

DOUGLAS COUNTY, NEVADA

OMB A-87 COST ALLOCATION PLAN

Fiscal Year 2012
Prepared April 1, 2013

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COST ALLOCATION METHODOLOGY

INTRODUCTION

The OMB A-87 Cost Allocation Plan was prepared in accordance with the policies and procedures contained in OMB Circular A-87. A consistent approach has been followed in the treatment of direct or indirect costs; in no case have costs charged as direct costs to programs been included as indirect costs. Actual expenditure information was obtained from the financial statements for the year ended June 30, 2012. Statistics used to allocate costs were taken from FY 2012 data by performing one hundred percent counts, or in some cases, conducting a representative sample period count.

STEP-DOWN ALLOCATION PROCEDURE

A double step-down allocation procedure was used to distribute costs among central services and to programs that receive benefits. The double step-down procedure initially requires a sequential ordering of agencies. Department indirect cost allocations are then made in the order elected to all benefiting programs, including cross allocations to other central services. To insure that the cross-benefit of services among central services is fully recognized, a second step-down allocation for each central service is made. Costs allocated to each central service consist of the following:

First Allocation – the actual operating expenditures, exclusive of unallowable items (i.e. capital expenditures, interest expense, and general government costs as designated by OMB Circular A-87), plus all allocated costs from other central services, which have been identified up to this point.

Second Allocation – costs from other central services made subsequent to that section's first allocation. With respect to the double step-down methodology, two important points should be noted:

1. The initial sequencing of Central Services was made in consideration of the ordering which maximizes the benefits of the services, and
2. After the second allocation of each central service, that service was "closed" and could not receive an additional allocation from other central services.

To ease comprehension and to avoid unnecessary bulk in the plan, the first and second allocations are shown on the same schedule within the plan.

FORMAT

A Table of Contents is included at the beginning of the Plan. The allocation of costs has been accomplished in the same order as shown in the Table of Contents. The Table of Contents also permits the ready identification of the following summary data and sections of the Plan:

Summary Data – Three summary schedules are provided at the beginning of the Plan:

1. Allocated Costs by Department (Schedule A) – provides the costs allocated from each central service to each operating department. The central service departments are listed on the left side of the page and the operating programs detailed in the plan are listed across the top. With a total at the bottom of the page.
2. Summary of Allocated Costs (Schedule C) – summarizes the costs allocated from each central service. The column labeled “Total Expenditures” is the total costs of the central service department. The column labeled “Cost Adjustments” are any costs added or deducted from the central service. The column labeled “Total Allocated” is the amount allocated to each operating department (this agrees with Schedule A).
3. Summary of Allocation Bases (Schedule E) – provides the bases used to allocate the costs for each function of every central service.

Sections – sections on each central service are presented in the following format:

1. Nature and Extent of Services – a narrative description of the central service and each function that was identified. Also described are the allocation bases used for each function and any other relevant information on expenditures.
2. Costs to be Allocated – presents the total costs to be allocated based on actual expenditures from the financial statements. Allocated additions represent costs allocated to a central service from other central services.

FORMAT (Continued)

1. Costs to be Allocated by Function – costs for each Central Service are functionalized to the extent deemed necessary to insure the application of allocation basis which most closely correlate with the benefits derived by receiving programs. Total costs allocated are the same as reflected on the previous schedule. Functions of the central services are listed across the top of the page and a detailed schedule is provided on each function.
2. Detail Allocation – detailed schedule of the allocation of each function is provided on all allocated functions except for General Administration. Costs of General Administration are re-allocated to all other agency functions based on functional costs unless otherwise noted.
3. Departmental Cost Allocation Summary – provides a summary of the costs allocated by function. The programs that received allocations are listed on the left side of the page and the central service functions are listed across the top.

INTERVIEWS

Through discussions and review with Departmental staff, Mahoney & Associates Consulting, LLC established functions performed by central service departments and costs associated with each function. It was the primary objective of Mahoney & Associates to use data representative of services provided to users while still adhering to the specifications of the OMB Circular A-87 cost principles.

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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 April 1, 2013 to establish cost allocations or billings for Fiscal Year 2012 (July 1, 2011 through June 30, 2012) are allowable in accordance with the requirements of OMB Circular A 87, "Cost Principles for State, Local, and Indian Tribal Governments," and the Federal award(s) to which they apply. 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: _____

Signature: _____

Name of Official: _____

Title: _____

Date of Execution: _____

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Douglas County, Nevada
Allocated Costs by Department

Central Service Departments	<u>County Comm</u>	<u>Project Management</u>	<u>Economic Dev</u>	<u>Assessor</u>	<u>Recorder</u>	<u>Clerk-Election</u>	<u>Tahoe General Svc</u>	<u>Communications</u>	<u>Sheriff Admin</u>
Building Use Charge	\$6,255			\$7,915			\$6,776	\$3,101	\$119,153
Equipment Use Charge				\$1,223	\$1,623				\$3,779
Geographic Information Systems				\$34,836					\$13,534
Clerk				\$3,521	\$720			\$120	\$540
Treasurer								\$149	
General Services	\$8,268			\$24,564	\$7,258	\$11,632	\$11,485	\$11,074	\$13,301
Information Systems				\$40,857	\$26,934			\$5,623	\$194,336
Human Resources	\$625	\$625	\$625	\$8,854	\$3,753		\$1,875	\$2,502	\$175,850
Records Management				\$19	\$45,042				\$14,964
District Attorney	\$167,491		\$2,160	\$15,838	\$6,239				
Building Services	\$9,830			\$12,440				\$2,123	\$194,365
FD309 Self Insurance	\$323	\$323	\$323	\$2,911	\$1,940		\$971	\$1,294	\$39,134
County Manager	\$2,527	\$379	\$869	\$2,876	\$1,679	\$324	\$1,093	\$7,999	\$3,642
Finance	\$7,030	\$706	\$2,443	\$6,022	\$4,266	\$864	\$2,337	\$29,385	\$54,139
Subtotal	<u>\$202,349</u>	<u>\$2,033</u>	<u>\$6,420</u>	<u>\$161,876</u>	<u>\$99,454</u>	<u>\$12,820</u>	<u>\$24,537</u>	<u>\$63,370</u>	<u>\$826,737</u>
Proposed Costs	\$202,349	\$2,033	\$6,420	\$161,876	\$99,454	\$12,820	\$24,537	\$63,370	\$826,737

Douglas County, Nevada
Allocated Costs by Department

Central Service Departments	<u>Sheriff Admin Svcs</u>	<u>Sheriff Records</u>	<u>Sheriff Jail</u>	<u>Sheriff Cops Grant</u>	<u>Sheriff Gen Invest</u>	<u>Sheriff Patrol/Traffic</u>	<u>Sheriff Vehicles</u>	<u>Sheriff Grants</u>	<u>Sheriff Coroner</u>
Building Use Charge									
Equipment Use Charge									
Geographic Information Systems									
Clerk									
Treasurer									
General Services	\$14,260								
Information Systems									
Human Resources									
Records Management									
District Attorney	\$31,434				\$4,799				
Building Services			\$19,620						
FD309 Self Insurance									
County Manager	\$4,946	\$1,775	\$15,503	\$437	\$5,924	\$2,275	\$2,693	\$433	\$259
Finance	\$21,001	\$10,377	\$15,508	\$454	\$6,559	\$2,275	\$3,544	\$459	\$439
Subtotal	<u>\$71,641</u>	<u>\$12,152</u>	<u>\$50,631</u>	<u>\$891</u>	<u>\$17,282</u>	<u>\$4,550</u>	<u>\$6,237</u>	<u>\$892</u>	<u>\$698</u>
Proposed Costs	\$71,641	\$12,152	\$50,631	\$891	\$17,282	\$4,550	\$6,237	\$892	\$698

Douglas County, Nevada
Allocated Costs by Department

Central Service Departments	<u>Sheriff Op/Patrol</u>	<u>Tri-Net</u>	<u>Animal Care/Svcs</u>	<u>Emergency Mgmt</u>	<u>Court Clerk</u>	<u>District Court 1</u>	<u>District Court II</u>	<u>CASA</u>	<u>SAFE</u>
Building Use Charge						\$8,221	\$8,218	\$1,495	
Equipment Use Charge			\$445		\$556	\$111			
Geographic Information Systems Clerk			\$7,673	\$16,108		\$540			
Treasurer			\$5,248						
General Services			\$19,319		\$2,258	\$1,433	\$1,507	\$1,126	
Information Systems			\$6,385		\$3,296	\$660			
Human Resources			\$2,502		\$3,127	\$1,251	\$1,251	\$625	
Records Management			\$96		\$17,864	\$58			
District Attorney			\$2,160						
Building Services			\$23,838			\$14,169	\$14,168	\$2,578	
FD309 Self Insurance			\$1,294		\$1,617	\$646	\$646	\$323	
County Manager	\$19,146	\$559	\$1,306	\$1,699	\$1,626	\$1,035	\$1,272	\$888	\$222
Finance	\$19,813	\$1,039	\$11,388	\$2,261	\$3,762	\$3,845	\$4,283	\$4,483	\$582
Subtotal	\$38,959	\$1,598	\$81,654	\$20,068	\$34,106	\$31,969	\$31,345	\$11,518	\$804
Proposed Costs	\$38,959	\$1,598	\$81,654	\$20,068	\$34,106	\$31,969	\$31,345	\$11,518	\$804

**Douglas County, Nevada
Allocated Costs by Department**

Central Service Departments	<u>Public Guardian Admin</u>	<u>Bailiff</u>	<u>DA Child Support</u>	<u>Public Defender</u>	<u>Juvenile Probation</u>	<u>JPO Detention Ctr</u>	<u>Court Computer System</u>	<u>E Fork Justice Court</u>	<u>Tahoe Justice Court</u>
Building Use Charge					\$5,619	\$16,544		\$5,458	\$11,889
Equipment Use Charge					\$445			\$333	\$111
Geographic Information Systems Clerk	\$240		\$3,747		\$59				
Treasurer									
General Services			\$9,627		\$35,924	\$4,361		\$3,556	\$3,665
Information Systems					\$2,636			\$1,978	\$660
Human Resources			\$3,127		\$14,319	\$4,377	\$625	\$5,365	\$4,114
Records Management			\$1,707			\$193		\$4,002	\$850
District Attorney					\$1,679				
Building Services			\$5,365		\$9,686	\$22,209		\$25,371	
FD309 Self Insurance			\$1,617		\$3,234	\$2,264	\$323	\$1,940	\$1,294
County Manager	\$372	\$354	\$1,442	\$2,465	\$4,904	\$2,324	\$951	\$1,990	\$1,663
Finance	\$913	\$387	\$9,945	\$2,915	\$9,022	\$5,136	\$2,524	\$5,267	\$3,610
Subtotal	<u>\$1,525</u>	<u>\$741</u>	<u>\$36,577</u>	<u>\$5,380</u>	<u>\$87,527</u>	<u>\$57,408</u>	<u>\$4,423</u>	<u>\$55,260</u>	<u>\$27,856</u>
Proposed Costs	\$1,525	\$741	\$36,577	\$5,380	\$87,527	\$57,408	\$4,423	\$55,260	\$27,856

Douglas County, Nevada
Allocated Costs by Department

Central Service Departments	<u>Alternative Sentencing</u>	<u>E Fork Constable</u>	<u>Tahoe Constable</u>	<u>Security</u>	<u>Comm Dev Admin</u>	<u>Comm Dev Bldg Dept</u>	<u>Comm Dev Planning</u>	<u>Comm Dev Eng</u>	<u>Public Works Admin</u>
Building Use Charge	\$1,335	\$334	\$209		\$24,159				
Equipment Use Charge		\$111			\$2,112				
Geographic Information Systems Clerk		\$360			\$3,781		\$27,427	\$17,238	\$3,448
Treasurer						\$27,000	\$4,703		\$3,601
General Services			\$10,766		\$37,281		\$15,200	\$3,238	
Information Systems		\$660			\$46,977				\$12,297
Human Resources	\$4,114	\$2,237	\$1,251	\$1,251	\$7,965	\$3,127	\$3,753	\$3,127	\$6,561
Records Management					\$6,477				\$4,477
District Attorney		\$2,160	\$2,160		\$8,398	\$70,308	\$58,549	\$28,555	\$15,838
Building Services	\$2,302	\$858			\$28,623				\$10,426
FD309 Self Insurance	\$1,294	\$323	\$646	\$646	\$1,617	\$1,617	\$1,940	\$1,617	\$646
County Manager	\$2,059	\$561	\$421	\$459	\$5,820	\$5,469	\$6,489	\$4,940	\$1,476
Finance	\$5,134	\$970	\$1,095	\$1,058	\$20,659	\$3,374	\$5,063	\$3,560	\$15,912
Subtotal	<u>\$16,238</u>	<u>\$8,574</u>	<u>\$16,548</u>	<u>\$3,414</u>	<u>\$193,869</u>	<u>\$110,895</u>	<u>\$123,124</u>	<u>\$62,275</u>	<u>\$74,682</u>
Proposed Costs	\$16,238	\$8,574	\$16,548	\$3,414	\$193,869	\$110,895	\$123,124	\$62,275	\$74,682

Douglas County, Nevada
Allocated Costs by Department

Central Service Departments	<u>PW Utilities</u>	<u>PW Engineering</u>	<u>Weed Control</u>	<u>FD202 NV Coop Ext</u>	<u>FD204 Airport</u>	<u>FD210 DC Water Dist</u>	<u>FD211 Solid Waste</u>	<u>FD214 St MV Accident</u>	<u>FD215 Med Asst Indigents</u>
Building Use Charge									
Equipment Use Charge	\$778			\$114	\$222				
Geographic Information Systems	\$8,388				\$7,821				
Clerk					\$1,141	\$340			
Treasurer			\$12	\$2,686	\$1,403			\$2,757	\$3,749
General Services			\$783		\$1,401				
Information Systems	\$26,853			\$655	\$18,273				
Human Resources			\$7,340	\$1,251		\$625	\$625		
Records Management									
District Attorney	\$15,838				\$31,434	\$5,519			
Building Services				\$7,171	\$6,865				
FD309 Self Insurance			\$1,294	\$646		\$323	\$323		
County Manager		\$58	\$4,938	\$989	\$3,470	\$1,066	\$1,914	\$1,520	\$5,041
Finance		\$58	\$5,811	\$3,382	\$17,643	\$1,425	\$6,640	\$1,562	\$19,660
Subtotal	<u>\$51,857</u>	<u>\$116</u>	<u>\$20,178</u>	<u>\$16,894</u>	<u>\$89,673</u>	<u>\$9,298</u>	<u>\$9,502</u>	<u>\$5,839</u>	<u>\$28,450</u>
Proposed Costs	\$51,857	\$116	\$20,178	\$16,894	\$89,673	\$9,298	\$9,502	\$5,839	\$28,450

Douglas County, Nevada
Allocated Costs by Department

Central Service Departments	<u>FD216 Soc Service</u>	<u>FD222 Law Library</u>	<u>FD232 Road Op</u>	<u>FD234 Room Tax Admin</u>	<u>FD234 Prom Room Tx</u>	<u>FD234 Library</u>	<u>FD234 Parks Op</u>	<u>FD234 Parks Dev</u>	<u>FD234 Parks Temp</u>
Building Use Charge	\$2,909		\$170						
Equipment Use Charge	\$667					\$222	\$222		
Geographic Information Systems			\$3,448			\$1,338	\$11,732		
Clerk	\$360								
Treasurer	\$3,475		\$310	\$16,236		\$1,105	\$1,340		
General Services	\$2,533			\$142			\$301		
Information Systems	\$22,020					\$1,318	\$25,945		
Human Resources	\$9,215		\$7,240	\$9,381		\$8,756	\$18,268		\$3,127
Records Management	\$1,941						\$265		
District Attorney	\$7,918		\$1,679						
Building Services	\$11,971		\$1,345			\$26,173			
FD309 Self Insurance	\$2,264		\$2,911	\$4,852		\$4,528	\$1,940		\$1,617
County Manager	\$11,118	\$84	\$12,160	\$12,763	\$15,270	\$5,829	\$9,181	\$28	\$3,733
Finance	\$20,836	\$448	\$14,607	\$6,074	\$60,242	\$22,290	\$21,493	\$218	\$2,303
Subtotal	<u>\$97,227</u>	<u>\$532</u>	<u>\$43,870</u>	<u>\$49,448</u>	<u>\$75,512</u>	<u>\$71,559</u>	<u>\$90,687</u>	<u>\$246</u>	<u>\$10,780</u>
Proposed Costs	\$97,227	\$532	\$43,870	\$49,448	\$75,512	\$71,559	\$90,687	\$246	\$10,780

Douglas County, Nevada
Allocated Costs by Department

Central Service Departments	<u>FD234 Recreation</u>	<u>FD234 Rec Temp</u>	<u>FD234 Kahle Comm Ctr</u>	<u>FD236 T/D Trans Dist</u>	<u>FD240 Jst Crt Admin Ass</u>	<u>FD242 China Spring</u>	<u>FD244 WNRVC</u>	<u>FD245 Erosion Con TRPA</u>	<u>FD255 911 Emergency</u>
Building Use Charge									\$2,569
Equipment Use Charge	\$111					\$222			\$2,779
Geographic Information Systems						\$3,499			\$25,471
Clerk				\$120					\$600
Treasurer	\$5,112		\$4,244			\$3,687	\$2,845	\$25	\$3,620
General Services	\$6,632					\$975			\$161
Information Systems	\$4,668					\$1,318			\$59,533
Human Resources	\$17,279	\$7,505	\$18,530			\$39,992			\$12,508
Records Management									
District Attorney						\$1,679			
Building Services									\$8,584
FD309 Self Insurance	\$2,264	\$3,881	\$2,911			\$10,673			\$6,469
County Manager	\$8,773	\$10,268	\$9,117	\$665	\$152	\$13,644	\$1,445	\$399	\$21,561
Finance	\$15,272	\$4,990	\$10,052	\$1,259	\$366	\$45,365	\$1,483	\$2,201	\$15,386
Subtotal	<u>\$60,111</u>	<u>\$26,644</u>	<u>\$44,854</u>	<u>\$2,044</u>	<u>\$518</u>	<u>\$121,054</u>	<u>\$5,773</u>	<u>\$2,625</u>	<u>\$159,241</u>
Proposed Costs	\$60,111	\$26,644	\$44,854	\$2,044	\$518	\$121,054	\$5,773	\$2,625	\$159,241

Douglas County, Nevada
Allocated Costs by Department

Central Service Departments	<u>FD256</u> <u>Surcharge</u>	<u>FD260 Senior</u> <u>Svc</u>	<u>FD310 Self Ins</u> <u>Dental</u>	<u>FD313 Motor</u> <u>Pool</u>	<u>FD314 Water</u> <u>Utility</u>	<u>FD315</u> <u>Ridgeview Wtr</u>	<u>FD316 Zephyr</u> <u>Wtr</u>	<u>FD319 Cave</u> <u>Rock Wtr</u>	<u>FD320 Skyland</u> <u>Wtr</u>
Building Use Charge				\$2,648					
Equipment Use Charge		\$111							
Geographic Information Systems		\$5,506							
Clerk		\$780							
Treasurer		\$3,450		\$149	\$20		\$423	\$458	\$391
General Services		\$1,995							
Information Systems		\$19,001							
Human Resources		\$11,356		\$3,753			\$1,251	\$1,251	\$625
Records Management									
District Attorney		\$720							
Building Services		\$26,482		\$20,974					
FD309 Self Insurance		\$4,204		\$1,940			\$646	\$646	\$323
County Manager	\$1,011	\$14,474	\$1,727	\$8,876			\$2,746	\$3,132	\$1,641
Finance	\$2,033	\$30,237	\$2,317	\$25,303			\$8,775	\$7,904	\$4,819
Subtotal	<u>\$3,044</u>	<u>\$118,316</u>	<u>\$4,044</u>	<u>\$63,643</u>	<u>\$20</u>		<u>\$13,841</u>	<u>\$13,391</u>	<u>\$7,799</u>
Proposed Costs	\$3,044	\$118,316	\$4,044	\$63,643	\$20		\$13,841	\$13,391	\$7,799

Douglas County, Nevada
Allocated Costs by Department

Central Service Departments	<u>FD324 Regional Wtr</u>	<u>FD325 Sewer Utility</u>	<u>FD326 Carson Vally Wtr</u>	<u>FD405 Ad Val Cap Proj</u>	<u>FD410 County Const</u>	<u>FD420 Park Res Const Tx</u>	<u>FD430 Regional Trans</u>	<u>FD541 Co Debt</u>	<u>FD605 Dc Redeem</u>
Building Use Charge									
Equipment Use Charge									
Geographic Information Systems									
Clerk		\$340					\$180	\$340	\$1,900
Treasurer		\$74	\$2,942	\$3,259					\$1,199
General Services									
Information Systems									
Human Resources		\$2,502	\$4,382				\$1,251		\$625
Records Management									
District Attorney									\$8,398
Building Services									
FD309 Self Insurance		\$1,294	\$2,276				\$646		\$323
County Manager	\$695	\$6,139	\$10,011	\$376	\$3,442	\$18	\$3,954	\$36	\$1,445
Finance	\$5,255	\$12,557	\$25,823	\$914	\$5,809	\$18	\$4,376	\$193	\$1,336
Subtotal	<u>\$5,950</u>	<u>\$22,906</u>	<u>\$45,434</u>	<u>\$4,549</u>	<u>\$9,251</u>	<u>\$36</u>	<u>\$10,407</u>	<u>\$569</u>	<u>\$15,226</u>
Proposed Costs	\$5,950	\$22,906	\$45,434	\$4,549	\$9,251	\$36	\$10,407	\$569	\$15,226

Douglas County, Nevada
Allocated Costs by Department

Central Service Departments	<u>FD606 Dc Redev Cap Proj</u>	<u>FD610 G'ville Town</u>	<u>FD611 G'ville San</u>	<u>FD613 G'ville Debt</u>	<u>FD620 Genoa Town</u>	<u>FD624 Genoa Const</u>	<u>FD630 Minden Town</u>	<u>FD635 Minden Trash</u>	<u>FD636 Minden Cap</u>
Building Use Charge									
Equipment Use Charge		\$111			\$111		\$222		
Geographic Information Systems		\$3,448			\$3,448		\$3,448		
Clerk		\$60	\$340	\$335					
Treasurer		\$2,690	\$5,273		\$2,468		\$1,824		
General Services									
Information Systems		\$16,852			\$4,409		\$6,941		
Human Resources		\$13,956			\$3,493		\$20,045		
Records Management									
District Attorney									
Building Services									
FD309 Self Insurance		\$3,881			\$971		\$4,528		
County Manager	\$30	\$1,797	\$1,438		\$1,001		\$1,776	\$819	\$128
Finance	\$283	\$19,146	\$15,427	\$9	\$11,489		\$19,476	\$8,200	\$1,162
Subtotal	<u>\$313</u>	<u>\$61,941</u>	<u>\$22,478</u>	<u>\$344</u>	<u>\$27,390</u>		<u>\$58,260</u>	<u>\$9,019</u>	<u>\$1,290</u>
Proposed Costs	\$313	\$61,941	\$22,478	\$344	\$27,390		\$58,260	\$9,019	\$1,290

Douglas County, Nevada
Allocated Costs by Department

Central Service Departments	<u>FD639 Minden Wtr Uty</u>	<u>FD640 Minden Twn Wtr</u>	<u>FD650 East Fork Fire District</u>	<u>FD651 Effph Emergency</u>	<u>FD652 Effph Equip</u>	<u>FD653 Paramedics</u>	<u>FD654 Effph Const</u>	<u>FD885 Mosquito Dist</u>	<u>All Other</u>
Building Use Charge									\$104,855
Equipment Use Charge			\$667						\$1,112
Geographic Information Systems			\$13,070					\$5,557	
Clerk			\$2,980		\$340				\$5,821
Treasurer			\$5,813			\$6,139		\$2,102	\$46,512
General Services									
Information Systems			\$77,418				\$3,831		\$250,286
Human Resources			\$45,030			\$12,902		\$1,251	\$1,612
Records Management									\$3,185
District Attorney			\$20,877						
Building Services									\$221,652
FD309 Self Insurance			\$23,286					\$646	
County Manager	\$1,040	\$1,695	\$21,302	\$929	\$35	\$15		\$1,335	
Finance	\$4,850	\$12,066	\$106,409	\$2,640	\$96	\$563		\$4,951	\$29,241
Subtotal	<u>\$5,890</u>	<u>\$13,761</u>	<u>\$316,852</u>	<u>\$3,569</u>	<u>\$471</u>	<u>\$19,619</u>	<u>\$3,831</u>	<u>\$15,842</u>	<u>\$664,276</u>
Proposed Costs	\$5,890	\$13,761	\$316,852	\$3,569	\$471	\$19,619	\$3,831	\$15,842	\$664,276

Douglas County, Nevada
Allocated Costs by Department

Central Service Departments	<u>Subtotal</u>	<u>Direct Billed</u>	<u>Unallocated</u>	<u>Total</u>
Building Use Charge	\$339,832			\$339,832
Equipment Use Charge	\$18,520			\$18,520
Geographic Information Systems	\$208,765		\$251,732	\$460,497
Clerk	\$45,582		\$320,423	\$366,005
Treasurer	\$188,627		\$233,666	\$422,293
General Services	\$259,885		\$1,369,363	\$1,629,248
Information Systems	\$876,884			\$876,884
Human Resources	\$553,621			\$553,621
Records Management	\$96,663			\$96,663
District Attorney	\$511,830		\$1,511,853	\$2,023,683
Building Services	\$729,188			\$729,188
FD309 Self Insurance	\$165,269		\$2,920,294	\$3,085,563
County Manager	\$375,794		\$94,173	\$469,967
Finance	\$990,551			\$990,551
Subtotal	<u>\$5,361,011</u>		<u>\$6,701,504</u>	<u>\$12,062,515</u>
Proposed Costs	\$5,361,011		\$6,701,504	\$12,062,515

Douglas County, Nevada
Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Building Use Charge		\$410,800	
Equipment Use Charge		\$95,465	
Geographic Information Systems	\$462,760		
Clerk	\$315,576	(\$41,515)	
Treasurer	\$365,097	(\$41,515)	
General Services	\$1,810,746		
Information Systems	\$947,151		
Human Resources	\$483,015		
Records Management	\$150,996		
District Attorney	\$2,087,387	(\$150,221)	
Building Services	\$813,225	(\$25,450)	
FD309 Self Insurance	\$3,072,981		
County Manager	\$378,717		
Finance	\$927,300		
County Commissioners			\$202,349
Project Management			\$2,033
Economic Development			\$6,420
Assessor			\$161,876
Recorder			\$99,454
Clerk-Elections			\$12,820
Tahoe General Services			\$24,537
Communications			\$63,370
Sheriff Administration			\$826,737
Sheriff Administration Services			\$71,641
Sheriff Records			\$12,152
Sheriff Jail			\$50,631
Sheriff Cops Grant			\$891
Sheriff-General Investigation			\$17,282
Sheriff Patrol/Traffic			\$4,550
Sheriff Vehicles			\$6,237
Sheriff Grants			\$892
Sheriff Coroner			\$698
Sheriff Operations/Patrol			\$38,959
Tri-Net			\$1,598
Animal Care & Services			\$81,654
Emergency Management			\$20,068
Court Clerk			\$34,106
District Court 1			\$31,969
District Court II			\$31,345
CASA			\$11,518
SAFE			\$804
Public Guardian Administration			\$1,525

Douglas County, Nevada
Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Bailiff			\$741
DA Child Support			\$36,577
Public Defender			\$5,380
Juvenile Probation			\$87,527
JPO Detention Center			\$57,408
Court Computer System			\$4,423
East Fork Justice Court			\$55,260
Tahoe Justice Court			\$27,856
Alternative Sentencing			\$16,238
East Fork Constable			\$8,574
Tahoe Constable			\$16,548
Security			\$3,414
Community Development Admin			\$193,869
Community Development Building Dept			\$110,895
Community Development Planning			\$123,124
Community Development Engineering			\$62,275
Public Works Administration			\$74,682
Public Works Utilities			\$51,857
Public Works Engineering			\$116
Weed Control			\$20,178
FD202 NV Cooperative Ext			\$16,894
FD204 Airport			\$89,673
FD210 DC Water District			\$9,298
FD211 Solid Waste Management			\$9,502
FD214 St MV Accident Indigent			\$5,839
FD215 Medical Asst to Indigents			\$28,450
FD216 Social Services			\$97,227
FD222 Law Library			\$532
FD232 Road Operating			\$43,870
FD234 Room Tax Admin			\$49,448
FD234 Prom Room Tax			\$75,512
FD234 Library			\$71,559
FD234 Parks Operations			\$90,687
FD234 Parks Dev			\$246
FD234 Parks Temp & Seasonal			\$10,780
FD234 Recreation			\$60,111
FD234 Rec Temp & Seasonal			\$26,644
FD234 Kahle Community Center			\$44,854
FD236 Tahoe/Douglas Trans Dist			\$2,044
FD240 Justice Court Admin Assess			\$518
FD242 China Spring Youth Camp			\$121,054
FD244 Western NV Regional Youth			\$5,773
FD245 Erosion Control TRPA			\$2,625

Douglas County, Nevada
Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
FD255 911 Emergency Svcs			\$159,241
FD256 Surcharge			\$3,044
FD260 Senior Services Program			\$118,316
FD310 Self Insurance Dental			\$4,044
FD313 Motor Pool/Vehicle Maintenance			\$63,643
FD314 Water Utility			\$20
FD315 Ridgeview Water System			
FD316 Zephyr Water Utility Dist			\$13,841
FD319 Cave Rock/Uppaway Water Sys			\$13,391
FD320 Skyland Water System			\$7,799
FD324 Regional Water Fund			\$5,950
FD325 Sewer Utility			\$22,906
FD326 Carson Valley Water Utility			\$45,434
FD405 Ad Val Capital Projects			\$4,549
FD410 County Construction			\$9,251
FD420 Park Resident Const Tax			\$36
FD430 Regional Transportation			\$10,407
FD541 Co Debt/Other Resources			\$569
FD605 Dc Redevelopment Admin			\$15,226
FD606 Dc Redevelopment Cap Proj			\$313
FD610 Gardnerville Town			\$61,941
FD611 Gardnerville Health & San			\$22,478
FD613 Gardnerville Debt			\$344
FD620 Genoa Town			\$27,390
FD624 Genoa Construction Res			
FD630 Minden Town			\$58,260
FD635 Minden Trash			\$9,019
FD636 Minden Cap Equip			\$1,290
FD639 Minden Wholesale Water Utly			\$5,890
FD640 Minden Town Water			\$13,761
FD650 East Fork Fire			\$316,852
FD651 Effph Emergency Fund			\$3,569
FD652 Effph Equip Res			\$471
FD653 Paramedics			\$19,619
FD654 Effph Construction Res			\$3,831
FD885 Mosquito District			\$15,842
All Other			\$664,276
Unallocated			\$6,701,504
Direct Billed			
Total	\$11,814,951	\$247,564	\$12,062,515

Detail of Allocated Costs

Departments	<u>District Attorney</u>	<u>Building Svcs</u>	<u>FD309 Self Ins</u>	<u>County Manager</u>	<u>Finance</u>	<u>Total Plan Allocated</u>
Schedule:	10.005	11.008	12.005	13.009	14.012	
Building Use Charge	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Use Charge	\$0	\$0	\$0	\$0	\$0	\$0
Geographic Information Systems	\$0	\$1,899	\$961	\$5,947	\$4,861	\$0
Clerk	\$3,017	\$14,673	\$1,281	\$1,201	\$3,099	\$0
Treasurer	\$3,017	\$14,677	\$1,281	\$1,390	\$3,375	\$0
General Services	\$696	\$8,999	\$320	\$6,894	\$10,654	\$0
Information Systems	\$696	\$0	\$3,202	\$17,558	\$8,960	\$0
Human Resources	\$56,161	\$7,802	\$1,281	\$4,736	\$3,846	\$0
Records Management	\$0	\$13,611	\$640	\$575	\$1,995	\$0
District Attorney	(\$2,138,141)	\$18,301	\$5,443	\$7,947	\$20,233	\$0
Building Services	\$3,120	(\$826,391)	\$0	\$3,096	\$3,890	\$0
FD309 Self Insurance	\$0	\$0	(\$3,104,177)	\$12,424	\$15,325	\$0
County Manager	\$33,354	\$10,359	\$971	(\$570,348)	\$2,849	\$0
Finance	\$14,397	\$6,882	\$3,234	\$38,613	(\$1,069,638)	\$0
County Commissioners	\$167,491	\$9,830	\$323	\$2,527	\$7,030	\$202,349
Project Management	\$0	\$0	\$323	\$379	\$706	\$2,033
Economic Development	\$2,160	\$0	\$323	\$869	\$2,443	\$6,420
Assessor	\$15,838	\$12,440	\$2,911	\$2,876	\$6,022	\$161,876
Recorder	\$6,239	\$0	\$1,940	\$1,679	\$4,266	\$99,454
Clerk-Elections	\$0	\$0	\$0	\$324	\$864	\$12,820
Tahoe General Services	\$0	\$0	\$971	\$1,093	\$2,337	\$24,537
Communications	\$0	\$2,123	\$1,294	\$7,999	\$29,385	\$63,370
Sheriff Administration	\$0	\$194,365	\$39,134	\$3,642	\$54,139	\$826,737
Sheriff Administration Services	\$31,434	\$0	\$0	\$4,946	\$21,001	\$71,641
Sheriff Records	\$0	\$0	\$0	\$1,775	\$10,377	\$12,152
Sheriff Jail	\$0	\$19,620	\$0	\$15,503	\$15,508	\$50,631
Sheriff Cops Grant	\$0	\$0	\$0	\$437	\$454	\$891
Sheriff-General Investigation	\$4,799	\$0	\$0	\$5,924	\$6,559	\$17,282
Sheriff Patrol/Traffic	\$0	\$0	\$0	\$2,275	\$2,275	\$4,550
Sheriff Vehicles	\$0	\$0	\$0	\$2,693	\$3,544	\$6,237
Sheriff Grants	\$0	\$0	\$0	\$433	\$459	\$892
Sheriff Coroner	\$0	\$0	\$0	\$259	\$439	\$698
Sheriff Operations/Patrol	\$0	\$0	\$0	\$19,146	\$19,813	\$38,959
Tri-Net	\$0	\$0	\$0	\$559	\$1,039	\$1,598
Animal Care & Services	\$2,160	\$23,838	\$1,294	\$1,306	\$11,388	\$81,654
Emergency Management	\$0	\$0	\$0	\$1,699	\$2,261	\$20,068
Court Clerk	\$0	\$0	\$1,617	\$1,626	\$3,762	\$34,106
District Court 1	\$0	\$14,169	\$646	\$1,035	\$3,845	\$31,969
District Court II	\$0	\$14,168	\$646	\$1,272	\$4,283	\$31,345
CASA	\$0	\$2,578	\$323	\$888	\$4,483	\$11,518
SAFE	\$0	\$0	\$0	\$222	\$582	\$804

Detail of Allocated Costs

Departments	<u>Building Use</u> Charge	<u>Equipment Use</u> Charge	<u>GIS</u>	<u>Clerk</u>	<u>Treasurer</u>	<u>General</u> Services	<u>Information</u> Systems	<u>Human</u> Resources	<u>Records Mgmt</u>
Public Guardian Administration	\$0	\$0	\$0	\$240	\$0	\$0	\$0	\$0	\$0
Bailiff	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DA Child Support	\$0	\$0	\$0	\$3,747	\$0	\$9,627	\$0	\$3,127	\$1,707
Public Defender	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Juvenile Probation	\$5,619	\$445	\$0	\$59	\$0	\$35,924	\$2,636	\$14,319	\$0
JPO Detention Center	\$16,544	\$0	\$0	\$0	\$0	\$4,361	\$0	\$4,377	\$193
Court Computer System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$625	\$0
East Fork Justice Court	\$5,458	\$333	\$0	\$0	\$0	\$3,556	\$1,978	\$5,365	\$4,002
Tahoe Justice Court	\$11,889	\$111	\$0	\$0	\$0	\$3,665	\$660	\$4,114	\$850
Alternative Sentencing	\$1,335	\$0	\$0	\$0	\$0	\$0	\$0	\$4,114	\$0
East Fork Constable	\$334	\$111	\$0	\$360	\$0	\$0	\$660	\$2,237	\$0
Tahoe Constable	\$209	\$0	\$0	\$0	\$0	\$10,766	\$0	\$1,251	\$0
Security	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,251	\$0
Community Development Admin	\$24,159	\$2,112	\$0	\$3,781	\$0	\$37,281	\$46,977	\$7,965	\$6,477
Community Development Building Dept	\$0	\$0	\$0	\$0	\$27,000	\$0	\$0	\$3,127	\$0
Community Development Planning	\$0	\$0	\$27,427	\$4,703	\$15,200	\$0	\$0	\$3,753	\$0
Community Development Engineering	\$0	\$0	\$17,238	\$0	\$3,238	\$0	\$0	\$3,127	\$0
Public Works Administration	\$0	\$0	\$3,448	\$3,601	\$0	\$12,297	\$6,561	\$4,477	\$0
Public Works Utilities	\$0	\$778	\$8,388	\$0	\$0	\$0	\$26,853	\$0	\$0
Public Works Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Weed Control	\$0	\$0	\$0	\$0	\$12	\$783	\$0	\$7,340	\$0
FD202 NV Cooperative Ext	\$0	\$114	\$0	\$0	\$2,686	\$0	\$655	\$1,251	\$0
FD204 Airport	\$0	\$222	\$7,821	\$1,141	\$1,403	\$1,401	\$18,273	\$0	\$0
FD210 DC Water District	\$0	\$0	\$0	\$340	\$0	\$0	\$0	\$625	\$0
FD211 Solid Waste Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$625	\$0
FD214 St MV Accident Indigent	\$0	\$0	\$0	\$0	\$2,757	\$0	\$0	\$0	\$0
FD215 Medical Asst to Indigents	\$0	\$0	\$0	\$0	\$3,749	\$0	\$0	\$0	\$0
FD216 Social Services	\$2,909	\$667	\$0	\$360	\$3,475	\$2,533	\$22,020	\$9,215	\$1,941
FD222 Law Library	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD232 Road Operating	\$170	\$0	\$3,448	\$0	\$310	\$0	\$0	\$7,240	\$0
FD234 Room Tax Admin	\$0	\$0	\$0	\$0	\$16,236	\$142	\$0	\$9,381	\$0
FD234 Prom Room Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD234 Library	\$0	\$222	\$1,338	\$0	\$1,105	\$0	\$1,318	\$8,756	\$0
FD234 Parks Operations	\$0	\$222	\$11,732	\$0	\$1,340	\$301	\$25,945	\$18,268	\$265
FD234 Parks Dev	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD234 Parks Temp & Seasonal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,127	\$0
FD234 Recreation	\$0	\$111	\$0	\$0	\$5,112	\$6,632	\$4,668	\$17,279	\$0
FD234 Rec Temp & Seasonal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,505	\$0
FD234 Kahle Community Center	\$0	\$0	\$0	\$0	\$4,244	\$0	\$0	\$18,530	\$0
FD236 Tahoe/Douglas Trans Dist	\$0	\$0	\$0	\$120	\$0	\$0	\$0	\$0	\$0
FD240 Justice Court Admin Assess	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD242 China Spring Youth Camp	\$0	\$222	\$3,499	\$0	\$3,687	\$975	\$1,318	\$39,992	\$0
FD244 Western NV Regional Youth	\$0	\$0	\$0	\$0	\$2,845	\$0	\$0	\$0	\$0

Detail of Allocated Costs

Departments	<u>District Attorney</u>	<u>Building Svcs</u>	<u>FD309 Self Ins</u>	<u>County Manager</u>	<u>Finance</u>	<u>Total Plan Allocated</u>
Public Guardian Administration	\$0	\$0	\$0	\$372	\$913	\$1,525
Bailiff	\$0	\$0	\$0	\$354	\$387	\$741
DA Child Support	\$0	\$5,365	\$1,617	\$1,442	\$9,945	\$36,577
Public Defender	\$0	\$0	\$0	\$2,465	\$2,915	\$5,380
Juvenile Probation	\$1,679	\$9,686	\$3,234	\$4,904	\$9,022	\$87,527
JPO Detention Center	\$0	\$22,209	\$2,264	\$2,324	\$5,136	\$57,408
Court Computer System	\$0	\$0	\$323	\$951	\$2,524	\$4,423
East Fork Justice Court	\$0	\$25,371	\$1,940	\$1,990	\$5,267	\$55,260
Tahoe Justice Court	\$0	\$0	\$1,294	\$1,663	\$3,610	\$27,856
Alternative Sentencing	\$0	\$2,302	\$1,294	\$2,059	\$5,134	\$16,238
East Fork Constable	\$2,160	\$858	\$323	\$561	\$970	\$8,574
Tahoe Constable	\$2,160	\$0	\$646	\$421	\$1,095	\$16,548
Security	\$0	\$0	\$646	\$459	\$1,058	\$3,414
Community Development Admin	\$8,398	\$28,623	\$1,617	\$5,820	\$20,659	\$193,869
Community Development Building Dept	\$70,308	\$0	\$1,617	\$5,469	\$3,374	\$110,895
Community Development Planning	\$58,549	\$0	\$1,940	\$6,489	\$5,063	\$123,124
Community Development Engineering	\$28,555	\$0	\$1,617	\$4,940	\$3,560	\$62,275
Public Works Administration	\$15,838	\$10,426	\$646	\$1,476	\$15,912	\$74,682
Public Works Utilities	\$15,838	\$0	\$0	\$0	\$0	\$51,857
Public Works Engineering	\$0	\$0	\$0	\$58	\$58	\$116
Weed Control	\$0	\$0	\$1,294	\$4,938	\$5,811	\$20,178
FD202 NV Cooperative Ext	\$0	\$7,171	\$646	\$989	\$3,382	\$16,894
FD204 Airport	\$31,434	\$6,865	\$0	\$3,470	\$17,643	\$89,673
FD210 DC Water District	\$5,519	\$0	\$323	\$1,066	\$1,425	\$9,298
FD211 Solid Waste Management	\$0	\$0	\$323	\$1,914	\$6,640	\$9,502
FD214 St MV Accident Indigent	\$0	\$0	\$0	\$1,520	\$1,562	\$5,839
FD215 Medical Asst to Indigents	\$0	\$0	\$0	\$5,041	\$19,660	\$28,450
FD216 Social Services	\$7,918	\$11,971	\$2,264	\$11,118	\$20,836	\$97,227
FD222 Law Library	\$0	\$0	\$0	\$84	\$448	\$532
FD232 Road Operating	\$1,679	\$1,345	\$2,911	\$12,160	\$14,607	\$43,870
FD234 Room Tax Admin	\$0	\$0	\$4,852	\$12,763	\$6,074	\$49,448
FD234 Prom Room Tax	\$0	\$0	\$0	\$15,270	\$60,242	\$75,512
FD234 Library	\$0	\$26,173	\$4,528	\$5,829	\$22,290	\$71,559
FD234 Parks Operations	\$0	\$0	\$1,940	\$9,181	\$21,493	\$90,687
FD234 Parks Dev	\$0	\$0	\$0	\$28	\$218	\$246
FD234 Parks Temp & Seasonal	\$0	\$0	\$1,617	\$3,733	\$2,303	\$10,780
FD234 Recreation	\$0	\$0	\$2,264	\$8,773	\$15,272	\$60,111
FD234 Rec Temp & Seasonal	\$0	\$0	\$3,881	\$10,268	\$4,990	\$26,644
FD234 Kahle Community Center	\$0	\$0	\$2,911	\$9,117	\$10,052	\$44,854
FD236 Tahoe/Douglas Trans Dist	\$0	\$0	\$0	\$665	\$1,259	\$2,044
FD240 Justice Court Admin Assess	\$0	\$0	\$0	\$152	\$366	\$518
FD242 China Spring Youth Camp	\$1,679	\$0	\$10,673	\$13,644	\$45,365	\$121,054
FD244 Western NV Regional Youth	\$0	\$0	\$0	\$1,445	\$1,483	\$5,773

Detail of Allocated Costs

Departments	<u>District Attorney</u>	<u>Building Svcs</u>	<u>FD309 Self Ins</u>	<u>County Manager</u>	<u>Finance</u>	<u>Total Plan Allocated</u>
FD245 Erosion Control TRPA	\$0	\$0	\$0	\$399	\$2,201	\$2,625
FD255 911 Emergency Svcs	\$0	\$8,584	\$6,469	\$21,561	\$15,386	\$159,241
FD256 Surcharge	\$0	\$0	\$0	\$1,011	\$2,033	\$3,044
FD260 Senior Services Program	\$720	\$26,482	\$4,204	\$14,474	\$30,237	\$118,316
FD310 Self Insurance Dental	\$0	\$0	\$0	\$1,727	\$2,317	\$4,044
FD313 Motor Pool/Vehicle Maintenance	\$0	\$20,974	\$1,940	\$8,876	\$25,303	\$63,643
FD314 Water Utility	\$0	\$0	\$0	\$0	\$0	\$20
FD315 Ridgeview Water System	\$0	\$0	\$0	\$0	\$0	\$0
FD316 Zephyr Water Utility Dist	\$0	\$0	\$646	\$2,746	\$8,775	\$13,841
FD319 Cave Rock/Uppaway Water Sys	\$0	\$0	\$646	\$3,132	\$7,904	\$13,391
FD320 Skyland Water System	\$0	\$0	\$323	\$1,641	\$4,819	\$7,799
FD324 Regional Water Fund	\$0	\$0	\$0	\$695	\$5,255	\$5,950
FD325 Sewer Utility	\$0	\$0	\$1,294	\$6,139	\$12,557	\$22,906
FD326 Carson Valley Water Utility	\$0	\$0	\$2,276	\$10,011	\$25,823	\$45,434
FD405 Ad Val Capital Projects	\$0	\$0	\$0	\$376	\$914	\$4,549
FD410 County Construction	\$0	\$0	\$0	\$3,442	\$5,809	\$9,251
FD420 Park Resident Const Tax	\$0	\$0	\$0	\$18	\$18	\$36
FD430 Regional Transportation	\$0	\$0	\$646	\$3,954	\$4,376	\$10,407
FD541 Co Debt/Other Resources	\$0	\$0	\$0	\$36	\$193	\$569
FD605 Dc Redevelopment Admin	\$8,398	\$0	\$323	\$1,445	\$1,336	\$15,226
FD606 Dc Redevelopment Cap Proj	\$0	\$0	\$0	\$30	\$283	\$313
FD610 Gardnerville Town	\$0	\$0	\$3,881	\$1,797	\$19,146	\$61,941
FD611 Gardnerville Health & San	\$0	\$0	\$0	\$1,438	\$15,427	\$22,478
FD613 Gardnerville Debt	\$0	\$0	\$0	\$0	\$9	\$344
FD620 Genoa Town	\$0	\$0	\$971	\$1,001	\$11,489	\$27,390
FD624 Genoa Construction Res	\$0	\$0	\$0	\$0	\$0	\$0
FD630 Minden Town	\$0	\$0	\$4,528	\$1,776	\$19,476	\$58,260
FD635 Minden Trash	\$0	\$0	\$0	\$819	\$8,200	\$9,019
FD636 Minden Cap Equip	\$0	\$0	\$0	\$128	\$1,162	\$1,290
FD639 Minden Wholesale Water Utly	\$0	\$0	\$0	\$1,040	\$4,850	\$5,890
FD640 Minden Town Water	\$0	\$0	\$0	\$1,695	\$12,066	\$13,761
FD650 East Fork Fire	\$20,877	\$0	\$23,286	\$21,302	\$106,409	\$316,852
FD651 Effph Emergency Fund	\$0	\$0	\$0	\$929	\$2,640	\$3,569
FD652 Effph Equip Res	\$0	\$0	\$0	\$35	\$96	\$471
FD653 Paramedics	\$0	\$0	\$0	\$15	\$563	\$19,619
FD654 Effph Construction Res	\$0	\$0	\$0	\$0	\$0	\$3,831
FD885 Mosquito District	\$0	\$0	\$646	\$1,335	\$4,951	\$15,842
All Other	\$0	\$221,652	\$0	\$0	\$29,241	\$664,276
Subtotal	(\$1,511,853)	\$0	(\$2,920,294)	(\$94,173)	\$0	\$5,361,011
Unallocated	\$1,511,853		\$2,920,294	\$94,173		\$6,701,504
Total	\$0	\$0	\$0	\$0	\$0	\$12,062,515

Douglas County, Nevada
Summary of allocation basis

Department

100000 - Building Use Charge

- 1.004 Admin Building
- 1.005 Communications
- 1.006 Judicial Building
- 1.007 Lake Admin Building
- 1.008 Maintenance Operations
- 1.009 Minden Inn
- 1.010 Records Management

Basis of allocation

- Square Footage of Building Occupants
- Square Footage of Building Occupants
- Square Footage of Building Occupants
- Square Footage of Building Occupants
- Square Footage of Building Occupants
- Square Footage of Building Occupants
- Square Footage of Building Occupants

100001 - Equipment Use Charge

- 2.004 Equipment
- 2.005 AS/400

- Equipment Value by GF Department
- Number of Users by General Fund Department or Fund

101152 - Geographic Information Systems

- 3.004 GIS

Percent of Time by Department or Fund

101182 - Clerk

- 4.004 Board of Commissioners
- 4.005 Debt Management Commission
- 4.006 Planning Commission
- 4.007 Board of Equalization
- 4.008 Dog Licenses
- 4.009 Child Support Collections

- Agenda Item County by GF Department or Fund
- Funds with Debt
- Direct Allocation to Community Planning & Development
- Direct Allocation to the Assessor
- Direct Allocation to Animal Care Services
- Direct Allocation to DA Child Support

101186 - Treasurer

- 5.004 Utilities
- 5.005 Banking
- 5.006 Room Tax
- 5.007 Property Tax Collection

- Count of Utility Transactions by Fund
- County of Transactions by Department or Fund
- Direct Allocation to Room Tax
- Count by Fund

101191 - General Services

- 6.004 Postage
- 6.005 Motor Pool
- 6.006 Equipment Lease
- 6.007 Paper Supplies
- 6.008 Office Supplies
- 6.009 County Manager

- Postage Expenses by GF Departments and Funds
- Vehicle Cost by Department
- Number of Copier Leases by GF Departments and Funds
- Number of Supply orders by GF Departments and Funds
- Allocated Evenly
- Allocated directly to County Manager (122)

101192 - Information Systems

- 7.004 AS/400
- 7.005 IT Projects
- 7.006 IT Server Support
- 7.007 IT Workstation Support
- 7.008 Software Program Maint

- Number of Users by General Fund Department or Fund
- Number of Hours by General Fund Department or Fund
- Number of Servers by Department or Fund
- Number of Workstations by Department for Fund
- Cost of Software by General Fund Department or Fund

Douglas County, Nevada
Summary of allocation basis

Department

7.009 County-wide Program Maint

101194 - Human Resources

- 8.004 General Human Resources
- 8.005 Recruitments
- 8.006 Professional Services/Benefits
- 8.007 Physicals

101195 - Records Management

- 9.004 Recorder
- 9.005 Film Processing
- 9.006 Boxes Scanned
- 9.007 Boxes Deleted/Destroyed
- 9.008 Boxes Received/Sent
- 9.009 Files Delivered
- 9.010 Sealed Records

101341 - District Attorney

- 10.004 Civil

101521 - Building Services

- 11.004 Building Maintenance
- 11.005 Utilities
- 11.006 Janitorial Services
- 11.007 Jail Supplies

309817 - FD309 Self Insurance

- 12.004 Insurance Administration

101122 - County Manager

- 13.004 Commission
- 13.005 County Manager
- 13.006 CM Direct Supervision
- 13.007 Finance
- 13.008 IT

101172 - Finance

- 14.004 Accounting & Financial Reporting
- 14.005 Operating & Cap Budgets
- 14.006 Room Tax Administration
- 14.007 Payroll
- 14.008 Accounts Payable
- 14.009 Grant Administration

Basis of allocation

Number of Workstations or Mobile Data Computers by General Fund Department or Fund

Full Time Equivalent (FTE) by GF Departments and Funds
 Recruitment by GF Departments and Funds
 Full Time Equivalent (FTE) by GF Departments and Funds
 Direct Allocation to Sheriff Administration (101 211)

Direct Allocation to Recorder (101 174)
 Number of Film Processed by GF Department or Fund
 Number of Boxes Scanned by GF Department or Fund
 Number of Boxes Received or Sent by GF Department or Fund
 Number of Boxes Destroyed by GF Department or Fund
 Number of Files Delivered by GF Department and Fund
 Number of Sealed Records by GF Department or Fund

Time Spent by GF Department and Funds

Square Footage Occupied by GF Departments or Funds
 Square Footage Occupied by GF Departments or Funds
 Square Footage Occupied by GF Departments or Funds
 Direct Allocation to Sheriff Jail

Full Time Equivalent (FTE) by GF Departments and Funds

Total Expenditures by GF Departments and Funds
 Total Expenditures by GF Departments and Funds
 FTE by GF Departments or Funds Supervised
 Direct Allocation to Finance
 FTE of Departments Supervised

Total Budgeted Expenditures by GF Departments and Funds
 Total Budgeted Expenditures by GF Departments and Funds
 Direct Allocation to Fund 234 Room Tax Promotional
 Full Time Equivalent (FTE) by GF Departments and Funds
 Accounts Payable Count by Department or Fund
 Grant Revenues by GF Departments and Funds

Douglas County, Nevada
Summary of allocation basis

Department

14.010 Capital Asset Accounting
14.011 Debt Management

Basis of allocation

Capital Asset County by Department or Fund
Total Budgeted Expenditures by GF Departments and Funds

SCHEDULE 1.01

BUILDING USE CHARGE

NATURE AND EXTENT OF SERVICE

Building use charges are allowable for plan purposes. Douglas County tracks depreciation of component units of each facility. Components are depreciated over 50 years of useful life. Land acquisition costs are disallowed and have not been included in the cost from which use charges are determined. Use charges for these buildings have been allocated based on usable departmental square footage. The following facilities are reflected in this schedule:

Building Name	Address	Building Value	Rate	Building Use Charge
Administration Building	1616 8 th Street	\$3,150,765	2%	\$ 63,015
Communications	1615 8 th Street	759,530	2%	15,191
Judicial Building	1625 8 th Street	7,858,933	2%	157,179
Lake Admin Building	175 Highway 50	4,959,978	2%	99,200
Maintenance Operations	1110 Airport Road	141,448	2%	2,829
Minden Inn	1594 Esmeralda	3,477,205	2%	69,544
Records Management Warehouse	1100 Airport Road	<u>192,116</u>	2%	<u>3,842</u>
		<u>\$20,539,976</u>		<u>\$410,800</u>

Prepared by:

**Building Use Charge
Costs to be allocated**

<u>Expenditures Per Financial Statement:</u>	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Departmental cost adjustments:				
ADMINISTRATION BUILDING	\$63,015			
COMMUNICATIONS	\$15,191			
JUDICIAL BUILDING	\$157,179			
LAKE ADMIN BUILDING	\$99,200			
MAINTENANCE OPERATIONS	\$2,829			
MINDEN INN	\$69,544			
RECORDS MGMT WAREHOUSE	\$3,842			
Total departmental cost adjustments:	<u>\$410,800</u>	.	.	<u>\$410,800</u>
Total to be allocated	<u>\$410,800</u>	:	:	<u>\$410,800</u>

**Building Use Charge
Schedule of costs to be
allocated by function**

	<u>Total</u>	<u>General & Admin</u>	<u>Admin Building</u>	<u>Communications</u>	<u>Judicial Building</u>	<u>Lake Admin Building</u>	<u>Maintenance Operations</u>	<u>Minden Inn</u>	<u>Records Management</u>
<u>Other Expense and Cost</u>									
SALARIES & WAGES									
FRINGE BENEFITS									
<u>Cost Adjustments</u>									
ADMINISTRATION BUILDING	\$63,015		\$63,015						
COMMUNICATIONS	\$15,191			\$15,191					
JUDICIAL BUILDING	\$157,179				\$157,179				
LAKE ADMIN BUILDING	\$99,200					\$99,200			
MAINTENANCE OPERATIONS	\$2,829						\$2,829		
MINDEN INN	\$69,544							\$69,544	
RECORDS MGMT WAREHOUSE	\$3,842								\$3,842
Functional Cost	\$410,800		\$63,015	\$15,191	\$157,179	\$99,200	\$2,829	\$69,544	\$3,842
Allocable Costs	\$410,800		\$63,015	\$15,191	\$157,179	\$99,200	\$2,829	\$69,544	\$3,842
1st Allocation	\$410,800		\$63,015	\$15,191	\$157,179	\$99,200	\$2,829	\$69,544	\$3,842
Functional Cost									
Allocable Costs									
2nd Allocation									
Total allocated	\$410,800		\$63,015	\$15,191	\$157,179	\$99,200	\$2,829	\$69,544	\$3,842

**Building Use Charge
Detail allocation of
Admin Building**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Assessor	2,531	12.561 %	\$7,915		\$7,915		\$7,915
Information Systems	2,862	14.203 %	\$8,950		\$8,950		\$8,950
Clerk	3,018	14.978 %	\$9,438		\$9,438		\$9,438
Treasurer	3,019	14.983 %	\$9,441		\$9,441		\$9,441
Sheriff Administration	330	1.638 %	\$1,032		\$1,032		\$1,032
County Commissioners	2,000	9.926 %	\$6,255		\$6,255		\$6,255
All Other	<u>6,390</u>	<u>31.711 %</u>	<u>\$19,984</u>		<u>\$19,984</u>		<u>\$19,984</u>
Total	20,150	100.000 %	\$63,015		\$63,015		\$63,015

(A) Alloc basis: Square Footage of Building Occupants

Source:

**Building Use Charge
Detail allocation of
Communications**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Geographic Information Systems	1,071	18.466 %	\$2,805		\$2,805		\$2,805
FD255 911 Emergency Svcs	981	16.914 %	\$2,569		\$2,569		\$2,569
Communications	1,184	20.414 %	\$3,101		\$3,101		\$3,101
All Other	<u>2,564</u>	<u>44.206 %</u>	<u>\$6,716</u>		<u>\$6,716</u>		<u>\$6,716</u>
Total	5,800	100.000 %	\$15,191		\$15,191		\$15,191

(A) Alloc basis: Square Footage of Building Occupants

Source:

**Building Use Charge
Detail allocation of
Judicial Building**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
District Attorney	3,447	5.255 %	\$8,259		\$8,259		\$8,259
District Court 1	3,431	5.230 %	\$8,221		\$8,221		\$8,221
District Court II	3,430	5.229 %	\$8,218		\$8,218		\$8,218
Juvenile Probation	2,345	3.575 %	\$5,619		\$5,619		\$5,619
Alternative Sentencing	557	0.849 %	\$1,335		\$1,335		\$1,335
CASA	624	0.951 %	\$1,495		\$1,495		\$1,495
Building Services	1,600	2.439 %	\$3,834		\$3,834		\$3,834
Sheriff Administration	34,520	52.622 %	\$82,711		\$82,711		\$82,711
All Other	13,228	20.165 %	\$31,695		\$31,695		\$31,695
East Fork Justice Court	2,278	3.473 %	\$5,458		\$5,458		\$5,458
East Fork Constable	140	0.212 %	\$334		\$334		\$334
Total	65,600	100.000 %	\$157,179		\$157,179		\$157,179

(A) Alloc basis: Square Footage of Building Occupants

Source:

**Building Use Charge
Detail allocation of
Lake Admin Building**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Tahoe General Services	1,817	6.831 %	\$6,776		\$6,776		\$6,776
Tahoe Constable	56	0.211 %	\$209		\$209		\$209
Tahoe Justice Court	3,188	11.985 %	\$11,889		\$11,889		\$11,889
FD216 Social Services	780	2.932 %	\$2,909		\$2,909		\$2,909
District Attorney	852	3.203 %	\$3,177		\$3,177		\$3,177
Sheriff Administration	9,495	35.695 %	\$35,410		\$35,410		\$35,410
All Other	5,976	22.466 %	\$22,286		\$22,286		\$22,286
JPO Detention Center	4,436	16.677 %	\$16,544		\$16,544		\$16,544
Total	<u>26,600</u>	<u>100.000 %</u>	<u>\$99,200</u>		<u>\$99,200</u>		<u>\$99,200</u>

(A) Alloc basis: Square Footage of Building Occupants

Source:

**Building Use Charge
Detail allocation of
Maintenance Operations**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD313 Motor Pool/Vehicle Maintenance	11,700	93.600 %	\$2,648		\$2,648		\$2,648
FD232 Road Operating	750	6.000 %	\$170		\$170		\$170
Building Services	50	0.400 %	\$11		\$11		\$11
Total	<u>12,500</u>	<u>100.000 %</u>	<u>\$2,829</u>		<u>\$2,829</u>		<u>\$2,829</u>

(A) Alloc basis: Square Footage of Building Occupants

Source:

**Building Use Charge
Detail allocation of
Minden Inn**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
County Manager	2,414	12.573 %	\$8,744		\$8,744		\$8,744
Human Resources	1,838	9.573 %	\$6,657		\$6,657		\$6,657
Community Development Admin	6,670	34.740 %	\$24,159		\$24,159		\$24,159
Finance	1,604	8.354 %	\$5,810		\$5,810		\$5,810
All Other	6,674	34.760 %	\$24,174		\$24,174		\$24,174
Total	19,200	100.000 %	\$69,544		\$69,544		\$69,544

(A) Alloc basis: Square Footage of Building Occupants

Source:

**Building Use Charge
Detail allocation of
Records Management**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Records Management	4,800	100.000 %	\$3,842		\$3,842		\$3,842
Total	4,800	100.000 %	\$3,842		\$3,842		\$3,842

(A) Alloc basis: Square Footage of Building Occupants

Source:

**Building Use Charge
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>Admin Building</u>	<u>Communications</u>	<u>Judicial Building</u>	<u>Lake Admin Building</u>	<u>Maintenance Operations</u>	<u>Minden Inn</u>	<u>Records Management</u>
Geographic Information Systems	\$2,805		\$2,805					
Clerk	\$9,438	\$9,438						
Treasurer	\$9,441	\$9,441						
Information Systems	\$8,950	\$8,950						
Human Resources	\$6,657						\$6,657	
Records Management	\$3,842							\$3,842
District Attorney	\$11,436			\$8,259	\$3,177			
Building Services	\$3,845			\$3,834		\$11		
County Manager	\$8,744						\$8,744	
Finance	\$5,810						\$5,810	
County Commissioners	\$6,255	\$6,255						
Assessor	\$7,915	\$7,915						
Tahoe General Services	\$6,776				\$6,776			
Communications	\$3,101		\$3,101					
Sheriff Administration	\$119,153	\$1,032		\$82,711	\$35,410			
District Court 1	\$8,221			\$8,221				
District Court II	\$8,218			\$8,218				
CASA	\$1,495			\$1,495				
Juvenile Probation	\$5,619			\$5,619				
JPO Detention Center	\$16,544				\$16,544			
East Fork Justice Court	\$5,458			\$5,458				
Tahoe Justice Court	\$11,889				\$11,889			
Alternative Sentencing	\$1,335			\$1,335				
East Fork Constable	\$334			\$334				
Tahoe Constable	\$209				\$209			
Community Development Admin	\$24,159						\$24,159	
FD216 Social Services	\$2,909				\$2,909			
FD232 Road Operating	\$170					\$170		
FD255 911 Emergency Svcs	\$2,569		\$2,569					
FD313 Motor Pool/Vehicle Maintenance	\$2,648					\$2,648		
All Other	\$104,855	\$19,984	\$6,716	\$31,695	\$22,286		\$24,174	
Total	\$410,800	\$63,015	\$15,191	\$157,179	\$99,200	\$2,829	\$69,544	\$3,842

SCHEDULE 2.01

EQUIPMENT USE CHARGE

NATURE AND EXTENT OF SERVICE

Equipment use allowance or depreciation is allowable for plan purposes for all Douglas County owned equipment. Costs have been allocated to central service departments based on the current depreciation of equipment as determined by Douglas County Fixed Asset Allowances.

Category	Useful Life	Rate Applied	Equipment Value Through June 30, 2012	Use Charge
Equipment	15 years	6 and 2/3%	\$1,040,135	\$69,342
AS/400	15 years	6 and 2/3%	<u>\$391,843</u>	<u>\$26,123</u>
			<u>\$1,431,978</u>	<u>\$95,464</u>

Equipment Use Charge
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Departmental cost adjustments:				
EQUIPMENT	\$69,342			
AS/400	\$26,123			
Total departmental cost adjustments:	<u>\$95,465</u>			<u>\$95,465</u>
Total to be allocated	<u>\$95,465</u>			<u>\$95,465</u>

Equipment Use Charge
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Equipment</u>	<u>AS/400</u>
<u>Other Expense and Cost</u>				
SALARIES & WAGES				
FRINGE BENEFITS				
<u>Cost Adjustments</u>				
EQUIPMENT	\$69,342		\$69,342	
AS/400	\$26,123			\$26,123
Functional Cost	\$95,465		\$69,342	\$26,123
Allocable Costs	\$95,465		\$69,342	\$26,123
1st Allocation	\$95,465		\$69,342	\$26,123
Functional Cost				
Allocable Costs				
2nd Allocation				
Total allocated	\$95,465		\$69,342	\$26,123

Equipment Use Charge
Detail allocation of
Equipment

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Clerk	13,591	1.307 %	\$906		\$906		\$906
District Attorney	147,934	14.223 %	\$9,862		\$9,862		\$9,862
Human Resources	7,569	0.728 %	\$505		\$505		\$505
Information Systems	270,137	25.971 %	\$18,009		\$18,009		\$18,009
Records Management	108,289	10.411 %	\$7,219		\$7,219		\$7,219
Treasurer	243,144	23.376 %	\$16,210		\$16,210		\$16,210
Recorder	6,000	0.577 %	\$400		\$400		\$400
Finance	243,471	23.407 %	\$16,231		\$16,231		\$16,231
Total	1,040,135	100.000 %	\$69,342		\$69,342		\$69,342

(A) Alloc basis: Equipment Value by GF Department

Source: Kathy Lewis

Equipment Use Charge
Detail allocation of
AS/400

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
County Manager	6	2.553 %	\$667		\$667		\$667
Geographic Information Systems	6	2.553 %	\$667		\$667		\$667
Assessor	11	4.681 %	\$1,223		\$1,223		\$1,223
Finance	14	5.957 %	\$1,556		\$1,556		\$1,556
Recorder	11	4.681 %	\$1,223		\$1,223		\$1,223
Clerk	7	2.979 %	\$778		\$778		\$778
Treasurer	9	3.830 %	\$1,000		\$1,000		\$1,000
Human Resources	7	2.979 %	\$778		\$778		\$778
Sheriff Administration	34	14.468 %	\$3,779		\$3,779		\$3,779
Animal Care & Services	4	1.702 %	\$445		\$445		\$445
Community Development Admin	19	8.085 %	\$2,112		\$2,112		\$2,112
FD204 Airport	2	0.851 %	\$222		\$222		\$222
FD234 Parks Operations	2	0.851 %	\$222		\$222		\$222
FD216 Social Services	6	2.553 %	\$667		\$667		\$667
FD255 911 Emergency Svcs	25	10.638 %	\$2,779		\$2,779		\$2,779
FD610 Gardnerville Town	1	0.426 %	\$111		\$111		\$111
FD620 Genoa Town	1	0.426 %	\$111		\$111		\$111
FD630 Minden Town	2	0.851 %	\$222		\$222		\$222
FD650 East Fork Fire	6	2.553 %	\$667		\$667		\$667
All Other	10	4.255 %	\$1,112		\$1,112		\$1,112
Records Management	1	0.426 %	\$111		\$111		\$111
Public Works Utilities	7	2.979 %	\$778		\$778		\$778
FD242 China Spring Youth Camp	2	0.851 %	\$222		\$222		\$222
Court Clerk	5	2.128 %	\$556		\$556		\$556
District Attorney	22	9.362 %	\$2,446		\$2,446		\$2,446
District Court 1	1	0.426 %	\$111		\$111		\$111
East Fork Constable	1	0.426 %	\$111		\$111		\$111
FD260 Senior Services Program	1	0.426 %	\$111		\$111		\$111
East Fork Justice Court	3	1.277 %	\$333		\$333		\$333
Tahoe Justice Court	1	0.426 %	\$111		\$111		\$111
Juvenile Probation	4	1.702 %	\$445		\$445		\$445
FD234 Library	2	0.851 %	\$222		\$222		\$222
FD234 Recreation	1	0.426 %	\$111		\$111		\$111
FD202 NV Cooperative Ext	1	0.422 %	\$114		\$114		\$114
Total	235	100.000 %	\$26,123		\$26,123		\$26,123

(A) Alloc basis: Number of Users by General Fund Department or Fund

Source: Jeff Cruson

Equipment Use Charge
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Equipment</u>	<u>AS/400</u>
Geographic Information Systems	\$667		\$667
Clerk	\$1,684	\$906	\$778
Treasurer	\$17,210	\$16,210	\$1,000
Information Systems	\$18,009	\$18,009	
Human Resources	\$1,283	\$505	\$778
Records Management	\$7,330	\$7,219	\$111
District Attorney	\$12,308	\$9,862	\$2,446
County Manager	\$667		\$667
Finance	\$17,787	\$16,231	\$1,556
Assessor	\$1,223		\$1,223
Recorder	\$1,623	\$400	\$1,223
Sheriff Administration	\$3,779		\$3,779
Animal Care & Services	\$445		\$445
Court Clerk	\$556		\$556
District Court 1	\$111		\$111
Juvenile Probation	\$445		\$445
East Fork Justice Court	\$333		\$333
Tahoe Justice Court	\$111		\$111
East Fork Constable	\$111		\$111
Community Development Admin	\$2,112		\$2,112
Public Works Utilities	\$778		\$778
FD202 NV Cooperative Ext	\$114		\$114
FD204 Airport	\$222		\$222
FD216 Social Services	\$667		\$667
FD234 Library	\$222		\$222
FD234 Parks Operations	\$222		\$222
FD234 Recreation	\$111		\$111
FD242 China Spring Youth Camp	\$222		\$222
FD255 911 Emergency Svcs	\$2,779		\$2,779
FD260 Senior Services Program	\$111		\$111
FD610 Gardnerville Town	\$111		\$111
FD620 Genoa Town	\$111		\$111
FD630 Minden Town	\$222		\$222
FD650 East Fork Fire	\$667		\$667
All Other	\$1,112		\$1,112
Total	<u>\$95,465</u>	<u>\$69,342</u>	<u>\$26,123</u>

SCHEDULE 3.01

GEOGRAPHIC INFORMATION SYSTEMS

NATURE AND EXTENT OF SERVICE

The Geographic Information Systems Division serves primarily as a support department other County department through the creation and maintenance of various spatial and tabular data-sets, integration of department databases with spatial data, development of customized applications for departmental use and training in GIS applications. The production of custom hard-copy maps for County departments, as well as for the general public.

Costs are allocated as follows:

- **GIS** – These costs are related GIS activities on behalf of the County. Costs for the above services are allocated based on the percent of time spent by department or fund.
- **External Clients** – These costs are related to GIS activities on behalf of external clients. Costs are identified but not allocated.

Geographic Information Systems
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$462,760			\$462,760
Allocated additions:				
100000 - Building Use Charge	\$2,805		\$2,805	
100001 - Equipment Use Charge	\$667		\$667	
101182 - Clerk		\$91	\$91	
101191 - General Services		\$93	\$93	
101192 - Information Systems		\$13,723	\$13,723	
101194 - Human Resources		\$2,915	\$2,915	
101521 - Building Services		\$1,899	\$1,899	
309817 - FD309 Self Insurance		\$961	\$961	
101122 - County Manager		\$5,947	\$5,947	
101172 - Finance		\$4,861	\$4,861	
Total allocated additions:	<u>\$3,472</u>	<u>\$30,490</u>	<u>\$33,962</u>	<u>\$33,962</u>
Total to be allocated	<u><u>\$466,232</u></u>	<u><u>\$30,490</u></u>		<u><u>\$496,722</u></u>

Geographic Information Systems
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>GIS</u>	<u>External Clients</u>
<u>Wages & Benefits</u>				
SALARIES & WAGES	\$234,953	\$8,153	\$111,861	\$114,939
FRINGE BENEFITS	\$105,598	\$3,664	\$50,275	\$51,659
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$122,209	\$4,241	\$58,184	\$59,784
Departmental Expenditures	\$462,760	\$16,058	\$220,320	\$226,382
Additions: 1st				
Other	\$3,472	\$3,472		
Functional Cost	\$466,232	\$19,530	\$220,320	\$226,382
Reallocate Admin		(\$19,530)	\$9,632	\$9,898
Allocable Costs	\$466,232		\$229,952	\$236,280
Unallocated	(\$236,280)			(\$236,280)
1st Allocation	\$229,952		\$229,952	
Additions: 2nd				
Other	\$30,490	\$30,490		
Functional Cost	\$30,490	\$30,490		
Reallocate Admin		(\$30,490)	\$15,038	\$15,452
Allocable Costs	\$30,490		\$15,038	\$15,452
Unallocated	(\$15,452)			(\$15,452)
2nd Allocation	\$15,038		\$15,038	
Total allocated	\$244,990		\$244,990	

Geographic Information Systems
Detail allocation of
GIS

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Assessor	677	14.220 %	\$32,698		\$32,698	\$2,138	\$34,836
FD255 911 Emergency Svcs	495	10.397 %	\$23,908		\$23,908	\$1,563	\$25,471
Community Development Planning	533	11.195 %	\$25,743		\$25,743	\$1,684	\$27,427
Community Development Engineering	335	7.036 %	\$16,180		\$16,180	\$1,058	\$17,238
Building Services	87	1.827 %	\$4,202		\$4,202	\$275	\$4,477
Sheriff Administration	263	5.524 %	\$12,703		\$12,703	\$831	\$13,534
FD650 East Fork Fire	254	5.335 %	\$12,268		\$12,268	\$802	\$13,070
District Attorney	155	3.256 %	\$7,486		\$7,486	\$490	\$7,976
FD204 Airport	152	3.193 %	\$7,341		\$7,341	\$480	\$7,821
County Manager	191	4.012 %	\$9,225		\$9,225	\$603	\$9,828
Finance	47	0.987 %	\$2,270		\$2,270	\$148	\$2,418
FD234 Parks Operations	228	4.789 %	\$11,012		\$11,012	\$720	\$11,732
Public Works Utilities	163	3.424 %	\$7,873		\$7,873	\$515	\$8,388
FD232 Road Operating	67	1.407 %	\$3,236		\$3,236	\$212	\$3,448
Public Works Administration	67	1.407 %	\$3,236		\$3,236	\$212	\$3,448
FD610 Gardnerville Town	67	1.407 %	\$3,236		\$3,236	\$212	\$3,448
FD630 Minden Town	67	1.407 %	\$3,236		\$3,236	\$212	\$3,448
FD620 Genoa Town	67	1.407 %	\$3,236		\$3,236	\$212	\$3,448
FD885 Mosquito District	108	2.268 %	\$5,216		\$5,216	\$341	\$5,557
FD260 Senior Services Program	107	2.247 %	\$5,168		\$5,168	\$338	\$5,506
Clerk	88	1.848 %	\$4,250		\$4,250	\$278	\$4,528
Treasurer	89	1.869 %	\$4,299		\$4,299	\$281	\$4,580
FD242 China Spring Youth Camp	68	1.428 %	\$3,284		\$3,284	\$215	\$3,499
Human Resources	47	0.987 %	\$2,270		\$2,270	\$148	\$2,418
FD234 Library	26	0.546 %	\$1,256		\$1,256	\$82	\$1,338
Emergency Management	313	6.577 %	\$15,120		\$15,120	\$988	\$16,108
Total	4,761	100.000 %	\$229,952		\$229,952	\$15,038	\$244,990

(A) Alloc basis: Percent of Time by Department or Fund

Source: Eric Schmidt

Geographic Information Systems
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>GIS</u>
Clerk	\$4,528	\$4,528
Treasurer	\$4,580	\$4,580
Human Resources	\$2,418	\$2,418
District Attorney	\$7,976	\$7,976
Building Services	\$4,477	\$4,477
County Manager	\$9,828	\$9,828
Finance	\$2,418	\$2,418
Assessor	\$34,836	\$34,836
Sheriff Administration	\$13,534	\$13,534
Emergency Management	\$16,108	\$16,108
Community Development Planning	\$27,427	\$27,427
Community Development Engineering	\$17,238	\$17,238
Public Works Administration	\$3,448	\$3,448
Public Works Utilities	\$8,388	\$8,388
FD204 Airport	\$7,821	\$7,821
FD232 Road Operating	\$3,448	\$3,448
FD234 Library	\$1,338	\$1,338
FD234 Parks Operations	\$11,732	\$11,732
FD242 China Spring Youth Camp	\$3,499	\$3,499
FD255 911 Emergency Svcs	\$25,471	\$25,471
FD260 Senior Services Program	\$5,506	\$5,506
FD610 Gardnerville Town	\$3,448	\$3,448
FD620 Genoa Town	\$3,448	\$3,448
FD630 Minden Town	\$3,448	\$3,448
FD650 East Fork Fire	\$13,070	\$13,070
FD885 Mosquito District	\$5,557	\$5,557
Total	<u>\$244,990</u>	<u>\$244,990</u>

SCHEDULE 4.01

CLERK

NATURE AND EXTENT OF SERVICE

The County Clerk's office is responsible for the preparation (draft, compile and post) of agendas and maintains the Internet calendars with agendas for County Commissioner, Board of Equalization, Planning Commission and Debt Management Commission meetings. The County Clerk's office maintains files and original copies of County Ordinances and Resolutions as well as research and apply Nevada Revised Statutes and County Ordinances. This office also works with the District Attorney, State and Federal agencies regarding child support payments, issues marriage and dog licenses, registers voters and issues voter registration cards, files fictitious firm names and maintains the corresponding computer database, files notary bonds and provides Public Notary service, and take passport pictures and processes passport applications. As the Clerk/Treasurer is an elected official, the salary and benefits are not allocated throughout the county.

Costs are allocated as follows:

- **Clerk to Board of Commissioners** - These costs are related to time spent preparing agendas for the Board of Commissioner meeting. Costs are allocated to departments based on the count of agenda items by General Fund Departments or Funds.
- **Debt Management Commission** – These costs are related to time spent preparing agendas for the Debt Management Commission meetings. Costs are to Funds with debt.
- **Planning Commission** – These costs are related to time spent transcribing meeting minutes for the Planning Commission. Costs are allocated directly to Community Development Planning.
- **Board of Equalization** – These costs are related to time spent preparing of agendas for the Board of Equalization. Costs are allocated directly to the Assessor.
- **Dog Licenses** – These costs are related to time spent issuing dog licenses. Costs are allocated directly to Animal Care Services.
- **Child Support Collections** – These costs are related to time spent processing child support payments. Costs are allocated directly to District Attorney Child Support.
- **General Government** – These costs are related to time spent providing general government services such as marriage licenses and passport processing. Costs are identified but not allocated.
- **Elections** – These costs are related to time spent providing services related to elections. Costs are identified but not allocated.

Prepared by:

Clerk
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$315,576			\$315,576
Deductions:				
ELECTED OFFICIAL SALARY	(\$30,303)			
ELECTED OFFICIAL FRINGE BENEFITS	(\$11,212)			
Total deductions:	<u>(\$41,515)</u>			<u>(\$41,515)</u>
Allocated additions:				
100000 - Building Use Charge	\$9,438		\$9,438	
100001 - Equipment Use Charge	\$1,684		\$1,684	
101152 - Geographic Information Systems	\$4,250	\$278	\$4,528	
101191 - General Services		\$18,127	\$18,127	
101192 - Information Systems		\$16,160	\$16,160	
101194 - Human Resources		\$2,129	\$2,129	
101195 - Records Management		\$33,381	\$33,381	
101341 - District Attorney		\$3,017	\$3,017	
101521 - Building Services		\$14,673	\$14,673	
309817 - FD309 Self Insurance		\$1,281	\$1,281	
101122 - County Manager		\$1,201	\$1,201	
101172 - Finance		\$3,099	\$3,099	
Total allocated additions:	<u>\$15,372</u>	<u>\$93,346</u>	<u>\$108,718</u>	<u>\$108,718</u>
Total to be allocated	<u>\$289,433</u>	<u>\$93,346</u>		<u>\$382,779</u>

Clerk
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Board of Commissioners</u>	<u>Debt Management Commission</u>	<u>Planning Commission</u>	<u>Board of Equalization</u>	<u>Dog Licenses</u>	<u>Child Support Collections</u>	<u>General Government</u>
<u>Wages & Benefits</u>									
SALARIES & WAGES	\$187,343		\$19,746	\$1,330	\$2,304	\$1,443	\$3,672	\$1,836	\$33,047
FRINGE BENEFITS	\$78,274		\$8,250	\$556	\$963	\$603	\$1,534	\$767	\$13,808
<u>Other Expense and Cost</u>									
SERVICES & SUPPLIES	\$8,118		\$856	\$58	\$100	\$63	\$159	\$80	\$1,432
BOARD OF EQUALIZATION COMP	\$326					\$326			
ELECTED OFFICIAL SALARY	\$30,303	\$30,303							
ELECTED OFFICIAL FRINGE BENEFIT	\$11,212	\$11,212							
Departmental Expenditures	\$315,576	\$41,515	\$28,852	\$1,944	\$3,367	\$2,435	\$5,365	\$2,683	\$48,287
<u>Cost Adjustments</u>									
Deductions	(\$41,515)	(\$41,515)							
Additions: 1st									
Other	\$15,372	\$15,372							
Functional Cost	\$289,433	\$15,372	\$28,852	\$1,944	\$3,367	\$2,435	\$5,365	\$2,683	\$48,287
Reallocate Admin		(\$15,372)	\$1,618	\$109	\$189	\$137	\$301	\$150	\$2,708
Allocable Costs	\$289,433		\$30,470	\$2,053	\$3,556	\$2,572	\$5,666	\$2,833	\$50,995
Unallocated	(\$242,283)								(\$50,995)
1st Allocation	\$47,150		\$30,470	\$2,053	\$3,556	\$2,572	\$5,666	\$2,833	
Additions: 2nd									
Other	\$93,346	\$93,346							
Functional Cost	\$93,346	\$93,346							
Reallocate Admin		(\$93,346)	\$9,827	\$662	\$1,147	\$829	\$1,827	\$914	\$16,447
Allocable Costs	\$93,346		\$9,827	\$662	\$1,147	\$829	\$1,827	\$914	\$16,447
Unallocated	(\$78,140)								(\$16,447)
2nd Allocation	\$15,206		\$9,827	\$662	\$1,147	\$829	\$1,827	\$914	
Total allocated	\$62,356		\$40,297	\$2,715	\$4,703	\$3,401	\$7,493	\$3,747	

Clerk
Schedule of costs to be
allocated by function

Elections

<u>Wages & Benefits</u>	
SALARIES & WAGES	\$123,965
FRINGE BENEFITS	\$51,793
<u>Other Expense and Cost</u>	
SERVICES & SUPPLIES	\$5,370
BOARD OF EQUALIZATION COMP	
ELECTED OFFICIAL SALARY	
ELECTED OFFICIAL FRINGE BENEFIT	
Departmental Expenditures	\$181,128
<u>Cost Adjustments</u>	
Deductions	
Additions: 1st	
Other	
Functional Cost	\$181,128
Reallocate Admin	\$10,160
Allocable Costs	\$191,288
Unallocated	(\$191,288)
1st Allocation	
Additions: 2nd	
Other	
Functional Cost	
Reallocate Admin	\$61,693
Allocable Costs	\$61,693
Unallocated	(\$61,693)
2nd Allocation	
Total allocated	

Clerk
Detail allocation of
Board of Commissioners

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
County Manager	137	20.387 %	\$6,212		\$6,212	\$2,009	\$8,221
Finance	64	9.524 %	\$2,902		\$2,902	\$939	\$3,841
Treasurer	39	5.804 %	\$1,768		\$1,768	\$572	\$2,340
Human Resources	28	4.167 %	\$1,270		\$1,270	\$411	\$1,681
Sheriff Administration	9	1.339 %	\$408		\$408	\$132	\$540
District Court 1	9	1.339 %	\$408		\$408	\$132	\$540
Public Guardian Administration	4	0.595 %	\$181		\$181	\$59	\$240
District Attorney	10	1.488 %	\$453		\$453	\$147	\$600
Assessor	2	0.298 %	\$91		\$91	\$29	\$120
Geographic Information Systems	2	0.298 %	\$91		\$91		\$91
Communications	2	0.298 %	\$91		\$91	\$29	\$120
Recorder	12	1.786 %	\$544		\$544	\$176	\$720
East Fork Constable	6	0.893 %	\$272		\$272	\$88	\$360
Community Development Admin	63	9.375 %	\$2,857		\$2,857	\$924	\$3,781
Public Works Administration	60	8.929 %	\$2,721		\$2,721	\$880	\$3,601
FD204 Airport	19	2.827 %	\$862		\$862	\$279	\$1,141
FD216 Social Services	6	0.893 %	\$272		\$272	\$88	\$360
FD260 Senior Services Program	13	1.935 %	\$589		\$589	\$191	\$780
FD430 Regional Transportation	3	0.446 %	\$136		\$136	\$44	\$180
FD605 Dc Redevelopment Admin	26	3.869 %	\$1,179		\$1,179	\$381	\$1,560
FD255 911 Emergency Svcs	10	1.488 %	\$453		\$453	\$147	\$600
FD650 East Fork Fire	44	6.548 %	\$1,995		\$1,995	\$645	\$2,640
FD610 Gardnerville Town	1	0.149 %	\$45		\$45	\$15	\$60
FD236 Tahoe/Douglas Trans Dist	2	0.298 %	\$91		\$91	\$29	\$120
All Other	97	14.435 %	\$4,398		\$4,398	\$1,423	\$5,821
Animal Care & Services	3	0.446 %	\$136		\$136	\$44	\$180
Juvenile Probation	1	0.146 %	\$45		\$45	\$14	\$59
Total	672	100.000 %	\$30,470		\$30,470	\$9,827	\$40,297

(A) Alloc basis: Agenda Item County by GF Department or Fund

Source:

Clerk
Detail allocation of
Debt Management Commission

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD210 DC Water District	1	12.500 %	\$257		\$257	\$83	\$340
FD325 Sewer Utility	1	12.500 %	\$257		\$257	\$83	\$340
FD541 Co Debt/Other Resources	1	12.500 %	\$257		\$257	\$83	\$340
FD605 Dc Redevelopment Admin	1	12.500 %	\$257		\$257	\$83	\$340
FD652 Effph Equip Res	1	12.500 %	\$257		\$257	\$83	\$340
FD650 East Fork Fire	1	12.500 %	\$257		\$257	\$83	\$340
FD611 Gardnerville Health & San	1	12.500 %	\$257		\$257	\$83	\$340
FD613 Gardnerville Debt	1	12.500 %	\$254		\$254	\$81	\$335
Total	8	100.000 %	\$2,053		\$2,053	\$662	\$2,715

(A) Alloc basis: Funds with Debt

Source:

Clerk
Detail allocation of
Planning Commission

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Community Development Planning	1	100.000 %	\$3,556		\$3,556	\$1,147	\$4,703
Total	1	100.000 %	\$3,556		\$3,556	\$1,147	\$4,703

(A) Alloc basis: Direct Allocation to Community Planning & Development

Source:

Clerk
Detail allocation of
Board of Equalization

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Assessor	1	100.000 %	\$2,572		\$2,572	\$829	\$3,401
Total	1	100.000 %	\$2,572		\$2,572	\$829	\$3,401

(A) Alloc basis: Direct Allocation to the Assessor

Source:

Clerk
Detail allocation of
Dog Licenses

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Animal Care & Services	1	100.000 %	\$5,666		\$5,666	\$1,827	\$7,493
Total	1	100.000 %	\$5,666		\$5,666	\$1,827	\$7,493

(A) Alloc basis: Direct Allocation to Animal Care Services

Source:

Clerk
Detail allocation of
Child Support Collections

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
DA Child Support	1	100.000 %	\$2,833		\$2,833	\$914	\$3,747
Total	1	100.000 %	\$2,833		\$2,833	\$914	\$3,747

(A) Alloc basis: Direct Allocation to DA Child Support

Source:

Clerk
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Board of Commissioners</u>	<u>Debt Management Commission</u>	<u>Planning Commission</u>	<u>Board of Equalization</u>	<u>Dog Licenses</u>	<u>Child Support Collections</u>
Geographic Information Systems	\$91	\$91					
Treasurer	\$2,340	\$2,340					
Human Resources	\$1,681	\$1,681					
District Attorney	\$600	\$600					
County Manager	\$8,221	\$8,221					
Finance	\$3,841	\$3,841					
Assessor	\$3,521	\$120			\$3,401		
Recorder	\$720	\$720					
Communications	\$120	\$120					
Sheriff Administration	\$540	\$540					
Animal Care & Services	\$7,673	\$180				\$7,493	
District Court 1	\$540	\$540					
Public Guardian Administration	\$240	\$240					
DA Child Support	\$3,747						\$3,747
Juvenile Probation	\$59	\$59					
East Fork Constable	\$360	\$360					
Community Development Admin	\$3,781	\$3,781					
Community Development Planning	\$4,703			\$4,703			
Public Works Administration	\$3,601	\$3,601					
FD204 Airport	\$1,141	\$1,141					
FD210 DC Water District	\$340		\$340				
FD216 Social Services	\$360	\$360					
FD236 Tahoe/Douglas Trans Dist	\$120	\$120					
FD255 911 Emergency Svcs	\$600	\$600					
FD260 Senior Services Program	\$780	\$780					
FD325 Sewer Utility	\$340		\$340				
FD430 Regional Transportation	\$180	\$180					
FD541 Co Debt/Other Resources	\$340		\$340				
FD605 Dc Redevelopment Admin	\$1,900	\$1,560	\$340				
FD610 Gardnerville Town	\$60	\$60					
FD611 Gardnerville Health & San	\$340		\$340				
FD613 Gardnerville Debt	\$335		\$335				
FD650 East Fork Fire	\$2,980	\$2,640	\$340				
FD652 Effph Equip Res	\$340		\$340				
All Other	\$5,821	\$5,821					
Total	\$62,356	\$40,297	\$2,715	\$4,703	\$3,401	\$7,493	\$3,747

SCHEDULE 5.01

TREASURER

NATURE AND EXTENT OF SERVICE

The Treasurer's office bills and collects taxes on real property in Douglas County and distributes the money to various tax entities. The office is responsible for the receipt and disbursement of County revenues and administers banking services and investment. The Treasurer's office also collect's, balances and processes water and sewer accounts, maintains all meter reading equipments and prepares hang-tags for shutoff of water service on delinquent accounts and records liens as necessary.

As the Clerk/Treasurer is an elected official, the salary and benefits are not allocated throughout the county.

Costs are allocated as follows:

- **Utilities** – These costs are related to the time spent on collection, balancing and processing water and sewer accounts. The costs are allocated based on the count of transactions by Fund.
- **Banking** – These costs are related to the time spent banking activities. The costs are allocated based on the count of transactions by Department or Fund.
- **Room Tax** – These costs are related to the time spent on Room Tax collections. The costs are allocated directly to Fund 234, Room Tax.
- **Property Tax Collection** – These costs are related to the time spent process property tax collections including billing, collecting maintaining, balancing, apportioning and depositing property tax collections. Costs are allocated to Funds based on a count of property tax units (50% parcel counts/50% billing).
- **General Government** – These costs are related to general governmental activities. The costs are identified but not allocated.

Prepared by:

Treasurer
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$365,097			\$365,097
Deductions:				
ELECTED OFFICIAL SALARY	(\$30,303)			
ELECTED OFFICIAL FRINGE BENEFITS	(\$11,212)			
Total deductions:	<u>(\$41,515)</u>			<u>(\$41,515)</u>
Allocated additions:				
100000 - Building Use Charge	\$9,441		\$9,441	
100001 - Equipment Use Charge	\$17,210		\$17,210	
101152 - Geographic Information Systems	\$4,299	\$281	\$4,580	
101182 - Clerk	\$1,768	\$572	\$2,340	
101191 - General Services		\$24,476	\$24,476	
101192 - Information Systems		\$17,559	\$17,559	
101194 - Human Resources		\$2,129	\$2,129	
101195 - Records Management		\$58	\$58	
101341 - District Attorney		\$3,017	\$3,017	
101521 - Building Services		\$14,677	\$14,677	
309817 - FD309 Self Insurance		\$1,281	\$1,281	
101122 - County Manager		\$1,390	\$1,390	
101172 - Finance		\$3,375	\$3,375	
Total allocated additions:	<u>\$32,718</u>	<u>\$68,815</u>	<u>\$101,533</u>	<u>\$101,533</u>
Total to be allocated	<u>\$356,300</u>	<u>\$68,815</u>		<u>\$425,115</u>

Treasurer
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Utilities</u>	<u>Banking</u>	<u>Room Tax</u>	<u>Property Tax Collection</u>	<u>General Government</u>
<u>Wages & Benefits</u>							
SALARIES & WAGES	\$214,010		\$2,162	\$41,753	\$8,218	\$43,594	\$118,283
FRINGE BENEFITS	\$87,284		\$882	\$17,029	\$3,352	\$17,780	\$48,241
<u>Other Expense and Cost</u>							
SERVICES AND SUPPLIES	\$22,288		\$225	\$4,348	\$856	\$4,540	\$12,319
ELECTED OFFICIAL SALARY	\$30,303	\$30,303					
ELECTED OFFICIAL FRINGE BENEFITS	\$11,212	\$11,212					
Departmental Expenditures	\$365,097	\$41,515	\$3,269	\$63,130	\$12,426	\$65,914	\$178,843
<u>Cost Adjustments</u>							
Deductions	(\$41,515)	(\$41,515)					
Additions: 1st							
Clerk	\$1,768			\$1,768			
Other	\$30,950	\$30,950					
Functional Cost	\$356,300	\$30,950	\$3,269	\$64,898	\$12,426	\$65,914	\$178,843
Reallocate Admin		(\$30,950)	\$313	\$6,038	\$1,189	\$6,305	\$17,105
Allocable Costs	\$356,300		\$3,582	\$70,936	\$13,615	\$72,219	\$195,948
Unallocated	(\$195,948)						(\$195,948)
1st Allocation	\$160,352		\$3,582	\$70,936	\$13,615	\$72,219	
Additions: 2nd							
Clerk	\$572			\$572			
Other	\$68,243	\$68,243					
Functional Cost	\$68,815	\$68,243		\$572			
Reallocate Admin		(\$68,243)	\$689	\$13,314	\$2,621	\$13,901	\$37,718
Allocable Costs	\$68,815		\$689	\$13,886	\$2,621	\$13,901	\$37,718
Unallocated	(\$37,718)						(\$37,718)
2nd Allocation	\$31,097		\$689	\$13,886	\$2,621	\$13,901	
Total allocated	\$191,449		\$4,271	\$84,822	\$16,236	\$86,120	

Treasurer
Detail allocation of
Utilities

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD316 Zephyr Water Utility Dist	230	9.738 %	\$349		\$349	\$67	\$416
FD319 Cave Rock/Uppaway Water Sys	250	10.584 %	\$379		\$379	\$73	\$452
FD320 Skyland Water System	214	9.060 %	\$325		\$325	\$62	\$387
FD325 Sewer Utility	41	1.736 %	\$62		\$62	\$12	\$74
FD326 Carson Valley Water Utility	<u>1,627</u>	<u>68.882 %</u>	<u>\$2,467</u>		<u>\$2,467</u>	<u>\$475</u>	<u>\$2,942</u>
Total	<u>2,362</u>	<u>100.000 %</u>	<u>\$3,582</u>		<u>\$3,582</u>	<u>\$689</u>	<u>\$4,271</u>

(A) Alloc basis: Count of Utility Transactions by Fund

Source: Budget Cross Organization Report

Treasurer
Detail allocation of
Banking

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD204 Airport	113	1.653 %	\$1,173		\$1,173	\$230	\$1,403
FD216 Social Services	41	0.600 %	\$425		\$425	\$83	\$508
FD232 Road Operating	25	0.366 %	\$259		\$259	\$51	\$310
FD242 China Spring Youth Camp	88	1.287 %	\$913		\$913	\$179	\$1,092
FD255 911 Emergency Svcs	32	0.468 %	\$332		\$332	\$65	\$397
FD260 Senior Services Program	278	4.067 %	\$2,885		\$2,885	\$565	\$3,450
FD610 Gardnerville Town	154	2.253 %	\$1,598		\$1,598	\$313	\$1,911
FD611 Gardnerville Health & San	425	6.217 %	\$4,410		\$4,410	\$863	\$5,273
FD620 Genoa Town	196	2.867 %	\$2,034		\$2,034	\$398	\$2,432
FD630 Minden Town	90	1.317 %	\$934		\$934	\$183	\$1,117
FD650 East Fork Fire	97	1.419 %	\$1,007		\$1,007	\$197	\$1,204
FD653 Paramedics	222	3.248 %	\$2,304		\$2,304	\$451	\$2,755
FD309 Self Insurance	11	0.161 %	\$114		\$114	\$22	\$136
Animal Care & Services	423	6.188 %	\$4,389		\$4,389	\$859	\$5,248
Community Development Building Dept	2,176	31.831 %	\$22,580		\$22,580	\$4,420	\$27,000
Community Development Planning	1,225	17.920 %	\$12,712		\$12,712	\$2,488	\$15,200
Community Development Engineering	261	3.818 %	\$2,708		\$2,708	\$530	\$3,238
Communications	12	0.176 %	\$125		\$125	\$24	\$149
FD234 Parks Operations	108	1.580 %	\$1,121		\$1,121	\$219	\$1,340
FD245 Erosion Control TRPA	2	0.029 %	\$21		\$21	\$4	\$25
FD234 Library	89	1.302 %	\$924		\$924	\$181	\$1,105
FD234 Kahle Community Center	342	5.003 %	\$3,549		\$3,549	\$695	\$4,244
FD234 Recreation	412	6.027 %	\$4,275		\$4,275	\$837	\$5,112
Weed Control	1	0.015 %	\$10		\$10	\$2	\$12
FD313 Motor Pool/Vehicle Maintenance	12	0.176 %	\$125		\$125	\$24	\$149
All Other	1	0.012 %	\$9		\$9	\$3	\$12
Total	6,836	100.000 %	\$70,936		\$70,936	\$13,886	\$84,822

(A) Alloc basis: County of Transactions by Department or Fund

Source:

Treasurer
Detail allocation of
Room Tax

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD234 Room Tax Admin	100	100.000 %	\$13,615		\$13,615	\$2,621	\$16,236
Total	100	100.000 %	\$13,615		\$13,615	\$2,621	\$16,236

(A) Alloc basis: Direct Allocation to Room Tax

Source:

Treasurer
Detail allocation of
Property Tax Collection

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD885 Mosquito District	6,380	2.442 %	\$1,763		\$1,763	\$339	\$2,102
FD650 East Fork Fire	13,986	5.352 %	\$3,865		\$3,865	\$744	\$4,609
FD610 Gardnerville Town	2,363	0.904 %	\$653		\$653	\$126	\$779
FD620 Genoa Town	109	0.042 %	\$30		\$30	\$6	\$36
FD630 Minden Town	2,146	0.821 %	\$593		\$593	\$114	\$707
FD255 911 Emergency Svcs	9,781	3.743 %	\$2,703		\$2,703	\$520	\$3,223
FD242 China Spring Youth Camp	7,872	3.013 %	\$2,176		\$2,176	\$419	\$2,595
FD202 NV Cooperative Ext	8,150	3.119 %	\$2,252		\$2,252	\$434	\$2,686
FD605 Dc Redevelopment Admin	3,638	1.392 %	\$1,005		\$1,005	\$194	\$1,199
FD319 Cave Rock/Uppaway Water Sys	18	0.007 %	\$5		\$5	\$1	\$6
FD320 Skyland Water System	12	0.005 %	\$3		\$3	\$1	\$4
FD316 Zephyr Water Utility Dist	23	0.009 %	\$6		\$6	\$1	\$7
FD653 Paramedics	10,267	3.929 %	\$2,838		\$2,838	\$546	\$3,384
FD215 Medical Asst to Indigents	11,375	4.353 %	\$3,144		\$3,144	\$605	\$3,749
FD309 Self Insurance	8,150	3.119 %	\$2,252		\$2,252	\$434	\$2,686
FD244 Western NV Regional Youth	8,635	3.304 %	\$2,386		\$2,386	\$459	\$2,845
FD405 Ad Val Capital Projects	9,889	3.784 %	\$2,733		\$2,733	\$526	\$3,259
FD216 Social Services	9,001	3.445 %	\$2,488		\$2,488	\$479	\$2,967
FD214 St MV Accident Indigent	8,367	3.202 %	\$2,312		\$2,312	\$445	\$2,757
FD314 Water Utility	62	0.024 %	\$17		\$17	\$3	\$20
All Other	141,087	53.991 %	\$38,995		\$38,995	\$7,505	\$46,500
Total	261,311	100.000 %	\$72,219		\$72,219	\$13,901	\$86,120

(A) Alloc basis: Count by Fund
Source: Larry Weckerle

Treasurer
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Utilities</u>	<u>Banking</u>	<u>Room Tax</u>	<u>Property Tax Collection</u>
FD309 Self Insurance	\$2,822		\$136		\$2,686
Communications	\$149		\$149		
Animal Care & Services	\$5,248		\$5,248		
Community Development Building Dept	\$27,000		\$27,000		
Community Development Planning	\$15,200		\$15,200		
Community Development Engineering	\$3,238		\$3,238		
Weed Control	\$12		\$12		
FD202 NV Cooperative Ext	\$2,686				\$2,686
FD204 Airport	\$1,403		\$1,403		
FD214 St MV Accident Indigent	\$2,757				\$2,757
FD215 Medical Asst to Indigents	\$3,749				\$3,749
FD216 Social Services	\$3,475		\$508		\$2,967
FD232 Road Operating	\$310		\$310		
FD234 Room Tax Admin	\$16,236			\$16,236	
FD234 Library	\$1,105		\$1,105		
FD234 Parks Operations	\$1,340		\$1,340		
FD234 Recreation	\$5,112		\$5,112		
FD234 Kahle Community Center	\$4,244		\$4,244		
FD242 China Spring Youth Camp	\$3,687		\$1,092		\$2,595
FD244 Western NV Regional Youth	\$2,845				\$2,845
FD245 Erosion Control TRPA	\$25		\$25		
FD255 911 Emergency Svcs	\$3,620		\$397		\$3,223
FD260 Senior Services Program	\$3,450		\$3,450		
FD313 Motor Pool/Vehicle Maintenance	\$149		\$149		
FD314 Water Utility	\$20				\$20
FD316 Zephyr Water Utility Dist	\$423	\$416			\$7
FD319 Cave Rock/Uppaway Water Sys	\$458	\$452			\$6
FD320 Skyland Water System	\$391	\$387			\$4
FD325 Sewer Utility	\$74	\$74			
FD326 Carson Valley Water Utility	\$2,942	\$2,942			
FD405 Ad Val Capital Projects	\$3,259				\$3,259
FD605 Dc Redevelopment Admin	\$1,199				\$1,199
FD610 Gardnerville Town	\$2,690		\$1,911		\$779
FD611 Gardnerville Health & San	\$5,273		\$5,273		
FD620 Genoa Town	\$2,468		\$2,432		\$36
FD630 Minden Town	\$1,824		\$1,117		\$707
FD650 East Fork Fire	\$5,813		\$1,204		\$4,609
FD653 Paramedics	\$6,139		\$2,755		\$3,384
FD885 Mosquito District	\$2,102				\$2,102
All Other	\$46,512		\$12		\$46,500
Total	\$191,449	\$4,271	\$84,822	\$16,236	\$86,120

SCHEDULE 6.01

GENERAL SERVICES

NATURE AND EXTENT OF SERVICE

The General Services department is overseen by the County Manager's Office and provides countywide mail services. This includes mail pick-up and delivery, maintenance of equipment and supplies used by multiple departments, including the postage scale and meter, copy machines, and facsimile machines. Liability insurance, countywide print, postage and county memberships are also provided through General Services.

Costs are allocated as follows:

- **Postage** - These costs are related to the postage activities. Costs are allocated based on postage expenses by General Fund Departments or Funds.
- **Motor Pool** – These costs are related to motor pool vehicle maintenance for departments in the General Fund. Costs are allocated based on vehicle cost by Department.
- **Equipment Lease** – These costs are related to the lease of copy machines in the County. Costs are allocated based on the number of leases by General Fund Departments or Funds.
- **Paper Supplies** – These costs are related to supply orders. Costs are allocated based on the costs of the orders by Department.
- **Office Supplies** – These costs are related to office supplies for the Board of County Commissioners, County Manager, Comptroller and Human Resources. Costs are allocated equally to these departments
- **County Manager** – These costs are related to the Douglas County TV contract and dues for NACO and the Nevada Ethics Commission. Costs are allocation directly to the County Manager for further allocation.
- **General Government** – These costs are related to general government activities. Costs are identified but not allocated.
- **Professional Services** – These costs are related to Lobbying activities on behalf of the County and are disallowed and not allocated.

General Services
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$1,810,746			\$1,810,746
Allocated additions:				
101194 - Human Resources		\$532	\$532	
101341 - District Attorney		\$696	\$696	
101521 - Building Services		\$8,999	\$8,999	
309817 - FD309 Self Insurance		\$320	\$320	
101122 - County Manager		\$6,894	\$6,894	
101172 - Finance		\$10,654	\$10,654	
Total allocated additions:		<u>\$28,095</u>	<u>\$28,095</u>	<u>\$28,095</u>
Total to be allocated	<u>\$1,810,746</u>	<u>\$28,095</u>		<u>\$1,838,841</u>

General Services
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Postage</u>	<u>Motor Pool</u>	<u>Equipment Lease</u>	<u>Paper Supplies</u>	<u>Office Supplies</u>	<u>County Manager</u>	<u>General Government</u>	<u>Professional Services</u>
<u>Other Expense and Cost</u>										
SALARIES & WAGES										
FRINGE BENEFITS										
<u>Other Expense and Cost</u>										
POSTAGE	\$152,249		\$152,249							
MOTOR POOL	\$152,456			\$152,456						
EQUIPMENT LEASE	\$64,310				\$64,310					
PAPER SUPPLIES	\$16,062					\$16,062				
OFFICE SUPPLIES	\$5,941						\$5,941			
COUNTY MANAGER	\$64,655							\$64,655		
GENERAL GOVERNMENT	\$1,269,477								\$1,269,477	
PROFESSIONAL SERVICE	\$85,596									\$85,596
Departmental Expenditures	\$1,810,746		\$152,249	\$152,456	\$64,310	\$16,062	\$5,941	\$64,655	\$1,269,477	\$85,596
Functional Cost	\$1,810,746		\$152,249	\$152,456	\$64,310	\$16,062	\$5,941	\$64,655	\$1,269,477	\$85,596
Allocable Costs	\$1,810,746		\$152,249	\$152,456	\$64,310	\$16,062	\$5,941	\$64,655	\$1,269,477	\$85,596
Unallocated	(\$1,355,073)								(\$1,269,477)	(\$85,596)
1st Allocation	\$455,673		\$152,249	\$152,456	\$64,310	\$16,062	\$5,941	\$64,655		
Additions: 2nd										
Building Services	\$8,999							\$8,999		
Other	\$19,096	\$19,096								
Functional Cost	\$28,095	\$19,096						\$8,999		
Reallocate Admin		(\$19,096)	\$1,606	\$1,608	\$678	\$169	\$63	\$682	\$13,388	\$902
Allocable Costs	\$28,095		\$1,606	\$1,608	\$678	\$169	\$63	\$9,681	\$13,388	\$902
Unallocated	(\$14,290)								(\$13,388)	(\$902)
2nd Allocation	\$13,805		\$1,606	\$1,608	\$678	\$169	\$63	\$9,681		
Total allocated	\$469,478		\$153,855	\$154,064	\$64,988	\$16,231	\$6,004	\$74,336		

General Services
Detail allocation of
Postage

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
County Manager	318	0.395 %	\$601		\$601	\$8	\$609
Geographic Information Systems	49	0.061 %	\$93		\$93		\$93
Assessor	4,243	5.267 %	\$8,019		\$8,019	\$107	\$8,126
Finance	992	1.231 %	\$1,875		\$1,875	\$25	\$1,900
Recorder	3,790	4.704 %	\$7,162		\$7,162	\$96	\$7,258
Public Works Administration	6,421	7.970 %	\$12,135		\$12,135	\$162	\$12,297
Clerk-Elections	6,074	7.540 %	\$11,479		\$11,479	\$153	\$11,632
Treasurer	12,594	15.633 %	\$23,801		\$23,801		\$23,801
Communications	209	0.259 %	\$395		\$395	\$5	\$400
Information Systems	58	0.072 %	\$110		\$110	\$1	\$111
Human Resources	1,523	1.890 %	\$2,878		\$2,878	\$38	\$2,916
Sheriff Administration Services	7,446	9.243 %	\$14,072		\$14,072	\$188	\$14,260
Court Clerk	1,179	1.463 %	\$2,228		\$2,228	\$30	\$2,258
District Court 1	748	0.928 %	\$1,414		\$1,414	\$19	\$1,433
District Court II	787	0.977 %	\$1,487		\$1,487	\$20	\$1,507
District Attorney	2,493	3.095 %	\$4,711		\$4,711	\$63	\$4,774
DA Child Support	3,886	4.824 %	\$7,344		\$7,344	\$98	\$7,442
JPO Detention Center	85	0.106 %	\$161		\$161	\$2	\$163
Juvenile Probation	868	1.077 %	\$1,640		\$1,640	\$22	\$1,662
FD242 China Spring Youth Camp	509	0.632 %	\$962		\$962	\$13	\$975
East Fork Justice Court	1,857	2.305 %	\$3,509		\$3,509	\$47	\$3,556
Tahoe Justice Court	1,914	2.376 %	\$3,617		\$3,617	\$48	\$3,665
Community Development Admin	5,615	6.970 %	\$10,611		\$10,611	\$142	\$10,753
CASA	588	0.730 %	\$1,111		\$1,111	\$15	\$1,126
Weed Control	409	0.508 %	\$773		\$773	\$10	\$783
FD216 Social Services	1,323	1.642 %	\$2,500		\$2,500	\$33	\$2,533
FD204 Airport	732	0.909 %	\$1,383		\$1,383	\$18	\$1,401
FD260 Senior Services Program	1,042	1.293 %	\$1,969		\$1,969	\$26	\$1,995
FD234 Room Tax Admin	74	0.092 %	\$140		\$140	\$2	\$142
FD255 911 Emergency Svcs	84	0.104 %	\$159		\$159	\$2	\$161
FD234 Parks Operations	157	0.195 %	\$297		\$297	\$4	\$301
FD234 Recreation	3,463	4.299 %	\$6,545		\$6,545	\$87	\$6,632
Clerk	4,316	5.357 %	\$8,157		\$8,157		\$8,157
County Commissioners	144	0.179 %	\$272		\$272	\$4	\$276
Tahoe General Services	3,875	4.810 %	\$7,323		\$7,323	\$98	\$7,421
Animal Care & Services	697	0.864 %	\$1,316		\$1,316	\$20	\$1,336
Total	80,562	100.000 %	\$152,249		\$152,249	\$1,606	\$153,855

(A) Alloc basis: Postage Expenses by GF Departments and Funds

Source: Kathy Lewis/Heather Fields

**General Services
Detail allocation of
Motor Pool**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Animal Care & Services	83,397	11.672 %	\$17,795		\$17,795	\$188	\$17,983
Assessor	76,231	10.669 %	\$16,266		\$16,266	\$172	\$16,438
Community Development Admin	104,138	14.575 %	\$22,220		\$22,220	\$234	\$22,454
Tahoe Constable	49,932	6.988 %	\$10,654		\$10,654	\$112	\$10,766
County Manager	21,565	3.018 %	\$4,601		\$4,601	\$49	\$4,650
District Attorney	58,678	8.212 %	\$12,520		\$12,520	\$132	\$12,652
JPO Detention Center	19,466	2.724 %	\$4,154		\$4,154	\$44	\$4,198
Juvenile Probation	158,894	22.238 %	\$33,904		\$33,904	\$358	\$34,262
Records Management	17,669	2.473 %	\$3,770		\$3,770	\$40	\$3,810
Information Systems	23,646	3.309 %	\$5,045		\$5,045	\$53	\$5,098
Building Services	51,378	7.191 %	\$10,963		\$10,963	\$116	\$11,079
Communications	49,512	6.931 %	\$10,564		\$10,564	\$110	\$10,674
Total	714,506	100.000 %	\$152,456		\$152,456	\$1,608	\$154,064

(A) Alloc basis: Vehicle Cost by Department

Source: Kathy Lewis/Heather Fields

**General Services
Detail allocation of
Equipment Lease**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
County Commissioners	912	9.120 %	\$5,865		\$5,865	\$72	\$5,937
Clerk	1,330	13.300 %	\$8,553		\$8,553		\$8,553
Community Development Admin	387	3.870 %	\$2,489		\$2,489	\$31	\$2,520
Finance	912	9.120 %	\$5,865		\$5,865	\$72	\$5,937
County Manager	1,224	12.240 %	\$7,872		\$7,872	\$97	\$7,969
DA Child Support	294	2.940 %	\$1,891		\$1,891	\$23	\$1,914
District Attorney	1,581	15.810 %	\$10,167		\$10,167	\$125	\$10,292
Human Resources	859	8.590 %	\$5,524		\$5,524	\$68	\$5,592
Sheriff Administration	1,992	19.920 %	\$12,811		\$12,811	\$158	\$12,969
Tahoe General Services	404	4.040 %	\$2,598		\$2,598	\$32	\$2,630
Treasurer	105	1.050 %	\$675		\$675		\$675
Total	10,000	100.000 %	\$64,310		\$64,310	\$678	\$64,988

(A) Alloc basis: Number of Copier Leases by GF Departments and Funds

Source: Kathy Lewis/Heather Fields

**General Services
Detail allocation of
Paper Supplies**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
DA Child Support	235	1.667 %	\$268		\$268	\$3	\$271
County Manager	978	6.940 %	\$1,115		\$1,115	\$13	\$1,128
Human Resources	1,593	11.303 %	\$1,816		\$1,816	\$21	\$1,837
Finance	1,880	13.340 %	\$2,143		\$2,143	\$25	\$2,168
Information Systems	321	2.278 %	\$366		\$366	\$4	\$370
County Commissioners	481	3.413 %	\$548		\$548	\$6	\$554
Tahoe General Services	1,244	8.827 %	\$1,418		\$1,418	\$16	\$1,434
Clerk	1,243	8.820 %	\$1,417		\$1,417		\$1,417
District Attorney	4,481	31.796 %	\$5,107		\$5,107	\$59	\$5,166
Community Development Admin	1,348	9.565 %	\$1,536		\$1,536	\$18	\$1,554
Sheriff Administration	289	2.051 %	\$328		\$328	\$4	\$332
Total	14,093	100.000 %	\$16,062		\$16,062	\$169	\$16,231

(A) Alloc basis: Number of Supply orders by GF Departments and Funds

Source: Kathy Lewis/Heather Fields

General Services
Detail allocation of
Office Supplies

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
County Commissioners	25	25.000 %	\$1,485		\$1,485	\$16	\$1,501
County Manager	25	25.000 %	\$1,485		\$1,485	\$16	\$1,501
Finance	25	25.000 %	\$1,485		\$1,485	\$16	\$1,501
Human Resources	25	25.000 %	\$1,486		\$1,486	\$15	\$1,501
Total	100	100.000 %	\$5,941		\$5,941	\$63	\$6,004

(A) Alloc basis: Allocated Evenly

Source: Kathy Lewis/Heather Fields

**General Services
Detail allocation of
County Manager**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
County Manager	1	100.000 %	\$64,655		\$64,655	\$9,681	\$74,336
Total	1	100.000 %	\$64,655		\$64,655	\$9,681	\$74,336

(A) Alloc basis: Allocated directly to County Manager (122)

Source: Kathy Lewis/Heather Fields

**General Services
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>Postage</u>	<u>Motor Pool</u>	<u>Equipment Lease</u>	<u>Paper Supplies</u>	<u>Office Supplies</u>	<u>County Manager</u>
Geographic Information Systems	\$93	\$93					
Clerk	\$18,127	\$8,157		\$8,553	\$1,417		
Treasurer	\$24,476	\$23,801		\$675			
Information Systems	\$5,579	\$111	\$5,098		\$370		
Human Resources	\$11,846	\$2,916		\$5,592	\$1,837	\$1,501	
Records Management	\$3,810		\$3,810				
District Attorney	\$32,884	\$4,774	\$12,652	\$10,292	\$5,166		
Building Services	\$11,079		\$11,079				
County Manager	\$90,193	\$609	\$4,650	\$7,969	\$1,128	\$1,501	\$74,336
Finance	\$11,506	\$1,900		\$5,937	\$2,168	\$1,501	
County Commissioners	\$8,268	\$276		\$5,937	\$554	\$1,501	
Assessor	\$24,564	\$8,126	\$16,438				
Recorder	\$7,258	\$7,258					
Clerk-Elections	\$11,632	\$11,632					
Tahoe General Services	\$11,485	\$7,421		\$2,630	\$1,434		
Communications	\$11,074	\$400	\$10,674				
Sheriff Administration	\$13,301			\$12,969	\$332		
Sheriff Administration Services	\$14,260	\$14,260					
Animal Care & Services	\$19,319	\$1,336	\$17,983				
Court Clerk	\$2,258	\$2,258					
District Court 1	\$1,433	\$1,433					
District Court II	\$1,507	\$1,507					
CASA	\$1,126	\$1,126					
DA Child Support	\$9,627	\$7,442		\$1,914	\$271		
Juvenile Probation	\$35,924	\$1,662	\$34,262				
JPO Detention Center	\$4,361	\$163	\$4,198				
East Fork Justice Court	\$3,556	\$3,556					
Tahoe Justice Court	\$3,665	\$3,665					
Tahoe Constable	\$10,766		\$10,766				
Community Development Admin	\$37,281	\$10,753	\$22,454	\$2,520	\$1,554		
Public Works Administration	\$12,297	\$12,297					
Weed Control	\$783	\$783					
FD204 Airport	\$1,401	\$1,401					
FD216 Social Services	\$2,533	\$2,533					
FD234 Room Tax Admin	\$142	\$142					
FD234 Parks Operations	\$301	\$301					
FD234 Recreation	\$6,632	\$6,632					
FD242 China Spring Youth Camp	\$975	\$975					
FD255 911 Emergency Svcs	\$161	\$161					
FD260 Senior Services Program	\$1,995	\$1,995					
Total	\$469,478	\$153,855	\$154,064	\$64,988	\$16,231	\$6,004	\$74,336

SCHEDULE 7.01

INFORMATION TECHNOLOGY

NATURE AND EXTENT OF SERVICE

The Information Technology (IT) Division serves as the County's resources for information technology guidance and is responsible for the planning, development and coordination of the County's IT systems. The Division ensures that the technology needs are identified, understood, prioritized and effectively implemented. General responsibilities for the Division are: general support to customers through the help desk, establish and maintain data management systems, establish technical standards for hardware, software and network equipment, oversee the installation and maintenance of computer hardware and software, and provide implementation and support of computer applications.

Costs are allocated as follows:

- **AS400** – These costs are associated with support of the AS400 mainframe server. Costs are allocated based on the number of client users of the AS/400 by General Fund Departments and Funds.
- **IT Projects** – These costs are associated with specific projects. Costs are allocated based on the number of hours spent on projects by General Fund Departments and Funds.
- **IT Technical Support for Servers** – These costs are associated with technology support activities related to servers. Costs are allocated based on the number of dedicated servers by General Fund Departments or Funds.
- **IT Technical Support for Workstations** – These costs are associated with technology support activities related to workstations. Costs are allocated based on the number of workstations or mobile data computers by General Fund Departments or Funds.
- **Software Program Maintenance** – These costs are associated with specific server-based software applications that are used by specific County departments. Costs are allocated to General Fund Departments or Funds based on the annual cost of support for the software.
- **County-wide Program Maintenance** – These costs are associated software applications that are used county-wide. Some examples of the software applications used are anti-virus and anti-spam software. Costs are allocated based on the number of workstations or mobile data computers by General Fund Departments or Funds.

Prepared by:

Information Systems
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$947,151			\$947,151
Allocated additions:				
100000 - Building Use Charge	\$8,950		\$8,950	
100001 - Equipment Use Charge	\$18,009		\$18,009	
101191 - General Services	\$5,521	\$58	\$5,579	
101194 - Human Resources		\$5,323	\$5,323	
101341 - District Attorney		\$696	\$696	
309817 - FD309 Self Insurance		\$3,202	\$3,202	
101122 - County Manager		\$17,558	\$17,558	
101172 - Finance		\$8,960	\$8,960	
Total allocated additions:	<u>\$32,480</u>	<u>\$35,797</u>	<u>\$68,277</u>	<u>\$68,277</u>
Total to be allocated	<u><u>\$979,631</u></u>	<u><u>\$35,797</u></u>		<u><u>\$1,015,428</u></u>

Information Systems
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>AS/400</u>	<u>IT Projects</u>	<u>IT Server Support</u>	<u>IT Workstation Support</u>	<u>Software Program Maint</u>	<u>County-wide Program Maint</u>
<u>Wages & Benefits</u>								
SALARIES & WAGES	\$522,413	\$141,678	\$75,175	\$16,299	\$140,581	\$148,680		
FRINGE BENEFITS	\$214,480	\$58,167	\$30,864	\$6,692	\$57,717	\$61,040		
<u>Other Expense and Cost</u>								
SOFTWARE PROG MAINT	\$169,526						\$17,321	\$152,205
SERVICES & SUPPLIES	\$40,732	\$11,047	\$5,861	\$1,271	\$10,961	\$11,592		
Departmental Expenditures	\$947,151	\$210,892	\$111,900	\$24,262	\$209,259	\$221,312	\$17,321	\$152,205
Additions: 1st								
Other	\$32,480	\$32,480						
Functional Cost	\$979,631	\$243,372	\$111,900	\$24,262	\$209,259	\$221,312	\$17,321	\$152,205
Reallocate Admin		(\$243,372)	\$36,989	\$8,020	\$69,171	\$73,155	\$5,725	\$50,312
Allocable Costs	\$979,631		\$148,889	\$32,282	\$278,430	\$294,467	\$23,046	\$202,517
1st Allocation	\$979,631		\$148,889	\$32,282	\$278,430	\$294,467	\$23,046	\$202,517
Additions: 2nd								
Other	\$35,797	\$35,797						
Functional Cost	\$35,797	\$35,797						
Reallocate Admin		(\$35,797)	\$5,441	\$1,180	\$10,174	\$10,760	\$842	\$7,400
Allocable Costs	\$35,797		\$5,441	\$1,180	\$10,174	\$10,760	\$842	\$7,400
2nd Allocation	\$35,797		\$5,441	\$1,180	\$10,174	\$10,760	\$842	\$7,400
Total allocated	\$1,015,428		\$154,330	\$33,462	\$288,604	\$305,227	\$23,888	\$209,917

Information Systems
Detail allocation of
AS/400

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
County Manager	6	2.553 %	\$3,801		\$3,801	\$153	\$3,954
Geographic Information Systems	6	2.553 %	\$3,801		\$3,801		\$3,801
Assessor	11	4.681 %	\$6,969		\$6,969	\$281	\$7,250
Finance	14	5.957 %	\$8,870		\$8,870	\$358	\$9,228
Recorder	11	4.681 %	\$6,969		\$6,969	\$281	\$7,250
Clerk	7	2.979 %	\$4,435		\$4,435		\$4,435
Treasurer	9	3.830 %	\$5,702		\$5,702		\$5,702
Human Resources	7	2.979 %	\$4,435		\$4,435	\$179	\$4,614
Sheriff Administration	34	14.468 %	\$21,541		\$21,541	\$869	\$22,410
Animal Care & Services	4	1.702 %	\$2,534		\$2,534	\$102	\$2,636
Community Development Admin	19	8.085 %	\$12,038		\$12,038	\$485	\$12,523
FD204 Airport	2	0.851 %	\$1,267		\$1,267	\$51	\$1,318
FD234 Parks Operations	2	0.851 %	\$1,267		\$1,267	\$51	\$1,318
FD216 Social Services	6	2.553 %	\$3,801		\$3,801	\$153	\$3,954
FD255 911 Emergency Svcs	25	10.638 %	\$15,839		\$15,839	\$639	\$16,478
FD610 Gardnerville Town	1	0.426 %	\$634		\$634	\$26	\$660
FD620 Genoa Town	1	0.426 %	\$634		\$634	\$26	\$660
FD630 Minden Town	2	0.851 %	\$1,267		\$1,267	\$51	\$1,318
FD650 East Fork Fire	6	2.553 %	\$3,801		\$3,801	\$153	\$3,954
All Other	10	4.255 %	\$6,336		\$6,336	\$255	\$6,591
Records Management	1	0.426 %	\$634		\$634	\$26	\$660
Public Works Utilities	7	2.979 %	\$4,435		\$4,435	\$179	\$4,614
FD242 China Spring Youth Camp	2	0.851 %	\$1,267		\$1,267	\$51	\$1,318
Court Clerk	5	2.128 %	\$3,168		\$3,168	\$128	\$3,296
District Attorney	22	9.362 %	\$13,939		\$13,939	\$562	\$14,501
District Court 1	1	0.426 %	\$634		\$634	\$26	\$660
East Fork Constable	1	0.426 %	\$634		\$634	\$26	\$660
FD260 Senior Services Program	1	0.426 %	\$634		\$634	\$26	\$660
East Fork Justice Court	3	1.277 %	\$1,901		\$1,901	\$77	\$1,978
Tahoe Justice Court	1	0.426 %	\$634		\$634	\$26	\$660
Juvenile Probation	4	1.702 %	\$2,534		\$2,534	\$102	\$2,636
FD234 Library	2	0.851 %	\$1,267		\$1,267	\$51	\$1,318
FD234 Recreation	1	0.426 %	\$634		\$634	\$26	\$660
FD202 NV Cooperative Ext	1	0.422 %	\$633		\$633	\$22	\$655
Total	235	100.000 %	\$148,889		\$148,889	\$5,441	\$154,330

(A) Alloc basis: Number of Users by General Fund Department or Fund

Source: Jeff Cruson

Information Systems
Detail allocation of
IT Projects

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD204 Airport	100	19.084 %	\$6,161		\$6,161	\$225	\$6,386
FD654 Effph Construction Res	60	11.450 %	\$3,696		\$3,696	\$135	\$3,831
FD260 Senior Services Program	63	12.023 %	\$3,881		\$3,881	\$142	\$4,023
Sheriff Administration	181	34.542 %	\$11,151		\$11,151	\$408	\$11,559
Recorder	40	7.634 %	\$2,464		\$2,464	\$90	\$2,554
Public Works Utilities	80	15.267 %	\$4,929		\$4,929	\$180	\$5,109
All Other							
Total	<u>524</u>	<u>100.000 %</u>	<u>\$32,282</u>		<u>\$32,282</u>	<u>\$1,180</u>	<u>\$33,462</u>

(A) Alloc basis: Number of Hours by General Fund Department or Fund

Source: Jeff Cruson

Information Systems
Detail allocation of
IT Server Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
County Manager	1	1.389 %	\$3,867		\$3,867	\$141	\$4,008
Recorder	1	1.389 %	\$3,867		\$3,867	\$141	\$4,008
Sheriff Administration	4	5.556 %	\$15,468		\$15,468	\$565	\$16,033
Public Works Utilities	1	1.389 %	\$3,867		\$3,867	\$141	\$4,008
FD204 Airport	1	1.389 %	\$3,867		\$3,867	\$141	\$4,008
FD216 Social Services	1	1.389 %	\$3,867		\$3,867	\$141	\$4,008
FD234 Parks Operations	1	1.389 %	\$3,867		\$3,867	\$141	\$4,008
FD234 Recreation	1	1.389 %	\$3,867		\$3,867	\$141	\$4,008
FD255 911 Emergency Svcs	7	9.722 %	\$27,070		\$27,070	\$989	\$28,059
FD260 Senior Services Program	1	1.389 %	\$3,867		\$3,867	\$141	\$4,008
FD610 Gardnerville Town	1	1.389 %	\$3,867		\$3,867	\$141	\$4,008
FD650 East Fork Fire	5	6.944 %	\$19,335		\$19,335	\$707	\$20,042
All Other	47	65.277 %	\$181,754		\$181,754	\$6,644	\$188,398
Total	72	100.000 %	\$278,430		\$278,430	\$10,174	\$288,604

(A) Alloc basis: Number of Servers by Department or Fund

Source: Jeff Cruson

Information Systems
Detail allocation of
IT Workstation Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
County Manager	16	2.904 %	\$8,551		\$8,551	\$334	\$8,885
Geographic Information Systems	11	1.996 %	\$5,879		\$5,879		\$5,879
Assessor	16	2.904 %	\$8,551		\$8,551	\$334	\$8,885
Finance	17	3.085 %	\$9,085		\$9,085	\$355	\$9,440
Recorder	14	2.541 %	\$7,482		\$7,482	\$293	\$7,775
Clerk	13	2.359 %	\$6,947		\$6,947		\$6,947
Treasurer	12	2.178 %	\$6,413		\$6,413		\$6,413
Communications	6	1.089 %	\$3,207		\$3,207	\$125	\$3,332
Human Resources	7	1.270 %	\$3,741		\$3,741	\$146	\$3,887
Sheriff Administration	154	27.949 %	\$82,301		\$82,301	\$3,218	\$85,519
Animal Care & Services	4	0.726 %	\$2,138		\$2,138	\$84	\$2,222
Community Development Admin	36	6.534 %	\$19,239		\$19,239	\$752	\$19,991
Building Services	8	1.452 %	\$4,275		\$4,275	\$167	\$4,442
FD204 Airport	7	1.270 %	\$3,741		\$3,741	\$146	\$3,887
FD216 Social Services	15	2.722 %	\$8,016		\$8,016	\$313	\$8,329
FD234 Parks Operations	22	3.993 %	\$11,757		\$11,757	\$460	\$12,217
FD255 911 Emergency Svcs	16	2.904 %	\$8,551		\$8,551	\$334	\$8,885
FD260 Senior Services Program	11	1.996 %	\$5,879		\$5,879	\$230	\$6,109
FD610 Gardnerville Town	13	2.359 %	\$6,947		\$6,947	\$272	\$7,219
FD620 Genoa Town	4	0.726 %	\$2,138		\$2,138	\$84	\$2,222
FD630 Minden Town	6	1.089 %	\$3,207		\$3,207	\$125	\$3,332
FD650 East Fork Fire	57	10.345 %	\$30,462		\$30,462	\$1,191	\$31,653
All Other	59	10.708 %	\$31,531		\$31,531	\$1,233	\$32,764
Public Works Administration	7	1.270 %	\$3,741		\$3,741	\$146	\$3,887
Public Works Utilities	14	2.541 %	\$7,482		\$7,482	\$293	\$7,775
Records Management	6	1.090 %	\$3,206		\$3,206	\$125	\$3,331
Total	551	100.000 %	\$294,467		\$294,467	\$10,760	\$305,227

(A) Alloc basis: Number of Workstations by Department for Fund

Source: Jeff Cruson

Information Systems
Detail allocation of
Software Program Maint

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Finance	2,470	14.755 %	\$3,400		\$3,400	\$130	\$3,530
Community Development Admin	500	2.987 %	\$688		\$688	\$26	\$714
Assessor	13,020	77.778 %	\$17,925		\$17,925	\$686	\$18,611
Treasurer	750	4.480 %	\$1,033		\$1,033		\$1,033
Total	<u>16,740</u>	<u>100.000 %</u>	<u>\$23,046</u>		<u>\$23,046</u>	<u>\$842</u>	<u>\$23,888</u>

(A) Alloc basis: Cost of Software by General Fund Department or Fund

Source: Jeff Cruson

Information Systems
Detail allocation of
County-wide Program Maint

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
County Manager	16	2.904 %	\$5,881		\$5,881	\$230	\$6,111
Geographic Information Systems	11	1.996 %	\$4,043		\$4,043		\$4,043
Assessor	16	2.904 %	\$5,881		\$5,881	\$230	\$6,111
Finance	17	3.085 %	\$6,248		\$6,248	\$244	\$6,492
Recorder	14	2.541 %	\$5,146		\$5,146	\$201	\$5,347
Clerk	13	2.359 %	\$4,778		\$4,778		\$4,778
Treasurer	12	2.178 %	\$4,411		\$4,411		\$4,411
Communications	6	1.089 %	\$2,205		\$2,205	\$86	\$2,291
Human Resources	7	1.270 %	\$2,573		\$2,573	\$101	\$2,674
Sheriff Administration	154	27.949 %	\$56,602		\$56,602	\$2,213	\$58,815
Animal Care & Services	4	0.726 %	\$1,470		\$1,470	\$57	\$1,527
Community Development Admin	36	6.534 %	\$13,232		\$13,232	\$517	\$13,749
Building Services	8	1.452 %	\$2,940		\$2,940	\$115	\$3,055
FD204 Airport	7	1.270 %	\$2,573		\$2,573	\$101	\$2,674
FD216 Social Services	15	2.722 %	\$5,513		\$5,513	\$216	\$5,729
FD234 Parks Operations	22	3.993 %	\$8,086		\$8,086	\$316	\$8,402
FD255 911 Emergency Svcs	16	2.904 %	\$5,881		\$5,881	\$230	\$6,111
FD260 Senior Services Program	11	1.996 %	\$4,043		\$4,043	\$158	\$4,201
FD610 Gardnerville Town	13	2.359 %	\$4,778		\$4,778	\$187	\$4,965
FD620 Genoa Town	4	0.726 %	\$1,470		\$1,470	\$57	\$1,527
FD630 Minden Town	6	1.089 %	\$2,205		\$2,205	\$86	\$2,291
FD650 East Fork Fire	57	10.345 %	\$20,950		\$20,950	\$819	\$21,769
All Other	59	10.708 %	\$21,685		\$21,685	\$848	\$22,533
Public Works Administration	7	1.270 %	\$2,573		\$2,573	\$101	\$2,674
Public Works Utilities	14	2.541 %	\$5,146		\$5,146	\$201	\$5,347
Records Management	6	1.090 %	\$2,204		\$2,204	\$86	\$2,290
Total	551	100.000 %	\$202,517		\$202,517	\$7,400	\$209,917

(A) Alloc basis: Number of Workstations or Mobile Data Computers by General Fund Department or Fund

Source: Jeff Cruson

Information Systems
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>AS/400</u>	<u>IT Projects</u>	<u>IT Server Support</u>	<u>IT Workstation Support</u>	<u>Software Program Maint</u>	<u>County-wide Program Maint</u>
Geographic Information Systems	\$13,723	\$3,801			\$5,879		\$4,043
Clerk	\$16,160	\$4,435			\$6,947		\$4,778
Treasurer	\$17,559	\$5,702			\$6,413	\$1,033	\$4,411
Human Resources	\$11,175	\$4,614			\$3,887		\$2,674
Records Management	\$6,281	\$660			\$3,331		\$2,290
District Attorney	\$14,501	\$14,501					
Building Services	\$7,497				\$4,442		\$3,055
County Manager	\$22,958	\$3,954		\$4,008	\$8,885		\$6,111
Finance	\$28,690	\$9,228			\$9,440	\$3,530	\$6,492
Assessor	\$40,857	\$7,250			\$8,885	\$18,611	\$6,111
Recorder	\$26,934	\$7,250	\$2,554	\$4,008	\$7,775		\$5,347
Communications	\$5,623				\$3,332		\$2,291
Sheriff Administration	\$194,336	\$22,410	\$11,559	\$16,033	\$85,519		\$58,815
Animal Care & Services	\$6,385	\$2,636			\$2,222		\$1,527
Court Clerk	\$3,296	\$3,296					
District Court 1	\$660	\$660					
Juvenile Probation	\$2,636	\$2,636					
East Fork Justice Court	\$1,978	\$1,978					
Tahoe Justice Court	\$660	\$660					
East Fork Constable	\$660	\$660					
Community Development Admin	\$46,977	\$12,523			\$19,991	\$714	\$13,749
Public Works Administration	\$6,561				\$3,887		\$2,674
Public Works Utilities	\$26,853	\$4,614	\$5,109	\$4,008	\$7,775		\$5,347
FD202 NV Cooperative Ext	\$655	\$655					
FD204 Airport	\$18,273	\$1,318	\$6,386	\$4,008	\$3,887		\$2,674
FD216 Social Services	\$22,020	\$3,954		\$4,008	\$8,329		\$5,729
FD234 Library	\$1,318	\$1,318					
FD234 Parks Operations	\$25,945	\$1,318		\$4,008	\$12,217		\$8,402
FD234 Recreation	\$4,668	\$660		\$4,008			
FD242 China Spring Youth Camp	\$1,318	\$1,318					
FD255 911 Emergency Svcs	\$59,533	\$16,478		\$28,059	\$8,885		\$6,111
FD260 Senior Services Program	\$19,001	\$660	\$4,023	\$4,008	\$6,109		\$4,201
FD610 Gardnerville Town	\$16,852	\$660		\$4,008	\$7,219		\$4,965
FD620 Genoa Town	\$4,409	\$660			\$2,222		\$1,527
FD630 Minden Town	\$6,941	\$1,318			\$3,332		\$2,291
FD650 East Fork Fire	\$77,418	\$3,954		\$20,042	\$31,653		\$21,769
FD654 Effph Construction Res	\$3,831		\$3,831				
All Other	\$250,286	\$6,591		\$188,398	\$32,764		\$22,533
Total	\$1,015,428	\$154,330	\$33,462	\$288,604	\$305,227	\$23,888	\$209,917

SCHEDULE 8.01

HUMAN RESOURCES

NATURE AND EXTENT OF SERVICE

The Human Resources Department is for the county's personnel management and risk management/safety services, as well as provides professional consulting services to all departments. These administrative services include job recruitment and employment, employee and labor relations, job analysis and classification, records management, policy and procedure development and administration, risk management and employee safety programs, benefits and compensation administration, staff training, performance management, and organizational development.

Costs are allocated as follows:

- **General Human Resources** - These costs are associated with providing general Human Resource services. Costs are allocated based on a Full Time Equivalent (FTE) count by General Fund Departments or Funds.
- **Recruitments** – These costs are associated with Recruitment activities. Costs are allocated based on the number of recruitments by General Fund Departments or Funds.
- **Professional Services/Benefits** – These costs are related to Employee Benefits Broker costs. Costs are allocated based on a Full Time Equivalent (FTE) count by General Fund Departments or Funds participating in the County's benefits program.
- **Physicals** – These costs are related to providing required employee physicals for the Douglas County Sheriff's Office. Costs are allocated directly to Sheriff Administration (101 211).

Human Resources
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$483,015			\$483,015
Allocated additions:				
100000 - Building Use Charge	\$6,657		\$6,657	
100001 - Equipment Use Charge	\$1,283		\$1,283	
101152 - Geographic Information Systems	\$2,270	\$148	\$2,418	
101182 - Clerk	\$1,270	\$411	\$1,681	
101191 - General Services	\$11,704	\$142	\$11,846	
101192 - Information Systems	\$10,749	\$426	\$11,175	
101195 - Records Management		\$1,834	\$1,834	
101341 - District Attorney		\$56,161	\$56,161	
101521 - Building Services		\$7,802	\$7,802	
309817 - FD309 Self Insurance		\$1,281	\$1,281	
101122 - County Manager		\$4,736	\$4,736	
101172 - Finance		\$3,846	\$3,846	
Total allocated additions:	<u>\$33,933</u>	<u>\$76,787</u>	<u>\$110,720</u>	<u>\$110,720</u>
Total to be allocated	<u>\$516,948</u>	<u>\$76,787</u>		<u>\$593,735</u>

Human Resources
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>General Human Resources</u>	<u>Recruitments</u>	<u>Professional Services/Benefits</u>	<u>Physicals</u>
<u>Wages & Benefits</u>						
SALARIES & WAGES	\$231,594	\$18,574	\$139,836	\$67,880		\$5,304
FRINGE BENEFITS	\$97,987	\$7,859	\$59,165	\$28,720		\$2,243
<u>Other Expense and Cost</u>						
SERVICES & SUPPLIES	\$15,252	\$1,223	\$9,209	\$4,470		\$350
PROFESSIONAL SERVICES	\$54,681				\$54,681	
PHYSICALS	\$83,501					\$83,501
Departmental Expenditures	\$483,015	\$27,656	\$208,210	\$101,070	\$54,681	\$91,398
Additions: 1st						
Other	\$33,933		\$22,396	\$11,537		
Functional Cost	\$516,948	\$27,656	\$230,606	\$112,607	\$54,681	\$91,398
Reallocate Admin		(\$27,656)	\$12,646	\$6,138	\$3,321	\$5,551
Allocable Costs	\$516,948		\$243,252	\$118,745	\$58,002	\$96,949
1st Allocation	\$516,948		\$243,252	\$118,745	\$58,002	\$96,949
Additions: 2nd						
Other	\$76,787		\$50,679	\$26,108		
Functional Cost	\$76,787		\$50,679	\$26,108		
Allocable Costs	\$76,787		\$50,679	\$26,108		
2nd Allocation	\$76,787		\$50,679	\$26,108		
Total allocated	\$593,735		\$293,931	\$144,853	\$58,002	\$96,949

Human Resources
Detail allocation of
General Human Resources

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Assessor	9	1.590 %	\$3,868		\$3,868	\$838	\$4,706
County Commissioners	1	0.177 %	\$430		\$430	\$93	\$523
Treasurer	4	0.707 %	\$1,719		\$1,719		\$1,719
Court Clerk	5	0.883 %	\$2,149		\$2,149	\$466	\$2,615
Tahoe General Services	3	0.530 %	\$1,289		\$1,289	\$279	\$1,568
East Fork Justice Court	6	1.060 %	\$2,579		\$2,579	\$559	\$3,138
Tahoe Justice Court	4	0.707 %	\$1,719		\$1,719	\$373	\$2,092
District Attorney	17	3.004 %	\$7,306		\$7,306	\$1,584	\$8,890
DA Child Support	5	0.883 %	\$2,149		\$2,149	\$466	\$2,615
District Court 1	2	0.353 %	\$860		\$860	\$186	\$1,046
District Court II	2	0.353 %	\$860		\$860	\$186	\$1,046
CASA	1	0.177 %	\$430		\$430	\$93	\$523
Juvenile Probation	10	1.767 %	\$4,298		\$4,298	\$932	\$5,230
JPO Detention Center	7	1.237 %	\$3,008		\$3,008	\$652	\$3,660
Court Computer System	1	0.177 %	\$430		\$430	\$93	\$523
East Fork Constable	1	0.177 %	\$430		\$430	\$93	\$523
Tahoe Constable	2	0.353 %	\$860		\$860	\$186	\$1,046
Records Management	2	0.353 %	\$860		\$860	\$186	\$1,046
Recorder	6	1.060 %	\$2,579		\$2,579	\$559	\$3,138
Sheriff Administration	121	21.378 %	\$52,003		\$52,003	\$11,272	\$63,275
County Manager	3	0.530 %	\$1,289		\$1,289	\$279	\$1,568
Finance	10	1.767 %	\$4,298		\$4,298	\$932	\$5,230
Community Development Admin	5	0.883 %	\$2,149		\$2,149	\$466	\$2,615
Community Development Building Dept	5	0.883 %	\$2,149		\$2,149	\$466	\$2,615
Community Development Planning	6	1.060 %	\$2,579		\$2,579	\$559	\$3,138
Community Development Engineering	5	0.883 %	\$2,149		\$2,149	\$466	\$2,615
Public Works Administration	2	0.353 %	\$860		\$860	\$186	\$1,046
Geographic Information Systems	3	0.530 %	\$1,289		\$1,289		\$1,289
Communications	4	0.707 %	\$1,719		\$1,719	\$373	\$2,092
Information Systems	10	1.767 %	\$4,298		\$4,298		\$4,298
FD255 911 Emergency Svcs	20	3.534 %	\$8,595		\$8,595	\$1,863	\$10,458
Weed Control	4	0.707 %	\$1,719		\$1,719	\$373	\$2,092
FD202 NV Cooperative Ext	2	0.353 %	\$860		\$860	\$186	\$1,046
FD210 DC Water District	1	0.177 %	\$430		\$430	\$93	\$523
FD211 Solid Waste Management	1	0.177 %	\$430		\$430	\$93	\$523
FD216 Social Services	7	1.237 %	\$3,008		\$3,008	\$652	\$3,660
FD232 Road Operating	9	1.590 %	\$3,868		\$3,868	\$838	\$4,706
FD234 Room Tax Admin	15	2.650 %	\$6,447		\$6,447	\$1,397	\$7,844
FD242 China Spring Youth Camp	33	5.830 %	\$14,183		\$14,183	\$3,074	\$17,257
FD260 Senior Services Program	13	2.297 %	\$5,587		\$5,587	\$1,211	\$6,798
FD313 Motor Pool/Vehicle Maintenance	6	1.060 %	\$2,579		\$2,579	\$559	\$3,138

Human Resources
Detail allocation of
General Human Resources

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD316 Zephyr Water Utility Dist	2	0.353 %	\$860		\$860	\$186	\$1,046
FD319 Cave Rock/Uppaway Water Sys	2	0.353 %	\$860		\$860	\$186	\$1,046
FD320 Skyland Water System	1	0.177 %	\$430		\$430	\$93	\$523
FD325 Sewer Utility	4	0.707 %	\$1,719		\$1,719	\$373	\$2,092
FD430 Regional Transportation	2	0.353 %	\$860		\$860	\$186	\$1,046
FD650 East Fork Fire	72	12.721 %	\$30,944		\$30,944	\$6,708	\$37,652
FD610 Gardnerville Town	12	2.120 %	\$5,157		\$5,157	\$1,118	\$6,275
FD620 Genoa Town	3	0.530 %	\$1,289		\$1,289	\$279	\$1,568
FD630 Minden Town	14	2.473 %	\$6,017		\$6,017	\$1,304	\$7,321
FD605 Dc Redevelopment Admin	1	0.177 %	\$430		\$430	\$93	\$523
Clerk	4	0.707 %	\$1,719		\$1,719		\$1,719
FD885 Mosquito District	2	0.353 %	\$860		\$860	\$186	\$1,046
FD309 Self Insurance	1	0.177 %	\$430		\$430	\$93	\$523
Project Management	1	0.177 %	\$430		\$430	\$93	\$523
Economic Development	1	0.177 %	\$430		\$430	\$93	\$523
General Services	1	0.177 %	\$430		\$430		\$430
Animal Care & Services	4	0.707 %	\$1,719		\$1,719	\$373	\$2,092
FD234 Parks Operations	6	1.060 %	\$2,579		\$2,579	\$559	\$3,138
FD234 Rec Temp & Seasonal	12	2.120 %	\$5,157		\$5,157	\$1,118	\$6,275
FD234 Parks Temp & Seasonal	5	0.883 %	\$2,149		\$2,149	\$466	\$2,615
FD234 Recreation	7	1.237 %	\$3,008		\$3,008	\$652	\$3,660
FD234 Kahle Community Center	9	1.590 %	\$3,868		\$3,868	\$838	\$4,706
Alternative Sentencing	4	0.707 %	\$1,719		\$1,719	\$373	\$2,092
Security	2	0.353 %	\$860		\$860	\$186	\$1,046
FD234 Library	14	2.473 %	\$6,017		\$6,017	\$1,304	\$7,321
FD326 Carson Valley Water Utility	7	1.237 %	\$3,000		\$3,000	\$657	\$3,657
Total	566	100.000 %	\$243,252		\$243,252	\$50,679	\$293,931

(A) Alloc basis: Full Time Equivalent (FTE) by GF Departments and Funds

Source: Darcy Worms

Human Resources
Detail allocation of
Recruitments

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Geographic Information Systems	1	1.111 %	\$1,319		\$1,319		\$1,319
Finance	1	1.111 %	\$1,319		\$1,319	\$293	\$1,612
Recorder							
Clerk							
General Services							
District Attorney	1	1.111 %	\$1,319		\$1,319	\$293	\$1,612
JPO Detention Center							
Alternative Sentencing	1	1.111 %	\$1,319		\$1,319	\$293	\$1,612
East Fork Constable	1	1.111 %	\$1,319		\$1,319	\$293	\$1,612
Security							
Community Development Planning							
FD216 Social Services	3	3.333 %	\$3,958		\$3,958	\$880	\$4,838
FD234 Parks Operations	9	10.000 %	\$11,875		\$11,875	\$2,640	\$14,515
FD234 Kahle Community Center	8	8.889 %	\$10,555		\$10,555	\$2,347	\$12,902
FD242 China Spring Youth Camp	12	13.333 %	\$15,833		\$15,833	\$3,520	\$19,353
FD260 Senior Services Program	2	2.222 %	\$2,639		\$2,639	\$587	\$3,226
FD610 Gardnerville Town	4	4.444 %	\$5,278		\$5,278	\$1,173	\$6,451
FD630 Minden Town	7	7.778 %	\$9,236		\$9,236	\$2,053	\$11,289
FD650 East Fork Fire							
Assessor	2	2.222 %	\$2,639		\$2,639	\$587	\$3,226
Building Services	1	1.111 %	\$1,319		\$1,319	\$293	\$1,612
Community Development Admin	3	3.333 %	\$3,958		\$3,958	\$880	\$4,838
County Manager	1	1.111 %	\$1,319		\$1,319	\$293	\$1,612
Sheriff Administration	2	2.222 %	\$2,639		\$2,639	\$587	\$3,226
East Fork Justice Court	1	1.111 %	\$1,319		\$1,319	\$293	\$1,612
FD653 Paramedics	8	8.889 %	\$10,555		\$10,555	\$2,347	\$12,902
All Other	1	1.111 %	\$1,319		\$1,319	\$293	\$1,612
Juvenile Probation	5	5.556 %	\$6,597		\$6,597	\$1,467	\$8,064
Weed Control	3	3.333 %	\$3,958		\$3,958	\$880	\$4,838
Public Works Administration	2	2.222 %	\$2,639		\$2,639	\$587	\$3,226
FD232 Road Operating	1	1.111 %	\$1,319		\$1,319	\$293	\$1,612
FD234 Recreation	8	8.889 %	\$10,555		\$10,555	\$2,347	\$12,902
Tahoe Justice Court	1	1.111 %	\$1,319		\$1,319	\$293	\$1,612
FD620 Genoa Town	1	1.114 %	\$1,322		\$1,322	\$296	\$1,618
Total	90	100.000 %	\$118,745		\$118,745	\$26,108	\$144,853

(A) Alloc basis: Recruitment by GF Departments and Funds

Source: Darcy Worms

Human Resources
Detail allocation of
Professional Services/Benefits

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Assessor	9	1.590 %	\$922		\$922		\$922
County Commissioners	1	0.177 %	\$102		\$102		\$102
Treasurer	4	0.707 %	\$410		\$410		\$410
Court Clerk	5	0.883 %	\$512		\$512		\$512
Tahoe General Services	3	0.530 %	\$307		\$307		\$307
East Fork Justice Court	6	1.060 %	\$615		\$615		\$615
Tahoe Justice Court	4	0.707 %	\$410		\$410		\$410
District Attorney	17	3.004 %	\$1,742		\$1,742		\$1,742
DA Child Support	5	0.883 %	\$512		\$512		\$512
District Court 1	2	0.353 %	\$205		\$205		\$205
District Court II	2	0.353 %	\$205		\$205		\$205
CASA	1	0.177 %	\$102		\$102		\$102
Juvenile Probation	10	1.767 %	\$1,025		\$1,025		\$1,025
JPO Detention Center	7	1.237 %	\$717		\$717		\$717
Court Computer System	1	0.177 %	\$102		\$102		\$102
East Fork Constable	1	0.177 %	\$102		\$102		\$102
Tahoe Constable	2	0.353 %	\$205		\$205		\$205
Records Management	2	0.353 %	\$205		\$205		\$205
Recorder	6	1.060 %	\$615		\$615		\$615
Sheriff Administration	121	21.378 %	\$12,400		\$12,400		\$12,400
County Manager	3	0.530 %	\$307		\$307		\$307
Finance	10	1.767 %	\$1,025		\$1,025		\$1,025
Community Development Admin	5	0.883 %	\$512		\$512		\$512
Community Development Building Dept	5	0.883 %	\$512		\$512		\$512
Community Development Planning	6	1.060 %	\$615		\$615		\$615
Community Development Engineering	5	0.883 %	\$512		\$512		\$512
Public Works Administration	2	0.353 %	\$205		\$205		\$205
Geographic Information Systems	3	0.530 %	\$307		\$307		\$307
Communications	4	0.707 %	\$410		\$410		\$410
Information Systems	10	1.767 %	\$1,025		\$1,025		\$1,025
FD255 911 Emergency Svcs	20	3.534 %	\$2,050		\$2,050		\$2,050
Weed Control	4	0.707 %	\$410		\$410		\$410
FD202 NV Cooperative Ext	2	0.353 %	\$205		\$205		\$205
FD210 DC Water District	1	0.177 %	\$102		\$102		\$102
FD211 Solid Waste Management	1	0.177 %	\$102		\$102		\$102
FD216 Social Services	7	1.237 %	\$717		\$717		\$717
FD232 Road Operating	9	1.590 %	\$922		\$922		\$922
FD234 Room Tax Admin	15	2.650 %	\$1,537		\$1,537		\$1,537
FD242 China Spring Youth Camp	33	5.830 %	\$3,382		\$3,382		\$3,382
FD260 Senior Services Program	13	2.297 %	\$1,332		\$1,332		\$1,332
FD313 Motor Pool/Vehicle Maintenance	6	1.060 %	\$615		\$615		\$615

Human Resources
Detail allocation of
Professional Services/Benefits

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD316 Zephyr Water Utility Dist	2	0.353 %	\$205		\$205		\$205
FD319 Cave Rock/Uppaway Water Sys	2	0.353 %	\$205		\$205		\$205
FD320 Skyland Water System	1	0.177 %	\$102		\$102		\$102
FD325 Sewer Utility	4	0.707 %	\$410		\$410		\$410
FD430 Regional Transportation	2	0.353 %	\$205		\$205		\$205
FD650 East Fork Fire	72	12.721 %	\$7,378		\$7,378		\$7,378
FD610 Gardnerville Town	12	2.120 %	\$1,230		\$1,230		\$1,230
FD620 Genoa Town	3	0.530 %	\$307		\$307		\$307
FD630 Minden Town	14	2.473 %	\$1,435		\$1,435		\$1,435
FD605 Dc Redevelopment Admin	1	0.177 %	\$102		\$102		\$102
Clerk	4	0.707 %	\$410		\$410		\$410
FD885 Mosquito District	2	0.353 %	\$205		\$205		\$205
FD309 Self Insurance	1	0.177 %	\$102		\$102		\$102
Project Management	1	0.177 %	\$102		\$102		\$102
Economic Development	1	0.177 %	\$102		\$102		\$102
General Services	1	0.177 %	\$102		\$102		\$102
Animal Care & Services	4	0.707 %	\$410		\$410		\$410
FD234 Parks Operations	6	1.060 %	\$615		\$615		\$615
FD234 Rec Temp & Seasonal	12	2.120 %	\$1,230		\$1,230		\$1,230
FD234 Parks Temp & Seasonal	5	0.883 %	\$512		\$512		\$512
FD234 Recreation	7	1.237 %	\$717		\$717		\$717
FD234 Kahle Community Center	9	1.590 %	\$922		\$922		\$922
Alternative Sentencing	4	0.707 %	\$410		\$410		\$410
Security	2	0.353 %	\$205		\$205		\$205
FD234 Library	14	2.473 %	\$1,435		\$1,435		\$1,435
FD326 Carson Valley Water Utility	7	1.237 %	\$725		\$725		\$725
Total	566	100.000 %	\$58,002		\$58,002		\$58,002

(A) Alloc basis: Full Time Equivalent (FTE) by GF Departments and Funds

Source: Darcy Worms

Human Resources
Detail allocation of
Physicals

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Sheriff Administration	100	100.000 %	\$96,949		\$96,949		\$96,949
Total	100	100.000 %	\$96,949		\$96,949		\$96,949

(A) Alloc basis: Direct Allocation to Sheriff Administration (101 211)

Source: Darcy Worms

Human Resources
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>General Human Resources</u>	<u>Recruitments</u>	<u>Professional Services/Benefits</u>	<u>Physicals</u>
Geographic Information Systems	\$2,915	\$1,289	\$1,319	\$307	
Clerk	\$2,129	\$1,719		\$410	
Treasurer	\$2,129	\$1,719		\$410	
General Services	\$532	\$430		\$102	
Information Systems	\$5,323	\$4,298		\$1,025	
Records Management	\$1,251	\$1,046		\$205	
District Attorney	\$12,244	\$8,890	\$1,612	\$1,742	
Building Services	\$1,612		\$1,612		
FD309 Self Insurance	\$625	\$523		\$102	
County Manager	\$3,487	\$1,568	\$1,612	\$307	
Finance	\$7,867	\$5,230	\$1,612	\$1,025	
County Commissioners	\$625	\$523		\$102	
Project Management	\$625	\$523		\$102	
Economic Development	\$625	\$523		\$102	
Assessor	\$8,854	\$4,706	\$3,226	\$922	
Recorder	\$3,753	\$3,138		\$615	
Tahoe General Services	\$1,875	\$1,568		\$307	
Communications	\$2,502	\$2,092		\$410	
Sheriff Administration	\$175,850	\$63,275	\$3,226	\$12,400	\$96,949
Animal Care & Services	\$2,502	\$2,092		\$410	
Court Clerk	\$3,127	\$2,615		\$512	
District Court 1	\$1,251	\$1,046		\$205	
District Court II	\$1,251	\$1,046		\$205	
CASA	\$625	\$523		\$102	
DA Child Support	\$3,127	\$2,615		\$512	
Juvenile Probation	\$14,319	\$5,230	\$8,064	\$1,025	
JPO Detention Center	\$4,377	\$3,660		\$717	
Court Computer System	\$625	\$523		\$102	
East Fork Justice Court	\$5,365	\$3,138	\$1,612	\$615	
Tahoe Justice Court	\$4,114	\$2,092	\$1,612	\$410	
Alternative Sentencing	\$4,114	\$2,092	\$1,612	\$410	
East Fork Constable	\$2,237	\$523	\$1,612	\$102	
Tahoe Constable	\$1,251	\$1,046		\$205	
Security	\$1,251	\$1,046		\$205	
Community Development Admin	\$7,965	\$2,615	\$4,838	\$512	
Community Development Building Dept	\$3,127	\$2,615		\$512	
Community Development Planning	\$3,753	\$3,138		\$615	
Community Development Engineering	\$3,127	\$2,615		\$512	
Public Works Administration	\$4,477	\$1,046	\$3,226	\$205	
Weed Control	\$7,340	\$2,092	\$4,838	\$410	

Human Resources
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>General Human Resources</u>	<u>Recruitments</u>	<u>Professional Services/Benefits</u>	<u>Physicals</u>
FD202 NV Cooperative Ext	\$1,251	\$1,046		\$205	
FD210 DC Water District	\$625	\$523		\$102	
FD211 Solid Waste Management	\$625	\$523		\$102	
FD216 Social Services	\$9,215	\$3,660	\$4,838	\$717	
FD232 Road Operating	\$7,240	\$4,706	\$1,612	\$922	
FD234 Room Tax Admin	\$9,381	\$7,844		\$1,537	
FD234 Library	\$8,756	\$7,321		\$1,435	
FD234 Parks Operations	\$18,268	\$3,138	\$14,515	\$615	
FD234 Parks Temp & Seasonal	\$3,127	\$2,615		\$512	
FD234 Recreation	\$17,279	\$3,660	\$12,902	\$717	
FD234 Rec Temp & Seasonal	\$7,505	\$6,275		\$1,230	
FD234 Kahle Community Center	\$18,530	\$4,706	\$12,902	\$922	
FD242 China Spring Youth Camp	\$39,992	\$17,257	\$19,353	\$3,382	
FD255 911 Emergency Svcs	\$12,508	\$10,458		\$2,050	
FD260 Senior Services Program	\$11,356	\$6,798	\$3,226	\$1,332	
FD313 Motor Pool/Vehicle Maintenance	\$3,753	\$3,138		\$615	
FD316 Zephyr Water Utility Dist	\$1,251	\$1,046		\$205	
FD319 Cave Rock/Uppaway Water Sys	\$1,251	\$1,046		\$205	
FD320 Skyland Water System	\$625	\$523		\$102	
FD325 Sewer Utility	\$2,502	\$2,092		\$410	
FD326 Carson Valley Water Utility	\$4,382	\$3,657		\$725	
FD430 Regional Transportation	\$1,251	\$1,046		\$205	
FD605 Dc Redevelopment Admin	\$625	\$523		\$102	
FD610 Gardnerville Town	\$13,956	\$6,275	\$6,451	\$1,230	
FD620 Genoa Town	\$3,493	\$1,568	\$1,618	\$307	
FD630 Minden Town	\$20,045	\$7,321	\$11,289	\$1,435	
FD650 East Fork Fire	\$45,030	\$37,652		\$7,378	
FD653 Paramedics	\$12,902		\$12,902		
FD885 Mosquito District	\$1,251	\$1,046		\$205	
All Other	\$1,612		\$1,612		
Total	\$593,735	\$293,931	\$144,853	\$58,002	\$96,949

SCHEDULE 9.01

RECORDS MANAGEMENT

NATURE AND EXTENT OF SERVICE

The Record Management Division manages records inventory for the Douglas County offices in accordance with Nevada Revised Statutes, Nevada Local Government Records Management Program Manual, and the Nevada Local Government Records Retention Schedules. As the custodian of records, it is the division's responsibility to warehouse and inventory documents, to reasonably protect them from loss or damage, to retrieve documents as requested by authorized departments, and to destroy them once the documents have met their retention period in compliance with NRS 239.125.

Costs are allocated as follows:

- **Recorder** – These costs are associated with activities requested by the County Recorder. Costs are directly allocated to department 101 174 Recorder.
- **Film Processing** – These costs are related to film processing activities. Costs are allocated based on the number of boxes processed by General Fund Departments or Funds.
- **Boxes Scanned** - These costs are related to the process of scanning documents. Costs are allocated based on the number of scanned images by General Fund Departments or Funds.
- **Boxes Deleted/Destroyed** – These costs are related to deleting or destroying files. Costs are allocated based on the number of boxes destroyed by General Fund Departments or Funds.
- **Records Received/Sent** – These costs are related to the activities of retrieving documents and deliver to the request department and receiving boxes for storage. Costs are allocated based on the number of boxes sent or received by General Fund Departments or Funds.
- **Records Delivered** – These costs are related to the activities of delivering files requested countywide. Costs are allocated based on the number of files delivered by General Fund Departments or Funds.
- **Sealed Records.** – These costs are related to the activities of sealing records. Costs are allocated based on the number of sealed documents by General Fund Departments or Funds.

Prepared by:

Records Management
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$150,996			\$150,996
Allocated additions:				
100000 - Building Use Charge	\$3,842		\$3,842	
100001 - Equipment Use Charge	\$7,330		\$7,330	
101191 - General Services	\$3,770	\$40	\$3,810	
101192 - Information Systems	\$6,044	\$237	\$6,281	
101194 - Human Resources	\$1,065	\$186	\$1,251	
101521 - Building Services		\$13,611	\$13,611	
309817 - FD309 Self Insurance		\$640	\$640	
101122 - County Manager		\$575	\$575	
101172 - Finance		\$1,995	\$1,995	
Total allocated additions:	<u>\$22,051</u>	<u>\$17,284</u>	<u>\$39,335</u>	<u>\$39,335</u>
Total to be allocated	<u>\$173,047</u>	<u>\$17,284</u>		<u>\$190,331</u>

Records Management
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Recorder</u>	<u>Film Processing</u>	<u>Boxes Scanned</u>	<u>Boxes Deleted/Destroyed</u>	<u>Boxes Received/Sent</u>	<u>Files Delivered</u>	<u>Sealed Records</u>
Wages & Benefits									
SALARIES & WAGES	\$87,019	\$7,257	\$5,413	\$16,429	\$30,944	\$5,900	\$6,866	\$6,962	\$7,248
FRINGE BENEFITS	\$35,843	\$2,989	\$2,229	\$6,767	\$12,746	\$2,430	\$2,828	\$2,867	\$2,987
Other Expense and Cost									
SERVICES & SUPPLIES	\$5,022	\$419	\$312	\$948	\$1,786	\$340	\$396	\$402	\$419
MAINT OFFICE EQUIP	\$14,219			\$3,128	\$11,091				
RECYCLING	\$2,400					\$2,400			
CONTRACT SERVICES	\$2,858		\$2,858						
FILM	\$3,635			\$3,635					
Departmental Expenditures	\$150,996	\$10,665	\$10,812	\$30,907	\$56,567	\$11,070	\$10,090	\$10,231	\$10,654
Additions: 1st									
Other	\$22,051	\$22,051							
Functional Cost	\$173,047	\$32,716	\$10,812	\$30,907	\$56,567	\$11,070	\$10,090	\$10,231	\$10,654
Reallocate Admin		(\$32,716)	\$2,521	\$7,205	\$13,188	\$2,581	\$2,352	\$2,385	\$2,484
Allocable Costs	\$173,047		\$13,333	\$38,112	\$69,755	\$13,651	\$12,442	\$12,616	\$13,138
1st Allocation	\$173,047		\$13,333	\$38,112	\$69,755	\$13,651	\$12,442	\$12,616	\$13,138
Additions: 2nd									
Other	\$17,284	\$17,284							
Functional Cost	\$17,284	\$17,284							
Reallocate Admin		(\$17,284)	\$1,332	\$3,807	\$6,967	\$1,363	\$1,243	\$1,260	\$1,312
Allocable Costs	\$17,284		\$1,332	\$3,807	\$6,967	\$1,363	\$1,243	\$1,260	\$1,312
2nd Allocation	\$17,284		\$1,332	\$3,807	\$6,967	\$1,363	\$1,243	\$1,260	\$1,312
Total allocated	\$190,331		\$14,665	\$41,919	\$76,722	\$15,014	\$13,685	\$13,876	\$14,450

Records Management
Detail allocation of
Recorder

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Recorder	1	100.000 %	\$13,333		\$13,333	\$1,332	\$14,665
Total	1	100.000 %	\$13,333		\$13,333	\$1,332	\$14,665

(A) Alloc basis: Direct Allocation to Recorder (101 174)

Source: Kathryn Etcheverria

Records Management
Detail allocation of
Film Processing

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Sheriff Administration	17	3.890 %	\$1,483		\$1,483	\$159	\$1,642
District Attorney	45	10.297 %	\$3,925		\$3,925	\$420	\$4,345
Recorder	313	71.625 %	\$27,298		\$27,298	\$2,921	\$30,219
All Other	33	7.551 %	\$2,878		\$2,878	\$307	\$3,185
Clerk	29	6.637 %	\$2,528		\$2,528		\$2,528
Total	<u>437</u>	<u>100.000 %</u>	<u>\$38,112</u>		<u>\$38,112</u>	<u>\$3,807</u>	<u>\$41,919</u>

(A) Alloc basis: Number of Film Processed by GF Department or Fund

Source: Kathryn Etcheverria

Records Management
Detail allocation of
Boxes Scanned

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
District Attorney	57	50.000 %	\$34,878		\$34,878	\$6,205	\$41,083
Clerk	50	43.860 %	\$30,594		\$30,594		\$30,594
Community Development Admin	7	6.140 %	\$4,283		\$4,283	\$762	\$5,045
Total	114	100.000 %	\$69,755		\$69,755	\$6,967	\$76,722

(A) Alloc basis: Number of Boxes Scanned by GF Department or Fund

Source: Kathryn Etcheverria

Records Management
Detail allocation of
Boxes Deleted/Destroyed

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Finance	45	7.154 %	\$977		\$977	\$106	\$1,083
Sheriff Administration	15	2.385 %	\$326		\$326	\$35	\$361
District Attorney	376	59.777 %	\$8,160		\$8,160	\$885	\$9,045
Court Clerk	90	14.308 %	\$1,953		\$1,953	\$212	\$2,165
FD216 Social Services	5	0.795 %	\$109		\$109	\$12	\$121
Animal Care & Services	4	0.636 %	\$87		\$87	\$9	\$96
East Fork Justice Court	24	3.816 %	\$521		\$521	\$56	\$577
Human Resources	48	7.631 %	\$1,042		\$1,042		\$1,042
JPO Detention Center	8	1.272 %	\$174		\$174	\$19	\$193
FD234 Parks Operations	11	1.749 %	\$239		\$239	\$26	\$265
Recorder	1	0.159 %	\$22		\$22	\$3	\$25
Treasurer	2	0.318 %	\$41		\$41		\$41
Total	629	100.000 %	\$13,651		\$13,651	\$1,363	\$15,014

(A) Alloc basis: Number of Boxes Received or Sent by GF Department or Fund

Source: Kathryn Etcheverria

Records Management
Detail allocation of
Boxes Received/Sent

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
DA Child Support	17	9.551 %	\$1,188		\$1,188	\$119	\$1,307
District Attorney	10	5.618 %	\$699		\$699	\$70	\$769
Court Clerk	125	70.225 %	\$8,737		\$8,737	\$873	\$9,610
East Fork Justice Court	12	6.742 %	\$839		\$839	\$84	\$923
FD216 Social Services	14	7.864 %	\$979		\$979	\$97	\$1,076
Total	178	100.000 %	\$12,442		\$12,442	\$1,243	\$13,685

(A) Alloc basis: Number of Boxes Destroyed by GF Department or Fund

Source: Kathryn Etcheverria

Records Management
Detail allocation of
Files Delivered

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Assessor	1	0.136 %	\$17		\$17	\$2	\$19
DA Child Support	21	2.865 %	\$361		\$361	\$39	\$400
Community Development Admin	75	10.232 %	\$1,291		\$1,291	\$141	\$1,432
Finance	11	1.501 %	\$189		\$189	\$21	\$210
Sheriff Administration	3	0.409 %	\$52		\$52	\$6	\$58
District Attorney	50	6.821 %	\$861		\$861	\$94	\$955
Court Clerk	319	43.520 %	\$5,490		\$5,490	\$599	\$6,089
East Fork Justice Court	102	13.915 %	\$1,756		\$1,756	\$192	\$1,948
Human Resources	46	6.276 %	\$792		\$792		\$792
Recorder	7	0.955 %	\$120		\$120	\$13	\$133
FD216 Social Services	39	5.321 %	\$671		\$671	\$73	\$744
Treasurer	1	0.136 %	\$17		\$17		\$17
Tahoe Justice Court	43	5.866 %	\$740		\$740	\$80	\$820
Clerk	15	2.047 %	\$259		\$259		\$259
Total	<u>733</u>	<u>100.000 %</u>	<u>\$12,616</u>		<u>\$12,616</u>	<u>\$1,260</u>	<u>\$13,876</u>

(A) Alloc basis: Number of Files Delivered by GF Department and Fund

Source: Kathryn Etcheverria

Records Management
Detail allocation of
Sealed Records

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Sheriff Administration	442	89.293 %	\$11,731		\$11,731	\$1,172	\$12,903
District Attorney	31	6.263 %	\$823		\$823	\$82	\$905
East Fork Justice Court	19	3.838 %	\$504		\$504	\$50	\$554
Tahoe Justice Court	1	0.202 %	\$27		\$27	\$3	\$30
District Court 1	2	0.404 %	\$53		\$53	\$5	\$58
Total	495	100.000 %	\$13,138		\$13,138	\$1,312	\$14,450

(A) Alloc basis: Number of Sealed Records by GF Department or Fund

Source: Kathryn Etcheverria

Records Management
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Recorder</u>	<u>Film Processing</u>	<u>Boxes Scanned</u>	<u>Boxes Deleted/Destroyed</u>	<u>Boxes Received/Sent</u>	<u>Files Delivered</u>	<u>Sealed Records</u>
Clerk	\$33,381		\$2,528	\$30,594			\$259	
Treasurer	\$58				\$41		\$17	
Human Resources	\$1,834				\$1,042		\$792	
District Attorney	\$57,102		\$4,345	\$41,083	\$9,045	\$769	\$955	\$905
Finance	\$1,293				\$1,083		\$210	
Assessor	\$19						\$19	
Recorder	\$45,042	\$14,665	\$30,219		\$25		\$133	
Sheriff Administration	\$14,964		\$1,642		\$361		\$58	\$12,903
Animal Care & Services	\$96				\$96			
Court Clerk	\$17,864				\$2,165	\$9,610	\$6,089	
District Court 1	\$58							\$58
DA Child Support	\$1,707					\$1,307	\$400	
JPO Detention Center	\$193				\$193			
East Fork Justice Court	\$4,002				\$577	\$923	\$1,948	\$554
Tahoe Justice Court	\$850						\$820	\$30
Community Development Admin	\$6,477			\$5,045			\$1,432	
FD216 Social Services	\$1,941				\$121	\$1,076	\$744	
FD234 Parks Operations	\$265				\$265			
All Other	\$3,185		\$3,185					
Total	\$190,331	\$14,665	\$41,919	\$76,722	\$15,014	\$13,685	\$13,876	\$14,450

SCHEDULE 10.01

DISTRICT ATTORNEY

NATURE AND EXTENT OF SERVICE

The District Attorney is comprised of four divisions: Criminal Division, Civil Division, Investigation Division and Family Support. The Criminal Division prosecutes felony, gross misdemeanor and misdemeanor crimes committed within the jurisdictional boundaries of Douglas County. The Civil Division serves as the county's counsel to the county commissioners, elected county and township officers, county departments and agencies. The Investigations Division is responsible for performing investigations for the District Attorney and his appointed deputies. The Family Support Division provides child support enforcement for local applicants.

As the District Attorney is an elected official, the salary and benefits are not allocated throughout the county.

Costs are allocated as follows:

- **Investigations** – These costs are associated with criminal investigation. Costs are identified but not allocated.
- **Criminal** – These costs are associated with criminal prosecution. Costs are identified but not allocated.
- **Special Victims Investigations** – These costs are associated with special victim investigations. The special investigation is 100% grant funded. Costs are identified but not allocated.
- **Civil** – These costs are associated with legal support for the County. Costs are allocated based on a estimated percent of time spent by General Fund Departments or Funds.

District Attorney
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$2,087,387			\$2,087,387
Deductions:				
ELECTED OFFICIAL SALARY	(\$115,236)			
ELECTED OFFICIAL BENEFITS	(\$32,009)			
WITNESS FEES	(\$2,976)			
Total deductions:	<u>(\$150,221)</u>			<u>(\$150,221)</u>
Allocated additions:				
100000 - Building Use Charge	\$11,436		\$11,436	
100001 - Equipment Use Charge	\$12,308		\$12,308	
101152 - Geographic Information Systems	\$7,486	\$490	\$7,976	
101182 - Clerk	\$453	\$147	\$600	
101191 - General Services	\$32,505	\$379	\$32,884	
101192 - Information Systems	\$13,939	\$562	\$14,501	
101194 - Human Resources	\$10,367	\$1,877	\$12,244	
101195 - Records Management	\$49,346	\$7,756	\$57,102	
101521 - Building Services		\$18,301	\$18,301	
309817 - FD309 Self Insurance		\$5,443	\$5,443	
101122 - County Manager		\$7,947	\$7,947	
101172 - Finance		\$20,233	\$20,233	
Total allocated additions:	<u>\$137,840</u>	<u>\$63,135</u>	<u>\$200,975</u>	<u>\$200,975</u>
Total to be allocated	<u>\$2,075,006</u>	<u>\$63,135</u>		<u>\$2,138,141</u>

District Attorney
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Investigations</u>	<u>Criminal</u>	<u>Special Victims Investigations</u>	<u>Civil</u>
<u>Wages & Benefits</u>						
SALARIES & WAGES	\$1,296,982	\$190,008	\$102,462	\$591,813	\$73,020	\$339,679
FRINGE BENEFITS	\$511,122	\$74,879	\$40,379	\$233,225	\$28,776	\$133,863
<u>Other Expense and Cost</u>						
SERVICES & SUPPLIES	\$44,801	\$6,563	\$3,539	\$20,443	\$2,522	\$11,734
TRAVEL	\$613			\$613		
MOTOR POOL EXPENSE	\$3,000		\$1,500	\$1,500		
MEMBERSHIPS	\$6,420			\$3,788		\$2,632
CELLULAR PHONES	\$1,480		\$740	\$740		
SOFTWARE	\$30,075		\$10,827	\$19,248		
ELECTED OFFICIAL SALARY	\$115,236	\$115,236				
ELECTED OFFICIAL BENEFITS	\$32,009	\$32,009				
WITNESS FEES	\$2,976	\$2,976				
SERV/SUPP GRANTS	\$42,673				\$42,673	
Departmental Expenditures	\$2,087,387	\$421,671	\$159,447	\$871,370	\$146,991	\$487,908
<u>Cost Adjustments</u>						
Deductions	(\$150,221)	(\$150,221)				
Additions: 1st						
Other	\$137,840	\$137,840				
Functional Cost	\$2,075,006	\$409,290	\$159,447	\$871,370	\$146,991	\$487,908
Reallocate Admin		(\$409,290)	\$39,178	\$214,108	\$36,118	\$119,886
Allocable Costs	\$2,075,006		\$198,625	\$1,085,478	\$183,109	\$607,794
Unallocated	(\$1,467,212)		(\$198,625)	(\$1,085,478)	(\$183,109)	
1st Allocation	\$607,794					\$607,794
Additions: 2nd						
Other	\$63,135	\$63,135				
Functional Cost	\$63,135	\$63,135				
Reallocate Admin		(\$63,135)	\$6,043	\$33,027	\$5,571	\$18,494
Allocable Costs	\$63,135		\$6,043	\$33,027	\$5,571	\$18,494
Unallocated	(\$44,641)		(\$6,043)	(\$33,027)	(\$5,571)	
2nd Allocation	\$18,494					\$18,494
Total allocated	\$626,288					\$626,288

District Attorney
Detail allocation of
Civil

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
County Commissioners	698	26.651 %	\$161,986		\$161,986	\$5,505	\$167,491
County Manager	139	5.307 %	\$32,258		\$32,258	\$1,096	\$33,354
Economic Development	9	0.344 %	\$2,089		\$2,089	\$71	\$2,160
Assessor	66	2.520 %	\$15,317		\$15,317	\$521	\$15,838
Finance	60	2.291 %	\$13,924		\$13,924	\$473	\$14,397
Recorder	26	0.993 %	\$6,034		\$6,034	\$205	\$6,239
Clerk	13	0.496 %	\$3,017		\$3,017		\$3,017
Treasurer	13	0.496 %	\$3,017		\$3,017		\$3,017
General Services	3	0.115 %	\$696		\$696		\$696
Information Systems	3	0.115 %	\$696		\$696		\$696
Human Resources	242	9.240 %	\$56,161		\$56,161		\$56,161
Sheriff Administration Services	131	5.002 %	\$30,401		\$30,401	\$1,033	\$31,434
Sheriff-General Investigation	20	0.764 %	\$4,641		\$4,641	\$158	\$4,799
Animal Care & Services	9	0.344 %	\$2,089		\$2,089	\$71	\$2,160
Juvenile Probation	7	0.267 %	\$1,624		\$1,624	\$55	\$1,679
East Fork Constable	9	0.344 %	\$2,089		\$2,089	\$71	\$2,160
Tahoe Constable	9	0.344 %	\$2,089		\$2,089	\$71	\$2,160
Community Development Admin	35	1.336 %	\$8,122		\$8,122	\$276	\$8,398
Community Development Building Dept	293	11.187 %	\$67,997		\$67,997	\$2,311	\$70,308
Community Development Planning	244	9.317 %	\$56,625		\$56,625	\$1,924	\$58,549
Community Development Engineering	119	4.544 %	\$27,616		\$27,616	\$939	\$28,555
Public Works Administration	66	2.520 %	\$15,317		\$15,317	\$521	\$15,838
Building Services	13	0.496 %	\$3,017		\$3,017	\$103	\$3,120
Public Works Utilities	66	2.520 %	\$15,317		\$15,317	\$521	\$15,838
FD204 Airport	131	5.002 %	\$30,401		\$30,401	\$1,033	\$31,434
FD210 DC Water District	23	0.878 %	\$5,338		\$5,338	\$181	\$5,519
FD216 Social Services	33	1.260 %	\$7,658		\$7,658	\$260	\$7,918
FD232 Road Operating	7	0.267 %	\$1,624		\$1,624	\$55	\$1,679
FD242 China Spring Youth Camp	7	0.267 %	\$1,624		\$1,624	\$55	\$1,679
FD260 Senior Services Program	3	0.115 %	\$696		\$696	\$24	\$720
FD605 Dc Redevelopment Admin	35	1.336 %	\$8,122		\$8,122	\$276	\$8,398
FD650 East Fork Fire	87	3.322 %	\$20,192		\$20,192	\$685	\$20,877
Total	<u>2,619</u>	<u>100.000 %</u>	<u>\$607,794</u>		<u>\$607,794</u>	<u>\$18,494</u>	<u>\$626,288</u>

(A) Alloc basis: Time Spent by GF Department and Funds

Source: Mark Jackson

District Attorney
Departmental Cost
Allocation Summary

	Total	Civil
Clerk	\$3,017	\$3,017
Treasurer	\$3,017	\$3,017
General Services	\$696	\$696
Information Systems	\$696	\$696
Human Resources	\$56,161	\$56,161
Building Services	\$3,120	\$3,120
County Manager	\$33,354	\$33,354
Finance	\$14,397	\$14,397
County Commissioners	\$167,491	\$167,491
Economic Development	\$2,160	\$2,160
Assessor	\$15,838	\$15,838
Recorder	\$6,239	\$6,239
Sheriff Administration Services	\$31,434	\$31,434
Sheriff-General Investigation	\$4,799	\$4,799
Animal Care & Services	\$2,160	\$2,160
Juvenile Probation	\$1,679	\$1,679
East Fork Constable	\$2,160	\$2,160
Tahoe Constable	\$2,160	\$2,160
Community Development Admin	\$8,398	\$8,398
Community Development Building Dept	\$70,308	\$70,308
Community Development Planning	\$58,549	\$58,549
Community Development Engineering	\$28,555	\$28,555
Public Works Administration	\$15,838	\$15,838
Public Works Utilities	\$15,838	\$15,838
FD204 Airport	\$31,434	\$31,434
FD210 DC Water District	\$5,519	\$5,519
FD216 Social Services	\$7,918	\$7,918
FD232 Road Operating	\$1,679	\$1,679
FD242 China Spring Youth Camp	\$1,679	\$1,679
FD260 Senior Services Program	\$720	\$720
FD605 Dc Redevelopment Admin	\$8,398	\$8,398
FD650 East Fork Fire	\$20,877	\$20,877
Total	<u>\$626,288</u>	<u>\$626,288</u>

SCHEDULE 11.01

BUILDING SERVICES

NATURE AND EXTENT OF SERVICE

The Building Services is responsible for all aspects of building maintenance, including electrical, heating, ventilation and air conditioning, plumbing, security, carpentry, and routine maintenance of County buildings.

Costs are allocated as follows:

- **Building Maintenance** – These costs are associated with maintenance of County buildings. Costs are allocated based on the square foot occupied by General Fund Departments or Funds.
- **Utilities** – These costs are associated with utilities costs (electric, gas, water and sanitation). Costs are allocated based on square foot occupied by General Fund Departments or Funds.
- **Janitorial Services** – These costs are associated with the contracted janitorial services. Costs are allocated based on square foot occupied by General Fund Departments or Fund for buildings with contracted services.
- **Jail Supplies** – These costs are associated with supplies purchased for the jail. Costs are allocated to the Jail.

**Building Services
Costs to be allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$813,225			\$813,225
Deductions:				
GRANTS	(\$25,450)			
Total deductions:	<u>(\$25,450)</u>			<u>(\$25,450)</u>
Allocated additions:				
100000 - Building Use Charge	\$3,845		\$3,845	
101152 - Geographic Information Systems	\$4,202	\$275	\$4,477	
101191 - General Services	\$10,963	\$116	\$11,079	
101192 - Information Systems	\$7,215	\$282	\$7,497	
101194 - Human Resources	\$1,319	\$293	\$1,612	
101341 - District Attorney	\$3,017	\$103	\$3,120	
101122 - County Manager		\$3,096	\$3,096	
101172 - Finance		\$3,890	\$3,890	
Total allocated additions:	<u>\$30,561</u>	<u>\$8,055</u>	<u>\$38,616</u>	<u>\$38,616</u>
Total to be allocated	<u>\$818,336</u>	<u>\$8,055</u>		<u>\$826,391</u>

**Building Services
Schedule of costs to be
allocated by function**

	<u>Total</u>	<u>General & Admin</u>	<u>Building Maintenance</u>	<u>Utilities</u>	<u>Janitorial Services</u>	<u>Jail Supplies</u>
<u>Wages & Benefits</u>						
SALARIES & WAGES	\$110,995		\$110,995			
FRINGE BENEFITS	\$45,515		\$45,515			
<u>Other Expense and Cost</u>						
SERVICES & SUPPLIES	\$180,186		\$180,186			
UTILITIES	\$296,844			\$296,844		
JANITORIAL SERVICES	\$135,531				\$135,531	
INSTITUTIONAL SUPPLIES	\$18,704					\$18,704
GRANTS	\$25,450	\$25,450				
Departmental Expenditures	\$813,225	\$25,450	\$336,696	\$296,844	\$135,531	\$18,704
<u>Cost Adjustments</u>						
Deductions	(\$25,450)	(\$25,450)				
Additions: 1st						
Other	\$30,561	\$30,561				
Functional Cost	\$818,336	\$30,561	\$336,696	\$296,844	\$135,531	\$18,704
Reallocate Admin		(\$30,561)	\$13,062	\$11,516	\$5,258	\$725
Allocable Costs	\$818,336		\$349,758	\$308,360	\$140,789	\$19,429
1st Allocation	\$818,336		\$349,758	\$308,360	\$140,789	\$19,429
Additions: 2nd						
Other	\$8,055	\$8,055				
Functional Cost	\$8,055	\$8,055				
Reallocate Admin		(\$8,055)	\$3,443	\$3,035	\$1,386	\$191
Allocable Costs	\$8,055		\$3,443	\$3,035	\$1,386	\$191
2nd Allocation	\$8,055		\$3,443	\$3,035	\$1,386	\$191
Total allocated	\$826,391		\$353,201	\$311,395	\$142,175	\$19,620

**Building Services
Detail allocation of
Building Maintenance**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
County Commissioners	2,000	1.014 %	\$3,547		\$3,547	\$39	\$3,586
County Manager	2,414	1.224 %	\$4,281		\$4,281	\$47	\$4,328
Geographic Information Systems	1,071	0.543 %	\$1,899		\$1,899		\$1,899
Assessor	2,531	1.283 %	\$4,488		\$4,488	\$49	\$4,537
Finance	1,604	0.813 %	\$2,844		\$2,844	\$31	\$2,875
Clerk	3,018	1.530 %	\$5,352		\$5,352		\$5,352
Treasurer	3,019	1.531 %	\$5,354		\$5,354		\$5,354
Communications	1,184	0.600 %	\$2,100		\$2,100	\$23	\$2,123
General Services	1,817	0.921 %	\$3,222		\$3,222		\$3,222
Human Resources	1,838	0.932 %	\$3,259		\$3,259		\$3,259
Records Management	4,800	2.434 %	\$8,512		\$8,512		\$8,512
Sheriff Administration	44,345	22.483 %	\$78,636		\$78,636	\$861	\$79,497
Animal Care & Services	3,250	1.648 %	\$5,763		\$5,763	\$63	\$5,826
District Court 1	3,431	1.740 %	\$6,084		\$6,084	\$67	\$6,151
District Court II	3,430	1.739 %	\$6,082		\$6,082	\$67	\$6,149
District Attorney	4,299	2.180 %	\$7,623		\$7,623		\$7,623
Juvenile Probation	2,345	1.189 %	\$4,158		\$4,158	\$46	\$4,204
JPO Detention Center	4,436	2.249 %	\$7,866		\$7,866	\$86	\$7,952
East Fork Justice Court	5,466	2.771 %	\$9,693		\$9,693	\$106	\$9,799
Alternative Sentencing	557	0.282 %	\$988		\$988	\$11	\$999
East Fork Constable	196	0.099 %	\$348		\$348	\$4	\$352
Community Development Admin	6,670	3.382 %	\$11,828		\$11,828	\$129	\$11,957
Public Works Administration	3,900	1.977 %	\$6,916		\$6,916	\$76	\$6,992
CASA	624	0.316 %	\$1,107		\$1,107	\$12	\$1,119
FD255 911 Emergency Svcs	981	0.497 %	\$1,740		\$1,740	\$19	\$1,759
FD313 Motor Pool/Vehicle Maintenance	11,700	5.932 %	\$20,747		\$20,747	\$227	\$20,974
FD232 Road Operating	750	0.380 %	\$1,330		\$1,330	\$15	\$1,345
FD216 Social Services	5,280	2.677 %	\$9,363		\$9,363	\$102	\$9,465
FD260 Senior Services Program	9,200	4.664 %	\$16,314		\$16,314	\$179	\$16,493
FD234 Library	14,600	7.402 %	\$25,890		\$25,890	\$283	\$26,173
FD202 NV Cooperative Ext	4,000	2.028 %	\$7,093		\$7,093	\$78	\$7,171
All Other	42,482	21.540 %	\$75,331		\$75,331	\$823	\$76,154
Total	197,238	100.000 %	\$349,758		\$349,758	\$3,443	\$353,201

(A) Alloc basis: Square Footage Occupied by GF Departments or Funds

Source:

**Building Services
Detail allocation of
Utilities**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
County Commissioners	3,861	1.292 %	\$3,985		\$3,985	\$44	\$4,029
County Manager	2,553	0.855 %	\$2,635		\$2,635	\$29	\$2,664
Assessor	4,887	1.636 %	\$5,044		\$5,044	\$55	\$5,099
Finance	1,696	0.568 %	\$1,750		\$1,750	\$19	\$1,769
Clerk	5,827	1.950 %	\$6,014		\$6,014		\$6,014
Treasurer	5,828	1.951 %	\$6,015		\$6,015		\$6,015
General Services	4,531	1.517 %	\$4,676		\$4,676		\$4,676
Human Resources	1,944	0.651 %	\$2,006		\$2,006		\$2,006
Records Management	3,487	1.167 %	\$3,599		\$3,599		\$3,599
Sheriff Administration	82,327	27.555 %	\$84,970		\$84,970	\$928	\$85,898
Animal Care & Services	13,296	4.450 %	\$13,723		\$13,723	\$150	\$13,873
District Court 1	5,765	1.930 %	\$5,950		\$5,950	\$65	\$6,015
District Court II	5,765	1.930 %	\$5,950		\$5,950	\$65	\$6,015
District Attorney	7,917	2.650 %	\$8,171		\$8,171		\$8,171
Juvenile Probation	3,941	1.319 %	\$4,068		\$4,068	\$44	\$4,112
JPO Detention Center	11,061	3.702 %	\$11,416		\$11,416	\$125	\$11,541
East Fork Justice Court	11,778	3.942 %	\$12,156		\$12,156	\$133	\$12,289
Alternative Sentencing	936	0.313 %	\$966		\$966	\$11	\$977
East Fork Constable	375	0.126 %	\$387		\$387	\$4	\$391
Community Development Admin	7,054	2.361 %	\$7,280		\$7,280	\$80	\$7,360
Public Works Administration	3,291	1.102 %	\$3,397		\$3,397	\$37	\$3,434
CASA	1,049	0.351 %	\$1,083		\$1,083	\$12	\$1,095
FD216 Social Services	1,945	0.651 %	\$2,007		\$2,007	\$22	\$2,029
All Other	107,654	36.031 %	\$111,112		\$111,112	\$1,212	\$112,324
Total	298,768	100.000 %	\$308,360		\$308,360	\$3,035	\$311,395

(A) Alloc basis: Square Footage Occupied by GF Departments or Funds

Source:

**Building Services
Detail allocation of
Janitorial Services**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
County Commissioners	1,972	1.556 %	\$2,191		\$2,191	\$24	\$2,215
County Manager	2,998	2.366 %	\$3,331		\$3,331	\$36	\$3,367
Assessor	2,496	1.970 %	\$2,774		\$2,774	\$30	\$2,804
Finance	1,992	1.572 %	\$2,214		\$2,214	\$24	\$2,238
Clerk	2,976	2.349 %	\$3,307		\$3,307		\$3,307
Treasurer	2,977	2.350 %	\$3,308		\$3,308		\$3,308
General Services	991	0.782 %	\$1,101		\$1,101		\$1,101
Human Resources	2,283	1.802 %	\$2,537		\$2,537		\$2,537
Records Management	1,350	1.066 %	\$1,500		\$1,500		\$1,500
Sheriff Administration	25,788	20.354 %	\$28,656		\$28,656	\$314	\$28,970
Animal Care & Services	3,684	2.908 %	\$4,094		\$4,094	\$45	\$4,139
District Court 1	1,783	1.407 %	\$1,981		\$1,981	\$22	\$2,003
District Court II	1,784	1.408 %	\$1,982		\$1,982	\$22	\$2,004
District Attorney	2,256	1.781 %	\$2,507		\$2,507		\$2,507
DA Child Support	4,776	3.770 %	\$5,307		\$5,307	\$58	\$5,365
Juvenile Probation	1,219	0.962 %	\$1,355		\$1,355	\$15	\$1,370
JPO Detention Center	2,418	1.908 %	\$2,687		\$2,687	\$29	\$2,716
East Fork Justice Court	2,922	2.306 %	\$3,247		\$3,247	\$36	\$3,283
Alternative Sentencing	290	0.229 %	\$322		\$322	\$4	\$326
East Fork Constable	103	0.081 %	\$114		\$114	\$1	\$115
Community Development Admin	8,284	6.538 %	\$9,205		\$9,205	\$101	\$9,306
CASA	324	0.256 %	\$360		\$360	\$4	\$364
FD255 911 Emergency Svcs	6,075	4.795 %	\$6,751		\$6,751	\$74	\$6,825
FD216 Social Services	425	0.335 %	\$472		\$472	\$5	\$477
FD204 Airport	6,111	4.823 %	\$6,791		\$6,791	\$74	\$6,865
FD260 Senior Services Program	8,892	7.018 %	\$9,881		\$9,881	\$108	\$9,989
All Other	29,528	23.308 %	\$32,814		\$32,814	\$360	\$33,174
Total	126,697	100.000 %	\$140,789		\$140,789	\$1,386	\$142,175

(A) Alloc basis: Square Footage Occupied by GF Departments or Funds

Source:

Building Services
Detail allocation of
Jail Supplies

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Sheriff Jail	1	100.000 %	\$19,429		\$19,429	\$191	\$19,620
Total	1	100.000 %	\$19,429		\$19,429	\$191	\$19,620

(A) Alloc basis: Direct Allocation to Sheriff Jail

Source:

**Building Services
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>Building Maintenance</u>	<u>Utilities</u>	<u>Janitorial Services</u>	<u>Jail Supplies</u>
Geographic Information Systems	\$1,899	\$1,899			
Clerk	\$14,673	\$5,352	\$6,014	\$3,307	
Treasurer	\$14,677	\$5,354	\$6,015	\$3,308	
General Services	\$8,999	\$3,222	\$4,676	\$1,101	
Human Resources	\$7,802	\$3,259	\$2,006	\$2,537	
Records Management	\$13,611	\$8,512	\$3,599	\$1,500	
District Attorney	\$18,301	\$7,623	\$8,171	\$2,507	
County Manager	\$10,359	\$4,328	\$2,664	\$3,367	
Finance	\$6,882	\$2,875	\$1,769	\$2,238	
County Commissioners	\$9,830	\$3,586	\$4,029	\$2,215	
Assessor	\$12,440	\$4,537	\$5,099	\$2,804	
Communications	\$2,123	\$2,123			
Sheriff Administration	\$194,365	\$79,497	\$85,898	\$28,970	
Sheriff Jail	\$19,620				\$19,620
Animal Care & Services	\$23,838	\$5,826	\$13,873	\$4,139	
District Court 1	\$14,169	\$6,151	\$6,015	\$2,003	
District Court II	\$14,168	\$6,149	\$6,015	\$2,004	
CASA	\$2,578	\$1,119	\$1,095	\$364	
DA Child Support	\$5,365			\$5,365	
Juvenile Probation	\$9,686	\$4,204	\$4,112	\$1,370	
JPO Detention Center	\$22,209	\$7,952	\$11,541	\$2,716	
East Fork Justice Court	\$25,371	\$9,799	\$12,289	\$3,283	
Alternative Sentencing	\$2,302	\$999	\$977	\$326	
East Fork Constable	\$858	\$352	\$391	\$115	
Community Development Admin	\$28,623	\$11,957	\$7,360	\$9,306	
Public Works Administration	\$10,426	\$6,992	\$3,434		
FD202 NV Cooperative Ext	\$7,171	\$7,171			
FD204 Airport	\$6,865			\$6,865	
FD216 Social Services	\$11,971	\$9,465	\$2,029	\$477	
FD232 Road Operating	\$1,345	\$1,345			
FD234 Library	\$26,173	\$26,173			
FD255 911 Emergency Svcs	\$8,584	\$1,759		\$6,825	
FD260 Senior Services Program	\$26,482	\$16,493		\$9,989	
FD313 Motor Pool/Vehicle Maintenance	\$20,974	\$20,974			
All Other	\$221,652	\$76,154	\$112,324	\$33,174	
Total	\$826,391	\$353,201	\$311,395	\$142,175	\$19,620

SCHEDULE 12.01

SELF INSURANCE

NATURE AND EXTENT OF SERVICE

The Self Insurance Fund was established by the County to manage and adequately fund the Count's various insurance needs.

Costs are allocated as follows:

- **Insurance Administration** - These costs are associated with activities related to the management of the Self Insurance Fund. Costs are allocated based on a Full Time Equivalent (FTE) count by General Fund Departments or Funds.
- **Insurance** – These costs are the premium costs and deductible for Unemployment Insurance, Liability Insurance, Worker's Compensation Insurance and PACT Agent Compensation. Costs are identified but not allocated.

FD309 Self Insurance
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$3,072,981			\$3,072,981
Allocated additions:				
101186 - Treasurer	\$2,366	\$456	\$2,822	
101194 - Human Resources	\$532	\$93	\$625	
309817 - FD309 Self Insurance		\$320	\$320	
101122 - County Manager		\$12,424	\$12,424	
101172 - Finance		\$15,325	\$15,325	
Total allocated additions:	<u>\$2,898</u>	<u>\$28,618</u>	<u>\$31,516</u>	<u>\$31,516</u>
Total to be allocated	<u>\$3,075,879</u>	<u>\$28,618</u>		<u>\$3,104,497</u>

FD309 Self Insurance
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Insurance Administration</u>	<u>Insurance</u>
<u>Wages & Benefits</u>				
SALARIES & WAGES	\$67,342		\$67,342	
FRINGE BENEFITS	\$26,777		\$26,777	
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$88,214		\$88,214	
UNEMPLOYMENT INS LIABILITY	\$112,322			\$112,322
WORKER'S COMP	\$935,628			\$935,628
PACT	\$1,389,759			\$1,389,759
DEDUCTIBLE	\$246,921			\$246,921
Departmental Expenditures	\$206,018			\$206,018
	\$3,072,981		\$182,333	\$2,890,648
Additions: 1st				
Other	\$2,898	\$2,898		
Functional Cost	\$3,075,879	\$2,898	\$182,333	\$2,890,648
Reallocate Admin		(\$2,898)	\$172	\$2,726
Allocable Costs	\$3,075,879		\$182,505	\$2,893,374
Unallocated	(\$2,893,374)			(\$2,893,374)
1st Allocation	\$182,505		\$182,505	
Additions: 2nd				
Other	\$28,618	\$28,618		
Functional Cost	\$28,618	\$28,618		
Reallocate Admin		(\$28,618)	\$1,698	\$26,920
Allocable Costs	\$28,618		\$1,698	\$26,920
Unallocated	(\$26,920)			(\$26,920)
2nd Allocation	\$1,698		\$1,698	
Total allocated	\$184,203		\$184,203	

FD309 Self Insurance
Detail allocation of
Insurance Administration

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Assessor	9	1.579 %	\$2,882		\$2,882	\$29	\$2,911
County Commissioners	1	0.175 %	\$320		\$320	\$3	\$323
Treasurer	4	0.702 %	\$1,281		\$1,281		\$1,281
Court Clerk	5	0.877 %	\$1,601		\$1,601	\$16	\$1,617
Tahoe General Services	3	0.526 %	\$961		\$961	\$10	\$971
East Fork Justice Court	6	1.053 %	\$1,921		\$1,921	\$19	\$1,940
Tahoe Justice Court	4	0.702 %	\$1,281		\$1,281	\$13	\$1,294
District Attorney	17	2.982 %	\$5,443		\$5,443		\$5,443
DA Child Support	5	0.877 %	\$1,601		\$1,601	\$16	\$1,617
District Court 1	2	0.351 %	\$640		\$640	\$6	\$646
District Court II	2	0.351 %	\$640		\$640	\$6	\$646
CASA	1	0.175 %	\$320		\$320	\$3	\$323
Juvenile Probation	10	1.754 %	\$3,202		\$3,202	\$32	\$3,234
JPO Detention Center	7	1.228 %	\$2,241		\$2,241	\$23	\$2,264
Court Computer System	1	0.175 %	\$320		\$320	\$3	\$323
East Fork Constable	1	0.175 %	\$320		\$320	\$3	\$323
Tahoe Constable	2	0.351 %	\$640		\$640	\$6	\$646
Records Management	2	0.351 %	\$640		\$640		\$640
Recorder	6	1.053 %	\$1,921		\$1,921	\$19	\$1,940
Sheriff Administration	121	21.228 %	\$38,742		\$38,742	\$392	\$39,134
County Manager	3	0.526 %	\$961		\$961	\$10	\$971
Finance	10	1.754 %	\$3,202		\$3,202	\$32	\$3,234
Human Resources	4	0.702 %	\$1,281		\$1,281		\$1,281
Community Development Admin	5	0.877 %	\$1,601		\$1,601	\$16	\$1,617
Community Development Building Dept	5	0.877 %	\$1,601		\$1,601	\$16	\$1,617
Community Development Planning	6	1.053 %	\$1,921		\$1,921	\$19	\$1,940
Community Development Engineering	5	0.877 %	\$1,601		\$1,601	\$16	\$1,617
Public Works Administration	2	0.351 %	\$640		\$640	\$6	\$646
Geographic Information Systems	3	0.526 %	\$961		\$961		\$961
Communications	4	0.702 %	\$1,281		\$1,281	\$13	\$1,294
Information Systems	10	1.754 %	\$3,202		\$3,202		\$3,202
FD255 911 Emergency Svcs	20	3.509 %	\$6,404		\$6,404	\$65	\$6,469
Weed Control	4	0.702 %	\$1,281		\$1,281	\$13	\$1,294
FD202 NV Cooperative Ext	2	0.351 %	\$640		\$640	\$6	\$646
FD210 DC Water District	1	0.175 %	\$320		\$320	\$3	\$323
FD211 Solid Waste Management	1	0.175 %	\$320		\$320	\$3	\$323
FD216 Social Services	7	1.228 %	\$2,241		\$2,241	\$23	\$2,264
FD232 Road Operating	9	1.579 %	\$2,882		\$2,882	\$29	\$2,911
FD234 Room Tax Admin	15	2.632 %	\$4,803		\$4,803	\$49	\$4,852
FD242 China Spring Youth Camp	33	5.789 %	\$10,566		\$10,566	\$107	\$10,673
FD260 Senior Services Program	13	2.281 %	\$4,162		\$4,162	\$42	\$4,204

FD309 Self Insurance
Detail allocation of
Insurance Administration

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD313 Motor Pool/Vehicle Maintenance	6	1.053 %	\$1,921		\$1,921	\$19	\$1,940
FD316 Zephyr Water Utility Dist	2	0.351 %	\$640		\$640	\$6	\$646
FD319 Cave Rock/Uppaway Water Sys	2	0.351 %	\$640		\$640	\$6	\$646
FD320 Skyland Water System	1	0.175 %	\$320		\$320	\$3	\$323
FD325 Sewer Utility	4	0.702 %	\$1,281		\$1,281	\$13	\$1,294
FD430 Regional Transportation	2	0.351 %	\$640		\$640	\$6	\$646
FD650 East Fork Fire	72	12.632 %	\$23,053		\$23,053	\$233	\$23,286
FD610 Gardnerville Town	12	2.105 %	\$3,842		\$3,842	\$39	\$3,881
FD620 Genoa Town	3	0.526 %	\$961		\$961	\$10	\$971
FD630 Minden Town	14	2.456 %	\$4,483		\$4,483	\$45	\$4,528
FD605 Dc Redevelopment Admin	1	0.175 %	\$320		\$320	\$3	\$323
Clerk	4	0.702 %	\$1,281		\$1,281		\$1,281
FD885 Mosquito District	2	0.351 %	\$640		\$640	\$6	\$646
FD309 Self Insurance	1	0.175 %	\$320		\$320		\$320
Project Management	1	0.175 %	\$320		\$320	\$3	\$323
Economic Development	1	0.175 %	\$320		\$320	\$3	\$323
General Services	1	0.175 %	\$320		\$320		\$320
Animal Care & Services	4	0.702 %	\$1,281		\$1,281	\$13	\$1,294
FD234 Parks Operations	6	1.053 %	\$1,921		\$1,921	\$19	\$1,940
FD234 Rec Temp & Seasonal	12	2.105 %	\$3,842		\$3,842	\$39	\$3,881
FD234 Parks Temp & Seasonal	5	0.877 %	\$1,601		\$1,601	\$16	\$1,617
FD234 Recreation	7	1.228 %	\$2,241		\$2,241	\$23	\$2,264
FD234 Kahle Community Center	9	1.579 %	\$2,882		\$2,882	\$29	\$2,911
Alternative Sentencing	4	0.702 %	\$1,281		\$1,281	\$13	\$1,294
Security	2	0.351 %	\$640		\$640	\$6	\$646
FD234 Library	14	2.456 %	\$4,483		\$4,483	\$45	\$4,528
FD326 Carson Valley Water Utility	7	1.232 %	\$2,243		\$2,243	\$33	\$2,276
Total	570	100.000 %	\$182,505		\$182,505	\$1,698	\$184,203

(A) Alloc basis: Full Time Equivalent (FTE) by GF Departments and Funds

Source: Darcy Worms

FD309 Self Insurance
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Insurance Administration</u>
Geographic Information Systems	\$961	\$961
Clerk	\$1,281	\$1,281
Treasurer	\$1,281	\$1,281
General Services	\$320	\$320
Information Systems	\$3,202	\$3,202
Human Resources	\$1,281	\$1,281
Records Management	\$640	\$640
District Attorney	\$5,443	\$5,443
FD309 Self Insurance	\$320	\$320
County Manager	\$971	\$971
Finance	\$3,234	\$3,234
County Commissioners	\$323	\$323
Project Management	\$323	\$323
Economic Development	\$323	\$323
Assessor	\$2,911	\$2,911
Recorder	\$1,940	\$1,940
Tahoe General Services	\$971	\$971
Communications	\$1,294	\$1,294
Sheriff Administration	\$39,134	\$39,134
Animal Care & Services	\$1,294	\$1,294
Court Clerk	\$1,617	\$1,617
District Court 1	\$646	\$646
District Court II	\$646	\$646
CASA	\$323	\$323
DA Child Support	\$1,617	\$1,617
Juvenile Probation	\$3,234	\$3,234
JPO Detention Center	\$2,264	\$2,264
Court Computer System	\$323	\$323
East Fork Justice Court	\$1,940	\$1,940
Tahoe Justice Court	\$1,294	\$1,294
Alternative Sentencing	\$1,294	\$1,294
East Fork Constable	\$323	\$323
Tahoe Constable	\$646	\$646
Security	\$646	\$646
Community Development Admin	\$1,617	\$1,617
Community Development Building Dept	\$1,617	\$1,617
Community Development Planning	\$1,940	\$1,940
Community Development Engineering	\$1,617	\$1,617
Public Works Administration	\$646	\$646
Weed Control	\$1,294	\$1,294
FD202 NV Cooperative Ext	\$646	\$646

FD309 Self Insurance
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Insurance Administration</u>
FD210 DC Water District	\$323	\$323
FD211 Solid Waste Management	\$323	\$323
FD216 Social Services	\$2,264	\$2,264
FD232 Road Operating	\$2,911	\$2,911
FD234 Room Tax Admin	\$4,852	\$4,852
FD234 Library	\$4,528	\$4,528
FD234 Parks Operations	\$1,940	\$1,940
FD234 Parks Temp & Seasonal	\$1,617	\$1,617
FD234 Recreation	\$2,264	\$2,264
FD234 Rec Temp & Seasonal	\$3,881	\$3,881
FD234 Kahle Community Center	\$2,911	\$2,911
FD242 China Spring Youth Camp	\$10,673	\$10,673
FD255 911 Emergency Svcs	\$6,469	\$6,469
FD260 Senior Services Program	\$4,204	\$4,204
FD313 Motor Pool/Vehicle Maintenance	\$1,940	\$1,940
FD316 Zephyr Water Utility Dist	\$646	\$646
FD319 Cave Rock/Uppaway Water Sys	\$646	\$646
FD320 Skyland Water System	\$323	\$323
FD325 Sewer Utility	\$1,294	\$1,294
FD326 Carson Valley Water Utility	\$2,276	\$2,276
FD430 Regional Transportation	\$646	\$646
FD605 Dc Redevelopment Admin	\$323	\$323
FD610 Gardnerville Town	\$3,881	\$3,881
FD620 Genoa Town	\$971	\$971
FD630 Minden Town	\$4,528	\$4,528
FD650 East Fork Fire	\$23,286	\$23,286
FD885 Mosquito District	\$646	\$646
Total	<u>\$184,203</u>	<u>\$184,203</u>

SCHEDULE 13.01

COUNTY MANAGER

NATURE AND EXTENT OF SERVICE

The County Manager Department is the administrative staff for the Board of County Commissioners and provides proactive leadership support to the Board and appointed department directors. The Department is responsible for assisting the Board of Commissioners in initiating, reviewing and implementing County policies and programs that are responsive to the needs of the community. The County Manager is also responsible for the executive management of the County departments placed under his charge, and works closely with elected officials to coordinate related activities.

Costs are allocated as follows:

- **Commission** - These costs are associated with activities related to the Board of County Commissioners. Costs are allocated based on Total Expenditures by General Fund Departments or Funds.
- **County Manager** – These costs are associated with general county duties and responsibilities. Costs are allocated based on Total Expenditures by General Fund Departments or Funds.
- **CM Direct Supervision** – These costs are associated with direct departmental supervision by the County Manager. Costs are allocated based on the Full Time Equivalent (FTE) of Departments supervised.
- **Economic Development** – These costs are associated with economic vitality activities. Costs are identified but not allocated.
- **Finance** – These costs are associated with direct departmental supervision of Finance. Costs are allocated directly to Finance.
- **Information Technology** – These costs are associated with direct departmental supervision of Information Technology, GIS and Communications. Costs are allocated based on Full Time Equivalent of Departments supervised.

County Manager
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$378,717			\$378,717
Allocated additions:				
100000 - Building Use Charge	\$8,744		\$8,744	
100001 - Equipment Use Charge	\$667		\$667	
101152 - Geographic Information Systems	\$9,225	\$603	\$9,828	
101182 - Clerk	\$6,212	\$2,009	\$8,221	
101191 - General Services	\$80,329	\$9,864	\$90,193	
101192 - Information Systems	\$22,100	\$858	\$22,958	
101194 - Human Resources	\$2,915	\$572	\$3,487	
101341 - District Attorney	\$32,258	\$1,096	\$33,354	
101521 - Building Services	\$10,247	\$112	\$10,359	
309817 - FD309 Self Insurance	\$961	\$10	\$971	
101172 - Finance		\$2,849	\$2,849	
Total allocated additions:	<u>\$173,658</u>	<u>\$17,973</u>	<u>\$191,631</u>	<u>\$191,631</u>
Total to be allocated	<u>\$552,375</u>	<u>\$17,973</u>		<u>\$570,348</u>

County Manager
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Commission</u>	<u>County Manager</u>	<u>CM Direct Supervision</u>	<u>Economic Development</u>	<u>Finance</u>	<u>IT</u>
Wages & Benefits								
SALARIES & WAGES	\$276,656	\$70,575	\$71,184	\$18,259	\$56,272	\$40,419	\$14,967	\$4,980
FRINGE BENEFITS	\$92,552	\$23,610	\$23,814	\$6,108	\$18,825	\$13,522	\$5,007	\$1,666
Other Expense and Cost								
SERVICES & SUPPLIES	\$9,509	\$2,426	\$2,447	\$628	\$1,934	\$1,389	\$514	\$171
Departmental Expenditures	\$378,717	\$96,611	\$97,445	\$24,995	\$77,031	\$55,330	\$20,488	\$6,817
Additions: 1st								
General Services	\$80,329			\$80,329				
Other	\$93,329	\$93,329						
Functional Cost	\$552,375	\$189,940	\$97,445	\$105,324	\$77,031	\$55,330	\$20,488	\$6,817
Reallocate Admin		(\$189,940)	\$65,609	\$16,829	\$51,864	\$37,253	\$13,794	\$4,591
Allocable Costs	\$552,375		\$163,054	\$122,153	\$128,895	\$92,583	\$34,282	\$11,408
Unallocated	(\$92,583)					(\$92,583)		
1st Allocation	\$459,792		\$163,054	\$122,153	\$128,895		\$34,282	\$11,408
Additions: 2nd								
General Services	\$9,864			\$9,864				
Other	\$8,109	\$8,109						
Functional Cost	\$17,973	\$8,109		\$9,864				
Reallocate Admin		(\$8,109)	\$2,801	\$718	\$2,214	\$1,590	\$589	\$197
Allocable Costs	\$17,973		\$2,801	\$10,582	\$2,214	\$1,590	\$589	\$197
Unallocated	(\$1,590)					(\$1,590)		
2nd Allocation	\$16,383		\$2,801	\$10,582	\$2,214		\$589	\$197
Total allocated	\$476,175		\$165,855	\$132,735	\$131,109		\$34,871	\$11,605

**County Manager
Detail allocation of
Commission**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD653 Paramedics	7,746	0.009 %	\$15		\$15		\$15
FD640 Minden Town Water	841,298	1.019 %	\$1,662		\$1,662	\$33	\$1,695
FD639 Minden Wholesale Water Utly	516,582	0.626 %	\$1,020		\$1,020	\$20	\$1,040
FD635 Minden Trash	406,487	0.492 %	\$803		\$803	\$16	\$819
FD630 Minden Town	881,731	1.068 %	\$1,742		\$1,742	\$34	\$1,776
FD620 Genoa Town	497,138	0.602 %	\$982		\$982	\$19	\$1,001
FD613 Gardnerville Debt	200						
FD611 Gardnerville Health & San	713,860	0.865 %	\$1,410		\$1,410	\$28	\$1,438
FD610 Gardnerville Town	892,218	1.081 %	\$1,762		\$1,762	\$35	\$1,797
FD606 Dc Redevelopment Cap Proj	7,619	0.009 %	\$15		\$15		\$15
FD605 Dc Redevelopment Admin	175,179	0.212 %	\$346		\$346	\$7	\$353
FD541 Co Debt/Other Resources	8,932	0.011 %	\$18		\$18		\$18
FD430 Regional Transportation	614,094	0.744 %	\$1,213		\$1,213	\$24	\$1,237
FD410 County Construction	853,187	1.034 %	\$1,685		\$1,685	\$33	\$1,718
FD325 Sewer Utility	789,995	0.957 %	\$1,560		\$1,560	\$31	\$1,591
FD324 Regional Water Fund	172,277	0.209 %	\$340		\$340	\$7	\$347
FD320 Skyland Water System	223,673	0.271 %	\$442		\$442	\$9	\$451
FD319 Cave Rock/Uppaway Water Sys	410,647	0.497 %	\$811		\$811	\$16	\$827
FD316 Zephyr Water Utility Dist	314,698	0.381 %	\$622		\$622	\$12	\$634
FD315 Ridgeview Water System	4						
FD313 Motor Pool/Vehicle Maintenance	1,102,391	1.335 %	\$2,177		\$2,177	\$43	\$2,220
FD310 Self Insurance Dental	427,909	0.518 %	\$845		\$845	\$17	\$862
FD256 Surcharge	250,397	0.303 %	\$495		\$495	\$10	\$505
FD255 911 Emergency Svcs	1,685,574	2.042 %	\$3,329		\$3,329	\$66	\$3,395
FD245 Erosion Control TRPA	98,897	0.120 %	\$195		\$195	\$4	\$199
FD240 Justice Court Admin Assess	37,734	0.046 %	\$75		\$75	\$1	\$76
FD236 Tahoe/Douglas Trans Dist	164,813	0.200 %	\$326		\$326	\$6	\$332
FD232 Road Operating	1,367,631	1.657 %	\$2,701		\$2,701	\$53	\$2,754
FD222 Law Library	20,703	0.025 %	\$41		\$41	\$1	\$42
FD215 Medical Asst to Indigents	1,249,537	1.514 %	\$2,468		\$2,468	\$49	\$2,517
FD211 Solid Waste Management	291,736	0.353 %	\$576		\$576	\$11	\$587
FD210 DC Water District	81,295	0.098 %	\$161		\$161	\$3	\$164
FD202 NV Cooperative Ext	244,913	0.297 %	\$484		\$484	\$10	\$494
Public Works Engineering	14,351	0.017 %	\$28		\$28	\$1	\$29
Building Services	813,225	0.985 %	\$1,606		\$1,606		\$1,606
Community Development Engineering	309,990	0.376 %	\$612		\$612	\$12	\$624
Community Development Planning	510,659	0.619 %	\$1,009		\$1,009	\$20	\$1,029
Community Development Building Dept	441,178	0.534 %	\$871		\$871	\$17	\$888
Security	113,956	0.138 %	\$225		\$225	\$4	\$229
Tahoe Constable	104,406	0.126 %	\$206		\$206	\$4	\$210
East Fork Constable	139,325	0.169 %	\$275		\$275	\$5	\$280

**County Manager
Detail allocation of
Commission**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Alternative Sentencing	510,264	0.618 %	\$1,008		\$1,008	\$20	\$1,028
Court Computer System	236,068	0.286 %	\$466		\$466	\$9	\$475
Public Defender	610,998	0.740 %	\$1,207		\$1,207	\$24	\$1,231
Bailiff	87,643	0.106 %	\$173		\$173	\$3	\$176
Public Guardian Administration	92,061	0.112 %	\$182		\$182	\$4	\$186
SAFE	55,149	0.067 %	\$109		\$109	\$2	\$111
Tri-Net	138,492	0.168 %	\$274		\$274	\$5	\$279
Sheriff Operations/Patrol	4,745,525	5.749 %	\$9,373		\$9,373	\$185	\$9,558
Sheriff Coroner	64,211	0.078 %	\$127		\$127	\$2	\$129
Sheriff Grants	107,465	0.130 %	\$212		\$212	\$4	\$216
Sheriff Vehicles	667,402	0.808 %	\$1,318		\$1,318	\$26	\$1,344
Sheriff Patrol/Traffic	563,991	0.683 %	\$1,114		\$1,114	\$22	\$1,136
Sheriff-General Investigation	1,468,180	1.779 %	\$2,900		\$2,900	\$57	\$2,957
Sheriff Cops Grant	108,410	0.131 %	\$214		\$214	\$4	\$218
Sheriff Jail	3,842,731	4.655 %	\$7,590		\$7,590	\$149	\$7,739
Sheriff Records	439,783	0.533 %	\$869		\$869	\$17	\$886
Sheriff Administration	902,876	1.094 %	\$1,783		\$1,783	\$35	\$1,818
Records Management	150,996	0.183 %	\$298		\$298		\$298
Tahoe General Services	270,647	0.328 %	\$535		\$535	\$11	\$546
Economic Development	215,385	0.261 %	\$425		\$425	\$8	\$433
FD234 Room Tax Admin	419,759	0.508 %	\$829		\$829	\$16	\$845
FD260 Senior Services Program	1,209,509	1.465 %	\$2,389		\$2,389	\$47	\$2,436
FD204 Airport	860,132	1.042 %	\$1,699		\$1,699	\$33	\$1,732
FD650 East Fork Fire	10,576,733	12.812 %	\$20,891		\$20,891	\$411	\$21,302
FD216 Social Services	1,475,507	1.787 %	\$2,914		\$2,914	\$57	\$2,971
Weed Control	492,256	0.596 %	\$972		\$972	\$19	\$991
CASA	220,136	0.267 %	\$435		\$435	\$9	\$444
Community Development Admin	527,887	0.639 %	\$1,043		\$1,043	\$21	\$1,064
Tahoe Justice Court	412,215	0.499 %	\$814		\$814	\$16	\$830
East Fork Justice Court	493,225	0.597 %	\$974		\$974	\$19	\$993
FD242 China Spring Youth Camp	3,382,116	4.097 %	\$6,680		\$6,680	\$131	\$6,811
Juvenile Probation	1,215,637	1.473 %	\$2,401		\$2,401	\$47	\$2,448
JPO Detention Center	576,049	0.698 %	\$1,138		\$1,138	\$22	\$1,160
DA Child Support	357,341	0.433 %	\$706		\$706	\$14	\$720
District Attorney	2,087,386	2.529 %	\$4,123		\$4,123		\$4,123
District Court II	315,359	0.382 %	\$623		\$623	\$12	\$635
District Court 1	256,513	0.311 %	\$507		\$507	\$10	\$517
Court Clerk	402,794	0.488 %	\$796		\$796	\$16	\$812
Animal Care & Services	323,639	0.392 %	\$639		\$639	\$13	\$652
Sheriff Administration Services	1,225,723	1.485 %	\$2,421		\$2,421	\$48	\$2,469
Human Resources	483,015	0.585 %	\$954		\$954		\$954

County Manager
Detail allocation of
Commission

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Information Systems	947,151	1.147 %	\$1,871		\$1,871		\$1,871
General Services	1,810,746	2.193 %	\$3,577		\$3,577		\$3,577
Communications	536,855	0.650 %	\$1,060		\$1,060	\$21	\$1,081
Treasurer	365,097	0.442 %	\$721		\$721		\$721
Clerk-Elections	80,364	0.097 %	\$159		\$159	\$3	\$162
Public Works Administration	47						
Recorder	416,345	0.504 %	\$822		\$822	\$16	\$838
Finance	927,300	1.123 %	\$1,832		\$1,832	\$36	\$1,868
Assessor	712,847	0.864 %	\$1,408		\$1,408	\$28	\$1,436
Geographic Information Systems	462,760	0.561 %	\$914		\$914		\$914
County Commissioners	443,339	0.537 %	\$876		\$876	\$17	\$893
FD234 Library	1,445,015	1.750 %	\$2,854		\$2,854	\$56	\$2,910
FD234 Parks Operations	1,178,130	1.427 %	\$2,327		\$2,327	\$46	\$2,373
FD234 Parks Dev	7,094	0.009 %	\$14		\$14		\$14
FD234 Parks Temp & Seasonal	193,598	0.235 %	\$382		\$382	\$8	\$390
FD234 Recreation	894,266	1.083 %	\$1,766		\$1,766	\$35	\$1,801
FD234 Rec Temp & Seasonal	349,753	0.424 %	\$691		\$691	\$14	\$705
FD234 Kahle Community Center	613,300	0.743 %	\$1,211		\$1,211	\$24	\$1,235
Clerk	315,576	0.382 %	\$623		\$623		\$623
Project Management	93,775	0.114 %	\$185		\$185	\$4	\$189
FD309 Self Insurance	3,072,981	3.723 %	\$6,070		\$6,070		\$6,070
FD244 Western NV Regional Youth	358,221	0.434 %	\$708		\$708	\$14	\$722
Emergency Management	421,295	0.510 %	\$832		\$832	\$16	\$848
FD651 Effph Emergency Fund	461,013	0.558 %	\$911		\$911	\$18	\$929
FD652 Effph Equip Res	17,020	0.021 %	\$34		\$34	\$1	\$35
FD636 Minden Cap Equip	63,876	0.077 %	\$126		\$126	\$2	\$128
FD214 St MV Accident Indigent	376,818	0.456 %	\$744		\$744	\$15	\$759
FD234 Prom Room Tax	3,784,916	4.585 %	\$7,476		\$7,476	\$147	\$7,623
FD405 Ad Val Capital Projects	92,947	0.113 %	\$184		\$184	\$4	\$188
FD420 Park Resident Const Tax	4,639	0.006 %	\$9		\$9		\$9
FD885 Mosquito District	330,986	0.401 %	\$654		\$654	\$13	\$667
FD326 Carson Valley Water Utility	1,383,949	1.678 %	\$2,735		\$2,735	\$54	\$2,789
Total	82,551,412	100.000 %	\$163,054		\$163,054	\$2,801	\$165,855

(A) Alloc basis: Total Expenditures by GF Departments and Funds

Source: Steve Mokrohisky

**County Manager
Detail allocation of
County Manager**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD606 Dc Redevelopment Cap Proj	7,619	0.011 %	\$14		\$14	\$1	\$15
FD605 Dc Redevelopment Admin	175,179	0.263 %	\$321		\$321	\$33	\$354
FD541 Co Debt/Other Resources	8,932	0.013 %	\$16		\$16	\$2	\$18
FD430 Regional Transportation	614,094	0.921 %	\$1,125		\$1,125	\$116	\$1,241
FD410 County Construction	853,187	1.280 %	\$1,563		\$1,563	\$161	\$1,724
FD325 Sewer Utility	789,995	1.185 %	\$1,447		\$1,447	\$149	\$1,596
FD324 Regional Water Fund	172,277	0.258 %	\$316		\$316	\$32	\$348
FD320 Skyland Water System	223,673	0.335 %	\$410		\$410	\$42	\$452
FD319 Cave Rock/Uppaway Water Sys	410,647	0.616 %	\$752		\$752	\$77	\$829
FD316 Zephyr Water Utility Dist	314,698	0.472 %	\$577		\$577	\$59	\$636
FD315 Ridgeview Water System	4						
FD313 Motor Pool/Vehicle Maintenance	1,102,391	1.653 %	\$2,020		\$2,020	\$208	\$2,228
FD310 Self Insurance Dental	427,909	0.642 %	\$784		\$784	\$81	\$865
FD256 Surcharge	250,397	0.376 %	\$459		\$459	\$47	\$506
FD255 911 Emergency Svcs	1,685,574	2.528 %	\$3,088		\$3,088	\$318	\$3,406
FD245 Erosion Control TRPA	98,897	0.148 %	\$181		\$181	\$19	\$200
FD240 Justice Court Admin Assess	37,734	0.057 %	\$69		\$69	\$7	\$76
FD236 Tahoe/Douglas Trans Dist	164,813	0.247 %	\$302		\$302	\$31	\$333
FD232 Road Operating	1,367,631	2.051 %	\$2,506		\$2,506	\$258	\$2,764
FD222 Law Library	20,703	0.031 %	\$38		\$38	\$4	\$42
FD215 Medical Asst to Indigents	1,249,537	1.874 %	\$2,289		\$2,289	\$235	\$2,524
FD211 Solid Waste Management	291,736	0.438 %	\$534		\$534	\$55	\$589
FD210 DC Water District	81,295	0.122 %	\$149		\$149	\$15	\$164
FD202 NV Cooperative Ext	244,913	0.367 %	\$449		\$449	\$46	\$495
Public Works Engineering	14,351	0.022 %	\$26		\$26	\$3	\$29
Building Services	813,225	1.220 %	\$1,490		\$1,490		\$1,490
Community Development Engineering	309,990	0.465 %	\$568		\$568	\$58	\$626
Community Development Planning	510,659	0.766 %	\$936		\$936	\$96	\$1,032
Community Development Building Dept	441,178	0.662 %	\$808		\$808	\$83	\$891
Security	113,956	0.171 %	\$209		\$209	\$21	\$230
Tahoe Constable	104,406	0.157 %	\$191		\$191	\$20	\$211
East Fork Constable	139,325	0.209 %	\$255		\$255	\$26	\$281
Alternative Sentencing	510,264	0.765 %	\$935		\$935	\$96	\$1,031
Court Computer System	236,068	0.354 %	\$432		\$432	\$44	\$476
Public Defender	610,998	0.916 %	\$1,119		\$1,119	\$115	\$1,234
Bailiff	87,643	0.131 %	\$161		\$161	\$17	\$178
Public Guardian Administration	92,061	0.138 %	\$169		\$169	\$17	\$186
SAFE	55,149	0.083 %	\$101		\$101	\$10	\$111
Tri-Net	138,492	0.208 %	\$254		\$254	\$26	\$280
Sheriff Operations/Patrol	4,745,525	7.117 %	\$8,694		\$8,694	\$894	\$9,588
Sheriff Coroner	64,211	0.096 %	\$118		\$118	\$12	\$130

County Manager
Detail allocation of
County Manager

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Sheriff Grants	107,465	0.161 %	\$197		\$197	\$20	\$217
Sheriff Vehicles	667,402	1.001 %	\$1,223		\$1,223	\$126	\$1,349
Sheriff Patrol/Traffic	563,991	0.846 %	\$1,033		\$1,033	\$106	\$1,139
Sheriff-General Investigation	1,468,180	2.202 %	\$2,690		\$2,690	\$277	\$2,967
Sheriff Cops Grant	108,410	0.163 %	\$199		\$199	\$20	\$219
Sheriff Jail	3,842,731	5.763 %	\$7,040		\$7,040	\$724	\$7,764
Sheriff Records	439,783	0.660 %	\$806		\$806	\$83	\$889
Sheriff Administration	902,876	1.354 %	\$1,654		\$1,654	\$170	\$1,824
Records Management	150,996	0.226 %	\$277		\$277		\$277
Tahoe General Services	270,647	0.406 %	\$496		\$496	\$51	\$547
Economic Development	215,385	0.323 %	\$395		\$395	\$41	\$436
FD234 Room Tax Admin	419,759	0.630 %	\$769		\$769	\$79	\$848
FD260 Senior Services Program	1,209,509	1.814 %	\$2,216		\$2,216	\$228	\$2,444
FD204 Airport	860,132	1.290 %	\$1,576		\$1,576	\$162	\$1,738
FD216 Social Services	1,475,507	2.213 %	\$2,703		\$2,703	\$278	\$2,981
Weed Control	492,256	0.738 %	\$902		\$902	\$93	\$995
CASA	220,136	0.330 %	\$403		\$403	\$41	\$444
Community Development Admin	527,887	0.792 %	\$967		\$967	\$99	\$1,066
Tahoe Justice Court	412,215	0.618 %	\$755		\$755	\$78	\$833
East Fork Justice Court	493,225	0.740 %	\$904		\$904	\$93	\$997
FD242 China Spring Youth Camp	3,382,116	5.073 %	\$6,196		\$6,196	\$637	\$6,833
Juvenile Probation	1,215,637	1.823 %	\$2,227		\$2,227	\$229	\$2,456
JPO Detention Center	576,049	0.864 %	\$1,055		\$1,055	\$109	\$1,164
DA Child Support	357,341	0.536 %	\$655		\$655	\$67	\$722
District Attorney	2,087,386	3.131 %	\$3,824		\$3,824		\$3,824
District Court II	315,359	0.473 %	\$578		\$578	\$59	\$637
District Court 1	256,513	0.385 %	\$470		\$470	\$48	\$518
Court Clerk	402,794	0.604 %	\$738		\$738	\$76	\$814
Animal Care & Services	323,639	0.485 %	\$593		\$593	\$61	\$654
Sheriff Administration Services	1,225,723	1.838 %	\$2,246		\$2,246	\$231	\$2,477
Human Resources	483,015	0.724 %	\$885		\$885		\$885
Information Systems	947,151	1.421 %	\$1,735		\$1,735		\$1,735
General Services	1,810,746	2.716 %	\$3,317		\$3,317		\$3,317
Communications	536,855	0.805 %	\$984		\$984	\$101	\$1,085
Treasurer	365,097	0.548 %	\$669		\$669		\$669
Clerk-Elections	80,364	0.121 %	\$147		\$147	\$15	\$162
Public Works Administration	47						
Recorder	416,345	0.624 %	\$763		\$763	\$78	\$841
Finance	927,300	1.391 %	\$1,699		\$1,699	\$175	\$1,874
Assessor	712,847	1.069 %	\$1,306		\$1,306	\$134	\$1,440
Geographic Information Systems	462,760	0.694 %	\$848		\$848		\$848

County Manager
Detail allocation of
County Manager

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
County Commissioners	443,339	0.665 %	\$812		\$812	\$84	\$896
FD234 Library	1,445,015	2.167 %	\$2,647		\$2,647	\$272	\$2,919
FD234 Parks Operations	1,178,130	1.767 %	\$2,158		\$2,158	\$222	\$2,380
FD234 Parks Dev	7,094	0.011 %	\$13		\$13	\$1	\$14
FD234 Parks Temp & Seasonal	193,598	0.290 %	\$355		\$355	\$36	\$391
FD234 Recreation	894,266	1.341 %	\$1,638		\$1,638	\$168	\$1,806
FD234 Rec Temp & Seasonal	349,753	0.525 %	\$641		\$641	\$66	\$707
FD234 Kahle Community Center	613,300	0.920 %	\$1,124		\$1,124	\$116	\$1,240
Clerk	315,576	0.473 %	\$578		\$578		\$578
Project Management	93,775	0.141 %	\$172		\$172	\$18	\$190
FD309 Self Insurance	3,072,981	4.609 %	\$5,630		\$5,630		\$5,630
FD244 Western NV Regional Youth	358,221	0.537 %	\$656		\$656	\$67	\$723
Emergency Management	421,295	0.632 %	\$772		\$772	\$79	\$851
FD214 St MV Accident Indigent	376,818	0.565 %	\$690		\$690	\$71	\$761
FD234 Prom Room Tax	3,784,916	5.677 %	\$6,934		\$6,934	\$713	\$7,647
FD405 Ad Val Capital Projects	92,947	0.139 %	\$170		\$170	\$18	\$188
FD420 Park Resident Const Tax	4,639	0.007 %	\$8		\$8	\$1	\$9
FD885 Mosquito District	330,986	0.496 %	\$606		\$606	\$62	\$668
FD326 Carson Valley Water Utility	1,383,949	2.075 %	\$2,534		\$2,534	\$265	\$2,799
Total	66,675,510	100.000 %	\$122,153		\$122,153	\$10,582	\$132,735

(A) Alloc basis: Total Expenditures by GF Departments and Funds

Source: Steve Mokrohisky

County Manager
Detail allocation of
CM Direct Supervision

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
County Commissioners	1	0.562 %	\$724		\$724	\$14	\$738
Human Resources	4	2.247 %	\$2,897		\$2,897		\$2,897
Geographic Information Systems	3	1.685 %	\$2,172		\$2,172		\$2,172
Community Development Admin	5	2.809 %	\$3,621		\$3,621	\$69	\$3,690
Community Development Building Dept	5	2.809 %	\$3,621		\$3,621	\$69	\$3,690
Community Development Planning	6	3.371 %	\$4,345		\$4,345	\$83	\$4,428
Community Development Engineering	5	2.809 %	\$3,621		\$3,621	\$69	\$3,690
Public Works Administration	2	1.124 %	\$1,448		\$1,448	\$28	\$1,476
Communications	4	2.247 %	\$2,897		\$2,897	\$55	\$2,952
Information Systems	10	5.618 %	\$7,241		\$7,241		\$7,241
FD255 911 Emergency Svcs	20	11.236 %	\$14,483		\$14,483	\$277	\$14,760
Weed Control	4	2.247 %	\$2,897		\$2,897	\$55	\$2,952
FD210 DC Water District	1	0.562 %	\$724		\$724	\$14	\$738
FD211 Solid Waste Management	1	0.562 %	\$724		\$724	\$14	\$738
FD216 Social Services	7	3.933 %	\$5,069		\$5,069	\$97	\$5,166
FD232 Road Operating	9	5.056 %	\$6,517		\$6,517	\$125	\$6,642
FD234 Room Tax Admin	15	8.427 %	\$10,862		\$10,862	\$208	\$11,070
FD260 Senior Services Program	13	7.303 %	\$9,414		\$9,414	\$180	\$9,594
FD309 Self Insurance	1	0.562 %	\$724		\$724		\$724
FD313 Motor Pool/Vehicle Maintenance	6	3.371 %	\$4,345		\$4,345	\$83	\$4,428
FD316 Zephyr Water Utility Dist	2	1.124 %	\$1,448		\$1,448	\$28	\$1,476
FD319 Cave Rock/Uppaway Water Sys	2	1.124 %	\$1,448		\$1,448	\$28	\$1,476
FD320 Skyland Water System	1	0.562 %	\$724		\$724	\$14	\$738
FD325 Sewer Utility	4	2.247 %	\$2,897		\$2,897	\$55	\$2,952
FD430 Regional Transportation	2	1.124 %	\$1,448		\$1,448	\$28	\$1,476
FD605 Dc Redevelopment Admin	1	0.562 %	\$724		\$724	\$14	\$738
FD234 Parks Operations	6	3.371 %	\$4,345		\$4,345	\$83	\$4,428
FD234 Parks Temp & Seasonal	4	2.247 %	\$2,897		\$2,897	\$55	\$2,952
FD234 Recreation	7	3.933 %	\$5,069		\$5,069	\$97	\$5,166
FD234 Rec Temp & Seasonal	12	6.742 %	\$8,690		\$8,690	\$166	\$8,856
FD234 Kahle Community Center	9	5.056 %	\$6,517		\$6,517	\$125	\$6,642
FD326 Carson Valley Water Utility	6	3.368 %	\$4,342		\$4,342	\$81	\$4,423
Total	178	100.000 %	\$128,895		\$128,895	\$2,214	\$131,109

(A) Alloc basis: FTE by GF Departments or Funds Supervised

Source: Steve Mokrohisky

County Manager
Detail allocation of
Finance

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Finance	100	100.000 %	\$34,282		\$34,282	\$589	\$34,871
Total	100	100.000 %	\$34,282		\$34,282	\$589	\$34,871

(A) Alloc basis: Direct Allocation to Finance

Source:

County Manager
Detail allocation of
IT

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Geographic Information Systems	3	17.647 %	\$2,013		\$2,013		\$2,013
Communications	4	23.529 %	\$2,684		\$2,684	\$197	\$2,881
Information Systems	10	58.824 %	\$6,711		\$6,711		\$6,711
Total	17	100.000 %	\$11,408		\$11,408	\$197	\$11,605

(A) Alloc basis: FTE of Departments Supervised

Source:

County Manager
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Commission</u>	<u>County Manager</u>	<u>CM Direct Supervision</u>	<u>Finance</u>	<u>IT</u>
Geographic Information Systems	\$5,947	\$914	\$848	\$2,172		\$2,013
Clerk	\$1,201	\$623	\$578			
Treasurer	\$1,390	\$721	\$669			
General Services	\$6,894	\$3,577	\$3,317			
Information Systems	\$17,558	\$1,871	\$1,735	\$7,241		\$6,711
Human Resources	\$4,736	\$954	\$885	\$2,897		
Records Management	\$575	\$298	\$277			
District Attorney	\$7,947	\$4,123	\$3,824			
Building Services	\$3,096	\$1,606	\$1,490			
FD309 Self Insurance	\$12,424	\$6,070	\$5,630	\$724		
Finance	\$38,613	\$1,868	\$1,874		\$34,871	
County Commissioners	\$2,527	\$893	\$896	\$738		
Project Management	\$379	\$189	\$190			
Economic Development	\$869	\$433	\$436			
Assessor	\$2,876	\$1,436	\$1,440			
Recorder	\$1,679	\$838	\$841			
Clerk-Elections	\$324	\$162	\$162			
Tahoe General Services	\$1,093	\$546	\$547			
Communications	\$7,999	\$1,081	\$1,085	\$2,952		\$2,881
Sheriff Administration	\$3,642	\$1,818	\$1,824			
Sheriff Administration Services	\$4,946	\$2,469	\$2,477			
Sheriff Records	\$1,775	\$886	\$889			
Sheriff Jail	\$15,503	\$7,739	\$7,764			
Sheriff Cops Grant	\$437	\$218	\$219			
Sheriff-General Investigation	\$5,924	\$2,957	\$2,967			
Sheriff Patrol/Traffic	\$2,275	\$1,136	\$1,139			
Sheriff Vehicles	\$2,693	\$1,344	\$1,349			
Sheriff Grants	\$433	\$216	\$217			
Sheriff Coroner	\$259	\$129	\$130			
Sheriff Operations/Patrol	\$19,146	\$9,558	\$9,588			
Tri-Net	\$559	\$279	\$280			
Animal Care & Services	\$1,306	\$652	\$654			
Emergency Management	\$1,699	\$848	\$851			
Court Clerk	\$1,626	\$812	\$814			
District Court 1	\$1,035	\$517	\$518			
District Court II	\$1,272	\$635	\$637			
CASA	\$888	\$444	\$444			
SAFE	\$222	\$111	\$111			
Public Guardian Administration	\$372	\$186	\$186			
Bailiff	\$354	\$176	\$178			
DA Child Support	\$1,442	\$720	\$722			

County Manager
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Commission</u>	<u>County Manager</u>	<u>CM Direct Supervision</u>	<u>Finance</u>	<u>IT</u>
Public Defender	\$2,465	\$1,231	\$1,234			
Juvenile Probation	\$4,904	\$2,448	\$2,456			
JPO Detention Center	\$2,324	\$1,160	\$1,164			
Court Computer System	\$951	\$475	\$476			
East Fork Justice Court	\$1,990	\$993	\$997			
Tahoe Justice Court	\$1,663	\$830	\$833			
Alternative Sentencing	\$2,059	\$1,028	\$1,031			
East Fork Constable	\$561	\$280	\$281			
Tahoe Constable	\$421	\$210	\$211			
Security	\$459	\$229	\$230			
Community Development Admin	\$5,820	\$1,064	\$1,066	\$3,690		
Community Development Building Dept	\$5,469	\$888	\$891	\$3,690		
Community Development Planning	\$6,489	\$1,029	\$1,032	\$4,428		
Community Development Engineering	\$4,940	\$624	\$626	\$3,690		
Public Works Administration	\$1,476			\$1,476		
Public Works Engineering	\$58	\$29	\$29			
Weed Control	\$4,938	\$991	\$995	\$2,952		
FD202 NV Cooperative Ext	\$989	\$494	\$495			
FD204 Airport	\$3,470	\$1,732	\$1,738			
FD210 DC Water District	\$1,066	\$164	\$164	\$738		
FD211 Solid Waste Management	\$1,914	\$587	\$589	\$738		
FD214 St MV Accident Indigent	\$1,520	\$759	\$761			
FD215 Medical Asst to Indigents	\$5,041	\$2,517	\$2,524			
FD216 Social Services	\$11,118	\$2,971	\$2,981	\$5,166		
FD222 Law Library	\$84	\$42	\$42			
FD232 Road Operating	\$12,160	\$2,754	\$2,764	\$6,642		
FD234 Room Tax Admin	\$12,763	\$845	\$848	\$11,070		
FD234 Prom Room Tax	\$15,270	\$7,623	\$7,647			
FD234 Library	\$5,829	\$2,910	\$2,919			
FD234 Parks Operations	\$9,181	\$2,373	\$2,380	\$4,428		
FD234 Parks Dev	\$28	\$14	\$14			
FD234 Parks Temp & Seasonal	\$3,733	\$390	\$391	\$2,952		
FD234 Recreation	\$8,773	\$1,801	\$1,806	\$5,166		
FD234 Rec Temp & Seasonal	\$10,268	\$705	\$707	\$8,856		
FD234 Kahle Community Center	\$9,117	\$1,235	\$1,240	\$6,642		
FD236 Tahoe/Douglas Trans Dist	\$665	\$332	\$333			
FD240 Justice Court Admin Assess	\$152	\$76	\$76			
FD242 China Spring Youth Camp	\$13,644	\$6,811	\$6,833			
FD244 Western NV Regional Youth	\$1,445	\$722	\$723			
FD245 Erosion Control TRPA	\$399	\$199	\$200			
FD255 911 Emergency Svcs	\$21,561	\$3,395	\$3,406	\$14,760		

County Manager
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Commission</u>	<u>County Manager</u>	<u>CM Direct Supervision</u>	<u>Finance</u>	<u>IT</u>
FD256 Surcharge	\$1,011	\$505	\$506			
FD260 Senior Services Program	\$14,474	\$2,436	\$2,444	\$9,594		
FD310 Self Insurance Dental	\$1,727	\$862	\$865			
FD313 Motor Pool/Vehicle Maintenance	\$8,876	\$2,220	\$2,228	\$4,428		
FD315 Ridgeview Water System						
FD316 Zephyr Water Utility Dist	\$2,746	\$634	\$636	\$1,476		
FD319 Cave Rock/Uppaway Water Sys	\$3,132	\$827	\$829	\$1,476		
FD320 Skyland Water System	\$1,641	\$451	\$452	\$738		
FD324 Regional Water Fund	\$695	\$347	\$348			
FD325 Sewer Utility	\$6,139	\$1,591	\$1,596	\$2,952		
FD326 Carson Valley Water Utility	\$10,011	\$2,789	\$2,799	\$4,423		
FD405 Ad Val Capital Projects	\$376	\$188	\$188			
FD410 County Construction	\$3,442	\$1,718	\$1,724			
FD420 Park Resident Const Tax	\$18	\$9	\$9			
FD430 Regional Transportation	\$3,954	\$1,237	\$1,241	\$1,476		
FD541 Co Debt/Other Resources	\$36	\$18	\$18			
FD605 Dc Redevelopment Admin	\$1,445	\$353	\$354	\$738		
FD606 Dc Redevelopment Cap Proj	\$30	\$15	\$15			
FD610 Gardnerville Town	\$1,797	\$1,797				
FD611 Gardnerville Health & San	\$1,438	\$1,438				
FD613 Gardnerville Debt						
FD620 Genoa Town	\$1,001	\$1,001				
FD630 Minden Town	\$1,776	\$1,776				
FD635 Minden Trash	\$819	\$819				
FD636 Minden Cap Equip	\$128	\$128				
FD639 Minden Wholesale Water Utly	\$1,040	\$1,040				
FD640 Minden Town Water	\$1,695	\$1,695				
FD650 East Fork Fire	\$21,302	\$21,302				
FD651 Effph Emergency Fund	\$929	\$929				
FD652 Effph Equip Res	\$35	\$35				
FD653 Paramedics	\$15	\$15				
FD885 Mosquito District	\$1,335	\$667	\$668			
Total	\$476,175	\$165,855	\$132,735	\$131,109	\$34,871	\$11,605

SCHEDULE 14.01

FINANCE

NATURE AND EXTENT OF SERVICE

The Finance Division is the central financial services agency of the County. The division provides accurate, timely and regulatory compliant financial services, in accordance with generally accepted accounting principles and best practices in financial management.

Costs are allocated as follows:

- **Accounting and Financial Reporting** – These costs are related to processing of journal entries, reconciliations of general ledger accounts, recording of revenues and expenditures, and other accounting transactions to accurately complete financial records, and coordination of annual independent financial audit. These services also include preparation of financial statements and reports to ensure compliance with external and internal financial reporting requirements. Costs for the above services are allocated based on Total Budgeted Expenditures by department or fund.
- **Operating and Capital Budgets** – These costs are related to the annual budget processes across the organization, including, assisting departments with budget development, revenue and expense analyses and projections, budget monitoring, budget adjustments, transfers and augmentations, and providing external and internal budget reporting. These services also include strategic planning and project management support. Costs for the above services are allocated based on Total Budgeted Expenditures by department or fund.
- **Room Tax Administration** - These costs are related to reconciling departmental subsidiary revenue records to the General Ledger, property tax certification, reporting and analysis of property tax rates, and monitoring of property tax revenue collection. Also included is the administration of room taxes, including analysis, calculations, reporting and distribution of room taxes to internal departments and funds, as well as external entities. Costs for the above services are allocated directly to Room Tax Promotion Fund 234.
- **Payroll** – These costs are related to processing employee payroll and related activities such as tax and PERS reporting. Costs are allocated based on a Full Time Equivalent (FTE) count per department or fund.
- **Accounts Payable** – These costs are related to processing vendor payments, purchase orders, procurement card administration, and travel reimbursements. Costs are allocated based on the number of annual accounts payable transactions processed per department or fund.

SCHEDULE 14.01

FINANCE

NATURE AND EXTENT OF SERVICE (continued)

- **Grant Administration** – These costs are related to the administration of grants, including grant accounting and financial compliance reporting. Costs are allocated based on the Grant Revenues received by department or fund.
- **Capital Asset Accounting** – These costs are for accounting services related to the accounting of governmental property, plant and equipment, including the gathering and maintenance of data needed for the preparation of annual financial statements. These costs are allocated by the total number of capital assets per department or fund.
- **Debt Management** – These costs are for development of financing plans, debt issuance, accurate and timely payment of debt service, debt accounting, and State and Federal continuing disclosure reporting compliance. Costs for the above services are allocated based on Total Budgeted Expenditures by department or fund.

Prepared by:

Finance
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$927,300			\$927,300
Allocated additions:				
100000 - Building Use Charge	\$5,810		\$5,810	
100001 - Equipment Use Charge	\$17,787		\$17,787	
101152 - Geographic Information Systems	\$2,270	\$148	\$2,418	
101182 - Clerk	\$2,902	\$939	\$3,841	
101191 - General Services	\$11,368	\$138	\$11,506	
101192 - Information Systems	\$27,603	\$1,087	\$28,690	
101194 - Human Resources	\$6,642	\$1,225	\$7,867	
101195 - Records Management	\$1,166	\$127	\$1,293	
101341 - District Attorney	\$13,924	\$473	\$14,397	
101521 - Building Services	\$6,808	\$74	\$6,882	
309817 - FD309 Self Insurance	\$3,202	\$32	\$3,234	
101122 - County Manager	\$37,813	\$800	\$38,613	
101172 - Finance		\$2,053	\$2,053	
Total allocated additions:	<u>\$137,295</u>	<u>\$7,096</u>	<u>\$144,391</u>	<u>\$144,391</u>
Total to be allocated	<u>\$1,064,595</u>	<u>\$7,096</u>		<u>\$1,071,691</u>

Finance
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Accounting & Financial Reportina</u>	<u>Operating & Cap Budgets</u>	<u>Room Tax Administration</u>	<u>Payroll</u>	<u>Accounts Payable</u>	<u>Grant Administration</u>	<u>Capital Asset Accounting</u>	<u>Debt Management</u>
Wages & Benefits										
SALARIES & WAGES	\$485,455		\$78,207	\$62,672	\$20,341	\$72,381	\$155,685	\$51,021	\$23,836	\$21,312
FRINGE BENEFITS	\$201,437		\$32,452	\$26,006	\$8,440	\$30,034	\$64,601	\$21,171	\$9,891	\$8,842
Other Expense and Cost										
SERVICES & SUPPLIES	\$240,408		\$38,730	\$31,037	\$10,073	\$35,845	\$77,099	\$25,267	\$11,804	\$10,553
Departmental Expenditures	\$927,300		\$149,389	\$119,715	\$38,854	\$138,260	\$297,385	\$97,459	\$45,531	\$40,707
Additions: 1st										
Other	\$137,295	\$137,295								
Functional Cost	\$1,064,595	\$137,295	\$149,389	\$119,715	\$38,854	\$138,260	\$297,385	\$97,459	\$45,531	\$40,707
Reallocate Admin		(\$137,295)	\$22,118	\$17,725	\$5,753	\$20,471	\$44,030	\$14,430	\$6,741	\$6,027
Allocable Costs	\$1,064,595		\$171,507	\$137,440	\$44,607	\$158,731	\$341,415	\$111,889	\$52,272	\$46,734
1st Allocation	\$1,064,595		\$171,507	\$137,440	\$44,607	\$158,731	\$341,415	\$111,889	\$52,272	\$46,734
Additions: 2nd										
Other	\$7,096	\$7,096								
Functional Cost	\$7,096	\$7,096								
Reallocate Admin		(\$7,096)	\$1,143	\$916	\$297	\$1,058	\$2,276	\$746	\$348	\$312
Allocable Costs	\$7,096		\$1,143	\$916	\$297	\$1,058	\$2,276	\$746	\$348	\$312
2nd Allocation	\$7,096		\$1,143	\$916	\$297	\$1,058	\$2,276	\$746	\$348	\$312
Total allocated	\$1,071,691		\$172,650	\$138,356	\$44,904	\$159,789	\$343,691	\$112,635	\$52,620	\$47,046

**Finance
Detail allocation of
Accounting & Financial Reporting**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
County Manager	384,151	0.429 %	\$736		\$736		\$736
Economic Development	319,122	0.357 %	\$612		\$612	\$5	\$617
Geographic Information Systems	481,731	0.538 %	\$923		\$923		\$923
Assessor	712,632	0.796 %	\$1,366		\$1,366	\$10	\$1,376
Recorder	432,917	0.484 %	\$830		\$830	\$6	\$836
County Commissioners	440,477	0.492 %	\$844		\$844	\$6	\$850
Clerk-Elections	107,200	0.120 %	\$205		\$205	\$2	\$207
Tahoe General Services	271,410	0.303 %	\$520		\$520	\$4	\$524
Treasurer	368,508	0.412 %	\$706		\$706		\$706
Communications	573,310	0.641 %	\$1,099		\$1,099	\$8	\$1,107
General Services	1,853,957	2.072 %	\$3,553		\$3,553		\$3,553
Information Systems	1,022,063	1.142 %	\$1,959		\$1,959		\$1,959
Human Resources	494,369	0.552 %	\$947		\$947		\$947
Records Management	151,610	0.169 %	\$291		\$291		\$291
Sheriff Administration	911,485	1.019 %	\$1,747		\$1,747	\$13	\$1,760
Sheriff Administration Services	1,228,182	1.372 %	\$2,354		\$2,354	\$18	\$2,372
Sheriff Jail	3,876,764	4.332 %	\$7,430		\$7,430	\$57	\$7,487
Sheriff-General Investigation	1,476,109	1.649 %	\$2,829		\$2,829	\$22	\$2,851
Sheriff Patrol/Traffic	566,532	0.633 %	\$1,086		\$1,086	\$8	\$1,094
Sheriff Vehicles	693,545	0.775 %	\$1,329		\$1,329	\$10	\$1,339
Sheriff Coroner	84,500	0.094 %	\$162		\$162	\$1	\$163
Sheriff Operations/Patrol	4,748,622	5.306 %	\$9,100		\$9,100	\$70	\$9,170
Tri-Net	155,475	0.174 %	\$298		\$298	\$2	\$300
Animal Care & Services	327,368	0.366 %	\$627		\$627	\$5	\$632
Court Clerk	402,551	0.450 %	\$771		\$771	\$6	\$777
District Court 1	258,002	0.288 %	\$494		\$494	\$4	\$498
District Court II	318,456	0.356 %	\$610		\$610	\$5	\$615
CASA	233,971	0.261 %	\$448		\$448	\$3	\$451
SAFE	57,129	0.064 %	\$109		\$109	\$1	\$110
Public Guardian Administration	88,773	0.099 %	\$170		\$170	\$1	\$171
Bailiff	97,723	0.109 %	\$187		\$187	\$1	\$188
District Attorney	2,080,100	2.324 %	\$3,986		\$3,986		\$3,986
DA Child Support	360,753	0.403 %	\$691		\$691	\$5	\$696
Public Defender	687,500	0.768 %	\$1,318		\$1,318	\$10	\$1,328
Juvenile Probation	1,218,589	1.362 %	\$2,335		\$2,335	\$18	\$2,353
JPO Detention Center	579,680	0.648 %	\$1,111		\$1,111	\$9	\$1,120
Court Computer System	234,266	0.262 %	\$449		\$449	\$3	\$452
East Fork Justice Court	506,323	0.566 %	\$970		\$970	\$7	\$977
Tahoe Justice Court	432,923	0.484 %	\$830		\$830	\$6	\$836
Alternative Sentencing	539,930	0.603 %	\$1,035		\$1,035	\$8	\$1,043
East Fork Constable	141,370	0.158 %	\$271		\$271	\$2	\$273

Finance
Detail allocation of
Accounting & Financial Reporting

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Tahoe Constable	105,789	0.118 %	\$203		\$203	\$2	\$205
Security	115,231	0.129 %	\$221		\$221	\$2	\$223
Community Development Admin	535,412	0.598 %	\$1,026		\$1,026	\$8	\$1,034
Community Development Building Dept	444,387	0.497 %	\$852		\$852	\$7	\$859
Community Development Planning	534,872	0.598 %	\$1,025		\$1,025	\$8	\$1,033
Community Development Engineering	437,092	0.488 %	\$838		\$838	\$6	\$844
Building Services	979,929	1.095 %	\$1,878		\$1,878		\$1,878
Weed Control	540,131	0.604 %	\$1,035		\$1,035	\$8	\$1,043
FD202 NV Cooperative Ext	290,095	0.324 %	\$556		\$556	\$4	\$560
FD204 Airport	1,235,332	1.380 %	\$2,367		\$2,367	\$18	\$2,385
FD210 DC Water District	232,728	0.260 %	\$446		\$446	\$3	\$449
FD211 Solid Waste Management	385,769	0.431 %	\$739		\$739	\$6	\$745
FD215 Medical Asst to Indigents	3,279,378	3.664 %	\$6,285		\$6,285	\$48	\$6,333
FD216 Social Services	1,776,896	1.986 %	\$3,405		\$3,405	\$26	\$3,431
FD222 Law Library	65,543	0.073 %	\$126		\$126	\$1	\$127
FD232 Road Operating	1,403,787	1.569 %	\$2,690		\$2,690	\$21	\$2,711
FD234 Room Tax Admin	438,517	0.490 %	\$840		\$840	\$6	\$846
FD236 Tahoe/Douglas Trans Dist	257,156	0.287 %	\$493		\$493	\$4	\$497
FD240 Justice Court Admin Assess	38,040	0.043 %	\$73		\$73	\$1	\$74
FD242 China Spring Youth Camp	3,487,838	3.897 %	\$6,684		\$6,684	\$51	\$6,735
FD245 Erosion Control TRPA	255,347	0.285 %	\$489		\$489	\$4	\$493
FD255 911 Emergency Svcs	1,682,730	1.880 %	\$3,225		\$3,225	\$25	\$3,250
FD256 Surcharge	260,000	0.291 %	\$498		\$498	\$4	\$502
FD260 Senior Services Program	1,251,607	1.399 %	\$2,399		\$2,399	\$18	\$2,417
FD310 Self Insurance Dental	528,000	0.590 %	\$1,012		\$1,012	\$8	\$1,020
FD313 Motor Pool/Vehicle Maintenance	1,186,875	1.326 %	\$2,275		\$2,275	\$17	\$2,292
FD315 Ridgeview Water System	10						
FD316 Zephyr Water Utility Dist	347,972	0.389 %	\$667		\$667	\$5	\$672
FD319 Cave Rock/Uppaway Water Sys	458,338	0.512 %	\$878		\$878	\$7	\$885
FD320 Skyland Water System	254,620	0.285 %	\$488		\$488	\$4	\$492
FD325 Sewer Utility	1,072,641	1.199 %	\$2,056		\$2,056	\$16	\$2,072
FD405 Ad Val Capital Projects	96,097	0.107 %	\$184		\$184	\$1	\$185
FD410 County Construction	1,037,200	1.159 %	\$1,988		\$1,988	\$15	\$2,003
FD430 Regional Transportation	836,296	0.934 %	\$1,603		\$1,603	\$12	\$1,615
FD541 Co Debt/Other Resources	6,450	0.007 %	\$12		\$12		\$12
FD605 Dc Redevelopment Admin	214,966	0.240 %	\$412		\$412	\$3	\$415
FD606 Dc Redevelopment Cap Proj	7,619	0.009 %	\$15		\$15		\$15
FD610 Gardnerville Town	980,612	1.096 %	\$1,879		\$1,879	\$14	\$1,893
FD611 Gardnerville Health & San	759,694	0.849 %	\$1,456		\$1,456	\$11	\$1,467
FD613 Gardnerville Debt	200						
FD620 Genoa Town	501,398	0.560 %	\$961		\$961	\$7	\$968

Finance
Detail allocation of
Accounting & Financial Reporting

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD630 Minden Town	992,003	1.108 %	\$1,901		\$1,901	\$15	\$1,916
FD635 Minden Trash	426,643	0.477 %	\$818		\$818	\$6	\$824
FD639 Minden Wholesale Water Utly	568,416	0.635 %	\$1,089		\$1,089	\$8	\$1,097
FD640 Minden Town Water	643,540	0.719 %	\$1,233		\$1,233	\$9	\$1,242
FD650 East Fork Fire	10,983,630	12.273 %	\$21,049		\$21,049	\$161	\$21,210
FD652 Effph Equip Res	17,020	0.019 %	\$33		\$33		\$33
FD653 Paramedics	15,000	0.017 %	\$29		\$29		\$29
FD234 Library	1,527,424	1.707 %	\$2,927		\$2,927	\$22	\$2,949
FD234 Parks Operations	1,268,241	1.417 %	\$2,431		\$2,431	\$19	\$2,450
FD234 Parks Dev	3,075	0.003 %	\$6		\$6		\$6
FD234 Parks Temp & Seasonal	187,012	0.209 %	\$358		\$358	\$3	\$361
FD234 Recreation	934,000	1.044 %	\$1,790		\$1,790	\$14	\$1,804
FD234 Rec Temp & Seasonal	369,180	0.413 %	\$708		\$708	\$5	\$713
FD234 Kahle Community Center	635,721	0.710 %	\$1,218		\$1,218	\$9	\$1,227
Clerk	320,397	0.358 %	\$614		\$614		\$614
Project Management	98,967	0.111 %	\$190		\$190	\$1	\$191
FD309 Self Insurance	3,478,530	3.887 %	\$6,666		\$6,666		\$6,666
FD244 Western NV Regional Youth	365,729	0.409 %	\$701		\$701	\$5	\$706
Sheriff Records	444,335	0.497 %	\$852		\$852	\$7	\$859
Sheriff Cops Grant	114,027	0.127 %	\$219		\$219	\$2	\$221
Sheriff Grants	115,223	0.129 %	\$221		\$221	\$2	\$223
Emergency Management	500,000	0.559 %	\$958		\$958	\$7	\$965
Public Works Administration	50						
Public Works Engineering	14,546	0.016 %	\$28		\$28		\$28
FD324 Regional Water Fund	205,000	0.229 %	\$393		\$393	\$3	\$396
FD636 Minden Cap Equip	100,000	0.112 %	\$192		\$192	\$1	\$193
FD651 Effph Emergency Fund	641,847	0.717 %	\$1,230		\$1,230	\$9	\$1,239
FD214 St MV Accident Indigent	392,130	0.438 %	\$751		\$751	\$6	\$757
FD234 Prom Room Tax	3,852,089	4.304 %	\$7,382		\$7,382	\$57	\$7,439
FD420 Park Resident Const Tax	4,639	0.005 %	\$9		\$9		\$9
FD885 Mosquito District	481,465	0.538 %	\$923		\$923	\$7	\$930
FD326 Carson Valley Water Utility	1,549,939	1.733 %	\$2,971		\$2,971	\$28	\$2,999
Total	89,492,490	100.000 %	\$171,507		\$171,507	\$1,143	\$172,650

(A) Alloc basis: Total Budgeted Expenditures by GF Departments and Funds

Source: Heather/Kathy Lewis

**Finance
Detail allocation of
Operating & Cap Budgets**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
County Manager	384,151	0.424 %	\$583		\$583		\$583
Economic Development	319,122	0.353 %	\$485		\$485	\$4	\$489
Geographic Information Systems	481,731	0.532 %	\$732		\$732		\$732
Assessor	712,632	0.787 %	\$1,082		\$1,082	\$8	\$1,090
Finance	1,008,640	1.115 %	\$1,532		\$1,532		\$1,532
Recorder	432,917	0.478 %	\$657		\$657	\$5	\$662
County Commissioners	440,477	0.487 %	\$669		\$669	\$5	\$674
Clerk-Elections	107,200	0.118 %	\$163		\$163	\$1	\$164
Tahoe General Services	271,410	0.300 %	\$412		\$412	\$3	\$415
Treasurer	368,508	0.407 %	\$560		\$560		\$560
Communications	573,310	0.633 %	\$871		\$871	\$7	\$878
General Services	1,853,957	2.049 %	\$2,816		\$2,816		\$2,816
Information Systems	1,022,063	1.129 %	\$1,552		\$1,552		\$1,552
Human Resources	494,369	0.546 %	\$751		\$751		\$751
Records Management	151,610	0.168 %	\$230		\$230		\$230
Sheriff Administration	911,485	1.007 %	\$1,384		\$1,384	\$11	\$1,395
Sheriff Administration Services	1,228,182	1.357 %	\$1,865		\$1,865	\$14	\$1,879
Sheriff Jail	3,876,764	4.284 %	\$5,887		\$5,887	\$46	\$5,933
Sheriff-General Investigation	1,476,109	1.631 %	\$2,242		\$2,242	\$17	\$2,259
Sheriff Patrol/Traffic	566,532	0.626 %	\$860		\$860	\$7	\$867
Sheriff Vehicles	693,545	0.766 %	\$1,053		\$1,053	\$8	\$1,061
Sheriff Coroner	84,500	0.093 %	\$128		\$128	\$1	\$129
Sheriff Operations/Patrol	4,748,622	5.247 %	\$7,212		\$7,212	\$56	\$7,268
Tri-Net	155,475	0.172 %	\$236		\$236	\$2	\$238
Animal Care & Services	327,368	0.362 %	\$497		\$497	\$4	\$501
Court Clerk	402,551	0.445 %	\$611		\$611	\$5	\$616
District Court 1	258,002	0.285 %	\$392		\$392	\$3	\$395
District Court II	318,456	0.352 %	\$484		\$484	\$4	\$488
CASA	233,971	0.259 %	\$355		\$355	\$3	\$358
SAFE	57,129	0.063 %	\$87		\$87	\$1	\$88
Public Guardian Administration	88,773	0.098 %	\$135		\$135	\$1	\$136
Bailiff	97,723	0.108 %	\$148		\$148	\$1	\$149
District Attorney	2,080,100	2.298 %	\$3,159		\$3,159		\$3,159
DA Child Support	360,753	0.399 %	\$548		\$548	\$4	\$552
Public Defender	687,500	0.760 %	\$1,044		\$1,044	\$8	\$1,052
Juvenile Probation	1,218,589	1.346 %	\$1,851		\$1,851	\$14	\$1,865
JPO Detention Center	579,680	0.641 %	\$880		\$880	\$7	\$887
Court Computer System	234,266	0.259 %	\$356		\$356	\$3	\$359
East Fork Justice Court	506,323	0.559 %	\$769		\$769	\$6	\$775
Tahoe Justice Court	432,923	0.478 %	\$657		\$657	\$5	\$662
Alternative Sentencing	539,930	0.597 %	\$820		\$820	\$6	\$826

Finance
Detail allocation of
Operating & Cap Budgets

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
East Fork Constable	141,370	0.156 %	\$215		\$215	\$2	\$217
Tahoe Constable	105,789	0.117 %	\$161		\$161	\$1	\$162
Security	115,231	0.127 %	\$175		\$175	\$1	\$176
Community Development Admin	535,412	0.592 %	\$813		\$813	\$6	\$819
Community Development Building Dept	444,387	0.491 %	\$675		\$675	\$5	\$680
Community Development Planning	534,872	0.591 %	\$812		\$812	\$6	\$818
Community Development Engineering	437,092	0.483 %	\$664		\$664	\$5	\$669
Building Services	979,929	1.083 %	\$1,488		\$1,488		\$1,488
Weed Control	540,131	0.597 %	\$820		\$820	\$6	\$826
FD202 NV Cooperative Ext	290,095	0.321 %	\$441		\$441	\$3	\$444
FD204 Airport	1,235,332	1.365 %	\$1,876		\$1,876	\$15	\$1,891
FD210 DC Water District	232,728	0.257 %	\$353		\$353	\$3	\$356
FD211 Solid Waste Management	385,769	0.426 %	\$586		\$586	\$5	\$591
FD215 Medical Asst to Indigents	3,279,378	3.624 %	\$4,980		\$4,980	\$39	\$5,019
FD216 Social Services	1,776,896	1.963 %	\$2,698		\$2,698	\$21	\$2,719
FD222 Law Library	65,543	0.072 %	\$100		\$100	\$1	\$101
FD232 Road Operating	1,403,787	1.551 %	\$2,132		\$2,132	\$17	\$2,149
FD234 Room Tax Admin	438,517	0.485 %	\$666		\$666	\$5	\$671
FD236 Tahoe/Douglas Trans Dist	257,156	0.284 %	\$391		\$391	\$3	\$394
FD240 Justice Court Admin Assess	38,040	0.042 %	\$58		\$58		\$58
FD242 China Spring Youth Camp	3,487,838	3.854 %	\$5,297		\$5,297	\$41	\$5,338
FD245 Erosion Control TRPA	255,347	0.282 %	\$388		\$388	\$3	\$391
FD255 911 Emergency Svcs	1,682,730	1.859 %	\$2,555		\$2,555	\$20	\$2,575
FD256 Surcharge	260,000	0.287 %	\$395		\$395	\$3	\$398
FD260 Senior Services Program	1,251,607	1.383 %	\$1,901		\$1,901	\$15	\$1,916
FD310 Self Insurance Dental	528,000	0.583 %	\$802		\$802	\$6	\$808
FD313 Motor Pool/Vehicle Maintenance	1,186,875	1.311 %	\$1,802		\$1,802	\$14	\$1,816
FD315 Ridgeview Water System	10						
FD316 Zephyr Water Utility Dist	347,972	0.384 %	\$528		\$528	\$4	\$532
FD319 Cave Rock/Uppaway Water Sys	458,338	0.506 %	\$696		\$696	\$5	\$701
FD320 Skyland Water System	254,620	0.281 %	\$387		\$387	\$3	\$390
FD325 Sewer Utility	1,072,641	1.185 %	\$1,629		\$1,629	\$13	\$1,642
FD405 Ad Val Capital Projects	96,097	0.106 %	\$146		\$146	\$1	\$147
FD410 County Construction	1,037,200	1.146 %	\$1,575		\$1,575	\$12	\$1,587
FD430 Regional Transportation	836,296	0.924 %	\$1,270		\$1,270	\$10	\$1,280
FD541 Co Debt/Other Resources	6,450	0.007 %	\$10		\$10		\$10
FD605 Dc Redevelopment Admin	214,966	0.238 %	\$326		\$326	\$3	\$329
FD606 Dc Redevelopment Cap Proj	7,619	0.008 %	\$12		\$12		\$12
FD610 Gardnerville Town	980,612	1.084 %	\$1,489		\$1,489	\$12	\$1,501
FD611 Gardnerville Health & San	759,694	0.839 %	\$1,154		\$1,154	\$9	\$1,163
FD613 Gardnerville Debt	200						

**Finance
Detail allocation of
Operating & Cap Budgets**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD620 Genoa Town	501,398	0.554 %	\$761		\$761	\$6	\$767
FD630 Minden Town	992,003	1.096 %	\$1,507		\$1,507	\$12	\$1,519
FD635 Minden Trash	426,643	0.471 %	\$648		\$648	\$5	\$653
FD639 Minden Wholesale Water Utly	568,416	0.628 %	\$863		\$863	\$7	\$870
FD640 Minden Town Water	643,540	0.711 %	\$977		\$977	\$8	\$985
FD650 East Fork Fire	10,983,630	12.136 %	\$16,680		\$16,680	\$129	\$16,809
FD652 Effph Equip Res	17,020	0.019 %	\$26		\$26		\$26
FD653 Paramedics	15,000	0.017 %	\$23		\$23		\$23
FD234 Library	1,527,424	1.688 %	\$2,320		\$2,320	\$18	\$2,338
FD234 Parks Operations	1,268,241	1.401 %	\$1,926		\$1,926	\$15	\$1,941
FD234 Parks Dev	3,075	0.003 %	\$5		\$5		\$5
FD234 Parks Temp & Seasonal	187,012	0.207 %	\$284		\$284	\$2	\$286
FD234 Recreation	934,000	1.032 %	\$1,418		\$1,418	\$11	\$1,429
FD234 Rec Temp & Seasonal	369,180	0.408 %	\$561		\$561	\$4	\$565
FD234 Kahle Community Center	635,721	0.702 %	\$965		\$965	\$7	\$972
Clerk	320,397	0.354 %	\$487		\$487		\$487
Project Management	98,967	0.109 %	\$150		\$150	\$1	\$151
FD309 Self Insurance	3,478,530	3.844 %	\$5,283		\$5,283		\$5,283
FD244 Western NV Regional Youth	365,729	0.404 %	\$555		\$555	\$4	\$559
Sheriff Records	444,335	0.491 %	\$675		\$675	\$5	\$680
Sheriff Cops Grant	114,027	0.126 %	\$173		\$173	\$1	\$174
Sheriff Grants	115,223	0.127 %	\$175		\$175	\$1	\$176
Emergency Management	500,000	0.552 %	\$759		\$759	\$6	\$765
Public Works Administration	50						
Public Works Engineering	14,546	0.016 %	\$22		\$22		\$22
FD324 Regional Water Fund	205,000	0.227 %	\$311		\$311	\$2	\$313
FD636 Minden Cap Equip	100,000	0.110 %	\$152		\$152	\$1	\$153
FD651 Effph Emergency Fund	641,847	0.709 %	\$975		\$975	\$8	\$983
FD214 St MV Accident Indigent	392,130	0.433 %	\$596		\$596	\$5	\$601
FD234 Prom Room Tax	3,852,089	4.256 %	\$5,850		\$5,850	\$45	\$5,895
FD420 Park Resident Const Tax	4,639	0.005 %	\$7		\$7		\$7
FD885 Mosquito District	481,465	0.532 %	\$731		\$731	\$6	\$737
FD326 Carson Valley Water Utility	1,549,939	1.720 %	\$2,354		\$2,354	\$19	\$2,373
Total	90,501,130	100.000 %	\$137,440		\$137,440	\$916	\$138,356

(A) Alloc basis: Total Budgeted Expenditures by GF Departments and Funds

Source:

Finance
Detail allocation of
Room Tax Administration

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD234 Prom Room Tax	100	100.000 %	\$44,607		\$44,607	\$297	\$44,904
Total	100	100.000 %	\$44,607		\$44,607	\$297	\$44,904

(A) Alloc basis: Direct Allocation to Fund 234 Room Tax Promotional

Source:

Finance
Detail allocation of
Payroll

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Assessor	9	1.607 %	\$2,551		\$2,551	\$19	\$2,570
County Commissioners	1	0.179 %	\$283		\$283	\$2	\$285
Treasurer	4	0.714 %	\$1,134		\$1,134		\$1,134
Court Clerk	5	0.893 %	\$1,417		\$1,417	\$10	\$1,427
Tahoe General Services	3	0.536 %	\$850		\$850	\$6	\$856
East Fork Justice Court	6	1.071 %	\$1,701		\$1,701	\$12	\$1,713
Tahoe Justice Court	4	0.714 %	\$1,134		\$1,134	\$8	\$1,142
District Attorney	17	3.036 %	\$4,819		\$4,819		\$4,819
DA Child Support	5	0.893 %	\$1,417		\$1,417	\$10	\$1,427
District Court 1	2	0.357 %	\$567		\$567	\$4	\$571
District Court II	2	0.357 %	\$567		\$567	\$4	\$571
CASA	1	0.179 %	\$283		\$283	\$2	\$285
Juvenile Probation	10	1.786 %	\$2,834		\$2,834	\$21	\$2,855
JPO Detention Center	7	1.250 %	\$1,984		\$1,984	\$14	\$1,998
Court Computer System	1	0.179 %	\$283		\$283	\$2	\$285
East Fork Constable	1	0.179 %	\$283		\$283	\$2	\$285
Tahoe Constable	2	0.357 %	\$567		\$567	\$4	\$571
Records Management	2	0.357 %	\$567		\$567		\$567
Recorder	6	1.071 %	\$1,701		\$1,701	\$12	\$1,713
Sheriff Administration	121	21.607 %	\$34,297		\$34,297	\$251	\$34,548
County Manager	3	0.536 %	\$850		\$850		\$850
Human Resources	4	0.714 %	\$1,134		\$1,134		\$1,134
Community Development Admin	5	0.893 %	\$1,417		\$1,417	\$10	\$1,427
Community Development Building Dept	5	0.893 %	\$1,417		\$1,417	\$10	\$1,427
Community Development Planning	6	1.071 %	\$1,701		\$1,701	\$12	\$1,713
Community Development Engineering	5	0.893 %	\$1,417		\$1,417	\$10	\$1,427
Public Works Administration	2	0.357 %	\$567		\$567	\$4	\$571
Geographic Information Systems	3	0.536 %	\$850		\$850		\$850
Communications	4	0.714 %	\$1,134		\$1,134	\$8	\$1,142
Information Systems	10	1.786 %	\$2,834		\$2,834		\$2,834
FD255 911 Emergency Svcs	20	3.571 %	\$5,669		\$5,669	\$41	\$5,710
Weed Control	4	0.714 %	\$1,134		\$1,134	\$8	\$1,142
FD202 NV Cooperative Ext	2	0.357 %	\$567		\$567	\$4	\$571
FD210 DC Water District	1	0.179 %	\$283		\$283	\$2	\$285
FD211 Solid Waste Management	1	0.179 %	\$283		\$283	\$2	\$285
FD216 Social Services	7	1.250 %	\$1,984		\$1,984	\$14	\$1,998
FD232 Road Operating	9	1.607 %	\$2,551		\$2,551	\$19	\$2,570
FD234 Room Tax Admin	15	2.679 %	\$4,252		\$4,252	\$31	\$4,283
FD242 China Spring Youth Camp	33	5.893 %	\$9,354		\$9,354	\$68	\$9,422
FD260 Senior Services Program	13	2.321 %	\$3,685		\$3,685	\$27	\$3,712
FD313 Motor Pool/Vehicle Maintenance	6	1.071 %	\$1,701		\$1,701	\$12	\$1,713

Finance
Detail allocation of
Payroll

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD316 Zephyr Water Utility Dist	2	0.357 %	\$567		\$567	\$4	\$571
FD319 Cave Rock/Uppaway Water Sys	2	0.357 %	\$567		\$567	\$4	\$571
FD320 Skyland Water System	1	0.179 %	\$283		\$283	\$2	\$285
FD325 Sewer Utility	4	0.714 %	\$1,134		\$1,134	\$8	\$1,142
FD430 Regional Transportation	2	0.357 %	\$567		\$567	\$4	\$571
FD650 East Fork Fire	72	12.857 %	\$20,408		\$20,408	\$149	\$20,557
FD610 Gardnerville Town	12	2.143 %	\$3,401		\$3,401	\$25	\$3,426
FD620 Genoa Town	3	0.536 %	\$850		\$850	\$6	\$856
FD630 Minden Town	14	2.500 %	\$3,968		\$3,968	\$29	\$3,997
FD605 Dc Redevelopment Admin	1	0.179 %	\$283		\$283	\$2	\$285
Clerk	4	0.714 %	\$1,134		\$1,134		\$1,134
FD885 Mosquito District	2	0.357 %	\$567		\$567	\$4	\$571
FD309 Self Insurance	1	0.179 %	\$283		\$283		\$283
Project Management	1	0.179 %	\$283		\$283	\$2	\$285
Economic Development	1	0.179 %	\$283		\$283	\$2	\$285
General Services	1	0.179 %	\$283		\$283		\$283
Animal Care & Services	4	0.714 %	\$1,134		\$1,134	\$8	\$1,142
FD234 Parks Operations	6	1.071 %	\$1,701		\$1,701	\$12	\$1,713
FD234 Rec Temp & Seasonal	12	2.143 %	\$3,401		\$3,401	\$25	\$3,426
FD234 Parks Temp & Seasonal	5	0.893 %	\$1,417		\$1,417	\$10	\$1,427
FD234 Recreation	7	1.250 %	\$1,984		\$1,984	\$14	\$1,998
FD234 Kahle Community Center	9	1.607 %	\$2,551		\$2,551	\$19	\$2,570
Alternative Sentencing	4	0.714 %	\$1,134		\$1,134	\$8	\$1,142
Security	2	0.357 %	\$567		\$567	\$4	\$571
FD234 Library	14	2.500 %	\$3,968		\$3,968	\$29	\$3,997
FD326 Carson Valley Water Utility	7	1.249 %	\$1,990		\$1,990	\$23	\$2,013
Total	560	100.000 %	\$158,731		\$158,731	\$1,058	\$159,789

(A) Alloc basis: Full Time Equivalent (FTE) by GF Departments and Funds

Source: Heather/Kathy Lewis

**Finance
Detail allocation of
Accounts Payable**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
County Commissioners	170	0.461 %	\$1,574		\$1,574	\$11	\$1,585
County Manager	52	0.141 %	\$482		\$482		\$482
Project Management	3	0.008 %	\$28		\$28		\$28
Economic Development	95	0.258 %	\$880		\$880	\$6	\$886
Geographic Information Systems	74	0.201 %	\$685		\$685		\$685
Assessor	66	0.179 %	\$611		\$611	\$4	\$615
Recorder	70	0.190 %	\$648		\$648	\$4	\$652
Clerk	66	0.179 %	\$611		\$611		\$611
Clerk-Elections	45	0.122 %	\$417		\$417	\$3	\$420
Tahoe General Services	43	0.117 %	\$398		\$398	\$3	\$401
Treasurer	79	0.214 %	\$732		\$732		\$732
Communications	311	0.844 %	\$2,880		\$2,880	\$20	\$2,900
General Services	323	0.876 %	\$2,992		\$2,992		\$2,992
Information Systems	153	0.415 %	\$1,417		\$1,417		\$1,417
Human Resources	80	0.217 %	\$741		\$741		\$741
Records Management	82	0.222 %	\$759		\$759		\$759
Sheriff Administration	90	0.244 %	\$834		\$834	\$6	\$840
Sheriff Administration Services	1,231	3.339 %	\$11,401		\$11,401	\$79	\$11,480
Sheriff Records	921	2.498 %	\$8,530		\$8,530	\$59	\$8,589
Sheriff-General Investigation	73	0.198 %	\$676		\$676	\$5	\$681
Sheriff Patrol/Traffic	2	0.005 %	\$19		\$19		\$19
Sheriff Vehicles	84	0.228 %	\$778		\$778	\$5	\$783
Sheriff Coroner	11	0.030 %	\$102		\$102	\$1	\$103
Sheriff Operations/Patrol	97	0.263 %	\$898		\$898	\$6	\$904
Tri-Net	45	0.122 %	\$417		\$417	\$3	\$420
Animal Care & Services	959	2.602 %	\$8,882		\$8,882	\$61	\$8,943
Emergency Management	29	0.079 %	\$269		\$269	\$2	\$271
Court Clerk	50	0.136 %	\$463		\$463	\$3	\$466
District Court 1	241	0.654 %	\$2,232		\$2,232	\$15	\$2,247
District Court II	262	0.711 %	\$2,427		\$2,427	\$17	\$2,444
CASA	45	0.122 %	\$417		\$417	\$3	\$420
SAFE	38	0.103 %	\$352		\$352	\$2	\$354
Public Guardian Administration	60	0.163 %	\$556		\$556	\$4	\$560
District Attorney	247	0.670 %	\$2,288		\$2,288		\$2,288
DA Child Support	30	0.081 %	\$278		\$278	\$2	\$280
Public Defender	19	0.052 %	\$176		\$176	\$1	\$177
Juvenile Probation	141	0.382 %	\$1,306		\$1,306	\$9	\$1,315
JPO Detention Center	89	0.241 %	\$824		\$824	\$6	\$830
Court Computer System	140	0.380 %	\$1,297		\$1,297	\$9	\$1,306
East Fork Justice Court	165	0.448 %	\$1,528		\$1,528	\$11	\$1,539
Tahoe Justice Court	76	0.206 %	\$704		\$704	\$5	\$709

Finance
Detail allocation of
Accounts Payable

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Alternative Sentencing	190	0.515 %	\$1,760		\$1,760	\$12	\$1,772
East Fork Constable	11	0.030 %	\$102		\$102	\$1	\$103
Tahoe Constable	9	0.024 %	\$83		\$83	\$1	\$84
Security	3	0.008 %	\$28		\$28		\$28
Community Development Admin	190	0.515 %	\$1,760		\$1,760	\$12	\$1,772
Community Development Building Dept	19	0.052 %	\$176		\$176	\$1	\$177
Community Development Planning	131	0.355 %	\$1,213		\$1,213	\$8	\$1,221
Community Development Engineering	42	0.114 %	\$389		\$389	\$3	\$392
Public Works Administration	884	2.398 %	\$8,187		\$8,187	\$57	\$8,244
Weed Control	253	0.686 %	\$2,343		\$2,343	\$16	\$2,359
FD202 NV Cooperative Ext	168	0.456 %	\$1,556		\$1,556	\$11	\$1,567
FD204 Airport	711	1.929 %	\$6,585		\$6,585	\$45	\$6,630
FD210 DC Water District	23	0.062 %	\$213		\$213	\$1	\$214
FD211 Solid Waste Management	490	1.329 %	\$4,538		\$4,538	\$31	\$4,569
FD215 Medical Asst to Indigents	708	1.921 %	\$6,557		\$6,557	\$45	\$6,602
FD216 Social Services	824	2.235 %	\$7,632		\$7,632	\$53	\$7,685
FD222 Law Library	20	0.054 %	\$185		\$185	\$1	\$186
FD232 Road Operating	539	1.462 %	\$4,992		\$4,992	\$34	\$5,026
FD234 Room Tax Admin	5	0.014 %	\$46		\$46		\$46
FD234 Library	1,224	3.320 %	\$11,336		\$11,336	\$78	\$11,414
FD234 Parks Operations	1,060	2.876 %	\$9,817		\$9,817	\$68	\$9,885
FD234 Parks Dev	22	0.060 %	\$204		\$204	\$1	\$205
FD234 Parks Temp & Seasonal	14	0.038 %	\$130		\$130	\$1	\$131
FD234 Recreation	937	2.542 %	\$8,678		\$8,678	\$60	\$8,738
FD234 Rec Temp & Seasonal	10	0.027 %	\$93		\$93	\$1	\$94
FD234 Kahle Community Center	531	1.440 %	\$4,918		\$4,918	\$34	\$4,952
FD236 Tahoe/Douglas Trans Dist	25	0.068 %	\$232		\$232	\$2	\$234
FD240 Justice Court Admin Assess	23	0.062 %	\$213		\$213	\$1	\$214
FD242 China Spring Youth Camp	1,359	3.687 %	\$12,587		\$12,587	\$87	\$12,674
FD244 Western NV Regional Youth	3	0.008 %	\$28		\$28		\$28
FD245 Erosion Control TRPA	125	0.339 %	\$1,158		\$1,158	\$8	\$1,166
FD255 911 Emergency Svcs	279	0.757 %	\$2,584		\$2,584	\$18	\$2,602
FD256 Surcharge	107	0.290 %	\$991		\$991	\$7	\$998
FD260 Senior Services Program	827	2.243 %	\$7,659		\$7,659	\$53	\$7,712
FD309 Self Insurance	140	0.380 %	\$1,297		\$1,297		\$1,297
FD310 Self Insurance Dental	23	0.062 %	\$213		\$213	\$1	\$214
FD313 Motor Pool/Vehicle Maintenance	1,863	5.054 %	\$17,255		\$17,255	\$119	\$17,374
FD316 Zephyr Water Utility Dist	600	1.628 %	\$5,557		\$5,557	\$38	\$5,595
FD319 Cave Rock/Uppaway Water Sys	429	1.164 %	\$3,973		\$3,973	\$27	\$4,000
FD320 Skyland Water System	269	0.730 %	\$2,491		\$2,491	\$17	\$2,508
FD324 Regional Water Fund	105	0.285 %	\$972		\$972	\$7	\$979

Finance
Detail allocation of
Accounts Payable

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD325 Sewer Utility	766	2.078 %	\$7,094		\$7,094	\$49	\$7,143
FD405 Ad Val Capital Projects	57	0.155 %	\$528		\$528	\$4	\$532
FD410 County Construction	180	0.488 %	\$1,667		\$1,667	\$12	\$1,679
FD430 Regional Transportation	49	0.133 %	\$454		\$454	\$3	\$457
FD541 Co Debt/Other Resources	18	0.049 %	\$167		\$167	\$1	\$168
FD605 Dc Redevelopment Admin	21	0.057 %	\$194		\$194	\$1	\$195
FD606 Dc Redevelopment Cap Proj	27	0.073 %	\$250		\$250	\$2	\$252
FD610 Gardnerville Town	1,033	2.802 %	\$9,567		\$9,567	\$66	\$9,633
FD611 Gardnerville Health & San	1,288	3.494 %	\$11,929		\$11,929	\$82	\$12,011
FD613 Gardnerville Debt	1	0.003 %	\$9		\$9		\$9
FD620 Genoa Town	869	2.357 %	\$8,048		\$8,048	\$56	\$8,104
FD630 Minden Town	1,042	2.827 %	\$9,651		\$9,651	\$67	\$9,718
FD635 Minden Trash	661	1.793 %	\$6,122		\$6,122	\$42	\$6,164
FD636 Minden Cap Equip	82	0.222 %	\$759		\$759	\$5	\$764
FD639 Minden Wholesale Water Utly	245	0.665 %	\$2,269		\$2,269	\$16	\$2,285
FD640 Minden Town Water	532	1.443 %	\$4,927		\$4,927	\$34	\$4,961
FD650 East Fork Fire	3,340	9.061 %	\$30,934		\$30,934	\$214	\$31,148
FD651 Effph Emergency Fund	9	0.024 %	\$83		\$83	\$1	\$84
FD652 Effph Equip Res	3	0.008 %	\$28		\$28		\$28
FD653 Paramedics	54	0.146 %	\$500		\$500	\$3	\$503
FD885 Mosquito District	264	0.716 %	\$2,445		\$2,445	\$17	\$2,462
All Other	3,025	8.206 %	\$28,017		\$28,017	\$194	\$28,211
FD326 Carson Valley Water Utility	1,245	3.380 %	\$11,533		\$11,533	\$82	\$11,615
Total	36,863	100.000 %	\$341,415		\$341,415	\$2,276	\$343,691

(A) Alloc basis: Accounts Payable Count by Department or Fund

Source: Heather/Kathy Lewis

Finance
Detail allocation of
Grant Administration

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD204 Airport	174,422	4.087 %	\$4,572		\$4,572	\$32	\$4,604
Community Development Admin	579,343	13.573 %	\$15,187		\$15,187	\$107	\$15,294
FD242 China Spring Youth Camp	317,016	7.427 %	\$8,310		\$8,310	\$59	\$8,369
District Attorney	183,814	4.307 %	\$4,819		\$4,819		\$4,819
Public Works Administration	267,509	6.267 %	\$7,013		\$7,013	\$49	\$7,062
FD260 Senior Services Program	505,046	11.833 %	\$13,240		\$13,240	\$93	\$13,333
Sheriff Administration	571,443	13.388 %	\$14,980		\$14,980	\$106	\$15,086
FD216 Social Services	154,452	3.619 %	\$4,049		\$4,049	\$29	\$4,078
All Other	30,254	0.709 %	\$793		\$793	\$6	\$799
DA Child Support	257,691	6.037 %	\$6,755		\$6,755	\$48	\$6,803
FD234 Library	3,270	0.077 %	\$86		\$86	\$1	\$87
FD650 East Fork Fire	233,354	5.467 %	\$6,117		\$6,117	\$43	\$6,160
Geographic Information Systems	50,220	1.177 %	\$1,316		\$1,316		\$1,316
CASA	107,859	2.527 %	\$2,827		\$2,827	\$20	\$2,847
Communications	832,525	19.505 %	\$21,825		\$21,825	\$153	\$21,978
Total	4,268,218	100.000 %	\$111,889		\$111,889	\$746	\$112,635

(A) Alloc basis: Grant Revenues by GF Departments and Funds

Source: Heather/Kathy Lewis

Finance
Detail allocation of
Capital Asset Accounting

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD313 Motor Pool/Vehicle Maintenance	84	2.832 %	\$1,480		\$1,480	\$10	\$1,490
FD316 Zephyr Water Utility Dist	69	2.326 %	\$1,216		\$1,216	\$8	\$1,224
FD319 Cave Rock/Uppaway Water Sys	85	2.866 %	\$1,498		\$1,498	\$10	\$1,508
FD320 Skyland Water System	57	1.922 %	\$1,005		\$1,005	\$7	\$1,012
FD324 Regional Water Fund	195	6.575 %	\$3,437		\$3,437	\$23	\$3,460
FD635 Minden Trash	19	0.641 %	\$335		\$335	\$2	\$337
FD639 Minden Wholesale Water Utly	17	0.573 %	\$300		\$300	\$2	\$302
FD640 Minden Town Water	256	8.631 %	\$4,512		\$4,512	\$31	\$4,543
County Commissioners	192	6.473 %	\$3,384		\$3,384	\$23	\$3,407
Geographic Information Systems	6	0.202 %	\$106		\$106		\$106
Recorder	10	0.337 %	\$176		\$176	\$1	\$177
Clerk	5	0.169 %	\$88		\$88		\$88
Clerk-Elections	1	0.034 %	\$18		\$18		\$18
Treasurer	3	0.101 %	\$53		\$53		\$53
Communications	61	2.057 %	\$1,075		\$1,075	\$7	\$1,082
General Services	3	0.101 %	\$53		\$53		\$53
Information Systems	38	1.281 %	\$670		\$670		\$670
Human Resources	1	0.034 %	\$18		\$18		\$18
Records Management	4	0.135 %	\$70		\$70		\$70
Building Services	1	0.034 %	\$18		\$18		\$18
Sheriff Administration	2	0.067 %	\$35		\$35		\$35
Sheriff Administration Services	261	8.800 %	\$4,600		\$4,600	\$31	\$4,631
Sheriff Records	1	0.034 %	\$18		\$18		\$18
Sheriff Jail	4	0.135 %	\$70		\$70		\$70
District Attorney	5	0.169 %	\$88		\$88		\$88
Court Clerk	15	0.506 %	\$264		\$264	\$2	\$266
Tahoe Justice Court	2	0.067 %	\$35		\$35		\$35
Alternative Sentencing	4	0.135 %	\$70		\$70		\$70
East Fork Constable	1	0.034 %	\$18		\$18		\$18
Tahoe Constable	1	0.034 %	\$18		\$18		\$18
Community Development Admin	2	0.067 %	\$35		\$35		\$35
Public Works Administration	2	0.067 %	\$35		\$35		\$35
Weed Control	9	0.303 %	\$159		\$159	\$1	\$160
FD202 NV Cooperative Ext	5	0.169 %	\$88		\$88	\$1	\$89
FD204 Airport	84	2.832 %	\$1,480		\$1,480	\$10	\$1,490
FD211 Solid Waste Management	14	0.472 %	\$247		\$247	\$2	\$249
FD232 Road Operating	80	2.697 %	\$1,410		\$1,410	\$10	\$1,420
FD234 Library	40	1.349 %	\$705		\$705	\$5	\$710
FD234 Parks Operations	273	9.204 %	\$4,811		\$4,811	\$33	\$4,844
FD234 Recreation	46	1.551 %	\$811		\$811	\$6	\$817
FD242 China Spring Youth Camp	57	1.922 %	\$1,005		\$1,005	\$7	\$1,012

Finance
Detail allocation of
Capital Asset Accounting

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD245 Erosion Control TRPA	1	0.034 %	\$18		\$18		\$18
FD255 911 Emergency Svcs	21	0.708 %	\$370		\$370	\$3	\$373
FD260 Senior Services Program	28	0.944 %	\$493		\$493	\$3	\$496
FD430 Regional Transportation	1	0.034 %	\$18		\$18		\$18
FD610 Gardnerville Town	123	4.147 %	\$2,168		\$2,168	\$15	\$2,183
FD620 Genoa Town	30	1.011 %	\$529		\$529	\$4	\$533
FD630 Minden Town	102	3.439 %	\$1,798		\$1,798	\$12	\$1,810
FD650 East Fork Fire	271	9.137 %	\$4,776		\$4,776	\$33	\$4,809
All Other	13	0.438 %	\$229		\$229	\$2	\$231
FD611 Gardnerville Health & San	22	0.742 %	\$388		\$388	\$3	\$391
FD326 Carson Valley Water Utility	339	11.428 %	\$5,971		\$5,971	\$41	\$6,012
Total	2,966	100.000 %	\$52,272		\$52,272	\$348	\$52,620

(A) Alloc basis: Capital Asset County by Department or Fund

Source:

**Finance
Detail allocation of
Debt Management**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
County Manager	384,151	0.424 %	\$198		\$198		\$198
Economic Development	319,122	0.353 %	\$165		\$165	\$1	\$166
Geographic Information Systems	481,731	0.532 %	\$249		\$249		\$249
Assessor	712,632	0.787 %	\$368		\$368	\$3	\$371
Finance	1,008,640	1.115 %	\$521		\$521		\$521
Recorder	432,917	0.478 %	\$224		\$224	\$2	\$226
County Commissioners	440,477	0.487 %	\$227		\$227	\$2	\$229
Clerk-Elections	107,200	0.118 %	\$55		\$55		\$55
Tahoe General Services	271,410	0.300 %	\$140		\$140	\$1	\$141
Treasurer	368,508	0.407 %	\$190		\$190		\$190
Communications	573,310	0.633 %	\$296		\$296	\$2	\$298
General Services	1,853,957	2.049 %	\$957		\$957		\$957
Information Systems	1,022,063	1.129 %	\$528		\$528		\$528
Human Resources	494,369	0.546 %	\$255		\$255		\$255
Records Management	151,610	0.168 %	\$78		\$78		\$78
Sheriff Administration	911,485	1.007 %	\$471		\$471	\$4	\$475
Sheriff Administration Services	1,228,182	1.357 %	\$634		\$634	\$5	\$639
Sheriff Jail	3,876,764	4.284 %	\$2,002		\$2,002	\$16	\$2,018
Sheriff-General Investigation	1,476,109	1.631 %	\$762		\$762	\$6	\$768
Sheriff Patrol/Traffic	566,532	0.626 %	\$293		\$293	\$2	\$295
Sheriff Vehicles	693,545	0.766 %	\$358		\$358	\$3	\$361
Sheriff Coroner	84,500	0.093 %	\$44		\$44		\$44
Sheriff Operations/Patrol	4,748,622	5.247 %	\$2,452		\$2,452	\$19	\$2,471
Tri-Net	155,475	0.172 %	\$80		\$80	\$1	\$81
Animal Care & Services	327,368	0.362 %	\$169		\$169	\$1	\$170
Court Clerk	402,551	0.445 %	\$208		\$208	\$2	\$210
District Court 1	258,002	0.285 %	\$133		\$133	\$1	\$134
District Court II	318,456	0.352 %	\$164		\$164	\$1	\$165
CASA	233,971	0.259 %	\$121		\$121	\$1	\$122
SAFE	57,129	0.063 %	\$30		\$30		\$30
Public Guardian Administration	88,773	0.098 %	\$46		\$46		\$46
Bailiff	97,723	0.108 %	\$50		\$50		\$50
District Attorney	2,080,100	2.298 %	\$1,074		\$1,074		\$1,074
DA Child Support	360,753	0.399 %	\$186		\$186	\$1	\$187
Public Defender	687,500	0.760 %	\$355		\$355	\$3	\$358
Juvenile Probation	1,218,589	1.346 %	\$629		\$629	\$5	\$634
JPO Detention Center	579,680	0.641 %	\$299		\$299	\$2	\$301
Court Computer System	234,266	0.259 %	\$121		\$121	\$1	\$122
East Fork Justice Court	506,323	0.559 %	\$261		\$261	\$2	\$263
Tahoe Justice Court	432,923	0.478 %	\$224		\$224	\$2	\$226
Alternative Sentencing	539,930	0.597 %	\$279		\$279	\$2	\$281

Finance
Detail allocation of
Debt Management

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
East Fork Constable	141,370	0.156 %	\$73		\$73	\$1	\$74
Tahoe Constable	105,789	0.117 %	\$55		\$55		\$55
Security	115,231	0.127 %	\$60		\$60		\$60
Community Development Admin	535,412	0.592 %	\$276		\$276	\$2	\$278
Community Development Building Dept	444,387	0.491 %	\$229		\$229	\$2	\$231
Community Development Planning	534,872	0.591 %	\$276		\$276	\$2	\$278
Community Development Engineering	437,092	0.483 %	\$226		\$226	\$2	\$228
Building Services	979,929	1.083 %	\$506		\$506		\$506
Weed Control	540,131	0.597 %	\$279		\$279	\$2	\$281
FD202 NV Cooperative Ext	290,095	0.321 %	\$150		\$150	\$1	\$151
FD204 Airport	1,235,332	1.365 %	\$638		\$638	\$5	\$643
FD210 DC Water District	232,728	0.257 %	\$120		\$120	\$1	\$121
FD211 Solid Waste Management	385,769	0.426 %	\$199		\$199	\$2	\$201
FD215 Medical Asst to Indigents	3,279,378	3.624 %	\$1,693		\$1,693	\$13	\$1,706
FD216 Social Services	1,776,896	1.963 %	\$918		\$918	\$7	\$925
FD222 Law Library	65,543	0.072 %	\$34		\$34		\$34
FD232 Road Operating	1,403,787	1.551 %	\$725		\$725	\$6	\$731
FD234 Room Tax Admin	438,517	0.485 %	\$226		\$226	\$2	\$228
FD236 Tahoe/Douglas Trans Dist	257,156	0.284 %	\$133		\$133	\$1	\$134
FD240 Justice Court Admin Assess	38,040	0.042 %	\$20		\$20		\$20
FD242 China Spring Youth Camp	3,487,838	3.854 %	\$1,801		\$1,801	\$14	\$1,815
FD245 Erosion Control TRPA	255,347	0.282 %	\$132		\$132	\$1	\$133
FD255 911 Emergency Svcs	1,682,730	1.859 %	\$869		\$869	\$7	\$876
FD256 Surcharge	260,000	0.287 %	\$134		\$134	\$1	\$135
FD260 Senior Services Program	1,251,607	1.383 %	\$646		\$646	\$5	\$651
FD310 Self Insurance Dental	528,000	0.583 %	\$273		\$273	\$2	\$275
FD313 Motor Pool/Vehicle Maintenance	1,186,875	1.311 %	\$613		\$613	\$5	\$618
FD315 Ridgeview Water System	10						
FD316 Zephyr Water Utility Dist	347,972	0.384 %	\$180		\$180	\$1	\$181
FD319 Cave Rock/Uppaway Water Sys	458,338	0.506 %	\$237		\$237	\$2	\$239
FD320 Skyland Water System	254,620	0.281 %	\$131		\$131	\$1	\$132
FD325 Sewer Utility	1,072,641	1.185 %	\$554		\$554	\$4	\$558
FD405 Ad Val Capital Projects	96,097	0.106 %	\$50		\$50		\$50
FD410 County Construction	1,037,200	1.146 %	\$536		\$536	\$4	\$540
FD430 Regional Transportation	836,296	0.924 %	\$432		\$432	\$3	\$435
FD541 Co Debt/Other Resources	6,450	0.007 %	\$3		\$3		\$3
FD605 Dc Redevelopment Admin	214,966	0.238 %	\$111		\$111	\$1	\$112
FD606 Dc Redevelopment Cap Proj	7,619	0.008 %	\$4		\$4		\$4
FD610 Gardnerville Town	980,612	1.084 %	\$506		\$506	\$4	\$510
FD611 Gardnerville Health & San	759,694	0.839 %	\$392		\$392	\$3	\$395
FD613 Gardnerville Debt	200						

Finance
Detail allocation of
Debt Management

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD620 Genoa Town	501,398	0.554 %	\$259		\$259	\$2	\$261
FD630 Minden Town	992,003	1.096 %	\$512		\$512	\$4	\$516
FD635 Minden Trash	426,643	0.471 %	\$220		\$220	\$2	\$222
FD639 Minden Wholesale Water Utly	568,416	0.628 %	\$294		\$294	\$2	\$296
FD640 Minden Town Water	643,540	0.711 %	\$332		\$332	\$3	\$335
FD650 East Fork Fire	10,983,630	12.136 %	\$5,672		\$5,672	\$44	\$5,716
FD652 Effph Equip Res	17,020	0.019 %	\$9		\$9		\$9
FD653 Paramedics	15,000	0.017 %	\$8		\$8		\$8
FD234 Library	1,527,424	1.688 %	\$789		\$789	\$6	\$795
FD234 Parks Operations	1,268,241	1.401 %	\$655		\$655	\$5	\$660
FD234 Parks Dev	3,075	0.003 %	\$2		\$2		\$2
FD234 Parks Temp & Seasonal	187,012	0.207 %	\$97		\$97	\$1	\$98
FD234 Recreation	934,000	1.032 %	\$482		\$482	\$4	\$486
FD234 Rec Temp & Seasonal	369,180	0.408 %	\$191		\$191	\$1	\$192
FD234 Kahle Community Center	635,721	0.702 %	\$328		\$328	\$3	\$331
Clerk	320,397	0.354 %	\$165		\$165		\$165
Project Management	98,967	0.109 %	\$51		\$51		\$51
FD309 Self Insurance	3,478,530	3.844 %	\$1,796		\$1,796		\$1,796
FD244 Western NV Regional Youth	365,729	0.404 %	\$189		\$189	\$1	\$190
Sheriff Records	444,335	0.491 %	\$229		\$229	\$2	\$231
Sheriff Cops Grant	114,027	0.126 %	\$59		\$59		\$59
Sheriff Grants	115,223	0.127 %	\$60		\$60		\$60
Emergency Management	500,000	0.552 %	\$258		\$258	\$2	\$260
Public Works Administration	50						
Public Works Engineering	14,546	0.016 %	\$8		\$8		\$8
FD324 Regional Water Fund	205,000	0.227 %	\$106		\$106	\$1	\$107
FD636 Minden Cap Equip	100,000	0.110 %	\$52		\$52		\$52
FD651 Effph Emergency Fund	641,847	0.709 %	\$331		\$331	\$3	\$334
FD214 St MV Accident Indigent	392,130	0.433 %	\$202		\$202	\$2	\$204
FD234 Prom Room Tax	3,852,089	4.256 %	\$1,989		\$1,989	\$15	\$2,004
FD420 Park Resident Const Tax	4,639	0.005 %	\$2		\$2		\$2
FD885 Mosquito District	481,465	0.532 %	\$249		\$249	\$2	\$251
FD326 Carson Valley Water Utility	1,549,939	1.720 %	\$802		\$802	\$9	\$811
Total	<u>90,501,130</u>	<u>100.000 %</u>	<u>\$46,734</u>		<u>\$46,734</u>	<u>\$312</u>	<u>\$47,046</u>

(A) Alloc basis: Total Budgeted Expenditures by GF Departments and Funds

Source:

Finance
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Accounting & Financial Reporting</u>	<u>Operating & Cap Budgets</u>	<u>Room Tax Administration</u>	<u>Payroll</u>	<u>Accounts Payable</u>	<u>Grant Administration</u>	<u>Capital Asset Accounting</u>	<u>Debt Management</u>
Geographic Information Systems Clerk	\$4,861	\$923	\$732		\$850	\$685	\$1,316	\$106	\$249
Treasurer	\$3,099	\$614	\$487		\$1,134	\$611		\$88	\$165
General Services	\$3,375	\$706	\$560		\$1,134	\$732		\$53	\$190
Information Systems	\$10,654	\$3,553	\$2,816		\$283	\$2,992		\$53	\$957
Human Resources	\$8,960	\$1,959	\$1,552		\$2,834	\$1,417		\$670	\$528
Records Management	\$3,846	\$947	\$751		\$1,134	\$741		\$18	\$255
District Attorney	\$1,995	\$291	\$230		\$567	\$759		\$70	\$78
Building Services	\$20,233	\$3,986	\$3,159		\$4,819	\$2,288	\$4,819	\$88	\$1,074
FD309 Self Insurance	\$3,890	\$1,878	\$1,488					\$18	\$506
County Manager	\$15,325	\$6,666	\$5,283		\$283	\$1,297			\$1,796
Finance	\$2,849	\$736	\$583		\$850	\$482			\$198
County Commissioners	\$2,053		\$1,532						\$521
Project Management	\$7,030	\$850	\$674		\$285	\$1,585		\$3,407	\$229
Economic Development	\$706	\$191	\$151		\$285	\$28			\$51
Assessor	\$2,443	\$617	\$489		\$285	\$886			\$166
Recorder	\$6,022	\$1,376	\$1,090		\$2,570	\$615			\$371
Clerk-Elections	\$4,266	\$836	\$662		\$1,713	\$652		\$177	\$226
Tahoe General Services	\$864	\$207	\$164			\$420		\$18	\$55
Communications	\$2,337	\$524	\$415		\$856	\$401			\$141
Sheriff Administration	\$29,385	\$1,107	\$878		\$1,142	\$2,900	\$21,978	\$1,082	\$298
Sheriff Administration Services	\$54,139	\$1,760	\$1,395		\$34,548	\$840	\$15,086	\$35	\$475
Sheriff Records	\$21,001	\$2,372	\$1,879			\$11,480		\$4,631	\$639
Sheriff Jail	\$10,377	\$859	\$680			\$8,589		\$18	\$231
Sheriff Cops Grant	\$15,508	\$7,487	\$5,933					\$70	\$2,018
Sheriff-General Investigation	\$454	\$221	\$174						\$59
Sheriff Patrol/Traffic	\$6,559	\$2,851	\$2,259			\$681			\$768
Sheriff Vehicles	\$2,275	\$1,094	\$867			\$19			\$295
Sheriff Grants	\$3,544	\$1,339	\$1,061			\$783			\$361
Sheriff Coroner	\$459	\$223	\$176						\$60
Sheriff Operations/Patrol	\$439	\$163	\$129			\$103			\$44
Tri-Net	\$19,813	\$9,170	\$7,268			\$904			\$2,471
Animal Care & Services	\$1,039	\$300	\$238			\$420			\$81
Emergency Management	\$11,388	\$632	\$501		\$1,142	\$8,943			\$170
Court Clerk	\$2,261	\$965	\$765			\$271			\$260
District Court 1	\$3,762	\$777	\$616		\$1,427	\$466		\$266	\$210
District Court II	\$3,845	\$498	\$395		\$571	\$2,247			\$134
CASA	\$4,283	\$615	\$488		\$571	\$2,444			\$165
SAFE	\$4,483	\$451	\$358		\$285	\$420	\$2,847		\$122
Public Guardian Administration	\$582	\$110	\$88			\$354			\$30
	\$913	\$171	\$136			\$560			\$46

Finance
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Accounting & Financial Reporting</u>	<u>Operating & Cap Budgets</u>	<u>Room Tax Administration</u>	<u>Payroll</u>	<u>Accounts Payable</u>	<u>Grant Administration</u>	<u>Capital Asset Accounting</u>	<u>Debt Management</u>
Bailiff	\$387	\$188	\$149						\$50
DA Child Support	\$9,945	\$696	\$552		\$1,427	\$280	\$6,803		\$187
Public Defender	\$2,915	\$1,328	\$1,052			\$177			\$358
Juvenile Probation	\$9,022	\$2,353	\$1,865		\$2,855	\$1,315			\$634
JPO Detention Center	\$5,136	\$1,120	\$887		\$1,998	\$830			\$301
Court Computer System	\$2,524	\$452	\$359		\$285	\$1,306			\$122
East Fork Justice Court	\$5,267	\$977	\$775		\$1,713	\$1,539			\$263
Tahoe Justice Court	\$3,610	\$836	\$662		\$1,142	\$709		\$35	\$226
Alternative Sentencing	\$5,134	\$1,043	\$826		\$1,142	\$1,772		\$70	\$281
East Fork Constable	\$970	\$273	\$217		\$285	\$103		\$18	\$74
Tahoe Constable	\$1,095	\$205	\$162		\$571	\$84		\$18	\$55
Security	\$1,058	\$223	\$176		\$571	\$28			\$60
Community Development Admin	\$20,659	\$1,034	\$819		\$1,427	\$1,772	\$15,294	\$35	\$278
Community Development Building Dept	\$3,374	\$859	\$680		\$1,427	\$177			\$231
Community Development Planning	\$5,063	\$1,033	\$818		\$1,713	\$1,221			\$278
Community Development Engineering	\$3,560	\$844	\$669		\$1,427	\$392			\$228
Public Works Administration	\$15,912				\$571	\$8,244	\$7,062	\$35	
Public Works Engineering	\$58	\$28	\$22						\$8
Weed Control	\$5,811	\$1,043	\$826		\$1,142	\$2,359		\$160	\$281
FD202 NV Cooperative Ext	\$3,382	\$560	\$444		\$571	\$1,567		\$89	\$151
FD204 Airport	\$17,643	\$2,385	\$1,891			\$6,630	\$4,604	\$1,490	\$643
FD210 DC Water District	\$1,425	\$449	\$356		\$285	\$214			\$121
FD211 Solid Waste Management	\$6,640	\$745	\$591		\$285	\$4,569		\$249	\$201
FD214 St MV Accident Indigent	\$1,562	\$757	\$601						\$204
FD215 Medical Asst to Indigents	\$19,660	\$6,333	\$5,019			\$6,602			\$1,706
FD216 Social Services	\$20,836	\$3,431	\$2,719		\$1,998	\$7,685	\$4,078		\$925
FD222 Law Library	\$448	\$127	\$101			\$186			\$34
FD232 Road Operating	\$14,607	\$2,711	\$2,149		\$2,570	\$5,026		\$1,420	\$731
FD234 Room Tax Admin	\$6,074	\$846	\$671		\$4,283	\$46			\$228
FD234 Prom Room Tax	\$60,242	\$7,439	\$5,895	\$44,904					\$2,004
FD234 Library	\$22,290	\$2,949	\$2,338		\$3,997	\$11,414	\$87	\$710	\$795
FD234 Parks Operations	\$21,493	\$2,450	\$1,941		\$1,713	\$9,885		\$4,844	\$660
FD234 Parks Dev	\$218	\$6	\$5			\$205			\$2
FD234 Parks Temp & Seasonal	\$2,303	\$361	\$286		\$1,427	\$131			\$98
FD234 Recreation	\$15,272	\$1,804	\$1,429		\$1,998	\$8,738		\$817	\$486
FD234 Rec Temp & Seasonal	\$4,990	\$713	\$565		\$3,426	\$94			\$192
FD234 Kahle Community Center	\$10,052	\$1,227	\$972		\$2,570	\$4,952			\$331
FD236 Tahoe/Douglas Trans Dist	\$1,259	\$497	\$394			\$234			\$134
FD240 Justice Court Admin Assess	\$366	\$74	\$58			\$214			\$20
FD242 China Spring Youth Camp	\$45,365	\$6,735	\$5,338		\$9,422	\$12,674	\$8,369	\$1,012	\$1,815

Finance
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Accounting & Financial Reporting</u>	<u>Operating & Cap Budgets</u>	<u>Room Tax Administration</u>	<u>Payroll</u>	<u>Accounts Payable</u>	<u>Grant Administration</u>	<u>Capital Asset Accounting</u>	<u>Debt Management</u>
FD244 Western NV Regional Youth	\$1,483	\$706	\$559			\$28			\$190
FD245 Erosion Control TRPA	\$2,201	\$493	\$391			\$1,166		\$18	\$133
FD255 911 Emergency Svcs	\$15,386	\$3,250	\$2,575		\$5,710	\$2,602		\$373	\$876
FD256 Surcharge	\$2,033	\$502	\$398			\$998			\$135
FD260 Senior Services Program	\$30,237	\$2,417	\$1,916		\$3,712	\$7,712	\$13,333	\$496	\$651
FD310 Self Insurance Dental	\$2,317	\$1,020	\$808			\$214			\$275
FD313 Motor Pool/Vehicle Maintenance	\$25,303	\$2,292	\$1,816		\$1,713	\$17,374		\$1,490	\$618
FD315 Ridgeview Water System									
FD316 Zephyr Water Utility Dist	\$8,775	\$672	\$532		\$571	\$5,595		\$1,224	\$181
FD319 Cave Rock/Uppaway Water Sys	\$7,904	\$885	\$701		\$571	\$4,000		\$1,508	\$239
FD320 Skyland Water System	\$4,819	\$492	\$390		\$285	\$2,508		\$1,012	\$132
FD324 Regional Water Fund	\$5,255	\$396	\$313			\$979		\$3,460	\$107
FD325 Sewer Utility	\$12,557	\$2,072	\$1,642		\$1,142	\$7,143			\$558
FD326 Carson Valley Water Utility	\$25,823	\$2,999	\$2,373		\$2,013	\$11,615		\$6,012	\$811
FD405 Ad Val Capital Projects	\$914	\$185	\$147			\$532			\$50
FD410 County Construction	\$5,809	\$2,003	\$1,587			\$1,679			\$540
FD420 Park Resident Const Tax	\$18	\$9	\$7						\$2
FD430 Regional Transportation	\$4,376	\$1,615	\$1,280		\$571	\$457		\$18	\$435
FD541 Co Debt/Other Resources	\$193	\$12	\$10			\$168			\$3
FD605 Dc Redevelopment Admin	\$1,336	\$415	\$329		\$285	\$195			\$112
FD606 Dc Redevelopment Cap Proj	\$283	\$15	\$12			\$252			\$4
FD610 Gardnerville Town	\$19,146	\$1,893	\$1,501		\$3,426	\$9,633		\$2,183	\$510
FD611 Gardnerville Health & San	\$15,427	\$1,467	\$1,163			\$12,011		\$391	\$395
FD613 Gardnerville Debt	\$9					\$9			
FD620 Genoa Town	\$11,489	\$968	\$767		\$856	\$8,104		\$533	\$261
FD630 Minden Town	\$19,476	\$1,916	\$1,519		\$3,997	\$9,718		\$1,810	\$516
FD635 Minden Trash	\$8,200	\$824	\$653			\$6,164		\$337	\$222
FD636 Minden Cap Equip	\$1,162	\$193	\$153			\$764			\$52
FD639 Minden Wholesale Water Utly	\$4,850	\$1,097	\$870			\$2,285		\$302	\$296
FD640 Minden Town Water	\$12,066	\$1,242	\$985			\$4,961		\$4,543	\$335
FD650 East Fork Fire	\$106,409	\$21,210	\$16,809		\$20,557	\$31,148	\$6,160	\$4,809	\$5,716
FD651 Effph Emergency Fund	\$2,640	\$1,239	\$983			\$84			\$334
FD652 Effph Equip Res	\$96	\$33	\$26			\$28			\$9
FD653 Paramedics	\$563	\$29	\$23			\$503			\$8
FD885 Mosquito District	\$4,951	\$930	\$737		\$571	\$2,462			\$251
All Other	\$29,241					\$28,211	\$799	\$231	
Total	\$1,071,691	\$172,650	\$138,356	\$44,904	\$159,789	\$343,691	\$112,635	\$52,620	\$47,046