

Central Service Cost Allocation Plan For 2018

Clark County Washington



Representing costs for the year ending December 31, 2016

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**Second Year of 2017-2018 Biennial Budget
Central Service Allocation Plan for Clark County
Based on the Year 2016**

Introduction

This Central Service Cost Allocation Plan is prepared in accordance with applicable Federal guidelines. These cost allocations are allowable in accordance with the requirements of 2 CFR 200, "Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards".

Purpose

The purpose of this document is to identify indirect central service costs, determine a reasonable basis for allocating these costs to the operating activities, and then calculate the costs to be allocated to each operating activity. These allocated costs, together with specific department/division indirect and direct costs, are used to develop the Indirect Rate Proposal for 2015. The document follows the cost principles contained in A-87 in order that federally assisted programs have their fair share of costs recognized under these principles, except where restricted or prohibited by law.

Definitions

The following terms are used:

1. Central service: Cost centers or departments that provide services, usually administrative in nature, to other departments.
2. Operating departments: Cost centers or departments that provide services according to their respective purposes, primarily to the general public.
3. Allocation basis: A measurement related to service provided by central service departments to operating departments.

Source of Data

All cost data comes from information maintained in the county's general ledger and work order ledger for the year ended December 31, 2014. The statistics allocation data comes from other non-accounting information maintained in the central service departments for the year ended December 31, 2014.

Methodology

This document represents a central service cost allocation plan as defined in OASC-10, with modifications to meet local conditions.

The development of this central service cost allocation plan uses the following steps:

1. Determine the total administrative cost for the County organizational structure.
2. Reduce the total costs of the Central Service departments/divisions by the revenues collected for internal service programs.
3. Provide administrative descriptions for the central service departments.
4. Calculate allocable costs for each central service activity after adjusting for costs unallowable under Federal guidelines.
5. Determine the basis for allocation for each central service cost center.
6. Determine those central service cost centers that provide significant support to other central service cost centers. Allocate the costs related to these central service activities to all of the activities, including other central service activities.
7. Allocate allocable costs from each central service cost center to all applicable operating departments and agencies.
8. Calculate an indirect amount, as well as a rate defined as the allocated indirect costs divided by the total of salaries, supplies, services and interfund services exclusive of capital expenditures and "pass-through" monies.

CERTIFICATE OF COST ALLOCATION PLAN

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this proposal, representing costs for the year ending December 31, 2016, to establish cost allocations or billings for the second year of the biennial budget period of 2017-2018. These are allowable in accordance with the requirements of 2 CFR 200, "Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards". Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit: Clark County, Washington

Signature:



Name of Official:

Mark Gassaway

Title:

Finance Director

Date of Execution:

8 October, 2017

Central Service Cost Allocation Plan

Summary of Costs and Rate By Department/Org Unit

**2018 Central Service Cost Allocation Plan (2016 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	2018 Total IC	2016 Total Expenses	2018 IC %
ASSESSMENT	695,340	4,052,842	17.16%
AUDITOR-Auto License & Recording	229,664	1,272,234	18.05%
TREASURER-DIR	174,022	1,676,793	10.38%
BOE	32,298	154,441	20.91%
COMMUNITY SUPPORT	1,331	0	0.00%
COUNTY CLERK	666,361	3,400,972	19.59%
DISTRICT COURT	793,080	4,673,442	16.97%
SUPERIOR COURT	1,222,738	3,996,409	30.60%
JUVENILE	1,345,428	8,952,856	15.03%
SHERIFF LAW ENFORCEMENT	1,718,547	20,682,719	8.31%
SHERIFF CIVIL/SUPPORT	1,160,628	7,456,992	15.56%
SHERIFF EXEC/ADMIN	485,168	3,905,789	12.42%
JAIL	2,350,818	20,984,297	11.20%
PROS ATTN- DIR	978,531	7,768,541	12.60%
PA-CHILD SUPPORT	185,811	2,104,332	8.83%
MEDICAL EXAMINER	171,763	1,233,737	13.92%
COMMISSIONERS	304,696	1,589,833	19.17%
COUNTYWIDE SERVICES	17,214	598,092	2.88%
LAND CONSERVATION	0	0	0.00%
Risk Management	75,164	127,159	59.11%
ESA Endangered Species Act	0	0	0.00%
CVTV	661	0	0.00%
COOP EXTENSION SERVICES	119,104	0	0.00%
INDIGENT DEFENSE	350,957	5,507,730	6.37%
LEWIS & CLARK RAILROAD	5,853	158,483	3.69%
CORRECTIONS	780,556	6,052,461	12.90%
ENVIRONMENTAL SERVICES	504,531	3,065,080	16.46%
PARKS	1,015,677	4,565,953	22.24%
AUDITOR'S O&M	11,517	335,700	3.43%
Event Center	158,525	5,042,425	3.14%
EMS FUND	14,006	0	0.00%
RADIO COMMUNICATIONS	0	0	0.00%
TRI-MOUNTAIN GOLF	134,351	1,511,498	8.89%
SPECIAL LAW ENFORCEMENT	0	0	0.00%
MENTAL HEALTH SALES TAX (1033)	44,352	1,730,548	2.56%
COMMUNITY DEV ADMIN	237,009	1,051,919	22.53%
DEVELOPMENT REVIEW	0	0	0.00%
ENGINEERING	40,897	1,804,211	2.27%

**2018 Central Service Cost Allocation Plan (2016 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	2018 Total IC	2016 Total Expenses	2018 IC %
INSPECTION	34	0	0.00%
DEVELOPMENT SERVICES	95,938	855,982	11.21%
COMMUNITY PLANNING	171,457	1,496,831	11.45%
CUSTOMER SERVICE	203,208	2,138,048	9.50%
ANIMAL CONTROL	125,511	1,208,043	10.39%
Building	322,315	3,964,241	8.13%
CODE ENFORCEMENT	54,396	467,205	11.64%
FIRE MARSHAL	120,916	1,068,658	11.31%
PW - TRANSPORTATION	1,255,129	21,867,857	5.74%
PW - ADMIN	185,529	2,279,132	8.14%
PW - ROAD OPERATIONS	872,601	14,271,092	6.11%
CAMP BONNEVILLE	13,195	0	0.00%
SPECIAL INVESTIGATION	2,069	0	0.00%
NARCOTICS TASK FORCE	47,465	329,265	14.42%
CHILD JUSTICE CENTER	113,748	845,169	13.46%
VETERANS ASSISTANCE	12,293	618,984	1.99%
VICTIM WITNESS	36,903	490,638	7.52%
CJA 0.1% SALES TAX	0	0	0.00%
MPD-OPERATIONS FUND	211,984	5,543,260	3.82%
DEPT. of COMMUNITY SERVICES	641,398	6,832,875	9.39%
SOLID WASTE	182,573	1,599,755	11.41%
CLEAN WATER FUND / BBC	284,063	3,908,893	7.27%
WASTEWATER OPERATIONS	181,484	3,337,231	5.44%
ELECTIONS	173,888	2,257,766	7.70%
ER&R (Depts 555, 566, 577)	296,128	4,893,987	6.05%
TER&R	104,827	2,794,361	3.75%
CENTRAL STORES	0	0	0.00%
FACILITIES MANAGEMENT-DIRECT	458,708	9,202,974	4.98%
MOSQUITO CONTROL DISTRICT	16,607	304,868	5.45%
REGIONAL TRANSPORTATION COUNCIL	25,008	1,694,159	1.48%
SWCAA	53,170	0	0.00%
HEALTH DEPARTMENT	1,022,710	10,200,651	10.03%
EMERGENCY MANAGEMENT	8,466	0	0.00%
LAW LIBRARY	62,118	182,105	34.11%
CRESA	161,941	11,668,021	1.39%
Agencies (other Fire Dist. Etc.)	797,868	0	0.00%
TOTAL	\$24,400,734	\$243,100,678	10.04%

Central Service Cost Allocation Plan

Summary of Cost Allocation By Department/Org Unit

**2018 Central Service Cost Allocation Plan (2016 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	COURT HOUSE	FRANKLIN CENTER	CORRECTIONS CENTER	JUVENILE CENTER	PUBLIC SERVICE CENTER	1408 FRANKLIN	PEPSI BUILDING	BOND INTEREST	EQUIPMENT DEPRECIATION	FACILITIES					
										GIS	MANAGEMENT - IND	OFFICE OF BUDGET	INFO SERV- Ops/Sys/Prog	INFO SERV- Network	INFO SERV- FMS
ASSESSMENT	0	0	0	0	68,938	0	0	0	0	65,175	123,891	10,215	92,857	176,675	2,906
AUDITOR-Auto License & Recording	0	0	0	0	2,852	2,107	0	0	18,043	65,175	43,820	3,207	18,267	27,685	1,009
TREASURER-DIR	0	0	0	0	437	0	0	0	0	39,958	786	4,226	16,745	61,319	593
BOE	0	0	0	0	0	0	0	0	0	776	0	389	9,134	13,843	133
COMMUNITY SUPPORT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19
COUNTY CLERK	9,591	0	0	0	0	0	0	0	2,417	34,915	74,395	8,572	118,736	179,956	3,696
DISTRICT COURT	24,569	0	0	0	0	0	0	0	11,198	37,243	190,572	11,779	108,080	166,625	4,825
SUPERIOR COURT	38,929	0	0	0	0	0	0	0	0	25,604	765,829	10,073	85,246	132,018	3,273
JUVENILE	0	0	0	213,815	0	0	0	0	948	0	431,632	22,566	117,214	200,203	7,433
SHERIFF LAW ENFORCEMENT	0	0	7,779	0	0	0	0	0	265,891	114,832	29,519	52,116	115,661	175,295	20,332
SHERIFF CIVIL/SUPPORT	0	0	46,675	0	0	0	22,584	0	0	0	177,116	18,795	203,404	308,278	8,585
SHERIFF EXEC/ADMIN	0	0	23,337	0	0	0	0	0	0	0	88,558	9,845	79,766	120,893	3,347
JAIL	0	0	245,098	0	0	0	0	610	21,754	0	1,340,300	52,885	0	0	11,561
PROS ATTNV-DIR	12,250	7,524	0	0	0	0	0	0	0	66,339	239,234	19,581	101,991	154,577	5,432
PA-CHILD SUPPORT	0	0	0	0	0	0	0	0	0	0	0	5,304	30,445	46,142	1,524
MEDICAL EXAMINER	0	0	0	0	0	0	0	0	18,354	6,789	86,114	3,087	6,089	9,228	776
COMMISSIONERS	0	0	0	0	58,177	0	0	0	0	10,863	104,552	4,007	22,834	34,607	1,170
COUNTYWIDE SERVICES	0	0	0	0	0	0	0	0	0	0	0	1,507	0	0	140
LAND CONSERVATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Risk Management	0	0	0	0	3,363	0	0	0	0	0	6,043	321	12,178	18,457	886
ESA Endangered Species Act	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CVTV	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7
COOP EXTENSION SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	47,190	71,521	0
INDIGENT DEFENSE	0	0	0	0	0	0	0	0	0	0	0	13,882	0	0	7,652
LEWIS & CLARK RAILROAD	0	0	0	0	0	0	0	0	0	0	0	378	0	0	79
CORRECTIONS	0	0	14,940	0	0	0	0	0	0	0	139,800	15,255	126,347	219,684	5,305
ENVIRONMENTAL SERVICES	0	0	0	0	64,358	0	0	0	0	57,804	115,660	7,726	41,101	62,292	3,694
PARKS	0	0	0	0	0	0	0	0	0	6,207	803,271	11,496	30,445	46,142	1,901
AUDITOR'S O&M	0	0	0	0	0	0	0	0	0	0	0	846	0	0	123
Event Center	0	0	0	0	0	0	0	0	51,256	0	0	10,127	0	0	2,400
EMS FUND	0	0	0	0	0	0	0	0	0	13,966	0	0	0	0	2

**2018 Central Service Cost Allocation Plan (2016 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	FINANCIAL SERVICES & INT											2018 Total IC	2016 Total	
	HUMAN RESOURCES	AUDIT	PAYROLL	TREASURY - IND	RECORDS	PURCHASING	PRINTING/ MAIL	TELEPHONE	PROS ATTNY- IND	PIO	Expenses		2018 IC %	
ASSESSMENT	54,524	9,097	9,227	0	7,129	7,659	22,847	728	29,767	13,705	695,340	4,052,842	17.16%	
AUDITOR-Auto License & Recording	22,069	0	3,735	0	492	0	7,172	386	9,344	4,302	229,664	1,272,234	18.05%	
TREASURER-DIR	12,982	0	2,197	0	7,167	0	9,452	173	12,315	5,670	174,022	1,676,793	10.38%	
BOE	1,298	1,619	220	0	1,380	950	871	30	1,134	522	32,298	154,441	20.91%	
COMMUNITY SUPPORT	0	424	0	80	0	808	0	0	0	0	1,331	0	0.00%	
COUNTY CLERK	57,120	23,823	9,666	1,036	72,842	13,157	19,172	787	24,979	11,501	666,361	3,400,972	19.59%	
DISTRICT COURT	58,418	47,325	9,886	3,506	35,856	5,961	26,345	765	34,324	15,803	793,080	4,673,442	16.97%	
SUPERIOR COURT	38,296	33,426	6,481	159	3,507	13,840	22,529	661	29,352	13,514	1,222,738	3,996,409	30.60%	
JUVENILE	113,591	49,217	19,223	1,195	402	20,591	50,469	899	65,756	30,275	1,345,428	8,952,856	15.03%	
SHERIFF LAW ENFORCEMENT	192,131	253,612	32,514	77,683	24,204	17,695	116,560	936	151,865	69,921	1,718,547	20,682,719	8.31%	
SHERIFF CIVIL/SUPPORT	101,258	86,890	17,135	0	0	47,239	42,037	646	54,769	25,217	1,160,628	7,456,992	15.56%	
SHERIFF EXEC/ADMIN	34,402	38,963	5,822	1,753	0	12,564	22,018	2,005	28,687	13,208	485,168	3,905,789	12.42%	
JAIL	211,603	41,483	35,809	0	15,446	29,778	118,281	1,151	154,106	70,953	2,350,818	20,984,297	11.20%	
PROS ATTNY-DIR	92,820	26,112	15,708	24,938	64,065	20,127	43,793	713	57,057	26,270	978,531	7,768,541	12.60%	
PA-CHILD SUPPORT	25,964	7,408	4,394	239	17,995	11,762	11,863	200	15,456	7,116	185,811	2,104,332	8.83%	
MEDICAL EXAMINER	11,359	5,629	1,922	159	0	2,102	6,905	111	8,996	4,142	171,763	1,233,737	13.92%	
COMMISSIONERS	18,175	7,439	3,076	239	767	12,569	8,962	208	11,677	5,376	304,696	1,589,833	19.17%	
COUNTYWIDE SERVICES	0	3,084	0	239	0	1,817	3,372	639	4,393	2,023	17,214	598,092	2.88%	
LAND CONSERVATION	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
Risk Management	6,491	12,936	1,098	473	767	9,996	717	74	934	430	75,164	127,159	59.11%	
ESA Endangered Species Act	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
CVTV	0	154	0	398	0	101	0	0	0	0	661	0	0.00%	
COOP EXTENSION SERVICES	0	0	0	0	0	0	0	394	0	0	119,104	0	0.00%	
INDIGENT DEFENSE	0	168,023	0	0	0	71,273	31,048	0	40,452	18,625	350,957	5,507,730	6.37%	
LEWIS & CLARK RAILROAD	0	1,736	0	0	96	1,110	845	0	1,102	507	5,853	158,483	3.69%	
CORRECTIONS	91,846	24,303	15,543	80	19,145	8,609	34,119	661	44,453	20,467	780,556	6,052,461	12.90%	
ENVIRONMENTAL SERVICES	48,357	32,580	8,183	398	383	11,839	17,279	0	22,512	10,365	504,531	3,065,080	16.46%	
PARKS	41,542	39	0	0	0	0	25,712	0	33,499	15,424	1,015,677	4,565,953	22.24%	
AUDITOR'S O&M	0	2,709	0	34	0	2,808	1,395	0	2,466	1,135	11,517	335,700	3.43%	
Event Center	0	52,699	0	25,965	1,495	14,226	0	356	0	0	158,525	5,042,425	3.14%	
EMS FUND	0	38	0	0	0	0	0	0	0	0	14,006	0	0.00%	

**2018 Central Service Cost Allocation Plan (2016 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	FINANCIAL SERVICES & INT										2018 Total IC	2016 Total Expenses	2018 IC %	
	HUMAN RESOURCES	AUDIT	PAYROLL	TREASURY - IND	RECORDS	PURCHASING	PRINTING/ MAIL	TELEPHONE	PROS ATTNY- IND	PIO				
RADIO COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
TRI-MOUNTAIN GOLF	0	954	0	29,206	0	2,522	6,282	0	11,101	5,111	134,351	1,511,498	8.89%	
SPECIAL LAW ENFORCEMENT	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
MENTAL HEALTH SALES TAX (1033)	16,876	0	2,856	0	0	0	924	0	12,710	5,852	44,352	1,730,548	2.56%	
COMMUNITY DEV ADMIN	15,578	8,052	2,636	38,728	10,157	4,405	562	238	7,726	3,557	237,009	1,051,919	22.53%	
DEVELOPMENT REVIEW	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
ENGINEERING	0	14,234	0	0	0	1,152	963	0	13,251	6,101	40,897	1,804,211	2.27%	
INSPECTION	0	0	0	34	0	0	0	0	0	0	34	0	0.00%	
DEVELOPMENT SERVICES	10,061	5,648	1,703	0	0	4,161	457	45	6,287	2,895	95,938	855,982	11.21%	
COMMUNITY PLANNING	14,280	9,654	2,417	68	0	6,322	799	104	10,994	5,062	171,457	1,496,831	11.45%	
CUSTOMER SERVICE	25,964	7,098	4,394	34	0	3,901	1,142	245	15,703	7,230	203,208	2,138,048	9.50%	
ANIMAL CONTROL	9,087	10,914	1,538	7,597	2,223	14,468	645	67	8,873	4,085	125,511	1,208,043	10.39%	
Building	49,331	18,355	8,348	135	0	17,982	2,117	423	29,116	13,406	322,315	3,964,241	8.13%	
CODE ENFORCEMENT	5,193	1,946	879	0	0	950	249	74	3,431	1,580	54,396	467,205	11.64%	
FIRE MARSHAL	9,087	37,511	1,538	34	0	4,851	571	141	7,849	3,614	120,916	1,068,658	11.31%	
PW - TRANSPORTATION	128,520	127,812	21,749	2,912	3,066	91,389	11,676	713	160,612	0	1,255,129	21,867,857	5.74%	
PW - ADMIN	22,718	10,922	3,845	8,737	12,112	9,213	1,217	490	16,739	0	185,529	2,279,132	8.14%	
PW - ROAD OPERATIONS	90,223	78,167	15,268	0	0	31,577	7,598	394	104,509	0	872,601	14,271,092	6.11%	
CAMP BONNEVILLE	0	5,800	0	68	0	7,063	0	0	0	0	13,195	0	0.00%	
SPECIAL INVESTIGATION	0	1,946	0	34	0	0	0	0	0	0	2,069	0	0.00%	
NARCOTICS TASK FORCE	0	11,791	0	1,148	0	1,312	1,368	141	2,418	1,113	47,465	329,265	14.42%	
CHILD JUSTICE CENTER	7,529	8,853	1,274	1,722	0	5,212	3,513	319	6,207	2,858	113,748	845,169	13.46%	
VETERANS ASSISTANCE	0	1,068	0	0	0	404	2,573	0	4,546	2,093	12,293	618,984	1.99%	
VICTIM WITNESS	10,061	305	1,703	1,384	1,955	950	2,039	45	3,604	1,659	36,903	490,638	7.52%	
CJA 0.1% SALES TAX	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
MPD-OPERATIONS FUND	0	61,972	0	3,241	230	23,322	23,039	0	40,713	18,745	211,984	5,543,260	3.82%	
DEPT. of COMMUNITY SERVICES	82,434	146,076	13,950	7,428	14,162	49,587	3,647	1,619	50,168	23,098	641,398	6,832,875	9.39%	
SOLID WASTE	16,876	33,161	2,856	3,950	0	12,300	854	0	11,750	5,410	182,573	1,599,755	11.41%	
CLEAN WATER FUND / BBC	24,016	16,600	4,064	101	0	15,839	2,087	0	28,710	13,218	284,063	3,908,893	7.27%	
WASTEWATER OPERATIONS	19,148	31,215	3,240	0	0	10,434	1,782	319	24,511	11,285	181,484	3,337,231	5.44%	
ELECTIONS	10,385	22,133	1,757	101	17,113	7,693	1,206	431	16,583	7,635	173,888	2,257,766	7.70%	
ER&R (Depts 555, 566, 577)	25,314	82,578	4,284	473	1,207	22,062	2,613	149	35,945	16,550	296,128	4,893,987	6.05%	
TER&R	22,069	18,431	3,735	0	0	20,236	1,492	0	20,524	9,449	104,827	2,794,361	3.75%	
CENTRAL STORES	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
FACILITIES MANAGEMENT-DIRECT	50,629	141,154	8,568	844	0	20,784	38,250	0	67,593	31,121	458,708	9,202,974	4.98%	
MOSQUITO CONTROL DISTRICT	5,193	9,082	879	34	0	0	0	0	0	0	16,607	304,868	5.45%	
REGIONAL TRANSPORTATION COUNCIL	12,982	7,403	2,197	1,384	0	0	0	111	0	0	25,008	1,694,159	1.48%	
SWCA	23,367	19,309	3,954	4,592	0	0	0	0	0	0	53,170	0	0.00%	
HEALTH DEPARTMENT	115,798	103,184	19,596	61,688	21,694	38,831	0	1,745	74,920	34,494	1,022,710	10,200,651	10.03%	
EMERGENCY MANAGEMENT	0	0	0	0	0	0	0	0	0	0	8,466	0	0.00%	
LAW LIBRARY	2,596	6,716	439	6,652	0	0	757	15	1,338	616	62,118	182,105	34.11%	
CRESA	31,156	54,225	21,090	878	1,648	13,822	6,230	460	28,537	0	161,941	11,668,021	1.39%	
Agencies (other Fire Dist. Etc.)	0	83,246	41,521	666,512	134	2,522	0	141	0	0	797,868	0	0.00%	
TOTAL	0	0	0	0	0	0	0	0	0	0	\$24,400,734	\$243,100,678	10.04%	

Central Service Cost Allocation Plan

Allocated Cost Detail

Central Service Cost Allocation Plan

COUNTY COURTHOUSE BUILDING DEPRECIATION

The Building Depreciation Costs represent depreciation on the County Courthouse that was first occupied in 1946. As of 1946, the estimated useful life of the building was forty years.

The renovation completed during 1986 is depreciated on a component basis, assuming a twenty year useful life. With the completion of the Public Service Center in 2003, the Courthouse was extensively remodeled and now houses exclusively the District Court, Superior Court, and County Clerk's office.

Basis of Allocation

The basis of allocation for the depreciation is the square footage occupied by each department/division within the County Courthouse.

**2017 Clark County Indirect Cost Allocation (2015 Actuals)
Central Services Allocated Cost Detail**

	Courthouse
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	87,849
Subtotal	87,849
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
GIS	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$87,849

Clark County Central Service Cost Allocation Plan

DESCRIPTION	COURTHOUSE		
	Square Footage	Percent	Allocation
COURTHOUSE			(92,900)
FRANKLIN CENTER	0	0%	0
CORRECTIONS CENTER (Jail/JWC)	0	0%	0
JUVENILE CENTER	0	0%	0
PUBLIC SERVICE CENTER	0	0%	0
1408 FRANKLIN	0	0%	0
PEPSI BUILDING	0	0%	0
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
GIS	0	0%	0
FACILITIES MANAGEMENT	0	0%	0
Budget Office	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
INFO SERVICES FMS	0	0%	0
HUMAN RESOURCES	0	0%	0
FINANCIAL SERVICES & INT AUDIT	0	0%	0
PAYROLL	0	0%	0
TREASURY-IND	0	0%	0
RECORDS	0	0%	0
PURCHASING	0	0%	0
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTNY-IND	1,608	3%	2,751
PUBLIC INFORMATION & OUTREACH	0	0%	0
ASSESSMENT	0	0%	0
AUDITOR-Auto License & Recording	0	0%	0
TREASURER-DIR	0	0%	0
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	5,607	10%	9,591
DISTRICT COURT	14,363	26%	24,569
SUPERIOR COURT	22,758	42%	38,929
JUVENILE	0	0%	0
SHERIFF LAW ENFORCEMENT	0	0%	0
SHERIFF CIVIL/SUPPORT	0	0%	0
SHERIFF EXEC/ADMIN	0	0%	0
JAIL	0	0%	0
PROS ATTNY-DIR	7,162	13%	12,250
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
Risk Management	0	0%	0
ESA Endangered Species Act	0	0%	0
CVTV	0	0%	0
COOP EXTENSION SERVICES	0	0%	0
INDIGENT DEFENSE	0	0%	0
LEWIS & CLARK RAILROAD	0	0%	0
CORRECTIONS	0	0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	COURTHOUSE		
	Square Footage	Percent	Allocation
ENVIRONMENTAL SERVICES	0	0%	0
PARKS	0	0%	0
AUDITOR'S O&M	0	0%	0
Event Center	0	0%	0
EMS FUND	0	0%	0
RADIO COMMUNICATIONS	0	0%	0
TRI-MOUNTAIN GOLF	0	0%	0
SPECIAL LAW ENFORCEMENT	0	0%	0
MENTAL HEALTH SALES TAX	0	0%	0
COMMUNITY DEV ADMIN	0	0%	0
WATER RESOURCES	0	0%	0
DEVELOPMENT REVIEW	0	0%	0
ENGINEERING	0	0%	0
INSPECTION	0	0%	0
DEVELOPMENT SERVICES	0	0%	0
COMMUNITY PLANNING	0	0%	0
CUSTOMER SERVICE	0	0%	0
ANIMAL CONTROL	0	0%	0
Building	0	0%	0
CODE ENFORCEMENT	0	0%	0
FIRE MARSHAL	0	0%	0
PW - TRANSPORTATION	0	0%	0
PW - ADMIN	0	0%	0
PW - ROAD OPERATIONS	0	0%	0
CAMP BONNEVILLE	0	0%	0
SPECIAL INVESTIGATION	0	0%	0
NARCOTICS TASK FORCE	0	0%	0
CHILD JUSTICE CENTER	0	0%	0
VETERANS ASSISTANCE	0	0%	0
VICTIM WITNESS	0	0%	0
CJA 0.1% SALES TAX	0	0%	0
MPD-OPERATIONS FUND	0	0%	0
DEPT. of COMMUNITY SERVICES	0	0%	0
STADIUM CONVENTION	0	0%	0
SOLID WASTE	0	0%	0
CLEAN WATER FUND / BBC	0	0%	0
WASTEWATER OPERATIONS	0	0%	0
ELECTIONS	0	0%	0
ER&R (Depts 555, 566, 577)	0	0%	0
TER&R	0	0%	0
CENTRAL STORES	0	0%	0
FACILITIES MANAGEMENT-DIRECT	0	0%	0
MOSQUITO CONTROL DISTRICT	0	0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0%	0
SWCAA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	0	0%	0
LAW LIBRARY	2,811	5%	4,808
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	54,309	100%	0

Central Service Cost Allocation Plan

FRANKLIN BUILDING DEPRECIATION

The Franklin Building depreciation is based on the total cost of the building when purchased and subsequent remodeling. The assumed useful life of the building is twenty years. With the completion of the Public Service Center, the Franklin Building now exclusively houses the Prosecuting Attorney's Office.

Basis of Allocation

The basis of allocation for the depreciation is the square footage occupied by the Prosecuting Attorney's Office.

**2017 Clark County Indirect Cost Allocation (2015 Actuals)
Central Services Allocated Cost Detail**

	Franklin Center
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	9,214
Subtotal	9,214
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
GIS	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$9,214

Clark County Central Service Cost Allocation Plan

DESCRIPTION	FRANKLIN CENTER		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			(9,214)
CORRECTIONS CENTER (Jail/JWC)	0	0%	0
JUVENILE CENTER	0	0%	0
PUBLIC SERVICE CENTER	0	0%	0
1408 FRANKLIN	0	0%	0
PEPSI BUILDING	0	0%	0
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
GIS	0	0%	0
FACILITIES MANAGEMENT	0	0%	0
Budget Office	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
INFO SERVICES FMS	0	0%	0
HUMAN RESOURCES	0	0%	0
FINANCIAL SERVICES & INT AUDIT	0	0%	0
PAYROLL	0	0%	0
TREASURY-IND	0	0%	0
RECORDS	0	0%	0
PURCHASING	0	0%	0
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTNY-IND	552	18%	1,690
PUBLIC INFORMATION & OUTREACH	0	0%	0
ASSESSMENT	0	0%	0
AUDITOR-Auto License & Recording	0	0%	0
TREASURER-DIR	0	0%	0
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	0	0%	0
DISTRICT COURT	0	0%	0
SUPERIOR COURT	0	0%	0
JUVENILE	0	0%	0
SHERIFF LAW ENFORCEMENT	0	0%	0
SHERIFF CIVIL/SUPPORT	0	0%	0
SHERIFF EXEC/ADMIN	0	0%	0
JAIL	0	0%	0
PROS ATTNY-DIR	2,456	82%	7,524
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
Risk Management	0	0%	0
ESA Endangered Species Act	0	0%	0
CVTV	0	0%	0
COOP EXTENSION SERVICES	0	0%	0
INDIGENT DEFENSE	0	0%	0
LEWIS & CLARK RAILROAD	0	0%	0
CORRECTIONS	0	0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	FRANKLIN CENTER		
	Square Footage	Percent	Allocation
ENVIRONMENTAL SERVICES	0	0%	0
PARKS	0	0%	0
AUDITOR'S O&M	0	0%	0
Event Center	0	0%	0
EMS FUND	0	0%	0
RADIO COMMUNICATIONS	0	0%	0
TRI-MOUNTAIN GOLF	0	0%	0
SPECIAL LAW ENFORCEMENT	0	0%	0
MENTAL HEALTH SALES TAX	0	0%	0
COMMUNITY DEV ADMIN	0	0%	0
WATER RESOURCES	0	0%	0
DEVELOPMENT REVIEW	0	0%	0
ENGINEERING	0	0%	0
INSPECTION	0	0%	0
DEVELOPMENT SERVICES	0	0%	0
COMMUNITY PLANNING	0	0%	0
CUSTOMER SERVICE	0	0%	0
ANIMAL CONTROL	0	0%	0
Building	0	0%	0
CODE ENFORCEMENT	0	0%	0
FIRE MARSHAL	0	0%	0
PW - TRANSPORTATION	0	0%	0
PW - ADMIN	0	0%	0
PW - ROAD OPERATIONS	0	0%	0
CAMP BONNEVILLE	0	0%	0
SPECIAL INVESTIGATION	0	0%	0
NARCOTICS TASK FORCE	0	0%	0
CHILD JUSTICE CENTER	0	0%	0
VETERANS ASSISTANCE	0	0%	0
VICTIM WITNESS	0	0%	0
CJA 0.1% SALES TAX	0	0%	0
MPD-OPERATIONS FUND	0	0%	0
DEPT. of COMMUNITY SERVICES	0	0%	0
STADIUM CONVENTION	0	0%	0
SOLID WASTE	0	0%	0
CLEAN WATER FUND / BBC	0	0%	0
WASTEWATER OPERATIONS	0	0%	0
ELECTIONS	0	0%	0
ER&R (Depts 555, 566, 577)	0	0%	0
TER&R	0	0%	0
CENTRAL STORES	0	0%	0
FACILITIES MANAGEMENT-DIRECT	0	0%	0
MOSQUITO CONTROL DISTRICT	0	0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0%	0
SWCAA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	0	0%	0
LAW LIBRARY	0	0%	0
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	3,008	100%	0

Central Service Cost Allocation Plan

CORRECTIONS CENTER BUILDING DEPRECIATION

The Corrections Center Building depreciation is based on component depreciation. The useful life of the building is forty years. The Corrections Center houses three primary programs: the Sheriff's Office, Corrections, and the Jail.

Basis of Allocation

The basis of allocation for the depreciation is the square footage occupied by each department/division within the Corrections Center.

**2017 Clark County Indirect Cost Allocation (2015 Actuals)
Central Services Allocated Cost Detail**

	Corrections Center
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	337,830
Subtotal	337,830
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
GIS	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$337,830

Clark County Central Service Cost Allocation Plan

DESCRIPTION	CORRECTIONS CENTER		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			(337,830)
JUVENILE CENTER	0	0%	0
PUBLIC SERVICE CENTER	0	0%	0
1408 FRANKLIN	0	0%	0
PEPSI BUILDING	0	0%	0
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
GIS	0	0%	0
FACILITIES MANAGEMENT	0	0%	0
Budget Office	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
INFO SERVICES FMS	0	0%	0
HUMAN RESOURCES	0	0%	0
FINANCIAL SERVICES & INT AUDIT	0	0%	0
PAYROLL	0	0%	0
TREASURY-IND	0	0%	0
RECORDS	0	0%	0
PURCHASING	0	0%	0
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTNY-IND	0	0%	0
PUBLIC INFORMATION & OUTREACH	0	0%	0
ASSESSMENT	0	0%	0
AUDITOR-Auto License & Recording	0	0%	0
TREASURER-DIR	0	0%	0
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	0	0%	0
DISTRICT COURT	0	0%	0
SUPERIOR COURT	0	0%	0
JUVENILE	0	0%	0
SHERIFF LAW ENFORCEMENT	2,808	2%	7,779
SHERIFF CIVIL/SUPPORT	16,849	14%	46,675
SHERIFF EXEC/ADMIN	8,424	7%	23,337
JAIL	88,475	73%	245,098
PROS ATTNY-DIR	0	0%	0
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
Risk Management	0	0%	0
ESA Endangered Species Act	0	0%	0
CVTV	0	0%	0
COOP EXTENSION SERVICES	0	0%	0
INDIGENT DEFENSE	0	0%	0
LEWIS & CLARK RAILROAD	0	0%	0
CORRECTIONS	5,393	4%	14,940

Clark County Central Service Cost Allocation Plan

DESCRIPTION	CORRECTIONS CENTER		
	Square Footage	Percent	Allocation
ENVIRONMENTAL SERVICES	0	0%	0
PARKS	0	0%	0
AUDITOR'S O&M	0	0%	0
Event Center	0	0%	0
EMS FUND	0	0%	0
RADIO COMMUNICATIONS	0	0%	0
TRI-MOUNTAIN GOLF	0	0%	0
SPECIAL LAW ENFORCEMENT	0	0%	0
MENTAL HEALTH SALES TAX	0	0%	0
COMMUNITY DEV ADMIN	0	0%	0
WATER RESOURCES	0	0%	0
DEVELOPMENT REVIEW	0	0%	0
ENGINEERING	0	0%	0
INSPECTION	0	0%	0
DEVELOPMENT SERVICES	0	0%	0
COMMUNITY PLANNING	0	0%	0
CUSTOMER SERVICE	0	0%	0
ANIMAL CONTROL	0	0%	0
Building	0	0%	0
CODE ENFORCEMENT	0	0%	0
FIRE MARSHAL	0	0%	0
PW - TRANSPORTATION	0	0%	0
PW - ADMIN	0	0%	0
PW - ROAD OPERATIONS	0	0%	0
CAMP BONNEVILLE	0	0%	0
SPECIAL INVESTIGATION	0	0%	0
NARCOTICS TASK FORCE	0	0%	0
CHILD JUSTICE CENTER	0	0%	0
VETERANS ASSISTANCE	0	0%	0
VICTIM WITNESS	0	0%	0
CJA 0.1% SALES TAX	0	0%	0
MPD-OPERATIONS FUND	0	0%	0
DEPT. of COMMUNITY SERVICES	0	0%	0
STADIUM CONVENTION	0	0%	0
SOLID WASTE	0	0%	0
CLEAN WATER FUND / BBC	0	0%	0
WASTEWATER OPERATIONS	0	0%	0
ELECTIONS	0	0%	0
ER&R (Depts 555, 566, 577)	0	0%	0
TER&R	0	0%	0
CENTRAL STORES	0	0%	0
FACILITIES MANAGEMENT-DIRECT	0	0%	0
MOSQUITO CONTROL DISTRICT	0	0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0%	0
SWCAA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	0	0%	0
LAW LIBRARY	0	0%	0
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	121,949	100%	0

Central Service Cost Allocation Plan

JUVENILE CENTER BUILDING DEPRECIATION

The Juvenile Center Building depreciation is based on component depreciation. The useful life of the building is forty years. The Juvenile Center houses Juvenile Court, Juvenile Detention Center, and administrative functions.

Basis of Allocation

The basis of allocation for the depreciation is the square footage occupied by the Juvenile Department.

**2017 Clark County Indirect Cost Allocation (2015 Actuals)
Central Services Allocated Cost Detail**

	Juvenile Center
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	212,889
Subtotal	212,889
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
GIS	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$212,889

Clark County Central Service Cost Allocation Plan

DESCRIPTION	JUVENILE CENTER		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			(213,815)
PUBLIC SERVICE CENTER	0	0%	0
1408 FRANKLIN	0	0%	0
PEPSI BUILDING	0	0%	0
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
GIS	0	0%	0
FACILITIES MANAGEMENT	0	0%	0
Budget Office	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
INFO SERVICES FMS	0	0%	0
HUMAN RESOURCES	0	0%	0
FINANCIAL SERVICES & INT AUDIT	0	0%	0
PAYROLL	0	0%	0
TREASURY-IND	0	0%	0
RECORDS	0	0%	0
PURCHASING	0	0%	0
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTNY-IND	0	0%	0
PUBLIC INFORMATION & OUTREACH	0	0%	0
ASSESSMENT	0	0%	0
AUDITOR-Auto License & Recording	0	0%	0
TREASURER-DIR	0	0%	0
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	0	0%	0
DISTRICT COURT	0	0%	0
SUPERIOR COURT	0	0%	0
JUVENILE	26,750	100%	213,815
SHERIFF LAW ENFORCEMENT	0	0%	0
SHERIFF CIVIL/SUPPORT	0	0%	0
SHERIFF EXEC/ADMIN	0	0%	0
JAIL	0	0%	0
PROS ATTNY-DIR	0	0%	0
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
Risk Management	0	0%	0
ESA Endangered Species Act	0	0%	0
CVTV	0	0%	0
COOP EXTENSION SERVICES	0	0%	0
INDIGENT DEFENSE	0	0%	0
LEWIS & CLARK RAILROAD	0	0%	0
CORRECTIONS	0	0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	JUVENILE CENTER		
	Square Footage	Percent	Allocation
ENVIRONMENTAL SERVICES	0	0%	0
PARKS	0	0%	0
AUDITOR'S O&M	0	0%	0
Event Center	0	0%	0
EMS FUND	0	0%	0
RADIO COMMUNICATIONS	0	0%	0
TRI-MOUNTAIN GOLF	0	0%	0
SPECIAL LAW ENFORCEMENT	0	0%	0
MENTAL HEALTH SALES TAX	0	0%	0
COMMUNITY DEV ADMIN	0	0%	0
WATER RESOURCES	0	0%	0
DEVELOPMENT REVIEW	0	0%	0
ENGINEERING	0	0%	0
INSPECTION	0	0%	0
DEVELOPMENT SERVICES	0	0%	0
COMMUNITY PLANNING	0	0%	0
CUSTOMER SERVICE	0	0%	0
ANIMAL CONTROL	0	0%	0
Building	0	0%	0
CODE ENFORCEMENT	0	0%	0
FIRE MARSHAL	0	0%	0
PW - TRANSPORTATION	0	0%	0
PW - ADMIN	0	0%	0
PW - ROAD OPERATIONS	0	0%	0
CAMP BONNEVILLE	0	0%	0
SPECIAL INVESTIGATION	0	0%	0
NARCOTICS TASK FORCE	0	0%	0
CHILD JUSTICE CENTER	0	0%	0
VETERANS ASSISTANCE	0	0%	0
VICTIM WITNESS	0	0%	0
CJA 0.1% SALES TAX	0	0%	0
MPD-OPERATIONS FUND	0	0%	0
DEPT. of COMMUNITY SERVICES	0	0%	0
STADIUM CONVENTION	0	0%	0
SOLID WASTE	0	0%	0
CLEAN WATER FUND / BBC	0	0%	0
WASTEWATER OPERATIONS	0	0%	0
ELECTIONS	0	0%	0
ER&R (Depts 555, 566, 577)	0	0%	0
TER&R	0	0%	0
CENTRAL STORES	0	0%	0
FACILITIES MANAGEMENT-DIRECT	0	0%	0
MOSQUITO CONTROL DISTRICT	0	0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0%	0
SWCAA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	0	0%	0
LAW LIBRARY	0	0%	0
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	26,750	100%	0

Central Service Cost Allocation Plan

PUBLIC SERVICE CENTER BUILDING DEPRECIATION

The Public Service Center Building depreciation is based on the total cost of the building when built, with a 25-year useful life.

Basis of Allocation

The basis of allocation for the depreciation is the square footage occupied by each tenant, less any rent paid. This building houses the majority of county services except for Law & Justice.

**2017 Clark County Indirect Cost Allocation (2015 Actuals)
Central Services Allocated Cost Detail**

	Public Service Center
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	705,977
Subtotal	705,977
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
GIS	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$705,977

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PUBLIC SERVICE CENTER		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			(705,977)
1408 FRANKLIN	0	0%	0
PEPSI BUILDING	0	0%	0
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
GIS	4,925	5%	33,124
FACILITIES MANAGEMENT	1,075	1%	7,230
Budget Office	3,000	3%	20,177
INFO SERVICES-Ops/Sys/Prog	8,190	8%	55,083
INFO SERVICES-Network	910	1%	6,120
INFO SERVICES FMS	0	0%	0
HUMAN RESOURCES	3,100	3%	20,849
FINANCIAL SERVICES & INT AUDIT	4,298	4%	28,903
PAYROLL	478	0%	3,211
TREASURY-IND	1,235	1%	8,306
RECORDS	0	0%	0
PURCHASING	2,200	2%	14,796
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTNY-IND	0	0%	0
PUBLIC INFORMATION & OUTREACH	2,025	2%	13,619
ASSESSMENT	10,250	10%	68,938
AUDITOR-Auto License & Recording	424	0%	2,852
TREASURER-DIR	65	0%	437
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	0	0%	0
DISTRICT COURT	0	0%	0
SUPERIOR COURT	0	0%	0
JUVENILE	0	0%	0
SHERIFF LAW ENFORCEMENT	0	0%	0
SHERIFF CIVIL/SUPPORT	0	0%	0
SHERIFF EXEC/ADMIN	0	0%	0
JAIL	0	0%	0
PROS ATTNY-DIR	0	0%	0
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	8,650	8%	58,177
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
Risk Management	500	0%	3,363
ESA Endangered Species Act	0	0%	0
CVTV	0	0%	0
COOP EXTENSION SERVICES	0	0%	0
INDIGENT DEFENSE	0	0%	0
LEWIS & CLARK RAILROAD	0	0%	0
CORRECTIONS	0	0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PUBLIC SERVICE CENTER		
	Square Footage	Percent	Allocation
ENVIRONMENTAL SERVICES	9,569	9%	64,358
PARKS	0	0%	0
AUDITOR'S O&M	0	0%	0
Event Center	0	0%	0
EMS FUND	0	0%	0
RADIO COMMUNICATIONS	0	0%	0
TRI-MOUNTAIN GOLF	0	0%	0
SPECIAL LAW ENFORCEMENT	0	0%	0
MENTAL HEALTH SALES TAX	0	0%	0
COMMUNITY DEV ADMIN	0	0%	0
WATER RESOURCES	0	0%	0
DEVELOPMENT REVIEW	0	0%	0
ENGINEERING	3,750	4%	25,221
INSPECTION	0	0%	0
DEVELOPMENT SERVICES	3,265	3%	21,959
COMMUNITY PLANNING	2,660	3%	17,890
CUSTOMER SERVICE	4,400	4%	29,593
ANIMAL CONTROL	1,500	1%	10,088
Building	4,700	4%	31,611
CODE ENFORCEMENT	500	0%	3,363
FIRE MARSHAL	500	0%	3,363
PW - TRANSPORTATION	10,050	10%	67,593
PW - ADMIN	10,475	10%	70,451
PW - ROAD OPERATIONS	0	0%	0
CAMP BONNEVILLE	0	0%	0
SPECIAL INVESTIGATION	0	0%	0
NARCOTICS TASK FORCE	0	0%	0
CHILD JUSTICE CENTER	0	0%	0
VETERANS ASSISTANCE	0	0%	0
VICTIM WITNESS	0	0%	0
CJA 0.1% SALES TAX	0	0%	0
MPD-OPERATIONS FUND	0	0%	0
DEPT. of COMMUNITY SERVICES	0	0%	0
STADIUM CONVENTION	0	0%	0
SOLID WASTE	0	0%	0
CLEAN WATER FUND / BBC	0	0%	0
WASTEWATER OPERATIONS	0	0%	0
ELECTIONS	0	0%	0
ER&R (Depts 555, 566, 577)	0	0%	0
TER&R	0	0%	0
CENTRAL STORES	0	0%	0
FACILITIES MANAGEMENT-DIRECT	0	0%	0
MOSQUITO CONTROL DISTRICT	0	0%	0
REGIONAL TRANSPORTATION COUNCIL	1,825	2%	12,274
SWCAA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	450	0%	3,027
LAW LIBRARY	0	0%	0
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	104,968	100%	0

Central Service Cost Allocation Plan

1408 FRANKLIN BUILDING DEPRECIATION

The 1408 Franklin Building depreciation is based on the total cost of the building when built, which has been fully depreciated, plus an extensive renovation in 2003. The renovation carries a 10-year useful life.

Basis of Allocation

The basis of allocation for the depreciation is the square footage occupied by each tenant, less any rent paid. This building houses Auto License, Elections, Printing Shop, and Mail Room.

**2017 Clark County Indirect Cost Allocation (2015 Actuals)
Central Services Allocated Cost Detail**

	1408 Franklin
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	9,505
Subtotal	9,505
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
GIS	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$9,505

Clark County Central Service Cost Allocation Plan

DESCRIPTION	1408 FRANKLIN		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			(9,505)
PEPSI BUILDING	0	0%	0
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
GIS	0	0%	0
FACILITIES MANAGEMENT	0	0%	0
Budget Office	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
INFO SERVICES FMS	0	0%	0
HUMAN RESOURCES	0	0%	0
FINANCIAL SERVICES & INT AUDIT	0	0%	0
PAYROLL	0	0%	0
TREASURY-IND	0	0%	0
RECORDS	0	0%	0
PURCHASING	0	0%	0
PRINTING/MAIL	4,284	16%	1,508
TELEPHONE	0	0%	0
PROS ATTNY-IND	0	0%	0
PUBLIC INFORMATION & OUTREACH	0	0%	0
ASSESSMENT	0	0%	0
AUDITOR-Auto License & Recording	5,986	22%	2,107
TREASURER-DIR	0	0%	0
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	0	0%	0
DISTRICT COURT	0	0%	0
SUPERIOR COURT	0	0%	0
JUVENILE	0	0%	0
SHERIFF LAW ENFORCEMENT	0	0%	0
SHERIFF CIVIL/SUPPORT	0	0%	0
SHERIFF EXEC/ADMIN	0	0%	0
JAIL	0	0%	0
PROS ATTNY-DIR	0	0%	0
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
Risk Management	0	0%	0
ESA Endangered Species Act	0	0%	0
CVTV	0	0%	0
COOP EXTENSION SERVICES	0	0%	0
INDIGENT DEFENSE	0	0%	0
LEWIS & CLARK RAILROAD	0	0%	0
CORRECTIONS	0	0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	1408 FRANKLIN		
	Square Footage	Percent	Allocation
ENVIRONMENTAL SERVICES	0	0%	0
PARKS	0	0%	0
AUDITOR'S O&M	0	0%	0
Event Center	0	0%	0
EMS FUND	0	0%	0
RADIO COMMUNICATIONS	0	0%	0
TRI-MOUNTAIN GOLF	0	0%	0
SPECIAL LAW ENFORCEMENT	0	0%	0
MENTAL HEALTH SALES TAX	0	0%	0
COMMUNITY DEV ADMIN	0	0%	0
WATER RESOURCES	0	0%	0
DEVELOPMENT REVIEW	0	0%	0
ENGINEERING	0	0%	0
INSPECTION	0	0%	0
DEVELOPMENT SERVICES	0	0%	0
COMMUNITY PLANNING	0	0%	0
CUSTOMER SERVICE	0	0%	0
ANIMAL CONTROL	0	0%	0
Building	0	0%	0
CODE ENFORCEMENT	0	0%	0
FIRE MARSHAL	0	0%	0
PW - TRANSPORTATION	0	0%	0
PW - ADMIN	0	0%	0
PW - ROAD OPERATIONS	0	0%	0
CAMP BONNEVILLE	0	0%	0
SPECIAL INVESTIGATION	0	0%	0
NARCOTICS TASK FORCE	0	0%	0
CHILD JUSTICE CENTER	0	0%	0
VETERANS ASSISTANCE	0	0%	0
VICTIM WITNESS	0	0%	0
CJA 0.1% SALES TAX	0	0%	0
MPD-OPERATIONS FUND	0	0%	0
DEPT. of COMMUNITY SERVICES	0	0%	0
STADIUM CONVENTION	0	0%	0
SOLID WASTE	0	0%	0
CLEAN WATER FUND / BBC	0	0%	0
WASTEWATER OPERATIONS	0	0%	0
ELECTIONS	16,730	62%	5,889
ER&R (Depts 555, 566, 577)	0	0%	0
TER&R	0	0%	0
CENTRAL STORES	0	0%	0
FACILITIES MANAGEMENT-DIRECT	0	0%	0
MOSQUITO CONTROL DISTRICT	0	0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0%	0
SWCAA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	0	0%	0
LAW LIBRARY	0	0%	0
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	27,000	100%	0

Central Service Cost Allocation Plan

PEPSI BUILDING DEPRECIATION

The Pepsi Building depreciation is based on the total cost of the building was purchased and renovated in 2003. The renovation carries a 10-year useful life.

Basis of Allocation

The basis of allocation for the depreciation is the square footage occupied by each tenant, less any rent paid. This building houses storage for the Sheriff's Office, Records and Facilities.

**2017 Clark County Indirect Cost Allocation (2015 Actuals)
Central Services Allocated Cost Detail**

	Pepsi Building
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	39,356
Subtotal	39,356
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
GIS	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$39,356

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PEPSI BUILDING		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			(39,356)
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
GIS	0	0%	0
FACILITIES MANAGEMENT	11,682	31%	12,040
Budget Office	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
INFO SERVICES FMS	0	0%	0
HUMAN RESOURCES	0	0%	0
FINANCIAL SERVICES & INT AUDIT	0	0%	0
PAYROLL	0	0%	0
TREASURY-IND	0	0%	0
RECORDS	4,591	12%	4,732
PURCHASING	0	0%	0
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTNY-IND	0	0%	0
PUBLIC INFORMATION & OUTREACH	0	0%	0
ASSESSMENT	0	0%	0
AUDITOR-Auto License & Recording	0	0%	0
TREASURER-DIR	0	0%	0
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	0	0%	0
DISTRICT COURT	0	0%	0
SUPERIOR COURT	0	0%	0
JUVENILE	0	0%	0
SHERIFF LAW ENFORCEMENT	0	0%	0
SHERIFF CIVIL/SUPPORT	21,912	57%	22,584
SHERIFF EXEC/ADMIN	0	0%	0
JAIL	0	0%	0
PROS ATTNY-DIR	0	0%	0
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
Risk Management	0	0%	0
ESA Endangered Species Act	0	0%	0
CVTV	0	0%	0
COOP EXTENSION SERVICES	0	0%	0
INDIGENT DEFENSE	0	0%	0
LEWIS & CLARK RAILROAD	0	0%	0
CORRECTIONS	0	0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PEPSI BUILDING		
	Square Footage	Percent	Allocation
ENVIRONMENTAL SERVICES	0	0%	0
PARKS	0	0%	0
AUDITOR'S O&M	0	0%	0
Event Center	0	0%	0
EMS FUND	0	0%	0
RADIO COMMUNICATIONS	0	0%	0
TRI-MOUNTAIN GOLF	0	0%	0
SPECIAL LAW ENFORCEMENT	0	0%	0
MENTAL HEALTH SALES TAX	0	0%	0
COMMUNITY DEV ADMIN	0	0%	0
WATER RESOURCES	0	0%	0
DEVELOPMENT REVIEW	0	0%	0
ENGINEERING	0	0%	0
INSPECTION	0	0%	0
DEVELOPMENT SERVICES	0	0%	0
COMMUNITY PLANNING	0	0%	0
CUSTOMER SERVICE	0	0%	0
ANIMAL CONTROL	0	0%	0
Building	0	0%	0
CODE ENFORCEMENT	0	0%	0
FIRE MARSHAL	0	0%	0
PW - TRANSPORTATION	0	0%	0
PW - ADMIN	0	0%	0
PW - ROAD OPERATIONS	0	0%	0
CAMP BONNEVILLE	0	0%	0
SPECIAL INVESTIGATION	0	0%	0
NARCOTICS TASK FORCE	0	0%	0
CHILD JUSTICE CENTER	0	0%	0
VETERANS ASSISTANCE	0	0%	0
VICTIM WITNESS	0	0%	0
CJA 0.1% SALES TAX	0	0%	0
MPD-OPERATIONS FUND	0	0%	0
DEPT. of COMMUNITY SERVICES	0	0%	0
STADIUM CONVENTION	0	0%	0
SOLID WASTE	0	0%	0
CLEAN WATER FUND / BBC	0	0%	0
WASTEWATER OPERATIONS	0	0%	0
ELECTIONS	0	0%	0
ER&R (Depts 555, 566, 577)	0	0%	0
TER&R	0	0%	0
CENTRAL STORES	0	0%	0
FACILITIES MANAGEMENT-DIRECT	0	0%	0
MOSQUITO CONTROL DISTRICT	0	0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0%	0
SWCAA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	0	0%	0
LAW LIBRARY	0	0%	0
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	38,185	100%	0

Central Service Cost Allocation Plan

BOND INTEREST ON COUNTY ASSETS

This represents the annual interest payments made by the County to reduce the outstanding bonded debt on the Public Service Center, Franklin Center, Courthouse renovation, Corrections Center, Jail Work Center, and Juvenile Remodel, as well as land for county parks and the Treasurer's remittance processor. In accordance with Office of Management and Budget Circular A-87, interest costs is allowable on buildings if the building is newly occupied after October 1, 1980. All buildings were occupied after this date.

Basis of Allocation

The interest cost is allocated on the square footage occupied by each department/division, in the case of buildings, and directly to the operating department/division in the case of other a

**2017 Clark County Indirect Cost Allocation (2015 Actuals)
Central Services Allocated Cost Detail**

	Bond Interest
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	190,036
Depreciation	
Subtotal	190,036
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
GIS	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$190,036

Clark County Central Service Cost Allocation Plan

DESCRIPTION	BOND INTEREST		
	Direct Alloc	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			(190,036)
EQUIPMENT DEPRECIATION	0	0.00%	0
GIS	0	0.00%	0
FACILITIES MANAGEMENT	135,984	71.56%	135,984
Budget Office	0	0.00%	0
INFO SERVICES-Ops/Sys/Prog	0	0.00%	0
INFO SERVICES-Network	0	0.00%	0
INFO SERVICES FMS	0	0.00%	0
HUMAN RESOURCES	0	0.00%	0
FINANCIAL SERVICES & INT AUDIT	0	0.00%	0
PAYROLL	0	0.00%	0
TREASURY-IND	0	0.00%	0
RECORDS	53,442	28.12%	53,442
PURCHASING	0	0.00%	0
PRINTING/MAIL	0	0.00%	0
TELEPHONE	0	0.00%	0
PROS ATTNY-IND	0	0.00%	0
PUBLIC INFORMATION & OUTREACH	0	0.00%	0
ASSESSMENT	0	0.00%	0
AUDITOR-Auto License & Recording	0	0.00%	0
TREASURER-DIR	0	0.00%	0
BOE	0	0.00%	0
COMMUNITY SUPPORT	0	0.00%	0
COUNTY CLERK	0	0.00%	0
DISTRICT COURT	0	0.00%	0
SUPERIOR COURT	0	0.00%	0
JUVENILE	0	0.00%	0
SHERIFF LAW ENFORCEMENT	0	0.00%	0
SHERIFF CIVIL/SUPPORT	0	0.00%	0
SHERIFF EXEC/ADMIN	0	0.00%	0
JAIL	610	0.32%	610
PROS ATTNY-DIR	0	0.00%	0
PA-CHILD SUPPORT	0	0.00%	0
MEDICAL EXAMINER	0	0.00%	0
COMMISSIONERS	0	0.00%	0
COUNTYWIDE SERVICES	0	0.00%	0
LAND CONSERVATION	0	0.00%	0
CONTINGENCY	0	0.00%	0
Risk Management	0	0.00%	0
ESA Endangered Species Act	0	0.00%	0
CVTV	0	0.00%	0
COOP EXTENSION SERVICES	0	0.00%	0
INDIGENT DEFENSE	0	0.00%	0
LEWIS & CLARK RAILROAD	0	0.00%	0
CORRECTIONS	0	0.00%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	BOND INTEREST		
	Direct Alloc	Percent	Allocation
ENVIRONMENTAL SERVICES	0	0.00%	0
PARKS	0	0.00%	0
AUDITOR'S O&M	0	0.00%	0
Event Center	0	0.00%	0
EMS FUND	0	0.00%	0
RADIO COMMUNICATIONS	0	0.00%	0
TRI-MOUNTAIN GOLF	0	0.00%	0
SPECIAL LAW ENFORCEMENT	0	0.00%	0
MENTAL HEALTH SALES TAX	0	0.00%	0
COMMUNITY DEV ADMIN	0	0.00%	0
WATER RESOURCES	0	0.00%	0
DEVELOPMENT REVIEW	0	0.00%	0
ENGINEERING	0	0.00%	0
INSPECTION	0	0.00%	0
DEVELOPMENT SERVICES	0	0.00%	0
COMMUNITY PLANNING	0	0.00%	0
CUSTOMER SERVICE	0	0.00%	0
ANIMAL CONTROL	0	0.00%	0
Building	0	0.00%	0
CODE ENFORCEMENT	0	0.00%	0
FIRE MARSHAL	0	0.00%	0
PW - TRANSPORTATION	0	0.00%	0
PW - ADMIN	0	0.00%	0
PW - ROAD OPERATIONS	0	0.00%	0
CAMP BONNEVILLE	0	0.00%	0
SPECIAL INVESTIGATION	0	0.00%	0
NARCOTICS TASK FORCE	0	0.00%	0
CHILD JUSTICE CENTER	0	0.00%	0
VETERANS ASSISTANCE	0	0.00%	0
VICTIM WITNESS	0	0.00%	0
CJA 0.1% SALES TAX	0	0.00%	0
MPD-OPERATIONS FUND	0	0.00%	0
DEPT. of COMMUNITY SERVICES	0	0.00%	0
STADIUM CONVENTION	0	0.00%	0
SOLID WASTE	0	0.00%	0
CLEAN WATER FUND / BBC	0	0.00%	0
WASTEWATER OPERATIONS	0	0.00%	0
ELECTIONS	0	0.00%	0
ER&R (Depts 555, 566, 577)	0	0.00%	0
TER&R	0	0.00%	0
CENTRAL STORES	0	0.00%	0
FACILITIES MANAGEMENT-DIRECT	0	0.00%	0
MOSQUITO CONTROL DISTRICT	0	0.00%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.00%	0
SWCAA	0	0.00%	0
HEALTH DEPARTMENT	0	0.00%	0
EMERGENCY MANAGEMENT	0	0.00%	0
LAW LIBRARY	0	0.00%	0
CRESA	0	0.00%	0
Agencies (other Fire Dist. Etc.)	0	0.00%	0
TOTAL	190,036	100%	0

Central Service Cost Allocation Plan

GIS

Geographic Information Systems (GIS) provides mapping, application and data solutions to county departments. The costs represented in the Indirect Cost Plan represent accumulated costs which are not directly billed to County departments.

Basis of Allocation

Operating costs are reduced by revenue from sales and direct work, then allocated based on FTE of departments which use the service. FTE counts are modified based on the type and amount of usage.

**2017 Clark County Indirect Cost Allocation (2015 Actuals)
Central Services Allocated Cost Detail**

	GIS
Expenses	
Personnel Services	1,983,370
Services, Supplies, & Interfund	340,510
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	2,323,879
Less:	
Capital Outlay	
Billed Services	(1,038,433)
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	33,124
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	23,492
GIS	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$1,342,062

Clark County Central Service Cost Allocation Plan

DESCRIPTION	GIS		
	Weighted FTE	Weighted Pct	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
GIS			(1,342,062)
FACILITIES MANAGEMENT		0%	0
Budget Office		0%	0
INFO SERVICES-Ops/Sys/Prog		0%	0
INFO SERVICES-Network		0%	0
INFO SERVICES FMS	21.73	3%	33,713
HUMAN RESOURCES	8.48	1%	13,151
FINANCIAL SERVICES & INT AUDIT		0%	0
PAYROLL		0%	0
TREASURY-IND		0%	0
RECORDS		0%	0
PURCHASING		0%	0
PRINTING/MAIL		0%	0
TELEPHONE		0%	0
PROS ATTNY-IND		0%	0
PUBLIC INFORMATION & OUTREACH	3.00	0%	4,655
ASSESSMENT	42.00	5%	65,175
AUDITOR-Auto License & Recording	42.00	5%	65,175
TREASURER-DIR	25.75	3%	39,958
BOE	0.50	0%	776
COMMUNITY SUPPORT		0%	0
COUNTY CLERK	22.50	3%	34,915
DISTRICT COURT	24.00	3%	37,243
SUPERIOR COURT	16.50	2%	25,604
JUVENILE		0%	0
SHERIFF LAW ENFORCEMENT	74.00	9%	114,832
SHERIFF CIVIL/SUPPORT		0%	0
SHERIFF EXEC/ADMIN		0%	0
JAIL		0%	0
PROS ATTNY-DIR	42.75	5%	66,339
PA-CHILD SUPPORT		0%	0
MEDICAL EXAMINER	4.38	1%	6,789
COMMISSIONERS	7.00	1%	10,863
COUNTYWIDE SERVICES		0%	0
LAND CONSERVATION		0%	0
CONTINGENCY		0%	0
Risk Management		0%	0
ESA Endangered Species Act		0%	0
CVTV		0%	0
COOP EXTENSION SERVICES		0%	0
INDIGENT DEFENSE		0%	0
LEWIS & CLARK RAILROAD		0%	0
CORRECTIONS		0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	GIS		
	Weighted FTE	Weighted Pct	Allocation
ENVIRONMENTAL SERVICES	37.25	4%	57,804
PARKS	4.00	0%	6,207
AUDITOR'S O&M		0%	0
Event Center		0%	0
EMS FUND		0%	0
RADIO COMMUNICATIONS		0%	0
TRI-MOUNTAIN GOLF		0%	0
SPECIAL LAW ENFORCEMENT		0%	0
MENTAL HEALTH SALES TAX		0%	0
COMMUNITY DEV ADMIN	12.00	1%	18,621
WATER RESOURCES		0%	0
DEVELOPMENT REVIEW		0%	0
ENGINEERING		0%	0
INSPECTION		0%	0
DEVELOPMENT SERVICES	7.75	1%	12,026
COMMUNITY PLANNING	11.00	1%	17,070
CUSTOMER SERVICE	20.00	2%	31,036
ANIMAL CONTROL	7.00	1%	10,863
Building	38.00	4%	58,968
CODE ENFORCEMENT	4.00	0%	6,207
FIRE MARSHAL	7.00	1%	10,863
PW - TRANSPORTATION	99.00	11%	153,627
PW - ADMIN	17.50	2%	27,156
PW - ROAD OPERATIONS	69.50	8%	107,849
CAMP BONNEVILLE		0%	0
SPECIAL INVESTIGATION		0%	0
NARCOTICS TASK FORCE		0%	0
CHILD JUSTICE CENTER	2.90	0%	4,500
VETERANS ASSISTANCE		0%	0
VICTIM WITNESS		0%	0
CJA 0.1% SALES TAX		0%	0
MPD-OPERATIONS FUND		0%	0
DEPT. of COMMUNITY SERVICES	31.75	4%	49,269
STADIUM CONVENTION		0%	0
SOLID WASTE	13.00	2%	20,173
CLEAN WATER FUND / BBC	27.75	3%	43,062
WASTEWATER OPERATIONS	14.75	2%	22,889
ELECTIONS	8.00	1%	12,414
ER&R (Depts 555, 566, 577)	19.50	2%	30,260
TER&R		0%	0
CENTRAL STORES		0%	0
FACILITIES MANAGEMENT-DIRECT	30.50	2%	33,363
MOSQUITO CONTROL DISTRICT		0%	0
REGIONAL TRANSPORTATION COUNCIL		0%	0
SWCAA		0%	0
HEALTH DEPARTMENT	48.13	6%	74,680
EMERGENCY MANAGEMENT		0%	0
LAW LIBRARY		0%	0
CRESA		0%	0
Agencies (other Fire Dist. Etc.)		0%	0
TOTAL	864.85	100%	0

Central Service Cost Allocation Plan

EQUIPMENT DEPRECIATION

The total cost of all equipment assigned to each department/division is included on the county inventory system. The depreciation is then applied to the inventory assigned to each department/division where the assets were purchased with General Fund money.

Basis of Allocation

The actual depreciation recorded on the County's fixed asset system.

**2017 Clark County Indirect Cost Allocation (2015 Actuals)
Central Services Allocated Cost Detail**

	Equipment Depreciation
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	1,880,116
Subtotal	1,880,116
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
GIS	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$1,880,116

Clark County Central Service Cost Allocation Plan

DESCRIPTION	EQUIPMENT DEPRECIATION		
	Depreciation	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			(1,880,116)
GIS	22,938	1%	23,492
FACILITIES MANAGEMENT	9,210	0.50%	9,432
Budget Office	12,552	0.68%	12,855
INFO SERVICES-Ops/Sys/Prog	2,168	0.12%	2,221
INFO SERVICES-Network	1,191,001	64.88%	1,219,778
INFO SERVICES FMS	0	0.00%	0
HUMAN RESOURCES	0	0.00%	0
FINANCIAL SERVICES & INT AUDIT	0	0.00%	0
PAYROLL	0	0.00%	0
TREASURY-IND	15,097	0.82%	15,462
RECORDS	0	0.00%	0
PURCHASING	0	0.00%	0
PRINTING/MAIL	0	0.00%	0
TELEPHONE	0	0.00%	0
PROS ATTNY-IND	0	0.00%	0
PUBLIC INFORMATION & OUTREACH	0	0.00%	0
ASSESSMENT	0	0.00%	0
AUDITOR-Auto License & Recording	17,617	0.96%	18,043
TREASURER-DIR	0	0.00%	0
BOE	0	0.00%	0
COMMUNITY SUPPORT	0	0.00%	0
COUNTY CLERK	2,360	0.13%	2,417
DISTRICT COURT	10,934	0.60%	11,198
SUPERIOR COURT	0	0.00%	0
JUVENILE	926	0.05%	948
SHERIFF LAW ENFORCEMENT	259,619	14.14%	265,891
SHERIFF CIVIL/SUPPORT	0	0.00%	0
SHERIFF EXEC/ADMIN	0	0.00%	0
JAIL	21,240	1.16%	21,754
PROS ATTNY-DIR	0	0.00%	0
PA-CHILD SUPPORT	0	0.00%	0
MEDICAL EXAMINER	17,921	0.98%	18,354
COMMISSIONERS	0	0.00%	0
COUNTYWIDE SERVICES	0	0.00%	0
LAND CONSERVATION	0	0.00%	0
CONTINGENCY	0	0.00%	0
Risk Management	0	0.00%	0
ESA Endangered Species Act	0	0.00%	0
CVTV	0	0.00%	0
COOP EXTENSION SERVICES	0	0.00%	0
INDIGENT DEFENSE	0	0.00%	0
LEWIS & CLARK RAILROAD	0	0.00%	0
CORRECTIONS	0	0.00%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	EQUIPMENT DEPRECIATION		
	Depreciation	Percent	Allocation
ENVIRONMENTAL SERVICES	0	0.00%	0
PARKS	0	0.00%	0
AUDITOR'S O&M	0	0.00%	0
Event Center	50,047	2.73%	51,256
EMS FUND	0	0.00%	0
RADIO COMMUNICATIONS	0	0.00%	0
TRI-MOUNTAIN GOLF		0.00%	0
SPECIAL LAW ENFORCEMENT	0	0.00%	0
MENTAL HEALTH SALES TAX	0	0.00%	0
COMMUNITY DEV ADMIN	11,150	0.61%	11,419
WATER RESOURCES	0	0.00%	0
DEVELOPMENT REVIEW	0	0.00%	0
ENGINEERING	0	0.00%	0
INSPECTION	0	0.00%	0
DEVELOPMENT SERVICES	0	0.00%	0
COMMUNITY PLANNING	0	0.00%	0
CUSTOMER SERVICE	0	0.00%	0
ANIMAL CONTROL	0	0.00%	0
Building	0	0.00%	0
CODE ENFORCEMENT	0	0.00%	0
FIRE MARSHAL	0	0.00%	0
PW - TRANSPORTATION	104,605	5.70%	107,133
PW - ADMIN	0	0.00%	0
PW - ROAD OPERATIONS	43,933	2.39%	44,994
CAMP BONNEVILLE	0	0.00%	0
SPECIAL INVESTIGATION	0	0.00%	0
NARCOTICS TASK FORCE	0	0.00%	0
CHILD JUSTICE CENTER	0	0.00%	0
VETERANS ASSISTANCE	0	0.00%	0
VICTIM WITNESS	0	0.00%	0
CJA 0.1% SALES TAX	0	0.00%	0
MPD-OPERATIONS FUND	23,363	1.27%	23,927
DEPT. of COMMUNITY SERVICES	0	0.00%	0
STADIUM CONVENTION	0	0.00%	0
SOLID WASTE	0	0.00%	0
CLEAN WATER FUND / BBC	5,809	0.32%	5,950
WASTEWATER OPERATIONS	0	0.00%	0
ELECTIONS	13,272	0.72%	13,593
ER&R (Depts 555, 566, 577)	0	0.00%	0
TER&R	0	0.00%	0
CENTRAL STORES	0	0.00%	0
FACILITIES MANAGEMENT-DIRECT	0	0.00%	0
MOSQUITO CONTROL DISTRICT	0	0.00%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.00%	0
SWCAA	0	0.00%	0
HEALTH DEPARTMENT	0	0.00%	0
EMERGENCY MANAGEMENT	0	0.00%	0
LAW LIBRARY	0	0.00%	0
CRESA	0	0.00%	0
Agencies (other Fire Dist. Etc.)	0	0.00%	0
TOTAL	1,835,762	100%	0

Central Service Cost Allocation Plan

BUILDING MAINTENANCE COUNTYWIDE

The countywide maintenance budget is used by the County to maintain all county-owned buildings. Maintenance includes expenditures for labor, supplies, electric service, and heat.

Basis of Allocation

The basis for allocation is accounting records prepared by the maintenance section showing the cost of each building. The maintenance cost for each building is then allocated based on the square footage occupied by each department.

**2017 Clark County Indirect Cost Allocation (2015 Actuals)
Central Services Allocated Cost Detail**

	Facilities Management
Expenses	
Personnel Services	
Services, Supplies, & Interfund	5,154,697
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	5,154,697
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	7,230
1408 Franklin	0
Pepsi Building	
Bond Interest	135,984
Equipment Depreciation	9,432
GIS	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$5,307,344

Clark County Central Service Cost Allocation Plan

DESCRIPTION	FACILITIES MANAGEMENT		
	Assigned Occupant Cost	% of Assigned Occupant Cost	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
GIS			
FACILITIES MANAGEMENT			(5,319,385)
Budget Office	26,858	0.7%	36,261
INFO SERVICES-Ops/Sys/Prog	73,324	1.9%	98,992
INFO SERVICES-Network	8,147	0.2%	10,999
INFO SERVICES FMS	0	0.0%	0
HUMAN RESOURCES	27,754	0.7%	37,470
FINANCIAL SERVICES & INT AUDIT	38,475	1.0%	51,944
PAYROLL	4,275	0.1%	5,772
TREASURY-IND	11,057	0.3%	14,927
RECORDS	0	0.0%	0
PURCHASING	19,696	0.5%	26,591
PRINTING/MAIL	20,512	0.5%	27,693
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	26,022	0.7%	35,132
PUBLIC INFORMATION & OUTREACH	18,129	0.5%	24,476
ASSESSMENT	91,766	2.3%	123,891
AUDITOR-Auto License & Recording	32,457	0.8%	43,820
TREASURER-DIR	582	0.0%	786
BOE	0	0.0%	0
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	55,105	1.4%	74,395
DISTRICT COURT	141,157	3.6%	190,572
SUPERIOR COURT	567,250	14.4%	765,829
JUVENILE	319,710	8.1%	431,632
SHERIFF LAW ENFORCEMENT	21,865	0.6%	29,519
SHERIFF CIVIL/SUPPORT	131,190	3.3%	177,116
SHERIFF EXEC/ADMIN	65,595	1.7%	88,558
JAIL	992,761	25.2%	1,340,300
PROS ATTNY-DIR	177,201	4.5%	239,234
PA-CHILD SUPPORT		0.0%	0
MEDICAL EXAMINER	63,785	1.6%	86,114
COMMISSIONERS	77,442	2.0%	104,552
COUNTYWIDE SERVICES		0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY		0.0%	0
Risk Management	4,476	0.1%	6,043
ESA Endangered Species Act	0	0.0%	0
CVTV		0.0%	0
COOP EXTENSION SERVICES		0.0%	0
INDIGENT DEFENSE		0.0%	0
LEWIS & CLARK RAILROAD		0.0%	0
CORRECTIONS	103,550	2.6%	139,800

Clark County Central Service Cost Allocation Plan

DESCRIPTION	FACILITIES MANAGEMENT		
	Assigned Occupant Cost	% of Assigned Occupant Cost	Allocation
ENVIRONMENTAL SERVICES	85,670	2.2%	115,660
PARKS	594,983	15.1%	803,271
AUDITOR'S O&M		0.0%	0
Event Center		0.0%	0
EMS FUND		0.0%	0
RADIO COMMUNICATIONS		0.0%	0
TRI-MOUNTAIN GOLF	55,790	1.4%	75,320
SPECIAL LAW ENFORCEMENT		0.0%	0
MENTAL HEALTH SALES TAX		0.0%	0
COMMUNITY DEV ADMIN		0.0%	0
WATER RESOURCES		0.0%	0
DEVELOPMENT REVIEW		0.0%	0
ENGINEERING		0.0%	0
INSPECTION		0.0%	0
DEVELOPMENT SERVICES		0.0%	0
COMMUNITY PLANNING	23,814	0.6%	32,151
CUSTOMER SERVICE		0.0%	0
ANIMAL CONTROL	13,429	0.3%	18,130
Building		0.0%	0
CODE ENFORCEMENT	4,476	0.1%	6,043
FIRE MARSHAL	4,476	0.1%	6,043
PW - TRANSPORTATION		0.0%	0
PW - ADMIN		0.0%	0
PW - ROAD OPERATIONS		0.0%	0
CAMP BONNEVILLE		0.0%	0
SPECIAL INVESTIGATION		0.0%	0
NARCOTICS TASK FORCE		0.0%	0
CHILD JUSTICE CENTER	5,638	0.1%	7,611
VETERANS ASSISTANCE		0.0%	0
VICTIM WITNESS		0.0%	0
CJA 0.1% SALES TAX		0.0%	0
MPD-OPERATIONS FUND		0.0%	0
DEPT. of COMMUNITY SERVICES		0.0%	0
STADIUM CONVENTION		0.0%	0
SOLID WASTE		0.0%	0
CLEAN WATER FUND / BBC		0.0%	0
WASTEWATER OPERATIONS		0.0%	0
ELECTIONS		0.0%	0
ER&R (Depts 555, 566, 577)		0.0%	0
TER&R		0.0%	0
CENTRAL STORES		0.0%	0
FACILITIES MANAGEMENT-DIRECT		0.0%	0
MOSQUITO CONTROL DISTRICT		0.0%	0
REGIONAL TRANSPORTATION COUNCIL		0.0%	0
SWCAA		0.0%	0
HEALTH DEPARTMENT		0.0%	0
EMERGENCY MANAGEMENT	4,029	0.1%	5,439
LAW LIBRARY	27,626	0.7%	37,297
CRESA		0.0%	0
Agencies (other Fire Dist. Etc.)		0.0%	0
TOTAL	3,940,071	100%	0

Central Service Cost Allocation Plan

OFFICE OF BUDGET

The Office of Budget is the planning and budgeting arm of the Board of Commissioners, responsible for facilitating long-range program planning, program operational policy, and biennial budgets. The Auditor continues to perform statutorily mandated tasks. The Auditor is viewed as the primary financial officer for the county and maintains responsibility for financial accounting, reporting and auditing.

Basis of Allocation

The basis of allocation is the total direct cost within each department/division.

**2017 Clark County Indirect Cost Allocation (2015 Actuals)
Central Services Allocated Cost Detail**

	Office of Budget
Expenses	
Personnel Services	512,168
Services, Supplies, & Interfund	27,128
Capital Outlay	
Debt Service/Interest	
Depreciation	0
Subtotal	539,296
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	20,177
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	12,855
GIS	
Facilities Management	36,261
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$608,589

Clark County Central Service Cost Allocation Plan

DESCRIPTION	OFFICE OF BUDGET		
	Operating Expenses	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
GIS			
FACILITIES MANAGEMENT			
Budget Office			(608,589)
INFO SERVICES-Ops/Sys/Prog	2,423,904	1.0%	6,109
INFO SERVICES-Network	2,630,163	1.1%	6,629
INFO SERVICES FMS	201,733	0.1%	508
HUMAN RESOURCES	2,029,615	0.8%	5,116
FINANCIAL SERVICES & INT AUDIT	1,934,158	0.8%	4,875
PAYROLL	384,780	0.2%	970
TREASURY-IND	788,419	0.3%	1,987
RECORDS	289,504	0.1%	730
PURCHASING	611,172	0.3%	1,540
PRINTING/MAIL	726,246	0.3%	1,831
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	1,544,446	0.6%	3,893
PUBLIC INFORMATION & OUTREACH	537,875	0.2%	1,356
ASSESSMENT	4,052,842	1.7%	10,215
AUDITOR-Auto License & Recording	1,272,234	0.5%	3,207
TREASURER-DIR	1,676,793	0.7%	4,226
BOE	154,441	0.1%	389
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	3,400,972	1.4%	8,572
DISTRICT COURT	4,673,317	1.9%	11,779
SUPERIOR COURT	3,996,409	1.7%	10,073
JUVENILE	8,952,856	3.7%	22,566
SHERIFF LAW ENFORCEMENT	20,676,890	8.6%	52,116
SHERIFF CIVIL/SUPPORT	7,456,992	3.1%	18,795
SHERIFF EXEC/ADMIN	3,905,789	1.6%	9,845
JAIL	20,982,070	8.7%	52,885
PROS ATTNY-DIR	7,768,541	3.2%	19,581
PA-CHILD SUPPORT	2,104,332	0.9%	5,304
MEDICAL EXAMINER	1,224,874	0.5%	3,087
COMMISSIONERS	1,589,833	0.7%	4,007
COUNTYWIDE SERVICES	598,092	0.2%	1,507
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	35,692	0.0%	90
Risk Management	127,159	0.1%	321
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	0	0.0%	0
INDIGENT DEFENSE	5,507,730	2.3%	13,882
LEWIS & CLARK RAILROAD	149,973	0.1%	378
CORRECTIONS	6,052,461	2.5%	15,255

Clark County Central Service Cost Allocation Plan

DESCRIPTION	OFFICE OF BUDGET		
	Operating Expenses	Percent	Allocation
ENVIRONMENTAL SERVICES	3,065,080	1.3%	7,726
PARKS	4,561,033	1.9%	11,496
AUDITOR'S O&M	335,700	0.1%	846
Event Center	4,017,986	1.7%	10,127
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
TRI-MOUNTAIN GOLF	1,511,498	0.6%	3,810
SPECIAL LAW ENFORCEMENT	0	0.0%	0
MENTAL HEALTH SALES TAX	1,730,548	0.7%	4,362
COMMUNITY DEV ADMIN	1,051,919	0.4%	2,651
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	1,804,211	0.7%	4,548
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	855,982	0.4%	2,157
COMMUNITY PLANNING	1,496,831	0.6%	3,773
CUSTOMER SERVICE	2,138,048	0.9%	5,389
ANIMAL CONTROL	1,208,043	0.5%	3,045
Building	3,964,241	1.6%	9,992
CODE ENFORCEMENT	467,205	0.2%	1,178
FIRE MARSHAL	1,068,658	0.4%	2,694
PW - TRANSPORTATION	21,867,857	9.1%	55,118
PW - ADMIN	2,279,132	0.9%	5,745
PW - ROAD OPERATIONS	14,229,284	5.9%	35,865
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	329,265	0.1%	830
CHILD JUSTICE CENTER	845,169	0.4%	2,130
VETERANS ASSISTANCE	618,984	0.3%	1,560
VICTIM WITNESS	490,638	0.2%	1,237
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	5,543,260	2.3%	13,972
DEPT. of COMMUNITY SERVICES	6,830,541	2.8%	17,216
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	1,599,755	0.7%	4,032
CLEAN WATER FUND / BBC	3,908,893	1.6%	9,852
WASTEWATER OPERATIONS	3,337,231	1.4%	8,411
ELECTIONS	2,257,766	0.9%	5,691
ER&R (Depts 555, 566, 577)	4,893,987	2.0%	12,335
TER&R	2,794,361	1.2%	7,043
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	9,202,974	3.8%	23,196
MOSQUITO CONTROL DISTRICT	304,868	0.1%	768
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	10,200,526	4.2%	25,710
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	182,105	0.1%	459
CRESA	0	0.0%	0
Agencies (other Fire Dist. Etc.)	0	0.0%	0
TOTAL	241,455,886	100%	0

Central Service Cost Allocation Plan

INFORMATION SERVICES – OPERATIONS/PROGRAMMING/SYSTEMS

The Information Technology Operations and Systems costs represent the costs to operate and maintain the county's major systems. These costs exclude revenues from the City of Vancouver for shared systems or any other direct payment agreements. The major systems include: 1) Financial Systems – general and subsidiary ledgers, treasury, and payroll; 2) Non-financial Systems – elections, recording, CRESA, Public Works, Community Development, Community Services; 3) Land Management Systems – GIS, CATS, and Sierra/Tidemark; 4) Law and Justice Systems – Sheriff, Jail, and Prosecuting Attorney systems.

Basis of Allocation

The costs are allocated to the departments/divisions who are the major users of the system, utilizing information from the reporting category ledger.

**2017 Clark County Indirect Cost Allocation (2015 Actuals)
Central Services Allocated Cost Detail**

	INFO SERVICES- Ops/Sys/Prog
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	2,423,904
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	55,083
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	2,221
GIS	
Facilities Management	98,992
Office of Budget	6,109
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$2,586,309

Clark County Central Service Cost Allocation Plan

DESCRIPTION	INFORMATION SERVICES-Ops/Sys/Prog		
	Percent of PC's	County-Wide O/H	Total Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
GIS			
FACILITIES MANAGEMENT			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			(2,586,309)
INFO SERVICES-Network	0.5%	13,700	13,700
INFO SERVICES FMS	0.0%	0	0
HUMAN RESOURCES	1.5%	38,056	38,056
FINANCIAL SERVICES & INT AUDIT	2.3%	59,368	59,368
PAYROLL	0.2%	6,089	6,089
TREASURY-IND	1.9%	48,712	48,712
RECORDS	0.3%	6,524	6,524
PURCHASING	1.7%	43,493	43,493
PRINTING/MAIL	0.3%	8,699	8,699
TELEPHONE	0.1%	2,175	2,175
PROS ATTNY-IND	0.7%	18,267	18,267
PUBLIC INFORMATION & OUTREACH	0.5%	12,178	12,178
ASSESSMENT	3.6%	92,857	92,857
AUDITOR-Auto License & Recording	0.7%	18,267	18,267
TREASURER-DIR	0.6%	16,745	16,745
BOE	0.4%	9,134	9,134
COMMUNITY SUPPORT	0.0%	0	0
COUNTY CLERK	4.6%	118,736	118,736
DISTRICT COURT	4.2%	108,080	108,080
SUPERIOR COURT	3.3%	85,246	85,246
JUVENILE	4.5%	117,214	117,214
SHERIFF LAW ENFORCEMENT	4.5%	115,661	115,661
SHERIFF CIVIL/SUPPORT	7.9%	203,404	203,404
SHERIFF EXEC/ADMIN	3.1%	79,766	79,766
JAIL	0.0%	0	0
PROS ATTNY-DIR	3.9%	101,991	101,991
PA-CHILD SUPPORT	1.2%	30,445	30,445
MEDICAL EXAMINER	0.2%	6,089	6,089
COMMISSIONERS	0.9%	22,834	22,834
COUNTYWIDE SERVICES	0.0%	0	0
LAND CONSERVATION	0.0%	0	0
CONTINGENCY	0.0%	0	0
Risk Management	0.5%	12,178	12,178
ESA Endangered Species Act	0.0%	0	0
CVTV	0.0%	0	0
COOP EXTENSION SERVICES	1.8%	47,190	47,190
INDIGENT DEFENSE	0.0%	0	0
LEWIS & CLARK RAILROAD	0.0%	0	0
CORRECTIONS	4.9%	126,347	126,347

Clark County Central Service Cost Allocation Plan

DESCRIPTION	INFORMATION SERVICES-Ops/Sys/Prog		
	Percent of PC's	County-Wide O/H	Total Allocation
ENVIRONMENTAL SERVICES	1.6%	41,101	41,101
PARKS	1.2%	30,445	30,445
AUDITOR'S O&M	0.0%	0	0
Event Center	0.0%	0	0
EMS FUND	0.0%	0	0
RADIO COMMUNICATIONS	0.0%	0	0
TRI-MOUNTAIN GOLF	0.0%	0	0
SPECIAL LAW ENFORCEMENT	0.0%	0	0
MENTAL HEALTH SALES TAX	0.0%	0	0
COMMUNITY DEV ADMIN	1.7%	44,145	44,145
WATER RESOURCES	0.0%	0	0
DEVELOPMENT REVIEW	0.0%	0	0
ENGINEERING	0.0%	0	0
INSPECTION	0.0%	0	0
DEVELOPMENT SERVICES	0.8%	19,789	19,789
COMMUNITY PLANNING	0.8%	19,789	19,789
CUSTOMER SERVICE	1.5%	39,579	39,579
ANIMAL CONTROL	0.4%	9,134	9,134
Building	1.7%	44,145	44,145
CODE ENFORCEMENT	0.4%	9,134	9,134
FIRE MARSHAL	0.5%	12,178	12,178
PW - TRANSPORTATION	5.8%	150,703	150,703
PW - ADMIN	1.0%	25,878	25,878
PW - ROAD OPERATIONS	5.4%	138,525	138,525
CAMP BONNEVILLE	0.0%	0	0
SPECIAL INVESTIGATION	0.0%	0	0
NARCOTICS TASK FORCE	0.4%	10,656	10,656
CHILD JUSTICE CENTER	0.9%	24,356	24,356
VETERANS ASSISTANCE	0.0%	0	0
VICTIM WITNESS	0.2%	4,567	4,567
CJA 0.1% SALES TAX	0.0%	0	0
MPD-OPERATIONS FUND	0.0%	0	0
DEPT. of COMMUNITY SERVICES	2.6%	68,501	68,501
STADIUM CONVENTION	0.0%	0	0
SOLID WASTE	1.1%	27,401	27,401
CLEAN WATER FUND / BBC	1.8%	47,190	47,190
WASTEWATER OPERATIONS	0.7%	18,267	18,267
ELECTIONS	0.8%	19,789	19,789
ER&R (Depts 555, 566, 577)	0.9%	22,834	22,834
TER&R	0.0%	0	0
CENTRAL STORES	0.0%	0	0
FACILITIES MANAGEMENT-DIRECT	0.5%	13,700	13,700
MOSQUITO CONTROL DISTRICT	0.0%	0	0
REGIONAL TRANSPORTATION COUNCIL	0.0%	0	0
SWCAA	0.0%	0	0
HEALTH DEPARTMENT	6.8%	175,059	175,059
EMERGENCY MANAGEMENT	0.0%	0	0
LAW LIBRARY	0.0%	0	0
CRESA	0.0%	0	0
Agencies (other Fire Dist. Etc.)	0.0%	0	0
TOTAL	100.0%	2,586,309	0

Central Service Cost Allocation Plan

INFORMATION SERVICES – NETWORK/COMMUNICATIONS

The Information Technology-Network/Communications costs represent the total costs to maintain and operate the network and communications systems, including 1) the Local Area Network that is distributed countywide; and 2) communications systems such as e-mail and internet/intranet access.

Basis of Allocation

The Network/Communications costs are first allocated based on any direct services tracked via reporting category, with the remaining expenses allocated based on the number of personal computers for each department/division.

**2017 Clark County Indirect Cost Allocation (2015 Actuals)
Central Services Allocated Cost Detail**

	INFO SERVICES-Network
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	2,630,163
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	6,120
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	1,219,778
GIS	
Facilities Management	10,999
Office of Budget	6,629
INFO SERVICES-Ops/Sys/Prog	13,700
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$3,887,390

Clark County Central Service Cost Allocation Plan

DESCRIPTION	INFORMATION SERVICES-Network				
	Direct I.T. Network	# of PC's	Percent	County-Wide O/H	Total Allocation
COURTHOUSE					
FRANKLIN CENTER					
CORRECTIONS CENTER (Jail/JWC)					
JUVENILE CENTER					
PUBLIC SERVICE CENTER					
1408 FRANKLIN					
PEPSI BUILDING					
BOND INTEREST					
EQUIPMENT DEPRECIATION					
GIS					
FACILITIES MANAGEMENT					
Budget Office					
INFO SERVICES-Ops/Sys/Prog					
INFO SERVICES-Network		9			(3,899,036)
INFO SERVICES FMS		0	0.0%	0	0
HUMAN RESOURCES		25	1.5%	57,678	57,678
FINANCIAL SERVICES & INT AUDIT		39	2.3%	89,978	89,978
PAYROLL		4	0.2%	9,228	9,228
TREASURY-IND		32	1.9%	73,828	73,828
RECORDS		4	0.3%	9,888	9,888
PURCHASING		29	1.7%	65,918	65,918
PRINTING/MAIL		6	0.3%	13,184	13,184
TELEPHONE		1	0.1%	3,296	3,296
PROS ATTNY-IND		12	0.7%	27,685	27,685
PUBLIC INFORMATION & OUTREACH		8	0.5%	18,457	18,457
ASSESSMENT	35,940	61	3.6%	140,734	176,675
AUDITOR-Auto License & Recording		12	0.7%	27,685	27,685
TREASURER-DIR	35,940	11	0.7%	25,378	61,319
BOE		6	0.4%	13,843	13,843
COMMUNITY SUPPORT		0	0.0%	0	0
COUNTY CLERK		78	4.6%	179,956	179,956
DISTRICT COURT	2,819	71	4.2%	163,806	166,625
SUPERIOR COURT	2,819	56	3.3%	129,199	132,018
JUVENILE	22,554	77	4.6%	177,648	200,203
SHERIFF LAW ENFORCEMENT		76	4.5%	175,295	175,295
SHERIFF CIVIL/SUPPORT		134	7.9%	308,278	308,278
SHERIFF EXEC/ADMIN		52	3.1%	120,893	120,893
JAIL		0	0.0%	0	0
PROS ATTNY-DIR		67	4.0%	154,577	154,577
PA-CHILD SUPPORT		20	1.2%	46,142	46,142
MEDICAL EXAMINER		4	0.2%	9,228	9,228
COMMISSIONERS		15	0.9%	34,607	34,607
COUNTYWIDE SERVICES		0	0.0%	0	0
LAND CONSERVATION		0	0.0%	0	0
CONTINGENCY		0	0.0%	0	0
Risk Management		8	0.5%	18,457	18,457
ESA Endangered Species Act		0	0.0%	0	0
CVTV		0	0.0%	0	0
COOP EXTENSION SERVICES		31	1.8%	71,521	71,521
INDIGENT DEFENSE		0	0.0%	0	0
LEWIS & CLARK RAILROAD		0	0.0%	0	0
CORRECTIONS	28,193	83	4.9%	191,491	219,684

Clark County Central Service Cost Allocation Plan

DESCRIPTION	INFORMATION SERVICES-Network				
	Direct I.T. Network	# of PC's	Percent	County-Wide O/H	Total Allocation
ENVIRONMENTAL SERVICES		27	1.6%	62,292	62,292
PARKS		20	1.2%	46,142	46,142
AUDITOR'S O&M		0	0.0%	0	0
Event Center		0	0.0%	0	0
EMS FUND		0	0.0%	0	0
RADIO COMMUNICATIONS		0	0.0%	0	0
TRI-MOUNTAIN GOLF		0	0.0%	0	0
SPECIAL LAW ENFORCEMENT		0	0.0%	0	0
MENTAL HEALTH SALES TAX		0	0.0%	0	0
COMMUNITY DEV ADMIN	548	29	1.7%	66,907	67,455
WATER RESOURCES		0	0.0%	0	0
DEVELOPMENT REVIEW		0	0.0%	0	0
ENGINEERING		0	0.0%	0	0
INSPECTION		0	0.0%	0	0
DEVELOPMENT SERVICES		13	0.8%	29,993	29,993
COMMUNITY PLANNING		13	0.8%	29,993	29,993
CUSTOMER SERVICE		26	1.5%	59,985	59,985
ANIMAL CONTROL		6	0.4%	13,843	13,843
Building		29	1.7%	66,907	66,907
CODE ENFORCEMENT		6	0.4%	13,843	13,843
FIRE MARSHAL		8	0.5%	18,457	18,457
PW - TRANSPORTATION		99	5.9%	228,405	228,405
PW - ADMIN		17	1.0%	39,221	39,221
PW - ROAD OPERATIONS		91	5.4%	209,948	209,948
CAMP BONNEVILLE		0	0.0%	0	0
SPECIAL INVESTIGATION		0	0.0%	0	0
NARCOTICS TASK FORCE		7	0.4%	16,150	16,150
CHILD JUSTICE CENTER		16	0.9%	36,914	36,914
VETERANS ASSISTANCE		0	0.0%	0	0
VICTIM WITNESS		3	0.2%	6,921	6,921
CJA 0.1% SALES TAX		0	0.0%	0	0
MPD-OPERATIONS FUND		0	0.0%	0	0
DEPT. of COMMUNITY SERVICES		45	2.7%	103,820	103,820
STADIUM CONVENTION		0	0.0%	0	0
SOLID WASTE		18	1.1%	41,528	41,528
CLEAN WATER FUND / BBC		31	1.8%	71,521	71,521
WASTEWATER OPERATIONS		12	0.7%	27,685	27,685
ELECTIONS		13	0.8%	29,993	29,993
ER&R (Depts 555, 566, 577)		15	0.9%	34,607	34,607
TER&R		0	0.0%	0	0
CENTRAL STORES		0	0.0%	0	0
FACILITIES MANAGEMENT-DIRECT		9	0.5%	20,764	20,764
MOSQUITO CONTROL DISTRICT		0	0.0%	0	0
REGIONAL TRANSPORTATION COUNCIL		0	0.0%	0	0
SWCAA		0	0.0%	0	0
HEALTH DEPARTMENT		115	6.8%	265,319	265,319
EMERGENCY MANAGEMENT		0	0.0%	0	0
LAW LIBRARY		0	0.0%	0	0
CRESA		0	0.0%	0	0
Agencies (other Fire Dist. Etc.)		0	0.0%	0	0
TOTAL	128,815	1,699	100%	3,899,036	0

Central Service Cost Allocation Plan

INFORMATION SERVICES – FMS ORACLE SUPPORT

The County's Financial Management System (FMS) is an integrated software system that includes general ledger, purchasing, accounts payable, accounts receivable, payroll, cash receipting, and human resources. The Information Services FMS Oracle support represents the total costs to maintain and operate the software

Basis of Allocation

The FMS costs are first allocated based on any direct services tracked via reporting category, with the remaining expenses allocated based on an equal weighting between the number of employees (payroll and HR functions) and the number of accounting transactions by each department/division.

**2017 Clark County Indirect Cost Allocation (2015 Actuals)
Central Services Allocated Cost Detail**

	INFO SERVICES FMS
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	201,733
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	0
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
GIS	
Facilities Management	508
Office of Budget	0
INFO SERVICES-Ops/Sys/Prog	0
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$202,241

Clark County Central Service Cost Allocation Plan

DESCRIPTION	INFORMATION SERVICES_FMS			
	FTEs	Weighted Trans	Percent	
COURTHOUSE				
FRANKLIN CENTER				
CORRECTIONS CENTER (Jail/JWC)				
JUVENILE CENTER				
PUBLIC SERVICE CENTER				
1408 FRANKLIN				
PEPSI BUILDING				
BOND INTEREST				
EQUIPMENT DEPRECIATION				
GIS				
FACILITIES MANAGEMENT				
Budget Office				
INFO SERVICES-Ops/Sys/Prog				
INFO SERVICES-Network				
INFO SERVICES FMS				(202,241)
HUMAN RESOURCES	17	973	0.8%	1,569
FINANCIAL SERVICES & INT AUDIT	21	768	0.8%	1,691
PAYROLL	4	0	0.1%	237
TREASURY-IND	16	903	0.7%	1,458
RECORDS	3	0	0.1%	178
PURCHASING	12	2,694	1.1%	2,273
PRINTING/MAIL	2	0	0.1%	119
TELEPHONE	1	0	0.0%	59
PROS ATTNY-IND	12	0	0.4%	712
PUBLIC INFORMATION & OUTREACH	6	161	0.2%	449
ASSESSMENT	42	715	1.4%	2,906
AUDITOR-Auto License & Recording	17	0	0.5%	1,009
TREASURER-DIR	10	0	0.3%	593
BOE	1	127	0.1%	133
COMMUNITY SUPPORT	0	33	0.0%	19
COUNTY CLERK	44	1,873	1.8%	3,696
DISTRICT COURT	45	3,721	2.4%	4,825
SUPERIOR COURT	30	2,628	1.6%	3,273
JUVENILE	88	3,869	3.7%	7,433
SHERIFF LAW ENFORCEMENT	148	19,938	10.1%	20,332
SHERIFF CIVIL/SUPPORT	78	6,831	4.2%	8,585
SHERIFF EXEC/ADMIN	27	3,063	1.7%	3,347
JAIL	163	3,261	5.7%	11,561
PROS ATTNY-DIR	72	2,053	2.7%	5,432
PA-CHILD SUPPORT	20	582	0.8%	1,524
MEDICAL EXAMINER	9	443	0.4%	776
COMMISSIONERS	14	585	0.6%	1,170
COUNTYWIDE SERVICES	0	242	0.1%	140
LAND CONSERVATION	0	0	0.0%	0
CONTINGENCY	0	0	0.0%	0
Risk Management	5	1,017	0.4%	886
ESA Endangered Species Act	0	0	0.0%	0
CVTV	0	12	0.0%	7
COOP EXTENSION SERVICES	0	0	0.0%	0
INDIGENT DEFENSE	0	13,209	3.8%	7,652
LEWIS & CLARK RAILROAD	0	136	0.0%	79
CORRECTIONS	71	1,911	2.6%	5,305

Clark County Central Service Cost Allocation Plan

DESCRIPTION	INFORMATION SERVICES_FMS			
	FTEs	Weighted Trans	Percent	
ENVIRONMENTAL SERVICES	37	2,561	1.8%	3,694
PARKS	32	3	0.9%	1,901
AUDITOR'S O&M	0	213	0.1%	123
Event Center	0	4,143	1.2%	2,400
EMS FUND	0	3	0.0%	2
RADIO COMMUNICATIONS	0	0	0.0%	0
TRI-MOUNTAIN GOLF	0	75	0.0%	43
SPECIAL LAW ENFORCEMENT	0	0	0.0%	0
MENTAL HEALTH SALES TAX	13	0	0.4%	771
COMMUNITY DEV ADMIN	12	633	0.5%	1,079
WATER RESOURCES	0	0	0.0%	0
DEVELOPMENT REVIEW	0	0	0.0%	0
ENGINEERING	0	1,119	0.3%	648
INSPECTION	0	0	0.0%	0
DEVELOPMENT SERVICES	8	444	0.4%	717
COMMUNITY PLANNING	11	759	0.5%	1,092
CUSTOMER SERVICE	20	558	0.7%	1,510
ANIMAL CONTROL	7	858	0.5%	912
Building	38	1,443	1.5%	3,091
CODE ENFORCEMENT	4	153	0.2%	326
FIRE MARSHAL	7	2,949	1.1%	2,124
PW - TRANSPORTATION	99	10,048	5.8%	11,695
PW - ADMIN	18	859	0.8%	1,536
PW - ROAD OPERATIONS	70	6,145	3.8%	7,684
CAMP BONNEVILLE	0	456	0.1%	264
SPECIAL INVESTIGATION	0	153	0.0%	89
NARCOTICS TASK FORCE	0	927	0.3%	537
CHILD JUSTICE CENTER	6	696	0.4%	747
VETERANS ASSISTANCE	0	84	0.0%	49
VICTIM WITNESS	8	24	0.2%	474
CJA 0.1% SALES TAX	0	0	0.0%	0
MPD-OPERATIONS FUND	0	4,872	1.4%	2,822
DEPT. of COMMUNITY SERVICES	64	11,484	5.2%	10,421
STADIUM CONVENTION	0	1,737	0.5%	1,006
SOLID WASTE	13	2,607	1.1%	2,282
CLEAN WATER FUND / BBC	19	1,305	0.9%	1,854
WASTEWATER OPERATIONS	15	2,454	1.1%	2,297
ELECTIONS	8	1,740	0.7%	1,483
ER&R (Depts 555, 566, 577)	20	6,492	2.4%	4,918
TER&R	17	1,449	0.9%	1,848
CENTRAL STORES	0	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	39	11,097	4.3%	8,743
MOSQUITO CONTROL DISTRICT	4	714	0.3%	651
REGIONAL TRANSPORTATION COUNCIL	10	582	0.5%	931
SWCAA	18	1,518	1.0%	1,947
HEALTH DEPARTMENT	89	8,112	4.9%	9,992
EMERGENCY MANAGEMENT	0	0	0.0%	0
LAW LIBRARY	2	528	0.2%	425
CRESA	24	4,263	1.9%	3,894
Agencies (other Fire Dist. Etc.)	0	6,545	1.9%	3,791
TOTAL	1,704	174,554	100%	0

Central Service Cost Allocation Plan

HUMAN RESOURCES

The Human Resources Department is responsible for wage and salary administration, labor contract negotiations, administration of fringe benefits, and recruitment of employees, among other responsibilities.

Basis of Allocation

The basis of allocation is the number of full time equivalent personnel in each department/division.

**2017 Clark County Indirect Cost Allocation (2015 Actuals)
Central Services Allocated Cost Detail**

	Human Resources
Expenses	
Personnel Services	1,743,759
Services, Supplies, & Interfund	285,856
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	2,029,615
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	20,849
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
GIS	
Facilities Management	37,470
Office of Budget	5,116
INFO SERVICES-Ops/Sys/Prog	38,056
INFO SERVICES-Network	57,678
INFO SERVICES FMS	1,569
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$2,190,353

Clark County Central Service Cost Allocation Plan

DESCRIPTION	HUMAN RESOURCES		
	FTEs	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
GIS			
FACILITIES MANAGEMENT			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			(2,190,353)
FINANCIAL SERVICES & INT AUDIT	21	1.2%	27,262
PAYROLL	4	0.2%	5,193
TREASURY-IND	16	0.9%	20,446
RECORDS	3	0.2%	3,895
PURCHASING	12	0.7%	15,578
PRINTING/MAIL	2	0.1%	2,596
TELEPHONE	1	0.1%	1,298
PROS ATTNY-IND	12	0.7%	15,578
PUBLIC INFORMATION & OUTREACH	6	0.4%	7,789
ASSESSMENT	42	2.5%	54,524
AUDITOR-Auto License & Recording	17	1.0%	22,069
TREASURER-DIR	10	0.6%	12,982
BOE	1	0.1%	1,298
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	44	2.6%	57,120
DISTRICT COURT	45	2.7%	58,418
SUPERIOR COURT	30	1.7%	38,296
JUVENILE	88	5.2%	113,591
SHERIFF LAW ENFORCEMENT	148	8.8%	192,131
SHERIFF CIVIL/SUPPORT	78	4.6%	101,258
SHERIFF EXEC/ADMIN	27	1.6%	34,402
JAIL	163	9.7%	211,603
PROS ATTNY-DIR	72	4.2%	92,820
PA-CHILD SUPPORT	20	1.2%	25,964
MEDICAL EXAMINER	9	0.5%	11,359
COMMISSIONERS	14	0.8%	18,175
COUNTYWIDE SERVICES	0	0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
Risk Management	5	0.3%	6,491
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	0	0.0%	0
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	71	4.2%	91,846

Clark County Central Service Cost Allocation Plan

DESCRIPTION	HUMAN RESOURCES		
	FTEs	Percent	Allocation
ENVIRONMENTAL SERVICES	37	2.2%	48,357
PARKS	32	1.9%	41,542
AUDITOR'S O&M	0	0.0%	0
Event Center	0	0.0%	0
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
TRI-MOUNTAIN GOLF	0	0.0%	0
SPECIAL LAW ENFORCEMENT	0	0.0%	0
MENTAL HEALTH SALES TAX	13	0.8%	16,876
COMMUNITY DEV ADMIN	12	0.7%	15,578
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	0	0.0%	0
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	8	0.5%	10,061
COMMUNITY PLANNING	11	0.7%	14,280
CUSTOMER SERVICE	20	1.2%	25,964
ANIMAL CONTROL	7	0.4%	9,087
Building	38	2.3%	49,331
CODE ENFORCEMENT	4	0.2%	5,193
FIRE MARSHAL	7	0.4%	9,087
PW - TRANSPORTATION	99	5.9%	128,520
PW - ADMIN	18	1.0%	22,718
PW - ROAD OPERATIONS	70	4.1%	90,223
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.0%	0
CHILD JUSTICE CENTER	6	0.3%	7,529
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	8	0.5%	10,061
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	0	0.0%	0
DEPT. of COMMUNITY SERVICES	64	3.8%	82,434
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	13	0.8%	16,876
CLEAN WATER FUND / BBC	19	1.1%	24,016
WASTEWATER OPERATIONS	15	0.9%	19,148
ELECTIONS	8	0.5%	10,385
ER&R (Depts 555, 566, 577)	20	1.2%	25,314
TER&R	17	1.0%	22,069
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	39	2.3%	50,629
MOSQUITO CONTROL DISTRICT	4	0.2%	5,193
REGIONAL TRANSPORTATION COUNCIL	10	0.6%	12,982
SWCAA	18	1.1%	23,367
HEALTH DEPARTMENT	89	5.3%	115,798
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	2	0.1%	2,596
CRESA	24	1.4%	31,156
Agencies (other Fire Dist. Etc.)	0	0.0%	0
TOTAL	1,687	100%	0

Central Service Cost Allocation Plan

FINANCIAL SERVICES & INTERNAL AUDIT

Financial Services is the part of the Auditor's Office responsible for accounting and fiscal controls over budget for all departments of the County and provides accounts receivable, accounts payable, general ledger accounting, capital asset inventory maintenance, and general bonded debt accounting, and internal audit services. The office also prepares the Comprehensive Annual Financial Report, Disclosure Statements, Yearly Information Statements and other information.

Basis of Allocation

The basis of allocation is the count of the accounting transactions by each department/division.

**2017 Clark County Indirect Cost Allocation (2015 Actuals)
Central Services Allocated Cost Detail**

	Financial Services & Int. Audit
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	1,934,158
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	0
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	28,903
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
GIS	
Facilities Management	51,944
Office of Budget	4,875
INFO SERVICES-Ops/Sys/Prog	59,368
INFO SERVICES-Network	89,978
INFO SERVICES FMS	1,691
Human Resources	27,262
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$2,198,179

Clark County Central Service Cost Allocation Plan

DESCRIPTION	FINANCIAL SERVICES & INT AUDIT		
	Weighted Trans	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
GIS			
FACILITIES MANAGEMENT			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			(2,198,179)
PAYROLL	0	0.0%	0
TREASURY-IND	903	0.5%	11,490
RECORDS	0	0.0%	0
PURCHASING	2,694	1.6%	34,267
PRINTING/MAIL	0	0.0%	0
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	0	0.0%	0
PUBLIC INFORMATION & OUTREACH	161	0.1%	2,043
ASSESSMENT	715	0.4%	9,097
AUDITOR-Auto License & Recording	0	0.0%	0
TREASURER-DIR	0	0.0%	0
BOE	127	0.1%	1,619
COMMUNITY SUPPORT	33	0.0%	424
COUNTY CLERK	1,873	1.1%	23,823
DISTRICT COURT	3,721	2.2%	47,325
SUPERIOR COURT	2,628	1.5%	33,426
JUVENILE	3,869	2.2%	49,217
SHERIFF LAW ENFORCEMENT	19,938	11.5%	253,612
SHERIFF CIVIL/SUPPORT	6,831	4.0%	86,890
SHERIFF EXEC/ADMIN	3,063	1.8%	38,963
JAIL	3,261	1.9%	41,483
PROS ATTNY-DIR	2,053	1.2%	26,112
PA-CHILD SUPPORT	582	0.3%	7,408
MEDICAL EXAMINER	443	0.3%	5,629
COMMISSIONERS	585	0.3%	7,439
COUNTYWIDE SERVICES	242	0.1%	3,084
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
Risk Management	1,017	0.6%	12,936
ESA Endangered Species Act	0	0.0%	0
CVTV	12	0.0%	154
COOP EXTENSION SERVICES	0	0.0%	0
INDIGENT DEFENSE	13,209	7.6%	168,023
LEWIS & CLARK RAILROAD	136	0.1%	1,736
CORRECTIONS	1,911	1.1%	24,303

Clark County Central Service Cost Allocation Plan

DESCRIPTION	FINANCIAL SERVICES & INT AUDIT		
	Weighted Trans	Percent	Allocation
ENVIRONMENTAL SERVICES	2,561	1.5%	32,580
PARKS	3	0.0%	39
AUDITOR'S O&M	213	0.1%	2,709
Event Center	4,143	2.4%	52,699
EMS FUND	3	0.0%	38
RADIO COMMUNICATIONS	0	0.0%	0
TRI-MOUNTAIN GOLF	75	0.0%	954
SPECIAL LAW ENFORCEMENT	0	0.0%	0
MENTAL HEALTH SALES TAX	0	0.0%	0
COMMUNITY DEV ADMIN	633	0.4%	8,052
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	1,119	0.6%	14,234
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	444	0.3%	5,648
COMMUNITY PLANNING	759	0.4%	9,654
CUSTOMER SERVICE	558	0.3%	7,098
ANIMAL CONTROL	858	0.5%	10,914
Building	1,443	0.8%	18,355
CODE ENFORCEMENT	153	0.1%	1,946
FIRE MARSHAL	2,949	1.7%	37,511
PW - TRANSPORTATION	10,048	5.8%	127,812
PW - ADMIN	859	0.5%	10,922
PW - ROAD OPERATIONS	6,145	3.6%	78,167
CAMP BONNEVILLE	456	0.3%	5,800
SPECIAL INVESTIGATION	153	0.1%	1,946
NARCOTICS TASK FORCE	927	0.5%	11,791
CHILD JUSTICE CENTER	696	0.4%	8,853
VETERANS ASSISTANCE	84	0.0%	1,068
VICTIM WITNESS	24	0.0%	305
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	4,872	2.8%	61,972
DEPT. of COMMUNITY SERVICES	11,484	6.6%	146,076
STADIUM CONVENTION	1,737	1.0%	22,095
SOLID WASTE	2,607	1.5%	33,161
CLEAN WATER FUND / BBC	1,305	0.8%	16,600
WASTEWATER OPERATIONS	2,454	1.4%	31,215
ELECTIONS	1,740	1.0%	22,133
ER&R (Depts 555, 566, 577)	6,492	3.8%	82,578
TER&R	1,449	0.8%	18,431
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	11,097	6.4%	141,154
MOSQUITO CONTROL DISTRICT	714	0.4%	9,082
REGIONAL TRANSPORTATION COUNCIL	582	0.3%	7,403
SWCAA	1,518	0.9%	19,309
HEALTH DEPARTMENT	8,112	4.7%	103,184
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	528	0.3%	6,716
CRESA	4,263	2.5%	54,225
Agencies (other Fire Dist. Etc.)	6,545	3.8%	83,246
TOTAL	172,813	100%	0

Central Service Cost Allocation Plan

PAYROLL ACCOUNTING

The Payroll Accounting function is part of the County Auditor's Office responsible for maintaining the County's payroll records and processing paychecks.

Basis of Allocation

The basis of allocation is the number of FTE's (employees) for each department/division.

**2017 Clark County Indirect Cost Allocation (2015 Actuals)
Central Services Allocated Cost Detail**

	Payroll
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	384,780
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	0
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	3,211
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
GIS	
Facilities Management	5,772
Office of Budget	970
INFO SERVICES-Ops/Sys/Prog	6,089
INFO SERVICES-Network	9,228
INFO SERVICES FMS	237
Human Resources	5,193
Financial Services & Int. Audit	0
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$415,481

Clark County Central Service Cost Allocation Plan

DESCRIPTION	FINANCIAL SERVICES & INT AUDIT		
	Weighted Trans	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
GIS			
FACILITIES MANAGEMENT			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			(2,198,179)
PAYROLL	0	0.0%	0
TREASURY-IND	903	0.5%	11,490
RECORDS	0	0.0%	0
PURCHASING	2,694	1.6%	34,267
PRINTING/MAIL	0	0.0%	0
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	0	0.0%	0
PUBLIC INFORMATION & OUTREACH	161	0.1%	2,043
ASSESSMENT	715	0.4%	9,097
AUDITOR-Auto License & Recording	0	0.0%	0
TREASURER-DIR	0	0.0%	0
BOE	127	0.1%	1,619
COMMUNITY SUPPORT	33	0.0%	424
COUNTY CLERK	1,873	1.1%	23,823
DISTRICT COURT	3,721	2.2%	47,325
SUPERIOR COURT	2,628	1.5%	33,426
JUVENILE	3,869	2.2%	49,217
SHERIFF LAW ENFORCEMENT	19,938	11.5%	253,612
SHERIFF CIVIL/SUPPORT	6,831	4.0%	86,890
SHERIFF EXEC/ADMIN	3,063	1.8%	38,963
JAIL	3,261	1.9%	41,483
PROS ATTNY-DIR	2,053	1.2%	26,112
PA-CHILD SUPPORT	582	0.3%	7,408
MEDICAL EXAMINER	443	0.3%	5,629
COMMISSIONERS	585	0.3%	7,439
COUNTYWIDE SERVICES	242	0.1%	3,084
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
Risk Management	1,017	0.6%	12,936
ESA Endangered Species Act	0	0.0%	0
CVTV	12	0.0%	154
COOP EXTENSION SERVICES	0	0.0%	0
INDIGENT DEFENSE	13,209	7.6%	168,023
LEWIS & CLARK RAILROAD	136	0.1%	1,736
CORRECTIONS	1,911	1.1%	24,303

Clark County Central Service Cost Allocation Plan

DESCRIPTION	FINANCIAL SERVICES & INT AUDIT		
	Weighted Trans	Percent	Allocation
ENVIRONMENTAL SERVICES	2,561	1.5%	32,580
PARKS	3	0.0%	39
AUDITOR'S O&M	213	0.1%	2,709
Event Center	4,143	2.4%	52,699
EMS FUND	3	0.0%	38
RADIO COMMUNICATIONS	0	0.0%	0
TRI-MOUNTAIN GOLF	75	0.0%	954
SPECIAL LAW ENFORCEMENT	0	0.0%	0
MENTAL HEALTH SALES TAX	0	0.0%	0
COMMUNITY DEV ADMIN	633	0.4%	8,052
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	1,119	0.6%	14,234
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	444	0.3%	5,648
COMMUNITY PLANNING	759	0.4%	9,654
CUSTOMER SERVICE	558	0.3%	7,098
ANIMAL CONTROL	858	0.5%	10,914
Building	1,443	0.8%	18,355
CODE ENFORCEMENT	153	0.1%	1,946
FIRE MARSHAL	2,949	1.7%	37,511
PW - TRANSPORTATION	10,048	5.8%	127,812
PW - ADMIN	859	0.5%	10,922
PW - ROAD OPERATIONS	6,145	3.6%	78,167
CAMP BONNEVILLE	456	0.3%	5,800
SPECIAL INVESTIGATION	153	0.1%	1,946
NARCOTICS TASK FORCE	927	0.5%	11,791
CHILD JUSTICE CENTER	696	0.4%	8,853
VETERANS ASSISTANCE	84	0.0%	1,068
VICTIM WITNESS	24	0.0%	305
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	4,872	2.8%	61,972
DEPT. of COMMUNITY SERVICES	11,484	6.6%	146,076
STADIUM CONVENTION	1,737	1.0%	22,095
SOLID WASTE	2,607	1.5%	33,161
CLEAN WATER FUND / BBC	1,305	0.8%	16,600
WASTEWATER OPERATIONS	2,454	1.4%	31,215
ELECTIONS	1,740	1.0%	22,133
ER&R (Depts 555, 566, 577)	6,492	3.8%	82,578
TER&R	1,449	0.8%	18,431
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	11,097	6.4%	141,154
MOSQUITO CONTROL DISTRICT	714	0.4%	9,082
REGIONAL TRANSPORTATION COUNCIL	582	0.3%	7,403
SWCAA	1,518	0.9%	19,309
HEALTH DEPARTMENT	8,112	4.7%	103,184
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	528	0.3%	6,716
CRESA	4,263	2.5%	54,225
Agencies (other Fire Dist. Etc.)	6,545	3.8%	83,246
TOTAL	172,813	100%	0

Central Service Cost Allocation Plan

COUNTY TREASURER-INDIRECT

This represents the costs related to some treasurer services provided to all county and some non-county government departments. These services include the receipt of deposits and general cash accounting. These costs do not include general tax collection or investment activities.

Basis of Allocation

The basis of allocation is the weighted count of the applicable treasury transactions by each department/division.

**2017 Clark County Indirect Cost Allocation (2015 Actuals)
Central Services Allocated Cost Detail**

	Treasurer-Ind
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	788,419
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	0
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	8,306
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	15,462
GIS	
Facilities Management	14,927
Office of Budget	1,987
INFO SERVICES-Ops/Sys/Prog	48,712
INFO SERVICES-Network	73,828
INFO SERVICES FMS	1,458
Human Resources	20,446
Financial Services & Int. Audit	11,490
Payroll	3,460
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$988,495

Clark County Central Service Cost Allocation Plan

DESCRIPTION	TREASURY-IND		
	Weighted Trans	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
GIS			
FACILITIES MANAGEMENT			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			(988,495)
RECORDS	0	0.0%	0
PURCHASING	0	0.0%	0
PRINTING/MAIL	0	0.0%	0
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	0	0.0%	0
PUBLIC INFORMATION & OUTREACH	0	0.0%	0
ASSESSMENT	0	0.0%	0
AUDITOR-Auto License & Recording	0	0.0%	0
TREASURER-DIR	0	0.0%	0
BOE	0	0.0%	0
COMMUNITY SUPPORT	2	0.0%	80
COUNTY CLERK	31	0.1%	1,036
DISTRICT COURT	104	0.4%	3,506
SUPERIOR COURT	5	0.0%	159
JUVENILE	35	0.1%	1,195
SHERIFF LAW ENFORCEMENT	2,301	7.9%	77,683
SHERIFF CIVIL/SUPPORT	0	0.0%	0
SHERIFF EXEC/ADMIN	52	0.2%	1,753
JAIL	0	0.0%	0
PROS ATTNY-DIR	739	2.5%	24,938
PA-CHILD SUPPORT	7	0.0%	239
MEDICAL EXAMINER	5	0.0%	159
COMMISSIONERS	7	0.0%	239
COUNTYWIDE SERVICES	7	0.0%	239
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
Risk Management	14	0.0%	473
ESA Endangered Species Act	0	0.0%	0
CVTV	12	0.0%	398
COOP EXTENSION SERVICES	0	0.0%	0
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	2	0.0%	80

Clark County Central Service Cost Allocation Plan

DESCRIPTION	TREASURY-IND		
	Weighted Trans	Percent	Allocation
ENVIRONMENTAL SERVICES	12	0.0%	398
PARKS	0	0.0%	0
AUDITOR'S O&M	1	0.0%	34
Event Center	769	2.6%	25,965
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
TRI-MOUNTAIN GOLF	865	3.0%	29,206
SPECIAL LAW ENFORCEMENT	0	0.0%	0
MENTAL HEALTH SALES TAX	0	0.0%	0
COMMUNITY DEV ADMIN	1,147	3.9%	38,728
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	0	0.0%	0
INSPECTION	1	0.0%	34
DEVELOPMENT SERVICES	0	0.0%	0
COMMUNITY PLANNING	2	0.0%	68
CUSTOMER SERVICE	1	0.0%	34
ANIMAL CONTROL	225	0.8%	7,597
Building	4	0.0%	135
CODE ENFORCEMENT	0	0.0%	0
FIRE MARSHAL	1	0.0%	34
PW - TRANSPORTATION	86	0.3%	2,912
PW - ADMIN	259	0.9%	8,737
PW - ROAD OPERATIONS	0	0.0%	0
CAMP BONNEVILLE	2	0.0%	68
SPECIAL INVESTIGATION	1	0.0%	34
NARCOTICS TASK FORCE	34	0.1%	1,148
CHILD JUSTICE CENTER	51	0.2%	1,722
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	41	0.1%	1,384
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	96	0.3%	3,241
DEPT. of COMMUNITY SERVICES	220	0.8%	7,428
STADIUM CONVENTION	6	0.0%	203
SOLID WASTE	117	0.4%	3,950
CLEAN WATER FUND / BBC	3	0.0%	101
WASTEWATER OPERATIONS	0	0.0%	0
ELECTIONS	3	0.0%	101
ER&R (Depts 555, 566, 577)	14	0.0%	473
TER&R	0	0.0%	0
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	25	0.1%	844
MOSQUITO CONTROL DISTRICT	1	0.0%	34
REGIONAL TRANSPORTATION COUNCIL	41	0.1%	1,384
SWCAA	136	0.5%	4,592
HEALTH DEPARTMENT	1,827	6.2%	61,688
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	197	0.7%	6,652
CRESA	26	0.1%	878
Agencies (other Fire Dist. Etc.)	19,740	67.4%	666,512
TOTAL	29,276	100%	0

Central Service Cost Allocation Plan

RECORDS

The Records division maintains copies of the County records in accordance with State regulations and disposes those records as retention periods expire.

Basis of Allocation

These costs are allocated based on the total number of archived boxes maintained at the Records Center, by department/division.

**2017 Clark County Indirect Cost Allocation (2015 Actuals)
Central Services Allocated Cost Detail**

	Records
Expenses	
Personnel Services	243,149
Services, Supplies, & Interfund	46,355
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	289,504
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	0
1408 Franklin	0
Pepsi Building	
Bond Interest	53,442
Equipment Depreciation	0
GIS	
Facilities Management	0
Office of Budget	730
INFO SERVICES-Ops/Sys/Prog	6,524
INFO SERVICES-Network	9,888
INFO SERVICES FMS	178
Human Resources	3,895
Financial Services & Int. Audit	0
Payroll	659
Treasurer-Ind	0
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$364,819

Clark County Central Service Cost Allocation Plan

DESCRIPTION	RECORDS		
	# of Boxes	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
GIS			
FACILITIES MANAGEMENT			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			(369,551)
PURCHASING	65	0.3%	1,246
PRINTING/MAIL	2	0.0%	38
TELEPHONE	2	0.0%	38
PROS ATTNY-IND	468	2.4%	8,969
PUBLIC INFORMATION & OUTREACH	22	0.1%	422
ASSESSMENT	372	1.9%	7,129
AUDITOR-Auto License & Recording	26	0.1%	492
TREASURER-DIR	374	1.9%	7,167
BOE	72	0.4%	1,380
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	3,801	19.7%	72,842
DISTRICT COURT	1,871	9.7%	35,856
SUPERIOR COURT	183	0.9%	3,507
JUVENILE	21	0.1%	402
SHERIFF LAW ENFORCEMENT	1,263	6.5%	24,204
SHERIFF CIVIL/SUPPORT	0	0.0%	0
SHERIFF EXEC/ADMIN	0	0.0%	0
JAIL	806	4.2%	15,446
PROS ATTNY-DIR	3,343	17.3%	64,065
PA-CHILD SUPPORT	939	4.9%	17,995
MEDICAL EXAMINER	0	0.0%	0
COMMISSIONERS	40	0.2%	767
COUNTYWIDE SERVICES	0	0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
Risk Management	40	0.2%	767
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	0	0.0%	0
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	5	0.0%	96
CORRECTIONS	999	5.2%	19,145

Clark County Central Service Cost Allocation Plan

DESCRIPTION	RECORDS		
	# of Boxes	Percent	Allocation
ENVIRONMENTAL SERVICES	20	0.1%	383
PARKS	0	0.0%	0
AUDITOR'S O&M	0	0.0%	0
Event Center	78	0.4%	1,495
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
TRI-MOUNTAIN GOLF	0	0.0%	0
SPECIAL LAW ENFORCEMENT	0	0.0%	0
MENTAL HEALTH SALES TAX	0	0.0%	0
COMMUNITY DEV ADMIN	530	2.7%	10,157
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	0	0.0%	0
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	0	0.0%	0
COMMUNITY PLANNING	0	0.0%	0
CUSTOMER SERVICE	0	0.0%	0
ANIMAL CONTROL	116	0.6%	2,223
Building	0	0.0%	0
CODE ENFORCEMENT	0	0.0%	0
FIRE MARSHAL	0	0.0%	0
PW - TRANSPORTATION	160	0.8%	3,066
PW - ADMIN	632	3.3%	12,112
PW - ROAD OPERATIONS	0	0.0%	0
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.0%	0
CHILD JUSTICE CENTER	0	0.0%	0
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	102	0.5%	1,955
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	12	0.1%	230
DEPT. of COMMUNITY SERVICES	739	3.8%	14,162
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	0	0.0%	0
CLEAN WATER FUND / BBC	0	0.0%	0
WASTEWATER OPERATIONS	0	0.0%	0
ELECTIONS	893	4.6%	17,113
ER&R (Depts 555, 566, 577)	63	0.3%	1,207
TER&R	0	0.0%	0
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	0	0.0%	0
MOSQUITO CONTROL DISTRICT	0	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	1,132	5.9%	21,694
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
CRESA	86	0.4%	1,648
Agencies (other Fire Dist. Etc.)	7	0.0%	134
TOTAL	19,284	100%	0

Central Service Cost Allocation Plan

PURCHASING

The Purchasing Division is responsible for all activities involved in the acquisition and use of goods and services utilized in the operations of the County. These activities include contract services, inventory control, purchasing, expediting, traffic, materials handling, warehousing, receiving, shipping, and disposal of surplus and obsolete materials and equipment.

Basis of Allocation

These costs are allocated based on an equal weighting between the total number of purchase orders and the number of purchase requisitions incurred by each department/division.

**2017 Clark County Indirect Cost Allocation (2015 Actuals)
Central Services Allocated Cost Detail**

	Purchasing
Expenses	
Personnel Services	576,815
Services, Supplies, & Interfund	34,356
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	611,172
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	14,796
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
GIS	
Facilities Management	26,591
Office of Budget	1,540
INFO SERVICES-Ops/Sys/Prog	43,493
INFO SERVICES-Network	65,918
INFO SERVICES FMS	2,273
Human Resources	15,578
Financial Services & Int. Audit	34,267
Payroll	2,636
Treasurer-Ind	0
Records	1,246
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$819,510

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PURCHASING		
	Weighted Trans	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
GIS			
FACILITIES MANAGEMENT			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			
PURCHASING			(819,510)
PRINTING/MAIL	0	0.0%	0
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	0	0.0%	0
PUBLIC INFORMATION & OUTREACH	0	0.1%	1,152
ASSESSMENT	0	0.9%	7,659
AUDITOR-Auto License & Recording	0	0.0%	0
TREASURER-DIR	0	0.0%	0
BOE	0	0.1%	950
COMMUNITY SUPPORT	0	0.1%	808
COUNTY CLERK	0	1.6%	13,157
DISTRICT COURT	0	0.7%	5,961
SUPERIOR COURT	0	1.7%	13,840
JUVENILE	0	2.5%	20,591
SHERIFF LAW ENFORCEMENT	0	2.2%	17,695
SHERIFF CIVIL/SUPPORT	0	5.8%	47,239
SHERIFF EXEC/ADMIN	0	1.5%	12,564
JAIL	0	3.6%	29,778
PROS ATTNY-DIR	0	2.5%	20,127
PA-CHILD SUPPORT	0	1.4%	11,762
MEDICAL EXAMINER	0	0.3%	2,102
COMMISSIONERS	0	1.5%	12,569
COUNTYWIDE SERVICES	0	0.2%	1,817
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
Risk Management	0	1.2%	9,996
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	101
COOP EXTENSION SERVICES	0	0.0%	0
INDIGENT DEFENSE	0	8.7%	71,273
LEWIS & CLARK RAILROAD	0	0.1%	1,110
CORRECTIONS	0	1.1%	8,609

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PURCHASING		
	Weighted Trans	Percent	Allocation
ENVIRONMENTAL SERVICES	0	1.4%	11,839
PARKS	0	0.0%	0
AUDITOR'S O&M	0	0.3%	2,808
Event Center	0	1.7%	14,226
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
TRI-MOUNTAIN GOLF	0	0.3%	2,522
SPECIAL LAW ENFORCEMENT	0	0.0%	0
MENTAL HEALTH SALES TAX	0	0.0%	0
COMMUNITY DEV ADMIN	0	0.5%	4,405
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	0	0.1%	1,152
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	0	0.5%	4,161
COMMUNITY PLANNING	0	0.8%	6,322
CUSTOMER SERVICE	0	0.5%	3,901
ANIMAL CONTROL	0	1.8%	14,468
Building	0	2.2%	17,982
CODE ENFORCEMENT	0	0.1%	950
FIRE MARSHAL	0	0.6%	4,851
PW - TRANSPORTATION	0	11.2%	91,389
PW - ADMIN	0	1.1%	9,213
PW - ROAD OPERATIONS	0	3.9%	31,577
CAMP BONNEVILLE	0	0.9%	7,063
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.2%	1,312
CHILD JUSTICE CENTER	0	0.6%	5,212
VETERANS ASSISTANCE	0	0.0%	404
VICTIM WITNESS	0	0.1%	950
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	0	2.8%	23,322
DEPT. of COMMUNITY SERVICES	0	6.1%	49,587
STADIUM CONVENTION	0	4.2%	34,513
SOLID WASTE	0	1.5%	12,300
CLEAN WATER FUND / BBC	0	1.9%	15,839
WASTEWATER OPERATIONS	0	1.3%	10,434
ELECTIONS	0	0.9%	7,693
ER&R (Depts 555, 566, 577)	0	2.7%	22,062
TER&R	0	2.5%	20,236
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	0	2.5%	20,784
MOSQUITO CONTROL DISTRICT	0	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	0	4.7%	38,831
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
CRESA	0	1.7%	13,822
Agencies (other Fire Dist. Etc.)	0	0.3%	2,522
TOTAL	1	100%	0

Central Service Cost Allocation Plan

PRINTING/MAIL ROOM

The Print Shop and Mail Room are a function of the County's General Services Department. Non-general fund departments pay the Print Shop directly for materials, and non-general fund departments pay the Mail Room directly for outgoing postage. These costs are excluded from the allocation.

Basis of Allocation

Remaining Print Shop costs (salaries/supplies) are allocated to general fund departments based on total direct costs. Remaining Mail Room costs (salaries) are allocated based on direct costs for all departments/divisions.

**2017 Clark County Indirect Cost Allocation (2015 Actuals)
Central Services Allocated Cost Detail**

	Printing/Mail
Expenses	
Personnel Services	108,562
Services, Supplies, & Interfund	617,684
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	726,246
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	0
1408 Franklin	1,508
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
GIS	
Facilities Management	27,693
Office of Budget	1,831
INFO SERVICES-Ops/Sys/Prog	8,699
INFO SERVICES-Network	13,184
INFO SERVICES FMS	119
Human Resources	2,596
Financial Services & Int. Audit	0
Payroll	439
Treasurer-Ind	0
Records	38
Purchasing	0
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$782,352

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PRINTING/MAIL			
	Worksheet Alloc	Percent	Step Down Allocation	Total Allocation
COURTHOUSE				
FRANKLIN CENTER				
CORRECTIONS CENTER (Jail/JWC)				
JUVENILE CENTER				
PUBLIC SERVICE CENTER				
1408 FRANKLIN				
PEPSI BUILDING				
BOND INTEREST				
EQUIPMENT DEPRECIATION				
GIS				
FACILITIES MANAGEMENT				
Budget Office				
INFO SERVICES-Ops/Sys/Prog				
INFO SERVICES-Network				
INFO SERVICES FMS				
HUMAN RESOURCES				
FINANCIAL SERVICES & INT AUDIT				
PAYROLL				
TREASURY-IND				
RECORDS				
PURCHASING				
PRINTING/MAIL				(128,540)
TELEPHONE	0	0.0%	0	0
PROS ATTNY-IND	7,276	1.1%	1,430	8,706
PUBLIC INFORMATION & OUTREACH	2,534	0.4%	498	3,032
ASSESSMENT	19,093	2.9%	3,754	22,847
AUDITOR-Auto License & Recording	5,994	0.9%	1,178	7,172
TREASURER-DIR	7,899	1.2%	1,553	9,452
BOE	728	0.1%	143	871
COMMUNITY SUPPORT	0	0.0%	0	0
COUNTY CLERK	16,022	2.5%	3,150	19,172
DISTRICT COURT	22,016	3.4%	4,328	26,345
SUPERIOR COURT	18,827	2.9%	3,701	22,529
JUVENILE	42,177	6.5%	8,292	50,469
SHERIFF LAW ENFORCEMENT	97,410	14.9%	19,151	116,560
SHERIFF CIVIL/SUPPORT	35,130	5.4%	6,907	42,037
SHERIFF EXEC/ADMIN	18,400	2.8%	3,618	22,018
JAIL	98,847	15.1%	19,433	118,281
PROS ATTNY-DIR	36,598	5.6%	7,195	43,793
PA-CHILD SUPPORT	9,914	1.5%	1,949	11,863
MEDICAL EXAMINER	5,770	0.9%	1,134	6,905
COMMISSIONERS	7,490	1.1%	1,472	8,962
COUNTYWIDE SERVICES	2,818	0.4%	554	3,372
LAND CONSERVATION	0	0.0%	0	0
CONTINGENCY	168	0.0%	33	201
Risk Management	599	0.1%	118	717
ESA Endangered Species Act	0	0.0%	0	0
CVTV	0	0.0%	0	0
COOP EXTENSION SERVICES	0	0.0%	0	0
INDIGENT DEFENSE	25,947	4.0%	5,101	31,048
LEWIS & CLARK RAILROAD	707	0.1%	139	845
CORRECTIONS	28,513	4.4%	5,606	34,119

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PRINTING/MAIL			
	Worksheet Alloc	Percent	Step Down Allocation	Total Allocation
ENVIRONMENTAL SERVICES	14,440	2.2%	2,839	17,279
PARKS	21,487	3.3%	4,224	25,712
AUDITOR'S O&M	1,166	0.2%	229	1,395
Event Center	0	0.0%	0	0
EMS FUND	0	0.0%	0	0
RADIO COMMUNICATIONS	0	0.0%	0	0
TRI-MOUNTAIN GOLF	5,250	0.8%	1,032	6,282
SPECIAL LAW ENFORCEMENT	0	0.0%	0	0
MENTAL HEALTH SALES TAX	772	0.1%	152	924
COMMUNITY DEV ADMIN	469	0.1%	92	562
WATER RESOURCES	0	0.0%	0	0
DEVELOPMENT REVIEW	0	0.0%	0	0
ENGINEERING	805	0.1%	158	963
INSPECTION	0	0.0%	0	0
DEVELOPMENT SERVICES	382	0.1%	75	457
COMMUNITY PLANNING	668	0.1%	131	799
CUSTOMER SERVICE	954	0.1%	188	1,142
ANIMAL CONTROL	539	0.1%	106	645
Building	1,769	0.3%	348	2,117
CODE ENFORCEMENT	208	0.0%	41	249
FIRE MARSHAL	477	0.1%	94	571
PW - TRANSPORTATION	9,758	1.5%	1,918	11,676
PW - ADMIN	1,017	0.2%	200	1,217
PW - ROAD OPERATIONS	6,349	1.0%	1,248	7,598
CAMP BONNEVILLE	0	0.0%	0	0
SPECIAL INVESTIGATION	0	0.0%	0	0
NARCOTICS TASK FORCE	1,144	0.2%	225	1,368
CHILD JUSTICE CENTER	2,936	0.4%	577	3,513
VETERANS ASSISTANCE	2,150	0.3%	423	2,573
VICTIM WITNESS	1,704	0.3%	335	2,039
CJA 0.1% SALES TAX	0	0.0%	0	0
MPD-OPERATIONS FUND	19,254	2.9%	3,785	23,039
DEPT. of COMMUNITY SERVICES	3,048	0.5%	599	3,647
STADIUM CONVENTION	0	0.0%	0	0
SOLID WASTE	714	0.1%	140	854
CLEAN WATER FUND / BBC	1,744	0.3%	343	2,087
WASTEWATER OPERATIONS	1,489	0.2%	293	1,782
ELECTIONS	1,007	0.2%	198	1,206
ER&R (Depts 555, 566, 577)	2,184	0.3%	429	2,613
TER&R	1,247	0.2%	245	1,492
CENTRAL STORES	0	0.0%	0	0
FACILITIES MANAGEMENT-DIRECT	31,965	4.9%	6,284	38,250
MOSQUITO CONTROL DISTRICT	0	0.0%	0	0
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0	0
SWCAA	0	0.0%	0	0
HEALTH DEPARTMENT	0	0.0%	0	0
EMERGENCY MANAGEMENT	0	0.0%	0	0
LAW LIBRARY	633	0.1%	124	757
CRESA	5,206	0.8%	1,024	6,230
Agencies (other Fire Dist. Etc.)	0	0.0%	0	0
TOTAL	653,812	100%	128,540	0

Central Service Cost Allocation Plan

TELECOMMUNICATIONS SYSTEM

The Telecommunications division of the General Services Department operates and maintains the County's telephone and voice messaging systems. These costs do not include long distances charges or cell phone charges, which are direct billed to departments.

Basis of Allocation

The basis of allocation is the number of telephone lines assigned to each department/division within the County.

**2017 Clark County Indirect Cost Allocation (2015 Actuals)
Central Services Allocated Cost Detail**

	Telephone
Expenses	
Personnel Services	0
Services, Supplies, & Interfund	0
Capital Outlay	
Debt Service/Interest	
Depreciation	14,243
Subtotal	14,243
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	0
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
GIS	
Facilities Management	0
Office of Budget	0
INFO SERVICES-Ops/Sys/Prog	2,175
INFO SERVICES-Network	3,296
INFO SERVICES FMS	59
Human Resources	1,298
Financial Services & Int. Audit	0
Payroll	220
Treasurer-Ind	0
Records	38
Purchasing	0
Printing/Mail	0
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$21,329

Clark County Central Service Cost Allocation Plan

DESCRIPTION	TELEPHONE		
	Phone Lines	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
GIS			
FACILITIES MANAGEMENT			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			
PURCHASING			
PRINTING/MAIL			
TELEPHONE			(21,329)
PROS ATTNY-IND	15	0.5%	111
PUBLIC INFORMATION & OUTREACH	36	1.3%	267
ASSESSMENT	98	3.4%	728
AUDITOR-Auto License & Recording	52	1.8%	386
TREASURER-DIR	23	0.8%	173
BOE	4	0.1%	30
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	106	3.7%	787
DISTRICT COURT	103	3.6%	765
SUPERIOR COURT	89	3.1%	661
JUVENILE	121	4.2%	899
SHERIFF LAW ENFORCEMENT	126	4.4%	936
SHERIFF CIVIL/SUPPORT	87	3.0%	646
SHERIFF EXEC/ADMIN	270	9.4%	2,005
JAIL	155	5.4%	1,151
PROS ATTNY-DIR	96	3.3%	713
PA-CHILD SUPPORT	27	0.9%	200
MEDICAL EXAMINER	15	0.5%	111
COMMISSIONERS	28	1.0%	208
COUNTYWIDE SERVICES	86	3.0%	639
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
Risk Management	10	0.3%	74
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	53	1.8%	394
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	89	3.1%	661

Clark County Central Service Cost Allocation Plan

DESCRIPTION	TELEPHONE		
	Phone Lines	Percent	Allocation
ENVIRONMENTAL SERVICES	0	0.0%	0
PARKS	0	0.0%	0
AUDITOR'S O&M	0	0.0%	0
Event Center	48	1.7%	356
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
TRI-MOUNTAIN GOLF	0	0.0%	0
SPECIAL LAW ENFORCEMENT	0	0.0%	0
MENTAL HEALTH SALES TAX	0	0.0%	0
COMMUNITY DEV ADMIN	32	1.1%	238
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	0	0.0%	0
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	6	0.2%	45
COMMUNITY PLANNING	14	0.5%	104
CUSTOMER SERVICE	33	1.1%	245
ANIMAL CONTROL	9	0.3%	67
Building	57	2.0%	423
CODE ENFORCEMENT	10	0.3%	74
FIRE MARSHAL	19	0.7%	141
PW - TRANSPORTATION	96	3.3%	713
PW - ADMIN	66	2.3%	490
PW - ROAD OPERATIONS	53	1.8%	394
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	19	0.7%	141
CHILD JUSTICE CENTER	43	1.5%	319
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	6	0.2%	45
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	0	0.0%	0
DEPT. of COMMUNITY SERVICES	218	7.6%	1,619
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	0	0.0%	0
CLEAN WATER FUND / BBC	0	0.0%	0
WASTEWATER OPERATIONS	43	1.5%	319
ELECTIONS	58	2.0%	431
ER&R (Depts 555, 566, 577)	20	0.7%	149
TER&R	0	0.0%	0
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	0	0.0%	0
MOSQUITO CONTROL DISTRICT	0	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	15	0.5%	111
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	235	8.2%	1,745
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	2	0.1%	15
CRESA	62	2.2%	460
Agencies (other Fire Dist. Etc.)	19	0.7%	141
TOTAL	2,872	100%	0

Central Service Cost Allocation Plan

PROSECUTING ATTORNEY

These costs represent the costs associated with providing legal advice to county departments and officials. This allocation excludes prosecutorial activity.

Basis of Allocation

The basis of allocation is the total direct cost within each department/division.

**2017 Clark County Indirect Cost Allocation (2015 Actuals)
Central Services Allocated Cost Detail**

	Pros Attny-Ind
Expenses	
Personnel Services	1,409,146
Services, Supplies, & Interfund	135,300
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	1,544,446
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	2,751
Corrections Center	1,690
Juvenile Center	
Public Service Center	0
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
GIS	
Facilities Management	35,132
Office of Budget	3,893
INFO SERVICES-Ops/Sys/Prog	18,267
INFO SERVICES-Network	27,685
INFO SERVICES FMS	712
Human Resources	15,578
Financial Services & Int. Audit	0
Payroll	2,636
Treasurer-Ind	0
Records	8,969
Purchasing	0
Printing/Mail	8,706
Telephone	111
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$1,670,577

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PROS ATTNY-IND		
	Operating Expenses	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
GIS			
FACILITIES MANAGEMENT			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			
PURCHASING			
PRINTING/MAIL			
TELEPHONE			
PROS ATTNY-IND			(1,670,577)
PUBLIC INFORMATION & OUTREACH	537,875	0.2%	3,951
ASSESSMENT	4,052,842	1.8%	29,767
AUDITOR-Auto License & Recording	1,272,234	0.6%	9,344
TREASURER-DIR	1,676,793	0.7%	12,315
BOE	154,441	0.1%	1,134
COMMUNITY SUPPORT	-	0.0%	0
COUNTY CLERK	3,400,972	1.5%	24,979
DISTRICT COURT	4,673,317	2.1%	34,324
SUPERIOR COURT	3,996,409	1.8%	29,352
JUVENILE	8,952,856	3.9%	65,756
SHERIFF LAW ENFORCEMENT	20,676,890	9.1%	151,865
SHERIFF CIVIL/SUPPORT	7,456,992	3.3%	54,769
SHERIFF EXEC/ADMIN	3,905,789	1.7%	28,687
JAIL	20,982,070	9.2%	154,106
PROS ATTNY-DIR	7,768,541	3.4%	57,057
PA-CHILD SUPPORT	2,104,332	0.9%	15,456
MEDICAL EXAMINER	1,224,874	0.5%	8,996
COMMISSIONERS	1,589,833	0.7%	11,677
COUNTYWIDE SERVICES	598,092	0.3%	4,393
LAND CONSERVATION	-	0.0%	0
CONTINGENCY	35,692	0.0%	262
Risk Management	127,159	0.1%	934
ESA Endangered Species Act	-	0.0%	0
CVTV	-	0.0%	0
COOP EXTENSION SERVICES	-	0.0%	0
INDIGENT DEFENSE	5,507,730	2.4%	40,452
LEWIS & CLARK RAILROAD	149,973	0.1%	1,102
CORRECTIONS	6,052,461	2.7%	44,453

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PROS ATTN-IND		
	Operating Expenses	Percent	Allocation
ENVIRONMENTAL SERVICES	3,065,080	1.3%	22,512
PARKS	4,561,033	2.0%	33,499
AUDITOR'S O&M	335,700	0.1%	2,466
Event Center	-	0.0%	0
EMS FUND	-	0.0%	0
RADIO COMMUNICATIONS	-	0.0%	0
TRI-MOUNTAIN GOLF	1,511,498	0.7%	11,101
SPECIAL LAW ENFORCEMENT	-	0.0%	0
MENTAL HEALTH SALES TAX	1,730,548	0.8%	12,710
COMMUNITY DEV ADMIN	1,051,919	0.5%	7,726
WATER RESOURCES	-	0.0%	0
DEVELOPMENT REVIEW	-	0.0%	0
ENGINEERING	1,804,211	0.8%	13,251
INSPECTION	-	0.0%	0
DEVELOPMENT SERVICES	855,982	0.4%	6,287
COMMUNITY PLANNING	1,496,831	0.7%	10,994
CUSTOMER SERVICE	2,138,048	0.9%	15,703
ANIMAL CONTROL	1,208,043	0.5%	8,873
Building	3,964,241	1.7%	29,116
CODE ENFORCEMENT	467,205	0.2%	3,431
FIRE MARSHAL	1,068,658	0.5%	7,849
PW - TRANSPORTATION	21,867,857	9.6%	160,612
PW - ADMIN	2,279,132	1.0%	16,739
PW - ROAD OPERATIONS	14,229,284	6.3%	104,509
CAMP BONNEVILLE	-	0.0%	0
SPECIAL INVESTIGATION	-	0.0%	0
NARCOTICS TASK FORCE	329,265	0.1%	2,418
CHILD JUSTICE CENTER	845,169	0.4%	6,207
VETERANS ASSISTANCE	618,984	0.3%	4,546
VICTIM WITNESS	490,638	0.2%	3,604
CJA 0.1% SALES TAX	-	0.0%	0
MPD-OPERATIONS FUND	5,543,260	2.4%	40,713
DEPT. of COMMUNITY SERVICES	6,830,541	3.0%	50,168
STADIUM CONVENTION	-	0.0%	0
SOLID WASTE	1,599,755	0.7%	11,750
CLEAN WATER FUND / BBC	3,908,893	1.7%	28,710
WASTEWATER OPERATIONS	3,337,231	1.5%	24,511
ELECTIONS	2,257,766	1.0%	16,583
ER&R (Depts 555, 566, 577)	4,893,987	2.2%	35,945
TER&R	2,794,361	1.2%	20,524
CENTRAL STORES	-	0.0%	0
FACILITIES MANAGEMENT-DIRECT	9,202,974	4.0%	67,593
MOSQUITO CONTROL DISTRICT	-	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	-	0.0%	0
SWCAA	-	0.0%	0
HEALTH DEPARTMENT	10,200,526	4.5%	74,920
EMERGENCY MANAGEMENT	-	0.0%	0
LAW LIBRARY	182,105	0.1%	1,338
CRESA	3,885,451	1.7%	28,537
Agencies (other Fire Dist. Etc.)	-	0.0%	0
TOTAL	227,454,343	100%	0

Central Service Cost Allocation Plan

PUBLIC INFORMATION AND OUTREACH

The Public Information and Outreach Office assists county staff and managers in quality communications to customers within the County and outside the County. They provide information to the community, as well as publish weekly and monthly news articles on important events and updates of county activities.

Basis of Allocation

The basis of allocation is the total direct cost within each department/division.

**2017 Clark County Indirect Cost Allocation (2015 Actuals)
Central Services Allocated Cost Detail**

	PIO
Expenses	
Personnel Services	499,264
Services, Supplies, & Interfund	38,611
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	537,875
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	13,619
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
GIS	
Facilities Management	24,476
Office of Budget	1,356
INFO SERVICES-Ops/Sys/Prog	12,178
INFO SERVICES-Network	18,457
INFO SERVICES FMS	449
Human Resources	7,789
Financial Services & Int. Audit	2,043
Payroll	1,318
Treasurer-Ind	0
Records	422
Purchasing	1,152
Printing/Mail	3,032
Telephone	267
Pros Attny-Ind	3,951
PIO	
Total Costs to Allocate	\$628,384

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PUBLIC INFORMATION & OUTREACH		
	Operating Expenses	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
GIS			
FACILITIES MANAGEMENT			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			
PURCHASING			
PRINTING/MAIL			
TELEPHONE			
PROS ATTNY-IND			
PUBLIC INFORMATION & OUTREACH			(624,433)
ASSESSMENT	4,052,842	2.2%	13,705
AUDITOR-Auto License & Recording	1,272,234	0.7%	4,302
TREASURER-DIR	1,676,793	0.9%	5,670
BOE	154,441	0.1%	522
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	3,400,972	1.8%	11,501
DISTRICT COURT	4,673,317	2.5%	15,803
SUPERIOR COURT	3,996,409	2.2%	13,514
JUVENILE	8,952,856	4.8%	30,275
SHERIFF LAW ENFORCEMENT	20,676,890	11.2%	69,921
SHERIFF CIVIL/SUPPORT	7,456,992	4.0%	25,217
SHERIFF EXEC/ADMIN	3,905,789	2.1%	13,208
JAIL	20,982,070	11.4%	70,953
PROS ATTNY-DIR	7,768,541	4.2%	26,270
PA-CHILD SUPPORT	2,104,332	1.1%	7,116
MEDICAL EXAMINER	1,224,874	0.7%	4,142
COMMISSIONERS	1,589,833	0.9%	5,376
COUNTYWIDE SERVICES	598,092	0.3%	2,023
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	35,692	0.0%	121
Risk Management	127,159	0.1%	430
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	0	0.0%	0
INDIGENT DEFENSE	5,507,730	3.0%	18,625
LEWIS & CLARK RAILROAD	149,973	0.1%	507
CORRECTIONS	6,052,461	3.3%	20,467

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PUBLIC INFORMATION & OUTREACH		
	Operating Expenses	Percent	Allocation
ENVIRONMENTAL SERVICES	3,065,080	1.7%	10,365
PARKS	4,561,033	2.5%	15,424
AUDITOR'S O&M	335,700	0.2%	1,135
Event Center	0	0.0%	0
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
TRI-MOUNTAIN GOLF	1,511,498	0.8%	5,111
SPECIAL LAW ENFORCEMENT	0	0.0%	0
MENTAL HEALTH SALES TAX	1,730,548	0.9%	5,852
COMMUNITY DEV ADMIN	1,051,919	0.6%	3,557
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	1,804,211	1.0%	6,101
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	855,982	0.5%	2,895
COMMUNITY PLANNING	1,496,831	0.8%	5,062
CUSTOMER SERVICE	2,138,048	1.2%	7,230
ANIMAL CONTROL	1,208,043	0.7%	4,085
Building	3,964,241	2.1%	13,406
CODE ENFORCEMENT	467,205	0.3%	1,580
FIRE MARSHAL	1,068,658	0.6%	3,614
PW - TRANSPORTATION	0	0.0%	0
PW - ADMIN	0	0.0%	0
PW - ROAD OPERATIONS	0	0.0%	0
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	329,265	0.2%	1,113
CHILD JUSTICE CENTER	845,169	0.5%	2,858
VETERANS ASSISTANCE	618,984	0.3%	2,093
VICTIM WITNESS	490,638	0.3%	1,659
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	5,543,260	3.0%	18,745
DEPT. of COMMUNITY SERVICES	6,830,541	3.7%	23,098
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	1,599,755	0.9%	5,410
CLEAN WATER FUND / BBC	3,908,893	2.1%	13,218
WASTEWATER OPERATIONS	3,337,231	1.8%	11,285
ELECTIONS	2,257,766	1.2%	7,635
ER&R (Depts 555, 566, 577)	4,893,987	2.7%	16,550
TER&R	2,794,361	1.5%	9,449
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	9,202,974	5.0%	31,121
MOSQUITO CONTROL DISTRICT	0	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	10,200,526	5.5%	34,494
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	182,105	0.1%	616
CRESA	0	0.0%	0
Agencies (other Fire Dist. Etc.)	0	0.0%	0
TOTAL	184,654,744	100%	0

Central Service Cost Allocation Plan

Summary of Cost Allocation to Operating Departments and Agencies

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

ASSESSMENT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	68,938
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	65,175
Facilities Management	123,891
Office of Budget	10,215
Info Services - Ops/Sys/Prog/Comm	92,857
Info Services - Network	176,675
Info Services - FMS	2,906
Human Resources	54,524
Financial Services & Int. Audit	9,097
Payroll	9,227
Treasurer-Ind	0
Records	7,129
Purchasing	7,659
Printing/Mail	22,847
Telephone	728
Pros Attny-Ind	29,767
PIO	13,705
Total Allocation Amount	695,340
Total Direct Cost	4,052,842
Indirect Cost Rate	17.16%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

AUDITOR-Auto
License & Recording

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	2,852
1408 Franklin	2,107
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	18,043
GIS	65,175
Facilities Management	43,820
Office of Budget	3,207
Info Services - Ops/Sys/Prog/Comm	18,267
Info Services - Network	27,685
Info Services - FMS	1,009
Human Resources	22,069
Financial Services & Int. Audit	0
Payroll	3,735
Treasurer-Ind	0
Records	492
Purchasing	0
Printing/Mail	7,172
Telephone	386
Pros Attny-Ind	9,344
PIO	4,302
Total Allocation Amount	229,664
Total Direct Cost	1,272,234
Indirect Cost Rate	18.05%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

TREASURER-DIR

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	437
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	39,958
Facilities Management	786
Office of Budget	4,226
Info Services - Ops/Sys/Prog/Comm	16,745
Info Services - Network	61,319
Info Services - FMS	593
Human Resources	12,982
Financial Services & Int. Audit	0
Payroll	2,197
Treasurer-Ind	0
Records	7,167
Purchasing	0
Printing/Mail	9,452
Telephone	173
Pros Attny-Ind	12,315
PIO	5,670
Total Allocation Amount	174,022
Total Direct Cost	1,676,793
Indirect Cost Rate	10.38%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

BOE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	776
Facilities Management	0
Office of Budget	389
Info Services - Ops/Sys/Prog/Comm	9,134
Info Services - Network	13,843
Info Services - FMS	133
Human Resources	1,298
Financial Services & Int. Audit	1,619
Payroll	220
Treasurer-Ind	0
Records	1,380
Purchasing	950
Printing/Mail	871
Telephone	30
Pros Attny-Ind	1,134
PIO	522
Total Allocation Amount	32,298
Total Direct Cost	154,441
Indirect Cost Rate	20.91%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

COMMUNITY
SUPPORT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	19
Human Resources	0
Financial Services & Int. Audit	424
Payroll	0
Treasurer-Ind	80
Records	0
Purchasing	808
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	1,331
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

COUNTY CLERK

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	9,591
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	2,417
GIS	34,915
Facilities Management	74,395
Office of Budget	8,572
Info Services - Ops/Sys/Prog/Comm	118,736
Info Services - Network	179,956
Info Services - FMS	3,696
Human Resources	57,120
Financial Services & Int. Audit	23,823
Payroll	9,666
Treasurer-Ind	1,036
Records	72,842
Purchasing	13,157
Printing/Mail	19,172
Telephone	787
Pros Attny-Ind	24,979
PIO	11,501
Total Allocation Amount	666,361
Total Direct Cost	3,400,972
Indirect Cost Rate	19.59%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

DISTRICT COURT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	24,569
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	11,198
GIS	37,243
Facilities Management	190,572
Office of Budget	11,779
Info Services - Ops/Sys/Prog/Comm	108,080
Info Services - Network	166,625
Info Services - FMS	4,825
Human Resources	58,418
Financial Services & Int. Audit	47,325
Payroll	9,886
Treasurer-Ind	3,506
Records	35,856
Purchasing	5,961
Printing/Mail	26,345
Telephone	765
Pros Attny-Ind	34,324
PIO	15,803
Total Allocation Amount	793,080
Total Direct Cost	4,673,442
Indirect Cost Rate	16.97%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

SUPERIOR COURT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	38,929
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	25,604
Facilities Management	765,829
Office of Budget	10,073
Info Services - Ops/Sys/Prog/Comm	85,246
Info Services - Network	132,018
Info Services - FMS	3,273
Human Resources	38,296
Financial Services & Int. Audit	33,426
Payroll	6,481
Treasurer-Ind	159
Records	3,507
Purchasing	13,840
Printing/Mail	22,529
Telephone	661
Pros Attny-Ind	29,352
PIO	13,514
Total Allocation Amount	1,222,738
Total Direct Cost	3,996,409
Indirect Cost Rate	30.60%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

JUVENILE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	213,815
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	948
GIS	0
Facilities Management	431,632
Office of Budget	22,566
Info Services - Ops/Sys/Prog/Comm	117,214
Info Services - Network	200,203
Info Services - FMS	7,433
Human Resources	113,591
Financial Services & Int. Audit	49,217
Payroll	19,223
Treasurer-Ind	1,195
Records	402
Purchasing	20,591
Printing/Mail	50,469
Telephone	899
Pros Attny-Ind	65,756
PIO	30,275
Total Allocation Amount	1,345,428
Total Direct Cost	8,952,856
Indirect Cost Rate	15.03%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets SHERIFF LAW
ENFORCEMENT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	7,779
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	265,891
GIS	114,832
Facilities Management	29,519
Office of Budget	52,116
Info Services - Ops/Sys/Prog/Comm	115,661
Info Services - Network	175,295
Info Services - FMS	20,332
Human Resources	192,131
Financial Services & Int. Audit	253,612
Payroll	32,514
Treasurer-Ind	77,683
Records	24,204
Purchasing	17,695
Printing/Mail	116,560
Telephone	936
Pros Attny-Ind	151,865
PIO	69,921
Total Allocation Amount	1,718,547
Total Direct Cost	20,682,719
Indirect Cost Rate	8.31%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

SHERIFF CIVIL
SUPPORT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	46,675
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	22,584
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	177,116
Office of Budget	18,795
Info Services - Ops/Sys/Prog/Comm	203,404
Info Services - Network	308,278
Info Services - FMS	8,585
Human Resources	101,258
Financial Services & Int. Audit	86,890
Payroll	17,135
Treasurer-Ind	0
Records	0
Purchasing	47,239
Printing/Mail	42,037
Telephone	646
Pros Attny-Ind	54,769
PIO	25,217
Total Allocation Amount	1,160,628
Total Direct Cost	7,456,992
Indirect Cost Rate	15.56%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

SHERIFF
EXEC/ADMIN

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	23,337
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	88,558
Office of Budget	9,845
Info Services - Ops/Sys/Prog/Comm	79,766
Info Services - Network	120,893
Info Services - FMS	3,347
Human Resources	34,402
Financial Services & Int. Audit	38,963
Payroll	5,822
Treasurer-Ind	1,753
Records	0
Purchasing	12,564
Printing/Mail	22,018
Telephone	2,005
Pros Attny-Ind	28,687
PIO	13,208
Total Allocation Amount	485,168
Total Direct Cost	3,905,789
Indirect Cost Rate	12.42%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets JAIL

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	245,098
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	610
Equipment Depreciation	21,754
GIS	0
Facilities Management	1,340,300
Office of Budget	52,885
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	11,561
Human Resources	211,603
Financial Services & Int. Audit	41,483
Payroll	35,809
Treasurer-Ind	0
Records	15,446
Purchasing	29,778
Printing/Mail	118,281
Telephone	1,151
Pros Attny-Ind	154,106
PIO	70,953
Total Allocation Amount	2,350,818
Total Direct Cost	20,984,297
Indirect Cost Rate	11.20%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

PROS ATTNY-DIR

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	12,250
Franklin Center	7,524
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	66,339
Facilities Management	239,234
Office of Budget	19,581
Info Services - Ops/Sys/Prog/Comm	101,991
Info Services - Network	154,577
Info Services - FMS	5,432
Human Resources	92,820
Financial Services & Int. Audit	26,112
Payroll	15,708
Treasurer-Ind	24,938
Records	64,065
Purchasing	20,127
Printing/Mail	43,793
Telephone	713
Pros Attny-Ind	57,057
PIO	26,270
Total Allocation Amount	978,531
Total Direct Cost	7,768,541
Indirect Cost Rate	12.60%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets PA-CHILD
SUPPORT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	5,304
Info Services - Ops/Sys/Prog/Comm	30,445
Info Services - Network	46,142
Info Services - FMS	1,524
Human Resources	25,964
Financial Services & Int. Audit	7,408
Payroll	4,394
Treasurer-Ind	239
Records	17,995
Purchasing	11,762
Printing/Mail	11,863
Telephone	200
Pros Attny-Ind	15,456
PIO	7,116
Total Allocation Amount	185,811
Total Direct Cost	2,104,332
Indirect Cost Rate	8.83%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

MEDICAL
EXAMINER

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	18,354
GIS	6,789
Facilities Management	86,114
Office of Budget	3,087
Info Services - Ops/Sys/Prog/Comm	6,089
Info Services - Network	9,228
Info Services - FMS	776
Human Resources	11,359
Financial Services & Int. Audit	5,629
Payroll	1,922
Treasurer-Ind	159
Records	0
Purchasing	2,102
Printing/Mail	6,905
Telephone	111
Pros Attny-Ind	8,996
PIO	4,142
Total Allocation Amount	171,763
Total Direct Cost	1,233,737
Indirect Cost Rate	13.92%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

COMMISSIONERS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	58,177
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	10,863
Facilities Management	104,552
Office of Budget	4,007
Info Services - Ops/Sys/Prog/Comm	22,834
Info Services - Network	34,607
Info Services - FMS	1,170
Human Resources	18,175
Financial Services & Int. Audit	7,439
Payroll	3,076
Treasurer-Ind	239
Records	767
Purchasing	12,569
Printing/Mail	8,962
Telephone	208
Pros Attny-Ind	11,677
PIO	5,376
Total Allocation Amount	304,696
Total Direct Cost	1,589,833
Indirect Cost Rate	19.17%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets COUNTYWIDE SERVICES

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	1,507
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	140
Human Resources	0
Financial Services & Int. Audit	3,084
Payroll	0
Treasurer-Ind	239
Records	0
Purchasing	1,817
Printing/Mail	3,372
Telephone	639
Pros Attny-Ind	4,393
PIO	2,023
Total Allocation Amount	17,214
Total Direct Cost	598,092
Indirect Cost Rate	2.88%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets LAND
CONSERVATION

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	0
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

CONTINGENCY

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	90
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	201
Telephone	0
Pros Attny-Ind	262
PIO	121
Total Allocation Amount	674
Total Direct Cost	35,692
Indirect Cost Rate	1.89%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

LOSS CONTROL

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	3,363
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	6,043
Office of Budget	321
Info Services - Ops/Sys/Prog/Comm	12,178
Info Services - Network	18,457
Info Services - FMS	886
Human Resources	6,491
Financial Services & Int. Audit	12,936
Payroll	1,098
Treasurer-Ind	473
Records	767
Purchasing	9,996
Printing/Mail	717
Telephone	74
Pros Attny-Ind	934
PIO	430
Total Allocation Amount	75,164
Total Direct Cost	127,159
Indirect Cost Rate	59.11%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

ESA (Endangered Species)

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	0
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets CVTV

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	7
Human Resources	0
Financial Services & Int. Audit	154
Payroll	0
Treasurer-Ind	398
Records	0
Purchasing	101
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	661
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets COOP EXTENSION
SERVICES

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	47,190
Info Services - Network	71,521
Info Services - FMS	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	394
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	119,104
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets INDIGENT
DEFENSE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	13,882
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	7,652
Human Resources	0
Financial Services & Int. Audit	168,023
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	71,273
Printing/Mail	31,048
Telephone	0
Pros Attny-Ind	40,452
PIO	18,625
Total Allocation Amount	350,957
Total Direct Cost	5,507,730
Indirect Cost Rate	6.37%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

LEWIS & CLARK
RAILROAD

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	378
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	79
Human Resources	0
Financial Services & Int. Audit	1,736
Payroll	0
Treasurer-Ind	0
Records	96
Purchasing	1,110
Printing/Mail	845
Telephone	0
Pros Attny-Ind	1,102
PIO	507
Total Allocation Amount	5,853
Total Direct Cost	158,483
Indirect Cost Rate	3.69%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

CORRECTIONS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	14,940
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	139,800
Office of Budget	15,255
Info Services - Ops/Sys/Prog/Comm	126,347
Info Services - Network	219,684
Info Services - FMS	5,305
Human Resources	91,846
Financial Services & Int. Audit	24,303
Payroll	15,543
Treasurer-Ind	80
Records	19,145
Purchasing	8,609
Printing/Mail	34,119
Telephone	661
Pros Attny-Ind	44,453
PIO	20,467
Total Allocation Amount	780,556
Total Direct Cost	6,052,461
Indirect Cost Rate	12.90%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

DEPARTMENT OF
ENVIRONMENTAL
SERVICES

Allocation Sheets

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	64,358
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	57,804
Facilities Management	115,660
Office of Budget	7,726
Info Services - Ops/Sys/Prog/Comm	41,101
Info Services - Network	62,292
Info Services - FMS	3,694
Human Resources	48,357
Financial Services & Int. Audit	32,580
Payroll	8,183
Treasurer-Ind	398
Records	383
Purchasing	11,839
Printing/Mail	17,279
Telephone	0
Pros Attny-Ind	22,512
PIO	10,365
Total Allocation Amount	504,531
Total Direct Cost	3,065,080
Indirect Cost Rate	16.46%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

PARKS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	6,207
Facilities Management	803,271
Office of Budget	11,496
Info Services - Ops/Sys/Prog/Comm	30,445
Info Services - Network	46,142
Info Services - FMS	1,901
Human Resources	41,542
Financial Services & Int. Audit	39
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	25,712
Telephone	0
Pros Attny-Ind	33,499
PIO	15,424
Total Allocation Amount	1,015,677
Total Direct Cost	4,565,953
Indirect Cost Rate	22.24%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

AUDITOR'S O&M

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	846
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	123
Human Resources	0
Financial Services & Int. Audit	2,709
Payroll	0
Treasurer-Ind	34
Records	0
Purchasing	2,808
Printing/Mail	1,395
Telephone	0
Pros Attny-Ind	2,466
PIO	1,135
Total Allocation Amount	11,517
Total Direct Cost	335,700
Indirect Cost Rate	3.43%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

CLARK COUNTY
FAIR

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	51,256
GIS	0
Facilities Management	0
Office of Budget	10,127
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	2,400
Human Resources	0
Financial Services & Int. Audit	52,699
Payroll	0
Treasurer-Ind	25,965
Records	1,495
Purchasing	14,226
Printing/Mail	0
Telephone	356
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	158,525
Total Direct Cost	5,042,425
Indirect Cost Rate	3.14%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

EMS FUND

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	13,966
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	2
Human Resources	0
Financial Services & Int. Audit	38
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	14,006
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets RADIO
COMMUNICATIONS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	0
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets GIS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	0
Total Direct Cost	1,285,446
Indirect Cost Rate	0.00%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

TRI-MOUNTAIN
GOLF

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	75,320
Office of Budget	3,810
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	43
Human Resources	0
Financial Services & Int. Audit	954
Payroll	0
Treasurer-Ind	29,206
Records	0
Purchasing	2,522
Printing/Mail	6,282
Telephone	0
Pros Attny-Ind	11,101
PIO	5,111
Total Allocation Amount	134,351
Total Direct Cost	1,511,498
Indirect Cost Rate	8.89%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets SPECIAL LAW
ENFORCEMENT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	0
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

MENTAL HEALTH
SALES TAX (1033)

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	0
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

COMMUNITY DEV
ADMIN

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	11,419
GIS	18,621
Facilities Management	0
Office of Budget	2,651
Info Services - Ops/Sys/Prog/Comm	44,145
Info Services - Network	67,455
Info Services - FMS	1,079
Human Resources	15,578
Financial Services & Int. Audit	8,052
Payroll	2,636
Treasurer-Ind	38,728
Records	10,157
Purchasing	4,405
Printing/Mail	562
Telephone	238
Pros Attny-Ind	7,726
PIO	3,557
Total Allocation Amount	237,009
Total Direct Cost	1,051,919
Indirect Cost Rate	22.53%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

DEVELOPMENT
REVIEW

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	0
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

ENGINEERING

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	4,548
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	648
Human Resources	0
Financial Services & Int. Audit	14,234
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	1,152
Printing/Mail	963
Telephone	0
Pros Attny-Ind	13,251
PIO	6,101
Total Allocation Amount	40,897
Total Direct Cost	1,804,211
Indirect Cost Rate	2.27%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

INSPECTION

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	34
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	34
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets DEVELOPMENT
SERVICES

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	12,026
Facilities Management	0
Office of Budget	2,157
Info Services - Ops/Sys/Prog/Comm	19,789
Info Services - Network	29,993
Info Services - FMS	717
Human Resources	10,061
Financial Services & Int. Audit	5,648
Payroll	1,703
Treasurer-Ind	0
Records	0
Purchasing	4,161
Printing/Mail	457
Telephone	45
Pros Attny-Ind	6,287
PIO	2,895
Total Allocation Amount	95,938
Total Direct Cost	855,982
Indirect Cost Rate	11.21%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets CUSTOMER
SERVICE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	31,036
Facilities Management	0
Office of Budget	5,389
Info Services - Ops/Sys/Prog/Comm	39,579
Info Services - Network	59,985
Info Services - FMS	1,510
Human Resources	25,964
Financial Services & Int. Audit	7,098
Payroll	4,394
Treasurer-Ind	34
Records	0
Purchasing	3,901
Printing/Mail	1,142
Telephone	245
Pros Attny-Ind	15,703
PIO	7,230
Total Allocation Amount	203,208
Total Direct Cost	2,138,048
Indirect Cost Rate	9.50%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

ANIMAL CONTROL

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	10,088
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	10,863
Facilities Management	18,130
Office of Budget	3,045
Info Services - Ops/Sys/Prog/Comm	9,134
Info Services - Network	13,843
Info Services - FMS	912
Human Resources	9,087
Financial Services & Int. Audit	10,914
Payroll	1,538
Treasurer-Ind	7,597
Records	2,223
Purchasing	14,468
Printing/Mail	645
Telephone	67
Pros Attny-Ind	8,873
PIO	4,085
Total Allocation Amount	125,511
Total Direct Cost	1,208,043
Indirect Cost Rate	10.39%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets BUILDING

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	58,968
Facilities Management	0
Office of Budget	9,992
Info Services - Ops/Sys/Prog/Comm	44,145
Info Services - Network	66,907
Info Services - FMS	3,091
Human Resources	49,331
Financial Services & Int. Audit	18,355
Payroll	8,348
Treasurer-Ind	135
Records	0
Purchasing	17,982
Printing/Mail	2,117
Telephone	423
Pros Attny-Ind	29,116
PIO	13,406
Total Allocation Amount	322,315
Total Direct Cost	3,964,241
Indirect Cost Rate	8.13%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets CODE
ENFORCEMENT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	3,363
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	6,207
Facilities Management	6,043
Office of Budget	1,178
Info Services - Ops/Sys/Prog/Comm	9,134
Info Services - Network	13,843
Info Services - FMS	326
Human Resources	5,193
Financial Services & Int. Audit	1,946
Payroll	879
Treasurer-Ind	0
Records	0
Purchasing	950
Printing/Mail	249
Telephone	74
Pros Attny-Ind	3,431
PIO	1,580
Total Allocation Amount	54,396
Total Direct Cost	467,205
Indirect Cost Rate	11.64%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

FIRE MARSHAL

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	3,363
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	10,863
Facilities Management	6,043
Office of Budget	2,694
Info Services - Ops/Sys/Prog/Comm	12,178
Info Services - Network	18,457
Info Services - FMS	2,124
Human Resources	9,087
Financial Services & Int. Audit	37,511
Payroll	1,538
Treasurer-Ind	34
Records	0
Purchasing	4,851
Printing/Mail	571
Telephone	141
Pros Attny-Ind	7,849
PIO	3,614
Total Allocation Amount	120,916
Total Direct Cost	1,068,658
Indirect Cost Rate	11.31%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

PW -
TRANSPORTATION

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	107,133
GIS	153,627
Facilities Management	0
Office of Budget	55,118
Info Services - Ops/Sys/Prog/Comm	150,703
Info Services - Network	228,405
Info Services - FMS	11,695
Human Resources	128,520
Financial Services & Int. Audit	127,812
Payroll	21,749
Treasurer-Ind	2,912
Records	3,066
Purchasing	91,389
Printing/Mail	11,676
Telephone	713
Pros Attny-Ind	160,612
PIO	0
Total Allocation Amount	1,255,129
Total Direct Cost	21,867,857
Indirect Cost Rate	5.74%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

PW - ADMIN

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	27,156
Facilities Management	0
Office of Budget	5,745
Info Services - Ops/Sys/Prog/Comm	25,878
Info Services - Network	39,221
Info Services - FMS	1,536
Human Resources	22,718
Financial Services & Int. Audit	10,922
Payroll	3,845
Treasurer-Ind	8,737
Records	12,112
Purchasing	9,213
Printing/Mail	1,217
Telephone	490
Pros Attny-Ind	16,739
PIO	0
Total Allocation Amount	185,529
Total Direct Cost	2,279,132
Indirect Cost Rate	8.14%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

PW - ROAD
OPERATIONS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	44,994
GIS	107,849
Facilities Management	0
Office of Budget	35,865
Info Services - Ops/Sys/Prog/Comm	138,525
Info Services - Network	209,948
Info Services - FMS	7,684
Human Resources	90,223
Financial Services & Int. Audit	78,167
Payroll	15,268
Treasurer-Ind	0
Records	0
Purchasing	31,577
Printing/Mail	7,598
Telephone	394
Pros Attny-Ind	104,509
PIO	0
Total Allocation Amount	872,601
Total Direct Cost	14,271,092
Indirect Cost Rate	6.11%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

CAMP BONNEVILLE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	264
Human Resources	0
Financial Services & Int. Audit	5,800
Payroll	0
Treasurer-Ind	68
Records	0
Purchasing	7,063
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	13,195
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

SPECIAL
INVESTIGATION

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	89
Human Resources	0
Financial Services & Int. Audit	1,946
Payroll	0
Treasurer-Ind	34
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	2,069
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets NARCOTICS TASK
FORCE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	830
Info Services - Ops/Sys/Prog/Comm	10,656
Info Services - Network	16,150
Info Services - FMS	537
Human Resources	0
Financial Services & Int. Audit	11,791
Payroll	0
Treasurer-Ind	1,148
Records	0
Purchasing	1,312
Printing/Mail	1,368
Telephone	141
Pros Attny-Ind	2,418
PIO	1,113
Total Allocation Amount	47,465
Total Direct Cost	329,265
Indirect Cost Rate	14.42%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets CHILD JUSTICE
CENTER

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	4,500
Facilities Management	7,611
Office of Budget	2,130
Info Services - Ops/Sys/Prog/Comm	24,356
Info Services - Network	36,914
Info Services - FMS	747
Human Resources	7,529
Financial Services & Int. Audit	8,853
Payroll	1,274
Treasurer-Ind	1,722
Records	0
Purchasing	5,212
Printing/Mail	3,513
Telephone	319
Pros Attny-Ind	6,207
PIO	2,858
Total Allocation Amount	113,748
Total Direct Cost	845,169
Indirect Cost Rate	13.46%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

VETERANS
ASSISTANCE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	1,560
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	49
Human Resources	0
Financial Services & Int. Audit	1,068
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	404
Printing/Mail	2,573
Telephone	0
Pros Attny-Ind	4,546
PIO	2,093
Total Allocation Amount	12,293
Total Direct Cost	618,984
Indirect Cost Rate	1.99%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

VICTIM WITNESS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	1,237
Info Services - Ops/Sys/Prog/Comm	4,567
Info Services - Network	6,921
Info Services - FMS	474
Human Resources	10,061
Financial Services & Int. Audit	305
Payroll	1,703
Treasurer-Ind	1,384
Records	1,955
Purchasing	950
Printing/Mail	2,039
Telephone	45
Pros Attny-Ind	3,604
PIO	1,659
Total Allocation Amount	36,903
Total Direct Cost	490,638
Indirect Cost Rate	7.52%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

METROPOLITAN
PARKS DISTRICT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	23,927
GIS	0
Facilities Management	0
Office of Budget	13,972
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	2,822
Human Resources	0
Financial Services & Int. Audit	61,972
Payroll	0
Treasurer-Ind	3,241
Records	230
Purchasing	23,322
Printing/Mail	23,039
Telephone	0
Pros Attny-Ind	40,713
PIO	18,745
Total Allocation Amount	211,984
Total Direct Cost	5,543,260
Indirect Cost Rate	3.82%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

DEPARTMENT of
COMMUNITY
SERVICES

Allocation Sheets

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	49,269
Facilities Management	0
Office of Budget	17,216
Info Services - Ops/Sys/Prog/Comm	68,501
Info Services - Network	103,820
Info Services - FMS	10,421
Human Resources	82,434
Financial Services & Int. Audit	146,076
Payroll	13,950
Treasurer-Ind	7,428
Records	14,162
Purchasing	49,587
Printing/Mail	3,647
Telephone	1,619
Pros Attny-Ind	50,168
PIO	23,098
Total Allocation Amount	641,398
Total Direct Cost	6,832,875
Indirect Cost Rate	9.39%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

SOLID WASTE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	20,173
Facilities Management	0
Office of Budget	4,032
Info Services - Ops/Sys/Prog/Comm	27,401
Info Services - Network	41,528
Info Services - FMS	2,282
Human Resources	16,876
Financial Services & Int. Audit	33,161
Payroll	2,856
Treasurer-Ind	3,950
Records	0
Purchasing	12,300
Printing/Mail	854
Telephone	0
Pros Attny-Ind	11,750
PIO	5,410
Total Allocation Amount	182,573
Total Direct Cost	1,599,755
Indirect Cost Rate	11.41%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets CLEAN WATER
FUND

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	5,950
GIS	43,062
Facilities Management	0
Office of Budget	9,852
Info Services - Ops/Sys/Prog/Comm	47,190
Info Services - Network	71,521
Info Services - FMS	1,854
Human Resources	24,016
Financial Services & Int. Audit	16,600
Payroll	4,064
Treasurer-Ind	101
Records	0
Purchasing	15,839
Printing/Mail	2,087
Telephone	0
Pros Attny-Ind	28,710
PIO	13,218
Total Allocation Amount	284,063
Total Direct Cost	3,908,893
Indirect Cost Rate	7.27%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets WASTEWATER
OPERATIONS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	22,889
Facilities Management	0
Office of Budget	8,411
Info Services - Ops/Sys/Prog/Comm	18,267
Info Services - Network	27,685
Info Services - FMS	2,297
Human Resources	19,148
Financial Services & Int. Audit	31,215
Payroll	3,240
Treasurer-Ind	0
Records	0
Purchasing	10,434
Printing/Mail	1,782
Telephone	319
Pros Attny-Ind	24,511
PIO	11,285
Total Allocation Amount	181,484
Total Direct Cost	3,337,231
Indirect Cost Rate	5.44%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

ELECTIONS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	5,889
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	13,593
GIS	12,414
Facilities Management	0
Office of Budget	5,691
Info Services - Ops/Sys/Prog/Comm	19,789
Info Services - Network	29,993
Info Services - FMS	1,483
Human Resources	10,385
Financial Services & Int. Audit	22,133
Payroll	1,757
Treasurer-Ind	101
Records	17,113
Purchasing	7,693
Printing/Mail	1,206
Telephone	431
Pros Attny-Ind	16,583
PIO	7,635
Total Allocation Amount	173,888
Total Direct Cost	2,257,766
Indirect Cost Rate	7.70%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

ER&R

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	30,260
Facilities Management	0
Office of Budget	12,335
Info Services - Ops/Sys/Prog/Comm	22,834
Info Services - Network	34,607
Info Services - FMS	4,918
Human Resources	25,314
Financial Services & Int. Audit	82,578
Payroll	4,284
Treasurer-Ind	473
Records	1,207
Purchasing	22,062
Printing/Mail	2,613
Telephone	149
Pros Attny-Ind	35,945
PIO	16,550
Total Allocation Amount	296,128
Total Direct Cost	4,893,987
Indirect Cost Rate	6.05%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

TER&R

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	7,043
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	1,848
Human Resources	22,069
Financial Services & Int. Audit	18,431
Payroll	3,735
Treasurer-Ind	0
Records	0
Purchasing	20,236
Printing/Mail	1,492
Telephone	0
Pros Attny-Ind	20,524
PIO	9,449
Total Allocation Amount	104,827
Total Direct Cost	2,794,361
Indirect Cost Rate	1.48%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

CENTRAL STORES

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	0
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

FACILITIES
MANAGEMENT -
DIR

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	33,363
Facilities Management	0
Office of Budget	23,196
Info Services - Ops/Sys/Prog/Comm	13,700
Info Services - Network	20,764
Info Services - FMS	8,743
Human Resources	50,629
Financial Services & Int. Audit	141,154
Payroll	8,568
Treasurer-Ind	844
Records	0
Purchasing	20,784
Printing/Mail	38,250
Telephone	0
Pros Attny-Ind	67,593
PIO	31,121
Total Allocation Amount	458,708
Total Direct Cost	9,202,974
Indirect Cost Rate	4.98%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

MOSQUITO
CONTROL DISTRICT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	768
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	651
Human Resources	5,193
Financial Services & Int. Audit	9,082
Payroll	879
Treasurer-Ind	34
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	16,607
Total Direct Cost	304,868
Indirect Cost Rate	5.45%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

REGIONAL
TRANSPORTATION
COUNCIL

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	931
Human Resources	12,982
Financial Services & Int. Audit	7,403
Payroll	2,197
Treasurer-Ind	1,384
Records	0
Purchasing	0
Printing/Mail	0
Telephone	111
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	25,008
Total Direct Cost	1,694,159
Indirect Cost Rate	1.48%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

SOUTHWEST
WASHINGTON
CLEAN AIR
AGENCY

Allocation Sheets

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	1,947
Human Resources	23,367
Financial Services & Int. Audit	19,309
Payroll	3,954
Treasurer-Ind	4,592
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	53,170
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

HEALTH
DEPARTMENT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	74,680
Facilities Management	0
Office of Budget	25,710
Info Services - Ops/Sys/Prog/Comm	175,059
Info Services - Network	265,319
Info Services - FMS	9,992
Human Resources	115,798
Financial Services & Int. Audit	103,184
Payroll	19,596
Treasurer-Ind	61,688
Records	21,694
Purchasing	38,831
Printing/Mail	0
Telephone	1,745
Pros Attny-Ind	74,920
PIO	34,494
Total Allocation Amount	1,022,710
Total Direct Cost	10,200,651
Indirect Cost Rate	10.03%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets EMERGENCY
MANAGEMENT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	3,027
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	5,439
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	8,466
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

LAW LIBRARY

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	4,808
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	37,297
Office of Budget	459
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	425
Human Resources	2,596
Financial Services & Int. Audit	6,716
Payroll	439
Treasurer-Ind	6,652
Records	0
Purchasing	0
Printing/Mail	757
Telephone	15
Pros Attny-Ind	1,338
PIO	616
Total Allocation Amount	62,118
Total Direct Cost	182,105
Indirect Cost Rate	34.11%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

CRESA

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	3,894
Human Resources	31,156
Financial Services & Int. Audit	54,225
Payroll	21,090
Treasurer-Ind	878
Records	1,648
Purchasing	13,822
Printing/Mail	6,230
Telephone	460
Pros Attny-Ind	28,537
PIO	0
Total Allocation Amount	161,941
Total Direct Cost	11,668,021
Indirect Cost Rate	1.39%

**2018 Clark County Indirect Cost Allocation
2016 Costs
Detail by Central Service Department**

Allocation Sheets

Agencies

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	3,791
Human Resources	0
Financial Services & Int. Audit	83,246
Payroll	41,521
Treasurer-Ind	666,512
Records	134
Purchasing	2,522
Printing/Mail	0
Telephone	141
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	797,868
Total Direct Cost	0
Indirect Cost Rate	0.00%