

DOUGLAS COUNTY, NEVADA

OMB A-87 COST ALLOCATION PLAN

Fiscal Year 2013

Prepared February 7, 2014

**Mahoney**  
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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, 2013. Statistics used to allocate costs were taken from FY 2013 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 February 7, 2014 to establish cost allocations or billings for Fiscal Year 2013 (July 1, 2012 through June 30, 2013) 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>Sheriff Admin</u>	<u>Sheriff Admin Svcs</u>
Building Use Charge	\$6,255			\$7,915			\$6,776	\$119,153	
Equipment Use Charge				\$1,183	\$1,730			\$5,268	
Geographic Information Systems				\$14,977				\$5,891	
Clerk				\$3,297	\$619			\$413	
Treasurer									
Communications	\$4,632	\$500	\$500	\$10,331	\$9,596	\$459	\$2,875	\$36,804	\$3,209
General Services	\$2,749			\$30,992	\$6,833	\$18,014	\$13,492	\$15,004	\$11,893
County Manager	\$2,202	\$211	\$1,204	\$3,938	\$2,141	\$435	\$1,309	\$4,614	\$6,444
Information Technology				\$38,838	\$37,976			\$244,733	
Human Resources		\$663	\$663	\$8,529	\$6,542		\$1,987	\$180,040	
Records Management				\$293	\$50,326			\$17,091	
District Attorney	\$95,991		\$240	\$31,997	\$14,434			\$22,860	\$3,849
Building Services	\$11,111			\$14,061				\$222,660	
FD309 Risk Management		\$231	\$231	\$2,075	\$1,383		\$692	\$27,207	
Finance	\$6,391	\$854	\$2,475	\$7,032	\$4,567	\$1,540	\$2,486	\$37,825	\$21,654
Subtotal	<u>\$129,331</u>	<u>\$2,459</u>	<u>\$5,313</u>	<u>\$175,458</u>	<u>\$136,147</u>	<u>\$20,448</u>	<u>\$29,617</u>	<u>\$939,563</u>	<u>\$47,049</u>
Proposed Costs	\$129,331	\$2,459	\$5,313	\$175,458	\$136,147	\$20,448	\$29,617	\$939,563	\$47,049

Douglas County, Nevada  
Allocated Costs by Department

Central Service Departments	<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>	<u>Sheriff Op/Patrol</u>
Building Use Charge									
Equipment Use Charge									
Geographic Information Systems									
Clerk									
Treasurer									
Communications	\$4,126	\$9,168		\$6,876	\$3,209		\$459	\$459	\$3,209
General Services		\$3,274							
County Manager	\$2,312	\$20,286	\$519	\$8,232	\$1,649	\$3,201	\$557	\$321	\$24,843
Information Technology									
Human Resources									
Records Management									
District Attorney				\$12,751					
Building Services		\$27,971							
FD309 Risk Management									
Finance	\$2,357	\$27,625	\$561	\$8,903	\$2,635	\$4,555	\$601	\$522	\$27,471
Subtotal	<u>\$8,795</u>	<u>\$88,324</u>	<u>\$1,080</u>	<u>\$36,762</u>	<u>\$7,493</u>	<u>\$7,756</u>	<u>\$1,617</u>	<u>\$1,302</u>	<u>\$55,523</u>
Proposed Costs	\$8,795	\$88,324	\$1,080	\$36,762	\$7,493	\$7,756	\$1,617	\$1,302	\$55,523

Douglas County, Nevada  
Allocated Costs by Department

Central Service Departments	<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>	<u>Public Guardian Admin</u>
Building Use Charge					\$8,221	\$8,218	\$1,495		
Equipment Use Charge		\$430		\$538	\$215				
Geographic Information Systems			\$6,773						
Clerk		\$15,265	\$1,239		\$482				\$275
Treasurer		\$6,569							
Communications		\$3,682	\$4,126	\$2,459	\$1,000	\$1,000	\$1,417		\$917
General Services		\$20,878	\$518	\$2,211	\$1,607	\$1,708	\$1,181		
County Manager	\$691	\$1,617		\$1,723	\$1,517	\$1,520	\$742	\$339	\$477
Information Technology		\$8,730		\$4,271	\$1,709				
Human Resources		\$2,650		\$2,650	\$1,324	\$1,324	\$663		
Records Management		\$163		\$13,318					
District Attorney		\$12,510							
Building Services		\$26,323			\$16,324	\$16,322	\$2,970		
FD309 Risk Management		\$922		\$922	\$461	\$461	\$231		
Finance	\$1,115	\$10,203	\$6	\$3,705	\$4,022	\$3,898	\$1,558	\$752	\$980
Subtotal	<u>\$1,806</u>	<u>\$109,942</u>	<u>\$12,662</u>	<u>\$31,797</u>	<u>\$36,882</u>	<u>\$34,451</u>	<u>\$10,257</u>	<u>\$1,091</u>	<u>\$2,649</u>
Proposed Costs	\$1,806	\$109,942	\$12,662	\$31,797	\$36,882	\$34,451	\$10,257	\$1,091	\$2,649

Douglas County, Nevada  
Allocated Costs by Department

Central Service Departments	<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>	<u>Alternative Sentencing</u>
Building Use Charge				\$5,619	\$16,544		\$5,458	\$11,889	\$1,335
Equipment Use Charge				\$323			\$323	\$108	
Geographic Information Systems Clerk		\$3,780						\$69	
Treasurer									
Communications		\$2,500		\$5,459	\$2,124	\$958	\$2,083	\$3,376	\$2,917
General Services		\$9,509		\$37,422	\$5,956		\$2,473	\$3,733	
County Manager	\$526	\$1,863	\$3,281	\$6,359	\$2,798	\$1,262	\$2,514	\$2,117	\$2,602
Information Technology				\$2,562			\$2,562	\$854	
Human Resources		\$3,310		\$9,192	\$17,477	\$663	\$6,542	\$5,219	\$5,219
Records Management		\$1,248					\$3,576	\$508	
District Attorney				\$1,684					
Building Services		\$5,344		\$11,158	\$25,204		\$28,953		\$2,651
FD309 Risk Management		\$1,153		\$2,306	\$1,614	\$231	\$1,383	\$922	\$922
Finance	\$562	\$4,856	\$3,593	\$10,618	\$5,795	\$2,941	\$5,818	\$4,284	\$5,732
Subtotal	<u>\$1,088</u>	<u>\$33,563</u>	<u>\$6,874</u>	<u>\$92,702</u>	<u>\$77,512</u>	<u>\$6,055</u>	<u>\$61,685</u>	<u>\$33,079</u>	<u>\$21,378</u>
Proposed Costs	\$1,088	\$33,563	\$6,874	\$92,702	\$77,512	\$6,055	\$61,685	\$33,079	\$21,378

Douglas County, Nevada  
Allocated Costs by Department

Central Service Departments	<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>	<u>Public Works Roads</u>
Building Use Charge	\$334	\$209		\$24,159					
Equipment Use Charge	\$108			\$2,150					
Geographic Information Systems Clerk	\$413			\$2,754		\$13,832	\$7,179	\$1,241	
Treasurer					\$32,207	\$4,744		\$3,786	
Communications	\$958	\$1,000	\$1,042	\$5,866	\$2,500	\$8,917	\$1,607	\$2,716	
General Services		\$11,723		\$49,590		\$3,000	\$2,459	\$2,176	\$2
County Manager	\$698	\$523	\$589	\$4,337	\$4,693	\$6,198	\$4,410	\$76	\$8
Information Technology	\$854			\$50,774				\$9,297	
Human Resources	\$5,799	\$1,324	\$1,987	\$2,650	\$3,310	\$3,973	\$2,650	\$10,272	
Records Management				\$17,142				\$4,519	
District Attorney	\$240	\$240		\$18,765	\$76,504	\$56,055	\$30,313	\$16,840	
Building Services	\$984			\$32,552				\$12,696	
FD309 Risk Management	\$231	\$461	\$692	\$922	\$1,153	\$1,383	\$922		
Finance	\$1,032	\$1,300	\$1,471	\$8,737	\$3,795	\$5,961	\$3,491	\$215	\$15
Subtotal	<u>\$11,651</u>	<u>\$16,780</u>	<u>\$5,781</u>	<u>\$220,398</u>	<u>\$124,162</u>	<u>\$104,063</u>	<u>\$53,031</u>	<u>\$63,834</u>	<u>\$25</u>
Proposed Costs	\$11,651	\$16,780	\$5,781	\$220,398	\$124,162	\$104,063	\$53,031	\$63,834	\$25

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	\$753			\$108	\$215				
Geographic Information Systems	\$6,081				\$2,814				
Clerk					\$1,583	\$357			
Treasurer	\$713			\$3,303	\$1,669			\$3,391	\$4,609
Communications	\$6,078	\$2,292	\$667	\$2,375	\$3,440	\$500	\$500		
General Services			\$1,332		\$1,213				
County Manager	\$3	\$103	\$5,473	\$1,149	\$3,428	\$954	\$1,702	\$1,944	\$6,495
Information Technology	\$33,232			\$856	\$13,343				
Human Resources			\$3,310	\$3,893		\$663	\$663		
Records Management									
District Attorney	\$16,840				\$3,849	\$6,014			
Building Services				\$9,305	\$6,838				
FD309 Risk Management			\$1,153	\$461		\$231	\$231		
Finance	\$18	\$79	\$6,815	\$3,566	\$17,898	\$1,225	\$6,434	\$2,012	\$13,949
Subtotal	<u>\$63,718</u>	<u>\$2,474</u>	<u>\$18,750</u>	<u>\$25,016</u>	<u>\$56,290</u>	<u>\$9,944</u>	<u>\$9,530</u>	<u>\$7,347</u>	<u>\$25,053</u>
Proposed Costs	\$63,718	\$2,474	\$18,750	\$25,016	\$56,290	\$9,944	\$9,530	\$7,347	\$25,053

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	\$645						\$215		
Geographic Information Systems Clerk	\$482		\$1,693			\$715	\$5,008		
Treasurer	\$4,451		\$324	\$18,945			\$1,499		
Communications	\$6,487	\$459	\$375	\$459		\$5,167	\$5,567		\$667
General Services	\$1,823			\$138			\$251		
County Manager	\$10,423	\$108	\$11,574	\$2,852	\$21,588	\$14,872	\$9,271	\$13	\$3,784
Information Technology	\$26,345						\$35,923		
Human Resources	\$10,434		\$5,960			\$11,840	\$19,383		\$3,310
Records Management	\$812								
District Attorney	\$8,420		\$1,684						
Building Services	\$14,899		\$1,744			\$33,961			
FD309 Risk Management	\$1,845		\$2,075			\$3,228	\$1,383		\$1,153
Finance	\$20,053	\$517	\$15,980	\$2,953	\$76,804	\$22,824	\$23,106	\$692	\$2,521
Subtotal	<u>\$110,028</u>	<u>\$1,084</u>	<u>\$41,579</u>	<u>\$25,347</u>	<u>\$98,392</u>	<u>\$92,607</u>	<u>\$101,606</u>	<u>\$705</u>	<u>\$11,435</u>
Proposed Costs	\$110,028	\$1,084	\$41,579	\$25,347	\$98,392	\$92,607	\$101,606	\$705	\$11,435

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	\$108					\$108			\$2,473
Geographic Information Systems						\$1,431			\$9,993
Clerk				\$69					
Treasurer	\$4,466		\$5,286			\$4,643	\$3,499	\$170	\$4,582
Communications	\$3,691	\$541	\$5,001			\$8,501		\$459	\$20,065
General Services	\$7,075					\$695			
County Manager	\$8,380	\$8,394	\$8,224	\$732	\$384	\$17,281	\$2,176	\$714	\$19,582
Information Technology	\$6,135					\$854			\$79,341
Human Resources	\$22,613	\$8,609	\$6,623			\$25,827			\$15,810
Records Management									
District Attorney						\$1,684			
Building Services									\$9,080
FD309 Risk Management	\$1,614	\$2,997	\$2,306			\$8,992			\$4,611
Finance	\$14,162	\$5,231	\$10,888	\$2,197	\$639	\$38,816	\$2,565	\$1,387	\$17,545
Subtotal	<u>\$68,244</u>	<u>\$25,772</u>	<u>\$38,328</u>	<u>\$2,998</u>	<u>\$1,023</u>	<u>\$108,832</u>	<u>\$8,240</u>	<u>\$2,730</u>	<u>\$185,651</u>
Proposed Costs	\$68,244	\$25,772	\$38,328	\$2,998	\$1,023	\$108,832	\$8,240	\$2,730	\$185,651

Douglas County, Nevada  
Allocated Costs by Department

Central Service Departments	<u>FD256 Surcharge</u>	<u>FD260 Senior Svc</u>	<u>FD310 Self Ins Dental</u>	<u>FD313.821 Vehicle Replac</u>	<u>FD313.829 Vehicle Maint</u>	<u>FD314 Water Utility</u>	<u>FD315 Ridgeview Wtr</u>	<u>FD316 Zephyr Wtr</u>	<u>FD319 Cave Rock Wtr</u>
Building Use Charge					\$2,648				
Equipment Use Charge									
Geographic Information Systems		\$2,576							
Clerk		\$964							
Treasurer		\$4,404	\$186		\$107	\$25		\$99	\$23
Communications		\$5,548		\$41	\$2,968	\$1,833	\$459	\$542	\$542
General Services		\$2,040							
County Manager	\$1,008	\$13,449	\$2,101	\$1,790	\$6,682			\$2,557	\$3,180
Information Technology		\$13,967							
Human Resources		\$18,881		\$663	\$3,302			\$1,324	\$1,324
Records Management		\$1,143							
District Attorney		\$962							
Building Services		\$31,350			\$27,219				
FD309 Risk Management		\$2,997		\$231	\$1,150			\$461	\$461
Finance	\$1,810	\$24,843	\$2,396	\$3,702	\$22,374			\$8,193	\$9,080
Subtotal	<u>\$2,818</u>	<u>\$123,124</u>	<u>\$4,683</u>	<u>\$6,427</u>	<u>\$66,450</u>	<u>\$1,858</u>	<u>\$459</u>	<u>\$13,176</u>	<u>\$14,610</u>
Proposed Costs	\$2,818	\$123,124	\$4,683	\$6,427	\$66,450	\$1,858	\$459	\$13,176	\$14,610

Douglas County, Nevada  
Allocated Costs by Department

Central Service Departments	<u>FD320 Skyland</u> <u>Wtr</u>	<u>FD324 Regional</u> <u>Wtr</u>	<u>FD325 Sewer</u> <u>Utility</u>	<u>FD326 Carson</u> <u>Vally Wtr</u>	<u>FD405 Ad Val</u> <u>Cap Proj</u>	<u>FD410 County</u> <u>Const</u>	<u>FD420 Park Res</u> <u>Const Tx</u>	<u>FD430 Regional</u> <u>Trans</u>	<u>FD440 Cap</u> <u>Projects</u>
Building Use Charge									
Equipment Use Charge									
Geographic Information Systems									
Clerk			\$357					\$69	
Treasurer	\$5		\$59	\$1,041	\$4,007		\$2,009	\$2,024	
Communications	\$500	\$459	\$2,041	\$2,106				\$500	
General Services									
County Manager	\$1,881	\$1,913	\$7,186	\$6,807	\$461	\$3,462	\$226	\$3,753	\$1,211
Information Technology									
Human Resources	\$663		\$3,310	\$4,636				\$663	
Records Management									
District Attorney									
Building Services									
FD309 Risk Management	\$231		\$1,153	\$1,614				\$231	
Finance	\$5,491	\$6,352	\$13,320	\$22,215	\$511	\$8,039	\$313	\$5,815	\$3,880
Subtotal	<u>\$8,771</u>	<u>\$8,724</u>	<u>\$27,426</u>	<u>\$38,419</u>	<u>\$4,979</u>	<u>\$11,501</u>	<u>\$2,548</u>	<u>\$13,055</u>	<u>\$5,091</u>
Proposed Costs	\$8,771	\$8,724	\$27,426	\$38,419	\$4,979	\$11,501	\$2,548	\$13,055	\$5,091

Douglas County, Nevada  
Allocated Costs by Department

Central Service Departments	<u>FD541 Co Debt</u>	<u>FD605 Dc Redev</u>	<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>FD630 Minden Town</u>	<u>FD635 Minden Trash</u>
Building Use Charge									
Equipment Use Charge				\$108			\$108	\$108	
Geographic Information Systems				\$1,479			\$2,146	\$1,241	
Clerk	\$357	\$1,665		\$207	\$357	\$356			
Treasurer		\$1,474		\$3,616	\$1,979		\$2,578	\$3,898	
Communications				\$1,840			\$2,075	\$1,390	
General Services							\$1,500		
County Manager	\$28	\$4,191	\$34	\$1,583	\$1,076		\$759	\$1,746	\$685
Information Technology				\$13,816			\$4,839	\$6,167	
Human Resources				\$15,652			\$7,123	\$22,774	
Records Management									
District Attorney		\$7,939							
Building Services									
FD309 Risk Management				\$2,767			\$692	\$3,459	
Finance	\$235	\$4,923	\$411	\$20,278	\$14,705		\$11,713	\$22,356	\$8,930
Subtotal	<u>\$620</u>	<u>\$20,192</u>	<u>\$445</u>	<u>\$61,346</u>	<u>\$18,117</u>	<u>\$356</u>	<u>\$33,533</u>	<u>\$63,139</u>	<u>\$9,615</u>
Proposed Costs	\$620	\$20,192	\$445	\$61,346	\$18,117	\$356	\$33,533	\$63,139	\$9,615

Douglas County, Nevada  
Allocated Costs by Department

Central Service Departments	<u>FD636 Minden Cap</u>	<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>FD885 Mosquito Dist</u>	<u>All Other</u>
Building Use Charge									\$104,855
Equipment Use Charge				\$645					\$323
Geographic Information Systems				\$5,461				\$3,696	\$130,577
Clerk				\$2,491		\$357			\$2,822
Treasurer				\$7,614			\$9,524	\$2,585	\$57,176
Communications				\$20,931				\$958	\$7,586
General Services				\$85					
County Manager	\$16	\$940	\$1,087	\$15,522	\$207	\$20	\$10	\$1,742	
Information Technology				\$92,391					\$184,568
Human Resources				\$57,952				\$663	
Records Management				\$20					\$6,540
District Attorney				\$2,406					
Building Services									\$250,400
FD309 Risk Management				\$16,601				\$231	
Finance	\$340	\$6,750	\$12,117	\$113,901	\$298	\$436	\$810	\$5,128	\$19,420
Subtotal	<u>\$356</u>	<u>\$7,690</u>	<u>\$13,204</u>	<u>\$336,020</u>	<u>\$505</u>	<u>\$813</u>	<u>\$10,344</u>	<u>\$15,003</u>	<u>\$764,267</u>
Proposed Costs	\$356	\$7,690	\$13,204	\$336,020	\$505	\$813	\$10,344	\$15,003	\$764,267

Allocated Costs by Department

Central Service Departments	<u>Subtotal</u>	<u>Direct Billed</u>	<u>Unallocated</u>	<u>Total</u>
Building Use Charge	\$336,731			\$336,731
Equipment Use Charge	\$18,293			\$18,293
Geographic Information Systems	\$224,804		\$288,564	\$513,368
Clerk	\$49,629		\$331,835	\$381,464
Treasurer	\$215,283		\$260,939	\$476,222
Communications	\$275,581		\$239,102	\$514,683
General Services	\$269,090		\$1,265,910	\$1,535,000
County Manager	\$386,814		\$15,128	\$401,942
Information Technology	\$914,937			\$914,937
Human Resources	\$564,490			\$564,490
Records Management	\$116,699			\$116,699
District Attorney	\$445,071		\$1,551,649	\$1,996,720
Building Services	\$842,080			\$842,080
FD309 Risk Management	\$113,670		\$2,418,481	\$2,532,151
Finance	\$948,470			\$948,470
Subtotal	<u>\$5,721,642</u>		<u>\$6,371,608</u>	<u>\$12,093,250</u>
Proposed Costs	\$5,721,642		\$6,371,608	\$12,093,250

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		\$123,445	
Geographic Information Systems	\$471,935		
Clerk	\$350,177	(\$41,515)	
Treasurer	\$403,573	(\$41,515)	
Communications	\$533,247		
General Services	\$1,681,804		
County Manager	\$789,513	(\$290,050)	
Information Technology	\$923,932		
Human Resources	\$491,447		
Records Management	\$152,718		
District Attorney	\$2,082,680	(\$153,957)	
Building Services	\$902,189		
FD309 Risk Management	\$2,514,059		
Finance	\$788,768		
County Commissioners			\$129,331
Project Management			\$2,459
Economic Development			\$5,313
Assessor			\$175,458
Recorder			\$136,147
Clerk-Elections			\$20,448
Tahoe General Services			\$29,617
Sheriff Administration			\$939,563
Sheriff Administration Services			\$47,049
Sheriff Records			\$8,795
Sheriff Jail			\$88,324
Sheriff Cops Grant			\$1,080
Sheriff-General Investigation			\$36,762
Sheriff Patrol/Traffic			\$7,493
Sheriff Vehicles			\$7,756
Sheriff Grants			\$1,617
Sheriff Coroner			\$1,302
Sheriff Operations/Patrol			\$55,523
Tri-Net			\$1,806
Animal Care & Services			\$109,942
Emergency Management			\$12,662
Court Clerk			\$31,797
District Court 1			\$36,882
District Court II			\$34,451
CASA			\$10,257
SAFE			\$1,091
Public Guardian Administration			\$2,649

**Douglas County, Nevada  
Summary of Allocated Costs**

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Bailiff			\$1,088
DA Child Support			\$33,563
Public Defender			\$6,874
Juvenile Probation			\$92,702
JPO Detention Center			\$77,512
Court Computer System			\$6,055
East Fork Justice Court			\$61,685
Tahoe Justice Court			\$33,079
Alternative Sentencing			\$21,378
East Fork Constable			\$11,651
Tahoe Constable			\$16,780
Security			\$5,781
Community Development Admin			\$220,398
Community Development Building Dept			\$124,162
Community Development Planning			\$104,063
Community Development Engineering			\$53,031
Public Works Administration			\$63,834
Public Works Roads			\$25
Public Works Utilities			\$63,718
Public Works Engineering			\$2,474
Weed Control			\$18,750
FD202 NV Cooperative Ext			\$25,016
FD204 Airport			\$56,290
FD210 DC Water District			\$9,944
FD211 Solid Waste Management			\$9,530
FD214 St MV Accident Indigent			\$7,347
FD215 Medical Asst to Indigents			\$25,053
FD216 Social Services			\$110,028
FD222 Law Library			\$1,084
FD232 Road Operating			\$41,579
FD234 Room Tax Admin			\$25,347
FD234 Prom Room Tax			\$98,392
FD234 Library			\$92,607
FD234 Parks Operations			\$101,606
FD234 Parks Dev			\$705
FD234 Parks Temp & Seasonal			\$11,435
FD234 Recreation			\$68,244
FD234 Rec Temp & Seasonal			\$25,772
FD234 Kahle Community Center			\$38,328
FD236 Tahoe/Douglas Trans Dist			\$2,998
FD240 Justice Court Admin Assess			\$1,023
FD242 China Spring Youth Camp			\$108,832
FD244 Western NV Regional Youth			\$8,240

Douglas County, Nevada  
Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
FD245 Erosion Control TRPA			\$2,730
FD255 911 Emergency Svcs			\$185,651
FD256 Surcharge			\$2,818
FD260 Senior Services Program			\$123,124
FD310 Self Insurance Dental			\$4,683
FD313.821 Vehicle Replacement			\$6,427
FD313.829 Vehicle Maintenance			\$66,450
FD314 Water Utility			\$1,858
FD315 Ridgeview Water System			\$459
FD316 Zephyr Water Utility Dist			\$13,176
FD319 Cave Rock/Uppaway Water Sys			\$14,610
FD320 Skyland Water System			\$8,771
FD324 Regional Water Fund			\$8,724
FD325 Sewer Utility			\$27,426
FD326 Carson Valley Water Utility			\$38,419
FD405 Ad Val Capital Projects			\$4,979
FD410 County Construction			\$11,501
FD420 Park Resident Const Tax			\$2,548
FD430 Regional Transportation			\$13,055
FD440 Capital Projects			\$5,091
FD541 Co Debt/Other Resources			\$620
FD605 Dc Redevelopment Admin			\$20,192
FD606 Dc Redevelopment Cap Proj			\$445
FD610 Gardnerville Town			\$61,346
FD611 Gardnerville Health & San			\$18,117
FD613 Gardnerville Debt			\$356
FD620 Genoa Town			\$33,533
FD630 Minden Town			\$63,139
FD635 Minden Trash			\$9,615
FD636 Minden Cap Equip			\$356
FD639 Minden Wholesale Water Utly			\$7,690
FD640 Minden Town Water			\$13,204
FD650 East Fork Fire			\$336,020
FD651 Effph Emergency Fund			\$505
FD652 Effph Equip Res			\$813
FD653 Paramedics			\$10,344
FD885 Mosquito District			\$15,003
All Other			\$764,267
Unallocated			\$6,371,608
Direct Billed			
Total	\$12,086,042	\$7,208	\$12,093,250

Detail of Allocated Costs

Departments	<u>Building Use Charge</u>	<u>Equipment Use Charge</u>	<u>GIS</u>	<u>Clerk</u>	<u>Treasurer</u>	<u>Communication s</u>	<u>General Services</u>	<u>County Manager</u>	<u>Information Technology</u>
Schedule:	1.011	2.006	3.005	4.010	5.008	6.010	7.010	8.009	9.010
Building Use Charge	(\$410,800)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Use Charge	\$0	(\$123,445)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Geographic Information Systems	\$2,805	\$645	(\$527,057)	\$54	\$0	\$3,784	\$27	\$24,137	\$12,454
Clerk	\$9,438	\$1,668	\$1,765	(\$400,381)	\$0	\$6,668	\$20,866	\$1,634	\$19,674
Treasurer	\$9,441	\$23,232	\$1,788	\$2,547	(\$479,757)	\$7,309	\$15,226	\$1,882	\$28,181
Communications	\$3,101	\$0	\$0	\$69	\$232	(\$579,659)	\$11,363	\$15,797	\$3,790
General Services	\$0	\$0	\$0	\$0	\$0	\$741	(\$1,779,798)	\$7,843	\$0
County Manager	\$8,744	\$645	\$3,578	\$9,018	\$0	\$6,139	\$110,883	(\$686,626)	\$19,752
Information Technology	\$8,950	\$28,114	\$0	\$207	\$0	\$12,733	\$5,669	\$72,274	(\$1,072,878)
Human Resources	\$6,657	\$1,443	\$978	\$1,721	\$0	\$4,257	\$14,492	\$4,784	\$15,707
Records Management	\$3,842	\$9,976	\$0	\$0	\$0	\$1,956	\$4,148	\$779	\$7,492
District Attorney	\$11,436	\$15,739	\$2,909	\$482	\$0	\$10,793	\$24,991	\$10,630	\$17,937
Building Services	\$3,845	\$0	\$1,407	\$0	\$0	\$2,266	\$16,537	\$4,605	\$5,313
FD309 Risk Management	\$0	\$0	\$0	\$0	\$3,303	\$41	\$0	\$13,303	\$0
Finance	\$5,810	\$23,690	\$1,264	\$4,819	\$0	\$8,289	\$20,596	\$127,016	\$27,641
County Commissioners	\$6,255	\$0	\$0	\$0	\$0	\$4,632	\$2,749	\$2,202	\$0
Project Management	\$0	\$0	\$0	\$0	\$0	\$500	\$0	\$211	\$0
Economic Development	\$0	\$0	\$0	\$0	\$0	\$500	\$0	\$1,204	\$0
Assessor	\$7,915	\$1,183	\$14,977	\$3,297	\$0	\$10,331	\$30,992	\$3,938	\$38,838
Recorder	\$0	\$1,730	\$0	\$619	\$0	\$9,596	\$6,833	\$2,141	\$37,976
Clerk-Elections	\$0	\$0	\$0	\$0	\$0	\$459	\$18,014	\$435	\$0
Tahoe General Services	\$6,776	\$0	\$0	\$0	\$0	\$2,875	\$13,492	\$1,309	\$0
Sheriff Administration	\$119,153	\$5,268	\$5,891	\$413	\$0	\$36,804	\$15,004	\$4,614	\$244,733
Sheriff Administration Services	\$0	\$0	\$0	\$0	\$0	\$3,209	\$11,893	\$6,444	\$0
Sheriff Records	\$0	\$0	\$0	\$0	\$0	\$4,126	\$0	\$2,312	\$0
Sheriff Jail	\$0	\$0	\$0	\$0	\$0	\$9,168	\$3,274	\$20,286	\$0
Sheriff Cops Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$519	\$0
Sheriff-General Investigation	\$0	\$0	\$0	\$0	\$0	\$6,876	\$0	\$8,232	\$0
Sheriff Patrol/Traffic	\$0	\$0	\$0	\$0	\$0	\$3,209	\$0	\$1,649	\$0
Sheriff Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,201	\$0
Sheriff Grants	\$0	\$0	\$0	\$0	\$0	\$459	\$0	\$557	\$0
Sheriff Coroner	\$0	\$0	\$0	\$0	\$0	\$459	\$0	\$321	\$0
Sheriff Operations/Patrol	\$0	\$0	\$0	\$0	\$0	\$3,209	\$0	\$24,843	\$0
Tri-Net	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$691	\$0
Animal Care & Services	\$0	\$430	\$0	\$15,265	\$6,569	\$3,682	\$20,878	\$1,617	\$8,730
Emergency Management	\$0	\$0	\$6,773	\$1,239	\$0	\$4,126	\$518	\$0	\$0
Court Clerk	\$0	\$538	\$0	\$0	\$0	\$2,459	\$2,211	\$1,723	\$4,271
District Court 1	\$8,221	\$215	\$0	\$482	\$0	\$1,000	\$1,607	\$1,517	\$1,709
District Court II	\$8,218	\$0	\$0	\$0	\$0	\$1,000	\$1,708	\$1,520	\$0
CASA	\$1,495	\$0	\$0	\$0	\$0	\$1,417	\$1,181	\$742	\$0
SAFE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$339	\$0

Detail of Allocated Costs

Departments	<u>Human Resources</u>	<u>Records Mgmt</u>	<u>District Attorney</u>	<u>Building Svcs</u>	<u>FD309 Risk Mgmt</u>	<u>Finance</u>	<u>Total Plan Allocated</u>
Schedule:	10.008	11.011	12.005	13.008	14.005	15.012	
Building Use Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Use Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Geographic Information Systems	\$2,811	\$0	\$0	\$2,443	\$1,144	\$4,818	\$0
Clerk	\$2,250	\$3,759	\$3,251	\$16,445	\$915	\$3,386	\$0
Treasurer	\$2,811	\$18	\$3,251	\$16,450	\$1,144	\$4,419	\$0
Communications	\$1,687	\$18	\$0	\$2,701	\$686	\$6,968	\$0
General Services	\$563	\$0	\$67,107	\$10,127	\$229	\$11,384	\$0
County Manager	\$6,453	\$0	\$3,947	\$11,555	\$915	\$5,534	\$0
Information Technology	\$7,726	\$0	\$929	\$0	\$2,287	\$10,057	\$0
Human Resources	(\$618,351)	\$2,011	\$60,838	\$8,798	\$915	\$4,303	\$0
Records Management	\$1,324	(\$201,235)	\$0	\$16,200	\$457	\$2,343	\$0
District Attorney	\$13,827	\$73,603	(\$2,154,568)	\$20,836	\$3,888	\$18,774	\$0
Building Services	\$1,987	\$0	\$3,368	(\$955,462)	\$686	\$13,259	\$0
FD309 Risk Management	\$663	\$0	\$0	\$0	(\$2,547,723)	\$16,354	\$0
Finance	\$11,759	\$5,127	\$15,157	\$7,827	\$2,306	(\$1,050,069)	\$0
County Commissioners	\$0	\$0	\$95,991	\$11,111	\$0	\$6,391	\$129,331
Project Management	\$663	\$0	\$0	\$0	\$231	\$854	\$2,459
Economic Development	\$663	\$0	\$240	\$0	\$231	\$2,475	\$5,313
Assessor	\$8,529	\$293	\$31,997	\$14,061	\$2,075	\$7,032	\$175,458
Recorder	\$6,542	\$50,326	\$14,434	\$0	\$1,383	\$4,567	\$136,147
Clerk-Elections	\$0	\$0	\$0	\$0	\$0	\$1,540	\$20,448
Tahoe General Services	\$1,987	\$0	\$0	\$0	\$692	\$2,486	\$29,617
Sheriff Administration	\$180,040	\$17,091	\$22,860	\$222,660	\$27,207	\$37,825	\$939,563
Sheriff Administration Services	\$0	\$0	\$3,849	\$0	\$0	\$21,654	\$47,049
Sheriff Records	\$0	\$0	\$0	\$0	\$0	\$2,357	\$8,795
Sheriff Jail	\$0	\$0	\$0	\$27,971	\$0	\$27,625	\$88,324
Sheriff Cops Grant	\$0	\$0	\$0	\$0	\$0	\$561	\$1,080
Sheriff-General Investigation	\$0	\$0	\$12,751	\$0	\$0	\$8,903	\$36,762
Sheriff Patrol/Traffic	\$0	\$0	\$0	\$0	\$0	\$2,635	\$7,493
Sheriff Vehicles	\$0	\$0	\$0	\$0	\$0	\$4,555	\$7,756
Sheriff Grants	\$0	\$0	\$0	\$0	\$0	\$601	\$1,617
Sheriff Coroner	\$0	\$0	\$0	\$0	\$0	\$522	\$1,302
Sheriff Operations/Patrol	\$0	\$0	\$0	\$0	\$0	\$27,471	\$55,523
Tri-Net	\$0	\$0	\$0	\$0	\$0	\$1,115	\$1,806
Animal Care & Services	\$2,650	\$163	\$12,510	\$26,323	\$922	\$10,203	\$109,942
Emergency Management	\$0	\$0	\$0	\$0	\$0	\$6	\$12,662
Court Clerk	\$2,650	\$13,318	\$0	\$0	\$922	\$3,705	\$31,797
District Court 1	\$1,324	\$0	\$0	\$16,324	\$461	\$4,022	\$36,882
District Court II	\$1,324	\$0	\$0	\$16,322	\$461	\$3,898	\$34,451
CASA	\$663	\$0	\$0	\$2,970	\$231	\$1,558	\$10,257
SAFE	\$0	\$0	\$0	\$0	\$0	\$752	\$1,091

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>Communication</u> s	<u>General</u> Services	<u>County Manager</u>	<u>Information</u> Technology
Public Guardian Administration	\$0	\$0	\$0	\$275	\$0	\$917	\$0	\$477	\$0
Bailiff	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$526	\$0
DA Child Support	\$0	\$0	\$0	\$3,780	\$0	\$2,500	\$9,509	\$1,863	\$0
Public Defender	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,281	\$0
Juvenile Probation	\$5,619	\$323	\$0	\$0	\$0	\$5,459	\$37,422	\$6,359	\$2,562
JPO Detention Center	\$16,544	\$0	\$0	\$0	\$0	\$2,124	\$5,956	\$2,798	\$0
Court Computer System	\$0	\$0	\$0	\$0	\$0	\$958	\$0	\$1,262	\$0
East Fork Justice Court	\$5,458	\$323	\$0	\$0	\$0	\$2,083	\$2,473	\$2,514	\$2,562
Tahoe Justice Court	\$11,889	\$108	\$0	\$69	\$0	\$3,376	\$3,733	\$2,117	\$854
Alternative Sentencing	\$1,335	\$0	\$0	\$0	\$0	\$2,917	\$0	\$2,602	\$0
East Fork Constable	\$334	\$108	\$0	\$413	\$0	\$958	\$0	\$698	\$854
Tahoe Constable	\$209	\$0	\$0	\$0	\$0	\$1,000	\$11,723	\$523	\$0
Security	\$0	\$0	\$0	\$0	\$0	\$1,042	\$0	\$589	\$0
Community Development Admin	\$24,159	\$2,150	\$0	\$2,754	\$0	\$5,866	\$49,590	\$4,337	\$50,774
Community Development Building Dept	\$0	\$0	\$0	\$0	\$32,207	\$2,500	\$0	\$4,693	\$0
Community Development Planning	\$0	\$0	\$13,832	\$4,744	\$8,917	\$3,000	\$0	\$6,198	\$0
Community Development Engineering	\$0	\$0	\$7,179	\$0	\$1,607	\$2,459	\$0	\$4,410	\$0
Public Works Administration	\$0	\$0	\$1,241	\$3,786	\$0	\$2,716	\$2,176	\$76	\$9,297
Public Works Roads	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$8	\$0
Public Works Utilities	\$0	\$753	\$6,081	\$0	\$713	\$6,078	\$0	\$3	\$33,232
Public Works Engineering	\$0	\$0	\$0	\$0	\$0	\$2,292	\$0	\$103	\$0
Weed Control	\$0	\$0	\$0	\$0	\$0	\$667	\$1,332	\$5,473	\$0
FD202 NV Cooperative Ext	\$0	\$108	\$0	\$0	\$3,303	\$2,375	\$0	\$1,149	\$856
FD204 Airport	\$0	\$215	\$2,814	\$1,583	\$1,669	\$3,440	\$1,213	\$3,428	\$13,343
FD210 DC Water District	\$0	\$0	\$0	\$357	\$0	\$500	\$0	\$954	\$0
FD211 Solid Waste Management	\$0	\$0	\$0	\$0	\$0	\$500	\$0	\$1,702	\$0
FD214 St MV Accident Indigent	\$0	\$0	\$0	\$0	\$3,391	\$0	\$0	\$1,944	\$0
FD215 Medical Asst to Indigents	\$0	\$0	\$0	\$0	\$4,609	\$0	\$0	\$6,495	\$0
FD216 Social Services	\$2,909	\$645	\$0	\$482	\$4,451	\$6,487	\$1,823	\$10,423	\$26,345
FD222 Law Library	\$0	\$0	\$0	\$0	\$0	\$459	\$0	\$108	\$0
FD232 Road Operating	\$170	\$0	\$1,693	\$0	\$324	\$375	\$0	\$11,574	\$0
FD234 Room Tax Admin	\$0	\$0	\$0	\$0	\$18,945	\$459	\$138	\$2,852	\$0
FD234 Prom Room Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,588	\$0
FD234 Library	\$0	\$0	\$715	\$0	\$0	\$5,167	\$0	\$14,872	\$0
FD234 Parks Operations	\$0	\$215	\$5,008	\$0	\$1,499	\$5,567	\$251	\$9,271	\$35,923
FD234 Parks Dev	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13	\$0
FD234 Parks Temp & Seasonal	\$0	\$0	\$0	\$0	\$0	\$667	\$0	\$3,784	\$0
FD234 Recreation	\$0	\$108	\$0	\$0	\$4,466	\$3,691	\$7,075	\$8,380	\$6,135
FD234 Rec Temp & Seasonal	\$0	\$0	\$0	\$0	\$0	\$541	\$0	\$8,394	\$0
FD234 Kahle Community Center	\$0	\$0	\$0	\$0	\$5,286	\$5,001	\$0	\$8,224	\$0
FD236 Tahoe/Douglas Trans Dist	\$0	\$0	\$0	\$69	\$0	\$0	\$0	\$732	\$0
FD240 Justice Court Admin Assess	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$384	\$0
FD242 China Spring Youth Camp	\$0	\$108	\$1,431	\$0	\$4,643	\$8,501	\$695	\$17,281	\$854

Detail of Allocated Costs

Departments	<u>Human Resources</u>	<u>Records Mgmt</u>	<u>District Attorney</u>	<u>Building Svcs</u>	<u>FD309 Risk Mgmt</u>	<u>Finance</u>	<u>Total Plan Allocated</u>
Public Guardian Administration	\$0	\$0	\$0	\$0	\$0	\$980	\$2,649
Bailiff	\$0	\$0	\$0	\$0	\$0	\$562	\$1,088
DA Child Support	\$3,310	\$1,248	\$0	\$5,344	\$1,153	\$4,856	\$33,563
Public Defender	\$0	\$0	\$0	\$0	\$0	\$3,593	\$6,874
Juvenile Probation	\$9,192	\$0	\$1,684	\$11,158	\$2,306	\$10,618	\$92,702
JPO Detention Center	\$17,477	\$0	\$0	\$25,204	\$1,614	\$5,795	\$77,512
Court Computer System	\$663	\$0	\$0	\$0	\$231	\$2,941	\$6,055
East Fork Justice Court	\$6,542	\$3,576	\$0	\$28,953	\$1,383	\$5,818	\$61,685
Tahoe Justice Court	\$5,219	\$508	\$0	\$0	\$922	\$4,284	\$33,079
Alternative Sentencing	\$5,219	\$0	\$0	\$2,651	\$922	\$5,732	\$21,378
East Fork Constable	\$5,799	\$0	\$240	\$984	\$231	\$1,032	\$11,651
Tahoe Constable	\$1,324	\$0	\$240	\$0	\$461	\$1,300	\$16,780
Security	\$1,987	\$0	\$0	\$0	\$692	\$1,471	\$5,781
Community Development Admin	\$2,650	\$17,142	\$18,765	\$32,552	\$922	\$8,737	\$220,398
Community Development Building Dept	\$3,310	\$0	\$76,504	\$0	\$1,153	\$3,795	\$124,162
Community Development Planning	\$3,973	\$0	\$56,055	\$0	\$1,383	\$5,961	\$104,063
Community Development Engineering	\$2,650	\$0	\$30,313	\$0	\$922	\$3,491	\$53,031
Public Works Administration	\$10,272	\$4,519	\$16,840	\$12,696	\$0	\$215	\$63,834
Public Works Roads	\$0	\$0	\$0	\$0	\$0	\$15	\$25
Public Works Utilities	\$0	\$0	\$16,840	\$0	\$0	\$18	\$63,718
Public Works Engineering	\$0	\$0	\$0	\$0	\$0	\$79	\$2,474
Weed Control	\$3,310	\$0	\$0	\$0	\$1,153	\$6,815	\$18,750
FD202 NV Cooperative Ext	\$3,893	\$0	\$0	\$9,305	\$461	\$3,566	\$25,016
FD204 Airport	\$0	\$0	\$3,849	\$6,838	\$0	\$17,898	\$56,290
FD210 DC Water District	\$663	\$0	\$6,014	\$0	\$231	\$1,225	\$9,944
FD211 Solid Waste Management	\$663	\$0	\$0	\$0	\$231	\$6,434	\$9,530
FD214 St MV Accident Indigent	\$0	\$0	\$0	\$0	\$0	\$2,012	\$7,347
FD215 Medical Asst to Indigents	\$0	\$0	\$0	\$0	\$0	\$13,949	\$25,053
FD216 Social Services	\$10,434	\$812	\$8,420	\$14,899	\$1,845	\$20,053	\$110,028
FD222 Law Library	\$0	\$0	\$0	\$0	\$0	\$517	\$1,084
FD232 Road Operating	\$5,960	\$0	\$1,684	\$1,744	\$2,075	\$15,980	\$41,579
FD234 Room Tax Admin	\$0	\$0	\$0	\$0	\$0	\$2,953	\$25,347
FD234 Prom Room Tax	\$0	\$0	\$0	\$0	\$0	\$76,804	\$98,392
FD234 Library	\$11,840	\$0	\$0	\$33,961	\$3,228	\$22,824	\$92,607
FD234 Parks Operations	\$19,383	\$0	\$0	\$0	\$1,383	\$23,106	\$101,606
FD234 Parks Dev	\$0	\$0	\$0	\$0	\$0	\$692	\$705
FD234 Parks Temp & Seasonal	\$3,310	\$0	\$0	\$0	\$1,153	\$2,521	\$11,435
FD234 Recreation	\$22,613	\$0	\$0	\$0	\$1,614	\$14,162	\$68,244
FD234 Rec Temp & Seasonal	\$8,609	\$0	\$0	\$0	\$2,997	\$5,231	\$25,772
FD234 Kahle Community Center	\$6,623	\$0	\$0	\$0	\$2,306	\$10,888	\$38,328
FD236 Tahoe/Douglas Trans Dist	\$0	\$0	\$0	\$0	\$0	\$2,197	\$2,998
FD240 Justice Court Admin Assess	\$0	\$0	\$0	\$0	\$0	\$639	\$1,023
FD242 China Spring Youth Camp	\$25,827	\$0	\$1,684	\$0	\$8,992	\$38,816	\$108,832





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

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

101190 - Communications

- 6.004 Telephone BPX
- 6.005 Fire Panels
- 6.006 Keyless Card Access
- 6.007 Data Network Infrastructure
- 6.008 Internet Access
- 6.009 Dept Specific Charges

- Number of Extension by Department or Fund
- Direct Allocation to 911 Emergency Fund 255
- Full Time Equivalent (FTE) by GF Departments and Funds
- Number of Workstations or Mobile Data Computers by General Fund Department or Fund

101191 - General Services

- 7.004 Postage
- 7.005 Motor Pool
- 7.006 Equipment Lease
- 7.007 Paper Supplies

- 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

Douglas County, Nevada  
Summary of allocation basis

**Department**

- 7.008 Office Supplies
- 7.009 County Manager

101122 - County Manager

- 8.004 Commission
- 8.005 County Manager
- 8.006 CM Direct Supervision
- 8.007 Finance
- 8.008 Information Technology

101192 - Information Technology

- 9.004 AS/400
- 9.005 IT Projects
- 9.006 IT Server Support
- 9.007 IT Workstation Support
- 9.008 Software Program Maint
- 9.009 County-wide Program Maint

101194 - Human Resources

- 10.004 General Human Resources
- 10.005 Recruitments
- 10.006 Professional Services/Benefits
- 10.007 Physicals

101195 - Records Management

- 11.004 Recorder
- 11.005 Film Processing
- 11.006 Boxes Scanned
- 11.007 Boxes Deleted/Destroyed
- 11.008 Boxes Received/Sent
- 11.009 Files Delivered
- 11.010 Sealed Records

101341 - District Attorney

- 12.004 Civil

101521 - Building Services

- 13.004 Building Maintenance
- 13.005 Utilities
- 13.006 Janitorial Services
- 13.007 Jail Supplies

309817 - FD309 Risk Management

**Basis of allocation**

- Allocated Evenly
- Allocated directly to County Manager (122)

- 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

- 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
- 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

Summary of allocation basis

Department

14.004 Insurance Administration

101172 - Finance

- 15.004 Accounting & Financial Reporting
- 15.005 Operating & Cap Budgets
- 15.006 Room Tax Administration
- 15.007 Payroll
- 15.008 Accounts Payable
- 15.009 Grant Administration
- 15.010 Capital Asset Accounting
- 15.011 Debt Management

Basis of allocation

Full Time Equivalent (FTE) by GF Departments and Funds

- 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
- 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 <sup>th</sup> Street	\$3,150,765	2%	\$ 63,015
Communications	1615 8 <sup>th</sup> Street	759,530	2%	15,191
Judicial Building	1625 8 <sup>th</sup> 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>

**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><b>\$410,800</b></u>	:	:	<u><b>\$410,800</b></u>

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

	<u>Total</u>	<u>General &amp; 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>
<b><u>Other Expense and Cost</u></b>									
SALARIES & WAGES									
FRINGE BENEFITS									
<b><u>Cost Adjustments</u></b>									
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
<b>1st Allocation</b>	<b>\$410,800</b>		<b>\$63,015</b>	<b>\$15,191</b>	<b>\$157,179</b>	<b>\$99,200</b>	<b>\$2,829</b>	<b>\$69,544</b>	<b>\$3,842</b>
Functional Cost									
Allocable Costs									
<b>2nd Allocation</b>									
<b>Total allocated</b>	<b>\$410,800</b>		<b>\$63,015</b>	<b>\$15,191</b>	<b>\$157,179</b>	<b>\$99,200</b>	<b>\$2,829</b>	<b>\$69,544</b>	<b>\$3,842</b>

**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 Technology	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**

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	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
<b>Total</b>	<b>65,600</b>	<b>100.000 %</b>	<b>\$157,179</b>		<b>\$157,179</b>		<b>\$157,179</b>

(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
<b>Total</b>	<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>
FD313.829 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	12,500	100.000 %	\$2,829		\$2,829		\$2,829

(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
<b>Total</b>	<b>19,200</b>	<b>100.000 %</b>	<b>\$69,544</b>		<b>\$69,544</b>		<b>\$69,544</b>

(A) Alloc basis: Square Footage of Building Occupants

Source:

**Building Use Charge  
Detail allocation of  
Records 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>
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						
Communications	\$3,101		\$3,101					
County Manager	\$8,744						\$8,744	
Information Technology	\$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		
Finance	\$5,810						\$5,810	
County Commissioners	\$6,255	\$6,255						
Assessor	\$7,915	\$7,915						
Tahoe General Services	\$6,776				\$6,776			
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					
FD313.829 Vehicle Maintenance	\$2,648					\$2,648		
All Other	\$104,855	\$19,984	\$6,716	\$31,695	\$22,286		\$24,174	
<b>Total</b>	<b>\$410,800</b>	<b>\$63,015</b>	<b>\$15,191</b>	<b>\$157,179</b>	<b>\$99,200</b>	<b>\$2,829</b>	<b>\$69,544</b>	<b>\$3,842</b>

**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, 2013	Use Charge
Equipment	15 years	6 and 2/3%	\$1,459,847	\$97,322
AS/400	15 years	6 and 2/3%	<u>\$391,843</u>	<u>\$26,123</u>
			<u>\$1,851,690</u>	<u>\$123,445</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	\$97,322			
AS/400	\$26,123			
Total departmental cost adjustments:	<u>\$123,445</u>			<u>\$123,445</u>
Total to be allocated	<u>\$123,445</u>			<u>\$123,445</u>

Equipment Use Charge  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Equipment</u>	<u>AS/400</u>
<b><u>Other Expense and Cost</u></b>				
SALARIES & WAGES				
FRINGE BENEFITS				
<b><u>Cost Adjustments</u></b>				
EQUIPMENT	\$97,322		\$97,322	
AS/400	\$26,123			\$26,123
Functional Cost	<u>\$123,445</u>		<u>\$97,322</u>	<u>\$26,123</u>
Allocable Costs	<u>\$123,445</u>		<u>\$97,322</u>	<u>\$26,123</u>
<b>1st Allocation</b>	<b><u>\$123,445</u></b>		<b><u>\$97,322</u></b>	<b><u>\$26,123</u></b>
Functional Cost				
Allocable Costs				
<b>2nd Allocation</b>				
<b>Total allocated</b>	<b><u>\$123,445</u></b>		<b><u>\$97,322</u></b>	<b><u>\$26,123</u></b>

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	1.273 %	\$1,238		\$1,238		\$1,238
District Attorney	147,934	13.851 %	\$13,481		\$13,481		\$13,481
Human Resources	7,569	0.709 %	\$690		\$690		\$690
Information Technology	298,006	27.903 %	\$27,156		\$27,156		\$27,156
Records Management	108,289	10.139 %	\$9,868		\$9,868		\$9,868
Treasurer	243,144	22.766 %	\$22,157		\$22,157		\$22,157
Recorder	6,000	0.562 %	\$547		\$547		\$547
Finance	243,471	22.797 %	\$22,185		\$22,185		\$22,185
Total	1,068,004	100.000 %	\$97,322		\$97,322		\$97,322

(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	2.469 %	\$645		\$645		\$645
Geographic Information Systems	6	2.469 %	\$645		\$645		\$645
Assessor	11	4.527 %	\$1,183		\$1,183		\$1,183
Finance	14	5.761 %	\$1,505		\$1,505		\$1,505
Recorder	11	4.527 %	\$1,183		\$1,183		\$1,183
Clerk	4	1.646 %	\$430		\$430		\$430
Treasurer	10	4.115 %	\$1,075		\$1,075		\$1,075
Human Resources	7	2.881 %	\$753		\$753		\$753
Sheriff Administration	49	20.165 %	\$5,268		\$5,268		\$5,268
Animal Care & Services	4	1.646 %	\$430		\$430		\$430
Community Development Admin	20	8.230 %	\$2,150		\$2,150		\$2,150
FD204 Airport	2	0.823 %	\$215		\$215		\$215
FD234 Parks Operations	2	0.823 %	\$215		\$215		\$215
FD216 Social Services	6	2.469 %	\$645		\$645		\$645
FD255 911 Emergency Svcs	23	9.465 %	\$2,473		\$2,473		\$2,473
FD610 Gardnerville Town	1	0.412 %	\$108		\$108		\$108
FD620 Genoa Town	1	0.412 %	\$108		\$108		\$108
FD630 Minden Town	1	0.412 %	\$108		\$108		\$108
FD650 East Fork Fire	6	2.469 %	\$645		\$645		\$645
All Other	3	1.235 %	\$323		\$323		\$323
Records Management	1	0.412 %	\$108		\$108		\$108
Public Works Utilities	7	2.881 %	\$753		\$753		\$753
FD242 China Spring Youth Camp	1	0.412 %	\$108		\$108		\$108
Court Clerk	5	2.058 %	\$538		\$538		\$538
District Attorney	21	8.642 %	\$2,258		\$2,258		\$2,258
District Court 1	2	0.823 %	\$215		\$215		\$215
East Fork Constable	1	0.412 %	\$108		\$108		\$108
East Fork Justice Court	3	1.235 %	\$323		\$323		\$323
Tahoe Justice Court	1	0.412 %	\$108		\$108		\$108
Juvenile Probation	3	1.235 %	\$323		\$323		\$323
FD234 Recreation	1	0.412 %	\$108		\$108		\$108
FD202 NV Cooperative Ext	1	0.412 %	\$108		\$108		\$108
Information Technology	9	3.698 %	\$958		\$958		\$958
<b>Total</b>	<b>243</b>	<b>100.000 %</b>	<b>\$26,123</b>		<b>\$26,123</b>		<b>\$26,123</b>

(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	\$645		\$645
Clerk	\$1,668	\$1,238	\$430
Treasurer	\$23,232	\$22,157	\$1,075
County Manager	\$645		\$645
Information Technology	\$28,114	\$27,156	\$958
Human Resources	\$1,443	\$690	\$753
Records Management	\$9,976	\$9,868	\$108
District Attorney	\$15,739	\$13,481	\$2,258
Finance	\$23,690	\$22,185	\$1,505
Assessor	\$1,183		\$1,183
Recorder	\$1,730	\$547	\$1,183
Sheriff Administration	\$5,268		\$5,268
Animal Care & Services	\$430		\$430
Court Clerk	\$538		\$538
District Court 1	\$215		\$215
Juvenile Probation	\$323		\$323
East Fork Justice Court	\$323		\$323
Tahoe Justice Court	\$108		\$108
East Fork Constable	\$108		\$108
Community Development Admin	\$2,150		\$2,150
Public Works Utilities	\$753		\$753
FD202 NV Cooperative Ext	\$108		\$108
FD204 Airport	\$215		\$215
FD216 Social Services	\$645		\$645
FD234 Parks Operations	\$215		\$215
FD234 Recreation	\$108		\$108
FD242 China Spring Youth Camp	\$108		\$108
FD255 911 Emergency Svcs	\$2,473		\$2,473
FD610 Gardnerville Town	\$108		\$108
FD620 Genoa Town	\$108		\$108
FD630 Minden Town	\$108		\$108
FD650 East Fork Fire	\$645		\$645
All Other	\$323		\$323
<b>Total</b>	<u>\$123,445</u>	<u>\$97,322</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>
	\$471,935			\$471,935
Allocated additions:				
100000 - Building Use Charge	\$2,805		\$2,805	
100001 - Equipment Use Charge	\$645		\$645	
101182 - Clerk		\$54	\$54	
101190 - Communications		\$3,784	\$3,784	
101191 - General Services		\$27	\$27	
101122 - County Manager		\$24,137	\$24,137	
101192 - Information Technology		\$12,454	\$12,454	
101194 - Human Resources		\$2,811	\$2,811	
101521 - Building Services		\$2,443	\$2,443	
309817 - FD309 Risk Management		\$1,144	\$1,144	
101172 - Finance		\$4,818	\$4,818	
Total allocated additions:	<u>\$3,450</u>	<u>\$51,672</u>	<u>\$55,122</u>	<u>\$55,122</u>
Total to be allocated	<u><b>\$475,385</b></u>	<u><b>\$51,672</b></u>		<u><b>\$527,057</b></u>

Geographic Information Systems  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>GIS</u>	<u>External Clients</u>
<b><u>Wages &amp; Benefits</u></b>				
SALARIES & WAGES	\$248,681		\$112,528	\$136,153
FRINGE BENEFITS	\$112,555		\$50,931	\$61,624
<b><u>Other Expense and Cost</u></b>				
SERVICES & SUPPLIES	\$110,699		\$50,091	\$60,608
Departmental Expenditures	\$471,935		\$213,550	\$258,385
Additions: 1st				
Other	\$3,450	\$3,450		
Functional Cost	\$475,385	\$3,450	\$213,550	\$258,385
Reallocate Admin		(\$3,450)	\$1,561	\$1,889
Allocable Costs	\$475,385		\$215,111	\$260,274
Unallocated	(\$260,274)			(\$260,274)
<b>1st Allocation</b>	<b>\$215,111</b>		<b>\$215,111</b>	
Additions: 2nd				
Other	\$51,672	\$51,672		
Functional Cost	\$51,672	\$51,672		
Reallocate Admin		(\$51,672)	\$23,382	\$28,290
Allocable Costs	\$51,672		\$23,382	\$28,290
Unallocated	(\$28,290)			(\$28,290)
<b>2nd Allocation</b>	<b>\$23,382</b>		<b>\$23,382</b>	
<b>Total allocated</b>	<b>\$238,493</b>		<b>\$238,493</b>	

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	628	6.280 %	\$13,509		\$13,509	\$1,468	\$14,977
FD255 911 Emergency Svcs	419	4.190 %	\$9,013		\$9,013	\$980	\$9,993
Community Development Planning	580	5.800 %	\$12,476		\$12,476	\$1,356	\$13,832
Community Development Engineering	301	3.010 %	\$6,475		\$6,475	\$704	\$7,179
Building Services	59	0.590 %	\$1,269		\$1,269	\$138	\$1,407
Sheriff Administration	247	2.470 %	\$5,313		\$5,313	\$578	\$5,891
FD650 East Fork Fire	229	2.290 %	\$4,926		\$4,926	\$535	\$5,461
District Attorney	122	1.220 %	\$2,624		\$2,624	\$285	\$2,909
FD204 Airport	118	1.180 %	\$2,538		\$2,538	\$276	\$2,814
County Manager	150	1.500 %	\$3,227		\$3,227	\$351	\$3,578
Finance	53	0.530 %	\$1,140		\$1,140	\$124	\$1,264
FD234 Parks Operations	210	2.100 %	\$4,517		\$4,517	\$491	\$5,008
Public Works Utilities	255	2.550 %	\$5,485		\$5,485	\$596	\$6,081
FD232 Road Operating	71	0.710 %	\$1,527		\$1,527	\$166	\$1,693
FD610 Gardnerville Town	62	0.620 %	\$1,334		\$1,334	\$145	\$1,479
FD630 Minden Town	52	0.520 %	\$1,119		\$1,119	\$122	\$1,241
FD620 Genoa Town	90	0.900 %	\$1,936		\$1,936	\$210	\$2,146
FD885 Mosquito District	155	1.550 %	\$3,334		\$3,334	\$362	\$3,696
FD260 Senior Services Program	108	1.080 %	\$2,323		\$2,323	\$253	\$2,576
Clerk	74	0.740 %	\$1,592		\$1,592	\$173	\$1,765
Treasurer	75	0.750 %	\$1,613		\$1,613	\$175	\$1,788
FD242 China Spring Youth Camp	60	0.600 %	\$1,291		\$1,291	\$140	\$1,431
Human Resources	41	0.410 %	\$882		\$882	\$96	\$978
FD234 Library	30	0.300 %	\$645		\$645	\$70	\$715
Emergency Management	284	2.840 %	\$6,109		\$6,109	\$664	\$6,773
Public Works Administration	52	0.520 %	\$1,119		\$1,119	\$122	\$1,241
All Other	<u>5,475</u>	<u>54.750 %</u>	<u>\$117,775</u>		<u>\$117,775</u>	<u>\$12,802</u>	<u>\$130,577</u>
Total	10,000	100.000 %	\$215,111		\$215,111	\$23,382	\$238,493

(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	\$1,765	\$1,765
Treasurer	\$1,788	\$1,788
County Manager	\$3,578	\$3,578
Human Resources	\$978	\$978
District Attorney	\$2,909	\$2,909
Building Services	\$1,407	\$1,407
Finance	\$1,264	\$1,264
Assessor	\$14,977	\$14,977
Sheriff Administration	\$5,891	\$5,891
Emergency Management	\$6,773	\$6,773
Community Development Planning	\$13,832	\$13,832
Community Development Engineering	\$7,179	\$7,179
Public Works Administration	\$1,241	\$1,241
Public Works Utilities	\$6,081	\$6,081
FD204 Airport	\$2,814	\$2,814
FD232 Road Operating	\$1,693	\$1,693
FD234 Library	\$715	\$715
FD234 Parks Operations	\$5,008	\$5,008
FD242 China Spring Youth Camp	\$1,431	\$1,431
FD255 911 Emergency Svcs	\$9,993	\$9,993
FD260 Senior Services Program	\$2,576	\$2,576
FD610 Gardnerville Town	\$1,479	\$1,479
FD620 Genoa Town	\$2,146	\$2,146
FD630 Minden Town	\$1,241	\$1,241
FD650 East Fork Fire	\$5,461	\$5,461
FD885 Mosquito District	\$3,696	\$3,696
All Other	\$130,577	\$130,577
Total	<u>\$238,493</u>	<u>\$238,493</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>
	\$350,177			\$350,177
Deductions:				
ELECTED OFFICIAL SALARY	(\$30,303)			
ELECTED OFFICIAL FRINGE BENEFITIS	(\$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	\$1,668		\$1,668	
101152 - Geographic Information Systems	\$1,592	\$173	\$1,765	
101182 - Clerk		\$1,953	\$1,953	
101190 - Communications		\$6,668	\$6,668	
101191 - General Services		\$20,866	\$20,866	
101122 - County Manager		\$1,634	\$1,634	
101192 - Information Technology		\$19,674	\$19,674	
101194 - Human Resources		\$2,250	\$2,250	
101195 - Records Management		\$3,759	\$3,759	
101341 - District Attorney		\$3,251	\$3,251	
101521 - Building Services		\$16,445	\$16,445	
309817 - FD309 Risk Management		\$915	\$915	
101172 - Finance		\$3,386	\$3,386	
Total allocated additions:	<u>\$12,698</u>	<u>\$80,974</u>	<u>\$93,672</u>	<u>\$93,672</u>
Total to be allocated	<u><b>\$321,360</b></u>	<u><b>\$80,974</b></u>		<u><b>\$402,334</b></u>

Clerk  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; 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>
<b><u>Wages &amp; Benefits</u></b>									
SALARIES & WAGES	\$212,654		\$21,563	\$1,510	\$2,509	\$1,510	\$8,038	\$1,999	\$40,107
FRINGE BENEFITS	\$90,080		\$9,134	\$640	\$1,063	\$640	\$3,405	\$847	\$16,989
<b><u>Other Expense and Cost</u></b>									
SERVICES & SUPPLIES	\$5,695		\$577	\$40	\$67	\$40	\$215	\$54	\$1,074
BOARD OF EQUALIZATION COMP	\$233					\$233			
ELECTED OFFICIAL SALARY	\$30,303	\$30,303							
ELECTED OFFICIAL FRINGE BENEFIT	\$11,212	\$11,212							
Departmental Expenditures	\$350,177	\$41,515	\$31,274	\$2,190	\$3,639	\$2,423	\$11,658	\$2,900	\$58,170
<b><u>Cost Adjustments</u></b>									
Deductions	(\$41,515)	(\$41,515)							
Additions: 1st									
Other	\$12,698	\$12,698							
Functional Cost	\$321,360	\$12,698	\$31,274	\$2,190	\$3,639	\$2,423	\$11,658	\$2,900	\$58,170
Reallocate Admin		(\$12,698)	\$1,287	\$90	\$150	\$100	\$480	\$119	\$2,393
Allocable Costs	\$321,360		\$32,561	\$2,280	\$3,789	\$2,523	\$12,138	\$3,019	\$60,563
Unallocated	(\$265,050)								(\$60,563)
<b>1st Allocation</b>	<b>\$56,310</b>		<b>\$32,561</b>	<b>\$2,280</b>	<b>\$3,789</b>	<b>\$2,523</b>	<b>\$12,138</b>	<b>\$3,019</b>	
Additions: 2nd									
Other	\$80,974	\$80,974							
Functional Cost	\$80,974	\$80,974							
Reallocate Admin		(\$80,974)	\$8,204	\$575	\$955	\$636	\$3,058	\$761	\$15,260
Allocable Costs	\$80,974		\$8,204	\$575	\$955	\$636	\$3,058	\$761	\$15,260
Unallocated	(\$66,785)								(\$15,260)
<b>2nd Allocation</b>	<b>\$14,189</b>		<b>\$8,204</b>	<b>\$575</b>	<b>\$955</b>	<b>\$636</b>	<b>\$3,058</b>	<b>\$761</b>	
<b>Total allocated</b>	<b>\$70,499</b>		<b>\$40,765</b>	<b>\$2,855</b>	<b>\$4,744</b>	<b>\$3,159</b>	<b>\$15,196</b>	<b>\$3,780</b>	

Clerk  
Schedule of costs to be  
allocated by function

Elections

<u>Wages &amp; Benefits</u>	
SALARIES & WAGES	\$135,418
FRINGE BENEFITS	\$57,362
<u>Other Expense and Cost</u>	
SERVICES & SUPPLIES	\$3,628
BOARD OF EQUALIZATION COMP	
ELECTED OFFICIAL SALARY	
ELECTED OFFICIAL FRINGE BENEFIT	
Departmental Expenditures	\$196,408
<u>Cost Adjustments</u>	
Deductions	
Additions: 1st	
Other	
Functional Cost	\$196,408
Reallocate Admin	\$8,079
Allocable Costs	\$204,487
Unallocated	(\$204,487)
<b>1st Allocation</b>	
Additions: 2nd	
Other	
Functional Cost	
Reallocate Admin	\$51,525
Allocable Costs	\$51,525
Unallocated	(\$51,525)
<b>2nd Allocation</b>	
<b>Total allocated</b>	

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	131	21.833 %	\$7,109		\$7,109	\$1,909	\$9,018
Finance	70	11.667 %	\$3,799		\$3,799	\$1,020	\$4,819
Treasurer	37	6.167 %	\$2,008		\$2,008	\$539	\$2,547
Human Resources	25	4.167 %	\$1,357		\$1,357	\$364	\$1,721
Sheriff Administration	6	1.000 %	\$326		\$326	\$87	\$413
District Court 1	7	1.167 %	\$380		\$380	\$102	\$482
Public Guardian Administration	4	0.667 %	\$217		\$217	\$58	\$275
District Attorney	7	1.167 %	\$380		\$380	\$102	\$482
Assessor	2	0.333 %	\$109		\$109	\$29	\$138
Geographic Information Systems	1	0.167 %	\$54		\$54		\$54
Communications	1	0.167 %	\$54		\$54	\$15	\$69
Recorder	9	1.500 %	\$488		\$488	\$131	\$619
East Fork Constable	6	1.000 %	\$326		\$326	\$87	\$413
Community Development Admin	40	6.667 %	\$2,171		\$2,171	\$583	\$2,754
Public Works Administration	55	9.167 %	\$2,985		\$2,985	\$801	\$3,786
FD204 Airport	23	3.833 %	\$1,248		\$1,248	\$335	\$1,583
FD216 Social Services	7	1.167 %	\$380		\$380	\$102	\$482
FD260 Senior Services Program	14	2.333 %	\$760		\$760	\$204	\$964
FD430 Regional Transportation	1	0.167 %	\$54		\$54	\$15	\$69
FD605 Dc Redevelopment Admin	19	3.167 %	\$1,031		\$1,031	\$277	\$1,308
FD650 East Fork Fire	31	5.167 %	\$1,682		\$1,682	\$452	\$2,134
FD610 Gardnerville Town	3	0.500 %	\$163		\$163	\$44	\$207
FD236 Tahoe/Douglas Trans Dist	1	0.167 %	\$54		\$54	\$15	\$69
All Other	41	6.833 %	\$2,225		\$2,225	\$597	\$2,822
Animal Care & Services	1	0.167 %	\$54		\$54	\$15	\$69
Emergency Management	18	3.000 %	\$977		\$977	\$262	\$1,239
Tahoe Justice Court	1	0.167 %	\$54		\$54	\$15	\$69
Information Technology	3	0.500 %	\$163		\$163	\$44	\$207
Clerk	36	5.996 %	\$1,953		\$1,953		\$1,953
<b>Total</b>	<b>600</b>	<b>100.000 %</b>	<b>\$32,561</b>		<b>\$32,561</b>	<b>\$8,204</b>	<b>\$40,765</b>

(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 %	\$285		\$285	\$72	\$357
FD325 Sewer Utility	1	12.500 %	\$285		\$285	\$72	\$357
FD541 Co Debt/Other Resources	1	12.500 %	\$285		\$285	\$72	\$357
FD605 Dc Redevelopment Admin	1	12.500 %	\$285		\$285	\$72	\$357
FD652 Effph Equip Res	1	12.500 %	\$285		\$285	\$72	\$357
FD650 East Fork Fire	1	12.500 %	\$285		\$285	\$72	\$357
FD611 Gardnerville Health & San	1	12.500 %	\$285		\$285	\$72	\$357
FD613 Gardnerville Debt	1	12.500 %	\$285		\$285	\$71	\$356
Total	<u>8</u>	<u>100.000 %</u>	<u>\$2,280</u>		<u>\$2,280</u>	<u>\$575</u>	<u>\$2,855</u>

(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 %	\$3,789		\$3,789	\$955	\$4,744
Total	1	100.000 %	\$3,789		\$3,789	\$955	\$4,744

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

Source:

Clerk  
Detail allocation of  
Board of Equalization

<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	1	100.000 %	\$2,523		\$2,523	\$636	\$3,159
Total	1	100.000 %	\$2,523		\$2,523	\$636	\$3,159

(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 %	\$12,138		\$12,138	\$3,058	\$15,196
Total	1	100.000 %	\$12,138		\$12,138	\$3,058	\$15,196

(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 %	\$3,019		\$3,019	\$761	\$3,780
Total	1	100.000 %	\$3,019		\$3,019	\$761	\$3,780

(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	\$54	\$54					
Clerk	\$1,953	\$1,953					
Treasurer	\$2,547	\$2,547					
Communications	\$69	\$69					
County Manager	\$9,018	\$9,018					
Information Technology	\$207	\$207					
Human Resources	\$1,721	\$1,721					
District Attorney	\$482	\$482					
Finance	\$4,819	\$4,819					
Assessor	\$3,297	\$138			\$3,159		
Recorder	\$619	\$619					
Sheriff Administration	\$413	\$413					
Animal Care & Services	\$15,265	\$69				\$15,196	
Emergency Management	\$1,239	\$1,239					
District Court 1	\$482	\$482					
Public Guardian Administration	\$275	\$275					
DA Child Support	\$3,780						\$3,780
Tahoe Justice Court	\$69	\$69					
East Fork Constable	\$413	\$413					
Community Development Admin	\$2,754	\$2,754					
Community Development Planning	\$4,744			\$4,744			
Public Works Administration	\$3,786	\$3,786					
FD204 Airport	\$1,583	\$1,583					
FD210 DC Water District	\$357		\$357				
FD216 Social Services	\$482	\$482					
FD236 Tahoe/Douglas Trans Dist	\$69	\$69					
FD260 Senior Services Program	\$964	\$964					
FD325 Sewer Utility	\$357		\$357				
FD430 Regional Transportation	\$69	\$69					
FD541 Co Debt/Other Resources	\$357		\$357				
FD605 Dc Redevelopment Admin	\$1,665	\$1,308	\$357				
FD610 Gardnerville Town	\$207	\$207					
FD611 Gardnerville Health & San	\$357		\$357				
FD613 Gardnerville Debt	\$356		\$356				
FD650 East Fork Fire	\$2,491	\$2,134	\$357				
FD652 Effph Equip Res	\$357		\$357				
All Other	\$2,822	\$2,822					
<b>Total</b>	<b>\$70,499</b>	<b>\$40,765</b>	<b>\$2,855</b>	<b>\$4,744</b>	<b>\$3,159</b>	<b>\$15,196</b>	<b>\$3,780</b>

**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>
	\$403,573			\$403,573
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	\$23,232		\$23,232	
101152 - Geographic Information Systems	\$1,613	\$175	\$1,788	
101182 - Clerk	\$2,008	\$539	\$2,547	
101190 - Communications		\$7,309	\$7,309	
101191 - General Services		\$15,226	\$15,226	
101122 - County Manager		\$1,882	\$1,882	
101192 - Information Technology		\$28,181	\$28,181	
101194 - Human Resources		\$2,811	\$2,811	
101195 - Records Management		\$18	\$18	
101341 - District Attorney		\$3,251	\$3,251	
101521 - Building Services		\$16,450	\$16,450	
309817 - FD309 Risk Management		\$1,144	\$1,144	
101172 - Finance		\$4,419	\$4,419	
Total allocated additions:	<u>\$36,294</u>	<u>\$81,405</u>	<u>\$117,699</u>	<u>\$117,699</u>
Total to be allocated	<u><b>\$398,352</b></u>	<u><b>\$81,405</b></u>		<u><b>\$479,757</b></u>

Treasurer  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Utilities</u>	<u>Banking</u>	<u>Room Tax</u>	<u>Property Tax Collection</u>	<u>General Government</u>
<b><u>Wages &amp; Benefits</u></b>							
SALARIES & WAGES	\$230,851		\$531	\$43,700	\$9,165	\$51,226	\$126,229
FRINGE BENEFITS	\$96,741		\$223	\$18,313	\$3,841	\$21,467	\$52,897
<b><u>Other Expense and Cost</u></b>							
SERVICES AND SUPPLIES	\$34,466		\$79	\$6,524	\$1,368	\$7,648	\$18,847
ELECTED OFFICIAL SALARY	\$30,303	\$30,303					
ELECTED OFFICIAL FRINGE BENEFITS	\$11,212	\$11,212					
Departmental Expenditures	\$403,573	\$41,515	\$833	\$68,537	\$14,374	\$80,341	\$197,973
<b><u>Cost Adjustments</u></b>							
Deductions	(\$41,515)	(\$41,515)					
Additions: 1st							
Clerk	\$2,008			\$2,008			
Other	\$34,286	\$34,286					
Functional Cost	\$398,352	\$34,286	\$833	\$70,545	\$14,374	\$80,341	\$197,973
Reallocate Admin		(\$34,286)	\$79	\$6,490	\$1,361	\$7,608	\$18,748
Allocable Costs	\$398,352		\$912	\$77,035	\$15,735	\$87,949	\$216,721
Unallocated	(\$216,721)						(\$216,721)
<b>1st Allocation</b>	<b>\$181,631</b>		<b>\$912</b>	<b>\$77,035</b>	<b>\$15,735</b>	<b>\$87,949</b>	
Additions: 2nd							
Clerk	\$539			\$539			
Other	\$80,866	\$80,866					
Functional Cost	\$81,405	\$80,866		\$539			
Reallocate Admin		(\$80,866)	\$186	\$15,308	\$3,210	\$17,944	\$44,218
Allocable Costs	\$81,405		\$186	\$15,847	\$3,210	\$17,944	\$44,218
Unallocated	(\$44,218)						(\$44,218)
<b>2nd Allocation</b>	<b>\$37,187</b>		<b>\$186</b>	<b>\$15,847</b>	<b>\$3,210</b>	<b>\$17,944</b>	
<b>Total allocated</b>	<b>\$218,818</b>		<b>\$1,098</b>	<b>\$92,882</b>	<b>\$18,945</b>	<b>\$105,893</b>	

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	6	8.108 %	\$74		\$74	\$15	\$89
FD325 Sewer Utility	4	5.405 %	\$49		\$49	\$10	\$59
FD326 Carson Valley Water Utility	16	21.622 %	\$197		\$197	\$40	\$237
Public Works Utilities	48	64.865 %	\$592		\$592	\$121	\$713
Total	74	100.000 %	\$912		\$912	\$186	\$1,098

(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	108	1.797 %	\$1,384		\$1,384	\$285	\$1,669
FD216 Social Services	52	0.865 %	\$667		\$667	\$137	\$804
FD232 Road Operating	21	0.349 %	\$269		\$269	\$55	\$324
FD242 China Spring Youth Camp	94	1.564 %	\$1,205		\$1,205	\$248	\$1,453
FD255 911 Emergency Svcs	40	0.666 %	\$513		\$513	\$105	\$618
FD260 Senior Services Program	285	4.742 %	\$3,653		\$3,653	\$751	\$4,404
FD610 Gardnerville Town	172	2.862 %	\$2,205		\$2,205	\$454	\$2,659
FD611 Gardnerville Health & San	128	2.130 %	\$1,641		\$1,641	\$338	\$1,979
FD620 Genoa Town	164	2.729 %	\$2,102		\$2,102	\$432	\$2,534
FD630 Minden Town	196	3.261 %	\$2,512		\$2,512	\$517	\$3,029
FD650 East Fork Fire	126	2.097 %	\$1,615		\$1,615	\$332	\$1,947
FD653 Paramedics	347	5.774 %	\$4,448		\$4,448	\$915	\$5,363
Animal Care & Services	425	7.072 %	\$5,448		\$5,448	\$1,121	\$6,569
Community Development Building Dept	2,084	34.676 %	\$26,712		\$26,712	\$5,495	\$32,207
Community Development Planning	577	9.601 %	\$7,396		\$7,396	\$1,521	\$8,917
Community Development Engineering	104	1.730 %	\$1,333		\$1,333	\$274	\$1,607
Communications	15	0.250 %	\$192		\$192	\$40	\$232
FD234 Parks Operations	97	1.614 %	\$1,243		\$1,243	\$256	\$1,499
FD245 Erosion Control TRPA	11	0.183 %	\$141		\$141	\$29	\$170
FD234 Kahle Community Center	342	5.691 %	\$4,384		\$4,384	\$902	\$5,286
FD234 Recreation	289	4.809 %	\$3,704		\$3,704	\$762	\$4,466
All Other							
FD310 Self Insurance Dental	12	0.200 %	\$154		\$154	\$32	\$186
FD319 Cave Rock/Uppaway Water Sys	1	0.017 %	\$13		\$13	\$3	\$16
FD326 Carson Valley Water Utility	52	0.865 %	\$667		\$667	\$137	\$804
FD420 Park Resident Const Tax	130	2.163 %	\$1,666		\$1,666	\$343	\$2,009
FD430 Regional Transportation	131	2.180 %	\$1,679		\$1,679	\$345	\$2,024
FD313.829 Vehicle Maintenance	7	0.113 %	\$89		\$89	\$18	\$107
<b>Total</b>	<b>6,010</b>	<b>100.000 %</b>	<b>\$77,035</b>		<b>\$77,035</b>	<b>\$15,847</b>	<b>\$92,882</b>

(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 %	\$15,735		\$15,735	\$3,210	\$18,945
Total	100	100.000 %	\$15,735		\$15,735	\$3,210	\$18,945

(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 %	\$2,147		\$2,147	\$438	\$2,585
FD650 East Fork Fire	13,986	5.352 %	\$4,707		\$4,707	\$960	\$5,667
FD610 Gardnerville Town	2,363	0.904 %	\$795		\$795	\$162	\$957
FD620 Genoa Town	109	0.042 %	\$37		\$37	\$7	\$44
FD630 Minden Town	2,146	0.821 %	\$722		\$722	\$147	\$869
FD255 911 Emergency Svcs	9,781	3.743 %	\$3,292		\$3,292	\$672	\$3,964
FD242 China Spring Youth Camp	7,872	3.013 %	\$2,649		\$2,649	\$541	\$3,190
FD202 NV Cooperative Ext	8,150	3.119 %	\$2,743		\$2,743	\$560	\$3,303
FD605 Dc Redevelopment Admin	3,638	1.392 %	\$1,224		\$1,224	\$250	\$1,474
FD319 Cave Rock/Uppaway Water Sys	18	0.007 %	\$6		\$6	\$1	\$7
FD320 Skyland Water System	12	0.005 %	\$4		\$4	\$1	\$5
FD316 Zephyr Water Utility Dist	23	0.009 %	\$8		\$8	\$2	\$10
FD653 Paramedics	10,267	3.929 %	\$3,456		\$3,456	\$705	\$4,161
FD215 Medical Asst to Indigents	11,375	4.353 %	\$3,828		\$3,828	\$781	\$4,609
FD309 Risk Management	8,150	3.119 %	\$2,743		\$2,743	\$560	\$3,303
FD244 Western NV Regional Youth	8,635	3.304 %	\$2,906		\$2,906	\$593	\$3,499
FD405 Ad Val Capital Projects	9,889	3.784 %	\$3,328		\$3,328	\$679	\$4,007
FD216 Social Services	9,001	3.445 %	\$3,029		\$3,029	\$618	\$3,647
FD214 St MV Accident Indigent	8,367	3.202 %	\$2,816		\$2,816	\$575	\$3,391
FD314 Water Utility	62	0.024 %	\$21		\$21	\$4	\$25
All Other	141,087	53.991 %	\$47,488		\$47,488	\$9,688	\$57,176
Total	261,311	100.000 %	\$87,949		\$87,949	\$17,944	\$105,893

(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>
Communications	\$232		\$232		
FD309 Risk Management	\$3,303				\$3,303
Animal Care & Services	\$6,569		\$6,569		
Community Development Building Dept	\$32,207		\$32,207		
Community Development Planning	\$8,917		\$8,917		
Community Development Engineering	\$1,607		\$1,607		
Public Works Utilities	\$713	\$713			
FD202 NV Cooperative Ext	\$3,303				\$3,303
FD204 Airport	\$1,669		\$1,669		
FD214 St MV Accident Indigent	\$3,391				\$3,391
FD215 Medical Asst to Indigents	\$4,609				\$4,609
FD216 Social Services	\$4,451		\$804		\$3,647
FD232 Road Operating	\$324		\$324		
FD234 Room Tax Admin	\$18,945			\$18,945	
FD234 Parks Operations	\$1,499		\$1,499		
FD234 Recreation	\$4,466		\$4,466		
FD234 Kahle Community Center	\$5,286		\$5,286		
FD242 China Spring Youth Camp	\$4,643		\$1,453		\$3,190
FD244 Western NV Regional Youth	\$3,499				\$3,499
FD245 Erosion Control TRPA	\$170		\$170		
FD255 911 Emergency Svcs	\$4,582		\$618		\$3,964
FD260 Senior Services Program	\$4,404		\$4,404		
FD310 Self Insurance Dental	\$186		\$186		
FD313.829 Vehicle Maintenance	\$107		\$107		
FD314 Water Utility	\$25				\$25
FD316 Zephyr Water Utility Dist	\$99	\$89			\$10
FD319 Cave Rock/Uppaway Water Sys	\$23		\$16		\$7
FD320 Skyland Water System	\$5				\$5
FD325 Sewer Utility	\$59	\$59			
FD326 Carson Valley Water Utility	\$1,041	\$237	\$804		
FD405 Ad Val Capital Projects	\$4,007				\$4,007
FD420 Park Resident Const Tax	\$2,009		\$2,009		
FD430 Regional Transportation	\$2,024		\$2,024		
FD605 Dc Redevelopment Admin	\$1,474				\$1,474
FD610 Gardnerville Town	\$3,616		\$2,659		\$957
FD611 Gardnerville Health & San	\$1,979		\$1,979		
FD620 Genoa Town	\$2,578		\$2,534		\$44
FD630 Minden Town	\$3,898		\$3,029		\$869
FD650 East Fork Fire	\$7,614		\$1,947		\$5,667
FD653 Paramedics	\$9,524		\$5,363		\$4,161
FD885 Mosquito District	\$2,585				\$2,585

Treasurer  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Utilities</u>	<u>Banking</u>	<u>Room Tax</u>	<u>Property Tax Collection</u>
All Other	\$57,176				\$57,176
Total	\$218,818	\$1,098	\$92,882	\$18,945	\$105,893

**SCHEDULE 6.01**

**COMMUNICATIONS**

NATURE AND EXTENT OF SERVICE

The Communications Division serves as the County's resource for voice and data technologies. We maintain the Countywide PBX telephone system, voicemail and long distance services. The Division is responsible for the data network infrastructure to include, fiber and wireless connections. The Division supports and maintains employee security badge access and fire/burglar alarm systems. The Communications Division helps with planning, development and coordination for future communication technology. The Division ensures our internal customer's needs are identified, understood, prioritized and effectively implemented. The Division planned, built and maintains the Public Safety two-way radio system for law enforcement, 2 fire districts, and 911 Dispatch and Washoe Tribal police. The cost for maintaining the radio system is funded through radio user fees paid by these agencies. The cost for maintaining telephone and data technologies are supported through the county general fund.

Responsibilities for the services supported through general fund costs are allocated as follows:

- **Radios** – These costs are associated with operating the radio system and supported by user fees. Costs are allocated based on the number of devices used on Radio System by Department or Fund.
- **Telephone PBX** – These costs are associated with maintaining the county owned telephone system and includes, voicemail, long distance, off premise extensions, 3 mainframe systems and 10 remote key systems. Leased T-1 circuits, DSL and ISDN services. Installation of copper wire cabling and jacks. These costs are allocated based on the number of extensions by Department and Fund.
- **Fire and security panel systems** – These costs are associated with maintaining county facilities with fire and security protection systems. These include the communication lines necessary to reach the 911 Dispatch center, Fire panels, horns, strobes, pull stations, emergency lighting and halon chemical protection systems. Costs are allocated directly to Fund 255, 911 Emergency.
- **Keyless Card Access**– These costs cover the employee ID badge access application for secured facilities, maintain the network, software application and card readers. Costs are allocated based on a Full Time Equivalent (FTE) count of assigned employee identification badges by Department and Fund.
- **Data Network Infrastructure**– These costs are associated with technology support activities related to the maintaining of the infrastructure that provides the interconnect for county departments to the Technology Services IT department. Broadband and Internet services, fiber and microwave equipment and leased circuits. The division provides CAT5 cabling, testing and repair. Costs are allocated based on Full Time Equivalent (FTE) that utilize Technology Services servers and applications by Department and Fund.

Prepared by:

**SCHEDULE 6.01**

**COMMUNICATIONS**

NATURE AND EXTENT OF SERVICE (continued)

- **Internet Access** – These costs are associated with providing internet access for the Treasurer, Assessor and Recorder. Costs are allocated evenly to the Departments.
- **Department Specific Charges** – These costs are associated with specific costs to provide satellite and cellular phone service to specific departments. Costs are allocated based on costs incurred by Department.

**Communications  
Costs to be allocated**

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$533,247			\$533,247
Allocated additions:				
100000 - Building Use Charge	\$3,101		\$3,101	
101182 - Clerk	\$54	\$15	\$69	
101186 - Treasurer	\$192	\$40	\$232	
101191 - General Services		\$11,363	\$11,363	
101122 - County Manager		\$15,797	\$15,797	
101192 - Information Technology		\$3,790	\$3,790	
101194 - Human Resources		\$1,687	\$1,687	
101195 - Records Management		\$18	\$18	
101521 - Building Services		\$2,701	\$2,701	
309817 - FD309 Risk Management		\$686	\$686	
101172 - Finance		\$6,968	\$6,968	
Total allocated additions:	<u>\$3,347</u>	<u>\$43,065</u>	<u>\$46,412</u>	<u>\$46,412</u>
Total to be allocated	<u><b>\$536,594</b></u>	<u><b>\$43,065</b></u>		<u><b>\$579,659</b></u>

**Communications  
Schedule of costs to be  
allocated by function**

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Radios</u>	<u>Telephone BPX</u>	<u>Fire Panels</u>	<u>Keyless Card Access</u>	<u>Data Network Infrastructure</u>	<u>Internet Access</u>	<u>Dept Specific Charges</u>
<b><u>Wages &amp; Benefits</u></b>									
SALARIES & WAGES	\$217,548	\$25,149	\$99,267	\$44,945	\$7,832	\$14,162	\$26,193		
FRINGE BENEFITS	\$88,885	\$10,275	\$40,558	\$18,364	\$3,200	\$5,786	\$10,702		
<b><u>Other Expense and Cost</u></b>									
TELEPHONE EXP	\$150,096		\$45,622	\$101,909					\$2,565
TRAVEL	\$2,078		\$2,078						
MAINT RADIO	\$11,792		\$11,792						
MEMBERSHIPS	\$207		\$207						
CELLULAR PHONES	\$12,641	\$2,333							\$10,308
TRAINING & EDUCATION	\$1,025		\$1,025						
MAINT & REPAIR	\$18,615						\$18,615		
OFFICE SUPPLIES	\$633	\$633							
SMALL EQUIPMENT	\$3,573		\$3,573						
PUBLIC DATA ACCESS	\$26,154						\$21,954	\$4,200	
Departmental Expenditures	\$533,247	\$38,390	\$204,122	\$165,218	\$11,032	\$19,948	\$77,464	\$4,200	\$12,873
Additions: 1st									
Other	\$3,347	\$3,347							
Functional Cost	\$536,594	\$41,737	\$204,122	\$165,218	\$11,032	\$19,948	\$77,464	\$4,200	\$12,873
Reallocate Admin		(\$41,737)	\$17,216	\$13,935	\$930	\$1,682	\$6,533	\$354	\$1,087
Allocable Costs	\$536,594		\$221,338	\$179,153	\$11,962	\$21,630	\$83,997	\$4,554	\$13,960
Unallocated	(\$221,338)		(\$221,338)						
<b>1st Allocation</b>	<b>\$315,256</b>			<b>\$179,153</b>	<b>\$11,962</b>	<b>\$21,630</b>	<b>\$83,997</b>	<b>\$4,554</b>	<b>\$13,960</b>
Additions: 2nd									
Other	\$43,065	\$43,065							
Functional Cost	\$43,065	\$43,065							
Reallocate Admin		(\$43,065)	\$17,764	\$14,378	\$960	\$1,736	\$6,741	\$366	\$1,120
Allocable Costs	\$43,065		\$17,764	\$14,378	\$960	\$1,736	\$6,741	\$366	\$1,120
Unallocated	(\$17,764)		(\$17,764)						
<b>2nd Allocation</b>	<b>\$25,301</b>			<b>\$14,378</b>	<b>\$960</b>	<b>\$1,736</b>	<b>\$6,741</b>	<b>\$366</b>	<b>\$1,120</b>
<b>Total allocated</b>	<b>\$340,557</b>			<b>\$193,531</b>	<b>\$12,922</b>	<b>\$23,366</b>	<b>\$90,738</b>	<b>\$4,920</b>	<b>\$15,080</b>

**Communications**  
**Detail allocation of**  
**Telephone BPX**

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	0.472 %	\$845		\$845	\$72	\$917
County Manager	4	0.943 %	\$1,690		\$1,690	\$143	\$1,833
Project Management	1	0.236 %	\$423		\$423	\$36	\$459
Economic Development	1	0.236 %	\$423		\$423	\$36	\$459
Geographic Information Systems	6	1.415 %	\$2,535		\$2,535		\$2,535
Assessor	13	3.066 %	\$5,493		\$5,493	\$466	\$5,959
Finance	13	3.066 %	\$5,493		\$5,493	\$466	\$5,959
Recorder	10	2.358 %	\$4,225		\$4,225	\$359	\$4,584
Clerk	10	2.358 %	\$4,225		\$4,225		\$4,225
Clerk-Elections	1	0.236 %	\$423		\$423	\$36	\$459
Tahoe General Services	6	1.415 %	\$2,535		\$2,535	\$215	\$2,750
Treasurer	7	1.651 %	\$2,958		\$2,958		\$2,958
General Services	1	0.236 %	\$423		\$423	\$36	\$459
Information Technology	9	2.123 %	\$3,803		\$3,803	\$323	\$4,126
Human Resources	6	1.415 %	\$2,535		\$2,535	\$215	\$2,750
Records Management	2	0.472 %	\$845		\$845	\$72	\$917
Sheriff Administration	5	1.179 %	\$2,113		\$2,113	\$179	\$2,292
Sheriff Administration Services	7	1.651 %	\$2,958		\$2,958	\$251	\$3,209
Sheriff Records	9	2.123 %	\$3,803		\$3,803	\$323	\$4,126
Sheriff Jail	20	4.717 %	\$8,451		\$8,451	\$717	\$9,168
Sheriff-General Investigation	15	3.538 %	\$6,338		\$6,338	\$538	\$6,876
Sheriff Patrol/Traffic	7	1.651 %	\$2,958		\$2,958	\$251	\$3,209
Sheriff Grants	1	0.236 %	\$423		\$423	\$36	\$459
Sheriff Coroner	1	0.236 %	\$423		\$423	\$36	\$459
Sheriff Operations/Patrol	7	1.651 %	\$2,958		\$2,958	\$251	\$3,209
Animal Care & Services	6	1.415 %	\$2,535		\$2,535	\$215	\$2,750
Emergency Management	9	2.123 %	\$3,803		\$3,803	\$323	\$4,126
Court Clerk	5	1.179 %	\$2,113		\$2,113	\$179	\$2,292
District Court 1	2	0.472 %	\$845		\$845	\$72	\$917
District Court II	2	0.472 %	\$845		\$845	\$72	\$917
CASA	3	0.708 %	\$1,268		\$1,268	\$108	\$1,376
Public Guardian Administration	2	0.472 %	\$845		\$845	\$72	\$917
District Attorney	22	5.189 %	\$9,296		\$9,296	\$789	\$10,085
DA Child Support	5	1.179 %	\$2,113		\$2,113	\$179	\$2,292
Juvenile Probation	11	2.594 %	\$4,648		\$4,648	\$394	\$5,042
JPO Detention Center	4	0.943 %	\$1,690		\$1,690	\$143	\$1,833
Court Computer System	2	0.472 %	\$845		\$845	\$72	\$917
East Fork Justice Court	4	0.943 %	\$1,690		\$1,690	\$143	\$1,833
Tahoe Justice Court	7	1.651 %	\$2,958		\$2,958	\$251	\$3,209
Alternative Sentencing	6	1.415 %	\$2,535		\$2,535	\$215	\$2,750
East Fork Constable	2	0.472 %	\$845		\$845	\$72	\$917

**Communications**  
**Detail allocation of**  
**Telephone BPX**

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	2	0.472 %	\$845		\$845	\$72	\$917
Security	2	0.472 %	\$845		\$845	\$72	\$917
Community Development Admin	2	0.472 %	\$845		\$845	\$72	\$917
Community Development Building Dept	5	1.179 %	\$2,113		\$2,113	\$179	\$2,292
Community Development Planning	6	1.415 %	\$2,535		\$2,535	\$215	\$2,750
Community Development Engineering	5	1.179 %	\$2,113		\$2,113	\$179	\$2,292
Public Works Administration	3	0.708 %	\$1,268		\$1,268	\$108	\$1,376
Building Services	3	0.708 %	\$1,268		\$1,268	\$108	\$1,376
Public Works Utilities	7	1.651 %	\$2,958		\$2,958	\$251	\$3,209
Public Works Engineering	5	1.179 %	\$2,113		\$2,113	\$179	\$2,292
Weed Control	1	0.236 %	\$423		\$423	\$36	\$459
FD202 NV Cooperative Ext	5	1.179 %	\$2,113		\$2,113	\$179	\$2,292
FD204 Airport	5	1.179 %	\$2,113		\$2,113	\$179	\$2,292
FD210 DC Water District	1	0.236 %	\$423		\$423	\$36	\$459
FD211 Solid Waste Management	1	0.236 %	\$423		\$423	\$36	\$459
FD216 Social Services	8	1.887 %	\$3,380		\$3,380	\$287	\$3,667
FD222 Law Library	1	0.236 %	\$423		\$423	\$36	\$459
FD234 Room Tax Admin	1	0.236 %	\$423		\$423	\$36	\$459
FD234 Library	10	2.358 %	\$4,225		\$4,225	\$359	\$4,584
FD234 Parks Operations	2	0.472 %	\$845		\$845	\$72	\$917
FD234 Parks Temp & Seasonal	1	0.236 %	\$423		\$423	\$36	\$459
FD234 Recreation	7	1.651 %	\$2,958		\$2,958	\$251	\$3,209
FD234 Kahle Community Center	10	2.358 %	\$4,225		\$4,225	\$359	\$4,584
FD242 China Spring Youth Camp	15	3.538 %	\$6,338		\$6,338	\$538	\$6,876
FD245 Erosion Control TRPA	1	0.236 %	\$423		\$423	\$36	\$459
FD255 911 Emergency Svcs	5	1.179 %	\$2,113		\$2,113	\$179	\$2,292
FD260 Senior Services Program	8	1.887 %	\$3,380		\$3,380	\$287	\$3,667
FD314 Water Utility	4	0.943 %	\$1,690		\$1,690	\$143	\$1,833
FD315 Ridgeview Water System	1	0.236 %	\$423		\$423	\$36	\$459
FD316 Zephyr Water Utility Dist	1	0.236 %	\$423		\$423	\$36	\$459
FD319 Cave Rock/Uppaway Water Sys	1	0.236 %	\$423		\$423	\$36	\$459
FD320 Skyland Water System	1	0.236 %	\$423		\$423	\$36	\$459
FD324 Regional Water Fund	1	0.236 %	\$423		\$423	\$36	\$459
FD325 Sewer Utility	4	0.943 %	\$1,690		\$1,690	\$143	\$1,833
FD430 Regional Transportation	1	0.236 %	\$423		\$423	\$36	\$459
FD620 Genoa Town	3	0.708 %	\$1,268		\$1,268	\$108	\$1,376
FD650 East Fork Fire	17	4.009 %	\$7,183		\$7,183	\$610	\$7,793
FD885 Mosquito District	2	0.472 %	\$845		\$845	\$72	\$917
FD313.829 Vehicle Maintenance	6	1.415 %	\$2,535		\$2,535	\$215	\$2,750
FD326 Carson Valley Water Utility	4	0.940 %	\$1,677		\$1,677	\$138	\$1,815
<b>Total</b>	<b>424</b>	<b>100.000 %</b>	<b>\$179,153</b>		<b>\$179,153</b>	<b>\$14,378</b>	<b>\$193,531</b>

Communications  
Detail allocation of  
Telephone BPX

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

Source: Tammy James

**Communications**  
**Detail allocation of**  
**Fire Panels**

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>
FD255 911 Emergency Svcs	100	100.000 %	\$11,962		\$11,962	\$960	\$12,922
Total	100	100.000 %	\$11,962		\$11,962	\$960	\$12,922

(A) Alloc basis: Direct Allocation to 911 Emergency Fund 255

Source:

**Communications  
Detail allocation of  
Keyless Card Access**

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	4	0.712 %	\$154		\$154	\$13	\$167
Project Management	1	0.178 %	\$38		\$38	\$3	\$41
Economic Development	1	0.178 %	\$38		\$38	\$3	\$41
Geographic Information Systems	5	0.890 %	\$192		\$192		\$192
Assessor	9	1.601 %	\$346		\$346	\$29	\$375
Finance	10	1.779 %	\$385		\$385	\$32	\$417
Recorder	6	1.068 %	\$231		\$231	\$19	\$250
Clerk	4	0.712 %	\$154		\$154		\$154
Tahoe General Services	3	0.534 %	\$115		\$115	\$10	\$125
Treasurer	5	0.890 %	\$192		\$192		\$192
General Services	1	0.178 %	\$38		\$38	\$3	\$41
Information Technology	10	1.779 %	\$385		\$385	\$32	\$417
Human Resources	4	0.712 %	\$154		\$154	\$13	\$167
Records Management	2	0.356 %	\$77		\$77	\$6	\$83
Sheriff Administration	118	20.996 %	\$4,542		\$4,542	\$374	\$4,916
Animal Care & Services	4	0.712 %	\$154		\$154	\$13	\$167
Court Clerk	4	0.712 %	\$154		\$154	\$13	\$167
District Court 1	2	0.356 %	\$77		\$77	\$6	\$83
District Court II	2	0.356 %	\$77		\$77	\$6	\$83
CASA	1	0.178 %	\$38		\$38	\$3	\$41
District Attorney	17	3.025 %	\$654		\$654	\$54	\$708
DA Child Support	5	0.890 %	\$192		\$192	\$16	\$208
Juvenile Probation	10	1.779 %	\$385		\$385	\$32	\$417
JPO Detention Center	7	1.246 %	\$269		\$269	\$22	\$291
Court Computer System	1	0.178 %	\$38		\$38	\$3	\$41
East Fork Justice Court	6	1.068 %	\$231		\$231	\$19	\$250
Tahoe Justice Court	4	0.712 %	\$154		\$154	\$13	\$167
Alternative Sentencing	4	0.712 %	\$154		\$154	\$13	\$167
East Fork Constable	1	0.178 %	\$38		\$38	\$3	\$41
Tahoe Constable	2	0.356 %	\$77		\$77	\$6	\$83
Security	3	0.534 %	\$115		\$115	\$10	\$125
Community Development Admin	4	0.712 %	\$154		\$154	\$13	\$167
Community Development Building Dept	5	0.890 %	\$192		\$192	\$16	\$208
Community Development Planning	6	1.068 %	\$231		\$231	\$19	\$250
Community Development Engineering	4	0.712 %	\$154		\$154	\$13	\$167
Building Services	3	0.534 %	\$115		\$115	\$10	\$125
Weed Control	5	0.890 %	\$192		\$192	\$16	\$208
FD202 NV Cooperative Ext	2	0.356 %	\$77		\$77	\$6	\$83
FD210 DC Water District	1	0.178 %	\$38		\$38	\$3	\$41
FD211 Solid Waste Management	1	0.178 %	\$38		\$38	\$3	\$41
FD216 Social Services	8	1.423 %	\$308		\$308	\$25	\$333

Communications  
Detail allocation of  
Keyless Card Access

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>
FD232 Road Operating	9	1.601 %	\$346		\$346	\$29	\$375
FD234 Library	14	2.491 %	\$539		\$539	\$44	\$583
FD234 Parks Operations	6	1.068 %	\$231		\$231	\$19	\$250
FD234 Parks Temp & Seasonal	5	0.890 %	\$192		\$192	\$16	\$208
FD234 Recreation	7	1.246 %	\$269		\$269	\$22	\$291
FD234 Rec Temp & Seasonal	13	2.313 %	\$500		\$500	\$41	\$541
FD234 Kahle Community Center	10	1.779 %	\$385		\$385	\$32	\$417
FD242 China Spring Youth Camp	39	6.940 %	\$1,501		\$1,501	\$124	\$1,625
FD255 911 Emergency Svcs	20	3.559 %	\$770		\$770	\$63	\$833
FD260 Senior Services Program	13	2.313 %	\$500		\$500	\$41	\$541
FD309 Risk Management	1	0.178 %	\$38		\$38	\$3	\$41
FD313.821 Vehicle Replacement	1	0.178 %	\$38		\$38	\$3	\$41
FD316 Zephyr Water Utility Dist	2	0.356 %	\$77		\$77	\$6	\$83
FD319 Cave Rock/Uppaway Water Sys	2	0.356 %	\$77		\$77	\$6	\$83
FD320 Skyland Water System	1	0.178 %	\$38		\$38	\$3	\$41
FD325 Sewer Utility	5	0.890 %	\$192		\$192	\$16	\$208
FD326 Carson Valley Water Utility	7	1.246 %	\$269		\$269	\$22	\$291
FD430 Regional Transportation	1	0.178 %	\$38		\$38	\$3	\$41
FD610 Gardnerville Town	12	2.135 %	\$462		\$462	\$38	\$500
FD620 Genoa Town	3	0.534 %	\$115		\$115	\$10	\$125
FD630 Minden Town	15	2.669 %	\$577		\$577	\$48	\$625
FD650 East Fork Fire	72	12.811 %	\$2,771		\$2,771	\$228	\$2,999
FD885 Mosquito District	1	0.178 %	\$38		\$38	\$3	\$41
All Other	3	0.534 %	\$115		\$115	\$10	\$125
FD313.829 Vehicle Maintenance	5	0.883 %	\$205		\$205	\$13	\$218
<b>Total</b>	<u>562</u>	<u>100.000 %</u>	<u>\$21,630</u>		<u>\$21,630</u>	<u>\$1,736</u>	<u>\$23,366</u>

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

Source:

**Communications**  
**Detail allocation of**  
**Data Network Infrastructure**

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	139	29.140 %	\$24,477		\$24,477	\$2,115	\$26,592
FD650 East Fork Fire	53	11.111 %	\$9,333		\$9,333	\$806	\$10,139
FD610 Gardnerville Town	7	1.468 %	\$1,233		\$1,233	\$107	\$1,340
FD630 Minden Town	4	0.839 %	\$704		\$704	\$61	\$765
FD620 Genoa Town	3	0.629 %	\$528		\$528	\$46	\$574
FD234 Parks Operations	23	4.822 %	\$4,050		\$4,050	\$350	\$4,400
FD204 Airport	6	1.258 %	\$1,057		\$1,057	\$91	\$1,148
FD260 Senior Services Program	7	1.468 %	\$1,233		\$1,233	\$107	\$1,340
FD255 911 Emergency Svcs	21	4.403 %	\$3,698		\$3,698	\$320	\$4,018
County Manager	9	1.887 %	\$1,585		\$1,585	\$137	\$1,722
Geographic Information Systems	6	1.258 %	\$1,057		\$1,057		\$1,057
Assessor	12	2.516 %	\$2,113		\$2,113	\$183	\$2,296
Finance	10	2.096 %	\$1,761		\$1,761	\$152	\$1,913
Recorder	16	3.354 %	\$2,818		\$2,818	\$243	\$3,061
Clerk	13	2.725 %	\$2,289		\$2,289		\$2,289
Treasurer	15	3.145 %	\$2,641		\$2,641		\$2,641
Human Resources	7	1.468 %	\$1,233		\$1,233	\$107	\$1,340
Animal Care & Services	4	0.839 %	\$704		\$704	\$61	\$765
Community Development Admin	25	5.241 %	\$4,402		\$4,402	\$380	\$4,782
Building Services	4	0.839 %	\$704		\$704	\$61	\$765
FD216 Social Services	13	2.725 %	\$2,289		\$2,289	\$198	\$2,487
All Other	39	8.176 %	\$6,868		\$6,868	\$593	\$7,461
Public Works Administration	7	1.468 %	\$1,233		\$1,233	\$107	\$1,340
Public Works Utilities	15	3.145 %	\$2,641		\$2,641	\$228	\$2,869
Records Management	5	1.048 %	\$880		\$880	\$76	\$956
FD234 Recreation	1	0.210 %	\$176		\$176	\$15	\$191
Information Technology	13	2.722 %	\$2,290		\$2,290	\$197	\$2,487
<b>Total</b>	<b>477</b>	<b>100.000 %</b>	<b>\$83,997</b>		<b>\$83,997</b>	<b>\$6,741</b>	<b>\$90,738</b>

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

Source:

Communications  
Detail allocation of  
Internet Access

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	3,333	33.333 %	\$1,518		\$1,518	\$183	\$1,701
Treasurer	3,333	33.333 %	\$1,518		\$1,518		\$1,518
Recorder	3,333	33.334 %	\$1,518		\$1,518	\$183	\$1,701
Total	9,999	100.000 %	\$4,554		\$4,554	\$366	\$4,920

(A) Alloc basis:

Source:

**Communications  
Detail allocation of  
Dept Specific Charges**

<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 Administration	2,564	19.919 %	\$2,781		\$2,781	\$223	\$3,004
County Commissioners	3,171	24.635 %	\$3,439		\$3,439	\$276	\$3,715
County Manager	2,063	16.027 %	\$2,237		\$2,237	\$180	\$2,417
Information Technology	4,868	37.819 %	\$5,279		\$5,279	\$424	\$5,703
General Services	206	1.600 %	\$224		\$224	\$17	\$241
<b>Total</b>	<b>12,872</b>	<b>100.000 %</b>	<b>\$13,960</b>		<b>\$13,960</b>	<b>\$1,120</b>	<b>\$15,080</b>

(A) Alloc basis:

Source:

**Communications  
Departmental Cost  
Allocation Summary**

	<u>Total</u>	<u>Telephone BPX</u>	<u>Fire Panels</u>	<u>Keyless Card Access</u>	<u>Data Network Infrastructure</u>	<u>Internet Access</u>	<u>Dept Specific Charges</u>
Geographic Information Systems	\$3,784	\$2,535		\$192	\$1,057		
Clerk	\$6,668	\$4,225		\$154	\$2,289		
Treasurer	\$7,309	\$2,958		\$192	\$2,641	\$1,518	
General Services	\$741	\$459		\$41			\$241
County Manager	\$6,139	\$1,833		\$167	\$1,722		\$2,417
Information Technology	\$12,733	\$4,126		\$417	\$2,487		\$5,703
Human Resources	\$4,257	\$2,750		\$167	\$1,340		
Records Management	\$1,956	\$917		\$83	\$956		
District Attorney	\$10,793	\$10,085		\$708			
Building Services	\$2,266	\$1,376		\$125	\$765		
FD309 Risk Management	\$41			\$41			
Finance	\$8,289	\$5,959		\$417	\$1,913		
County Commissioners	\$4,632	\$917					\$3,715
Project Management	\$500	\$459		\$41			
Economic Development	\$500	\$459		\$41			
Assessor	\$10,331	\$5,959		\$375	\$2,296	\$1,701	
Recorder	\$9,596	\$4,584		\$250	\$3,061	\$1,701	
Clerk-Elections	\$459	\$459					
Tahoe General Services	\$2,875	\$2,750		\$125			
Sheriff Administration	\$36,804	\$2,292		\$4,916	\$26,592		\$3,004
Sheriff Administration Services	\$3,209	\$3,209					
Sheriff Records	\$4,126	\$4,126					
Sheriff Jail	\$9,168	\$9,168					
Sheriff-General Investigation	\$6,876	\$6,876					
Sheriff Patrol/Traffic	\$3,209	\$3,209					
Sheriff Grants	\$459	\$459					
Sheriff Coroner	\$459	\$459					
Sheriff Operations/Patrol	\$3,209	\$3,209					
Animal Care & Services	\$3,682	\$2,750		\$167	\$765		
Emergency Management	\$4,126	\$4,126					
Court Clerk	\$2,459	\$2,292		\$167			
District Court 1	\$1,000	\$917		\$83			
District Court II	\$1,000	\$917		\$83			
CASA	\$1,417	\$1,376		\$41			
Public Guardian Administration	\$917	\$917					
DA Child Support	\$2,500	\$2,292		\$208			
Juvenile Probation	\$5,459	\$5,042		\$417			
JPO Detention Center	\$2,124	\$1,833		\$291			
Court Computer System	\$958	\$917		\$41			
East Fork Justice Court	\$2,083	\$1,833		\$250			
Tahoe Justice Court	\$3,376	\$3,209		\$167			

**Communications  
Departmental Cost  
Allocation Summary**

	<u>Total</u>	<u>Telephone BPX</u>	<u>Fire Panels</u>	<u>Keyless Card Access</u>	<u>Data Network Infrastructure</u>	<u>Internet Access</u>	<u>Dept Specific Charges</u>
Alternative Sentencing	\$2,917	\$2,750		\$167			
East Fork Constable	\$958	\$917		\$41			
Tahoe Constable	\$1,000	\$917		\$83			
Security	\$1,042	\$917		\$125			
Community Development Admin	\$5,866	\$917		\$167	\$4,782		
Community Development Building Dept	\$2,500	\$2,292		\$208			
Community Development Planning	\$3,000	\$2,750		\$250			
Community Development Engineering	\$2,459	\$2,292		\$167			
Public Works Administration	\$2,716	\$1,376			\$1,340		
Public Works Utilities	\$6,078	\$3,209			\$2,869		
Public Works Engineering	\$2,292	\$2,292					
Weed Control	\$667	\$459		\$208			
FD202 NV Cooperative Ext	\$2,375	\$2,292		\$83			
FD204 Airport	\$3,440	\$2,292			\$1,148		
FD210 DC Water District	\$500	\$459		\$41			
FD211 Solid Waste Management	\$500	\$459		\$41			
FD216 Social Services	\$6,487	\$3,667		\$333	\$2,487		
FD222 Law Library	\$459	\$459					
FD232 Road Operating	\$375			\$375			
FD234 Room Tax Admin	\$459	\$459					
FD234 Library	\$5,167	\$4,584		\$583			
FD234 Parks Operations	\$5,567	\$917		\$250	\$4,400		
FD234 Parks Temp & Seasonal	\$667	\$459		\$208			
FD234 Recreation	\$3,691	\$3,209		\$291	\$191		
FD234 Rec Temp & Seasonal	\$541			\$541			
FD234 Kahle Community Center	\$5,001	\$4,584		\$417			
FD242 China Spring Youth Camp	\$8,501	\$6,876		\$1,625			
FD245 Erosion Control TRPA	\$459	\$459					
FD255 911 Emergency Svcs	\$20,065	\$2,292	\$12,922	\$833	\$4,018		
FD260 Senior Services Program	\$5,548	\$3,667		\$541	\$1,340		
FD313.821 Vehicle Replacement	\$41			\$41			
FD313.829 Vehicle Maintenance	\$2,968	\$2,750		\$218			
FD314 Water Utility	\$1,833	\$1,833					
FD315 Ridgeview Water System	\$459	\$459					
FD316 Zephyr Water Utility Dist	\$542	\$459		\$83			
FD319 Cave Rock/Uppaway Water Sys	\$542	\$459		\$83			
FD320 Skyland Water System	\$500	\$459		\$41			
FD324 Regional Water Fund	\$459	\$459					
FD325 Sewer Utility	\$2,041	\$1,833		\$208			
FD326 Carson Valley Water Utility	\$2,106	\$1,815		\$291			
FD430 Regional Transportation	\$500	\$459		\$41			

**Communications  
Departmental Cost  
Allocation Summary**

	<u>Total</u>	<u>Telephone BPX</u>	<u>Fire Panels</u>	<u>Keyless Card Access</u>	<u>Data Network Infrastructure</u>	<u>Internet Access</u>	<u>Dept Specific Charges</u>
FD610 Gardnerville Town	\$1,840			\$500	\$1,340		
FD620 Genoa Town	\$2,075	\$1,376		\$125	\$574		
FD630 Minden Town	\$1,390			\$625	\$765		
FD650 East Fork Fire	\$20,931	\$7,793		\$2,999	\$10,139		
FD885 Mosquito District	\$958	\$917		\$41			
All Other	\$7,586			\$125	\$7,461		
Total	<u>\$340,557</u>	<u>\$193,531</u>	<u>\$12,922</u>	<u>\$23,366</u>	<u>\$90,738</u>	<u>\$4,920</u>	<u>\$15,080</u>

**SCHEDULE 7.01**

**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 and printers 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>
	\$1,681,804			\$1,681,804
Allocated additions:				
101190 - Communications	\$685	\$56	\$741	
101122 - County Manager		\$7,843	\$7,843	
101194 - Human Resources		\$563	\$563	
101341 - District Attorney		\$67,107	\$67,107	
101521 - Building Services		\$10,127	\$10,127	
309817 - FD309 Risk Management		\$229	\$229	
101172 - Finance		\$11,384	\$11,384	
Total allocated additions:	<u>\$685</u>	<u>\$97,309</u>	<u>\$97,994</u>	<u>\$97,994</u>
Total to be allocated	<u><u>\$1,682,489</u></u>	<u><u>\$97,309</u></u>		<u><u>\$1,779,798</u></u>

General Services  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; 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>
<b><u>Other Expense and Cost</u></b>										
SALARIES & WAGES										
FRINGE BENEFITS										
<b><u>Other Expense and Cost</u></b>										
POSTAGE	\$128,828		\$128,828							
MOTOR POOL	\$176,195			\$176,195						
EQUIPMENT LEASE	\$84,515				\$84,515					
PAPER SUPPLIES	\$13,031					\$13,031				
OFFICE SUPPLIES	\$8,816						\$8,816			
COUNTY MANAGER	\$67,364							\$67,364		
GENERAL GOVERNMENT	\$1,156,118								\$1,156,118	
PROFESSIONAL SERVICE	\$46,937									\$46,937
Departmental Expenditures	\$1,681,804		\$128,828	\$176,195	\$84,515	\$13,031	\$8,816	\$67,364	\$1,156,118	\$46,937
Additions: 1st										
Other	\$685	\$685								
Functional Cost	\$1,682,489	\$685	\$128,828	\$176,195	\$84,515	\$13,031	\$8,816	\$67,364	\$1,156,118	\$46,937
Reallocate Admin		(\$685)	\$52	\$72	\$34	\$5	\$4	\$27	\$471	\$20
Allocable Costs	\$1,682,489		\$128,880	\$176,267	\$84,549	\$13,036	\$8,820	\$67,391	\$1,156,589	\$46,957
Unallocated	(\$1,203,546)								(\$1,156,589)	(\$46,957)
<b>1st Allocation</b>	<b>\$478,943</b>		<b>\$128,880</b>	<b>\$176,267</b>	<b>\$84,549</b>	<b>\$13,036</b>	<b>\$8,820</b>	<b>\$67,391</b>		
Additions: 2nd										
Building Services	\$10,127							\$10,127		
Other	\$87,182	\$87,182								
Functional Cost	\$97,309	\$87,182						\$10,127		
Reallocate Admin		(\$87,182)	\$6,678	\$9,134	\$4,381	\$676	\$457	\$3,492	\$59,931	\$2,433
Allocable Costs	\$97,309		\$6,678	\$9,134	\$4,381	\$676	\$457	\$13,619	\$59,931	\$2,433
Unallocated	(\$62,364)								(\$59,931)	(\$2,433)
<b>2nd Allocation</b>	<b>\$34,945</b>		<b>\$6,678</b>	<b>\$9,134</b>	<b>\$4,381</b>	<b>\$676</b>	<b>\$457</b>	<b>\$13,619</b>		
<b>Total allocated</b>	<b>\$513,888</b>		<b>\$135,558</b>	<b>\$185,401</b>	<b>\$88,930</b>	<b>\$13,712</b>	<b>\$9,277</b>	<b>\$81,010</b>		

**General Services  
Detail allocation of  
Postage**

<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	168	0.196 %	\$253		\$253	\$16	\$269
Geographic Information Systems	18	0.021 %	\$27		\$27		\$27
Assessor	7,547	8.820 %	\$11,367		\$11,367	\$699	\$12,066
Finance	690	0.806 %	\$1,039		\$1,039	\$64	\$1,103
Recorder	4,274	4.995 %	\$6,437		\$6,437	\$396	\$6,833
Public Works Administration	1,361	1.591 %	\$2,050		\$2,050	\$126	\$2,176
Clerk-Elections	11,267	13.167 %	\$16,970		\$16,970	\$1,044	\$18,014
Treasurer	8,599	10.049 %	\$12,952		\$12,952		\$12,952
Communications	231	0.270 %	\$348		\$348		\$348
Information Technology	73	0.085 %	\$110		\$110	\$7	\$117
Human Resources	1,152	1.346 %	\$1,735		\$1,735	\$107	\$1,842
Sheriff Administration Services	7,439	8.694 %	\$11,204		\$11,204	\$689	\$11,893
Court Clerk	1,383	1.616 %	\$2,083		\$2,083	\$128	\$2,211
District Court 1	1,005	1.175 %	\$1,514		\$1,514	\$93	\$1,607
District Court II	1,068	1.248 %	\$1,609		\$1,609	\$99	\$1,708
District Attorney	3,235	3.781 %	\$4,872		\$4,872	\$300	\$5,172
DA Child Support	3,798	4.439 %	\$5,720		\$5,720	\$352	\$6,072
JPO Detention Center	867	1.013 %	\$1,306		\$1,306	\$80	\$1,386
Juvenile Probation	74	0.086 %	\$111		\$111	\$7	\$118
FD242 China Spring Youth Camp	435	0.508 %	\$655		\$655	\$40	\$695
East Fork Justice Court	1,547	1.808 %	\$2,330		\$2,330	\$143	\$2,473
Tahoe Justice Court	2,335	2.729 %	\$3,517		\$3,517	\$216	\$3,733
Community Development Admin	6,395	7.474 %	\$9,632		\$9,632	\$593	\$10,225
CASA	739	0.864 %	\$1,113		\$1,113	\$68	\$1,181
Weed Control	833	0.973 %	\$1,255		\$1,255	\$77	\$1,332
FD216 Social Services	1,140	1.332 %	\$1,717		\$1,717	\$106	\$1,823
FD204 Airport	759	0.887 %	\$1,143		\$1,143	\$70	\$1,213
FD260 Senior Services Program	1,276	1.491 %	\$1,922		\$1,922	\$118	\$2,040
FD234 Room Tax Admin	86	0.101 %	\$130		\$130	\$8	\$138
FD234 Parks Operations	157	0.183 %	\$236		\$236	\$15	\$251
FD234 Recreation	4,425	5.171 %	\$6,665		\$6,665	\$410	\$7,075
Clerk	4,653	5.438 %	\$7,008		\$7,008		\$7,008
County Commissioners	81	0.095 %	\$122		\$122	\$8	\$130
Tahoe General Services	4,331	5.061 %	\$6,523		\$6,523	\$401	\$6,924
Animal Care & Services	812	0.949 %	\$1,223		\$1,223	\$75	\$1,298
Emergency Management	324	0.379 %	\$488		\$488	\$30	\$518
Public Works Roads	1	0.001 %	\$2		\$2		\$2
FD620 Genoa Town	938	1.096 %	\$1,413		\$1,413	\$87	\$1,500
FD650 East Fork Fire	52	0.062 %	\$79		\$79	\$6	\$85
<b>Total</b>	<b>85,568</b>	<b>100.000 %</b>	<b>\$128,880</b>		<b>\$128,880</b>	<b>\$6,678</b>	<b>\$135,558</b>

**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>
(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	10.526 %	\$18,554		\$18,554	\$1,026	\$19,580
Assessor	76,231	9.621 %	\$16,959		\$16,959	\$937	\$17,896
Community Development Admin	104,138	13.144 %	\$23,168		\$23,168	\$1,281	\$24,449
Tahoe Constable	49,932	6.302 %	\$11,109		\$11,109	\$614	\$11,723
County Manager	66,351	8.374 %	\$14,761		\$14,761	\$816	\$15,577
District Attorney	58,678	7.406 %	\$13,054		\$13,054	\$722	\$13,776
JPO Detention Center	19,466	2.457 %	\$4,331		\$4,331	\$239	\$4,570
Juvenile Probation	158,894	20.055 %	\$35,350		\$35,350	\$1,954	\$37,304
Records Management	17,669	2.230 %	\$3,931		\$3,931	\$217	\$4,148
Information Technology	23,646	2.984 %	\$5,261		\$5,261	\$291	\$5,552
Building Services	70,442	8.891 %	\$15,671		\$15,671	\$866	\$16,537
Communications	49,512	6.249 %	\$11,015		\$11,015		\$11,015
Sheriff Jail	13,952	1.761 %	\$3,103		\$3,103	\$171	\$3,274
<b>Total</b>	<u>792,308</u>	<u>100.000 %</u>	<u>\$176,267</u>		<u>\$176,267</u>	<u>\$9,134</u>	<u>\$185,401</u>

(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>
Clerk	9,360	14.827 %	\$12,536		\$12,536		\$12,536
Community Development Admin	9,393	14.879 %	\$12,580		\$12,580	\$779	\$13,359
Finance	10,570	16.743 %	\$14,156		\$14,156	\$876	\$15,032
County Manager	7,694	12.188 %	\$10,304		\$10,304	\$638	\$10,942
DA Child Support	2,020	3.200 %	\$2,705		\$2,705	\$167	\$2,872
District Attorney	1,028	1.628 %	\$1,377		\$1,377	\$85	\$1,462
Human Resources	6,745	10.684 %	\$9,033		\$9,033	\$559	\$9,592
Sheriff Administration	10,292	16.303 %	\$13,784		\$13,784	\$853	\$14,637
Tahoe General Services	4,391	6.955 %	\$5,881		\$5,881	\$364	\$6,245
Treasurer	913	1.446 %	\$1,223		\$1,223		\$1,223
Assessor	724	1.147 %	\$970		\$970	\$60	\$1,030
<b>Total</b>	<b>63,130</b>	<b>100.000 %</b>	<b>\$84,549</b>		<b>\$84,549</b>	<b>\$4,381</b>	<b>\$88,930</b>

(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	474	4.070 %	\$531		\$531	\$34	\$565
County Manager	643	5.522 %	\$720		\$720	\$46	\$766
Human Resources	620	5.324 %	\$694		\$694	\$44	\$738
Finance	1,799	15.449 %	\$2,014		\$2,014	\$128	\$2,142
Tahoe General Services	272	2.336 %	\$304		\$304	\$19	\$323
Clerk	1,181	10.142 %	\$1,322		\$1,322		\$1,322
District Attorney	3,848	33.044 %	\$4,308		\$4,308	\$273	\$4,581
Community Development Admin	1,308	11.232 %	\$1,464		\$1,464	\$93	\$1,557
Sheriff Administration	308	2.645 %	\$345		\$345	\$22	\$367
County Commissioners	253	2.173 %	\$283		\$283	\$17	\$300
Treasurer	939	8.063 %	\$1,051		\$1,051		\$1,051
<b>Total</b>	<b>11,645</b>	<b>100.000 %</b>	<b>\$13,036</b>		<b>\$13,036</b>	<b>\$676</b>	<b>\$13,712</b>

(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 %	\$2,205		\$2,205	\$114	\$2,319
County Manager	25	25.000 %	\$2,205		\$2,205	\$114	\$2,319
Finance	25	25.000 %	\$2,205		\$2,205	\$114	\$2,319
Human Resources	25	25.000 %	\$2,205		\$2,205	\$115	\$2,320
Total	100	100.000 %	\$8,820		\$8,820	\$457	\$9,277

(A) Alloc basis: Allocated Evenly

Source: Kathy Lewis/Heather Fields

**General Services**  
**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>
County Manager	1	100.000 %	\$67,391		\$67,391	\$13,619	\$81,010
Total	1	100.000 %	\$67,391		\$67,391	\$13,619	\$81,010

(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	\$27	\$27					
Clerk	\$20,866	\$7,008		\$12,536	\$1,322		
Treasurer	\$15,226	\$12,952		\$1,223	\$1,051		
Communications	\$11,363	\$348	\$11,015				
County Manager	\$110,883	\$269	\$15,577	\$10,942	\$766	\$2,319	\$81,010
Information Technology	\$5,669	\$117	\$5,552				
Human Resources	\$14,492	\$1,842		\$9,592	\$738	\$2,320	
Records Management	\$4,148		\$4,148				
District Attorney	\$24,991	\$5,172	\$13,776	\$1,462	\$4,581		
Building Services	\$16,537		\$16,537				
Finance	\$20,596	\$1,103		\$15,032	\$2,142	\$2,319	
County Commissioners	\$2,749	\$130			\$300	\$2,319	
Assessor	\$30,992	\$12,066	\$17,896	\$1,030			
Recorder	\$6,833	\$6,833					
Clerk-Elections	\$18,014	\$18,014					
Tahoe General Services	\$13,492	\$6,924		\$6,245	\$323		
Sheriff Administration	\$15,004			\$14,637	\$367		
Sheriff Administration Services	\$11,893	\$11,893					
Sheriff Jail	\$3,274		\$3,274				
Animal Care & Services	\$20,878	\$1,298	\$19,580				
Emergency Management	\$518	\$518					
Court Clerk	\$2,211	\$2,211					
District Court 1	\$1,607	\$1,607					
District Court II	\$1,708	\$1,708					
CASA	\$1,181	\$1,181					
DA Child Support	\$9,509	\$6,072		\$2,872	\$565		
Juvenile Probation	\$37,422	\$118	\$37,304				
JPO Detention Center	\$5,956	\$1,386	\$4,570				
East Fork Justice Court	\$2,473	\$2,473					
Tahoe Justice Court	\$3,733	\$3,733					
Tahoe Constable	\$11,723		\$11,723				
Community Development Admin	\$49,590	\$10,225	\$24,449	\$13,359	\$1,557		
Public Works Administration	\$2,176	\$2,176					
Public Works Roads	\$2	\$2					
Weed Control	\$1,332	\$1,332					
FD204 Airport	\$1,213	\$1,213					
FD216 Social Services	\$1,823	\$1,823					
FD234 Room Tax Admin	\$138	\$138					
FD234 Parks Operations	\$251	\$251					
FD234 Recreation	\$7,075	\$7,075					
FD242 China Spring Youth Camp	\$695	\$695					

**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>
FD260 Senior Services Program	\$2,040	\$2,040					
FD620 Genoa Town	\$1,500	\$1,500					
FD650 East Fork Fire	\$85	\$85					
Total	\$513,888	\$135,558	\$185,401	\$88,930	\$13,712	\$9,277	\$81,010

**SCHEDULE 8.01**

**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>
	\$789,513			\$789,513
Deductions:				
RURAL CPS ASSESS	(\$290,050)			
Total deductions:	<u>(\$290,050)</u>			<u>(\$290,050)</u>
Allocated additions:				
100000 - Building Use Charge	\$8,744		\$8,744	
100001 - Equipment Use Charge	\$645		\$645	
101152 - Geographic Information Systems	\$3,227	\$351	\$3,578	
101182 - Clerk	\$7,109	\$1,909	\$9,018	
101190 - Communications	\$5,666	\$473	\$6,139	
101191 - General Services	\$95,634	\$15,249	\$110,883	
101192 - Information Technology		\$19,752	\$19,752	
101194 - Human Resources		\$6,453	\$6,453	
101341 - District Attorney		\$3,947	\$3,947	
101521 - Building Services		\$11,555	\$11,555	
309817 - FD309 Risk Management		\$915	\$915	
101172 - Finance		\$5,534	\$5,534	
Total allocated additions:	<u>\$121,025</u>	<u>\$66,138</u>	<u>\$187,163</u>	<u>\$187,163</u>
Total to be allocated	<u><u>\$620,488</u></u>	<u><u>\$66,138</u></u>		<u><u>\$686,626</u></u>

County Manager  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Commission</u>	<u>County Manager</u>	<u>CM Direct Supervision</u>	<u>Economic Development</u>	<u>Finance</u>	<u>Information Technology</u>
<b><u>Wages &amp; Benefits</u></b>								
SALARIES & WAGES	\$306,537	\$81,263	\$52,816	\$36,233	\$40,463	\$6,836	\$55,575	\$33,351
FRINGE BENEFITS	\$106,138	\$28,137	\$18,288	\$12,546	\$14,010	\$2,367	\$19,243	\$11,547
<b><u>Other Expense and Cost</u></b>								
SERVICES & SUPPLIES	\$47,788	\$12,669	\$8,234	\$5,649	\$6,308	\$1,066	\$8,664	\$5,198
RURAL CPS ASSESS	\$290,050	\$290,050						
PROFESSIONAL SERVICES	\$39,000			\$39,000				
Departmental Expenditures	\$789,513	\$412,119	\$79,338	\$93,428	\$60,781	\$10,269	\$83,482	\$50,096
<b><u>Cost Adjustments</u></b>								
Deductions	(\$290,050)	(\$290,050)						
Additions: 1st								
General Services	\$95,634			\$95,634				
Other	\$25,391	\$25,391						
Functional Cost	\$620,488	\$147,460	\$79,338	\$189,062	\$60,781	\$10,269	\$83,482	\$50,096
Reallocate Admin		(\$147,460)	\$31,000	\$36,505	\$23,749	\$4,012	\$32,619	\$19,575
Allocable Costs	\$620,488		\$110,338	\$225,567	\$84,530	\$14,281	\$116,101	\$69,671
Unallocated	(\$14,281)					(\$14,281)		
<b>1st Allocation</b>	<b>\$606,207</b>		<b>\$110,338</b>	<b>\$225,567</b>	<b>\$84,530</b>		<b>\$116,101</b>	<b>\$69,671</b>
Additions: 2nd								
General Services	\$15,249			\$15,249				
Information Technology	\$19,752							\$19,752
Other	\$31,137	\$31,137						
Functional Cost	\$66,138	\$31,137		\$15,249				\$19,752
Reallocate Admin		(\$31,137)	\$6,546	\$7,708	\$5,015	\$847	\$6,888	\$4,133
Allocable Costs	\$66,138		\$6,546	\$22,957	\$5,015	\$847	\$6,888	\$23,885
Unallocated	(\$847)					(\$847)		
<b>2nd Allocation</b>	<b>\$65,291</b>		<b>\$6,546</b>	<b>\$22,957</b>	<b>\$5,015</b>		<b>\$6,888</b>	<b>\$23,885</b>
<b>Total allocated</b>	<b>\$671,498</b>		<b>\$116,884</b>	<b>\$248,524</b>	<b>\$89,545</b>		<b>\$122,989</b>	<b>\$93,556</b>

**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	7,105	0.008 %	\$9		\$9	\$1	\$10
FD640 Minden Town Water	782,378	0.929 %	\$1,024		\$1,024	\$63	\$1,087
FD639 Minden Wholesale Water Utly	675,747	0.802 %	\$885		\$885	\$55	\$940
FD635 Minden Trash	492,725	0.585 %	\$645		\$645	\$40	\$685
FD630 Minden Town	1,255,531	1.490 %	\$1,644		\$1,644	\$102	\$1,746
FD620 Genoa Town	545,980	0.648 %	\$715		\$715	\$44	\$759
FD613 Gardnerville Debt	200						
FD611 Gardnerville Health & San	773,654	0.918 %	\$1,013		\$1,013	\$63	\$1,076
FD610 Gardnerville Town	1,138,446	1.351 %	\$1,491		\$1,491	\$92	\$1,583
FD606 Dc Redevelopment Cap Proj	6,629	0.008 %	\$9		\$9	\$1	\$10
FD605 Dc Redevelopment Admin	805,495	0.956 %	\$1,055		\$1,055	\$65	\$1,120
FD541 Co Debt/Other Resources	5,587	0.007 %	\$7		\$7		\$7
FD430 Regional Transportation	617,546	0.733 %	\$809		\$809	\$50	\$859
FD410 County Construction	678,347	0.805 %	\$888		\$888	\$55	\$943
FD325 Sewer Utility	935,386	1.110 %	\$1,225		\$1,225	\$76	\$1,301
FD324 Regional Water Fund	374,626	0.445 %	\$491		\$491	\$30	\$521
FD320 Skyland Water System	227,294	0.270 %	\$298		\$298	\$18	\$316
FD319 Cave Rock/Uppaway Water Sys	406,941	0.483 %	\$533		\$533	\$33	\$566
FD316 Zephyr Water Utility Dist	306,490	0.364 %	\$401		\$401	\$25	\$426
FD315 Ridgeview Water System	1						
FD313.821 Vehicle Replacement	308,729	0.366 %	\$404		\$404	\$25	\$429
FD310 Self Insurance Dental	411,667	0.489 %	\$539		\$539	\$33	\$572
FD256 Surcharge	197,452	0.234 %	\$259		\$259	\$16	\$275
FD255 911 Emergency Svcs	1,808,180	2.146 %	\$2,368		\$2,368	\$146	\$2,514
FD245 Erosion Control TRPA	140,035	0.166 %	\$183		\$183	\$11	\$194
FD240 Justice Court Admin Assess	75,227	0.089 %	\$99		\$99	\$6	\$105
FD236 Tahoe/Douglas Trans Dist	133,196	0.158 %	\$174		\$174	\$11	\$185
FD232 Road Operating	1,351,004	1.603 %	\$1,769		\$1,769	\$109	\$1,878
FD222 Law Library	21,008	0.025 %	\$28		\$28	\$2	\$30
FD215 Medical Asst to Indigents	1,272,585	1.510 %	\$1,666		\$1,666	\$103	\$1,769
FD211 Solid Waste Management	281,102	0.334 %	\$368		\$368	\$23	\$391
FD210 DC Water District	129,508	0.154 %	\$170		\$170	\$10	\$180
FD202 NV Cooperative Ext	225,101	0.267 %	\$295		\$295	\$18	\$313
Public Works Engineering	20,233	0.024 %	\$26		\$26	\$2	\$28
Building Services	902,189	1.071 %	\$1,181		\$1,181	\$73	\$1,254
Community Development Engineering	428,672	0.509 %	\$561		\$561	\$35	\$596
Community Development Planning	599,592	0.712 %	\$785		\$785	\$49	\$834
Community Development Building Dept	407,304	0.483 %	\$533		\$533	\$33	\$566
Security	115,476	0.137 %	\$151		\$151	\$9	\$160
Tahoe Constable	102,567	0.122 %	\$134		\$134	\$8	\$142
East Fork Constable	136,799	0.162 %	\$179		\$179	\$11	\$190

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>
Alternative Sentencing	509,894	0.605 %	\$668		\$668	\$41	\$709
Court Computer System	247,235	0.293 %	\$324		\$324	\$20	\$344
Public Defender	642,837	0.763 %	\$842		\$842	\$52	\$894
Bailiff	103,278	0.123 %	\$135		\$135	\$8	\$143
Public Guardian Administration	93,327	0.111 %	\$122		\$122	\$8	\$130
SAFE	66,528	0.079 %	\$87		\$87	\$5	\$92
Tri-Net	135,423	0.161 %	\$177		\$177	\$11	\$188
Sheriff Operations/Patrol	4,867,137	5.776 %	\$6,373		\$6,373	\$394	\$6,767
Sheriff Coroner	62,802	0.075 %	\$82		\$82	\$5	\$87
Sheriff Grants	109,026	0.129 %	\$143		\$143	\$9	\$152
Sheriff Vehicles	626,924	0.744 %	\$821		\$821	\$51	\$872
Sheriff Patrol/Traffic	323,088	0.383 %	\$423		\$423	\$26	\$449
Sheriff-General Investigation	1,612,650	1.914 %	\$2,112		\$2,112	\$131	\$2,243
Sheriff Cops Grant	101,753	0.121 %	\$133		\$133	\$8	\$141
Sheriff Jail	3,974,234	4.717 %	\$5,204		\$5,204	\$322	\$5,526
Sheriff Records	452,787	0.537 %	\$593		\$593	\$37	\$630
Sheriff Administration	903,966	1.073 %	\$1,184		\$1,184	\$73	\$1,257
Records Management	152,718	0.181 %	\$200		\$200	\$12	\$212
Tahoe General Services	256,466	0.304 %	\$336		\$336	\$21	\$357
Economic Development	235,703	0.280 %	\$309		\$309	\$19	\$328
FD234 Room Tax Admin	558,642	0.663 %	\$732		\$732	\$45	\$777
FD260 Senior Services Program	1,262,234	1.498 %	\$1,653		\$1,653	\$102	\$1,755
FD204 Airport	671,624	0.797 %	\$879		\$879	\$54	\$933
FD650 East Fork Fire	11,163,664	13.249 %	\$14,618		\$14,618	\$904	\$15,522
FD216 Social Services	1,189,853	1.412 %	\$1,558		\$1,558	\$96	\$1,654
Weed Control	549,614	0.652 %	\$720		\$720	\$45	\$765
CASA	145,375	0.173 %	\$190		\$190	\$12	\$202
Community Development Admin	435,925	0.517 %	\$571		\$571	\$35	\$606
Tahoe Justice Court	414,682	0.492 %	\$543		\$543	\$34	\$577
East Fork Justice Court	492,412	0.584 %	\$645		\$645	\$40	\$685
FD242 China Spring Youth Camp	3,385,631	4.018 %	\$4,433		\$4,433	\$274	\$4,707
Juvenile Probation	1,245,892	1.479 %	\$1,631		\$1,631	\$101	\$1,732
JPO Detention Center	548,312	0.651 %	\$718		\$718	\$44	\$762
DA Child Support	364,831	0.433 %	\$478		\$478	\$30	\$508
District Attorney	2,082,680	2.472 %	\$2,727		\$2,727	\$169	\$2,896
District Court II	297,731	0.353 %	\$390		\$390	\$24	\$414
District Court 1	297,396	0.353 %	\$389		\$389	\$24	\$413
Court Clerk	337,666	0.401 %	\$442		\$442	\$27	\$469
Animal Care & Services	316,599	0.376 %	\$415		\$415	\$26	\$441
Sheriff Administration Services	1,262,563	1.498 %	\$1,653		\$1,653	\$102	\$1,755
Human Resources	491,447	0.583 %	\$644		\$644	\$40	\$684

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 Technology	923,932	1.097 %	\$1,210		\$1,210	\$75	\$1,285
General Services	1,681,804	1.996 %	\$2,202		\$2,202		\$2,202
Communications	533,247	0.633 %	\$698		\$698		\$698
Treasurer	403,573	0.479 %	\$528		\$528		\$528
Clerk-Elections	85,141	0.101 %	\$111		\$111	\$7	\$118
Public Works Administration	4,892	0.006 %	\$6		\$6		\$6
Recorder	419,575	0.498 %	\$549		\$549	\$34	\$583
Finance	788,768	0.936 %	\$1,033		\$1,033	\$64	\$1,097
Assessor	771,541	0.916 %	\$1,010		\$1,010	\$62	\$1,072
Geographic Information Systems	471,935	0.560 %	\$618		\$618		\$618
County Commissioners	431,355	0.512 %	\$565		\$565	\$35	\$600
FD234 Library	1,449,031	1.720 %	\$1,897		\$1,897	\$117	\$2,014
FD234 Parks Operations	1,179,230	1.399 %	\$1,544		\$1,544	\$96	\$1,640
FD234 Parks Dev	2,633	0.003 %	\$3		\$3		\$3
FD234 Parks Temp & Seasonal	195,375	0.232 %	\$256		\$256	\$16	\$272
FD234 Recreation	927,954	1.101 %	\$1,215		\$1,215	\$75	\$1,290
FD234 Rec Temp & Seasonal	345,696	0.410 %	\$453		\$453	\$28	\$481
FD234 Kahle Community Center	629,778	0.747 %	\$825		\$825	\$51	\$876
Clerk	350,177	0.416 %	\$459		\$459		\$459
Project Management	41,477	0.049 %	\$54		\$54	\$3	\$57
FD309 Risk Management	2,514,059	2.984 %	\$3,292		\$3,292	\$204	\$3,496
FD244 Western NV Regional Youth	426,254	0.506 %	\$558		\$558	\$35	\$593
FD651 Effph Emergency Fund	148,621	0.176 %	\$195		\$195	\$12	\$207
FD652 Effph Equip Res	14,220	0.017 %	\$19		\$19	\$1	\$20
FD636 Minden Cap Equip	11,328	0.013 %	\$15		\$15	\$1	\$16
FD214 St MV Accident Indigent	380,708	0.452 %	\$499		\$499	\$31	\$530
FD234 Prom Room Tax	4,229,347	5.019 %	\$5,538		\$5,538	\$343	\$5,881
FD405 Ad Val Capital Projects	90,400	0.107 %	\$118		\$118	\$7	\$125
FD420 Park Resident Const Tax	44,078	0.052 %	\$58		\$58	\$4	\$62
FD885 Mosquito District	341,044	0.405 %	\$447		\$447	\$28	\$475
Public Works Roads	1,398	0.002 %	\$2		\$2		\$2
Public Works Utilities	527	0.001 %	\$1		\$1		\$1
FD326 Carson Valley Water Utility	1,333,575	1.583 %	\$1,746		\$1,746	\$108	\$1,854
FD440 Capital Projects	237,457	0.282 %	\$311		\$311	\$19	\$330
FD313.829 Vehicle Maintenance	755,353	0.894 %	\$992		\$992	\$63	\$1,055
<b>Total</b>	<b>84,261,766</b>	<b>100.000 %</b>	<b>\$110,338</b>		<b>\$110,338</b>	<b>\$6,546</b>	<b>\$116,884</b>

(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	6,629	0.010 %	\$22		\$22	\$2	\$24
FD605 Dc Redevelopment Admin	805,495	1.198 %	\$2,702		\$2,702	\$290	\$2,992
FD541 Co Debt/Other Resources	5,587	0.008 %	\$19		\$19	\$2	\$21
FD430 Regional Transportation	617,546	0.918 %	\$2,071		\$2,071	\$222	\$2,293
FD410 County Construction	678,347	1.009 %	\$2,275		\$2,275	\$244	\$2,519
FD325 Sewer Utility	935,386	1.391 %	\$3,137		\$3,137	\$337	\$3,474
FD324 Regional Water Fund	374,626	0.557 %	\$1,257		\$1,257	\$135	\$1,392
FD320 Skyland Water System	227,294	0.338 %	\$762		\$762	\$82	\$844
FD319 Cave Rock/Uppaway Water Sys	406,941	0.605 %	\$1,365		\$1,365	\$146	\$1,511
FD316 Zephyr Water Utility Dist	306,490	0.456 %	\$1,028		\$1,028	\$110	\$1,138
FD315 Ridgeview Water System	1						
FD313.821 Vehicle Replacement	308,729	0.459 %	\$1,035		\$1,035	\$111	\$1,146
FD310 Self Insurance Dental	411,667	0.612 %	\$1,381		\$1,381	\$148	\$1,529
FD256 Surcharge	197,452	0.294 %	\$662		\$662	\$71	\$733
FD255 911 Emergency Svcs	1,808,180	2.689 %	\$6,065		\$6,065	\$651	\$6,716
FD245 Erosion Control TRPA	140,035	0.208 %	\$470		\$470	\$50	\$520
FD240 Justice Court Admin Assess	75,227	0.112 %	\$252		\$252	\$27	\$279
FD236 Tahoe/Douglas Trans Dist	133,196	0.198 %	\$447		\$447	\$48	\$495
FD232 Road Operating	1,351,004	2.009 %	\$4,531		\$4,531	\$486	\$5,017
FD222 Law Library	21,008	0.031 %	\$70		\$70	\$8	\$78
FD215 Medical Asst to Indigents	1,272,585	1.892 %	\$4,268		\$4,268	\$458	\$4,726
FD211 Solid Waste Management	281,102	0.418 %	\$943		\$943	\$101	\$1,044
FD210 DC Water District	129,508	0.193 %	\$434		\$434	\$47	\$481
FD202 NV Cooperative Ext	225,101	0.335 %	\$755		\$755	\$81	\$836
Public Works Engineering	20,233	0.030 %	\$68		\$68	\$7	\$75
Building Services	902,189	1.342 %	\$3,026		\$3,026	\$325	\$3,351
Community Development Engineering	428,672	0.637 %	\$1,438		\$1,438	\$154	\$1,592
Community Development Planning	599,592	0.892 %	\$2,011		\$2,011	\$216	\$2,227
Community Development Building Dept	407,304	0.606 %	\$1,366		\$1,366	\$147	\$1,513
Security	115,476	0.172 %	\$387		\$387	\$42	\$429
Tahoe Constable	102,567	0.153 %	\$344		\$344	\$37	\$381
East Fork Constable	136,799	0.203 %	\$459		\$459	\$49	\$508
Alternative Sentencing	509,894	0.758 %	\$1,710		\$1,710	\$183	\$1,893
Court Computer System	247,235	0.368 %	\$829		\$829	\$89	\$918
Public Defender	642,837	0.956 %	\$2,156		\$2,156	\$231	\$2,387
Bailiff	103,278	0.154 %	\$346		\$346	\$37	\$383
Public Guardian Administration	93,327	0.139 %	\$313		\$313	\$34	\$347
SAFE	66,528	0.099 %	\$223		\$223	\$24	\$247
Tri-Net	135,423	0.201 %	\$454		\$454	\$49	\$503
Sheriff Operations/Patrol	4,867,137	7.237 %	\$16,325		\$16,325	\$1,751	\$18,076
Sheriff Coroner	62,802	0.093 %	\$211		\$211	\$23	\$234

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	109,026	0.162 %	\$366		\$366	\$39	\$405
Sheriff Vehicles	626,924	0.932 %	\$2,103		\$2,103	\$226	\$2,329
Sheriff Patrol/Traffic	323,088	0.480 %	\$1,084		\$1,084	\$116	\$1,200
Sheriff-General Investigation	1,612,650	2.398 %	\$5,409		\$5,409	\$580	\$5,989
Sheriff Cops Grant	101,753	0.151 %	\$341		\$341	\$37	\$378
Sheriff Jail	3,974,234	5.909 %	\$13,330		\$13,330	\$1,430	\$14,760
Sheriff Records	452,787	0.673 %	\$1,519		\$1,519	\$163	\$1,682
Sheriff Administration	903,966	1.344 %	\$3,032		\$3,032	\$325	\$3,357
Records Management	152,718	0.227 %	\$512		\$512	\$55	\$567
Tahoe General Services	256,466	0.381 %	\$860		\$860	\$92	\$952
Economic Development	235,703	0.350 %	\$791		\$791	\$85	\$876
FD234 Room Tax Admin	558,642	0.831 %	\$1,874		\$1,874	\$201	\$2,075
FD260 Senior Services Program	1,262,234	1.877 %	\$4,234		\$4,234	\$454	\$4,688
FD204 Airport	671,624	0.999 %	\$2,253		\$2,253	\$242	\$2,495
FD216 Social Services	1,189,853	1.769 %	\$3,991		\$3,991	\$428	\$4,419
Weed Control	549,614	0.817 %	\$1,843		\$1,843	\$198	\$2,041
CASA	145,375	0.216 %	\$488		\$488	\$52	\$540
Community Development Admin	435,925	0.648 %	\$1,462		\$1,462	\$157	\$1,619
Tahoe Justice Court	414,682	0.617 %	\$1,391		\$1,391	\$149	\$1,540
East Fork Justice Court	492,412	0.732 %	\$1,652		\$1,652	\$177	\$1,829
FD242 China Spring Youth Camp	3,385,631	5.034 %	\$11,356		\$11,356	\$1,218	\$12,574
Juvenile Probation	1,245,892	1.853 %	\$4,179		\$4,179	\$448	\$4,627
JPO Detention Center	548,312	0.815 %	\$1,839		\$1,839	\$197	\$2,036
DA Child Support	364,831	0.542 %	\$1,224		\$1,224	\$131	\$1,355
District Attorney	2,082,680	3.097 %	\$6,985		\$6,985	\$749	\$7,734
District Court II	297,731	0.443 %	\$999		\$999	\$107	\$1,106
District Court 1	297,396	0.442 %	\$997		\$997	\$107	\$1,104
Court Clerk	337,666	0.502 %	\$1,133		\$1,133	\$121	\$1,254
Animal Care & Services	316,599	0.471 %	\$1,062		\$1,062	\$114	\$1,176
Sheriff Administration Services	1,262,563	1.877 %	\$4,235		\$4,235	\$454	\$4,689
Human Resources	491,447	0.731 %	\$1,648		\$1,648	\$177	\$1,825
Information Technology	923,932	1.374 %	\$3,099		\$3,099	\$332	\$3,431
General Services	1,681,804	2.501 %	\$5,641		\$5,641		\$5,641
Communications	533,247	0.793 %	\$1,789		\$1,789		\$1,789
Treasurer	403,573	0.600 %	\$1,354		\$1,354		\$1,354
Clerk-Elections	85,141	0.127 %	\$286		\$286	\$31	\$317
Public Works Administration	4,892	0.007 %	\$16		\$16	\$2	\$18
Recorder	419,575	0.624 %	\$1,407		\$1,407	\$151	\$1,558
Finance	788,768	1.173 %	\$2,646		\$2,646	\$284	\$2,930
Assessor	771,541	1.147 %	\$2,588		\$2,588	\$278	\$2,866
Geographic Information Systems	471,935	0.702 %	\$1,583		\$1,583		\$1,583

**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>
County Commissioners	431,355	0.641 %	\$1,447		\$1,447	\$155	\$1,602
FD234 Library	1,449,031	2.155 %	\$4,860		\$4,860	\$521	\$5,381
FD234 Parks Operations	1,179,230	1.753 %	\$3,955		\$3,955	\$424	\$4,379
FD234 Parks Dev	2,633	0.004 %	\$9		\$9	\$1	\$10
FD234 Parks Temp & Seasonal	195,375	0.291 %	\$655		\$655	\$70	\$725
FD234 Recreation	927,954	1.380 %	\$3,112		\$3,112	\$334	\$3,446
FD234 Rec Temp & Seasonal	345,696	0.514 %	\$1,159		\$1,159	\$124	\$1,283
FD234 Kahle Community Center	629,778	0.936 %	\$2,112		\$2,112	\$227	\$2,339
Clerk	350,177	0.521 %	\$1,175		\$1,175		\$1,175
Project Management	41,477	0.062 %	\$139		\$139	\$15	\$154
FD309 Risk Management	2,514,059	3.738 %	\$8,432		\$8,432	\$904	\$9,336
FD244 Western NV Regional Youth	426,254	0.634 %	\$1,430		\$1,430	\$153	\$1,583
FD214 St MV Accident Indigent	380,708	0.566 %	\$1,277		\$1,277	\$137	\$1,414
FD234 Prom Room Tax	4,229,347	6.289 %	\$14,185		\$14,185	\$1,522	\$15,707
FD405 Ad Val Capital Projects	90,400	0.134 %	\$303		\$303	\$33	\$336
FD420 Park Resident Const Tax	44,078	0.066 %	\$148		\$148	\$16	\$164
FD885 Mosquito District	341,044	0.507 %	\$1,144		\$1,144	\$123	\$1,267
Public Works Roads	1,398	0.002 %	\$5		\$5	\$1	\$6
Public Works Utilities	527	0.001 %	\$2		\$2		\$2
FD326 Carson Valley Water Utility	1,333,575	1.983 %	\$4,473		\$4,473	\$480	\$4,953
FD440 Capital Projects	237,457	0.353 %	\$796		\$796	\$85	\$881
FD313.829 Vehicle Maintenance	755,353	1.122 %	\$2,531		\$2,531	\$270	\$2,801
<b>Total</b>	<b>67,252,167</b>	<b>100.000 %</b>	<b>\$225,567</b>		<b>\$225,567</b>	<b>\$22,957</b>	<b>\$248,524</b>

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

Source: Steve Mokrahisky

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>
Human Resources	435	2.532 %	\$2,141		\$2,141	\$134	\$2,275
Geographic Information Systems	525	3.056 %	\$2,583		\$2,583		\$2,583
Community Development Admin	404	2.352 %	\$1,988		\$1,988	\$124	\$2,112
Community Development Building Dept	500	2.911 %	\$2,460		\$2,460	\$154	\$2,614
Community Development Planning	600	3.493 %	\$2,952		\$2,952	\$185	\$3,137
Community Development Engineering	425	2.474 %	\$2,091		\$2,091	\$131	\$2,222
Public Works Administration	10	0.058 %	\$49		\$49	\$3	\$52
Communications	345	2.008 %	\$1,698		\$1,698		\$1,698
Information Technology	950	5.530 %	\$4,675		\$4,675	\$292	\$4,967
FD255 911 Emergency Svcs	1,980	11.526 %	\$9,743		\$9,743	\$609	\$10,352
Weed Control	510	2.969 %	\$2,510		\$2,510	\$157	\$2,667
FD210 DC Water District	56	0.326 %	\$276		\$276	\$17	\$293
FD211 Solid Waste Management	51	0.297 %	\$251		\$251	\$16	\$267
FD216 Social Services	832	4.843 %	\$4,094		\$4,094	\$256	\$4,350
FD232 Road Operating	895	5.210 %	\$4,404		\$4,404	\$275	\$4,679
FD260 Senior Services Program	1,340	7.801 %	\$6,594		\$6,594	\$412	\$7,006
FD309 Risk Management	90	0.524 %	\$443		\$443	\$28	\$471
FD313.821 Vehicle Replacement	41	0.239 %	\$202		\$202	\$13	\$215
FD316 Zephyr Water Utility Dist	190	1.106 %	\$935		\$935	\$58	\$993
FD319 Cave Rock/Uppaway Water Sys	211	1.228 %	\$1,038		\$1,038	\$65	\$1,103
FD320 Skyland Water System	138	0.803 %	\$679		\$679	\$42	\$721
FD325 Sewer Utility	461	2.684 %	\$2,269		\$2,269	\$142	\$2,411
FD430 Regional Transportation	115	0.669 %	\$566		\$566	\$35	\$601
FD605 Dc Redevelopment Admin	15	0.087 %	\$74		\$74	\$5	\$79
FD234 Parks Operations	622	3.621 %	\$3,061		\$3,061	\$191	\$3,252
FD234 Parks Temp & Seasonal	533	3.103 %	\$2,623		\$2,623	\$164	\$2,787
FD234 Recreation	697	4.058 %	\$3,430		\$3,430	\$214	\$3,644
FD234 Rec Temp & Seasonal	1,268	7.382 %	\$6,240		\$6,240	\$390	\$6,630
FD234 Kahle Community Center	958	5.577 %	\$4,714		\$4,714	\$295	\$5,009
FD234 Library	1,430	8.325 %	\$7,037		\$7,037	\$440	\$7,477
FD236 Tahoe/Douglas Trans Dist	10	0.058 %	\$49		\$49	\$3	\$52
FD313.829 Vehicle Maintenance	541	3.150 %	\$2,661		\$2,661	\$165	\$2,826
<b>Total</b>	<b>17,178</b>	<b>100.000 %</b>	<b>\$84,530</b>		<b>\$84,530</b>	<b>\$5,015</b>	<b>\$89,545</b>

(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	<u>100</u>	<u>100.000 %</u>	<u>\$116,101</u>		<u>\$116,101</u>	<u>\$6,888</u>	<u>\$122,989</u>
Total	<u>100</u>	<u>100.000 %</u>	<u>\$116,101</u>		<u>\$116,101</u>	<u>\$6,888</u>	<u>\$122,989</u>

(A) Alloc basis: Direct Allocation to Finance

Source:

County Manager  
Detail allocation of  
Information Technology

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	5	27.778 %	\$19,353		\$19,353		\$19,353
Communications	3	16.667 %	\$11,612		\$11,612		\$11,612
Information Technology	10	55.555 %	\$38,706		\$38,706	\$23,885	\$62,591
Total	18	100.000 %	\$69,671		\$69,671	\$23,885	\$93,556

(A) Alloc basis:

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>Information Technology</u>
Geographic Information Systems	\$24,137	\$618	\$1,583	\$2,583		\$19,353
Clerk	\$1,634	\$459	\$1,175			
Treasurer	\$1,882	\$528	\$1,354			
Communications	\$15,797	\$698	\$1,789	\$1,698		\$11,612
General Services	\$7,843	\$2,202	\$5,641			
Information Technology	\$72,274	\$1,285	\$3,431	\$4,967		\$62,591
Human Resources	\$4,784	\$684	\$1,825	\$2,275		
Records Management	\$779	\$212	\$567			
District Attorney	\$10,630	\$2,896	\$7,734			
Building Services	\$4,605	\$1,254	\$3,351			
FD309 Risk Management	\$13,303	\$3,496	\$9,336	\$471		
Finance	\$127,016	\$1,097	\$2,930		\$122,989	
County Commissioners	\$2,202	\$600	\$1,602			
Project Management	\$211	\$57	\$154			
Economic Development	\$1,204	\$328	\$876			
Assessor	\$3,938	\$1,072	\$2,866			
Recorder	\$2,141	\$583	\$1,558			
Clerk-Elections	\$435	\$118	\$317			
Tahoe General Services	\$1,309	\$357	\$952			
Sheriff Administration	\$4,614	\$1,257	\$3,357			
Sheriff Administration Services	\$6,444	\$1,755	\$4,689			
Sheriff Records	\$2,312	\$630	\$1,682			
Sheriff Jail	\$20,286	\$5,526	\$14,760			
Sheriff Cops Grant	\$519	\$141	\$378			
Sheriff-General Investigation	\$8,232	\$2,243	\$5,989			
Sheriff Patrol/Traffic	\$1,649	\$449	\$1,200			
Sheriff Vehicles	\$3,201	\$872	\$2,329			
Sheriff Grants	\$557	\$152	\$405			
Sheriff Coroner	\$321	\$87	\$234			
Sheriff Operations/Patrol	\$24,843	\$6,767	\$18,076			
Tri-Net	\$691	\$188	\$503			
Animal Care & Services	\$1,617	\$441	\$1,176			
Court Clerk	\$1,723	\$469	\$1,254			
District Court 1	\$1,517	\$413	\$1,104			
District Court II	\$1,520	\$414	\$1,106			
CASA	\$742	\$202	\$540			
SAFE	\$339	\$92	\$247			
Public Guardian Administration	\$477	\$130	\$347			
Bailiff	\$526	\$143	\$383			
DA Child Support	\$1,863	\$508	\$1,355			
Public Defender	\$3,281	\$894	\$2,387			

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>Information Technology</u>
Juvenile Probation	\$6,359	\$1,732	\$4,627			
JPO Detention Center	\$2,798	\$762	\$2,036			
Court Computer System	\$1,262	\$344	\$918			
East Fork Justice Court	\$2,514	\$685	\$1,829			
Tahoe Justice Court	\$2,117	\$577	\$1,540			
Alternative Sentencing	\$2,602	\$709	\$1,893			
East Fork Constable	\$698	\$190	\$508			
Tahoe Constable	\$523	\$142	\$381			
Security	\$589	\$160	\$429			
Community Development Admin	\$4,337	\$606	\$1,619	\$2,112		
Community Development Building Dept	\$4,693	\$566	\$1,513	\$2,614		
Community Development Planning	\$6,198	\$834	\$2,227	\$3,137		
Community Development Engineering	\$4,410	\$596	\$1,592	\$2,222		
Public Works Administration	\$76	\$6	\$18	\$52		
Public Works Roads	\$8	\$2	\$6			
Public Works Utilities	\$3	\$1	\$2			
Public Works Engineering	\$103	\$28	\$75			
Weed Control	\$5,473	\$765	\$2,041	\$2,667		
FD202 NV Cooperative Ext	\$1,149	\$313	\$836			
FD204 Airport	\$3,428	\$933	\$2,495			
FD210 DC Water District	\$954	\$180	\$481	\$293		
FD211 Solid Waste Management	\$1,702	\$391	\$1,044	\$267		
FD214 St MV Accident Indigent	\$1,944	\$530	\$1,414			
FD215 Medical Asst to Indigents	\$6,495	\$1,769	\$4,726			
FD216 Social Services	\$10,423	\$1,654	\$4,419	\$4,350		
FD222 Law Library	\$108	\$30	\$78			
FD232 Road Operating	\$11,574	\$1,878	\$5,017	\$4,679		
FD234 Room Tax Admin	\$2,852	\$777	\$2,075			
FD234 Prom Room Tax	\$21,588	\$5,881	\$15,707			
FD234 Library	\$14,872	\$2,014	\$5,381	\$7,477		
FD234 Parks Operations	\$9,271	\$1,640	\$4,379	\$3,252		
FD234 Parks Dev	\$13	\$3	\$10			
FD234 Parks Temp & Seasonal	\$3,784	\$272	\$725	\$2,787		
FD234 Recreation	\$8,380	\$1,290	\$3,446	\$3,644		
FD234 Rec Temp & Seasonal	\$8,394	\$481	\$1,283	\$6,630		
FD234 Kahle Community Center	\$8,224	\$876	\$2,339	\$5,009		
FD236 Tahoe/Douglas Trans Dist	\$732	\$185	\$495	\$52		
FD240 Justice Court Admin Assess	\$384	\$105	\$279			
FD242 China Spring Youth Camp	\$17,281	\$4,707	\$12,574			
FD244 Western NV Regional Youth	\$2,176	\$593	\$1,583			
FD245 Erosion Control TRPA	\$714	\$194	\$520			

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>Information Technology</u>
FD255 911 Emergency Svcs	\$19,582	\$2,514	\$6,716	\$10,352		
FD256 Surcharge	\$1,008	\$275	\$733			
FD260 Senior Services Program	\$13,449	\$1,755	\$4,688	\$7,006		
FD310 Self Insurance Dental	\$2,101	\$572	\$1,529			
FD313.821 Vehicle Replacement	\$1,790	\$429	\$1,146	\$215		
FD313.829 Vehicle Maintenance	\$6,682	\$1,055	\$2,801	\$2,826		
FD315 Ridgeview Water System						
FD316 Zephyr Water Utility Dist	\$2,557	\$426	\$1,138	\$993		
FD319 Cave Rock/Uppaway Water Sys	\$3,180	\$566	\$1,511	\$1,103		
FD320 Skyland Water System	\$1,881	\$316	\$844	\$721		
FD324 Regional Water Fund	\$1,913	\$521	\$1,392			
FD325 Sewer Utility	\$7,186	\$1,301	\$3,474	\$2,411		
FD326 Carson Valley Water Utility	\$6,807	\$1,854	\$4,953			
FD405 Ad Val Capital Projects	\$461	\$125	\$336			
FD410 County Construction	\$3,462	\$943	\$2,519			
FD420 Park Resident Const Tax	\$226	\$62	\$164			
FD430 Regional Transportation	\$3,753	\$859	\$2,293	\$601		
FD440 Capital Projects	\$1,211	\$330	\$881			
FD541 Co Debt/Other Resources	\$28	\$7	\$21			
FD605 Dc Redevelopment Admin	\$4,191	\$1,120	\$2,992	\$79		
FD606 Dc Redevelopment Cap Proj	\$34	\$10	\$24			
FD610 Gardnerville Town	\$1,583	\$1,583				
FD611 Gardnerville Health & San	\$1,076	\$1,076				
FD613 Gardnerville Debt						
FD620 Genoa Town	\$759	\$759				
FD630 Minden Town	\$1,746	\$1,746				
FD635 Minden Trash	\$685	\$685				
FD636 Minden Cap Equip	\$16	\$16				
FD639 Minden Wholesale Water Utly	\$940	\$940				
FD640 Minden Town Water	\$1,087	\$1,087				
FD650 East Fork Fire	\$15,522	\$15,522				
FD651 Effph Emergency Fund	\$207	\$207				
FD652 Effph Equip Res	\$20	\$20				
FD653 Paramedics	\$10	\$10				
FD885 Mosquito District	\$1,742	\$475	\$1,267			
<b>Total</b>	<b>\$671,498</b>	<b>\$116,884</b>	<b>\$248,524</b>	<b>\$89,545</b>	<b>\$122,989</b>	<b>\$93,556</b>

**SCHEDULE 9.01**

**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 Technology  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$923,932			\$923,932
Allocated additions:				
100000 - Building Use Charge	\$8,950		\$8,950	
100001 - Equipment Use Charge	\$28,114		\$28,114	
101182 - Clerk	\$163	\$44	\$207	
101190 - Communications	\$11,757	\$976	\$12,733	
101191 - General Services	\$5,371	\$298	\$5,669	
101122 - County Manager	\$47,690	\$24,584	\$72,274	
101194 - Human Resources		\$7,726	\$7,726	
101341 - District Attorney		\$929	\$929	
309817 - FD309 Risk Management		\$2,287	\$2,287	
101172 - Finance		\$10,057	\$10,057	
Total allocated additions:	<u>\$102,045</u>	<u>\$46,901</u>	<u>\$148,946</u>	<u>\$148,946</u>
Total to be allocated	<u><b>\$1,025,977</b></u>	<u><b>\$46,901</b></u>		<u><b>\$1,072,878</b></u>

Information Technology  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; 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>
<b>Wages &amp; Benefits</b>								
SALARIES & WAGES	\$470,886	\$134,250	\$76,189	\$13,609	\$107,079	\$139,759		
FRINGE BENEFITS	\$191,882	\$54,706	\$31,047	\$5,545	\$43,634	\$56,950		
<b>Other Expense and Cost</b>								
SOFTWARE PROG MAINT	\$126,294						\$10,530	\$115,764
SERVICES & SUPPLIES	\$134,870	\$38,451	\$21,822	\$3,898	\$30,669	\$40,030		
Departmental Expenditures	\$923,932	\$227,407	\$129,058	\$23,052	\$181,382	\$236,739	\$10,530	\$115,764
Additions: 1st								
Other	\$102,045	\$102,045						
Functional Cost	\$1,025,977	\$329,452	\$129,058	\$23,052	\$181,382	\$236,739	\$10,530	\$115,764
Reallocate Admin		(\$329,452)	\$61,044	\$10,903	\$85,793	\$111,976	\$4,981	\$54,755
Allocable Costs	\$1,025,977		\$190,102	\$33,955	\$267,175	\$348,715	\$15,511	\$170,519
<b>1st Allocation</b>	<b>\$1,025,977</b>		<b>\$190,102</b>	<b>\$33,955</b>	<b>\$267,175</b>	<b>\$348,715</b>	<b>\$15,511</b>	<b>\$170,519</b>
Additions: 2nd								
Other	\$46,901	\$46,901						
Functional Cost	\$46,901	\$46,901						
Reallocate Admin		(\$46,901)	\$8,690	\$1,552	\$12,213	\$15,941	\$709	\$7,796
Allocable Costs	\$46,901		\$8,690	\$1,552	\$12,213	\$15,941	\$709	\$7,796
<b>2nd Allocation</b>	<b>\$46,901</b>		<b>\$8,690</b>	<b>\$1,552</b>	<b>\$12,213</b>	<b>\$15,941</b>	<b>\$709</b>	<b>\$7,796</b>
<b>Total allocated</b>	<b>\$1,072,878</b>		<b>\$198,792</b>	<b>\$35,507</b>	<b>\$279,388</b>	<b>\$364,656</b>	<b>\$16,220</b>	<b>\$178,315</b>

Information Technology  
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	2.564 %	\$4,874		\$4,874		\$4,874
Geographic Information Systems	6	2.564 %	\$4,874		\$4,874		\$4,874
Assessor	11	4.701 %	\$8,936		\$8,936	\$460	\$9,396
Finance	14	5.983 %	\$11,374		\$11,374	\$585	\$11,959
Recorder	11	4.701 %	\$8,936		\$8,936	\$460	\$9,396
Clerk	4	1.709 %	\$3,250		\$3,250		\$3,250
Treasurer	10	4.274 %	\$8,124		\$8,124		\$8,124
Human Resources	7	2.991 %	\$5,687		\$5,687	\$292	\$5,979
Sheriff Administration	49	20.940 %	\$39,808		\$39,808	\$2,047	\$41,855
Animal Care & Services	4	1.709 %	\$3,250		\$3,250	\$167	\$3,417
Community Development Admin	20	8.547 %	\$16,248		\$16,248	\$836	\$17,084
FD204 Airport	2	0.855 %	\$1,625		\$1,625	\$84	\$1,709
FD234 Parks Operations	2	0.855 %	\$1,625		\$1,625	\$84	\$1,709
FD216 Social Services	6	2.564 %	\$4,874		\$4,874	\$251	\$5,125
FD255 911 Emergency Svcs	23	9.829 %	\$18,685		\$18,685	\$961	\$19,646
FD610 Gardnerville Town	1	0.427 %	\$812		\$812	\$42	\$854
FD620 Genoa Town	1	0.427 %	\$812		\$812	\$42	\$854
FD630 Minden Town	1	0.427 %	\$812		\$812	\$42	\$854
FD650 East Fork Fire	6	2.564 %	\$4,874		\$4,874	\$251	\$5,125
All Other	3	1.282 %	\$2,437		\$2,437	\$125	\$2,562
Records Management	1	0.427 %	\$812		\$812	\$42	\$854
Public Works Utilities	7	2.991 %	\$5,687		\$5,687	\$292	\$5,979
FD242 China Spring Youth Camp	1	0.427 %	\$812		\$812	\$42	\$854
Court Clerk	5	2.137 %	\$4,062		\$4,062	\$209	\$4,271
District Attorney	21	8.974 %	\$17,060		\$17,060	\$877	\$17,937
District Court 1	2	0.855 %	\$1,625		\$1,625	\$84	\$1,709
East Fork Constable	1	0.427 %	\$812		\$812	\$42	\$854
East Fork Justice Court	3	1.282 %	\$2,437		\$2,437	\$125	\$2,562
Tahoe Justice Court	1	0.427 %	\$812		\$812	\$42	\$854
Juvenile Probation	3	1.282 %	\$2,437		\$2,437	\$125	\$2,562
FD234 Recreation	1	0.427 %	\$812		\$812	\$42	\$854
FD202 NV Cooperative Ext	1	0.431 %	\$817		\$817	\$39	\$856
<b>Total</b>	<b>234</b>	<b>100.000 %</b>	<b>\$190,102</b>		<b>\$190,102</b>	<b>\$8,690</b>	<b>\$198,792</b>

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

Source: Jeff Cruson

Information Technology  
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>
FD260 Senior Services Program	140	2.831 %	\$961		\$961	\$44	\$1,005
Sheriff Administration	501	10.131 %	\$3,440		\$3,440	\$159	\$3,599
All Other	2,820	57.027 %	\$19,364		\$19,364	\$896	\$20,260
Assessor	120	2.427 %	\$824		\$824	\$38	\$862
Human Resources	60	1.213 %	\$412		\$412	\$19	\$431
Treasurer	60	1.213 %	\$412		\$412		\$412
FD216 Social Services	40	0.809 %	\$275		\$275	\$13	\$288
FD255 911 Emergency Svcs	856	17.310 %	\$5,878		\$5,878	\$272	\$6,150
FD234 Recreation	40	0.809 %	\$275		\$275	\$13	\$288
FD650 East Fork Fire	308	6.230 %	\$2,114		\$2,114	\$98	\$2,212
Total	<u>4,945</u>	<u>100.000 %</u>	<u>\$33,955</u>		<u>\$33,955</u>	<u>\$1,552</u>	<u>\$35,507</u>

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

Source: Jeff Cruson

Information Technology  
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	1.786 %	\$4,771		\$4,771		\$4,771
Recorder	2	3.571 %	\$9,542		\$9,542	\$444	\$9,986
Sheriff Administration	4	7.143 %	\$19,084		\$19,084	\$888	\$19,972
Public Works Utilities	2	3.571 %	\$9,542		\$9,542	\$444	\$9,986
FD204 Airport	1	1.786 %	\$4,771		\$4,771	\$222	\$4,993
FD216 Social Services	1	1.786 %	\$4,771		\$4,771	\$222	\$4,993
FD234 Parks Operations	1	1.786 %	\$4,771		\$4,771	\$222	\$4,993
FD234 Recreation	1	1.786 %	\$4,771		\$4,771	\$222	\$4,993
FD255 911 Emergency Svcs	7	12.500 %	\$33,397		\$33,397	\$1,554	\$34,951
FD260 Senior Services Program	1	1.786 %	\$4,771		\$4,771	\$222	\$4,993
FD610 Gardnerville Town	1	1.786 %	\$4,771		\$4,771	\$222	\$4,993
FD650 East Fork Fire	4	7.143 %	\$19,084		\$19,084	\$888	\$19,972
All Other	30	53.570 %	\$143,129		\$143,129	\$6,663	\$149,792
Total	56	100.000 %	\$267,175		\$267,175	\$12,213	\$279,388

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

Source: Jeff Cruson

Information Technology  
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	8	1.946 %	\$6,788		\$6,788		\$6,788
Geographic Information Systems	6	1.460 %	\$5,091		\$5,091		\$5,091
Assessor	12	2.920 %	\$10,181		\$10,181	\$523	\$10,704
Finance	10	2.433 %	\$8,485		\$8,485	\$436	\$8,921
Recorder	14	3.406 %	\$11,878		\$11,878	\$610	\$12,488
Clerk	13	3.163 %	\$11,030		\$11,030		\$11,030
Treasurer	15	3.650 %	\$12,727		\$12,727		\$12,727
Communications	3	0.730 %	\$2,545		\$2,545		\$2,545
Human Resources	7	1.703 %	\$5,939		\$5,939	\$305	\$6,244
Sheriff Administration	135	32.847 %	\$114,541		\$114,541	\$5,880	\$120,421
Animal Care & Services	4	0.973 %	\$3,394		\$3,394	\$174	\$3,568
Community Development Admin	25	6.083 %	\$21,211		\$21,211	\$1,089	\$22,300
Building Services	4	0.973 %	\$3,394		\$3,394	\$174	\$3,568
FD204 Airport	5	1.217 %	\$4,242		\$4,242	\$218	\$4,460
FD216 Social Services	12	2.920 %	\$10,181		\$10,181	\$523	\$10,704
FD234 Parks Operations	22	5.353 %	\$18,666		\$18,666	\$958	\$19,624
FD255 911 Emergency Svcs	14	3.406 %	\$11,878		\$11,878	\$610	\$12,488
FD260 Senior Services Program	6	1.460 %	\$5,091		\$5,091	\$261	\$5,352
FD610 Gardnerville Town	6	1.460 %	\$5,091		\$5,091	\$261	\$5,352
FD620 Genoa Town	3	0.730 %	\$2,545		\$2,545	\$131	\$2,676
FD630 Minden Town	4	0.973 %	\$3,394		\$3,394	\$174	\$3,568
FD650 East Fork Fire	49	11.922 %	\$41,574		\$41,574	\$2,134	\$43,708
All Other	9	2.190 %	\$7,636		\$7,636	\$392	\$8,028
Public Works Administration	7	1.703 %	\$5,939		\$5,939	\$305	\$6,244
Public Works Utilities	13	3.163 %	\$11,030		\$11,030	\$566	\$11,596
Records Management	5	1.216 %	\$4,244		\$4,244	\$217	\$4,461
<b>Total</b>	<b>411</b>	<b>100.000 %</b>	<b>\$348,715</b>		<b>\$348,715</b>	<b>\$15,941</b>	<b>\$364,656</b>

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

Source: Jeff Cruson

Information Technology  
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 %	\$2,289		\$2,289	\$110	\$2,399
Community Development Admin	500	2.987 %	\$463		\$463	\$22	\$485
Assessor	13,020	77.778 %	\$12,064		\$12,064	\$577	\$12,641
Treasurer	750	4.480 %	\$695		\$695		\$695
<b>Total</b>	<b>16,740</b>	<b>100.000 %</b>	<b>\$15,511</b>		<b>\$15,511</b>	<b>\$709</b>	<b>\$16,220</b>

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

Source: Jeff Cruson

Information Technology  
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	8	1.946 %	\$3,319		\$3,319		\$3,319
Geographic Information Systems	6	1.460 %	\$2,489		\$2,489		\$2,489
Assessor	12	2.920 %	\$4,979		\$4,979	\$256	\$5,235
Finance	10	2.433 %	\$4,149		\$4,149	\$213	\$4,362
Recorder	14	3.406 %	\$5,808		\$5,808	\$298	\$6,106
Clerk	13	3.163 %	\$5,394		\$5,394		\$5,394
Treasurer	15	3.650 %	\$6,223		\$6,223		\$6,223
Communications	3	0.730 %	\$1,245		\$1,245		\$1,245
Human Resources	7	1.703 %	\$2,904		\$2,904	\$149	\$3,053
Sheriff Administration	135	32.847 %	\$56,010		\$56,010	\$2,876	\$58,886
Animal Care & Services	4	0.973 %	\$1,660		\$1,660	\$85	\$1,745
Community Development Admin	25	6.083 %	\$10,372		\$10,372	\$533	\$10,905
Building Services	4	0.973 %	\$1,660		\$1,660	\$85	\$1,745
FD204 Airport	5	1.217 %	\$2,074		\$2,074	\$107	\$2,181
FD216 Social Services	12	2.920 %	\$4,979		\$4,979	\$256	\$5,235
FD234 Parks Operations	22	5.353 %	\$9,128		\$9,128	\$469	\$9,597
FD255 911 Emergency Svcs	14	3.406 %	\$5,808		\$5,808	\$298	\$6,106
FD260 Senior Services Program	6	1.460 %	\$2,489		\$2,489	\$128	\$2,617
FD610 Gardnerville Town	6	1.460 %	\$2,489		\$2,489	\$128	\$2,617
FD620 Genoa Town	3	0.730 %	\$1,245		\$1,245	\$64	\$1,309
FD630 Minden Town	4	0.973 %	\$1,660		\$1,660	\$85	\$1,745
FD650 East Fork Fire	49	11.922 %	\$20,330		\$20,330	\$1,044	\$21,374
All Other	9	2.190 %	\$3,734		\$3,734	\$192	\$3,926
Public Works Administration	7	1.703 %	\$2,904		\$2,904	\$149	\$3,053
Public Works Utilities	13	3.163 %	\$5,394		\$5,394	\$277	\$5,671
Records Management	5	1.216 %	\$2,073		\$2,073	\$104	\$2,177
<b>Total</b>	<b>411</b>	<b>100.000 %</b>	<b>\$170,519</b>		<b>\$170,519</b>	<b>\$7,796</b>	<b>\$178,315</b>

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

Source: Jeff Cruson

Information Technology  
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	\$12,454	\$4,874			\$5,091		\$2,489
Clerk	\$19,674	\$3,250			\$11,030		\$5,394
Treasurer	\$28,181	\$8,124	\$412		\$12,727	\$695	\$6,223
Communications	\$3,790				\$2,545		\$1,245
County Manager	\$19,752	\$4,874		\$4,771	\$6,788		\$3,319
Human Resources	\$15,707	\$5,979	\$431		\$6,244		\$3,053
Records Management	\$7,492	\$854			\$4,461		\$2,177
District Attorney	\$17,937	\$17,937					
Building Services	\$5,313				\$3,568		\$1,745
Finance	\$27,641	\$11,959			\$8,921	\$2,399	\$4,362
Assessor	\$38,838	\$9,396	\$862		\$10,704	\$12,641	\$5,235
Recorder	\$37,976	\$9,396		\$9,986	\$12,488		\$6,106
Sheriff Administration	\$244,733	\$41,855	\$3,599	\$19,972	\$120,421		\$58,886
Animal Care & Services	\$8,730	\$3,417			\$3,568		\$1,745
Court Clerk	\$4,271	\$4,271					
District Court 1	\$1,709	\$1,709					
Juvenile Probation	\$2,562	\$2,562					
East Fork Justice Court	\$2,562	\$2,562					
Tahoe Justice Court	\$854	\$854					
East Fork Constable	\$854	\$854					
Community Development Admin	\$50,774	\$17,084			\$22,300	\$485	\$10,905
Public Works Administration	\$9,297				\$6,244		\$3,053
Public Works Utilities	\$33,232	\$5,979		\$9,986	\$11,596		\$5,671
FD202 NV Cooperative Ext	\$856	\$856					
FD204 Airport	\$13,343	\$1,709		\$4,993	\$4,460		\$2,181
FD216 Social Services	\$26,345	\$5,125	\$288	\$4,993	\$10,704		\$5,235
FD234 Parks Operations	\$35,923	\$1,709		\$4,993	\$19,624		\$9,597
FD234 Recreation	\$6,135	\$854	\$288	\$4,993			
FD242 China Spring Youth Camp	\$854	\$854					
FD255 911 Emergency Svcs	\$79,341	\$19,646	\$6,150	\$34,951	\$12,488		\$6,106
FD260 Senior Services Program	\$13,967		\$1,005	\$4,993	\$5,352		\$2,617
FD610 Gardnerville Town	\$13,816	\$854		\$4,993	\$5,352		\$2,617
FD620 Genoa Town	\$4,839	\$854			\$2,676		\$1,309
FD630 Minden Town	\$6,167	\$854			\$3,568		\$1,745
FD650 East Fork Fire	\$92,391	\$5,125	\$2,212	\$19,972	\$43,708		\$21,374
All Other	\$184,568	\$2,562	\$20,260	\$149,792	\$8,028		\$3,926
<b>Total</b>	<b>\$1,072,878</b>	<b>\$198,792</b>	<b>\$35,507</b>	<b>\$279,388</b>	<b>\$364,656</b>	<b>\$16,220</b>	<b>\$178,315</b>

**SCHEDULE 10.01**

**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>
	\$491,447			\$491,447
Allocated additions:				
100000 - Building Use Charge	\$6,657		\$6,657	
100001 - Equipment Use Charge	\$1,443		\$1,443	
101152 - Geographic Information Systems	\$882	\$96	\$978	
101182 - Clerk	\$1,357	\$364	\$1,721	
101190 - Communications	\$3,922	\$335	\$4,257	
101191 - General Services	\$13,667	\$825	\$14,492	
101122 - County Manager	\$4,433	\$351	\$4,784	
101192 - Information Technology	\$14,942	\$765	\$15,707	
101195 - Records Management		\$2,011	\$2,011	
101341 - District Attorney		\$60,838	\$60,838	
101521 - Building Services		\$8,798	\$8,798	
309817 - FD309 Risk Management		\$915	\$915	
101172 - Finance		\$4,303	\$4,303	
Total allocated additions:	<u>\$47,303</u>	<u>\$79,601</u>	<u>\$126,904</u>	<u>\$126,904</u>
Total to be allocated	<u>\$538,750</u>	<u>\$79,601</u>		<u>\$618,351</u>

Human Resources  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>General Human Resources</u>	<u>Recruitments</u>	<u>Professional Services/Benefits</u>	<u>Physicals</u>
<b><u>Wages &amp; Benefits</u></b>						
SALARIES & WAGES	\$253,265	\$20,996	\$151,225	\$70,382		\$10,662
FRINGE BENEFITS	\$107,899	\$8,945	\$64,426	\$29,985		\$4,543
<b><u>Other Expense and Cost</u></b>						
SERVICES & SUPPLIES	\$16,565	\$1,373	\$9,891	\$4,603		\$698
PROFESSIONAL SERVICES	\$39,025				\$39,025	
PHYSICALS	\$74,693					\$74,693
Departmental Expenditures	\$491,447	\$31,314	\$225,542	\$104,970	\$39,025	\$90,596
Additions: 1st						
Other	\$47,303		\$31,220	\$16,083		
Functional Cost	\$538,750	\$31,314	\$256,762	\$121,053	\$39,025	\$90,596
Reallocate Admin		(\$31,314)	\$15,349	\$7,144	\$2,656	\$6,165
Allocable Costs	\$538,750		\$272,111	\$128,197	\$41,681	\$96,761
<b>1st Allocation</b>	<b>\$538,750</b>		<b>\$272,111</b>	<b>\$128,197</b>	<b>\$41,681</b>	<b>\$96,761</b>
Additions: 2nd						
Other	\$79,601		\$52,537	\$27,064		
Functional Cost	\$79,601		\$52,537	\$27,064		
Allocable Costs	\$79,601		\$52,537	\$27,064		
<b>2nd Allocation</b>	<b>\$79,601</b>		<b>\$52,537</b>	<b>\$27,064</b>		
<b>Total allocated</b>	<b>\$618,351</b>		<b>\$324,648</b>	<b>\$155,261</b>	<b>\$41,681</b>	<b>\$96,761</b>

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	1.613 %	\$4,389		\$4,389	\$899	\$5,288
Treasurer	5	0.896 %	\$2,438		\$2,438		\$2,438
Court Clerk	4	0.717 %	\$1,951		\$1,951	\$400	\$2,351
Tahoe General Services	3	0.538 %	\$1,463		\$1,463	\$300	\$1,763
East Fork Justice Court	6	1.075 %	\$2,926		\$2,926	\$599	\$3,525
Tahoe Justice Court	4	0.717 %	\$1,951		\$1,951	\$400	\$2,351
District Attorney	17	3.047 %	\$8,290		\$8,290	\$1,698	\$9,988
DA Child Support	5	0.896 %	\$2,438		\$2,438	\$499	\$2,937
District Court 1	2	0.358 %	\$975		\$975	\$200	\$1,175
District Court II	2	0.358 %	\$975		\$975	\$200	\$1,175
CASA	1	0.179 %	\$488		\$488	\$100	\$588
Juvenile Probation	10	1.792 %	\$4,877		\$4,877	\$999	\$5,876
JPO Detention Center	7	1.254 %	\$3,414		\$3,414	\$699	\$4,113
Court Computer System	1	0.179 %	\$488		\$488	\$100	\$588
East Fork Constable	1	0.179 %	\$488		\$488	\$100	\$588
Tahoe Constable	2	0.358 %	\$975		\$975	\$200	\$1,175
Records Management	2	0.358 %	\$975		\$975	\$200	\$1,175
Recorder	6	1.075 %	\$2,926		\$2,926	\$599	\$3,525
Sheriff Administration	118	21.147 %	\$57,543		\$57,543	\$11,786	\$69,329
County Manager	4	0.717 %	\$1,951		\$1,951		\$1,951
Finance	10	1.792 %	\$4,877		\$4,877	\$999	\$5,876
Community Development Admin	4	0.717 %	\$1,951		\$1,951	\$400	\$2,351
Community Development Building Dept	5	0.896 %	\$2,438		\$2,438	\$499	\$2,937
Community Development Planning	6	1.075 %	\$2,926		\$2,926	\$599	\$3,525
Community Development Engineering	4	0.717 %	\$1,951		\$1,951	\$400	\$2,351
Geographic Information Systems	5	0.896 %	\$2,438		\$2,438		\$2,438
Communications	3	0.538 %	\$1,463		\$1,463		\$1,463
Information Technology	10	1.792 %	\$4,877		\$4,877		\$4,877
FD255 911 Emergency Svcs	20	3.584 %	\$9,753		\$9,753	\$1,998	\$11,751
Weed Control	5	0.896 %	\$2,438		\$2,438	\$499	\$2,937
FD202 NV Cooperative Ext	2	0.358 %	\$975		\$975	\$200	\$1,175
FD210 DC Water District	1	0.179 %	\$488		\$488	\$100	\$588
FD211 Solid Waste Management	1	0.179 %	\$488		\$488	\$100	\$588
FD216 Social Services	8	1.434 %	\$3,901		\$3,901	\$799	\$4,700
FD232 Road Operating	9	1.613 %	\$4,389		\$4,389	\$899	\$5,288
FD242 China Spring Youth Camp	39	6.989 %	\$19,019		\$19,019	\$3,895	\$22,914
FD260 Senior Services Program	13	2.330 %	\$6,340		\$6,340	\$1,298	\$7,638
FD313.821 Vehicle Replacement	1	0.179 %	\$488		\$488	\$100	\$588
FD316 Zephyr Water Utility Dist	2	0.358 %	\$975		\$975	\$200	\$1,175
FD319 Cave Rock/Uppaway Water Sys	2	0.358 %	\$975		\$975	\$200	\$1,175
FD320 Skyland Water System	1	0.179 %	\$488		\$488	\$100	\$588

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>
FD325 Sewer Utility	5	0.896 %	\$2,438		\$2,438	\$499	\$2,937
FD430 Regional Transportation	1	0.179 %	\$488		\$488	\$100	\$588
FD650 East Fork Fire	72	12.903 %	\$35,111		\$35,111	\$7,191	\$42,302
FD610 Gardnerville Town	12	2.151 %	\$5,852		\$5,852	\$1,199	\$7,051
FD620 Genoa Town	3	0.538 %	\$1,463		\$1,463	\$300	\$1,763
FD630 Minden Town	15	2.688 %	\$7,315		\$7,315	\$1,498	\$8,813
Clerk	4	0.717 %	\$1,951		\$1,951		\$1,951
FD885 Mosquito District	1	0.179 %	\$488		\$488	\$100	\$588
FD309 Risk Management	1	0.179 %	\$488		\$488	\$100	\$588
Project Management	1	0.179 %	\$488		\$488	\$100	\$588
Economic Development	1	0.179 %	\$488		\$488	\$100	\$588
General Services	1	0.179 %	\$488		\$488		\$488
Animal Care & Services	4	0.717 %	\$1,951		\$1,951	\$400	\$2,351
FD234 Parks Operations	6	1.075 %	\$2,926		\$2,926	\$599	\$3,525
FD234 Rec Temp & Seasonal	13	2.330 %	\$6,340		\$6,340	\$1,298	\$7,638
FD234 Parks Temp & Seasonal	5	0.896 %	\$2,438		\$2,438	\$499	\$2,937
FD234 Recreation	7	1.254 %	\$3,414		\$3,414	\$699	\$4,113
FD234 Kahle Community Center	10	1.792 %	\$4,877		\$4,877	\$999	\$5,876
Alternative Sentencing	4	0.717 %	\$1,951		\$1,951	\$400	\$2,351
Security	3	0.538 %	\$1,463		\$1,463	\$300	\$1,763
FD234 Library	14	2.509 %	\$6,827		\$6,827	\$1,398	\$8,225
Building Services	3	0.538 %	\$1,463		\$1,463	\$300	\$1,763
FD324 Regional Water Fund							
FD326 Carson Valley Water Utility	7	1.254 %	\$3,414		\$3,414	\$699	\$4,113
FD313.829 Vehicle Maintenance	5	0.901 %	\$2,430		\$2,430	\$496	\$2,926
<b>Total</b>	<u>558</u>	<u>100.000 %</u>	<u>\$272,111</u>		<u>\$272,111</u>	<u>\$52,537</u>	<u>\$324,648</u>

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

Source:

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>
Finance	2	3.279 %	\$4,203		\$4,203	\$933	\$5,136
District Attorney	1	1.639 %	\$2,102		\$2,102	\$467	\$2,569
JPO Detention Center	5	8.197 %	\$10,508		\$10,508	\$2,333	\$12,841
Alternative Sentencing	1	1.639 %	\$2,102		\$2,102	\$467	\$2,569
East Fork Constable	2	3.279 %	\$4,203		\$4,203	\$933	\$5,136
FD234 Parks Operations	6	9.836 %	\$12,610		\$12,610	\$2,800	\$15,410
FD260 Senior Services Program	4	6.557 %	\$8,406		\$8,406	\$1,866	\$10,272
FD610 Gardnerville Town	3	4.918 %	\$6,305		\$6,305	\$1,400	\$7,705
FD630 Minden Town	5	8.197 %	\$10,508		\$10,508	\$2,333	\$12,841
FD650 East Fork Fire	4	6.557 %	\$8,406		\$8,406	\$1,866	\$10,272
Assessor	1	1.639 %	\$2,102		\$2,102	\$467	\$2,569
County Manager	2	3.279 %	\$4,203		\$4,203		\$4,203
Sheriff Administration	2	3.279 %	\$4,203		\$4,203	\$933	\$5,136
East Fork Justice Court	1	1.639 %	\$2,102		\$2,102	\$467	\$2,569
Juvenile Probation	1	1.639 %	\$2,102		\$2,102	\$467	\$2,569
Public Works Administration	4	6.557 %	\$8,406		\$8,406	\$1,866	\$10,272
FD234 Recreation	7	11.475 %	\$14,711		\$14,711	\$3,266	\$17,977
Tahoe Justice Court	1	1.639 %	\$2,102		\$2,102	\$467	\$2,569
FD620 Genoa Town	2	3.279 %	\$4,203		\$4,203	\$933	\$5,136
Information Technology	1	1.639 %	\$2,102		\$2,102		\$2,102
Recorder	1	1.639 %	\$2,102		\$2,102	\$467	\$2,569
FD202 NV Cooperative Ext	1	1.639 %	\$2,102		\$2,102	\$467	\$2,569
FD234 Library	1	1.639 %	\$2,102		\$2,102	\$467	\$2,569
FD216 Social Services	2	3.279 %	\$4,203		\$4,203	\$933	\$5,136
FD255 911 Emergency Svcs	1	1.642 %	\$2,099		\$2,099	\$466	\$2,565
<b>Total</b>	<b>61</b>	<b>100.000 %</b>	<b>\$128,197</b>		<b>\$128,197</b>	<b>\$27,064</b>	<b>\$155,261</b>

(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	1.613 %	\$672		\$672		\$672
Treasurer	5	0.896 %	\$373		\$373		\$373
Court Clerk	4	0.717 %	\$299		\$299		\$299
Tahoe General Services	3	0.538 %	\$224		\$224		\$224
East Fork Justice Court	6	1.075 %	\$448		\$448		\$448
Tahoe Justice Court	4	0.717 %	\$299		\$299		\$299
District Attorney	17	3.047 %	\$1,270		\$1,270		\$1,270
DA Child Support	5	0.896 %	\$373		\$373		\$373
District Court 1	2	0.358 %	\$149		\$149		\$149
District Court II	2	0.358 %	\$149		\$149		\$149
CASA	1	0.179 %	\$75		\$75		\$75
Juvenile Probation	10	1.792 %	\$747		\$747		\$747
JPO Detention Center	7	1.254 %	\$523		\$523		\$523
Court Computer System	1	0.179 %	\$75		\$75		\$75
East Fork Constable	1	0.179 %	\$75		\$75		\$75
Tahoe Constable	2	0.358 %	\$149		\$149		\$149
Records Management	2	0.358 %	\$149		\$149		\$149
Recorder	6	1.075 %	\$448		\$448		\$448
Sheriff Administration	118	21.147 %	\$8,814		\$8,814		\$8,814
County Manager	4	0.717 %	\$299		\$299		\$299
Finance	10	1.792 %	\$747		\$747		\$747
Community Development Admin	4	0.717 %	\$299		\$299		\$299
Community Development Building Dept	5	0.896 %	\$373		\$373		\$373
Community Development Planning	6	1.075 %	\$448		\$448		\$448
Community Development Engineering	4	0.717 %	\$299		\$299		\$299
Geographic Information Systems	5	0.896 %	\$373		\$373		\$373
Communications	3	0.538 %	\$224		\$224		\$224
Information Technology	10	1.792 %	\$747		\$747		\$747
FD255 911 Emergency Svcs	20	3.584 %	\$1,494		\$1,494		\$1,494
Weed Control	5	0.896 %	\$373		\$373		\$373
FD202 NV Cooperative Ext	2	0.358 %	\$149		\$149		\$149
FD210 DC Water District	1	0.179 %	\$75		\$75		\$75
FD211 Solid Waste Management	1	0.179 %	\$75		\$75		\$75
FD216 Social Services	8	1.434 %	\$598		\$598		\$598
FD232 Road Operating	9	1.613 %	\$672		\$672		\$672
FD242 China Spring Youth Camp	39	6.989 %	\$2,913		\$2,913		\$2,913
FD260 Senior Services Program	13	2.330 %	\$971		\$971		\$971
FD313.821 Vehicle Replacement	1	0.179 %	\$75		\$75		\$75
FD316 Zephyr Water Utility Dist	2	0.358 %	\$149		\$149		\$149
FD319 Cave Rock/Uppaway Water Sys	2	0.358 %	\$149		\$149		\$149
FD320 Skyland Water System	1	0.179 %	\$75		\$75		\$75

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>
FD325 Sewer Utility	5	0.896 %	\$373		\$373		\$373
FD430 Regional Transportation	1	0.179 %	\$75		\$75		\$75
FD650 East Fork Fire	72	12.903 %	\$5,378		\$5,378		\$5,378
FD610 Gardnerville Town	12	2.151 %	\$896		\$896		\$896
FD620 Genoa Town	3	0.538 %	\$224		\$224		\$224
FD630 Minden Town	15	2.688 %	\$1,120		\$1,120		\$1,120
Clerk	4	0.717 %	\$299		\$299		\$299
FD885 Mosquito District	1	0.179 %	\$75		\$75		\$75
FD309 Risk Management	1	0.179 %	\$75		\$75		\$75
Project Management	1	0.179 %	\$75		\$75		\$75
Economic Development	1	0.179 %	\$75		\$75		\$75
General Services	1	0.179 %	\$75		\$75		\$75
Animal Care & Services	4	0.717 %	\$299		\$299		\$299
FD234 Parks Operations	6	1.075 %	\$448		\$448		\$448
FD234 Rec Temp & Seasonal	13	2.330 %	\$971		\$971		\$971
FD234 Parks Temp & Seasonal	5	0.896 %	\$373		\$373		\$373
FD234 Recreation	7	1.254 %	\$523		\$523		\$523
FD234 Kahle Community Center	10	1.792 %	\$747		\$747		\$747
Alternative Sentencing	4	0.717 %	\$299		\$299		\$299
Security	3	0.538 %	\$224		\$224		\$224
FD234 Library	14	2.509 %	\$1,046		\$1,046		\$1,046
Building Services	3	0.538 %	\$224		\$224		\$224
FD324 Regional Water Fund							
FD326 Carson Valley Water Utility	7	1.254 %	\$523		\$523		\$523
FD313.829 Vehicle Maintenance	5	0.901 %	\$376		\$376		\$376
<b>Total</b>	<u>558</u>	<u>100.000 %</u>	<u>\$41,681</u>		<u>\$41,681</u>		<u>\$41,681</u>

(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 %	\$96,761		\$96,761		\$96,761
Total	100	100.000 %	\$96,761		\$96,761		\$96,761

(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	\$2,811	\$2,438		\$373	
Clerk	\$2,250	\$1,951		\$299	
Treasurer	\$2,811	\$2,438		\$373	
Communications	\$1,687	\$1,463		\$224	
General Services	\$563	\$488		\$75	
County Manager	\$6,453	\$1,951	\$4,203	\$299	
Information Technology	\$7,726	\$4,877	\$2,102	\$747	
Records Management	\$1,324	\$1,175		\$149	
District Attorney	\$13,827	\$9,988	\$2,569	\$1,270	
Building Services	\$1,987	\$1,763		\$224	
FD309 Risk Management	\$663	\$588		\$75	
Finance	\$11,759	\$5,876	\$5,136	\$747	
Project Management	\$663	\$588		\$75	
Economic Development	\$663	\$588		\$75	
Assessor	\$8,529	\$5,288	\$2,569	\$672	
Recorder	\$6,542	\$3,525	\$2,569	\$448	
Tahoe General Services	\$1,987	\$1,763		\$224	
Sheriff Administration	\$180,040	\$69,329	\$5,136	\$8,814	\$96,761
Animal Care & Services	\$2,650	\$2,351		\$299	
Court Clerk	\$2,650	\$2,351		\$299	
District Court 1	\$1,324	\$1,175		\$149	
District Court II	\$1,324	\$1,175		\$149	
CASA	\$663	\$588		\$75	
DA Child Support	\$3,310	\$2,937		\$373	
Juvenile Probation	\$9,192	\$5,876	\$2,569	\$747	
JPO Detention Center	\$17,477	\$4,113	\$12,841	\$523	
Court Computer System	\$663	\$588		\$75	
East Fork Justice Court	\$6,542	\$3,525	\$2,569	\$448	
Tahoe Justice Court	\$5,219	\$2,351	\$2,569	\$299	
Alternative Sentencing	\$5,219	\$2,351	\$2,569	\$299	
East Fork Constable	\$5,799	\$588	\$5,136	\$75	
Tahoe Constable	\$1,324	\$1,175		\$149	
Security	\$1,987	\$1,763		\$224	
Community Development Admin	\$2,650	\$2,351		\$299	
Community Development Building Dept	\$3,310	\$2,937		\$373	
Community Development Planning	\$3,973	\$3,525		\$448	
Community Development Engineering	\$2,650	\$2,351		\$299	
Public Works Administration	\$10,272		\$10,272		
Weed Control	\$3,310	\$2,937		\$373	
FD202 NV Cooperative Ext	\$3,893	\$1,175	\$2,569	\$149	

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>
FD210 DC Water District	\$663	\$588		\$75	
FD211 Solid Waste Management	\$663	\$588		\$75	
FD216 Social Services	\$10,434	\$4,700	\$5,136	\$598	
FD232 Road Operating	\$5,960	\$5,288		\$672	
FD234 Library	\$11,840	\$8,225	\$2,569	\$1,046	
FD234 Parks Operations	\$19,383	\$3,525	\$15,410	\$448	
FD234 Parks Temp & Seasonal	\$3,310	\$2,937		\$373	
FD234 Recreation	\$22,613	\$4,113	\$17,977	\$523	
FD234 Rec Temp & Seasonal	\$8,609	\$7,638		\$971	
FD234 Kahle Community Center	\$6,623	\$5,876		\$747	
FD242 China Spring Youth Camp	\$25,827	\$22,914		\$2,913	
FD255 911 Emergency Svcs	\$15,810	\$11,751	\$2,565	\$1,494	
FD260 Senior Services Program	\$18,881	\$7,638	\$10,272	\$971	
FD313.821 Vehicle Replacement	\$663	\$588		\$75	
FD313.829 Vehicle Maintenance	\$3,302	\$2,926		\$376	
FD316 Zephyr Water Utility Dist	\$1,324	\$1,175		\$149	
FD319 Cave Rock/Uppaway Water Sys	\$1,324	\$1,175		\$149	
FD320 Skyland Water System	\$663	\$588		\$75	
FD324 Regional Water Fund					
FD325 Sewer Utility	\$3,310	\$2,937		\$373	
FD326 Carson Valley Water Utility	\$4,636	\$4,113		\$523	
FD430 Regional Transportation	\$663	\$588		\$75	
FD610 Gardnerville Town	\$15,652	\$7,051	\$7,705	\$896	
FD620 Genoa Town	\$7,123	\$1,763	\$5,136	\$224	
FD630 Minden Town	\$22,774	\$8,813	\$12,841	\$1,120	
FD650 East Fork Fire	\$57,952	\$42,302	\$10,272	\$5,378	
FD885 Mosquito District	\$663	\$588		\$75	
Total	\$618,351	\$324,648	\$155,261	\$41,681	\$96,761

**SCHEDULE 11.01**

**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>
	\$152,718			\$152,718
Allocated additions:				
100000 - Building Use Charge	\$3,842		\$3,842	
100001 - Equipment Use Charge	\$9,976		\$9,976	
101190 - Communications	\$1,802	\$154	\$1,956	
101191 - General Services	\$3,931	\$217	\$4,148	
101122 - County Manager	\$712	\$67	\$779	
101192 - Information Technology	\$7,129	\$363	\$7,492	
101194 - Human Resources	\$1,124	\$200	\$1,324	
101521 - Building Services		\$16,200	\$16,200	
309817 - FD309 Risk Management		\$457	\$457	
101172 - Finance		\$2,343	\$2,343	
Total allocated additions:	<u>\$28,516</u>	<u>\$20,001</u>	<u>\$48,517</u>	<u>\$48,517</u>
Total to be allocated	<u><b>\$181,234</b></u>	<u><b>\$20,001</b></u>		<u><b>\$201,235</b></u>

Records Management  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; 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>
<b>Wages &amp; Benefits</b>									
SALARIES & WAGES	\$85,235	\$11,609	\$4,696	\$15,598	\$26,159	\$6,128	\$6,614	\$7,458	\$6,973
FRINGE BENEFITS	\$35,227	\$4,798	\$1,941	\$6,447	\$10,811	\$2,533	\$2,734	\$3,082	\$2,881
<b>Other Expense and Cost</b>									
SERVICES & SUPPLIES	\$5,473	\$745	\$302	\$1,002	\$1,680	\$394	\$425	\$479	\$446
MAINT OFFICE EQUIP	\$14,288			\$3,143	\$11,145				
RECYCLING	\$3,821					\$3,821			
FILM	\$8,674			\$8,674					
Departmental Expenditures	\$152,718	\$17,152	\$6,939	\$34,864	\$49,795	\$12,876	\$9,773	\$11,019	\$10,300
Additions: 1st									
Other	\$28,516	\$28,516							
Functional Cost	\$181,234	\$45,668	\$6,939	\$34,864	\$49,795	\$12,876	\$9,773	\$11,019	\$10,300
Reallocate Admin		(\$45,668)	\$2,338	\$11,745	\$16,774	\$4,338	\$3,292	\$3,712	\$3,469
Allocable Costs	\$181,234		\$9,277	\$46,609	\$66,569	\$17,214	\$13,065	\$14,731	\$13,769
<b>1st Allocation</b>	<b>\$181,234</b>		<b>\$9,277</b>	<b>\$46,609</b>	<b>\$66,569</b>	<b>\$17,214</b>	<b>\$13,065</b>	<b>\$14,731</b>	<b>\$13,769</b>
Additions: 2nd									
Other	\$20,001	\$20,001							
Functional Cost	\$20,001	\$20,001							
Reallocate Admin		(\$20,001)	\$1,024	\$5,144	\$7,347	\$1,900	\$1,442	\$1,626	\$1,518
Allocable Costs	\$20,001		\$1,024	\$5,144	\$7,347	\$1,900	\$1,442	\$1,626	\$1,518
<b>2nd Allocation</b>	<b>\$20,001</b>		<b>\$1,024</b>	<b>\$5,144</b>	<b>\$7,347</b>	<b>\$1,900</b>	<b>\$1,442</b>	<b>\$1,626</b>	<b>\$1,518</b>
<b>Total allocated</b>	<b>\$201,235</b>		<b>\$10,301</b>	<b>\$51,753</b>	<b>\$73,916</b>	<b>\$19,114</b>	<b>\$14,507</b>	<b>\$16,357</b>	<b>\$15,287</b>

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 %	\$9,277		\$9,277	\$1,024	\$10,301
Total	1	100.000 %	\$9,277		\$9,277	\$1,024	\$10,301

(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	20	4.283 %	\$1,996		\$1,996	\$220	\$2,216
District Attorney	31	6.638 %	\$3,094		\$3,094	\$341	\$3,435
Recorder	357	76.445 %	\$35,630		\$35,630	\$3,932	\$39,562
All Other	59	12.634 %	\$5,889		\$5,889	\$651	\$6,540
Total	467	100.000 %	\$46,609		\$46,609	\$5,144	\$51,753

(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	132	73.333 %	\$48,817		\$48,817	\$5,418	\$54,235
Clerk	1	0.556 %	\$370		\$370		\$370
Community Development Admin	36	20.000 %	\$13,314		\$13,314	\$1,478	\$14,792
Public Works Administration	11	6.111 %	\$4,068		\$4,068	\$451	\$4,519
<b>Total</b>	<b>180</b>	<b>100.000 %</b>	<b>\$66,569</b>		<b>\$66,569</b>	<b>\$7,347</b>	<b>\$73,916</b>

(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>
Sheriff Administration	37	3.484 %	\$600		\$600	\$81	\$681
District Attorney	642	60.452 %	\$10,406		\$10,406	\$1,407	\$11,813
FD216 Social Services	6	0.565 %	\$97		\$97	\$13	\$110
Animal Care & Services	4	0.377 %	\$65		\$65	\$9	\$74
East Fork Justice Court	14	1.318 %	\$227		\$227	\$31	\$258
Human Resources	69	6.497 %	\$1,118		\$1,118		\$1,118
Assessor	6	0.565 %	\$97		\$97	\$13	\$110
DA Child Support	56	5.273 %	\$908		\$908	\$123	\$1,031
Clerk	126	11.864 %	\$2,042		\$2,042		\$2,042
Finance	25	2.354 %	\$405		\$405	\$55	\$460
Court Clerk	8	0.753 %	\$130		\$130	\$18	\$148
Recorder	7	0.659 %	\$113		\$113	\$15	\$128
FD260 Senior Services Program	61	5.744 %	\$989		\$989	\$134	\$1,123
Tahoe Justice Court	1	0.095 %	\$17		\$17	\$1	\$18
<b>Total</b>	<u>1,062</u>	<u>100.000 %</u>	<u>\$17,214</u>		<u>\$17,214</u>	<u>\$1,900</u>	<u>\$19,114</u>

(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>
District Attorney	67	14.135 %	\$1,847		\$1,847	\$227	\$2,074
Court Clerk	192	40.506 %	\$5,292		\$5,292	\$650	\$5,942
East Fork Justice Court	20	4.219 %	\$551		\$551	\$68	\$619
FD216 Social Services	8	1.688 %	\$221		\$221	\$27	\$248
Animal Care & Services	1	0.211 %	\$28		\$28	\$3	\$31
Assessor	4	0.844 %	\$110		\$110	\$14	\$124
Clerk	38	8.017 %	\$1,047		\$1,047		\$1,047
Finance	131	27.637 %	\$3,611		\$3,611	\$443	\$4,054
Sheriff Administration	3	0.633 %	\$83		\$83	\$10	\$93
Human Resources	10	2.110 %	\$275		\$275		\$275
<b>Total</b>	<u>474</u>	<u>100.000 %</u>	<u>\$13,065</u>		<u>\$13,065</u>	<u>\$1,442</u>	<u>\$14,507</u>

(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	3	0.360 %	\$53		\$53	\$6	\$59
DA Child Support	11	1.319 %	\$194		\$194	\$23	\$217
Community Development Admin	119	14.269 %	\$2,102		\$2,102	\$248	\$2,350
Finance	31	3.717 %	\$548		\$548	\$65	\$613
Sheriff Administration	6	0.719 %	\$106		\$106	\$13	\$119
District Attorney	47	5.635 %	\$830		\$830	\$98	\$928
Court Clerk	366	43.885 %	\$6,465		\$6,465	\$763	\$7,228
East Fork Justice Court	131	15.707 %	\$2,314		\$2,314	\$273	\$2,587
Human Resources	35	4.197 %	\$618		\$618		\$618
Recorder	17	2.038 %	\$300		\$300	\$35	\$335
FD216 Social Services	23	2.758 %	\$406		\$406	\$48	\$454
Treasurer	1	0.120 %	\$18		\$18		\$18
Tahoe Justice Court	21	2.518 %	\$371		\$371	\$44	\$415
Clerk	17	2.038 %	\$300		\$300		\$300
FD260 Senior Services Program	1	0.120 %	\$18		\$18	\$2	\$20
FD650 East Fork Fire	1	0.120 %	\$18		\$18	\$2	\$20
Communications	1	0.120 %	\$18		\$18		\$18
Animal Care & Services	3	0.360 %	\$52		\$52	\$6	\$58
<b>Total</b>	<b>834</b>	<b>100.000 %</b>	<b>\$14,731</b>		<b>\$14,731</b>	<b>\$1,626</b>	<b>\$16,357</b>

(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	375	91.463 %	\$12,594		\$12,594	\$1,388	\$13,982
District Attorney	30	7.317 %	\$1,007		\$1,007	\$111	\$1,118
East Fork Justice Court	3	0.732 %	\$101		\$101	\$11	\$112
Tahoe Justice Court	2	0.488 %	\$67		\$67	\$8	\$75
<b>Total</b>	<b>410</b>	<b>100.000 %</b>	<b>\$13,769</b>		<b>\$13,769</b>	<b>\$1,518</b>	<b>\$15,287</b>

(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	\$3,759			\$370	\$2,042	\$1,047	\$300	
Treasurer	\$18						\$18	
Communications	\$18						\$18	
Human Resources	\$2,011				\$1,118	\$275	\$618	
District Attorney	\$73,603		\$3,435	\$54,235	\$11,813	\$2,074	\$928	\$1,118
Finance	\$5,127				\$460	\$4,054	\$613	
Assessor	\$293				\$110	\$124	\$59	
Recorder	\$50,326	\$10,301	\$39,562		\$128		\$335	
Sheriff Administration	\$17,091		\$2,216		\$681	\$93	\$119	\$13,982
Animal Care & Services	\$163				\$74	\$31	\$58	
Court Clerk	\$13,318				\$148	\$5,942	\$7,228	
DA Child Support	\$1,248				\$1,031		\$217	
East Fork Justice Court	\$3,576				\$258	\$619	\$2,587	\$112
Tahoe Justice Court	\$508				\$18		\$415	\$75
Community Development Admin	\$17,142			\$14,792			\$2,350	
Public Works Administration	\$4,519			\$4,519				
FD216 Social Services	\$812				\$110	\$248	\$454	
FD260 Senior Services Program	\$1,143				\$1,123		\$20	
FD650 East Fork Fire	\$20						\$20	
All Other	\$6,540		\$6,540					
<b>Total</b>	<b>\$201,235</b>	<b>\$10,301</b>	<b>\$51,753</b>	<b>\$73,916</b>	<b>\$19,114</b>	<b>\$14,507</b>	<b>\$16,357</b>	<b>\$15,287</b>

**SCHEDULE 12.01**

**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.

Prepared by:

District Attorney  
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$2,082,680			\$2,082,680
Deductions:				
ELECTED OFFICIAL SALARY	(\$115,236)			
ELECTED OFFICIAL BENEFITS	(\$32,009)			
WITNESS FEES	(\$6,712)			
Total deductions:	<u>(\$153,957)</u>			<u>(\$153,957)</u>
Allocated additions:				
100000 - Building Use Charge	\$11,436		\$11,436	
100001 - Equipment Use Charge	\$15,739		\$15,739	
101152 - Geographic Information Systems	\$2,624	\$285	\$2,909	
101182 - Clerk	\$380	\$102	\$482	
101190 - Communications	\$9,950	\$843	\$10,793	
101191 - General Services	\$23,611	\$1,380	\$24,991	
101122 - County Manager	\$9,712	\$918	\$10,630	
101192 - Information Technology	\$17,060	\$877	\$17,937	
101194 - Human Resources	\$11,662	\$2,165	\$13,827	
101195 - Records Management	\$66,001	\$7,602	\$73,603	
101521 - Building Services		\$20,836	\$20,836	
309817 - FD309 Risk Management		\$3,888	\$3,888	
101172 - Finance		\$18,774	\$18,774	
Total allocated additions:	<u>\$168,175</u>	<u>\$57,670</u>	<u>\$225,845</u>	<u>\$225,845</u>
Total to be allocated	<u><u>\$2,096,898</u></u>	<u><u>\$57,670</u></u>		<u><u>\$2,154,568</u></u>

District Attorney  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Investigations</u>	<u>Criminal</u>	<u>Special Victims Investigations</u>	<u>Civil</u>
<b><u>Wages &amp; Benefits</u></b>						
SALARIES & WAGES	\$1,268,500	\$189,007	\$34,503	\$635,519	\$89,302	\$320,169
FRINGE BENEFITS	\$499,489	\$74,424	\$13,586	\$250,244	\$35,164	\$126,071
<b><u>Other Expense and Cost</u></b>						
SERVICES & SUPPLIES	\$58,447	\$8,709	\$1,590	\$29,282	\$4,115	\$14,751
TRAVEL	\$3,377			\$3,377		
MOTOR POOL EXPENSE	\$3,000		\$1,500	\$1,500		
MEMBERSHIPS	\$6,280			\$3,705		\$2,575
CELLULAR PHONES	\$1,515		\$758	\$757		
SOFTWARE	\$32,234		\$11,604	\$20,630		
ELECTED OFFICIAL SALARY	\$115,236	\$115,236				
ELECTED OFFICIAL BENEFITS	\$32,009	\$32,009				
WITNESS FEES	\$6,712	\$6,712				
SERV/SUPP GRANTS	\$55,881				\$55,881	
Departmental Expenditures	\$2,082,680	\$426,097	\$63,541	\$945,014	\$184,462	\$463,566
<b><u>Cost Adjustments</u></b>						
Deductions	(\$153,957)	(\$153,957)				
Additions: 1st						
Other	\$168,175	\$168,175				
Functional Cost	\$2,096,898	\$440,315	\$63,541	\$945,014	\$184,462	\$463,566
Reallocate Admin		(\$440,315)	\$16,889	\$251,182	\$49,029	\$123,215
Allocable Costs	\$2,096,898		\$80,430	\$1,196,196	\$233,491	\$586,781
Unallocated	(\$1,510,117)		(\$80,430)	(\$1,196,196)	(\$233,491)	
<b>1st Allocation</b>	<b>\$586,781</b>					<b>\$586,781</b>
Additions: 2nd						
Other	\$57,670	\$57,670				
Functional Cost	\$57,670	\$57,670				
Reallocate Admin		(\$57,670)	\$2,212	\$32,898	\$6,422	\$16,138
Allocable Costs	\$57,670		\$2,212	\$32,898	\$6,422	\$16,138
Unallocated	(\$41,532)		(\$2,212)	(\$32,898)	(\$6,422)	
<b>2nd Allocation</b>	<b>\$16,138</b>					<b>\$16,138</b>
<b>Total allocated</b>	<b>\$602,919</b>					<b>\$602,919</b>

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	399	15.789 %	\$92,650		\$92,650	\$3,341	\$95,991
County Manager	17	0.673 %	\$3,947		\$3,947		\$3,947
Economic Development	1	0.040 %	\$232		\$232	\$8	\$240
Assessor	133	5.263 %	\$30,883		\$30,883	\$1,114	\$31,997
Finance	63	2.493 %	\$14,629		\$14,629	\$528	\$15,157
Recorder	60	2.374 %	\$13,932		\$13,932	\$502	\$14,434
Clerk	14	0.554 %	\$3,251		\$3,251		\$3,251
Treasurer	14	0.554 %	\$3,251		\$3,251		\$3,251
General Services	289	11.436 %	\$67,107		\$67,107		\$67,107
Information Technology	4	0.158 %	\$929		\$929		\$929
Human Resources	262	10.368 %	\$60,838		\$60,838		\$60,838
Sheriff Administration Services	16	0.633 %	\$3,715		\$3,715	\$134	\$3,849
Sheriff-General Investigation	53	2.097 %	\$12,307		\$12,307	\$444	\$12,751
Animal Care & Services	52	2.058 %	\$12,075		\$12,075	\$435	\$12,510
Juvenile Probation	7	0.277 %	\$1,625		\$1,625	\$59	\$1,684
East Fork Constable	1	0.040 %	\$232		\$232	\$8	\$240
Tahoe Constable	1	0.040 %	\$232		\$232	\$8	\$240
Community Development Admin	78	3.087 %	\$18,112		\$18,112	\$653	\$18,765
Community Development Building Dept	318	12.584 %	\$73,841		\$73,841	\$2,663	\$76,504
Community Development Planning	233	9.220 %	\$54,104		\$54,104	\$1,951	\$56,055
Community Development Engineering	126	4.986 %	\$29,258		\$29,258	\$1,055	\$30,313
Public Works Administration	70	2.770 %	\$16,254		\$16,254	\$586	\$16,840
Building Services	14	0.554 %	\$3,251		\$3,251	\$117	\$3,368
Public Works Utilities	70	2.770 %	\$16,254		\$16,254	\$586	\$16,840
FD204 Airport	16	0.633 %	\$3,715		\$3,715	\$134	\$3,849
FD210 DC Water District	25	0.989 %	\$5,805		\$5,805	\$209	\$6,014
FD216 Social Services	35	1.385 %	\$8,127		\$8,127	\$293	\$8,420
FD232 Road Operating	7	0.277 %	\$1,625		\$1,625	\$59	\$1,684
FD242 China Spring Youth Camp	7	0.277 %	\$1,625		\$1,625	\$59	\$1,684
FD260 Senior Services Program	4	0.158 %	\$929		\$929	\$33	\$962
FD605 Dc Redevelopment Admin	33	1.306 %	\$7,663		\$7,663	\$276	\$7,939
FD650 East Fork Fire	10	0.396 %	\$2,322		\$2,322	\$84	\$2,406
Sheriff Administration	95	3.761 %	\$22,061		\$22,061	\$799	\$22,860
<b>Total</b>	<b>2,527</b>	<b>100.000 %</b>	<b>\$586,781</b>		<b>\$586,781</b>	<b>\$16,138</b>	<b>\$602,919</b>

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

Source: Mark Jackson

District Attorney  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Civil</u>
Clerk	\$3,251	\$3,251
Treasurer	\$3,251	\$3,251
General Services	\$67,107	\$67,107
County Manager	\$3,947	\$3,947
Information Technology	\$929	\$929
Human Resources	\$60,838	\$60,838
Building Services	\$3,368	\$3,368
Finance	\$15,157	\$15,157
County Commissioners	\$95,991	\$95,991
Economic Development	\$240	\$240
Assessor	\$31,997	\$31,997
Recorder	\$14,434	\$14,434
Sheriff Administration	\$22,860	\$22,860
Sheriff Administration Services	\$3,849	\$3,849
Sheriff-General Investigation	\$12,751	\$12,751
Animal Care & Services	\$12,510	\$12,510
Juvenile Probation	\$1,684	\$1,684
East Fork Constable	\$240	\$240
Tahoe Constable	\$240	\$240
Community Development Admin	\$18,765	\$18,765
Community Development Building Dept	\$76,504	\$76,504
Community Development Planning	\$56,055	\$56,055
Community Development Engineering	\$30,313	\$30,313
Public Works Administration	\$16,840	\$16,840
Public Works Utilities	\$16,840	\$16,840
FD204 Airport	\$3,849	\$3,849
FD210 DC Water District	\$6,014	\$6,014
FD216 Social Services	\$8,420	\$8,420
FD232 Road Operating	\$1,684	\$1,684
FD242 China Spring Youth Camp	\$1,684	\$1,684
FD260 Senior Services Program	\$962	\$962
FD605 Dc Redevelopment Admin	\$7,939	\$7,939
FD650 East Fork Fire	\$2,406	\$2,406
Total	<u>\$602,919</u>	<u>\$602,919</u>

**SCHEDULE 13.01**

**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**

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$902,189			\$902,189
Allocated additions:				
100000 - Building Use Charge	\$3,845		\$3,845	
101152 - Geographic Information Systems	\$1,269	\$138	\$1,407	
101190 - Communications	\$2,087	\$179	\$2,266	
101191 - General Services	\$15,671	\$866	\$16,537	
101122 - County Manager	\$4,207	\$398	\$4,605	
101192 - Information Technology	\$5,054	\$259	\$5,313	
101194 - Human Resources	\$1,687	\$300	\$1,987	
101341 - District Attorney	\$3,251	\$117	\$3,368	
309817 - FD309 Risk Management		\$686	\$686	
101172 - Finance		\$13,259	\$13,259	
Total allocated additions:	<u>\$37,071</u>	<u>\$16,202</u>	<u>\$53,273</u>	<u>\$53,273</u>
Total to be allocated	<u><u>\$939,260</u></u>	<u><u>\$16,202</u></u>		<u><u>\$955,462</u></u>

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

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Building Maintenance</u>	<u>Utilities</u>	<u>Janitorial Services</u>	<u>Jail Supplies</u>
<b><u>Wages &amp; Benefits</u></b>						
SALARIES & WAGES	\$149,672		\$149,672			
FRINGE BENEFITS	\$56,158		\$56,158			
<b><u>Other Expense and Cost</u></b>						
SERVICES & SUPPLIES	\$226,402		\$226,402			
UTILITIES	\$309,994			\$309,994		
JANITORIAL SERVICES	\$133,552				\$133,552	
INSTITUTIONAL SUPPLIES	\$26,411					\$26,411
Departmental Expenditures	\$902,189		\$432,232	\$309,994	\$133,552	\$26,411
Additions: 1st						
Other	\$37,071	\$37,071				
Functional Cost	\$939,260	\$37,071	\$432,232	\$309,994	\$133,552	\$26,411
Reallocate Admin		(\$37,071)	\$17,760	\$12,738	\$5,488	\$1,085
Allocable Costs	\$939,260		\$449,992	\$322,732	\$139,040	\$27,496
<b>1st Allocation</b>	<b>\$939,260</b>		<b>\$449,992</b>	<b>\$322,732</b>	<b>\$139,040</b>	<b>\$27,496</b>
Additions: 2nd						
Other	\$16,202	\$16,202				
Functional Cost	\$16,202	\$16,202				
Reallocate Admin		(\$16,202)	\$7,762	\$5,567	\$2,398	\$475
Allocable Costs	\$16,202		\$7,762	\$5,567	\$2,398	\$475
<b>2nd Allocation</b>	<b>\$16,202</b>		<b>\$7,762</b>	<b>\$5,567</b>	<b>\$2,398</b>	<b>\$475</b>
<b>Total allocated</b>	<b>\$955,462</b>		<b>\$457,754</b>	<b>\$328,299</b>	<b>\$141,438</b>	<b>\$27,971</b>

**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 %	\$4,563		\$4,563	\$89	\$4,652
County Manager	2,414	1.224 %	\$5,507		\$5,507		\$5,507
Geographic Information Systems	1,071	0.543 %	\$2,443		\$2,443		\$2,443
Assessor	2,531	1.283 %	\$5,774		\$5,774	\$113	\$5,887
Finance	1,604	0.813 %	\$3,659		\$3,659	\$72	\$3,731
Clerk	3,018	1.530 %	\$6,885		\$6,885		\$6,885
Treasurer	3,019	1.531 %	\$6,888		\$6,888		\$6,888
Communications	1,184	0.600 %	\$2,701		\$2,701		\$2,701
General Services	1,817	0.921 %	\$4,145		\$4,145		\$4,145
Human Resources	1,838	0.932 %	\$4,193		\$4,193		\$4,193
Records Management	4,800	2.434 %	\$10,951		\$10,951		\$10,951
Sheriff Administration	44,345	22.483 %	\$101,172		\$101,172	\$1,981	\$103,153
Animal Care & Services	3,250	1.648 %	\$7,415		\$7,415	\$145	\$7,560
District Court 1	3,431	1.740 %	\$7,828		\$7,828	\$153	\$7,981
District Court II	3,430	1.739 %	\$7,825		\$7,825	\$153	\$7,978
District Attorney	4,299	2.180 %	\$9,808		\$9,808		\$9,808
Juvenile Probation	2,345	1.189 %	\$5,350		\$5,350	\$105	\$5,455
JPO Detention Center	4,436	2.249 %	\$10,121		\$10,121	\$198	\$10,319
East Fork Justice Court	5,466	2.771 %	\$12,470		\$12,470	\$244	\$12,714
Alternative Sentencing	557	0.282 %	\$1,271		\$1,271	\$25	\$1,296
East Fork Constable	196	0.099 %	\$447		\$447	\$9	\$456
Community Development Admin	6,670	3.382 %	\$15,217		\$15,217	\$298	\$15,515
Public Works Administration	3,900	1.977 %	\$8,898		\$8,898	\$174	\$9,072
CASA	624	0.316 %	\$1,424		\$1,424	\$28	\$1,452
FD255 911 Emergency Svcs	981	0.497 %	\$2,238		\$2,238	\$44	\$2,282
FD232 Road Operating	750	0.380 %	\$1,711		\$1,711	\$33	\$1,744
FD216 Social Services	5,280	2.677 %	\$12,046		\$12,046	\$236	\$12,282
FD260 Senior Services Program	9,200	4.664 %	\$20,989		\$20,989	\$411	\$21,400
FD234 Library	14,600	7.402 %	\$33,309		\$33,309	\$652	\$33,961
FD202 NV Cooperative Ext	4,000	2.028 %	\$9,126		\$9,126	\$179	\$9,305
All Other	42,482	21.538 %	\$96,921		\$96,921	\$1,898	\$98,819
FD313.829 Vehicle Maintenance	11,700	5.934 %	\$26,697		\$26,697	\$522	\$27,219
<b>Total</b>	<b>197,238</b>	<b>100.000 %</b>	<b>\$449,992</b>		<b>\$449,992</b>	<b>\$7,762</b>	<b>\$457,754</b>

(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 %	\$4,171		\$4,171	\$81	\$4,252
County Manager	2,553	0.855 %	\$2,758		\$2,758		\$2,758
Assessor	4,887	1.636 %	\$5,279		\$5,279	\$102	\$5,381
Finance	1,696	0.568 %	\$1,832		\$1,832	\$35	\$1,867
Clerk	5,827	1.950 %	\$6,294		\$6,294		\$6,294
Treasurer	5,828	1.951 %	\$6,295		\$6,295		\$6,295
General Services	4,531	1.517 %	\$4,894		\$4,894		\$4,894
Human Resources	1,944	0.651 %	\$2,100		\$2,100		\$2,100
Records Management	3,487	1.167 %	\$3,767		\$3,767		\$3,767
Sheriff Administration	82,327	27.555 %	\$88,930		\$88,930	\$1,719	\$90,649
Animal Care & Services	13,296	4.450 %	\$14,362		\$14,362	\$278	\$14,640
District Court 1	5,765	1.930 %	\$6,227		\$6,227	\$120	\$6,347
District Court II	5,765	1.930 %	\$6,227		\$6,227	\$120	\$6,347
District Attorney	7,917	2.650 %	\$8,552		\$8,552		\$8,552
Juvenile Probation	3,941	1.319 %	\$4,257		\$4,257	\$82	\$4,339
JPO Detention Center	11,061	3.702 %	\$11,948		\$11,948	\$231	\$12,179
East Fork Justice Court	11,778	3.942 %	\$12,723		\$12,723	\$246	\$12,969
Alternative Sentencing	936	0.313 %	\$1,011		\$1,011	\$20	\$1,031
East Fork Constable	375	0.126 %	\$405		\$405	\$8	\$413
Community Development Admin	7,054	2.361 %	\$7,620		\$7,620	\$147	\$7,767
Public Works Administration	3,291	1.102 %	\$3,555		\$3,555	\$69	\$3,624
CASA	1,049	0.351 %	\$1,133		\$1,133	\$22	\$1,155
FD216 Social Services	1,945	0.651 %	\$2,101		\$2,101	\$41	\$2,142
All Other	107,654	36.031 %	\$116,291		\$116,291	\$2,246	\$118,537
<b>Total</b>	<b>298,768</b>	<b>100.000 %</b>	<b>\$322,732</b>		<b>\$322,732</b>	<b>\$5,567</b>	<b>\$328,299</b>

(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 %	\$2,164		\$2,164	\$43	\$2,207
County Manager	2,998	2.366 %	\$3,290		\$3,290		\$3,290
Assessor	2,496	1.970 %	\$2,739		\$2,739	\$54	\$2,793
Finance	1,992	1.572 %	\$2,186		\$2,186	\$43	\$2,229
Clerk	2,976	2.349 %	\$3,266		\$3,266		\$3,266
Treasurer	2,977	2.350 %	\$3,267		\$3,267		\$3,267
General Services	991	0.782 %	\$1,088		\$1,088		\$1,088
Human Resources	2,283	1.802 %	\$2,505		\$2,505		\$2,505
Records Management	1,350	1.066 %	\$1,482		\$1,482		\$1,482
Sheriff Administration	25,788	20.354 %	\$28,300		\$28,300	\$558	\$28,858
Animal Care & Services	3,684	2.908 %	\$4,043		\$4,043	\$80	\$4,123
District Court 1	1,783	1.407 %	\$1,957		\$1,957	\$39	\$1,996
District Court II	1,784	1.408 %	\$1,958		\$1,958	\$39	\$1,997
District Attorney	2,256	1.781 %	\$2,476		\$2,476		\$2,476
DA Child Support	4,776	3.770 %	\$5,241		\$5,241	\$103	\$5,344
Juvenile Probation	1,219	0.962 %	\$1,338		\$1,338	\$26	\$1,364
JPO Detention Center	2,418	1.908 %	\$2,654		\$2,654	\$52	\$2,706
East Fork Justice Court	2,922	2.306 %	\$3,207		\$3,207	\$63	\$3,270
Alternative Sentencing	290	0.229 %	\$318		\$318	\$6	\$324
East Fork Constable	103	0.081 %	\$113		\$113	\$2	\$115
Community Development Admin	8,284	6.538 %	\$9,091		\$9,091	\$179	\$9,270
CASA	324	0.256 %	\$356		\$356	\$7	\$363
FD255 911 Emergency Svcs	6,075	4.795 %	\$6,667		\$6,667	\$131	\$6,798
FD216 Social Services	425	0.335 %	\$466		\$466	\$9	\$475
FD204 Airport	6,111	4.823 %	\$6,706		\$6,706	\$132	\$6,838
FD260 Senior Services Program	8,892	7.018 %	\$9,758		\$9,758	\$192	\$9,950
All Other	29,528	23.308 %	\$32,404		\$32,404	\$640	\$33,044
<b>Total</b>	<b>126,697</b>	<b>100.000 %</b>	<b>\$139,040</b>		<b>\$139,040</b>	<b>\$2,398</b>	<b>\$141,438</b>

(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 %	\$27,496		\$27,496	\$475	\$27,971
Total	1	100.000 %	\$27,496		\$27,496	\$475	\$27,971

(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	\$2,443	\$2,443			
Clerk	\$16,445	\$6,885	\$6,294	\$3,266	
Treasurer	\$16,450	\$6,888	\$6,295	\$3,267	
Communications	\$2,701	\$2,701			
General Services	\$10,127	\$4,145	\$4,894	\$1,088	
County Manager	\$11,555	\$5,507	\$2,758	\$3,290	
Human Resources	\$8,798	\$4,193	\$2,100	\$2,505	
Records Management	\$16,200	\$10,951	\$3,767	\$1,482	
District Attorney	\$20,836	\$9,808	\$8,552	\$2,476	
Finance	\$7,827	\$3,731	\$1,867	\$2,229	
County Commissioners	\$11,111	\$4,652	\$4,252	\$2,207	
Assessor	\$14,061	\$5,887	\$5,381	\$2,793	
Sheriff Administration	\$222,660	\$103,153	\$90,649	\$28,858	
Sheriff Jail	\$27,971				\$27,971
Animal Care & Services	\$26,323	\$7,560	\$14,640	\$4,123	
District Court 1	\$16,324	\$7,981	\$6,347	\$1,996	
District Court II	\$16,322	\$7,978	\$6,347	\$1,997	
CASA	\$2,970	\$1,452	\$1,155	\$363	
DA Child Support	\$5,344			\$5,344	
Juvenile Probation	\$11,158	\$5,455	\$4,339	\$1,364	
JPO Detention Center	\$25,204	\$10,319	\$12,179	\$2,706	
East Fork Justice Court	\$28,953	\$12,714	\$12,969	\$3,270	
Alternative Sentencing	\$2,651	\$1,296	\$1,031	\$324	
East Fork Constable	\$984	\$456	\$413	\$115	
Community Development Admin	\$32,552	\$15,515	\$7,767	\$9,270	
Public Works Administration	\$12,696	\$9,072	\$3,624		
FD202 NV Cooperative Ext	\$9,305	\$9,305			
FD204 Airport	\$6,838			\$6,838	
FD216 Social Services	\$14,899	\$12,282	\$2,142	\$475	
FD232 Road Operating	\$1,744	\$1,744			
FD234 Library	\$33,961	\$33,961			
FD255 911 Emergency Svcs	\$9,080	\$2,282		\$6,798	
FD260 Senior Services Program	\$31,350	\$21,400		\$9,950	
FD313.829 Vehicle Maintenance	\$27,219	\$27,219			
All Other	\$250,400	\$98,819	\$118,537	\$33,044	
<b>Total</b>	<b>\$955,462</b>	<b>\$457,754</b>	<b>\$328,299</b>	<b>\$141,438</b>	<b>\$27,971</b>

**SCHEDULE 14.01**

**RISK MANAGEMENT**

NATURE AND EXTENT OF SERVICE

The Risk Management 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 Risk Managment 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 Risk Management  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$2,514,059			\$2,514,059
Allocated additions:				
101186 - Treasurer	\$2,743	\$560	\$3,303	
101190 - Communications	\$38	\$3	\$41	
101122 - County Manager	\$12,167	\$1,136	\$13,303	
101194 - Human Resources	\$563	\$100	\$663	
309817 - FD309 Risk Management		\$229	\$229	
101172 - Finance		\$16,354	\$16,354	
Total allocated additions:	<u>\$15,511</u>	<u>\$18,382</u>	<u>\$33,893</u>	<u>\$33,893</u>
Total to be allocated	<u>\$2,529,570</u>	<u>\$18,382</u>		<u>\$2,547,952</u>

FD309 Risk Management  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Insurance Administration</u>	<u>Insurance</u>
<b><u>Wages &amp; Benefits</u></b>				
SALARIES & WAGES	\$61,854		\$61,854	
FRINGE BENEFITS	\$23,222		\$23,222	
<b><u>Other Expense and Cost</u></b>				
SERVICES & SUPPLIES	\$42,673		\$42,673	
UNEMPLOYMENT INS LIABILITY	\$95,807			\$95,807
WORKER'S COMP	\$676,543			\$676,543
PACT	\$1,456,352			\$1,456,352
DEDUCTIBLE	\$282,793			\$282,793
Departmental Expenditures	(\$125,185)			(\$125,185)
	\$2,514,059		\$127,749	\$2,386,310
Additions: 1st				
Other	\$15,511	\$15,511		
Functional Cost	\$2,529,570	\$15,511	\$127,749	\$2,386,310
Reallocate Admin		(\$15,511)	\$788	\$14,723
Allocable Costs	\$2,529,570		\$128,537	\$2,401,033
Unallocated	(\$2,401,033)			(\$2,401,033)
<b>1st Allocation</b>	<b>\$128,537</b>		<b>\$128,537</b>	
Additions: 2nd				
Other	\$18,382	\$18,382		
Functional Cost	\$18,382	\$18,382		
Reallocate Admin		(\$18,382)	\$934	\$17,448
Allocable Costs	\$18,382		\$934	\$17,448
Unallocated	(\$17,448)			(\$17,448)
<b>2nd Allocation</b>	<b>\$934</b>		<b>\$934</b>	
<b>Total allocated</b>	<b>\$129,471</b>		<b>\$129,471</b>	

FD309 Risk Management  
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	1.601 %	\$2,058		\$2,058	\$17	\$2,075
Treasurer	5	0.890 %	\$1,144		\$1,144		\$1,144
Court Clerk	4	0.712 %	\$915		\$915	\$7	\$922
Tahoe General Services	3	0.534 %	\$686		\$686	\$6	\$692
East Fork Justice Court	6	1.068 %	\$1,372		\$1,372	\$11	\$1,383
Tahoe Justice Court	4	0.712 %	\$915		\$915	\$7	\$922
District Attorney	17	3.025 %	\$3,888		\$3,888		\$3,888
DA Child Support	5	0.890 %	\$1,144		\$1,144	\$9	\$1,153
District Court 1	2	0.356 %	\$457		\$457	\$4	\$461
District Court II	2	0.356 %	\$457		\$457	\$4	\$461
CASA	1	0.178 %	\$229		\$229	\$2	\$231
Juvenile Probation	10	1.779 %	\$2,287		\$2,287	\$19	\$2,306
JPO Detention Center	7	1.246 %	\$1,601		\$1,601	\$13	\$1,614
Court Computer System	1	0.178 %	\$229		\$229	\$2	\$231
East Fork Constable	1	0.178 %	\$229		\$229	\$2	\$231
Tahoe Constable	2	0.356 %	\$457		\$457	\$4	\$461
Records Management	2	0.356 %	\$457		\$457		\$457
Recorder	6	1.068 %	\$1,372		\$1,372	\$11	\$1,383
Sheriff Administration	118	20.996 %	\$26,988		\$26,988	\$219	\$27,207
County Manager	4	0.712 %	\$915		\$915		\$915
Finance	10	1.779 %	\$2,287		\$2,287	\$19	\$2,306
Human Resources	4	0.712 %	\$915		\$915		\$915
Community Development Admin	4	0.712 %	\$915		\$915	\$7	\$922
Community Development Building Dept	5	0.890 %	\$1,144		\$1,144	\$9	\$1,153
Community Development Planning	6	1.068 %	\$1,372		\$1,372	\$11	\$1,383
Community Development Engineering	4	0.712 %	\$915		\$915	\$7	\$922
Geographic Information Systems	5	0.890 %	\$1,144		\$1,144		\$1,144
Communications	3	0.534 %	\$686		\$686		\$686
Information Technology	10	1.779 %	\$2,287		\$2,287		\$2,287
FD255 911 Emergency Svcs	20	3.559 %	\$4,574		\$4,574	\$37	\$4,611
Weed Control	5	0.890 %	\$1,144		\$1,144	\$9	\$1,153
FD202 NV Cooperative Ext	2	0.356 %	\$457		\$457	\$4	\$461
FD210 DC Water District	1	0.178 %	\$229		\$229	\$2	\$231
FD211 Solid Waste Management	1	0.178 %	\$229		\$229	\$2	\$231
FD216 Social Services	8	1.423 %	\$1,830		\$1,830	\$15	\$1,845
FD232 Road Operating	9	1.601 %	\$2,058		\$2,058	\$17	\$2,075
FD242 China Spring Youth Camp	39	6.940 %	\$8,920		\$8,920	\$72	\$8,992
FD260 Senior Services Program	13	2.313 %	\$2,973		\$2,973	\$24	\$2,997
FD313.821 Vehicle Replacement	1	0.178 %	\$229		\$229	\$2	\$231
FD316 Zephyr Water Utility Dist	2	0.356 %	\$457		\$457	\$4	\$461
FD319 Cave Rock/Uppaway Water Sys	2	0.356 %	\$457		\$457	\$4	\$461

FD309 Risk Management  
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>
FD320 Skyland Water System	1	0.178 %	\$229		\$229	\$2	\$231
FD325 Sewer Utility	5	0.890 %	\$1,144		\$1,144	\$9	\$1,153
FD430 Regional Transportation	1	0.178 %	\$229		\$229	\$2	\$231
FD650 East Fork Fire	72	12.811 %	\$16,467		\$16,467	\$134	\$16,601
FD610 Gardnerville Town	12	2.135 %	\$2,745		\$2,745	\$22	\$2,767
FD620 Genoa Town	3	0.534 %	\$686		\$686	\$6	\$692
FD630 Minden Town	15	2.669 %	\$3,431		\$3,431	\$28	\$3,459
Clerk	4	0.712 %	\$915		\$915		\$915
FD885 Mosquito District	1	0.178 %	\$229		\$229	\$2	\$231
FD309 Risk Management	1	0.178 %	\$229		\$229		\$229
Project Management	1	0.178 %	\$229		\$229	\$2	\$231
Economic Development	1	0.178 %	\$229		\$229	\$2	\$231
General Services	1	0.178 %	\$229		\$229		\$229
Animal Care & Services	4	0.712 %	\$915		\$915	\$7	\$922
FD234 Parks Operations	6	1.068 %	\$1,372		\$1,372	\$11	\$1,383
FD234 Rec Temp & Seasonal	13	2.313 %	\$2,973		\$2,973	\$24	\$2,997
FD234 Parks Temp & Seasonal	5	0.890 %	\$1,144		\$1,144	\$9	\$1,153
FD234 Recreation	7	1.246 %	\$1,601		\$1,601	\$13	\$1,614
FD234 Kahle Community Center	10	1.779 %	\$2,287		\$2,287	\$19	\$2,306
Alternative Sentencing	4	0.712 %	\$915		\$915	\$7	\$922
Security	3	0.534 %	\$686		\$686	\$6	\$692
FD234 Library	14	2.491 %	\$3,202		\$3,202	\$26	\$3,228
Building Services	3	0.534 %	\$686		\$686		\$686
FD324 Regional Water Fund							
FD326 Carson Valley Water Utility	7	1.246 %	\$1,601		\$1,601	\$13	\$1,614
FD313.829 Vehicle Maintenance	5	0.883 %	\$1,142		\$1,142	\$8	\$1,150
<b>Total</b>	<u>562</u>	<u>100.000 %</u>	<u>\$128,537</u>		<u>\$128,537</u>	<u>\$934</u>	<u>\$129,471</u>

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

Source: Darcy Worms

FD309 Risk Management  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Insurance Administration</u>
Geographic Information Systems	\$1,144	\$1,144
Clerk	\$915	\$915
Treasurer	\$1,144	\$1,144
Communications	\$686	\$686
General Services	\$229	\$229
County Manager	\$915	\$915
Information Technology	\$2,287	\$2,287
Human Resources	\$915	\$915
Records Management	\$457	\$457
District Attorney	\$3,888	\$3,888
Building Services	\$686	\$686
FD309 Risk Management	\$229	\$229
Finance	\$2,306	\$2,306
Project Management	\$231	\$231
Economic Development	\$231	\$231
Assessor	\$2,075	\$2,075
Recorder	\$1,383	\$1,383
Tahoe General Services	\$692	\$692
Sheriff Administration	\$27,207	\$27,207
Animal Care & Services	\$922	\$922
Court Clerk	\$922	\$922
District Court 1	\$461	\$461
District Court II	\$461	\$461
CASA	\$231	\$231
DA Child Support	\$1,153	\$1,153
Juvenile Probation	\$2,306	\$2,306
JPO Detention Center	\$1,614	\$1,614
Court Computer System	\$231	\$231
East Fork Justice Court	\$1,383	\$1,383
Tahoe Justice Court	\$922	\$922
Alternative Sentencing	\$922	\$922
East Fork Constable	\$231	\$231
Tahoe Constable	\$461	\$461
Security	\$692	\$692
Community Development Admin	\$922	\$922
Community Development Building Dept	\$1,153	\$1,153
Community Development Planning	\$1,383	\$1,383
Community Development Engineering	\$922	\$922
Weed Control	\$1,153	\$1,153
FD202 NV Cooperative Ext	\$461	\$461
FD210 DC Water District	\$231	\$231

FD309 Risk Management  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Insurance Administration</u>
FD211 Solid Waste Management	\$231	\$231
FD216 Social Services	\$1,845	\$1,845
FD232 Road Operating	\$2,075	\$2,075
FD234 Library	\$3,228	\$3,228
FD234 Parks Operations	\$1,383	\$1,383
FD234 Parks Temp & Seasonal	\$1,153	\$1,153
FD234 Recreation	\$1,614	\$1,614
FD234 Rec Temp & Seasonal	\$2,997	\$2,997
FD234 Kahle Community Center	\$2,306	\$2,306
FD242 China Spring Youth Camp	\$8,992	\$8,992
FD255 911 Emergency Svcs	\$4,611	\$4,611
FD260 Senior Services Program	\$2,997	\$2,997
FD313.821 Vehicle Replacement	\$231	\$231
FD313.829 Vehicle Maintenance	\$1,150	\$1,150
FD316 Zephyr Water Utility Dist	\$461	\$461
FD319 Cave Rock/Uppaway Water Sys	\$461	\$461
FD320 Skyland Water System	\$231	\$231
FD324 Regional Water Fund		
FD325 Sewer Utility	\$1,153	\$1,153
FD326 Carson Valley Water Utility	\$1,614	\$1,614
FD430 Regional Transportation	\$231	\$231
FD610 Gardnerville Town	\$2,767	\$2,767
FD620 Genoa Town	\$692	\$692
FD630 Minden Town	\$3,459	\$3,459
FD650 East Fork Fire	\$16,601	\$16,601
FD885 Mosquito District	\$231	\$231
Total	<u>\$129,471</u>	<u>\$129,471</u>

**SCHEDULE 15.01**

**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.

Prepared by:

**SCHEDULE 15.01**

**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>
	\$788,768			\$788,768
Allocated additions:				
100000 - Building Use Charge	\$5,810		\$5,810	
100001 - Equipment Use Charge	\$23,690		\$23,690	
101152 - Geographic Information Systems	\$1,140	\$124	\$1,264	
101182 - Clerk	\$3,799	\$1,020	\$4,819	
101190 - Communications	\$7,639	\$650	\$8,289	
101191 - General Services	\$19,414	\$1,182	\$20,596	
101122 - County Manager	\$119,780	\$7,236	\$127,016	
101192 - Information Technology	\$26,297	\$1,344	\$27,641	
101194 - Human Resources	\$9,827	\$1,932	\$11,759	
101195 - Records Management	\$4,564	\$563	\$5,127	
101341 - District Attorney	\$14,629	\$528	\$15,157	
101521 - Building Services	\$7,677	\$150	\$7,827	
309817 - FD309 Risk Management	\$2,287	\$19	\$2,306	
101172 - Finance		\$2,656	\$2,656	
Total allocated additions:	<u>\$246,553</u>	<u>\$17,404</u>	<u>\$263,957</u>	<u>\$263,957</u>
Total to be allocated	<u><b>\$1,035,321</b></u>	<u><b>\$17,404</b></u>		<u><b>\$1,052,725</b></u>

Finance  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Accounting &amp; Financial Reporting</u>	<u>Operating &amp; 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>
<b>Wages &amp; Benefits</b>										
SALARIES & WAGES	\$448,976		\$96,350	\$81,085	\$23,032	\$59,849	\$128,272	\$13,784	\$21,955	\$24,649
FRINGE BENEFITS	\$181,975		\$39,052	\$32,865	\$9,335	\$24,257	\$51,990	\$5,587	\$8,899	\$9,990
<b>Other Expense and Cost</b>										
SERVICES & SUPPLIES	\$157,817		\$33,868	\$28,502	\$8,096	\$21,037	\$45,088	\$4,845	\$7,717	\$8,664
Departmental Expenditures	\$788,768		\$169,270	\$142,452	\$40,463	\$105,143	\$225,350	\$24,216	\$38,571	\$43,303
Additions: 1st										
Other	\$246,553	\$246,553								
Functional Cost	\$1,035,321	\$246,553	\$169,270	\$142,452	\$40,463	\$105,143	\$225,350	\$24,216	\$38,571	\$43,303
Reallocate Admin		(\$246,553)	\$52,910	\$44,528	\$12,648	\$32,866	\$70,440	\$7,569	\$12,057	\$13,535
Allocable Costs	\$1,035,321		\$222,180	\$186,980	\$53,111	\$138,009	\$295,790	\$31,785	\$50,628	\$56,838
<b>1st Allocation</b>	<b>\$1,035,321</b>		<b>\$222,180</b>	<b>\$186,980</b>	<b>\$53,111</b>	<b>\$138,009</b>	<b>\$295,790</b>	<b>\$31,785</b>	<b>\$50,628</b>	<b>\$56,838</b>
Additions: 2nd										
Other	\$17,404	\$17,404								
Functional Cost	\$17,404	\$17,404								
Reallocate Admin		(\$17,404)	\$3,735	\$3,143	\$893	\$2,320	\$4,972	\$534	\$851	\$956
Allocable Costs	\$17,404		\$3,735	\$3,143	\$893	\$2,320	\$4,972	\$534	\$851	\$956
<b>2nd Allocation</b>	<b>\$17,404</b>		<b>\$3,735</b>	<b>\$3,143</b>	<b>\$893</b>	<b>\$2,320</b>	<b>\$4,972</b>	<b>\$534</b>	<b>\$851</b>	<b>\$956</b>
<b>Total allocated</b>	<b>\$1,052,725</b>		<b>\$225,915</b>	<b>\$190,123</b>	<b>\$54,004</b>	<b>\$140,329</b>	<b>\$300,762</b>	<b>\$32,319</b>	<b>\$51,479</b>	<b>\$57,794</b>

**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>
County Manager	813,715	0.896 %	\$1,990		\$1,990		\$1,990
Economic Development	298,714	0.329 %	\$730		\$730	\$14	\$744
Geographic Information Systems	497,339	0.547 %	\$1,216		\$1,216		\$1,216
Assessor	768,773	0.846 %	\$1,880		\$1,880	\$36	\$1,916
Recorder	439,150	0.483 %	\$1,074		\$1,074	\$21	\$1,095
County Commissioners	430,642	0.474 %	\$1,053		\$1,053	\$20	\$1,073
Clerk-Elections	90,944	0.100 %	\$222		\$222	\$4	\$226
Tahoe General Services	256,173	0.282 %	\$626		\$626	\$12	\$638
Treasurer	404,170	0.445 %	\$988		\$988		\$988
Communications	554,941	0.611 %	\$1,357		\$1,357		\$1,357
General Services	1,653,809	1.820 %	\$4,044		\$4,044		\$4,044
Information Technology	1,113,266	1.225 %	\$2,722		\$2,722		\$2,722
Human Resources	498,647	0.549 %	\$1,219		\$1,219		\$1,219
Records Management	156,555	0.172 %	\$383		\$383		\$383
Sheriff Administration	913,432	1.005 %	\$2,234		\$2,234	\$43	\$2,277
Sheriff Administration Services	1,300,885	1.432 %	\$3,181		\$3,181	\$62	\$3,243
Sheriff Jail	4,052,373	4.460 %	\$9,910		\$9,910	\$192	\$10,102
Sheriff-General Investigation	1,591,409	1.752 %	\$3,892		\$3,892	\$76	\$3,968
Sheriff Patrol/Traffic	498,139	0.548 %	\$1,218		\$1,218	\$24	\$1,242
Sheriff Vehicles	666,545	0.734 %	\$1,630		\$1,630	\$32	\$1,662
Sheriff Coroner	79,500	0.088 %	\$194		\$194	\$4	\$198
Sheriff Operations/Patrol	5,062,940	5.573 %	\$12,381		\$12,381	\$240	\$12,621
Tri-Net	157,911	0.174 %	\$386		\$386	\$7	\$393
Animal Care & Services	319,763	0.352 %	\$782		\$782	\$15	\$797
Court Clerk	335,582	0.369 %	\$821		\$821	\$16	\$837
District Court 1	284,073	0.313 %	\$695		\$695	\$13	\$708
District Court II	294,247	0.324 %	\$720		\$720	\$14	\$734
CASA	147,530	0.162 %	\$361		\$361	\$7	\$368
SAFE	66,920	0.074 %	\$164		\$164	\$3	\$167
Public Guardian Administration	88,573	0.097 %	\$217		\$217	\$4	\$221
Bailiff	107,036	0.118 %	\$262		\$262	\$5	\$267
District Attorney	2,206,283	2.428 %	\$5,395		\$5,395		\$5,395
DA Child Support	360,451	0.397 %	\$881		\$881	\$17	\$898
Public Defender	641,509	0.706 %	\$1,569		\$1,569	\$30	\$1,599
Juvenile Probation	1,247,919	1.374 %	\$3,052		\$3,052	\$59	\$3,111
JPO Detention Center	606,752	0.668 %	\$1,484		\$1,484	\$29	\$1,513
Court Computer System	247,934	0.273 %	\$606		\$606	\$12	\$618
East Fork Justice Court	520,524	0.573 %	\$1,273		\$1,273	\$25	\$1,298
Tahoe Justice Court	438,073	0.482 %	\$1,071		\$1,071	\$21	\$1,092
Alternative Sentencing	532,349	0.586 %	\$1,302		\$1,302	\$25	\$1,327
East Fork Constable	136,380	0.150 %	\$334		\$334	\$6	\$340

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	135,487	0.149 %	\$331		\$331	\$6	\$337
Security	124,551	0.137 %	\$305		\$305	\$6	\$311
Community Development Admin	481,737	0.530 %	\$1,178		\$1,178	\$23	\$1,201
Community Development Building Dept	430,776	0.474 %	\$1,053		\$1,053	\$20	\$1,073
Community Development Planning	620,965	0.683 %	\$1,519		\$1,519	\$29	\$1,548
Community Development Engineering	422,390	0.465 %	\$1,033		\$1,033	\$20	\$1,053
Building Services	943,734	1.039 %	\$2,308		\$2,308		\$2,308
Weed Control	572,278	0.630 %	\$1,399		\$1,399	\$27	\$1,426
FD202 NV Cooperative Ext	272,577	0.300 %	\$667		\$667	\$13	\$680
FD204 Airport	866,904	0.954 %	\$2,120		\$2,120	\$41	\$2,161
FD210 DC Water District	162,026	0.178 %	\$396		\$396	\$8	\$404
FD211 Solid Waste Management	366,895	0.404 %	\$897		\$897	\$17	\$914
FD215 Medical Asst to Indigents	2,102,357	2.314 %	\$5,141		\$5,141	\$100	\$5,241
FD216 Social Services	1,744,336	1.920 %	\$4,266		\$4,266	\$83	\$4,349
FD222 Law Library	69,754	0.077 %	\$171		\$171	\$3	\$174
FD232 Road Operating	1,446,606	1.592 %	\$3,538		\$3,538	\$69	\$3,607
FD234 Room Tax Admin	559,242	0.616 %	\$1,368		\$1,368	\$27	\$1,395
FD236 Tahoe/Douglas Trans Dist	368,540	0.406 %	\$901		\$901	\$17	\$918
FD240 Justice Court Admin Assess	82,239	0.091 %	\$201		\$201	\$4	\$205
FD242 China Spring Youth Camp	3,619,492	3.984 %	\$8,851		\$8,851	\$172	\$9,023
FD245 Erosion Control TRPA	156,360	0.172 %	\$382		\$382	\$7	\$389
FD255 911 Emergency Svcs	1,818,778	2.002 %	\$4,448		\$4,448	\$86	\$4,534
FD256 Surcharge	180,336	0.198 %	\$441		\$441	\$9	\$450
FD260 Senior Services Program	1,290,817	1.421 %	\$3,157		\$3,157	\$61	\$3,218
FD310 Self Insurance Dental	420,000	0.462 %	\$1,027		\$1,027	\$20	\$1,047
FD313.821 Vehicle Replacement	319,237	0.351 %	\$781		\$781	\$15	\$796
FD315 Ridgeview Water System	20						
FD316 Zephyr Water Utility Dist	325,887	0.359 %	\$797		\$797	\$15	\$812
FD319 Cave Rock/Uppaway Water Sys	453,002	0.499 %	\$1,108		\$1,108	\$22	\$1,130
FD320 Skyland Water System	248,359	0.273 %	\$607		\$607	\$12	\$619
FD325 Sewer Utility	1,058,905	1.165 %	\$2,589		\$2,589	\$50	\$2,639
FD405 Ad Val Capital Projects	89,670	0.099 %	\$219		\$219	\$4	\$223
FD410 County Construction	1,298,454	1.429 %	\$3,175		\$3,175	\$62	\$3,237
FD430 Regional Transportation	957,568	1.054 %	\$2,342		\$2,342	\$45	\$2,387
FD541 Co Debt/Other Resources	7,150	0.008 %	\$17		\$17		\$17
FD605 Dc Redevelopment Admin	916,106	1.008 %	\$2,240		\$2,240	\$43	\$2,283
FD606 Dc Redevelopment Cap Proj	6,629	0.007 %	\$16		\$16		\$16
FD610 Gardnerville Town	1,199,713	1.320 %	\$2,934		\$2,934	\$57	\$2,991
FD611 Gardnerville Health & San	827,802	0.911 %	\$2,024		\$2,024	\$39	\$2,063
FD613 Gardnerville Debt	200						
FD620 Genoa Town	523,657	0.576 %	\$1,281		\$1,281	\$25	\$1,306

**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	1,428,806	1.573 %	\$3,494		\$3,494	\$68	\$3,562
FD635 Minden Trash	552,521	0.608 %	\$1,351		\$1,351	\$26	\$1,377
FD639 Minden Wholesale Water Utly	747,685	0.823 %	\$1,828		\$1,828	\$35	\$1,863
FD640 Minden Town Water	861,694	0.948 %	\$2,107		\$2,107	\$41	\$2,148
FD650 East Fork Fire	11,319,840	12.459 %	\$27,682		\$27,682	\$537	\$28,219
FD652 Effph Equip Res	22,000	0.024 %	\$54		\$54	\$1	\$55
FD653 Paramedics	15,000	0.017 %	\$37		\$37	\$1	\$38
FD234 Library	1,481,526	1.631 %	\$3,623		\$3,623	\$70	\$3,693
FD234 Parks Operations	1,213,563	1.336 %	\$2,968		\$2,968	\$58	\$3,026
FD234 Parks Dev	4,966	0.005 %	\$12		\$12		\$12
FD234 Parks Temp & Seasonal	214,943	0.237 %	\$526		\$526	\$10	\$536
FD234 Recreation	927,359	1.021 %	\$2,268		\$2,268	\$44	\$2,312
FD234 Rec Temp & Seasonal	350,982	0.386 %	\$858		\$858	\$17	\$875
FD234 Kahle Community Center Clerk	657,562	0.724 %	\$1,608		\$1,608	\$31	\$1,639
Project Management	358,723	0.395 %	\$877		\$877		\$877
FD309 Risk Management	99,323	0.109 %	\$243		\$243	\$5	\$248
FD244 Western NV Regional Youth	2,959,194	3.257 %	\$7,236		\$7,236		\$7,236
Sheriff Records	485,990	0.535 %	\$1,188		\$1,188	\$23	\$1,211
Sheriff Cops Grant	452,380	0.498 %	\$1,106		\$1,106	\$21	\$1,127
Sheriff Grants	107,920	0.119 %	\$264		\$264	\$5	\$269
Public Works Administration	114,537	0.126 %	\$280		\$280	\$5	\$285
Public Works Engineering	1,250	0.001 %	\$3		\$3		\$3
FD324 Regional Water Fund	15,094	0.017 %	\$37		\$37	\$1	\$38
FD651 Effph Emergency Fund	434,305	0.478 %	\$1,062		\$1,062	\$21	\$1,083
FD214 St MV Accident Indigent	43,857	0.048 %	\$107		\$107	\$2	\$109
FD234 Prom Room Tax	380,708	0.419 %	\$931		\$931	\$18	\$949
FD420 Park Resident Const Tax	4,228,625	4.654 %	\$10,341		\$10,341	\$201	\$10,542
FD885 Mosquito District	44,079	0.049 %	\$108		\$108	\$2	\$110
Public Works Roads	494,665	0.544 %	\$1,210		\$1,210	\$23	\$1,233
Public Works Utilities	1,750	0.002 %	\$4		\$4		\$4
FD326 Carson Valley Water Utility	2,250	0.002 %	\$6		\$6		\$6
FD440 Capital Projects	1,357,669	1.494 %	\$3,320		\$3,320	\$64	\$3,384
FD313.829 Vehicle Maintenance	237,457	0.261 %	\$581		\$581	\$11	\$592
Total	864,015	0.952 %	\$2,113		\$2,113	\$49	\$2,162
<b>Total</b>	<b>90,855,644</b>	<b>100.000 %</b>	<b>\$222,180</b>		<b>\$222,180</b>	<b>\$3,735</b>	<b>\$225,915</b>

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

Source: Heather/Kathy Lewis

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>
County Manager	813,715	0.886 %	\$1,656		\$1,656		\$1,656
Economic Development	298,714	0.325 %	\$608		\$608	\$12	\$620
Geographic Information Systems	497,339	0.541 %	\$1,012		\$1,012		\$1,012
Assessor	768,773	0.837 %	\$1,565		\$1,565	\$31	\$1,596
Finance	1,000,859	1.090 %	\$2,037		\$2,037		\$2,037
Recorder	439,150	0.478 %	\$894		\$894	\$18	\$912
County Commissioners	430,642	0.469 %	\$877		\$877	\$17	\$894
Clerk-Elections	90,944	0.099 %	\$185		\$185	\$4	\$189
Tahoe General Services	256,173	0.279 %	\$521		\$521	\$10	\$531
Treasurer	404,170	0.440 %	\$823		\$823		\$823
Communications	554,941	0.604 %	\$1,130		\$1,130		\$1,130
General Services	1,653,809	1.800 %	\$3,366		\$3,366		\$3,366
Information Technology	1,113,266	1.212 %	\$2,266		\$2,266		\$2,266
Human Resources	498,647	0.543 %	\$1,015		\$1,015		\$1,015
Records Management	156,555	0.170 %	\$319		\$319		\$319
Sheriff Administration	913,432	0.994 %	\$1,859		\$1,859	\$36	\$1,895
Sheriff Administration Services	1,300,885	1.416 %	\$2,648		\$2,648	\$52	\$2,700
Sheriff Jail	4,052,373	4.412 %	\$8,249		\$8,249	\$162	\$8,411
Sheriff-General Investigation	1,591,409	1.732 %	\$3,239		\$3,239	\$64	\$3,303
Sheriff Patrol/Traffic	498,139	0.542 %	\$1,014		\$1,014	\$20	\$1,034
Sheriff Vehicles	666,545	0.726 %	\$1,357		\$1,357	\$27	\$1,384
Sheriff Coroner	79,500	0.087 %	\$162		\$162	\$3	\$165
Sheriff Operations/Patrol	5,062,940	5.512 %	\$10,306		\$10,306	\$202	\$10,508
Tri-Net	157,911	0.172 %	\$321		\$321	\$6	\$327
Animal Care & Services	319,763	0.348 %	\$651		\$651	\$13	\$664
Court Clerk	335,582	0.365 %	\$683		\$683	\$13	\$696
District Court 1	284,073	0.309 %	\$578		\$578	\$11	\$589
District Court II	294,247	0.320 %	\$599		\$599	\$12	\$611
CASA	147,530	0.161 %	\$300		\$300	\$6	\$306
SAFE	66,920	0.073 %	\$136		\$136	\$3	\$139
Public Guardian Administration	88,573	0.096 %	\$180		\$180	\$4	\$184
Bailiff	107,036	0.117 %	\$218		\$218	\$4	\$222
District Attorney	2,206,283	2.402 %	\$4,491		\$4,491		\$4,491
DA Child Support	360,451	0.392 %	\$734		\$734	\$14	\$748
Public Defender	641,509	0.698 %	\$1,306		\$1,306	\$26	\$1,332
Juvenile Probation	1,247,919	1.359 %	\$2,540		\$2,540	\$50	\$2,590
JPO Detention Center	606,752	0.661 %	\$1,235		\$1,235	\$24	\$1,259
Court Computer System	247,934	0.270 %	\$505		\$505	\$10	\$515
East Fork Justice Court	520,524	0.567 %	\$1,060		\$1,060	\$21	\$1,081
Tahoe Justice Court	438,073	0.477 %	\$892		\$892	\$17	\$909
Alternative Sentencing	532,349	0.580 %	\$1,084		\$1,084	\$21	\$1,105

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	136,380	0.148 %	\$278		\$278	\$5	\$283
Tahoe Constable	135,487	0.147 %	\$276		\$276	\$5	\$281
Security	124,551	0.136 %	\$254		\$254	\$5	\$259
Community Development Admin	481,737	0.524 %	\$981		\$981	\$19	\$1,000
Community Development Building Dept	430,776	0.469 %	\$877		\$877	\$17	\$894
Community Development Planning	620,965	0.676 %	\$1,264		\$1,264	\$25	\$1,289
Community Development Engineering	422,390	0.460 %	\$860		\$860	\$17	\$877
Building Services	943,734	1.027 %	\$1,921		\$1,921		\$1,921
Weed Control	572,278	0.623 %	\$1,165		\$1,165	\$23	\$1,188
FD202 NV Cooperative Ext	272,577	0.297 %	\$555		\$555	\$11	\$566
FD204 Airport	866,904	0.944 %	\$1,765		\$1,765	\$35	\$1,800
FD210 DC Water District	162,026	0.176 %	\$330		\$330	\$6	\$336
FD211 Solid Waste Management	366,895	0.399 %	\$747		\$747	\$15	\$762
FD215 Medical Asst to Indigents	2,102,357	2.289 %	\$4,279		\$4,279	\$84	\$4,363
FD216 Social Services	1,744,336	1.899 %	\$3,551		\$3,551	\$70	\$3,621
FD222 Law Library	69,754	0.076 %	\$142		\$142	\$3	\$145
FD232 Road Operating	1,446,606	1.575 %	\$2,945		\$2,945	\$58	\$3,003
FD234 Room Tax Admin	559,242	0.609 %	\$1,138		\$1,138	\$22	\$1,160
FD236 Tahoe/Douglas Trans Dist	368,540	0.401 %	\$750		\$750	\$15	\$765
FD240 Justice Court Admin Assess	82,239	0.090 %	\$167		\$167	\$3	\$170
FD242 China Spring Youth Camp	3,619,492	3.940 %	\$7,368		\$7,368	\$145	\$7,513
FD245 Erosion Control TRPA	156,360	0.170 %	\$318		\$318	\$6	\$324
FD255 911 Emergency Svcs	1,818,778	1.980 %	\$3,702		\$3,702	\$73	\$3,775
FD256 Surcharge	180,336	0.196 %	\$367		\$367	\$7	\$374
FD260 Senior Services Program	1,290,817	1.405 %	\$2,628		\$2,628	\$52	\$2,680
FD310 Self Insurance Dental	420,000	0.457 %	\$855		\$855	\$17	\$872
FD313.821 Vehicle Replacement	319,237	0.348 %	\$650		\$650	\$13	\$663
FD315 Ridgeview Water System	20						
FD316 Zephyr Water Utility Dist	325,887	0.355 %	\$663		\$663	\$13	\$676
FD319 Cave Rock/Uppaway Water Sys	453,002	0.493 %	\$922		\$922	\$18	\$940
FD320 Skyland Water System	248,359	0.270 %	\$506		\$506	\$10	\$516
FD325 Sewer Utility	1,058,905	1.153 %	\$2,155		\$2,155	\$42	\$2,197
FD405 Ad Val Capital Projects	89,670	0.098 %	\$183		\$183	\$4	\$187
FD410 County Construction	1,298,454	1.414 %	\$2,643		\$2,643	\$52	\$2,695
FD430 Regional Transportation	957,568	1.042 %	\$1,949		\$1,949	\$38	\$1,987
FD541 Co Debt/Other Resources	7,150	0.008 %	\$15		\$15		\$15
FD605 Dc Redevelopment Admin	916,106	0.997 %	\$1,865		\$1,865	\$37	\$1,902
FD606 Dc Redevelopment Cap Proj	6,629	0.007 %	\$13		\$13		\$13
FD610 Gardnerville Town	1,199,713	1.306 %	\$2,442		\$2,442	\$48	\$2,490
FD611 Gardnerville Health & San	827,802	0.901 %	\$1,685		\$1,685	\$33	\$1,718
FD613 Gardnerville Debt	200						

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>
FD620 Genoa Town	523,657	0.570 %	\$1,066		\$1,066	\$21	\$1,087
FD630 Minden Town	1,428,806	1.555 %	\$2,908		\$2,908	\$57	\$2,965
FD635 Minden Trash	552,521	0.602 %	\$1,125		\$1,125	\$22	\$1,147
FD639 Minden Wholesale Water Utly	747,685	0.814 %	\$1,522		\$1,522	\$30	\$1,552
FD640 Minden Town Water	861,694	0.938 %	\$1,754		\$1,754	\$34	\$1,788
FD650 East Fork Fire	11,319,840	12.323 %	\$23,042		\$23,042	\$452	\$23,494
FD652 Effph Equip Res	22,000	0.024 %	\$45		\$45	\$1	\$46
FD653 Paramedics	15,000	0.016 %	\$31		\$31	\$1	\$32
FD234 Library	1,481,526	1.613 %	\$3,016		\$3,016	\$59	\$3,075
FD234 Parks Operations	1,213,563	1.321 %	\$2,470		\$2,470	\$48	\$2,518
FD234 Parks Dev	4,966	0.005 %	\$10		\$10		\$10
FD234 Parks Temp & Seasonal	214,943	0.234 %	\$438		\$438	\$9	\$447
FD234 Recreation	927,359	1.010 %	\$1,888		\$1,888	\$37	\$1,925
FD234 Rec Temp & Seasonal	350,982	0.382 %	\$714		\$714	\$14	\$728
FD234 Kahle Community Center	657,562	0.716 %	\$1,339		\$1,339	\$26	\$1,365
Clerk	358,723	0.391 %	\$730		\$730		\$730
Project Management	99,323	0.108 %	\$202		\$202	\$4	\$206
FD309 Risk Management	2,959,194	3.222 %	\$6,024		\$6,024		\$6,024
FD244 Western NV Regional Youth	485,990	0.529 %	\$989		\$989	\$19	\$1,008
Sheriff Records	452,380	0.492 %	\$921		\$921	\$18	\$939
Sheriff Cops Grant	107,920	0.117 %	\$220		\$220	\$4	\$224
Sheriff Grants	114,537	0.125 %	\$233		\$233	\$5	\$238
Public Works Administration	1,250	0.001 %	\$3		\$3		\$3
Public Works Engineering	15,094	0.016 %	\$31		\$31	\$1	\$32
FD324 Regional Water Fund	434,305	0.473 %	\$884		\$884	\$17	\$901
FD651 Effph Emergency Fund	43,857	0.048 %	\$89		\$89	\$2	\$91
FD214 St MV Accident Indigent	380,708	0.414 %	\$775		\$775	\$15	\$790
FD234 Prom Room Tax	4,228,625	4.604 %	\$8,608		\$8,608	\$169	\$8,777
FD420 Park Resident Const Tax	44,079	0.048 %	\$90		\$90	\$2	\$92
FD885 Mosquito District	494,665	0.539 %	\$1,007		\$1,007	\$20	\$1,027
Public Works Roads	1,750	0.002 %	\$4		\$4		\$4
Public Works Utilities	2,250	0.002 %	\$5		\$5		\$5
FD326 Carson Valley Water Utility	1,357,669	1.478 %	\$2,764		\$2,764	\$54	\$2,818
FD440 Capital Projects	237,457	0.259 %	\$483		\$483	\$9	\$492
FD313.829 Vehicle Maintenance	864,015	0.943 %	\$1,755		\$1,755	\$34	\$1,789
<b>Total</b>	<b>91,856,503</b>	<b>100.000 %</b>	<b>\$186,980</b>		<b>\$186,980</b>	<b>\$3,143</b>	<b>\$190,123</b>

(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 %	\$53,111		\$53,111	\$893	\$54,004
Total	100	100.000 %	\$53,111		\$53,111	\$893	\$54,004

(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	1.630 %	\$2,250		\$2,250	\$42	\$2,292
Treasurer	5	0.906 %	\$1,250		\$1,250		\$1,250
Court Clerk	4	0.725 %	\$1,000		\$1,000	\$19	\$1,019
Tahoe General Services	3	0.543 %	\$750		\$750	\$14	\$764
East Fork Justice Court	6	1.087 %	\$1,500		\$1,500	\$28	\$1,528
Tahoe Justice Court	4	0.725 %	\$1,000		\$1,000	\$19	\$1,019
District Attorney	17	3.080 %	\$4,250		\$4,250		\$4,250
DA Child Support	5	0.906 %	\$1,250		\$1,250	\$24	\$1,274
District Court 1	2	0.362 %	\$500		\$500	\$9	\$509
District Court II	2	0.362 %	\$500		\$500	\$9	\$509
CASA	1	0.181 %	\$250		\$250	\$5	\$255
Juvenile Probation	10	1.812 %	\$2,500		\$2,500	\$47	\$2,547
JPO Detention Center	7	1.268 %	\$1,750		\$1,750	\$33	\$1,783
Court Computer System	1	0.181 %	\$250		\$250	\$5	\$255
East Fork Constable	1	0.181 %	\$250		\$250	\$5	\$255
Tahoe Constable	2	0.362 %	\$500		\$500	\$9	\$509
Records Management	2	0.362 %	\$500		\$500		\$500
Recorder	6	1.087 %	\$1,500		\$1,500	\$28	\$1,528
Sheriff Administration	118	21.377 %	\$29,502		\$29,502	\$555	\$30,057
County Manager	4	0.725 %	\$1,000		\$1,000		\$1,000
Human Resources	4	0.725 %	\$1,000		\$1,000		\$1,000
Community Development Admin	4	0.725 %	\$1,000		\$1,000	\$19	\$1,019
Community Development Building Dept	5	0.906 %	\$1,250		\$1,250	\$24	\$1,274
Community Development Planning	6	1.087 %	\$1,500		\$1,500	\$28	\$1,528
Community Development Engineering	4	0.725 %	\$1,000		\$1,000	\$19	\$1,019
Geographic Information Systems	5	0.906 %	\$1,250		\$1,250		\$1,250
Communications	3	0.543 %	\$750		\$750		\$750
Information Technology	10	1.812 %	\$2,500		\$2,500		\$2,500
FD255 911 Emergency Svcs	20	3.623 %	\$5,000		\$5,000	\$94	\$5,094
Weed Control	5	0.906 %	\$1,250		\$1,250	\$24	\$1,274
FD202 NV Cooperative Ext	2	0.362 %	\$500		\$500	\$9	\$509
FD210 DC Water District	1	0.181 %	\$250		\$250	\$5	\$255
FD211 Solid Waste Management	1	0.181 %	\$250		\$250	\$5	\$255
FD216 Social Services	8	1.449 %	\$2,000		\$2,000	\$38	\$2,038
FD232 Road Operating	9	1.630 %	\$2,250		\$2,250	\$42	\$2,292
FD242 China Spring Youth Camp	39	7.065 %	\$9,751		\$9,751	\$184	\$9,935
FD260 Senior Services Program	13	2.355 %	\$3,250		\$3,250	\$61	\$3,311
FD313.821 Vehicle Replacement	1	0.181 %	\$250		\$250	\$5	\$255
FD316 Zephyr Water Utility Dist	2	0.362 %	\$500		\$500	\$9	\$509
FD319 Cave Rock/Uppaway Water Sys	2	0.362 %	\$500		\$500	\$9	\$509
FD320 Skyland Water System	1	0.181 %	\$250		\$250	\$5	\$255

**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>
FD325 Sewer Utility	5	0.906 %	\$1,250		\$1,250	\$24	\$1,274
FD430 Regional Transportation	1	0.181 %	\$250		\$250	\$5	\$255
FD650 East Fork Fire	72	13.043 %	\$18,001		\$18,001	\$339	\$18,340
FD610 Gardnerville Town	12	2.174 %	\$3,000		\$3,000	\$56	\$3,056
FD620 Genoa Town	3	0.543 %	\$750		\$750	\$14	\$764
FD630 Minden Town	15	2.717 %	\$3,750		\$3,750	\$71	\$3,821
Clerk	4	0.725 %	\$1,000		\$1,000		\$1,000
FD885 Mosquito District	1	0.181 %	\$250		\$250	\$5	\$255
FD309 Risk Management	1	0.181 %	\$250		\$250		\$250
Project Management	1	0.181 %	\$250		\$250	\$5	\$255
Economic Development	1	0.181 %	\$250		\$250	\$5	\$255
General Services	1	0.181 %	\$250		\$250		\$250
Animal Care & Services	4	0.725 %	\$1,000		\$1,000	\$19	\$1,019
FD234 Parks Operations	6	1.087 %	\$1,500		\$1,500	\$28	\$1,528
FD234 Rec Temp & Seasonal	13	2.355 %	\$3,250		\$3,250	\$61	\$3,311
FD234 Parks Temp & Seasonal	5	0.906 %	\$1,250		\$1,250	\$24	\$1,274
FD234 Recreation	7	1.268 %	\$1,750		\$1,750	\$33	\$1,783
FD234 Kahle Community Center	10	1.812 %	\$2,500		\$2,500	\$47	\$2,547
Alternative Sentencing	4	0.725 %	\$1,000		\$1,000	\$19	\$1,019
Security	3	0.543 %	\$750		\$750	\$14	\$764
FD234 Library	14	2.536 %	\$3,500		\$3,500	\$66	\$3,566
Building Services	3	0.543 %	\$750		\$750		\$750
FD324 Regional Water Fund							
FD326 Carson Valley Water Utility	7	1.268 %	\$1,750		\$1,750	\$33	\$1,783
FD313.829 Vehicle Maintenance	5	0.909 %	\$1,255		\$1,255	\$21	\$1,276
<b>Total</b>	<u>552</u>	<u>100.000 %</u>	<u>\$138,009</u>		<u>\$138,009</u>	<u>\$2,320</u>	<u>\$140,329</u>

(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	126	0.268 %	\$793		\$793	\$14	\$807
County Manager	61	0.130 %	\$384		\$384		\$384
Project Management	13	0.028 %	\$82		\$82	\$1	\$83
Economic Development	104	0.221 %	\$655		\$655	\$12	\$667
Geographic Information Systems	145	0.309 %	\$913		\$913		\$913
Assessor	116	0.247 %	\$730		\$730	\$13	\$743
Recorder	91	0.194 %	\$573		\$573	\$10	\$583
Clerk	75	0.160 %	\$472		\$472		\$472
Clerk-Elections	164	0.349 %	\$1,032		\$1,032	\$19	\$1,051
Tahoe General Services	61	0.130 %	\$384		\$384	\$7	\$391
Treasurer	168	0.357 %	\$1,057		\$1,057		\$1,057
Communications	374	0.796 %	\$2,354		\$2,354		\$2,354
General Services	421	0.896 %	\$2,650		\$2,650		\$2,650
Information Technology	191	0.406 %	\$1,202		\$1,202		\$1,202
Human Resources	118	0.251 %	\$743		\$743		\$743
Records Management	155	0.330 %	\$976		\$976		\$976
Sheriff Administration	155	0.330 %	\$976		\$976	\$18	\$994
Sheriff Administration Services	1,589	3.381 %	\$10,001		\$10,001	\$181	\$10,182
Sheriff Records	1	0.002 %	\$6		\$6		\$6
Sheriff-General Investigation	98	0.209 %	\$617		\$617	\$11	\$628
Sheriff Patrol/Traffic	7	0.015 %	\$44		\$44	\$1	\$45
Sheriff Vehicles	170	0.362 %	\$1,070		\$1,070	\$19	\$1,089
Sheriff Coroner	17	0.036 %	\$107		\$107	\$2	\$109
Sheriff Operations/Patrol	179	0.381 %	\$1,127		\$1,127	\$20	\$1,147
Tri-Net	46	0.098 %	\$290		\$290	\$5	\$295
Animal Care & Services	1,171	2.492 %	\$7,370		\$7,370	\$134	\$7,504
Emergency Management	1	0.002 %	\$6		\$6		\$6
Court Clerk	93	0.198 %	\$585		\$585	\$11	\$596
District Court 1	318	0.677 %	\$2,001		\$2,001	\$36	\$2,037
District Court II	290	0.617 %	\$1,825		\$1,825	\$33	\$1,858
CASA	64	0.136 %	\$403		\$403	\$7	\$410
SAFE	63	0.134 %	\$397		\$397	\$7	\$404
Public Guardian Administration	81	0.172 %	\$510		\$510	\$9	\$519
District Attorney	331	0.704 %	\$2,083		\$2,083		\$2,083
DA Child Support	42	0.089 %	\$264		\$264	\$5	\$269
Public Defender	40	0.085 %	\$252		\$252	\$5	\$257
Juvenile Probation	220	0.468 %	\$1,385		\$1,385	\$25	\$1,410
JPO Detention Center	134	0.285 %	\$843		\$843	\$15	\$858
Court Computer System	218	0.464 %	\$1,372		\$1,372	\$25	\$1,397
East Fork Justice Court	247	0.526 %	\$1,555		\$1,555	\$28	\$1,583
Tahoe Justice Court	146	0.311 %	\$919		\$919	\$17	\$936

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	293	0.623 %	\$1,844		\$1,844	\$33	\$1,877
East Fork Constable	8	0.017 %	\$50		\$50	\$1	\$51
Tahoe Constable	11	0.023 %	\$69		\$69	\$1	\$70
Security	9	0.019 %	\$57		\$57	\$1	\$58
Community Development Admin	201	0.428 %	\$1,265		\$1,265	\$23	\$1,288
Community Development Building Dept	44	0.094 %	\$277		\$277	\$5	\$282
Community Development Planning	188	0.400 %	\$1,183		\$1,183	\$21	\$1,204
Community Development Engineering	43	0.091 %	\$271		\$271	\$5	\$276
Weed Control	376	0.800 %	\$2,367		\$2,367	\$43	\$2,410
FD202 NV Cooperative Ext	245	0.521 %	\$1,542		\$1,542	\$28	\$1,570
FD210 DC Water District	20	0.043 %	\$126		\$126	\$2	\$128
FD211 Solid Waste Management	629	1.338 %	\$3,959		\$3,959	\$72	\$4,031
FD215 Medical Asst to Indigents	471	1.002 %	\$2,964		\$2,964	\$54	\$3,018
FD216 Social Services	1,131	2.407 %	\$7,118		\$7,118	\$129	\$7,247
FD222 Law Library	24	0.051 %	\$151		\$151	\$3	\$154
FD232 Road Operating	744	1.583 %	\$4,683		\$4,683	\$85	\$4,768
FD234 Room Tax Admin	7	0.015 %	\$44		\$44	\$1	\$45
FD234 Library	1,687	3.590 %	\$10,618		\$10,618	\$192	\$10,810
FD234 Parks Operations	1,648	3.507 %	\$10,372		\$10,372	\$188	\$10,560
FD234 Parks Dev	104	0.221 %	\$655		\$655	\$12	\$667
FD234 Parks Temp & Seasonal	20	0.043 %	\$126		\$126	\$2	\$128
FD234 Recreation	876	1.864 %	\$5,513		\$5,513	\$100	\$5,613
FD234 Rec Temp & Seasonal	15	0.032 %	\$94		\$94	\$2	\$96
FD234 Kahle Community Center	768	1.634 %	\$4,834		\$4,834	\$88	\$4,922
FD236 Tahoe/Douglas Trans Dist	44	0.094 %	\$277		\$277	\$5	\$282
FD240 Justice Court Admin Assess	33	0.070 %	\$208		\$208	\$4	\$212
FD242 China Spring Youth Camp	1,131	2.407 %	\$7,118		\$7,118	\$129	\$7,247
FD244 Western NV Regional Youth	6	0.013 %	\$38		\$38	\$1	\$39
FD245 Erosion Control TRPA	87	0.185 %	\$548		\$548	\$10	\$558
FD255 911 Emergency Svcs	408	0.868 %	\$2,568		\$2,568	\$47	\$2,615
FD256 Surcharge	136	0.289 %	\$856		\$856	\$16	\$872
FD260 Senior Services Program	1,117	2.377 %	\$7,030		\$7,030	\$127	\$7,157
FD309 Risk Management	161	0.343 %	\$1,013		\$1,013		\$1,013
FD310 Self Insurance Dental	33	0.070 %	\$208		\$208	\$4	\$212
FD313.821 Vehicle Replacement	85	0.181 %	\$535		\$535	\$10	\$545
FD316 Zephyr Water Utility Dist	749	1.594 %	\$4,714		\$4,714	\$85	\$4,799
FD319 Cave Rock/Uppaway Water Sys	741	1.577 %	\$4,664		\$4,664	\$85	\$4,749
FD320 Skyland Water System	462	0.983 %	\$2,908		\$2,908	\$53	\$2,961
FD324 Regional Water Fund	114	0.243 %	\$718		\$718	\$13	\$731
FD325 Sewer Utility	1,021	2.173 %	\$6,426		\$6,426	\$116	\$6,542
FD405 Ad Val Capital Projects	7	0.015 %	\$44		\$44	\$1	\$45

**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>
FD410 County Construction	201	0.428 %	\$1,265		\$1,265	\$23	\$1,288
FD430 Regional Transportation	88	0.187 %	\$554		\$554	\$10	\$564
FD541 Co Debt/Other Resources	31	0.066 %	\$195		\$195	\$4	\$199
FD605 Dc Redevelopment Admin	25	0.053 %	\$157		\$157	\$3	\$160
FD606 Dc Redevelopment Cap Proj	59	0.126 %	\$371		\$371	\$7	\$378
FD610 Gardnerville Town	1,426	3.034 %	\$8,975		\$8,975	\$163	\$9,138
FD611 Gardnerville Health & San	1,564	3.328 %	\$9,844		\$9,844	\$178	\$10,022
FD620 Genoa Town	1,203	2.560 %	\$7,572		\$7,572	\$137	\$7,709
FD630 Minden Town	1,456	3.098 %	\$9,164		\$9,164	\$166	\$9,330
FD636 Minden Cap Equip	53	0.113 %	\$334		\$334	\$6	\$340
FD639 Minden Wholesale Water Utly	401	0.853 %	\$2,524		\$2,524	\$46	\$2,570
FD640 Minden Town Water	503	1.070 %	\$3,166		\$3,166	\$57	\$3,223
FD650 East Fork Fire	4,240	9.022 %	\$26,686		\$26,686	\$484	\$27,170
FD651 Effph Emergency Fund	11	0.023 %	\$69		\$69	\$1	\$70
FD652 Effph Equip Res	50	0.106 %	\$315		\$315	\$6	\$321
FD653 Paramedics	114	0.243 %	\$718		\$718	\$13	\$731
FD885 Mosquito District	359	0.764 %	\$2,260		\$2,260	\$41	\$2,301
All Other	2,965	6.309 %	\$18,662		\$18,662	\$338	\$19,000
Sheriff Jail	1,023	2.177 %	\$6,439		\$6,439	\$117	\$6,556
Sheriff Grants	1	0.002 %	\$6		\$6		\$6
Bailiff	1	0.002 %	\$6		\$6		\$6
Building Services	1,220	2.596 %	\$7,679		\$7,679		\$7,679
Public Works Roads	1	0.002 %	\$6		\$6		\$6
Public Works Utilities	1	0.002 %	\$6		\$6		\$6
FD204 Airport	814	1.732 %	\$5,123		\$5,123	\$93	\$5,216
FD214 St MV Accident Indigent	5	0.011 %	\$31		\$31	\$1	\$32
FD234 Prom Room Tax	127	0.270 %	\$799		\$799	\$14	\$813
FD326 Carson Valley Water Utility	1,175	2.500 %	\$7,395		\$7,395	\$134	\$7,529
FD420 Park Resident Const Tax	13	0.028 %	\$82		\$82	\$1	\$83
FD440 Capital Projects	413	0.879 %	\$2,599		\$2,599	\$47	\$2,646
FD635 Minden Trash	894	1.902 %	\$5,627		\$5,627	\$102	\$5,729
FD313.829 Vehicle Maintenance	2,558	5.440 %	\$16,098		\$16,098	\$293	\$16,391
<b>Total</b>	<b>46,996</b>	<b>100.000 %</b>	<b>\$295,790</b>		<b>\$295,790</b>	<b>\$4,972</b>	<b>\$300,762</b>

(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>
Community Development Admin	671,814	11.979 %	\$3,807		\$3,807	\$66	\$3,873
FD242 China Spring Youth Camp	311,459	5.553 %	\$1,765		\$1,765	\$31	\$1,796
District Attorney	194,940	3.476 %	\$1,105		\$1,105		\$1,105
Public Works Administration	27,031	0.482 %	\$153		\$153	\$3	\$156
FD260 Senior Services Program	1,239,116	22.094 %	\$7,023		\$7,023	\$122	\$7,145
Sheriff Administration	348,477	6.214 %	\$1,975		\$1,975	\$34	\$2,009
FD216 Social Services	291,562	5.199 %	\$1,652		\$1,652	\$29	\$1,681
All Other	34,099	0.608 %	\$193		\$193	\$3	\$196
DA Child Support	249,684	4.452 %	\$1,415		\$1,415	\$25	\$1,440
FD234 Library	3,500	0.062 %	\$20		\$20		\$20
FD650 East Fork Fire	822,193	14.660 %	\$4,660		\$4,660	\$81	\$4,741
CASA	21,792	0.389 %	\$124		\$124	\$2	\$126
Juvenile Probation	30,000	0.535 %	\$170		\$170	\$3	\$173
FD204 Airport	1,163,312	20.742 %	\$6,593		\$6,593	\$115	\$6,708
FD234 Recreation	199,405	3.555 %	\$1,130		\$1,130	\$20	\$1,150
<b>Total</b>	<b>5,608,384</b>	<b>100.000 %</b>	<b>\$31,785</b>		<b>\$31,785</b>	<b>\$534</b>	<b>\$32,319</b>

(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>
FD313.821 Vehicle Replacement	72	2.410 %	\$1,220		\$1,220	\$21	\$1,241
FD635 Minden Trash	19	0.636 %	\$322		\$322	\$6	\$328
FD639 Minden Wholesale Water Utly	17	0.569 %	\$288		\$288	\$5	\$293
FD640 Minden Town Water	256	8.570 %	\$4,339		\$4,339	\$76	\$4,415
County Commissioners	194	6.495 %	\$3,288		\$3,288	\$58	\$3,346
Geographic Information Systems	7	0.234 %	\$119		\$119		\$119
Recorder	10	0.335 %	\$169		\$169	\$3	\$172
Clerk	5	0.167 %	\$85		\$85		\$85
Clerk-Elections	1	0.033 %	\$17		\$17		\$17
Treasurer	3	0.100 %	\$51		\$51		\$51
Communications	61	2.042 %	\$1,034		\$1,034		\$1,034
General Services	3	0.100 %	\$51		\$51		\$51
Information Technology	40	1.339 %	\$678		\$678		\$678
Human Resources	1	0.033 %	\$17		\$17		\$17
Records Management	4	0.134 %	\$68		\$68		\$68
Building Services	1	0.033 %	\$17		\$17		\$17
Sheriff Administration	1	0.033 %	\$17		\$17		\$17
Sheriff Administration Services	273	9.140 %	\$4,627		\$4,627	\$81	\$4,708
District Attorney	5	0.167 %	\$85		\$85		\$85
Court Clerk	20	0.670 %	\$339		\$339	\$6	\$345
Tahoe Justice Court	3	0.100 %	\$51		\$51	\$1	\$52
Alternative Sentencing	4	0.134 %	\$68		\$68	\$1	\$69
East Fork Constable	1	0.033 %	\$17		\$17		\$17
Tahoe Constable	1	0.033 %	\$17		\$17		\$17
Community Development Admin	3	0.100 %	\$51		\$51	\$1	\$52
Public Works Administration	3	0.100 %	\$51		\$51	\$1	\$52
Weed Control	9	0.301 %	\$153		\$153	\$3	\$156
FD202 NV Cooperative Ext	4	0.134 %	\$68		\$68	\$1	\$69
FD204 Airport	85	2.846 %	\$1,441		\$1,441	\$25	\$1,466
FD211 Solid Waste Management	14	0.469 %	\$237		\$237	\$4	\$241
FD232 Road Operating	81	2.712 %	\$1,373		\$1,373	\$24	\$1,397
FD234 Library	42	1.406 %	\$712		\$712	\$13	\$725
FD234 Parks Operations	273	9.140 %	\$4,627		\$4,627	\$81	\$4,708
FD234 Recreation	46	1.540 %	\$780		\$780	\$14	\$794
FD242 China Spring Youth Camp	59	1.975 %	\$1,000		\$1,000	\$18	\$1,018
FD245 Erosion Control TRPA	1	0.033 %	\$17		\$17		\$17
FD255 911 Emergency Svcs	22	0.737 %	\$373		\$373	\$7	\$380
FD260 Senior Services Program	30	1.004 %	\$508		\$508	\$9	\$517
FD430 Regional Transportation	1	0.033 %	\$17		\$17		\$17
FD610 Gardnerville Town	107	3.582 %	\$1,814		\$1,814	\$32	\$1,846
FD620 Genoa Town	30	1.004 %	\$508		\$508	\$9	\$517

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>
FD630 Minden Town	103	3.448 %	\$1,746		\$1,746	\$31	\$1,777
FD650 East Fork Fire	278	9.307 %	\$4,712		\$4,712	\$83	\$4,795
All Other	13	0.435 %	\$220		\$220	\$4	\$224
FD611 Gardnerville Health & San	22	0.737 %	\$373		\$373	\$7	\$380
Animal Care & Services	1	0.033 %	\$17		\$17		\$17
FD216 Social Services	1	0.033 %	\$17		\$17		\$17
FD324 Regional Water Fund	195	6.528 %	\$3,305		\$3,305	\$58	\$3,363
FD320 Skyland Water System	57	1.908 %	\$966		\$966	\$17	\$983
FD319 Cave Rock/Uppaway Water Sys	85	2.846 %	\$1,441		\$1,441	\$25	\$1,466
FD316 Zephyr Water Utility Dist	69	2.310 %	\$1,170		\$1,170	\$21	\$1,191
FD313.829 Vehicle Maintenance	12	0.402 %	\$203		\$203	\$4	\$207
FD326 Carson Valley Water Utility	339	11.357 %	\$5,744		\$5,744	\$101	\$5,845
Total	2,987	100.000 %	\$50,628		\$50,628	\$851	\$51,479

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

Source:

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>
County Manager	813,715	0.886 %	\$504		\$504		\$504
Economic Development	298,714	0.325 %	\$185		\$185	\$4	\$189
Geographic Information Systems	497,339	0.541 %	\$308		\$308		\$308
Assessor	768,773	0.837 %	\$476		\$476	\$9	\$485
Finance	1,000,859	1.090 %	\$619		\$619		\$619
Recorder	439,150	0.478 %	\$272		\$272	\$5	\$277
County Commissioners	430,642	0.469 %	\$266		\$266	\$5	\$271
Clerk-Elections	90,944	0.099 %	\$56		\$56	\$1	\$57
Tahoe General Services	256,173	0.279 %	\$159		\$159	\$3	\$162
Treasurer	404,170	0.440 %	\$250		\$250		\$250
Communications	554,941	0.604 %	\$343		\$343		\$343
General Services	1,653,809	1.800 %	\$1,023		\$1,023		\$1,023
Information Technology	1,113,266	1.212 %	\$689		\$689		\$689
Human Resources	498,647	0.543 %	\$309		\$309		\$309
Records Management	156,555	0.170 %	\$97		\$97		\$97
Sheriff Administration	913,432	0.994 %	\$565		\$565	\$11	\$576
Sheriff Administration Services	1,300,885	1.416 %	\$805		\$805	\$16	\$821
Sheriff Jail	4,052,373	4.412 %	\$2,507		\$2,507	\$49	\$2,556
Sheriff-General Investigation	1,591,409	1.732 %	\$985		\$985	\$19	\$1,004
Sheriff Patrol/Traffic	498,139	0.542 %	\$308		\$308	\$6	\$314
Sheriff Vehicles	666,545	0.726 %	\$412		\$412	\$8	\$420
Sheriff Coroner	79,500	0.087 %	\$49		\$49	\$1	\$50
Sheriff Operations/Patrol	5,062,940	5.512 %	\$3,133		\$3,133	\$62	\$3,195
Tri-Net	157,911	0.172 %	\$98		\$98	\$2	\$100
Animal Care & Services	319,763	0.348 %	\$198		\$198	\$4	\$202
Court Clerk	335,582	0.365 %	\$208		\$208	\$4	\$212
District Court 1	284,073	0.309 %	\$176		\$176	\$3	\$179
District Court II	294,247	0.320 %	\$182		\$182	\$4	\$186
CASA	147,530	0.161 %	\$91		\$91	\$2	\$93
SAFE	66,920	0.073 %	\$41		\$41	\$1	\$42
Public Guardian Administration	88,573	0.096 %	\$55		\$55	\$1	\$56
Bailiff	107,036	0.117 %	\$66		\$66	\$1	\$67
District Attorney	2,206,283	2.402 %	\$1,365		\$1,365		\$1,365
DA Child Support	360,451	0.392 %	\$223		\$223	\$4	\$227
Public Defender	641,509	0.698 %	\$397		\$397	\$8	\$405
Juvenile Probation	1,247,919	1.359 %	\$772		\$772	\$15	\$787
JPO Detention Center	606,752	0.661 %	\$375		\$375	\$7	\$382
Court Computer System	247,934	0.270 %	\$153		\$153	\$3	\$156
East Fork Justice Court	520,524	0.567 %	\$322		\$322	\$6	\$328
Tahoe Justice Court	438,073	0.477 %	\$271		\$271	\$5	\$276
Alternative Sentencing	532,349	0.580 %	\$329		\$329	\$6	\$335

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	136,380	0.148 %	\$84		\$84	\$2	\$86
Tahoe Constable	135,487	0.147 %	\$84		\$84	\$2	\$86
Security	124,551	0.136 %	\$77		\$77	\$2	\$79
Community Development Admin	481,737	0.524 %	\$298		\$298	\$6	\$304
Community Development Building Dept	430,776	0.469 %	\$267		\$267	\$5	\$272
Community Development Planning	620,965	0.676 %	\$384		\$384	\$8	\$392
Community Development Engineering	422,390	0.460 %	\$261		\$261	\$5	\$266
Building Services	943,734	1.027 %	\$584		\$584		\$584
Weed Control	572,278	0.623 %	\$354		\$354	\$7	\$361
FD202 NV Cooperative Ext	272,577	0.297 %	\$169		\$169	\$3	\$172
FD204 Airport	866,904	0.944 %	\$536		\$536	\$11	\$547
FD210 DC Water District	162,026	0.176 %	\$100		\$100	\$2	\$102
FD211 Solid Waste Management	366,895	0.399 %	\$227		\$227	\$4	\$231
FD215 Medical Asst to Indigents	2,102,357	2.289 %	\$1,301		\$1,301	\$26	\$1,327
FD216 Social Services	1,744,336	1.899 %	\$1,079		\$1,079	\$21	\$1,100
FD222 Law Library	69,754	0.076 %	\$43		\$43	\$1	\$44
FD232 Road Operating	1,446,606	1.575 %	\$895		\$895	\$18	\$913
FD234 Room Tax Admin	559,242	0.609 %	\$346		\$346	\$7	\$353
FD236 Tahoe/Douglas Trans Dist	368,540	0.401 %	\$228		\$228	\$4	\$232
FD240 Justice Court Admin Assess	82,239	0.090 %	\$51		\$51	\$1	\$52
FD242 China Spring Youth Camp	3,619,492	3.940 %	\$2,240		\$2,240	\$44	\$2,284
FD245 Erosion Control TRPA	156,360	0.170 %	\$97		\$97	\$2	\$99
FD255 911 Emergency Svcs	1,818,778	1.980 %	\$1,125		\$1,125	\$22	\$1,147
FD256 Surcharge	180,336	0.196 %	\$112		\$112	\$2	\$114
FD260 Senior Services Program	1,290,817	1.405 %	\$799		\$799	\$16	\$815
FD310 Self Insurance Dental	420,000	0.457 %	\$260		\$260	\$5	\$265
FD313.821 Vehicle Replacement	319,237	0.348 %	\$198		\$198	\$4	\$202
FD315 Ridgeview Water System	20						
FD316 Zephyr Water Utility Dist	325,887	0.355 %	\$202		\$202	\$4	\$206
FD319 Cave Rock/Uppaway Water Sys	453,002	0.493 %	\$280		\$280	\$6	\$286
FD320 Skyland Water System	248,359	0.270 %	\$154		\$154	\$3	\$157
FD325 Sewer Utility	1,058,905	1.153 %	\$655		\$655	\$13	\$668
FD405 Ad Val Capital Projects	89,670	0.098 %	\$55		\$55	\$1	\$56
FD410 County Construction	1,298,454	1.414 %	\$803		\$803	\$16	\$819
FD430 Regional Transportation	957,568	1.042 %	\$593		\$593	\$12	\$605
FD541 Co Debt/Other Resources	7,150	0.008 %	\$4		\$4		\$4
FD605 Dc Redevelopment Admin	916,106	0.997 %	\$567		\$567	\$11	\$578
FD606 Dc Redevelopment Cap Proj	6,629	0.007 %	\$4		\$4		\$4
FD610 Gardnerville Town	1,199,713	1.306 %	\$742		\$742	\$15	\$757
FD611 Gardnerville Health & San	827,802	0.901 %	\$512		\$512	\$10	\$522
FD613 Gardnerville Debt	200						

**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>
FD620 Genoa Town	523,657	0.570 %	\$324		\$324	\$6	\$330
FD630 Minden Town	1,428,806	1.555 %	\$884		\$884	\$17	\$901
FD635 Minden Trash	552,521	0.602 %	\$342		\$342	\$7	\$349
FD639 Minden Wholesale Water Utly	747,685	0.814 %	\$463		\$463	\$9	\$472
FD640 Minden Town Water	861,694	0.938 %	\$533		\$533	\$10	\$543
FD650 East Fork Fire	11,319,840	12.323 %	\$7,004		\$7,004	\$138	\$7,142
FD652 Effph Equip Res	22,000	0.024 %	\$14		\$14		\$14
FD653 Paramedics	15,000	0.016 %	\$9		\$9		\$9
FD234 Library	1,481,526	1.613 %	\$917		\$917	\$18	\$935
FD234 Parks Operations	1,213,563	1.321 %	\$751		\$751	\$15	\$766
FD234 Parks Dev	4,966	0.005 %	\$3		\$3		\$3
FD234 Parks Temp & Seasonal	214,943	0.234 %	\$133		\$133	\$3	\$136
FD234 Recreation	927,359	1.010 %	\$574		\$574	\$11	\$585
FD234 Rec Temp & Seasonal	350,982	0.382 %	\$217		\$217	\$4	\$221
FD234 Kahle Community Center	657,562	0.716 %	\$407		\$407	\$8	\$415
Clerk	358,723	0.391 %	\$222		\$222		\$222
Project Management	99,323	0.108 %	\$61		\$61	\$1	\$62
FD309 Risk Management	2,959,194	3.222 %	\$1,831		\$1,831		\$1,831
FD244 Western NV Regional Youth	485,990	0.529 %	\$301		\$301	\$6	\$307
Sheriff Records	452,380	0.492 %	\$280		\$280	\$5	\$285
Sheriff Cops Grant	107,920	0.117 %	\$67		\$67	\$1	\$68
Sheriff Grants	114,537	0.125 %	\$71		\$71	\$1	\$72
Public Works Administration	1,250	0.001 %	\$1		\$1		\$1
Public Works Engineering	15,094	0.016 %	\$9		\$9		\$9
FD324 Regional Water Fund	434,305	0.473 %	\$269		\$269	\$5	\$274
FD651 Effph Emergency Fund	43,857	0.048 %	\$27		\$27	\$1	\$28
FD214 St MV Accident Indigent	380,708	0.414 %	\$236		\$236	\$5	\$241
FD234 Prom Room Tax	4,228,625	4.604 %	\$2,617		\$2,617	\$51	\$2,668
FD420 Park Resident Const Tax	44,079	0.048 %	\$27		\$27	\$1	\$28
FD885 Mosquito District	494,665	0.539 %	\$306		\$306	\$6	\$312
Public Works Roads	1,750	0.002 %	\$1		\$1		\$1
Public Works Utilities	2,250	0.002 %	\$1		\$1		\$1
FD326 Carson Valley Water Utility	1,357,669	1.478 %	\$840		\$840	\$16	\$856
FD440 Capital Projects	237,457	0.259 %	\$147		\$147	\$3	\$150
FD313.829 Vehicle Maintenance	864,015	0.943 %	\$537		\$537	\$12	\$549
<b>Total</b>	<b>91,856,503</b>	<b>100.000 %</b>	<b>\$56,838</b>		<b>\$56,838</b>	<b>\$956</b>	<b>\$57,794</b>

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

Source:

Finance  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Accounting &amp; Financial Reporting</u>	<u>Operating &amp; 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	\$4,818	\$1,216	\$1,012		\$1,250	\$913		\$119	\$308
Treasurer	\$3,386	\$877	\$730		\$1,000	\$472		\$85	\$222
Communications	\$4,419	\$988	\$823		\$1,250	\$1,057		\$51	\$250
General Services	\$6,968	\$1,357	\$1,130		\$750	\$2,354		\$1,034	\$343
County Manager	\$11,384	\$4,044	\$3,366		\$250	\$2,650		\$51	\$1,023
Information Technology	\$5,534	\$1,990	\$1,656		\$1,000	\$384			\$504
Human Resources	\$10,057	\$2,722	\$2,266		\$2,500	\$1,202		\$678	\$689
Records Management	\$4,303	\$1,219	\$1,015		\$1,000	\$743		\$17	\$309
District Attorney	\$2,343	\$383	\$319		\$500	\$976		\$68	\$97
Building Services	\$18,774	\$5,395	\$4,491		\$4,250	\$2,083	\$1,105	\$85	\$1,365
FD309 Risk Management	\$13,259	\$2,308	\$1,921		\$750	\$7,679		\$17	\$584
Finance	\$16,354	\$7,236	\$6,024		\$250	\$1,013			\$1,831
County Commissioners	\$2,656		\$2,037						\$619
Project Management	\$6,391	\$1,073	\$894			\$807		\$3,346	\$271
Economic Development	\$854	\$248	\$206		\$255	\$83			\$62
Assessor	\$2,475	\$744	\$620		\$255	\$667			\$189
Recorder	\$7,032	\$1,916	\$1,596		\$2,292	\$743			\$485
Clerk-Elections	\$4,567	\$1,095	\$912		\$1,528	\$583		\$172	\$277
Tahoe General Services	\$1,540	\$226	\$189			\$1,051		\$17	\$57
Sheriff Administration	\$2,486	\$638	\$531		\$764	\$391			\$162
Sheriff Administration Services	\$37,825	\$2,277	\$1,895		\$30,057	\$994	\$2,009	\$17	\$576
Sheriff Records	\$21,654	\$3,243	\$2,700			\$10,182		\$4,708	\$821
Sheriff Jail	\$2,357	\$1,127	\$939			\$6			\$285
Sheriff Cops Grant	\$27,625	\$10,102	\$8,411			\$6,556			\$2,556
Sheriff-General Investigation	\$561	\$269	\$224						\$68
Sheriff Patrol/Traffic	\$8,903	\$3,968	\$3,303			\$628			\$1,004
Sheriff Vehicles	\$2,635	\$1,242	\$1,034			\$45			\$314
Sheriff Grants	\$4,555	\$1,662	\$1,384			\$1,089			\$420
Sheriff Coroner	\$601	\$285	\$238			\$6			\$72
Sheriff Operations/Patrol	\$522	\$198	\$165			\$109			\$50
Tri-Net	\$27,471	\$12,621	\$10,508			\$1,147			\$3,195
Animal Care & Services	\$1,115	\$393	\$327			\$295			\$100
Emergency Management	\$10,203	\$797	\$664		\$1,019	\$7,504		\$17	\$202
Court Clerk	\$6					\$6			
District Court 1	\$3,705	\$837	\$696		\$1,019	\$596		\$345	\$212
District Court II	\$4,022	\$708	\$589		\$509	\$2,037			\$179
CASA	\$3,898	\$734	\$611		\$509	\$1,858			\$186
SAFE	\$1,558	\$368	\$306		\$255	\$410	\$126		\$93
Public Guardian Administration	\$752	\$167	\$139			\$404			\$42
	\$980	\$221	\$184			\$519			\$56

Finance  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Accounting &amp; Financial Reporting</u>	<u>Operating &amp; 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	\$562	\$267	\$222			\$6			\$67
DA Child Support	\$4,856	\$898	\$748		\$1,274	\$269	\$1,440		\$227
Public Defender	\$3,593	\$1,599	\$1,332			\$257			\$405
Juvenile Probation	\$10,618	\$3,111	\$2,590		\$2,547	\$1,410	\$173		\$787
JPO Detention Center	\$5,795	\$1,513	\$1,259		\$1,783	\$858			\$382
Court Computer System	\$2,941	\$618	\$515		\$255	\$1,397			\$156
East Fork Justice Court	\$5,818	\$1,298	\$1,081		\$1,528	\$1,583			\$328
Tahoe Justice Court	\$4,284	\$1,092	\$909		\$1,019	\$936		\$52	\$276
Alternative Sentencing	\$5,732	\$1,327	\$1,105		\$1,019	\$1,877		\$69	\$335
East Fork Constable	\$1,032	\$340	\$283		\$255	\$51		\$17	\$86
Tahoe Constable	\$1,300	\$337	\$281		\$509	\$70		\$17	\$86
Security	\$1,471	\$311	\$259		\$764	\$58			\$79
Community Development Admin	\$8,737	\$1,201	\$1,000		\$1,019	\$1,288	\$3,873	\$52	\$304
Community Development Building Dept	\$3,795	\$1,073	\$894		\$1,274	\$282			\$272
Community Development Planning	\$5,961	\$1,548	\$1,289		\$1,528	\$1,204			\$392
Community Development Engineering	\$3,491	\$1,053	\$877		\$1,019	\$276			\$266
Public Works Administration	\$215	\$3	\$3				\$156	\$52	\$1
Public Works Roads	\$15	\$4	\$4			\$6			\$1
Public Works Utilities	\$18	\$6	\$5			\$6			\$1
Public Works Engineering	\$79	\$38	\$32						\$9
Weed Control	\$6,815	\$1,426	\$1,188		\$1,274	\$2,410		\$156	\$361
FD202 NV Cooperative Ext	\$3,566	\$680	\$566		\$509	\$1,570		\$69	\$172
FD204 Airport	\$17,898	\$2,161	\$1,800			\$5,216	\$6,708	\$1,466	\$547
FD210 DC Water District	\$1,225	\$404	\$336		\$255	\$128			\$102
FD211 Solid Waste Management	\$6,434	\$914	\$762		\$255	\$4,031		\$241	\$231
FD214 St MV Accident Indigent	\$2,012	\$949	\$790			\$32			\$241
FD215 Medical Asst to Indigents	\$13,949	\$5,241	\$4,363			\$3,018			\$1,327
FD216 Social Services	\$20,053	\$4,349	\$3,621		\$2,038	\$7,247	\$1,681	\$17	\$1,100
FD222 Law Library	\$517	\$174	\$145			\$154			\$44
FD232 Road Operating	\$15,980	\$3,607	\$3,003		\$2,292	\$4,768		\$1,397	\$913
FD234 Room Tax Admin	\$2,953	\$1,395	\$1,160			\$45			\$353
FD234 Prom Room Tax	\$76,804	\$10,542	\$8,777	\$54,004		\$813			\$2,668
FD234 Library	\$22,824	\$3,693	\$3,075		\$3,566	\$10,810	\$20	\$725	\$935
FD234 Parks Operations	\$23,106	\$3,026	\$2,518		\$1,528	\$10,560		\$4,708	\$766
FD234 Parks Dev	\$692	\$12	\$10			\$667			\$3
FD234 Parks Temp & Seasonal	\$2,521	\$536	\$447		\$1,274	\$128			\$136
FD234 Recreation	\$14,162	\$2,312	\$1,925		\$1,783	\$5,613	\$1,150	\$794	\$585
FD234 Rec Temp & Seasonal	\$5,231	\$875	\$728		\$3,311	\$96			\$221
FD234 Kahle Community Center	\$10,888	\$1,639	\$1,365		\$2,547	\$4,922			\$415
FD236 Tahoe/Douglas Trans Dist	\$2,197	\$918	\$765			\$282			\$232

Finance  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Accounting &amp; Financial Reporting</u>	<u>Operating &amp; 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>
FD240 Justice Court Admin Assess	\$639	\$205	\$170			\$212			\$52
FD242 China Spring Youth Camp	\$38,816	\$9,023	\$7,513		\$9,935	\$7,247	\$1,796	\$1,018	\$2,284
FD244 Western NV Regional Youth	\$2,565	\$1,211	\$1,008			\$39			\$307
FD245 Erosion Control TRPA	\$1,387	\$389	\$324			\$558		\$17	\$99
FD255 911 Emergency Svcs	\$17,545	\$4,534	\$3,775		\$5,094	\$2,615		\$380	\$1,147
FD256 Surcharge	\$1,810	\$450	\$374			\$872			\$114
FD260 Senior Services Program	\$24,843	\$3,218	\$2,680		\$3,311	\$7,157	\$7,145	\$517	\$815
FD310 Self Insurance Dental	\$2,396	\$1,047	\$872			\$212			\$265
FD313.821 Vehicle Replacement	\$3,702	\$796	\$663		\$255	\$545		\$1,241	\$202
FD313.829 Vehicle Maintenance	\$22,374	\$2,162	\$1,789		\$1,276	\$16,391		\$207	\$549
FD315 Ridgeview Water System									
FD316 Zephyr Water Utility Dist	\$8,193	\$812	\$676		\$509	\$4,799		\$1,191	\$206
FD319 Cave Rock/Uppaway Water Sys	\$9,080	\$1,130	\$940		\$509	\$4,749		\$1,466	\$286
FD320 Skyland Water System	\$5,491	\$619	\$516		\$255	\$2,961		\$983	\$157
FD324 Regional Water Fund	\$6,352	\$1,083	\$901			\$731		\$3,363	\$274
FD325 Sewer Utility	\$13,320	\$2,639	\$2,197		\$1,274	\$6,542			\$668
FD326 Carson Valley Water Utility	\$22,215	\$3,384	\$2,818		\$1,783	\$7,529		\$5,845	\$856
FD405 Ad Val Capital Projects	\$511	\$223	\$187			\$45			\$56
FD410 County Construction	\$8,039	\$3,237	\$2,695			\$1,288			\$819
FD420 Park Resident Const Tax	\$313	\$110	\$92			\$83			\$28
FD430 Regional Transportation	\$5,815	\$2,387	\$1,987		\$255	\$564		\$17	\$605
FD440 Capital Projects	\$3,880	\$592	\$492			\$2,646			\$150
FD541 Co Debt/Other Resources	\$235	\$17	\$15			\$199			\$4
FD605 Dc Redevelopment Admin	\$4,923	\$2,283	\$1,902			\$160			\$578
FD606 Dc Redevelopment Cap Proj	\$411	\$16	\$13			\$378			\$4
FD610 Gardnerville Town	\$20,278	\$2,991	\$2,490		\$3,056	\$9,138		\$1,846	\$757
FD611 Gardnerville Health & San	\$14,705	\$2,063	\$1,718			\$10,022		\$380	\$522
FD613 Gardnerville Debt									
FD620 Genoa Town	\$11,713	\$1,306	\$1,087		\$764	\$7,709		\$517	\$330
FD630 Minden Town	\$22,356	\$3,562	\$2,965		\$3,821	\$9,330		\$1,777	\$901
FD635 Minden Trash	\$8,930	\$1,377	\$1,147			\$5,729		\$328	\$349
FD636 Minden Cap Equip	\$340					\$340			
FD639 Minden Wholesale Water Utly	\$6,750	\$1,863	\$1,552			\$2,570		\$293	\$472
FD640 Minden Town Water	\$12,117	\$2,148	\$1,788			\$3,223		\$4,415	\$543
FD650 East Fork Fire	\$113,901	\$28,219	\$23,494		\$18,340	\$27,170	\$4,741	\$4,795	\$7,142
FD651 Effph Emergency Fund	\$298	\$109	\$91			\$70			\$28
FD652 Effph Equip Res	\$436	\$55	\$46			\$321			\$14
FD653 Paramedics	\$810	\$38	\$32			\$731			\$9
FD885 Mosquito District	\$5,128	\$1,233	\$1,027		\$255	\$2,301			\$312
All Other	\$19,420					\$19,000	\$196	\$224	

Finance  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Accounting &amp; Financial Reporting</u>	<u>Operating &amp; 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>
Total	\$1,052,725	\$225,915	\$190,123	\$54,004	\$140,329	\$300,762	\$32,319	\$51,479	\$57,794