

Jefferson County
Full Cost Allocation Plan
FY 2015 Actual Expenditures



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Section 1 Introduction

Introduction

The enclosed Full Cost Allocation Plan identifies the costs of support costs provided by central service departments of Jefferson County, Colorado (County) to the operating departments, special funds and other agencies of the County. The Plan is based on actual expenditures for fiscal year 2015. MGT of America, Inc. prepared this document at the request of the County.

The Plan is prepared in accordance with generally accepted accounting principals (GAAP) as recognized by the Governmental Accounting Standards Board (GASB). The primary principals inherent in this document are (1) costs are necessary and reasonable for proper performance of a department, division, unit and/or program (2) costs are charged to departments, divisions, units and/or programs relative to benefits received and (3) costs are consistently treated as direct or indirect.

County personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Plan utilizing a double step-down methodology.

Section 2 Organization Chart

Elected Officials

Assessor
Ron Sandstrom

Clerk & Recorder
Faye Griffin

Coroner
John M. Graham

District Attorney
Peter Weir

Sheriff
Jeff Shrader

Treasurer
Tim Kauffman

Public Health
Mark Johnson

Library
Pam Nissler

Appointed Official

Public Trustee
Margaret T. Chapman

JEFFERSON COUNTY CITIZENS

BOARD OF COUNTY COMMISSIONERS
Libby Szabo Casey Tighe Donald Rosier

COUNTY MANAGER
Ralph Schell

COUNTY ATTORNEY
Ellen Wakeman

Deputy County Manager
Kate Newman

Human Resources
Jennifer Fairweather

Facilities and Construction Mgmt.
Mark Danner

Fleet
Buck Benke

Special Projects and Legislation
Kate Newman

Public Information
Julie Story (Acting)

PARKS
Tom Hoby

HUMAN SERVICES
Lynn Johnson

DEVELOPMENT & TRANSPORTATION
Jeanie Rossillon

Finance and IT
Holly Bjorklund

Open Space
Tom Hoby

Boettcher Mansion
Cynthia Shaw

Deputy Director
Lynnae Flora

Deputy Director
Mary Berg

Planning & Zoning
John Wolforth

Road & Bridge
Larry Benshoof

Accounting
Deborah Freischlag

Information Technology
Jim Smith

CSU Extension
Jacki Paone

Fairgrounds
Scott Gales

Community Assistance
Wanda Cowart

Head Start
Gayle Perryman

Building Safety
Becky Baker

Airport
Bryan Johnson

Budget and Risk Management
Mary O'Neil

Community Development and Workforce
Kat Douglas

Aging/Adult
Rena Kuberski

Transportation and Engineering
Steve Durian

Justice Services
Kathy Otten

Child Support Services
Alvin Tafoya

Business & Finance
Hal Straatmann

Children Youth and Families
Mary Berg

Section 3 Reading the Cost Allocation Plan

Reading A Cost Allocation Plan

Overview

The Full Cost Allocation Plan is a document that distributes, or allocates, County indirect costs. Indirect costs are those costs incurred by County departments that benefit other County departments. Examples of County indirect costs are administration, accounting and information technology.

The primary purpose for preparing the Cost Allocation Plan is to identify the appropriate division and department indirect costs for FY2015.

The significant steps involved in preparing the Cost Allocation Plan include the following:

- ◆ Identify the County departments that provide support to other County departments. These departments are referred to as central service or allocating departments.
- ◆ Identify the County departments that receive support from other County departments. These departments are referred to as grantee or receiving departments.
- ◆ Accumulate the allowable actual expenditures of the County departments that provide support to other County departments.
- ◆ Distribute, or allocate, the allowable expenditures of the County departments that provide support to other County departments based on available, meaningful,

measurable and auditable allocation statistics that match the service provided to the service received.

Process

A double-step down allocation methodology is used to allocate the allowable costs of the central service departments. This methodology recognizes the cross support provided between central service departments. For example, accounting supports information technology by providing payroll, paying vouchers and preparing a budget. Information technology, however, also supports accounting by providing software and hardware and by maintaining and administering various applications and systems.

The double-step down methodology requires an initial sequencing of allocating departments. In the first step of the double-step methodology, allowable costs from central service departments are allocated in the sequence selected to all County departments, divisions and funds; including to other central service departments. The second step in the double-step down methodology is made to fully account for the cross support provided between central service departments. Central service departments are closed after the second step in the double-step down allocation methodology.

Sections

Table of Contents

The first few pages of the Cost Allocation Plan are the Table of Contents. The column on the left side of the pages lists the central service, or allocating, departments. Each central

service department is broken down into functions. Functions are the specific services provided by a particular department. The middle column lists the allocation base for each corresponding function. The column on the right side of the pages is the applicable page number.

Summary Schedule

The next few pages of the Cost Allocation Plan are the Summary Schedule. The Summary Schedule identifies the total dollar amount allocated from every County allocating department to every County receiving department. Allocating departments are listed down the left column and receiving departments, divisions and funds are listed across the top of each page.

Detail Schedules

The remaining pages of the Cost Allocation Plan are the details schedules for every central service department. The detail schedules for each central service department is structured in the following format.

Narrative. Lists the department name, provides a brief description of the activities performed, identifies the functions and the corresponding allocation base.

Departmental Costs (A). The actual expenditures for that department.

There are three different codes that could be denoted on the Departmental Cost schedule. Those three codes are S, P and D and identify how costs are spread or

distributed within a specific department. The S (or S1) stands for salaries. The P stands for percentage. The D stands for disallowed.

Incoming Costs (B). The support costs coming into the department from other allocating departments.

Incoming costs are spread on the ratio of function salaries to departmental salaries. In the few instances where a department has no salaries, incoming costs are spread on the ratio of function expenditures to departmental expenditures. Certain incoming costs, however, may be denoted with an *. The * identifies those incoming costs that are directly identified to departmental functions on spread to departmental functions on a percentage basis.

Total Allocated (C). The total amount allocated for that department. This amount is found at the end of the Incoming Costs schedule.

Function Allocations. The distribution, or allocation, of the Total Allocated costs by function.

Allocation Summary. The summary of allocated costs by function.

Section 4 Full Cost Allocation Plan

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Summary Schedule

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1 Building Interest and Depreciation	\$28,031	\$17,328	\$360,522	\$164,234	\$29,052	\$74,066	\$0	\$19,184	\$0	\$192,717
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 County Manager - GF	7,082	1,954	3,175	16,241	3,907	12,431	1,221	2,833	476	41,957
4 Public Information Office - GF	7,985	16,728	1,382	29,188	1,701	10,366	532	1,233	207	21,679
5 County Atty Admin - GF	16,637	0	27,747	0	0	20,076	4,021	7,590	67,084	5,751
6 Finance & IT - GF	0	0	0	0	0	0	0	0	0	0
7 Accounting - GF	14,889	11,313	16,233	22,384	8,408	19,327	15,656	15,851	6,019	54,008
8 Budget - GF	5,735	1,705	3,553	11,604	2,770	10,203	1,270	2,893	395	36,711
9 Human Resources - GF	14,870	27,529	4,015	28,437	5,299	26,068	5,005	5,415	1,140	70,406
10 Purchasing - GF	365	(707)	4,204	7,679	1,724	1,495	173	5,294	71	11,937
11 Development & Trans - GF	24,806	0	0	0	0	0	0	0	0	0
13 Board of County Comm - GF	11,117	3,321	7,010	22,303	5,322	18,619	2,498	5,683	767	71,377
14 Treasurer - GF	2,635	865	2,276	4,319	1,015	4,142	768	1,722	188	18,592
15 Non-Departmental - GF	1,803	492	807	4,097	985	3,231	385	742	120	11,282
16 Transportation & Engineering - GF	0	0	0	0	0	0	0	0	0	0
17 Facilities & Const Mgmt - GF	53,199	59,394	156,146	429,580	55,137	140,565	20,457	116,260	0	676,858
18 IT Services - GF	474,016	38,542	129,933	259,395	79,116	283,896	43,429	69,345	12,880	938,568
20 C&R Clerk to the Board - GF	3,330	0	3,784	151	0	303	0	908	6,206	1,211
Total Current Allocations	\$666,499	\$178,464	\$720,787	\$999,610	\$194,438	\$624,787	\$95,415	\$254,953	\$95,554	\$2,153,054

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Department	District Atty Dom Violence - GF	Emergency Management GF	Fairgrounds - GF	Intergovernm ental Projects - GF	Justice Services - GF	Planning & Zoning - GF	Public Trustee	JCSO Detentions - GF	JCSO Law Enforcement - GF	JCSO Executive - GF
1 Building Interest and Depreciation	\$427	\$8,653	\$0	\$0	\$91,796	\$66,566	\$10,818	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 County Manager - GF	244	733	2,198	0	9,463	9,744	1,465	94,268	3,663	6,350
4 Public Information Office - GF	106	319	957	0	10,763	10,080	1,425	41,039	14,569	2,764
5 County Atty Admin - GF	0	6,422	8,285	0	27,361	346,989	2,880	0	6,978	312,275
6 Finance & IT - GF	0	0	0	0	0	0	0	0	0	0
7 Accounting - GF	100	4,673	19,435	3,053	55,269	18,703	13,144	64,010	10,284	8,853
8 Budget - GF	198	1,145	1,804	277	11,394	7,734	1,170	80,233	3,097	4,717
9 Human Resources - GF	285	700	13,520	0	31,645	46,422	1,830	99,023	3,500	10,614
10 Purchasing - GF	36	8,415	(1,000)	0	247	3,386	1,753	12,772	859	509
11 Development & Trans - GF	0	0	0	0	0	34,130	0	0	0	0
13 Board of County Comm - GF	383	1,903	3,489	571	22,552	14,974	2,265	155,988	5,972	9,091
14 Treasurer - GF	91	680	839	308	7,680	3,452	526	39,404	1,483	1,889
15 Non-Departmental - GF	76	230	722	0	2,724	2,474	369	24,168	986	1,604
16 Transportation & Engineering - GF	0	0	0	0	0	0	0	0	0	0
17 Facilities & Const Mgmt - GF	1,857	52,439	302,323	0	122,537	126,332	(3,038)	292,159	41,619	0
18 IT Services - GF	3,519	15,699	52,812	2,135	221,261	433,375	35,813	944,779	54,229	89,836
20 C&R Clerk to the Board - GF	0	151	4,995	0	0	29,820	0	0	0	38,750
Total Current Allocations	\$7,321	\$102,163	\$410,377	\$6,343	\$614,696	\$1,154,180	\$70,419	\$1,847,843	\$147,240	\$487,253

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Department	JCSO Support Services - GF	Surveyor - GF	Historical Commission - GF	Clerk Electronic Filing Fund	Insurance Fund	Worker's Compensatio n Fund	Open Space Fund	Open Space Cities Share Fund	Open Space Debt Svc 09 Fund	Open Space Debt Svc 10 Fund
1 Building Interest and Depreciation	\$223,275	\$0	\$0	\$0	\$5,709	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 County Manager - GF	28,574	0	0	0	733	0	27,230	0	0	0
4 Public Information Office - GF	12,439	0	0	0	319	0	12,835	0	0	0
5 County Atty Admin - GF	0	268	0	0	53,058	0	20,425	0	0	0
6 Finance & IT - GF	0	0	0	0	7,625	0	0	0	0	0
7 Accounting - GF	70,283	1,585	719	25	21,568	6,447	110,428	6,627	1,142	1,142
8 Budget - GF	31,742	3	9	0	38,831	19,657	32,502	233	0	0
9 Human Resources - GF	51,685	413	0	0	3,651	0	127,586	0	0	0
10 Purchasing - GF	61,672	0	259	0	2,494	295	55,637	0	0	0
11 Development & Trans - GF	0	0	0	0	0	0	0	0	0	0
13 Board of County Comm - GF	59,586	5	19	0	3,079	1,959	41,644	481	0	0
14 Treasurer - GF	18,593	3	10	181	2,289	1,534	19,503	659	0	0
15 Non-Departmental - GF	7,996	0	7	0	349	0	8,880	0	0	0
16 Transportation & Engineering - GF	0	0	0	0	0	0	39,950	0	0	0
17 Facilities & Const Mgmt - GF	521,826	0	0	0	10,835	0	612,805	0	0	0
18 IT Services - GF	356,767	62	7,119	0	39,949	7,325	435,461	1,797	0	0
20 C&R Clerk to the Board - GF	0	0	0	0	757	0	9,839	0	0	0
Total Current Allocations	\$1,444,437	\$2,339	\$8,143	\$205	\$191,246	\$37,217	\$1,554,725	\$9,797	\$1,142	\$1,142

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Department	Open Space Land Acqu Fund	Open Space Debt Svc 13 Fund	Conservation Trust Fund	Boettcher Mansion Fund	Development ally Disabled Fund	South Traffic Impact	North Traffic Impact	Evergreen/C onifer Traf Imp Fund	Road & Bridge Fund	Social Services Fund
1 Building Interest and Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,910	\$732,163
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 County Manager - GF	0	0	0	1,221	0	0	0	0	45,571	125,833
4 Public Information Office - GF	0	0	0	532	0	0	0	0	19,839	65,399
5 County Atty Admin - GF	0	0	0	225	0	0	0	0	63,063	239,021
6 Finance & IT - GF	0	0	0	0	0	0	0	0	0	0
7 Accounting - GF	446	1,142	2,646	17,465	1,701	4,267	3,995	2,523	172,550	288,333
8 Budget - GF	0	0	21	1,006	0	349	1,902	231	45,263	94,928
9 Human Resources - GF	0	0	0	8,680	0	0	0	0	127,568	487,835
10 Purchasing - GF	0	0	299	3,202	0	0	0	598	78,470	22,750
11 Development & Trans - GF	0	0	0	0	0	0	0	0	159,615	0
13 Board of County Comm - GF	0	0	43	1,930	0	0	0	18	67,539	182,725
14 Treasurer - GF	0	0	1,012	452	731	2,865	1,525	812	15,291	26,888
15 Non-Departmental - GF	0	0	0	2,223	0	3	7	0	11,990	50,930
16 Transportation & Engineering - GF	0	0	0	0	0	46,427	75,950	39,196	1,963,271	0
17 Facilities & Const Mgmt - GF	0	0	0	21,409	0	0	0	0	503,528	(662,487)
18 IT Services - GF	0	0	162	21,195	0	0	0	66	706,123	561,230
20 C&R Clerk to the Board - GF	0	0	0	605	0	0	0	0	7,114	41,929
Total Current Allocations	\$446	\$1,142	\$4,183	\$80,145	\$2,433	\$53,912	\$83,380	\$43,443	\$4,008,704	\$2,257,478

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Department	Workforce Development Fund	Head Start Fund	Capital Expenditures Fund	Contingent Fund	Fleet Services Fund	Library Fund	Benefit Plan Fund	Patrol Fund	Inmate Welfare Fund	Forfeiture Fund
1 Building Interest and Depreciation	\$305,222	\$1,633	\$0	\$0	\$23,015	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 County Manager - GF	8,426	12,809	0	0	36,051	0	977	60,566	2,442	0
4 Public Information Office - GF	3,668	5,576	0	0	2,541	1,818	425	26,367	1,063	0
5 County Atty Admin - GF	888	1,975	0	0	4,242	180	0	0	0	0
6 Finance & IT - GF	0	0	0	0	0	0	0	0	0	0
7 Accounting - GF	39,813	36,220	23,203	1,312	106,894	156,451	16,570	76,290	10,713	234
8 Budget - GF	7,010	9,922	3,370	0	10,230	39,196	28,839	52,704	2,007	47
9 Human Resources - GF	41,430	72,933	0	0	9,669	151,801	1,140	61,698	2,333	0
10 Purchasing - GF	1,089	2,584	2,978	0	40,103	(3,633)	146	8,949	88	0
11 Development & Trans - GF	0	0	0	0	0	0	0	0	0	0
13 Board of County Comm - GF	13,612	19,179	3,081	0	13,544	7,634	59,395	102,488	3,893	45
14 Treasurer - GF	2,256	2,878	5,411	1,260	8,661	22,615	24,114	17,962	1,306	17
15 Non-Departmental - GF	2,222	3,561	3	0	1,520	10,541	949	16,263	794	0
16 Transportation & Engineering - GF	0	0	0	0	0	0	0	0	0	0
17 Facilities & Const Mgmt - GF	(16,978)	(12,829)	0	0	51,635	0	0	0	0	0
18 IT Services - GF	87,650	(14,334)	11,522	0	116,431	404,642	232,475	598,843	22,736	170
20 C&R Clerk to the Board - GF	0	0	0	0	1,514	0	0	0	0	0
Total Current Allocations	\$496,306	\$142,108	\$49,568	\$2,572	\$426,050	\$791,243	\$365,029	\$1,022,130	\$47,376	\$513

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Summary Schedule

Department	Public Health Fund	Airport Fund	Wildland Fire Fund	Jeffco Fin Capital Project Fund	Meadow Ranch Pub Impr Fund	SE Sales Tax Debt Fund	SE Sales Tax Capital Fund	Solid Waste Emergency Fund	Solid Waste Management Fund	Community Development Fund
1 Building Interest and Depreciation	\$119,460	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,412
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 County Manager - GF	0	4,836	0	0	0	0	0	0	0	733
4 Public Information Office - GF	4,988	2,105	0	0	0	0	0	0	0	319
5 County Atty Admin - GF	0	1,490	0	0	0	0	0	0	0	4,512
6 Finance & IT - GF	0	0	0	0	0	0	0	0	0	0
7 Accounting - GF	97,992	120,369	2,274	37	281	1,761	9,079	6,682	3,099	15,108
8 Budget - GF	27,527	5,532	9	0	0	0	1,499	317	64	675
9 Human Resources - GF	94,330	18,479	0	0	0	0	0	0	0	2,625
10 Purchasing - GF	1,169	24,162	(155)	0	0	0	1,664	243	297	35
11 Development & Trans - GF	0	16,937	0	0	0	0	0	0	0	0
13 Board of County Comm - GF	5,271	9,076	18	0	0	0	653	654	131	1,319
14 Treasurer - GF	8,417	4,125	69	0	0	4,539	1,108	624	48	246
15 Non-Departmental - GF	10,278	2,054	0	0	0	0	14	14	10	394
16 Transportation & Engineering - GF	0	1,245	0	0	0	0	63,765	0	0	0
17 Facilities & Const Mgmt - GF	465,991	0	0	0	0	0	0	5,694	0	(2,583)
18 IT Services - GF	649,814	90,255	68	0	0	0	2,441	2,444	492	15,948
20 C&R Clerk to the Board - GF	0	26,187	0	0	0	0	0	0	0	151
Total Current Allocations	\$1,485,235	\$326,851	\$2,283	\$37	\$281	\$6,300	\$80,223	\$16,672	\$4,141	\$48,894

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Summary Schedule

Department	Courts	Non-County	2nd Allocation Orphans	Total
1 Building Interest and Depreciation	\$1,083,621	\$334,321	\$0	\$3,923,133
2 Equipment Depreciation	0	0	0	0
3 County Manager - GF	0	0	0	575,407
4 Public Information Office - GF	84,246	20,283	0	437,789
5 County Atty Admin - GF	0	41,047	0	1,290,490
6 Finance & IT - GF	0	0	0	7,625
7 Accounting - GF	0	2	0	1,821,027
8 Budget - GF	0	0	0	644,232
9 Human Resources - GF	0	0	0	1,659,579
10 Purchasing - GF	0	0	0	364,605
11 Development & Trans - GF	0	0	0	235,487
13 Board of County Comm - GF	0	0	0	964,225
14 Treasurer - GF	0	0	0	290,876
15 Non-Departmental - GF	0	0	0	188,300
16 Transportation & Engineering - GF	0	868,073	0	3,097,877
17 Facilities & Const Mgmt - GF	2,036,296	944,651	0	7,123,617
18 IT Services - GF	2,185	4,430	0	8,548,042
20 C&R Clerk to the Board - GF	0	0	0	177,707
Total Current Allocations	\$3,206,347	\$2,212,806	\$0	\$31,350,018

BUILDING INTEREST AND DEPRECIATION

Nature and Extent of Service

The Building Interest and Depreciation allocation is used to capture interest and depreciation on applicable county buildings. No indirect costs for this function will be allocated to the receiving department/division's budget. Building Interest and Depreciation includes the following *functions*:

- **Courts and Administration Building (CAB):** Interest and depreciation on the Court and Administration Building is allocated to the occupants of the building by square footage per occupant.
- **Human Services (HS) Building:** Interest and depreciation on the Human Services Building is allocated to the occupants of the building by square footage per occupant.
- **Dakota Building:** Interest and depreciation on the Dakota Building is allocated to the occupants of the building by square footage per occupant.
- **District Attorney (DA) Building:** Interest and depreciation on the DA Building is allocated to the occupants of the building by square footage per occupant.
- **Remington Building:** Interest and depreciation on the Remington Building is allocated to the occupants of the building by square footage per occupant.
- **Laramie Building:** Interest and depreciation on the Laramie Building is allocated to the occupants of the building by square footage per occupant.
- **South Service Center Building:** Interest and depreciation on the South Service Center Building is allocated to the occupants of the building by square footage per occupant.
- **Central Shop Building:** Interest and depreciation on the Central Shop Building is allocated to the occupants of the building by square footage per occupant.
- **Parfet Building:** Interest and depreciation on the Parfet Building is allocated to the occupants of the building by square footage per occupant.

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A. Department Costs

Dept:1 Building Interest and Depreciation

Description		Amount	General Admin	Courts & Admin Building	Human Svcs Bldg	Dakota Bldg	DA Building	Remington Building	Laramie Building	South Service Center
Personnel Costs										
Benefits	S	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Depreciation	P	3,731,673	0	1,875,248	340,252	86,765	130,496	161,611	714,884	251,675
Subtotal - Personnel Costs		3,731,673	0	1,875,248	340,252	86,765	130,496	161,611	714,884	251,675
Services & Supplies Cost										
Salaries	S	0	0	0	0	0	0	0	0	0
Interest	P	1,122,678	0	0	0	0	0	0	1,122,678	0
Subtotal - Services & Supplies		1,122,678	0	0	0	0	0	0	1,122,678	0
Department Cost Total		4,854,351	0	1,875,248	340,252	86,765	130,496	161,611	1,837,562	251,675
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		4,854,351	0	1,875,248	340,252	86,765	130,496	161,611	1,837,562	251,675
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$4,854,351		\$1,875,248	\$340,252	\$86,765	\$130,496	\$161,611	\$1,837,562	\$251,675

**Jefferson County, Colorado
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A. Department Costs

Dept:1 Building Interest and Depreciation

Description		Amount	Central Shops Building	Parfet Building
<hr/>				
Personnel Costs				
Benefits	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Depreciation	P	3,731,673	58,280	112,462
Subtotal - Personnel Costs		<hr/> 3,731,673	58,280	112,462
Services & Supplies Cost				
Salaries	S	0	0	0
Interest	P	1,122,678	0	0
Subtotal - Services & Supplies		<hr/> 1,122,678	0	0
Department Cost Total		4,854,351	58,280	112,462
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	0	0
Total Costs After Adjustments		4,854,351	58,280	112,462
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$4,854,351	\$58,280	\$112,462

**Jefferson County, Colorado
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B. Incoming Costs - (Default Spread Expense%)

Dept:1 Building Interest and Depreciation

No Indirect Costs

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Jefferson County, Colorado
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Courts & Admin Building (CAB) Allocations

Dept:1 Building Interest and Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	2,221	0.47%	\$8,721	\$0	\$8,721	\$0	\$8,721
4 Public Information Office - GF	3,005	0.63%	11,799	0	11,799	0	11,799
5 County Atty Admin - GF	18,645	3.90%	73,210	0	73,210	0	73,210
6 Finance & IT - GF	286	0.06%	1,123	0	1,123	0	1,123
7 Accounting - GF	9,249	1.94%	36,316	0	36,316	0	36,316
8 Budget - GF	4,694	0.98%	18,431	0	18,431	0	18,431
9 Human Resources - GF	12,728	2.67%	49,977	0	49,977	0	49,977
10 Purchasing - GF	4,434	0.93%	17,410	0	17,410	0	17,410
11 Development & Trans - GF	394	0.08%	1,547	0	1,547	0	1,547
12 Building Safety - GF	7,139	1.49%	28,031	0	28,031	0	28,031
13 Board of County Comm - GF	10,715	2.24%	42,073	0	42,073	0	42,073
14 Treasurer - GF	6,770	1.42%	26,583	0	26,583	0	26,583
16 Transportation & Engineering - GF	10,406	2.18%	40,859	0	40,859	0	40,859
17 Facilities & Const Mgmt - GF	7,088	1.48%	27,831	0	27,831	0	27,831
18 IT Services - GF	5,094	1.07%	20,002	0	20,002	0	20,002
19 C&R Administration - GF	4,413	0.92%	17,328	0	17,328	0	17,328
20 C&R Clerk to the Board - GF	2,900	0.61%	11,387	0	11,387	0	11,387
22 C&R Motor Vehicle - GF	6,012	1.26%	23,606	0	23,606	0	23,606
23 C&R Recording - GF	7,399	1.55%	29,052	0	29,052	0	29,052
24 Assessor - GF	18,863	3.95%	74,066	0	74,066	0	74,066
28 District Attorney Admin - GF	7,974	1.67%	31,310	0	31,310	0	31,310
33 Justice Services - GF	7,484	1.57%	29,386	0	29,386	0	29,386
34 Planning & Zoning - GF	16,953	3.55%	66,566	0	66,566	0	66,566
35 Public Trustee	2,755	0.58%	10,818	0	10,818	0	10,818
39 JCSO Support Services - GF	8,243	1.73%	32,366	0	32,366	0	32,366
43 Insurance Fund	1,454	0.30%	5,709	0	5,709	0	5,709
79 Courts	248,935	52.12%	977,449	0	977,449	0	977,449
80 Non-County	41,332	8.65%	162,291	0	162,291	0	162,291
Subtotal	477,585	100.00%	1,875,248	0	1,875,248	0	1,875,248
Direct Bills					0		0
Total					\$1,875,248		\$1,875,248

Basis Units: Courts & Admin Bldg Square Footage per Occupant

Source:

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Human Svcs Bldg Allocations

Dept:1 Building Interest and Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
58 Social Services Fund	127,536	99.52%	\$338,619	\$0	\$338,619	\$0	\$338,619
60 Head Start Fund	615	0.48%	1,633	0	1,633	0	1,633
Subtotal	128,151	100.00%	340,252	0	340,252	0	340,252
Direct Bills					0		0
Total					\$340,252		\$340,252

Basis Units: HS Bldg Square Footage per Occupant
Source:

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Dakota Bldg Allocations

Dept:1 Building Interest and Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 Facilities & Const Mgmt - GF	2,616	6.61%	\$5,739	\$0	\$5,739	\$0	\$5,739
26 Coroner - GF	8,744	22.11%	19,184	0	19,184	0	19,184
30 Emergency Management - GF	3,944	9.97%	8,653	0	8,653	0	8,653
39 JCSO Support Services - GF	21,334	53.94%	46,805	0	46,805	0	46,805
69 Public Health Fund	2,910	7.36%	6,384	0	6,384	0	6,384
Subtotal	39,548	100.00%	86,765	0	86,765	0	86,765
Direct Bills					0		0
Total					\$86,765		\$86,765

Basis Units: Dakota Bldg Square Footage per Occupant
Source:

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DA Building Allocations

Dept:1 Building Interest and Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 Facilities & Const Mgmt - GF	254	0.49%	\$642	\$0	\$642	\$0	\$642
28 District Attorney Admin - GF	51,228	99.18%	129,427	0	129,427	0	129,427
29 District Atty Dom Violence - GF	169	0.33%	427	0	427	0	427
Subtotal	51,651	100.00%	130,496	0	130,496	0	130,496
Direct Bills					0		0
Total					\$130,496		\$130,496

Basis Units: DA Bldg Square Footage Per Occupant

Source:

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Remington Building Allocations

Dept:1 Building Interest and Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 Facilities & Const Mgmt - GF	174	0.58%	\$938	\$0	\$938	\$0	\$938
28 District Attorney Admin - GF	5,931	19.79%	31,979	0	31,979	0	31,979
33 Justice Services - GF	751	2.51%	4,049	0	4,049	0	4,049
58 Social Services Fund	3,071	10.25%	16,559	0	16,559	0	16,559
79 Courts	19,691	65.70%	106,172	0	106,172	0	106,172
80 Non-County	355	1.18%	1,914	0	1,914	0	1,914
Subtotal	29,973	100.00%	161,611	0	161,611	0	161,611
Direct Bills					0		0
Total					\$161,611		\$161,611

Basis Units: Remington Bldg Square Footage per Occupant
Source:

Jefferson County, Colorado
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Laramie Building Allocations

Dept:1 Building Interest and Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 Accounting - GF	135	0.11%	\$2,056	\$0	\$2,056	\$0	\$2,056
17 Facilities & Const Mgmt - GF	2,077	1.72%	31,632	0	31,632	0	31,632
18 IT Services - GF	32,083	26.59%	488,620	0	488,620	0	488,620
21 C&R Elections - GF	23,672	19.62%	360,522	0	360,522	0	360,522
22 C&R Motor Vehicle - GF	5,309	4.40%	80,855	0	80,855	0	80,855
33 Justice Services - GF	3,832	3.18%	58,361	0	58,361	0	58,361
58 Social Services Fund	24,753	20.52%	376,985	0	376,985	0	376,985
59 Workforce Development Fund	20,041	16.61%	305,222	0	305,222	0	305,222
78 Community Development Fund	618	0.51%	9,412	0	9,412	0	9,412
80 Non-County	8,135	6.74%	123,895	0	123,895	0	123,895
Subtotal	120,655	100.00%	1,837,562	0	1,837,562	0	1,837,562
Direct Bills					0		0
Total					\$1,837,562		\$1,837,562

Basis Units: Laramie Bldg Square Footage per Occupant
Source:

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South Service Center Building Allocations

Dept:1 Building Interest and Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 Facilities & Const Mgmt - GF	126	0.38%	\$966	\$0	\$966	\$0	\$966
22 C&R Motor Vehicle - GF	7,798	23.75%	59,772	0	59,772	0	59,772
39 JCSO Support Services - GF	18,800	57.26%	144,103	0	144,103	0	144,103
69 Public Health Fund	80	0.24%	613	0	613	0	613
80 Non-County	6,030	18.37%	46,220	0	46,220	0	46,220
Subtotal	32,834	100.00%	251,675	0	251,675	0	251,675
Direct Bills					0		0
Total					\$251,675		\$251,675

Basis Units: South Service Center Bldg Square Footage per Occupant
Source:

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Central Shops Building Allocations

Dept:1 Building Interest and Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 Accounting - GF	400	1.34%	\$780	\$0	\$780	\$0	\$780
16 Transportation & Engineering - GF	3,989	13.35%	7,778	0	7,778	0	7,778
17 Facilities & Const Mgmt - GF	2,460	8.23%	4,797	0	4,797	0	4,797
57 Road & Bridge Fund	11,236	37.59%	21,910	0	21,910	0	21,910
63 Fleet Services Fund	11,803	39.49%	23,015	0	23,015	0	23,015
Subtotal	29,888	100.00%	58,280	0	58,280	0	58,280
Direct Bills					0		0
Total					\$58,280		\$58,280

Basis Units: Central Shops Bldg Square Footage per Occupant
Source:

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Parfet Building Allocations

Dept:1 Building Interest and Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 Public Health Fund	51,281	100.00%	\$112,462	\$0	\$112,462	\$0	\$112,462
Subtotal	51,281	100.00%	112,462	0	112,462	0	112,462
Direct Bills					0		0
Total					\$112,462		\$112,462

Basis Units: Parfet Building Square Footage per Occupant

Source:

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Allocation Summary

Dept:1 Building Interest and Depreciation

Department	Courts & Admin Building	Human Svcs Bldg	Dakota Bldg	DA Building	Remington Building	Laramie Building	South Service Center	Central Shops Building	Parfet Building	Total
3 County Manager - GF	\$8,721	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,721
4 Public Information Office - GF	11,799	0	0	0	0	0	0	0	0	11,799
5 County Atty Admin - GF	73,210	0	0	0	0	0	0	0	0	73,210
6 Finance & IT - GF	1,123	0	0	0	0	0	0	0	0	1,123
7 Accounting - GF	36,316	0	0	0	0	2,056	0	780	0	39,152
8 Budget - GF	18,431	0	0	0	0	0	0	0	0	18,431
9 Human Resources - GF	49,977	0	0	0	0	0	0	0	0	49,977
10 Purchasing - GF	17,410	0	0	0	0	0	0	0	0	17,410
11 Development & Trans - GF	1,547	0	0	0	0	0	0	0	0	1,547
12 Building Safety - GF	28,031	0	0	0	0	0	0	0	0	28,031
13 Board of County Comm - GF	42,073	0	0	0	0	0	0	0	0	42,073
14 Treasurer - GF	26,583	0	0	0	0	0	0	0	0	26,583
16 Transportation & Engineering - GF	40,859	0	0	0	0	0	0	7,778	0	48,638
17 Facilities & Const Mgmt - GF	27,831	0	5,739	642	938	31,632	966	4,797	0	72,546
18 IT Services - GF	20,002	0	0	0	0	488,620	0	0	0	508,622
19 C&R Administration - GF	17,328	0	0	0	0	0	0	0	0	17,328
20 C&R Clerk to the Board - GF	11,387	0	0	0	0	0	0	0	0	11,387
21 C&R Elections - GF	0	0	0	0	0	360,522	0	0	0	360,522
22 C&R Motor Vehicle - GF	23,606	0	0	0	0	80,855	59,772	0	0	164,234
23 C&R Recording - GF	29,052	0	0	0	0	0	0	0	0	29,052
24 Assessor - GF	74,066	0	0	0	0	0	0	0	0	74,066
26 Coroner - GF	0	0	19,184	0	0	0	0	0	0	19,184
28 District Attorney Admin - GF	31,310	0	0	129,427	31,979	0	0	0	0	192,717
29 District Atty Dom Violence - GF	0	0	0	427	0	0	0	0	0	427
30 Emergency Management - GF	0	0	8,653	0	0	0	0	0	0	8,653
33 Justice Services - GF	29,386	0	0	0	4,049	58,361	0	0	0	91,796
34 Planning & Zoning - GF	66,566	0	0	0	0	0	0	0	0	66,566
35 Public Trustee	10,818	0	0	0	0	0	0	0	0	10,818
39 JCSO Support Services - GF	32,366	0	46,805	0	0	0	144,103	0	0	223,275
43 Insurance Fund	5,709	0	0	0	0	0	0	0	0	5,709
57 Road & Bridge Fund	0	0	0	0	0	0	0	21,910	0	21,910
58 Social Services Fund	0	338,619	0	0	16,559	376,985	0	0	0	732,163
59 Workforce Development Fund	0	0	0	0	0	305,222	0	0	0	305,222
60 Head Start Fund	0	1,633	0	0	0	0	0	0	0	1,633
63 Fleet Services Fund	0	0	0	0	0	0	0	23,015	0	23,015
69 Public Health Fund	0	0	6,384	0	0	0	613	0	112,462	119,460
78 Community Development Fund	0	0	0	0	0	9,412	0	0	0	9,412
79 Courts	977,449	0	0	0	106,172	0	0	0	0	1,083,621
80 Non-County	162,291	0	0	0	1,914	123,895	46,220	0	0	334,321

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Allocation Summary

Dept:1 Building Interest and Depreciation

Department	Courts & Admin Building	Human Svcs Bldg	Dakota Bldg	DA Building	Remington Building	Laramie Building	South Service Center	Central Shops Building	Parfet Building	Total
Total	\$1,875,248	\$340,252	\$86,765	\$130,496	\$161,611	\$1,837,562	\$251,675	\$58,280	\$112,462	\$4,854,351

EQUIPMENT DEPRECIATION

Nature and Extent of Service

The Equipment Depreciation allocation is used to capture depreciation on equipment in the county for Service Providers (Central Service department/divisions), this allows for full cost to be collected for those providers within the cost plan. No indirect costs for this function will be allocated to the receiving department/division's budget. The Equipment Depreciation includes the following *function*:

- **Equipment Depreciation:** Equipment depreciation is allocated based on actual equipment depreciation per department/division for General Fund service providers only.

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A. Department Costs

Dept:2 Equipment Depreciation

Description		Amount	General Admin	Equipment Depreciation
<hr/>				
Personnel Costs				
Benefits	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Equipment Depreciation	P	493,842	0	493,842
Subtotal - Personnel Costs		<hr/> 493,842	0	493,842
Services & Supplies Cost				
Salaries	S	0	0	0
Subtotal - Services & Supplies		<hr/> 0	0	0
Department Cost Total		493,842	0	493,842
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	0	0
Total Costs After Adjustments		493,842	0	493,842
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$493,842		<hr/> <hr/> \$493,842

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B. Incoming Costs - (Default Spread Expense%)

Dept:2 Equipment Depreciation

No Indirect Costs

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Equipment Depreciation Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 County Atty Admin - GF	3,907.83	0.79%	\$3,908	\$0	\$3,908	\$0	\$3,908
7 Accounting - GF	1,408.29	0.29%	1,408	0	1,408	0	1,408
9 Human Resources - GF	4,164.19	0.84%	4,164	0	4,164	0	4,164
13 Board of County Comm - GF	213.20	0.04%	213	0	213	0	213
14 Treasurer - GF	1,120.00	0.23%	1,120	0	1,120	0	1,120
16 Transportation & Engineering - GF	9,954.25	2.02%	9,954	0	9,954	0	9,954
17 Facilities & Const Mgmt - GF	108,431.17	21.96%	108,431	0	108,431	0	108,431
18 IT Services - GF	364,643.46	73.84%	364,643	0	364,643	0	364,643
Subtotal	493,842.39	100.00%	493,842	0	493,842	0	493,842
Direct Bills					0		0
Total					\$493,842		\$493,842

Basis Units: Equip. Dep By Dept/Div for Service Providers Only
Source:

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Allocation Summary

Dept:2 Equipment Depreciation

Department	Equipment Depreciation	Total
5 County Atty Admin - GF	\$3,908	\$3,908
7 Accounting - GF	1,408	1,408
9 Human Resources - GF	4,164	4,164
13 Board of County Comm - GF	213	213
14 Treasurer - GF	1,120	1,120
16 Transportation & Engineering - GF	9,954	9,954
17 Facilities & Const Mgmt - GF	108,431	108,431
18 IT Services - GF	364,643	364,643
Total	\$493,842	\$493,842

COUNTY MANAGER

Nature and Extent of Service

The County Manager is responsible for implementing policies set by the Board of County Commissioners (BCC), recommending improved management practices and directing county operating divisions. The County Manager provides administrative and managerial support to all departments/divisions. The Deputy County Manager provides administrative and managerial support to the Facilities & Construction Management and Fleet divisions. Only indirect costs for the Deputy County Manager will be allocated to the receiving department/division's budget. The County Manager includes the following *functions*:

- **County Manager:** Costs associated with general county administration are allocated based on the number of benefit eligible Full Time Equivalent (FTE) positions per department/division with Library and Public Health departments excluded, as they have their own boards.
- **Deputy County Manager Supervision:** Costs associated with administrative and managerial support are allocated based on number of benefit eligible FTE's supervised per department/division.

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A. Department Costs

Dept:3 County Manager - GF

Description		Amount	General Admin	County Manager	Deputy County Manager
Personnel Costs					
Salaries	S1	431,421	0	369,642	61,779
<i>Salary % Split</i>			<i>.00%</i>	<i>85.68%</i>	<i>14.32%</i>
Benefits	S	131,523	0	112,689	18,834
Subtotal - Personnel Costs		562,944	0	482,330	80,614
Services & Supplies Cost					
4261 General Supplies	S	6,158	0	5,276	882
4263 Food Supplies	S	0	0	0	0
4264 Books & Periodicals	S	257	0	220	37
4269 Equipment	S	1,756	0	1,505	251
43300 Prof & Tech Serv	S	300	0	257	43
4341 Utilites	S	4,394	0	3,765	629
4343 Repairs & maint	S	0	0	0	0
4344 Rent & Lease	S	7,504	0	6,429	1,075
4351 Misc Serv & Chrg	S	0	0	0	0
4354 Adv & Pub	S	546	0	468	78
4356 Dues-Mtgs-Train	S	6,306	0	5,403	903
4358 Travel-Freight-Deliv	S	216	0	185	31
45 Land & Capital	D	0	0	0	0
4759 Indirect Costs	D	66,648	0	0	0
4757 ITS Charges	D	21,906	0	0	0
4757 IT Tech Repl	S	4,013	0	3,438	575
4757 Fleet Charges	S	80	0	69	11
4757 Fac Charges	D	18,087	0	0	0
47 Insurance Tr's	S	535	0	458	77
Lobbying	D	150,520	0	0	0
	S	0	0	0	0
Subtotal - Services & Supplies		289,226	0	27,473	4,592
Department Cost Total		852,170	0	509,804	85,205
Adjustments to Cost					
45 Land & Capital	D	0	0	0	0

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A. Department Costs

Dept:3 County Manager - GF

Description		Amount	General Admin	County Manager	Deputy County Manager
4759 Indirect Costs	D	(66,648)	0	0	0
4757 ITS Charges	D	(21,906)	0	0	0
4757 Fac Charges	D	(18,087)	0	0	0
Lobbying	D	(150,520)	0	0	0
Subtotal - Adjustments		(257,161)	0	0	0
Total Costs After Adjustments		595,009	0	509,804	85,205
General Admin Distribution			0	0	0
Grand Total		<u>\$595,009</u>		<u>\$509,804</u>	<u>\$85,205</u>

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Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:3 County Manager - GF

Department	First Incoming	Second Incoming	County Manager	Deputy County Manager
1 Courts & Admin Building (CAB)	\$8,721	\$0	\$7,472	\$1,249
Subtotal - Building Interest and Deprec	8,721	0	7,472	1,249
3 County Manager	0	826	707	118
Subtotal - County Manager - GF	0	826	707	118
4 Internal Customer Service	0	367	315	53
4 FrontDesk/Switchboard	0	1,252	1,072	179
Subtotal - Public Information Office - G	0	1,619	1,387	232
5 Billable Legal Fees	0	51,568	44,183	7,385
Subtotal - County Atty Admin - GF	0	51,568	44,183	7,385
7 Accounts Payable	0	1,089	933	156
7 General Accounting	0	4,409	3,778	631
7 Payroll	0	684	586	98
7 Capital Assets	0	32	28	5
7 Audit	0	572	490	82
Subtotal - Accounting - GF	0	6,787	5,815	972
8 Budget Analysis	0	601	515	86
8 Budget Issues	0	407	348	58
Subtotal - Budget - GF	0	1,008	864	144
9 General HR	0	874	749	125
9 Training	0	1,183	1,013	169
9 Compensation Program	0	92	79	13
9 Compensation Reclassifications	0	488	418	70
Subtotal - Human Resources - GF	0	2,636	2,259	377
10 Purchase Orders	0	530	454	76
10 Contract Amendments & Renewals	0	2,125	1,821	304
10 Formal Bids/RFP's/PQ's	0	1,796	1,539	257
10 Purchasing Card Rebate	0	(113)	(97)	(16)
10 Countywide Programs	0	127	109	18

Jefferson County, Colorado
Full Cost Allocation Plan

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B. Incoming Costs - (Default Spread Expense%)

Dept:3 County Manager - GF

Department	First Incoming	Second Incoming	County Manager	Deputy County Manager
Subtotal - Purchasing - GF	\$0	\$4,464	\$3,825	\$639
13 Board of County Commissioners	0	734	629	105
13 County Commissioner's Other	0	1,209	1,036	173
Subtotal - Board of County Comm - GF	0	1,943	1,665	278
14 Banking	0	455	390	65
14 Investments - General Fund	0	218	187	31
Subtotal - Treasurer - GF	0	673	576	96
15 Non-Divisional	0	205	175	29
15 Cash Audit	0	3	2	0
Subtotal - Non-Departmental - GF	0	208	178	30
17 Fac - Courts & Admin Bldg	0	15,487	13,269	2,218
Subtotal - Facilities & Const Mgmt - GF	0	15,487	13,269	2,218
18 Organization Specific Services	0	470	403	67
18 ECM	0	1,352	1,159	194
18 ERP	0	5,106	4,375	731
18 EMail	0	414	354	59
18 Network & Telecomm & IVR	0	5,213	4,467	747
18 GIS	0	1,942	1,664	278
18 File/Print Servers	0	26	23	4
18 Enterprise Web Apps	0	1,010	865	145
18 Customer Service	0	2,345	2,009	336
18 Record Management	0	113	97	16
18 Record Storage	0	3,416	2,926	489
18 Time & Labor Management	0	191	163	27
18 Security Services	0	495	424	71
Subtotal - IT Services - GF	0	22,092	18,929	3,164
20 Clerk to the Board	0	1,167	1,000	167
Subtotal - C&R Clerk to the Board - GF	0	1,167	1,000	167
Total Incoming	8,721	110,478	102,129	17,069
C. Total Allocated		\$714,207	\$611,933	\$102,274
			85.68%	14.32%

Jefferson County, Colorado
Full Cost Allocation Plan

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County Manager Allocations

Dept:3 County Manager - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	4.00	0.16%	\$826	\$0	\$826	\$0	\$826
4 Public Information Office - GF	8.00	0.32%	1,651	0	1,651	303	1,954
5 County Atty Admin - GF	33.00	1.32%	6,811	0	6,811	1,248	8,059
6 Finance & IT - GF	1.00	0.04%	206	0	206	38	244
7 Accounting - GF	19.90	0.79%	4,107	0	4,107	753	4,860
8 Budget - GF	6.00	0.24%	1,238	0	1,238	227	1,465
9 Human Resources - GF	13.00	0.52%	2,683	0	2,683	492	3,175
10 Purchasing - GF	8.00	0.32%	1,651	0	1,651	303	1,954
11 Development & Trans - GF	2.00	0.08%	413	0	413	76	488
12 Building Safety - GF	29.00	1.16%	5,985	0	5,985	1,097	7,082
13 Board of County Comm - GF	5.00	0.20%	1,032	0	1,032	189	1,221
14 Treasurer - GF	12.00	0.48%	2,477	0	2,477	454	2,931
16 Transportation & Engineering - GF	37.00	1.48%	7,636	0	7,636	1,400	9,036
17 Facilities & Const Mgmt - GF	57.00	2.27%	11,764	0	11,764	2,156	13,920
18 IT Services - GF	65.00	2.59%	13,415	0	13,415	2,459	15,874
19 C&R Administration - GF	8.00	0.32%	1,651	0	1,651	303	1,954
20 C&R Clerk to the Board - GF	3.00	0.12%	619	0	619	113	733
21 C&R Elections - GF	13.00	0.52%	2,683	0	2,683	492	3,175
22 C&R Motor Vehicle - GF	66.50	2.65%	13,725	0	13,725	2,516	16,241
23 C&R Recording - GF	16.00	0.64%	3,302	0	3,302	605	3,907
24 Assessor - GF	50.90	2.03%	10,505	0	10,505	1,925	12,431
25 CSU Extension - GF	5.00	0.20%	1,032	0	1,032	189	1,221
26 Coroner - GF	11.60	0.46%	2,394	0	2,394	439	2,833
27 County Attorney BOE - GF	1.95	0.08%	402	0	402	74	476
28 District Attorney Admin - GF	171.80	6.85%	35,458	0	35,458	6,499	41,957
29 District Atty Dom Violence - GF	1.00	0.04%	206	0	206	38	244
30 Emergency Management - GF	3.00	0.12%	619	0	619	113	733
31 Fairgrounds - GF	9.00	0.36%	1,858	0	1,858	340	2,198
33 Justice Services - GF	38.75	1.55%	7,998	0	7,998	1,466	9,463
34 Planning & Zoning - GF	39.90	1.59%	8,235	0	8,235	1,509	9,744
35 Public Trustee	6.00	0.24%	1,238	0	1,238	227	1,465
36 JCSO Detentions - GF	386.00	15.40%	79,667	0	79,667	14,602	94,268
37 JCSO Law Enforcement - GF	15.00	0.60%	3,096	0	3,096	567	3,663
38 JCSO Executive - GF	26.00	1.04%	5,366	0	5,366	984	6,350
39 JCSO Support Services - GF	117.00	4.67%	24,148	0	24,148	4,426	28,574
43 Insurance Fund	3.00	0.12%	619	0	619	113	733
45 Open Space Fund	111.50	4.45%	23,013	0	23,013	4,218	27,230
52 Boettcher Mansion Fund	5.00	0.20%	1,032	0	1,032	189	1,221
57 Road & Bridge Fund	186.60	7.45%	38,512	0	38,512	7,059	45,571
58 Social Services Fund	515.25	20.56%	106,343	0	106,343	19,491	125,833
59 Workforce Development Fund	34.50	1.38%	7,120	0	7,120	1,305	8,426
60 Head Start Fund	52.45	2.09%	10,825	0	10,825	1,984	12,809

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County Manager Allocations

Dept:3 County Manager - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 Fleet Services Fund	23.90	0.95%	\$4,933	\$0	\$4,933	\$904	\$5,837
65 Benefit Plan Fund	4.00	0.16%	826	0	826	151	977
66 Patrol Fund	248.00	9.90%	51,185	0	51,185	9,381	60,566
67 Inmate Welfare Fund	10.00	0.40%	2,064	0	2,064	378	2,442
70 Airport Fund	19.80	0.79%	4,087	0	4,087	749	4,836
78 Community Development Fund	3.00	0.12%	619	0	619	113	733
Subtotal	2,506.30	100.00%	517,276	0	517,276	94,657	611,933
Direct Bills					0		0
Total					\$517,276		\$611,933

Basis Units: Benefit Eligible FTE's with Health & Library excluded
Source:

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Deputy County Manager Supervision Allocations

Dept:3 County Manager - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 Facilities & Const Mgmt - GF	57.00	70.46%	\$60,913	\$0	\$60,913	\$11,147	\$72,060
63 Fleet Services Fund	23.90	29.54%	25,541	0	25,541	4,674	30,215
Subtotal	80.90	100.00%	86,454	0	86,454	15,820	102,274
Direct Bills					0		0
Total					\$86,454		\$102,274

Basis Units: Benefit Eligible FTE's for division supervised
Source:

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Allocation Summary

Dept:3 County Manager - GF

Department	County Manager	Deputy County Manager	Total
3 County Manager - GF	\$826	\$0	\$826
4 Public Information Office - GF	1,954	0	1,954
5 County Atty Admin - GF	8,059	0	8,059
6 Finance & IT - GF	244	0	244
7 Accounting - GF	4,860	0	4,860
8 Budget - GF	1,465	0	1,465
9 Human Resources - GF	3,175	0	3,175
10 Purchasing - GF	1,954	0	1,954
11 Development & Trans - GF	488	0	488
12 Building Safety - GF	7,082	0	7,082
13 Board of County Comm - GF	1,221	0	1,221
14 Treasurer - GF	2,931	0	2,931
16 Transportation & Engineering - GF	9,036	0	9,036
17 Facilities & Const Mgmt - GF	13,920	72,060	85,980
18 IT Services - GF	15,874	0	15,874
19 C&R Administration - GF	1,954	0	1,954
20 C&R Clerk to the Board - GF	733	0	733
21 C&R Elections - GF	3,175	0	3,175
22 C&R Motor Vehicle - GF	16,241	0	16,241
23 C&R Recording - GF	3,907	0	3,907
24 Assessor - GF	12,431	0	12,431
25 CSU Extension - GF	1,221	0	1,221
26 Coroner - GF	2,833	0	2,833
27 County Attorney BOE - GF	476	0	476
28 District Attorney Admin - GF	41,957	0	41,957
29 District Atty Dom Violence - GF	244	0	244
30 Emergency Management - GF	733	0	733
31 Fairgrounds - GF	2,198	0	2,198
33 Justice Services - GF	9,463	0	9,463
34 Planning & Zoning - GF	9,744	0	9,744
35 Public Trustee	1,465	0	1,465
36 JCSO Detentions - GF	94,268	0	94,268
37 JCSO Law Enforcement - GF	3,663	0	3,663
38 JCSO Executive - GF	6,350	0	6,350
39 JCSO Support Services - GF	28,574	0	28,574
43 Insurance Fund	733	0	733
45 Open Space Fund	27,230	0	27,230
52 Boettcher Mansion Fund	1,221	0	1,221
57 Road & Bridge Fund	45,571	0	45,571
58 Social Services Fund	125,833	0	125,833
59 Workforce Development Fund	8,426	0	8,426

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Allocation Summary

Dept:3 County Manager - GF

Department	County Manager	Deputy County Manager	Total
60 Head Start Fund	\$12,809	\$0	\$12,809
63 Fleet Services Fund	5,837	30,215	36,051
65 Benefit Plan Fund	977	0	977
66 Patrol Fund	60,566	0	60,566
67 Inmate Welfare Fund	2,442	0	2,442
70 Airport Fund	4,836	0	4,836
78 Community Development Fund	733	0	733
Total	\$611,933	\$102,274	\$714,207

PUBLIC INFORMATION OFFICE

Nature and Extent of Service

The Public Information Office provides centralized public information and website services for county divisions. Only internal customer services indirect costs will be allocated to the receiving department/division's budget. The Public Information Office includes the following *functions*:

- **Public Requests and Media Services:** Services provided to the public are not allowed and thus not allocated. These services include:
 - Citizen communications and engagement
 - Media relations
 - Open records requests
 - Newsletters and communications, such as the *BCC Actions*
 - *Jefferson County Insights* video program
 - Social media integration
 - Special events
 - Marketing for the county
 - Interactive keypads
 - Photography
 - Graphic Design Projects

PUBLIC INFORMATION OFFICE

Nature and Extent of Service

- **Internal Customer Service:** Costs associated with maintaining the intranet, website and general questions are allocated based on the number of benefit eligible FTE's by department/division with Library and Public Health charged at 10% to account for in-house intranet and web services.
- **Front Desk, Switchboard and Fifth Floor Reception Division:** Costs associated with maintaining the front desk, switchboard, and fifth floor reception are allocated based on the percentage of front desk, switchboard, and fifth floor reception contacts per department/division.

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A. Department Costs

Dept:4 Public Information Office - GF

Description		Amount	General Admin	Internal Customer Service	FrontDesk/S witchboard	Public
Personnel Costs						
Salaries	S1	443,166	8,287	148,727	125,416	160,736
<i>Salary % Split</i>			<i>1.87%</i>	<i>33.56%</i>	<i>28.30%</i>	<i>36.27%</i>
Benefits	S	141,369	2,644	47,443	40,007	51,275
Subtotal - Personnel Costs		584,535	10,931	196,170	165,423	212,011
Services & Supplies Cost						
4261 General Supplies	S	11,539	216	3,872	3,266	4,185
4264 Books & Periodicals	S	1,002	19	336	284	363
4269 Equipment	S	2,240	42	752	634	812
43300 Prof & Tech Services	S	42,927	803	14,406	12,148	15,570
4341 Utilities	S	903	17	303	256	328
4343 Repairs & Maint	S	0	0	0	0	0
4344 Rent & Lease	S	0	0	0	0	0
4351 Misc Serv & Chrgs	S	7,652	143	2,568	2,166	2,775
4354 Adv & Pub	P	5,225	0	0	0	5,225
4356 Dues-Mtgs-Train	S	14,764	276	4,955	4,178	5,355
4358 Travel-Freight-Deliv	S	101	2	34	29	37
4385 Fin & Debt Services	D	0	0	0	0	0
45 Land & Capital	D	0	0	0	0	0
46 Intergovernmental	D	0	0	0	0	0
47 Interdepartmental	D	0	0	0	0	0
4759 Indirect Costs	D	21,582	0	0	0	0
4757 IT Charges	D	19,967	0	0	0	0
4757 IT Tech Repl	S	1,683	31	565	476	610
4757 Fleet Charges	S	297	6	100	84	108
4757 Facility Charges	D	24,472	0	0	0	0
47 Insurance Tr's	S	797	15	267	226	289
Rev: Copies	P	(312)	(312)	0	0	0
	S	0	0	0	0	0
Subtotal - Services & Supplies		154,839	1,257	28,159	23,745	35,657
Department Cost Total		739,374	12,188	224,328	189,169	247,668
Adjustments to Cost						
4385 Fin & Debt Services	D	0	0	0	0	0

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A. Department Costs

Dept:4 Public Information Office - GF

Description		Amount	General Admin	Internal Customer Service	FrontDesk/Switchboard	Public
45 Land & Capital	D	0	0	0	0	0
46 Intergovernmental	D	0	0	0	0	0
47 Interdepartmental	D	0	0	0	0	0
4759 Indirect Costs	D	(21,582)	0	0	0	0
4757 IT Charges	D	(19,967)	0	0	0	0
4757 Facility Charges	D	(24,472)	0	0	0	0
Subtotal - Adjustments		(66,021)	0	0	0	0
Total Costs After Adjustments		673,353	12,188	224,328	189,169	247,668
General Admin Distribution			(12,188)	4,168	3,515	4,505
Grand Total		\$673,353		\$228,497	\$192,683	\$252,173
					not allocated	

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B. Incoming Costs - (Default Spread Salary%)

Dept:4 Public Information Office - GF

Department	First Incoming	Second Incoming	Internal Customer Service	FrontDesk/S witchboard	Public
1 Courts & Admin Building (CAB)	\$11,799	\$0	\$4,035	\$3,403	\$4,361
Subtotal - Building Interest and Deprec	11,799	0	4,035	3,403	4,361
3 County Manager	1,651	303	668	563	722
Subtotal - County Manager - GF	1,651	303	668	563	722
4 Internal Customer Service	0	735	251	212	272
4 FrontDesk/Switchboard	0	1,718	588	496	635
Subtotal - Public Information Office - G	0	2,453	839	707	907
5 Billable Legal Fees *	0	10,213	10,213	0	0
Subtotal - County Atty Admin - GF	0	10,213	10,213	0	0
7 Accounts Payable	0	941	322	271	348
7 General Accounting	0	3,165	1,083	913	1,170
7 Payroll	0	391	134	113	145
7 Capital Assets	0	32	11	9	12
7 Audit	0	446	153	129	165
Subtotal - Accounting - GF	0	4,976	1,702	1,435	1,839
8 Budget Analysis	0	516	176	149	191
8 Budget Issues	0	813	278	235	301
Subtotal - Budget - GF	0	1,329	455	383	491
9 Recruitment	0	865	296	249	320
9 General HR	0	1,748	598	504	646
9 Terminations	0	261	89	75	97
9 Training	0	2,439	834	703	902
9 Compensation Program	0	184	63	53	68
9 Compensation Reclassifications	0	488	167	141	180
Subtotal - Human Resources - GF	0	5,984	2,047	1,726	2,212
10 Purchase Orders	0	265	91	76	98
10 Contract Amendements & Renewals	0	1,417	485	409	524
10 Purchasing Card Rebate	0	(152)	(52)	(44)	(56)

**Jefferson County, Colorado
Full Cost Allocation Plan**

FY 2015
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B. Incoming Costs - (Default Spread Salary%)

Dept:4 Public Information Office - GF

Department	First Incoming	Second Incoming	Internal Customer Service	FrontDesk/S witchboard	Public
10 Countywide Programs	\$0	\$254	\$87	\$73	\$94
Subtotal - Purchasing - GF	0	1,783	610	514	659
13 Board of County Commissioners	0	1,468	502	423	542
13 County Commissioner's Other	0	1,037	355	299	383
Subtotal - Board of County Comm - GF	0	2,505	857	722	926
14 Banking	0	390	133	113	144
14 Investments - General Fund	0	187	64	54	69
Subtotal - Treasurer - GF	0	577	197	166	213
15 Non-Divisional	0	409	140	118	151
15 Cash Audit	0	9	3	2	3
Subtotal - Non-Departmental - GF	0	418	143	121	154
17 Fac - Courts & Admin Bldg	0	20,954	7,166	6,043	7,745
Subtotal - Facilities & Const Mgmt - GF	0	20,954	7,166	6,043	7,745
18 Organization Specific Services	0	5,185	1,773	1,495	1,916
18 ECM	0	2,704	925	780	1,000
18 ERP	0	4,381	1,498	1,263	1,619
18 EMail	0	827	283	239	306
18 Network & Telecomm & IVR	0	10,427	3,566	3,007	3,854
18 GIS	0	3,884	1,328	1,120	1,436
18 File/Print Servers	0	53	18	15	20
18 Enterprise Web Apps	0	2,020	691	583	747
18 Customer Service	0	4,690	1,604	1,353	1,734
18 Record Management *	0	226	0	0	226
18 Record Storage *	0	1,413	0	0	1,413
18 Time & Labor Management	0	308	105	89	114
18 Security Services	0	990	338	285	366
Subtotal - IT Services - GF	0	37,107	12,130	10,229	14,748
20 Clerk to the Board	0	146	50	42	54
Subtotal - C&R Clerk to the Board - GF	0	146	50	42	54
Total Incoming	13,450	88,748	41,111	26,055	35,032
C. Total Allocated		\$775,551	\$269,607	\$218,739	\$287,205
			34.76%	28.20%	37.03%

**Jefferson County, Colorado
Full Cost Allocation Plan**

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Internal Customer Service Allocations

Dept:4 Public Information Office - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	4.00	0.16%	\$367	\$0	\$367	\$0	\$367
4 Public Information Office - GF	8.00	0.32%	735	0	735	0	735
5 County Atty Admin - GF	33.00	1.30%	3,031	0	3,031	477	3,509
6 Finance & IT - GF	1.00	0.04%	92	0	92	14	106
7 Accounting - GF	19.90	0.78%	1,828	0	1,828	288	2,116
8 Budget - GF	6.00	0.24%	551	0	551	87	638
9 Human Resources - GF	13.00	0.51%	1,194	0	1,194	188	1,382
10 Purchasing - GF	8.00	0.32%	735	0	735	116	851
11 Development & Trans - GF	2.00	0.08%	184	0	184	29	213
12 Building Safety - GF	29.00	1.14%	2,664	0	2,664	419	3,083
13 Board of County Comm - GF	5.00	0.20%	459	0	459	72	532
14 Treasurer - GF	12.00	0.47%	1,102	0	1,102	173	1,276
16 Transportation & Engineering - GF	37.00	1.46%	3,399	0	3,399	535	3,934
17 Facilities & Const Mgmt - GF	57.00	2.25%	5,236	0	5,236	824	6,060
18 IT Services - GF	65.00	2.56%	5,971	0	5,971	940	6,911
19 C&R Administration - GF	8.00	0.32%	735	0	735	116	851
20 C&R Clerk to the Board - GF	3.00	0.12%	276	0	276	43	319
21 C&R Elections - GF	13.00	0.51%	1,194	0	1,194	188	1,382
22 C&R Motor Vehicle - GF	66.50	2.62%	6,109	0	6,109	961	7,070
23 C&R Recording - GF	16.00	0.63%	1,470	0	1,470	231	1,701
24 Assessor - GF	50.90	2.01%	4,676	0	4,676	736	5,412
25 CSU Extension - GF	5.00	0.20%	459	0	459	72	532
26 Coroner - GF	11.60	0.46%	1,066	0	1,066	168	1,233
27 County Attorney BOE - GF	1.95	0.08%	179	0	179	28	207
28 District Attorney Admin - GF	171.80	6.77%	15,782	0	15,782	2,484	18,266
29 District Atty Dom Violence - GF	1.00	0.04%	92	0	92	14	106
30 Emergency Management - GF	3.00	0.12%	276	0	276	43	319
31 Fairgrounds - GF	9.00	0.35%	827	0	827	130	957
33 Justice Services - GF	38.75	1.53%	3,560	0	3,560	560	4,120
34 Planning & Zoning - GF	39.90	1.57%	3,665	0	3,665	577	4,242
35 Public Trustee	6.00	0.24%	551	0	551	87	638
36 JCSO Detentions - GF	386.00	15.21%	35,459	0	35,459	5,580	41,039
37 JCSO Law Enforcement - GF	15.00	0.59%	1,378	0	1,378	217	1,595
38 JCSO Executive - GF	26.00	1.02%	2,388	0	2,388	376	2,764
39 JCSO Support Services - GF	117.00	4.61%	10,748	0	10,748	1,691	12,439
43 Insurance Fund	3.00	0.12%	276	0	276	43	319
45 Open Space Fund	111.50	4.39%	10,243	0	10,243	1,612	11,855
52 Boettcher Mansion Fund	5.00	0.20%	459	0	459	72	532
57 Road & Bridge Fund	186.60	7.35%	17,142	0	17,142	2,698	19,839
58 Social Services Fund	515.25	20.31%	47,332	0	47,332	7,449	54,781
59 Workforce Development Fund	34.50	1.36%	3,169	0	3,169	499	3,668
60 Head Start Fund	52.45	2.07%	4,818	0	4,818	758	5,576

Jefferson County, Colorado
Full Cost Allocation Plan

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Internal Customer Service Allocations

Dept:4 Public Information Office - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 Fleet Services Fund	23.90	0.94%	\$2,196	\$0	\$2,196	\$346	\$2,541
64 Library Fund	17.10	0.67%	1,571	0	1,571	247	1,818
65 Benefit Plan Fund	4.00	0.16%	367	0	367	58	425
66 Patrol Fund	248.00	9.77%	22,782	0	22,782	3,585	26,367
67 Inmate Welfare Fund	10.00	0.39%	919	0	919	145	1,063
69 Public Health Fund	14.05	0.55%	1,291	0	1,291	203	1,494
70 Airport Fund	19.80	0.78%	1,819	0	1,819	286	2,105
78 Community Development Fund	3.00	0.12%	276	0	276	43	319
Subtotal	2,537.45	100.00%	233,097	0	233,097	36,511	269,607
Direct Bills					0		0
Total					\$233,097		\$269,607

Basis Units: Benefit Eligible FTE with Health & Library charged at 10%
Source:

**Jefferson County, Colorado
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FrontDesk/Switchboard Allocations

Dept:4 Public Information Office - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	888	0.64%	\$1,252	\$0	\$1,252	\$0	\$1,252
4 Public Information Office - GF	1,219	0.87%	1,718	0	1,718	0	1,718
5 County Atty Admin - GF	2,486	1.78%	3,504	0	3,504	401	3,905
9 Human Resources - GF	1,397	1.00%	1,969	0	1,969	226	2,195
12 Building Safety - GF	3,120	2.24%	4,398	0	4,398	504	4,901
13 Board of County Comm - GF	1,014	0.73%	1,429	0	1,429	164	1,593
14 Treasurer - GF	2,565	1.84%	3,615	0	3,615	414	4,030
17 Facilities & Const Mgmt - GF	3,207	2.30%	4,520	0	4,520	518	5,038
18 IT Services - GF	1,196	0.86%	1,686	0	1,686	193	1,879
19 C&R Administration - GF	10,107	7.25%	14,246	0	14,246	1,632	15,878
22 C&R Motor Vehicle - GF	14,079	10.10%	19,844	0	19,844	2,273	22,118
24 Assessor - GF	3,154	2.26%	4,446	0	4,446	509	4,955
28 District Attorney Admin - GF	2,173	1.56%	3,063	0	3,063	351	3,414
33 Justice Services - GF	4,229	3.03%	5,961	0	5,961	683	6,644
34 Planning & Zoning - GF	3,716	2.66%	5,238	0	5,238	600	5,838
35 Public Trustee	501	0.36%	706	0	706	81	787
37 JCSO Law Enforcement - GF	8,259	5.92%	11,641	0	11,641	1,334	12,975
45 Open Space Fund	624	0.45%	880	0	880	101	980
58 Social Services Fund	6,759	4.85%	9,527	0	9,527	1,091	10,618
69 Public Health Fund	2,224	1.59%	3,135	0	3,135	359	3,494
79 Courts	53,627	38.45%	75,587	0	75,587	8,659	84,246
80 Non-County	12,911	9.26%	18,198	0	18,198	2,085	20,283
Subtotal	139,455	100.00%	196,562	0	196,562	22,176	218,739
Direct Bills					0		0
Total					\$196,562		\$218,739

Basis Units: FrontDesk, 5th Floor Reception & Switchboard Divisional Assistance

Source:

Jefferson County, Colorado
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Allocation Summary

Dept:4 Public Information Office - GF

Department	Internal Customer Service	FrontDesk/S witchboard	Public	Total
3 County Manager - GF	\$367	\$1,252	\$0	\$1,619
4 Public Information Office - GF	735	1,718	0	2,453
5 County Atty Admin - GF	3,509	3,905	0	7,414
6 Finance & IT - GF	106	0	0	106
7 Accounting - GF	2,116	0	0	2,116
8 Budget - GF	638	0	0	638
9 Human Resources - GF	1,382	2,195	0	3,577
10 Purchasing - GF	851	0	0	851
11 Development & Trans - GF	213	0	0	213
12 Building Safety - GF	3,083	4,901	0	7,985
13 Board of County Comm - GF	532	1,593	0	2,125
14 Treasurer - GF	1,276	4,030	0	5,305
16 Transportation & Engineering - GF	3,934	0	0	3,934
17 Facilities & Const Mgmt - GF	6,060	5,038	0	11,098
18 IT Services - GF	6,911	1,879	0	8,790
19 C&R Administration - GF	851	15,878	0	16,728
20 C&R Clerk to the Board - GF	319	0	0	319
21 C&R Elections - GF	1,382	0	0	1,382
22 C&R Motor Vehicle - GF	7,070	22,118	0	29,188
23 C&R Recording - GF	1,701	0	0	1,701
24 Assessor - GF	5,412	4,955	0	10,366
25 CSU Extension - GF	532	0	0	532
26 Coroner - GF	1,233	0	0	1,233
27 County Attorney BOE - GF	207	0	0	207
28 District Attorney Admin - GF	18,266	3,414	0	21,679
29 District Atty Dom Violence - GF	106	0	0	106
30 Emergency Management - GF	319	0	0	319
31 Fairgrounds - GF	957	0	0	957
33 Justice Services - GF	4,120	6,644	0	10,763
34 Planning & Zoning - GF	4,242	5,838	0	10,080
35 Public Trustee	638	787	0	1,425
36 JCSO Detentions - GF	41,039	0	0	41,039
37 JCSO Law Enforcement - GF	1,595	12,975	0	14,569
38 JCSO Executive - GF	2,764	0	0	2,764
39 JCSO Support Services - GF	12,439	0	0	12,439
43 Insurance Fund	319	0	0	319
45 Open Space Fund	11,855	980	0	12,835
52 Boettcher Mansion Fund	532	0	0	532
57 Road & Bridge Fund	19,839	0	0	19,839
58 Social Services Fund	54,781	10,618	0	65,399
59 Workforce Development Fund	3,668	0	0	3,668

**Jefferson County, Colorado
Full Cost Allocation Plan**

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Allocation Summary

Dept:4 Public Information Office - GF

Department	Internal Customer Service	FrontDesk/S witchboard	Public	Total
60 Head Start Fund	\$5,576	\$0	\$0	\$5,576
63 Fleet Services Fund	2,541	0	0	2,541
64 Library Fund	1,818	0	0	1,818
65 Benefit Plan Fund	425	0	0	425
66 Patrol Fund	26,367	0	0	26,367
67 Inmate Welfare Fund	1,063	0	0	1,063
69 Public Health Fund	1,494	3,494	0	4,988
70 Airport Fund	2,105	0	0	2,105
78 Community Development Fund	319	0	0	319
79 Courts	0	84,246	0	84,246
80 Non-County	0	20,283	0	20,283
Total	\$269,607	\$218,739	\$0	\$488,346

COUNTY ATTORNEY

Nature and Extent of Service

The County Attorney's Office (CAO) provides legal services to the BCC, county departments and divisions, elected and appointed officials, and other county agencies and affiliates. The CAO calculates fully loaded attorneys' fees, which includes the cost of salaries and benefits, IT Services, Facilities, support staff, and other attributable costs, to determine its hourly rates. Some costs are not included in their rates and are allocated to their clients via the Cost Allocation Plan. Additional information regarding the CAO follows:

- Human Services: Over 50% of the CAO represents the Department of Human Services, including predominantly child welfare, child support enforcement, mental health, and related contracts and grants.
- Litigation: The CAO represents all county officials and entities in a variety of litigation matters, including property tax, zoning enforcement, insurance defense, civil rights, employment, eminent domain, land use, liquor licensing, bankruptcy and other matters.
- Transactional: The CAO provides contract, purchasing, real estate, finance and other transactional legal support to its clients.
- Legal Advice: The CAO provides general legal advice to all its clients, including information regarding open records, open meetings, legislation, and other legal topics.

Indirect costs for these functions will be allocated to the receiving department/division's budgets. The County Attorney's Office includes the following **functions**:

- **Billable Legal Fees:** The hourly rates for attorneys are billed directly to clients that are not included in the general fund, based on actual hours worked for the clients. These billed amounts are netted against the allocations for these clients. Legal services for clients that are within the general fund are allocated to the client on a per hour worked basis. These costs are based on the actual direct cost of services by client.

COUNTY ATTORNEY

Nature and Extent of Service

- **Litigation Costs:** Costs associated with litigation services are billed or allocated to the client that incurred the litigation expense, based on the actual costs and expenses for the litigation. Litigation brought against the BCC is allocated to the client whose action precipitated the litigation.

Jefferson County, Colorado
Full Cost Allocation Plan

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A. Department Costs

Dept:5 County Atty Admin - GF

Description		Amount	General Admin	Billable Legal Fees	Litigation Costs
Personnel Costs					
Salaries	S1	2,842,416	519,309	2,097,419	225,688
<i>Salary % Split</i>			<i>18.27%</i>	<i>73.79%</i>	<i>7.94%</i>
Benefits	S	697,128	127,365	514,411	55,352
Subtotal - Personnel Costs		3,539,544	646,675	2,611,830	281,040
Services & Supplies Cost					
4261 General Supplies	S	34,652	6,331	25,570	2,751
4264 Books & Periodicals	S	58,223	10,637	42,963	4,623
4269 Equipment	S	18,924	3,457	13,964	1,503
43300 Prof & Tech Services	P	48,368	2,967	0	45,401
4341 Utilities	S	9,522	1,740	7,026	756
4343 Repairs & Maint	S	254	46	187	20
4344 Rent & Lease	S	19,494	3,562	14,385	1,548
4351 Misc Serv & Chrgs	S	0	0	0	0
4354 Adv & Pub	S	0	0	0	0
4356 Dues-Mtgs-Train	S	46,183	8,438	34,078	3,667
4358 Travel-Freight-Deliv	S	3,206	586	2,366	255
4385 Fin & Debt Services	D	0	0	0	0
45 Land & Capital	D	0	0	0	0
46 Intergovernmental	D	0	0	0	0
47 Interdepartmental	D	0	0	0	0
4759 Indirect Costs	D	80,422	0	0	0
4757 IT Charges	D	180,350	0	0	0
4757 IT Tech Repl	S	18,064	3,300	13,329	1,434
4757 Fleet Charges	S	0	0	0	0
4757 Facility Charges	D	151,839	0	0	0
47 Insurance Tr's	S	3,951	722	2,915	314
4757 Direct Charges	D	317	0	0	0
Rev: Zoning Violations	P	(61,556)	(61,556)	0	0

**Jefferson County, Colorado
Full Cost Allocation Plan**

FY 2015
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A. Department Costs

Dept:5 County Atty Admin - GF

Description	Amount	General Admin	Billable Legal Fees	Litigation Costs
Rev: Other Reimbursements (Copies) P	(9,734)	(9,734)	0	0
Rev: Insurance Recoveries P	(4,948)	(4,948)	0	0
Subtotal - Services & Supplies	597,532	(34,451)	156,784	62,271
Department Cost Total	4,137,076	612,223	2,768,613	343,311
Adjustments to Cost				
4385 Fin & Debt Services D	0	0	0	0
45 Land & Capital D	0	0	0	0
46 Intergovernmental D	0	0	0	0
47 Interdepartmental D	0	0	0	0
4759 Indirect Costs D	(80,422)	0	0	0
4757 IT Charges D	(180,350)	0	0	0
4757 Facility Charges D	(151,839)	0	0	0
4757 Direct Charges D	(317)	0	0	0
Subtotal - Adjustments	(412,928)	0	0	0
Total Costs After Adjustments	3,724,148	612,223	2,768,613	343,311
General Admin Distribution		(612,223)	552,746	59,477
Grand Total	\$3,724,148		\$3,321,360	\$402,788

**Jefferson County, Colorado
Full Cost Allocation Plan**

FY 2015
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B. Incoming Costs - (Default Spread Salary%)

Dept:5 County Atty Admin - GF

Department	First Incoming	Second Incoming	Billable Legal Fees	Litigation Costs
1 Courts & Admin Building (CAB)	\$73,210	\$0	\$66,098	\$7,112
Subtotal - Building Interest and Deprec	73,210	0	66,098	7,112
2 Equipment Depreciation	3,908	0	3,528	380
Subtotal - Equipment Depreciation	3,908	0	3,528	380
3 County Manager	6,811	1,248	7,276	783
Subtotal - County Manager - GF	6,811	1,248	7,276	783
4 Internal Customer Service	3,031	477	3,168	341
4 FrontDesk/Switchboard	3,504	401	3,526	379
Subtotal - Public Information Office - G	6,535	878	6,694	720
7 Accounts Payable	0	12,106	10,930	1,176
7 General Accounting	0	7,801	7,043	758
7 Payroll	0	4,791	4,326	465
7 Capital Assets	0	97	88	9
7 Audit	0	3,051	2,755	296
Subtotal - Accounting - GF	0	27,846	25,141	2,705
8 Budget Analysis	0	2,990	2,700	291
8 Budget Issues	0	3,355	3,029	326
Subtotal - Budget - GF	0	6,345	5,728	616
9 Recruitment	0	3,458	3,122	336
9 General HR	0	7,647	6,904	743
9 Terminations	0	1,959	1,769	190
9 Unemployment	0	622	561	60
9 Training	0	1,375	1,241	134
9 Background Checks	0	284	257	28
9 Compensation Program	0	757	684	74
9 Compensation Reclassifications	0	1,951	1,761	190
Subtotal - Human Resources - GF	0	18,053	16,300	1,754
10 Purchase Orders	0	265	239	26

**Jefferson County, Colorado
Full Cost Allocation Plan**

FY 2015
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B. Incoming Costs - (Default Spread Salary%)

Dept:5 County Atty Admin - GF

Department	First Incoming	Second Incoming	Billable Legal Fees	Litigation Costs
10 Purchasing Card Rebate	\$0	\$(602)	\$(544)	\$(59)
10 Countywide Programs	0	1,047	945	102
Subtotal - Purchasing - GF	0	709	640	69
13 Board of County Commissioners	0	6,054	5,466	588
13 County Commissioner's Other	0	6,013	5,429	584
Subtotal - Board of County Comm - GF	0	12,067	10,894	1,172
14 Banking	0	2,262	2,042	220
14 Investments - General Fund	0	1,084	978	105
Subtotal - Treasurer - GF	0	3,345	3,020	325
15 Non-Divisional	0	1,688	1,524	164
15 Cash Audit	0	230	208	22
Subtotal - Non-Departmental - GF	0	1,918	1,732	186
17 Fac - Courts & Admin Bldg	0	130,013	117,382	12,631
Subtotal - Facilities & Const Mgmt - GF	0	130,013	117,382	12,631
18 Organization Specific Services	0	36,037	32,536	3,501
18 ECM	0	11,155	10,071	1,084
18 ERP	0	25,391	22,924	2,467
18 EMail	0	3,411	3,080	331
18 Network & Telecomm & IVR	0	43,009	38,831	4,178
18 GIS	0	16,021	14,465	1,556
18 AV	0	2,095	1,891	203
18 File/Print Servers	0	218	197	21
18 Enterprise Web Apps	0	8,332	7,523	809
18 Customer Service	0	19,347	17,467	1,879
18 Record Retrieval	0	5,196	4,691	505
18 Record Management	0	932	842	91
18 Record Storage	0	45,935	41,472	4,463
18 Time & Labor Management	0	1,525	1,377	148
18 Security Services	0	4,082	3,686	397
Subtotal - IT Services - GF	0	222,687	201,053	21,634
20 Clerk to the Board	0	20,139	18,183	1,957
Subtotal - C&R Clerk to the Board - GF	0	20,139	18,183	1,957
Total Incoming	90,464	445,250	483,670	52,044
C. Total Allocated		\$4,259,862	\$3,805,030	\$454,832
			89.32%	10.68%

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
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Billable Legal Fees Allocations

Dept:5 County Atty Admin - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	53,932	1.52%	\$51,568	\$0	\$51,568	\$0	\$51,568
4 Public Information Office - GF	10,681	0.30%	10,213	0	10,213	0	10,213
6 Finance & IT - GF	15,710	0.44%	15,021	0	15,021	1,807	16,829
7 Accounting - GF	19,878	0.56%	19,007	0	19,007	2,287	21,293
8 Budget - GF	1,356	0.04%	1,297	0	1,297	156	1,453
9 Human Resources - GF	80,906	2.27%	77,359	0	77,359	9,307	86,667
10 Purchasing - GF	8,999	0.25%	8,605	0	8,605	1,035	9,640
11 Development & Trans - GF	20,489	0.58%	19,591	0	19,591	2,357	21,948
12 Building Safety - GF	15,531	0.44%	14,850	0	14,850	1,787	16,637
13 Board of County Comm - GF	183,318	5.15%	175,282	0	175,282	21,089	196,371
14 Treasurer - GF	9,829	0.28%	9,398	0	9,398	1,131	10,529
15 Non-Departmental - GF	7,798	0.22%	7,456	0	7,456	897	8,353
16 Transportation & Engineering - GF	30,196	0.85%	28,872	0	28,872	3,474	32,346
17 Facilities & Const Mgmt - GF	72,570	2.04%	69,389	0	69,389	8,348	77,737
18 IT Services - GF	112,809	3.17%	107,864	0	107,864	12,977	120,841
20 C&R Clerk to the Board - GF	22,459	0.63%	21,474	0	21,474	2,584	24,058
21 C&R Elections - GF	24,805	0.70%	23,718	0	23,718	2,854	26,571
24 Assessor - GF	18,634	0.52%	17,817	0	17,817	2,144	19,961
25 CSU Extension - GF	3,754	0.11%	3,589	0	3,589	432	4,021
26 Coroner - GF	6,973	0.20%	6,667	0	6,667	802	7,469
27 County Attorney BOE - GF	56,639	1.59%	54,156	0	54,156	6,516	60,672
28 District Attorney Admin - GF	4,768	0.13%	4,559	0	4,559	549	5,107
30 Emergency Management - GF	5,995	0.17%	5,732	0	5,732	690	6,422
31 Fairgrounds - GF	7,734	0.22%	7,395	0	7,395	890	8,285
33 Justice Services - GF	9,967	0.28%	9,530	0	9,530	1,147	10,677
34 Planning & Zoning - GF	192,613	5.41%	184,170	0	184,170	22,158	206,327
35 Public Trustee	11,270	0.32%	10,776	(11,770)	(994)	1,296	302
37 JCSO Law Enforcement - GF	2,689	0.08%	2,571	0	2,571	309	2,880
38 JCSO Executive - GF	166,029	4.66%	158,751	0	158,751	19,100	177,851
40 Surveyor - GF	250	0.01%	239	0	239	29	268
43 Insurance Fund	35,802	1.01%	34,233	0	34,233	4,119	38,351
45 Open Space Fund	205,734	5.78%	196,715	(203,634)	(6,918)	23,667	16,749
52 Boettcher Mansion Fund	1,406	0.04%	1,344	(1,281)	63	162	225
57 Road & Bridge Fund	56,501	1.59%	54,024	0	54,024	6,500	60,524
58 Social Services Fund	1,890,421	53.12%	1,807,552	(1,833,892)	(26,339)	217,471	191,131
59 Workforce Development Fund	9,316	0.26%	8,908	(9,294)	(386)	1,072	686
60 Head Start Fund	26,329	0.74%	25,175	(26,766)	(1,591)	3,029	1,437
63 Fleet Services Fund	3,960	0.11%	3,786	0	3,786	456	4,242
64 Library Fund	34,813	0.98%	33,287	(37,805)	(4,518)	4,005	(513)
70 Airport Fund	27,930	0.78%	26,706	(28,450)	(1,744)	3,213	1,469
78 Community Development Fund	49,939	1.40%	47,750	(48,983)	(1,233)	5,745	4,512
80 Non-County	38,319	1.08%	36,639	0	36,639	4,408	41,047

**Jefferson County, Colorado
Full Cost Allocation Plan**

FY 2015
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Billable Legal Fees Allocations

Dept:5 County Atty Admin - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,559,051	100.00%	3,403,035	(2,201,874)	1,201,161	401,994	1,603,156
Direct Bills					2,201,874		2,201,874
Total					\$3,403,035		\$3,805,030
Basis Units: Actual Direct Cost of Service Source:							

Jefferson County, Colorado
Full Cost Allocation Plan

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Litigation Costs Allocations

Dept:5 County Atty Admin - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 Accounting - GF	1,134	0.31%	\$1,259	\$0	\$1,259	\$132	\$1,391
9 Human Resources - GF	460	0.12%	511	0	511	54	564
11 Development & Trans - GF	250	0.07%	277	0	277	29	307
13 Board of County Comm - GF	19,561	5.27%	21,709	0	21,709	2,282	23,991
14 Treasurer - GF	11,049	2.98%	12,262	0	12,262	1,289	13,551
16 Transportation & Engineering - GF	3,839	1.04%	4,261	0	4,261	448	4,708
17 Facilities & Const Mgmt - GF	125	0.03%	139	0	139	15	153
18 IT Services - GF	219	0.06%	243	0	243	26	269
21 C&R Elections - GF	959	0.26%	1,064	0	1,064	112	1,176
24 Assessor - GF	94	0.03%	104	0	104	11	115
26 Coroner - GF	98	0.03%	109	0	109	11	120
27 County Attorney BOE - GF	5,228	1.41%	5,802	0	5,802	610	6,412
28 District Attorney Admin - GF	525	0.14%	583	0	583	61	644
33 Justice Services - GF	13,604	3.67%	15,098	0	15,098	1,587	16,685
34 Planning & Zoning - GF	114,689	30.93%	127,284	0	127,284	13,377	140,661
35 Public Trustee	9,138	2.46%	10,142	(8,630)	1,512	1,066	2,577
37 JCSO Law Enforcement - GF	3,341	0.90%	3,708	0	3,708	390	4,098
38 JCSO Executive - GF	109,604	29.55%	121,641	0	121,641	12,784	134,425
43 Insurance Fund	11,991	3.23%	13,308	0	13,308	1,399	14,706
45 Open Space Fund	22,563	6.08%	25,041	(23,996)	1,045	2,632	3,676
57 Road & Bridge Fund	2,070	0.56%	2,297	0	2,297	241	2,539
58 Social Services Fund	39,047	10.53%	43,335	0	43,335	4,554	47,890
59 Workforce Development Fund	165	0.04%	183	0	183	19	202
60 Head Start Fund	438	0.12%	486	0	486	51	537
64 Library Fund	565	0.15%	627	0	627	66	693
70 Airport Fund	94	0.03%	104	(94)	11	11	22
Subtotal	370,850	100.00%	411,577	(32,720)	378,857	43,256	422,112
Direct Bills					32,720		32,720
Total					\$411,577		\$454,832

Basis Units: Actual Litigation costs by dept/div
Source:

**Jefferson County, Colorado
Full Cost Allocation Plan**

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Allocation Summary

Dept:5 County Atty Admin - GF

Department	Billable Legal Fees	Litigation Costs	Total
0 Direct Billed	\$2,201,874	\$32,720	\$2,234,594
3 County Manager - GF	51,568	0	51,568
4 Public Information Office - GF	10,213	0	10,213
6 Finance & IT - GF	16,829	0	16,829
7 Accounting - GF	21,293	1,391	22,684
8 Budget - GF	1,453	0	1,453
9 Human Resources - GF	86,667	564	87,231
10 Purchasing - GF	9,640	0	9,640
11 Development & Trans - GF	21,948	307	22,254
12 Building Safety - GF	16,637	0	16,637
13 Board of County Comm - GF	196,371	23,991	220,361
14 Treasurer - GF	10,529	13,551	24,080
15 Non-Departmental - GF	8,353	0	8,353
16 Transportation & Engineering - GF	32,346	4,708	37,054
17 Facilities & Const Mgmt - GF	77,737	153	77,890
18 IT Services - GF	120,841	269	121,110
20 C&R Clerk to the Board - GF	24,058	0	24,058
21 C&R Elections - GF	26,571	1,176	27,747
24 Assessor - GF	19,961	115	20,076
25 CSU Extension - GF	4,021	0	4,021
26 Coroner - GF	7,469	120	7,590
27 County Attorney BOE - GF	60,672	6,412	67,084
28 District Attorney Admin - GF	5,107	644	5,751
30 Emergency Management - GF	6,422	0	6,422
31 Fairgrounds - GF	8,285	0	8,285
33 Justice Services - GF	10,677	16,685	27,361
34 Planning & Zoning - GF	206,327	140,661	346,989
35 Public Trustee	302	2,577	2,880
37 JCSO Law Enforcement - GF	2,880	4,098	6,978
38 JCSO Executive - GF	177,851	134,425	312,275
40 Surveyor - GF	268	0	268
43 Insurance Fund	38,351	14,706	53,058
45 Open Space Fund	16,749	3,676	20,425
52 Boettcher Mansion Fund	225	0	225
57 Road & Bridge Fund	60,524	2,539	63,063
58 Social Services Fund	191,131	47,890	239,021
59 Workforce Development Fund	686	202	888
60 Head Start Fund	1,437	537	1,975
63 Fleet Services Fund	4,242	0	4,242
64 Library Fund	(513)	693	180
70 Airport Fund	1,469	22	1,490

**Jefferson County, Colorado
Full Cost Allocation Plan**

FY 2015
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Allocation Summary

Dept:5 County Atty Admin - GF

Department	Billable Legal Fees	Litigation Costs	Total
78 Community Development Fund	\$4,512	\$0	\$4,512
80 Non-County	41,047	0	41,047
Total	\$3,805,030	\$454,832	\$4,259,862

FINANCE & IT

Nature and Extent of Service

The Finance & IT (FIT) Department provides administrative and managerial support to Accounting/Purchasing, Budget/Risk Management and IT Services. Indirect costs for this function will be allocated to the receiving division's budgets. FIT includes the following *function*:

- ***Finance & IT Supervision:*** Costs associated with administrative and managerial support are allocated based on the number of benefit eligible FTE's supervised per division.

Jefferson County, Colorado
Full Cost Allocation Plan

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6/14/2016

A. Department Costs

Dept:6 Finance & IT - GF

Description		Amount	General Admin	Finance & IT Supervision
<hr/>				
Personnel Costs				
Salaries	S1	164,499	0	164,499
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	54,060	0	54,060
Subtotal - Personnel Costs		<hr/> 218,559	0	218,559
Services & Supplies Cost				
General Supplies	S	1,411	0	1,411
Misc Serv & Chrg	S	330	0	330
Utilities	S	132	0	132
Dues-Mtgs-Train	S	175	0	175
Travel-Freight-Deliv	S	235	0	235
Insurance Tr's	S	90	0	90
IT Tech Repl	S	805	0	805
Indirect Costs	D	37,196	0	0
Facilities Charge	D	2,329	0	0
IT Charge	D	9,484	0	0
Direct Charges	S	0	0	0
Subtotal - Services & Supplies		<hr/> 52,187	0	3,178
Department Cost Total		270,746	0	221,737
Adjustments to Cost				
Indirect Costs	D	(37,196)	0	0
Facilities Charge	D	(2,329)	0	0
IT Charge	D	(9,484)	0	0
Subtotal - Adjustments		<hr/> (49,009)	0	0
Total Costs After Adjustments		221,737	0	221,737
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$221,737		<hr/> <hr/> \$221,737

**Jefferson County, Colorado
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:6 Finance & IT - GF

Department	First Incoming	Second Incoming	Finance & IT Supervision
1 Courts & Admin Building (CAB)	\$1,123	\$0	\$1,123
Subtotal - Building Interest and Deprec	1,123	0	1,123
3 County Manager	206	38	244
Subtotal - County Manager - GF	206	38	244
4 Internal Customer Service	92	14	106
Subtotal - Public Information Office - G	92	14	106
5 Billable Legal Fees	15,021	1,807	16,829
Subtotal - County Atty Admin - GF	15,021	1,807	16,829
7 Accounts Payable	0	203	203
7 General Accounting	0	2,562	2,562
7 Payroll	0	98	98
7 Audit	0	259	259
Subtotal - Accounting - GF	0	3,122	3,122
8 Budget Analysis	0	175	175
8 Budget Issues	0	102	102
Subtotal - Budget - GF	0	276	276
9 General HR	0	218	218
9 Training	0	1,656	1,656
9 Compensation Program	0	23	23
Subtotal - Human Resources - GF	0	1,897	1,897
10 Purchasing Card Rebate	0	(4)	(4)
10 Countywide Programs	0	32	32
Subtotal - Purchasing - GF	0	28	28
13 Board of County Commissioners	0	183	183
13 County Commissioner's Other	0	351	351
Subtotal - Board of County Comm - GF	0	535	535
14 Banking	0	132	132

**Jefferson County, Colorado
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:6 Finance & IT - GF

Department	First Incoming	Second Incoming	Finance & IT Supervision
14 Investments - General Fund	\$0	\$63	\$63
Subtotal - Treasurer - GF	0	196	196
15 Non-Divisional	0	51	51
15 Cash Audit	0	3	3
Subtotal - Non-Departmental - GF	0	54	54
17 Fac - Courts & Admin Bldg	0	1,994	1,994
Subtotal - Facilities & Const Mgmt - GF	0	1,994	1,994
18 ECM	0	338	338
18 ERP	0	1,484	1,484
18 EMail	0	103	103
18 Network & Telecomm & IVR	0	1,303	1,303
18 GIS	0	485	485
18 File/Print Servers	0	7	7
18 Enterprise Web Apps	0	252	252
18 Customer Service	0	586	586
18 Record Management	0	28	28
18 Record Storage	0	4,945	4,945
18 Time & Labor Management	0	42	42
18 Security Services	0	124	124
Subtotal - IT Services - GF	0	9,699	9,699
20 Clerk to the Board	0	1,167	1,167
Subtotal - C&R Clerk to the Board - GF	0	1,167	1,167
Total Incoming	16,443	20,828	37,271
C. Total Allocated		\$259,008	\$259,008
			100.00%

Jefferson County, Colorado
Full Cost Allocation Plan

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Finance & IT Supervision Allocations

Dept:6 Finance & IT - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 Accounting - GF	19.90	19.53%	\$46,514	\$0	\$46,514	\$4,068	\$50,582
8 Budget - GF	6.00	5.89%	14,024	0	14,024	1,226	15,251
10 Purchasing - GF	8.00	7.85%	18,699	0	18,699	1,635	20,334
18 IT Services - GF	65.00	63.79%	151,930	0	151,930	13,286	165,216
43 Insurance Fund	3.00	2.94%	7,012	0	7,012	613	7,625
Subtotal	101.90	100.00%	238,180	0	238,180	20,828	259,008
Direct Bills					0		0
Total					\$238,180		\$259,008

Basis Units: Benefit Eligible FTE's for divisions supervised
Source:

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
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Dept:6 Finance & IT - GF

Allocation Summary

Department	Finance & IT Supervision	Total
7 Accounting - GF	\$50,582	\$50,582
8 Budget - GF	15,251	15,251
10 Purchasing - GF	20,334	20,334
18 IT Services - GF	165,216	165,216
43 Insurance Fund	7,625	7,625
Total	\$259,008	\$259,008

ACCOUNTING

Nature and Extent of Service

The Accounting division is responsible for processing, compiling, analyzing and interpreting the county's accounting records and financial data. The Accounting Director also provides administrative and managerial support to Purchasing. Indirect costs for these functions will be allocated to the receiving department/division's budgets. The Accounting Division includes the following **functions**:

- **Accounts Receivable (AR)**: This function includes invoicing external customers, sending out statements, applying cash receipts to open invoices and processing various monthly and year end reports. Costs associated with this function are allocated based on the number of accounts receivable transactions per department/division excluding the Sheriff's Office who process their own AR.
- **Accounts Payable (AP)**: This function pays the county's bills. This includes entering vouchers (open face, purchase orders and contracts), processing the weekly check run (including wire payments), processing special check runs as needed, maintaining vendor address book records, scanning vouchers and invoices into the Electronic Content Management system (Livelink), maintaining and reporting 1099 information and assisting vendors with their inquiries. Costs associated with this function are allocated based on the number of accounts payable transactions per department/division with Treasurer charged at 10%; Library, Public Health, Sheriff, Fairgrounds, Workforce Development, Head Start, Community Development, Open Space, District Attorney and Planning & Zoning charged at 25%; Boettcher Mansion charged at 50%, Road & Bridge and Social Services charged at 75%; to account for in-house accounts payable services.

ACCOUNTING

Nature and Extent of Service

- **General Accounting:** This function includes a variety of different tasks as follows:
 - *Reporting and Analysis:* Accounting is responsible for several annual reports such as the Comprehensive Annual Financial Report (CAFR), Single Audit Report and Cost Allocation Plans. Other annual reports include U.S. Census report, Colorado State University annual report and Conservation Trust Fund annual report. The Treasurer's report is required by statute and published twice a year. Several quarterly reports are prepared including financial reports, federal grant reports and sales tax reports. Some monthly reports are prepared as well.
 - *Monthly, Quarterly and Year End Processes:* Those processes include preparing journal entries, reconciliations and specific year end functions such as the encumbrance rollover and audit preparation.
 - *Debt Management:* This function includes semi-annual long term debt principal and interest payments, arbitrage compliance and draws of bond proceeds.
 - *Cash Receipts (CR):* Miscellaneous cash receipts are processed in addition to accounts receivable invoices.
 - *Other Miscellaneous Tasks:* Other tasks include sales tax administration, general assistance to internal customers, general ledger inquiries, reporting, financial system assistance, scanning, documenting and open records requests.Costs associated with this function are allocated based on the number of Journal Entry (JE) transactions per department/division.
- **Payroll:** This function pays the county's employees. This includes processing the bi-weekly payroll and interim payrolls as needed, processing W-2's annually, preparing quarterly state and federal reports, processing wire payments and answering employee inquiries. Costs are allocated based on the number of W-2's per department/division.

ACCOUNTING

Nature and Extent of Service

- **Capital Assets:** This function safeguards the county's inventory of capital assets. This includes conducting physical inventories, disposing of surplus assets and adding/disposing of assets in the financial system. Costs are allocated based on the number of land, building and equipment assets maintained by each department/division.
- **Audit:** This function captures the cost of the external audit, less the federal grant and single department audit portions below. Costs associated with this function are allocated out to all county department/divisions based on the total number of accounting transactions (AR, AP, JE and CR) per department/division. Cash Receipt transactions are allocated with Treasurer, Open Space, Clerk & Recorder, Public Health, Boettcher Mansion, Community Development, Head Start, Social Services, CSU Extension, Fairgrounds, Sheriff's Office, Library, Public Trustee, Transportation & Engineering charged at 0%; Assessor and Justice Services charged at 10%; Airport charged at 15%; and District Attorney charged at 50% to account for in-house processing of cash receipts.
- **A-133 Federal Compliance Audit:** This function captures the additional cost of the external audit relating to our federal grant awards. The cost is allocated only to those areas receiving federal grant revenues. Costs are allocated based on the Schedule of Expenditures of Federal Awards (SEFA).
- **Purchasing Supervision:** Costs associated with administrative and managerial support provided to Purchasing are allocated 100% to Purchasing.

Jefferson County, Colorado
Full Cost Allocation Plan

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A. Department Costs

Dept:7 Accounting - GF

Description		Amount	General Admin	Accounts Receivable	Accounts Payable	General Accounting	Payroll	Capital Assets	Audit	A-133 Fed. Compliance Audit
Personnel Costs										
Salaries	S1	1,116,914	77,402	29,151	250,747	453,579	236,339	55,287	0	0
<i>Salary % Split</i>			<i>6.93%</i>	<i>2.61%</i>	<i>22.45%</i>	<i>40.61%</i>	<i>21.16%</i>	<i>4.95%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	342,084	23,706	8,928	76,798	138,920	72,385	16,933	0	0
Subtotal - Personnel Costs		1,458,998	101,109	38,080	327,545	592,499	308,724	72,220	0	0
Services & Supplies Cost										
4261 General Supplies	S	25,448	1,764	664	5,713	10,334	5,385	1,260	0	0
4264 Books & Periodicals	S	1,000	69	26	225	406	212	50	0	0
4269 Equipment	S	2,554	177	67	573	1,037	540	126	0	0
43300 Prof & Tech Services	P	277,604	17,919	0	0	0	0	0	205,285	54,400
4341 Utilities	S	4,572	317	119	1,026	1,857	967	226	0	0
4343 Repairs & Maint	S	3,830	265	100	860	1,555	810	190	0	0
4344 Rent & Lease	S	4,980	345	130	1,118	2,022	1,054	247	0	0
4351 Misc Serv & Chrgs	S	7,397	513	193	1,661	3,004	1,565	366	0	0
4354 Adv & Pub	S	18,474	1,280	482	4,147	7,502	3,909	914	0	0
4356 Dues-Mtgs-Train	S	10,263	711	268	2,304	4,168	2,172	508	0	0
4358 Travel-Freight-Deliv	S	14	1	0	3	6	3	1	0	0
4331 Consulting Services	S	0	0	0	0	0	0	0	0	0
45 Land & Capital	D	0	0	0	0	0	0	0	0	0
46 Intergovernmental	D	0	0	0	0	0	0	0	0	0
47 Interdepartmental	D	0	0	0	0	0	0	0	0	0
4759 Indirect Costs	D	108,343	0	0	0	0	0	0	0	0
4757 IT Charges	D	70,415	0	0	0	0	0	0	0	0
4757 IT Tech Repl	S	5,485	380	143	1,231	2,227	1,161	272	0	0
4757 Fleet Charges	P	5,413	0	0	0	0	0	5,413	0	0
4757 Facility Charges	D	77,069	0	0	0	0	0	0	0	0
47 Insurance Tr's	S	2,189	152	57	491	889	463	108	0	0
Subtotal - Services & Supplies		625,050	23,893	2,250	19,353	35,008	18,241	9,680	205,285	54,400
Department Cost Total		2,084,048	125,002	40,330	346,898	627,507	326,965	81,901	205,285	54,400
Adjustments to Cost										
45 Land & Capital	D	0	0	0	0	0	0	0	0	0

Jefferson County, Colorado
Full Cost Allocation Plan

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A. Department Costs

Dept:7 Accounting - GF

Description	Amount	General Admin	Accounts Receivable	Accounts Payable	General Accounting	Payroll	Capital Assets	Audit	A-133 Fed. Compliance Audit	
46 Intergovernmental	D	0	0	0	0	0	0	0	0	
47 Interdepartmental	D	0	0	0	0	0	0	0	0	
4759 Indirect Costs	D	(108,343)	0	0	0	0	0	0	0	
4757 IT Charges	D	(70,415)	0	0	0	0	0	0	0	
4757 Facility Charges	D	(77,069)	0	0	0	0	0	0	0	
Subtotal - Adjustments		(255,827)	0	0	0	0	0	0	0	
Total Costs After Adjustments		1,828,221	125,002	40,330	346,898	627,507	326,965	81,901	205,285	54,400
General Admin Distribution			(125,002)	3,505	30,152	54,543	28,420	6,648	0	0
Grand Total		\$1,828,221		\$43,835	\$377,051	\$682,050	\$355,385	\$88,549	\$205,285	\$54,400

Jefferson County, Colorado
Full Cost Allocation Plan

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6/14/2016

A. Department Costs

Dept:7 Accounting - GF

Description	Amount	Purchasing Supervision
<hr/>		
Personnel Costs		
Salaries	1,116,914	14,408
<i>Salary % Split</i>		<i>1.29%</i>
Benefits	342,084	4,413
Subtotal - Personnel Costs	1,458,998	18,821
Services & Supplies Cost		
4261 General Supplies	25,448	328
4264 Books & Periodicals	1,000	13
4269 Equipment	2,554	33
43300 Prof & Tech Services	277,604	0
4341 Utilities	4,572	59
4343 Repairs & Maint	3,830	49
4344 Rent & Lease	4,980	64
4351 Misc Serv & Chrgs	7,397	95
4354 Adv & Pub	18,474	238
4356 Dues-Mtgs-Train	10,263	132
4358 Travel-Freight-Deliv	14	0
4331 Consulting Services	0	0
45 Land & Capital	0	0
46 Intergovernmental	0	0
47 Interdepartmental	0	0
4759 Indirect Costs	108,343	0
4757 IT Charges	70,415	0
4757 IT Tech Repl	5,485	71
4757 Fleet Charges	5,413	0
4757 Facility Charges	77,069	0
47 Insurance Tr's	2,189	28
Subtotal - Services & Supplies	625,050	1,112
Department Cost Total	2,084,048	19,933
Adjustments to Cost		
45 Land & Capital	0	0

Jefferson County, Colorado
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A. Department Costs

Dept:7 Accounting - GF

Description		Amount	Purchasing Supervision
46 Intergovernmental	D	0	0
47 Interdepartmental	D	0	0
4759 Indirect Costs	D	(108,343)	0
4757 IT Charges	D	(70,415)	0
4757 Facility Charges	D	(77,069)	0
Subtotal - Adjustments		(255,827)	0
Total Costs After Adjustments		1,828,221	19,933
General Admin Distribution			1,733
Grand Total		<u>\$1,828,221</u>	<u>\$21,666</u>

Jefferson County, Colorado
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B. Incoming Costs - (Default Spread Salary%)

Dept:7 Accounting - GF

Department	First Incoming	Second Incoming	Accounts Receivable	Accounts Payable	General Accounting	Payroll	Capital Assets	Audit	A-133 Fed. Compliance Audit	Purchasing Supervision
1 Courts & Admin Building (CAB)	\$36,316	\$0	\$1,018	\$8,760	\$15,846	\$8,257	\$1,932	\$0	\$0	\$503
1 Laramie Building	2,056	0	58	496	897	467	109	0	0	28
1 Central Shops Building	780	0	22	188	340	177	41	0	0	11
Subtotal - Building Interest and Deprec	39,152	0	1,098	9,444	17,084	8,902	2,082	0	0	543
2 Equipment Depreciation	1,408	0	39	340	614	320	75	0	0	20
Subtotal - Equipment Depreciation	1,408	0	39	340	614	320	75	0	0	20
3 County Manager	4,107	753	136	1,172	2,121	1,105	258	0	0	67
Subtotal - County Manager - GF	4,107	753	136	1,172	2,121	1,105	258	0	0	67
4 Internal Customer Service	1,828	288	59	510	923	481	113	0	0	29
Subtotal - Public Information Office - G	1,828	288	59	510	923	481	113	0	0	29
5 Billable Legal Fees	19,007	2,287	597	5,136	9,291	4,841	1,133	0	0	295
5 Litigation Costs	1,259	132	39	335	607	316	74	0	0	19
Subtotal - County Atty Admin - GF	20,265	2,419	636	5,472	9,898	5,157	1,206	0	0	314
6 Finance & IT Supervision	46,514	4,068	1,418	12,201	22,071	11,500	2,690	0	0	701
Subtotal - Finance & IT - GF	46,514	4,068	1,418	12,201	22,071	11,500	2,690	0	0	701
7 Accounts Payable	0	2,215	62	534	966	503	118	0	0	31
7 General Accounting	0	5,954	167	1,436	2,598	1,354	317	0	0	83
7 Payroll	0	1,956	55	472	853	445	104	0	0	27
7 Capital Assets	0	162	5	39	71	37	9	0	0	2
7 Audit	0	911	26	220	398	207	48	0	0	13
Subtotal - Accounting - GF	0	11,198	314	2,701	4,886	2,546	596	0	0	155
8 Budget Analysis	0	1,436	40	346	627	327	76	0	0	20
8 Budget Issues	0	2,023	57	488	883	460	108	0	0	28
Subtotal - Budget - GF	0	3,459	97	834	1,509	786	184	0	0	48
9 Recruitment	0	1,729	48	417	755	393	92	0	0	24
9 General HR	0	4,348	122	1,049	1,897	988	231	0	0	60
9 Terminations	0	392	11	95	171	89	21	0	0	5

Jefferson County, Colorado
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B. Incoming Costs - (Default Spread Salary%)

Dept:7 Accounting - GF

Department	First Incoming	Second Incoming	Accounts Receivable	Accounts Payable	General Accounting	Payroll	Capital Assets	Audit	A-133 Fed. Compliance Audit	Purchasing Supervision
9 Training	\$0	\$5,159	\$145	\$1,245	\$2,251	\$1,173	\$274	\$0	\$0	\$72
9 Background Checks	0	29	1	7	13	7	2	0	0	0
9 Compensation Program	0	457	13	110	199	104	24	0	0	6
Subtotal - Human Resources - GF	0	12,114	340	2,922	5,286	2,754	644	0	0	168
10 Purchase Orders	0	530	15	128	231	120	28	0	0	7
10 Contract Amendments & Renewals	0	2,834	79	683	1,236	644	151	0	0	39
10 Formal Bids/RFP's/PQ's	0	3,592	101	866	1,567	817	191	0	0	50
10 Purchasing Card Rebate	0	(370)	(10)	(89)	(161)	(84)	(20)	0	0	(5)
10 Countywide Programs	0	631	18	152	275	143	34	0	0	9
Subtotal - Purchasing - GF	0	7,216	202	1,741	3,149	1,641	384	0	0	100
13 Board of County Commissioners	0	3,651	102	881	1,593	830	194	0	0	51
13 County Commissioner's Other	0	2,888	81	697	1,260	657	154	0	0	40
Subtotal - Board of County Comm - GF	0	6,539	183	1,577	2,853	1,487	348	0	0	91
14 Banking	0	1,086	30	262	474	247	58	0	0	15
14 Investments - General Fund	0	521	15	126	227	118	28	0	0	7
Subtotal - Treasurer - GF	0	1,607	45	388	701	365	85	0	0	22
15 Non-Divisional	0	1,018	29	246	444	231	54	0	0	14
15 Cash Audit	0	11	0	3	5	3	1	0	0	0
Subtotal - Non-Departmental - GF	0	1,030	29	248	449	234	55	0	0	14
17 Fac - Courts & Admin Bldg	0	64,494	1,809	15,557	28,141	14,663	3,430	0	0	894
17 Fac - Laramie Bldg	0	844	24	204	368	192	45	0	0	12
17 Fac - Central Shop Bldg	0	1,035	29	250	452	235	55	0	0	14
Subtotal - Facilities & Const Mgmt - GF	0	66,373	1,861	16,010	28,961	15,090	3,530	0	0	920
18 Organization Specific Services	0	36,023	1,010	8,689	15,718	8,190	1,916	0	0	499
18 ECM	0	6,727	189	1,623	2,935	1,529	358	0	0	93
18 ERP	0	12,197	342	2,942	5,322	2,773	649	0	0	169
18 EMail	0	2,057	58	496	898	468	109	0	0	29
18 Network & Telecomm & IVR	0	25,936	727	6,256	11,317	5,897	1,379	0	0	359
18 GIS	0	9,661	271	2,330	4,216	2,197	514	0	0	134

Jefferson County, Colorado
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B. Incoming Costs - (Default Spread Salary%)

Dept:7 Accounting - GF

Department	First Incoming	Second Incoming	Accounts Receivable	Accounts Payable	General Accounting	Payroll	Capital Assets	Audit	A-133 Fed. Compliance Audit	Purchasing Supervision
18 AV	\$0	\$1,047	\$29	\$253	\$457	\$238	\$56	\$0	\$0	\$15
18 File/Print Servers	0	131	4	32	57	30	7	0	0	2
18 Enterprise Web Apps	0	5,025	141	1,212	2,192	1,142	267	0	0	70
18 Customer Service	0	11,667	327	2,814	5,091	2,652	620	0	0	162
18 Record Retrieval	0	299	8	72	130	68	16	0	0	4
18 Record Management	0	562	16	136	245	128	30	0	0	8
18 Record Storage	0	8,946	251	2,158	3,903	2,034	476	0	0	124
18 Time & Labor Management	0	823	23	199	359	187	44	0	0	11
18 Security Services	0	2,462	69	594	1,074	560	131	0	0	34
Subtotal - IT Services - GF	0	123,562	3,465	29,805	53,915	28,093	6,572	0	0	1,713
20 Clerk to the Board	0	15,323	430	3,696	6,686	3,484	815	0	0	212
Subtotal - C&R Clerk to the Board - GF	0	15,323	430	3,696	6,686	3,484	815	0	0	212
Total Incoming	113,275	255,949	10,354	89,063	161,106	83,945	19,637	0	0	5,118
C. Total Allocated		\$2,197,445	\$54,190	\$466,113	\$843,157	\$439,330	\$108,186	\$205,285	\$54,400	\$26,783
			2.47%	21.21%	38.37%	19.99%	4.92%	9.34%	2.48%	1.22%

Jefferson County, Colorado
Full Cost Allocation Plan

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Accounts Receivable Allocations

Dept:7 Accounting - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 Human Resources - GF	11	0.29%	\$135	\$0	\$135	\$21	\$155
15 Non-Departmental - GF	52	1.36%	637	0	637	97	734
16 Transportation & Engineering - GF	6	0.16%	74	0	74	11	85
17 Facilities & Const Mgmt - GF	66	1.72%	809	0	809	123	932
18 IT Services - GF	42	1.09%	515	0	515	79	593
21 C&R Elections - GF	13	0.34%	159	0	159	24	184
24 Assessor - GF	1	0.03%	12	0	12	2	14
26 Coroner - GF	42	1.09%	515	0	515	79	593
28 District Attorney Admin - GF	71	1.85%	870	0	870	133	1,003
54 South Traffic Impact	2	0.05%	25	0	25	4	28
55 North Traffic Impact	1	0.03%	12	0	12	2	14
59 Workforce Development Fund	1	0.03%	12	0	12	2	14
60 Head Start Fund	9	0.23%	110	0	110	17	127
61 Capital Expenditures Fund	11	0.29%	135	0	135	21	155
63 Fleet Services Fund	132	3.44%	1,617	0	1,617	247	1,864
70 Airport Fund	3,376	87.99%	41,364	0	41,364	6,315	47,679
75 SE Sales Tax-Capital Fund	1	0.03%	12	0	12	2	14
Subtotal	3,837	100.00%	47,012	0	47,012	7,178	54,190
Direct Bills					0		0
Total					\$47,012		\$54,190

Basis Units: Number of AR Tr's w/SO excluded
Source:

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
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Accounts Payable Allocations

Dept:7 Accounting - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	59.00	0.27%	\$1,089	\$0	\$1,089	\$0	\$1,089
4 Public Information Office - GF	51.00	0.23%	941	0	941	0	941
5 County Atty Admin - GF	656.00	2.99%	12,106	0	12,106	0	12,106
6 Finance & IT - GF	11.00	0.05%	203	0	203	0	203
7 Accounting - GF	120.00	0.55%	2,215	0	2,215	0	2,215
8 Budget - GF	42.00	0.19%	775	0	775	123	898
9 Human Resources - GF	154.00	0.70%	2,842	0	2,842	452	3,294
10 Purchasing - GF	23.00	0.10%	424	0	424	68	492
11 Development & Trans - GF	20.00	0.09%	369	0	369	59	428
12 Building Safety - GF	73.00	0.33%	1,347	0	1,347	214	1,562
13 Board of County Comm - GF	70.00	0.32%	1,292	0	1,292	206	1,497
14 Treasurer - GF	18.60	0.08%	343	0	343	55	398
15 Non-Departmental - GF	307.00	1.40%	5,665	0	5,665	902	6,567
16 Transportation & Engineering - GF	251.00	1.15%	4,632	0	4,632	737	5,369
17 Facilities & Const Mgmt - GF	1,825.00	8.33%	33,679	0	33,679	5,361	39,040
18 IT Services - GF	339.00	1.55%	6,256	0	6,256	996	7,252
19 C&R Administration - GF	114.00	0.52%	2,104	0	2,104	335	2,439
20 C&R Clerk to the Board - GF	39.00	0.18%	720	0	720	115	834
21 C&R Elections - GF	179.00	0.82%	3,303	0	3,303	526	3,829
22 C&R Motor Vehicle - GF	187.00	0.85%	3,451	0	3,451	549	4,000
23 C&R Recording - GF	1.00	0.00%	18	0	18	3	21
24 Assessor - GF	129.00	0.59%	2,381	0	2,381	379	2,760
25 CSU Extension - GF	205.00	0.94%	3,783	0	3,783	602	4,385
26 Coroner - GF	263.00	1.20%	4,853	0	4,853	773	5,626
27 County Attorney BOE - GF	83.00	0.38%	1,532	0	1,532	244	1,776
28 District Attorney Admin - GF	311.50	1.42%	5,748	0	5,748	915	6,664
30 Emergency Management - GF	16.25	0.07%	300	0	300	48	348
31 Fairgrounds - GF	37.75	0.17%	697	0	697	111	808
32 Intergovernmental Projects - GF	25.00	0.11%	461	0	461	73	535
33 Justice Services - GF	471.00	2.15%	8,692	0	8,692	1,384	10,076
34 Planning & Zoning - GF	61.25	0.28%	1,130	0	1,130	180	1,310
36 JCSO Detentions - GF	112.00	0.51%	2,067	0	2,067	329	2,396
37 JCSO Law Enforcement - GF	10.25	0.05%	189	0	189	30	219
38 JCSO Executive - GF	34.25	0.16%	632	0	632	101	733
39 JCSO Support Services - GF	288.00	1.31%	5,315	0	5,315	846	6,161
41 Historical Commission - GF	8.00	0.04%	148	0	148	24	171
42 Clerk Electronic Filing Fund	1.00	0.00%	18	0	18	3	21
43 Insurance Fund	76.00	0.35%	1,403	0	1,403	223	1,626
44 Worker's Compensation Fund	81.00	0.37%	1,495	0	1,495	238	1,733
45 Open Space Fund	406.25	1.85%	7,497	0	7,497	1,193	8,690
46 Open Space Cities Share Fund	27.00	0.12%	498	0	498	79	578
47 Open Space Debt Svc 09 Fund	0.50	0.00%	9	0	9	1	11

Jefferson County, Colorado
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Accounts Payable Allocations

Dept:7 Accounting - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Open Space Debt Svc 10 Fund	0.50	0.00%	\$9	\$0	\$9	\$1	\$11
50 Open Space Debt Svc 13 Fund	0.50	0.00%	9	0	9	1	11
51 Conservation Trust Fund	18.00	0.08%	332	0	332	53	385
52 Boettcher Mansion Fund	75.00	0.34%	1,384	0	1,384	220	1,604
53 Developmentally Disabled Fund	12.00	0.05%	221	0	221	35	257
54 South Traffic Impact	29.00	0.13%	535	0	535	85	620
55 North Traffic Impact	49.00	0.22%	904	0	904	144	1,048
56 Evergreen/Conifer Traf Imp Fund	13.00	0.06%	240	0	240	38	278
57 Road & Bridge Fund	2,688.00	12.27%	49,605	0	49,605	7,897	57,502
58 Social Services Fund	3,438.75	15.69%	63,459	0	63,459	10,102	73,562
59 Workforce Development Fund	359.50	1.64%	6,634	0	6,634	1,056	7,690
60 Head Start Fund	272.50	1.24%	5,029	0	5,029	801	5,829
61 Capital Expenditures Fund	164.00	0.75%	3,026	0	3,026	482	3,508
63 Fleet Services Fund	3,316.00	15.13%	61,194	0	61,194	9,742	70,936
64 Library Fund	1,680.25	7.67%	31,008	0	31,008	4,936	35,944
65 Benefit Plan Fund	264.00	1.20%	4,872	0	4,872	776	5,647
66 Patrol Fund	336.75	1.54%	6,214	0	6,214	989	7,204
67 Inmate Welfare Fund	22.00	0.10%	406	0	406	65	471
69 Public Health Fund	894.75	4.08%	16,512	0	16,512	2,629	19,140
70 Airport Fund	882.00	4.03%	16,277	0	16,277	2,591	18,868
71 Wildland Fire Fund	1.00	0.00%	18	0	18	3	21
74 SE Sales Tax-Debt Fund	3.00	0.01%	55	0	55	9	64
75 SE Sales Tax-Capital Fund	90.00	0.41%	1,661	0	1,661	264	1,925
76 Solid Waste Emergency Fund	37.00	0.17%	683	0	683	109	792
77 Solid Waste Management Fund	33.00	0.15%	609	0	609	97	706
78 Community Development Fund	46.25	0.21%	854	0	854	136	989
Subtotal	21,912.35	100.00%	404,375	0	404,375	61,739	466,113
Direct Bills					0		0
Total					\$404,375		\$466,113

Basis Units: Number of AP Transactions with multiple div's charged at various percentages
Source:

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
6/14/2016

General Accounting Allocations

Dept:7 Accounting - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	117	0.60%	\$4,409	\$0	\$4,409	\$0	\$4,409
4 Public Information Office - GF	84	0.43%	3,165	0	3,165	0	3,165
5 County Atty Admin - GF	207	1.07%	7,801	0	7,801	0	7,801
6 Finance & IT - GF	68	0.35%	2,562	0	2,562	0	2,562
7 Accounting - GF	158	0.81%	5,954	0	5,954	0	5,954
8 Budget - GF	113	0.58%	4,258	0	4,258	672	4,930
9 Human Resources - GF	191	0.98%	7,198	0	7,198	1,136	8,334
10 Purchasing - GF	108	0.56%	4,070	0	4,070	642	4,712
11 Development & Trans - GF	82	0.42%	3,090	0	3,090	488	3,578
12 Building Safety - GF	174	0.90%	6,557	0	6,557	1,035	7,592
13 Board of County Comm - GF	145	0.75%	5,464	0	5,464	862	6,327
14 Treasurer - GF	130	0.67%	4,899	0	4,899	773	5,672
15 Non-Departmental - GF	349	1.80%	13,152	0	13,152	2,076	15,227
16 Transportation & Engineering - GF	573	2.95%	21,593	0	21,593	3,408	25,001
17 Facilities & Const Mgmt - GF	1,263	6.51%	47,594	0	47,594	7,512	55,106
18 IT Services - GF	573	2.95%	21,593	0	21,593	3,408	25,001
19 C&R Administration - GF	147	0.76%	5,539	0	5,539	874	6,414
20 C&R Clerk to the Board - GF	85	0.44%	3,203	0	3,203	506	3,709
21 C&R Elections - GF	197	1.01%	7,424	0	7,424	1,172	8,595
22 C&R Motor Vehicle - GF	172	0.89%	6,482	0	6,482	1,023	7,505
23 C&R Recording - GF	126	0.65%	4,748	0	4,748	749	5,498
24 Assessor - GF	173	0.89%	6,519	0	6,519	1,029	7,548
25 CSU Extension - GF	191	0.98%	7,198	0	7,198	1,136	8,334
26 Coroner - GF	139	0.72%	5,238	0	5,238	827	6,065
27 County Attorney BOE - GF	80	0.41%	3,015	0	3,015	476	3,491
28 District Attorney Admin - GF	276	1.42%	10,401	0	10,401	1,642	12,042
29 District Atty Dom Violence - GF	2	0.01%	75	0	75	12	87
30 Emergency Management - GF	66	0.34%	2,487	0	2,487	393	2,880
31 Fairgrounds - GF	320	1.65%	12,059	0	12,059	1,903	13,962
32 Intergovernmental Projects - GF	52	0.27%	1,960	0	1,960	309	2,269
33 Justice Services - GF	804	4.14%	30,298	0	30,298	4,782	35,080
34 Planning & Zoning - GF	217	1.12%	8,177	0	8,177	1,291	9,468
35 Public Trustee	266	1.37%	10,024	0	10,024	1,582	11,606
36 JCSO Detentions - GF	208	1.07%	7,838	0	7,838	1,237	9,075
37 JCSO Law Enforcement - GF	153	0.79%	5,766	0	5,766	910	6,676
38 JCSO Executive - GF	26	0.13%	980	0	980	155	1,134
39 JCSO Support Services - GF	570	2.94%	21,480	0	21,480	3,390	24,870
40 Surveyor - GF	29	0.15%	1,093	0	1,093	172	1,265
41 Historical Commission - GF	11	0.06%	415	0	415	65	480
43 Insurance Fund	405	2.09%	15,262	0	15,262	2,409	17,671
44 Worker's Compensation Fund	95	0.49%	3,580	0	3,580	565	4,145
45 Open Space Fund	1,106	5.70%	41,678	0	41,678	6,578	48,256

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General Accounting Allocations

Dept:7 Accounting - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 Open Space Cities Share Fund	116	0.60%	\$4,371	\$0	\$4,371	\$690	\$5,061
47 Open Space Debt Svc 09 Fund	24	0.12%	904	0	904	143	1,047
48 Open Space Debt Svc 10 Fund	24	0.12%	904	0	904	143	1,047
50 Open Space Debt Svc 13 Fund	24	0.12%	904	0	904	143	1,047
51 Conservation Trust Fund	47	0.24%	1,771	0	1,771	280	2,051
52 Boettcher Mansion Fund	280	1.44%	10,551	0	10,551	1,665	12,217
53 Developmentally Disabled Fund	30	0.15%	1,131	0	1,131	178	1,309
54 South Traffic Impact	75	0.39%	2,826	0	2,826	446	3,272
55 North Traffic Impact	59	0.30%	2,223	0	2,223	351	2,574
56 Evergreen/Conifer Traf Imp Fund	47	0.24%	1,771	0	1,771	280	2,051
57 Road & Bridge Fund	1,181	6.08%	44,504	0	44,504	7,024	51,529
58 Social Services Fund	1,909	9.83%	71,938	0	71,938	11,354	83,292
59 Workforce Development Fund	312	1.61%	11,757	0	11,757	1,856	13,613
60 Head Start Fund	259	1.33%	9,760	0	9,760	1,540	11,301
61 Capital Expenditures Fund	404	2.08%	15,224	0	15,224	2,403	17,627
62 Contingent Fund	28	0.14%	1,055	0	1,055	167	1,222
63 Fleet Services Fund	384	1.98%	14,471	0	14,471	2,284	16,754
64 Library Fund	878	4.52%	33,086	0	33,086	5,222	38,308
65 Benefit Plan Fund	201	1.04%	7,574	0	7,574	1,195	8,770
66 Patrol Fund	650	3.35%	24,494	0	24,494	3,866	28,360
67 Inmate Welfare Fund	186	0.96%	7,009	0	7,009	1,106	8,115
68 Forfeiture Fund	5	0.03%	188	0	188	30	218
69 Public Health Fund	798	4.11%	30,072	0	30,072	4,746	34,818
70 Airport Fund	640	3.30%	24,118	0	24,118	3,807	27,924
71 Wildland Fire Fund	48	0.25%	1,809	0	1,809	285	2,094
73 Meadow Ranch Pub Impr Fund	6	0.03%	226	0	226	36	262
74 SE Sales Tax-Debt Fund	36	0.19%	1,357	0	1,357	214	1,571
75 SE Sales Tax-Capital Fund	145	0.75%	5,464	0	5,464	862	6,327
76 Solid Waste Emergency Fund	107	0.55%	4,032	0	4,032	636	4,669
77 Solid Waste Management Fund	47	0.24%	1,771	0	1,771	280	2,051
78 Community Development Fund	210	1.08%	7,914	0	7,914	1,249	9,163
Subtotal	19,411	100.00%	731,477	0	731,477	111,680	843,157
Direct Bills					0		0
Total					\$731,477		\$843,157

Basis Units: Number of JE Transactions
Source:

Jefferson County, Colorado
Full Cost Allocation Plan

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Payroll Allocations

Dept:7 Accounting - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	7	0.18%	\$684	\$0	\$684	\$0	\$684
4 Public Information Office - GF	4	0.10%	391	0	391	0	391
5 County Atty Admin - GF	49	1.26%	4,791	0	4,791	0	4,791
6 Finance & IT - GF	1	0.03%	98	0	98	0	98
7 Accounting - GF	20	0.51%	1,956	0	1,956	0	1,956
8 Budget - GF	10	0.26%	978	0	978	152	1,130
9 Human Resources - GF	24	0.62%	2,347	0	2,347	366	2,713
10 Purchasing - GF	9	0.23%	880	0	880	137	1,017
11 Development & Trans - GF	2	0.05%	196	0	196	30	226
12 Building Safety - GF	34	0.87%	3,324	0	3,324	518	3,843
13 Board of County Comm - GF	8	0.21%	782	0	782	122	904
14 Treasurer - GF	15	0.38%	1,467	0	1,467	229	1,695
16 Transportation & Engineering - GF	47	1.21%	4,596	0	4,596	717	5,312
17 Facilities & Const Mgmt - GF	71	1.82%	6,942	0	6,942	1,082	8,025
18 IT Services - GF	77	1.98%	7,529	0	7,529	1,174	8,703
19 C&R Administration - GF	12	0.31%	1,173	0	1,173	183	1,356
20 C&R Clerk to the Board - GF	3	0.08%	293	0	293	46	339
21 C&R Elections - GF	17	0.44%	1,662	0	1,662	259	1,921
22 C&R Motor Vehicle - GF	85	2.18%	8,311	0	8,311	1,296	9,607
23 C&R Recording - GF	17	0.44%	1,662	0	1,662	259	1,921
24 Assessor - GF	66	1.69%	6,453	0	6,453	1,006	7,460
25 CSU Extension - GF	14	0.36%	1,369	0	1,369	213	1,582
26 Coroner - GF	16	0.41%	1,564	0	1,564	244	1,808
27 County Attorney BOE - GF	2	0.05%	196	0	196	30	226
28 District Attorney Admin - GF	225	5.77%	22,000	0	22,000	3,430	25,430
30 Emergency Management - GF	3	0.08%	293	0	293	46	339
31 Fairgrounds - GF	14	0.36%	1,369	0	1,369	213	1,582
33 Justice Services - GF	48	1.23%	4,693	0	4,693	732	5,425
34 Planning & Zoning - GF	50	1.28%	4,889	0	4,889	762	5,651
35 Public Trustee	6	0.15%	587	0	587	91	678
36 JCSO Detentions - GF	428	10.98%	41,849	0	41,849	6,525	48,374
37 JCSO Law Enforcement - GF	15	0.38%	1,467	0	1,467	229	1,695
38 JCSO Executive - GF	50	1.28%	4,889	0	4,889	762	5,651
39 JCSO Support Services - GF	126	3.23%	12,320	0	12,320	1,921	14,241
40 Surveyor - GF	2	0.05%	196	0	196	30	226
43 Insurance Fund	5	0.13%	489	0	489	76	565
45 Open Space Fund	255	6.54%	24,933	0	24,933	3,888	28,821
52 Boettcher Mansion Fund	16	0.41%	1,564	0	1,564	244	1,808
57 Road & Bridge Fund	227	5.82%	22,196	0	22,196	3,461	25,656
58 Social Services Fund	669	17.16%	65,413	0	65,413	10,199	75,613
59 Workforce Development Fund	75	1.92%	7,333	0	7,333	1,143	8,477
60 Head Start Fund	89	2.28%	8,702	0	8,702	1,357	10,059

Jefferson County, Colorado
Full Cost Allocation Plan

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Payroll Allocations

Dept:7 Accounting - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 Fleet Services Fund	26	0.67%	\$2,542	\$0	\$2,542	\$396	\$2,939
64 Library Fund	456	11.70%	44,587	0	44,587	6,952	51,539
66 Patrol Fund	272	6.98%	26,596	0	26,596	4,147	30,742
67 Inmate Welfare Fund	10	0.26%	978	0	978	152	1,130
69 Public Health Fund	189	4.85%	18,480	0	18,480	2,881	21,361
70 Airport Fund	28	0.72%	2,738	0	2,738	427	3,165
78 Community Development Fund	4	0.10%	391	0	391	61	452
Subtotal	3,898	100.00%	381,139	0	381,139	58,191	439,330
Direct Bills					0		0
Total					\$381,139		\$439,330

Basis Units: Number of W-2's
Source:

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
6/14/2016

Capital Assets Allocations

Dept:7 Accounting - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	1	0.03%	\$32	\$0	\$32	\$0	\$32
4 Public Information Office - GF	1	0.03%	32	0	32	0	32
5 County Atty Admin - GF	3	0.10%	97	0	97	0	97
7 Accounting - GF	5	0.17%	162	0	162	0	162
9 Human Resources - GF	4	0.14%	130	0	130	19	149
12 Building Safety - GF	29	1.00%	942	0	942	136	1,078
13 Board of County Comm - GF	28	0.96%	909	0	909	131	1,041
14 Treasurer - GF	1	0.03%	32	0	32	5	37
15 Non-Departmental - GF	1	0.03%	32	0	32	5	37
16 Transportation & Engineering - GF	112	3.85%	3,637	0	3,637	525	4,163
17 Facilities & Const Mgmt - GF	134	4.60%	4,352	0	4,352	629	4,981
18 IT Services - GF	148	5.08%	4,807	0	4,807	694	5,501
19 C&R Administration - GF	7	0.24%	227	0	227	33	260
21 C&R Elections - GF	12	0.41%	390	0	390	56	446
22 C&R Motor Vehicle - GF	3	0.10%	97	0	97	14	112
23 C&R Recording - GF	15	0.52%	487	0	487	70	558
24 Assessor - GF	15	0.52%	487	0	487	70	558
25 CSU Extension - GF	2	0.07%	65	0	65	9	74
26 Coroner - GF	8	0.27%	260	0	260	38	297
28 District Attorney Admin - GF	66	2.27%	2,143	0	2,143	310	2,453
30 Emergency Management - GF	16	0.55%	520	0	520	75	595
31 Fairgrounds - GF	42	1.44%	1,364	0	1,364	197	1,561
33 Justice Services - GF	5	0.17%	162	0	162	23	186
34 Planning & Zoning - GF	21	0.72%	682	0	682	99	781
36 JCSO Detentions - GF	45	1.55%	1,461	0	1,461	211	1,673
37 JCSO Law Enforcement - GF	28	0.96%	909	0	909	131	1,041
38 JCSO Executive - GF	8	0.27%	260	0	260	38	297
39 JCSO Support Services - GF	515	17.69%	16,726	0	16,726	2,416	19,142
45 Open Space Fund	426	14.63%	13,835	0	13,835	1,998	15,834
49 Open Space Land Acq Fund	12	0.41%	390	0	390	56	446
52 Boettcher Mansion Fund	12	0.41%	390	0	390	56	446
57 Road & Bridge Fund	582	19.99%	18,902	0	18,902	2,730	21,632
58 Social Services Fund	58	1.99%	1,884	0	1,884	272	2,156
59 Workforce Development Fund	8	0.27%	260	0	260	38	297
60 Head Start Fund	31	1.06%	1,007	0	1,007	145	1,152
61 Capital Expenditures Fund	1	0.03%	32	0	32	5	37
63 Fleet Services Fund	53	1.82%	1,721	0	1,721	249	1,970
64 Library Fund	164	5.63%	5,326	0	5,326	769	6,096
66 Patrol Fund	90	3.09%	2,923	0	2,923	422	3,345
67 Inmate Welfare Fund	3	0.10%	97	0	97	14	112
69 Public Health Fund	31	1.06%	1,007	0	1,007	145	1,152
70 Airport Fund	142	4.88%	4,612	0	4,612	666	5,278

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Capital Assets Allocations

Dept:7 Accounting - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
72 Jeffco Fin Capital Project Fund	1	0.03%	\$32	\$0	\$32	\$5	\$37
75 SE Sales Tax-Capital Fund	1	0.03%	32	0	32	5	37
76 Solid Waste Emergency Fund	20	0.69%	650	0	650	94	743
77 Solid Waste Management Fund	2	0.07%	65	0	65	9	74
Subtotal	2,912	100.00%	94,574	0	94,574	13,613	108,186
Direct Bills					0		0
Total					\$94,574		\$108,186

Basis Units: Number of Assets
Source:

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
6/14/2016

Audit Allocations

Dept:7 Accounting - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	177.00	0.28%	\$572	\$0	\$572	\$0	\$572
4 Public Information Office - GF	138.00	0.22%	446	0	446	0	446
5 County Atty Admin - GF	944.00	1.49%	3,051	0	3,051	0	3,051
6 Finance & IT - GF	80.00	0.13%	259	0	259	0	259
7 Accounting - GF	282.00	0.44%	911	0	911	0	911
8 Budget - GF	156.00	0.25%	504	0	504	0	504
9 Human Resources - GF	357.00	0.56%	1,154	0	1,154	0	1,154
10 Purchasing - GF	135.00	0.21%	436	0	436	0	436
11 Development & Trans - GF	102.00	0.16%	330	0	330	0	330
12 Building Safety - GF	252.00	0.40%	815	0	815	0	815
13 Board of County Comm - GF	218.00	0.34%	705	0	705	0	705
14 Treasurer - GF	316.00	0.50%	1,021	0	1,021	0	1,021
15 Non-Departmental - GF	780.00	1.23%	2,521	0	2,521	0	2,521
16 Transportation & Engineering - GF	830.00	1.31%	2,683	0	2,683	0	2,683
17 Facilities & Const Mgmt - GF	3,294.00	5.19%	10,647	0	10,647	0	10,647
18 IT Services - GF	979.00	1.54%	3,164	0	3,164	0	3,164
19 C&R Administration - GF	261.00	0.41%	844	0	844	0	844
20 C&R Clerk to the Board - GF	124.00	0.20%	401	0	401	0	401
21 C&R Elections - GF	389.00	0.61%	1,257	0	1,257	0	1,257
22 C&R Motor Vehicle - GF	359.00	0.57%	1,160	0	1,160	0	1,160
23 C&R Recording - GF	127.00	0.20%	410	0	410	0	410
24 Assessor - GF	305.80	0.48%	988	0	988	0	988
25 CSU Extension - GF	396.00	0.62%	1,280	0	1,280	0	1,280
26 Coroner - GF	452.00	0.71%	1,461	0	1,461	0	1,461
27 County Attorney BOE - GF	163.00	0.26%	527	0	527	0	527
28 District Attorney Admin - GF	1,694.00	2.67%	5,475	0	5,475	0	5,475
29 District Atty Dom Violence - GF	4.00	0.01%	13	0	13	0	13
30 Emergency Management - GF	131.00	0.21%	423	0	423	0	423
31 Fairgrounds - GF	471.00	0.74%	1,522	0	1,522	0	1,522
32 Intergovernmental Projects - GF	77.00	0.12%	249	0	249	0	249
33 Justice Services - GF	1,284.70	2.02%	4,152	0	4,152	0	4,152
34 Planning & Zoning - GF	462.00	0.73%	1,493	0	1,493	0	1,493
35 Public Trustee	266.00	0.42%	860	0	860	0	860
36 JCSO Detentions - GF	771.00	1.21%	2,492	0	2,492	0	2,492
37 JCSO Law Enforcement - GF	202.00	0.32%	653	0	653	0	653
38 JCSO Executive - GF	163.00	0.26%	527	0	527	0	527
39 JCSO Support Services - GF	1,816.00	2.86%	5,870	0	5,870	0	5,870
40 Surveyor - GF	29.00	0.05%	94	0	94	0	94
41 Historical Commission - GF	21.00	0.03%	68	0	68	0	68
42 Clerk Electronic Filing Fund	1.00	0.00%	3	0	3	0	3
43 Insurance Fund	528.00	0.83%	1,707	0	1,707	0	1,707
44 Worker's Compensation Fund	176.00	0.28%	569	0	569	0	569

Jefferson County, Colorado
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Audit Allocations

Dept:7 Accounting - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
45 Open Space Fund	2,731.00	4.30%	\$8,827	\$0	\$8,827	\$0	\$8,827
46 Open Space Cities Share Fund	224.00	0.35%	724	0	724	0	724
47 Open Space Debt Svc 09 Fund	26.00	0.04%	84	0	84	0	84
48 Open Space Debt Svc 10 Fund	26.00	0.04%	84	0	84	0	84
50 Open Space Debt Svc 13 Fund	26.00	0.04%	84	0	84	0	84
51 Conservation Trust Fund	65.00	0.10%	210	0	210	0	210
52 Boettcher Mansion Fund	430.00	0.68%	1,390	0	1,390	0	1,390
53 Developmentally Disabled Fund	42.00	0.07%	136	0	136	0	136
54 South Traffic Impact	107.00	0.17%	346	0	346	0	346
55 North Traffic Impact	111.00	0.17%	359	0	359	0	359
56 Evergreen/Conifer Traf Imp Fund	60.00	0.09%	194	0	194	0	194
57 Road & Bridge Fund	4,909.00	7.73%	15,867	0	15,867	0	15,867
58 Social Services Fund	6,494.00	10.22%	20,990	0	20,990	0	20,990
59 Workforce Development Fund	1,779.00	2.80%	5,750	0	5,750	0	5,750
60 Head Start Fund	1,358.00	2.14%	4,389	0	4,389	0	4,389
61 Capital Expenditures Fund	580.00	0.91%	1,875	0	1,875	0	1,875
62 Contingent Fund	28.00	0.04%	91	0	91	0	91
63 Fleet Services Fund	3,846.00	6.06%	12,431	0	12,431	0	12,431
64 Library Fund	7,599.00	11.96%	24,561	0	24,561	0	24,561
65 Benefit Plan Fund	666.00	1.05%	2,153	0	2,153	0	2,153
66 Patrol Fund	2,054.00	3.23%	6,639	0	6,639	0	6,639
67 Inmate Welfare Fund	274.00	0.43%	886	0	886	0	886
68 Forfeiture Fund	5.00	0.01%	16	0	16	0	16
69 Public Health Fund	4,377.00	6.89%	14,147	0	14,147	0	14,147
70 Airport Fund	5,022.25	7.91%	16,233	0	16,233	0	16,233
71 Wildland Fire Fund	49.00	0.08%	158	0	158	0	158
73 Meadow Ranch Pub Impr Fund	6.00	0.01%	19	0	19	0	19
74 SE Sales Tax-Debt Fund	39.00	0.06%	126	0	126	0	126
75 SE Sales Tax-Capital Fund	240.00	0.38%	776	0	776	0	776
76 Solid Waste Emergency Fund	148.00	0.23%	478	0	478	0	478
77 Solid Waste Management Fund	83.00	0.13%	268	0	268	0	268
78 Community Development Fund	395.00	0.62%	1,277	0	1,277	0	1,277
Subtotal	63,512.75	100.00%	205,285	0	205,285	0	205,285
Direct Bills					0		0
Total					\$205,285		\$205,285

Basis Units: Total JE+AR+CR+AP transaction, with Cash Rcpt tr's charged at various %'s for multiple div's
Source:

**Jefferson County, Colorado
Full Cost Allocation Plan**

FY 2015
6/14/2016

A-133 Fed. Compliance Audit Allocations

Dept:7 Accounting - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
28 District Attorney Admin - GF	890,699	1.73%	\$941	\$0	\$941	\$0	\$941
30 Emergency Management - GF	84,259	0.16%	89	0	89	0	89
33 Justice Services - GF	331,477	0.64%	350	0	350	0	350
38 JCSO Executive - GF	483,130	0.94%	510	0	510	0	510
46 Open Space Cities Share Fund	250,176	0.49%	264	0	264	0	264
57 Road & Bridge Fund	345,169	0.67%	365	0	365	0	365
58 Social Services Fund	30,976,972	60.15%	32,720	0	32,720	0	32,720
59 Workforce Development Fund	3,759,552	7.30%	3,971	0	3,971	0	3,971
60 Head Start Fund	3,183,402	6.18%	3,363	0	3,363	0	3,363
64 Library Fund	2,653	0.01%	3	0	3	0	3
69 Public Health Fund	6,979,894	13.55%	7,373	0	7,373	0	7,373
70 Airport Fund	1,157,469	2.25%	1,223	0	1,223	0	1,223
78 Community Development Fund	3,054,866	5.93%	3,227	0	3,227	0	3,227
80 Non-County	1,610	0.00%	2	0	2	0	2
Subtotal	51,501,328	100.00%	54,400	0	54,400	0	54,400
Direct Bills					0		0
Total					\$54,400		\$54,400

Basis Units: To Grant Receiving Funds based on SEFA Expenditures
Source:

**Jefferson County, Colorado
Full Cost Allocation Plan**

FY 2015
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Purchasing Supervision Allocations

Dept:7 Accounting - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 Purchasing - GF	100	100.00%	\$23,236	\$0	\$23,236	\$3,548	\$26,783
Subtotal	100	100.00%	23,236	0	23,236	3,548	26,783
Direct Bills					0		0
Total					\$23,236		\$26,783

Basis Units: 100% to Purchasing
Source:

Jefferson County, Colorado
Full Cost Allocation Plan

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Allocation Summary

Dept:7 Accounting - GF

Department	Accounts Receivable	Accounts Payable	General Accounting	Payroll	Capital Assets	Audit	A-133 Fed. Compliance Audit	Purchasing Supervision	Total
3 County Manager - GF	\$0	\$1,089	\$4,409	\$684	\$32	\$572	\$0	\$0	\$6,787
4 Public Information Office - GF	0	941	3,165	391	32	446	0	0	4,976
5 County Atty Admin - GF	0	12,106	7,801	4,791	97	3,051	0	0	27,846
6 Finance & IT - GF	0	203	2,562	98	0	259	0	0	3,122
7 Accounting - GF	0	2,215	5,954	1,956	162	911	0	0	11,198
8 Budget - GF	0	898	4,930	1,130	0	504	0	0	7,463
9 Human Resources - GF	155	3,294	8,334	2,713	149	1,154	0	0	15,798
10 Purchasing - GF	0	492	4,712	1,017	0	436	0	26,783	33,441
11 Development & Trans - GF	0	428	3,578	226	0	330	0	0	4,561
12 Building Safety - GF	0	1,562	7,592	3,843	1,078	815	0	0	14,889
13 Board of County Comm - GF	0	1,497	6,327	904	1,041	705	0	0	10,473
14 Treasurer - GF	0	398	5,672	1,695	37	1,021	0	0	8,824
15 Non-Departmental - GF	734	6,567	15,227	0	37	2,521	0	0	25,087
16 Transportation & Engineering - GF	85	5,369	25,001	5,312	4,163	2,683	0	0	42,613
17 Facilities & Const Mgmt - GF	932	39,040	55,106	8,025	4,981	10,647	0	0	118,731
18 IT Services - GF	593	7,252	25,001	8,703	5,501	3,164	0	0	50,214
19 C&R Administration - GF	0	2,439	6,414	1,356	260	844	0	0	11,313
20 C&R Clerk to the Board - GF	0	834	3,709	339	0	401	0	0	5,283
21 C&R Elections - GF	184	3,829	8,595	1,921	446	1,257	0	0	16,233
22 C&R Motor Vehicle - GF	0	4,000	7,505	9,607	112	1,160	0	0	22,384
23 C&R Recording - GF	0	21	5,498	1,921	558	410	0	0	8,408
24 Assessor - GF	14	2,760	7,548	7,460	558	988	0	0	19,327
25 CSU Extension - GF	0	4,385	8,334	1,582	74	1,280	0	0	15,656
26 Coroner - GF	593	5,626	6,065	1,808	297	1,461	0	0	15,851
27 County Attorney BOE - GF	0	1,776	3,491	226	0	527	0	0	6,019
28 District Attorney Admin - GF	1,003	6,664	12,042	25,430	2,453	5,475	941	0	54,008
29 District Atty Dom Violence - GF	0	0	87	0	0	13	0	0	100
30 Emergency Management - GF	0	348	2,880	339	595	423	89	0	4,673
31 Fairgrounds - GF	0	808	13,962	1,582	1,561	1,522	0	0	19,435
32 Intergovernmental Projects - GF	0	535	2,269	0	0	249	0	0	3,053
33 Justice Services - GF	0	10,076	35,080	5,425	186	4,152	350	0	55,269
34 Planning & Zoning - GF	0	1,310	9,468	5,651	781	1,493	0	0	18,703
35 Public Trustee	0	0	11,606	678	0	860	0	0	13,144
36 JCSO Detentions - GF	0	2,396	9,075	48,374	1,673	2,492	0	0	64,010
37 JCSO Law Enforcement - GF	0	219	6,676	1,695	1,041	653	0	0	10,284
38 JCSO Executive - GF	0	733	1,134	5,651	297	527	510	0	8,853
39 JCSO Support Services - GF	0	6,161	24,870	14,241	19,142	5,870	0	0	70,283
40 Surveyor - GF	0	0	1,265	226	0	94	0	0	1,585
41 Historical Commission - GF	0	171	480	0	0	68	0	0	719
42 Clerk Electronic Filing Fund	0	21	0	0	0	3	0	0	25
43 Insurance Fund	0	1,626	17,671	565	0	1,707	0	0	21,568

Jefferson County, Colorado
Full Cost Allocation Plan

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Allocation Summary

Dept:7 Accounting - GF

Department	Accounts Receivable	Accounts Payable	General Accounting	Payroll	Capital Assets	Audit	A-133 Fed. Compliance Audit	Purchasing Supervision	Total
44 Worker's Compensation Fund	\$0	\$1,733	\$4,145	\$0	\$0	\$569	\$0	\$0	\$6,447
45 Open Space Fund	0	8,690	48,256	28,821	15,834	8,827	0	0	110,428
46 Open Space Cities Share Fund	0	578	5,061	0	0	724	264	0	6,627
47 Open Space Debt Svc 09 Fund	0	11	1,047	0	0	84	0	0	1,142
48 Open Space Debt Svc 10 Fund	0	11	1,047	0	0	84	0	0	1,142
49 Open Space Land Acqu Fund	0	0	0	0	446	0	0	0	446
50 Open Space Debt Svc 13 Fund	0	11	1,047	0	0	84	0	0	1,142
51 Conservation Trust Fund	0	385	2,051	0	0	210	0	0	2,646
52 Boettcher Mansion Fund	0	1,604	12,217	1,808	446	1,390	0	0	17,465
53 Developmentally Disabled Fund	0	257	1,309	0	0	136	0	0	1,701
54 South Traffic Impact	28	620	3,272	0	0	346	0	0	4,267
55 North Traffic Impact	14	1,048	2,574	0	0	359	0	0	3,995
56 Evergreen/Conifer Traf Imp Fund	0	278	2,051	0	0	194	0	0	2,523
57 Road & Bridge Fund	0	57,502	51,529	25,656	21,632	15,867	365	0	172,550
58 Social Services Fund	0	73,562	83,292	75,613	2,156	20,990	32,720	0	288,333
59 Workforce Development Fund	14	7,690	13,613	8,477	297	5,750	3,971	0	39,813
60 Head Start Fund	127	5,829	11,301	10,059	1,152	4,389	3,363	0	36,220
61 Capital Expenditures Fund	155	3,508	17,627	0	37	1,875	0	0	23,203
62 Contingent Fund	0	0	1,222	0	0	91	0	0	1,312
63 Fleet Services Fund	1,864	70,936	16,754	2,939	1,970	12,431	0	0	106,894
64 Library Fund	0	35,944	38,308	51,539	6,096	24,561	3	0	156,451
65 Benefit Plan Fund	0	5,647	8,770	0	0	2,153	0	0	16,570
66 Patrol Fund	0	7,204	28,360	30,742	3,345	6,639	0	0	76,290
67 Inmate Welfare Fund	0	471	8,115	1,130	112	886	0	0	10,713
68 Forfeiture Fund	0	0	218	0	0	16	0	0	234
69 Public Health Fund	0	19,140	34,818	21,361	1,152	14,147	7,373	0	97,992
70 Airport Fund	47,679	18,868	27,924	3,165	5,278	16,233	1,223	0	120,369
71 Wildland Fire Fund	0	21	2,094	0	0	158	0	0	2,274
72 Jeffco Fin Capital Project Fund	0	0	0	0	37	0	0	0	37
73 Meadow Ranch Pub Impr Fund	0	0	262	0	0	19	0	0	281
74 SE Sales Tax-Debt Fund	0	64	1,571	0	0	126	0	0	1,761
75 SE Sales Tax-Capital Fund	14	1,925	6,327	0	37	776	0	0	9,079
76 Solid Waste Emergency Fund	0	792	4,669	0	743	478	0	0	6,682
77 Solid Waste Management Fund	0	706	2,051	0	74	268	0	0	3,099
78 Community Development Fund	0	989	9,163	452	0	1,277	3,227	0	15,108
80 Non-County	0	0	0	0	0	0	2	0	2
Total	\$54,190	\$466,113	\$843,157	\$439,330	\$108,186	\$205,285	\$54,400	\$26,783	\$2,197,445

BUDGET

Nature and Extent of Service

The Budget Division manages the following financial planning activities for the county:

- The Annual Budget: Prepare the annual budget for county funds. Prepare and monitor internal service funds' budgets and coordinate with other departments on allocation of budget. Ensure legal requirements for review, adoption and filing are met. Prepare annual budget document and budget-in-brief.
- Revenue Forecasting and Analysis: Used for reporting to the BCC as well as planning and budgeting for future fiscal years.
- Budget Monitoring: Ensure expenditures are within budget confines and funds are spent as intended. Prepare revenue projections and periodic financial reports for the BCC and other department/division directors as necessary.
- Budget Amendments: Process budget supplementals and transfers to amend the budget for departments and divisions. Prepare resolutions amending the adopted budget for unanticipated allocation needs.
- Mill Levy Certification: Prepare the mill levy certification for taxing authorities within the county and report to the County Assessor and State.
- Project Coordination & Research: Work with departments on capital project financing, timelines, and monitoring. Conduct research on finance and management issues as requested by the BCC or County Manager. Review Board agenda items for potential budget impacts.
- Salary and Benefit Projections: Project salary and benefits for personnel for the adopted budget.
- Cost Allocation: Assist in the cost allocation process and upload final numbers during the budget process.
- Ten County Data Book: Gather data from departments. Prepare and submit data for inclusion.

BUDGET

Nature and Extent of Service

- Performance Measures: Evaluate, track and analyze department performance measures and demand indicators. _
- Position Tracking: Update and monitor position tracking for county departments.
- Financial Policies: Review and update financial policies with BCC approval.
- The Budget Director also provides administrative and managerial support to Risk and Workers Compensation.

Indirect costs for these functions will be allocated to the receiving department/division's budget. The Budget Division includes the following *functions*:

- **Budget Analysis:** 50% of Budget costs are allocated based on actual expenditures (excluding debt and transfers) by department/division.
- **Budget Issues:** 50% of Budget costs are allocated based on the number of benefit eligible FTEs by department/division.
- **Risk/Workers Compensation Supervision:** Costs associated with administrative and managerial support provided to Risk and Workers Compensation is allocated based on the percentage of time the Budget Director spends on these tasks.

Jefferson County, Colorado
Full Cost Allocation Plan

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A. Department Costs

Dept:8 Budget - GF

Description		Amount	General Admin	Budget Analysis	Budget Issues	Risk/Workers Comp Supervision
Personnel Costs						
Salaries	S1	432,476	0	199,155	199,155	34,166
<i>Salary % Split</i>			<i>.00%</i>	<i>46.05%</i>	<i>46.05%</i>	<i>7.90%</i>
Benefits	S	111,898	0	51,529	51,529	8,840
Subtotal - Personnel Costs		544,374	0	250,684	250,684	43,006
Services & Supplies Cost						
4261 General Supplies	S	1,721	0	793	793	136
4264 Books & Periodicals	S	0	0	0	0	0
4269 Equipment	S	2,935	0	1,352	1,352	232
43300 Prof & Tech Services	S	235	0	108	108	19
4341 Utilities	S	615	0	283	283	49
4343 Repairs & Maint	S	57	0	26	26	5
4344 Rent & Lease	S	5,418	0	2,495	2,495	428
4351 Misc Serv & Chrgs	S	7,999	0	3,684	3,684	632
4354 Adv & Pub	S	500	0	230	230	40
4356 Dues-Mtgs-Train	S	6,522	0	3,003	3,003	515
4358 Travel-Freight-Deliv	S	5,975	0	2,751	2,751	472
4385 Fin & Debt Services	D	0	0	0	0	0
45 Land & Capital	D	0	0	0	0	0
46 Intergovernmental	D	0	0	0	0	0
47 Interdepartmental	D	0	0	0	0	0
4759 Indirect Costs	D	35,101	0	0	0	0
4757 IT Charges	D	20,648	0	0	0	0
4757 IT Tech Repl	S	2,631	0	1,212	1,212	208
4757 Fleet Charges	S	0	0	0	0	0
4757 Facility Charges	D	37,038	0	0	0	0
47 Insurance Tr's	S	901	0	415	415	71
4757 Direct Charges	S	75	0	35	35	6
Subtotal - Services & Supplies		128,371	0	16,386	16,386	2,811
Department Cost Total		672,745	0	267,071	267,071	45,817
Adjustments to Cost						
4385 Fin & Debt Services	D	0	0	0	0	0

**Jefferson County, Colorado
Full Cost Allocation Plan**

FY 2015
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A. Department Costs

Dept:8 Budget - GF

Description		Amount	General Admin	Budget Analysis	Budget Issues	Risk/Workers Comp Supervision
45 Land & Capital	D	0	0	0	0	0
46 Intergovernmental	D	0	0	0	0	0
47 Interdepartmental	D	0	0	0	0	0
4759 Indirect Costs	D	(35,101)	0	0	0	0
4757 IT Charges	D	(20,648)	0	0	0	0
4757 Facility Charges	D	(37,038)	0	0	0	0
Subtotal - Adjustments		(92,787)	0	0	0	0
Total Costs After Adjustments		579,958	0	267,071	267,071	45,817
General Admin Distribution			0	0	0	0
Grand Total		\$579,958		\$267,071	\$267,071	\$45,817

**Jefferson County, Colorado
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Salary%)

Dept:8 Budget - GF

Department	First Incoming	Second Incoming	Budget Analysis	Budget Issues	Risk/Workers Comp Supervision
1 Courts & Admin Building (CAB)	\$18,431	\$0	\$8,488	\$8,488	\$1,456
Subtotal - Building Interest and Deprec	18,431	0	8,488	8,488	1,456
3 County Manager	1,238	227	675	675	116
Subtotal - County Manager - GF	1,238	227	675	675	116
4 Internal Customer Service	551	87	294	294	50
Subtotal - Public Information Office - G	551	87	294	294	50
5 Billable Legal Fees	1,297	156	669	669	115
Subtotal - County Atty Admin - GF	1,297	156	669	669	115
6 Finance & IT Supervision	14,024	1,226	7,023	7,023	1,205
Subtotal - Finance & IT - GF	14,024	1,226	7,023	7,023	1,205
7 Accounts Payable	775	123	414	414	71
7 General Accounting	4,258	672	2,270	2,270	389
7 Payroll	978	152	520	520	89
7 Audit	504	0	232	232	40
Subtotal - Accounting - GF	6,515	948	3,437	3,437	590
8 Budget Analysis	0	456	210	210	36
8 Budget Issues	0	610	281	281	48
Subtotal - Budget - GF	0	1,066	491	491	84
9 Recruitment	0	4,755	2,190	2,190	376
9 General HR	0	1,529	704	704	121
9 Terminations	0	392	180	180	31
9 Training	0	4,243	1,954	1,954	335
9 Background Checks	0	147	68	68	12
9 Compensation Program	0	138	63	63	11
9 Compensation Reclassifications	0	975	449	449	77
Subtotal - Human Resources - GF	0	12,180	5,609	5,609	962
10 Purchasing Card Rebate	0	(153)	(70)	(70)	(12)

Jefferson County, Colorado
Full Cost Allocation Plan

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B. Incoming Costs - (Default Spread Salary%)

Dept:8 Budget - GF

Department	First Incoming	Second Incoming	Budget Analysis	Budget Issues	Risk/Workers Comp Supervision
10 Countywide Programs	\$0	\$190	\$88	\$88	\$15
Subtotal - Purchasing - GF	0	38	17	17	3
13 Board of County Commissioners	0	1,101	507	507	87
13 County Commissioner's Other	0	917	422	422	72
Subtotal - Board of County Comm - GF	0	2,018	929	929	159
14 Banking	0	345	159	159	27
14 Investments - General Fund	0	165	76	76	13
Subtotal - Treasurer - GF	0	510	235	235	40
15 Non-Divisional	0	307	141	141	24
15 Cash Audit	0	3	1	1	0
Subtotal - Non-Departmental - GF	0	310	143	143	24
17 Fac - Courts & Admin Bldg	0	32,732	15,073	15,073	2,586
Subtotal - Facilities & Const Mgmt - GF	0	32,732	15,073	15,073	2,586
18 Organization Specific Services	0	8,614	3,967	3,967	681
18 ECM	0	2,028	934	934	160
18 ERP	0	3,873	1,784	1,784	306
18 EMail	0	620	286	286	49
18 Network & Telecomm & IVR	0	7,820	3,601	3,601	618
18 GIS	0	2,913	1,341	1,341	230
18 AV	0	1,047	482	482	83
18 File/Print Servers	0	40	18	18	3
18 Enterprise Web Apps	0	1,515	698	698	120
18 Customer Service	0	3,518	1,620	1,620	278
18 Record Management	0	170	78	78	13
18 Record Storage	0	839	386	386	66
18 Time & Labor Management	0	276	127	127	22
18 Security Services	0	742	342	342	59
Subtotal - IT Services - GF	0	34,014	15,664	15,664	2,687
20 Clerk to the Board	0	1,459	672	672	115
Subtotal - C&R Clerk to the Board - GF	0	1,459	672	672	115
Total Incoming	42,057	86,971	59,417	59,417	10,193
C. Total Allocated		\$708,986	\$326,488	\$326,488	\$56,010
			46.05%	46.05%	7.90%

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
6/14/2016

Budget Analysis Allocations

Dept:8 Budget - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	759,869.83	0.21%	\$601	\$0	\$601	\$0	\$601
4 Public Information Office - GF	651,918.02	0.18%	516	0	516	0	516
5 County Atty Admin - GF	3,778,687.36	1.04%	2,990	0	2,990	0	2,990
6 Finance & IT - GF	220,841.26	0.06%	175	0	175	0	175
7 Accounting - GF	1,815,133.87	0.50%	1,436	0	1,436	0	1,436
8 Budget - GF	576,426.04	0.16%	456	0	456	0	456
9 Human Resources - GF	1,421,815.47	0.39%	1,125	0	1,125	161	1,286
10 Purchasing - GF	627,279.21	0.17%	496	0	496	71	567
11 Development & Trans - GF	220,961.47	0.06%	175	0	175	25	200
12 Building Safety - GF	2,613,395.00	0.72%	2,068	0	2,068	296	2,364
13 Board of County Comm - GF	667,065.73	0.18%	528	0	528	75	603
14 Treasurer - GF	1,194,597.54	0.33%	945	0	945	135	1,080
15 Non-Departmental - GF	855,540.00	0.24%	677	0	677	97	774
16 Transportation & Engineering - GF	4,285,168.25	1.18%	3,391	0	3,391	485	3,876
17 Facilities & Const Mgmt - GF	9,738,998.00	2.69%	7,707	0	7,707	1,101	8,808
18 IT Services - GF	11,502,471.02	3.18%	9,102	0	9,102	1,301	10,403
19 C&R Administration - GF	857,454.94	0.24%	679	0	679	97	776
20 C&R Clerk to the Board - GF	212,656.39	0.06%	168	0	168	24	192
21 C&R Elections - GF	2,257,447.66	0.62%	1,786	0	1,786	255	2,042
22 C&R Motor Vehicle - GF	4,283,511.20	1.18%	3,390	0	3,390	484	3,874
23 C&R Recording - GF	1,006,855.79	0.28%	797	0	797	114	911
24 Assessor - GF	4,738,872.61	1.31%	3,750	0	3,750	536	4,286
25 CSU Extension - GF	762,112.13	0.21%	603	0	603	86	689
26 Coroner - GF	1,708,056.70	0.47%	1,352	0	1,352	193	1,545
27 County Attorney BOE - GF	186,306.26	0.05%	147	0	147	21	169
28 District Attorney Admin - GF	18,510,252.95	5.11%	14,648	0	14,648	2,093	16,741
29 District Atty Dom Violence - GF	89,863.97	0.02%	71	0	71	10	81
30 Emergency Management - GF	880,557.73	0.24%	697	0	697	100	796
31 Fairgrounds - GF	837,558.12	0.23%	663	0	663	95	758
32 Intergovernmental Projects - GF	305,960.00	0.08%	242	0	242	35	277
33 Justice Services - GF	7,617,698.08	2.10%	6,028	0	6,028	861	6,890
34 Planning & Zoning - GF	3,423,425.19	0.95%	2,709	0	2,709	387	3,096
35 Public Trustee	522,145.08	0.14%	413	0	413	59	472
36 JCSO Detentions - GF	39,101,381.42	10.80%	30,943	0	30,943	4,422	35,365
37 JCSO Law Enforcement - GF	1,496,618.86	0.41%	1,184	0	1,184	169	1,354
38 JCSO Executive - GF	1,873,729.75	0.52%	1,483	0	1,483	212	1,695
39 JCSO Support Services - GF	20,058,611.39	5.54%	15,873	0	15,873	2,268	18,142
40 Surveyor - GF	2,793.11	0.00%	2	0	2	0	3
41 Historical Commission - GF	10,154.97	0.00%	8	0	8	1	9
43 Insurance Fund	1,304,250.00	0.36%	1,032	0	1,032	147	1,180
44 Worker's Compensation Fund	1,049,927.55	0.29%	831	0	831	119	950
45 Open Space Fund	21,606,652.00	5.97%	17,098	0	17,098	2,443	19,542

Jefferson County, Colorado
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Budget Analysis Allocations

Dept:8 Budget - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 Open Space Cities Share Fund	257,562.99	0.07%	\$204	\$0	\$204	\$29	\$233
51 Conservation Trust Fund	23,191.62	0.01%	18	0	18	3	21
52 Boettcher Mansion Fund	469,546.84	0.13%	372	0	372	53	425
54 South Traffic Impact	386,310.41	0.11%	306	0	306	44	349
55 North Traffic Impact	2,103,280.34	0.58%	1,664	0	1,664	238	1,902
56 Evergreen/Conifer Traf Imp Fund	255,421.64	0.07%	202	0	202	29	231
57 Road & Bridge Fund	26,064,246.39	7.20%	20,626	0	20,626	2,947	23,573
58 Social Services Fund	38,738,646.28	10.70%	30,656	0	30,656	4,381	35,037
59 Workforce Development Fund	3,316,221.00	0.92%	2,624	0	2,624	375	2,999
60 Head Start Fund	4,229,878.74	1.17%	3,347	0	3,347	478	3,826
61 Capital Expenditures Fund	3,725,789.13	1.03%	2,948	0	2,948	421	3,370
63 Fleet Services Fund	8,239,625.00	2.28%	6,520	0	6,520	932	7,452
64 Library Fund	21,360,516.06	5.90%	16,904	0	16,904	2,416	19,319
65 Benefit Plan Fund	31,372,520.00	8.67%	24,827	0	24,827	3,548	28,374
66 Patrol Fund	26,399,365.34	7.29%	20,891	0	20,891	2,985	23,877
67 Inmate Welfare Fund	933,321.96	0.26%	739	0	739	106	844
68 Forfeiture Fund	52,320.44	0.01%	41	0	41	6	47
69 Public Health Fund	12,378,038.10	3.42%	9,795	0	9,795	1,400	11,195
70 Airport Fund	3,571,295.00	0.99%	2,826	0	2,826	404	3,230
71 Wildland Fire Fund	9,719.83	0.00%	8	0	8	1	9
75 SE Sales Tax-Capital Fund	1,657,568.11	0.46%	1,312	0	1,312	187	1,499
76 Solid Waste Emergency Fund	350,327.80	0.10%	277	0	277	40	317
77 Solid Waste Management Fund	70,463.85	0.02%	56	0	56	8	64
78 Community Development Fund	360,868.59	0.10%	286	0	286	41	326
Subtotal	361,961,067.38	100.00%	286,438	0	286,438	40,050	326,488
Direct Bills					0		0
Total					\$286,438		\$326,488

Basis Units: Operating Exp's (excl. Dep, Fin & Debt Serv, Assist Pymnts, CAP)

Source:

Jefferson County, Colorado
Full Cost Allocation Plan

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Budget Issues Allocations

Dept:8 Budget - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	4.00	0.14%	\$407	\$0	\$407	\$0	\$407
4 Public Information Office - GF	8.00	0.28%	813	0	813	0	813
5 County Atty Admin - GF	33.00	1.17%	3,355	0	3,355	0	3,355
6 Finance & IT - GF	1.00	0.04%	102	0	102	0	102
7 Accounting - GF	19.90	0.71%	2,023	0	2,023	0	2,023
8 Budget - GF	6.00	0.21%	610	0	610	0	610
9 Human Resources - GF	13.00	0.46%	1,321	0	1,321	190	1,511
10 Purchasing - GF	8.00	0.28%	813	0	813	117	930
11 Development & Trans - GF	2.00	0.07%	203	0	203	29	232
12 Building Safety - GF	29.00	1.03%	2,948	0	2,948	423	3,371
13 Board of County Comm - GF	5.00	0.18%	508	0	508	73	581
14 Treasurer - GF	12.00	0.43%	1,220	0	1,220	175	1,395
16 Transportation & Engineering - GF	37.00	1.31%	3,761	0	3,761	540	4,301
17 Facilities & Const Mgmt - GF	57.00	2.02%	5,794	0	5,794	831	6,626
18 IT Services - GF	65.00	2.31%	6,607	0	6,607	948	7,555
19 C&R Administration - GF	8.00	0.28%	813	0	813	117	930
20 C&R Clerk to the Board - GF	3.00	0.11%	305	0	305	44	349
21 C&R Elections - GF	13.00	0.46%	1,321	0	1,321	190	1,511
22 C&R Motor Vehicle - GF	66.50	2.36%	6,760	0	6,760	970	7,730
23 C&R Recording - GF	16.00	0.57%	1,626	0	1,626	233	1,860
24 Assessor - GF	50.90	1.81%	5,174	0	5,174	742	5,917
25 CSU Extension - GF	5.00	0.18%	508	0	508	73	581
26 Coroner - GF	11.60	0.41%	1,179	0	1,179	169	1,348
27 County Attorney BOE - GF	1.95	0.07%	198	0	198	28	227
28 District Attorney Admin - GF	171.80	6.10%	17,464	0	17,464	2,506	19,970
29 District Atty Dom Violence - GF	1.00	0.04%	102	0	102	15	116
30 Emergency Management - GF	3.00	0.11%	305	0	305	44	349
31 Fairgrounds - GF	9.00	0.32%	915	0	915	131	1,046
33 Justice Services - GF	38.75	1.38%	3,939	0	3,939	565	4,504
34 Planning & Zoning - GF	39.90	1.42%	4,056	0	4,056	582	4,638
35 Public Trustee	6.00	0.21%	610	0	610	88	697
36 JCSO Detentions - GF	386.00	13.70%	39,238	0	39,238	5,630	44,868
37 JCSO Law Enforcement - GF	15.00	0.53%	1,525	0	1,525	219	1,744
38 JCSO Executive - GF	26.00	0.92%	2,643	0	2,643	379	3,022
39 JCSO Support Services - GF	117.00	4.15%	11,893	0	11,893	1,706	13,600
43 Insurance Fund	3.00	0.11%	305	0	305	44	349
45 Open Space Fund	111.50	3.96%	11,334	0	11,334	1,626	12,961
52 Boettcher Mansion Fund	5.00	0.18%	508	0	508	73	581
57 Road & Bridge Fund	186.60	6.62%	18,968	0	18,968	2,722	21,690
58 Social Services Fund	515.25	18.29%	52,377	0	52,377	7,515	59,892
59 Workforce Development Fund	34.50	1.22%	3,507	0	3,507	503	4,010
60 Head Start Fund	52.45	1.86%	5,332	0	5,332	765	6,097

**Jefferson County, Colorado
Full Cost Allocation Plan**

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Budget Issues Allocations

Dept:8 Budget - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 Fleet Services Fund	23.90	0.85%	\$2,430	\$0	\$2,430	\$349	\$2,778
64 Library Fund	171.00	6.07%	17,383	0	17,383	2,494	19,877
65 Benefit Plan Fund	4.00	0.14%	407	0	407	58	465
66 Patrol Fund	248.00	8.80%	25,210	0	25,210	3,617	28,827
67 Inmate Welfare Fund	10.00	0.35%	1,017	0	1,017	146	1,162
69 Public Health Fund	140.50	4.99%	14,282	0	14,282	2,049	16,331
70 Airport Fund	19.80	0.70%	2,013	0	2,013	289	2,302
78 Community Development Fund	3.00	0.11%	305	0	305	44	349
Subtotal	2,817.80	100.00%	286,438	0	286,438	40,050	326,488
Direct Bills					0		0
Total					\$286,438		\$326,488

Basis Units: Benefit Eligible FTE
Source:

Jefferson County, Colorado
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Risk/Workers Comp Supervision Allocations

Dept:8 Budget - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
43 Insurance Fund	66.60	66.60%	\$32,727	\$0	\$32,727	\$4,576	\$37,303
44 Worker's Compensation Fund	33.40	33.40%	16,412	0	16,412	2,295	18,707
Subtotal	100.00	100.00%	49,139	0	49,139	6,871	56,010
Direct Bills					0		0
Total					\$49,139		\$56,010

Basis Units: 2/3's to Insurance Fund 1/3 to Workers Comp Fund
Source:

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Allocation Summary

Dept:8 Budget - GF

Department	Budget Analysis	Budget Issues	Risk/Workers Comp Supervision	Total
3 County Manager - GF	\$601	\$407	\$0	\$1,008
4 Public Information Office - GF	516	813	0	1,329
5 County Atty Admin - GF	2,990	3,355	0	6,345
6 Finance & IT - GF	175	102	0	276
7 Accounting - GF	1,436	2,023	0	3,459
8 Budget - GF	456	610	0	1,066
9 Human Resources - GF	1,286	1,511	0	2,797
10 Purchasing - GF	567	930	0	1,497
11 Development & Trans - GF	200	232	0	432
12 Building Safety - GF	2,364	3,371	0	5,735
13 Board of County Comm - GF	603	581	0	1,185
14 Treasurer - GF	1,080	1,395	0	2,475
15 Non-Departmental - GF	774	0	0	774
16 Transportation & Engineering - GF	3,876	4,301	0	8,176
17 Facilities & Const Mgmt - GF	8,808	6,626	0	15,434
18 IT Services - GF	10,403	7,555	0	17,959
19 C&R Administration - GF	776	930	0	1,705
20 C&R Clerk to the Board - GF	192	349	0	541
21 C&R Elections - GF	2,042	1,511	0	3,553
22 C&R Motor Vehicle - GF	3,874	7,730	0	11,604
23 C&R Recording - GF	911	1,860	0	2,770
24 Assessor - GF	4,286	5,917	0	10,203
25 CSU Extension - GF	689	581	0	1,270
26 Coroner - GF	1,545	1,348	0	2,893
27 County Attorney BOE - GF	169	227	0	395
28 District Attorney Admin - GF	16,741	19,970	0	36,711
29 District Atty Dom Violence - GF	81	116	0	198
30 Emergency Management - GF	796	349	0	1,145
31 Fairgrounds - GF	758	1,046	0	1,804
32 Intergovernmental Projects - GF	277	0	0	277
33 Justice Services - GF	6,890	4,504	0	11,394
34 Planning & Zoning - GF	3,096	4,638	0	7,734
35 Public Trustee	472	697	0	1,170
36 JCSO Detentions - GF	35,365	44,868	0	80,233
37 JCSO Law Enforcement - GF	1,354	1,744	0	3,097
38 JCSO Executive - GF	1,695	3,022	0	4,717
39 JCSO Support Services - GF	18,142	13,600	0	31,742
40 Surveyor - GF	3	0	0	3
41 Historical Commission - GF	9	0	0	9
43 Insurance Fund	1,180	349	37,303	38,831
44 Worker's Compensation Fund	950	0	18,707	19,657

**Jefferson County, Colorado
Full Cost Allocation Plan**

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Allocation Summary

Dept:8 Budget - GF

Department	Budget Analysis	Budget Issues	Risk/Workers Comp Supervision	Total
45 Open Space Fund	\$19,542	\$12,961	\$0	\$32,502
46 Open Space Cities Share Fund	233	0	0	233
51 Conservation Trust Fund	21	0	0	21
52 Boettcher Mansion Fund	425	581	0	1,006
54 South Traffic Impact	349	0	0	349
55 North Traffic Impact	1,902	0	0	1,902
56 Evergreen/Conifer Traf Imp Fund	231	0	0	231
57 Road & Bridge Fund	23,573	21,690	0	45,263
58 Social Services Fund	35,037	59,892	0	94,928
59 Workforce Development Fund	2,999	4,010	0	7,010
60 Head Start Fund	3,826	6,097	0	9,922
61 Capital Expenditures Fund	3,370	0	0	3,370
63 Fleet Services Fund	7,452	2,778	0	10,230
64 Library Fund	19,319	19,877	0	39,196
65 Benefit Plan Fund	28,374	465	0	28,839
66 Patrol Fund	23,877	28,827	0	52,704
67 Inmate Welfare Fund	844	1,162	0	2,007
68 Forfeiture Fund	47	0	0	47
69 Public Health Fund	11,195	16,331	0	27,527
70 Airport Fund	3,230	2,302	0	5,532
71 Wildland Fire Fund	9	0	0	9
75 SE Sales Tax-Capital Fund	1,499	0	0	1,499
76 Solid Waste Emergency Fund	317	0	0	317
77 Solid Waste Management Fund	64	0	0	64
78 Community Development Fund	326	349	0	675
Total	\$326,488	\$326,488	\$56,010	\$708,986

HUMAN RESOURCES

Nature and Extent of Service

Human Resources (HR) provides a variety of services including recruitment, general HR (employee relations), terminations, unemployment, background checks, classification and compensation, and training for county staff. Indirect costs for these functions will be allocated to the receiving department/division's budgets. HR includes the following **functions**:

- **Recruitment:** Jefferson County hires over 1300 employees annually for both full-time equivalent (FTE) and temporary positions. Recruiting collaborates with hiring managers to find the most qualified talent through all stages of the recruiting process – this includes assessing needs, requisitions, job advertising and marketing, screening applications and candidates, assisting hiring personnel in the interview process, reference checks, and motor vehicle record checks. Recruitment also represents Jefferson County at job fairs and other hiring events. Recruiting services are allocated based on the number of recruitments by department/division, with the Library and the Sheriff's office excluded.
- **General HR:** HR provides expertise, consultation and leadership in management of the county's human resources. They promote an environment of collaboration, continuous learning, positive employee-management relations and the well-being of employees. HR helps clients define, plan, and execute organizational change initiatives; assists in identifying both organizational and individual performance obstacles; and coach individual managers and supervisors to improve their abilities to lead and to manage. General HR encompasses all other administrative and managerial functions not specifically listed as follows: on-boarding preparation and paperwork for new employees, customer inquiries, assisting managers and employees with questions or concerns, running personnel reports, producing HR metrics, data entry into the Human Capital Management (HCM) system, maintaining employee personnel files, Equal Employment Opportunity Commission (EEOC) reporting, EEOC complaints, federal and state employment postings, litigation support, personnel investigations and complaints, workplace accommodations, service awards, employee engagement surveys, tuition reimbursements, employee communication, workforce planning, updating personnel rules, exit interviews and employee recognition. These services are allocated based on number of total FTE's by department/division, with the Sheriff's Office charged at 80% and Library charged at 95% to account for in-house HR services.

HUMAN RESOURCES

Nature and Extent of Service

- **Terminations:** HR assists both departments under the County Manager and Elected Officials with their termination process. The role of HR is to ensure compliance with county policies and rules, ensure requirements under federal or state statute, process and maintain required records and documentation and identify potential legal risks associated with the termination. HR metrics are captured for terminations to help identify underlying causes for turnover in order to assist with proactive measures. In depth consultations and assistance generally occur for termination processes involving medical separation, layoffs, and dismissals for cause. These services are allocated based on the number of terminations per department/division.
- **Unemployment:** Unemployment services are allocated based on the number of Requests for Job Separation Information (claims for unemployment benefits) received per year by department/division. HR confirms employment information, drafts a response, tracks claims and notifications of decisions, coordinates documentation for appeal hearings, and processes quarterly unemployment charges.
- **Training:** The purpose of the Organizational Development and Training unit is to improve organizational and individual performance and productivity by providing internal performance consulting, relevant training workshops, and performance management development programs. Organizational Development refers to strategies and initiatives that align, promote and encourage the improvement of a department or work team's performance and productivity. By providing training programs and resources to enhance the skills and competencies of Jefferson County employees, Department/divisions and works teams better serve their customers and become more effective and efficient in fulfilling their respective missions within the county. These services are allocated based on the number of training hours by department/division. Allocations for specially requested presentation trainings for a department/division are capped at 35 attendees.

HUMAN RESOURCES

Nature and Extent of Service

- **Background Checks:** Background checks are part of the recruitment process and verify criminal history and education. They are an important component of the hiring process and also assist departments in adhering to various credentials outlined in state statutes or county policies. These services are allocated based on the number of background checks processed by department/division.
- **Compensation Program:** HR maintains and administers a compensation program that will attract, reward, and retain a well-qualified workforce. They analyze relevant market data and develop compensation strategies to assist in meeting business objectives while being fiscally responsible and compliant with all applicable laws and regulations. The compensation program will be continuously evaluated and revised as needed to ensure that the intended objectives are met. Human Resources maintains awareness of and analyzes emerging trends and changing circumstances that impact compensation in order to keep Jefferson County's compensation programs up to date and relevant. Human Resources will review job changes, ensure internal equity, as well as make comparisons within the relevant market and with other like jobs using approved market salary studies. These reviews are conducted by Human Resources in consultation with the appropriate budget official(s) to establish and adjust pay levels as necessary.
These services are allocated in two functions:
Market Analysis services are 40% of the overall compensation costs and are allocated based on the number of benefit eligible FTE's by department/division, with the DA's Office only charged for classifications included in the County's compensation programs and/or market studies.
Time spent on compensation reclassifications are 60% of the overall compensation costs and are allocated based on the number of reclassifications per department/division.

Jefferson County, Colorado
Full Cost Allocation Plan

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6/14/2016

A. Department Costs

Dept:9 Human Resources - GF

Description		Amount	General Admin	Recruitment	General HR	Terminations	Unemployment	Training	Background Checks	Compensation Program
Personnel Costs										
Salaries	S1	944,893	155,718	139,750	354,996	53,481	21,638	152,222	0	28,063
<i>Salary % Split</i>			<i>16.48%</i>	<i>14.79%</i>	<i>37.57%</i>	<i>5.66%</i>	<i>2.29%</i>	<i>16.11%</i>	<i>.00%</i>	<i>2.97%</i>
Benefits	S	264,579	43,603	39,131	99,402	14,975	6,059	42,624	0	7,858
Subtotal - Personnel Costs		1,209,472	199,321	178,881	454,399	68,456	27,697	194,846	0	35,921
Services & Supplies Cost										
4261 General Supplies	P	31,427	29,553	0	0	0	0	1,874	0	0
4264 Books & Periodicals	P	10,170	155	0	0	0	0	10,015	0	0
4269 Equipment	S	2,800	461	414	1,052	158	64	451	0	83
43300 Prof & Tech Services	P	102,948	5,100	0	6,489	0	0	67,922	11,552	11,885
4341 Utilities	S	8,956	1,476	1,325	3,365	507	205	1,443	0	266
4343 Repairs & Maint	S	0	0	0	0	0	0	0	0	0
4344 Rent & Lease	S	13,550	2,233	2,004	5,091	767	310	2,183	0	402
4351 Misc Serv & Chrgs	S	4,509	743	667	1,694	255	103	726	0	134
4354 Adv & Pub	P	8,718	0	8,718	0	0	0	0	0	0
4356 Dues-Mtgs-Train	S	24,477	4,034	3,620	9,196	1,385	561	3,943	0	727
4358 Travel-Freight-Deliv	S	4,788	789	708	1,799	271	110	771	0	142
4385 Fin & Debt Services	D	0	0	0	0	0	0	0	0	0
45 Land & Capital	D	0	0	0	0	0	0	0	0	0
46 Intergovernmental	D	0	0	0	0	0	0	0	0	0
47 Interdepartmental	D	0	0	0	0	0	0	0	0	0
4759 Indirect Costs	D	151,511	0	0	0	0	0	0	0	0
4757 IT Charges	D	70,407	0	0	0	0	0	0	0	0
4757 IT Tech Repl	S	8,841	1,457	1,308	3,322	500	202	1,424	0	263
4757 Fleet Charges	S	0	0	0	0	0	0	0	0	0
4757 Facility Charges	D	95,379	0	0	0	0	0	0	0	0
47 Insurance Tr's	S	2,138	352	316	803	121	49	344	0	63
4757 Other Direct Charges	S	0	0	0	0	0	0	0	0	0
Training Revenue	P	0	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		540,619	46,354	19,080	32,810	3,965	1,604	91,098	11,552	13,966
Department Cost Total		1,750,091	245,675	197,961	487,209	72,421	29,301	285,943	11,552	49,887
Adjustments to Cost										
4385 Fin & Debt Services	D	0	0	0	0	0	0	0	0	0

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
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A. Department Costs

Dept:9 Human Resources - GF

Description	Amount	General Admin	Recruitment	General HR	Terminations	Unemployment	Training	Background Checks	Compensation Program	
45 Land & Capital	D	0	0	0	0	0	0	0	0	
46 Intergovernmental	D	0	0	0	0	0	0	0	0	
47 Interdepartmental	D	0	0	0	0	0	0	0	0	
4759 Indirect Costs	D	(151,511)	0	0	0	0	0	0	0	
4757 IT Charges	D	(70,407)	0	0	0	0	0	0	0	
4757 Facility Charges	D	(95,379)	0	0	0	0	0	0	0	
Subtotal - Adjustments		(317,297)	0	0	0	0	0	0	0	
Total Costs After Adjustments		1,432,794	245,675	197,961	487,209	72,421	29,301	285,943	11,552	49,887
General Admin Distribution			(245,675)	43,505	110,512	16,649	6,736	47,388	0	8,736
Grand Total		\$1,432,794		\$241,466	\$597,721	\$89,070	\$36,037	\$333,331	\$11,552	\$58,623

Jefferson County, Colorado
Full Cost Allocation Plan

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A. Department Costs

Dept:9 Human Resources - GF

Description		Amount	Compensation Reclassification
Personnel Costs			
Salaries	S1	944,893	39,024
<i>Salary % Split</i>			<i>4.13%</i>
Benefits	S	264,579	10,927
Subtotal - Personnel Costs		1,209,472	49,951
Services & Supplies Cost			
4261 General Supplies	P	31,427	0
4264 Books & Periodicals	P	10,170	0
4269 Equipment	S	2,800	116
43300 Prof & Tech Services	P	102,948	0
4341 Utilities	S	8,956	370
4343 Repairs & Maint	S	0	0
4344 Rent & Lease	S	13,550	560
4351 Misc Serv & Chrgs	S	4,509	186
4354 Adv & Pub	P	8,718	0
4356 Dues-Mtgs-Train	S	24,477	1,011
4358 Travel-Freight-Deliv	S	4,788	198
4385 Fin & Debt Services	D	0	0
45 Land & Capital	D	0	0
46 Intergovernmental	D	0	0
47 Interdepartmental	D	0	0
4759 Indirect Costs	D	151,511	0
4757 IT Charges	D	70,407	0
4757 IT Tech Repl	S	8,841	365
4757 Fleet Charges	S	0	0
4757 Facility Charges	D	95,379	0
47 Insurance Tr's	S	2,138	88
4757 Other Direct Charges	S	0	0
Training Revenue	P	0	0
Subtotal - Services & Supplies		540,619	2,893
Department Cost Total		1,750,091	52,845
Adjustments to Cost			
4385 Fin & Debt Services	D	0	0

**Jefferson County, Colorado
Full Cost Allocation Plan**

FY 2015
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A. Department Costs

Dept:9 Human Resources - GF

Description		Amount	Compensatio n Reclassificati
45 Land & Capital	D	0	0
46 Intergovernmental	D	0	0
47 Interdepartmental	D	0	0
4759 Indirect Costs	D	(151,511)	0
4757 IT Charges	D	(70,407)	0
4757 Facility Charges	D	(95,379)	0
Subtotal - Adjustments		<u>(317,297)</u>	0
Total Costs After Adjustments		1,432,794	52,845
General Admin Distribution			12,148
Grand Total		<u><u>\$1,432,794</u></u>	<u><u>\$64,993</u></u>

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
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B. Incoming Costs - (Default Spread Salary%)

Dept:9 Human Resources - GF

Department	First Incoming	Second Incoming	Recruitment	General HR	Terminations	Unemploye nt	Training	Background Checks	Compensatio n Program	Compensatio n Reclassificati
1 Courts & Admin Building (CAB)	\$49,977	\$0	\$8,850	\$22,481	\$3,387	\$1,370	\$9,640	\$0	\$1,777	\$2,471
Subtotal - Building Interest and Deprec	49,977	0	8,850	22,481	3,387	1,370	9,640	0	1,777	2,471
2 Equipment Depreciation	4,164	0	737	1,873	282	114	803	0	148	206
Subtotal - Equipment Depreciation	4,164	0	737	1,873	282	114	803	0	148	206
3 County Manager	2,683	492	562	1,428	215	87	612	0	113	157
Subtotal - County Manager - GF	2,683	492	562	1,428	215	87	612	0	113	157
4 Internal Customer Service	1,194	188	245	622	94	38	267	0	49	68
4 FrontDesk/Switchboard	1,969	226	389	987	149	60	423	0	78	109
Subtotal - Public Information Office - G	3,163	414	633	1,609	242	98	690	0	127	177
5 Billable Legal Fees *	77,359	9,307	21,753	50,960	5,893	8,060	0	0	0	0
5 Litigation Costs *	511	54	142	332	38	52	0	0	0	0
Subtotal - County Atty Admin - GF	77,870	9,361	21,895	51,292	5,932	8,112	0	0	0	0
7 Accounts Receivable	135	21	28	70	11	4	30	0	6	8
7 Accounts Payable	2,842	452	583	1,482	223	90	635	0	117	163
7 General Accounting	7,198	1,136	1,476	3,749	565	228	1,607	0	296	412
7 Payroll	2,347	366	480	1,220	184	74	523	0	96	134
7 Capital Assets	130	19	26	67	10	4	29	0	5	7
7 Audit	1,154	0	204	519	78	32	223	0	41	57
Subtotal - Accounting - GF	13,805	1,994	2,798	7,107	1,071	433	3,047	0	562	781
8 Budget Analysis	1,125	161	228	578	87	35	248	0	46	64
8 Budget Issues	1,321	190	268	680	102	41	291	0	54	75
Subtotal - Budget - GF	2,447	350	495	1,258	190	77	540	0	99	138
9 Recruitment	0	1,729	306	778	117	47	334	0	61	86
9 General HR	0	3,496	619	1,572	237	96	674	0	124	173
9 Terminations	0	522	93	235	35	14	101	0	19	26
9 Unemployment	0	1,243	220	559	84	34	240	0	44	61
9 Training	0	14,192	2,513	6,384	962	389	2,738	0	505	702
9 Background Checks	0	108	19	49	7	3	21	0	4	5

Jefferson County, Colorado
Full Cost Allocation Plan

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B. Incoming Costs - (Default Spread Salary%)

Dept:9 Human Resources - GF

Department	First Incoming	Second Incoming	Recruitment	General HR	Terminations	Unemployment	Training	Background Checks	Compensation Program	Compensation Reclassification
9 Compensation Program *	\$0	\$298	\$0	\$0	\$0	\$0	\$0	\$0	\$298	\$0
9 Compensation Reclassifications	0	975	173	439	66	27	188	0	35	48
Subtotal - Human Resources - GF	0	22,564	3,943	10,016	1,509	610	4,295	0	1,090	1,101
10 Purchase Orders	0	1,059	188	476	72	29	204	0	38	52
10 Contract Amendments & Renewals	0	4,250	753	1,912	288	117	820	0	151	210
10 Formal Bids/RFP's/PQ's	0	1,796	318	808	122	49	346	0	64	89
10 Purchasing Card Rebate	0	(730)	(129)	(328)	(49)	(20)	(141)	0	(26)	(36)
10 Countywide Programs	0	412	73	185	28	11	80	0	15	20
Subtotal - Purchasing - GF	0	6,788	1,202	3,053	460	186	1,309	0	241	336
13 Board of County Commissioners	0	2,385	422	1,073	162	65	460	0	85	118
13 County Commissioner's Other	0	2,262	401	1,018	153	62	436	0	80	112
Subtotal - Board of County Comm - GF	0	4,647	823	2,091	315	127	896	0	165	230
14 Banking	0	851	151	383	58	23	164	0	30	42
14 Investments - General Fund	0	408	72	183	28	11	79	0	15	20
Subtotal - Treasurer - GF	0	1,259	223	566	85	35	243	0	45	62
15 Non-Divisional	0	665	118	299	45	18	128	0	24	33
15 Cash Audit	0	3	1	1	0	0	1	0	0	0
Subtotal - Non-Departmental - GF	0	668	118	300	45	18	129	0	24	33
17 Fac - Courts & Admin Bldg	0	88,753	15,717	39,924	6,015	2,433	17,119	0	3,156	4,389
Subtotal - Facilities & Const Mgmt - GF	0	88,753	15,717	39,924	6,015	2,433	17,119	0	3,156	4,389
18 Organization Specific Services	0	66,363	11,752	29,852	4,497	1,820	12,801	0	2,360	3,282
18 ECM	0	4,394	778	1,977	298	120	848	0	156	217
18 ERP	0	9,554	1,692	4,298	647	262	1,843	0	340	472
18 EMail	0	1,344	238	605	91	37	259	0	48	66
18 Network & Telecomm & IVR	0	16,943	3,000	7,622	1,148	465	3,268	0	603	838
18 GIS	0	6,311	1,118	2,839	428	173	1,217	0	224	312
18 AV	0	4,189	742	1,884	284	115	808	0	149	207
18 File/Print Servers	0	86	15	39	6	2	17	0	3	4
18 Enterprise Web Apps	0	3,282	581	1,477	222	90	633	0	117	162

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B. Incoming Costs - (Default Spread Salary%)

Dept:9 Human Resources - GF

Department	First Incoming	Second Incoming	Recruitment	General HR	Terminations	Unemployment	Training	Background Checks	Compensation Program	Compensation Reclassification
18 Customer Service	\$0	\$7,621	\$1,350	\$3,428	\$516	\$209	\$1,470	\$0	\$271	\$377
18 Record Management	0	367	65	165	25	10	71	0	13	18
18 Record Storage	0	3,131	554	1,408	212	86	604	0	111	155
18 Time & Labor Management	0	667	118	300	45	18	129	0	24	33
18 Security Services	0	1,608	285	723	109	44	310	0	57	80
Subtotal - IT Services - GF	0	125,862	22,288	56,617	8,529	3,451	24,277	0	4,476	6,224
20 Clerk to the Board	0	1,751	310	788	119	48	338	0	62	87
Subtotal - C&R Clerk to the Board - GF	0	1,751	310	788	119	48	338	0	62	87
Total Incoming	154,109	264,903	80,595	200,403	28,396	17,201	63,939	0	12,086	16,392
C. Total Allocated		\$1,851,805	\$322,060	\$798,124	\$117,466	\$53,239	\$397,270	\$11,552	\$70,709	\$81,385
			17.39%	43.10%	6.34%	2.87%	21.45%	0.62%	3.82%	4.39%

Jefferson County, Colorado
Full Cost Allocation Plan

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Recruitment Allocations

Dept:9 Human Resources - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Public Information Office - GF	2	0.31%	\$865	\$0	\$865	\$0	\$865
5 County Atty Admin - GF	8	1.26%	3,458	0	3,458	0	3,458
7 Accounting - GF	4	0.63%	1,729	0	1,729	0	1,729
8 Budget - GF	11	1.73%	4,755	0	4,755	0	4,755
9 Human Resources - GF	4	0.63%	1,729	0	1,729	0	1,729
10 Purchasing - GF	1	0.16%	432	0	432	78	511
12 Building Safety - GF	4	0.63%	1,729	0	1,729	314	2,043
13 Board of County Comm - GF	3	0.47%	1,297	0	1,297	235	1,532
14 Treasurer - GF	4	0.63%	1,729	0	1,729	314	2,043
16 Transportation & Engineering - GF	9	1.42%	3,891	0	3,891	706	4,597
17 Facilities & Const Mgmt - GF	18	2.83%	7,781	0	7,781	1,412	9,194
18 IT Services - GF	13	2.05%	5,620	0	5,620	1,020	6,640
19 C&R Administration - GF	21	3.31%	9,078	0	9,078	1,648	10,726
24 Assessor - GF	14	2.20%	6,052	0	6,052	1,098	7,151
25 CSU Extension - GF	1	0.16%	432	0	432	78	511
26 Coroner - GF	2	0.31%	865	0	865	157	1,022
28 District Attorney Admin - GF	23	3.62%	9,943	0	9,943	1,805	11,748
31 Fairgrounds - GF	7	1.10%	3,026	0	3,026	549	3,575
33 Justice Services - GF	19	2.99%	8,214	0	8,214	1,491	9,705
34 Planning & Zoning - GF	14	2.20%	6,052	0	6,052	1,098	7,151
45 Open Space Fund	48	7.56%	20,750	0	20,750	3,766	24,517
52 Boettcher Mansion Fund	4	0.63%	1,729	0	1,729	314	2,043
57 Road & Bridge Fund	80	12.60%	34,584	0	34,584	6,277	40,861
58 Social Services Fund	223	35.12%	96,403	0	96,403	17,497	113,901
59 Workforce Development Fund	15	2.36%	6,485	0	6,485	1,177	7,661
60 Head Start Fund	22	3.46%	9,511	0	9,511	1,726	11,237
63 Fleet Services Fund	2	0.31%	865	0	865	157	1,022
69 Public Health Fund	43	6.77%	18,589	0	18,589	3,374	21,963
70 Airport Fund	14	2.20%	6,052	0	6,052	1,098	7,151
78 Community Development Fund	2	0.31%	865	0	865	157	1,022
Subtotal	635	100.00%	274,511	0	274,511	47,549	322,060
Direct Bills					0		0
Total					\$274,511		\$322,060

Basis Units: Number of Recruitments Processed w/Library & Sheriff Excluded
Source:

**Jefferson County, Colorado
Full Cost Allocation Plan**

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General HR Allocations

Dept:9 Human Resources - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	4.00	0.13%	\$874	\$0	\$874	\$0	\$874
4 Public Information Office - GF	8.00	0.26%	1,748	0	1,748	0	1,748
5 County Atty Admin - GF	35.00	1.13%	7,647	0	7,647	0	7,647
6 Finance & IT - GF	1.00	0.03%	218	0	218	0	218
7 Accounting - GF	19.90	0.64%	4,348	0	4,348	0	4,348
8 Budget - GF	7.00	0.23%	1,529	0	1,529	0	1,529
9 Human Resources - GF	16.00	0.52%	3,496	0	3,496	0	3,496
10 Purchasing - GF	8.00	0.26%	1,748	0	1,748	320	2,067
11 Development & Trans - GF	2.00	0.06%	437	0	437	80	517
12 Building Safety - GF	32.00	1.03%	6,991	0	6,991	1,279	8,270
13 Board of County Comm - GF	5.00	0.16%	1,092	0	1,092	200	1,292
14 Treasurer - GF	12.00	0.39%	2,622	0	2,622	479	3,101
16 Transportation & Engineering - GF	40.00	1.29%	8,739	0	8,739	1,598	10,337
17 Facilities & Const Mgmt - GF	62.00	2.00%	13,546	0	13,546	2,477	16,023
18 IT Services - GF	66.00	2.13%	14,420	0	14,420	2,637	17,057
19 C&R Administration - GF	9.00	0.29%	1,966	0	1,966	360	2,326
20 C&R Clerk to the Board - GF	4.00	0.13%	874	0	874	160	1,034
21 C&R Elections - GF	13.00	0.42%	2,840	0	2,840	519	3,360
22 C&R Motor Vehicle - GF	67.50	2.18%	14,747	0	14,747	2,697	17,444
23 C&R Recording - GF	16.00	0.52%	3,496	0	3,496	639	4,135
24 Assessor - GF	54.90	1.77%	11,995	0	11,995	2,194	14,188
25 CSU Extension - GF	9.00	0.29%	1,966	0	1,966	360	2,326
26 Coroner - GF	14.60	0.47%	3,190	0	3,190	583	3,773
27 County Attorney BOE - GF	1.95	0.06%	426	0	426	78	504
28 District Attorney Admin - GF	190.80	6.15%	41,686	0	41,686	7,623	49,309
29 District Atty Dom Violence - GF	1.00	0.03%	218	0	218	40	258
30 Emergency Management - GF	2.40	0.08%	524	0	524	96	620
31 Fairgrounds - GF	10.00	0.32%	2,185	0	2,185	400	2,584
33 Justice Services - GF	38.75	1.25%	8,466	0	8,466	1,548	10,014
34 Planning & Zoning - GF	41.90	1.35%	9,154	0	9,154	1,674	10,828
35 Public Trustee	6.00	0.19%	1,311	0	1,311	240	1,551
36 JCSO Detentions - GF	309.60	9.98%	67,642	0	67,642	12,370	80,012
37 JCSO Law Enforcement - GF	12.00	0.39%	2,622	0	2,622	479	3,101
38 JCSO Executive - GF	33.60	1.08%	7,341	0	7,341	1,342	8,683
39 JCSO Support Services - GF	99.20	3.20%	21,673	0	21,673	3,963	25,637
40 Surveyor - GF	1.00	0.03%	218	0	218	40	258
43 Insurance Fund	3.00	0.10%	655	0	655	120	775
45 Open Space Fund	249.50	8.04%	54,511	0	54,511	9,969	64,480
52 Boettcher Mansion Fund	14.00	0.45%	3,059	0	3,059	559	3,618
57 Road & Bridge Fund	189.60	6.11%	41,424	0	41,424	7,575	48,999
58 Social Services Fund	547.25	17.64%	119,564	0	119,564	21,865	141,429
59 Workforce Development Fund	43.50	1.40%	9,504	0	9,504	1,738	11,242

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General HR Allocations

Dept:9 Human Resources - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
60 Head Start Fund	53.45	1.72%	\$11,678	\$0	\$11,678	\$2,136	\$13,813
63 Fleet Services Fund	23.90	0.77%	5,222	0	5,222	955	6,177
64 Library Fund	335.35	10.81%	73,267	0	73,267	13,399	86,666
65 Benefit Plan Fund	4.00	0.13%	874	0	874	160	1,034
66 Patrol Fund	198.40	6.40%	43,347	0	43,347	7,927	51,274
67 Inmate Welfare Fund	8.00	0.26%	1,748	0	1,748	320	2,067
69 Public Health Fund	152.50	4.92%	33,318	0	33,318	6,093	39,411
70 Airport Fund	22.80	0.73%	4,981	0	4,981	911	5,892
78 Community Development Fund	3.00	0.10%	655	0	655	120	775
Subtotal	3,102.35	100.00%	677,803	0	677,803	120,321	798,124
Direct Bills					0		0
Total					\$677,803		\$798,124

Basis Units: Total FTE (SO @80%, Library @95%)

Source:

Jefferson County, Colorado
Full Cost Allocation Plan

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Terminations Allocations

Dept:9 Human Resources - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Public Information Office - GF	2	0.26%	\$261	\$0	\$261	\$0	\$261
5 County Atty Admin - GF	15	1.97%	1,959	0	1,959	0	1,959
7 Accounting - GF	3	0.39%	392	0	392	0	392
8 Budget - GF	3	0.39%	392	0	392	0	392
9 Human Resources - GF	4	0.52%	522	0	522	0	522
10 Purchasing - GF	1	0.13%	131	0	131	24	155
12 Building Safety - GF	4	0.52%	522	0	522	98	620
13 Board of County Comm - GF	2	0.26%	261	0	261	49	310
14 Treasurer - GF	3	0.39%	392	0	392	73	465
16 Transportation & Engineering - GF	11	1.44%	1,437	0	1,437	268	1,705
17 Facilities & Const Mgmt - GF	16	2.10%	2,090	0	2,090	390	2,480
18 IT Services - GF	11	1.44%	1,437	0	1,437	268	1,705
19 C&R Administration - GF	3	0.39%	392	0	392	73	465
21 C&R Elections - GF	2	0.26%	261	0	261	49	310
22 C&R Motor Vehicle - GF	17	2.23%	2,221	0	2,221	415	2,635
23 C&R Recording - GF	1	0.13%	131	0	131	24	155
24 Assessor - GF	8	1.05%	1,045	0	1,045	195	1,240
25 CSU Extension - GF	6	0.79%	784	0	784	146	930
28 District Attorney Admin - GF	34	4.46%	4,441	0	4,441	830	5,271
31 Fairgrounds - GF	4	0.52%	522	0	522	98	620
33 Justice Services - GF	7	0.92%	914	0	914	171	1,085
34 Planning & Zoning - GF	9	1.18%	1,176	0	1,176	220	1,395
36 JCSO Detentions - GF	47	6.17%	6,139	0	6,139	1,147	7,286
38 JCSO Executive - GF	8	1.05%	1,045	0	1,045	195	1,240
39 JCSO Support Services - GF	17	2.23%	2,221	0	2,221	415	2,635
40 Surveyor - GF	1	0.13%	131	0	131	24	155
43 Insurance Fund	2	0.26%	261	0	261	49	310
45 Open Space Fund	141	18.50%	18,417	0	18,417	3,440	21,858
52 Boettcher Mansion Fund	3	0.39%	392	0	392	73	465
57 Road & Bridge Fund	52	6.82%	6,792	0	6,792	1,269	8,061
58 Social Services Fund	131	17.19%	17,111	0	17,111	3,196	20,308
59 Workforce Development Fund	31	4.07%	4,049	0	4,049	756	4,806
60 Head Start Fund	23	3.02%	3,004	0	3,004	561	3,565
63 Fleet Services Fund	2	0.26%	261	0	261	49	310
64 Library Fund	73	9.58%	9,535	0	9,535	1,781	11,316
66 Patrol Fund	20	2.62%	2,612	0	2,612	488	3,100
69 Public Health Fund	38	4.99%	4,964	0	4,964	927	5,891
70 Airport Fund	6	0.79%	784	0	784	146	930
78 Community Development Fund	1	0.13%	131	0	131	24	155

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Terminations Allocations

Dept:9 Human Resources - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	762	100.00%	99,532	0	99,532	17,934	117,466
Direct Bills					0		0
Total					\$99,532		\$117,466

Basis Units: Number of Terminations by division
Source:

**Jefferson County, Colorado
Full Cost Allocation Plan**

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Unemployment Allocations

Dept:9 Human Resources - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 County Atty Admin - GF	1	1.37%	\$622	\$0	\$622	\$0	\$622
9 Human Resources - GF	2	2.74%	1,243	0	1,243	0	1,243
13 Board of County Comm - GF	1	1.37%	622	0	622	112	734
18 IT Services - GF	1	1.37%	622	0	622	112	734
22 C&R Motor Vehicle - GF	5	6.85%	3,108	0	3,108	562	3,670
31 Fairgrounds - GF	2	2.74%	1,243	0	1,243	225	1,468
34 Planning & Zoning - GF	1	1.37%	622	0	622	112	734
36 JCSO Detentions - GF	2	2.74%	1,243	0	1,243	225	1,468
39 JCSO Support Services - GF	4	5.48%	2,486	0	2,486	450	2,936
43 Insurance Fund	1	1.37%	622	0	622	112	734
45 Open Space Fund	4	5.48%	2,486	0	2,486	450	2,936
52 Boettcher Mansion Fund	1	1.37%	622	0	622	112	734
57 Road & Bridge Fund	7	9.59%	4,351	0	4,351	787	5,137
58 Social Services Fund	18	24.66%	11,187	0	11,187	2,023	13,210
59 Workforce Development Fund	1	1.37%	622	0	622	112	734
60 Head Start Fund	13	17.81%	8,080	0	8,080	1,461	9,541
64 Library Fund	6	8.22%	3,729	0	3,729	674	4,403
66 Patrol Fund	1	1.37%	622	0	622	112	734
69 Public Health Fund	2	2.74%	1,243	0	1,243	225	1,468
Subtotal	73	100.00%	45,370	0	45,370	7,869	53,239
Direct Bills					0		0
Total					\$45,370		\$53,239

Basis Units: Number of Claims filed and Appeal Hearings by Division

Source:

Jefferson County, Colorado
Full Cost Allocation Plan

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Training Allocations

Dept:9 Human Resources - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	40.00	0.34%	\$1,183	\$0	\$1,183	\$0	\$1,183
4 Public Information Office - GF	82.50	0.70%	2,439	0	2,439	0	2,439
5 County Atty Admin - GF	46.50	0.40%	1,375	0	1,375	0	1,375
6 Finance & IT - GF	56.00	0.48%	1,656	0	1,656	0	1,656
7 Accounting - GF	174.50	1.48%	5,159	0	5,159	0	5,159
8 Budget - GF	143.50	1.22%	4,243	0	4,243	0	4,243
9 Human Resources - GF	480.00	4.08%	14,192	0	14,192	0	14,192
11 Development & Trans - GF	7.50	0.06%	222	0	222	34	256
12 Building Safety - GF	91.00	0.77%	2,691	0	2,691	417	3,107
13 Board of County Comm - GF	12.00	0.10%	355	0	355	55	410
14 Treasurer - GF	22.50	0.19%	665	0	665	103	768
16 Transportation & Engineering - GF	165.50	1.41%	4,893	0	4,893	758	5,651
17 Facilities & Const Mgmt - GF	158.00	1.34%	4,672	0	4,672	724	5,395
18 IT Services - GF	176.00	1.50%	5,204	0	5,204	806	6,010
19 C&R Administration - GF	397.50	3.38%	11,753	0	11,753	1,821	13,574
24 Assessor - GF	40.00	0.34%	1,183	0	1,183	183	1,366
25 CSU Extension - GF	29.50	0.25%	872	0	872	135	1,007
26 Coroner - GF	8.00	0.07%	237	0	237	37	273
28 District Attorney Admin - GF	94.50	0.80%	2,794	0	2,794	433	3,227
31 Fairgrounds - GF	114.50	0.97%	3,385	0	3,385	524	3,910
33 Justice Services - GF	279.00	2.37%	8,249	0	8,249	1,278	9,527
34 Planning & Zoning - GF	426.50	3.62%	12,610	0	12,610	1,954	14,564
35 Public Trustee	3.50	0.03%	103	0	103	16	120
39 JCSO Support Services - GF	286.00	2.43%	8,456	0	8,456	1,310	9,766
45 Open Space Fund	208.50	1.77%	6,165	0	6,165	955	7,120
52 Boettcher Mansion Fund	32.00	0.27%	946	0	946	147	1,093
57 Road & Bridge Fund	421.50	3.58%	12,463	0	12,463	1,931	14,393
58 Social Services Fund	5,011.00	42.57%	148,162	0	148,162	22,954	171,116
59 Workforce Development Fund	393.00	3.34%	11,620	0	11,620	1,800	13,420
60 Head Start Fund	829.00	7.04%	24,511	0	24,511	3,797	28,309
63 Fleet Services Fund	27.00	0.23%	798	0	798	124	922
64 Library Fund	1,074.00	9.12%	31,755	0	31,755	4,920	36,675
69 Public Health Fund	379.00	3.22%	11,206	0	11,206	1,736	12,942
70 Airport Fund	61.50	0.52%	1,818	0	1,818	282	2,100

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Training Allocations

Dept:9 Human Resources - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	11,771.00	100.00%	348,037	0	348,037	49,233	397,270
Direct Bills					0		0
Total					\$348,037		\$397,270

Basis Units: Number of Training Hours (including Custom Tr Classes, Team classes capped at 35 participants) by Dept/Div
Source:

Jefferson County, Colorado
Full Cost Allocation Plan

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Background Checks Allocations

Dept:9 Human Resources - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 County Atty Admin - GF	29	2.46%	\$284	\$0	\$284	\$0	\$284
7 Accounting - GF	3	0.25%	29	0	29	0	29
8 Budget - GF	15	1.27%	147	0	147	0	147
9 Human Resources - GF	11	0.93%	108	0	108	0	108
10 Purchasing - GF	2	0.17%	20	0	20	0	20
12 Building Safety - GF	6	0.51%	59	0	59	0	59
13 Board of County Comm - GF	8	0.68%	78	0	78	0	78
14 Treasurer - GF	7	0.59%	69	0	69	0	69
16 Transportation & Engineering - GF	24	2.04%	235	0	235	0	235
17 Facilities & Const Mgmt - GF	34	2.89%	333	0	333	0	333
18 IT Services - GF	14	1.19%	137	0	137	0	137
19 C&R Administration - GF	23	1.95%	226	0	226	0	226
24 Assessor - GF	19	1.61%	186	0	186	0	186
25 CSU Extension - GF	10	0.85%	98	0	98	0	98
26 Coroner - GF	4	0.34%	39	0	39	0	39
28 District Attorney Admin - GF	15	1.27%	147	0	147	0	147
31 Fairgrounds - GF	55	4.67%	539	0	539	0	539
33 Justice Services - GF	29	2.46%	284	0	284	0	284
34 Planning & Zoning - GF	18	1.53%	177	0	177	0	177
39 JCSO Support Services - GF	1	0.08%	10	0	10	0	10
45 Open Space Fund	200	16.98%	1,961	0	1,961	0	1,961
52 Boettcher Mansion Fund	1	0.08%	10	0	10	0	10
57 Road & Bridge Fund	109	9.25%	1,069	0	1,069	0	1,069
58 Social Services Fund	374	31.75%	3,668	0	3,668	0	3,668
59 Workforce Development Fund	32	2.72%	314	0	314	0	314
60 Head Start Fund	41	3.48%	402	0	402	0	402
63 Fleet Services Fund	2	0.17%	20	0	20	0	20
64 Library Fund	2	0.17%	20	0	20	0	20
69 Public Health Fund	76	6.45%	745	0	745	0	745
70 Airport Fund	13	1.10%	127	0	127	0	127
78 Community Development Fund	1	0.08%	10	0	10	0	10
Subtotal	1,178	100.00%	11,552	0	11,552	0	11,552
Direct Bills					0		0
Total					\$11,552		\$11,552

Basis Units: Number of Background Checks
Source:

Jefferson County, Colorado
Full Cost Allocation Plan

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Compensation Program Allocations

Dept:9 Human Resources - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	4.00	0.15%	\$92	\$0	\$92	\$0	\$92
4 Public Information Office - GF	8.00	0.30%	184	0	184	0	184
5 County Atty Admin - GF	33.00	1.23%	757	0	757	0	757
6 Finance & IT - GF	1.00	0.04%	23	0	23	0	23
7 Accounting - GF	19.90	0.74%	457	0	457	0	457
8 Budget - GF	6.00	0.22%	138	0	138	0	138
9 Human Resources - GF	13.00	0.49%	298	0	298	0	298
10 Purchasing - GF	8.00	0.30%	184	0	184	29	213
11 Development & Trans - GF	2.00	0.07%	46	0	46	7	53
12 Building Safety - GF	29.00	1.09%	666	0	666	105	771
13 Board of County Comm - GF	5.00	0.19%	115	0	115	18	133
14 Treasurer - GF	12.00	0.45%	275	0	275	43	319
16 Transportation & Engineering - GF	37.00	1.38%	849	0	849	134	983
17 Facilities & Const Mgmt - GF	57.00	2.13%	1,308	0	1,308	207	1,515
18 IT Services - GF	65.00	2.43%	1,492	0	1,492	235	1,727
19 C&R Administration - GF	8.00	0.30%	184	0	184	29	213
20 C&R Clerk to the Board - GF	3.00	0.11%	69	0	69	11	80
21 C&R Elections - GF	13.00	0.49%	298	0	298	47	345
22 C&R Motor Vehicle - GF	66.50	2.49%	1,526	0	1,526	241	1,767
23 C&R Recording - GF	16.00	0.60%	367	0	367	58	425
24 Assessor - GF	50.90	1.90%	1,168	0	1,168	184	1,353
25 CSU Extension - GF	5.00	0.19%	115	0	115	18	133
26 Coroner - GF	11.60	0.43%	266	0	266	42	308
27 County Attorney BOE - GF	1.95	0.07%	45	0	45	7	52
28 District Attorney Admin - GF	26.50	0.99%	608	0	608	96	704
29 District Atty Dom Violence - GF	1.00	0.04%	23	0	23	4	27
30 Emergency Management - GF	3.00	0.11%	69	0	69	11	80
31 Fairgrounds - GF	9.00	0.34%	207	0	207	33	239
33 Justice Services - GF	38.75	1.45%	889	0	889	140	1,030
34 Planning & Zoning - GF	39.90	1.49%	916	0	916	145	1,060
35 Public Trustee	6.00	0.22%	138	0	138	22	159
36 JCSO Detentions - GF	386.00	14.44%	8,859	0	8,859	1,398	10,257
37 JCSO Law Enforcement - GF	15.00	0.56%	344	0	344	54	399
38 JCSO Executive - GF	26.00	0.97%	597	0	597	94	691
39 JCSO Support Services - GF	117.00	4.38%	2,685	0	2,685	424	3,109
43 Insurance Fund	3.00	0.11%	69	0	69	11	80
45 Open Space Fund	111.50	4.17%	2,559	0	2,559	404	2,963
52 Boettcher Mansion Fund	5.00	0.19%	115	0	115	18	133
57 Road & Bridge Fund	186.60	6.98%	4,283	0	4,283	676	4,959
58 Social Services Fund	515.25	19.28%	11,825	0	11,825	1,867	13,692
59 Workforce Development Fund	34.50	1.29%	792	0	792	125	917
60 Head Start Fund	52.45	1.96%	1,204	0	1,204	190	1,394

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Compensation Program Allocations

Dept:9 Human Resources - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 Fleet Services Fund	23.90	0.89%	\$549	\$0	\$549	\$87	\$635
64 Library Fund	171.00	6.40%	3,924	0	3,924	620	4,544
65 Benefit Plan Fund	4.00	0.15%	92	0	92	14	106
66 Patrol Fund	248.00	9.28%	5,692	0	5,692	899	6,590
67 Inmate Welfare Fund	10.00	0.37%	230	0	230	36	266
69 Public Health Fund	140.50	5.26%	3,225	0	3,225	509	3,734
70 Airport Fund	19.80	0.74%	454	0	454	72	526
78 Community Development Fund	3.00	0.11%	69	0	69	11	80
Subtotal	2,672.50	100.00%	61,334	0	61,334	9,375	70,709
Direct Bills					0		0
Total					\$61,334		\$70,709

Basis Units: Benefit Eligible FTE with DA Legal Secretaries & Paralegals Only
Source:

Jefferson County, Colorado
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Compensation Reclassifications Allocations

Dept:9 Human Resources - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	1	0.71%	\$488	\$0	\$488	\$0	\$488
4 Public Information Office - GF	1	0.71%	488	0	488	0	488
5 County Atty Admin - GF	4	2.84%	1,951	0	1,951	0	1,951
8 Budget - GF	2	1.42%	975	0	975	0	975
9 Human Resources - GF	2	1.42%	975	0	975	0	975
10 Purchasing - GF	1	0.71%	488	0	488	96	584
13 Board of County Comm - GF	1	0.71%	488	0	488	96	584
14 Treasurer - GF	1	0.71%	488	0	488	96	584
16 Transportation & Engineering - GF	5	3.55%	2,438	0	2,438	482	2,920
18 IT Services - GF	6	4.26%	2,926	0	2,926	578	3,504
22 C&R Motor Vehicle - GF	5	3.55%	2,438	0	2,438	482	2,920
23 C&R Recording - GF	1	0.71%	488	0	488	96	584
24 Assessor - GF	1	0.71%	488	0	488	96	584
27 County Attorney BOE - GF	1	0.71%	488	0	488	96	584
31 Fairgrounds - GF	1	0.71%	488	0	488	96	584
34 Planning & Zoning - GF	18	12.77%	8,778	0	8,778	1,734	10,513
39 JCSO Support Services - GF	13	9.22%	6,340	0	6,340	1,253	7,592
43 Insurance Fund	3	2.13%	1,463	0	1,463	289	1,752
45 Open Space Fund	3	2.13%	1,463	0	1,463	289	1,752
52 Boettcher Mansion Fund	1	0.71%	488	0	488	96	584
57 Road & Bridge Fund	7	4.96%	3,414	0	3,414	674	4,088
58 Social Services Fund	18	12.77%	8,778	0	8,778	1,734	10,513
59 Workforce Development Fund	4	2.84%	1,951	0	1,951	385	2,336
60 Head Start Fund	8	5.67%	3,901	0	3,901	771	4,672
63 Fleet Services Fund	1	0.71%	488	0	488	96	584
64 Library Fund	14	9.93%	6,828	0	6,828	1,349	8,176
69 Public Health Fund	14	9.93%	6,828	0	6,828	1,349	8,176
70 Airport Fund	3	2.13%	1,463	0	1,463	289	1,752
78 Community Development Fund	1	0.71%	488	0	488	96	584
Subtotal	141	100.00%	68,763	0	68,763	12,622	81,385
Direct Bills					0		0
Total					\$68,763		\$81,385

Basis Units: Number of Reclassifications by dept
Source:

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Allocation Summary

Dept:9 Human Resources - GF

Department	Recruitment	General HR	Terminations	Unemployment	Training	Background Checks	Compensation Program	Compensation Reclassificati	Total
3 County Manager - GF	\$0	\$874	\$0	\$0	\$1,183	\$0	\$92	\$488	\$2,636
4 Public Information Office - GF	865	1,748	261	0	2,439	0	184	488	5,984
5 County Atty Admin - GF	3,458	7,647	1,959	622	1,375	284	757	1,951	18,053
6 Finance & IT - GF	0	218	0	0	1,656	0	23	0	1,897
7 Accounting - GF	1,729	4,348	392	0	5,159	29	457	0	12,114
8 Budget - GF	4,755	1,529	392	0	4,243	147	138	975	12,180
9 Human Resources - GF	1,729	3,496	522	1,243	14,192	108	298	975	22,564
10 Purchasing - GF	511	2,067	155	0	0	20	213	584	3,549
11 Development & Trans - GF	0	517	0	0	256	0	53	0	826
12 Building Safety - GF	2,043	8,270	620	0	3,107	59	771	0	14,870
13 Board of County Comm - GF	1,532	1,292	310	734	410	78	133	584	5,074
14 Treasurer - GF	2,043	3,101	465	0	768	69	319	584	7,349
16 Transportation & Engineering - GF	4,597	10,337	1,705	0	5,651	235	983	2,920	26,430
17 Facilities & Const Mgmt - GF	9,194	16,023	2,480	0	5,395	333	1,515	0	34,941
18 IT Services - GF	6,640	17,057	1,705	734	6,010	137	1,727	3,504	37,515
19 C&R Administration - GF	10,726	2,326	465	0	13,574	226	213	0	27,529
20 C&R Clerk to the Board - GF	0	1,034	0	0	0	0	80	0	1,113
21 C&R Elections - GF	0	3,360	310	0	0	0	345	0	4,015
22 C&R Motor Vehicle - GF	0	17,444	2,635	3,670	0	0	1,767	2,920	28,437
23 C&R Recording - GF	0	4,135	155	0	0	0	425	584	5,299
24 Assessor - GF	7,151	14,188	1,240	0	1,366	186	1,353	584	26,068
25 CSU Extension - GF	511	2,326	930	0	1,007	98	133	0	5,005
26 Coroner - GF	1,022	3,773	0	0	273	39	308	0	5,415
27 County Attorney BOE - GF	0	504	0	0	0	0	52	584	1,140
28 District Attorney Admin - GF	11,748	49,309	5,271	0	3,227	147	704	0	70,406
29 District Atty Dom Violence - GF	0	258	0	0	0	0	27	0	285
30 Emergency Management - GF	0	620	0	0	0	0	80	0	700
31 Fairgrounds - GF	3,575	2,584	620	1,468	3,910	539	239	584	13,520
33 Justice Services - GF	9,705	10,014	1,085	0	9,527	284	1,030	0	31,645
34 Planning & Zoning - GF	7,151	10,828	1,395	734	14,564	177	1,060	10,513	46,422
35 Public Trustee	0	1,551	0	0	120	0	159	0	1,830
36 JCSO Detentions - GF	0	80,012	7,286	1,468	0	0	10,257	0	99,023
37 JCSO Law Enforcement - GF	0	3,101	0	0	0	0	399	0	3,500
38 JCSO Executive - GF	0	8,683	1,240	0	0	0	691	0	10,614
39 JCSO Support Services - GF	0	25,637	2,635	2,936	9,766	10	3,109	7,592	51,685
40 Surveyor - GF	0	258	155	0	0	0	0	0	413
43 Insurance Fund	0	775	310	734	0	0	80	1,752	3,651
45 Open Space Fund	24,517	64,480	21,858	2,936	7,120	1,961	2,963	1,752	127,586
52 Boettcher Mansion Fund	2,043	3,618	465	734	1,093	10	133	584	8,680
57 Road & Bridge Fund	40,861	48,999	8,061	5,137	14,393	1,069	4,959	4,088	127,568
58 Social Services Fund	113,901	141,429	20,308	13,210	171,116	3,668	13,692	10,513	487,835

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Allocation Summary

Dept:9 Human Resources - GF

Department	Recruitment	General HR	Terminations	Unemployment	Training	Background Checks	Compensation Program	Compensation Reclassification	Total
59 Workforce Development Fund	\$7,661	\$11,242	\$4,806	\$734	\$13,420	\$314	\$917	\$2,336	\$41,430
60 Head Start Fund	11,237	13,813	3,565	9,541	28,309	402	1,394	4,672	72,933
63 Fleet Services Fund	1,022	6,177	310	0	922	20	635	584	9,669
64 Library Fund	0	86,666	11,316	4,403	36,675	20	4,544	8,176	151,801
65 Benefit Plan Fund	0	1,034	0	0	0	0	106	0	1,140
66 Patrol Fund	0	51,274	3,100	734	0	0	6,590	0	61,698
67 Inmate Welfare Fund	0	2,067	0	0	0	0	266	0	2,333
69 Public Health Fund	21,963	39,411	5,891	1,468	12,942	745	3,734	8,176	94,330
70 Airport Fund	7,151	5,892	930	0	2,100	127	526	1,752	18,479
78 Community Development Fund	1,022	775	155	0	0	10	80	584	2,625
Total	\$322,060	\$798,124	\$117,466	\$53,239	\$397,270	\$11,552	\$70,709	\$81,385	\$1,851,805

PURCHASING

Nature and Extent of Service

Purchasing obtains competitive bids and proposals, and provides contracting support services for goods and services required for day-to-day operations for divisions reporting to Elected Officials and the County Manager. These indirect costs will be allocated to the receiving department/divisions' budgets. Purchasing includes the following **functions**:

- **Purchase Orders (PO) and Purchase Order Modifications (PM)**: Purchase orders are a binding agreement with suppliers and contractors identifying the good or service required and establishing the specifications, cost, quantity, schedule, method of delivery, and other terms and conditions. Costs associated with developing, preparing and administering POs are allocated based upon the number of POs and orders placed by Purchasing per department/division. Costs associated with processing purchase order modifications that require BCC approval, including preparing agenda memoranda and routing electronically for approvals, and any required support services, are also included in this function and are allocated based upon the number of modifications, weighted for the additional work required per department/division.
- **Contract Amendments and Renewals, Non-competitive and Sole Source Contracts**: Contracts that include renewal provisions or those that require changes to the terms and conditions are extended and/or modified through this function. This function also includes administering the support services for contracts where competitive bids are not required or where the requirement for competition has been waived. Costs associated with the administration of contract amendments and renewals, and non-competitive or sole source contracts are allocated based upon the number of contract amendments and renewals per department/division.

PURCHASING

Nature and Extent of Service

- **Formal Bids, Requests for Proposals (RFP) and Prequalifications (PQ):** As an agent for the BCC, Purchasing issues competitive bids and proposals in an effort to obtain the best value for the dollar and to fulfill statutory requirements. Purchasing also issues Requests for Statements of Qualifications to pre-establish qualified contractors or consultants. Costs associated with developing, preparing and administering bids, RFPs and PQs are allocated based upon the number of written bids, RFPs and PQs per department/division. This function includes establishing Master Agreements for prequalified firms, negotiating contract prices and terms or schedules, and any required contract support services. Costs associated with projects in this category are weighted by complexity.
- **Purchasing Card Rebate (P-Card):** The commercial P-Card bank provider issues a rebate to users. The rebate percentage is determined by total program spending, and includes all State and participating Local Government cardholders. Jefferson County's portion of that rebate is based upon the County's portion of the overall total program spending. This rebate is allocated based upon the dollar value of P-Card purchases by department/division.
- **Countywide Programs:** This function provides administration of countywide programs, such as online ordering for office supplies and printing services, commercial purchasing cards and the travel program. Costs are allocated based upon Benefit Eligible FTE's by department/division, excluding Library and Public Health, to account for in-house services.

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
6/14/2016

A. Department Costs

Dept:10 Purchasing - GF

Description		Amount	General Admin	Purchase Orders	Contract Amendment s & Renewals	Formal Bids/RFP's/P Q's	Purchasing Card Rebate	Countywide Programs
Personnel Costs								
Salaries	S1	477,718	108,920	135,720	95,974	94,302	0	42,804
<i>Salary % Split</i>			<i>22.80%</i>	<i>28.41%</i>	<i>20.09%</i>	<i>19.74%</i>	<i>.00%</i>	<i>8.96%</i>
Benefits	S	134,633	30,696	38,249	27,048	26,577	0	12,063
Subtotal - Personnel Costs		612,351	139,616	173,969	123,021	120,878	0	54,867
Services & Supplies Cost								
4261 General Supplies	S	4,259	971	1,210	856	841	0	382
4264 Books & Periodicals	S	0	0	0	0	0	0	0
4269 Equipment	S	325	74	92	65	64	0	29
43300 Prof & Tech Services	S	0	0	0	0	0	0	0
4341 Utilities	S	700	160	199	141	138	0	63
4343 Repairs & Maint	S	104	24	30	21	21	0	9
4344 Rent & Lease	S	4,157	948	1,181	835	821	0	372
4351 Misc Serv & Chrgs	S	0	0	0	0	0	0	0
4354 Adv & Pub	S	0	0	0	0	0	0	0
4356 Dues-Mtgs-Train	S	3,805	868	1,081	764	751	0	341
4358 Travel-Freight-Deliv	S	1,579	360	449	317	312	0	141
4385 Fin & Debt Services	D	0	0	0	0	0	0	0
45 Land & Capital	D	0	0	0	0	0	0	0
46 Intergovernmental	D	0	0	0	0	0	0	0
47 Interdepartmental	D	0	0	0	0	0	0	0
4759 Indirect Costs	D	80,126	0	0	0	0	0	0
JPMorgan Chase Rebate	P	(78,543)	0	0	0	0	(78,543)	0
4757 IT Charges	D	24,076	0	0	0	0	0	0
4757 IT Tech Repl	S	2,134	487	606	429	421	0	191
4757 Fleet Charges	S	83	19	24	17	16	0	7
4757 Facility Charges	D	36,109	0	0	0	0	0	0
47 Insurance Tr's	S	949	216	270	191	187	0	85
Office Supply Rebate	P	(10,623)	0	0	0	0	0	(10,623)
Subtotal - Services & Supplies		69,240	4,126	5,141	3,635	3,572	(78,543)	(9,001)
Department Cost Total		681,591	143,742	179,110	126,657	124,450	(78,543)	45,865
Adjustments to Cost								
4385 Fin & Debt Services	D	0	0	0	0	0	0	0

Jefferson County, Colorado
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A. Department Costs

Dept:10 Purchasing - GF

Description	Amount	General Admin	Purchase Orders	Contract Amendment s & Renewals	Formal Bids/RFP's/P Q's	Purchasing Card Rebate	Countywide Programs	
45 Land & Capital	D	0	0	0	0	0	0	
46 Intergovernmental	D	0	0	0	0	0	0	
47 Interdepartmental	D	0	0	0	0	0	0	
4759 Indirect Costs	D	(80,126)	0	0	0	0	0	
4757 IT Charges	D	(24,076)	0	0	0	0	0	
4757 Facility Charges	D	(36,109)	0	0	0	0	0	
Subtotal - Adjustments		(140,311)	0	0	0	0	0	
Total Costs After Adjustments		541,280	143,742	179,110	126,657	124,450	(78,543)	45,865
General Admin Distribution			(143,742)	52,898	37,406	36,755	0	16,683
Grand Total		\$541,280		\$232,007	\$164,063	\$161,205	\$(78,543)	\$62,548

**Jefferson County, Colorado
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Salary%)

Dept:10 Purchasing - GF

Department	First Incoming	Second Incoming	Purchase Orders	Contract Amendments & Renewals	Formal Bids/RFP's/P Q's	Purchasing Card Rebate	Countywide Programs
1 Courts & Admin Building (CAB)	\$17,410	\$0	\$6,407	\$4,531	\$4,452	\$0	\$2,021
Subtotal - Building Interest and Deprec	17,410	0	6,407	4,531	4,452	0	2,021
3 County Manager	1,651	303	719	508	500	0	227
Subtotal - County Manager - GF	1,651	303	719	508	500	0	227
4 Internal Customer Service	735	116	313	221	217	0	99
Subtotal - Public Information Office - G	735	116	313	221	217	0	99
5 Billable Legal Fees *	8,605	1,035	0	0	0	0	9,640
Subtotal - County Atty Admin - GF	8,605	1,035	0	0	0	0	9,640
6 Finance & IT Supervision	18,699	1,635	7,483	5,292	5,199	0	2,360
Subtotal - Finance & IT - GF	18,699	1,635	7,483	5,292	5,199	0	2,360
7 Accounts Payable	424	68	181	128	126	0	57
7 General Accounting	4,070	642	1,734	1,226	1,205	0	547
7 Payroll	880	137	374	265	260	0	118
7 Audit	436	0	161	114	112	0	51
7 Purchasing Supervision	23,236	3,548	9,856	6,970	6,848	0	3,109
Subtotal - Accounting - GF	29,046	4,395	12,307	8,702	8,551	0	3,881
8 Budget Analysis	496	71	209	148	145	0	66
8 Budget Issues	813	117	342	242	238	0	108
Subtotal - Budget - GF	1,310	188	551	390	383	0	174
9 Recruitment	432	78	188	133	131	0	59
9 General HR	1,748	320	761	538	529	0	240
9 Terminations	131	24	57	40	40	0	18
9 Background Checks	20	0	7	5	5	0	2
9 Compensation Program	184	29	78	55	54	0	25
9 Compensation Reclassifications	488	96	215	152	149	0	68
Subtotal - Human Resources - GF	3,002	548	1,306	924	908	0	412
10 Purchase Orders	0	265	97	69	68	0	31

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B. Incoming Costs - (Default Spread Salary%)

Dept:10 Purchasing - GF

Department	First Incoming	Second Incoming	Purchase Orders	Contract Amendment s & Renewals	Formal Bids/RFP's/P Q's	Purchasing Card Rebate	Countywide Programs
10 Purchasing Card Rebate	\$0	\$(103)	\$(38)	\$(27)	\$(26)	\$0	\$(12)
10 Countywide Programs	0	254	93	66	65	0	29
Subtotal - Purchasing - GF	0	415	153	108	106	0	48
13 Board of County Commissioners	0	1,468	540	382	375	0	170
13 County Commissioner's Other	0	998	367	260	255	0	116
Subtotal - Board of County Comm - GF	0	2,466	907	642	630	0	286
14 Banking	0	375	138	98	96	0	44
14 Investments - General Fund	0	180	66	47	46	0	21
Subtotal - Treasurer - GF	0	555	204	145	142	0	64
15 Non-Divisional	0	409	151	107	105	0	48
15 Cash Audit	0	11	4	3	3	0	1
Subtotal - Non-Departmental - GF	0	421	155	109	108	0	49
17 Fac - Courts & Admin Bldg	0	30,919	11,378	8,046	7,906	0	3,588
Subtotal - Facilities & Const Mgmt - GF	0	30,919	11,378	8,046	7,906	0	3,588
18 Organization Specific Services	0	15,592	5,738	4,057	3,987	0	1,810
18 ECM	0	2,704	995	704	691	0	314
18 ERP	0	4,215	1,551	1,097	1,078	0	489
18 EMail	0	827	304	215	211	0	96
18 Network & Telecomm & IVR	0	10,427	3,837	2,713	2,666	0	1,210
18 GIS	0	3,884	1,429	1,011	993	0	451
18 File/Print Servers	0	53	19	14	14	0	6
18 Enterprise Web Apps	0	2,020	743	526	516	0	234
18 Customer Service	0	4,690	1,726	1,221	1,199	0	544
18 Record Management	0	226	83	59	58	0	26
18 Time & Labor Management	0	326	120	85	83	0	38
18 Security Services	0	990	364	258	253	0	115
Subtotal - IT Services - GF	0	45,953	16,911	11,959	11,750	0	5,333
20 Clerk to the Board	0	2,043	752	532	522	0	237
Subtotal - C&R Clerk to the Board - GF	0	2,043	752	532	522	0	237
Total Incoming	80,458	90,991	59,546	42,108	41,374	0	28,420
C. Total Allocated		\$712,728	\$291,554	\$206,171	\$202,579	\$(78,543)	\$90,968
			40.91%	28.93%	28.42%	(11.02)%	12.76%

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Purchase Orders Allocations

Dept:10 Purchasing - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	2	0.20%	\$530	\$0	\$530	\$0	\$530
4 Public Information Office - GF	1	0.10%	265	0	265	0	265
5 County Atty Admin - GF	1	0.10%	265	0	265	0	265
7 Accounting - GF	2	0.20%	530	0	530	0	530
9 Human Resources - GF	4	0.41%	1,059	0	1,059	0	1,059
10 Purchasing - GF	1	0.10%	265	0	265	0	265
12 Building Safety - GF	1	0.10%	265	0	265	34	299
14 Treasurer - GF	5	0.51%	1,324	0	1,324	172	1,496
15 Non-Departmental - GF	9	0.92%	2,383	0	2,383	309	2,692
16 Transportation & Engineering - GF	11	1.13%	2,913	0	2,913	377	3,290
17 Facilities & Const Mgmt - GF	120	12.30%	31,777	0	31,777	4,117	35,893
18 IT Services - GF	378	38.73%	100,096	0	100,096	12,967	113,063
20 C&R Clerk to the Board - GF	1	0.10%	265	0	265	34	299
21 C&R Elections - GF	7	0.72%	1,854	0	1,854	240	2,094
22 C&R Motor Vehicle - GF	3	0.31%	794	0	794	103	897
23 C&R Recording - GF	4	0.41%	1,059	0	1,059	137	1,196
25 CSU Extension - GF	3	0.31%	794	0	794	103	897
26 Coroner - GF	2	0.20%	530	0	530	69	598
28 District Attorney Admin - GF	14	1.43%	3,707	0	3,707	480	4,188
30 Emergency Management - GF	2	0.20%	530	0	530	69	598
31 Fairgrounds - GF	2	0.20%	530	0	530	69	598
33 Justice Services - GF	1	0.10%	265	0	265	34	299
34 Planning & Zoning - GF	3	0.31%	794	0	794	103	897
36 JCSO Detentions - GF	2	0.20%	530	0	530	69	598
37 JCSO Law Enforcement - GF	3	0.31%	794	0	794	103	897
39 JCSO Support Services - GF	72	7.38%	19,066	0	19,066	2,470	21,536
41 Historical Commission - GF	1	0.10%	265	0	265	34	299
44 Worker's Compensation Fund	1	0.10%	265	0	265	34	299
45 Open Space Fund	45	4.61%	11,916	0	11,916	1,544	13,460
51 Conservation Trust Fund	1	0.10%	265	0	265	34	299
52 Boettcher Mansion Fund	11	1.13%	2,913	0	2,913	377	3,290
56 Evergreen/Conifer Traf Imp Fund	2	0.20%	530	0	530	69	598
57 Road & Bridge Fund	74	7.58%	19,596	0	19,596	2,539	22,134
58 Social Services Fund	21	2.15%	5,561	0	5,561	720	6,281
59 Workforce Development Fund	3	0.31%	794	0	794	103	897
60 Head Start Fund	9	0.92%	2,383	0	2,383	309	2,692
61 Capital Expenditures Fund	10	1.02%	2,648	0	2,648	343	2,991
63 Fleet Services Fund	84	8.61%	22,244	0	22,244	2,882	25,125
66 Patrol Fund	8	0.82%	2,118	0	2,118	274	2,393
67 Inmate Welfare Fund	2	0.20%	530	0	530	69	598
69 Public Health Fund	4	0.41%	1,059	0	1,059	137	1,196
70 Airport Fund	38	3.89%	10,063	0	10,063	1,304	11,366

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Full Cost Allocation Plan

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Purchase Orders Allocations

Dept:10 Purchasing - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
75 SE Sales Tax-Capital Fund	6	0.61%	\$1,589	\$0	\$1,589	\$206	\$1,795
76 Solid Waste Emergency Fund	1	0.10%	265	0	265	34	299
77 Solid Waste Management Fund	1	0.10%	265	0	265	34	299
Subtotal	976	100.00%	258,450	0	258,450	33,104	291,554
Direct Bills					0		0
Total					\$258,450		\$291,554

Basis Units: Number of PO's & ON's & PO Mods (weighted for complexity) by division

Source:

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
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Contract Amendments & Renewals Allocations

Dept:10 Purchasing - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	3	1.16%	\$2,125	\$0	\$2,125	\$0	\$2,125
4 Public Information Office - GF	2	0.78%	1,417	0	1,417	0	1,417
7 Accounting - GF	4	1.55%	2,834	0	2,834	0	2,834
9 Human Resources - GF	6	2.33%	4,250	0	4,250	0	4,250
14 Treasurer - GF	1	0.39%	708	0	708	96	805
16 Transportation & Engineering - GF	8	3.10%	5,667	0	5,667	771	6,438
17 Facilities & Const Mgmt - GF	50	19.38%	35,419	0	35,419	4,817	40,236
18 IT Services - GF	71	27.52%	50,295	0	50,295	6,840	57,135
22 C&R Motor Vehicle - GF	3	1.16%	2,125	0	2,125	289	2,414
26 Coroner - GF	1	0.39%	708	0	708	96	805
28 District Attorney Admin - GF	6	2.33%	4,250	0	4,250	578	4,828
34 Planning & Zoning - GF	2	0.78%	1,417	0	1,417	193	1,609
35 Public Trustee	2	0.78%	1,417	0	1,417	193	1,609
39 JCSO Support Services - GF	30	11.63%	21,251	0	21,251	2,890	24,141
43 Insurance Fund	3	1.16%	2,125	0	2,125	289	2,414
45 Open Space Fund	13	5.04%	9,209	0	9,209	1,252	10,461
57 Road & Bridge Fund	24	9.30%	17,001	0	17,001	2,312	19,313
58 Social Services Fund	5	1.94%	3,542	0	3,542	482	4,024
63 Fleet Services Fund	12	4.65%	8,501	0	8,501	1,156	9,657
70 Airport Fund	12	4.65%	8,501	0	8,501	1,156	9,657
Subtotal	258	100.00%	182,761	0	182,761	23,409	206,171
Direct Bills					0		0
Total					\$182,761		\$206,171

Basis Units: Number of Amendments & Renewals
Source:

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Formal Bids/RFP's/PQ's Allocations

Dept:10 Purchasing - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	1	1.00%	\$1,796	\$0	\$1,796	\$0	\$1,796
7 Accounting - GF	2	2.00%	3,592	0	3,592	0	3,592
9 Human Resources - GF	1	1.00%	1,796	0	1,796	0	1,796
16 Transportation & Engineering - GF	10	10.00%	17,958	0	17,958	2,396	20,354
17 Facilities & Const Mgmt - GF	24	24.00%	43,099	0	43,099	5,750	48,849
21 C&R Elections - GF	1	1.00%	1,796	0	1,796	240	2,035
22 C&R Motor Vehicle - GF	1	1.00%	1,796	0	1,796	240	2,035
26 Coroner - GF	2	2.00%	3,592	0	3,592	479	4,071
30 Emergency Management - GF	4	4.00%	7,183	0	7,183	958	8,141
39 JCSO Support Services - GF	12	12.00%	21,549	0	21,549	2,875	24,424
45 Open Space Fund	18	18.00%	32,324	0	32,324	4,313	36,637
57 Road & Bridge Fund	16	16.00%	28,732	0	28,732	3,834	32,566
63 Fleet Services Fund	5	5.00%	8,979	0	8,979	1,198	10,177
70 Airport Fund	3	3.00%	5,387	0	5,387	719	6,106
Subtotal	100	100.00%	179,577	0	179,577	23,002	202,579
Direct Bills					0		0
Total					\$179,577		\$202,579

Basis Units: Number of Written bids, RFPs and Prequalifications weighted for complexity
Source:

Jefferson County, Colorado
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Purchasing Card Rebate Allocations

Dept:10 Purchasing - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	7,079.05	0.14%	\$(113)	\$0	\$(113)	\$0	\$(113)
4 Public Information Office - GF	9,484.45	0.19%	(152)	0	(152)	0	(152)
5 County Atty Admin - GF	37,610.41	0.77%	(602)	0	(602)	0	(602)
6 Finance & IT - GF	235.04	0.00%	(4)	0	(4)	0	(4)
7 Accounting - GF	23,084.45	0.47%	(370)	0	(370)	0	(370)
8 Budget - GF	9,522.94	0.19%	(153)	0	(153)	0	(153)
9 Human Resources - GF	45,555.77	0.93%	(730)	0	(730)	0	(730)
10 Purchasing - GF	6,453.83	0.13%	(103)	0	(103)	0	(103)
11 Development & Trans - GF	220.00	0.00%	(4)	0	(4)	0	(4)
12 Building Safety - GF	61,940.81	1.26%	(992)	0	(992)	0	(992)
13 Board of County Comm - GF	28,688.53	0.58%	(459)	0	(459)	0	(459)
14 Treasurer - GF	15,107.63	0.31%	(242)	0	(242)	0	(242)
16 Transportation & Engineering - GF	57,171.13	1.17%	(916)	0	(916)	0	(916)
17 Facilities & Const Mgmt - GF	364,851.89	7.44%	(5,843)	0	(5,843)	0	(5,843)
18 IT Services - GF	185,710.66	3.79%	(2,974)	0	(2,974)	0	(2,974)
19 C&R Administration - GF	62,388.69	1.27%	(999)	0	(999)	0	(999)
20 C&R Clerk to the Board - GF	1,930.11	0.04%	(31)	0	(31)	0	(31)
21 C&R Elections - GF	24,935.50	0.51%	(399)	0	(399)	0	(399)
22 C&R Motor Vehicle - GF	5,814.49	0.12%	(93)	0	(93)	0	(93)
23 C&R Recording - GF	3,476.14	0.07%	(56)	0	(56)	0	(56)
24 Assessor - GF	22,595.28	0.46%	(362)	0	(362)	0	(362)
25 CSU Extension - GF	56,616.50	1.15%	(907)	0	(907)	0	(907)
26 Coroner - GF	37,659.40	0.77%	(603)	0	(603)	0	(603)
28 District Attorney Admin - GF	208,856.81	4.26%	(3,345)	0	(3,345)	0	(3,345)
30 Emergency Management - GF	27,079.98	0.55%	(434)	0	(434)	0	(434)
31 Fairgrounds - GF	120,298.73	2.45%	(1,927)	0	(1,927)	0	(1,927)
33 Justice Services - GF	91,479.77	1.87%	(1,465)	0	(1,465)	0	(1,465)
34 Planning & Zoning - GF	35,952.99	0.73%	(576)	0	(576)	0	(576)
35 Public Trustee	4,707.75	0.10%	(75)	0	(75)	0	(75)
36 JCSO Detentions - GF	118,923.27	2.42%	(1,905)	0	(1,905)	0	(1,905)
37 JCSO Law Enforcement - GF	36,575.70	0.75%	(586)	0	(586)	0	(586)
38 JCSO Executive - GF	27,459.09	0.56%	(440)	0	(440)	0	(440)
39 JCSO Support Services - GF	792,804.46	16.17%	(12,697)	0	(12,697)	0	(12,697)
41 Historical Commission - GF	2,498.33	0.05%	(40)	0	(40)	0	(40)
43 Insurance Fund	1,820.95	0.04%	(29)	0	(29)	0	(29)
44 Worker's Compensation Fund	250.00	0.01%	(4)	0	(4)	0	(4)
45 Open Space Fund	561,215.02	11.44%	(8,988)	0	(8,988)	0	(8,988)
52 Boettcher Mansion Fund	16,893.48	0.34%	(271)	0	(271)	0	(271)
57 Road & Bridge Fund	146,672.59	2.99%	(2,349)	0	(2,349)	0	(2,349)
58 Social Services Fund	396,322.86	8.08%	(6,347)	0	(6,347)	0	(6,347)
59 Workforce Development Fund	66,617.23	1.36%	(1,067)	0	(1,067)	0	(1,067)
60 Head Start Fund	126,190.89	2.57%	(2,021)	0	(2,021)	0	(2,021)

**Jefferson County, Colorado
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Purchasing Card Rebate Allocations

Dept:10 Purchasing - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
61 Capital Expenditures Fund	835.05	0.02%	\$(13)	\$0	\$(13)	\$0	\$(13)
63 Fleet Services Fund	357,639.83	7.29%	(5,728)	0	(5,728)	0	(5,728)
64 Library Fund	226,859.45	4.63%	(3,633)	0	(3,633)	0	(3,633)
66 Patrol Fund	155,400.19	3.17%	(2,489)	0	(2,489)	0	(2,489)
67 Inmate Welfare Fund	54,602.05	1.11%	(874)	0	(874)	0	(874)
69 Public Health Fund	1,726.69	0.04%	(28)	0	(28)	0	(28)
70 Airport Fund	230,350.14	4.70%	(3,689)	0	(3,689)	0	(3,689)
71 Wildland Fire Fund	9,689.83	0.20%	(155)	0	(155)	0	(155)
75 SE Sales Tax-Capital Fund	8,140.81	0.17%	(130)	0	(130)	0	(130)
76 Solid Waste Emergency Fund	3,497.95	0.07%	(56)	0	(56)	0	(56)
77 Solid Waste Management Fund	134.74	0.00%	(2)	0	(2)	0	(2)
78 Community Development Fund	4,675.96	0.10%	(75)	0	(75)	0	(75)
Subtotal	4,904,305.29	100.00%	(78,543)	0	(78,543)	0	(78,543)
Direct Bills					0		0
Total					\$(78,543)		\$(78,543)

Basis Units: P-Card Expenditures
Source:

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
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Countywide Programs Allocations

Dept:10 Purchasing - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	4.00	0.16%	\$127	\$0	\$127	\$0	\$127
4 Public Information Office - GF	8.00	0.32%	254	0	254	0	254
5 County Atty Admin - GF	33.00	1.32%	1,047	0	1,047	0	1,047
6 Finance & IT - GF	1.00	0.04%	32	0	32	0	32
7 Accounting - GF	19.90	0.79%	631	0	631	0	631
8 Budget - GF	6.00	0.24%	190	0	190	0	190
9 Human Resources - GF	13.00	0.52%	412	0	412	0	412
10 Purchasing - GF	8.00	0.32%	254	0	254	0	254
11 Development & Trans - GF	2.00	0.08%	63	0	63	10	73
12 Building Safety - GF	29.00	1.16%	920	0	920	138	1,058
13 Board of County Comm - GF	5.00	0.20%	159	0	159	24	182
14 Treasurer - GF	12.00	0.48%	381	0	381	57	438
16 Transportation & Engineering - GF	37.00	1.48%	1,174	0	1,174	176	1,349
17 Facilities & Const Mgmt - GF	57.00	2.27%	1,808	0	1,808	271	2,079
18 IT Services - GF	65.00	2.59%	2,062	0	2,062	309	2,371
19 C&R Administration - GF	8.00	0.32%	254	0	254	38	292
20 C&R Clerk to the Board - GF	3.00	0.12%	95	0	95	14	109
21 C&R Elections - GF	13.00	0.52%	412	0	412	62	474
22 C&R Motor Vehicle - GF	66.50	2.65%	2,109	0	2,109	316	2,425
23 C&R Recording - GF	16.00	0.64%	507	0	507	76	584
24 Assessor - GF	50.90	2.03%	1,614	0	1,614	242	1,856
25 CSU Extension - GF	5.00	0.20%	159	0	159	24	182
26 Coroner - GF	11.60	0.46%	368	0	368	55	423
27 County Attorney BOE - GF	1.95	0.08%	62	0	62	9	71
28 District Attorney Admin - GF	171.80	6.85%	5,449	0	5,449	817	6,266
29 District Atty Dom Violence - GF	1.00	0.04%	32	0	32	5	36
30 Emergency Management - GF	3.00	0.12%	95	0	95	14	109
31 Fairgrounds - GF	9.00	0.36%	285	0	285	43	328
33 Justice Services - GF	38.75	1.55%	1,229	0	1,229	184	1,413
34 Planning & Zoning - GF	39.90	1.59%	1,266	0	1,266	190	1,455
35 Public Trustee	6.00	0.24%	190	0	190	29	219
36 JCSO Detentions - GF	386.00	15.40%	12,243	0	12,243	1,835	14,078
37 JCSO Law Enforcement - GF	15.00	0.60%	476	0	476	71	547
38 JCSO Executive - GF	26.00	1.04%	825	0	825	124	948
39 JCSO Support Services - GF	117.00	4.67%	3,711	0	3,711	556	4,267
43 Insurance Fund	3.00	0.12%	95	0	95	14	109
45 Open Space Fund	111.50	4.45%	3,536	0	3,536	530	4,067
52 Boettcher Mansion Fund	5.00	0.20%	159	0	159	24	182
57 Road & Bridge Fund	186.60	7.45%	5,918	0	5,918	887	6,806
58 Social Services Fund	515.25	20.56%	16,342	0	16,342	2,450	18,792
59 Workforce Development Fund	34.50	1.38%	1,094	0	1,094	164	1,258
60 Head Start Fund	52.45	2.09%	1,664	0	1,664	249	1,913

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Countywide Programs Allocations

Dept:10 Purchasing - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 Fleet Services Fund	23.90	0.95%	\$758	\$0	\$758	\$114	\$872
65 Benefit Plan Fund	4.00	0.16%	127	0	127	19	146
66 Patrol Fund	248.00	9.90%	7,866	0	7,866	1,179	9,045
67 Inmate Welfare Fund	10.00	0.40%	317	0	317	48	365
70 Airport Fund	19.80	0.79%	628	0	628	94	722
78 Community Development Fund	3.00	0.12%	95	0	95	14	109
Subtotal	2,506.30	100.00%	79,492	0	79,492	11,476	90,968
Direct Bills					0		0
Total					\$79,492		\$90,968

Basis Units: Benefit Eligible FTE's with Health & Library excluded
Source:

Jefferson County, Colorado
Full Cost Allocation Plan

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Allocation Summary

Dept:10 Purchasing - GF

Department	Purchase Orders	Contract Amendment s & Renewals	Formal Bids/RFP's/P Q's	Purchasing Card Rebate	Countywide Programs	Total
3 County Manager - GF	\$530	\$2,125	\$1,796	\$(113)	\$127	\$4,464
4 Public Information Office - GF	265	1,417	0	(152)	254	1,783
5 County Atty Admin - GF	265	0	0	(602)	1,047	709
6 Finance & IT - GF	0	0	0	(4)	32	28
7 Accounting - GF	530	2,834	3,592	(370)	631	7,216
8 Budget - GF	0	0	0	(153)	190	38
9 Human Resources - GF	1,059	4,250	1,796	(730)	412	6,788
10 Purchasing - GF	265	0	0	(103)	254	415
11 Development & Trans - GF	0	0	0	(4)	73	69
12 Building Safety - GF	299	0	0	(992)	1,058	365
13 Board of County Comm - GF	0	0	0	(459)	182	(277)
14 Treasurer - GF	1,496	805	0	(242)	438	2,496
15 Non-Departmental - GF	2,692	0	0	0	0	2,692
16 Transportation & Engineering - GF	3,290	6,438	20,354	(916)	1,349	30,516
17 Facilities & Const Mgmt - GF	35,893	40,236	48,849	(5,843)	2,079	121,214
18 IT Services - GF	113,063	57,135	0	(2,974)	2,371	169,595
19 C&R Administration - GF	0	0	0	(999)	292	(707)
20 C&R Clerk to the Board - GF	299	0	0	(31)	109	378
21 C&R Elections - GF	2,094	0	2,035	(399)	474	4,204
22 C&R Motor Vehicle - GF	897	2,414	2,035	(93)	2,425	7,679
23 C&R Recording - GF	1,196	0	0	(56)	584	1,724
24 Assessor - GF	0	0	0	(362)	1,856	1,495
25 CSU Extension - GF	897	0	0	(907)	182	173
26 Coroner - GF	598	805	4,071	(603)	423	5,294
27 County Attorney BOE - GF	0	0	0	0	71	71
28 District Attorney Admin - GF	4,188	4,828	0	(3,345)	6,266	11,937
29 District Atty Dom Violence - GF	0	0	0	0	36	36
30 Emergency Management - GF	598	0	8,141	(434)	109	8,415
31 Fairgrounds - GF	598	0	0	(1,927)	328	(1,000)
33 Justice Services - GF	299	0	0	(1,465)	1,413	247
34 Planning & Zoning - GF	897	1,609	0	(576)	1,455	3,386
35 Public Trustee	0	1,609	0	(75)	219	1,753
36 JCSO Detentions - GF	598	0	0	(1,905)	14,078	12,772
37 JCSO Law Enforcement - GF	897	0	0	(586)	547	859
38 JCSO Executive - GF	0	0	0	(440)	948	509
39 JCSO Support Services - GF	21,536	24,141	24,424	(12,697)	4,267	61,672
41 Historical Commission - GF	299	0	0	(40)	0	259
43 Insurance Fund	0	2,414	0	(29)	109	2,494
44 Worker's Compensation Fund	299	0	0	(4)	0	295
45 Open Space Fund	13,460	10,461	36,637	(8,988)	4,067	55,637
51 Conservation Trust Fund	299	0	0	0	0	299

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Allocation Summary

Dept:10 Purchasing - GF

Department	Purchase Orders	Contract Amendment s & Renewals	Formal Bids/RFP's/P Q's	Purchasing Card Rebate	Countywide Programs	Total
52 Boettcher Mansion Fund	\$3,290	\$0	\$0	\$(271)	\$182	\$3,202
56 Evergreen/Conifer Traf Imp Fund	598	0	0	0	0	598
57 Road & Bridge Fund	22,134	19,313	32,566	(2,349)	6,806	78,470
58 Social Services Fund	6,281	4,024	0	(6,347)	18,792	22,750
59 Workforce Development Fund	897	0	0	(1,067)	1,258	1,089
60 Head Start Fund	2,692	0	0	(2,021)	1,913	2,584
61 Capital Expenditures Fund	2,991	0	0	(13)	0	2,978
63 Fleet Services Fund	25,125	9,657	10,177	(5,728)	872	40,103
64 Library Fund	0	0	0	(3,633)	0	(3,633)
65 Benefit Plan Fund	0	0	0	0	146	146
66 Patrol Fund	2,393	0	0	(2,489)	9,045	8,949
67 Inmate Welfare Fund	598	0	0	(874)	365	88
69 Public Health Fund	1,196	0	0	(28)	0	1,169
70 Airport Fund	11,366	9,657	6,106	(3,689)	722	24,162
71 Wildland Fire Fund	0	0	0	(155)	0	(155)
75 SE Sales Tax-Capital Fund	1,795	0	0	(130)	0	1,664
76 Solid Waste Emergency Fund	299	0	0	(56)	0	243
77 Solid Waste Management Fund	299	0	0	(2)	0	297
78 Community Development Fund	0	0	0	(75)	109	35
Total	\$291,554	\$206,171	\$202,579	\$(78,543)	\$90,968	\$712,728

DEVELOPMENT & TRANSPORTATION

Nature and Extent of Service

Development & Transportation serves as a medium of communication between the departments and divisions, the County Manager and the BCC. It provides administrative and managerial support to Building Safety, Transportation & Engineering, Planning & Zoning, Road & Bridge, and the Airport. Indirect costs for these functions will be allocated to the receiving division's budgets. Development & Transportation includes the following *function*:

- **Development & Transportation Administration Supervision:** Costs associated with this function are allocated based on the number of benefit eligible FTE's supervised by division.

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
6/14/2016

A. Department Costs

Dept:11 Development & Trans - GF

Description		Amount	General Admin	D&T Admin Supervision
<hr/>				
Personnel Costs				
Salaries	S1	164,501	0	164,501
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	54,276	0	54,276
Subtotal - Personnel Costs		<hr/> 218,777	0	<hr/> 218,777
Services & Supplies Cost				
4261 General Supplies	S	(328)	0	(328)
4264 Books & Periodicals	S	0	0	0
4269 Equipment	S	0	0	0
43300 Prof & Tech Services	S	279	0	279
4341 Utilities	S	966	0	966
4343 Repairs & Maint	S	0	0	0
4344 Rent & Lease	S	0	0	0
4351 Misc Serv & Chrg	S	0	0	0
4356 Dues-Mtgs-Train	S	518	0	518
4358 Travel-Freight-Deliv	S	750	0	750
4385 Fin & Debt Services	D	0	0	0
45 Land & Capital	D	0	0	0
46 Intergovernmental	D	0	0	0
47 Interdepartmental	D	0	0	0
4759 Indirect Costs	D	8,739	0	0
4757 IT Charges	D	9,230	0	0
4757 IT Tech Repl	S	1,001	0	1,001
4757 Fleet Charges	S	0	0	0
4757 Facility Charges	D	3,209	0	0
47 Insurance Tr's	S	162	0	162
Subtotal - Services & Supplies		<hr/> 24,526	0	<hr/> 3,348
Department Cost Total		243,303	0	222,125
Adjustments to Cost				
4385 Fin & Debt Services	D	0	0	0

**Jefferson County, Colorado
Full Cost Allocation Plan**

FY 2015
6/14/2016

A. Department Costs

Dept:11 Development & Trans - GF

Description		Amount	General Admin	D&T Admin Supervision
45 Land & Capital	D	0	0	0
46 Intergovernmental	D	0	0	0
47 Interdepartmental	D	0	0	0
4759 Indirect Costs	D	(8,739)	0	0
4757 IT Charges	D	(9,230)	0	0
4757 Facility Charges	D	(3,209)	0	0
Subtotal - Adjustments		<u>(21,178)</u>	0	0
Total Costs After Adjustments		222,125	0	222,125
General Admin Distribution			0	0
Grand Total		<u><u>\$222,125</u></u>		<u><u>\$222,125</u></u>

**Jefferson County, Colorado
Full Cost Allocation Plan**

FY 2015
6/14/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:11 Development & Trans - GF

Department	First Incoming	Second Incoming	D&T Admin Supervision
1 Courts & Admin Building (CAB)	\$1,547	\$0	\$1,547
Subtotal - Building Interest and Deprec	1,547	0	1,547
3 County Manager	413	76	488
Subtotal - County Manager - GF	413	76	488
4 Internal Customer Service	184	29	213
Subtotal - Public Information Office - G	184	29	213
5 Billable Legal Fees	19,591	2,357	21,948
5 Litigation Costs	277	29	307
Subtotal - County Atty Admin - GF	19,868	2,386	22,254
7 Accounts Payable	369	59	428
7 General Accounting	3,090	488	3,578
7 Payroll	196	30	226
7 Audit	330	0	330
Subtotal - Accounting - GF	3,984	577	4,561
8 Budget Analysis	175	25	200
8 Budget Issues	203	29	232
Subtotal - Budget - GF	378	54	432
9 General HR	437	80	517
9 Training	222	34	256
9 Compensation Program	46	7	53
Subtotal - Human Resources - GF	705	122	826
10 Purchasing Card Rebate	(4)	0	(4)
10 Countywide Programs	63	10	73
Subtotal - Purchasing - GF	60	10	69
13 Board of County Commissioners	0	367	367
13 County Commissioner's Other	0	352	352
Subtotal - Board of County Comm - GF	0	719	719
14 Banking	0	132	132

**Jefferson County, Colorado
Full Cost Allocation Plan**

FY 2015
6/14/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:11 Development & Trans - GF

Department	First Incoming	Second Incoming	D&T Admin Supervision
14 Investments - General Fund	\$0	\$63	\$63
Subtotal - Treasurer - GF	0	196	196
15 Non-Divisional	0	102	102
Subtotal - Non-Departmental - GF	0	102	102
17 Fac - Courts & Admin Bldg	0	2,747	2,747
Subtotal - Facilities & Const Mgmt - GF	0	2,747	2,747
18 ECM	0	676	676
18 ERP	0	1,485	1,485
18 EMail	0	207	207
18 Network & Telecomm & IVR	0	2,607	2,607
18 GIS	0	971	971
18 File/Print Servers	0	13	13
18 Enterprise Web Apps	0	505	505
18 Customer Service	0	1,173	1,173
18 Record Retrieval	0	358	358
18 Record Management	0	57	57
18 Record Storage	0	2,473	2,473
18 Time & Labor Management	0	85	85
18 Security Services	0	247	247
Subtotal - IT Services - GF	0	10,856	10,856
Total Incoming	27,139	17,872	45,011
C. Total Allocated		\$267,136	\$267,136
		100.00%	

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
6/14/2016

D&T Admin Supervision Allocations

Dept:11 Development & Trans - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 Building Safety - GF	29.00	9.29%	\$23,147	\$0	\$23,147	\$1,660	\$24,806
16 Transportation & Engineering - GF	37.00	11.85%	29,532	0	29,532	2,117	31,649
34 Planning & Zoning - GF	39.90	12.78%	31,846	0	31,846	2,283	34,130
57 Road & Bridge Fund	186.60	59.75%	148,936	0	148,936	10,679	159,615
70 Airport Fund	19.80	6.34%	15,803	0	15,803	1,133	16,937
Subtotal	312.30	100.00%	249,264	0	249,264	17,872	267,136
Direct Bills					0		0
Total					\$249,264		\$267,136

Basis Units: Benefit Eligible FTE's for divisions supervised
Source:

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
6/14/2016

Allocation Summary

Dept:11 Development & Trans - GF

Department	D&T Admin Supervision	Total
12 Building Safety - GF	\$24,806	\$24,806
16 Transportation & Engineering - GF	31,649	31,649
34 Planning & Zoning - GF	34,130	34,130
57 Road & Bridge Fund	159,615	159,615
70 Airport Fund	16,937	16,937
Total	\$267,136	\$267,136

BOARD OF COUNTY COMMISSIONERS

Nature and Extent of Services

The Board of County Commissioners (BCC) is charged with overseeing the organization and budgets of a wide variety of county programs. No indirect costs for this function will be allocated to the receiving department/division's budget. The BCC includes the following *functions*:

- **Board of County Commissioners:** These costs are allocated based on benefit eligible FTE's by department/division except for Library and Public Health which are charged at 10% as they have their own boards.
- **County Commissioner's Other:** These costs are allocated based on actual expenditures (excluding debt and transfers) by department/division except for Library and Public Health which are charged at 10% as they have their own boards.

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
6/14/2016

A. Department Costs

Dept:13 Board of County Comm - GF

Description		Amount	General Admin	Board of County Commissioners	County Commissioners' Other
Personnel Costs					
Salaries	S1	453,354	0	226,677	226,677
<i>Salary % Split</i>			<i>.00%</i>	<i>50.00%</i>	<i>50.00%</i>
Benefits	S	153,626	0	76,813	76,813
Subtotal - Personnel Costs		606,980	0	303,490	303,490
Services & Supplies Cost					
4261 General Supplies	S	7,242	0	3,621	3,621
4264 Books & Periodicals	S	593	0	297	297
4269 Equipment	S	3,944	0	1,972	1,972
43300 Prof & Tech Services	S	0	0	0	0
4341 Utilities	S	4,002	0	2,001	2,001
4343 Repairs & Maint	S	78	0	39	39
4344 Rent & Lease	S	6,279	0	3,140	3,140
4351 Misc Serv & Chrgs	S	0	0	0	0
4354 Adv & Pub	S	0	0	0	0
4356 Dues-Mtgs-Train	S	14,051	0	7,026	7,026
4358 Travel-Freight-Deliv	S	25,314	0	12,657	12,657
4385 Fin & Debt Services	D	0	0	0	0
45 Land & Capital	D	0	0	0	0
46 Intergovernmental	D	0	0	0	0
47 Interdepartmental	D	0	0	0	0
4759 Indirect Costs	D	225,327	0	0	0
4757 IT Charges	D	26,283	0	0	0
4757 IT Tech Repl	S	2,229	0	1,115	1,115
4757 Fleet Charges	S	3,941	0	1,971	1,971
4757 Facility Charges	D	88,091	0	0	0
47 Insurance Tr's	S	1,396	0	698	698
4757 Other Direct Charges	S	(1,417)	0	(709)	(709)
Subtotal - Services & Supplies		407,353	0	33,826	33,826
Department Cost Total		1,014,333	0	337,316	337,316
Adjustments to Cost					
4385 Fin & Debt Services	D	0	0	0	0

**Jefferson County, Colorado
Full Cost Allocation Plan**

FY 2015
6/14/2016

A. Department Costs

Dept:13 Board of County Comm - GF

Description		Amount	General Admin	Board of County Commissioners	County Commissioners' Other
45 Land & Capital	D	0	0	0	0
46 Intergovernmental	D	0	0	0	0
47 Interdepartmental	D	0	0	0	0
4759 Indirect Costs	D	(225,327)	0	0	0
4757 IT Charges	D	(26,283)	0	0	0
4757 Facility Charges	D	(88,091)	0	0	0
Subtotal - Adjustments		(339,701)	0	0	0
Total Costs After Adjustments		674,632	0	337,316	337,316
General Admin Distribution			0	0	0
Grand Total		<u>\$674,632</u>		<u>\$337,316</u>	<u>\$337,316</u>

**Jefferson County, Colorado
Full Cost Allocation Plan**

FY 2015
6/14/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:13 Board of County Comm - GF

Department	First Incoming	Second Incoming	Board of County Commissione r's	County Commissione r's Other
1 Courts & Admin Building (CAB)	\$42,073	\$0	\$21,036	\$21,036
Subtotal - Building Interest and Deprec	42,073	0	21,036	21,036
2 Equipment Depreciation	213	0	107	107
Subtotal - Equipment Depreciation	213	0	107	107
3 County Manager	1,032	189	611	611
Subtotal - County Manager - GF	1,032	189	611	611
4 Internal Customer Service	459	72	266	266
4 FrontDesk/Switchboard	1,429	164	796	796
Subtotal - Public Information Office - G	1,889	236	1,062	1,062
5 Billable Legal Fees	175,282	21,089	98,185	98,185
5 Litigation Costs	21,709	2,282	11,995	11,995
Subtotal - County Atty Admin - GF	196,991	23,370	110,181	110,181
7 Accounts Payable	1,292	206	749	749
7 General Accounting	5,464	862	3,163	3,163
7 Payroll	782	122	452	452
7 Capital Assets	909	131	520	520
7 Audit	705	0	352	352
Subtotal - Accounting - GF	9,152	1,321	5,237	5,237
8 Budget Analysis	528	75	302	302
8 Budget Issues	508	73	291	291
Subtotal - Budget - GF	1,036	148	592	592
9 Recruitment	1,297	235	766	766
9 General HR	1,092	200	646	646
9 Terminations	261	49	155	155
9 Unemployment	622	112	367	367
9 Training	355	55	205	205
9 Background Checks	78	0	39	39
9 Compensation Program	115	18	66	66

**Jefferson County, Colorado
Full Cost Allocation Plan**

FY 2015
6/14/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:13 Board of County Comm - GF

Department	First Incoming	Second Incoming	Board of County Commissione r's	County Commissione r's Other
9 Compensation Reclassifications	\$488	\$96	\$292	\$292
Subtotal - Human Resources - GF	4,308	766	2,537	2,537
10 Purchasing Card Rebate	(459)	0	(230)	(230)
10 Countywide Programs	159	24	91	91
Subtotal - Purchasing - GF	(301)	24	(139)	(139)
13 Board of County Commissioners	0	917	459	459
13 County Commissioner's Other	0	1,061	531	531
Subtotal - Board of County Comm - GF	0	1,979	989	989
14 Banking	0	399	200	200
14 Investments - General Fund	0	191	96	96
Subtotal - Treasurer - GF	0	591	295	295
15 Non-Divisional	0	256	128	128
15 Cash Audit	0	9	4	4
Subtotal - Non-Departmental - GF	0	264	132	132
17 Fac - Courts & Admin Bldg	0	74,716	37,358	37,358
Subtotal - Facilities & Const Mgmt - GF	0	74,716	37,358	37,358
18 Organization Specific Services	0	5,558	2,779	2,779
18 ECM	0	1,690	845	845
18 ERP	0	4,482	2,241	2,241
18 EMail	0	517	258	258
18 Network & Telecomm & IVR	0	6,517	3,258	3,258
18 GIS	0	2,427	1,214	1,214
18 AV	0	2,095	1,047	1,047
18 File/Print Servers	0	33	17	17
18 Enterprise Web Apps	0	1,262	631	631
18 Customer Service	0	2,931	1,466	1,466
18 Record Retrieval	0	478	239	239
18 Record Management	0	141	71	71
18 Record Storage	0	8,610	4,305	4,305

**Jefferson County, Colorado
Full Cost Allocation Plan**

FY 2015
6/14/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:13 Board of County Comm - GF

Department	First Incoming	Second Incoming	Board of County Commissione r's	County Commissione r's Other
18 Time & Labor Management	\$0	\$223	\$112	\$112
18 Security Services	0	619	309	309
Subtotal - IT Services - GF	0	37,584	18,792	18,792
20 Clerk to the Board	0	13,572	6,786	6,786
Subtotal - C&R Clerk to the Board - GF	0	13,572	6,786	6,786
Total Incoming	256,393	154,760	205,577	205,577
C. Total Allocated		\$1,085,785	\$542,893	\$542,893
			50.00%	50.00%

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
6/14/2016

Board of County Commissioners Allocations

Dept:13 Board of County Comm - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	4.00	0.16%	\$734	\$0	\$734	\$0	\$734
4 Public Information Office - GF	8.00	0.32%	1,468	0	1,468	0	1,468
5 County Atty Admin - GF	33.00	1.30%	6,054	0	6,054	0	6,054
6 Finance & IT - GF	1.00	0.04%	183	0	183	0	183
7 Accounting - GF	19.90	0.78%	3,651	0	3,651	0	3,651
8 Budget - GF	6.00	0.24%	1,101	0	1,101	0	1,101
9 Human Resources - GF	13.00	0.51%	2,385	0	2,385	0	2,385
10 Purchasing - GF	8.00	0.32%	1,468	0	1,468	0	1,468
11 Development & Trans - GF	2.00	0.08%	367	0	367	0	367
12 Building Safety - GF	29.00	1.14%	5,320	0	5,320	921	6,241
13 Board of County Comm - GF	5.00	0.20%	917	0	917	0	917
14 Treasurer - GF	12.00	0.47%	2,201	0	2,201	381	2,582
16 Transportation & Engineering - GF	37.00	1.46%	6,788	0	6,788	1,175	7,962
17 Facilities & Const Mgmt - GF	57.00	2.25%	10,457	0	10,457	1,809	12,267
18 IT Services - GF	65.00	2.56%	11,925	0	11,925	2,063	13,988
19 C&R Administration - GF	8.00	0.32%	1,468	0	1,468	254	1,722
20 C&R Clerk to the Board - GF	3.00	0.12%	550	0	550	95	646
21 C&R Elections - GF	13.00	0.51%	2,385	0	2,385	413	2,798
22 C&R Motor Vehicle - GF	66.50	2.62%	12,200	0	12,200	2,111	14,311
23 C&R Recording - GF	16.00	0.63%	2,935	0	2,935	508	3,443
24 Assessor - GF	50.90	2.01%	9,338	0	9,338	1,616	10,954
25 CSU Extension - GF	5.00	0.20%	917	0	917	159	1,076
26 Coroner - GF	11.60	0.46%	2,128	0	2,128	368	2,496
27 County Attorney BOE - GF	1.95	0.08%	358	0	358	62	420
28 District Attorney Admin - GF	171.80	6.77%	31,518	0	31,518	5,454	36,972
29 District Atty Dom Violence - GF	1.00	0.04%	183	0	183	32	215
30 Emergency Management - GF	3.00	0.12%	550	0	550	95	646
31 Fairgrounds - GF	9.00	0.35%	1,651	0	1,651	286	1,937
33 Justice Services - GF	38.75	1.53%	7,109	0	7,109	1,230	8,339
34 Planning & Zoning - GF	39.90	1.57%	7,320	0	7,320	1,267	8,587
35 Public Trustee	6.00	0.24%	1,101	0	1,101	190	1,291
36 JCSO Detentions - GF	386.00	15.21%	70,814	0	70,814	12,254	83,068
37 JCSO Law Enforcement - GF	15.00	0.59%	2,752	0	2,752	476	3,228
38 JCSO Executive - GF	26.00	1.02%	4,770	0	4,770	825	5,595
39 JCSO Support Services - GF	117.00	4.61%	21,464	0	21,464	3,714	25,179
43 Insurance Fund	3.00	0.12%	550	0	550	95	646
45 Open Space Fund	111.50	4.39%	20,455	0	20,455	3,540	23,995
52 Boettcher Mansion Fund	5.00	0.20%	917	0	917	159	1,076
57 Road & Bridge Fund	186.60	7.35%	34,233	0	34,233	5,924	40,157
58 Social Services Fund	515.25	20.31%	94,526	0	94,526	16,357	110,883
59 Workforce Development Fund	34.50	1.36%	6,329	0	6,329	1,095	7,424
60 Head Start Fund	52.45	2.07%	9,622	0	9,622	1,665	11,287

**Jefferson County, Colorado
Full Cost Allocation Plan**

FY 2015
6/14/2016

Board of County Commissioners Allocations

Dept:13 Board of County Comm - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 Fleet Services Fund	23.90	0.94%	\$4,385	\$0	\$4,385	\$759	\$5,143
64 Library Fund	17.10	0.67%	3,137	0	3,137	543	3,680
65 Benefit Plan Fund	4.00	0.16%	734	0	734	127	861
66 Patrol Fund	248.00	9.77%	45,497	0	45,497	7,873	53,370
67 Inmate Welfare Fund	10.00	0.39%	1,835	0	1,835	317	2,152
69 Public Health Fund	14.05	0.55%	2,578	0	2,578	446	3,024
70 Airport Fund	19.80	0.78%	3,632	0	3,632	629	4,261
78 Community Development Fund	3.00	0.12%	550	0	550	95	646
Subtotal	2,537.45	100.00%	465,512	0	465,512	77,380	542,893
Direct Bills					0		0
Total					\$465,512		\$542,893

Basis Units: Benefit Eligible FTE with Health & Library charged at 10%
Source:

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
6/14/2016

County Commissioner's Other Allocations

Dept:13 Board of County Comm - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	759,869.83	0.26%	\$1,209	\$0	\$1,209	\$0	\$1,209
4 Public Information Office - GF	651,918.02	0.22%	1,037	0	1,037	0	1,037
5 County Atty Admin - GF	3,778,687.36	1.29%	6,013	0	6,013	0	6,013
6 Finance & IT - GF	220,841.26	0.08%	351	0	351	0	351
7 Accounting - GF	1,815,133.87	0.62%	2,888	0	2,888	0	2,888
8 Budget - GF	576,426.04	0.20%	917	0	917	0	917
9 Human Resources - GF	1,421,815.47	0.49%	2,262	0	2,262	0	2,262
10 Purchasing - GF	627,279.21	0.21%	998	0	998	0	998
11 Development & Trans - GF	220,961.47	0.08%	352	0	352	0	352
12 Building Safety - GF	2,613,395.00	0.89%	4,158	0	4,158	718	4,876
13 Board of County Comm - GF	667,065.73	0.23%	1,061	0	1,061	0	1,061
14 Treasurer - GF	1,194,597.54	0.41%	1,901	0	1,901	328	2,229
15 Non-Departmental - GF	855,540.00	0.29%	1,361	0	1,361	235	1,596
16 Transportation & Engineering - GF	3,654,638.98	1.25%	5,815	0	5,815	1,003	6,819
17 Facilities & Const Mgmt - GF	9,694,224.00	3.31%	15,425	0	15,425	2,662	18,087
18 IT Services - GF	10,489,024.55	3.59%	16,690	0	16,690	2,880	19,570
19 C&R Administration - GF	857,454.94	0.29%	1,364	0	1,364	235	1,600
20 C&R Clerk to the Board - GF	212,656.39	0.07%	338	0	338	58	397
21 C&R Elections - GF	2,257,447.66	0.77%	3,592	0	3,592	620	4,212
22 C&R Motor Vehicle - GF	4,283,511.20	1.46%	6,816	0	6,816	1,176	7,992
23 C&R Recording - GF	1,006,855.79	0.34%	1,602	0	1,602	276	1,879
24 Assessor - GF	4,108,257.15	1.40%	6,537	0	6,537	1,128	7,665
25 CSU Extension - GF	762,112.13	0.26%	1,213	0	1,213	209	1,422
26 Coroner - GF	1,708,056.70	0.58%	2,718	0	2,718	469	3,187
27 County Attorney BOE - GF	186,306.26	0.06%	296	0	296	51	348
28 District Attorney Admin - GF	18,440,433.27	6.30%	29,342	0	29,342	5,063	34,406
29 District Atty Dom Violence - GF	89,863.97	0.03%	143	0	143	25	168
30 Emergency Management - GF	674,057.73	0.23%	1,073	0	1,073	185	1,258
31 Fairgrounds - GF	831,664.46	0.28%	1,323	0	1,323	228	1,552
32 Intergovernmental Projects - GF	305,960.00	0.10%	487	0	487	84	571
33 Justice Services - GF	7,617,698.08	2.60%	12,121	0	12,121	2,092	14,213
34 Planning & Zoning - GF	3,423,425.19	1.17%	5,447	0	5,447	940	6,387
35 Public Trustee	522,145.08	0.18%	831	0	831	143	974
36 JCSO Detentions - GF	39,083,186.48	13.36%	62,189	0	62,189	10,731	72,920
37 JCSO Law Enforcement - GF	1,470,756.86	0.50%	2,340	0	2,340	404	2,744
38 JCSO Executive - GF	1,873,729.75	0.64%	2,981	0	2,981	514	3,496
39 JCSO Support Services - GF	18,441,546.63	6.30%	29,344	0	29,344	5,064	34,408
40 Surveyor - GF	2,793.11	0.00%	4	0	4	1	5
41 Historical Commission - GF	10,154.97	0.00%	16	0	16	3	19
43 Insurance Fund	1,304,250.00	0.45%	2,075	0	2,075	358	2,433
44 Worker's Compensation Fund	1,049,927.55	0.36%	1,671	0	1,671	288	1,959
45 Open Space Fund	9,459,282.00	3.23%	15,052	0	15,052	2,597	17,649

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County Commissioner's Other Allocations

Dept:13 Board of County Comm - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 Open Space Cities Share Fund	257,562.99	0.09%	\$410	\$0	\$410	\$71	\$481
51 Conservation Trust Fund	23,191.62	0.01%	37	0	37	6	43
52 Boettcher Mansion Fund	457,513.84	0.16%	728	0	728	126	854
56 Evergreen/Conifer Traf Imp Fund	9,500.00	0.00%	15	0	15	3	18
57 Road & Bridge Fund	14,676,028.19	5.02%	23,352	0	23,352	4,030	27,382
58 Social Services Fund	38,505,488.84	13.16%	61,270	0	61,270	10,573	71,842
59 Workforce Development Fund	3,316,221.00	1.13%	5,277	0	5,277	911	6,187
60 Head Start Fund	4,229,878.74	1.45%	6,731	0	6,731	1,161	7,892
61 Capital Expenditures Fund	1,651,434.45	0.56%	2,628	0	2,628	453	3,081
63 Fleet Services Fund	4,502,621.00	1.54%	7,165	0	7,165	1,236	8,401
64 Library Fund	2,119,063.76	0.72%	3,372	0	3,372	582	3,954
65 Benefit Plan Fund	31,372,520.00	10.72%	49,920	0	49,920	8,614	58,534
66 Patrol Fund	26,325,634.47	9.00%	41,889	0	41,889	7,228	49,118
67 Inmate Welfare Fund	933,321.96	0.32%	1,485	0	1,485	256	1,741
68 Forfeiture Fund	24,320.44	0.01%	39	0	39	7	45
69 Public Health Fund	1,204,330.33	0.41%	1,916	0	1,916	331	2,247
70 Airport Fund	2,580,704.00	0.88%	4,106	0	4,106	709	4,815
71 Wildland Fire Fund	9,719.83	0.00%	15	0	15	3	18
75 SE Sales Tax-Capital Fund	349,818.62	0.12%	557	0	557	96	653
76 Solid Waste Emergency Fund	350,327.80	0.12%	557	0	557	96	654
77 Solid Waste Management Fund	70,463.85	0.02%	112	0	112	19	131
78 Community Development Fund	360,868.59	0.12%	574	0	574	99	673
Subtotal	292,555,486.00	100.00%	465,512	0	465,512	77,380	542,893
Direct Bills					0		0
Total					\$465,512		\$542,893

Basis Units: Operating Exp's (excl. Dep, Fin & Debt Serv, Assist Pymnts, Land & Cap, CAP) with Health & Library charged at 10%

Source:

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Allocation Summary

Dept:13 Board of County Comm - GF

Department	Board of County Commissione Commissione	County Commissione r's Other	Total
3 County Manager - GF	\$734	\$1,209	\$1,943
4 Public Information Office - GF	1,468	1,037	2,505
5 County Atty Admin - GF	6,054	6,013	12,067
6 Finance & IT - GF	183	351	535
7 Accounting - GF	3,651	2,888	6,539
8 Budget - GF	1,101	917	2,018
9 Human Resources - GF	2,385	2,262	4,647
10 Purchasing - GF	1,468	998	2,466
11 Development & Trans - GF	367	352	719
12 Building Safety - GF	6,241	4,876	11,117
13 Board of County Comm - GF	917	1,061	1,979
14 Treasurer - GF	2,582	2,229	4,811
15 Non-Departmental - GF	0	1,596	1,596
16 Transportation & Engineering - GF	7,962	6,819	14,781
17 Facilities & Const Mgmt - GF	12,267	18,087	30,354
18 IT Services - GF	13,988	19,570	33,558
19 C&R Administration - GF	1,722	1,600	3,321
20 C&R Clerk to the Board - GF	646	397	1,042
21 C&R Elections - GF	2,798	4,212	7,010
22 C&R Motor Vehicle - GF	14,311	7,992	22,303
23 C&R Recording - GF	3,443	1,879	5,322
24 Assessor - GF	10,954	7,665	18,619
25 CSU Extension - GF	1,076	1,422	2,498
26 Coroner - GF	2,496	3,187	5,683
27 County Attorney BOE - GF	420	348	767
28 District Attorney Admin - GF	36,972	34,406	71,377
29 District Atty Dom Violence - GF	215	168	383
30 Emergency Management - GF	646	1,258	1,903
31 Fairgrounds - GF	1,937	1,552	3,489
32 Intergovernmental Projects - GF	0	571	571
33 Justice Services - GF	8,339	14,213	22,552
34 Planning & Zoning - GF	8,587	6,387	14,974
35 Public Trustee	1,291	974	2,265
36 JCSO Detentions - GF	83,068	72,920	155,988
37 JCSO Law Enforcement - GF	3,228	2,744	5,972
38 JCSO Executive - GF	5,595	3,496	9,091
39 JCSO Support Services - GF	25,179	34,408	59,586
40 Surveyor - GF	0	5	5
41 Historical Commission - GF	0	19	19
43 Insurance Fund	646	2,433	3,079
44 Worker's Compensation Fund	0	1,959	1,959

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Allocation Summary

Dept:13 Board of County Comm - GF

Department	Board of County Commissione r's	County Commissione r's Other	Total
45 Open Space Fund	\$23,995	\$17,649	\$41,644
46 Open Space Cities Share Fund	0	481	481
51 Conservation Trust Fund	0	43	43
52 Boettcher Mansion Fund	1,076	854	1,930
56 Evergreen/Conifer Traf Imp Fund	0	18	18
57 Road & Bridge Fund	40,157	27,382	67,539
58 Social Services Fund	110,883	71,842	182,725
59 Workforce Development Fund	7,424	6,187	13,612
60 Head Start Fund	11,287	7,892	19,179
61 Capital Expenditures Fund	0	3,081	3,081
63 Fleet Services Fund	5,143	8,401	13,544
64 Library Fund	3,680	3,954	7,634
65 Benefit Plan Fund	861	58,534	59,395
66 Patrol Fund	53,370	49,118	102,488
67 Inmate Welfare Fund	2,152	1,741	3,893
68 Forfeiture Fund	0	45	45
69 Public Health Fund	3,024	2,247	5,271
70 Airport Fund	4,261	4,815	9,076
71 Wildland Fire Fund	0	18	18
75 SE Sales Tax-Capital Fund	0	653	653
76 Solid Waste Emergency Fund	0	654	654
77 Solid Waste Management Fund	0	131	131
78 Community Development Fund	646	673	1,319
Total	\$542,893	\$542,893	\$1,085,785

TREASURER

Nature and Extent of Services

The Treasurer is the banker for the county and as such is responsible for receiving and depositing all county revenues, in addition to collection and distribution of property taxes. The Treasurer is also responsible for investing and safeguarding these funds per state statute until they are disbursed for county expenditures and purchases. Only the indirect costs for the investments will be allocated to the receiving department/division's budget. The Treasurer includes the following **functions**:

- **Banking:** This function includes receiving, posting and depositing all county revenues from all departments and divisions. This includes receiving electronic deposits as well as the checks and cash deposits received at the counter. The Treasurer's Office is responsible for cash management of all county bank accounts including sending and funding all electronic transactions for general county operations which includes debt service and payroll. Costs associated with banking activities are allocated based on actual expenditures by department/division.
- **Investments – Fund Specific:** The Treasurer invests county funds until they are needed to pay obligations. Costs associated with investing activities are allocated to specific funds based on interest income.
- **Investments – General Fund:** *The Treasurer invests county funds until they are needed to pay obligations. Costs associated with investing activities are allocated to the General Fund department/divisions based on actual expenditures.*
- **Treasurer Public Function:** Costs associated with the collection and distribution of property taxes is for the benefit of county funds and other tax authorities. These costs are not allocated to any county funds, departments or divisions.

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A. Department Costs

Dept:14 Treasurer - GF

Description		Amount	General Admin	Banking	Investments - Fund Specific	Investments - General Fund	Treasurer Public Function
Personnel Costs							
Salaries	S1	711,064	123,441	88,599	24,461	19,412	455,152
<i>Salary % Split</i>			<i>17.36%</i>	<i>12.46%</i>	<i>3.44%</i>	<i>2.73%</i>	<i>64.01%</i>
Benefits	S	231,105	40,120	28,796	7,950	6,309	147,930
Subtotal - Personnel Costs		942,169	163,561	117,394	32,411	25,721	603,082
Services & Supplies Cost							
4261 General Supplies	S	126,062	21,884	15,707	4,337	3,441	80,692
4264 Books & Periodicals	S	478	83	60	16	13	306
4269 Equipment	S	576	100	72	20	16	369
43300 Prof & Tech Services	S	31,671	5,498	3,946	1,089	865	20,273
4341 Utilities	S	2,100	365	262	72	57	1,344
4343 Repairs & Maint	S	0	0	0	0	0	0
4344 Rent & Lease	S	0	0	0	0	0	0
4351 Misc Serv & Chrgs	S	58,047	10,077	7,233	1,997	1,585	37,156
4354 Adv & Pub	S	8,248	1,432	1,028	284	225	5,280
4356 Dues-Mtgs-Train	S	12,247	2,126	1,526	421	334	7,839
4358 Travel-Freight-Deliv	S	7,424	1,289	925	255	203	4,752
4385 Fin & Debt Services	D	78,338	0	0	0	0	0
4388 Clearing	D	0	0	0	0	0	0
46 Intergovernmental	D	0	0	0	0	0	0
47 Interdepartmental	D	0	0	0	0	0	0
475901 Indirect Costs	D	56,390	0	0	0	0	0
4757 IT Charges	D	62,027	0	0	0	0	0
4757 IT Tech Repl	S	4,437	770	553	153	121	2,840
4757 Fleet Charges	S	578	100	72	20	16	370
4757 Facility Charges	D	53,415	0	0	0	0	0
47 Insurance Tr's	S	1,473	256	184	51	40	943
4757 Other Direct Charges	S	5,578	968	695	192	152	3,570
45 Land & Capital	D	0	0	0	0	0	0
Subtotal - Services & Supplies		509,089	44,948	32,261	8,907	7,068	165,734
Department Cost Total		1,451,258	208,509	149,656	41,317	32,790	768,816
Adjustments to Cost							
4385 Fin & Debt Services	D	(78,338)	0	0	0	0	0

Jefferson County, Colorado
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A. Department Costs

Dept:14 Treasurer - GF

Description		Amount	General Admin	Banking	Investments - Fund Specific	Investments - General Fund	Treasurer Public Function
4388 Clearing	D	0	0	0	0	0	0
46 Intergovernmental	D	0	0	0	0	0	0
47 Interdepartmental	D	0	0	0	0	0	0
475901 Indirect Costs	D	(56,390)	0	0	0	0	0
4757 IT Charges	D	(62,027)	0	0	0	0	0
4757 Facility Charges	D	(53,415)	0	0	0	0	0
45 Land & Capital	D	0	0	0	0	0	0
Subtotal - Adjustments		(250,170)	0	0	0	0	0
Total Costs After Adjustments		1,201,088	208,509	149,656	41,317	32,790	768,816
General Admin Distribution			(208,509)	31,438	8,679	6,888	161,504
Grand Total		\$1,201,088		\$181,093	\$49,997	\$39,678	\$930,320
							not allocated

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B. Incoming Costs - (Default Spread Salary%)

Dept:14 Treasurer - GF

Department	First Incoming	Second Incoming	Banking	Investments - Fund Specific	Investments - General Fund	Treasurer Public Function
1 Courts & Admin Building (CAB)	\$26,583	\$0	\$4,008	\$1,107	\$878	\$20,590
Subtotal - Building Interest and Deprec	26,583	0	4,008	1,107	878	20,590
2 Equipment Depreciation	1,120	0	169	47	37	868
Subtotal - Equipment Depreciation	1,120	0	169	47	37	868
3 County Manager	2,477	454	442	122	97	2,270
Subtotal - County Manager - GF	2,477	454	442	122	97	2,270
4 Internal Customer Service	1,102	173	192	53	42	988
4 FrontDesk/Switchboard	3,615	414	608	168	133	3,121
Subtotal - Public Information Office - G	4,718	588	800	221	175	4,109
5 Billable Legal Fees	9,398	1,131	1,587	438	348	8,155
5 Litigation Costs	12,262	1,289	2,043	564	448	10,496
Subtotal - County Atty Admin - GF	21,661	2,419	3,631	1,002	795	18,652
7 Accounts Payable	343	55	60	17	13	308
7 General Accounting	4,899	773	855	236	187	4,393
7 Payroll	1,467	229	256	71	56	1,313
7 Capital Assets	32	5	6	2	1	29
7 Audit	1,021	0	154	43	34	791
Subtotal - Accounting - GF	7,763	1,061	1,330	367	291	6,835
8 Budget Analysis	945	135	163	45	36	837
8 Budget Issues	1,220	175	210	58	46	1,080
Subtotal - Budget - GF	2,165	310	373	103	82	1,917
9 Recruitment	1,729	314	308	85	67	1,582
9 General HR	2,622	479	468	129	102	2,402
9 Terminations	392	73	70	19	15	360
9 Training	665	103	116	32	25	595
9 Background Checks	69	0	10	3	2	53
9 Compensation Program	275	43	48	13	11	247
9 Compensation Reclassifications	488	96	88	24	19	452

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B. Incoming Costs - (Default Spread Salary%)

Dept:14 Treasurer - GF

Department	First Incoming	Second Incoming	Banking	Investments - Fund Specific	Investments - General Fund	Treasurer Public Function
Subtotal - Human Resources - GF	\$6,240	\$1,109	\$1,108	\$306	\$243	\$5,692
10 Purchase Orders	1,324	172	225	62	49	1,158
10 Contract Amendements & Renewals	708	96	121	33	27	623
10 Purchasing Card Rebate	(242)	0	(36)	(10)	(8)	(187)
10 Countywide Programs	381	57	66	18	14	339
Subtotal - Purchasing - GF	2,171	325	376	104	82	1,933
13 Board of County Commissioners	2,201	381	389	107	85	2,000
13 County Commissioner's Other	1,901	328	336	93	74	1,726
Subtotal - Board of County Comm - GF	4,102	709	725	200	159	3,727
14 Banking	0	715	108	30	24	554
14 Investments - General Fund	0	343	52	14	11	265
Subtotal - Treasurer - GF	0	1,058	159	44	35	819
15 Non-Divisional	0	614	93	26	20	476
15 Cash Audit	0	4,404	664	183	145	3,411
Subtotal - Non-Departmental - GF	0	5,018	757	209	166	3,887
17 Fac - Courts & Admin Bldg	0	47,208	7,118	1,965	1,559	36,565
Subtotal - Facilities & Const Mgmt - GF	0	47,208	7,118	1,965	1,559	36,565
18 Organization Specific Services	0	46,526	7,015	1,937	1,537	36,038
18 ECM	0	4,056	612	169	134	3,142
18 ERP	0	8,027	1,210	334	265	6,217
18 EMail	0	1,241	187	52	41	961
18 Network & Telecomm & IVR	0	15,640	2,358	651	517	12,114
18 GIS	0	5,826	878	243	192	4,512
18 File/Print Servers	0	79	12	3	3	61
18 Enterprise Web Apps	0	3,030	457	126	100	2,347
18 Customer Service	0	7,035	1,061	293	232	5,449
18 Record Retrieval	0	119	18	5	4	93
18 Record Management	0	339	51	14	11	263
18 Record Storage	0	10,628	1,602	442	351	8,232

**Jefferson County, Colorado
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B. Incoming Costs - (Default Spread Salary%)

Dept:14 Treasurer - GF

Department	First Incoming	Second Incoming	Banking	Investments - Fund Specific	Investments - General Fund	Treasurer Public Function
18 Time & Labor Management	\$0	\$533	\$80	\$22	\$18	\$413
18 Aumentum Tax	0	2,072	312	86	68	1,605
18 Security Services	0	1,485	224	62	49	1,150
Subtotal - IT Services - GF	0	106,636	16,078	4,439	3,523	82,597
20 Clerk to the Board	0	1,605	242	67	53	1,243
Subtotal - C&R Clerk to the Board - GF	0	1,605	242	67	53	1,243
Total Incoming	78,999	168,500	37,317	10,302	8,176	191,704
C. Total Allocated		\$1,448,587	\$218,410	\$60,299	\$47,854	\$1,122,024
			15.08%	4.16%	3.30%	77.46%

Jefferson County, Colorado
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Banking Allocations

Dept:14 Treasurer - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	759,869.83	0.24%	\$455	\$0	\$455	\$0	\$455
4 Public Information Office - GF	651,918.02	0.20%	390	0	390	0	390
5 County Atty Admin - GF	3,778,687.36	1.17%	2,262	0	2,262	0	2,262
6 Finance & IT - GF	220,841.26	0.07%	132	0	132	0	132
7 Accounting - GF	1,815,133.87	0.56%	1,086	0	1,086	0	1,086
8 Budget - GF	576,426.04	0.18%	345	0	345	0	345
9 Human Resources - GF	1,421,815.47	0.44%	851	0	851	0	851
10 Purchasing - GF	627,279.21	0.19%	375	0	375	0	375
11 Development & Trans - GF	220,961.47	0.07%	132	0	132	0	132
12 Building Safety - GF	2,613,395.00	0.81%	1,564	0	1,564	214	1,778
13 Board of County Comm - GF	667,065.73	0.21%	399	0	399	0	399
14 Treasurer - GF	1,194,597.54	0.37%	715	0	715	0	715
15 Non-Departmental - GF	855,540.00	0.27%	512	0	512	70	582
16 Transportation & Engineering - GF	3,654,639.00	1.13%	2,187	0	2,187	299	2,486
17 Facilities & Const Mgmt - GF	9,694,224.00	3.01%	5,802	0	5,802	793	6,595
18 IT Services - GF	10,489,025.00	3.25%	6,278	0	6,278	858	7,136
19 C&R Administration - GF	857,454.94	0.27%	513	0	513	70	583
20 C&R Clerk to the Board - GF	212,656.39	0.07%	127	0	127	17	145
21 C&R Elections - GF	2,257,447.66	0.70%	1,351	0	1,351	185	1,536
22 C&R Motor Vehicle - GF	4,283,511.20	1.33%	2,564	0	2,564	350	2,914
23 C&R Recording - GF	1,006,855.79	0.31%	603	0	603	82	685
24 Assessor - GF	4,108,257.00	1.27%	2,459	0	2,459	336	2,795
25 CSU Extension - GF	762,112.13	0.24%	456	0	456	62	518
26 Coroner - GF	1,708,056.70	0.53%	1,022	0	1,022	140	1,162
27 County Attorney BOE - GF	186,306.26	0.06%	112	0	112	15	127
28 District Attorney Admin - GF	18,440,433.00	5.72%	11,037	0	11,037	1,509	12,546
29 District Atty Dom Violence - GF	89,863.97	0.03%	54	0	54	7	61
30 Emergency Management - GF	674,058.00	0.21%	403	0	403	55	459
31 Fairgrounds - GF	831,664.00	0.26%	498	0	498	68	566
32 Intergovernmental Projects - GF	305,960.00	0.09%	183	0	183	25	208
33 Justice Services - GF	7,617,698.08	2.36%	4,559	0	4,559	623	5,183
34 Planning & Zoning - GF	3,423,425.19	1.06%	2,049	0	2,049	280	2,329
35 Public Trustee	522,145.08	0.16%	313	0	313	43	355
36 JCSO Detentions - GF	39,083,186.00	12.12%	23,392	0	23,392	3,198	26,590
37 JCSO Law Enforcement - GF	1,470,757.00	0.46%	880	0	880	120	1,001
38 JCSO Executive - GF	1,873,729.75	0.58%	1,121	0	1,121	153	1,275
39 JCSO Support Services - GF	18,441,547.00	5.72%	11,038	0	11,038	1,509	12,547
40 Surveyor - GF	2,793.11	0.00%	2	0	2	0	2
41 Historical Commission - GF	10,154.97	0.00%	6	0	6	1	7
43 Insurance Fund	1,304,250.00	0.40%	781	0	781	107	887
44 Worker's Compensation Fund	1,049,927.55	0.33%	628	0	628	86	714
45 Open Space Fund	9,459,282.00	2.93%	5,662	0	5,662	774	6,436

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Banking Allocations

Dept:14 Treasurer - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 Open Space Cities Share Fund	257,562.99	0.08%	\$154	\$0	\$154	\$21	\$175
51 Conservation Trust Fund	23,191.62	0.01%	14	0	14	2	16
52 Boettcher Mansion Fund	457,514.00	0.14%	274	0	274	37	311
56 Evergreen/Conifer Traf Imp Fund	9,500.00	0.00%	6	0	6	1	6
57 Road & Bridge Fund	14,676,028.00	4.55%	8,784	0	8,784	1,201	9,985
58 Social Services Fund	38,505,489.00	11.94%	23,047	0	23,047	3,150	26,197
59 Workforce Development Fund	3,316,221.00	1.03%	1,985	0	1,985	271	2,256
60 Head Start Fund	4,229,878.74	1.31%	2,532	0	2,532	346	2,878
61 Capital Expenditures Fund	1,651,434.00	0.51%	988	0	988	135	1,124
63 Fleet Services Fund	4,502,621.00	1.40%	2,695	0	2,695	368	3,063
64 Library Fund	21,190,638.00	6.57%	12,683	0	12,683	1,734	14,417
65 Benefit Plan Fund	31,372,520.00	9.73%	18,777	0	18,777	2,567	21,344
66 Patrol Fund	26,325,634.00	8.16%	15,757	0	15,757	2,154	17,910
67 Inmate Welfare Fund	933,321.96	0.29%	559	0	559	76	635
68 Forfeiture Fund	24,320.00	0.01%	15	0	15	2	17
69 Public Health Fund	12,043,303.00	3.73%	7,208	0	7,208	985	8,194
70 Airport Fund	2,580,704.00	0.80%	1,545	0	1,545	211	1,756
71 Wildland Fire Fund	9,719.83	0.00%	6	0	6	1	7
75 SE Sales Tax-Capital Fund	349,819.00	0.11%	209	0	209	29	238
76 Solid Waste Emergency Fund	350,327.80	0.11%	210	0	210	29	238
77 Solid Waste Management Fund	70,463.85	0.02%	42	0	42	6	48
78 Community Development Fund	360,868.59	0.11%	216	0	216	30	246
Subtotal	322,466,031.95	100.00%	193,004	0	193,004	25,406	218,410
Direct Bills					0		0
Total					\$193,004		\$218,410

Basis Units: Operating Exp's (excl. Dep, Fin & Debt Serv, Assist Pymnts, Land & Cap, CAP)

Source:

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
6/14/2016

Investments - Fund Specific Allocations

Dept:14 Treasurer - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
42 Clerk Electronic Filing Fund	3,500	0.30%	\$160	\$0	\$160	\$21	\$181
43 Insurance Fund	27,149	2.33%	1,239	0	1,239	163	1,402
44 Worker's Compensation Fund	15,875	1.36%	724	0	724	95	820
45 Open Space Fund	253,046	21.67%	11,547	0	11,547	1,520	13,067
46 Open Space Cities Share Fund	9,367	0.80%	427	0	427	56	484
51 Conservation Trust Fund	19,293	1.65%	880	0	880	116	996
52 Boettcher Mansion Fund	2,726	0.23%	124	0	124	16	141
53 Developmentally Disabled Fund	14,161	1.21%	646	0	646	85	731
54 South Traffic Impact	55,475	4.75%	2,531	0	2,531	333	2,865
55 North Traffic Impact	29,539	2.53%	1,348	0	1,348	177	1,525
56 Evergreen/Conifer Traf Imp Fund	15,592	1.34%	712	0	712	94	805
57 Road & Bridge Fund	102,748	8.80%	4,689	0	4,689	617	5,306
58 Social Services Fund	13,376	1.15%	610	0	610	80	691
61 Capital Expenditures Fund	83,030	7.11%	3,789	0	3,789	499	4,288
62 Contingent Fund	24,392	2.09%	1,113	0	1,113	147	1,260
63 Fleet Services Fund	108,397	9.28%	4,946	0	4,946	651	5,598
64 Library Fund	158,752	13.60%	7,244	0	7,244	954	8,198
65 Benefit Plan Fund	53,632	4.59%	2,447	0	2,447	322	2,770
66 Patrol Fund	1,008	0.09%	46	0	46	6	52
67 Inmate Welfare Fund	12,989	1.11%	593	0	593	78	671
69 Public Health Fund	4,320	0.37%	197	0	197	26	223
70 Airport Fund	45,880	3.93%	2,094	0	2,094	276	2,369
71 Wildland Fire Fund	1,213	0.10%	55	0	55	7	63
74 SE Sales Tax-Debt Fund	87,902	7.53%	4,011	0	4,011	528	4,539
75 SE Sales Tax-Capital Fund	16,853	1.44%	769	0	769	101	870
76 Solid Waste Emergency Fund	7,476	0.64%	341	0	341	45	386
Subtotal	1,167,691	100.00%	53,285	0	53,285	7,014	60,299
Direct Bills					0		0
Total					\$53,285		\$60,299

Basis Units: Interest Income by Fund except for the General Fund
Source:

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
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Investments - General Fund Allocations

Dept:14 Treasurer - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	759,869.83	0.52%	\$218	\$0	\$218	\$0	\$218
4 Public Information Office - GF	651,918.02	0.44%	187	0	187	0	187
5 County Atty Admin - GF	3,778,687.36	2.56%	1,084	0	1,084	0	1,084
6 Finance & IT - GF	220,841.26	0.15%	63	0	63	0	63
7 Accounting - GF	1,815,133.87	1.23%	521	0	521	0	521
8 Budget - GF	576,426.04	0.39%	165	0	165	0	165
9 Human Resources - GF	1,421,815.47	0.96%	408	0	408	0	408
10 Purchasing - GF	627,279.21	0.43%	180	0	180	0	180
11 Development & Trans - GF	220,961.47	0.15%	63	0	63	0	63
12 Building Safety - GF	2,613,395.00	1.77%	750	0	750	107	857
13 Board of County Comm - GF	667,065.73	0.45%	191	0	191	0	191
14 Treasurer - GF	1,194,597.54	0.81%	343	0	343	0	343
15 Non-Departmental - GF	840,882.24	0.57%	241	0	241	35	276
16 Transportation & Engineering - GF	3,654,638.98	2.48%	1,048	0	1,048	150	1,198
17 Facilities & Const Mgmt - GF	9,741,316.29	6.61%	2,794	0	2,794	400	3,194
18 IT Services - GF	10,489,024.55	7.11%	3,008	0	3,008	431	3,439
19 C&R Administration - GF	857,454.94	0.58%	246	0	246	35	281
20 C&R Clerk to the Board - GF	212,656.39	0.14%	61	0	61	9	70
21 C&R Elections - GF	2,257,447.66	1.53%	647	0	647	93	740
22 C&R Motor Vehicle - GF	4,283,511.20	2.91%	1,229	0	1,229	176	1,404
23 C&R Recording - GF	1,006,855.79	0.68%	289	0	289	41	330
24 Assessor - GF	4,108,257.15	2.79%	1,178	0	1,178	169	1,347
25 CSU Extension - GF	762,112.13	0.52%	219	0	219	31	250
26 Coroner - GF	1,708,056.70	1.16%	490	0	490	70	560
27 County Attorney BOE - GF	186,306.26	0.13%	53	0	53	8	61
28 District Attorney Admin - GF	18,440,433.27	12.51%	5,289	0	5,289	757	6,046
29 District Atty Dom Violence - GF	89,863.97	0.06%	26	0	26	4	29
30 Emergency Management - GF	674,057.73	0.46%	193	0	193	28	221
31 Fairgrounds - GF	831,664.46	0.56%	239	0	239	34	273
32 Intergovernmental Projects - GF	305,960.00	0.21%	88	0	88	13	100
33 Justice Services - GF	7,617,698.08	5.17%	2,185	0	2,185	313	2,498
34 Planning & Zoning - GF	3,423,425.19	2.32%	982	0	982	141	1,122
35 Public Trustee	522,145.08	0.35%	150	0	150	21	171
36 JCSO Detentions - GF	39,083,186.48	26.51%	11,209	0	11,209	1,605	12,815
37 JCSO Law Enforcement - GF	1,470,756.86	1.00%	422	0	422	60	482
38 JCSO Executive - GF	1,873,729.75	1.27%	537	0	537	77	614
39 JCSO Support Services - GF	18,441,546.63	12.51%	5,289	0	5,289	758	6,047
40 Surveyor - GF	2,793.11	0.00%	1	0	1	0	1
41 Historical Commission - GF	10,154.97	0.01%	3	0	3	0	3

**Jefferson County, Colorado
Full Cost Allocation Plan**

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Investments - General Fund Allocations

Dept:14 Treasurer - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	147,443,926.66	100.00%	42,287	0	42,287	5,566	47,854
Direct Bills					0		0
Total					\$42,287		\$47,854

Basis Units: Operating Exp's (excl. Dep, Fin & Debt Serv, Assist Pymnts, Land & Cap, CAP) in Gen Fund Only
Source:

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
6/14/2016

Allocation Summary

Dept:14 Treasurer - GF

Department	Banking	Investments - Fund Specific	Investments - General Fund	Treasurer Public Function	Total
3 County Manager - GF	\$455	\$0	\$218	\$0	\$673
4 Public Information Office - GF	390	0	187	0	577
5 County Atty Admin - GF	2,262	0	1,084	0	3,345
6 Finance & IT - GF	132	0	63	0	196
7 Accounting - GF	1,086	0	521	0	1,607
8 Budget - GF	345	0	165	0	510
9 Human Resources - GF	851	0	408	0	1,259
10 Purchasing - GF	375	0	180	0	555
11 Development & Trans - GF	132	0	63	0	196
12 Building Safety - GF	1,778	0	857	0	2,635
13 Board of County Comm - GF	399	0	191	0	591
14 Treasurer - GF	715	0	343	0	1,058
15 Non-Departmental - GF	582	0	276	0	858
16 Transportation & Engineering - GF	2,486	0	1,198	0	3,685
17 Facilities & Const Mgmt - GF	6,595	0	3,194	0	9,789
18 IT Services - GF	7,136	0	3,439	0	10,575
19 C&R Administration - GF	583	0	281	0	865
20 C&R Clerk to the Board - GF	145	0	70	0	214
21 C&R Elections - GF	1,536	0	740	0	2,276
22 C&R Motor Vehicle - GF	2,914	0	1,404	0	4,319
23 C&R Recording - GF	685	0	330	0	1,015
24 Assessor - GF	2,795	0	1,347	0	4,142
25 CSU Extension - GF	518	0	250	0	768
26 Coroner - GF	1,162	0	560	0	1,722
27 County Attorney BOE - GF	127	0	61	0	188
28 District Attorney Admin - GF	12,546	0	6,046	0	18,592
29 District Atty Dom Violence - GF	61	0	29	0	91
30 Emergency Management - GF	459	0	221	0	680
31 Fairgrounds - GF	566	0	273	0	839
32 Intergovernmental Projects - GF	208	0	100	0	308
33 Justice Services - GF	5,183	0	2,498	0	7,680
34 Planning & Zoning - GF	2,329	0	1,122	0	3,452
35 Public Trustee	355	0	171	0	526
36 JCSO Detentions - GF	26,590	0	12,815	0	39,404
37 JCSO Law Enforcement - GF	1,001	0	482	0	1,483
38 JCSO Executive - GF	1,275	0	614	0	1,889
39 JCSO Support Services - GF	12,547	0	6,047	0	18,593
40 Surveyor - GF	2	0	1	0	3
41 Historical Commission - GF	7	0	3	0	10
42 Clerk Electronic Filing Fund	0	181	0	0	181
43 Insurance Fund	887	1,402	0	0	2,289

**Jefferson County, Colorado
Full Cost Allocation Plan**

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Allocation Summary

Dept:14 Treasurer - GF

Department	Banking	Investments - Fund Specific	Investments - General Fund	Treasurer Public Function	Total
44 Worker's Compensation Fund	\$714	\$820	\$0	\$0	\$1,534
45 Open Space Fund	6,436	13,067	0	0	19,503
46 Open Space Cities Share Fund	175	484	0	0	659
51 Conservation Trust Fund	16	996	0	0	1,012
52 Boettcher Mansion Fund	311	141	0	0	452
53 Developmentally Disabled Fund	0	731	0	0	731
54 South Traffic Impact	0	2,865	0	0	2,865
55 North Traffic Impact	0	1,525	0	0	1,525
56 Evergreen/Conifer Traf Imp Fund	6	805	0	0	812
57 Road & Bridge Fund	9,985	5,306	0	0	15,291
58 Social Services Fund	26,197	691	0	0	26,888
59 Workforce Development Fund	2,256	0	0	0	2,256
60 Head Start Fund	2,878	0	0	0	2,878
61 Capital Expenditures Fund	1,124	4,288	0	0	5,411
62 Contingent Fund	0	1,260	0	0	1,260
63 Fleet Services Fund	3,063	5,598	0	0	8,661
64 Library Fund	14,417	8,198	0	0	22,615
65 Benefit Plan Fund	21,344	2,770	0	0	24,114
66 Patrol Fund	17,910	52	0	0	17,962
67 Inmate Welfare Fund	635	671	0	0	1,306
68 Forfeiture Fund	17	0	0	0	17
69 Public Health Fund	8,194	223	0	0	8,417
70 Airport Fund	1,756	2,369	0	0	4,125
71 Wildland Fire Fund	7	63	0	0	69
74 SE Sales Tax-Debt Fund	0	4,539	0	0	4,539
75 SE Sales Tax-Capital Fund	238	870	0	0	1,108
76 Solid Waste Emergency Fund	238	386	0	0	624
77 Solid Waste Management Fund	48	0	0	0	48
78 Community Development Fund	246	0	0	0	246
Total	\$218,410	\$60,299	\$47,854	\$0	\$326,563

NON-DEPARTMENTAL

Nature and Extent of Services

Non-Departmental captures County expenditures not appropriate or applicable to other county divisions. Most of the expenditures in the Non-Departmental Division are not allocable in the cost allocation plan. No indirect costs for these functions will be allocated to the receiving department/division's budget. Non-Departmental includes the following **functions**:

- **Non-Divisional:** Costs deposited within this division that cannot be specifically assigned to a division (including tuition reimbursements and service awards) are allocated based on the number of benefit eligible FTE's per department/division.
- **Cash Audit:** Costs related to the cash audit (Audit Committee project) are allocated based on the number of cash receipt transactions per department/division.
- **Non-Allocable Expenses:** Costs that are not allocated are accumulated in this function. This function is not allocated in the cost plan.

Jefferson County, Colorado
Full Cost Allocation Plan

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A. Department Costs

Dept:15 Non-Departmental - GF

Description		Amount	General Admin	Non-Divisional	Cash Audit	Non-Allocable Exp's
Personnel Costs						
4261 General Supplies	P	38,436	0	38,436	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>	<i>.00%</i>
4341 Utilities	P	15,280	0	0	0	15,280
Subtotal - Personnel Costs		53,716	0	38,436	0	15,280
Services & Supplies Cost						
4343 Repairs & Maint	P	553,119	0	0	0	553,119
4351 Misc Serv & Charges	P	55,195	0	0	0	55,195
43300 Prof & Tech Serv	P	0	0	0	0	0
4356 Dues-Mtgs-Train	P	100,336	0	100,336	0	0
46 Intergovernmental	D	502,145	0	0	0	0
47 Interdepartmental	D	4,394,056	0	0	0	0
4759 Indirect Costs	D	(4,385,846)	0	0	0	0
45 Land & Capital	D	0	0	0	0	0
4759 IT Charges	D	(4,939,736)	0	0	0	0
4759 Facility Charges	D	(3,781,066)	0	0	0	0
47 Insurance Tr's	P	33,942	0	0	0	33,942
4757 Other Direct Charges	P	3,077	0	0	0	3,077
4757 Fleet Charges	D	0	0	0	0	0
4757 Facility Charges	D	5,901	0	0	0	0
4269 Equipment	P	0	0	0	0	0
4344 Rent & Lease	P	60,097	0	0	0	60,097
433010 Cash Audit	P	30,000	0	0	30,000	0
Subtotal - Services & Supplies		(7,368,780)	0	100,336	30,000	705,430
Department Cost Total		(7,315,064)	0	138,772	30,000	720,710
Adjustments to Cost						
46 Intergovernmental	D	(502,145)	0	0	0	0

**Jefferson County, Colorado
Full Cost Allocation Plan**

FY 2015
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A. Department Costs

Dept:15 Non-Departmental - GF

Description		Amount	General Admin	Non-Divisional	Cash Audit	Non-Allocable Exp's
47 Interdepartmental	D	(4,394,056)	0	0	0	0
4759 Indirect Costs	D	4,385,846	0	0	0	0
45 Land & Capital	D	0	0	0	0	0
4759 IT Charges	D	4,939,736	0	0	0	0
4759 Facility Charges	D	3,781,066	0	0	0	0
4757 Fleet Charges	D	0	0	0	0	0
4757 Facility Charges	D	(5,901)	0	0	0	0
Subtotal - Adjustments		8,204,546	0	0	0	0
Total Costs After Adjustments		889,482	0	138,772	30,000	720,710
General Admin Distribution			0	0	0	0
Grand Total		\$889,482		\$138,772	\$30,000	\$720,710

not allocated

**Jefferson County, Colorado
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:15 Non-Departmental - GF

Department	First Incoming	Second Incoming	Non- Divisional	Cash Audit	Non- Allocable Exp's
5 Billable Legal Fees	\$7,456	\$897	\$1,303	\$282	\$6,768
Subtotal - County Atty Admin - GF	7,456	897	1,303	282	6,768
7 Accounts Receivable	637	97	115	25	595
7 Accounts Payable	5,665	902	1,025	221	5,321
7 General Accounting	13,152	2,076	2,376	514	12,338
7 Capital Assets	32	5	6	1	30
7 Audit	2,521	0	393	85	2,043
Subtotal - Accounting - GF	22,008	3,080	3,914	846	20,327
8 Budget Analysis	677	97	121	26	627
Subtotal - Budget - GF	677	97	121	26	627
10 Purchase Orders	2,383	309	420	91	2,181
Subtotal - Purchasing - GF	2,383	309	420	91	2,181
13 County Commissioner's Other	1,361	235	249	54	1,293
Subtotal - Board of County Comm - GF	1,361	235	249	54	1,293
14 Banking	512	70	91	20	472
14 Investments - General Fund	241	35	43	9	223
Subtotal - Treasurer - GF	753	105	134	29	695
15 Cash Audit	0	204	32	7	166
Subtotal - Non-Departmental - GF	0	204	32	7	166
17 Fac - Single Occupant Bldg- Serv&Sup	0	132,916	20,737	4,483	107,696
17 Fac - Single Occupant Bldg - S&B Exp'	0	36,688	5,724	1,237	29,727
Subtotal - Facilities & Const Mgmt - GF	0	169,605	26,461	5,720	137,424
18 ERP	0	5,749	897	194	4,658
Subtotal - IT Services - GF	0	5,749	897	194	4,658
Total Incoming	34,639	180,279	33,530	7,249	174,139
C. Total Allocated		\$1,104,400	\$172,302	\$37,249	\$894,849
			15.60%	3.37%	81.03%

Jefferson County, Colorado
Full Cost Allocation Plan

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6/14/2016

Non-Divisional Allocations

Dept:15 Non-Departmental - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	4.00	0.14%	\$205	\$0	\$205	\$0	\$205
4 Public Information Office - GF	8.00	0.28%	409	0	409	0	409
5 County Atty Admin - GF	33.00	1.17%	1,688	0	1,688	0	1,688
6 Finance & IT - GF	1.00	0.04%	51	0	51	0	51
7 Accounting - GF	19.90	0.71%	1,018	0	1,018	0	1,018
8 Budget - GF	6.00	0.21%	307	0	307	0	307
9 Human Resources - GF	13.00	0.46%	665	0	665	0	665
10 Purchasing - GF	8.00	0.28%	409	0	409	0	409
11 Development & Trans - GF	2.00	0.07%	102	0	102	0	102
12 Building Safety - GF	29.00	1.03%	1,484	0	1,484	301	1,785
13 Board of County Comm - GF	5.00	0.18%	256	0	256	0	256
14 Treasurer - GF	12.00	0.43%	614	0	614	0	614
16 Transportation & Engineering - GF	37.00	1.31%	1,893	0	1,893	385	2,278
17 Facilities & Const Mgmt - GF	57.00	2.02%	2,916	0	2,916	592	3,509
18 IT Services - GF	65.00	2.31%	3,326	0	3,326	676	4,001
19 C&R Administration - GF	8.00	0.28%	409	0	409	83	492
20 C&R Clerk to the Board - GF	3.00	0.11%	153	0	153	31	185
21 C&R Elections - GF	13.00	0.46%	665	0	665	135	800
22 C&R Motor Vehicle - GF	66.50	2.36%	3,403	0	3,403	691	4,094
23 C&R Recording - GF	16.00	0.57%	819	0	819	166	985
24 Assessor - GF	50.90	1.81%	2,604	0	2,604	529	3,133
25 CSU Extension - GF	5.00	0.18%	256	0	256	52	308
26 Coroner - GF	11.60	0.41%	594	0	594	121	714
27 County Attorney BOE - GF	1.95	0.07%	100	0	100	20	120
28 District Attorney Admin - GF	171.80	6.10%	8,790	0	8,790	1,786	10,576
29 District Atty Dom Violence - GF	1.00	0.04%	51	0	51	10	62
30 Emergency Management - GF	3.00	0.11%	153	0	153	31	185
31 Fairgrounds - GF	9.00	0.32%	460	0	460	94	554
33 Justice Services - GF	38.75	1.38%	1,983	0	1,983	403	2,385
34 Planning & Zoning - GF	39.90	1.42%	2,042	0	2,042	415	2,456
35 Public Trustee	6.00	0.21%	307	0	307	62	369
36 JCSO Detentions - GF	386.00	13.70%	19,750	0	19,750	4,012	23,762
37 JCSO Law Enforcement - GF	15.00	0.53%	767	0	767	156	923
38 JCSO Executive - GF	26.00	0.92%	1,330	0	1,330	270	1,601
39 JCSO Support Services - GF	117.00	4.15%	5,986	0	5,986	1,216	7,203
43 Insurance Fund	3.00	0.11%	153	0	153	31	185
45 Open Space Fund	111.50	3.96%	5,705	0	5,705	1,159	6,864
52 Boettcher Mansion Fund	5.00	0.18%	256	0	256	52	308
57 Road & Bridge Fund	186.60	6.62%	9,548	0	9,548	1,940	11,487
58 Social Services Fund	515.25	18.29%	26,363	0	26,363	5,356	31,719
59 Workforce Development Fund	34.50	1.22%	1,765	0	1,765	359	2,124
60 Head Start Fund	52.45	1.86%	2,684	0	2,684	545	3,229

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Non-Divisional Allocations

Dept:15 Non-Departmental - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 Fleet Services Fund	23.90	0.85%	\$1,223	\$0	\$1,223	\$248	\$1,471
64 Library Fund	171.00	6.07%	8,749	0	8,749	1,777	10,527
65 Benefit Plan Fund	4.00	0.14%	205	0	205	42	246
66 Patrol Fund	248.00	8.80%	12,689	0	12,689	2,578	15,267
67 Inmate Welfare Fund	10.00	0.35%	512	0	512	104	616
69 Public Health Fund	140.50	4.99%	7,189	0	7,189	1,460	8,649
70 Airport Fund	19.80	0.70%	1,013	0	1,013	206	1,219
78 Community Development Fund	3.00	0.11%	153	0	153	31	185
Subtotal	2,817.80	100.00%	144,176	0	144,176	28,126	172,302
Direct Bills					0		0
Total					\$144,176		\$172,302

Basis Units: Benefit Eligible FTE
Source:

Jefferson County, Colorado
Full Cost Allocation Plan

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Cash Audit Allocations

Dept:15 Non-Departmental - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	1	0.01%	\$3	\$0	\$3	\$0	\$3
4 Public Information Office - GF	3	0.03%	9	0	9	0	9
5 County Atty Admin - GF	81	0.74%	230	0	230	0	230
6 Finance & IT - GF	1	0.01%	3	0	3	0	3
7 Accounting - GF	4	0.04%	11	0	11	0	11
8 Budget - GF	1	0.01%	3	0	3	0	3
9 Human Resources - GF	1	0.01%	3	0	3	0	3
10 Purchasing - GF	4	0.04%	11	0	11	0	11
12 Building Safety - GF	5	0.05%	14	0	14	3	17
13 Board of County Comm - GF	3	0.03%	9	0	9	0	9
14 Treasurer - GF	1,552	14.13%	4,404	0	4,404	0	4,404
15 Non-Departmental - GF	72	0.66%	204	0	204	0	204
16 Transportation & Engineering - GF	25	0.23%	71	0	71	16	87
17 Facilities & Const Mgmt - GF	140	1.27%	397	0	397	92	489
18 IT Services - GF	25	0.23%	71	0	71	16	87
21 C&R Elections - GF	2	0.02%	6	0	6	1	7
22 C&R Motor Vehicle - GF	1	0.01%	3	0	3	1	3
24 Assessor - GF	28	0.25%	79	0	79	18	98
25 CSU Extension - GF	22	0.20%	62	0	62	14	77
26 Coroner - GF	8	0.07%	23	0	23	5	28
28 District Attorney Admin - GF	202	1.84%	573	0	573	133	706
29 District Atty Dom Violence - GF	4	0.04%	11	0	11	3	14
30 Emergency Management - GF	13	0.12%	37	0	37	9	45
31 Fairgrounds - GF	48	0.44%	136	0	136	32	168
33 Justice Services - GF	97	0.88%	275	0	275	64	339
34 Planning & Zoning - GF	5	0.05%	14	0	14	3	17
36 JCSO Detentions - GF	116	1.06%	329	0	329	76	405
37 JCSO Law Enforcement - GF	18	0.16%	51	0	51	12	63
38 JCSO Executive - GF	1	0.01%	3	0	3	1	3
39 JCSO Support Services - GF	227	2.07%	644	0	644	149	793
41 Historical Commission - GF	2	0.02%	6	0	6	1	7
43 Insurance Fund	47	0.43%	133	0	133	31	164
45 Open Space Fund	577	5.25%	1,637	0	1,637	379	2,016
52 Boettcher Mansion Fund	548	4.99%	1,555	0	1,555	360	1,915
54 South Traffic Impact	1	0.01%	3	0	3	1	3
55 North Traffic Impact	2	0.02%	6	0	6	1	7
57 Road & Bridge Fund	144	1.31%	409	0	409	95	503
58 Social Services Fund	5,498	50.05%	15,601	0	15,601	3,610	19,211
59 Workforce Development Fund	28	0.25%	79	0	79	18	98
60 Head Start Fund	95	0.86%	270	0	270	62	332
61 Capital Expenditures Fund	1	0.01%	3	0	3	1	3
63 Fleet Services Fund	14	0.13%	40	0	40	9	49

**Jefferson County, Colorado
Full Cost Allocation Plan**

FY 2015
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Cash Audit Allocations

Dept:15 Non-Departmental - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 Library Fund	4	0.04%	\$11	\$0	\$11	\$3	\$14
65 Benefit Plan Fund	201	1.83%	570	0	570	132	702
66 Patrol Fund	285	2.59%	809	0	809	187	996
67 Inmate Welfare Fund	51	0.46%	145	0	145	33	178
69 Public Health Fund	466	4.24%	1,322	0	1,322	306	1,628
70 Airport Fund	239	2.18%	678	0	678	157	835
75 SE Sales Tax-Capital Fund	4	0.04%	11	0	11	3	14
76 Solid Waste Emergency Fund	4	0.04%	11	0	11	3	14
77 Solid Waste Management Fund	3	0.03%	9	0	9	2	10
78 Community Development Fund	60	0.55%	170	0	170	39	210
Subtotal	10,984	100.00%	31,168	0	31,168	6,080	37,249
Direct Bills					0		0
Total					\$31,168		\$37,249

Basis Units: Number of Cash Receipt Transactions

Source:

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
6/14/2016

Allocation Summary

Dept:15 Non-Departmental - GF

Department	Non-Divisional	Cash Audit	Non-Allocable Exp's	Total
3 County Manager - GF	\$205	\$3	\$0	\$208
4 Public Information Office - GF	409	9	0	418
5 County Atty Admin - GF	1,688	230	0	1,918
6 Finance & IT - GF	51	3	0	54
7 Accounting - GF	1,018	11	0	1,030
8 Budget - GF	307	3	0	310
9 Human Resources - GF	665	3	0	668
10 Purchasing - GF	409	11	0	421
11 Development & Trans - GF	102	0	0	102
12 Building Safety - GF	1,785	17	0	1,803
13 Board of County Comm - GF	256	9	0	264
14 Treasurer - GF	614	4,404	0	5,018
15 Non-Departmental - GF	0	204	0	204
16 Transportation & Engineering - GF	2,278	87	0	2,365
17 Facilities & Const Mgmt - GF	3,509	489	0	3,998
18 IT Services - GF	4,001	87	0	4,089
19 C&R Administration - GF	492	0	0	492
20 C&R Clerk to the Board - GF	185	0	0	185
21 C&R Elections - GF	800	7	0	807
22 C&R Motor Vehicle - GF	4,094	3	0	4,097
23 C&R Recording - GF	985	0	0	985
24 Assessor - GF	3,133	98	0	3,231
25 CSU Extension - GF	308	77	0	385
26 Coroner - GF	714	28	0	742
27 County Attorney BOE - GF	120	0	0	120
28 District Attorney Admin - GF	10,576	706	0	11,282
29 District Atty Dom Violence - GF	62	14	0	76
30 Emergency Management - GF	185	45	0	230
31 Fairgrounds - GF	554	168	0	722
33 Justice Services - GF	2,385	339	0	2,724
34 Planning & Zoning - GF	2,456	17	0	2,474
35 Public Trustee	369	0	0	369
36 JCSO Detentions - GF	23,762	405	0	24,168
37 JCSO Law Enforcement - GF	923	63	0	986
38 JCSO Executive - GF	1,601	3	0	1,604
39 JCSO Support Services - GF	7,203	793	0	7,996
41 Historical Commission - GF	0	7	0	7
43 Insurance Fund	185	164	0	349
45 Open Space Fund	6,864	2,016	0	8,880
52 Boettcher Mansion Fund	308	1,915	0	2,223
54 South Traffic Impact	0	3	0	3

**Jefferson County, Colorado
Full Cost Allocation Plan**

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Allocation Summary

Dept:15 Non-Departmental - GF

Department	Non-Divisional	Cash Audit	Non-Allocable Exp's	Total
55 North Traffic Impact	\$0	\$7	\$0	\$7
57 Road & Bridge Fund	11,487	503	0	11,990
58 Social Services Fund	31,719	19,211	0	50,930
59 Workforce Development Fund	2,124	98	0	2,222
60 Head Start Fund	3,229	332	0	3,561
61 Capital Expenditures Fund	0	3	0	3
63 Fleet Services Fund	1,471	49	0	1,520
64 Library Fund	10,527	14	0	10,541
65 Benefit Plan Fund	246	702	0	949
66 Patrol Fund	15,267	996	0	16,263
67 Inmate Welfare Fund	616	178	0	794
69 Public Health Fund	8,649	1,628	0	10,278
70 Airport Fund	1,219	835	0	2,054
75 SE Sales Tax-Capital Fund	0	14	0	14
76 Solid Waste Emergency Fund	0	14	0	14
77 Solid Waste Management Fund	0	10	0	10
78 Community Development Fund	185	210	0	394
Total	\$172,302	\$37,249	\$0	\$209,551

TRANSPORTATION & ENGINEERING

Nature and Extent of Services

Transportation & Engineering (T&E) provides a variety of public services related to transportation planning, traffic management, roadway/bridge design, storm drainage, and public infrastructure permitting and inspection. T&E is the civil engineering arm of the County and is responsible for planning, design, and construction of transportation and drainage facilities affecting the County roadway system. The division oversees safe and efficient movement of traffic on county roadways by providing appropriate traffic control devices. T&E also inspects road construction by developers in new sub-divisions, and street cuts by utilities for compliance to county standards and approved plans.

- Design: T&E Design Section completes surveys, acquires right-of-way, designs roadway improvements, bridge rehabilitation and replacement, sidewalk/path installation, culvert maintenance support, drainage and other safety improvements. This section is also responsible for managing engineering consultants to design larger capital improvement projects.
- Transportation/Traffic: T&E Transportation/Traffic Section is responsible for transportation planning and traffic operation functions for the county's roadway system. System deficiencies, traffic safety operations evaluations and assessments are used in the planning and design of capital improvement projects. The section also addresses citizen concerns and maintains the county's traffic control devices including traffic signals, roadway markings, and signs. This section is generally supported by the R&B Fund.

TRANSPORTATION & ENGINEERING

Nature and Extent of Services

- Construction/Inspection: Construction/Inspection section provides both management and inspection for county roadway/bridge improvements in the Capital Improvement Program (CIP). T&E inspection staff also inspects public improvements required by Planning & Zoning (P&Z) for new land developments, erosion controls, and with utility street cuts. The Construction Engineering staff within this function is generally supported by specific fund projects. Costs associated with inspections performed for P&Z related projects are supported by permit fees and the General Fund.

The indirect costs for T&E are allocated to the receiving department/division's budgets. T&E includes the following *functions*:

- **Road & Bridge (R&B):** Costs associated with working with the R&B Division are allocated directly to them.
- **Project Related:** Costs associated with specific division projects (e.g., Open Space, Rocky Mountain Metropolitan Airport) and specific fund projects are allocated based on the number of engineering hours by department/division or by specific project fund.
- **Inspections:** Costs associated with inspections performed are allocated 35% to Road & Bridge and 65% to Non-County.

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
6/14/2016

A. Department Costs

Dept:16 Transportation & Engineering - GF

Description		Amount	General Admin	Road & Bridge	Project Related	Inspections
Personnel Costs						
Salaries	S1	2,306,230	197,644	853,997	745,143	509,446
<i>Salary % Split</i>			<i>8.57%</i>	<i>37.03%</i>	<i>32.31%</i>	<i>22.09%</i>
Benefits	S	671,755	57,569	248,751	217,044	148,391
Subtotal - Personnel Costs		2,977,985	255,213	1,102,748	962,187	657,837
Services & Supplies Cost						
4261 General Supplies	S	17,521	1,502	6,488	5,661	3,870
4264 Books & Periodicals	S	303	26	112	98	67
4269 Equipment	S	42,397	3,633	15,700	13,698	9,365
43300 Prof & Tech Services	S	15,475	1,326	5,730	5,000	3,418
4341 Utilities	S	32,773	2,809	12,136	10,589	7,240
4343 Repairs & Maint	S	88,618	7,595	32,815	28,632	19,576
4344 Rent & Lease	S	10,536	903	3,901	3,404	2,327
4351 Misc Serv & Chrgs	S	537	46	199	174	119
4354 Adv & Pub	S	0	0	0	0	0
4356 Dues-Mtgs-Train	S	24,441	2,095	9,051	7,897	5,399
4358 Travel-Freight-Deliv	S	5,489	470	2,033	1,773	1,213
4385 Fin & Debt Services	D	4,353	0	0	0	0
45 Land & Capital	D	630,529	0	0	0	0
46 Intergovernmental	D	169,000	0	0	0	0
47 Interdepartmental	D	0	0	0	0	0
4759 Indirect Costs	D	244,041	0	0	0	0
4757 IT Charges	D	154,242	0	0	0	0
4757 IT Tech Repl	S	11,547	990	4,276	3,731	2,551
4757 Fleet Charges	S	204,167	17,497	75,603	65,966	45,100
4757 Facility Charges	D	94,268	0	0	0	0
47 Insurance Tr's	S	4,444	381	1,646	1,436	982
426157 Paint Supplies	P	224,164	0	224,164	0	0
426174 Sign Maint	P	54,933	0	54,933	0	0

**Jefferson County, Colorado
Full Cost Allocation Plan**

FY 2015
6/14/2016

A. Department Costs

Dept:16 Transportation & Engineering - GF

Description		Amount	General Admin	Road & Bridge	Project Related	Inspections
434330 Equip Maint	P	159,469	0	159,469	0	0
Permit Revenue	S	0	0	0	0	0
Subtotal - Services & Supplies		2,193,247	39,272	608,255	148,060	101,227
Department Cost Total		5,171,232	294,485	1,711,003	1,110,247	759,064
Adjustments to Cost						
4385 Fin & Debt Services	D	(4,353)	0	0	0	0
45 Land & Capital	D	(630,529)	0	0	0	0
46 Intergovernmental	D	(169,000)	0	0	0	0
47 Interdepartmental	D	0	0	0	0	0
4759 Indirect Costs	D	(244,041)	0	0	0	0
4757 IT Charges	D	(154,242)	0	0	0	0
4757 Facility Charges	D	(94,268)	0	0	0	0
Subtotal - Adjustments		(1,296,433)	0	0	0	0
Total Costs After Adjustments		3,874,799	294,485	1,711,003	1,110,247	759,064
General Admin Distribution			(294,485)	119,269	104,067	71,149
Grand Total		\$3,874,799		\$1,830,272	\$1,214,314	\$830,213

**Jefferson County, Colorado
Full Cost Allocation Plan**

FY 2015
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B. Incoming Costs - (Default Spread Salary%)

Dept:16 Transportation & Engineering - GF

Department	First Incoming	Second Incoming	Road & Bridge	Project Related	Inspections
1 Courts & Admin Building (CAB)	\$40,859	\$0	\$16,548	\$14,439	\$9,872
1 Central Shops Building	7,778	0	3,150	2,749	1,879
Subtotal - Building Interest and Deprec	48,638	0	19,699	17,188	11,751
2 Equipment Depreciation	9,954	0	4,032	3,518	2,405
Subtotal - Equipment Depreciation	9,954	0	4,032	3,518	2,405
3 County Manager	7,636	1,400	3,660	3,193	2,183
Subtotal - County Manager - GF	7,636	1,400	3,660	3,193	2,183
4 Internal Customer Service	3,399	535	1,593	1,390	950
Subtotal - Public Information Office - G	3,399	535	1,593	1,390	950
5 Billable Legal Fees	28,872	3,474	13,100	11,431	7,815
5 Litigation Costs	4,261	448	1,907	1,664	1,138
Subtotal - County Atty Admin - GF	33,133	3,921	15,007	13,094	8,953
7 Accounts Receivable	74	11	34	30	20
7 Accounts Payable	4,632	737	2,175	1,897	1,297
7 General Accounting	21,593	3,408	10,126	8,835	6,040
7 Payroll	4,596	717	2,151	1,877	1,283
7 Capital Assets	3,637	525	1,686	1,471	1,006
7 Audit	2,683	0	1,087	948	648
Subtotal - Accounting - GF	37,214	5,399	17,258	15,059	10,295
8 Budget Analysis	3,391	485	1,570	1,370	936
8 Budget Issues	3,761	540	1,742	1,520	1,039
Subtotal - Budget - GF	7,152	1,024	3,312	2,889	1,975
9 Recruitment	3,891	706	1,862	1,624	1,111
9 General HR	8,739	1,598	4,187	3,653	2,498
9 Terminations	1,437	268	691	603	412
9 Training	4,893	758	2,289	1,997	1,365
9 Background Checks	235	0	95	83	57
9 Compensation Program	849	134	398	347	238

**Jefferson County, Colorado
Full Cost Allocation Plan**

FY 2015
6/14/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:16 Transportation & Engineering - GF

Department	First Incoming	Second Incoming	Road & Bridge	Project Related	Inspections
9 Compensation Reclassifications	\$2,438	\$482	\$1,183	\$1,032	\$706
Subtotal - Human Resources - GF	22,483	3,947	10,704	9,340	6,386
10 Purchase Orders	2,913	377	1,333	1,163	795
10 Contract Amendments & Renewals	5,667	771	2,607	2,275	1,555
10 Formal Bids/RFP's/PQ's	17,958	2,396	8,243	7,193	4,918
10 Purchasing Card Rebate	(916)	0	(371)	(324)	(221)
10 Countywide Programs	1,174	176	547	477	326
Subtotal - Purchasing - GF	26,796	3,720	12,359	10,784	7,373
11 D&T Admin Supervision	29,532	2,117	12,818	11,184	7,647
Subtotal - Development & Trans - GF	29,532	2,117	12,818	11,184	7,647
13 Board of County Commissioners	6,788	1,175	3,225	2,814	1,924
13 County Commissioner's Other	5,815	1,003	2,762	2,410	1,647
Subtotal - Board of County Comm - GF	12,603	2,178	5,987	5,223	3,571
14 Banking	2,187	299	1,007	879	601
14 Investments - General Fund	1,048	150	485	423	290
Subtotal - Treasurer - GF	3,236	449	1,492	1,302	890
15 Non-Divisional	1,893	385	923	805	550
15 Cash Audit	71	16	35	31	21
Subtotal - Non-Departmental - GF	1,964	401	958	836	571
17 Fac - Courts & Admin Bldg	0	72,562	29,388	25,642	17,531
17 Fac - Central Shop Bldg	0	10,323	4,181	3,648	2,494
Subtotal - Facilities & Const Mgmt - GF	0	82,884	33,569	29,290	20,025
18 Amanda	0	30,114	12,196	10,642	7,276
18 Organization Specific Services	0	13,351	5,407	4,718	3,226
18 ECM	0	12,507	5,066	4,420	3,022
18 ERP	0	24,557	9,946	8,678	5,933
18 EMail	0	3,825	1,549	1,352	924
18 Network & Telecomm & IVR	0	48,223	19,531	17,041	11,651

Jefferson County, Colorado
Full Cost Allocation Plan

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B. Incoming Costs - (Default Spread Salary%)

Dept:16 Transportation & Engineering - GF

Department	First Incoming	Second Incoming	Road & Bridge	Project Related	Inspections
18 GIS	\$0	\$17,963	\$7,275	\$6,348	\$4,340
18 File/Print Servers	0	244	99	86	59
18 Enterprise Web Apps	0	9,342	3,784	3,301	2,257
18 Customer Service	0	21,692	8,785	7,665	5,241
18 Record Retrieval	0	4,479	1,814	1,583	1,082
18 Record Management	0	1,045	423	369	253
18 Record Storage	0	13,456	5,450	4,755	3,251
18 Time & Labor Management	0	1,552	629	549	375
18 Security Services	0	4,577	1,854	1,618	1,106
Subtotal - IT Services - GF	0	206,929	83,808	73,125	49,995
20 Clerk to the Board	0	22,912	9,280	8,097	5,536
Subtotal - C&R Clerk to the Board - GF	0	22,912	9,280	8,097	5,536
Total Incoming	243,740	337,816	235,535	205,513	140,507
C. Total Allocated		\$4,456,355	\$2,065,808	\$1,419,827	\$970,720
			46.36%	31.86%	21.78%

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
6/14/2016

Road & Bridge Allocations

Dept:16 Transportation & Engineering - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57 Road & Bridge Fund	100	100.00%	\$1,928,989	\$(660,000)	\$1,268,989	\$136,819	\$1,405,808
Subtotal	100	100.00%	1,928,989	(660,000)	1,268,989	136,819	1,405,808
Direct Bills					660,000		660,000
Total					\$1,928,989		\$2,065,808

Basis Units: 100% allocation to Road & Bridge

Source:

**Jefferson County, Colorado
Full Cost Allocation Plan**

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6/14/2016

Project Related Allocations

Dept:16 Transportation & Engineering - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 Facilities & Const Mgmt - GF	99	0.72%	\$9,409	\$0	\$9,409	\$864	\$10,273
45 Open Space Fund	385	2.81%	36,591	0	36,591	3,359	39,950
54 South Traffic Impact	1,311	9.58%	124,599	(89,610)	34,989	11,438	46,427
55 North Traffic Impact	1,939	14.17%	184,285	(125,252)	59,033	16,917	75,950
56 Evergreen/Conifer Traf Imp Fund	846	6.18%	80,405	(48,590)	31,815	7,381	39,196
57 Road & Bridge Fund	5,047	36.89%	479,672	(305,995)	173,678	44,033	217,711
70 Airport Fund	12	0.09%	1,140	0	1,140	105	1,245
75 SE Sales Tax-Capital Fund	1,759	12.86%	167,177	(118,759)	48,418	15,347	63,765
80 Non-County	2,285	16.70%	217,169	0	217,169	19,936	237,105
Subtotal	13,683	100.00%	1,300,447	(688,205)	612,242	119,379	731,622
Direct Bills					688,205		688,205
Total					\$1,300,447		\$1,419,827

Basis Units: Engineering Hrs by Dept/Div
Source:

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
6/14/2016

Inspections Allocations

Dept:16 Transportation & Engineering - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57 Road & Bridge Fund	35	35.00%	\$311,186	\$0	\$311,186	\$28,566	\$339,752
80 Non-County	65	65.00%	577,916	0	577,916	53,052	630,968
Subtotal	100	100.00%	889,102	0	889,102	81,618	970,720
Direct Bills					0		0
Total					\$889,102		\$970,720

Basis Units: 35% allocation to Road & Bridge, 65% to Other
Source:

**Jefferson County, Colorado
Full Cost Allocation Plan**

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6/14/2016

Allocation Summary

Dept:16 Transportation & Engineering - GF

Department	Road & Bridge	Project Related	Inspections	Total
0 Direct Billed	\$660,000	\$688,205	\$0	\$1,348,205
17 Facilities & Const Mgmt - GF	0	10,273	0	10,273
45 Open Space Fund	0	39,950	0	39,950
54 South Traffic Impact	0	46,427	0	46,427
55 North Traffic Impact	0	75,950	0	75,950
56 Evergreen/Conifer Traf Imp Fund	0	39,196	0	39,196
57 Road & Bridge Fund	1,405,808	217,711	339,752	1,963,271
70 Airport Fund	0	1,245	0	1,245
75 SE Sales Tax-Capital Fund	0	63,765	0	63,765
80 Non-County	0	237,105	630,968	868,073
Total	\$2,065,808	\$1,419,827	\$970,720	\$4,456,355

FACILITIES & CONSTRUCTION MANAGEMENT

Nature and Extent of Services

Facilities & Construction Management (FACM) provides facility maintenance services for the Jefferson County buildings and grounds. FACM is actively responsible 24 hours per day 7 days per week for over 40 separate sites, which includes 50 primary buildings, 4 leased facilities, as well as miscellaneous cell towers and vacant land. FACM is responsible for the buildings listed and the items listed in the buildings. FACM is also responsible for all space planning, office/building remodels and new capital asset planning, design and project management.

- Courts and Administration Building (CAB): Heat and power, water and sanitation, storm water, trash removal, recycling, heating/ventilation/air conditioning (HVAC) systems, electrical systems, plumbing, building interior, building exterior, fire systems, grease hoods/traps, generator, exercise equipment, conveyance systems, security, janitorial services, mail services, hardscape services, landscape services, snow removal and conference rooms.
- Human Services (HS) Building: Heat and power, water and sanitation, storm water, trash removal, recycling, HVAC systems, electrical systems, plumbing, building interior, building exterior, fire systems, generator, exercise equipment, conveyance systems, security, janitorial services, mail services, hardscape services, landscape services and snow removal.
- Dakota Building: Heat and power, water and sanitation, storm water, trash removal, recycling, HVAC systems, electrical systems, plumbing, building interior, building exterior, fire systems, generator, conveyance systems, security, janitorial services, mail services, hardscape services, landscape services, and snow removal.
- District Attorney (DA) Building: Heat and power, water and sanitation, storm water, trash removal, recycling, HVAC systems, electrical systems, plumbing, building interior, building exterior, fire systems, conveyance systems, security, janitorial services, mail services, hardscape services, landscape services, and snow removal.
- Open Space (OS) Building: Heat and power, water and sanitation, storm water, trash removal, recycling, HVAC systems, electrical systems, plumbing, building interior, building exterior, fire systems, conveyance systems, security, janitorial services, mail services, hardscape services, landscape services, and snow removal.

FACILITIES & CONSTRUCTION MANAGEMENT

Nature and Extent of Services

- Remington Building : Heat and power, water and sanitation, storm water, trash removal, HVAC systems, electrical systems, plumbing, building interior, building exterior, fire systems, conveyance systems, security, janitorial services, mail services, hardscape services, landscape services, snow removal, and conference rooms.
- Laramie Building : Heat and power, water and sanitation, storm water, trash removal, recycling, HVAC systems, electrical systems, plumbing, building interior, building exterior, fire systems, generator, conveyance systems, security, janitorial services, mail services, hardscape services, landscape services, snow removal and conference rooms.
- Fairgrounds Complex: Heat and power, water and sanitation, storm water, HVAC systems, electrical systems, plumbing, grease hoods/trap, building interior, building exterior, fire systems, janitorial services, mail services and hardscape services.
- Evergreen Service Center Building (Motor Vehicle and Sheriff's Office): Heat and power, water and sanitation, trash removal, HVAC systems, electrical systems, plumbing, building interior, building exterior, fire systems, security, janitorial services, mail services, hardscape services, landscape services and snow removal.
- South Service Center Building: Heat and power, water and sanitation, storm water, trash removal, HVAC systems, electrical systems, plumbing, building interior, building exterior, fire systems, generator, exercise equipment, security, janitorial services, mail services, hardscape services, landscape services, snow removal and conference rooms.
- Central Shops (Road & Bridge Golden): Heat and power, water and sanitation, storm water, trash removal, HVAC systems, electrical systems, plumbing, building interior, building exterior, landscape services, fire systems, security, janitorial services and mail services.

FACILITIES & CONSTRUCTION MANAGEMENT

Nature and Extent of Services

- Government Campus: Light and power, water, storm water, trash removal, electrical systems, hardscape services, landscape services and snow removal.
- Open Space Shop Building: Heat and power, water and sanitation, storm water, trash removal, recycling, HVAC systems, electrical systems, plumbing, building interior, building exterior, fire systems, security, janitorial services, and hardscape services.
- Sheriff's Office Detention Center (Exterior Only): Trash removal, recycling, electrical systems, hardscape services, landscape services, mail services stormwater, and snow removal.
- Road & Bridge South Shops: Heat and power, water and sanitation, storm water, trash removal, HVAC systems, electrical systems, plumbing, building interior, building exterior, fire systems, janitorial services and mail services.
- Road & Bridge Evergreen Shops: Heat and power, water and sanitation, HVAC systems, electrical systems, plumbing, building interior, building exterior, fire systems, security, trash removal, exercise equipment, janitorial services and mail services.
- Road & Bridge Critchell Shops: Heat and power, HVAC systems, electrical systems, septic systems, well, plumbing, building interior, building exterior.
- Road & Bridge Golden Gate Shops: Heat and power, HVAC systems, electrical systems, plumbing, building interior and building exterior.
- Road & Bridge Indian Hills Shops: Heat and power, water, HVAC systems, electrical systems, septic systems, plumbing, building interior and building exterior.
- Road & Bridge Lookout Mountain Shops: Heat and power, HVAC systems, electrical systems, septic systems, wells, plumbing, building interior and building exterior.

FACILITIES & CONSTRUCTION MANAGEMENT

Nature and Extent of Services

- Road & Bridge Coal Creek Shops: Heat and power, HVAC systems, electrical systems, septic systems, wells, plumbing, building interior and building exterior.
- Road & Bridge Coal Creek Shops: Heat and power, HVAC systems, electrical systems, septic systems, wells, plumbing, building interior and building exterior.
- Road & Bridge Buffalo Creek Salt Storage: Power, electrical systems, building interior and building exterior.
- Parfet Building: Heat and power, water and sanitation, storm water, trash removal, HVAC systems, electrical systems, plumbing, building interior, building exterior, fire systems, generator, exercise equipment, conveyance systems, security, janitorial services, mail services, hardscape services, landscape services and snow removal.
- Public Health Edgewater (lease): HVAC systems, electrical systems, plumbing, building interior, doors, windows, security and fire systems.
- Public Health Arvada (lease): Trash removal, building interior, fire systems, and security.
- Motor Vehicle Arvada (lease): Heat and power, doors, windows, building interior, trash removal, fire systems, security, janitorial services and mail services.
- Motor Vehicle Lakewood (lease): Heat and power, water, doors, windows, building interior, security, fire systems, janitorial services and mail services.
- Boettcher Mansion (Full service on request, direct billed): HVAC systems, electrical systems, septic systems, plumbing, building interior, building exterior, fire systems and mail services.
- New York Building: Heat and power, water and sanitation, storm water, trash removal, HVAC systems, electrical systems, plumbing, building exterior, fire systems, grease trap, hardscape services and snow removal.

FACILITIES & CONSTRUCTION MANAGEMENT

Nature and Extent of Services

- Rooney Landfill: Landfill gas collection system, light and power, electrical systems, landfill cap maintenance, lease management, and phone line.
- Radio Tower Lookout Mountain: Heat and power, HVAC systems and electrical systems.
- Radio Tower Rampart Range: Heat and power.
- Radio Tower Smokey Hill: Heat and power, HVAC system, landscape services.
- Unallocated Properties: Power, landscape services, water and sanitation.
- Head Start Wheat Ridge: Only on request.
- Pine Gulch Landfill: Landfill cap maintenance and testing.
- Foothills Animal Shelter: Only on request.
- Open Space Parks: Only on request.
- Arvada Head Start: Only on request.

The indirect costs for these functions will be allocated to the receiving department/division's budget. The Facilities and Construction Management Division includes the following *functions*:

- **Courts and Administration Building:** Costs related to the CAB are allocated to the occupants of the building by square footage per occupant.
- **Human Services Building:** Costs related to the HS building are allocated to the occupants of the building by square footage per occupant.

FACILITIES & CONSTRUCTION MANAGEMENT

Nature and Extent of Services

- **Dakota Building:** Costs related to the Dakota building are allocated to the occupants of the building by square footage per occupant.
- **District Attorney Building:** Costs related to the DA building are allocated to the occupants of the building by square footage per occupant.
- **Open Space Building:** Costs related to the OS building are allocated to the occupants of the building by square footage per occupant.
- **Remington Building:** Costs related to the Remington building are allocated to the occupants of the building by square footage per occupant.
- **Laramie Building:** Costs related to the Laramie building are allocated to the occupants of the building by square footage per occupant.
- **Fairgrounds Buildings:** Costs related to the Fairgrounds building are allocated to the occupants of the building by square footage per occupant.
- **Evergreen Service Center Building:** Costs related to the Evergreen Service Center building are allocated to the occupants of the building by square footage per occupant.
- **South Service Center Building:** Costs related to the South Service Center building are allocated to the occupants of the building by square footage per occupant.
- **Central Shop Buildings:** Costs related to the Central Shop building are allocated to the occupants of the building by square footage per occupant.

FACILITIES & CONSTRUCTION MANAGEMENT

Nature and Extent of Services

- **Single Occupant Buildings – Services and Supplies:** Service and supply costs related to a single department/division occupying a building are charged at 100% and are allocated to that department/division based on the actual costs incurred for the building.
- **Single Occupant Buildings – Salaries and Benefits:** Salary and benefit costs related to buildings that can be charged at 100% to a department/division are allocated to that department/division based on the actual hours incurred for the building.
- **Slash Collection:** Slash collection (tree limbs, branches, pine needles, etc.). This service is available to all Jeffco residents. These services are allocated 100% to the public.
- **Special Projects – Salaries and Benefits:** Salary and benefit costs related to special projects completed by request by a department/division that can be charged at 100% to that department/division are allocated based on the actual hours incurred for the project.

Jefferson County, Colorado
Full Cost Allocation Plan

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A. Department Costs

Dept:17 Facilities & Const Mgmt - GF

Description		Amount	General Admin	Fac - Courts & Admin Bldg	Fac - HS Bldg	Fac - Dakota Bldg	Fac - DA Bldg	Fac - OS Bldg	Fac - Remington Bldg	Fac - Laramie Bldg
Personnel Costs										
Salaries	S1	3,037,343	0	1,032,697	342,916	138,199	218,081	188,923	75,326	213,221
<i>Salary % Split</i>			<i>.00%</i>	<i>34.00%</i>	<i>11.29%</i>	<i>4.55%</i>	<i>7.18%</i>	<i>6.22%</i>	<i>2.48%</i>	<i>7.02%</i>
Benefits	S	1,000,825	0	340,281	112,993	45,538	71,859	62,251	24,820	70,258
Subtotal - Personnel Costs		4,038,168	0	1,372,977	455,909	183,737	289,940	251,174	100,147	283,479
Services & Supplies Cost										
4261 General Supplies	P	507,422	39,743	159,482	36,308	12,037	13,821	13,654	8,613	20,320
4262 Energy Supplies	P	1,661,308	0	557,007	176,533	70,785	66,043	71,980	46,884	219,464
4264 Books & Periodicals	P	1,740	1,740	0	0	0	0	0	0	0
4269 Equipment	P	12,407	12,407	0	0	0	0	0	0	0
43300 Prof & Tech Serv	P	197,869	9,141	8,704	351	351	229	351	6,253	351
4241 Utilities	P	378,210	70,885	65,071	31,353	5,457	5,514	15,481	6,071	13,191
4343 Repairs & maint	P	1,559,788	22,136	558,813	128,200	49,051	64,954	53,121	50,698	141,341
Major Maintenance - R&M	P	853,906	272,886	220,553	0	96,984	17,975	76,986	17,990	61,291
Citywide Security - R&M	P	51,303	51,303	0	0	0	0	0	0	0
Slash Salaries	P	65,768	0	0	0	0	0	0	0	0
4344 Rent & Lease	P	189,103	20,469	0	50	0	0	0	242	0
Slash Benefits	P	10,307	0	0	0	0	0	0	0	0
4351 Misc Serv & Charges	P	1,758	1,758	0	0	0	0	0	0	0
4354 Adv & Pub	P	75	75	0	0	0	0	0	0	0
4356 Dues - Mtgs - Train	P	10,912	10,818	94	0	0	0	0	0	0
4358 Travel-Freight-Deliv	P	3,689	3,689	0	0	0	0	0	0	0
4379 Depreciation	P	0	0	0	0	0	0	0	0	0
475730 Facility Charges	P	0	0	0	0	0	0	0	0	0
47 Insurance Tr's	P	7,370	7,370	0	0	0	0	0	0	0
47 Interdepartmental	P	0	0	0	0	0	0	0	0	0
4757 Direct Charges	P	16,594	0	0	0	0	0	0	0	16,594
4757 Fleet Charges	P	565,807	217,751	0	0	0	0	0	0	0
475735 ITS Charges	D	223,600	0	0	0	0	0	0	0	0

Jefferson County, Colorado
Full Cost Allocation Plan

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A. Department Costs

Dept:17 Facilities & Const Mgmt - GF

Description		Amount	General Admin	Fac - Courts & Admin Bldg	Fac - HS Bldg	Fac - Dakota Bldg	Fac - DA Bldg	Fac - OS Bldg	Fac - Remington Bldg	Fac - Laramie Bldg
475754 IT Tech Repl	P	19,945	19,945	0	0	0	0	0	0	0
4759 Indirect Costs	D	418,247	0	0	0	0	0	0	0	0
Other Revenue	P	(4,035)	(4,035)	0	0	0	0	0	0	0
Energy Sales	P	(37,383)	0	0	0	0	0	0	0	(9,202)
ID Badges	P	(1,020)	(1,020)	0	0	0	0	0	0	0
Misc Rent	P	(475)	(475)	0	0	0	0	0	0	0
Cell Tower Lease Rev	P	(43,762)	(43,762)	0	0	0	0	0	0	0
NY Bldg Rent Rev	P	(203,070)	(203,070)	0	0	0	0	0	0	0
Laramie Bldg Rent Rev	P	(99,568)	0	0	0	0	0	0	0	(99,568)
Capitalized Salaries	D	133,897	0	0	0	0	0	0	0	0
Slash Revenue	P	(225,168)	0	0	0	0	0	0	0	0
4385 Fin & Debt Serv	D	2,753	0	0	0	0	0	0	0	0
45 Land & Capital	D	44,775	0	0	0	0	0	0	0	0
Insurance Proceeds	P	(4,399)	0	(4,399)	0	0	0	0	0	0
	S	0	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		6,319,673	509,754	1,565,325	372,795	234,665	168,536	231,573	136,751	363,783
Department Cost Total		10,357,841	509,754	2,938,302	828,704	418,402	458,477	482,747	236,898	647,262
Adjustments to Cost										
475735 ITS Charges	D	(223,600)	0	0	0	0	0	0	0	0
4759 Indirect Costs	D	(418,247)	0	0	0	0	0	0	0	0
Capitalized Salaries	D	(133,897)	0	0	0	0	0	0	0	0
4385 Fin & Debt Serv	D	(2,753)	0	0	0	0	0	0	0	0
45 Land & Capital	D	(44,775)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(823,272)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		9,534,568	509,754	2,938,302	828,704	418,402	458,477	482,747	236,898	647,262
General Admin Distribution			(509,754)	173,316	57,551	23,194	36,600	31,707	12,642	35,785
Grand Total		\$9,534,568		\$3,111,618	\$886,256	\$441,596	\$495,077	\$514,453	\$249,540	\$683,047

Jefferson County, Colorado
Full Cost Allocation Plan

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A. Department Costs

Dept:17 Facilities & Const Mgmt - GF

Description		Amount	Fac - Fairgrounds Bldg	Fac - Evergreen Serv Cntr	Fac - South Service Cntr Bldg	Fac - Central Shop Bldg	Fac - Single Occupant Bldg-	Fac - Single Occupant Bldg - S&B	Fac - Slash	Fac - Special Projects - S&B Exp's
Personnel Costs										
Salaries	S1	3,037,343	0	34,626	25,514	43,130	0	526,675	0	198,035
<i>Salary % Split</i>			<i>.00%</i>	<i>1.14%</i>	<i>.84%</i>	<i>1.42%</i>	<i>.00%</i>	<i>17.34%</i>	<i>.00%</i>	<i>6.52%</i>
Benefits	S	1,000,825	0	11,409	8,407	14,212	0	173,543	0	65,254
Subtotal - Personnel Costs		4,038,168	0	46,035	33,921	57,342	0	700,218	0	263,289
Services & Supplies Cost										
4261 General Supplies	P	507,422	18,304	4,648	6,408	0	168,517	0	5,566	0
4262 Energy Supplies	P	1,661,308	69,277	8,930	23,807	0	350,598	0	0	0
4264 Books & Periodicals	P	1,740	0	0	0	0	0	0	0	0
4269 Equipment	P	12,407	0	0	0	0	0	0	0	0
43300 Prof & Tech Serv	P	197,869	1,993	0	351	0	71,861	0	97,933	0
4241 Utilities	P	378,210	44,628	1,020	5,872	0	113,666	0	0	0
4343 Repairs & maint	P	1,559,788	26,438	26,875	53,337	0	384,824	0	0	0
Major Maintenance - R&M	P	853,906	12,550	0	12,852	0	63,838	0	0	0
Citywide Security - R&M	P	51,303	0	0	0	0	0	0	0	0
Slash Salaries	P	65,768	0	0	0	0	0	0	65,768	0
4344 Rent & Lease	P	189,103	0	0	1,680	0	166,662	0	0	0
Slash Benefits	P	10,307	0	0	0	0	0	0	10,307	0
4351 Misc Serv & Charges	P	1,758	0	0	0	0	0	0	0	0
4354 Adv & Pub	P	75	0	0	0	0	0	0	0	0
4356 Dues - Mtgs - Train	P	10,912	0	0	0	0	0	0	0	0
4358 Travel-Freight-Deliv	P	3,689	0	0	0	0	0	0	0	0
4379 Depreciation	P	0	0	0	0	0	0	0	0	0
475730 Facility Charges	P	0	0	0	0	0	0	0	0	0
47 Insurance Tr's	P	7,370	0	0	0	0	0	0	0	0
47 Interdepartmental	P	0	0	0	0	0	0	0	0	0
4757 Direct Charges	P	16,594	0	0	0	0	0	0	0	0
4757 Fleet Charges	P	565,807	0	0	0	0	160	0	347,896	0
475735 ITS Charges	D	223,600	0	0	0	0	0	0	0	0

Jefferson County, Colorado
Full Cost Allocation Plan

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A. Department Costs

Dept:17 Facilities & Const Mgmt - GF

Description		Amount	Fac - Fairgrounds Bldg	Fac - Evergreen Serv Cntr	Fac - South Service Cntr Bldg	Fac - Central Shop Bldg	Fac - Single Occupant Bldg-	Fac - Single Occupant Bldg - S&B	Fac - Slash	Fac - Special Projects - S&B Exp's
475754 IT Tech Repl	P	19,945	0	0	0	0	0	0	0	0
4759 Indirect Costs	D	418,247	0	0	0	0	0	0	0	0
Other Revenue	P	(4,035)	0	0	0	0	0	0	0	0
Energy Sales	P	(37,383)	(9,403)	0	(6,676)	0	(12,103)	0	0	0
ID Badges	P	(1,020)	0	0	0	0	0	0	0	0
Misc Rent	P	(475)	0	0	0	0	0	0	0	0
Cell Tower Lease Rev	P	(43,762)	0	0	0	0	0	0	0	0
NY Bldg Rent Rev	P	(203,070)	0	0	0	0	0	0	0	0
Laramie Bldg Rent Rev	P	(99,568)	0	0	0	0	0	0	0	0
Capitalized Salaries	D	133,897	0	0	0	0	0	0	0	0
Slash Revenue	P	(225,168)	0	0	0	0	0	(225,168)	0	0
4385 Fin & Debt Serv	D	2,753	0	0	0	0	0	0	0	0
45 Land & Capital	D	44,775	0	0	0	0	0	0	0	0
Insurance Proceeds	P	(4,399)	0	0	0	0	0	0	0	0
	S	0	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		6,319,673	163,788	41,473	97,631	0	1,308,024	0	302,303	0
Department Cost Total		10,357,841	163,788	87,508	131,551	57,342	1,308,024	700,218	302,303	263,289
Adjustments to Cost										
475735 ITS Charges	D	(223,600)	0	0	0	0	0	0	0	0
4759 Indirect Costs	D	(418,247)	0	0	0	0	0	0	0	0
Capitalized Salaries	D	(133,897)	0	0	0	0	0	0	0	0
4385 Fin & Debt Serv	D	(2,753)	0	0	0	0	0	0	0	0
45 Land & Capital	D	(44,775)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(823,272)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		9,534,568	163,788	87,508	131,551	57,342	1,308,024	700,218	302,303	263,289
General Admin Distribution			0	5,811	4,282	7,239	0	88,391	0	33,236
Grand Total		\$9,534,568	\$163,788	\$93,319	\$135,833	\$64,580	\$1,308,024	\$788,610	\$302,303	\$296,524

Jefferson County, Colorado
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B. Incoming Costs - (Default Spread Salary%)

Dept:17 Facilities & Const Mgmt - GF

Department	First Incoming	Second Incoming	Fac - Courts & Admin Bldg	Fac - HS Bldg	Fac - Dakota Bldg	Fac - DA Bldg	Fac - OS Bldg	Fac - Remington Bldg	Fac - Laramie Bldg	Fac - Fairgrounds Bldg
1 Courts & Admin Building (CAB) *	\$27,831	\$0	\$27,831	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1 Dakota Bldg *	5,739	0	0	0	5,739	0	0	0	0	0
1 DA Building *	642	0	0	0	0	642	0	0	0	0
1 Remington Building *	938	0	0	0	0	0	0	938	0	0
1 Laramie Building *	31,632	0	0	0	0	0	0	0	31,632	0
1 South Service Center Building *	966	0	0	0	0	0	0	0	0	0
1 Central Shops Building *	4,797	0	0	0	0	0	0	0	0	0
Subtotal - Building Interest and Deprec	72,546	0	27,831	0	5,739	642	0	938	31,632	0
2 Equipment Depreciation	108,431	0	36,867	12,242	4,934	7,785	6,744	2,689	7,612	0
Subtotal - Equipment Depreciation	108,431	0	36,867	12,242	4,934	7,785	6,744	2,689	7,612	0
3 County Manager	11,764	2,156	4,733	1,572	633	999	866	345	977	0
3 Deputy County Manager Supervision	60,913	11,147	24,500	8,136	3,279	5,174	4,482	1,787	5,059	0
Subtotal - County Manager - GF	72,678	13,303	29,233	9,707	3,912	6,173	5,348	2,132	6,036	0
4 Internal Customer Service	5,236	824	2,060	684	276	435	377	150	425	0
4 FrontDesk/Switchboard	4,520	518	1,713	569	229	362	313	125	354	0
Subtotal - Public Information Office - G	9,756	1,342	3,773	1,253	505	797	690	275	779	0
5 Billable Legal Fees	69,389	8,348	26,431	8,777	3,537	5,582	4,835	1,928	5,457	0
5 Litigation Costs	139	15	52	17	7	11	10	4	11	0
Subtotal - County Atty Admin - GF	69,528	8,363	26,483	8,794	3,544	5,593	4,845	1,932	5,468	0
7 Accounts Receivable	809	123	317	105	42	67	58	23	65	0
7 Accounts Payable	33,679	5,361	13,274	4,408	1,776	2,803	2,428	968	2,741	0
7 General Accounting	47,594	7,512	18,736	6,222	2,507	3,957	3,428	1,367	3,868	0
7 Payroll	6,942	1,082	2,728	906	365	576	499	199	563	0
7 Capital Assets	4,352	629	1,693	562	227	358	310	124	350	0
7 Audit	10,647	0	3,620	1,202	484	764	662	264	747	0
Subtotal - Accounting - GF	104,023	14,708	40,368	13,405	5,402	8,525	7,385	2,945	8,335	0
8 Budget Analysis	7,707	1,101	2,995	994	401	632	548	218	618	0
8 Budget Issues	5,794	831	2,253	748	301	476	412	164	465	0
Subtotal - Budget - GF	13,501	1,933	5,248	1,742	702	1,108	960	383	1,083	0
9 Recruitment	7,781	1,412	3,126	1,038	418	660	572	228	645	0

Jefferson County, Colorado
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B. Incoming Costs - (Default Spread Salary%)

Dept:17 Facilities & Const Mgmt - GF

Department	First Incoming	Second Incoming	Fac - Courts & Admin Bldg	Fac - HS Bldg	Fac - Dakota Bldg	Fac - DA Bldg	Fac - OS Bldg	Fac - Remington Bldg	Fac - Laramie Bldg	Fac - Fairgrounds Bldg	
9 General HR	\$13,546	\$2,477	\$5,448	\$1,809	\$729	\$1,150	\$997	\$397	\$1,125	\$0	
9 Terminations	2,090	390	843	280	113	178	154	62	174	0	
9 Training	4,672	724	1,834	609	245	387	336	134	379	0	
9 Background Checks	333	0	113	38	15	24	21	8	23	0	
9 Compensation Program	1,308	207	515	171	69	109	94	38	106	0	
Subtotal - Human Resources - GF	29,730	5,210	11,880	3,945	1,590	2,509	2,173	867	2,453	0	
10 Purchase Orders	31,777	4,117	12,204	4,052	1,633	2,577	2,233	890	2,520	0	
10 Contract Amendments & Renewals	35,419	4,817	13,680	4,543	1,831	2,889	2,503	998	2,825	0	
10 Formal Bids/RFP's/PQ's	43,099	5,750	16,609	5,515	2,223	3,507	3,038	1,211	3,429	0	
10 Purchasing Card Rebate	(5,843)	0	(1,987)	(660)	(266)	(420)	(363)	(145)	(410)	0	
10 Countywide Programs	1,808	271	707	235	95	149	129	52	146	0	
Subtotal - Purchasing - GF	106,259	14,955	41,213	13,685	5,515	8,703	7,539	3,006	8,509	0	
13 Board of County Commissioners	10,457	1,809	4,171	1,385	558	881	763	304	861	0	
13 County Commissioner's Other	15,425	2,662	6,150	2,042	823	1,299	1,125	449	1,270	0	
Subtotal - Board of County Comm - GF	25,882	4,471	10,320	3,427	1,381	2,179	1,888	753	2,131	0	
14 Banking	5,802	793	2,242	745	300	474	410	164	463	0	
14 Investments - General Fund	2,794	400	1,086	361	145	229	199	79	224	0	
Subtotal - Treasurer - GF	8,596	1,193	3,328	1,105	445	703	609	243	687	0	
15 Non-Divisional	2,916	592	1,193	396	160	252	218	87	246	0	
15 Cash Audit	397	92	166	55	22	35	30	12	34	0	
Subtotal - Non-Departmental - GF	3,314	684	1,359	451	182	287	249	99	281	0	
16 Project Related	9,409	864	3,493	1,160	467	738	639	255	721	0	
Subtotal - Transportation & Engineering	9,409	864	3,493	1,160	467	738	639	255	721	0	
17 Fac - Courts & Admin Bldg *	0	49,425	49,425	0	0	0	0	0	0	0	
17 Fac - Dakota Bldg *	0	31,279	0	0	31,279	0	0	0	0	0	
17 Fac - DA Bldg *	0	2,636	0	0	0	2,636	0	0	0	0	
17 Fac - OS Bldg *	0	145,569	0	0	0	0	145,569	0	0	0	
17 Fac - Remington Bldg *	0	1,535	0	0	0	0	0	1,535	0	0	
17 Fac - Laramie Bldg *	0	12,981	0	0	0	0	0	0	12,981	0	

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B. Incoming Costs - (Default Spread Salary%)

Dept:17 Facilities & Const Mgmt - GF

Department	First Incoming	Second Incoming	Fac - Courts & Admin Bldg	Fac - HS Bldg	Fac - Dakota Bldg	Fac - DA Bldg	Fac - OS Bldg	Fac - Remington Bldg	Fac - Laramie Bldg	Fac - Fairgrounds Bldg
17 Fac - South Service Cntr Bldg *	\$0	\$543	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 Fac - Central Shop Bldg *	0	6,366	0	0	0	0	0	0	0	0
17 Fac - Single Occupant Bldg - S&B Exp'	0	33,569	0	0	0	0	0	0	0	0
Subtotal - Facilities & Const Mgmt - GF	0	283,903	49,425	0	31,279	2,636	145,569	1,535	12,981	0
18 Organization Specific Services	0	24,559	8,350	2,773	1,117	1,763	1,528	609	1,724	0
18 ECM	0	19,268	6,551	2,175	877	1,383	1,198	478	1,353	0
18 ERP	0	65,140	22,148	7,354	2,964	4,677	4,052	1,615	4,573	0
18 EMail	0	5,892	2,003	665	268	423	367	146	414	0
18 Network & Telecomm & IVR	0	74,289	25,258	8,387	3,380	5,334	4,621	1,842	5,215	0
18 GIS	0	27,673	9,409	3,124	1,259	1,987	1,721	686	1,943	0
18 AV	0	18,851	6,409	2,128	858	1,354	1,173	468	1,323	0
18 File/Print Servers	0	376	128	42	17	27	23	9	26	0
18 Enterprise Web Apps	0	14,392	4,893	1,625	655	1,033	895	357	1,010	0
18 Customer Service	0	33,417	11,362	3,773	1,520	2,399	2,079	829	2,346	0
18 Record Retrieval	0	179	61	20	8	13	11	4	13	0
18 Record Management	0	1,611	548	182	73	116	100	40	113	0
18 Record Storage	0	12,752	4,336	1,440	580	916	793	316	895	0
18 Time & Labor Management	0	2,459	836	278	112	177	153	61	173	0
18 Security Services	0	7,051	2,398	796	321	506	439	175	495	0
Subtotal - IT Services - GF	0	307,909	104,689	34,763	14,010	22,108	19,152	7,636	21,615	0
20 Clerk to the Board	0	24,663	8,386	2,784	1,122	1,771	1,534	612	1,731	0
Subtotal - C&R Clerk to the Board - GF	0	24,663	8,386	2,784	1,122	1,771	1,534	612	1,731	0
Total Incoming	633,653	683,501	403,896	108,464	80,730	72,256	205,325	26,299	112,055	0
C. Total Allocated		\$10,851,723	\$3,515,514	\$994,719	\$522,326	\$567,333	\$719,778	\$275,838	\$795,102	\$163,788
			32.40%	9.17%	4.81%	5.23%	6.63%	2.54%	7.33%	1.51%

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B. Incoming Costs - (Default Spread Salary%)

Dept:17 Facilities & Const Mgmt - GF

Department	First Incoming	Second Incoming	Fac - Evergreen Serv Cntr	Fac - South Service Cntr Bldg	Fac - Central Shop Bldg	Fac - Single Occupant Bldg-	Fac - Single Occupant Bldg - S&B	Fac - Slash	Fac - Special Projects - S&B Exp's
1 Courts & Admin Building (CAB) *	\$27,831	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1 Dakota Bldg *	5,739	0	0	0	0	0	0	0	0
1 DA Building *	642	0	0	0	0	0	0	0	0
1 Remington Building *	938	0	0	0	0	0	0	0	0
1 Laramie Building *	31,632	0	0	0	0	0	0	0	0
1 South Service Center Building *	966	0	0	966	0	0	0	0	0
1 Central Shops Building *	4,797	0	0	0	4,797	0	0	0	0
Subtotal - Building Interest and Deprec	72,546	0	0	966	4,797	0	0	0	0
2 Equipment Depreciation	108,431	0	1,236	911	1,540	0	18,802	0	7,070
Subtotal - Equipment Depreciation	108,431	0	1,236	911	1,540	0	18,802	0	7,070
3 County Manager	11,764	2,156	159	117	198	0	2,414	0	908
3 Deputy County Manager Supervision	60,913	11,147	821	605	1,023	0	12,495	0	4,698
Subtotal - County Manager - GF	72,678	13,303	980	722	1,221	0	14,909	0	5,606
4 Internal Customer Service	5,236	824	69	51	86	0	1,051	0	395
4 FrontDesk/Switchboard	4,520	518	57	42	72	0	874	0	328
Subtotal - Public Information Office - G	9,756	1,342	127	93	158	0	1,924	0	724
5 Billable Legal Fees	69,389	8,348	886	653	1,104	0	13,480	0	5,068
5 Litigation Costs	139	15	2	1	2	0	27	0	10
Subtotal - County Atty Admin - GF	69,528	8,363	888	654	1,106	0	13,506	0	5,078
7 Accounts Receivable	809	123	11	8	13	0	162	0	61
7 Accounts Payable	33,679	5,361	445	328	554	0	6,770	0	2,545
7 General Accounting	47,594	7,512	628	463	783	0	9,555	0	3,593
7 Payroll	6,942	1,082	91	67	114	0	1,391	0	523
7 Capital Assets	4,352	629	57	42	71	0	864	0	325
7 Audit	10,647	0	121	89	151	0	1,846	0	694
Subtotal - Accounting - GF	104,023	14,708	1,354	997	1,686	0	20,588	0	7,741
8 Budget Analysis	7,707	1,101	100	74	125	0	1,527	0	574
8 Budget Issues	5,794	831	76	56	94	0	1,149	0	432
Subtotal - Budget - GF	13,501	1,933	176	130	219	0	2,676	0	1,006
9 Recruitment	7,781	1,412	105	77	131	0	1,594	0	599

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B. Incoming Costs - (Default Spread Salary%)

Dept:17 Facilities & Const Mgmt - GF

Department	First Incoming	Second Incoming	Fac - Evergreen Serv Cntr	Fac - South Service Cntr Bldg	Fac - Central Shop Bldg	Fac - Single Occupant Bldg-	Fac - Single Occupant Bldg - S&B	Fac - Slash	Fac - Special Projects - S&B Exp's
9 General HR	\$13,546	\$2,477	\$183	\$135	\$228	\$0	\$2,778	\$0	\$1,045
9 Terminations	2,090	390	28	21	35	0	430	0	162
9 Training	4,672	724	62	45	77	0	936	0	352
9 Background Checks	333	0	4	3	5	0	58	0	22
9 Compensation Program	1,308	207	17	13	22	0	263	0	99
Subtotal - Human Resources - GF	29,730	5,210	398	294	496	0	6,059	0	2,278
10 Purchase Orders	31,777	4,117	409	302	510	0	6,224	0	2,340
10 Contract Amendments & Renewals	35,419	4,817	459	338	571	0	6,977	0	2,623
10 Formal Bids/RFP's/PQ's	43,099	5,750	557	410	694	0	8,470	0	3,185
10 Purchasing Card Rebate	(5,843)	0	(67)	(49)	(83)	0	(1,013)	0	(381)
10 Countywide Programs	1,808	271	24	17	30	0	360	0	136
Subtotal - Purchasing - GF	106,259	14,955	1,382	1,018	1,721	0	21,018	0	7,903
13 Board of County Commissioners	10,457	1,809	140	103	174	0	2,127	0	800
13 County Commissioner's Other	15,425	2,662	206	152	257	0	3,136	0	1,179
Subtotal - Board of County Comm - GF	25,882	4,471	346	255	431	0	5,263	0	1,979
14 Banking	5,802	793	75	55	94	0	1,144	0	430
14 Investments - General Fund	2,794	400	36	27	45	0	554	0	208
Subtotal - Treasurer - GF	8,596	1,193	112	82	139	0	1,697	0	638
15 Non-Divisional	2,916	592	40	29	50	0	608	0	229
15 Cash Audit	397	92	6	4	7	0	85	0	32
Subtotal - Non-Departmental - GF	3,314	684	46	34	57	0	693	0	261
16 Project Related	9,409	864	117	86	146	0	1,781	0	670
Subtotal - Transportation & Engineering	9,409	864	117	86	146	0	1,781	0	670
17 Fac - Courts & Admin Bldg *	0	49,425	0	0	0	0	0	0	0
17 Fac - Dakota Bldg *	0	31,279	0	0	0	0	0	0	0
17 Fac - DA Bldg *	0	2,636	0	0	0	0	0	0	0
17 Fac - OS Bldg *	0	145,569	0	0	0	0	0	0	0
17 Fac - Remington Bldg *	0	1,535	0	0	0	0	0	0	0
17 Fac - Laramie Bldg *	0	12,981	0	0	0	0	0	0	0

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B. Incoming Costs - (Default Spread Salary%)

Dept:17 Facilities & Const Mgmt - GF

Department	First Incoming	Second Incoming	Fac - Evergreen Serv Cntr	Fac - South Service Cntr Bldg	Fac - Central Shop Bldg	Fac - Single Occupant Bldg-	Fac - Single Occupant Bldg - S&B	Fac - Slash	Fac - Special Projects - S&B Exp's
17 Fac - South Service Cntr Bldg *	\$0	\$543	\$0	\$543	\$0	\$0	\$0	\$0	\$0
17 Fac - Central Shop Bldg *	0	6,366	0	0	6,366	0	0	0	0
17 Fac - Single Occupant Bldg - S&B Exp'	0	33,569	0	0	0	0	33,569	0	0
Subtotal - Facilities & Const Mgmt - GF	0	283,903	0	543	6,366	0	33,569	0	0
18 Organization Specific Services	0	24,559	280	206	349	0	4,258	0	1,601
18 ECM	0	19,268	220	162	274	0	3,341	0	1,256
18 ERP	0	65,140	743	547	925	0	11,295	0	4,247
18 EMail	0	5,892	67	49	84	0	1,022	0	384
18 Network & Telecomm & IVR	0	74,289	847	624	1,055	0	12,882	0	4,844
18 GIS	0	27,673	315	232	393	0	4,798	0	1,804
18 AV	0	18,851	215	158	268	0	3,269	0	1,229
18 File/Print Servers	0	376	4	3	5	0	65	0	25
18 Enterprise Web Apps	0	14,392	164	121	204	0	2,496	0	938
18 Customer Service	0	33,417	381	281	475	0	5,794	0	2,179
18 Record Retrieval	0	179	2	2	3	0	31	0	12
18 Record Management	0	1,611	18	14	23	0	279	0	105
18 Record Storage	0	12,752	145	107	181	0	2,211	0	831
18 Time & Labor Management	0	2,459	28	21	35	0	426	0	160
18 Security Services	0	7,051	80	59	100	0	1,223	0	460
Subtotal - IT Services - GF	0	307,909	3,510	2,586	4,372	0	53,391	0	20,076
20 Clerk to the Board	0	24,663	281	207	350	0	4,277	0	1,608
Subtotal - C&R Clerk to the Board - GF	0	24,663	281	207	350	0	4,277	0	1,608
Total Incoming	633,653	683,501	10,952	9,579	24,805	0	200,156	0	62,638
C. Total Allocated		\$10,851,723	\$104,271	\$145,412	\$89,385	\$1,308,024	\$988,765	\$302,303	\$359,163
			0.96%	1.34%	0.82%	12.05%	9.11%	2.79%	3.31%

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Fac - Courts & Admin Bldg Allocations

Dept:17 Facilities & Const Mgmt - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	2,221	0.47%	\$15,487	\$0	\$15,487	\$0	\$15,487
4 Public Information Office - GF	3,005	0.63%	20,954	0	20,954	0	20,954
5 County Atty Admin - GF	18,645	3.90%	130,013	0	130,013	0	130,013
6 Finance & IT - GF	286	0.06%	1,994	0	1,994	0	1,994
7 Accounting - GF	9,249	1.94%	64,494	0	64,494	0	64,494
8 Budget - GF	4,694	0.98%	32,732	0	32,732	0	32,732
9 Human Resources - GF	12,728	2.67%	88,753	0	88,753	0	88,753
10 Purchasing - GF	4,434	0.93%	30,919	0	30,919	0	30,919
11 Development & Trans - GF	394	0.08%	2,747	0	2,747	0	2,747
12 Building Safety - GF	7,139	1.49%	49,781	0	49,781	3,418	53,199
13 Board of County Comm - GF	10,715	2.24%	74,716	0	74,716	0	74,716
14 Treasurer - GF	6,770	1.42%	47,208	0	47,208	0	47,208
16 Transportation & Engineering - GF	10,406	2.18%	72,562	0	72,562	0	72,562
17 Facilities & Const Mgmt - GF	7,088	1.48%	49,425	0	49,425	0	49,425
18 IT Services - GF	5,094	1.07%	35,521	0	35,521	2,439	37,960
19 C&R Administration - GF	4,413	0.92%	30,772	0	30,772	2,113	32,885
20 C&R Clerk to the Board - GF	2,900	0.61%	20,222	0	20,222	1,389	21,611
22 C&R Motor Vehicle - GF	6,012	1.26%	41,922	0	41,922	2,879	44,801
23 C&R Recording - GF	7,399	1.55%	51,594	0	51,594	3,543	55,137
24 Assessor - GF	18,863	3.95%	131,533	0	131,533	9,032	140,565
28 District Attorney Admin - GF	7,974	1.67%	55,603	0	55,603	3,818	59,421
33 Justice Services - GF	7,484	1.57%	52,186	0	52,186	3,584	55,770
34 Planning & Zoning - GF	16,953	3.55%	118,214	0	118,214	8,118	126,332
35 Public Trustee	2,755	0.58%	19,211	(23,568)	(4,357)	1,319	(3,038)
39 JCSO Support Services - GF	8,243	1.73%	57,479	0	57,479	3,947	61,426
43 Insurance Fund	1,454	0.30%	10,139	0	10,139	696	10,835
79 Courts	248,935	52.12%	1,735,837	0	1,735,837	119,201	1,855,038
80 Non-County	41,332	8.65%	288,210	0	288,210	19,792	308,002
Subtotal	477,585	100.00%	3,330,226	(23,568)	3,306,658	185,288	3,491,946
Direct Bills					23,568		23,568
Total					\$3,330,226		\$3,515,514

Basis Units: Courts & Admin Bldg Square Footage per Occupant

Source:

**Jefferson County, Colorado
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Fac - HS Bldg Allocations

Dept:17 Facilities & Const Mgmt - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
58 Social Services Fund	127,536	99.52%	\$945,047	\$(1,847,956)	\$(902,908)	\$44,898	\$(858,010)
60 Head Start Fund	615	0.48%	4,557	(37,847)	(33,290)	217	(33,074)
Subtotal	128,151	100.00%	949,605	(1,885,803)	(936,198)	45,115	(891,084)
Direct Bills					1,885,803		1,885,803
Total					\$949,605		\$994,719

Basis Units: HS Bldg Square Footage per Occupant
Source:

**Jefferson County, Colorado
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Fac - Dakota Bldg Allocations

Dept:17 Facilities & Const Mgmt - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 Facilities & Const Mgmt - GF	2,616	6.61%	\$31,279	\$0	\$31,279	\$0	\$31,279
26 Coroner - GF	8,744	22.11%	104,550	0	104,550	11,710	116,260
30 Emergency Management - GF	3,944	9.97%	47,157	0	47,157	5,282	52,439
39 JCSO Support Services - GF	21,334	53.94%	255,085	0	255,085	28,571	283,656
69 Public Health Fund	2,910	7.36%	34,794	0	34,794	3,897	38,691
Subtotal	39,548	100.00%	472,865	0	472,865	49,461	522,326
Direct Bills					0		0
Total					\$472,865		\$522,326

Basis Units: Dakota Bldg Square Footage per Occupant
Source:

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Fac - DA Bldg Allocations

Dept:17 Facilities & Const Mgmt - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 Facilities & Const Mgmt - GF	254	0.49%	\$2,636	\$0	\$2,636	\$0	\$2,636
28 District Attorney Admin - GF	51,228	99.18%	531,617	0	531,617	31,224	562,841
29 District Atty Dom Violence - GF	169	0.33%	1,754	0	1,754	103	1,857
Subtotal	51,651	100.00%	536,006	0	536,006	31,327	567,333
Direct Bills					0		0
Total					\$536,006		\$567,333

Basis Units: DA Bldg Square Footage Per Occupant
Source:

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Fac - OS Bldg Allocations

Dept:17 Facilities & Const Mgmt - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 Facilities & Const Mgmt - GF	14,494	26.50%	\$145,569	\$0	\$145,569	\$0	\$145,569
33 Justice Services - GF	2,421	4.43%	24,315	0	24,315	10,263	34,578
37 JCSO Law Enforcement - GF	2,914	5.33%	29,266	0	29,266	12,352	41,619
45 Open Space Fund	34,869	63.75%	350,204	0	350,204	147,809	498,013
Subtotal	54,698	100.00%	549,354	0	549,354	170,424	719,778
Direct Bills					0		0
Total					\$549,354		\$719,778

Basis Units: OS Bldg Square Footage per Occupant
Source:

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Fac - Remington Bldg Allocations

Dept:17 Facilities & Const Mgmt - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 Facilities & Const Mgmt - GF	174	0.58%	\$1,535	\$0	\$1,535	\$0	\$1,535
28 District Attorney Admin - GF	5,931	19.79%	52,318	0	52,318	2,278	54,596
33 Justice Services - GF	751	2.51%	6,625	0	6,625	288	6,913
58 Social Services Fund	3,071	10.25%	27,089	0	27,089	1,179	28,269
79 Courts	19,691	65.70%	173,695	0	173,695	7,563	181,258
80 Non-County	355	1.18%	3,131	0	3,131	136	3,268
Subtotal	29,973	100.00%	264,394	0	264,394	11,445	275,838
Direct Bills					0		0
Total					\$264,394		\$275,838

Basis Units: Remington Bldg Square Footage per Occupant
Source:

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Fac - Laramie Bldg Allocations

Dept:17 Facilities & Const Mgmt - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 Accounting - GF	135	0.11%	\$844	\$0	\$844	\$0	\$844
17 Facilities & Const Mgmt - GF	2,077	1.72%	12,981	0	12,981	0	12,981
18 IT Services - GF	32,083	26.59%	200,512	0	200,512	11,115	211,627
21 C&R Elections - GF	23,672	19.62%	147,945	0	147,945	8,201	156,146
22 C&R Motor Vehicle - GF	5,309	4.40%	33,180	0	33,180	1,839	35,019
33 Justice Services - GF	3,832	3.18%	23,949	0	23,949	1,328	25,277
58 Social Services Fund	24,753	20.52%	154,701	0	154,701	8,575	163,276
59 Workforce Development Fund	20,041	16.61%	125,252	(149,173)	(23,920)	6,943	(16,978)
78 Community Development Fund	618	0.51%	3,862	(6,659)	(2,797)	214	(2,583)
80 Non-County	8,135	6.74%	50,842	0	50,842	2,818	53,660
Subtotal	120,655	100.00%	754,069	(155,832)	598,237	41,033	639,270
Direct Bills					155,832		155,832
Total					\$754,069		\$795,102

Basis Units: Laramie Bldg Square Footage per Occupant
Source:

**Jefferson County, Colorado
Full Cost Allocation Plan**

FY 2015
6/14/2016

Fac - Fairgrounds Bldg Allocations

Dept:17 Facilities & Const Mgmt - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 CSU Extension - GF	8,002	6.69%	\$10,961	\$0	\$10,961	\$0	\$10,961
31 Fairgrounds - GF	111,573	93.31%	152,827	0	152,827	0	152,827
Subtotal	119,575	100.00%	163,788	0	163,788	0	163,788
Direct Bills					0		0
Total					\$163,788		\$163,788

Basis Units: Fairgrounds Bldg Square Footage per Occupant
Source:

**Jefferson County, Colorado
Full Cost Allocation Plan**

FY 2015
6/14/2016

Fac - Evergreen Serv Cntr Bldg Allocations

Dept:17 Facilities & Const Mgmt - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22 C&R Motor Vehicle - GF	2,696	48.96%	\$48,817	\$0	\$48,817	\$2,230	\$51,047
39 JCSO Support Services - GF	2,811	51.04%	50,899	0	50,899	2,325	53,224
Subtotal	5,507	100.00%	99,716	0	99,716	4,555	104,271
Direct Bills					0		0
Total					\$99,716		\$104,271

Basis Units: Evergreen Service Center Square Footage per Occupant
Source:

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
6/14/2016

Fac - South Service Cntr Bldg Allocations

Dept:17 Facilities & Const Mgmt - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 Facilities & Const Mgmt - GF	126	0.38%	\$543	\$0	\$543	\$0	\$543
22 C&R Motor Vehicle - GF	7,798	23.75%	33,609	0	33,609	930	34,539
39 JCSO Support Services - GF	18,800	57.26%	81,027	0	81,027	2,241	83,268
69 Public Health Fund	80	0.24%	345	0	345	10	354
80 Non-County	6,030	18.37%	25,989	0	25,989	719	26,708
Subtotal	32,834	100.00%	141,513	0	141,513	3,900	145,412
Direct Bills					0		0
Total					\$141,513		\$145,412

Basis Units: South Service Center Bldg Square Footage per Occupant
Source:

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
6/14/2016

Fac - Central Shop Bldg Allocations

Dept:17 Facilities & Const Mgmt - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 Accounting - GF	400	1.34%	\$1,035	\$0	\$1,035	\$0	\$1,035
16 Transportation & Engineering - GF	3,989	13.35%	10,323	0	10,323	0	10,323
17 Facilities & Const Mgmt - GF	2,460	8.23%	6,366	0	6,366	0	6,366
57 Road & Bridge Fund	11,236	37.59%	29,077	0	29,077	5,872	34,949
63 Fleet Services Fund	11,803	39.49%	30,544	0	30,544	6,168	36,713
Subtotal	29,888	100.00%	77,345	0	77,345	12,040	89,385
Direct Bills					0		0
Total					\$77,345		\$89,385

Basis Units: Central Shops Bldg Square Footage per Occupant
Source:

**Jefferson County, Colorado
Full Cost Allocation Plan**

FY 2015
6/14/2016

Fac - Single Occupant Bldg- Serv&Supply Exp's Allocations

Dept:17 Facilities & Const Mgmt - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15 Non-Departmental - GF	134,146	10.16%	\$132,916	\$0	\$132,916	\$0	\$132,916
22 C&R Motor Vehicle - GF	233,418	17.68%	231,278	(29,315)	201,963	0	201,963
36 JCSO Detentions - GF	126,066	9.55%	124,910	0	124,910	0	124,910
39 JCSO Support Services - GF	25,362	1.92%	25,130	0	25,130	0	25,130
45 Open Space Fund	20,214	1.53%	20,029	0	20,029	0	20,029
52 Boettcher Mansion Fund	7,321	0.55%	7,254	0	7,254	0	7,254
57 Road & Bridge Fund	374,215	28.35%	370,785	(97,852)	272,933	0	272,933
60 Head Start Fund	1,051	0.08%	1,041	0	1,041	0	1,041
69 Public Health Fund	196,884	14.91%	195,079	0	195,079	0	195,079
80 Non-County	201,449	15.26%	199,602	0	199,602	0	199,602
Subtotal	1,320,126	100.00%	1,308,024	(127,167)	1,180,857	0	1,180,857
Direct Bills					127,167		127,167
Total					\$1,308,024		\$1,308,024

Basis Units: Actual Costs by department/division

Source:

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
6/14/2016

Fac - Single Occupant Bldg - S&B Exp's Allocations

Dept:17 Facilities & Const Mgmt - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15 Non-Departmental - GF	347.00	4.14%	\$36,688	\$0	\$36,688	\$0	\$36,688
17 Facilities & Const Mgmt - GF	317.50	3.79%	33,569	0	33,569	0	33,569
22 C&R Motor Vehicle - GF	522.50	6.24%	55,244	0	55,244	6,967	62,211
25 CSU Extension - GF	74.00	0.88%	7,824	0	7,824	987	8,811
31 Fairgrounds - GF	1,202.00	14.35%	127,088	0	127,088	16,027	143,115
36 JCSO Detentions - GF	1,363.64	16.27%	144,178	0	144,178	18,182	162,360
39 JCSO Support Services - GF	127.00	1.52%	13,428	0	13,428	1,693	15,121
45 Open Space Fund	218.10	2.60%	23,060	0	23,060	2,908	25,968
57 Road & Bridge Fund	1,731.10	20.66%	183,030	0	183,030	23,082	206,111
60 Head Start Fund	83.50	1.00%	8,828	0	8,828	1,113	9,942
63 Fleet Services Fund	125.33	1.50%	13,251	0	13,251	1,671	14,922
69 Public Health Fund	1,838.00	21.94%	194,332	0	194,332	24,507	218,839
80 Non-County	429.25	5.12%	45,385	0	45,385	5,723	51,108
Subtotal	8,378.92	100.00%	885,906	0	885,906	102,860	988,765
Direct Bills					0		0
Total					\$885,906		\$988,765

Basis Units: Actual Hours by department/division

Source:

**Jefferson County, Colorado
Full Cost Allocation Plan**

FY 2015
6/14/2016

Fac - Slash Allocations

Dept:17 Facilities & Const Mgmt - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
80 Non-County	100	100.00%	\$302,303	\$0	\$302,303	\$0	\$302,303
Subtotal	100	100.00%	302,303	0	302,303	0	302,303
Direct Bills					0		0
Total					\$302,303		\$302,303

Basis Units: 100% to Public
Source:

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
6/14/2016

Fac - Special Projects - S&B Exp's Allocations

Dept:17 Facilities & Const Mgmt - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19 C&R Administration - GF	561.25	17.83%	\$59,389	\$(37,525)	\$21,864	\$4,645	\$26,509
25 CSU Extension - GF	18.00	0.57%	1,905	(1,368)	536	149	685
31 Fairgrounds - GF	102.00	3.24%	10,793	(5,256)	5,537	844	6,381
36 JCSO Detentions - GF	82.00	2.60%	8,677	(4,467)	4,210	679	4,889
45 Open Space Fund	1,142.25	36.28%	120,868	(61,526)	59,342	9,454	68,795
52 Boettcher Mansion Fund	268.75	8.54%	28,438	(16,507)	11,931	2,224	14,155
57 Road & Bridge Fund	233.00	7.40%	24,655	(37,048)	(12,393)	1,928	(10,465)
58 Social Services Fund	103.25	3.28%	10,925	(7,802)	3,124	855	3,978
60 Head Start Fund	173.00	5.50%	18,306	(10,476)	7,830	1,432	9,262
69 Public Health Fund	369.01	11.72%	39,047	(29,074)	9,973	3,054	13,027
76 Solid Waste Emergency Fund	95.50	3.03%	10,105	(5,202)	4,904	790	5,694
Subtotal	3,148.01	100.00%	333,109	(216,251)	116,857	26,054	142,911
Direct Bills					216,251		216,251
Total					\$333,109		\$359,163

Basis Units: Actual Hours by department/division
Source:

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
6/14/2016

Allocation Summary

Dept:17 Facilities & Const Mgmt - GF

Department	Fac - Courts & Admin Bldg	Fac - HS Bldg	Fac - Dakota Bldg	Fac - DA Bldg	Fac - OS Bldg	Fac - Remington Bldg	Fac - Laramie Bldg	Fac - Fairgrounds Bldg	Fac - Evergreen Serv Cntr	Fac - South Service Cntr Bldg
0 Direct Billed	\$23,568	\$1,885,803	\$0	\$0	\$0	\$0	\$155,832	\$0	\$0	\$0
3 County Manager - GF	15,487	0	0	0	0	0	0	0	0	0
4 Public Information Office - GF	20,954	0	0	0	0	0	0	0	0	0
5 County Atty Admin - GF	130,013	0	0	0	0	0	0	0	0	0
6 Finance & IT - GF	1,994	0	0	0	0	0	0	0	0	0
7 Accounting - GF	64,494	0	0	0	0	0	844	0	0	0
8 Budget - GF	32,732	0	0	0	0	0	0	0	0	0
9 Human Resources - GF	88,753	0	0	0	0	0	0	0	0	0
10 Purchasing - GF	30,919	0	0	0	0	0	0	0	0	0
11 Development & Trans - GF	2,747	0	0	0	0	0	0	0	0	0
12 Building Safety - GF	53,199	0	0	0	0	0	0	0	0	0
13 Board of County Comm - GF	74,716	0	0	0	0	0	0	0	0	0
14 Treasurer - GF	47,208	0	0	0	0	0	0	0	0	0
15 Non-Departmental - GF	0	0	0	0	0	0	0	0	0	0
16 Transportation & Engineering - GF	72,562	0	0	0	0	0	0	0	0	0
17 Facilities & Const Mgmt - GF	49,425	0	31,279	2,636	145,569	1,535	12,981	0	0	543
18 IT Services - GF	37,960	0	0	0	0	0	211,627	0	0	0
19 C&R Administration - GF	32,885	0	0	0	0	0	0	0	0	0
20 C&R Clerk to the Board - GF	21,611	0	0	0	0	0	0	0	0	0
21 C&R Elections - GF	0	0	0	0	0	0	156,146	0	0	0
22 C&R Motor Vehicle - GF	44,801	0	0	0	0	0	35,019	0	51,047	34,539
23 C&R Recording - GF	55,137	0	0	0	0	0	0	0	0	0
24 Assessor - GF	140,565	0	0	0	0	0	0	0	0	0
25 CSU Extension - GF	0	0	0	0	0	0	0	10,961	0	0
26 Coroner - GF	0	0	116,260	0	0	0	0	0	0	0
28 District Attorney Admin - GF	59,421	0	0	562,841	0	54,596	0	0	0	0
29 District Atty Dom Violence - GF	0	0	0	1,857	0	0	0	0	0	0
30 Emergency Management - GF	0	0	52,439	0	0	0	0	0	0	0
31 Fairgrounds - GF	0	0	0	0	0	0	0	152,827	0	0
33 Justice Services - GF	55,770	0	0	0	34,578	6,913	25,277	0	0	0
34 Planning & Zoning - GF	126,332	0	0	0	0	0	0	0	0	0
35 Public Trustee	(3,038)	0	0	0	0	0	0	0	0	0
36 JCSO Detentions - GF	0	0	0	0	0	0	0	0	0	0
37 JCSO Law Enforcement - GF	0	0	0	0	41,619	0	0	0	0	0
39 JCSO Support Services - GF	61,426	0	283,656	0	0	0	0	0	53,224	83,268
43 Insurance Fund	10,835	0	0	0	0	0	0	0	0	0
45 Open Space Fund	0	0	0	0	498,013	0	0	0	0	0
52 Boettcher Mansion Fund	0	0	0	0	0	0	0	0	0	0
57 Road & Bridge Fund	0	0	0	0	0	0	0	0	0	0
58 Social Services Fund	0	(858,010)	0	0	0	28,269	163,276	0	0	0
59 Workforce Development Fund	0	0	0	0	0	0	(16,978)	0	0	0

**Jefferson County, Colorado
Full Cost Allocation Plan**

FY 2015
6/14/2016

Allocation Summary

Dept:17 Facilities & Const Mgmt - GF

Department	Fac - Courts & Admin Bldg	Fac - HS Bldg	Fac - Dakota Bldg	Fac - DA Bldg	Fac - OS Bldg	Fac - Remington Bldg	Fac - Laramie Bldg	Fac - Fairgrounds Bldg	Fac - Evergreen Serv Cntr	Fac - South Service Cntr Bldg
60 Head Start Fund	\$0	\$(33,074)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63 Fleet Services Fund	0	0	0	0	0	0	0	0	0	0
69 Public Health Fund	0	0	38,691	0	0	0	0	0	0	354
76 Solid Waste Emergency Fund	0	0	0	0	0	0	0	0	0	0
78 Community Development Fund	0	0	0	0	0	0	(2,583)	0	0	0
79 Courts	1,855,038	0	0	0	0	181,258	0	0	0	0
80 Non-County	308,002	0	0	0	0	3,268	53,660	0	0	26,708
Total	\$3,515,514	\$994,719	\$522,326	\$567,333	\$719,778	\$275,838	\$795,102	\$163,788	\$104,271	\$145,412

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
6/14/2016

Allocation Summary

Dept:17 Facilities & Const Mgmt - GF

Department	Fac - Central Shop Bldg	Fac - Single Occupant Bldg-	Fac - Single Occupant Bldg - S&B	Fac - Slash	Fac - Special Projects - S&B Exp's	Total
0 Direct Billed	\$0	\$127,167	\$0	\$0	\$216,251	\$2,408,621
3 County Manager - GF	0	0	0	0	0	15,487
4 Public Information Office - GF	0	0	0	0	0	20,954
5 County Atty Admin - GF	0	0	0	0	0	130,013
6 Finance & IT - GF	0	0	0	0	0	1,994
7 Accounting - GF	1,035	0	0	0	0	66,373
8 Budget - GF	0	0	0	0	0	32,732
9 Human Resources - GF	0	0	0	0	0	88,753
10 Purchasing - GF	0	0	0	0	0	30,919
11 Development & Trans - GF	0	0	0	0	0	2,747
12 Building Safety - GF	0	0	0	0	0	53,199
13 Board of County Comm - GF	0	0	0	0	0	74,716
14 Treasurer - GF	0	0	0	0	0	47,208
15 Non-Departmental - GF	0	132,916	36,688	0	0	169,605
16 Transportation & Engineering - GF	10,323	0	0	0	0	82,884
17 Facilities & Const Mgmt - GF	6,366	0	33,569	0	0	283,903
18 IT Services - GF	0	0	0	0	0	249,587
19 C&R Administration - GF	0	0	0	0	26,509	59,394
20 C&R Clerk to the Board - GF	0	0	0	0	0	21,611
21 C&R Elections - GF	0	0	0	0	0	156,146
22 C&R Motor Vehicle - GF	0	201,963	62,211	0	0	429,580
23 C&R Recording - GF	0	0	0	0	0	55,137
24 Assessor - GF	0	0	0	0	0	140,565
25 CSU Extension - GF	0	0	8,811	0	685	20,457
26 Coroner - GF	0	0	0	0	0	116,260
28 District Attorney Admin - GF	0	0	0	0	0	676,858
29 District Atty Dom Violence - GF	0	0	0	0	0	1,857
30 Emergency Management - GF	0	0	0	0	0	52,439
31 Fairgrounds - GF	0	0	143,115	0	6,381	302,323
33 Justice Services - GF	0	0	0	0	0	122,537
34 Planning & Zoning - GF	0	0	0	0	0	126,332
35 Public Trustee	0	0	0	0	0	(3,038)
36 JCSO Detentions - GF	0	124,910	162,360	0	4,889	292,159
37 JCSO Law Enforcement - GF	0	0	0	0	0	41,619
39 JCSO Support Services - GF	0	25,130	15,121	0	0	521,826
43 Insurance Fund	0	0	0	0	0	10,835
45 Open Space Fund	0	20,029	25,968	0	68,795	612,805
52 Boettcher Mansion Fund	0	7,254	0	0	14,155	21,409
57 Road & Bridge Fund	34,949	272,933	206,111	0	(10,465)	503,528
58 Social Services Fund	0	0	0	0	3,978	(662,487)
59 Workforce Development Fund	0	0	0	0	0	(16,978)

**Jefferson County, Colorado
Full Cost Allocation Plan**

FY 2015
6/14/2016

Allocation Summary

Dept:17 Facilities & Const Mgmt - GF

Department	Fac - Central Shop Bldg	Fac - Single Occupant Bldg-	Fac - Single Occupant Bldg - S&B	Fac - Slash	Fac - Special Projects - S&B Exp's	Total
60 Head Start Fund	\$0	\$1,041	\$9,942	\$0	\$9,262	\$(12,829)
63 Fleet Services Fund	36,713	0	14,922	0	0	51,635
69 Public Health Fund	0	195,079	218,839	0	13,027	465,991
76 Solid Waste Emergency Fund	0	0	0	0	5,694	5,694
78 Community Development Fund	0	0	0	0	0	(2,583)
79 Courts	0	0	0	0	0	2,036,296
80 Non-County	0	199,602	51,108	302,303	0	944,651
Total	\$89,385	\$1,308,024	\$988,765	\$302,303	\$359,163	\$10,851,723

INFORMATION TECHNOLOGY SERVICES

Nature and Extent of Services

Information Technology Services (IT Services) provides a variety of services ranging from applications used directly by employees/citizens to services that are behind the scenes and necessary for the support of existing and new services. Services are either directly billed or allocated through the cost plan.

- Services for Direct Purchase – Some services are purchased by customers directly from a vendor using agreements that are managed by IT Services or the State of Colorado:
 - Document Destruction Services.
 - Networked Printers and Managed Printer Services.
- Direct Billed Services – some services/items are purchased by IT Services for customers who are then direct billed for the expense:
 - Printing Services and Computer Training (outsourced).
 - Technology Refreshment Program (laptops, desktops, monitors).
 - All charges for telephone (voice) circuits and services (including long distance charges).
 - Services to State Organizations (Courts, Probation and Juvenile Assessment Center).
 - Miscellaneous (hardware, software, audio/video, phone, and computer accessories).
- Supporting Costs:
 - Infrastructure
 - Servers and Databases that support the services delivered to customers. Costs are spread to the allocated functions that utilize these resources.

INFORMATION TECHNOLOGY SERVICES

Nature and Extent of Services Continued

Operations

- Systems and services that are used internally. This includes fault monitoring systems, ticketing systems and ongoing maintenance and support activities. These costs are spread to the allocated functions based on the number of IT Services staff hours for each function.
 - General & Administrative
 - General expenses associated with overall management of the organization. This includes financial and administrative functions, employee training and executive management. These costs are spread to the allocated functions based on the number of IT Services staff hours for each function.
 - Projects
 - Labor associated with non-capital IT Services projects is assigned to the infrastructure, operations or services they support and then allocated to customers as noted below.
 - Labor associated with non-capital customer projects is spread to the allocated functions based on the number of IT Services staff hours for each function.
 - Note: Labor and direct expenses for capital projects are allocated in the cost plan via equipment depreciation; these costs are allocated over the life of the asset.

Indirect costs for these functions will be allocated to the receiving department/division's budget. IT Services includes the following ***functions***:

INFORMATION TECHNOLOGY SERVICES

Nature and Extent of Services

- **Amanda:** The purpose of Amanda is to automate case management business processes, including permitting, licensing, complaints, inspections, zoning, planning and registrations. Costs associated with Amanda services are allocated based on the number of new Amanda folders created during the year by department/division.
- **Organization Specific Services:** The purpose of organization specific services is to automate business processes with technical solutions, rapid application development, implementation and consulting services. Costs associated with a specific organization are allocated based on the number of hours worked by IT Services on the initiatives for that organization.
- **Electronic Content Management System (ECM):** The purpose of Electronic Content Management (Livelink) is to automate the storage, tracking, updating and retrieval of county electronic documents and records. ECM also provides tools for management of physical documents and records. Costs associated with ECM are allocated based on the number of benefit eligible FTE's by department/division.
- **Enterprise Resource Planning (ERP):** The purpose of ERP (JD Edwards) is to provide the system of record for financial, procurement, human resources and payroll processes. Costs associated with ERP are allocated based on the amount of actual operating expenditures (excluding debt, capital and transfers, but including assistance payments) by department/division.
- **Email:** The purpose of email is to provide internal and external email, directory, distribution lists and SPAM filtering services. This function includes the support of secure email services (Proofpoint). Costs associated with Email are allocated based on the number of benefit eligible FTE's by department/division, with Library and Sheriff's Office charged at 20% to account for in-house email systems.

INFORMATION TECHNOLOGY SERVICES

Nature and Extent of Services

- **Network, Telecom and IVR:** The purpose of Network Services is to provide data, voice and video services to all County office locations. Network includes Virtual Private Network (VPN) secure remote access services providing the ability to remotely access files and applications for employees working from offsite locations. The purpose of telecommunications is to provide hardware and software to support internal and external voice communications. Telecom includes directory services, conference services and call centers. The purpose of IVR (Interactive Voice Response) is to provide customers with a semi-automated means of accessing county information and services. Costs associated with Network, Telecom and IVR are allocated based on the number of benefit eligible FTE's by department/division, with Library charged at 10% to account for their own in-house network and phone system; Road & Bridge and Head Start charged at 30% due to a very low utilization of network and telecom services; and Sheriff charged at 15% to account for their own in-house network.
- **Geographic Information Systems (GIS):** The purpose of GIS is to provide mapping, aerial photography and geographical based calculations to illustrate trends, perform current and predictive analysis of geospatial data based on the unique attributes of location, quantity and item. Costs associated with GIS are allocated based on the number of benefit eligible FTE's by department/division.
- **Audio/Video Services (AV):** The purpose of AV is to provide the design and implementation of systems for conference and training rooms, distribution of TV programming to selected locations, design and implementation of telepresence conferencing systems and video recording of meetings for the Board of County Commissioners and Planning and Zoning. Costs associated with AV services are allocated based on the number of AV systems by department/division.

INFORMATION TECHNOLOGY SERVICES

Nature and Extent of Services

- **File and Print Servers:** The purpose of File and Print Servers is to provide reliable and cost effective methods for file storage (Q: and M: drives) and networked printing. Costs associated with File and Print Servers are allocated based on the number of benefit eligible FTE's by department/division, with Library and Sheriff's Office charged at 20% to account for their own in-house file and print servers; Road & Bridge charged at 50% due to a very low utilization of PC's.
- **Enterprise Web Applications:** The purpose of Enterprise Web Applications is to provide InsideJeffco and Jeffco.us services and their associated Enterprise Web Applications. These applications enhance the way agencies engage and serve employees and citizens online. Costs associated with Enterprise Web Applications are allocated based on number of benefit eligible FTE's by department/division, with Library charged at 20% to account for their having no content on InsideJeffco or Jeffco.us and their own in-house web services.
- **Customer Service:** The purpose of Customer Service is to provide Help Desk and Dispatch services to provide support information, process requests for services/hardware/software and manage the documentation, assignment and resolution of lost or degraded services provided to County employees and citizens. Costs associated with Customer Service are allocated based on number of benefit eligible FTE's by department/division, with DA, Library, Open Space, Sheriff's Office, Head Start and Public Health charged at 20% to account for their own in-house Tier 1 Help Desk; Road & Bridge charged at 50% due to a very low utilization of these services.
- **Time and Labor:** The purpose of Time and Labor is to automate time tracking (Kronos) and provide reports for managers and government agencies. This includes the on-going maintenance/updates of software and integrations with associated services such as JD Edwards. Allocation is based on the number of paychecks by department/division. Library and Sheriff are excluded.

INFORMATION TECHNOLOGY SERVICES

Nature and Extent of Services

- **Aumentum Tax:** The purpose of the Aumentum Tax Service is to support the Assessor's property evaluations and the Treasurer's collection of property taxes. This includes the on-going maintenance/updates of software and integrations with associated services. Allocation is split 60/40 between the Assessor and Treasurer.
- **Security Services:** The purpose of the county's security program is to prohibit the unauthorized access, disclosure, duplication, modification, diversion, destruction, loss, misuse or theft of electronic information stored on or transmitted over County computer systems and networks in order to maintain appropriate confidentiality, integrity and availability. The costs related to these services are allocated based on Benefit Eligible FTE's.

Additional functions included in IT Services are for Archives and Records Management which provide preservation of and access to critical business documents and the permanently valuable historical records of Jefferson County, ensuring that records are retrievable, reliable, secure and legally compliant. Labor and direct costs are spread across the three allocated functions with 30% to Records Retrieval, 20% to Records Management and 50% to Records Storage and then allocated to departments/divisions as noted below. The cost of storage space for material transferred from a department/division to Archives is not included in the cubic feet of storage for that department/division but is spread across all departments/divisions based on their cubic feet of storage used for Records Management. Archives and Records Management services includes the following **functions**:

- **Record Retrieval:** Costs associated with retrieving materials as requested are allocated based on the count of retrieved items by department/division.
- **Record Management:** Costs associated with maintaining these records are allocated based on benefit eligible FTE's by department/division.
- **Record Storage:** Costs associated with storage of physical documents and artifacts are allocated based on the cubic feet of storage of materials by department/division.

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
6/14/2016

A. Department Costs

Dept:18 IT Services - GF

Description		Amount	General Admin	Amanda	Organization Specific Services	ECM	ERP	Email	Network & Telecomm & IVR	GIS
Personnel Costs										
Salaries	S1	4,157,828	1,305,558	97,709	496,029	143,029	439,067	60,704	429,919	308,511
<i>Salary % Split</i>			<i>31.40%</i>	<i>2.35%</i>	<i>11.93%</i>	<i>3.44%</i>	<i>10.56%</i>	<i>1.46%</i>	<i>10.34%</i>	<i>7.42%</i>
Benefits	S	904,435	283,993	21,254	107,899	31,113	95,508	13,205	93,519	67,109
Subtotal - Personnel Costs		5,062,263	1,589,551	118,963	603,928	174,142	534,575	73,909	523,438	375,620
Services & Supplies Cost										
4261 General Supplies	P	12,986	2,930	0	0	0	61	0	1,398	103
4264 Books & Periodicals	P	789	199	0	0	0	590	0	0	0
4269 Equipment	P	150,124	44,555	0	0	0	0	3,018	66,211	1,018
43300 Prof & Tech Serv	P	373,011	57,984	0	2,584	38,273	102,395	0	16,369	8,400
4341 Utilities	P	414,582	41,655	0	0	0	0	0	372,965	(38)
4343 Repairs & Maint	P	1,099,315	20,417	92,109	0	226,935	271,584	17,536	267,050	80,353
4344 Rent & Lease	P	22,777	17,111	0	0	0	0	0	0	0
4351 Misc Serv & Chrgs	P	150	150	0	0	0	0	0	0	0
4354 Adv & Pub	P	1,983	0	0	0	0	1,564	0	419	0
4356 Dues-Mtgs-Train	P	89,604	20,364	895	0	2,204	12,196	0	19,284	5,708
4358 Travel-Freight-Deliv	P	0	0	0	0	0	0	0	0	0
4385 Fin & Debt Serv	D	286	0	0	0	0	0	0	0	0
45 Land & capital	D	1,013,446	0	0	0	0	0	0	0	0
47 Insurance Tr's	S	8,126	2,552	191	969	280	858	119	840	603
4757 Direct Charges	S	29,475	9,255	693	3,516	1,014	3,113	430	3,048	2,187
4757 Fleet Charges	S	10,111	3,175	238	1,206	348	1,068	148	1,045	750
475730 Facility Charges	D	240,181	0	0	0	0	0	0	0	0
4759 Indirect Costs	D	551,301	0	0	0	0	0	0	0	0
Capitalized Salaries	D	0	0	0	0	0	0	0	0	0
Capitalized Benefits	D	0	0	0	0	0	0	0	0	0
Infrastructure Salaries	P	753,292	0	45,047	76,534	60,941	170,244	15,442	134,538	130,696
Infrastructure Benefits	P	248,586	0	14,865	25,256	20,111	56,180	5,096	44,397	43,130
Infrastructure Expenditures	P	956,013	0	57,170	97,131	77,341	216,059	19,598	170,744	165,868

Jefferson County, Colorado
Full Cost Allocation Plan

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A. Department Costs

Dept:18 IT Services - GF

Description		Amount	General Admin	Amanda	Organization Specific Services	ECM	ERP	Email	Network & Telecomm & IVR	GIS
Projects, Salaries	P	160,897	0	9,622	16,347	13,017	36,363	3,298	28,736	27,916
Project Benefits	P	53,096	0	3,175	5,395	4,295	12,000	1,088	9,483	9,212
IT Operations, Salaries	P	328,439	0	19,641	33,369	26,571	74,227	6,733	58,659	56,984
IT Operations Benefits	P	108,385	0	6,481	11,012	8,768	24,495	2,222	19,358	18,805
IT Operations, Expenditures	P	351,336	0	21,010	35,696	28,423	79,402	7,202	62,749	60,957
Photocopies Revenue	P	(304)	0	0	0	0	0	0	0	0
Other Charges for Services	P	(83,685)	0	0	0	0	0	0	(83,685)	0
Sale of Data Products	P	(6,702)	0	0	0	0	0	0	(3,000)	(3,702)
426927 - BU 91225 Tech Replacement	D	271,922	0	0	0	0	0	0	0	0
45 Capitalized Expenditures	D	0	0	0	0	0	0	0	0	0
Settlements, Awards & Damage	P	0	0	0	0	0	0	0	0	0
Gain/Loss on Trade-in	P	(2,500)	0	0	0	0	0	0	0	(2,500)
Subtotal - Services & Supplies		7,157,022	220,347	271,136	309,017	508,521	1,062,398	81,932	1,190,608	606,450
Department Cost Total		12,219,285	1,809,897	390,099	912,944	682,663	1,596,973	155,841	1,714,046	982,070
Adjustments to Cost										
4385 Fin & Debt Serv	D	(286)	0	0	0	0	0	0	0	0
45 Land & capital	D	(1,013,446)	0	0	0	0	0	0	0	0
475730 Facility Charges	D	(240,181)	0	0	0	0	0	0	0	0
4759 Indirect Costs	D	(551,301)	0	0	0	0	0	0	0	0
Capitalized Salaries	D	0	0	0	0	0	0	0	0	0
Capitalized Benefits	D	0	0	0	0	0	0	0	0	0
426927 - BU 91225 Tech Replacement	D	(271,922)	0	0	0	0	0	0	0	0
45 Capitalized Expenditures	D	0	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(2,077,136)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		10,142,149	1,809,897	390,099	912,944	682,663	1,596,973	155,841	1,714,046	982,070
General Admin Distribution			(1,809,897)	84,736	198,306	148,285	346,888	33,851	372,318	213,321
Grand Total		\$10,142,149		\$474,835	\$1,111,251	\$830,948	\$1,943,861	\$189,692	\$2,086,364	\$1,195,391

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
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A. Department Costs

Dept:18 IT Services - GF

Description		Amount	AV	File/Print Servers	Enterprise Web Apps	Customer Service	Record Retrieval	Record Management	Record Storage	Time & Labor Management
Personnel Costs										
Salaries	S1	4,157,828	59,041	4,158	153,840	372,541	36,797	24,531	61,328	26,194
<i>Salary % Split</i>			<i>1.42%</i>	<i>.10%</i>	<i>3.70%</i>	<i>8.96%</i>	<i>.89%</i>	<i>.59%</i>	<i>1.48%</i>	<i>.63%</i>
Benefits	S	904,435	12,843	904	33,464	81,037	8,004	5,336	13,340	5,698
Subtotal - Personnel Costs		5,062,263	71,884	5,062	187,304	453,579	44,801	29,867	74,668	31,892
Services & Supplies Cost										
4261 General Supplies	P	12,986	519	0	35	4,599	507	338	845	0
4264 Books & Periodicals	P	789	0	0	0	0	0	0	0	0
4269 Equipment	P	150,124	7,287	0	0	2,560	6,272	4,182	10,454	0
43300 Prof & Tech Serv	P	373,011	533	0	0	94,736	3,865	2,576	6,441	0
4341 Utilities	P	414,582	0	0	0	0	0	0	0	0
4343 Repairs & Maint	P	1,099,315	0	0	48,627	275	248	165	413	25,076
4344 Rent & Lease	P	22,777	0	0	0	0	1,616	1,077	2,693	0
4351 Misc Serv & Chrgs	P	150	0	0	0	0	0	0	0	0
4354 Adv & Pub	P	1,983	0	0	0	0	0	0	0	0
4356 Dues-Mtgs-Train	P	89,604	0	0	1,078	12,183	1,138	759	1,896	10,291
4358 Travel-Freight-Deliv	P	0	0	0	0	0	0	0	0	0
4385 Fin & Debt Serv	D	286	0	0	0	0	0	0	0	0
45 Land & capital	D	1,013,446	0	0	0	0	0	0	0	0
47 Insurance Tr's	S	8,126	115	8	301	728	72	48	120	51
4757 Direct Charges	S	29,475	419	29	1,091	2,641	261	174	435	186
4757 Fleet Charges	S	10,111	144	10	374	906	89	60	149	64
475730 Facility Charges	D	240,181	0	0	0	0	0	0	0	0
4759 Indirect Costs	D	551,301	0	0	0	0	0	0	0	0
Capitalized Salaries	D	0	0	0	0	0	0	0	0	0
Capitalized Benefits	D	0	0	0	0	0	0	0	0	0
Infrastructure Salaries	P	753,292	14,991	1,055	64,105	19,510	3,684	2,456	6,139	7,910
Infrastructure Benefits	P	248,586	4,947	348	21,155	6,438	1,216	810	2,026	2,610
Infrastructure Expenditures	P	956,013	19,025	1,338	81,357	24,761	4,675	3,117	7,792	10,038

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
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A. Department Costs

Dept:18 IT Services - GF

Description		Amount	AV	File/Print Servers	Enterprise Web Apps	Customer Service	Record Retrieval	Record Management	Record Storage	Time & Labor Management
Projects, Salaries	P	160,897	3,202	225	13,692	4,167	787	525	1,311	1,689
Project Benefits	P	53,096	1,057	74	4,518	1,375	260	173	433	558
IT Operations, Salaries	P	328,439	6,536	460	27,950	8,507	1,606	1,071	2,677	3,449
IT Operations Benefits	P	108,385	2,157	152	9,224	2,807	530	353	883	1,138
IT Operations, Expenditures	P	351,336	6,992	492	29,899	9,100	1,718	1,145	2,863	3,689
Photocopies Revenue	P	(304)	0	0	0	0	(304)	0	0	0
Other Charges for Services	P	(83,685)	0	0	0	0	0	0	0	0
Sale of Data Products	P	(6,702)	0	0	0	0	0	0	0	0
426927 - BU 91225 Tech Replacemen	D	271,922	0	0	0	0	0	0	0	0
45 Capitalized Expenditures	D	0	0	0	0	0	0	0	0	0
Settlements, Awards & Damage	P	0	0	0	0	0	0	0	0	0
Gain/Loss on Trade-in	P	(2,500)	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		7,157,022	67,921	4,192	303,405	195,293	28,239	19,028	47,570	66,748
Department Cost Total		12,219,285	139,806	9,254	490,709	648,872	73,040	48,896	122,239	98,640
Adjustments to Cost										
4385 Fin & Debt Serv	D	(286)	0	0	0	0	0	0	0	0
45 Land & capital	D	(1,013,446)	0	0	0	0	0	0	0	0
475730 Facility Charges	D	(240,181)	0	0	0	0	0	0	0	0
4759 Indirect Costs	D	(551,301)	0	0	0	0	0	0	0	0
Capitalized Salaries	D	0	0	0	0	0	0	0	0	0
Capitalized Benefits	D	0	0	0	0	0	0	0	0	0
426927 - BU 91225 Tech Replacemen	D	(271,922)	0	0	0	0	0	0	0	0
45 Capitalized Expenditures	D	0	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(2,077,136)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		10,142,149	139,806	9,254	490,709	648,872	73,040	48,896	122,239	98,640
General Admin Distribution			30,368	2,010	106,590	140,945	15,865	10,621	26,552	21,426
Grand Total		\$10,142,149	\$170,174	\$11,264	\$597,299	\$789,817	\$88,905	\$59,517	\$148,791	\$120,066

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
6/14/2016

A. Department Costs

Dept:18 IT Services - GF

Description		Amount	Aumentum Tax	Security Services
Personnel Costs				
Salaries	S1	4,157,828	1,663	137,208
<i>Salary % Split</i>			<i>.04%</i>	<i>3.30%</i>
Benefits	S	904,435	362	29,846
Subtotal - Personnel Costs		5,062,263	2,025	167,055
Services & Supplies Cost				
4261 General Supplies	P	12,986	800	850
4264 Books & Periodicals	P	789	0	0
4269 Equipment	P	150,124	0	4,567
43300 Prof & Tech Serv	P	373,011	0	38,855
4341 Utilities	P	414,582	0	0
4343 Repairs & Maint	P	1,099,315	390	48,137
4344 Rent & Lease	P	22,777	0	280
4351 Misc Serv & Chrgs	P	150	0	0
4354 Adv & Pub	P	1,983	0	0
4356 Dues-Mtgs-Train	P	89,604	550	1,059
4358 Travel-Freight-Deliv	P	0	0	0
4385 Fin & Debt Serv	D	286	0	0
45 Land & capital	D	1,013,446	0	0
47 Insurance Tr's	S	8,126	3	268
4757 Direct Charges	S	29,475	12	973
4757 Fleet Charges	S	10,111	4	334
475730 Facility Charges	D	240,181	0	0
4759 Indirect Costs	D	551,301	0	0
Capitalized Salaries	D	0	0	0
Capitalized Benefits	D	0	0	0
Infrastructure Salaries	P	753,292	0	0
Infrastructure Benefits	P	248,586	0	0
Infrastructure Expenditures	P	956,013	0	0

Jefferson County, Colorado
Full Cost Allocation Plan

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A. Department Costs

Dept:18 IT Services - GF

Description		Amount	Aumentum Tax	Security Services
Projects, Salaries	P	160,897	0	0
Project Benefits	P	53,096	0	0
IT Operations, Salaries	P	328,439	0	0
IT Operations Benefits	P	108,385	0	0
IT Operations, Expenditures	P	351,336	0	0
Photocopies Revenue	P	(304)	0	0
Other Charges for Services	P	(83,685)	0	0
Sale of Data Products	P	(6,702)	0	0
426927 - BU 91225 Tech Replacemen	D	271,922	0	0
45 Capitalized Expenditures	D	0	0	0
Settlements, Awards & Damage	P	0	0	0
Gain/Loss on Trade-in	P	(2,500)	0	0
Subtotal - Services & Supplies		7,157,022	1,759	95,323
Department Cost Total		12,219,285	3,784	262,377
Adjustments to Cost				
4385 Fin & Debt Serv	D	(286)	0	0
45 Land & capital	D	(1,013,446)	0	0
475730 Facility Charges	D	(240,181)	0	0
4759 Indirect Costs	D	(551,301)	0	0
Capitalized Salaries	D	0	0	0
Capitalized Benefits	D	0	0	0
426927 - BU 91225 Tech Replacemen	D	(271,922)	0	0
45 Capitalized Expenditures	D	0	0	0
Subtotal - Adjustments		(2,077,136)	0	0
Total Costs After Adjustments		10,142,149	3,784	262,377
General Admin Distribution			822	56,992
Grand Total		\$10,142,149	\$4,606	\$319,370

Jefferson County, Colorado
Full Cost Allocation Plan

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B. Incoming Costs - (Default Spread Expense%)

Dept:18 IT Services - GF

Department	First Incoming	Second Incoming	Amanda	Organization Specific Services	ECM	ERP	Email	Network & Telecomm & IVR	GIS	AV
1 Courts & Admin Building (CAB) *	\$20,002	\$0	\$424	\$375	\$635	\$1,213	\$49	\$1,182	\$882	\$97
1 Laramie Building *	488,620	0	20,739	18,309	31,039	59,258	2,405	57,772	43,099	4,742
Subtotal - Building Interest and Deprec	508,622	0	21,163	18,684	31,674	60,471	2,454	58,955	43,981	4,839
2 Equipment Depreciation	364,643	0	17,072	39,953	29,875	69,888	6,820	75,012	42,978	6,118
Subtotal - Equipment Depreciation	364,643	0	17,072	39,953	29,875	69,888	6,820	75,012	42,978	6,118
3 County Manager	13,415	2,459	743	1,739	1,301	3,042	297	3,266	1,871	266
Subtotal - County Manager - GF	13,415	2,459	743	1,739	1,301	3,042	297	3,266	1,871	266
4 Internal Customer Service	5,971	940	324	757	566	1,325	129	1,422	815	116
4 FrontDesk/Switchboard	1,686	193	88	206	154	360	35	387	221	32
Subtotal - Public Information Office - G	7,657	1,133	412	963	720	1,685	164	1,808	1,036	147
5 Billable Legal Fees	107,864	12,977	5,658	13,240	9,901	23,161	2,260	24,859	14,243	2,028
5 Litigation Costs	243	26	13	29	22	51	5	55	32	5
Subtotal - County Atty Admin - GF	108,107	13,003	5,670	13,270	9,923	23,212	2,265	24,914	14,274	2,032
6 Finance & IT Supervision	151,930	13,286	7,735	18,102	13,536	31,666	3,090	33,987	19,473	2,772
Subtotal - Finance & IT - GF	151,930	13,286	7,735	18,102	13,536	31,666	3,090	33,987	19,473	2,772
7 Accounts Receivable	515	79	28	65	49	114	11	122	70	10
7 Accounts Payable	6,256	996	340	795	594	1,390	136	1,492	855	122
7 General Accounting	21,593	3,408	1,170	2,739	2,048	4,792	468	5,143	2,947	419
7 Payroll	7,529	1,174	407	954	713	1,668	163	1,790	1,026	146
7 Capital Assets	4,807	694	258	603	451	1,054	103	1,132	648	92
7 Audit	3,164	0	148	347	259	606	59	651	373	53
Subtotal - Accounting - GF	43,863	6,351	2,351	5,502	4,114	9,624	939	10,330	5,918	843
8 Budget Analysis	9,102	1,301	487	1,140	852	1,994	195	2,140	1,226	175
8 Budget Issues	6,607	948	354	828	619	1,448	141	1,554	891	127
Subtotal - Budget - GF	15,710	2,249	841	1,968	1,471	3,442	336	3,694	2,117	301
9 Recruitment	5,620	1,020	311	728	544	1,273	124	1,366	783	111
9 General HR	14,420	2,637	799	1,869	1,397	3,269	319	3,509	2,010	286

Jefferson County, Colorado
Full Cost Allocation Plan

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B. Incoming Costs - (Default Spread Expense%)

Dept:18 IT Services - GF

Department	First Incoming	Second Incoming	Amanda	Organization Specific Services	ECM	ERP	Email	Network & Telecomm & IVR	GIS	AV
9 Terminations	\$1,437	\$268	\$80	\$187	\$140	\$327	\$32	\$351	\$201	\$29
9 Unemployment	622	112	34	80	60	141	14	151	87	12
9 Training	5,204	806	281	659	492	1,152	112	1,236	708	101
9 Background Checks	137	0	6	15	11	26	3	28	16	2
9 Compensation Program	1,492	235	81	189	142	331	32	355	204	29
9 Compensation Reclassifications	2,926	578	164	384	287	672	66	721	413	59
Subtotal - Human Resources - GF	31,857	5,658	1,756	4,110	3,074	7,190	702	7,717	4,422	629
10 Purchase Orders	100,096	12,967	5,293	12,388	9,263	21,670	2,115	23,259	13,326	1,897
10 Contract Amendements & Renewals	50,295	6,840	2,675	6,260	4,681	10,951	1,069	11,753	6,734	959
10 Purchasing Card Rebate	(2,974)	0	(139)	(326)	(244)	(570)	(56)	(612)	(351)	(50)
10 Countywide Programs	2,062	309	111	260	194	454	44	488	279	40
Subtotal - Purchasing - GF	149,479	20,116	7,940	18,582	13,895	32,505	3,172	34,888	19,989	2,846
13 Board of County Commissioners	11,925	2,063	655	1,533	1,146	2,681	262	2,878	1,649	235
13 County Commissioner's Other	16,690	2,880	916	2,144	1,603	3,751	366	4,026	2,307	328
Subtotal - Board of County Comm - GF	28,615	4,943	1,571	3,677	2,749	6,432	628	6,903	3,955	563
14 Banking	6,278	858	334	782	585	1,368	133	1,468	841	120
14 Investments - General Fund	3,008	431	161	377	282	659	64	707	405	58
Subtotal - Treasurer - GF	9,286	1,289	495	1,159	866	2,027	198	2,175	1,246	177
15 Non-Divisional	3,326	676	187	438	328	767	75	823	472	67
15 Cash Audit	71	16	4	10	7	17	2	18	10	1
Subtotal - Non-Departmental - GF	3,397	692	191	448	335	784	76	841	482	69
17 Fac - Courts & Admin Bldg *	35,521	2,439	806	711	1,206	2,302	93	2,244	1,674	184
17 Fac - Laramie Bldg *	200,512	11,115	8,982	7,930	13,443	25,665	1,042	25,022	18,667	2,054
Subtotal - Facilities & Const Mgmt - GF	236,033	13,554	9,788	8,641	14,649	27,967	1,135	27,266	20,341	2,238
18 ECM	0	21,972	1,029	2,407	1,800	4,211	411	4,520	2,590	369
18 ERP	0	70,481	3,300	7,722	5,775	13,508	1,318	14,499	8,307	1,183
18 EMail	0	6,719	315	736	551	1,288	126	1,382	792	113
18 Network & Telecomm & IVR	0	84,716	3,966	9,282	6,941	16,237	1,584	17,427	9,985	1,421
18 GIS	0	31,556	1,477	3,458	2,585	6,048	590	6,492	3,719	529

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B. Incoming Costs - (Default Spread Expense%)

Dept:18 IT Services - GF

Department	First Incoming	Second Incoming	Amanda	Organization Specific Services	ECM	ERP	Email	Network & Telecomm & IVR	GIS	AV
18 AV	\$0	\$10,473	\$490	\$1,147	\$858	\$2,007	\$196	\$2,154	\$1,234	\$176
18 File/Print Servers	0	429	20	47	35	82	8	88	51	7
18 Enterprise Web Apps	0	16,412	768	1,798	1,345	3,146	307	3,376	1,934	275
18 Customer Service	0	38,107	1,784	4,175	3,122	7,304	713	7,839	4,491	639
18 Record Retrieval	0	6,749	316	739	553	1,294	126	1,388	795	113
18 Record Management	0	1,837	86	201	150	352	34	378	216	31
18 Record Storage	0	4,072	191	446	334	780	76	838	480	68
18 Time & Labor Management	0	2,898	136	317	237	555	54	596	342	49
18 Security Services	0	8,041	376	881	659	1,541	150	1,654	948	135
Subtotal - IT Services - GF	0	304,462	14,254	33,359	24,945	58,354	5,694	62,631	35,885	5,109
20 Clerk to the Board	0	8,756	410	959	717	1,678	164	1,801	1,032	147
Subtotal - C&R Clerk to the Board - GF	0	8,756	410	959	717	1,678	164	1,801	1,032	147
Total Incoming	1,672,614	397,950	92,393	171,116	153,845	339,966	28,135	356,188	219,001	29,097
C. Total Allocated		\$12,212,712	\$567,227	\$1,282,367	\$984,792	\$2,283,827	\$217,826	\$2,442,552	\$1,414,392	\$199,271
			4.64%	10.50%	8.06%	18.70%	1.78%	20.00%	11.58%	1.63%

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B. Incoming Costs - (Default Spread Expense%)

Dept:18 IT Services - GF

Department	First Incoming	Second Incoming	File/Print Servers	Enterprise Web Apps	Customer Service	Record Retrieval	Record Management	Record Storage	Time & Labor Management	Aumentum Tax
1 Courts & Admin Building (CAB) *	\$20,002	\$0	\$7	\$348	\$748	\$4,200	\$2,796	\$7,005	\$37	\$2
1 Laramie Building *	488,620	0	366	17,021	36,529	7,329	4,886	183,233	1,790	104
Subtotal - Building Interest and Deprec	508,622	0	373	17,369	37,277	11,529	7,683	190,238	1,827	106
2 Equipment Depreciation	364,643	0	405	21,475	28,397	3,196	2,140	5,350	4,317	166
Subtotal - Equipment Depreciation	364,643	0	405	21,475	28,397	3,196	2,140	5,350	4,317	166
3 County Manager	13,415	2,459	18	935	1,236	139	93	233	188	7
Subtotal - County Manager - GF	13,415	2,459	18	935	1,236	139	93	233	188	7
4 Internal Customer Service	5,971	940	8	407	538	61	41	101	82	3
4 FrontDesk/Switchboard	1,686	193	2	111	146	16	11	28	22	1
Subtotal - Public Information Office - G	7,657	1,133	10	518	684	77	52	129	104	4
5 Billable Legal Fees	107,864	12,977	134	7,117	9,410	1,059	709	1,773	1,431	55
5 Litigation Costs	243	26	0	16	21	2	2	4	3	0
Subtotal - County Atty Admin - GF	108,107	13,003	135	7,132	9,431	1,062	711	1,777	1,434	55
6 Finance & IT Supervision	151,930	13,286	183	9,730	12,866	1,448	970	2,424	1,956	75
Subtotal - Finance & IT - GF	151,930	13,286	183	9,730	12,866	1,448	970	2,424	1,956	75
7 Accounts Receivable	515	79	1	35	46	5	3	9	7	0
7 Accounts Payable	6,256	996	8	427	565	64	43	106	86	3
7 General Accounting	21,593	3,408	28	1,472	1,947	219	147	367	296	11
7 Payroll	7,529	1,174	10	513	678	76	51	128	103	4
7 Capital Assets	4,807	694	6	324	428	48	32	81	65	2
7 Audit	3,164	0	4	186	246	28	19	46	37	1
Subtotal - Accounting - GF	43,863	6,351	56	2,957	3,910	440	295	737	594	23
8 Budget Analysis	9,102	1,301	12	613	810	91	61	153	123	5
8 Budget Issues	6,607	948	8	445	588	66	44	111	89	3
Subtotal - Budget - GF	15,710	2,249	20	1,058	1,399	157	105	263	213	8
9 Recruitment	5,620	1,020	7	391	517	58	39	97	79	3
9 General HR	14,420	2,637	19	1,005	1,328	150	100	250	202	8

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B. Incoming Costs - (Default Spread Expense%)

Dept:18 IT Services - GF

Department	First Incoming	Second Incoming	File/Print Servers	Enterprise Web Apps	Customer Service	Record Retrieval	Record Management	Record Storage	Time & Labor Management	Aumentum Tax
9 Terminations	\$1,437	\$268	\$2	\$100	\$133	\$15	\$10	\$25	\$20	\$1
9 Unemployment	622	112	1	43	57	6	4	11	9	0
9 Training	5,204	806	7	354	468	53	35	88	71	3
9 Background Checks	137	0	0	8	11	1	1	2	2	0
9 Compensation Program	1,492	235	2	102	135	15	10	25	20	1
9 Compensation Reclassifications	2,926	578	4	206	273	31	21	51	41	2
Subtotal - Human Resources - GF	31,857	5,658	42	2,209	2,921	329	220	550	444	17
10 Purchase Orders	100,096	12,967	126	6,659	8,805	991	663	1,659	1,338	51
10 Contract Amendements & Renewals	50,295	6,840	63	3,365	4,449	501	335	838	676	26
10 Purchasing Card Rebate	(2,974)	0	(3)	(175)	(232)	(26)	(17)	(44)	(35)	(1)
10 Countywide Programs	2,062	309	3	140	185	21	14	35	28	1
Subtotal - Purchasing - GF	149,479	20,116	188	9,988	13,207	1,487	995	2,488	2,008	77
13 Board of County Commissioners	11,925	2,063	16	824	1,089	123	82	205	166	6
13 County Commissioner's Other	16,690	2,880	22	1,153	1,524	172	115	287	232	9
Subtotal - Board of County Comm - GF	28,615	4,943	37	1,976	2,613	294	197	492	397	15
14 Banking	6,278	858	8	420	556	63	42	105	84	3
14 Investments - General Fund	3,008	431	4	203	268	30	20	50	41	2
Subtotal - Treasurer - GF	9,286	1,289	12	623	824	93	62	155	125	5
15 Non-Divisional	3,326	676	4	236	312	35	23	59	47	2
15 Cash Audit	71	16	0	5	7	1	1	1	1	0
Subtotal - Non-Departmental - GF	3,397	692	5	241	318	36	24	60	48	2
17 Fac - Courts & Admin Bldg *	35,521	2,439	14	661	1,419	7,971	5,307	13,294	70	4
17 Fac - Laramie Bldg *	200,512	11,115	158	7,372	15,821	3,174	2,116	79,360	775	45
Subtotal - Facilities & Const Mgmt - GF	236,033	13,554	173	8,033	17,240	11,145	7,423	92,654	845	49
18 ECM	0	21,972	24	1,294	1,711	193	129	322	260	10
18 ERP	0	70,481	78	4,151	5,489	618	414	1,034	834	32
18 EMail	0	6,719	7	396	523	59	39	99	80	3
18 Network & Telecomm & IVR	0	84,716	94	4,989	6,597	743	497	1,243	1,003	38
18 GIS	0	31,556	35	1,858	2,457	277	185	463	374	14

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B. Incoming Costs - (Default Spread Expense%)

Dept:18 IT Services - GF

Department	First Incoming	Second Incoming	File/Print Servers	Enterprise Web Apps	Customer Service	Record Retrieval	Record Management	Record Storage	Time & Labor Management	Aumentum Tax
18 AV	\$0	\$10,473	\$12	\$617	\$816	\$92	\$61	\$154	\$124	\$5
18 File/Print Servers	0	429	0	25	33	4	3	6	5	0
18 Enterprise Web Apps	0	16,412	18	967	1,278	144	96	241	194	7
18 Customer Service	0	38,107	42	2,244	2,968	334	224	559	451	17
18 Record Retrieval	0	6,749	7	397	526	59	40	99	80	3
18 Record Management	0	1,837	2	108	143	16	11	27	22	1
18 Record Storage	0	4,072	5	240	317	36	24	60	48	2
18 Time & Labor Management	0	2,898	3	171	226	25	17	43	34	1
18 Security Services	0	8,041	9	474	626	70	47	118	95	4
Subtotal - IT Services - GF	0	304,462	338	17,931	23,710	2,669	1,787	4,467	3,604	138
20 Clerk to the Board	0	8,756	10	516	682	77	51	128	104	4
Subtotal - C&R Clerk to the Board - GF	0	8,756	10	516	682	77	51	128	104	4
Total Incoming	1,672,614	397,950	2,003	102,691	156,716	34,178	22,807	302,145	18,208	751
C. Total Allocated		\$12,212,712	\$13,267	\$699,989	\$946,533	\$123,083	\$82,324	\$450,936	\$138,274	\$5,357
			0.11%	5.73%	7.75%	1.01%	0.67%	3.69%	1.13%	0.04%

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B. Incoming Costs - (Default Spread Expense%)

Dept:18 IT Services - GF

Department	First Incoming	Second Incoming	Security Services
1 Courts & Admin Building (CAB) *	\$20,002	\$0	\$0
1 Laramie Building *	488,620	0	0
Subtotal - Building Interest and Deprec	508,622	0	0
2 Equipment Depreciation	364,643	0	11,482
Subtotal - Equipment Depreciation	364,643	0	11,482
3 County Manager	13,415	2,459	500
Subtotal - County Manager - GF	13,415	2,459	500
4 Internal Customer Service	5,971	940	218
4 FrontDesk/Switchboard	1,686	193	59
Subtotal - Public Information Office - G	7,657	1,133	277
5 Billable Legal Fees	107,864	12,977	3,805
5 Litigation Costs	243	26	8
Subtotal - County Atty Admin - GF	108,107	13,003	3,814
6 Finance & IT Supervision	151,930	13,286	5,203
Subtotal - Finance & IT - GF	151,930	13,286	5,203
7 Accounts Receivable	515	79	19
7 Accounts Payable	6,256	996	228
7 General Accounting	21,593	3,408	787
7 Payroll	7,529	1,174	274
7 Capital Assets	4,807	694	173
7 Audit	3,164	0	100
Subtotal - Accounting - GF	43,863	6,351	1,581
8 Budget Analysis	9,102	1,301	328
8 Budget Issues	6,607	948	238
Subtotal - Budget - GF	15,710	2,249	566
9 Recruitment	5,620	1,020	209
9 General HR	14,420	2,637	537

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B. Incoming Costs - (Default Spread Expense%)

Dept:18 IT Services - GF

Department	First Incoming	Second Incoming	Security Services
9 Terminations	\$1,437	\$268	\$54
9 Unemployment	622	112	23
9 Training	5,204	806	189
9 Background Checks	137	0	4
9 Compensation Program	1,492	235	54
9 Compensation Reclassifications	2,926	578	110
Subtotal - Human Resources - GF	31,857	5,658	1,181
10 Purchase Orders	100,096	12,967	3,560
10 Contract Amendements & Renewals	50,295	6,840	1,799
10 Purchasing Card Rebate	(2,974)	0	(94)
10 Countywide Programs	2,062	309	75
Subtotal - Purchasing - GF	149,479	20,116	5,340
13 Board of County Commissioners	11,925	2,063	440
13 County Commissioner's Other	16,690	2,880	616
Subtotal - Board of County Comm - GF	28,615	4,943	1,057
14 Banking	6,278	858	225
14 Investments - General Fund	3,008	431	108
Subtotal - Treasurer - GF	9,286	1,289	333
15 Non-Divisional	3,326	676	126
15 Cash Audit	71	16	3
Subtotal - Non-Departmental - GF	3,397	692	129
17 Fac - Courts & Admin Bldg *	35,521	2,439	0
17 Fac - Laramie Bldg *	200,512	11,115	0
Subtotal - Facilities & Const Mgmt - GF	236,033	13,554	0
18 ECM	0	21,972	692
18 ERP	0	70,481	2,219
18 EMail	0	6,719	212
18 Network & Telecomm & IVR	0	84,716	2,668
18 GIS	0	31,556	994

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B. Incoming Costs - (Default Spread Expense%)

Dept:18 IT Services - GF

Department	First Incoming	Second Incoming	Security Services
18 AV	\$0	\$10,473	\$330
18 File/Print Servers	0	429	14
18 Enterprise Web Apps	0	16,412	517
18 Customer Service	0	38,107	1,200
18 Record Retrieval	0	6,749	213
18 Record Management	0	1,837	58
18 Record Storage	0	4,072	128
18 Time & Labor Management	0	2,898	91
18 Security Services	0	8,041	253
Subtotal - IT Services - GF	0	304,462	9,587
20 Clerk to the Board	0	8,756	276
Subtotal - C&R Clerk to the Board - GF	0	8,756	276
Total Incoming	1,672,614	397,950	41,325
C. Total Allocated		\$12,212,712	\$360,695
			2.95%

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Amanda Allocations

Dept:18 IT Services - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 Building Safety - GF	14,611	56.87%	\$312,049	\$0	\$312,049	\$11,144	\$323,193
16 Transportation & Engineering - GF	1,410	5.49%	30,114	0	30,114	0	30,114
34 Planning & Zoning - GF	5,801	22.58%	123,893	0	123,893	4,424	128,317
43 Insurance Fund	538	2.09%	11,490	0	11,490	410	11,900
57 Road & Bridge Fund	1,150	4.48%	24,561	0	24,561	877	25,438
69 Public Health Fund	2,181	8.49%	46,580	0	46,580	1,663	48,243
70 Airport Fund	1	0.00%	21	0	21	1	22
Subtotal	25,692	100.00%	548,707	0	548,707	18,520	567,227
Direct Bills					0		0
Total					\$548,707		\$567,227

Basis Units: # of new Amanda Folders
Source:

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Organization Specific Services Allocations

Dept:18 IT Services - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	189	0.04%	\$470	\$0	\$470	\$0	\$470
4 Public Information Office - GF	2,085	0.42%	5,185	0	5,185	0	5,185
5 County Atty Admin - GF	14,492	2.91%	36,037	0	36,037	0	36,037
7 Accounting - GF	14,486	2.91%	36,023	0	36,023	0	36,023
8 Budget - GF	3,464	0.69%	8,614	0	8,614	0	8,614
9 Human Resources - GF	26,687	5.35%	66,363	0	66,363	0	66,363
10 Purchasing - GF	6,270	1.26%	15,592	0	15,592	0	15,592
12 Building Safety - GF	9,743	1.95%	24,228	0	24,228	1,051	25,279
13 Board of County Comm - GF	2,235	0.45%	5,558	0	5,558	0	5,558
14 Treasurer - GF	18,710	3.75%	46,526	0	46,526	0	46,526
16 Transportation & Engineering - GF	5,369	1.08%	13,351	0	13,351	0	13,351
17 Facilities & Const Mgmt - GF	9,876	1.98%	24,559	0	24,559	0	24,559
19 C&R Administration - GF	1,882	0.38%	4,680	0	4,680	203	4,883
20 C&R Clerk to the Board - GF	11,156	2.24%	27,742	0	27,742	1,203	28,945
21 C&R Elections - GF	14,861	2.98%	36,955	0	36,955	1,603	38,558
22 C&R Motor Vehicle - GF	1,345	0.27%	3,345	0	3,345	145	3,490
23 C&R Recording - GF	1,405	0.28%	3,494	0	3,494	152	3,645
24 Assessor - GF	28,501	5.72%	70,874	0	70,874	3,075	73,949
25 CSU Extension - GF	7,690	1.54%	19,123	0	19,123	830	19,952
26 Coroner - GF	4,775	0.96%	11,874	0	11,874	515	12,389
27 County Attorney BOE - GF	436	0.09%	1,084	0	1,084	47	1,131
28 District Attorney Admin - GF	46,532	9.33%	115,712	0	115,712	5,020	120,732
30 Emergency Management - GF	1,230	0.25%	3,059	0	3,059	133	3,191
31 Fairgrounds - GF	5,976	1.20%	14,861	0	14,861	645	15,505
33 Justice Services - GF	7,132	1.43%	17,735	0	17,735	769	18,505
34 Planning & Zoning - GF	22,735	4.56%	56,536	0	56,536	2,453	58,988
35 Public Trustee	423	0.08%	1,052	0	1,052	46	1,098
36 JCSO Detentions - GF	1,397	0.28%	3,474	0	3,474	151	3,625
37 JCSO Law Enforcement - GF	7,566	1.52%	18,814	0	18,814	816	19,631
38 JCSO Executive - GF	892	0.18%	2,218	0	2,218	96	2,314
39 JCSO Support Services - GF	9,695	1.94%	24,109	0	24,109	1,046	25,155
41 Historical Commission - GF	2,015	0.40%	5,011	0	5,011	217	5,228
43 Insurance Fund	1,755	0.35%	4,364	0	4,364	189	4,554
45 Open Space Fund	9,247	1.85%	22,995	0	22,995	998	23,992
52 Boettcher Mansion Fund	270	0.05%	671	0	671	29	701
57 Road & Bridge Fund	59,594	11.95%	148,193	0	148,193	6,429	154,622
58 Social Services Fund	71,791	14.40%	178,524	0	178,524	7,745	186,269
59 Workforce Development Fund	12,118	2.43%	30,134	0	30,134	1,307	31,441
60 Head Start Fund	755	0.15%	1,877	0	1,877	81	1,959
63 Fleet Services Fund	1,461	0.29%	3,633	0	3,633	158	3,791
64 Library Fund	3,456	0.69%	8,594	0	8,594	373	8,967
66 Patrol Fund	463	0.09%	1,151	0	1,151	50	1,201

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Organization Specific Services Allocations

Dept:18 IT Services - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 Public Health Fund	39,648	7.95%	\$98,593	\$0	\$98,593	\$4,277	\$102,870
70 Airport Fund	1,761	0.35%	4,379	0	4,379	190	4,569
78 Community Development Fund	4,995	1.00%	12,421	0	12,421	539	12,960
Subtotal	498,564	100.00%	1,239,787	0	1,239,787	42,580	1,282,367
Direct Bills					0		0
Total					\$1,239,787		\$1,282,367

Basis Units: Weighted Salaries Spent by dept/div
Source:

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ECM Allocations

Dept:18 IT Services - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	4.00	0.14%	\$1,352	\$0	\$1,352	\$0	\$1,352
4 Public Information Office - GF	8.00	0.28%	2,704	0	2,704	0	2,704
5 County Atty Admin - GF	33.00	1.17%	11,155	0	11,155	0	11,155
6 Finance & IT - GF	1.00	0.04%	338	0	338	0	338
7 Accounting - GF	19.90	0.71%	6,727	0	6,727	0	6,727
8 Budget - GF	6.00	0.21%	2,028	0	2,028	0	2,028
9 Human Resources - GF	13.00	0.46%	4,394	0	4,394	0	4,394
10 Purchasing - GF	8.00	0.28%	2,704	0	2,704	0	2,704
11 Development & Trans - GF	2.00	0.07%	676	0	676	0	676
12 Building Safety - GF	29.00	1.03%	9,803	0	9,803	368	10,171
13 Board of County Comm - GF	5.00	0.18%	1,690	0	1,690	0	1,690
14 Treasurer - GF	12.00	0.43%	4,056	0	4,056	0	4,056
16 Transportation & Engineering - GF	37.00	1.31%	12,507	0	12,507	0	12,507
17 Facilities & Const Mgmt - GF	57.00	2.02%	19,268	0	19,268	0	19,268
18 IT Services - GF	65.00	2.31%	21,972	0	21,972	0	21,972
19 C&R Administration - GF	8.00	0.28%	2,704	0	2,704	101	2,806
20 C&R Clerk to the Board - GF	3.00	0.11%	1,014	0	1,014	38	1,052
21 C&R Elections - GF	13.00	0.46%	4,394	0	4,394	165	4,559
22 C&R Motor Vehicle - GF	66.50	2.36%	22,479	0	22,479	843	23,322
23 C&R Recording - GF	16.00	0.57%	5,409	0	5,409	203	5,611
24 Assessor - GF	50.90	1.81%	17,206	0	17,206	645	17,851
25 CSU Extension - GF	5.00	0.18%	1,690	0	1,690	63	1,754
26 Coroner - GF	11.60	0.41%	3,921	0	3,921	147	4,068
27 County Attorney BOE - GF	1.95	0.07%	659	0	659	25	684
28 District Attorney Admin - GF	171.80	6.10%	58,074	0	58,074	2,177	60,252
29 District Atty Dom Violence - GF	1.00	0.04%	338	0	338	13	351
30 Emergency Management - GF	3.00	0.11%	1,014	0	1,014	38	1,052
31 Fairgrounds - GF	9.00	0.32%	3,042	0	3,042	114	3,156
33 Justice Services - GF	38.75	1.38%	13,099	0	13,099	491	13,590
34 Planning & Zoning - GF	39.90	1.42%	13,488	0	13,488	506	13,993
35 Public Trustee	6.00	0.21%	2,028	0	2,028	76	2,104
36 JCSO Detentions - GF	386.00	13.70%	130,482	0	130,482	4,892	135,373
37 JCSO Law Enforcement - GF	15.00	0.53%	5,071	0	5,071	190	5,261
38 JCSO Executive - GF	26.00	0.92%	8,789	0	8,789	330	9,118
39 JCSO Support Services - GF	117.00	4.15%	39,550	0	39,550	1,483	41,033
43 Insurance Fund	3.00	0.11%	1,014	0	1,014	38	1,052
45 Open Space Fund	111.50	3.96%	37,691	0	37,691	1,413	39,104
52 Boettcher Mansion Fund	5.00	0.18%	1,690	0	1,690	63	1,754
57 Road & Bridge Fund	186.60	6.62%	63,077	0	63,077	2,365	65,442
58 Social Services Fund	515.25	18.29%	174,173	0	174,173	6,530	180,702
59 Workforce Development Fund	34.50	1.22%	11,662	0	11,662	437	12,099
60 Head Start Fund	52.45	1.86%	17,730	0	17,730	665	18,395

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ECM Allocations

Dept:18 IT Services - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 Fleet Services Fund	23.90	0.85%	\$8,079	\$0	\$8,079	\$303	\$8,382
64 Library Fund	171.00	6.07%	57,804	0	57,804	2,167	59,971
65 Benefit Plan Fund	4.00	0.14%	1,352	0	1,352	51	1,403
66 Patrol Fund	248.00	8.80%	83,833	0	83,833	3,143	86,976
67 Inmate Welfare Fund	10.00	0.35%	3,380	0	3,380	127	3,507
69 Public Health Fund	140.50	4.99%	47,494	0	47,494	1,781	49,275
70 Airport Fund	19.80	0.70%	6,693	0	6,693	251	6,944
78 Community Development Fund	3.00	0.11%	1,014	0	1,014	38	1,052
Subtotal	2,817.80	100.00%	952,515	0	952,515	32,277	984,792
Direct Bills					0		0
Total					\$952,515		\$984,792

Basis Units: Benefit Eligible FTE
Source:

Jefferson County, Colorado
Full Cost Allocation Plan

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ERP Allocations

Dept:18 IT Services - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	759,869.83	0.23%	\$5,106	\$0	\$5,106	\$0	\$5,106
4 Public Information Office - GF	651,918.02	0.20%	4,381	0	4,381	0	4,381
5 County Atty Admin - GF	3,778,687.36	1.15%	25,391	0	25,391	0	25,391
6 Finance & IT - GF	220,841.26	0.07%	1,484	0	1,484	0	1,484
7 Accounting - GF	1,815,133.87	0.55%	12,197	0	12,197	0	12,197
8 Budget - GF	576,426.04	0.18%	3,873	0	3,873	0	3,873
9 Human Resources - GF	1,421,815.47	0.43%	9,554	0	9,554	0	9,554
10 Purchasing - GF	627,279.21	0.19%	4,215	0	4,215	0	4,215
11 Development & Trans - GF	220,961.47	0.07%	1,485	0	1,485	0	1,485
12 Building Safety - GF	2,613,395.00	0.80%	17,561	0	17,561	673	18,233
13 Board of County Comm - GF	667,065.73	0.20%	4,482	0	4,482	0	4,482
14 Treasurer - GF	1,194,597.54	0.36%	8,027	0	8,027	0	8,027
15 Non-Departmental - GF	855,540.00	0.26%	5,749	0	5,749	0	5,749
16 Transportation & Engineering - GF	3,654,638.98	1.11%	24,557	0	24,557	0	24,557
17 Facilities & Const Mgmt - GF	9,694,224.00	2.95%	65,140	0	65,140	0	65,140
18 IT Services - GF	10,489,024.55	3.19%	70,481	0	70,481	0	70,481
19 C&R Administration - GF	857,454.94	0.26%	5,762	0	5,762	221	5,982
20 C&R Clerk to the Board - GF	212,656.39	0.06%	1,429	0	1,429	55	1,484
21 C&R Elections - GF	2,257,447.66	0.69%	15,169	0	15,169	581	15,750
22 C&R Motor Vehicle - GF	4,283,511.20	1.30%	28,783	0	28,783	1,102	29,885
23 C&R Recording - GF	1,006,855.79	0.31%	6,766	0	6,766	259	7,025
24 Assessor - GF	4,108,257.15	1.25%	27,605	0	27,605	1,057	28,663
25 CSU Extension - GF	762,112.13	0.23%	5,121	0	5,121	196	5,317
26 Coroner - GF	1,708,056.70	0.52%	11,477	0	11,477	440	11,917
27 County Attorney BOE - GF	186,306.26	0.06%	1,252	0	1,252	48	1,300
28 District Attorney Admin - GF	18,440,433.27	5.61%	123,910	0	123,910	4,746	128,656
29 District Atty Dom Violence - GF	89,863.97	0.03%	604	0	604	23	627
30 Emergency Management - GF	674,057.73	0.21%	4,529	0	4,529	173	4,703
31 Fairgrounds - GF	831,664.46	0.25%	5,588	0	5,588	214	5,802
32 Intergovernmental Projects - GF	305,960.00	0.09%	2,056	0	2,056	79	2,135
33 Justice Services - GF	7,632,344.08	2.32%	51,285	0	51,285	1,964	53,250
34 Planning & Zoning - GF	3,423,425.19	1.04%	23,004	0	23,004	881	23,885
35 Public Trustee	522,145.08	0.16%	3,509	0	3,509	134	3,643
36 JCSO Detentions - GF	39,083,186.48	11.89%	262,619	0	262,619	10,059	272,678
37 JCSO Law Enforcement - GF	1,470,756.86	0.45%	9,883	0	9,883	379	10,261
38 JCSO Executive - GF	1,873,729.75	0.57%	12,591	0	12,591	482	13,073
39 JCSO Support Services - GF	18,441,546.63	5.61%	123,918	0	123,918	4,746	128,664
40 Surveyor - GF	2,793.11	0.00%	19	0	19	1	19
41 Historical Commission - GF	10,154.97	0.00%	68	0	68	3	71
43 Insurance Fund	1,304,250.00	0.40%	8,764	0	8,764	336	9,100
44 Worker's Compensation Fund	1,049,927.55	0.32%	7,055	0	7,055	270	7,325
45 Open Space Fund	9,459,282.00	2.88%	63,562	0	63,562	2,435	65,996

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ERP Allocations

Dept:18 IT Services - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 Open Space Cities Share Fund	257,562.99	0.08%	\$1,731	\$0	\$1,731	\$66	\$1,797
51 Conservation Trust Fund	23,191.62	0.01%	156	0	156	6	162
52 Boettcher Mansion Fund	457,513.84	0.14%	3,074	0	3,074	118	3,192
56 Evergreen/Conifer Traf Imp Fund	9,500.00	0.00%	64	0	64	2	66
57 Road & Bridge Fund	14,676,028.19	4.46%	98,615	0	98,615	3,777	102,393
58 Social Services Fund	43,733,420.21	13.31%	293,866	0	293,866	11,256	305,122
59 Workforce Development Fund	4,275,596.00	1.30%	28,730	0	28,730	1,100	29,830
60 Head Start Fund	4,231,075.74	1.29%	28,431	0	28,431	1,089	29,520
61 Capital Expenditures Fund	1,651,434.45	0.50%	11,097	0	11,097	425	11,522
63 Fleet Services Fund	4,502,621.00	1.37%	30,255	0	30,255	1,159	31,414
64 Library Fund	21,190,637.62	6.45%	142,390	0	142,390	5,454	147,844
65 Benefit Plan Fund	31,372,520.00	9.54%	210,807	0	210,807	8,074	218,882
66 Patrol Fund	26,325,634.47	8.01%	176,895	0	176,895	6,775	183,670
67 Inmate Welfare Fund	933,321.96	0.28%	6,271	0	6,271	240	6,512
68 Forfeiture Fund	24,320.44	0.01%	163	0	163	6	170
69 Public Health Fund	12,068,303.31	3.67%	81,093	0	81,093	3,106	84,199
70 Airport Fund	2,580,704.00	0.79%	17,341	0	17,341	664	18,005
71 Wildland Fire Fund	9,719.83	0.00%	65	0	65	3	68
75 SE Sales Tax-Capital Fund	349,818.62	0.11%	2,351	0	2,351	90	2,441
76 Solid Waste Emergency Fund	350,327.80	0.11%	2,354	0	2,354	90	2,444
77 Solid Waste Management Fund	70,463.85	0.02%	473	0	473	18	492
78 Community Development Fund	360,868.59	0.11%	2,425	0	2,425	93	2,518
Subtotal	328,694,182.21	100.00%	2,208,657	0	2,208,657	75,170	2,283,827
Direct Bills					0		0
Total					\$2,208,657		\$2,283,827

Basis Units: Operating Exp's (excl. Dep, Fin & Debt Serv, Land & Cap, CAP)

Source:

**Jefferson County, Colorado
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EEmail Allocations

Dept:18 IT Services - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	4.00	0.20%	\$414	\$0	\$414	\$0	\$414
4 Public Information Office - GF	8.00	0.39%	827	0	827	0	827
5 County Atty Admin - GF	33.00	1.62%	3,411	0	3,411	0	3,411
6 Finance & IT - GF	1.00	0.05%	103	0	103	0	103
7 Accounting - GF	19.90	0.98%	2,057	0	2,057	0	2,057
8 Budget - GF	6.00	0.29%	620	0	620	0	620
9 Human Resources - GF	13.00	0.64%	1,344	0	1,344	0	1,344
10 Purchasing - GF	8.00	0.39%	827	0	827	0	827
11 Development & Trans - GF	2.00	0.10%	207	0	207	0	207
12 Building Safety - GF	29.00	1.42%	2,998	0	2,998	119	3,117
13 Board of County Comm - GF	5.00	0.25%	517	0	517	0	517
14 Treasurer - GF	12.00	0.59%	1,241	0	1,241	0	1,241
16 Transportation & Engineering - GF	37.00	1.82%	3,825	0	3,825	0	3,825
17 Facilities & Const Mgmt - GF	57.00	2.80%	5,892	0	5,892	0	5,892
18 IT Services - GF	65.00	3.19%	6,719	0	6,719	0	6,719
19 C&R Administration - GF	8.00	0.39%	827	0	827	33	860
20 C&R Clerk to the Board - GF	3.00	0.15%	310	0	310	12	322
21 C&R Elections - GF	13.00	0.64%	1,344	0	1,344	53	1,397
22 C&R Motor Vehicle - GF	66.50	3.26%	6,874	0	6,874	273	7,147
23 C&R Recording - GF	16.00	0.79%	1,654	0	1,654	66	1,720
24 Assessor - GF	50.90	2.50%	5,262	0	5,262	209	5,471
25 CSU Extension - GF	5.00	0.25%	517	0	517	21	537
26 Coroner - GF	11.60	0.57%	1,199	0	1,199	48	1,247
27 County Attorney BOE - GF	1.95	0.10%	202	0	202	8	210
28 District Attorney Admin - GF	171.80	8.43%	17,760	0	17,760	705	18,465
29 District Atty Dom Violence - GF	1.00	0.05%	103	0	103	4	107
30 Emergency Management - GF	0.60	0.03%	62	0	62	2	64
31 Fairgrounds - GF	9.00	0.44%	930	0	930	37	967
33 Justice Services - GF	38.75	1.90%	4,006	0	4,006	159	4,165
34 Planning & Zoning - GF	39.90	1.96%	4,125	0	4,125	164	4,288
35 Public Trustee	6.00	0.29%	620	0	620	25	645
36 JCSO Detentions - GF	77.20	3.79%	7,981	0	7,981	317	8,298
37 JCSO Law Enforcement - GF	3.00	0.15%	310	0	310	12	322
38 JCSO Executive - GF	5.20	0.26%	538	0	538	21	559
39 JCSO Support Services - GF	23.40	1.15%	2,419	0	2,419	96	2,515
43 Insurance Fund	3.00	0.15%	310	0	310	12	322
45 Open Space Fund	111.50	5.47%	11,526	0	11,526	458	11,984
52 Boettcher Mansion Fund	5.00	0.25%	517	0	517	21	537
57 Road & Bridge Fund	186.60	9.16%	19,290	0	19,290	766	20,056
58 Social Services Fund	515.25	25.29%	53,264	0	53,264	2,115	55,379
59 Workforce Development Fund	34.50	1.69%	3,566	0	3,566	142	3,708
60 Head Start Fund	52.45	2.57%	5,422	0	5,422	215	5,637

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E-Mail Allocations

Dept:18 IT Services - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 Fleet Services Fund	23.90	1.17%	\$2,471	\$0	\$2,471	\$98	\$2,569
64 Library Fund	34.20	1.68%	3,535	0	3,535	140	3,676
65 Benefit Plan Fund	4.00	0.20%	414	0	414	16	430
66 Patrol Fund	49.60	2.43%	5,127	0	5,127	204	5,331
67 Inmate Welfare Fund	2.00	0.10%	207	0	207	8	215
69 Public Health Fund	140.50	6.90%	14,524	0	14,524	577	15,101
70 Airport Fund	19.80	0.97%	2,047	0	2,047	81	2,128
78 Community Development Fund	3.00	0.15%	310	0	310	12	322
Subtotal	2,037.00	100.00%	210,576	0	210,576	7,250	217,826
Direct Bills					0		0
Total					\$210,576		\$217,826

Basis Units: Benefit Eligible FTE's with Library & Sheriff @20%
Source:

Jefferson County, Colorado
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Network & Telecomm & IVR Allocations

Dept:18 IT Services - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	4.00	0.22%	\$5,213	\$0	\$5,213	\$0	\$5,213
4 Public Information Office - GF	8.00	0.44%	10,427	0	10,427	0	10,427
5 County Atty Admin - GF	33.00	1.82%	43,009	0	43,009	0	43,009
6 Finance & IT - GF	1.00	0.06%	1,303	0	1,303	0	1,303
7 Accounting - GF	19.90	1.10%	25,936	0	25,936	0	25,936
8 Budget - GF	6.00	0.33%	7,820	0	7,820	0	7,820
9 Human Resources - GF	13.00	0.72%	16,943	0	16,943	0	16,943
10 Purchasing - GF	8.00	0.44%	10,427	0	10,427	0	10,427
11 Development & Trans - GF	2.00	0.11%	2,607	0	2,607	0	2,607
12 Building Safety - GF	29.00	1.60%	37,796	0	37,796	1,515	39,311
13 Board of County Comm - GF	5.00	0.28%	6,517	0	6,517	0	6,517
14 Treasurer - GF	12.00	0.66%	15,640	0	15,640	0	15,640
16 Transportation & Engineering - GF	37.00	2.04%	48,223	0	48,223	0	48,223
17 Facilities & Const Mgmt - GF	57.00	3.15%	74,289	0	74,289	0	74,289
18 IT Services - GF	65.00	3.59%	84,716	0	84,716	0	84,716
19 C&R Administration - GF	8.00	0.44%	10,427	0	10,427	418	10,844
20 C&R Clerk to the Board - GF	3.00	0.17%	3,910	0	3,910	157	4,067
21 C&R Elections - GF	13.00	0.72%	16,943	0	16,943	679	17,622
22 C&R Motor Vehicle - GF	66.50	3.67%	86,671	0	86,671	3,474	90,145
23 C&R Recording - GF	16.00	0.88%	20,853	0	20,853	836	21,689
24 Assessor - GF	50.90	2.81%	66,339	0	66,339	2,659	68,998
25 CSU Extension - GF	5.00	0.28%	6,517	0	6,517	261	6,778
26 Coroner - GF	11.60	0.64%	15,118	0	15,118	606	15,725
27 County Attorney BOE - GF	1.95	0.11%	2,541	0	2,541	102	2,643
28 District Attorney Admin - GF	171.80	9.48%	223,910	0	223,910	8,976	232,886
29 District Atty Dom Violence - GF	1.00	0.06%	1,303	0	1,303	52	1,356
30 Emergency Management - GF	0.45	0.02%	586	0	586	24	610
31 Fairgrounds - GF	9.00	0.50%	11,730	0	11,730	470	12,200
33 Justice Services - GF	38.75	2.14%	50,503	0	50,503	2,025	52,528
34 Planning & Zoning - GF	39.90	2.20%	52,002	0	52,002	2,085	54,087
35 Public Trustee	6.00	0.33%	7,820	0	7,820	313	8,133
36 JCSO Detentions - GF	57.90	3.19%	75,462	0	75,462	3,025	78,487
37 JCSO Law Enforcement - GF	2.25	0.12%	2,932	0	2,932	118	3,050
38 JCSO Executive - GF	3.90	0.22%	5,083	0	5,083	204	5,287
39 JCSO Support Services - GF	17.55	0.97%	22,873	0	22,873	917	23,790
43 Insurance Fund	3.00	0.17%	3,910	0	3,910	157	4,067
45 Open Space Fund	111.50	6.15%	145,320	0	145,320	5,825	151,145
52 Boettcher Mansion Fund	5.00	0.28%	6,517	0	6,517	261	6,778
57 Road & Bridge Fund	55.98	3.09%	72,960	0	72,960	2,925	75,884
58 Social Services Fund	515.25	28.43%	671,534	(1,741,469)	(1,069,935)	26,920	(1,043,016)
59 Workforce Development Fund	34.50	1.90%	44,964	(114,915)	(69,951)	1,802	(68,148)
60 Head Start Fund	15.74	0.87%	20,508	(149,996)	(129,488)	822	(128,666)

**Jefferson County, Colorado
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Network & Telecomm & IVR Allocations

Dept:18 IT Services - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 Fleet Services Fund	23.90	1.32%	\$31,149	\$0	\$31,149	\$1,249	\$32,398
64 Library Fund	17.10	0.94%	22,287	0	22,287	893	23,180
65 Benefit Plan Fund	4.00	0.22%	5,213	0	5,213	209	5,422
66 Patrol Fund	37.20	2.05%	48,483	0	48,483	1,944	50,427
67 Inmate Welfare Fund	1.50	0.08%	1,955	0	1,955	78	2,033
69 Public Health Fund	140.50	7.75%	183,116	0	183,116	7,341	190,456
70 Airport Fund	19.80	1.09%	25,806	0	25,806	1,034	26,840
78 Community Development Fund	3.00	0.17%	3,910	(11,617)	(7,707)	157	(7,550)
Subtotal	1,812.32	100.00%	2,362,019	(2,017,997)	344,022	80,533	424,555
Direct Bills					2,017,997		2,017,997
Total					\$2,362,019		\$2,442,552

Basis Units: Benefit Eligible FTE's with Head Start & R&B @ 30%, Sheriff @ 15% & Library @ 10%
Source:

Jefferson County, Colorado
Full Cost Allocation Plan

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GIS Allocations

Dept:18 IT Services - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	4.00	0.14%	\$1,942	\$0	\$1,942	\$0	\$1,942
4 Public Information Office - GF	8.00	0.28%	3,884	0	3,884	0	3,884
5 County Atty Admin - GF	33.00	1.17%	16,021	0	16,021	0	16,021
6 Finance & IT - GF	1.00	0.04%	485	0	485	0	485
7 Accounting - GF	19.90	0.71%	9,661	0	9,661	0	9,661
8 Budget - GF	6.00	0.21%	2,913	0	2,913	0	2,913
9 Human Resources - GF	13.00	0.46%	6,311	0	6,311	0	6,311
10 Purchasing - GF	8.00	0.28%	3,884	0	3,884	0	3,884
11 Development & Trans - GF	2.00	0.07%	971	0	971	0	971
12 Building Safety - GF	29.00	1.03%	14,079	0	14,079	528	14,607
13 Board of County Comm - GF	5.00	0.18%	2,427	0	2,427	0	2,427
14 Treasurer - GF	12.00	0.43%	5,826	0	5,826	0	5,826
16 Transportation & Engineering - GF	37.00	1.31%	17,963	0	17,963	0	17,963
17 Facilities & Const Mgmt - GF	57.00	2.02%	27,673	0	27,673	0	27,673
18 IT Services - GF	65.00	2.31%	31,556	0	31,556	0	31,556
19 C&R Administration - GF	8.00	0.28%	3,884	0	3,884	146	4,030
20 C&R Clerk to the Board - GF	3.00	0.11%	1,456	0	1,456	55	1,511
21 C&R Elections - GF	13.00	0.46%	6,311	0	6,311	237	6,548
22 C&R Motor Vehicle - GF	66.50	2.36%	32,285	0	32,285	1,211	33,496
23 C&R Recording - GF	16.00	0.57%	7,768	0	7,768	291	8,059
24 Assessor - GF	50.90	1.81%	24,711	0	24,711	927	25,638
25 CSU Extension - GF	5.00	0.18%	2,427	0	2,427	91	2,519
26 Coroner - GF	11.60	0.41%	5,632	0	5,632	211	5,843
27 County Attorney BOE - GF	1.95	0.07%	947	0	947	36	982
28 District Attorney Admin - GF	171.80	6.10%	83,406	0	83,406	3,130	86,536
29 District Atty Dom Violence - GF	1.00	0.04%	485	0	485	18	504
30 Emergency Management - GF	3.00	0.11%	1,456	0	1,456	55	1,511
31 Fairgrounds - GF	9.00	0.32%	4,369	0	4,369	164	4,533
33 Justice Services - GF	38.75	1.38%	18,813	0	18,813	706	19,518
34 Planning & Zoning - GF	39.90	1.42%	19,371	0	19,371	727	20,098
35 Public Trustee	6.00	0.21%	2,913	0	2,913	109	3,022
36 JCSO Detentions - GF	386.00	13.70%	187,397	0	187,397	7,031	194,428
37 JCSO Law Enforcement - GF	15.00	0.53%	7,282	0	7,282	273	7,556
38 JCSO Executive - GF	26.00	0.92%	12,623	0	12,623	474	13,096
39 JCSO Support Services - GF	117.00	4.15%	56,802	0	56,802	2,131	58,933
43 Insurance Fund	3.00	0.11%	1,456	0	1,456	55	1,511
45 Open Space Fund	111.50	3.96%	54,132	0	54,132	2,031	56,163
52 Boettcher Mansion Fund	5.00	0.18%	2,427	0	2,427	91	2,519
57 Road & Bridge Fund	186.60	6.62%	90,591	0	90,591	3,399	93,990
58 Social Services Fund	515.25	18.29%	250,146	0	250,146	9,386	259,532
59 Workforce Development Fund	34.50	1.22%	16,749	0	16,749	628	17,378
60 Head Start Fund	52.45	1.86%	25,464	0	25,464	955	26,419

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GIS Allocations

Dept:18 IT Services - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 Fleet Services Fund	23.90	0.85%	\$11,603	\$0	\$11,603	\$435	\$12,038
64 Library Fund	171.00	6.07%	83,018	0	83,018	3,115	86,133
65 Benefit Plan Fund	4.00	0.14%	1,942	0	1,942	73	2,015
66 Patrol Fund	248.00	8.80%	120,400	0	120,400	4,518	124,918
67 Inmate Welfare Fund	10.00	0.35%	4,855	0	4,855	182	5,037
69 Public Health Fund	140.50	4.99%	68,211	0	68,211	2,559	70,770
70 Airport Fund	19.80	0.70%	9,613	0	9,613	361	9,973
78 Community Development Fund	3.00	0.11%	1,456	0	1,456	55	1,511
Subtotal	2,817.80	100.00%	1,367,998	0	1,367,998	46,394	1,414,392
Direct Bills					0		0
Total					\$1,367,998		\$1,414,392

Basis Units: Benefit Eligible FTE
Source:

Jefferson County, Colorado
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AV Allocations

Dept:18 IT Services - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 County Atty Admin - GF	1.00	1.09%	\$2,095	\$0	\$2,095	\$0	\$2,095
7 Accounting - GF	0.50	0.54%	1,047	0	1,047	0	1,047
8 Budget - GF	0.50	0.54%	1,047	0	1,047	0	1,047
9 Human Resources - GF	2.00	2.17%	4,189	0	4,189	0	4,189
13 Board of County Comm - GF	1.00	1.09%	2,095	0	2,095	0	2,095
17 Facilities & Const Mgmt - GF	9.00	9.78%	18,851	0	18,851	0	18,851
18 IT Services - GF	5.00	5.43%	10,473	0	10,473	0	10,473
28 District Attorney Admin - GF	7.00	7.61%	14,662	0	14,662	630	15,292
30 Emergency Management - GF	1.00	1.09%	2,095	0	2,095	90	2,185
34 Planning & Zoning - GF	3.00	3.26%	6,284	0	6,284	270	6,554
38 JCSO Executive - GF	14.00	15.22%	29,324	0	29,324	1,260	30,584
45 Open Space Fund	7.00	7.61%	14,662	0	14,662	630	15,292
57 Road & Bridge Fund	11.00	11.96%	23,040	0	23,040	990	24,030
58 Social Services Fund	21.00	22.83%	43,986	0	43,986	1,890	45,876
59 Workforce Development Fund	8.00	8.70%	16,757	0	16,757	720	17,477
79 Courts	1.00	1.09%	2,095	0	2,095	90	2,185
Subtotal	92.00	100.00%	192,701	0	192,701	6,569	199,271
Direct Bills					0		0
Total					\$192,701		\$199,271

Basis Units: # of AV Systems
Source:

Jefferson County, Colorado
Full Cost Allocation Plan

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File/Print Servers Allocations

Dept:18 IT Services - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	4.00	0.21%	\$26	\$0	\$26	\$0	\$26
4 Public Information Office - GF	8.00	0.41%	53	0	53	0	53
5 County Atty Admin - GF	33.00	1.70%	218	0	218	0	218
6 Finance & IT - GF	1.00	0.05%	7	0	7	0	7
7 Accounting - GF	19.90	1.02%	131	0	131	0	131
8 Budget - GF	6.00	0.31%	40	0	40	0	40
9 Human Resources - GF	13.00	0.67%	86	0	86	0	86
10 Purchasing - GF	8.00	0.41%	53	0	53	0	53
11 Development & Trans - GF	2.00	0.10%	13	0	13	0	13
12 Building Safety - GF	29.00	1.49%	191	0	191	8	199
13 Board of County Comm - GF	5.00	0.26%	33	0	33	0	33
14 Treasurer - GF	12.00	0.62%	79	0	79	0	79
16 Transportation & Engineering - GF	37.00	1.90%	244	0	244	0	244
17 Facilities & Const Mgmt - GF	57.00	2.93%	376	0	376	0	376
18 IT Services - GF	65.00	3.34%	429	0	429	0	429
19 C&R Administration - GF	8.00	0.41%	53	0	53	2	55
20 C&R Clerk to the Board - GF	3.00	0.15%	20	0	20	1	21
21 C&R Elections - GF	13.00	0.67%	86	0	86	3	89
22 C&R Motor Vehicle - GF	66.50	3.42%	439	0	439	17	456
23 C&R Recording - GF	16.00	0.82%	106	0	106	4	110
24 Assessor - GF	50.90	2.62%	336	0	336	13	349
25 CSU Extension - GF	5.00	0.26%	33	0	33	1	34
26 Coroner - GF	11.60	0.60%	77	0	77	3	80
27 County Attorney BOE - GF	1.95	0.10%	13	0	13	1	13
28 District Attorney Admin - GF	171.80	8.84%	1,134	0	1,134	45	1,179
29 District Atty Dom Violence - GF	1.00	0.05%	7	0	7	0	7
30 Emergency Management - GF	0.60	0.03%	4	0	4	0	4
31 Fairgrounds - GF	9.00	0.46%	59	0	59	2	62
33 Justice Services - GF	38.75	1.99%	256	0	256	10	266
34 Planning & Zoning - GF	39.90	2.05%	263	0	263	10	274
35 Public Trustee	6.00	0.31%	40	0	40	2	41
36 JCSO Detentions - GF	77.20	3.97%	510	0	510	20	530
37 JCSO Law Enforcement - GF	3.00	0.15%	20	0	20	1	21
38 JCSO Executive - GF	5.20	0.27%	34	0	34	1	36
39 JCSO Support Services - GF	23.40	1.20%	154	0	154	6	161
43 Insurance Fund	3.00	0.15%	20	0	20	1	21
45 Open Space Fund	111.50	5.74%	736	0	736	29	765
52 Boettcher Mansion Fund	5.00	0.26%	33	0	33	1	34
57 Road & Bridge Fund	93.30	4.80%	616	0	616	24	640
58 Social Services Fund	515.25	26.51%	3,401	0	3,401	134	3,536
59 Workforce Development Fund	34.50	1.77%	228	0	228	9	237
60 Head Start Fund	52.45	2.70%	346	0	346	14	360

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File/Print Servers Allocations

Dept:18 IT Services - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 Fleet Services Fund	23.90	1.23%	\$158	\$0	\$158	\$6	\$164
64 Library Fund	34.20	1.76%	226	0	226	9	235
65 Benefit Plan Fund	4.00	0.21%	26	0	26	1	27
66 Patrol Fund	49.60	2.55%	327	0	327	13	340
67 Inmate Welfare Fund	2.00	0.10%	13	0	13	1	14
69 Public Health Fund	140.50	7.23%	927	0	927	37	964
70 Airport Fund	19.80	1.02%	131	0	131	5	136
78 Community Development Fund	3.00	0.15%	20	0	20	1	21
Subtotal	1,943.70	100.00%	12,831	0	12,831	436	13,267
Direct Bills					0		0
Total					\$12,831		\$13,267

Basis Units: Benefit Eligible FTE's with R&B @ 50%, Library, Sheriff @ 20%
Source:

Jefferson County, Colorado
Full Cost Allocation Plan

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Enterprise Web Apps Allocations

Dept:18 IT Services - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	4.00	0.15%	\$1,010	\$0	\$1,010	\$0	\$1,010
4 Public Information Office - GF	8.00	0.30%	2,020	0	2,020	0	2,020
5 County Atty Admin - GF	33.00	1.23%	8,332	0	8,332	0	8,332
6 Finance & IT - GF	1.00	0.04%	252	0	252	0	252
7 Accounting - GF	19.90	0.74%	5,025	0	5,025	0	5,025
8 Budget - GF	6.00	0.22%	1,515	0	1,515	0	1,515
9 Human Resources - GF	13.00	0.48%	3,282	0	3,282	0	3,282
10 Purchasing - GF	8.00	0.30%	2,020	0	2,020	0	2,020
11 Development & Trans - GF	2.00	0.07%	505	0	505	0	505
12 Building Safety - GF	29.00	1.08%	7,322	0	7,322	278	7,600
13 Board of County Comm - GF	5.00	0.19%	1,262	0	1,262	0	1,262
14 Treasurer - GF	12.00	0.45%	3,030	0	3,030	0	3,030
16 Transportation & Engineering - GF	37.00	1.38%	9,342	0	9,342	0	9,342
17 Facilities & Const Mgmt - GF	57.00	2.13%	14,392	0	14,392	0	14,392
18 IT Services - GF	65.00	2.42%	16,412	0	16,412	0	16,412
19 C&R Administration - GF	8.00	0.30%	2,020	0	2,020	77	2,096
20 C&R Clerk to the Board - GF	3.00	0.11%	757	0	757	29	786
21 C&R Elections - GF	13.00	0.48%	3,282	0	3,282	124	3,407
22 C&R Motor Vehicle - GF	66.50	2.48%	16,790	0	16,790	636	17,427
23 C&R Recording - GF	16.00	0.60%	4,040	0	4,040	153	4,193
24 Assessor - GF	50.90	1.90%	12,852	0	12,852	487	13,339
25 CSU Extension - GF	5.00	0.19%	1,262	0	1,262	48	1,310
26 Coroner - GF	11.60	0.43%	2,929	0	2,929	111	3,040
27 County Attorney BOE - GF	1.95	0.07%	492	0	492	19	511
28 District Attorney Admin - GF	171.80	6.41%	43,378	0	43,378	1,644	45,022
29 District Atty Dom Violence - GF	1.00	0.04%	252	0	252	10	262
30 Emergency Management - GF	3.00	0.11%	757	0	757	29	786
31 Fairgrounds - GF	9.00	0.34%	2,272	0	2,272	86	2,359
33 Justice Services - GF	38.75	1.45%	9,784	0	9,784	371	10,155
34 Planning & Zoning - GF	39.90	1.49%	10,074	0	10,074	382	10,456
35 Public Trustee	6.00	0.22%	1,515	0	1,515	57	1,572
36 JCSO Detentions - GF	386.00	14.40%	97,461	0	97,461	3,695	101,155
37 JCSO Law Enforcement - GF	15.00	0.56%	3,787	0	3,787	144	3,931
38 JCSO Executive - GF	26.00	0.97%	6,565	0	6,565	249	6,814
39 JCSO Support Services - GF	117.00	4.36%	29,541	0	29,541	1,120	30,661
43 Insurance Fund	3.00	0.11%	757	0	757	29	786
45 Open Space Fund	111.50	4.16%	28,152	0	28,152	1,067	29,220
52 Boettcher Mansion Fund	5.00	0.19%	1,262	0	1,262	48	1,310
57 Road & Bridge Fund	186.60	6.96%	47,114	0	47,114	1,786	48,900
58 Social Services Fund	515.25	19.22%	130,095	0	130,095	4,932	135,026
59 Workforce Development Fund	34.50	1.29%	8,711	0	8,711	330	9,041
60 Head Start Fund	52.45	1.96%	13,243	0	13,243	502	13,745

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Enterprise Web Apps Allocations

Dept:18 IT Services - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 Fleet Services Fund	23.90	0.89%	\$6,034	\$0	\$6,034	\$229	\$6,263
64 Library Fund	34.20	1.28%	8,635	0	8,635	327	8,962
65 Benefit Plan Fund	4.00	0.15%	1,010	0	1,010	38	1,048
66 Patrol Fund	248.00	9.25%	62,617	0	62,617	2,374	64,991
67 Inmate Welfare Fund	10.00	0.37%	2,525	0	2,525	96	2,621
69 Public Health Fund	140.50	5.24%	35,475	0	35,475	1,345	36,819
70 Airport Fund	19.80	0.74%	4,999	0	4,999	190	5,189
78 Community Development Fund	3.00	0.11%	757	0	757	29	786
Subtotal	2,681.00	100.00%	676,922	0	676,922	23,068	699,989
Direct Bills					0		0
Total					\$676,922		\$699,989

Basis Units: Benefit Eligible FTE's with Library @ 20%
Source:

Jefferson County, Colorado
Full Cost Allocation Plan

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Customer Service Allocations

Dept:18 IT Services - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	4.00	0.26%	\$2,345	\$0	\$2,345	\$0	\$2,345
4 Public Information Office - GF	8.00	0.51%	4,690	0	4,690	0	4,690
5 County Atty Admin - GF	33.00	2.11%	19,347	0	19,347	0	19,347
6 Finance & IT - GF	1.00	0.06%	586	0	586	0	586
7 Accounting - GF	19.90	1.27%	11,667	0	11,667	0	11,667
8 Budget - GF	6.00	0.38%	3,518	0	3,518	0	3,518
9 Human Resources - GF	13.00	0.83%	7,621	0	7,621	0	7,621
10 Purchasing - GF	8.00	0.51%	4,690	0	4,690	0	4,690
11 Development & Trans - GF	2.00	0.13%	1,173	0	1,173	0	1,173
12 Building Safety - GF	29.00	1.86%	17,001	0	17,001	693	17,695
13 Board of County Comm - GF	5.00	0.32%	2,931	0	2,931	0	2,931
14 Treasurer - GF	12.00	0.77%	7,035	0	7,035	0	7,035
16 Transportation & Engineering - GF	37.00	2.37%	21,692	0	21,692	0	21,692
17 Facilities & Const Mgmt - GF	57.00	3.65%	33,417	0	33,417	0	33,417
18 IT Services - GF	65.00	4.16%	38,107	0	38,107	0	38,107
19 C&R Administration - GF	8.00	0.51%	4,690	0	4,690	191	4,881
20 C&R Clerk to the Board - GF	3.00	0.19%	1,759	0	1,759	72	1,830
21 C&R Elections - GF	13.00	0.83%	7,621	0	7,621	311	7,932
22 C&R Motor Vehicle - GF	66.50	4.26%	38,986	0	38,986	1,589	40,576
23 C&R Recording - GF	16.00	1.02%	9,380	0	9,380	382	9,763
24 Assessor - GF	50.90	3.26%	29,841	0	29,841	1,217	31,057
25 CSU Extension - GF	5.00	0.32%	2,931	0	2,931	120	3,051
26 Coroner - GF	11.60	0.74%	6,801	0	6,801	277	7,078
27 County Attorney BOE - GF	1.95	0.12%	1,143	0	1,143	47	1,190
28 District Attorney Admin - GF	34.36	2.20%	20,144	0	20,144	821	20,965
29 District Atty Dom Violence - GF	0.20	0.01%	117	0	117	5	122
30 Emergency Management - GF	0.60	0.04%	352	0	352	14	366
31 Fairgrounds - GF	9.00	0.58%	5,276	0	5,276	215	5,491
33 Justice Services - GF	38.75	2.48%	22,717	0	22,717	926	23,644
34 Planning & Zoning - GF	39.90	2.55%	23,392	0	23,392	954	24,345
35 Public Trustee	6.00	0.38%	3,518	0	3,518	143	3,661
36 JCSO Detentions - GF	77.20	4.94%	45,259	0	45,259	1,845	47,104
37 JCSO Law Enforcement - GF	3.00	0.19%	1,759	0	1,759	72	1,830
38 JCSO Executive - GF	5.20	0.33%	3,049	0	3,049	124	3,173
39 JCSO Support Services - GF	23.40	1.50%	13,718	0	13,718	559	14,278
43 Insurance Fund	3.00	0.19%	1,759	0	1,759	72	1,830
45 Open Space Fund	22.30	1.43%	13,074	0	13,074	533	13,607
52 Boettcher Mansion Fund	5.00	0.32%	2,931	0	2,931	120	3,051
57 Road & Bridge Fund	93.30	5.97%	54,698	0	54,698	2,230	56,928
58 Social Services Fund	515.25	32.99%	302,069	0	302,069	12,315	314,385
59 Workforce Development Fund	34.50	2.21%	20,226	0	20,226	825	21,051
60 Head Start Fund	10.49	0.67%	6,150	0	6,150	251	6,401

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Customer Service Allocations

Dept:18 IT Services - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 Fleet Services Fund	23.90	1.53%	\$14,012	\$0	\$14,012	\$571	\$14,583
64 Library Fund	34.20	2.19%	20,050	0	20,050	817	20,867
65 Benefit Plan Fund	4.00	0.26%	2,345	0	2,345	96	2,441
66 Patrol Fund	49.60	3.18%	29,078	0	29,078	1,186	30,264
67 Inmate Welfare Fund	2.00	0.13%	1,173	0	1,173	48	1,220
69 Public Health Fund	28.10	1.80%	16,474	0	16,474	672	17,145
70 Airport Fund	19.80	1.27%	11,608	0	11,608	473	12,081
78 Community Development Fund	3.00	0.19%	1,759	0	1,759	72	1,830
Subtotal	1,561.90	100.00%	915,676	0	915,676	30,857	946,533
Direct Bills					0		0
Total					\$915,676		\$946,533

Basis Units: Benefit Eligible FTE's with R&B @ 50% & DA, Open Space, Library, Sheriff, Head Start & Pub Hlth @ 20%
Source:

Jefferson County, Colorado
Full Cost Allocation Plan

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Record Retrieval Allocations

Dept:18 IT Services - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 County Atty Admin - GF	87	4.37%	\$5,196	\$0	\$5,196	\$0	\$5,196
7 Accounting - GF	5	0.25%	299	0	299	0	299
11 Development & Trans - GF	6	0.30%	358	0	358	0	358
12 Building Safety - GF	4	0.20%	239	0	239	10	248
13 Board of County Comm - GF	8	0.40%	478	0	478	0	478
14 Treasurer - GF	2	0.10%	119	0	119	0	119
16 Transportation & Engineering - GF	75	3.76%	4,479	0	4,479	0	4,479
17 Facilities & Const Mgmt - GF	3	0.15%	179	0	179	0	179
18 IT Services - GF	113	5.67%	6,749	0	6,749	0	6,749
20 C&R Clerk to the Board - GF	17	0.85%	1,015	0	1,015	41	1,056
21 C&R Elections - GF	38	1.91%	2,270	0	2,270	91	2,360
24 Assessor - GF	1	0.05%	60	0	60	2	62
26 Coroner - GF	12	0.60%	717	0	717	29	745
27 County Attorney BOE - GF	20	1.00%	1,195	0	1,195	48	1,242
28 District Attorney Admin - GF	905	45.41%	54,052	0	54,052	2,163	56,215
33 Justice Services - GF	7	0.35%	418	0	418	17	435
34 Planning & Zoning - GF	522	26.19%	31,177	0	31,177	1,248	32,425
35 Public Trustee	115	5.77%	6,869	0	6,869	275	7,143
36 JCSO Detentions - GF	5	0.25%	299	0	299	12	311
41 Historical Commission - GF	3	0.15%	179	0	179	7	186
45 Open Space Fund	6	0.30%	358	0	358	14	373
59 Workforce Development Fund	15	0.75%	896	0	896	36	932
69 Public Health Fund	24	1.20%	1,433	0	1,433	57	1,491
Subtotal	1,993	100.00%	119,035	0	119,035	4,048	123,083
Direct Bills					0		0
Total					\$119,035		\$123,083

Basis Units: # of Retrievals
Source:

Jefferson County, Colorado
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Record Management Allocations

Dept:18 IT Services - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	4.00	0.14%	\$113	\$0	\$113	\$0	\$113
4 Public Information Office - GF	8.00	0.28%	226	0	226	0	226
5 County Atty Admin - GF	33.00	1.17%	932	0	932	0	932
6 Finance & IT - GF	1.00	0.04%	28	0	28	0	28
7 Accounting - GF	19.90	0.71%	562	0	562	0	562
8 Budget - GF	6.00	0.21%	170	0	170	0	170
9 Human Resources - GF	13.00	0.46%	367	0	367	0	367
10 Purchasing - GF	8.00	0.28%	226	0	226	0	226
11 Development & Trans - GF	2.00	0.07%	57	0	57	0	57
12 Building Safety - GF	29.00	1.03%	819	0	819	31	850
13 Board of County Comm - GF	5.00	0.18%	141	0	141	0	141
14 Treasurer - GF	12.00	0.43%	339	0	339	0	339
16 Transportation & Engineering - GF	37.00	1.31%	1,045	0	1,045	0	1,045
17 Facilities & Const Mgmt - GF	57.00	2.02%	1,611	0	1,611	0	1,611
18 IT Services - GF	65.00	2.31%	1,837	0	1,837	0	1,837
19 C&R Administration - GF	8.00	0.28%	226	0	226	9	235
20 C&R Clerk to the Board - GF	3.00	0.11%	85	0	85	3	88
21 C&R Elections - GF	13.00	0.46%	367	0	367	14	381
22 C&R Motor Vehicle - GF	66.50	2.36%	1,879	0	1,879	71	1,950
23 C&R Recording - GF	16.00	0.57%	452	0	452	17	469
24 Assessor - GF	50.90	1.81%	1,438	0	1,438	54	1,492
25 CSU Extension - GF	5.00	0.18%	141	0	141	5	147
26 Coroner - GF	11.60	0.41%	328	0	328	12	340
27 County Attorney BOE - GF	1.95	0.07%	55	0	55	2	57
28 District Attorney Admin - GF	171.80	6.10%	4,854	0	4,854	183	5,037
29 District Atty Dom Violence - GF	1.00	0.04%	28	0	28	1	29
30 Emergency Management - GF	3.00	0.11%	85	0	85	3	88
31 Fairgrounds - GF	9.00	0.32%	254	0	254	10	264
33 Justice Services - GF	38.75	1.38%	1,095	0	1,095	41	1,136
34 Planning & Zoning - GF	39.90	1.42%	1,127	0	1,127	42	1,170
35 Public Trustee	6.00	0.21%	170	0	170	6	176
36 JCSO Detentions - GF	386.00	13.70%	10,906	0	10,906	410	11,317
37 JCSO Law Enforcement - GF	15.00	0.53%	424	0	424	16	440
38 JCSO Executive - GF	26.00	0.92%	735	0	735	28	762
39 JCSO Support Services - GF	117.00	4.15%	3,306	0	3,306	124	3,430
43 Insurance Fund	3.00	0.11%	85	0	85	3	88
45 Open Space Fund	111.50	3.96%	3,150	0	3,150	119	3,269
52 Boettcher Mansion Fund	5.00	0.18%	141	0	141	5	147
57 Road & Bridge Fund	186.60	6.62%	5,272	0	5,272	198	5,471
58 Social Services Fund	515.25	18.29%	14,558	0	14,558	548	15,106
59 Workforce Development Fund	34.50	1.22%	975	0	975	37	1,011
60 Head Start Fund	52.45	1.86%	1,482	0	1,482	56	1,538

**Jefferson County, Colorado
Full Cost Allocation Plan**

FY 2015
6/14/2016

Record Management Allocations

Dept:18 IT Services - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 Fleet Services Fund	23.90	0.85%	\$675	\$0	\$675	\$25	\$701
64 Library Fund	171.00	6.07%	4,832	0	4,832	182	5,013
65 Benefit Plan Fund	4.00	0.14%	113	0	113	4	117
66 Patrol Fund	248.00	8.80%	7,007	0	7,007	264	7,271
67 Inmate Welfare Fund	10.00	0.35%	283	0	283	11	293
69 Public Health Fund	140.50	4.99%	3,970	0	3,970	149	4,119
70 Airport Fund	19.80	0.70%	559	0	559	21	580
78 Community Development Fund	3.00	0.11%	85	0	85	3	88
Subtotal	2,817.80	100.00%	79,616	0	79,616	2,708	82,324
Direct Bills					0		0
Total					\$79,616		\$82,324

Basis Units: Benefit Eligible FTE's
Source:

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
6/14/2016

Record Storage Allocations

Dept:18 IT Services - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	154.71	0.78%	\$3,416	\$0	\$3,416	\$0	\$3,416
4 Public Information Office - GF	64.00	0.32%	1,413	0	1,413	0	1,413
5 County Atty Admin - GF	2,080.63	10.43%	45,935	0	45,935	0	45,935
6 Finance & IT - GF	224.00	1.12%	4,945	0	4,945	0	4,945
7 Accounting - GF	405.20	2.03%	8,946	0	8,946	0	8,946
8 Budget - GF	38.00	0.19%	839	0	839	0	839
9 Human Resources - GF	141.82	0.71%	3,131	0	3,131	0	3,131
11 Development & Trans - GF	112.00	0.56%	2,473	0	2,473	0	2,473
12 Building Safety - GF	371.65	1.86%	8,205	0	8,205	274	8,479
13 Board of County Comm - GF	390.00	1.96%	8,610	0	8,610	0	8,610
14 Treasurer - GF	481.40	2.41%	10,628	0	10,628	0	10,628
16 Transportation & Engineering - GF	609.50	3.06%	13,456	0	13,456	0	13,456
17 Facilities & Const Mgmt - GF	577.60	2.90%	12,752	0	12,752	0	12,752
18 IT Services - GF	184.44	0.92%	4,072	0	4,072	0	4,072
19 C&R Administration - GF	20.00	0.10%	442	0	442	15	456
20 C&R Clerk to the Board - GF	170.66	0.86%	3,768	0	3,768	126	3,893
21 C&R Elections - GF	1,272.13	6.38%	28,085	0	28,085	937	29,022
22 C&R Motor Vehicle - GF	0.50	0.00%	11	0	11	0	11
23 C&R Recording - GF	617.15	3.09%	13,625	0	13,625	454	14,080
24 Assessor - GF	214.64	1.08%	4,739	0	4,739	158	4,897
25 CSU Extension - GF	46.00	0.23%	1,016	0	1,016	34	1,049
26 Coroner - GF	210.00	1.05%	4,636	0	4,636	155	4,791
27 County Attorney BOE - GF	113.00	0.57%	2,495	0	2,495	83	2,578
28 District Attorney Admin - GF	5,114.61	25.65%	112,918	0	112,918	3,766	116,684
30 Emergency Management - GF	33.00	0.17%	729	0	729	24	753
31 Fairgrounds - GF	38.80	0.19%	857	0	857	29	885
33 Justice Services - GF	761.00	3.82%	16,801	0	16,801	560	17,361
34 Planning & Zoning - GF	2,084.28	10.45%	46,016	0	46,016	1,535	47,550
35 Public Trustee	155.13	0.78%	3,425	0	3,425	114	3,539
36 JCSO Detentions - GF	1,092.00	5.48%	24,109	0	24,109	804	24,913
39 JCSO Support Services - GF	307.50	1.54%	6,789	0	6,789	226	7,015
41 Historical Commission - GF	71.63	0.36%	1,581	0	1,581	53	1,634
43 Insurance Fund	183.00	0.92%	4,040	0	4,040	135	4,175
45 Open Space Fund	172.70	0.87%	3,813	0	3,813	127	3,940
57 Road & Bridge Fund	19.00	0.10%	419	0	419	14	433
58 Social Services Fund	599.00	3.00%	13,224	0	13,224	441	13,665
59 Workforce Development Fund	232.00	1.16%	5,122	0	5,122	171	5,293
60 Head Start Fund	29.60	0.15%	653	0	653	22	675
64 Library Fund	102.21	0.51%	2,257	0	2,257	75	2,332
69 Public Health Fund	157.60	0.79%	3,479	0	3,479	116	3,595
70 Airport Fund	14.00	0.07%	309	0	309	10	319
78 Community Development Fund	82.00	0.41%	1,810	0	1,810	60	1,871

**Jefferson County, Colorado
Full Cost Allocation Plan**

FY 2015
6/14/2016

Record Storage Allocations

Dept:18 IT Services - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
80 Non-County	194.16	0.97%	\$4,287	\$0	\$4,287	\$143	\$4,430
Subtotal	19,942.21	100.00%	440,274	0	440,274	10,662	450,936
Direct Bills					0		0
Total					\$440,274		\$450,936

Basis Units: Cubic ft of Storage
Source:

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
6/14/2016

Time & Labor Management Allocations

Dept:18 IT Services - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	117	0.14%	\$191	\$0	\$191	\$0	\$191
4 Public Information Office - GF	189	0.23%	308	0	308	0	308
5 County Atty Admin - GF	935	1.14%	1,525	0	1,525	0	1,525
6 Finance & IT - GF	26	0.03%	42	0	42	0	42
7 Accounting - GF	505	0.62%	823	0	823	0	823
8 Budget - GF	169	0.21%	276	0	276	0	276
9 Human Resources - GF	409	0.50%	667	0	667	0	667
10 Purchasing - GF	200	0.24%	326	0	326	0	326
11 Development & Trans - GF	52	0.06%	85	0	85	0	85
12 Building Safety - GF	773	0.94%	1,261	0	1,261	48	1,308
13 Board of County Comm - GF	137	0.17%	223	0	223	0	223
14 Treasurer - GF	327	0.40%	533	0	533	0	533
16 Transportation & Engineering - GF	952	1.16%	1,552	0	1,552	0	1,552
17 Facilities & Const Mgmt - GF	1,508	1.84%	2,459	0	2,459	0	2,459
18 IT Services - GF	1,777	2.17%	2,898	0	2,898	0	2,898
19 C&R Administration - GF	228	0.28%	372	0	372	14	386
20 C&R Clerk to the Board - GF	78	0.10%	127	0	127	5	132
21 C&R Elections - GF	376	0.46%	613	0	613	23	636
22 C&R Motor Vehicle - GF	1,741	2.12%	2,839	0	2,839	107	2,946
23 C&R Recording - GF	412	0.50%	672	0	672	25	697
24 Assessor - GF	1,363	1.66%	2,223	0	2,223	84	2,306
25 CSU Extension - GF	200	0.24%	326	0	326	12	338
26 Coroner - GF	350	0.43%	571	0	571	22	592
27 County Attorney BOE - GF	52	0.06%	85	0	85	3	88
28 District Attorney Admin - GF	5,069	6.18%	8,266	0	8,266	312	8,578
29 District Atty Dom Violence - GF	15	0.02%	24	0	24	1	25
31 Fairgrounds - GF	254	0.31%	414	0	414	16	430
33 Justice Services - GF	1,023	1.25%	1,668	0	1,668	63	1,731
34 Planning & Zoning - GF	1,075	1.31%	1,753	0	1,753	66	1,819
35 Public Trustee	156	0.19%	254	0	254	10	264
36 JCSO Detentions - GF	10,031	12.24%	16,357	0	16,357	617	16,975
38 JCSO Executive - GF	993	1.21%	1,619	0	1,619	61	1,680
39 JCSO Support Services - GF	3,606	4.40%	5,880	0	5,880	222	6,102
40 Surveyor - GF	25	0.03%	41	0	41	2	42
43 Insurance Fund	93	0.11%	152	0	152	6	157
45 Open Space Fund	3,716	4.53%	6,060	0	6,060	229	6,288
52 Boettcher Mansion Fund	314	0.38%	512	0	512	19	531
57 Road & Bridge Fund	4,682	5.71%	7,635	0	7,635	288	7,923
58 Social Services Fund	13,862	16.91%	22,604	0	22,604	853	23,457
59 Workforce Development Fund	1,104	1.35%	1,800	0	1,800	68	1,868
60 Head Start Fund	1,741	2.12%	2,839	0	2,839	107	2,946
63 Fleet Services Fund	625	0.76%	1,019	0	1,019	38	1,058

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
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Time & Labor Management Allocations

Dept:18 IT Services - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 Library Fund	9,156	11.17%	\$14,930	\$0	\$14,930	\$563	\$15,494
65 Benefit Plan Fund	104	0.13%	170	0	170	6	176
66 Patrol Fund	6,852	8.36%	11,173	0	11,173	422	11,595
69 Public Health Fund	3,969	4.84%	6,472	0	6,472	244	6,716
70 Airport Fund	546	0.67%	890	0	890	34	924
78 Community Development Fund	91	0.11%	148	0	148	6	154
Subtotal	81,978	100.00%	133,679	0	133,679	4,596	138,274
Direct Bills					0		0
Total					\$133,679		\$138,274

Basis Units: # of Paychecks excluding Library & Sheriff
Source:

**Jefferson County, Colorado
Full Cost Allocation Plan**

FY 2015
6/14/2016

Aumentum Tax Allocations

Dept:18 IT Services - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 Treasurer - GF	40	40.00%	\$2,072	\$0	\$2,072	\$0	\$2,072
24 Assessor - GF	60	60.00%	3,108	0	3,108	177	3,285
Subtotal	100	100.00%	5,179	0	5,179	177	5,357
Direct Bills					0		0
Total					\$5,179		\$5,357

Basis Units: 60% Assessor, 40% Treasurer
Source:

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
6/14/2016

Security Services Allocations

Dept:18 IT Services - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	4.00	0.14%	\$495	\$0	\$495	\$0	\$495
4 Public Information Office - GF	8.00	0.28%	990	0	990	0	990
5 County Atty Admin - GF	33.00	1.17%	4,082	0	4,082	0	4,082
6 Finance & IT - GF	1.00	0.04%	124	0	124	0	124
7 Accounting - GF	19.90	0.71%	2,462	0	2,462	0	2,462
8 Budget - GF	6.00	0.21%	742	0	742	0	742
9 Human Resources - GF	13.00	0.46%	1,608	0	1,608	0	1,608
10 Purchasing - GF	8.00	0.28%	990	0	990	0	990
11 Development & Trans - GF	2.00	0.07%	247	0	247	0	247
12 Building Safety - GF	29.00	1.03%	3,588	0	3,588	138	3,725
13 Board of County Comm - GF	5.00	0.18%	619	0	619	0	619
14 Treasurer - GF	12.00	0.43%	1,485	0	1,485	0	1,485
16 Transportation & Engineering - GF	37.00	1.31%	4,577	0	4,577	0	4,577
17 Facilities & Const Mgmt - GF	57.00	2.02%	7,051	0	7,051	0	7,051
18 IT Services - GF	65.00	2.31%	8,041	0	8,041	0	8,041
19 C&R Administration - GF	8.00	0.28%	990	0	990	38	1,028
20 C&R Clerk to the Board - GF	3.00	0.11%	371	0	371	14	385
21 C&R Elections - GF	13.00	0.46%	1,608	0	1,608	62	1,670
22 C&R Motor Vehicle - GF	66.50	2.36%	8,227	0	8,227	316	8,543
23 C&R Recording - GF	16.00	0.57%	1,979	0	1,979	76	2,055
24 Assessor - GF	50.90	1.81%	6,297	0	6,297	242	6,539
25 CSU Extension - GF	5.00	0.18%	619	0	619	24	642
26 Coroner - GF	11.60	0.41%	1,435	0	1,435	55	1,490
27 County Attorney BOE - GF	1.95	0.07%	241	0	241	9	251
28 District Attorney Admin - GF	171.80	6.10%	21,253	0	21,253	816	22,070
29 District Atty Dom Violence - GF	1.00	0.04%	124	0	124	5	128
30 Emergency Management - GF	3.00	0.11%	371	0	371	14	385
31 Fairgrounds - GF	9.00	0.32%	1,113	0	1,113	43	1,156
33 Justice Services - GF	38.75	1.38%	4,794	0	4,794	184	4,978
34 Planning & Zoning - GF	39.90	1.42%	4,936	0	4,936	190	5,126
35 Public Trustee	6.00	0.21%	742	0	742	29	771
36 JCSO Detentions - GF	386.00	13.70%	47,752	0	47,752	1,835	49,587
37 JCSO Law Enforcement - GF	15.00	0.53%	1,856	0	1,856	71	1,927
38 JCSO Executive - GF	26.00	0.92%	3,216	0	3,216	124	3,340
39 JCSO Support Services - GF	117.00	4.15%	14,474	0	14,474	556	15,030
43 Insurance Fund	3.00	0.11%	371	0	371	14	385
45 Open Space Fund	111.50	3.96%	13,794	0	13,794	530	14,324
52 Boettcher Mansion Fund	5.00	0.18%	619	0	619	24	642
57 Road & Bridge Fund	186.60	6.62%	23,084	0	23,084	887	23,971
58 Social Services Fund	515.25	18.29%	63,742	0	63,742	2,449	66,190
59 Workforce Development Fund	34.50	1.22%	4,268	0	4,268	164	4,432
60 Head Start Fund	52.45	1.86%	6,489	0	6,489	249	6,738

Jefferson County, Colorado
Full Cost Allocation Plan

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Security Services Allocations

Dept:18 IT Services - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 Fleet Services Fund	23.90	0.85%	\$2,957	\$0	\$2,957	\$114	\$3,070
64 Library Fund	171.00	6.07%	21,154	0	21,154	813	21,967
65 Benefit Plan Fund	4.00	0.14%	495	0	495	19	514
66 Patrol Fund	248.00	8.80%	30,680	0	30,680	1,179	31,859
67 Inmate Welfare Fund	10.00	0.35%	1,237	0	1,237	48	1,285
69 Public Health Fund	140.50	4.99%	17,381	0	17,381	668	18,049
70 Airport Fund	19.80	0.70%	2,449	0	2,449	94	2,544
78 Community Development Fund	3.00	0.11%	371	0	371	14	385
Subtotal	2,817.80	100.00%	348,591	0	348,591	12,104	360,695
Direct Bills					0		0
Total					\$348,591		\$360,695

Basis Units: Benefit Eligible FTE's
Source:

Jefferson County, Colorado
Full Cost Allocation Plan

FY 2015
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Allocation Summary

Dept:18 IT Services - GF

Department	Amanda	Organization Specific Services	ECM	ERP	EEmail	Network & Telecomm & IVR	GIS	AV	File/Print Servers	Enterprise Web Apps
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$2,017,997	\$0	\$0	\$0	\$0
3 County Manager - GF	0	470	1,352	5,106	414	5,213	1,942	0	26	1,010
4 Public Information Office - GF	0	5,185	2,704	4,381	827	10,427	3,884	0	53	2,020
5 County Atty Admin - GF	0	36,037	11,155	25,391	3,411	43,009	16,021	2,095	218	8,332
6 Finance & IT - GF	0	0	338	1,484	103	1,303	485	0	7	252
7 Accounting - GF	0	36,023	6,727	12,197	2,057	25,936	9,661	1,047	131	5,025
8 Budget - GF	0	8,614	2,028	3,873	620	7,820	2,913	1,047	40	1,515
9 Human Resources - GF	0	66,363	4,394	9,554	1,344	16,943	6,311	4,189	86	3,282
10 Purchasing - GF	0	15,592	2,704	4,215	827	10,427	3,884	0	53	2,020
11 Development & Trans - GF	0	0	676	1,485	207	2,607	971	0	13	505
12 Building Safety - GF	323,193	25,279	10,171	18,233	3,117	39,311	14,607	0	199	7,600
13 Board of County Comm - GF	0	5,558	1,690	4,482	517	6,517	2,427	2,095	33	1,262
14 Treasurer - GF	0	46,526	4,056	8,027	1,241	15,640	5,826	0	79	3,030
15 Non-Departmental - GF	0	0	0	5,749	0	0	0	0	0	0
16 Transportation & Engineering - GF	30,114	13,351	12,507	24,557	3,825	48,223	17,963	0	244	9,342
17 Facilities & Const Mgmt - GF	0	24,559	19,268	65,140	5,892	74,289	27,673	18,851	376	14,392
18 IT Services - GF	0	0	21,972	70,481	6,719	84,716	31,556	10,473	429	16,412
19 C&R Administration - GF	0	4,883	2,806	5,982	860	10,844	4,030	0	55	2,096
20 C&R Clerk to the Board - GF	0	28,945	1,052	1,484	322	4,067	1,511	0	21	786
21 C&R Elections - GF	0	38,558	4,559	15,750	1,397	17,622	6,548	0	89	3,407
22 C&R Motor Vehicle - GF	0	3,490	23,322	29,885	7,147	90,145	33,496	0	456	17,427
23 C&R Recording - GF	0	3,645	5,611	7,025	1,720	21,689	8,059	0	110	4,193
24 Assessor - GF	0	73,949	17,851	28,663	5,471	68,998	25,638	0	349	13,339
25 CSU Extension - GF	0	19,952	1,754	5,317	537	6,778	2,519	0	34	1,310
26 Coroner - GF	0	12,389	4,068	11,917	1,247	15,725	5,843	0	80	3,040
27 County Attorney BOE - GF	0	1,131	684	1,300	210	2,643	982	0	13	511
28 District Attorney Admin - GF	0	120,732	60,252	128,656	18,465	232,886	86,536	15,292	1,179	45,022
29 District Atty Dom Violence - GF	0	0	351	627	107	1,356	504	0	7	262
30 Emergency Management - GF	0	3,191	1,052	4,703	64	610	1,511	2,185	4	786
31 Fairgrounds - GF	0	15,505	3,156	5,802	967	12,200	4,533	0	62	2,359
32 Intergovernmental Projects - GF	0	0	0	2,135	0	0	0	0	0	0
33 Justice Services - GF	0	18,505	13,590	53,250	4,165	52,528	19,518	0	266	10,155
34 Planning & Zoning - GF	128,317	58,988	13,993	23,885	4,288	54,087	20,098	6,554	274	10,456
35 Public Trustee	0	1,098	2,104	3,643	645	8,133	3,022	0	41	1,572
36 JCSO Detentions - GF	0	3,625	135,373	272,678	8,298	78,487	194,428	0	530	101,155
37 JCSO Law Enforcement - GF	0	19,631	5,261	10,261	322	3,050	7,556	0	21	3,931
38 JCSO Executive - GF	0	2,314	9,118	13,073	559	5,287	13,096	30,584	36	6,814
39 JCSO Support Services - GF	0	25,155	41,033	128,664	2,515	23,790	58,933	0	161	30,661
40 Surveyor - GF	0	0	0	19	0	0	0	0	0	0
41 Historical Commission - GF	0	5,228	0	71	0	0	0	0	0	0
43 Insurance Fund	11,900	4,554	1,052	9,100	322	4,067	1,511	0	21	786

Jefferson County, Colorado
Full Cost Allocation Plan

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Allocation Summary

Dept:18 IT Services - GF

Department	Amanda	Organization Specific Services	ECM	ERP	EMail	Network & Telecomm & IVR	GIS	AV	File/Print Servers	Enterprise Web Apps
44 Worker's Compensation Fund	\$0	\$0	\$0	\$7,325	\$0	\$0	\$0	\$0	\$0	\$0
45 Open Space Fund	0	23,992	39,104	65,996	11,984	151,145	56,163	15,292	765	29,220
46 Open Space Cities Share Fund	0	0	0	1,797	0	0	0	0	0	0
51 Conservation Trust Fund	0	0	0	162	0	0	0	0	0	0
52 Boettcher Mansion Fund	0	701	1,754	3,192	537	6,778	2,519	0	34	1,310
56 Evergreen/Conifer Traf Imp Fund	0	0	0	66	0	0	0	0	0	0
57 Road & Bridge Fund	25,438	154,622	65,442	102,393	20,056	75,884	93,990	24,030	640	48,900
58 Social Services Fund	0	186,269	180,702	305,122	55,379	(1,043,016)	259,532	45,876	3,536	135,026
59 Workforce Development Fund	0	31,441	12,099	29,830	3,708	(68,148)	17,378	17,477	237	9,041
60 Head Start Fund	0	1,959	18,395	29,520	5,637	(128,666)	26,419	0	360	13,745
61 Capital Expenditures Fund	0	0	0	11,522	0	0	0	0	0	0
63 Fleet Services Fund	0	3,791	8,382	31,414	2,569	32,398	12,038	0	164	6,263
64 Library Fund	0	8,967	59,971	147,844	3,676	23,180	86,133	0	235	8,962
65 Benefit Plan Fund	0	0	1,403	218,882	430	5,422	2,015	0	27	1,048
66 Patrol Fund	0	1,201	86,976	183,670	5,331	50,427	124,918	0	340	64,991
67 Inmate Welfare Fund	0	0	3,507	6,512	215	2,033	5,037	0	14	2,621
68 Forfeiture Fund	0	0	0	170	0	0	0	0	0	0
69 Public Health Fund	48,243	102,870	49,275	84,199	15,101	190,456	70,770	0	964	36,819
70 Airport Fund	22	4,569	6,944	18,005	2,128	26,840	9,973	0	136	5,189
71 Wildland Fire Fund	0	0	0	68	0	0	0	0	0	0
75 SE Sales Tax-Capital Fund	0	0	0	2,441	0	0	0	0	0	0
76 Solid Waste Emergency Fund	0	0	0	2,444	0	0	0	0	0	0
77 Solid Waste Management Fund	0	0	0	492	0	0	0	0	0	0
78 Community Development Fund	0	12,960	1,052	2,518	322	(7,550)	1,511	0	21	786
79 Courts	0	0	0	0	0	0	0	2,185	0	0
80 Non-County	0	0	0	0	0	0	0	0	0	0
Total	\$567,227	\$1,282,367	\$984,792	\$2,283,827	\$217,826	\$2,442,552	\$1,414,392	\$199,271	\$13,267	\$699,989

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Allocation Summary

Dept:18 IT Services - GF

Department	Customer Service	Record Retrieval	Record Management	Record Storage	Time & Labor Management	Aumentum Tax	Security Services	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,017,997
3 County Manager - GF	2,345	0	113	3,416	191	0	495	22,092
4 Public Information Office - GF	4,690	0	226	1,413	308	0	990	37,107
5 County Atty Admin - GF	19,347	5,196	932	45,935	1,525	0	4,082	222,687
6 Finance & IT - GF	586	0	28	4,945	42	0	124	9,699
7 Accounting - GF	11,667	299	562	8,946	823	0	2,462	123,562
8 Budget - GF	3,518	0	170	839	276	0	742	34,014
9 Human Resources - GF	7,621	0	367	3,131	667	0	1,608	125,862
10 Purchasing - GF	4,690	0	226	0	326	0	990	45,953
11 Development & Trans - GF	1,173	358	57	2,473	85	0	247	10,856
12 Building Safety - GF	17,695	248	850	8,479	1,308	0	3,725	474,016
13 Board of County Comm - GF	2,931	478	141	8,610	223	0	619	37,584
14 Treasurer - GF	7,035	119	339	10,628	533	2,072	1,485	106,636
15 Non-Departmental - GF	0	0	0	0	0	0	0	5,749
16 Transportation & Engineering - GF	21,692	4,479	1,045	13,456	1,552	0	4,577	206,929
17 Facilities & Const Mgmt - GF	33,417	179	1,611	12,752	2,459	0	7,051	307,909
18 IT Services - GF	38,107	6,749	1,837	4,072	2,898	0	8,041	304,462
19 C&R Administration - GF	4,881	0	235	456	386	0	1,028	38,542
20 C&R Clerk to the Board - GF	1,830	1,056	88	3,893	132	0	385	45,573
21 C&R Elections - GF	7,932	2,360	381	29,022	636	0	1,670	129,933
22 C&R Motor Vehicle - GF	40,576	0	1,950	11	2,946	0	8,543	259,395
23 C&R Recording - GF	9,763	0	469	14,080	697	0	2,055	79,116
24 Assessor - GF	31,057	62	1,492	4,897	2,306	3,285	6,539	283,896
25 CSU Extension - GF	3,051	0	147	1,049	338	0	642	43,429
26 Coroner - GF	7,078	745	340	4,791	592	0	1,490	69,345
27 County Attorney BOE - GF	1,190	1,242	57	2,578	88	0	251	12,880
28 District Attorney Admin - GF	20,965	56,215	5,037	116,684	8,578	0	22,070	938,568
29 District Atty Dom Violence - GF	122	0	29	0	25	0	128	3,519
30 Emergency Management - GF	366	0	88	753	0	0	385	15,699
31 Fairgrounds - GF	5,491	0	264	885	430	0	1,156	52,812
32 Intergovernmental Projects - GF	0	0	0	0	0	0	0	2,135
33 Justice Services - GF	23,644	435	1,136	17,361	1,731	0	4,978	221,261
34 Planning & Zoning - GF	24,345	32,425	1,170	47,550	1,819	0	5,126	433,375
35 Public Trustee	3,661	7,143	176	3,539	264	0	771	35,813
36 JCSO Detentions - GF	47,104	311	11,317	24,913	16,975	0	49,587	944,779
37 JCSO Law Enforcement - GF	1,830	0	440	0	0	0	1,927	54,229
38 JCSO Executive - GF	3,173	0	762	0	1,680	0	3,340	89,836
39 JCSO Support Services - GF	14,278	0	3,430	7,015	6,102	0	15,030	356,767
40 Surveyor - GF	0	0	0	0	42	0	0	62
41 Historical Commission - GF	0	186	0	1,634	0	0	0	7,119
43 Insurance Fund	1,830	0	88	4,175	157	0	385	39,949

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Allocation Summary

Dept:18 IT Services - GF

Department	Customer Service	Record Retrieval	Record Management	Record Storage	Time & Labor Management	Aumentum Tax	Security Services	Total
44 Worker's Compensation Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,325
45 Open Space Fund	13,607	373	3,269	3,940	6,288	0	14,324	435,461
46 Open Space Cities Share Fund	0	0	0	0	0	0	0	1,797
51 Conservation Trust Fund	0	0	0	0	0	0	0	162
52 Boettcher Mansion Fund	3,051	0	147	0	531	0	642	21,195
56 Evergreen/Conifer Traf Imp Fund	0	0	0	0	0	0	0	66
57 Road & Bridge Fund	56,928	0	5,471	433	7,923	0	23,971	706,123
58 Social Services Fund	314,385	0	15,106	13,665	23,457	0	66,190	561,230
59 Workforce Development Fund	21,051	932	1,011	5,293	1,868	0	4,432	87,650
60 Head Start Fund	6,401	0	1,538	675	2,946	0	6,738	(14,334)
61 Capital Expenditures Fund	0	0	0	0	0	0	0	11,522
63 Fleet Services Fund	14,583	0	701	0	1,058	0	3,070	116,431
64 Library Fund	20,867	0	5,013	2,332	15,494	0	21,967	404,642
65 Benefit Plan Fund	2,441	0	117	0	176	0	514	232,475
66 Patrol Fund	30,264	0	7,271	0	11,595	0	31,859	598,843
67 Inmate Welfare Fund	1,220	0	293	0	0	0	1,285	22,736
68 Forfeiture Fund	0	0	0	0	0	0	0	170
69 Public Health Fund	17,145	1,491	4,119	3,595	6,716	0	18,049	649,814
70 Airport Fund	12,081	0	580	319	924	0	2,544	90,255
71 Wildland Fire Fund	0	0	0	0	0	0	0	68
75 SE Sales Tax-Capital Fund	0	0	0	0	0	0	0	2,441
76 Solid Waste Emergency Fund	0	0	0	0	0	0	0	2,444
77 Solid Waste Management Fund	0	0	0	0	0	0	0	492
78 Community Development Fund	1,830	0	88	1,871	154	0	385	15,948
79 Courts	0	0	0	0	0	0	0	2,185
80 Non-County	0	0	0	4,430	0	0	0	4,430
Total	\$946,533	\$123,083	\$82,324	\$450,936	\$138,274	\$5,357	\$360,695	\$12,212,713

CLERK & RECORDER – CLERK TO THE BOARD

Nature and Extent of Services

Clerk & Recorder (C&R) – Clerk to the Board processes applications and renewals of all liquor licenses as well as other Permits and Licenses for the County. In addition they prepare Land Use Agendas and perform secretarial duties for the County Commissioners, E911 Authority, Liquor Licensing Authority and Cultural Council. They are also custodian of contracts, minutes and resolutions and are responsible for publishing minutes and resolutions on the internet on a weekly basis. The indirect costs for this function will be allocated to the receiving department/division's budget. The C&R – Clerk to the Board includes the following **function**:

- **Clerk to the Board:** Costs associated with the activities of Clerk to the Board are allocated based on the number of agenda items and liquor application by department/division, excluding Public Health to account for liquor license processed by Public Health for outside entities.

Jefferson County, Colorado
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A. Department Costs

Dept:20 C&R Clerk to the Board - GF

Description		Amount	General Admin	Clerk to the Board	Passport Duties
Personnel Costs					
Salaries	S1	166,913	27,190	125,435	14,288
<i>Salary % Split</i>			<i>16.29%</i>	<i>75.15%</i>	<i>8.56%</i>
Benefits	S	34,653	5,645	26,042	2,966
Subtotal - Personnel Costs		201,566	32,835	151,477	17,254
Services & Supplies Cost					
4261 General Supplies	S	4,285	698	3,220	367
4264 Books & Periodicals	S	0	0	0	0
4269 Equipment	S	3,223	525	2,422	276
43300 Prof & Tech Services	S	0	0	0	0
4341 Utilities	S	902	147	678	77
4343 Repairs & Maint	S	0	0	0	0
4344 Rent & Lease	S	0	0	0	0
4351 Misc Serv & Chrgs	S	264	43	198	23
4354 Adv & Pub	S	179	29	135	15
4356 Dues-Mtgs-Train	S	2,238	365	1,682	192
4358 Travel-Freight-Deliv	S	0	0	0	0
4385 Fin & Debt Services	D	0	0	0	0
45 Land & Capital	D	0	0	0	0
46 Intergovernmental	D	0	0	0	0
47 Interdepartmental	D	0	0	0	0
4759 Indirect Costs	D	41,093	0	0	0
4757 IT Charges	D	13,382	0	0	0
4757 IT Tech Repl	S	350	57	263	30
4757 Fleet Charges	S	0	0	0	0
4757 Facility Charges	D	7,836	0	0	0
47 Insurance Tr's	S	277	45	208	24
Subtotal - Services & Supplies		74,029	1,909	8,806	1,003
Department Cost Total		275,595	34,744	160,283	18,257
Adjustments to Cost					
4385 Fin & Debt Services	D	0	0	0	0

**Jefferson County, Colorado
Full Cost Allocation Plan**

FY 2015
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A. Department Costs

Dept:20 C&R Clerk to the Board - GF

Description		Amount	General Admin	Clerk to the Board	Passport Duties
45 Land & Capital	D	0	0	0	0
46 Intergovernmental	D	0	0	0	0
47 Interdepartmental	D	0	0	0	0
4759 Indirect Costs	D	(41,093)	0	0	0
4757 IT Charges	D	(13,382)	0	0	0
4757 Facility Charges	D	(7,836)	0	0	0
Subtotal - Adjustments		(62,311)	0	0	0
Total Costs After Adjustments		213,284	34,744	160,283	18,257
General Admin Distribution			(34,744)	31,191	3,553
Grand Total		<u>\$213,284</u>		<u>\$191,474</u>	<u>\$21,810</u>
				not allocated	

**Jefferson County, Colorado
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Salary%)

Dept:20 C&R Clerk to the Board - GF

Department	First Incoming	Second Incoming	Clerk to the Board	Passport Duties
1 Courts & Admin Building (CAB)	\$11,387	\$0	\$10,223	\$1,164
Subtotal - Building Interest and Deprec	11,387	0	10,223	1,164
3 County Manager	619	113	658	75
Subtotal - County Manager - GF	619	113	658	75
4 Internal Customer Service	276	43	286	33
Subtotal - Public Information Office - G	276	43	286	33
5 Billable Legal Fees	21,474	2,584	21,598	2,460
Subtotal - County Atty Admin - GF	21,474	2,584	21,598	2,460
7 Accounts Payable	720	115	749	85
7 General Accounting	3,203	506	3,329	379
7 Payroll	293	46	304	35
7 Audit	401	0	360	41
Subtotal - Accounting - GF	4,617	666	4,743	540
8 Budget Analysis	168	24	173	20
8 Budget Issues	305	44	313	36
Subtotal - Budget - GF	473	68	486	55
9 General HR	874	160	928	106
9 Compensation Program	69	11	72	8
Subtotal - Human Resources - GF	943	171	1,000	114
10 Purchase Orders	265	34	269	31
10 Purchasing Card Rebate	(31)	0	(28)	(3)
10 Countywide Programs	95	14	98	11
Subtotal - Purchasing - GF	329	49	339	39
13 Board of County Commissioners	550	95	580	66
13 County Commissioner's Other	338	58	356	41
Subtotal - Board of County Comm - GF	889	154	936	107
14 Banking	127	17	130	15

**Jefferson County, Colorado
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B. Incoming Costs - (Default Spread Salary%)

Dept:20 C&R Clerk to the Board - GF

Department	First Incoming	Second Incoming	Clerk to the Board	Passport Duties
14 Investments - General Fund	\$61	\$9	\$63	\$7
Subtotal - Treasurer - GF	188	26	192	22
15 Non-Divisional	153	31	166	19
Subtotal - Non-Departmental - GF	153	31	166	19
17 Fac - Courts & Admin Bldg	20,222	1,389	19,401	2,210
Subtotal - Facilities & Const Mgmt - GF	20,222	1,389	19,401	2,210
18 Organization Specific Services	27,742	1,203	25,985	2,960
18 ECM	1,014	38	945	108
18 ERP	1,429	55	1,332	152
18 EMail	310	12	289	33
18 Network & Telecomm & IVR	3,910	157	3,651	416
18 GIS	1,456	55	1,357	155
18 File/Print Servers	20	1	18	2
18 Enterprise Web Apps	757	29	706	80
18 Customer Service	1,759	72	1,643	187
18 Record Retrieval	1,015	41	948	108
18 Record Management	85	3	79	9
18 Record Storage	3,768	126	3,495	398
18 Time & Labor Management	127	5	118	13
18 Security Services	371	14	346	39
Subtotal - IT Services - GF	43,764	1,810	40,913	4,660
Total Incoming	105,334	7,103	100,939	11,498
C. Total Allocated		\$325,721	\$292,413	\$33,307
			89.77%	10.23%

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Clerk to the Board Allocations

Dept:20 C&R Clerk to the Board - GF

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 County Manager - GF	8	0.41%	\$1,167	\$0	\$1,167	\$0	\$1,167
4 Public Information Office - GF	1	0.05%	146	0	146	0	146
5 County Atty Admin - GF	138	7.04%	20,139	0	20,139	0	20,139
6 Finance & IT - GF	8	0.41%	1,167	0	1,167	0	1,167
7 Accounting - GF	105	5.36%	15,323	0	15,323	0	15,323
8 Budget - GF	10	0.51%	1,459	0	1,459	0	1,459
9 Human Resources - GF	12	0.61%	1,751	0	1,751	0	1,751
10 Purchasing - GF	14	0.71%	2,043	0	2,043	0	2,043
12 Building Safety - GF	22	1.12%	3,211	0	3,211	119	3,330
13 Board of County Comm - GF	93	4.74%	13,572	0	13,572	0	13,572
14 Treasurer - GF	11	0.56%	1,605	0	1,605	0	1,605
16 Transportation & Engineering - GF	157	8.01%	22,912	0	22,912	0	22,912
17 Facilities & Const Mgmt - GF	169	8.62%	24,663	0	24,663	0	24,663
18 IT Services - GF	60	3.06%	8,756	0	8,756	0	8,756
21 C&R Elections - GF	25	1.28%	3,648	0	3,648	136	3,784
22 C&R Motor Vehicle - GF	1	0.05%	146	0	146	5	151
24 Assessor - GF	2	0.10%	292	0	292	11	303
26 Coroner - GF	6	0.31%	876	0	876	33	908
27 County Attorney BOE - GF	41	2.09%	5,983	0	5,983	223	6,206
28 District Attorney Admin - GF	8	0.41%	1,167	0	1,167	43	1,211
30 Emergency Management - GF	1	0.05%	146	0	146	5	151
31 Fairgrounds - GF	33	1.68%	4,816	0	4,816	179	4,995
34 Planning & Zoning - GF	197	10.05%	28,750	0	28,750	1,070	29,820
38 JCSO Executive - GF	256	13.06%	37,360	0	37,360	1,390	38,750
43 Insurance Fund	5	0.26%	730	0	730	27	757
45 Open Space Fund	65	3.32%	9,486	0	9,486	353	9,839
52 Boettcher Mansion Fund	4	0.20%	584	0	584	22	605
57 Road & Bridge Fund	47	2.40%	6,859	0	6,859	255	7,114
58 Social Services Fund	277	14.13%	40,425	0	40,425	1,504	41,929
63 Fleet Services Fund	10	0.51%	1,459	0	1,459	54	1,514
70 Airport Fund	173	8.83%	25,247	0	25,247	940	26,187
78 Community Development Fund	1	0.05%	146	0	146	5	151
Subtotal	1,960	100.00%	286,037	0	286,037	6,376	292,413
Direct Bills					0		0
Total					\$286,037		\$292,413

Basis Units: Agenda & Liquor application Counts by Dept/Div (excl. Health)
Source:

**Jefferson County, Colorado
Full Cost Allocation Plan**

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Allocation Summary

Dept:20 C&R Clerk to the Board - GF

Department	Clerk to the Board	Passport Duties	Total
3 County Manager - GF	\$1,167	\$0	\$1,167
4 Public Information Office - GF	146	0	146
5 County Atty Admin - GF	20,139	0	20,139
6 Finance & IT - GF	1,167	0	1,167
7 Accounting - GF	15,323	0	15,323
8 Budget - GF	1,459	0	1,459
9 Human Resources - GF	1,751	0	1,751
10 Purchasing - GF	2,043	0	2,043
12 Building Safety - GF	3,330	0	3,330
13 Board of County Comm - GF	13,572	0	13,572
14 Treasurer - GF	1,605	0	1,605
16 Transportation & Engineering - GF	22,912	0	22,912
17 Facilities & Const Mgmt - GF	24,663	0	24,663
18 IT Services - GF	8,756	0	8,756
21 C&R Elections - GF	3,784	0	3,784
22 C&R Motor Vehicle - GF	151	0	151
24 Assessor - GF	303	0	303
26 Coroner - GF	908	0	908
27 County Attorney BOE - GF	6,206	0	6,206
28 District Attorney Admin - GF	1,211	0	1,211
30 Emergency Management - GF	151	0	151
31 Fairgrounds - GF	4,995	0	4,995
34 Planning & Zoning - GF	29,820	0	29,820
38 JCSO Executive - GF	38,750	0	38,750
43 Insurance Fund	757	0	757
45 Open Space Fund	9,839	0	9,839
52 Boettcher Mansion Fund	605	0	605
57 Road & Bridge Fund	7,114	0	7,114
58 Social Services Fund	41,929	0	41,929
63 Fleet Services Fund	1,514	0	1,514
70 Airport Fund	26,187	0	26,187
78 Community Development Fund	151	0	151
Total	\$292,413	\$0	\$292,413