

Central Service Cost Allocation Plan For 2019

Clark County Washington



Representing costs for the year ending December 31, 2017

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2019 Annual Budget
Central Service Allocation Plan for Clark County
Based on the Year 2017

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 2019**. The document follows the cost principles contained in A-87 in order that federally assisted programs have their fair share of costs recognized under these principles, except where restricted or prohibited by law.

Definitions

The following terms are used:

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

Source of Data

All cost data comes from information maintained in the county's general ledger and work order ledger for the year ended December 31, 2017. The statistics allocation data comes from other non-accounting information maintained in the central service departments for the year ended December 31, 2017.

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, 2017, to establish cost allocations or billings for the 2019 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:

8 October, 2018

Central Service Cost Allocation Plan

Summary of Costs and Rate By Department/Org Unit

DESCRIPTION	2019 Total IC	2017 Total Expenses	2019 IC %
ASSESSMENT	819,808	4,048,522	20.25%
AUDITOR-Auto License & Recording	205,473	1,242,597	16.54%
TREASURER-DIR	269,487	1,958,712	13.76%
BOE	37,882	131,193	28.87%
COMMUNITY SUPPORT	1,280	0	0.00%
COUNTY CLERK	750,247	3,444,403	21.78%
DISTRICT COURT	889,585	4,671,337	19.04%
SUPERIOR COURT	1,349,080	3,997,130	33.75%
JUVENILE	1,444,355	8,525,727	16.94%
SHERIFF LAW ENFORCEMENT	2,079,735	22,681,415	9.17%
SHERIFF CIVIL/SUPPORT	1,227,062	6,985,458	17.57%
SHERIFF EXEC/ADMIN	532,878	3,990,609	13.35%
JAIL	2,475,039	21,489,123	11.52%
PROS ATTNY-DIR	1,165,488	7,967,967	14.63%
PA-CHILD SUPPORT	130,172	2,228,258	5.84%
MEDICAL EXAMINER	248,267	1,310,817	18.94%
COMMISSIONERS	100,463	458,335	21.92%
COUNTYWIDE SERVICES	14,879	298,183	4.99%
LAND CONSERVATION	1,497	0	0.00%
CONTINGENCY	0	0	0.00%
Risk Management	118,810	1,548,080	7.67%
ESA Endangered Species Act	0	0	0.00%
CVTV	466	0	0.00%
COOP EXTENSION SERVICES	152,892	354,283	43.16%
INDIGENT DEFENSE	336,434	5,598,571	6.01%
LEWIS & CLARK RAILROAD	18,146	447,029	4.06%
CORRECTIONS	800,643	5,872,869	13.63%
VEGETATION MANAGEMENT	30,004	1,378,688	2.18%
PARKS	888,716	5,404,664	16.44%
FORESTRY OPERATIONS	5,946	139,178	4.27%
AUDITOR'S O&M	12,242	355,774	3.44%
Event Center	191,983	5,148,608	3.73%
EMS FUND	38	0	0.00%
RADIO COMMUNICATIONS	0	0	0.00%
TRI-MOUNTAIN GOLF	136,147	1,508,992	9.02%
SPECIAL LAW ENFORCEMENT	0	0	0.00%
MENTAL HEALTH SALES TAX (1033)	73,234	2,050,330	3.57%
COMMUNITY DEV ADMIN	325,240	1,229,694	26.45%
WATER RESOURCES	0	0	0.00%
DEVELOPMENT REVIEW	0	0	0.00%
ENGINEERING	98,729	1,981,417	4.98%
INSPECTION	0	0	0.00%
DEVELOPMENT SERVICES	90,819	1,196,150	7.59%
COMMUNITY PLANNING	196,570	1,425,787	13.79%
CUSTOMER SERVICE	206,718	1,999,171	10.34%
ANIMAL CONTROL	138,441	1,365,271	10.14%
BUILDING	437,458	4,712,476	9.28%
CODE ENFORCEMENT	62,970	476,166	13.22%
FIRE MARSHAL	155,021	1,243,733	12.46%
PW - TRANSPORTATION	1,503,670	24,018,312	6.26%
PW - ADMIN	206,393	2,253,631	9.16%
PW - ROAD OPERATIONS	1,040,468	13,765,829	7.56%

DESCRIPTION	2019 Total IC	2017 Total Expenses	2019 IC %
CAMP BONNEVILLE	7,980	0	0.00%
SPECIAL INVESTIGATION	1,811	0	0.00%
NARCOTICS TASK FORCE	82,849	477,724	17.34%
CHILD JUSTICE CENTER	139,966	957,805	14.61%
VETERANS ASSISTANCE	17,289	591,252	2.92%
VICTIM WITNESS	41,638	530,778	7.84%
CJA 0.1% SALES TAX	0	0	0.00%
MPD-OPERATIONS FUND	346,519	6,150,671	5.63%
DEPT. of COMMUNITY SERVICES	658,483	6,629,650	9.93%
STADIUM CONVENTION	5,460	0	0.00%
SOLID WASTE	193,755	2,290,483	8.46%
CLEAN WATER FUND / BBC	348,583	4,866,454	7.16%
WASTEWATER OPERATIONS	218,374	3,666,817	5.96%
ELECTIONS	202,312	1,754,781	11.53%
ER&R (Depts 555, 566, 577)	328,881	4,524,168	7.27%
TER&R	105,475	2,440,093	4.32%
CENTRAL STORES	0	0	0.00%
FACILITIES MANAGEMENT-DIRECT	553,844	8,903,245	6.22%
MOSQUITO CONTROL DISTRICT	15,318	323,961	4.73%
REGIONAL TRANSPORTATION COUNCIL	25,326	1,693,693	1.50%
SWCAA	55,777	0	0.00%
HEALTH DEPARTMENT	1,013,764	10,063,377	10.07%
EMERGENCY MANAGEMENT	8,422	0	0.00%
LAW LIBRARY	66,252	181,504	36.50%
CRESA	151,630	10,984,376	1.38%
Agencies (other Fire Dist. Etc.)	1,068,682	0	0.00%
TOTAL	\$26,629,269	\$249,270,974	10.68%

Central Service Cost Allocation Plan

Summary of Cost Allocation By Department/Org Unit

**2019 Central Service Cost Allocation Plan (2017 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	COURT HOUSE	FRANKLIN CENTER	CORRECTIONS CENTER	JUVENILE CENTER	PUBLIC SERVICE CENTER	1408 FRANKLIN	PEPSI BUILDING	BOND INTEREST	EQUIPMENT DEPRECIATION	FACILITIES				INFO SERV- Ops/Sys/Prog	INFO SERV- Network
										GIS	MANAGEMENT - IND	OFFICE OF BUDGET			
ASSESSMENT	0	0	0	0	75,513	0	0	0	289	62,890	116,332	12,280	134,302	224,965	
AUDITOR-Auto License & Recording	0	0	0	0	3,124	2,107	0	0	20,920	62,890	4,812	3,769	25,994	22,193	
TREASURER-DIR	0	0	0	0	479	0	0	0	0	39,307	738	5,941	21,662	128,796	
BOE	0	0	0	0	0	0	0	0	0	817	0	398	12,997	11,096	
COMMUNITY SUPPORT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
COUNTY CLERK	12,357	0	0	0	0	0	0	0	2,430	36,754	67,646	10,448	192,788	164,598	
DISTRICT COURT	31,654	0	0	0	0	0	0	0	11,259	41,451	173,283	14,160	175,459	156,243	
SUPERIOR COURT	50,155	0	0	0	0	0	0	0	27,009	27,770	744,978	12,124	151,631	135,900	
JUVENILE	0	0	0	201,941	0	0	0	0	954	0	412,467	25,861	181,957	206,877	
SHERIFF LAW ENFORCEMENT	0	0	7,779	0	0	0	0	0	345,910	120,880	26,400	68,781	168,982	144,273	
SHERIFF CIVIL/SUPPORT	0	0	46,675	0	0	0	22,584	0	0	0	158,402	21,189	297,175	253,721	
SHERIFF EXEC/ADMIN	0	0	23,337	0	0	0	0	0	0	0	79,201	12,105	116,539	99,498	
JAIL	0	0	245,098	0	0	0	0	366	12,318	0	1,263,538	65,179	0	0	
PROS ATTNV-DIR	15,783	7,524	0	0	0	0	0	0	0	69,833	241,546	24,169	205,785	175,694	
PA-CHILD SUPPORT	0	0	0	0	0	0	0	0	0	0	0	6,759	2,166	1,849	
MEDICAL EXAMINER	0	0	0	0	0	0	0	0	22,615	7,147	121,071	3,949	17,329	14,795	
COMMISSIONERS	0	0	0	0	22,941	0	0	0	0	0	35,342	1,390	10,831	9,247	
COUNTYWIDE SERVICES	0	0	0	0	0	0	0	0	0	0	0	904	0	0	
LAND CONSERVATION	0	0	0	0	0	0	0	0	0	1,497	0	0	0	0	
CONTINGENCY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Risk Management	0	0	0	0	3,684	0	0	0	0	0	5,675	4,696	17,329	14,795	
ESA Endangered Species Act	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
CVTV	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
COOP EXTENSION SERVICES	0	0	0	0	0	0	0	0	0	0	0	1,075	73,649	62,880	
INDIGENT DEFENSE	0	0	0	0	0	0	0	0	0	0	0	16,982	0	0	
LEWIS & CLARK RAILROAD	0	0	0	0	0	0	0	0	0	0	0	1,330	0	0	
CORRECTIONS	0	0	14,940	0	0	0	0	0	0	0	165,225	17,814	168,960	208,662	
VEGETATION MANAGEMENT	0	0	0	0	0	0	0	0	0	16,471	0	0	0	0	
PARKS	0	0	0	0	0	0	0	0	0	8,304	581,446	16,379	49,822	42,537	
FORESTRY OPERATIONS	0	0	0	0	0	0	0	0	0	4,492	0	0	0	0	
AUDITOR'S O&M	0	0	0	0	0	0	0	0	0	0	0	1,079	0	0	
Event Center	0	0	0	0	0	0	0	0	46,735	476	0	12,437	0	0	
EMS FUND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
RADIO COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TRI-MOUNTAIN GOLF	0	0	0	0	0	0	0	0	0	0	61,239	4,577	0	0	
SPECIAL LAW ENFORCEMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
MENTAL HEALTH SALES TAX (1033)	0	0	0	0	0	0	0	0	0	0	0	6,219	0	0	
COMMUNITY DEV ADMIN	0	0	0	0	0	0	0	0	11,481	16,471	0	3,730	95,311	81,374	
WATER RESOURCES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
DEVELOPMENT REVIEW	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
ENGINEERING	0	0	0	0	0	0	0	0	0	0	0	6,010	0	0	
INSPECTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
DEVELOPMENT SERVICES	0	0	0	0	0	0	0	0	0	22,461	0	3,628	10,831	9,247	
COMMUNITY PLANNING	0	0	0	0	19,597	0	0	0	0	16,471	30,190	4,325	38,991	33,289	
CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	26,953	0	6,064	56,320	48,085	
ANIMAL CONTROL	0	0	0	0	11,051	0	0	0	0	10,482	17,024	4,141	15,163	12,946	
BUILDING	0	0	0	0	0	0	0	0	0	64,388	0	14,294	97,477	83,224	
CODE ENFORCEMENT	0	0	0	0	3,684	0	0	0	0	5,990	5,675	1,444	15,163	12,946	
FIRE MARSHAL	0	0	0	0	3,684	0	0	0	0	13,477	5,675	3,773	19,495	16,645	
PW - TRANSPORTATION	0	0	0	0	0	0	0	0	109,667	151,237	0	72,854	218,782	186,791	
PW - ADMIN	0	0	0	0	0	0	0	0	0	26,204	0	6,836	36,825	31,440	
PW - ROAD OPERATIONS	0	0	0	0	0	0	0	0	46,484	114,550	0	41,629	197,120	168,297	
CAMP BONNEVILLE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
SPECIAL INVESTIGATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
NARCOTICS TASK FORCE	0	0	0	0	0	0	0	0	0	0	0	1,449	30,326	25,892	
CHILD JUSTICE CENTER	0	0	0	0	0	0	0	0	0	953	16,560	2,905	38,991	33,289	
VETERANS ASSISTANCE	0	0	0	0	0	0	0	0	0	0	0	1,793	0	0	
VICTIM WITNESS	0	0	0	0	0	0	0	0	0	0	0	1,610	6,498	5,548	
CJA 0.1% SALES TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
MPD-OPERATIONS FUND	0	0	0	0	0	0	0	0	23,580	0	0	18,657	0	0	
DEPT. of COMMUNITY SERVICES	0	0	0	0	0	0	0	0	0	51,456	0	20,102	95,311	81,374	
STADIUM CONVENTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
SOLID WASTE	0	0	0	0	0	0	0	0	0	16,471	0	6,948	34,659	29,591	

**2019 Central Service Cost Allocation Plan (2017 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	COURT HOUSE	FRANKLIN CENTER	CORRECTIONS CENTER	JUVENILE CENTER	PUBLIC SERVICE CENTER	1408 FRANKLIN	PEPSI BUILDING	BOND INTEREST	EQUIPMENT DEPRECIATION	FACILITIES				INFO SERV- Ops/Sys/Prog	INFO SERV- Network
										GIS	MANAGEMENT - IND	OFFICE OF BUDGET			
CLEAN WATER FUND / BBC	0	0	0	0	0	0	0	0	3,752	86,508	0	14,761	56,320	48,085	
WASTEWATER OPERATIONS	0	0	0	0	0	0	0	0	0	21,712	0	11,122	25,994	22,193	
ELECTIONS	0	0	0	0	0	5,889	0	0	13,667	10,482	0	5,323	45,489	38,838	
ER&R (Depts 555, 566, 577)	0	0	0	0	0	0	0	0	0	29,199	0	13,723	36,825	31,440	
TER&R	0	0	0	0	0	0	0	0	0	0	0	7,401	0	0	
CENTRAL STORES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
FACILITIES MANAGEMENT-DIRECT	0	0	0	0	0	0	0	0	0	44,922	0	27,006	19,495	16,645	
MOSQUITO CONTROL DISTRICT	0	0	0	0	0	0	0	0	0	0	0	983	0	0	
REGIONAL TRANSPORTATION COUNCIL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
SWCAA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
HEALTH DEPARTMENT	0	0	0	0	0	0	0	0	0	82,840	0	30,515	223,114	190,490	
EMERGENCY MANAGEMENT	0	0	0	0	3,315	0	0	0	0	0	5,107	0	0	0	
LAW LIBRARY	6,195	0	0	0	0	0	0	0	0	0	33,913	551	0	0	
CRESA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Agencies (other Fire Dist. Etc.)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL	0	0	0	0	0	0	0	0	(0)	0	0	0	0	(0)	

**2019 Central Service Cost Allocation Plan (2017 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	INFO SERV- FMS	HUMAN RESOURCES	FINANCIAL		TREASURY - IND	RECORDS	PURCHASING	PRINTING/ MAIL	TELEPHONE	PROS ATTNY- IND	COUNTY MANAGERS OFFICE	
			SERVICES & INT AUDIT	PAYROLL								
ASSESSMENT	2,930	51,447	9,087	10,389	0	3,976	8,062	38,583	775	29,851	38,137	
AUDITOR-Auto License & Recording	1,023	20,824	0	4,205	0	491	0	11,842	411	9,162	11,705	
TREASURER-DIR	602	12,249	0	2,473	0	5,500	0	18,667	181	14,442	18,451	
BOE	221	3,675	912	742	0	1,034	2,504	1,250	32	967	1,236	
COMMUNITY SUPPORT	21	0	474	0	0	0	785	0	0	0	0	
COUNTY CLERK	3,599	53,897	21,506	10,883	59	72,399	9,393	32,826	822	25,397	32,446	
DISTRICT COURT	5,196	58,490	52,537	11,811	1,953	28,471	3,917	44,487	822	34,419	43,973	
SUPERIOR COURT	3,009	37,360	26,535	7,544	0	2,906	16,213	38,093	728	29,472	37,652	
JUVENILE	7,271	110,243	41,950	22,261	0	303	6,896	81,251	949	62,863	80,311	
SHERIFF LAW ENFORCEMENT	19,863	181,289	247,840	36,608	61,359	22,427	29,370	216,101	1,075	167,196	213,601	
SHERIFF CIVIL/SUPPORT	8,856	96,156	93,455	19,417	414	0	24,450	66,572	688	51,506	65,802	
SHERIFF EXECIADMIN	3,220	32,460	36,755	6,555	1,775	0	14,258	38,031	2,127	29,424	37,591	
JAIL	11,311	193,538	40,752	39,081	59	14,619	22,331	204,784	1,210	158,440	202,415	
PROS ATTNY-DIR	5,291	87,582	22,344	17,686	18,106	57,923	5,718	75,936	759	58,751	75,057	
PA-CHILD SUPPORT	1,488	24,498	6,428	4,947	0	18,470	4,698	21,236	214	16,430	20,990	
MEDICAL EXAMINER	807	10,718	6,353	2,164	118	0	6,810	12,408	119	9,600	12,264	
COMMISSIONERS	301	6,125	0	1,237	0	945	0	4,368	40	3,379	4,317	
COUNTYWIDE SERVICES	163	0	3,686	0	0	0	2,276	2,842	0	2,199	2,809	
LAND CONSERVATION	0	0	0	0	0	0	0	0	0	0	0	
CONTINGENCY	0	0	0	0	0	0	0	0	0	0	0	
Risk Management	842	6,125	12,251	1,237	556	464	10,328	14,753	79	11,415	14,583	
ESA Endangered Species Act	0	0	0	0	0	0	0	0	0	0	0	
CVTV	6	0	146	0	0	0	314	0	0	0	0	
COOP EXTENSION SERVICES	112	0	2,535	0	0	0	2,897	3,376	419	2,612	3,337	
INDIGENT DEFENSE	6,121	9,799	127,576	1,979	0	0	26,604	53,355	0	41,280	52,738	
LEWIS & CLARK RAILROAD	150	0	3,396	0	0	0	1,727	4,179	0	3,233	4,131	
CORRECTIONS	1,944	19,599	22,190	3,958	0	15,189	6,889	55,969	680	43,303	55,322	
VEGETATION MANAGEMENT	0	0	0	0	0	0	0	0	546	0	12,987	
PARKS	2,092	42,566	0	0	3,432	0	0	51,460	0	39,814	50,865	
FORESTRY OPERATIONS	0	0	0	0	0	0	0	0	142	0	1,311	
AUDITOR'S O&M	91	0	2,060	0	40	0	469	2,529	0	2,623	3,351	
Event Center	2,185	0	49,436	0	29,220	1,123	11,343	0	403	0	38,624	
EMS FUND	2	0	36	0	0	0	0	0	0	0	0	
RADIO COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	
TRI-MOUNTAIN GOLF	40	0	903	0	31,444	0	1,877	10,726	0	11,126	14,215	
SPECIAL LAW ENFORCEMENT	0	0	0	0	0	0	0	0	0	0	0	
MENTAL HEALTH SALES TAX (1033)	1,108	15,924	7,372	3,216	476	0	2,504	1,983	0	15,118	19,314	
COMMUNITY DEV ADMIN	1,132	13,474	10,624	2,721	50,143	10,643	6,025	1,189	269	9,067	11,584	
WATER RESOURCES	0	0	0	0	0	0	0	0	0	0	0	
DEVELOPMENT REVIEW	0	0	0	0	0	0	0	0	0	0	0	
ENGINEERING	1,788	14,699	24,104	2,968	40	0	13,930	1,917	0	14,610	18,665	
INSPECTION	0	0	0	0	0	0	0	0	0	0	0	
DEVELOPMENT SERVICES	900	14,699	4,011	2,968	0	0	782	1,157	47	8,820	11,268	
COMMUNITY PLANNING	1,076	13,474	9,360	2,721	0	0	1,643	1,379	111	10,513	13,431	
CUSTOMER SERVICE	1,277	22,049	4,373	4,452	79	0	1,252	1,934	308	14,741	18,832	
ANIMAL CONTROL	862	8,574	9,974	1,731	8,456	1,979	11,738	1,321	71	10,067	12,861	
BUILDING	3,473	52,672	20,020	10,636	476	0	6,651	4,558	451	34,747	44,391	
CODE ENFORCEMENT	332	4,900	2,060	989	0	0	1,252	461	79	3,511	4,485	
FIRE MARSHAL	2,859	11,024	52,435	2,226	159	0	1,330	1,203	150	9,171	11,716	
PW - TRANSPORTATION	11,148	123,717	114,681	24,982	1,122	3,173	58,171	23,233	767	177,096	226,249	
PW - ADMIN	1,417	21,436	8,239	4,329	12,337	12,355	4,411	2,180	538	16,617	21,229	
PW - ROAD OPERATIONS	8,381	93,707	85,447	18,922	0	0	21,757	13,275	427	101,192	129,279	
CAMP BONNEVILLE	180	0	4,084	0	40	0	3,677	0	0	0	0	
SPECIAL INVESTIGATION	77	0	1,735	0	0	0	0	0	0	0	0	
NARCOTICS TASK FORCE	478	0	10,805	0	1,548	0	782	3,396	150	3,522	4,500	
CHILD JUSTICE CENTER	829	8,574	9,215	1,731	0	0	3,678	6,808	348	7,062	9,022	
VETERANS ASSISTANCE	51	0	1,156	0	0	0	156	4,202	0	4,360	5,570	
VICTIM WITNESS	479	9,493	289	1,917	1,429	1,640	0	3,773	47	3,914	5,000	
CJA 0.1% SALES TAX	0	0	0	0	0	0	0	0	0	0	0	
MPD-OPERATIONS FUND	3,340	0	75,563	0	57,250	0	21,123	43,717	0	45,351	57,939	
DEPT. of COMMUNITY SERVICES	9,761	77,170	135,045	15,583	8,099	12,551	33,487	6,411	838	48,866	62,428	
STADIUM CONVENTION	203	0	4,589	0	199	0	469	0	0	0	0	
SOLID WASTE	2,359	17,149	34,294	3,463	3,057	0	5,085	2,216	0	16,889	21,576	

**2019 Central Service Cost Allocation Plan (2017 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	INFO SERV- FMS	HUMAN RESOURCES	FINANCIAL		TREASURY - IND	RECORDS	PURCHASING	PRINTING/ MAIL	TELEPHONE	PROS ATTN- IND	COUNTY	
			SERVICES & INT AUDIT	PAYROLL							MANAGERS OFFICE	OFFICE
CLEAN WATER FUND / BBC	1,967	25,111	16,587	5,071	0	0	3,989	4,707	0	35,882	45,841	
WASTEWATER OPERATIONS	2,422	17,761	35,053	3,587	0	0	13,065	3,547	340	27,037	34,541	
ELECTIONS	1,067	8,574	14,599	1,731	40	19,825	5,164	1,697	459	12,939	16,530	
ER&R (Depts 555, 566, 577)	4,861	25,111	82,068	5,071	119	945	19,010	4,376	158	33,358	42,617	
TER&R	1,940	29,398	11,203	5,936	0	0	6,259	2,360	0	17,992	22,985	
CENTRAL STORES	0	0	0	0	0	0	0	0	0	0	0	
FACILITIES MANAGEMENT-DIRECT	8,831	46,547	148,054	9,399	278	0	19,870	63,282	0	65,647	83,867	
MOSQUITO CONTROL DISTRICT	461	3,981	5,999	804	40	0	0	0	0	0	3,052	
REGIONAL TRANSPORTATION COUNCIL	942	13,474	6,324	2,721	1,747	0	0	0	119	0	0	
SWCAA	1,853	22,049	17,418	4,452	10,005	0	0	0	0	0	0	
HEALTH DEPARTMENT	8,482	110,304	69,275	22,274	61,736	18,541	25,354	0	1,898	74,177	94,765	
EMERGENCY MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0	
LAW LIBRARY	480	4,900	5,421	989	9,449	0	0	1,290	16	1,338	1,710	
CRESA	3,345	27,255	45,388	22,014	3,494	1,587	10,951	10,625	0	26,970	0	
Agencies (other Fire Dist. Etc.)	12,357	0	279,558	38,339	734,835	0	3,443	0	150	0	0	
TOTAL	0	0	0	0	0	0	0	(0)	0	0	0	

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.

**2019 Clark County Indirect Cost Allocation (2017 Actuals)
Central Services Allocated Cost Detail**

	Courthouse
Expenses	
Personnel Services	0
Services, Supplies	0
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	119,689
Subtotal	119,689
Less:	
Capital Outlay	0
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	0
INFO SERVICES-Ops/Sys/Prog	0
INFO SERVICES-Network	0
INFO SERVICES FMS	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	3545
County Manager	0
Total Costs to Allocate	\$116,144

Clark County Central Service Cost Allocation Plan

DESCRIPTION	COURTHOUSE		
	Square Footage	Percent	Allocation
COURTHOUSE			(119,689)
FRANKLIN CENTER	0	0%	0
CORRECTIONS CENTER (Jail/JWC)	0	0%	0
JUVENILE CENTER	0	0%	0
PUBLIC SERVICE CENTER	0	0%	0
1408 FRANKLIN	0	0%	0
PEPSI BUILDING	0	0%	0
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
GIS	0	0%	0
FACILITIES MANAGEMENT	0	0%	0
Budget Office	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
INFO SERVICES-FMS	0	0%	0
HUMAN RESOURCES	0	0%	0
FINANCIAL SERVICES & INT AUDIT	0	0%	0
PAYROLL	0	0%	0
TREASURY-IND	0	0%	0
RECORDS	0	0%	0
PURCHASING	0	0%	0
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTN-IND	1,608	3%	3,545
COUNTY MANAGERS OFFICE	0	0%	0
ASSESSMENT	0	0%	0
AUDITOR-Auto License & Recordng	0	0%	0
TREASURER-DIR	0	0%	0
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	5,607	10%	12,357
DISTRICT COURT	14,363	26%	31,654
SUPERIOR COURT	22,758	42%	50,155
JUVENILE	0	0%	0
SHERIFF LAW ENFORCEMENT	0	0%	0
SHERIFF CIVIL/SUPPORT	0	0%	0
SHERIFF EXEC/ADMIN	0	0%	0
JAIL	0	0%	0
PROS ATTN-DIR	7,162	13%	15,783
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
Risk Management	0	0%	0
ESA Endangered Species Act	0	0%	0
CVTV	0	0%	0
COOP EXTENSION SERVICES	0	0%	0
INDIGENT DEFENSE	0	0%	0
LEWIS & CLARK RAILROAD	0	0%	0
CORRECTIONS	0	0%	0
VEGETATION MANAGEMENT	0	0%	0
FORESTRY OPERATIONS	0	0%	0
PARKS	0	0%	0
AUDITOR'S O&M	0	0%	0
Event Center	0	0%	0
EMS FUND	0	0%	0
RADIO COMMUNICATIONS	0	0%	0
TRI-MOUNTAIN GOLF	0	0%	0
SPECIAL LAW ENFORCEMENT	0	0%	0
MENTAL HEALTH SALES TAX	0	0%	0
COMMUNITY DEV ADMIN	0	0%	0
WATER RESOURCES	0	0%	0
DEVELOPMENT REVIEW	0	0%	0
ENGINEERING	0	0%	0
INSPECTION	0	0%	0
DEVELOPMENT SERVICES	0	0%	0
COMMUNITY PLANNING	0	0%	0
CUSTOMER SERVICE	0	0%	0
ANIMAL CONTROL	0	0%	0
BUILDING	0	0%	0
CODE ENFORCEMENT	0	0%	0
FIRE MARSHAL	0	0%	0
PW - TRANSPORTATION	0	0%	0
PW - ADMIN	0	0%	0
PW - ROAD OPERATIONS	0	0%	0
CAMP BONNEVILLE	0	0%	0
SPECIAL INVESTIGATION	0	0%	0
NARCOTICS TASK FORCE	0	0%	0
CHILD JUSTICE CENTER	0	0%	0
VETERANS ASSISTANCE	0	0%	0
VICTIM WITNESS	0	0%	0
CJA 0.1% SALES TAX	0	0%	0
MPD-OPERATIONS FUND	0	0%	0
DEPT. of COMMUNITY SERVICES	0	0%	0
STADIUM CONVENTION	0	0%	0
SOLID WASTE	0	0%	0
CLEAN WATER FUND /BBC	0	0%	0
WASTEWATER OPERATIONS	0	0%	0
ELECTIONS	0	0%	0
EP&R (Depts 555, 566, 577)	0	0%	0
TER&R	0	0%	0
CENTRAL STORES	0	0%	0
FACILITIES MANAGEMENT-DIRECT	0	0%	0
MOSQUITO CONTROL DISTRICT	0	0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0%	0
SWCAA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	0	0%	0
LAW LIBRARY	2,811	5%	6,195
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	54,309	100%	0

Central Service Cost Allocation Plan

FRANKLIN CENTER BUILDING DEPRECIATION

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

Basis of Allocation

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

**2019 Clark County Indirect Cost Allocation (2017 Actuals)
Central Services Allocated Cost Detail**

	Franklin Center
Expenses	
Personnel Services	0
Services, Supplies	0
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	9,214
Subtotal	9,214
Less:	
Capital Outlay	0
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	0
INFO SERVICES-Ops/Sys/Prog	0
INFO SERVICES-Network	0
INFO SERVICES FMS	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	1690
County Manager	0
Total Costs to Allocate	\$7,524

Clark County Central Service Cost Allocation Plan

DESCRIPTION	FRANKLIN CENTER		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			(9,214)
CORRECTIONS CENTER (Jail/JWC)	0	0%	0
JUVENILE CENTER	0	0%	0
PUBLIC SERVICE CENTER	0	0%	0
1408 FRANKLIN	0	0%	0
PEPSI BUILDING	0	0%	0
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
GIS	0	0%	0
FACILITIES MANAGEMENT	0	0%	0
Budget Office	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
INFO SERVICES-FMS	0	0%	0
HUMAN RESOURCES	0	0%	0
FINANCIAL SERVICES & INT AUDIT	0	0%	0
PAYROLL	0	0%	0
TREASURY-IND	0	0%	0
RECORDS	0	0%	0
PURCHASING	0	0%	0
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTN-IND	562	18%	1,690
COUNTY MANAGERS OFFICE	0	0%	0
ASSESSMENT	0	0%	0
AUDITOR-Auto License & Recordng	0	0%	0
TREASURER-DIR	0	0%	0
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	0	0%	0
DISTRICT COURT	0	0%	0
SUPERIOR COURT	0	0%	0
JUVENILE	0	0%	0
SHERIFF LAW ENFORCEMENT	0	0%	0
SHERIFF CIVIL/SUPPORT	0	0%	0
SHERIFF EXEC/ADMIN	0	0%	0
JAIL	0	0%	0
PROS ATTN-DIR	2,466	82%	7,524
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
Risk Management	0	0%	0
ESA Endangered Species Act	0	0%	0
CVTV	0	0%	0
COOP EXTENSION SERVICES	0	0%	0
INDIGENT DEFENSE	0	0%	0
LEWIS & CLARK RAILROAD	0	0%	0
CORRECTIONS	0	0%	0
VEGETATION MANAGEMENT	0	0%	0
FORESTRY OPERATIONS	0	0%	0
PARKS	0	0%	0
AUDITOR'S O&M	0	0%	0
Event Center	0	0%	0
EMS FUND	0	0%	0
RADIO COMMUNICATIONS	0	0%	0
TRI-MOUNTAIN GOLF	0	0%	0
SPECIAL LAW ENFORCEMENT	0	0%	0
MENTAL HEALTH SALES TAX	0	0%	0
COMMUNITY DEV ADMIN	0	0%	0
WATER RESOURCES	0	0%	0
DEVELOPMENT REVIEW	0	0%	0
ENGINEERING	0	0%	0
INSPECTION	0	0%	0
DEVELOPMENT SERVICES	0	0%	0
COMMUNITY PLANNING	0	0%	0
CUSTOMER SERVICE	0	0%	0
ANIMAL CONTROL	0	0%	0
BUILDING	0	0%	0
CODE ENFORCEMENT	0	0%	0
FIRE MARSHAL	0	0%	0
PW - TRANSPORTATION	0	0%	0
PW - ADMIN	0	0%	0
PW - ROAD OPERATIONS	0	0%	0
CAMP BONNEVILLE	0	0%	0
SPECIAL INVESTIGATION	0	0%	0
NARCOTICS TASK FORCE	0	0%	0
CHILD JUSTICE CENTER	0	0%	0
VETERANS ASSISTANCE	0	0%	0
VICTIM WITNESS	0	0%	0
CJA 0.1% SALES TAX	0	0%	0
MPD-OPERATIONS FUND	0	0%	0
DEPT. of COMMUNITY SERVICES	0	0%	0
STADIUM CONVENTION	0	0%	0
SOLID WASTE	0	0%	0
CLEAN WATER FUND /BBC	0	0%	0
WASTEWATER OPERATIONS	0	0%	0
ELECTIONS	0	0%	0
ER&R (Depts 555, 566, 577)	0	0%	0
TER&R	0	0%	0
CENTRAL STORES	0	0%	0
FACILITIES MANAGEMENT-DIRECT	0	0%	0
MOSQUITO CONTROL DISTRICT	0	0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0%	0
SWCAA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	0	0%	0
LAW LIBRARY	0	0%	0
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	3,008	100%	0

Central Service Cost Allocation Plan

CORRECTIONS AND WORK RELEASE CENTER BUILDING DEPRECIATION

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

Basis of Allocation

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

**2019 Clark County Indirect Cost Allocation (2017 Actuals)
Central Services Allocated Cost Detail**

	Corrections Center
Expenses	
Personnel Services	0
Services, Supplies	0
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	337,830
Subtotal	337,830
Less:	
Capital Outlay	0
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	0
INFO SERVICES-Ops/Sys/Prog	0
INFO SERVICES-Network	0
INFO SERVICES FMS	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
County Manager	0
Total Costs to Allocate	\$337,830

Clark County Central Service Cost Allocation Plan

DESCRIPTION	CORRECTIONS CENTER		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			(337,830)
JUVENILE CENTER	0	0%	0
PUBLIC SERVICE CENTER	0	0%	0
1408 FRANKLIN	0	0%	0
PEPSI BUILDING	0	0%	0
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
GIS	0	0%	0
FACILITIES MANAGEMENT	0	0%	0
Budget Office	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
INFO SERVICES-FMS	0	0%	0
HUMAN RESOURCES	0	0%	0
FINANCIAL SERVICES & INT AUDIT	0	0%	0
PAYROLL	0	0%	0
TREASURY-IND	0	0%	0
RECORDS	0	0%	0
PURCHASING	0	0%	0
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTN-IND	0	0%	0
COUNTY MANAGERS OFFICE	0	0%	0
ASSESSMENT	0	0%	0
AUDITOR-Auto License & Recordng	0	0%	0
TREASURER-DIR	0	0%	0
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	0	0%	0
DISTRICT COURT	0	0%	0
SUPERIOR COURT	0	0%	0
JUVENILE	0	0%	0
SHERIFF LAW ENFORCEMENT	2,808	2%	7,779
SHERIFF CIVIL/SUPPORT	16,849	14%	46,675
SHERIFF EXEC/ADMIN	8,424	7%	23,337
JAIL	88,475	73%	245,098
PROS ATTN-DIR	0	0%	0
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
Risk Management	0	0%	0
ESA Endangered Species Act	0	0%	0
CVTV	0	0%	0
COOP EXTENSION SERVICES	0	0%	0
INDIGENT DEFENSE	0	0%	0
LEWIS & CLARK RAILROAD	0	0%	0
CORRECTIONS	5,393	4%	14,940
VEGETATION MANAGEMENT	0	0%	0
FORESTRY OPERATIONS	0	0%	0
PARKS	0	0%	0
AUDITOR'S O&M	0	0%	0
Event Center	0	0%	0
EMS FUND	0	0%	0
RADIO COMMUNICATIONS	0	0%	0
TRI-MOUNTAIN GOLF	0	0%	0
SPECIAL LAW ENFORCEMENT	0	0%	0
MENTAL HEALTH SALES TAX	0	0%	0
COMMUNITY DEV ADMIN	0	0%	0
WATER RESOURCES	0	0%	0
DEVELOPMENT REVIEW	0	0%	0
ENGINEERING	0	0%	0
INSPECTION	0	0%	0
DEVELOPMENT SERVICES	0	0%	0
COMMUNITY PLANNING	0	0%	0
CUSTOMER SERVICE	0	0%	0
ANIMAL CONTROL	0	0%	0
BUILDING	0	0%	0
CODE ENFORCEMENT	0	0%	0
FIRE MARSHAL	0	0%	0
PW - TRANSPORTATION	0	0%	0
PW - ADMIN	0	0%	0
PW - ROAD OPERATIONS	0	0%	0
CAMP BONNEVILLE	0	0%	0
SPECIAL INVESTIGATION	0	0%	0
NARCOTICS TASK FORCE	0	0%	0
CHILD JUSTICE CENTER	0	0%	0
VETERANS ASSISTANCE	0	0%	0
VICTIM WITNESS	0	0%	0
CJA 0.1% SALES TAX	0	0%	0
MPD-OPERATIONS FUND	0	0%	0
DEPT. of COMMUNITY SERVICES	0	0%	0
STADIUM CONVENTION	0	0%	0
SOLID WASTE	0	0%	0
CLEAN WATER FUND /BBC	0	0%	0
WASTEWATER OPERATIONS	0	0%	0
ELECTIONS	0	0%	0
EP&R (Depts 555, 566, 577)	0	0%	0
TER&R	0	0%	0
CENTRAL STORES	0	0%	0
FACILITIES MANAGEMENT-DIRECT	0	0%	0
MOSQUITO CONTROL DISTRICT	0	0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0%	0
SWCAA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	0	0%	0
LAW LIBRARY	0	0%	0
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	121,949	100%	0

Central Service Cost Allocation Plan

JUVENILE CENTER BUILDING DEPRECIATION

The Juvenile Center Building 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.

**2019 Clark County Indirect Cost Allocation (2017 Actuals)
Central Services Allocated Cost Detail**

	Juvenile Center
Expenses	
Personnel Services	0
Services, Supplies	0
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	201,941
Subtotal	201,941
Less:	
Capital Outlay	0
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	0
INFO SERVICES-Ops/Sys/Prog	0
INFO SERVICES-Network	0
INFO SERVICES FMS	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
County Manager	0
Total Costs to Allocate	\$201,941

Clark County Central Service Cost Allocation Plan

DESCRIPTION	JUVENILE CENTER		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			(201,941)
PUBLIC SERVICE CENTER	0	0%	0
1408 FRANKLIN	0	0%	0
PEPSI BUILDING	0	0%	0
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
GIS	0	0%	0
FACILITIES MANAGEMENT	0	0%	0
Budget Office	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
INFO SERVICES-FMS	0	0%	0
HUMAN RESOURCES	0	0%	0
FINANCIAL SERVICES & INT AUDIT	0	0%	0
PAYROLL	0	0%	0
TREASURY-IND	0	0%	0
RECORDS	0	0%	0
PURCHASING	0	0%	0
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTN-IND	0	0%	0
COUNTY MANAGERS OFFICE	0	0%	0
ASSESSMENT	0	0%	0
AUDITOR-Auto License & Recordng	0	0%	0
TREASURER-DIR	0	0%	0
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	0	0%	0
DISTRICT COURT	0	0%	0
SUPERIOR COURT	0	0%	0
JUVENILE	26,750	100%	201,941
SHERIFF LAW ENFORCEMENT	0	0%	0
SHERIFF CIVL/SUPPORT	0	0%	0
SHERIFF EXEC/ADMIN	0	0%	0
JAIL	0	0%	0
PROS ATTN-DIR	0	0%	0
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
Risk Management	0	0%	0
ESA Endangered Species Act	0	0%	0
CVTV	0	0%	0
COOP EXTENSION SERVICES	0	0%	0
INDIGENT DEFENSE	0	0%	0
LEWIS & CLARK RAILROAD	0	0%	0
CORRECTIONS	0	0%	0
VEGETATION MANAGEMENT	0	0%	0
FORESTRY OPERATIONS	0	0%	0
PARKS	0	0%	0
AUDITOR'S O&M	0	0%	0
Event Center	0	0%	0
EMS FUND	0	0%	0
RADIO COMMUNICATIONS	0	0%	0
TRI-MOUNTAIN GOLF	0	0%	0
SPECIAL LAW ENFORCEMENT	0	0%	0
MENTAL HEALTH SALES TAX	0	0%	0
COMMUNITY DEV ADMIN	0	0%	0
WATER RESOURCES	0	0%	0
DEVELOPMENT REVIEW	0	0%	0
ENGINEERING	0	0%	0
INSPECTION	0	0%	0
DEVELOPMENT SERVICES	0	0%	0
COMMUNITY PLANNING	0	0%	0
CUSTOMER SERVICE	0	0%	0
ANIMAL CONTROL	0	0%	0
BUILDING	0	0%	0
CODE ENFORCEMENT	0	0%	0
FIRE MARSHAL	0	0%	0
PW - TRANSPORTATION	0	0%	0
PW - ADMIN	0	0%	0
PW - ROAD OPERATIONS	0	0%	0
CAMP BONNEVILLE	0	0%	0
SPECIAL INVESTIGATION	0	0%	0
NARCOTICS TASK FORCE	0	0%	0
CHILD JUSTICE CENTER	0	0%	0
VETERANS ASSISTANCE	0	0%	0
VICTIM WITNESS	0	0%	0
CJA 0.1% SALES TAX	0	0%	0
MPD-OPERATIONS FUND	0	0%	0
DEPT. of COMMUNITY SERVICES	0	0%	0
STADIUM CONVENTION	0	0%	0
SOLID WASTE	0	0%	0
CLEAN WATER FUND /BBC	0	0%	0
WASTEWATER OPERATIONS	0	0%	0
ELECTIONS	0	0%	0
ER&R (Depts 555, 566, 577)	0	0%	0
TER&R	0	0%	0
CENTRAL STORES	0	0%	0
FACILITIES MANAGEMENT-DIRECT	0	0%	0
MOSQUITO CONTROL DISTRICT	0	0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0%	0
SWCAA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	0	0%	0
LAW LIBRARY	0	0%	0
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	26,750	100%	0

Central Service Cost Allocation Plan

PUBLIC SERVICE CENTER BUILDING DEPRECIATION

The Public Service Center Building depreciation is based on the total cost of the building when built 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.

**2019 Clark County Indirect Cost Allocation (2017 Actuals)
Central Services Allocated Cost Detail**

	Public Service Center
Expenses	
Personnel Services	0
Services, Supplies	0
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	702,817
Subtotal	702,817
Less:	
Capital Outlay	0
Billed Services/ Interfund	283,377
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	36,283
Facilities Management	7,920
Office of Budget	22,101
INFO SERVICES-Ops/Sys/Prog	60,337
INFO SERVICES-Network	6,704
INFO SERVICES FMS	0
Human Resources	22,838
Financial Services & Int. Audit	31,660
Payroll	3,518
Treasurer-Ind	9,098
Records	0
Purchasing	16,208
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
County Manager	55,703
Total Costs to Allocate	\$147,070

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PUBLIC SERVICE CENTER		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			(702,817)
1408 FRANKLIN	0	0%	0
PEPSI BUILDING	0	0%	0
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
GIS	4,925	5%	36,283
FACILITIES MANAGEMENT	1,075	1%	7,920
Budget Office	3,000	3%	22,101
INFO SERVICES-Ops/Sys/Proq	8,190	9%	60,337
INFO SERVICES-Network	910	1%	6,704
INFO SERVICES FMS	0	0%	0
HUMAN RESOURCES	3,100	3%	22,838
FINANCIAL SERVICES & INT AUDIT	4,298	5%	31,660
PAYROLL	478	1%	3,518
TREASURY-IND	1,235	1%	9,098
RECORDS	0	0%	0
PURCHASING	2,200	2%	16,208
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTN-IND	0	0%	0
COUNTY MANAGERS OFFICE	7,561	8%	55,703
ASSESSMENT	10,250	11%	75,513
AUDITOR-Auto License & Recordng	424	0%	3,124
TREASURER-DIR	65	0%	479
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	0	0%	0
DISTRICT COURT	0	0%	0
SUPERIOR COURT	0	0%	0
JUVENILE	0	0%	0
SHERIFF LAW ENFORCEMENT	0	0%	0
SHERIFF CIVIL/SUPPORT	0	0%	0
SHERIFF EXEC/ADMIN	0	0%	0
JAIL	0	0%	0
PROS ATTN-DIR	0	0%	0
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	3,114	3%	22,941
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
Risk Management	500	1%	3,684
ESA Endangered Species Act	0	0%	0
CVTV	0	0%	0
COOP EXTENSION SERVICES	0	0%	0
INDIGENT DEFENSE	0	0%	0
LEWIS & CLARK RAILROAD	0	0%	0
CORRECTIONS	0	0%	0
VEGETATION MANAGEMENT	0	0%	0
FORESTRY OPERATIONS	0	0%	0
PARKS	0	0%	0
AUDITOR'S O&M	0	0%	0
Event Center	0	0%	0
EMS FUND	0	0%	0
RADIO COMMUNICATIONS	0	0%	0
TRI-MOUNTAIN GOLF	0	0%	0
SPECIAL LAW ENFORCEMENT	0	0%	0
MENTAL HEALTH SALES TAX	0	0%	0
COMMUNITY DEV ADMIN	0	0%	0
WATER RESOURCES	0	0%	0
DEVELOPMENT REVIEW	0	0%	0
ENGINEERING	3,750	4%	27,627
INSPECTION	0	0%	0
DEVELOPMENT SERVICES	3,265	3%	24,054
COMMUNITY PLANNING	2,660	3%	19,597
CUSTOMER SERVICE	4,400	5%	32,415
ANIMAL CONTROL	1,500	2%	11,051
BUILDING	4,700	5%	34,625
CODE ENFORCEMENT	500	1%	3,684
FIRE MARSHAL	500	1%	3,684
PW - TRANSPORTATION	10,050	11%	74,040
PW - ADMIN	10,475	11%	77,171
PW - ROAD OPERATIONS	0	0%	0
CAMP BONNEVILLE	0	0%	0
SPECIAL INVESTIGATION	0	0%	0
NARCOTICS TASK FORCE	0	0%	0
CHILD JUSTICE CENTER	0	0%	0
VETERANS ASSISTANCE	0	0%	0
VICTIM WITNESS	0	0%	0
CJA 0.1% SALES TAX	0	0%	0
MPD-OPERATIONS FUND	0	0%	0
DEPT. of COMMUNITY SERVICES	0	0%	0
STADIUM CONVENTION	0	0%	0
SOLID WASTE	0	0%	0
CLEAN WATER FUND /BBC	0	0%	0
WASTEWATER OPERATIONS	0	0%	0
ELECTIONS	0	0%	0
ER&R (Depts 555, 566, 577)	0	0%	0
TER&R	0	0%	0
CENTRAL STORES	0	0%	0
FACILITIES MANAGEMENT-DIRECT	0	0%	0
MOSQUITO CONTROL DISTRICT	0	0%	0
REGIONAL TRANSPORTATION COUNCIL	1,825	2%	13,445
SWCAA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	450	0%	3,315
LAW LIBRARY	0	0%	0
CRSA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	95,399	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.

**2019 Clark County Indirect Cost Allocation (2017 Actuals)
Central Services Allocated Cost Detail**

	1408 Franklin
Expenses	
Personnel Services	0
Services, Supplies	0
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	9,505
Subtotal	9,505
Less:	
Capital Outlay	0
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	0
INFO SERVICES-Ops/Sys/Prog	0
INFO SERVICES-Network	0
INFO SERVICES FMS	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	1,508
Telephone	0
Pros Attny-Ind	0
County Manager	0
Total Costs to Allocate	\$7,997

Clark County Central Service Cost Allocation Plan

DESCRIPTION	1408 FRANKLIN		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			(9,505)
PEPSI BUILDING	0	0%	0
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
GIS	0	0%	0
FACILITIES MANAGEMENT	0	0%	0
Budget Office	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
INFO SERVICES-FMS	0	0%	0
HUMAN RESOURCES	0	0%	0
FINANCIAL SERVICES & INT AUDIT	0	0%	0
PAYROLL	0	0%	0
TREASURY-IND	0	0%	0
RECORDS	0	0%	0
PURCHASING	0	0%	0
PRINTING/MAIL	4,284	16%	1,508
TELEPHONE	0	0%	0
PROS ATTN-IND	0	0%	0
COUNTY MANAGERS OFFICE	0	0%	0
ASSESSMENT	0	0%	0
AUDITOR-Auto License & Recordng	5,986	22%	2,107
TREASURER-DIR	0	0%	0
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	0	0%	0
DISTRICT COURT	0	0%	0
SUPERIOR COURT	0	0%	0
JUVENILE	0	0%	0
SHERIFF LAW ENFORCEMENT	0	0%	0
SHERIFF CIVIL/SUPPORT	0	0%	0
SHERIFF EXEC/ADMIN	0	0%	0
JAIL	0	0%	0
PROS ATTN-DIR	0	0%	0
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
Risk Management	0	0%	0
ESA Endangered Species Act	0	0%	0
CVTV	0	0%	0
COOP EXTENSION SERVICES	0	0%	0
INDIGENT DEFENSE	0	0%	0
LEWIS & CLARK RAILROAD	0	0%	0
CORRECTIONS	0	0%	0
VEGETATION MANAGEMENT	0	0%	0
FORESTRY OPERATIONS	0	0%	0
PARKS	0	0%	0
AUDITOR'S O&M	0	0%	0
Event Center	0	0%	0
EMS FUND	0	0%	0
RADIO COMMUNICATIONS	0	0%	0
TRI-MOUNTAIN GOLF	0	0%	0
SPECIAL LAW ENFORCEMENT	0	0%	0
MENTAL HEALTH SALES TAX	0	0%	0
COMMUNITY DEV ADMIN	0	0%	0
WATER RESOURCES	0	0%	0
DEVELOPMENT REVIEW	0	0%	0
ENGINEERING	0	0%	0
INSPECTION	0	0%	0
DEVELOPMENT SERVICES	0	0%	0
COMMUNITY PLANNING	0	0%	0
CUSTOMER SERVICE	0	0%	0
ANIMAL CONTROL	0	0%	0
BUILDING	0	0%	0
CODE ENFORCEMENT	0	0%	0
FIRE MARSHAL	0	0%	0
PW - TRANSPORTATION	0	0%	0
PW - ADMIN	0	0%	0
PW - ROAD OPERATIONS	0	0%	0
CAMP BONNEVILLE	0	0%	0
SPECIAL INVESTIGATION	0	0%	0
NARCOTICS TASK FORCE	0	0%	0
CHILD JUSTICE CENTER	0	0%	0
VETERANS ASSISTANCE	0	0%	0
VICTIM WITNESS	0	0%	0
CJA 0.1% SALES TAX	0	0%	0
MPD-OPERATIONS FUND	0	0%	0
DEPT. of COMMUNITY SERVICES	0	0%	0
STADIUM CONVENTION	0	0%	0
SOLID WASTE	0	0%	0
CLEAN WATER FUND /BBC	0	0%	0
WASTEWATER OPERATIONS	0	0%	0
ELECTIONS	16,730	62%	5,889
EP&R (Depts 555, 566, 577)	0	0%	0
TER&R	0	0%	0
CENTRAL STORES	0	0%	0
FACILITIES MANAGEMENT-DIRECT	0	0%	0
MOSQUITO CONTROL DISTRICT	0	0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0%	0
SWCAA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	0	0%	0
LAW LIBRARY	0	0%	0
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	27,000	100%	0

Central Service Cost Allocation Plan

PEPSI BUILDING DEPRECIATION

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

**2019 Clark County Indirect Cost Allocation (2017 Actuals)
Central Services Allocated Cost Detail**

	Pepsi Building
Expenses	
Personnel Services	0
Services, Supplies	0
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	39,356
Subtotal	39,356
Less:	
Capital Outlay	0
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	12,040
Office of Budget	0
INFO SERVICES-Ops/Sys/Prog	0
INFO SERVICES-Network	0
INFO SERVICES FMS	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	4,732
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
County Manager	0
Total Costs to Allocate	\$22,584

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PEPSI BUILDING		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			(39,356)
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
GIS	0	0%	0
FACILITIES MANAGEMENT	11,682	31%	12,040
Budget Office	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
INFO SERVICES-FMS	0	0%	0
HUMAN RESOURCES	0	0%	0
FINANCIAL SERVICES & INT AUDIT	0	0%	0
PAYROLL	0	0%	0
TREASURY-IND	0	0%	0
RECORDS	4,591	12%	4,732
PURCHASING	0	0%	0
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTN-IND	0	0%	0
COUNTY MANAGERS OFFICE	0	0%	0
ASSESSMENT	0	0%	0
AUDITOR-Auto License & Recordng	0	0%	0
TREASURER-DIR	0	0%	0
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	0	0%	0
DISTRICT COURT	0	0%	0
SUPERIOR COURT	0	0%	0
JUVENILE	0	0%	0
SHERIFF LAW ENFORCEMENT	0	0%	0
SHERIFF CIVIL/SUPPORT	21,912	57%	22,584
SHERIFF EXEC/ADMIN	0	0%	0
JAIL	0	0%	0
PROS ATTN-DIR	0	0%	0
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
Risk Management	0	0%	0
ESA Endangered Species Act	0	0%	0
CVTV	0	0%	0
COOP EXTENSION SERVICES	0	0%	0
INDIGENT DEFENSE	0	0%	0
LEWIS & CLARK RAILROAD	0	0%	0
CORRECTIONS	0	0%	0
VEGETATION MANAGEMENT	0	0%	0
FORESTRY OPERATIONS	0	0%	0
PARKS	0	0%	0
AUDITOR'S O&M	0	0%	0
Event Center	0	0%	0
EMS FUND	0	0%	0
RADIO COMMUNICATIONS	0	0%	0
TRI-MOUNTAIN GOLF	0	0%	0
SPECIAL LAW ENFORCEMENT	0	0%	0
MENTAL HEALTH SALES TAX	0	0%	0
COMMUNITY DEV ADMIN	0	0%	0
WATER RESOURCES	0	0%	0
DEVELOPMENT REVIEW	0	0%	0
ENGINEERING	0	0%	0
INSPECTION	0	0%	0
DEVELOPMENT SERVICES	0	0%	0
COMMUNITY PLANNING	0	0%	0
CUSTOMER SERVICE	0	0%	0
ANIMAL CONTROL	0	0%	0
BUILDING	0	0%	0
CODE ENFORCEMENT	0	0%	0
FIRE MARSHAL	0	0%	0
PW - TRANSPORTATION	0	0%	0
PW - ADMIN	0	0%	0
PW - ROAD OPERATIONS	0	0%	0
CAMP BONNEVILLE	0	0%	0
SPECIAL INVESTIGATION	0	0%	0
NARCOTICS TASK FORCE	0	0%	0
CHILD JUSTICE CENTER	0	0%	0
VETERANS ASSISTANCE	0	0%	0
VICTIM WITNESS	0	0%	0
CJA 0.1% SALES TAX	0	0%	0
MPD-OPERATIONS FUND	0	0%	0
DEPT. of COMMUNITY SERVICES	0	0%	0
STADIUM CONVENTION	0	0%	0
SOLID WASTE	0	0%	0
CLEAN WATER FUND /BBC	0	0%	0
WASTEWATER OPERATIONS	0	0%	0
ELECTIONS	0	0%	0
ER&R (Depts 555, 566, 577)	0	0%	0
TER&R	0	0%	0
CENTRAL STORES	0	0%	0
FACILITIES MANAGEMENT-DIRECT	0	0%	0
MOSQUITO CONTROL DISTRICT	0	0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0%	0
SWCAA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	0	0%	0
LAW LIBRARY	0	0%	0
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	38,185	100%	0

Central Service Cost Allocation Plan

BOND INTEREST ON COUNTY ASSETS

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

Basis of Allocation

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

**2019 Clark County Indirect Cost Allocation (2017 Actuals)
Central Services Allocated Cost Detail**

	Bond Interest
Expenses	
Personnel Services	0
Services, Supplies	0
Direct Charges	
Capital Outlay	0
Debt Service/Interest	170,127
Depreciation	0
Subtotal	170,127
Less:	
Capital Outlay	0
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	121,867
Office of Budget	0
INFO SERVICES-Ops/Sys/Prog	0
INFO SERVICES-Network	0
INFO SERVICES FMS	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	47,894
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
County Manager	0
Total Costs to Allocate	\$366

Clark County Central Service Cost Allocation Plan

DESCRIPTION	BOND INTEREST		
	Direct Alloc	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			(170,127)
EQUIPMENT DEPRECIATION	0	0%	0
GIS	0	0.00%	0
FACILITIES MANAGEMENT	121,867	71.63%	121,867
Budget Office	0	0.00%	0
INFO SERVICES-Ops/Sys/Prog	0	0.00%	0
INFO SERVICES-Network	0	0.00%	0
INFO SERVICES-FMS	0	0.00%	0
HUMAN RESOURCES	0	0.00%	0
FINANCIAL SERVICES & INT AUDIT	0	0.00%	0
PAYROLL	0	0.00%	0
TREASURY-IND	0	0.00%	0
RECORDS	47,894	28.15%	47,894
PURCHASING	0	0.00%	0
PRINTING/MAIL	0	0.00%	0
TELEPHONE	0	0.00%	0
PROS ATTN-IND	0	0.00%	0
COUNTY MANAGERS OFFICE	0	0.00%	0
ASSESSMENT	0	0.00%	0
AUDITOR-Auto License & Recordng	0	0.00%	0
TREASURER-DIR	0	0.00%	0
BOE	0	0.00%	0
COMMUNITY SUPPORT	0	0.00%	0
COUNTY CLERK	0	0.00%	0
DISTRICT COURT	0	0.00%	0
SUPERIOR COURT	0	0.00%	0
JUVENILE	0	0.00%	0
SHERIFF LAW ENFORCEMENT	0	0.00%	0
SHERIFF CIVIL/SUPPORT	0	0.00%	0
SHERIFF EXEC/ADMIN	0	0.00%	0
JAIL	366	0.22%	366
PROS ATTN-DIR	0	0.00%	0
PA-CHILD SUPPORT	0	0.00%	0
MEDICAL EXAMINER	0	0.00%	0
COMMISSIONERS	0	0.00%	0
COUNTYWIDE SERVICES	0	0.00%	0
LAND CONSERVATION	0	0.00%	0
CONTINGENCY	0	0.00%	0
Risk Management	0	0.00%	0
ESA Endangered Species Act	0	0.00%	0
CVTV	0	0.00%	0
COOP EXTENSION SERVICES	0	0.00%	0
INDIGENT DEFENSE	0	0.00%	0
LEWIS & CLARK RAILROAD	0	0.00%	0
CORRECTIONS	0	0.00%	0
VEGETATION MANAGEMENT	0	0.00%	0
FORESTRY OPERATIONS	0	0.00%	0
PARKS	0	0.00%	0
AUDITOR'S O&M	0	0.00%	0
Event Center	0	0.00%	0
EMS FUND	0	0.00%	0
RADIO COMMUNICATIONS	0	0.00%	0
TRI-MOUNTAIN GOLF	0	0.00%	0
SPECIAL LAW ENFORCEMENT	0	0.00%	0
MENTAL HEALTH SALES TAX	0	0.00%	0
COMMUNITY DEV ADMIN	0	0.00%	0
WATER RESOURCES	0	0.00%	0
DEVELOPMENT REVIEW	0	0.00%	0
ENGINEERING	0	0.00%	0
INSPECTION	0	0.00%	0
DEVELOPMENT SERVICES	0	0.00%	0
COMMUNITY PLANNING	0	0.00%	0
CUSTOMER SERVICE	0	0.00%	0
ANIMAL CONTROL	0	0.00%	0
BUILDING	0	0.00%	0
CODE ENFORCEMENT	0	0.00%	0
FIRE MARSHAL	0	0.00%	0
PW - TRANSPORTATION	0	0.00%	0
PW - ADMIN	0	0.00%	0
PW - ROAD OPERATIONS	0	0.00%	0
CAMP BONNEVILLE	0	0.00%	0
SPECIAL INVESTIGATION	0	0.00%	0
NARCOTICS TASK FORCE	0	0.00%	0
CHILD JUSTICE CENTER	0	0.00%	0
VETERANS ASSISTANCE	0	0.00%	0
VICTIM WITNESS	0	0.00%	0
CJA 0.1% SALES TAX	0	0.00%	0
MPD-OPERATIONS FUND	0	0.00%	0
DEPT. of COMMUNITY SERVICES	0	0.00%	0
STADIUM CONVENTION	0	0.00%	0
SOLID WASTE	0	0.00%	0
CLEAN WATER FUND /BBC	0	0.00%	0
WASTEWATER OPERATIONS	0	0.00%	0
ELECTIONS	0	0.00%	0
ER&R (Depts 555, 566, 577)	0	0.00%	0
TER&R	0	0.00%	0
CENTRAL STORES	0	0.00%	0
FACILITIES MANAGEMENT-DIRECT	0	0.00%	0
MOSQUITO CONTROL DISTRICT	0	0.00%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.00%	0
SWCAA	0	0.00%	0
HEALTH DEPARTMENT	0	0.00%	0
EMERGENCY MANAGEMENT	0	0.00%	0
LAW LIBRARY	0	0.00%	0
CRESA	0	0.00%	0
Agencies (other Fire Dist. Etc.)	0	0.00%	0
TOTAL	170,127	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.

**2019 Clark County Indirect Cost Allocation (2017 Actuals)
Central Services Allocated Cost Detail**

	GIS
Expenses	
Personnel Services	2,039,771
Services, Supplies	264,534
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	43,813
Subtotal	2,348,118
Less:	
Capital Outlay	0
Billed Services/ Interfund	968,652
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	37,122
INFO SERVICES-Ops/Sys/Prog	0
INFO SERVICES-Network	0
INFO SERVICES FMS	0
Human Resources	12,619
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
County Manager	15,518
Total Costs to Allocate	\$1,314,206

Clark County Central Service Cost Allocation Plan

DESCRIPTION	GIS		
	Weighted FTE	Weighted Pct	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
GIS			(1,379,465)
FACILITIES MANAGEMENT			
Budget Office	27.27	2.7%	37,122
INFO SERVICES-Ops/Svs/Prog			0
INFO SERVICES-Network			0
INFO SERVICES-FMS			0
HUMAN RESOURCES	9.27	0.9%	12,619
FINANCIAL SERVICES & INT AUDIT			0
PAYROLL			0
TREASURY-IND			0
RECORDS			0
PURCHASING			0
PRINTING/MAIL			0
TELEPHONE			0
PROS ATTNV-IND			0
COUNTY MANAGERS OFFICE	11.40	1.1%	15,518
ASSESSMENT	46.20	4.6%	62,890
AUDITOR-Auto License & Recording	46.20	4.6%	62,890
TREASURER-DIR	28.88	2.8%	39,307
BOE	0.60	0.1%	817
COMMUNITY SUPPORT			0
COUNTY CLERK	27.00	2.7%	36,754
DISTRICT COURT	30.45	3.0%	41,451
SUPERIOR COURT	20.40	2.0%	27,770
JUVENILE	-	0.0%	0
SHERIFF LAW ENFORCEMENT	88.80	8.8%	120,880
SHERIFF CIVIL SUPPORT			0
SHERIFF EXEC/ADMIN			0
JAIL			0
PROS ATTNV-DIR	51.30	5.1%	69,833
PA-CHILD SUPPORT	-	0.0%	0
MEDICAL EXAMINER	5.25	0.5%	7,147
COMMISSIONERS			0
COUNTYWIDE SERVICES			0
LAND CONSERVATION	1.10	0.11%	1,497
CONTINGENCY			0
Risk Management			0
ESA Endangered Species Act			0
CVTV			0
COOP EXTENSION SERVICES			0
INDIGENT DEFENSE			0
LEWIS & CLARK RAILROAD			0
CORRECTIONS			0
VEGETATION MANAGEMENT	12.10	1.2%	16,471
FORESTRY OPERATIONS	3.30	0.3%	4,492
PARKS	6.10	0.6%	8,304
AUDITOR'S O&M			0
Event Center	0.35	0.0%	476
EMS FUND			0
RADIO COMMUNICATIONS			0
TRI-MOUNTAIN GOLF			0
SPECIAL LAW ENFORCEMENT			0
MENTAL HEALTH SALES TAX			0
COMMUNITY DEV ADMIN	12.10	1.2%	16,471
WATER RESOURCES			0
DEVELOPMENT REVIEW			0
ENGINEERING			0
INSPECTION			0
DEVELOPMENT SERVICES	16.50	1.6%	22,461
COMMUNITY PLANNING	12.10	1.2%	16,471
CUSTOMER SERVICE	19.80	2.0%	26,953
ANIMAL CONTROL	7.70	0.8%	10,482
BUILDING	47.30	4.7%	64,388
CODE ENFORCEMENT	4.40	0.4%	5,990
FIRE MARSHAL	9.90	1.0%	13,477
PW - TRANSPORTATION	111.10	11.0%	151,237
PW - ADMIN	19.25	1.9%	26,204
PW - ROAD OPERATIONS	84.15	8.3%	114,550
CAMP BONNEVILLE			0
SPECIAL INVESTIGATION			0
NARCOTICS TASK FORCE			0
CHILD JUSTICE CENTER	0.70	0.1%	953
VETERANS ASSISTANCE			0
VICTIM WITNESS			0
CJA 0.1% SALES TAX			0
MPD-OPERATIONS FUND			0
DEPT. of COMMUNITY SERVICES	37.80	3.7%	51,456
STADIUM CONVENTION			0
SOLID WASTE	12.10	1.2%	16,471
CLEAN WATER FUND / BBC	63.55	6.3%	86,508
WASTEWATER OPERATIONS	15.95	1.6%	21,712
ELECTIONS	7.70	0.8%	10,482
ER&R (Depts 555, 566, 577)	21.45	2.1%	29,199
TER&R			0
CENTRAL STORES			0
FACILITIES MANAGEMENT-DIRECT	33.00	3.3%	44,922
MOSQUITO CONTROL DISTRICT			0
REGIONAL TRANSPORTATION COUNCIL			0
SW/CAA			0
HEALTH DEPARTMENT	60.86	6.0%	82,840
EMERGENCY MANAGEMENT			0
LAW LIBRARY			0
CRSA			0
Agencies (other Fire Dist. Etc.)			0
TOTAL	1,013.37	1.00	0

Central Service Cost Allocation Plan

EQUIPMENT DEPRECIATION

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

Basis of Allocation

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

**2019 Clark County Indirect Cost Allocation (2017 Actuals)
Central Services Allocated Cost Detail**

	Equipment Depreciation
Expenses	
Personnel Services	0
Services, Supplies	0
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	2,203,646
Subtotal	2,203,646
Less:	
Capital Outlay	0
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	7,530
Facilities Management	9,484
Office of Budget	12,925
INFO SERVICES-Ops/Sys/Prog	2,233
INFO SERVICES-Network	1,448,594
INFO SERVICES FMS	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	23,810
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
County Manager	0
Total Costs to Allocate	\$699,070

Clark County Central Service Cost Allocation Plan

DESCRIPTION	EQUIPMENT DEPRECIATION		
	Depreciation	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			(2,203,646)
GIS	7,313	0%	7,530
FACILITIES MANAGEMENT	9,210	0.43%	9,484
Budget Office	12,552	0.59%	12,925
INFO SERVICES-Ops/Svs/Prog	2,168	0.10%	2,233
INFO SERVICES-Network	1,406,745	65.74%	1,448,594
INFO SERVICES FMS	0	0.00%	0
HUMAN RESOURCES	0	0.00%	0
FINANCIAL SERVICES & INT AUDIT	0	0.00%	0
PAYROLL	0	0.00%	0
TREASURY-IND	23,122	1.08%	23,810
RECORDS	0	0.00%	0
PURCHASING	0	0.00%	0
PRINTING/MAIL	0	0.00%	0
TELEPHONE	0	0.00%	0
PROS ATTNY-IND	0	0.00%	0
COUNTY MANAGERS OFFICE	0	0.00%	0
ASSESSMENT	281	0.01%	289
AUDITOR-Auto License & Recordinq	20,316	0.95%	20,920
TREASURER-DIR	0	0.00%	0
BOE	0	0.00%	0
COMMUNITY SUPPORT	0	0.00%	0
COUNTY CLERK	2,360	0.11%	2,430
DISTRICT COURT	10,934	0.51%	11,259
SUPERIOR COURT	26,228	1.23%	27,009
JUVENILE	926	0.04%	954
SHERIFF LAW ENFORCEMENT	335,917	15.70%	345,910
SHERIFF CIVIL/SUPPORT	0	0.00%	0
SHERIFF EXEC/ADMIN	0	0.00%	0
JAIL	11,962	0.56%	12,318
PROS ATTNY-DIR	0	0.00%	0
PA-CHILD SUPPORT	0	0.00%	0
MEDICAL EXAMINER	21,961	1.03%	22,615
COMMISSIONERS	0	0.00%	0
COUNTYWIDE SERVICES	0	0.00%	0
LAND CONSERVATION	0	0.00%	0
CONTINGENCY	0	0.00%	0
Risk Management	0	0.00%	0
ESA Endangered Species Act	0	0.00%	0
CVTV	0	0.00%	0
COOP EXTENSION SERVICES	0	0.00%	0
INDIGENT DEFENSE	0	0.00%	0
LEWIS & CLARK RAILROAD	0	0.00%	0
CORRECTIONS	0	0.00%	0
VEGETATION MANAGEMENT	0	0.00%	0
FORESTRY OPERATIONS	0	0.00%	0
PARKS	0	0.00%	0
AUDITOR'S O&M	0	0.00%	0
Event Center	45,385	2.12%	46,735
EMS FUND	0	0.00%	0
RADIO COMMUNICATIONS	0	0.00%	0
TRI-MOUNTAIN GOLF	0	0.00%	0
SPECIAL LAW ENFORCEMENT	0	0.00%	0
MENTAL HEALTH SALES TAX	0	0.00%	0
COMMUNITY DEV ADMIN	11,150	0.52%	11,481
WATER RESOURCES	0	0.00%	0
DEVELOPMENT REVIEW	0	0.00%	0
ENGINEERING	0	0.00%	0
INSPECTION	0	0.00%	0
DEVELOPMENT SERVICES	0	0.00%	0
COMMUNITY PLANNING	0	0.00%	0
CUSTOMER SERVICE	0	0.00%	0
ANIMAL CONTROL	0	0.00%	0
BUILDING	0	0.00%	0
CODE ENFORCEMENT	0	0.00%	0
FIRE MARSHAL	0	0.00%	0
PW - TRANSPORTATION	106,499	4.98%	109,667
PW - ADMIN	0	0.00%	0
PW - ROAD OPERATIONS	45,141	2.11%	46,484
CAMP BONNEVILLE	0	0.00%	0
SPECIAL INVESTIGATION	0	0.00%	0
NARCOTICS TASK FORCE	0	0.00%	0
CHILD JUSTICE CENTER	0	0.00%	0
VETERANS ASSISTANCE	0	0.00%	0
VICTIM WITNESS	0	0.00%	0
CJA 0.1% SALES TAX	0	0.00%	0
MPD-OPERATIONS FUND	22,898	1.07%	23,580
DEPT. of COMMUNITY SERVICES	0	0.00%	0
STADIUM CONVENTION	0	0.00%	0
SOLID WASTE	0	0.00%	0
CLEAN WATER FUND /BBC	3,644	0.17%	3,752
WASTEWATER OPERATIONS	0	0.00%	0
ELECTIONS	13,272	0.62%	13,667
ER&R (Depts 555, 566, 577)	0	0.00%	0
TER&R	0	0.00%	0
CENTRAL STORES	0	0.00%	0
FACILITIES MANAGEMENT-DIRECT	0	0.00%	0
MOSQUITO CONTROL DISTRICT	0	0.00%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.00%	0
SWCAA	0	0.00%	0
HEALTH DEPARTMENT	0	0.00%	0
EMERGENCY MANAGEMENT	0	0.00%	0
LAW LIBRARY	0	0.00%	0
CRESA	0	0.00%	0
Agencies (other Fire Dist. Etc.)	0	0.00%	0
TOTAL	2,139,984	100%	0

Central Service Cost Allocation Plan

BUILDING MAINTENANCE COUNTYWIDE

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

Basis of Allocation

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

**2019 Clark County Indirect Cost Allocation (2017 Actuals)
Central Services Allocated Cost Detail**

	Facilities Management
Expenses	
Personnel Services	0
Services, Supplies	4,574,918
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	63,044
Subtotal	4,637,962
Less:	
Capital Outlay	0
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	7,920
1408 Franklin	0
Pepsi Building	12,040
Bond Interest	121,867
Equipment Depreciation	9,484
GIS	0
Facilities Management	0
Office of Budget	34,049
INFO SERVICES-Ops/Sys/Prog	92,952
INFO SERVICES-Network	10,328
INFO SERVICES FMS	0
Human Resources	35,183
Financial Services & Int. Audit	48,775
Payroll	5,419
Treasurer-Ind	14,017
Records	0
Purchasing	24,969
Printing/Mail	30,885
Telephone	0
Pros Attny-Ind	33,396
County Manager	85,814
Total Costs to Allocate	\$4,373,486

Clark County Central Service Cost Allocation Plan

DESCRIPTION	FACILITIES MANAGEMENT		
	Assigned Occupant Cost	% of Assigned Occupant Cost	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
GIS			
FACILITIES MANAGEMENT			(4,789,273)
Budget Office	25,547	0.7%	34,049
INFO SERVICES-Ops/Sys/Prog	69,743	1.9%	92,952
INFO SERVICES-Network	7,749	0.2%	10,328
INFO SERVICES FMS	0	0.0%	0
HUMAN RESOURCES	26,399	0.7%	35,183
FINANCIAL SERVICES & INT AUDIT	36,596	1.0%	48,775
PAYROLL	4,066	0.1%	5,419
TREASURY-IND	10,517	0.3%	14,017
RECORDS	0	0.0%	0
PURCHASING	18,734	0.5%	24,969
PRINTING/MAIL	23,173	0.6%	30,885
TELEPHONE	0	0.0%	0
PROS ATTN-IND	25,058	0.7%	33,396
COUNTY MANAGERS OFFICE	64,387	1.8%	85,814
ASSESSMENT	87,285	2.4%	116,332
AUDITOR-Auto License & Recording	3,611	0.1%	4,812
TREASURER-DIR	554	0.0%	738
BOE	0	0.0%	0
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	50,756	1.4%	67,646
DISTRICT COURT	130,016	3.6%	173,283
SUPERIOR COURT	558,965	15.6%	744,978
JUVENILE	309,479	8.6%	412,467
SHERIFF LAW ENFORCEMENT	19,808	0.6%	26,400
SHERIFF CIVIL/SUPPORT	118,850	3.3%	158,402
SHERIFF EXEC/ADMIN	59,425	1.7%	79,201
JAIL	948,045	26.4%	1,263,538
PROS ATTN-DIR	181,235	5.0%	241,546
PA-CHILD SUPPORT		0.0%	0
MEDICAL EXAMINER	90,841	2.5%	121,071
COMMISSIONERS	26,518	0.7%	35,342
COUNTYWIDE SERVICES		0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY		0.0%	0
Risk Management	4,258	0.1%	5,675
ESA Endangered Species Act	0	0.0%	0
CVTV		0.0%	0
COOP EXTENSION SERVICES		0.0%	0
INDIGENT DEFENSE		0.0%	0
LEWIS & CLARK RAILROAD		0.0%	0
CORRECTIONS	123,970	3.4%	165,225
VEGETATION MANAGEMENT	0	0.0%	0
FORESTRY OPERATIONS	0	0.0%	0
PARKS	436,265	12.1%	581,446
AUDITOR'S O&M		0.0%	0
Event Center		0.0%	0
EMS FUND		0.0%	0
RADIO COMMUNICATIONS		0.0%	0
TRI-MOUNTAIN GOLF	45,948	1.3%	61,239
SPECIAL LAW ENFORCEMENT		0.0%	0
MENTAL HEALTH SALES TAX		0.0%	0
COMMUNITY DEV ADMIN		0.0%	0
WATER RESOURCES		0.0%	0
DEVELOPMENT REVIEW		0.0%	0
ENGINEERING		0.0%	0
INSPECTION		0.0%	0
DEVELOPMENT SERVICES		0.0%	0
COMMUNITY PLANNING	22,652	0.6%	30,190
CUSTOMER SERVICE		0.0%	0
ANIMAL CONTROL	12,773	0.4%	17,024
BUILDING		0.0%	0
CODE ENFORCEMENT	4,258	0.1%	5,675
FIRE MARSHAL	4,258	0.1%	5,675
PW - TRANSPORTATION		0.0%	0
PW - ADMIN		0.0%	0
PW - ROAD OPERATIONS		0.0%	0
CAMP BONNEVILLE		0.0%	0
SPECIAL INVESTIGATION		0.0%	0
NARCOTICS TASK FORCE		0.0%	0
CHILD JUSTICE CENTER	12,425	0.3%	16,560
VEETERANS ASSISTANCE		0.0%	0
VICTIM WITNESS		0.0%	0
CJA 0.1% SALES TAX		0.0%	0
MPD-OPERATIONS FUND		0.0%	0
DEPT. of COMMUNITY SERVICES		0.0%	0
STADIUM CONVENTION		0.0%	0
SOLID WASTE		0.0%	0
CLEAN WATER FUND / BBC		0.0%	0
WASTEWATER OPERATIONS		0.0%	0
ELECTIONS		0.0%	0
ER&R (Depts 555, 566, 577)		0.0%	0
TER&R		0.0%	0
CENTRAL STORES		0.0%	0
FACILITIES MANAGEMENT-DIRECT		0.0%	0
MOSQUITO CONTROL DISTRICT		0.0%	0
REGIONAL TRANSPORTATION COUNCIL		0.0%	0
SWCAA		0.0%	0
HEALTH DEPARTMENT		0.0%	0
EMERGENCY MANAGEMENT	3,832	0.1%	5,107
LAW LIBRARY	25,446	0.7%	33,913
CRESA		0.0%	0
Agencies (other Fire Dist. Etc.)		0.0%	0
TOTAL	3,593,441	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.

**2019 Clark County Indirect Cost Allocation (2017 Actuals)
Central Services Allocated Cost Detail**

	Office of Budget
Expenses	
Personnel Services	650,484
Services, Supplies	33,174
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	0
Subtotal	683,658
Less:	
Capital Outlay	0
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	22,101
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	12,925
GIS	0
Facilities Management	34,049
Office of Budget	0
INFO SERVICES-Ops/Sys/Prog	11,144
INFO SERVICES-Network	5,336
INFO SERVICES FMS	606
Human Resources	5,687
Financial Services & Int. Audit	6,070
Payroll	1,264
Treasurer-Ind	2,666
Records	800
Purchasing	998
Printing/Mail	2,060
Telephone	0
Pros Attny-Ind	4,822
County Manager	5,705
Total Costs to Allocate	\$705,575

Clark County Central Service Cost Allocation Plan

DESCRIPTION	OFFICE OF BUDGET		
	Operating Expenses	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
GIS			
FACILITIES MANAGEMENT			
Budget Office			(752,733)
INFO SERVICES-Ops/Sys/Prog	3,673,933	1.5%	11,144
INFO SERVICES-Network	1,759,280	0.7%	5,336
INFO SERVICES-FMS	199,793	0.1%	606
HUMAN RESOURCES	1,874,951	0.8%	5,687
FINANCIAL SERVICES & INT AUDIT	2,001,093	0.8%	6,070
PAYROLL	416,621	0.2%	1,264
TREASURY-IND	878,918	0.4%	2,666
RECORDS	263,783	0.1%	800
PURCHASING	329,036	0.1%	998
PRINTING/MAIL	679,234	0.3%	2,060
TELEPHONE	0	0.0%	0
PROS ATTN-IND	1,589,598	0.6%	4,822
COUNTY MANAGERS OFFICE	1,880,654	0.8%	5,705
ASSESSMENT	4,048,522	1.6%	12,280
AUDITOR-Auto License & Recordng	1,242,597	0.5%	3,769
TREASURER-DIR	1,958,712	0.8%	5,941
BOE	131,193	0.1%	398
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	3,444,403	1.4%	10,448
DISTRICT COURT	4,668,074	1.9%	14,160
SUPERIOR COURT	3,997,130	1.6%	12,124
JUVENILE	8,525,727	3.4%	25,861
SHERIFF LAW ENFORCEMENT	22,675,586	9.1%	68,781
SHERIFF CIVIL/SUPPORT	6,985,458	2.8%	21,189
SHERIFF EXEC/ADMIN	3,990,609	1.6%	12,105
JAIL	21,488,085	8.7%	65,179
PROS ATTN-DIR	7,967,967	3.2%	24,169
PA-CHILD SUPPORT	2,228,258	0.9%	6,759
MEDICAL EXAMINER	1,301,954	0.5%	3,949
COMMISSIONERS	458,335	0.2%	1,390
COUNTYWIDE SERVICES	298,183	0.1%	904
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
Risk Management	1,548,080	0.6%	4,696
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	354,283	0.1%	1,075
INDIGENT DEFENSE	5,598,571	2.3%	16,982
LEWIS & CLARK RAILROAD	438,519	0.2%	1,330
CORRECTIONS	5,872,869	2.4%	17,814
VEGETATION MANAGEMENT	0	0.0%	0
FORESTRY OPERATIONS	0	0.0%	0
PARKS	5,399,744	2.2%	16,379
AUDITOR'S O&M	355,774	0.1%	1,079
Event Center	4,100,308	1.7%	12,437
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
TRI-MOUNTAIN GOLF	1,508,992	0.6%	4,577
SPECIAL LAW ENFORCEMENT	0	0.0%	0
MENTAL HEALTH SALES TAX	2,050,330	0.8%	6,219
COMMUNITY DEV ADMIN	1,229,694	0.5%	3,730
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	1,981,417	0.8%	6,010
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	1,196,150	0.5%	3,628
COMMUNITY PLANNING	1,425,787	0.6%	4,325
CUSTOMER SERVICE	1,999,171	0.8%	6,064
ANIMAL CONTROL	1,365,271	0.6%	4,141
BUILDING	4,712,476	1.9%	14,294
CODE ENFORCEMENT	476,166	0.2%	1,444
FIRE MARSHAL	1,243,733	0.5%	3,773
PW - TRANSPORTATION	24,018,312	9.7%	72,854
PW - ADMIN	2,253,631	0.9%	6,836
PW - ROAD OPERATIONS	13,724,022	5.5%	41,629
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	477,724	0.2%	1,449
CHILD JUSTICE CENTER	957,805	0.4%	2,905
VETERANS ASSISTANCE	591,252	0.2%	1,793
VICTIM WITNESS	530,778	0.2%	1,610
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	6,150,671	2.5%	18,657
DEPT. of COMMUNITY SERVICES	6,627,316	2.7%	20,102
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	2,290,483	0.9%	6,948
CLEAN WATER FUND / BBC	4,866,454	2.0%	14,761
WASTEWATER OPERATIONS	3,666,817	1.5%	11,122
ELECTIONS	1,754,781	0.7%	5,323
ER&R (Depts 555, 566, 577)	4,524,168	1.8%	13,723
TER&R	2,440,093	1.0%	7,401
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	8,903,245	3.6%	27,006
MOSQUITO CONTROL DISTRICT	323,961	0.1%	983
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	10,060,114	4.1%	30,515
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	181,504	0.1%	551
CRSA	0	0.0%	0
Agencies (other Fire Dist. Etc.)	0	0.0%	0
TOTAL	248,158,152	100%	0

Central Service Cost Allocation Plan

INFORMATION SERVICES – OPERATIONS/PROGRAMMING/SYSTEMS

The Information Technology Operations and Systems costs represent the costs to operate and maintain the county's major systems. These costs exclude revenues from the City of Vancouver for shared systems or any other direct payment agreements.

The major systems include:

- 1) Financial Systems – general and subsidiary ledgers, treasury, and payroll;
- 2) Non-financial Systems – elections, recording, CRESA, Public Works, Community Development, Community Services;
- 3) Land Management Systems – GIS, CATS, and Sierra/Tidemark;
- 4) Law and Justice Systems – Sheriff, Jail, and Prosecuting Attorney systems.

Basis of Allocation

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

**2019 Clark County Indirect Cost Allocation (2017 Actuals)
Central Services Allocated Cost Detail**

	INFO SERVICES- Ops/Sys/Prog
Expenses	
Personnel Services	0
Services, Supplies	0
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	0
Subtotal	3,673,933
Less:	
Capital Outlay	0
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	60,337
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	2,233
GIS	0
Facilities Management	92,952
Office of Budget	11,144
INFO SERVICES-Ops/Sys/Prog	0
INFO SERVICES-Network	19,495
INFO SERVICES FMS	0
Human Resources	43,323
Financial Services & Int. Audit	73,649
Payroll	8,665
Treasurer-Ind	82,314
Records	9,284
Purchasing	61,890
Printing/Mail	12,378
Telephone	3,095
Pros Attny-Ind	25,994
County Manager	60,652
Total Costs to Allocate	\$3,439,860

Clark County Central Service Cost Allocation Plan

DESCRIPTION	INFORMATION SERVICES-Ops/Sys/Prog			
	Direct I.T. Prog. Costs	Percent of PC's	County-Wide O/H	Total Allocation
COURTHOUSE				
FRANKLIN CENTER				
CORRECTIONS CENTER (Jail/JWC)				
JUVENILE CENTER				
PUBLIC SERVICE CENTER				
1408 FRANKLIN				
PEPSI BUILDING				
BOND INTEREST				
EQUIPMENT DEPRECIATION				
GIS				
FACILITIES MANAGEMENT				
Budget Office				
INFO SERVICES-Ops/Sys/Prog				(3,840,599)
INFO SERVICES-Network		0.5%	19,495	19,495
INFO SERVICES-FMS		0.0%	0	0
HUMAN RESOURCES		1.1%	43,323	43,323
FINANCIAL SERVICES & INT AUDIT		1.9%	73,649	73,649
PAYROLL		0.2%	8,665	8,665
TREASURY-IND		2.1%	82,314	82,314
RECORDS		0.2%	9,284	9,284
PURCHASING		1.6%	61,890	61,890
PRINTING/MAIL		0.3%	12,378	12,378
TELEPHONE		0.1%	3,095	3,095
PROS ATTN-IND		0.7%	25,994	25,994
COUNTY MANAGERS OFFICE		1.6%	60,652	60,652
ASSESSMENT		3.5%	134,302	134,302
AUDITOR-Auto License & Recording		0.7%	25,994	25,994
TREASURER-DIR		0.6%	21,662	21,662
BOE		0.3%	12,997	12,997
COMMUNITY SUPPORT		0.0%	0	0
COUNTY CLERK		5.0%	192,788	192,788
DISTRICT COURT		4.6%	175,459	175,459
SUPERIOR COURT		3.9%	151,631	151,631
JUVENILE		4.7%	181,957	181,957
SHERIFF LAW ENFORCEMENT		4.4%	168,982	168,982
SHERIFF CIVIL/SUPPORT		7.7%	297,175	297,175
SHERIFF EXEC/ADMIN		3.0%	116,539	116,539
JAIL		0.0%	0	0
PROS ATTN-DIR		5.4%	205,785	205,785
PA-CHILD SUPPORT		0.1%	2,166	2,166
MEDICAL EXAMINER		0.5%	17,329	17,329
COMMISSIONERS		0.3%	10,831	10,831
COUNTY-WIDE SERVICES		0.0%	0	0
LAND CONSERVATION		0.0%	0	0
CONTINGENCY		0.0%	0	0
Risk Management		0.5%	17,329	17,329
ESA Endangered Species Act		0.0%	0	0
CVTV		0.0%	0	0
COOP EXTENSION SERVICES		1.9%	73,649	73,649
INDIGENT DEFENSE		0.0%	0	0
LEWIS & CLARK RAILROAD		0.0%	0	0
CORRECTIONS		4.4%	168,960	168,960
VEGETATION MANAGEMENT		0.0%	0	0
FORESTRY OPERATIONS		0.0%	0	0
PARKS		1.3%	49,822	49,822
AUDITOR'S O&M		0.0%	0	0
Event Center		0.0%	0	0
EMS FUND		0.0%	0	0
RADIO COMMUNICATIONS		0.0%	0	0
TRI-MOUNTAIN GOLF		0.0%	0	0
SPECIAL LAW ENFORCEMENT		0.0%	0	0
MENTAL HEALTH SALES TAX		0.0%	0	0
COMMUNITY DEV ADMIN		2.5%	95,311	95,311
WATER RESOURCES		0.0%	0	0
DEVELOPMENT REVIEW		0.0%	0	0
ENGINEERING		0.0%	0	0
INSPECTION		0.0%	0	0
DEVELOPMENT SERVICES		0.3%	10,831	10,831
COMMUNITY PLANNING		1.0%	38,991	38,991
CUSTOMER SERVICE		1.5%	56,320	56,320
ANIMAL CONTROL		0.4%	15,163	15,163
BUILDING		2.5%	97,477	97,477
CODE ENFORCEMENT		0.4%	15,163	15,163
FIRE MARSHAL		0.5%	19,495	19,495
PW - TRANSPORTATION		5.7%	218,782	218,782
PW - ADMIN		1.0%	36,825	36,825
PW - ROAD OPERATIONS		5.1%	197,120	197,120
CAMP BONNEVILLE		0.0%	0	0
SPECIAL INVESTIGATION		0.0%	0	0
NARCOTICS TASK FORCE		0.8%	30,326	30,326
CHILD JUSTICE CENTER		1.0%	38,991	38,991
VETERANS ASSISTANCE		0.0%	0	0
VICTIM WITNESS		0.2%	6,498	6,498
CJA 0.1% SALES TAX		0.0%	0	0
MPD-OPERATIONS FUND		0.0%	0	0
DEPT. of COMMUNITY SERVICES		2.5%	95,311	95,311
STADIUM CONVENTION		0.0%	0	0
SOLID WASTE		0.9%	34,659	34,659
CLEAN WATER FUND / BBC		1.5%	56,320	56,320
WASTEWATER OPERATIONS		0.7%	25,994	25,994
ELECTIONS		1.2%	45,489	45,489
ER&R (Depts 555, 566, 577)		1.0%	36,825	36,825
TER&R		0.0%	0	0
CENTRAL STORES		0.0%	0	0
FACILITIES MANAGEMENT-DIRECT		0.5%	19,495	19,495
MOSQUITO CONTROL DISTRICT		0.0%	0	0
REGIONAL TRANSPORTATION COUNCIL		0.0%	0	0
SWCAA		0.0%	0	0
HEALTH DEPARTMENT		5.8%	223,114	223,114
EMERGENCY MANAGEMENT		0.0%	0	0
LAW LIBRARY		0.0%	0	0
CRSA		0.0%	0	0
Agencies (other Fire Dist. Etc.)		0.0%	0	0
TOTAL	0	100.0%	3,840,599	0

Central Service Cost Allocation Plan

INFORMATION SERVICES – NETWORK/COMMUNICATIONS

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

Basis of Allocation

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

**2019 Clark County Indirect Cost Allocation (2017 Actuals)
Central Services Allocated Cost Detail**

	INFO SERVICES-Network
Expenses	
Personnel Services	0
Services, Supplies	0
Direct Charges	349,418
Capital Outlay	0
Debt Service/Interest	
Depreciation	12,628
Subtotal	2,121,326
Less:	
Capital Outlay	0
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	6,704
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	1,448,594
GIS	0
Facilities Management	10,328
Office of Budget	5,336
INFO SERVICES-Ops/Sys/Prog	19,495
INFO SERVICES-Network	0
INFO SERVICES FMS	0
Human Resources	36,988
Financial Services & Int. Audit	62,880
Payroll	7,398
Treasurer-Ind	70,278
Records	7,926
Purchasing	52,840
Printing/Mail	10,568
Telephone	2,642
Pros Attny-Ind	22,193
County Manager	51,784
Total Costs to Allocate	\$3,286,288

Clark County Central Service Cost Allocation Plan

DESCRIPTION	INFORMATION SERVICES-Network				
	Direct I.T. Network	# of PC's	Percent	County-Wide O/H	Total Allocation
COURTHOUSE					
FRANKLIN CENTER					
CORRECTIONS CENTER (Jail/JWC)					
JUVENILE CENTER					
PUBLIC SERVICE CENTER					
1408 FRANKLIN					
PEPSI BUILDING					
BOND INTEREST					
EQUIPMENT DEPRECIATION					
GIS					
FACILITIES MANAGEMENT					
Budget Office					
INFO SERVICES-Ops/Svs/Prog					
INFO SERVICES-Network		9		(3,262,366)	
INFO SERVICES FMS		0	0.0%	0	(3,611,784)
HUMAN RESOURCES		20	1.1%	36,988	36,988
FINANCIAL SERVICES & INT AUDIT		34	1.9%	62,880	62,880
PAYROLL		4	0.2%	7,398	7,398
TREASURY-IND		38	2.2%	70,278	70,278
RECORDS		4	0.2%	7,926	7,926
PURCHASING		29	1.6%	52,840	52,840
PRINTING/MAIL		6	0.3%	10,568	10,568
TELEPHONE		1	0.1%	2,642	2,642
PROS ATTN-IND		12	0.7%	22,193	22,193
COUNTY MANAGERS OFFICE		28	1.6%	51,784	51,784
ASSESSMENT	110,302	62	3.5%	114,664	224,965
AUDITOR-Auto License & Recording		12	0.7%	22,193	22,193
TREASURER-DIR	110,302	10	0.6%	18,494	128,796
BOE		6	0.3%	11,096	11,096
COMMUNITY SUPPORT		0	0.0%	0	0
COUNTY CLERK		89	5.0%	164,598	164,598
DISTRICT COURT	6,441	81	4.6%	149,803	156,243
SUPERIOR COURT	6,441	70	4.0%	129,459	135,900
JUVENILE	51,526	84	4.8%	155,351	206,877
SHERIFF LAW ENFORCEMENT		78	4.4%	144,273	144,273
SHERIFF CIVIL/SUPPORT		137	7.8%	253,721	253,721
SHERIFF EXEC/ADMIN		54	3.0%	99,498	99,498
JAIL		0	0.0%	0	0
PROS ATTN-DIR		95	5.4%	175,694	175,694
PA-CHILD SUPPORT		1	0.1%	1,849	1,849
MEDICAL EXAMINER		8	0.5%	14,795	14,795
COMMISSIONERS		5	0.3%	9,247	9,247
COUNTYWIDE SERVICES		0	0.0%	0	0
LAND CONSERVATION		0	0.0%	0	0
CONTINGENCY		0	0.0%	0	0
Risk Management		8	0.5%	14,795	14,795
ESA Endangered Species Act		0	0.0%	0	0
CVTV		0	0.0%	0	0
COOP EXTENSION SERVICES		34	1.9%	62,880	62,880
INDIGENT DEFENSE		0	0.0%	0	0
LEWIS & CLARK RAILROAD		0	0.0%	0	0
CORRECTIONS	64,407	78	4.4%	144,254	208,662
VEGETATION MANAGEMENT		0	0.0%	0	0
FORESTRY OPERATIONS		0	0.0%	0	0
PARKS		23	1.3%	42,537	42,537
AUDITOR'S O&M		0	0.0%	0	0
Event Center		0	0.0%	0	0
EMS FUND		0	0.0%	0	0
RADIO COMMUNICATIONS		0	0.0%	0	0
TRI-MOUNTAIN GOLF		0	0.0%	0	0
SPECIAL LAW ENFORCEMENT		0	0.0%	0	0
MENTAL HEALTH SALES TAX		0	0.0%	0	0
COMMUNITY DEV ADMIN		44	2.5%	81,374	81,374
WATER RESOURCES		0	0.0%	0	0
DEVELOPMENT REVIEW		0	0.0%	0	0
ENGINEERING		0	0.0%	0	0
INSPECTION		0	0.0%	0	0
DEVELOPMENT SERVICES		5	0.3%	9,247	9,247
COMMUNITY PLANNING		18	1.0%	33,289	33,289
CUSTOMER SERVICE		26	1.5%	48,085	48,085
ANIMAL CONTROL		7	0.4%	12,946	12,946
BUILDING		45	2.6%	83,224	83,224
CODE ENFORCEMENT		7	0.4%	12,946	12,946
FIRE MARSHAL		9	0.5%	16,645	16,645
PW - TRANSPORTATION		101	5.7%	186,791	186,791
PW - ADMIN		17	1.0%	31,440	31,440
PW - ROAD OPERATIONS		91	5.2%	168,297	168,297
CAMP BONNEVILLE		0	0.0%	0	0
SPECIAL INVESTIGATION		0	0.0%	0	0
NARCOTICS TASK FORCE		14	0.8%	25,892	25,892
CHILD JUSTICE CENTER		18	1.0%	33,289	33,289
VETERANS ASSISTANCE		0	0.0%	0	0
VICTIM WITNESS		3	0.2%	5,548	5,548
CJA 0.1% SALES TAX		0	0.0%	0	0
MPD-OPERATIONS FUND		0	0.0%	0	0
DEPT. of COMMUNITY SERVICES		44	2.5%	81,374	81,374
STADIUM CONVENTION		0	0.0%	0	0
SOLID WASTE		16	0.9%	29,591	29,591
CLEAN WATER FUND / BBC		26	1.5%	48,085	48,085
WASTEWATER OPERATIONS		12	0.7%	22,193	22,193
ELECTIONS		21	1.2%	38,838	38,838
ER&R (Depts 555, 566, 577)		17	1.0%	31,440	31,440
TER&R		0	0.0%	0	0
CENTRAL STORES		0	0.0%	0	0
FACILITIES MANAGEMENT-DIRECT		9	0.5%	16,645	16,645
MOSQUITO CONTROL DISTRICT		0	0.0%	0	0
REGIONAL TRANSPORTATION COUNCIL		0	0.0%	0	0
SWCAA		0	0.0%	0	0
HEALTH DEPARTMENT		103	5.8%	190,490	190,490
EMERGENCY MANAGEMENT		0	0.0%	0	0
LAW LIBRARY		0	0.0%	0	0
CRESA		0	0.0%	0	0
Agencies (other Fire Dist. Etc.)		0	0.0%	0	0
TOTAL	349,418	1,773	100%	(0)	0

Central Service Cost Allocation Plan

INFORMATION SERVICES – FMS ORACLE SUPPORT

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

Basis of Allocation

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

**2019 Clark County Indirect Cost Allocation (2017 Actuals)
Central Services Allocated Cost Detail**

	INFO SERVICES FMS
Expenses	
Personnel Services	0
Services, Supplies	0
Direct Charges	0
Capital Outlay	
Debt Service/Interest	
Depreciation	0
Subtotal	199,793
Less:	
Capital Outlay	203
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	606
INFO SERVICES-Ops/Sys/Prog	-
INFO SERVICES-Network	-
INFO SERVICES FMS	0
Human Resources	1,294
Financial Services & Int. Audit	1,582
Payroll	241
Treasurer-Ind	1,367
Records	181
Purchasing	2,326
Printing/Mail	120
Telephone	60
Pros Attny-Ind	722
County Manager	1,231
Total Costs to Allocate	\$191,071

Clark County Central Service Cost Allocation Plan

DESCRIPTION	INFORMATION SERVICES_FMS			Total Allocation
	FTEs	Weighted Trans	Percent	
COURTHOUSE				
FRANKLIN CENTER				
CORRECTIONS CENTER (Jail/JWC)				
JUVENILE CENTER				
PUBLIC SERVICE CENTER				
1408 FRANKLIN				
PEPSI BUILDING				
BOND INTEREST				
EQUIPMENT DEPRECIATION				
GIS				
FACILITIES MANAGEMENT				
Budget Office				
INFO SERVICES-Ops/Svs/Prog				
INFO SERVICES-Network				
INFO SERVICES_FMS				(200,399)
HUMAN RESOURCES	15	685	0.6%	1,294
FINANCIAL SERVICES & INT AUDIT	21	598	0.8%	1,582
PAYROLL	4	0	0.1%	241
TREASURY-IND	16	730	0.7%	1,367
RECORDS	3	0	0.1%	181
PURCHASING	12	3,012	1.2%	2,326
PRINTING/MAIL	2	0	0.1%	120
TELEPHONE	1	0	0.0%	60
PROS ATTNY-IND	12	0	0.4%	722
COUNTY MANAGERS OFFICE	14	730	0.6%	1,231
ASSESSMENT	42	754	1.5%	2,930
AUDITOR-Auto License & Recording	17	0	0.5%	1,023
TREASURER-DIR	10	0	0.3%	602
BOE	3	76	0.1%	221
COMMUNITY SUPPORT	0	39	0.0%	21
COUNTY CLERK	44	1,785	1.8%	3,599
DISTRICT COURT	48	4,361	2.6%	5,196
SUPERIOR COURT	31	2,203	1.5%	3,009
JUVENILE	90	3,483	3.6%	7,271
SHERIFF LAW ENFORCEMENT	148	20,575	9.9%	19,863
SHERIFF CIVIL/SUPPORT	79	7,758	4.4%	8,856
SHERIFF EXEC/ADMIN	27	3,051	1.6%	3,220
JAIL	158	3,383	5.6%	11,311
PROS ATTNY-DIR	72	1,855	2.6%	5,291
PA-CHILD SUPPORT	20	534	0.7%	1,488
MEDICAL EXAMINER	9	527	0.4%	807
COMMISSIONERS	5	0	0.2%	301
COUNTY-WIDE SERVICES	0	306	0.1%	163
LAND CONSERVATION	0	0	0.0%	0
CONTINGENCY	0	0	0.0%	0
Risk Management	5	1,017	0.4%	842
ESA Endangered Species Act	0	0	0.0%	0
CVTV	0	12	0.0%	6
COOP EXTENSION SERVICES	0	210	0.1%	112
INDIGENT DEFENSE	8	10,591	3.1%	6,121
LEWIS & CLARK RAILROAD	0	282	0.1%	150
CORRECTIONS	16	1,842	1.0%	1,944
VEGETATION MANAGEMENT	0	0	0.0%	0
FORESTRY OPERATIONS	0	0	0.0%	0
PARKS	35	0	1.0%	2,092
AUDITOR'S O&M	0	171	0.0%	91
Event Center	0	4,104	1.1%	2,185
EMS FUND	0	3	0.0%	2
RADIO COMMUNICATIONS	0	0	0.0%	0
TRI-MOUNTAIN GOLF	0	75	0.0%	40
SPECIAL LAW ENFORCEMENT	0	0	0.0%	0
MENTAL HEALTH SALES TAX	13	612	0.6%	1,108
COMMUNITY DEV ADMIN	11	882	0.6%	1,132
WATER RESOURCES	0	0	0.0%	0
DEVELOPMENT REVIEW	0	0	0.0%	0
ENGINEERING	12	2,001	0.9%	1,788
INSPECTION	0	0	0.0%	0
DEVELOPMENT SERVICES	12	333	0.4%	900
COMMUNITY PLANNING	11	777	0.5%	1,076
CUSTOMER SERVICE	18	363	0.6%	1,277
ANIMAL CONTROL	7	828	0.4%	862
BUILDING	43	1,662	1.7%	3,473
CODE ENFORCEMENT	4	171	0.2%	332
FIRE MARSHAL	9	4,353	1.4%	2,859
PW - TRANSPORTATION	101	9,520	5.6%	11,148
PW - ADMIN	18	684	0.7%	1,417
PW - ROAD OPERATIONS	77	7,094	4.2%	8,381
CAMP BONNEVILLE	0	339	0.1%	180
SPECIAL INVESTIGATION	0	144	0.0%	77
NARCOTICS TASK FORCE	0	897	0.2%	478
CHILD JUSTICE CENTER	7	765	0.4%	829
VETERANS ASSISTANCE	0	96	0.0%	51
VICTIM WITNESS	8	24	0.2%	479
CJA 0.1% SALES TAX	0	0	0.0%	0
MPD-OPERATIONS FUND	0	6,273	1.7%	3,340
DEPT. of COMMUNITY SERVICES	63	11,211	4.9%	9,761
STADIUM CONVENTION	0	381	0.1%	203
SOLID WASTE	14	2,847	1.2%	2,359
CLEAN WATER FUND / BBC	21	1,377	1.0%	1,967
WASTEWATER OPERATIONS	15	2,910	1.2%	2,422
ELECTIONS	7	1,212	0.5%	1,067
ER&R (Depts 555, 566, 577)	21	6,813	2.4%	4,861
TER&R	24	930	1.0%	1,940
CENTRAL STORES	0	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	38	12,291	4.4%	8,831
MOSQUITO CONTROL DISTRICT	3	498	0.2%	461
REGIONAL TRANSPORTATION COUNCIL	11	525	0.5%	942
SWCAA	18	1,446	0.9%	1,853
HEALTH DEPARTMENT	90	5,751	4.2%	8,482
EMERGENCY MANAGEMENT	0	0	0.0%	0
LAW LIBRARY	4	450	0.2%	480
CPESA	22	3,768	1.7%	3,345
Agencies (other Fire Dist. Etc.)	0	23,208	6.2%	12,357
TOTAL	1,665	188,189	100%	0

Central Service Cost Allocation Plan

HUMAN RESOURCES

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

Basis of Allocation

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

**2019 Clark County Indirect Cost Allocation (2017 Actuals)
Central Services Allocated Cost Detail**

	Human Resources
Expenses	
Personnel Services	1,518,456
Services, Supplies	356,494
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	0
Subtotal	1,874,951
Less:	
Capital Outlay	0
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	22,838
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	35,183
Office of Budget	5,687
INFO SERVICES-Ops/Sys/Prog	43,323
INFO SERVICES-Network	36,988
INFO SERVICES FMS	1,294
Human Resources	0
Financial Services & Int. Audit	25,723
Payroll	4,900
Treasurer-Ind	19,905
Records	3,675
Purchasing	14,699
Printing/Mail	2,450
Telephone	1,225
Pros Attny-Ind	14,699
County Manager	17,149
Total Costs to Allocate	\$1,915,841

Clark County Central Service Cost Allocation Plan

DESCRIPTION	HUMAN RESOURCES		
	FTEs	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
GIS			
FACILITIES MANAGEMENT			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			(2,020,265)
FINANCIAL SERVICES & INT AUDIT	21	1.3%	25,723
PAYROLL	4	0.2%	4,900
TREASURY-IND	16	1.0%	19,905
RECORDS	3	0.2%	3,675
PURCHASING	12	0.7%	14,699
PRINTING/MAIL	2	0.1%	2,450
TELEPHONE	1	0.1%	1,225
PROS ATTN-IND	12	0.7%	14,699
COUNTY MANAGERS OFFICE	14	0.8%	17,149
ASSESSMENT	42	2.5%	51,447
AUDITOR-Auto License & Recordng	17	1.0%	20,824
TREASURER-DIR	10	0.6%	12,249
BOE	3	0.2%	3,675
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	44	2.7%	53,897
DISTRICT COURT	48	2.9%	58,490
SUPERIOR COURT	31	1.8%	37,360
JUVENILE	90	5.5%	110,243
SHERIFF LAW ENFORCEMENT	148	9.0%	181,289
SHERIFF CIVIL/SUPPORT	79	4.8%	96,156
SHERIFF EXEC/ADMIN	27	1.6%	32,460
JAIL	158	9.6%	193,538
PROS ATTN-DIR	72	4.3%	87,582
PA-CHILD SUPPORT	20	1.2%	24,498
MEDICAL EXAMINER	9	0.5%	10,718
COMMISSIONERS	5	0.3%	6,125
COUNTYWIDE SERVICES	0	0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
Risk Management	5	0.3%	6,125
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	0	0.0%	0
INDIGENT DEFENSE	8	0.5%	9,799
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	16	1.0%	19,599
VEGETATION MANAGEMENT	0	0.0%	0
FORESTRY OPERATIONS	0	0.0%	0
PARKS	35	2.1%	42,566
AUDITOR'S O&M	0	0.0%	0
Event Center	0	0.0%	0
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
TRI-MOUNTAIN GOLF	0	0.0%	0
SPECIAL LAW ENFORCEMENT	0	0.0%	0
MENTAL HEALTH SALES TAX	13	0.8%	15,924
COMMUNITY DEV ADMIN	11	0.7%	13,474
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	12	0.7%	14,699
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	12	0.7%	14,699
COMMUNITY PLANNING	11	0.7%	13,474
CUSTOMER SERVICE	18	1.1%	22,049
ANIMAL CONTROL	7	0.4%	8,574
BUILDING	43	2.6%	52,672
CODE ENFORCEMENT	4	0.2%	4,900
FIRE MARSHAL	9	0.5%	11,024
PW - TRANSPORTATION	101	6.1%	123,717
PW - ADMIN	18	1.1%	21,436
PW - ROAD OPERATIONS	77	4.6%	93,707
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.0%	0
CHILD JUSTICE CENTER	7	0.4%	8,574
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	8	0.5%	9,493
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	0	0.0%	0
DEPT. of COMMUNITY SERVICES	63	3.8%	77,170
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	14	0.8%	17,149
CLEAN WATER FUND /BBC	21	1.2%	25,111
WASTEWATER OPERATIONS	15	0.9%	17,761
ELECTIONS	7	0.4%	8,574
ER&R (Depts 555, 566, 577)	21	1.2%	25,111
TER&R	24	1.5%	29,398
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	38	2.3%	46,547
MOSQUITO CONTROL DISTRICT	3	0.2%	3,981
REGIONAL TRANSPORTATION COUNCIL	11	0.7%	13,474
SWCAA	18	1.1%	22,049
HEALTH DEPARTMENT	90	5.5%	110,304
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	4	0.2%	4,900
CRESA	22	1.3%	27,255
Agencies (other Fire Dist. Etc.)	0	0.0%	0
TOTAL	1,649	100%	0

Central Service Cost Allocation Plan

FINANCIAL SERVICES

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

Basis of Allocation

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

**2019 Clark County Indirect Cost Allocation (2017 Actuals)
Central Services Allocated Cost Detail**

	Financial Services & Int. Audit
Expenses	
Personnel Services	0
Services, Supplies	0
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	0
Subtotal	2,001,093
Less:	
Capital Outlay	4,589
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	31,660
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	48,775
Office of Budget	6,070
INFO SERVICES-Ops/Sys/Prog	73,649
INFO SERVICES-Network	62,880
INFO SERVICES FMS	1,582
Human Resources	25,723
Financial Services & Int. Audit	0
Payroll	-
Treasurer-Ind	8,795
Records	-
Purchasing	36,279
Printing/Mail	-
Telephone	-
Pros Attny-Ind	-
County Manager	8,795
Total Costs to Allocate	\$2,192,974

Clark County Central Service Cost Allocation Plan

DESCRIPTION	FINANCIAL SERVICES & INT AUDIT		
	Weighted Trans	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
GIS			
FACILITIES MANAGEMENT			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			(2,251,433)
PAYROLL	0	0.0%	0
TREASURY-IND	730	0.4%	8,795
RECORDS	0	0.0%	0
PURCHASING	3,012	1.6%	36,279
PRINTING/MAIL	0	0.0%	0
TELEPHONE	0	0.0%	0
PROS ATTN-IND	0	0.0%	0
COUNTY MANAGERS OFFICE	730	0.4%	8,795
ASSESSMENT	754	0.4%	9,087
AUDITOR-Auto License & Recordng	0	0.0%	0
TREASURER-DIR	0	0.0%	0
BOE	76	0.0%	912
COMMUNITY SUPPORT	39	0.0%	474
COUNTY CLERK	1,785	1.0%	21,506
DISTRICT COURT	4,361	2.3%	52,537
SUPERIOR COURT	2,203	1.2%	26,535
JUVENILE	3,483	1.9%	41,950
SHERIFF LAW ENFORCEMENT	20,575	11.0%	247,840
SHERIFF CIVIL/SUPPORT	7,758	4.2%	93,455
SHERIFF EXEC/ADMIN	3,051	1.6%	36,755
JAIL	3,383	1.8%	40,752
PROS ATTN-DIR	1,855	1.0%	22,344
PA-CHILD SUPPORT	534	0.3%	6,428
MEDICAL EXAMINER	527	0.3%	6,353
COMMISSIONERS	0	0.0%	0
COUNTYWIDE SERVICES	306	0.2%	3,686
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
Risk Management	1,017	0.5%	12,251
ESA Endangered Species Act	0	0.0%	0
CVTV	12	0.0%	146
COOP EXTENSION SERVICES	210	0.1%	2,535
INDIGENT DEFENSE	10,591	5.7%	127,576
LEWIS & CLARK RAILROAD	282	0.2%	3,396
CORRECTIONS	1,842	1.0%	22,190
VEGETATION MANAGEMENT	0	0.0%	0
FORESTRY OPERATIONS	0	0.0%	0
PARKS	0	0.0%	0
AUDITOR'S O&M	171	0.1%	2,060
Event Center	4,104	2.2%	49,436
EMS FUND	3	0.0%	36
RADIO COMMUNICATIONS	0	0.0%	0
TRI-MOUNTAIN GOLF	75	0.0%	903
SPECIAL LAW ENFORCEMENT	0	0.0%	0
MENTAL HEALTH SALES TAX	612	0.3%	7,372
COMMUNITY DEV ADMIN	882	0.5%	10,624
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	2,001	1.1%	24,104
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	333	0.2%	4,011
COMMUNITY PLANNING	777	0.4%	9,360
CUSTOMER SERVICE	363	0.2%	4,373
ANIMAL CONTROL	828	0.4%	9,974
BUILDING	1,662	0.9%	20,020
CODE ENFORCEMENT	171	0.1%	2,060
FIRE MARSHAL	4,353	2.3%	52,435
PW - TRANSPORTATION	9,520	5.1%	114,681
PW - ADMIN	684	0.4%	8,239
PW - ROAD OPERATIONS	7,094	3.8%	85,447
CAMP BONNEVILLE	339	0.2%	4,084
SPECIAL INVESTIGATION	144	0.1%	1,735
NARCOTICS TASK FORCE	897	0.5%	10,805
CHILD JUSTICE CENTER	765	0.4%	9,215
VETERANS ASSISTANCE	96	0.1%	1,156
VICTIM WITNESS	24	0.0%	289
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	6,273	3.4%	75,563
DEPT. of COMMUNITY SERVICES	11,211	6.0%	135,045
STADIUM CONVENTION	381	0.2%	4,589
SOLID WASTE	2,847	1.5%	34,294
CLEAN WATER FUND /BBC	1,377	0.7%	16,587
WASTEWATER OPERATIONS	2,910	1.6%	35,053
ELECTIONS	1,212	0.6%	14,599
ER&R (Depts 555, 566, 577)	6,813	3.6%	82,068
TER&R	930	0.5%	11,203
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	12,291	6.6%	148,054
MOSQUITO CONTROL DISTRICT	498	0.3%	5,999
REGIONAL TRANSPORTATION COUNCIL	525	0.3%	6,324
SWCAA	1,446	0.8%	17,418
HEALTH DEPARTMENT	5,751	3.1%	69,275
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	450	0.2%	5,421
CRESA	3,768	2.0%	45,388
Agencies (other Fire Dist. Etc.)	23,208	12.4%	279,558
TOTAL	186,907	100%	0

Central Service Cost Allocation Plan

PAYROLL ACCOUNTING

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

Basis of Allocation

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

**2019 Clark County Indirect Cost Allocation (2017 Actuals)
Central Services Allocated Cost Detail**

	Payroll
Expenses	
Personnel Services	0
Services, Supplies	0
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	0
Subtotal	416,621
Less:	
Capital Outlay	0
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	3,518
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	5,419
Office of Budget	1,264
INFO SERVICES-Ops/Sys/Prog	8,665
INFO SERVICES-Network	7,398
INFO SERVICES FMS	241
Human Resources	4,900
Financial Services & Int. Audit	-
Payroll	0
Treasurer-Ind	4,019
Records	742
Purchasing	2,968
Printing/Mail	495
Telephone	247
Pros Attny-Ind	2,968
County Manager	3,463
Total Costs to Allocate	\$433,122

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PAYROLL		
	FTEs	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
GIS			
FACILITIES MANAGEMENT			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			(448,025)
TREASURY-IND	16.3	0.9%	4,019
RECORDS	3	0.2%	742
PURCHASING	12	0.7%	2,968
PRINTING/MAIL	2	0.1%	495
TELEPHONE	1	0.1%	247
PROS ATTN-IND	12	0.7%	2,968
COUNTY MANAGERS OFFICE	14	0.8%	3,463
ASSESSMENT	42	2.3%	10,389
AUDITOR-Auto License & Recordng	17	0.9%	4,205
TREASURER-DIR	10	0.6%	2,473
BOE	3	0.2%	742
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	44	2.4%	10,883
DISTRICT COURT	48	2.6%	11,811
SUPERIOR COURT	31	1.7%	7,544
JUVENILE	90	5.0%	22,261
SHERIFF LAW ENFORCEMENT	148	8.2%	36,608
SHERIFF CIVIL/SUPPORT	79	4.3%	19,417
SHERIFF EXEC/ADMIN	27	1.5%	6,555
JAIL	158	8.7%	39,081
PROS ATTN-DIR	72	3.9%	17,686
PA-CHILD SUPPORT	20	1.1%	4,947
MEDICAL EXAMINER	9	0.5%	2,164
COMMISSIONERS	5	0.3%	1,237
COUNTYWIDE SERVICES	0	0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
Risk Management	5	0.3%	1,237
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	0	0.0%	0
INDIGENT DEFENSE	8	0.4%	1,979
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	16	0.9%	3,958
VEGETATION MANAGEMENT	0	0.0%	0
FORESTRY OPERATIONS	0	0.0%	0
PARKS	0	0.0%	0
AUDITOR'S O&M	0	0.0%	0
Event Center	0	0.0%	0
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
TRI-MOUNTAIN GOLF	0	0.0%	0
SPECIAL LAW ENFORCEMENT	0	0.0%	0
MENTAL HEALTH SALES TAX	13	0.7%	3,216
COMMUNITY DEV ADMIN	11	0.6%	2,721
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	12	0.7%	2,968
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	12	0.7%	2,968
COMMUNITY PLANNING	11	0.6%	2,721
CUSTOMER SERVICE	18	1.0%	4,452
ANIMAL CONTROL	7	0.4%	1,731
BUILDING	43	2.4%	10,636
CODE ENFORCEMENT	4	0.2%	989
FIRE MARSHAL	9	0.5%	2,226
PW - TRANSPORTATION	101	5.6%	24,982
PW - ADMIN	18	1.0%	4,329
PW - ROAD OPERATIONS	77	4.2%	18,922
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.0%	0
CHILD JUSTICE CENTER	7	0.4%	1,731
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	8	0.4%	1,917
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	0	0.0%	0
DEPT. of COMMUNITY SERVICES	63	3.5%	15,583
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	14	0.8%	3,463
CLEAN WATER FUND /BBC	21	1.1%	5,071
WASTEWATER OPERATIONS	15	0.8%	3,587
ELECTIONS	7	0.4%	1,731
ER&R (Depts 555, 566, 577)	21	1.1%	5,071
TER&R	24	1.3%	5,936
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	38	2.1%	9,399
MOSQUITO CONTROL DISTRICT	3	0.2%	804
REGIONAL TRANSPORTATION COUNCIL	11	0.6%	2,721
SWCAA	18	1.0%	4,452
HEALTH DEPARTMENT	90	5.0%	22,274
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	4	0.2%	989
CRESA	89	4.9%	22,014
Agencies (other Fire Dist. Etc.)	155	8.6%	38,339
TOTAL	1,811	100%	0

Central Service Cost Allocation Plan

COUNTY TREASURER

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

Basis of Allocation

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

**2019 Clark County Indirect Cost Allocation (2017 Actuals)
Central Services Allocated Cost Detail**

	Treasurer-Ind
Expenses	
Personnel Services	0
Services, Supplies	0
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	0
Subtotal	878,918
Less:	
Capital Outlay	199
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	9,098
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	23,810
GIS	0
Facilities Management	14,017
Office of Budget	2,666
INFO SERVICES-Ops/Sys/Prog	82,314
INFO SERVICES-Network	70,278
INFO SERVICES FMS	1,367
Human Resources	19,905
Financial Services & Int. Audit	8,795
Payroll	4,019
Treasurer-Ind	0
Records	-
Purchasing	-
Printing/Mail	-
Telephone	-
Pros Attny-Ind	-
County Manager	-
Total Costs to Allocate	\$1,114,989

Clark County Central Service Cost Allocation Plan

DESCRIPTION	TREASURY-IND		
	Weighted Trans	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
GIS			
FACILITIES MANAGEMENT			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			(1,115,188)
RECORDS	0	0.0%	0
PURCHASING	0	0.0%	0
PRINTING/MAIL	0	0.0%	0
TELEPHONE	0	0.0%	0
PROS ATTN-IND	0	0.0%	0
COUNTY MANAGERS OFFICE	0	0.0%	0
ASSESSMENT	0	0.0%	0
AUDITOR-Auto License & Recordng	0	0.0%	0
TREASURER-DIR	0	0.0%	0
BOE	0	0.0%	0
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	1	0.0%	59
DISTRICT COURT	49	0.2%	1,953
SUPERIOR COURT	0	0.0%	0
JUVENILE	0	0.0%	0
SHERIFF LAW ENFORCEMENT	1,546	5.5%	61,359
SHERIFF CIVIL/SUPPORT	10	0.0%	414
SHERIFF EXEC/ADMIN	45	0.2%	1,775
JAIL	1	0.0%	59
PROS ATTN-DIR	456	1.6%	18,106
PA-CHILD SUPPORT	0	0.0%	0
MEDICAL EXAMINER	3	0.0%	118
COMMISSIONERS	0	0.0%	0
COUNTYWIDE SERVICES	0	0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
Risk Management	14	0.0%	556
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	0	0.0%	0
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	0	0.0%	0
VEGETATION MANAGEMENT	0	0.0%	0
FORESTRY OPERATIONS	0	0.0%	0
PARKS	86	0.3%	3,432
AUDITOR'S O&M	1	0.0%	40
Event Center	736	2.6%	29,220
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
TRI-MOUNTAIN GOLF	792	2.8%	31,444
SPECIAL LAW ENFORCEMENT	0	0.0%	0
MENTAL HEALTH SALES TAX	12	0.0%	476
COMMUNITY DEV ADMIN	1,263	4.5%	50,143
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	1	0.0%	40
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	0	0.0%	0
COMMUNITY PLANNING	0	0.0%	0
CUSTOMER SERVICE	2	0.0%	79
ANIMAL CONTROL	213	0.8%	8,456
BUILDING	12	0.0%	476
CODE ENFORCEMENT	0	0.0%	0
FIRE MARSHAL	4	0.0%	159
PW - TRANSPORTATION	28	0.1%	1,122
PW - ADMIN	311	1.1%	12,337
PW - ROAD OPERATIONS	0	0.0%	0
CAMP BONNEVILLE	1	0.0%	40
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	39	0.1%	1,548
CHILD JUSTICE CENTER	0	0.0%	0
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	36	0.1%	1,429
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	1,442	5.1%	57,250
DEPT. of COMMUNITY SERVICES	204	0.7%	8,099
STADIUM CONVENTION	5	0.0%	199
SOLID WASTE	77	0.3%	3,057
CLEAN WATER FUND /BBC	0	0.0%	0
WASTEWATER OPERATIONS	0	0.0%	0
ELECTIONS	1	0.0%	40
ER&R (Depts 555, 566, 577)	3	0.0%	119
TER&R	0	0.0%	0
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	7	0.0%	278
MOSQUITO CONTROL DISTRICT	1	0.0%	40
REGIONAL TRANSPORTATION COUNCIL	44	0.2%	1,747
SWCAA	252	0.9%	10,005
HEALTH DEPARTMENT	1,555	5.5%	61,736
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	238	0.8%	9,449
CRSA	88	0.3%	3,494
Agencies (other Fire Dist. Etc.)	18,509	65.9%	734,835
TOTAL	28,089	100%	0

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.

**2019 Clark County Indirect Cost Allocation (2017 Actuals)
Central Services Allocated Cost Detail**

	Records
Expenses	
Personnel Services	237,348
Services, Supplies	26,434
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	0
Subtotal	263,783
Less:	
Capital Outlay	0
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	4,732
Bond Interest	47,894
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	800
INFO SERVICES-Ops/Sys/Prog	9,284
INFO SERVICES-Network	7,926
INFO SERVICES FMS	181
Human Resources	3,675
Financial Services & Int. Audit	-
Payroll	742
Treasurer-Ind	-
Records	0
Purchasing	1,052
Printing/Mail	-
Telephone	36
Pros Attny-Ind	8,450
County Manager	-
Total Costs to Allocate	\$329,477

Clark County Central Service Cost Allocation Plan

DESCRIPTION	RECORDS		
	# of Boxes	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
GIS			
FACILITIES MANAGEMENT			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			(339,015)
PURCHASING	59	0.3%	1,052
PRINTING/MAIL	0	0.0%	0
TELEPHONE	2	0.0%	36
PROS ATTN-IND	474	2.5%	8,450
COUNTY MANAGERS OFFICE	0	0.0%	0
ASSESSMENT	223	1.2%	3,976
AUDITOR-Auto License & Recordinq	28	0.1%	491
TREASURER-DIR	309	1.6%	5,500
BOE	58	0.3%	1,034
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	4,061	21.4%	72,399
DISTRICT COURT	1,597	8.4%	28,471
SUPERIOR COURT	163	0.9%	2,906
JUVENILE	17	0.1%	303
SHERIFF LAW ENFORCEMENT	1,258	6.6%	22,427
SHERIFF CIVIL/SUPPORT	0	0.0%	0
SHERIFF EXEC/ADMIN	0	0.0%	0
JAIL	820	4.3%	14,619
PROS ATTN-DIR	3,249	17.1%	57,923
PA-CHILD SUPPORT	1,036	5.4%	18,470
MEDICAL EXAMINER	0	0.0%	0
COMMISSIONERS	53	0.3%	945
COUNTY-WIDE SERVICES	0	0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
Risk Management	26	0.1%	464
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	0	0.0%	0
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	852	4.5%	15,189
VEGETATION MANAGEMENT	0	0.0%	0
FORESTRY OPERATIONS	0	0.0%	0
PARKS	0	0.0%	0
AUDITOR'S O&M	0	0.0%	0
Event Center	63	0.3%	1,123
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
TRI-MOUNTAIN GOLF	0	0.0%	0
SPECIAL LAW ENFORCEMENT	0	0.0%	0
MENTAL HEALTH SALES TAX	0	0.0%	0
COMMUNITY DEV ADMIN	597	3.1%	10,643
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	0	0.0%	0
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	0	0.0%	0
COMMUNITY PLANNING	0	0.0%	0
CUSTOMER SERVICE	0	0.0%	0
ANIMAL CONTROL	111	0.6%	1,979
BUILDING	0	0.0%	0
CODE ENFORCEMENT	0	0.0%	0
FIRE MARSHAL	0	0.0%	0
PW - TRANSPORTATION	178	0.9%	3,173
PW - ADMIN	693	3.6%	12,355
PW - ROAD OPERATIONS	0	0.0%	0
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.0%	0
CHILD JUSTICE CENTER	0	0.0%	0
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	92	0.5%	1,640
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	0	0.0%	0
DEPT. of COMMUNITY SERVICES	704	3.7%	12,551
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	0	0.0%	0
CLEAN WATER FUND /BBC	0	0.0%	0
WASTEWATER OPERATIONS	0	0.0%	0
ELECTIONS	1,112	5.8%	19,825
ER&R (Depts 555, 566, 577)	53	0.3%	945
TER&R	0	0.0%	0
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	0	0.0%	0
MOSQUITO CONTROL DISTRICT	0	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	1,040	5.5%	18,541
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
CRESA	89	0.5%	1,587
Agencies (other Fire Dist. Etc.)	0	0.0%	0
TOTAL	19,016	100%	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.

**2019 Clark County Indirect Cost Allocation (2017 Actuals)
Central Services Allocated Cost Detail**

	Purchasing
Expenses	
Personnel Services	296,993
Services, Supplies	32,043
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	0
Subtotal	329,036
Less:	
Capital Outlay	469
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	16,208
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	24,969
Office of Budget	998
INFO SERVICES-Ops/Sys/Prog	61,890
INFO SERVICES-Network	52,840
INFO SERVICES FMS	2,326
Human Resources	14,699
Financial Services & Int. Audit	36,279
Payroll	2,968
Treasurer-Ind	-
Records	1,052
Purchasing	0
Printing/Mail	-
Telephone	-
Pros Attny-Ind	-
County Manager	16,128
Total Costs to Allocate	\$526,669

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PURCHASING		
	Weighted Trans	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
GIS			
FACILITIES MANAGEMENT			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			
PURCHASING			(543,266)
PRINTING/MAIL	0	0.0%	0
TELEPHONE	0	0.0%	0
PROS ATTN-IND	0	0.0%	0
COUNTY MANAGERS OFFICE	0	3.0%	16,128
ASSESSMENT	0	1.5%	8,062
AUDITOR-Auto License & Recordng	0	0.0%	0
TREASURER-DIR	0	0.0%	0
BOE	0	0.5%	2,504
COMMUNITY SUPPORT	0	0.1%	785
COUNTY CLERK	0	1.7%	9,393
DISTRICT COURT	0	0.7%	3,917
SUPERIOR COURT	0	3.0%	16,213
JUVENILE	0	1.3%	6,896
SHERIFF LAW ENFORCEMENT	0	5.4%	29,370
SHERIFF CIVIL/SUPPORT	0	4.5%	24,450
SHERIFF EXEC/ADMIN	0	2.6%	14,258
JAIL	0	4.1%	22,331
PROS ATTN-DIR	0	1.1%	5,718
PA-CHILD SUPPORT	0	0.9%	4,698
MEDICAL EXAMINER	0	1.3%	6,810
COMMISSIONERS	0	0.0%	0
COUNTYWIDE SERVICES	0	0.4%	2,276
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
Risk Management	0	1.9%	10,328
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.1%	314
COOP EXTENSION SERVICES	0	0.5%	2,897
INDIGENT DEFENSE	0	4.9%	26,604
LEWIS & CLARK RAILROAD	0	0.3%	1,727
CORRECTIONS	0	1.3%	6,889
VEGETATION MANAGEMENT	0	0.0%	0
FORESTRY OPERATIONS	0	0.0%	0
PARKS	0	0.0%	0
AUDITOR'S O&M	0	0.1%	469
Event Center	0	2.1%	11,343
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
TRI-MOUNTAIN GOLF	0	0.3%	1,877
SPECIAL LAW ENFORCEMENT	0	0.0%	0
MENTAL HEALTH SALES TAX	0	0.5%	2,504
COMMUNITY DEV ADMIN	0	1.1%	6,025
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	0	2.6%	13,930
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	0	0.1%	782
COMMUNITY PLANNING	0	0.3%	1,643
CUSTOMER SERVICE	0	0.2%	1,252
ANIMAL CONTROL	0	2.2%	11,738
BUILDING	0	1.2%	6,651
CODE ENFORCEMENT	0	0.2%	1,252
FIRE MARSHAL	0	0.2%	1,330
PW - TRANSPORTATION	0	10.7%	58,171
PW - ADMIN	0	0.8%	4,411
PW - ROAD OPERATIONS	0	4.0%	21,757
CAMP BONNEVILLE	0	0.7%	3,677
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.1%	782
CHILD JUSTICE CENTER	0	0.7%	3,678
VETERANS ASSISTANCE	0	0.0%	156
VICTIM WITNESS	0	0.0%	0
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	0	3.9%	21,123
DEPT. of COMMUNITY SERVICES	0	6.2%	33,487
STADIUM CONVENTION	0	0.1%	469
SOLID WASTE	0	0.9%	5,085
CLEAN WATER FUND /BBC	0	0.7%	3,989
WASTEWATER OPERATIONS	0	2.4%	13,065
ELECTIONS	0	1.0%	5,164
ER&R (Depts 555, 566, 577)	0	3.5%	19,010
TER&R	0	1.2%	6,259
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	0	3.7%	19,870
MOSQUITO CONTROL DISTRICT	0	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	0	4.7%	25,354
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
CRESA	0	2.0%	10,951
Agencies (other Fire Dist. Etc.)	0	0.6%	3,443
TOTAL	1	100%	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.

**2019 Clark County Indirect Cost Allocation (2017 Actuals)
Central Services Allocated Cost Detail**

	Printing/Mail
Expenses	
Personnel Services	109,015
Services, Supplies	570,219
Direct Charges	617,194
Capital Outlay	0
Debt Service/Interest	
Depreciation	0
Subtotal	1,296,427
Less:	
Capital Outlay	0
Billed Services/ Interfund	
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	1,508
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	30,885
Office of Budget	2,060
INFO SERVICES-Ops/Sys/Prog	12,378
INFO SERVICES-Network	10,568
INFO SERVICES FMS	120
Human Resources	2,450
Financial Services & Int. Audit	0
Payroll	495
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	-
Pros Attny-Ind	15,149
County Manager	17,923
Total Costs to Allocate	\$1,323,820

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PRINTING/MAIL			Total Allocation
	Worksheet Alloc	Percent	Step Down Allocation	
COURTHOUSE				
FRANKLIN CENTER				
CORRECTIONS CENTER (Jail/JWC)				
JUVENILE CENTER				
PUBLIC SERVICE CENTER				
1408 FRANKLIN				
PEPSI BUILDING				
BOND INTEREST				
EQUIPMENT DEPRECIATION				
GIS				
FACILITIES MANAGEMENT				
Budget Office				
INFO SERVICES-Ops/Svs/Prog				
INFO SERVICES-Network				
INFO SERVICES-FMS				
HUMAN RESOURCES				
FINANCIAL SERVICES & INT AUDIT				
PAYROLL				
TREASURY-IND				
RECORDS				
PURCHASING				
PRINTING/MAIL			(739,698)	(1,356,892)
TELEPHONE	0	0.0%	0	0
PROS ATTNY-IND	6,891	1.1%	8,258	15,149
COUNTY MANAGERS OFFICE	8,152	1.3%	9,770	17,923
ASSESSMENT	17,550	2.8%	21,033	38,583
AUDITOR-Auto License & Recording	5,386	0.9%	6,456	11,842
TREASURER-DIR	8,491	1.4%	10,176	18,667
BOE	569	0.1%	682	1,250
COMMUNITY SUPPORT	0	0.0%	0	0
COUNTY CLERK	14,931	2.4%	17,895	32,826
DISTRICT COURT	20,235	3.3%	24,252	44,487
SUPERIOR COURT	17,327	2.8%	20,766	38,093
JUVENILE	36,958	6.0%	44,293	81,251
SHERIFF LAW ENFORCEMENT	98,295	15.9%	117,806	216,101
SHERIFF CIVIL/SUPPORT	30,281	4.9%	36,291	66,572
SHERIFF EXEC/ADMIN	17,299	2.8%	20,732	38,031
JAIL	93,148	15.1%	111,636	204,784
PROS ATTNY-DIR	34,540	5.6%	41,396	75,936
PA-CHILD SUPPORT	9,659	1.6%	11,576	21,236
MEDICAL EXAMINER	5,644	0.9%	6,764	12,408
COMMISSIONERS	1,987	0.3%	2,381	4,368
COUNTY-WIDE SERVICES	1,293	0.2%	1,549	2,842
LAND CONSERVATION	0	0.0%	0	0
CONTINGENCY	0	0.0%	0	0
Risk Management	6,711	1.1%	8,043	14,753
ESA Endangered Species Act	0	0.0%	0	0
CVTV	0	0.0%	0	0
COOP EXTENSION SERVICES	1,536	0.2%	1,841	3,376
INDIGENT DEFENSE	24,269	3.9%	29,086	53,355
LEWIS & CLARK RAILROAD	1,901	0.3%	2,278	4,179
CORRECTIONS	25,458	4.1%	30,511	55,969
VEGETATION MANAGEMENT	0	0.0%	0	0
FORESTRY OPERATIONS	0	0.0%	0	0
PARKS	23,407	3.8%	28,053	51,460
AUDITOR'S O&M	1,150	0.2%	1,379	2,529
Event Center	0	0.0%	0	0
EMS FUND	0	0.0%	0	0
RADIO COMMUNICATIONS	0	0.0%	0	0
TRI-MOUNTAIN GOLF	4,879	0.8%	5,847	10,726
SPECIAL LAW ENFORCEMENT	0	0.0%	0	0
MENTAL HEALTH SALES TAX	902	0.1%	1,081	1,983
COMMUNITY DEV ADMIN	541	0.1%	648	1,189
WATER RESOURCES	0	0.0%	0	0
DEVELOPMENT REVIEW	0	0.0%	0	0
ENGINEERING	872	0.1%	1,045	1,917
INSPECTION	0	0.0%	0	0
DEVELOPMENT SERVICES	526	0.1%	631	1,157
COMMUNITY PLANNING	627	0.1%	752	1,379
CUSTOMER SERVICE	880	0.1%	1,054	1,934
ANIMAL CONTROL	601	0.1%	720	1,321
BUILDING	2,073	0.3%	2,485	4,558
CODE ENFORCEMENT	210	0.0%	251	461
FIRE MARSHAL	547	0.1%	656	1,203
PW - TRANSPORTATION	10,568	1.7%	12,665	23,233
PW - ADMIN	992	0.2%	1,188	2,180
PW - ROAD OPERATIONS	6,038	1.0%	7,237	13,275
CAMP BONNEVILLE	0	0.0%	0	0
SPECIAL INVESTIGATION	0	0.0%	0	0
NARCOTICS TASK FORCE	1,544	0.3%	1,851	3,396
CHILD JUSTICE CENTER	3,097	0.5%	3,711	6,808
VETERANS ASSISTANCE	1,912	0.3%	2,291	4,202
VICTIM WITNESS	1,716	0.3%	2,057	3,773
CJA 0.1% SALES TAX	0	0.0%	0	0
MPD-OPERATIONS FUND	19,885	3.2%	23,832	43,717
DEPT. of COMMUNITY SERVICES	2,916	0.5%	3,495	6,411
STADIUM CONVENTION	0	0.0%	0	0
SOLID WASTE	1,008	0.2%	1,208	2,216
CLEAN WATER FUND / BBC	2,141	0.3%	2,566	4,707
WASTEWATER OPERATIONS	1,613	0.3%	1,934	3,547
ELECTIONS	772	0.1%	925	1,697
ER&R (Depts 555, 566, 577)	1,991	0.3%	2,386	4,376
TER&R	1,074	0.2%	1,287	2,360
CENTRAL STORES	0	0.0%	0	0
FACILITIES MANAGEMENT-DIRECT	28,784	4.7%	34,498	63,282
MOSQUITO CONTROL DISTRICT	0	0.0%	0	0
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0	0
SWCAA	0	0.0%	0	0
HEALTH DEPARTMENT	0	0.0%	0	0
EMERGENCY MANAGEMENT	0	0.0%	0	0
LAW LIBRARY	587	0.1%	703	1,290
CPESA	4,833	0.8%	5,792	10,625
Agencies (other Fire Dist. Etc.)	0	0.0%	0	0
TOTAL	617,194	100%	0	0

Central Service Cost Allocation Plan

TELECOMMUNICATIONS SYSTEM

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

Basis of Allocation

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

**2019 Clark County Indirect Cost Allocation (2017 Actuals)
Central Services Allocated Cost Detail**

	Telephone
Expenses	
Personnel Services	0
Services, Supplies	0
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	14,243
Subtotal	14,243
Less:	
Capital Outlay	0
Billed Services/ Interfund	
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	0
INFO SERVICES-Ops/Sys/Prog	3,095
INFO SERVICES-Network	2,642
INFO SERVICES FMS	60
Human Resources	1,225
Financial Services & Int. Audit	0
Payroll	247
Treasurer-Ind	0
Records	36
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	119
County Manager	467
Total Costs to Allocate	\$20,963

Clark County Central Service Cost Allocation Plan

DESCRIPTION	TELEPHONE		
	Phone Lines	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
GIS			
FACILITIES MANAGEMENT			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			
PURCHASING			
PRINTING/MAIL			
TELEPHONE			(21,548)
PROS ATTN-IND	15	0.6%	119
COUNTY MANAGERS OFFICE	59	2.2%	467
ASSESSMENT	98	3.6%	775
AUDITOR-Auto License & Recordng	52	1.9%	411
TREASURER-DIR	23	0.8%	181
BOE	4	0.1%	32
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	104	3.8%	822
DISTRICT COURT	104	3.8%	822
SUPERIOR COURT	92	3.4%	728
JUVENILE	120	4.4%	949
SHERIFF LAW ENFORCEMENT	136	5.0%	1,075
SHERIFF CIVIL/SUPPORT	87	3.2%	688
SHERIFF EXEC/ADMIN	269	9.9%	2,127
JAIL	153	5.6%	1,210
PROS ATTN-DIR	96	3.5%	759
PA-CHILD SUPPORT	27	1.0%	214
MEDICAL EXAMINER	15	0.6%	119
COMMISSIONERS	5	0.2%	40
COUNTYWIDE SERVICES	0	0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
Risk Management	10	0.4%	79
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	53	1.9%	419
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	86	3.2%	680
VEGETATION MANAGEMENT	69	2.5%	546
FORESTRY OPERATIONS	18	0.7%	142
PARKS	0	0.0%	0
AUDITOR'S O&M	0	0.0%	0
Event Center	51	1.9%	403
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
TRI-MOUNTAIN GOLF	0	0.0%	0
SPECIAL LAW ENFORCEMENT	0	0.0%	0
MENTAL HEALTH SALES TAX	0	0.0%	0
COMMUNITY DEV ADMIN	34	1.2%	269
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	0	0.0%	0
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	6	0.2%	47
COMMUNITY PLANNING	14	0.5%	111
CUSTOMER SERVICE	39	1.4%	308
ANIMAL CONTROL	9	0.3%	71
BUILDING	57	2.1%	451
CODE ENFORCEMENT	10	0.4%	79
FIRE MARSHAL	19	0.7%	150
PW - TRANSPORTATION	97	3.6%	767
PW - ADMIN	68	2.5%	538
PW - ROAD OPERATIONS	54	2.0%	427
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	19	0.7%	150
CHILD JUSTICE CENTER	44	1.6%	348
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	6	0.2%	47
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	0	0.0%	0
DEPT. of COMMUNITY SERVICES	106	3.9%	838
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	0	0.0%	0
CLEAN WATER FUND /BBC	0	0.0%	0
WASTEWATER OPERATIONS	43	1.6%	340
ELECTIONS	58	2.1%	459
ER&R (Depts 555, 566, 577)	20	0.7%	158
TER&R	0	0.0%	0
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	0	0.0%	0
MOSQUITO CONTROL DISTRICT	0	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	15	0.6%	119
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	240	8.8%	1,898
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	2	0.1%	16
CRESA	0	0.0%	0
Agencies (other Fire Dist. Etc.)	19	0.7%	150
TOTAL	2,725	100%	0

Central Service Cost Allocation Plan

PROSECUTING ATTORNEY

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

Basis of Allocation

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

**2019 Clark County Indirect Cost Allocation (2017 Actuals)
Central Services Allocated Cost Detail**

	Pros Attny-Ind
Expenses	
Personnel Services	1,537,926
Services, Supplies	51,672
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	0
Subtotal	1,589,598
Less:	
Capital Outlay	0
Billed Services/ Interfund	
Add Allocated Cost:	
Courthouse	3,545
Franklin Center	1,690
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	33,396
Office of Budget	4,822
INFO SERVICES-Ops/Sys/Prog	25,994
INFO SERVICES-Network	22,193
INFO SERVICES FMS	722
Human Resources	14,699
Financial Services & Int. Audit	0
Payroll	2,968
Treasurer-Ind	0
Records	8,450
Purchasing	0
Printing/Mail	15,149
Telephone	119
Pros Attny-Ind	0
County Manager	13,867
Total Costs to Allocate	\$1,709,478

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PROS ATTNY-IND		
	Operating Expenses	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
GIS			
FACILITIES MANAGEMENT			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			
PURCHASING			
PRINTING/MAIL			
TELEPHONE			
PROS ATTNY-IND			(1,723,344)
COUNTY MANAGERS OFFICE	1,880,654	0.8%	13,867
ASSESSMENT	4,048,522	1.7%	29,851
AUDITOR-Auto License & Recordng	1,242,597	0.5%	9,162
TREASURER-DIR	1,958,712	0.8%	14,442
BOE	131,193	0.1%	967
COMMUNITY SUPPORT	-	0.0%	0
COUNTY CLERK	3,444,403	1.5%	25,397
DISTRICT COURT	4,668,074	2.0%	34,419
SUPERIOR COURT	3,997,130	1.7%	29,472
JUVENILE	8,525,727	3.6%	62,863
SHERIFF LAW ENFORCEMENT	22,675,586	9.7%	167,196
SHERIFF CIVIL/SUPPORT	6,985,458	3.0%	51,506
SHERIFF EXEC/ADMIN	3,990,609	1.7%	29,424
JAIL	21,488,085	9.2%	158,440
PROS ATTNY-DIR	7,967,967	3.4%	58,751
PA-CHILD SUPPORT	2,228,258	1.0%	16,430
MEDICAL EXAMINER	1,301,954	0.6%	9,600
COMMISSIONERS	458,335	0.2%	3,379
COUNTYWIDE SERVICES	298,183	0.1%	2,199
LAND CONSERVATION	-	0.0%	0
CONTINGENCY	-	0.0%	0
Risk Management	1,548,080	0.7%	11,415
ESA Endangered Species Act	-	0.0%	0
CVTV	-	0.0%	0
COOP EXTENSION SERVICES	354,283	0.2%	2,612
INDIGENT DEFENSE	5,598,571	2.4%	41,280
LEWIS & CLARK RAILROAD	438,519	0.2%	3,233
CORRECTIONS	5,872,869	2.5%	43,303
VEGETATION MANAGEMENT	-	0.0%	0
FORESTRY OPERATIONS	-	0.0%	0
PARKS	5,399,744	2.3%	39,814
AUDITOR'S O&M	355,774	0.2%	2,623
Event Center	-	0.0%	0
EMS FUND	-	0.0%	0
RADIO COMMUNICATIONS	-	0.0%	0
TRI-MOUNTAIN GOLF	1,508,992	0.6%	11,126
SPECIAL LAW ENFORCEMENT	-	0.0%	0
MENTAL HEALTH SALES TAX	2,050,330	0.9%	15,118
COMMUNITY DEV ADMIN	1,229,694	0.5%	9,067
WATER RESOURCES	-	0.0%	0
DEVELOPMENT REVIEW	-	0.0%	0
ENGINEERING	1,981,417	0.8%	14,610
INSPECTION	-	0.0%	0
DEVELOPMENT SERVICES	1,196,150	0.5%	8,820
COMMUNITY PLANNING	1,425,787	0.6%	10,513
CUSTOMER SERVICE	1,999,171	0.9%	14,741
ANIMAL CONTROL	1,365,271	0.6%	10,067
BUILDING	4,712,476	2.0%	34,747
CODE ENFORCEMENT	476,166	0.2%	3,511
FIRE MARSHAL	1,243,733	0.5%	9,171
PW - TRANSPORTATION	24,018,312	10.3%	177,096
PW - ADMIN	2,253,631	1.0%	16,617
PW - ROAD OPERATIONS	13,724,022	5.9%	101,192
CAMP BONNEVILLE	-	0.0%	0
SPECIAL INVESTIGATION	-	0.0%	0
NARCOTICS TASK FORCE	477,724	0.2%	3,522
CHILD JUSTICE CENTER	957,805	0.4%	7,062
VETERANS ASSISTANCE	591,252	0.3%	4,360
VICTIM WITNESS	530,778	0.2%	3,914
CJA 0.1% SALES TAX	-	0.0%	0
MPD-OPERATIONS FUND	6,150,671	2.6%	45,351
DEPT. of COMMUNITY SERVICES	6,627,316	2.8%	48,866
STADIUM CONVENTION	-	0.0%	0
SOLID WASTE	2,290,483	1.0%	16,889
CLEAN WATER FUND / BBC	4,866,454	2.1%	35,882
WASTEWATER OPERATIONS	3,666,817	1.6%	27,037
ELECTIONS	1,754,781	0.8%	12,939
ER&R (Depts 555, 566, 577)	4,524,168	1.9%	33,358
TER&R	2,440,093	1.0%	17,992
CENTRAL STORES	-	0.0%	0
FACILITIES MANAGEMENT-DIRECT	8,903,245	3.8%	65,647
MOSQUITO CONTROL DISTRICT	-	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	-	0.0%	0
SWCAA	-	0.0%	0
HEALTH DEPARTMENT	10,060,114	4.3%	74,177
EMERGENCY MANAGEMENT	-	0.0%	0
LAW LIBRARY	181,504	0.1%	1,338
CRESA	3,657,797	1.6%	26,970
Agencies (other Fire Dist. Etc.)	-	0.0%	0
TOTAL	233,725,439	100%	0

Central Service Cost Allocation Plan

COUNTY MANAGER OFFICE

The County Managers Office supports and assists all County departments in quality communications to internal and external customers (including with the County Council). This office has budget oversight and reporting responsibilities to Council that require coordination with all departments. This office is responsible for implementing county council policy decisions. In addition, information is provided to the community on important events and updates of county activities, through various mediums from this office.

Basis of Allocation

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

**2019 Clark County Indirect Cost Allocation (2017 Actuals)
Central Services Allocated Cost Detail**

	County Manager
Expenses	
Personnel Services	1,316,651
Services, Supplies	564,004
Direct Charges	
Capital Outlay	0
Debt Service/Interest	
Depreciation	0
Subtotal	1,880,654
Less:	
Capital Outlay	0
Billed Services/ Interfund	
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	55,703
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	85,814
Office of Budget	5,705
INFO SERVICES-Ops/Sys/Prog	60,652
INFO SERVICES-Network	51,784
INFO SERVICES FMS	1,231
Human Resources	17,149
Financial Services & Int. Audit	8,795
Payroll	3,463
Treasurer-Ind	0
Records	0
Purchasing	16,128
Printing/Mail	17,923
Telephone	467
Pros Attny-Ind	0
County Manager	0
Total Costs to Allocate	\$2,205,467

Clark County Central Service Cost Allocation Plan

DESCRIPTION	County Manager		
	Operating Expenses	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
GIS			
FACILITIES MANAGEMENT			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			
PURCHASING			
PRINTING/MAIL			
TELEPHONE			
PROS ATTN-IND			
COUNTY MANAGERS OFFICE			(2,205,467)
ASSESSMENT	4,048,522	1.73%	38,137
AUDITOR-Auto License & Recordng	1,242,597	0.53%	11,705
TREASURER-DIR	1,958,712	0.84%	18,451
BOE	131,193	0.06%	1,236
COMMUNITY SUPPORT	0	0.00%	0
COUNTY CLERK	3,444,403	1.47%	32,446
DISTRICT COURT	4,668,074	1.99%	43,973
SUPERIOR COURT	3,997,130	1.71%	37,652
JUVENILE	8,525,727	3.64%	80,311
SHERIFF LAW ENFORCEMENT	22,675,586	9.69%	213,601
SHERIFF CIVIL/SUPPORT	6,985,458	2.98%	65,802
SHERIFF EXEC/ADMIN	3,990,609	1.70%	37,591
JAIL	21,488,085	9.18%	202,415
PROS ATTN-DIR	7,967,967	3.40%	75,057
PA-CHILD SUPPORT	2,228,258	0.95%	20,990
MEDICAL EXAMINER	1,301,954	0.56%	12,264
COMMISSIONERS	458,335	0.20%	4,317
COUNTYWIDE SERVICES	298,183	0.13%	2,809
LAND CONSERVATION	0	0.00%	0
CONTINGENCY	0	0.00%	0
Risk Management	1,548,080	0.66%	14,583
ESA Endangered Species Act	0	0.00%	0
CVTV	0	0.00%	0
COOP EXTENSION SERVICES	354,283	0.15%	3,337
INDIGENT DEFENSE	5,598,571	2.4%	52,738
LEWIS & CLARK RAILROAD	438,519	0.2%	4,131
CORRECTIONS	5,872,869	2.5%	55,322
VEGETATION MANAGEMENT	1,378,688	0.6%	12,987
FORESTRY OPERATIONS	139,178	0.1%	1,311
PARKS	5,399,744	2.3%	50,865
AUDITOR'S O&M	355,774	0.2%	3,351
Event Center	4,100,308	1.8%	38,624
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
TRI-MOUNTAIN GOLF	1,508,992	0.6%	14,215
SPECIAL LAW ENFORCEMENT	0	0.0%	0
MENTAL HEALTH SALES TAX	2,050,330	0.9%	19,314
COMMUNITY DEV ADMIN	1,229,694	0.5%	11,584
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	1,981,417	0.8%	18,665
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	1,196,150	0.5%	11,268
COMMUNITY PLANNING	1,425,787	0.6%	13,431
CUSTOMER SERVICE	1,999,171	0.9%	18,832
ANIMAL CONTROL	1,365,271	0.6%	12,861
BUILDING	4,712,476	2.0%	44,391
CODE ENFORCEMENT	476,166	0.2%	4,485
FIRE MARSHAL	1,243,733	0.5%	11,716
PW - TRANSPORTATION	24,018,312	10.3%	226,249
PW - ADMIN	2,253,631	1.0%	21,229
PW - ROAD OPERATIONS	13,724,022	5.9%	129,279
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	477,724	0.2%	4,500
CHILD JUSTICE CENTER	957,805	0.4%	9,022
VETERANS ASSISTANCE	591,252	0.3%	5,570
VICTIM WITNESS	530,778	0.2%	5,000
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	6,150,671	2.6%	57,939
DEPT. of COMMUNITY SERVICES	6,627,316	2.8%	62,428
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	2,290,483	1.0%	21,576
CLEAN WATER FUND / BBC	4,866,454	2.1%	45,841
WASTEWATER OPERATIONS	3,666,817	1.6%	34,541
ELECTIONS	1,754,781	0.7%	16,530
ER&R (Depts 555, 566, 577)	4,524,168	1.9%	42,617
TER&R	2,440,093	1.0%	22,985
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	8,903,245	3.8%	83,867
MOSQUITO CONTROL DISTRICT	323,961	0.1%	3,052
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	10,060,114	4.3%	94,765
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	181,504	0.1%	1,710
CRESA	0	0.0%	0
Agencies (other Fire Dist. Etc.)	0	0.0%	0
TOTAL	234,129,123	100%	0

Central Service Cost Allocation Plan

Summary of Cost Allocation to Operating Departments and Agencies

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

ASSESSMENT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	75,513
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	289
GIS	62,890
Facilities Management	116,332
Office of Budget	12,280
Info Services - Ops/Sys/Prog/Comm	134,302
Info Services - Network	224,965
Info Services - FMS	2,930
Human Resources	51,447
Financial Services & Int. Audit	9,087
Payroll	10,389
Treasurer-Ind	0
Records	3,976
Purchasing	8,062
Printing/Mail	38,583
Telephone	775
Pros Attny-Ind	29,851
County Manager	38,137
Total Allocation Amount	819,808
Total Direct Cost	4,048,522
Indirect Cost Rate	20.25%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

AUDITOR-Auto
License & Recording

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	3,124
1408 Franklin	2,107
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	20,920
GIS	62,890
Facilities Management	4,812
Office of Budget	3,769
Info Services - Ops/Sys/Prog/Comm	25,994
Info Services - Network	22,193
Info Services - FMS	1,023
Human Resources	20,824
Financial Services & Int. Audit	0
Payroll	4,205
Treasurer-Ind	0
Records	491
Purchasing	0
Printing/Mail	11,842
Telephone	411
Pros Attny-Ind	9,162
County Manager	11,705
Total Allocation Amount	205,473
Total Direct Cost	1,242,597
Indirect Cost Rate	16.54%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

TREASURER-DIR

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	479
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	39,307
Facilities Management	738
Office of Budget	5,941
Info Services - Ops/Sys/Prog/Comm	21,662
Info Services - Network	128,796
Info Services - FMS	602
Human Resources	12,249
Financial Services & Int. Audit	0
Payroll	2,473
Treasurer-Ind	0
Records	5,500
Purchasing	0
Printing/Mail	18,667
Telephone	181
Pros Attny-Ind	14,442
County Manager	18,451
Total Allocation Amount	269,487
Total Direct Cost	1,958,712
Indirect Cost Rate	13.76%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

BOE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	817
Facilities Management	0
Office of Budget	398
Info Services - Ops/Sys/Prog/Comm	12,997
Info Services - Network	11,096
Info Services - FMS	221
Human Resources	3,675
Financial Services & Int. Audit	912
Payroll	742
Treasurer-Ind	0
Records	1,034
Purchasing	2,504
Printing/Mail	1,250
Telephone	32
Pros Attny-Ind	967
County Manager	1,236
Total Allocation Amount	37,882
Total Direct Cost	131,193
Indirect Cost Rate	28.87%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

COMMUNITY
SUPPORT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	21
Human Resources	0
Financial Services & Int. Audit	474
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	785
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
County Manager	0
Total Allocation Amount	1,280
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

COUNTY CLERK

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	12,357
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	2,430
GIS	36,754
Facilities Management	67,646
Office of Budget	10,448
Info Services - Ops/Sys/Prog/Comm	192,788
Info Services - Network	164,598
Info Services - FMS	3,599
Human Resources	53,897
Financial Services & Int. Audit	21,506
Payroll	10,883
Treasurer-Ind	59
Records	72,399
Purchasing	9,393
Printing/Mail	32,826
Telephone	822
Pros Attny-Ind	25,397
County Manager	32,446
Total Allocation Amount	750,247
Total Direct Cost	3,444,403
Indirect Cost Rate	21.78%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

DISTRICT COURT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	31,654
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	11,259
GIS	41,451
Facilities Management	173,283
Office of Budget	14,160
Info Services - Ops/Sys/Prog/Comm	175,459
Info Services - Network	156,243
Info Services - FMS	5,196
Human Resources	58,490
Financial Services & Int. Audit	52,537
Payroll	11,811
Treasurer-Ind	1,953
Records	28,471
Purchasing	3,917
Printing/Mail	44,487
Telephone	822
Pros Attny-Ind	34,419
County Manager	43,973
Total Allocation Amount	889,585
Total Direct Cost	4,671,337
Indirect Cost Rate	19.04%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

SUPERIOR COURT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	50,155
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	27,009
GIS	27,770
Facilities Management	744,978
Office of Budget	12,124
Info Services - Ops/Sys/Prog/Comm	151,631
Info Services - Network	135,900
Info Services - FMS	3,009
Human Resources	37,360
Financial Services & Int. Audit	26,535
Payroll	7,544
Treasurer-Ind	0
Records	2,906
Purchasing	16,213
Printing/Mail	38,093
Telephone	728
Pros Attny-Ind	29,472
County Manager	37,652
Total Allocation Amount	1,349,080
Total Direct Cost	3,997,130
Indirect Cost Rate	33.75%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

JUVENILE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	201,941
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	954
GIS	0
Facilities Management	412,467
Office of Budget	25,861
Info Services - Ops/Sys/Prog/Comm	181,957
Info Services - Network	206,877
Info Services - FMS	7,271
Human Resources	110,243
Financial Services & Int. Audit	41,950
Payroll	22,261
Treasurer-Ind	0
Records	303
Purchasing	6,896
Printing/Mail	81,251
Telephone	949
Pros Attny-Ind	62,863
County Manager	80,311
Total Allocation Amount	1,444,355
Total Direct Cost	8,525,727
Indirect Cost Rate	16.94%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

SHERIFF LAW
ENFORCEMENT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	7,779
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	345,910
GIS	120,880
Facilities Management	26,400
Office of Budget	68,781
Info Services - Ops/Sys/Prog/Comm	168,982
Info Services - Network	144,273
Info Services - FMS	19,863
Human Resources	181,289
Financial Services & Int. Audit	247,840
Payroll	36,608
Treasurer-Ind	61,359
Records	22,427
Purchasing	29,370
Printing/Mail	216,101
Telephone	1,075
Pros Attny-Ind	167,196
County Manager	213,601
Total Allocation Amount	2,079,735
Total Direct Cost	22,681,415
Indirect Cost Rate	9.17%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

SHERIFF CIVIL
SUPPORT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	46,675
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	22,584
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	158,402
Office of Budget	21,189
Info Services - Ops/Sys/Prog/Comm	297,175
Info Services - Network	253,721
Info Services - FMS	8,856
Human Resources	96,156
Financial Services & Int. Audit	93,455
Payroll	19,417
Treasurer-Ind	414
Records	0
Purchasing	24,450
Printing/Mail	66,572
Telephone	688
Pros Attny-Ind	51,506
County Manager	65,802
Total Allocation Amount	1,227,062
Total Direct Cost	6,985,458
Indirect Cost Rate	17.57%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

SHERIFF
EXEC/ADMIN

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	23,337
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	79,201
Office of Budget	12,105
Info Services - Ops/Sys/Prog/Comm	116,539
Info Services - Network	99,498
Info Services - FMS	3,220
Human Resources	32,460
Financial Services & Int. Audit	36,755
Payroll	6,555
Treasurer-Ind	1,775
Records	0
Purchasing	14,258
Printing/Mail	38,031
Telephone	2,127
Pros Attny-Ind	29,424
County Manager	37,591
Total Allocation Amount	532,878
Total Direct Cost	3,990,609
Indirect Cost Rate	13.35%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets JAIL

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	245,098
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	366
Equipment Depreciation	12,318
GIS	0
Facilities Management	1,263,538
Office of Budget	65,179
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	11,311
Human Resources	193,538
Financial Services & Int. Audit	40,752
Payroll	39,081
Treasurer-Ind	59
Records	14,619
Purchasing	22,331
Printing/Mail	204,784
Telephone	1,210
Pros Attny-Ind	158,440
County Manager	202,415
Total Allocation Amount	2,475,039
Total Direct Cost	21,489,123
Indirect Cost Rate	11.52%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

PROS ATTNY-DIR

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	15,783
Franklin Center	7,524
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	69,833
Facilities Management	241,546
Office of Budget	24,169
Info Services - Ops/Sys/Prog/Comm	205,785
Info Services - Network	175,694
Info Services - FMS	5,291
Human Resources	87,582
Financial Services & Int. Audit	22,344
Payroll	17,686
Treasurer-Ind	18,106
Records	57,923
Purchasing	5,718
Printing/Mail	75,936
Telephone	759
Pros Attny-Ind	58,751
County Manager	75,057
Total Allocation Amount	1,165,488
Total Direct Cost	7,967,967
Indirect Cost Rate	14.63%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets PA-CHILD
SUPPORT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	6,759
Info Services - Ops/Sys/Prog/Comm	2,166
Info Services - Network	1,849
Info Services - FMS	1,488
Human Resources	24,498
Financial Services & Int. Audit	6,428
Payroll	4,947
Treasurer-Ind	0
Records	18,470
Purchasing	4,698
Printing/Mail	21,236
Telephone	214
Pros Attny-Ind	16,430
County Manager	20,990
Total Allocation Amount	130,172
Total Direct Cost	2,228,258
Indirect Cost Rate	5.84%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

MEDICAL
EXAMINER

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	22,615
GIS	7,147
Facilities Management	121,071
Office of Budget	3,949
Info Services - Ops/Sys/Prog/Comm	17,329
Info Services - Network	14,795
Info Services - FMS	807
Human Resources	10,718
Financial Services & Int. Audit	6,353
Payroll	2,164
Treasurer-Ind	118
Records	0
Purchasing	6,810
Printing/Mail	12,408
Telephone	119
Pros Attny-Ind	9,600
County Manager	12,264
Total Allocation Amount	248,267
Total Direct Cost	1,310,817
Indirect Cost Rate	18.94%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

COMMISSIONERS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	22,941
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	35,342
Office of Budget	1,390
Info Services - Ops/Sys/Prog/Comm	10,831
Info Services - Network	9,247
Info Services - FMS	301
Human Resources	6,125
Financial Services & Int. Audit	0
Payroll	1,237
Treasurer-Ind	0
Records	945
Purchasing	0
Printing/Mail	4,368
Telephone	40
Pros Attny-Ind	3,379
County Manager	4,317
Total Allocation Amount	100,463
Total Direct Cost	458,335
Indirect Cost Rate	21.92%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

COUNTYWIDE
SERVICES

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	904
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	163
Human Resources	0
Financial Services & Int. Audit	3,686
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	2,276
Printing/Mail	2,842
Telephone	0
Pros Attny-Ind	2,199
County Manager	2,809
Total Allocation Amount	14,879
Total Direct Cost	298,183
Indirect Cost Rate	4.99%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets LAND
CONSERVATION

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	1,497
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
County Manager	0
Total Allocation Amount	1,497
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

CONTINGENCY

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

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

LOSS CONTROL

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	3,684
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	5,675
Office of Budget	4,696
Info Services - Ops/Sys/Prog/Comm	17,329
Info Services - Network	14,795
Info Services - FMS	842
Human Resources	6,125
Financial Services & Int. Audit	12,251
Payroll	1,237
Treasurer-Ind	556
Records	464
Purchasing	10,328
Printing/Mail	14,753
Telephone	79
Pros Attny-Ind	11,415
County Manager	14,583
Total Allocation Amount	118,810
Total Direct Cost	1,548,080
Indirect Cost Rate	7.67%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

ESA (Endangered
Species)

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

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

CVTV

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	6
Human Resources	0
Financial Services & Int. Audit	146
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	314
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
County Manager	0
Total Allocation Amount	466
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

COOP EXTENSION
SERVICES

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	1,075
Info Services - Ops/Sys/Prog/Comm	73,649
Info Services - Network	62,880
Info Services - FMS	112
Human Resources	0
Financial Services & Int. Audit	2,535
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	2,897
Printing/Mail	3,376
Telephone	419
Pros Attny-Ind	2,612
County Manager	3,337
Total Allocation Amount	152,892
Total Direct Cost	354,283
Indirect Cost Rate	43.16%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets INDIGENT
DEFENSE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	16,982
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	6,121
Human Resources	9,799
Financial Services & Int. Audit	127,576
Payroll	1,979
Treasurer-Ind	0
Records	0
Purchasing	26,604
Printing/Mail	53,355
Telephone	0
Pros Attny-Ind	41,280
County Manager	52,738
Total Allocation Amount	336,434
Total Direct Cost	5,598,571
Indirect Cost Rate	6.01%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

LEWIS & CLARK
RAILROAD

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	1,330
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	150
Human Resources	0
Financial Services & Int. Audit	3,396
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	1,727
Printing/Mail	4,179
Telephone	0
Pros Attny-Ind	3,233
County Manager	4,131
Total Allocation Amount	18,146
Total Direct Cost	447,029
Indirect Cost Rate	4.06%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

CORRECTIONS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	14,940
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	165,225
Office of Budget	17,814
Info Services - Ops/Sys/Prog/Comm	168,960
Info Services - Network	208,662
Info Services - FMS	1,944
Human Resources	19,599
Financial Services & Int. Audit	22,190
Payroll	3,958
Treasurer-Ind	0
Records	15,189
Purchasing	6,889
Printing/Mail	55,969
Telephone	680
Pros Attny-Ind	43,303
County Manager	55,322
Total Allocation Amount	800,643
Total Direct Cost	5,872,869
Indirect Cost Rate	13.63%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets VEGETATION
MANAGEMENT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	16,471
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	546
Pros Attny-Ind	0
County Manager	12,987
Total Allocation Amount	30,004
Total Direct Cost	1,378,688
Indirect Cost Rate	2.18%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

PARKS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	8,304
Facilities Management	581,446
Office of Budget	16,379
Info Services - Ops/Sys/Prog/Comm	49,822
Info Services - Network	42,537
Info Services - FMS	2,092
Human Resources	42,566
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	3,432
Records	0
Purchasing	0
Printing/Mail	51,460
Telephone	0
Pros Attny-Ind	39,814
County Manager	50,865
Total Allocation Amount	888,716
Total Direct Cost	5,404,664
Indirect Cost Rate	16.44%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

FORESTRY
OPERATIONS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	4,492
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	142
Pros Attny-Ind	0
County Manager	1,311
Total Allocation Amount	5,946
Total Direct Cost	139,178
Indirect Cost Rate	4.27%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

AUDITOR'S O&M

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	1,079
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	91
Human Resources	0
Financial Services & Int. Audit	2,060
Payroll	0
Treasurer-Ind	40
Records	0
Purchasing	469
Printing/Mail	2,529
Telephone	0
Pros Attny-Ind	2,623
County Manager	3,351
Total Allocation Amount	12,242
Total Direct Cost	355,774
Indirect Cost Rate	3.44%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

CLARK COUNTY
FAIR

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	46,735
GIS	476
Facilities Management	0
Office of Budget	12,437
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	2,185
Human Resources	0
Financial Services & Int. Audit	49,436
Payroll	0
Treasurer-Ind	29,220
Records	1,123
Purchasing	11,343
Printing/Mail	0
Telephone	403
Pros Attny-Ind	0
County Manager	38,624
Total Allocation Amount	191,983
Total Direct Cost	5,148,608
Indirect Cost Rate	3.73%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

EMS FUND

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	2
Human Resources	0
Financial Services & Int. Audit	36
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
County Manager	0
Total Allocation Amount	38
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

RADIO
COMMUNICATIONS

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

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets GIS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
County Manager	0
	0
Total Allocation Amount	0
Total Direct Cost	1,335,652
Indirect Cost Rate	0.00%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

TRI-MOUNTAIN
GOLF

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	61,239
Office of Budget	4,577
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	40
Human Resources	0
Financial Services & Int. Audit	903
Payroll	0
Treasurer-Ind	31,444
Records	0
Purchasing	1,877
Printing/Mail	10,726
Telephone	0
Pros Attny-Ind	11,126
County Manager	14,215
Total Allocation Amount	136,147
Total Direct Cost	1,508,992
Indirect Cost Rate	9.02%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets SPECIAL LAW
ENFORCEMENT

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

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

MENTAL HEALTH
SALES TAX (1033)

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	6,219
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	1,108
Human Resources	15,924
Financial Services & Int. Audit	7,372
Payroll	3,216
Treasurer-Ind	476
Records	0
Purchasing	2,504
Printing/Mail	1,983
Telephone	0
Pros Attny-Ind	15,118
County Manager	19,314
Total Allocation Amount	73,234
Total Direct Cost	2,050,330
Indirect Cost Rate	3.57%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

COMMUNITY DEV
ADMIN

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	11,481
GIS	16,471
Facilities Management	0
Office of Budget	3,730
Info Services - Ops/Sys/Prog/Comm	95,311
Info Services - Network	81,374
Info Services - FMS	1,132
Human Resources	13,474
Financial Services & Int. Audit	10,624
Payroll	2,721
Treasurer-Ind	50,143
Records	10,643
Purchasing	6,025
Printing/Mail	1,189
Telephone	269
Pros Attny-Ind	9,067
County Manager	11,584
Total Allocation Amount	325,240
Total Direct Cost	1,229,694
Indirect Cost Rate	26.45%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

DEVELOPMENT
REVIEW

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

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

ENGINEERING

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	6,010
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	1,788
Human Resources	14,699
Financial Services & Int. Audit	24,104
Payroll	2,968
Treasurer-Ind	40
Records	0
Purchasing	13,930
Printing/Mail	1,917
Telephone	0
Pros Attny-Ind	14,610
County Manager	18,665
Total Allocation Amount	98,729
Total Direct Cost	1,981,417
Indirect Cost Rate	4.98%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

INSPECTION

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

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets DEVELOPMENT
SERVICES

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	22,461
Facilities Management	0
Office of Budget	3,628
Info Services - Ops/Sys/Prog/Comm	10,831
Info Services - Network	9,247
Info Services - FMS	900
Human Resources	14,699
Financial Services & Int. Audit	4,011
Payroll	2,968
Treasurer-Ind	0
Records	0
Purchasing	782
Printing/Mail	1,157
Telephone	47
Pros Attny-Ind	8,820
County Manager	11,268
Total Allocation Amount	90,819
Total Direct Cost	1,196,150
Indirect Cost Rate	7.59%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

LONG RANGE
PLANNING

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	19,597
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	16,471
Facilities Management	30,190
Office of Budget	4,325
Info Services - Ops/Sys/Prog/Comm	38,991
Info Services - Network	33,289
Info Services - FMS	1,076
Human Resources	13,474
Financial Services & Int. Audit	9,360
Payroll	2,721
Treasurer-Ind	0
Records	0
Purchasing	1,643
Printing/Mail	1,379
Telephone	111
Pros Attny-Ind	10,513
County Manager	13,431
Total Allocation Amount	196,570
Total Direct Cost	1,425,787
Indirect Cost Rate	13.79%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets CUSTOMER
SERVICE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	26,953
Facilities Management	0
Office of Budget	6,064
Info Services - Ops/Sys/Prog/Comm	56,320
Info Services - Network	48,085
Info Services - FMS	1,277
Human Resources	22,049
Financial Services & Int. Audit	4,373
Payroll	4,452
Treasurer-Ind	79
Records	0
Purchasing	1,252
Printing/Mail	1,934
Telephone	308
Pros Attny-Ind	14,741
County Manager	18,832
Total Allocation Amount	206,718
Total Direct Cost	1,999,171
Indirect Cost Rate	10.34%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

ANIMAL CONTROL

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	11,051
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	10,482
Facilities Management	17,024
Office of Budget	4,141
Info Services - Ops/Sys/Prog/Comm	15,163
Info Services - Network	12,946
Info Services - FMS	862
Human Resources	8,574
Financial Services & Int. Audit	9,974
Payroll	1,731
Treasurer-Ind	8,456
Records	1,979
Purchasing	11,738
Printing/Mail	1,321
Telephone	71
Pros Attny-Ind	10,067
County Manager	12,861
Total Allocation Amount	138,441
Total Direct Cost	1,365,271
Indirect Cost Rate	10.14%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

BUILDING

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	64,388
Facilities Management	0
Office of Budget	14,294
Info Services - Ops/Sys/Prog/Comm	97,477
Info Services - Network	83,224
Info Services - FMS	3,473
Human Resources	52,672
Financial Services & Int. Audit	20,020
Payroll	10,636
Treasurer-Ind	476
Records	0
Purchasing	6,651
Printing/Mail	4,558
Telephone	451
Pros Attny-Ind	34,747
County Manager	44,391
Total Allocation Amount	437,458
Total Direct Cost	4,712,476
Indirect Cost Rate	9.28%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets CODE
ENFORCEMENT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	3,684
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	5,990
Facilities Management	5,675
Office of Budget	1,444
Info Services - Ops/Sys/Prog/Comm	15,163
Info Services - Network	12,946
Info Services - FMS	332
Human Resources	4,900
Financial Services & Int. Audit	2,060
Payroll	989
Treasurer-Ind	0
Records	0
Purchasing	1,252
Printing/Mail	461
Telephone	79
Pros Attny-Ind	3,511
County Manager	4,485
Total Allocation Amount	62,970
Total Direct Cost	476,166
Indirect Cost Rate	13.22%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

FIRE MARSHAL

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	3,684
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	13,477
Facilities Management	5,675
Office of Budget	3,773
Info Services - Ops/Sys/Prog/Comm	19,495
Info Services - Network	16,645
Info Services - FMS	2,859
Human Resources	11,024
Financial Services & Int. Audit	52,435
Payroll	2,226
Treasurer-Ind	159
Records	0
Purchasing	1,330
Printing/Mail	1,203
Telephone	150
Pros Attny-Ind	9,171
County Manager	11,716
Total Allocation Amount	155,021
Total Direct Cost	1,243,733
Indirect Cost Rate	12.46%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

PW -
TRANSPORTATION

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	109,667
GIS	151,237
Facilities Management	0
Office of Budget	72,854
Info Services - Ops/Sys/Prog/Comm	218,782
Info Services - Network	186,791
Info Services - FMS	11,148
Human Resources	123,717
Financial Services & Int. Audit	114,681
Payroll	24,982
Treasurer-Ind	1,122
Records	3,173
Purchasing	58,171
Printing/Mail	23,233
Telephone	767
Pros Attny-Ind	177,096
County Manager	226,249
Total Allocation Amount	1,503,670
Total Direct Cost	24,018,312
Indirect Cost Rate	6.26%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

PW - ADMIN

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	26,204
Facilities Management	0
Office of Budget	6,836
Info Services - Ops/Sys/Prog/Comm	36,825
Info Services - Network	31,440
Info Services - FMS	1,417
Human Resources	21,436
Financial Services & Int. Audit	8,239
Payroll	4,329
Treasurer-Ind	12,337
Records	12,355
Purchasing	4,411
Printing/Mail	2,180
Telephone	538
Pros Attny-Ind	16,617
County Manager	21,229
Total Allocation Amount	206,393
Total Direct Cost	2,253,631
Indirect Cost Rate	9.16%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

PW - ROAD
OPERATIONS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	46,484
GIS	114,550
Facilities Management	0
Office of Budget	41,629
Info Services - Ops/Sys/Prog/Comm	197,120
Info Services - Network	168,297
Info Services - FMS	8,381
Human Resources	93,707
Financial Services & Int. Audit	85,447
Payroll	18,922
Treasurer-Ind	0
Records	0
Purchasing	21,757
Printing/Mail	13,275
Telephone	427
Pros Attny-Ind	101,192
County Manager	129,279
Total Allocation Amount	1,040,468
Total Direct Cost	13,765,829
Indirect Cost Rate	7.56%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

CAMP BONNEVILLE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	180
Human Resources	0
Financial Services & Int. Audit	4,084
Payroll	0
Treasurer-Ind	40
Records	0
Purchasing	3,677
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
County Manager	0
Total Allocation Amount	7,980
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

SPECIAL
INVESTIGATION

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	77
Human Resources	0
Financial Services & Int. Audit	1,735
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
County Manager	0
Total Allocation Amount	1,811
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

NARCOTICS TASK
FORCE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	1,449
Info Services - Ops/Sys/Prog/Comm	30,326
Info Services - Network	25,892
Info Services - FMS	478
Human Resources	0
Financial Services & Int. Audit	10,805
Payroll	0
Treasurer-Ind	1,548
Records	0
Purchasing	782
Printing/Mail	3,396
Telephone	150
Pros Attny-Ind	3,522
County Manager	4,500
Total Allocation Amount	82,849
Total Direct Cost	477,724
Indirect Cost Rate	17.34%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

CHILD JUSTICE
CENTER

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	953
Facilities Management	16,560
Office of Budget	2,905
Info Services - Ops/Sys/Prog/Comm	38,991
Info Services - Network	33,289
Info Services - FMS	829
Human Resources	8,574
Financial Services & Int. Audit	9,215
Payroll	1,731
Treasurer-Ind	0
Records	0
Purchasing	3,678
Printing/Mail	6,808
Telephone	348
Pros Attny-Ind	7,062
County Manager	9,022
Total Allocation Amount	139,966
Total Direct Cost	957,805
Indirect Cost Rate	14.61%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets VETERANS
ASSISTANCE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	1,793
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	51
Human Resources	0
Financial Services & Int. Audit	1,156
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	156
Printing/Mail	4,202
Telephone	0
Pros Attny-Ind	4,360
County Manager	5,570
Total Allocation Amount	17,289
Total Direct Cost	591,252
Indirect Cost Rate	2.92%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

VICTIM WITNESS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	1,610
Info Services - Ops/Sys/Prog/Comm	6,498
Info Services - Network	5,548
Info Services - FMS	479
Human Resources	9,493
Financial Services & Int. Audit	289
Payroll	1,917
Treasurer-Ind	1,429
Records	1,640
Purchasing	0
Printing/Mail	3,773
Telephone	47
Pros Attny-Ind	3,914
County Manager	5,000
Total Allocation Amount	41,638
Total Direct Cost	530,778
Indirect Cost Rate	7.84%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

METROPOLITAN
PARKS DISTRICT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	23,580
GIS	0
Facilities Management	0
Office of Budget	18,657
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	3,340
Human Resources	0
Financial Services & Int. Audit	75,563
Payroll	0
Treasurer-Ind	57,250
Records	0
Purchasing	21,123
Printing/Mail	43,717
Telephone	0
Pros Attny-Ind	45,351
County Manager	57,939
Total Allocation Amount	346,519
Total Direct Cost	6,150,671
Indirect Cost Rate	5.63%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

DEPARTMENT of
COMMUNITY
SERVICES

Allocation Sheets

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	51,456
Facilities Management	0
Office of Budget	20,102
Info Services - Ops/Sys/Prog/Comm	95,311
Info Services - Network	81,374
Info Services - FMS	9,761
Human Resources	77,170
Financial Services & Int. Audit	135,045
Payroll	15,583
Treasurer-Ind	8,099
Records	12,551
Purchasing	33,487
Printing/Mail	6,411
Telephone	838
Pros Attny-Ind	48,866
County Manager	62,428
Total Allocation Amount	658,483
Total Direct Cost	6,629,650
Indirect Cost Rate	9.93%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

SOLID WASTE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	16,471
Facilities Management	0
Office of Budget	6,948
Info Services - Ops/Sys/Prog/Comm	34,659
Info Services - Network	29,591
Info Services - FMS	2,359
Human Resources	17,149
Financial Services & Int. Audit	34,294
Payroll	3,463
Treasurer-Ind	3,057
Records	0
Purchasing	5,085
Printing/Mail	2,216
Telephone	0
Pros Attny-Ind	16,889
County Manager	21,576
Total Allocation Amount	193,755
Total Direct Cost	2,290,483
Indirect Cost Rate	8.46%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets CLEAN WATER
FUND

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	3,752
GIS	86,508
Facilities Management	0
Office of Budget	14,761
Info Services - Ops/Sys/Prog/Comm	56,320
Info Services - Network	48,085
Info Services - FMS	1,967
Human Resources	25,111
Financial Services & Int. Audit	16,587
Payroll	5,071
Treasurer-Ind	0
Records	0
Purchasing	3,989
Printing/Mail	4,707
Telephone	0
Pros Attny-Ind	35,882
County Manager	45,841
Total Allocation Amount	348,583
Total Direct Cost	4,866,454
Indirect Cost Rate	7.16%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets WASTEWATER
OPERATIONS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	21,712
Facilities Management	0
Office of Budget	11,122
Info Services - Ops/Sys/Prog/Comm	25,994
Info Services - Network	22,193
Info Services - FMS	2,422
Human Resources	17,761
Financial Services & Int. Audit	35,053
Payroll	3,587
Treasurer-Ind	0
Records	0
Purchasing	13,065
Printing/Mail	3,547
Telephone	340
Pros Attny-Ind	27,037
County Manager	34,541
Total Allocation Amount	218,374
Total Direct Cost	3,666,817
Indirect Cost Rate	5.96%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

ELECTIONS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	5,889
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	13,667
GIS	10,482
Facilities Management	0
Office of Budget	5,323
Info Services - Ops/Sys/Prog/Comm	45,489
Info Services - Network	38,838
Info Services - FMS	1,067
Human Resources	8,574
Financial Services & Int. Audit	14,599
Payroll	1,731
Treasurer-Ind	40
Records	19,825
Purchasing	5,164
Printing/Mail	1,697
Telephone	459
Pros Attny-Ind	12,939
County Manager	16,530
Total Allocation Amount	202,312
Total Direct Cost	1,754,781
Indirect Cost Rate	11.53%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

ER&R

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	29,199
Facilities Management	0
Office of Budget	13,723
Info Services - Ops/Sys/Prog/Comm	36,825
Info Services - Network	31,440
Info Services - FMS	4,861
Human Resources	25,111
Financial Services & Int. Audit	82,068
Payroll	5,071
Treasurer-Ind	119
Records	945
Purchasing	19,010
Printing/Mail	4,376
Telephone	158
Pros Attny-Ind	33,358
County Manager	42,617
Total Allocation Amount	328,881
Total Direct Cost	4,524,168
Indirect Cost Rate	7.27%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

TER&R

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	7,401
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	1,940
Human Resources	29,398
Financial Services & Int. Audit	11,203
Payroll	5,936
Treasurer-Ind	0
Records	0
Purchasing	6,259
Printing/Mail	2,360
Telephone	0
Pros Attny-Ind	17,992
County Manager	22,985
Total Allocation Amount	105,475
Total Direct Cost	2,440,093
Indirect Cost Rate	4.32%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

CENTRAL STORES

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

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

FACILITIES
MANAGEMENT -
DIR

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	44,922
Facilities Management	0
Office of Budget	27,006
Info Services - Ops/Sys/Prog/Comm	19,495
Info Services - Network	16,645
Info Services - FMS	8,831
Human Resources	46,547
Financial Services & Int. Audit	148,054
Payroll	9,399
Treasurer-Ind	278
Records	0
Purchasing	19,870
Printing/Mail	63,282
Telephone	0
Pros Attny-Ind	65,647
County Manager	83,867
Total Allocation Amount	553,844
Total Direct Cost	8,903,245
Indirect Cost Rate	6.22%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

MOSQUITO
CONTROL DISTRICT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	983
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	461
Human Resources	3,981
Financial Services & Int. Audit	5,999
Payroll	804
Treasurer-Ind	40
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
County Manager	3,052
Total Allocation Amount	15,318
Total Direct Cost	323,961
Indirect Cost Rate	4.73%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

REGIONAL
TRANSPORTATION
COUNCIL

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	942
Human Resources	13,474
Financial Services & Int. Audit	6,324
Payroll	2,721
Treasurer-Ind	1,747
Records	0
Purchasing	0
Printing/Mail	0
Telephone	119
Pros Attny-Ind	0
County Manager	0
Total Allocation Amount	25,326
Total Direct Cost	1,693,693
Indirect Cost Rate	1.50%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

SOUTHWEST
WASHINGTON
CLEAN AIR
AGENCY

Allocation Sheets

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	1,853
Human Resources	22,049
Financial Services & Int. Audit	17,418
Payroll	4,452
Treasurer-Ind	10,005
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
County Manager	0
Total Allocation Amount	55,777
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

HEALTH
DEPARTMENT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	82,840
Facilities Management	0
Office of Budget	30,515
Info Services - Ops/Sys/Prog/Comm	223,114
Info Services - Network	190,490
Info Services - FMS	8,482
Human Resources	110,304
Financial Services & Int. Audit	69,275
Payroll	22,274
Treasurer-Ind	61,736
Records	18,541
Purchasing	25,354
Printing/Mail	0
Telephone	1,898
Pros Attny-Ind	74,177
County Manager	94,765
Total Allocation Amount	1,013,764
Total Direct Cost	10,063,377
Indirect Cost Rate	10.07%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

EMERGENCY
MANAGEMENT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	3,315
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	5,107
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
County Manager	0
Total Allocation Amount	8,422
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

LAW LIBRARY

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	6,195
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	33,913
Office of Budget	551
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	480
Human Resources	4,900
Financial Services & Int. Audit	5,421
Payroll	989
Treasurer-Ind	9,449
Records	0
Purchasing	0
Printing/Mail	1,290
Telephone	16
Pros Attny-Ind	1,338
County Manager	1,710
Total Allocation Amount	66,252
Total Direct Cost	181,504
Indirect Cost Rate	36.50%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

CRESA

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	3,345
Human Resources	27,255
Financial Services & Int. Audit	45,388
Payroll	22,014
Treasurer-Ind	3,494
Records	1,587
Purchasing	10,951
Printing/Mail	10,625
Telephone	0
Pros Attny-Ind	26,970
County Manager	0
Total Allocation Amount	151,630
Total Direct Cost	10,984,376
Indirect Cost Rate	1.38%

**2019 Clark County Indirect Cost Allocation
2017 Costs
Detail by Central Service Department**

Allocation Sheets

Agencies

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
GIS	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	12,357
Human Resources	0
Financial Services & Int. Audit	279,558
Payroll	38,339
Treasurer-Ind	734,835
Records	0
Purchasing	3,443
Printing/Mail	0
Telephone	150
Pros Attny-Ind	0
County Manager	0
Total Allocation Amount	1,068,682
Total Direct Cost	0
Indirect Cost Rate	0.00%