

# Central Service Cost Allocation Plan For 2020

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## Clark County Washington



Representing costs for the year ending December 31, 2018

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**2020 Annual Budget**  
**Central Service Allocation Plan for Clark County**  
**Based on the Year 2018**

**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 2020**. 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 for the year ended December 31, 2018. The statistics allocation data comes from other non-accounting information maintained in the central service departments for the year ended December 31, 2018.

## **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, 2018, to establish cost allocations or billings for the 2020 annual budget period. 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:

1 August, 2019

# Central Service Cost Allocation Plan

## Summary of Costs and Rate By Department/Org Unit

**2020 Central Service Cost Allocation Plan (2018 Actuals)  
Summary of Costs and Rate by Department/Org Unit**

<b>DESCRIPTION</b>	<b>2020 Total IC</b>	<b>2018 Total Expenses</b>	<b>2020 IC %</b>
ASSESSMENT	957,239	4,393,750	21.79%
AUDITOR-Auto License & Recording	278,717	1,198,656	23.25%
TREASURER-DIR	266,481	1,928,263	13.82%
BOE	37,419	130,692	28.63%
COMMUNITY SUPPORT	1,994	8,877	22.47%
COUNTY CLERK	846,422	3,422,424	24.73%
DISTRICT COURT	1,053,875	4,975,697	21.18%
SUPERIOR COURT	1,518,829	4,103,533	37.01%
JUVENILE	1,531,329	9,070,679	16.88%
SHERIFF LAW ENFORCEMENT	2,265,427	22,742,683	9.96%
SHERIFF CIVIL/SUPPORT	1,728,466	7,594,009	22.76%
SHERIFF EXEC/ADMIN	686,179	3,906,981	17.56%
JAIL	2,314,261	21,727,370	10.65%
PROS ATTNV-DIR	1,455,863	8,519,046	17.09%
PA-CHILD SUPPORT	121,554	2,349,833	5.17%
MEDICAL EXAMINER	334,565	1,440,238	23.23%
COMMISSIONERS	121,986	851,147	14.33%
COUNTYWIDE SERVICES	21,625	450,757	4.80%
LAND CONSERVATION	0	0	0.00%
CONTINGENCY	0	0	0.00%
Risk Management	77,765	1,602,888	4.85%
ESA Endangered Species Act	0	0	0.00%
CVTV	820	0	0.00%
COOP EXTENSION SERVICES	334,104	354,831	94.16%
INDIGENT DEFENSE	314,879	5,557,244	5.67%
LEWIS & CLARK RAILROAD	13,144	283,194	4.64%
CORRECTIONS	851,797	5,702,579	14.94%
VEGETATION MANAGEMENT	285,673	1,493,685	19.13%
FORESTRY OPERATIONS	117,480	96,152	122.18%
PARKS	769,376	7,126,393	10.80%
AUDITOR'S O&M	11,197	367,641	3.05%
Event Center	277,941	5,206,332	5.34%
EMS FUND	0	0	0.00%
RADIO COMMUNICATIONS	0	0	0.00%
TRI-MOUNTAIN GOLF	182,379	1,690,722	10.79%
SPECIAL LAW ENFORCEMENT	0	0	0.00%
MENTAL HEALTH SALES TAX	70,100	2,161,705	3.24%
COMMUNITY DEV ADMIN	400,524	1,209,688	33.11%
WATER RESOURCES	0	0	0.00%
DEVELOPMENT REVIEW	0	0	0.00%
ENGINEERING	153,040	2,107,635	7.26%
INSPECTION	0	0	0.00%
DEVELOPMENT SERVICES	148,255	1,714,018	8.65%
COMMUNITY PLANNING	240,530	1,498,531	16.05%
CUSTOMER SERVICE	301,988	2,084,450	14.49%
ANIMAL CONTROL	146,811	1,467,041	10.01%
BUILDING	437,090	4,905,689	8.91%
CODE ENFORCEMENT	50,549	445,177	11.35%
FIRE MARSHAL	154,720	1,312,608	11.79%
PW - TRANSPORTATION	1,510,765	24,944,310	6.06%
PW - ADMIN	294,016	2,454,943	11.98%
PW - ROAD OPERATIONS	1,094,396	15,823,479	6.92%
CAMP BONNEVILLE	188,441	7,822,620	2.41%
SPECIAL INVESTIGATION	7,966	270,000	2.95%
NARCOTICS TASK FORCE	83,559	358,076	23.34%
CHILD JUSTICE CENTER	141,122	963,898	14.64%
VETERANS ASSISTANCE	15,530	600,977	2.58%
VICTIM WITNESS	44,991	585,723	7.68%
CJA 0.1% SALES TAX	0	0	0.00%
MPD-OPERATIONS FUND	372,401	6,603,009	5.64%
DEPT. of COMMUNITY SERVICES	677,184	6,592,234	10.27%
STADIUM CONVENTION	0	0	0.00%
SOLID WASTE	171,110	2,109,144	8.11%
CLEAN WATER FUND / BBC	384,123	5,751,845	6.68%
WASTEWATER OPERATIONS	241,397	4,061,246	5.94%
ELECTIONS	226,210	2,247,545	10.06%
ER&R (Depts 555, 566, 577)	352,455	4,209,698	8.37%
TER&R	94,638	2,454,103	3.86%
CENTRAL STORES	0	0	0.00%
FACILITIES MANAGEMENT-DIRECT	650,765	10,098,805	6.44%
MOSQUITO CONTROL DISTRICT	17,265	387,938	4.45%
REGIONAL TRANSPORTATION COUNCI	26,032	1,791,607	1.45%
SWCAA	62,449	0	0.00%
HEALTH DEPARTMENT	1,199,408	10,803,317	11.10%
EMERGENCY MANAGEMENT	9,965	0	0.00%
LAW LIBRARY	75,364	201,419	37.42%
CRESA	155,698	9,970,093	1.56%
Agencies (other Fire Dist. Etc.)	1,037,429	0	0.00%
<b>TOTAL</b>	<b>\$30,017,072</b>	<b>\$268,308,867</b>	<b>11.19%</b>



# Central Service Cost Allocation Plan

## Summary of Cost Allocation By Department/Org Unit

**2020 Central Service Cost Allocation Plan (2018 Actuals)  
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	COURT HOUSE	FRANKLIN CENTER	CORRECTIONS CENTER	JUVENILE CENTER	PUBLIC SERVICE CENTER
ASSESSMENT	0	0	0	0	108,442
AUDITOR-Auto License & Recording	0	0	0	0	4,486
TREASURER-DIR	0	0	0	0	688
BOE	0	0	0	0	0
COMMUNITY SUPPORT	0	0	0	0	0
COUNTY CLERK	20,574	0	0	0	0
DISTRICT COURT	52,703	0	0	0	0
SUPERIOR COURT	83,508	0	0	0	0
JUVENILE	0	0	0	199,804	0
SHERIFF LAW ENFORCEMENT	0	0	7,779	0	0
SHERIFF CIVIL/SUPPORT	0	0	46,675	0	0
SHERIFF EXEC/ADMIN	0	0	23,337	0	0
JAIL	0	0	245,098	0	0
PROS ATTN- DIR	26,279	15,205	0	0	0
PA-CHILD SUPPORT	0	0	0	0	0
MEDICAL EXAMINER	0	0	0	0	0
COMMISSIONERS	0	0	0	0	32,945
COUNTYWIDE SERVICES	0	0	0	0	0
LAND CONSERVATION	0	0	0	0	0
CONTINGENCY	0	0	0	0	0
Risk Management	0	0	0	0	5,290
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	0	0	0	0	0
LEWIS & CLARK RAILROAD	0	0	0	0	0
CORRECTIONS	0	0	14,940	0	0
VEGETATION MANAGEMENT	0	0	0	0	50,619
FORESTRY OPERATIONS	0	0	0	0	50,619
PARKS	0	0	0	0	0
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	0	0	0	0	0
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	0	0	0	0	0
COMMUNITY PLANNING	0	0	0	0	28,142
CUSTOMER SERVICE	0	0	0	0	0
ANIMAL CONTROL	0	0	0	0	15,870
BUILDING	0	0	0	0	0
CODE ENFORCEMENT	0	0	0	0	5,290
FIRE MARSHAL	0	0	0	0	5,290
PW - TRANSPORTATION	0	0	0	0	0
PW - ADMIN	0	0	0	0	0
PW - ROAD OPERATIONS	0	0	0	0	0
CAMP BONNEVILLE	0	0	0	0	0
SPECIAL INVESTIGATION	0	0	0	0	0
NARCOTICS TASK FORCE	0	0	0	0	0
CHILD JUSTICE CENTER	0	0	0	0	0
VETERANS ASSISTANCE	0	0	0	0	0
VICTIM WITNESS	0	0	0	0	0
CJA 0.1% SALES TAX	0	0	0	0	0
MPD-OPERATIONS FUND	0	0	0	0	0
DEPT. of COMMUNITY SERVICES	0	0	0	0	0
STADIUM CONVENTION	0	0	0	0	0
SOLID WASTE	0	0	0	0	0
CLEAN WATER FUND / BBC	0	0	0	0	0
WASTEWATER OPERATIONS	0	0	0	0	0
ELECTIONS	0	0	0	0	0
ER&R (Depts 555, 566, 577)	0	0	0	0	0
TER&R	0	0	0	0	0
CENTRAL STORES	0	0	0	0	0
FACILITIES MANAGEMENT-DIRECT	0	0	0	0	0
MOSQUITO CONTROL DISTRICT	0	0	0	0	0
REGIONAL TRANSPORTATION COUNCI	0	0	0	0	0
SWCAA	0	0	0	0	0
HEALTH DEPARTMENT	0	0	0	0	0
EMERGENCY MANAGEMENT	0	0	0	0	4,761
LAW LIBRARY	10,315	0	0	0	0
CRESA	0	0	0	0	0
Agencies (other Fire Dist. Etc.)	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**2020 Central Service Cost Allocation Plan (2018 Actuals)  
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	1408 FRANKLIN	PEPSI BUILDING	BOND INTEREST	EQUIPMENT DEPRECIATION	GIS
ASSESSMENT	0	0	0	1,124	74,253
AUDITOR-Auto License & Recording	1,925	0	0	38,004	63,797
TREASURER-DIR	0	0	0	0	39,607
BOE	0	0	0	0	1,087
COMMUNITY SUPPORT	0	0	0	0	0
COUNTY CLERK	0	0	0	2,163	36,732
DISTRICT COURT	0	0	0	11,963	50,228
SUPERIOR COURT	0	0	0	70,555	32,865
JUVENILE	0	0	0	926	14,709
SHERIFF LAW ENFORCEMENT	0	0	0	351,754	145,477
SHERIFF CIVIL/SUPPORT	0	27,503	0	0	12,083
SHERIFF EXEC/ADMIN	0	0	0	0	3,947
JAIL	0	0	122	24,712	24,568
PROS ATTNV-DIR	0	0	0	0	80,713
PA-CHILD SUPPORT	0	0	0	2,497	2,900
MEDICAL EXAMINER	0	0	0	15,821	8,700
COMMISSIONERS	0	0	0	0	0
COUNTYWIDE SERVICES	0	0	0	0	0
LAND CONSERVATION	0	0	0	0	0
CONTINGENCY	0	0	0	0	0
Risk Management	0	0	0	0	0
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	0	0	0	0	0
LEWIS & CLARK RAILROAD	0	0	0	0	0
CORRECTIONS	0	0	0	0	8,784
VEGETATION MANAGEMENT	0	0	0	0	19,316
FORESTRY OPERATIONS	0	0	0	0	1,772
PARKS	0	0	0	0	19,171
AUDITOR'S O&M	0	0	0	0	0
Event Center	0	0	0	50,523	483
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	0	0	0	11,133	30,126
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	0	0	0	0	31,455
COMMUNITY PLANNING	0	0	0	0	21,266
CUSTOMER SERVICE	0	0	0	0	30,126
ANIMAL CONTROL	0	0	0	0	12,405
BUILDING	0	0	0	0	52,810
CODE ENFORCEMENT	0	0	0	0	4,873
FIRE MARSHAL	0	0	0	0	10,633
PW - TRANSPORTATION	0	0	0	68,292	165,784
PW - ADMIN	0	0	0	4,571	58,191
PW - ROAD OPERATIONS	0	0	0	50,141	127,594
CAMP BONNEVILLE	0	0	0	0	0
SPECIAL INVESTIGATION	0	0	0	0	0
NARCOTICS TASK FORCE	0	0	0	0	0
CHILD JUSTICE CENTER	0	0	0	0	967
VETERANS ASSISTANCE	0	0	0	0	0
VICTIM WITNESS	0	0	0	0	1,087
CJA 0.1% SALES TAX	0	0	0	0	0
MPD-OPERATIONS FUND	0	0	0	27,413	18,390
DEPT. of COMMUNITY SERVICES	0	0	0	0	1,521
STADIUM CONVENTION	0	0	0	0	0
SOLID WASTE	0	0	0	0	19,494
CLEAN WATER FUND / BBC	0	0	0	3,074	87,399
WASTEWATER OPERATIONS	0	0	0	0	24,810
ELECTIONS	5,380	0	0	13,272	8,861
ER&R (Depts 555, 566, 577)	0	0	0	0	35,443
TER&R	0	0	0	0	3,456
CENTRAL STORES	0	0	0	0	0
FACILITIES MANAGEMENT-DIRECT	0	0	0	8,397	50,264
MOSQUITO CONTROL DISTRICT	0	0	0	0	0
REGIONAL TRANSPORTATION COUNCI	0	0	0	0	0
SWCAA	0	0	0	0	0
HEALTH DEPARTMENT	0	0	0	0	102,655
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
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>

**2020 Central Service Cost Allocation Plan (2018 Actuals)  
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	FACILITIES				
	MANAGEMENT - IND	OFFICE OF BUDGET	INFO SERV- Ops/Sys/Prog	INFO SERV- Network	INFO SERV-FMS
ASSESSMENT	118,532	12,728	143,298	328,040	3,000
AUDITOR-Auto License & Recording	38,171	3,472	23,238	35,207	1,071
TREASURER-DIR	752	5,586	19,365	140,270	630
BOE	0	379	11,619	17,603	102
COMMUNITY SUPPORT	0	26	0	0	26
COUNTY CLERK	71,897	9,914	183,964	278,721	3,310
DISTRICT COURT	184,173	14,414	180,091	279,436	5,917
SUPERIOR COURT	792,958	11,887	133,616	209,022	3,720
JUVENILE	475,993	26,277	154,917	287,372	7,331
SHERIFF LAW ENFORCEMENT	27,234	65,670	227,999	345,438	21,489
SHERIFF CIVIL/SUPPORT	231,186	21,999	400,964	607,494	8,326
SHERIFF EXEC/ADMIN	81,703	11,318	157,241	238,233	3,134
JAIL	1,212,091	62,862	0	0	11,442
PROS ATTYN-DIR	362,381	24,679	218,820	331,531	5,620
PA-CHILD SUPPORT	0	6,807	0	0	1,477
MEDICAL EXAMINER	199,554	4,087	21,301	32,273	841
COMMISSIONERS	36,011	2,466	9,682	14,670	315
COUNTYWIDE SERVICES	0	1,306	0	0	216
LAND CONSERVATION	0	0	0	0	0
CONTINGENCY	0	0	0	0	0
Risk Management	5,782	4,643	9,682	14,670	189
ESA Endangered Species Act	0	0	0	0	0
CVTV	0	0	0	0	7
COOP EXTENSION SERVICES	158,765	1,028	65,840	99,753	23
INDIGENT DEFENSE	0	16,099	0	0	5,837
LEWIS & CLARK RAILROAD	0	796	0	0	151
CORRECTIONS	148,474	16,520	141,362	279,999	4,512
VEGETATION MANAGEMENT	58,255	4,327	30,983	46,942	53
FORESTRY OPERATIONS	55,328	279	1,936	2,934	0
PARKS	448,984	16,339	50,348	76,282	2,258
AUDITOR'S O&M	0	1,065	0	0	70
Event Center	0	12,053	21,301	32,273	2,267
EMS FUND	0	0	0	0	0
RADIO COMMUNICATIONS	0	0	0	0	0
TRI-MOUNTAIN GOLF	94,238	4,898	0	0	41
SPECIAL LAW ENFORCEMENT	0	0	0	0	0
MENTAL HEALTH SALES TAX	0	6,262	0	0	1,081
COMMUNITY DEV ADMIN	0	3,504	89,077	134,960	1,476
WATER RESOURCES	0	0	0	0	0
DEVELOPMENT REVIEW	0	0	0	0	0
ENGINEERING	0	6,106	27,111	41,075	1,863
INSPECTION	0	0	0	0	0
DEVELOPMENT SERVICES	0	4,965	21,301	32,273	1,159
COMMUNITY PLANNING	30,761	4,341	38,729	58,678	1,215
CUSTOMER SERVICE	0	6,038	79,395	120,290	1,301
ANIMAL CONTROL	17,346	4,250	13,555	20,537	940
BUILDING	0	14,211	87,141	132,026	2,652
CODE ENFORCEMENT	5,782	1,290	7,746	11,736	261
FIRE MARSHAL	5,782	3,802	21,301	32,273	2,247
PW - TRANSPORTATION	0	72,261	179,220	271,533	10,907
PW - ADMIN	0	7,112	40,666	61,612	1,781
PW - ROAD OPERATIONS	0	45,396	148,043	224,297	8,570
CAMP BONNEVILLE	0	22,661	0	0	200
SPECIAL INVESTIGATION	0	782	0	0	83
NARCOTICS TASK FORCE	0	1,037	25,174	38,141	369
CHILD JUSTICE CENTER	7,422	2,792	34,856	52,810	830
VETERANS ASSISTANCE	0	1,741	0	0	72
VICTIM WITNESS	0	1,697	5,809	8,802	485
CJA 0.1% SALES TAX	0	0	0	0	0
MPD-OPERATIONS FUND	0	19,128	0	0	2,831
DEPT. of COMMUNITY SERVICES	0	19,090	104,569	158,431	9,264
STADIUM CONVENTION	0	0	0	0	0
SOLID WASTE	0	6,110	17,428	26,405	2,304
CLEAN WATER FUND / BBC	0	16,662	50,348	76,282	1,954
WASTEWATER OPERATIONS	0	11,765	23,238	35,207	2,367
ELECTIONS	0	6,511	40,666	61,612	1,028
ER&R (Depts 555, 566, 577)	0	12,195	32,920	49,876	4,811
TER&R	0	7,109	0	0	1,491
CENTRAL STORES	0	0	0	0	0
FACILITIES MANAGEMENT-DIRECT	0	29,255	46,475	70,414	8,613
MOSQUITO CONTROL DISTRICT	0	1,124	0	0	513
REGIONAL TRANSPORTATION COUNCI	0	0	0	0	1,023
SWCAA	0	0	0	0	2,058
HEALTH DEPARTMENT	0	31,296	243,995	369,672	8,112
EMERGENCY MANAGEMENT	5,204	0	0	0	0
LAW LIBRARY	36,045	583	0	0	415
CRESA	0	0	0	0	3,343
Agencies (other Fire Dist. Etc.)	0	0	0	0	12,682
<b>TOTAL</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>

**2020 Central Service Cost Allocation Plan (2018 Actuals)  
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	FINANCIAL				RECORDS
	HUMAN RESOURCES	SERVICES & INT AUDIT	PAYROLL	TREASURY - IND	
ASSESSMENT	48,106	8,254	12,130	0	5,728
AUDITOR-Auto License & Recording	19,518	0	4,922	19,709	577
TREASURER-DIR	11,481	0	2,895	0	5,820
BOE	1,148	900	290	0	1,610
COMMUNITY SUPPORT	0	600	0	0	0
COUNTY CLERK	43,628	20,974	11,001	141	91,096
DISTRICT COURT	55,066	66,279	13,885	1,837	32,229
SUPERIOR COURT	35,017	41,163	8,830	0	3,313
JUVENILE	100,230	41,916	25,274	848	299
SHERIFF LAW ENFORCEMENT	172,791	274,883	43,570	79,612	28,318
SHERIFF CIVIL/SUPPORT	86,108	82,428	21,713	283	0
SHERIFF EXEC/ADMIN	28,129	36,399	7,093	1,483	0
JAIL	175,087	42,001	44,149	0	8,281
PROS ATTNV-DIR	83,238	24,098	20,989	10,031	72,002
PA-CHILD SUPPORT	20,666	7,847	5,211	0	24,062
MEDICAL EXAMINER	10,333	6,266	2,606	141	1,955
COMMISSIONERS	5,741	0	1,448	0	1,334
COUNTYWIDE SERVICES	0	4,953	0	0	0
LAND CONSERVATION	0	0	0	0	0
CONTINGENCY	0	0	0	0	0
Risk Management	3,444	0	869	0	506
ESA Endangered Species Act	0	0	0	0	0
CVTV	0	150	0	0	0
COOP EXTENSION SERVICES	0	525	0	0	0
INDIGENT DEFENSE	0	133,609	0	71	0
LEWIS & CLARK RAILROAD	0	3,452	0	0	0
CORRECTIONS	63,749	23,206	16,075	71	13,710
VEGETATION MANAGEMENT	12,514	30,566	3,156	0	713
FORESTRY OPERATIONS	1,148	1,163	290	0	184
PARKS	41,160	0	0	0	0
AUDITOR'S O&M	0	1,600	0	49	0
Event Center	0	51,898	0	38,804	1,081
EMS FUND	0	0	0	0	0
RADIO COMMUNICATIONS	0	0	0	0	0
TRI-MOUNTAIN GOLF	0	930	0	45,703	0
SPECIAL LAW ENFORCEMENT	0	0	0	0	0
MENTAL HEALTH SALES TAX	14,925	5,990	3,764	587	0
COMMUNITY DEV ADMIN	19,518	9,268	4,922	65,864	10,375
WATER RESOURCES	0	0	0	0	0
DEVELOPMENT REVIEW	0	0	0	0	0
ENGINEERING	12,400	27,068	3,127	0	0
INSPECTION	0	0	0	0	0
DEVELOPMENT SERVICES	15,787	6,712	3,981	0	0
COMMUNITY PLANNING	13,777	10,504	3,474	0	3,773
CUSTOMER SERVICE	19,518	5,259	4,922	0	0
ANIMAL CONTROL	8,037	11,420	2,027	11,116	2,346
BUILDING	34,214	17,725	8,627	588	0
CODE ENFORCEMENT	3,157	2,012	796	0	0
FIRE MARSHAL	6,889	42,790	1,737	49	0
PW - TRANSPORTATION	106,258	116,220	26,793	0	4,210
PW - ADMIN	24,110	10,487	6,080	16,539	16,310
PW - ROAD OPERATIONS	83,812	90,894	21,134	0	598
CAMP BONNEVILLE	0	4,576	0	440	0
SPECIAL INVESTIGATION	0	1,897	0	0	0
NARCOTICS TASK FORCE	0	8,445	0	1,321	0
CHILD JUSTICE CENTER	6,889	10,342	1,737	0	0
VETERANS ASSISTANCE	0	1,637	0	0	0
VICTIM WITNESS	7,750	1,376	1,954	1,859	2,668
CJA 0.1% SALES TAX	0	0	0	0	0
MPD-OPERATIONS FUND	0	64,807	0	87,345	0
DEPT. of COMMUNITY SERVICES	53,387	145,016	13,462	7,438	16,149
STADIUM CONVENTION	0	0	0	0	0
SOLID WASTE	17,222	31,101	4,343	4,257	0
CLEAN WATER FUND / BBC	20,092	19,494	5,066	0	0
WASTEWATER OPERATIONS	16,074	34,003	4,053	0	0
ELECTIONS	5,741	16,332	1,448	147	20,589
ER&R (Depts 555, 566, 577)	24,110	79,837	6,080	49	2,116
TER&R	20,035	8,966	5,052	0	0
CENTRAL STORES	0	0	0	0	0
FACILITIES MANAGEMENT-DIRECT	41,332	145,239	10,422	1,077	0
MOSQUITO CONTROL DISTRICT	4,305	6,324	1,086	98	0
REGIONAL TRANSPORTATION COUNCIL	11,481	9,003	2,895	1,517	0
SWCAA	21,814	19,717	5,501	13,359	0
HEALTH DEPARTMENT	99,025	61,310	24,970	50,890	23,717
EMERGENCY MANAGEMENT	0	0	0	0	0
LAW LIBRARY	3,444	5,171	869	14,631	0
CRESA	25,258	44,792	25,476	4,551	1,633
Agencies (other Fire Dist. Etc.)	0	290,292	6,369	724,257	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**2020 Central Service Cost Allocation Plan (2018 Actuals)  
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	PURCHASING	PRINTING/ MAIL	TELEPHONE	PROS ATTNY-	COUNTY
				IND	MANAGERS OFFICE
ASSESSMENT	3,650	20,289	499	27,927	41,238
AUDITOR-Auto License & Recording	0	5,535	217	7,619	11,250
TREASURER-DIR	0	8,904	129	12,256	18,098
BOE	0	603	19	831	1,227
COMMUNITY SUPPORT	1,161	41	0	56	83
COUNTY CLERK	2,157	15,803	471	21,754	32,121
DISTRICT COURT	3,816	22,976	537	31,626	46,700
SUPERIOR COURT	8,461	18,948	367	26,083	38,514
JUVENILE	9,623	41,885	1,140	57,655	85,133
SHERIFF LAW ENFORCEMENT	10,618	104,677	1,263	144,090	212,764
SHERIFF CIVIL/SUPPORT	26,380	35,066	716	48,269	71,274
SHERIFF EXEC/ADMIN	12,111	18,041	2,506	24,833	36,669
JAIL	20,739	100,202	1,310	137,929	203,667
PROS ATTNY-DIR	6,139	39,337	697	54,148	79,956
PA-CHILD SUPPORT	1,991	10,851	254	14,936	22,054
MEDICAL EXAMINER	1,825	6,514	141	8,966	13,240
COMMISSIONERS	0	3,930	47	5,410	7,988
COUNTYWIDE SERVICES	5,973	2,081	0	2,865	4,231
LAND CONSERVATION	0	0	0	0	0
CONTINGENCY	0	0	0	0	0
Risk Management	0	7,401	57	10,188	15,044
ESA Endangered Species Act	0	0	0	0	0
CVTV	664	0	0	0	0
COOP EXTENSION SERVICES	664	1,638	283	2,255	3,330
INDIGENT DEFENSE	46,123	25,661	0	35,323	52,158
LEWIS & CLARK RAILROAD	3,152	1,268	0	1,746	2,578
CORRECTIONS	3,484	26,332	810	36,247	53,522
VEGETATION MANAGEMENT	4,148	0	568	9,494	14,019
FORESTRY OPERATIONS	166	0	148	611	902
PARKS	0	26,045	0	35,851	52,938
AUDITOR'S O&M	1,327	1,299	0	2,337	3,451
Event Center	27,707	0	499	0	39,051
EMS FUND	0	0	0	0	0
RADIO COMMUNICATIONS	0	0	0	0	0
TRI-MOUNTAIN GOLF	3,982	5,973	0	10,747	15,868
SPECIAL LAW ENFORCEMENT	0	0	0	0	0
MENTAL HEALTH SALES TAX	2,489	973	0	13,740	20,289
COMMUNITY DEV ADMIN	498	545	217	7,689	11,354
WATER RESOURCES	0	0	0	0	0
DEVELOPMENT REVIEW	0	0	0	0	0
ENGINEERING	166	949	0	13,396	19,781
INSPECTION	0	0	0	0	0
DEVELOPMENT SERVICES	2,820	772	47	10,895	16,087
COMMUNITY PLANNING	1,493	675	113	9,525	14,065
CUSTOMER SERVICE	1,161	939	226	13,249	19,564
ANIMAL CONTROL	3,152	661	57	9,325	13,769
BUILDING	7,466	2,209	198	31,181	46,043
CODE ENFORCEMENT	332	200	66	2,830	4,178
FIRE MARSHAL	664	591	9	8,343	12,320
PW - TRANSPORTATION	84,702	11,232	688	158,550	234,116
PW - ADMIN	6,364	1,105	443	15,604	23,041
PW - ROAD OPERATIONS	39,670	7,056	509	99,606	147,078
CAMP BONNEVILLE	9,789	27,634	0	49,722	73,420
SPECIAL INVESTIGATION	0	954	0	1,716	2,534
NARCOTICS TASK FORCE	1,991	1,265	179	2,276	3,361
CHILD JUSTICE CENTER	3,484	3,405	415	6,127	9,047
VETERANS ASSISTANCE	498	2,123	0	3,820	5,640
VICTIM WITNESS	166	2,069	47	3,723	5,497
CJA 0.1% SALES TAX	0	0	0	0	0
MPD-OPERATIONS FUND	25,218	23,325	0	41,970	61,973
DEPT. of COMMUNITY SERVICES	41,146	2,967	1,008	41,887	61,850
STADIUM CONVENTION	0	0	0	0	0
SOLID WASTE	8,295	950	0	13,406	19,795
CLEAN WATER FUND / BBC	10,618	2,590	0	36,560	53,984
WASTEWATER OPERATIONS	23,725	1,829	396	25,814	38,117
ELECTIONS	8,130	1,012	104	14,286	21,094
ER&R (Depts 555, 566, 577)	36,666	1,895	188	26,758	39,510
TER&R	8,793	1,105	0	15,599	23,033
CENTRAL STORES	0	0	0	0	0
FACILITIES MANAGEMENT-DIRECT	44,630	35,675	0	64,190	94,783
MOSQUITO CONTROL DISTRICT	0	175	0	0	3,641
REGIONAL TRANSPORTATION COUNCI	0	0	113	0	0
SWCAA	0	0	0	0	0
HEALTH DEPARTMENT	12,111	0	1,592	68,668	101,395
EMERGENCY MANAGEMENT	0	0	0	0	0
LAW LIBRARY	0	712	9	1,280	1,890
CRESA	25,052	4,489	0	21,103	0
Agencies (other Fire Dist. Etc.)	3,650	0	179	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# 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.

Since 1946 the Courthouse has been improved and extensively remodeled on a component basis with these efforts having 10 to 40 years lives associated with them. With the completion of the Public Service Center in 2003, the Courthouse now exclusively houses 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.



**2020 Clark County Indirect Cost Allocation (2018 Actuals)  
Central Services Allocated Cost Detail**

	Courthouse
<b>Expenses</b>	
Personnel Services	0
Services, Supplies	0
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	199,281
<b>Subtotal</b>	<b>199,281</b>
<b>Less:</b>	
Capital Outlay	0
Billed Services/ Interfund	0
<b>Add Allocated Cost:</b>	
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	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	5902
County Manager	0
<b>Total Costs to Allocate</b>	<b>\$193,379</b>

Clark County Central Service Cost Allocation Plan

DESCRIPTION	COURTHOUSE		
	Square Footage	Percent	Allocation
COURTHOUSE			(199,281)
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%	5,902
COUNTY MANAGERS OFFICE	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%	20,574
DISTRICT COURT	14,363	26%	52,703
SUPERIOR COURT	22,758	42%	83,508
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%	26,279
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTY WIDE 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
VEGETATION MANAGEMENT	0	0%	0
FORESTRY OPERATIONS	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
SWCA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	0	0%	0
LAW LIBRARY	2,811	5%	10,315
GRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	54,309	100%	0

## **Central Service Cost Allocation Plan**

### **FRANKLIN CENTER BUILDING DEPRECIATION**

The Franklin Center Building depreciation is based on the total cost of the building when purchased and subsequent remodeling. The assumed useful life of the building and subsequent remodeling efforts is ten to forty 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.

**2020 Clark County Indirect Cost Allocation (2018 Actuals)  
Central Services Allocated Cost Detail**

	Franklin Center
<b>Expenses</b>	
Personnel Services	0
Services, Supplies	0
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	18,619
<b>Subtotal</b>	<b>18,619</b>
<b>Less:</b>	
Capital Outlay	0
Billed Services/ Interfund	0
<b>Add Allocated Cost:</b>	
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	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	3415
County Manager	0
<b>Total Costs to Allocate</b>	<b>\$15,205</b>

Clark County Central Service Cost Allocation Plan

DESCRIPTION	FRANKLIN CENTER		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			(18,619)
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 ATTNV-IND	552	18%	3,415
COUNTY MANAGERS OFFICE	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 ATTNV-DIR	2,456	82%	15,205
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTY WIDE 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
VEGETATION MANAGEMENT	0	0%	0
FORESTRY OPERATIONS	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
SWCA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	0	0%	0
LAW LIBRARY	0	0%	0
GRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	3,008	100%	0

## **Central Service Cost Allocation Plan**

### **CORRECTIONS AND WORK RELEASE CENTER BUILDING DEPRECIATION**

The Corrections and Work Release Center Building depreciation is based on component depreciation. The initial useful lives of the buildings were forty years with improvements, replacements and remodels having associated useful lives of fifteen years. The Corrections Center houses three primary programs: the Sheriff's Office, Corrections, and the Jail. The Work Release Center houses the Work Release program of corrections.

#### **Basis of Allocation**

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

**2020 Clark County Indirect Cost Allocation (2018 Actuals)  
Central Services Allocated Cost Detail**

	Corrections Center
<b>Expenses</b>	
Personnel Services	0
Services, Supplies	0
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	337,830
<b>Subtotal</b>	<b>337,830</b>
<b>Less:</b>	
Capital Outlay	0
Billed Services/ Interfund	0
<b>Add Allocated Cost:</b>	
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	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
County Manager	0
<b>Total Costs to Allocate</b>	<b>\$337,830</b>

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 ATTN-IND	0	0%	0
COUNTY MANAGERS OFFICE	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 ATTN-DIR	0	0%	0
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTY WIDE 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
CVTY	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
VEGETATION MANAGEMENT	0	0%	0
FORESTRY OPERATIONS	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
GRESA	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 initial construction in 1979 and subsequent addition in 2001 is based on component depreciation. The useful life of the initial building and addition 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.

**2020 Clark County Indirect Cost Allocation (2018 Actuals)  
Central Services Allocated Cost Detail**

	Juvenile Center
<b>Expenses</b>	
Personnel Services	0
Services, Supplies	0
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	199,804
<b>Subtotal</b>	<b>199,804</b>
<b>Less:</b>	
Capital Outlay	0
Billed Services/ Interfund	0
<b>Add Allocated Cost:</b>	
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	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
County Manager	0
<b>Total Costs to Allocate</b>	<b>\$199,804</b>

Clark County Central Service Cost Allocation Plan

DESCRIPTION	JUVENILE CENTER		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			(199,804)
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 ATTN-IND	0	0%	0
COUNTY MANAGERS OFFICE	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%	199,804
SHERIFF LAW ENFORCEMENT	0	0%	0
SHERIFF CIVIL/SUPPORT	0	0%	0
SHERIFF EXEC/ADMIN	0	0%	0
JAIL	0	0%	0
PROS ATTN-DIR	0	0%	0
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTY WIDE 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
VEGETATION MANAGEMENT	0	0%	0
FORESTRY OPERATIONS	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
SWCA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	0	0%	0
LAW LIBRARY	0	0%	0
GRESA	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 in 2003, with a forty year useful life.

#### **Basis of Allocation**

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

**2020 Clark County Indirect Cost Allocation (2018 Actuals)  
Central Services Allocated Cost Detail**

	Public Service Center
<b>Expenses</b>	
Personnel Services	0
Services, Supplies	0
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	703,581
<b>Subtotal</b>	<b>703,581</b>
<b>Less:</b>	
Capital Outlay	0
Billed Services/ Interfund	(0)
<b>Add Allocated Cost:</b>	
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	52,105
Facilities Management	11,373
Office of Budget	31,739
INFO SERVICES-Ops/Sys/Prog	86,648
INFO SERVICES-Network	9,628
INFO SERVICES FMS	0
Human Resources	32,797
Financial Services & Int. Audit	45,466
Payroll	5,052
Treasurer-Ind	13,066
Records	0
Purchasing	23,275
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
County Manager	79,993
<b>Total Costs to Allocate</b>	<b>\$312,439</b>

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			(703,581)
1408 FRANKLIN	0	0%	0
PEPSI BUILDING	0	0%	0
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
GIS	4,925	7%	52,105
FACILITIES MANAGEMENT	1,075	2%	11,373
Budget Office	3,000	5%	31,738
INFO SERVICES-Ops/Sys/Prog	8,190	12%	86,648
INFO SERVICES-Network	910	1%	9,528
INFO SERVICES-FMS	0	0%	0
HUMAN RESOURCES	3,100	5%	32,797
FINANCIAL SERVICES & INT AUDIT	4,298	6%	45,466
PAYROLL	478	1%	5,052
TREASURY-IND	1,235	2%	13,066
RECORDS	0	0%	0
PURCHASING	2,200	3%	23,275
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTN-IND	0	0%	0
COUNTY MANAGERS OFFICE	7,561	11%	79,993
ASSESSMENT	10,250	15%	108,442
AUDITOR-Auto License & Recording	424	1%	4,486
TREASURER-DIR	65	0%	688
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 ATTN-DIR	0	0%	0
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	3,114	5%	32,945
COUNTY WIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
Risk Management	500	1%	5,290
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
VEGETATION MANAGEMENT	4,785	7%	50,619
FORESTRY OPERATIONS	4,785	7%	50,619
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
TRIMOUNTAIN 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	2,660	4%	28,142
CUSTOMER SERVICE	0	0%	0
ANIMAL CONTROL	1,500	2%	15,870
BUILDING	0	0%	0
CODE ENFORCEMENT	500	1%	5,290
FIRE MARSHAL	500	1%	5,290
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
SWCA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	450	1%	4,761
LAW LIBRARY	0	0%	0
GRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	66,503	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, an extensive renovation in 2003 and additional improvements since/ The 1408 Franklin Building is depreciated on a component basis with these efforts having 10 to 40 years lives associated with them.

#### **Basis of Allocation**

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

**2020 Clark County Indirect Cost Allocation (2018 Actuals)  
Central Services Allocated Cost Detail**

	1408 Franklin
<b>Expenses</b>	
Personnel Services	0
Services, Supplies	0
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	8,682
<b>Subtotal</b>	<b>8,682</b>
<b>Less:</b>	
Capital Outlay	0
Billed Services/ Interfund	0
<b>Add Allocated Cost:</b>	
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	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	1,378
Telephone	0
Pros Attny-Ind	0
County Manager	0
<b>Total Costs to Allocate</b>	<b>\$7,305</b>



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			(8,682)
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%	1,378
TELEPHONE	0	0%	0
PROS ATTN-IND	0	0%	0
COUNTY MANAGERS OFFICE	0	0%	0
ASSESSMENT	0	0%	0
AUDITOR-Auto License & Recording	5,986	22%	1,925
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 ATTN-DIR	0	0%	0
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTY WIDE 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
VEGETATION MANAGEMENT	0	0%	0
FORESTRY OPERATIONS	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
TRIMOUNTAIN 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%	5,380
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
SWCA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	0	0%	0
LAW LIBRARY	0	0%	0
GRESA	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 forty 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.

**2020 Clark County Indirect Cost Allocation (2018 Actuals)  
Central Services Allocated Cost Detail**

	Pepsi Building
<b>Expenses</b>	
Personnel Services	0
Services, Supplies	0
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	47,928
<b>Subtotal</b>	<b>47,928</b>
<b>Less:</b>	
Capital Outlay	0
Billed Services/ Interfund	0
<b>Add Allocated Cost:</b>	
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	14,663
Office of Budget	0
INFO SERVICES-Ops/Sys/Prog	0
INFO SERVICES-Network	0
INFO SERVICES FMS	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	5,762
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
County Manager	0
<b>Total Costs to Allocate</b>	<b>\$27,503</b>

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			(47,928)
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
GIS	0	0%	0
FACILITIES MANAGEMENT	11,682	31%	14,663
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%	5,762
PURCHASING	0	0%	0
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTN-IND	0	0%	0
COUNTY MANAGERS OFFICE	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%	27,503
SHERIFF EXEC/ADMIN	0	0%	0
JAIL	0	0%	0
PROS ATTN-DIR	0	0%	0
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTY WIDE 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
VEGETATION MANAGEMENT	0	0%	0
FORESTRY OPERATIONS	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
GRESA	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 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

**2020 Clark County Indirect Cost Allocation (2018 Actuals)  
Central Services Allocated Cost Detail**

	Bond Interest
<b>Expenses</b>	
Personnel Services	0
Services, Supplies	0
Direct Charges	
Capital Outlay	0
Debt Service/Interest	157,683
Depreciation	0
<b>Subtotal</b>	<b>157,683</b>
<b>Less:</b>	
Capital Outlay	0
Billed Services/ Interfund	0
<b>Add Allocated Cost:</b>	
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	113,109
Office of Budget	0
INFO SERVICES-Ops/Sys/Prog	0
INFO SERVICES-Network	0
INFO SERVICES FMS	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	44,452
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
County Manager	0
<b>Total Costs to Allocate</b>	<b>\$122</b>

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			(157,683)
EQUIPMENT DEPRECIATION	0	0%	0
GIS	0	0.00%	0
FACILITIES MANAGEMENT	113,109	71.73%	113,109
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	44,452	28.19%	44,452
PURCHASING	0	0.00%	0
PRINTING/MAIL	0	0.00%	0
TELEPHONE	0	0.00%	0
PROS ATTN-IND	0	0.00%	0
COUNTY MANAGERS OFFICE	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	122	0.08%	122
PROS ATTN-DIR	0	0.00%	0
PA-CHILD SUPPORT	0	0.00%	0
MEDICAL EXAMINER	0	0.00%	0
COMMISSIONERS	0	0.00%	0
COUNTY WIDE 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
CVTY	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
VEGETATION MANAGEMENT	0	0.00%	0
FORESTRY OPERATIONS	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
SWCA	0	0.00%	0
HEALTH DEPARTMENT	0	0.00%	0
EMERGENCY MANAGEMENT	0	0.00%	0
LAW LIBRARY	0	0.00%	0
GRESA	0	0.00%	0
Agencies (other Fire Dist. Etc.)	0	0.00%	0
TOTAL	157,683	100%	0

## Central Service Cost Allocation Plan

### **GIS**

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

### **Basis of Allocation**

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



**2020 Clark County Indirect Cost Allocation (2018 Actuals)  
Central Services Allocated Cost Detail**

	GIS
<b>Expenses</b>	
Personnel Services	2,061,324
Services, Supplies	375,986
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	52,638
<b>Subtotal</b>	<b>2,489,948</b>
<b>Less:</b>	
Capital Outlay	0
Billed Services/ Interfund	(889,317)
<b>Add Allocated Cost:</b>	
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	644
INFO SERVICES-Ops/Sys/Prog	32672
INFO SERVICES-Network	0
INFO SERVICES FMS	0
Human Resources	11,986
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
County Manager	14,527
<b>Total Costs to Allocate</b>	<b>\$3,319,436</b>

Clark County Central Service Cost Allocation Plan

DESCRIPTION	GIS		
	Weight	Weighted Pct	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
GIS			(1,600,631)
FACILITIES MANAGEMENT			
Budget Office	0.40	0.04%	644
INFO SERVICES-Ops/Sys/Prog	20.28	2.04%	32,672
INFO SERVICES-Network			0
INFO SERVICES FMS			0
HUMAN RESOURCES	7.44	0.75%	11,986
FINANCIAL SERVICES & INT AUDIT			0
PAYROLL			0
TREASURY-IND			0
RECORDS			0
PURCHASING			0
PRINTING/MAIL			0
TELEPHONE			0
PROS ATTNY-IND			0
COUNTY MANAGERS OFFICE	9.00	0.91%	14,527
ASSESSMENT	46.09	4.64%	74,253
AUDITOR-Auto License & Recording	39.60	3.99%	63,797
TREASURER-DIR	24.59	2.47%	39,607
BOE	0.68	0.07%	1,087
COMMUNITY SUPPORT			0
COUNTY CLERK	22.80	2.29%	36,732
DISTRICT COURT	31.18	3.14%	50,228
SUPERIOR COURT	20.40	2.05%	32,665
JUVENILE	9.13	0.92%	14,709
SHERIFF LAW ENFORCEMENT	90.30	9.09%	145,477
SHERIFF CIVIL/SUPPORT	7.50	0.75%	12,083
SHERIFF EXEC/ADMIN	2.45	0.25%	3,947
JAIL	15.25	1.53%	24,568
PROS ATTNY-DIR	50.10	5.04%	80,713
PA-CHILD SUPPORT	1.80	0.18%	2,900
MEDICAL EXAMINER	5.40	0.54%	8,700
COMMISSIONERS			0
COUNTYWIDE SERVICES			0
LAND CONSERVATION	-	-	0
CONTINGENCY			0
Risk Management			0
ESA Endangered Species Act			0
CVTV			0
COOP EXTENSION SERVICES			0
INDIGENT DEFENSE			0
LEWIS & CLARK RAILROAD			0
CORRECTIONS	5.45	0.55%	8,784
VEGETATION MANAGEMENT	11.99	1.21%	19,316
FORESTRY OPERATIONS	1.10	0.11%	1,772
PARKS	11.90	1.20%	19,171
AUDITOR'S O&M			0
Event Center	0.30	0.03%	483
EMS FUND			0
RADIO COMMUNICATIONS			0
TRIMOUNTAIN GOLF			0
SPECIAL LAW ENFORCEMENT			0
MENTAL HEALTH SALES TAX			0
COMMUNITY DEV ADMIN	18.70	1.88%	30,126
WATER RESOURCES			0
DEVELOPMENT REVIEW			0
ENGINEERING			0
INSPECTION			0
DEVELOPMENT SERVICES	19.53	1.97%	31,455
COMMUNITY PLANNING	13.20	1.33%	21,266
CUSTOMER SERVICE	18.70	1.88%	30,126
ANIMAL CONTROL	7.70	0.78%	12,405
BUILDING	32.78	3.30%	52,810
CODE ENFORCEMENT	3.03	0.30%	4,873
FIRE MARSHAL	6.60	0.66%	10,633
PW - TRANSPORTATION	102.91	10.36%	165,784
PW - ADMIN	36.12	3.64%	58,191
PW - ROAD OPERATIONS	79.20	7.97%	127,594
CAMP BONNEVILLE			0
SPECIAL INVESTIGATION			0
NARCOTICS TASK FORCE			0
CHILD JUSTICE CENTER	0.60	0.06%	967
VETERANS ASSISTANCE			0
VICTIM WITNESS	0.68	0.07%	1,087
CJA 0.1% SALES TAX			0
MPD OPERATIONS FUND	11.42	1.15%	18,390
DEPT. of COMMUNITY SERVICES	4.65	0.10%	1,521
STADIUM CONVENTION			0
SOLID WASTE	12.10	1.22%	19,494
CLEAN WATER FUND / BBC	54.25	5.46%	87,399
WASTEWATER OPERATIONS	15.40	1.55%	24,811
ELECTIONS	5.50	0.6%	8,861
ER&R (Depts 555, 566, 577)	22.00	2.2%	35,443
TER&R	2.15	0.2%	3,456
CENTRAL STORES			0
FACILITIES MANAGEMENT-DIRECT	31.20	3.1%	50,264
MOSQUITO CONTROL DISTRICT			0
REGIONAL TRANSPORTATION COUNCIL			0
SWCAA			0
HEALTH DEPARTMENT	63.72	6.4%	102,655
EMERGENCY MANAGEMENT			0
LAW LIBRARY			0
CRSA			0
Agencies (other Fire Dist. Etc.)			0
TOTAL	997.23	1.00	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.

**2020 Clark County Indirect Cost Allocation (2018 Actuals)  
Central Services Allocated Cost Detail**

	Equipment Depreciation
<b>Expenses</b>	
Personnel Services	0
Services, Supplies	0
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	<b>4,094,147</b>
<b>Subtotal</b>	<b>4,094,147</b>
<b>Less:</b>	
Capital Outlay	0
Billed Services/ Interfund	0
<b>Add Allocated Cost:</b>	
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	533
Facilities Management	51,260
Office of Budget	20,566
INFO SERVICES-Ops/Sys/Prog	2,885
INFO SERVICES-Network	3,180,738
INFO SERVICES FMS	0
Human Resources	22424.32
Financial Services & Int. Audit	2419.92
Payroll	0
Treasurer-Ind	56,987
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
County Manager	0
<b>Total Costs to Allocate</b>	<b>\$756,334</b>

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			(4,094,147)
GIS	533	0%	533
FACILITIES MANAGEMENT	51,260	1.25%	51,260
Budget Office	20,566	0.50%	20,566
INFO SERVICES-Ops/Sys/Prog	2,885	0.07%	2,885
INFO SERVICES-Network	3,180,738	77.69%	3,180,738
INFO SERVICES-FMS	0	0.00%	0
HUMAN RESOURCES	22,424	0.55%	22,424
FINANCIAL SERVICES & INT AUDIT	2,420	0.06%	2,420
PAYROLL	0	0.00%	0
TREASURY-IND	56,987	1.39%	56,987
RECORDS	0	0.00%	0
PURCHASING	0	0.00%	0
PRINTING/MAIL	0	0.00%	0
TELEPHONE	0	0.00%	0
PROS ATTN-IND	0	0.00%	0
COUNTY MANAGERS OFFICE	0	0.00%	0
ASSESSMENT	1,124	0.03%	1,124
AUDITOR-Auto License & Recording	38,004	0.93%	38,004
TREASURER-DIR	0	0.00%	0
BOE	0	0.00%	0
COMMUNITY SUPPORT	0	0.00%	0
COUNTY CLERK	2,163	0.05%	2,163
DISTRICT COURT	11,963	0.29%	11,963
SUPERIOR COURT	70,555	1.72%	70,555
JUVENILE	926	0.02%	926
SHERIFF LAW ENFORCEMENT	351,754	8.59%	351,754
SHERIFF CIVIL/SUPPORT	0	0.00%	0
SHERIFF EXEC/ADMIN	0	0.00%	0
JAIL	24,712	0.60%	24,712
PROS ATTN-DIR	0	0.00%	0
PA-CHILD SUPPORT	2,497	0.06%	2,497
MEDICAL EXAMINER	15,821	0.39%	15,821
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
CVT	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
VEGETATION MANAGEMENT	0	0.00%	0
FORESTRY OPERATIONS	0	0.00%	0
PARKS	0	0.00%	0
AUDITOR'S O&M	0	0.00%	0
Event Center	50,523	1.23%	50,523
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	11,133	0.27%	11,133
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	68,292	1.67%	68,292
PW - ADMIN	4,571	0.11%	4,571
PW - ROAD OPERATIONS	50,141	1.22%	50,141
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	27,413	0.67%	27,413
DEPT. of COMMUNITY SERVICES	0	0.00%	0
STADIUM CONVENTION	0	0.00%	0
SOLID WASTE	0	0.00%	0
CLEAN WATER FUND / BBC	3,074	0.08%	3,074
WASTEWATER OPERATIONS	0	0.00%	0
ELECTIONS	13,272	0.32%	13,272
ER&R (Depts 555, 566, 577)	0	0.00%	0
TERR&R	0	0.00%	0
CENTRAL STORES	0	0.00%	0
FACILITIES MANAGEMENT-DIRECT	8,397	0.21%	8,397
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	4,094,147	100%	0

## Central Service Cost Allocation Plan

### **BUILDING MAINTENANCE COUNTYWIDE**

The countywide maintenance budget is used 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.

**2020 Clark County Indirect Cost Allocation (2018 Actuals)  
Central Services Allocated Cost Detail**

	Facilities Management
<b>Expenses</b>	
Personnel Services	0
Services, Supplies	992,297
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	71,194
<b>Subtotal</b>	<b>1,063,490</b>
<b>Less:</b>	
Capital Outlay	0
Billed Services/ Interfund	0
<b>Add Allocated Cost:</b>	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	11,373
1408 Franklin	0
Pepsi Building	14,663
Bond Interest	113,109
Equipment Depreciation	51,260
GIS	0
Facilities Management	0
Office of Budget	34,692
INFO SERVICES-Ops/Sys/Prog	94,710
INFO SERVICES-Network	10,523
INFO SERVICES FMS	0
Human Resources	35,849
Financial Services & Int. Audit	49,697
Payroll	5,522
Treasurer-Ind	14,282
Records	14,201
Purchasing	25,441
Printing/Mail	23,809
Telephone	0
Pros Attny-Ind	64,191
County Manager	87,436
<b>Total Costs to Allocate</b>	<b>\$793,543</b>

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			(1,253,895)
Budget Office	26,593	0.6%	34,692
INFO SERVICES-Ops/Sys/Prog	72,600	1.8%	94,710
INFO SERVICES-Network	8,067	0.2%	10,523
INFO SERVICES FMS	0	0.0%	0
HUMAN RESOURCES	27,480	0.7%	35,849
FINANCIAL SERVICES & INT AUDIT	38,095	0.9%	49,697
PAYROLL	4,233	0.1%	5,522
TREASURY-IND	10,948	0.3%	14,282
RECORDS	10,885	0.3%	14,201
PURCHASING	19,502	0.5%	25,441
PRINTING/MAIL	18,251	0.4%	23,809
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	49,205	1.2%	64,191
COUNTY MANAGERS OFFICE	67,024	1.6%	87,436
ASSESSMENT	90,861	2.2%	118,532
AUDITOR-Auto License & Recording	29,260	0.7%	38,171
TREASURER-DIR	576	0.0%	752
BOE	0	0.0%	0
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	55,113	1.3%	71,897
DISTRICT COURT	141,177	3.4%	184,173
SUPERIOR COURT	607,842	14.8%	792,958
JUVENILE	364,872	8.9%	475,993
SHERIFF LAW ENFORCEMENT	20,877	0.5%	27,234
SHERIFF CIVIL/SUPPORT	177,215	4.3%	231,186
SHERIFF EXEC/ADMIN	62,630	1.5%	81,703
JAIL	929,128	22.6%	1,212,091
PROS ATTNY-DIR	277,783	6.7%	362,381
PA-CHILD SUPPORT	0	0.0%	0
MEDICAL EXAMINER	152,968	3.7%	199,554
COMMISSIONERS	27,604	0.7%	36,011
COUNTY-WIDE SERVICES	0	0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
Risk Management	4,432	0.1%	5,782
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	121,701	3.0%	158,765
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	113,813	2.8%	148,474
VEGETATION MANAGEMENT	44,655	1.1%	58,255
FORESTRY OPERATIONS	42,412	1.0%	55,328
PARKS	344,168	8.4%	448,984
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	72,238	1.8%	94,238
SPECIAL LAW ENFORCEMENT	0	0.0%	0
MENTAL HEALTH SALES TAX	0	0.0%	0
COMMUNITY DEV ADMIN	0	0.0%	0
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	23,579	0.6%	30,761
CUSTOMER SERVICE	0	0.0%	0
ANIMAL CONTROL	13,297	0.3%	17,346
BUILDING	0	0.0%	0
CODE ENFORCEMENT	4,432	0.1%	5,782
FIRE MARSHAL	4,432	0.1%	5,782
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	0	0.0%	0
CHILD JUSTICE CENTER	5,689	0.1%	7,422
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	0	0.0%	0
CJA 0.1% SALES TAX	0	0.0%	0
MPD OPERATIONS FUND	0	0.0%	0
DEPT. of COMMUNITY SERVICES	0	0.0%	0
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	0	0.0%	0
ER&R (Depts 555, 566, 577)	0	0.0%	0
TERRR	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
SIWCAA	0	0.0%	0
HEALTH DEPARTMENT	0	0.0%	0
EMERGENCY MANAGEMENT	3,989	0.1%	5,204
LAW LIBRARY	27,630	0.7%	36,045
CRESA	0	0.0%	0
Agencies (other Fire Dist. Etc.)	0	0.0%	0
<b>TOTAL</b>	<b>4,117,259</b>	<b>100%</b>	<b>0</b>



## **Central Service Cost Allocation Plan**

### **OFFICE OF BUDGET**

The Office of Budget is the financial planning and budgeting arm of the Board of Commissioners, responsible for facilitating long-range program planning, program operational policy and annual budgets.

### **Basis of Allocation**

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

**2020 Clark County Indirect Cost Allocation (2018 Actuals)  
Central Services Allocated Cost Detail**

	Office of Budget
<b>Expenses</b>	
Personnel Services	664,544
Services, Supplies	31,275
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	0
<b>Subtotal</b>	<b>695,819</b>
<b>Less:</b>	
Capital Outlay	0
Billed Services/ Interfund	0
<b>Add Allocated Cost:</b>	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	31,739
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	20,566
GIS	0
Facilities Management	34,692
Office of Budget	0
INFO SERVICES-Ops/Sys/Prog	10,700
INFO SERVICES-Network	7,777
INFO SERVICES FMS	584
Human Resources	4,741
Financial Services & Int. Audit	5,901
Payroll	1,269
Treasurer-Ind	2,595
Records	912
Purchasing	1,169
Printing/Mail	1,905
Telephone	0
Pros Attny-Ind	4,384
County Manager	5,878
<b>Total Costs to Allocate</b>	<b>\$735,000</b>

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			(782,816)
INFO SERVICES_Ops/Sys/Prog	3,693,486	1.4%	10,700
INFO SERVICES_Network	2,684,730	1.0%	7,777
INFO SERVICES_FMS	201,733	0.1%	584
HUMAN RESOURCES	1,636,683	0.6%	4,741
FINANCIAL SERVICES & INT AUDIT	2,037,070	0.8%	5,901
PAYROLL	438,231	0.2%	1,269
TREASURY-IND	895,941	0.3%	2,595
RECORDS	314,759	0.1%	912
PURCHASING	403,407	0.1%	1,169
PRINTING/MAIL	657,663	0.2%	1,905
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	1,513,306	0.6%	4,384
COUNTY MANAGERS OFFICE	2,029,231	0.8%	5,878
ASSESSMENT	4,393,750	1.6%	12,728
AUDITOR-Auto License & Recording	1,198,656	0.4%	3,472
TREASURER-DIR	1,928,263	0.7%	5,586
BOE	130,692	0.0%	379
COMMUNITY SUPPORT	8,877	0.0%	26
COUNTY CLERK	3,422,424	1.3%	9,914
DISTRICT COURT	4,975,697	1.8%	14,414
SUPERIOR COURT	4,103,533	1.5%	11,887
JUVENILE	9,070,879	3.4%	26,277
SHERIFF LAW ENFORCEMENT	22,669,303	8.4%	65,670
SHERIFF CIVIL/SUPPORT	7,594,009	2.8%	21,999
SHERIFF EXEC/ADMIN	3,906,981	1.4%	11,318
JAIL	21,700,096	8.0%	62,862
PROS ATTNY-DIR	8,519,046	3.2%	24,679
PA-CHILD SUPPORT	2,349,833	0.9%	6,807
MEDICAL EXAMINER	1,410,675	0.5%	4,087
COMMISSIONERS	851,147	0.3%	2,466
COUNTY WIDE SERVICES	450,757	0.2%	1,306
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
Risk Management	1,602,888	0.6%	4,643
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	354,831	0.1%	1,028
INDIGENT DEFENSE	5,557,244	2.1%	16,099
LEWIS & CLARK RAILROAD	274,684	0.1%	796
CORRECTIONS	5,702,579	2.1%	16,520
VEGETATION MANAGEMENT	1,493,685	0.6%	4,327
FORESTRY OPERATIONS	96,152	0.0%	279
PARKS	5,640,362	2.1%	16,339
AUDITOR'S O&M	367,641	0.1%	1,065
Event Center	4,160,739	1.5%	12,053
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
TRI-MOUNTAIN GOLF	1,690,722	0.6%	4,898
SPECIAL LAW ENFORCEMENT	0	0.0%	0
MENTAL HEALTH SALES TAX	2,161,705	0.8%	6,262
COMMUNITY DEV ADMIN	1,209,688	0.4%	3,504
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	2,107,635	0.8%	6,106
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	1,714,018	0.6%	4,965
COMMUNITY PLANNING	1,498,531	0.6%	4,341
CUSTOMER SERVICE	2,084,450	0.8%	6,038
ANIMAL CONTROL	1,467,041	0.5%	4,250
BUILDING	4,905,689	1.8%	14,211
CODE ENFORCEMENT	445,177	0.2%	1,290
FIRE MARSHAL	1,312,608	0.5%	3,802
PW - TRANSPORTATION	24,944,310	9.2%	72,261
PW - ADMIN	2,454,943	0.9%	7,112
PW - ROAD OPERATIONS	15,670,688	5.8%	45,396
CAMP BONNEVILLE	7,822,620	2.9%	22,661
SPECIAL INVESTIGATION	270,000	0.1%	782
NARCOTICS TASK FORCE	358,076	0.1%	1,037
CHILD JUSTICE CENTER	963,898	0.4%	2,792
VETERANS ASSISTANCE	600,977	0.2%	1,741
VICTIM WITNESS	585,723	0.2%	1,697
CJA 0.1% SALES TAX	0	0.0%	0
MPD_OPERATIONS FUND	6,603,009	2.4%	19,128
DEPT. of COMMUNITY SERVICES	6,589,900	2.4%	19,090
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	2,109,144	0.8%	6,110
CLEAN WATER FUND / BBC	5,751,845	2.1%	16,662
WASTEWATER OPERATIONS	4,061,246	1.5%	11,765
ELECTIONS	2,247,545	0.8%	6,511
ER&R (Depts 555, 566, 577)	4,209,698	1.6%	12,195
TER&R	2,454,103	0.9%	7,109
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	10,098,805	3.7%	29,255
MOSQUITO CONTROL DISTRICT	387,938	0.1%	1,124
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	10,803,317	4.0%	31,296
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	201,419	0.1%	583
GRESA	0	0.0%	0
Agencies (other Fire Dist. Etc.)	0	0.0%	0
TOTAL	270,227,928	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.

**2020 Clark County Indirect Cost Allocation (2018 Actuals)  
Central Services Allocated Cost Detail**

	INFO SERVICES- Ops/Sys/Prog
<b>Expenses</b>	
Personnel Services	0
Services, Supplies	0
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	0
<b>Subtotal</b>	<b>3,693,486</b>
<b>Less:</b>	
Capital Outlay	0
Billed Services/ Interfund	0
<b>Add Allocated Cost:</b>	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	86,648
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	2,885
GIS	0
Facilities Management	94,710
Office of Budget	10,700
INFO SERVICES-Ops/Sys/Prog	0
INFO SERVICES-Network	15,492
INFO SERVICES FMS	0
Human Resources	38,729
Financial Services & Int. Audit	67,776
Payroll	7,746
Treasurer-Ind	77,459
Records	9,489
Purchasing	49,477
Printing/Mail	9,489
Telephone	1,936
Pros Attny-Ind	-
County Manager	46,475
<b>Total Costs to Allocate</b>	<b>\$3,564,360</b>

Clark County Central Service Cost Allocation Plan

DESCRIPTION	INFORMATION SERVICES-Ops/Sys/Prog			
	Direct I.T. Prog. Costs	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				(3,910,400)
INFO SERVICES-Network		0.4%	15,492	15,492
INFO SERVICES-FMS		0.0%		0
HUMAN RESOURCES		1.0%	38,729	38,729
FINANCIAL SERVICES & INT AUDIT		1.7%	67,776	67,776
PAYROLL		0.2%	7,746	7,746
TREASURY-IND		2.0%	77,459	77,459
RECORDS		0.2%	9,489	9,489
PURCHASING		1.3%	49,477	49,477
PRINTING/MAIL		0.2%	9,489	9,489
TELEPHONE		0.0%	1,936	1,936
PROS ATTNY-IND		0.0%		0
COUNTY MANAGERS OFFICE		1.0%	46,475	46,475
ASSESSMENT		3.7%	143,298	143,298
AUDITOR-Auto License & Recording		0.6%	23,238	23,238
TREASURER-DIR		0.5%	19,365	19,365
BOE		0.3%	11,619	11,619
COMMUNITY SUPPORT		0.0%		0
COUNTY CLERK		4.7%	183,964	183,964
DISTRICT COURT		4.6%	180,091	180,091
SUPERIOR COURT		3.4%	133,616	133,616
JUVENILE		4.0%	154,917	154,917
SHERIFF LAW ENFORCEMENT		5.8%	227,999	227,999
SHERIFF CIVIL/SUPPORT		10.3%	400,964	400,964
SHERIFF EXEC/ADMIN		4.0%	157,241	157,241
JAIL		0.0%		0
PROS ATTNY-DIR		5.6%	218,820	218,820
PA-CHILD SUPPORT		0.0%		0
MEDICAL EXAMINER		0.5%	21,301	21,301
COMMISSIONERS		0.2%	9,682	9,682
COUNTY-WIDE SERVICES		0.0%		0
LAND CONSERVATION		0.0%		0
CONTINGENCY		0.0%		0
Risk Management		0.2%	9,682	9,682
ESA Endangered Species Act		0.0%		0
C/TV		0.0%		0
COOP EXTENSION SERVICES		1.7%	65,840	65,840
INDIGENT DEFENSE		0.0%		0
LEWIS & CLARK RAILROAD		0.0%		0
CORRECTIONS		3.6%	141,362	141,362
VEGETATION MANAGEMENT		0.8%	30,983	30,983
FORESTRY OPERATIONS		0.0%	1,936	1,936
PARKS		1.3%	50,348	50,348
AUDITOR'S O&M		0.0%		0
Event Center		0.5%	21,301	21,301
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		2.3%	89,077	89,077
WATER RESOURCES		0.0%		0
DEVELOPMENT REVIEW		0.0%		0
ENGINEERING		0.7%	27,111	27,111
INSPECTION		0.0%		0
DEVELOPMENT SERVICES		0.5%	21,301	21,301
COMMUNITY PLANNING		1.0%	38,729	38,729
CUSTOMER SERVICE		2.0%	79,395	79,395
ANIMAL CONTROL		0.3%	13,555	13,555
BUILDING		2.2%	87,141	87,141
CODE ENFORCEMENT		0.2%	7,746	7,746
FIRE MARSHAL		0.5%	21,301	21,301
PW - TRANSPORTATION		4.6%	179,220	179,220
PW - ADMIN		1.0%	40,666	40,666
PW - ROAD OPERATIONS		3.8%	148,043	148,043
CAMP BONNEVILLE		0.0%		0
SPECIAL INVESTIGATION		0.0%		0
NARCOTICS TASK FORCE		0.6%	25,174	25,174
CHILD JUSTICE CENTER		0.9%	34,856	34,856
VETERANS ASSISTANCE		0.0%		0
VICTIM WITNESS		0.1%	5,809	5,809
CJA 0.1% SALES TAX		0.0%		0
MPD-OPERATIONS FUND		0.0%		0
DEPT. of COMMUNITY SERVICES		2.7%	104,569	104,569
STADIUM CONVENTION		0.0%		0
SOLID WASTE		0.4%	17,428	17,428
CLEAN WATER FUND / BBC		1.3%	50,348	50,348
WASTEWATER OPERATIONS		0.6%	23,238	23,238
ELECTIONS		1.0%	40,666	40,666
ER&R (Depts 555, 566, 577)		0.8%	32,920	32,920
TER&R		0.0%		0
CENTRAL STORES		0.0%		0
FACILITIES MANAGEMENT-DIRECT		1.2%	46,475	46,475
MOSQUITO CONTROL DISTRICT		0.0%		0
REGIONAL TRANSPORTATION COUNCIL		0.0%		0
SWCAA		0.0%		0
HEALTH DEPARTMENT		6.2%	243,995	243,995
EMERGENCY MANAGEMENT		0.0%		0
LAW LIBRARY		0.0%		0
CRESA		0.0%		0
Agencies (other Fire Dist. Etc.)		0.0%		0
TOTAL	0	100.0%	3,910,400	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 direct services received, with the remaining expenses allocated based on the number of personal computers for each department/division.

**2020 Clark County Indirect Cost Allocation (2018 Actuals)  
Central Services Allocated Cost Detail**

	INFO SERVICES-Network
<b>Expenses</b>	
Personnel Services	0
Services, Supplies	0
Direct Charges	353,511
Capital Outlay	0
Debt Service/Interest	
Depreciation	0
<b>Subtotal</b>	<b>3,038,241</b>
<b>Less:</b>	
Capital Outlay	0
Billed Services/ Interfund	0
<b>Add Allocated Cost:</b>	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	9,628
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	3,180,738
GIS	0
Facilities Management	10,523
Office of Budget	7,777
INFO SERVICES-Ops/Sys/Prog	15,492
INFO SERVICES-Network	0
INFO SERVICES FMS	0
Human Resources	58,678
Financial Services & Int. Audit	102,687
Payroll	11,736
Treasurer-Ind	117,356
Records	14,376
Purchasing	74,961
Printing/Mail	14,376
Telephone	2,934
Pros Attny-Ind	-
County Manager	70,414
<b>Total Costs to Allocate</b>	<b>\$5,794,881</b>



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		8		(5,901,110)	(6,254,621)
INFO SERVICES-FMS		0	0.0%		0
HUMAN RESOURCES		20	1.0%	58,678	58,678
FINANCIAL SERVICES & INT AUDIT		35	1.7%	102,687	102,687
PAYROLL		4	0.2%	11,736	11,736
TREASURY-IND		40	2.0%	117,356	117,356
RECORDS		5	0.2%	14,376	14,376
PURCHASING		26	1.3%	74,961	74,961
PRINTING/MAIL		5	0.2%	14,376	14,376
TELEPHONE		1	0.0%	2,934	2,934
PROS ATTNV-IND		0	0.0%		0
COUNTY MANAGERS OFFICE		24	1.2%	70,414	70,414
ASSESSMENT	110,931	74	3.7%	217,109	328,040
AUDITOR-Auto License & Recording		12	0.6%	35,207	35,207
TREASURER-DIR	110,931	10	0.5%	29,339	140,270
BOS		6	0.3%	17,603	17,603
COMMUNITY SUPPORT		0	0.0%		0
COUNTY CLERK		95	4.7%	278,721	278,721
DISTRICT COURT	6,582	93	4.6%	272,853	279,436
SUPERIOR COURT	6,582	69	3.4%	202,439	209,022
JUVENILE	52,659	80	4.0%	234,712	287,372
SHERIFF LAW ENFORCEMENT		118	5.9%	345,438	345,438
SHERIFF CIVIL/SUPPORT		207	10.3%	607,494	607,494
SHERIFF EXEC/ADMIN		81	4.0%	238,233	238,233
JAIL		0	0.0%		0
PROS ATTNV-DIR		113	5.6%	331,531	331,531
PA-CHILD SUPPORT		0	0.0%		0
MEDICAL EXAMINER		11	0.5%	32,273	32,273
COMMISSIONERS		5	0.2%	14,670	14,670
COUNTYWIDE SERVICES		0	0.0%		0
LAND CONSERVATION		0	0.0%		0
CONTINGENCY		0	0.0%		0
Risk Management		5	0.2%	14,670	14,670
ESA Endangered Species Act		0	0.0%		0
CVTV		0	0.0%		0
COOP EXTENSION SERVICES		34	1.7%	99,753	99,753
INDIGENT DEFENSE		0	0.0%		0
LEWIS & CLARK RAILROAD		0	0.0%		0
CORRECTIONS	65,824	73	3.6%	214,175	279,999
VEGETATION MANAGEMENT		16	0.8%	46,942	46,942
FORESTRY OPERATIONS		1	0.0%	2,934	2,934
PARKS		26	1.3%	76,282	76,282
AUDITOR'S O&M		0	0.0%		0
Event Center		11	0.5%	32,273	32,273
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		46	2.3%	134,960	134,960
WATER RESOURCES		0	0.0%		0
DEVELOPMENT REVIEW		0	0.0%		0
ENGINEERING		14	0.7%	41,075	41,075
INSPECTION		0	0.0%		0
DEVELOPMENT SERVICES		11	0.5%	32,273	32,273
COMMUNITY PLANNING		20	1.0%	58,678	58,678
CUSTOMER SERVICE		41	2.0%	120,290	120,290
ANIMAL CONTROL		7	0.3%	20,537	20,537
BUILDING		45	2.2%	132,026	132,026
CODE ENFORCEMENT		4	0.2%	11,736	11,736
FIRE MARSHAL		11	0.5%	32,273	32,273
PW - TRANSPORTATION		93	4.6%	271,533	271,533
PW - ADMIN		21	1.0%	61,612	61,612
PW - ROAD OPERATIONS		76	3.8%	224,297	224,297
CAMP BONNEVILLE		0	0.0%		0
SPECIAL INVESTIGATION		0	0.0%		0
NARCOTICS TASK FORCE		13	0.6%	38,141	38,141
CHILD JUSTICE CENTER		18	0.9%	52,810	52,810
VETERANS ASSISTANCE		0	0.0%		0
VICTIM WITNESS		3	0.1%	8,802	8,802
CJA 0.1% SALES TAX		0	0.0%		0
MFD OPERATIONS FUND		0	0.0%		0
DEPT. of COMMUNITY SERVICES		54	2.7%	158,431	158,431
STADIUM CONVENTION		0	0.0%		0
SOLID WASTE		9	0.4%	26,405	26,405
CLEAN WATER FUND / BBC		26	1.3%	76,282	76,282
WASTEWATER OPERATIONS		12	0.6%	35,207	35,207
ELECTIONS		21	1.0%	61,612	61,612
ER&R (Depts 555, 566, 577)		17	0.8%	49,876	49,876
TER&R		0	0.0%		0
CENTRAL STORES		0	0.0%		0
FACILITIES MANAGEMENT-DIRECT		24	1.2%	70,414	70,414
MOSQUITO CONTROL DISTRICT		0	0.0%		0
REGIONAL TRANSPORTATION COUNCIL		0	0.0%		0
SWCAA		0	0.0%		0
HEALTH DEPARTMENT		126	6.3%	369,672	369,672
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
<b>TOTAL</b>	<b>353,511</b>	<b>2,019</b>	<b>100%</b>	<b>5,901,110</b>	<b>0</b>

## 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 received, 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.

**2020 Clark County Indirect Cost Allocation (2018 Actuals)  
Central Services Allocated Cost Detail**

	INFO SERVICES FMS
<b>Expenses</b>	
Personnel Services	0
Services, Supplies	0
Direct Charges	0
Capital Outlay	
Debt Service/Interest	
Depreciation	0
<b>Subtotal</b>	<b>201,733</b>
<b>Less:</b>	
Capital Outlay	0
Billed Services/ Interfund	0
<b>Add Allocated Cost:</b>	
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	584
INFO SERVICES-Ops/Sys/Prog	-
INFO SERVICES-Network	-
INFO SERVICES FMS	0
Human Resources	1,137
Financial Services & Int. Audit	1,250
Payroll	252
Treasurer-Ind	1,331
Records	189
Purchasing	2,017
Printing/Mail	126
Telephone	63
Pros Attny-Ind	630
County Manager	1,065
<b>Total Costs to Allocate</b>	<b>\$194,256</b>

Clark County Central Service Cost Allocation Plan

DESCRIPTION	INFORMATION SERVICES_FMS			
	FTEs	Weighted Trans	Percent	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				(201,733)
HUMAN RESOURCES	12	716	0.6%	1,137
FINANCIAL SERVICES & INT AUDIT	15	563	0.6%	1,250
PAYROLL	4	0	0.1%	252
TREASURY-IND	13	905	0.7%	1,331
RECORDS	3	0	0.1%	189
PURCHASING	10	2,561	1.0%	2,017
PRINTING/MAIL	2	0	0.1%	126
TELEPHONE	1	0	0.0%	63
PROS ATTNV-IND	10	0	0.3%	630
COUNTY MANAGERS OFFICE	11	687	0.5%	1,065
ASSESSMENT	42	666	1.5%	3,000
AUDITOR-Auto License & Recording	17	0	0.5%	1,071
TREASURER-DIR	10	0	0.3%	630
BOE	1	73	0.1%	102
COMMUNITY SUPPORT	0	48	0.0%	26
COUNTY CLERK	38	1,691	1.6%	3,310
DISTRICT COURT	48	5,345	2.9%	5,917
SUPERIOR COURT	31	3,319	1.8%	3,720
JUVENILE	87	3,389	3.6%	7,331
SHERIFF LAW ENFORCEMENT	151	22,166	10.7%	21,489
SHERIFF CIVIL/SUPPORT	75	6,647	4.1%	8,326
SHERIFF EXEC/ADMIN	25	2,935	1.6%	3,134
JAIL	153	3,387	5.7%	11,442
PROS ATTNV-DIR	73	1,943	2.8%	5,620
PA-CHILD SUPPORT	18	633	0.7%	1,477
MEDICAL EXAMINER	9	505	0.4%	841
COMMISSIONERS	5	0	0.2%	315
COUNTYWIDE SERVICES	0	399	0.1%	216
LAND CONSERVATION	0	0	0.0%	0
CONTINGENCY	0	0	0.0%	0
Risk Management	3	0	0.1%	189
ESA Endangered Species Act	0	0	0.0%	0
CVTV	0	12	0.0%	7
COOP EXTENSION SERVICES	0	42	0.0%	23
INDIGENT DEFENSE	0	10,774	2.9%	5,837
LEWIS & CLARK RAILROAD	0	278	0.1%	151
CORRECTIONS	56	1,871	2.2%	4,512
VEGETATION MANAGEMENT	0	97	0.0%	53
FORESTRY OPERATIONS				
PARKS	36	0	1.1%	2,258
AUDITOR'S O&M	0	129	0.0%	70
Event Center	0	4,185	1.1%	2,267
EMS FUND	0	0	0.0%	0
RADIO COMMUNICATIONS	0	0	0.0%	0
TRI-MOUNTAIN GOLF	0	75	0.0%	41
SPECIAL LAW ENFORCEMENT	0	0	0.0%	0
MENTAL HEALTH SALES TAX	13	483	0.5%	1,081
COMMUNITY DEV ADMIN	17	747	0.7%	1,476
WATER RESOURCES	0	0	0.0%	0
DEVELOPMENT REVIEW	0	0	0.0%	0
ENGINEERING	11	2,183	0.9%	1,863
INSPECTION	0	0	0.0%	0
DEVELOPMENT SERVICES	14	541	0.6%	1,159
COMMUNITY PLANNING	12	847	0.6%	1,215
CUSTOMER SERVICE	17	424	0.6%	1,301
ANIMAL CONTROL	7	921	0.5%	940
BUILDING	30	1,429	1.3%	2,652
CODE ENFORCEMENT	3	162	0.1%	261
FIRE MARSHAL	6	3,451	1.1%	2,247
PW - TRANSPORTATION	93	9,372	5.4%	10,907
PW - ADMIN	21	846	0.9%	1,781
PW - ROAD OPERATIONS	73	7,330	4.2%	8,570
CAMP BONNEVILLE	0	369	0.1%	200
SPECIAL INVESTIGATION	0	153	0.0%	83
NARCOTICS TASK FORCE	0	681	0.2%	369
CHILD JUSTICE CENTER	6	834	0.4%	830
VETERANS ASSISTANCE	0	132	0.0%	72
VICTIM WITNESS	7	111	0.2%	485
CJA 0.1% SALES TAX	0	0	0.0%	0
MPD-OPERATIONS FUND	0	5,226	1.4%	2,831
DEPT. of COMMUNITY SERVICES	47	11,694	4.6%	9,264
STADIUM CONVENTION	0	0	0.0%	0
SOLID WASTE	15	2,508	1.1%	2,304
CLEAN WATER FUND / BBC	18	1,572	1.0%	1,954
WASTEWATER OPERATIONS	14	2,742	1.2%	2,367
ELECTIONS	5	1,317	0.5%	1,028
ER&R (Depts 555, 566, 577)	21	6,438	2.4%	4,811
TER&R	17	723	0.7%	1,491
CENTRAL STORES	0	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	36	11,712	4.3%	8,613
MOSQUITO CONTROL DISTRICT	4	510	0.3%	513
REGIONAL TRANSPORTATION COUNCIL	10	726	0.5%	1,023
SWCAA	19	1,590	1.0%	2,058
HEALTH DEPARTMENT	86	4,944	4.0%	8,112
EMERGENCY MANAGEMENT	0	0	0.0%	0
LAW LIBRARY	3	417	0.2%	415
CRESA	22	3,612	1.7%	3,343
Agencies (other Fire Dist. Etc.)	0	23,409	6.3%	12,682
TOTAL	1,601	186,190	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.

**2020 Clark County Indirect Cost Allocation (2018 Actuals)  
Central Services Allocated Cost Detail**

	Human Resources
<b>Expenses</b>	
Personnel Services	1,413,999
Services, Supplies	222,684
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	0
<b>Subtotal</b>	<b>1,636,683</b>
<b>Less:</b>	
Capital Outlay	0
Billed Services/ Interfund	0
<b>Add Allocated Cost:</b>	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	32,797
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	22,424
GIS	0
Facilities Management	35,849
Office of Budget	4,741
INFO SERVICES-Ops/Sys/Prog	38,729
INFO SERVICES-Network	58,678
INFO SERVICES FMS	1,137
Human Resources	0
Financial Services & Int. Audit	17,222
Payroll	4,592
Treasurer-Ind	15,327
Records	3,444
Purchasing	11,481
Printing/Mail	2,296
Telephone	1,148
Pros Attny-Ind	11,481
County Manager	12,629
<b>Total Costs to Allocate</b>	<b>\$1,751,418</b>

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			(1,838,284)
FINANCIAL SERVICES & INT AUDIT	15	0.9%	17,222
PAYROLL	4	0.2%	4,592
TREASURY-IND	13	0.8%	15,327
RECORDS	3	0.2%	3,444
PURCHASING	10	0.6%	11,481
PRINTING/MAIL	2	0.1%	2,296
TELEPHONE	1	0.1%	1,148
PROS ATTN-IND	10	0.6%	11,481
COUNTY MANAGERS OFFICE	11	0.7%	12,628
ASSESSMENT	42	2.6%	48,106
AUDITOR-Auto License & Recording	17	1.1%	19,518
TREASURER-DIR	10	0.6%	11,481
BOE	1	0.1%	1,148
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	38	2.4%	43,628
DISTRICT COURT	48	3.0%	55,066
SUPERIOR COURT	31	1.9%	35,017
JUVENILE	87	5.5%	100,230
SHERIFF-LAW ENFORCEMENT	151	9.4%	172,791
SHERIFF CIVIL/SUPPORT	75	4.7%	86,108
SHERIFF EXEC/ADMIN	25	1.5%	28,129
JAIL	153	9.5%	175,087
PROS ATTN-DIR	73	4.5%	83,238
PA-CHILD SUPPORT	18	1.1%	20,666
MEDICAL EXAMINER	9	0.6%	10,333
COMMISSIONERS	5	0.3%	5,741
COUNTY WIDE SERVICES	0	0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
Risk Management	3	0.2%	3,444
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	56	3.5%	63,749
VEGETATION MANAGEMENT	11	0.7%	12,514
FORESTRY OPERATIONS	1	0.1%	1,148
PARKS	36	2.2%	41,160
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%	14,925
COMMUNITY DEV ADMIN	17	1.1%	19,518
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	11	0.7%	12,400
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	14	0.9%	15,787
COMMUNITY PLANNING	12	0.7%	13,777
CUSTOMER SERVICE	17	1.1%	19,518
ANIMAL CONTROL	7	0.4%	8,037
BUILDING	30	1.9%	34,214
CODE ENFORCEMENT	3	0.2%	3,157
FIRE MARSHAL	6	0.4%	6,889
PW - TRANSPORTATION	93	5.8%	106,258
PW - ADMIN	21	1.3%	24,110
PW - ROAD OPERATIONS	73	4.6%	83,812
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.0%	0
CHILD JUSTICE CENTER	6	0.4%	6,889
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	7	0.4%	7,750
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	0	0.0%	0
DEPT. of COMMUNITY SERVICES	47	2.9%	53,387
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	15	0.9%	17,222
CLEAN WATER FUND / BBC	18	1.1%	20,692
WASTEWATER OPERATIONS	14	0.9%	16,074
ELECTIONS	5	0.3%	5,741
ER&R (Depts 555, 566, 577)	21	1.3%	24,110
TER&R	17	1.1%	20,035
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	36	2.2%	41,332
MOSQUITO CONTROL DISTRICT	4	0.2%	4,305
REGIONAL TRANSPORTATION COUNCIL	10	0.6%	11,481
SWCAA	19	1.2%	21,814
HEALTH DEPARTMENT	86	5.4%	99,025
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	3	0.2%	3,444
GRESA	22	1.4%	25,258
Agencies (other Fire Dist. Etc.)	0	0.0%	0
TOTAL	1,601	100%	0

## **Central Service Cost Allocation Plan**

### **FINANCIAL SERVICES**

Financial Services division of the Auditor's Office is responsible for accounting and financial controls, including budgetary compliance, for all County departments. This division provides accounts receivable, accounts payable, general ledger and general obligation bonded debt accounting, capital asset inventory maintenance and internal audit services. The Reporting and Analysis staff within this division prepare the Comprehensive Annual Financial Report, Disclosure Statements, Yearly Information Statements and other financial reports and analysis as needed. Note that the payroll is also a function of this division and is allocated separately as described next.

### **Basis of Allocation**

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



**2020 Clark County Indirect Cost Allocation (2018 Actuals)  
Central Services Allocated Cost Detail**

	Financial Services & Int. Audit
<b>Expenses</b>	
Personnel Services	0
Services, Supplies	0
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	0
<b>Subtotal</b>	<b>2,037,070</b>
<b>Less:</b>	
Capital Outlay	0
Billed Services/ Interfund	0
<b>Add Allocated Cost:</b>	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	45,466
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	2,420
GIS	0
Facilities Management	49,697
Office of Budget	5,901
INFO SERVICES-Ops/Sys/Prog	67,776
INFO SERVICES-Network	102,687
INFO SERVICES FMS	1,250
Human Resources	17,222
Financial Services & Int. Audit	0
Payroll	-
Treasurer-Ind	11,219
Records	-
Purchasing	31,760
Printing/Mail	-
Telephone	-
Pros Attny-Ind	-
County Manager	8,517
<b>Total Costs to Allocate</b>	<b>\$2,277,992</b>

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			(2,323,587)
PAYROLL	0	0.0%	0
TREASURY-IND	905	0.5%	11,219
RECORDS	0	0.0%	0
PURCHASING	2,561	1.4%	31,760
PRINTING/MAIL	0	0.0%	0
TELEPHONE	0	0.0%	0
PROS ATTN-IND	0	0.0%	0
COUNTY MANAGERS OFFICE	687	0.4%	8,517
ASSESSMENT	666	0.4%	8,254
AUDITOR-Auto License & Recording	0	0.0%	0
TREASURER-DIR	0	0.0%	0
BOE	73	0.0%	900
COMMUNITY SUPPORT	48	0.0%	600
COUNTY CLERK	1,691	0.9%	20,974
DISTRICT COURT	5,345	2.9%	66,279
SUPERIOR COURT	3,319	1.8%	41,163
JUVENILE	3,380	1.8%	41,916
SHERIFF LAW ENFORCEMENT	22,166	11.8%	274,583
SHERIFF CIVIL/SUPPORT	6,847	3.5%	82,428
SHERIFF EXEC/ADMIN	2,935	1.6%	36,399
JAIL	3,387	1.8%	42,001
PROS ATTN-DIR	1,943	1.0%	24,098
PA-CHILD SUPPORT	633	0.3%	7,847
MEDICAL EXAMINER	505	0.3%	6,266
COMMISSIONERS	0	0.0%	0
COUNTY WIDE SERVICES	399	0.2%	4,953
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
Risk Management	0	0.0%	0
ESA Endangered Species Act	0	0.0%	0
CVTV	12	0.0%	150
COOP EXTENSION SERVICES	42	0.0%	525
INDIGENT DEFENSE	10,774	5.8%	133,609
LEWIS & CLARK RAILROAD	278	0.1%	3,452
CORRECTIONS	1,871	1.0%	23,206
VEGETATION MANAGEMENT	2,465	1.3%	30,566
FORESTRY OPERATIONS	94	0.1%	1,163
PARKS	0	0.0%	0
AUDITOR'S O&M	129	0.1%	1,600
Event Center	4,185	2.2%	51,898
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
TRI-MOUNTAIN GOLF	75	0.0%	930
SPECIAL LAW ENFORCEMENT	0	0.0%	0
MENTAL HEALTH SALES TAX	483	0.3%	5,990
COMMUNITY DEV ADMIN	747	0.4%	9,268
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	2,183	1.2%	27,068
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	541	0.3%	6,712
COMMUNITY PLANNING	847	0.5%	10,504
CUSTOMER SERVICE	424	0.2%	5,259
ANIMAL CONTROL	921	0.5%	11,420
BUILDING	1,429	0.8%	17,725
CODE ENFORCEMENT	162	0.1%	2,012
FIRE MARSHAL	3,451	1.8%	42,790
PW - TRANSPORTATION	9,372	5.0%	116,220
PW - ADMIN	846	0.5%	10,487
PW - ROAD OPERATIONS	7,330	3.9%	90,894
CAMP BONNEVILLE	369	0.2%	4,576
SPECIAL INVESTIGATION	153	0.1%	1,897
NARCOTICS TASK FORCE	681	0.4%	8,445
CHILD JUSTICE CENTER	834	0.4%	10,342
VETERANS ASSISTANCE	132	0.1%	1,637
VICTIM WITNESS	111	0.1%	1,376
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	5,226	2.8%	64,807
DEPT. of COMMUNITY SERVICES	11,694	6.2%	145,016
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	2,508	1.3%	31,101
CLEAN WATER FUND / BBC	1,572	0.8%	19,494
WASTEWATER OPERATIONS	2,742	1.5%	34,003
ELECTIONS	1,317	0.7%	16,332
ER&R (Depts 555, 566, 577)	6,438	3.4%	79,837
TER&R	723	0.4%	8,966
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	11,712	6.3%	145,239
MOSQUITO CONTROL DISTRICT	510	0.3%	6,324
REGIONAL TRANSPORTATION COUNCIL	726	0.4%	9,003
SWCAA	1,590	0.8%	19,717
HEALTH DEPARTMENT	4,944	2.6%	61,310
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	417	0.2%	5,171
GRESA	3,612	1.9%	44,792
Agencies (other Fire Dist. Etc.)	23,409	12.5%	290,292
TOTAL	187,373	100%	0

## Central Service Cost Allocation Plan

### **PAYROLL ACCOUNTING**

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

### **Basis of Allocation**

The basis of allocation for payroll accounting is Full Time Equivalent (FTE) employees for each department/division.

**2020 Clark County Indirect Cost Allocation (2018 Actuals)  
Central Services Allocated Cost Detail**

	Payroll
<b>Expenses</b>	
Personnel Services	0
Services, Supplies	0
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	0
<b>Subtotal</b>	<b>438,231</b>
<b>Less:</b>	
Capital Outlay	0
Billed Services/ Interfund	0
<b>Add Allocated Cost:</b>	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	5,052
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	5,522
Office of Budget	1,269
INFO SERVICES-Ops/Sys/Prog	7,746
INFO SERVICES-Network	11,736
INFO SERVICES FMS	252
Human Resources	4,592
Financial Services & Int. Audit	-
Payroll	0
Treasurer-Ind	3,865
Records	869
Purchasing	2,895
Printing/Mail	579
Telephone	290
Pros Attny-Ind	2,895
County Manager	3,185
<b>Total Costs to Allocate</b>	<b>\$459,823</b>

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PAYROLL		
	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			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			(473,130)
TREASURY-IND	13	0.8%	3,865
RECORDS	3	0.2%	869
PURCHASING	10	0.6%	2,895
PRINTING/MAIL	2	0.1%	579
TELEPHONE	1	0.1%	290
PROS ATTNY-IND	10	0.6%	2,895
COUNTY MANAGERS OFFICE	11	0.7%	3,185
ASSESSMENT	42	2.6%	12,130
AUDITOR-Auto License & Recording	17	1.0%	4,922
TREASURER-DIR	10	0.6%	2,895
BOE	1	0.1%	290
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	38	2.3%	11,001
DISTRICT COURT	48	2.9%	13,885
SUPERIOR COURT	31	1.9%	8,830
JUVENILE	87	5.3%	25,274
SHERIFF LAW ENFORCEMENT	151	9.2%	43,570
SHERIFF CIVIL/SUPPORT	75	4.6%	21,713
SHERIFF EXEC/ADMIN	25	1.5%	7,093
JAIL	153	9.3%	44,149
PROS ATTNY-DIR	73	4.4%	20,989
PA-CHILD SUPPORT	18	1.1%	5,211
MEDICAL EXAMINER	9	0.6%	2,606
COMMISSIONERS	5	0.3%	1,448
COUNTY WIDE SERVICES	0	0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
Risk Management	3	0.2%	869
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	56	3.4%	16,075
VEGETATION MANAGEMENT	11	0.7%	3,156
FORESTRY OPERATIONS	1	0.1%	290
PARKS	0	0.0%	0
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%	3,764
COMMUNITY DEV ADMIN	17	1.0%	4,922
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	11	0.7%	3,127
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	14	0.8%	3,981
COMMUNITY PLANNING	12	0.7%	3,474
CUSTOMER SERVICE	17	1.0%	4,922
ANIMAL CONTROL	7	0.4%	2,027
BUILDING	30	1.8%	8,627
CODE ENFORCEMENT	3	0.2%	796
FIRE MARSHAL	6	0.4%	1,737
PW - TRANSPORTATION	93	5.7%	26,793
PW - ADMIN	21	1.3%	6,080
PW - ROAD OPERATIONS	73	4.5%	21,134
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.0%	0
CHILD JUSTICE CENTER	6	0.4%	1,737
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	7	0.4%	1,954
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	0	0.0%	0
DEPT. of COMMUNITY SERVICES	47	2.8%	13,462
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	15	0.9%	4,343
CLEAN WATER FUND / BBC	18	1.1%	5,066
WASTEWATER OPERATIONS	14	0.9%	4,053
ELECTIONS	5	0.3%	1,448
ER&R (Depts 555, 566, 577)	21	1.3%	6,080
TER&R	17	1.1%	5,052
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	36	2.2%	10,422
MOSQUITO CONTROL DISTRICT	4	0.2%	1,086
REGIONAL TRANSPORTATION COUNCIL	10	0.6%	2,895
SWCAA	19	1.2%	5,501
HEALTH DEPARTMENT	86	5.3%	24,970
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	3	0.2%	869
GRESA	88	5.4%	25,476
Agencies (other Fire Dist. Etc.)	22	1.3%	6,369
TOTAL	1,634	100%	0

## Central Service Cost Allocation Plan

### **COUNTY TREASURER**

The Treasury Office receipts deposits and performs general cash accounting in addition to general tax collection and investment activities. The costs represented in this cost allocation plan are associated with receipting deposits and performing general cash accounting provided to all county and some non-county government departments.

### **Basis of Allocation**

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

**2020 Clark County Indirect Cost Allocation (2018 Actuals)  
Central Services Allocated Cost Detail**

	Treasurer-Ind
<b>Expenses</b>	
Personnel Services	0
Services, Supplies	0
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	0
<b>Subtotal</b>	<b>895,941</b>
<b>Less:</b>	
Capital Outlay	0
Billed Services/ Interfund	0
<b>Add Allocated Cost:</b>	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	13,066
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	56,987
GIS	0
Facilities Management	14,282
Office of Budget	2,595
INFO SERVICES-Ops/Sys/Prog	77,459
INFO SERVICES-Network	117,356
INFO SERVICES FMS	1,331
Human Resources	15,327
Financial Services & Int. Audit	11,219
Payroll	3,865
Treasurer-Ind	0
Records	-
Purchasing	71
Printing/Mail	-
Telephone	-
Pros Attny-Ind	-
County Manager	-
<b>Total Costs to Allocate</b>	<b>\$1,209,357</b>

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			(1,206,832)
RECORDS	0	0.0%	0
PURCHASING	1	0.0%	71
PRINTING/MAIL	0	0.0%	0
TELEPHONE	0	0.0%	0
PROS ATTN-IND	0	0.0%	0
COUNTY MANAGERS OFFICE	0	0.0%	0
ASSESSMENT	0	0.0%	0
AUDITOR-Auto License & Recording	403	1.6%	19,709
TREASURER-DIR	0	0.0%	0
BOE	0	0.0%	0
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	3	0.0%	141
DISTRICT COURT	38	0.2%	1,837
SUPERIOR COURT	0	0.0%	0
JUVENILE	17	0.1%	848
SHERIFF LAW ENFORCEMENT	1,627	6.6%	79,612
SHERIFF CIVIL/SUPPORT	6	0.0%	283
SHERIFF EXEC/ADMIN	30	0.1%	1,483
JAIL	0	0.0%	0
PROS ATTN-DIR	205	0.8%	10,031
PA-CHILD SUPPORT	0	0.0%	0
MEDICAL EXAMINER	3	0.0%	141
COMMISSIONERS	0	0.0%	0
COUNTY WIDE SERVICES	0	0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
Risk Management	0	0.0%	0
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	0	0.0%	0
INDIGENT DEFENSE	1	0.0%	71
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	1	0.0%	71
VEGETATION MANAGEMENT	0	0.0%	0
FORESTRY OPERATIONS			
PARKS	0	0.0%	0
AUDITOR'S O&M	1	0.0%	49
Event Center	793	3.2%	38,804
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
TRI-MOUNTAIN GOLF	934	3.8%	45,703
SPECIAL LAW ENFORCEMENT	0	0.0%	0
MENTAL HEALTH SALES TAX	12	0.0%	587
COMMUNITY DEV ADMIN	1,346	5.5%	65,864
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	227	0.9%	11,116
BUILDING	12	0.0%	588
CODE ENFORCEMENT	0	0.0%	0
FIRE MARSHAL	1	0.0%	49
PW - TRANSPORTATION	0	0.0%	0
PW - ADMIN	338	1.4%	16,539
PW - ROAD OPERATIONS	0	0.0%	0
CAMP BONNEVILLE	9	0.0%	440
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	27	0.1%	1,321
CHILD JUSTICE CENTER	0	0.0%	0
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	38	0.2%	1,859
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	1,785	7.2%	87,345
DEPT. of COMMUNITY SERVICES	152	0.6%	7,438
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	87	0.4%	4,257
CLEAN WATER FUND / BBC	0	0.0%	0
WASTEWATER OPERATIONS	0	0.0%	0
ELECTIONS	3	0.0%	147
ER&R (Depts 555, 566, 577)	1	0.0%	49
TER&R	0	0.0%	0
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	22	0.1%	1,077
MOSQUITO CONTROL DISTRICT	2	0.0%	98
REGIONAL TRANSPORTATION COUNCIL	31	0.1%	1,517
SWCAA	273	1.1%	13,359
HEALTH DEPARTMENT	1,040	4.2%	50,890
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	299	1.2%	14,631
GRESA	93	0.4%	4,551
Agencies (other Fire Dist. Etc.)	14,801	60.0%	724,257
TOTAL	24,663	100%	0



## Central Service Cost Allocation Plan

### **RECORDS**

The Records division within the Internal Services Department maintains and disposes County records in accordance with State retention regulations associated schedule.

### **Basis of Allocation**

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

**2020 Clark County Indirect Cost Allocation (2018 Actuals)  
Central Services Allocated Cost Detail**

	Records
<b>Expenses</b>	
Personnel Services	228,067
Services, Supplies	86,692
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	0
<b>Subtotal</b>	<b>314,759</b>
<b>Less:</b>	
Capital Outlay	0
Billed Services/ Interfund	0
<b>Add Allocated Cost:</b>	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	5,762
Bond Interest	44,452
Equipment Depreciation	0
GIS	0
Facilities Management	14,201
Office of Budget	912
INFO SERVICES-Ops/Sys/Prog	9,489
INFO SERVICES-Network	14,376
INFO SERVICES FMS	189
Human Resources	3,444
Financial Services & Int. Audit	-
Payroll	869
Treasurer-Ind	-
Records	0
Purchasing	1,357
Printing/Mail	23
Telephone	-
Pros Attny-Ind	8,857
County Manager	-
<b>Total Costs to Allocate</b>	<b>\$398,215</b>

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			(407,540)
PURCHASING	59	0.3%	1,357
PRINTING/MAIL	1	0.0%	23
TELEPHONE	0	0.0%	0
PROS ATTN-IND	385	2.2%	8,857
COUNTY MANAGERS OFFICE	0	0.0%	0
ASSESSMENT	249	1.4%	5,728
AUDITOR-Auto License & Recording	25	0.1%	577
TREASURER-DIR	253	1.4%	5,820
BOE	70	0.4%	1,610
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	3,960	22.4%	91,096
DISTRICT COURT	1,401	7.9%	32,229
SUPERIOR COURT	144	0.8%	3,513
JUVENILE	13	0.1%	299
SHERIFF LAW ENFORCEMENT	1,231	6.9%	28,318
SHERIFF CIVIL/SUPPORT	0	0.0%	0
SHERIFF EXEC/ADMIN	0	0.0%	0
JAIL	360	2.0%	8,281
PROS ATTN-DIR	3,130	17.7%	72,002
PA-CHILD SUPPORT	1,046	5.9%	24,062
MEDICAL EXAMINER	85	0.5%	1,953
COMMISSIONERS	58	0.3%	1,334
COUNTY WIDE SERVICES	0	0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
Risk Management	22	0.1%	506
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	596	3.4%	13,710
VEGETATION MANAGEMENT	31	0.2%	713
FORESTRY OPERATIONS	8	0.0%	184
PARKS	0	0.0%	0
AUDITOR'S O&M	0	0.0%	0
Event Center	47	0.3%	1,081
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	451	2.5%	10,375
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	164	0.9%	3,773
CUSTOMER SERVICE	0	0.0%	0
ANIMAL CONTROL	102	0.6%	2,346
BUILDING	0	0.0%	0
CODE ENFORCEMENT	0	0.0%	0
FIRE MARSHAL	0	0.0%	0
PW - TRANSPORTATION	183	1.0%	4,210
PW - ADMIN	709	4.0%	16,310
PW - ROAD OPERATIONS	26	0.1%	598
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	116	0.7%	2,668
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	0	0.0%	0
DEPT. of COMMUNITY SERVICES	702	4.0%	16,149
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	895	5.1%	20,589
ER&R (Depts 555, 566, 577)	92	0.5%	2,116
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
SWCA	0	0.0%	0
HEALTH DEPARTMENT	1,031	5.8%	23,717
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
GRESA	71	0.4%	1,633
Agencies (other Fire Dist. Etc.)	0	0.0%	0
TOTAL	17,716	100%	0

## Central Service Cost Allocation Plan

### **PURCHASING**

The Purchasing division of the Financial Services Department is responsible for all activities involved in the acquisition of goods and services utilized in County operations. 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.

**2020 Clark County Indirect Cost Allocation (2018 Actuals)  
Central Services Allocated Cost Detail**

	Purchasing
<b>Expenses</b>	
Personnel Services	367,082
Services, Supplies	36,325
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	0
<b>Subtotal</b>	<b>403,407</b>
<b>Less:</b>	
Capital Outlay	0
Billed Services/ Interfund	0
<b>Add Allocated Cost:</b>	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	23,275
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	25,441
Office of Budget	1,169
INFO SERVICES-Ops/Sys/Prog	49,477
INFO SERVICES-Network	74,961
INFO SERVICES FMS	2,017
Human Resources	11,481
Financial Services & Int. Audit	31,760
Payroll	2,895
Treasurer-Ind	71
Records	1,357
Purchasing	0
Printing/Mail	-
Telephone	-
Pros Attny-Ind	-
County Manager	5,143
<b>Total Costs to Allocate</b>	<b>\$622,168</b>

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			(626,143)
PRINTING/MAIL	0	0.0%	0
TELEPHONE	0	0.0%	0
PROS ATTN-IND	0	0.0%	0
COUNTY MANAGERS OFFICE	31	0.8%	5,143
ASSESSMENT	22	0.6%	3,650
AUDITOR-Auto License & Recording	0	0.0%	0
TREASURER-DIR	0	0.0%	0
BOE	0	0.0%	0
COMMUNITY SUPPORT	7	0.2%	1,161
COUNTY CLERK	13	0.3%	2,157
DISTRICT COURT	23	0.6%	3,616
SUPERIOR COURT	51	1.4%	8,461
JUVENILE	58	1.5%	9,523
SHERIFF-LAW ENFORCEMENT	64	1.7%	10,618
SHERIFF CIVIL/SUPPORT	159	4.2%	26,380
SHERIFF EXEC/ADMIN	73	1.9%	12,111
JAIL	125	3.3%	20,739
PROS ATTN-DIR	37	1.0%	6,139
PA-CHILD SUPPORT	12	0.3%	1,991
MEDICAL EXAMINER	11	0.3%	1,825
COMMISSIONERS	0	0.0%	0
COUNTY WIDE SERVICES	36	1.0%	5,973
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
Risk Management	0	0.0%	0
ESA Endangered Species Act	0	0.0%	0
CVTV	4	0.1%	664
COOP EXTENSION SERVICES	4	0.1%	664
INDIGENT DEFENSE	278	7.4%	46,123
LEWIS & CLARK RAILROAD	19	0.5%	3,152
CORRECTIONS	21	0.6%	3,484
VEGETATION MANAGEMENT	25	0.7%	4,148
FORESTRY OPERATIONS	1	0.0%	166
PARKS	0	0.0%	0
AUDITOR'S O&M	8	0.2%	1,327
Event Center	167	4.4%	27,707
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
TRI-MOUNTAIN GOLF	24	0.6%	3,982
SPECIAL LAW ENFORCEMENT	0	0.0%	0
MENTAL HEALTH SALES TAX	15	0.4%	2,489
COMMUNITY DEV ADMIN	3	0.1%	498
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	1	0.0%	166
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	17	0.5%	2,820
COMMUNITY PLANNING	9	0.2%	1,493
CUSTOMER SERVICE	7	0.2%	1,161
ANIMAL CONTROL	19	0.5%	3,152
BUILDING	45	1.2%	7,466
CODE ENFORCEMENT	2	0.1%	332
FIRE MARSHAL	4	0.1%	664
PW - TRANSPORTATION	511	13.5%	84,702
PW - ADMIN	38	1.0%	6,364
PW - ROAD OPERATIONS	239	6.3%	39,670
CAMP BONNEVILLE	59	1.6%	9,789
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	12	0.3%	1,991
CHILD JUSTICE CENTER	21	0.6%	3,484
VETERANS ASSISTANCE	3	0.1%	498
VICTIM WITNESS	1	0.0%	166
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	152	4.0%	25,218
DEPT. of COMMUNITY SERVICES	248	6.6%	41,146
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	50	1.3%	8,295
CLEAN WATER FUND / BBC	64	1.7%	10,618
WASTEWATER OPERATIONS	143	3.8%	23,725
ELECTIONS	49	1.3%	8,130
ER&R (Depts 555, 566, 577)	221	5.9%	36,666
TER&R	53	1.4%	8,793
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	269	7.1%	44,630
MOSQUITO CONTROL DISTRICT	0	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	73	1.9%	12,111
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
GRESA	151	4.0%	25,052
Agencies (other Fire Dist. Etc.)	22	0.6%	3,650
TOTAL	3,774	100%	0

## **Central Service Cost Allocation Plan**

### **PRINTING/MAIL ROOM**

The Print Shop and Mail Room is the division of the Internal Services Department where non-general fund departments pay the Print Shop directly for materials and the Mail Room directly for out- going 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.

**2020 Clark County Indirect Cost Allocation (2018 Actuals)  
Central Services Allocated Cost Detail**

	Printing/Mail
<b>Expenses</b>	
Personnel Services	111,250
Services, Supplies	546,413
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	0
<b>Subtotal</b>	<b>657,663</b>
<b>Less:</b>	
Capital Outlay	0
Billed Services/ Interfund	0
<b>Add Allocated Cost:</b>	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	1,378
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	23,809
Office of Budget	1,905
INFO SERVICES-Ops/Sys/Prog	9,489
INFO SERVICES-Network	14,376
INFO SERVICES FMS	126
Human Resources	2,296
Financial Services & Int. Audit	0
Payroll	579
Treasurer-Ind	0
Records	23
Purchasing	0
Printing/Mail	0
Telephone	-
Pros Attny-Ind	6,988
County Manager	9,370
<b>Total Costs to Allocate</b>	<b>\$695,286</b>



Clark County Central Service Cost Allocation Plan

DESCRIPTION	PRINTING/MAIL		
	Worksheet Alloc	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			(709,738)
TELEPHONE	0	0.0%	0
PROS ATTN-IND	6,475	1.0%	6,988
COUNTY MANAGERS OFFICE	8,683	1.3%	9,370
ASSESSMENT	18,800	2.9%	20,289
AUDITOR-Auto License & Recording	5,129	0.8%	5,535
TREASURER-DIR	8,251	1.3%	8,904
BOE	559	0.1%	603
COMMUNITY SUPPORT	38	0.0%	41
COUNTY CLERK	14,644	2.2%	15,803
DISTRICT COURT	21,290	3.2%	22,976
SUPERIOR COURT	17,558	2.7%	18,948
JUVENILE	38,811	5.9%	41,885
SHERIFF-LAW ENFORCEMENT	96,997	14.7%	104,677
SHERIFF CIVIL/SUPPORT	32,493	4.9%	35,066
SHERIFF EXEC/ADMIN	16,717	2.5%	18,041
JAIL	92,850	14.1%	100,202
PROS ATTN-DIR	36,451	5.5%	39,337
PA-CHILD SUPPORT	10,054	1.5%	10,851
MEDICAL EXAMINER	6,036	0.9%	6,514
COMMISSIONERS	3,642	0.6%	3,930
COUNTY WIDE SERVICES	1,929	0.3%	2,081
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
Risk Management	6,858	1.0%	7,401
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	1,518	0.2%	1,638
INDIGENT DEFENSE	23,778	3.6%	25,661
LEWIS & CLARK RAILROAD	1,175	0.2%	1,268
CORRECTIONS	24,400	3.7%	26,332
VEGETATION MANAGEMENT	0	0.0%	0
FORESTRY OPERATIONS			
PARKS	24,134	3.7%	26,045
AUDITOR'S O&M	1,203	0.2%	1,299
Event Center	0	0.0%	0
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
TRI-MOUNTAIN GOLF	5,534	0.8%	5,973
SPECIAL LAW ENFORCEMENT	0	0.0%	0
MENTAL HEALTH SALES TAX	902	0.1%	973
COMMUNITY DEV ADMIN	505	0.1%	545
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	879	0.1%	949
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	715	0.1%	772
COMMUNITY PLANNING	625	0.1%	675
CUSTOMER SERVICE	870	0.1%	939
ANIMAL CONTROL	612	0.1%	661
BUILDING	2,047	0.3%	2,209
CODE ENFORCEMENT	186	0.0%	200
FIRE MARSHAL	548	0.1%	591
PW - TRANSPORTATION	10,407	1.6%	11,232
PW - ADMIN	1,024	0.2%	1,105
PW - ROAD OPERATIONS	6,538	1.0%	7,056
CAMP BONNEVILLE	25,806	3.9%	27,634
SPECIAL INVESTIGATION	884	0.1%	954
NARCOTICS TASK FORCE	1,172	0.2%	1,265
CHILD JUSTICE CENTER	3,155	0.5%	3,405
VETERANS ASSISTANCE	1,967	0.3%	2,123
VICTIM WITNESS	1,917	0.3%	2,069
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	21,614	3.3%	23,325
DEPT. of COMMUNITY SERVICES	2,749	0.4%	2,967
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	880	0.1%	950
CLEAN WATER FUND / BBC	2,400	0.4%	2,590
WASTEWATER OPERATIONS	1,694	0.3%	1,829
ELECTIONS	938	0.1%	1,012
ER&R (Depts 555, 566, 577)	1,756	0.3%	1,895
TER&R	1,024	0.2%	1,105
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	33,057	5.0%	35,675
MOSQUITO CONTROL DISTRICT	162	0.0%	175
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	0	0.0%	0
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	659	0.1%	712
GRESA	4,160	0.6%	4,489
Agencies (other Fire Dist. Etc.)	0	0.0%	0
TOTAL	657,663	100%	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.

**2020 Clark County Indirect Cost Allocation (2018 Actuals)  
Central Services Allocated Cost Detail**

	Telephone
<b>Expenses</b>	
Personnel Services	0
Services, Supplies	0
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	13,668
<b>Subtotal</b>	<b>13,668</b>
<b>Less:</b>	
Capital Outlay	0
Billed Services/ Interfund	
<b>Add Allocated Cost:</b>	
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	1,936
INFO SERVICES-Network	2,934
INFO SERVICES FMS	63
Human Resources	1,148
Financial Services & Int. Audit	0
Payroll	290
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	122
County Manager	433
<b>Total Costs to Allocate</b>	<b>\$19,483</b>

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			(20,039)
PROS ATTN-IND	13	0.6%	122
COUNTY MANAGERS OFFICE	46	2.2%	433
ASSESSMENT	53	2.5%	499
AUDITOR-Auto License & Recording	23	1.1%	217
TREASURER-DIR	14	0.6%	129
BOE	2	0.1%	19
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	50	2.4%	471
DISTRICT COURT	57	2.7%	537
SUPERIOR COURT	39	1.8%	367
JUVENILE	121	5.7%	1,140
SHERIFF LAW ENFORCEMENT	134	6.3%	1,263
SHERIFF CIVIL/SUPPORT	76	3.6%	716
SHERIFF EXEC/ADMIN	266	12.5%	2,506
JAIL	139	6.5%	1,310
PROS ATTN-DIR	74	3.5%	697
PA-CHILD SUPPORT	27	1.3%	254
MEDICAL EXAMINER	15	0.7%	141
COMMISSIONERS	5	0.2%	47
COUNTY WIDE SERVICES	0	0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
Risk Management	6	0.3%	57
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	30	1.4%	283
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	86	4.0%	810
VEGETATION MANAGEMENT	60	2.8%	568
FORESTRY OPERATIONS	16	0.7%	148
PARKS	0	0.0%	0
AUDITOR'S O&M	0	0.0%	0
Event Center	53	2.5%	499
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	23	1.1%	217
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	0	0.0%	0
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	5	0.2%	47
COMMUNITY PLANNING	12	0.6%	113
CUSTOMER SERVICE	24	1.1%	226
ANIMAL CONTROL	6	0.3%	57
BUILDING	21	1.0%	198
CODE ENFORCEMENT	7	0.3%	66
FIRE MARSHAL	1	0.0%	9
PW - TRANSPORTATION	73	3.4%	688
PW - ADMIN	47	2.2%	443
PW - ROAD OPERATIONS	54	2.5%	509
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	19	0.9%	179
CHILD JUSTICE CENTER	44	2.1%	415
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	5	0.2%	47
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	0	0.0%	0
DEPT. of COMMUNITY SERVICES	107	5.0%	1,008
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	0	0.0%	0
CLEAN WATER FUND / BBC	0	0.0%	0
WASTEWATER OPERATIONS	42	2.0%	396
ELECTIONS	11	0.5%	104
ER&R (Depts 555, 566, 577)	20	0.9%	188
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	12	0.6%	113
SWCA	0	0.0%	0
HEALTH DEPARTMENT	169	7.9%	1,582
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	1	0.0%	9
GRESA	0	0.0%	0
Agencies (other Fire Dist. Etc.)	19	0.9%	179
TOTAL	2,127	100%	0

## Central Service Cost Allocation Plan

### **PROSECUTING ATTORNEY**

These are departmental 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.

**2020 Clark County Indirect Cost Allocation (2018 Actuals)  
Central Services Allocated Cost Detail**

	Pros Attny-Ind
<b>Expenses</b>	
Personnel Services	1,450,148
Services, Supplies	63,158
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	0
<b>Subtotal</b>	<b>1,513,306</b>
<b>Less:</b>	
Capital Outlay	0
Billed Services/ Interfund	
<b>Add Allocated Cost:</b>	
Courthouse	5,902
Franklin Center	3,415
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	64,191
Office of Budget	4,384
INFO SERVICES-Ops/Sys/Prog	0
INFO SERVICES-Network	0
INFO SERVICES FMS	630
Human Resources	11,481
Financial Services & Int. Audit	0
Payroll	2,895
Treasurer-Ind	0
Records	8,857
Purchasing	0
Printing/Mail	6,988
Telephone	122
Pros Attny-Ind	0
County Manager	12,898
<b>Total Costs to Allocate</b>	<b>\$1,609,272</b>

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			<b>(1,617,787)</b>
COUNTY MANAGERS OFFICE	2,029,231	0.8%	12,898
ASSESSMENT	4,393,750	1.7%	27,927
AUDITOR-Auto License & Recording	1,198,656	0.5%	7,619
TREASURER-DIR	1,928,263	0.8%	12,256
BOE	130,692	0.1%	831
COMMUNITY SUPPORT	8,877	0.0%	56
COUNTY CLERK	3,422,424	1.3%	21,754
DISTRICT COURT	4,975,697	2.0%	31,626
SUPERIOR COURT	4,103,533	1.6%	26,083
JUVENILE	9,070,879	3.6%	57,655
SHERIFF LAW ENFORCEMENT	22,669,303	8.9%	144,090
SHERIFF CIVIL/SUPPORT	7,594,009	3.0%	48,289
SHERIFF EXEC/ADMIN	3,906,981	1.5%	24,833
JAIL	21,700,096	8.5%	137,929
PROS ATTNY-DIR	8,519,046	3.3%	54,148
PA-CHILD SUPPORT	2,349,833	0.9%	14,936
MEDICAL EXAMINER	1,410,675	0.6%	8,966
COMMISSIONERS	851,147	0.3%	5,410
COUNTY WIDE SERVICES	450,757	0.2%	2,865
LAND CONSERVATION	-	0.0%	0
CONTINGENCY	-	0.0%	0
Risk Management	1,602,888	0.6%	10,188
ESA Endangered Species Act	-	0.0%	0
CVTV	-	0.0%	0
COOP EXTENSION SERVICES	354,831	0.1%	2,255
INDIGENT DEFENSE	5,557,244	2.2%	35,323
LEWIS & CLARK RAILROAD	274,684	0.1%	1,746
CORRECTIONS	5,702,579	2.2%	36,247
VEGETATION MANAGEMENT	1,493,685	0.6%	9,494
FORESTRY OPERATIONS	96,152	0.0%	611
PARKS	5,640,362	2.2%	35,851
AUDITOR'S O&M	367,641	0.1%	2,337
Event Center	-	0.0%	0
EMS FUND	-	0.0%	0
RADIO COMMUNICATIONS	-	0.0%	0
TRI-MOUNTAIN GOLF	1,690,722	0.7%	10,747
SPECIAL LAW ENFORCEMENT	-	0.0%	0
MENTAL HEALTH SALES TAX	2,161,705	0.8%	13,740
COMMUNITY DEV ADMIN	1,209,688	0.5%	7,689
WATER RESOURCES	-	0.0%	0
DEVELOPMENT REVIEW	-	0.0%	0
ENGINEERING	2,107,635	0.8%	13,396
INSPECTION	-	0.0%	0
DEVELOPMENT SERVICES	1,714,018	0.7%	10,896
COMMUNITY PLANNING	1,498,531	0.6%	9,525
CUSTOMER SERVICE	2,084,450	0.8%	13,249
ANIMAL CONTROL	1,467,041	0.6%	9,325
BUILDING	4,905,689	1.9%	31,181
CODE ENFORCEMENT	445,177	0.2%	2,630
FIRE MARSHAL	1,312,608	0.5%	8,343
PW - TRANSPORTATION	24,944,310	9.8%	158,550
PW - ADMIN	2,454,943	1.0%	15,604
PW - ROAD OPERATIONS	15,670,688	6.2%	99,606
CAMP BONNEVILLE	7,822,820	3.1%	49,722
SPECIAL INVESTIGATION	270,000	0.1%	1,716
NARCOTICS TASK FORCE	358,076	0.1%	2,276
CHILD JUSTICE CENTER	963,898	0.4%	6,127
VETERANS ASSISTANCE	600,977	0.2%	3,820
VICTIM WITNESS	585,723	0.2%	3,723
CJA 0.1% SALES TAX	-	0.0%	0
MPD-OPERATIONS FUND	6,603,009	2.6%	41,970
DEPT. of COMMUNITY SERVICES	6,589,900	2.6%	41,887
STADIUM CONVENTION	-	0.0%	0
SOLID WASTE	2,109,144	0.8%	13,406
CLEAN WATER FUND / BBC	5,751,845	2.3%	36,560
WASTEWATER OPERATIONS	4,061,246	1.6%	25,814
ELECTIONS	2,247,545	0.9%	14,286
ER&R (Depts 555, 566, 577)	4,209,698	1.7%	26,758
TER&R	2,454,103	1.0%	15,599
CENTRAL STORES	-	0.0%	0
FACILITIES MANAGEMENT-DIRECT	10,098,805	4.0%	64,190
MOSQUITO CONTROL DISTRICT	-	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	-	0.0%	0
SWCAA	-	0.0%	0
HEALTH DEPARTMENT	10,803,317	4.2%	68,668
EMERGENCY MANAGEMENT	-	0.0%	0
LAW LIBRARY	201,419	0.1%	1,280
GRESA	3,320,041	1.3%	21,103
Agencies (other Fire Dist. Etc.)	-	0.0%	0
TOTAL	254,522,285	100%	0

## **COUNTY MANAGER**

The County Managers Department assists staff and managers by providing guidance for hearings and work sessions, developing and implementing county policies, adopting county ordinances and ensuring quality communications to internal and external customers. They provide overall County direction with communication to the community, as well as publish weekly and monthly communication on important events and updates of county activities.

### **Basis of Allocation**

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



**2020 Clark County Indirect Cost Allocation (2018 Actuals)  
Central Services Allocated Cost Detail**

	County Manager
<b>Expenses</b>	
Personnel Services	1,012,916
Services, Supplies	1,016,315
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	0
<b>Subtotal</b>	<b>2,029,231</b>
<b>Less:</b>	
Capital Outlay	0
Billed Services/ Interfund	
<b>Add Allocated Cost:</b>	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	79,993
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	87,436
Office of Budget	5,878
INFO SERVICES-Ops/Sys/Prog	46,475
INFO SERVICES-Network	70,414
INFO SERVICES FMS	1,065
Human Resources	12,629
Financial Services & Int. Audit	8,517
Payroll	3,185
Treasurer-Ind	0
Records	0
Purchasing	5,143
Printing/Mail	9,370
Telephone	433
Pros Attny-Ind	0
County Manager	0
<b>Total Costs to Allocate</b>	<b>\$2,359,770</b>

Clark County Central Service Cost Allocation Plan

DESCRIPTION	County Manager		
	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 ATTN-IND			
COUNTY MANAGERS OFFICE			(2,381,317)
ASSESSMENT	4,393,750	1.73%	41,238
AUDITOR-Auto License & Recording	1,198,656	0.47%	11,250
TREASURER-DIR	1,928,263	0.76%	18,098
BOE	130,692	0.05%	1,227
COMMUNITY SUPPORT	8,877	0.00%	83
COUNTY CLERK	3,422,424	1.35%	32,121
DISTRICT COURT	4,975,697	1.96%	46,700
SUPERIOR COURT	4,103,533	1.62%	38,514
JUVENILE	9,070,879	3.58%	85,133
SHERIFF-LAW ENFORCEMENT	22,669,303	8.93%	212,764
SHERIFF CIVIL/SUPPORT	7,594,009	2.99%	71,274
SHERIFF EXEC/ADMIN	3,906,981	1.54%	36,669
JAIL	21,700,096	8.55%	203,667
PROS ATTN-DIR	8,519,046	3.36%	79,956
PA-CHILD SUPPORT	2,349,833	0.93%	22,054
MEDICAL EXAMINER	1,410,675	0.56%	13,240
COMMISSIONERS	851,147	0.34%	7,988
COUNTY WIDE SERVICES	450,757	0.18%	4,231
LAND CONSERVATION	0	0.00%	0
CONTINGENCY	0	0.00%	0
Risk Management	1,602,888	0.63%	15,044
ESA Endangered Species Act	0	0.00%	0
CVTV	0	0.00%	0
COOP EXTENSION SERVICES	354,831	0.14%	3,330
INDIGENT DEFENSE	5,557,244	2.2%	52,158
LEWIS & CLARK RAILROAD	274,684	0.1%	2,578
CORRECTIONS	5,702,579	2.2%	53,516
VEGETATION MANAGEMENT	1,493,685	0.6%	14,016
FORESTRY OPERATIONS	96,152	0.0%	902
PARKS	5,640,362	2.2%	52,938
AUDITOR'S O&M	367,641	0.1%	3,451
Event Center	4,160,739	1.6%	39,051
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
TRI-MOUNTAIN GOLF	1,690,722	0.7%	15,868
SPECIAL LAW ENFORCEMENT	0	0.0%	0
MENTAL HEALTH SALES TAX	2,161,705	0.9%	20,289
COMMUNITY DEV ADMIN	1,209,688	0.5%	11,354
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	2,107,635	0.8%	19,781
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	1,714,018	0.7%	16,087
COMMUNITY PLANNING	1,498,531	0.6%	14,065
CUSTOMER SERVICE	2,084,450	0.8%	19,564
ANIMAL CONTROL	1,467,041	0.6%	13,769
BUILDING	4,905,689	1.9%	46,043
CODE ENFORCEMENT	445,177	0.2%	4,178
FIRE MARSHAL	1,312,608	0.5%	12,320
PW - TRANSPORTATION	24,944,310	9.8%	234,116
PW - ADMIN	2,454,943	1.0%	23,041
PW - ROAD OPERATIONS	15,670,688	6.2%	147,078
CAMP BONNEVILLE	7,822,820	3.1%	73,420
SPECIAL INVESTIGATION	270,000	0.1%	2,534
NARCOTICS TASK FORCE	358,076	0.1%	3,361
CHILD JUSTICE CENTER	963,898	0.4%	9,047
VETERANS ASSISTANCE	600,977	0.2%	5,640
VICTIM WITNESS	585,723	0.2%	5,497
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	6,603,009	2.6%	61,973
DEPT. of COMMUNITY SERVICES	6,589,900	2.6%	61,850
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	2,109,144	0.8%	19,795
CLEAN WATER FUND / BBC	5,751,845	2.3%	53,984
WASTEWATER OPERATIONS	4,061,246	1.6%	38,117
ELECTIONS	2,247,545	0.9%	21,094
ER&R (Depts 555, 566, 577)	4,209,698	1.7%	39,510
TER&R	2,454,103	1.0%	23,033
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	10,098,805	4.0%	94,783
MOSQUITO CONTROL DISTRICT	387,938	0.2%	3,641
REGIONAL TRANSPORTATION COUNCIL	-	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	10,803,317	4.3%	101,395
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	201,419	0.1%	1,890
GRESA	0	0.0%	0
Agencies (other Fire Dist. Etc.)	0	0.0%	0
TOTAL	253,721,691	100%	0

# Central Service Cost Allocation Plan

## Summary of Cost Allocation to Operating Departments and Agencies

**2020 Clark County Indirect Cost Allocation  
2018 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	108,442
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	1,124
GIS	74,253
Facilities Management	118,532
Office of Budget	12,728
Info Services - Ops/Sys/Prog/Comm	143,298
Info Services - Network	328,040
Info Services - FMS	3,000
Human Resources	48,106
Financial Services & Int. Audit	8,254
Payroll	12,130
Treasurer-Ind	0
Records	5,728
Purchasing	3,650
Printing/Mail	20,289
Telephone	499
Pros Attny-Ind	27,927
County Manager	41,238
<b>Total Allocation Amount</b>	<b>957,239</b>
Total Direct Cost	4,393,750
<b>Indirect Cost Rate</b>	<b>21.79%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	4,486
1408 Franklin	1,925
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	38,004
GIS	63,797
Facilities Management	38,171
Office of Budget	3,472
Info Services - Ops/Sys/Prog/Comm	23,238
Info Services - Network	35,207
Info Services - FMS	1,071
Human Resources	19,518
Financial Services & Int. Audit	0
Payroll	4,922
Treasurer-Ind	19,709
Records	577
Purchasing	0
Printing/Mail	5,535
Telephone	217
Pros Attny-Ind	7,619
County Manager	11,250
<b>Total Allocation Amount</b>	<b>278,717</b>
<b>Total Direct Cost</b>	<b>1,198,656</b>
<b>Indirect Cost Rate</b>	<b>23.25%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	688
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	39,607
Facilities Management	752
Office of Budget	5,586
Info Services - Ops/Sys/Prog/Comm	19,365
Info Services - Network	140,270
Info Services - FMS	630
Human Resources	11,481
Financial Services & Int. Audit	0
Payroll	2,895
Treasurer-Ind	0
Records	5,820
Purchasing	0
Printing/Mail	8,904
Telephone	129
Pros Attny-Ind	12,256
County Manager	18,098
<b>Total Allocation Amount</b>	<b>266,481</b>
<b>Total Direct Cost</b>	<b>1,928,263</b>
<b>Indirect Cost Rate</b>	<b>13.82%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	1,087
Facilities Management	0
Office of Budget	379
Info Services - Ops/Sys/Prog/Comm	11,619
Info Services - Network	17,603
Info Services - FMS	102
Human Resources	1,148
Financial Services & Int. Audit	900
Payroll	290
Treasurer-Ind	0
Records	1,610
Purchasing	0
Printing/Mail	603
Telephone	19
Pros Attny-Ind	831
County Manager	1,227
<b>Total Allocation Amount</b>	<b>37,419</b>
Total Direct Cost	130,692
<b>Indirect Cost Rate</b>	<b>28.63%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	26
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	26
Human Resources	0
Financial Services & Int. Audit	600
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	1,161
Printing/Mail	41
Telephone	0
Pros Attny-Ind	56
County Manager	83
<b>Total Allocation Amount</b>	<b>1,994</b>
Total Direct Cost	8,877
<b>Indirect Cost Rate</b>	<b>22.47%</b>



**2020 Clark County Indirect Cost Allocation  
2018 Costs  
Detail by Central Service Department**

**Allocation Sheets**

COUNTY CLERK

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	20,574
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	2,163
GIS	36,732
Facilities Management	71,897
Office of Budget	9,914
Info Services - Ops/Sys/Prog/Comm	183,964
Info Services - Network	278,721
Info Services - FMS	3,310
Human Resources	43,628
Financial Services & Int. Audit	20,974
Payroll	11,001
Treasurer-Ind	141
Records	91,096
Purchasing	2,157
Printing/Mail	15,803
Telephone	471
Pros Attny-Ind	21,754
County Manager	32,121
<b>Total Allocation Amount</b>	<b>846,422</b>
Total Direct Cost	3,422,424
<b>Indirect Cost Rate</b>	<b>24.73%</b>

**2020 Clark County Indirect Cost Allocation  
2018 Costs  
Detail by Central Service Department**

**Allocation Sheets**

DISTRICT COURT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	52,703
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	11,963
GIS	50,228
Facilities Management	184,173
Office of Budget	14,414
Info Services - Ops/Sys/Prog/Comm	180,091
Info Services - Network	279,436
Info Services - FMS	5,917
Human Resources	55,066
Financial Services & Int. Audit	66,279
Payroll	13,885
Treasurer-Ind	1,837
Records	32,229
Purchasing	3,816
Printing/Mail	22,976
Telephone	537
Pros Attny-Ind	31,626
County Manager	46,700
<b>Total Allocation Amount</b>	<b>1,053,875</b>
<b>Total Direct Cost</b>	<b>4,975,697</b>
<b>Indirect Cost Rate</b>	<b>21.18%</b>

**2020 Clark County Indirect Cost Allocation  
2018 Costs  
Detail by Central Service Department**

**Allocation Sheets**

SUPERIOR COURT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	83,508
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	70,555
GIS	32,865
Facilities Management	792,958
Office of Budget	11,887
Info Services - Ops/Sys/Prog/Comm	133,616
Info Services - Network	209,022
Info Services - FMS	3,720
Human Resources	35,017
Financial Services & Int. Audit	41,163
Payroll	8,830
Treasurer-Ind	0
Records	3,313
Purchasing	8,461
Printing/Mail	18,948
Telephone	367
Pros Attny-Ind	26,083
County Manager	38,514
<b>Total Allocation Amount</b>	<b>1,518,829</b>
<b>Total Direct Cost</b>	<b>4,103,533</b>
<b>Indirect Cost Rate</b>	<b>37.01%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	199,804
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	926
GIS	14,709
Facilities Management	475,993
Office of Budget	26,277
Info Services - Ops/Sys/Prog/Comm	154,917
Info Services - Network	287,372
Info Services - FMS	7,331
Human Resources	100,230
Financial Services & Int. Audit	41,916
Payroll	25,274
Treasurer-Ind	848
Records	299
Purchasing	9,623
Printing/Mail	41,885
Telephone	1,140
Pros Attny-Ind	57,655
County Manager	85,133
<b>Total Allocation Amount</b>	<b>1,531,329</b>
Total Direct Cost	9,070,679
<b>Indirect Cost Rate</b>	<b>16.88%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	351,754
GIS	145,477
Facilities Management	27,234
Office of Budget	65,670
Info Services - Ops/Sys/Prog/Comm	227,999
Info Services - Network	345,438
Info Services - FMS	21,489
Human Resources	172,791
Financial Services & Int. Audit	274,883
Payroll	43,570
Treasurer-Ind	79,612
Records	28,318
Purchasing	10,618
Printing/Mail	104,677
Telephone	1,263
Pros Attny-Ind	144,090
County Manager	212,764
<b>Total Allocation Amount</b>	<b>2,265,427</b>
<b>Total Direct Cost</b>	<b>22,742,683</b>
<b>Indirect Cost Rate</b>	<b>9.96%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	27,503
Bond Interest	0
Equipment Depreciation	0
GIS	12,083
Facilities Management	231,186
Office of Budget	21,999
Info Services - Ops/Sys/Prog/Comm	400,964
Info Services - Network	607,494
Info Services - FMS	8,326
Human Resources	86,108
Financial Services & Int. Audit	82,428
Payroll	21,713
Treasurer-Ind	283
Records	0
Purchasing	26,380
Printing/Mail	35,066
Telephone	716
Pros Attny-Ind	48,269
County Manager	71,274
<b>Total Allocation Amount</b>	<b>1,728,466</b>
<b>Total Direct Cost</b>	<b>7,594,009</b>
<b>Indirect Cost Rate</b>	<b>22.76%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	3,947
Facilities Management	81,703
Office of Budget	11,318
Info Services - Ops/Sys/Prog/Comm	157,241
Info Services - Network	238,233
Info Services - FMS	3,134
Human Resources	28,129
Financial Services & Int. Audit	36,399
Payroll	7,093
Treasurer-Ind	1,483
Records	0
Purchasing	12,111
Printing/Mail	18,041
Telephone	2,506
Pros Attny-Ind	24,833
County Manager	36,669
<b>Total Allocation Amount</b>	<b>686,179</b>
<b>Total Direct Cost</b>	<b>3,906,981</b>
<b>Indirect Cost Rate</b>	<b>17.56%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	122
Equipment Depreciation	24,712
GIS	24,568
Facilities Management	1,212,091
Office of Budget	62,862
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	11,442
Human Resources	175,087
Financial Services & Int. Audit	42,001
Payroll	44,149
Treasurer-Ind	0
Records	8,281
Purchasing	20,739
Printing/Mail	100,202
Telephone	1,310
Pros Attny-Ind	137,929
County Manager	203,667
<b>Total Allocation Amount</b>	<b>2,314,261</b>
Total Direct Cost	21,727,370
<b>Indirect Cost Rate</b>	<b>10.65%</b>



**2020 Clark County Indirect Cost Allocation  
2018 Costs  
Detail by Central Service Department**

**Allocation Sheets**

PROS ATTNY-DIR

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	26,279
Franklin Center	15,205
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	80,713
Facilities Management	362,381
Office of Budget	24,679
Info Services - Ops/Sys/Prog/Comm	218,820
Info Services - Network	331,531
Info Services - FMS	5,620
Human Resources	83,238
Financial Services & Int. Audit	24,098
Payroll	20,989
Treasurer-Ind	10,031
Records	72,002
Purchasing	6,139
Printing/Mail	39,337
Telephone	697
Pros Attny-Ind	54,148
County Manager	79,956
<b>Total Allocation Amount</b>	<b>1,455,863</b>
Total Direct Cost	8,519,046
<b>Indirect Cost Rate</b>	<b>17.09%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	2,497
GIS	2,900
Facilities Management	0
Office of Budget	6,807
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	1,477
Human Resources	20,666
Financial Services & Int. Audit	7,847
Payroll	5,211
Treasurer-Ind	0
Records	24,062
Purchasing	1,991
Printing/Mail	10,851
Telephone	254
Pros Attny-Ind	14,936
County Manager	22,054
<b>Total Allocation Amount</b>	<b>121,554</b>
Total Direct Cost	2,349,833
<b>Indirect Cost Rate</b>	<b>5.17%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	15,821
GIS	8,700
Facilities Management	199,554
Office of Budget	4,087
Info Services - Ops/Sys/Prog/Comm	21,301
Info Services - Network	32,273
Info Services - FMS	841
Human Resources	10,333
Financial Services & Int. Audit	6,266
Payroll	2,606
Treasurer-Ind	141
Records	1,955
Purchasing	1,825
Printing/Mail	6,514
Telephone	141
Pros Attny-Ind	8,966
County Manager	13,240
<b>Total Allocation Amount</b>	<b>334,565</b>
<b>Total Direct Cost</b>	<b>1,440,238</b>
<b>Indirect Cost Rate</b>	<b>23.23%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	32,945
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	36,011
Office of Budget	2,466
Info Services - Ops/Sys/Prog/Comm	9,682
Info Services - Network	14,670
Info Services - FMS	315
Human Resources	5,741
Financial Services & Int. Audit	0
Payroll	1,448
Treasurer-Ind	0
Records	1,334
Purchasing	0
Printing/Mail	3,930
Telephone	47
Pros Attny-Ind	5,410
County Manager	7,988
<b>Total Allocation Amount</b>	<b>121,986</b>
<b>Total Direct Cost</b>	<b>851,147</b>
<b>Indirect Cost Rate</b>	<b>14.33%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	1,306
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	216
Human Resources	0
Financial Services & Int. Audit	4,953
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	5,973
Printing/Mail	2,081
Telephone	0
Pros Attny-Ind	2,865
County Manager	4,231
<b>Total Allocation Amount</b>	<b>21,625</b>
Total Direct Cost	450,757
<b>Indirect Cost Rate</b>	<b>4.80%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	5,290
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	5,782
Office of Budget	4,643
Info Services - Ops/Sys/Prog/Comm	9,682
Info Services - Network	14,670
Info Services - FMS	189
Human Resources	3,444
Financial Services & Int. Audit	0
Payroll	869
Treasurer-Ind	0
Records	506
Purchasing	0
Printing/Mail	7,401
Telephone	57
Pros Attny-Ind	10,188
County Manager	15,044
<b>Total Allocation Amount</b>	<b>77,765</b>
<b>Total Direct Cost</b>	<b>1,602,888</b>
<b>Indirect Cost Rate</b>	<b>4.85%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	150
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	664
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
County Manager	0
<b>Total Allocation Amount</b>	<b>820</b>
<b>Total Direct Cost</b>	<b>0</b>
<b>Indirect Cost Rate</b>	<b>0.00%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	158,765
Office of Budget	1,028
Info Services - Ops/Sys/Prog/Comm	65,840
Info Services - Network	99,753
Info Services - FMS	23
Human Resources	0
Financial Services & Int. Audit	525
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	664
Printing/Mail	1,638
Telephone	283
Pros Attny-Ind	2,255
County Manager	3,330
<b>Total Allocation Amount</b>	<b>334,104</b>
<b>Total Direct Cost</b>	<b>354,831</b>
<b>Indirect Cost Rate</b>	<b>94.16%</b>



**2020 Clark County Indirect Cost Allocation  
2018 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	16,099
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	5,837
Human Resources	0
Financial Services & Int. Audit	133,609
Payroll	0
Treasurer-Ind	71
Records	0
Purchasing	46,123
Printing/Mail	25,661
Telephone	0
Pros Attny-Ind	35,323
County Manager	52,158
<b>Total Allocation Amount</b>	<b>314,879</b>
<b>Total Direct Cost</b>	<b>5,557,244</b>
<b>Indirect Cost Rate</b>	<b>5.67%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	796
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	151
Human Resources	0
Financial Services & Int. Audit	3,452
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	3,152
Printing/Mail	1,268
Telephone	0
Pros Attny-Ind	1,746
County Manager	2,578
<b>Total Allocation Amount</b>	<b>13,144</b>
<b>Total Direct Cost</b>	<b>283,194</b>
<b>Indirect Cost Rate</b>	<b>4.64%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	8,784
Facilities Management	148,474
Office of Budget	16,520
Info Services - Ops/Sys/Prog/Comm	141,362
Info Services - Network	279,999
Info Services - FMS	4,512
Human Resources	63,749
Financial Services & Int. Audit	23,206
Payroll	16,075
Treasurer-Ind	71
Records	13,710
Purchasing	3,484
Printing/Mail	26,332
Telephone	810
Pros Attny-Ind	36,247
County Manager	53,522
<b>Total Allocation Amount</b>	<b>851,797</b>
Total Direct Cost	5,702,579
<b>Indirect Cost Rate</b>	<b>14.94%</b>

**2020 Clark County Indirect Cost Allocation  
2018 Costs  
Detail by Central Service Department**

**Allocation Sheets**

VEGETATION  
MANAGEMENT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	50,619
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	19,316
Facilities Management	58,255
Office of Budget	4,327
Info Services - Ops/Sys/Prog/Comm	30,983
Info Services - Network	46,942
Info Services - FMS	53
Human Resources	12,514
Financial Services & Int. Audit	30,566
Payroll	3,156
Treasurer-Ind	0
Records	713
Purchasing	4,148
Printing/Mail	0
Telephone	568
Pros Attny-Ind	9,494
County Manager	14,019
<b>Total Allocation Amount</b>	<b>285,673</b>
<b>Total Direct Cost</b>	<b>1,493,685</b>
<b>Indirect Cost Rate</b>	<b>19.13%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	19,171
Facilities Management	448,984
Office of Budget	16,339
Info Services - Ops/Sys/Prog/Comm	50,348
Info Services - Network	76,282
Info Services - FMS	2,258
Human Resources	41,160
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	26,045
Telephone	0
Pros Attny-Ind	35,851
County Manager	52,938
<b>Total Allocation Amount</b>	<b>769,376</b>
<b>Total Direct Cost</b>	<b>7,126,393</b>
<b>Indirect Cost Rate</b>	<b>10.80%</b>

**2020 Clark County Indirect Cost Allocation  
2018 Costs  
Detail by Central Service Department**

**Allocation Sheets** FORESTRY  
OPERATIONS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	50,619
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	1,772
Facilities Management	55,328
Office of Budget	279
Info Services - Ops/Sys/Prog/Comm	1,936
Info Services - Network	2,934
Info Services - FMS	0
Human Resources	1,148
Financial Services & Int. Audit	1,163
Payroll	290
Treasurer-Ind	0
Records	184
Purchasing	166
Printing/Mail	0
Telephone	148
Pros Attny-Ind	611
County Manager	902
<b>Total Allocation Amount</b>	<b>117,480</b>
<b>Total Direct Cost</b>	<b>96,152</b>
<b>Indirect Cost Rate</b>	<b>122.18%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	1,065
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	70
Human Resources	0
Financial Services & Int. Audit	1,600
Payroll	0
Treasurer-Ind	49
Records	0
Purchasing	1,327
Printing/Mail	1,299
Telephone	0
Pros Attny-Ind	2,337
County Manager	3,451
<b>Total Allocation Amount</b>	<b>11,197</b>
<b>Total Direct Cost</b>	<b>367,641</b>
<b>Indirect Cost Rate</b>	<b>3.05%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	50,523
GIS	483
Facilities Management	0
Office of Budget	12,053
Info Services - Ops/Sys/Prog/Comm	21,301
Info Services - Network	0
Info Services - FMS	2,267
Human Resources	0
Financial Services & Int. Audit	51,898
Payroll	0
Treasurer-Ind	38,804
Records	1,081
Purchasing	27,707
Printing/Mail	0
Telephone	499
Pros Attny-Ind	0
County Manager	39,051
<b>Total Allocation Amount</b>	<b>277,941</b>
Total Direct Cost	5,206,332
<b>Indirect Cost Rate</b>	<b>5.34%</b>



**2020 Clark County Indirect Cost Allocation  
2018 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	94,238
Office of Budget	4,898
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	41
Human Resources	0
Financial Services & Int. Audit	930
Payroll	0
Treasurer-Ind	45,703
Records	0
Purchasing	3,982
Printing/Mail	5,973
Telephone	0
Pros Attny-Ind	10,747
County Manager	15,868
<b>Total Allocation Amount</b>	<b>182,379</b>
<b>Total Direct Cost</b>	<b>1,690,722</b>
<b>Indirect Cost Rate</b>	<b>10.79%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	6,262
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	1,081
Human Resources	14,925
Financial Services & Int. Audit	5,990
Payroll	3,764
Treasurer-Ind	587
Records	0
Purchasing	2,489
Printing/Mail	973
Telephone	0
Pros Attny-Ind	13,740
County Manager	20,289
<b>Total Allocation Amount</b>	<b>70,100</b>
<b>Total Direct Cost</b>	<b>2,161,705</b>
<b>Indirect Cost Rate</b>	<b>3.24%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	11,133
GIS	30,126
Facilities Management	0
Office of Budget	3,504
Info Services - Ops/Sys/Prog/Comm	89,077
Info Services - Network	134,960
Info Services - FMS	1,476
Human Resources	19,518
Financial Services & Int. Audit	9,268
Payroll	4,922
Treasurer-Ind	65,864
Records	10,375
Purchasing	498
Printing/Mail	545
Telephone	217
Pros Attny-Ind	7,689
County Manager	11,354
<b>Total Allocation Amount</b>	<b>400,524</b>
<b>Total Direct Cost</b>	<b>1,209,688</b>
<b>Indirect Cost Rate</b>	<b>33.11%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	6,106
Info Services - Ops/Sys/Prog/Comm	27,111
Info Services - Network	41,075
Info Services - FMS	1,863
Human Resources	12,400
Financial Services & Int. Audit	27,068
Payroll	3,127
Treasurer-Ind	0
Records	0
Purchasing	166
Printing/Mail	949
Telephone	0
Pros Attny-Ind	13,396
County Manager	19,781
<b>Total Allocation Amount</b>	<b>153,040</b>
Total Direct Cost	2,107,635
<b>Indirect Cost Rate</b>	<b>7.26%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	31,455
Facilities Management	0
Office of Budget	4,965
Info Services - Ops/Sys/Prog/Comm	21,301
Info Services - Network	32,273
Info Services - FMS	1,159
Human Resources	15,787
Financial Services & Int. Audit	6,712
Payroll	3,981
Treasurer-Ind	0
Records	0
Purchasing	2,820
Printing/Mail	772
Telephone	47
Pros Attny-Ind	10,895
County Manager	16,087
<b>Total Allocation Amount</b>	<b>148,255</b>
<b>Total Direct Cost</b>	<b>1,714,018</b>
<b>Indirect Cost Rate</b>	<b>8.65%</b>

**2020 Clark County Indirect Cost Allocation  
2018 Costs  
Detail by Central Service Department**

**Allocation Sheets** LONG RANGE  
PLANNING

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	28,142
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	21,266
Facilities Management	30,761
Office of Budget	4,341
Info Services - Ops/Sys/Prog/Comm	38,729
Info Services - Network	58,678
Info Services - FMS	1,215
Human Resources	13,777
Financial Services & Int. Audit	10,504
Payroll	3,474
Treasurer-Ind	0
Records	3,773
Purchasing	1,493
Printing/Mail	675
Telephone	113
Pros Attny-Ind	9,525
County Manager	14,065
<b>Total Allocation Amount</b>	<b>240,530</b>
<b>Total Direct Cost</b>	<b>1,498,531</b>
<b>Indirect Cost Rate</b>	<b>16.05%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	30,126
Facilities Management	0
Office of Budget	6,038
Info Services - Ops/Sys/Prog/Comm	79,395
Info Services - Network	120,290
Info Services - FMS	1,301
Human Resources	19,518
Financial Services & Int. Audit	5,259
Payroll	4,922
Treasurer-Ind	0
Records	0
Purchasing	1,161
Printing/Mail	939
Telephone	226
Pros Attny-Ind	13,249
County Manager	19,564
<b>Total Allocation Amount</b>	<b>301,988</b>
<b>Total Direct Cost</b>	<b>2,084,450</b>
<b>Indirect Cost Rate</b>	<b>14.49%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	15,870
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	12,405
Facilities Management	17,346
Office of Budget	4,250
Info Services - Ops/Sys/Prog/Comm	13,555
Info Services - Network	20,537
Info Services - FMS	940
Human Resources	8,037
Financial Services & Int. Audit	11,420
Payroll	2,027
Treasurer-Ind	11,116
Records	2,346
Purchasing	3,152
Printing/Mail	661
Telephone	57
Pros Attny-Ind	9,325
County Manager	13,769
<b>Total Allocation Amount</b>	<b>146,811</b>
Total Direct Cost	1,467,041
<b>Indirect Cost Rate</b>	<b>10.01%</b>



**2020 Clark County Indirect Cost Allocation  
2018 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	52,810
Facilities Management	0
Office of Budget	14,211
Info Services - Ops/Sys/Prog/Comm	87,141
Info Services - Network	132,026
Info Services - FMS	2,652
Human Resources	34,214
Financial Services & Int. Audit	17,725
Payroll	8,627
Treasurer-Ind	588
Records	0
Purchasing	7,466
Printing/Mail	2,209
Telephone	198
Pros Attny-Ind	31,181
County Manager	46,043
<b>Total Allocation Amount</b>	<b>437,090</b>
<b>Total Direct Cost</b>	<b>4,905,689</b>
<b>Indirect Cost Rate</b>	<b>8.91%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	5,290
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	4,873
Facilities Management	5,782
Office of Budget	1,290
Info Services - Ops/Sys/Prog/Comm	7,746
Info Services - Network	11,736
Info Services - FMS	261
Human Resources	3,157
Financial Services & Int. Audit	2,012
Payroll	796
Treasurer-Ind	0
Records	0
Purchasing	332
Printing/Mail	200
Telephone	66
Pros Attny-Ind	2,830
County Manager	4,178
<b>Total Allocation Amount</b>	<b>50,549</b>
Total Direct Cost	445,177
<b>Indirect Cost Rate</b>	<b>11.35%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	5,290
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	10,633
Facilities Management	5,782
Office of Budget	3,802
Info Services - Ops/Sys/Prog/Comm	21,301
Info Services - Network	32,273
Info Services - FMS	2,247
Human Resources	6,889
Financial Services & Int. Audit	42,790
Payroll	1,737
Treasurer-Ind	49
Records	0
Purchasing	664
Printing/Mail	591
Telephone	9
Pros Attny-Ind	8,343
County Manager	12,320
<b>Total Allocation Amount</b>	<b>154,720</b>
<b>Total Direct Cost</b>	<b>1,312,608</b>
<b>Indirect Cost Rate</b>	<b>11.79%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	68,292
GIS	165,784
Facilities Management	0
Office of Budget	72,261
Info Services - Ops/Sys/Prog/Comm	179,220
Info Services - Network	271,533
Info Services - FMS	10,907
Human Resources	106,258
Financial Services & Int. Audit	116,220
Payroll	26,793
Treasurer-Ind	0
Records	4,210
Purchasing	84,702
Printing/Mail	11,232
Telephone	688
Pros Attny-Ind	158,550
County Manager	234,116
<b>Total Allocation Amount</b>	<b>1,510,765</b>
Total Direct Cost	24,944,310
<b>Indirect Cost Rate</b>	<b>6.06%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	4,571
GIS	58,191
Facilities Management	0
Office of Budget	7,112
Info Services - Ops/Sys/Prog/Comm	40,666
Info Services - Network	61,612
Info Services - FMS	1,781
Human Resources	24,110
Financial Services & Int. Audit	10,487
Payroll	6,080
Treasurer-Ind	16,539
Records	16,310
Purchasing	6,364
Printing/Mail	1,105
Telephone	443
Pros Attny-Ind	15,604
County Manager	23,041
<b>Total Allocation Amount</b>	<b>294,016</b>
Total Direct Cost	2,454,943
<b>Indirect Cost Rate</b>	<b>11.98%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	50,141
GIS	127,594
Facilities Management	0
Office of Budget	45,396
Info Services - Ops/Sys/Prog/Comm	148,043
Info Services - Network	224,297
Info Services - FMS	8,570
Human Resources	83,812
Financial Services & Int. Audit	90,894
Payroll	21,134
Treasurer-Ind	0
Records	598
Purchasing	39,670
Printing/Mail	7,056
Telephone	509
Pros Attny-Ind	99,606
County Manager	147,078
<b>Total Allocation Amount</b>	<b>1,094,396</b>
<b>Total Direct Cost</b>	<b>15,823,479</b>
<b>Indirect Cost Rate</b>	<b>6.92%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	22,661
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	200
Human Resources	0
Financial Services & Int. Audit	4,576
Payroll	0
Treasurer-Ind	440
Records	0
Purchasing	9,789
Printing/Mail	27,634
Telephone	0
Pros Attny-Ind	49,722
County Manager	73,420
<b>Total Allocation Amount</b>	<b>188,441</b>
<b>Total Direct Cost</b>	<b>7,822,620</b>
<b>Indirect Cost Rate</b>	<b>2.41%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	782
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	83
Human Resources	0
Financial Services & Int. Audit	1,897
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	954
Telephone	0
Pros Attny-Ind	1,716
County Manager	2,534
<b>Total Allocation Amount</b>	<b>7,966</b>
<b>Total Direct Cost</b>	<b>270,000</b>
<b>Indirect Cost Rate</b>	<b>2.95%</b>



**2020 Clark County Indirect Cost Allocation  
2018 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	1,037
Info Services - Ops/Sys/Prog/Comm	25,174
Info Services - Network	38,141
Info Services - FMS	369
Human Resources	0
Financial Services & Int. Audit	8,445
Payroll	0
Treasurer-Ind	1,321
Records	0
Purchasing	1,991
Printing/Mail	1,265
Telephone	179
Pros Attny-Ind	2,276
County Manager	3,361
<b>Total Allocation Amount</b>	<b>83,559</b>
<b>Total Direct Cost</b>	<b>358,076</b>
<b>Indirect Cost Rate</b>	<b>23.34%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	967
Facilities Management	7,422
Office of Budget	2,792
Info Services - Ops/Sys/Prog/Comm	34,856
Info Services - Network	52,810
Info Services - FMS	830
Human Resources	6,889
Financial Services & Int. Audit	10,342
Payroll	1,737
Treasurer-Ind	0
Records	0
Purchasing	3,484
Printing/Mail	3,405
Telephone	415
Pros Attny-Ind	6,127
County Manager	9,047
<b>Total Allocation Amount</b>	<b>141,122</b>
<b>Total Direct Cost</b>	<b>963,898</b>
<b>Indirect Cost Rate</b>	<b>14.64%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	1,741
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	72
Human Resources	0
Financial Services & Int. Audit	1,637
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	498
Printing/Mail	2,123
Telephone	0
Pros Attny-Ind	3,820
County Manager	5,640
<b>Total Allocation Amount</b>	<b>15,530</b>
<b>Total Direct Cost</b>	<b>600,977</b>
<b>Indirect Cost Rate</b>	<b>2.58%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	1,087
Facilities Management	0
Office of Budget	1,697
Info Services - Ops/Sys/Prog/Comm	5,809
Info Services - Network	8,802
Info Services - FMS	485
Human Resources	7,750
Financial Services & Int. Audit	1,376
Payroll	1,954
Treasurer-Ind	1,859
Records	2,668
Purchasing	166
Printing/Mail	2,069
Telephone	47
Pros Attny-Ind	3,723
County Manager	5,497
<b>Total Allocation Amount</b>	<b>44,991</b>
<b>Total Direct Cost</b>	<b>585,723</b>
<b>Indirect Cost Rate</b>	<b>7.68%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	27,413
GIS	18,390
Facilities Management	0
Office of Budget	19,128
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	2,831
Human Resources	0
Financial Services & Int. Audit	64,807
Payroll	0
Treasurer-Ind	87,345
Records	0
Purchasing	25,218
Printing/Mail	23,325
Telephone	0
Pros Attny-Ind	41,970
County Manager	61,973
<b>Total Allocation Amount</b>	<b>372,401</b>
<b>Total Direct Cost</b>	<b>6,603,009</b>
<b>Indirect Cost Rate</b>	<b>5.64%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	1,521
Facilities Management	0
Office of Budget	19,090
Info Services - Ops/Sys/Prog/Comm	104,569
Info Services - Network	158,431
Info Services - FMS	9,264
Human Resources	53,387
Financial Services & Int. Audit	145,016
Payroll	13,462
Treasurer-Ind	7,438
Records	16,149
Purchasing	41,146
Printing/Mail	2,967
Telephone	1,008
Pros Attny-Ind	41,887
County Manager	61,850
<b>Total Allocation Amount</b>	<b>677,184</b>
<b>Total Direct Cost</b>	<b>6,592,234</b>
<b>Indirect Cost Rate</b>	<b>10.27%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	19,494
Facilities Management	0
Office of Budget	6,110
Info Services - Ops/Sys/Prog/Comm	17,428
Info Services - Network	26,405
Info Services - FMS	2,304
Human Resources	17,222
Financial Services & Int. Audit	31,101
Payroll	4,343
Treasurer-Ind	4,257
Records	0
Purchasing	8,295
Printing/Mail	950
Telephone	0
Pros Attny-Ind	13,406
County Manager	19,795
<b>Total Allocation Amount</b>	<b>171,110</b>
Total Direct Cost	2,109,144
<b>Indirect Cost Rate</b>	<b>8.11%</b>





**2020 Clark County Indirect Cost Allocation  
2018 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	24,810
Facilities Management	0
Office of Budget	11,765
Info Services - Ops/Sys/Prog/Comm	23,238
Info Services - Network	35,207
Info Services - FMS	2,367
Human Resources	16,074
Financial Services & Int. Audit	34,003
Payroll	4,053
Treasurer-Ind	0
Records	0
Purchasing	23,725
Printing/Mail	1,829
Telephone	396
Pros Attny-Ind	25,814
County Manager	38,117
<b>Total Allocation Amount</b>	<b>241,397</b>
Total Direct Cost	4,061,246
<b>Indirect Cost Rate</b>	<b>5.94%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	5,380
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	13,272
GIS	8,861
Facilities Management	0
Office of Budget	6,511
Info Services - Ops/Sys/Prog/Comm	40,666
Info Services - Network	61,612
Info Services - FMS	1,028
Human Resources	5,741
Financial Services & Int. Audit	16,332
Payroll	1,448
Treasurer-Ind	147
Records	20,589
Purchasing	8,130
Printing/Mail	1,012
Telephone	104
Pros Attny-Ind	14,286
County Manager	21,094
<b>Total Allocation Amount</b>	<b>226,210</b>
Total Direct Cost	2,247,545
<b>Indirect Cost Rate</b>	<b>10.06%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	35,443
Facilities Management	0
Office of Budget	12,195
Info Services - Ops/Sys/Prog/Comm	32,920
Info Services - Network	49,876
Info Services - FMS	4,811
Human Resources	24,110
Financial Services & Int. Audit	79,837
Payroll	6,080
Treasurer-Ind	49
Records	2,116
Purchasing	36,666
Printing/Mail	1,895
Telephone	188
Pros Attny-Ind	26,758
County Manager	39,510
<b>Total Allocation Amount</b>	<b>352,455</b>
Total Direct Cost	4,209,698
<b>Indirect Cost Rate</b>	<b>8.37%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	3,456
Facilities Management	0
Office of Budget	7,109
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	1,491
Human Resources	20,035
Financial Services & Int. Audit	8,966
Payroll	5,052
Treasurer-Ind	0
Records	0
Purchasing	8,793
Printing/Mail	1,105
Telephone	0
Pros Attny-Ind	15,599
County Manager	23,033
<b>Total Allocation Amount</b>	<b>94,638</b>
<b>Total Direct Cost</b>	<b>2,454,103</b>
<b>Indirect Cost Rate</b>	<b>3.86%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	8,397
GIS	50,264
Facilities Management	0
Office of Budget	29,255
Info Services - Ops/Sys/Prog/Comm	46,475
Info Services - Network	70,414
Info Services - FMS	8,613
Human Resources	41,332
Financial Services & Int. Audit	145,239
Payroll	10,422
Treasurer-Ind	1,077
Records	0
Purchasing	44,630
Printing/Mail	35,675
Telephone	0
Pros Attny-Ind	64,190
County Manager	94,783
<b>Total Allocation Amount</b>	<b>650,765</b>
<b>Total Direct Cost</b>	<b>10,098,805</b>
<b>Indirect Cost Rate</b>	<b>6.44%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	1,124
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	513
Human Resources	4,305
Financial Services & Int. Audit	6,324
Payroll	1,086
Treasurer-Ind	98
Records	0
Purchasing	0
Printing/Mail	175
Telephone	0
Pros Attny-Ind	0
County Manager	3,641
<b>Total Allocation Amount</b>	<b>17,265</b>
<b>Total Direct Cost</b>	<b>387,938</b>
<b>Indirect Cost Rate</b>	<b>4.45%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	1,023
Human Resources	11,481
Financial Services & Int. Audit	9,003
Payroll	2,895
Treasurer-Ind	1,517
Records	0
Purchasing	0
Printing/Mail	0
Telephone	113
Pros Attny-Ind	0
County Manager	0
<b>Total Allocation Amount</b>	<b>26,032</b>
Total Direct Cost	1,791,607
<b>Indirect Cost Rate</b>	<b>1.45%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	2,058
Human Resources	21,814
Financial Services & Int. Audit	19,717
Payroll	5,501
Treasurer-Ind	13,359
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
County Manager	0
<b>Total Allocation Amount</b>	<b>62,449</b>
<b>Total Direct Cost</b>	<b>0</b>
<b>Indirect Cost Rate</b>	<b>0.00%</b>



**2020 Clark County Indirect Cost Allocation  
2018 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	102,655
Facilities Management	0
Office of Budget	31,296
Info Services - Ops/Sys/Prog/Comm	243,995
Info Services - Network	369,672
Info Services - FMS	8,112
Human Resources	99,025
Financial Services & Int. Audit	61,310
Payroll	24,970
Treasurer-Ind	50,890
Records	23,717
Purchasing	12,111
Printing/Mail	0
Telephone	1,592
Pros Attny-Ind	68,668
County Manager	101,395
<b>Total Allocation Amount</b>	<b>1,199,408</b>
<b>Total Direct Cost</b>	<b>10,803,317</b>
<b>Indirect Cost Rate</b>	<b>11.10%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	4,761
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	5,204
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
County Manager	0
<b>Total Allocation Amount</b>	<b>9,965</b>
Total Direct Cost	0
<b>Indirect Cost Rate</b>	<b>0.00%</b>

**2020 Clark County Indirect Cost Allocation  
2018 Costs  
Detail by Central Service Department**

**Allocation Sheets**

LAW LIBRARY

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	10,315
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	36,045
Office of Budget	583
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	415
Human Resources	3,444
Financial Services & Int. Audit	5,171
Payroll	869
Treasurer-Ind	14,631
Records	0
Purchasing	0
Printing/Mail	712
Telephone	9
Pros Attny-Ind	1,280
County Manager	1,890
<b>Total Allocation Amount</b>	<b>75,364</b>
Total Direct Cost	201,419
<b>Indirect Cost Rate</b>	<b>37.42%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	3,343
Human Resources	25,258
Financial Services & Int. Audit	44,792
Payroll	25,476
Treasurer-Ind	4,551
Records	1,633
Purchasing	25,052
Printing/Mail	4,489
Telephone	0
Pros Attny-Ind	21,103
County Manager	0
<b>Total Allocation Amount</b>	<b>155,698</b>
<b>Total Direct Cost</b>	<b>9,970,093</b>
<b>Indirect Cost Rate</b>	<b>1.56%</b>

**2020 Clark County Indirect Cost Allocation  
2018 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	12,682
Human Resources	0
Financial Services & Int. Audit	290,292
Payroll	6,369
Treasurer-Ind	724,257
Records	0
Purchasing	3,650
Printing/Mail	0
Telephone	179
Pros Attny-Ind	0
County Manager	0
<b>Total Allocation Amount</b>	<b>1,037,429</b>
Total Direct Cost	0
<b>Indirect Cost Rate</b>	<b>0.00%</b>