

Central Service Cost Allocation Plan For 2022

Clark County Washington



Representing costs for the year ending December 31, 2020

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2022 Annual Budget
Central Service Allocation Plan for Clark County
Based on the Year 2020

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 2021**. 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 for the year ended December 31, 2020. The statistics allocation data comes from other non-accounting information maintained in the central service departments for the year ended December 31, 2020.

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, 2020, to establish cost allocations or billings for the 2022 annual budget period. These are allowable in accordance with the requirements of 2 CFR 200, "Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards". Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct.

Governmental Unit: Clark County, Washington

Signature:



Name of Official:

Mark Gassaway

Title:

Finance Director

Date of Execution:

June 30, 2021

Central Service Cost Allocation Plan

Summary of Costs and Rate By Department/Org Unit

2022 Central Service Cost Allocation Plan (2020 Actuals)
Summary of Costs and Rate by Department/Org Unit

DESCRIPTION	2022 Total Indirect Costs	2020 Total Expenses	2022 Indirect Cost %
ASSESSMENT	802,219	4,428,928	18.11%
AUDITOR - AUTO LICENSING & RECORDING	261,687	1,146,358	22.83%
TREASURER - DIRECT	259,506	1,588,647	16.34%
BOARD OF EQUALIZATION	36,920	138,620	26.63%
COMMUNITY SUPPORT	97,247	1,136,361	8.56%
COUNTY CLERK	808,565	3,487,611	23.18%
DISTRICT COURT	939,910	6,233,966	15.08%
SUPERIOR COURT	764,770	4,788,242	15.97%
JUVENILE	1,064,785	7,915,306	13.45%
SHERIFF LAW ENFORCEMENT	1,025,588	24,744,937	4.14%
SHERIFF SUPPORT/CIVIL BRANCH	1,896,104	8,553,800	22.17%
JAIL	1,693,351	28,012,572	6.04%
PROSECUTING ATTORNEY - DIRECT	1,009,876	9,018,954	11.20%
PA-CHILD SUPPORT	120,935	2,276,136	5.31%
MEDICAL EXAMINER	158,945	1,643,744	9.67%
COMMISSIONERS	127,530	987,710	12.91%
RISK MANAGEMENT	61,074	1,321,057	4.62%
COOP EXTENSION SERVICES	154,257	371,747	41.50%
INDIGENT DEFENSE	237,859	5,648,154	4.21%
LEWIS & CLARK RAILROAD	6,070	153,621	3.95%
CORRECTIONS	633,628	5,409,301	11.71%
VEGETATION MANAGEMENT	233,154	1,473,171	15.83%
FORESTRY OPERATIONS	86,110	138,619	62.12%
PARKS	299,110	2,923,897	10.23%
AUDITOR'S O&M	13,384	342,504	3.91%
EVENT CENTER	177,565	1,667,255	10.65%
TRI-MOUNTAIN GOLF	112,523	1,501,671	7.49%
MENTAL HEALTH SALES TAX	71,913	2,667,250	2.70%
COMMUNITY DEV ADMIN	257,122	1,875,826	13.71%
ENGINEERING	186,909	2,137,919	8.74%
DEVELOPMENT SERVICES	144,060	1,756,269	8.20%
WETLAND AND HABITAT	24,006	550,816	4.36%
COMMUNITY PLANNING	153,634	951,924	16.14%
CUSTOMER SERVICE	258,522	1,890,707	13.67%
ANIMAL CONTROL	114,735	1,385,231	8.28%
BUILDING SAFETY	313,191	4,826,245	6.49%
CODE ENFORCEMENT	53,447	693,228	7.71%
FIRE MARSHAL	69,756	1,372,966	5.08%
PUBLIC WORKS - TRANSPORTATION	1,280,973	20,075,767	6.38%
PUBLIC WORKS - ADMIN	464,086	6,378,202	7.28%
PUBLIC WORKS - ROAD OPERATIONS	708,945	15,257,844	4.65%
CAMP BONNEVILLE	84,018	3,428,049	2.45%
SPECIAL INVESTIGATION	783	2,285	34.27%
NARCOTICS TASK FORCE	121,269	349,096	34.74%
CHILD JUSTICE CENTER	149,297	1,024,788	14.57%
VETERANS ASSISTANCE	20,782	632,651	3.28%
VICTIM WITNESS	53,079	605,159	8.77%
MPD-OPERATIONS FUND	333,192	3,398,042	9.81%
DEPT. of COMMUNITY SERVICES	708,266	7,807,653	9.07%
SOLID WASTE	166,145	2,417,851	6.87%
CLEAN WATER	347,390	6,858,065	5.07%
WASTEWATER OPERATIONS	190,551	4,088,928	4.66%
ELECTIONS	321,781	2,761,415	11.65%
ER&R	240,896	5,490,169	4.39%
TER&R	235,973	2,959,996	7.97%
FACILITIES MANAGEMENT - DIRECT	567,204	6,455,935	8.79%
MOSQUITO CONTROL DISTRICT	20,573	570,371	3.61%
REGIONAL TRANSPORTATION COUNCIL	25,846	2,019,973	1.28%
SWCAA	61,038	2,251,216	2.71%
HEALTH DEPARTMENT	964,119	8,548,299	11.28%
ENVIRONMENTAL PUBLIC HEALTH	78,899	-	0.00%
EMERGENCY MANAGEMENT	18,162	461,632	3.93%
LAW LIBRARY	69,126	200,431	34.49%
CRESA	125,853	11,683,183	1.08%
OTHER AGENCIES	882,368	-	0.00%
Total	22,970,581	262,888,269	8.74%

Central Service Cost Allocation Plan

Summary of Cost Allocation By Department/Org Unit

**2022 Central Service Cost Allocation Plan (2020 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	Courthouse	Franklin Center	Corrections Center	Juvenile Center	Public Service Center
ASSESSMENT	-	-	-	-	4,280
AUDITOR - AUTO LICENSING & RECORDING	-	-	-	-	656
TREASURER - DIRECT	-	-	-	-	-
BOARD OF EQUALIZATION	-	-	-	-	-
COMMUNITY SUPPORT	10,676	-	-	-	-
COUNTY CLERK	27,349	-	-	-	-
DISTRICT COURT	43,334	-	-	-	-
SUPERIOR COURT	-	-	-	190,265	-
JUVENILE	-	-	7,590	-	-
SHERIFF LAW ENFORCEMENT	-	-	68,309	-	-
SHERIFF SUPPORT/CIVIL BRANCH	-	-	239,134	-	-
JAIL	13,637	10,971	-	-	-
PROSECUTING ATTORNEY - DIRECT	-	-	-	-	-
PA-CHILD SUPPORT	-	-	-	-	-
MEDICAL EXAMINER	-	-	-	-	31,433
COMMISSIONERS	-	-	-	-	5,047
RISK MANAGEMENT	-	-	-	-	-
COOP EXTENSION SERVICES	-	-	-	-	-
INDIGENT DEFENSE	-	-	-	-	-
LEWIS & CLARK RAILROAD	-	-	14,576	-	-
CORRECTIONS	-	-	-	-	48,295
VEGETATION MANAGEMENT	-	-	-	-	48,295
FORESTRY OPERATIONS	-	-	-	-	-
PARKS	-	-	-	-	-
AUDITOR'S O&M	-	-	-	-	-
EVENT CENTER	-	-	-	-	-
TRI-MOUNTAIN GOLF	-	-	-	-	-
MENTAL HEALTH SALES TAX	-	-	-	-	-
COMMUNITY DEV ADMIN	-	-	-	-	-
ENGINEERING	-	-	-	-	-
DEVELOPMENT SERVICES	-	-	-	-	-
WETLAND AND HABITAT	-	-	-	-	26,850
COMMUNITY PLANNING	-	-	-	-	-
CUSTOMER SERVICE	-	-	-	-	15,141
ANIMAL CONTROL	-	-	-	-	-
BUILDING SAFETY	-	-	-	-	5,047
CODE ENFORCEMENT	-	-	-	-	5,047
FIRE MARSHAL	-	-	-	-	-
PUBLIC WORKS - TRANSPORTATION	-	-	-	-	-
PUBLIC WORKS - ADMIN	-	-	-	-	-
PUBLIC WORKS - ROAD OPERATIONS	-	-	-	-	-
CAMP BONNEVILLE	-	-	-	-	-
SPECIAL INVESTIGATION	-	-	-	-	-
NARCOTICS TASK FORCE	-	-	-	-	-
CHILD JUSTICE CENTER	-	-	-	-	-
VETERANS ASSISTANCE	-	-	-	-	-
VICTIM WITNESS	-	-	-	-	-
MPD-OPERATIONS FUND	-	-	-	-	-
DEPT. of COMMUNITY SERVICES	-	-	-	-	-
SOLID WASTE	-	-	-	-	-
CLEAN WATER	-	-	-	-	-
WASTEWATER OPERATIONS	-	-	-	-	-
ELECTIONS	-	-	-	-	-
ER&R	-	-	-	-	-
TER&R	-	-	-	-	8,345
FACILITIES MANAGEMENT - DIRECT	-	-	-	-	-
MOSQUITO CONTROL DISTRICT	-	-	-	-	-
REGIONAL TRANSPORTATION COUNCIL	-	-	-	-	-
SWCAA	-	-	-	-	-
HEALTH DEPARTMENT	-	-	-	-	-
ENVIRONMENTAL PUBLIC HEALTH	-	-	-	-	4,542
EMERGENCY MANAGEMENT	5,353	-	-	-	-
LAW LIBRARY	-	-	-	-	-
CRESA	-	-	-	-	-
OTHER AGENCIES	-	-	-	-	-
Total	100,349	10,971	329,609	190,265	202,980

**2022 Central Service Cost Allocation Plan (2020 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	1408 Franklin	Pepsi Building	Bond Interest	GIS	Equipment Depreciation
ASSESSMENT	-	-	-	63,314	1,124
AUDITOR - AUTO LICENSING & RECORDING	5,061	-	-	22,728	7,878
TREASURER - DIRECT	-	-	-	31,292	-
BOARD OF EQUALIZATION	-	-	-	111	-
COMMUNITY SUPPORT	-	-	-	738	19,097
COUNTY CLERK	-	-	-	39,848	-
DISTRICT COURT	-	-	-	51,492	60,576
SUPERIOR COURT	-	-	-	29,576	72,974
JUVENILE	-	-	-	12,685	-
SHERIFF LAW ENFORCEMENT	-	-	-	121,757	62,971
SHERIFF SUPPORT/CIVIL BRANCH	-	27,503	-	57,115	12,421
JAIL	-	-	-	154,964	41,542
PROSECUTING ATTORNEY - DIRECT	-	-	-	69,070	-
PA-CHILD SUPPORT	-	-	-	2,066	2,497
MEDICAL EXAMINER	-	-	-	7,970	6,520
COMMISSIONERS	-	-	-	4,428	-
RISK MANAGEMENT	-	-	-	443	-
COOP EXTENSION SERVICES	-	-	-	-	-
INDIGENT DEFENSE	-	-	-	295	-
LEWIS & CLARK RAILROAD	-	-	-	-	-
CORRECTIONS	-	-	-	7,383	1,398
VEGETATION MANAGEMENT	-	-	-	19,319	4,949
FORESTRY OPERATIONS	-	-	-	3,247	-
PARKS	-	-	-	27,800	7,359
AUDITOR'S O&M	-	-	-	-	4,217
EVENT CENTER	-	-	-	148	38,318
TRI-MOUNTAIN GOLF	-	-	-	-	-
MENTAL HEALTH SALES TAX	-	-	-	-	-
COMMUNITY DEV ADMIN	-	-	-	16,234	8,905
ENGINEERING	-	-	-	30,845	368
DEVELOPMENT SERVICES	-	-	-	16,234	-
WETLAND AND HABITAT	-	-	-	6,494	-
COMMUNITY PLANNING	-	-	-	11,364	-
CUSTOMER SERVICE	-	-	-	25,975	-
ANIMAL CONTROL	-	-	-	12,987	-
BUILDING SAFETY	-	-	-	50,326	-
CODE ENFORCEMENT	-	-	-	8,117	-
FIRE MARSHAL	-	-	-	12,987	-
PUBLIC WORKS - TRANSPORTATION	-	-	-	143,186	32,429
PUBLIC WORKS - ADMIN	-	-	-	34,092	-
PUBLIC WORKS - ROAD OPERATIONS	-	-	-	113,640	-
CAMP BONNEVILLE	-	-	-	-	-
SPECIAL INVESTIGATION	-	-	-	-	-
NARCOTICS TASK FORCE	-	-	-	1,328	18,847
CHILD JUSTICE CENTER	-	-	-	738	7,971
VETERANS ASSISTANCE	-	-	-	-	-
VICTIM WITNESS	-	-	-	996	-
MPD-OPERATIONS FUND	-	-	-	17,730	8,552
DEPT. of COMMUNITY SERVICES	-	-	-	7,010	-
SOLID WASTE	-	-	-	17,858	-
CLEAN WATER	-	-	-	80,065	1,939
WASTEWATER OPERATIONS	-	-	-	2,066	-
ELECTIONS	-	-	-	11,364	62,226
ER&R	-	-	-	3,251	-
TER&R	-	-	-	2,361	941
FACILITIES MANAGEMENT - DIRECT	-	11,276	37,075	22,928	10,335
MOSQUITO CONTROL DISTRICT	-	-	-	-	-
REGIONAL TRANSPORTATION COUNCIL	-	-	-	1,236	-
SWCAA	-	-	-	2,214	-
HEALTH DEPARTMENT	-	-	-	49,323	1,785
ENVIRONMENTAL PUBLIC HEALTH	-	-	-	78,899	-
EMERGENCY MANAGEMENT	-	-	-	-	-
LAW LIBRARY	-	-	-	132	-
CRESA	-	-	-	-	-
OTHER AGENCIES	-	-	-	-	-
Total	5,061	38,779	37,075	1,509,766	498,138

**2022 Central Service Cost Allocation Plan (2020 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	Facilities Managemet - Indirect	Office of Budget	Information Technology	Human Resources	Financial Services & Int. Audit
ASSESSMENT	47,548	11,691	415,843	38,451	13,161
AUDITOR - AUTO LICENSING & RECORDING	2,152	3,026	136,411	13,803	9,417
TREASURER - DIRECT	302	4,194	147,421	19,004	9,603
BOARD OF EQUALIZATION	-	366	26,402	123	4,563
COMMUNITY SUPPORT	-	3,000	39,603	4,930	4,742
COUNTY CLERK	23,934	9,206	453,236	44,366	17,419
DISTRICT COURT	61,309	16,456	424,902	57,331	54,855
SUPERIOR COURT	97,144	12,640	314,893	32,930	42,506
JUVENILE	123,068	20,894	402,576	84,740	36,856
SHERIFF LAW ENFORCEMENT	5,790	65,320	-	135,563	55,227
SHERIFF SUPPORT/CIVIL BRANCH	62,435	22,580	1,196,896	63,592	98,864
JAIL	182,439	73,946	-	172,535	105,043
PROSECUTING ATTORNEY - DIRECT	76,002	23,808	400,432	76,901	39,245
PA-CHILD SUPPORT	-	6,008	4,400	13,803	8,992
MEDICAL EXAMINER	-	4,339	57,205	8,873	22,749
COMMISSIONERS	14,445	2,607	39,603	4,930	7,437
RISK MANAGEMENT	2,319	3,487	-	2,958	14,709
COOP EXTENSION SERVICES	-	981	145,212	-	596
INDIGENT DEFENSE	-	14,910	8,801	1,972	96,505
LEWIS & CLARK RAILROAD	-	406	-	-	1,734
CORRECTIONS	11,121	14,279	350,308	49,320	21,804
VEGETATION MANAGEMENT	22,194	3,889	66,005	11,732	21,439
FORESTRY OPERATIONS	22,194	366	4,400	1,972	2,218
PARKS	-	7,718	52,914	16,883	78,415
AUDITOR'S O&M	-	904	-	-	521
EVENT CENTER	-	4,401	66,005	986	25,273
TRI-MOUNTAIN GOLF	-	3,964	-	-	3,648
MENTAL HEALTH SALES TAX	-	7,041	-	-	9,253
COMMUNITY DEV ADMIN	-	4,952	176,014	9,859	6,521
ENGINEERING	-	5,644	66,005	18,732	22,645
DEVELOPMENT SERVICES	-	4,636	70,406	9,859	6,149
WETLAND AND HABITAT	-	1,454	-	3,944	1,667
COMMUNITY PLANNING	12,339	2,513	66,005	6,901	5,769
CUSTOMER SERVICE	-	4,991	167,213	15,775	7,042
ANIMAL CONTROL	6,958	3,657	17,601	7,887	7,980
BUILDING SAFETY	-	12,740	114,409	30,563	14,657
CODE ENFORCEMENT	2,319	1,830	13,201	4,930	3,164
FIRE MARSHAL	2,319	3,624	8,801	7,887	4,511
PUBLIC WORKS - TRANSPORTATION	-	52,995	501,640	86,958	131,842
PUBLIC WORKS - ADMIN	-	16,837	224,418	20,704	14,613
PUBLIC WORKS - ROAD OPERATIONS	-	40,277	171,614	69,014	67,689
CAMP BONNEVILLE	-	9,049	-	-	5,635
SPECIAL INVESTIGATION	-	6	-	-	298
NARCOTICS TASK FORCE	-	922	57,205	8,873	18,871
CHILD JUSTICE CENTER	-	2,705	88,007	4,930	20,359
VETERANS ASSISTANCE	-	1,670	-	-	6,402
VICTIM WITNESS	-	1,597	26,402	6,655	700
MPD-OPERATIONS FUND	-	8,970	61,495	19,740	91,131
DEPT. of COMMUNITY SERVICES	-	20,610	246,420	46,831	218,260
SOLID WASTE	-	6,382	44,004	10,845	40,243
CLEAN WATER	-	18,103	96,808	17,254	26,531
WASTEWATER OPERATIONS	-	10,794	61,605	13,803	31,712
ELECTIONS	-	7,289	127,610	6,901	28,801
ER&R	-	14,493	66,005	21,715	42,841
TER&R	-	7,814	140,811	15,775	12,193
FACILITIES MANAGEMENT - DIRECT	-	17,042	110,009	25,527	178,203
MOSQUITO CONTROL DISTRICT	-	1,506	-	-	10,593
REGIONAL TRANSPORTATION COUNCIL	-	-	-	8,257	11,442
SWCAA	-	-	-	14,789	16,265
HEALTH DEPARTMENT	-	22,565	409,233	102,831	180,176
ENVIRONMENTAL PUBLIC HEALTH	-	-	-	-	-
EMERGENCY MANAGEMENT	2,087	-	-	-	10,571
LAW LIBRARY	11,999	529	13,201	882	2,717
CRESA	-	-	-	19,472	42,238
OTHER AGENCIES	-	-	-	-	138,035
Total	792,419	650,622	7,899,612	1,495,791	2,235,256

2022 Central Service Cost Allocation Plan (2020 Actuals)
Summary of Costs and Rate by Department/Org Unit

DESCRIPTION	Payroll	Treasurer-Ind	Records	Purchasing	Printing/Mail
ASSESSMENT	11,712	-	4,275	2,658	25,213
AUDITOR - AUTO LICENSING & RECORDING	4,204	24,038	2,225	3,434	6,526
TREASURER - DIRECT	5,789	-	8,462	869	9,044
BOARD OF EQUALIZATION	38	-	1,933	600	789
COMMUNITY SUPPORT	1,502	-	-	807	6,469
COUNTY CLERK	13,514	309	120,197	5,792	19,854
DISTRICT COURT	17,463	3,843	30,715	8,378	35,489
SUPERIOR COURT	10,031	-	3,455	9,092	27,259
JUVENILE	25,812	-	1,113	7,757	45,061
SHERIFF LAW ENFORCEMENT	41,294	19,875	-	13,074	140,869
SHERIFF SUPPORT/CIVIL BRANCH	19,370	25,209	35,957	34,008	48,696
JAIL	52,555	84,106	4,538	19,776	159,472
PROSECUTING ATTORNEY - DIRECT	23,425	696	88,076	6,423	51,344
PA-CHILD SUPPORT	4,204	-	31,301	1,934	12,958
MEDICAL EXAMINER	2,703	232	12,064	3,268	9,358
COMMISSIONERS	1,502	-	1,054	248	5,623
RISK MANAGEMENT	901	1,932	586	2,151	7,521
COOP EXTENSION SERVICES	-	-	-	-	2,116
INDIGENT DEFENSE	601	-	-	1,303	32,154
LEWIS & CLARK RAILROAD	-	-	761	83	875
CORRECTIONS	15,023	23,265	11,068	5,409	30,794
VEGETATION MANAGEMENT	3,574	-	-	2,162	8,387
FORESTRY OPERATIONS	601	-	-	31	789
PARKS	5,143	42,836	-	1,301	16,645
AUDITOR'S O&M	-	77	-	783	1,950
EVENT CENTER	300	26,589	498	2,648	-
TRI-MOUNTAIN GOLF	-	74,742	-	-	8,549
MENTAL HEALTH SALES TAX	-	928	-	1,107	15,184
COMMUNITY DEV ADMIN	3,003	850	1,171	2,606	-
ENGINEERING	5,706	1,546	3,045	1,593	-
DEVELOPMENT SERVICES	3,003	309	7,320	858	-
WETLAND AND HABITAT	1,201	618	439	259	-
COMMUNITY PLANNING	2,102	-	4,802	1,283	-
CUSTOMER SERVICE	4,805	3,401	527	1,572	-
ANIMAL CONTROL	2,403	16,773	2,050	1,355	-
BUILDING SAFETY	9,310	6,493	88	5,120	-
CODE ENFORCEMENT	1,502	-	3,016	341	-
FIRE MARSHAL	2,403	1,159	29	1,220	-
PUBLIC WORKS - TRANSPORTATION	26,488	2,705	1,523	12,174	-
PUBLIC WORKS - ADMIN	6,307	23,961	27,758	3,568	-
PUBLIC WORKS - ROAD OPERATIONS	21,022	-	-	6,020	-
CAMP BONNEVILLE	-	464	-	-	19,515
SPECIAL INVESTIGATION	-	309	-	124	13
NARCOTICS TASK FORCE	2,703	3,014	-	2,493	1,987
CHILD JUSTICE CENTER	1,502	77	-	2,420	5,834
VETERANS ASSISTANCE	-	-	-	-	3,602
VICTIM WITNESS	2,027	850	1,435	259	3,445
MPD-OPERATIONS FUND	6,013	49,783	-	1,512	19,345
DEPT. of COMMUNITY SERVICES	14,265	14,454	15,255	12,753	-
SOLID WASTE	3,303	6,725	-	1,976	-
CLEAN WATER	5,256	-	-	2,700	-
WASTEWATER OPERATIONS	4,204	-	-	7,499	-
ELECTIONS	2,102	-	29,193	6,537	-
ER&R	6,614	77	-	6,857	-
TER&R	4,805	-	-	8,657	-
FACILITIES MANAGEMENT - DIRECT	7,776	-	-	8,988	36,753
MOSQUITO CONTROL DISTRICT	-	696	-	290	3,247
REGIONAL TRANSPORTATION COUNCIL	2,515	2,396	-	-	-
SWCAA	4,505	23,265	-	-	-
HEALTH DEPARTMENT	31,323	2,551	23,161	18,100	-
ENVIRONMENTAL PUBLIC HEALTH	-	-	-	-	-
EMERGENCY MANAGEMENT	-	-	-	962	-
LAW LIBRARY	269	29,603	-	414	1,141
CRESA	23,725	-	1,493	12,091	-
OTHER AGENCIES	-	744,333	-	-	-
Total	473,422	1,265,090	480,583	267,695	823,869

**2022 Central Service Cost Allocation Plan (2020 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	Pros Attny-Ind	County Manager
ASSESSMENT	30,826	32,938
AUDITOR - AUTO LICENSING & RECORDING	7,979	8,525
TREASURER - DIRECT	11,057	11,815
BOARD OF EQUALIZATION	965	1,031
COMMUNITY SUPPORT	7,909	8,451
COUNTY CLERK	24,274	25,937
DISTRICT COURT	43,390	46,362
SUPERIOR COURT	33,327	35,610
JUVENILE	55,092	58,866
SHERIFF LAW ENFORCEMENT	172,230	184,027
SHERIFF SUPPORT/CIVIL BRANCH	59,536	63,614
JAIL	194,973	208,328
PROSECUTING ATTORNEY - DIRECT	62,774	67,074
PA-CHILD SUPPORT	15,842	16,928
MEDICAL EXAMINER	11,441	12,224
COMMISSIONERS	6,875	7,346
RISK MANAGEMENT	9,195	9,825
COOP EXTENSION SERVICES	2,587	2,765
INDIGENT DEFENSE	39,312	42,005
LEWIS & CLARK RAILROAD	1,069	1,142
CORRECTIONS	37,650	40,229
VEGETATION MANAGEMENT	10,254	10,956
FORESTRY OPERATIONS	965	1,031
PARKS	20,351	21,745
AUDITOR'S O&M	2,384	2,547
EVENT CENTER	-	12,399
TRI-MOUNTAIN GOLF	10,452	11,168
MENTAL HEALTH SALES TAX	18,565	19,836
COMMUNITY DEV ADMIN	13,056	13,950
ENGINEERING	14,880	15,900
DEVELOPMENT SERVICES	12,224	13,061
WETLAND AND HABITAT	3,834	4,096
COMMUNITY PLANNING	6,626	7,079
CUSTOMER SERVICE	13,160	14,061
ANIMAL CONTROL	9,641	10,302
BUILDING SAFETY	33,592	35,893
CODE ENFORCEMENT	4,825	5,156
FIRE MARSHAL	9,556	10,211
PUBLIC WORKS - TRANSPORTATION	139,731	149,303
PUBLIC WORKS - ADMIN	44,394	47,434
PUBLIC WORKS - ROAD OPERATIONS	106,198	113,472
CAMP BONNEVILLE	23,860	25,494
SPECIAL INVESTIGATION	16	17
NARCOTICS TASK FORCE	2,430	2,596
CHILD JUSTICE CENTER	7,133	7,621
VETERANS ASSISTANCE	4,403	4,705
VICTIM WITNESS	4,212	4,501
MPD-OPERATIONS FUND	23,651	25,271
DEPT. of COMMUNITY SERVICES	54,343	58,065
SOLID WASTE	16,829	17,981
CLEAN WATER	47,734	51,003
WASTEWATER OPERATIONS	28,460	30,409
ELECTIONS	19,220	20,537
ER&R	38,213	40,830
TER&R	20,602	22,013
FACILITIES MANAGEMENT - DIRECT	44,935	48,013
MOSQUITO CONTROL DISTRICT	-	4,242
REGIONAL TRANSPORTATION COUNCIL	-	-
SWCAA	-	-
HEALTH DEPARTMENT	59,498	63,573
ENVIRONMENTAL PUBLIC HEALTH	-	-
EMERGENCY MANAGEMENT	-	-
LAW LIBRARY	1,395	1,491
CRESA	26,835	-
OTHER AGENCIES	-	-
Total	1,726,758	1,833,005

Central Service Cost Allocation Plan

Allocated Cost Detail

Central Service Cost Allocation Plan

COUNTY COURTHOUSE BUILDING DEPRECIATION

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

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

Basis of Allocation

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

2022 Clark County Indirect Cost Allocation (2020 Actuals)
Central Services Allocated Cost Detail

	Courthouse
Expense	
Personnel Services	-
Services, Supplies	-
Direct Charges	-
Capital Outlay	-
Debt Service/Interest	-
Depreciation	103,412
Subtotal	103,412
Less:	
Capital Outlay	-
Billed Services/ Interfund	-
Add Allocated Cost:	
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	-
Equipment Depreciation	-
Facilities Management - Indirect	-
Budget Office	-
Information Services	-
Human Resources	-
Financial Services & Internal Audit	-
Payroll	-
Treasurer - Indirect	-
Records	-
Purchasing	-
Printing/Mail	-
Prosecuting Attorney - Indirect	3,063
County Manager	-
Total Costs to Allocate	\$ 100,349

Description	COURTHOUSE		
	Square Footage	Percent	Allocation
COURTHOUSE			(103,412)
FRANKLIN CENTER	-	0.0%	-
CORRECTIONS CENTER	-	0.0%	-
JUVENILE CENTER	-	0.0%	-
PUBLIC SERVICE CENTER	-	0.0%	-
1408 FRANKLIN	-	0.0%	-
PEPSI BUILDING	-	0.0%	-
BOND INTEREST	-	0.0%	-
GIS	-	0.0%	-
EQUIPMENT DEPRECIATION	-	0.0%	-
FACILITIES MANAGEMENT- INDIRECT	-	0.0%	-
BUDGET OFFICE	-	0.0%	-
INFORMATION TECHNOLOGY	-	0.0%	-
HUMAN RESOURCES	-	0.0%	-
FINANCIAL SERVICES & INTERNAL AUDIT	-	0.0%	-
PAYROLL	-	0.0%	-
TREASURY- INDIRECT	-	0.0%	-
RECORDS	-	0.0%	-
PURCHASING	-	0.0%	-
PRINTING/MAIL	-	0.0%	-
PROSECUTING ATTORNEY - INDIRECT	1,608	3.0%	3,063
COUNTY MANAGER	-	0.0%	-
ASSESSMENT	-	0.0%	-
AUDITOR - AUTO LICENSING & RECORDING	-	0.0%	-
TREASURER - DIRECT	-	0.0%	-
BOARD OF EQUALIZATION	-	0.0%	-
COMMUNITY SUPPORT	-	0.0%	-
COUNTY CLERK	5,607	10.3%	10,676
DISTRICT COURT	14,363	26.4%	27,349
SUPERIOR COURT	22,758	41.9%	43,334
JUVENILE	-	0.0%	-
SHERIFF LAW ENFORCEMENT	-	0.0%	-
SHERIFF SUPPORT/CIVIL BRANCH	-	0.0%	-
JAIL	-	0.0%	-
PROSECUTING ATTORNEY - DIRECT	7,162	13.2%	13,637
PROSECUTING ATTORNEY - CHILD SUPPORT	-	0.0%	-
MEDICAL EXAMINER	-	0.0%	-
COMMISSIONERS	-	0.0%	-
RISK MANAGEMENT	-	0.0%	-
COOP EXTENSION SERVICES	-	0.0%	-
INDIGENT DEFENSE	-	0.0%	-
LEWIS & CLARK RAILROAD	-	0.0%	-
CORRECTIONS	-	0.0%	-
VEGETATION MANAGEMENT	-	0.0%	-
FORESTRY OPERATIONS	-	0.0%	-
PARKS	-	0.0%	-
AUDITOR'S O&M	-	0.0%	-
EVENT CENTER	-	0.0%	-
TRI-MOUNTAIN GOLF	-	0.0%	-
MENTAL HEALTH SALES TAX	-	0.0%	-
COMMUNITY DEVELOPMENT ADMIN	-	0.0%	-
ENGINEERING	-	0.0%	-
DEVELOPMENT SERVICES	-	0.0%	-
WETLAND AND HABITAT	-	0.0%	-
COMMUNITY PLANNING	-	0.0%	-
CUSTOMER SERVICE	-	0.0%	-
ANIMAL CONTROL	-	0.0%	-
BUILDING SAFETY	-	0.0%	-
CODE ENFORCEMENT	-	0.0%	-
FIRE MARSHAL	-	0.0%	-
PUBLIC WORKS - TRANSPORTATION	-	0.0%	-
PUBLIC WORKS - ADMIN	-	0.0%	-
PUBLIC WORKS - ROAD OPERATIONS	-	0.0%	-
CAMP BONNEVILLE	-	0.0%	-
SPECIAL INVESTIGATION	-	0.0%	-
NARCOTICS TASK FORCE	-	0.0%	-
CHILD JUSTICE CENTER	-	0.0%	-
VETERANS ASSISTANCE	-	0.0%	-
VICTIM WITNESS	-	0.0%	-
MPD-OPERATIONS FUND	-	0.0%	-
DEPT. of COMMUNITY SERVICES	-	0.0%	-
SOLID WASTE	-	0.0%	-
CLEAN WATER	-	0.0%	-
WASTEWATER OPERATIONS	-	0.0%	-
ELECTIONS	-	0.0%	-
ER&R	-	0.0%	-
TER&R	-	0.0%	-
FACILITIES MANAGEMENT-DIRECT	-	0.0%	-
MOSQUITO CONTROL DISTRICT	-	0.0%	-
REGIONAL TRANSPORTATION COUNCIL	-	0.0%	-
SWCAA	-	0.0%	-
HEALTH DEPARTMENT	-	0.0%	-
ENVIRONMENTAL PUBLIC HEALTH	-	0.0%	-
EMERGENCY MANAGEMENT	-	0.0%	-
LAW LIBRARY	2,811	5.2%	5,353
CRESA	-	0.0%	-
OTHER AGENCIES	-	0.0%	-
TOTAL	54,309	100.0%	0

Central Service Cost Allocation Plan

FRANKLIN CENTER BUILDING DEPRECIATION

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

Basis of Allocation

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

2022 Clark County Indirect Cost Allocation (2020 Actuals)
Central Services Allocated Cost Detail

	Franklin Center
Expense	
Personnel Services	-
Services, Supplies	-
Direct Charges	-
Capital Outlay	-
Debt Service/Interest	-
Depreciation	13,435
Subtotal	13,435
Less:	
Capital Outlay	-
Billed Services/ Interfund	-
Add Allocated Cost:	
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	-
Equipment Depreciation	-
Facilities Management - Indirect	-
Budget Office	-
Information Services	-
Human Resources	-
Financial Services & Internal Audit	-
Payroll	-
Treasurer - Indirect	-
Records	-
Purchasing	-
Printing/Mail	-
Prosecuting Attorney - Indirect	2,464
County Manager	-
Total Costs to Allocate	\$ 10,971

Description	Franklin Center		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			(13,435)
CORRECTIONS CENTER	-	0.0%	-
JUVENILE CENTER	-	0.0%	-
PUBLIC SERVICE CENTER	-	0.0%	-
1408 FRANKLIN	-	0.0%	-
PEPSI BUILDING	-	0.0%	-
BOND INTEREST	-	0.0%	-
GIS	-	0.0%	-
EQUIPMENT DEPRECIATION	-	0.0%	-
FACILITIES MANAGEMENT- INDIRECT	-	0.0%	-
BUDGET OFFICE	-	0.0%	-
INFORMATION TECHNOLOGY	-	0.0%	-
HUMAN RESOURCES	-	0.0%	-
FINANCIAL SERVICES & INTERNAL AUDIT	-	0.0%	-
PAYROLL	-	0.0%	-
TREASURY- INDIRECT	-	0.0%	-
RECORDS	-	0.0%	-
PURCHASING	-	0.0%	-
PRINTING/MAIL	-	0.0%	-
PROSECUTING ATTORNEY - INDIRECT	552	18.3%	2,464
COUNTY MANAGER	-	0.0%	-
ASSESSMENT	-	0.0%	-
AUDITOR - AUTO LICENSING & RECORDING	-	0.0%	-
TREASURER - DIRECT	-	0.0%	-
BOARD OF EQUALIZATION	-	0.0%	-
COMMUNITY SUPPORT	-	0.0%	-
COUNTY CLERK	-	0.0%	-
DISTRICT COURT	-	0.0%	-
SUPERIOR COURT	-	0.0%	-
JUVENILE	-	0.0%	-
SHERIFF LAW ENFORCEMENT	-	0.0%	-
SHERIFF SUPPORT/CIVIL BRANCH	-	0.0%	-
JAIL	-	0.0%	-
PROSECUTING ATTORNEY - DIRECT	2,456	81.7%	10,971
PROSECUTING ATTORNEY - CHILD SUPPORT	-	0.0%	-
MEDICAL EXAMINER	-	0.0%	-
COMMISSIONERS	-	0.0%	-
RISK MANAGEMENT	-	0.0%	-
COOP EXTENSION SERVICES	-	0.0%	-
INDIGENT DEFENSE	-	0.0%	-
LEWIS & CLARK RAILROAD	-	0.0%	-
CORRECTIONS	-	0.0%	-
VEGETATION MANAGEMENT	-	0.0%	-
FORESTRY OPERATIONS	-	0.0%	-
PARKS	-	0.0%	-
AUDITOR'S O&M	-	0.0%	-
EVENT CENTER	-	0.0%	-
TRI-MOUNTAIN GOLF	-	0.0%	-
MENTAL HEALTH SALES TAX	-	0.0%	-
COMMUNITY DEVELOPMENT ADMIN	-	0.0%	-
ENGINEERING	-	0.0%	-
DEVELOPMENT SERVICES	-	0.0%	-
WETLAND AND HABITAT	-	0.0%	-
COMMUNITY PLANNING	-	0.0%	-
CUSTOMER SERVICE	-	0.0%	-
ANIMAL CONTROL	-	0.0%	-
BUILDING SAFETY	-	0.0%	-
CODE ENFORCEMENT	-	0.0%	-
FIRE MARSHAL	-	0.0%	-
PUBLIC WORKS - TRANSPORTATION	-	0.0%	-
PUBLIC WORKS - ADMIN	-	0.0%	-
PUBLIC WORKS - ROAD OPERATIONS	-	0.0%	-
CAMP BONNEVILLE	-	0.0%	-
SPECIAL INVESTIGATION	-	0.0%	-
NARCOTICS TASK FORCE	-	0.0%	-
CHILD JUSTICE CENTER	-	0.0%	-
VETERANS ASSISTANCE	-	0.0%	-
VICTIM WITNESS	-	0.0%	-
MPD-OPERATIONS FUND	-	0.0%	-
DEPT. of COMMUNITY SERVICES	-	0.0%	-
SOLID WASTE	-	0.0%	-
CLEAN WATER	-	0.0%	-
WASTEWATER OPERATIONS	-	0.0%	-
ELECTIONS	-	0.0%	-
ER&R	-	0.0%	-
TER&R	-	0.0%	-
FACILITIES MANAGEMENT-DIRECT	-	0.0%	-
MOSQUITO CONTROL DISTRICT	-	0.0%	-
REGIONAL TRANSPORTATION COUNCIL	-	0.0%	-
SWCAA	-	0.0%	-
HEALTH DEPARTMENT	-	0.0%	-
ENVIRONMENTAL PUBLIC HEALTH	-	0.0%	-
EMERGENCY MANAGEMENT	-	0.0%	-
LAW LIBRARY	-	0.0%	-
CRESA	-	0.0%	-
OTHER AGENCIES	-	0.0%	-
TOTAL	3,008	100%	0

Central Service Cost Allocation Plan

CORRECTIONS AND WORK RELEASE CENTER BUILDING DEPRECIATION

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

Basis of Allocation

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

2022 Clark County Indirect Cost Allocation (2020 Actuals)
Central Services Allocated Cost Detail

	Corrections Center
Expense	
Personnel Services	-
Services, Supplies	-
Direct Charges	-
Capital Outlay	-
Debt Service/Interest	-
Depreciation	329,609
Subtotal	329,609
Less:	
Capital Outlay	-
Billed Services/ Interfund	-
Add Allocated Cost:	
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	-
Equipment Depreciation	-
Facilities Management - Indirect	-
Budget Office	-
Information Services	-
Human Resources	-
Financial Services & Internal Audit	-
Payroll	-
Treasurer - Indirect	-
Records	-
Purchasing	-
Printing/Mail	-
Prosecuting Attorney - Indirect	-
County Manager	-
Total Costs to Allocate	\$ 329,609

Description	Corrections Center		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER			(329,609)
JUVENILE CENTER	-	0.0%	-
PUBLIC SERVICE CENTER	-	0.0%	-
1408 FRANKLIN	-	0.0%	-
PEPSI BUILDING	-	0.0%	-
BOND INTEREST	-	0.0%	-
GIS	-	0.0%	-
EQUIPMENT DEPRECIATION	-	0.0%	-
FACILITIES MANAGEMENT- INDIRECT	-	0.0%	-
BUDGET OFFICE	-	0.0%	-
INFORMATION TECHNOLOGY	-	0.0%	-
HUMAN RESOURCES	-	0.0%	-
FINANCIAL SERVICES & INTERNAL AUDIT	-	0.0%	-
PAYROLL	-	0.0%	-
TREASURY- INDIRECT	-	0.0%	-
RECORDS	-	0.0%	-
PURCHASING	-	0.0%	-
PRINTING/MAIL	-	0.0%	-
PROSECUTING ATTORNEY - INDIRECT	-	0.0%	-
COUNTY MANAGER	-	0.0%	-
ASSESSMENT	-	0.0%	-
AUDITOR - AUTO LICENSING & RECORDING	-	0.0%	-
TREASURER - DIRECT	-	0.0%	-
BOARD OF EQUALIZATION	-	0.0%	-
COMMUNITY SUPPORT	-	0.0%	-
COUNTY CLERK	-	0.0%	-
DISTRICT COURT	-	0.0%	-
SUPERIOR COURT	-	0.0%	-
JUVENILE	-	0.0%	-
SHERIFF LAW ENFORCEMENT	2,808	2.3%	7,590
SHERIFF SUPPORT/CIVIL BRANCH	25,273	20.7%	68,309
JAIL	88,475	72.6%	239,134
PROSECUTING ATTORNEY - DIRECT	-	0.0%	-
PROSECUTING ATTORNEY - CHILD SUPPORT	-	0.0%	-
MEDICAL EXAMINER	-	0.0%	-
COMMISSIONERS	-	0.0%	-
RISK MANAGEMENT	-	0.0%	-
COOP EXTENSION SERVICES	-	0.0%	-
INDIGENT DEFENSE	-	0.0%	-
LEWIS & CLARK RAILROAD	-	0.0%	-
CORRECTIONS	5,393	4.4%	14,576
VEGETATION MANAGEMENT	-	0.0%	-
FORESTRY OPERATIONS	-	0.0%	-
PARKS	-	0.0%	-
AUDITOR'S O&M	-	0.0%	-
EVENT CENTER	-	0.0%	-
TRI-MOUNTAIN GOLF	-	0.0%	-
MENTAL HEALTH SALES TAX	-	0.0%	-
COMMUNITY DEVELOPMENT ADMIN	-	0.0%	-
ENGINEERING	-	0.0%	-
DEVELOPMENT SERVICES	-	0.0%	-
WETLAND AND HABITAT	-	0.0%	-
COMMUNITY PLANNING	-	0.0%	-
CUSTOMER SERVICE	-	0.0%	-
ANIMAL CONTROL	-	0.0%	-
BUILDING SAFETY	-	0.0%	-
CODE ENFORCEMENT	-	0.0%	-
FIRE MARSHAL	-	0.0%	-
PUBLIC WORKS - TRANSPORTATION	-	0.0%	-
PUBLIC WORKS - ADMIN	-	0.0%	-
PUBLIC WORKS - ROAD OPERATIONS	-	0.0%	-
CAMP BONNEVILLE	-	0.0%	-
SPECIAL INVESTIGATION	-	0.0%	-
NARCOTICS TASK FORCE	-	0.0%	-
CHILD JUSTICE CENTER	-	0.0%	-
VETERANS ASSISTANCE	-	0.0%	-
VICTIM WITNESS	-	0.0%	-
MPD-OPERATIONS FUND	-	0.0%	-
DEPT. of COMMUNITY SERVICES	-	0.0%	-
SOLID WASTE	-	0.0%	-
CLEAN WATER	-	0.0%	-
WASTEWATER OPERATIONS	-	0.0%	-
ELECTIONS	-	0.0%	-
ER&R	-	0.0%	-
TER&R	-	0.0%	-
FACILITIES MANAGEMENT-DIRECT	-	0.0%	-
MOSQUITO CONTROL DISTRICT	-	0.0%	-
REGIONAL TRANSPORTATION COUNCIL	-	0.0%	-
SWCAA	-	0.0%	-
HEALTH DEPARTMENT	-	0.0%	-
ENVIRONMENTAL PUBLIC HEALTH	-	0.0%	-
EMERGENCY MANAGEMENT	-	0.0%	-
LAW LIBRARY	-	0.0%	-
CRESA	-	0.0%	-
OTHER AGENCIES	-	0.0%	-
TOTAL	121,949	100%	0

Central Services Cost Allocation Plan

JUVENILE CENTER BUILDING DEPRECIATION

The Juvenile Center Building initial construction in 1979 and subsequent addition in 2001 is based on component depreciation. The useful life of the initial building and addition is forty years. The Juvenile Center houses Juvenile Court, Juvenile Detention Center, and administrative functions.

Basis of Allocation

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

2022 Clark County Indirect Cost Allocation (2020 Actuals)
Central Services Allocated Cost Detail

	Juvenile Center
Expense	
Personnel Services	-
Services, Supplies	-
Direct Charges	-
Capital Outlay	-
Debt Service/Interest	-
Depreciation	190,265
Subtotal	190,265
Less:	
Capital Outlay	-
Billed Services/ Interfund	-
Add Allocated Cost:	
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	-
Equipment Depreciation	-
Facilities Management - Indirect	-
Budget Office	-
Information Services	-
Human Resources	-
Financial Services & Internal Audit	-
Payroll	-
Treasurer - Indirect	-
Records	-
Purchasing	-
Printing/Mail	-
Prosecuting Attorney - Indirect	-
County Manager	-
Total Costs to Allocate	\$ 190,265

Description	Juvenile Center		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER			
JUVENILE CENTER			(190,265)
PUBLIC SERVICE CENTER	-	0.0%	-
1408 FRANKLIN	-	0.0%	-
PEPSI BUILDING	-	0.0%	-
BOND INTEREST	-	0.0%	-
GIS	-	0.0%	-
EQUIPMENT DEPRECIATION	-	0.0%	-
FACILITIES MANAGEMENT- INDIRECT	-	0.0%	-
BUDGET OFFICE	-	0.0%	-
INFORMATION TECHNOLOGY	-	0.0%	-
HUMAN RESOURCES	-	0.0%	-
FINANCIAL SERVICES & INTERNAL AUDIT	-	0.0%	-
PAYROLL	-	0.0%	-
TREASURY- INDIRECT	-	0.0%	-
RECORDS	-	0.0%	-
PURCHASING	-	0.0%	-
PRINTING/MAIL	-	0.0%	-
PROSECUTING ATTORNEY - INDIRECT	-	0.0%	-
COUNTY MANAGER	-	0.0%	-
ASSESSMENT	-	0.0%	-
AUDITOR - AUTO LICENSING & RECORDING	-	0.0%	-
TREASURER - DIRECT	-	0.0%	-
BOARD OF EQUALIZATION	-	0.0%	-
COMMUNITY SUPPORT	-	0.0%	-
COUNTY CLERK	-	0.0%	-
DISTRICT COURT	-	0.0%	-
SUPERIOR COURT	-	0.0%	-
JUVENILE	26,750	100.0%	190,265
SHERIFF LAW ENFORCEMENT	-	0.0%	-
SHERIFF SUPPORT/CIVIL BRANCH	-	0.0%	-
JAIL	-	0.0%	-
PROSECUTING ATTORNEY - DIRECT	-	0.0%	-
PROSECUTING ATTORNEY - CHILD SUPPORT	-	0.0%	-
MEDICAL EXAMINER	-	0.0%	-
COMMISSIONERS	-	0.0%	-
RISK MANAGEMENT	-	0.0%	-
COOP EXTENSION SERVICES	-	0.0%	-
INDIGENT DEFENSE	-	0.0%	-
LEWIS & CLARK RAILROAD	-	0.0%	-
CORRECTIONS	-	0.0%	-
VEGETATION MANAGEMENT	-	0.0%	-
FORESTRY OPERATIONS	-	0.0%	-
PARKS	-	0.0%	-
AUDITOR'S O&M	-	0.0%	-
EVENT CENTER	-	0.0%	-
TRI-MOUNTAIN GOLF	-	0.0%	-
MENTAL HEALTH SALES TAX	-	0.0%	-
COMMUNITY DEVELOPMENT ADMIN	-	0.0%	-
ENGINEERING	-	0.0%	-
DEVELOPMENT SERVICES	-	0.0%	-
WETLAND AND HABITAT	-	0.0%	-
COMMUNITY PLANNING	-	0.0%	-
CUSTOMER SERVICE	-	0.0%	-
ANIMAL CONTROL	-	0.0%	-
BUILDING SAFETY	-	0.0%	-
CODE ENFORCEMENT	-	0.0%	-
FIRE MARSHAL	-	0.0%	-
PUBLIC WORKS - TRANSPORTATION	-	0.0%	-
PUBLIC WORKS - ADMIN	-	0.0%	-
PUBLIC WORKS - ROAD OPERATIONS	-	0.0%	-
CAMP BONNEVILLE	-	0.0%	-
SPECIAL INVESTIGATION	-	0.0%	-
NARCOTICS TASK FORCE	-	0.0%	-
CHILD JUSTICE CENTER	-	0.0%	-
VETERANS ASSISTANCE	-	0.0%	-
VICTIM WITNESS	-	0.0%	-
MPD-OPERATIONS FUND	-	0.0%	-
DEPT. of COMMUNITY SERVICES	-	0.0%	-
SOLID WASTE	-	0.0%	-
CLEAN WATER	-	0.0%	-
WASTEWATER OPERATIONS	-	0.0%	-
ELECTIONS	-	0.0%	-
ER&R	-	0.0%	-
TER&R	-	0.0%	-
FACILITIES MANAGEMENT-DIRECT	-	0.0%	-
MOSQUITO CONTROL DISTRICT	-	0.0%	-
REGIONAL TRANSPORTATION COUNCIL	-	0.0%	-
SWCAA	-	0.0%	-
HEALTH DEPARTMENT	-	0.0%	-
ENVIRONMENTAL PUBLIC HEALTH	-	0.0%	-
EMERGENCY MANAGEMENT	-	0.0%	-
LAW LIBRARY	-	0.0%	-
CRESA	-	0.0%	-
OTHER AGENCIES	-	0.0%	-
TOTAL	26,750	100%	0

Central Services Cost Allocation Plan

PUBLIC SERVICE CENTER BUILDING DEPRECIATION

The Public Service Center Building depreciation is based on the total cost of the building when built in 2003, with a forty year useful life.

Basis of Allocation

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

2022 Clark County Indirect Cost Allocation (2020 Actuals)
Central Services Allocated Cost Detail

	Public Service Center
Expense	
Personnel Services	-
Services, Supplies	-
Direct Charges	-
Capital Outlay	-
Debt Service/Interest	-
Depreciation	671,291
Subtotal	671,291
Less:	
Capital Outlay	-
Billed Services/ Interfund	-
Add Allocated Cost:	
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	49,714
Equipment Depreciation	-
Facilities Management - Indirect	2,506
Budget Office	30,282
Information Services	91,857
Human Resources	31,292
Financial Services & Internal Audit	43,380
Payroll	4,820
Treasurer - Indirect	12,466
Records	-
Purchasing	22,207
Printing/Mail	-
Prosecuting Attorney - Indirect	-
County Manager	76,322
Total Costs to Allocate	\$ 306,445

Description	Public Service Center		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			(671,291)
1408 FRANKLIN	-	0.0%	-
PEPSI BUILDING	-	0.0%	-
BOND INTEREST	-	0.0%	-
GIS	4,925	7.4%	49,714
EQUIPMENT DEPRECIATION	-	0.0%	-
FACILITIES MANAGEMENT- INDIRECT	248	0.4%	2,506
BUDGET OFFICE	3,000	4.5%	30,282
INFORMATION TECHNOLOGY	9,100	13.7%	91,857
HUMAN RESOURCES	3,100	4.7%	31,292
FINANCIAL SERVICES & INTERNAL AUDIT	4,298	6.5%	43,380
PAYROLL	478	0.7%	4,820
TREASURY- INDIRECT	1,235	1.9%	12,466
RECORDS	-	0.0%	-
PURCHASING	2,200	3.3%	22,207
PRINTING/MAIL	-	0.0%	-
PROSECUTING ATTORNEY - INDIRECT	-	0.0%	-
COUNTY MANAGER	7,561	11.4%	76,322
ASSESSMENT	10,250	15.4%	103,465
AUDITOR - AUTO LICENSING & RECORDING	424	0.6%	4,280
TREASURER - DIRECT	65	0.1%	656
BOARD OF EQUALIZATION	-	0.0%	-
COMMUNITY SUPPORT	-	0.0%	-
COUNTY CLERK	-	0.0%	-
DISTRICT COURT	-	0.0%	-
SUPERIOR COURT	-	0.0%	-
JUVENILE	-	0.0%	-
SHERIFF LAW ENFORCEMENT	-	0.0%	-
SHERIFF SUPPORT/CIVIL BRANCH	-	0.0%	-
JAIL	-	0.0%	-
PROSECUTING ATTORNEY - DIRECT	-	0.0%	-
PROSECUTING ATTORNEY - CHILD SUPPORT	-	0.0%	-
MEDICAL EXAMINER	-	0.0%	-
COMMISSIONERS	3,114	4.7%	31,433
RISK MANAGEMENT	500	0.8%	5,047
COOP EXTENSION SERVICES	-	0.0%	-
INDIGENT DEFENSE	-	0.0%	-
LEWIS & CLARK RAILROAD	-	0.0%	-
CORRECTIONS	-	0.0%	-
VEGETATION MANAGEMENT	4,785	7.2%	48,295
FORESTRY OPERATIONS	4,785	7.2%	48,295
PARKS	-	0.0%	-
AUDITOR'S O&M	-	0.0%	-
EVENT CENTER	-	0.0%	-
TRI-MOUNTAIN GOLF	-	0.0%	-
MENTAL HEALTH SALES TAX	-	0.0%	-
COMMUNITY DEVELOPMENT ADMIN	-	0.0%	-
ENGINEERING	-	0.0%	-
DEVELOPMENT SERVICES	-	0.0%	-
WETLAND AND HABITAT	-	0.0%	-
COMMUNITY PLANNING	2,660	4.0%	26,850
CUSTOMER SERVICE	-	0.0%	-
ANIMAL CONTROL	1,500	2.3%	15,141
BUILDING SAFETY	-	0.0%	-
CODE ENFORCEMENT	500	0.8%	5,047
FIRE MARSHAL	500	0.8%	5,047
PUBLIC WORKS - TRANSPORTATION	-	0.0%	-
PUBLIC WORKS - ADMIN	-	0.0%	-
PUBLIC WORKS - ROAD OPERATIONS	-	0.0%	-
CAMP BONNEVILLE	-	0.0%	-
SPECIAL INVESTIGATION	-	0.0%	-
NARCOTICS TASK FORCE	-	0.0%	-
CHILD JUSTICE CENTER	-	0.0%	-
VETERANS ASSISTANCE	-	0.0%	-
VICTIM WITNESS	-	0.0%	-
MPD-OPERATIONS FUND	-	0.0%	-
DEPT. of COMMUNITY SERVICES	-	0.0%	-
SOLID WASTE	-	0.0%	-
CLEAN WATER	-	0.0%	-
WASTEWATER OPERATIONS	-	0.0%	-
ELECTIONS	-	0.0%	-
ER&R	-	0.0%	-
TER&R	-	0.0%	-
FACILITIES MANAGEMENT-DIRECT	827	1.2%	8,345
MOSQUITO CONTROL DISTRICT	-	0.0%	-
REGIONAL TRANSPORTATION COUNCIL	-	0.0%	-
SWCAA	-	0.0%	-
HEALTH DEPARTMENT	-	0.0%	-
ENVIRONMENTAL PUBLIC HEALTH	-	0.0%	-
EMERGENCY MANAGEMENT	450	0.7%	4,542
LAW LIBRARY	-	0.0%	-
CRESA	-	0.0%	-
OTHER AGENCIES	-	0.0%	-
TOTAL	66,503	100%	0

Central Service Cost Allocation Plan

1408 FRANKLIN BUILDING DEPRECIATION

The 1408 Franklin Building depreciation is based on the total cost of the building when built, an extensive renovation in 2003 and additional improvements since/ The 1408 Franklin Building is depreciated on a component basis with these efforts having 10 to 40 years lives associated with them.

Basis of Allocation

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

2022 Clark County Indirect Cost Allocation (2020 Actuals)
Central Services Allocated Cost Detail

	1408 Franklin
Expense	
Personnel Services	-
Services, Supplies	-
Direct Charges	-
Capital Outlay	-
Debt Service/Interest	-
Depreciation	8,682
Subtotal	8,682
Less:	
Capital Outlay	-
Billed Services/ Interfund	-
Add Allocated Cost:	
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	-
Equipment Depreciation	-
Facilities Management - Indirect	-
Budget Office	-
Information Services	-
Human Resources	-
Financial Services & Internal Audit	-
Payroll	-
Treasurer - Indirect	-
Records	-
Purchasing	-
Printing/Mail	3,622
Prosecuting Attorney - Indirect	-
County Manager	-
Total Costs to Allocate	\$ 5,061

Description	1408 Franklin		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			(8,682)
PEPSI BUILDING	-	0.0%	-
BOND INTEREST	-	0.0%	-
GIS	-	0.0%	-
EQUIPMENT DEPRECIATION	-	0.0%	-
FACILITIES MANAGEMENT- INDIRECT	-	0.0%	-
BUDGET OFFICE	-	0.0%	-
INFORMATION TECHNOLOGY	-	0.0%	-
HUMAN RESOURCES	-	0.0%	-
FINANCIAL SERVICES & INTERNAL AUDIT	-	0.0%	-
PAYROLL	-	0.0%	-
TREASURY- INDIRECT	-	0.0%	-
RECORDS	-	0.0%	-
PURCHASING	-	0.0%	-
PRINTING/MAIL	4,284	41.7%	3,622
PROSECUTING ATTORNEY - INDIRECT	-	0.0%	-
COUNTY MANAGER	-	0.0%	-
ASSESSMENT	-	0.0%	-
AUDITOR - AUTO LICENSING & RECORDING	5,986	58.3%	5,061
TREASURER - DIRECT	-	0.0%	-
BOARD OF EQUALIZATION	-	0.0%	-
COMMUNITY SUPPORT	-	0.0%	-
COUNTY CLERK	-	0.0%	-
DISTRICT COURT	-	0.0%	-
SUPERIOR COURT	-	0.0%	-
JUVENILE	-	0.0%	-
SHERIFF LAW ENFORCEMENT	-	0.0%	-
SHERIFF SUPPORT/CIVIL BRANCH	-	0.0%	-
JAIL	-	0.0%	-
PROSECUTING ATTORNEY - DIRECT	-	0.0%	-
PROSECUTING ATTORNEY - CHILD SUPPORT	-	0.0%	-
MEDICAL EXAMINER	-	0.0%	-
COMMISSIONERS	-	0.0%	-
RISK MANAGEMENT	-	0.0%	-
COOP EXTENSION SERVICES	-	0.0%	-
INDIGENT DEFENSE	-	0.0%	-
LEWIS & CLARK RAILROAD	-	0.0%	-
CORRECTIONS	-	0.0%	-
VEGETATION MANAGEMENT	-	0.0%	-
FORESTRY OPERATIONS	-	0.0%	-
PARKS	-	0.0%	-
AUDITOR'S O&M	-	0.0%	-
EVENT CENTER	-	0.0%	-
TRIMOUNTAIN GOLF	-	0.0%	-
MENTAL HEALTH SALES TAX	-	0.0%	-
COMMUNITY DEVELOPMENT ADMIN	-	0.0%	-
ENGINEERING	-	0.0%	-
DEVELOPMENT SERVICES	-	0.0%	-
WETLAND AND HABITAT	-	0.0%	-
COMMUNITY PLANNING	-	0.0%	-
CUSTOMER SERVICE	-	0.0%	-
ANIMAL CONTROL	-	0.0%	-
BUILDING SAFETY	-	0.0%	-
CODE ENFORCEMENT	-	0.0%	-
FIRE MARSHAL	-	0.0%	-
PUBLIC WORKS - TRANSPORTATION	-	0.0%	-
PUBLIC WORKS - ADMIN	-	0.0%	-
PUBLIC WORKS - ROAD OPERATIONS	-	0.0%	-
CAMP BONNEVILLE	-	0.0%	-
SPECIAL INVESTIGATION	-	0.0%	-
NARCOTICS TASK FORCE	-	0.0%	-
CHILD JUSTICE CENTER	-	0.0%	-
VETERANS ASSISTANCE	-	0.0%	-
VICTIM WITNESS	-	0.0%	-
MPD-OPERATIONS FUND	-	0.0%	-
DEPT. of COMMUNITY SERVICES	-	0.0%	-
SOLID WASTE	-	0.0%	-
CLEAN WATER	-	0.0%	-
WASTEWATER OPERATIONS	-	0.0%	-
ELECTIONS	-	0.0%	-
ER&R	-	0.0%	-
TER&R	-	0.0%	-
FACILITIES MANAGEMENT-DIRECT	-	0.0%	-
MOSQUITO CONTROL DISTRICT	-	0.0%	-
REGIONAL TRANSPORTATION COUNCIL	-	0.0%	-
SWCAA	-	0.0%	-
HEALTH DEPARTMENT	-	0.0%	-
ENVIRONMENTAL PUBLIC HEALTH	-	0.0%	-
EMERGENCY MANAGEMENT	-	0.0%	-
LAW LIBRARY	-	0.0%	-
CRESA	-	0.0%	-
OTHER AGENCIES	-	0.0%	-
TOTAL	10,270	100%	0

Central Service Cost Allocation Plan

PEPSI BUILDING DEPRECIATION

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

Basis of Allocation

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

2022 Clark County Indirect Cost Allocation (2020 Actuals)

Central Services Allocated Cost Detail

	Pepsi Building
Expense	
Personnel Services	-
Services, Supplies	-
Direct Charges	-
Capital Outlay	-
Debt Service/Interest	-
Depreciation	47,928
Subtotal	47,928
Less:	
Capital Outlay	-
Billed Services/ Interfund	-
Add Allocated Cost:	
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	-
Equipment Depreciation	-
Facilities Management - Indirect	3,387
Budget Office	-
Information Services	-
Human Resources	-
Financial Services & Internal Audit	-
Payroll	-
Treasurer - Indirect	-
Records	5,762
Purchasing	-
Printing/Mail	-
Prosecuting Attorney - Indirect	-
County Manager	-
Total Costs to Allocate	\$ 38,779

Pepsi Building			
Description	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			(47,928)
BOND INTEREST	-	0.0%	-
GIS	-	0.0%	-
EQUIPMENT DEPRECIATION	-	0.0%	-
FACILITIES MANAGEMENT- INDIRECT	2,698	7.1%	3,387
BUDGET OFFICE	-	0.0%	-
INFORMATION TECHNOLOGY	-	0.0%	-
HUMAN RESOURCES	-	0.0%	-
FINANCIAL SERVICES & INTERNAL AUDIT	-	0.0%	-
PAYROLL	-	0.0%	-
TREASURY- INDIRECT	-	0.0%	-
RECORDS	4,591	12.0%	5,762
PURCHASING	-	0.0%	-
PRINTING/MAIL	-	0.0%	-
PROSECUTING ATTORNEY - INDIRECT	-	0.0%	-
COUNTY MANAGER	-	0.0%	-
ASSESSMENT	-	0.0%	-
AUDITOR - AUTO LICENSING & RECORDING	-	0.0%	-
TREASURER - DIRECT	-	0.0%	-
BOARD OF EQUALIZATION	-	0.0%	-
COMMUNITY SUPPORT	-	0.0%	-
COUNTY CLERK	-	0.0%	-
DISTRICT COURT	-	0.0%	-
SUPERIOR COURT	-	0.0%	-
JUVENILE	-	0.0%	-
SHERIFF LAW ENFORCEMENT	-	0.0%	-
SHERIFF SUPPORT/CIVIL BRANCH	21,912	57.4%	27,503
JAIL	-	0.0%	-
PROSECUTING ATTORNEY - DIRECT	-	0.0%	-
PROSECUTING ATTORNEY - CHILD SUPPORT	-	0.0%	-
MEDICAL EXAMINER	-	0.0%	-
COMMISSIONERS	-	0.0%	-
RISK MANAGEMENT	-	0.0%	-
COOP EXTENSION SERVICES	-	0.0%	-
INDIGENT DEFENSE	-	0.0%	-
LEWIS & CLARK RAILROAD	-	0.0%	-
CORRECTIONS	-	0.0%	-
VEGETATION MANAGEMENT	-	0.0%	-
FORESTRY OPERATIONS	-	0.0%	-
PARKS	-	0.0%	-
AUDITOR'S O&M	-	0.0%	-
EVENT CENTER	-	0.0%	-
TRI-MOUNTAIN GOLF	-	0.0%	-
MENTAL HEALTH SALES TAX	-	0.0%	-
COMMUNITY DEVELOPMENT ADMIN	-	0.0%	-
ENGINEERING	-	0.0%	-
DEVELOPMENT SERVICES	-	0.0%	-
WETLAND AND HABITAT	-	0.0%	-
COMMUNITY PLANNING	-	0.0%	-
CUSTOMER SERVICE	-	0.0%	-
ANIMAL CONTROL	-	0.0%	-
BUILDING SAFETY	-	0.0%	-
CODE ENFORCEMENT	-	0.0%	-
FIRE MARSHAL	-	0.0%	-
PUBLIC WORKS - TRANSPORTATION	-	0.0%	-
PUBLIC WORKS - ADMIN	-	0.0%	-
PUBLIC WORKS - ROAD OPERATIONS	-	0.0%	-
CAMP BONNEVILLE	-	0.0%	-
SPECIAL INVESTIGATION	-	0.0%	-
NARCOTICS TASK FORCE	-	0.0%	-
CHILD JUSTICE CENTER	-	0.0%	-
VETERANS ASSISTANCE	-	0.0%	-
VICTIM WITNESS	-	0.0%	-
MPD-OPERATIONS FUND	-	0.0%	-
DEPT. of COMMUNITY SERVICES	-	0.0%	-
SOLID WASTE	-	0.0%	-
CLEAN WATER	-	0.0%	-
WASTEWATER OPERATIONS	-	0.0%	-
ELECTIONS	-	0.0%	-
ER&R	-	0.0%	-
TER&R	-	0.0%	-
FACILITIES MANAGEMENT-DIRECT	8,984	23.5%	11,276
MOSQUITO CONTROL DISTRICT	-	0.0%	-
REGIONAL TRANSPORTATION COUNCIL	-	0.0%	-
SWCAA	-	0.0%	-
HEALTH DEPARTMENT	-	0.0%	-
ENVIRONMENTAL PUBLIC HEALTH	-	0.0%	-
EMERGENCY MANAGEMENT	-	0.0%	-
LAW LIBRARY	-	0.0%	-
CRESA	-	0.0%	-
OTHER AGENCIES	-	0.0%	-
TOTAL	38,185	100%	0

Central Service Cost Allocation Plan

BOND INTEREST ON COUNTY ASSETS

This represents the annual interest payments made by the County to reduce the outstanding bonded debt on the Public Service Center, Franklin Center as well as land for county parks and the Treasurer's remittance processor. In accordance with Office of Management and Budget Circular A-87, interest costs are 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.

2022 Clark County Indirect Cost Allocation (2020 Actuals)
Central Services Allocated Cost Detail

	Bond Interest
Expense	
Personnel Services	-
Services, Supplies	-
Direct Charges	-
Capital Outlay	-
Debt Service/Interest	127,657
Depreciation	-
Subtotal	127,657
Less:	
Capital Outlay	-
Billed Services/ Interfund	-
Add Allocated Cost:	
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	-
Equipment Depreciation	-
Facilities Management - Indirect	10,178
Budget Office	-
Information Services	-
Human Resources	-
Financial Services & Internal Audit	-
Payroll	-
Treasurer - Indirect	-
Records	80,404
Purchasing	-
Printing/Mail	-
Prosecuting Attorney - Indirect	-
County Manager	-
Total Costs to Allocate	\$ 37,075

Description	Bond Interest		
	Square Footage Inter	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			(127,657)
GIS	-	0.0%	-
EQUIPMENT DEPRECIATION	-	0.0%	-
FACILITIES MANAGEMENT- INDIRECT	581	8.0%	10,178
BUDGET OFFICE	-	0.0%	-
INFORMATION TECHNOLOGY	-	0.0%	-
HUMAN RESOURCES	-	0.0%	-
FINANCIAL SERVICES & INTERNAL AUDIT	-	0.0%	-
PAYROLL	-	0.0%	-
TREASURY- INDIRECT	-	0.0%	-
RECORDS	4,591	63.0%	80,404
PURCHASING	-	0.0%	-
PRINTING/MAIL	-	0.0%	-
PROSECUTING ATTORNEY - INDIRECT	-	0.0%	-
COUNTY MANAGER	-	0.0%	-
ASSESSMENT	-	0.0%	-
AUDITOR - AUTO LICENSING & RECORDING	-	0.0%	-
TREASURER - DIRECT	-	0.0%	-
BOARD OF EQUALIZATION	-	0.0%	-
COMMUNITY SUPPORT	-	0.0%	-
COUNTY CLERK	-	0.0%	-
DISTRICT COURT	-	0.0%	-
SUPERIOR COURT	-	0.0%	-
JUVENILE	-	0.0%	-
SHERIFF LAW ENFORCEMENT	-	0.0%	-
SHERIFF SUPPORT/CIVIL BRANCH	-	0.0%	-
JAIL	-	0.0%	-
PROSECUTING ATTORNEY - DIRECT	-	0.0%	-
PROSECUTING ATTORNEY - CHILD SUPPORT	-	0.0%	-
MEDICAL EXAMINER	-	0.0%	-
COMMISSIONERS	-	0.0%	-
RISK MANAGEMENT	-	0.0%	-
COOP EXTENSION SERVICES	-	0.0%	-
INDIGENT DEFENSE	-	0.0%	-
LEWIS & CLARK RAILROAD	-	0.0%	-
CORRECTIONS	-	0.0%	-
VEGETATION MANAGEMENT	-	0.0%	-
FORESTRY OPERATIONS	-	0.0%	-
PARKS	-	0.0%	-
AUDITOR'S O&M	-	0.0%	-
EVENT CENTER	-	0.0%	-
TRI-MOUNTAIN GOLF	-	0.0%	-
MENTAL HEALTH SALES TAX	-	0.0%	-
COMMUNITY DEVELOPMENT ADMIN	-	0.0%	-
ENGINEERING	-	0.0%	-
DEVELOPMENT SERVICES	-	0.0%	-
WETLAND AND HABITAT	-	0.0%	-
COMMUNITY PLANNING	-	0.0%	-
CUSTOMER SERVICE	-	0.0%	-
ANIMAL CONTROL	-	0.0%	-
BUILDING SAFETY	-	0.0%	-
CODE ENFORCEMENT	-	0.0%	-
FIRE MARSHAL	-	0.0%	-
PUBLIC WORKS - TRANSPORTATION	-	0.0%	-
PUBLIC WORKS - ADMIN	-	0.0%	-
PUBLIC WORKS - ROAD OPERATIONS	-	0.0%	-
CAMP BONNEVILLE	-	0.0%	-
SPECIAL INVESTIGATION	-	0.0%	-
NARCOTICS TASK FORCE	-	0.0%	-
CHILD JUSTICE CENTER	-	0.0%	-
VETERANS ASSISTANCE	-	0.0%	-
VICTIM WITNESS	-	0.0%	-
MPD-OPERATIONS FUND	-	0.0%	-
DEPT. of COMMUNITY SERVICES	-	0.0%	-
SOLID WASTE	-	0.0%	-
CLEAN WATER	-	0.0%	-
WASTEWATER OPERATIONS	-	0.0%	-
ELECTIONS	-	0.0%	-
ER&R	-	0.0%	-
TER&R	-	0.0%	-
FACILITIES MANAGEMENT-DIRECT	2,117	29.0%	37,075
MOSQUITO CONTROL DISTRICT	-	0.0%	-
REGIONAL TRANSPORTATION COUNCIL	-	0.0%	-
SWCAA	-	0.0%	-
HEALTH DEPARTMENT	-	0.0%	-
ENVIRONMENTAL PUBLIC HEALTH	-	0.0%	-
EMERGENCY MANAGEMENT	-	0.0%	-
LAW LIBRARY	-	0.0%	-
CRESA	-	0.0%	-
OTHER AGENCIES	-	0.0%	-
TOTAL	7,289	100%	0

Central Service Cost Allocation Plan

GIS

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

Basis of Allocation

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

2022 Clark County Indirect Cost Allocation (2020 Actuals)
Central Services Allocated Cost Detail

	GIS
Expense	
Personnel Services	2,104,641
Services, Supplies	238,945
Direct Charges	-
Capital Outlay	-
Debt Service/Interest	-
Depreciation	49,714
Subtotal	2,393,300
Less:	
Capital Outlay	-
Billed Services/ Interfund	812,539
Add Allocated Cost:	
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	49,714
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	-
Equipment Depreciation	-
Facilities Management - Indirect	1,049
Budget Office	590
Information Services	29,930
Human Resources	9,696
Financial Services & Internal Audit	15,309
Payroll	548
Treasurer - Indirect	443
Records	443
Purchasing	295
Printing/Mail	295
Prosecuting Attorney - Indirect	3,542
County Manager	8,855
Total Costs to Allocate	\$ 1,559,479

Description	GIS		
	Weighted FTE	Weighted Pct	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
GIS			(1,580,761)
EQUIPMENT DEPRECIATION	-	0.0%	-
FACILITIES MANAGEMENT- INDIRECT	1	0.1%	1,049
BUDGET OFFICE	0	0.0%	590
INFORMATION TECHNOLOGY	20	1.9%	29,930
HUMAN RESOURCES	7	0.6%	9,696
FINANCIAL SERVICES & INTERNAL AUDIT	10	1.0%	15,309
PAYROLL	0	0.0%	548
TREASURY- INDIRECT	0	0.0%	443
RECORDS	0	0.0%	443
PURCHASING	0	0.0%	295
PRINTING/MAIL	0	0.0%	295
PROSECUTING ATTORNEY - INDIRECT	2	0.2%	3,542
COUNTY MANAGER	6	0.6%	8,855
ASSESSMENT	43	4.0%	63,314
AUDITOR - AUTO LICENSING & RECORDING	15	1.4%	22,728
TREASURER - DIRECT	21	2.0%	31,292
BOARD OF EQUALIZATION	0	0.0%	111
COMMUNITY SUPPORT	1	0.0%	738
COUNTY CLERK	27	2.5%	39,848
DISTRICT COURT	35	3.3%	51,492
SUPERIOR COURT	20	1.9%	29,576
JUVENILE	9	0.8%	12,685
SHERIFF LAW ENFORCEMENT	83	7.7%	121,757
SHERIFF SUPPORT/CIVIL BRANCH	39	3.6%	57,115
JAIL	105	9.8%	154,964
PROSECUTING ATTORNEY - DIRECT	47	4.4%	69,070
PROSECUTING ATTORNEY - CHILD SUPPORT	1	0.1%	2,066
MEDICAL EXAMINER	5	0.5%	7,970
COMMISSIONERS	3	0.3%	4,428
RISK MANAGEMENT	0	0.0%	443
COOP EXTENSION SERVICES	-	0.0%	-
INDIGENT DEFENSE	0	0.0%	295
LEWIS & CLARK RAILROAD	-	0.0%	-
CORRECTIONS	5	0.5%	7,383
VEGETATION MANAGEMENT	13	1.2%	19,319
FORESTRY OPERATIONS	2	0.2%	3,247
PARKS	19	1.8%	27,800
AUDITOR'S O&M	-	0.0%	-
EVENT CENTER	0	0.0%	148
TRI-MOUNTAIN GOLF	-	0.0%	-
MENTAL HEALTH SALES TAX	-	0.0%	-
COMMUNITY DEVELOPMENT ADMIN	11	1.0%	16,234
ENGINEERING	21	2.0%	30,845
DEVELOPMENT SERVICES	11	1.0%	16,234
WETLAND AND HABITAT	4	0.4%	6,494
COMMUNITY PLANNING	8	0.7%	11,364
CUSTOMER SERVICE	18	1.6%	25,975
ANIMAL CONTROL	9	0.8%	12,987
BUILDING SAFETY	34	3.2%	50,326
CODE ENFORCEMENT	6	0.5%	8,117
FIRE MARSHAL	9	0.8%	12,987
PUBLIC WORKS - TRANSPORTATION	97	9.1%	143,186
PUBLIC WORKS - ADMIN	23	2.2%	34,092
PUBLIC WORKS - ROAD OPERATIONS	77	7.2%	113,640
CAMP BONNEVILLE	-	0.0%	-
SPECIAL INVESTIGATION	-	0.0%	-
NARCOTICS TASK FORCE	1	0.1%	1,328
CHILD JUSTICE CENTER	1	0.0%	738
VETERANS ASSISTANCE	-	0.0%	-
VICTIM WITNESS	1	0.1%	996
MPD-OPERATIONS FUND	12	1.1%	17,730
DEPT. of COMMUNITY SERVICES	5	0.4%	7,010
SOLID WASTE	12	1.1%	17,858
CLEAN WATER	54	5.1%	80,065
WASTEWATER OPERATIONS	1	0.1%	2,066
ELECTIONS	8	0.7%	11,364
ER&R	2	0.2%	3,251
TER&R	2	0.1%	2,361
FACILITIES MANAGEMENT-DIRECT	16	1.5%	22,928
MOSQUITO CONTROL DISTRICT	-	0.0%	-
REGIONAL TRANSPORTATION COUNCIL	1	0.1%	1,236
SWCAA	2	0.1%	2,214
HEALTH DEPARTMENT	33	3.1%	49,323
ENVIRONMENTAL PUBLIC HEALTH	53	5.0%	78,899
EMERGENCY MANAGEMENT	-	0.0%	-
LAW LIBRARY	0	0.0%	132
CRESA	-	0.0%	-
OTHER AGENCIES	-	0.0%	-
TOTAL	1,071	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.

2022 Clark County Indirect Cost Allocation (2020 Actuals)
Central Services Allocated Cost Detail

	Equipment Depreciation
Expense	
Personnel Services	-
Services, Supplies	-
Direct Charges	-
Capital Outlay	-
Debt Service/Interest	-
Depreciation	1,921,736
Subtotal	1,921,736
Less:	
Capital Outlay	-
Billed Services/ Interfund	-
Add Allocated Cost:	
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	-
Equipment Depreciation	-
Facilities Management - Indirect	2,837
Budget Office	-
Information Services	1,411,599
Human Resources	-
Financial Services & Internal Audit	1,811
Payroll	389
Treasurer - Indirect	4,614
Records	1,017
Purchasing	-
Printing/Mail	1,330
Prosecuting Attorney - Indirect	-
County Manager	-
Total Costs to Allocate	\$ 498,138

Description	Equipment Depreciation		
	Depreciation	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
GIS			
EQUIPMENT DEPRECIATION			(1,921,736)
FACILITIES MANAGEMENT- INDIRECT	2,837	0.1%	2,837
BUDGET OFFICE	-	0.0%	-
INFORMATION TECHNOLOGY	1,411,599	73.5%	1,411,599
HUMAN RESOURCES	-	0.0%	-
FINANCIAL SERVICES & INTERNAL AUDIT	1,811	0.1%	1,811
PAYROLL	389	0.0%	389
TREASURY - INDIRECT	4,614	0.2%	4,614
RECORDS	1,017	0.1%	1,017
PURCHASING	-	0.0%	-
PRINTING/MAIL	1,330	0.1%	1,330
PROSECUTING ATTORNEY - INDIRECT	-	0.0%	-
COUNTY MANAGER	-	0.0%	-
ASSESSMENT	1,124	0.1%	1,124
AUDITOR - AUTO LICENSING & RECORDING	7,878	0.4%	7,878
TREASURER - DIRECT	-	0.0%	-
BOARD OF EQUALIZATION	-	0.0%	-
COMMUNITY SUPPORT	19,097	1.0%	19,097
COUNTY CLERK	-	0.0%	-
DISTRICT COURT	60,576	3.2%	60,576
SUPERIOR COURT	72,974	3.8%	72,974
JUVENILE	-	0.0%	-
SHERIFF LAW ENFORCEMENT	62,971	3.3%	62,971
SHERIFF SUPPORT/CIVIL BRANCH	12,421	0.6%	12,421
JAIL	41,542	2.2%	41,542
PROSECUTING ATTORNEY - DIRECT	-	0.0%	-
PROSECUTING ATTORNEY - CHILD SUPPORT	2,497	0.1%	2,497
MEDICAL EXAMINER	6,520	0.3%	6,520
COMMISSIONERS	-	0.0%	-
RISK MANAGEMENT	-	0.0%	-
COOP EXTENSION SERVICES	-	0.0%	-
INDIGENT DEFENSE	-	0.0%	-
LEWIS & CLARK RAILROAD	-	0.0%	-
CORRECTIONS	1,398	0.1%	1,398
VEGETATION MANAGEMENT	4,949	0.3%	4,949
FORESTRY OPERATIONS	-	0.0%	-
PARKS	7,359	0.4%	7,359
AUDITOR'S O&M	4,217	0.2%	4,217
EVENT CENTER	38,318	2.0%	38,318
TRI-MOUNTAIN GOLF	-	0.0%	-
MENTAL HEALTH SALES TAX	-	0.0%	-
COMMUNITY DEVELOPMENT ADMIN	8,905	0.5%	8,905
ENGINEERING	368	0.0%	368
DEVELOPMENT SERVICES	-	0.0%	-
WETLAND AND HABITAT	-	0.0%	-
COMMUNITY PLANNING	-	0.0%	-
CUSTOMER SERVICE	-	0.0%	-
ANIMAL CONTROL	-	0.0%	-
BUILDING SAFETY	-	0.0%	-
CODE ENFORCEMENT	-	0.0%	-
FIRE MARSHAL	-	0.0%	-
PUBLIC WORKS - TRANSPORTATION	32,429	1.7%	32,429
PUBLIC WORKS - ADMIN	-	0.0%	-
PUBLIC WORKS - ROAD OPERATIONS	-	0.0%	-
CAMP BONNEVILLE	-	0.0%	-
SPECIAL INVESTIGATION	-	0.0%	-
NARCOTICS TASK FORCE	18,847	1.0%	18,847
CHILD JUSTICE CENTER	7,971	0.4%	7,971
VETERANS ASSISTANCE	-	0.0%	-
VICTIM WITNESS	-	0.0%	-
MPD-OPERATIONS FUND	8,552	0.4%	8,552
DEPT. of COMMUNITY SERVICES	-	0.0%	-
SOLID WASTE	-	0.0%	-
CLEAN WATER	1,939	0.1%	1,939
WASTEWATER OPERATIONS	-	0.0%	-
ELECTIONS	62,226	3.2%	62,226
ER&R	-	0.0%	-
TER&R	941	0.0%	941
FACILITIES MANAGEMENT-DIRECT	10,335	0.5%	10,335
MOSQUITO CONTROL DISTRICT	-	0.0%	-
REGIONAL TRANSPORTATION COUNCIL	-	0.0%	-
SWCAA	-	0.0%	-
HEALTH DEPARTMENT	1,785	0.1%	1,785
ENVIRONMENTAL PUBLIC HEALTH	-	0.0%	-
EMERGENCY MANAGEMENT	-	0.0%	-
LAW LIBRARY	-	0.0%	-
CRESA	-	0.0%	-
OTHER AGENCIES	-	0.0%	-
TOTAL	1,921,736	100%	0

Central Service Cost Allocation Plan

Facilities Management - Indirect

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

Basis of Allocation

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

2022 Clark County Indirect Cost Allocation (2020 Actuals)
Central Services Allocated Cost Detail

	Facilities Managemet- Indirect
Expense	
Personnel Services	-
Services, Supplies	936,543
Direct Charges	-
Capital Outlay	-
Debt Service/Interest	-
Depreciation	30,671
Subtotal	967,214
Less:	
Capital Outlay	-
Billed Services/ Interfund	-
Add Allocated Cost:	
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	2,506
1408 Franklin	-
Pepsi Building	3,387
Bond Interest	10,178
GIS	1,049
Equipment Depreciation	2,837
Facilities Management - Indirect	
Budget Office	13,916
Information Services	42,213
Human Resources	14,380
Financial Services & Internal Audit	19,935
Payroll	2,215
Treasurer - Indirect	5,729
Records	2,162
Purchasing	10,205
Printing/Mail	133
Prosecuting Attorney - Indirect	17,069
County Manager	35,074
Total Costs to Allocate	\$ 824,139

Description	Facilities Management - Indirect		
	Assigned Occupant Cost	% of Assigned Occupant Cost	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
GIS			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT- INDIRECT			(955,451)
BUDGET OFFICE	43,608	1.5%	13,916
INFORMATION TECHNOLOGY	132,279	4.4%	42,213
HUMAN RESOURCES	45,062	1.5%	14,380
FINANCIAL SERVICES & INTERNAL AUDIT	62,469	2.1%	19,935
PAYROLL	6,941	0.2%	2,215
TREASURY- INDIRECT	17,952	0.6%	5,729
RECORDS	6,776	0.2%	2,162
PURCHASING	31,979	1.1%	10,205
PRINTING/MAIL	416	0.0%	133
PROSECUTING ATTORNEY - INDIRECT	53,488	1.8%	17,069
COUNTY MANAGER	109,908	3.7%	35,074
ASSESSMENT	148,995	5.0%	47,548
AUDITOR - AUTO LICENSING & RECORDING	6,744	0.2%	2,152
TREASURER - DIRECT	945	0.0%	302
BOARD OF EQUALIZATION	-	0.0%	-
COMMUNITY SUPPORT	-	0.0%	-
COUNTY CLERK	74,999	2.5%	23,934
DISTRICT COURT	192,119	6.4%	61,309
SUPERIOR COURT	304,410	10.2%	97,144
JUVENILE	385,647	12.9%	123,068
SHERIFF LAW ENFORCEMENT	18,145	0.6%	5,790
SHERIFF SUPPORT/CIVIL BRANCH	195,646	6.5%	62,435
JAIL	571,691	19.1%	182,439
PROSECUTING ATTORNEY - DIRECT	238,160	8.0%	76,002
PROXECUTING ATTORNEY - CHILD SUPPORT	-	0.0%	-
MEDICAL EXAMINER	-	0.0%	-
COMMISSIONERS	45,266	1.5%	14,445
RISK MANAGEMENT	7,268	0.2%	2,319
COOP EXTENSION SERVICES	-	0.0%	-
INDIGENT DEFENSE	-	0.0%	-
LEWIS & CLARK RAILROAD	-	0.0%	-
CORRECTIONS	34,847	1.2%	11,121
VEGETATION MANAGEMENT	69,548	2.3%	22,194
FORESTRY OPERATIONS	69,548	2.3%	22,194
PARKS	-	0.0%	-
AUDITOR'S O&M	-	0.0%	-
EVENT CENTER	-	0.0%	-
TRI-MOUNTAIN GOLF	-	0.0%	-
MENTAL HEALTH SALES TAX	-	0.0%	-
COMMUNITY DEVELOPMENT ADMIN	-	0.0%	-
ENGINEERING	-	0.0%	-
DEVELOPMENT SERVICES	-	0.0%	-
WETLAND AND HABITAT	-	0.0%	-
COMMUNITY PLANNING	38,666	1.3%	12,339
CUSTOMER SERVICE	-	0.0%	-
ANIMAL CONTROL	21,804	0.7%	6,958
BUILDING SAFETY	-	0.0%	-
CODE ENFORCEMENT	7,268	0.2%	2,319
FIRE MARSHAL	7,268	0.2%	2,319
PUBLIC WORKS - TRANSPORTATION	-	0.0%	-
PUBLIC WORKS - ADMIN	-	0.0%	-
PUBLIC WORKS - ROAD OPERATIONS	-	0.0%	-
CAMP BONNEVILLE	-	0.0%	-
SPECIAL INVESTIGATION	-	0.0%	-
NARCOTICS TASK FORCE	-	0.0%	-
CHILD JUSTICE CENTER	-	0.0%	-
VETERANS ASSISTANCE	-	0.0%	-
VICTIM WITNESS	-	0.0%	-
MPD-OPERATIONS FUND	-	0.0%	-
DEPT. of COMMUNITY SERVICES	-	0.0%	-
SOLID WASTE	-	0.0%	-
CLEAN WATER	-	0.0%	-
WASTEWATER OPERATIONS	-	0.0%	-
ELECTIONS	-	0.0%	-
ER&R	-	0.0%	-
TER&R	-	0.0%	-
FACILITIES MANAGEMENT-DIRECT	-	0.0%	-
MOSQUITO CONTROL DISTRICT	-	0.0%	-
REGIONAL TRANSPORTATION COUNCIL	-	0.0%	-
SWCAA	-	0.0%	-
HEALTH DEPARTMENT	-	0.0%	-
ENVIRONMENTAL PUBLIC HEALTH	-	0.0%	-
EMERGENCY MANAGEMENT	6,541	0.2%	2,087
LAW LIBRARY	37,600	1.3%	11,999
CRESA	-	0.0%	-
OTHER AGENCIES	-	0.0%	-
TOTAL	2,994,006	100%	0

Central Service Cost Allocation Plan

OFFICE OF BUDGET

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

Basis of Allocation

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

2022 Clark County Indirect Cost Allocation (2020 Actuals)
Central Services Allocated Cost Detail

	Office of Budget
Expense	
Personnel Services	615,604
Services, Supplies	36,340
Direct Charges	-
Capital Outlay	-
Debt Service/Interest	-
Depreciation	-
Subtotal	651,944
Less:	
Capital Outlay	-
Billed Services/ Interfund	-
Add Allocated Cost:	
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	30,282
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	590
Equipment Depreciation	-
Facilities Management - Indirect	13,916
Budget Office	-
Information Services	20,457
Human Resources	3,760
Financial Services & Internal Audit	5,493
Payroll	1,179
Treasurer - Indirect	2,822
Records	952
Purchasing	624
Printing/Mail	2,129
Prosecuting Attorney - Indirect	4,328
County Manager	4,367
Total Costs to Allocate	\$ 650,622

Description	Budget Office		
	Direct Costs	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
GIS			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT- INDIRECT			
BUDGET OFFICE			(696,733)
INFORMATION TECHNOLOGY	7,749,661	2.9%	20,457
HUMAN RESOURCES	1,424,314	0.5%	3,760
FINANCIAL SERVICES & INTERNAL AUDIT	2,081,073	0.8%	5,493
PAYROLL	446,810	0.2%	1,179
TREASURY - INDIRECT	1,069,138	0.4%	2,822
RECORDS	360,600	0.1%	952
PURCHASING	236,398	0.1%	624
PRINTING/MAIL	806,617	0.3%	2,129
PROSECUTING ATTORNEY - INDIRECT	1,639,402	0.6%	4,328
COUNTY MANAGER	1,654,265	0.6%	4,367
ASSESSMENT	4,428,928	1.7%	11,691
AUDITOR - AUTO LICENSING & RECORDING	1,146,358	0.4%	3,026
TREASURER - DIRECT	1,588,647	0.6%	4,194
BOARD OF EQUALIZATION	138,620	0.1%	366
COMMUNITY SUPPORT	1,136,361	0.4%	3,000
COUNTY CLERK	3,487,611	1.3%	9,206
DISTRICT COURT	6,233,966	2.4%	16,456
SUPERIOR COURT	4,788,242	1.8%	12,640
JUVENILE	7,915,306	3.0%	20,894
SHERIFF LAW ENFORCEMENT	24,744,937	9.4%	65,320
SHERIFF SUPPORT/CIVIL BRANCH	8,553,800	3.2%	22,580
JAIL	28,012,572	10.6%	73,946
PROSECUTING ATTORNEY - DIRECT	9,018,954	3.4%	23,808
PROSECUTING ATTORNEY - CHILD SUPPORT	2,276,136	0.9%	6,008
MEDICAL EXAMINER	1,643,744	0.6%	4,339
COMMISSIONERS	987,710	0.4%	2,607
RISK MANAGEMENT	1,321,057	0.5%	3,487
COOP EXTENSION SERVICES	371,747	0.1%	981
INDIGENT DEFENSE	5,648,154	2.1%	14,910
LEWIS & CLARK RAILROAD	153,621	0.1%	406
CORRECTIONS	5,409,301	2.0%	14,279
VEGETATION MANAGEMENT	1,473,171	0.6%	3,889
FORESTRY OPERATIONS	138,619	0.1%	366
PARKS	2,923,897	1.1%	7,718
AUDITOR'S O&M	342,504	0.1%	904
EVENT CENTER	1,667,255	0.6%	4,401
TRI-MOUNTAIN GOLF	1,501,671	0.6%	3,964
MENTAL HEALTH SALES TAX	2,667,250	1.0%	7,041
COMMUNITY DEVELOPMENT ADMIN	1,875,826	0.7%	4,952
ENGINEERING	2,137,919	0.8%	5,644
DEVELOPMENT SERVICES	1,756,269	0.7%	4,636
WETLAND AND HABITAT	560,816	0.2%	1,454
COMMUNITY PLANNING	951,924	0.4%	2,513
CUSTOMER SERVICE	1,890,707	0.7%	4,991
ANIMAL CONTROL	1,385,231	0.5%	3,657
BUILDING SAFETY	4,826,245	1.8%	12,740
CODE ENFORCEMENT	693,228	0.3%	1,830
FIRE MARSHAL	1,372,966	0.5%	3,624
PUBLIC WORKS - TRANSPORTATION	20,075,767	7.6%	52,995
PUBLIC WORKS - ADMIN	6,378,202	2.4%	16,837
PUBLIC WORKS - ROAD OPERATIONS	15,257,844	5.8%	40,277
CAMP BONNEVILLE	3,428,049	1.3%	9,049
SPECIAL INVESTIGATION	2,285	0.0%	6
NARCOTICS TASK FORCE	349,096	0.1%	922
CHILD JUSTICE CENTER	1,024,788	0.4%	2,705
VETERANS ASSISTANCE	632,651	0.2%	1,670
VICTIM WITNESS	605,159	0.2%	1,597
MPD-OPERATIONS FUND	3,398,042	1.3%	8,970
DEPT. of COMMUNITY SERVICES	7,807,653	3.0%	20,610
SOLID WASTE	2,417,851	0.9%	6,382
CLEAN WATER	6,858,065	2.6%	18,103
WASTEWATER OPERATIONS	4,088,928	1.5%	10,794
ELECTIONS	2,761,415	1.0%	7,289
ER&R	5,490,169	2.1%	14,493
TER&R	2,959,996	1.1%	7,814
FACILITIES MANAGEMENT-DIRECT	6,455,935	2.4%	17,042
MOSQUITO CONTROL DISTRICT	570,371	0.2%	1,506
REGIONAL TRANSPORTATION COUNCIL	-	0.0%	-
SWCAA	-	0.0%	-
HEALTH DEPARTMENT	8,548,299	3.2%	22,565
ENVIRONMENTAL PUBLIC HEALTH	-	0.0%	-
EMERGENCY MANAGEMENT	-	0.0%	-
LAW LIBRARY	200,431	0.1%	529
CRESA	-	0.0%	-
OTHER AGENCIES	-	0.0%	-
TOTAL	263,940,542	100%	0

Central Service Cost Allocation Plan

Information Technology

These are departmental costs associated with providing Information Technology services to county departments.

Basis of Allocation

Information Technology costs are first allocated based on direct services received, with the remaining expenses allocated based on the number of personal computers for each department/division

2022 Clark County Indirect Cost Allocation (2020 Actuals)
Central Services Allocated Cost Detail

	Information Technology
Expense	
Personnel Services	5,005,701
Services, Supplies	1,552,098
Direct Charges	-
Capital Outlay	-
Debt Service/Interest	-
Depreciation	-
Subtotal	6,557,799
Less:	
Capital Outlay	-
Billed Services/ Interfund	-
Add Allocated Cost:	
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	91,857
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	29,930
Equipment Depreciation	1,411,599
Facilities Management - Indirect	42,213
Budget Office	20,457
Information Services	-
Human Resources	88,007
Financial Services & Internal Audit	115,923
Payroll	24,889
Treasurer - Indirect	167,213
Records	30,802
Purchasing	17,601
Printing/Mail	17,601
Prosecuting Attorney - Indirect	48,404
County Manager	88,007
Total Costs to Allocate	\$ 7,555,407

Description	Information Technology			Total Allocation
	Direct I.T. Prog Costs	# of PC's	Percent of PC's	
COURTHOUSE				
FRANKLIN CENTER				
CORRECTIONS CENTER				
JUVENILE CENTER				
PUBLIC SERVICE CENTER				
1408 FRANKLIN				
PEPSI BUILDING				
BOND INTEREST				
GIS				
EQUIPMENT DEPRECIATION				
FACILITIES MANAGEMENT- INDIRECT				
BUDGET OFFICE				
INFORMATION TECHNOLOGY				(8,153,855)
HUMAN RESOURCES		20	1.08%	88,007
FINANCIAL SERVICES & INTERNAL AUDIT		26	1.42%	115,923
PAYROLL		6	0.31%	24,889
TREASURY- INDIRECT		38	2.05%	167,213
RECORDS		7	0.38%	30,802
PURCHASING		4	0.22%	17,601
PRINTING/MAIL		4	0.22%	17,601
PROSECUTING ATTORNEY - INDIRECT		11	0.59%	48,404
COUNTY MANAGER		20	1.08%	88,007
ASSESSMENT	103,418	71	3.83%	415,843
AUDITOR - AUTO LICENSING & RECORDING		31	1.67%	136,411
TREASURER - DIRECT	103,418	10	0.54%	147,421
BOARD OF EQUALIZATION		6	0.32%	26,402
COMMUNITY SUPPORT		9	0.49%	39,603
COUNTY CLERK		103	5.56%	453,236
DISTRICT COURT	6,869	95	5.13%	424,902
SUPERIOR COURT	6,869	70	3.78%	314,893
JUVENILE	54,948	79	4.26%	402,576
SHERIFF LAW ENFORCEMENT		-	0.00%	-
SHERIFF SUPPORT/CIVIL BRANCH		272	14.68%	1,196,896
JAIL		-	0.00%	-
PROSECUTING ATTORNEY - DIRECT		91	4.91%	400,432
PROSECUTING ATTORNEY - CHILD SUPPORT		1	0.05%	4,400
MEDICAL EXAMINER		13	0.70%	57,205
COMMISSIONERS		9	0.49%	39,603
RISK MANAGEMENT		-	0.00%	-
COOP EXTENSION SERVICES		33	1.78%	145,212
INDIGENT DEFENSE		2	0.11%	8,801
LEWIS & CLARK RAILROAD		-	0.00%	-
CORRECTIONS	68,685	64	3.45%	350,308
VEGETATION MANAGEMENT		15	0.81%	66,005
FORESTRY OPERATIONS		1	0.05%	4,400
PARKS		12	0.65%	52,914
AUDITOR'S O&M		-	0.00%	-
EVENT CENTER		15	0.81%	66,005
TRI-MOUNTAIN GOLF		-	0.00%	-
MENTAL HEALTH SALES TAX		-	0.00%	-
COMMUNITY DEVELOPMENT ADMIN		40	2.16%	176,014
ENGINEERING		15	0.81%	66,005
DEVELOPMENT SERVICES		16	0.86%	70,406
WETLAND AND HABITAT		-	0.00%	-
COMMUNITY PLANNING		15	0.81%	66,005
CUSTOMER SERVICE		38	2.05%	167,213
ANIMAL CONTROL		4	0.22%	17,601
BUILDING SAFETY		26	1.40%	114,409
CODE ENFORCEMENT		3	0.16%	13,201
FIRE MARSHAL		2	0.11%	8,801
PUBLIC WORKS - TRANSPORTATION		114	6.15%	501,640
PUBLIC WORKS - ADMIN		51	2.75%	224,418
PUBLIC WORKS - ROAD OPERATIONS		39	2.10%	171,614
CAMP BONNEVILLE		-	0.00%	-
SPECIAL INVESTIGATION		-	0.00%	-
NARCOTICS TASK FORCE		13	0.70%	57,205
CHILD JUSTICE CENTER		20	1.08%	88,007
VETERANS ASSISTANCE		-	0.00%	-
VICTIM WITNESS		6	0.32%	26,402
MPD-OPERATIONS FUND		14	0.75%	61,495
DEPT. of COMMUNITY SERVICES		56	3.02%	246,420
SOLID WASTE		10	0.54%	44,004
CLEAN WATER		22	1.19%	96,808
WASTEWATER OPERATIONS		14	0.76%	61,605
ELECTIONS		29	1.57%	127,610
ER&R		15	0.81%	66,005
TER&R		32	1.73%	140,811
FACILITIES MANAGEMENT-DIRECT		25	1.35%	110,009
MOSQUITO CONTROL DISTRICT		-	0.00%	-
REGIONAL TRANSPORTATION COUNCIL		-	0.00%	-
SWCAA		-	0.00%	-
HEALTH DEPARTMENT		93	5.02%	409,233
ENVIRONMENTAL PUBLIC HEALTH		-	0.00%	-
EMERGENCY MANAGEMENT		-	0.00%	-
LAW LIBRARY		3	0.16%	13,201
CRESA		-	0.00%	-
OTHER AGENCIES		-	0.00%	-
TOTAL	344,206	1,853	100%	-

Central Services 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.

2022 Clark County Indirect Cost Allocation (2020 Actuals)
Central Services Allocated Cost Detail

	Human Resources
Expense	
Personnel Services	1,212,185
Services, Supplies	180,837
Direct Charges	-
Capital Outlay	-
Debt Service/Interest	-
Depreciation	-
Subtotal	1,393,022
Less:	
Capital Outlay	-
Billed Services/ Interfund	-
Add Allocated Cost:	
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	31,292
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	9,696
Equipment Depreciation	-
Facilities Management - Indirect	14,380
Budget Office	3,760
Information Services	88,007
Human Resources	-
Financial Services & Internal Audit	17,045
Payroll	3,660
Treasurer - Indirect	2,958
Records	2,958
Purchasing	1,972
Printing/Mail	1,972
Prosecuting Attorney - Indirect	3,944
County Manager	9,859
Total Costs to Allocate	\$ 1,495,791

Description	Human Resources		
	FTEs	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
GIS			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT- INDIRECT			
BUDGET OFFICE			
INFORMATION TECHNOLOGY			
HUMAN RESOURCES			(1,540,157)
FINANCIAL SERVICES & INTERNAL AUDIT	17	1.11%	17,045
PAYROLL	4	0.24%	3,660
TREASURY- INDIRECT	3	0.19%	2,958
RECORDS	3	0.19%	2,958
PURCHASING	2	0.13%	1,972
PRINTING/MAIL	2	0.13%	1,972
PROSECUTING ATTORNEY - INDIRECT	4	0.26%	3,944
COUNTY MANAGER	10	0.64%	9,859
ASSESSMENT	39	2.50%	38,451
AUDITOR - AUTO LICENSING & RECORDING	14	0.90%	13,803
TREASURER - DIRECT	19	1.23%	19,004
BOARD OF EQUALIZATION	0	0.01%	123
COMMUNITY SUPPORT	5	0.32%	4,930
COUNTY CLERK	45	2.88%	44,366
DISTRICT COURT	58	3.72%	57,331
SUPERIOR COURT	33	2.14%	32,930
JUVENILE	86	5.50%	84,740
SHERIFF LAW ENFORCEMENT	138	8.80%	135,563
SHERIFF SUPPORT/CIVIL BRANCH	65	4.13%	63,592
JAIL	175	11.20%	172,535
PROSECUTING ATTORNEY - DIRECT	78	4.99%	76,901
PROSECUTING ATTORNEY - CHILD SUPPORT	14	0.90%	13,803
MEDICAL EXAMINER	9	0.58%	8,873
COMMISSIONERS	5	0.32%	4,930
RISK MANAGEMENT	3	0.19%	2,958
COOP EXTENSION SERVICES	-	0.00%	-
INDIGENT DEFENSE	2	0.13%	1,972
LEWIS & CLARK RAILROAD	-	0.00%	-
CORRECTIONS	50	3.20%	49,320
VEGETATION MANAGEMENT	12	0.76%	11,732
FORESTRY OPERATIONS	2	0.13%	1,972
PARKS	17	1.10%	16,883
AUDITOR'S O&M	-	0.00%	-
EVENT CENTER	1	0.06%	986
TRI-MOUNTAIN GOLF	-	0.00%	-
MENTAL HEALTH SALES TAX	-	0.00%	-
COMMUNITY DEVELOPMENT ADMIN	10	0.64%	9,859
ENGINEERING	19	1.22%	18,732
DEVELOPMENT SERVICES	10	0.64%	9,859
WETLAND AND HABITAT	4	0.26%	3,944
COMMUNITY PLANNING	7	0.45%	6,901
CUSTOMER SERVICE	16	1.02%	15,775
ANIMAL CONTROL	8	0.51%	7,887
BUILDING SAFETY	31	1.98%	30,563
CODE ENFORCEMENT	5	0.32%	4,930
FIRE MARSHAL	8	0.51%	7,887
PUBLIC WORKS - TRANSPORTATION	88	5.65%	86,958
PUBLIC WORKS - ADMIN	21	1.34%	20,704
PUBLIC WORKS - ROAD OPERATIONS	70	4.48%	69,014
CAMP BONNEVILLE	-	0.00%	-
SPECIAL INVESTIGATION	-	0.00%	-
NARCOTICS TASK FORCE	9	0.58%	8,873
CHILD JUSTICE CENTER	5	0.32%	4,930
VETERANS ASSISTANCE	-	0.00%	-
VICTIM WITNESS	7	0.43%	6,655
MPD-OPERATIONS FUND	20	1.28%	19,740
DEPT. of COMMUNITY SERVICES	48	3.04%	46,831
SOLID WASTE	11	0.70%	10,845
CLEAN WATER	18	1.12%	17,254
WASTEWATER OPERATIONS	14	0.90%	13,803
ELECTIONS	7	0.45%	6,901
ER&R	22	1.41%	21,715
TER&R	16	1.02%	15,775
FACILITIES MANAGEMENT-DIRECT	26	1.66%	25,527
MOSQUITO CONTROL DISTRICT	-	0.00%	-
REGIONAL TRANSPORTATION COUNCIL	8	0.54%	8,257
SWCAA	15	0.96%	14,789
HEALTH DEPARTMENT	104	6.68%	102,831
ENVIRONMENTAL PUBLIC HEALTH	-	0.00%	-
EMERGENCY MANAGEMENT	-	0.00%	-
LAW LIBRARY	1	0.06%	882
CRESA	20	1.26%	19,472
OTHER AGENCIES	-	0.00%	-
TOTAL	1,562	100.00%	0

Central Service Cost Allocation Plan

FINANCIAL SERVICES and INTERNAL AUDIT

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

Basis of Allocation

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

2022 Clark County Indirect Cost Allocation (2020 Actuals)
Central Services Allocated Cost Detail

	Financial Services & Int. Audit
Expense	
Personnel Services	1,857,275
Services, Supplies	185,273
Direct Charges	-
Capital Outlay	-
Debt Service/Interest	-
Depreciation	-
Subtotal	2,042,548
Less:	
Capital Outlay	-
Billed Services/ Interfund	-
Add Allocated Cost:	
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	43,380
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	15,309
Equipment Depreciation	1,811
Facilities Management - Indirect	19,935
Budget Office	5,493
Information Services	115,923
Human Resources	17,045
Financial Services & Internal Audit	-
Payroll	975
Treasurer - Indirect	4,139
Records	1,690
Purchasing	1,005
Printing/Mail	11,375
Prosecuting Attorney - Indirect	37
County Manager	6,968
Total Costs to Allocate	\$ 2,235,256

Financial Services & Internal Audit			
Description	Weighted Trans	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
GIS			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT- INDIRECT			
BUDGET OFFICE			
INFORMATION TECHNOLOGY			
HUMAN RESOURCES			
FINANCIAL SERVICES & INTERNAL AUDIT			(2,261,444)
PAYROLL	26	0.04%	975
TREASURY- INDIRECT	111	0.18%	4,139
RECORDS	45	0.07%	1,690
PURCHASING	27	0.04%	1,005
PRINTING/MAIL	306	0.50%	11,375
PROSECUTING ATTORNEY - INDIRECT	1	0.00%	37
COUNTY MANAGER	187	0.31%	6,968
ASSESSMENT	354	0.58%	13,161
AUDITOR - AUTO LICENSING & RECORDING	253	0.42%	9,417
TREASURER - DIRECT	258	0.42%	9,603
BOARD OF EQUALIZATION	123	0.20%	4,563
COMMUNITY SUPPORT	127	0.21%	4,742
COUNTY CLERK	468	0.77%	17,419
DISTRICT COURT	1,474	2.43%	54,855
SUPERIOR COURT	1,142	1.88%	42,506
JUVENILE	990	1.63%	36,856
SHERIFF LAW ENFORCEMENT	1,484	2.44%	55,227
SHERIFF SUPPORT/CIVIL BRANCH	2,656	4.37%	98,864
JAIL	2,822	4.64%	105,043
PROSECUTING ATTORNEY - DIRECT	1,054	1.74%	39,245
PROSECUTING ATTORNEY - CHILD SUPPORT	242	0.40%	8,992
MEDICAL EXAMINER	611	1.01%	22,749
COMMISSIONERS	200	0.33%	7,437
RISK MANAGEMENT	395	0.65%	14,709
COOP EXTENSION SERVICES	16	0.03%	596
INDIGENT DEFENSE	2,593	4.27%	96,505
LEWIS & CLARK RAILROAD	47	0.08%	1,734
CORRECTIONS	586	0.96%	21,804
VEGETATION MANAGEMENT	576	0.95%	21,439
FORESTRY OPERATIONS	60	0.10%	2,218
PARKS	2,107	3.47%	78,415
AUDITOR'S O&M	14	0.02%	521
EVENT CENTER	679	1.12%	25,273
TRI-MOUNTAIN GOLF	98	0.16%	3,648
MENTAL HEALTH SALES TAX	249	0.41%	9,253
COMMUNITY DEVELOPMENT ADMIN	175	0.29%	6,521
ENGINEERING	608	1.00%	22,645
DEVELOPMENT SERVICES	165	0.27%	6,149
WETLAND AND HABITAT	45	0.07%	1,667
COMMUNITY PLANNING	155	0.26%	5,769
CUSTOMER SERVICE	189	0.31%	7,042
ANIMAL CONTROL	214	0.35%	7,980
BUILDING SAFETY	394	0.65%	14,657
CODE ENFORCEMENT	85	0.14%	3,164
FIRE MARSHAL	121	0.20%	4,511
PUBLIC WORKS - TRANSPORTATION	3,542	5.83%	131,842
PUBLIC WORKS - ADMIN	393	0.65%	14,613
PUBLIC WORKS - ROAD OPERATIONS	1,819	2.99%	67,689
CAMP BONNEVILLE	151	0.25%	5,635
SPECIAL INVESTIGATION	8	0.01%	298
NARCOTICS TASK FORCE	507	0.83%	18,871
CHILD JUSTICE CENTER	547	0.90%	20,359
VETERANS ASSISTANCE	172	0.28%	6,402
VICTIM WITNESS	19	0.03%	700
MPD-OPERATIONS FUND	2,448	4.03%	91,131
DEPT. of COMMUNITY SERVICES	5,864	9.65%	218,260
SOLID WASTE	1,081	1.78%	40,243
CLEAN WATER	713	1.17%	26,531
WASTEWATER OPERATIONS	852	1.40%	31,712
ELECTIONS	774	1.27%	28,801
ER&R	1,151	1.89%	42,841
TER&R	328	0.54%	12,193
FACILITIES MANAGEMENT-DIRECT	4,788	7.88%	178,203
MOSQUITO CONTROL DISTRICT	285	0.47%	10,593
REGIONAL TRANSPORTATION COUNCIL	307	0.51%	11,442
SWCAA	437	0.72%	16,265
HEALTH DEPARTMENT	4,841	7.97%	180,176
ENVIRONMENTAL PUBLIC HEALTH	-	0.00%	-
EMERGENCY MANAGEMENT	284	0.47%	10,571
LAW LIBRARY	73	0.12%	2,717
CRESA	1,135	1.87%	42,238
OTHER AGENCIES	3,709	6.10%	138,035
TOTAL	60,758	100.00%	0

Central Service Cost Allocation Plan

PAYROLL ACCOUNTING

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

Basis of Allocation

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

2022 Clark County Indirect Cost Allocation (2020 Actuals)
Central Services Allocated Cost Detail

	Payroll
Expense	
Personnel Services	441,955
Services, Supplies	-
Direct Charges	-
Capital Outlay	-
Debt Service/Interest	-
Depreciation	-
Subtotal	441,955
Less:	
Capital Outlay	-
Billed Services/ Interfund	-
Add Allocated Cost:	
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	4,820
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	548
Equipment Depreciation	389
Facilities Management - Indirect	2,215
Budget Office	1,179
Information Services	24,889
Human Resources	3,660
Financial Services & Internal Audit	975
Payroll	-
Treasurer - Indirect	901
Records	901
Purchasing	601
Printing/Mail	601
Prosecuting Attorney - Indirect	1,201
County Manager	3,003
Total Costs to Allocate	\$ 473,422

Description	Payroll		
	FTEs	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
GIS			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT- INDIRECT			
BUDGET OFFICE			
INFORMATION TECHNOLOGY			
HUMAN RESOURCES			
FINANCIAL SERVICES & INTERNAL AUDIT			
PAYROLL			(480,629)
TREASURY - INDIRECT	3	0.19%	901
RECORDS	3	0.19%	901
PURCHASING	2	0.12%	601
PRINTING/MAIL	2	0.12%	601
PROSECUTING ATTORNEY - INDIRECT	4	0.25%	1,201
COUNTY MANAGER	10	0.62%	3,003
ASSESSMENT	39	2.44%	11,712
AUDITOR - AUTO LICENSING & RECORDING	14	0.87%	4,204
TREASURER - DIRECT	19	1.20%	5,789
BOARD OF EQUALIZATION	0	0.01%	38
COMMUNITY SUPPORT	5	0.31%	1,502
COUNTY CLERK	45	2.81%	13,514
DISTRICT COURT	58	3.63%	17,463
SUPERIOR COURT	33	2.09%	10,031
JUVENILE	86	5.37%	25,812
SHERIFF LAW ENFORCEMENT	138	8.59%	41,294
SHERIFF SUPPORT/CIVIL BRANCH	65	4.03%	19,370
JAIL	175	10.93%	52,555
PROSECUTING ATTORNEY - DIRECT	78	4.87%	23,425
PROSECUTING ATTORNEY - CHILD SUPPORT	14	0.87%	4,204
MEDICAL EXAMINER	9	0.56%	2,703
COMMISSIONERS	5	0.31%	1,502
RISK MANAGEMENT	3	0.19%	901
COOP EXTENSION SERVICES	-	0.00%	-
INDIGENT DEFENSE	2	0.12%	601
LEWIS & CLARK RAILROAD	-	0.00%	-
CORRECTIONS	50	3.13%	15,023
VEGETATION MANAGEMENT	12	0.74%	3,574
FORESTRY OPERATIONS	2	0.12%	601
PARKS	17	1.07%	5,143
AUDITOR'S O&M	-	0.00%	-
EVENT CENTER	1	0.06%	300
TRI-MOUNTAIN GOLF	-	0.00%	-
MENTAL HEALTH SALES TAX	-	0.00%	-
COMMUNITY DEVELOPMENT ADMIN	10	0.62%	3,003
ENGINEERING	19	1.19%	5,706
DEVELOPMENT SERVICES	10	0.62%	3,003
WETLAND AND HABITAT	4	0.25%	1,201
COMMUNITY PLANNING	7	0.44%	2,102
CUSTOMER SERVICE	16	1.00%	4,805
ANIMAL CONTROL	8	0.50%	2,403
BUILDING SAFETY	31	1.94%	9,310
CODE ENFORCEMENT	5	0.31%	1,502
FIRE MARSHAL	8	0.50%	2,403
PUBLIC WORKS - TRANSPORTATION	88	5.51%	26,488
PUBLIC WORKS - ADMIN	21	1.31%	6,307
PUBLIC WORKS - ROAD OPERATIONS	70	4.37%	21,022
CAMP BONNEVILLE	-	0.00%	-
SPECIAL INVESTIGATION	-	0.00%	-
NARCOTICS TASK FORCE	9	0.56%	2,703
CHILD JUSTICE CENTER	5	0.31%	1,502
VETERANS ASSISTANCE	-	0.00%	-
VICTIM WITNESS	7	0.42%	2,027
MPD-OPERATIONS FUND	20	1.25%	6,013
DEPT. of COMMUNITY SERVICES	48	2.97%	14,265
SOLID WASTE	11	0.69%	3,303
CLEAN WATER	18	1.09%	5,256
WASTEWATER OPERATIONS	14	0.87%	4,204
ELECTIONS	7	0.44%	2,102
ER&R	22	1.38%	6,614
TER&R	16	1.00%	4,805
FACILITIES MANAGEMENT-DIRECT	26	1.62%	7,776
MOSQUITO CONTROL DISTRICT	-	0.00%	-
REGIONAL TRANSPORTATION COUNCIL	8	0.52%	2,515
SWCAA	15	0.94%	4,505
HEALTH DEPARTMENT	104	6.52%	31,323
ENVIRONMENTAL PUBLIC HEALTH	-	0.00%	-
EMERGENCY MANAGEMENT	-	0.00%	-
LAW LIBRARY	1	0.06%	269
CRESA	79	4.94%	23,725
OTHER AGENCIES	-	0.00%	-
TOTAL	1,600	100.00%	(0)

Central Service Cost Allocation Plan

COUNTY TREASURER

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

Basis of Allocation

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

2022 Clark County Indirect Cost Allocation (2020 Actuals)
Central Services Allocated Cost Detail

	Treasurer-Ind
Expense	
Personnel Services	764,449
Services, Supplies	304,688
Direct Charges	-
Capital Outlay	-
Debt Service/Interest	-
Depreciation	-
Subtotal	1,069,138
Less:	
Capital Outlay	-
Billed Services/ Interfund	-
Add Allocated Cost:	
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	12,466
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	443
Equipment Depreciation	4,614
Facilities Management - Indirect	5,729
Budget Office	2,822
Information Services	167,213
Human Resources	2,958
Financial Services & Internal Audit	4,139
Payroll	901
Treasurer - Indirect	-
Records	-
Purchasing	-
Printing/Mail	-
Prosecuting Attorney - Indirect	5,333
County Manager	-
Total Costs to Allocate	\$ 1,265,090

Description	Treasury - Indirect		
	Weighted Trans	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
GIS			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT- INDIRECT			
BUDGET OFFICE			
INFORMATION TECHNOLOGY			
HUMAN RESOURCES			
FINANCIAL SERVICES & INTERNAL AUDIT			
PAYROLL			
TREASURY- INDIRECT			(1,270,423)
RECORDS	-	0.00%	-
PURCHASING	-	0.00%	-
PRINTING/MAIL	-	0.00%	-
PROSECUTING ATTORNEY - INDIRECT	48	0.42%	5,333
COUNTY MANAGER	-	0.00%	-
ASSESSMENT	-	0.00%	-
AUDITOR - AUTO LICENSING & RECORDING	218	1.89%	24,038
TREASURER - DIRECT	-	0.00%	-
BOARD OF EQUALIZATION	-	0.00%	-
COMMUNITY SUPPORT	-	0.00%	-
COUNTY CLERK	3	0.02%	309
DISTRICT COURT	35	0.30%	3,843
SUPERIOR COURT	-	0.00%	-
JUVENILE	-	0.00%	-
SHERIFF LAW ENFORCEMENT	180	1.56%	19,875
SHERIFF SUPPORT/CIVIL BRANCH	228	1.98%	25,209
JAIL	762	6.62%	84,106
PROSECUTING ATTORNEY - DIRECT	6	0.05%	696
PROSECUTING ATTORNEY - CHILD SUPPORT	-	0.00%	-
MEDICAL EXAMINER	2	0.02%	232
COMMISSIONERS	-	0.00%	-
RISK MANAGEMENT	18	0.15%	1,932
COOP EXTENSION SERVICES	-	0.00%	-
INDIGENT DEFENSE	-	0.00%	-
LEWIS & CLARK RAILROAD	-	0.00%	-
CORRECTIONS	211	1.83%	23,265
VEGETATION MANAGEMENT	-	0.00%	-
FORESTRY OPERATIONS	-	0.00%	-
PARKS	388	3.37%	42,836
AUDITOR'S O&M	1	0.01%	77
EVENT CENTER	241	2.09%	26,589
TRI-MOUNTAIN GOLF	677	5.88%	74,742
MENTAL HEALTH SALES TAX	8	0.07%	928
COMMUNITY DEVELOPMENT ADMIN	8	0.07%	850
ENGINEERING	14	0.12%	1,546
DEVELOPMENT SERVICES	3	0.02%	309
WETLAND AND HABITAT	6	0.05%	618
COMMUNITY PLANNING	-	0.00%	-
CUSTOMER SERVICE	31	0.27%	3,401
ANIMAL CONTROL	152	1.32%	16,773
BUILDING SAFETY	59	0.51%	6,493
CODE ENFORCEMENT	-	0.00%	-
FIRE MARSHAL	11	0.09%	1,159
PUBLIC WORKS - TRANSPORTATION	25	0.21%	2,705
PUBLIC WORKS - ADMIN	217	1.89%	23,961
PUBLIC WORKS - ROAD OPERATIONS	-	0.00%	-
CAMP BONNEVILLE	4	0.04%	464
SPECIAL INVESTIGATION	3	0.02%	309
NARCOTICS TASK FORCE	27	0.24%	3,014
CHILD JUSTICE CENTER	1	0.01%	77
VETERANS ASSISTANCE	-	0.00%	-
VICTIM WITNESS	8	0.07%	850
MPD-OPERATIONS FUND	451	3.92%	49,783
DEPT. of COMMUNITY SERVICES	131	1.14%	14,454
SOLID WASTE	61	0.53%	6,725
CLEAN WATER	-	0.00%	-
WASTEWATER OPERATIONS	-	0.00%	-
ELECTIONS	-	0.00%	-
ER&R	1	0.01%	77
TER&R	-	0.00%	-
FACILITIES MANAGEMENT-DIRECT	-	0.00%	-
MOSQUITO CONTROL DISTRICT	6	0.05%	696
REGIONAL TRANSPORTATION COUNCIL	22	0.19%	2,396
SWCAA	211	1.83%	23,265
HEALTH DEPARTMENT	23	0.20%	2,551
ENVIRONMENTAL PUBLIC HEALTH	-	0.00%	-
EMERGENCY MANAGEMENT	-	0.00%	-
LAW LIBRARY	268	2.33%	29,603
CRESA	-	0.00%	-
OTHER AGENCIES	6,741	58.59%	744,333
TOTAL	11,506	100.00%	-

Central Service Cost Allocation Plan

RECORDS

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

Basis of Allocation

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

2022 Clark County Indirect Cost Allocation (2020 Actuals)
Central Services Allocated Cost Detail

	Records
Expense	
Personnel Services	252,673
Services, Supplies	102,165
Direct Charges	-
Capital Outlay	-
Debt Service/Interest	-
Depreciation	-
Subtotal	354,838
Less:	
Capital Outlay	-
Billed Services/ Interfund	-
Add Allocated Cost:	
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	5,762
Bond Interest	80,404
GIS	443
Equipment Depreciation	1,017
Facilities Management - Indirect	2,162
Budget Office	952
Information Services	30,802
Human Resources	2,958
Financial Services & Internal Audit	1,690
Payroll	901
Treasurer - Indirect	-
Records	-
Purchasing	1,083
Printing/Mail	205
Prosecuting Attorney - Indirect	59
County Manager	-
Total Costs to Allocate	\$ 480,583

Description	Records		
	# of Boxes	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
GIS			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT- INDIRECT			
BUDGET OFFICE			
INFORMATION TECHNOLOGY			
HUMAN RESOURCES			
FINANCIAL SERVICES & INTERNAL AUDIT			
PAYROLL			
TREASURY- INDIRECT			
RECORDS			(481,930)
PURCHASING	37	0.22%	1,083
PRINTING/MAIL	7	0.04%	205
PROSECUTING ATTORNEY - INDIRECT	2	0.01%	59
COUNTY MANAGER	-	0.00%	-
ASSESSMENT	146	0.89%	4,275
AUDITOR - AUTO LICENSING & RECORDING	76	0.46%	2,225
TREASURER - DIRECT	289	1.76%	8,462
BOARD OF EQUALIZATION	66	0.40%	1,933
COMMUNITY SUPPORT	-	0.00%	-
COUNTY CLERK	4,105	24.94%	120,197
DISTRICT COURT	1,049	6.37%	30,715
SUPERIOR COURT	118	0.72%	3,455
JUVENILE	38	0.23%	1,113
SHERIFF LAW ENFORCEMENT	-	0.00%	-
SHERIFF SUPPORT/CIVIL BRANCH	1,228	7.46%	35,957
JAIL	155	0.94%	4,538
PROSECUTING ATTORNEY - DIRECT	3,008	18.28%	88,076
PROSECUTING ATTORNEY - CHILD SUPPORT	1,069	6.49%	31,301
MEDICAL EXAMINER	412	2.50%	12,064
COMMISSIONERS	36	0.22%	1,054
RISK MANAGEMENT	20	0.12%	586
COOP EXTENSION SERVICES	-	0.00%	-
INDIGENT DEFENSE	-	0.00%	-
LEWIS & CLARK RAILROAD	26	0.16%	761
CORRECTIONS	378	2.30%	11,068
VEGETATION MANAGEMENT	-	0.00%	-
FORESTRY OPERATIONS	-	0.00%	-
PARKS	-	0.00%	-
AUDITOR'S O&M	-	0.00%	-
EVENT CENTER	17	0.10%	498
TRI-MOUNTAIN GOLF	-	0.00%	-
MENTAL HEALTH SALES TAX	-	0.00%	-
COMMUNITY DEVELOPMENT ADMIN	40	0.24%	1,171
ENGINEERING	104	0.63%	3,045
DEVELOPMENT SERVICES	250	1.52%	7,320
WETLAND AND HABITAT	15	0.09%	439
COMMUNITY PLANNING	164	1.00%	4,802
CUSTOMER SERVICE	18	0.11%	527
ANIMAL CONTROL	70	0.43%	2,050
BUILDING SAFETY	3	0.02%	88
CODE ENFORCEMENT	103	0.63%	3,016
FIRE MARSHAL	1	0.01%	29
PUBLIC WORKS - TRANSPORTATION	52	0.32%	1,523
PUBLIC WORKS - ADMIN	948	5.76%	27,758
PUBLIC WORKS - ROAD OPERATIONS	-	0.00%	-
CAMP BONNEVILLE	-	0.00%	-
SPECIAL INVESTIGATION	-	0.00%	-
NARCOTICS TASK FORCE	-	0.00%	-
CHILD JUSTICE CENTER	-	0.00%	-
VETERANS ASSISTANCE	-	0.00%	-
VICTIM WITNESS	49	0.30%	1,435
MPD-OPERATIONS FUND	-	0.00%	-
DEPT. of COMMUNITY SERVICES	521	3.17%	15,255
SOLID WASTE	-	0.00%	-
CLEAN WATER	-	0.00%	-
WASTEWATER OPERATIONS	-	0.00%	-
ELECTIONS	997	6.06%	29,193
ER&R	-	0.00%	-
TER&R	-	0.00%	-
FACILITIES MANAGEMENT-DIRECT	-	0.00%	-
MOSQUITO CONTROL DISTRICT	-	0.00%	-
REGIONAL TRANSPORTATION COUNCIL	-	0.00%	-
SWCAA	-	0.00%	-
HEALTH DEPARTMENT	791	4.81%	23,161
ENVIRONMENTAL PUBLIC HEALTH	-	0.00%	-
EMERGENCY MANAGEMENT	-	0.00%	-
LAW LIBRARY	-	0.00%	-
CRESA	51	0.31%	1,493
OTHER AGENCIES	-	0.00%	-
TOTAL	16,459	100.00%	(0)

Central Service Cost Allocation Plan

PURCHASING

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

Basis of Allocation

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

2022 Clark County Indirect Cost Allocation (2020 Actuals)
Central Services Allocated Cost Detail

	Purchasing
Expense	
Personnel Services	204,735
Services, Supplies	9,455
Direct Charges	-
Capital Outlay	-
Debt Service/Interest	-
Depreciation	-
Subtotal	214,190
Less:	
Capital Outlay	-
Billed Services/ Interfund	-
Add Allocated Cost:	
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	22,207
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	295
Equipment Depreciation	-
Facilities Management - Indirect	10,205
Budget Office	624
Information Services	17,601
Human Resources	1,972
Financial Services & Internal Audit	1,005
Payroll	601
Treasurer - Indirect	-
Records	1,083
Purchasing	-
Printing/Mail	362
Prosecuting Attorney - Indirect	52
County Manager	1,676
Total Costs to Allocate	\$ 267,695

Description	Purchasing		
	Weighted Trans	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
GIS			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT- INDIRECT			
BUDGET OFFICE			
INFORMATION TECHNOLOGY			
HUMAN RESOURCES			
FINANCIAL SERVICES & INTERNAL AUDIT			
PAYROLL			
TREASURY- INDIRECT			
RECORDS			
PURCHASING			(269,784)
PRINTING/MAIL	9	0.13%	362
PROSECUTING ATTORNEY - INDIRECT	1	0.02%	52
COUNTY MANAGER	41	0.62%	1,676
ASSESSMENT	64	0.99%	2,658
AUDITOR - AUTO LICENSING & RECORDING	83	1.27%	3,434
TREASURER - DIRECT	21	0.32%	869
BOARD OF EQUALIZATION	15	0.22%	600
COMMUNITY SUPPORT	20	0.30%	807
COUNTY CLERK	140	2.15%	5,792
DISTRICT COURT	203	3.11%	8,378
SUPERIOR COURT	220	3.37%	9,092
JUVENILE	188	2.88%	7,757
SHERIFF LAW ENFORCEMENT	316	4.85%	13,074
SHERIFF SUPPORT/CIVIL BRANCH	822	12.61%	34,008
JAIL	478	7.33%	19,776
PROSECUTING ATTORNEY - DIRECT	155	2.38%	6,423
PROSECUTING ATTORNEY - CHILD SUPPORT	47	0.72%	1,934
MEDICAL EXAMINER	79	1.21%	3,268
COMMISSIONERS	6	0.09%	248
RISK MANAGEMENT	52	0.80%	2,151
COOP EXTENSION SERVICES	-	0.00%	-
INDIGENT DEFENSE	32	0.48%	1,303
LEWIS & CLARK RAILROAD	2	0.03%	83
CORRECTIONS	131	2.01%	5,409
VEGETATION MANAGEMENT	52	0.80%	2,162
FORESTRY OPERATIONS	1	0.01%	31
PARKS	31	0.48%	1,301
AUDITOR'S O&M	19	0.29%	783
EVENT CENTER	64	0.98%	2,648
TRI-MOUNTAIN GOLF	-	0.00%	-
MENTAL HEALTH SALES TAX	27	0.41%	1,107
COMMUNITY DEVELOPMENT ADMIN	63	0.97%	2,606
ENGINEERING	39	0.59%	1,993
DEVELOPMENT SERVICES	21	0.32%	858
WETLAND AND HABITAT	6	0.10%	259
COMMUNITY PLANNING	31	0.48%	1,283
CUSTOMER SERVICE	38	0.58%	1,572
ANIMAL CONTROL	33	0.50%	1,355
BUILDING SAFETY	124	1.90%	5,120
CODE ENFORCEMENT	8	0.13%	341
FIRE MARSHAL	30	0.45%	1,220
PUBLIC WORKS - TRANSPORTATION	294	4.51%	12,174
PUBLIC WORKS - ADMIN	86	1.32%	3,568
PUBLIC WORKS - ROAD OPERATIONS	146	2.23%	6,020
CAMP BONNEVILLE	-	0.00%	-
SPECIAL INVESTIGATION	3	0.05%	124
NARCOTICS TASK FORCE	60	0.92%	2,493
CHILD JUSTICE CENTER	59	0.90%	2,420
VETERANS ASSISTANCE	-	0.00%	-
VICTIM WITNESS	6	0.10%	259
MPD-OPERATIONS FUND	37	0.56%	1,512
DEPT. of COMMUNITY SERVICES	308	4.73%	12,753
SOLID WASTE	48	0.73%	1,976
CLEAN WATER	65	1.00%	2,700
WASTEWATER OPERATIONS	181	2.78%	7,499
ELECTIONS	158	2.42%	6,537
ER&R	166	2.54%	6,857
TER&R	209	3.21%	8,657
FACILITIES MANAGEMENT-DIRECT	217	3.33%	8,988
MOSQUITO CONTROL DISTRICT	7	0.11%	290
REGIONAL TRANSPORTATION COUNCIL	-	0.00%	-
SWCAA	-	0.00%	-
HEALTH DEPARTMENT	438	6.71%	18,100
ENVIRONMENTAL PUBLIC HEALTH	-	0.00%	-
EMERGENCY MANAGEMENT	23	0.36%	962
LAW LIBRARY	10	0.15%	414
CRESA	292	4.48%	12,091
OTHER AGENCIES	-	0.00%	-
TOTAL	6,521	100.00%	(0)

Central Service Cost Allocation Plan

PRINTING/MAIL ROOM

The Print Shop and Mail Room is the division of the General Services Department where non-general fund departments pay the Print Shop directly for materials and the Mail Room directly for out- going postage. These costs are excluded from the allocation.

Basis of Allocation

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

2022 Clark County Indirect Cost Allocation (2020 Actuals)
Central Services Allocated Cost Detail

	Printing/Mail
Expense	
Personnel Services	159,140
Services, Supplies	643,856
Direct Charges	-
Capital Outlay	-
Debt Service/Interest	-
Depreciation	-
Subtotal	802,995
Less:	
Capital Outlay	-
Billed Services/ Interfund	-
Add Allocated Cost:	
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	3,622
Pepsi Building	-
Bond Interest	-
GIS	295
Equipment Depreciation	1,330
Facilities Management - Indirect	133
Budget Office	2,129
Information Services	17,601
Human Resources	1,972
Financial Services & Internal Audit	11,375
Payroll	601
Treasurer - Indirect	-
Records	205
Purchasing	362
Printing/Mail	-
Prosecuting Attorney - Indirect	9,333
County Manager	9,418
Total Costs to Allocate	\$ 823,869

Description	Printing/Mail		
	Worksheet Alloc	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
GIS			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT- INDIRECT			
BUDGET OFFICE			
INFORMATION TECHNOLOGY			
HUMAN RESOURCES			
FINANCIAL SERVICES & INTERNAL AUDIT			
PAYROLL			
TREASURY- INDIRECT			
RECORDS			
PURCHASING			
PRINTING/MAIL			(842,619)
PROSECUTING ATTORNEY - INDIRECT	7,241	1.11%	9,333
COUNTY MANAGER	7,307	1.12%	9,418
ASSESSMENT	19,563	2.99%	25,213
AUDITOR - AUTO LICENSING & RECORDING	5,063	0.77%	6,526
TREASURER - DIRECT	7,017	1.07%	9,044
BOARD OF EQUALIZATION	612	0.09%	789
COMMUNITY SUPPORT	5,019	0.77%	6,469
COUNTY CLERK	15,405	2.36%	19,854
DISTRICT COURT	27,536	4.21%	35,489
SUPERIOR COURT	21,150	3.24%	27,259
JUVENILE	34,962	5.35%	45,061
SHERIFF LAW ENFORCEMENT	109,299	16.72%	140,869
SHERIFF SUPPORT/CIVIL BRANCH	37,782	5.78%	48,696
JAIL	123,732	18.93%	159,472
PROSECUTING ATTORNEY - DIRECT	39,837	6.09%	51,344
PROSECUTING ATTORNEY - CHILD SUPPORT	10,054	1.54%	12,958
MEDICAL EXAMINER	7,260	1.11%	9,358
COMMISSIONERS	4,363	0.67%	5,623
RISK MANAGEMENT	5,835	0.89%	7,521
COOP EXTENSION SERVICES	1,642	0.25%	2,116
INDIGENT DEFENSE	24,948	3.82%	32,154
LEWIS & CLARK RAILROAD	679	0.10%	875
CORRECTIONS	23,893	3.65%	30,794
VEGETATION MANAGEMENT	6,507	1.00%	8,387
FORESTRY OPERATIONS	612	0.09%	789
PARKS	12,915	1.98%	16,645
AUDITOR'S O&M	1,513	0.23%	1,950
EVENT CENTER	-	0.00%	-
TRI-MOUNTAIN GOLF	6,633	1.01%	8,549
MENTAL HEALTH SALES TAX	11,781	1.80%	15,184
COMMUNITY DEVELOPMENT ADMIN	-	0.00%	-
ENGINEERING	-	0.00%	-
DEVELOPMENT SERVICES	-	0.00%	-
WETLAND AND HABITAT	-	0.00%	-
COMMUNITY PLANNING	-	0.00%	-
CUSTOMER SERVICE	-	0.00%	-
ANIMAL CONTROL	-	0.00%	-
BUILDING SAFETY	-	0.00%	-
CODE ENFORCEMENT	-	0.00%	-
FIRE MARSHAL	-	0.00%	-
PUBLIC WORKS - TRANSPORTATION	-	0.00%	-
PUBLIC WORKS - ADMIN	-	0.00%	-
PUBLIC WORKS - ROAD OPERATIONS	-	0.00%	-
CAMP BONNEVILLE	15,142	2.32%	19,515
SPECIAL INVESTIGATION	10	0.00%	13
NARCOTICS TASK FORCE	1,542	0.24%	1,987
CHILD JUSTICE CENTER	4,527	0.69%	5,834
VETERANS ASSISTANCE	2,794	0.43%	3,602
VICTIM WITNESS	2,673	0.41%	3,445
MPD-OPERATIONS FUND	15,009	2.30%	19,345
DEPT. of COMMUNITY SERVICES	-	0.00%	-
SOLID WASTE	-	0.00%	-
CLEAN WATER	-	0.00%	-
WASTEWATER OPERATIONS	-	0.00%	-
ELECTIONS	-	0.00%	-
ER&R	-	0.00%	-
TER&R	-	0.00%	-
FACILITIES MANAGEMENT-DIRECT	28,516	4.36%	36,753
MOSQUITO CONTROL DISTRICT	2,519	0.39%	3,247
REGIONAL TRANSPORTATION COUNCIL	-	0.00%	-
SWCAA	-	0.00%	-
HEALTH DEPARTMENT	-	0.00%	-
ENVIRONMENTAL PUBLIC HEALTH	-	0.00%	-
EMERGENCY MANAGEMENT	-	0.00%	-
LAW LIBRARY	885	0.14%	1,141
CRESA	-	0.00%	-
OTHER AGENCIES	-	0.00%	-
TOTAL	653,778	100.00%	0

Central Service Cost Allocation Plan

PROSECUTING ATTORNEY - INDIRECT

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

Basis of Allocation

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

2022 Clark County Indirect Cost Allocation (2020 Actuals)
Central Services Allocated Cost Detail

	Pros Attny-Ind
Expense	
Personnel Services	1,598,701
Services, Supplies	40,743
Direct Charges	-
Capital Outlay	-
Debt Service/Interest	-
Depreciation	-
Subtotal	1,639,444
Less:	
Capital Outlay	-
Billed Services/ Interfund	-
Add Allocated Cost:	
Courthouse	3,063
Franklin Center	2,464
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	3,542
Equipment Depreciation	-
Facilities Management - Indirect	17,069
Budget Office	4,328
Information Services	48,404
Human Resources	3,944
Financial Services & Internal Audit	37
Payroll	1,201
Treasurer - Indirect	5,333
Records	59
Purchasing	52
Printing/Mail	9,333
Prosecuting Attorney - Indirect	-
County Manager	11,514
Total Costs to Allocate	\$ 1,726,758

Description	Procuring Attorney - Indirect		
	Direct Costs	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
GIS			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT- INDIRECT			
BUDGET OFFICE			
INFORMATION TECHNOLOGY			
HUMAN RESOURCES			
FINANCIAL SERVICES & INTERNAL AUDIT			
PAYROLL			
TREASURY- INDIRECT			
RECORDS			
PURCHASING			
PRINTING/MAIL			
PROSECUTING ATTORNEY - INDIRECT			(1,738,272)
COUNTY MANAGER	1,654,265	0.66%	11,514
ASSESSMENT	4,428,928	1.77%	30,826
AUDITOR - AUTO LICENSING & RECORDING	1,146,358	0.46%	7,979
TREASURER - DIRECT	1,588,647	0.64%	11,057
BOARD OF EQUALIZATION	138,620	0.06%	965
COMMUNITY SUPPORT	1,136,361	0.46%	7,909
COUNTY CLERK	3,487,611	1.40%	24,274
DISTRICT COURT	6,233,966	2.50%	43,390
SUPERIOR COURT	4,788,242	1.92%	33,327
JUVENILE	7,915,306	3.17%	55,092
SHERIFF LAW ENFORCEMENT	24,744,937	9.91%	172,230
SHERIFF SUPPORT/CIVIL BRANCH	8,553,800	3.43%	59,536
JAIL	28,012,572	11.22%	194,973
PROSECUTING ATTORNEY - DIRECT	9,018,954	3.61%	62,774
PROSECUTING ATTORNEY - CHILD SUPPORT	2,276,136	0.91%	15,842
MEDICAL EXAMINER	1,643,744	0.66%	11,441
COMMISSIONERS	987,710	0.40%	6,875
RISK MANAGEMENT	1,321,057	0.53%	9,195
COOP EXTENSION SERVICES	371,747	0.15%	2,587
INDIGENT DEFENSE	5,648,154	2.26%	39,312
LEWIS & CLARK RAILROAD	153,621	0.06%	1,069
CORRECTIONS	5,409,301	2.17%	37,650
VEGETATION MANAGEMENT	1,473,171	0.59%	10,254
FORESTRY OPERATIONS	138,619	0.06%	965
PARKS	2,923,897	1.17%	20,351
AUDITOR'S O&M	342,504	0.14%	2,384
EVENT CENTER	-	0.00%	-
TRI-MOUNTAIN GOLF	1,501,671	0.60%	10,452
MENTAL HEALTH SALES TAX	2,667,250	1.07%	18,565
COMMUNITY DEVELOPMENT ADMIN	1,875,826	0.75%	13,056
ENGINEERING	2,137,919	0.86%	14,880
DEVELOPMENT SERVICES	1,756,269	0.70%	12,224
WETLAND AND HABITAT	550,816	0.22%	3,834
COMMUNITY PLANNING	951,924	0.38%	6,626
CUSTOMER SERVICE	1,890,707	0.76%	13,160
ANIMAL CONTROL	1,385,231	0.55%	9,641
BUILDING SAFETY	4,826,245	1.93%	33,592
CODE ENFORCEMENT	693,228	0.28%	4,825
FIRE MARSHAL	1,372,966	0.55%	9,556
PUBLIC WORKS - TRANSPORTATION	20,075,767	8.04%	139,731
PUBLIC WORKS - ADMIN	6,378,202	2.55%	44,394
PUBLIC WORKS - ROAD OPERATIONS	15,257,844	6.11%	106,198
CAMP BONNEVILLE	3,428,049	1.37%	23,860
SPECIAL INVESTIGATION	2,285	0.00%	16
NARCOTICS TASK FORCE	349,096	0.14%	2,430
CHILD JUSTICE CENTER	1,024,788	0.41%	7,133
VETERANS ASSISTANCE	632,651	0.25%	4,403
VICTIM WITNESS	605,159	0.24%	4,212
MPD-OPERATIONS FUND	3,398,042	1.36%	23,651
DEPT. of COMMUNITY SERVICES	7,807,653	3.13%	54,343
SOLID WASTE	2,417,851	0.97%	16,829
CLEAN WATER	6,858,065	2.75%	47,734
WASTEWATER OPERATIONS	4,088,928	1.64%	28,460
ELECTIONS	2,761,415	1.11%	19,220
ER&R	5,490,169	2.20%	38,213
TER&R	2,959,996	1.19%	20,602
FACILITIES MANAGEMENT-DIRECT	6,455,935	2.59%	44,935
MOSQUITO CONTROL DISTRICT	-	0.00%	-
REGIONAL TRANSPORTATION COUNCIL	-	0.00%	-
SWCAA	-	0.00%	-
HEALTH DEPARTMENT	8,548,299	3.42%	59,498
ENVIRONMENTAL PUBLIC HEALTH	-	0.00%	-
EMERGENCY MANAGEMENT	-	0.00%	-
LAW LIBRARY	200,431	0.08%	1,395
CRESA	3,855,450	1.54%	26,835
OTHER AGENCIES	-	0.00%	-
TOTAL	249,744,355	100.00%	(0)

Central Service Cost Allocation Plan

COUNTY MANAGER

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

Basis of Allocation

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

2022 Clark County Indirect Cost Allocation (2020 Actuals)
Central Services Allocated Cost Detail

	County Manager
Expense	
Personnel Services	1,269,077
Services, Supplies	308,866
Direct Charges	-
Capital Outlay	-
Debt Service/Interest	-
Depreciation	-
Subtotal	1,577,943
Less:	
Capital Outlay	-
Billed Services/ Interfund	-
Add Allocated Cost:	
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	76,322
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	8,855
Equipment Depreciation	-
Facilities Management - Indirect	35,074
Budget Office	4,367
Information Services	88,007
Human Resources	9,859
Financial Services & Internal Audit	6,968
Payroll	3,003
Treasurer - Indirect	-
Records	-
Purchasing	1,676
Printing/Mail	9,418
Prosecuting Attorney - Indirect	11,514
County Manager	-
Total Costs to Allocate	\$ 1,833,005

Description	County Manager		
	Direct Costs	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
GIS			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT- INDIRECT			
BUDGET OFFICE			
INFORMATION TECHNOLOGY			
HUMAN RESOURCES			
FINANCIAL SERVICES & INTERNAL AUDIT			
PAYROLL			
TREASURY- INDIRECT			
RECORDS			
PURCHASING			
PRINTING/MAIL			
PROSECUTING ATTORNEY - INDIRECT			
COUNTY MANAGER			(1,833,005)
ASSESSMENT	4,428,928	1.80%	32,938
AUDITOR - AUTO LICENSING & RECORDING	1,146,358	0.47%	8,525
TREASURER - DIRECT	1,588,647	0.64%	11,815
BOARD OF EQUALIZATION	138,620	0.06%	1,031
COMMUNITY SUPPORT	1,136,361	0.46%	8,451
COUNTY CLERK	3,487,611	1.42%	25,937
DISTRICT COURT	6,233,966	2.53%	46,362
SUPERIOR COURT	4,788,242	1.94%	35,610
JUVENILE	7,915,306	3.21%	58,866
SHERIFF LAW ENFORCEMENT	24,744,937	10.04%	184,027
SHERIFF SUPPORT/CIVIL BRANCH	8,553,800	3.47%	63,614
JAIL	28,012,572	11.37%	208,328
PROSECUTING ATTORNEY - DIRECT	9,018,954	3.66%	67,074
PROSECUTING ATTORNEY - CHILD SUPPORT	2,276,136	0.92%	16,928
MEDICAL EXAMINER	1,643,744	0.67%	12,224
COMMISSIONERS	987,710	0.40%	7,346
RISK MANAGEMENT	1,321,057	0.54%	9,825
COOP EXTENSION SERVICES	371,747	0.15%	2,765
INDIGENT DEFENSE	5,648,154	2.29%	42,005
LEWIS & CLARK RAILROAD	153,621	0.06%	1,142
CORRECTIONS	5,409,301	2.19%	40,229
VEGETATION MANAGEMENT	1,473,171	0.60%	10,956
FORESTRY OPERATIONS	138,619	0.06%	1,031
PARKS	2,923,897	1.19%	21,745
AUDITOR'S O&M	342,504	0.14%	2,547
EVENT CENTER	1,667,255	0.68%	12,399
TRI-MOUNTAIN GOLF	1,501,671	0.61%	11,168
MENTAL HEALTH SALES TAX	2,667,250	1.08%	19,836
COMMUNITY DEVELOPMENT ADMIN	1,875,826	0.76%	13,950
ENGINEERING	2,137,919	0.87%	15,900
DEVELOPMENT SERVICES	1,756,269	0.71%	13,061
WETLAND AND HABITAT	550,816	0.22%	4,096
COMMUNITY PLANNING	951,924	0.39%	7,079
CUSTOMER SERVICE	1,890,707	0.77%	14,061
ANIMAL CONTROL	1,385,231	0.56%	10,302
BUILDING SAFETY	4,826,245	1.96%	35,893
CODE ENFORCEMENT	693,228	0.28%	5,156
FIRE MARSHAL	1,372,966	0.56%	10,211
PUBLIC WORKS - TRANSPORTATION	20,075,767	8.15%	149,303
PUBLIC WORKS - ADMIN	6,378,202	2.59%	47,434
PUBLIC WORKS - ROAD OPERATIONS	15,257,844	6.19%	113,472
CAMP BONNEVILLE	3,428,049	1.39%	25,494
SPECIAL INVESTIGATION	2,285	0.00%	17
NARCOTICS TASK FORCE	349,096	0.14%	2,596
CHILD JUSTICE CENTER	1,024,788	0.42%	7,621
VETERANS ASSISTANCE	632,651	0.26%	4,705
VICTIM WITNESS	605,159	0.25%	4,501
MPD-OPERATIONS FUND	3,398,042	1.38%	25,271
DEPT. of COMMUNITY SERVICES	7,807,653	3.17%	58,065
SOLID WASTE	2,417,851	0.98%	17,981
CLEAN WATER	6,858,065	2.78%	51,003
WASTEWATER OPERATIONS	4,088,928	1.66%	30,409
ELECTIONS	2,761,415	1.12%	20,537
ER&R	5,490,169	2.23%	40,830
TER&R	2,959,996	1.20%	22,013
FACILITIES MANAGEMENT-DIRECT	6,455,935	2.62%	48,013
MOSQUITO CONTROL DISTRICT	570,371	0.23%	4,242
REGIONAL TRANSPORTATION COUNCIL	-	0.00%	-
SWCAA	-	0.00%	-
HEALTH DEPARTMENT	8,548,299	3.47%	63,573
ENVIRONMENTAL PUBLIC HEALTH	-	0.00%	-
EMERGENCY MANAGEMENT	-	0.00%	-
LAW LIBRARY	200,431	0.08%	1,491
CRESA	-	0.00%	-
OTHER AGENCIES	-	0.00%	-
TOTAL	246,472,265	100.00%	(0)

Central Services Allocation Plan

Summary of Cost Allocation to Operating Departments and Agencies

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	ASSESSMENT
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	103,465
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	63,314
Equipment Depreciation	1,124
Facilities Management - Indirect	47,548
Budget Office	11,691
Information Services	415,843
Human Resources	38,451
Financial Services & Internal Audit	13,161
Payroll	11,712
Treasurer - Indirect	-
Records	4,275
Purchasing	2,658
Printing/Mail	25,213
Prosecuting Attorney - Indirect	30,826
County Manager	32,938
Total Allocation Amount	802,219
Total Direct Cost	4,428,928
Indirect Cost Rate	18.11%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	AUDITOR - AUTO LICENSE & RECORDING
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	4,280
1408 Franklin	5,061
Pepsi Building	-
Bond Interest	-
GIS	22,728
Equipment Depreciation	7,878
Facilities Management - Indirect	2,152
Budget Office	3,026
Information Services	136,411
Human Resources	13,803
Financial Services & Internal Audit	9,417
Payroll	4,204
Treasurer - Indirect	24,038
Records	2,225
Purchasing	3,434
Printing/Mail	6,526
Prosecuting Attorney - Indirect	7,979
County Manager	8,525
Total Allocation Amount	261,687
Total Direct Cost	1,146,358
Indirect Cost Rate	22.83%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	TREASURER - DIRECT
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	656
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	31,292
Equipment Depreciation	-
Facilities Management - Indirect	302
Budget Office	4,194
Information Services	147,421
Human Resources	19,004
Financial Services & Internal Audit	9,603
Payroll	5,789
Treasurer - Indirect	-
Records	8,462
Purchasing	869
Printing/Mail	9,044
Prosecuting Attorney - Indirect	11,057
County Manager	11,815
Total Allocation Amount	259,506
Total Direct Cost	1,588,647
Indirect Cost Rate	16.34%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	BOARD OF EQUALIZATION
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	111
Equipment Depreciation	-
Facilities Management - Indirect	-
Budget Office	366
Information Services	26,402
Human Resources	123
Financial Services & Internal Audit	4,563
Payroll	38
Treasurer - Indirect	-
Records	1,933
Purchasing	600
Printing/Mail	789
Prosecuting Attorney - Indirect	965
County Manager	1,031
Total Allocation Amount	36,920
Total Direct Cost	138,620
Indirect Cost Rate	26.63%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	COMMUNITY SUPPORT
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	738
Equipment Depreciation	19,097
Facilities Management - Indirect	-
Budget Office	3,000
Information Services	39,603
Human Resources	4,930
Financial Services & Internal Audit	4,742
Payroll	1,502
Treasurer - Indirect	-
Records	-
Purchasing	807
Printing/Mail	6,469
Prosecuting Attorney - Indirect	7,909
County Manager	8,451
Total Allocation Amount	97,247
Total Direct Cost	1,136,361
Indirect Cost Rate	8.56%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	COUNTY CLERK
Department	Allocation Amount
Courthouse	10,676
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	39,848
Equipment Depreciation	-
Facilities Management - Indirect	23,934
Budget Office	9,206
Information Services	453,236
Human Resources	44,366
Financial Services & Internal Audit	17,419
Payroll	13,514
Treasurer - Indirect	309
Records	120,197
Purchasing	5,792
Printing/Mail	19,854
Prosecuting Attorney - Indirect	24,274
County Manager	25,937
Total Allocation Amount	808,565
Total Direct Cost	3,487,611
Indirect Cost Rate	23.18%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	DISTRICT COURT
Department	Allocation Amount
Courthouse	27,349
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	51,492
Equipment Depreciation	60,576
Facilities Management - Indirect	61,309
Budget Office	16,456
Information Services	424,902
Human Resources	57,331
Financial Services & Internal Audit	54,855
Payroll	17,463
Treasurer - Indirect	3,843
Records	30,715
Purchasing	8,378
Printing/Mail	35,489
Prosecuting Attorney - Indirect	43,390
County Manager	46,362
Total Allocation Amount	939,910
Total Direct Cost	6,233,966
Indirect Cost Rate	15.08%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	SUPERIOR COURT
Department	Allocation Amount
Courthouse	43,334
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	29,576
Equipment Depreciation	72,974
Facilities Management - Indirect	97,144
Budget Office	12,640
Information Services	314,893
Human Resources	32,930
Financial Services & Internal Audit	42,506
Payroll	10,031
Treasurer - Indirect	-
Records	3,455
Purchasing	9,092
Printing/Mail	27,259
Prosecuting Attorney - Indirect	33,327
County Manager	35,610
Total Allocation Amount	764,770
Total Direct Cost	4,788,242
Indirect Cost Rate	15.97%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	JUVENILE
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	190,265
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	12,685
Equipment Depreciation	-
Facilities Management - Indirect	123,068
Budget Office	20,894
Information Services	402,576
Human Resources	84,740
Financial Services & Internal Audit	36,856
Payroll	25,812
Treasurer - Indirect	-
Records	1,113
Purchasing	7,757
Printing/Mail	45,061
Prosecuting Attorney - Indirect	55,092
County Manager	58,866
Total Allocation Amount	1,064,785
Total Direct Cost	7,915,306
Indirect Cost Rate	13.45%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	SHERIFF LAW ENFORCEMENT
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	7,590
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	121,757
Equipment Depreciation	62,971
Facilities Management - Indirect	5,790
Budget Office	65,320
Information Services	-
Human Resources	135,563
Financial Services & Internal Audit	55,227
Payroll	41,294
Treasurer - Indirect	19,875
Records	-
Purchasing	13,074
Printing/Mail	140,869
Prosecuting Attorney - Indirect	172,230
County Manager	184,027
Total Allocation Amount	1,025,588
Total Direct Cost	24,744,937
Indirect Cost Rate	4.14%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	SHERIFF SUPPORT/CVIL BRANCH
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	68,309
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	27,503
Bond Interest	-
GIS	57,115
Equipment Depreciation	12,421
Facilities Management - Indirect	62,435
Budget Office	22,580
Information Services	1,196,896
Human Resources	63,592
Financial Services & Internal Audit	98,864
Payroll	19,370
Treasurer - Indirect	25,209
Records	35,957
Purchasing	34,008
Printing/Mail	48,696
Prosecuting Attorney - Indirect	59,536
County Manager	63,614
Total Allocation Amount	1,896,104
Total Direct Cost	8,553,800
Indirect Cost Rate	22.17%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	JAIL
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	239,134
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	154,964
Equipment Depreciation	41,542
Facilities Management - Indirect	182,439
Budget Office	73,946
Information Services	-
Human Resources	172,535
Financial Services & Internal Audit	105,043
Payroll	52,555
Treasurer - Indirect	84,106
Records	4,538
Purchasing	19,776
Printing/Mail	159,472
Prosecuting Attorney - Indirect	194,973
County Manager	208,328
Total Allocation Amount	1,693,351
Total Direct Cost	28,012,572
Indirect Cost Rate	6.04%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	PROSECUTING ATTORNEY - DIRECT
Department	Allocation Amount
Courthouse	13,637
Franklin Center	10,971
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	69,070
Equipment Depreciation	-
Facilities Management - Indirect	76,002
Budget Office	23,808
Information Services	400,432
Human Resources	76,901
Financial Services & Internal Audit	39,245
Payroll	23,425
Treasurer - Indirect	696
Records	88,076
Purchasing	6,423
Printing/Mail	51,344
Prosecuting Attorney - Indirect	62,774
County Manager	67,074
Total Allocation Amount	1,009,876
Total Direct Cost	9,018,954
Indirect Cost Rate	11.20%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	PROSECUTING ATTORNEY - CHILD SUPPORT
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	2,066
Equipment Depreciation	2,497
Facilities Management - Indirect	-
Budget Office	6,008
Information Services	4,400
Human Resources	13,803
Financial Services & Internal Audit	8,992
Payroll	4,204
Treasurer - Indirect	-
Records	31,301
Purchasing	1,934
Printing/Mail	12,958
Prosecuting Attorney - Indirect	15,842
County Manager	16,928
Total Allocation Amount	120,935
Total Direct Cost	2,276,136
Indirect Cost Rate	5.31%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	MEDICAL EXAMINER
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	7,970
Equipment Depreciation	6,520
Facilities Management - Indirect	-
Budget Office	4,339
Information Services	57,205
Human Resources	8,873
Financial Services & Internal Audit	22,749
Payroll	2,703
Treasurer - Indirect	232
Records	12,064
Purchasing	3,268
Printing/Mail	9,358
Prosecuting Attorney - Indirect	11,441
County Manager	12,224
Total Allocation Amount	158,945
Total Direct Cost	1,643,744
Indirect Cost Rate	9.67%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	COMMISSIONERS
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	31,433
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	4,428
Equipment Depreciation	-
Facilities Management - Indirect	14,445
Budget Office	2,607
Information Services	39,603
Human Resources	4,930
Financial Services & Internal Audit	7,437
Payroll	1,502
Treasurer - Indirect	-
Records	1,054
Purchasing	248
Printing/Mail	5,623
Prosecuting Attorney - Indirect	6,875
County Manager	7,346
Total Allocation Amount	127,530
Total Direct Cost	987,710
Indirect Cost Rate	12.91%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	WORKERS COMPENSATION
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	5,047
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	443
Equipment Depreciation	-
Facilities Management - Indirect	2,319
Budget Office	3,487
Information Services	-
Human Resources	2,958
Financial Services & Internal Audit	14,709
Payroll	901
Treasurer - Indirect	1,932
Records	586
Purchasing	2,151
Printing/Mail	7,521
Prosecuting Attorney - Indirect	9,195
County Manager	9,825
Total Allocation Amount	61,074
Total Direct Cost	1,321,057
Indirect Cost Rate	4.62%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	COOP EXTENSION SERVICES
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	-
Equipment Depreciation	-
Facilities Management - Indirect	-
Budget Office	981
Information Services	145,212
Human Resources	-
Financial Services & Internal Audit	596
Payroll	-
Treasurer - Indirect	-
Records	-
Purchasing	-
Printing/Mail	2,116
Prosecuting Attorney - Indirect	2,587
County Manager	2,765
Total Allocation Amount	154,257
Total Direct Cost	371,747
Indirect Cost Rate	41.50%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	INDIGENT DEFENSE
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	2
Bond Interest	-
GIS	295
Equipment Depreciation	-
Facilities Management - Indirect	-
Budget Office	14,910
Information Services	8,801
Human Resources	1,972
Financial Services & Internal Audit	96,505
Payroll	601
Treasurer - Indirect	-
Records	-
Purchasing	1,303
Printing/Mail	32,154
Prosecuting Attorney - Indirect	39,312
County Manager	42,005
Total Allocation Amount	237,859
Total Direct Cost	5,648,154
Indirect Cost Rate	4.21%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	LEWIS & CLARK RAILROAD
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	-
Equipment Depreciation	-
Facilities Management - Indirect	-
Budget Office	406
Information Services	-
Human Resources	-
Financial Services & Internal Audit	1,734
Payroll	-
Treasurer - Indirect	-
Records	761
Purchasing	83
Printing/Mail	875
Prosecuting Attorney - Indirect	1,069
County Manager	1,142
Total Allocation Amount	6,070
Total Direct Cost	153,621
Indirect Cost Rate	3.95%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	CORRECTIONS
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	14,576
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	7,383
Equipment Depreciation	1,398
Facilities Management - Indirect	11,121
Budget Office	14,279
Information Services	350,308
Human Resources	49,320
Financial Services & Internal Audit	21,804
Payroll	15,023
Treasurer - Indirect	23,265
Records	11,068
Purchasing	5,409
Printing/Mail	30,794
Prosecuting Attorney - Indirect	37,650
County Manager	40,229
Total Allocation Amount	633,628
Total Direct Cost	5,409,301
Indirect Cost Rate	11.71%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	VEGETATION MANAGEMENT
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	48,295
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	19,319
Equipment Depreciation	4,949
Facilities Management - Indirect	22,194
Budget Office	3,889
Information Services	66,005
Human Resources	11,732
Financial Services & Internal Audit	21,439
Payroll	3,574
Treasurer - Indirect	-
Records	-
Purchasing	2,162
Printing/Mail	8,387
Prosecuting Attorney - Indirect	10,254
County Manager	10,956
Total Allocation Amount	233,154
Total Direct Cost	1,473,171
Indirect Cost Rate	15.83%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	FORESTRY OPERATIONS
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	48,295
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	3,247
Equipment Depreciation	-
Facilities Management - Indirect	22,194
Budget Office	366
Information Services	4,400
Human Resources	1,972
Financial Services & Internal Audit	2,218
Payroll	601
Treasurer - Indirect	-
Records	-
Purchasing	31
Printing/Mail	789
Prosecuting Attorney - Indirect	965
County Manager	1,031
Total Allocation Amount	86,110
Total Direct Cost	138,619
Indirect Cost Rate	62.12%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	PARKS
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	27,800
Equipment Depreciation	7,359
Facilities Management - Indirect	-
Budget Office	7,718
Information Services	52,914
Human Resources	16,883
Financial Services & Internal Audit	78,415
Payroll	5,143
Treasurer - Indirect	42,836
Records	-
Purchasing	1,301
Printing/Mail	16,645
Prosecuting Attorney - Indirect	20,351
County Manager	21,745
Total Allocation Amount	299,110
Total Direct Cost	2,923,897
Indirect Cost Rate	10.23%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	AUDITOR'S O&M
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	-
Equipment Depreciation	4,217
Facilities Management - Indirect	-
Budget Office	904
Information Services	-
Human Resources	-
Financial Services & Internal Audit	521
Payroll	-
Treasurer - Indirect	77
Records	-
Purchasing	783
Printing/Mail	1,950
Prosecuting Attorney - Indirect	2,384
County Manager	2,547
Total Allocation Amount	13,384
Total Direct Cost	342,504
Indirect Cost Rate	3.91%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	EVENT CENTER
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	148
Equipment Depreciation	38,318
Facilities Management - Indirect	-
Budget Office	4,401
Information Services	66,005
Human Resources	986
Financial Services & Internal Audit	25,273
Payroll	300
Treasurer - Indirect	26,589
Records	498
Purchasing	2,648
Printing/Mail	-
Prosecuting Attorney - Indirect	-
County Manager	12,399
Total Allocation Amount	177,565
Total Direct Cost	1,667,255
Indirect Cost Rate	10.65%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	TRI-MOUNTAIN GOLF
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	-
Equipment Depreciation	-
Facilities Management - Indirect	-
Budget Office	3,964
Information Services	-
Human Resources	-
Financial Services & Internal Audit	3,648
Payroll	-
Treasurer - Indirect	74,742
Records	-
Purchasing	-
Printing/Mail	8,549
Prosecuting Attorney - Indirect	10,452
County Manager	11,168
Total Allocation Amount	112,523
Total Direct Cost	1,501,671
Indirect Cost Rate	7.49%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	MENTAL HEALTH SALES TAX
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	-
Equipment Depreciation	-
Facilities Management - Indirect	-
Budget Office	7,041
Information Services	-
Human Resources	-
Financial Services & Internal Audit	9,253
Payroll	-
Treasurer - Indirect	928
Records	-
Purchasing	1,107
Printing/Mail	15,184
Prosecuting Attorney - Indirect	18,565
County Manager	19,836
Total Allocation Amount	71,913
Total Direct Cost	2,667,250
Indirect Cost Rate	2.70%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	COMMUNITY DEV ADMIN
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	16,234
Equipment Depreciation	8,905
Facilities Management - Indirect	-
Budget Office	4,952
Information Services	176,014
Human Resources	9,859
Financial Services & Internal Audit	6,521
Payroll	3,003
Treasurer - Indirect	850
Records	1,171
Purchasing	2,606
Printing/Mail	-
Prosecuting Attorney - Indirect	13,056
County Manager	13,950
Total Allocation Amount	257,122
Total Direct Cost	1,875,826
Indirect Cost Rate	13.71%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	ENGINEERING
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	30,845
Equipment Depreciation	368
Facilities Management - Indirect	-
Budget Office	5,644
Information Services	66,005
Human Resources	18,732
Financial Services & Internal Audit	22,645
Payroll	5,706
Treasurer - Indirect	1,546
Records	3,045
Purchasing	1,593
Printing/Mail	-
Prosecuting Attorney - Indirect	14,880
County Manager	15,900
Total Allocation Amount	186,909
Total Direct Cost	2,137,919
Indirect Cost Rate	8.74%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	DEVELOPMENT SERVICES
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	16,234
Equipment Depreciation	-
Facilities Management - Indirect	-
Budget Office	4,636
Information Services	70,406
Human Resources	9,859
Financial Services & Internal Audit	6,149
Payroll	3,003
Treasurer - Indirect	309
Records	7,320
Purchasing	858
Printing/Mail	-
Prosecuting Attorney - Indirect	12,224
County Manager	13,061
Total Allocation Amount	144,060
Total Direct Cost	1,756,269
Indirect Cost Rate	8.20%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	WETLAND AND HABITAT
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	6,494
Equipment Depreciation	-
Facilities Management - Indirect	-
Budget Office	1,454
Information Services	-
Human Resources	3,944
Financial Services & Internal Audit	1,667
Payroll	1,201
Treasurer - Indirect	618
Records	439
Purchasing	259
Printing/Mail	-
Prosecuting Attorney - Indirect	3,834
County Manager	4,096
Total Allocation Amount	24,006
Total Direct Cost	550,816
Indirect Cost Rate	4.36%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	COMMUNITY PLANNING
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	26,850
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	11,364
Equipment Depreciation	-
Facilities Management - Indirect	12,339
Budget Office	2,513
Information Services	66,005
Human Resources	6,901
Financial Services & Internal Audit	5,769
Payroll	2,102
Treasurer - Indirect	-
Records	4,802
Purchasing	1,283
Printing/Mail	-
Prosecuting Attorney - Indirect	6,626
County Manager	7,079
Total Allocation Amount	153,634
Total Direct Cost	951,924
Indirect Cost Rate	16.14%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	CUSTOMER SERVICE
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	25,975
Equipment Depreciation	-
Facilities Management - Indirect	-
Budget Office	4,991
Information Services	167,213
Human Resources	15,775
Financial Services & Internal Audit	7,042
Payroll	4,805
Treasurer - Indirect	3,401
Records	527
Purchasing	1,572
Printing/Mail	-
Prosecuting Attorney - Indirect	13,160
County Manager	14,061
Total Allocation Amount	258,522
Total Direct Cost	1,890,707
Indirect Cost Rate	13.67%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	ANIMAL CONTROL
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	15,141
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	12,987
Equipment Depreciation	-
Facilities Management - Indirect	6,958
Budget Office	3,657
Information Services	17,601
Human Resources	7,887
Financial Services & Internal Audit	7,980
Payroll	2,403
Treasurer - Indirect	16,773
Records	2,050
Purchasing	1,355
Printing/Mail	-
Prosecuting Attorney - Indirect	9,641
County Manager	10,302
Total Allocation Amount	114,735
Total Direct Cost	1,385,231
Indirect Cost Rate	8.28%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	BUILDING SAFETY
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	50,326
Equipment Depreciation	-
Facilities Management - Indirect	-
Budget Office	12,740
Information Services	114,409
Human Resources	30,563
Financial Services & Internal Audit	14,657
Payroll	9,310
Treasurer - Indirect	6,493
Records	88
Purchasing	5,120
Printing/Mail	-
Prosecuting Attorney - Indirect	33,592
County Manager	35,893
Total Allocation Amount	313,191
Total Direct Cost	4,826,245
Indirect Cost Rate	6.49%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	CODE ENFORCEMENT
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	5,047
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	8,117
Equipment Depreciation	-
Facilities Management - Indirect	2,319
Budget Office	1,830
Information Services	13,201
Human Resources	4,930
Financial Services & Internal Audit	3,164
Payroll	1,502
Treasurer - Indirect	-
Records	3,016
Purchasing	341
Printing/Mail	-
Prosecuting Attorney - Indirect	4,825
County Manager	5,156
Total Allocation Amount	53,447
Total Direct Cost	693,228
Indirect Cost Rate	7.71%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	FIRE MARSHAL
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	5,047
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	12,987
Equipment Depreciation	-
Facilities Management - Indirect	2,319
Budget Office	3,624
Information Services	8,801
Human Resources	7,887
Financial Services & Internal Audit	4,511
Payroll	2,403
Treasurer - Indirect	1,159
Records	29
Purchasing	1,220
Printing/Mail	-
Prosecuting Attorney - Indirect	9,556
County Manager	10,211
Total Allocation Amount	69,756
Total Direct Cost	1,372,966
Indirect Cost Rate	5.08%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	PUBLIC WORKS - TRANSPORTATION
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	143,186
Equipment Depreciation	32,429
Facilities Management - Indirect	-
Budget Office	52,995
Information Services	501,640
Human Resources	86,958
Financial Services & Internal Audit	131,842
Payroll	26,488
Treasurer - Indirect	2,705
Records	1,523
Purchasing	12,174
Printing/Mail	-
Prosecuting Attorney - Indirect	139,731
County Manager	149,303
Total Allocation Amount	1,280,973
Total Direct Cost	20,075,767
Indirect Cost Rate	6.38%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	PUBLIC WORKS - ADMIN
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	34,092
Equipment Depreciation	-
Facilities Management - Indirect	-
Budget Office	16,837
Information Services	224,418
Human Resources	20,704
Financial Services & Internal Audit	14,613
Payroll	6,307
Treasurer - Indirect	23,961
Records	27,758
Purchasing	3,568
Printing/Mail	-
Prosecuting Attorney - Indirect	44,394
County Manager	47,434
Total Allocation Amount	464,086
Total Direct Cost	6,378,202
Indirect Cost Rate	7.28%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	PUBLIC WORKS - ROAD OPERATIONS
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	113,640
Equipment Depreciation	-
Facilities Management - Indirect	-
Budget Office	40,277
Information Services	171,614
Human Resources	69,014
Financial Services & Internal Audit	67,689
Payroll	21,022
Treasurer - Indirect	-
Records	-
Purchasing	6,020
Printing/Mail	-
Prosecuting Attorney - Indirect	106,198
County Manager	113,472
Total Allocation Amount	708,945
Total Direct Cost	15,257,844
Indirect Cost Rate	4.65%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	CAMP BONNEVILLE
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	-
Equipment Depreciation	-
Facilities Management - Indirect	-
Budget Office	9,049
Information Services	-
Human Resources	-
Financial Services & Internal Audit	5,635
Payroll	-
Treasurer - Indirect	464
Records	-
Purchasing	-
Printing/Mail	19,515
Prosecuting Attorney - Indirect	23,860
County Manager	25,494
Total Allocation Amount	84,018
Total Direct Cost	3,428,049
Indirect Cost Rate	2.45%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	SPECIAL INVESTIGATION
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	-
Equipment Depreciation	-
Facilities Management - Indirect	-
Budget Office	6
Information Services	-
Human Resources	-
Financial Services & Internal Audit	298
Payroll	-
Treasurer - Indirect	309
Records	-
Purchasing	124
Printing/Mail	13
Prosecuting Attorney - Indirect	16
County Manager	17
Total Allocation Amount	783
Total Direct Cost	2,285
Indirect Cost Rate	34.27%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	NARCOTICS TASK FORCE
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	1,328
Equipment Depreciation	18,847
Facilities Management - Indirect	-
Budget Office	922
Information Services	57,205
Human Resources	8,873
Financial Services & Internal Audit	18,871
Payroll	2,703
Treasurer - Indirect	3,014
Records	-
Purchasing	2,493
Printing/Mail	1,987
Prosecuting Attorney - Indirect	2,430
County Manager	2,596
Total Allocation Amount	121,269
Total Direct Cost	349,096
Indirect Cost Rate	34.74%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	CHILD JUSTICE CENTER
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	738
Equipment Depreciation	7,971
Facilities Management - Indirect	-
Budget Office	2,705
Information Services	88,007
Human Resources	4,930
Financial Services & Internal Audit	20,359
Payroll	1,502
Treasurer - Indirect	77
Records	-
Purchasing	2,420
Printing/Mail	5,834
Prosecuting Attorney - Indirect	7,133
County Manager	7,621
Total Allocation Amount	149,297
Total Direct Cost	1,024,788
Indirect Cost Rate	14.57%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	VETERANS ASSISTANCE
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	-
Equipment Depreciation	-
Facilities Management - Indirect	-
Budget Office	1,670
Information Services	-
Human Resources	-
Financial Services & Internal Audit	6,402
Payroll	-
Treasurer - Indirect	-
Records	-
Purchasing	-
Printing/Mail	3,602
Prosecuting Attorney - Indirect	4,403
County Manager	4,705
Total Allocation Amount	20,782
Total Direct Cost	632,651
Indirect Cost Rate	3.28%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	VICTIM WITNESS
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	996
Equipment Depreciation	-
Facilities Management - Indirect	-
Budget Office	1,597
Information Services	26,402
Human Resources	6,655
Financial Services & Internal Audit	700
Payroll	2,027
Treasurer - Indirect	850
Records	1,435
Purchasing	259
Printing/Mail	3,445
Prosecuting Attorney - Indirect	4,212
County Manager	4,501
Total Allocation Amount	53,079
Total Direct Cost	605,159
Indirect Cost Rate	8.77%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	MPD-OPERATIONS FUND
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	17,730
Equipment Depreciation	8,552
Facilities Management - Indirect	-
Budget Office	8,970
Information Services	61,495
Human Resources	19,740
Financial Services & Internal Audit	91,131
Payroll	6,013
Treasurer - Indirect	49,783
Records	-
Purchasing	1,512
Printing/Mail	19,345
Prosecuting Attorney - Indirect	23,651
County Manager	25,271
Total Allocation Amount	333,192
Total Direct Cost	3,398,042
Indirect Cost Rate	9.81%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	DEPT. of COMMUNITY SERVICES
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	7,010
Equipment Depreciation	-
Facilities Management - Indirect	-
Budget Office	20,610
Information Services	246,420
Human Resources	46,831
Financial Services & Internal Audit	218,260
Payroll	14,265
Treasurer - Indirect	14,454
Records	15,255
Purchasing	12,753
Printing/Mail	-
Prosecuting Attorney - Indirect	54,343
County Manager	58,065
Total Allocation Amount	708,266
Total Direct Cost	7,807,653
Indirect Cost Rate	9.07%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	SOLID WASTE
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	17,858
Equipment Depreciation	-
Facilities Management - Indirect	-
Budget Office	6,382
Information Services	44,004
Human Resources	10,845
Financial Services & Internal Audit	40,243
Payroll	3,303
Treasurer - Indirect	6,725
Records	-
Purchasing	1,976
Printing/Mail	-
Prosecuting Attorney - Indirect	16,829
County Manager	17,981
Total Allocation Amount	166,145
Total Direct Cost	2,417,851
Indirect Cost Rate	6.87%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	CLEAN WATER
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	80,065
Equipment Depreciation	1,939
Facilities Management - Indirect	-
Budget Office	18,103
Information Services	96,808
Human Resources	17,254
Financial Services & Internal Audit	26,531
Payroll	5,256
Treasurer - Indirect	-
Records	-
Purchasing	2,700
Printing/Mail	-
Prosecuting Attorney - Indirect	47,734
County Manager	51,003
Total Allocation Amount	347,390
Total Direct Cost	6,858,065
Indirect Cost Rate	5.07%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	WASTEWATER OPERATIONS
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	2,066
Equipment Depreciation	-
Facilities Management - Indirect	-
Budget Office	10,794
Information Services	61,605
Human Resources	13,803
Financial Services & Internal Audit	31,712
Payroll	4,204
Treasurer - Indirect	-
Records	-
Purchasing	7,499
Printing/Mail	-
Prosecuting Attorney - Indirect	28,460
County Manager	30,409
Total Allocation Amount	190,551
Total Direct Cost	4,088,928
Indirect Cost Rate	4.66%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	ELECTIONS
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	11,364
Equipment Depreciation	62,226
Facilities Management - Indirect	-
Budget Office	7,289
Information Services	127,610
Human Resources	6,901
Financial Services & Internal Audit	28,801
Payroll	2,102
Treasurer - Indirect	-
Records	29,193
Purchasing	6,537
Printing/Mail	-
Prosecuting Attorney - Indirect	19,220
County Manager	20,537
Total Allocation Amount	321,781
Total Direct Cost	2,761,415
Indirect Cost Rate	11.65%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	ER&R
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	3,251
Equipment Depreciation	-
Facilities Management - Indirect	-
Budget Office	14,493
Information Services	66,005
Human Resources	21,715
Financial Services & Internal Audit	42,841
Payroll	6,614
Treasurer - Indirect	77
Records	-
Purchasing	6,857
Printing/Mail	-
Prosecuting Attorney - Indirect	38,213
County Manager	40,830
Total Allocation Amount	240,896
Total Direct Cost	5,490,169
Indirect Cost Rate	4.39%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	TER&R
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	2,361
Equipment Depreciation	941
Facilities Management - Indirect	-
Budget Office	7,814
Information Services	140,811
Human Resources	15,775
Financial Services & Internal Audit	12,193
Payroll	4,805
Treasurer - Indirect	-
Records	-
Purchasing	8,657
Printing/Mail	-
Prosecuting Attorney - Indirect	20,602
County Manager	22,013
Total Allocation Amount	235,973
Total Direct Cost	2,959,996
Indirect Cost Rate	7.97%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	FACILITIES MANAGEMENT- DIRECT
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	8,345
1408 Franklin	-
Pepsi Building	11,276
Bond Interest	37,075
GIS	22,928
Equipment Depreciation	10,335
Facilities Management - Indirect	-
Budget Office	17,042
Information Services	110,009
Human Resources	25,527
Financial Services & Internal Audit	178,203
Payroll	7,776
Treasurer - Indirect	-
Records	-
Purchasing	8,988
Printing/Mail	36,753
Prosecuting Attorney - Indirect	44,935
County Manager	48,013
Total Allocation Amount	567,204
Total Direct Cost	6,455,935
Indirect Cost Rate	8.79%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	MOSQUITO CONTROL DISCTRICT
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	-
Equipment Depreciation	-
Facilities Management - Indirect	-
Budget Office	1,506
Information Services	-
Human Resources	-
Financial Services & Internal Audit	10,593
Payroll	-
Treasurer - Indirect	696
Records	-
Purchasing	290
Printing/Mail	3,247
Prosecuting Attorney - Indirect	-
County Manager	4,242
Total Allocation Amount	20,573
Total Direct Cost	570,371
Indirect Cost Rate	3.61%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	REGIONAL TRANSPORTATION COUNCIL
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	1,236
Equipment Depreciation	-
Facilities Management - Indirect	-
Budget Office	-
Information Services	-
Human Resources	8,257
Financial Services & Internal Audit	11,442
Payroll	2,515
Treasurer - Indirect	2,396
Records	-
Purchasing	-
Printing/Mail	-
Prosecuting Attorney - Indirect	-
County Manager	-
Total Allocation Amount	25,846
Total Direct Cost	2,019,973
Indirect Cost Rate	1.28%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	SWCAA
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	2,214
Equipment Depreciation	-
Facilities Management - Indirect	-
Budget Office	-
Information Services	-
Human Resources	14,789
Financial Services & Internal Audit	16,265
Payroll	4,505
Treasurer - Indirect	23,265
Records	-
Purchasing	-
Printing/Mail	-
Prosecuting Attorney - Indirect	-
County Manager	-
Total Allocation Amount	61,038
Total Direct Cost	2,251,216
Indirect Cost Rate	2.71%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	HEALTH DEPARTMENT
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	49,323
Equipment Depreciation	1,785
Facilities Management - Indirect	-
Budget Office	22,565
Information Services	409,233
Human Resources	102,831
Financial Services & Internal Audit	180,176
Payroll	31,323
Treasurer - Indirect	2,551
Records	23,161
Purchasing	18,100
Printing/Mail	-
Prosecuting Attorney - Indirect	59,498
County Manager	63,573
Total Allocation Amount	964,119
Total Direct Cost	8,548,299
Indirect Cost Rate	11.28%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	ENVIRONMENTAL PUBLIC HEALTH
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	78,899
Equipment Depreciation	-
Facilities Management - Indirect	-
Budget Office	-
Information Services	-
Human Resources	-
Financial Services & Internal Audit	-
Payroll	-
Treasurer - Indirect	-
Records	-
Purchasing	-
Printing/Mail	-
Prosecuting Attorney - Indirect	-
County Manager	-
Total Allocation Amount	78,899
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	EMERGENCY MANAGEMENT
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	4,542
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	-
Equipment Depreciation	-
Facilities Management - Indirect	2,087
Budget Office	-
Information Services	-
Human Resources	-
Financial Services & Internal Audit	10,571
Payroll	-
Treasurer - Indirect	-
Records	-
Purchasing	962
Printing/Mail	-
Prosecuting Attorney - Indirect	-
County Manager	-
Total Allocation Amount	18,162
Total Direct Cost	461,632
Indirect Cost Rate	3.93%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	LAW LIBRARY
Department	Allocation Amount
Courthouse	5,353
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	132
Equipment Depreciation	-
Facilities Management - Indirect	11,999
Budget Office	529
Information Services	13,201
Human Resources	882
Financial Services & Internal Audit	2,717
Payroll	269
Treasurer - Indirect	29,603
Records	-
Purchasing	414
Printing/Mail	1,141
Prosecuting Attorney - Indirect	1,395
County Manager	1,491
Total Allocation Amount	69,126
Total Direct Cost	200,431
Indirect Cost Rate	34.49%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	CRESA
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	-
Equipment Depreciation	-
Facilities Management - Indirect	-
Budget Office	-
Information Services	-
Human Resources	19,472
Financial Services & Internal Audit	42,238
Payroll	23,725
Treasurer - Indirect	-
Records	1,493
Purchasing	12,091
Printing/Mail	-
Prosecuting Attorney - Indirect	26,835
County Manager	-
Total Allocation Amount	125,853
Total Direct Cost	11,683,183
Indirect Cost Rate	1.08%

**2022 CLARK COUNTY INDIRECT COST ALLOCATION (2020 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation	OTHER AGENCIES
Department	Allocation Amount
Courthouse	-
Franklin Center	-
Corrections Center	-
Juvenile Center	-
Public Service Center	-
1408 Franklin	-
Pepsi Building	-
Bond Interest	-
GIS	-
Equipment Depreciation	-
Facilities Management - Indirect	-
Budget Office	-
Information Services	-
Human Resources	-
Financial Services & Internal Audit	138,035
Payroll	-
Treasurer - Indirect	744,333
Records	-
Purchasing	-
Printing/Mail	-
Prosecuting Attorney - Indirect	-
County Manager	-
Total Allocation Amount	882,368
Total Direct Cost	0
Indirect Cost Rate	0.00%