

Central Service Cost Allocation Plan For 2021

Clark County Washington



Representing costs for the year ending December 31, 2019

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2021 Annual Budget
Central Service Allocation Plan for Clark County
Based on the Year 2019

Introduction

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

Purpose

The purpose of this document is to identify indirect central service costs, determine a reasonable basis for allocating these costs to the operating activities, and then calculate the costs to be allocated to each operating activity. These allocated costs, together with specific department/division indirect and direct costs, are used to develop the **Indirect Rate Proposal for 2021**. The document follows the cost principles contained in A-87 in order that federally assisted programs have their fair share of costs recognized under these principles, except where restricted or prohibited by law.

Definitions

The following terms are used:

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

Source of Data

All cost data comes from information maintained in the county's general ledger and for the year ended December 31, 2019. The statistics allocation data comes from other non-accounting information maintained in the central service departments for the year ended December 31, 2019.

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, 2019, to establish cost allocations or billings for the 2021 annual budget period. These are allowable in accordance with the requirements of 2 CFR 200, "Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards". Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct.

Governmental Unit: Clark County, Washington

Signature:



Name of Official:

Mark Gassaway

Title:

Finance Director

Date of Execution:

September 10, 2020

Central Service Cost Allocation Plan

Summary of Costs and Rate By Department/Org Unit

2021 Central Service Cost Allocation Plan (2019 Actuals)

Summary of Costs and Rate by Department/Org Unit

DESCRIPTION	2021 Total Indirect Costs	2019 Total Expenses	2019 Indirect Cost %
ASSESSMENT	862,541	4,495,945	19.18%
AUDITOR-Auto License & Recording	240,806	724,876	33.22%
TREASURER-DIR	257,853	1,592,028	16.20%
BOE	33,870	149,071	22.72%
COMMUNITY SUPPORT	109,094	973,257	11.21%
COUNTY CLERK	927,570	3,495,447	26.54%
DISTRICT COURT	1,256,508	6,227,619	20.18%
SUPERIOR COURT	1,506,176	4,736,881	31.80%
JUVENILE	1,427,958	8,473,812	16.85%
SHERIFF LAW ENFORCEMENT	1,222,338	25,596,536	4.78%
SHERIFF SUPPORT/CIVIL BRANCH	2,087,287	8,800,131	23.72%
JAIL	2,502,825	26,953,088	9.29%
PROS ATTNY-DIR	1,404,863	8,939,389	15.72%
PA-CHILD SUPPORT	112,072	2,223,279	5.04%
MEDICAL EXAMINER	257,109	1,429,476	17.99%
COMMISSIONERS	190,110	615,447	30.89%
WORKERSCOMPENSATION	102,195	1,908,558	5.35%
CVTV	0	17	0.00%
COOP EXTENSION SERVICES	9,682	354,987	2.73%
INDIGENT DEFENSE	274,290	5,832,624	4.70%
LEWIS & CLARK RAILROAD	7,024	197,008	3.57%
CORRECTIONS	892,553	5,472,727	16.31%
VEGETATION MANAGEMENT	292,773	1,472,691	19.88%
FORESTRY OPERATIONS	119,688	137,835	86.83%
PARKS	756,017	2,771,815	27.28%
AUDITOR'S O&M	19,302	641,184	3.01%
Event Center	255,735	4,493,819	5.69%
TRI-MOUNTAIN GOLF	144,817	1,717,557	8.43%
MENTAL HEALTH SALES TAX	79,655	2,405,057	3.31%
COMMUNITY DEV ADMIN	280,942	2,274,784	12.35%
ENGINEERING	187,072	2,039,776	9.17%
DEVELOPMENT SERVICES	165,825	1,666,342	9.95%
WETLAND AND HABITAT	25,026	525,795	4.76%
COMMUNITY PLANNING	179,364	912,865	19.65%
CUSTOMER SERVICE	261,951	1,460,099	17.94%
ANIMAL CONTROL	125,495	1,510,810	8.31%
BUILDING	314,104	4,016,882	7.82%
CODE ENFORCEMENT	57,653	466,493	12.36%
FIRE MARSHAL	84,659	1,363,341	6.21%
PW - TRANSPORTATION	1,452,848	21,682,623	6.70%
PW - ADMIN	440,468	5,286,328	8.33%
PW - ROAD OPERATIONS	778,278	15,120,570	5.15%
CAMP BONNEVILLE	187,685	7,253,624	2.59%
SPECIAL INVESTIGATION	131	3,950	3.31%
NARCOTICS TASK FORCE	95,872	338,211	28.35%
CHILD JUSTICE CENTER	129,135	876,561	14.73%
VETERANS ASSISTANCE	31,181	849,263	3.67%
VICTIM WITNESS	62,644	849,263	7.38%
MPD-OPERATIONS FUND	420,762	3,750,103	11.22%
DEPT. of COMMUNITY SERVICES	598,747	7,110,084	8.42%
SOLID WASTE	104,921	1,697,192	6.18%
CLEAN WATER FUND / BBC	347,449	5,849,400	5.94%
WASTEWATER OPERATIONS	175,841	3,595,669	4.89%
ELECTIONS	276,268	1,896,209	14.57%
ER&R (Depts 555, 566, 577)	332,940	5,049,311	6.59%
TER&R	82,100	2,981,118	2.75%
FACILITIES MANAGEMENT-DIRECT	572,057	6,549,133	8.73%
MOSQUITO CONTROL DISTRICT	14,244	419,559	3.39%
REGIONAL TRANSPORTATION COUNCIL	12,073	1,246,742	0.97%
SWCAA	50,544	1,361,147	3.71%
HEALTH DEPARTMENT	1,154,631	11,976,517	9.64%
EMERGENCY MANAGEMENT	13,684	666,729	0.00%
LAW LIBRARY	92,059	205,790	44.73%
CRESA	115,255	10,366,994	1.11%
Agencies (Other Fire Dist, Ect.)	1,174,132	0	0.00%
Total	27,750,753	266,051,440	10.43%

Central Service Cost Allocation Plan

Summary of Cost Allocation By Department/Org Unit

Allocation Plan (2019 Actuals)
Summary of Costs and Rate by Department/Org Unit

DESCRIPTION	COURTHOUSE	FRANKLIN BUILDING	CORRECTIONS CENTER	JUVENILE CENTER	PUBLIC SERVICE CENTER
ASSESSMENT	0	0	0	0	104,990
AUDITOR-Auto License & Recording	0	0	0	0	4,343
TREASURER-DIR	0	0	0	0	666
BOE	0	0	0	0	0
COMMUNITY SUPPORT	0	0	0	0	0
COUNTY CLERK	19,733	0	0	0	0
DISTRICT COURT	50,549	0	0	0	0
SUPERIOR COURT	80,094	0	0	0	0
JUVENILE	0	0	0	197,670	0
SHERIFF LAW ENFORCEMENT	0	0	7,774	0	0
SHERIFF SUPPORT/CIVIL BRANCH	0	0	69,963	0	0
JAIL	0	0	244,923	0	0
PROS ATTN- DIR	25,204	18,211	0	0	0
PA-CHILD SUPPORT	0	0	0	0	0
MEDICAL EXAMINER	0	0	0	0	0
COMMISSIONERS	0	0	0	0	31,896
WORKERS COMPENSATION	0	0	0	0	5,121
CVTV	0	0	0	0	0
COOP EXTENSION SERVICES	0	0	0	0	0
INDIGENT DEFENSE	0	0	0	0	0
LEWIS & CLARK RAILROAD	0	0	0	0	0
CORRECTIONS	0	0	14,929	0	0
VEGETATION MANAGEMENT	0	0	0	0	49,007
FORESTRY OPERATIONS	0	0	0	0	49,007
PARKS	0	0	0	0	0
AUDITOR'S O&M	0	0	0	0	0
Event Center	0	0	0	0	0
TRI-MOUNTAIN GOLF	0	0	0	0	0
MENTAL HEALTH SALES TAX	0	0	0	0	0
COMMUNITY DEV ADMIN	0	0	0	0	0
ENGINEERING	0	0	0	0	0
DEVELOPMENT SERVICES	0	0	0	0	0
WETLAND AND HABITAT	0	0	0	0	0
COMMUNITY PLANNING	0	0	0	0	27,246
CUSTOMER SERVICE	0	0	0	0	0
ANIMAL CONTROL	0	0	0	0	15,364
BUILDING	0	0	0	0	0
CODE ENFORCEMENT	0	0	0	0	5,121
FIRE MARSHAL	0	0	0	0	5,121
PW - TRANSPORTATION	0	0	0	0	0
PW - ADMIN	0	0	0	0	0
PW - ROAD OPERATIONS	0	0	0	0	0
CAMP BONNEVILLE	0	0	0	0	0
SPECIAL INVESTIGATION	0	0	0	0	0
NARCOTICS TASK FORCE	0	0	0	0	0
CHILD JUSTICE CENTER	0	0	0	0	0
VETERANS ASSISTANCE	0	0	0	0	0
VICTIM WITNESS	0	0	0	0	0
MPD-OPERATIONS FUND	0	0	0	0	0
DEPT. of COMMUNITY SERVICES	0	0	0	0	0
SOLID WASTE	0	0	0	0	0
CLEAN WATER FUND / BBC	0	0	0	0	0
WASTEWATER OPERATIONS	0	0	0	0	0
ELECTIONS	0	0	0	0	0
ER&R (Depts 555, 566, 577)	0	0	0	0	0
TER&R	0	0	0	0	0
FACILITIES MANAGEMENT-DIRECT	0	0	0	0	8,468
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	4,609
LAW LIBRARY	9,893	0	0	0	0
CRESA	0	0	0	0	0
Agencies (Other Fire Dist., Ect)	0	0	0	0	0

2021 Central Service Cost Allocation Plan (2019 Actuals)

Summary of Costs and Rate by Department/Org Unit

DESCRIPTION	1408 FRANKLIN		BOND	GIS	EQUIPMENT
	BUILDING	PEPSI BUILDING	INTEREST		DEPRECIATION
ASSESSMENT	0	0	0	80,711	1,124
AUDITOR-Auto License & Recording	1,925	0	0	30,266	7,878
TREASURER-DIR	0	0	0	38,842	0
BOE	0	0	0	1,238	0
COMMUNITY SUPPORT	0	0	0	1,467	19,097
COUNTY CLERK	0	0	0	47,326	0
DISTRICT COURT	0	0	0	64,000	61,687
SUPERIOR COURT	0	0	0	37,420	67,386
JUVENILE	0	0	0	15,872	849
SHERIFF LAW ENFORCEMENT	0	0	0	165,640	219,220
SHERIFF SUPPORT/CIVIL BRANCH	0	27,503	0	12,932	16,747
JAIL	0	0	0	33,201	32,350
PROS ATTN- DIR	0	0	0	85,847	0
PA-CHILD SUPPORT	0	0	0	3,302	0
MEDICAL EXAMINER	0	0	0	9,905	8,191
COMMISSIONERS	0	0	0	5,503	0
WORKERS COMPENSATION	0	0	0	367	0
CVTV	0	0	0	0	0
COOP EXTENSION SERVICES	0	0	0	0	0
INDIGENT DEFENSE	0	0	0	183	0
LEWIS & CLARK RAILROAD	0	0	0	0	0
CORRECTIONS	0	0	0	9,947	2,053
VEGETATION MANAGEMENT	0	0	0	24,011	4,949
FORESTRY OPERATIONS	0	0	0	2,018	0
PARKS	0	0	0	30,893	6,762
AUDITOR'S O&M	0	0	0	0	4,217
Event Center	0	0	0	1,101	45,888
TRI-MOUNTAIN GOLF	0	0	0	0	0
MENTAL HEALTH SALES TAX	0	0	0	0	0
COMMUNITY DEV ADMIN	0	0	0	26,231	8,102
ENGINEERING	0	0	0	4,219	1,105
DEVELOPMENT SERVICES	0	0	0	29,762	0
WETLAND AND HABITAT	0	0	0	8,071	0
COMMUNITY PLANNING	0	0	0	16,142	0
CUSTOMER SERVICE	0	0	0	28,249	0
ANIMAL CONTROL	0	0	0	14,124	0
BUILDING	0	0	0	60,129	0
CODE ENFORCEMENT	0	0	0	7,567	0
FIRE MARSHAL	0	0	0	18,160	0
PW - TRANSPORTATION	0	0	0	174,335	36,182
PW - ADMIN	0	0	0	42,373	0
PW - ROAD OPERATIONS	0	0	0	145,279	0
CAMP BONNEVILLE	0	0	0	0	0
SPECIAL INVESTIGATION	0	0	0	0	0
NARCOTICS TASK FORCE	0	0	0	0	22,119
CHILD JUSTICE CENTER	0	0	0	1,101	7,971
VETERANS ASSISTANCE	0	0	0	0	0
VICTIM WITNESS	0	0	0	1,055	0
MPD-OPERATIONS FUND	0	0	0	22,798	9,149
DEPT. of COMMUNITY SERVICES	0	0	0	8,346	0
SOLID WASTE	0	0	0	30,266	0
CLEAN WATER FUND / BBC	0	0	0	93,826	1,939
WASTEWATER OPERATIONS	0	0	0	2,201	0
ELECTIONS	5,380	0	0	14,124	72,738
ER&R (Depts 555, 566, 577)	0	0	0	3,673	0
TER&R	0	0	0	2,935	0
FACILITIES MANAGEMENT-DIRECT	0	11,276	40,427	30,471	16,405
MOSQUITO CONTROL DISTRICT	0	0	0	73	0
REGIONAL TRANSPORTATION COUNCIL	0	0	0	0	0
SWCAA	0	0	0	2,756	0
HEALTH DEPARTMENT	0	0	0	194,311	36,986
EMERGENCY MANAGEMENT	0	0	0	0	0
LAW LIBRARY	0	0	0	164	0
CRESA	0	0	0	0	0
Agencies (Other Fire Dist., Ect)	0	0	0	0	0

2021 Central Service Cost Allocation Plan (2019 Actuals)
Summary of Costs and Rate by Department/Org Unit

DESCRIPTION	FACILITIES MANAGEMENT - INDIRECT	OFFICE OF BUDGET	INFORMATION TECHNOLOGY	HUMAN RESOURCES	FINANCIAL SERVICES AND INTERNAL AUDIT
ASSESSMENT	118,079	20,097	376,710	38,115	13,530
AUDITOR-Auto License & Recording	17,014	3,240	132,777	14,293	0
TREASURER-DIR	749	7,116	144,351	18,343	0
BOE	0	666	23,710	1,072	1,396
COMMUNITY SUPPORT	0	4,350	52,162	7,623	1,708
COUNTY CLERK	77,565	15,625	535,849	40,974	17,288
DISTRICT COURT	198,693	27,837	547,460	55,410	60,419
SUPERIOR COURT	774,083	21,174	334,069	32,398	42,531
JUVENILE	438,009	37,878	424,827	82,448	27,995
SHERIFF LAW ENFORCEMENT	23,200	114,416	0	143,409	61,332
SHERIFF SUPPORT/CIVIL BRANCH	284,597	39,337	1,237,670	67,178	93,203
JAIL	1,118,875	120,480	0	172,472	111,559
PROS ATTN- DIR	365,432	39,959	455,235	74,325	48,161
PA-CHILD SUPPORT	0	9,938	4,742	17,152	9,802
MEDICAL EXAMINER	100,638	6,390	66,388	8,576	13,124
COMMISSIONERS	35,873	2,751	80,615	4,764	8,383
WORKERS COMPENSATION	5,760	8,531	4,742	1,906	32,674
COOP EXTENSION SERVICES	0	1,587	0	0	749
INDIGENT DEFENSE	0	26,072	14,226	953	110,920
LEWIS & CLARK RAILROAD	0	881	0	0	2,066
CORRECTIONS	245,732	24,463	367,433	51,670	26,178
VEGETATION MANAGEMENT	55,117	6,583	75,872	11,339	31,489
FORESTRY OPERATIONS	55,117	616	4,742	953	2,651
PARKS	174,100	12,390	294,006	14,589	131,544
AUDITOR'S O&M	0	2,866	0	0	1,045
Event Center	0	20,087	52,162	953	62,650
TRI-MOUNTAIN GOLF	62,337	7,677	0	0	4,172
MENTAL HEALTH SALES TAX	0	10,751	0	0	17,569
COMMUNITY DEV ADMIN	0	10,168	165,971	12,387	8,921
ENGINEERING	0	9,118	94,841	21,916	14,458
DEVELOPMENT SERVICES	0	7,449	71,130	14,055	6,184
WETLAND AND HABITAT	0	2,350	0	3,812	928
COMMUNITY PLANNING	30,643	4,081	56,904	7,623	13,779
CUSTOMER SERVICE	0	6,527	175,455	13,340	8,921
ANIMAL CONTROL	17,280	6,753	18,968	6,670	9,217
BUILDING	0	17,955	118,551	28,396	18,708
CODE ENFORCEMENT	5,760	2,085	18,968	3,573	2,332
FIRE MARSHAL	5,760	6,094	9,484	8,576	7,018
PW - TRANSPORTATION	0	96,921	564,302	82,329	137,075
PW - ADMIN	0	23,630	203,907	20,011	18,731
PW - ROAD OPERATIONS	0	67,589	156,487	68,607	83,783
CAMP BONNEVILLE	0	32,424	0	0	4,523
SPECIAL INVESTIGATION	0	18	0	0	31
NARCOTICS TASK FORCE	0	1,512	56,904	0	5,794
CHILD JUSTICE CENTER	6,666	3,918	75,872	5,717	10,808
VETERANS ASSISTANCE	0	3,796	0	0	9,810
VICTIM WITNESS	0	3,796	28,452	5,479	1,770
MPD-OPERATIONS FUND	128,683	16,763	0	19,738	99,516
DEPT. of COMMUNITY SERVICES	0	31,782	246,586	43,356	106,654
SOLID WASTE	0	7,586	42,678	14,293	35,302
CLEAN WATER FUND / BBC	0	26,147	99,583	15,723	15,557
WASTEWATER OPERATIONS	0	16,073	56,904	11,435	29,547
ELECTIONS	0	8,476	104,325	6,670	13,124
ER&R (Depts 555, 566, 577)	0	22,570	75,872	19,081	119,911
TER&R	0	13,326	0	15,246	78
FACILITIES MANAGEMENT-DIRECT	0	29,275	128,035	26,381	143,263
MOSQUITO CONTROL DISTRICT	0	1,875	0	381	8,063
REGIONAL TRANSPORTATION COUNCIL	0	0	0	9,291	0
SWCAA	0	0	0	14,317	20,470
HEALTH DEPARTMENT	0	53,535	403,073	91,763	97,031
EMERGENCY MANAGEMENT	5,184	0	0	0	8,500
LAW LIBRARY	38,886	920	14,226	853	16,165
CRESA	0	0	0	18,343	43,825
Agencies (Other Fire Dist., Ect)	0	0	0	0	299,056

2021 Central Service Cost Allocation Plan (2019 Actuals)
Summary of Costs and Rate by Department/Org Unit

DESCRIPTION	TREASURER -				PRINTING / MAIL
	PAYROLL	INDIRECT	RECORDS	PURCHASING	ROOM
ASSESSMENT	11,417	0	3,894	1,951	22,776
AUDITOR-Auto License & Recording	4,281	9,424	2,378	1,837	3,785
TREASURER-DIR	5,494	0	4,416	1,094	12,296
BOE	321	0	2,038	343	792
COMMUNITY SUPPORT	2,283	0	0	261	5,172
COUNTY CLERK	12,273	34	104,945	2,196	18,365
DISTRICT COURT	16,597	3,046	36,585	5,886	32,556
SUPERIOR COURT	9,704	0	3,685	6,457	24,320
JUVENILE	24,696	0	235	4,221	42,929
SHERIFF LAW ENFORCEMENT	42,956	9,574	31,410	9,723	135,937
SHERIFF SUPPORT/CIVIL BRANCH	20,122	14,664	0	22,295	45,728
JAIL	51,662	57,296	4,834	12,433	140,625
PROS ATTNV-DIR	22,263	441	78,134	3,927	50,234
PA-CHILD SUPPORT	5,138	0	26,367	1,437	11,814
MEDICAL EXAMINER	2,569	68	10,714	963	7,596
COMMISSIONERS	1,427	0	836	784	7,811
WORKERS COMPENSATION	571	983	653	1,445	10,088
COOP EXTENSION SERVICES	0	0	0	0	1,886
INDIGENT DEFENSE	285	34	0	914	30,994
LEWIS & CLARK RAILROAD	0	0	0	286	1,047
CORRECTIONS	15,477	6,891	10,610	4,074	28,923
VEGETATION MANAGEMENT	3,397	0	0	1,053	7,305
FORESTRY OPERATIONS	285	0	0	204	1,975
PARKS	4,370	28,809	0	1,194	14,729
AUDITOR'S O&M	0	1,182	0	131	3,407
Event Center	285	26,679	967	6,033	0
TRI-MOUNTAIN GOLF	0	35,087	0	0	9,127
MENTAL HEALTH SALES TAX	0	373	0	1,192	12,780
COMMUNITY DEV ADMIN	3,711	7,318	1,098	2,049	0
ENGINEERING	6,565	0	2,744	735	0
DEVELOPMENT SERVICES	4,210	0	6,402	1,004	0
WETLAND AND HABITAT	1,142	0	392	245	0
COMMUNITY PLANNING	2,283	0	4,312	2,310	0
CUSTOMER SERVICE	3,996	1,206	470	1,331	0
ANIMAL CONTROL	1,998	7,628	2,247	2,008	0
BUILDING	8,506	0	78	5,453	0
CODE ENFORCEMENT	1,070	0	3,528	473	0
FIRE MARSHAL	2,569	0	26	882	0
PW - TRANSPORTATION	24,661	2,199	1,359	12,303	0
PW - ADMIN	5,994	19,095	21,585	3,837	0
PW - ROAD OPERATIONS	20,550	116	0	3,306	0
CAMP BONNEVILLE	0	237	0	392	38,546
SPECIAL INVESTIGATION	0	0	0	0	21
NARCOTICS TASK FORCE	0	1,041	0	1,502	1,797
CHILD JUSTICE CENTER	1,713	940	0	947	4,658
VETERANS ASSISTANCE	0	0	0	0	4,513
VICTIM WITNESS	1,641	533	2,509	367	4,513
MPD-OPERATIONS FUND	5,912	38,983	0	1,615	19,928
DEPT. of COMMUNITY SERVICES	12,987	21,076	14,947	3,657	0
SOLID WASTE	4,281	2,920	0	2,743	0
CLEAN WATER FUND / BBC	4,709	726	0	2,310	0
WASTEWATER OPERATIONS	3,425	954	0	3,641	0
ELECTIONS	1,998	552	22,369	2,727	0
ER&R (Depts 555, 566, 577)	5,716	3,443	0	5,012	0
TER&R	4,567	291	0	98	0
FACILITIES MANAGEMENT-DIRECT	7,902	26	0	3,196	34,673
MOSQUITO CONTROL DISTRICT	114	102	0	82	955
REGIONAL TRANSPORTATION COUNCIL	2,783	915	0	0	0
SWCAA	4,288	8,712	0	0	0
HEALTH DEPARTMENT	27,486	43,431	22,813	11,151	0
EMERGENCY MANAGEMENT	0	2,470	0	735	0
LAW LIBRARY	255	6,543	0	286	988
CRESA	21,978	5,991	1,908	6,555	0
Agencies (Other Fire Dist, Ect.)	0	875,076	0	0	0

**2021 Central Service Cost Allocation Plan (2019 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	PROSECUTING	COUNTY MANAGER'S
	ATTORNEY - INDIRECT	OFFICE
ASSESSMENT	30,201	38,948
AUDITOR-Auto License & Recording	4,869	6,280
TREASURER-DIR	10,694	13,792
BOE	1,001	1,291
COMMUNITY SUPPORT	6,538	8,431
COUNTY CLERK	23,480	30,281
DISTRICT COURT	41,833	53,950
SUPERIOR COURT	31,819	41,036
JUVENILE	56,922	73,409
SHERIFF LAW ENFORCEMENT	171,941	221,743
SHERIFF SUPPORT/CIVIL BRANCH	59,113	76,236
JAIL	181,053	233,495
PROS ATTNY-DIR	60,049	77,442
PA-CHILD SUPPORT	14,935	19,260
MEDICAL EXAMINER	9,602	12,384
COMMISSIONERS	4,134	5,332
WORKERS COMPENSATION	12,820	16,534
CVTV	0	0
COOP EXTENSION SERVICES	2,385	3,075
INDIGENT DEFENSE	39,180	50,528
LEWIS & CLARK RAILROAD	1,323	1,707
CORRECTIONS	36,762	47,410
VEGETATION MANAGEMENT	9,893	12,758
FORESTRY OPERATIONS	926	1,194
PARKS	18,619	24,012
AUDITOR'S O&M	4,307	5,555
Event Center	0	38,930
TRI-MOUNTAIN GOLF	11,537	14,879
MENTAL HEALTH SALES TAX	16,156	20,835
COMMUNITY DEV ADMIN	15,281	19,706
ENGINEERING	13,702	17,671
DEVELOPMENT SERVICES	11,193	14,436
WETLAND AND HABITAT	3,532	4,555
COMMUNITY PLANNING	6,132	7,908
CUSTOMER SERVICE	9,808	12,649
ANIMAL CONTROL	10,149	13,088
BUILDING	26,983	34,798
CODE ENFORCEMENT	3,134	4,041
FIRE MARSHAL	9,158	11,811
PW - TRANSPORTATION	145,650	187,837
PW - ADMIN	35,510	45,795
PW - ROAD OPERATIONS	101,570	130,990
CAMP BONNEVILLE	48,725	62,838
SPECIAL INVESTIGATION	27	34
NARCOTICS TASK FORCE	2,272	2,930
CHILD JUSTICE CENTER	5,888	7,594
VETERANS ASSISTANCE	5,705	7,357
VICTIM WITNESS	5,705	7,357
MPD-OPERATIONS FUND	25,191	32,487
DEPT. of COMMUNITY SERVICES	47,761	61,595
SOLID WASTE	11,401	14,703
CLEAN WATER FUND / BBC	39,292	50,673
WASTEWATER OPERATIONS	24,153	31,149
ELECTIONS	12,737	16,427
ER&R (Depts 555, 566, 577)	33,918	43,742
TER&R	20,025	25,825
FACILITIES MANAGEMENT-DIRECT	43,993	56,735
MOSQUITO CONTROL DISTRICT	0	3,635
REGIONAL TRANSPORTATION COUNCIL	0	0
SWCAA	0	0
HEALTH DEPARTMENT	80,450	103,753
EMERGENCY MANAGEMENT	0	0
LAW LIBRARY	1,382	1,783
CRESA	23,211	0
Agencies (Other Fire Dist., Ect)	0	0

Central Service Cost Allocation Plan

Allocated Detail

Central Service Cost Allocation Plan

COUNTY COURTHOUSE BUILDING DEPRECIATION

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

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

Basis of Allocation

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

2021 Clark County Indirect Cost Allocation (2019 Actuals)
Central Services Allocated Cost Detail

	Courthouse
Expense	
Personal Services	0
Services, Supplies	0
Direct Charges	0
Capital Outlay	0
Debt Service/Interest	0
Depreciation	191,135
Subtotal	191,135
Less:	
Capital Outlay	0
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	0
Equipment Depreciation	0
Facilities Management-Indirect	0
Office of Budget	0
Information Services	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Pros Attny-Ind	5,661
County Manager	0
Total Costs to Allocate	\$ 185,474

Description	COURTHOUSE		
	Square Footage	Percent	Allocation
COURTHOUSE			(191,135)
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
GIS	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
FACILITIES MANAGEMENT-INDIRECT	0	0%	0
OFFICE OF BUDGET	0	0%	0
INFORMATION TECHNOLOGY	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
PROS ATTNY-IND	1,608	3%	5,661
COUNTY MANAGERS OFFICE	0	0%	0
ASSESSMENT	0	0%	0
AUDITOR-Auto License & Recording	0	0%	0
TREASURER-DIR	0	0%	0
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	5,607	10%	19,733
DISTRICT COURT	14,363	26%	50,549
SUPERIOR COURT	22,758	42%	80,094
JUVENILE	0	0%	0
SHERIFF LAW ENFORCEMENT	0	0%	0
SHERIFF SUPPORT/CIVIL BRANCH	0	0%	0
JAIL	0	0%	0
PROS ATTNY-DIR	7,162	13%	25,204
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
WORKERS COMPENSATION	0	0%	0
CVTV	0	0%	0
COOP EXTENSION SERVICES	0	0%	0
INDIGENT DEFENSE	0	0%	0
LEWIS & CLARK RAILROAD	0	0%	0
CORRECTIONS	0	0%	0
VEGETATION MANAGEMENT	0	0%	0
FORESTRY OPERATIONS	0	0%	0
PARKS	0	0%	0
AUDITOR'S O&M	0	0%	0
Event Center	0	0%	0
TRI-MOUNTAIN GOLF	0	0%	0
MENTAL HEALTH SALES TAX	0	0%	0
COMMUNITY DEV ADMIN	0	0%	0
ENGINEERING	0	0%	0
DEVELOPMENT SERVICES	0	0%	0
WETLAND AND HABITAT	0	0%	0
COMMUNITY PLANNING	0	0%	0
CUSTOMER SERVICE	0	0%	0
ANIMAL CONTROL	0	0%	0
BUILDING SAFETY	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
MPD-OPERATIONS FUND	0	0%	0
DEPT. of COMMUNITY SERVICES	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	0	0%	0
TER&R	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%	9,893
CRESA	0	0%	0
Agencies (Other Fire Dist., Ect)	0	0%	0
TOTAL	54,309	100%	0

Central Services Cost Allocation Plan

FRANKLIN CENTER BUILDING DEPRECIATION

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

Basis of Allocation

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

2021 Clark County Indirect Cost Allocation (2019 Actuals)
Central Services Allocated Cost Detail

	Franklin Center
Expense	
Personal Services	0
Services, Supplies	0
Direct Charges	0
Capital Outlay	0
Debt Service/Interest	0
Depreciation	22,301
Subtotal	22,301
Less:	
Capital Outlay	0
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	0
Equipment Depreciation	0
Facilities Management-Indirect	0
Office of Budget	0
Information Services	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Pros Attny-Ind	4,090
County Manager	0
Total Costs to Allocate	\$ 18,211

Description	FRANKLIN CENTER		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			(22,301)
CORRECTIONS CENTER (JAIL/JWC)	0	0.0%	0
JUVENILE CENTER	0	0.0%	0
PUBLIC SERVICE CENTER	0	0.0%	0
1408 FRANKLIN	0	0.0%	0
PEPSI BUILDING	0	0.0%	0
BOND INTEREST	0	0.0%	0
GIS	0	0.0%	0
EQUIPMENT DEPRECIATION	0	0.0%	0
FACILITIES MANAGEMENT-INDIRECT	0	0.0%	0
OFFICE OF BUDGET	0	0.0%	0
INFORMATION TECHNOLOGY	0	0.0%	0
HUMAN RESOURCES	0	0.0%	0
FINANCIAL SERVICES & INT AUDIT	0	0.0%	0
PAYROLL	0	0.0%	0
TREASURY-IND	0	0.0%	0
RECORDS	0	0.0%	0
PURCHASING	0	0.0%	0
PRINTING/MAIL	0	0.0%	0
PROS ATTNY-IND	552	18.3%	4,090
COUNTY MANAGERS OFFICE	0	0.0%	0
ASSESSMENT	0	0.0%	0
AUDITOR-Auto License & Recording	0	0.0%	0
TREASURER-DIR	0	0.0%	0
BOE	0	0.0%	0
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	0	0.0%	0
DISTRICT COURT	0	0.0%	0
SUPERIOR COURT	0	0.0%	0
JUVENILE	0	0.0%	0
SHERIFF LAW ENFORCEMENT	0	0.0%	0
SHERIFF SUPPORT/CIVIL BRANCH	0	0.0%	0
JAIL	0	0.0%	0
PROS ATTNY-DIR	2,456	81.7%	18,211
PA-CHILD SUPPORT	0	0.0%	0
MEDICAL EXAMINER	0	0.0%	0
COMMISSIONERS	0	0.0%	0
WORKERS COMPENSATION	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	0	0.0%	0
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	0	0.0%	0
VEGETATION MANAGEMENT	0	0.0%	0
FORESTRY OPERATIONS	0	0.0%	0
PARKS	0	0.0%	0
AUDITOR'S O&M	0	0.0%	0
Event Center	0	0.0%	0
TRI-MOUNTAIN GOLF	0	0.0%	0
MENTAL HEALTH SALES TAX	0	0.0%	0
COMMUNITY DEV ADMIN	0	0.0%	0
ENGINEERING	0	0.0%	0
DEVELOPMENT SERVICES	0	0.0%	0
WETLAND AND HABITAT	0	0.0%	0
COMMUNITY PLANNING	0	0.0%	0
CUSTOMER SERVICE	0	0.0%	0
ANIMAL CONTROL	0	0.0%	0
BUILDING SAFETY	0	0.0%	0
CODE ENFORCEMENT	0	0.0%	0
FIRE MARSHAL	0	0.0%	0
PW - TRANSPORTATION	0	0.0%	0
PW - ADMIN	0	0.0%	0
PW - ROAD OPERATIONS	0	0.0%	0
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.0%	0
CHILD JUSTICE CENTER	0	0.0%	0
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	0	0.0%	0
MPD-OPERATIONS FUND	0	0.0%	0
DEPT. of COMMUNITY SERVICES	0	0.0%	0
SOLID WASTE	0	0.0%	0
CLEAN WATER FUND / BBC	0	0.0%	0
WASTEWATER OPERATIONS	0	0.0%	0
ELECTIONS	0	0.0%	0
ER&R	0	0.0%	0
TER&R	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	0	0.0%	0
MOSQUITO CONTROL DISTRICT	0	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	0	0.0%	0
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
CRESA	0	0.0%	0
Agencies (Other Fire Dist., Ect)	0	0.0%	0
TOTAL	3,008	100.0%	0

Central Service Cost Allocation Plan

CORRECTIONS AND WORK RELEASE CENTER BUILDING DEPRECIATION

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

Basis of Allocation

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

2021 Clark County Indirect Cost Allocation (2019 Actuals)
Central Services Allocated Cost Detail

	Corrections Center
Expense	
Personal Services	0
Services, Supplies	0
Direct Charges	0
Capital Outlay	0
Debt Service/Interest	0
Depreciation	337,589
Subtotal	337,589
Less:	
Capital Outlay	0
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	0
Equipment Depreciation	0
Facilities Management-Indirect	0
Office of Budget	0
Information Services	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Pros Attny-Ind	0
County Manager	0
Total Costs to Allocate	\$ 337,589

Description	CORRECTIONS CENTER (Jail/JWC)		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (JAIL/JWC)			(337,589)
JUVENILE CENTER	0	0.0%	0
PUBLIC SERVICE CENTER	0	0.0%	0
1408 FRANKLIN	0	0.0%	0
PEPSI BUILDING	0	0.0%	0
BOND INTEREST	0	0.0%	0
GIS	0	0.0%	0
EQUIPMENT DEPRECIATION	0	0.0%	0
FACILITIES MANAGEMENT-INDIRECT	0	0.0%	0
OFFICE OF BUDGET	0	0.0%	0
INFORMATION TECHNOLOGY	0	0.0%	0
HUMAN RESOURCES	0	0.0%	0
FINANCIAL SERVICES & INT AUDIT	0	0.0%	0
PAYROLL	0	0.0%	0
TREASURY-IND	0	0.0%	0
RECORDS	0	0.0%	0
PURCHASING	0	0.0%	0
PRINTING/MAIL	0	0.0%	0
PROS ATTN-IND	0	0.0%	0
COUNTY MANAGERS OFFICE	0	0.0%	0
ASSESSMENT	0	0.0%	0
AUDITOR-Auto License & Recording	0	0.0%	0
TREASURER-DIR	0	0.0%	0
BOE	0	0.0%	0
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	0	0.0%	0
DISTRICT COURT	0	0.0%	0
SUPERIOR COURT	0	0.0%	0
JUVENILE	0	0.0%	0
SHERIFF LAW ENFORCEMENT	2,808	2.3%	7,774
SHERIFF SUPPORT/CIVIL BRANCH	25,273	20.7%	69,963
JAIL	88,475	72.6%	244,923
PROS ATTN-DIR	0	0.0%	0
PA-CHILD SUPPORT	0	0.0%	0
MEDICAL EXAMINER	0	0.0%	0
COMMISSIONERS	0	0.0%	0
WORKERS COMPENSATION	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	5,393	4.4%	14,929
VEGETATION MANAGEMENT	0	0.0%	0
FORESTRY OPERATIONS	0	0.0%	0
PARKS	0	0.0%	0
AUDITOR'S O&M	0	0.0%	0
Event Center	0	0.0%	0
TRI-MOUNTAIN GOLF	0	0.0%	0
MENTAL HEALTH SALES TAX	0	0.0%	0
COMMUNITY DEV ADMIN	0	0.0%	0
ENGINEERING	0	0.0%	0
DEVELOPMENT SERVICES	0	0.0%	0
WETLAND AND HABITAT	0	0.0%	0
COMMUNITY PLANNING	0	0.0%	0
CUSTOMER SERVICE	0	0.0%	0
ANIMAL CONTROL	0	0.0%	0
BUILDING SAFETY	0	0.0%	0
CODE ENFORCEMENT	0	0.0%	0
FIRE MARSHAL	0	0.0%	0
PW - TRANSPORTATION	0	0.0%	0
PW - ADMIN	0	0.0%	0
PW - ROAD OPERATIONS	0	0.0%	0
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.0%	0
CHILD JUSTICE CENTER	0	0.0%	0
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	0	0.0%	0
MPD-OPERATIONS FUND	0	0.0%	0
DEPT. of COMMUNITY SERVICES	0	0.0%	0
SOLID WASTE	0	0.0%	0
CLEAN WATER FUND / BBC	0	0.0%	0
WASTEWATER OPERATIONS	0	0.0%	0
ELECTIONS	0	0.0%	0
ER&R	0	0.0%	0
TER&R	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	0	0.0%	0
MOSQUITO CONTROL DISTRICT	0	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	0	0.0%	0
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
CRESA	0	0.0%	0
Agencies (Other Fire Dist., Ect)	0	0.0%	0
TOTAL	121,949	100.0%	0

Central Services Cost Allocation Plan

JUVENILE CENTER BUILDING DEPRECIATION

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

Basis of Allocation

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

2021 Clark County Indirect Cost Allocation (2019 Actuals)
Central Services Allocated Cost Detail

	Juvenile Center
Expense	
Personal Services	0
Services, Supplies	0
Direct Charges	0
Capital Outlay	0
Debt Service/Interest	0
Depreciation	197,670
Subtotal	197,670
Less:	
Capital Outlay	0
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	0
Equipment Depreciation	0
Facilities Management-Indirect	0
Office of Budget	0
Information Services	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Pros Attny-Ind	0
County Manager	0
Total Costs to Allocate	\$ 197,670

Description	JUVENILE CENTER		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (JAIL/JWC)			
JUVENILE CENTER			(197,670)
PUBLIC SERVICE CENTER	0	0.0%	0
1408 FRANKLIN	0	0.0%	0
PEPSI BUILDING	0	0.0%	0
BOND INTEREST	0	0.0%	0
GIS	0	0.0%	0
EQUIPMENT DEPRECIATION	0	0.0%	0
FACILITIES MANAGEMENT-INDIRECT	0	0.0%	0
OFFICE OF BUDGET	0	0.0%	0
INFORMATION TECHNOLOGY	0	0.0%	0
HUMAN RESOURCES	0	0.0%	0
FINANCIAL SERVICES & INT AUDIT	0	0.0%	0
PAYROLL	0	0.0%	0
TREASURY-IND	0	0.0%	0
RECORDS	0	0.0%	0
PURCHASING	0	0.0%	0
PRINTING/MAIL	0	0.0%	0
PROS ATTNY-IND	0	0.0%	0
COUNTY MANAGERS OFFICE	0	0.0%	0
ASSESSMENT	0	0.0%	0
AUDITOR-Auto License & Recording	0	0.0%	0
TREASURER-DIR	0	0.0%	0
BOE	0	0.0%	0
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	0	0.0%	0
DISTRICT COURT	0	0.0%	0
SUPERIOR COURT	0	0.0%	0
JUVENILE	26,750	100.0%	197,670
SHERIFF LAW ENFORCEMENT	0	0.0%	0
SHERIFF SUPPORT/CIVIL BRANCH	0	0.0%	0
JAIL	0	0.0%	0
PROS ATTNY-DIR	0	0.0%	0
PA-CHILD SUPPORT	0	0.0%	0
MEDICAL EXAMINER	0	0.0%	0
COMMISSIONERS	0	0.0%	0
WORKERS COMPENSATION	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	0	0.0%	0
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	0	0.0%	0
VEGETATION MANAGEMENT	0	0.0%	0
FORESTRY OPERATIONS	0	0.0%	0
PARKS	0	0.0%	0
AUDITOR'S O&M	0	0.0%	0
Event Center	0	0.0%	0
TRI-MOUNTAIN GOLF	0	0.0%	0
MENTAL HEALTH SALES TAX	0	0.0%	0
COMMUNITY DEV ADMIN	0	0.0%	0
ENGINEERING	0	0.0%	0
DEVELOPMENT SERVICES	0	0.0%	0
WETLAND AND HABITAT	0	0.0%	0
COMMUNITY PLANNING	0	0.0%	0
CUSTOMER SERVICE	0	0.0%	0
ANIMAL CONTROL	0	0.0%	0
BUILDING SAFETY	0	0.0%	0
CODE ENFORCEMENT	0	0.0%	0
FIRE MARSHAL	0	0.0%	0
PW - TRANSPORTATION	0	0.0%	0
PW - ADMIN	0	0.0%	0
PW - ROAD OPERATIONS	0	0.0%	0
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.0%	0
CHILD JUSTICE CENTER	0	0.0%	0
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	0	0.0%	0
MPD-OPERATIONS FUND	0	0.0%	0
DEPT. of COMMUNITY SERVICES	0	0.0%	0
SOLID WASTE	0	0.0%	0
CLEAN WATER FUND / BBC	0	0.0%	0
WASTEWATER OPERATIONS	0	0.0%	0
ELECTIONS	0	0.0%	0
ER&R	0	0.0%	0
TER&R	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	0	0.0%	0
MOSQUITO CONTROL DISTRICT	0	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	0	0.0%	0
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
CRESA	0	0.0%	0
Agencies (Other Fire Dist., Ect)	0	0.0%	0
TOTAL	26,750	100.0%	0

Central Services Cost Allocation Plan

PUBLIC SERVICE CENTER BUILDING DEPRECIATION

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

Basis of Allocation

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

2021 Clark County Indirect Cost Allocation (2019 Actuals)
Central Services Allocated Cost Detail

	Public Service Center
Expense	
Personal Services	0
Services, Supplies	0
Direct Charges	0
Capital Outlay	0
Debt Service/Interest	0
Depreciation	681,184
Subtotal	681,184
Less:	
Capital Outlay	0
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	0
Equipment Depreciation	0
Facilities Management-Indirect	2,543
Office of Budget	30,729
Information Services	93,210
Human Resources	31,753
Financial Services & Int. Audit	44,019
Payroll	4,891
Treasurer-Ind	12,650
Records	0
Purchasing	22,534
Printing/Mail	0
Pros Attny-Ind	0
County Manager	77,447
Total Costs to Allocate	\$ 361,408

Description	PUBLIC SERVICE CENTER		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (JAIL/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			(681,184)
1408 FRANKLIN	0	0.0%	0
PEPSI BUILDING	0	0.0%	0
BOND INTEREST	0	0.0%	0
GIS	4,925	7.4%	50,446
EQUIPMENT DEPRECIATION	0	0.0%	0
FACILITIES MANAGEMENT-INDIRECT	248	0.4%	2,543
OFFICE OF BUDGET	3,000	4.5%	30,729
INFORMATION TECHNOLOGY	9,100	13.7%	93,210
HUMAN RESOURCES	3,100	4.7%	31,753
FINANCIAL SERVICES & INT AUDIT	4,298	6.5%	44,019
PAYROLL	478	0.7%	4,891
TREASURY-IND	1,235	1.9%	12,650
RECORDS	0	0.0%	0
PURCHASING	2,200	3.3%	22,534
PRINTING/MAIL	0	0.0%	0
PROS ATTNY-IND	0	0.0%	0
COUNTY MANAGERS OFFICE	7,561	11.4%	77,447
ASSESSMENT	10,250	15.4%	104,990
AUDITOR-Auto License & Recording	424	0.6%	4,343
TREASURER-DIR	65	0.1%	666
BOE	0	0.0%	0
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	0	0.0%	0
DISTRICT COURT	0	0.0%	0
SUPERIOR COURT	0	0.0%	0
JUVENILE	0	0.0%	0
SHERIFF LAW ENFORCEMENT	0	0.0%	0
SHERIFF SUPPORT/CIVIL BRANCH	0	0.0%	0
JAIL	0	0.0%	0
PROS ATTNY-DIR	0	0.0%	0
PA-CHILD SUPPORT	0	0.0%	0
MEDICAL EXAMINER	0	0.0%	0
COMMISSIONERS	3,114	4.7%	31,896
WORKERS COMPENSATION	500	0.8%	5,121
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	0	0.0%	0
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	0	0.0%	0
VEGETATION MANAGEMENT	4,785	7.2%	49,007
FORESTRY OPERATIONS	4,785	7.2%	49,007
PARKS	0	0.0%	0
AUDITOR'S O&M	0	0.0%	0
Event Center	0	0.0%	0
TRI-MOUNTAIN GOLF	0	0.0%	0
MENTAL HEALTH SALES TAX	0	0.0%	0
COMMUNITY DEV ADMIN	0	0.0%	0
ENGINEERING	0	0.0%	0
DEVELOPMENT SERVICES	0	0.0%	0
WETLAND AND HABITAT	0	0.0%	0
COMMUNITY PLANNING	2,660	4.0%	27,246
CUSTOMER SERVICE	0	0.0%	0
ANIMAL CONTROL	1,500	2.3%	15,364
BUILDING SAFETY	0	0.0%	0
CODE ENFORCEMENT	500	0.8%	5,121
FIRE MARSHAL	500	0.8%	5,121
PW - TRANSPORTATION	0	0.0%	0
PW - ADMIN	0	0.0%	0
PW - ROAD OPERATIONS	0	0.0%	0
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.0%	0
CHILD JUSTICE CENTER	0	0.0%	0
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	0	0.0%	0
MPD-OPERATIONS FUND	0	0.0%	0
DEPT. of COMMUNITY SERVICES	0	0.0%	0
SOLID WASTE	0	0.0%	0
CLEAN WATER FUND / BBC	0	0.0%	0
WASTEWATER OPERATIONS	0	0.0%	0
ELECTIONS	0	0.0%	0
ER&R	0	0.0%	0
TER&R	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	827	1.2%	8,468
MOSQUITO CONTROL DISTRICT	0	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	0	0.0%	0
EMERGENCY MANAGEMENT	450	0.7%	4,609
LAW LIBRARY	0	0.0%	0
CRESA	0	0.0%	0
Agencies (Other Fire Dist., Ect)	0	0.0%	0
TOTAL	66,503	100.0%	0

Central Service Cost Allocation Plan

1408 FRANKLIN BUILDING DEPRECIATION

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

Basis of Allocation

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

2021 Clark County Indirect Cost Allocation (2019 Actuals)
Central Services Allocated Cost Detail

	1408 Franklin
Expense	
Personal Services	0
Services, Supplies	0
Direct Charges	0
Capital Outlay	0
Debt Service/Interest	0
Depreciation	8,682
Subtotal	8,682
Less:	
Capital Outlay	0
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	0
Equipment Depreciation	0
Facilities Management-Indirect	0
Office of Budget	0
Information Services	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	1,378
Pros Attny-Ind	0
County Manager	0
Total Costs to Allocate	\$ 7,305

Description	1408 FRANKLIN		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (JAIL/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			(8,682)
PEPSI BUILDING	0	0.0%	0
BOND INTEREST	0	0.0%	0
GIS	0	0.0%	0
EQUIPMENT DEPRECIATION	0	0.0%	0
FACILITIES MANAGEMENT-INDIRECT	0	0.0%	0
OFFICE OF BUDGET	0	0.0%	0
INFORMATION TECHNOLOGY	0	0.0%	0
HUMAN RESOURCES	0	0.0%	0
FINANCIAL SERVICES & INT AUDIT	0	0.0%	0
PAYROLL	0	0.0%	0
TREASURY-IND	0	0.0%	0
RECORDS	0	0.0%	0
PURCHASING	0	0.0%	0
PRINTING/MAIL	4,284	15.9%	1,378
PROS ATTY-IND	0	0.0%	0
COUNTY MANAGERS OFFICE	0	0.0%	0
ASSESSMENT	0	0.0%	0
AUDITOR-Auto License & Recording	5,986	22.2%	1,925
TREASURER-DIR	0	0.0%	0
BOE	0	0.0%	0
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	0	0.0%	0
DISTRICT COURT	0	0.0%	0
SUPERIOR COURT	0	0.0%	0
JUVENILE	0	0.0%	0
SHERIFF LAW ENFORCEMENT	0	0.0%	0
SHERIFF SUPPORT/CIVIL BRANCH	0	0.0%	0
JAIL	0	0.0%	0
PROS ATTY-DIR	0	0.0%	0
PA-CHILD SUPPORT	0	0.0%	0
MEDICAL EXAMINER	0	0.0%	0
COMMISSIONERS	0	0.0%	0
WORKERS COMPENSATION	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	0	0.0%	0
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	0	0.0%	0
VEGETATION MANAGEMENT	0	0.0%	0
FORESTRY OPERATIONS	0	0.0%	0
PARKS	0	0.0%	0
AUDITOR'S O&M	0	0.0%	0
Event Center	0	0.0%	0
TRI-MOUNTAIN GOLF	0	0.0%	0
MENTAL HEALTH SALES TAX	0	0.0%	0
COMMUNITY DEV ADMIN	0	0.0%	0
ENGINEERING	0	0.0%	0
DEVELOPMENT SERVICES	0	0.0%	0
WETLAND AND HABITAT	0	0.0%	0
COMMUNITY PLANNING	0	0.0%	0
CUSTOMER SERVICE	0	0.0%	0
ANIMAL CONTROL	0	0.0%	0
BUILDING SAFETY	0	0.0%	0
CODE ENFORCEMENT	0	0.0%	0
FIRE MARSHAL	0	0.0%	0
PW - TRANSPORTATION	0	0.0%	0
PW - ADMIN	0	0.0%	0
PW - ROAD OPERATIONS	0	0.0%	0
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.0%	0
CHILD JUSTICE CENTER	0	0.0%	0
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	0	0.0%	0
MPD-OPERATIONS FUND	0	0.0%	0
DEPT. of COMMUNITY SERVICES	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	16,730	62.0%	5,380
ER&R	0	0.0%	0
TER&R	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	0	0.0%	0
MOSQUITO CONTROL DISTRICT	0	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	0	0.0%	0
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
CRESA	0	0.0%	0
Agencies (Other Fire Dist., Ect)	0	0.0%	0
TOTAL	27,000	100.0%	0

Central Service Cost Allocation Plan

PEPSI BUILDING DEPRECIATION

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

Basis of Allocation

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

2021 Clark County Indirect Cost Allocation (2019 Actuals)
Central Services Allocated Cost Detail

	Pepsi Building
Expense	
Personal Services	0
Services, Supplies	0
Direct Charges	0
Capital Outlay	0
Debt Service/Interest	0
Depreciation	47,928
Subtotal	47,928
Less:	
Capital Outlay	0
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	0
Equipment Depreciation	0
Facilities Management-Indirect	3,387
Office of Budget	0
Information Services	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	5,762
Purchasing	0
Printing/Mail	0
Pros Attny-Ind	0
County Manager	0
Total Costs to Allocate	\$ 38,779

Description	PEPSI BUILDING		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (JAIL/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			(47,928)
BOND INTEREST	0	0.0%	0
GIS	0	0.0%	0
EQUIPMENT DEPRECIATION	0	0.0%	0
FACILITIES MANAGEMENT-INDIRECT	2,698	7.1%	3,387
OFFICE OF BUDGET	0	0.0%	0
INFORMATION TECHNOLOGY	0	0.0%	0
HUMAN RESOURCES	0	0.0%	0
FINANCIAL SERVICES & INT AUDIT	0	0.0%	0
PAYROLL	0	0.0%	0
TREASURY-IND	0	0.0%	0
RECORDS	4,591	12.0%	5,762
PURCHASING	0	0.0%	0
PRINTING/MAIL	0	0.0%	0
PROS ATTNY-IND	0	0.0%	0
COUNTY MANAGERS OFFICE	0	0.0%	0
ASSESSMENT	0	0.0%	0
AUDITOR-Auto License & Recording	0	0.0%	0
TREASURER-DIR	0	0.0%	0
BOE	0	0.0%	0
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	0	0.0%	0
DISTRICT COURT	0	0.0%	0
SUPERIOR COURT	0	0.0%	0
JUVENILE	0	0.0%	0
SHERIFF LAW ENFORCEMENT	0	0.0%	0
SHERIFF SUPPORT/CIVIL BRANCH	21,912	57.4%	27,503
JAIL	0	0.0%	0
PROS ATTNY-DIR	0	0.0%	0
PA-CHILD SUPPORT	0	0.0%	0
MEDICAL EXAMINER	0	0.0%	0
COMMISSIONERS	0	0.0%	0
WORKERS COMPENSATION	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	0	0.0%	0
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	0	0.0%	0
VEGETATION MANAGEMENT	0	0.0%	0
FORESTRY OPERATIONS	0	0.0%	0
PARKS	0	0.0%	0
AUDITOR'S O&M	0	0.0%	0
Event Center	0	0.0%	0
TRI-MOUNTAIN GOLF	0	0.0%	0
MENTAL HEALTH SALES TAX	0	0.0%	0
COMMUNITY DEV ADMIN	0	0.0%	0
ENGINEERING	0	0.0%	0
DEVELOPMENT SERVICES	0	0.0%	0
WETLAND AND HABITAT	0	0.0%	0
COMMUNITY PLANNING	0	0.0%	0
CUSTOMER SERVICE	0	0.0%	0
ANIMAL CONTROL	0	0.0%	0
BUILDING SAFETY	0	0.0%	0
CODE ENFORCEMENT	0	0.0%	0
FIRE MARSHAL	0	0.0%	0
PW - TRANSPORTATION	0	0.0%	0
PW - ADMIN	0	0.0%	0
PW - ROAD OPERATIONS	0	0.0%	0
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.0%	0
CHILD JUSTICE CENTER	0	0.0%	0
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	0	0.0%	0
MPD-OPERATIONS FUND	0	0.0%	0
DEPT. of COMMUNITY SERVICES	0	0.0%	0
SOLID WASTE	0	0.0%	0
CLEAN WATER FUND / BBC	0	0.0%	0
WASTEWATER OPERATIONS	0	0.0%	0
ELECTIONS	0	0.0%	0
ER&R	0	0.0%	0
TER&R	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	8,984	23.5%	11,276
MOSQUITO CONTROL DISTRICT	0	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	0	0.0%	0
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
CRESA	0	0.0%	0
Agencies (Other Fire Dist., Ect)	0	0.0%	0
TOTAL	38,185	100.0%	0

Central Service Cost Allocation Plan

BOND INTEREST ON COUNTY ASSETS

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

Basis of Allocation

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

2021 Clark County Indirect Cost Allocation (2019 Actuals)
Central Services Allocated Cost Detail

	Bond Interest
Expense	
Personal Services	0
Services, Supplies	0
Direct Charges	0
Capital Outlay	0
Debt Service/Interest	142,017
Depreciation	0
Subtotal	142,017
Less:	
Capital Outlay	0
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	0
Equipment Depreciation	0
Facilities Management-Indirect	12,141
Office of Budget	0
Information Services	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	89,449
Purchasing	0
Printing/Mail	0
Pros Attny-Ind	0
County Manager	0
Total Costs to Allocate	\$ 40,427

Description	BOND INTEREST		
	Square Footage Interest	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (JAIL/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			(142,017)
GIS	0	0.0%	0
EQUIPMENT DEPRECIATION	0	0.0%	0
FACILITIES MANAGEMENT-INDIRECT	623	8.5%	12,141
OFFICE OF BUDGET	0	0.0%	0
INFORMATION TECHNOLOGY	0	0.0%	0
HUMAN RESOURCES	0	0.0%	0
FINANCIAL SERVICES & INT AUDIT	0	0.0%	0
PAYROLL	0	0.0%	0
TREASURY-IND	0	0.0%	0
RECORDS	4,591	63.0%	89,449
PURCHASING	0	0.0%	0
PRINTING/MAIL	0	0.0%	0
PROS ATTNY-IND	0	0.0%	0
COUNTY MANAGERS OFFICE	0	0.0%	0
ASSESSMENT	0	0.0%	0
AUDITOR-Auto License & Recording	0	0.0%	0
TREASURER-DIR	0	0.0%	0
BOE	0	0.0%	0
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	0	0.0%	0
DISTRICT COURT	0	0.0%	0
SUPERIOR COURT	0	0.0%	0
JUVENILE	0	0.0%	0
SHERIFF LAW ENFORCEMENT	0	0.0%	0
SHERIFF SUPPORT/CIVIL BRANCH	0	0.0%	0
JAIL	0	0.0%	0
PROS ATTNY-DIR	0	0.0%	0
PA-CHILD SUPPORT	0	0.0%	0
MEDICAL EXAMINER	0	0.0%	0
COMMISSIONERS	0	0.0%	0
WORKERS COMPENSATION	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	0	0.0%	0
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	0	0.0%	0
VEGETATION MANAGEMENT	0	0.0%	0
FORESTRY OPERATIONS	0	0.0%	0
PARKS	0	0.0%	0
AUDITOR'S O&M	0	0.0%	0
Event Center	0	0.0%	0
TRI-MOUNTAIN GOLF	0	0.0%	0
MENTAL HEALTH SALES TAX	0	0.0%	0
COMMUNITY DEV ADMIN	0	0.0%	0
ENGINEERING	0	0.0%	0
DEVELOPMENT SERVICES	0	0.0%	0
WETLAND AND HABITAT	0	0.0%	0
COMMUNITY PLANNING	0	0.0%	0
CUSTOMER SERVICE	0	0.0%	0
ANIMAL CONTROL	0	0.0%	0
BUILDING SAFETY	0	0.0%	0
CODE ENFORCEMENT	0	0.0%	0
FIRE MARSHAL	0	0.0%	0
PW - TRANSPORTATION	0	0.0%	0
PW - ADMIN	0	0.0%	0
PW - ROAD OPERATIONS	0	0.0%	0
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.0%	0
CHILD JUSTICE CENTER	0	0.0%	0
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	0	0.0%	0
MPD-OPERATIONS FUND	0	0.0%	0
DEPT. of COMMUNITY SERVICES	0	0.0%	0
SOLID WASTE	0	0.0%	0
CLEAN WATER FUND / BBC	0	0.0%	0
WASTEWATER OPERATIONS	0	0.0%	0
ELECTIONS	0	0.0%	0
ER&R	0	0.0%	0
TER&R	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	2,075	28.5%	40,427
MOSQUITO CONTROL DISTRICT	0	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	0	0.0%	0
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
CRESA	0	0.0%	0
Agencies (Other Fire Dist., Ect)	0	0.0%	0
TOTAL	7,289	100.0%	0

Central Service Cost Allocation Plan

GIS

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

Basis of Allocation

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

2021 Clark County Indirect Cost Allocation (2019 Actuals)
Central Services Allocated Cost Detail

	GIS
Expense	
Personal Services	2,197,126
Services, Supplies	283,405
Direct Charges	0
Capital Outlay	0
Debt Service/Interest	0
Depreciation	50,446
Subtotal	2,530,978
Less:	
Capital Outlay	0
Billed Services/ Interfund	811,608
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	0
Equipment Depreciation	0
Facilities Management-Indirect	1,525
Office of Budget	5,503
Information Services	6,017
Human Resources	13,152
Financial Services & Int. Audit	3,485
Payroll	734
Treasurer-Ind	550
Records	367
Purchasing	183
Printing/Mail	367
Pros Attny-Ind	734
County Manager	2,018
Total Costs to Allocate	\$ 1,684,735

Description	GIS		
	Weighted FTE	Weighted Pct	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (JAIL/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
GIS			(1,719,370)
EQUIPMENT DEPRECIATION	0.0	0.0%	0
FACILITIES MANAGEMENT-INDIRECT	0.8	0.1%	1,525
OFFICE OF BUDGET	3.0	0.3%	5,503
INFORMATION TECHNOLOGY	3.3	0.3%	6,017
HUMAN RESOURCES	7.2	0.8%	13,152
FINANCIAL SERVICES & INT AUDIT	1.9	0.2%	3,485
PAYROLL	0.4	0.0%	734
TREASURY-IND	0.3	0.0%	550
RECORDS	0.2	0.0%	367
PURCHASING	0.1	0.0%	183
PRINTING/MAIL	0.2	0.0%	367
PROS ATTN-IND	0.4	0.0%	734
COUNTY MANAGERS OFFICE	1.1	0.1%	2,018
ASSESSMENT	44.0	4.7%	80,711
AUDITOR-Auto License & Recording	16.5	1.8%	30,266
TREASURER-DIR	21.2	2.3%	38,842
BOE	0.7	0.1%	1,238
COMMUNITY SUPPORT	0.8	0.1%	1,467
COUNTY CLERK	25.8	2.8%	47,326
DISTRICT COURT	34.9	3.7%	64,000
SUPERIOR COURT	20.4	2.2%	37,420
JUVENILE	8.7	0.9%	15,872
SHERIFF LAW ENFORCEMENT	90.3	9.6%	165,640
SHERIFF SUPPORT/CIVIL BRANCH	7.1	0.8%	12,932
JAIL	18.1	1.9%	33,201
PROS ATTN-DIR	46.8	5.0%	85,847
PA-CHILD SUPPORT	1.8	0.2%	3,302
MEDICAL EXAMINER	5.4	0.6%	9,905
COMMISSIONERS	3.0	0.3%	5,503
WORKERS COMPENSATION	0.2	0.0%	367
CVTV	0.0	0.0%	0
COOP EXTENSION SERVICES	0.0	0.0%	0
INDIGENT DEFENSE	0.1	0.0%	183
LEWIS & CLARK RAILROAD	0.0	0.0%	0
CORRECTIONS	5.4	0.6%	9,947
VEGETATION MANAGEMENT	13.1	1.4%	24,011
FORESTRY OPERATIONS	1.1	0.1%	2,018
PARKS	16.8	1.8%	30,893
AUDITOR'S O&M	0.0	0.0%	0
Event Center	0.6	0.1%	1,101
TRI-MOUNTAIN GOLF	0.0	0.0%	0
MENTAL HEALTH SALES TAX	0.0	0.0%	0
COMMUNITY DEV ADMIN	14.3	1.5%	26,231
ENGINEERING	2.3	0.2%	4,219
DEVELOPMENT SERVICES	16.2	1.7%	29,762
WETLAND AND HABITAT	4.4	0.5%	8,071
COMMUNITY PLANNING	8.8	0.9%	16,142
CUSTOMER SERVICE	15.4	1.6%	28,249
ANIMAL CONTROL	7.7	0.8%	14,124
BUILDING SAFETY	32.8	3.5%	60,129
CODE ENFORCEMENT	4.1	0.4%	7,567
FIRE MARSHAL	9.9	1.1%	18,160
PW - TRANSPORTATION	95.0	10.1%	174,335
PW - ADMIN	23.1	2.5%	42,373
PW - ROAD OPERATIONS	79.2	8.4%	145,279
CAMP BONNEVILLE	0.0	0.0%	0
SPECIAL INVESTIGATION	0.0	0.0%	0
NARCOTICS TASK FORCE	0.0	0.0%	0
CHILD JUSTICE CENTER	0.6	0.1%	1,101
VETERANS ASSISTANCE	0.0	0.0%	0
VICTIM WITNESS	0.6	0.1%	1,055
MPD-OPERATIONS FUND	12.4	1.3%	22,798
DEPT. of COMMUNITY SERVICES	4.6	0.5%	8,346
SOLID WASTE	16.5	1.8%	30,266
CLEAN WATER FUND / BBC	51.2	5.5%	93,826
WASTEWATER OPERATIONS	1.2	0.1%	2,201
ELECTIONS	7.7	0.8%	14,124
ER&R	2.0	0.2%	3,673
TER&R	1.6	0.2%	2,935
FACILITIES MANAGEMENT-DIRECT	16.6	1.8%	30,471
MOSQUITO CONTROL DISTRICT	0.0	0.0%	73
REGIONAL TRANSPORTATION COUNCIL		0.0%	0
SWCAA	1.5	0.2%	2,756
HEALTH DEPARTMENT	105.9	11.3%	194,311
EMERGENCY MANAGEMENT	0.0	0.0%	0
LAW LIBRARY	0.1	0.0%	164
CRESA	0.0	0.0%	0
Agencies (Other Fire Dist., Ect)	0.0	0.0%	0
TOTAL	937.3	100.0%	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.

2021 Clark County Indirect Cost Allocation (2019 Actuals)
Central Services Allocated Cost Detail

	Equipment Depreciation
Expense	
Personal Services	0
Services, Supplies	0
Direct Charges	0
Capital Outlay	0
Debt Service/Interest	0
Depreciation	2,148,071
Subtotal	2,148,071
Less:	
Capital Outlay	0
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	0
Equipment Depreciation	0
Facilities Management-Indirect	4,927
Office of Budget	0
Information Services	1,421,779
Human Resources	0
Financial Services & Int. Audit	1,960
Payroll	240
Treasurer-Ind	4,230
Records	1,017
Purchasing	0
Printing/Mail	2,826
Pros Attny-Ind	0
County Manager	0
Total Costs to Allocate	\$ 711,092

Description	EQUIPMENT DEPRECIATION		
	Depreciation	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (JAIL/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
GIS			
EQUIPMENT DEPRECIATION			(2,148,071)
FACILITIES MANAGEMENT-INDIRECT	4,927	0.2%	4,927
OFFICE OF BUDGET	0	0.0%	0
INFORMATION TECHNOLOGY	1,421,779	66.2%	1,421,779
HUMAN RESOURCES	0	0.0%	0
FINANCIAL SERVICES & INT AUDIT	1,960	0.1%	1,960
PAYROLL	240	0.0%	240
TREASURY-IND	4,230	0.2%	4,230
RECORDS	1,017	0.0%	1,017
PURCHASING	0	0.0%	0
PRINTING/MAIL	2,826	0.1%	2,826
PROS ATTY-IND	0	0.0%	0
COUNTY MANAGERS OFFICE	0	0.0%	0
ASSESSMENT	1,124	0.1%	1,124
AUDITOR-Auto License & Recording	7,878	0.4%	7,878
TREASURER-DIR	0	0.0%	0
BOE	0	0.0%	0
COMMUNITY SUPPORT	19,097	0.9%	19,097
COUNTY CLERK	0	0.0%	0
DISTRICT COURT	61,687	2.9%	61,687
SUPERIOR COURT	67,386	3.1%	67,386
JUVENILE	849	0.0%	849
SHERIFF LAW ENFORCEMENT	219,220	10.2%	219,220
SHERIFF SUPPORT/CIVIL BRANCH	16,747	0.8%	16,747
JAIL	32,350	1.5%	32,350
PROS ATTY-DIR	0	0.0%	0
PA-CHILD SUPPORT	0	0.0%	0
MEDICAL EXAMINER	8,191	0.4%	8,191
COMMISSIONERS	0	0.0%	0
WORKERS COMPENSATION	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	2,053	0.1%	2,053
VEGETATION MANAGEMENT	4,949	0.2%	4,949
FORESTRY OPERATIONS	0	0.0%	0
PARKS	6,762	0.3%	6,762
AUDITOR'S O&M	4,217	0.2%	4,217
Event Center	45,888	2.1%	45,888
TRI-MOUNTAIN GOLF	0	0.0%	0
MENTAL HEALTH SALES TAX	0	0.0%	0
COMMUNITY DEV ADMIN	8,102	0.4%	8,102
ENGINEERING	1,105	0.1%	1,105
DEVELOPMENT SERVICES	0	0.0%	0
WETLAND AND HABITAT	0	0.0%	0
COMMUNITY PLANNING	0	0.0%	0
CUSTOMER SERVICE	0	0.0%	0
ANIMAL CONTROL	0	0.0%	0
BUILDING SAFETY	0	0.0%	0
CODE ENFORCEMENT	0	0.0%	0
FIRE MARSHAL	0	0.0%	0
PW - TRANSPORTATION	36,182	1.7%	36,182
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	22,119	1.0%	22,119
CHILD JUSTICE CENTER	7,971	0.4%	7,971
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	0	0.0%	0
MPD-OPERATIONS FUND	9,149	0.4%	9,149
DEPT. of COMMUNITY SERVICES	0	0.0%	0
SOLID WASTE	0	0.0%	0
CLEAN WATER FUND / BBC	1,939	0.1%	1,939
WASTEWATER OPERATIONS	0	0.0%	0
ELECTIONS	72,738	3.4%	72,738
ER&R	0	0.0%	0
TER&R	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	16,405	0.8%	16,405
MOSQUITO CONTROL DISTRICT	0	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	36,986	1.7%	36,986
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
CRESA	0	0.0%	0
Agencies (Other Fire Dist., Ect)	0	0.0%	0
TOTAL	2,148,071	100.0%	0

Central Service Cost Allocation Plan

Facilities Management - Indirect

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

Basis of Allocation

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

2021 Clark County Indirect Cost Allocation (2019 Actuals)
Central Services Allocated Cost Detail

	Facilities Management-Indirect
Expense	
Personal Services	0
Services, Supplies	1,199,796
Direct Charges	0
Capital Outlay	0
Debt Service/Interest	0
Depreciation	37,454
Subtotal	1,237,249
Less:	
Capital Outlay	0
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	2,543
1408 Franklin	0
Pepsi Building	3,387
Bond Interest	12,141
GIS	1,533
Equipment Depreciation	4,927
Facilities Management-Indirect	0
Office of Budget	34,560
Information Services	104,831
Human Resources	35,712
Financial Services & Int. Audit	49,507
Payroll	5,501
Treasurer-Ind	14,227
Records	10,804
Purchasing	25,344
Printing/Mail	8,681
Pros Attny-Ind	67,110
County Manager	87,102
Total Costs to Allocate	\$ 818,403

Description	FACILITIES MANAGEMENT-INDIRECT		
	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			
GIS			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT-INDIRECT			(1,224,319)
OFFICE OF BUDGET	25,805	0.7%	8,754
INFORMATION TECHNOLOGY	78,276	2.2%	26,555
HUMAN RESOURCES	26,665	0.7%	9,046
FINANCIAL SERVICES & INT AUDIT	36,966	1.0%	12,541
PAYROLL	4,107	0.1%	1,393
TREASURY-IND	10,623	0.3%	3,604
RECORDS	8,067	0.2%	2,737
PURCHASING	18,924	0.5%	6,420
PRINTING/MAIL	6,482	0.2%	2,199
PROS ATTNY-IND	50,110	1.4%	17,000
COUNTY MANAGERS OFFICE	65,038	1.8%	22,064
ASSESSMENT	88,168	2.4%	29,911
AUDITOR-Auto License & Recording	12,704	0.4%	4,310
TREASURER-DIR	559	0.0%	190
BOE	0	0.0%	0
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	57,917	1.6%	19,648
DISTRICT COURT	148,361	4.1%	50,332
SUPERIOR COURT	577,997	16.0%	196,086
JUVENILE	327,055	9.1%	110,954
SHERIFF LAW ENFORCEMENT	17,323	0.5%	5,877
SHERIFF SUPPORT/CIVIL BRANCH	212,505	5.9%	72,092
JAIL	835,449	23.1%	283,427
PROS ATTNY-DIR	272,863	7.6%	92,569
PA-CHILD SUPPORT	0	0.0%	0
MEDICAL EXAMINER	75,145	2.1%	25,493
COMMISSIONERS	26,786	0.7%	9,087
WORKERS COMPENSATION	4,301	0.1%	1,459
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	183,485	5.1%	62,247
VEGETATION MANAGEMENT	41,155	1.1%	13,962
FORESTRY OPERATIONS	41,155	1.1%	13,962
PARKS	129,998	3.6%	44,102
AUDITOR'S O&M	0	0.0%	0
Event Center	0	0.0%	0
TRI-MOUNTAIN GOLF	46,546	1.3%	15,791
MENTAL HEALTH SALES TAX	0	0.0%	0
COMMUNITY DEV ADMIN	0	0.0%	0
ENGINEERING	0	0.0%	0
DEVELOPMENT SERVICES	0	0.0%	0
WETLAND AND HABITAT	0	0.0%	0
COMMUNITY PLANNING	22,881	0.6%	7,762
CUSTOMER SERVICE	0	0.0%	0
ANIMAL CONTROL	12,903	0.4%	4,377
BUILDING SAFETY	0	0.0%	0
CODE ENFORCEMENT	4,301	0.1%	1,459
FIRE MARSHAL	4,301	0.1%	1,459
PW - TRANSPORTATION	0	0.0%	0
PW - ADMIN	0	0.0%	0
PW - ROAD OPERATIONS	0	0.0%	0
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.0%	0
CHILD JUSTICE CENTER	4,978	0.1%	1,689
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	0	0.0%	0
MPD-OPERATIONS FUND	96,086	2.7%	32,597
DEPT. of COMMUNITY SERVICES	0	0.0%	0
SOLID WASTE	0	0.0%	0
CLEAN WATER FUND / BBC	0	0.0%	0
WASTEWATER OPERATIONS	0	0.0%	0
ELECTIONS	0	0.0%	0
ER&R	0	0.0%	0
TER&R	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	0	0.0%	0
MOSQUITO CONTROL DISTRICT	0	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	0	0.0%	0
EMERGENCY MANAGEMENT	3,871	0.1%	1,313
LAW LIBRARY	29,036	0.8%	9,850
CRESA	0	0.0%	0
Agencies (Other Fire Dist., Ect)	0	0.0%	0
TOTAL	3,608,891	100.0%	0

Central Service Cost Allocation Plan

OFFICE OF BUDGET

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

Basis of Allocation

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

2021 Clark County Indirect Cost Allocation (2019 Actuals)
Central Services Allocated Cost Detail

	Office of Budget
Expense	
Personal Services	1,035,066
Services, Supplies	94,752
Direct Charges	0
Capital Outlay	0
Debt Service/Interest	0
Depreciation	0
Subtotal	1,129,818
Less:	
Capital Outlay	0
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	30,729
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	5,503
Equipment Depreciation	0
Facilities Management-Indirect	34,560
Office of Budget	0
Information Services	30,594
Human Resources	6,035
Financial Services & Int. Audit	9,909
Payroll	1,214
Treasurer-Ind	5,386
Records	1,316
Purchasing	643
Printing/Mail	3,356
Pros Attny-Ind	7,000
County Manager	6,885
Total Costs to Allocate	\$ 1,128,271

Description	OFFICE OF BUDGET		
	Direct Costs	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (JAIL/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
GIS			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT-INDIRECT			
OFFICE OF BUDGET			(1,174,804)
INFORMATION TECHNOLOGY	6,844,398	2.5%	29,937
HUMAN RESOURCES	1,350,196	0.5%	5,906
FINANCIAL SERVICES & INT AUDIT	2,216,754	0.8%	9,696
PAYROLL	271,530	0.1%	1,188
TREASURY-IND	1,204,871	0.4%	5,270
RECORDS	294,487	0.1%	1,288
PURCHASING	143,856	0.1%	629
PRINTING/MAIL	750,861	0.3%	3,284
PROS ATTN-IND	1,565,970	0.6%	6,849
COUNTY MANAGERS OFFICE	1,540,306	0.6%	6,737
ASSESSMENT	4,495,945	1.7%	19,665
AUDITOR-Auto License & Recording	724,876	0.3%	3,171
TREASURER-DIR	1,592,028	0.6%	6,963
BOE	149,071	0.1%	652
COMMUNITY SUPPORT	973,257	0.4%	4,257
COUNTY CLERK	3,495,447	1.3%	15,289
DISTRICT COURT	6,227,619	2.3%	27,239
SUPERIOR COURT	4,736,881	1.8%	20,719
JUVENILE	8,473,812	3.2%	37,064
SHERIFF LAW ENFORCEMENT	25,596,536	9.5%	111,957
SHERIFF SUPPORT/CIVIL BRANCH	8,800,131	3.3%	38,491
JAIL	26,953,088	10.0%	117,891
PROS ATTN-DIR	8,939,389	3.3%	39,100
PA-CHILD SUPPORT	2,223,279	0.8%	9,724
MEDICAL EXAMINER	1,429,476	0.5%	6,252
COMMISSIONERS	615,447	0.2%	2,692
WORKERS COMPENSATION	1,908,558	0.7%	8,348
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	354,987	0.1%	1,553
INDIGENT DEFENSE	5,832,624	2.2%	25,511
LEWIS & CLARK RAILROAD	197,008	0.1%	862
CORRECTIONS	5,472,727	2.0%	23,937
VEGETATION MANAGEMENT	1,472,691	0.5%	6,441
FORESTRY OPERATIONS	137,835	0.1%	603
PARKS	2,771,815	1.0%	12,124
AUDITOR'S O&M	641,184	0.2%	2,804
Event Center	4,493,819	1.7%	19,656
TRI-MOUNTAIN GOLF	1,717,557	0.6%	7,512
MENTAL HEALTH SALES TAX	2,405,057	0.9%	10,520
COMMUNITY DEV ADMIN	2,274,784	0.8%	9,950
ENGINEERING	2,039,776	0.8%	8,922
DEVELOPMENT SERVICES	1,666,342	0.6%	7,288
WETLAND AND HABITAT	525,795	0.2%	2,300
COMMUNITY PLANNING	912,865	0.3%	3,993
CUSTOMER SERVICE	1,460,099	0.5%	6,386
ANIMAL CONTROL	1,510,810	0.6%	6,608
BUILDING SAFETY	4,016,882	1.5%	17,570
CODE ENFORCEMENT	466,493	0.2%	2,040
FIRE MARSHAL	1,363,341	0.5%	5,963
PW - TRANSPORTATION	21,682,623	8.1%	94,838
PW - ADMIN	5,286,328	2.0%	23,122
PW - ROAD OPERATIONS	15,120,570	5.6%	66,136
CAMP BONNEVILLE	7,253,624	2.7%	31,727
SPECIAL INVESTIGATION	3,950	0.0%	17
NARCOTICS TASK FORCE	338,211	0.1%	1,479
CHILD JUSTICE CENTER	876,561	0.3%	3,834
VETERANS ASSISTANCE	849,263	0.3%	3,715
VICTIM WITNESS	849,263	0.3%	3,715
MPD-OPERATIONS FUND	3,750,103	1.4%	16,403
DEPT. of COMMUNITY SERVICES	7,110,084	2.6%	31,099
SOLID WASTE	1,697,192	0.6%	7,423
CLEAN WATER FUND / BBC	5,849,400	2.2%	25,585
WASTEWATER OPERATIONS	3,595,669	1.3%	15,727
ELECTIONS	1,896,209	0.7%	8,294
ER&R	5,049,311	1.9%	22,085
TER&R	2,981,118	1.1%	13,039
FACILITIES MANAGEMENT-DIRECT	6,549,133	2.4%	28,645
MOSQUITO CONTROL DISTRICT	419,559	0.2%	1,835
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	11,976,517	4.5%	52,384
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	205,790	0.1%	900
CRESA	0	0.0%	0
Agencies (Other Fire Dist., Ect)	0	0.0%	0
TOTAL	268,593,039	100.0%	0

Central Service Cost Allocation Plan

Information Technology

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

Basis of Allocation

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

	Information Technology
Expense	
Personal Services	4,872,300
Services, Supplies	1,878,887
Direct Charges	0
Capital Outlay	0
Debt Service/Interest	0
Depreciation	0
Subtotal	6,751,187
Less:	
Capital Outlay	0
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	93,210
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	6,017
Equipment Depreciation	1,421,779
Facilities Management-Indirect	104,831
Office of Budget	30,594
Information Services	0
Human Resources	90,099
Financial Services & Int. Audit	123,293
Payroll	18,968
Treasurer-Ind	180,197
Records	37,936
Purchasing	14,226
Printing/Mail	23,710
Pros Attny-Ind	33,194
County Manager	0
Total Costs to Allocate	\$ 7,885,996

Description	INFORMATION TECHNOLOGY			
	Direct I.T. Prog Costs	# of PC's	Percent of PC's	Total Allocation
COURTHOUSE				
FRANKLIN CENTER				
CORRECTIONS CENTER (JAIL/JWC)				
JUVENILE CENTER				
PUBLIC SERVICE CENTER				
1408 FRANKLIN				
PEPSI BUILDING				
BOND INTEREST				
GIS				
EQUIPMENT DEPRECIATION				
FACILITIES MANAGEMENT-INDIRECT				
OFFICE OF BUDGET				
INFORMATION TECHNOLOGY				(8,328,686)
HUMAN RESOURCES		19	1.1%	89,253
FINANCIAL SERVICES & INT AUDIT		26	1.5%	122,135
PAYROLL		4	0.2%	18,790
TREASURY-IND		38	2.1%	178,505
RECORDS		8	0.5%	37,580
PURCHASING		3	0.2%	14,093
PRINTING/MAIL		5	0.3%	23,488
PROS ATTN-IND		7	0.4%	32,883
COUNTY MANAGERS OFFICE		0	0.0%	0
ASSESSMENT	96,930	59	3.3%	374,083
AUDITOR-Auto License & Recording		28	1.6%	131,530
TREASURER-DIR	96,930	10	0.6%	143,905
BOE		5	0.3%	23,488
COMMUNITY SUPPORT		11	0.6%	51,673
COUNTY CLERK		113	6.4%	530,819
DISTRICT COURT	6,869	114	6.4%	542,385
SUPERIOR COURT	6,869	69	3.9%	330,997
JUVENILE	54,948	78	4.4%	421,354
SHERIFF LAW ENFORCEMENT		0	0.0%	0
SHERIFF SUPPORT/CIVIL BRANCH		261	14.7%	1,226,050
JAIL		0	0.0%	0
PROS ATTN-DIR		96	5.4%	450,961
PA-CHILD SUPPORT		1	0.1%	4,698
MEDICAL EXAMINER		14	0.8%	65,765
COMMISSIONERS		17	1.0%	79,858
WORKERS COMPENSATION		1	0.1%	4,698
CVTV		0	0.0%	0
COOP EXTENSION SERVICES		0	0.0%	0
INDIGENT DEFENSE		3	0.2%	14,093
LEWIS & CLARK RAILROAD		0	0.0%	0
CORRECTIONS	68,685	63	3.6%	364,628
VEGETATION MANAGEMENT		16	0.9%	75,160
FORESTRY OPERATIONS		1	0.1%	4,698
PARKS		62	3.5%	291,246
AUDITOR'S O&M		0	0.0%	0
Event Center		11	0.6%	51,673
TR-MOUNTAIN GOLF		0	0.0%	0
MENTAL HEALTH SALES TAX		0	0.0%	0
COMMUNITY DEV ADMIN		35	2.0%	164,413
ENGINEERING		20	1.1%	93,950
DEVELOPMENT SERVICES		15	0.8%	70,463
WETLAND AND HABITAT		0	0.0%	0
COMMUNITY PLANNING		12	0.7%	56,370
CUSTOMER SERVICE		37	2.1%	173,808
ANIMAL CONTROL		4	0.2%	18,790
BUILDING SAFETY		25	1.4%	117,438
CODE ENFORCEMENT		4	0.2%	18,790
FIRE MARSHAL		2	0.1%	9,395
PW - TRANSPORTATION		119	6.7%	559,004
PW - ADMIN		43	2.4%	201,993
PW - ROAD OPERATIONS		33	1.9%	155,018
CAMP BONNEVILLE		0	0.0%	0
SPECIAL INVESTIGATION		0	0.0%	0
NARCOTICS TASK FORCE		12	0.7%	56,370
CHILD JUSTICE CENTER		16	0.9%	75,160
VETERANS ASSISTANCE		0	0.0%	0
VICTIM WITNESS		6	0.3%	28,185
MPD-OPERATIONS FUND		0	0.0%	0
DEPT. of COMMUNITY SERVICES		52	2.9%	244,271
SOLID WASTE		9	0.5%	42,278
CLEAN WATER FUND / BBC		21	1.2%	98,648
WASTEWATER OPERATIONS		12	0.7%	56,370
ELECTIONS		22	1.2%	103,345
ER&R		16	0.9%	75,160
TER&R		0	0.0%	0
FACILITIES MANAGEMENT-DIRECT		27	1.5%	126,833
MOSQUITO CONTROL DISTRICT		0	0.0%	0
REGIONAL TRANSPORTATION COUNCIL		0	0.0%	0
SWCAA		0	0.0%	0
HEALTH DEPARTMENT		85	4.8%	399,288
EMERGENCY MANAGEMENT		0	0.0%	0
LAW LIBRARY		3	0.2%	14,093
CRESA		0	0.0%	0
Agencies (Other Fire Dist., Ect)		0	0.0%	0
TOTAL	331,231	1,773	100.0%	331,231

Central Services Cost Allocation Plan

HUMAN RESOURCES

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

Basis of Allocation

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

2021 Clark County Indirect Cost Allocation (2019 Actuals)
Central Services Allocated Cost Detail

	Human Resources
Expense	
Personal Services	1,136,456
Services, Supplies	200,904
Direct Charges	0
Capital Outlay	0
Debt Service/Interest	0
Depreciation	0
Subtotal	1,337,360
Less:	
Capital Outlay	0
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	31,753
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	13,152
Equipment Depreciation	0
Facilities Management-Indirect	35,712
Office of Budget	6,035
Information Services	90,099
Human Resources	0
Financial Services & Int. Audit	18,105
Payroll	3,812
Treasurer-Ind	2,859
Records	1,906
Purchasing	953
Printing/Mail	1,906
Pros Attny-Ind	3,812
County Manager	10,482
Total Costs to Allocate	\$ 1,470,278

Description	HUMAN RESOURCES		
	FTEs	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (JAIL/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
GIS			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT-INDIRECT			
OFFICE OF BUDGET			
INFORMATION TECHNOLOGY			
HUMAN RESOURCES			(1,486,469)
FINANCIAL SERVICES & INT AUDIT	19.0	1.2%	17,774
PAYROLL	4.0	0.3%	3,742
TREASURY-IND	3.0	0.2%	2,806
RECORDS	2.0	0.1%	1,871
PURCHASING	1.0	0.1%	935
PRINTING/MAIL	2.0	0.1%	1,871
PROS ATTYN-IND	4.0	0.3%	3,742
COUNTY MANAGERS OFFICE	11.0	0.7%	10,290
ASSESSMENT	40.0	2.5%	37,419
AUDITOR-Auto License & Recording	15.0	0.9%	14,032
TREASURER-DIR	19.3	1.2%	18,008
BOE	1.1	0.1%	1,052
COMMUNITY SUPPORT	8.0	0.5%	7,484
COUNTY CLERK	43.0	2.7%	40,226
DISTRICT COURT	58.2	3.7%	54,399
SUPERIOR COURT	34.0	2.1%	31,807
JUVENILE	86.5	5.4%	80,943
SHERIFF LAW ENFORCEMENT	150.5	9.5%	140,791
SHERIFF SUPPORT/CIVIL BRANCH	70.5	4.4%	65,952
JAIL	181.0	11.4%	169,323
PROS ATTYN-DIR	78.0	4.9%	72,968
PA-CHILD SUPPORT	18.0	1.1%	16,839
MEDICAL EXAMINER	9.0	0.6%	8,419
COMMISSIONERS	5.0	0.3%	4,677
WORKERS COMPENSATION	2.0	0.1%	1,871
CVTV	0.0	0.0%	0
COOP EXTENSION SERVICES	0.0	0.0%	0
INDIGENT DEFENSE	1.0	0.1%	935
LEWIS & CLARK RAILROAD	0.0	0.0%	0
CORRECTIONS	54.2	3.4%	50,727
VEGETATION MANAGEMENT	11.9	0.7%	11,132
FORESTRY OPERATIONS	1.0	0.1%	935
PARKS	15.3	1.0%	14,323
AUDITOR'S O&M	0.0	0.0%	0
Event Center	1.0	0.1%	935
TRI-MOUNTAIN GOLF	0.0	0.0%	0
MENTAL HEALTH SALES TAX	0.0	0.0%	0
COMMUNITY DEV ADMIN	13.0	0.8%	12,161
ENGINEERING	23.0	1.4%	21,516
DEVELOPMENT SERVICES	14.8	0.9%	13,798
WETLAND AND HABITAT	4.0	0.3%	3,742
COMMUNITY PLANNING	8.0	0.5%	7,484
CUSTOMER SERVICE	14.0	0.9%	13,097
ANIMAL CONTROL	7.0	0.4%	6,548
BUILDING SAFETY	29.8	1.9%	27,877
CODE ENFORCEMENT	3.8	0.2%	3,508
FIRE MARSHAL	9.0	0.6%	8,419
PW - TRANSPORTATION	86.4	5.4%	80,826
PW - ADMIN	21.0	1.3%	19,645
PW - ROAD OPERATIONS	72.0	4.5%	67,355
CAMP BONNEVILLE	0.0	0.0%	0
SPECIAL INVESTIGATION	0.0	0.0%	0
NARCOTICS TASK FORCE	0.0	0.0%	0
CHILD JUSTICE CENTER	6.0	0.4%	5,613
VETERANS ASSISTANCE	0.0	0.0%	0
VICTIM WITNESS	5.8	0.4%	5,379
MPD-OPERATIONS FUND	20.7	1.3%	19,378
DEPT. of COMMUNITY SERVICES	45.5	2.9%	42,565
SOLID WASTE	15.0	0.9%	14,032
CLEAN WATER FUND / BBC	16.5	1.0%	15,436
WASTEWATER OPERATIONS	12.0	0.8%	11,226
ELECTIONS	7.0	0.4%	6,548
ER&R	20.0	1.3%	18,733
TER&R	16.0	1.0%	14,968
FACILITIES MANAGEMENT-DIRECT	27.7	1.7%	25,899
MOSQUITO CONTROL DISTRICT	0.4	0.0%	374
REGIONAL TRANSPORTATION COUNCIL	9.8	0.6%	9,121
SWCAA	15.0	0.9%	14,056
HEALTH DEPARTMENT	96.3	6.1%	90,087
EMERGENCY MANAGEMENT	0.0	0.0%	0
LAW LIBRARY	0.9	0.1%	837
CRESA	19.3	1.2%	18,008
Agencies (Other Fire Dist., Ect)	0.0	0.0%	0
TOTAL	1,589.0	100.0%	0

Central Service Cost Allocation Plan

FINANCIAL SERVICES and INTERNAL AUDIT

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

Basis of Allocation

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

2021 Clark County Indirect Cost Allocation (2019 Actuals)
Central Services Allocated Cost Detail

	Financial Services & Int. Audit
Expense	
Personal Services	2,012,848
Services, Supplies	112,885
Direct Charges	0
Capital Outlay	0
Debt Service/Interest	0
Depreciation	0
Subtotal	2,125,733
Less:	
Capital Outlay	0
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	44,019
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	3,485
Equipment Depreciation	1,960
Facilities Management-Indirect	49,507
Office of Budget	9,909
Information Services	123,293
Human Resources	18,105
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	4,632
Records	1,365
Purchasing	1,996
Printing/Mail	7,907
Pros Attny-Ind	444
County Manager	6,675
Total Costs to Allocate	\$ 2,352,990

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			
GIS			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT-INDIRECT			
OFFICE OF BUDGET			
INFORMATION TECHNOLOGY			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			(2,337,343)
PAYROLL	0	0.0%	0
TREASURY-IND	119	0.2%	4,557
RECORDS	35	0.1%	1,342
PURCHASING	51	0.1%	1,964
PRINTING/MAIL	203	0.3%	7,779
PROS ATTYN-IND	11	0.0%	437
COUNTY MANAGERS OFFICE	171	0.3%	6,567
ASSESSMENT	347	0.6%	13,309
AUDITOR-Auto License & Recording		0.0%	0
TREASURER-DIR		0.0%	0
BOE	36	0.1%	1,373
COMMUNITY SUPPORT	44	0.1%	1,680
COUNTY CLERK	443	0.7%	17,007
DISTRICT COURT	1,550	2.5%	59,436
SUPERIOR COURT	1,091	1.8%	41,839
JUVENILE	718	1.2%	27,539
SHERIFF LAW ENFORCEMENT	1,573	2.6%	60,334
SHERIFF SUPPORT/CIVIL BRANCH	2,390	3.9%	91,686
JAIL	2,861	4.7%	109,744
PROS ATTYN-DIR	1,235	2.0%	47,377
PA-CHILD SUPPORT	251	0.4%	9,643
MEDICAL EXAMINER	337	0.6%	12,911
COMMISSIONERS	215	0.4%	8,247
WORKERS COMPENSATION	838	1.4%	32,142
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	19	0.0%	736
INDIGENT DEFENSE	2,845	4.7%	109,115
LEWIS & CLARK RAILROAD	53	0.1%	2,033
CORRECTIONS	671	1.1%	25,752
VEGETATION MANAGEMENT	808	1.3%	30,976
FORESTRY OPERATIONS	68	0.1%	2,608
PARKS	3,374	5.5%	129,403
AUDITOR'S O&M	27	0.0%	1,028
Event Center	1,607	2.6%	61,630
TRI-MOUNTAIN GOLF	107	0.2%	4,104
MENTAL HEALTH SALES TAX	451	0.7%	17,283
COMMUNITY DEV ADMIN	229	0.4%	8,776
ENGINEERING	371	0.6%	14,222
DEVELOPMENT SERVICES	159	0.3%	6,083
WETLAND AND HABITAT	24	0.0%	913
COMMUNITY PLANNING	353	0.6%	13,555
CUSTOMER SERVICE	229	0.4%	8,776
ANIMAL CONTROL	236	0.4%	9,067
BUILDING SAFETY	480	0.8%	18,403
CODE ENFORCEMENT	60	0.1%	2,294
FIRE MARSHAL	180	0.3%	6,904
PW - TRANSPORTATION	3,516	5.8%	134,844
PW - ADMIN	480	0.8%	18,426
PW - ROAD OPERATIONS	2,149	3.5%	82,419
CAMP BONNEVILLE	116	0.2%	4,449
SPECIAL INVESTIGATION	1	0.0%	31
NARCOTICS TASK FORCE	149	0.2%	5,700
CHILD JUSTICE CENTER	277	0.5%	10,632
VETERANS ASSISTANCE	252	0.4%	9,650
VICTIM WITNESS	45	0.1%	1,741
MPD-OPERATIONS FUND	2,552	4.2%	97,896
DEPT. of COMMUNITY SERVICES	2,735	4.5%	104,919
SOLID WASTE	905	1.5%	34,727
CLEAN WATER FUND / BBC	399	0.7%	15,304
WASTEWATER OPERATIONS	758	1.2%	29,066
ELECTIONS	337	0.6%	12,911
ER&R	3,075	5.0%	117,960
TER&R	2	0.0%	77
FACILITIES MANAGEMENT-DIRECT	3,674	6.0%	140,931
MOSQUITO CONTROL DISTRICT	207	0.3%	7,932
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	525	0.9%	20,137
HEALTH DEPARTMENT	2,489	4.1%	95,452
EMERGENCY MANAGEMENT	218	0.4%	8,362
LAW LIBRARY	415	0.7%	15,902
CRESA	1,124	1.8%	43,112
Agencies (Other Fire Dist., Ect)	7,670	12.6%	294,189
TOTAL	60,938	100.0%	0

Central Service Cost Allocation Plan

PAYROLL ACCOUNTING

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

Basis of Allocation

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

2021 Clark County Indirect Cost Allocation (2019 Actuals)
Central Services Allocated Cost Detail

	Payroll
Expense	
Personal Services	428,091
Services, Supplies	0
Direct Charges	0
Capital Outlay	0
Debt Service/Interest	0
Depreciation	0
Subtotal	428,091
Less:	
Capital Outlay	0
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	4,891
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	734
Equipment Depreciation	240
Facilities Management-Indirect	5,501
Office of Budget	1,214
Information Services	18,968
Human Resources	3,812
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	856
Records	571
Purchasing	285
Printing/Mail	571
Pros Attny-Ind	1,142
County Manager	3,140
Total Costs to Allocate	\$ 456,886

Description	Payroll		
	FTEs	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (JAIL/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
GIS			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT-INDIRECT			
OFFICE OF BUDGET			
INFORMATION TECHNOLOGY			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			(459,069)
TREASURY-IND	3.0	0.2%	848
RECORDS	2.0	0.1%	565
PURCHASING	1.0	0.1%	283
PRINTING/MAIL	2.0	0.1%	565
PROS ATTYN-IND	4.0	0.2%	1,131
COUNTY MANAGERS OFFICE	11.0	0.7%	3,110
ASSESSMENT	40.0	2.5%	11,309
AUDITOR-Auto License & Recording	15.0	0.9%	4,241
TREASURER-DIR	19.3	1.2%	5,442
BOE	1.1	0.1%	318
COMMUNITY SUPPORT	8.0	0.5%	2,262
COUNTY CLERK	43.0	2.6%	12,157
DISTRICT COURT	58.2	3.6%	16,440
SUPERIOR COURT	34.0	2.1%	9,613
JUVENILE	86.5	5.3%	24,463
SHERIFF LAW ENFORCEMENT	150.5	9.3%	42,550
SHERIFF SUPPORT/CIVIL BRANCH	70.5	4.3%	19,932
JAIL	181.0	11.1%	51,173
PROS ATTYN-DIR	78.0	4.8%	22,053
PA-CHILD SUPPORT	18.0	1.1%	5,089
MEDICAL EXAMINER	9.0	0.6%	2,545
COMMISSIONERS	5.0	0.3%	1,414
WORKERS COMPENSATION	2.0	0.1%	565
CVTV	0.0	0.0%	0
COOP EXTENSION SERVICES	0.0	0.0%	0
INDIGENT DEFENSE	1.0	0.1%	283
LEWIS & CLARK RAILROAD	0.0	0.0%	0
CORRECTIONS	54.2	3.3%	15,331
VEGETATION MANAGEMENT	11.9	0.7%	3,364
FORESTRY OPERATIONS	1.0	0.1%	283
PARKS	15.3	0.9%	4,329
AUDITOR'S O&M	0.0	0.0%	0
Event Center	1.0	0.1%	283
TRI-MOUNTAIN GOLF	0.0	0.0%	0
MENTAL HEALTH SALES TAX	0.0	0.0%	0
COMMUNITY DEV ADMIN	13.0	0.8%	3,675
ENGINEERING	23.0	1.4%	6,503
DEVELOPMENT SERVICES	14.8	0.9%	4,170
WETLAND AND HABITAT	4.0	0.2%	1,131
COMMUNITY PLANNING	8.0	0.5%	2,262
CUSTOMER SERVICE	14.0	0.9%	3,958
ANIMAL CONTROL	7.0	0.4%	1,979
BUILDING SAFETY	29.8	1.8%	8,425
CODE ENFORCEMENT	3.8	0.2%	1,060
FIRE MARSHAL	9.0	0.6%	2,545
PW - TRANSPORTATION	86.4	5.3%	24,427
PW - ADMIN	21.0	1.3%	5,937
PW - ROAD OPERATIONS	72.0	4.4%	20,356
CAMP BONNEVILLE	0.0	0.0%	0
SPECIAL INVESTIGATION	0.0	0.0%	0
NARCOTICS TASK FORCE	0.0	0.0%	0
CHILD JUSTICE CENTER	6.0	0.4%	1,696
VETERANS ASSISTANCE	0.0	0.0%	0
VICTIM WITNESS	5.8	0.4%	1,626
MPD-OPERATIONS FUND	20.7	1.3%	5,856
DEPT. of COMMUNITY SERVICES	45.5	2.8%	12,864
SOLID WASTE	15.0	0.9%	4,241
CLEAN WATER FUND / BBC	16.5	1.0%	4,665
WASTEWATER OPERATIONS	12.0	0.7%	3,393
ELECTIONS	7.0	0.4%	1,979
ER&R	20.0	1.2%	5,662
TER&R	16.0	1.0%	4,524
FACILITIES MANAGEMENT-DIRECT	27.7	1.7%	7,827
MOSQUITO CONTROL DISTRICT	0.4	0.0%	113
REGIONAL TRANSPORTATION COUNCIL	9.8	0.6%	2,757
SWCAA	15.0	0.9%	4,248
HEALTH DEPARTMENT	96.3	5.9%	27,226
EMERGENCY MANAGEMENT	0.0	0.0%	0
LAW LIBRARY	0.9	0.1%	253
CRESA	77.0	4.7%	21,770
Agencies (Other Fire Dist., Ect)	0.0	0.0%	0
TOTAL	1,623.7	100.0%	0

Central Service Cost Allocation Plan

COUNTY TREASURER

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

Basis of Allocation

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

2021 Clark County Indirect Cost Allocation (2019 Actuals)
Central Services Allocated Cost Detail

	Treasurer-Ind
Expense	
Personal Services	841,466
Services, Supplies	363,404
Direct Charges	0
Capital Outlay	0
Debt Service/Interest	0
Depreciation	0
Subtotal	1,204,871
Less:	
Capital Outlay	0
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	12,650
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	550
Equipment Depreciation	4,230
Facilities Management-Indirect	14,227
Office of Budget	5,386
Information Services	0
Human Resources	2,859
Financial Services & Int. Audit	4,632
Payroll	856
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Pros Attny-Ind	3,153
County Manager	0
Total Costs to Allocate	\$ 1,247,108

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			
GIS			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT-INDIRECT			
OFFICE OF BUDGET			
INFORMATION TECHNOLOGY			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			(1,239,386)
RECORDS	0	0.0%	0
PURCHASING	0	0.0%	0
PRINTING/MAIL	0	0.0%	0
PROS ATTNY-IND	65	0.3%	3,125
COUNTY MANAGERS OFFICE	0	0.0%	0
ASSESSMENT	0	0.0%	0
AUDITOR-Auto License & Recording	195	0.8%	9,342
TREASURER-DIR	0	0.0%	0
BOE	0	0.0%	0
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	1	0.0%	34
DISTRICT COURT	63	0.2%	3,020
SUPERIOR COURT	0	0.0%	0
JUVENILE	0	0.0%	0
SHERIFF LAW ENFORCEMENT	198	0.8%	9,491
SHERIFF SUPPORT/CIVIL BRANCH	303	1.2%	14,537
JAIL	1,183	4.6%	56,798
PROS ATTNY-DIR	9	0.0%	437
PA-CHILD SUPPORT	0	0.0%	0
MEDICAL EXAMINER	1	0.0%	67
COMMISSIONERS	0	0.0%	0
WORKERS COMPENSATION	20	0.1%	975
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	0	0.0%	0
INDIGENT DEFENSE	1	0.0%	34
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	142	0.6%	6,831
VEGETATION MANAGEMENT	0	0.0%	0
FORESTRY OPERATIONS	0	0.0%	0
PARKS	595	2.3%	28,558
AUDITOR'S O&M	24	0.1%	1,171
Event Center	551	2.1%	26,447
TRI-MOUNTAIN GOLF	725	2.8%	34,781
MENTAL HEALTH SALES TAX	8	0.0%	370
COMMUNITY DEV ADMIN	151	0.6%	7,254
ENGINEERING	0	0.0%	0
DEVELOPMENT SERVICES	0	0.0%	0
WETLAND AND HABITAT	0	0.0%	0
COMMUNITY PLANNING	0	0.0%	0
CUSTOMER SERVICE	25	0.1%	1,195
ANIMAL CONTROL	158	0.6%	7,561
BUILDING SAFETY	0	0.0%	0
CODE ENFORCEMENT	0	0.0%	0
FIRE MARSHAL	0	0.0%	0
PW - TRANSPORTATION	45	0.2%	2,180
PW - ADMIN	394	1.5%	18,929
PW - ROAD OPERATIONS	2	0.0%	115
CAMP BONNEVILLE	5	0.0%	235
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	22	0.1%	1,032
CHILD JUSTICE CENTER	19	0.1%	931
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	11	0.0%	528
MPD-OPERATIONS FUND	805	3.1%	38,644
DEPT. of COMMUNITY SERVICES	435	1.7%	20,893
SOLID WASTE	60	0.2%	2,895
CLEAN WATER FUND / BBC	15	0.1%	720
WASTEWATER OPERATIONS	20	0.1%	946
ELECTIONS	11	0.0%	547
ER&R	71	0.3%	3,413
TER&R	6	0.0%	288
FACILITIES MANAGEMENT-DIRECT	1	0.0%	26
MOSQUITO CONTROL DISTRICT	2	0.0%	101
REGIONAL TRANSPORTATION COUNCIL	19	0.1%	907
SWCAA	180	0.7%	8,637
HEALTH DEPARTMENT	897	3.5%	43,053
EMERGENCY MANAGEMENT	51	0.2%	2,448
LAW LIBRARY	135	0.5%	6,486
CRESA	124	0.5%	5,939
Agencies (Other Fire Dist., Ect)	18,069	70.0%	867,465
TOTAL	25,817	100.0%	0

Central Service Cost Allocation Plan

RECORDS

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

Basis of Allocation

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

2021 Clark County Indirect Cost Allocation (2019 Actuals)
Central Services Allocated Cost Detail

	Records
Expense	
Personal Services	199,074
Services, Supplies	92,296
Direct Charges	0
Capital Outlay	0
Debt Service/Interest	0
Depreciation	0
Subtotal	291,370
Less:	
Capital Outlay	0
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	5,762
Bond Interest	89,449
GIS	367
Equipment Depreciation	1,017
Facilities Management-Indirect	10,804
Office of Budget	1,316
Information Services	37,936
Human Resources	1,906
Financial Services & Int. Audit	1,365
Payroll	571
Treasurer-Ind	0
Records	0
Purchasing	1,385
Printing/Mail	26
Pros Attny-Ind	8,963
County Manager	0
Total Costs to Allocate	\$ 431,489

Description	RECORDS		
	# of Boxes	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (JAIL/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
GIS			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT-INDIRECT			
OFFICE OF BUDGET			
INFORMATION TECHNOLOGY			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			(433,349)
PURCHASING	53	0.3%	1,358
PRINTING/MAIL	1	0.0%	26
PROS ATTYN-IND	343	2.0%	8,791
COUNTY MANAGERS OFFICE	0	0.0%	0
ASSESSMENT	149	0.9%	3,819
AUDITOR-Auto License & Recording	91	0.5%	2,332
TREASURER-DIR	169	1.0%	4,331
BOE	78	0.5%	1,999
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	4,016	23.8%	102,923
DISTRICT COURT	1,400	8.3%	35,880
SUPERIOR COURT	141	0.8%	3,614
JUVENILE	9	0.1%	231
SHERIFF LAW ENFORCEMENT	1,202	7.1%	30,805
SHERIFF SUPPORT/CIVIL BRANCH	0	0.0%	0
JAIL	185	1.1%	4,741
PROS ATTYN-DIR	2,990	17.7%	76,629
PA-CHILD SUPPORT	1,009	6.0%	25,859
MEDICAL EXAMINER	410	2.4%	10,508
COMMISSIONERS	32	0.2%	820
WORKERS COMPENSATION	25	0.1%	641
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	406	2.4%	10,405
VEGETATION MANAGEMENT	0	0.0%	0
FORESTRY OPERATIONS	0	0.0%	0
PARKS	0	0.0%	0
AUDITOR'S O&M	0	0.0%	0
Event Center	37	0.2%	948
TRI-MOUNTAIN GOLF	0	0.0%	0
MENTAL HEALTH SALES TAX	0	0.0%	0
COMMUNITY DEV ADMIN	42	0.2%	1,076
ENGINEERING	105	0.6%	2,691
DEVELOPMENT SERVICES	245	1.4%	6,279
WETLAND AND HABITAT	15	0.1%	384
COMMUNITY PLANNING	165	1.0%	4,229
CUSTOMER SERVICE	18	0.1%	461
ANIMAL CONTROL	86	0.5%	2,204
BUILDING SAFETY	3	0.0%	77
CODE ENFORCEMENT	135	0.8%	3,460
FIRE MARSHAL	1	0.0%	26
PW - TRANSPORTATION	52	0.3%	1,333
PW - ADMIN	826	4.9%	21,169
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	96	0.6%	2,460
MPD-OPERATIONS FUND	0	0.0%	0
DEPT. of COMMUNITY SERVICES	572	3.4%	14,659
SOLID WASTE	0	0.0%	0
CLEAN WATER FUND / BBC	0	0.0%	0
WASTEWATER OPERATIONS	0	0.0%	0
ELECTIONS	856	5.1%	21,938
ER&R	0	0.0%	0
TER&R	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	873	5.2%	22,374
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
CRESA	73	0.4%	1,871
Agencies (Other Fire Dist., Ect)	0	0.0%	0
TOTAL	16,909	100.0%	0

Central Service Cost Allocation Plan

PURCHASING

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

Basis of Allocation

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

2021 Clark County Indirect Cost Allocation (2019 Actuals)
Central Services Allocated Cost Detail

	Purchasing
Expense	
Personal Services	103,464
Services, Supplies	6,728
Direct Charges	0
Capital Outlay	0
Debt Service/Interest	0
Depreciation	0
Subtotal	110,191
Less:	
Capital Outlay	0
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	22,534
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	183
Equipment Depreciation	0
Facilities Management-Indirect	25,344
Office of Budget	643
Information Services	14,226
Human Resources	953
Financial Services & Int. Audit	1,996
Payroll	285
Treasurer-Ind	0
Records	1,385
Purchasing	0
Printing/Mail	1,371
Pros Attny-Ind	286
County Manager	800
Total Costs to Allocate	\$ 175,284

Description	PURCHASING		
	Weighted Trans	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (JAIL/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
GIS			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT-INDIRECT			
OFFICE OF BUDGET			
INFORMATION TECHNOLOGY			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			
PURCHASING			(158,591)
PRINTING/MAIL	42	0.8%	1,224
PROS ATTNY-IND	9	0.2%	255
COUNTY MANAGERS OFFICE	25	0.5%	714
ASSESSMENT	60	1.1%	1,741
AUDITOR-Auto License & Recording	56	1.0%	1,639
TREASURER-DIR	34	0.6%	976
BOE	11	0.2%	306
COMMUNITY SUPPORT	8	0.1%	233
COUNTY CLERK	67	1.2%	1,959
DISTRICT COURT	180	3.3%	5,252
SUPERIOR COURT	198	3.6%	5,762
JUVENILE	129	2.4%	3,766
SHERIFF LAW ENFORCEMENT	298	5.5%	8,675
SHERIFF SUPPORT/CIVIL BRANCH	683	12.5%	19,893
JAIL	381	7.0%	11,094
PROS ATTNY-DIR	120	2.2%	3,504
PA-CHILD SUPPORT	44	0.8%	1,282
MEDICAL EXAMINER	30	0.5%	860
COMMISSIONERS	24	0.4%	699
WORKERS COMPENSATION	44	0.8%	1,289
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	0	0.0%	0
INDIGENT DEFENSE	28	0.5%	816
LEWIS & CLARK RAILROAD	9	0.2%	255
CORRECTIONS	125	2.3%	3,635
VEGETATION MANAGEMENT	32	0.6%	940
FORESTRY OPERATIONS	6	0.1%	182
PARKS	37	0.7%	1,065
AUDITOR'S O&M	4	0.1%	117
Event Center	185	3.4%	5,383
TRI-MOUNTAIN GOLF	0	0.0%	0
MENTAL HEALTH SALES TAX	37	0.7%	1,063
COMMUNITY DEV ADMIN	63	1.2%	1,828
ENGINEERING	23	0.4%	656
DEVELOPMENT SERVICES	31	0.6%	896
WETLAND AND HABITAT	8	0.1%	219
COMMUNITY PLANNING	71	1.3%	2,061
CUSTOMER SERVICE	41	0.7%	1,187
ANIMAL CONTROL	62	1.1%	1,792
BUILDING SAFETY	167	3.1%	4,866
CODE ENFORCEMENT	15	0.3%	422
FIRE MARSHAL	27	0.5%	787
PW - TRANSPORTATION	377	6.9%	10,977
PW - ADMIN	118	2.2%	3,423
PW - ROAD OPERATIONS	101	1.9%	2,950
CAMP BONNEVILLE	12	0.2%	350
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	46	0.8%	1,340
CHILD JUSTICE CENTER	29	0.5%	845
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	11	0.2%	328
MPD-OPERATIONS FUND	49	0.9%	1,441
DEPT. of COMMUNITY SERVICES	112	2.1%	3,263
SOLID WASTE	84	1.5%	2,447
CLEAN WATER FUND / BBC	71	1.3%	2,061
WASTEWATER OPERATIONS	112	2.0%	3,249
ELECTIONS	84	1.5%	2,433
ER&R	154	2.8%	4,472
TER&R	3	0.1%	87
FACILITIES MANAGEMENT-DIRECT	98	1.8%	2,851
MOSQUITO CONTROL DISTRICT	3	0.0%	73
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	342	6.3%	9,950
EMERGENCY MANAGEMENT	23	0.4%	656
LAW LIBRARY	9	0.2%	255
CRESA	201	3.7%	5,849
Agencies (Other Fire Dist., Ect)	0	0.0%	0
TOTAL	5,443	100.0%	0

Central Service Cost Allocation Plan

PRINTING/MAIL ROOM

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

Basis of Allocation

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

2021 Clark County Indirect Cost Allocation (2019 Actuals)
Central Services Allocated Cost Detail

	Printing/Mail
Expense	
Personal Services	159,977
Services, Supplies	596,314
Direct Charges	0
Capital Outlay	0
Debt Service/Interest	0
Depreciation	0
Subtotal	756,290
Less:	
Capital Outlay	0
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	1,378
Pepsi Building	0
Bond Interest	0
GIS	367
Equipment Depreciation	2,826
Facilities Management-Indirect	8,681
Office of Budget	3,356
Information Services	23,710
Human Resources	1,906
Financial Services & Int. Audit	7,907
Payroll	571
Treasurer-Ind	0
Records	26
Purchasing	1,371
Printing/Mail	0
Pros Attny-Ind	4,065
County Manager	7,362
Total Costs to Allocate	\$ 796,962

Description	PRINTING/MAIL		
	Worksheet Alloc	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (JAIL/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
GIS			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT-INDIRECT			
OFFICE OF BUDGET			
INFORMATION TECHNOLOGY			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			
PURCHASING			
PRINTING/MAIL			(800,072)
PROS ATTNY-IND	2,720	0.5%	4,030
COUNTY MANAGERS OFFICE	4,926	0.9%	7,299
ASSESSMENT	15,239	2.8%	22,579
AUDITOR-Auto License & Recording	2,533	0.5%	3,753
TREASURER-DIR	8,227	1.5%	12,190
BOE	530	0.1%	785
COMMUNITY SUPPORT	3,460	0.6%	5,127
COUNTY CLERK	12,288	2.3%	18,207
DISTRICT COURT	21,783	4.0%	32,276
SUPERIOR COURT	16,273	3.0%	24,111
JUVENILE	28,723	5.3%	42,559
SHERIFF LAW ENFORCEMENT	90,954	16.8%	134,767
SHERIFF SUPPORT/CIVIL BRANCH	30,596	5.7%	45,334
JAIL	94,091	17.4%	139,415
PROS ATTNY-DIR	33,611	6.2%	49,801
PA-CHILD SUPPORT	7,905	1.5%	11,713
MEDICAL EXAMINER	5,083	0.9%	7,531
COMMISSIONERS	5,227	1.0%	7,744
WORKERS COMPENSATION	6,750	1.2%	10,001
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	1,262	0.2%	1,870
INDIGENT DEFENSE	20,738	3.8%	30,728
LEWIS & CLARK RAILROAD	700	0.1%	1,038
CORRECTIONS	19,352	3.6%	28,674
VEGETATION MANAGEMENT	4,888	0.9%	7,242
FORESTRY OPERATIONS	1,321	0.2%	1,958
PARKS	9,855	1.8%	14,603
AUDITOR'S O&M	2,280	0.4%	3,378
Event Center	0	0.0%	0
TRIMOUNTAIN GOLF	6,107	1.1%	9,049
MENTAL HEALTH SALES TAX	8,551	1.6%	12,670
COMMUNITY DEV ADMIN	0	0.0%	0
ENGINEERING	0	0.0%	0
DEVELOPMENT SERVICES	0	0.0%	0
WETLAND AND HABITAT	0	0.0%	0
COMMUNITY PLANNING	0	0.0%	0
CUSTOMER SERVICE	0	0.0%	0
ANIMAL CONTROL	0	0.0%	0
BUILDING SAFETY	0	0.0%	0
CODE ENFORCEMENT	0	0.0%	0
FIRE MARSHAL	0	0.0%	0
PW - TRANSPORTATION	0	0.0%	0
PW - ADMIN	0	0.0%	0
PW - ROAD OPERATIONS	0	0.0%	0
CAMP BONNEVILLE	25,790	4.8%	38,214
SPECIAL INVESTIGATION	14	0.0%	21
NARCOTICS TASK FORCE	1,203	0.2%	1,782
CHILD JUSTICE CENTER	3,117	0.6%	4,618
VETERANS ASSISTANCE	3,020	0.6%	4,474
VICTIM WITNESS	3,020	0.6%	4,474
MPD-OPERATIONS FUND	13,334	2.5%	19,756
DEPT. of COMMUNITY SERVICES	0	0.0%	0
SOLID WASTE	0	0.0%	0
CLEAN WATER FUND / BBC	0	0.0%	0
WASTEWATER OPERATIONS	0	0.0%	0
ELECTIONS	0	0.0%	0
ER&R	0	0.0%	0
TER&R	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	23,199	4.3%	34,374
MOSQUITO CONTROL DISTRICT	639	0.1%	947
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	0	0.0%	0
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	661	0.1%	980
CRESA	0	0.0%	0
Agencies (Other Fire Dist., Ect)	0	0.0%	0
TOTAL	539,967	100.0%	0

Central Service Cost Allocation Plan

PROSECUTING ATTORNEY

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

Basis of Allocation

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

2021 Clark County Indirect Cost Allocation (2019 Actuals)
Central Services Allocated Cost Detail

	Pros Attny-Ind
Expense	
Personal Services	1,515,803
Services, Supplies	40,620
Direct Charges	0
Capital Outlay	0
Debt Service/Interest	0
Depreciation	0
Subtotal	1,556,423
Less:	
Capital Outlay	0
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	5,661
Franklin Center	4,090
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	734
Equipment Depreciation	0
Facilities Management-Indirect	67,110
Office of Budget	7,000
Information Services	33,194
Human Resources	3,812
Financial Services & Int. Audit	444
Payroll	1,142
Treasurer-Ind	3,153
Records	8,963
Purchasing	286
Printing/Mail	4,065
Pros Attny-Ind	0
County Manager	10,347
Total Costs to Allocate	\$ 1,685,729

Description	PROSECUTING ATTORNEY		
	Direct Costs	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (JAIL/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
GIS			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT-INDIRECT			
OFFICE OF BUDGET			
INFORMATION TECHNOLOGY			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			
PURCHASING			
PRINTING/MAIL			
PROS ATTNY-IND			(1,645,150)
COUNTY MANAGERS OFFICE	1,540,306	0.6%	10,036
ASSESSMENT	4,495,945	1.8%	29,294
AUDITOR-Auto License & Recording	724,876	0.3%	4,723
TREASURER-DIR	1,592,028	0.6%	10,373
BOE	149,071	0.1%	971
COMMUNITY SUPPORT	973,257	0.4%	6,341
COUNTY CLERK	3,495,447	1.4%	22,775
DISTRICT COURT	6,227,619	2.5%	40,577
SUPERIOR COURT	4,736,881	1.9%	30,864
JUVENILE	8,473,812	3.4%	55,212
SHERIFF LAW ENFORCEMENT	25,596,536	10.1%	166,778
SHERIFF SUPPORT/CIVIL BRANCH	8,800,131	3.5%	57,339
JAIL	26,953,088	10.7%	175,617
PROS ATTNY-DIR	8,939,389	3.5%	58,246
PA-CHILD SUPPORT	2,223,279	0.9%	14,486
MEDICAL EXAMINER	1,429,476	0.6%	9,314
COMMISSIONERS	615,447	0.2%	4,010
WORKERS COMPENSATION	1,908,558	0.8%	12,435
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	354,987	0.1%	2,313
INDIGENT DEFENSE	5,832,624	2.3%	38,003
LEWIS & CLARK RAILROAD	197,008	0.1%	1,284
CORRECTIONS	5,472,727	2.2%	35,658
VEGETATION MANAGEMENT	1,472,691	0.6%	9,596
FORESTRY OPERATIONS	137,835	0.1%	898
PARKS	2,771,815	1.1%	18,060
AUDITOR'S O&M	641,184	0.3%	4,178
Event Center	0	0.0%	0
TRI-MOUNTAIN GOLF	1,717,557	0.7%	11,191
MENTAL HEALTH SALES TAX	2,405,057	1.0%	15,671
COMMUNITY DEV ADMIN	2,274,784	0.9%	14,822
ENGINEERING	2,039,776	0.8%	13,290
DEVELOPMENT SERVICES	1,666,342	0.7%	10,857
WETLAND AND HABITAT	525,795	0.2%	3,426
COMMUNITY PLANNING	912,865	0.4%	5,948
CUSTOMER SERVICE	1,460,099	0.6%	9,513
ANIMAL CONTROL	1,510,810	0.6%	9,844
BUILDING SAFETY	4,016,882	1.6%	26,173
CODE ENFORCEMENT	466,493	0.2%	3,040
FIRE MARSHAL	1,363,341	0.5%	8,883
PW - TRANSPORTATION	21,682,623	8.6%	141,276
PW - ADMIN	5,286,328	2.1%	34,444
PW - ROAD OPERATIONS	15,120,570	6.0%	98,520
CAMP BONNEVILLE	7,253,624	2.9%	47,262
SPECIAL INVESTIGATION	3,950	0.0%	26
NARCOTICS TASK FORCE	338,211	0.1%	2,204
CHILD JUSTICE CENTER	876,561	0.3%	5,711
VETERANS ASSISTANCE	849,263	0.3%	5,533
VICTIM WITNESS	849,263	0.3%	5,533
MPD-OPERATIONS FUND	3,750,103	1.5%	24,434
DEPT. of COMMUNITY SERVICES	7,110,084	2.8%	46,327
SOLID WASTE	1,697,192	0.7%	11,058
CLEAN WATER FUND / BBC	5,849,400	2.3%	38,113
WASTEWATER OPERATIONS	3,595,669	1.4%	23,428
ELECTIONS	1,896,209	0.8%	12,355
ER&R	5,049,311	2.0%	32,900
TER&R	2,981,118	1.2%	19,424
FACILITIES MANAGEMENT-DIRECT	6,549,133	2.6%	42,672
MOSQUITO CONTROL DISTRICT	0	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	11,976,517	4.7%	78,035
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	205,790	0.1%	1,341
CRESA	3,455,319	1.4%	22,514
Agencies (Other Fire Dist., Ect)	0	0.0%	0
TOTAL	252,492,057	100.0%	0

Central Service Cost Allocation Plan

COUNTY MANAGER

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

Basis of Allocation

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

2021 Clark County Indirect Cost Allocation (2019 Actuals)
Central Services Allocated Cost Detail

	County Manager
Expense	
Personal Services	1,527,742
Services, Supplies	446,628
Direct Charges	0
Capital Outlay	0
Debt Service/Interest	0
Depreciation	0
Subtotal	1,974,370
Less:	
Capital Outlay	0
Billed Services/ Interfund	0
Add Allocated Cost:	
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	77,447
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	2,018
Equipment Depreciation	0
Facilities Management-Indirect	87,102
Office of Budget	6,885
Information Services	0
Human Resources	10,482
Financial Services & Int. Audit	6,675
Payroll	3,140
Treasurer-Ind	0
Records	0
Purchasing	800
Printing/Mail	7,362
Pros Attny-Ind	10,347
County Manager	0
Total Costs to Allocate	\$ 2,186,627

Description	COUNTY MANAGER		
	Direct Costs	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (JAIL/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
GIS			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT-INDIRECT			
OFFICE OF BUDGET			
INFORMATION TECHNOLOGY			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			
PURCHASING			
PRINTING/MAIL			
PROS ATTYN-IND			
COUNTY MANAGERS OFFICE			(2,120,651)
ASSESSMENT	4,495,945	1.8%	37,773
AUDITOR-Auto License & Recording	724,876	0.3%	6,090
TREASURER-DIR	1,592,028	0.6%	13,376
BOE	149,071	0.1%	1,252
COMMUNITY SUPPORT	973,257	0.4%	8,177
COUNTY CLERK	3,495,447	1.4%	29,367
DISTRICT COURT	6,227,619	2.5%	52,322
SUPERIOR COURT	4,736,881	1.9%	39,797
JUVENILE	8,473,812	3.4%	71,194
SHERIFF LAW ENFORCEMENT	25,596,536	10.1%	215,052
SHERIFF SUPPORT/CIVIL BRANCH	8,800,131	3.5%	73,935
JAIL	26,953,088	10.7%	226,450
PROS ATTYN-DIR	8,939,389	3.5%	75,105
PA-CHILD SUPPORT	2,223,279	0.9%	18,679
MEDICAL EXAMINER	1,429,476	0.6%	12,010
COMMISSIONERS	615,447	0.2%	5,171
WORKERS COMPENSATION	1,908,558	0.8%	16,035
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	354,987	0.1%	2,982
INDIGENT DEFENSE	5,832,624	2.3%	49,003
LEWIS & CLARK RAILROAD	197,008	0.1%	1,655
CORRECTIONS	5,472,727	2.2%	45,980
VEGETATION MANAGEMENT	1,472,691	0.6%	12,373
FORESTRY OPERATIONS	137,835	0.1%	1,158
PARKS	2,771,815	1.1%	23,288
AUDITOR'S O&M	641,184	0.3%	5,387
Event Center	4,493,819	1.8%	37,755
TRI-MOUNTAIN GOLF	1,717,557	0.7%	14,430
MENTAL HEALTH SALES TAX	2,405,057	1.0%	20,206
COMMUNITY DEV ADMIN	2,274,784	0.9%	19,112
ENGINEERING	2,039,776	0.8%	17,137
DEVELOPMENT SERVICES	1,666,342	0.7%	14,000
WETLAND AND HABITAT	525,795	0.2%	4,418
COMMUNITY PLANNING	912,865	0.4%	7,670
CUSTOMER SERVICE	1,460,099	0.6%	12,267
ANIMAL CONTROL	1,510,810	0.6%	12,693
BUILDING SAFETY	4,016,882	1.6%	33,748
CODE ENFORCEMENT	466,493	0.2%	3,919
FIRE MARSHAL	1,363,341	0.5%	11,454
PW - TRANSPORTATION	21,682,623	8.6%	182,169
PW - ADMIN	5,286,328	2.1%	44,414
PW - ROAD OPERATIONS	15,120,570	6.0%	127,037
CAMP BONNEVILLE	7,253,624	2.9%	60,942
SPECIAL INVESTIGATION	3,950	0.0%	33
NARCOTICS TASK FORCE	338,211	0.1%	2,842
CHILD JUSTICE CENTER	876,561	0.3%	7,365
VETERANS ASSISTANCE	849,263	0.3%	7,135
VICTIM WITNESS	849,263	0.3%	7,135
MPD-OPERATIONS FUND	3,750,103	1.5%	31,507
DEPT. of COMMUNITY SERVICES	7,110,084	2.8%	59,736
SOLID WASTE	1,697,192	0.7%	14,259
CLEAN WATER FUND / BBC	5,849,400	2.3%	49,144
WASTEWATER OPERATIONS	3,595,669	1.4%	30,209
ELECTIONS	1,896,209	0.8%	15,931
ER&R	5,049,311	2.0%	42,422
TER&R	2,981,118	1.2%	25,046
FACILITIES MANAGEMENT-DIRECT	6,549,133	2.6%	55,023
MOSQUITO CONTROL DISTRICT	419,559	0.2%	3,525
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	11,976,517	4.7%	100,622
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	205,790	0.1%	1,729
CRESA	0	0.0%	0
Agencies (Other Fire Dist., Ect)	0	0.0%	0
TOTAL	252,409,811	100.0%	0

Central Services Allocation Plan

Summary of Cost Allocation to Operating Departments and Agencies

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets		ASSESSMENT
<u>Department</u>		<u>Allocation Amt</u>
Courthouse		0
Franklin Center		0
Corrections Center		0
Juvenile Center		0
Public Service Center		104,990
1408 Franklin		0
Pepsi Building		0
Bond Interest		0
GIS		80,711
Equipment Depreciation		1,124
Facilities Management		29,911
Office of Budget		19,665
Information Technology		374,083
Human Resources		37,419
Financial Services & Int. Audit		13,309
Payroll		11,309
Treasurer-Ind		0
Records		3,819
Purchasing		1,741
Printing/Mail		22,579
Pros Attny-Ind		29,294
County Manager		37,773
Total Allocation Amount		767,728
Total Direct Cost		4,495,945
Indirect Cost Rate		17.08%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	AUDITOR-Auto License & Recording
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Department	Allocation Amt
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	4,343
1408 Franklin	1,925
Pepsi Building	0
Bond Interest	0
GIS	30,266
Equipment Depreciation	7,878
Facilities Management	4,310
Office of Budget	3,171
Information Technology	131,530
Human Resources	14,032
Financial Services & Int. Audit	0
Payroll	4,241
Treasurer-Ind	9,342
Records	2,332
Purchasing	1,639
Printing/Mail	0
Pros Attny-Ind	4,723
County Manager	6,090
Total Allocation Amount	225,823
Total Direct Cost	724,876
Indirect Cost Rate	31.15%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	TREASURER-DIR
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<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	666
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	38,842
Equipment Depreciation	0
Facilities Management	190
Office of Budget	6,963
Information Technology	143,905
Human Resources	18,008
Financial Services & Int. Audit	0
Payroll	5,442
Treasurer-Ind	0
Records	4,331
Purchasing	976
Printing/Mail	12,190
Pros Attny-Ind	10,373
County Manager	13,376
Total Allocation Amount	255,263
Total Direct Cost	1,592,028
Indirect Cost Rate	16.03%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

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
GIS	1,238
Equipment Depreciation	0
Facilities Management	0
Office of Budget	652
Information Technology	23,488
Human Resources	1,052
Financial Services & Int. Audit	1,373
Payroll	318
Treasurer-Ind	0
Records	1,999
Purchasing	306
Printing/Mail	785
Pros Attny-Ind	971
County Manager	1,252
Total Allocation Amount	33,435
Total Direct Cost	149,071
Indirect Cost Rate	22.43%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	COMMUNITY SUPPORT
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<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
GIS	1,467
Equipment Depreciation	19,097
Facilities Management	0
Office of Budget	4,257
Information Technology	51,673
Human Resources	7,484
Financial Services & Int. Audit	1,680
Payroll	2,262
Treasurer-Ind	0
Records	0
Purchasing	233
Printing/Mail	5,127
Pros Attny-Ind	6,341
County Manager	8,177
Total Allocation Amount	107,799
Total Direct Cost	973,257
Indirect Cost Rate	11.08%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	COUNTY CLERK
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Department	Allocation Amt
Courthouse	19,733
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	47,326
Equipment Depreciation	0
Facilities Management	19,648
Office of Budget	15,289
Information Technology	530,819
Human Resources	40,226
Financial Services & Int. Audit	17,007
Payroll	12,157
Treasurer-Ind	34
Records	102,923
Purchasing	1,959
Printing/Mail	0
Pros Attny-Ind	22,775
County Manager	29,367
Total Allocation Amount	859,264
Total Direct Cost	3,495,447
Indirect Cost Rate	24.58%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	
	DISTRICT COURT
Department	Allocation Amt
Courthouse	50,549
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	64,000
Equipment Depreciation	61,687
Facilities Management	50,332
Office of Budget	27,239
Information Technology	542,385
Human Resources	54,399
Financial Services & Int. Audit	59,436
Payroll	16,440
Treasurer-Ind	3,020
Records	35,880
Purchasing	5,252
Printing/Mail	32,276
Pros Attny-Ind	40,577
County Manager	52,322
Total Allocation Amount	1,095,792
Total Direct Cost	6,227,619
Indirect Cost Rate	17.60%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	SUPERIOR COURT
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<u>Department</u>	<u>Allocation Amt</u>
Courthouse	80,094
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	37,420
Equipment Depreciation	67,386
Facilities Management	196,086
Office of Budget	20,719
Information Technology	330,997
Human Resources	31,807
Financial Services & Int. Audit	41,839
Payroll	9,613
Treasurer-Ind	0
Records	3,614
Purchasing	5,762
Printing/Mail	24,111
Pros Attny-Ind	30,864
County Manager	39,797
Total Allocation Amount	920,107
Total Direct Cost	4,736,881
Indirect Cost Rate	19.42%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	
	JUVENILE
Department	Allocation Amt
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	197,670
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	15,872
Equipment Depreciation	849
Facilities Management	110,954
Office of Budget	37,064
Information Technology	421,354
Human Resources	80,943
Financial Services & Int. Audit	27,539
Payroll	24,463
Treasurer-Ind	0
Records	231
Purchasing	3,766
Printing/Mail	42,559
Pros Attny-Ind	55,212
County Manager	71,194
Total Allocation Amount	1,089,669
Total Direct Cost	8,473,812
Indirect Cost Rate	12.86%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	SHERIFF LAW ENFORCEMENT
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<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	7,774
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	165,640
Equipment Depreciation	219,220
Facilities Management	5,877
Office of Budget	111,957
Information Technology	0
Human Resources	140,791
Financial Services & Int. Audit	60,334
Payroll	42,550
Treasurer-Ind	9,491
Records	30,805
Purchasing	8,675
Printing/Mail	0
Pros Attny-Ind	166,778
County Manager	215,052
Total Allocation Amount	1,184,944
Total Direct Cost	25,596,536
Indirect Cost Rate	4.63%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	SHERIFF SUPPORT/CIVIL BRANCH
--------------------------	------------------------------------

Department	Allocation Amt
Courthouse	0
Franklin Center	0
Corrections Center	69,963
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	27,503
Bond Interest	0
GIS	12,932
Equipment Depreciation	16,747
Facilities Management	72,092
Office of Budget	38,491
Information Technology	1,226,050
Human Resources	65,952
Financial Services & Int. Audit	91,686
Payroll	19,932
Treasurer-Ind	14,537
Records	0
Purchasing	19,893
Printing/Mail	45,334
Pros Attny-Ind	57,339
County Manager	73,935
Total Allocation Amount	1,852,385
Total Direct Cost	8,800,131
Indirect Cost Rate	21.05%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	JAIL
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<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	244,923
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	33,201
Equipment Depreciation	32,350
Facilities Management	283,427
Office of Budget	117,891
Information Technology	0
Human Resources	169,323
Financial Services & Int. Audit	109,744
Payroll	51,173
Treasurer-Ind	56,798
Records	4,741
Purchasing	0
Printing/Mail	139,415
Pros Attny-Ind	175,617
County Manager	226,450
Total Allocation Amount	1,645,052
Total Direct Cost	26,953,088
Indirect Cost Rate	6.10%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	PROS ATTNY-DIR
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<u>Department</u>	<u>Allocation Amt</u>
Courthouse	25,204
Franklin Center	18,211
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	85,847
Equipment Depreciation	0
Facilities Management	92,569
Office of Budget	39,100
Information Technology	450,961
Human Resources	72,968
Financial Services & Int. Audit	47,377
Payroll	22,053
Treasurer-Ind	437
Records	76,629
Purchasing	3,504
Printing/Mail	49,801
Pros Attny-Ind	58,246
County Manager	75,105
Total Allocation Amount	1,118,012
Total Direct Cost	8,939,389
Indirect Cost Rate	12.51%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	PA-CHILD SUPPORT
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Department	Allocation Amt
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	3,302
Equipment Depreciation	0
Facilities Management	0
Office of Budget	9,724
Information Technology	4,698
Human Resources	16,839
Financial Services & Int. Audit	9,643
Payroll	5,089
Treasurer-Ind	0
Records	25,859
Purchasing	1,282
Printing/Mail	0
Pros Attny-Ind	14,486
County Manager	18,679
Total Allocation Amount	109,600
Total Direct Cost	2,223,279
Indirect Cost Rate	4.93%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	MEDICAL EXAMINER
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Department	Allocation Amt
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	9,905
Equipment Depreciation	8,191
Facilities Management	25,493
Office of Budget	6,252
Information Technology	65,765
Human Resources	8,419
Financial Services & Int. Audit	12,911
Payroll	2,545
Treasurer-Ind	67
Records	10,508
Purchasing	860
Printing/Mail	7,531
Pros Attny-Ind	9,314
County Manager	12,010
Total Allocation Amount	179,771
Total Direct Cost	1,429,476
Indirect Cost Rate	12.58%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	
	COMMISSIONERS
Department	Allocation Amt
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	31,896
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	5,503
Equipment Depreciation	0
Facilities Management	9,087
Office of Budget	2,692
Information Technology	79,858
Human Resources	4,677
Financial Services & Int. Audit	8,247
Payroll	1,414
Treasurer-Ind	0
Records	820
Purchasing	699
Printing/Mail	7,744
Pros Attny-Ind	4,010
County Manager	5,171
Total Allocation Amount	161,818
Total Direct Cost	615,447
Indirect Cost Rate	26.29%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	WORKERS COMPENSATION
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<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	5,121
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	367
Equipment Depreciation	0
Facilities Management	1,459
Office of Budget	8,348
Information Technology	4,698
Human Resources	1,871
Financial Services & Int. Audit	32,142
Payroll	565
Treasurer-Ind	975
Records	641
Purchasing	1,289
Printing/Mail	10,001
Pros Attny-Ind	12,435
County Manager	16,035
Total Allocation Amount	95,947
Total Direct Cost	1,908,558
Indirect Cost Rate	5.03%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	COOP EXTENSION SERVICES
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Department	Allocation Amt
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	1,553
Information Technology	0
Human Resources	0
Financial Services & Int. Audit	736
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	1,870
Pros Attny-Ind	2,313
County Manager	2,982
Total Allocation Amount	9,455
Total Direct Cost	354,987
Indirect Cost Rate	2.66%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	INDIGENT DEFENSE
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<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
GIS	183
Equipment Depreciation	0
Facilities Management	0
Office of Budget	25,511
Information Technology	14,093
Human Resources	935
Financial Services & Int. Audit	109,115
Payroll	283
Treasurer-Ind	34
Records	0
Purchasing	816
Printing/Mail	30,728
Pros Attny-Ind	38,003
County Manager	49,003
Total Allocation Amount	268,704
Total Direct Cost	5,832,624
Indirect Cost Rate	4.61%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	LEWIS & CLARK RAILROAD
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Department	Allocation Amt
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	862
Information Technology	0
Human Resources	0
Financial Services & Int. Audit	2,033
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	1,038
Pros Attny-Ind	1,284
County Manager	1,655
Total Allocation Amount	6,871
Total Direct Cost	197,008
Indirect Cost Rate	3.49%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	CORRECTIONS
Department	Allocation Amt
Courthouse	0
Franklin Center	0
Corrections Center	14,929
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	9,947
Equipment Depreciation	2,053
Facilities Management	62,247
Office of Budget	23,937
Information Technology	364,628
Human Resources	50,727
Financial Services & Int. Audit	25,752
Payroll	15,331
Treasurer-Ind	6,831
Records	10,405
Purchasing	3,635
Printing/Mail	28,674
Pros Attny-Ind	35,658
County Manager	45,980
Total Allocation Amount	700,735
Total Direct Cost	5,472,727
Indirect Cost Rate	12.80%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	VEGETATION MANAGEMENT
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<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	49,007
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	24,011
Equipment Depreciation	4,949
Facilities Management	13,962
Office of Budget	6,441
Information Technology	75,160
Human Resources	11,132
Financial Services & Int. Audit	30,976
Payroll	3,364
Treasurer-Ind	0
Records	0
Purchasing	940
Printing/Mail	7,242
Pros Attny-Ind	9,596
County Manager	12,373
Total Allocation Amount	249,154
Total Direct Cost	1,472,691
Indirect Cost Rate	16.92%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	FORESTRY OPERATIONS
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<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	49,007
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	2,018
Equipment Depreciation	0
Facilities Management	13,962
Office of Budget	603
Information Technology	4,698
Human Resources	935
Financial Services & Int. Audit	2,608
Payroll	283
Treasurer-Ind	0
Records	0
Purchasing	182
Printing/Mail	1,958
Pros Attny-Ind	898
County Manager	1,158
Total Allocation Amount	78,309
Total Direct Cost	137,835
Indirect Cost Rate	56.81%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	PARKS
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<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
GIS	30,893
Equipment Depreciation	6,762
Facilities Management	44,102
Office of Budget	12,124
Information Technology	291,246
Human Resources	14,323
Financial Services & Int. Audit	129,403
Payroll	4,329
Treasurer-Ind	28,558
Records	0
Purchasing	1,065
Printing/Mail	14,603
Pros Attny-Ind	18,060
County Manager	23,288
Total Allocation Amount	618,755
Total Direct Cost	2,771,815
Indirect Cost Rate	22.32%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

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
GIS		0
Equipment Depreciation		4,217
Facilities Management		0
Office of Budget		2,804
Information Technology		0
Human Resources		0
Financial Services & Int. Audit		1,028
Payroll		0
Treasurer-Ind		1,171
Records		0
Purchasing		117
Printing/Mail		0
Pros Attny-Ind		4,178
County Manager		5,387
Total Allocation Amount		18,902
Total Direct Cost		641,184
Indirect Cost Rate		2.95%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	
	EVENT 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
GIS	1,101
Equipment Depreciation	45,888
Facilities Management	0
Office of Budget	19,656
Information Technology	51,673
Human Resources	935
Financial Services & Int. Audit	61,630
Payroll	283
Treasurer-Ind	26,447
Records	948
Purchasing	5,383
Printing/Mail	0
Pros Attny-Ind	0
County Manager	37,755
Total Allocation Amount	251,699
Total Direct Cost	4,493,819
Indirect Cost Rate	5.60%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	TRI-MOUNTAIN GOLF
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<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
GIS	0
Equipment Depreciation	0
Facilities Management	15,791
Office of Budget	7,512
Information Technology	0
Human Resources	0
Financial Services & Int. Audit	4,104
Payroll	0
Treasurer-Ind	34,781
Records	0
Purchasing	0
Printing/Mail	9,049
Pros Attny-Ind	11,191
County Manager	14,430
Total Allocation Amount	96,859
Total Direct Cost	1,717,557
Indirect Cost Rate	5.64%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	MENTAL HEALTH SALES TAX
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Department	Allocation Amt
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	10,520
Information Technology	0
Human Resources	0
Financial Services & Int. Audit	17,283
Payroll	0
Treasurer-Ind	370
Records	0
Purchasing	1,063
Printing/Mail	12,670
Pros Attny-Ind	15,671
County Manager	20,206
Total Allocation Amount	77,783
Total Direct Cost	2,405,057
Indirect Cost Rate	3.23%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	COMMUNITY DEV ADMIN
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Department	Allocation Amt
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	26,231
Equipment Depreciation	8,102
Facilities Management	0
Office of Budget	9,950
Information Technology	164,413
Human Resources	12,161
Financial Services & Int. Audit	8,776
Payroll	3,675
Treasurer-Ind	7,254
Records	1,076
Purchasing	1,828
Printing/Mail	0
Pros Attny-Ind	14,822
County Manager	19,112
Total Allocation Amount	277,400
Total Direct Cost	2,274,784
Indirect Cost Rate	12.19%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

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	
GIS	4,219	
Equipment Depreciation	1,105	
Facilities Management	0	
Office of Budget	8,922	
Information Technology	93,950	
Human Resources	21,516	
Financial Services & Int. Audit	14,222	
Payroll	6,503	
Treasurer-Ind	0	
Records	2,691	
Purchasing	656	
Printing/Mail	0	
Pros Attny-Ind	13,290	
County Manager	17,137	
Total Allocation Amount	184,211	
Total Direct Cost	2,039,776	
Indirect Cost Rate	9.03%	

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	DEVELOPMENT SERVICES
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<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
GIS	29,762
Equipment Depreciation	0
Facilities Management	0
Office of Budget	7,288
Information Technology	70,463
Human Resources	13,798
Financial Services & Int. Audit	6,083
Payroll	4,170
Treasurer-Ind	0
Records	6,279
Purchasing	896
Printing/Mail	0
Pros Attny-Ind	10,857
County Manager	14,000
Total Allocation Amount	163,597
Total Direct Cost	1,666,342
Indirect Cost Rate	9.82%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	WETLAND AND HABITAT
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Department	Allocation Amt
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	8,071
Equipment Depreciation	0
Facilities Management	0
Office of Budget	2,300
Information Technology	0
Human Resources	3,742
Financial Services & Int. Audit	913
Payroll	1,131
Treasurer-Ind	0
Records	384
Purchasing	219
Printing/Mail	0
Pros Attny-Ind	3,426
County Manager	4,418
Total Allocation Amount	24,603
Total Direct Cost	525,795
Indirect Cost Rate	4.68%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	COMMUNITY PLANNING
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<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	27,246
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	16,142
Equipment Depreciation	0
Facilities Management	7,762
Office of Budget	3,993
Information Technology	56,370
Human Resources	7,484
Financial Services & Int. Audit	13,555
Payroll	2,262
Treasurer-Ind	0
Records	4,229
Purchasing	2,061
Printing/Mail	0
Pros Attny-Ind	5,948
County Manager	7,670
Total Allocation Amount	154,722
Total Direct Cost	912,865
Indirect Cost Rate	16.95%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	CUSTOMER SERVICE
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<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
GIS	28,249
Equipment Depreciation	0
Facilities Management	0
Office of Budget	6,386
Information Technology	173,808
Human Resources	13,097
Financial Services & Int. Audit	8,776
Payroll	3,958
Treasurer-Ind	1,195
Records	461
Purchasing	1,187
Printing/Mail	0
Pros Attny-Ind	9,513
County Manager	12,267
Total Allocation Amount	258,898
Total Direct Cost	1,460,099
Indirect Cost Rate	17.73%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	ANIMAL CONTROL
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Department	Allocation Amt
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	15,364
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	14,124
Equipment Depreciation	0
Facilities Management	4,377
Office of Budget	6,608
Information Technology	18,790
Human Resources	6,548
Financial Services & Int. Audit	9,067
Payroll	1,979
Treasurer-Ind	7,561
Records	2,204
Purchasing	1,792
Printing/Mail	0
Pros Attny-Ind	9,844
County Manager	12,693
Total Allocation Amount	110,953
Total Direct Cost	1,510,810
Indirect Cost Rate	7.34%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	BUILDING SAFETY
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<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
GIS	60,129
Equipment Depreciation	0
Facilities Management	0
Office of Budget	17,570
Information Technology	117,438
Human Resources	27,877
Financial Services & Int. Audit	18,403
Payroll	8,425
Treasurer-Ind	0
Records	77
Purchasing	0
Printing/Mail	0
Pros Attny-Ind	26,173
County Manager	33,748
Total Allocation Amount	309,840
Total Direct Cost	4,016,882
Indirect Cost Rate	7.71%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	CODE ENFORCEMENT
<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	5,121
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	7,567
Equipment Depreciation	0
Facilities Management	1,459
Office of Budget	2,040
Information Technology	18,790
Human Resources	3,508
Financial Services & Int. Audit	2,294
Payroll	1,060
Treasurer-Ind	0
Records	3,460
Purchasing	422
Printing/Mail	0
Pros Attny-Ind	3,040
County Manager	3,919
Total Allocation Amount	52,681
Total Direct Cost	466,493
Indirect Cost Rate	11.29%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	FIRE MARSHAL
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Department	Allocation Amt
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	5,121
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	18,160
Equipment Depreciation	0
Facilities Management	1,459
Office of Budget	5,963
Information Technology	9,395
Human Resources	8,419
Financial Services & Int. Audit	6,904
Payroll	2,545
Treasurer-Ind	0
Records	26
Purchasing	787
Printing/Mail	0
Pros Attny-Ind	8,883
County Manager	11,454
Total Allocation Amount	79,116
Total Direct Cost	1,363,341
Indirect Cost Rate	5.80%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	PW - TRANSPORTATION
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Department	Allocation Amt
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	174,335
Equipment Depreciation	36,182
Facilities Management	0
Office of Budget	94,838
Information Technology	559,004
Human Resources	80,826
Financial Services & Int. Audit	134,844
Payroll	24,427
Treasurer-Ind	2,180
Records	1,333
Purchasing	0
Printing/Mail	0
Pros Attny-Ind	141,276
County Manager	182,169
Total Allocation Amount	1,431,414
Total Direct Cost	21,682,623
Indirect Cost Rate	6.60%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	PW - ADMIN
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<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
GIS	42,373
Equipment Depreciation	0
Facilities Management	0
Office of Budget	23,122
Information Technology	201,993
Human Resources	19,645
Financial Services & Int. Audit	18,426
Payroll	5,937
Treasurer-Ind	18,929
Records	21,169
Purchasing	3,423
Printing/Mail	0
Pros Attny-Ind	34,444
County Manager	44,414
Total Allocation Amount	433,876
Total Direct Cost	5,286,328
Indirect Cost Rate	8.21%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets		PW - ROAD OPERATIONS
Department		Allocation Amt
Courthouse		0
Franklin Center		0
Corrections Center		0
Juvenile Center		0
Public Service Center		0
1408 Franklin		0
Pepsi Building		0
Bond Interest		0
GIS		145,279
Equipment Depreciation		0
Facilities Management		0
Office of Budget		66,136
Information Technology		155,018
Human Resources		67,355
Financial Services & Int. Audit		82,419
Payroll		20,356
Treasurer-Ind		115
Records		0
Purchasing		2,950
Printing/Mail		0
Pros Attny-Ind		98,520
County Manager		127,037
Total Allocation Amount		765,186
Total Direct Cost		15,120,570
Indirect Cost Rate		5.06%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	CAMP BONNEVILLE
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Department	Allocation Amt
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	31,727
Information Technology	0
Human Resources	0
Financial Services & Int. Audit	4,449
Payroll	0
Treasurer-Ind	235
Records	0
Purchasing	350
Printing/Mail	38,214
Pros Attny-Ind	47,262
County Manager	60,942
Total Allocation Amount	183,179
Total Direct Cost	7,253,624
Indirect Cost Rate	2.53%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	SPECIAL INVESTIGATION
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Department	Allocation Amt
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	17
Information Technology	0
Human Resources	0
Financial Services & Int. Audit	31
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	21
Pros Attny-Ind	26
County Manager	33
Total Allocation Amount	128
Total Direct Cost	3,950
Indirect Cost Rate	3.23%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	NARCOTICS TASK FORCE
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<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
GIS	0
Equipment Depreciation	22,119
Facilities Management	0
Office of Budget	1,479
Information Technology	56,370
Human Resources	0
Financial Services & Int. Audit	5,700
Payroll	0
Treasurer-Ind	1,032
Records	0
Purchasing	1,340
Printing/Mail	1,782
Pros Attny-Ind	2,204
County Manager	2,842
Total Allocation Amount	94,868
Total Direct Cost	338,211
Indirect Cost Rate	28.05%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	CHILD JUSTICE CENTER
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<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
GIS	1,101
Equipment Depreciation	7,971
Facilities Management	1,689
Office of Budget	3,834
Information Technology	75,160
Human Resources	5,613
Financial Services & Int. Audit	10,632
Payroll	1,696
Treasurer-Ind	931
Records	0
Purchasing	845
Printing/Mail	0
Pros Attny-Ind	5,711
County Manager	7,365
Total Allocation Amount	122,548
Total Direct Cost	876,561
Indirect Cost Rate	13.98%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	VETERANS ASSISTANCE
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<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
GIS	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	3,715
Information Technology	0
Human Resources	0
Financial Services & Int. Audit	9,650
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	4,474
Pros Attny-Ind	5,533
County Manager	7,135
Total Allocation Amount	30,508
Total Direct Cost	849,263
Indirect Cost Rate	3.59%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

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
GIS	1,055
Equipment Depreciation	0
Facilities Management	0
Office of Budget	3,715
Information Technology	28,185
Human Resources	5,379
Financial Services & Int. Audit	1,741
Payroll	1,626
Treasurer-Ind	0
Records	2,460
Purchasing	328
Printing/Mail	4,474
Pros Attny-Ind	5,533
County Manager	7,135
Total Allocation Amount	61,631
Total Direct Cost	849,263
Indirect Cost Rate	7.26%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	MPD- OPERATIONS FUND
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Department	Allocation Amt
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	22,798
Equipment Depreciation	9,149
Facilities Management	32,597
Office of Budget	16,403
Information Technology	0
Human Resources	19,378
Financial Services & Int. Audit	97,896
Payroll	5,856
Treasurer-Ind	38,644
Records	0
Purchasing	1,441
Printing/Mail	19,756
Pros Attny-Ind	24,434
County Manager	31,507
Total Allocation Amount	319,859
Total Direct Cost	3,750,103
Indirect Cost Rate	8.53%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	DEPT. of COMMUNITY SERVICES
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Department	Allocation Amt
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	8,346
Equipment Depreciation	0
Facilities Management	0
Office of Budget	31,099
Information Technology	244,271
Human Resources	42,565
Financial Services & Int. Audit	104,919
Payroll	12,864
Treasurer-Ind	20,893
Records	14,659
Purchasing	3,263
Printing/Mail	0
Pros Attny-Ind	46,327
County Manager	59,736
Total Allocation Amount	588,941
Total Direct Cost	7,110,084
Indirect Cost Rate	8.28%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

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
GIS	30,266
Equipment Depreciation	0
Facilities Management	0
Office of Budget	7,423
Information Technology	0
Human Resources	0
Financial Services & Int. Audit	34,727
Payroll	0
Treasurer-Ind	2,895
Records	0
Purchasing	2,447
Printing/Mail	0
Pros Attny-Ind	11,058
County Manager	14,259
Total Allocation Amount	103,077
Total Direct Cost	1,697,192
Indirect Cost Rate	6.07%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets		CLEAN WATER FUND / BBC
Department		Allocation Amt
Courthouse		0
Franklin Center		0
Corrections Center		0
Juvenile Center		0
Public Service Center		0
1408 Franklin		0
Pepsi Building		0
Bond Interest		0
GIS		93,826
Equipment Depreciation		1,939
Facilities Management		0
Office of Budget		25,585
Information Technology		98,648
Human Resources		15,436
Financial Services & Int. Audit		15,304
Payroll		4,665
Treasurer-Ind		0
Records		0
Purchasing		0
Printing/Mail		0
Pros Attny-Ind		38,113
County Manager		49,144
Total Allocation Amount		342,659
Total Direct Cost		5,849,400
Indirect Cost Rate		5.86%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

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
GIS		2,201
Equipment Depreciation		0
Facilities Management		0
Office of Budget		15,727
Information Technology		56,370
Human Resources		11,226
Financial Services & Int. Audit		29,066
Payroll		3,393
Treasurer-Ind		946
Records		0
Purchasing		0
Printing/Mail		0
Pros Attny-Ind		23,428
County Manager		30,209
Total Allocation Amount		172,566
Total Direct Cost		3,595,669
Indirect Cost Rate		4.80%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	
	ELECTIONS
Department	Allocation Amt
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	14,124
Equipment Depreciation	72,738
Facilities Management	0
Office of Budget	8,294
Information Technology	103,345
Human Resources	6,548
Financial Services & Int. Audit	12,911
Payroll	1,979
Treasurer-Ind	547
Records	21,938
Purchasing	2,433
Printing/Mail	0
Pros Attny-Ind	12,355
County Manager	15,931
Total Allocation Amount	273,144
Total Direct Cost	1,896,209
Indirect Cost Rate	14.40%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

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
GIS	3,673
Equipment Depreciation	0
Facilities Management	0
Office of Budget	22,085
Information Technology	75,160
Human Resources	18,733
Financial Services & Int. Audit	117,960
Payroll	5,662
Treasurer-Ind	3,413
Records	0
Purchasing	4,472
Printing/Mail	0
Pros Attny-Ind	32,900
County Manager	42,422
Total Allocation Amount	326,481
Total Direct Cost	5,049,311
Indirect Cost Rate	6.47%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

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
GIS	2,935
Equipment Depreciation	0
Facilities Management	0
Office of Budget	13,039
Information Technology	0
Human Resources	14,968
Financial Services & Int. Audit	77
Payroll	4,524
Treasurer-Ind	0
Records	0
Purchasing	87
Printing/Mail	0
Pros Attny-Ind	19,424
County Manager	25,046
Total Allocation Amount	80,100
Total Direct Cost	2,981,118
Indirect Cost Rate	2.69%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	FACILITIES MANAGEMENT- DIRECT
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Department	Allocation Amt
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	11,276
Bond Interest	40,427
GIS	30,471
Equipment Depreciation	16,405
Facilities Management	0
Office of Budget	28,645
Information Technology	126,833
Human Resources	25,899
Financial Services & Int. Audit	140,931
Payroll	7,827
Treasurer-Ind	26
Records	0
Purchasing	2,851
Printing/Mail	34,374
Pros Attny-Ind	42,672
County Manager	55,023
Total Allocation Amount	563,662
Total Direct Cost	6,549,133
Indirect Cost Rate	8.61%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	MOSQUITO CONTROL DISCTRICK
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Department	Allocation Amt
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	73
Equipment Depreciation	0
Facilities Management	0
Office of Budget	1,835
Information Technology	0
Human Resources	374
Financial Services & Int. Audit	7,932
Payroll	113
Treasurer-Ind	101
Records	0
Purchasing	0
Printing/Mail	0
Pros Attny-Ind	0
County Manager	3,525
Total Allocation Amount	13,954
Total Direct Cost	419,559
Indirect Cost Rate	3.33%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	REGIONAL TRANSPORTATION COUNCIL
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Department	Allocation Amt
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Information Technology	0
Human Resources	9,121
Financial Services & Int. Audit	0
Payroll	2,757
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Pros Attny-Ind	0
County Manager	0
Total Allocation Amount	11,878
Total Direct Cost	1,246,742
Indirect Cost Rate	0.95%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	SWCAA
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<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
GIS	2,756
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Information Technology	0
Human Resources	14,056
Financial Services & Int. Audit	20,137
Payroll	4,248
Treasurer-Ind	8,637
Records	0
Purchasing	0
Printing/Mail	0
Pros Attny-Ind	0
County Manager	0
Total Allocation Amount	49,833
Total Direct Cost	1,361,147
Indirect Cost Rate	3.66%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	HEALTH DEPARTMENT
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<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
GIS	194,311
Equipment Depreciation	36,986
Facilities Management	0
Office of Budget	52,384
Information Technology	399,288
Human Resources	90,087
Financial Services & Int. Audit	95,452
Payroll	27,226
Treasurer-Ind	43,053
Records	22,374
Purchasing	0
Printing/Mail	0
Pros Attny-Ind	78,035
County Manager	100,622
Total Allocation Amount	1,139,819
Total Direct Cost	11,976,517
Indirect Cost Rate	9.52%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	EMERGENCY MANAGEMENT
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<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
GIS	0
Equipment Depreciation	0
Facilities Management	1,313
Office of Budget	0
Information Technology	0
Human Resources	0
Financial Services & Int. Audit	8,362
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Pros Attny-Ind	0
County Manager	0
Total Allocation Amount	9,675
Total Direct Cost	666,729
Indirect Cost Rate	1.45%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	LAW LIBRARY
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<u>Department</u>	<u>Allocation Amt</u>
Courthouse	9,893
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	164
Equipment Depreciation	0
Facilities Management	9,850
Office of Budget	900
Information Technology	14,093
Human Resources	837
Financial Services & Int. Audit	15,902
Payroll	253
Treasurer-Ind	6,486
Records	0
Purchasing	0
Printing/Mail	980
Pros Attny-Ind	1,341
County Manager	1,729
Total Allocation Amount	62,428
Total Direct Cost	205,790
Indirect Cost Rate	30.34%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	CRESA
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<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
GIS	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Information Technology	0
Human Resources	18,008
Financial Services & Int. Audit	43,112
Payroll	21,770
Treasurer-Ind	5,939
Records	1,871
Purchasing	0
Printing/Mail	0
Pros Attny-Ind	22,514
County Manager	0
Total Allocation Amount	113,213
Total Direct Cost	10,366,994
Indirect Cost Rate	1.09%

**2021 CLARK COUNTY INDIRECT COST ALLOCATION (2019 ACTUALS)
CENTRAL SERVICES COST ALLOCATION COST DETAIL**

Allocation Sheets	Agencies (Other Fire Dist., Ect.)
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Department	Allocation Amt
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
GIS	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Information Technology	0
Human Resources	0
Financial Services & Int. Audit	294,189
Payroll	0
Treasurer-Ind	867,465
Records	0
Purchasing	0
Printing/Mail	0
Pros Attny-Ind	0
County Manager	0
Total Allocation Amount	1,161,654
Total Direct Cost	0
Indirect Cost Rate	0.00%