

DOUGLAS COUNTY, NEVADA

OMB A-87 COST ALLOCATION PLAN

Fiscal Year 2014  
Prepared March 17, 2015

**Mahoney**  
**Associates Consulting, LLC**

*Specializing in Cost Plans & Government Finance*

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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, 2014. Statistics used to allocate costs were taken from FY 2014 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 to establish cost allocations or billings for Fiscal Year 2014 (July 1, 2013 through June 30, 2014) 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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Table of Contents

	<u>Schedule</u>	<u>Page</u>
<b><u>Summary Reports</u></b>		
Allocated Costs by Department	A	1
Summary of Allocated Costs	C	14
Detail of Allocated Costs	D	17
Summary of Allocation Basis	E	23
<b><u>Building Use Charge</u></b>		
Narrative	1.01	
Costs to be Allocated	1.02	27
Costs by Function	1.03	28
Detail Allocation - Admin Building	1.04	29
Detail Allocation - Communications	1.05	30
Detail Allocation - Judicial Building	1.06	31
Detail Allocation - Lake Admin Building	1.07	32
Detail Allocation - Maintenance Operations	1.08	33
Detail Allocation - Minden Inn	1.09	34
Detail Allocation - Records Management	1.10	35
Allocation Summary	1.11	36
<b><u>Equipment Use Charge</u></b>		
Narrative	2.01	
Costs to be Allocated	2.02	38
Costs by Function	2.03	39
Detail Allocation - Equipment	2.04	40
Detail Allocation - AS/400	2.05	41
Allocation Summary	2.06	42
<b><u>Geographic Information Systems</u></b>		
Narrative	3.01	
Costs to be Allocated	3.02	44
Costs by Function	3.03	45
Detail Allocation - GIS	3.04	46
Allocation Summary	3.05	47
<b><u>Clerk</u></b>		
Narrative	4.01	
Costs to be Allocated	4.02	49
Costs by Function	4.03	50
Detail Allocation - Board of Commissioners	4.04	52
Detail Allocation - Debt Management Commission	4.05	53
Detail Allocation - Planning Commission	4.06	54
Detail Allocation - Board of Equalization	4.07	55
Detail Allocation - Dog Licenses	4.08	56

Table of Contents

	<u>Schedule</u>	<u>Page</u>
Detail Allocation - Child Support Collections	4.09	57
Allocation Summary	4.10	58
<b><u>Treasurer</u></b>		
Narrative	5.01	
Costs to be Allocated	5.02	60
Costs by Function	5.03	61
Detail Allocation - Utilities	5.04	62
Detail Allocation - Banking	5.05	63
Detail Allocation - Room Tax	5.06	64
Allocation Summary	5.07	65
<b><u>Telecommunications</u></b>		
Narrative	6.01	
Costs to be Allocated	6.02	67
Costs by Function	6.03	68
Detail Allocation - Telephone BPX	6.04	69
Detail Allocation - Fire Panels	6.05	72
Detail Allocation - Keyless Card Access	6.06	73
Detail Allocation - Data Network Infrastructure	6.07	75
Detail Allocation - Web Hosting	6.08	76
Detail Allocation - Dept Specific Charges	6.09	77
Allocation Summary	6.10	78
<b><u>General Services</u></b>		
Narrative	7.01	
Costs to be Allocated	7.02	82
Costs by Function	7.03	83
Detail Allocation - Postage	7.04	84
Detail Allocation - Motor Pool	7.05	86
Detail Allocation - Equipment Lease	7.06	87
Detail Allocation - Paper Supplies	7.07	88
Detail Allocation - Office Supplies	7.08	89
Detail Allocation - County Manager	7.09	90
Allocation Summary	7.10	91
<b><u>County Administration</u></b>		
Narrative	8.01	
Costs to be Allocated	8.02	94
Costs by Function	8.03	95
Detail Allocation - Commission	8.04	96
Detail Allocation - County Manager	8.05	99
Detail Allocation - CM Direct Supervision	8.06	102
Detail Allocation - Finance	8.07	104
Detail Allocation - Technology Services	8.08	105

Table of Contents

	<u>Schedule</u>	<u>Page</u>
Allocation Summary	8.09	106
<b><u>Technology Services</u></b>		
Narrative	9.01	
Costs to be Allocated	9.02	110
Costs by Function	9.03	111
Detail Allocation - AS/400	9.04	112
Detail Allocation - IT Projects	9.05	113
Detail Allocation - IT Server Support	9.06	114
Detail Allocation - IT Workstation Support	9.07	115
Detail Allocation - Software Program Maint	9.08	116
Detail Allocation - County-wide Program Maint	9.09	117
Allocation Summary	9.10	118
<b><u>Human Resources</u></b>		
Narrative	10.01	
Costs to be Allocated	10.02	120
Costs by Function	10.03	121
Detail Allocation - Recruitment and Selection	10.04	122
Detail Allocation - Labor Relations	10.05	123
Detail Allocation - Staff Development	10.06	125
Detail Allocation - Benefits Administration	10.07	127
Detail Allocation - Classification & Compensation	10.08	129
Detail Allocation - Risk and Liability Management	10.09	131
Detail Allocation - Physicals	10.10	133
Allocation Summary	10.11	134
<b><u>Records Management</u></b>		
Narrative	11.01	
Costs to be Allocated	11.02	138
Costs by Function	11.03	139
Detail Allocation - Recorder	11.04	140
Detail Allocation - Film Processing	11.05	141
Detail Allocation - Images Scanned	11.06	142
Detail Allocation - Boxes Deleted/Destroyed	11.07	143
Detail Allocation - Boxes Received/Stored	11.08	144
Detail Allocation - Records Delivered	11.09	145
Detail Allocation - Sealed Records	11.10	146
Allocation Summary	11.11	147
<b><u>District Attorney</u></b>		
Narrative	12.01	
Costs to be Allocated	12.02	149
Costs by Function	12.03	150
Detail Allocation - Civil	12.04	151

Table of Contents

	<u>Schedule</u>	<u>Page</u>
Allocation Summary	12.05	152
<b><u>Building Services</u></b>		
Narrative	13.01	
Costs to be Allocated	13.02	154
Costs by Function	13.03	155
Detail Allocation - Building Maintenance	13.04	156
Detail Allocation - Utilities	13.05	157
Detail Allocation - Janitorial Services	13.06	158
Detail Allocation - Jail Supplies	13.07	159
Allocation Summary	13.08	160
<b><u>FD309 Risk Management</u></b>		
Narrative	14.01	
Costs to be Allocated	14.02	162
Costs by Function	14.03	163
Detail Allocation - Insurance Administration	14.04	164
Allocation Summary	14.05	166
<b><u>Finance</u></b>		
Narrative	15.01	
Costs to be Allocated	15.02	169
Costs by Function	15.03	170
Detail Allocation - Accounting & Financial Reporting	15.04	172
Detail Allocation - Operating & Cap Budgets	15.05	175
Detail Allocation - Accounts Payable	15.06	178
Detail Allocation - Payroll	15.07	181
Detail Allocation - Grant Administration	15.08	183
Detail Allocation - Capital Asset Accounting	15.09	184
Detail Allocation - Debt Management	15.10	186
Detail Allocation - Room Tax Administration	15.11	189
Detail Allocation - Strategic Planning Support	15.12	190
Allocation Summary	15.13	193

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				\$4,702	\$4,098		\$784	\$2,090	
Geographic Information Systems				\$34,298				\$14,045	
Clerk				\$3,704	\$1,103			\$1,241	
Treasurer									
Telecommunications	\$4,682	\$527	\$527	\$11,504	\$10,996	\$471	\$2,995	\$47,997	\$3,297
General Services	\$2,315			\$25,649	\$8,254	\$10,509	\$12,961	\$349	\$13,392
County Administration	\$3,053	\$3	\$2,528	\$5,359	\$3,005	\$557	\$1,905	\$6,403	\$7,236
Technology Services				\$81,792	\$65,385		\$6,413	\$248,133	
Human Resources			\$509	\$10,200	\$4,148		\$2,150	\$141,577	\$820
Records Management				\$176	\$49,234			\$15,827	
District Attorney	\$89,039			\$34,665	\$15,671			\$25,885	
Building Services	\$11,106			\$14,056				\$222,908	
FD309 Risk Management			\$261	\$2,348	\$1,565		\$821	\$30,784	
Finance	\$7,591	\$24	\$3,101	\$8,898	\$5,720	\$1,901	\$3,104	\$38,622	\$18,383
Subtotal	<u>\$124,041</u>	<u>\$554</u>	<u>\$6,926</u>	<u>\$245,266</u>	<u>\$169,179</u>	<u>\$13,438</u>	<u>\$37,909</u>	<u>\$915,014</u>	<u>\$43,128</u>
Proposed Costs	\$124,041	\$554	\$6,926	\$245,266	\$169,179	\$13,438	\$37,909	\$915,014	\$43,128

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									
Telecommunications	\$4,238	\$9,417		\$7,064	\$3,297		\$471	\$471	\$3,297
General Services		\$2,047							
County Administration	\$3,085	\$27,036	\$1,243	\$10,974	\$2,246	\$4,622	\$752	\$724	\$33,157
Technology Services									
Human Resources	\$1,640	\$17,441	\$546	\$3,281	\$1,094		\$274	\$543	\$11,483
Records Management									
District Attorney				\$13,534					
Building Services		\$24,312							
FD309 Risk Management									
Finance	\$4,026	\$39,578	\$1,762	\$14,606	\$2,972	\$6,856	\$982	\$1,169	\$44,498
Subtotal	<u>\$12,989</u>	<u>\$119,831</u>	<u>\$3,551</u>	<u>\$49,459</u>	<u>\$9,609</u>	<u>\$11,478</u>	<u>\$2,479</u>	<u>\$2,907</u>	<u>\$92,435</u>
Proposed Costs	\$12,989	\$119,831	\$3,551	\$49,459	\$9,609	\$11,478	\$2,479	\$2,907	\$92,435

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		\$1,567							
Geographic Information Systems			\$14,452						
Clerk		\$12,789	\$2,619		\$1,792				\$827
Treasurer		\$9,287							
Telecommunications		\$4,125	\$4,238	\$2,639	\$1,056	\$1,056	\$1,469		\$1,056
General Services		\$13,770	\$9	\$2,806	\$1,500	\$1,773	\$1,355		
County Administration	\$824	\$5,061		\$2,841	\$1,710	\$1,929	\$845	\$591	\$580
Technology Services		\$19,236							
Human Resources	\$274	\$2,892		\$11,517	\$1,019	\$1,019	\$891		
Records Management		\$101		\$8,594	\$7,209		\$1,445		
District Attorney		\$13,771							
Building Services		\$26,870			\$16,302	\$16,301	\$2,964		
FD309 Risk Management		\$1,062		\$1,429	\$521	\$521	\$457		
Finance	\$1,440	\$9,413	\$176	\$5,206	\$3,902	\$4,414	\$1,659	\$1,017	\$1,152
Subtotal	<u>\$2,538</u>	<u>\$119,944</u>	<u>\$21,494</u>	<u>\$35,032</u>	<u>\$43,232</u>	<u>\$35,231</u>	<u>\$12,580</u>	<u>\$1,608</u>	<u>\$3,615</u>
Proposed Costs	\$2,538	\$119,944	\$21,494	\$35,032	\$43,232	\$35,231	\$12,580	\$1,608	\$3,615

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								\$261	
Geographic Information Systems Clerk		\$4,158							
Treasurer									
Telecommunications		\$2,639		\$5,634	\$2,279	\$998	\$2,223	\$3,581	\$3,051
General Services		\$11,450		\$24,450	\$2,954	\$6	\$3,961	\$4,130	\$2,768
County Administration	\$1,742	\$2,398	\$4,137	\$8,194	\$3,378	\$1,545	\$3,747	\$2,940	\$3,876
Technology Services								\$2,138	
Human Resources	\$274	\$18,103		\$13,253	\$3,538	\$509	\$4,148	\$3,365	\$2,281
Records Management		\$3,460		\$366			\$53,009	\$977	
District Attorney				\$1,662					
Building Services		\$5,181		\$11,143	\$25,465		\$29,124		\$2,647
FD309 Risk Management		\$1,174		\$2,608	\$1,812	\$261	\$1,565	\$1,304	\$1,169
Finance	\$2,565	\$8,403	\$5,652	\$13,418	\$6,305	\$3,442	\$7,277	\$5,886	\$7,467
Subtotal	<u>\$4,581</u>	<u>\$56,966</u>	<u>\$9,789</u>	<u>\$86,347</u>	<u>\$62,275</u>	<u>\$6,761</u>	<u>\$110,512</u>	<u>\$36,471</u>	<u>\$24,594</u>
Proposed Costs	\$4,581	\$56,966	\$9,789	\$86,347	\$62,275	\$6,761	\$110,512	\$36,471	\$24,594

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		\$784			\$3,135				
Geographic Information Systems Clerk	\$1,103			\$6,205		\$32,211 \$3,891	\$16,690	\$3,664 \$9,651	
Treasurer					\$45,538	\$12,609	\$2,272		
Telecommunications	\$998	\$998	\$1,056	\$7,770	\$2,639	\$3,165	\$2,639	\$3,407	
General Services		\$10,018		\$56,226				\$13,706	\$2
County Administration	\$936	\$712	\$872	\$5,576	\$6,742	\$6,994	\$6,192	\$104	\$18
Technology Services		\$6,412		\$48,168	\$25,652			\$11,217	
Human Resources	\$4,439	\$1,451	\$1,268	\$2,162	\$5,906	\$10,874	\$4,139	\$4,204	\$1,151
Records Management				\$2,477					
District Attorney				\$20,657	\$80,966	\$59,596	\$31,104	\$17,333	
Building Services	\$985			\$32,006				\$12,474	
FD309 Risk Management	\$261	\$744	\$650	\$1,070	\$1,304	\$1,565	\$1,108		
Finance	\$1,435	\$1,555	\$1,620	\$5,412	\$5,211	\$5,573	\$5,004	\$658	\$3
Subtotal	<u>\$10,491</u>	<u>\$22,883</u>	<u>\$5,466</u>	<u>\$211,888</u>	<u>\$177,093</u>	<u>\$136,478</u>	<u>\$69,148</u>	<u>\$76,418</u>	<u>\$1,174</u>
Proposed Costs	\$10,491	\$22,883	\$5,466	\$211,888	\$177,093	\$136,478	\$69,148	\$76,418	\$1,174

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									
Geographic Information Systems	\$14,605				\$6,717				
Clerk					\$1,931	\$435			
Treasurer	\$981				\$2,360				
Telecommunications	\$7,440	\$2,581	\$697	\$2,469	\$4,250	\$527	\$527		
General Services	\$39,654		\$806		\$1,144				
County Administration	(\$41)	\$537	\$7,763	\$1,600	\$4,373	\$935	\$1,936	\$2,362	\$7,713
Technology Services	\$28,180				\$11,686				
Human Resources	\$2,861	\$2,189	\$3,023	\$1,317		\$327	\$277		
Records Management									
District Attorney	\$17,333					\$5,936			
Building Services				\$8,802	\$6,630				
FD309 Risk Management		\$154	\$1,304	\$534		\$125	\$128		
Finance	(\$7)	\$219	\$8,553	\$4,302	\$22,348	\$958	\$6,302	\$3,104	\$20,533
Subtotal	<u>\$111,006</u>	<u>\$5,680</u>	<u>\$22,146</u>	<u>\$19,024</u>	<u>\$61,439</u>	<u>\$9,243</u>	<u>\$9,170</u>	<u>\$5,466</u>	<u>\$28,246</u>
Proposed Costs	\$111,006	\$5,680	\$22,146	\$19,024	\$61,439	\$9,243	\$9,170	\$5,466	\$28,246

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									
Geographic Information Systems			\$4,173			\$2,443	\$12,060		
Clerk	\$1,378								
Treasurer	\$1,137		\$459	\$26,126			\$2,120		
Telecommunications	\$7,655		\$516	\$1,321		\$5,275	\$7,175		\$471
General Services	\$1,787						\$1,985		
County Administration	\$14,251	\$132	\$15,856	\$3,308	\$28,232	\$9,672	\$12,323	\$176	\$5,638
Technology Services	\$22,903						\$38,929		
Human Resources	\$5,628		\$6,250	\$383		\$18,997	\$4,261		\$6,483
Records Management	\$1,941								
District Attorney	\$8,547		\$1,662						
Building Services	\$14,379		\$1,650			\$32,126			
FD309 Risk Management	\$2,183		\$2,256			\$3,730	\$1,622		\$1,463
Finance	\$24,437	\$708	\$19,845	\$4,980	\$88,041	\$24,567	\$23,606	\$871	\$2,953
Subtotal	<u>\$109,135</u>	<u>\$840</u>	<u>\$52,837</u>	<u>\$36,118</u>	<u>\$116,273</u>	<u>\$96,810</u>	<u>\$104,081</u>	<u>\$1,047</u>	<u>\$17,008</u>
Proposed Costs	\$109,135	\$840	\$52,837	\$36,118	\$116,273	\$96,810	\$104,081	\$1,047	\$17,008

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									
Geographic Information Systems Clerk						\$3,613			\$23,051
Treasurer	\$6,315		\$7,474			\$2,054		\$240	\$874
Telecommunications	\$3,850		\$5,275			\$7,064		\$471	\$22,251
General Services	\$6,601					\$776			
County Administration	\$11,537	\$11,176	\$11,604	\$1,056	\$191	\$25,209	\$2,993	\$288	\$25,896
Technology Services	\$23,942								\$48,153
Human Resources	\$6,686	\$6,359	\$18,645	\$50		\$36,267			\$27,268
Records Management	\$41								
District Attorney						\$1,662			
Building Services									\$8,750
FD309 Risk Management	\$1,931	\$3,258	\$2,622	\$26		\$9,519			\$5,164
Finance	\$15,137	\$4,861	\$11,429	\$1,509	\$761	\$53,736	\$4,673	\$845	\$20,759
Subtotal	<u>\$76,040</u>	<u>\$25,654</u>	<u>\$57,049</u>	<u>\$2,641</u>	<u>\$952</u>	<u>\$139,900</u>	<u>\$7,666</u>	<u>\$1,844</u>	<u>\$184,873</u>
Proposed Costs	\$76,040	\$25,654	\$57,049	\$2,641	\$952	\$139,900	\$7,666	\$1,844	\$184,873

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 Clerk		\$6,157							
Treasurer		\$965							
Treasurer		\$6,227	\$262		\$153			\$123	\$22
Telecommunications		\$6,384			\$2,881	\$1,883	\$471	\$471	\$471
General Services		\$2,325							
County Administration	\$530	\$20,085	\$2,769	\$2,445	\$9,615			\$3,362	\$4,023
Technology Services		\$18,153							
Human Resources		\$25,990		\$550	\$4,019			\$1,134	\$1,249
Records Management									
District Attorney		\$949							
Building Services		\$29,891			\$25,747				
FD309 Risk Management		\$3,659		\$261	\$1,309			\$493	\$548
Finance	\$1,888	\$36,777	\$4,020	\$4,160	\$24,826			\$8,515	\$10,228
Subtotal	<u>\$2,418</u>	<u>\$157,562</u>	<u>\$7,051</u>	<u>\$7,416</u>	<u>\$71,198</u>	<u>\$1,883</u>	<u>\$471</u>	<u>\$14,098</u>	<u>\$16,541</u>
Proposed Costs	\$2,418	\$157,562	\$7,051	\$7,416	\$71,198	\$1,883	\$471	\$14,098	\$16,541

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			\$435					\$276	
Treasurer			\$82	\$1,465			\$2,841	\$2,863	
Telecommunications	\$471	\$471	\$1,883	\$1,863				\$527	
General Services									
County Administration	\$2,613	\$4,449	\$10,061	\$14,560	\$557	\$3,022		\$6,244	
Technology Services									
Human Resources	\$838	\$225	\$3,790	\$4,559				\$653	
Records Management									
District Attorney									
Building Services									
FD309 Risk Management	\$358	\$112	\$1,362	\$1,810				\$300	
Finance	\$6,813	\$5,325	\$19,415	\$26,638	\$748	\$8,580	\$14	\$19,403	\$8,659
Subtotal	<u>\$11,093</u>	<u>\$10,582</u>	<u>\$37,028</u>	<u>\$50,895</u>	<u>\$1,305</u>	<u>\$11,602</u>	<u>\$2,855</u>	<u>\$30,266</u>	<u>\$8,659</u>
Proposed Costs	\$11,093	\$10,582	\$37,028	\$50,895	\$1,305	\$11,602	\$2,855	\$30,266	\$8,659

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				\$261					
Equipment Use Charge				\$4,173			\$5,700	\$3,664	
Geographic Information Systems				\$414	\$435	\$432		\$138	
Clerk	\$435	\$1,103		\$3,758	\$2,797		\$3,584	\$4,283	
Treasurer		\$56		\$1,880			\$2,389	\$1,074	
Telecommunications									
General Services									
County Administration	\$31	\$414		\$2,190	\$1,751		\$1,088	\$2,843	\$1,233
Technology Services				\$15,427			\$4,808	\$6,410	
Human Resources		\$81		\$11,890			\$5,567	\$16,000	
Records Management				\$48					
District Attorney		\$8,547							
Building Services									
FD309 Risk Management		\$37		\$3,651			\$683	\$3,899	
Finance	\$1,865	\$1,532	\$91	\$19,499	\$15,481	\$387	\$9,811	\$23,693	\$9,040
Subtotal	<u>\$2,331</u>	<u>\$11,770</u>	<u>\$91</u>	<u>\$63,191</u>	<u>\$20,464</u>	<u>\$819</u>	<u>\$33,630</u>	<u>\$62,004</u>	<u>\$10,273</u>
Proposed Costs	\$2,331	\$11,770	\$91	\$63,191	\$20,464	\$819	\$33,630	\$62,004	\$10,273

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									\$1,045
Geographic Information Systems				\$13,129				\$10,279	
Clerk				\$3,054		\$435			\$3,999
Treasurer				\$2,753			\$7,582		
Telecommunications				\$22,240				\$942	\$15,253
General Services				\$68					
County Administration	\$47	\$1,511	\$1,505	\$24,736	\$875	\$2	\$25	\$2,688	\$155
Technology Services				\$107,808					\$200,881
Human Resources				\$63,109					
Records Management				\$123					\$1,578
District Attorney									
Building Services									\$252,821
FD309 Risk Management				\$3,000					
Finance	\$472	\$9,155	\$13,427	\$127,705	\$3,023	\$322	\$1,475	\$5,732	\$19,810
Subtotal	<u>\$519</u>	<u>\$10,666</u>	<u>\$14,932</u>	<u>\$367,725</u>	<u>\$3,898</u>	<u>\$759</u>	<u>\$9,082</u>	<u>\$19,641</u>	<u>\$600,397</u>
Proposed Costs	\$519	\$10,666	\$14,932	\$367,725	\$3,898	\$759	\$9,082	\$19,641	\$600,397

Douglas County, Nevada  
Allocated Costs by Department

Central Service Departments	<u>Subtotal</u>	<u>Direct Billed</u>	<u>Unallocated</u>	<u>Total</u>
Building Use Charge	\$336,731			\$336,731
Equipment Use Charge	\$18,727			\$18,727
Geographic Information Systems	\$225,124		\$216,417	\$441,541
Clerk	\$65,086		\$332,812	\$397,898
Treasurer	\$158,641		\$505,859	\$664,500
Telecommunications	\$311,392		\$238,521	\$549,913
General Services	\$281,506		\$1,295,497	\$1,577,003
County Administration	\$520,517		\$1,790	\$522,307
Technology Services	\$1,041,826			\$1,041,826
Human Resources	\$581,308			\$581,308
Records Management	\$146,606			\$146,606
District Attorney	\$448,519		\$1,495,931	\$1,944,450
Building Services	\$834,640			\$834,640
FD309 Risk Management	\$113,865	\$15,917	\$2,934,045	\$3,063,827
Finance	\$1,137,617			\$1,137,617
Subtotal	<u>\$6,222,105</u>	<u>\$15,917</u>	<u>\$7,020,872</u>	<u>\$13,258,894</u>
Proposed Costs	\$6,222,105	\$15,917	\$7,020,872	\$13,258,894

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		\$104,710	
Geographic Information Systems	\$423,036		
Clerk	\$362,446	(\$41,515)	
Treasurer	\$554,947	(\$41,515)	
Telecommunications	\$583,974		
General Services	\$1,705,362		
County Administration	\$892,744	(\$241,575)	
Technology Services	\$1,102,623		
Human Resources	\$505,371		
Records Management	\$158,907		
District Attorney	\$2,093,797	(\$193,163)	
Building Services	\$892,011		
FD309 Risk Management	\$3,034,096		
Finance	\$951,838		
County Commissioners			\$124,041
Project Management			\$554
Economic Development			\$6,926
Assessor			\$245,266
Recorder			\$169,179
Clerk-Elections			\$13,438
Tahoe General Services			\$37,909
Sheriff Administration			\$915,014
Sheriff Administration Services			\$43,128
Sheriff Records			\$12,989
Sheriff Jail			\$119,831
Sheriff Cops Grant			\$3,551
Sheriff-General Investigation			\$49,459
Sheriff Patrol/Traffic			\$9,609
Sheriff Vehicles			\$11,478
Sheriff Grants			\$2,479
Sheriff Coroner			\$2,907
Sheriff Operations/Patrol			\$92,435
Tri-Net			\$2,538
Animal Care & Services			\$119,944
Emergency Management			\$21,494
Court Clerk			\$35,032
District Court 1			\$43,232
District Court II			\$35,231
CASA			\$12,580
SAFE			\$1,608
Public Guardian Administration			\$3,615

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

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Bailiff			\$4,581
DA Child Support			\$56,966
Public Defender			\$9,789
Juvenile Probation			\$86,347
JPO Detention Center			\$62,275
Court Computer System			\$6,761
East Fork Justice Court			\$110,512
Tahoe Justice Court			\$36,471
Alternative Sentencing			\$24,594
East Fork Constable			\$10,491
Tahoe Constable			\$22,883
Security			\$5,466
Community Development Admin			\$211,888
Community Development Building Dept			\$177,093
Community Development Planning			\$136,478
Community Development Engineering			\$69,148
Public Works Administration			\$76,418
Public Works Roads			\$1,174
Public Works Utilities			\$111,006
Public Works Engineering			\$5,680
Weed Control			\$22,146
FD202 NV Cooperative Ext			\$19,024
FD204 Airport			\$61,439
FD210 DC Water District			\$9,243
FD211 Solid Waste Management			\$9,170
FD214 St MV Accident Indigent			\$5,466
FD215 Medical Asst to Indigents			\$28,246
FD216 Social Services			\$109,135
FD222 Law Library			\$840
FD232 Road Operating			\$52,837
FD234 Room Tax Admin			\$36,118
FD234 Prom Room Tax			\$116,273
FD234 Library			\$96,810
FD234 Parks Operations			\$104,081
FD234 Parks Dev			\$1,047
FD234 Parks Temp & Seasonal			\$17,008
FD234 Recreation			\$76,040
FD234 Rec Temp & Seasonal			\$25,654
FD234 Kahle Community Center			\$57,049
FD236 Tahoe/Douglas Trans Dist			\$2,641
FD240 Justice Court Admin Assess			\$952
FD242 China Spring Youth Camp			\$139,900
FD244 Western NV Regional Youth			\$7,666

Douglas County, Nevada  
Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
FD245 Erosion Control TRPA			\$1,844
FD255 911 Emergency Svcs			\$184,873
FD256 Surcharge			\$2,418
FD260 Senior Services Program			\$157,562
FD310 Self Insurance Dental			\$7,051
FD313.821 Vehicle Replacement			\$7,416
FD313.829 Vehicle Maintenance			\$71,198
FD314 Water Utility			\$1,883
FD315 Ridgeview Water System			\$471
FD316 Zephyr Water Utility Dist			\$14,098
FD319 Cave Rock/Uppaway Water Sys			\$16,541
FD320 Skyland Water System			\$11,093
FD324 Regional Water Fund			\$10,582
FD325 Sewer Utility			\$37,028
FD326 Carson Valley Water Utility			\$50,895
FD405 Ad Val Capital Projects			\$1,305
FD410 County Construction			\$11,602
FD420 Park Resident Const Tax			\$2,855
FD430 Regional Transportation			\$30,266
FD440 Capital Projects			\$8,659
FD541 Co Debt/Other Resources			\$2,331
FD605 Dc Redevelopment Admin			\$11,770
FD606 Dc Redevelopment Cap Proj			\$91
FD610 Gardnerville Town			\$63,191
FD611 Gardnerville Health & San			\$20,464
FD613 Gardnerville Debt			\$819
FD620 Genoa Town			\$33,630
FD630 Minden Town			\$62,004
FD635 Minden Trash			\$10,273
FD636 Minden Cap Equip			\$519
FD639 Minden Wholesale Water Utly			\$10,666
FD640 Minden Town Water			\$14,932
FD650 East Fork Fire			\$367,725
FD651 Effph Emergency Fund			\$3,898
FD652 Effph Equip Res			\$759
FD653 Paramedics			\$9,082
FD885 Mosquito District			\$19,641
All Other			\$600,397
Unallocated			\$7,020,872
Direct Billed			\$15,917
Total	<u>\$13,261,152</u>	<u>(\$2,258)</u>	<u>\$13,258,894</u>

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>Telecommunica</u> <u>tions</u>	<u>General</u> <u>Services</u>	<u>County Admin</u>	<u>Technology</u> <u>Services</u>
Schedule:	1.011	2.006	3.005	4.010	5.007	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	(\$104,710)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Geographic Information Systems	\$2,805	\$0	(\$474,970)	\$0	\$0	\$4,433	\$279	\$13,177	\$9,204
Clerk	\$9,438	\$2,306	\$4,068	(\$442,573)	\$0	\$7,914	\$26,687	\$2,195	\$30,133
Treasurer	\$9,441	\$21,549	\$4,020	\$6,756	(\$664,827)	\$8,602	\$15,093	\$3,361	\$51,542
Telecommunications	\$3,101	\$0	\$0	\$0	\$327	(\$623,135)	\$7,197	\$10,511	\$4,603
General Services	\$0	\$0	\$0	\$0	\$0	\$765	(\$1,821,491)	\$11,185	\$0
County Administration	\$8,744	\$0	\$8,498	\$23,578	\$0	\$6,868	\$109,430	(\$852,867)	\$20,475
Technology Services	\$8,950	\$21,928	\$0	\$690	\$0	\$13,954	\$3,479	\$48,495	(\$1,222,959)
Human Resources	\$6,657	\$2,124	\$3,511	\$3,723	\$0	\$4,989	\$15,612	\$6,435	\$24,043
Records Management	\$3,842	\$7,968	\$0	\$0	\$0	\$2,399	\$2,593	\$1,041	\$8,010
District Attorney	\$11,436	\$10,885	\$6,615	\$965	\$0	\$11,323	\$37,792	\$13,719	\$0
Building Services	\$3,845	\$0	\$3,511	\$0	\$0	\$2,601	\$10,337	\$7,682	\$6,410
FD309 Risk Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,490	\$0
Finance	\$5,810	\$19,223	\$3,206	\$8,963	\$0	\$9,374	\$15,989	\$192,269	\$26,713
County Commissioners	\$6,255	\$0	\$0	\$0	\$0	\$4,682	\$2,315	\$3,053	\$0
Project Management	\$0	\$0	\$0	\$0	\$0	\$527	\$0	\$3	\$0
Economic Development	\$0	\$0	\$0	\$0	\$0	\$527	\$0	\$2,528	\$0
Assessor	\$7,915	\$4,702	\$34,298	\$3,704	\$0	\$11,504	\$25,649	\$5,359	\$81,792
Recorder	\$0	\$4,098	\$0	\$1,103	\$0	\$10,996	\$8,254	\$3,005	\$65,385
Clerk-Elections	\$0	\$0	\$0	\$0	\$0	\$471	\$10,509	\$557	\$0
Tahoe General Services	\$6,776	\$784	\$0	\$0	\$0	\$2,995	\$12,961	\$1,905	\$6,413
Sheriff Administration	\$119,153	\$2,090	\$14,045	\$1,241	\$0	\$47,997	\$349	\$6,403	\$248,133
Sheriff Administration Services	\$0	\$0	\$0	\$0	\$0	\$3,297	\$13,392	\$7,236	\$0
Sheriff Records	\$0	\$0	\$0	\$0	\$0	\$4,238	\$0	\$3,085	\$0
Sheriff Jail	\$0	\$0	\$0	\$0	\$0	\$9,417	\$2,047	\$27,036	\$0
Sheriff Cops Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,243	\$0
Sheriff-General Investigation	\$0	\$0	\$0	\$0	\$0	\$7,064	\$0	\$10,974	\$0
Sheriff Patrol/Traffic	\$0	\$0	\$0	\$0	\$0	\$3,297	\$0	\$2,246	\$0
Sheriff Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,622	\$0
Sheriff Grants	\$0	\$0	\$0	\$0	\$0	\$471	\$0	\$752	\$0
Sheriff Coroner	\$0	\$0	\$0	\$0	\$0	\$471	\$0	\$724	\$0
Sheriff Operations/Patrol	\$0	\$0	\$0	\$0	\$0	\$3,297	\$0	\$33,157	\$0
Tri-Net	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$824	\$0
Animal Care & Services	\$0	\$1,567	\$0	\$12,789	\$9,287	\$4,125	\$13,770	\$5,061	\$19,236
Emergency Management	\$0	\$0	\$14,452	\$2,619	\$0	\$4,238	\$9	\$0	\$0
Court Clerk	\$0	\$0	\$0	\$0	\$0	\$2,639	\$2,806	\$2,841	\$0
District Court 1	\$8,221	\$0	\$0	\$1,792	\$0	\$1,056	\$1,500	\$1,710	\$0
District Court II	\$8,218	\$0	\$0	\$0	\$0	\$1,056	\$1,773	\$1,929	\$0
CASA	\$1,495	\$0	\$0	\$0	\$0	\$1,469	\$1,355	\$845	\$0
SAFE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$591	\$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:	10.011	11.011	12.005	13.008	14.005	15.013	
Building Use Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Use Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Geographic Information Systems	\$12,824	\$21	\$0	\$2,308	\$1,355	\$5,528	\$0
Clerk	\$7,634	\$6,086	\$3,429	\$16,413	\$1,126	\$4,213	\$0
Treasurer	\$4,442	\$21	\$3,429	\$16,418	\$1,170	\$5,551	\$0
Telecommunications	\$1,792	\$0	\$0	\$2,551	\$891	\$8,188	\$0
General Services	\$641	\$0	\$75,892	\$10,216	\$325	\$17,105	\$0
County Administration	\$2,843	\$21	\$0	\$11,344	\$1,252	\$8,645	\$0
Technology Services	\$6,252	\$0	\$914	\$0	\$2,453	\$13,221	\$0
Human Resources	(\$649,707)	\$1,382	\$60,348	\$8,638	\$1,123	\$5,751	\$0
Records Management	\$1,293	(\$204,980)	\$0	\$15,816	\$516	\$2,595	\$0
District Attorney	\$17,509	\$49,364	(\$2,107,457)	\$20,830	\$4,415	\$21,970	\$0
Building Services	\$1,891	\$0	\$3,562	(\$946,869)	\$661	\$14,358	\$0
FD309 Risk Management	\$433	\$0	\$0	\$0	(\$3,081,409)	\$26,390	\$0
Finance	\$10,845	\$1,479	\$15,433	\$7,695	\$2,295	(\$1,271,132)	\$0
County Commissioners	\$0	\$0	\$89,039	\$11,106	\$0	\$7,591	\$124,041
Project Management	\$0	\$0	\$0	\$0	\$0	\$24	\$554
Economic Development	\$509	\$0	\$0	\$0	\$261	\$3,101	\$6,926
Assessor	\$10,200	\$176	\$34,665	\$14,056	\$2,348	\$8,898	\$245,266
Recorder	\$4,148	\$49,234	\$15,671	\$0	\$1,565	\$5,720	\$169,179
Clerk-Elections	\$0	\$0	\$0	\$0	\$0	\$1,901	\$13,438
Tahoe General Services	\$2,150	\$0	\$0	\$0	\$821	\$3,104	\$37,909
Sheriff Administration	\$141,577	\$15,827	\$25,885	\$222,908	\$30,784	\$38,622	\$915,014
Sheriff Administration Services	\$820	\$0	\$0	\$0	\$0	\$18,383	\$43,128
Sheriff Records	\$1,640	\$0	\$0	\$0	\$0	\$4,026	\$12,989
Sheriff Jail	\$17,441	\$0	\$0	\$24,312	\$0	\$39,578	\$119,831
Sheriff Cops Grant	\$546	\$0	\$0	\$0	\$0	\$1,762	\$3,551
Sheriff-General Investigation	\$3,281	\$0	\$13,534	\$0	\$0	\$14,606	\$49,459
Sheriff Patrol/Traffic	\$1,094	\$0	\$0	\$0	\$0	\$2,972	\$9,609
Sheriff Vehicles	\$0	\$0	\$0	\$0	\$0	\$6,856	\$11,478
Sheriff Grants	\$274	\$0	\$0	\$0	\$0	\$982	\$2,479
Sheriff Coroner	\$543	\$0	\$0	\$0	\$0	\$1,169	\$2,907
Sheriff Operations/Patrol	\$11,483	\$0	\$0	\$0	\$0	\$44,498	\$92,435
Tri-Net	\$274	\$0	\$0	\$0	\$0	\$1,440	\$2,538
Animal Care & Services	\$2,892	\$101	\$13,771	\$26,870	\$1,062	\$9,413	\$119,944
Emergency Management	\$0	\$0	\$0	\$0	\$0	\$176	\$21,494
Court Clerk	\$11,517	\$8,594	\$0	\$0	\$1,429	\$5,206	\$35,032
District Court 1	\$1,019	\$7,209	\$0	\$16,302	\$521	\$3,902	\$43,232
District Court II	\$1,019	\$0	\$0	\$16,301	\$521	\$4,414	\$35,231
CASA	\$891	\$1,445	\$0	\$2,964	\$457	\$1,659	\$12,580
SAFE	\$0	\$0	\$0	\$0	\$0	\$1,017	\$1,608

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>Telecommunica</u> <u>tions</u>	<u>General</u> <u>Services</u>	<u>County Admin</u>	<u>Technology</u> <u>Services</u>
Public Guardian Administration	\$0	\$0	\$0	\$827	\$0	\$1,056	\$0	\$580	\$0
Bailiff	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,742	\$0
DA Child Support	\$0	\$0	\$0	\$4,158	\$0	\$2,639	\$11,450	\$2,398	\$0
Public Defender	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,137	\$0
Juvenile Probation	\$5,619	\$0	\$0	\$0	\$0	\$5,634	\$24,450	\$8,194	\$0
JPO Detention Center	\$16,544	\$0	\$0	\$0	\$0	\$2,279	\$2,954	\$3,378	\$0
Court Computer System	\$0	\$0	\$0	\$0	\$0	\$998	\$6	\$1,545	\$0
East Fork Justice Court	\$5,458	\$0	\$0	\$0	\$0	\$2,223	\$3,961	\$3,747	\$0
Tahoe Justice Court	\$11,889	\$261	\$0	\$0	\$0	\$3,581	\$4,130	\$2,940	\$2,138
Alternative Sentencing	\$1,335	\$0	\$0	\$0	\$0	\$3,051	\$2,768	\$3,876	\$0
East Fork Constable	\$334	\$0	\$0	\$1,103	\$0	\$998	\$0	\$936	\$0
Tahoe Constable	\$209	\$784	\$0	\$0	\$0	\$998	\$10,018	\$712	\$6,412
Security	\$0	\$0	\$0	\$0	\$0	\$1,056	\$0	\$872	\$0
Community Development Admin	\$24,159	\$0	\$0	\$6,205	\$0	\$7,770	\$56,226	\$5,576	\$48,168
Community Development Building Dept	\$0	\$3,135	\$0	\$0	\$45,538	\$2,639	\$0	\$6,742	\$25,652
Community Development Planning	\$0	\$0	\$32,211	\$3,891	\$12,609	\$3,165	\$0	\$6,994	\$0
Community Development Engineering	\$0	\$0	\$16,690	\$0	\$2,272	\$2,639	\$0	\$6,192	\$0
Public Works Administration	\$0	\$0	\$3,664	\$9,651	\$0	\$3,407	\$13,706	\$104	\$11,217
Public Works Roads	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$18	\$0
Public Works Utilities	\$0	\$0	\$14,605	\$0	\$981	\$7,440	\$39,654	(\$41)	\$28,180
Public Works Engineering	\$0	\$0	\$0	\$0	\$0	\$2,581	\$0	\$537	\$0
Weed Control	\$0	\$0	\$0	\$0	\$0	\$697	\$806	\$7,763	\$0
FD202 NV Cooperative Ext	\$0	\$0	\$0	\$0	\$0	\$2,469	\$0	\$1,600	\$0
FD204 Airport	\$0	\$0	\$6,717	\$1,931	\$2,360	\$4,250	\$1,144	\$4,373	\$11,686
FD210 DC Water District	\$0	\$0	\$0	\$435	\$0	\$527	\$0	\$935	\$0
FD211 Solid Waste Management	\$0	\$0	\$0	\$0	\$0	\$527	\$0	\$1,936	\$0
FD214 St MV Accident Indigent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,362	\$0
FD215 Medical Asst to Indigents	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,713	\$0
FD216 Social Services	\$2,909	\$0	\$0	\$1,378	\$1,137	\$7,655	\$1,787	\$14,251	\$22,903
FD222 Law Library	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$132	\$0
FD232 Road Operating	\$170	\$0	\$4,173	\$0	\$459	\$516	\$0	\$15,856	\$0
FD234 Room Tax Admin	\$0	\$0	\$0	\$0	\$26,126	\$1,321	\$0	\$3,308	\$0
FD234 Prom Room Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,232	\$0
FD234 Library	\$0	\$0	\$2,443	\$0	\$0	\$5,275	\$0	\$9,672	\$0
FD234 Parks Operations	\$0	\$0	\$12,060	\$0	\$2,120	\$7,175	\$1,985	\$12,323	\$38,929
FD234 Parks Dev	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$176	\$0
FD234 Parks Temp & Seasonal	\$0	\$0	\$0	\$0	\$0	\$471	\$0	\$5,638	\$0
FD234 Recreation	\$0	\$0	\$0	\$0	\$6,315	\$3,850	\$6,601	\$11,537	\$23,942
FD234 Rec Temp & Seasonal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,176	\$0
FD234 Kahle Community Center	\$0	\$0	\$0	\$0	\$7,474	\$5,275	\$0	\$11,604	\$0
FD236 Tahoe/Douglas Trans Dist	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,056	\$0
FD240 Justice Court Admin Assess	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$191	\$0
FD242 China Spring Youth Camp	\$0	\$0	\$3,613	\$0	\$2,054	\$7,064	\$776	\$25,209	\$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>
Public Guardian Administration	\$0	\$0	\$0	\$0	\$0	\$1,152	\$3,615
Bailiff	\$274	\$0	\$0	\$0	\$0	\$2,565	\$4,581
DA Child Support	\$18,103	\$3,460	\$0	\$5,181	\$1,174	\$8,403	\$56,966
Public Defender	\$0	\$0	\$0	\$0	\$0	\$5,652	\$9,789
Juvenile Probation	\$13,253	\$366	\$1,662	\$11,143	\$2,608	\$13,418	\$86,347
JPO Detention Center	\$3,538	\$0	\$0	\$25,465	\$1,812	\$6,305	\$62,275
Court Computer System	\$509	\$0	\$0	\$0	\$261	\$3,442	\$6,761
East Fork Justice Court	\$4,148	\$53,009	\$0	\$29,124	\$1,565	\$7,277	\$110,512
Tahoe Justice Court	\$3,365	\$977	\$0	\$0	\$1,304	\$5,886	\$36,471
Alternative Sentencing	\$2,281	\$0	\$0	\$2,647	\$1,169	\$7,467	\$24,594
East Fork Constable	\$4,439	\$0	\$0	\$985	\$261	\$1,435	\$10,491
Tahoe Constable	\$1,451	\$0	\$0	\$0	\$744	\$1,555	\$22,883
Security	\$1,268	\$0	\$0	\$0	\$650	\$1,620	\$5,466
Community Development Admin	\$2,162	\$2,477	\$20,657	\$32,006	\$1,070	\$5,412	\$211,888
Community Development Building Dept	\$5,906	\$0	\$80,966	\$0	\$1,304	\$5,211	\$177,093
Community Development Planning	\$10,874	\$0	\$59,596	\$0	\$1,565	\$5,573	\$136,478
Community Development Engineering	\$4,139	\$0	\$31,104	\$0	\$1,108	\$5,004	\$69,148
Public Works Administration	\$4,204	\$0	\$17,333	\$12,474	\$0	\$658	\$76,418
Public Works Roads	\$1,151	\$0	\$0	\$0	\$0	\$3	\$1,174
Public Works Utilities	\$2,861	\$0	\$17,333	\$0	\$0	(\$7)	\$111,006
Public Works Engineering	\$2,189	\$0	\$0	\$0	\$154	\$219	\$5,680
Weed Control	\$3,023	\$0	\$0	\$0	\$1,304	\$8,553	\$22,146
FD202 NV Cooperative Ext	\$1,317	\$0	\$0	\$8,802	\$534	\$4,302	\$19,024
FD204 Airport	\$0	\$0	\$0	\$6,630	\$0	\$22,348	\$61,439
FD210 DC Water District	\$327	\$0	\$5,936	\$0	\$125	\$958	\$9,243
FD211 Solid Waste Management	\$277	\$0	\$0	\$0	\$128	\$6,302	\$9,170
FD214 St MV Accident Indigent	\$0	\$0	\$0	\$0	\$0	\$3,104	\$5,466
FD215 Medical Asst to Indigents	\$0	\$0	\$0	\$0	\$0	\$20,533	\$28,246
FD216 Social Services	\$5,628	\$1,941	\$8,547	\$14,379	\$2,183	\$24,437	\$109,135
FD222 Law Library	\$0	\$0	\$0	\$0	\$0	\$708	\$840
FD232 Road Operating	\$6,250	\$0	\$1,662	\$1,650	\$2,256	\$19,845	\$52,837
FD234 Room Tax Admin	\$383	\$0	\$0	\$0	\$0	\$4,980	\$36,118
FD234 Prom Room Tax	\$0	\$0	\$0	\$0	\$0	\$88,041	\$116,273
FD234 Library	\$18,997	\$0	\$0	\$32,126	\$3,730	\$24,567	\$96,810
FD234 Parks Operations	\$4,261	\$0	\$0	\$0	\$1,622	\$23,606	\$104,081
FD234 Parks Dev	\$0	\$0	\$0	\$0	\$0	\$871	\$1,047
FD234 Parks Temp & Seasonal	\$6,483	\$0	\$0	\$0	\$1,463	\$2,953	\$17,008
FD234 Recreation	\$6,686	\$41	\$0	\$0	\$1,931	\$15,137	\$76,040
FD234 Rec Temp & Seasonal	\$6,359	\$0	\$0	\$0	\$3,258	\$4,861	\$25,654
FD234 Kahle Community Center	\$18,645	\$0	\$0	\$0	\$2,622	\$11,429	\$57,049
FD236 Tahoe/Douglas Trans Dist	\$50	\$0	\$0	\$0	\$26	\$1,509	\$2,641
FD240 Justice Court Admin Assess	\$0	\$0	\$0	\$0	\$0	\$761	\$952
FD242 China Spring Youth Camp	\$36,267	\$0	\$1,662	\$0	\$9,519	\$53,736	\$139,900





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

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

101190 - Telecommunications

- 6.004 Telephone BPX
- 6.005 Fire Panels
- 6.006 Keyless Card Access

- Number of Extension by Department or Fund
- Direct Allocation to 911 Emergency Fund 255
- Full Time Equivalent (FTE) by GF Departments and Funds (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

6.007 Data Network Infrastructure

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

- 6.008 Web Hosting
- 6.009 Dept Specific Charges

101191 - General Services

- 7.004 Postage
- 7.005 Motor Pool
- 7.006 Equipment Lease

- Postage Expenses by GF Departments and Funds
- Vehicle Cost by Department
- Number of Copier Leases by GF Departments and Funds

Douglas County, Nevada  
Summary of allocation basis

**Department**

- 7.007 Paper Supplies
- 7.008 Office Supplies
- 7.009 County Manager

101122 - County Administration

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

101192 - Technology Services

- 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 Recruitment and Selection
- 10.005 Labor Relations
- 10.006 Staff Development
- 10.007 Benefits Administration
- 10.008 Classification & Compensation
- 10.009 Risk and Liability Management
- 10.010 Physicals

101195 - Records Management

- 11.004 Recorder
- 11.005 Film Processing
- 11.006 Images Scanned
- 11.007 Boxes Deleted/Destroyed

**Basis of allocation**

Number of Supply orders by GF Departments and Funds  
 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 (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)  
 Direct Allocation to Finance  
 Based on FTE Count of Technology Services, Geographic Information Systems and Telecommunications (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

Actual Usage Time 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

Applications by GF Departments and Funds  
 Protected Full Time Equivalent (FTE) by GF Departments and Funds (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

Full Time Equivalent (FTE) by GF Departments and Funds (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

Full Time Equivalent (FTE) by GF Departments and Funds (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

Full Time Equivalent (FTE) by GF Departments and Funds (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

Full Time Equivalent (FTE) by GF Departments and Funds (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

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

Douglas County, Nevada  
Summary of allocation basis

**Department**

- 11.008 Boxes Received/Stored
- 11.009 Records 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

- 14.004 Insurance Administration

101172 - Finance

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

**Basis of allocation**

- Number of Boxes Destroyed by GF Department or Fund
- Number of Files Delivered by GF Department and Fund
- Number of Sealed Records by GF Department or Fund

Time Spent by GF Department and Funds

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

Full Time Equivalent (FTE) by GF Departments and Funds (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

- Total Budgeted Expenditures by GF Departments and Funds
- Total Budgeted Expenditures by GF Departments and Funds
- Accounts Payable Count by Department or Fund
- Full Time Equivalent (FTE) by GF Departments and Funds (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

- Grant Revenues by GF Departments and Funds
- Capital Asset Count by Department or Fund
- Total Budgeted Expenditures by GF Departments and Funds
- Direct Allocation to Fund 234 Room Tax Promotional
- Total 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>

Prepared by:

Building 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:				
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
Technology Services	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	6,390	31.711 %	\$19,984		\$19,984		\$19,984
<b>Total</b>	<b>20,150</b>	<b>100.000 %</b>	<b>\$63,015</b>		<b>\$63,015</b>		<b>\$63,015</b>

(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
Telecommunications	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 Administration	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**

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

(A) Alloc basis: Square Footage of Building Occupants

Source:

**Building Use Charge  
Departmental Cost  
Allocation Summary**

	<u>Total</u>	<u>Admin Building</u>	<u>Communications</u>	<u>Judicial Building</u>	<u>Lake Admin Building</u>	<u>Maintenance Operations</u>	<u>Minden Inn</u>	<u>Records Management</u>
Geographic Information Systems	\$2,805		\$2,805					
Clerk	\$9,438	\$9,438						
Treasurer	\$9,441	\$9,441						
Telecommunications	\$3,101		\$3,101					
County Administration	\$8,744						\$8,744	
Technology Services	\$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, 2014	Use Charge
Equipment	15 years	6 and 2/3%	\$1,178,812	\$78,587
AS/400	15 years	6 and 2/3%	<u>\$391,843</u>	<u>\$26,123</u>
			<u>\$1,570,655</u>	<u>\$104,710</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	\$78,587			
AS/400	\$26,123			
Total departmental cost adjustments:	<u>\$104,710</u>			<u>\$104,710</u>
Total to be allocated	<u><b>\$104,710</b></u>			<u><b>\$104,710</b></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	\$78,587		\$78,587	
AS/400	\$26,123			\$26,123
Functional Cost	<u>\$104,710</u>		<u>\$78,587</u>	<u>\$26,123</u>
Allocable Costs	<u>\$104,710</u>		<u>\$78,587</u>	<u>\$26,123</u>
<b>1st Allocation</b>	<b><u>\$104,710</u></b>		<b><u>\$78,587</u></b>	<b><u>\$26,123</u></b>
Functional Cost				
Allocable Costs				
<b>2nd Allocation</b>				
<b>Total allocated</b>	<b><u><u>\$104,710</u></u></b>		<b><u><u>\$78,587</u></u></b>	<b><u><u>\$26,123</u></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 %	\$1,000		\$1,000		\$1,000
District Attorney	147,934	13.851 %	\$10,885		\$10,885		\$10,885
Human Resources	7,569	0.709 %	\$557		\$557		\$557
Technology Services	298,006	27.903 %	\$21,928		\$21,928		\$21,928
Records Management	108,289	10.139 %	\$7,968		\$7,968		\$7,968
Treasurer	243,144	22.766 %	\$17,891		\$17,891		\$17,891
Recorder	6,000	0.562 %	\$441		\$441		\$441
Finance	243,471	22.797 %	\$17,917		\$17,917		\$17,917
Total	1,068,004	100.000 %	\$78,587		\$78,587		\$78,587

(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>
Animal Care & Services	6	6.000 %	\$1,567		\$1,567		\$1,567
Assessor	18	18.000 %	\$4,702		\$4,702		\$4,702
Community Development Building Dept	12	12.000 %	\$3,135		\$3,135		\$3,135
Clerk	5	5.000 %	\$1,306		\$1,306		\$1,306
Tahoe Justice Court	1	1.000 %	\$261		\$261		\$261
FD610 Gardnerville Town	1	1.000 %	\$261		\$261		\$261
All Other	4	4.000 %	\$1,045		\$1,045		\$1,045
Tahoe General Services	3	3.000 %	\$784		\$784		\$784
Finance	5	5.000 %	\$1,306		\$1,306		\$1,306
Human Resources	6	6.000 %	\$1,567		\$1,567		\$1,567
Recorder	14	14.000 %	\$3,657		\$3,657		\$3,657
Sheriff Administration	8	8.000 %	\$2,090		\$2,090		\$2,090
Tahoe Constable	3	3.000 %	\$784		\$784		\$784
Treasurer	14	14.000 %	\$3,658		\$3,658		\$3,658
Total	<u>100</u>	<u>100.000 %</u>	<u>\$26,123</u>		<u>\$26,123</u>		<u>\$26,123</u>

(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>
Clerk	\$2,306	\$1,000	\$1,306
Treasurer	\$21,549	\$17,891	\$3,658
Technology Services	\$21,928	\$21,928	
Human Resources	\$2,124	\$557	\$1,567
Records Management	\$7,968	\$7,968	
District Attorney	\$10,885	\$10,885	
Finance	\$19,223	\$17,917	\$1,306
Assessor	\$4,702		\$4,702
Recorder	\$4,098	\$441	\$3,657
Tahoe General Services	\$784		\$784
Sheriff Administration	\$2,090		\$2,090
Animal Care & Services	\$1,567		\$1,567
Tahoe Justice Court	\$261		\$261
Tahoe Constable	\$784		\$784
Community Development Building Dept	\$3,135		\$3,135
FD610 Gardnerville Town	\$261		\$261
All Other	\$1,045		\$1,045
Total	<u>\$104,710</u>	<u>\$78,587</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>
	\$423,036			\$423,036
Allocated additions:				
100000 - Building Use Charge	\$2,805		\$2,805	
101190 - Telecommunications		\$4,433	\$4,433	
101191 - General Services		\$279	\$279	
101122 - County Administration		\$13,177	\$13,177	
101192 - Technology Services		\$9,204	\$9,204	
101194 - Human Resources		\$12,824	\$12,824	
101195 - Records Management		\$21	\$21	
101521 - Building Services		\$2,308	\$2,308	
309817 - FD309 Risk Management		\$1,355	\$1,355	
101172 - Finance		\$5,528	\$5,528	
Total allocated additions:	<u>\$2,805</u>	<u>\$49,129</u>	<u>\$51,934</u>	<u>\$51,934</u>
Total to be allocated	<u>\$425,841</u>	<u>\$49,129</u>		<u>\$474,970</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	\$245,234	\$16,333	\$124,603	\$104,298
FRINGE BENEFITS	\$116,933	\$7,788	\$59,414	\$49,731
<b><u>Other Expense and Cost</u></b>				
SERVICES & SUPPLIES	\$60,869	\$4,054	\$30,928	\$25,887
Departmental Expenditures	\$423,036	\$28,175	\$214,945	\$179,916
Additions: 1st				
Other	\$2,805	\$2,805		
Functional Cost	\$425,841	\$30,980	\$214,945	\$179,916
Reallocate Admin		(\$30,980)	\$16,864	\$14,116
Allocable Costs	\$425,841		\$231,809	\$194,032
Unallocated	(\$194,032)			(\$194,032)
<b>1st Allocation</b>	<b>\$231,809</b>		<b>\$231,809</b>	
Additions: 2nd				
Other	\$49,129	\$49,129		
Functional Cost	\$49,129	\$49,129		
Reallocate Admin		(\$49,129)	\$26,744	\$22,385
Allocable Costs	\$49,129		\$26,744	\$22,385
Unallocated	(\$22,385)			(\$22,385)
<b>2nd Allocation</b>	<b>\$26,744</b>		<b>\$26,744</b>	
<b>Total allocated</b>	<b>\$258,553</b>		<b>\$258,553</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	674	13.265 %	\$30,750		\$30,750	\$3,548	\$34,298
FD255 911 Emergency Svcs	453	8.916 %	\$20,667		\$20,667	\$2,384	\$23,051
Community Development Planning	633	12.458 %	\$28,879		\$28,879	\$3,332	\$32,211
Community Development Engineering	328	6.455 %	\$14,964		\$14,964	\$1,726	\$16,690
Building Services	69	1.358 %	\$3,148		\$3,148	\$363	\$3,511
Sheriff Administration	276	5.432 %	\$12,592		\$12,592	\$1,453	\$14,045
FD650 East Fork Fire	258	5.078 %	\$11,771		\$11,771	\$1,358	\$13,129
District Attorney	130	2.559 %	\$5,931		\$5,931	\$684	\$6,615
FD204 Airport	132	2.598 %	\$6,022		\$6,022	\$695	\$6,717
County Administration	167	3.287 %	\$7,619		\$7,619	\$879	\$8,498
Finance	63	1.240 %	\$2,874		\$2,874	\$332	\$3,206
FD234 Parks Operations	237	4.664 %	\$10,813		\$10,813	\$1,247	\$12,060
Public Works Utilities	287	5.648 %	\$13,094		\$13,094	\$1,511	\$14,605
FD232 Road Operating	82	1.614 %	\$3,741		\$3,741	\$432	\$4,173
FD610 Gardnerville Town	82	1.614 %	\$3,741		\$3,741	\$432	\$4,173
FD630 Minden Town	72	1.417 %	\$3,285		\$3,285	\$379	\$3,664
FD620 Genoa Town	112	2.204 %	\$5,110		\$5,110	\$590	\$5,700
FD885 Mosquito District	202	3.976 %	\$9,216		\$9,216	\$1,063	\$10,279
FD260 Senior Services Program	121	2.381 %	\$5,520		\$5,520	\$637	\$6,157
Treasurer	79	1.555 %	\$3,604		\$3,604	\$416	\$4,020
FD242 China Spring Youth Camp	71	1.397 %	\$3,239		\$3,239	\$374	\$3,613
Human Resources	69	1.358 %	\$3,148		\$3,148	\$363	\$3,511
FD234 Library	48	0.945 %	\$2,190		\$2,190	\$253	\$2,443
Emergency Management	284	5.589 %	\$12,957		\$12,957	\$1,495	\$14,452
Public Works Administration	72	1.417 %	\$3,285		\$3,285	\$379	\$3,664
Clerk	80	1.575 %	\$3,649		\$3,649	\$419	\$4,068
<b>Total</b>	<b>5,081</b>	<b>100.000 %</b>	<b>\$231,809</b>		<b>\$231,809</b>	<b>\$26,744</b>	<b>\$258,553</b>

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

Source: Eric Schmidt

Geographic Information Systems  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>GIS</u>
Clerk	\$4,068	\$4,068
Treasurer	\$4,020	\$4,020
County Administration	\$8,498	\$8,498
Human Resources	\$3,511	\$3,511
District Attorney	\$6,615	\$6,615
Building Services	\$3,511	\$3,511
Finance	\$3,206	\$3,206
Assessor	\$34,298	\$34,298
Sheriff Administration	\$14,045	\$14,045
Emergency Management	\$14,452	\$14,452
Community Development Planning	\$32,211	\$32,211
Community Development Engineering	\$16,690	\$16,690
Public Works Administration	\$3,664	\$3,664
Public Works Utilities	\$14,605	\$14,605
FD204 Airport	\$6,717	\$6,717
FD232 Road Operating	\$4,173	\$4,173
FD234 Library	\$2,443	\$2,443
FD234 Parks Operations	\$12,060	\$12,060
FD242 China Spring Youth Camp	\$3,613	\$3,613
FD255 911 Emergency Svcs	\$23,051	\$23,051
FD260 Senior Services Program	\$6,157	\$6,157
FD610 Gardnerville Town	\$4,173	\$4,173
FD620 Genoa Town	\$5,700	\$5,700
FD630 Minden Town	\$3,664	\$3,664
FD650 East Fork Fire	\$13,129	\$13,129
FD885 Mosquito District	\$10,279	\$10,279
Total	<u>\$258,553</u>	<u>\$258,553</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>
	\$362,446			\$362,446
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	\$2,306		\$2,306	
101152 - Geographic Information Systems	\$3,649	\$419	\$4,068	
101182 - Clerk		\$4,976	\$4,976	
101190 - Telecommunications		\$7,914	\$7,914	
101191 - General Services		\$26,687	\$26,687	
101122 - County Administration		\$2,195	\$2,195	
101192 - Technology Services		\$30,133	\$30,133	
101194 - Human Resources		\$7,634	\$7,634	
101195 - Records Management		\$6,086	\$6,086	
101341 - District Attorney		\$3,429	\$3,429	
101521 - Building Services		\$16,413	\$16,413	
309817 - FD309 Risk Management		\$1,126	\$1,126	
101172 - Finance		\$4,213	\$4,213	
Total allocated additions:	<u>\$15,393</u>	<u>\$111,225</u>	<u>\$126,618</u>	<u>\$126,618</u>
Total to be allocated	<u><u>\$336,324</u></u>	<u><u>\$111,225</u></u>		<u><u>\$447,549</u></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	\$216,502		\$42,326	\$1,472	\$1,884	\$1,494	\$6,192	\$2,013	\$51,896
FRINGE BENEFITS	\$98,164		\$19,191	\$668	\$854	\$677	\$2,807	\$913	\$23,530
<b><u>Other Expense and Cost</u></b>									
SERVICES & SUPPLIES	\$6,020		\$1,177	\$41	\$52	\$42	\$172	\$56	\$1,443
BOARD OF EQUALIZATION COMP	\$245					\$245			
ELECTED OFFICIAL SALARY	\$30,303	\$30,303							
ELECTED OFFICIAL FRINGE BENEFIT	\$11,212	\$11,212							
Departmental Expenditures	\$362,446	\$41,515	\$62,694	\$2,181	\$2,790	\$2,458	\$9,171	\$2,982	\$76,869
<b><u>Cost Adjustments</u></b>									
Deductions	(\$41,515)	(\$41,515)							
Additions: 1st									
Other	\$15,393	\$15,393							
Functional Cost	\$336,324	\$15,393	\$62,694	\$2,181	\$2,790	\$2,458	\$9,171	\$2,982	\$76,869
Reallocate Admin		(\$15,393)	\$3,007	\$105	\$134	\$118	\$440	\$143	\$3,687
Allocable Costs	\$336,324		\$65,701	\$2,286	\$2,924	\$2,576	\$9,611	\$3,125	\$80,556
Unallocated	(\$250,101)								(\$80,556)
<b>1st Allocation</b>	<b>\$86,223</b>		<b>\$65,701</b>	<b>\$2,286</b>	<b>\$2,924</b>	<b>\$2,576</b>	<b>\$9,611</b>	<b>\$3,125</b>	
Additions: 2nd									
Other	\$111,225	\$111,225							
Functional Cost	\$111,225	\$111,225							
Reallocate Admin		(\$111,225)	\$21,728	\$756	\$967	\$852	\$3,178	\$1,033	\$26,640
Allocable Costs	\$111,225		\$21,728	\$756	\$967	\$852	\$3,178	\$1,033	\$26,640
Unallocated	(\$82,711)								(\$26,640)
<b>2nd Allocation</b>	<b>\$28,514</b>		<b>\$21,728</b>	<b>\$756</b>	<b>\$967</b>	<b>\$852</b>	<b>\$3,178</b>	<b>\$1,033</b>	
<b>Total allocated</b>	<b>\$114,737</b>		<b>\$87,429</b>	<b>\$3,042</b>	<b>\$3,891</b>	<b>\$3,428</b>	<b>\$12,789</b>	<b>\$4,158</b>	

Clerk  
Schedule of costs to be  
allocated by function

Elections

<u>Wages &amp; Benefits</u>	
SALARIES & WAGES	\$109,225
FRINGE BENEFITS	\$49,524
<u>Other Expense and Cost</u>	
SERVICES & SUPPLIES	\$3,037
BOARD OF EQUALIZATION COMP	
ELECTED OFFICIAL SALARY	
ELECTED OFFICIAL FRINGE BENEFIT	
Departmental Expenditures	\$161,786
<u>Cost Adjustments</u>	
Deductions	
Additions: 1st	
Other	
Functional Cost	\$161,786
Reallocate Admin	\$7,759
Allocable Costs	\$169,545
Unallocated	(\$169,545)
<b>1st Allocation</b>	
Additions: 2nd	
Other	
Functional Cost	
Reallocate Admin	\$56,071
Allocable Costs	\$56,071
Unallocated	(\$56,071)
<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 Administration	171	26.430 %	\$17,365		\$17,365	\$6,213	\$23,578
Finance	65	10.046 %	\$6,601		\$6,601	\$2,362	\$8,963
Treasurer	49	7.573 %	\$4,976		\$4,976	\$1,780	\$6,756
Human Resources	27	4.173 %	\$2,742		\$2,742	\$981	\$3,723
Sheriff Administration	9	1.391 %	\$914		\$914	\$327	\$1,241
District Court 1	13	2.009 %	\$1,320		\$1,320	\$472	\$1,792
Public Guardian Administration	6	0.927 %	\$609		\$609	\$218	\$827
District Attorney	7	1.082 %	\$711		\$711	\$254	\$965
Assessor	2	0.309 %	\$203		\$203	\$73	\$276
Recorder	8	1.236 %	\$812		\$812	\$291	\$1,103
East Fork Constable	8	1.236 %	\$812		\$812	\$291	\$1,103
Community Development Admin	45	6.955 %	\$4,570		\$4,570	\$1,635	\$6,205
Public Works Administration	70	10.819 %	\$7,108		\$7,108	\$2,543	\$9,651
FD204 Airport	14	2.164 %	\$1,422		\$1,422	\$509	\$1,931
FD216 Social Services	10	1.546 %	\$1,015		\$1,015	\$363	\$1,378
FD260 Senior Services Program	7	1.082 %	\$711		\$711	\$254	\$965
FD430 Regional Transportation	2	0.309 %	\$203		\$203	\$73	\$276
FD605 Dc Redevelopment Admin	8	1.236 %	\$812		\$812	\$291	\$1,103
FD650 East Fork Fire	19	2.937 %	\$1,929		\$1,929	\$690	\$2,619
FD610 Gardnerville Town	3	0.464 %	\$305		\$305	\$109	\$414
All Other	29	4.482 %	\$2,945		\$2,945	\$1,054	\$3,999
Animal Care & Services							
Emergency Management	19	2.937 %	\$1,929		\$1,929	\$690	\$2,619
Technology Services	5	0.773 %	\$508		\$508	\$182	\$690
Clerk	49	7.573 %	\$4,976		\$4,976		\$4,976
FD255 911 Emergency Svcs	1	0.155 %	\$102		\$102	\$36	\$138
FD630 Minden Town	1	0.156 %	\$101		\$101	\$37	\$138
<b>Total</b>	<b>647</b>	<b>100.000 %</b>	<b>\$65,701</b>		<b>\$65,701</b>	<b>\$21,728</b>	<b>\$87,429</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	14.286 %	\$327		\$327	\$108	\$435
FD325 Sewer Utility	1	14.286 %	\$327		\$327	\$108	\$435
FD541 Co Debt/Other Resources	1	14.286 %	\$327		\$327	\$108	\$435
FD652 Effph Equip Res	1	14.286 %	\$327		\$327	\$108	\$435
FD650 East Fork Fire	1	14.286 %	\$327		\$327	\$108	\$435
FD611 Gardnerville Health & San	1	14.286 %	\$327		\$327	\$108	\$435
FD613 Gardnerville Debt	1	14.284 %	\$324		\$324	\$108	\$432
Total	<u>7</u>	<u>100.000 %</u>	<u>\$2,286</u>		<u>\$2,286</u>	<u>\$756</u>	<u>\$3,042</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 %	\$2,924		\$2,924	\$967	\$3,891
Total	1	100.000 %	\$2,924		\$2,924	\$967	\$3,891

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

Source:

Clerk  
Detail allocation of  
Board of Equalization

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Assessor	1	100.000 %	\$2,576		\$2,576	\$852	\$3,428
Total	1	100.000 %	\$2,576		\$2,576	\$852	\$3,428

(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 %	\$9,611		\$9,611	\$3,178	\$12,789
Total	1	100.000 %	\$9,611		\$9,611	\$3,178	\$12,789

(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 %	\$3,125		\$3,125	\$1,033	\$4,158
Total	1	100.000 %	\$3,125		\$3,125	\$1,033	\$4,158

(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>
Clerk	\$4,976	\$4,976					
Treasurer	\$6,756	\$6,756					
County Administration	\$23,578	\$23,578					
Technology Services	\$690	\$690					
Human Resources	\$3,723	\$3,723					
District Attorney	\$965	\$965					
Finance	\$8,963	\$8,963					
Assessor	\$3,704	\$276			\$3,428		
Recorder	\$1,103	\$1,103					
Sheriff Administration	\$1,241	\$1,241					
Animal Care & Services	\$12,789					\$12,789	
Emergency Management	\$2,619	\$2,619					
District Court 1	\$1,792	\$1,792					
Public Guardian Administration	\$827	\$827					
DA Child Support	\$4,158						\$4,158
East Fork Constable	\$1,103	\$1,103					
Community Development Admin	\$6,205	\$6,205					
Community Development Planning	\$3,891			\$3,891			
Public Works Administration	\$9,651	\$9,651					
FD204 Airport	\$1,931	\$1,931					
FD210 DC Water District	\$435		\$435				
FD216 Social Services	\$1,378	\$1,378					
FD255 911 Emergency Svcs	\$138	\$138					
FD260 Senior Services Program	\$965	\$965					
FD325 Sewer Utility	\$435		\$435				
FD430 Regional Transportation	\$276	\$276					
FD541 Co Debt/Other Resources	\$435		\$435				
FD605 Dc Redevelopment Admin	\$1,103	\$1,103					
FD610 Gardnerville Town	\$414	\$414					
FD611 Gardnerville Health & San	\$435		\$435				
FD613 Gardnerville Debt	\$432		\$432				
FD630 Minden Town	\$138	\$138					
FD650 East Fork Fire	\$3,054	\$2,619	\$435				
FD652 Effph Equip Res	\$435		\$435				
All Other	\$3,999	\$3,999					
<b>Total</b>	<b>\$114,737</b>	<b>\$87,429</b>	<b>\$3,042</b>	<b>\$3,891</b>	<b>\$3,428</b>	<b>\$12,789</b>	<b>\$4,158</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 identified but not allocated.
- **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>
	\$554,947			\$554,947
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	\$9,441		\$9,441	
100001 - Equipment Use Charge	\$21,549		\$21,549	
101152 - Geographic Information Systems	\$3,604	\$416	\$4,020	
101182 - Clerk	\$4,976	\$1,780	\$6,756	
101190 - Telecommunications		\$8,602	\$8,602	
101191 - General Services		\$15,093	\$15,093	
101122 - County Administration		\$3,361	\$3,361	
101192 - Technology Services		\$51,542	\$51,542	
101194 - Human Resources		\$4,442	\$4,442	
101195 - Records Management		\$21	\$21	
101341 - District Attorney		\$3,429	\$3,429	
101521 - Building Services		\$16,418	\$16,418	
309817 - FD309 Risk Management		\$1,170	\$1,170	
101172 - Finance		\$5,551	\$5,551	
Total allocated additions:	<u>\$39,570</u>	<u>\$111,825</u>	<u>\$151,395</u>	<u>\$151,395</u>
Total to be allocated	<u><u>\$553,002</u></u>	<u><u>\$111,825</u></u>		<u><u>\$664,827</u></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	\$246,965		\$568	\$46,750	\$9,805	\$54,802	\$135,040
FRINGE BENEFITS	\$102,315		\$235	\$19,368	\$4,062	\$22,704	\$55,946
<b><u>Other Expense and Cost</u></b>							
SERVICES AND SUPPLIES	\$164,152		\$378	\$31,074	\$6,517	\$36,425	\$89,758
ELECTED OFFICIAL SALARY	\$30,303	\$30,303					
ELECTED OFFICIAL FRINGE BENEFITS	\$11,212	\$11,212					
Departmental Expenditures	\$554,947	\$41,515	\$1,181	\$97,192	\$20,384	\$113,931	\$280,744
<b><u>Cost Adjustments</u></b>							
Deductions	(\$41,515)	(\$41,515)					
Additions: 1st							
Clerk	\$4,976			\$4,976			
Other	\$34,594	\$34,594					
Functional Cost	\$553,002	\$34,594	\$1,181	\$102,168	\$20,384	\$113,931	\$280,744
Reallocate Admin		(\$34,594)	\$80	\$6,549	\$1,373	\$7,676	\$18,916
Allocable Costs	\$553,002		\$1,261	\$108,717	\$21,757	\$121,607	\$299,660
Unallocated	(\$421,267)					(\$121,607)	(\$299,660)
<b>1st Allocation</b>	<b>\$131,735</b>		<b>\$1,261</b>	<b>\$108,717</b>	<b>\$21,757</b>		
Additions: 2nd							
Clerk	\$1,780			\$1,780			
Other	\$110,045	\$110,045					
Functional Cost	\$111,825	\$110,045		\$1,780			
Reallocate Admin		(\$110,045)	\$253	\$20,831	\$4,369	\$24,419	\$60,173
Allocable Costs	\$111,825		\$253	\$22,611	\$4,369	\$24,419	\$60,173
Unallocated	(\$84,592)					(\$24,419)	(\$60,173)
<b>2nd Allocation</b>	<b>\$27,233</b>		<b>\$253</b>	<b>\$22,611</b>	<b>\$4,369</b>		
<b>Total allocated</b>	<b>\$158,968</b>		<b>\$1,514</b>	<b>\$131,328</b>	<b>\$26,126</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 %	\$102		\$102	\$21	\$123
FD325 Sewer Utility	4	5.405 %	\$68		\$68	\$14	\$82
FD326 Carson Valley Water Utility	16	21.622 %	\$273		\$273	\$55	\$328
Public Works Utilities	48	64.865 %	\$818		\$818	\$163	\$981
Total	74	100.000 %	\$1,261		\$1,261	\$253	\$1,514

(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 %	\$1,954		\$1,954	\$406	\$2,360
FD216 Social Services	52	0.865 %	\$941		\$941	\$196	\$1,137
FD232 Road Operating	21	0.349 %	\$380		\$380	\$79	\$459
FD242 China Spring Youth Camp	94	1.564 %	\$1,700		\$1,700	\$354	\$2,054
FD255 911 Emergency Svcs	40	0.666 %	\$724		\$724	\$150	\$874
FD260 Senior Services Program	285	4.742 %	\$5,155		\$5,155	\$1,072	\$6,227
FD610 Gardnerville Town	172	2.862 %	\$3,111		\$3,111	\$647	\$3,758
FD611 Gardnerville Health & San	128	2.130 %	\$2,315		\$2,315	\$482	\$2,797
FD620 Genoa Town	164	2.729 %	\$2,967		\$2,967	\$617	\$3,584
FD630 Minden Town	196	3.261 %	\$3,546		\$3,546	\$737	\$4,283
FD650 East Fork Fire	126	2.097 %	\$2,279		\$2,279	\$474	\$2,753
FD653 Paramedics	347	5.774 %	\$6,277		\$6,277	\$1,305	\$7,582
Animal Care & Services	425	7.072 %	\$7,688		\$7,688	\$1,599	\$9,287
Community Development Building Dept	2,084	34.676 %	\$37,698		\$37,698	\$7,840	\$45,538
Community Development Planning	577	9.601 %	\$10,438		\$10,438	\$2,171	\$12,609
Community Development Engineering	104	1.730 %	\$1,881		\$1,881	\$391	\$2,272
Telecommunications	15	0.250 %	\$271		\$271	\$56	\$327
FD234 Parks Operations	97	1.614 %	\$1,755		\$1,755	\$365	\$2,120
FD245 Erosion Control TRPA	11	0.183 %	\$199		\$199	\$41	\$240
FD234 Kahle Community Center	342	5.691 %	\$6,187		\$6,187	\$1,287	\$7,474
FD234 Recreation	289	4.809 %	\$5,228		\$5,228	\$1,087	\$6,315
FD310 Self Insurance Dental	12	0.200 %	\$217		\$217	\$45	\$262
FD319 Cave Rock/Uppaway Water Sys	1	0.017 %	\$18		\$18	\$4	\$22
FD326 Carson Valley Water Utility	52	0.865 %	\$941		\$941	\$196	\$1,137
FD420 Park Resident Const Tax	130	2.163 %	\$2,352		\$2,352	\$489	\$2,841
FD430 Regional Transportation	131	2.180 %	\$2,370		\$2,370	\$493	\$2,863
FD313.829 Vehicle Maintenance	7	0.113 %	\$125		\$125	\$28	\$153
<b>Total</b>	<b>6,010</b>	<b>100.000 %</b>	<b>\$108,717</b>		<b>\$108,717</b>	<b>\$22,611</b>	<b>\$131,328</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 %	\$21,757		\$21,757	\$4,369	\$26,126
Total	100	100.000 %	\$21,757		\$21,757	\$4,369	\$26,126

(A) Alloc basis: Direct Allocation to Room Tax

Source:

Treasurer  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Utilities</u>	<u>Banking</u>	<u>Room Tax</u>
Telecommunications	\$327		\$327	
Animal Care & Services	\$9,287		\$9,287	
Community Development Building Dept	\$45,538		\$45,538	
Community Development Planning	\$12,609		\$12,609	
Community Development Engineering	\$2,272		\$2,272	
Public Works Utilities	\$981	\$981		
FD204 Airport	\$2,360		\$2,360	
FD216 Social Services	\$1,137		\$1,137	
FD232 Road Operating	\$459		\$459	
FD234 Room Tax Admin	\$26,126			\$26,126
FD234 Parks Operations	\$2,120		\$2,120	
FD234 Recreation	\$6,315		\$6,315	
FD234 Kahle Community Center	\$7,474		\$7,474	
FD242 China Spring Youth Camp	\$2,054		\$2,054	
FD245 Erosion Control TRPA	\$240		\$240	
FD255 911 Emergency Svcs	\$874		\$874	
FD260 Senior Services Program	\$6,227		\$6,227	
FD310 Self Insurance Dental	\$262		\$262	
FD313.829 Vehicle Maintenance	\$153		\$153	
FD316 Zephyr Water Utility Dist	\$123	\$123		
FD319 Cave Rock/Uppaway Water Sys	\$22		\$22	
FD325 Sewer Utility	\$82	\$82		
FD326 Carson Valley Water Utility	\$1,465	\$328	\$1,137	
FD420 Park Resident Const Tax	\$2,841		\$2,841	
FD430 Regional Transportation	\$2,863		\$2,863	
FD610 Gardnerville Town	\$3,758		\$3,758	
FD611 Gardnerville Health & San	\$2,797		\$2,797	
FD620 Genoa Town	\$3,584		\$3,584	
FD630 Minden Town	\$4,283		\$4,283	
FD650 East Fork Fire	\$2,753		\$2,753	
FD653 Paramedics	\$7,582		\$7,582	
Total	\$158,968	\$1,514	\$131,328	\$26,126

**SCHEDULE 6.01**

**TELECOMMUNICATIONS**

NATURE AND EXTENT OF SERVICE

The Telecommunications 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 identified but not allocated.
- **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 a count of workstations or mobile data computers by Department and Fund.

Prepared by:

**SCHEDULE 6.01**

**TELECOMMUNICATIONS**

NATURE AND EXTENT OF SERVICE (continued)

- **Web Hosting** – These costs are associated with providing offsite web nesting 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.

Telecommunications  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$583,974			\$583,974
Allocated additions:				
100000 - Building Use Charge	\$3,101		\$3,101	
101186 - Treasurer	\$271	\$56	\$327	
101191 - General Services		\$7,197	\$7,197	
101122 - County Administration		\$10,511	\$10,511	
101192 - Technology Services		\$4,603	\$4,603	
101194 - Human Resources		\$1,792	\$1,792	
101521 - Building Services		\$2,551	\$2,551	
309817 - FD309 Risk Management		\$891	\$891	
101172 - Finance		\$8,188	\$8,188	
Total allocated additions:	<u>\$3,372</u>	<u>\$35,789</u>	<u>\$39,161</u>	<u>\$39,161</u>
Total to be allocated	<u><u>\$587,346</u></u>	<u><u>\$35,789</u></u>		<u><u>\$623,135</u></u>

Telecommunications  
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>Web Hosting</u>	<u>Dept Specific Charges</u>
<b>Wages &amp; Benefits</b>									
SALARIES & WAGES	\$225,276	\$25,839	\$102,005	\$47,038	\$8,042	\$15,431	\$26,921		
FRINGE BENEFITS	\$95,725	\$10,980	\$43,344	\$19,987	\$3,417	\$6,557	\$11,440		
<b>Other Expense and Cost</b>									
TELEPHONE EXP	\$156,984		\$47,095	\$106,749					\$3,140
TRAVEL	\$1,856		\$1,856						
MAINT RADIO	\$9,274		\$9,274						
MEMBERSHIPS	\$184		\$184						
CELLULAR PHONES	\$12,094	\$2,177							\$9,917
TRAINING & EDUCATION	\$2,125		\$2,125						
MAINT & REPAIR	\$46,132						\$46,132		
OFFICE SUPPLIES	\$671	\$671							
SMALL EQUIPMENT	\$2,409		\$2,409						
PUBLIC DATA ACCESS	\$31,099						\$26,899	\$4,200	
PERSONNEL ADVERTISING	\$132	\$132							
PROFESSIONAL SERVICES	\$13	\$13							
Departmental Expenditures	<u>\$583,974</u>	<u>\$39,812</u>	<u>\$208,292</u>	<u>\$173,774</u>	<u>\$11,459</u>	<u>\$21,988</u>	<u>\$111,392</u>	<u>\$4,200</u>	<u>\$13,057</u>
Additions: 1st									
Other	<u>\$3,372</u>	<u>\$3,372</u>							
Functional Cost	<u>\$587,346</u>	<u>\$43,184</u>	<u>\$208,292</u>	<u>\$173,774</u>	<u>\$11,459</u>	<u>\$21,988</u>	<u>\$111,392</u>	<u>\$4,200</u>	<u>\$13,057</u>
Reallocate Admin		<u>(\$43,184)</u>	<u>\$16,530</u>	<u>\$13,790</u>	<u>\$909</u>	<u>\$1,745</u>	<u>\$8,840</u>	<u>\$333</u>	<u>\$1,037</u>
Allocable Costs	<u>\$587,346</u>		<u>\$224,822</u>	<u>\$187,564</u>	<u>\$12,368</u>	<u>\$23,733</u>	<u>\$120,232</u>	<u>\$4,533</u>	<u>\$14,094</u>
Unallocated	<u>(\$224,822)</u>		<u>(\$224,822)</u>						
<b>1st Allocation</b>	<b><u>\$362,524</u></b>			<b><u>\$187,564</u></b>	<b><u>\$12,368</u></b>	<b><u>\$23,733</u></b>	<b><u>\$120,232</u></b>	<b><u>\$4,533</u></b>	<b><u>\$14,094</u></b>
Additions: 2nd									
Other	<u>\$35,789</u>	<u>\$35,789</u>							
Functional Cost	<u>\$35,789</u>	<u>\$35,789</u>							
Reallocate Admin		<u>(\$35,789)</u>	<u>\$13,699</u>	<u>\$11,429</u>	<u>\$754</u>	<u>\$1,446</u>	<u>\$7,326</u>	<u>\$276</u>	<u>\$859</u>
Allocable Costs	<u>\$35,789</u>		<u>\$13,699</u>	<u>\$11,429</u>	<u>\$754</u>	<u>\$1,446</u>	<u>\$7,326</u>	<u>\$276</u>	<u>\$859</u>
Unallocated	<u>(\$13,699)</u>		<u>(\$13,699)</u>						
<b>2nd Allocation</b>	<b><u>\$22,090</u></b>			<b><u>\$11,429</u></b>	<b><u>\$754</u></b>	<b><u>\$1,446</u></b>	<b><u>\$7,326</u></b>	<b><u>\$276</u></b>	<b><u>\$859</u></b>
<b>Total allocated</b>	<b><u>\$384,614</u></b>			<b><u>\$198,993</u></b>	<b><u>\$13,122</u></b>	<b><u>\$25,179</u></b>	<b><u>\$127,558</u></b>	<b><u>\$4,809</u></b>	<b><u>\$14,953</u></b>

Telecommunications  
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 %	\$885		\$885	\$57	\$942
County Administration	4	0.943 %	\$1,769		\$1,769	\$114	\$1,883
Project Management	1	0.236 %	\$442		\$442	\$29	\$471
Economic Development	1	0.236 %	\$442		\$442	\$29	\$471
Geographic Information Systems	6	1.415 %	\$2,654		\$2,654		\$2,654
Assessor	13	3.066 %	\$5,751		\$5,751	\$371	\$6,122
Finance	13	3.066 %	\$5,751		\$5,751	\$371	\$6,122
Recorder	10	2.358 %	\$4,424		\$4,424	\$285	\$4,709
Clerk	10	2.358 %	\$4,424		\$4,424		\$4,424
Clerk-Elections	1	0.236 %	\$442		\$442	\$29	\$471
Tahoe General Services	6	1.415 %	\$2,654		\$2,654	\$171	\$2,825
Treasurer	7	1.651 %	\$3,097		\$3,097		\$3,097
General Services	1	0.236 %	\$442		\$442	\$29	\$471
Technology Services	9	2.123 %	\$3,981		\$3,981	\$257	\$4,238
Human Resources	6	1.415 %	\$2,654		\$2,654	\$171	\$2,825
Records Management	2	0.472 %	\$885		\$885	\$57	\$942
Sheriff Administration	5	1.179 %	\$2,212		\$2,212	\$143	\$2,355
Sheriff Administration Services	7	1.651 %	\$3,097		\$3,097	\$200	\$3,297
Sheriff Records	9	2.123 %	\$3,981		\$3,981	\$257	\$4,238
Sheriff Jail	20	4.717 %	\$8,847		\$8,847	\$570	\$9,417
Sheriff-General Investigation	15	3.538 %	\$6,636		\$6,636	\$428	\$7,064
Sheriff Patrol/Traffic	7	1.651 %	\$3,097		\$3,097	\$200	\$3,297
Sheriff Grants	1	0.236 %	\$442		\$442	\$29	\$471
Sheriff Coroner	1	0.236 %	\$442		\$442	\$29	\$471
Sheriff Operations/Patrol	7	1.651 %	\$3,097		\$3,097	\$200	\$3,297
Animal Care & Services	6	1.415 %	\$2,654		\$2,654	\$171	\$2,825
Emergency Management	9	2.123 %	\$3,981		\$3,981	\$257	\$4,238
Court Clerk	5	1.179 %	\$2,212		\$2,212	\$143	\$2,355
District Court 1	2	0.472 %	\$885		\$885	\$57	\$942
District Court II	2	0.472 %	\$885		\$885	\$57	\$942
CASA	3	0.708 %	\$1,327		\$1,327	\$86	\$1,413
Public Guardian Administration	2	0.472 %	\$885		\$885	\$57	\$942
District Attorney	22	5.189 %	\$9,732		\$9,732	\$627	\$10,359
DA Child Support	5	1.179 %	\$2,212		\$2,212	\$143	\$2,355
Juvenile Probation	11	2.594 %	\$4,866		\$4,866	\$314	\$5,180
JPO Detention Center	4	0.943 %	\$1,769		\$1,769	\$114	\$1,883
Court Computer System	2	0.472 %	\$885		\$885	\$57	\$942
East Fork Justice Court	4	0.943 %	\$1,769		\$1,769	\$114	\$1,883
Tahoe Justice Court	7	1.651 %	\$3,097		\$3,097	\$200	\$3,297
Alternative Sentencing	6	1.415 %	\$2,654		\$2,654	\$171	\$2,825
East Fork Constable	2	0.472 %	\$885		\$885	\$57	\$942

Telecommunications  
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 %	\$885		\$885	\$57	\$942
Security	2	0.472 %	\$885		\$885	\$57	\$942
Community Development Admin	2	0.472 %	\$885		\$885	\$57	\$942
Community Development Building Dept	5	1.179 %	\$2,212		\$2,212	\$143	\$2,355
Community Development Planning	6	1.415 %	\$2,654		\$2,654	\$171	\$2,825
Community Development Engineering	5	1.179 %	\$2,212		\$2,212	\$143	\$2,355
Public Works Administration	3	0.708 %	\$1,327		\$1,327	\$86	\$1,413
Building Services	3	0.708 %	\$1,327		\$1,327	\$86	\$1,413
Public Works Utilities	7	1.651 %	\$3,097		\$3,097	\$200	\$3,297
Public Works Engineering	5	1.179 %	\$2,212		\$2,212	\$143	\$2,355
Weed Control	1	0.236 %	\$442		\$442	\$29	\$471
FD202 NV Cooperative Ext	5	1.179 %	\$2,212		\$2,212	\$143	\$2,355
FD204 Airport	5	1.179 %	\$2,212		\$2,212	\$143	\$2,355
FD210 DC Water District	1	0.236 %	\$442		\$442	\$29	\$471
FD211 Solid Waste Management	1	0.236 %	\$442		\$442	\$29	\$471
FD216 Social Services	8	1.887 %	\$3,539		\$3,539	\$228	\$3,767
FD234 Room Tax Admin	1	0.236 %	\$442		\$442	\$29	\$471
FD234 Library	10	2.358 %	\$4,424		\$4,424	\$285	\$4,709
FD234 Parks Operations	2	0.472 %	\$885		\$885	\$57	\$942
FD234 Parks Temp & Seasonal	1	0.236 %	\$442		\$442	\$29	\$471
FD234 Recreation	7	1.651 %	\$3,097		\$3,097	\$200	\$3,297
FD234 Kahle Community Center	10	2.358 %	\$4,424		\$4,424	\$285	\$4,709
FD242 China Spring Youth Camp	15	3.538 %	\$6,636		\$6,636	\$428	\$7,064
FD245 Erosion Control TRPA	1	0.236 %	\$442		\$442	\$29	\$471
FD255 911 Emergency Svcs	5	1.179 %	\$2,212		\$2,212	\$143	\$2,355
FD260 Senior Services Program	8	1.887 %	\$3,539		\$3,539	\$228	\$3,767
FD314 Water Utility	4	0.943 %	\$1,769		\$1,769	\$114	\$1,883
FD315 Ridgeview Water System	1	0.236 %	\$442		\$442	\$29	\$471
FD316 Zephyr Water Utility Dist	1	0.236 %	\$442		\$442	\$29	\$471
FD319 Cave Rock/Uppaway Water Sys	1	0.236 %	\$442		\$442	\$29	\$471
FD320 Skyland Water System	1	0.236 %	\$442		\$442	\$29	\$471
FD324 Regional Water Fund	1	0.236 %	\$442		\$442	\$29	\$471
FD325 Sewer Utility	4	0.943 %	\$1,769		\$1,769	\$114	\$1,883
FD430 Regional Transportation	1	0.236 %	\$442		\$442	\$29	\$471
FD620 Genoa Town	3	0.708 %	\$1,327		\$1,327	\$86	\$1,413
FD650 East Fork Fire	17	4.009 %	\$7,520		\$7,520	\$485	\$8,005
FD885 Mosquito District	2	0.472 %	\$885		\$885	\$57	\$942
FD313.829 Vehicle Maintenance	6	1.415 %	\$2,654		\$2,654	\$171	\$2,825
All Other	1	0.236 %	\$442		\$442	\$29	\$471
FD326 Carson Valley Water Utility	4	0.940 %	\$1,772		\$1,772	\$91	\$1,863
<b>Total</b>	<b>424</b>	<b>100.000 %</b>	<b>\$187,564</b>		<b>\$187,564</b>	<b>\$11,429</b>	<b>\$198,993</b>

Telecommunications  
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

Telecommunications  
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 %	\$12,368		\$12,368	\$754	\$13,122
Total	100	100.000 %	\$12,368		\$12,368	\$754	\$13,122

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

Source:

Telecommunications  
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 Administration	3	0.674 %	\$160		\$160	\$10	\$170
Project Management	1	0.225 %	\$53		\$53	\$3	\$56
Economic Development	1	0.225 %	\$53		\$53	\$3	\$56
Geographic Information Systems	5	1.124 %	\$267		\$267		\$267
Assessor	9	2.022 %	\$480		\$480	\$30	\$510
Finance	10	2.247 %	\$533		\$533	\$33	\$566
Recorder	6	1.348 %	\$320		\$320	\$20	\$340
Clerk	4	0.899 %	\$213		\$213		\$213
Tahoe General Services	3	0.674 %	\$160		\$160	\$10	\$170
Treasurer	4	0.899 %	\$213		\$213		\$213
General Services	1	0.225 %	\$53		\$53	\$3	\$56
Technology Services	10	2.247 %	\$533		\$533	\$33	\$566
Human Resources	5	1.124 %	\$267		\$267	\$17	\$284
Records Management	2	0.449 %	\$107		\$107	\$7	\$114
Sheriff Administration	94	21.124 %	\$5,013		\$5,013	\$315	\$5,328
Animal Care & Services	4	0.899 %	\$213		\$213	\$13	\$226
Court Clerk	5	1.124 %	\$267		\$267	\$17	\$284
District Court 1	2	0.449 %	\$107		\$107	\$7	\$114
District Court II	2	0.449 %	\$107		\$107	\$7	\$114
CASA	1	0.225 %	\$53		\$53	\$3	\$56
District Attorney	17	3.820 %	\$907		\$907	\$57	\$964
DA Child Support	5	1.124 %	\$267		\$267	\$17	\$284
Juvenile Probation	8	1.798 %	\$427		\$427	\$27	\$454
JPO Detention Center	7	1.573 %	\$373		\$373	\$23	\$396
Court Computer System	1	0.225 %	\$53		\$53	\$3	\$56
East Fork Justice Court	6	1.348 %	\$320		\$320	\$20	\$340
Tahoe Justice Court	5	1.124 %	\$267		\$267	\$17	\$284
Alternative Sentencing	4	0.899 %	\$213		\$213	\$13	\$226
East Fork Constable	1	0.225 %	\$53		\$53	\$3	\$56
Tahoe Constable	1	0.225 %	\$53		\$53	\$3	\$56
Security	2	0.449 %	\$107		\$107	\$7	\$114
Community Development Admin	2	0.449 %	\$107		\$107	\$7	\$114
Community Development Building Dept	5	1.124 %	\$267		\$267	\$17	\$284
Community Development Planning	6	1.348 %	\$320		\$320	\$20	\$340
Community Development Engineering	5	1.124 %	\$267		\$267	\$17	\$284
Building Services	2	0.449 %	\$107		\$107	\$7	\$114
Weed Control	4	0.899 %	\$213		\$213	\$13	\$226
FD202 NV Cooperative Ext	2	0.449 %	\$107		\$107	\$7	\$114
FD210 DC Water District	1	0.225 %	\$53		\$53	\$3	\$56
FD211 Solid Waste Management	1	0.225 %	\$53		\$53	\$3	\$56
FD216 Social Services	7	1.573 %	\$373		\$373	\$23	\$396

Telecommunications  
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>
FD234 Library	10	2.247 %	\$533		\$533	\$33	\$566
FD234 Parks Operations	1	0.225 %	\$53		\$53	\$3	\$56
FD234 Recreation	5	1.124 %	\$267		\$267	\$17	\$284
FD234 Kahle Community Center	10	2.247 %	\$533		\$533	\$33	\$566
FD255 911 Emergency Svcs	20	4.494 %	\$1,067		\$1,067	\$67	\$1,134
FD260 Senior Services Program	13	2.921 %	\$693		\$693	\$44	\$737
FD430 Regional Transportation	1	0.225 %	\$53		\$53	\$3	\$56
All Other	76	17.079 %	\$4,053		\$4,053	\$254	\$4,307
County Commissioners	1	0.225 %	\$53		\$53	\$3	\$56
Public Guardian Administration	2	0.449 %	\$107		\$107	\$7	\$114
Public Works Administration	2	0.449 %	\$107		\$107	\$7	\$114
Public Works Utilities	2	0.449 %	\$107		\$107	\$7	\$114
Public Works Engineering	4	0.899 %	\$213		\$213	\$13	\$226
FD204 Airport	5	1.124 %	\$267		\$267	\$17	\$284
FD234 Room Tax Admin	15	3.371 %	\$800		\$800	\$50	\$850
FD313.829 Vehicle Maintenance	1	0.225 %	\$53		\$53	\$3	\$56
FD605 Dc Redevelopment Admin	1	0.225 %	\$53		\$53	\$3	\$56
FD620 Genoa Town	3	0.674 %	\$160		\$160	\$10	\$170
FD232 Road Operating	9	2.021 %	\$482		\$482	\$34	\$516
<b>Total</b>	<b>445</b>	<b>100.000 %</b>	<b>\$23,733</b>		<b>\$23,733</b>	<b>\$1,446</b>	<b>\$25,179</b>

(A) Alloc basis: Full Time Equivalent (FTE) by GF Departments and Funds (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

Source:

Telecommunications  
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 %	\$35,036		\$35,036	\$2,299	\$37,335
FD650 East Fork Fire	53	11.111 %	\$13,359		\$13,359	\$876	\$14,235
FD610 Gardnerville Town	7	1.468 %	\$1,764		\$1,764	\$116	\$1,880
FD630 Minden Town	4	0.839 %	\$1,008		\$1,008	\$66	\$1,074
FD620 Genoa Town	3	0.629 %	\$756		\$756	\$50	\$806
FD234 Parks Operations	23	4.822 %	\$5,797		\$5,797	\$380	\$6,177
FD204 Airport	6	1.258 %	\$1,512		\$1,512	\$99	\$1,611
FD260 Senior Services Program	7	1.468 %	\$1,764		\$1,764	\$116	\$1,880
FD255 911 Emergency Svcs	21	4.403 %	\$5,293		\$5,293	\$347	\$5,640
County Administration	9	1.887 %	\$2,269		\$2,269	\$149	\$2,418
Geographic Information Systems	6	1.258 %	\$1,512		\$1,512		\$1,512
Assessor	12	2.516 %	\$3,025		\$3,025	\$198	\$3,223
Finance	10	2.096 %	\$2,521		\$2,521	\$165	\$2,686
Recorder	16	3.354 %	\$4,033		\$4,033	\$265	\$4,298
Clerk	13	2.725 %	\$3,277		\$3,277		\$3,277
Treasurer	15	3.145 %	\$3,781		\$3,781		\$3,781
Human Resources	7	1.468 %	\$1,764		\$1,764	\$116	\$1,880
Animal Care & Services	4	0.839 %	\$1,008		\$1,008	\$66	\$1,074
Community Development Admin	25	5.241 %	\$6,301		\$6,301	\$413	\$6,714
Building Services	4	0.839 %	\$1,008		\$1,008	\$66	\$1,074
FD216 Social Services	13	2.725 %	\$3,277		\$3,277	\$215	\$3,492
All Other	39	8.176 %	\$9,830		\$9,830	\$645	\$10,475
Public Works Administration	7	1.468 %	\$1,764		\$1,764	\$116	\$1,880
Public Works Utilities	15	3.145 %	\$3,781		\$3,781	\$248	\$4,029
Records Management	5	1.048 %	\$1,260		\$1,260	\$83	\$1,343
FD234 Recreation	1	0.210 %	\$252		\$252	\$17	\$269
Technology Services	13	2.722 %	\$3,280		\$3,280	\$215	\$3,495
<b>Total</b>	<b>477</b>	<b>100.000 %</b>	<b>\$120,232</b>		<b>\$120,232</b>	<b>\$7,326</b>	<b>\$127,558</b>

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

Source:

Telecommunications  
Detail allocation of  
Web Hosting

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 %	\$1,511		\$1,511	\$138	\$1,649
Treasurer	3,333	33.333 %	\$1,511		\$1,511		\$1,511
Recorder	3,333	33.334 %	\$1,511		\$1,511	\$138	\$1,649
Total	9,999	100.000 %	\$4,533		\$4,533	\$276	\$4,809

(A) Alloc basis:

Source:

**Telecommunications  
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	2,565	19.925 %	\$2,808		\$2,808	\$171	\$2,979
County Commissioners	3,171	24.633 %	\$3,472		\$3,472	\$212	\$3,684
County Administration	2,063	16.026 %	\$2,259		\$2,259	\$138	\$2,397
Technology Services	4,868	37.816 %	\$5,330		\$5,330	\$325	\$5,655
General Services	206	1.600 %	\$225		\$225	\$13	\$238
<b>Total</b>	<b>12,873</b>	<b>100.000 %</b>	<b>\$14,094</b>		<b>\$14,094</b>	<b>\$859</b>	<b>\$14,953</b>

(A) Alloc basis:

Source:

Telecommunications  
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>Web Hosting</u>	<u>Dept Specific Charges</u>
Geographic Information Systems	\$4,433	\$2,654		\$267	\$1,512		
Clerk	\$7,914	\$4,424		\$213	\$3,277		
Treasurer	\$8,602	\$3,097		\$213	\$3,781	\$1,511	
General Services	\$765	\$471		\$56			\$238
County Administration	\$6,868	\$1,883		\$170	\$2,418		\$2,397
Technology Services	\$13,954	\$4,238		\$566	\$3,495		\$5,655
Human Resources	\$4,989	\$2,825		\$284	\$1,880		
Records Management	\$2,399	\$942		\$114	\$1,343		
District Attorney	\$11,323	\$10,359		\$964			
Building Services	\$2,601	\$1,413		\$114	\$1,074		
Finance	\$9,374	\$6,122		\$566	\$2,686		
County Commissioners	\$4,682	\$942		\$56			\$3,684
Project Management	\$527	\$471		\$56			
Economic Development	\$527	\$471		\$56			
Assessor	\$11,504	\$6,122		\$510	\$3,223	\$1,649	
Recorder	\$10,996	\$4,709		\$340	\$4,298	\$1,649	
Clerk-Elections	\$471	\$471					
Tahoe General Services	\$2,995	\$2,825		\$170			
Sheriff Administration	\$47,997	\$2,355		\$5,328	\$37,335		\$2,979
Sheriff Administration Services	\$3,297	\$3,297					
Sheriff Records	\$4,238	\$4,238					
Sheriff Jail	\$9,417	\$9,417					
Sheriff-General Investigation	\$7,064	\$7,064					
Sheriff Patrol/Traffic	\$3,297	\$3,297					
Sheriff Grants	\$471	\$471					
Sheriff Coroner	\$471	\$471					
Sheriff Operations/Patrol	\$3,297	\$3,297					
Animal Care & Services	\$4,125	\$2,825		\$226	\$1,074		
Emergency Management	\$4,238	\$4,238					
Court Clerk	\$2,639	\$2,355		\$284			
District Court 1	\$1,056	\$942		\$114			
District Court II	\$1,056	\$942		\$114			
CASA	\$1,469	\$1,413		\$56			
Public Guardian Administration	\$1,056	\$942		\$114			
DA Child Support	\$2,639	\$2,355		\$284			
Juvenile Probation	\$5,634	\$5,180		\$454			
JPO Detention Center	\$2,279	\$1,883		\$396			
Court Computer System	\$998	\$942		\$56			
East Fork Justice Court	\$2,223	\$1,883		\$340			
Tahoe Justice Court	\$3,581	\$3,297		\$284			
Alternative Sentencing	\$3,051	\$2,825		\$226			

Telecommunications  
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>Web Hosting</u>	<u>Dept Specific Charges</u>
East Fork Constable	\$998	\$942		\$56			
Tahoe Constable	\$998	\$942		\$56			
Security	\$1,056	\$942		\$114			
Community Development Admin	\$7,770	\$942		\$114	\$6,714		
Community Development Building Dept	\$2,639	\$2,355		\$284			
Community Development Planning	\$3,165	\$2,825		\$340			
Community Development Engineering	\$2,639	\$2,355		\$284			
Public Works Administration	\$3,407	\$1,413		\$114	\$1,880		
Public Works Utilities	\$7,440	\$3,297		\$114	\$4,029		
Public Works Engineering	\$2,581	\$2,355		\$226			
Weed Control	\$697	\$471		\$226			
FD202 NV Cooperative Ext	\$2,469	\$2,355		\$114			
FD204 Airport	\$4,250	\$2,355		\$284	\$1,611		
FD210 DC Water District	\$527	\$471		\$56			
FD211 Solid Waste Management	\$527	\$471		\$56			
FD216 Social Services	\$7,655	\$3,767		\$396	\$3,492		
FD232 Road Operating	\$516			\$516			
FD234 Room Tax Admin	\$1,321	\$471		\$850			
FD234 Library	\$5,275	\$4,709		\$566			
FD234 Parks Operations	\$7,175	\$942		\$56	\$6,177		
FD234 Parks Temp & Seasonal	\$471	\$471					
FD234 Recreation	\$3,850	\$3,297		\$284	\$269		
FD234 Kahle Community Center	\$5,275	\$4,709		\$566			
FD242 China Spring Youth Camp	\$7,064	\$7,064					
FD245 Erosion Control TRPA	\$471	\$471					
FD255 911 Emergency Svcs	\$22,251	\$2,355	\$13,122	\$1,134	\$5,640		
FD260 Senior Services Program	\$6,384	\$3,767		\$737	\$1,880		
FD313.829 Vehicle Maintenance	\$2,881	\$2,825		\$56			
FD314 Water Utility	\$1,883	\$1,883					
FD315 Ridgeview Water System	\$471	\$471					
FD316 Zephyr Water Utility Dist	\$471	\$471					
FD319 Cave Rock/Uppaway Water Sys	\$471	\$471					
FD320 Skyland Water System	\$471	\$471					
FD324 Regional Water Fund	\$471	\$471					
FD325 Sewer Utility	\$1,883	\$1,883					
FD326 Carson Valley Water Utility	\$1,863	\$1,863					
FD430 Regional Transportation	\$527	\$471		\$56			
FD605 Dc Redevelopment Admin	\$56			\$56			
FD610 Gardnerville Town	\$1,880				\$1,880		
FD620 Genoa Town	\$2,389	\$1,413		\$170	\$806		
FD630 Minden Town	\$1,074				\$1,074		

Telecommunications  
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>Web Hosting</u>	<u>Dept Specific Charges</u>
FD650 East Fork Fire	\$22,240	\$8,005			\$14,235		
FD885 Mosquito District	\$942	\$942					
All Other	\$15,253	\$471		\$4,307	\$10,475		
Total	\$384,614	\$198,993	\$13,122	\$25,179	\$127,558	\$4,809	\$14,953

**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>
	\$1,705,362			\$1,705,362
Allocated additions:				
101190 - Telecommunications	\$720	\$45	\$765	
101191 - General Services		\$2,802	\$2,802	
101122 - County Administration		\$11,185	\$11,185	
101194 - Human Resources		\$641	\$641	
101341 - District Attorney		\$75,892	\$75,892	
101521 - Building Services		\$10,216	\$10,216	
309817 - FD309 Risk Management		\$325	\$325	
101172 - Finance		\$17,105	\$17,105	
Total allocated additions:	<u>\$720</u>	<u>\$118,211</u>	<u>\$118,931</u>	<u>\$118,931</u>
Total to be allocated	<u><u>\$1,706,082</u></u>	<u><u>\$118,211</u></u>		<u><u>\$1,824,293</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	\$140,908		\$140,908							
MOTOR POOL	\$156,614			\$156,614						
EQUIPMENT LEASE	\$93,899				\$93,899					
PAPER SUPPLIES	\$12,878					\$12,878				
OFFICE SUPPLIES	\$8,631						\$8,631			
COUNTY MANAGER	\$74,573							\$74,573		
GENERAL GOVERNMENT	\$1,163,563								\$1,163,563	
PROFESSIONAL SERVICE	\$54,296									\$54,296
Departmental Expenditures	\$1,705,362		\$140,908	\$156,614	\$93,899	\$12,878	\$8,631	\$74,573	\$1,163,563	\$54,296
Additions: 1st										
Other	\$720	\$720								
Functional Cost	\$1,706,082	\$720	\$140,908	\$156,614	\$93,899	\$12,878	\$8,631	\$74,573	\$1,163,563	\$54,296
Reallocate Admin		(\$720)	\$59	\$66	\$40	\$5	\$4	\$31	\$491	\$24
Allocable Costs	\$1,706,082		\$140,967	\$156,680	\$93,939	\$12,883	\$8,635	\$74,604	\$1,164,054	\$54,320
Unallocated	(\$1,218,374)								(\$1,164,054)	(\$54,320)
<b>1st Allocation</b>	<b>\$487,708</b>		<b>\$140,967</b>	<b>\$156,680</b>	<b>\$93,939</b>	<b>\$12,883</b>	<b>\$8,635</b>	<b>\$74,604</b>		
Additions: 2nd										
Building Services	\$10,216							\$10,216		
Other	\$107,995	\$107,995								
Functional Cost	\$118,211	\$107,995						\$10,216		
Reallocate Admin		(\$107,995)	\$8,923	\$9,918	\$5,946	\$816	\$547	\$4,722	\$73,685	\$3,438
Allocable Costs	\$118,211		\$8,923	\$9,918	\$5,946	\$816	\$547	\$14,938	\$73,685	\$3,438
Unallocated	(\$77,123)								(\$73,685)	(\$3,438)
<b>2nd Allocation</b>	<b>\$41,088</b>		<b>\$8,923</b>	<b>\$9,918</b>	<b>\$5,946</b>	<b>\$816</b>	<b>\$547</b>	<b>\$14,938</b>		
<b>Total allocated</b>	<b>\$528,796</b>		<b>\$149,890</b>	<b>\$166,598</b>	<b>\$99,885</b>	<b>\$13,699</b>	<b>\$9,182</b>	<b>\$89,542</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>
County Administration	179	0.251 %	\$354		\$354	\$27	\$381
Geographic Information Systems	141	0.198 %	\$279		\$279		\$279
Assessor	5,378	7.541 %	\$10,630		\$10,630	\$811	\$11,441
Finance	758	1.063 %	\$1,498		\$1,498	\$114	\$1,612
Recorder	3,880	5.440 %	\$7,669		\$7,669	\$585	\$8,254
Public Works Administration	4,101	5.750 %	\$8,106		\$8,106	\$618	\$8,724
Treasurer	6,059	8.496 %	\$11,976		\$11,976		\$11,976
Telecommunications	198	0.278 %	\$391		\$391		\$391
Technology Services	4	0.006 %	\$8		\$8	\$1	\$9
Human Resources	1,340	1.879 %	\$2,649		\$2,649	\$202	\$2,851
Sheriff Administration Services	6,295	8.827 %	\$12,443		\$12,443	\$949	\$13,392
Court Clerk	1,319	1.849 %	\$2,607		\$2,607	\$199	\$2,806
District Court 1	705	0.989 %	\$1,394		\$1,394	\$106	\$1,500
District Court II	833	1.168 %	\$1,647		\$1,647	\$126	\$1,773
District Attorney	3,183	4.463 %	\$6,292		\$6,292	\$480	\$6,772
DA Child Support	4,018	5.634 %	\$7,942		\$7,942	\$606	\$8,548
JPO Detention Center	46	0.065 %	\$91		\$91	\$7	\$98
Juvenile Probation	533	0.747 %	\$1,054		\$1,054	\$80	\$1,134
FD242 China Spring Youth Camp	365	0.512 %	\$721		\$721	\$55	\$776
East Fork Justice Court	1,862	2.611 %	\$3,680		\$3,680	\$281	\$3,961
Tahoe Justice Court	1,941	2.722 %	\$3,837		\$3,837	\$293	\$4,130
Community Development Admin	5,034	7.059 %	\$9,950		\$9,950	\$759	\$10,709
CASA	637	0.893 %	\$1,259		\$1,259	\$96	\$1,355
Weed Control	379	0.531 %	\$749		\$749	\$57	\$806
FD216 Social Services	840	1.178 %	\$1,660		\$1,660	\$127	\$1,787
FD204 Airport	538	0.754 %	\$1,063		\$1,063	\$81	\$1,144
FD260 Senior Services Program	1,093	1.533 %	\$2,160		\$2,160	\$165	\$2,325
FD234 Parks Operations	933	1.308 %	\$1,844		\$1,844	\$141	\$1,985
FD234 Recreation	3,103	4.351 %	\$6,133		\$6,133	\$468	\$6,601
Clerk	5,729	8.033 %	\$11,324		\$11,324		\$11,324
County Commissioners	9	0.013 %	\$18		\$18	\$1	\$19
Tahoe General Services	4,184	5.867 %	\$8,270		\$8,270	\$631	\$8,901
Animal Care & Services	720	1.010 %	\$1,423		\$1,423	\$109	\$1,532
Emergency Management	4	0.006 %	\$8		\$8	\$1	\$9
Public Works Roads	1	0.001 %	\$2		\$2		\$2
FD650 East Fork Fire	32	0.045 %	\$63		\$63	\$5	\$68
Clerk-Elections	4,941	6.928 %	\$9,767		\$9,767	\$742	\$10,509
Court Computer System	2	0.001 %	\$6		\$6		\$6
<b>Total</b>	<b>71,317</b>	<b>100.000 %</b>	<b>\$140,967</b>		<b>\$140,967</b>	<b>\$8,923</b>	<b>\$149,890</b>

(A) Alloc basis:

Postage Expenses by GF Departments and Funds

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>
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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	7.317 %	\$11,465		\$11,465	\$773	\$12,238
Assessor	76,231	6.689 %	\$10,480		\$10,480	\$707	\$11,187
Community Development Admin	128,036	11.234 %	\$17,601		\$17,601	\$1,187	\$18,788
Tahoe Constable	49,932	4.381 %	\$6,864		\$6,864	\$463	\$7,327
County Administration	49,543	4.347 %	\$6,811		\$6,811	\$459	\$7,270
District Attorney	74,455	6.533 %	\$10,235		\$10,235	\$690	\$10,925
JPO Detention Center	19,466	1.708 %	\$2,676		\$2,676	\$180	\$2,856
Juvenile Probation	158,894	13.941 %	\$21,843		\$21,843	\$1,473	\$23,316
Records Management	17,669	1.550 %	\$2,429		\$2,429	\$164	\$2,593
Technology Services	23,646	2.075 %	\$3,251		\$3,251	\$219	\$3,470
Building Services	70,442	6.181 %	\$9,684		\$9,684	\$653	\$10,337
Telecommunications	49,512	4.344 %	\$6,806		\$6,806		\$6,806
Sheriff Jail	13,952	1.224 %	\$1,918		\$1,918	\$129	\$2,047
Public Works Utilities	270,228	23.710 %	\$37,149		\$37,149	\$2,505	\$39,654
General Services	20,379	1.788 %	\$2,802		\$2,802		\$2,802
Public Works Administration	33,947	2.978 %	\$4,666		\$4,666	\$316	\$4,982
<b>Total</b>	<u>1,139,729</u>	<u>100.000 %</u>	<u>\$156,680</u>		<u>\$156,680</u>	<u>\$9,918</u>	<u>\$166,598</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	9,641	15.051 %	\$14,139		\$14,139		\$14,139
Community Development Admin	15,575	24.315 %	\$22,841		\$22,841	\$1,743	\$24,584
Finance	6,270	9.788 %	\$9,195		\$9,195	\$702	\$9,897
County Administration	5,732	8.948 %	\$8,406		\$8,406	\$642	\$9,048
DA Child Support	1,750	2.732 %	\$2,566		\$2,566	\$196	\$2,762
District Attorney	9,854	15.383 %	\$14,451		\$14,451	\$1,103	\$15,554
Human Resources	6,232	9.729 %	\$9,139		\$9,139	\$698	\$9,837
Sheriff Administration							
Tahoe General Services	2,338	3.650 %	\$3,429		\$3,429	\$262	\$3,691
Treasurer	1,291	2.015 %	\$1,893		\$1,893		\$1,893
Assessor	1,914	2.988 %	\$2,807		\$2,807	\$214	\$3,021
Tahoe Constable	1,705	2.662 %	\$2,500		\$2,500	\$191	\$2,691
Alternative Sentencing	1,754	2.739 %	\$2,573		\$2,573	\$195	\$2,768
<b>Total</b>	<u>64,056</u>	<u>100.000 %</u>	<u>\$93,939</u>		<u>\$93,939</u>	<u>\$5,946</u>	<u>\$99,885</u>

(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	121	1.006 %	\$130		\$130	\$10	\$140
County Administration	773	6.426 %	\$828		\$828	\$65	\$893
Human Resources	545	4.530 %	\$584		\$584	\$46	\$630
Finance	1,892	15.727 %	\$2,026		\$2,026	\$158	\$2,184
Tahoe General Services	319	2.652 %	\$342		\$342	\$27	\$369
Clerk	1,143	9.501 %	\$1,224		\$1,224		\$1,224
District Attorney	3,933	32.693 %	\$4,212		\$4,212	\$329	\$4,541
Community Development Admin	1,857	15.436 %	\$1,989		\$1,989	\$156	\$2,145
Sheriff Administration	303	2.519 %	\$324		\$324	\$25	\$349
Treasurer	1,144	9.510 %	\$1,224		\$1,224		\$1,224
<b>Total</b>	<u>12,030</u>	<u>100.000 %</u>	<u>\$12,883</u>		<u>\$12,883</u>	<u>\$816</u>	<u>\$13,699</u>

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

Source: Kathy Lewis/Heather Fields

**General Services  
Detail allocation of  
Office 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>
County Commissioners	25	25.000 %	\$2,159		\$2,159	\$137	\$2,296
County Administration	25	25.000 %	\$2,159		\$2,159	\$137	\$2,296
Finance	25	25.000 %	\$2,159		\$2,159	\$137	\$2,296
Human Resources	25	25.000 %	\$2,158		\$2,158	\$136	\$2,294
<b>Total</b>	<b>100</b>	<b>100.000 %</b>	<b>\$8,635</b>		<b>\$8,635</b>	<b>\$547</b>	<b>\$9,182</b>

(A) Alloc basis: Allocated Evenly

Source: Kathy Lewis/Heather Fields

**General Services  
Detail allocation of  
County Manager**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
County Administration	1	100.000 %	\$74,604		\$74,604	\$14,938	\$89,542
Total	1	100.000 %	\$74,604		\$74,604	\$14,938	\$89,542

(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	\$279	\$279					
Clerk	\$26,687	\$11,324		\$14,139	\$1,224		
Treasurer	\$15,093	\$11,976		\$1,893	\$1,224		
Telecommunications	\$7,197	\$391	\$6,806				
General Services	\$2,802		\$2,802				
County Administration	\$109,430	\$381	\$7,270	\$9,048	\$893	\$2,296	\$89,542
Technology Services	\$3,479	\$9	\$3,470				
Human Resources	\$15,612	\$2,851		\$9,837	\$630	\$2,294	
Records Management	\$2,593		\$2,593				
District Attorney	\$37,792	\$6,772	\$10,925	\$15,554	\$4,541		
Building Services	\$10,337		\$10,337				
Finance	\$15,989	\$1,612		\$9,897	\$2,184	\$2,296	
County Commissioners	\$2,315	\$19				\$2,296	
Assessor	\$25,649	\$11,441	\$11,187	\$3,021			
Recorder	\$8,254	\$8,254					
Clerk-Elections	\$10,509	\$10,509					
Tahoe General Services	\$12,961	\$8,901		\$3,691	\$369		
Sheriff Administration	\$349				\$349		
Sheriff Administration Services	\$13,392	\$13,392					
Sheriff Jail	\$2,047		\$2,047				
Animal Care & Services	\$13,770	\$1,532	\$12,238				
Emergency Management	\$9	\$9					
Court Clerk	\$2,806	\$2,806					
District Court 1	\$1,500	\$1,500					
District Court II	\$1,773	\$1,773					
CASA	\$1,355	\$1,355					
DA Child Support	\$11,450	\$8,548		\$2,762	\$140		
Juvenile Probation	\$24,450	\$1,134	\$23,316				
JPO Detention Center	\$2,954	\$98	\$2,856				
Court Computer System	\$6	\$6					
East Fork Justice Court	\$3,961	\$3,961					
Tahoe Justice Court	\$4,130	\$4,130					
Alternative Sentencing	\$2,768			\$2,768			
Tahoe Constable	\$10,018		\$7,327	\$2,691			
Community Development Admin	\$56,226	\$10,709	\$18,788	\$24,584	\$2,145		
Public Works Administration	\$13,706	\$8,724	\$4,982				
Public Works Roads	\$2	\$2					
Public Works Utilities	\$39,654		\$39,654				
Weed Control	\$806	\$806					
FD204 Airport	\$1,144	\$1,144					
FD216 Social Services	\$1,787	\$1,787					

**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>
FD234 Parks Operations	\$1,985	\$1,985					
FD234 Recreation	\$6,601	\$6,601					
FD242 China Spring Youth Camp	\$776	\$776					
FD260 Senior Services Program	\$2,325	\$2,325					
FD650 East Fork Fire	\$68	\$68					
Total	<u>\$528,796</u>	<u>\$149,890</u>	<u>\$166,598</u>	<u>\$99,885</u>	<u>\$13,699</u>	<u>\$9,182</u>	<u>\$89,542</u>

**SCHEDULE 8.01**

**COUNTY ADMINISTRATION**

NATURE AND EXTENT OF SERVICE

The County Administration 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.
- **Assistant County Manager/Chief Financial Officer Direct Supervision** - These costs are associated with direct departmental supervision of the Finance and Technology Services Departments.
  - **Finance** – These costs are based percentage of time worked in Finance. Costs are allocated directly to Finance.
  - **Information Technology** – These costs are based on percentage of time worked in Information Technology Services. Costs are allocated based on Full Time Equivalent (FTE) of the Department.

County Administration  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$892,744			\$892,744
Deductions:				
RURAL CPS ASSESS	(\$241,575)			
Total deductions:	<u>(\$241,575)</u>			<u>(\$241,575)</u>
Allocated additions:				
100000 - Building Use Charge	\$8,744		\$8,744	
101152 - Geographic Information Systems	\$7,619	\$879	\$8,498	
101182 - Clerk	\$17,365	\$6,213	\$23,578	
101190 - Telecommunications	\$6,457	\$411	\$6,868	
101191 - General Services	\$93,162	\$16,268	\$109,430	
101122 - County Administration		\$3,303	\$3,303	
101192 - Technology Services		\$20,475	\$20,475	
101194 - Human Resources		\$2,843	\$2,843	
101195 - Records Management		\$21	\$21	
101521 - Building Services		\$11,344	\$11,344	
309817 - FD309 Risk Management		\$1,252	\$1,252	
101172 - Finance		\$8,645	\$8,645	
Total allocated additions:	<u>\$133,347</u>	<u>\$71,654</u>	<u>\$205,001</u>	<u>\$205,001</u>
Total to be allocated	<u><u>\$784,516</u></u>	<u><u>\$71,654</u></u>		<u><u>\$856,170</u></u>

County Administration  
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>Technology Services</u>
<b><u>Wages &amp; Benefits</u></b>								
SALARIES & WAGES	\$379,434	\$96,528	\$68,791	\$77,594	\$44,242	\$797	\$80,061	\$11,421
FRINGE BENEFITS	\$146,582	\$37,290	\$26,575	\$29,976	\$17,091	\$308	\$30,929	\$4,413
<b><u>Other Expense and Cost</u></b>								
SERVICES & SUPPLIES	\$62,153	\$15,812	\$11,268	\$12,710	\$7,247	\$131	\$13,114	\$1,871
RURAL CPS ASSESS	\$241,575	\$241,575						
PROFESSIONAL SERVICES	\$63,000		\$25,200	\$12,600	\$25,200			
Departmental Expenditures	\$892,744	\$391,205	\$131,834	\$132,880	\$93,780	\$1,236	\$124,104	\$17,705
<b><u>Cost Adjustments</u></b>								
Deductions	(\$241,575)	(\$241,575)						
Additions: 1st								
General Services	\$93,162			\$93,162				
Other	\$40,185	\$40,185						
Functional Cost	\$784,516	\$189,815	\$131,834	\$226,042	\$93,780	\$1,236	\$124,104	\$17,705
Reallocate Admin		(\$189,815)	\$49,895	\$50,290	\$35,492	\$468	\$46,969	\$6,701
Allocable Costs	\$784,516		\$181,729	\$276,332	\$129,272	\$1,704	\$171,073	\$24,406
Unallocated	(\$1,704)					(\$1,704)		
<b>1st Allocation</b>	<b>\$782,812</b>		<b>\$181,729</b>	<b>\$276,332</b>	<b>\$129,272</b>		<b>\$171,073</b>	<b>\$24,406</b>
Additions: 2nd								
General Services	\$16,268			\$16,268				
Technology Services	\$20,475							\$20,475
Other	\$34,911	\$34,911						
Functional Cost	\$71,654	\$34,911		\$16,268				\$20,475
Reallocate Admin		(\$34,911)	\$9,177	\$9,249	\$6,528	\$86	\$8,639	\$1,232
Allocable Costs	\$71,654		\$9,177	\$25,517	\$6,528	\$86	\$8,639	\$21,707
Unallocated	(\$86)					(\$86)		
<b>2nd Allocation</b>	<b>\$71,568</b>		<b>\$9,177</b>	<b>\$25,517</b>	<b>\$6,528</b>		<b>\$8,639</b>	<b>\$21,707</b>
<b>Total allocated</b>	<b>\$854,380</b>		<b>\$190,906</b>	<b>\$301,849</b>	<b>\$135,800</b>		<b>\$179,712</b>	<b>\$46,113</b>

**County Administration  
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	11,395	0.013 %	\$24		\$24	\$1	\$25
FD640 Minden Town Water	683,638	0.787 %	\$1,430		\$1,430	\$75	\$1,505
FD639 Minden Wholesale Water Utly	686,259	0.790 %	\$1,435		\$1,435	\$76	\$1,511
FD635 Minden Trash	559,737	0.644 %	\$1,171		\$1,171	\$62	\$1,233
FD630 Minden Town	1,291,266	1.486 %	\$2,701		\$2,701	\$142	\$2,843
FD620 Genoa Town	494,220	0.569 %	\$1,034		\$1,034	\$54	\$1,088
FD611 Gardnerville Health & San	794,895	0.915 %	\$1,663		\$1,663	\$88	\$1,751
FD610 Gardnerville Town	994,303	1.144 %	\$2,080		\$2,080	\$110	\$2,190
FD605 Dc Redevelopment Admin	46,782	0.054 %	\$98		\$98	\$5	\$103
FD541 Co Debt/Other Resources	4,654	0.005 %	\$10		\$10	\$1	\$11
FD430 Regional Transportation	826,942	0.952 %	\$1,730		\$1,730	\$91	\$1,821
FD410 County Construction	461,163	0.531 %	\$965		\$965	\$51	\$1,016
FD325 Sewer Utility	963,254	1.109 %	\$2,015		\$2,015	\$106	\$2,121
FD324 Regional Water Fund	631,799	0.727 %	\$1,322		\$1,322	\$70	\$1,392
FD320 Skyland Water System	248,678	0.286 %	\$520		\$520	\$27	\$547
FD319 Cave Rock/Uppaway Water Sys	384,078	0.442 %	\$803		\$803	\$42	\$845
FD316 Zephyr Water Utility Dist	306,032	0.352 %	\$640		\$640	\$34	\$674
FD315 Ridgeview Water System	1						
FD313.821 Vehicle Replacement	263,551	0.303 %	\$551		\$551	\$29	\$580
FD310 Self Insurance Dental	422,596	0.486 %	\$884		\$884	\$47	\$931
FD256 Surcharge	81,025	0.093 %	\$169		\$169	\$9	\$178
FD255 911 Emergency Svcs	1,782,039	2.051 %	\$3,727		\$3,727	\$196	\$3,923
FD245 Erosion Control TRPA	43,784	0.050 %	\$92		\$92	\$5	\$97
FD240 Justice Court Admin Assess	29,186	0.034 %	\$61		\$61	\$3	\$64
FD236 Tahoe/Douglas Trans Dist	149,999	0.173 %	\$314		\$314	\$17	\$331
FD232 Road Operating	1,471,900	1.694 %	\$3,079		\$3,079	\$162	\$3,241
FD222 Law Library	20,296	0.023 %	\$42		\$42	\$2	\$44
FD215 Medical Asst to Indigents	1,177,157	1.355 %	\$2,462		\$2,462	\$130	\$2,592
FD211 Solid Waste Management	241,790	0.278 %	\$506		\$506	\$27	\$533
FD210 DC Water District	89,939	0.104 %	\$188		\$188	\$10	\$198
FD202 NV Cooperative Ext	244,181	0.281 %	\$511		\$511	\$27	\$538
Public Works Engineering	17,090	0.020 %	\$36		\$36	\$2	\$38
Building Services	892,012	1.027 %	\$1,866		\$1,866	\$98	\$1,964
Community Development Engineering	479,137	0.551 %	\$1,002		\$1,002	\$53	\$1,055
Community Development Planning	409,787	0.472 %	\$857		\$857	\$45	\$902
Community Development Building Dept	480,958	0.554 %	\$1,006		\$1,006	\$53	\$1,059
Security	133,109	0.153 %	\$278		\$278	\$15	\$293
Tahoe Constable	108,704	0.125 %	\$227		\$227	\$12	\$239
East Fork Constable	142,859	0.164 %	\$299		\$299	\$16	\$315
Alternative Sentencing	591,698	0.681 %	\$1,238		\$1,238	\$65	\$1,303
Court Computer System	235,832	0.271 %	\$493		\$493	\$26	\$519

**County Administration  
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>
Public Defender	631,324	0.727 %	\$1,321		\$1,321	\$70	\$1,391
Bailiff	265,792	0.306 %	\$556		\$556	\$29	\$585
Public Guardian Administration	88,537	0.102 %	\$185		\$185	\$10	\$195
SAFE	90,141	0.104 %	\$189		\$189	\$10	\$199
Tri-Net	125,679	0.145 %	\$263		\$263	\$14	\$277
Sheriff Operations/Patrol	5,060,643	5.825 %	\$10,585		\$10,585	\$558	\$11,143
Sheriff Coroner	110,456	0.127 %	\$231		\$231	\$12	\$243
Sheriff Grants	114,733	0.132 %	\$240		\$240	\$13	\$253
Sheriff Vehicles	705,439	0.812 %	\$1,476		\$1,476	\$78	\$1,554
Sheriff Patrol/Traffic	342,744	0.394 %	\$717		\$717	\$38	\$755
Sheriff-General Investigation	1,674,959	1.928 %	\$3,503		\$3,503	\$185	\$3,688
Sheriff Cops Grant	189,616	0.218 %	\$397		\$397	\$21	\$418
Sheriff Jail	4,126,487	4.750 %	\$8,631		\$8,631	\$455	\$9,086
Sheriff Records	470,760	0.542 %	\$985		\$985	\$52	\$1,037
Sheriff Administration	977,266	1.125 %	\$2,044		\$2,044	\$108	\$2,152
Records Management	158,907	0.183 %	\$332		\$332	\$18	\$350
Tahoe General Services	290,762	0.335 %	\$608		\$608	\$32	\$640
FD234 Room Tax Admin	504,841	0.581 %	\$1,056		\$1,056	\$56	\$1,112
FD260 Senior Services Program	1,527,592	1.758 %	\$3,195		\$3,195	\$168	\$3,363
FD204 Airport	667,292	0.768 %	\$1,396		\$1,396	\$74	\$1,470
FD650 East Fork Fire	11,234,029	12.930 %	\$23,498		\$23,498	\$1,238	\$24,736
FD216 Social Services	1,257,469	1.447 %	\$2,630		\$2,630	\$139	\$2,769
Weed Control	636,861	0.733 %	\$1,332		\$1,332	\$70	\$1,402
CASA	128,859	0.148 %	\$270		\$270	\$14	\$284
Community Development Admin	401,746	0.462 %	\$840		\$840	\$44	\$884
Tahoe Justice Court	448,736	0.516 %	\$939		\$939	\$49	\$988
East Fork Justice Court	571,938	0.658 %	\$1,196		\$1,196	\$63	\$1,259
FD242 China Spring Youth Camp	3,847,500	4.428 %	\$8,048		\$8,048	\$424	\$8,472
Juvenile Probation	1,250,629	1.439 %	\$2,616		\$2,616	\$138	\$2,754
JPO Detention Center	515,591	0.593 %	\$1,078		\$1,078	\$57	\$1,135
DA Child Support	366,069	0.421 %	\$766		\$766	\$40	\$806
District Attorney	2,093,797	2.410 %	\$4,380		\$4,380	\$231	\$4,611
District Court II	294,408	0.339 %	\$616		\$616	\$32	\$648
District Court 1	260,928	0.300 %	\$546		\$546	\$29	\$575
Court Clerk	433,731	0.499 %	\$907		\$907	\$48	\$955
Animal Care & Services	326,315	0.376 %	\$683		\$683	\$36	\$719
Sheriff Administration Services	1,104,389	1.271 %	\$2,310		\$2,310	\$122	\$2,432
Human Resources	505,371	0.582 %	\$1,057		\$1,057	\$56	\$1,113
Technology Services	1,102,623	1.269 %	\$2,306		\$2,306	\$122	\$2,428
General Services	1,705,362	1.963 %	\$3,567		\$3,567		\$3,567
Telecommunications	583,973	0.672 %	\$1,221		\$1,221		\$1,221

County Administration  
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>
Treasurer	554,947	0.639 %	\$1,161		\$1,161		\$1,161
Clerk-Elections	84,903	0.098 %	\$178		\$178	\$9	\$187
Public Works Administration	15,945	0.018 %	\$33		\$33	\$2	\$35
FD309 Risk Management	3,034,096	3.492 %	\$6,346		\$6,346	\$334	\$6,680
FD244 Western NV Regional Youth	456,862	0.526 %	\$956		\$956	\$50	\$1,006
FD651 Effph Emergency Fund	397,214	0.457 %	\$831		\$831	\$44	\$875
FD652 Effph Equip Res	1,164	0.001 %	\$2		\$2		\$2
FD636 Minden Cap Equip	21,387	0.025 %	\$45		\$45	\$2	\$47
FD214 St MV Accident Indigent	360,621	0.415 %	\$754		\$754	\$40	\$794
FD405 Ad Val Capital Projects	84,911	0.098 %	\$178		\$178	\$9	\$187
FD885 Mosquito District	410,381	0.472 %	\$858		\$858	\$45	\$903
Public Works Roads	2,795	0.003 %	\$6		\$6		\$6
Public Works Utilities	(6,379)	-0.007%	(\$13)		(\$13)	(\$1)	(\$14)
FD326 Carson Valley Water Utility	1,461,569	1.682 %	\$3,057		\$3,057	\$161	\$3,218
County Commissioners	465,999	0.536 %	\$975		\$975	\$51	\$1,026
Project Management	436	0.001 %	\$1		\$1		\$1
Economic Development	276,137	0.318 %	\$578		\$578	\$30	\$608
Geographic Information Systems	423,036	0.487 %	\$885		\$885		\$885
Assessor	817,878	0.941 %	\$1,711		\$1,711	\$90	\$1,801
Finance	951,838	1.096 %	\$1,991		\$1,991	\$105	\$2,096
Recorder	458,655	0.528 %	\$959		\$959	\$51	\$1,010
Clerk	362,446	0.417 %	\$758		\$758		\$758
All Other	23,640	0.027 %	\$49		\$49	\$3	\$52
FD234 Prom Room Tax	4,308,858	4.959 %	\$9,013		\$9,013	\$475	\$9,488
FD234 Library	1,476,158	1.699 %	\$3,088		\$3,088	\$163	\$3,251
FD234 Parks Operations	1,198,851	1.380 %	\$2,508		\$2,508	\$132	\$2,640
FD234 Parks Dev	27,004	0.031 %	\$56		\$56	\$3	\$59
FD234 Parks Temp & Seasonal	245,555	0.283 %	\$514		\$514	\$27	\$541
FD234 Recreation	949,581	1.093 %	\$1,986		\$1,986	\$105	\$2,091
FD234 Rec Temp & Seasonal	336,521	0.387 %	\$704		\$704	\$37	\$741
FD234 Kahle Community Center	669,382	0.770 %	\$1,400		\$1,400	\$74	\$1,474
FD313.829 Vehicle Maintenance	917,726	1.061 %	\$1,916		\$1,916	\$99	\$2,015
<b>Total</b>	<u>86,882,136</u>	<u>100.000 %</u>	<u>\$181,729</u>		<u>\$181,729</u>	<u>\$9,177</u>	<u>\$190,906</u>

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

Source: Steve Mokrohisky

County Administration  
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>
FD605 Dc Redevelopment Admin	46,782	0.067 %	\$185		\$185	\$18	\$203
FD541 Co Debt/Other Resources	4,654	0.007 %	\$18		\$18	\$2	\$20
FD430 Regional Transportation	826,942	1.186 %	\$3,278		\$3,278	\$319	\$3,597
FD410 County Construction	461,163	0.662 %	\$1,828		\$1,828	\$178	\$2,006
FD325 Sewer Utility	963,254	1.382 %	\$3,818		\$3,818	\$372	\$4,190
FD324 Regional Water Fund	631,799	0.906 %	\$2,504		\$2,504	\$244	\$2,748
FD320 Skyland Water System	248,678	0.357 %	\$986		\$986	\$96	\$1,082
FD319 Cave Rock/Uppaway Water Sys	384,078	0.551 %	\$1,522		\$1,522	\$148	\$1,670
FD316 Zephyr Water Utility Dist	306,032	0.439 %	\$1,213		\$1,213	\$118	\$1,331
FD315 Ridgeview Water System	1						
FD313.821 Vehicle Replacement	263,551	0.378 %	\$1,045		\$1,045	\$102	\$1,147
FD310 Self Insurance Dental	422,596	0.606 %	\$1,675		\$1,675	\$163	\$1,838
FD256 Surcharge	81,025	0.116 %	\$321		\$321	\$31	\$352
FD255 911 Emergency Svcs	1,782,039	2.556 %	\$7,064		\$7,064	\$688	\$7,752
FD245 Erosion Control TRPA	43,784	0.063 %	\$174		\$174	\$17	\$191
FD240 Justice Court Admin Assess	29,186	0.042 %	\$116		\$116	\$11	\$127
FD236 Tahoe/Douglas Trans Dist	149,999	0.215 %	\$595		\$595	\$58	\$653
FD232 Road Operating	1,471,900	2.111 %	\$5,834		\$5,834	\$568	\$6,402
FD222 Law Library	20,296	0.029 %	\$80		\$80	\$8	\$88
FD215 Medical Asst to Indigents	1,177,157	1.689 %	\$4,666		\$4,666	\$455	\$5,121
FD211 Solid Waste Management	241,790	0.347 %	\$958		\$958	\$93	\$1,051
FD210 DC Water District	89,939	0.129 %	\$357		\$357	\$35	\$392
FD202 NV Cooperative Ext	244,181	0.350 %	\$968		\$968	\$94	\$1,062
Public Works Engineering	17,090	0.025 %	\$68		\$68	\$7	\$75
Building Services	892,012	1.280 %	\$3,536		\$3,536	\$344	\$3,880
Community Development Engineering	479,137	0.687 %	\$1,899		\$1,899	\$185	\$2,084
Community Development Planning	409,787	0.588 %	\$1,624		\$1,624	\$158	\$1,782
Community Development Building Dept	480,958	0.690 %	\$1,906		\$1,906	\$186	\$2,092
Security	133,109	0.191 %	\$528		\$528	\$51	\$579
Tahoe Constable	108,704	0.156 %	\$431		\$431	\$42	\$473
East Fork Constable	142,859	0.205 %	\$566		\$566	\$55	\$621
Alternative Sentencing	591,698	0.849 %	\$2,345		\$2,345	\$228	\$2,573
Court Computer System	235,832	0.338 %	\$935		\$935	\$91	\$1,026
Public Defender	631,324	0.906 %	\$2,502		\$2,502	\$244	\$2,746
Bailiff	265,792	0.381 %	\$1,054		\$1,054	\$103	\$1,157
Public Guardian Administration	88,537	0.127 %	\$351		\$351	\$34	\$385
SAFE	90,141	0.129 %	\$357		\$357	\$35	\$392
Tri-Net	125,679	0.180 %	\$498		\$498	\$49	\$547
Sheriff Operations/Patrol	5,060,643	7.259 %	\$20,060		\$20,060	\$1,954	\$22,014
Sheriff Coroner	110,456	0.158 %	\$438		\$438	\$43	\$481
Sheriff Grants	114,733	0.165 %	\$455		\$455	\$44	\$499

County Administration  
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 Vehicles	705,439	1.012 %	\$2,796		\$2,796	\$272	\$3,068
Sheriff Patrol/Traffic	342,744	0.492 %	\$1,359		\$1,359	\$132	\$1,491
Sheriff-General Investigation	1,674,959	2.403 %	\$6,639		\$6,639	\$647	\$7,286
Sheriff Cops Grant	189,616	0.272 %	\$752		\$752	\$73	\$825
Sheriff Jail	4,126,487	5.919 %	\$16,357		\$16,357	\$1,593	\$17,950
Sheriff Records	470,760	0.675 %	\$1,866		\$1,866	\$182	\$2,048
Sheriff Administration	977,266	1.402 %	\$3,874		\$3,874	\$377	\$4,251
Records Management	158,907	0.228 %	\$630		\$630	\$61	\$691
Tahoe General Services	290,762	0.417 %	\$1,153		\$1,153	\$112	\$1,265
FD234 Room Tax Admin	504,841	0.724 %	\$2,001		\$2,001	\$195	\$2,196
FD260 Senior Services Program	1,527,592	2.191 %	\$6,055		\$6,055	\$590	\$6,645
FD204 Airport	667,292	0.957 %	\$2,645		\$2,645	\$258	\$2,903
FD216 Social Services	1,257,469	1.804 %	\$4,984		\$4,984	\$486	\$5,470
Weed Control	636,861	0.914 %	\$2,524		\$2,524	\$246	\$2,770
CASA	128,859	0.185 %	\$511		\$511	\$50	\$561
Community Development Admin	401,746	0.576 %	\$1,592		\$1,592	\$155	\$1,747
Tahoe Justice Court	448,736	0.644 %	\$1,779		\$1,779	\$173	\$1,952
East Fork Justice Court	571,938	0.820 %	\$2,267		\$2,267	\$221	\$2,488
FD242 China Spring Youth Camp	3,847,500	5.519 %	\$15,251		\$15,251	\$1,486	\$16,737
Juvenile Probation	1,250,629	1.794 %	\$4,957		\$4,957	\$483	\$5,440
JPO Detention Center	515,591	0.740 %	\$2,044		\$2,044	\$199	\$2,243
DA Child Support	366,069	0.525 %	\$1,451		\$1,451	\$141	\$1,592
District Attorney	2,093,797	3.003 %	\$8,300		\$8,300	\$808	\$9,108
District Court II	294,408	0.422 %	\$1,167		\$1,167	\$114	\$1,281
District Court 1	260,928	0.374 %	\$1,034		\$1,034	\$101	\$1,135
Court Clerk	433,731	0.622 %	\$1,719		\$1,719	\$167	\$1,886
Animal Care & Services	326,315	0.468 %	\$1,293		\$1,293	\$126	\$1,419
Sheriff Administration Services	1,104,389	1.584 %	\$4,378		\$4,378	\$426	\$4,804
Human Resources	505,371	0.725 %	\$2,003		\$2,003	\$195	\$2,198
Technology Services	1,102,623	1.582 %	\$4,371		\$4,371	\$426	\$4,797
General Services	1,705,362	2.446 %	\$6,760		\$6,760		\$6,760
Telecommunications	583,973	0.838 %	\$2,315		\$2,315		\$2,315
Treasurer	554,947	0.796 %	\$2,200		\$2,200		\$2,200
Clerk-Elections	84,903	0.122 %	\$337		\$337	\$33	\$370
Public Works Administration	15,945	0.023 %	\$63		\$63	\$6	\$69
FD309 Risk Management	3,034,096	4.352 %	\$12,027		\$12,027	\$1,172	\$13,199
FD244 Western NV Regional Youth	456,862	0.655 %	\$1,811		\$1,811	\$176	\$1,987
FD214 St MV Accident Indigent	360,621	0.517 %	\$1,429		\$1,429	\$139	\$1,568
FD405 Ad Val Capital Projects	84,911	0.122 %	\$337		\$337	\$33	\$370
FD885 Mosquito District	410,381	0.589 %	\$1,627		\$1,627	\$158	\$1,785
Public Works Roads	2,795	0.004 %	\$11		\$11	\$1	\$12

County Administration  
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>
Public Works Utilities	(6,379)	-0.009%	(\$25)		(\$25)	(\$2)	(\$27)
FD326 Carson Valley Water Utility	1,461,569	2.097 %	\$5,793		\$5,793	\$564	\$6,357
County Commissioners	465,999	0.668 %	\$1,847		\$1,847	\$180	\$2,027
Project Management	436	0.001 %	\$2		\$2		\$2
Economic Development	276,137	0.396 %	\$1,095		\$1,095	\$107	\$1,202
Geographic Information Systems	423,036	0.607 %	\$1,677		\$1,677		\$1,677
Assessor	817,878	1.173 %	\$3,242		\$3,242	\$316	\$3,558
Finance	951,838	1.365 %	\$3,773		\$3,773	\$368	\$4,141
Recorder	458,655	0.658 %	\$1,818		\$1,818	\$177	\$1,995
Clerk	362,446	0.520 %	\$1,437		\$1,437		\$1,437
All Other	23,640	0.034 %	\$94		\$94	\$9	\$103
FD234 Prom Room Tax	4,308,858	6.181 %	\$17,080		\$17,080	\$1,664	\$18,744
FD234 Library	1,476,158	2.117 %	\$5,851		\$5,851	\$570	\$6,421
FD234 Parks Operations	1,198,851	1.720 %	\$4,752		\$4,752	\$463	\$5,215
FD234 Parks Dev	27,004	0.039 %	\$107		\$107	\$10	\$117
FD234 Parks Temp & Seasonal	245,555	0.352 %	\$973		\$973	\$95	\$1,068
FD234 Recreation	949,581	1.362 %	\$3,764		\$3,764	\$367	\$4,131
FD234 Rec Temp & Seasonal	336,521	0.483 %	\$1,334		\$1,334	\$130	\$1,464
FD234 Kahle Community Center	669,382	0.960 %	\$2,653		\$2,653	\$258	\$2,911
FD313.829 Vehicle Maintenance	917,726	1.317 %	\$3,638		\$3,638	\$357	\$3,995
<b>Total</b>	<b>69,712,629</b>	<b>100.000 %</b>	<b>\$276,332</b>		<b>\$276,332</b>	<b>\$25,517</b>	<b>\$301,849</b>

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

Source: Steve Mokrohisky

County Administration  
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	2.291 %	\$2,962		\$2,962	\$162	\$3,124
Geographic Information Systems	525	2.765 %	\$3,575		\$3,575		\$3,575
Community Development Admin	410	2.160 %	\$2,792		\$2,792	\$153	\$2,945
Community Development Building Dept	500	2.634 %	\$3,405		\$3,405	\$186	\$3,591
Community Development Planning	600	3.161 %	\$4,086		\$4,086	\$224	\$4,310
Community Development Engineering	425	2.239 %	\$2,894		\$2,894	\$159	\$3,053
Telecommunications	345	1.817 %	\$2,349		\$2,349		\$2,349
Technology Services	950	5.004 %	\$6,469		\$6,469	\$354	\$6,823
FD255 911 Emergency Svcs	1,980	10.430 %	\$13,483		\$13,483	\$738	\$14,221
Weed Control	500	2.634 %	\$3,405		\$3,405	\$186	\$3,591
FD210 DC Water District	48	0.253 %	\$327		\$327	\$18	\$345
FD211 Solid Waste Management	49	0.258 %	\$334		\$334	\$18	\$352
FD216 Social Services	837	4.409 %	\$5,700		\$5,700	\$312	\$6,012
FD232 Road Operating	865	4.556 %	\$5,890		\$5,890	\$323	\$6,213
FD260 Senior Services Program	1,403	7.390 %	\$9,554		\$9,554	\$523	\$10,077
FD309 Risk Management	85	0.448 %	\$579		\$579	\$32	\$611
FD313.821 Vehicle Replacement	100	0.527 %	\$681		\$681	\$37	\$718
FD316 Zephyr Water Utility Dist	189	0.996 %	\$1,287		\$1,287	\$70	\$1,357
FD319 Cave Rock/Uppaway Water Sys	210	1.106 %	\$1,430		\$1,430	\$78	\$1,508
FD320 Skyland Water System	137	0.722 %	\$933		\$933	\$51	\$984
FD325 Sewer Utility	522	2.750 %	\$3,555		\$3,555	\$195	\$3,750
FD430 Regional Transportation	115	0.606 %	\$783		\$783	\$43	\$826
FD605 Dc Redevelopment Admin	15	0.079 %	\$102		\$102	\$6	\$108
FD234 Parks Operations	622	3.276 %	\$4,236		\$4,236	\$232	\$4,468
FD234 Parks Temp & Seasonal	561	2.955 %	\$3,820		\$3,820	\$209	\$4,029
FD234 Recreation	740	3.898 %	\$5,039		\$5,039	\$276	\$5,315
FD234 Rec Temp & Seasonal	1,249	6.579 %	\$8,505		\$8,505	\$466	\$8,971
FD234 Kahle Community Center	1,005	5.294 %	\$6,844		\$6,844	\$375	\$7,219
FD236 Tahoe/Douglas Trans Dist	10	0.053 %	\$68		\$68	\$4	\$72
FD313.829 Vehicle Maintenance	502	2.644 %	\$3,418		\$3,418	\$187	\$3,605
County Administration	485	2.555 %	\$3,303		\$3,303		\$3,303
Economic Development	100	0.527 %	\$681		\$681	\$37	\$718
Finance	880	4.635 %	\$5,992		\$5,992	\$328	\$6,320
General Services	126	0.664 %	\$858		\$858		\$858
Animal Care & Services	407	2.144 %	\$2,771		\$2,771	\$152	\$2,923
Building Services	256	1.349 %	\$1,743		\$1,743	\$95	\$1,838
Public Works Engineering	59	0.311 %	\$402		\$402	\$22	\$424
FD324 Regional Water Fund	43	0.227 %	\$293		\$293	\$16	\$309
FD326 Carson Valley Water Utility	694	3.654 %	\$4,724		\$4,724	\$261	\$4,985
<b>Total</b>	<b>18,984</b>	<b>100.000 %</b>	<b>\$129,272</b>		<b>\$129,272</b>	<b>\$6,528</b>	<b>\$135,800</b>

County Administration  
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>
(A) Alloc basis:	FTE by GF Departments or Funds Supervised (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)						
Source:	Steve Mokrohisky						

County Administration  
Detail allocation of  
Finance

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Finance	100	100.000 %	\$171,073		\$171,073	\$8,639	\$179,712
Total	100	100.000 %	\$171,073		\$171,073	\$8,639	\$179,712

(A) Alloc basis: Direct Allocation to Finance

Source:

County Administration  
Detail allocation of  
Technology 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>
Geographic Information Systems	525	28.846 %	\$7,040		\$7,040		\$7,040
Telecommunications	345	18.956 %	\$4,626		\$4,626		\$4,626
Technology Services	950	52.198 %	\$12,740		\$12,740	\$21,707	\$34,447
Total	1,820	100.000 %	\$24,406		\$24,406	\$21,707	\$46,113

(A) Alloc basis: Based on FTE Count of Technology Services, Geographic Information Systems and Telecommunications (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 a

Source:

County Administration  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Commission</u>	<u>County Manager</u>	<u>CM Direct Supervision</u>	<u>Finance</u>	<u>Technology Services</u>
Geographic Information Systems	\$13,177	\$885	\$1,677	\$3,575		\$7,040
Clerk	\$2,195	\$758	\$1,437			
Treasurer	\$3,361	\$1,161	\$2,200			
Telecommunications	\$10,511	\$1,221	\$2,315	\$2,349		\$4,626
General Services	\$11,185	\$3,567	\$6,760	\$858		
County Administration	\$3,303			\$3,303		
Technology Services	\$48,495	\$2,428	\$4,797	\$6,823		\$34,447
Human Resources	\$6,435	\$1,113	\$2,198	\$3,124		
Records Management	\$1,041	\$350	\$691			
District Attorney	\$13,719	\$4,611	\$9,108			
Building Services	\$7,682	\$1,964	\$3,880	\$1,838		
FD309 Risk Management	\$20,490	\$6,680	\$13,199	\$611		
Finance	\$192,269	\$2,096	\$4,141	\$6,320	\$179,712	
County Commissioners	\$3,053	\$1,026	\$2,027			
Project Management	\$3	\$1	\$2			
Economic Development	\$2,528	\$608	\$1,202	\$718		
Assessor	\$5,359	\$1,801	\$3,558			
Recorder	\$3,005	\$1,010	\$1,995			
Clerk-Elections	\$557	\$187	\$370			
Tahoe General Services	\$1,905	\$640	\$1,265			
Sheriff Administration	\$6,403	\$2,152	\$4,251			
Sheriff Administration Services	\$7,236	\$2,432	\$4,804			
Sheriff Records	\$3,085	\$1,037	\$2,048			
Sheriff Jail	\$27,036	\$9,086	\$17,950			
Sheriff Cops Grant	\$1,243	\$418	\$825			
Sheriff-General Investigation	\$10,974	\$3,688	\$7,286			
Sheriff Patrol/Traffic	\$2,246	\$755	\$1,491			
Sheriff Vehicles	\$4,622	\$1,554	\$3,068			
Sheriff Grants	\$752	\$253	\$499			
Sheriff Coroner	\$724	\$243	\$481			
Sheriff Operations/Patrol	\$33,157	\$11,143	\$22,014			
Tri-Net	\$824	\$277	\$547			
Animal Care & Services	\$5,061	\$719	\$1,419	\$2,923		
Court Clerk	\$2,841	\$955	\$1,886			
District Court 1	\$1,710	\$575	\$1,135			
District Court II	\$1,929	\$648	\$1,281			
CASA	\$845	\$284	\$561			
SAFE	\$591	\$199	\$392			
Public Guardian Administration	\$580	\$195	\$385			
Bailiff	\$1,742	\$585	\$1,157			
DA Child Support	\$2,398	\$806	\$1,592			

**County Administration  
Departmental Cost  
Allocation Summary**

	<u>Total</u>	<u>Commission</u>	<u>County Manager</u>	<u>CM Direct Supervision</u>	<u>Finance</u>	<u>Technology Services</u>
Public Defender	\$4,137	\$1,391	\$2,746			
Juvenile Probation	\$8,194	\$2,754	\$5,440			
JPO Detention Center	\$3,378	\$1,135	\$2,243			
Court Computer System	\$1,545	\$519	\$1,026			
East Fork Justice Court	\$3,747	\$1,259	\$2,488			
Tahoe Justice Court	\$2,940	\$988	\$1,952			
Alternative Sentencing	\$3,876	\$1,303	\$2,573			
East Fork Constable	\$936	\$315	\$621			
Tahoe Constable	\$712	\$239	\$473			
Security	\$872	\$293	\$579			
Community Development Admin	\$5,576	\$884	\$1,747	\$2,945		
Community Development Building Dept	\$6,742	\$1,059	\$2,092	\$3,591		
Community Development Planning	\$6,994	\$902	\$1,782	\$4,310		
Community Development Engineering	\$6,192	\$1,055	\$2,084	\$3,053		
Public Works Administration	\$104	\$35	\$69			
Public Works Roads	\$18	\$6	\$12			
Public Works Utilities	(\$41)	(\$14)	(\$27)			
Public Works Engineering	\$537	\$38	\$75	\$424		
Weed Control	\$7,763	\$1,402	\$2,770	\$3,591		
FD202 NV Cooperative Ext	\$1,600	\$538	\$1,062			
FD204 Airport	\$4,373	\$1,470	\$2,903			
FD210 DC Water District	\$935	\$198	\$392	\$345		
FD211 Solid Waste Management	\$1,936	\$533	\$1,051	\$352		
FD214 St MV Accident Indigent	\$2,362	\$794	\$1,568			
FD215 Medical Asst to Indigents	\$7,713	\$2,592	\$5,121			
FD216 Social Services	\$14,251	\$2,769	\$5,470	\$6,012		
FD222 Law Library	\$132	\$44	\$88			
FD232 Road Operating	\$15,856	\$3,241	\$6,402	\$6,213		
FD234 Room Tax Admin	\$3,308	\$1,112	\$2,196			
FD234 Prom Room Tax	\$28,232	\$9,488	\$18,744			
FD234 Library	\$9,672	\$3,251	\$6,421			
FD234 Parks Operations	\$12,323	\$2,640	\$5,215	\$4,468		
FD234 Parks Dev	\$176	\$59	\$117			
FD234 Parks Temp & Seasonal	\$5,638	\$541	\$1,068	\$4,029		
FD234 Recreation	\$11,537	\$2,091	\$4,131	\$5,315		
FD234 Rec Temp & Seasonal	\$11,176	\$741	\$1,464	\$8,971		
FD234 Kahle Community Center	\$11,604	\$1,474	\$2,911	\$7,219		
FD236 Tahoe/Douglas Trans Dist	\$1,056	\$331	\$653	\$72		
FD240 Justice Court Admin Assess	\$191	\$64	\$127			
FD242 China Spring Youth Camp	\$25,209	\$8,472	\$16,737			
FD244 Western NV Regional Youth	\$2,993	\$1,006	\$1,987			

County Administration  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Commission</u>	<u>County Manager</u>	<u>CM Direct Supervision</u>	<u>Finance</u>	<u>Technology Services</u>
FD245 Erosion Control TRPA	\$288	\$97	\$191			
FD255 911 Emergency Svcs	\$25,896	\$3,923	\$7,752	\$14,221		
FD256 Surcharge	\$530	\$178	\$352			
FD260 Senior Services Program	\$20,085	\$3,363	\$6,645	\$10,077		
FD310 Self Insurance Dental	\$2,769	\$931	\$1,838			
FD313.821 Vehicle Replacement	\$2,445	\$580	\$1,147	\$718		
FD313.829 Vehicle Maintenance	\$9,615	\$2,015	\$3,995	\$3,605		
FD315 Ridgeview Water System						
FD316 Zephyr Water Utility Dist	\$3,362	\$674	\$1,331	\$1,357		
FD319 Cave Rock/Uppaway Water Sys	\$4,023	\$845	\$1,670	\$1,508		
FD320 Skyland Water System	\$2,613	\$547	\$1,082	\$984		
FD324 Regional Water Fund	\$4,449	\$1,392	\$2,748	\$309		
FD325 Sewer Utility	\$10,061	\$2,121	\$4,190	\$3,750		
FD326 Carson Valley Water Utility	\$14,560	\$3,218	\$6,357	\$4,985		
FD405 Ad Val Capital Projects	\$557	\$187	\$370			
FD410 County Construction	\$3,022	\$1,016	\$2,006			
FD430 Regional Transportation	\$6,244	\$1,821	\$3,597	\$826		
FD541 Co Debt/Other Resources	\$31	\$11	\$20			
FD605 Dc Redevelopment Admin	\$414	\$103	\$203	\$108		
FD610 Gardnerville Town	\$2,190	\$2,190				
FD611 Gardnerville Health & San	\$1,751	\$1,751				
FD620 Genoa Town	\$1,088	\$1,088				
FD630 Minden Town	\$2,843	\$2,843				
FD635 Minden Trash	\$1,233	\$1,233				
FD636 Minden Cap Equip	\$47	\$47				
FD639 Minden Wholesale Water Utly	\$1,511	\$1,511				
FD640 Minden Town Water	\$1,505	\$1,505				
FD650 East Fork Fire	\$24,736	\$24,736				
FD651 Effph Emergency Fund	\$875	\$875				
FD652 Effph Equip Res	\$2	\$2				
FD653 Paramedics	\$25	\$25				
FD885 Mosquito District	\$2,688	\$903	\$1,785			
All Other	\$155	\$52	\$103			
<b>Total</b>	<b>\$854,380</b>	<b>\$190,906</b>	<b>\$301,849</b>	<b>\$135,800</b>	<b>\$179,712</b>	<b>\$46,113</b>

**SCHEDULE 9.01**

**TECHNOLOGY SERVICES**

NATURE AND EXTENT OF SERVICE

The Technology Services 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 actual usage time 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:

Technology Services  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$1,102,623			\$1,102,623
Allocated additions:				
100000 - Building Use Charge	\$8,950		\$8,950	
100001 - Equipment Use Charge	\$21,928		\$21,928	
101182 - Clerk	\$508	\$182	\$690	
101190 - Telecommunications	\$13,124	\$830	\$13,954	
101191 - General Services	\$3,259	\$220	\$3,479	
101122 - County Administration	\$25,886	\$22,609	\$48,495	
101194 - Human Resources		\$6,252	\$6,252	
101341 - District Attorney		\$914	\$914	
309817 - FD309 Risk Management		\$2,453	\$2,453	
101172 - Finance		\$13,221	\$13,221	
Total allocated additions:	<u>\$73,655</u>	<u>\$46,681</u>	<u>\$120,336</u>	<u>\$120,336</u>
Total to be allocated	<u><u>\$1,176,278</u></u>	<u><u>\$46,681</u></u>		<u><u>\$1,222,959</u></u>

Technology Services  
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><u>Wages &amp; Benefits</u></b>								
SALARIES & WAGES	\$524,867	\$174,833	\$79,780	\$47,395	\$77,418	\$145,441		
FRINGE BENEFITS	\$214,722	\$71,524	\$32,638	\$19,389	\$31,671	\$59,500		
<b><u>Other Expense and Cost</u></b>								
SOFTWARE PROG MAINT	\$191,723						\$15,740	\$175,983
SERVICES & SUPPLIES	\$171,311	\$57,064	\$26,039	\$15,469	\$25,268	\$47,471		
Departmental Expenditures	\$1,102,623	\$303,421	\$138,457	\$82,253	\$134,357	\$252,412	\$15,740	\$175,983
Additions: 1st								
Other	\$73,655	\$73,655						
Functional Cost	\$1,176,278	\$377,076	\$138,457	\$82,253	\$134,357	\$252,412	\$15,740	\$175,983
Reallocate Admin		(\$377,076)	\$65,326	\$38,808	\$63,392	\$119,092	\$7,426	\$83,032
Allocable Costs	\$1,176,278		\$203,783	\$121,061	\$197,749	\$371,504	\$23,166	\$259,015
<b>1st Allocation</b>	<b>\$1,176,278</b>		<b>\$203,783</b>	<b>\$121,061</b>	<b>\$197,749</b>	<b>\$371,504</b>	<b>\$23,166</b>	<b>\$259,015</b>
Additions: 2nd								
Other	\$46,681	\$46,681						
Functional Cost	\$46,681	\$46,681						
Reallocate Admin		(\$46,681)	\$8,087	\$4,804	\$7,848	\$14,743	\$919	\$10,280
Allocable Costs	\$46,681		\$8,087	\$4,804	\$7,848	\$14,743	\$919	\$10,280
<b>2nd Allocation</b>	<b>\$46,681</b>		<b>\$8,087</b>	<b>\$4,804</b>	<b>\$7,848</b>	<b>\$14,743</b>	<b>\$919</b>	<b>\$10,280</b>
<b>Total allocated</b>	<b>\$1,222,959</b>		<b>\$211,870</b>	<b>\$125,865</b>	<b>\$205,597</b>	<b>\$386,247</b>	<b>\$24,085</b>	<b>\$269,295</b>

Technology Services  
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>
Animal Care & Services	6	6.000 %	\$12,227		\$12,227	\$599	\$12,826
Assessor	18	18.000 %	\$36,681		\$36,681	\$1,797	\$38,478
Community Development Building Dept	12	12.000 %	\$24,454		\$24,454	\$1,198	\$25,652
Clerk	5	5.000 %	\$10,189		\$10,189		\$10,189
Tahoe Justice Court	1	1.000 %	\$2,038		\$2,038	\$100	\$2,138
FD610 Gardnerville Town	1	1.000 %	\$2,038		\$2,038	\$100	\$2,138
All Other	4	4.000 %	\$8,151		\$8,151	\$399	\$8,550
Tahoe General Services	3	3.000 %	\$6,113		\$6,113	\$300	\$6,413
Finance	5	5.000 %	\$10,189		\$10,189	\$499	\$10,688
Human Resources	6	6.000 %	\$12,227		\$12,227	\$599	\$12,826
Recorder	14	14.000 %	\$28,530		\$28,530	\$1,398	\$29,928
Sheriff Administration	8	8.000 %	\$16,303		\$16,303	\$799	\$17,102
Tahoe Constable	3	3.000 %	\$6,113		\$6,113	\$299	\$6,412
Treasurer	14	14.000 %	\$28,530		\$28,530		\$28,530
Total	<u>100</u>	<u>100.000 %</u>	<u>\$203,783</u>		<u>\$203,783</u>	<u>\$8,087</u>	<u>\$211,870</u>

(A) Alloc basis: Actual Usage Time by General Fund Department or Fund

Source: Information Technology

Technology Services  
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	60	3.859 %	\$4,671		\$4,671	\$193	\$4,864
All Other	835	53.698 %	\$65,007		\$65,007	\$2,683	\$67,690
FD650 East Fork Fire	180	11.576 %	\$14,013		\$14,013	\$578	\$14,591
County Administration	60	3.859 %	\$4,671		\$4,671		\$4,671
Recorder	70	4.502 %	\$5,450		\$5,450	\$225	\$5,675
Community Development Admin	100	6.431 %	\$7,785		\$7,785	\$321	\$8,106
FD234 Recreation	250	16.075 %	\$19,464		\$19,464	\$804	\$20,268
Total	1,555	100.000 %	\$121,061		\$121,061	\$4,804	\$125,865

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

Source: Information Technology

Technology Services  
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 Administration	1	1.786 %	\$3,531		\$3,531		\$3,531
Recorder	2	3.571 %	\$7,062		\$7,062	\$285	\$7,347
Sheriff Administration	4	7.143 %	\$14,125		\$14,125	\$571	\$14,696
Public Works Utilities	2	3.571 %	\$7,062		\$7,062	\$285	\$7,347
FD204 Airport	1	1.786 %	\$3,531		\$3,531	\$143	\$3,674
FD216 Social Services	1	1.786 %	\$3,531		\$3,531	\$143	\$3,674
FD234 Parks Operations	1	1.786 %	\$3,531		\$3,531	\$143	\$3,674
FD234 Recreation	1	1.786 %	\$3,531		\$3,531	\$143	\$3,674
FD255 911 Emergency Svcs	7	12.500 %	\$24,719		\$24,719	\$999	\$25,718
FD260 Senior Services Program	1	1.786 %	\$3,531		\$3,531	\$143	\$3,674
FD610 Gardnerville Town	1	1.786 %	\$3,531		\$3,531	\$143	\$3,674
FD650 East Fork Fire	4	7.143 %	\$14,125		\$14,125	\$571	\$14,696
All Other	30	53.570 %	\$105,939		\$105,939	\$4,279	\$110,218
Total	56	100.000 %	\$197,749		\$197,749	\$7,848	\$205,597

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

Source: Information Technology

Technology Services  
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 Administration	8	1.946 %	\$7,231		\$7,231		\$7,231
Geographic Information Systems	6	1.460 %	\$5,423		\$5,423		\$5,423
Assessor	12	2.920 %	\$10,847		\$10,847	\$483	\$11,330
Finance	10	2.433 %	\$9,039		\$9,039	\$403	\$9,442
Recorder	14	3.406 %	\$12,655		\$12,655	\$564	\$13,219
Clerk	13	3.163 %	\$11,751		\$11,751		\$11,751
Treasurer	15	3.650 %	\$13,559		\$13,559		\$13,559
Telecommunications	3	0.730 %	\$2,712		\$2,712		\$2,712
Human Resources	7	1.703 %	\$6,327		\$6,327	\$282	\$6,609
Sheriff Administration	135	32.847 %	\$122,027		\$122,027	\$5,438	\$127,465
Animal Care & Services	4	0.973 %	\$3,616		\$3,616	\$161	\$3,777
Community Development Admin	25	6.083 %	\$22,598		\$22,598	\$1,007	\$23,605
Building Services	4	0.973 %	\$3,616		\$3,616	\$161	\$3,777
FD204 Airport	5	1.217 %	\$4,520		\$4,520	\$201	\$4,721
FD216 Social Services	12	2.920 %	\$10,847		\$10,847	\$483	\$11,330
FD234 Parks Operations	22	5.353 %	\$19,886		\$19,886	\$886	\$20,772
FD255 911 Emergency Svcs	14	3.406 %	\$12,655		\$12,655	\$564	\$13,219
FD260 Senior Services Program	6	1.460 %	\$5,423		\$5,423	\$242	\$5,665
FD610 Gardnerville Town	6	1.460 %	\$5,423		\$5,423	\$242	\$5,665
FD620 Genoa Town	3	0.730 %	\$2,712		\$2,712	\$121	\$2,833
FD630 Minden Town	4	0.973 %	\$3,616		\$3,616	\$161	\$3,777
FD650 East Fork Fire	49	11.922 %	\$44,291		\$44,291	\$1,974	\$46,265
All Other	9	2.190 %	\$8,135		\$8,135	\$363	\$8,498
Public Works Administration	7	1.703 %	\$6,327		\$6,327	\$282	\$6,609
Public Works Utilities	13	3.163 %	\$11,751		\$11,751	\$524	\$12,275
Records Management	5	1.216 %	\$4,517		\$4,517	\$201	\$4,718
<b>Total</b>	<b>411</b>	<b>100.000 %</b>	<b>\$371,504</b>		<b>\$371,504</b>	<b>\$14,743</b>	<b>\$386,247</b>

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

Source: Information Technology

Technology Services  
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>
Assessor	100	100.000 %	\$23,166		\$23,166	\$919	\$24,085
Total	100	100.000 %	\$23,166		\$23,166	\$919	\$24,085

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

Source: Information Technology

Technology Services  
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 Administration	8	1.946 %	\$5,042		\$5,042		\$5,042
Geographic Information Systems	6	1.460 %	\$3,781		\$3,781		\$3,781
Assessor	12	2.920 %	\$7,562		\$7,562	\$337	\$7,899
Finance	10	2.433 %	\$6,302		\$6,302	\$281	\$6,583
Recorder	14	3.406 %	\$8,823		\$8,823	\$393	\$9,216
Clerk	13	3.163 %	\$8,193		\$8,193		\$8,193
Treasurer	15	3.650 %	\$9,453		\$9,453		\$9,453
Telecommunications	3	0.730 %	\$1,891		\$1,891		\$1,891
Human Resources	7	1.703 %	\$4,411		\$4,411	\$197	\$4,608
Sheriff Administration	135	32.847 %	\$85,078		\$85,078	\$3,792	\$88,870
Animal Care & Services	4	0.973 %	\$2,521		\$2,521	\$112	\$2,633
Community Development Admin	25	6.083 %	\$15,755		\$15,755	\$702	\$16,457
Building Services	4	0.973 %	\$2,521		\$2,521	\$112	\$2,633
FD204 Airport	5	1.217 %	\$3,151		\$3,151	\$140	\$3,291
FD216 Social Services	12	2.920 %	\$7,562		\$7,562	\$337	\$7,899
FD234 Parks Operations	22	5.353 %	\$13,865		\$13,865	\$618	\$14,483
FD255 911 Emergency Svcs	14	3.406 %	\$8,823		\$8,823	\$393	\$9,216
FD260 Senior Services Program	6	1.460 %	\$3,781		\$3,781	\$169	\$3,950
FD610 Gardnerville Town	6	1.460 %	\$3,781		\$3,781	\$169	\$3,950
FD620 Genoa Town	3	0.730 %	\$1,891		\$1,891	\$84	\$1,975
FD630 Minden Town	4	0.973 %	\$2,521		\$2,521	\$112	\$2,633
FD650 East Fork Fire	49	11.922 %	\$30,880		\$30,880	\$1,376	\$32,256
All Other	9	2.190 %	\$5,672		\$5,672	\$253	\$5,925
Public Works Administration	7	1.703 %	\$4,411		\$4,411	\$197	\$4,608
Public Works Utilities	13	3.163 %	\$8,193		\$8,193	\$365	\$8,558
Records Management	5	1.216 %	\$3,151		\$3,151	\$141	\$3,292
<b>Total</b>	<b>411</b>	<b>100.000 %</b>	<b>\$259,015</b>		<b>\$259,015</b>	<b>\$10,280</b>	<b>\$269,295</b>

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

Source: Information Technology

**Technology Services  
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	\$9,204				\$5,423		\$3,781
Clerk	\$30,133	\$10,189			\$11,751		\$8,193
Treasurer	\$51,542	\$28,530			\$13,559		\$9,453
Telecommunications	\$4,603				\$2,712		\$1,891
County Administration	\$20,475		\$4,671	\$3,531	\$7,231		\$5,042
Human Resources	\$24,043	\$12,826			\$6,609		\$4,608
Records Management	\$8,010				\$4,718		\$3,292
Building Services	\$6,410				\$3,777		\$2,633
Finance	\$26,713	\$10,688			\$9,442		\$6,583
Assessor	\$81,792	\$38,478			\$11,330	\$24,085	\$7,899
Recorder	\$65,385	\$29,928	\$5,675	\$7,347	\$13,219		\$9,216
Tahoe General Services	\$6,413	\$6,413					
Sheriff Administration	\$248,133	\$17,102		\$14,696	\$127,465		\$88,870
Animal Care & Services	\$19,236	\$12,826			\$3,777		\$2,633
Tahoe Justice Court	\$2,138	\$2,138					
Tahoe Constable	\$6,412	\$6,412					
Community Development Admin	\$48,168		\$8,106		\$23,605		\$16,457
Community Development Building Dept	\$25,652	\$25,652					
Public Works Administration	\$11,217				\$6,609		\$4,608
Public Works Utilities	\$28,180			\$7,347	\$12,275		\$8,558
FD204 Airport	\$11,686			\$3,674	\$4,721		\$3,291
FD216 Social Services	\$22,903			\$3,674	\$11,330		\$7,899
FD234 Parks Operations	\$38,929			\$3,674	\$20,772		\$14,483
FD234 Recreation	\$23,942		\$20,268	\$3,674			
FD255 911 Emergency Svcs	\$48,153			\$25,718	\$13,219		\$9,216
FD260 Senior Services Program	\$18,153		\$4,864	\$3,674	\$5,665		\$3,950
FD610 Gardnerville Town	\$15,427	\$2,138		\$3,674	\$5,665		\$3,950
FD620 Genoa Town	\$4,808				\$2,833		\$1,975
FD630 Minden Town	\$6,410				\$3,777		\$2,633
FD650 East Fork Fire	\$107,808		\$14,591	\$14,696	\$46,265		\$32,256
All Other	\$200,881	\$8,550	\$67,690	\$110,218	\$8,498		\$5,925
<b>Total</b>	<b>\$1,222,959</b>	<b>\$211,870</b>	<b>\$125,865</b>	<b>\$205,597</b>	<b>\$386,247</b>	<b>\$24,085</b>	<b>\$269,295</b>

**SCHEDULE 10.01**

**HUMAN RESOURCES**

NATURE AND EXTENT OF SERVICE

The Human Resources Department is responsible for the county's human resource and risk management functions. These services include recruitment and selection, labor relations, classification and compensation, benefits administration, employee training and development, policy development, and risk and liability management programs

Costs are allocated as follows:

- **Recruitment and Selection** – These costs are related to the recruitment and hiring of staff. Costs are allocated based on number of applications processed by General Fund Departments or Funds.
- **Labor Relations** – These costs are related to the time spent with the labor relation groups. Costs are allocated based on protected full-time equivalents by General Fund Department or Fund.
- **Staff Development** – These costs are related to the time spent on staff development. Costs are allocated based on full-time equivalents by General Fund Department or Fund.
- **Benefits Administration** – These costs are related to the time spent managing the City's benefit program. Costs are allocated based on full-time equivalents by General Fund Department or Fund.
- **Classification & Compensation** – These costs are related to the time spent on the County's employee classification and compensation system. Costs are allocated based on full-time equivalents by General Fund Department or Fund.
- **Risk and Liability Management** – These costs are related to time spent on managing the Risk and Liability programs. Costs are allocated based on full-time equivalents by General Fund Department or Fund.
- **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>
	\$505,371			\$505,371
Allocated additions:				
100000 - Building Use Charge	\$6,657		\$6,657	
100001 - Equipment Use Charge	\$2,124		\$2,124	
101152 - Geographic Information Systems	\$3,148	\$363	\$3,511	
101182 - Clerk	\$2,742	\$981	\$3,723	
101190 - Telecommunications	\$4,685	\$304	\$4,989	
101191 - General Services	\$14,530	\$1,082	\$15,612	
101122 - County Administration	\$6,022	\$413	\$6,435	
101192 - Technology Services	\$22,965	\$1,078	\$24,043	
101195 - Records Management		\$1,382	\$1,382	
101341 - District Attorney		\$60,348	\$60,348	
101521 - Building Services		\$8,638	\$8,638	
309817 - FD309 Risk Management		\$1,123	\$1,123	
101172 - Finance		\$5,751	\$5,751	
Total allocated additions:	<u>\$62,873</u>	<u>\$81,463</u>	<u>\$144,336</u>	<u>\$144,336</u>
Total to be allocated	<u><b>\$568,244</b></u>	<u><b>\$81,463</b></u>		<u><b>\$649,707</b></u>

Human Resources  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Recruitment and Selection</u>	<u>Labor Relations</u>	<u>Staff Development</u>	<u>Benefits Administration</u>	<u>Classification &amp; Compensation</u>	<u>Risk and Liability Management</u>	<u>Physicals</u>
<b><u>Wages &amp; Benefits</u></b>									
SALARIES & WAGES	\$267,152	\$13,197	\$65,292	\$20,143	\$32,753	\$58,319	\$17,819	\$59,629	
FRINGE BENEFITS	\$114,091	\$5,636	\$27,884	\$8,602	\$13,988	\$24,906	\$7,610	\$25,465	
<b><u>Other Expense and Cost</u></b>									
SERVICES & SUPPLIES	\$29,817	\$1,473	\$7,287	\$2,248	\$3,656	\$6,509	\$1,989	\$6,655	
PERSONNEL ADVERTISING	\$914		\$914						
PROFESSIONAL SERVICES	\$15,382					\$15,382			
PHYSICALS	\$78,015								\$78,015
Departmental Expenditures	\$505,371	\$20,306	\$101,377	\$30,993	\$50,397	\$105,116	\$27,418	\$91,749	\$78,015
Additions: 1st									
Other	\$62,873		\$41,496	\$21,377					
Functional Cost	\$568,244	\$20,306	\$142,873	\$52,370	\$50,397	\$105,116	\$27,418	\$91,749	\$78,015
Reallocate Admin		(\$20,306)	\$4,244	\$1,297	\$2,110	\$4,400	\$1,148	\$3,841	\$3,266
Allocable Costs	\$568,244		\$147,117	\$53,667	\$52,507	\$109,516	\$28,566	\$95,590	\$81,281
<b>1st Allocation</b>	<b>\$568,244</b>		<b>\$147,117</b>	<b>\$53,667</b>	<b>\$52,507</b>	<b>\$109,516</b>	<b>\$28,566</b>	<b>\$95,590</b>	<b>\$81,281</b>
Additions: 2nd									
Other	\$81,463		\$53,766	\$27,697					
Functional Cost	\$81,463		\$53,766	\$27,697					
Allocable Costs	\$81,463		\$53,766	\$27,697					
<b>2nd Allocation</b>	<b>\$81,463</b>		<b>\$53,766</b>	<b>\$27,697</b>					
<b>Total allocated</b>	<b>\$649,707</b>		<b>\$200,883</b>	<b>\$81,364</b>	<b>\$52,507</b>	<b>\$109,516</b>	<b>\$28,566</b>	<b>\$95,590</b>	<b>\$81,281</b>

Human Resources  
Detail allocation of  
Recruitment and Selection

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	77	2.797 %	\$4,115		\$4,115	\$1,704	\$5,819
District Attorney	102	3.705 %	\$5,451		\$5,451	\$2,258	\$7,709
East Fork Constable	52	1.889 %	\$2,779		\$2,779	\$1,151	\$3,930
FD260 Senior Services Program	214	7.773 %	\$11,436		\$11,436	\$4,737	\$16,173
FD610 Gardnerville Town	63	2.288 %	\$3,367		\$3,367	\$1,395	\$4,762
FD630 Minden Town	111	4.032 %	\$5,932		\$5,932	\$2,457	\$8,389
FD650 East Fork Fire	133	4.831 %	\$7,107		\$7,107	\$2,944	\$10,051
Assessor	49	1.780 %	\$2,619		\$2,619	\$1,085	\$3,704
County Administration	7	0.254 %	\$374		\$374		\$374
Juvenile Probation	108	3.923 %	\$5,771		\$5,771	\$2,391	\$8,162
Public Works Administration	52	1.889 %	\$2,779		\$2,779	\$1,151	\$3,930
FD234 Recreation	37	1.344 %	\$1,977		\$1,977	\$819	\$2,796
FD620 Genoa Town	56	2.034 %	\$2,993		\$2,993	\$1,240	\$4,233
Technology Services	19	0.690 %	\$1,015		\$1,015		\$1,015
FD255 911 Emergency Svcs	182	6.611 %	\$9,726		\$9,726	\$4,029	\$13,755
Clerk	98	3.560 %	\$5,237		\$5,237		\$5,237
Treasurer	30	1.090 %	\$1,603		\$1,603		\$1,603
Community Development Admin	1	0.036 %	\$53		\$53	\$22	\$75
Community Development Building Dept	30	1.090 %	\$1,603		\$1,603	\$664	\$2,267
Community Development Engineering	18	0.654 %	\$962		\$962	\$398	\$1,360
Community Development Planning	89	3.233 %	\$4,756		\$4,756	\$1,970	\$6,726
FD234 Parks Temp & Seasonal	48	1.744 %	\$2,565		\$2,565	\$1,062	\$3,627
FD234 Kahle Community Center	179	6.502 %	\$9,566		\$9,566	\$3,962	\$13,528
DA Child Support	202	7.337 %	\$10,795		\$10,795	\$4,471	\$15,266
FD242 China Spring Youth Camp	234	8.500 %	\$12,505		\$12,505	\$5,180	\$17,685
Court Clerk	101	3.669 %	\$5,397		\$5,397	\$2,236	\$7,633
Geographic Information Systems	170	6.175 %	\$9,085		\$9,085		\$9,085
Public Works Engineering	25	0.908 %	\$1,336		\$1,336	\$553	\$1,889
Public Works Roads	8	0.291 %	\$428		\$428	\$177	\$605
Public Works Utilities	27	0.981 %	\$1,443		\$1,443	\$598	\$2,041
Sheriff Jail	115	4.177 %	\$6,145		\$6,145	\$2,546	\$8,691
FD234 Library	116	4.213 %	\$6,197		\$6,197	\$2,566	\$8,763
<b>Total</b>	<b>2,753</b>	<b>100.000 %</b>	<b>\$147,117</b>		<b>\$147,117</b>	<b>\$53,766</b>	<b>\$200,883</b>

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

Source: Human Resources

Human Resources  
Detail allocation of  
Labor Relations

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	600	1.987 %	\$1,066		\$1,066		\$1,066
Assessor	700	2.318 %	\$1,244		\$1,244	\$670	\$1,914
Finance	200	0.662 %	\$355		\$355	\$191	\$546
Recorder	400	1.325 %	\$711		\$711	\$383	\$1,094
Clerk	100	0.331 %	\$178		\$178		\$178
Tahoe General Services	200	0.662 %	\$355		\$355	\$191	\$546
Treasurer	300	0.994 %	\$533		\$533		\$533
Telecommunications	20	0.066 %	\$36		\$36		\$36
Technology Services	225	0.745 %	\$400		\$400		\$400
Records Management	100	0.331 %	\$178		\$178	\$96	\$274
Sheriff Administration	75	0.248 %	\$133		\$133	\$72	\$205
Sheriff Administration Services	300	0.994 %	\$533		\$533	\$287	\$820
Sheriff Records	600	1.987 %	\$1,066		\$1,066	\$574	\$1,640
Sheriff Jail	3,200	10.598 %	\$5,688		\$5,688	\$3,062	\$8,750
Sheriff Cops Grant	200	0.662 %	\$355		\$355	\$191	\$546
Sheriff-General Investigation	1,200	3.974 %	\$2,133		\$2,133	\$1,148	\$3,281
Sheriff Patrol/Traffic	400	1.325 %	\$711		\$711	\$383	\$1,094
Sheriff Grants	100	0.331 %	\$178		\$178	\$96	\$274
Sheriff Operations/Patrol	4,200	13.910 %	\$7,465		\$7,465	\$4,018	\$11,483
Bailiff	100	0.331 %	\$178		\$178	\$96	\$274
Tri-Net	100	0.331 %	\$178		\$178	\$96	\$274
Animal Care & Services	300	0.994 %	\$533		\$533	\$287	\$820
Court Clerk	400	1.325 %	\$711		\$711	\$383	\$1,094
District Attorney	400	1.325 %	\$711		\$711	\$383	\$1,094
DA Child Support	200	0.662 %	\$355		\$355	\$191	\$546
East Fork Justice Court	400	1.325 %	\$711		\$711	\$383	\$1,094
Tahoe Justice Court	300	0.994 %	\$533		\$533	\$287	\$820
Community Development Building Dept	400	1.325 %	\$711		\$711	\$383	\$1,094
Community Development Planning	400	1.325 %	\$711		\$711	\$383	\$1,094
Community Development Engineering	225	0.745 %	\$400		\$400	\$215	\$615
Public Works Administration	100	0.331 %	\$178		\$178	\$96	\$274
Building Services	215	0.712 %	\$382		\$382	\$206	\$588
Public Works Roads	200	0.662 %	\$355		\$355	\$191	\$546
Public Works Utilities	300	0.994 %	\$533		\$533	\$287	\$820
Weed Control	175	0.580 %	\$311		\$311	\$167	\$478
FD202 NV Cooperative Ext	100	0.331 %	\$178		\$178	\$96	\$274
FD210 DC Water District	30	0.099 %	\$53		\$53	\$29	\$82
FD211 Solid Waste Management	10	0.033 %	\$18		\$18	\$10	\$28
FD216 Social Services	500	1.656 %	\$889		\$889	\$478	\$1,367
FD232 Road Operating	675	2.236 %	\$1,200		\$1,200	\$646	\$1,846
FD234 Library	1,080	3.577 %	\$1,920		\$1,920	\$1,033	\$2,953

Human Resources  
Detail allocation of  
Labor Relations

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 Parks Operations	400	1.325 %	\$711		\$711	\$383	\$1,094
FD234 Recreation	45	0.149 %	\$80		\$80	\$43	\$123
FD255 911 Emergency Svcs	1,255	4.156 %	\$2,231		\$2,231	\$1,201	\$3,432
FD260 Senior Services Program	978	3.239 %	\$1,738		\$1,738	\$936	\$2,674
FD313.821 Vehicle Replacement	15	0.050 %	\$27		\$27	\$14	\$41
FD313.829 Vehicle Maintenance	535	1.772 %	\$951		\$951	\$512	\$1,463
FD316 Zephyr Water Utility Dist	63	0.209 %	\$112		\$112	\$60	\$172
FD319 Cave Rock/Uppaway Water Sys	66	0.219 %	\$117		\$117	\$63	\$180
FD320 Skyland Water System	51	0.169 %	\$91		\$91	\$49	\$140
FD324 Regional Water Fund	2	0.007 %	\$4		\$4	\$2	\$6
FD325 Sewer Utility	414	1.371 %	\$736		\$736	\$396	\$1,132
FD326 Carson Valley Water Utility	375	1.242 %	\$667		\$667	\$359	\$1,026
FD430 Regional Transportation	25	0.083 %	\$44		\$44	\$24	\$68
FD650 East Fork Fire	5,900	19.540 %	\$10,487		\$10,487	\$5,645	\$16,132
FD234 Room Tax Admin	140	0.464 %	\$249		\$249	\$134	\$383
Sheriff Coroner	200	0.662 %	\$355		\$355	\$188	\$543
<b>Total</b>	<b>30,194</b>	<b>100.000 %</b>	<b>\$53,667</b>		<b>\$53,667</b>	<b>\$27,697</b>	<b>\$81,364</b>

(A) Alloc basis: Protected Full Time Equivalent (FTE) by GF Departments and Funds (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

Source: Human Resources

Human Resources  
Detail allocation of  
Staff Development

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	900	1.601 %	\$841		\$841		\$841
Treasurer	453	0.806 %	\$423		\$423		\$423
Court Clerk	548	0.975 %	\$512		\$512		\$512
Tahoe General Services	315	0.560 %	\$294		\$294		\$294
East Fork Justice Court	600	1.067 %	\$560		\$560		\$560
Tahoe Justice Court	500	0.890 %	\$467		\$467		\$467
District Attorney	1,710	3.042 %	\$1,597		\$1,597		\$1,597
DA Child Support	450	0.801 %	\$420		\$420		\$420
District Court 1	200	0.356 %	\$187		\$187		\$187
District Court II	200	0.356 %	\$187		\$187		\$187
CASA	175	0.311 %	\$163		\$163		\$163
Juvenile Probation	1,000	1.779 %	\$934		\$934		\$934
JPO Detention Center	695	1.236 %	\$649		\$649		\$649
Court Computer System	100	0.178 %	\$93		\$93		\$93
East Fork Constable	100	0.178 %	\$93		\$93		\$93
Tahoe Constable	285	0.507 %	\$266		\$266		\$266
Records Management	200	0.356 %	\$187		\$187		\$187
Recorder	600	1.067 %	\$560		\$560		\$560
Sheriff Administration	11,803	20.998 %	\$11,025		\$11,025		\$11,025
County Administration	485	0.863 %	\$453		\$453		\$453
Finance	880	1.566 %	\$822		\$822		\$822
Community Development Admin	410	0.729 %	\$383		\$383		\$383
Community Development Building Dept	500	0.890 %	\$467		\$467		\$467
Community Development Planning	600	1.067 %	\$560		\$560		\$560
Community Development Engineering	425	0.756 %	\$397		\$397		\$397
Geographic Information Systems	525	0.934 %	\$490		\$490		\$490
Telecommunications	345	0.614 %	\$322		\$322		\$322
Technology Services	950	1.690 %	\$887		\$887		\$887
FD255 911 Emergency Svcs	1,980	3.522 %	\$1,850		\$1,850		\$1,850
Weed Control	500	0.890 %	\$467		\$467		\$467
FD202 NV Cooperative Ext	205	0.365 %	\$191		\$191		\$191
FD210 DC Water District	48	0.085 %	\$45		\$45		\$45
FD211 Solid Waste Management	49	0.087 %	\$46		\$46		\$46
FD216 Social Services	837	1.489 %	\$782		\$782		\$782
FD232 Road Operating	865	1.539 %	\$808		\$808		\$808
FD242 China Spring Youth Camp	3,650	6.493 %	\$3,409		\$3,409		\$3,409
FD260 Senior Services Program	1,403	2.496 %	\$1,311		\$1,311		\$1,311
FD313.821 Vehicle Replacement	100	0.178 %	\$93		\$93		\$93
FD316 Zephyr Water Utility Dist	189	0.336 %	\$177		\$177		\$177
FD319 Cave Rock/Uppaway Water Sys	210	0.374 %	\$196		\$196		\$196
FD320 Skyland Water System	137	0.244 %	\$128		\$128		\$128

Human Resources  
Detail allocation of  
Staff Development

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	522	0.929 %	\$488		\$488		\$488
FD430 Regional Transportation	115	0.205 %	\$107		\$107		\$107
FD650 East Fork Fire	7,253	12.903 %	\$6,775		\$6,775		\$6,775
FD610 Gardnerville Town	1,400	2.491 %	\$1,308		\$1,308		\$1,308
FD620 Genoa Town	262	0.466 %	\$245		\$245		\$245
FD630 Minden Town	1,495	2.660 %	\$1,396		\$1,396		\$1,396
Clerk	436	0.776 %	\$407		\$407		\$407
FD309 Risk Management	85	0.151 %	\$79		\$79		\$79
Economic Development	100	0.178 %	\$93		\$93		\$93
General Services	126	0.224 %	\$118		\$118		\$118
Animal Care & Services	407	0.724 %	\$380		\$380		\$380
FD234 Parks Operations	622	1.107 %	\$581		\$581		\$581
FD234 Rec Temp & Seasonal	1,249	2.222 %	\$1,167		\$1,167		\$1,167
FD234 Parks Temp & Seasonal	561	0.998 %	\$524		\$524		\$524
FD234 Recreation	740	1.316 %	\$691		\$691		\$691
FD234 Kahle Community Center	1,005	1.788 %	\$939		\$939		\$939
Alternative Sentencing	448	0.797 %	\$418		\$418		\$418
Security	249	0.443 %	\$233		\$233		\$233
FD234 Library	1,430	2.544 %	\$1,336		\$1,336		\$1,336
Building Services	256	0.455 %	\$239		\$239		\$239
FD324 Regional Water Fund	43	0.076 %	\$40		\$40		\$40
FD326 Carson Valley Water Utility	694	1.235 %	\$648		\$648		\$648
FD313.829 Vehicle Maintenance	502	0.893 %	\$469		\$469		\$469
Public Works Engineering	59	0.105 %	\$55		\$55		\$55
FD236 Tahoe/Douglas Trans Dist	10	0.018 %	\$9		\$9		\$9
FD605 Dc Redevelopment Admin	15	0.025 %	\$20		\$20		\$20
<b>Total</b>	<b>56,211</b>	<b>100.000 %</b>	<b>\$52,507</b>		<b>\$52,507</b>		<b>\$52,507</b>

(A) Alloc basis: Full Time Equivalent (FTE) by GF Departments and Funds (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

Source: Human Resources

Human Resources  
Detail allocation of  
Benefits 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	900	1.601 %	\$1,753		\$1,753		\$1,753
Treasurer	453	0.806 %	\$883		\$883		\$883
Court Clerk	548	0.975 %	\$1,068		\$1,068		\$1,068
Tahoe General Services	315	0.560 %	\$614		\$614		\$614
East Fork Justice Court	600	1.067 %	\$1,169		\$1,169		\$1,169
Tahoe Justice Court	500	0.890 %	\$974		\$974		\$974
District Attorney	1,710	3.042 %	\$3,332		\$3,332		\$3,332
DA Child Support	450	0.801 %	\$877		\$877		\$877
District Court 1	200	0.356 %	\$390		\$390		\$390
District Court II	200	0.356 %	\$390		\$390		\$390
CASA	175	0.311 %	\$341		\$341		\$341
Juvenile Probation	1,000	1.779 %	\$1,948		\$1,948		\$1,948
JPO Detention Center	695	1.236 %	\$1,354		\$1,354		\$1,354
Court Computer System	100	0.178 %	\$195		\$195		\$195
East Fork Constable	100	0.178 %	\$195		\$195		\$195
Tahoe Constable	285	0.507 %	\$555		\$555		\$555
Records Management	200	0.356 %	\$390		\$390		\$390
Recorder	600	1.067 %	\$1,169		\$1,169		\$1,169
Sheriff Administration	11,803	20.998 %	\$22,996		\$22,996		\$22,996
County Administration	485	0.863 %	\$945		\$945		\$945
Finance	880	1.566 %	\$1,715		\$1,715		\$1,715
Community Development Admin	410	0.729 %	\$799		\$799		\$799
Community Development Building Dept	500	0.890 %	\$974		\$974		\$974
Community Development Planning	600	1.067 %	\$1,169		\$1,169		\$1,169
Community Development Engineering	425	0.756 %	\$828		\$828		\$828
Geographic Information Systems	525	0.934 %	\$1,023		\$1,023		\$1,023
Telecommunications	345	0.614 %	\$672		\$672		\$672
Technology Services	950	1.690 %	\$1,851		\$1,851		\$1,851
FD255 911 Emergency Svcs	1,980	3.522 %	\$3,858		\$3,858		\$3,858
Weed Control	500	0.890 %	\$974		\$974		\$974
FD202 NV Cooperative Ext	205	0.365 %	\$399		\$399		\$399
FD210 DC Water District	48	0.085 %	\$94		\$94		\$94
FD211 Solid Waste Management	49	0.087 %	\$95		\$95		\$95
FD216 Social Services	837	1.489 %	\$1,631		\$1,631		\$1,631
FD232 Road Operating	865	1.539 %	\$1,685		\$1,685		\$1,685
FD242 China Spring Youth Camp	3,650	6.493 %	\$7,111		\$7,111		\$7,111
FD260 Senior Services Program	1,403	2.496 %	\$2,733		\$2,733		\$2,733
FD313.821 Vehicle Replacement	100	0.178 %	\$195		\$195		\$195
FD316 Zephyr Water Utility Dist	189	0.336 %	\$368		\$368		\$368
FD319 Cave Rock/Uppaway Water Sys	210	0.374 %	\$409		\$409		\$409
FD320 Skyland Water System	137	0.244 %	\$267		\$267		\$267

Human Resources  
Detail allocation of  
Benefits 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>
FD325 Sewer Utility	522	0.929 %	\$1,017		\$1,017		\$1,017
FD430 Regional Transportation	115	0.205 %	\$224		\$224		\$224
FD650 East Fork Fire	7,253	12.903 %	\$14,131		\$14,131		\$14,131
FD610 Gardnerville Town	1,400	2.491 %	\$2,728		\$2,728		\$2,728
FD620 Genoa Town	262	0.466 %	\$510		\$510		\$510
FD630 Minden Town	1,495	2.660 %	\$2,913		\$2,913		\$2,913
Clerk	436	0.776 %	\$849		\$849		\$849
FD309 Risk Management	85	0.151 %	\$166		\$166		\$166
Economic Development	100	0.178 %	\$195		\$195		\$195
General Services	126	0.224 %	\$245		\$245		\$245
Animal Care & Services	407	0.724 %	\$793		\$793		\$793
FD234 Parks Operations	622	1.107 %	\$1,212		\$1,212		\$1,212
FD234 Rec Temp & Seasonal	1,249	2.222 %	\$2,433		\$2,433		\$2,433
FD234 Parks Temp & Seasonal	561	0.998 %	\$1,093		\$1,093		\$1,093
FD234 Recreation	740	1.316 %	\$1,442		\$1,442		\$1,442
FD234 Kahle Community Center	1,005	1.788 %	\$1,958		\$1,958		\$1,958
Alternative Sentencing	448	0.797 %	\$873		\$873		\$873
Security	249	0.443 %	\$485		\$485		\$485
FD234 Library	1,430	2.544 %	\$2,786		\$2,786		\$2,786
Building Services	256	0.455 %	\$499		\$499		\$499
FD324 Regional Water Fund	43	0.076 %	\$84		\$84		\$84
FD326 Carson Valley Water Utility	694	1.235 %	\$1,352		\$1,352		\$1,352
FD313.829 Vehicle Maintenance	502	0.893 %	\$978		\$978		\$978
Public Works Engineering	59	0.105 %	\$115		\$115		\$115
FD236 Tahoe/Douglas Trans Dist	10	0.018 %	\$19		\$19		\$19
FD605 Dc Redevelopment Admin	15	0.025 %	\$28		\$28		\$28
<b>Total</b>	<b>56,211</b>	<b>100.000 %</b>	<b>\$109,516</b>		<b>\$109,516</b>		<b>\$109,516</b>

(A) Alloc basis: Full Time Equivalent (FTE) by GF Departments and Funds (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

Source: Human Resources

Human Resources  
Detail allocation of  
Classification & Compensation

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	900	1.601 %	\$457		\$457		\$457
Treasurer	453	0.806 %	\$230		\$230		\$230
Court Clerk	548	0.975 %	\$278		\$278		\$278
Tahoe General Services	315	0.560 %	\$160		\$160		\$160
East Fork Justice Court	600	1.067 %	\$305		\$305		\$305
Tahoe Justice Court	500	0.890 %	\$254		\$254		\$254
District Attorney	1,710	3.042 %	\$869		\$869		\$869
DA Child Support	450	0.801 %	\$229		\$229		\$229
District Court 1	200	0.356 %	\$102		\$102		\$102
District Court II	200	0.356 %	\$102		\$102		\$102
CASA	175	0.311 %	\$89		\$89		\$89
Juvenile Probation	1,000	1.779 %	\$508		\$508		\$508
JPO Detention Center	695	1.236 %	\$353		\$353		\$353
Court Computer System	100	0.178 %	\$51		\$51		\$51
East Fork Constable	100	0.178 %	\$51		\$51		\$51
Tahoe Constable	285	0.507 %	\$145		\$145		\$145
Records Management	200	0.356 %	\$102		\$102		\$102
Recorder	600	1.067 %	\$305		\$305		\$305
Sheriff Administration	11,803	20.998 %	\$5,998		\$5,998		\$5,998
County Administration	485	0.863 %	\$246		\$246		\$246
Finance	880	1.566 %	\$447		\$447		\$447
Community Development Admin	410	0.729 %	\$208		\$208		\$208
Community Development Building Dept	500	0.890 %	\$254		\$254		\$254
Community Development Planning	600	1.067 %	\$305		\$305		\$305
Community Development Engineering	425	0.756 %	\$216		\$216		\$216
Geographic Information Systems	525	0.934 %	\$267		\$267		\$267
Telecommunications	345	0.614 %	\$175		\$175		\$175
Technology Services	950	1.690 %	\$483		\$483		\$483
FD255 911 Emergency Svcs	1,980	3.522 %	\$1,006		\$1,006		\$1,006
Weed Control	500	0.890 %	\$254		\$254		\$254
FD202 NV Cooperative Ext	205	0.365 %	\$104		\$104		\$104
FD210 DC Water District	48	0.085 %	\$24		\$24		\$24
FD211 Solid Waste Management	49	0.087 %	\$25		\$25		\$25
FD216 Social Services	837	1.489 %	\$425		\$425		\$425
FD232 Road Operating	865	1.539 %	\$440		\$440		\$440
FD242 China Spring Youth Camp	3,650	6.493 %	\$1,855		\$1,855		\$1,855
FD260 Senior Services Program	1,403	2.496 %	\$713		\$713		\$713
FD313.821 Vehicle Replacement	100	0.178 %	\$51		\$51		\$51
FD316 Zephyr Water Utility Dist	189	0.336 %	\$96		\$96		\$96
FD319 Cave Rock/Uppaway Water Sys	210	0.374 %	\$107		\$107		\$107
FD320 Skyland Water System	137	0.244 %	\$70		\$70		\$70

Human Resources  
Detail allocation of  
Classification & Compensation

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	522	0.929 %	\$265		\$265		\$265
FD430 Regional Transportation	115	0.205 %	\$58		\$58		\$58
FD650 East Fork Fire	7,253	12.903 %	\$3,686		\$3,686		\$3,686
FD610 Gardnerville Town	1,400	2.491 %	\$711		\$711		\$711
FD620 Genoa Town	262	0.466 %	\$133		\$133		\$133
FD630 Minden Town	1,495	2.660 %	\$760		\$760		\$760
Clerk	436	0.776 %	\$222		\$222		\$222
FD309 Risk Management	85	0.151 %	\$43		\$43		\$43
Economic Development	100	0.178 %	\$51		\$51		\$51
General Services	126	0.224 %	\$64		\$64		\$64
Animal Care & Services	407	0.724 %	\$207		\$207		\$207
FD234 Parks Operations	622	1.107 %	\$316		\$316		\$316
FD234 Rec Temp & Seasonal	1,249	2.222 %	\$635		\$635		\$635
FD234 Parks Temp & Seasonal	561	0.998 %	\$285		\$285		\$285
FD234 Recreation	740	1.316 %	\$376		\$376		\$376
FD234 Kahle Community Center	1,005	1.788 %	\$511		\$511		\$511
Alternative Sentencing	448	0.797 %	\$228		\$228		\$228
Security	249	0.443 %	\$127		\$127		\$127
FD234 Library	1,430	2.544 %	\$727		\$727		\$727
Building Services	256	0.455 %	\$130		\$130		\$130
FD324 Regional Water Fund	43	0.076 %	\$22		\$22		\$22
FD326 Carson Valley Water Utility	694	1.235 %	\$353		\$353		\$353
FD313.829 Vehicle Maintenance	502	0.893 %	\$255		\$255		\$255
Public Works Engineering	59	0.105 %	\$30		\$30		\$30
FD236 Tahoe/Douglas Trans Dist	10	0.018 %	\$5		\$5		\$5
FD605 Dc Redevelopment Admin	15	0.025 %	\$7		\$7		\$7
<b>Total</b>	<b>56,211</b>	<b>100.000 %</b>	<b>\$28,566</b>		<b>\$28,566</b>		<b>\$28,566</b>

(A) Alloc basis: Full Time Equivalent (FTE) by GF Departments and Funds (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

Source: Human Resources

Human Resources  
Detail allocation of  
Risk and Liability 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>
Assessor	900	1.601 %	\$1,531		\$1,531		\$1,531
Treasurer	453	0.806 %	\$770		\$770		\$770
Court Clerk	548	0.975 %	\$932		\$932		\$932
Tahoe General Services	315	0.560 %	\$536		\$536		\$536
East Fork Justice Court	600	1.067 %	\$1,020		\$1,020		\$1,020
Tahoe Justice Court	500	0.890 %	\$850		\$850		\$850
District Attorney	1,710	3.042 %	\$2,908		\$2,908		\$2,908
DA Child Support	450	0.801 %	\$765		\$765		\$765
District Court 1	200	0.356 %	\$340		\$340		\$340
District Court II	200	0.356 %	\$340		\$340		\$340
CASA	175	0.311 %	\$298		\$298		\$298
Juvenile Probation	1,000	1.779 %	\$1,701		\$1,701		\$1,701
JPO Detention Center	695	1.236 %	\$1,182		\$1,182		\$1,182
Court Computer System	100	0.178 %	\$170		\$170		\$170
East Fork Constable	100	0.178 %	\$170		\$170		\$170
Tahoe Constable	285	0.507 %	\$485		\$485		\$485
Records Management	200	0.356 %	\$340		\$340		\$340
Recorder	600	1.067 %	\$1,020		\$1,020		\$1,020
Sheriff Administration	11,803	20.998 %	\$20,072		\$20,072		\$20,072
County Administration	485	0.863 %	\$825		\$825		\$825
Finance	880	1.566 %	\$1,496		\$1,496		\$1,496
Community Development Admin	410	0.729 %	\$697		\$697		\$697
Community Development Building Dept	500	0.890 %	\$850		\$850		\$850
Community Development Planning	600	1.067 %	\$1,020		\$1,020		\$1,020
Community Development Engineering	425	0.756 %	\$723		\$723		\$723
Geographic Information Systems	525	0.934 %	\$893		\$893		\$893
Telecommunications	345	0.614 %	\$587		\$587		\$587
Technology Services	950	1.690 %	\$1,616		\$1,616		\$1,616
FD255 911 Emergency Svcs	1,980	3.522 %	\$3,367		\$3,367		\$3,367
Weed Control	500	0.890 %	\$850		\$850		\$850
FD202 NV Cooperative Ext	205	0.365 %	\$349		\$349		\$349
FD210 DC Water District	48	0.085 %	\$82		\$82		\$82
FD211 Solid Waste Management	49	0.087 %	\$83		\$83		\$83
FD216 Social Services	837	1.489 %	\$1,423		\$1,423		\$1,423
FD232 Road Operating	865	1.539 %	\$1,471		\$1,471		\$1,471
FD242 China Spring Youth Camp	3,650	6.493 %	\$6,207		\$6,207		\$6,207
FD260 Senior Services Program	1,403	2.496 %	\$2,386		\$2,386		\$2,386
FD313.821 Vehicle Replacement	100	0.178 %	\$170		\$170		\$170
FD316 Zephyr Water Utility Dist	189	0.336 %	\$321		\$321		\$321
FD319 Cave Rock/Uppaway Water Sys	210	0.374 %	\$357		\$357		\$357
FD320 Skyland Water System	137	0.244 %	\$233		\$233		\$233

Human Resources  
Detail allocation of  
Risk and Liability 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>
FD325 Sewer Utility	522	0.929 %	\$888		\$888		\$888
FD430 Regional Transportation	115	0.205 %	\$196		\$196		\$196
FD650 East Fork Fire	7,253	12.903 %	\$12,334		\$12,334		\$12,334
FD610 Gardnerville Town	1,400	2.491 %	\$2,381		\$2,381		\$2,381
FD620 Genoa Town	262	0.466 %	\$446		\$446		\$446
FD630 Minden Town	1,495	2.660 %	\$2,542		\$2,542		\$2,542
Clerk	436	0.776 %	\$741		\$741		\$741
FD309 Risk Management	85	0.151 %	\$145		\$145		\$145
Economic Development	100	0.178 %	\$170		\$170		\$170
General Services	126	0.224 %	\$214		\$214		\$214
Animal Care & Services	407	0.724 %	\$692		\$692		\$692
FD234 Parks Operations	622	1.107 %	\$1,058		\$1,058		\$1,058
FD234 Rec Temp & Seasonal	1,249	2.222 %	\$2,124		\$2,124		\$2,124
FD234 Parks Temp & Seasonal	561	0.998 %	\$954		\$954		\$954
FD234 Recreation	740	1.316 %	\$1,258		\$1,258		\$1,258
FD234 Kahle Community Center	1,005	1.788 %	\$1,709		\$1,709		\$1,709
Alternative Sentencing	448	0.797 %	\$762		\$762		\$762
Security	249	0.443 %	\$423		\$423		\$423
FD234 Library	1,430	2.544 %	\$2,432		\$2,432		\$2,432
Building Services	256	0.455 %	\$435		\$435		\$435
FD324 Regional Water Fund	43	0.076 %	\$73		\$73		\$73
FD326 Carson Valley Water Utility	694	1.235 %	\$1,180		\$1,180		\$1,180
FD313.829 Vehicle Maintenance	502	0.893 %	\$854		\$854		\$854
Public Works Engineering	59	0.105 %	\$100		\$100		\$100
FD236 Tahoe/Douglas Trans Dist	10	0.018 %	\$17		\$17		\$17
FD605 Dc Redevelopment Admin	15	0.025 %	\$26		\$26		\$26
<b>Total</b>	<b>56,211</b>	<b>100.000 %</b>	<b>\$95,590</b>		<b>\$95,590</b>		<b>\$95,590</b>

(A) Alloc basis: Full Time Equivalent (FTE) by GF Departments and Funds (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

Source: Human Resources

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 %	\$81,281		\$81,281		\$81,281
Total	100	100.000 %	\$81,281		\$81,281		\$81,281

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

Source: Human Resources

**Human Resources  
Departmental Cost  
Allocation Summary**

	<u>Total</u>	<u>Recruitment and Selection</u>	<u>Labor Relations</u>	<u>Staff Development</u>	<u>Benefits Administration</u>	<u>Classification &amp; Compensation</u>	<u>Risk and Liability Management</u>	<u>Physicals</u>
Geographic Information Systems	\$12,824	\$9,085	\$1,066	\$490	\$1,023	\$267	\$893	
Clerk	\$7,634	\$5,237	\$178	\$407	\$849	\$222	\$741	
Treasurer	\$4,442	\$1,603	\$533	\$423	\$883	\$230	\$770	
Telecommunications	\$1,792		\$36	\$322	\$672	\$175	\$587	
General Services	\$641			\$118	\$245	\$64	\$214	
County Administration	\$2,843	\$374		\$453	\$945	\$246	\$825	
Technology Services	\$6,252	\$1,015	\$400	\$887	\$1,851	\$483	\$1,616	
Records Management	\$1,293		\$274	\$187	\$390	\$102	\$340	
District Attorney	\$17,509	\$7,709	\$1,094	\$1,597	\$3,332	\$869	\$2,908	
Building Services	\$1,891		\$588	\$239	\$499	\$130	\$435	
FD309 Risk Management	\$433			\$79	\$166	\$43	\$145	
Finance	\$10,845	\$5,819	\$546	\$822	\$1,715	\$447	\$1,496	
Economic Development	\$509			\$93	\$195	\$51	\$170	
Assessor	\$10,200	\$3,704	\$1,914	\$841	\$1,753	\$457	\$1,531	
Recorder	\$4,148		\$1,094	\$560	\$1,169	\$305	\$1,020	
Tahoe General Services	\$2,150		\$546	\$294	\$614	\$160	\$536	
Sheriff Administration	\$141,577		\$205	\$11,025	\$22,996	\$5,998	\$20,072	\$81,281
Sheriff Administration Services	\$820		\$820					
Sheriff Records	\$1,640		\$1,640					
Sheriff Jail	\$17,441	\$8,691	\$8,750					
Sheriff Cops Grant	\$546		\$546					
Sheriff-General Investigation	\$3,281		\$3,281					
Sheriff Patrol/Traffic	\$1,094		\$1,094					
Sheriff Grants	\$274		\$274					
Sheriff Coroner	\$543		\$543					
Sheriff Operations/Patrol	\$11,483		\$11,483					
Tri-Net	\$274		\$274					
Animal Care & Services	\$2,892		\$820	\$380	\$793	\$207	\$692	
Court Clerk	\$11,517	\$7,633	\$1,094	\$512	\$1,068	\$278	\$932	
District Court 1	\$1,019			\$187	\$390	\$102	\$340	
District Court II	\$1,019			\$187	\$390	\$102	\$340	
CASA	\$891			\$163	\$341	\$89	\$298	
Bailiff	\$274		\$274					
DA Child Support	\$18,103	\$15,266	\$546	\$420	\$877	\$229	\$765	
Juvenile Probation	\$13,253	\$8,162		\$934	\$1,948	\$508	\$1,701	
JPO Detention Center	\$3,538			\$649	\$1,354	\$353	\$1,182	
Court Computer System	\$509			\$93	\$195	\$51	\$170	
East Fork Justice Court	\$4,148		\$1,094	\$560	\$1,169	\$305	\$1,020	
Tahoe Justice Court	\$3,365		\$820	\$467	\$974	\$254	\$850	
Alternative Sentencing	\$2,281			\$418	\$873	\$228	\$762	

Human Resources  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Recruitment and Selection</u>	<u>Labor Relations</u>	<u>Staff Development</u>	<u>Benefits Administration</u>	<u>Classification &amp; Compensation</u>	<u>Risk and Liability Management</u>	<u>Physicals</u>
East Fork Constable	\$4,439	\$3,930		\$93	\$195	\$51	\$170	
Tahoe Constable	\$1,451			\$266	\$555	\$145	\$485	
Security	\$1,268			\$233	\$485	\$127	\$423	
Community Development Admin	\$2,162	\$75		\$383	\$799	\$208	\$697	
Community Development Building Dept	\$5,906	\$2,267	\$1,094	\$467	\$974	\$254	\$850	
Community Development Planning	\$10,874	\$6,726	\$1,094	\$560	\$1,169	\$305	\$1,020	
Community Development Engineering	\$4,139	\$1,360	\$615	\$397	\$828	\$216	\$723	
Public Works Administration	\$4,204	\$3,930	\$274					
Public Works Roads	\$1,151	\$605	\$546					
Public Works Utilities	\$2,861	\$2,041	\$820					
Public Works Engineering	\$2,189	\$1,889		\$55	\$115	\$30	\$100	
Weed Control	\$3,023		\$478	\$467	\$974	\$254	\$850	
FD202 NV Cooperative Ext	\$1,317		\$274	\$191	\$399	\$104	\$349	
FD210 DC Water District	\$327		\$82	\$45	\$94	\$24	\$82	
FD211 Solid Waste Management	\$277		\$28	\$46	\$95	\$25	\$83	
FD216 Social Services	\$5,628		\$1,367	\$782	\$1,631	\$425	\$1,423	
FD232 Road Operating	\$6,250		\$1,846	\$808	\$1,685	\$440	\$1,471	
FD234 Room Tax Admin	\$383		\$383					
FD234 Library	\$18,997	\$8,763	\$2,953	\$1,336	\$2,786	\$727	\$2,432	
FD234 Parks Operations	\$4,261		\$1,094	\$581	\$1,212	\$316	\$1,058	
FD234 Parks Temp & Seasonal	\$6,483	\$3,627		\$524	\$1,093	\$285	\$954	
FD234 Recreation	\$6,686	\$2,796	\$123	\$691	\$1,442	\$376	\$1,258	
FD234 Rec Temp & Seasonal	\$6,359			\$1,167	\$2,433	\$635	\$2,124	
FD234 Kahle Community Center	\$18,645	\$13,528		\$939	\$1,958	\$511	\$1,709	
FD236 Tahoe/Douglas Trans Dist	\$50			\$9	\$19	\$5	\$17	
FD242 China Spring Youth Camp	\$36,267	\$17,685		\$3,409	\$7,111	\$1,855	\$6,207	
FD255 911 Emergency Svcs	\$27,268	\$13,755	\$3,432	\$1,850	\$3,858	\$1,006	\$3,367	
FD260 Senior Services Program	\$25,990	\$16,173	\$2,674	\$1,311	\$2,733	\$713	\$2,386	
FD313.821 Vehicle Replacement	\$550		\$41	\$93	\$195	\$51	\$170	
FD313.829 Vehicle Maintenance	\$4,019		\$1,463	\$469	\$978	\$255	\$854	
FD316 Zephyr Water Utility Dist	\$1,134		\$172	\$177	\$368	\$96	\$321	
FD319 Cave Rock/Uppaway Water Sys	\$1,249		\$180	\$196	\$409	\$107	\$357	
FD320 Skyland Water System	\$838		\$140	\$128	\$267	\$70	\$233	
FD324 Regional Water Fund	\$225		\$6	\$40	\$84	\$22	\$73	
FD325 Sewer Utility	\$3,790		\$1,132	\$488	\$1,017	\$265	\$888	
FD326 Carson Valley Water Utility	\$4,559		\$1,026	\$648	\$1,352	\$353	\$1,180	
FD430 Regional Transportation	\$653		\$68	\$107	\$224	\$58	\$196	
FD605 Dc Redevelopment Admin	\$81			\$20	\$28	\$7	\$26	
FD610 Gardnerville Town	\$11,890	\$4,762		\$1,308	\$2,728	\$711	\$2,381	
FD620 Genoa Town	\$5,567	\$4,233		\$245	\$510	\$133	\$446	

Human Resources  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Recruitment and Selection</u>	<u>Labor Relations</u>	<u>Staff Development</u>	<u>Benefits Administration</u>	<u>Classification &amp; Compensation</u>	<u>Risk and Liability Management</u>	<u>Physicals</u>
FD630 Minden Town	\$16,000	\$8,389		\$1,396	\$2,913	\$760	\$2,542	
FD650 East Fork Fire	\$63,109	\$10,051	\$16,132	\$6,775	\$14,131	\$3,686	\$12,334	
Total	\$649,707	\$200,883	\$81,364	\$52,507	\$109,516	\$28,566	\$95,590	\$81,281

**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 rolls of film processed by General Fund Departments or Funds.
- **Images 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/Stored** – These costs are related to the activities of receiving boxed records from departments 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>
	\$158,907			\$158,907
Allocated additions:				
100000 - Building Use Charge	\$3,842		\$3,842	
100001 - Equipment Use Charge	\$7,968		\$7,968	
101190 - Telecommunications	\$2,252	\$147	\$2,399	
101191 - General Services	\$2,429	\$164	\$2,593	
101122 - County Administration	\$962	\$79	\$1,041	
101192 - Technology Services	\$7,668	\$342	\$8,010	
101194 - Human Resources	\$1,197	\$96	\$1,293	
101521 - Building Services		\$15,816	\$15,816	
309817 - FD309 Risk Management		\$516	\$516	
101172 - Finance		\$2,595	\$2,595	
Total allocated additions:	<u>\$26,318</u>	<u>\$19,755</u>	<u>\$46,073</u>	<u>\$46,073</u>
Total to be allocated	<u><b>\$185,225</b></u>	<u><b>\$19,755</b></u>		<u><b>\$204,980</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>Images Scanned</u>	<u>Boxes Deleted/Destroyed</u>	<u>Boxes Received/Stored</u>	<u>Records Delivered</u>	<u>Sealed Records</u>
<b><u>Wages &amp; Benefits</u></b>									
SALARIES & WAGES	\$91,507	\$13,909	\$2,681	\$16,490	\$28,870	\$6,497	\$7,769	\$7,906	\$7,385
FRINGE BENEFITS	\$39,277	\$5,970	\$1,151	\$7,078	\$12,392	\$2,789	\$3,335	\$3,394	\$3,168
<b><u>Other Expense and Cost</u></b>									
SERVICES & SUPPLIES	\$8,407	\$1,278	\$246	\$1,515	\$2,652	\$597	\$714	\$726	\$679
MAINT OFFICE EQUIP	\$14,405			\$3,169	\$11,236				
RECYCLING	\$3,694					\$3,694			
FILM	\$1,617			\$1,617					
Departmental Expenditures	\$158,907	\$21,157	\$4,078	\$29,869	\$55,150	\$13,577	\$11,818	\$12,026	\$11,232
Additions: 1st									
Other	\$26,318	\$26,318							
Functional Cost	\$185,225	\$47,475	\$4,078	\$29,869	\$55,150	\$13,577	\$11,818	\$12,026	\$11,232
Reallocate Admin		(\$47,475)	\$1,405	\$10,294	\$19,007	\$4,679	\$4,073	\$4,145	\$3,872
Allocable Costs	\$185,225		\$5,483	\$40,163	\$74,157	\$18,256	\$15,891	\$16,171	\$15,104
<b>1st Allocation</b>	<b>\$185,225</b>		<b>\$5,483</b>	<b>\$40,163</b>	<b>\$74,157</b>	<b>\$18,256</b>	<b>\$15,891</b>	<b>\$16,171</b>	<b>\$15,104</b>
Additions: 2nd									
Other	\$19,755	\$19,755							
Functional Cost	\$19,755	\$19,755							
Reallocate Admin		(\$19,755)	\$585	\$4,284	\$7,909	\$1,947	\$1,695	\$1,725	\$1,610
Allocable Costs	\$19,755		\$585	\$4,284	\$7,909	\$1,947	\$1,695	\$1,725	\$1,610
<b>2nd Allocation</b>	<b>\$19,755</b>		<b>\$585</b>	<b>\$4,284</b>	<b>\$7,909</b>	<b>\$1,947</b>	<b>\$1,695</b>	<b>\$1,725</b>	<b>\$1,610</b>
<b>Total allocated</b>	<b>\$204,980</b>		<b>\$6,068</b>	<b>\$44,447</b>	<b>\$82,066</b>	<b>\$20,203</b>	<b>\$17,586</b>	<b>\$17,896</b>	<b>\$16,714</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 %	\$5,483		\$5,483	\$585	\$6,068
Total	1	100.000 %	\$5,483		\$5,483	\$585	\$6,068

(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>
Recorder	175	96.685 %	\$38,832		\$38,832	\$4,142	\$42,974
All Other	6	3.315 %	\$1,331		\$1,331	\$142	\$1,473
Total	181	100.000 %	\$40,163		\$40,163	\$4,284	\$44,447

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

Source: Kathryn Etcheverria

Records Management  
Detail allocation of  
Images 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	242,208	44.037 %	\$32,656		\$32,656	\$3,491	\$36,147
Clerk	1,294	0.235 %	\$174		\$174		\$174
Sheriff Administration	43	0.008 %	\$6		\$6	\$1	\$7
East Fork Justice Court	<u>306,466</u>	<u>55.720 %</u>	<u>\$41,321</u>		<u>\$41,321</u>	<u>\$4,417</u>	<u>\$45,738</u>
Total	550,011	100.000 %	\$74,157		\$74,157	\$7,909	\$82,066

(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	4	0.343 %	\$63		\$63	\$8	\$71
District Attorney	703	60.343 %	\$11,016		\$11,016	\$1,328	\$12,344
FD216 Social Services	19	1.631 %	\$298		\$298	\$36	\$334
East Fork Justice Court	92	7.897 %	\$1,442		\$1,442	\$174	\$1,616
Assessor	10	0.858 %	\$157		\$157	\$19	\$176
DA Child Support	44	3.777 %	\$689		\$689	\$83	\$772
Clerk	80	6.867 %	\$1,254		\$1,254		\$1,254
Finance	27	2.318 %	\$423		\$423	\$51	\$474
Court Clerk	14	1.202 %	\$219		\$219	\$26	\$245
Community Development Admin	2	0.172 %	\$31		\$31	\$4	\$35
FD650 East Fork Fire	7	0.601 %	\$110		\$110	\$13	\$123
FD234 Recreation	1	0.086 %	\$16		\$16	\$2	\$18
Animal Care & Services	3	0.258 %	\$47		\$47	\$6	\$53
CASA	81	6.953 %	\$1,269		\$1,269	\$153	\$1,422
Human Resources	54	4.635 %	\$846		\$846		\$846
All Other	6	0.515 %	\$94		\$94	\$11	\$105
Juvenile Probation	18	1.544 %	\$282		\$282	\$33	\$315
<b>Total</b>	<u>1,165</u>	<u>100.000 %</u>	<u>\$18,256</u>		<u>\$18,256</u>	<u>\$1,947</u>	<u>\$20,203</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/Stored**

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 Justice Court	22	11.640 %	\$1,850		\$1,850	\$264	\$2,114
FD216 Social Services	11	5.820 %	\$925		\$925	\$132	\$1,057
Clerk	48	25.397 %	\$4,036		\$4,036		\$4,036
Sheriff Administration	4	2.116 %	\$336		\$336	\$48	\$384
DA Child Support	23	12.169 %	\$1,934		\$1,934	\$276	\$2,210
Community Development Admin	6	3.175 %	\$504		\$504	\$72	\$576
District Court 1	75	39.683 %	\$6,306		\$6,306	\$903	\$7,209
Total	189	100.000 %	\$15,891		\$15,891	\$1,695	\$17,586

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

Source: Kathryn Etcheverria

Records Management  
Detail allocation of  
Records 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>
DA Child Support	20	2.653 %	\$429		\$429	\$49	\$478
Community Development Admin	78	10.345 %	\$1,673		\$1,673	\$193	\$1,866
Finance	42	5.570 %	\$901		\$901	\$104	\$1,005
Sheriff Administration	5	0.663 %	\$107		\$107	\$12	\$119
District Attorney	19	2.520 %	\$407		\$407	\$47	\$454
Court Clerk	349	46.286 %	\$7,485		\$7,485	\$864	\$8,349
East Fork Justice Court	110	14.589 %	\$2,359		\$2,359	\$272	\$2,631
Human Resources	25	3.316 %	\$536		\$536		\$536
Recorder	8	1.061 %	\$172		\$172	\$20	\$192
FD216 Social Services	23	3.050 %	\$493		\$493	\$57	\$550
Treasurer	1	0.133 %	\$21		\$21		\$21
Tahoe Justice Court	35	4.642 %	\$751		\$751	\$87	\$838
Clerk	29	3.846 %	\$622		\$622		\$622
Animal Care & Services	2	0.265 %	\$43		\$43	\$5	\$48
County Administration	1	0.133 %	\$21		\$21		\$21
FD234 Recreation	1	0.133 %	\$21		\$21	\$2	\$23
FD610 Gardnerville Town	2	0.265 %	\$43		\$43	\$5	\$48
CASA	1	0.133 %	\$21		\$21	\$2	\$23
Geographic Information Systems	1	0.133 %	\$21		\$21		\$21
Juvenile Probation	2	0.264 %	\$45		\$45	\$6	\$51
<b>Total</b>	<b>754</b>	<b>100.000 %</b>	<b>\$16,171</b>		<b>\$16,171</b>	<b>\$1,725</b>	<b>\$17,896</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	218	91.213 %	\$13,777		\$13,777	\$1,469	\$15,246
District Attorney	6	2.510 %	\$379		\$379	\$40	\$419
East Fork Justice Court	13	5.439 %	\$822		\$822	\$88	\$910
Tahoe Justice Court	2	0.838 %	\$126		\$126	\$13	\$139
<b>Total</b>	<b>239</b>	<b>100.000 %</b>	<b>\$15,104</b>		<b>\$15,104</b>	<b>\$1,610</b>	<b>\$16,714</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>Images Scanned</u>	<u>Boxes Deleted/Destroyed</u>	<u>Boxes Received/Stored</u>	<u>Records Delivered</u>	<u>Sealed Records</u>
Geographic Information Systems	\$21						\$21	
Clerk	\$6,086			\$174	\$1,254	\$4,036	\$622	
Treasurer	\$21						\$21	
County Administration	\$21						\$21	
Human Resources	\$1,382				\$846		\$536	
District Attorney	\$49,364			\$36,147	\$12,344		\$454	\$419
Finance	\$1,479				\$474		\$1,005	
Assessor	\$176				\$176			
Recorder	\$49,234	\$6,068	\$42,974				\$192	
Sheriff Administration	\$15,827			\$7	\$71	\$384	\$119	\$15,246
Animal Care & Services	\$101				\$53		\$48	
Court Clerk	\$8,594				\$245		\$8,349	
District Court 1	\$7,209					\$7,209		
CASA	\$1,445				\$1,422		\$23	
DA Child Support	\$3,460				\$772	\$2,210	\$478	
Juvenile Probation	\$366				\$315		\$51	
East Fork Justice Court	\$53,009			\$45,738	\$1,616	\$2,114	\$2,631	\$910
Tahoe Justice Court	\$977						\$838	\$139
Community Development Admin	\$2,477				\$35	\$576	\$1,866	
FD216 Social Services	\$1,941				\$334	\$1,057	\$550	
FD234 Recreation	\$41				\$18		\$23	
FD610 Gardnerville Town	\$48						\$48	
FD650 East Fork Fire	\$123				\$123			
All Other	\$1,578		\$1,473		\$105			
<b>Total</b>	<b>\$204,980</b>	<b>\$6,068</b>	<b>\$44,447</b>	<b>\$82,066</b>	<b>\$20,203</b>	<b>\$17,586</b>	<b>\$17,896</b>	<b>\$16,714</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 an estimated percent of time spent by General Fund Departments or Funds.

District Attorney  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$2,093,797			\$2,093,797
Deductions:				
ELECTED OFFICIAL SALARY	(\$145,746)			
ELECTED OFFICIAL BENEFITS	(\$41,108)			
WITNESS FEES	(\$6,309)			
Total deductions:	<u>(\$193,163)</u>			<u>(\$193,163)</u>
Allocated additions:				
100000 - Building Use Charge	\$11,436		\$11,436	
100001 - Equipment Use Charge	\$10,885		\$10,885	
101152 - Geographic Information Systems	\$5,931	\$684	\$6,615	
101182 - Clerk	\$711	\$254	\$965	
101190 - Telecommunications	\$10,639	\$684	\$11,323	
101191 - General Services	\$35,190	\$2,602	\$37,792	
101122 - County Administration	\$12,680	\$1,039	\$13,719	
101194 - Human Resources	\$14,868	\$2,641	\$17,509	
101195 - Records Management	\$44,458	\$4,906	\$49,364	
101521 - Building Services		\$20,830	\$20,830	
309817 - FD309 Risk Management		\$4,415	\$4,415	
101172 - Finance		\$21,970	\$21,970	
Total allocated additions:	<u>\$146,798</u>	<u>\$60,025</u>	<u>\$206,823</u>	<u>\$206,823</u>
Total to be allocated	<u><u>\$2,047,432</u></u>	<u><u>\$60,025</u></u>		<u><u>\$2,107,457</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	\$1,217,875	\$194,860	\$33,735	\$595,054	\$77,700	\$316,526
FRINGE BENEFITS	\$526,857	\$84,297	\$14,594	\$257,422	\$33,613	\$136,931
<b><u>Other Expense and Cost</u></b>						
SERVICES & SUPPLIES	\$47,365	\$7,578	\$1,312	\$23,143	\$3,022	\$12,310
TRAVEL	\$2,124			\$2,124		
MOTOR POOL EXPENSE	\$3,000		\$1,500	\$1,500		
MEMBERSHIPS	\$6,203			\$3,660		\$2,543
CELLULAR PHONES	\$1,362		\$681	\$681		
SOFTWARE	\$34,702		\$12,493	\$22,209		
ELECTED OFFICIAL SALARY	\$145,746	\$145,746				
ELECTED OFFICIAL BENEFITS	\$41,108	\$41,108				
WITNESS FEES	\$6,309	\$6,309				
SERV/SUPP GRANTS	\$61,146				\$61,146	
Departmental Expenditures	\$2,093,797	\$479,898	\$64,315	\$905,793	\$175,481	\$468,310
<b><u>Cost Adjustments</u></b>						
Deductions	(\$193,163)	(\$193,163)				
Additions: 1st						
Other	\$146,798	\$146,798				
Functional Cost	\$2,047,432	\$433,533	\$64,315	\$905,793	\$175,481	\$468,310
Reallocate Admin		(\$433,533)	\$17,277	\$243,318	\$47,139	\$125,799
Allocable Costs	\$2,047,432		\$81,592	\$1,149,111	\$222,620	\$594,109
Unallocated	(\$1,453,323)		(\$81,592)	(\$1,149,111)	(\$222,620)	
<b>1st Allocation</b>	<b>\$594,109</b>					<b>\$594,109</b>
Additions: 2nd						
Other	\$60,025	\$60,025				
Functional Cost	\$60,025	\$60,025				
Reallocate Admin		(\$60,025)	\$2,392	\$33,689	\$6,527	\$17,417
Allocable Costs	\$60,025		\$2,392	\$33,689	\$6,527	\$17,417
Unallocated	(\$42,608)		(\$2,392)	(\$33,689)	(\$6,527)	
<b>2nd Allocation</b>	<b>\$17,417</b>					<b>\$17,417</b>
<b>Total allocated</b>	<b>\$611,526</b>					<b>\$611,526</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	375	14.429 %	\$85,722		\$85,722	\$3,317	\$89,039
Assessor	146	5.618 %	\$33,374		\$33,374	\$1,291	\$34,665
Finance	65	2.501 %	\$14,858		\$14,858	\$575	\$15,433
Recorder	66	2.539 %	\$15,087		\$15,087	\$584	\$15,671
Clerk	15	0.577 %	\$3,429		\$3,429		\$3,429
Treasurer	15	0.577 %	\$3,429		\$3,429		\$3,429
General Services	332	12.774 %	\$75,892		\$75,892		\$75,892
Technology Services	4	0.154 %	\$914		\$914		\$914
Human Resources	264	10.158 %	\$60,348		\$60,348		\$60,348
Sheriff-General Investigation	57	2.193 %	\$13,030		\$13,030	\$504	\$13,534
Animal Care & Services	58	2.232 %	\$13,258		\$13,258	\$513	\$13,771
Juvenile Probation	7	0.269 %	\$1,600		\$1,600	\$62	\$1,662
Community Development Admin	87	3.347 %	\$19,887		\$19,887	\$770	\$20,657
Community Development Building Dept	341	13.120 %	\$77,950		\$77,950	\$3,016	\$80,966
Community Development Planning	251	9.658 %	\$57,376		\$57,376	\$2,220	\$59,596
Community Development Engineering	131	5.040 %	\$29,945		\$29,945	\$1,159	\$31,104
Public Works Administration	73	2.809 %	\$16,687		\$16,687	\$646	\$17,333
Building Services	15	0.577 %	\$3,429		\$3,429	\$133	\$3,562
Public Works Utilities	73	2.809 %	\$16,687		\$16,687	\$646	\$17,333
FD210 DC Water District	25	0.962 %	\$5,715		\$5,715	\$221	\$5,936
FD216 Social Services	36	1.385 %	\$8,229		\$8,229	\$318	\$8,547
FD232 Road Operating	7	0.269 %	\$1,600		\$1,600	\$62	\$1,662
FD242 China Spring Youth Camp	7	0.269 %	\$1,600		\$1,600	\$62	\$1,662
FD260 Senior Services Program	4	0.154 %	\$914		\$914	\$35	\$949
FD605 Dc Redevelopment Admin	36	1.385 %	\$8,229		\$8,229	\$318	\$8,547
Sheriff Administration	109	4.195 %	\$24,920		\$24,920	\$965	\$25,885
<b>Total</b>	<u>2,599</u>	<u>100.000 %</u>	<u>\$594,109</u>		<u>\$594,109</u>	<u>\$17,417</u>	<u>\$611,526</u>

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

Source: Mark Jackson

District Attorney  
Departmental Cost  
Allocation Summary

	<b>Total</b>	<b>Civil</b>
Clerk	\$3,429	\$3,429
Treasurer	\$3,429	\$3,429
General Services	\$75,892	\$75,892
Technology Services	\$914	\$914
Human Resources	\$60,348	\$60,348
Building Services	\$3,562	\$3,562
Finance	\$15,433	\$15,433
County Commissioners	\$89,039	\$89,039
Assessor	\$34,665	\$34,665
Recorder	\$15,671	\$15,671
Sheriff Administration	\$25,885	\$25,885
Sheriff-General Investigation	\$13,534	\$13,534
Animal Care & Services	\$13,771	\$13,771
Juvenile Probation	\$1,662	\$1,662
Community Development Admin	\$20,657	\$20,657
Community Development Building Dept	\$80,966	\$80,966
Community Development Planning	\$59,596	\$59,596
Community Development Engineering	\$31,104	\$31,104
Public Works Administration	\$17,333	\$17,333
Public Works Utilities	\$17,333	\$17,333
FD210 DC Water District	\$5,936	\$5,936
FD216 Social Services	\$8,547	\$8,547
FD232 Road Operating	\$1,662	\$1,662
FD242 China Spring Youth Camp	\$1,662	\$1,662
FD260 Senior Services Program	\$949	\$949
FD605 Dc Redevelopment Admin	\$8,547	\$8,547
Total	<u>\$611,526</u>	<u>\$611,526</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>
	\$892,011			\$892,011
Allocated additions:				
100000 - Building Use Charge	\$3,845		\$3,845	
101152 - Geographic Information Systems	\$3,148	\$363	\$3,511	
101190 - Telecommunications	\$2,442	\$159	\$2,601	
101191 - General Services	\$9,684	\$653	\$10,337	
101122 - County Administration	\$7,145	\$537	\$7,682	
101192 - Technology Services	\$6,137	\$273	\$6,410	
101194 - Human Resources	\$1,685	\$206	\$1,891	
101341 - District Attorney	\$3,429	\$133	\$3,562	
309817 - FD309 Risk Management		\$661	\$661	
101172 - Finance		\$14,358	\$14,358	
Total allocated additions:	<u>\$37,515</u>	<u>\$17,343</u>	<u>\$54,858</u>	<u>\$54,858</u>
Total to be allocated	<u><u>\$929,526</u></u>	<u><u>\$17,343</u></u>		<u><u>\$946,869</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	\$144,663		\$144,663			
FRINGE BENEFITS	\$65,231		\$65,231			
<b><u>Other Expense and Cost</u></b>						
SERVICES & SUPPLIES	\$197,960		\$197,960			
UTILITIES	\$332,096			\$332,096		
JANITORIAL SERVICES	\$129,157				\$129,157	
INSTITUTIONAL SUPPLIES	\$22,904					\$22,904
Departmental Expenditures	\$892,011		\$407,854	\$332,096	\$129,157	\$22,904
Additions: 1st						
Other	\$37,515	\$37,515				
Functional Cost	\$929,526	\$37,515	\$407,854	\$332,096	\$129,157	\$22,904
Reallocate Admin		(\$37,515)	\$17,153	\$13,967	\$5,432	\$963
Allocable Costs	\$929,526		\$425,007	\$346,063	\$134,589	\$23,867
<b>1st Allocation</b>	<b>\$929,526</b>		<b>\$425,007</b>	<b>\$346,063</b>	<b>\$134,589</b>	<b>\$23,867</b>
Additions: 2nd						
Other	\$17,343	\$17,343				
Functional Cost	\$17,343	\$17,343				
Reallocate Admin		(\$17,343)	\$7,930	\$6,457	\$2,511	\$445
Allocable Costs	\$17,343		\$7,930	\$6,457	\$2,511	\$445
<b>2nd Allocation</b>	<b>\$17,343</b>		<b>\$7,930</b>	<b>\$6,457</b>	<b>\$2,511</b>	<b>\$445</b>
<b>Total allocated</b>	<b>\$946,869</b>		<b>\$432,937</b>	<b>\$352,520</b>	<b>\$137,100</b>	<b>\$24,312</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 %	\$4,310		\$4,310	\$91	\$4,401
County Administration	2,414	1.224 %	\$5,202		\$5,202		\$5,202
Geographic Information Systems	1,071	0.543 %	\$2,308		\$2,308		\$2,308
Assessor	2,531	1.283 %	\$5,454		\$5,454	\$115	\$5,569
Finance	1,604	0.813 %	\$3,456		\$3,456	\$73	\$3,529
Clerk	3,018	1.530 %	\$6,503		\$6,503		\$6,503
Treasurer	3,019	1.531 %	\$6,505		\$6,505		\$6,505
Telecommunications	1,184	0.600 %	\$2,551		\$2,551		\$2,551
General Services	1,817	0.921 %	\$3,915		\$3,915		\$3,915
Human Resources	1,838	0.932 %	\$3,961		\$3,961		\$3,961
Records Management	4,800	2.434 %	\$10,343		\$10,343		\$10,343
Sheriff Administration	44,345	22.483 %	\$95,554		\$95,554	\$2,024	\$97,578
Animal Care & Services	3,250	1.648 %	\$7,003		\$7,003	\$148	\$7,151
District Court 1	3,431	1.740 %	\$7,393		\$7,393	\$157	\$7,550
District Court II	3,430	1.739 %	\$7,391		\$7,391	\$157	\$7,548
District Attorney	4,299	2.180 %	\$9,263		\$9,263		\$9,263
Juvenile Probation	2,345	1.189 %	\$5,053		\$5,053	\$107	\$5,160
JPO Detention Center	4,436	2.249 %	\$9,559		\$9,559	\$202	\$9,761
East Fork Justice Court	5,466	2.771 %	\$11,778		\$11,778	\$249	\$12,027
Alternative Sentencing	557	0.282 %	\$1,200		\$1,200	\$25	\$1,225
East Fork Constable	196	0.099 %	\$422		\$422	\$9	\$431
Community Development Admin	6,670	3.382 %	\$14,372		\$14,372	\$304	\$14,676
Public Works Administration	3,900	1.977 %	\$8,404		\$8,404	\$178	\$8,582
CASA	624	0.316 %	\$1,345		\$1,345	\$28	\$1,373
FD255 911 Emergency Svcs	981	0.497 %	\$2,114		\$2,114	\$45	\$2,159
FD232 Road Operating	750	0.380 %	\$1,616		\$1,616	\$34	\$1,650
FD216 Social Services	5,280	2.677 %	\$11,377		\$11,377	\$241	\$11,618
FD260 Senior Services Program	9,200	4.664 %	\$19,824		\$19,824	\$420	\$20,244
FD234 Library	14,600	7.402 %	\$31,460		\$31,460	\$666	\$32,126
FD202 NV Cooperative Ext	4,000	2.028 %	\$8,619		\$8,619	\$183	\$8,802
All Other	42,482	21.538 %	\$91,540		\$91,540	\$1,939	\$93,479
FD313.829 Vehicle Maintenance	11,700	5.934 %	\$25,212		\$25,212	\$535	\$25,747
<b>Total</b>	<b>197,238</b>	<b>100.000 %</b>	<b>\$425,007</b>		<b>\$425,007</b>	<b>\$7,930</b>	<b>\$432,937</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 %	\$4,472		\$4,472	\$93	\$4,565
County Administration	2,553	0.855 %	\$2,957		\$2,957		\$2,957
Assessor	4,887	1.636 %	\$5,661		\$5,661	\$118	\$5,779
Finance	1,696	0.568 %	\$1,964		\$1,964	\$41	\$2,005
Clerk	5,827	1.950 %	\$6,749		\$6,749		\$6,749
Treasurer	5,828	1.951 %	\$6,751		\$6,751		\$6,751
General Services	4,531	1.517 %	\$5,248		\$5,248		\$5,248
Human Resources	1,944	0.651 %	\$2,252		\$2,252		\$2,252
Records Management	3,487	1.167 %	\$4,039		\$4,039		\$4,039
Sheriff Administration	82,327	27.555 %	\$95,359		\$95,359	\$1,993	\$97,352
Animal Care & Services	13,296	4.450 %	\$15,401		\$15,401	\$322	\$15,723
District Court 1	5,765	1.930 %	\$6,678		\$6,678	\$140	\$6,818
District Court II	5,765	1.930 %	\$6,678		\$6,678	\$140	\$6,818
District Attorney	7,917	2.650 %	\$9,170		\$9,170		\$9,170
Juvenile Probation	3,941	1.319 %	\$4,565		\$4,565	\$95	\$4,660
JPO Detention Center	11,061	3.702 %	\$12,812		\$12,812	\$268	\$13,080
East Fork Justice Court	11,778	3.942 %	\$13,642		\$13,642	\$285	\$13,927
Alternative Sentencing	936	0.313 %	\$1,084		\$1,084	\$23	\$1,107
East Fork Constable	375	0.126 %	\$434		\$434	\$9	\$443
Community Development Admin	7,054	2.361 %	\$8,171		\$8,171	\$171	\$8,342
Public Works Administration	3,291	1.102 %	\$3,812		\$3,812	\$80	\$3,892
CASA	1,049	0.351 %	\$1,215		\$1,215	\$25	\$1,240
FD216 Social Services	1,945	0.651 %	\$2,253		\$2,253	\$47	\$2,300
All Other	107,654	36.031 %	\$124,696		\$124,696	\$2,607	\$127,303
<b>Total</b>	<b>298,768</b>	<b>100.000 %</b>	<b>\$346,063</b>		<b>\$346,063</b>	<b>\$6,457</b>	<b>\$352,520</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 %	\$2,095		\$2,095	\$45	\$2,140
County Administration	2,998	2.366 %	\$3,185		\$3,185		\$3,185
Assessor	2,496	1.970 %	\$2,651		\$2,651	\$57	\$2,708
Finance	1,992	1.572 %	\$2,116		\$2,116	\$45	\$2,161
Clerk	2,976	2.349 %	\$3,161		\$3,161		\$3,161
Treasurer	2,977	2.350 %	\$3,162		\$3,162		\$3,162
General Services	991	0.782 %	\$1,053		\$1,053		\$1,053
Human Resources	2,283	1.802 %	\$2,425		\$2,425		\$2,425
Records Management	1,350	1.066 %	\$1,434		\$1,434		\$1,434
Sheriff Administration	25,788	20.354 %	\$27,394		\$27,394	\$584	\$27,978
Animal Care & Services	3,684	2.908 %	\$3,913		\$3,913	\$83	\$3,996
District Court 1	1,783	1.407 %	\$1,894		\$1,894	\$40	\$1,934
District Court II	1,784	1.408 %	\$1,895		\$1,895	\$40	\$1,935
District Attorney	2,256	1.781 %	\$2,397		\$2,397		\$2,397
DA Child Support	4,776	3.770 %	\$5,073		\$5,073	\$108	\$5,181
Juvenile Probation	1,219	0.962 %	\$1,295		\$1,295	\$28	\$1,323
JPO Detention Center	2,418	1.908 %	\$2,569		\$2,569	\$55	\$2,624
East Fork Justice Court	2,922	2.306 %	\$3,104		\$3,104	\$66	\$3,170
Alternative Sentencing	290	0.229 %	\$308		\$308	\$7	\$315
East Fork Constable	103	0.081 %	\$109		\$109	\$2	\$111
Community Development Admin	8,284	6.538 %	\$8,800		\$8,800	\$188	\$8,988
CASA	324	0.256 %	\$344		\$344	\$7	\$351
FD255 911 Emergency Svcs	6,075	4.795 %	\$6,453		\$6,453	\$138	\$6,591
FD216 Social Services	425	0.335 %	\$451		\$451	\$10	\$461
FD204 Airport	6,111	4.823 %	\$6,492		\$6,492	\$138	\$6,630
FD260 Senior Services Program	8,892	7.018 %	\$9,446		\$9,446	\$201	\$9,647
All Other	29,528	23.308 %	\$31,370		\$31,370	\$669	\$32,039
<b>Total</b>	<b>126,697</b>	<b>100.000 %</b>	<b>\$134,589</b>		<b>\$134,589</b>	<b>\$2,511</b>	<b>\$137,100</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 %	\$23,867		\$23,867	\$445	\$24,312
Total	1	100.000 %	\$23,867		\$23,867	\$445	\$24,312

(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	\$2,308	\$2,308			
Clerk	\$16,413	\$6,503	\$6,749	\$3,161	
Treasurer	\$16,418	\$6,505	\$6,751	\$3,162	
Telecommunications	\$2,551	\$2,551			
General Services	\$10,216	\$3,915	\$5,248	\$1,053	
County Administration	\$11,344	\$5,202	\$2,957	\$3,185	
Human Resources	\$8,638	\$3,961	\$2,252	\$2,425	
Records Management	\$15,816	\$10,343	\$4,039	\$1,434	
District Attorney	\$20,830	\$9,263	\$9,170	\$2,397	
Finance	\$7,695	\$3,529	\$2,005	\$2,161	
County Commissioners	\$11,106	\$4,401	\$4,565	\$2,140	
Assessor	\$14,056	\$5,569	\$5,779	\$2,708	
Sheriff Administration	\$222,908	\$97,578	\$97,352	\$27,978	
Sheriff Jail	\$24,312				\$24,312
Animal Care & Services	\$26,870	\$7,151	\$15,723	\$3,996	
District Court 1	\$16,302	\$7,550	\$6,818	\$1,934	
District Court II	\$16,301	\$7,548	\$6,818	\$1,935	
CASA	\$2,964	\$1,373	\$1,240	\$351	
DA Child Support	\$5,181			\$5,181	
Juvenile Probation	\$11,143	\$5,160	\$4,660	\$1,323	
JPO Detention Center	\$25,465	\$9,761	\$13,080	\$2,624	
East Fork Justice Court	\$29,124	\$12,027	\$13,927	\$3,170	
Alternative Sentencing	\$2,647	\$1,225	\$1,107	\$315	
East Fork Constable	\$985	\$431	\$443	\$111	
Community Development Admin	\$32,006	\$14,676	\$8,342	\$8,988	
Public Works Administration	\$12,474	\$8,582	\$3,892		
FD202 NV Cooperative Ext	\$8,802	\$8,802			
FD204 Airport	\$6,630			\$6,630	
FD216 Social Services	\$14,379	\$11,618	\$2,300	\$461	
FD232 Road Operating	\$1,650	\$1,650			
FD234 Library	\$32,126	\$32,126			
FD255 911 Emergency Svcs	\$8,750	\$2,159		\$6,591	
FD260 Senior Services Program	\$29,891	\$20,244		\$9,647	
FD313.829 Vehicle Maintenance	\$25,747	\$25,747			
All Other	\$252,821	\$93,479	\$127,303	\$32,039	
<b>Total</b>	<b>\$946,869</b>	<b>\$432,937</b>	<b>\$352,520</b>	<b>\$137,100</b>	<b>\$24,312</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 County's various insurance needs.

Costs are allocated as follows:

- **Insurance Administration** - These costs are associated with activities related to the management of the Risk Management 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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$3,034,096			\$3,034,096
Allocated additions:				
101122 - County Administration	\$18,952	\$1,538	\$20,490	
101194 - Human Resources	\$433		\$433	
101172 - Finance		\$26,390	\$26,390	
Total allocated additions:	<u>\$19,385</u>	<u>\$27,928</u>	<u>\$47,313</u>	<u>\$47,313</u>
Total to be allocated	<u><b>\$3,053,481</b></u>	<u><b>\$27,928</b></u>		<u><b>\$3,081,409</b></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	\$50,646		\$50,646	
FRINGE BENEFITS	\$21,268		\$21,268	
<b><u>Other Expense and Cost</u></b>				
SERVICES & SUPPLIES	\$73,187		\$73,187	
UNEMPLOYMENT INS LIABILITY	\$58,512			\$58,512
WORKER'S COMP PACT	\$840,873			\$840,873
DEDUCTIBLE	\$1,439,924			\$1,439,924
Departmental Expenditures	\$310,573			\$310,573
	\$239,113			\$239,113
	<u>\$3,034,096</u>		<u>\$145,101</u>	<u>\$2,888,995</u>
Additions: 1st				
Other	\$19,385	\$19,385		
Functional Cost	<u>\$3,053,481</u>	<u>\$19,385</u>	<u>\$145,101</u>	<u>\$2,888,995</u>
Reallocate Admin		(\$19,385)	\$927	\$18,458
Allocable Costs	<u>\$3,053,481</u>		<u>\$146,028</u>	<u>\$2,907,453</u>
Unallocated	(\$2,907,453)			(\$2,907,453)
<b>1st Allocation</b>	<b><u>\$146,028</u></b>		<b><u>\$146,028</u></b>	
Additions: 2nd				
Other	\$27,928	\$27,928		
Functional Cost	<u>\$27,928</u>	<u>\$27,928</u>		
Reallocate Admin		(\$27,928)	\$1,336	\$26,592
Allocable Costs	<u>\$27,928</u>		<u>\$1,336</u>	<u>\$26,592</u>
Unallocated	(\$26,592)			(\$26,592)
<b>2nd Allocation</b>	<b><u>\$1,336</u></b>		<b><u>\$1,336</u></b>	
<b>Total allocated</b>	<b><u>\$147,364</u></b>		<b><u>\$147,364</u></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	900	1.591 %	\$2,324		\$2,324	\$24	\$2,348
Treasurer	453	0.801 %	\$1,170		\$1,170		\$1,170
Court Clerk	548	0.969 %	\$1,415		\$1,415	\$14	\$1,429
Tahoe General Services	315	0.557 %	\$813		\$813	\$8	\$821
East Fork Justice Court	600	1.061 %	\$1,549		\$1,549	\$16	\$1,565
Tahoe Justice Court	500	0.884 %	\$1,291		\$1,291	\$13	\$1,304
District Attorney	1,710	3.023 %	\$4,415		\$4,415		\$4,415
DA Child Support	450	0.796 %	\$1,162		\$1,162	\$12	\$1,174
District Court 1	200	0.354 %	\$516		\$516	\$5	\$521
District Court II	200	0.354 %	\$516		\$516	\$5	\$521
CASA	175	0.309 %	\$452		\$452	\$5	\$457
Juvenile Probation	1,000	1.768 %	\$2,582		\$2,582	\$26	\$2,608
JPO Detention Center	695	1.229 %	\$1,794		\$1,794	\$18	\$1,812
Court Computer System	100	0.177 %	\$258		\$258	\$3	\$261
East Fork Constable	100	0.177 %	\$258		\$258	\$3	\$261
Tahoe Constable	285	0.504 %	\$736		\$736	\$8	\$744
Records Management	200	0.354 %	\$516		\$516		\$516
Recorder	600	1.061 %	\$1,549		\$1,549	\$16	\$1,565
Sheriff Administration	11,803	20.868 %	\$30,473		\$30,473	\$311	\$30,784
County Administration	485	0.857 %	\$1,252		\$1,252		\$1,252
Finance	880	1.556 %	\$2,272		\$2,272	\$23	\$2,295
Human Resources	435	0.769 %	\$1,123		\$1,123		\$1,123
Community Development Admin	410	0.725 %	\$1,059		\$1,059	\$11	\$1,070
Community Development Building Dept	500	0.884 %	\$1,291		\$1,291	\$13	\$1,304
Community Development Planning	600	1.061 %	\$1,549		\$1,549	\$16	\$1,565
Community Development Engineering	425	0.751 %	\$1,097		\$1,097	\$11	\$1,108
Geographic Information Systems	525	0.928 %	\$1,355		\$1,355		\$1,355
Telecommunications	345	0.610 %	\$891		\$891		\$891
Technology Services	950	1.680 %	\$2,453		\$2,453		\$2,453
FD255 911 Emergency Svcs	1,980	3.501 %	\$5,112		\$5,112	\$52	\$5,164
Weed Control	500	0.884 %	\$1,291		\$1,291	\$13	\$1,304
FD202 NV Cooperative Ext	205	0.362 %	\$529		\$529	\$5	\$534
FD210 DC Water District	48	0.085 %	\$124		\$124	\$1	\$125
FD211 Solid Waste Management	49	0.087 %	\$127		\$127	\$1	\$128
FD216 Social Services	837	1.480 %	\$2,161		\$2,161	\$22	\$2,183
FD232 Road Operating	865	1.529 %	\$2,233		\$2,233	\$23	\$2,256
FD242 China Spring Youth Camp	3,650	6.453 %	\$9,423		\$9,423	\$96	\$9,519
FD260 Senior Services Program	1,403	2.481 %	\$3,622		\$3,622	\$37	\$3,659
FD313.821 Vehicle Replacement	100	0.177 %	\$258		\$258	\$3	\$261
FD316 Zephyr Water Utility Dist	189	0.334 %	\$488		\$488	\$5	\$493
FD319 Cave Rock/Uppaway Water Sys	210	0.371 %	\$542		\$542	\$6	\$548

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	137	0.242 %	\$354		\$354	\$4	\$358
FD325 Sewer Utility	522	0.923 %	\$1,348		\$1,348	\$14	\$1,362
FD430 Regional Transportation	115	0.203 %	\$297		\$297	\$3	\$300
FD650 East Fork Fire	7,253	12.823 %	\$18,726	(\$15,917)	\$2,809	\$191	\$3,000
FD610 Gardnerville Town	1,400	2.475 %	\$3,614		\$3,614	\$37	\$3,651
FD620 Genoa Town	262	0.463 %	\$676		\$676	\$7	\$683
FD630 Minden Town	1,495	2.643 %	\$3,860		\$3,860	\$39	\$3,899
Clerk	436	0.771 %	\$1,126		\$1,126		\$1,126
Economic Development	100	0.177 %	\$258		\$258	\$3	\$261
General Services	126	0.223 %	\$325		\$325		\$325
Animal Care & Services	407	0.720 %	\$1,051		\$1,051	\$11	\$1,062
FD234 Parks Operations	622	1.100 %	\$1,606		\$1,606	\$16	\$1,622
FD234 Rec Temp & Seasonal	1,249	2.208 %	\$3,225		\$3,225	\$33	\$3,258
FD234 Parks Temp & Seasonal	561	0.992 %	\$1,448		\$1,448	\$15	\$1,463
FD234 Recreation	740	1.308 %	\$1,911		\$1,911	\$20	\$1,931
FD234 Kahle Community Center	1,005	1.777 %	\$2,595		\$2,595	\$27	\$2,622
Alternative Sentencing	448	0.792 %	\$1,157		\$1,157	\$12	\$1,169
Security	249	0.440 %	\$643		\$643	\$7	\$650
FD234 Library	1,430	2.528 %	\$3,692		\$3,692	\$38	\$3,730
Building Services	256	0.453 %	\$661		\$661		\$661
FD324 Regional Water Fund	43	0.076 %	\$111		\$111	\$1	\$112
FD326 Carson Valley Water Utility	694	1.227 %	\$1,792		\$1,792	\$18	\$1,810
FD313.829 Vehicle Maintenance	502	0.888 %	\$1,296		\$1,296	\$13	\$1,309
Public Works Engineering	59	0.104 %	\$152		\$152	\$2	\$154
FD236 Tahoe/Douglas Trans Dist	10	0.018 %	\$26		\$26		\$26
FD605 Dc Redevelopment Admin	15	0.024 %	\$37		\$37		\$37
Subtotal	56,561	100.000 %	\$146,028	(\$15,917)	\$130,111	\$1,336	\$131,447
Direct Billed				\$15,917	\$15,917		\$15,917
Total	56,561	100.000 %	\$146,028	\$0	\$146,028	\$1,336	\$147,364

(A) Alloc basis: Full Time Equivalent (FTE) by GF Departments and Funds (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

Source: Darcy Worms

FD309 Risk Management  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Insurance Administration</u>
Geographic Information Systems	\$1,355	\$1,355
Clerk	\$1,126	\$1,126
Treasurer	\$1,170	\$1,170
Telecommunications	\$891	\$891
General Services	\$325	\$325
County Administration	\$1,252	\$1,252
Technology Services	\$2,453	\$2,453
Human Resources	\$1,123	\$1,123
Records Management	\$516	\$516
District Attorney	\$4,415	\$4,415
Building Services	\$661	\$661
Finance	\$2,295	\$2,295
Economic Development	\$261	\$261
Assessor	\$2,348	\$2,348
Recorder	\$1,565	\$1,565
Tahoe General Services	\$821	\$821
Sheriff Administration	\$30,784	\$30,784
Animal Care & Services	\$1,062	\$1,062
Court Clerk	\$1,429	\$1,429
District Court 1	\$521	\$521
District Court II	\$521	\$521
CASA	\$457	\$457
DA Child Support	\$1,174	\$1,174
Juvenile Probation	\$2,608	\$2,608
JPO Detention Center	\$1,812	\$1,812
Court Computer System	\$261	\$261
East Fork Justice Court	\$1,565	\$1,565
Tahoe Justice Court	\$1,304	\$1,304
Alternative Sentencing	\$1,169	\$1,169
East Fork Constable	\$261	\$261
Tahoe Constable	\$744	\$744
Security	\$650	\$650
Community Development Admin	\$1,070	\$1,070
Community Development Building Dept	\$1,304	\$1,304
Community Development Planning	\$1,565	\$1,565
Community Development Engineering	\$1,108	\$1,108
Public Works Engineering	\$154	\$154
Weed Control	\$1,304	\$1,304
FD202 NV Cooperative Ext	\$534	\$534
FD210 DC Water District	\$125	\$125
FD211 Solid Waste Management	\$128	\$128

FD309 Risk Management  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Insurance Administration</u>
FD216 Social Services	\$2,183	\$2,183
FD232 Road Operating	\$2,256	\$2,256
FD234 Library	\$3,730	\$3,730
FD234 Parks Operations	\$1,622	\$1,622
FD234 Parks Temp & Seasonal	\$1,463	\$1,463
FD234 Recreation	\$1,931	\$1,931
FD234 Rec Temp & Seasonal	\$3,258	\$3,258
FD234 Kahle Community Center	\$2,622	\$2,622
FD236 Tahoe/Douglas Trans Dist	\$26	\$26
FD242 China Spring Youth Camp	\$9,519	\$9,519
FD255 911 Emergency Svcs	\$5,164	\$5,164
FD260 Senior Services Program	\$3,659	\$3,659
FD313.821 Vehicle Replacement	\$261	\$261
FD313.829 Vehicle Maintenance	\$1,309	\$1,309
FD316 Zephyr Water Utility Dist	\$493	\$493
FD319 Cave Rock/Uppaway Water Sys	\$548	\$548
FD320 Skyland Water System	\$358	\$358
FD324 Regional Water Fund	\$112	\$112
FD325 Sewer Utility	\$1,362	\$1,362
FD326 Carson Valley Water Utility	\$1,810	\$1,810
FD430 Regional Transportation	\$300	\$300
FD605 Dc Redevelopment Admin	\$37	\$37
FD610 Gardnerville Town	\$3,651	\$3,651
FD620 Genoa Town	\$683	\$683
FD630 Minden Town	\$3,899	\$3,899
FD650 East Fork Fire	\$3,000	\$3,000
Subtotal	<u>\$131,447</u>	<u>\$131,447</u>
Direct Billed	\$15,917	\$15,917
Total	<u>\$147,364</u>	<u>\$147,364</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 to record revenues, expenditures, and other financial transactions, reconciliations of general ledger accounts, to accurately complete financial records. These services also include the coordination of annual independent financial audit, 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. Costs for the above services are allocated based on Total Budgeted Expenditures by department or fund.
- **Accounts Payable** – These costs are related to processing vendor payments for goods and services, 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.
- **Payroll** – These costs are related to processing employee payments for salaries and benefits, and related activities such as the preparation of quarterly tax and PERS reports. Costs are allocated based on a Full Time Equivalent (FTE) count per department or fund.
- **Grant Administration** – These costs are related to the administration of grants, including processing grant disbursements, 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 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.

Prepared by:

**SCHEDULE 15.01**

**FINANCE**

NATURE AND EXTENT OF SERVICE (continued)

- **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.
- **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.
- **Strategic Planning Support** – These costs are related to services provided in the coordination of workshops, presentations, discussions and status reports to review and evaluate strategic planning efforts. The services include goal setting, project status updates, emerging issues, and the integration of the strategic planning process with priority based budgeting for the allocation of time, human capital and resources to achieve goals set out in the Strategic Plan. Costs for the above services are allocated based on total 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>
	\$951,838			\$951,838
Allocated additions:				
100000 - Building Use Charge	\$5,810		\$5,810	
100001 - Equipment Use Charge	\$19,223		\$19,223	
101152 - Geographic Information Systems	\$2,874	\$332	\$3,206	
101182 - Clerk	\$6,601	\$2,362	\$8,963	
101190 - Telecommunications	\$8,805	\$569	\$9,374	
101191 - General Services	\$14,878	\$1,111	\$15,989	
101122 - County Administration	\$182,829	\$9,440	\$192,269	
101192 - Technology Services	\$25,530	\$1,183	\$26,713	
101194 - Human Resources	\$8,950	\$1,895	\$10,845	
101195 - Records Management	\$1,324	\$155	\$1,479	
101341 - District Attorney	\$14,858	\$575	\$15,433	
101521 - Building Services	\$7,536	\$159	\$7,695	
309817 - FD309 Risk Management	\$2,272	\$23	\$2,295	
Total allocated additions:	<u>\$301,490</u>	<u>\$17,804</u>	<u>\$319,294</u>	<u>\$319,294</u>
Total to be allocated	<u><b>\$1,253,328</b></u>	<u><b>\$17,804</b></u>		<u><b>\$1,271,132</b></u>

Finance  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Accounting &amp; Financial Reportina</u>	<u>Operating &amp; Cap Budgets</u>	<u>Accounts Payable</u>	<u>Payroll</u>	<u>Grant Administration</u>	<u>Capital Asset Accounting</u>	<u>Debt Management</u>	<u>Room Tax Administration</u>
<b><u>Wages &amp; Benefits</u></b>										
SALARIES & WAGES	\$516,778		\$107,231	\$138,497	\$120,254	\$38,087	\$22,583	\$22,635	\$27,441	\$22,170
FRINGE BENEFITS	\$218,149		\$45,266	\$58,464	\$50,763	\$16,078	\$9,533	\$9,555	\$11,584	\$9,359
<b><u>Other Expense and Cost</u></b>										
SERVICES & SUPPLIES	\$216,911		\$45,009	\$58,132	\$50,475	\$15,986	\$9,479	\$9,501	\$11,518	\$9,305
Departmental Expenditures	\$951,838		\$197,506	\$255,093	\$221,492	\$70,151	\$41,595	\$41,691	\$50,543	\$40,834
Additions: 1st										
County Administration	\$171,073		\$34,215	\$42,768	\$3,421	\$3,421	\$3,421	\$3,421	\$42,768	\$3,421
Other	\$130,417	\$130,417								
Functional Cost	\$1,253,328	\$130,417	\$231,721	\$297,861	\$224,913	\$73,572	\$45,016	\$45,112	\$93,311	\$44,255
Reallocate Admin		(\$130,417)	\$27,061	\$34,952	\$30,348	\$9,612	\$5,699	\$5,712	\$6,925	\$5,595
Allocable Costs	\$1,253,328		\$258,782	\$332,813	\$255,261	\$83,184	\$50,715	\$50,824	\$100,236	\$49,850
<b>1st Allocation</b>	<b>\$1,253,328</b>		<b>\$258,782</b>	<b>\$332,813</b>	<b>\$255,261</b>	<b>\$83,184</b>	<b>\$50,715</b>	<b>\$50,824</b>	<b>\$100,236</b>	<b>\$49,850</b>
Additions: 2nd										
County Administration	\$8,639		\$1,728	\$2,160	\$173	\$173	\$173	\$173	\$2,160	\$173
Other	\$9,165	\$9,165								
Functional Cost	\$17,804	\$9,165	\$1,728	\$2,160	\$173	\$173	\$173	\$173	\$2,160	\$173
Reallocate Admin		(\$9,165)	\$1,902	\$2,456	\$2,133	\$675	\$401	\$401	\$487	\$393
Allocable Costs	\$17,804		\$3,630	\$4,616	\$2,306	\$848	\$574	\$574	\$2,647	\$566
<b>2nd Allocation</b>	<b>\$17,804</b>		<b>\$3,630</b>	<b>\$4,616</b>	<b>\$2,306</b>	<b>\$848</b>	<b>\$574</b>	<b>\$574</b>	<b>\$2,647</b>	<b>\$566</b>
<b>Total allocated</b>	<b>\$1,271,132</b>		<b>\$262,412</b>	<b>\$337,429</b>	<b>\$257,567</b>	<b>\$84,032</b>	<b>\$51,289</b>	<b>\$51,398</b>	<b>\$102,883</b>	<b>\$50,416</b>

Finance  
Schedule of costs to be  
allocated by function

Strategic  
Planning  
Support

<b><u>Wages &amp; Benefits</u></b>	
SALARIES & WAGES	\$17,880
FRINGE BENEFITS	\$7,547
<b><u>Other Expense and Cost</u></b>	
SERVICES & SUPPLIES	\$7,506
Departmental Expenditures	\$32,933
Additions: 1st	
County Administration	\$34,217
Other	
Functional Cost	\$67,150
Reallocate Admin	\$4,513
Allocable Costs	\$71,663
<b>1st Allocation</b>	<b>\$71,663</b>
Additions: 2nd	
County Administration	\$1,726
Other	
Functional Cost	\$1,726
Reallocate Admin	\$317
Allocable Costs	\$2,043
<b>2nd Allocation</b>	<b>\$2,043</b>
<b>Total allocated</b>	<b>\$73,706</b>

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

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
County Administration	885,916	0.940 %	\$2,432		\$2,432		\$2,432
Economic Development	288,883	0.306 %	\$793		\$793	\$13	\$806
Geographic Information Systems	479,512	0.509 %	\$1,316		\$1,316		\$1,316
Assessor	823,292	0.873 %	\$2,260		\$2,260	\$36	\$2,296
Recorder	484,516	0.514 %	\$1,330		\$1,330	\$21	\$1,351
County Commissioners	458,118	0.486 %	\$1,257		\$1,257	\$20	\$1,277
Clerk-Elections	107,542	0.114 %	\$295		\$295	\$5	\$300
Tahoe General Services	257,126	0.273 %	\$706		\$706	\$11	\$717
Treasurer	480,667	0.510 %	\$1,319		\$1,319		\$1,319
Telecommunications	569,616	0.604 %	\$1,563		\$1,563		\$1,563
General Services	1,721,360	1.826 %	\$4,724		\$4,724		\$4,724
Technology Services	1,215,520	1.289 %	\$3,336		\$3,336		\$3,336
Human Resources	535,169	0.568 %	\$1,469		\$1,469		\$1,469
Records Management	158,209	0.168 %	\$434		\$434		\$434
Sheriff Administration	949,875	1.007 %	\$2,607		\$2,607	\$42	\$2,649
Sheriff Administration Services	1,159,478	1.230 %	\$3,182		\$3,182	\$51	\$3,233
Sheriff Jail	4,062,087	4.308 %	\$11,149		\$11,149	\$180	\$11,329
Sheriff-General Investigation	1,658,108	1.759 %	\$4,551		\$4,551	\$74	\$4,625
Sheriff Patrol/Traffic	345,899	0.367 %	\$949		\$949	\$15	\$964
Sheriff Vehicles	694,281	0.736 %	\$1,906		\$1,906	\$31	\$1,937
Sheriff Coroner	127,500	0.135 %	\$350		\$350	\$6	\$356
Sheriff Operations/Patrol	5,126,283	5.437 %	\$14,070		\$14,070	\$227	\$14,297
Tri-Net	147,615	0.157 %	\$405		\$405	\$7	\$412
Animal Care & Services	328,019	0.348 %	\$900		\$900	\$15	\$915
Court Clerk	451,160	0.478 %	\$1,238		\$1,238	\$20	\$1,258
District Court 1	263,341	0.279 %	\$723		\$723	\$12	\$735
District Court II	296,349	0.314 %	\$813		\$813	\$13	\$826
CASA	135,666	0.144 %	\$372		\$372	\$6	\$378
SAFE	74,808	0.079 %	\$205		\$205	\$3	\$208
Public Guardian Administration	90,976	0.096 %	\$250		\$250	\$4	\$254
Bailiff	305,150	0.324 %	\$838		\$838	\$14	\$852
District Attorney	2,098,931	2.226 %	\$5,761		\$5,761		\$5,761
DA Child Support	397,651	0.422 %	\$1,091		\$1,091	\$18	\$1,109
Public Defender	632,500	0.671 %	\$1,736		\$1,736	\$28	\$1,764
Juvenile Probation	1,233,341	1.308 %	\$3,385		\$3,385	\$55	\$3,440
JPO Detention Center	545,427	0.578 %	\$1,497		\$1,497	\$24	\$1,521
Court Computer System	235,349	0.250 %	\$646		\$646	\$10	\$656
East Fork Justice Court	581,001	0.616 %	\$1,595		\$1,595	\$26	\$1,621
Tahoe Justice Court	498,440	0.529 %	\$1,368		\$1,368	\$22	\$1,390
Alternative Sentencing	608,550	0.645 %	\$1,670		\$1,670	\$27	\$1,697
East Fork Constable	141,709	0.150 %	\$389		\$389	\$6	\$395

**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	126,322	0.134 %	\$347		\$347	\$6	\$353
Security	139,138	0.148 %	\$382		\$382	\$6	\$388
Community Development Admin	412,352	0.437 %	\$1,132		\$1,132	\$18	\$1,150
Community Development Building Dept	493,892	0.524 %	\$1,356		\$1,356	\$22	\$1,378
Community Development Planning	443,747	0.471 %	\$1,218		\$1,218	\$20	\$1,238
Community Development Engineering	486,447	0.516 %	\$1,335		\$1,335	\$22	\$1,357
Building Services	885,364	0.939 %	\$2,430		\$2,430		\$2,430
Weed Control	650,515	0.690 %	\$1,785		\$1,785	\$29	\$1,814
FD202 NV Cooperative Ext	313,915	0.333 %	\$862		\$862	\$14	\$876
FD204 Airport	1,021,458	1.083 %	\$2,804		\$2,804	\$45	\$2,849
FD210 DC Water District	92,517	0.098 %	\$254		\$254	\$4	\$258
FD211 Solid Waste Management	305,591	0.324 %	\$839		\$839	\$14	\$853
FD215 Medical Asst to Indigents	2,318,181	2.459 %	\$6,363		\$6,363	\$103	\$6,466
FD216 Social Services	1,749,120	1.855 %	\$4,801		\$4,801	\$78	\$4,879
FD222 Law Library	74,281	0.079 %	\$204		\$204	\$3	\$207
FD232 Road Operating	1,511,721	1.603 %	\$4,149		\$4,149	\$67	\$4,216
FD234 Room Tax Admin	504,841	0.535 %	\$1,386		\$1,386	\$22	\$1,408
FD236 Tahoe/Douglas Trans Dist	153,179	0.162 %	\$420		\$420	\$7	\$427
FD240 Justice Court Admin Assess	63,190	0.067 %	\$173		\$173	\$3	\$176
FD242 China Spring Youth Camp	4,280,770	4.540 %	\$11,749		\$11,749	\$190	\$11,939
FD245 Erosion Control TRPA	65,897	0.070 %	\$181		\$181	\$3	\$184
FD255 911 Emergency Svcs	1,723,456	1.828 %	\$4,730		\$4,730	\$76	\$4,806
FD256 Surcharge	180,336	0.191 %	\$495		\$495	\$8	\$503
FD260 Senior Services Program	1,514,148	1.606 %	\$4,156		\$4,156	\$67	\$4,223
FD310 Self Insurance Dental	455,000	0.483 %	\$1,249		\$1,249	\$20	\$1,269
FD313.821 Vehicle Replacement	267,047	0.283 %	\$733		\$733	\$12	\$745
FD315 Ridgeview Water System	20						
FD316 Zephyr Water Utility Dist	333,720	0.354 %	\$916		\$916	\$15	\$931
FD319 Cave Rock/Uppaway Water Sys	468,551	0.497 %	\$1,286		\$1,286	\$21	\$1,307
FD320 Skyland Water System	303,045	0.321 %	\$832		\$832	\$13	\$845
FD325 Sewer Utility	1,179,261	1.251 %	\$3,237		\$3,237	\$52	\$3,289
FD405 Ad Val Capital Projects	85,108	0.090 %	\$234		\$234	\$4	\$238
FD410 County Construction	960,911	1.019 %	\$2,637		\$2,637	\$43	\$2,680
FD430 Regional Transportation	2,357,798	2.501 %	\$6,471		\$6,471	\$105	\$6,576
FD541 Co Debt/Other Resources	232,242	0.246 %	\$637		\$637	\$10	\$647
FD605 Dc Redevelopment Admin	184,079	0.195 %	\$505		\$505	\$8	\$513
FD610 Gardnerville Town	1,145,805	1.215 %	\$3,145		\$3,145	\$51	\$3,196
FD611 Gardnerville Health & San	837,485	0.888 %	\$2,299		\$2,299	\$37	\$2,336
FD613 Gardnerville Debt	200		\$1		\$1		\$1
FD620 Genoa Town	482,588	0.512 %	\$1,325		\$1,325	\$21	\$1,346
FD630 Minden Town	1,530,280	1.623 %	\$4,200		\$4,200	\$68	\$4,268

**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>
FD635 Minden Trash	622,900	0.661 %	\$1,710		\$1,710	\$28	\$1,738
FD639 Minden Wholesale Water Utly	794,186	0.842 %	\$2,180		\$2,180	\$35	\$2,215
FD640 Minden Town Water	862,000	0.914 %	\$2,366		\$2,366	\$38	\$2,404
FD650 East Fork Fire	11,457,856	12.152 %	\$31,448		\$31,448	\$508	\$31,956
FD652 Effph Equip Res	1,164	0.001 %	\$3		\$3		\$3
FD653 Paramedics	15,000	0.016 %	\$41		\$41	\$1	\$42
FD234 Library	1,522,871	1.615 %	\$4,180		\$4,180	\$68	\$4,248
FD234 Parks Operations	1,246,438	1.322 %	\$3,421		\$3,421	\$55	\$3,476
FD234 Parks Dev	68,960	0.073 %	\$189		\$189	\$3	\$192
FD234 Parks Temp & Seasonal	232,646	0.247 %	\$639		\$639	\$10	\$649
FD234 Recreation	943,497	1.001 %	\$2,590		\$2,590	\$42	\$2,632
FD234 Rec Temp & Seasonal	344,903	0.366 %	\$947		\$947	\$15	\$962
FD234 Kahle Community Center	712,545	0.756 %	\$1,956		\$1,956	\$32	\$1,988
Clerk	380,369	0.403 %	\$1,044		\$1,044		\$1,044
Project Management	436		\$1		\$1		\$1
FD309 Risk Management	2,995,853	3.177 %	\$8,223		\$8,223		\$8,223
FD244 Western NV Regional Youth	556,353	0.590 %	\$1,527		\$1,527	\$25	\$1,552
Sheriff Records	471,534	0.500 %	\$1,294		\$1,294	\$21	\$1,315
Sheriff Cops Grant	207,522	0.220 %	\$570		\$570	\$9	\$579
Sheriff Grants	114,974	0.122 %	\$316		\$316	\$5	\$321
Public Works Engineering	14,933	0.016 %	\$41		\$41	\$1	\$42
FD324 Regional Water Fund	581,065	0.616 %	\$1,595		\$1,595	\$26	\$1,621
FD651 Effph Emergency Fund	397,215	0.421 %	\$1,090		\$1,090	\$18	\$1,108
FD214 St MV Accident Indigent	360,058	0.382 %	\$988		\$988	\$16	\$1,004
FD234 Prom Room Tax	4,321,514	4.583 %	\$11,861		\$11,861	\$192	\$12,053
FD885 Mosquito District	509,375	0.540 %	\$1,398		\$1,398	\$23	\$1,421
FD326 Carson Valley Water Utility	1,511,552	1.603 %	\$4,149		\$4,149	\$67	\$4,216
FD313.829 Vehicle Maintenance	1,009,642	1.071 %	\$2,771		\$2,771	\$45	\$2,816
FD636 Minden Cap Equip	40,800	0.047 %	\$106		\$106	(\$2)	\$104
<b>Total</b>	<b>94,286,619</b>	<b>100.000 %</b>	<b>\$258,782</b>		<b>\$258,782</b>	<b>\$3,630</b>	<b>\$262,412</b>

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

Source: Heather/Kathy Lewis

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

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
County Administration	885,916	0.940 %	\$3,127		\$3,127		\$3,127
Economic Development	288,883	0.306 %	\$1,020		\$1,020	\$16	\$1,036
Geographic Information Systems	479,512	0.509 %	\$1,693		\$1,693		\$1,693
Assessor	823,292	0.873 %	\$2,906		\$2,906	\$46	\$2,952
Recorder	484,516	0.514 %	\$1,710		\$1,710	\$27	\$1,737
County Commissioners	458,118	0.486 %	\$1,617		\$1,617	\$26	\$1,643
Clerk-Elections	107,542	0.114 %	\$380		\$380	\$6	\$386
Tahoe General Services	257,126	0.273 %	\$908		\$908	\$14	\$922
Treasurer	480,667	0.510 %	\$1,697		\$1,697		\$1,697
Telecommunications	569,616	0.604 %	\$2,011		\$2,011		\$2,011
General Services	1,721,360	1.826 %	\$6,076		\$6,076		\$6,076
Technology Services	1,215,520	1.289 %	\$4,291		\$4,291		\$4,291
Human Resources	535,169	0.568 %	\$1,889		\$1,889		\$1,889
Records Management	158,209	0.168 %	\$558		\$558		\$558
Sheriff Administration	949,875	1.007 %	\$3,353		\$3,353	\$54	\$3,407
Sheriff Administration Services	1,159,478	1.230 %	\$4,093		\$4,093	\$65	\$4,158
Sheriff Jail	4,062,087	4.308 %	\$14,338		\$14,338	\$229	\$14,567
Sheriff-General Investigation	1,658,108	1.759 %	\$5,853		\$5,853	\$93	\$5,946
Sheriff Patrol/Traffic	345,899	0.367 %	\$1,221		\$1,221	\$20	\$1,241
Sheriff Vehicles	694,281	0.736 %	\$2,451		\$2,451	\$39	\$2,490
Sheriff Coroner	127,500	0.135 %	\$450		\$450	\$7	\$457
Sheriff Operations/Patrol	5,126,283	5.437 %	\$18,095		\$18,095	\$289	\$18,384
Tri-Net	147,615	0.157 %	\$521		\$521	\$8	\$529
Animal Care & Services	328,019	0.348 %	\$1,158		\$1,158	\$18	\$1,176
Court Clerk	451,160	0.478 %	\$1,593		\$1,593	\$25	\$1,618
District Court 1	263,341	0.279 %	\$930		\$930	\$15	\$945
District Court II	296,349	0.314 %	\$1,046		\$1,046	\$17	\$1,063
CASA	135,666	0.144 %	\$479		\$479	\$8	\$487
SAFE	74,808	0.079 %	\$264		\$264	\$4	\$268
Public Guardian Administration	90,976	0.096 %	\$321		\$321	\$5	\$326
Bailiff	305,150	0.324 %	\$1,077		\$1,077	\$17	\$1,094
District Attorney	2,098,931	2.226 %	\$7,409		\$7,409		\$7,409
DA Child Support	397,651	0.422 %	\$1,404		\$1,404	\$22	\$1,426
Public Defender	632,500	0.671 %	\$2,233		\$2,233	\$36	\$2,269
Juvenile Probation	1,233,341	1.308 %	\$4,353		\$4,353	\$70	\$4,423
JPO Detention Center	545,427	0.578 %	\$1,925		\$1,925	\$31	\$1,956
Court Computer System	235,349	0.250 %	\$831		\$831	\$13	\$844
East Fork Justice Court	581,001	0.616 %	\$2,051		\$2,051	\$33	\$2,084
Tahoe Justice Court	498,440	0.529 %	\$1,759		\$1,759	\$28	\$1,787
Alternative Sentencing	608,550	0.645 %	\$2,148		\$2,148	\$34	\$2,182
East Fork Constable	141,709	0.150 %	\$500		\$500	\$8	\$508

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>
Tahoe Constable	126,322	0.134 %	\$446		\$446	\$7	\$453
Security	139,138	0.148 %	\$491		\$491	\$8	\$499
Community Development Admin	412,352	0.437 %	\$1,456		\$1,456	\$23	\$1,479
Community Development Building Dept	493,892	0.524 %	\$1,743		\$1,743	\$28	\$1,771
Community Development Planning	443,747	0.471 %	\$1,566		\$1,566	\$25	\$1,591
Community Development Engineering	486,447	0.516 %	\$1,717		\$1,717	\$27	\$1,744
Building Services	885,364	0.939 %	\$3,125		\$3,125		\$3,125
Weed Control	650,515	0.690 %	\$2,296		\$2,296	\$37	\$2,333
FD202 NV Cooperative Ext	313,915	0.333 %	\$1,108		\$1,108	\$18	\$1,126
FD204 Airport	1,021,458	1.083 %	\$3,606		\$3,606	\$58	\$3,664
FD210 DC Water District	92,517	0.098 %	\$327		\$327	\$5	\$332
FD211 Solid Waste Management	305,591	0.324 %	\$1,079		\$1,079	\$17	\$1,096
FD215 Medical Asst to Indigents	2,318,181	2.459 %	\$8,183		\$8,183	\$131	\$8,314
FD216 Social Services	1,749,120	1.855 %	\$6,174		\$6,174	\$99	\$6,273
FD222 Law Library	74,281	0.079 %	\$262		\$262	\$4	\$266
FD232 Road Operating	1,511,721	1.603 %	\$5,336		\$5,336	\$85	\$5,421
FD234 Room Tax Admin	504,841	0.535 %	\$1,782		\$1,782	\$28	\$1,810
FD236 Tahoe/Douglas Trans Dist	153,179	0.162 %	\$541		\$541	\$9	\$550
FD240 Justice Court Admin Assess	63,190	0.067 %	\$223		\$223	\$4	\$227
FD242 China Spring Youth Camp	4,280,770	4.540 %	\$15,110		\$15,110	\$241	\$15,351
FD245 Erosion Control TRPA	65,897	0.070 %	\$233		\$233	\$4	\$237
FD255 911 Emergency Svcs	1,723,456	1.828 %	\$6,083		\$6,083	\$97	\$6,180
FD256 Surcharge	180,336	0.191 %	\$637		\$637	\$10	\$647
FD260 Senior Services Program	1,514,148	1.606 %	\$5,345		\$5,345	\$85	\$5,430
FD310 Self Insurance Dental	455,000	0.483 %	\$1,606		\$1,606	\$26	\$1,632
FD313.821 Vehicle Replacement	267,047	0.283 %	\$943		\$943	\$15	\$958
FD315 Ridgeview Water System	20						
FD316 Zephyr Water Utility Dist	333,720	0.354 %	\$1,178		\$1,178	\$19	\$1,197
FD319 Cave Rock/Uppaway Water Sys	468,551	0.497 %	\$1,654		\$1,654	\$26	\$1,680
FD320 Skyland Water System	303,045	0.321 %	\$1,070		\$1,070	\$17	\$1,087
FD325 Sewer Utility	1,179,261	1.251 %	\$4,163		\$4,163	\$66	\$4,229
FD405 Ad Val Capital Projects	85,108	0.090 %	\$300		\$300	\$5	\$305
FD410 County Construction	960,911	1.019 %	\$3,392		\$3,392	\$54	\$3,446
FD430 Regional Transportation	2,357,798	2.501 %	\$8,323		\$8,323	\$133	\$8,456
FD541 Co Debt/Other Resources	232,242	0.246 %	\$820		\$820	\$13	\$833
FD605 Dc Redevelopment Admin	184,079	0.195 %	\$650		\$650	\$10	\$660
FD610 Gardnerville Town	1,145,805	1.215 %	\$4,044		\$4,044	\$65	\$4,109
FD611 Gardnerville Health & San	837,485	0.888 %	\$2,956		\$2,956	\$47	\$3,003
FD613 Gardnerville Debt	200		\$1		\$1		\$1
FD620 Genoa Town	482,588	0.512 %	\$1,703		\$1,703	\$27	\$1,730
FD630 Minden Town	1,530,280	1.623 %	\$5,402		\$5,402	\$86	\$5,488

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>
FD635 Minden Trash	622,900	0.661 %	\$2,199		\$2,199	\$35	\$2,234
FD639 Minden Wholesale Water Utly	794,186	0.842 %	\$2,803		\$2,803	\$45	\$2,848
FD640 Minden Town Water	862,000	0.914 %	\$3,043		\$3,043	\$49	\$3,092
FD650 East Fork Fire	11,457,856	12.152 %	\$40,444		\$40,444	\$646	\$41,090
FD652 Effph Equip Res	1,164	0.001 %	\$4		\$4		\$4
FD653 Paramedics	15,000	0.016 %	\$53		\$53	\$1	\$54
FD234 Library	1,522,871	1.615 %	\$5,375		\$5,375	\$86	\$5,461
FD234 Parks Operations	1,246,438	1.322 %	\$4,400		\$4,400	\$70	\$4,470
FD234 Parks Dev	68,960	0.073 %	\$243		\$243	\$4	\$247
FD234 Parks Temp & Seasonal	232,646	0.247 %	\$821		\$821	\$13	\$834
FD234 Recreation	943,497	1.001 %	\$3,330		\$3,330	\$53	\$3,383
FD234 Rec Temp & Seasonal	344,903	0.366 %	\$1,217		\$1,217	\$19	\$1,236
FD234 Kahle Community Center	712,545	0.756 %	\$2,515		\$2,515	\$40	\$2,555
Clerk	380,369	0.403 %	\$1,343		\$1,343		\$1,343
Project Management	436		\$2		\$2		\$2
FD309 Risk Management	2,995,853	3.177 %	\$10,575		\$10,575		\$10,575
FD244 Western NV Regional Youth	556,353	0.590 %	\$1,964		\$1,964	\$31	\$1,995
Sheriff Records	471,534	0.500 %	\$1,664		\$1,664	\$27	\$1,691
Sheriff Cops Grant	207,522	0.220 %	\$733		\$733	\$12	\$745
Sheriff Grants	114,974	0.122 %	\$406		\$406	\$6	\$412
Public Works Engineering	14,933	0.016 %	\$53		\$53	\$1	\$54
FD324 Regional Water Fund	581,065	0.616 %	\$2,051		\$2,051	\$33	\$2,084
FD651 Effph Emergency Fund	397,215	0.421 %	\$1,402		\$1,402	\$22	\$1,424
FD214 St MV Accident Indigent	360,058	0.382 %	\$1,271		\$1,271	\$20	\$1,291
FD234 Prom Room Tax	4,321,514	4.583 %	\$15,254		\$15,254	\$244	\$15,498
FD885 Mosquito District	509,375	0.540 %	\$1,798		\$1,798	\$29	\$1,827
FD326 Carson Valley Water Utility	1,511,552	1.603 %	\$5,335		\$5,335	\$85	\$5,420
FD313.829 Vehicle Maintenance	1,009,642	1.071 %	\$3,564		\$3,564	\$57	\$3,621
FD636 Minden Cap Equip	40,800	0.047 %	\$138		\$138	\$6	\$144
<b>Total</b>	<b>94,286,619</b>	<b>100.000 %</b>	<b>\$332,813</b>		<b>\$332,813</b>	<b>\$4,616</b>	<b>\$337,429</b>

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

Source:

**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	89	0.241 %	\$615		\$615	\$6	\$621
County Administration	72	0.195 %	\$497		\$497		\$497
Project Management	3	0.008 %	\$21		\$21		\$21
Economic Development	71	0.192 %	\$491		\$491	\$5	\$496
Geographic Information Systems	98	0.265 %	\$677		\$677		\$677
Assessor	74	0.200 %	\$511		\$511	\$5	\$516
Recorder	78	0.211 %	\$539		\$539	\$5	\$544
Clerk	46	0.125 %	\$318		\$318		\$318
Clerk-Elections	142	0.384 %	\$981		\$981	\$10	\$991
Tahoe General Services	57	0.154 %	\$394		\$394	\$4	\$398
Treasurer	105	0.284 %	\$726		\$726		\$726
Telecommunications	285	0.771 %	\$1,969		\$1,969		\$1,969
General Services	358	0.969 %	\$2,474		\$2,474		\$2,474
Technology Services	140	0.379 %	\$967		\$967		\$967
Human Resources	92	0.249 %	\$636		\$636		\$636
Records Management	127	0.344 %	\$878		\$878		\$878
Sheriff Administration	103	0.279 %	\$712		\$712	\$7	\$719
Sheriff Administration Services	1,224	3.313 %	\$8,457		\$8,457	\$82	\$8,539
Sheriff-General Investigation	61	0.165 %	\$421		\$421	\$4	\$425
Sheriff Patrol/Traffic	3	0.008 %	\$21		\$21		\$21
Sheriff Vehicles	131	0.355 %	\$905		\$905	\$9	\$914
Sheriff Coroner	14	0.038 %	\$97		\$97	\$1	\$98
Sheriff Operations/Patrol	112	0.303 %	\$774		\$774	\$8	\$782
Tri-Net	29	0.078 %	\$200		\$200	\$2	\$202
Animal Care & Services	855	2.314 %	\$5,908		\$5,908	\$58	\$5,966
Court Clerk	78	0.211 %	\$539		\$539	\$5	\$544
District Court 1	194	0.525 %	\$1,340		\$1,340	\$13	\$1,353
District Court II	227	0.614 %	\$1,568		\$1,568	\$15	\$1,583
CASA	35	0.095 %	\$242		\$242	\$2	\$244
SAFE	52	0.141 %	\$359		\$359	\$4	\$363
Public Guardian Administration	54	0.146 %	\$373		\$373	\$4	\$377
District Attorney	261	0.706 %	\$1,803		\$1,803		\$1,803
DA Child Support	46	0.125 %	\$318		\$318	\$3	\$321
Public Defender	36	0.097 %	\$249		\$249	\$2	\$251
Juvenile Probation	138	0.374 %	\$954		\$954	\$9	\$963
JPO Detention Center	90	0.244 %	\$622		\$622	\$6	\$628
Court Computer System	133	0.360 %	\$919		\$919	\$9	\$928
East Fork Justice Court	203	0.549 %	\$1,403		\$1,403	\$14	\$1,417
Tahoe Justice Court	126	0.341 %	\$871		\$871	\$8	\$879
Alternative Sentencing	224	0.606 %	\$1,548		\$1,548	\$15	\$1,563
East Fork Constable	8	0.022 %	\$55		\$55	\$1	\$56

**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>
Tahoe Constable	7	0.019 %	\$48		\$48		\$48
Security	9	0.024 %	\$62		\$62	\$1	\$63
Community Development Admin	170	0.460 %	\$1,175		\$1,175	\$11	\$1,186
Community Development Building Dept	36	0.097 %	\$249		\$249	\$2	\$251
Community Development Planning	131	0.355 %	\$905		\$905	\$9	\$914
Community Development Engineering	31	0.084 %	\$214		\$214	\$2	\$216
Weed Control	305	0.826 %	\$2,107		\$2,107	\$21	\$2,128
FD202 NV Cooperative Ext	187	0.506 %	\$1,292		\$1,292	\$13	\$1,305
FD215 Medical Asst to Indigents	280	0.758 %	\$1,935		\$1,935	\$19	\$1,954
FD222 Law Library	19	0.051 %	\$131		\$131	\$1	\$132
FD232 Road Operating	544	1.473 %	\$3,759		\$3,759	\$37	\$3,796
FD234 Room Tax Admin	96	0.260 %	\$663		\$663	\$6	\$669
FD234 Library	1,248	3.378 %	\$8,623		\$8,623	\$84	\$8,707
FD234 Parks Operations	1,114	3.015 %	\$7,697		\$7,697	\$75	\$7,772
FD234 Parks Dev	47	0.127 %	\$325		\$325	\$3	\$328
FD234 Parks Temp & Seasonal	15	0.041 %	\$104		\$104	\$1	\$105
FD234 Recreation	743	2.011 %	\$5,134		\$5,134	\$50	\$5,184
FD234 Rec Temp & Seasonal	6	0.016 %	\$41		\$41		\$41
FD234 Kahle Community Center	555	1.502 %	\$3,835		\$3,835	\$37	\$3,872
FD236 Tahoe/Douglas Trans Dist	27	0.073 %	\$187		\$187	\$2	\$189
FD240 Justice Court Admin Assess	37	0.100 %	\$256		\$256	\$2	\$258
FD242 China Spring Youth Camp	920	2.490 %	\$6,357		\$6,357	\$62	\$6,419
FD244 Western NV Regional Youth	4	0.011 %	\$28		\$28		\$28
FD245 Erosion Control TRPA	30	0.081 %	\$207		\$207	\$2	\$209
FD255 911 Emergency Svcs	378	1.023 %	\$2,612		\$2,612	\$25	\$2,637
FD256 Surcharge	65	0.176 %	\$449		\$449	\$4	\$453
FD260 Senior Services Program	849	2.298 %	\$5,866		\$5,866	\$57	\$5,923
FD309 Risk Management	165	0.447 %	\$1,140		\$1,140		\$1,140
FD310 Self Insurance Dental	24	0.065 %	\$166		\$166	\$2	\$168
FD313.821 Vehicle Replacement	71	0.192 %	\$491		\$491	\$5	\$496
FD316 Zephyr Water Utility Dist	591	1.600 %	\$4,084		\$4,084	\$40	\$4,124
FD319 Cave Rock/Uppaway Water Sys	600	1.624 %	\$4,146		\$4,146	\$40	\$4,186
FD320 Skyland Water System	428	1.159 %	\$2,957		\$2,957	\$29	\$2,986
FD325 Sewer Utility	790	2.138 %	\$5,459		\$5,459	\$53	\$5,512
FD405 Ad Val Capital Projects	3	0.008 %	\$21		\$21		\$21
FD410 County Construction	130	0.352 %	\$898		\$898	\$9	\$907
FD430 Regional Transportation	102	0.276 %	\$705		\$705	\$7	\$712
FD541 Co Debt/Other Resources	18	0.049 %	\$124		\$124	\$1	\$125
FD605 Dc Redevelopment Admin	12	0.032 %	\$83		\$83	\$1	\$84
FD606 Dc Redevelopment Cap Proj	13	0.035 %	\$90		\$90	\$1	\$91
FD610 Gardnerville Town	1,118	3.026 %	\$7,725		\$7,725	\$75	\$7,800

**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>
FD611 Gardnerville Health & San	1,159	3.137 %	\$8,008		\$8,008	\$78	\$8,086
FD620 Genoa Town	757	2.049 %	\$5,231		\$5,231	\$51	\$5,282
FD630 Minden Town	1,179	3.191 %	\$8,146		\$8,146	\$79	\$8,225
FD636 Minden Cap Equip	26	0.070 %	\$180		\$180	\$2	\$182
FD639 Minden Wholesale Water Utly	356	0.964 %	\$2,460		\$2,460	\$24	\$2,484
FD640 Minden Town Water	406	1.099 %	\$2,805		\$2,805	\$27	\$2,832
FD650 East Fork Fire	3,153	8.535 %	\$21,786		\$21,786	\$212	\$21,998
FD651 Effph Emergency Fund	8	0.022 %	\$55		\$55	\$1	\$56
FD652 Effph Equip Res	45	0.122 %	\$311		\$311	\$3	\$314
FD653 Paramedics	101	0.273 %	\$698		\$698	\$7	\$705
FD885 Mosquito District	276	0.747 %	\$1,907		\$1,907	\$19	\$1,926
All Other	2,835	7.674 %	\$19,589		\$19,589	\$191	\$19,780
Sheriff Jail	690	1.868 %	\$4,768		\$4,768	\$46	\$4,814
Building Services	949	2.569 %	\$6,557		\$6,557		\$6,557
FD204 Airport	546	1.478 %	\$3,773		\$3,773	\$37	\$3,810
FD214 St MV Accident Indigent	4	0.011 %	\$28		\$28		\$28
FD234 Prom Room Tax	104	0.282 %	\$719		\$719	\$7	\$726
FD420 Park Resident Const Tax	2	0.005 %	\$14		\$14		\$14
FD440 Capital Projects	1,241	3.359 %	\$8,575		\$8,575	\$84	\$8,659
FD635 Minden Trash	585	1.584 %	\$4,042		\$4,042	\$39	\$4,081
FD313.829 Vehicle Maintenance	2,193	5.936 %	\$15,153		\$15,153	\$148	\$15,301
Sheriff Cops Grant	1	0.003 %	\$7		\$7		\$7
FD210 DC Water District	14	0.038 %	\$97		\$97	\$1	\$98
FD211 Solid Waste Management	496	1.343 %	\$3,427		\$3,427	\$33	\$3,460
FD216 Social Services	641	1.735 %	\$4,429		\$4,429	\$43	\$4,472
FD326 Carson Valley Water Utility	984	2.668 %	\$6,794		\$6,794	\$69	\$6,863
<b>Total</b>	<b>36,943</b>	<b>100.000 %</b>	<b>\$255,261</b>		<b>\$255,261</b>	<b>\$2,306</b>	<b>\$257,567</b>

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

Source: Heather/Kathy Lewis

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	900	1.614 %	\$1,342		\$1,342	\$15	\$1,357
Treasurer	453	0.812 %	\$676		\$676		\$676
Court Clerk	548	0.983 %	\$817		\$817	\$9	\$826
Tahoe General Services	315	0.565 %	\$470		\$470	\$5	\$475
East Fork Justice Court	600	1.076 %	\$895		\$895	\$10	\$905
Tahoe Justice Court	500	0.897 %	\$746		\$746	\$9	\$755
District Attorney	1,710	3.066 %	\$2,551		\$2,551		\$2,551
DA Child Support	450	0.807 %	\$671		\$671	\$8	\$679
District Court 1	200	0.359 %	\$298		\$298	\$3	\$301
District Court II	200	0.359 %	\$298		\$298	\$3	\$301
CASA	175	0.314 %	\$261		\$261	\$3	\$264
Juvenile Probation	1,000	1.793 %	\$1,492		\$1,492	\$17	\$1,509
JPO Detention Center	695	1.246 %	\$1,037		\$1,037	\$12	\$1,049
Court Computer System	100	0.179 %	\$149		\$149	\$2	\$151
East Fork Constable	100	0.179 %	\$149		\$149	\$2	\$151
Tahoe Constable	285	0.511 %	\$425		\$425	\$5	\$430
Records Management	200	0.359 %	\$298		\$298		\$298
Recorder	600	1.076 %	\$895		\$895	\$10	\$905
Sheriff Administration	11,803	21.165 %	\$17,606		\$17,606	\$201	\$17,807
County Administration	485	0.870 %	\$723		\$723		\$723
Human Resources	435	0.780 %	\$649		\$649		\$649
Community Development Admin	410	0.735 %	\$612		\$612	\$7	\$619
Community Development Building Dept	500	0.897 %	\$746		\$746	\$9	\$755
Community Development Planning	600	1.076 %	\$895		\$895	\$10	\$905
Community Development Engineering	425	0.762 %	\$634		\$634	\$7	\$641
Geographic Information Systems	525	0.941 %	\$783		\$783		\$783
Telecommunications	345	0.619 %	\$515		\$515		\$515
Technology Services	950	1.704 %	\$1,417		\$1,417		\$1,417
FD255 911 Emergency Svcs	1,980	3.551 %	\$2,953		\$2,953	\$34	\$2,987
Weed Control	500	0.897 %	\$746		\$746	\$9	\$755
FD202 NV Cooperative Ext	205	0.368 %	\$306		\$306	\$3	\$309
FD210 DC Water District	48	0.086 %	\$72		\$72	\$1	\$73
FD211 Solid Waste Management	49	0.088 %	\$73		\$73	\$1	\$74
FD216 Social Services	837	1.501 %	\$1,249		\$1,249	\$14	\$1,263
FD232 Road Operating	865	1.551 %	\$1,290		\$1,290	\$15	\$1,305
FD242 China Spring Youth Camp	3,650	6.545 %	\$5,445		\$5,445	\$62	\$5,507
FD260 Senior Services Program	1,403	2.516 %	\$2,093		\$2,093	\$24	\$2,117
FD313.821 Vehicle Replacement	100	0.179 %	\$149		\$149	\$2	\$151
FD316 Zephyr Water Utility Dist	189	0.339 %	\$282		\$282	\$3	\$285
FD319 Cave Rock/Uppaway Water Sys	210	0.377 %	\$313		\$313	\$4	\$317
FD320 Skyland Water System	137	0.246 %	\$204		\$204	\$2	\$206

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	522	0.936 %	\$779		\$779	\$9	\$788
FD430 Regional Transportation	115	0.206 %	\$172		\$172	\$2	\$174
FD650 East Fork Fire	7,253	13.006 %	\$10,819		\$10,819	\$124	\$10,943
FD610 Gardnerville Town	1,400	2.510 %	\$2,088		\$2,088	\$24	\$2,112
FD620 Genoa Town	262	0.470 %	\$391		\$391	\$4	\$395
FD630 Minden Town	1,495	2.681 %	\$2,230		\$2,230	\$25	\$2,255
Clerk	436	0.782 %	\$650		\$650		\$650
FD309 Risk Management	85	0.152 %	\$127		\$127		\$127
Economic Development	100	0.179 %	\$149		\$149	\$2	\$151
General Services	126	0.226 %	\$188		\$188		\$188
Animal Care & Services	407	0.730 %	\$607		\$607	\$7	\$614
FD234 Parks Operations	622	1.115 %	\$928		\$928	\$11	\$939
FD234 Rec Temp & Seasonal	1,249	2.240 %	\$1,863		\$1,863	\$21	\$1,884
FD234 Parks Temp & Seasonal	561	1.006 %	\$837		\$837	\$10	\$847
FD234 Recreation	740	1.327 %	\$1,104		\$1,104	\$13	\$1,117
FD234 Kahle Community Center	1,005	1.802 %	\$1,499		\$1,499	\$17	\$1,516
Alternative Sentencing	448	0.803 %	\$668		\$668	\$8	\$676
Security	249	0.447 %	\$371		\$371	\$4	\$375
FD234 Library	1,430	2.564 %	\$2,133		\$2,133	\$24	\$2,157
Building Services	256	0.459 %	\$382		\$382		\$382
FD324 Regional Water Fund	43	0.077 %	\$64		\$64	\$1	\$65
FD326 Carson Valley Water Utility	694	1.244 %	\$1,035		\$1,035	\$12	\$1,047
FD313.829 Vehicle Maintenance	502	0.900 %	\$749		\$749	\$9	\$758
Public Works Engineering	59	0.106 %	\$88		\$88		\$88
FD236 Tahoe/Douglas Trans Dist	10	0.018 %	\$15		\$15		\$15
FD605 Dc Redevelopment Admin	15	0.026 %	\$23		\$23		\$23
<b>Total</b>	<b>55,766</b>	<b>100.000 %</b>	<b>\$83,184</b>		<b>\$83,184</b>	<b>\$848</b>	<b>\$84,032</b>

(A) Alloc basis: Full Time Equivalent (FTE) by GF Departments and Funds (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

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	3,002	0.092 %	\$47		\$47	\$1	\$48
FD242 China Spring Youth Camp	299,726	9.195 %	\$4,663		\$4,663	\$53	\$4,716
District Attorney							
Public Works Administration	36,614	1.123 %	\$570		\$570	\$6	\$576
FD260 Senior Services Program	970,887	29.784 %	\$15,105		\$15,105	\$171	\$15,276
Sheriff Administration	465,973	14.295 %	\$7,250		\$7,250	\$82	\$7,332
FD216 Social Services	272,556	8.361 %	\$4,240		\$4,240	\$48	\$4,288
All Other	298	0.009 %	\$5		\$5		\$5
DA Child Support	256,799	7.878 %	\$3,995		\$3,995	\$45	\$4,040
FD234 Library	3,500	0.107 %	\$54		\$54	\$1	\$55
FD650 East Fork Fire	334,902	10.274 %	\$5,210		\$5,210	\$59	\$5,269
CASA							
Juvenile Probation	25,000	0.767 %	\$389		\$389	\$4	\$393
FD204 Airport	558,067	17.120 %	\$8,682		\$8,682	\$98	\$8,780
FD232 Road Operating	32,444	0.995 %	\$505		\$505	\$6	\$511
<b>Total</b>	<u>3,259,768</u>	<u>100.000 %</u>	<u>\$50,715</u>		<u>\$50,715</u>	<u>\$574</u>	<u>\$51,289</u>

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

Source: Heather/Kathy Lewis

**Finance  
Detail allocation of  
Capital Asset Accounting**

<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>
FD635 Minden Trash	19	0.593 %	\$301		\$301	\$4	\$305
County Commissioners	190	5.928 %	\$3,013		\$3,013	\$36	\$3,049
Geographic Information Systems	7	0.218 %	\$111		\$111		\$111
Clerk	5	0.156 %	\$79		\$79		\$79
Clerk-Elections	1	0.031 %	\$16		\$16		\$16
Treasurer	3	0.094 %	\$48		\$48		\$48
Telecommunications	58	1.810 %	\$920		\$920		\$920
General Services	3	0.094 %	\$48		\$48		\$48
Technology Services	49	1.529 %	\$777		\$777		\$777
Human Resources	1	0.031 %	\$16		\$16		\$16
Records Management	6	0.187 %	\$95		\$95		\$95
Sheriff Administration	288	8.986 %	\$4,567		\$4,567	\$54	\$4,621
District Attorney	3	0.094 %	\$48		\$48		\$48
Tahoe Justice Court	3	0.094 %	\$48		\$48	\$1	\$49
Alternative Sentencing	3	0.094 %	\$48		\$48	\$1	\$49
East Fork Constable	1	0.031 %	\$16		\$16		\$16
Tahoe Constable	1	0.031 %	\$16		\$16		\$16
Community Development Admin	3	0.094 %	\$48		\$48	\$1	\$49
Public Works Administration	4	0.125 %	\$63		\$63	\$1	\$64
Weed Control	8	0.250 %	\$127		\$127	\$1	\$128
FD202 NV Cooperative Ext	5	0.156 %	\$79		\$79	\$1	\$80
FD204 Airport	88	2.746 %	\$1,395		\$1,395	\$16	\$1,411
FD211 Solid Waste Management	14	0.437 %	\$222		\$222	\$3	\$225
FD232 Road Operating	85	2.652 %	\$1,348		\$1,348	\$16	\$1,364
FD234 Library	43	1.342 %	\$682		\$682	\$8	\$690
FD234 Parks Operations	268	8.362 %	\$4,250		\$4,250	\$50	\$4,300
FD234 Recreation	48	1.498 %	\$761		\$761	\$9	\$770
FD242 China Spring Youth Camp	62	1.934 %	\$983		\$983	\$12	\$995
FD245 Erosion Control TRPA	6	0.187 %	\$95		\$95	\$1	\$96
FD255 911 Emergency Svcs	22	0.686 %	\$349		\$349	\$4	\$353
FD260 Senior Services Program	32	0.998 %	\$507		\$507	\$6	\$513
FD430 Regional Transportation	1	0.031 %	\$16		\$16		\$16
FD610 Gardnerville Town	64	1.997 %	\$1,015		\$1,015	\$12	\$1,027
FD620 Genoa Town	33	1.030 %	\$523		\$523	\$6	\$529
FD630 Minden Town	111	3.463 %	\$1,760		\$1,760	\$21	\$1,781
FD650 East Fork Fire	243	7.582 %	\$3,853		\$3,853	\$45	\$3,898
FD611 Gardnerville Health & San	71	2.215 %	\$1,126		\$1,126	\$13	\$1,139
Animal Care & Services	2	0.062 %	\$32		\$32		\$32
Emergency Management	11	0.343 %	\$174		\$174	\$2	\$176
Court Computer System	22	0.686 %	\$349		\$349	\$4	\$353
FD653 Paramedics	41	1.279 %	\$650		\$650	\$8	\$658

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>
Recorder	10	0.312 %	\$159		\$159	\$2	\$161
FD313.821 Vehicle Replacement	77	2.402 %	\$1,221		\$1,221	\$14	\$1,235
FD313.829 Vehicle Maintenance	15	0.468 %	\$238		\$238	\$3	\$241
FD316 Zephyr Water Utility Dist	80	2.496 %	\$1,269		\$1,269	\$15	\$1,284
FD319 Cave Rock/Uppaway Water Sys	113	3.526 %	\$1,792		\$1,792	\$21	\$1,813
FD320 Skyland Water System	68	2.122 %	\$1,078		\$1,078	\$13	\$1,091
FD324 Regional Water Fund	15	0.468 %	\$238		\$238	\$3	\$241
FD325 Sewer Utility	204	6.365 %	\$3,235		\$3,235	\$38	\$3,273
FD613 Gardnerville Debt	24	0.749 %	\$381		\$381	\$4	\$385
FD640 Minden Town Water	259	8.081 %	\$4,107		\$4,107	\$48	\$4,155
FD639 Minden Wholesale Water Utly	46	1.435 %	\$729		\$729	\$9	\$738
FD326 Carson Valley Water Utility	366	11.420 %	\$5,803		\$5,803	\$68	\$5,871
<b>Total</b>	<b>3,205</b>	<b>100.000 %</b>	<b>\$50,824</b>		<b>\$50,824</b>	<b>\$574</b>	<b>\$51,398</b>

(A) Alloc basis: Capital Asset Count 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 Administration	885,916	0.940 %	\$942		\$942		\$942
Economic Development	288,883	0.306 %	\$307		\$307	\$9	\$316
Geographic Information Systems	479,512	0.509 %	\$510		\$510		\$510
Assessor	823,292	0.873 %	\$875		\$875	\$27	\$902
Recorder	484,516	0.514 %	\$515		\$515	\$16	\$531
County Commissioners	458,118	0.486 %	\$487		\$487	\$15	\$502
Clerk-Elections	107,542	0.114 %	\$114		\$114	\$3	\$117
Tahoe General Services	257,126	0.273 %	\$273		\$273	\$8	\$281
Treasurer	480,667	0.510 %	\$511		\$511		\$511
Telecommunications	569,616	0.604 %	\$606		\$606		\$606
General Services	1,721,360	1.826 %	\$1,830		\$1,830		\$1,830
Technology Services	1,215,520	1.289 %	\$1,292		\$1,292		\$1,292
Human Resources	535,169	0.568 %	\$569		\$569		\$569
Records Management	158,209	0.168 %	\$168		\$168		\$168
Sheriff Administration	949,875	1.007 %	\$1,010		\$1,010	\$31	\$1,041
Sheriff Administration Services	1,159,478	1.230 %	\$1,233		\$1,233	\$37	\$1,270
Sheriff Jail	4,062,087	4.308 %	\$4,318		\$4,318	\$131	\$4,449
Sheriff-General Investigation	1,658,108	1.759 %	\$1,763		\$1,763	\$54	\$1,817
Sheriff Patrol/Traffic	345,899	0.367 %	\$368		\$368	\$11	\$379
Sheriff Vehicles	694,281	0.736 %	\$738		\$738	\$22	\$760
Sheriff Coroner	127,500	0.135 %	\$136		\$136	\$4	\$140
Sheriff Operations/Patrol	5,126,283	5.437 %	\$5,450		\$5,450	\$166	\$5,616
Tri-Net	147,615	0.157 %	\$157		\$157	\$5	\$162
Animal Care & Services	328,019	0.348 %	\$349		\$349	\$11	\$360
Court Clerk	451,160	0.478 %	\$480		\$480	\$15	\$495
District Court 1	263,341	0.279 %	\$280		\$280	\$9	\$289
District Court II	296,349	0.314 %	\$315		\$315	\$10	\$325
CASA	135,666	0.144 %	\$144		\$144	\$4	\$148
SAFE	74,808	0.079 %	\$80		\$80	\$2	\$82
Public Guardian Administration	90,976	0.096 %	\$97		\$97	\$3	\$100
Bailiff	305,150	0.324 %	\$324		\$324	\$10	\$334
District Attorney	2,098,931	2.226 %	\$2,231		\$2,231		\$2,231
DA Child Support	397,651	0.422 %	\$423		\$423	\$13	\$436
Public Defender	632,500	0.671 %	\$672		\$672	\$20	\$692
Juvenile Probation	1,233,341	1.308 %	\$1,311		\$1,311	\$40	\$1,351
JPO Detention Center	545,427	0.578 %	\$580		\$580	\$18	\$598
Court Computer System	235,349	0.250 %	\$250		\$250	\$8	\$258
East Fork Justice Court	581,001	0.616 %	\$618		\$618	\$19	\$637
Tahoe Justice Court	498,440	0.529 %	\$530		\$530	\$16	\$546
Alternative Sentencing	608,550	0.645 %	\$647		\$647	\$20	\$667
East Fork Constable	141,709	0.150 %	\$151		\$151	\$5	\$156

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>
Tahoe Constable	126,322	0.134 %	\$134		\$134	\$4	\$138
Security	139,138	0.148 %	\$148		\$148	\$4	\$152
Community Development Admin	412,352	0.437 %	\$438		\$438	\$13	\$451
Community Development Building Dept	493,892	0.524 %	\$525		\$525	\$16	\$541
Community Development Planning	443,747	0.471 %	\$472		\$472	\$14	\$486
Community Development Engineering	486,447	0.516 %	\$517		\$517	\$16	\$533
Building Services	885,364	0.939 %	\$941		\$941		\$941
Weed Control	650,515	0.690 %	\$692		\$692	\$21	\$713
FD202 NV Cooperative Ext	313,915	0.333 %	\$334		\$334	\$10	\$344
FD204 Airport	1,021,458	1.083 %	\$1,086		\$1,086	\$33	\$1,119
FD210 DC Water District	92,517	0.098 %	\$98		\$98	\$3	\$101
FD211 Solid Waste Management	305,591	0.324 %	\$325		\$325	\$10	\$335
FD215 Medical Asst to Indigents	2,318,181	2.459 %	\$2,464		\$2,464	\$75	\$2,539
FD216 Social Services	1,749,120	1.855 %	\$1,859		\$1,859	\$57	\$1,916
FD222 Law Library	74,281	0.079 %	\$79		\$79	\$2	\$81
FD232 Road Operating	1,511,721	1.603 %	\$1,607		\$1,607	\$49	\$1,656
FD234 Room Tax Admin	504,841	0.535 %	\$537		\$537	\$16	\$553
FD236 Tahoe/Douglas Trans Dist	153,179	0.162 %	\$163		\$163	\$5	\$168
FD240 Justice Court Admin Assess	63,190	0.067 %	\$67		\$67	\$2	\$69
FD242 China Spring Youth Camp	4,280,770	4.540 %	\$4,551		\$4,551	\$138	\$4,689
FD245 Erosion Control TRPA	65,897	0.070 %	\$70		\$70	\$2	\$72
FD255 911 Emergency Svcs	1,723,456	1.828 %	\$1,832		\$1,832	\$56	\$1,888
FD256 Surcharge	180,336	0.191 %	\$192		\$192	\$6	\$198
FD260 Senior Services Program	1,514,148	1.606 %	\$1,610		\$1,610	\$49	\$1,659
FD310 Self Insurance Dental	455,000	0.483 %	\$484		\$484	\$15	\$499
FD313.821 Vehicle Replacement	267,047	0.283 %	\$284		\$284	\$9	\$293
FD315 Ridgeview Water System	20						
FD316 Zephyr Water Utility Dist	333,720	0.354 %	\$355		\$355	\$11	\$366
FD319 Cave Rock/Uppaway Water Sys	468,551	0.497 %	\$498		\$498	\$15	\$513
FD320 Skyland Water System	303,045	0.321 %	\$322		\$322	\$10	\$332
FD325 Sewer Utility	1,179,261	1.251 %	\$1,254		\$1,254	\$38	\$1,292
FD405 Ad Val Capital Projects	85,108	0.090 %	\$90		\$90	\$3	\$93
FD410 County Construction	960,911	1.019 %	\$1,022		\$1,022	\$31	\$1,053
FD430 Regional Transportation	2,357,798	2.501 %	\$2,507		\$2,507	\$76	\$2,583
FD541 Co Debt/Other Resources	232,242	0.246 %	\$247		\$247	\$8	\$255
FD605 Dc Redevelopment Admin	184,079	0.195 %	\$196		\$196	\$6	\$202
FD610 Gardnerville Town	1,145,805	1.215 %	\$1,218		\$1,218	\$37	\$1,255
FD611 Gardnerville Health & San	837,485	0.888 %	\$890		\$890	\$27	\$917
FD613 Gardnerville Debt	200						
FD620 Genoa Town	482,588	0.512 %	\$513		\$513	\$16	\$529
FD630 Minden Town	1,530,280	1.623 %	\$1,627		\$1,627	\$49	\$1,676

**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>
FD635 Minden Trash	622,900	0.661 %	\$662		\$662	\$20	\$682
FD639 Minden Wholesale Water Utly	794,186	0.842 %	\$844		\$844	\$26	\$870
FD640 Minden Town Water	862,000	0.914 %	\$916		\$916	\$28	\$944
FD650 East Fork Fire	11,457,856	12.152 %	\$12,181		\$12,181	\$370	\$12,551
FD652 Effph Equip Res	1,164	0.001 %	\$1		\$1		\$1
FD653 Paramedics	15,000	0.016 %	\$16		\$16		\$16
FD234 Library	1,522,871	1.615 %	\$1,619		\$1,619	\$49	\$1,668
FD234 Parks Operations	1,246,438	1.322 %	\$1,325		\$1,325	\$40	\$1,365
FD234 Parks Dev	68,960	0.073 %	\$73		\$73	\$2	\$75
FD234 Parks Temp & Seasonal	232,646	0.247 %	\$247		\$247	\$8	\$255
FD234 Recreation	943,497	1.001 %	\$1,003		\$1,003	\$31	\$1,034
FD234 Rec Temp & Seasonal	344,903	0.366 %	\$367		\$367	\$11	\$378
FD234 Kahle Community Center	712,545	0.756 %	\$758		\$758	\$23	\$781
Clerk	380,369	0.403 %	\$404		\$404		\$404
Project Management	436						
FD309 Risk Management	2,995,853	3.177 %	\$3,185		\$3,185		\$3,185
FD244 Western NV Regional Youth	556,353	0.590 %	\$591		\$591	\$18	\$609
Sheriff Records	471,534	0.500 %	\$501		\$501	\$15	\$516
Sheriff Cops Grant	207,522	0.220 %	\$221		\$221	\$7	\$228
Sheriff Grants	114,974	0.122 %	\$122		\$122	\$4	\$126
Public Works Engineering	14,933	0.016 %	\$16		\$16		\$16
FD324 Regional Water Fund	581,065	0.616 %	\$618		\$618	\$19	\$637
FD651 Effph Emergency Fund	397,215	0.421 %	\$422		\$422	\$13	\$435
FD214 St MV Accident Indigent	360,058	0.382 %	\$383		\$383	\$12	\$395
FD234 Prom Room Tax	4,321,514	4.583 %	\$4,594		\$4,594	\$140	\$4,734
FD885 Mosquito District	509,375	0.540 %	\$542		\$542	\$16	\$558
FD326 Carson Valley Water Utility	1,511,552	1.603 %	\$1,607		\$1,607	\$49	\$1,656
FD313.829 Vehicle Maintenance	1,009,642	1.071 %	\$1,073		\$1,073	\$33	\$1,106
FD636 Minden Cap Equip	40,800	0.047 %	\$43		\$43	(\$1)	\$42
<b>Total</b>	<b>94,286,619</b>	<b>100.000 %</b>	<b>\$100,236</b>		<b>\$100,236</b>	<b>\$2,647</b>	<b>\$102,883</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 %	\$49,850		\$49,850	\$566	\$50,416
Total	100	100.000 %	\$49,850		\$49,850	\$566	\$50,416

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

Source:

Finance  
Detail allocation of  
Strategic Planning 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>
FD605 Dc Redevelopment Admin	46,782	0.068 %	\$48		\$48	\$2	\$50
FD541 Co Debt/Other Resources	4,654	0.007 %	\$5		\$5		\$5
FD430 Regional Transportation	826,942	1.194 %	\$856		\$856	\$30	\$886
FD410 County Construction	461,163	0.666 %	\$477		\$477	\$17	\$494
FD325 Sewer Utility	963,254	1.391 %	\$997		\$997	\$35	\$1,032
FD324 Regional Water Fund	631,799	0.912 %	\$654		\$654	\$23	\$677
FD320 Skyland Water System	248,678	0.359 %	\$257		\$257	\$9	\$266
FD319 Cave Rock/Uppaway Water Sys	384,078	0.555 %	\$398		\$398	\$14	\$412
FD316 Zephyr Water Utility Dist	306,032	0.442 %	\$317		\$317	\$11	\$328
FD315 Ridgeview Water System	1						
FD313.821 Vehicle Replacement	263,551	0.381 %	\$273		\$273	\$9	\$282
FD310 Self Insurance Dental	422,596	0.610 %	\$437		\$437	\$15	\$452
FD256 Surcharge	81,025	0.117 %	\$84		\$84	\$3	\$87
FD255 911 Emergency Svcs	1,782,039	2.574 %	\$1,844		\$1,844	\$64	\$1,908
FD245 Erosion Control TRPA	43,784	0.063 %	\$45		\$45	\$2	\$47
FD240 Justice Court Admin Assess	29,186	0.042 %	\$30		\$30	\$1	\$31
FD236 Tahoe/Douglas Trans Dist	149,999	0.217 %	\$155		\$155	\$5	\$160
FD232 Road Operating	1,471,900	2.126 %	\$1,523		\$1,523	\$53	\$1,576
FD222 Law Library	20,296	0.029 %	\$21		\$21	\$1	\$22
FD215 Medical Asst to Indigents	1,177,157	1.700 %	\$1,218		\$1,218	\$42	\$1,260
FD211 Solid Waste Management	241,790	0.349 %	\$250		\$250	\$9	\$259
FD210 DC Water District	89,939	0.130 %	\$93		\$93	\$3	\$96
FD202 NV Cooperative Ext	244,181	0.353 %	\$253		\$253	\$9	\$262
Public Works Engineering	17,090	0.025 %	\$18		\$18	\$1	\$19
Building Services	892,012	1.288 %	\$923		\$923		\$923
Community Development Engineering	479,137	0.692 %	\$496		\$496	\$17	\$513
Community Development Planning	409,787	0.592 %	\$424		\$424	\$15	\$439
Community Development Building Dept	480,958	0.695 %	\$498		\$498	\$17	\$515
Security	133,109	0.192 %	\$138		\$138	\$5	\$143
Tahoe Constable	108,704	0.157 %	\$113		\$113	\$4	\$117
East Fork Constable	142,859	0.206 %	\$148		\$148	\$5	\$153
Alternative Sentencing	591,698	0.855 %	\$612		\$612	\$21	\$633
Court Computer System	235,832	0.341 %	\$244		\$244	\$8	\$252
Public Defender	631,324	0.912 %	\$653		\$653	\$23	\$676
Bailiff	265,792	0.384 %	\$275		\$275	\$10	\$285
Public Guardian Administration	88,537	0.128 %	\$92		\$92	\$3	\$95
SAFE	90,141	0.130 %	\$93		\$93	\$3	\$96
Tri-Net	125,679	0.182 %	\$130		\$130	\$5	\$135
Sheriff Operations/Patrol	5,060,643	7.309 %	\$5,237		\$5,237	\$182	\$5,419
Sheriff Coroner	110,456	0.160 %	\$114		\$114	\$4	\$118
Sheriff Grants	114,733	0.166 %	\$119		\$119	\$4	\$123

**Finance  
Detail allocation of  
Strategic Planning Support**

<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 Vehicles	705,439	1.019 %	\$730		\$730	\$25	\$755
Sheriff Patrol/Traffic	342,744	0.495 %	\$355		\$355	\$12	\$367
Sheriff-General Investigation	1,674,959	2.419 %	\$1,733		\$1,733	\$60	\$1,793
Sheriff Cops Grant	189,616	0.274 %	\$196		\$196	\$7	\$203
Sheriff Jail	4,126,487	5.959 %	\$4,271		\$4,271	\$148	\$4,419
Sheriff Records	470,760	0.680 %	\$487		\$487	\$17	\$504
Sheriff Administration	977,266	1.411 %	\$1,011		\$1,011	\$35	\$1,046
Records Management	158,907	0.229 %	\$164		\$164		\$164
Tahoe General Services	290,762	0.420 %	\$301		\$301	\$10	\$311
FD234 Room Tax Admin	504,841	0.729 %	\$522		\$522	\$18	\$540
FD260 Senior Services Program	1,527,592	2.206 %	\$1,581		\$1,581	\$55	\$1,636
FD204 Airport	667,292	0.964 %	\$691		\$691	\$24	\$715
FD216 Social Services	1,257,469	1.816 %	\$1,301		\$1,301	\$45	\$1,346
Weed Control	636,861	0.920 %	\$659		\$659	\$23	\$682
CASA	128,859	0.186 %	\$133		\$133	\$5	\$138
Community Development Admin	401,746	0.580 %	\$416		\$416	\$14	\$430
Tahoe Justice Court	448,736	0.648 %	\$464		\$464	\$16	\$480
East Fork Justice Court	571,938	0.826 %	\$592		\$592	\$21	\$613
FD242 China Spring Youth Camp	3,847,500	5.557 %	\$3,982		\$3,982	\$138	\$4,120
Juvenile Probation	1,250,629	1.806 %	\$1,294		\$1,294	\$45	\$1,339
JPO Detention Center	515,591	0.745 %	\$534		\$534	\$19	\$553
DA Child Support	366,069	0.529 %	\$379		\$379	\$13	\$392
District Attorney	2,093,797	3.024 %	\$2,167		\$2,167		\$2,167
District Court II	294,408	0.425 %	\$305		\$305	\$11	\$316
District Court 1	260,928	0.377 %	\$270		\$270	\$9	\$279
Court Clerk	433,731	0.626 %	\$449		\$449	\$16	\$465
Animal Care & Services	326,315	0.471 %	\$338		\$338	\$12	\$350
Sheriff Administration Services	1,104,389	1.595 %	\$1,143		\$1,143	\$40	\$1,183
Human Resources	505,371	0.730 %	\$523		\$523		\$523
Technology Services	1,102,623	1.592 %	\$1,141		\$1,141		\$1,141
General Services	1,705,362	2.463 %	\$1,765		\$1,765		\$1,765
Telecommunications	583,973	0.843 %	\$604		\$604		\$604
Treasurer	554,947	0.801 %	\$574		\$574		\$574
Clerk-Elections	84,903	0.123 %	\$88		\$88	\$3	\$91
Public Works Administration	15,945	0.023 %	\$17		\$17	\$1	\$18
FD309 Risk Management	3,034,096	4.382 %	\$3,140		\$3,140		\$3,140
FD244 Western NV Regional Youth	456,862	0.660 %	\$473		\$473	\$16	\$489
FD214 St MV Accident Indigent	360,621	0.521 %	\$373		\$373	\$13	\$386
FD405 Ad Val Capital Projects	84,911	0.123 %	\$88		\$88	\$3	\$91
Public Works Roads	2,795	0.004 %	\$3		\$3		\$3
Public Works Utilities	(6,379)	-0.009%	(\$7)		(\$7)		(\$7)

Finance  
Detail allocation of  
Strategic Planning 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>
FD326 Carson Valley Water Utility	1,461,569	2.111 %	\$1,513		\$1,513	\$52	\$1,565
County Commissioners	465,999	0.673 %	\$482		\$482	\$17	\$499
County Administration	892,744	1.289 %	\$924		\$924		\$924
Project Management	436	0.001 %					
Economic Development	276,137	0.399 %	\$286		\$286	\$10	\$296
Geographic Information Systems	423,036	0.611 %	\$438		\$438		\$438
Assessor	817,878	1.181 %	\$846		\$846	\$29	\$875
Recorder	458,655	0.662 %	\$475		\$475	\$16	\$491
Clerk	362,446	0.523 %	\$375		\$375		\$375
All Other	23,640	0.034 %	\$24		\$24	\$1	\$25
FD234 Prom Room Tax	4,308,858	6.223 %	\$4,459		\$4,459	\$155	\$4,614
FD234 Library	1,476,158	2.132 %	\$1,528		\$1,528	\$53	\$1,581
FD234 Parks Operations	1,198,851	1.731 %	\$1,241		\$1,241	\$43	\$1,284
FD234 Parks Dev	27,004	0.039 %	\$28		\$28	\$1	\$29
FD234 Parks Temp & Seasonal	245,555	0.355 %	\$254		\$254	\$9	\$263
FD234 Recreation	949,581	1.371 %	\$983		\$983	\$34	\$1,017
FD234 Rec Temp & Seasonal	336,521	0.486 %	\$348		\$348	\$12	\$360
FD234 Kahle Community Center	669,382	0.967 %	\$693		\$693	\$24	\$717
FD313.829 Vehicle Maintenance	917,726	1.321 %	\$954		\$954	\$29	\$983
<b>Total</b>	<b>69,243,154</b>	<b>100.000 %</b>	<b>\$71,663</b>		<b>\$71,663</b>	<b>\$2,043</b>	<b>\$73,706</b>

(A) Alloc basis: Total 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>Accounts Payable</u>	<u>Payroll</u>	<u>Grant Administration</u>	<u>Capital Asset Accounting</u>	<u>Debt Management</u>	<u>Room Tax Administration</u>
Geographic Information Systems Clerk	\$5,528	\$1,316	\$1,693	\$677	\$783		\$111	\$510	
Treasurer	\$4,213	\$1,044	\$1,343	\$318	\$650		\$79	\$404	
Telecommunications	\$5,551	\$1,319	\$1,697	\$726	\$676		\$48	\$511	
General Services	\$8,188	\$1,563	\$2,011	\$1,969	\$515		\$920	\$606	
County Administration	\$17,105	\$4,724	\$6,076	\$2,474	\$188		\$48	\$1,830	
Technology Services	\$8,645	\$2,432	\$3,127	\$497	\$723			\$942	
Human Resources	\$13,221	\$3,336	\$4,291	\$967	\$1,417		\$777	\$1,292	
Records Management	\$5,751	\$1,469	\$1,889	\$636	\$649		\$16	\$569	
District Attorney	\$2,595	\$434	\$558	\$878	\$298		\$95	\$168	
Building Services	\$21,970	\$5,761	\$7,409	\$1,803	\$2,551		\$48	\$2,231	
FD309 Risk Management	\$14,358	\$2,430	\$3,125	\$6,557	\$382			\$941	
County Commissioners	\$26,390	\$8,223	\$10,575	\$1,140	\$127			\$3,185	
Project Management	\$7,591	\$1,277	\$1,643	\$621			\$3,049	\$502	
Economic Development	\$24	\$1	\$2	\$21					
Assessor	\$3,101	\$806	\$1,036	\$496	\$151			\$316	
Recorder	\$8,898	\$2,296	\$2,952	\$516	\$1,357			\$902	
Clerk-Elections	\$5,720	\$1,351	\$1,737	\$544	\$905		\$161	\$531	
Tahoe General Services	\$1,901	\$300	\$386	\$991			\$16	\$117	
Sheriff Administration	\$3,104	\$717	\$922	\$398	\$475			\$281	
Sheriff Administration Services	\$38,622	\$2,649	\$3,407	\$719	\$17,807	\$7,332	\$4,621	\$1,041	
Sheriff Records	\$18,383	\$3,233	\$4,158	\$8,539				\$1,270	
Sheriff Jail	\$4,026	\$1,315	\$1,691					\$516	
Sheriff Cops Grant	\$39,578	\$11,329	\$14,567	\$4,814				\$4,449	
Sheriff-General Investigation	\$1,762	\$579	\$745	\$7				\$228	
Sheriff Patrol/Traffic	\$14,606	\$4,625	\$5,946	\$425				\$1,817	
Sheriff Vehicles	\$2,972	\$964	\$1,241	\$21				\$379	
Sheriff Grants	\$6,856	\$1,937	\$2,490	\$914				\$760	
Sheriff Coroner	\$982	\$321	\$412					\$126	
Sheriff Operations/Patrol	\$1,169	\$356	\$457	\$98				\$140	
Tri-Net	\$44,498	\$14,297	\$18,384	\$782				\$5,616	
Animal Care & Services	\$1,440	\$412	\$529	\$202				\$162	
Emergency Management	\$9,413	\$915	\$1,176	\$5,966	\$614		\$32	\$360	
Court Clerk	\$176						\$176		
District Court 1	\$5,206	\$1,258	\$1,618	\$544	\$826			\$495	
District Court II	\$3,902	\$735	\$945	\$1,353	\$301			\$289	
CASA	\$4,414	\$826	\$1,063	\$1,583	\$301			\$325	
SAFE	\$1,659	\$378	\$487	\$244	\$264			\$148	
Public Guardian Administration	\$1,017	\$208	\$268	\$363				\$82	
Bailiff	\$1,152	\$254	\$326	\$377				\$100	
	\$2,565	\$852	\$1,094					\$334	

Finance  
Departmental Cost  
Allocation Summary

Strategic  
Planning

Support

Geographic Information Systems	\$438
Clerk	\$375
Treasurer	\$574
Telecommunications	\$604
General Services	\$1,765
County Administration	\$924
Technology Services	\$1,141
Human Resources	\$523
Records Management	\$164
District Attorney	\$2,167
Building Services	\$923
FD309 Risk Management	\$3,140
County Commissioners	\$499
Project Management	
Economic Development	\$296
Assessor	\$875
Recorder	\$491
Clerk-Elections	\$91
Tahoe General Services	\$311
Sheriff Administration	\$1,046
Sheriff Administration Services	\$1,183
Sheriff Records	\$504
Sheriff Jail	\$4,419
Sheriff Cops Grant	\$203
Sheriff-General Investigation	\$1,793
Sheriff Patrol/Traffic	\$367
Sheriff Vehicles	\$755
Sheriff Grants	\$123
Sheriff Coroner	\$118
Sheriff Operations/Patrol	\$5,419
Tri-Net	\$135
Animal Care & Services	\$350
Emergency Management	
Court Clerk	\$465
District Court 1	\$279
District Court II	\$316
CASA	\$138
SAFE	\$96
Public Guardian Administration	\$95
Bailiff	\$285

Finance  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Accounting &amp; Financial Reporting</u>	<u>Operating &amp; Cap Budgets</u>	<u>Accounts Payable</u>	<u>Payroll</u>	<u>Grant Administration</u>	<u>Capital Asset Accounting</u>	<u>Debt Management</u>	<u>Room Tax Administration</u>
DA Child Support	\$8,403	\$1,109	\$1,426	\$321	\$679	\$4,040		\$436	
Public Defender	\$5,652	\$1,764	\$2,269	\$251				\$692	
Juvenile Probation	\$13,418	\$3,440	\$4,423	\$963	\$1,509	\$393		\$1,351	
JPO Detention Center	\$6,305	\$1,521	\$1,956	\$628	\$1,049			\$598	
Court Computer System	\$3,442	\$656	\$844	\$928	\$151		\$353	\$258	
East Fork Justice Court	\$7,277	\$1,621	\$2,084	\$1,417	\$905			\$637	
Tahoe Justice Court	\$5,886	\$1,390	\$1,787	\$879	\$755		\$49	\$546	
Alternative Sentencing	\$7,467	\$1,697	\$2,182	\$1,563	\$676		\$49	\$667	
East Fork Constable	\$1,435	\$395	\$508	\$56	\$151		\$16	\$156	
Tahoe Constable	\$1,555	\$353	\$453	\$48	\$430		\$16	\$138	
Security	\$1,620	\$388	\$499	\$63	\$375			\$152	
Community Development Admin	\$5,412	\$1,150	\$1,479	\$1,186	\$619	\$48	\$49	\$451	
Community Development Building Dept	\$5,211	\$1,378	\$1,771	\$251	\$755			\$541	
Community Development Planning	\$5,573	\$1,238	\$1,591	\$914	\$905			\$486	
Community Development Engineering	\$5,004	\$1,357	\$1,744	\$216	\$641			\$533	
Public Works Administration	\$658					\$576	\$64		
Public Works Roads	\$3								
Public Works Utilities	(\$7)								
Public Works Engineering	\$219	\$42	\$54		\$88			\$16	
Weed Control	\$8,553	\$1,814	\$2,333	\$2,128	\$755		\$128	\$713	
FD202 NV Cooperative Ext	\$4,302	\$876	\$1,126	\$1,305	\$309		\$80	\$344	
FD204 Airport	\$22,348	\$2,849	\$3,664	\$3,810		\$8,780	\$1,411	\$1,119	
FD210 DC Water District	\$958	\$258	\$332	\$98	\$73			\$101	
FD211 Solid Waste Management	\$6,302	\$853	\$1,096	\$3,460	\$74		\$225	\$335	
FD214 St MV Accident Indigent	\$3,104	\$1,004	\$1,291	\$28				\$395	
FD215 Medical Asst to Indigents	\$20,533	\$6,466	\$8,314	\$1,954				\$2,539	
FD216 Social Services	\$24,437	\$4,879	\$6,273	\$4,472	\$1,263	\$4,288		\$1,916	
FD222 Law Library	\$708	\$207	\$266	\$132				\$81	
FD232 Road Operating	\$19,845	\$4,216	\$5,421	\$3,796	\$1,305	\$511	\$1,364	\$1,656	
FD234 Room Tax Admin	\$4,980	\$1,408	\$1,810	\$669				\$553	
FD234 Prom Room Tax	\$88,041	\$12,053	\$15,498	\$726				\$4,734	\$50,416
FD234 Library	\$24,567	\$4,248	\$5,461	\$8,707	\$2,157	\$55	\$690	\$1,668	
FD234 Parks Operations	\$23,606	\$3,476	\$4,470	\$7,772	\$939		\$4,300	\$1,365	
FD234 Parks Dev	\$871	\$192	\$247	\$328				\$75	
FD234 Parks Temp & Seasonal	\$2,953	\$649	\$834	\$105	\$847			\$255	
FD234 Recreation	\$15,137	\$2,632	\$3,383	\$5,184	\$1,117		\$770	\$1,034	
FD234 Rec Temp & Seasonal	\$4,861	\$962	\$1,236	\$41	\$1,884			\$378	
FD234 Kahle Community Center	\$11,429	\$1,988	\$2,555	\$3,872	\$1,516			\$781	
FD236 Tahoe/Douglas Trans Dist	\$1,509	\$427	\$550	\$189	\$15			\$168	
FD240 Justice Court Admin Assess	\$761	\$176	\$227	\$258				\$69	

Douglas County, Nevada

Finance  
 Departmental Cost  
 Allocation Summary

Strategic  
Planning

Support

DA Child Support	\$392
Public Defender	\$676
Juvenile Probation	\$1,339
JPO Detention Center	\$553
Court Computer System	\$252
East Fork Justice Court	\$613
Tahoe Justice Court	\$480
Alternative Sentencing	\$633
East Fork Constable	\$153
Tahoe Constable	\$117
Security	\$143
Community Development Admin	\$430
Community Development Building Dept	\$515
Community Development Planning	\$439
Community Development Engineering	\$513
Public Works Administration	\$18
Public Works Roads	\$3
Public Works Utilities	(\$7)
Public Works Engineering	\$19
Weed Control	\$682
FD202 NV Cooperative Ext	\$262
FD204 Airport	\$715
FD210 DC Water District	\$96
FD211 Solid Waste Management	\$259
FD214 St MV Accident Indigent	\$386
FD215 Medical Asst to Indigents	\$1,260
FD216 Social Services	\$1,346
FD222 Law Library	\$22
FD232 Road Operating	\$1,576
FD234 Room Tax Admin	\$540
FD234 Prom Room Tax	\$4,614
FD234 Library	\$1,581
FD234 Parks Operations	\$1,284
FD234 Parks Dev	\$29
FD234 Parks Temp & Seasonal	\$263
FD234 Recreation	\$1,017
FD234 Rec Temp & Seasonal	\$360
FD234 Kahle Community Center	\$717
FD236 Tahoe/Douglas Trans Dist	\$160
FD240 Justice Court Admin Assess	\$31

Finance  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Accounting &amp; Financial Reporting</u>	<u>Operating &amp; Cap Budgets</u>	<u>Accounts Payable</u>	<u>Payroll</u>	<u>Grant Administration</u>	<u>Capital Asset Accounting</u>	<u>Debt Management</u>	<u>Room Tax Administration</u>
FD242 China Spring Youth Camp	\$53,736	\$11,939	\$15,351	\$6,419	\$5,507	\$4,716	\$995	\$4,689	
FD244 Western NV Regional Youth	\$4,673	\$1,552	\$1,995	\$28				\$609	
FD245 Erosion Control TRPA	\$845	\$184	\$237	\$209			\$96	\$72	
FD255 911 Emergency Svcs	\$20,759	\$4,806	\$6,180	\$2,637	\$2,987		\$353	\$1,888	
FD256 Surcharge	\$1,888	\$503	\$647	\$453				\$198	
FD260 Senior Services Program	\$36,777	\$4,223	\$5,430	\$5,923	\$2,117	\$15,276	\$513	\$1,659	
FD310 Self Insurance Dental	\$4,020	\$1,269	\$1,632	\$168				\$499	
FD313.821 Vehicle Replacement	\$4,160	\$745	\$958	\$496	\$151		\$1,235	\$293	
FD313.829 Vehicle Maintenance	\$24,826	\$2,816	\$3,621	\$15,301	\$758		\$241	\$1,106	
FD315 Ridgeview Water System									
FD316 Zephyr Water Utility Dist	\$8,515	\$931	\$1,197	\$4,124	\$285		\$1,284	\$366	
FD319 Cave Rock/Uppaway Water Sys	\$10,228	\$1,307	\$1,680	\$4,186	\$317		\$1,813	\$513	
FD320 Skyland Water System	\$6,813	\$845	\$1,087	\$2,986	\$206		\$1,091	\$332	
FD324 Regional Water Fund	\$5,325	\$1,621	\$2,084		\$65		\$241	\$637	
FD325 Sewer Utility	\$19,415	\$3,289	\$4,229	\$5,512	\$788		\$3,273	\$1,292	
FD326 Carson Valley Water Utility	\$26,638	\$4,216	\$5,420	\$6,863	\$1,047		\$5,871	\$1,656	
FD405 Ad Val Capital Projects	\$748	\$238	\$305	\$21				\$93	
FD410 County Construction	\$8,580	\$2,680	\$3,446	\$907				\$1,053	
FD420 Park Resident Const Tax	\$14			\$14					
FD430 Regional Transportation	\$19,403	\$6,576	\$8,456	\$712	\$174		\$16	\$2,583	
FD440 Capital Projects	\$8,659			\$8,659					
FD541 Co Debt/Other Resources	\$1,865	\$647	\$833	\$125				\$255	
FD605 Dc Redevelopment Admin	\$1,532	\$513	\$660	\$84	\$23			\$202	
FD606 Dc Redevelopment Cap Proj	\$91			\$91					
FD610 Gardnerville Town	\$19,499	\$3,196	\$4,109	\$7,800	\$2,112		\$1,027	\$1,255	
FD611 Gardnerville Health & San	\$15,481	\$2,336	\$3,003	\$8,086			\$1,139	\$917	
FD613 Gardnerville Debt	\$387	\$1	\$1				\$385		
FD620 Genoa Town	\$9,811	\$1,346	\$1,730	\$5,282	\$395		\$529	\$529	
FD630 Minden Town	\$23,693	\$4,268	\$5,488	\$8,225	\$2,255		\$1,781	\$1,676	
FD635 Minden Trash	\$9,040	\$1,738	\$2,234	\$4,081			\$305	\$682	
FD636 Minden Cap Equip	\$472	\$104	\$144	\$182				\$42	
FD639 Minden Wholesale Water Utly	\$9,155	\$2,215	\$2,848	\$2,484			\$738	\$870	
FD640 Minden Town Water	\$13,427	\$2,404	\$3,092	\$2,832			\$4,155	\$944	
FD650 East Fork Fire	\$127,705	\$31,956	\$41,090	\$21,998	\$10,943	\$5,269	\$3,898	\$12,551	
FD651 Effph Emergency Fund	\$3,023	\$1,108	\$1,424	\$56				\$435	
FD652 Effph Equip Res	\$322	\$3	\$4	\$314				\$1	
FD653 Paramedics	\$1,475	\$42	\$54	\$705			\$658	\$16	
FD885 Mosquito District	\$5,732	\$1,421	\$1,827	\$1,926				\$558	
All Other	\$19,810			\$19,780		\$5			
<b>Total</b>	<b>\$1,271,132</b>	<b>\$262,412</b>	<b>\$337,429</b>	<b>\$257,567</b>	<b>\$84,032</b>	<b>\$51,289</b>	<b>\$51,398</b>	<b>\$102,883</b>	<b>\$50,416</b>

Finance  
Departmental Cost  
Allocation Summary

Strategic  
Planning

Support

FD242 China Spring Youth Camp	\$4,120
FD244 Western NV Regional Youth	\$489
FD245 Erosion Control TRPA	\$47
FD255 911 Emergency Svcs	\$1,908
FD256 Surcharge	\$87
FD260 Senior Services Program	\$1,636
FD310 Self Insurance Dental	\$452
FD313.821 Vehicle Replacement	\$282
FD313.829 Vehicle Maintenance	\$983
FD315 Ridgeview Water System	
FD316 Zephyr Water Utility Dist	\$328
FD319 Cave Rock/Uppaway Water Sys	\$412
FD320 Skyland Water System	\$266
FD324 Regional Water Fund	\$677
FD325 Sewer Utility	\$1,032
FD326 Carson Valley Water Utility	\$1,565
FD405 Ad Val Capital Projects	\$91
FD410 County Construction	\$494
FD420 Park Resident Const Tax	
FD430 Regional Transportation	\$886
FD440 Capital Projects	
FD541 Co Debt/Other Resources	\$5
FD605 Dc Redevelopment Admin	\$50
FD606 Dc Redevelopment Cap Proj	
FD610 Gardnerville Town	
FD611 Gardnerville Health & San	
FD613 Gardnerville Debt	
FD620 Genoa Town	
FD630 Minden Town	
FD635 Minden Trash	
FD636 Minden Cap Equip	
FD639 Minden Wholesale Water Utly	
FD640 Minden Town Water	
FD650 East Fork Fire	
FD651 Effph Emergency Fund	
FD652 Effph Equip Res	
FD653 Paramedics	
FD885 Mosquito District	
All Other	\$25
Total	\$73,706