

Central Service Cost Allocation Plan For 2017

Clark County Washington



Representing costs for the year ending December 31, 2015

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First Year of 2016-2017 Biennial Budget Central Service Allocation Plan for Clark County Based on the Year 2015

Introduction

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

Purpose

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

Definitions

The following terms are used:

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

Source of Data

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

Methodology

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

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

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

CERTIFICATE OF COST ALLOCATION PLAN

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

- (1) All costs included in this proposal, representing costs for the year ending December 31, 2015, to establish cost allocations or billings for the first year of the biennial budget period of 2017-2018. These are allowable in accordance with the requirements of 2 CFR 200, "Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards". Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct.

Governmental Unit: Clark County, Washington

Signature:



Name of Official:

Mark Gassaway

Title:

Finance Director

Date of Execution:

14 September, 2016

Central Service Cost Allocation Plan

Summary of Costs and Rate By Department/Org Unit

**2017 Central Service Cost Allocation Plan (2015 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	2017 Total IC	2015 Total Expenses	2017 IC %
ASSESSMENT	634,061	3,895,592	16.28%
AUDITOR-Auto License & Recording	129,772	1,210,247	10.72%
TREASURER-DIR	158,645	1,727,787	9.18%
BOE	22,699	204,898	11.08%
COMMUNITY SUPPORT	459	0	0.00%
COUNTY CLERK	576,205	3,389,933	17.00%
DISTRICT COURT	1,175,891	4,513,601	26.05%
SUPERIOR COURT	624,975	3,788,906	16.49%
JUVENILE	1,393,320	9,148,629	15.23%
SHERIFF LAW ENFORCEMENT	1,664,599	19,937,164	8.35%
SHERIFF CIVIL/SUPPORT	1,252,734	7,240,028	17.30%
SHERIFF EXEC/ADMIN	456,364	3,228,718	14.13%
JAIL	2,222,062	20,143,850	11.03%
PROS ATTN- DIR	889,924	7,327,093	12.15%
PA-CHILD SUPPORT	95,330	2,052,993	4.64%
MEDICAL EXAMINER	172,411	1,172,711	14.70%
COMMISSIONERS	212,273	1,540,572	13.78%
COUNTYWIDE SERVICES	22,169	586,184	3.78%
CONTINGENCY	615	(385)	-159.77%
LOSS CONTROL	112,275	219,377	51.18%
CVTV	541	0	0.00%
COOP EXTENSION SERVICES	239	0	0.00%
INDIGENT DEFENSE	278,961	5,324,930	5.24%
LEWIS & CLARK RAILROAD	8,289	181,131	4.58%
CORRECTIONS	563,449	5,940,415	9.49%
ENVIRONMENTAL SERVICES	518,334	3,343,518	15.50%
PARKS	882,152	4,920	17929.84%
AUDITOR'S O&M	14,391	391,462	3.68%
Event Center	174,583	5,167,155	3.38%
EMS FUND	77	0	0.00%
GIS	274,369	2,117,407	12.96%
TRI-MOUNTAIN GOLF	125,816	1,499,931	8.39%
SPECIAL LAW ENFORCEMENT	29	0	0.00%
MENTAL HEALTH SALES TAX (1033)	42,390	1,212,534	3.50%
COMMUNITY DEV ADMIN	215,483	1,207,674	17.84%
ENGINEERING	84,624	1,491,876	5.67%

**2017 Central Service Cost Allocation Plan (2015 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	2017 Total IC	2015 Total Expenses	2017 IC %
DEVELOPMENT SERVICES	57,077	818,883	6.97%
LONG RANGE PLANNING	151,665	1,522,444	9.96%
CUSTOMER SERVICE	170,670	1,472,155	11.59%
ANIMAL CONTROL	102,992	1,161,313	8.87%
BUILDING	250,528	3,129,275	8.01%
CODE ENFORCEMENT	38,251	476,375	8.03%
FIRE MARSHAL	101,935	1,150,306	8.86%
PW - TRANSPORTATION	1,054,828	21,620,613	4.88%
PW - ADMIN	117,290	2,153,358	5.45%
PW - ROAD OPERATIONS	526,117	13,593,991	3.87%
CAMP BONNEVILLE	11,879	0	0.00%
SPECIAL INVESTIGATION	2,277	0	0.00%
NARCOTICS TASK FORCE	44,878	313,264	14.33%
CHILD JUSTICE CENTER	108,886	808,704	13.46%
VETERANS ASSISTANCE	10,046	515,073	1.95%
VICTIM WITNESS	26,616	455,128	5.85%
MPD-OPERATIONS FUND	205,031	5,584,373	3.67%
DEPT. of COMMUNITY SERVICES	617,677	7,085,696	8.72%
STADIUM CONVENTION	1,051	0	0.00%
SOLID WASTE	188,007	2,520,577	7.46%
CLEAN WATER FUND / BBC	194,038	4,497,270	4.31%
WASTEWATER OPERATIONS	149,513	3,281,718	4.56%
ELECTIONS	134,443	1,787,844	7.52%
ER&R (Depts 555, 566, 577)	278,335	4,981,309	5.59%
TER&R	64,626	1,622,096	3.98%
FACILITIES MANAGEMENT-DIRECT	401,257	8,661,541	4.63%
MOSQUITO CONTROL DISTRICT	20,872	244,498	8.54%
REGIONAL TRANSPORTATION COUNCIL	22,446	1,508,028	1.49%
HEALTH DEPARTMENT	791,570	9,896,349	8.00%
LAW LIBRARY	59,009	196,292	30.06%
CRESA	176,536	10,909,687	1.62%
Agencies (other Fire Dist. Etc.)	662,521	0	0.00%
TOTAL	\$21,792,611	\$231,179,005	9.43%

Central Service Cost Allocation Plan

Summary of Cost Allocation By Department/Org Unit

**2017 Central Service Cost Allocation Plan (2015 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	COURT HOUSE	FRANKLIN CENTER	CORRECTIONS CENTER	JUVENILE CENTER	PUBLIC SERVICE CENTER	PEPSI BUILDING		BOND INTEREST	EQUIPMENT DEPRECIATION	FACILITIES				HUMAN RESOURCES		
						1408 FRANKLIN	BUILDING			MANAGE- MENT- IND	OFFICE OF BUDGET	INFO SERV- Ops/Sys/Prog	INFO SERV- Network		INFO SERV- FMS	
COURTHOUSE	(110,594)															
FRANKLIN CENTER	0	(9,214)														
CORRECTIONS CENTER (Jail/JWC)	0	0	(337,830)													
JUVENILE CENTER	0	0	0	(213,570)												
PUBLIC SERVICE CENTER	0	0	0	0	(85,771)											
1408 FRANKLIN	0	0	0	0	0	(1,075)										
PEPSI BUILDING	0	0	0	0	0	0	(39,356)									
BOND INTEREST	0	0	0	0	0	0	0	(223,679)								
EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	(2,248,018)							
FACILITIES MANAGEMENT	0	0	0	0	878	0	12,040	159,961	6,686	(5,074,616)						
Budget Office	0	0	0	0	2,451	0	0	0	2,558	36,533	(494,782)					
INFO SERVICES-Ops/Sys/Prog	0	0	0	0	6,692	0	0	0	2,202	99,735	4,234	(2,086,133)				
INFO SERVICES-Network	0	0	0	0	744	0	0	0	1,507,309	11,082	4,867	9,964	(3,813,947)			
INFO SERVICES FMS	0	0	0	0	0	0	0	0	0	0	857	0	0	(400,266)		
HUMAN RESOURCES	0	0	0	0	2,533	0	0	0	0	37,751	3,607	34,164	62,760	3,017	(1,824,973)	
FINANCIAL SERVICES & INT AUDIT	0	0	0	0	3,512	0	0	0	142	52,334	3,848	49,822	91,524	3,390	22,570	
PAYROLL	0	0	0	0	390	0	0	0	0	5,815	665	5,694	10,460	467	4,299	
TREASURY-IND	0	0	0	0	1,009	0	0	0	13,759	15,039	1,446	45,552	83,679	2,570	15,316	
RECORDS	0	0	0	0	0	0	4,732	62,865	0	9,885	555	4,270	7,845	233	2,150	
PURCHASING	0	0	0	0	1,798	0	0	0	0	26,791	1,887	28,470	52,300	5,302	10,748	
PRINTING/MAIL	0	0	0	0	0	171	0	0	0	22,390	1,628	5,694	10,460	467	4,299	
TELEPHONE	0	0	0	0	0	0	0	0	0	0	1	1,423	2,615	117	1,075	
PROS ATTN-IND	3,275	1,690	0	0	0	0	0	0	0	20,801	2,790	28,470	52,300	1,400	12,897	
PUBLIC INFORMATION & OUTREACH	0	0	0	0	1,655	0	0	0	0	24,660	1,290	11,388	20,920	832	6,449	
ASSESSMENT	0	0	0	0	8,375	0	0	0	0	124,821	8,359	93,951	251,417	6,080	48,365	
AUDITOR-Auto License & Recording	0	0	0	0	346	238	0	0	0	21,507	36,448	2,597	8,541	15,690	1,983	18,271
TREASURER-DIR	0	0	0	0	53	0	0	0	0	1,039	792	3,707	7,829	93,211	1,341	12,360
BOE	0	0	0	0	0	0	0	0	0	0	440	4,270	7,845	369	2,150	
COMMUNITY SUPPORT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
COUNTY CLERK	11,418	0	0	0	0	0	0	0	0	2,397	68,632	7,274	91,104	167,359	7,355	47,290
DISTRICT COURT	29,249	0	0	0	0	0	0	0	0	77,901	641,521	9,685	57,652	112,090	9,820	48,365
SUPERIOR COURT	46,344	0	0	0	0	0	0	0	0	0	278,567	8,130	41,281	82,018	7,316	31,706
JUVENILE	0	0	0	213,570	0	0	0	0	0	941	450,824	19,631	108,186	248,207	14,733	94,043
SHERIFF LAW ENFORCEMENT	0	0	7,779	0	0	0	0	0	0	339,837	25,028	42,768	118,890	218,403	38,136	159,067
SHERIFF CIVIL/SUPPORT	0	0	46,675	0	0	0	22,584	0	0	197,345	15,535	209,083	384,088	16,526	83,295	
SHERIFF EXEC/ADMIN	0	0	23,337	0	0	0	0	0	0	75,083	6,928	81,993	150,623	4,009	28,482	
JAIL	0	0	245,098	0	0	0	0	853	40,883	1,160,732	43,222	32,029	58,837	21,976	175,189	
PROS ATTN-DIR	14,584	7,524	0	0	0	0	0	0	519	170,684	15,722	106,762	196,123	11,287	76,847	
PA-CHILD SUPPORT	0	0	0	0	0	0	0	0	0	0	4,405	0	0	2,942	21,496	
MEDICAL EXAMINER	0	0	0	0	0	0	0	0	19,408	90,015	2,497	5,694	10,460	1,525	9,404	
COMMISSIONERS	0	0	0	0	7,068	0	0	0	0	105,337	3,306	11,388	20,920	2,137	12,897	
COUNTYWIDE SERVICES	0	0	0	0	0	0	0	0	0	0	1,258	0	0	0	529	
LAND CONSERVATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
LOSS CONTROL	0	0	0	0	409	0	0	0	0	6,089	471	4,270	7,845	4,977	5,374	
ESA Endangered Species Act	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
CVTV	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14	
COOP EXTENSION SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
INDIGENT DEFENSE	0	0	0	0	0	0	0	0	0	0	11,426	0	0	0	15,911	
LEWIS & CLARK RAILROAD	0	0	0	0	0	0	0	0	0	0	370	0	0	0	261	
CORRECTIONS	0	0	14,940	0	0	0	0	0	0	128,713	12,747	24,199	106,291	11,475	76,041	
ENVIRONMENTAL SERVICES	0	0	0	0	7,819	0	0	0	0	116,528	7,174	82,563	151,669	6,283	28,213	
PARKS	0	0	0	0	0	0	0	0	23,966	780,706	0	12,811	23,535	3,984	35,468	
AUDITOR'S O&M	0	0	0	0	0	0	0	0	0	0	840	0	0	0	221	
Event Center	0	0	0	0	0	0	0	0	50,674	0	8,895	0	0	0	5,179	
EMS FUND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	

**2017 Central Service Cost Allocation Plan (2015 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	COURT HOUSE	FRANKLIN CENTER	CORRECTIONS CENTER	JUVENILE CENTER	PUBLIC SERVICE CENTER	FACILITIES		BOND INTEREST	EQUIPMENT DEPRECIATION	MANAGE- MENT- IND	OFFICE OF BUDGET	INFO SERV- Ops/Sys/Prog	INFO SERV- Network	INFO SERV- FMS	HUMAN RESOURCES
						1408 FRANKLIN	PEPSI BUILDING								
RADIO COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GIS	0	0	0	0	4,024	0	0	0	23,299	59,975	4,543	37,011	67,989	3,202	20,421
TRI-MOUNTAIN GOLF	0	0	0	0	0	0	0	0	0	62,044	3,219	0	0	86	0
SPECIAL LAW ENFORCEMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MENTAL HEALTH SALES TAX (1033)	0	0	0	0	0	0	0	0	0	0	2,602	0	0	2,013	13,972
COMMUNITY DEV ADMIN	0	0	0	0	0	0	0	0	11,220	0	2,591	42,705	79,651	1,642	13,542
DEVELOPMENT REVIEW	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ENGINEERING	0	0	0	0	0	0	0	0	0	0	3,201	14,235	26,150	1,657	8,598
INSPECTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DEVELOPMENT SERVICES	0	0	0	0	0	0	0	0	0	0	1,757	9,964	18,305	1,167	7,255
LONG RANGE PLANNING	0	0	0	0	2,174	0	0	0	0	32,393	3,267	19,929	36,610	2,493	11,823
CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	3,159	37,011	67,989	2,813	19,346
ANIMAL CONTROL	0	0	0	0	1,226	0	0	0	0	18,267	2,492	8,541	15,690	1,720	6,449
BUILDING	0	0	0	0	0	0	0	0	0	0	6,715	45,552	83,679	5,455	36,542
CODE ENFORCEMENT	0	0	0	0	409	0	0	0	0	6,089	1,022	5,694	10,460	611	4,299
FIRE MARSHAL	0	0	0	0	409	0	0	0	0	6,089	2,468	9,964	18,305	4,154	7,523
PW - TRANSPORTATION	0	0	0	0	0	0	0	0	101,843	0	46,393	120,997	222,273	22,036	92,431
PW - ADMIN	0	0	0	0	0	0	0	0	0	0	4,621	7,829	14,382	3,344	19,883
PW - ROAD OPERATIONS	0	0	0	0	0	0	0	0	(3,029)	0	29,123	59,787	109,829	17,324	88,669
CAMP BONNEVILLE	0	0	0	0	0	0	0	0	0	0	0	0	0	341	0
SPECIAL INVESTIGATION	0	0	0	0	0	0	0	0	0	0	0	0	0	203	0
NARCOTICS TASK FORCE	0	0	0	0	0	0	0	0	0	0	672	8,541	15,690	1,100	0
CHILD JUSTICE CENTER	0	0	0	0	0	0	0	0	0	29,191	1,735	14,235	26,150	1,393	5,374
VETERANS ASSISTANCE	0	0	0	0	0	0	0	0	0	0	1,105	0	0	100	0
VICTIM WITNESS	0	0	0	0	0	0	0	0	0	0	977	2,135	3,922	688	6,180
CJA 0.1% SALES TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MPD-OPERATIONS FUND	0	0	0	0	0	0	0	0	0	0	11,983	8,541	15,690	5,541	0
DEPT. of COMMUNITY SERVICES	0	0	0	0	0	0	0	0	0	0	15,199	66,904	122,904	20,628	68,248
SOLID WASTE	0	0	0	0	0	0	0	0	2,957	0	5,409	24,199	44,455	5,119	13,972
CLEAN WATER FUND / BBC	0	0	0	0	0	0	0	0	0	0	9,650	27,046	49,685	3,506	19,883
WASTEWATER OPERATIONS	0	0	0	0	0	0	0	0	0	0	7,042	15,658	28,765	4,268	16,928
ELECTIONS	0	0	0	0	0	666	0	0	0	0	3,836	21,352	39,225	2,416	8,598
ER&R (Depts 555, 566, 577)	0	0	0	0	0	0	0	0	0	0	10,689	19,929	36,610	10,709	24,182
TER&R	0	0	0	0	0	0	0	0	0	0	3,481	0	0	3,166	18,056
CENTRAL STORES	0	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	0	18,586	12,811	23,535	16,466	45,141
MOSQUITO CONTROL DISTRICT	0	0	0	0	0	0	0	0	0	0	525	2,847	5,230	1,065	3,493
REGIONAL TRANSPORTATION COUNCIL	0	0	0	0	0	0	0	0	0	0	0	0	0	1,835	10,748
SWCAA	0	0	0	0	0	0	0	0	0	0	0	0	0	3,631	18,271
HEALTH DEPARTMENT	0	0	0	0	0	0	0	0	0	0	21,235	115,303	211,813	18,602	94,688
EMERGENCY MANAGEMENT	0	0	0	0	368	0	0	0	0	5,480	0	0	0	0	0
LAW LIBRARY	5,724	0	0	0	0	0	0	0	0	34,408	421	0	0	795	2,150
CRESA	0	0	0	0	0	0	0	0	0	0	0	0	0	9,113	24,182
Agencies (other Fire Dist. Etc.)	0	0	0	0	0	0	0	0	0	0	0	0	0	5,624	0
TOTAL	0	0	0	0	0	0	0	0	0	(0)	0	0	(0)	0	0

**2017 Central Service Cost Allocation Plan (2015 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	FINANCIAL SERVICES & INT							PROS ATTNY-IND	PIO	2017 Total IC	2015 Total Expenses	2017 IC %
	AUDIT	PAYROLL	TREASURY-IND	RECORDS	PURCHASING	PRINTING/ MAIL	TELEPHONE					
COURTHOUSE										110,594		
FRANKLIN CENTER										9,214		
CORRECTIONS CENTER (Jail/JWC)										337,830		
JUVENILE CENTER										213,570		
PUBLIC SERVICE CENTER										85,771		
1408 FRANKLIN										1,075		
PEPSI BUILDING										39,356		
BOND INTEREST										223,679		
EQUIPMENT DEPRECIATION										2,248,018		
FACILITIES MANAGEMENT										4,895,050		
Budget Office										453,240		
INFO SERVICES-Ops/Sys/Prog										1,973,269		
INFO SERVICES-Network										2,279,981		
INFO SERVICES FMS										399,409		
HUMAN RESOURCES										1,681,141		
FINANCIAL SERVICES & INT AUDIT	(2,020,600)									1,793,458		
PAYROLL	0	(337,843)								310,053		
TREASURY-IND	9,253	2,523	(863,945)							673,799		
RECORDS	0	354	0	(351,755)						258,866		
PURCHASING	42,148	1,770	0	1,151	(1,051,575)					879,212		
PRINTING/MAIL	0	708	0	53	0	(104,900)				59,032		
TELEPHONE	0	177	0	35	0	0	(20,221)			14,774		
PROS ATTNY-IND	0	2,124	0	8,340	0	8,147	127	(1,442,803)		1,300,441		
PUBLIC INFORMATION & OUTREACH	1,347	1,062	0	230	8,185	3,767	96	3,988	(687,099)	601,232		
										<u>20,842,064</u>		
ASSESSMENT	8,471	7,966	74	7,809	2,438	24,406	478	25,838	15,213	634,061	3,895,592	16.28%
AUDITOR-Auto License & Recording	0	3,009	0	496	0	7,582	311	8,027	4,726	129,772	1,210,247	10.72%
TREASURER-DIR	0	2,036	0	7,074	0	10,825	171	11,460	6,747	158,645	1,727,787	9.18%
BOE	1,382	354	0	1,523	891	1,284	32	1,359	800	22,699	204,898	11.08%
COMMUNITY SUPPORT	0	0	295	0	164	0	0	0	0	459	0	0.00%
COUNTY CLERK	22,661	7,789	2,066	70,509	12,969	21,238	422	22,484	13,238	576,205	3,389,933	17.00%
DISTRICT COURT	46,592	7,966	8,559	35,431	14,609	28,277	613	29,936	17,626	1,175,891	4,513,601	26.05%
SUPERIOR COURT	39,494	5,222	443	3,701	16,364	23,738	725	25,130	14,796	624,975	3,788,906	16.49%
JUVENILE	46,139	15,489	1,476	443	25,112	57,317	804	60,680	35,726	1,393,320	9,148,629	15.23%
SHERIFF LAW ENFORCEMENT	212,737	26,199	79,022	28,384	32,586	124,871	860	132,198	77,834	1,664,599	19,937,164	8.35%
SHERIFF CIVIL/SUPPORT	76,300	13,719	0	0	65,341	45,359	589	48,021	28,273	1,252,734	7,240,028	17.30%
SHERIFF EXEC/ADMIN	9,362	4,691	148	0	17,113	20,228	342	21,415	12,608	456,364	3,228,718	14.13%
JAIL	30,215	28,854	0	14,927	29,606	126,196	1,186	133,600	78,659	2,222,062	20,143,850	11.03%
PROS ATTNY-DIR	30,047	12,657	23,906	59,159	40,262	45,905	725	48,598	28,613	889,924	7,327,093	12.15%
PA-CHILD SUPPORT	6,211	3,540	74	17,317	4,642	12,862	207	13,617	8,017	95,330	2,052,993	4.64%
MEDICAL EXAMINER	5,146	1,549	221	0	6,823	7,292	111	7,719	4,545	172,411	1,172,711	14.70%
COMMISSIONERS	7,514	2,124	0	567	12,827	9,652	303	10,218	6,016	212,273	1,540,572	13.78%
COUNTYWIDE SERVICES	5,387	0	74	0	4,992	3,672	80	3,888	2,289	22,169	586,184	3.78%
LAND CONSERVATION	0	0	0	0	0	0	0	0	0	0	0	0.00%
LOSS CONTROL	44,776	885	2,509	744	30,170	1,374	72	1,455	857	112,275	219,377	51.18%
ESA Endangered Species Act	0	0	0	0	0	0	0	0	0	0	0	0.00%
CVTV	142	0	221	0	164	0	0	0	0	541	0	0.00%
COOP EXTENSION SERVICES	0	0	0	0	0	0	239	0	0	239	0	0.00%
INDIGENT DEFENSE	162,150	0	0	0	0	33,361	0	35,318	20,794	278,961	5,324,930	5.24%
LEWIS & CLARK RAILROAD	2,665	0	0	124	1,968	1,081	0	1,145	674	8,289	181,131	4.58%
CORRECTIONS	32,847	12,524	74	19,035	23,849	37,217	900	39,401	23,198	563,449	5,940,415	9.49%
ENVIRONMENTAL SERVICES	32,828	4,647	738	390	23,302	20,947	0	22,176	13,057	518,334	3,343,518	15.50%
PARKS	1,378	0	295	0	0	0	8	0	0	882,152	4,920	17929.84%
AUDITOR'S O&M	2,249	0	29	0	5,357	1,571	0	2,596	1,529	14,391	391,462	3.68%
Event Center	52,776	0	27,998	1,204	27,531	0	326	0	0	174,583	5,167,155	3.38%
EMS FUND	70	0	0	0	0	0	0	0	0	77	0	0.00%

**2017 Central Service Cost Allocation Plan (2015 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	FINANCIAL SERVICES & INT										2017 Total IC	2015 Total Expenses	2017 IC %
	AUDIT	PAYROLL	TREASURY-IND	RECORDS	PURCHASING	PRINTING/ MAIL	TELEPHONE	PROS ATTN-IND	PIO				
RADIO COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
GIS	10,049	3,363	6,363	673	2,433	8,495	215	14,044	8,269		274,369	2,117,407	12.96%
TRI-MOUNTAIN GOLF	878	0	33,668	0	4,097	6,018	0	9,949	5,857		125,816	1,499,931	8.39%
SPECIAL LAW ENFORCEMENT	0	0	29	0	0	0	0	0	0		29	0	0.00%
MENTAL HEALTH SALES TAX (1033)	5,060	2,301	347	0	2,691	627	0	8,042	4,735		42,390	1,212,534	3.50%
COMMUNITY DEV ADMIN	1,757	2,230	31,093	7,118	8,351	624	231	8,010	4,716		215,483	1,207,674	17.84%
DEVELOPMENT REVIEW	0	0	0	0	0	0	0	0	0		0	0	0.00%
ENGINEERING	7,379	1,416	0	0	5,496	771	0	9,895	5,826		84,624	1,491,876	5.67%
INSPECTION	0	0	0	0	0	0	0	0	0		0	0	0.00%
DEVELOPMENT SERVICES	3,865	1,195	0	0	4,469	423	48	5,431	3,198		57,077	818,883	6.97%
LONG RANGE PLANNING	12,333	1,947	58	0	11,698	787	111	10,098	5,945		151,665	1,522,444	9.96%
CUSTOMER SERVICE	7,273	3,186	0	0	12,208	761	1,409	9,764	5,749		170,670	1,472,155	11.59%
ANIMAL CONTROL	10,401	1,062	6,421	2,072	15,719	600	96	7,703	4,535		102,992	1,161,313	8.87%
BUILDING	15,179	6,019	29	0	16,374	1,618	390	20,755	12,220		250,528	3,129,275	8.01%
CODE ENFORCEMENT	1,476	708	376	0	1,777	246	64	3,160	1,860		38,251	476,375	8.03%
FIRE MARSHAL	34,013	1,239	0	0	4,935	595	119	7,630	4,492		101,935	1,150,306	8.86%
PW - TRANSPORTATION	122,351	15,224	1,926	2,762	151,313	11,177	701	143,402	0		1,054,828	21,620,613	4.88%
PW - ADMIN	12,088	3,275	8,024	11,509	16,438	1,113	502	14,282	0		117,290	2,153,358	5.45%
PW - ROAD OPERATIONS	78,492	14,604	0	0	33,907	7,016	374	90,020	0		526,117	13,593,991	3.87%
CAMP BONNEVILLE	3,479	0	29	0	8,030	0	0	0	0		11,879	0	0.00%
SPECIAL INVESTIGATION	2,073	0	0	0	0	0	0	0	0		2,277	0	0.00%
NARCOTICS TASK FORCE	11,209	0	694	0	2,200	1,257	215	2,078	1,223		44,878	313,264	14.33%
CHILD JUSTICE CENTER	8,257	885	1,417	0	8,187	3,245	295	5,364	3,158		108,886	808,704	13.46%
VETERANS ASSISTANCE	1,019	0	0	0	328	2,067	0	3,416	2,011		10,046	515,073	1.95%
VICTIM WITNESS	176	1,018	29	1,275	3,555	1,826	40	3,019	1,777		26,616	455,128	5.85%
CJA 0.1% SALES TAX	0	0	0	0	0	0	0	0	0		0	0	0.00%
MPD-OPERATIONS FUND	56,465	0	2,863	0	22,608	22,405	88	37,039	21,807		205,031	5,584,373	3.67%
DEPT. of COMMUNITY SERVICES	134,751	11,241	6,045	13,723	79,012	3,662	717	46,981	27,661		617,677	7,085,696	8.72%
SOLID WASTE	36,718	2,301	2,574	0	22,255	1,303	183	16,718	9,843		188,007	2,520,577	7.46%
CLEAN WATER FUND / BBC	13,739	3,275	58	0	17,314	2,325	167	29,829	17,562		194,038	4,497,270	4.31%
WASTEWATER OPERATIONS	24,772	2,788	0	0	12,688	1,696	326	21,766	12,815		149,513	3,281,718	4.56%
ELECTIONS	15,109	1,416	29	11,014	10,834	924	183	11,858	6,982		134,443	1,787,844	7.52%
ER&R (Depts 555, 566, 577)	82,396	3,983	665	1,080	32,674	2,575	350	33,039	19,452		278,335	4,981,309	5.59%
TER&R	12,298	2,974	0	0	6,719	839	0	10,759	6,334		64,626	1,622,096	3.98%
CENTRAL STORES	0	0	0	0	0	0	0	0	0		0	0	0.00%
FACILITIES MANAGEMENT-DIRECT	117,885	7,435	347	0	33,027	34,752	0	57,449	33,824		401,257	8,661,541	4.63%
MOSQUITO CONTROL DISTRICT	6,992	575	145	0	0	0	0	0	0		20,872	244,498	8.54%
REGIONAL TRANSPORTATION COUNCIL	6,817	1,770	1,157	0	0	0	119	0	0		22,446	1,508,028	1.49%
SWCAA	16,796	3,009	1,678	0	0	0	0	0	0		43,384	0	0.00%
HEALTH DEPARTMENT	84,856	15,595	55,042	20,327	48,518	0	1,306	65,638	38,646		791,570	9,896,349	8.00%
EMERGENCY MANAGEMENT	0	0	0	0	0	0	0	0	0		5,848	0	0.00%
LAW LIBRARY	5,727	354	5,669	0	889	788	16	1,302	767		59,009	196,292	30.06%
CRESA	66,128	15,932	2,545	1,558	27,342	5,640	0	24,096	0		176,536	10,909,687	1.62%
Agencies (other Fire Dist. Etc.)	57,317	35,581	545,709	0	16,060	0	2,230	0	0		662,521	0	0.00%
TOTAL	0	0	0	0	0	0	0	0	0		\$21,792,611	\$231,179,005	9.43%

Central Service Cost Allocation Plan

Allocated Cost Detail

Central Service Cost Allocation Plan

COUNTY COURTHOUSE BUILDING DEPRECIATION

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

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

Basis of Allocation

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

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

	Courthouse
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	86,760
Subtotal	86,760
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$86,760

Clark County Central Service Cost Allocation Plan

DESCRIPTION	COURTHOUSE		
	Square Footage	Percent	Allocation
COURTHOUSE			(110,594)
FRANKLIN CENTER	0	0%	0
CORRECTIONS CENTER (Jail/JWC)	0	0%	0
JUVENILE CENTER	0	0%	0
PUBLIC SERVICE CENTER	0	0%	0
1408 FRANKLIN	0	0%	0
PEPSI BUILDING	0	0%	0
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
FACILITIES MANAGEMENT	0	0%	0
Budget Office	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
INFO SERVICES FMS	0	0%	0
HUMAN RESOURCES	0	0%	0
FINANCIAL SERVICES & INT AUDIT	0	0%	0
PAYROLL	0	0%	0
TREASURY-IND	0	0%	0
RECORDS	0	0%	0
PURCHASING	0	0%	0
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTNY-IND	1,608	3%	3,275
PUBLIC INFORMATION & OUTREACH	0	0%	0
	0		
ASSESSMENT	0	0%	0
AUDITOR-Auto License & Recording	0	0%	0
TREASURER-DIR	0	0%	0
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	5,607	10%	11,418
DISTRICT COURT	14,363	26%	29,249
SUPERIOR COURT	22,758	42%	46,344
JUVENILE	0	0%	0
SHERIFF LAW ENFORCEMENT	0	0%	0
SHERIFF CIVIL/SUPPORT	0	0%	0
SHERIFF EXEC/ADMIN	0	0%	0
JAIL	0	0%	0
PROS ATTNY-DIR	7,162	13%	14,584
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
LOSS CONTROL	0	0%	0
ESA Endangered Species Act	0	0%	0
CVTV	0	0%	0
COOP EXTENSION SERVICES	0	0%	0
INDIGENT DEFENSE	0	0%	0
LEWIS & CLARK RAILROAD	0	0%	0
CORRECTIONS	0	0%	0
ENVIRONMENTAL SERVICES	0	0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	COURTHOUSE		
	Square Footage	Percent	Allocation
PARKS	0	0%	0
AUDITOR'S O&M	0	0%	0
Event Center	0	0%	0
EMS FUND	0	0%	0
RADIO COMMUNICATIONS	0	0%	0
GIS	0	0%	0
TRI-MOUNTAIN GOLF	0	0%	0
SPECIAL LAW ENFORCEMENT	0	0%	0
MENTAL HEALTH SALES TAX	0	0%	0
COMMUNITY DEV ADMIN	0	0%	0
WATER RESOURCES	0	0%	0
DEVELOPMENT REVIEW	0	0%	0
ENGINEERING	0	0%	0
INSPECTION	0	0%	0
DEVELOPMENT SERVICES	0	0%	0
LONG RANGE PLANNING	0	0%	0
CUSTOMER SERVICE	0	0%	0
ANIMAL CONTROL	0	0%	0
BUILDING	0	0%	0
CODE ENFORCEMENT	0	0%	0
FIRE MARSHAL	0	0%	0
PW - TRANSPORTATION	0	0%	0
PW - ADMIN	0	0%	0
PW - ROAD OPERATIONS	0	0%	0
CAMP BONNEVILLE	0	0%	0
SPECIAL INVESTIGATION	0	0%	0
NARCOTICS TASK FORCE	0	0%	0
CHILD JUSTICE CENTER	0	0%	0
VETERANS ASSISTANCE	0	0%	0
VICTIM WITNESS	0	0%	0
CJA 0.1% SALES TAX	0	0%	0
MPD-OPERATIONS FUND	0	0%	0
DEPT. of COMMUNITY SERVICES	0	0%	0
STADIUM CONVENTION	0	0%	0
SOLID WASTE	0	0%	0
CLEAN WATER FUND / BBC	0	0%	0
WASTEWATER OPERATIONS	0	0%	0
ELECTIONS	0	0%	0
ER&R (Depts 555, 566, 577)	0	0%	0
TER&R	0	0%	0
CENTRAL STORES	0	0%	0
FACILITIES MANAGEMENT-DIRECT	0	0%	0
MOSQUITO CONTROL DISTRICT	0	0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0%	0
SWCAA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	0	0%	0
LAW LIBRARY	2,811	5%	5,724
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	54,309	100%	0

Central Service Cost Allocation Plan

FRANKLIN BUILDING DEPRECIATION

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

Basis of Allocation

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

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

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

Clark County Central Service Cost Allocation Plan

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

Clark County Central Service Cost Allocation Plan

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

Central Service Cost Allocation Plan

CORRECTIONS CENTER BUILDING DEPRECIATION

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

Basis of Allocation

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

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

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

Clark County Central Service Cost Allocation Plan

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

Clark County Central Service Cost Allocation Plan

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

Central Service Cost Allocation Plan

JUVENILE CENTER BUILDING DEPRECIATION

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

Basis of Allocation

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

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

	Juvenile Center
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	212,644
Subtotal	212,644
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$212,644

Clark County Central Service Cost Allocation Plan

DESCRIPTION	JUVENILE CENTER		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			(213,570)
PUBLIC SERVICE CENTER	0	0%	0
1408 FRANKLIN	0	0%	0
PEPSI BUILDING	0	0%	0
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
FACILITIES MANAGEMENT	0	0%	0
Budget Office	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
INFO SERVICES FMS	0	0%	0
HUMAN RESOURCES	0	0%	0
FINANCIAL SERVICES & INT AUDIT	0	0%	0
PAYROLL	0	0%	0
TREASURY-IND	0	0%	0
RECORDS	0	0%	0
PURCHASING	0	0%	0
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTNY-IND	0	0%	0
PUBLIC INFORMATION & OUTREACH	0	0%	0
0			
ASSESSMENT	0	0%	0
AUDITOR-Auto License & Recording	0	0%	0
TREASURER-DIR	0	0%	0
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	0	0%	0
DISTRICT COURT	0	0%	0
SUPERIOR COURT	0	0%	0
JUVENILE	26,750	100%	213,570
SHERIFF LAW ENFORCEMENT	0	0%	0
SHERIFF CIVIL/SUPPORT	0	0%	0
SHERIFF EXEC/ADMIN	0	0%	0
JAIL	0	0%	0
PROS ATTNY-DIR	0	0%	0
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
LOSS CONTROL	0	0%	0
ESA Endangered Species Act	0	0%	0
CVTV	0	0%	0
COOP EXTENSION SERVICES	0	0%	0
INDIGENT DEFENSE	0	0%	0
LEWIS & CLARK RAILROAD	0	0%	0
CORRECTIONS	0	0%	0
ENVIRONMENTAL SERVICES	0	0%	0

Clark County Central Service Cost Allocation Plan

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

Central Service Cost Allocation Plan

PUBLIC SERVICE CENTER BUILDING DEPRECIATION

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

Basis of Allocation

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

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

	Public Service Center
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	85,771
Subtotal	85,771
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$85,771

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			(85,771)
1408 FRANKLIN	0	0%	0
PEPSI BUILDING	0	0%	0
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
FACILITIES MANAGEMENT	1,075	1%	878
Budget Office	3,000	3%	2,451
INFO SERVICES-Ops/Sys/Prog	8,190	8%	6,692
INFO SERVICES-Network	910	1%	744
INFO SERVICES FMS	0	0%	0
HUMAN RESOURCES	3,100	3%	2,533
FINANCIAL SERVICES & INT AUDIT	4,298	4%	3,512
PAYROLL	478	0%	390
TREASURY-IND	1,235	1%	1,009
RECORDS	0	0%	0
PURCHASING	2,200	2%	1,798
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTN-IND	0	0%	0
PUBLIC INFORMATION & OUTREACH	2,025	2%	1,655
	0		
ASSESSMENT	10,250	10%	8,375
AUDITOR-Auto License & Recording	424	0%	346
TREASURER-DIR	65	0%	53
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	8,650	8%	7,068
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
LOSS CONTROL	500	0%	409
ESA Endangered Species Act	0	0%	0
CVTV	0	0%	0
COOP EXTENSION SERVICES	0	0%	0
INDIGENT DEFENSE	0	0%	0
LEWIS & CLARK RAILROAD	0	0%	0
CORRECTIONS	0	0%	0
ENVIRONMENTAL SERVICES	9,569	9%	7,819

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PUBLIC SERVICE CENTER		
	Square Footage	Percent	Allocation
PARKS	0	0%	0
AUDITOR'S O&M	0	0%	0
Event Center	0	0%	0
EMS FUND	0	0%	0
RADIO COMMUNICATIONS	0	0%	0
GIS	4,925	5%	4,024
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%	3,064
INSPECTION	0	0%	0
DEVELOPMENT SERVICES	3,265	3%	2,668
LONG RANGE PLANNING	2,660	3%	2,174
CUSTOMER SERVICE	4,400	4%	3,595
ANIMAL CONTROL	1,500	1%	1,226
BUILDING	4,700	4%	3,840
CODE ENFORCEMENT	500	0%	409
FIRE MARSHAL	500	0%	409
PW - TRANSPORTATION	10,050	10%	8,212
PW - ADMIN	10,475	10%	8,559
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
	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%	1,491
SWCAA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	450	0%	368
LAW LIBRARY	0	0%	0
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	104,968	100%	0

Central Service Cost Allocation Plan

1408 FRANKLIN BUILDING DEPRECIATION

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

Basis of Allocation

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

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

	1408 Franklin
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	1,075
Subtotal	1,075
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$1,075

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			(1,075)
PEPSI BUILDING	0	0%	0
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
FACILITIES MANAGEMENT	0	0%	0
Budget Office	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
INFO SERVICES FMS	0	0%	0
HUMAN RESOURCES	0	0%	0
FINANCIAL SERVICES & INT AUDIT	0	0%	0
PAYROLL	0	0%	0
TREASURY-IND	0	0%	0
RECORDS	0	0%	0
PURCHASING	0	0%	0
PRINTING/MAIL	4,284	16%	171
TELEPHONE	0	0%	0
PROS ATTNY-IND	0	0%	0
PUBLIC INFORMATION & OUTREACH	0	0%	0
	0		
ASSESSMENT	0	0%	0
AUDITOR-Auto License & Recording	5,986	22%	238
TREASURER-DIR	0	0%	0
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	0	0%	0
DISTRICT COURT	0	0%	0
SUPERIOR COURT	0	0%	0
JUVENILE	0	0%	0
SHERIFF LAW ENFORCEMENT	0	0%	0
SHERIFF CIVIL/SUPPORT	0	0%	0
SHERIFF EXEC/ADMIN	0	0%	0
JAIL	0	0%	0
PROS ATTNY-DIR	0	0%	0
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
LOSS CONTROL	0	0%	0
ESA Endangered Species Act	0	0%	0
CVTV	0	0%	0
COOP EXTENSION SERVICES	0	0%	0
INDIGENT DEFENSE	0	0%	0
LEWIS & CLARK RAILROAD	0	0%	0
CORRECTIONS	0	0%	0
ENVIRONMENTAL SERVICES	0	0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	1408 FRANKLIN		
	Square Footage	Percent	Allocation
PARKS	0	0%	0
AUDITOR'S O&M	0	0%	0
Event Center	0	0%	0
EMS FUND	0	0%	0
RADIO COMMUNICATIONS	0	0%	0
GIS	0	0%	0
TRI-MOUNTAIN GOLF	0	0%	0
SPECIAL LAW ENFORCEMENT	0	0%	0
MENTAL HEALTH SALES TAX	0	0%	0
COMMUNITY DEV ADMIN	0	0%	0
WATER RESOURCES	0	0%	0
DEVELOPMENT REVIEW	0	0%	0
ENGINEERING	0	0%	0
INSPECTION	0	0%	0
DEVELOPMENT SERVICES	0	0%	0
LONG RANGE PLANNING	0	0%	0
CUSTOMER SERVICE	0	0%	0
ANIMAL CONTROL	0	0%	0
BUILDING	0	0%	0
CODE ENFORCEMENT	0	0%	0
FIRE MARSHAL	0	0%	0
PW - TRANSPORTATION	0	0%	0
PW - ADMIN	0	0%	0
PW - ROAD OPERATIONS	0	0%	0
CAMP BONNEVILLE	0	0%	0
SPECIAL INVESTIGATION	0	0%	0
NARCOTICS TASK FORCE	0	0%	0
CHILD JUSTICE CENTER	0	0%	0
VETERANS ASSISTANCE	0	0%	0
VICTIM WITNESS	0	0%	0
CJA 0.1% SALES TAX	0	0%	0
MPD-OPERATIONS FUND	0	0%	0
	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%	666
ER&R (Depts 555, 566, 577)	0	0%	0
TER&R	0	0%	0
CENTRAL STORES	0	0%	0
FACILITIES MANAGEMENT-DIRECT	0	0%	0
MOSQUITO CONTROL DISTRICT	0	0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0%	0
SWCAA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	0	0%	0
LAW LIBRARY	0	0%	0
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	27,000	100%	0

Central Service Cost Allocation Plan

PEPSI BUILDING DEPRECIATION

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

Basis of Allocation

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

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

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

Clark County Central Service Cost Allocation Plan

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

Clark County Central Service Cost Allocation Plan

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

Central Service Cost Allocation Plan

BOND INTEREST ON COUNTY ASSETS

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

Basis of Allocation

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

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

	Bond Interest
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	223,679
Depreciation	
Subtotal	223,679
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$223,679

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			(223,679)
EQUIPMENT DEPRECIATION	0	0.00%	0
FACILITIES MANAGEMENT	159,961	71.51%	159,961
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	62,865	28.10%	62,865
PURCHASING	0	0.00%	0
PRINTING/MAIL	0	0.00%	0
TELEPHONE	0	0.00%	0
PROS ATTNY-IND	0	0.00%	0
PUBLIC INFORMATION & OUTREACH	0	0.00%	0
	0		
ASSESSMENT	0	0.00%	0
AUDITOR-Auto License & Recording	0	0.00%	0
TREASURER-DIR	0	0.00%	0
BOE	0	0.00%	0
COMMUNITY SUPPORT	0	0.00%	0
COUNTY CLERK	0	0.00%	0
DISTRICT COURT	0	0.00%	0
SUPERIOR COURT	0	0.00%	0
JUVENILE	0	0.00%	0
SHERIFF LAW ENFORCEMENT	0	0.00%	0
SHERIFF CIVIL/SUPPORT	0	0.00%	0
SHERIFF EXEC/ADMIN	0	0.00%	0
JAIL	853	0.38%	853
PROS ATTNY-DIR	0	0.00%	0
PA-CHILD SUPPORT	0	0.00%	0
MEDICAL EXAMINER	0	0.00%	0
COMMISSIONERS	0	0.00%	0
COUNTYWIDE SERVICES	0	0.00%	0
LAND CONSERVATION	0	0.00%	0
CONTINGENCY	0	0.00%	0
LOSS CONTROL	0	0.00%	0
ESA Endangered Species Act	0	0.00%	0
CVTV	0	0.00%	0
COOP EXTENSION SERVICES	0	0.00%	0
INDIGENT DEFENSE	0	0.00%	0
LEWIS & CLARK RAILROAD	0	0.00%	0
CORRECTIONS	0	0.00%	0
ENVIRONMENTAL SERVICES	0	0.00%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	BOND INTEREST		
	Direct Alloc	Percent	Allocation
PARKS	0	0.00%	0
AUDITOR'S O&M	0	0.00%	0
Event Center	0	0.00%	0
EMS FUND	0	0.00%	0
RADIO COMMUNICATIONS	0	0.00%	0
GIS	0	0.00%	0
TRI-MOUNTAIN GOLF	0	0.00%	0
SPECIAL LAW ENFORCEMENT	0	0.00%	0
MENTAL HEALTH SALES TAX	0	0.00%	0
COMMUNITY DEV ADMIN	0	0.00%	0
WATER RESOURCES	0	0.00%	0
DEVELOPMENT REVIEW	0	0.00%	0
ENGINEERING	0	0.00%	0
INSPECTION	0	0.00%	0
DEVELOPMENT SERVICES	0	0.00%	0
LONG RANGE PLANNING	0	0.00%	0
CUSTOMER SERVICE	0	0.00%	0
ANIMAL CONTROL	0	0.00%	0
BUILDING	0	0.00%	0
CODE ENFORCEMENT	0	0.00%	0
FIRE MARSHAL	0	0.00%	0
PW - TRANSPORTATION	0	0.00%	0
PW - ADMIN	0	0.00%	0
PW - ROAD OPERATIONS	0	0.00%	0
CAMP BONNEVILLE	0	0.00%	0
SPECIAL INVESTIGATION	0	0.00%	0
NARCOTICS TASK FORCE	0	0.00%	0
CHILD JUSTICE CENTER	0	0.00%	0
VETERANS ASSISTANCE	0	0.00%	0
VICTIM WITNESS	0	0.00%	0
CJA 0.1% SALES TAX	0	0.00%	0
MPD-OPERATIONS FUND	0	0.00%	0
	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	223,679	100%	0

Central Service Cost Allocation Plan

EQUIPMENT DEPRECIATION

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

Basis of Allocation

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

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

	Equipment Depreciation
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	2,248,018
Subtotal	2,248,018
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$2,248,018

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			(2,248,018)
FACILITIES MANAGEMENT	6,582	0.30%	6,686
Budget Office	2,518	0.11%	2,558
INFO SERVICES-Ops/Sys/Prog	2,168	0.10%	2,202
INFO SERVICES-Network	1,483,975	67.05%	1,507,309
INFO SERVICES FMS	0	0.00%	0
HUMAN RESOURCES	0	0.00%	0
FINANCIAL SERVICES & INT AUDIT	139	0.01%	142
PAYROLL	0	0.00%	0
TREASURY-IND	13,546	0.61%	13,759
RECORDS	0	0.00%	0
PURCHASING	0	0.00%	0
PRINTING/MAIL	0	0.00%	0
TELEPHONE	0	0.00%	0
PROS ATTN-IND	0	0.00%	0
PUBLIC INFORMATION & OUTREACH	0	0.00%	0
0			
ASSESSMENT	0	0.00%	0
AUDITOR-Auto License & Recording	21,174	0.96%	21,507
TREASURER-DIR	1,023	0.05%	1,039
BOE	0	0.00%	0
COMMUNITY SUPPORT	0	0.00%	0
COUNTY CLERK	2,360	0.11%	2,397
DISTRICT COURT	76,695	3.47%	77,901
SUPERIOR COURT	0	0.00%	0
JUVENILE	926	0.04%	941
SHERIFF LAW ENFORCEMENT	334,576	15.12%	339,837
SHERIFF CIVIL/SUPPORT	0	0.00%	0
SHERIFF EXEC/ADMIN	0	0.00%	0
JAIL	40,250	1.82%	40,883
PROS ATTN-DIR	511	0.02%	519
PA-CHILD SUPPORT	0	0.00%	0
MEDICAL EXAMINER	19,108	0.86%	19,408
COMMISSIONERS	0	0.00%	0
COUNTYWIDE SERVICES	0	0.00%	0
LAND CONSERVATION	0	0.00%	0
CONTINGENCY	0	0.00%	0
LOSS CONTROL	0	0.00%	0
ESA Endangered Species Act	0	0.00%	0
CVTV	0	0.00%	0
COOP EXTENSION SERVICES	0	0.00%	0
INDIGENT DEFENSE	0	0.00%	0
LEWIS & CLARK RAILROAD	0	0.00%	0
CORRECTIONS	0	0.00%	0
ENVIRONMENTAL SERVICES	0	0.00%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	EQUIPMENT DEPRECIATION		
	Depreciation	Percent	Allocation
PARKS	23,595	1.07%	23,966
AUDITOR'S O&M	0	0.00%	0
Event Center	49,889	2.25%	50,674
EMS FUND	0	0.00%	0
RADIO COMMUNICATIONS	0	0.00%	0
GIS	22,938	1.04%	23,299
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	11,047	0.50%	11,220
WATER RESOURCES	0	0.00%	0
DEVELOPMENT REVIEW	0	0.00%	0
ENGINEERING	0	0.00%	0
INSPECTION	0	0.00%	0
DEVELOPMENT SERVICES	0	0.00%	0
LONG RANGE PLANNING	0	0.00%	0
CUSTOMER SERVICE	0	0.00%	0
ANIMAL CONTROL	0	0.00%	0
BUILDING	0	0.00%	0
CODE ENFORCEMENT	0	0.00%	0
FIRE MARSHAL	0	0.00%	0
PW - TRANSPORTATION	100,266	4.53%	101,843
PW - ADMIN	0	0.00%	0
PW - ROAD OPERATIONS	-2,982	-0.13%	(3,029)
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	2,911	0.13%	2,957
CLEAN WATER FUND / BBC	0	0.00%	0
WASTEWATER OPERATIONS	0	0.00%	0
ELECTIONS	0	0.00%	0
ER&R (Depts 555, 566, 577)	0	0.00%	0
TER&R	0	0.00%	0
CENTRAL STORES	0	0.00%	0
FACILITIES MANAGEMENT-DIRECT	0	0.00%	0
MOSQUITO CONTROL DISTRICT	0	0.00%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.00%	0
SWCAA	0	0.00%	0
HEALTH DEPARTMENT	0	0.00%	0
EMERGENCY MANAGEMENT	0	0.00%	0
LAW LIBRARY	0	0.00%	0
CRESA	0	0.00%	0
Agencies (other Fire Dist. Etc.)	0	0.00%	0
TOTAL	2,213,218	100%	0

Central Service Cost Allocation Plan

BUILDING MAINTENANCE COUNTYWIDE

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

Basis of Allocation

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

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

	Facilities Management
Expenses	
Personnel Services	
Services, Supplies, & Interfund	4,895,050
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	4,895,050
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	878
1408 Franklin	0
Pepsi Building	
Bond Interest	159,961
Equipment Depreciation	6,686
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$5,062,576

Clark County Central Service Cost Allocation Plan

DESCRIPTION	FACILITIES MANAGEMENT		
	Assigned Occupant Cost	% of Assigned Occupant Cost	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT			(5,074,616)
Budget Office	27,298	0.7%	36,533
INFO SERVICES-Ops/Sys/Prog	74,523	2.0%	99,735
INFO SERVICES-Network	8,280	0.2%	11,082
INFO SERVICES FMS	0	0.0%	0
HUMAN RESOURCES	28,208	0.7%	37,751
FINANCIAL SERVICES & INT AUDIT	39,104	1.0%	52,334
PAYROLL	4,345	0.1%	5,815
TREASURY-IND	11,238	0.3%	15,039
RECORDS	7,386	0.2%	9,885
PURCHASING	20,018	0.5%	26,791
PRINTING/MAIL	16,730	0.4%	22,390
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	15,543	0.4%	20,801
PUBLIC INFORMATION & OUTREACH	18,426	0.5%	24,660
	0		
ASSESSMENT	93,268	2.5%	124,821
AUDITOR-Auto License & Recording	27,234	0.7%	36,448
TREASURER-DIR	591	0.0%	792
BOE	0	0.0%	0
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	51,282	1.4%	68,632
DISTRICT COURT	479,350	12.6%	641,521
SUPERIOR COURT	208,148	5.5%	278,567
JUVENILE	336,860	8.9%	450,824
SHERIFF LAW ENFORCEMENT	18,701	0.5%	25,028
SHERIFF CIVIL/SUPPORT	147,458	3.9%	197,345
SHERIFF EXEC/ADMIN	56,103	1.5%	75,083
JAIL	867,310	22.9%	1,160,732
PROS ATTNY-DIR	127,537	3.4%	170,684
PA-CHILD SUPPORT		0.0%	0
MEDICAL EXAMINER	67,260	1.8%	90,015
COMMISSIONERS	78,709	2.1%	105,337
COUNTYWIDE SERVICES		0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY		0.0%	0
LOSS CONTROL	4,550	0.1%	6,089
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	96,176	2.5%	128,713
ENVIRONMENTAL SERVICES	87,071	2.3%	116,528

Clark County Central Service Cost Allocation Plan

DESCRIPTION	FACILITIES MANAGEMENT		
	Assigned Occupant Cost	% of Assigned Occupant Cost	Allocation
PARKS	583,351	15.4%	780,706
AUDITOR'S O&M		0.0%	0
Event Center		0.0%	0
EMS FUND		0.0%	0
RADIO COMMUNICATIONS		0.0%	0
GIS	44,814	1.2%	59,975
TRI-MOUNTAIN GOLF	46,360	1.2%	62,044
SPECIAL LAW ENFORCEMENT		0.0%	0
MENTAL HEALTH SALES TAX		0.0%	0
COMMUNITY DEV ADMIN		0.0%	0
WATER RESOURCES		0.0%	0
DEVELOPMENT REVIEW		0.0%	0
ENGINEERING		0.0%	0
INSPECTION		0.0%	0
DEVELOPMENT SERVICES		0.0%	0
LONG RANGE PLANNING	24,204	0.6%	32,393
CUSTOMER SERVICE		0.0%	0
ANIMAL CONTROL	13,649	0.4%	18,267
BUILDING		0.0%	0
CODE ENFORCEMENT	4,550	0.1%	6,089
FIRE MARSHAL	4,550	0.1%	6,089
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	21,812	0.6%	29,191
VETERANS ASSISTANCE		0.0%	0
VICTIM WITNESS		0.0%	0
CJA 0.1% SALES TAX		0.0%	0
MPD-OPERATIONS FUND		0.0%	0
DEPT. of COMMUNITY SERVICES		0.0%	0
STADIUM CONVENTION		0.0%	0
SOLID WASTE		0.0%	0
CLEAN WATER FUND / BBC		0.0%	0
WASTEWATER OPERATIONS		0.0%	0
ELECTIONS		0.0%	0
ER&R (Depts 555, 566, 577)		0.0%	0
TER&R		0.0%	0
CENTRAL STORES		0.0%	0
FACILITIES MANAGEMENT-DIRECT		0.0%	0
MOSQUITO CONTROL DISTRICT		0.0%	0
REGIONAL TRANSPORTATION COUNCIL		0.0%	0
SWCAA		0.0%	0
HEALTH DEPARTMENT		0.0%	0
EMERGENCY MANAGEMENT	4,095	0.1%	5,480
LAW LIBRARY	25,710	0.7%	34,408
CRESA		0.0%	0
Agencies (other Fire Dist. Etc.)		0.0%	0
TOTAL	3,791,802	100%	0

Central Service Cost Allocation Plan

OFFICE OF BUDGET

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

Basis of Allocation

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

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

	Office of Budget
Expenses	
Personnel Services	411,482
Services, Supplies, & Interfund	41,758
Capital Outlay	
Debt Service/Interest	
Depreciation	0
Subtotal	453,240
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	2,451
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	2,558
Facilities Management	36,533
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$494,782

Clark County Central Service Cost Allocation Plan

DESCRIPTION	OFFICE OF BUDGET		
	Operating Expenses	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT			
Budget Office			(494,782)
INFO SERVICES-Ops/Sys/Prog	1,973,269	0.9%	4,234
INFO SERVICES-Network	2,268,335	1.0%	4,867
INFO SERVICES FMS	399,409	0.2%	857
HUMAN RESOURCES	1,681,141	0.7%	3,607
FINANCIAL SERVICES & INT AUDIT	1,793,458	0.8%	3,848
PAYROLL	310,053	0.1%	665
TREASURY-IND	673,799	0.3%	1,446
RECORDS	258,866	0.1%	555
PURCHASING	879,212	0.4%	1,887
PRINTING/MAIL	758,478	0.3%	1,628
TELEPHONE	531	0.0%	1
PROS ATTN-IND	1,300,441	0.6%	2,790
PUBLIC INFORMATION & OUTREACH	601,232	0.3%	1,290
	0		
ASSESSMENT	3,895,592	1.7%	8,359
AUDITOR-Auto License & Recording	1,210,247	0.5%	2,597
TREASURER-DIR	1,727,787	0.7%	3,707
BOE	204,898	0.1%	440
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	3,389,933	1.5%	7,274
DISTRICT COURT	4,513,476	2.0%	9,685
SUPERIOR COURT	3,788,906	1.6%	8,130
JUVENILE	9,148,629	4.0%	19,631
SHERIFF LAW ENFORCEMENT	19,931,334	8.6%	42,768
SHERIFF CIVIL/SUPPORT	7,240,028	3.1%	15,535
SHERIFF EXEC/ADMIN	3,228,718	1.4%	6,928
JAIL	20,142,811	8.7%	43,222
PROS ATTN-DIR	7,327,093	3.2%	15,722
PA-CHILD SUPPORT	2,052,993	0.9%	4,405
MEDICAL EXAMINER	1,163,848	0.5%	2,497
COMMISSIONERS	1,540,572	0.7%	3,306
COUNTYWIDE SERVICES	586,184	0.3%	1,258
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	(385)	0.0%	(1)
LOSS CONTROL	219,377	0.1%	471
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	0	0.0%	0
INDIGENT DEFENSE	5,324,930	2.3%	11,426
LEWIS & CLARK RAILROAD	172,621	0.1%	370
CORRECTIONS	5,940,415	2.6%	12,747
ENVIRONMENTAL SERVICES	3,343,518	1.5%	7,174

Clark County Central Service Cost Allocation Plan

DESCRIPTION	OFFICE OF BUDGET		
	Operating Expenses	Percent	Allocation
PARKS	0	0.0%	0
AUDITOR'S O&M	391,462	0.2%	840
Event Center	4,145,313	1.8%	8,895
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	2,117,407	0.9%	4,543
TRI-MOUNTAIN GOLF	1,499,931	0.7%	3,219
SPECIAL LAW ENFORCEMENT	0	0.0%	0
MENTAL HEALTH SALES TAX	1,212,534	0.5%	2,602
COMMUNITY DEV ADMIN	1,207,674	0.5%	2,591
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	1,491,876	0.6%	3,201
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	818,883	0.4%	1,757
LONG RANGE PLANNING	1,522,444	0.7%	3,267
CUSTOMER SERVICE	1,472,155	0.6%	3,159
ANIMAL CONTROL	1,161,313	0.5%	2,492
BUILDING	3,129,275	1.4%	6,715
CODE ENFORCEMENT	476,375	0.2%	1,022
FIRE MARSHAL	1,150,306	0.5%	2,468
PW - TRANSPORTATION	21,620,613	9.4%	46,393
PW - ADMIN	2,153,358	0.9%	4,621
PW - ROAD OPERATIONS	13,572,315	5.9%	29,123
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	313,264	0.1%	672
CHILD JUSTICE CENTER	808,704	0.4%	1,735
VETERANS ASSISTANCE	515,073	0.2%	1,105
VICTIM WITNESS	455,128	0.2%	977
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	5,584,373	2.4%	11,983
DEPT. of COMMUNITY SERVICES	7,083,362	3.1%	15,199
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	2,520,577	1.1%	5,409
CLEAN WATER FUND / BBC	4,497,270	2.0%	9,650
WASTEWATER OPERATIONS	3,281,718	1.4%	7,042
ELECTIONS	1,787,844	0.8%	3,836
ER&R (Depts 555, 566, 577)	4,981,309	2.2%	10,689
TER&R	1,622,096	0.7%	3,481
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	8,661,541	3.8%	18,586
MOSQUITO CONTROL DISTRICT	244,498	0.1%	525
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	9,896,224	4.3%	21,235
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	196,292	0.1%	421
CRESA	0	0.0%	0
Agencies (other Fire Dist. Etc.)	0	0.0%	0
TOTAL	230,584,251	100%	0

Central Service Cost Allocation Plan

INFORMATION SERVICES – OPERATIONS/PROGRAMMING/SYSTEMS

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

Basis of Allocation

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

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

	INFO SERVICES- Ops/Sys/Prog
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	1,973,269
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	6,692
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	2,202
Facilities Management	99,735
Office of Budget	4,234
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$2,086,133

Clark County Central Service Cost Allocation Plan

DESCRIPTION	INFORMATION SERVICES-Ops/Sys/Prog			
	Direct I.T. Prog. Costs	Percent of PC's	County-Wide O/H	Total Allocation
COURTHOUSE				
FRANKLIN CENTER				
CORRECTIONS CENTER (Jail/JWC)				
JUVENILE CENTER				
PUBLIC SERVICE CENTER				
1408 FRANKLIN				
PEPSI BUILDING				
BOND INTEREST				
EQUIPMENT DEPRECIATION				
FACILITIES MANAGEMENT				
Budget Office				
INFO SERVICES-Ops/Sys/Prog				(2,086,133)
INFO SERVICES-Network		0.5%	9,964	9,964
INFO SERVICES FMS		0.0%	0	0
HUMAN RESOURCES		1.6%	34,164	34,164
FINANCIAL SERVICES & INT AUDIT		2.4%	49,822	49,822
PAYROLL		0.3%	5,694	5,694
TREASURY-IND		2.2%	45,552	45,552
RECORDS		0.2%	4,270	4,270
PURCHASING		1.4%	28,470	28,470
PRINTING/MAIL		0.3%	5,694	5,694
TELEPHONE		0.1%	1,423	1,423
PROS ATTN-IND		1.4%	28,470	28,470
PUBLIC INFORMATION & OUTREACH		0.5%	11,388	11,388
0				
ASSESSMENT		4.5%	93,951	93,951
AUDITOR-Auto License & Recording		0.4%	8,541	8,541
TREASURER-DIR		0.4%	7,829	7,829
BOE		0.2%	4,270	4,270
COMMUNITY SUPPORT		0.0%	0	0
COUNTY CLERK		4.4%	91,104	91,104
DISTRICT COURT		2.8%	57,652	57,652
SUPERIOR COURT		2.0%	41,281	41,281
JUVENILE		5.2%	108,186	108,186
SHERIFF LAW ENFORCEMENT		5.7%	118,890	118,890
SHERIFF CIVIL/SUPPORT		10.0%	209,083	209,083
SHERIFF EXEC/ADMIN		3.9%	81,993	81,993
JAIL		1.5%	32,029	32,029
PROS ATTN-DIR		5.1%	106,762	106,762
PA-CHILD SUPPORT		0.0%	0	0
MEDICAL EXAMINER		0.3%	5,694	5,694
COMMISSIONERS		0.5%	11,388	11,388
COUNTYWIDE SERVICES		0.0%	0	0
LAND CONSERVATION		0.0%	0	0
CONTINGENCY		0.0%	0	0
LOSS CONTROL		0.2%	4,270	4,270
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		1.2%	24,199	24,199
ENVIRONMENTAL SERVICES		4.0%	82,563	82,563

Clark County Central Service Cost Allocation Plan

DESCRIPTION	INFORMATION SERVICES-Ops/Sys/Prog			
	Direct I.T. Prog. Costs	Percent of PC's	County-Wide O/H	Total Allocation
PARKS		0.6%	12,811	12,811
AUDITOR'S O&M		0.0%	0	0
Event Center		0.0%	0	0
EMS FUND		0.0%	0	0
RADIO COMMUNICATIONS		0.0%	0	0
GIS		1.8%	37,011	37,011
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		2.0%	42,705	42,705
WATER RESOURCES		0.0%	0	0
DEVELOPMENT REVIEW		0.0%	0	0
ENGINEERING		0.7%	14,235	14,235
INSPECTION		0.0%	0	0
DEVELOPMENT SERVICES		0.5%	9,964	9,964
LONG RANGE PLANNING		1.0%	19,929	19,929
CUSTOMER SERVICE		1.8%	37,011	37,011
ANIMAL CONTROL		0.4%	8,541	8,541
BUILDING		2.2%	45,552	45,552
CODE ENFORCEMENT		0.3%	5,694	5,694
FIRE MARSHAL		0.5%	9,964	9,964
PW - TRANSPORTATION		5.8%	120,997	120,997
PW - ADMIN		0.4%	7,829	7,829
PW - ROAD OPERATIONS		2.9%	59,787	59,787
CAMP BONNEVILLE		0.0%	0	0
SPECIAL INVESTIGATION		0.0%	0	0
NARCOTICS TASK FORCE		0.4%	8,541	8,541
CHILD JUSTICE CENTER		0.7%	14,235	14,235
VETERANS ASSISTANCE		0.0%	0	0
VICTIM WITNESS		0.1%	2,135	2,135
CJA 0.1% SALES TAX		0.0%	0	0
MPD-OPERATIONS FUND		0.4%	8,541	8,541
				0
DEPT. of COMMUNITY SERVICES		3.2%	66,904	66,904
STADIUM CONVENTION		0.0%	0	0
SOLID WASTE		1.2%	24,199	24,199
CLEAN WATER FUND / BBC		1.3%	27,046	27,046
WASTEWATER OPERATIONS		0.8%	15,658	15,658
ELECTIONS		1.0%	21,352	21,352
ER&R (Depts 555, 566, 577)		1.0%	19,929	19,929
TER&R		0.0%	0	0
CENTRAL STORES		0.0%	0	0
FACILITIES MANAGEMENT-DIRECT		0.6%	12,811	12,811
MOSQUITO CONTROL DISTRICT		0.1%	2,847	2,847
REGIONAL TRANSPORTATION COUNCIL		0.0%	0	0
SWCAA		0.0%	0	0
HEALTH DEPARTMENT		5.5%	115,303	115,303
EMERGENCY MANAGEMENT		0.0%	0	0
LAW LIBRARY		0.0%	0	0
CRESA		0.0%	0	0
Agencies (other Fire Dist. Etc.)		0.0%	0	0
TOTAL	0	100.0%	2,086,133	0

Central Service Cost Allocation Plan

INFORMATION SERVICES – NETWORK/COMMUNICATIONS

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

Basis of Allocation

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

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

	INFO SERVICES-Network
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	2,268,335
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	744
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	1,507,309
Facilities Management	11,082
Office of Budget	4,867
INFO SERVICES-Ops/Sys/Prog	9,964
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$3,802,301

Clark County Central Service Cost Allocation Plan

DESCRIPTION	INFORMATION SERVICES-Network				
	Direct I.T. Network	# of PC's	Percent	County-Wide O/H	Total Allocation
COURTHOUSE					
FRANKLIN CENTER					
CORRECTIONS CENTER (Jail/JWC)					
JUVENILE CENTER					
PUBLIC SERVICE CENTER					
1408 FRANKLIN					
PEPSI BUILDING					
BOND INTEREST					
EQUIPMENT DEPRECIATION					
FACILITIES MANAGEMENT					
Budget Office					
INFO SERVICES-Ops/Sys/Prog					
INFO SERVICES-Network		7			(3,813,947)
INFO SERVICES FMS		0	0.0%	0	0
HUMAN RESOURCES		24	1.6%	62,760	62,760
FINANCIAL SERVICES & INT AUDIT		35	2.4%	91,524	91,524
PAYROLL		4	0.3%	10,460	10,460
TREASURY-IND		32	2.2%	83,679	83,679
RECORDS		3	0.2%	7,845	7,845
PURCHASING		20	1.4%	52,300	52,300
PRINTING/MAIL		4	0.3%	10,460	10,460
TELEPHONE		1	0.1%	2,615	2,615
PROS ATTNY-IND		20	1.4%	52,300	52,300
PUBLIC INFORMATION & OUTREACH		8	0.5%	20,920	20,920
0					
ASSESSMENT	78,828	66	4.5%	172,589	251,417
AUDITOR-Auto License & Recording		6	0.4%	15,690	15,690
TREASURER-DIR	78,828	6	0.4%	14,382	93,211
BOE		3	0.2%	7,845	7,845
COMMUNITY SUPPORT		0	0.0%	0	0
COUNTY CLERK		64	4.4%	167,359	167,359
DISTRICT COURT	6,184	41	2.8%	105,907	112,090
SUPERIOR COURT	6,184	29	2.0%	75,834	82,018
JUVENILE	49,469	76	5.2%	198,738	248,207
SHERIFF LAW ENFORCEMENT		84	5.7%	218,403	218,403
SHERIFF CIVIL/SUPPORT		147	10.1%	384,088	384,088
SHERIFF EXEC/ADMIN		58	3.9%	150,623	150,623
JAIL		23	1.5%	58,837	58,837
PROS ATTNY-DIR		75	5.1%	196,123	196,123
PA-CHILD SUPPORT		0	0.0%	0	0
MEDICAL EXAMINER		4	0.3%	10,460	10,460
COMMISSIONERS		8	0.5%	20,920	20,920
COUNTYWIDE SERVICES		0	0.0%	0	0
LAND CONSERVATION		0	0.0%	0	0
CONTINGENCY		0	0.0%	0	0
LOSS CONTROL		3	0.2%	7,845	7,845
ESA Endangered Species Act		0	0.0%	0	0
CVTV		0	0.0%	0	0
COOP EXTENSION SERVICES		0	0.0%	0	0
INDIGENT DEFENSE		0	0.0%	0	0
LEWIS & CLARK RAILROAD		0	0.0%	0	0
CORRECTIONS	61,836	17	1.2%	44,455	106,291
ENVIRONMENTAL SERVICES		58	4.0%	151,669	151,669

Clark County Central Service Cost Allocation Plan

DESCRIPTION	INFORMATION SERVICES-Network				
	Direct I.T. Network	# of PC's	Percent	County-Wide O/H	Total Allocation
PARKS		9	0.6%	23,535	23,535
AUDITOR'S O&M		0	0.0%	0	0
Event Center		0	0.0%	0	0
EMS FUND		0	0.0%	0	0
RADIO COMMUNICATIONS		0	0.0%	0	0
GIS		26	1.8%	67,989	67,989
TRI-MOUNTAIN GOLF		0	0.0%	0	0
SPECIAL LAW ENFORCEMENT		0	0.0%	0	0
MENTAL HEALTH SALES TAX		0	0.0%	0	0
COMMUNITY DEV ADMIN	1,202	30	2.1%	78,449	79,651
WATER RESOURCES		0	0.0%	0	0
DEVELOPMENT REVIEW		0	0.0%	0	0
ENGINEERING		10	0.7%	26,150	26,150
INSPECTION		0	0.0%	0	0
DEVELOPMENT SERVICES		7	0.5%	18,305	18,305
LONG RANGE PLANNING		14	1.0%	36,610	36,610
CUSTOMER SERVICE		26	1.8%	67,989	67,989
ANIMAL CONTROL		6	0.4%	15,690	15,690
BUILDING		32	2.2%	83,679	83,679
CODE ENFORCEMENT		4	0.3%	10,460	10,460
FIRE MARSHAL		7	0.5%	18,305	18,305
PW - TRANSPORTATION		85	5.8%	222,273	222,273
PW - ADMIN		6	0.4%	14,382	14,382
PW - ROAD OPERATIONS		42	2.9%	109,829	109,829
CAMP BONNEVILLE		0	0.0%	0	0
SPECIAL INVESTIGATION		0	0.0%	0	0
NARCOTICS TASK FORCE		6	0.4%	15,690	15,690
CHILD JUSTICE CENTER		10	0.7%	26,150	26,150
VETERANS ASSISTANCE		0	0.0%	0	0
VICTIM WITNESS		2	0.1%	3,922	3,922
CJA 0.1% SALES TAX		0	0.0%	0	0
MPD-OPERATIONS FUND		6	0.4%	15,690	15,690
DEPT. of COMMUNITY SERVICES		47	3.2%	122,904	122,904
STADIUM CONVENTION		0	0.0%	0	0
SOLID WASTE		17	1.2%	44,455	44,455
CLEAN WATER FUND / BBC		19	1.3%	49,685	49,685
WASTEWATER OPERATIONS		11	0.8%	28,765	28,765
ELECTIONS		15	1.0%	39,225	39,225
ER&R (Depts 555, 566, 577)		14	1.0%	36,610	36,610
TER&R		0	0.0%	0	0
CENTRAL STORES		0	0.0%	0	0
FACILITIES MANAGEMENT-DIRECT		9	0.6%	23,535	23,535
MOSQUITO CONTROL DISTRICT		2	0.1%	5,230	5,230
REGIONAL TRANSPORTATION COUNCIL		0	0.0%	0	0
SWCAA		0	0.0%	0	0
HEALTH DEPARTMENT		81	5.6%	211,813	211,813
EMERGENCY MANAGEMENT		0	0.0%	0	0
LAW LIBRARY		0	0.0%	0	0
CRESA		0	0.0%	0	0
Agencies (other Fire Dist. Etc.)		0	0.0%	0	0
TOTAL	282,531	1,466	100%	3,813,947	0

Central Service Cost Allocation Plan

INFORMATION SERVICES – FMS ORACLE SUPPORT

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

Basis of Allocation

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

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

	INFO SERVICES FMS
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	399,409
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	0
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
Facilities Management	857
Office of Budget	0
INFO SERVICES-Ops/Sys/Prog	0
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$400,266

Clark County Central Service Cost Allocation Plan

DESCRIPTION	INFORMATION SERVICES_FMS			
	FTEs	Weighted Trans	Percent	
COURTHOUSE				
FRANKLIN CENTER				
CORRECTIONS CENTER (Jail/JWC)				
JUVENILE CENTER				
PUBLIC SERVICE CENTER				
1408 FRANKLIN				
PEPSI BUILDING				
BOND INTEREST				
EQUIPMENT DEPRECIATION				
FACILITIES MANAGEMENT				
Budget Office				
INFO SERVICES-Ops/Sys/Prog				
INFO SERVICES-Network				
INFO SERVICES FMS				(400,266)
HUMAN RESOURCES	18	803	0.8%	3,017
FINANCIAL SERVICES & INT AUDIT	21	818	0.8%	3,390
PAYROLL	4	0	0.1%	467
TREASURY-IND	14	790	0.6%	2,570
RECORDS	2	0	0.1%	233
PURCHASING	10	3,599	1.3%	5,302
PRINTING/MAIL	4	0	0.1%	467
TELEPHONE	1	0	0.0%	117
PROS ATTNY-IND	12	0	0.3%	1,400
PUBLIC INFORMATION & OUTREACH	6	115	0.2%	832
0				
ASSESSMENT	45	723	1.5%	6,080
AUDITOR-Auto License & Recording	17	0	0.5%	1,983
TREASURER-DIR	12	0	0.3%	1,341
BOE	2	118	0.1%	369
COMMUNITY SUPPORT	0	0	0.0%	0
COUNTY CLERK	44	1,935	1.8%	7,355
DISTRICT COURT	45	3,978	2.5%	9,820
SUPERIOR COURT	30	3,372	1.8%	7,316
JUVENILE	88	3,939	3.7%	14,733
SHERIFF LAW ENFORCEMENT	148	18,163	9.5%	38,136
SHERIFF CIVIL/SUPPORT	78	6,514	4.1%	16,526
SHERIFF EXEC/ADMIN	27	799	1.0%	4,009
JAIL	163	2,580	5.5%	21,976
PROS ATTNY-DIR	72	2,565	2.8%	11,287
PA-CHILD SUPPORT	20	530	0.7%	2,942
MEDICAL EXAMINER	9	439	0.4%	1,525
COMMISSIONERS	12	642	0.5%	2,137
COUNTYWIDE SERVICES	0	460	0.1%	529
LAND CONSERVATION	0	0	0.0%	0
CONTINGENCY	0	48	0.0%	56
LOSS CONTROL	5	3,823	1.2%	4,977
ESA Endangered Species Act	0	0	0.0%	0
CVTV	0	12	0.0%	14
COOP EXTENSION SERVICES	0	0	0.0%	0
INDIGENT DEFENSE	0	13,844	4.0%	15,911
LEWIS & CLARK RAILROAD	0	228	0.1%	261
CORRECTIONS	71	2,804	2.9%	11,475
ENVIRONMENTAL SERVICES	26	2,803	1.6%	6,283

Clark County Central Service Cost Allocation Plan

DESCRIPTION	INFORMATION SERVICES_FMS			
	FTEs	Weighted Trans	Percent	
PARKS	33	118	1.0%	3,984
AUDITOR'S O&M	0	192	0.1%	221
Event Center	0	4,506	1.3%	5,179
EMS FUND	0	6	0.0%	7
RADIO COMMUNICATIONS	0	0	0.0%	0
GIS	19	858	0.8%	3,202
TRI-MOUNTAIN GOLF	0	75	0.0%	86
SPECIAL LAW ENFORCEMENT	0	0	0.0%	0
MENTAL HEALTH SALES TAX	13	432	0.5%	2,013
COMMUNITY DEV ADMIN	13	150	0.4%	1,642
WATER RESOURCES	0	0	0.0%	0
DEVELOPMENT REVIEW	0	0	0.0%	0
ENGINEERING	8	630	0.4%	1,657
INSPECTION	0	0	0.0%	0
DEVELOPMENT SERVICES	7	330	0.3%	1,167
LONG RANGE PLANNING	11	1,053	0.6%	2,493
CUSTOMER SERVICE	18	621	0.7%	2,813
ANIMAL CONTROL	6	888	0.4%	1,720
BUILDING	34	1,296	1.4%	5,455
CODE ENFORCEMENT	4	126	0.2%	611
FIRE MARSHAL	7	2,904	1.0%	4,154
PW - TRANSPORTATION	86	10,446	5.5%	22,036
PW - ADMIN	19	1,032	0.8%	3,344
PW - ROAD OPERATIONS	83	6,702	4.3%	17,324
CAMP BONNEVILLE	0	297	0.1%	341
SPECIAL INVESTIGATION	0	177	0.1%	203
NARCOTICS TASK FORCE	0	957	0.3%	1,100
CHILD JUSTICE CENTER	5	705	0.3%	1,393
VETERANS ASSISTANCE	0	87	0.0%	100
			0.0%	0
			0.0%	0
VICTIM WITNESS	6	15	0.2%	688
CJA 0.1% SALES TAX	0	0	0.0%	0
MPD-OPERATIONS FUND	0	4,821	1.4%	5,541
			0.0%	0
DEPT. of COMMUNITY SERVICES	64	11,505	5.2%	20,628
STADIUM CONVENTION	0	15	0.0%	17
SOLID WASTE	13	3,135	1.3%	5,119
CLEAN WATER FUND / BBC	19	1,173	0.9%	3,506
WASTEWATER OPERATIONS	16	2,115	1.1%	4,268
ELECTIONS	8	1,290	0.6%	2,416
ER&R (Depts 555, 566, 577)	23	7,035	2.7%	10,709
TER&R	17	1,050	0.8%	3,166
CENTRAL STORES	0	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	42	10,065	4.1%	16,466
MOSQUITO CONTROL DISTRICT	3	597	0.3%	1,065
REGIONAL TRANSPORTATION COUNCIL	10	582	0.5%	1,835
SWCAA	17	1,434	0.9%	3,631
HEALTH DEPARTMENT	88	7,245	4.6%	18,602
EMERGENCY MANAGEMENT	0	0	0.0%	0
LAW LIBRARY	2	489	0.2%	795
CRESA	23	5,646	2.3%	9,113
Agencies (other Fire Dist. Etc.)	0	4,894	1.4%	5,624
TOTAL	1,716	174,140	100%	0

Central Service Cost Allocation Plan

HUMAN RESOURCES

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

Basis of Allocation

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

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

	Human Resources
Expenses	
Personnel Services	1,451,810
Services, Supplies, & Interfund	229,331
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	1,681,141
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	2,533
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
Facilities Management	37,751
Office of Budget	3,607
INFO SERVICES-Ops/Sys/Prog	34,164
INFO SERVICES-Network	62,760
INFO SERVICES FMS	3,017
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$1,824,973

Clark County Central Service Cost Allocation Plan

DESCRIPTION	HUMAN RESOURCES		
	FTEs	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			(1,824,973)
FINANCIAL SERVICES & INT AUDIT	21	1.2%	22,570
PAYROLL	4	0.2%	4,299
TREASURY-IND	14	0.8%	15,316
RECORDS	2	0.1%	2,150
PURCHASING	10	0.6%	10,748
PRINTING/MAIL	4	0.2%	4,299
TELEPHONE	1	0.1%	1,075
PROS ATTNY-IND	12	0.7%	12,897
PUBLIC INFORMATION & OUTREACH	6	0.4%	6,449
0			
ASSESSMENT	45	2.7%	48,365
AUDITOR-Auto License & Recording	17	1.0%	18,271
TREASURER-DIR	12	0.7%	12,360
BOE	2	0.1%	2,150
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	44	2.6%	47,290
DISTRICT COURT	45	2.7%	48,365
SUPERIOR COURT	30	1.7%	31,706
JUVENILE	88	5.2%	94,043
SHERIFF LAW ENFORCEMENT	148	8.7%	159,067
SHERIFF CIVIL/SUPPORT	78	4.6%	83,295
SHERIFF EXEC/ADMIN	27	1.6%	28,482
JAIL	163	9.6%	175,189
PROS ATTNY-DIR	72	4.2%	76,847
PA-CHILD SUPPORT	20	1.2%	21,496
MEDICAL EXAMINER	9	0.5%	9,404
COMMISSIONERS	12	0.7%	12,897
COUNTYWIDE SERVICES	0	0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	5	0.3%	5,374
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	0	0.0%	0
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	71	4.2%	76,041
ENVIRONMENTAL SERVICES	26	1.5%	28,213

Clark County Central Service Cost Allocation Plan

DESCRIPTION	HUMAN RESOURCES		
	FTEs	Percent	Allocation
PARKS	33	1.9%	35,468
AUDITOR'S O&M	0	0.0%	0
Event Center	0	0.0%	0
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	19	1.1%	20,421
TRI-MOUNTAIN GOLF	0	0.0%	0
SPECIAL LAW ENFORCEMENT	0	0.0%	0
MENTAL HEALTH SALES TAX	13	0.8%	13,972
COMMUNITY DEV ADMIN	13	0.7%	13,542
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	8	0.5%	8,598
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	7	0.4%	7,255
LONG RANGE PLANNING	11	0.6%	11,823
CUSTOMER SERVICE	18	1.1%	19,346
ANIMAL CONTROL	6	0.4%	6,449
BUILDING	34	2.0%	36,542
CODE ENFORCEMENT	4	0.2%	4,299
FIRE MARSHAL	7	0.4%	7,523
PW - TRANSPORTATION	86	5.1%	92,431
PW - ADMIN	19	1.1%	19,883
PW - ROAD OPERATIONS	83	4.9%	88,669
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.0%	0
CHILD JUSTICE CENTER	5	0.3%	5,374
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	6	0.3%	6,180
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	0	0.0%	0
DEPT. of COMMUNITY SERVICES	64	3.7%	68,248
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	13	0.8%	13,972
CLEAN WATER FUND / BBC	19	1.1%	19,883
WASTEWATER OPERATIONS	16	0.9%	16,928
ELECTIONS	8	0.5%	8,598
ER&R (Depts 555, 566, 577)	23	1.3%	24,182
TER&R	17	1.0%	18,056
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	42	2.5%	45,141
MOSQUITO CONTROL DISTRICT	3	0.2%	3,493
REGIONAL TRANSPORTATION COUNCIL	10	0.6%	10,748
SWCAA	17	1.0%	18,271
HEALTH DEPARTMENT	88	5.2%	94,688
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	2	0.1%	2,150
CRESA	23	1.3%	24,182
Agencies (other Fire Dist. Etc.)	0	0.0%	0
TOTAL	1,698	100%	0

Central Service Cost Allocation Plan

FINANCIAL SERVICES & INTERNAL AUDIT

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

Basis of Allocation

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

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

	Financial Services & Int. Audit
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	1,793,458
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	0
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	3,512
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	142
Facilities Management	52,334
Office of Budget	3,848
INFO SERVICES-Ops/Sys/Prog	49,822
INFO SERVICES-Network	91,524
INFO SERVICES FMS	3,390
Human Resources	22,570
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$2,020,600

Clark County Central Service Cost Allocation Plan

DESCRIPTION	FINANCIAL SERVICES & INT AUDIT		
	Weighted Trans	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			(2,020,600)
PAYROLL	0	0.0%	0
TREASURY-IND	790	0.5%	9,253
RECORDS	0	0.0%	0
PURCHASING	3,599	2.1%	42,148
PRINTING/MAIL	0	0.0%	0
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	0	0.0%	0
PUBLIC INFORMATION & OUTREACH	115	0.1%	1,347
	0		
ASSESSMENT	723	0.4%	8,471
AUDITOR-Auto License & Recording	0	0.0%	0
TREASURER-DIR	0	0.0%	0
BOE	118	0.1%	1,382
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	1,935	1.1%	22,661
DISTRICT COURT	3,978	2.3%	46,592
SUPERIOR COURT	3,372	2.0%	39,494
JUVENILE	3,939	2.3%	46,139
SHERIFF LAW ENFORCEMENT	18,163	10.5%	212,737
SHERIFF CIVIL/SUPPORT	6,514	3.8%	76,300
SHERIFF EXEC/ADMIN	799	0.5%	9,362
JAIL	2,580	1.5%	30,215
PROS ATTNY-DIR	2,565	1.5%	30,047
PA-CHILD SUPPORT	530	0.3%	6,211
MEDICAL EXAMINER	439	0.3%	5,146
COMMISSIONERS	642	0.4%	7,514
COUNTYWIDE SERVICES	460	0.3%	5,387
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	48	0.0%	567
LOSS CONTROL	3,823	2.2%	44,776
ESA Endangered Species Act	0	0.0%	0
CVTV	12	0.0%	142
COOP EXTENSION SERVICES	0	0.0%	0
INDIGENT DEFENSE	13,844	8.0%	162,150
LEWIS & CLARK RAILROAD	228	0.1%	2,665
CORRECTIONS	2,804	1.6%	32,847
ENVIRONMENTAL SERVICES	2,803	1.6%	32,828

Clark County Central Service Cost Allocation Plan

DESCRIPTION	FINANCIAL SERVICES & INT AUDIT		
	Weighted Trans	Percent	Allocation
PARKS	118	0.1%	1,378
AUDITOR'S O&M	192	0.1%	2,249
Event Center	4,506	2.6%	52,776
EMS FUND	6	0.0%	70
RADIO COMMUNICATIONS	0	0.0%	0
GIS	858	0.5%	10,049
TRI-MOUNTAIN GOLF	75	0.0%	878
SPECIAL LAW ENFORCEMENT	0	0.0%	0
MENTAL HEALTH SALES TAX	432	0.3%	5,060
COMMUNITY DEV ADMIN	150	0.1%	1,757
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	630	0.4%	7,379
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	330	0.2%	3,865
LONG RANGE PLANNING	1,053	0.6%	12,333
CUSTOMER SERVICE	621	0.4%	7,273
ANIMAL CONTROL	888	0.5%	10,401
BUILDING	1,296	0.8%	15,179
CODE ENFORCEMENT	126	0.1%	1,476
FIRE MARSHAL	2,904	1.7%	34,013
PW - TRANSPORTATION	10,446	6.1%	122,351
PW - ADMIN	1,032	0.6%	12,088
PW - ROAD OPERATIONS	6,702	3.9%	78,492
CAMP BONNEVILLE	297	0.2%	3,479
SPECIAL INVESTIGATION	177	0.1%	2,073
NARCOTICS TASK FORCE	957	0.6%	11,209
CHILD JUSTICE CENTER	705	0.4%	8,257
VETERANS ASSISTANCE	87	0.1%	1,019
VICTIM WITNESS	15	0.0%	176
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	4,821	2.8%	56,465
DEPT. of COMMUNITY SERVICES	11,505	6.7%	134,751
STADIUM CONVENTION	15	0.0%	176
SOLID WASTE	3,135	1.8%	36,718
CLEAN WATER FUND / BBC	1,173	0.7%	13,739
WASTEWATER OPERATIONS	2,115	1.2%	24,772
ELECTIONS	1,290	0.7%	15,109
ER&R (Depts 555, 566, 577)	7,035	4.1%	82,396
TER&R	1,050	0.6%	12,298
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	10,065	5.8%	117,885
MOSQUITO CONTROL DISTRICT	597	0.3%	6,992
REGIONAL TRANSPORTATION COUNCIL	582	0.3%	6,817
SWCAA	1,434	0.8%	16,796
HEALTH DEPARTMENT	7,245	4.2%	84,856
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	489	0.3%	5,727
CRESA	5,646	3.3%	66,128
Agencies (other Fire Dist. Etc.)	4,894	2.8%	57,317
TOTAL	172,519	100%	0

Central Service Cost Allocation Plan

PAYROLL ACCOUNTING

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

Basis of Allocation

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

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

	Payroll
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	310,053
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	0
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	390
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
Facilities Management	5,815
Office of Budget	665
INFO SERVICES-Ops/Sys/Prog	5,694
INFO SERVICES-Network	10,460
INFO SERVICES FMS	467
Human Resources	4,299
Financial Services & Int. Audit	0
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$337,843

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PAYROLL		
	FTEs	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			(337,843)
TREASURY-IND	14.3	0.7%	2,523
RECORDS	2	0.1%	354
PURCHASING	10	0.5%	1,770
PRINTING/MAIL	4	0.2%	708
TELEPHONE	1	0.1%	177
PROS ATTN-IND	12	0.6%	2,124
PUBLIC INFORMATION & OUTREACH	6	0.3%	1,062
	0		
ASSESSMENT	45	2.4%	7,966
AUDITOR-Auto License & Recording	17	0.9%	3,009
TREASURER-DIR	12	0.6%	2,036
BOE	2	0.1%	354
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	44	2.3%	7,789
DISTRICT COURT	45	2.4%	7,966
SUPERIOR COURT	30	1.5%	5,222
JUVENILE	88	4.6%	15,489
SHERIFF LAW ENFORCEMENT	148	7.8%	26,199
SHERIFF CIVIL/SUPPORT	78	4.1%	13,719
SHERIFF EXEC/ADMIN	27	1.4%	4,691
JAIL	163	8.5%	28,854
PROS ATTN-DIR	72	3.7%	12,657
PA-CHILD SUPPORT	20	1.0%	3,540
MEDICAL EXAMINER	9	0.5%	1,549
COMMISSIONERS	12	0.6%	2,124
COUNTYWIDE SERVICES	0	0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	5	0.3%	885
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	0	0.0%	0
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	71	3.7%	12,524
ENVIRONMENTAL SERVICES	26	1.4%	4,647

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PAYROLL		
	FTEs	Percent	Allocation
PARKS	0	0.0%	0
AUDITOR'S O&M	0	0.0%	0
Event Center	0	0.0%	0
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	19	1.0%	3,363
TRI-MOUNTAIN GOLF	0	0.0%	0
SPECIAL LAW ENFORCEMENT	0	0.0%	0
MENTAL HEALTH SALES TAX	13	0.7%	2,301
COMMUNITY DEV ADMIN	13	0.7%	2,230
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	8	0.4%	1,416
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	7	0.4%	1,195
LONG RANGE PLANNING	11	0.6%	1,947
CUSTOMER SERVICE	18	0.9%	3,186
ANIMAL CONTROL	6	0.3%	1,062
BUILDING	34	1.8%	6,019
CODE ENFORCEMENT	4	0.2%	708
FIRE MARSHAL	7	0.4%	1,239
PW - TRANSPORTATION	86	4.5%	15,224
PW - ADMIN	19	1.0%	3,275
PW - ROAD OPERATIONS	83	4.3%	14,604
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.0%	0
CHILD JUSTICE CENTER	5	0.3%	885
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	6	0.3%	1,018
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	0	0.0%	0
DEPT. of COMMUNITY SERVICES	64	3.3%	11,241
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	13	0.7%	2,301
CLEAN WATER FUND / BBC	19	1.0%	3,275
WASTEWATER OPERATIONS	16	0.8%	2,788
ELECTIONS	8	0.4%	1,416
ER&R (Depts 555, 566, 577)	23	1.2%	3,983
TER&R	17	0.9%	2,974
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	42	2.2%	7,435
MOSQUITO CONTROL DISTRICT	3	0.2%	575
REGIONAL TRANSPORTATION COUNCIL	10	0.5%	1,770
SWCAA	17	0.9%	3,009
HEALTH DEPARTMENT	88	4.6%	15,595
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	2	0.1%	354
CRESA	90	4.7%	15,932
Agencies (other Fire Dist. Etc.)	201	10.5%	35,581
TOTAL	1,909	100%	0

Central Service Cost Allocation Plan

COUNTY TREASURER-INDIRECT

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

Basis of Allocation

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

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

	Treasurer-Ind
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	673,799
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	0
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	1,009
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	13,759
Facilities Management	15,039
Office of Budget	1,446
INFO SERVICES-Ops/Sys/Prog	45,552
INFO SERVICES-Network	83,679
INFO SERVICES FMS	2,570
Human Resources	15,316
Financial Services & Int. Audit	9,253
Payroll	2,523
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$863,945

Clark County Central Service Cost Allocation Plan

DESCRIPTION	TREASURY-IND		
	Weighted Trans	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			(863,945)
RECORDS	0	0.0%	0
PURCHASING	0	0.0%	0
PRINTING/MAIL	0	0.0%	0
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	0	0.0%	0
PUBLIC INFORMATION & OUTREACH	0	0.0%	0
	0		
ASSESSMENT	3	0.0%	74
AUDITOR-Auto License & Recording	0	0.0%	0
TREASURER-DIR	0	0.0%	0
BOE	0	0.0%	0
COMMUNITY SUPPORT	10	0.0%	295
COUNTY CLERK	71	0.2%	2,066
DISTRICT COURT	296	1.0%	8,559
SUPERIOR COURT	15	0.1%	443
JUVENILE	51	0.2%	1,476
SHERIFF LAW ENFORCEMENT	2,732	9.1%	79,022
SHERIFF CIVIL/SUPPORT	0	0.0%	0
SHERIFF EXEC/ADMIN	5	0.0%	148
JAIL	0	0.0%	0
PROS ATTNY-DIR	827	2.8%	23,906
PA-CHILD SUPPORT	3	0.0%	74
MEDICAL EXAMINER	8	0.0%	221
COMMISSIONERS	0	0.0%	0
COUNTYWIDE SERVICES	3	0.0%	74
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	87	0.3%	2,509
ESA Endangered Species Act	0	0.0%	0
CVTV	8	0.0%	221
COOP EXTENSION SERVICES	0	0.0%	0
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	3	0.0%	74
ENVIRONMENTAL SERVICES	26	0.1%	738

Clark County Central Service Cost Allocation Plan

DESCRIPTION	TREASURY-IND		
	Weighted Trans	Percent	Allocation
PARKS	10	0.0%	295
AUDITOR'S O&M	1	0.0%	29
Event Center	968	3.2%	27,998
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	220	0.7%	6,363
TRI-MOUNTAIN GOLF	1,164	3.9%	33,668
SPECIAL LAW ENFORCEMENT	1	0.0%	29
MENTAL HEALTH SALES TAX	12	0.0%	347
COMMUNITY DEV ADMIN	1,075	3.6%	31,093
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	0	0.0%	0
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	0	0.0%	0
LONG RANGE PLANNING	2	0.0%	58
CUSTOMER SERVICE	0	0.0%	0
ANIMAL CONTROL	222	0.7%	6,421
BUILDING	1	0.0%	29
CODE ENFORCEMENT	13	0.0%	376
FIRE MARSHAL	0	0.0%	0
PW - TRANSPORTATION	67	0.2%	1,926
PW - ADMIN	277	0.9%	8,024
PW - ROAD OPERATIONS	0	0.0%	0
CAMP BONNEVILLE	1	0.0%	29
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	24	0.1%	694
CHILD JUSTICE CENTER	49	0.2%	1,417
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	1	0.0%	29
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	99	0.3%	2,863
DEPT. of COMMUNITY SERVICES	209	0.7%	6,045
STADIUM CONVENTION	24	0.1%	694
SOLID WASTE	89	0.3%	2,574
CLEAN WATER FUND / BBC	2	0.0%	58
WASTEWATER OPERATIONS	0	0.0%	0
ELECTIONS	1	0.0%	29
ER&R (Depts 555, 566, 577)	23	0.1%	665
TER&R	0	0.0%	0
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	12	0.0%	347
MOSQUITO CONTROL DISTRICT	5	0.0%	145
REGIONAL TRANSPORTATION COUNCIL	40	0.1%	1,157
SWCAA	58	0.2%	1,678
HEALTH DEPARTMENT	1,903	6.4%	55,042
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	196	0.7%	5,669
CRESA	88	0.3%	2,545
Agencies (other Fire Dist. Etc.)	18,867	63.2%	545,709
TOTAL	29,869	100%	0

Central Service Cost Allocation Plan

RECORDS

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

Basis of Allocation

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

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

	Records
Expenses	
Personnel Services	217,936
Services, Supplies, & Interfund	40,931
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	258,866
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	0
1408 Franklin	0
Pepsi Building	
Bond Interest	62,865
Equipment Depreciation	0
Facilities Management	9,885
Office of Budget	555
INFO SERVICES-Ops/Sys/Prog	4,270
INFO SERVICES-Network	7,845
INFO SERVICES FMS	233
Human Resources	2,150
Financial Services & Int. Audit	0
Payroll	354
Treasurer-Ind	0
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$347,023

Clark County Central Service Cost Allocation Plan

DESCRIPTION	RECORDS		
	# of Boxes	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			(351,755)
PURCHASING	65	0.3%	1,151
PRINTING/MAIL	3	0.0%	53
TELEPHONE	2	0.0%	35
PROS ATTN-IND	471	2.4%	8,340
PUBLIC INFORMATION & OUTREACH	13	0.1%	230
	0		
ASSESSMENT	441	2.2%	7,809
AUDITOR-Auto License & Recording	28	0.1%	496
TREASURER-DIR	400	2.0%	7,074
BOE	86	0.4%	1,523
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	3,982	20.0%	70,509
DISTRICT COURT	2,001	10.1%	35,431
SUPERIOR COURT	209	1.1%	3,701
JUVENILE	25	0.1%	443
SHERIFF LAW ENFORCEMENT	1,603	8.1%	28,384
SHERIFF CIVIL/SUPPORT	0	0.0%	0
SHERIFF EXEC/ADMIN	0	0.0%	0
JAIL	843	4.2%	14,927
PROS ATTN-DIR	3,341	16.8%	59,159
PA-CHILD SUPPORT	978	4.9%	17,317
MEDICAL EXAMINER	0	0.0%	0
COMMISSIONERS	32	0.2%	567
COUNTYWIDE SERVICES	0	0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	42	0.2%	744
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	0	0.0%	0
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	7	0.0%	124
CORRECTIONS	1,075	5.4%	19,035
ENVIRONMENTAL SERVICES	22	0.1%	390

Clark County Central Service Cost Allocation Plan

DESCRIPTION	RECORDS		
	# of Boxes	Percent	Allocation
PARKS	0	0.0%	0
AUDITOR'S O&M	0	0.0%	0
Event Center	68	0.3%	1,204
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	38	0.2%	673
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	402	2.0%	7,118
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	0	0.0%	0
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	0	0.0%	0
LONG RANGE PLANNING	0	0.0%	0
CUSTOMER SERVICE	0	0.0%	0
ANIMAL CONTROL	117	0.6%	2,072
BUILDING	0	0.0%	0
CODE ENFORCEMENT	0	0.0%	0
FIRE MARSHAL	0	0.0%	0
PW - TRANSPORTATION	156	0.8%	2,762
PW - ADMIN	650	3.3%	11,509
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	72	0.4%	1,275
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	0	0.0%	0
DEPT. of COMMUNITY SERVICES	775	3.9%	13,723
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	622	3.1%	11,014
ER&R (Depts 555, 566, 577)	61	0.3%	1,080
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	1,148	5.8%	20,327
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
CRESA	88	0.4%	1,558
Agencies (other Fire Dist. Etc.)	0	0.0%	0
TOTAL	19,866	100%	0

Central Service Cost Allocation Plan

PURCHASING

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

Basis of Allocation

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

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

	Purchasing
Expenses	
Personnel Services	816,336
Services, Supplies, & Interfund	62,876
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	879,212
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	1,798
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
Facilities Management	26,791
Office of Budget	1,887
INFO SERVICES-Ops/Sys/Prog	28,470
INFO SERVICES-Network	52,300
INFO SERVICES FMS	5,302
Human Resources	10,748
Financial Services & Int. Audit	42,148
Payroll	1,770
Treasurer-Ind	0
Records	1,151
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$1,051,575

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PURCHASING		
	Weighted Trans	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			
PURCHASING			(1,051,575)
PRINTING/MAIL	0	0.0%	0
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	0	0.0%	0
PUBLIC INFORMATION & OUTREACH	0	0.8%	8,185
	0		
ASSESSMENT	0	0.2%	2,438
AUDITOR-Auto License & Recording	0	0.0%	0
TREASURER-DIR	0	0.0%	0
BOE	0	0.1%	891
COMMUNITY SUPPORT	0	0.0%	164
COUNTY CLERK	0	1.2%	12,969
DISTRICT COURT	0	1.4%	14,609
SUPERIOR COURT	0	1.6%	16,364
JUVENILE	0	2.4%	25,112
SHERIFF LAW ENFORCEMENT	0	3.1%	32,586
SHERIFF CIVIL/SUPPORT	0	6.2%	65,341
SHERIFF EXEC/ADMIN	0	1.6%	17,113
JAIL	0	2.8%	29,606
PROS ATTNY-DIR	0	3.8%	40,262
PA-CHILD SUPPORT	0	0.4%	4,642
MEDICAL EXAMINER	0	0.6%	6,823
COMMISSIONERS	0	1.2%	12,827
COUNTYWIDE SERVICES	0	0.5%	4,992
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	0	2.9%	30,170
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	164
COOP EXTENSION SERVICES	0	0.0%	0
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.2%	1,968
CORRECTIONS	0	2.3%	23,849
ENVIRONMENTAL SERVICES	0	2.2%	23,302

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PURCHASING		
	Weighted Trans	Percent	Allocation
PARKS	0	0.0%	0
AUDITOR'S O&M	0	0.5%	5,357
Event Center	0	2.6%	27,531
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	0	0.2%	2,433
TRI-MOUNTAIN GOLF	0	0.4%	4,097
SPECIAL LAW ENFORCEMENT	0	0.0%	0
MENTAL HEALTH SALES TAX	0	0.3%	2,691
COMMUNITY DEV ADMIN	0	0.8%	8,351
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	0	0.5%	5,496
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	0	0.4%	4,469
LONG RANGE PLANNING	0	1.1%	11,698
CUSTOMER SERVICE	0	1.2%	12,208
ANIMAL CONTROL	0	1.5%	15,719
BUILDING	0	1.6%	16,374
CODE ENFORCEMENT	0	0.2%	1,777
FIRE MARSHAL	0	0.5%	4,935
PW - TRANSPORTATION	0	14.4%	151,313
PW - ADMIN	0	1.6%	16,438
PW - ROAD OPERATIONS	0	3.2%	33,907
CAMP BONNEVILLE	0	0.8%	8,030
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.2%	2,200
CHILD JUSTICE CENTER	0	0.8%	8,187
VETERANS ASSISTANCE	0	0.0%	328
VICTIM WITNESS	0	0.3%	3,555
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	0	2.1%	22,608
DEPT. of COMMUNITY SERVICES	0	7.5%	79,012
STADIUM CONVENTION	0	0.0%	164
SOLID WASTE	0	2.1%	22,255
CLEAN WATER FUND / BBC	0	1.6%	17,314
WASTEWATER OPERATIONS	0	1.2%	12,688
ELECTIONS	0	1.0%	10,834
ER&R (Depts 555, 566, 577)	0	3.1%	32,674
TER&R	0	0.6%	6,719
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	0	3.1%	33,027
MOSQUITO CONTROL DISTRICT	0	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	0	4.6%	48,518
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.1%	889
CRESA	0	2.6%	27,342
Agencies (other Fire Dist. Etc.)	0	1.5%	16,060
TOTAL	1	100%	0

Central Service Cost Allocation Plan

PRINTING/MAIL ROOM

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

Basis of Allocation

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

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

	Printing/Mail
Expenses	
Personnel Services	102,815
Services, Supplies, & Interfund	655,663
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	758,478
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	0
1408 Franklin	171
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
Facilities Management	22,390
Office of Budget	1,628
INFO SERVICES-Ops/Sys/Prog	5,694
INFO SERVICES-Network	10,460
INFO SERVICES FMS	467
Human Resources	4,299
Financial Services & Int. Audit	0
Payroll	708
Treasurer-Ind	0
Records	53
Purchasing	0
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$804,346

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PRINTING/MAIL			
	Worksheet Alloc	Percent	Step Down Allocation	Total Allocation
COURTHOUSE				
FRANKLIN CENTER				
CORRECTIONS CENTER (Jail/JWC)				
JUVENILE CENTER				
PUBLIC SERVICE CENTER				
1408 FRANKLIN				
PEPSI BUILDING				
BOND INTEREST				
EQUIPMENT DEPRECIATION				
FACILITIES MANAGEMENT				
Budget Office				
INFO SERVICES-Ops/Sys/Prog				
INFO SERVICES-Network				
INFO SERVICES FMS				
HUMAN RESOURCES				
FINANCIAL SERVICES & INT AUDIT				
PAYROLL				
TREASURY-IND				
RECORDS				
PURCHASING				
PRINTING/MAIL				(104,900)
TELEPHONE	3	0.0%	0	3
PROS ATTNY-IND	7,085	1.0%	1,063	8,147
PUBLIC INFORMATION & OUTREACH	3,276	0.5%	491	3,767
	0			
ASSESSMENT	21,223	3.0%	3,183	24,406
AUDITOR-Auto License & Recording	6,593	0.9%	989	7,582
TREASURER-DIR	9,413	1.3%	1,412	10,825
BOE	1,116	0.2%	167	1,284
COMMUNITY SUPPORT	0	0.0%	0	0
COUNTY CLERK	18,468	2.6%	2,770	21,238
DISTRICT COURT	24,589	3.5%	3,688	28,277
SUPERIOR COURT	20,642	3.0%	3,096	23,738
JUVENILE	49,842	7.1%	7,475	57,317
SHERIFF LAW ENFORCEMENT	108,586	15.5%	16,285	124,871
SHERIFF CIVIL/SUPPORT	39,444	5.6%	5,916	45,359
SHERIFF EXEC/ADMIN	17,590	2.5%	2,638	20,228
JAIL	109,738	15.7%	16,458	126,196
PROS ATTNY-DIR	39,918	5.7%	5,987	45,905
PA-CHILD SUPPORT	11,185	1.6%	1,677	12,862
MEDICAL EXAMINER	6,341	0.9%	951	7,292
COMMISSIONERS	8,393	1.2%	1,259	9,652
COUNTYWIDE SERVICES	3,194	0.5%	479	3,672
LAND CONSERVATION	0	0.0%	0	0
CONTINGENCY	(2)	0.0%	(0)	(2)
LOSS CONTROL	1,195	0.2%	179	1,374
ESA Endangered Species Act	0	0.0%	0	0
CVTV	0	0.0%	0	0
COOP EXTENSION SERVICES	0	0.0%	0	0
INDIGENT DEFENSE	29,010	4.1%	4,351	33,361
LEWIS & CLARK RAILROAD	940	0.1%	141	1,081
CORRECTIONS	32,363	4.6%	4,854	37,217
ENVIRONMENTAL SERVICES	18,216	2.6%	2,732	20,947

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PRINTING/MAIL			
	Worksheet Alloc	Percent	Step Down Allocation	Total Allocation
PARKS	0	0.0%	0	0
AUDITOR'S O&M	1,366	0.2%	205	1,571
Event Center	0	0.0%	0	0
EMS FUND	0	0.0%	0	0
RADIO COMMUNICATIONS	0	0.0%	0	0
GIS	7,387	1.1%	1,108	8,495
TRI-MOUNTAIN GOLF	5,233	0.7%	785	6,018
SPECIAL LAW ENFORCEMENT	0	0.0%	0	0
MENTAL HEALTH SALES TAX	545	0.1%	82	627
COMMUNITY DEV ADMIN	543	0.1%	81	624
WATER RESOURCES	0	0.0%	0	0
DEVELOPMENT REVIEW	0	0.0%	0	0
ENGINEERING	671	0.1%	101	771
INSPECTION	0	0.0%	0	0
DEVELOPMENT SERVICES	368	0.1%	55	423
LONG RANGE PLANNING	684	0.1%	103	787
CUSTOMER SERVICE	662	0.1%	99	761
ANIMAL CONTROL	522	0.1%	78	600
BUILDING	1,407	0.2%	211	1,618
CODE ENFORCEMENT	214	0.0%	32	246
FIRE MARSHAL	517	0.1%	78	595
PW - TRANSPORTATION	9,719	1.4%	1,458	11,177
PW - ADMIN	968	0.1%	145	1,113
PW - ROAD OPERATIONS	6,101	0.9%	915	7,016
CAMP BONNEVILLE	0	0.0%	0	0
SPECIAL INVESTIGATION	0	0.0%	0	0
NARCOTICS TASK FORCE	1,093	0.2%	164	1,257
CHILD JUSTICE CENTER	2,821	0.4%	423	3,245
VETERANS ASSISTANCE	1,797	0.3%	270	2,067
VICTIM WITNESS	1,588	0.2%	238	1,826
CJA 0.1% SALES TAX	0	0.0%	0	0
MPD-OPERATIONS FUND	19,483	2.8%	2,922	22,405
	0			
DEPT. of COMMUNITY SERVICES	3,184	0.5%	478	3,662
STADIUM CONVENTION	0	0.0%	0	0
SOLID WASTE	1,133	0.2%	170	1,303
CLEAN WATER FUND / BBC	2,022	0.3%	303	2,325
WASTEWATER OPERATIONS	1,475	0.2%	221	1,696
ELECTIONS	804	0.1%	121	924
ER&R (Depts 555, 566, 577)	2,239	0.3%	336	2,575
TER&R	729	0.1%	109	839
CENTRAL STORES	0	0.0%	0	0
FACILITIES MANAGEMENT-DIRECT	30,219	4.3%	4,532	34,752
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	685	0.1%	103	788
CRESA	4,904	0.7%	736	5,640
Agencies (other Fire Dist. Etc.)	0	0.0%	0	0
TOTAL	699,446	100%	104,900	0

Central Service Cost Allocation Plan

TELECOMMUNICATIONS SYSTEM

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

Basis of Allocation

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

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

	Telephone
Expenses	
Personnel Services	0
Services, Supplies, & Interfund	531
Capital Outlay	
Debt Service/Interest	
Depreciation	14,243
Subtotal	14,774
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	0
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	1
INFO SERVICES-Ops/Sys/Prog	1,423
INFO SERVICES-Network	2,615
INFO SERVICES FMS	117
Human Resources	1,075
Financial Services & Int. Audit	0
Payroll	177
Treasurer-Ind	0
Records	35
Purchasing	0
Printing/Mail	3
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$20,221

Clark County Central Service Cost Allocation Plan

DESCRIPTION	TELEPHONE		
	Phone Lines	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			
PURCHASING			
PRINTING/MAIL			
TELEPHONE			(20,221)
PROS ATTN-IND	16	0.6%	127
PUBLIC INFORMATION & OUTREACH	12	0.5%	96
	0		
ASSESSMENT	60	2.4%	478
AUDITOR-Auto License & Recording	39	1.5%	311
TREASURER-DIR	22	0.8%	171
BOE	4	0.2%	32
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	53	2.1%	422
DISTRICT COURT	77	3.0%	613
SUPERIOR COURT	91	3.6%	725
JUVENILE	101	4.0%	804
SHERIFF LAW ENFORCEMENT	108	4.3%	860
SHERIFF CIVIL/SUPPORT	74	2.9%	589
SHERIFF EXEC/ADMIN	43	1.7%	342
JAIL	149	5.9%	1,186
PROS ATTN-DIR	91	3.6%	725
PA-CHILD SUPPORT	26	1.0%	207
MEDICAL EXAMINER	14	0.6%	111
COMMISSIONERS	38	1.5%	303
COUNTYWIDE SERVICES	10	0.4%	80
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	9	0.4%	72
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	30	1.2%	239
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	113	4.4%	900
ENVIRONMENTAL SERVICES	0	0.0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	TELEPHONE		
	Phone Lines	Percent	Allocation
PARKS	1	0.0%	8
AUDITOR'S O&M	0	0.0%	0
Event Center	41	1.6%	326
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	27	1.1%	215
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	29	1.1%	231
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%	48
LONG RANGE PLANNING	14	0.6%	111
CUSTOMER SERVICE	177	7.0%	1,409
ANIMAL CONTROL	12	0.5%	96
BUILDING	49	1.9%	390
CODE ENFORCEMENT	8	0.3%	64
FIRE MARSHAL	15	0.6%	119
PW - TRANSPORTATION	88	3.5%	701
PW - ADMIN	63	2.5%	502
PW - ROAD OPERATIONS	47	1.9%	374
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	27	1.1%	215
CHILD JUSTICE CENTER	37	1.5%	295
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	5	0.2%	40
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	11	0.4%	88
DEPT. of COMMUNITY SERVICES	90	3.5%	717
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	23	0.9%	183
CLEAN WATER FUND / BBC	21	0.8%	167
WASTEWATER OPERATIONS	41	1.6%	326
ELECTIONS	23	0.9%	183
ER&R (Depts 555, 566, 577)	44	1.7%	350
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	164	6.5%	1,306
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	2	0.1%	16
CRESA	0	0.0%	0
Agencies (other Fire Dist. Etc.)	280	11.0%	2,230
TOTAL	2,540	100%	0

Central Service Cost Allocation Plan

PROSECUTING ATTORNEY

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

Basis of Allocation

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

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

	Pros Attny-Ind
Expenses	
Personnel Services	1,252,568
Services, Supplies, & Interfund	47,873
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	1,300,441
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	3,275
Corrections Center	1,690
Juvenile Center	
Public Service Center	0
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
Facilities Management	20,801
Office of Budget	2,790
INFO SERVICES-Ops/Sys/Prog	28,470
INFO SERVICES-Network	52,300
INFO SERVICES FMS	1,400
Human Resources	12,897
Financial Services & Int. Audit	0
Payroll	2,124
Treasurer-Ind	0
Records	8,340
Purchasing	0
Printing/Mail	8,147
Telephone	127
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$1,442,803

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PROS ATTNY-IND		
	Operating Expenses	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			
PURCHASING			
PRINTING/MAIL			
TELEPHONE			
PROS ATTNY-IND			(1,442,803)
PUBLIC INFORMATION & OUTREACH	601,232	0.3%	3,988
	0		
ASSESSMENT	3,895,592	1.8%	25,838
AUDITOR-Auto License & Recording	1,210,247	0.6%	8,027
TREASURER-DIR	1,727,787	0.8%	11,460
BOE	204,898	0.1%	1,359
COMMUNITY SUPPORT	-	0.0%	0
COUNTY CLERK	3,389,933	1.6%	22,484
DISTRICT COURT	4,513,476	2.1%	29,936
SUPERIOR COURT	3,788,906	1.7%	25,130
JUVENILE	9,148,629	4.2%	60,680
SHERIFF LAW ENFORCEMENT	19,931,334	9.2%	132,198
SHERIFF CIVIL/SUPPORT	7,240,028	3.3%	48,021
SHERIFF EXEC/ADMIN	3,228,718	1.5%	21,415
JAIL	20,142,811	9.3%	133,600
PROS ATTNY-DIR	7,327,093	3.4%	48,598
PA-CHILD SUPPORT	2,052,993	0.9%	13,617
MEDICAL EXAMINER	1,163,848	0.5%	7,719
COMMISSIONERS	1,540,572	0.7%	10,218
COUNTYWIDE SERVICES	586,184	0.3%	3,888
LAND CONSERVATION	-	0.0%	0
CONTINGENCY	(385)	0.0%	(3)
LOSS CONTROL	219,377	0.1%	1,455
ESA Endangered Species Act	-	0.0%	0
CVTV	-	0.0%	0
COOP EXTENSION SERVICES	-	0.0%	0
INDIGENT DEFENSE	5,324,930	2.4%	35,318
LEWIS & CLARK RAILROAD	172,621	0.1%	1,145
CORRECTIONS	5,940,415	2.7%	39,401
ENVIRONMENTAL SERVICES	3,343,518	1.5%	22,176

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PROS ATTNY-IND		
	Operating Expenses	Percent	Allocation
PARKS	-	0.0%	0
AUDITOR'S O&M	391,462	0.2%	2,596
Event Center	-	0.0%	0
EMS FUND	-	0.0%	0
RADIO COMMUNICATIONS	-	0.0%	0
GIS	2,117,407	1.0%	14,044
TRI-MOUNTAIN GOLF	1,499,931	0.7%	9,949
SPECIAL LAW ENFORCEMENT	-	0.0%	0
MENTAL HEALTH SALES TAX	1,212,534	0.6%	8,042
COMMUNITY DEV ADMIN	1,207,674	0.6%	8,010
WATER RESOURCES	-	0.0%	0
DEVELOPMENT REVIEW	-	0.0%	0
ENGINEERING	1,491,876	0.7%	9,895
INSPECTION	-	0.0%	0
DEVELOPMENT SERVICES	818,883	0.4%	5,431
LONG RANGE PLANNING	1,522,444	0.7%	10,098
CUSTOMER SERVICE	1,472,155	0.7%	9,764
ANIMAL CONTROL	1,161,313	0.5%	7,703
BUILDING	3,129,275	1.4%	20,755
CODE ENFORCEMENT	476,375	0.2%	3,160
FIRE MARSHAL	1,150,306	0.5%	7,630
PW - TRANSPORTATION	21,620,613	9.9%	143,402
PW - ADMIN	2,153,358	1.0%	14,282
PW - ROAD OPERATIONS	13,572,315	6.2%	90,020
CAMP BONNEVILLE	-	0.0%	0
SPECIAL INVESTIGATION	-	0.0%	0
NARCOTICS TASK FORCE	313,264	0.1%	2,078
CHILD JUSTICE CENTER	808,704	0.4%	5,364
VETERANS ASSISTANCE	515,073	0.2%	3,416
VICTIM WITNESS	455,128	0.2%	3,019
CJA 0.1% SALES TAX	-	0.0%	0
MPD-OPERATIONS FUND	5,584,373	2.6%	37,039
DEPT. of COMMUNITY SERVICES	7,083,362	3.3%	46,981
STADIUM CONVENTION	-	0.0%	0
SOLID WASTE	2,520,577	1.2%	16,718
CLEAN WATER FUND / BBC	4,497,270	2.1%	29,829
WASTEWATER OPERATIONS	3,281,718	1.5%	21,766
ELECTIONS	1,787,844	0.8%	11,858
ER&R (Depts 555, 566, 577)	4,981,309	2.3%	33,039
TER&R	1,622,096	0.7%	10,759
CENTRAL STORES	-	0.0%	0
FACILITIES MANAGEMENT-DIRECT	8,661,541	4.0%	57,449
MOSQUITO CONTROL DISTRICT	-	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	-	0.0%	0
SWCAA	-	0.0%	0
HEALTH DEPARTMENT	9,896,224	4.5%	65,638
EMERGENCY MANAGEMENT	-	0.0%	0
LAW LIBRARY	196,292	0.1%	1,302
CRESA	3,632,926	1.7%	24,096
Agencies (other Fire Dist. Etc.)	-	0.0%	0
TOTAL	217,530,373	100%	0

Central Service Cost Allocation Plan

PUBLIC INFORMATION AND OUTREACH

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

Basis of Allocation

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

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

	PIO
Expenses	
Personnel Services	575,420
Services, Supplies, & Interfund	25,813
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	601,232
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	1,655
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
Facilities Management	24,660
Office of Budget	1,290
INFO SERVICES-Ops/Sys/Prog	11,388
INFO SERVICES-Network	20,920
INFO SERVICES FMS	832
Human Resources	6,449
Financial Services & Int. Audit	1,347
Payroll	1,062
Treasurer-Ind	0
Records	230
Purchasing	8,185
Printing/Mail	3,767
Telephone	96
Pros Attny-Ind	3,988
PIO	
Total Costs to Allocate	\$687,099

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PUBLIC INFORMATION & OUTREACH		
	Operating Expenses	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			
PURCHASING			
PRINTING/MAIL			
TELEPHONE			
PROS ATTNY-IND			
PUBLIC INFORMATION & OUTREACH			(687,099)
0			
ASSESSMENT	3,895,592	2.2%	15,213
AUDITOR-Auto License & Recording	1,210,247	0.7%	4,726
TREASURER-DIR	1,727,787	1.0%	6,747
BOE	204,898	0.1%	800
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	3,389,933	1.9%	13,238
DISTRICT COURT	4,513,476	2.6%	17,626
SUPERIOR COURT	3,788,906	2.2%	14,796
JUVENILE	9,148,629	5.2%	35,726
SHERIFF LAW ENFORCEMENT	19,931,334	11.3%	77,834
SHERIFF CIVIL/SUPPORT	7,240,028	4.1%	28,273
SHERIFF EXEC/ADMIN	3,228,718	1.8%	12,608
JAIL	20,142,811	11.4%	78,659
PROS ATTNY-DIR	7,327,093	4.2%	28,613
PA-CHILD SUPPORT	2,052,993	1.2%	8,017
MEDICAL EXAMINER	1,163,848	0.7%	4,545
COMMISSIONERS	1,540,572	0.9%	6,016
COUNTYWIDE SERVICES	586,184	0.3%	2,289
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	(385)	0.0%	(2)
LOSS CONTROL	219,377	0.1%	857
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	0	0.0%	0
INDIGENT DEFENSE	5,324,930	3.0%	20,794
LEWIS & CLARK RAILROAD	172,621	0.1%	674
CORRECTIONS	5,940,415	3.4%	23,198
ENVIRONMENTAL SERVICES	3,343,518	1.9%	13,057

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PUBLIC INFORMATION & OUTREACH		
	Operating Expenses	Percent	Allocation
PARKS	0	0.0%	0
AUDITOR'S O&M	391,462	0.2%	1,529
Event Center	0	0.0%	0
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	2,117,407	1.2%	8,269
TRI-MOUNTAIN GOLF	1,499,931	0.9%	5,857
SPECIAL LAW ENFORCEMENT	0	0.0%	0
MENTAL HEALTH SALES TAX	1,212,534	0.7%	4,735
COMMUNITY DEV ADMIN	1,207,674	0.7%	4,716
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	1,491,876	0.8%	5,826
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	818,883	0.5%	3,198
LONG RANGE PLANNING	1,522,444	0.9%	5,945
CUSTOMER SERVICE	1,472,155	0.8%	5,749
ANIMAL CONTROL	1,161,313	0.7%	4,535
BUILDING	3,129,275	1.8%	12,220
CODE ENFORCEMENT	476,375	0.3%	1,860
FIRE MARSHAL	1,150,306	0.7%	4,492
PW - TRANSPORTATION	0	0.0%	0
PW - ADMIN	0	0.0%	0
PW - ROAD OPERATIONS	0	0.0%	0
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	313,264	0.2%	1,223
CHILD JUSTICE CENTER	808,704	0.5%	3,158
VETERANS ASSISTANCE	515,073	0.3%	2,011
VICTIM WITNESS	455,128	0.3%	1,777
CJA 0.1% SALES TAX	0	0.0%	0
MPD-OPERATIONS FUND	5,584,373	3.2%	21,807
DEPT. of COMMUNITY SERVICES	7,083,362	4.0%	27,661
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	2,520,577	1.4%	9,843
CLEAN WATER FUND / BBC	4,497,270	2.6%	17,562
WASTEWATER OPERATIONS	3,281,718	1.9%	12,815
ELECTIONS	1,787,844	1.0%	6,982
ER&R (Depts 555, 566, 577)	4,981,309	2.8%	19,452
TER&R	1,622,096	0.9%	6,334
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	8,661,541	4.9%	33,824
MOSQUITO CONTROL DISTRICT	0	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	9,896,224	5.6%	38,646
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	196,292	0.1%	767
CRESA	0	0.0%	0
Agencies (other Fire Dist. Etc.)	0	0.0%	0
TOTAL	175,949,930	100%	0

Central Service Cost Allocation Plan

Summary of Cost Allocation to Operating Departments and Agencies

**2017 Clark County Indirect Cost Allocation
2015 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	8,375
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	124,821
Office of Budget	8,359
Info Services - Ops/Sys/Prog/Comm	93,951
Info Services - Network	251,417
Info Services - FMS	6,080
Human Resources	48,365
Financial Services & Int. Audit	8,471
Payroll	7,966
Treasurer-Ind	74
Records	7,809
Purchasing	2,438
Printing/Mail	24,406
Telephone	478
Pros Attny-Ind	25,838
PIO	15,213
Total Allocation Amount	634,061
Total Direct Cost	3,895,592
Indirect Cost Rate	16.28%

**2017 Clark County Indirect Cost Allocation
2015 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	346
1408 Franklin	238
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	21,507
Facilities Management	36,448
Office of Budget	2,597
Info Services - Ops/Sys/Prog/Comm	8,541
Info Services - Network	15,690
Info Services - FMS	1,983
Human Resources	18,271
Financial Services & Int. Audit	0
Payroll	3,009
Treasurer-Ind	0
Records	496
Purchasing	0
Printing/Mail	7,582
Telephone	311
Pros Attny-Ind	8,027
PIO	4,726
Total Allocation Amount	129,772
Total Direct Cost	1,210,247
Indirect Cost Rate	10.72%

**2017 Clark County Indirect Cost Allocation
2015 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	53
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	1,039
Facilities Management	792
Office of Budget	3,707
Info Services - Ops/Sys/Prog/Comm	7,829
Info Services - Network	93,211
Info Services - FMS	1,341
Human Resources	12,360
Financial Services & Int. Audit	0
Payroll	2,036
Treasurer-Ind	0
Records	7,074
Purchasing	0
Printing/Mail	10,825
Telephone	171
Pros Attny-Ind	11,460
PIO	6,747
Total Allocation Amount	158,645
Total Direct Cost	1,727,787
Indirect Cost Rate	9.18%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets

BOE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	440
Info Services - Ops/Sys/Prog/Comm	4,270
Info Services - Network	7,845
Info Services - FMS	369
Human Resources	2,150
Financial Services & Int. Audit	1,382
Payroll	354
Treasurer-Ind	0
Records	1,523
Purchasing	891
Printing/Mail	1,284
Telephone	32
Pros Attny-Ind	1,359
PIO	800
Total Allocation Amount	22,699
Total Direct Cost	204,898
Indirect Cost Rate	11.08%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets

COMMUNITY
SUPPORT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	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	295
Records	0
Purchasing	164
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	459
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets

COUNTY CLERK

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	11,418
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	2,397
Facilities Management	68,632
Office of Budget	7,274
Info Services - Ops/Sys/Prog/Comm	91,104
Info Services - Network	167,359
Info Services - FMS	7,355
Human Resources	47,290
Financial Services & Int. Audit	22,661
Payroll	7,789
Treasurer-Ind	2,066
Records	70,509
Purchasing	12,969
Printing/Mail	21,238
Telephone	422
Pros Attny-Ind	22,484
PIO	13,238
Total Allocation Amount	576,205
Total Direct Cost	3,389,933
Indirect Cost Rate	17.00%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets

DISTRICT COURT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	29,249
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	77,901
Facilities Management	641,521
Office of Budget	9,685
Info Services - Ops/Sys/Prog/Comm	57,652
Info Services - Network	112,090
Info Services - FMS	9,820
Human Resources	48,365
Financial Services & Int. Audit	46,592
Payroll	7,966
Treasurer-Ind	8,559
Records	35,431
Purchasing	14,609
Printing/Mail	28,277
Telephone	613
Pros Attny-Ind	29,936
PIO	17,626
Total Allocation Amount	1,175,891
Total Direct Cost	4,513,601
Indirect Cost Rate	26.05%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets

SUPERIOR COURT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	46,344
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	278,567
Office of Budget	8,130
Info Services - Ops/Sys/Prog/Comm	41,281
Info Services - Network	82,018
Info Services - FMS	7,316
Human Resources	31,706
Financial Services & Int. Audit	39,494
Payroll	5,222
Treasurer-Ind	443
Records	3,701
Purchasing	16,364
Printing/Mail	23,738
Telephone	725
Pros Attny-Ind	25,130
PIO	14,796
Total Allocation Amount	624,975
Total Direct Cost	3,788,906
Indirect Cost Rate	16.49%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets

JUVENILE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	213,570
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	941
Facilities Management	450,824
Office of Budget	19,631
Info Services - Ops/Sys/Prog/Comm	108,186
Info Services - Network	248,207
Info Services - FMS	14,733
Human Resources	94,043
Financial Services & Int. Audit	46,139
Payroll	15,489
Treasurer-Ind	1,476
Records	443
Purchasing	25,112
Printing/Mail	57,317
Telephone	804
Pros Attny-Ind	60,680
PIO	35,726
Total Allocation Amount	1,393,320
Total Direct Cost	9,148,629
Indirect Cost Rate	15.23%

**2017 Clark County Indirect Cost Allocation
2015 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	339,837
Facilities Management	25,028
Office of Budget	42,768
Info Services - Ops/Sys/Prog/Comm	118,890
Info Services - Network	218,403
Info Services - FMS	38,136
Human Resources	159,067
Financial Services & Int. Audit	212,737
Payroll	26,199
Treasurer-Ind	79,022
Records	28,384
Purchasing	32,586
Printing/Mail	124,871
Telephone	860
Pros Attny-Ind	132,198
PIO	77,834
Total Allocation Amount	1,664,599
Total Direct Cost	19,937,164
Indirect Cost Rate	8.35%

**2017 Clark County Indirect Cost Allocation
2015 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
Facilities Management	197,345
Office of Budget	15,535
Info Services - Ops/Sys/Prog/Comm	209,083
Info Services - Network	384,088
Info Services - FMS	16,526
Human Resources	83,295
Financial Services & Int. Audit	76,300
Payroll	13,719
Treasurer-Ind	0
Records	0
Purchasing	65,341
Printing/Mail	45,359
Telephone	589
Pros Attny-Ind	48,021
PIO	28,273
Total Allocation Amount	1,252,734
Total Direct Cost	7,240,028
Indirect Cost Rate	17.30%

**2017 Clark County Indirect Cost Allocation
2015 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
Facilities Management	75,083
Office of Budget	6,928
Info Services - Ops/Sys/Prog/Comm	81,993
Info Services - Network	150,623
Info Services - FMS	4,009
Human Resources	28,482
Financial Services & Int. Audit	9,362
Payroll	4,691
Treasurer-Ind	148
Records	0
Purchasing	17,113
Printing/Mail	20,228
Telephone	342
Pros Attny-Ind	21,415
PIO	12,608
Total Allocation Amount	456,364
Total Direct Cost	3,228,718
Indirect Cost Rate	14.13%

**2017 Clark County Indirect Cost Allocation
2015 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	853
Equipment Depreciation	40,883
Facilities Management	1,160,732
Office of Budget	43,222
Info Services - Ops/Sys/Prog/Comm	32,029
Info Services - Network	58,837
Info Services - FMS	21,976
Human Resources	175,189
Financial Services & Int. Audit	30,215
Payroll	28,854
Treasurer-Ind	0
Records	14,927
Purchasing	29,606
Printing/Mail	126,196
Telephone	1,186
Pros Attny-Ind	133,600
PIO	78,659
Total Allocation Amount	2,222,062
Total Direct Cost	20,143,850
Indirect Cost Rate	11.03%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets

PROS ATTNY-DIR

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	14,584
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	519
Facilities Management	170,684
Office of Budget	15,722
Info Services - Ops/Sys/Prog/Comm	106,762
Info Services - Network	196,123
Info Services - FMS	11,287
Human Resources	76,847
Financial Services & Int. Audit	30,047
Payroll	12,657
Treasurer-Ind	23,906
Records	59,159
Purchasing	40,262
Printing/Mail	45,905
Telephone	725
Pros Attny-Ind	48,598
PIO	28,613
Total Allocation Amount	889,924
Total Direct Cost	7,327,093
Indirect Cost Rate	12.15%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets PA-CHILD
SUPPORT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	4,405
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	2,942
Human Resources	21,496
Financial Services & Int. Audit	6,211
Payroll	3,540
Treasurer-Ind	74
Records	17,317
Purchasing	4,642
Printing/Mail	12,862
Telephone	207
Pros Attny-Ind	13,617
PIO	8,017
Total Allocation Amount	95,330
Total Direct Cost	2,052,993
Indirect Cost Rate	4.64%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets MEDICAL
EXAMINER

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	19,408
Facilities Management	90,015
Office of Budget	2,497
Info Services - Ops/Sys/Prog/Comm	5,694
Info Services - Network	10,460
Info Services - FMS	1,525
Human Resources	9,404
Financial Services & Int. Audit	5,146
Payroll	1,549
Treasurer-Ind	221
Records	0
Purchasing	6,823
Printing/Mail	7,292
Telephone	111
Pros Attny-Ind	7,719
PIO	4,545
Total Allocation Amount	172,411
Total Direct Cost	1,172,711
Indirect Cost Rate	14.70%

**2017 Clark County Indirect Cost Allocation
2015 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	7,068
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	105,337
Office of Budget	3,306
Info Services - Ops/Sys/Prog/Comm	11,388
Info Services - Network	20,920
Info Services - FMS	2,137
Human Resources	12,897
Financial Services & Int. Audit	7,514
Payroll	2,124
Treasurer-Ind	0
Records	567
Purchasing	12,827
Printing/Mail	9,652
Telephone	303
Pros Attny-Ind	10,218
PIO	6,016
Total Allocation Amount	212,273
Total Direct Cost	1,540,572
Indirect Cost Rate	13.78%

**2017 Clark County Indirect Cost Allocation
2015 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
Facilities Management	0
Office of Budget	1,258
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	529
Human Resources	0
Financial Services & Int. Audit	5,387
Payroll	0
Treasurer-Ind	74
Records	0
Purchasing	4,992
Printing/Mail	3,672
Telephone	80
Pros Attny-Ind	3,888
PIO	2,289
Total Allocation Amount	22,169
Total Direct Cost	586,184
Indirect Cost Rate	3.78%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets LAND
CONSERVATION

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

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets

CONTINGENCY

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	(1)
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	56
Human Resources	0
Financial Services & Int. Audit	567
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	(2)
Telephone	0
Pros Attny-Ind	(3)
PIO	(2)
Total Allocation Amount	615
Total Direct Cost	(385)
Indirect Cost Rate	-159.77%

**2017 Clark County Indirect Cost Allocation
2015 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	409
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	6,089
Office of Budget	471
Info Services - Ops/Sys/Prog/Comm	4,270
Info Services - Network	7,845
Info Services - FMS	4,977
Human Resources	5,374
Financial Services & Int. Audit	44,776
Payroll	885
Treasurer-Ind	2,509
Records	744
Purchasing	30,170
Printing/Mail	1,374
Telephone	72
Pros Attny-Ind	1,455
PIO	857
Total Allocation Amount	112,275
Total Direct Cost	219,377
Indirect Cost Rate	51.18%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets

ESA (Endangered Species)

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

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets CVTV

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	14
Human Resources	0
Financial Services & Int. Audit	142
Payroll	0
Treasurer-Ind	221
Records	0
Purchasing	164
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	541
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets COOP EXTENSION
SERVICES

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	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	239
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	239
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets INDIGENT
DEFENSE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	11,426
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	15,911
Human Resources	0
Financial Services & Int. Audit	162,150
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	33,361
Telephone	0
Pros Attny-Ind	35,318
PIO	20,794
Total Allocation Amount	278,961
Total Direct Cost	5,324,930
Indirect Cost Rate	5.24%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets

LEWIS & CLARK
RAILROAD

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	370
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	261
Human Resources	0
Financial Services & Int. Audit	2,665
Payroll	0
Treasurer-Ind	0
Records	124
Purchasing	1,968
Printing/Mail	1,081
Telephone	0
Pros Attny-Ind	1,145
PIO	674
Total Allocation Amount	8,289
Total Direct Cost	181,131
Indirect Cost Rate	4.58%

**2017 Clark County Indirect Cost Allocation
2015 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
Facilities Management	128,713
Office of Budget	12,747
Info Services - Ops/Sys/Prog/Comm	24,199
Info Services - Network	106,291
Info Services - FMS	11,475
Human Resources	76,041
Financial Services & Int. Audit	32,847
Payroll	12,524
Treasurer-Ind	74
Records	19,035
Purchasing	23,849
Printing/Mail	37,217
Telephone	900
Pros Attny-Ind	39,401
PIO	23,198
Total Allocation Amount	563,449
Total Direct Cost	5,940,415
Indirect Cost Rate	9.49%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

DEPARTMENT OF
ENVIRONMENTAL
SERVICES

Allocation Sheets

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	7,819
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	116,528
Office of Budget	7,174
Info Services - Ops/Sys/Prog/Comm	82,563
Info Services - Network	151,669
Info Services - FMS	6,283
Human Resources	28,213
Financial Services & Int. Audit	32,828
Payroll	4,647
Treasurer-Ind	738
Records	390
Purchasing	23,302
Printing/Mail	20,947
Telephone	0
Pros Attny-Ind	22,176
PIO	13,057
Total Allocation Amount	518,334
Total Direct Cost	3,343,518
Indirect Cost Rate	15.50%

**2017 Clark County Indirect Cost Allocation
2015 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	23,966
Facilities Management	780,706
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	12,811
Info Services - Network	23,535
Info Services - FMS	3,984
Human Resources	35,468
Financial Services & Int. Audit	1,378
Payroll	0
Treasurer-Ind	295
Records	0
Purchasing	0
Printing/Mail	0
Telephone	8
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	882,152
Total Direct Cost	4,920
Indirect Cost Rate	17929.84%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets

AUDITOR'S O&M

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	840
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	221
Human Resources	0
Financial Services & Int. Audit	2,249
Payroll	0
Treasurer-Ind	29
Records	0
Purchasing	5,357
Printing/Mail	1,571
Telephone	0
Pros Attny-Ind	2,596
PIO	1,529
Total Allocation Amount	14,391
Total Direct Cost	391,462
Indirect Cost Rate	3.68%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets

CLARK COUNTY
FAIR

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	50,674
Facilities Management	0
Office of Budget	8,895
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	5,179
Human Resources	0
Financial Services & Int. Audit	52,776
Payroll	0
Treasurer-Ind	27,998
Records	1,204
Purchasing	27,531
Printing/Mail	0
Telephone	326
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	174,583
Total Direct Cost	5,167,155
Indirect Cost Rate	3.38%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets

EMS FUND

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	7
Human Resources	0
Financial Services & Int. Audit	70
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	77
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets RADIO
COMMUNICATIONS

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

**2017 Clark County Indirect Cost Allocation
2015 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	4,024
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	23,299
Facilities Management	59,975
Office of Budget	4,543
Info Services - Ops/Sys/Prog/Comm	37,011
Info Services - Network	67,989
Info Services - FMS	3,202
Human Resources	20,421
Financial Services & Int. Audit	10,049
Payroll	3,363
Treasurer-Ind	6,363
Records	673
Purchasing	2,433
Printing/Mail	8,495
Telephone	215
Pros Attny-Ind	14,044
PIO	8,269
Total Allocation Amount	274,369
Total Direct Cost	2,117,407
Indirect Cost Rate	12.96%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets

TRI-MOUNTAIN
GOLF

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	62,044
Office of Budget	3,219
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	86
Human Resources	0
Financial Services & Int. Audit	878
Payroll	0
Treasurer-Ind	33,668
Records	0
Purchasing	4,097
Printing/Mail	6,018
Telephone	0
Pros Attny-Ind	9,949
PIO	5,857
Total Allocation Amount	125,816
Total Direct Cost	1,499,931
Indirect Cost Rate	8.39%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets SPECIAL LAW
ENFORCEMENT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	29
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	29
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets

MENTAL HEALTH
SALES TAX (1033)

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

**2017 Clark County Indirect Cost Allocation
2015 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	11,220
Facilities Management	0
Office of Budget	2,591
Info Services - Ops/Sys/Prog/Comm	42,705
Info Services - Network	79,651
Info Services - FMS	1,642
Human Resources	13,542
Financial Services & Int. Audit	1,757
Payroll	2,230
Treasurer-Ind	31,093
Records	7,118
Purchasing	8,351
Printing/Mail	624
Telephone	231
Pros Attny-Ind	8,010
PIO	4,716
Total Allocation Amount	215,483
Total Direct Cost	1,207,674
Indirect Cost Rate	17.84%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets

DEVELOPMENT
REVIEW

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

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets

ENGINEERING

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	3,201
Info Services - Ops/Sys/Prog/Comm	14,235
Info Services - Network	26,150
Info Services - FMS	1,657
Human Resources	8,598
Financial Services & Int. Audit	7,379
Payroll	1,416
Treasurer-Ind	0
Records	0
Purchasing	5,496
Printing/Mail	771
Telephone	0
Pros Attny-Ind	9,895
PIO	5,826
Total Allocation Amount	84,624
Total Direct Cost	1,491,876
Indirect Cost Rate	5.67%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets

INSPECTION

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

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets DEVELOPMENT
SERVICES

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	1,757
Info Services - Ops/Sys/Prog/Comm	9,964
Info Services - Network	18,305
Info Services - FMS	1,167
Human Resources	7,255
Financial Services & Int. Audit	3,865
Payroll	1,195
Treasurer-Ind	0
Records	0
Purchasing	4,469
Printing/Mail	423
Telephone	48
Pros Attny-Ind	5,431
PIO	3,198
Total Allocation Amount	57,077
Total Direct Cost	818,883
Indirect Cost Rate	6.97%

**2017 Clark County Indirect Cost Allocation
2015 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	2,174
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	32,393
Office of Budget	3,267
Info Services - Ops/Sys/Prog/Comm	19,929
Info Services - Network	36,610
Info Services - FMS	2,493
Human Resources	11,823
Financial Services & Int. Audit	12,333
Payroll	1,947
Treasurer-Ind	58
Records	0
Purchasing	11,698
Printing/Mail	787
Telephone	111
Pros Attny-Ind	10,098
PIO	5,945
Total Allocation Amount	151,665
Total Direct Cost	1,522,444
Indirect Cost Rate	9.96%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets CUSTOMER
SERVICE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	3,159
Info Services - Ops/Sys/Prog/Comm	37,011
Info Services - Network	67,989
Info Services - FMS	2,813
Human Resources	19,346
Financial Services & Int. Audit	7,273
Payroll	3,186
Treasurer-Ind	0
Records	0
Purchasing	12,208
Printing/Mail	761
Telephone	1,409
Pros Attny-Ind	9,764
PIO	5,749
Total Allocation Amount	170,670
Total Direct Cost	1,472,155
Indirect Cost Rate	11.59%

**2017 Clark County Indirect Cost Allocation
2015 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	1,226
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	18,267
Office of Budget	2,492
Info Services - Ops/Sys/Prog/Comm	8,541
Info Services - Network	15,690
Info Services - FMS	1,720
Human Resources	6,449
Financial Services & Int. Audit	10,401
Payroll	1,062
Treasurer-Ind	6,421
Records	2,072
Purchasing	15,719
Printing/Mail	600
Telephone	96
Pros Attny-Ind	7,703
PIO	4,535
Total Allocation Amount	102,992
Total Direct Cost	1,161,313
Indirect Cost Rate	8.87%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets BUILDING

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	6,715
Info Services - Ops/Sys/Prog/Comm	45,552
Info Services - Network	83,679
Info Services - FMS	5,455
Human Resources	36,542
Financial Services & Int. Audit	15,179
Payroll	6,019
Treasurer-Ind	29
Records	0
Purchasing	16,374
Printing/Mail	1,618
Telephone	390
Pros Attny-Ind	20,755
PIO	12,220
Total Allocation Amount	250,528
Total Direct Cost	3,129,275
Indirect Cost Rate	8.01%

**2017 Clark County Indirect Cost Allocation
2015 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	409
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	6,089
Office of Budget	1,022
Info Services - Ops/Sys/Prog/Comm	5,694
Info Services - Network	10,460
Info Services - FMS	611
Human Resources	4,299
Financial Services & Int. Audit	1,476
Payroll	708
Treasurer-Ind	376
Records	0
Purchasing	1,777
Printing/Mail	246
Telephone	64
Pros Attny-Ind	3,160
PIO	1,860
Total Allocation Amount	38,251
Total Direct Cost	476,375
Indirect Cost Rate	8.03%

**2017 Clark County Indirect Cost Allocation
2015 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	409
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	6,089
Office of Budget	2,468
Info Services - Ops/Sys/Prog/Comm	9,964
Info Services - Network	18,305
Info Services - FMS	4,154
Human Resources	7,523
Financial Services & Int. Audit	34,013
Payroll	1,239
Treasurer-Ind	0
Records	0
Purchasing	4,935
Printing/Mail	595
Telephone	119
Pros Attny-Ind	7,630
PIO	4,492
Total Allocation Amount	101,935
Total Direct Cost	1,150,306
Indirect Cost Rate	8.86%

**2017 Clark County Indirect Cost Allocation
2015 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	101,843
Facilities Management	0
Office of Budget	46,393
Info Services - Ops/Sys/Prog/Comm	120,997
Info Services - Network	222,273
Info Services - FMS	22,036
Human Resources	92,431
Financial Services & Int. Audit	122,351
Payroll	15,224
Treasurer-Ind	1,926
Records	2,762
Purchasing	151,313
Printing/Mail	11,177
Telephone	701
Pros Attny-Ind	143,402
PIO	0
Total Allocation Amount	1,054,828
Total Direct Cost	21,620,613
Indirect Cost Rate	4.88%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets

PW - ADMIN

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	4,621
Info Services - Ops/Sys/Prog/Comm	7,829
Info Services - Network	14,382
Info Services - FMS	3,344
Human Resources	19,883
Financial Services & Int. Audit	12,088
Payroll	3,275
Treasurer-Ind	8,024
Records	11,509
Purchasing	16,438
Printing/Mail	1,113
Telephone	502
Pros Attny-Ind	14,282
PIO	0
Total Allocation Amount	117,290
Total Direct Cost	2,153,358
Indirect Cost Rate	5.45%

**2017 Clark County Indirect Cost Allocation
2015 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	(3,029)
Facilities Management	0
Office of Budget	29,123
Info Services - Ops/Sys/Prog/Comm	59,787
Info Services - Network	109,829
Info Services - FMS	17,324
Human Resources	88,669
Financial Services & Int. Audit	78,492
Payroll	14,604
Treasurer-Ind	0
Records	0
Purchasing	33,907
Printing/Mail	7,016
Telephone	374
Pros Attny-Ind	90,020
PIO	0
Total Allocation Amount	526,117
Total Direct Cost	13,593,991
Indirect Cost Rate	3.87%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets

CAMP BONNEVILLE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	341
Human Resources	0
Financial Services & Int. Audit	3,479
Payroll	0
Treasurer-Ind	29
Records	0
Purchasing	8,030
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	11,879
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets

SPECIAL
INVESTIGATION

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	203
Human Resources	0
Financial Services & Int. Audit	2,073
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	2,277
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets

NARCOTICS TASK
FORCE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	672
Info Services - Ops/Sys/Prog/Comm	8,541
Info Services - Network	15,690
Info Services - FMS	1,100
Human Resources	0
Financial Services & Int. Audit	11,209
Payroll	0
Treasurer-Ind	694
Records	0
Purchasing	2,200
Printing/Mail	1,257
Telephone	215
Pros Attny-Ind	2,078
PIO	1,223
Total Allocation Amount	44,878
Total Direct Cost	313,264
Indirect Cost Rate	14.33%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets

CHILD JUSTICE
CENTER

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	29,191
Office of Budget	1,735
Info Services - Ops/Sys/Prog/Comm	14,235
Info Services - Network	26,150
Info Services - FMS	1,393
Human Resources	5,374
Financial Services & Int. Audit	8,257
Payroll	885
Treasurer-Ind	1,417
Records	0
Purchasing	8,187
Printing/Mail	3,245
Telephone	295
Pros Attny-Ind	5,364
PIO	3,158
Total Allocation Amount	108,886
Total Direct Cost	808,704
Indirect Cost Rate	13.46%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets

VETERANS
ASSISTANCE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	1,105
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	100
Human Resources	0
Financial Services & Int. Audit	1,019
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	328
Printing/Mail	2,067
Telephone	0
Pros Attny-Ind	3,416
PIO	2,011
Total Allocation Amount	10,046
Total Direct Cost	515,073
Indirect Cost Rate	1.95%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets

VICTIM WITNESS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	977
Info Services - Ops/Sys/Prog/Comm	2,135
Info Services - Network	3,922
Info Services - FMS	688
Human Resources	6,180
Financial Services & Int. Audit	176
Payroll	1,018
Treasurer-Ind	29
Records	1,275
Purchasing	3,555
Printing/Mail	1,826
Telephone	40
Pros Attny-Ind	3,019
PIO	1,777
Total Allocation Amount	26,616
Total Direct Cost	455,128
Indirect Cost Rate	5.85%

**2017 Clark County Indirect Cost Allocation
2015 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	0
Facilities Management	0
Office of Budget	11,983
Info Services - Ops/Sys/Prog/Comm	8,541
Info Services - Network	15,690
Info Services - FMS	5,541
Human Resources	0
Financial Services & Int. Audit	56,465
Payroll	0
Treasurer-Ind	2,863
Records	0
Purchasing	22,608
Printing/Mail	22,405
Telephone	88
Pros Attny-Ind	37,039
PIO	21,807
Total Allocation Amount	205,031
Total Direct Cost	5,584,373
Indirect Cost Rate	3.67%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

DEPARTMENT of
COMMUNITY
SERVICES

Allocation Sheets

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	15,199
Info Services - Ops/Sys/Prog/Comm	66,904
Info Services - Network	122,904
Info Services - FMS	20,628
Human Resources	68,248
Financial Services & Int. Audit	134,751
Payroll	11,241
Treasurer-Ind	6,045
Records	13,723
Purchasing	79,012
Printing/Mail	3,662
Telephone	717
Pros Attny-Ind	46,981
PIO	27,661
Total Allocation Amount	617,677
Total Direct Cost	7,085,696
Indirect Cost Rate	8.72%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets

SOLID WASTE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	2,957
Facilities Management	0
Office of Budget	5,409
Info Services - Ops/Sys/Prog/Comm	24,199
Info Services - Network	44,455
Info Services - FMS	5,119
Human Resources	13,972
Financial Services & Int. Audit	36,718
Payroll	2,301
Treasurer-Ind	2,574
Records	0
Purchasing	22,255
Printing/Mail	1,303
Telephone	183
Pros Attny-Ind	16,718
PIO	9,843
Total Allocation Amount	188,007
Total Direct Cost	2,520,577
Indirect Cost Rate	7.46%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets CLEAN WATER
FUND

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	9,650
Info Services - Ops/Sys/Prog/Comm	27,046
Info Services - Network	49,685
Info Services - FMS	3,506
Human Resources	19,883
Financial Services & Int. Audit	13,739
Payroll	3,275
Treasurer-Ind	58
Records	0
Purchasing	17,314
Printing/Mail	2,325
Telephone	167
Pros Attny-Ind	29,829
PIO	17,562
Total Allocation Amount	194,038
Total Direct Cost	4,497,270
Indirect Cost Rate	4.31%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets WASTEWATER
OPERATIONS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	7,042
Info Services - Ops/Sys/Prog/Comm	15,658
Info Services - Network	28,765
Info Services - FMS	4,268
Human Resources	16,928
Financial Services & Int. Audit	24,772
Payroll	2,788
Treasurer-Ind	0
Records	0
Purchasing	12,688
Printing/Mail	1,696
Telephone	326
Pros Attny-Ind	21,766
PIO	12,815
Total Allocation Amount	149,513
Total Direct Cost	3,281,718
Indirect Cost Rate	4.56%

**2017 Clark County Indirect Cost Allocation
2015 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	666
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	3,836
Info Services - Ops/Sys/Prog/Comm	21,352
Info Services - Network	39,225
Info Services - FMS	2,416
Human Resources	8,598
Financial Services & Int. Audit	15,109
Payroll	1,416
Treasurer-Ind	29
Records	11,014
Purchasing	10,834
Printing/Mail	924
Telephone	183
Pros Attny-Ind	11,858
PIO	6,982
Total Allocation Amount	134,443
Total Direct Cost	1,787,844
Indirect Cost Rate	7.52%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets

ER&R

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	10,689
Info Services - Ops/Sys/Prog/Comm	19,929
Info Services - Network	36,610
Info Services - FMS	10,709
Human Resources	24,182
Financial Services & Int. Audit	82,396
Payroll	3,983
Treasurer-Ind	665
Records	1,080
Purchasing	32,674
Printing/Mail	2,575
Telephone	350
Pros Attny-Ind	33,039
PIO	19,452
Total Allocation Amount	278,335
Total Direct Cost	4,981,309
Indirect Cost Rate	5.59%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets

TER&R

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	3,481
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	3,166
Human Resources	18,056
Financial Services & Int. Audit	12,298
Payroll	2,974
Treasurer-Ind	0
Records	0
Purchasing	6,719
Printing/Mail	839
Telephone	0
Pros Attny-Ind	10,759
PIO	6,334
Total Allocation Amount	64,626
Total Direct Cost	1,622,096
Indirect Cost Rate	1.49%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets

CENTRAL STORES

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

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets FACILITIES
MANAGEMENT -
DIR

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	18,586
Info Services - Ops/Sys/Prog/Comm	12,811
Info Services - Network	23,535
Info Services - FMS	16,466
Human Resources	45,141
Financial Services & Int. Audit	117,885
Payroll	7,435
Treasurer-Ind	347
Records	0
Purchasing	33,027
Printing/Mail	34,752
Telephone	0
Pros Attny-Ind	57,449
PIO	33,824
Total Allocation Amount	401,257
Total Direct Cost	8,661,541
Indirect Cost Rate	4.63%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets

REGIONAL
TRANSPORTATION
COUNCIL

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	1,835
Human Resources	10,748
Financial Services & Int. Audit	6,817
Payroll	1,770
Treasurer-Ind	1,157
Records	0
Purchasing	0
Printing/Mail	0
Telephone	119
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	22,446
Total Direct Cost	1,508,028
Indirect Cost Rate	1.49%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

SOUTHWEST
WASHINGTON
CLEAN AIR
AGENCY

Allocation Sheets

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	3,631
Human Resources	18,271
Financial Services & Int. Audit	16,796
Payroll	3,009
Treasurer-Ind	1,678
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	43,384
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets HEALTH DEPARTMENT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	21,235
Info Services - Ops/Sys/Prog/Comm	115,303
Info Services - Network	211,813
Info Services - FMS	18,602
Human Resources	94,688
Financial Services & Int. Audit	84,856
Payroll	15,595
Treasurer-Ind	55,042
Records	20,327
Purchasing	48,518
Printing/Mail	0
Telephone	1,306
Pros Attny-Ind	65,638
PIO	38,646
Total Allocation Amount	791,570
Total Direct Cost	9,896,349
Indirect Cost Rate	8.00%

**2017 Clark County Indirect Cost Allocation
2015 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	368
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	5,480
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	5,848
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets

LAW LIBRARY

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	5,724
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	34,408
Office of Budget	421
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	795
Human Resources	2,150
Financial Services & Int. Audit	5,727
Payroll	354
Treasurer-Ind	5,669
Records	0
Purchasing	889
Printing/Mail	788
Telephone	16
Pros Attny-Ind	1,302
PIO	767
Total Allocation Amount	59,009
Total Direct Cost	196,292
Indirect Cost Rate	30.06%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets

CRESA

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	9,113
Human Resources	24,182
Financial Services & Int. Audit	66,128
Payroll	15,932
Treasurer-Ind	2,545
Records	1,558
Purchasing	27,342
Printing/Mail	5,640
Telephone	0
Pros Attny-Ind	24,096
PIO	0
Total Allocation Amount	176,536
Total Direct Cost	10,909,687
Indirect Cost Rate	1.62%

**2017 Clark County Indirect Cost Allocation
2015 Costs
Detail by Central Service Department**

Allocation Sheets

Agencies

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	5,624
Human Resources	0
Financial Services & Int. Audit	57,317
Payroll	35,581
Treasurer-Ind	545,709
Records	0
Purchasing	16,060
Printing/Mail	0
Telephone	2,230
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	662,521
Total Direct Cost	0
Indirect Cost Rate	0.00%