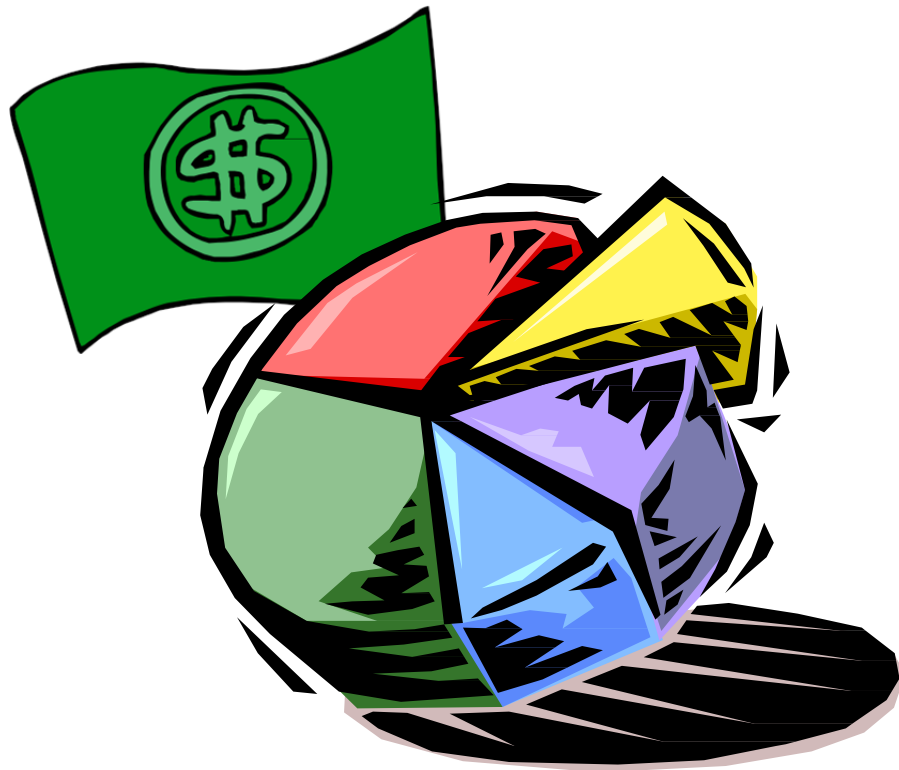


Central Service Cost Allocation Plan For 2016

Clark County
Washington



Representing costs for the year ending December 31, 2014

Table of Contents

Introduction	5
Methodology.....	6
Certificate of Cost Allocation Plan	7
Summary of Costs and Rates by Operating Departments	9
Summary of Cost Allocation “Step Down”	13
Allocated Cost Detail by Central Service Department.....	19
County Courthouse	20
Franklin Building.....	24
Corrections Center	28
Juvenile Center	32
Public Service Center.....	36
1408 Franklin Building.....	40
Pepsi Building	44
Bond Interest.....	48
Equipment Depreciation.....	52
Building Maintenance.....	56
Office of Budget	60
Information Services - Ops/Prog/Sys	64
Information Services - Network	68
Information Services – FMS (Oracle	72
Human Resources	76
Financial Services & Internal Audit	80
Payroll Accounting	84
Treasurer-Indirect.....	88
Records.....	92
Purchasing	96
Printing/Mail Room.....	100
Telecommunications	104
Prosecuting Attorney.....	108
Public Information and Outreach.....	112
Cost Allocation by Operating Department.....	117
Assessment.....	118
Auditor-Auto License & Recording.....	119
Treasurer-Direct.....	120
Board of Equalization	121
Community Support	122
County Clerk	123
District Court	124
Superior Court.....	125
Juvenile	126
Sheriff.....	127
Sheriff Civil Support	128
Sheriff Exec/Admin.....	129
Jail.....	130
Prosecuting Attorney-Direct	131
PA-Child Support	132
Medical Examiner.....	133
Commissioners	134
Countywide Services.....	135
Land Conservation	136
Contingency	137
Loss Control	138

ESA (Endangered Species)	139
Cable Television.....	140
Coop Extension Services	141
Indigent Defense	142
Lewis & Clark Railroad.....	143
Corrections.....	144
Department of Environmental Services.....	145
Parks	146
Auditor's O&M Fund.....	147
County Fair.....	148
EMS Fund	149
Radio Communications	150
GIS	151
Tri-Mountain Golf	152
Special Law Enforcement	153
911 Tax Fund	154
Community Development	
Administration	155
Development Review	156
Engineering	157
Inspection	158
Development Services	159
Long-Range Planning.....	160
Customer Service.....	161
Animal Control.....	162
Building	163
Code Enforcement	164
Fire Marshal	165
Public Works	
Transportation	166
Administration	167
Road Operations	168
Camp Bonneville	169
Special Investigation	170
Narcotics Task Force	171
Child Justice Center	172
Veterans Assistance	173
Victim Witness.....	174
Metropolitan Parks District.....	175
Community Services	176
Solid Waste	177
Clean Water Fund.....	178
Wastewater Operations.....	179
Elections.....	180
Equipment Rental & Revolving (ER&R).....	181
Technology Equipment Rental & Revolving (TER&R)	182
Central Stores	183
Facilities Management	184
Mosquito Control District	185
Regional Transportation Council.....	186
Southwest Washington Clean Air Agency (SWCAA)	187
Health Department.....	188
Emergency Management	189
Law Library.....	190
CRESA.....	191
Other Agencies	192

**Second Year of 2015-2016 Biennial Budget
Central Service Allocation Plan for Clark County
Based on the Year 2014**

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 2014. The document follows the cost principles contained in A-87 in order that federally assisted programs have their fair share of costs recognized under these principles, except where restricted or prohibited by law.

Definitions

The following terms are used:

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

Source of Data

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

Methodology

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

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

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

CERTIFICATE OF COST ALLOCATION PLAN

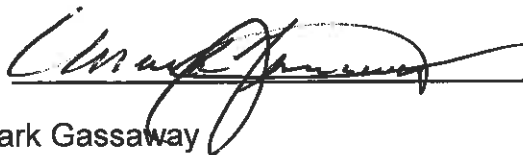
This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this proposal, representing costs for the year ending December 31, 2014, to establish cost allocations or billings for the first year of the biennial budget period 2015-2016. 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:

Central Service Cost Allocation Plan

Summary of Costs and Rate By Department/Org Unit

**2016 Central Service Cost Allocation Plan (2014 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	2016 Total IC	2014 Total Expenses	2016 IC %
ASSESSMENT	682,882	3,766,147	18.13%
AUDITOR-Auto License & Recording	209,057	1,264,007	16.54%
TREASURER-DIR	192,826	1,581,714	12.19%
BOE	23,968	202,104	11.86%
COMMUNITY SUPPORT	3,345	43,843	7.63%
COUNTY CLERK	643,337	3,405,618	18.89%
DISTRICT COURT	1,197,366	4,381,504	27.33%
SUPERIOR COURT	750,595	3,654,799	20.54%
JUVENILE	1,368,102	8,840,426	15.48%
SHERIFF LAW ENFORCEMENT	1,619,314	18,432,810	8.78%
SHERIFF CIVIL/SUPPORT	902,846	8,012,098	11.27%
SHERIFF EXEC/ADMIN	232,937	2,346,923	9.93%
JAIL	2,458,880	21,917,643	11.22%
PROS ATTN-Dir	1,066,498	7,129,211	14.96%
PA-CHILD SUPPORT	97,260	1,979,452	4.91%
MEDICAL EXAMINER	178,021	1,121,485	15.87%
COMMISSIONERS	250,784	1,166,750	21.49%
COUNTYWIDE SERVICES	22,511	396,757	5.67%
LAND CONSERVATION	0	0	0.00%
LOSS CONTROL	134,112	309,190	43.38%
ESA Endangered Species Act	0	0	0.00%
CVTV	873	0	0.00%
COOP EXTENSION SERVICES	55,501	0	0.00%
INDIGENT DEFENSE	313,421	5,105,635	6.14%
LEWIS & CLARK RAILROAD	8,791	142,209	6.18%
CORRECTIONS	576,236	5,901,682	9.76%
ENVIRONMENTAL SERVICES	457,552	3,255,159	14.06%
PARKS	831,494	2,711,178	30.67%
AUDITOR'S O&M	14,376	415,645	3.46%
Event Center	198,459	5,002,986	3.97%
EMS FUND	1,142	0	0.00%
RADIO COMMUNICATIONS	0	0	0.00%
GIS	288,524	2,147,461	13.44%
TRI-MOUNTAIN GOLF	162,334	1,315,424	12.34%
SPECIAL LAW ENFORCEMENT	328	0	0.00%
MENTAL HEALTH SALES TAX (1033)	14,098	939,420	1.50%
COMMUNITY DEV ADMIN	123,247	1,004,610	12.27%
DEVELOPMENT REVIEW	0	0	0.00%
ENGINEERING	73,296	1,293,919	5.66%

**2016 Central Service Cost Allocation Plan (2014 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	2016 Total IC	2014 Total Expenses	2016 IC %
INSPECTION	0	0	0.00%
DEVELOPMENT SERVICES	44,878	713,928	6.29%
LONG RANGE PLANNING	158,238	1,344,548	11.77%
CUSTOMER SERVICE	152,096	1,408,199	10.80%
ANIMAL CONTROL	111,213	1,172,981	9.48%
BUILDING	214,619	2,740,225	7.83%
CODE ENFORCEMENT	48,328	565,632	8.54%
FIRE MARSHAL	109,444	1,171,423	9.34%
PW - TRANSPORTATION	932,878	16,927,446	5.51%
PW - ADMIN	113,123	1,917,985	5.90%
PW - ROAD OPERATIONS	594,478	16,909,924	3.52%
CAMP BONNEVILLE	6,156	0	0.00%
SPECIAL INVESTIGATION	3,330	0	0.00%
NARCOTICS TASK FORCE	49,241	331,126	14.87%
CHILD JUSTICE CENTER	104,088	748,148	13.91%
VETERANS ASSISTANCE	10,891	466,517	2.33%
VICTIM WITNESS	24,445	391,392	6.25%
CJA 0.1% SALES TAX	0	0	0.00%
MPD-OPERATIONS FUND	138,550	3,149,186	4.40%
MENTAL HEALTH SALES TAX (1033)	39,855	939,420	4.24%
DEPT. of COMMUNITY SERVICES	630,495	6,269,789	10.06%
SOLID WASTE	168,131	2,481,419	6.78%
CLEAN WATER FUND / BBC	199,990	4,364,782	4.58%
WASTEWATER OPERATIONS	159,100	3,893,947	4.09%
ELECTIONS	189,536	1,823,652	10.39%
ER&R (Depts 555, 566, 577)	278,542	5,913,088	4.71%
TER&R	67,578	1,746,137	3.87%
CENTRAL STORES	704	0	0.00%
FACILITIES MANAGEMENT-DIRECT	232,432	8,494,131	2.74%
MOSQUITO CONTROL DISTRICT	17,055	293,113	5.82%
REGIONAL TRANSPORTATION COUNCIL	24,343	1,460,590	1.67%
SWCAA	46,102	0	0.00%
HEALTH DEPARTMENT	885,893	9,896,359	8.95%
EMERGENCY MANAGEMENT	8,332	0	0.00%
LAW LIBRARY	62,910	187,308	33.59%
CRESA	169,068	10,910,165	1.55%
Agencies (other Fire Dist. Etc.)	713,790	0	0.00%
TOTAL	\$21,887,925	\$229,090,815	9.55%

Central Service Cost Allocation Plan

Summary of Cost Allocation By Department/Org Unit

**2016 Central Service Cost Allocation Plan (2014 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	COURT HOUSE	FRANKLIN CENTER	CORRECTIONS CENTER	JUVENILE CENTER	PUBLIC SERVICE CENTER	1408 FRANKLIN	PEPSI BUILDING	BOND INTEREST	EQUIPMENT DEPRECIATION	FACILITIES					HUMAN RESOURCES	
										MANAGE- IND	MENT- BUDGET	INFO SERV- Ops/Sys/Prog	INFO SERV- Network	INFO SERV- FMS		
COURTHOUSE	(76,824)															
FRANKLIN CENTER	0	(14,860)														
CORRECTIONS CENTER (Jail/JWC)	0	0	(349,272)													
JUVENILE CENTER	0	0	0	(216,511)												
PUBLIC SERVICE CENTER	0	0	0	0	(704,018)											
1408 FRANKLIN	0	0	0	0	0	(5,618)										
PEPSI BUILDING	0	0	0	0	0	0	(48,714)									
BOND INTEREST	0	0	0	0	0	0	0	(356,032)								
EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	(2,339,311)							
FACILITIES MANAGEMENT	0	0	0	0	7,210	0	14,903	295,534	1,142	(5,554,713)						
Budget Office	0	0	0	0	20,121	0	0	0	0	35,425	(665,039)					
INFO SERVICES-Ops/Sys/Prog	0	0	0	0	54,930	0	0	0	337,261	96,709	4,780	(2,117,694)				
INFO SERVICES-Network	0	0	0	0	6,103	0	0	0	1,389,392	10,745	5,251	9,876	(3,215,007)			
INFO SERVICES FMS	0	0	0	0	0	0	0	0	0	0	1,124	0	0	(383,184)		
HUMAN RESOURCES	0	0	0	0	20,792	0	0	0	0	36,605	4,974	33,861	51,647	3,197	(1,841,208)	
FINANCIAL SERVICES & INT AUDIT	0	0	0	0	28,823	0	0	0	1,680	50,746	5,488	57,845	88,230	3,977	24,400	
PAYROLL	0	0	0	0	3,203	0	0	0	0	5,638	887	5,643	8,608	457	4,436	
TREASURY-IND	0	0	0	0	8,283	0	0	0	13,599	14,583	2,081	45,147	68,862	2,310	15,805	
RECORDS	0	0	0	0	0	0	5,857	28,643	0	16,159	822	4,535	6,917	228	2,218	
PURCHASING	0	0	0	0	14,755	0	0	0	0	25,978	2,118	30,233	46,113	5,119	11,645	
PRINTING/MAIL	0	0	0	0	0	891	0	0	0	27,877	2,053	6,047	9,223	571	5,545	
TELEPHONE	0	0	0	0	0	0	0	0	0	0	320	1,512	2,306	114	1,109	
PROS ATTN-IND	2,275	2,725	0	0	0	0	0	0	0	23,990	3,352	28,217	43,039	1,370	13,309	
PUBLIC INFORMATION & OUTREACH	0	0	0	0	13,582	0	0	0	0	23,912	1,726	11,287	17,216	925	7,653	
ASSESSMENT	0	0	0	0	68,747	0	0	15,375	0	121,034	11,084	88,884	214,401	6,622	51,961	
AUDITOR-Auto License & Recording	0	0	0	0	2,844	1,246	0	0	23,021	43,959	3,720	8,465	12,912	3,284	17,746	
TREASURER-DIR	0	0	0	0	436	0	0	15,375	2,053	768	4,655	7,760	90,664	1,991	12,755	
BOE	0	0	0	0	0	0	0	0	0	0	595	4,233	6,456	401	2,218	
COMMUNITY SUPPORT	0	0	0	0	0	0	0	0	0	0	129	0	0	55	0	
COUNTY CLERK	7,932	0	0	0	0	0	0	0	2,588	83,064	10,023	118,512	180,763	8,098	53,237	
DISTRICT COURT	20,318	0	0	0	0	0	0	0	81,440	693,356	12,856	55,023	90,110	9,910	49,909	
SUPERIOR COURT	32,193	0	0	0	0	0	0	0	13,063	337,143	10,757	40,915	68,590	13,889	32,718	
JUVENILE	0	0	0	216,511	0	0	0	0	930	443,649	26,019	114,279	223,777	14,539	97,046	
SHERIFF LAW ENFORCEMENT	0	0	8,043	0	0	0	0	0	197,314	27,708	54,135	258,814	394,762	23,821	163,037	
SHERIFF CIVIL/SUPPORT	0	0	48,256	0	0	0	27,954	0	0	243,372	23,581	95,278	145,325	12,706	72,646	
SHERIFF EXEC/ADMIN	0	0	24,128	0	0	0	0	0	0	83,124	6,907	4,266	6,507	5,257	22,736	
JAIL	0	0	253,400	0	0	0	0	1,105	38,088	1,270,273	64,376	31,744	48,419	27,618	197,419	
PROS ATTN-DIR	10,131	12,135	0	0	0	0	0	0	0	364,583	20,982	118,512	180,763	11,189	76,805	
PA-CHILD SUPPORT	0	0	0	0	0	0	0	0	0	0	5,826	0	0	3,112	22,182	
MEDICAL EXAMINER	0	0	0	0	0	0	0	0	19,917	95,615	3,214	4,233	6,456	1,543	9,705	
COMMISSIONERS	0	0	0	0	58,015	0	0	0	0	102,141	3,434	14,814	22,595	1,677	11,091	
COUNTYWIDE SERVICES	0	0	0	0	0	0	0	0	3,257	0	1,168	0	0	495	0	
LAND CONSERVATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
LOSS CONTROL	0	0	0	0	3,353	0	0	0	0	5,904	910	4,233	6,456	5,372	5,545	
ESA Endangered Species Act	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
CVTV	0	0	0	0	0	0	0	0	0	0	0	0	0	29	0	
COOP EXTENSION SERVICES	0	0	0	0	0	0	0	0	0	0	0	20,457	31,203	171	1,664	
INDIGENT DEFENSE	0	0	0	0	0	0	0	0	0	0	15,027	0	0	11,269	0	
LEWIS & CLARK RAILROAD	0	0	0	0	0	0	0	0	0	0	408	0	0	341	0	
CORRECTIONS	0	0	15,446	0	0	0	0	0	0	142,219	17,369	26,806	102,723	11,179	80,687	
ENVIRONMENTAL SERVICES	0	0	0	0	64,179	0	0	0	0	112,992	9,580	43,737	66,710	6,516	25,509	
PARKS	0	0	0	0	0	0	0	0	7,383	719,125	3,994	11,287	17,216	4,022	21,073	
AUDITOR'S O&M	0	0	0	0	0	0	0	0	0	0	1,223	0	0	211	0	
Event Center	0	0	0	0	0	0	0	0	51,719	0	11,715	0	0	5,507	0	
EMS FUND	0	0	0	0	0	0	0	0	0	0	0	0	0	91	0	

**2016 Central Service Cost Allocation Plan (2014 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	COURT HOUSE	FRANKLIN CENTER	CORRECTIONS CENTER	JUVENILE CENTER	PUBLIC SERVICE CENTER	FACILITIES		BOND INTEREST	EQUIPMENT DEPRECIATION	MANAGE- MENT- IND	OFFICE OF BUDGET	INFO SERV- Ops/Sys/Prog	INFO SERV- Network	INFO SERV- FMS	HUMAN RESOURCES
						1408 FRANKLIN	PEPSI BUILDING								
RADIO COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GIS	0	0	0	0	33,032	0	0	0	23,027	58,155	6,320	35,271	53,799	3,136	19,964
TRI-MOUNTAIN GOLF	0	0	0	0	0	0	0	0	0	104,324	3,871	0	0	138	0
SPECIAL LAW ENFORCEMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MENTAL HEALTH SALES TAX (1033)	0	0	0	0	0	0	0	0	0	0	2,765	0	0	0	0
COMMUNITY DEV ADMIN	0	0	0	0	0	0	0	0	0	0	2,957	23,985	37,785	2,090	13,975
DEVELOPMENT REVIEW	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ENGINEERING	0	0	0	0	0	0	0	0	0	0	3,808	15,519	23,671	1,233	7,764
INSPECTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DEVELOPMENT SERVICES	0	0	0	0	0	0	0	0	0	0	2,101	8,465	12,912	919	4,436
LONG RANGE PLANNING	0	0	0	0	17,841	0	0	0	0	31,410	3,957	22,574	34,431	2,338	11,645
CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	4,145	35,271	53,799	2,174	15,527
ANIMAL CONTROL	0	0	0	0	10,060	0	0	0	0	17,712	3,452	8,465	12,912	1,872	6,655
BUILDING	0	0	0	0	0	0	0	0	0	0	8,065	36,682	55,951	5,252	32,164
CODE ENFORCEMENT	0	0	0	0	3,353	0	0	0	0	5,904	1,665	7,054	10,760	677	5,545
FIRE MARSHAL	0	0	0	0	3,353	0	0	0	0	5,904	3,448	9,876	15,064	4,275	7,764
PW - TRANSPORTATION	0	0	0	0	0	0	0	0	117,780	0	49,820	119,923	182,915	19,732	90,946
PW - ADMIN	0	0	0	0	0	0	0	0	0	0	5,645	7,760	11,836	3,145	19,409
PW - ROAD OPERATIONS	0	0	0	0	0	0	0	0	5,191	0	49,414	64,899	98,989	19,186	92,609
CAMP BONNEVILLE	0	0	0	0	0	0	0	0	0	0	0	0	0	164	0
SPECIAL INVESTIGATION	0	0	0	0	0	0	0	0	0	0	0	0	0	258	0
NARCOTICS TASK FORCE	0	0	0	0	0	0	0	0	0	0	975	9,171	13,988	1,234	0
CHILD JUSTICE CENTER	0	0	0	0	0	0	0	0	0	25,951	2,202	11,992	18,292	1,623	5,545
VETERANS ASSISTANCE	0	0	0	0	0	0	0	0	0	0	1,373	0	0	200	0
VICTIM WITNESS	0	0	0	0	0	0	0	0	0	0	1,152	2,116	3,228	829	5,545
CJA 0.1% SALES TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MPD-OPERATIONS FUND	0	0	0	0	0	0	0	0	7,404	0	9,268	8,465	12,912	4,214	14,418
MENTAL HEALTH SALES TAX (1033)	0	0	0	0	0	0	0	0	0	0	2,765	0	0	1,852	14,418
DEPT. of COMMUNITY SERVICES	0	0	0	0	0	0	0	0	0	0	18,432	80,419	122,661	22,158	79,855
SOLID WASTE	0	0	0	0	0	0	0	0	2,061	0	7,303	23,985	36,583	4,196	14,418
CLEAN WATER FUND / BBC	0	0	0	0	0	0	0	0	0	0	12,846	35,271	53,799	3,486	19,964
WASTEWATER OPERATIONS	0	0	0	0	0	0	0	0	0	0	11,460	15,519	23,671	4,455	16,082
ELECTIONS	0	0	0	0	0	3,481	0	0	0	0	5,367	43,737	66,710	2,515	8,873
ER&R (Depts 555, 566, 577)	0	0	0	0	0	0	0	0	0	0	17,403	16,930	25,823	10,500	24,955
TER&R	0	0	0	0	0	0	0	0	0	0	5,139	0	0	2,821	16,082
CENTRAL STORES	0	0	0	0	0	0	0	0	0	0	0	0	0	57	555
FACILITIES MANAGEMENT-DIRECT	0	0	0	0	0	0	0	0	0	0	24,999	12,698	19,368	4,911	47,691
MOSQUITO CONTROL DISTRICT	0	0	0	0	0	0	0	0	0	0	863	2,822	4,304	734	2,218
REGIONAL TRANSPORTATION COUNCIL	0	0	0	0	0	0	0	0	0	0	0	0	0	1,780	10,536
SWCAA	0	0	0	0	0	0	0	0	0	0	0	0	0	1,903	0
HEALTH DEPARTMENT	0	0	0	0	0	0	0	0	0	0	29,105	152,372	232,410	20,711	97,046
EMERGENCY MANAGEMENT	0	0	0	0	3,018	0	0	0	0	5,314	0	0	0	0	0
LAW LIBRARY	3,976	0	0	0	0	0	0	0	0	41,643	551	0	0	692	0
CRESA	0	0	0	0	0	0	0	0	0	0	0	0	0	8,893	20,796
Agencies (other Fire Dist. Etc.)	0	0	0	0	0	0	0	0	0	0	0	0	0	7,645	0
TOTAL	0	0	0	0	0	0	0	0	(0)	0	0	0	(0)	0	0

**2016 Central Service Cost Allocation Plan (2014 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	FINANCIAL SERVICES & INT										2016 Total IC	2014 Total Expenses	2016 IC %
	AUDIT	PAYROLL	TREASURY-IND	RECORDS	PURCHASING	PRINTING/ MAIL	TELEPHONE	PROS ATTNY-IND	PIO				
COURTHOUSE											76,824		
FRANKLIN CENTER											14,860		
CORRECTIONS CENTER (Jail/JWC)											349,272		
JUVENILE CENTER											216,511		
PUBLIC SERVICE CENTER											704,018		
1408 FRANKLIN											5,618		
PEPSI BUILDING											48,714		
BOND INTEREST											356,032		
EQUIPMENT DEPRECIATION											2,339,311		
FACILITIES MANAGEMENT											5,235,923		
Budget Office											609,494		
INFO SERVICES-Ops/Sys/Prog											1,624,014		
INFO SERVICES-Network											1,793,639		
INFO SERVICES FMS											382,060		
HUMAN RESOURCES											1,690,132		
FINANCIAL SERVICES & INT AUDIT	(2,125,780)										1,864,591		
PAYROLL	0	(330,397)									301,524		
TREASURY-IND	7,679	2,619	(887,884)								706,916		
RECORDS	0	368	0	(345,189)							279,442		
PURCHASING	44,109	1,930	131	1,117	(902,815)						719,566		
PRINTING/MAIL	0	919	0	54	0	(105,601)					52,421		
TELEPHONE	0	184	0	36	0	644	(128,319)				122,095		
PROS ATTNY-IND	0	2,206	0	8,379	0	6,745	814	(1,275,264)			1,138,841		
PUBLIC INFORMATION & OUTREACH	1,542	1,268	0	324	2,255	3,474	610	3,495	(675,782)		586,513		
											<u>21,218,332</u>		
ASSESSMENT	14,304	8,612	131	9,731	9,535	22,307	3,102	22,441	14,613		682,882	3,766,147	18.13%
AUDITOR-Auto License & Recording	16,387	2,941	37,383	522	12,723	7,487	1,984	7,532	4,904		209,057	1,264,007	16.54%
TREASURER-DIR	7,629	2,114	1,634	9,073	9,971	9,368	1,017	9,425	6,137		192,826	1,581,714	12.19%
BOE	1,937	368	0	1,604	2,819	1,197	153	1,204	784		23,968	202,104	11.86%
COMMUNITY SUPPORT	618	0	588	0	1,263	260	0	261	170		3,345	43,843	7.63%
COUNTY CLERK	29,432	8,824	1,111	70,856	11,965	20,171	3,255	20,292	13,214		643,337	3,405,618	18.89%
DISTRICT COURT	53,675	8,272	5,882	34,725	8,417	25,871	4,628	26,027	16,948		1,197,366	4,381,504	27.33%
SUPERIOR COURT	118,370	5,423	2,157	4,019	9,126	21,647	4,628	21,777	14,181		750,595	3,654,799	20.54%
JUVENILE	51,145	16,085	2,549	523	15,765	52,361	5,951	52,675	34,301		1,368,102	8,840,426	15.48%
SHERIFF LAW ENFORCEMENT	79,127	27,022	43,265	24,706	22,617	108,944	5,035	109,598	71,367		1,619,314	18,432,810	8.78%
SHERIFF CIVIL/SUPPORT	58,800	12,040	523	0	32,676	47,455	3,408	47,740	31,087		902,846	8,012,098	11.27%
SHERIFF EXEC/ADMIN	32,811	3,768	392	0	4,218	13,901	1,831	13,984	9,106		232,937	2,346,923	9.93%
JAIL	82,022	32,721	3,529	13,083	43,209	129,554	7,120	130,332	84,868		2,458,880	21,917,643	11.22%
PROS ATTNY-DIR	36,908	12,730	21,894	55,881	26,787	42,226	4,832	42,479	27,661		1,066,498	7,129,211	14.96%
PA-CHILD SUPPORT	9,316	3,676	131	16,236	4,208	11,724	1,373	11,795	7,680		97,260	1,979,452	4.91%
MEDICAL EXAMINER	6,118	1,608	131	2,883	8,728	6,467	661	6,506	4,237		178,021	1,121,485	15.87%
COMMISSIONERS	6,018	1,838	196	487	8,155	6,911	1,933	6,952	4,527		250,784	1,166,750	21.49%
COUNTYWIDE SERVICES	5,565	0	65	0	2,148	2,350	3,560	2,364	1,539		22,511	396,757	5.67%
LAND CONSERVATION	0	0	0	0	0	0	0	0	0		0	0	0.00%
LOSS CONTROL	54,018	919	3,987	739	37,701	1,831	102	1,842	1,200		134,112	309,190	43.38%
ESA Endangered Species Act	0	0	0	0	0	0	0	0	0		0	0	0.00%
CVTV	330	0	261	0	253	0	0	0	0		873	0	0.00%
COOP EXTENSION SERVICES	0	276	0	0	0	0	1,729	0	0		55,501	0	0.00%
INDIGENT DEFENSE	126,801	0	261	0	79,591	30,240	0	30,422	19,810		313,421	5,105,635	6.14%
LEWIS & CLARK RAILROAD	3,837	0	65	126	1,827	822	0	827	538		8,791	142,209	6.18%
CORRECTIONS	32,302	13,373	327	20,579	14,103	34,955	6,103	35,165	22,899		576,236	5,901,682	9.76%
ENVIRONMENTAL SERVICES	43,763	4,228	1,569	414	27,048	19,280	0	19,396	12,630		457,552	3,255,159	14.06%
PARKS	20,839	0	0	0	5,112	8,039	51	8,087	5,266		831,494	2,711,178	30.67%
AUDITOR'S O&M	2,375	0	301	0	4,645	1,531	0	2,477	1,613		14,376	415,645	3.46%
Event Center	61,959	0	45,774	1,730	17,920	0	2,136	0	0		198,459	5,002,986	3.97%
EMS FUND	1,024	0	27	0	0	0	0	0	0		1,142	0	0.00%

**2016 Central Service Cost Allocation Plan (2014 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	FINANCIAL SERVICES & INT										2016 Total IC	2014 Total Expenses	2016 IC %
	AUDIT	PAYROLL	TREASURY-IND	RECORDS	PURCHASING	PRINTING/ MAIL	TELEPHONE	PROS ATTNY-IND	PIO				
RADIO COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
GIS	12,152	3,309	6,043	505	3,450	7,911	1,322	12,796	8,332	288,524	2,147,461	13.44%	
TRIMOUNTAIN GOLF	1,556	0	31,500	0	3,156	4,846	0	7,838	5,104	162,334	1,315,424	12.34%	
SPECIAL LAW ENFORCEMENT	0	0	328	0	0	0	0	0	0	328	0	0.00%	
MENTAL HEALTH SALES TAX (1033)	0	0	1,668	0	0	423	0	5,598	3,645	14,098	939,420	1.50%	
COMMUNITY DEV ADMIN	7,330	2,316	55	4,199	16,795	452	1,424	5,986	3,898	123,247	1,004,610	12.27%	
DEVELOPMENT REVIEW	0	0	0	0	0	0	0	0	0	0	0	0.00%	
ENGINEERING	4,873	1,287	137	0	1,691	582	0	7,710	5,020	73,296	1,293,919	5.66%	
INSPECTION	0	0	0	0	0	0	0	0	0	0	0	0.00%	
DEVELOPMENT SERVICES	5,201	735	0	0	2,458	321	305	4,254	2,770	44,878	713,928	6.29%	
LONG RANGE PLANNING	12,818	1,930	0	0	4,393	605	1,068	8,011	5,217	158,238	1,344,548	11.77%	
CUSTOMER SERVICE	6,470	2,574	0	0	16,173	634	1,475	8,391	5,464	152,096	1,408,199	10.80%	
ANIMAL CONTROL	13,350	1,103	6,973	2,054	13,927	528	610	6,989	4,551	111,213	1,172,981	9.48%	
BUILDING	21,827	5,331	82	0	18,581	1,233	2,492	16,328	10,632	214,619	2,740,225	7.83%	
CODE ENFORCEMENT	1,188	919	246	3,100	1,691	255	407	3,370	2,195	48,328	565,632	8.54%	
FIRE MARSHAL	39,108	1,287	27	18	6,454	527	814	6,980	4,545	109,444	1,171,423	9.34%	
PW - TRANSPORTATION	116,646	15,074	6,357	2,811	98,326	7,617	4,069	100,862	0	932,878	16,927,446	5.51%	
PW - ADMIN	12,902	3,217	5,332	11,245	17,238	863	3,102	11,428	0	113,123	1,917,985	5.90%	
PW - ROAD OPERATIONS	108,581	15,349	205	0	30,065	7,555	2,390	100,041	0	594,478	16,909,924	3.52%	
CAMP BONNEVILLE	1,843	0	109	0	4,040	0	0	0	0	6,156	0	0.00%	
SPECIAL INVESTIGATION	2,908	0	164	0	0	0	0	0	0	3,330	0	0.00%	
NARCOTICS TASK FORCE	13,882	0	984	0	3,156	1,220	1,373	1,973	1,285	49,241	331,126	14.87%	
CHILD JUSTICE CENTER	11,835	919	820	0	12,605	2,756	2,187	4,458	2,903	104,088	748,148	13.91%	
VETERANS ASSISTANCE	2,252	0	0	0	758	1,719	0	2,780	1,810	10,891	466,517	2.33%	
VICTIM WITNESS	2,908	919	0	1,586	564	1,442	305	2,332	1,519	24,445	391,392	6.25%	
CJA 0.1% SALES TAX	0	0	0	0	0	0	0	0	0	0	0	0.00%	
MPD-OPERATIONS FUND	30,713	2,390	0	0	5,723	11,601	458	18,764	12,219	138,550	3,149,186	4.40%	
MENTAL HEALTH SALES TAX (1033)	4,136	2,390	328	0	1,263	3,461	0	5,598	3,645	39,855	939,420	4.24%	
DEPT. of COMMUNITY SERVICES	156,801	13,235	7,902	11,893	48,075	2,818	4,628	37,316	24,299	630,495	6,269,789	10.06%	
SOLID WASTE	30,508	2,390	1,422	0	18,616	1,117	1,119	14,785	9,628	168,131	2,481,419	6.78%	
CLEAN WATER FUND / BBC	16,094	3,309	27	0	7,490	1,964	2,797	26,007	16,935	199,990	4,364,782	4.58%	
WASTEWATER OPERATIONS	31,491	2,665	0	0	11,607	1,752	2,085	23,202	15,109	159,100	3,893,947	4.09%	
ELECTIONS	18,018	1,471	711	10,758	7,860	821	1,271	10,866	7,076	189,536	1,823,652	10.39%	
ER&R (Depts 555, 566, 577)	89,232	4,136	1,531	829	24,585	2,661	1,780	35,233	22,943	278,542	5,913,088	4.71%	
TER&R	13,104	2,665	191	0	9,610	786	0	10,404	6,775	67,578	1,746,137	3.87%	
CENTRAL STORES	0	92	0	0	0	0	0	0	0	704	0	0.00%	
FACILITIES MANAGEMENT-DIRECT	0	7,904	0	0	0	31,292	0	50,612	32,957	232,432	8,494,131	2.74%	
MOSQUITO CONTROL DISTRICT	5,692	368	55	0	0	0	0	0	0	17,055	293,113	5.82%	
REGIONAL TRANSPORTATION COUNCIL	7,822	1,746	1,695	0	0	0	763	0	0	24,343	1,460,590	1.67%	
SWCAA	21,417	12,500	10,281	0	0	0	0	0	0	46,102	0	0.00%	
HEALTH DEPARTMENT	120,600	16,085	52,418	16,957	41,739	0	9,155	58,924	38,370	885,893	9,896,359	8.95%	
EMERGENCY MANAGEMENT	0	0	0	0	0	0	0	0	0	8,332	0	0.00%	
LAW LIBRARY	7,781	0	5,633	0	0	690	102	1,116	727	62,910	187,308	33.59%	
CRESA	75,964	13,787	1,641	1,406	19,823	4,910	203	21,648	0	169,068	10,910,165	1.55%	
Agencies (other Fire Dist. Etc.)	86,017	10,662	568,754	0	26,115	0	14,597	0	0	713,790	0	0.00%	
TOTAL	0	0	0	0	0	0	0	0	0	\$21,887,925	\$229,090,815	9.55%	

Central Service Cost Allocation Plan

Allocated Cost Detail

Central Service Cost Allocation Plan

COUNTY COURTHOUSE BUILDING DEPRECIATION

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

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

Basis of Allocation

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

**2016 Clark County Indirect Cost Allocation (2014 Actuals)
Central Services Allocated Cost Detail**

	Courthouse
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	71,774
Subtotal	71,774
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$71,774

Clark County Central Service Cost Allocation Plan

DESCRIPTION	COURTHOUSE		
	Square Footage	Percent	Allocation
COURTHOUSE			(76,824)
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
FACILITIES MANAGEMENT	0	0%	0
Budget Office	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
INFO SERVICES FMS	0	0%	0
HUMAN RESOURCES	0	0%	0
FINANCIAL SERVICES & INT AUDIT	0	0%	0
PAYROLL	0	0%	0
TREASURY-IND	0	0%	0
RECORDS	0	0%	0
PURCHASING	0	0%	0
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTNY-IND	1,608	3%	2,275
PUBLIC INFORMATION & OUTREACH	0	0%	0
ASSESSMENT	0	0%	0
AUDITOR-Auto License & Recording	0	0%	0
TREASURER-DIR	0	0%	0
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	5,607	10%	7,932
DISTRICT COURT	14,363	26%	20,318
SUPERIOR COURT	22,758	42%	32,193
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%	10,131
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
LOSS CONTROL	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
ENVIRONMENTAL SERVICES	0	0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	COURTHOUSE		
	Square Footage	Percent	Allocation
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
GIS	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
LONG RANGE 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
MENTAL HEALTH SALES TAX (1033)	0	0%	0
DEPT. of COMMUNITY SERVICES	0	0%	0
STADIUM CONVENTION	0	0%	0
SOLID WASTE	0	0%	0
CLEAN WATER FUND / BBC	0	0%	0
WASTEWATER OPERATIONS	0	0%	0
ELECTIONS	0	0%	0
ER&R (Depts 555, 566, 577)	0	0%	0
TER&R	0	0%	0
CENTRAL STORES	0	0%	0
FACILITIES MANAGEMENT-DIRECT	0	0%	0
MOSQUITO CONTROL DISTRICT	0	0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0%	0
SWCAA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	0	0%	0
LAW LIBRARY	2,811	5%	3,976
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	54,309	100%	0

Central Service Cost Allocation Plan

FRANKLIN BUILDING DEPRECIATION

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

Basis of Allocation

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

**2016 Clark County Indirect Cost Allocation (2014 Actuals)
Central Services Allocated Cost Detail**

	Franklin Center
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	14,860
Subtotal	14,860
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$14,860

Clark County Central Service Cost Allocation Plan

DESCRIPTION	FRANKLIN CENTER		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			(14,860)
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
FACILITIES MANAGEMENT	0	0%	0
Budget Office	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
INFO SERVICES FMS	0	0%	0
HUMAN RESOURCES	0	0%	0
FINANCIAL SERVICES & INT AUDIT	0	0%	0
PAYROLL	0	0%	0
TREASURY-IND	0	0%	0
RECORDS	0	0%	0
PURCHASING	0	0%	0
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTNY-IND	552	18%	2,725
PUBLIC INFORMATION & OUTREACH	0	0%	0
ASSESSMENT	0	0%	0
AUDITOR-Auto License & Recording	0	0%	0
TREASURER-DIR	0	0%	0
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	0	0%	0
DISTRICT COURT	0	0%	0
SUPERIOR COURT	0	0%	0
JUVENILE	0	0%	0
SHERIFF LAW ENFORCEMENT	0	0%	0
SHERIFF CIVIL/SUPPORT	0	0%	0
SHERIFF EXEC/ADMIN	0	0%	0
JAIL	0	0%	0
PROS ATTNY-DIR	2,456	82%	12,135
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
LOSS CONTROL	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
ENVIRONMENTAL SERVICES	0	0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	FRANKLIN CENTER		
	Square Footage	Percent	Allocation
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
GIS	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
LONG RANGE 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
MENTAL HEALTH SALES TAX (1033)	0	0%	0
DEPT. of COMMUNITY SERVICES	0	0%	0
STADIUM CONVENTION	0	0%	0
SOLID WASTE	0	0%	0
CLEAN WATER FUND / BBC	0	0%	0
WASTEWATER OPERATIONS	0	0%	0
ELECTIONS	0	0%	0
ER&R (Depts 555, 566, 577)	0	0%	0
TER&R	0	0%	0
CENTRAL STORES	0	0%	0
FACILITIES MANAGEMENT-DIRECT	0	0%	0
MOSQUITO CONTROL DISTRICT	0	0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0%	0
SWCAA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	0	0%	0
LAW LIBRARY	0	0%	0
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	3,008	100%	0

Central Service Cost Allocation Plan

CORRECTIONS CENTER BUILDING DEPRECIATION

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

Basis of Allocation

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

**2016 Clark County Indirect Cost Allocation (2014 Actuals)
Central Services Allocated Cost Detail**

	Corrections Center
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	349,272
Subtotal	349,272
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$349,272

Clark County Central Service Cost Allocation Plan

DESCRIPTION	CORRECTIONS CENTER		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			(349,272)
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
FACILITIES MANAGEMENT	0	0%	0
Budget Office	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
INFO SERVICES FMS	0	0%	0
HUMAN RESOURCES	0	0%	0
FINANCIAL SERVICES & INT AUDIT	0	0%	0
PAYROLL	0	0%	0
TREASURY-IND	0	0%	0
RECORDS	0	0%	0
PURCHASING	0	0%	0
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTNY-IND	0	0%	0
PUBLIC INFORMATION & OUTREACH	0	0%	0
ASSESSMENT	0	0%	0
AUDITOR-Auto License & Recording	0	0%	0
TREASURER-DIR	0	0%	0
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	0	0%	0
DISTRICT COURT	0	0%	0
SUPERIOR COURT	0	0%	0
JUVENILE	0	0%	0
SHERIFF LAW ENFORCEMENT	2,808	2%	8,043
SHERIFF CIVIL/SUPPORT	16,849	14%	48,256
SHERIFF EXEC/ADMIN	8,424	7%	24,128
JAIL	88,475	73%	253,400
PROS ATTNY-DIR	0	0%	0
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
LOSS CONTROL	0	0%	0
ESA Endangered Species Act	0	0%	0
CVTV	0	0%	0
COOP EXTENSION SERVICES	0	0%	0
INDIGENT DEFENSE	0	0%	0
LEWIS & CLARK RAILROAD	0	0%	0
CORRECTIONS	5,393	4%	15,446
ENVIRONMENTAL SERVICES	0	0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	CORRECTIONS CENTER		
	Square Footage	Percent	Allocation
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
GIS	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
LONG RANGE 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
MENTAL HEALTH SALES TAX (1033)	0	0%	0
DEPT. of COMMUNITY SERVICES	0	0%	0
STADIUM CONVENTION	0	0%	0
SOLID WASTE	0	0%	0
CLEAN WATER FUND / BBC	0	0%	0
WASTEWATER OPERATIONS	0	0%	0
ELECTIONS	0	0%	0
ER&R (Depts 555, 566, 577)	0	0%	0
TER&R	0	0%	0
CENTRAL STORES	0	0%	0
FACILITIES MANAGEMENT-DIRECT	0	0%	0
MOSQUITO CONTROL DISTRICT	0	0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0%	0
SWCAA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	0	0%	0
LAW LIBRARY	0	0%	0
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	121,949	100%	0

Central Service Cost Allocation Plan

JUVENILE CENTER BUILDING DEPRECIATION

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

Basis of Allocation

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

**2016 Clark County Indirect Cost Allocation (2014 Actuals)
Central Services Allocated Cost Detail**

	Juvenile Center
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	215,585
Subtotal	215,585
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$215,585

Clark County Central Service Cost Allocation Plan

DESCRIPTION	JUVENILE CENTER		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			(216,511)
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
FACILITIES MANAGEMENT	0	0%	0
Budget Office	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
INFO SERVICES FMS	0	0%	0
HUMAN RESOURCES	0	0%	0
FINANCIAL SERVICES & INT AUDIT	0	0%	0
PAYROLL	0	0%	0
TREASURY-IND	0	0%	0
RECORDS	0	0%	0
PURCHASING	0	0%	0
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTNY-IND	0	0%	0
PUBLIC INFORMATION & OUTREACH	0	0%	0
	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	26,750	100%	216,511
JUVENILE	0	0%	0
SHERIFF LAW ENFORCEMENT	0	0%	0
SHERIFF CIVIL/SUPPORT	0	0%	0
SHERIFF EXEC/ADMIN	0	0%	0
JAIL	0	0%	0
PROS ATTNY-DIR	0	0%	0
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
LOSS CONTROL	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
ENVIRONMENTAL SERVICES	0	0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	JUVENILE CENTER		
	Square Footage	Percent	Allocation
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
GIS	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
LONG RANGE 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
MENTAL HEALTH SALES TAX (1033)	0	0%	0
DEPT. of COMMUNITY SERVICES	0	0%	0
STADIUM CONVENTION	0	0%	0
SOLID WASTE	0	0%	0
CLEAN WATER FUND / BBC	0	0%	0
WASTEWATER OPERATIONS	0	0%	0
ELECTIONS	0	0%	0
ER&R (Depts 555, 566, 577)	0	0%	0
TER&R	0	0%	0
CENTRAL STORES	0	0%	0
FACILITIES MANAGEMENT-DIRECT	0	0%	0
MOSQUITO CONTROL DISTRICT	0	0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0%	0
SWCAA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	0	0%	0
LAW LIBRARY	0	0%	0
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	26,750	100%	0

Central Service Cost Allocation Plan

PUBLIC SERVICE CENTER BUILDING DEPRECIATION

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

Basis of Allocation

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

**2016 Clark County Indirect Cost Allocation (2014 Actuals)
Central Services Allocated Cost Detail**

	Public Service Center
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	704,018
Subtotal	704,018
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$704,018

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			(704,018)
1408 FRANKLIN	0	0%	0
PEPSI BUILDING	0	0%	0
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
FACILITIES MANAGEMENT	1,075	1%	7,210
Budget Office	3,000	3%	20,121
INFO SERVICES-Ops/Sys/Prog	8,190	8%	54,930
INFO SERVICES-Network	910	1%	6,103
INFO SERVICES FMS	0	0%	0
HUMAN RESOURCES	3,100	3%	20,792
FINANCIAL SERVICES & INT AUDIT	4,298	4%	28,823
PAYROLL	478	0%	3,203
TREASURY-IND	1,235	1%	8,283
RECORDS	0	0%	0
PURCHASING	2,200	2%	14,755
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTNY-IND	0	0%	0
PUBLIC INFORMATION & OUTREACH	2,025	2%	13,582
ASSESSMENT	10,250	10%	68,747
AUDITOR-Auto License & Recording	424	0%	2,844
TREASURER-DIR	65	0%	436
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	0	0%	0
DISTRICT COURT	0	0%	0
SUPERIOR COURT	0	0%	0
JUVENILE	0	0%	0
SHERIFF LAW ENFORCEMENT	0	0%	0
SHERIFF CIVIL/SUPPORT	0	0%	0
SHERIFF EXEC/ADMIN	0	0%	0
JAIL	0	0%	0
PROS ATTNY-DIR	0	0%	0
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	8,650	8%	58,015
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
LOSS CONTROL	500	0%	3,353
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
ENVIRONMENTAL SERVICES	9,569	9%	64,179

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PUBLIC SERVICE CENTER		
	Square Footage	Percent	Allocation
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
GIS	4,925	5%	33,032
TRI-MOUNTAIN GOLF	0	0%	0
SPECIAL LAW ENFORCEMENT	0	0%	0
MENTAL HEALTH SALES TAX	0	0%	0
COMMUNITY DEV ADMIN	0	0%	0
WATER RESOURCES	0	0%	0
DEVELOPMENT REVIEW	0	0%	0
ENGINEERING	3,750	4%	25,151
INSPECTION	0	0%	0
DEVELOPMENT SERVICES	3,265	3%	21,898
LONG RANGE PLANNING	2,660	3%	17,841
CUSTOMER SERVICE	4,400	4%	29,511
ANIMAL CONTROL	1,500	1%	10,060
BUILDING	4,700	4%	31,523
CODE ENFORCEMENT	500	0%	3,353
FIRE MARSHAL	500	0%	3,353
PW - TRANSPORTATION	10,050	10%	67,405
PW - ADMIN	10,475	10%	70,256
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
MENTAL HEALTH SALES TAX (1033)	0	0%	0
DEPT. of COMMUNITY SERVICES	0	0%	0
STADIUM CONVENTION	0	0%	0
SOLID WASTE	0	0%	0
CLEAN WATER FUND / BBC	0	0%	0
WASTEWATER OPERATIONS	0	0%	0
ELECTIONS	0	0%	0
ER&R (Depts 555, 566, 577)	0	0%	0
TER&R	0	0%	0
CENTRAL STORES	0	0%	0
FACILITIES MANAGEMENT-DIRECT	0	0%	0
MOSQUITO CONTROL DISTRICT	0	0%	0
REGIONAL TRANSPORTATION COUNCIL	1,825	2%	12,240
SWCAA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	450	0%	3,018
LAW LIBRARY	0	0%	0
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	104,968	100%	0

Central Service Cost Allocation Plan

1408 FRANKLIN BUILDING DEPRECIATION

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

Basis of Allocation

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

**2016 Clark County Indirect Cost Allocation (2014 Actuals)
Central Services Allocated Cost Detail**

	1408 Franklin
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	5,618
Subtotal	5,618
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$5,618

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			(5,618)
PEPSI BUILDING	0	0%	0
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	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%	891
TELEPHONE	0	0%	0
PROS ATTNY-IND	0	0%	0
PUBLIC INFORMATION & OUTREACH	0	0%	0
		0%	0
ASSESSMENT	0	0%	0
AUDITOR-Auto License & Recording	5,986	22%	1,246
TREASURER-DIR	0	0%	0
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	0	0%	0
DISTRICT COURT	0	0%	0
SUPERIOR COURT	0	0%	0
JUVENILE	0	0%	0
SHERIFF LAW ENFORCEMENT	0	0%	0
SHERIFF CIVIL/SUPPORT	0	0%	0
SHERIFF EXEC/ADMIN	0	0%	0
JAIL	0	0%	0
PROS ATTNY-DIR	0	0%	0
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
LOSS CONTROL	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
ENVIRONMENTAL SERVICES	0	0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	1408 FRANKLIN		
	Square Footage	Percent	Allocation
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
GIS	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
LONG RANGE 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
MENTAL HEALTH SALES TAX (1033)	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%	3,481
ER&R (Depts 555, 566, 577)	0	0%	0
TER&R	0	0%	0
CENTRAL STORES	0	0%	0
FACILITIES MANAGEMENT-DIRECT	0	0%	0
MOSQUITO CONTROL DISTRICT	0	0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0%	0
SWCAA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	0	0%	0
LAW LIBRARY	0	0%	0
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	27,000	100%	0

Central Service Cost Allocation Plan

PEPSI BUILDING DEPRECIATION

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

Basis of Allocation

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

**2016 Clark County Indirect Cost Allocation (2014 Actuals)
Central Services Allocated Cost Detail**

	Pepsi Building
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	48,714
Subtotal	48,714
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$48,714

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			(48,714)
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
FACILITIES MANAGEMENT	11,682	31%	14,903
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%	5,857
PURCHASING	0	0%	0
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTNY-IND	0	0%	0
PUBLIC INFORMATION & OUTREACH	0	0%	0
ASSESSMENT	0	0%	0
AUDITOR-Auto License & Recording	0	0%	0
TREASURER-DIR	0	0%	0
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	0	0%	0
DISTRICT COURT	0	0%	0
SUPERIOR COURT	0	0%	0
JUVENILE	0	0%	0
SHERIFF LAW ENFORCEMENT	0	0%	0
SHERIFF CIVIL/SUPPORT	21,912	57%	27,954
SHERIFF EXEC/ADMIN	0	0%	0
JAIL	0	0%	0
PROS ATTNY-DIR	0	0%	0
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
LOSS CONTROL	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
ENVIRONMENTAL SERVICES	0	0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PEPSI BUILDING		
	Square Footage	Percent	Allocation
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
GIS	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
LONG RANGE 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
MENTAL HEALTH SALES TAX (1033)	0	0%	0
DEPT. of COMMUNITY SERVICES	0	0%	0
STADIUM CONVENTION	0	0%	0
SOLID WASTE	0	0%	0
CLEAN WATER FUND / BBC	0	0%	0
WASTEWATER OPERATIONS	0	0%	0
ELECTIONS	0	0%	0
ER&R (Depts 555, 566, 577)	0	0%	0
TER&R	0	0%	0
CENTRAL STORES	0	0%	0
FACILITIES MANAGEMENT-DIRECT	0	0%	0
MOSQUITO CONTROL DISTRICT	0	0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0%	0
SWCAA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	0	0%	0
LAW LIBRARY	0	0%	0
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	38,185	100%	0

Central Service Cost Allocation Plan

BOND INTEREST ON COUNTY ASSETS

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

Basis of Allocation

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

**2016 Clark County Indirect Cost Allocation (2014 Actuals)
Central Services Allocated Cost Detail**

	Bond Interest
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	356,032
Depreciation	
Subtotal	356,032
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$356,032

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			(356,032)
EQUIPMENT DEPRECIATION	0	0.00%	0
FACILITIES MANAGEMENT	295,534	83.01%	295,534
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	28,643	8.04%	28,643
PURCHASING	0	0.00%	0
PRINTING/MAIL	0	0.00%	0
TELEPHONE	0	0.00%	0
PROS ATTNY-IND	0	0.00%	0
PUBLIC INFORMATION & OUTREACH	0	0.00%	0
ASSESSMENT	15,375	4.32%	15,375
AUDITOR-Auto License & Recording	0	0.00%	0
TREASURER-DIR	15,375	4.32%	15,375
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	1,105	0.31%	1,105
PROS ATTNY-DIR	0	0.00%	0
PA-CHILD SUPPORT	0	0.00%	0
MEDICAL EXAMINER	0	0.00%	0
COMMISSIONERS	0	0.00%	0
COUNTYWIDE SERVICES	0	0.00%	0
LAND CONSERVATION	0	0.00%	0
CONTINGENCY	0	0.00%	0
LOSS CONTROL	0	0.00%	0
ESA Endangered Species Act	0	0.00%	0
CVTV	0	0.00%	0
COOP EXTENSION SERVICES	0	0.00%	0
INDIGENT DEFENSE	0	0.00%	0
LEWIS & CLARK RAILROAD	0	0.00%	0
CORRECTIONS	0	0.00%	0
ENVIRONMENTAL SERVICES	0	0.00%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	BOND INTEREST		
	Direct Alloc	Percent	Allocation
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
GIS	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
LONG RANGE 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
MENTAL HEALTH SALES TAX (1033)	0	0.00%	0
DEPT. of COMMUNITY SERVICES	0	0.00%	0
STADIUM CONVENTION	0	0.00%	0
SOLID WASTE	0	0.00%	0
CLEAN WATER FUND / BBC	0	0.00%	0
WASTEWATER OPERATIONS	0	0.00%	0
ELECTIONS	0	0.00%	0
ER&R (Depts 555, 566, 577)	0	0.00%	0
TER&R	0	0.00%	0
CENTRAL STORES	0	0.00%	0
FACILITIES MANAGEMENT-DIRECT	0	0.00%	0
MOSQUITO CONTROL DISTRICT	0	0.00%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.00%	0
SWCAA	0	0.00%	0
HEALTH DEPARTMENT	0	0.00%	0
EMERGENCY MANAGEMENT	0	0.00%	0
LAW LIBRARY	0	0.00%	0
CRESA	0	0.00%	0
Agencies (other Fire Dist. Etc.)	0	0.00%	0
TOTAL	356,032	100%	0

Central Service Cost Allocation Plan

EQUIPMENT DEPRECIATION

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

Basis of Allocation

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

**2016 Clark County Indirect Cost Allocation (2014 Actuals)
Central Services Allocated Cost Detail**

	Equipment Depreciation
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	2,339,311
Subtotal	2,339,311
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$2,339,311

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			(2,339,311)
FACILITIES MANAGEMENT	1,137	0.05%	1,142
Budget Office	0	0.00%	0
INFO SERVICES-Ops/Sys/Prog	335,956	14.42%	337,261
INFO SERVICES-Network	1,384,015	59.39%	1,389,392
INFO SERVICES FMS	0	0.00%	0
HUMAN RESOURCES	0	0.00%	0
FINANCIAL SERVICES & INT AUDIT	1,673	0.07%	1,680
PAYROLL	0	0.00%	0
TREASURY-IND	13,546	0.58%	13,599
RECORDS	0	0.00%	0
PURCHASING	0	0.00%	0
PRINTING/MAIL	0	0.00%	0
TELEPHONE	0	0.00%	0
PROS ATTNY-IND	0	0.00%	0
PUBLIC INFORMATION & OUTREACH	0	0.00%	0
ASSESSMENT	0	0.00%	0
AUDITOR-Auto License & Recording	22,932	0.98%	23,021
TREASURER-DIR	2,045	0.09%	2,053
BOE	0	0.00%	0
COMMUNITY SUPPORT	0	0.00%	0
COUNTY CLERK	2,578	0.11%	2,588
DISTRICT COURT	81,125	3.48%	81,440
SUPERIOR COURT	13,012	0.56%	13,063
JUVENILE	926	0.04%	930
SHERIFF LAW ENFORCEMENT	196,551	8.43%	197,314
SHERIFF CIVIL/SUPPORT	0	0.00%	0
SHERIFF EXEC/ADMIN	0	0.00%	0
JAIL	37,940	1.63%	38,088
PROS ATTNY-DIR	0	0.00%	0
PA-CHILD SUPPORT	0	0.00%	0
MEDICAL EXAMINER	19,840	0.85%	19,917
COMMISSIONERS	0	0.00%	0
COUNTYWIDE SERVICES	3,245	0.14%	3,257
LAND CONSERVATION	0	0.00%	0
CONTINGENCY	0	0.00%	0
LOSS CONTROL	0	0.00%	0
ESA Endangered Species Act	0	0.00%	0
CVTV	0	0.00%	0
COOP EXTENSION SERVICES	0	0.00%	0
INDIGENT DEFENSE	0	0.00%	0
LEWIS & CLARK RAILROAD	0	0.00%	0
CORRECTIONS	0	0.00%	0
ENVIRONMENTAL SERVICES	0	0.00%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	EQUIPMENT DEPRECIATION		
	Depreciation	Percent	Allocation
PARKS	7,354	0.32%	7,383
AUDITOR'S O&M	0	0.00%	0
Event Center	51,519	2.21%	51,719
EMS FUND	0	0.00%	0
RADIO COMMUNICATIONS	0	0.00%	0
GIS	22,938	0.98%	23,027
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
LONG RANGE 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	117,324	5.03%	117,780
PW - ADMIN	0	0.00%	0
PW - ROAD OPERATIONS	5,171	0.22%	5,191
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	7,376	0.32%	7,404
MENTAL HEALTH SALES TAX (1033)	0	0.00%	0
DEPT. of COMMUNITY SERVICES	0	0.00%	0
STADIUM CONVENTION	0	0.00%	0
SOLID WASTE	2,053	0.09%	2,061
CLEAN WATER FUND / BBC	0	0.00%	0
WASTEWATER OPERATIONS	0	0.00%	0
ELECTIONS	0	0.00%	0
ER&R (Depts 555, 566, 577)	0	0.00%	0
TER&R	0	0.00%	0
CENTRAL STORES	0	0.00%	0
FACILITIES MANAGEMENT-DIRECT	0	0.00%	0
MOSQUITO CONTROL DISTRICT	0	0.00%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.00%	0
SWCAA	0	0.00%	0
HEALTH DEPARTMENT	0	0.00%	0
EMERGENCY MANAGEMENT	0	0.00%	0
LAW LIBRARY	0	0.00%	0
CRESA	0	0.00%	0
Agencies (other Fire Dist. Etc.)	0	0.00%	0
TOTAL	2,330,257	100%	0

Central Service Cost Allocation Plan

BUILDING MAINTENANCE COUNTYWIDE

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

Basis of Allocation

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

**2016 Clark County Indirect Cost Allocation (2014 Actuals)
Central Services Allocated Cost Detail**

	Facilities Management
Expenses	
Personnel Services	
Services, Supplies, & Interfund	5,235,923
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	5,235,923
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	7,210
1408 Franklin	0
Pepsi Building	
Bond Interest	295,534
Equipment Depreciation	1,142
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$5,539,810

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			
FACILITIES MANAGEMENT			(5,554,713)
Budget Office	25,685	0.6%	35,425
INFO SERVICES-Ops/Sys/Prog	70,120	1.7%	96,709
INFO SERVICES-Network	7,791	0.2%	10,745
INFO SERVICES FMS	0	0.0%	0
HUMAN RESOURCES	26,541	0.7%	36,605
FINANCIAL SERVICES & INT AUDIT	36,794	0.9%	50,746
PAYROLL	4,088	0.1%	5,638
TREASURY-IND	10,574	0.3%	14,583
RECORDS	11,716	0.3%	16,159
PURCHASING	18,836	0.5%	25,978
PRINTING/MAIL	20,213	0.5%	27,877
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	17,394	0.4%	23,990
PUBLIC INFORMATION & OUTREACH	17,337	0.4%	23,912
ASSESSMENT	87,757	2.2%	121,034
AUDITOR-Auto License & Recording	31,873	0.8%	43,959
TREASURER-DIR	557	0.0%	768
BOE	0	0.0%	0
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	60,227	1.5%	83,064
DISTRICT COURT	502,728	12.5%	693,356
SUPERIOR COURT	244,451	6.1%	337,143
JUVENILE	321,674	8.0%	443,649
SHERIFF LAW ENFORCEMENT	20,090	0.5%	27,708
SHERIFF CIVIL/SUPPORT	176,461	4.4%	243,372
SHERIFF EXEC/ADMIN	60,270	1.5%	83,124
JAIL	921,030	22.9%	1,270,273
PROS ATTNY-DIR	264,346	6.6%	364,583
PA-CHILD SUPPORT		0.0%	0
MEDICAL EXAMINER	69,327	1.7%	95,615
COMMISSIONERS	74,059	1.8%	102,141
COUNTYWIDE SERVICES		0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY		0.0%	0
LOSS CONTROL	4,281	0.1%	5,904
ESA Endangered Species Act	0	0.0%	0
CVTV		0.0%	0
COOP EXTENSION SERVICES		0.0%	0
INDIGENT DEFENSE		0.0%	0
LEWIS & CLARK RAILROAD		0.0%	0
CORRECTIONS	103,118	2.6%	142,219
ENVIRONMENTAL SERVICES	81,927	2.0%	112,992

Clark County Central Service Cost Allocation Plan

DESCRIPTION	FACILITIES MANAGEMENT		
	Assigned Occupant Cost	% of Assigned Occupant Cost	Allocation
PARKS	521,412	12.9%	719,125
AUDITOR'S O&M		0.0%	0
Event Center		0.0%	0
EMS FUND		0.0%	0
RADIO COMMUNICATIONS		0.0%	0
GIS	42,166	1.0%	58,155
TRI-MOUNTAIN GOLF	75,641	1.9%	104,324
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
LONG RANGE PLANNING	22,774	0.6%	31,410
CUSTOMER SERVICE		0.0%	0
ANIMAL CONTROL	12,843	0.3%	17,712
BUILDING		0.0%	0
CODE ENFORCEMENT	4,281	0.1%	5,904
FIRE MARSHAL	4,281	0.1%	5,904
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	18,816	0.5%	25,951
VETERANS ASSISTANCE		0.0%	0
VICTIM WITNESS		0.0%	0
CJA 0.1% SALES TAX		0.0%	0
MPD-OPERATIONS FUND		0.0%	0
MENTAL HEALTH SALES TAX (1033)		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	3,853	0.1%	5,314
LAW LIBRARY	30,194	0.7%	41,643
CRESA		0.0%	0
Agencies (other Fire Dist. Etc.)		0.0%	0
TOTAL	4,027,526	100%	0

Central Service Cost Allocation Plan

OFFICE OF BUDGET

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

Basis of Allocation

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

**2016 Clark County Indirect Cost Allocation (2014 Actuals)
Central Services Allocated Cost Detail**

	Office of Budget
Expenses	
Personnel Services	593,643
Services, Supplies, & Interfund	15,850
Capital Outlay	
Debt Service/Interest	
Depreciation	0
Subtotal	609,494
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	20,121
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
Facilities Management	35,425
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$665,039

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			
FACILITIES MANAGEMENT			
Budget Office			(665,039)
INFO SERVICES-Ops/Sys/Prog	1,624,014	0.7%	4,780
INFO SERVICES-Network	1,784,128	0.8%	5,251
INFO SERVICES FMS	382,060	0.2%	1,124
HUMAN RESOURCES	1,690,132	0.7%	4,974
FINANCIAL SERVICES & INT AUDIT	1,864,591	0.8%	5,488
PAYROLL	301,524	0.1%	887
TREASURY-IND	706,916	0.3%	2,081
RECORDS	279,442	0.1%	822
PURCHASING	719,566	0.3%	2,118
PRINTING/MAIL	697,467	0.3%	2,053
TELEPHONE	108,714	0.0%	320
PROS ATTN-IND	1,138,841	0.5%	3,352
PUBLIC INFORMATION & OUTREACH	586,513	0.3%	1,726
	0		
ASSESSMENT	3,766,147	1.7%	11,084
AUDITOR-Auto License & Recording	1,264,007	0.6%	3,720
TREASURER-DIR	1,581,714	0.7%	4,655
BOE	202,104	0.1%	595
COMMUNITY SUPPORT	43,843	0.0%	129
COUNTY CLERK	3,405,618	1.5%	10,023
DISTRICT COURT	4,368,010	1.9%	12,856
SUPERIOR COURT	3,654,799	1.6%	10,757
JUVENILE	8,840,426	3.9%	26,019
SHERIFF LAW ENFORCEMENT	18,393,596	8.1%	54,135
SHERIFF CIVIL/SUPPORT	8,012,098	3.5%	23,581
SHERIFF EXEC/ADMIN	2,346,923	1.0%	6,907
JAIL	21,873,290	9.7%	64,376
PROS ATTN-DIR	7,129,211	3.2%	20,982
PA-CHILD SUPPORT	1,979,452	0.9%	5,826
MEDICAL EXAMINER	1,091,922	0.5%	3,214
COMMISSIONERS	1,166,750	0.5%	3,434
COUNTYWIDE SERVICES	396,757	0.2%	1,168
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	1,270,444	0.6%	3,739
LOSS CONTROL	309,190	0.1%	910
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	0	0.0%	0
INDIGENT DEFENSE	5,105,635	2.3%	15,027
LEWIS & CLARK RAILROAD	138,736	0.1%	408
CORRECTIONS	5,901,682	2.6%	17,369
ENVIRONMENTAL SERVICES	3,255,159	1.4%	9,580

Clark County Central Service Cost Allocation Plan

DESCRIPTION	OFFICE OF BUDGET		
	Operating Expenses	Percent	Allocation
PARKS	1,357,224	0.6%	3,994
AUDITOR'S O&M	415,645	0.2%	1,223
Event Center	3,980,520	1.8%	11,715
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	2,147,461	1.0%	6,320
TRI-MOUNTAIN GOLF	1,315,424	0.6%	3,871
SPECIAL LAW ENFORCEMENT	0	0.0%	0
MENTAL HEALTH SALES TAX	939,420	0.4%	2,765
COMMUNITY DEV ADMIN	1,004,610	0.4%	2,957
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	1,293,919	0.6%	3,808
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	713,928	0.3%	2,101
LONG RANGE PLANNING	1,344,548	0.6%	3,957
CUSTOMER SERVICE	1,408,199	0.6%	4,145
ANIMAL CONTROL	1,172,981	0.5%	3,452
BUILDING	2,740,225	1.2%	8,065
CODE ENFORCEMENT	565,632	0.3%	1,665
FIRE MARSHAL	1,171,423	0.5%	3,448
PW - TRANSPORTATION	16,927,446	7.5%	49,820
PW - ADMIN	1,917,985	0.8%	5,645
PW - ROAD OPERATIONS	16,789,735	7.4%	49,414
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	331,126	0.1%	975
CHILD JUSTICE CENTER	748,148	0.3%	2,202
VETERANS ASSISTANCE	466,517	0.2%	1,373
VICTIM WITNESS	391,392	0.2%	1,152
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	3,149,186	1.4%	9,268
MENTAL HEALTH SALES TAX (1033)	939,420	0.4%	2,765
DEPT. of COMMUNITY SERVICES	6,262,735	2.8%	18,432
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	2,481,419	1.1%	7,303
CLEAN WATER FUND / BBC	4,364,782	1.9%	12,846
WASTEWATER OPERATIONS	3,893,947	1.7%	11,460
ELECTIONS	1,823,652	0.8%	5,367
ER&R (Depts 555, 566, 577)	5,913,088	2.6%	17,403
TER&R	1,746,137	0.8%	5,139
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	8,494,131	3.8%	24,999
MOSQUITO CONTROL DISTRICT	293,113	0.1%	863
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	9,889,135	4.4%	29,105
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	187,308	0.1%	551
CRESA	0	0.0%	0
Agencies (other Fire Dist. Etc.)	0	0.0%	0
TOTAL	225,962,985	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.

**2016 Clark County Indirect Cost Allocation (2014 Actuals)
Central Services Allocated Cost Detail**

	INFO SERVICES- Ops/Sys/Prog
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	1,624,014
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	54,930
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	337,261
Facilities Management	96,709
Office of Budget	4,780
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$2,117,694

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				
FACILITIES MANAGEMENT				
Budget Office				
INFO SERVICES-Ops/Sys/Prog				(2,117,694)
INFO SERVICES-Network		0.5%	9,876	9,876
INFO SERVICES FMS		0.0%	0	0
HUMAN RESOURCES		1.6%	33,861	33,861
FINANCIAL SERVICES & INT AUDIT		2.7%	57,845	57,845
PAYROLL		0.3%	5,643	5,643
TREASURY-IND		2.1%	45,147	45,147
RECORDS		0.2%	4,535	4,535
PURCHASING		1.4%	30,233	30,233
PRINTING/MAIL		0.3%	6,047	6,047
TELEPHONE		0.1%	1,512	1,512
PROS ATTN-IND		1.3%	28,217	28,217
PUBLIC INFORMATION & OUTREACH		0.5%	11,287	11,287
ASSESSMENT		4.2%	88,884	88,884
AUDITOR-Auto License & Recording		0.4%	8,465	8,465
TREASURER-DIR		0.4%	7,760	7,760
BOE		0.2%	4,233	4,233
COMMUNITY SUPPORT		0.0%	0	0
COUNTY CLERK		5.6%	118,512	118,512
DISTRICT COURT		2.6%	55,023	55,023
SUPERIOR COURT		1.9%	40,915	40,915
JUVENILE		5.4%	114,279	114,279
SHERIFF LAW ENFORCEMENT		12.2%	258,814	258,814
SHERIFF CIVIL/SUPPORT		4.5%	95,278	95,278
SHERIFF EXEC/ADMIN		0.2%	4,266	4,266
JAIL		1.5%	31,744	31,744
PROS ATTN-DIR		5.6%	118,512	118,512
PA-CHILD SUPPORT		0.0%	0	0
MEDICAL EXAMINER		0.2%	4,233	4,233
COMMISSIONERS		0.7%	14,814	14,814
COUNTYWIDE SERVICES		0.0%	0	0
LAND CONSERVATION		0.0%	0	0
CONTINGENCY		0.0%	0	0
LOSS CONTROL		0.2%	4,233	4,233
ESA Endangered Species Act		0.0%	0	0
CVTV		0.0%	0	0
COOP EXTENSION SERVICES		1.0%	20,457	20,457
INDIGENT DEFENSE		0.0%	0	0
LEWIS & CLARK RAILROAD		0.0%	0	0
CORRECTIONS		1.3%	26,806	26,806
ENVIRONMENTAL SERVICES		2.1%	43,737	43,737

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
PARKS		0.5%	11,287	11,287
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
GIS		1.7%	35,271	35,271
TRI-MOUNTAIN GOLF		0.0%	0	0
SPECIAL LAW ENFORCEMENT		0.0%	0	0
MENTAL HEALTH SALES TAX		0.0%	0	0
COMMUNITY DEV ADMIN		1.1%	23,985	23,985
WATER RESOURCES		0.0%	0	0
DEVELOPMENT REVIEW		0.0%	0	0
ENGINEERING		0.7%	15,519	15,519
INSPECTION		0.0%	0	0
DEVELOPMENT SERVICES		0.4%	8,465	8,465
LONG RANGE PLANNING		1.1%	22,574	22,574
CUSTOMER SERVICE		1.7%	35,271	35,271
ANIMAL CONTROL		0.4%	8,465	8,465
BUILDING		1.7%	36,682	36,682
CODE ENFORCEMENT		0.3%	7,054	7,054
FIRE MARSHAL		0.5%	9,876	9,876
PW - TRANSPORTATION		5.7%	119,923	119,923
PW - ADMIN		0.4%	7,760	7,760
PW - ROAD OPERATIONS		3.1%	64,899	64,899
CAMP BONNEVILLE		0.0%	0	0
SPECIAL INVESTIGATION		0.0%	0	0
NARCOTICS TASK FORCE		0.4%	9,171	9,171
CHILD JUSTICE CENTER		0.6%	11,992	11,992
VETERANS ASSISTANCE		0.0%	0	0
VICTIM WITNESS		0.1%	2,116	2,116
CJA 0.1% SALES TAX		0.0%	0	0
MPD-OPERATIONS FUND		0.4%	8,465	8,465
MENTAL HEALTH SALES TAX (1033)		0.0%	0	0
DEPT. of COMMUNITY SERVICES		3.8%	80,419	80,419
STADIUM CONVENTION		0.0%	0	0
SOLID WASTE		1.1%	23,985	23,985
CLEAN WATER FUND / BBC		1.7%	35,271	35,271
WASTEWATER OPERATIONS		0.7%	15,519	15,519
ELECTIONS		2.1%	43,737	43,737
ER&R (Depts 555, 566, 577)		0.8%	16,930	16,930
TER&R		0.0%	0	0
CENTRAL STORES		0.0%	0	0
FACILITIES MANAGEMENT-DIRECT		0.6%	12,698	12,698
MOSQUITO CONTROL DISTRICT		0.1%	2,822	2,822
REGIONAL TRANSPORTATION COUNCIL		0.0%	0	0
SWCAA		0.0%	0	0
HEALTH DEPARTMENT		7.2%	152,372	152,372
EMERGENCY MANAGEMENT		0.0%	0	0
LAW LIBRARY		0.0%	0	0
CRESA		0.0%	0	0
Agencies (other Fire Dist. Etc.)		0.0%	0	0
TOTAL	0	100.0%	2,117,694	0

Central Service Cost Allocation Plan

INFORMATION SERVICES – NETWORK/COMMUNICATIONS

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

Basis of Allocation

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

**2016 Clark County Indirect Cost Allocation (2014 Actuals)
Central Services Allocated Cost Detail**

	INFO SERVICES-Network
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	1,784,128
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	6,103
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	1,389,392
Facilities Management	10,745
Office of Budget	5,251
INFO SERVICES-Ops/Sys/Prog	9,876
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$3,205,496

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					
FACILITIES MANAGEMENT					
Budget Office					
INFO SERVICES-Ops/Sys/Prog					
INFO SERVICES-Network		7			(3,215,007)
INFO SERVICES FMS		0	0.0%	0	0
HUMAN RESOURCES		24	1.6%	51,647	51,647
FINANCIAL SERVICES & INT AUDIT		41	2.7%	88,230	88,230
PAYROLL		4	0.3%	8,608	8,608
TREASURY-IND		32	2.1%	68,862	68,862
RECORDS		3	0.2%	6,917	6,917
PURCHASING		21	1.4%	46,113	46,113
PRINTING/MAIL		4	0.3%	9,223	9,223
TELEPHONE		1	0.1%	2,306	2,306
PROS ATTNY-IND		20	1.3%	43,039	43,039
PUBLIC INFORMATION & OUTREACH		8	0.5%	17,216	17,216
ASSESSMENT	78,828	63	4.2%	135,573	214,401
AUDITOR-Auto License & Recording		6	0.4%	12,912	12,912
TREASURER-DIR	78,828	6	0.4%	11,836	90,664
BOE		3	0.2%	6,456	6,456
COMMUNITY SUPPORT		0	0.0%	0	0
COUNTY CLERK		84	5.6%	180,763	180,763
DISTRICT COURT	6,184	39	2.6%	83,926	90,110
SUPERIOR COURT	6,184	29	1.9%	62,406	68,590
JUVENILE	49,469	81	5.4%	174,308	223,777
SHERIFF LAW ENFORCEMENT		183	12.3%	394,762	394,762
SHERIFF CIVIL/SUPPORT		68	4.5%	145,325	145,325
SHERIFF EXEC/ADMIN		3	0.2%	6,507	6,507
JAIL		23	1.5%	48,419	48,419
PROS ATTNY-DIR		84	5.6%	180,763	180,763
PA-CHILD SUPPORT		0	0.0%	0	0
MEDICAL EXAMINER		3	0.2%	6,456	6,456
COMMISSIONERS		11	0.7%	22,595	22,595
COUNTYWIDE SERVICES		0	0.0%	0	0
LAND CONSERVATION		0	0.0%	0	0
CONTINGENCY		0	0.0%	0	0
LOSS CONTROL		3	0.2%	6,456	6,456
ESA Endangered Species Act		0	0.0%	0	0
CVTV		0	0.0%	0	0
COOP EXTENSION SERVICES		15	1.0%	31,203	31,203
INDIGENT DEFENSE		0	0.0%	0	0
LEWIS & CLARK RAILROAD		0	0.0%	0	0
CORRECTIONS	61,836	19	1.3%	40,887	102,723
ENVIRONMENTAL SERVICES		31	2.1%	66,710	66,710

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
PARKS		8	0.5%	17,216	17,216
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
GIS		25	1.7%	53,799	53,799
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	1,202	17	1.1%	36,583	37,785
WATER RESOURCES		0	0.0%	0	0
DEVELOPMENT REVIEW		0	0.0%	0	0
ENGINEERING		11	0.7%	23,671	23,671
INSPECTION		0	0.0%	0	0
DEVELOPMENT SERVICES		6	0.4%	12,912	12,912
LONG RANGE PLANNING		16	1.1%	34,431	34,431
CUSTOMER SERVICE		25	1.7%	53,799	53,799
ANIMAL CONTROL		6	0.4%	12,912	12,912
BUILDING		26	1.7%	55,951	55,951
CODE ENFORCEMENT		5	0.3%	10,760	10,760
FIRE MARSHAL		7	0.5%	15,064	15,064
PW - TRANSPORTATION		85	5.7%	182,915	182,915
PW - ADMIN		6	0.4%	11,836	11,836
PW - ROAD OPERATIONS		46	3.1%	98,989	98,989
CAMP BONNEVILLE		0	0.0%	0	0
SPECIAL INVESTIGATION		0	0.0%	0	0
NARCOTICS TASK FORCE		7	0.4%	13,988	13,988
CHILD JUSTICE CENTER		9	0.6%	18,292	18,292
VETERANS ASSISTANCE		0	0.0%	0	0
VICTIM WITNESS		2	0.1%	3,228	3,228
CJA 0.1% SALES TAX		0	0.0%	0	0
MPD-OPERATIONS FUND		6	0.4%	12,912	12,912
MENTAL HEALTH SALES TAX (1033)		0	0.0%	0	0
DEPT. of COMMUNITY SERVICES		57	3.8%	122,661	122,661
STADIUM CONVENTION		0	0.0%	0	0
SOLID WASTE		17	1.1%	36,583	36,583
CLEAN WATER FUND / BBC		25	1.7%	53,799	53,799
WASTEWATER OPERATIONS		11	0.7%	23,671	23,671
ELECTIONS		31	2.1%	66,710	66,710
ER&R (Depts 555, 566, 577)		12	0.8%	25,823	25,823
TER&R		0	0.0%	0	0
CENTRAL STORES		0	0.0%	0	0
FACILITIES MANAGEMENT-DIRECT		9	0.6%	19,368	19,368
MOSQUITO CONTROL DISTRICT		2	0.1%	4,304	4,304
REGIONAL TRANSPORTATION COUNCIL		0	0.0%	0	0
SWCAA		0	0.0%	0	0
HEALTH DEPARTMENT		108	7.2%	232,410	232,410
EMERGENCY MANAGEMENT		0	0.0%	0	0
LAW LIBRARY		0	0.0%	0	0
CRESA		0	0.0%	0	0
Agencies (other Fire Dist. Etc.)		0	0.0%	0	0
TOTAL	282,531	1,501	100%	3,215,007	0

Central Service Cost Allocation Plan

INFORMATION SERVICES – FMS ORACLE SUPPORT

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

Basis of Allocation

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

**2016 Clark County Indirect Cost Allocation (2014 Actuals)
Central Services Allocated Cost Detail**

	INFO SERVICES FMS
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	382,060
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	0
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
Facilities Management	1,124
Office of Budget	0
INFO SERVICES-Ops/Sys/Prog	0
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$383,184

Clark County Central Service Cost Allocation Plan

DESCRIPTION	INFORMATION SERVICES_FMS			
	FTEs	Weighted Trans	Percent	
COURTHOUSE				
FRANKLIN CENTER				
CORRECTIONS CENTER (Jail/JWC)				
JUVENILE CENTER				
PUBLIC SERVICE CENTER				
1408 FRANKLIN				
PEPSI BUILDING				
BOND INTEREST				
EQUIPMENT DEPRECIATION				
FACILITIES MANAGEMENT				
Budget Office				
INFO SERVICES-Ops/Sys/Prog				
INFO SERVICES-Network				
INFO SERVICES FMS				(383,184)
HUMAN RESOURCES	18	988	0.8%	3,197
FINANCIAL SERVICES & INT AUDIT	22	1,208	1.0%	3,977
PAYROLL	4	0	0.1%	457
TREASURY-IND	14	563	0.6%	2,310
RECORDS	2	0	0.1%	228
PURCHASING	11	3,231	1.3%	5,119
PRINTING/MAIL	5	0	0.1%	571
TELEPHONE	1	0	0.0%	114
PROS ATTNY-IND	12	0	0.4%	1,370
PUBLIC INFORMATION & OUTREACH	7	113	0.2%	925
ASSESSMENT	47	1,048	1.7%	6,622
AUDITOR-Auto License & Recording	16	1,200	0.9%	3,284
TREASURER-DIR	12	559	0.5%	1,991
BOE	2	142	0.1%	401
COMMUNITY SUPPORT	0	45	0.0%	55
COUNTY CLERK	48	2,156	2.1%	8,098
DISTRICT COURT	45	3,932	2.6%	9,910
SUPERIOR COURT	30	8,672	3.6%	13,889
JUVENILE	88	3,747	3.8%	14,539
SHERIFF LAW ENFORCEMENT	147	5,797	6.2%	23,821
SHERIFF CIVIL/SUPPORT	66	4,308	3.3%	12,706
SHERIFF EXEC/ADMIN	21	2,404	1.4%	5,257
JAIL	178	6,009	7.2%	27,618
PROS ATTNY-DIR	69	2,704	2.9%	11,189
PA-CHILD SUPPORT	20	682	0.8%	3,112
MEDICAL EXAMINER	9	448	0.4%	1,543
COMMISSIONERS	10	441	0.4%	1,677
COUNTYWIDE SERVICES	0	408	0.1%	495
LAND CONSERVATION	0	0	0.0%	0
CONTINGENCY	0	0	0.0%	0
LOSS CONTROL	5	3,957	1.4%	5,372
ESA Endangered Species Act	0	0	0.0%	0
CVTV	0	24	0.0%	29
COOP EXTENSION SERVICES	2	0	0.0%	171
INDIGENT DEFENSE	0	9,289	2.9%	11,269
LEWIS & CLARK RAILROAD	0	281	0.1%	341
CORRECTIONS	73	2,366	2.9%	11,179
ENVIRONMENTAL SERVICES	23	3,206	1.7%	6,516

Clark County Central Service Cost Allocation Plan

DESCRIPTION	INFORMATION SERVICES_FMS			
	FTEs	Weighted Trans	Percent	
PARKS	19	1,527	1.0%	4,022
AUDITOR'S O&M	0	174	0.1%	211
Event Center	0	4,539	1.4%	5,507
EMS FUND	0	75	0.0%	91
RADIO COMMUNICATIONS	0	0	0.0%	0
GIS	18	890	0.8%	3,136
TRI-MOUNTAIN GOLF	0	114	0.0%	138
SPECIAL LAW ENFORCEMENT	0	0	0.0%	0
MENTAL HEALTH SALES TAX	0	0	0.0%	0
COMMUNITY DEV ADMIN	13	537	0.5%	2,090
WATER RESOURCES	0	0	0.0%	0
DEVELOPMENT REVIEW	0	0	0.0%	0
ENGINEERING	7	357	0.3%	1,233
INSPECTION	0	0	0.0%	0
DEVELOPMENT SERVICES	4	381	0.2%	919
LONG RANGE PLANNING	11	939	0.6%	2,338
CUSTOMER SERVICE	14	474	0.6%	2,174
ANIMAL CONTROL	6	978	0.5%	1,872
BUILDING	29	1,599	1.4%	5,252
CODE ENFORCEMENT	5	87	0.2%	677
FIRE MARSHAL	7	2,865	1.1%	4,275
PW - TRANSPORTATION	82	8,545	5.1%	19,732
PW - ADMIN	18	945	0.8%	3,145
PW - ROAD OPERATIONS	84	7,955	5.0%	19,186
CAMP BONNEVILLE	0	135	0.0%	164
SPECIAL INVESTIGATION	0	213	0.1%	258
NARCOTICS TASK FORCE	0	1,017	0.3%	1,234
CHILD JUSTICE CENTER	5	867	0.4%	1,623
VETERANS ASSISTANCE	0	165	0.1%	200
VICTIM WITNESS	5	213	0.2%	829
CJA 0.1% SALES TAX	0	0	0.0%	0
MPD-OPERATIONS FUND	13	2,250	1.1%	4,214
MENTAL HEALTH SALES TAX (1033)	13	303	0.5%	1,852
DEPT. of COMMUNITY SERVICES	72	11,487	5.8%	22,158
STADIUM CONVENTION	0	0	0.0%	0
SOLID WASTE	13	2,235	1.1%	4,196
CLEAN WATER FUND / BBC	18	1,179	0.9%	3,486
WASTEWATER OPERATIONS	15	2,307	1.2%	4,455
ELECTIONS	8	1,320	0.7%	2,515
ER&R (Depts 555, 566, 577)	23	6,537	2.7%	10,500
TER&R	15	960	0.7%	2,821
CENTRAL STORES	1	0	0.0%	57
FACILITIES MANAGEMENT-DIRECT	43	0	1.3%	4,911
MOSQUITO CONTROL DISTRICT	2	417	0.2%	734
REGIONAL TRANSPORTATION COUNCIL	10	573	0.5%	1,780
SWCAA	0	1,569	0.5%	1,903
HEALTH DEPARTMENT	88	8,835	5.4%	20,711
EMERGENCY MANAGEMENT	0	0	0.0%	0
LAW LIBRARY	0	570	0.2%	692
CRESA	19	5,565	2.3%	8,893
Agencies (other Fire Dist. Etc.)	0	6,302	2.0%	7,645
TOTAL	1,678	157,927	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.

**2016 Clark County Indirect Cost Allocation (2014 Actuals)
Central Services Allocated Cost Detail**

	Human Resources
Expenses	
Personnel Services	1,447,169
Services, Supplies, & Interfund	242,964
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	1,690,132
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	20,792
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
Facilities Management	36,605
Office of Budget	4,974
INFO SERVICES-Ops/Sys/Prog	33,861
INFO SERVICES-Network	51,647
INFO SERVICES FMS	3,197
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$1,841,208

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			
FACILITIES MANAGEMENT			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			(1,841,208)
FINANCIAL SERVICES & INT AUDIT	22	1.3%	24,400
PAYROLL	4	0.2%	4,436
TREASURY-IND	14	0.9%	15,805
RECORDS	2	0.1%	2,218
PURCHASING	11	0.6%	11,645
PRINTING/MAIL	5	0.3%	5,545
TELEPHONE	1	0.1%	1,109
PROS ATTN-IND	12	0.7%	13,309
PUBLIC INFORMATION & OUTREACH	7	0.4%	7,653
ASSESSMENT	47	2.8%	51,961
AUDITOR-Auto License & Recording	16	1.0%	17,746
TREASURER-DIR	12	0.7%	12,755
BOE	2	0.1%	2,218
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	48	2.9%	53,237
DISTRICT COURT	45	2.7%	49,909
SUPERIOR COURT	30	1.8%	32,718
JUVENILE	88	5.3%	97,046
SHERIFF LAW ENFORCEMENT	147	8.9%	163,037
SHERIFF CIVIL/SUPPORT	66	3.9%	72,646
SHERIFF EXEC/ADMIN	21	1.2%	22,736
JAIL	178	10.7%	197,419
PROS ATTN-DIR	69	4.2%	76,805
PA-CHILD SUPPORT	20	1.2%	22,182
MEDICAL EXAMINER	9	0.5%	9,705
COMMISSIONERS	10	0.6%	11,091
COUNTYWIDE SERVICES	0	0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	5	0.3%	5,545
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	2	0.1%	1,664
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	73	4.4%	80,687
ENVIRONMENTAL SERVICES	23	1.4%	25,509

Clark County Central Service Cost Allocation Plan

DESCRIPTION	HUMAN RESOURCES		
	FTEs	Percent	Allocation
PARKS	19	1.1%	21,073
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
GIS	18	1.1%	19,964
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	13	0.8%	13,975
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	7	0.4%	7,764
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	4	0.2%	4,436
LONG RANGE PLANNING	11	0.6%	11,645
CUSTOMER SERVICE	14	0.8%	15,527
ANIMAL CONTROL	6	0.4%	6,655
BUILDING	29	1.7%	32,164
CODE ENFORCEMENT	5	0.3%	5,545
FIRE MARSHAL	7	0.4%	7,764
PW - TRANSPORTATION	82	4.9%	90,946
PW - ADMIN	18	1.1%	19,409
PW - ROAD OPERATIONS	84	5.0%	92,609
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.0%	0
CHILD JUSTICE CENTER	5	0.3%	5,545
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	5	0.3%	5,545
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	13	0.8%	14,418
MENTAL HEALTH SALES TAX (1033)	13	0.8%	14,418
DEPT. of COMMUNITY SERVICES	72	4.3%	79,855
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	13	0.8%	14,418
CLEAN WATER FUND / BBC	18	1.1%	19,964
WASTEWATER OPERATIONS	15	0.9%	16,082
ELECTIONS	8	0.5%	8,873
ER&R (Depts 555, 566, 577)	23	1.4%	24,955
TER&R	15	0.9%	16,082
CENTRAL STORES	1	0.0%	555
FACILITIES MANAGEMENT-DIRECT	43	2.6%	47,691
MOSQUITO CONTROL DISTRICT	2	0.1%	2,218
REGIONAL TRANSPORTATION COUNCIL	10	0.6%	10,536
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	88	5.3%	97,046
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
CRESA	19	1.1%	20,796
Agencies (other Fire Dist. Etc.)	0	0.0%	0
TOTAL	1,660	100%	0

Central Service Cost Allocation Plan

FINANCIAL SERVICES & INTERNAL AUDIT

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

Basis of Allocation

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

**2016 Clark County Indirect Cost Allocation (2014 Actuals)
Central Services Allocated Cost Detail**

	Financial Services & Int. Audit
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	1,864,591
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	0
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	28,823
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	1,680
Facilities Management	50,746
Office of Budget	5,488
INFO SERVICES-Ops/Sys/Prog	57,845
INFO SERVICES-Network	88,230
INFO SERVICES FMS	3,977
Human Resources	24,400
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$2,125,780

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			
FACILITIES MANAGEMENT			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			(2,125,780)
PAYROLL	0	0.0%	0
TREASURY-IND	563	0.4%	7,679
RECORDS	0	0.0%	0
PURCHASING	3,231	2.1%	44,109
PRINTING/MAIL	0	0.0%	0
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	0	0.0%	0
PUBLIC INFORMATION & OUTREACH	113	0.1%	1,542
ASSESSMENT	1,048	0.7%	14,304
AUDITOR-Auto License & Recording	1,200	0.8%	16,387
TREASURER-DIR	559	0.4%	7,629
BOE	142	0.1%	1,937
COMMUNITY SUPPORT	45	0.0%	618
COUNTY CLERK	2,156	1.4%	29,432
DISTRICT COURT	3,932	2.5%	53,675
SUPERIOR COURT	8,672	5.6%	118,370
JUVENILE	3,747	2.4%	51,145
SHERIFF LAW ENFORCEMENT	5,797	3.7%	79,127
SHERIFF CIVIL/SUPPORT	4,308	2.8%	58,800
SHERIFF EXEC/ADMIN	2,404	1.5%	32,811
JAIL	6,009	3.9%	82,022
PROS ATTNY-DIR	2,704	1.7%	36,908
PA-CHILD SUPPORT	682	0.4%	9,316
MEDICAL EXAMINER	448	0.3%	6,118
COMMISSIONERS	441	0.3%	6,018
COUNTYWIDE SERVICES	408	0.3%	5,565
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	3,957	2.5%	54,018
ESA Endangered Species Act	0	0.0%	0
CVTV	24	0.0%	330
COOP EXTENSION SERVICES	0	0.0%	0
INDIGENT DEFENSE	9,289	6.0%	126,801
LEWIS & CLARK RAILROAD	281	0.2%	3,837
CORRECTIONS	2,366	1.5%	32,302
ENVIRONMENTAL SERVICES	3,206	2.1%	43,763

Clark County Central Service Cost Allocation Plan

DESCRIPTION	FINANCIAL SERVICES & INT AUDIT		
	Weighted Trans	Percent	Allocation
PARKS	1,527	1.0%	20,839
AUDITOR'S O&M	174	0.1%	2,375
Event Center	4,539	2.9%	61,959
EMS FUND	75	0.0%	1,024
RADIO COMMUNICATIONS	0	0.0%	0
GIS	890	0.6%	12,152
TRI-MOUNTAIN GOLF	114	0.1%	1,556
SPECIAL LAW ENFORCEMENT	0	0.0%	0
MENTAL HEALTH SALES TAX	0	0.0%	0
COMMUNITY DEV ADMIN	537	0.3%	7,330
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	357	0.2%	4,873
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	381	0.2%	5,201
LONG RANGE PLANNING	939	0.6%	12,818
CUSTOMER SERVICE	474	0.3%	6,470
ANIMAL CONTROL	978	0.6%	13,350
BUILDING	1,599	1.0%	21,827
CODE ENFORCEMENT	87	0.1%	1,188
FIRE MARSHAL	2,865	1.8%	39,108
PW - TRANSPORTATION	8,545	5.5%	116,646
PW - ADMIN	945	0.6%	12,902
PW - ROAD OPERATIONS	7,955	5.1%	108,581
CAMP BONNEVILLE	135	0.1%	1,843
SPECIAL INVESTIGATION	213	0.1%	2,908
NARCOTICS TASK FORCE	1,017	0.7%	13,882
CHILD JUSTICE CENTER	867	0.6%	11,835
VETERANS ASSISTANCE	165	0.1%	2,252
VICTIM WITNESS	213	0.1%	2,908
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	2,250	1.4%	30,713
MENTAL HEALTH SALES TAX (1033)	303	0.2%	4,136
DEPT. of COMMUNITY SERVICES	11,487	7.4%	156,801
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	2,235	1.4%	30,508
CLEAN WATER FUND / BBC	1,179	0.8%	16,094
WASTEWATER OPERATIONS	2,307	1.5%	31,491
ELECTIONS	1,320	0.8%	18,018
ER&R (Depts 555, 566, 577)	6,537	4.2%	89,232
TER&R	960	0.6%	13,104
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	0	0.0%	0
MOSQUITO CONTROL DISTRICT	417	0.3%	5,692
REGIONAL TRANSPORTATION COUNCIL	573	0.4%	7,822
SWCAA	1,569	1.0%	21,417
HEALTH DEPARTMENT	8,835	5.7%	120,600
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	570	0.4%	7,781
CRESA	5,565	3.6%	75,964
Agencies (other Fire Dist. Etc.)	6,302	4.0%	86,017
TOTAL	155,732	100%	0

Central Service Cost Allocation Plan

PAYROLL ACCOUNTING

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

Basis of Allocation

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

**2016 Clark County Indirect Cost Allocation (2014 Actuals)
Central Services Allocated Cost Detail**

	Payroll
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	301,524
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	0
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	3,203
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
Facilities Management	5,638
Office of Budget	887
INFO SERVICES-Ops/Sys/Prog	5,643
INFO SERVICES-Network	8,608
INFO SERVICES FMS	457
Human Resources	4,436
Financial Services & Int. Audit	0
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$330,397

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			
FACILITIES MANAGEMENT			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			(330,397)
TREASURY-IND	14.3	0.8%	2,619
RECORDS	2	0.1%	368
PURCHASING	11	0.6%	1,930
PRINTING/MAIL	5	0.3%	919
TELEPHONE	1	0.1%	184
PROS ATTN-IND	12	0.7%	2,206
PUBLIC INFORMATION & OUTREACH	7	0.4%	1,268
ASSESSMENT	47	2.6%	8,612
AUDITOR-Auto License & Recording	16	0.9%	2,941
TREASURER-DIR	12	0.6%	2,114
BOE	2	0.1%	368
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	48	2.7%	8,824
DISTRICT COURT	45	2.5%	8,272
SUPERIOR COURT	30	1.6%	5,423
JUVENILE	88	4.9%	16,085
SHERIFF LAW ENFORCEMENT	147	8.2%	27,022
SHERIFF CIVIL/SUPPORT	66	3.6%	12,040
SHERIFF EXEC/ADMIN	21	1.1%	3,768
JAIL	178	9.9%	32,721
PROS ATTN-DIR	69	3.9%	12,730
PA-CHILD SUPPORT	20	1.1%	3,676
MEDICAL EXAMINER	9	0.5%	1,608
COMMISSIONERS	10	0.6%	1,838
COUNTYWIDE SERVICES	0	0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	5	0.3%	919
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	2	0.1%	276
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	73	4.0%	13,373
ENVIRONMENTAL SERVICES	23	1.3%	4,228

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PAYROLL		
	FTEs	Percent	Allocation
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
GIS	18	1.0%	3,309
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	13	0.7%	2,316
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	7	0.4%	1,287
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	4	0.2%	735
LONG RANGE PLANNING	11	0.6%	1,930
CUSTOMER SERVICE	14	0.8%	2,574
ANIMAL CONTROL	6	0.3%	1,103
BUILDING	29	1.6%	5,331
CODE ENFORCEMENT	5	0.3%	919
FIRE MARSHAL	7	0.4%	1,287
PW - TRANSPORTATION	82	4.6%	15,074
PW - ADMIN	18	1.0%	3,217
PW - ROAD OPERATIONS	84	4.6%	15,349
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.0%	0
CHILD JUSTICE CENTER	5	0.3%	919
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	5	0.3%	919
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	13	0.7%	2,390
MENTAL HEALTH SALES TAX (1033)	13	0.7%	2,390
DEPT. of COMMUNITY SERVICES	72	4.0%	13,235
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	13	0.7%	2,390
CLEAN WATER FUND / BBC	18	1.0%	3,309
WASTEWATER OPERATIONS	15	0.8%	2,665
ELECTIONS	8	0.4%	1,471
ER&R (Depts 555, 566, 577)	23	1.3%	4,136
TER&R	15	0.8%	2,665
CENTRAL STORES	1	0.0%	92
FACILITIES MANAGEMENT-DIRECT	43	2.4%	7,904
MOSQUITO CONTROL DISTRICT	2	0.1%	368
REGIONAL TRANSPORTATION COUNCIL	10	0.5%	1,746
SWCAA	68	3.8%	12,500
HEALTH DEPARTMENT	88	4.9%	16,085
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
CRESA	75	4.2%	13,787
Agencies (other Fire Dist. Etc.)	58	3.2%	10,662
TOTAL	1,797	100%	0

Central Service Cost Allocation Plan

COUNTY TREASURER-INDIRECT

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

Basis of Allocation

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

**2016 Clark County Indirect Cost Allocation (2014 Actuals)
Central Services Allocated Cost Detail**

	Treasurer-Ind
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	706,916
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	0
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	8,283
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	13,599
Facilities Management	14,583
Office of Budget	2,081
INFO SERVICES-Ops/Sys/Prog	45,147
INFO SERVICES-Network	68,862
INFO SERVICES FMS	2,310
Human Resources	15,805
Financial Services & Int. Audit	7,679
Payroll	2,619
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$887,884

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			
FACILITIES MANAGEMENT			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			(887,884)
RECORDS	0	0.0%	0
PURCHASING	5	0.0%	131
PRINTING/MAIL	0	0.0%	0
TELEPHONE	0	0.0%	0
PROS ATTN-IND	0	0.0%	0
PUBLIC INFORMATION & OUTREACH	0	0.0%	0
ASSESSMENT	5	0.0%	131
AUDITOR-Auto License & Recording	1,367	4.2%	37,383
TREASURER-DIR	60	0.2%	1,634
BOE	0	0.0%	0
COMMUNITY SUPPORT	22	0.1%	588
COUNTY CLERK	41	0.1%	1,111
DISTRICT COURT	215	0.7%	5,882
SUPERIOR COURT	79	0.2%	2,157
JUVENILE	93	0.3%	2,549
SHERIFF LAW ENFORCEMENT	1,582	4.9%	43,265
SHERIFF CIVIL/SUPPORT	19	0.1%	523
SHERIFF EXEC/ADMIN	14	0.0%	392
JAIL	129	0.4%	3,529
PROS ATTN-DIR	801	2.5%	21,894
PA-CHILD SUPPORT	5	0.0%	131
MEDICAL EXAMINER	5	0.0%	131
COMMISSIONERS	7	0.0%	196
COUNTYWIDE SERVICES	2	0.0%	65
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	146	0.4%	3,987
ESA Endangered Species Act	0	0.0%	0
CVTV	10	0.0%	261
COOP EXTENSION SERVICES	0	0.0%	0
INDIGENT DEFENSE	10	0.0%	261
LEWIS & CLARK RAILROAD	2	0.0%	65
CORRECTIONS	12	0.0%	327
ENVIRONMENTAL SERVICES	57	0.2%	1,569

Clark County Central Service Cost Allocation Plan

DESCRIPTION	TREASURY-IND		
	Weighted Trans	Percent	Allocation
PARKS	0	0.0%	0
AUDITOR'S O&M	11	0.0%	301
Event Center	1,674	5.2%	45,774
EMS FUND	1	0.0%	27
RADIO COMMUNICATIONS	0	0.0%	0
GIS	221	0.7%	6,043
TRI-MOUNTAIN GOLF	1,152	3.5%	31,500
SPECIAL LAW ENFORCEMENT	12	0.0%	328
MENTAL HEALTH SALES TAX	61	0.2%	1,668
COMMUNITY DEV ADMIN	2	0.0%	55
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	5	0.0%	137
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	0	0.0%	0
LONG RANGE PLANNING	0	0.0%	0
CUSTOMER SERVICE	0	0.0%	0
ANIMAL CONTROL	255	0.8%	6,973
BUILDING	3	0.0%	82
CODE ENFORCEMENT	9	0.0%	246
FIRE MARSHAL	1	0.0%	27
PW - TRANSPORTATION	233	0.7%	6,357
PW - ADMIN	195	0.6%	5,332
PW - ROAD OPERATIONS	8	0.0%	205
CAMP BONNEVILLE	4	0.0%	109
SPECIAL INVESTIGATION	6	0.0%	164
NARCOTICS TASK FORCE	36	0.1%	984
CHILD JUSTICE CENTER	30	0.1%	820
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
MENTAL HEALTH SALES TAX (1033)	12	0.0%	328
DEPT. of COMMUNITY SERVICES	289	0.9%	7,902
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	52	0.2%	1,422
CLEAN WATER FUND / BBC	1	0.0%	27
WASTEWATER OPERATIONS	0	0.0%	0
ELECTIONS	26	0.1%	711
ER&R (Depts 555, 566, 577)	56	0.2%	1,531
TER&R	7	0.0%	191
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	0	0.0%	0
MOSQUITO CONTROL DISTRICT	2	0.0%	55
REGIONAL TRANSPORTATION COUNCIL	62	0.2%	1,695
SWCAA	376	1.2%	10,281
HEALTH DEPARTMENT	1,917	5.9%	52,418
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	206	0.6%	5,633
CRESA	60	0.2%	1,641
Agencies (other Fire Dist. Etc.)	20,800	64.1%	568,754
TOTAL	32,471	100%	0

Central Service Cost Allocation Plan

RECORDS

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

Basis of Allocation

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

**2016 Clark County Indirect Cost Allocation (2014 Actuals)
Central Services Allocated Cost Detail**

	Records
Expenses	
Personnel Services	187,864
Services, Supplies, & Interfund	91,577
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	279,442
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	0
1408 Franklin	0
Pepsi Building	
Bond Interest	28,643
Equipment Depreciation	0
Facilities Management	16,159
Office of Budget	822
INFO SERVICES-Ops/Sys/Prog	4,535
INFO SERVICES-Network	6,917
INFO SERVICES FMS	228
Human Resources	2,218
Financial Services & Int. Audit	0
Payroll	368
Treasurer-Ind	0
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$339,332

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			
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			(345,189)
PURCHASING	62	0.3%	1,117
PRINTING/MAIL	3	0.0%	54
TELEPHONE	2	0.0%	36
PROS ATTNY-IND	465	2.4%	8,379
PUBLIC INFORMATION & OUTREACH	18	0.1%	324
ASSESSMENT	540	2.8%	9,731
AUDITOR-Auto License & Recording	29	0.2%	522
TREASURER-DIR	504	2.6%	9,073
BOE	89	0.5%	1,604
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	3,932	20.5%	70,856
DISTRICT COURT	1,927	10.1%	34,725
SUPERIOR COURT	223	1.2%	4,019
JUVENILE	29	0.2%	523
SHERIFF LAW ENFORCEMENT	1,371	7.2%	24,706
SHERIFF CIVIL/SUPPORT	0	0.0%	0
SHERIFF EXEC/ADMIN	0	0.0%	0
JAIL	726	3.8%	13,083
PROS ATTNY-DIR	3,101	16.2%	55,881
PA-CHILD SUPPORT	901	4.7%	16,236
MEDICAL EXAMINER	160	0.8%	2,883
COMMISSIONERS	27	0.1%	487
COUNTYWIDE SERVICES	0	0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	41	0.2%	739
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	7	0.0%	126
CORRECTIONS	1,142	6.0%	20,579
ENVIRONMENTAL SERVICES	23	0.1%	414

Clark County Central Service Cost Allocation Plan

DESCRIPTION	RECORDS		
	# of Boxes	Percent	Allocation
PARKS	0	0.0%	0
AUDITOR'S O&M	0	0.0%	0
Event Center	96	0.5%	1,730
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	28	0.1%	505
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	233	1.2%	4,199
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
LONG RANGE PLANNING	0	0.0%	0
CUSTOMER SERVICE	0	0.0%	0
ANIMAL CONTROL	114	0.6%	2,054
BUILDING	0	0.0%	0
CODE ENFORCEMENT	172	0.9%	3,100
FIRE MARSHAL	1	0.0%	18
PW - TRANSPORTATION	156	0.8%	2,811
PW - ADMIN	624	3.3%	11,245
PW - ROAD OPERATIONS	0	0.0%	0
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.0%	0
CHILD JUSTICE CENTER	0	0.0%	0
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	88	0.5%	1,586
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	0	0.0%	0
MENTAL HEALTH SALES TAX (1033)	0	0.0%	0
DEPT. of COMMUNITY SERVICES	660	3.4%	11,893
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	597	3.1%	10,758
ER&R (Depts 555, 566, 577)	46	0.2%	829
TER&R	0	0.0%	0
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	0	0.0%	0
MOSQUITO CONTROL DISTRICT	0	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	941	4.9%	16,957
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
CRESA	78	0.4%	1,406
Agencies (other Fire Dist. Etc.)	0	0.0%	0
TOTAL	19,155	100%	0

Central Service Cost Allocation Plan

PURCHASING

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

Basis of Allocation

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

**2016 Clark County Indirect Cost Allocation (2014 Actuals)
Central Services Allocated Cost Detail**

	Purchasing
Expenses	
Personnel Services	678,599
Services, Supplies, & Interfund	40,967
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	719,566
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	14,755
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
Facilities Management	25,978
Office of Budget	2,118
INFO SERVICES-Ops/Sys/Prog	30,233
INFO SERVICES-Network	46,113
INFO SERVICES FMS	5,119
Human Resources	11,645
Financial Services & Int. Audit	44,109
Payroll	1,930
Treasurer-Ind	131
Records	1,117
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$902,815

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			
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			(902,815)
PRINTING/MAIL	0	0.0%	0
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	0	0.0%	0
PUBLIC INFORMATION & OUTREACH	0	0.2%	2,255
ASSESSMENT	0	1.1%	9,535
AUDITOR-Auto License & Recording	0	1.4%	12,723
TREASURER-DIR	0	1.1%	9,971
BOE	0	0.3%	2,819
COMMUNITY SUPPORT	0	0.1%	1,263
COUNTY CLERK	0	1.3%	11,965
DISTRICT COURT	0	0.9%	8,417
SUPERIOR COURT	0	1.0%	9,126
JUVENILE	0	1.7%	15,765
SHERIFF LAW ENFORCEMENT	0	2.5%	22,617
SHERIFF CIVIL/SUPPORT	0	3.6%	32,676
SHERIFF EXEC/ADMIN	0	0.5%	4,218
JAIL	0	4.8%	43,209
PROS ATTNY-DIR	0	3.0%	26,787
PA-CHILD SUPPORT	0	0.5%	4,208
MEDICAL EXAMINER	0	1.0%	8,728
COMMISSIONERS	0	0.9%	8,155
COUNTYWIDE SERVICES	0	0.2%	2,148
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	0	4.2%	37,701
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	253
COOP EXTENSION SERVICES	0	0.0%	0
INDIGENT DEFENSE	0	8.8%	79,591
LEWIS & CLARK RAILROAD	0	0.2%	1,827
CORRECTIONS	0	1.6%	14,103
ENVIRONMENTAL SERVICES	0	3.0%	27,048

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PURCHASING		
	Weighted Trans	Percent	Allocation
PARKS	0	0.6%	5,112
AUDITOR'S O&M	0	0.5%	4,645
Event Center	0	2.0%	17,920
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	0	0.4%	3,450
TRI-MOUNTAIN GOLF	0	0.3%	3,156
SPECIAL LAW ENFORCEMENT	0	0.0%	0
MENTAL HEALTH SALES TAX	0	0.0%	0
COMMUNITY DEV ADMIN	0	1.9%	16,795
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	0	0.2%	1,691
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	0	0.3%	2,458
LONG RANGE PLANNING	0	0.5%	4,393
CUSTOMER SERVICE	0	1.8%	16,173
ANIMAL CONTROL	0	1.5%	13,927
BUILDING	0	2.1%	18,581
CODE ENFORCEMENT	0	0.2%	1,691
FIRE MARSHAL	0	0.7%	6,454
PW - TRANSPORTATION	0	10.9%	98,326
PW - ADMIN	0	1.9%	17,238
PW - ROAD OPERATIONS	0	3.3%	30,065
CAMP BONNEVILLE	0	0.4%	4,040
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.3%	3,156
CHILD JUSTICE CENTER	0	1.4%	12,605
VETERANS ASSISTANCE	0	0.1%	758
VICTIM WITNESS	0	0.1%	564
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	0	0.6%	5,723
MENTAL HEALTH SALES TAX (1033)	0	0.1%	1,263
DEPT. of COMMUNITY SERVICES	0	5.3%	48,075
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	0	2.1%	18,616
CLEAN WATER FUND / BBC	0	0.8%	7,490
WASTEWATER OPERATIONS	0	1.3%	11,607
ELECTIONS	0	0.9%	7,860
ER&R (Depts 555, 566, 577)	0	2.7%	24,585
TER&R	0	1.1%	9,610
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	0	0.0%	0
MOSQUITO CONTROL DISTRICT	0	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	0	4.6%	41,739
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
CRESA	0	2.2%	19,823
Agencies (other Fire Dist. Etc.)	0	2.9%	26,115
TOTAL	1	100%	0

Central Service Cost Allocation Plan

PRINTING/MAIL ROOM

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

Basis of Allocation

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

**2016 Clark County Indirect Cost Allocation (2014 Actuals)
Central Services Allocated Cost Detail**

	Printing/Mail
Expenses	
Personnel Services	86,322
Services, Supplies, & Interfund	611,145
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	697,467
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	0
1408 Franklin	891
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
Facilities Management	27,877
Office of Budget	2,053
INFO SERVICES-Ops/Sys/Prog	6,047
INFO SERVICES-Network	9,223
INFO SERVICES FMS	571
Human Resources	5,545
Financial Services & Int. Audit	0
Payroll	919
Treasurer-Ind	0
Records	54
Purchasing	0
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$750,647

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PRINTING/MAIL			
	Worksheet Alloc	Percent	Step Down Allocation	Total Allocation
COURTHOUSE				
FRANKLIN CENTER				
CORRECTIONS CENTER (Jail/JWC)				
JUVENILE CENTER				
PUBLIC SERVICE CENTER				
1408 FRANKLIN				
PEPSI BUILDING				
BOND INTEREST				
EQUIPMENT DEPRECIATION				
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				(105,601)
TELEPHONE	553	0.1%	91	644
PROS ATTNY-IND	5,796	0.9%	949	6,745
PUBLIC INFORMATION & OUTREACH	2,985	0.5%	489	3,474
ASSESSMENT	19,168	3.0%	3,138	22,307
AUDITOR-Auto License & Recording	6,433	1.0%	1,053	7,487
TREASURER-DIR	8,050	1.2%	1,318	9,368
BOE	1,029	0.2%	168	1,197
COMMUNITY SUPPORT	223	0.0%	37	260
COUNTY CLERK	17,334	2.7%	2,838	20,171
DISTRICT COURT	22,232	3.4%	3,640	25,871
SUPERIOR COURT	18,602	2.9%	3,045	21,647
JUVENILE	44,995	7.0%	7,366	52,361
SHERIFF LAW ENFORCEMENT	93,618	14.5%	15,326	108,944
SHERIFF CIVIL/SUPPORT	40,779	6.3%	6,676	47,455
SHERIFF EXEC/ADMIN	11,945	1.9%	1,956	13,901
JAIL	111,328	17.3%	18,226	129,554
PROS ATTNY-DIR	36,285	5.6%	5,940	42,226
PA-CHILD SUPPORT	10,075	1.6%	1,649	11,724
MEDICAL EXAMINER	5,558	0.9%	910	6,467
COMMISSIONERS	5,938	0.9%	972	6,911
COUNTYWIDE SERVICES	2,019	0.3%	331	2,350
LAND CONSERVATION	0	0.0%	0	0
CONTINGENCY	6,466	1.0%	1,059	7,525
LOSS CONTROL	1,574	0.2%	258	1,831
ESA Endangered Species Act	0	0.0%	0	0
CVTV	0	0.0%	0	0
COOP EXTENSION SERVICES	0	0.0%	0	0
INDIGENT DEFENSE	25,986	4.0%	4,254	30,240
LEWIS & CLARK RAILROAD	706	0.1%	116	822
CORRECTIONS	30,038	4.7%	4,918	34,955
ENVIRONMENTAL SERVICES	16,568	2.6%	2,712	19,280

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PRINTING/MAIL			
	Worksheet Alloc	Percent	Step Down Allocation	Total Allocation
PARKS	6,908	1.1%	1,131	8,039
AUDITOR'S O&M	1,316	0.2%	215	1,531
Event Center	0	0.0%	0	0
EMS FUND	0	0.0%	0	0
RADIO COMMUNICATIONS	0	0.0%	0	0
GIS	6,798	1.1%	1,113	7,911
TRI-MOUNTAIN GOLF	4,164	0.6%	682	4,846
SPECIAL LAW ENFORCEMENT	0	0.0%	0	0
MENTAL HEALTH SALES TAX	363	0.1%	59	423
COMMUNITY DEV ADMIN	388	0.1%	64	452
WATER RESOURCES	0	0.0%	0	0
DEVELOPMENT REVIEW	0	0.0%	0	0
ENGINEERING	500	0.1%	82	582
INSPECTION	0	0.0%	0	0
DEVELOPMENT SERVICES	276	0.0%	45	321
LONG RANGE PLANNING	520	0.1%	85	605
CUSTOMER SERVICE	545	0.1%	89	634
ANIMAL CONTROL	454	0.1%	74	528
BUILDING	1,060	0.2%	173	1,233
CODE ENFORCEMENT	219	0.0%	36	255
FIRE MARSHAL	453	0.1%	74	527
PW - TRANSPORTATION	6,546	1.0%	1,072	7,617
PW - ADMIN	742	0.1%	121	863
PW - ROAD OPERATIONS	6,493	1.0%	1,063	7,555
CAMP BONNEVILLE	0	0.0%	0	0
SPECIAL INVESTIGATION	0	0.0%	0	0
NARCOTICS TASK FORCE	1,048	0.2%	172	1,220
CHILD JUSTICE CENTER	2,368	0.4%	388	2,756
VETERANS ASSISTANCE	1,477	0.2%	242	1,719
VICTIM WITNESS	1,239	0.2%	203	1,442
CJA 0.1% SALES TAX	0	0.0%	0	0
MPD-OPERATIONS FUND	9,969	1.5%	1,632	11,601
MENTAL HEALTH SALES TAX (1033)	2,974	0.5%	487	3,461
DEPT. of COMMUNITY SERVICES	2,422	0.4%	396	2,818
STADIUM CONVENTION	0	0.0%	0	0
SOLID WASTE	960	0.1%	157	1,117
CLEAN WATER FUND / BBC	1,688	0.3%	276	1,964
WASTEWATER OPERATIONS	1,506	0.2%	247	1,752
ELECTIONS	705	0.1%	115	821
ER&R (Depts 555, 566, 577)	2,287	0.4%	374	2,661
TER&R	675	0.1%	111	786
CENTRAL STORES	0	0.0%	0	0
FACILITIES MANAGEMENT-DIRECT	26,890	4.2%	4,402	31,292
MOSQUITO CONTROL DISTRICT	0	0.0%	0	0
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0	0
SWCAA	0	0.0%	0	0
HEALTH DEPARTMENT	0	0.0%	0	0
EMERGENCY MANAGEMENT	0	0.0%	0	0
LAW LIBRARY	593	0.1%	97	690
CRESA	4,219	0.7%	691	4,910
Agencies (other Fire Dist. Etc.)	0	0.0%	0	0
TOTAL	645,046	100%	105,601	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.

**2016 Clark County Indirect Cost Allocation (2014 Actuals)
Central Services Allocated Cost Detail**

	Telephone
Expenses	
Personnel Services	95,619
Services, Supplies, & Interfund	13,096
Capital Outlay	
Debt Service/Interest	
Depreciation	13,380
Subtotal	122,095
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	0
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	320
INFO SERVICES-Ops/Sys/Prog	1,512
INFO SERVICES-Network	2,306
INFO SERVICES FMS	114
Human Resources	1,109
Financial Services & Int. Audit	0
Payroll	184
Treasurer-Ind	0
Records	36
Purchasing	0
Printing/Mail	644
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$128,319

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			
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			(128,319)
PROS ATTN-IND	16	0.6%	814
PUBLIC INFORMATION & OUTREACH	12	0.5%	610
ASSESSMENT	61	2.4%	3,102
AUDITOR-Auto License & Recording	39	1.5%	1,984
TREASURER-DIR	20	0.8%	1,017
BOE	3	0.1%	153
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	64	2.5%	3,255
DISTRICT COURT	91	3.6%	4,628
SUPERIOR COURT	91	3.6%	4,628
JUVENILE	117	4.6%	5,951
SHERIFF LAW ENFORCEMENT	99	3.9%	5,035
SHERIFF CIVIL/SUPPORT	67	2.7%	3,408
SHERIFF EXEC/ADMIN	36	1.4%	1,831
JAIL	140	5.5%	7,120
PROS ATTN-DIR	95	3.8%	4,832
PA-CHILD SUPPORT	27	1.1%	1,373
MEDICAL EXAMINER	13	0.5%	661
COMMISSIONERS	38	1.5%	1,933
COUNTYWIDE SERVICES	70	2.8%	3,560
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	2	0.1%	102
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	34	1.3%	1,729
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	120	4.8%	6,103
ENVIRONMENTAL SERVICES	0	0.0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	TELEPHONE		
	Phone Lines	Percent	Allocation
PARKS	1	0.0%	51
AUDITOR'S O&M	0	0.0%	0
Event Center	42	1.7%	2,136
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	26	1.0%	1,322
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	28	1.1%	1,424
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	0	0.0%	0
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	6	0.2%	305
LONG RANGE PLANNING	21	0.8%	1,068
CUSTOMER SERVICE	29	1.1%	1,475
ANIMAL CONTROL	12	0.5%	610
BUILDING	49	1.9%	2,492
CODE ENFORCEMENT	8	0.3%	407
FIRE MARSHAL	16	0.6%	814
PW - TRANSPORTATION	80	3.2%	4,069
PW - ADMIN	61	2.4%	3,102
PW - ROAD OPERATIONS	47	1.9%	2,390
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	27	1.1%	1,373
CHILD JUSTICE CENTER	43	1.7%	2,187
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	6	0.2%	305
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	9	0.4%	458
MENTAL HEALTH SALES TAX (1033)	0	0.0%	0
DEPT. of COMMUNITY SERVICES	91	3.6%	4,628
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	22	0.9%	1,119
CLEAN WATER FUND / BBC	55	2.2%	2,797
WASTEWATER OPERATIONS	41	1.6%	2,085
ELECTIONS	25	1.0%	1,271
ER&R (Depts 555, 566, 577)	35	1.4%	1,780
TER&R	0	0.0%	0
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	0	0.0%	0
MOSQUITO CONTROL DISTRICT	0	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	15	0.6%	763
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	180	7.1%	9,155
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	2	0.1%	102
CRESA	4	0.2%	203
Agencies (other Fire Dist. Etc.)	287	11.4%	14,597
TOTAL	2,523	100%	0

Central Service Cost Allocation Plan

PROSECUTING ATTORNEY

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

Basis of Allocation

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

**2016 Clark County Indirect Cost Allocation (2014 Actuals)
Central Services Allocated Cost Detail**

	Pros Attny-Ind
Expenses	
Personnel Services	1,080,694
Services, Supplies, & Interfund	58,148
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	1,138,841
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	2,275
Corrections Center	2,725
Juvenile Center	
Public Service Center	0
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
Facilities Management	23,990
Office of Budget	3,352
INFO SERVICES-Ops/Sys/Prog	28,217
INFO SERVICES-Network	43,039
INFO SERVICES FMS	1,370
Human Resources	13,309
Financial Services & Int. Audit	0
Payroll	2,206
Treasurer-Ind	0
Records	8,379
Purchasing	0
Printing/Mail	6,745
Telephone	814
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$1,275,264

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			
FACILITIES MANAGEMENT			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			
PURCHASING			
PRINTING/MAIL			
TELEPHONE			
PROS ATTNY-IND			(1,275,264)
PUBLIC INFORMATION & OUTREACH	586,513	0.3%	3,495
ASSESSMENT	3,766,147	1.8%	22,441
AUDITOR-Auto License & Recording	1,264,007	0.6%	7,532
TREASURER-DIR	1,581,714	0.7%	9,425
BOE	202,104	0.1%	1,204
COMMUNITY SUPPORT	43,843	0.0%	261
COUNTY CLERK	3,405,618	1.6%	20,292
DISTRICT COURT	4,368,010	2.0%	26,027
SUPERIOR COURT	3,654,799	1.7%	21,777
JUVENILE	8,840,426	4.1%	52,675
SHERIFF LAW ENFORCEMENT	18,393,596	8.6%	109,598
SHERIFF CIVIL/SUPPORT	8,012,098	3.7%	47,740
SHERIFF EXEC/ADMIN	2,346,923	1.1%	13,984
JAIL	21,873,290	10.2%	130,332
PROS ATTNY-DIR	7,129,211	3.3%	42,479
PA-CHILD SUPPORT	1,979,452	0.9%	11,795
MEDICAL EXAMINER	1,091,922	0.5%	6,506
COMMISSIONERS	1,166,750	0.5%	6,952
COUNTYWIDE SERVICES	396,757	0.2%	2,364
LAND CONSERVATION	-	0.0%	0
CONTINGENCY	1,270,444	0.6%	7,570
LOSS CONTROL	309,190	0.1%	1,842
ESA Endangered Species Act	-	0.0%	0
CVTV	-	0.0%	0
COOP EXTENSION SERVICES	-	0.0%	0
INDIGENT DEFENSE	5,105,635	2.4%	30,422
LEWIS & CLARK RAILROAD	138,736	0.1%	827
CORRECTIONS	5,901,682	2.8%	35,165
ENVIRONMENTAL SERVICES	3,255,159	1.5%	19,396

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PROS ATTNY-IND		
	Operating Expenses	Percent	Allocation
PARKS	1,357,224	0.6%	8,087
AUDITOR'S O&M	415,645	0.2%	2,477
Event Center	-	0.0%	0
EMS FUND	-	0.0%	0
RADIO COMMUNICATIONS	-	0.0%	0
GIS	2,147,461	1.0%	12,796
TRI-MOUNTAIN GOLF	1,315,424	0.6%	7,838
SPECIAL LAW ENFORCEMENT	-	0.0%	0
MENTAL HEALTH SALES TAX	939,420	0.4%	5,598
COMMUNITY DEV ADMIN	1,004,610	0.5%	5,986
WATER RESOURCES	-	0.0%	0
DEVELOPMENT REVIEW	-	0.0%	0
ENGINEERING	1,293,919	0.6%	7,710
INSPECTION	-	0.0%	0
DEVELOPMENT SERVICES	713,928	0.3%	4,254
LONG RANGE PLANNING	1,344,548	0.6%	8,011
CUSTOMER SERVICE	1,408,199	0.7%	8,391
ANIMAL CONTROL	1,172,981	0.5%	6,989
BUILDING	2,740,225	1.3%	16,328
CODE ENFORCEMENT	565,632	0.3%	3,370
FIRE MARSHAL	1,171,423	0.5%	6,980
PW - TRANSPORTATION	16,927,446	7.9%	100,862
PW - ADMIN	1,917,985	0.9%	11,428
PW - ROAD OPERATIONS	16,789,735	7.8%	100,041
CAMP BONNEVILLE	-	0.0%	0
SPECIAL INVESTIGATION	-	0.0%	0
NARCOTICS TASK FORCE	331,126	0.2%	1,973
CHILD JUSTICE CENTER	748,148	0.3%	4,458
VETERANS ASSISTANCE	466,517	0.2%	2,780
VICTIM WITNESS	391,392	0.2%	2,332
CJA 0.1% SALES TAX	-	0.0%	0
MPD-OPERATIONS FUND	3,149,186	1.5%	18,764
MENTAL HEALTH SALES TAX (1033)	939,420	0.4%	5,598
DEPT. of COMMUNITY SERVICES	6,262,735	2.9%	37,316
STADIUM CONVENTION	-	0.0%	0
SOLID WASTE	2,481,419	1.2%	14,785
CLEAN WATER FUND / BBC	4,364,782	2.0%	26,007
WASTEWATER OPERATIONS	3,893,947	1.8%	23,202
ELECTIONS	1,823,652	0.9%	10,866
ER&R (Depts 555, 566, 577)	5,913,088	2.8%	35,233
TER&R	1,746,137	0.8%	10,404
CENTRAL STORES	-	0.0%	0
FACILITIES MANAGEMENT-DIRECT	8,494,131	4.0%	50,612
MOSQUITO CONTROL DISTRICT	-	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	-	0.0%	0
SWCAA	-	0.0%	0
HEALTH DEPARTMENT	9,889,135	4.6%	58,924
EMERGENCY MANAGEMENT	-	0.0%	0
LAW LIBRARY	187,308	0.1%	1,116
CRESA	3,633,085	1.7%	21,648
Agencies (other Fire Dist. Etc.)	-	0.0%	0
TOTAL	214,025,039	100%	0

Central Service Cost Allocation Plan

PUBLIC INFORMATION AND OUTREACH

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

Basis of Allocation

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

**2016 Clark County Indirect Cost Allocation (2014 Actuals)
Central Services Allocated Cost Detail**

	PIO
Expenses	
Personnel Services	562,077
Services, Supplies, & Interfund	24,436
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	586,513
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	13,582
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
Facilities Management	23,912
Office of Budget	1,726
INFO SERVICES-Ops/Sys/Prog	11,287
INFO SERVICES-Network	17,216
INFO SERVICES FMS	925
Human Resources	7,653
Financial Services & Int. Audit	1,542
Payroll	1,268
Treasurer-Ind	0
Records	324
Purchasing	2,255
Printing/Mail	3,474
Telephone	610
Pros Attny-Ind	3,495
PIO	
Total Costs to Allocate	\$675,782

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PUBLIC INFORMATION & OUTREACH		
	Operating Expenses	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			
PURCHASING			
PRINTING/MAIL			
TELEPHONE			
PROS ATTNY-IND			
PUBLIC INFORMATION & OUTREACH			(675,782)
ASSESSMENT	3,766,147	2.2%	14,613
AUDITOR-Auto License & Recording	1,264,007	0.7%	4,904
TREASURER-DIR	1,581,714	0.9%	6,137
BOE	202,104	0.1%	784
COMMUNITY SUPPORT	43,843	0.0%	170
COUNTY CLERK	3,405,618	2.0%	13,214
DISTRICT COURT	4,368,010	2.5%	16,948
SUPERIOR COURT	3,654,799	2.1%	14,181
JUVENILE	8,840,426	5.1%	34,301
SHERIFF LAW ENFORCEMENT	18,393,596	10.6%	71,367
SHERIFF CIVIL/SUPPORT	8,012,098	4.6%	31,087
SHERIFF EXEC/ADMIN	2,346,923	1.3%	9,106
JAIL	21,873,290	12.6%	84,868
PROS ATTNY-DIR	7,129,211	4.1%	27,661
PA-CHILD SUPPORT	1,979,452	1.1%	7,680
MEDICAL EXAMINER	1,091,922	0.6%	4,237
COMMISSIONERS	1,166,750	0.7%	4,527
COUNTYWIDE SERVICES	396,757	0.2%	1,539
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	1,270,444	0.7%	4,929
LOSS CONTROL	309,190	0.2%	1,200
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	0	0.0%	0
INDIGENT DEFENSE	5,105,635	2.9%	19,810
LEWIS & CLARK RAILROAD	138,736	0.1%	538
CORRECTIONS	5,901,682	3.4%	22,899
ENVIRONMENTAL SERVICES	3,255,159	1.9%	12,630

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PUBLIC INFORMATION & OUTREACH		
	Operating Expenses	Percent	Allocation
PARKS	1,357,224	0.8%	5,266
AUDITOR'S O&M	415,645	0.2%	1,613
Event Center	0	0.0%	0
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	2,147,461	1.2%	8,332
TRI-MOUNTAIN GOLF	1,315,424	0.8%	5,104
SPECIAL LAW ENFORCEMENT	0	0.0%	0
MENTAL HEALTH SALES TAX	939,420	0.5%	3,645
COMMUNITY DEV ADMIN	1,004,610	0.6%	3,898
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	1,293,919	0.7%	5,020
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	713,928	0.4%	2,770
LONG RANGE PLANNING	1,344,548	0.8%	5,217
CUSTOMER SERVICE	1,408,199	0.8%	5,464
ANIMAL CONTROL	1,172,981	0.7%	4,551
BUILDING	2,740,225	1.6%	10,632
CODE ENFORCEMENT	565,632	0.3%	2,195
FIRE MARSHAL	1,171,423	0.7%	4,545
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	331,126	0.2%	1,285
CHILD JUSTICE CENTER	748,148	0.4%	2,903
VETERANS ASSISTANCE	466,517	0.3%	1,810
VICTIM WITNESS	391,392	0.2%	1,519
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	3,149,186	1.8%	12,219
MENTAL HEALTH SALES TAX (1033)	939,420	0.5%	3,645
DEPT. of COMMUNITY SERVICES	6,262,735	3.6%	24,299
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	2,481,419	1.4%	9,628
CLEAN WATER FUND / BBC	4,364,782	2.5%	16,935
WASTEWATER OPERATIONS	3,893,947	2.2%	15,109
ELECTIONS	1,823,652	1.0%	7,076
ER&R (Depts 555, 566, 577)	5,913,088	3.4%	22,943
TER&R	1,746,137	1.0%	6,775
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	8,494,131	4.9%	32,957
MOSQUITO CONTROL DISTRICT	0	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	9,889,135	5.7%	38,370
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	187,308	0.1%	727
CRESA	0	0.0%	0
Agencies (other Fire Dist. Etc.)	0	0.0%	0
TOTAL	174,170,275	100%	0

Central Service Cost Allocation Plan

Summary of Cost Allocation to Operating Departments and Agencies

**2016 Clark County Indirect Cost Allocation
2014 Costs
Detail by Central Service Department**

Allocation Sheets

ASSESSMENT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	68,747
1408 Franklin	0
Pepsi Building	0
Bond Interest	15,375
Equipment Depreciation	0
Facilities Management	121,034
Office of Budget	11,084
Info Services - Ops/Sys/Prog/Comm	88,884
Info Services - Network	214,401
Info Services - FMS	6,622
Human Resources	51,961
Financial Services & Int. Audit	14,304
Payroll	8,612
Treasurer-Ind	131
Records	9,731
Purchasing	9,535
Printing/Mail	22,307
Telephone	3,102
Pros Attny-Ind	22,441
PIO	14,613
Total Allocation Amount	682,882
Total Direct Cost	3,766,147
Indirect Cost Rate	18.13%

2016 Clark County Indirect Cost Allocation
2014 Costs
Detail by Central Service Department

Allocation Sheets

AUDITOR-Auto
License & Recording

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	2,844
1408 Franklin	1,246
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	23,021
Facilities Management	43,959
Office of Budget	3,720
Info Services - Ops/Sys/Prog/Comm	8,465
Info Services - Network	12,912
Info Services - FMS	3,284
Human Resources	17,746
Financial Services & Int. Audit	16,387
Payroll	2,941
Treasurer-Ind	37,383
Records	522
Purchasing	12,723
Printing/Mail	7,487
Telephone	1,984
Pros Attny-Ind	7,532
PIO	4,904
Total Allocation Amount	209,057
Total Direct Cost	1,264,007
Indirect Cost Rate	16.54%

**2016 Clark County Indirect Cost Allocation
2014 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	436
1408 Franklin	0
Pepsi Building	0
Bond Interest	15,375
Equipment Depreciation	2,053
Facilities Management	768
Office of Budget	4,655
Info Services - Ops/Sys/Prog/Comm	7,760
Info Services - Network	90,664
Info Services - FMS	1,991
Human Resources	12,755
Financial Services & Int. Audit	7,629
Payroll	2,114
Treasurer-Ind	1,634
Records	9,073
Purchasing	9,971
Printing/Mail	9,368
Telephone	1,017
Pros Attny-Ind	9,425
PIO	6,137
Total Allocation Amount	192,826
Total Direct Cost	1,581,714
Indirect Cost Rate	12.19%

**2016 Clark County Indirect Cost Allocation
2014 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
Facilities Management	0
Office of Budget	595
Info Services - Ops/Sys/Prog/Comm	4,233
Info Services - Network	6,456
Info Services - FMS	401
Human Resources	2,218
Financial Services & Int. Audit	1,937
Payroll	368
Treasurer-Ind	0
Records	1,604
Purchasing	2,819
Printing/Mail	1,197
Telephone	153
Pros Attny-Ind	1,204
PIO	784
Total Allocation Amount	23,968
Total Direct Cost	202,104
Indirect Cost Rate	11.86%

**2016 Clark County Indirect Cost Allocation
2014 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
Facilities Management	0
Office of Budget	129
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	55
Human Resources	0
Financial Services & Int. Audit	618
Payroll	0
Treasurer-Ind	588
Records	0
Purchasing	1,263
Printing/Mail	260
Telephone	0
Pros Attny-Ind	261
PIO	170
Total Allocation Amount	3,345
Total Direct Cost	43,843
Indirect Cost Rate	7.63%

**2016 Clark County Indirect Cost Allocation
2014 Costs
Detail by Central Service Department**

Allocation Sheets

COUNTY CLERK

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	7,932
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	2,588
Facilities Management	83,064
Office of Budget	10,023
Info Services - Ops/Sys/Prog/Comm	118,512
Info Services - Network	180,763
Info Services - FMS	8,098
Human Resources	53,237
Financial Services & Int. Audit	29,432
Payroll	8,824
Treasurer-Ind	1,111
Records	70,856
Purchasing	11,965
Printing/Mail	20,171
Telephone	3,255
Pros Attny-Ind	20,292
PIO	13,214
Total Allocation Amount	643,337
Total Direct Cost	3,405,618
Indirect Cost Rate	18.89%

**2016 Clark County Indirect Cost Allocation
2014 Costs
Detail by Central Service Department**

Allocation Sheets

DISTRICT COURT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	20,318
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	81,440
Facilities Management	693,356
Office of Budget	12,856
Info Services - Ops/Sys/Prog/Comm	55,023
Info Services - Network	90,110
Info Services - FMS	9,910
Human Resources	49,909
Financial Services & Int. Audit	53,675
Payroll	8,272
Treasurer-Ind	5,882
Records	34,725
Purchasing	8,417
Printing/Mail	25,871
Telephone	4,628
Pros Attny-Ind	26,027
PIO	16,948
Total Allocation Amount	1,197,366
Total Direct Cost	4,381,504
Indirect Cost Rate	27.33%

**2016 Clark County Indirect Cost Allocation
2014 Costs
Detail by Central Service Department**

Allocation Sheets

SUPERIOR COURT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	32,193
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	13,063
Facilities Management	337,143
Office of Budget	10,757
Info Services - Ops/Sys/Prog/Comm	40,915
Info Services - Network	68,590
Info Services - FMS	13,889
Human Resources	32,718
Financial Services & Int. Audit	118,370
Payroll	5,423
Treasurer-Ind	2,157
Records	4,019
Purchasing	9,126
Printing/Mail	21,647
Telephone	4,628
Pros Attny-Ind	21,777
PIO	14,181
Total Allocation Amount	750,595
Total Direct Cost	3,654,799
Indirect Cost Rate	20.54%

**2016 Clark County Indirect Cost Allocation
2014 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	216,511
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	930
Facilities Management	443,649
Office of Budget	26,019
Info Services - Ops/Sys/Prog/Comm	114,279
Info Services - Network	223,777
Info Services - FMS	14,539
Human Resources	97,046
Financial Services & Int. Audit	51,145
Payroll	16,085
Treasurer-Ind	2,549
Records	523
Purchasing	15,765
Printing/Mail	52,361
Telephone	5,951
Pros Attny-Ind	52,675
PIO	34,301
Total Allocation Amount	1,368,102
Total Direct Cost	8,840,426
Indirect Cost Rate	15.48%

**2016 Clark County Indirect Cost Allocation
2014 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	8,043
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	197,314
Facilities Management	27,708
Office of Budget	54,135
Info Services - Ops/Sys/Prog/Comm	258,814
Info Services - Network	394,762
Info Services - FMS	23,821
Human Resources	163,037
Financial Services & Int. Audit	79,127
Payroll	27,022
Treasurer-Ind	43,265
Records	24,706
Purchasing	22,617
Printing/Mail	108,944
Telephone	5,035
Pros Attny-Ind	109,598
PIO	71,367
Total Allocation Amount	1,619,314
Total Direct Cost	18,432,810
Indirect Cost Rate	8.78%

**2016 Clark County Indirect Cost Allocation
2014 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	48,256
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	27,954
Bond Interest	0
Equipment Depreciation	0
Facilities Management	243,372
Office of Budget	23,581
Info Services - Ops/Sys/Prog/Comm	95,278
Info Services - Network	145,325
Info Services - FMS	12,706
Human Resources	72,646
Financial Services & Int. Audit	58,800
Payroll	12,040
Treasurer-Ind	523
Records	0
Purchasing	32,676
Printing/Mail	47,455
Telephone	3,408
Pros Attny-Ind	47,740
PIO	31,087
Total Allocation Amount	902,846
Total Direct Cost	8,012,098
Indirect Cost Rate	11.27%

**2016 Clark County Indirect Cost Allocation
2014 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	24,128
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	83,124
Office of Budget	6,907
Info Services - Ops/Sys/Prog/Comm	4,266
Info Services - Network	6,507
Info Services - FMS	5,257
Human Resources	22,736
Financial Services & Int. Audit	32,811
Payroll	3,768
Treasurer-Ind	392
Records	0
Purchasing	4,218
Printing/Mail	13,901
Telephone	1,831
Pros Attny-Ind	13,984
PIO	9,106
Total Allocation Amount	232,937
Total Direct Cost	2,346,923
Indirect Cost Rate	9.93%

**2016 Clark County Indirect Cost Allocation
2014 Costs
Detail by Central Service Department**

Allocation Sheets JAIL

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	253,400
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	1,105
Equipment Depreciation	38,088
Facilities Management	1,270,273
Office of Budget	64,376
Info Services - Ops/Sys/Prog/Comm	31,744
Info Services - Network	48,419
Info Services - FMS	27,618
Human Resources	197,419
Financial Services & Int. Audit	82,022
Payroll	32,721
Treasurer-Ind	3,529
Records	13,083
Purchasing	43,209
Printing/Mail	129,554
Telephone	7,120
Pros Attny-Ind	130,332
PIO	84,868
Total Allocation Amount	2,458,880
Total Direct Cost	21,917,643
Indirect Cost Rate	11.22%

**2016 Clark County Indirect Cost Allocation
2014 Costs
Detail by Central Service Department**

Allocation Sheets

PROS ATTNY-DIR

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	10,131
Franklin Center	12,135
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	364,583
Office of Budget	20,982
Info Services - Ops/Sys/Prog/Comm	118,512
Info Services - Network	180,763
Info Services - FMS	11,189
Human Resources	76,805
Financial Services & Int. Audit	36,908
Payroll	12,730
Treasurer-Ind	21,894
Records	55,881
Purchasing	26,787
Printing/Mail	42,226
Telephone	4,832
Pros Attny-Ind	42,479
PIO	27,661
Total Allocation Amount	1,066,498
Total Direct Cost	7,129,211
Indirect Cost Rate	14.96%

**2016 Clark County Indirect Cost Allocation
2014 Costs
Detail by Central Service Department**

Allocation Sheets PA-CHILD
SUPPORT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	5,826
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	3,112
Human Resources	22,182
Financial Services & Int. Audit	9,316
Payroll	3,676
Treasurer-Ind	131
Records	16,236
Purchasing	4,208
Printing/Mail	11,724
Telephone	1,373
Pros Attny-Ind	11,795
PIO	7,680
Total Allocation Amount	97,260
Total Direct Cost	1,979,452
Indirect Cost Rate	4.91%

**2016 Clark County Indirect Cost Allocation
2014 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	19,917
Facilities Management	95,615
Office of Budget	3,214
Info Services - Ops/Sys/Prog/Comm	4,233
Info Services - Network	6,456
Info Services - FMS	1,543
Human Resources	9,705
Financial Services & Int. Audit	6,118
Payroll	1,608
Treasurer-Ind	131
Records	2,883
Purchasing	8,728
Printing/Mail	6,467
Telephone	661
Pros Attny-Ind	6,506
PIO	4,237
Total Allocation Amount	178,021
Total Direct Cost	1,121,485
Indirect Cost Rate	15.87%

**2016 Clark County Indirect Cost Allocation
2014 Costs
Detail by Central Service Department**

Allocation Sheets

COMMISSIONERS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	58,015
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	102,141
Office of Budget	3,434
Info Services - Ops/Sys/Prog/Comm	14,814
Info Services - Network	22,595
Info Services - FMS	1,677
Human Resources	11,091
Financial Services & Int. Audit	6,018
Payroll	1,838
Treasurer-Ind	196
Records	487
Purchasing	8,155
Printing/Mail	6,911
Telephone	1,933
Pros Attny-Ind	6,952
PIO	4,527
Total Allocation Amount	250,784
Total Direct Cost	1,166,750
Indirect Cost Rate	21.49%

**2016 Clark County Indirect Cost Allocation
2014 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	3,257
Facilities Management	0
Office of Budget	1,168
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	495
Human Resources	0
Financial Services & Int. Audit	5,565
Payroll	0
Treasurer-Ind	65
Records	0
Purchasing	2,148
Printing/Mail	2,350
Telephone	3,560
Pros Attny-Ind	2,364
PIO	1,539
Total Allocation Amount	22,511
Total Direct Cost	396,757
Indirect Cost Rate	5.67%

**2016 Clark County Indirect Cost Allocation
2014 Costs
Detail by Central Service Department**

Allocation Sheets LAND
CONSERVATION

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

**2016 Clark County Indirect Cost Allocation
2014 Costs
Detail by Central Service Department**

Allocation Sheets

CONTINGENCY

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	3,739
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	7,525
Telephone	0
Pros Attny-Ind	7,570
PIO	4,929
Total Allocation Amount	23,763
Total Direct Cost	1,270,444
Indirect Cost Rate	1.87%

**2016 Clark County Indirect Cost Allocation
2014 Costs
Detail by Central Service Department**

Allocation Sheets

LOSS CONTROL

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	3,353
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	5,904
Office of Budget	910
Info Services - Ops/Sys/Prog/Comm	4,233
Info Services - Network	6,456
Info Services - FMS	5,372
Human Resources	5,545
Financial Services & Int. Audit	54,018
Payroll	919
Treasurer-Ind	3,987
Records	739
Purchasing	37,701
Printing/Mail	1,831
Telephone	102
Pros Attny-Ind	1,842
PIO	1,200
Total Allocation Amount	134,112
Total Direct Cost	309,190
Indirect Cost Rate	43.38%

2016 Clark County Indirect Cost Allocation
2014 Costs
Detail by Central Service Department

Allocation Sheets

ESA (Endangered
Species)

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

**2016 Clark County Indirect Cost Allocation
2014 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
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	29
Human Resources	0
Financial Services & Int. Audit	330
Payroll	0
Treasurer-Ind	261
Records	0
Purchasing	253
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	873
Total Direct Cost	0
Indirect Cost Rate	0.00%

2016 Clark County Indirect Cost Allocation
2014 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
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	20,457
Info Services - Network	31,203
Info Services - FMS	171
Human Resources	1,664
Financial Services & Int. Audit	0
Payroll	276
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	1,729
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	55,501
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2016 Clark County Indirect Cost Allocation
2014 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
Facilities Management	0
Office of Budget	15,027
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	11,269
Human Resources	0
Financial Services & Int. Audit	126,801
Payroll	0
Treasurer-Ind	261
Records	0
Purchasing	79,591
Printing/Mail	30,240
Telephone	0
Pros Attny-Ind	30,422
PIO	19,810
Total Allocation Amount	313,421
Total Direct Cost	5,105,635
Indirect Cost Rate	6.14%

**2016 Clark County Indirect Cost Allocation
2014 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
Facilities Management	0
Office of Budget	408
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	341
Human Resources	0
Financial Services & Int. Audit	3,837
Payroll	0
Treasurer-Ind	65
Records	126
Purchasing	1,827
Printing/Mail	822
Telephone	0
Pros Attny-Ind	827
PIO	538
Total Allocation Amount	8,791
Total Direct Cost	142,209
Indirect Cost Rate	6.18%

**2016 Clark County Indirect Cost Allocation
2014 Costs
Detail by Central Service Department**

Allocation Sheets

CORRECTIONS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	15,446
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	142,219
Office of Budget	17,369
Info Services - Ops/Sys/Prog/Comm	26,806
Info Services - Network	102,723
Info Services - FMS	11,179
Human Resources	80,687
Financial Services & Int. Audit	32,302
Payroll	13,373
Treasurer-Ind	327
Records	20,579
Purchasing	14,103
Printing/Mail	34,955
Telephone	6,103
Pros Attny-Ind	35,165
PIO	22,899
Total Allocation Amount	576,236
Total Direct Cost	5,901,682
Indirect Cost Rate	9.76%

**2016 Clark County Indirect Cost Allocation
2014 Costs
Detail by Central Service Department**

DEPARTMENT OF
ENVIRONMENTAL
SERVICES

Allocation Sheets

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	64,179
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	112,992
Office of Budget	9,580
Info Services - Ops/Sys/Prog/Comm	43,737
Info Services - Network	66,710
Info Services - FMS	6,516
Human Resources	25,509
Financial Services & Int. Audit	43,763
Payroll	4,228
Treasurer-Ind	1,569
Records	414
Purchasing	27,048
Printing/Mail	19,280
Telephone	0
Pros Attny-Ind	19,396
PIO	12,630
Total Allocation Amount	457,552
Total Direct Cost	3,255,159
Indirect Cost Rate	14.06%

**2016 Clark County Indirect Cost Allocation
2014 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	7,383
Facilities Management	719,125
Office of Budget	3,994
Info Services - Ops/Sys/Prog/Comm	11,287
Info Services - Network	17,216
Info Services - FMS	4,022
Human Resources	21,073
Financial Services & Int. Audit	20,839
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	5,112
Printing/Mail	8,039
Telephone	51
Pros Attny-Ind	8,087
PIO	5,266
Total Allocation Amount	831,494
Total Direct Cost	2,711,178
Indirect Cost Rate	30.67%

**2016 Clark County Indirect Cost Allocation
2014 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
Facilities Management	0
Office of Budget	1,223
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	211
Human Resources	0
Financial Services & Int. Audit	2,375
Payroll	0
Treasurer-Ind	301
Records	0
Purchasing	4,645
Printing/Mail	1,531
Telephone	0
Pros Attny-Ind	2,477
PIO	1,613
Total Allocation Amount	14,376
Total Direct Cost	415,645
Indirect Cost Rate	3.46%

**2016 Clark County Indirect Cost Allocation
2014 Costs
Detail by Central Service Department**

Allocation Sheets

CLARK COUNTY
FAIR

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	51,719
Facilities Management	0
Office of Budget	11,715
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	5,507
Human Resources	0
Financial Services & Int. Audit	61,959
Payroll	0
Treasurer-Ind	45,774
Records	1,730
Purchasing	17,920
Printing/Mail	0
Telephone	2,136
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	198,459
Total Direct Cost	5,002,986
Indirect Cost Rate	3.97%

**2016 Clark County Indirect Cost Allocation
2014 Costs
Detail by Central Service Department**

Allocation Sheets

EMS FUND

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	91
Human Resources	0
Financial Services & Int. Audit	1,024
Payroll	0
Treasurer-Ind	27
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	1,142
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2016 Clark County Indirect Cost Allocation
2014 Costs
Detail by Central Service Department**

Allocation Sheets RADIO
COMMUNICATIONS

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

**2016 Clark County Indirect Cost Allocation
2014 Costs
Detail by Central Service Department**

Allocation Sheets

GIS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	33,032
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	23,027
Facilities Management	58,155
Office of Budget	6,320
Info Services - Ops/Sys/Prog/Comm	35,271
Info Services - Network	53,799
Info Services - FMS	3,136
Human Resources	19,964
Financial Services & Int. Audit	12,152
Payroll	3,309
Treasurer-Ind	6,043
Records	505
Purchasing	3,450
Printing/Mail	7,911
Telephone	1,322
Pros Attny-Ind	12,796
PIO	8,332
Total Allocation Amount	288,524
Total Direct Cost	2,147,461
Indirect Cost Rate	13.44%

2016 Clark County Indirect Cost Allocation
2014 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
Facilities Management	104,324
Office of Budget	3,871
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	138
Human Resources	0
Financial Services & Int. Audit	1,556
Payroll	0
Treasurer-Ind	31,500
Records	0
Purchasing	3,156
Printing/Mail	4,846
Telephone	0
Pros Attny-Ind	7,838
PIO	5,104
Total Allocation Amount	162,334
Total Direct Cost	1,315,424
Indirect Cost Rate	12.34%

**2016 Clark County Indirect Cost Allocation
2014 Costs
Detail by Central Service Department**

Allocation Sheets SPECIAL LAW
ENFORCEMENT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	328
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	328
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2016 Clark County Indirect Cost Allocation
2014 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
Facilities Management	0
Office of Budget	2,765
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	1,852
Human Resources	14,418
Financial Services & Int. Audit	4,136
Payroll	2,390
Treasurer-Ind	328
Records	0
Purchasing	1,263
Printing/Mail	3,461
Telephone	0
Pros Attny-Ind	5,598
PIO	3,645
Total Allocation Amount	39,855
Total Direct Cost	939,420
Indirect Cost Rate	4.24%

**2016 Clark County Indirect Cost Allocation
2014 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	0
Facilities Management	0
Office of Budget	2,957
Info Services - Ops/Sys/Prog/Comm	23,985
Info Services - Network	37,785
Info Services - FMS	2,090
Human Resources	13,975
Financial Services & Int. Audit	7,330
Payroll	2,316
Treasurer-Ind	55
Records	4,199
Purchasing	16,795
Printing/Mail	452
Telephone	1,424
Pros Attny-Ind	5,986
PIO	3,898
Total Allocation Amount	123,247
Total Direct Cost	1,004,610
Indirect Cost Rate	12.27%

**2016 Clark County Indirect Cost Allocation
2014 Costs
Detail by Central Service Department**

Allocation Sheets

DEVELOPMENT
REVIEW

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

**2016 Clark County Indirect Cost Allocation
2014 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
Facilities Management	0
Office of Budget	3,808
Info Services - Ops/Sys/Prog/Comm	15,519
Info Services - Network	23,671
Info Services - FMS	1,233
Human Resources	7,764
Financial Services & Int. Audit	4,873
Payroll	1,287
Treasurer-Ind	137
Records	0
Purchasing	1,691
Printing/Mail	582
Telephone	0
Pros Attny-Ind	7,710
PIO	5,020
Total Allocation Amount	73,296
Total Direct Cost	1,293,919
Indirect Cost Rate	5.66%

**2016 Clark County Indirect Cost Allocation
2014 Costs
Detail by Central Service Department**

Allocation Sheets

INSPECTION

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

**2016 Clark County Indirect Cost Allocation
2014 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
Facilities Management	0
Office of Budget	2,101
Info Services - Ops/Sys/Prog/Comm	8,465
Info Services - Network	12,912
Info Services - FMS	919
Human Resources	4,436
Financial Services & Int. Audit	5,201
Payroll	735
Treasurer-Ind	0
Records	0
Purchasing	2,458
Printing/Mail	321
Telephone	305
Pros Attny-Ind	4,254
PIO	2,770
Total Allocation Amount	44,878
Total Direct Cost	713,928
Indirect Cost Rate	6.29%

**2016 Clark County Indirect Cost Allocation
2014 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	17,841
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	31,410
Office of Budget	3,957
Info Services - Ops/Sys/Prog/Comm	22,574
Info Services - Network	34,431
Info Services - FMS	2,338
Human Resources	11,645
Financial Services & Int. Audit	12,818
Payroll	1,930
Treasurer-Ind	0
Records	0
Purchasing	4,393
Printing/Mail	605
Telephone	1,068
Pros Attny-Ind	8,011
PIO	5,217
Total Allocation Amount	158,238
Total Direct Cost	1,344,548
Indirect Cost Rate	11.77%

**2016 Clark County Indirect Cost Allocation
2014 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
Facilities Management	0
Office of Budget	4,145
Info Services - Ops/Sys/Prog/Comm	35,271
Info Services - Network	53,799
Info Services - FMS	2,174
Human Resources	15,527
Financial Services & Int. Audit	6,470
Payroll	2,574
Treasurer-Ind	0
Records	0
Purchasing	16,173
Printing/Mail	634
Telephone	1,475
Pros Attny-Ind	8,391
PIO	5,464
Total Allocation Amount	152,096
Total Direct Cost	1,408,199
Indirect Cost Rate	10.80%

**2016 Clark County Indirect Cost Allocation
2014 Costs
Detail by Central Service Department**

Allocation Sheets

ANIMAL CONTROL

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	10,060
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	17,712
Office of Budget	3,452
Info Services - Ops/Sys/Prog/Comm	8,465
Info Services - Network	12,912
Info Services - FMS	1,872
Human Resources	6,655
Financial Services & Int. Audit	13,350
Payroll	1,103
Treasurer-Ind	6,973
Records	2,054
Purchasing	13,927
Printing/Mail	528
Telephone	610
Pros Attny-Ind	6,989
PIO	4,551
Total Allocation Amount	111,213
Total Direct Cost	1,172,981
Indirect Cost Rate	9.48%

**2016 Clark County Indirect Cost Allocation
2014 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
Facilities Management	0
Office of Budget	8,065
Info Services - Ops/Sys/Prog/Comm	36,682
Info Services - Network	55,951
Info Services - FMS	5,252
Human Resources	32,164
Financial Services & Int. Audit	21,827
Payroll	5,331
Treasurer-Ind	82
Records	0
Purchasing	18,581
Printing/Mail	1,233
Telephone	2,492
Pros Attny-Ind	16,328
PIO	10,632
Total Allocation Amount	214,619
Total Direct Cost	2,740,225
Indirect Cost Rate	7.83%

**2016 Clark County Indirect Cost Allocation
2014 Costs
Detail by Central Service Department**

Allocation Sheets CODE
ENFORCEMENT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	3,353
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	5,904
Office of Budget	1,665
Info Services - Ops/Sys/Prog/Comm	7,054
Info Services - Network	10,760
Info Services - FMS	677
Human Resources	5,545
Financial Services & Int. Audit	1,188
Payroll	919
Treasurer-Ind	246
Records	3,100
Purchasing	1,691
Printing/Mail	255
Telephone	407
Pros Attny-Ind	3,370
PIO	2,195
Total Allocation Amount	48,328
Total Direct Cost	565,632
Indirect Cost Rate	8.54%

**2016 Clark County Indirect Cost Allocation
2014 Costs
Detail by Central Service Department**

Allocation Sheets

FIRE MARSHAL

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	3,353
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	5,904
Office of Budget	3,448
Info Services - Ops/Sys/Prog/Comm	9,876
Info Services - Network	15,064
Info Services - FMS	4,275
Human Resources	7,764
Financial Services & Int. Audit	39,108
Payroll	1,287
Treasurer-Ind	27
Records	18
Purchasing	6,454
Printing/Mail	527
Telephone	814
Pros Attny-Ind	6,980
PIO	4,545
Total Allocation Amount	109,444
Total Direct Cost	1,171,423
Indirect Cost Rate	9.34%

**2016 Clark County Indirect Cost Allocation
2014 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	117,780
Facilities Management	0
Office of Budget	49,820
Info Services - Ops/Sys/Prog/Comm	119,923
Info Services - Network	182,915
Info Services - FMS	19,732
Human Resources	90,946
Financial Services & Int. Audit	116,646
Payroll	15,074
Treasurer-Ind	6,357
Records	2,811
Purchasing	98,326
Printing/Mail	7,617
Telephone	4,069
Pros Attny-Ind	100,862
PIO	0
Total Allocation Amount	932,878
Total Direct Cost	16,927,446
Indirect Cost Rate	5.51%

**2016 Clark County Indirect Cost Allocation
2014 Costs
Detail by Central Service Department**

Allocation Sheets

PW - ADMIN

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	5,645
Info Services - Ops/Sys/Prog/Comm	7,760
Info Services - Network	11,836
Info Services - FMS	3,145
Human Resources	19,409
Financial Services & Int. Audit	12,902
Payroll	3,217
Treasurer-Ind	5,332
Records	11,245
Purchasing	17,238
Printing/Mail	863
Telephone	3,102
Pros Attny-Ind	11,428
PIO	0
Total Allocation Amount	113,123
Total Direct Cost	1,917,985
Indirect Cost Rate	5.90%

**2016 Clark County Indirect Cost Allocation
2014 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	5,191
Facilities Management	0
Office of Budget	49,414
Info Services - Ops/Sys/Prog/Comm	64,899
Info Services - Network	98,989
Info Services - FMS	19,186
Human Resources	92,609
Financial Services & Int. Audit	108,581
Payroll	15,349
Treasurer-Ind	205
Records	0
Purchasing	30,065
Printing/Mail	7,555
Telephone	2,390
Pros Attny-Ind	100,041
PIO	0
Total Allocation Amount	594,478
Total Direct Cost	16,909,924
Indirect Cost Rate	3.52%

**2016 Clark County Indirect Cost Allocation
2014 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
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	164
Human Resources	0
Financial Services & Int. Audit	1,843
Payroll	0
Treasurer-Ind	109
Records	0
Purchasing	4,040
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	6,156
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2016 Clark County Indirect Cost Allocation
2014 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
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	258
Human Resources	0
Financial Services & Int. Audit	2,908
Payroll	0
Treasurer-Ind	164
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	3,330
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2016 Clark County Indirect Cost Allocation
2014 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
Facilities Management	0
Office of Budget	975
Info Services - Ops/Sys/Prog/Comm	9,171
Info Services - Network	13,988
Info Services - FMS	1,234
Human Resources	0
Financial Services & Int. Audit	13,882
Payroll	0
Treasurer-Ind	984
Records	0
Purchasing	3,156
Printing/Mail	1,220
Telephone	1,373
Pros Attny-Ind	1,973
PIO	1,285
Total Allocation Amount	49,241
Total Direct Cost	331,126
Indirect Cost Rate	14.87%

**2016 Clark County Indirect Cost Allocation
2014 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
Facilities Management	25,951
Office of Budget	2,202
Info Services - Ops/Sys/Prog/Comm	11,992
Info Services - Network	18,292
Info Services - FMS	1,623
Human Resources	5,545
Financial Services & Int. Audit	11,835
Payroll	919
Treasurer-Ind	820
Records	0
Purchasing	12,605
Printing/Mail	2,756
Telephone	2,187
Pros Attny-Ind	4,458
PIO	2,903
Total Allocation Amount	104,088
Total Direct Cost	748,148
Indirect Cost Rate	13.91%

2016 Clark County Indirect Cost Allocation
2014 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
Facilities Management	0
Office of Budget	1,373
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	200
Human Resources	0
Financial Services & Int. Audit	2,252
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	758
Printing/Mail	1,719
Telephone	0
Pros Attny-Ind	2,780
PIO	1,810
Total Allocation Amount	10,891
Total Direct Cost	466,517
Indirect Cost Rate	2.33%

**2016 Clark County Indirect Cost Allocation
2014 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
Facilities Management	0
Office of Budget	1,152
Info Services - Ops/Sys/Prog/Comm	2,116
Info Services - Network	3,228
Info Services - FMS	829
Human Resources	5,545
Financial Services & Int. Audit	2,908
Payroll	919
Treasurer-Ind	0
Records	1,586
Purchasing	564
Printing/Mail	1,442
Telephone	305
Pros Attny-Ind	2,332
PIO	1,519
Total Allocation Amount	24,445
Total Direct Cost	391,392
Indirect Cost Rate	6.25%

**2016 Clark County Indirect Cost Allocation
2014 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	7,404
Facilities Management	0
Office of Budget	9,268
Info Services - Ops/Sys/Prog/Comm	8,465
Info Services - Network	12,912
Info Services - FMS	4,214
Human Resources	14,418
Financial Services & Int. Audit	30,713
Payroll	2,390
Treasurer-Ind	0
Records	0
Purchasing	5,723
Printing/Mail	11,601
Telephone	458
Pros Attny-Ind	18,764
PIO	12,219
Total Allocation Amount	138,550
Total Direct Cost	3,149,186
Indirect Cost Rate	4.40%

2016 Clark County Indirect Cost Allocation
2014 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
Facilities Management	0
Office of Budget	18,432
Info Services - Ops/Sys/Prog/Comm	80,419
Info Services - Network	122,661
Info Services - FMS	22,158
Human Resources	79,855
Financial Services & Int. Audit	156,801
Payroll	13,235
Treasurer-Ind	7,902
Records	11,893
Purchasing	48,075
Printing/Mail	2,818
Telephone	4,628
Pros Attny-Ind	37,316
PIO	24,299
Total Allocation Amount	630,495
Total Direct Cost	6,269,789
Indirect Cost Rate	10.06%

**2016 Clark County Indirect Cost Allocation
2014 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	2,061
Facilities Management	0
Office of Budget	7,303
Info Services - Ops/Sys/Prog/Comm	23,985
Info Services - Network	36,583
Info Services - FMS	4,196
Human Resources	14,418
Financial Services & Int. Audit	30,508
Payroll	2,390
Treasurer-Ind	1,422
Records	0
Purchasing	18,616
Printing/Mail	1,117
Telephone	1,119
Pros Attny-Ind	14,785
PIO	9,628
Total Allocation Amount	168,131
Total Direct Cost	2,481,419
Indirect Cost Rate	6.78%

2016 Clark County Indirect Cost Allocation
2014 Costs
Detail by Central Service Department

Allocation Sheets

CLEAN WATER
FUND

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	12,846
Info Services - Ops/Sys/Prog/Comm	35,271
Info Services - Network	53,799
Info Services - FMS	3,486
Human Resources	19,964
Financial Services & Int. Audit	16,094
Payroll	3,309
Treasurer-Ind	27
Records	0
Purchasing	7,490
Printing/Mail	1,964
Telephone	2,797
Pros Attny-Ind	26,007
PIO	16,935
Total Allocation Amount	199,990
Total Direct Cost	4,364,782
Indirect Cost Rate	4.58%

**2016 Clark County Indirect Cost Allocation
2014 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
Facilities Management	0
Office of Budget	11,460
Info Services - Ops/Sys/Prog/Comm	15,519
Info Services - Network	23,671
Info Services - FMS	4,455
Human Resources	16,082
Financial Services & Int. Audit	31,491
Payroll	2,665
Treasurer-Ind	0
Records	0
Purchasing	11,607
Printing/Mail	1,752
Telephone	2,085
Pros Attny-Ind	23,202
PIO	15,109
Total Allocation Amount	159,100
Total Direct Cost	3,893,947
Indirect Cost Rate	4.09%

**2016 Clark County Indirect Cost Allocation
2014 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	3,481
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	5,367
Info Services - Ops/Sys/Prog/Comm	43,737
Info Services - Network	66,710
Info Services - FMS	2,515
Human Resources	8,873
Financial Services & Int. Audit	18,018
Payroll	1,471
Treasurer-Ind	711
Records	10,758
Purchasing	7,860
Printing/Mail	821
Telephone	1,271
Pros Attny-Ind	10,866
PIO	7,076
Total Allocation Amount	189,536
Total Direct Cost	1,823,652
Indirect Cost Rate	10.39%

**2016 Clark County Indirect Cost Allocation
2014 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
Facilities Management	0
Office of Budget	17,403
Info Services - Ops/Sys/Prog/Comm	16,930
Info Services - Network	25,823
Info Services - FMS	10,500
Human Resources	24,955
Financial Services & Int. Audit	89,232
Payroll	4,136
Treasurer-Ind	1,531
Records	829
Purchasing	24,585
Printing/Mail	2,661
Telephone	1,780
Pros Attny-Ind	35,233
PIO	22,943
Total Allocation Amount	278,542
Total Direct Cost	5,913,088
Indirect Cost Rate	4.71%

**2016 Clark County Indirect Cost Allocation
2014 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
Facilities Management	0
Office of Budget	5,139
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	2,821
Human Resources	16,082
Financial Services & Int. Audit	13,104
Payroll	2,665
Treasurer-Ind	191
Records	0
Purchasing	9,610
Printing/Mail	786
Telephone	0
Pros Attny-Ind	10,404
PIO	6,775
Total Allocation Amount	67,578
Total Direct Cost	1,746,137
Indirect Cost Rate	1.67%

**2016 Clark County Indirect Cost Allocation
2014 Costs
Detail by Central Service Department**

Allocation Sheets

CENTRAL STORES

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	57
Human Resources	555
Financial Services & Int. Audit	0
Payroll	92
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	704
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2016 Clark County Indirect Cost Allocation
2014 Costs
Detail by Central Service Department**

Allocation Sheets

FACILITIES
MANAGEMENT -
DIR

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	24,999
Info Services - Ops/Sys/Prog/Comm	12,698
Info Services - Network	19,368
Info Services - FMS	4,911
Human Resources	47,691
Financial Services & Int. Audit	0
Payroll	7,904
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	31,292
Telephone	0
Pros Attny-Ind	50,612
PIO	32,957
Total Allocation Amount	232,432
Total Direct Cost	8,494,131
Indirect Cost Rate	2.74%

**2016 Clark County Indirect Cost Allocation
2014 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
Facilities Management	0
Office of Budget	863
Info Services - Ops/Sys/Prog/Comm	2,822
Info Services - Network	4,304
Info Services - FMS	734
Human Resources	2,218
Financial Services & Int. Audit	5,692
Payroll	368
Treasurer-Ind	55
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	17,055
Total Direct Cost	293,113
Indirect Cost Rate	5.82%

**2016 Clark County Indirect Cost Allocation
2014 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
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	1,780
Human Resources	10,536
Financial Services & Int. Audit	7,822
Payroll	1,746
Treasurer-Ind	1,695
Records	0
Purchasing	0
Printing/Mail	0
Telephone	763
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	24,343
Total Direct Cost	1,460,590
Indirect Cost Rate	1.67%

2016 Clark County Indirect Cost Allocation
2014 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
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	1,903
Human Resources	0
Financial Services & Int. Audit	21,417
Payroll	12,500
Treasurer-Ind	10,281
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	46,102
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2016 Clark County Indirect Cost Allocation
2014 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
Facilities Management	0
Office of Budget	29,105
Info Services - Ops/Sys/Prog/Comm	152,372
Info Services - Network	232,410
Info Services - FMS	20,711
Human Resources	97,046
Financial Services & Int. Audit	120,600
Payroll	16,085
Treasurer-Ind	52,418
Records	16,957
Purchasing	41,739
Printing/Mail	0
Telephone	9,155
Pros Attny-Ind	58,924
PIO	38,370
Total Allocation Amount	885,893
Total Direct Cost	9,896,359
Indirect Cost Rate	8.95%

**2016 Clark County Indirect Cost Allocation
2014 Costs
Detail by Central Service Department**

Allocation Sheets EMERGENCY
MANAGEMENT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	3,018
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	5,314
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	8,332
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2016 Clark County Indirect Cost Allocation
2014 Costs
Detail by Central Service Department**

Allocation Sheets

LAW LIBRARY

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	3,976
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
Facilities Management	41,643
Office of Budget	551
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	692
Human Resources	0
Financial Services & Int. Audit	7,781
Payroll	0
Treasurer-Ind	5,633
Records	0
Purchasing	0
Printing/Mail	690
Telephone	102
Pros Attny-Ind	1,116
PIO	727
Total Allocation Amount	62,910
Total Direct Cost	187,308
Indirect Cost Rate	33.59%

**2016 Clark County Indirect Cost Allocation
2014 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
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	8,893
Human Resources	20,796
Financial Services & Int. Audit	75,964
Payroll	13,787
Treasurer-Ind	1,641
Records	1,406
Purchasing	19,823
Printing/Mail	4,910
Telephone	203
Pros Attny-Ind	21,648
PIO	0
Total Allocation Amount	169,068
Total Direct Cost	10,910,165
Indirect Cost Rate	1.55%

**2016 Clark County Indirect Cost Allocation
2014 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
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	7,645
Human Resources	0
Financial Services & Int. Audit	86,017
Payroll	10,662
Treasurer-Ind	568,754
Records	0
Purchasing	26,115
Printing/Mail	0
Telephone	14,597
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	713,790
Total Direct Cost	0
Indirect Cost Rate	0.00%