

DOUGLAS COUNTY, NEVADA

OMB A-87 COST ALLOCATION PLAN

Fiscal Year 2015
Prepared March 18, 2016

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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, 2015. Statistics used to allocate costs were taken from FY2015 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 2015 (July 1, 2014 through June 30, 2015) are allowable in accordance with the requirements of OMB Circular A 87, "Cost Principles for State, Local, and Indian Tribal Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct.

Governmental Unit: _____

Signature: _____

Name of Official: _____

Title: _____

Date of Execution: _____

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Douglas County, Nevada
Allocated Costs by Department

Central Service Departments	<u>County Comm</u>	<u>Project Management</u>	<u>Economic Dev</u>	<u>Assessor</u>	<u>Recorder</u>	<u>Clerk-Election</u>	<u>Tahoe General Svc</u>	<u>Telecommunicat ions</u>	<u>Sheriff Admin</u>	<u>Sheriff Admin Svcs</u>
Building Use Charge	\$6,255			\$7,915			\$6,776	\$3,101	\$119,153	
Equipment Use Charge				\$4,702	\$3,657		\$784		\$2,090	
General Services	\$2,493			\$36,400	\$9,377	\$18,247	\$3,162	\$14,325	\$645	\$16,453
County Administration	\$2,980		\$2,362	\$4,996	\$3,336	\$498	\$1,741	\$1,974	\$7,112	\$7,085
GIS/IT Customer Service				\$47,932	\$10,683				\$53,611	
Clerk				\$521	\$2,347				\$2,086	
Treasurer	\$292		\$300	\$260	\$6,058	\$478	\$201	\$367	\$6,492	\$10,518
Technology Services	\$1,728	\$1,015	\$1,015	\$85,570	\$64,404	\$714	\$8,006	\$254,760	\$154,937	\$4,996
Human Resources			\$525	\$7,275	\$5,764		\$2,127		\$152,324	\$710
Records Management				\$206	\$45,317				\$12,955	
District Attorney	\$66,224			\$36,546	\$16,189				\$25,263	
Building Services	\$10,785			\$13,650				\$2,598	\$216,150	
FD309 Risk Managemen			\$578	\$5,208	\$3,471		\$1,822		\$70,908	
Finance	\$6,099		\$2,907	\$8,697	\$6,018	\$1,638	\$3,005	\$1,879	\$53,863	\$17,425
Subtotal	<u>\$96,856</u>	<u>\$1,015</u>	<u>\$7,687</u>	<u>\$259,878</u>	<u>\$176,621</u>	<u>\$21,575</u>	<u>\$27,624</u>	<u>\$279,004</u>	<u>\$877,589</u>	<u>\$57,187</u>
Proposed Costs	\$96,856	\$1,015	\$7,687	\$259,878	\$176,621	\$21,575	\$27,624	\$279,004	\$877,589	\$57,187

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>	<u>Tri-Net</u>
Building Use Charge										
Equipment Use Charge										
General Services		\$3,641								
County Administration	\$2,960	\$27,607	\$1,371	\$10,706	\$2,932	\$3,829	\$751	\$624	\$32,781	\$831
GIS/IT Customer Service Clerk										
Treasurer		\$8,079	\$4	\$181	\$32	\$553		\$71	\$402	\$107
Technology Services	\$6,424	\$14,273		\$10,706	\$4,996		\$714	\$714	\$4,996	
Human Resources	\$3,322	\$20,325	\$473	\$6,647	\$946		\$237		\$9,938	\$237
Records Management										
District Attorney				\$15,697						
Building Services		\$22,704								
FD309 Risk Managemen										
Finance	\$3,071	\$31,874	\$1,386	\$11,044	\$2,975	\$5,455	\$760	\$507	\$33,604	\$1,107
Subtotal	<u>\$15,777</u>	<u>\$128,503</u>	<u>\$3,234</u>	<u>\$54,981</u>	<u>\$11,881</u>	<u>\$9,837</u>	<u>\$2,462</u>	<u>\$1,916</u>	<u>\$81,721</u>	<u>\$2,282</u>
Proposed Costs	\$15,777	\$128,503	\$3,234	\$54,981	\$11,881	\$9,837	\$2,462	\$1,916	\$81,721	\$2,282

Douglas County, Nevada
Allocated Costs by Department

Central Service Departments	<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>	<u>Bailiff</u>	<u>DA Child Support</u>
Building Use Charge				\$8,221	\$8,218	\$1,495				
Equipment Use Charge	\$1,567									
General Services	\$23,478	\$16	\$3,070	\$1,949	\$1,781	\$1,101				\$18,113
County Administration	\$3,947		\$3,825	\$2,197	\$1,897	\$928	\$719	\$775	\$1,936	\$2,093
GIS/IT Customer Service Clerk	\$12,707			\$4,692				\$1,564		\$17,400
Treasurer	\$8,884		\$6,271	\$836	\$821	\$229	\$126	\$193		\$265
Technology Services	\$14,235	\$6,424	\$5,077	\$2,030	\$2,030	\$2,443		\$2,030		\$5,077
Human Resources	\$6,123	\$472	\$4,123	\$2,418	\$3,119	\$918			\$473	\$2,941
Records Management	\$40		\$9,420		\$477	\$1,639				\$1,483
District Attorney	\$13,490									
Building Services	\$25,807			\$15,826	\$15,825	\$2,879				\$5,153
FD309 Risk Managemen	\$2,402		\$3,171	\$1,157	\$1,157	\$1,013				\$2,459
Finance	\$9,466	\$142	\$6,412	\$4,421	\$4,051	\$1,921	\$955	\$1,131	\$1,941	\$6,373
Subtotal	<u>\$122,146</u>	<u>\$7,054</u>	<u>\$41,369</u>	<u>\$43,747</u>	<u>\$39,376</u>	<u>\$14,566</u>	<u>\$1,800</u>	<u>\$5,693</u>	<u>\$4,350</u>	<u>\$61,357</u>
Proposed Costs	\$122,146	\$7,054	\$41,369	\$43,747	\$39,376	\$14,566	\$1,800	\$5,693	\$4,350	\$61,357

Douglas County, Nevada
Allocated Costs by Department

Central Service Departments	<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>	<u>E Fork Constable</u>	<u>Tahoe Constable</u>	<u>Security</u>
Building Use Charge		\$5,619	\$16,544		\$5,458	\$11,889	\$1,335	\$334	\$209	
Equipment Use Charge						\$261			\$784	
General Services		\$41,653	\$6,527	\$394	\$5,884	\$4,169	\$2,354		\$14,310	
County Administration	\$5,217	\$7,389	\$2,785	\$1,742	\$3,798	\$3,035	\$3,387	\$937	\$785	\$894
GIS/IT Customer Service Clerk						\$261		\$1,043		
Treasurer	\$107	\$6,307	\$265	\$766	\$6,579	\$6,283	\$6,496	\$5,837	\$5,856	\$27
Technology Services		\$10,264	\$4,966	\$1,728	\$4,665	\$7,444	\$5,489	\$1,728	\$4,548	\$2,030
Human Resources		\$9,454	\$3,123	\$525	\$3,150	\$2,625	\$5,422	\$3,357		\$1,417
Records Management		\$133			\$47,664	\$15,414				
District Attorney		\$2,452								
Building Services		\$10,819	\$24,572		\$28,169		\$2,570	\$956		
FD309 Risk Managemen		\$5,786	\$3,443	\$578	\$3,471	\$2,893	\$2,592	\$2,227		\$1,562
Finance	\$5,596	\$12,000	\$5,474	\$3,837	\$6,971	\$5,772	\$6,188	\$2,123	\$1,175	\$1,845
Subtotal	<u>\$10,920</u>	<u>\$111,876</u>	<u>\$67,699</u>	<u>\$9,570</u>	<u>\$115,809</u>	<u>\$60,046</u>	<u>\$35,833</u>	<u>\$18,542</u>	<u>\$27,667</u>	<u>\$7,775</u>
Proposed Costs	\$10,920	\$111,876	\$67,699	\$9,570	\$115,809	\$60,046	\$35,833	\$18,542	\$27,667	\$7,775

Douglas County, Nevada
Allocated Costs by Department

Central Service Departments	<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>	<u>PW Utilities</u>	<u>PW Engineering</u>	<u>Weed Control</u>	<u>FD202 NV Coop. Ext</u>
Building Use Charge	\$24,159									
Equipment Use Charge		\$3,135								
General Services	\$80,731				\$20,934	\$651	\$70,527		\$2,880	
County Administration	\$3,564	\$6,367	\$5,691	\$5,708		\$4,280	\$62	\$147	\$6,699	\$1,633
GIS/IT Customer Service			\$53,033	\$30,222	\$3,080		\$23,773		\$23,293	
Clerk	\$15,381		\$4,808		\$18,510					
Treasurer	\$628	\$5,983	\$6,322	\$6,007			\$8		\$6,891	\$6,925
Technology Services	\$21,438	\$42,436	\$6,092	\$5,077	\$8,179		\$21,037	\$4,776	\$1,921	\$4,172
Human Resources	\$3,581	\$4,496	\$10,236	\$3,288	\$4,809	\$5,700	\$3,637	\$619	\$3,532	\$1,040
Records Management	\$2,282									
District Attorney	\$19,622	\$80,450	\$53,716	\$35,075	\$19,622		\$19,622			
Building Services	\$31,370				\$12,196					\$8,776
FD309 Risk Managemen	\$1,736	\$3,471	\$3,471	\$3,038		\$5,583		\$58	\$2,893	\$886
Finance	\$4,570	\$5,927	\$6,323	\$5,450	\$2,844	\$2,907	\$20	\$129	\$8,252	\$3,865
Subtotal	<u>\$209,062</u>	<u>\$152,265</u>	<u>\$149,692</u>	<u>\$93,865</u>	<u>\$90,174</u>	<u>\$19,121</u>	<u>\$138,686</u>	<u>\$5,729</u>	<u>\$56,361</u>	<u>\$27,297</u>
Proposed Costs	\$209,062	\$152,265	\$149,692	\$93,865	\$90,174	\$19,121	\$138,686	\$5,729	\$56,361	\$27,297

Douglas County, Nevada
Allocated Costs by Department

Central Service Departments	<u>FD204 Airport</u>	<u>FD210 DC Water Dist</u>	<u>FD211 Solid Waste</u>	<u>FD212 Landscape Maint</u>	<u>FD214 St MV Accident</u>	<u>FD215 Med Asst Indigents</u>	<u>FD216 Soc. Service</u>	<u>FD222 Law Library</u>	<u>FD232 Road Op</u>	<u>FD234 Room Tax Admin</u>
Building Use Charge									\$170	
Equipment Use Charge										
General Services	\$1,406						\$1,471			
County Administration	\$4,098	\$743	\$2,049	\$99	\$2,404	\$9,326	\$13,278	\$133	\$12,911	\$3,502
GIS/IT Customer Service	\$11,261						\$13,475		\$12,128	
Clerk	\$4,692						\$1,564			
Treasurer	\$11,362	\$282	\$5,191		\$94	\$7,821	\$9,992	\$142	\$8,310	\$7,251
Technology Services	\$11,632	\$1,015	\$1,015				\$19,808		\$2,714	
Human Resources		\$262	\$277				\$11,558		\$2,028	
Records Management							\$4,154			
District Attorney		\$8,584					\$9,811		\$1,962	
Building Services	\$6,592						\$14,193		\$1,646	
FD309 Risk Managemen		\$290	\$295				\$5,253			
Finance	\$10,140	\$751	\$9,247	\$129	\$2,447	\$9,880	\$24,457	\$556	\$22,091	\$6,722
Subtotal	<u>\$61,183</u>	<u>\$11,927</u>	<u>\$18,074</u>	<u>\$228</u>	<u>\$4,945</u>	<u>\$27,027</u>	<u>\$129,014</u>	<u>\$831</u>	<u>\$63,960</u>	<u>\$17,475</u>
Proposed Costs	\$61,183	\$11,927	\$18,074	\$228	\$4,945	\$27,027	\$129,014	\$831	\$63,960	\$17,475

Douglas County, Nevada
Allocated Costs by Department

Central Service Departments	<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>	<u>FD234 Recreation</u>	<u>FD234 Rec Temp</u>	<u>FD234 Kahle Comm Ctr</u>	<u>FD234 Gym/Fitness</u>	<u>FD234 Comm/Mtg Rm</u>
Building Use Charge										
Equipment Use Charge										
General Services			\$4,307			\$6,517				
County Administration	\$29,417	\$9,877	\$10,810	\$90	\$4,106	\$7,053	\$8,014	\$8,601	\$3,054	\$3,729
GIS/IT Customer Service Clerk		\$1,155	\$21,655							
Treasurer	\$8,043	\$10,453	\$10,403	\$3,925	\$47	\$7,972	\$99	\$8,146	\$817	\$1,235
Technology Services		\$10,455	\$22,688			\$8,876	\$2,714	\$9,248	\$603	\$914
Human Resources		\$11,895	\$4,933		\$4,612	\$15,894	\$6,851	\$10,465	\$1,806	\$2,801
Records Management						\$98				
District Attorney										
Building Services		\$32,030								
FD309 Risk Managemen		\$8,639	\$4,137		\$3,246	\$2,662	\$7,551	\$5,833	\$1,990	\$2,905
Finance	\$65,406	\$24,012	\$22,260	\$3,276	\$3,375	\$11,695	\$6,359	\$11,841	\$4,376	\$5,669
Subtotal	<u>\$102,866</u>	<u>\$108,516</u>	<u>\$101,193</u>	<u>\$7,291</u>	<u>\$15,386</u>	<u>\$60,767</u>	<u>\$31,588</u>	<u>\$54,134</u>	<u>\$12,646</u>	<u>\$17,253</u>
Proposed Costs	\$102,866	\$108,516	\$101,193	\$7,291	\$15,386	\$60,767	\$31,588	\$54,134	\$12,646	\$17,253

Douglas County, Nevada
Allocated Costs by Department

Central Service Departments	<u>FD235 Library Gift</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>	<u>FD260 Senior Svc</u>	<u>FD310 Self Ins Dental</u>	<u>FD313.821 Vehicle Replac</u>
Building Use Charge							\$2,569			
Equipment Use Charge										
General Services				\$993				\$2,554		
County Administration	\$182	\$796	\$364	\$27,977	\$54	\$217	\$21,361	\$20,028	\$2,622	\$1,841
GIS/IT Customer Service				\$5,004			\$19,635	\$11,935		
Clerk							\$521	\$1,564		
Treasurer		\$603	\$1,158	\$5,853	\$15	\$521	\$2,242	\$10,110	\$1,138	\$8,476
Technology Services				\$10,706		\$714	\$39,182	\$16,962		
Human Resources		\$61		\$32,675			\$19,109	\$13,312		\$277
Records Management										
District Attorney				\$2,452				\$1,226		
Building Services							\$8,705	\$29,777		
FD309 Risk Managemen		\$70		\$24,649			\$11,601	\$9,322		\$266
Finance	\$391	\$2,401	\$3,768	\$57,460	\$86	\$1,738	\$23,287	\$35,133	\$3,030	\$21,757
Subtotal	<u>\$573</u>	<u>\$3,931</u>	<u>\$5,290</u>	<u>\$167,769</u>	<u>\$155</u>	<u>\$3,190</u>	<u>\$148,212</u>	<u>\$151,923</u>	<u>\$6,790</u>	<u>\$32,617</u>
Proposed Costs	\$573	\$3,931	\$5,290	\$167,769	\$155	\$3,190	\$148,212	\$151,923	\$6,790	\$32,617

Douglas County, Nevada
Allocated Costs by Department

Central Service Departments	<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>	<u>FD320 Skyland Wtr</u>	<u>FD324 Regional Wtr</u>	<u>FD325 Sewer Utility</u>	<u>FD326 Carson Vally Wtr</u>	<u>FD327 LT Wtr Ut Zephyr</u>
Building Use Charge	\$2,648									
Equipment Use Charge										
General Services										
County Administration	\$9,674			\$1,488	\$1,639	\$959	\$5,730	\$7,654	\$12,330	\$1,024
GIS/IT Customer Service Clerk										
Treasurer			\$30	\$7,806	\$7,893	\$7,119	\$6,274	\$13,950	\$15,925	
Technology Services	\$4,583	\$2,855	\$714	\$714	\$714	\$714	\$714	\$2,855	\$2,831	
Human Resources	\$4,237			\$982	\$990	\$620	\$347	\$3,954	\$4,816	
Records Management										
District Attorney										
Building Services	\$25,669									
FD309 Risk Managemen	\$3,275			\$1,082	\$1,094	\$683	\$255	\$3,055	\$4,154	
Finance	\$11,975			\$11,069	\$11,260	\$9,484	\$7,914	\$23,379	\$42,392	\$3,506
Subtotal	<u>\$62,061</u>	<u>\$2,855</u>	<u>\$744</u>	<u>\$23,141</u>	<u>\$23,590</u>	<u>\$19,579</u>	<u>\$21,234</u>	<u>\$54,847</u>	<u>\$82,448</u>	<u>\$4,530</u>
Proposed Costs	\$62,061	\$2,855	\$744	\$23,141	\$23,590	\$19,579	\$21,234	\$54,847	\$82,448	\$4,530

Douglas County, Nevada
Allocated Costs by Department

	<u>FD327 LT Wtr Ut</u> <u>Cave Rock</u>	<u>FD327 LT Wtr Ut</u> <u>Skyland</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>	<u>FD541 Co Debt</u>	<u>FD605 Dc Redev</u>	<u>FD606 Dc Redev</u> <u>Cap Proj</u>
Central Service Departments										
Building Use Charge										
Equipment Use Charge										
General Services										
County Administration	\$2,336	\$861	\$583	\$4,530		\$6,013	\$449	\$39	\$685	
GIS/IT Customer Service Clerk						\$521			\$1,304	
Treasurer			\$5,002	\$3,761	\$59	\$12,805	\$880	\$2,811	\$2,268	\$1,615
Technology Services						\$1,015			\$301	
Human Resources						\$904			\$178	
Records Management										
District Attorney									\$7,603	
Building Services										
FD309 Risk Managemen						\$735			\$197	
Finance	\$4,775	\$2,609	\$584	\$7,890	\$117	\$13,351	\$503	\$1,486	\$1,490	\$121
Subtotal	<u>\$7,111</u>	<u>\$3,470</u>	<u>\$6,169</u>	<u>\$16,181</u>	<u>\$176</u>	<u>\$35,344</u>	<u>\$1,832</u>	<u>\$4,336</u>	<u>\$14,026</u>	<u>\$1,736</u>
Proposed Costs	\$7,111	\$3,470	\$6,169	\$16,181	\$176	\$35,344	\$1,832	\$4,336	\$14,026	\$1,736

Douglas County, Nevada
Allocated Costs by Department

Central Service Departments	<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>	<u>FD636 Minden Cap</u>	<u>FD639 Minden Wtr Uty</u>	<u>FD640 Minden Twn Wtr</u>	<u>FD650 East Fork Fire District</u>
Building Use Charge										
Equipment Use Charge	\$144	\$118								
General Services										\$9
County Administration	\$2,725	\$2,028		\$941	\$2,420	\$1,127	\$70	\$1,703	\$1,567	\$26,852
GIS/IT Customer Service	\$7,315	\$5,967		\$4,235	\$4,620	\$2,503		\$2,310	\$1,636	\$48,990
Clerk				\$521	\$1,825					\$5,735
Treasurer	\$11,677	\$10,235	\$179	\$8,445	\$11,544	\$8,150	\$2,399	\$2,517	\$13,868	\$20,830
Technology Services	\$4,550	\$3,726		\$5,375	\$1,274	\$714		\$653	\$461	\$60,864
Human Resources	\$6,636	\$5,382		\$1,160	\$7,547	\$4,219		\$3,879	\$2,765	\$55,439
Records Management	\$40									
District Attorney										
Building Services										
FD309 Risk Managemen	\$4,629	\$3,761		\$1,204	\$4,126	\$2,284		\$2,140	\$1,504	\$26,050
Finance	\$20,712	\$14,263		\$8,532	\$21,323	\$7,474	\$893	\$9,350	\$11,161	\$118,246
Subtotal	<u>\$58,428</u>	<u>\$45,480</u>	<u>\$179</u>	<u>\$30,413</u>	<u>\$54,679</u>	<u>\$26,471</u>	<u>\$3,362</u>	<u>\$22,552</u>	<u>\$32,962</u>	<u>\$363,015</u>
Proposed Costs	\$58,428	\$45,480	\$179	\$30,413	\$54,679	\$26,471	\$3,362	\$22,552	\$32,962	\$363,015

Douglas County, Nevada
Allocated Costs by Department

Central Service Departments	<u>FD651 Effph Emergency</u>	<u>FD652 Effph Equip</u>	<u>FD653 Paramedics</u>	<u>FD657 Eff Debt Svc</u>	<u>FD885 Mosquito Dist</u>	<u>Emergency Mgmt</u>	<u>All Other</u>	<u>Subtotal</u>	<u>Direct Billed</u>	<u>Unallocated</u>
Building Use Charge							\$107,764	\$339,832		
Equipment Use Charge							\$1,045	\$18,287		
General Services							\$678	\$423,200		\$1,278,648
County Administration	\$50		\$36		\$67,894			\$571,056		\$1,966
GIS/IT Customer Service					\$7,989	\$32,148		\$459,588		\$248,615
Clerk						\$4,172	\$9,906	\$113,645		\$244,362
Treasurer	\$520	\$191	\$976		\$2,494		\$8,416	\$445,647		\$227,891
Technology Services					\$1,427		\$116,010	\$1,189,614		
Human Resources							\$642	\$544,961	\$44,397	
Records Management								\$141,322		
District Attorney								\$435,606	\$15,760	\$1,504,781
Building Services							\$244,105	\$813,522		
FD309 Risk Managemen								\$285,971	\$15,917	\$3,134,994
Finance	\$152	\$8	\$691	\$7	\$8,455	\$1,987	\$37,082	\$1,129,376	\$55,430	
Subtotal	<u>\$722</u>	<u>\$199</u>	<u>\$1,703</u>	<u>\$7</u>	<u>\$88,259</u>	<u>\$38,307</u>	<u>\$525,648</u>	<u>\$6,911,627</u>	<u>\$131,504</u>	<u>\$6,641,257</u>
Proposed Costs	\$722	\$199	\$1,703	\$7	\$88,259	\$38,307	\$525,648	\$6,911,627	\$131,504	\$6,641,257

Douglas County, Nevada
Allocated Costs by Department

Central Service Departments	<u>Total</u>
Building Use Charge	\$339,832
Equipment Use Charge	\$18,287
General Services	\$1,701,848
County Administration	\$573,022
GIS/IT Customer Service	\$708,203
Clerk	\$358,007
Treasurer	\$673,538
Technology Services	\$1,189,614
Human Resources	\$589,358
Records Management	\$141,322
District Attorney	\$1,956,147
Building Services	\$813,522
FD309 Risk Managemen	\$3,436,882
Finance	\$1,184,806
Subtotal	<u>\$13,684,388</u>
Proposed Costs	<u>\$13,684,388</u>

**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		\$112,011	
General Services	\$1,852,395		
County Administration	\$1,022,462	(\$263,638)	
GIS/IT Customer Service	\$794,541	(\$1,257)	
Clerk	\$257,227		
Treasurer	\$532,114	(\$82,128)	
Technology Services	\$1,246,439		
Human Resources	\$527,402	\$44,397	
Records Management	\$147,479		
District Attorney	\$2,163,646	(\$182,855)	
Building Services	\$859,386		
FD309 Risk Management	\$3,312,426		
Finance	\$875,874	\$55,667	
County Commissioners			\$96,856
Project Management			\$1,015
Economic Development			\$7,687
Assessor			\$259,878
Recorder			\$176,621
Clerk-Elections			\$21,575
Tahoe General Services			\$27,624
Telecommunications			\$279,004
Sheriff Administration			\$877,589
Sheriff Administration Services			\$57,187
Sheriff Records			\$15,777
Sheriff Jail			\$128,503
Sheriff Cops Grant			\$3,234
Sheriff-General Investigation			\$54,981
Sheriff Patrol/Traffic			\$11,881
Sheriff Vehicles			\$9,837
Sheriff Grants			\$2,462
Sheriff Coroner			\$1,916
Sheriff Operations/Patrol			\$81,721
Tri-Net			\$2,282
Animal Care & Services			\$122,146
Emergency Management			\$7,054
Court Clerk			\$41,369
District Court 1			\$43,747
District Court II			\$39,376
CASA			\$14,566
SAFE			\$1,800
Public Guardian Administration			\$5,693

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

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Bailiff			\$4,350
DA Child Support			\$61,357
Public Defender			\$10,920
Juvenile Probation			\$111,876
JPO Detention Center			\$67,699
Court Computer System			\$9,570
East Fork Justice Court			\$115,809
Tahoe Justice Court			\$60,046
Alternative Sentencing			\$35,833
East Fork Constable			\$18,542
Tahoe Constable			\$27,667
Security			\$7,775
Community Development Admin			\$209,062
Community Development Building Dept			\$152,265
Community Development Planning			\$149,692
Community Development Engineering			\$93,865
Public Works Administration			\$90,174
Public Works Roads			\$19,121
Public Works Utilities			\$138,686
Public Works Engineering			\$5,729
Weed Control			\$56,361
FD202 NV Cooperative Ext			\$27,297
FD204 Airport			\$61,183
FD210 DC Water District			\$11,927
FD211 Solid Waste Management			\$18,074
FD212 Landscape Maint Dist			\$228
FD214 St MV Accident Indigent			\$4,945
FD215 Medical Asst to Indigents			\$27,027
FD216 Social Services			\$129,014
FD222 Law Library			\$831
FD232 Road Operating			\$63,960
FD234 Room Tax Admin			\$17,475
FD234 Prom Room Tax			\$102,866
FD234 Library			\$108,516
FD234 Parks Operations			\$101,193
FD234 Parks Dev			\$7,291
FD234 Parks Temp & Seasonal			\$15,386
FD234 Recreation			\$60,767
FD234 Rec Temp & Seasonal			\$31,588
FD234 Kahle Community Center			\$54,134
FD234 Gym & Fitness			\$12,646
FD234 Community/Mtg Rm			\$17,253
FD235 Library Gift Fund			\$573

Douglas County, Nevada
Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
FD236 Tahoe/Douglas Trans Dist			\$3,931
FD240 Justice Court Admin Assess			\$5,290
FD242 China Spring Youth Camp			\$167,769
FD244 Western NV Regional Youth			\$155
FD245 Erosion Control TRPA			\$3,190
FD255 911 Emergency Svcs			\$148,212
FD260 Senior Services Program			\$151,923
FD310 Self Insurance Dental			\$6,790
FD313.821 Vehicle Replacement			\$32,617
FD313.829 Vehicle Maintenance			\$62,061
FD314 Water Utility			\$2,855
FD315 Ridgeview Water System			\$744
FD316 Zephyr Water Utility Dist			\$23,141
FD319 Cave Rock/Uppaway Water Sys			\$23,590
FD320 Skyland Water System			\$19,579
FD324 Regional Water Fund			\$21,234
FD325 Sewer Utility			\$54,847
FD326 Carson Valley Water Utility			\$82,448
FD327-316 LT Wtr Util-Zephyr			\$4,530
FD327-319 LT Wtr Util-Cave Rock			\$7,111
FD327-320 LT Wtr Util-Skyland			\$3,470
FD405 Ad Val Capital Projects			\$6,169
FD410 County Construction			\$16,181
FD420 Park Resident Const Tax			\$176
FD430 Regional Transportation			\$35,344
FD440 Capital Projects			\$1,832
FD541 Co Debt/Other Resources			\$4,336
FD605 Dc Redevelopment Admin			\$14,026
FD606 Dc Redevelopment Cap Proj			\$1,736
FD610 Gardnerville Town			\$58,428
FD611 Gardnerville Health & San			\$45,480
FD613 Gardnerville Debt			\$179
FD620 Genoa Town			\$30,413
FD630 Minden Town			\$54,679
FD635 Minden Trash			\$26,471
FD636 Minden Cap Equip			\$3,362
FD639 Minden Wholesale Water Utly			\$22,552
FD640 Minden Town Water			\$32,962
FD650 East Fork Fire			\$363,015
FD651 Effph Emergency Fund			\$722
FD652 Effph Equip Res			\$199
FD653 Paramedics			\$1,703
FD657 Eff Debt Service			\$7

Douglas County, Nevada
Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
FD885 Mosquito District			\$88,259
Emergency Management			\$38,307
All Other			\$525,648
Unallocated			\$6,641,257
Direct Billed			\$131,504
Total	<u>\$13,591,391</u>	<u>\$92,997</u>	<u>\$13,684,388</u>

Detail of Allocated Costs

Departments	<u>Building Use</u>	<u>Equipment Use</u>	<u>General Services</u>	<u>County Admin</u>	<u>GIS/IT Customer</u>	<u>Clerk</u>	<u>Treasurer</u>	<u>Technology</u>	<u>Human</u>
Schedule:	<u>Charge</u>	<u>Charge</u>			<u>Svc</u>			<u>Services</u>	<u>Resources</u>
	1.011	2.006	3.010	4.011	5.005	6.009	7.008	8.013	9.011
Building Use Charge	(\$410,800)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Use Charge	\$0	(\$112,011)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Services	\$0	\$0	(\$1,966,044)	\$10,377	\$0	\$0	\$1,134	\$990	\$1,911
County Administration	\$8,744	\$0	\$118,163	(\$1,068,748)	\$89,398	\$34,152	\$20,323	\$12,319	\$3,302
GIS/IT Customer Service	\$2,805	\$5,143	\$263	\$49,866	(\$885,093)	\$0	\$564	\$10,179	\$6,372
Clerk	\$9,438	\$2,213	\$27,210	\$149,632	\$22,523	(\$520,502)	\$107	\$22,520	\$2,209
Treasurer	\$9,441	\$19,232	\$20,242	\$3,467	\$22,523	\$97,840	(\$709,563)	\$55,420	\$3,545
Technology Services	\$8,950	\$32,645	\$6,259	\$45,113	\$0	\$1,825	\$1,220	(\$1,365,256)	\$4,762
Human Resources	\$6,657	\$2,064	\$15,542	\$5,366	\$11,358	\$7,561	\$312	\$16,865	(\$734,696)
Records Management	\$3,842	\$7,348	\$4,612	\$961	\$0	\$0	\$513	\$5,912	\$4,624
District Attorney	\$11,436	\$7,542	\$39,276	\$14,097	\$7,026	\$3,128	\$1,101	\$20,829	\$11,277
Building Services	\$3,845	\$0	\$13,410	\$6,735	\$6,545	\$0	\$3,703	\$5,850	\$2,089
FD309 Risk Management	\$0	\$0	\$0	\$21,961	\$0	\$0	\$6,756	\$0	\$98,266
Finance	\$5,810	\$17,537	\$19,219	\$188,151	\$17,517	\$17,989	\$292	\$24,758	\$6,981
County Commissioners	\$6,255	\$0	\$2,493	\$2,980	\$0	\$0	\$292	\$1,728	\$0
Project Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,015	\$0
Economic Development	\$0	\$0	\$0	\$2,362	\$0	\$0	\$300	\$1,015	\$525
Assessor	\$7,915	\$4,702	\$36,400	\$4,996	\$47,932	\$521	\$260	\$85,570	\$7,275
Recorder	\$0	\$3,657	\$9,377	\$3,336	\$10,683	\$2,347	\$6,058	\$64,404	\$5,764
Clerk-Elections	\$0	\$0	\$18,247	\$498	\$0	\$0	\$478	\$714	\$0
Tahoe General Services	\$6,776	\$784	\$3,162	\$1,741	\$0	\$0	\$201	\$8,006	\$2,127
Telecommunications	\$3,101	\$0	\$14,325	\$1,974	\$0	\$0	\$367	\$254,760	\$0
Sheriff Administration	\$119,153	\$2,090	\$645	\$7,112	\$53,611	\$2,086	\$6,492	\$154,937	\$152,324
Sheriff Administration Services	\$0	\$0	\$16,453	\$7,085	\$0	\$0	\$10,518	\$4,996	\$710
Sheriff Records	\$0	\$0	\$0	\$2,960	\$0	\$0	\$0	\$6,424	\$3,322
Sheriff Jail	\$0	\$0	\$3,641	\$27,607	\$0	\$0	\$8,079	\$14,273	\$20,325
Sheriff Cops Grant	\$0	\$0	\$0	\$1,371	\$0	\$0	\$4	\$0	\$473
Sheriff-General Investigation	\$0	\$0	\$0	\$10,706	\$0	\$0	\$181	\$10,706	\$6,647
Sheriff Patrol/Traffic	\$0	\$0	\$0	\$2,932	\$0	\$0	\$32	\$4,996	\$946
Sheriff Vehicles	\$0	\$0	\$0	\$3,829	\$0	\$0	\$553	\$0	\$0
Sheriff Grants	\$0	\$0	\$0	\$751	\$0	\$0	\$0	\$714	\$237
Sheriff Coroner	\$0	\$0	\$0	\$624	\$0	\$0	\$71	\$714	\$0
Sheriff Operations/Patrol	\$0	\$0	\$0	\$32,781	\$0	\$0	\$402	\$4,996	\$9,938
Tri-Net	\$0	\$0	\$0	\$831	\$0	\$0	\$107	\$0	\$237
Animal Care & Services	\$0	\$1,567	\$23,478	\$3,947	\$0	\$12,707	\$8,884	\$14,235	\$6,123
Emergency Management	\$0	\$0	\$16	\$0	\$0	\$0	\$0	\$6,424	\$472
Court Clerk	\$0	\$0	\$3,070	\$3,825	\$0	\$0	\$6,271	\$5,077	\$4,123
District Court 1	\$8,221	\$0	\$1,949	\$2,197	\$0	\$4,692	\$836	\$2,030	\$2,418
District Court II	\$8,218	\$0	\$1,781	\$1,897	\$0	\$0	\$821	\$2,030	\$3,119
CASA	\$1,495	\$0	\$1,101	\$928	\$0	\$0	\$229	\$2,443	\$918
SAFE	\$0	\$0	\$0	\$719	\$0	\$0	\$126	\$0	\$0

Detail of Allocated Costs

Departments	<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	11.005	12.008	13.005	14.014	
Building Use Charge	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Use Charge	\$0	\$0	\$0	\$0	\$0	\$0
General Services	\$0	\$74,414	\$9,842	\$760	\$14,221	\$0
County Administration	\$317	\$0	\$11,100	\$3,108	\$8,998	\$0
GIS/IT Customer Service	\$0	\$0	\$2,297	\$4,781	\$9,539	\$0
Clerk	\$2,944	\$3,780	\$15,912	\$1,721	\$3,066	\$0
Treasurer	\$159	\$3,780	\$15,916	\$2,858	\$5,154	\$0
Technology Services	\$0	\$1,181	\$0	\$3,958	\$12,904	\$0
Human Resources	\$1,403	\$79,848	\$8,451	\$2,311	\$5,159	\$0
Records Management	(\$194,490)	\$0	\$15,489	\$1,062	\$2,648	\$0
District Attorney	\$7,487	(\$2,154,163)	\$20,161	\$9,408	\$20,604	\$0
Building Services	\$0	\$3,925	(\$920,234)	\$1,360	\$13,386	\$0
FD309 Risk Management	\$0	\$13,428	\$0	(\$3,473,359)	\$20,522	\$0
Finance	\$40,858	\$17,660	\$7,544	\$5,150	(\$1,301,007)	\$0
County Commissioners	\$0	\$66,224	\$10,785	\$0	\$6,099	\$96,856
Project Management	\$0	\$0	\$0	\$0	\$0	\$1,015
Economic Development	\$0	\$0	\$0	\$578	\$2,907	\$7,687
Assessor	\$206	\$36,546	\$13,650	\$5,208	\$8,697	\$259,878
Recorder	\$45,317	\$16,189	\$0	\$3,471	\$6,018	\$176,621
Clerk-Elections	\$0	\$0	\$0	\$0	\$1,638	\$21,575
Tahoe General Services	\$0	\$0	\$0	\$1,822	\$3,005	\$27,624
Telecommunications	\$0	\$0	\$2,598	\$0	\$1,879	\$279,004
Sheriff Administration	\$12,955	\$25,263	\$216,150	\$70,908	\$53,863	\$877,589
Sheriff Administration Services	\$0	\$0	\$0	\$0	\$17,425	\$57,187
Sheriff Records	\$0	\$0	\$0	\$0	\$3,071	\$15,777
Sheriff Jail	\$0	\$0	\$22,704	\$0	\$31,874	\$128,503
Sheriff Cops Grant	\$0	\$0	\$0	\$0	\$1,386	\$3,234
Sheriff-General Investigation	\$0	\$15,697	\$0	\$0	\$11,044	\$54,981
Sheriff Patrol/Traffic	\$0	\$0	\$0	\$0	\$2,975	\$11,881
Sheriff Vehicles	\$0	\$0	\$0	\$0	\$5,455	\$9,837
Sheriff Grants	\$0	\$0	\$0	\$0	\$760	\$2,462
Sheriff Coroner	\$0	\$0	\$0	\$0	\$507	\$1,916
Sheriff Operations/Patrol	\$0	\$0	\$0	\$0	\$33,604	\$81,721
Tri-Net	\$0	\$0	\$0	\$0	\$1,107	\$2,282
Animal Care & Services	\$40	\$13,490	\$25,807	\$2,402	\$9,466	\$122,146
Emergency Management	\$0	\$0	\$0	\$0	\$142	\$7,054
Court Clerk	\$9,420	\$0	\$0	\$3,171	\$6,412	\$41,369
District Court 1	\$0	\$0	\$15,826	\$1,157	\$4,421	\$43,747
District Court II	\$477	\$0	\$15,825	\$1,157	\$4,051	\$39,376
CASA	\$1,639	\$0	\$2,879	\$1,013	\$1,921	\$14,566
SAFE	\$0	\$0	\$0	\$0	\$955	\$1,800

Detail of Allocated Costs

Departments	<u>Building Use</u> Charge	<u>Equipment Use</u> Charge	<u>General Services</u>	<u>County Admin</u>	<u>GIS/IT Customer</u> Svc	<u>Clerk</u>	<u>Treasurer</u>	<u>Technology</u> Services	<u>Human</u> Resources
Public Guardian Administration	\$0	\$0	\$0	\$775	\$0	\$1,564	\$193	\$2,030	\$0
Bailiff	\$0	\$0	\$0	\$1,936	\$0	\$0	\$0	\$0	\$473
DA Child Support	\$0	\$0	\$18,113	\$2,093	\$0	\$17,400	\$265	\$5,077	\$2,941
Public Defender	\$0	\$0	\$0	\$5,217	\$0	\$0	\$107	\$0	\$0
Juvenile Probation	\$5,619	\$0	\$41,653	\$7,389	\$0	\$0	\$6,307	\$10,264	\$9,454
JPO Detention Center	\$16,544	\$0	\$6,527	\$2,785	\$0	\$0	\$265	\$4,966	\$3,123
Court Computer System	\$0	\$0	\$394	\$1,742	\$0	\$0	\$766	\$1,728	\$525
East Fork Justice Court	\$5,458	\$0	\$5,884	\$3,798	\$0	\$0	\$6,579	\$4,665	\$3,150
Tahoe Justice Court	\$11,889	\$261	\$4,169	\$3,035	\$0	\$261	\$6,283	\$7,444	\$2,625
Alternative Sentencing	\$1,335	\$0	\$2,354	\$3,387	\$0	\$0	\$6,496	\$5,489	\$5,422
East Fork Constable	\$334	\$0	\$0	\$937	\$0	\$1,043	\$5,837	\$1,728	\$3,357
Tahoe Constable	\$209	\$784	\$14,310	\$785	\$0	\$0	\$5,856	\$4,548	\$0
Security	\$0	\$0	\$0	\$894	\$0	\$0	\$27	\$2,030	\$1,417
Community Development Admin	\$24,159	\$0	\$80,731	\$3,564	\$0	\$15,381	\$628	\$21,438	\$3,581
Community Development Building Dept	\$0	\$3,135	\$0	\$6,367	\$0	\$0	\$5,983	\$42,436	\$4,496
Community Development Planning	\$0	\$0	\$0	\$5,691	\$53,033	\$4,808	\$6,322	\$6,092	\$10,236
Community Development Engineering	\$0	\$0	\$0	\$5,708	\$30,222	\$0	\$6,007	\$5,077	\$3,288
Public Works Administration	\$0	\$0	\$20,934	\$0	\$3,080	\$18,510	\$0	\$8,179	\$4,809
Public Works Roads	\$0	\$0	\$651	\$4,280	\$0	\$0	\$0	\$0	\$5,700
Public Works Utilities	\$0	\$0	\$70,527	\$62	\$23,773	\$0	\$8	\$21,037	\$3,637
Public Works Engineering	\$0	\$0	\$0	\$147	\$0	\$0	\$0	\$4,776	\$619
Weed Control	\$0	\$0	\$2,880	\$6,699	\$23,293	\$0	\$6,891	\$1,921	\$3,532
FD202 NV Cooperative Ext	\$0	\$0	\$0	\$1,633	\$0	\$0	\$6,925	\$4,172	\$1,040
FD204 Airport	\$0	\$0	\$1,406	\$4,098	\$11,261	\$4,692	\$11,362	\$11,632	\$0
FD210 DC Water District	\$0	\$0	\$0	\$743	\$0	\$0	\$282	\$1,015	\$262
FD211 Solid Waste Management	\$0	\$0	\$0	\$2,049	\$0	\$0	\$5,191	\$1,015	\$277
FD212 Landscape Maint Dist	\$0	\$0	\$0	\$99	\$0	\$0	\$0	\$0	\$0
FD214 St MV Accident Indigent	\$0	\$0	\$0	\$2,404	\$0	\$0	\$94	\$0	\$0
FD215 Medical Asst to Indigents	\$0	\$0	\$0	\$9,326	\$0	\$0	\$7,821	\$0	\$0
FD216 Social Services	\$0	\$0	\$1,471	\$13,278	\$13,475	\$1,564	\$9,992	\$19,808	\$11,558
FD222 Law Library	\$0	\$0	\$0	\$133	\$0	\$0	\$142	\$0	\$0
FD232 Road Operating	\$170	\$0	\$0	\$12,911	\$12,128	\$0	\$8,310	\$2,714	\$2,028
FD234 Room Tax Admin	\$0	\$0	\$0	\$3,502	\$0	\$0	\$7,251	\$0	\$0
FD234 Prom Room Tax	\$0	\$0	\$0	\$29,417	\$0	\$0	\$8,043	\$0	\$0
FD234 Library	\$0	\$0	\$0	\$9,877	\$1,155	\$0	\$10,453	\$10,455	\$11,895
FD234 Parks Operations	\$0	\$0	\$4,307	\$10,810	\$21,655	\$0	\$10,403	\$22,688	\$4,933
FD234 Parks Dev	\$0	\$0	\$0	\$90	\$0	\$0	\$3,925	\$0	\$0
FD234 Parks Temp & Seasonal	\$0	\$0	\$0	\$4,106	\$0	\$0	\$47	\$0	\$4,612
FD234 Recreation	\$0	\$0	\$6,517	\$7,053	\$0	\$0	\$7,972	\$8,876	\$15,894
FD234 Rec Temp & Seasonal	\$0	\$0	\$0	\$8,014	\$0	\$0	\$99	\$2,714	\$6,851
FD234 Kahle Community Center	\$0	\$0	\$0	\$8,601	\$0	\$0	\$8,146	\$9,248	\$10,465
FD234 Gym & Fitness	\$0	\$0	\$0	\$3,054	\$0	\$0	\$817	\$603	\$1,806
FD234 Community/Mtg Rm	\$0	\$0	\$0	\$3,729	\$0	\$0	\$1,235	\$914	\$2,801

Detail of Allocated Costs

Departments	<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	\$1,131	\$5,693
Bailiff	\$0	\$0	\$0	\$0	\$1,941	\$4,350
DA Child Support	\$1,483	\$0	\$5,153	\$2,459	\$6,373	\$61,357
Public Defender	\$0	\$0	\$0	\$0	\$5,596	\$10,920
Juvenile Probation	\$133	\$2,452	\$10,819	\$5,786	\$12,000	\$111,876
JPO Detention Center	\$0	\$0	\$24,572	\$3,443	\$5,474	\$67,699
Court Computer System	\$0	\$0	\$0	\$578	\$3,837	\$9,570
East Fork Justice Court	\$47,664	\$0	\$28,169	\$3,471	\$6,971	\$115,809
Tahoe Justice Court	\$15,414	\$0	\$0	\$2,893	\$5,772	\$60,046
Alternative Sentencing	\$0	\$0	\$2,570	\$2,592	\$6,188	\$35,833
East Fork Constable	\$0	\$0	\$956	\$2,227	\$2,123	\$18,542
Tahoe Constable	\$0	\$0	\$0	\$0	\$1,175	\$27,667
Security	\$0	\$0	\$0	\$1,562	\$1,845	\$7,775
Community Development Admin	\$2,282	\$19,622	\$31,370	\$1,736	\$4,570	\$209,062
Community Development Building Dept	\$0	\$80,450	\$0	\$3,471	\$5,927	\$152,265
Community Development Planning	\$0	\$53,716	\$0	\$3,471	\$6,323	\$149,692
Community Development Engineering	\$0	\$35,075	\$0	\$3,038	\$5,450	\$93,865
Public Works Administration	\$0	\$19,622	\$12,196	\$0	\$2,844	\$90,174
Public Works Roads	\$0	\$0	\$0	\$5,583	\$2,907	\$19,121
Public Works Utilities	\$0	\$19,622	\$0	\$0	\$20	\$138,686
Public Works Engineering	\$0	\$0	\$0	\$58	\$129	\$5,729
Weed Control	\$0	\$0	\$0	\$2,893	\$8,252	\$56,361
FD202 NV Cooperative Ext	\$0	\$0	\$8,776	\$886	\$3,865	\$27,297
FD204 Airport	\$0	\$0	\$6,592	\$0	\$10,140	\$61,183
FD210 DC Water District	\$0	\$8,584	\$0	\$290	\$751	\$11,927
FD211 Solid Waste Management	\$0	\$0	\$0	\$295	\$9,247	\$18,074
FD212 Landscape Maint Dist	\$0	\$0	\$0	\$0	\$129	\$228
FD214 St MV Accident Indigent	\$0	\$0	\$0	\$0	\$2,447	\$4,945
FD215 Medical Asst to Indigents	\$0	\$0	\$0	\$0	\$9,880	\$27,027
FD216 Social Services	\$4,154	\$9,811	\$14,193	\$5,253	\$24,457	\$129,014
FD222 Law Library	\$0	\$0	\$0	\$0	\$556	\$831
FD232 Road Operating	\$0	\$1,962	\$1,646	\$0	\$22,091	\$63,960
FD234 Room Tax Admin	\$0	\$0	\$0	\$0	\$6,722	\$17,475
FD234 Prom Room Tax	\$0	\$0	\$0	\$0	\$65,406	\$102,866
FD234 Library	\$0	\$0	\$32,030	\$8,639	\$24,012	\$108,516
FD234 Parks Operations	\$0	\$0	\$0	\$4,137	\$22,260	\$101,193
FD234 Parks Dev	\$0	\$0	\$0	\$0	\$3,276	\$7,291
FD234 Parks Temp & Seasonal	\$0	\$0	\$0	\$3,246	\$3,375	\$15,386
FD234 Recreation	\$98	\$0	\$0	\$2,662	\$11,695	\$60,767
FD234 Rec Temp & Seasonal	\$0	\$0	\$0	\$7,551	\$6,359	\$31,588
FD234 Kahle Community Center	\$0	\$0	\$0	\$5,833	\$11,841	\$54,134
FD234 Gym & Fitness	\$0	\$0	\$0	\$1,990	\$4,376	\$12,646
FD234 Community/Mtg Rm	\$0	\$0	\$0	\$2,905	\$5,669	\$17,253

Detail of Allocated Costs

Departments	<u>Building Use</u>	<u>Equipment Use</u>	<u>General Services</u>	<u>County Admin</u>	<u>GIS/IT Customer</u>	<u>Clerk</u>	<u>Treasurer</u>	<u>Technology</u>	<u>Human</u>
	<u>Charge</u>	<u>Charge</u>			<u>Svc</u>			<u>Services</u>	<u>Resources</u>
FD235 Library Gift Fund	\$0	\$0	\$0	\$182	\$0	\$0	\$0	\$0	\$0
FD236 Tahoe/Douglas Trans Dist	\$0	\$0	\$0	\$796	\$0	\$0	\$603	\$0	\$61
FD240 Justice Court Admin Assess	\$0	\$0	\$0	\$364	\$0	\$0	\$1,158	\$0	\$0
FD242 China Spring Youth Camp	\$0	\$0	\$993	\$27,977	\$5,004	\$0	\$5,853	\$10,706	\$32,675
FD244 Western NV Regional Youth	\$0	\$0	\$0	\$54	\$0	\$0	\$15	\$0	\$0
FD245 Erosion Control TRPA	\$0	\$0	\$0	\$217	\$0	\$0	\$521	\$714	\$0
FD255 911 Emergency Svcs	\$2,569	\$0	\$0	\$21,361	\$19,635	\$521	\$2,242	\$39,182	\$19,109
FD260 Senior Services Program	\$0	\$0	\$2,554	\$20,028	\$11,935	\$1,564	\$10,110	\$16,962	\$13,312
FD310 Self Insurance Dental	\$0	\$0	\$0	\$2,622	\$0	\$0	\$1,138	\$0	\$0
FD313.821 Vehicle Replacement	\$0	\$0	\$0	\$1,841	\$0	\$0	\$8,476	\$0	\$277
FD313.829 Vehicle Maintenance	\$2,648	\$0	\$0	\$9,674	\$0	\$0	\$0	\$4,583	\$4,237
FD314 Water Utility	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,855	\$0
FD315 Ridgeview Water System	\$0	\$0	\$0	\$0	\$0	\$0	\$30	\$714	\$0
FD316 Zephyr Water Utility Dist	\$0	\$0	\$0	\$1,488	\$0	\$0	\$7,806	\$714	\$982
FD319 Cave Rock/Uppaway Water Sys	\$0	\$0	\$0	\$1,639	\$0	\$0	\$7,893	\$714	\$990
FD320 Skyland Water System	\$0	\$0	\$0	\$959	\$0	\$0	\$7,119	\$714	\$620
FD324 Regional Water Fund	\$0	\$0	\$0	\$5,730	\$0	\$0	\$6,274	\$714	\$347
FD325 Sewer Utility	\$0	\$0	\$0	\$7,654	\$0	\$0	\$13,950	\$2,855	\$3,954
FD326 Carson Valley Water Utility	\$0	\$0	\$0	\$12,330	\$0	\$0	\$15,925	\$2,831	\$4,816
FD327-316 LT Wtr Util-Zephyr	\$0	\$0	\$0	\$1,024	\$0	\$0	\$0	\$0	\$0
FD327-319 LT Wtr Util-Cave Rock	\$0	\$0	\$0	\$2,336	\$0	\$0	\$0	\$0	\$0
FD327-320 LT Wtr Util-Skyland	\$0	\$0	\$0	\$861	\$0	\$0	\$0	\$0	\$0
FD405 Ad Val Capital Projects	\$0	\$0	\$0	\$583	\$0	\$0	\$5,002	\$0	\$0
FD410 County Construction	\$0	\$0	\$0	\$4,530	\$0	\$0	\$3,761	\$0	\$0
FD420 Park Resident Const Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$59	\$0	\$0
FD430 Regional Transportation	\$0	\$0	\$0	\$6,013	\$0	\$521	\$12,805	\$1,015	\$904
FD440 Capital Projects	\$0	\$0	\$0	\$449	\$0	\$0	\$880	\$0	\$0
FD541 Co Debt/Other Resources	\$0	\$0	\$0	\$39	\$0	\$0	\$2,811	\$0	\$0
FD605 Dc Redevelopment Admin	\$0	\$0	\$0	\$685	\$0	\$1,304	\$2,268	\$301	\$178
FD606 Dc Redevelopment Cap Proj	\$0	\$0	\$0	\$0	\$0	\$0	\$1,615	\$0	\$0
FD610 Gardnerville Town	\$0	\$144	\$0	\$2,725	\$7,315	\$0	\$11,677	\$4,550	\$6,636
FD611 Gardnerville Health & San	\$0	\$118	\$0	\$2,028	\$5,967	\$0	\$10,235	\$3,726	\$5,382
FD613 Gardnerville Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$179	\$0	\$0
FD620 Genoa Town	\$0	\$0	\$0	\$941	\$4,235	\$521	\$8,445	\$5,375	\$1,160
FD630 Minden Town	\$0	\$0	\$0	\$2,420	\$4,620	\$1,825	\$11,544	\$1,274	\$7,547
FD635 Minden Trash	\$0	\$0	\$0	\$1,127	\$2,503	\$0	\$8,150	\$714	\$4,219
FD636 Minden Cap Equip	\$0	\$0	\$0	\$70	\$0	\$0	\$2,399	\$0	\$0
FD639 Minden Wholesale Water Utly	\$0	\$0	\$0	\$1,703	\$2,310	\$0	\$2,517	\$653	\$3,879
FD640 Minden Town Water	\$0	\$0	\$0	\$1,567	\$1,636	\$0	\$13,868	\$461	\$2,765
FD650 East Fork Fire	\$0	\$0	\$9	\$26,852	\$48,990	\$5,735	\$20,830	\$60,864	\$55,439
FD651 Effph Emergency Fund	\$0	\$0	\$0	\$50	\$0	\$0	\$520	\$0	\$0
FD652 Effph Equip Res	\$0	\$0	\$0	\$0	\$0	\$0	\$191	\$0	\$0
FD653 Paramedics	\$0	\$0	\$0	\$36	\$0	\$0	\$976	\$0	\$0

Detail of Allocated Costs

Departments	<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>
FD235 Library Gift Fund	\$0	\$0	\$0	\$0	\$391	\$573
FD236 Tahoe/Douglas Trans Dist	\$0	\$0	\$0	\$70	\$2,401	\$3,931
FD240 Justice Court Admin Assess	\$0	\$0	\$0	\$0	\$3,768	\$5,290
FD242 China Spring Youth Camp	\$0	\$2,452	\$0	\$24,649	\$57,460	\$167,769
FD244 Western NV Regional Youth	\$0	\$0	\$0	\$0	\$86	\$155
FD245 Erosion Control TRPA	\$0	\$0	\$0	\$0	\$1,738	\$3,190
FD255 911 Emergency Svcs	\$0	\$0	\$8,705	\$11,601	\$23,287	\$148,212
FD260 Senior Services Program	\$0	\$1,226	\$29,777	\$9,322	\$35,133	\$151,923
FD310 Self Insurance Dental	\$0	\$0	\$0	\$0	\$3,030	\$6,790
FD313.821 Vehicle Replacement	\$0	\$0	\$0	\$266	\$21,757	\$32,617
FD313.829 Vehicle Maintenance	\$0	\$0	\$25,669	\$3,275	\$11,975	\$62,061
FD314 Water Utility	\$0	\$0	\$0	\$0	\$0	\$2,855
FD315 Ridgeview Water System	\$0	\$0	\$0	\$0	\$0	\$744
FD316 Zephyr Water Utility Dist	\$0	\$0	\$0	\$1,082	\$11,069	\$23,141
FD319 Cave Rock/Uppaway Water Sys	\$0	\$0	\$0	\$1,094	\$11,260	\$23,590
FD320 Skyland Water System	\$0	\$0	\$0	\$683	\$9,484	\$19,579
FD324 Regional Water Fund	\$0	\$0	\$0	\$255	\$7,914	\$21,234
FD325 Sewer Utility	\$0	\$0	\$0	\$3,055	\$23,379	\$54,847
FD326 Carson Valley Water Utility	\$0	\$0	\$0	\$4,154	\$42,392	\$82,448
FD327-316 LT Wtr Util-Zephyr	\$0	\$0	\$0	\$0	\$3,506	\$4,530
FD327-319 LT Wtr Util-Cave Rock	\$0	\$0	\$0	\$0	\$4,775	\$7,111
FD327-320 LT Wtr Util-Skyland	\$0	\$0	\$0	\$0	\$2,609	\$3,470
FD405 Ad Val Capital Projects	\$0	\$0	\$0	\$0	\$584	\$6,169
FD410 County Construction	\$0	\$0	\$0	\$0	\$7,890	\$16,181
FD420 Park Resident Const Tax	\$0	\$0	\$0	\$0	\$117	\$176
FD430 Regional Transportation	\$0	\$0	\$0	\$735	\$13,351	\$35,344
FD440 Capital Projects	\$0	\$0	\$0	\$0	\$503	\$1,832
FD541 Co Debt/Other Resources	\$0	\$0	\$0	\$0	\$1,486	\$4,336
FD605 Dc Redevelopment Admin	\$0	\$7,603	\$0	\$197	\$1,490	\$14,026
FD606 Dc Redevelopment Cap Proj	\$0	\$0	\$0	\$0	\$121	\$1,736
FD610 Gardnerville Town	\$40	\$0	\$0	\$4,629	\$20,712	\$58,428
FD611 Gardnerville Health & San	\$0	\$0	\$0	\$3,761	\$14,263	\$45,480
FD613 Gardnerville Debt	\$0	\$0	\$0	\$0	\$0	\$179
FD620 Genoa Town	\$0	\$0	\$0	\$1,204	\$8,532	\$30,413
FD630 Minden Town	\$0	\$0	\$0	\$4,126	\$21,323	\$54,679
FD635 Minden Trash	\$0	\$0	\$0	\$2,284	\$7,474	\$26,471
FD636 Minden Cap Equip	\$0	\$0	\$0	\$0	\$893	\$3,362
FD639 Minden Wholesale Water Utly	\$0	\$0	\$0	\$2,140	\$9,350	\$22,552
FD640 Minden Town Water	\$0	\$0	\$0	\$1,504	\$11,161	\$32,962
FD650 East Fork Fire	\$0	\$0	\$0	\$26,050	\$118,246	\$363,015
FD651 Effph Emergency Fund	\$0	\$0	\$0	\$0	\$152	\$722
FD652 Effph Equip Res	\$0	\$0	\$0	\$0	\$8	\$199
FD653 Paramedics	\$0	\$0	\$0	\$0	\$691	\$1,703

Detail of Allocated Costs

Departments	<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>
FD657 Eff Debt Service	\$0	\$0	\$0	\$0	\$7	\$7
FD885 Mosquito District	\$0	\$0	\$0	\$0	\$8,455	\$88,259
Emergency Management	\$0	\$0	\$0	\$0	\$1,987	\$38,307
All Other	\$0	\$0	\$244,105	\$0	\$37,082	\$525,648
Subtotal	\$0	(\$1,520,541)	\$0	(\$3,150,911)	(\$55,430)	\$6,911,627
Direct Bill		\$15,760		\$15,917	\$55,430	\$131,504
Unallocated		\$1,504,781		\$3,134,994		\$6,641,257
Total	\$0	\$0	\$0	\$0	\$0	\$13,684,388

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

101191 - General Services

- 3.004 Postage
- 3.005 Motor Pool
- 3.006 Equipment Lease
- 3.007 Paper Supplies
- 3.008 Office Supplies
- 3.009 County Manager

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

101122 - County Administration

- 4.004 Commission
- 4.005 County Manager
- 4.006 CM Direct Supervision
- 4.007 Finance
- 4.008 Technology Services
- 4.009 Clerk of the Board
- 4.010 Mosquito Abatement

- 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)

101152 - GIS/IT Customer Service

- 5.004 GIS

Percent of Time by Department or Fund

101182 - Clerk

- 6.004 Clerk to the Board of Comm
- 6.005 Planning Commission
- 6.006 Dog Licenses
- 6.007 Child Support Collections
- 6.008 Treasurer

- Agenda Item County by GF Department or Fund
- Direct Allocation to Community Planning & Development
- Direct Allocation to Animal Care Services
- Direct Allocation to DA Child Support
- Direct Allocation to Treasurer

101186 - Treasurer

Douglas County, Nevada
Summary of allocation basis

Department

- 7.004 Banking Fees
- 7.005 Investments
- 7.006 Cash Receipts
- 7.007 Room Tax

101192 - Technology Services

- 8.004 Telephone PBX
- 8.005 IT Technical Server Support
- 8.006 Security

- 8.007 Data Network Infrastructure
- 8.008 AS/400
- 8.009 Public Data Access
- 8.010 Radios
- 8.011 Software Program Maint
- 8.012 County-wide Program Maint

101194 - Human Resources

- 9.004 Recruitment and Selection
- 9.005 Labor Relations

- 9.006 Staff Development

- 9.007 Benefits Administration

- 9.008 Classification & Compensation

- 9.009 Risk and Liability Management
- 9.010 Physicals

101195 - Records Management

- 10.004 Recorder
- 10.005 Film Processing
- 10.006 Images Scanned
- 10.007 Boxes Deleted/Destroyed
- 10.008 Boxes Received/Stored
- 10.009 Records Delivered
- 10.010 Sealed Records

101341 - District Attorney

- 11.004 Civil

Basis of allocation

- Accounts Payable Count by Department/Fund
- Investment Earnings by Department or Fund
- Even Distribution to Department/Funds
- Direct Allocation to Room Tax

- Telephone Extensions by Department/Fund
- Number of Servers 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)

- Number of Workstations by Department for Fund
- Actual Usage Time by General Fund Department or Fund
- Equal Allocation to Departments
- Direct Allocation to Telecommunications
- 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)

- Direct Allocation to Risk Management Fund 309
- Direct Allocation to Sheriff Administration (101 211)

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

- Time Spent by GF Department and Funds

Douglas County, Nevada
Summary of allocation basis

Department

Basis of allocation

101521 - Building Services

- 12.004 Building Maintenance
- 12.005 Utilities
- 12.006 Janitorial Services
- 12.007 Jail Supplies

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

309817 - FD309 Risk Management

- 13.004 Insurance Administration

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)

101172 - Finance

- 14.004 Accounting & Financial Reporting
- 14.005 Operating & Cap Budgets
- 14.006 Accounts Payable
- 14.007 Payroll

- 14.008 Grant Administration
- 14.009 Capital Asset Accounting
- 14.010 Debt Management
- 14.011 Room Tax Administration
- 14.012 Strategic Planning Support
- 14.013 Public Works

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
 Direct Allocation to Utility Funds based on time spent

SCHEDULE 1.01

BUILDING USE CHARGE

NATURE AND EXTENT OF SERVICE

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

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

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

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

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

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

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Assessor	2,531	12.561 %	\$7,915		\$7,915		\$7,915
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
Total	20,150	100.000 %	\$63,015		\$63,015		\$63,015

(A) Alloc basis: Square Footage of Building Occupants

Source:

**Building Use Charge
Detail allocation of
Communications**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
GIS/IT Customer Service	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**

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

(A) Alloc basis: Square Footage of Building Occupants

Source:

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

<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>
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
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	6,756	25.398 %	\$25,195		\$25,195		\$25,195
JPO Detention Center	4,436	16.677 %	\$16,544		\$16,544		\$16,544
Total	<u>26,600</u>	<u>100.000 %</u>	<u>\$99,200</u>		<u>\$99,200</u>		<u>\$99,200</u>

(A) Alloc basis: Square Footage of Building Occupants

Source:

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

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD313.829 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**

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	2,414	12.573 %	\$8,744		\$8,744		\$8,744
Human Resources	1,838	9.573 %	\$6,657		\$6,657		\$6,657
Community Development Admin	6,670	34.740 %	\$24,159		\$24,159		\$24,159
Finance	1,604	8.354 %	\$5,810		\$5,810		\$5,810
All Other	6,674	34.760 %	\$24,174		\$24,174		\$24,174
Total	19,200	100.000 %	\$69,544		\$69,544		\$69,544

(A) Alloc basis: Square Footage of Building Occupants

Source:

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

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

(A) Alloc basis: Square Footage of Building Occupants

Source:

**Building Use Charge
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>Admin Building</u>	<u>Communications</u>	<u>Judicial Building</u>	<u>Lake Admin Building</u>	<u>Maintenance Operations</u>	<u>Minden Inn</u>	<u>Records Management</u>
County Administration	\$8,744						\$8,744	
GIS/IT Customer Service	\$2,805		\$2,805					
Clerk	\$9,438	\$9,438						
Treasurer	\$9,441	\$9,441						
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			
Telecommunications	\$3,101		\$3,101					
Sheriff Administration	\$119,153	\$1,032		\$82,711	\$35,410			
District Court 1	\$8,221			\$8,221				
District Court II	\$8,218			\$8,218				
CASA	\$1,495			\$1,495				
Juvenile Probation	\$5,619			\$5,619				
JPO Detention Center	\$16,544				\$16,544			
East Fork Justice Court	\$5,458			\$5,458				
Tahoe Justice Court	\$11,889				\$11,889			
Alternative Sentencing	\$1,335			\$1,335				
East Fork Constable	\$334			\$334				
Tahoe Constable	\$209				\$209			
Community Development Admin	\$24,159						\$24,159	
FD232 Road Operating	\$170					\$170		
FD255 911 Emergency Svcs	\$2,569		\$2,569					
FD313.829 Vehicle Maintenance	\$2,648					\$2,648		
All Other	\$107,764	\$19,984	\$6,716	\$31,695	\$25,195		\$24,174	
Total	\$410,800	\$63,015	\$15,191	\$157,179	\$99,200	\$2,829	\$69,544	\$3,842

SCHEDULE 2.01

EQUIPMENT USE CHARGE

NATURE AND EXTENT OF SERVICE

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

Category	Useful Life	Rate Applied	Equipment Value Through June 30, 2015	Use Charge
Equipment	15 years	6 and 2/3%	\$1,288,338	\$85,888
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	\$85,888			
AS/400	\$26,123			
Total departmental cost adjustments:	<u>\$112,011</u>			<u>\$112,011</u>
Total to be allocated	<u>\$112,011</u>			<u>\$112,011</u>

Equipment Use Charge
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Equipment</u>	<u>AS/400</u>
<u>Other Expense and Cost</u>				
SALARIES & WAGES				
FRINGE BENEFITS				
<u>Cost Adjustments</u>				
EQUIPMENT	\$85,888		\$85,888	
AS/400	\$26,123			\$26,123
Functional Cost	<u>\$112,011</u>		<u>\$85,888</u>	<u>\$26,123</u>
Allocable Costs	<u>\$112,011</u>		<u>\$85,888</u>	<u>\$26,123</u>
1st Allocation	<u>\$112,011</u>		<u>\$85,888</u>	<u>\$26,123</u>
Functional Cost				
Allocable Costs				
2nd Allocation				
Total allocated	<u><u>\$112,011</u></u>		<u><u>\$85,888</u></u>	<u><u>\$26,123</u></u>

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	13,602	1.056 %	\$907		\$907		\$907
District Attorney	113,137	8.782 %	\$7,542		\$7,542		\$7,542
Human Resources	7,462	0.579 %	\$497		\$497		\$497
Technology Services	489,686	38.009 %	\$32,645		\$32,645		\$32,645
Records Management	110,229	8.556 %	\$7,348		\$7,348		\$7,348
Treasurer	233,624	18.134 %	\$15,575		\$15,575		\$15,575
Finance	243,471	18.898 %	\$16,231		\$16,231		\$16,231
GIS/IT Customer Service	77,127	5.986 %	\$5,143		\$5,143		\$5,143
Total	<u>1,288,338</u>	<u>100.000 %</u>	<u>\$85,888</u>		<u>\$85,888</u>		<u>\$85,888</u>

(A) Alloc basis: Equipment Value by GF Department

Source:

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	600	6.000 %	\$1,567		\$1,567		\$1,567
Assessor	1,800	18.000 %	\$4,702		\$4,702		\$4,702
Community Development Building Dept	1,200	12.000 %	\$3,135		\$3,135		\$3,135
Clerk	500	5.000 %	\$1,306		\$1,306		\$1,306
Tahoe Justice Court	100	1.000 %	\$261		\$261		\$261
FD610 Gardnerville Town	55	0.550 %	\$144		\$144		\$144
All Other	400	4.000 %	\$1,045		\$1,045		\$1,045
Tahoe General Services	300	3.000 %	\$784		\$784		\$784
Finance	500	5.000 %	\$1,306		\$1,306		\$1,306
Human Resources	600	6.000 %	\$1,567		\$1,567		\$1,567
Recorder	1,400	14.000 %	\$3,657		\$3,657		\$3,657
Sheriff Administration	800	8.000 %	\$2,090		\$2,090		\$2,090
Tahoe Constable	300	3.000 %	\$784		\$784		\$784
Treasurer	1,400	14.000 %	\$3,657		\$3,657		\$3,657
FD611 Gardnerville Health & San	45	0.450 %	\$118		\$118		\$118
Total	<u>10,000</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:

Equipment Use Charge
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Equipment</u>	<u>AS/400</u>
GIS/IT Customer Service	\$5,143	\$5,143	
Clerk	\$2,213	\$907	\$1,306
Treasurer	\$19,232	\$15,575	\$3,657
Technology Services	\$32,645	\$32,645	
Human Resources	\$2,064	\$497	\$1,567
Records Management	\$7,348	\$7,348	
District Attorney	\$7,542	\$7,542	
Finance	\$17,537	\$16,231	\$1,306
Assessor	\$4,702		\$4,702
Recorder	\$3,657		\$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	\$144		\$144
FD611 Gardnerville Health & San	\$118		\$118
All Other	\$1,045		\$1,045
Total	<u>\$112,011</u>	<u>\$85,888</u>	<u>\$26,123</u>

SCHEDULE 3.01

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>
	\$1,852,395			\$1,852,395
Allocated additions:				
101122 - County Administration		\$10,377	\$10,377	
101186 - Treasurer		\$1,134	\$1,134	
101192 - Technology Services		\$990	\$990	
101194 - Human Resources		\$1,911	\$1,911	
101341 - District Attorney		\$74,414	\$74,414	
101521 - Building Services		\$9,842	\$9,842	
309817 - FD309 Risk Management		\$760	\$760	
101172 - Finance		\$14,221	\$14,221	
Total allocated additions:		<u>\$113,649</u>	<u>\$113,649</u>	<u>\$113,649</u>
Total to be allocated	<u>\$1,852,395</u>	<u>\$113,649</u>		<u>\$1,966,044</u>

General Services
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Postage</u>	<u>Motor Pool</u>	<u>Equipment Lease</u>	<u>Paper Supplies</u>	<u>Office Supplies</u>	<u>County Manager</u>	<u>General Government</u>	<u>Professional Services</u>
<u>Other Expense and Cost</u>										
SALARIES & WAGES										
FRINGE BENEFITS										
<u>Other Expense and Cost</u>										
POSTAGE	\$179,500		\$179,500							
MOTOR POOL	\$271,443			\$271,443						
EQUIPMENT LEASE	\$95,658				\$95,658					
PAPER SUPPLIES	\$13,733					\$13,733				
OFFICE SUPPLIES	\$9,336						\$9,336			
COUNTY MANAGER	\$71,929							\$71,929		
GENERAL GOVERNMENT	\$1,163,359								\$1,163,359	
PROFESSIONAL SERVICE	\$47,437									\$47,437
Departmental Expenditures	<u>\$1,852,395</u>		<u>\$179,500</u>	<u>\$271,443</u>	<u>\$95,658</u>	<u>\$13,733</u>	<u>\$9,336</u>	<u>\$71,929</u>	<u>\$1,163,359</u>	<u>\$47,437</u>
Functional Cost	<u>\$1,852,395</u>		<u>\$179,500</u>	<u>\$271,443</u>	<u>\$95,658</u>	<u>\$13,733</u>	<u>\$9,336</u>	<u>\$71,929</u>	<u>\$1,163,359</u>	<u>\$47,437</u>
Allocable Costs	<u>\$1,852,395</u>		<u>\$179,500</u>	<u>\$271,443</u>	<u>\$95,658</u>	<u>\$13,733</u>	<u>\$9,336</u>	<u>\$71,929</u>	<u>\$1,163,359</u>	<u>\$47,437</u>
Unallocated	(\$1,210,796)								(\$1,163,359)	(\$47,437)
1st Allocation	<u>\$641,599</u>		<u>\$179,500</u>	<u>\$271,443</u>	<u>\$95,658</u>	<u>\$13,733</u>	<u>\$9,336</u>	<u>\$71,929</u>		
Additions: 2nd										
Building Services	\$9,842							\$9,842		
Other	<u>\$103,807</u>	<u>\$103,807</u>								
Functional Cost	<u>\$113,649</u>	<u>\$103,807</u>						<u>\$9,842</u>		
Reallocate Admin		(\$103,807)	\$10,059	\$15,211	\$5,361	\$770	\$523	\$4,031	\$65,194	\$2,658
Allocable Costs	<u>\$113,649</u>		<u>\$10,059</u>	<u>\$15,211</u>	<u>\$5,361</u>	<u>\$770</u>	<u>\$523</u>	<u>\$13,873</u>	<u>\$65,194</u>	<u>\$2,658</u>
Unallocated	(\$67,852)								(\$65,194)	(\$2,658)
2nd Allocation	<u>\$45,797</u>		<u>\$10,059</u>	<u>\$15,211</u>	<u>\$5,361</u>	<u>\$770</u>	<u>\$523</u>	<u>\$13,873</u>		
Total allocated	<u>\$687,396</u>		<u>\$189,559</u>	<u>\$286,654</u>	<u>\$101,019</u>	<u>\$14,503</u>	<u>\$9,859</u>	<u>\$85,802</u>		

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	111	0.183 %	\$329		\$329	\$18	\$347
GIS/IT Customer Service	84	0.139 %	\$249		\$249	\$14	\$263
Assessor	3,939	6.504 %	\$11,674		\$11,674	\$654	\$12,328
Finance	667	1.101 %	\$1,977		\$1,977	\$111	\$2,088
Recorder	2,996	4.947 %	\$8,879		\$8,879	\$498	\$9,377
Public Works Administration	2,268	3.745 %	\$6,722		\$6,722	\$377	\$7,099
Treasurer	5,744	9.484 %	\$17,024		\$17,024	\$954	\$17,978
Telecommunications	448	0.740 %	\$1,328		\$1,328	\$74	\$1,402
Technology Services	28	0.046 %	\$83		\$83	\$5	\$88
Human Resources	1,077	1.778 %	\$3,192		\$3,192	\$179	\$3,371
Sheriff Administration Services	5,257	8.680 %	\$15,580		\$15,580	\$873	\$16,453
Court Clerk	981	1.620 %	\$2,907		\$2,907	\$163	\$3,070
District Court 1	623	1.029 %	\$1,846		\$1,846	\$103	\$1,949
District Court II	569	0.939 %	\$1,686		\$1,686	\$95	\$1,781
District Attorney	2,216	3.659 %	\$6,568		\$6,568	\$368	\$6,936
DA Child Support	4,952	8.176 %	\$14,677		\$14,677	\$822	\$15,499
JPO Detention Center	462	0.763 %	\$1,369		\$1,369	\$77	\$1,446
Juvenile Probation	58	0.096 %	\$172		\$172	\$10	\$182
FD242 China Spring Youth Camp	317	0.523 %	\$940		\$940	\$53	\$993
East Fork Justice Court	1,880	3.104 %	\$5,572		\$5,572	\$312	\$5,884
Tahoe Justice Court	1,332	2.199 %	\$3,948		\$3,948	\$221	\$4,169
Community Development Admin	6,208	10.250 %	\$18,399		\$18,399	\$1,031	\$19,430
CASA	352	0.581 %	\$1,043		\$1,043	\$58	\$1,101
Weed Control	920	1.519 %	\$2,727		\$2,727	\$153	\$2,880
FD216 Social Services	470	0.776 %	\$1,393		\$1,393	\$78	\$1,471
FD204 Airport	449	0.741 %	\$1,331		\$1,331	\$75	\$1,406
FD260 Senior Services Program	816	1.347 %	\$2,418		\$2,418	\$136	\$2,554
FD234 Parks Operations	1,376	2.272 %	\$4,078		\$4,078	\$229	\$4,307
FD234 Recreation	2,082	3.438 %	\$6,171		\$6,171	\$346	\$6,517
Clerk	4,938	8.153 %	\$14,635		\$14,635	\$820	\$15,455
County Commissioners	9	0.015 %	\$27		\$27	\$1	\$28
Animal Care & Services	547	0.903 %	\$1,621		\$1,621	\$91	\$1,712
Emergency Management	5	0.008 %	\$15		\$15	\$1	\$16
Public Works Roads	208	0.343 %	\$616		\$616	\$35	\$651
FD650 East Fork Fire	3	0.005 %	\$9		\$9		\$9
Clerk-Elections	5,830	9.626 %	\$17,279		\$17,279	\$968	\$18,247
Court Computer System	126	0.208 %	\$373		\$373	\$21	\$394
All Other	217	0.360 %	\$643		\$643	\$35	\$678
Total	<u>60,565</u>	<u>100.000 %</u>	<u>\$179,500</u>		<u>\$179,500</u>	<u>\$10,059</u>	<u>\$189,559</u>

(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:

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	7.593 %	\$20,611		\$20,611	\$1,155	\$21,766
Assessor	76,231	6.941 %	\$18,840		\$18,840	\$1,056	\$19,896
Community Development Admin	128,036	11.657 %	\$31,643		\$31,643	\$1,773	\$33,416
Tahoe Constable	49,932	4.546 %	\$12,340		\$12,340	\$692	\$13,032
County Administration	49,543	4.511 %	\$12,244		\$12,244	\$686	\$12,930
District Attorney	53,422	4.864 %	\$13,203		\$13,203	\$740	\$13,943
JPO Detention Center	19,466	1.772 %	\$4,811		\$4,811	\$270	\$5,081
Juvenile Probation	158,894	14.467 %	\$39,270		\$39,270	\$2,201	\$41,471
Records Management	17,669	1.609 %	\$4,367		\$4,367	\$245	\$4,612
Technology Services	23,646	2.153 %	\$5,844		\$5,844	\$327	\$6,171
Building Services	51,378	4.678 %	\$12,698		\$12,698	\$712	\$13,410
Telecommunications	49,512	4.508 %	\$12,237		\$12,237	\$686	\$12,923
Sheriff Jail	13,952	1.270 %	\$3,448		\$3,448	\$193	\$3,641
Public Works Utilities	270,228	24.604 %	\$66,785		\$66,785	\$3,742	\$70,527
Public Works Administration	53,011	4.827 %	\$13,102		\$13,102	\$733	\$13,835
Total	<u>1,098,317</u>	<u>100.000 %</u>	<u>\$271,443</u>		<u>\$271,443</u>	<u>\$15,211</u>	<u>\$286,654</u>

(A) Alloc basis: Vehicle Cost by Department

Source:

**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	7,547	10.306 %	\$9,859		\$9,859	\$553	\$10,412
Community Development Admin	18,708	25.548 %	\$24,439		\$24,439	\$1,370	\$25,809
Finance	8,833	12.062 %	\$11,539		\$11,539	\$647	\$12,186
County Administration	10,735	14.660 %	\$14,023		\$14,023	\$786	\$14,809
DA Child Support	1,541	2.104 %	\$2,013		\$2,013	\$113	\$2,126
District Attorney	9,908	13.531 %	\$12,943		\$12,943	\$725	\$13,668
Human Resources	6,432	8.784 %	\$8,402		\$8,402	\$471	\$8,873
Tahoe General Services	2,221	3.033 %	\$2,901		\$2,901	\$163	\$3,064
Treasurer	1,641	2.241 %	\$2,144		\$2,144	\$120	\$2,264
Assessor	3,027	4.134 %	\$3,954		\$3,954	\$222	\$4,176
Tahoe Constable	926	1.265 %	\$1,210		\$1,210	\$68	\$1,278
Alternative Sentencing	1,708	2.332 %	\$2,231		\$2,231	\$123	\$2,354
Total	73,227	100.000 %	\$95,658		\$95,658	\$5,361	\$101,019

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

Source:

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	486	3.367 %	\$462		\$462	\$26	\$488
County Administration	1,801	12.478 %	\$1,714		\$1,714	\$96	\$1,810
Human Resources	830	5.751 %	\$790		\$790	\$44	\$834
Finance	2,468	17.100 %	\$2,348		\$2,348	\$132	\$2,480
Tahoe General Services	98	0.679 %	\$93		\$93	\$5	\$98
Clerk	1,337	9.263 %	\$1,272		\$1,272	\$71	\$1,343
Community Development Admin	2,066	14.314 %	\$1,966		\$1,966	\$110	\$2,076
Sheriff Administration	642	4.448 %	\$611		\$611	\$34	\$645
District Attorney	4,705	32.600 %	\$4,477		\$4,477	\$252	\$4,729
Total	<u>14,433</u>	<u>100.000 %</u>	<u>\$13,733</u>		<u>\$13,733</u>	<u>\$770</u>	<u>\$14,503</u>

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

Source:

General Services
Detail allocation of
Office Supplies

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
County Commissioners	25	25.000 %	\$2,334		\$2,334	\$131	\$2,465
County Administration	25	25.000 %	\$2,334		\$2,334	\$131	\$2,465
Finance	25	25.000 %	\$2,334		\$2,334	\$131	\$2,465
Human Resources	25	25.000 %	\$2,334		\$2,334	\$130	\$2,464
Total	100	100.000 %	\$9,336		\$9,336	\$523	\$9,859

(A) Alloc basis: Allocated Evenly

Source:

**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 %	\$71,929		\$71,929	\$13,873	\$85,802
Total	1	100.000 %	\$71,929		\$71,929	\$13,873	\$85,802

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

Source:

**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>
County Administration	\$118,163	\$347	\$12,930	\$14,809	\$1,810	\$2,465	\$85,802
GIS/IT Customer Service	\$263	\$263					
Clerk	\$27,210	\$15,455		\$10,412	\$1,343		
Treasurer	\$20,242	\$17,978		\$2,264			
Technology Services	\$6,259	\$88	\$6,171				
Human Resources	\$15,542	\$3,371		\$8,873	\$834	\$2,464	
Records Management	\$4,612		\$4,612				
District Attorney	\$39,276	\$6,936	\$13,943	\$13,668	\$4,729		
Building Services	\$13,410		\$13,410				
Finance	\$19,219	\$2,088		\$12,186	\$2,480	\$2,465	
County Commissioners	\$2,493	\$28				\$2,465	
Assessor	\$36,400	\$12,328	\$19,896	\$4,176			
Recorder	\$9,377	\$9,377					
Clerk-Elections	\$18,247	\$18,247					
Tahoe General Services	\$3,162			\$3,064	\$98		
Telecommunications	\$14,325	\$1,402	\$12,923				
Sheriff Administration	\$645				\$645		
Sheriff Administration Services	\$16,453	\$16,453					
Sheriff Jail	\$3,641		\$3,641				
Animal Care & Services	\$23,478	\$1,712	\$21,766				
Emergency Management	\$16	\$16					
Court Clerk	\$3,070	\$3,070					
District Court 1	\$1,949	\$1,949					
District Court II	\$1,781	\$1,781					
CASA	\$1,101	\$1,101					
DA Child Support	\$18,113	\$15,499		\$2,126	\$488		
Juvenile Probation	\$41,653	\$182	\$41,471				
JPO Detention Center	\$6,527	\$1,446	\$5,081				
Court Computer System	\$394	\$394					
East Fork Justice Court	\$5,884	\$5,884					
Tahoe Justice Court	\$4,169	\$4,169					
Alternative Sentencing	\$2,354			\$2,354			
Tahoe Constable	\$14,310		\$13,032	\$1,278			
Community Development Admin	\$80,731	\$19,430	\$33,416	\$25,809	\$2,076		
Public Works Administration	\$20,934	\$7,099	\$13,835				
Public Works Roads	\$651	\$651					
Public Works Utilities	\$70,527		\$70,527				
Weed Control	\$2,880	\$2,880					
FD204 Airport	\$1,406	\$1,406					
FD216 Social Services	\$1,471	\$1,471					
FD234 Parks Operations	\$4,307	\$4,307					

**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 Recreation	\$6,517	\$6,517					
FD242 China Spring Youth Camp	\$993	\$993					
FD260 Senior Services Program	\$2,554	\$2,554					
FD650 East Fork Fire	\$9	\$9					
All Other	\$678	\$678					
Total	<u>\$687,396</u>	<u>\$189,559</u>	<u>\$286,654</u>	<u>\$101,019</u>	<u>\$14,503</u>	<u>\$9,859</u>	<u>\$85,802</u>

SCHEDULE 4.01

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.
- **Clerk of the Board** – These costs represent time spent as Clerk of the Board. Costs are allocated directly to the Clerk.
- **Mosquito Abatement** – These costs are related to contracted services for mosquito abatement. Costs are allocated directly to Fund 885, Mosquito District.

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>
	\$1,022,462			\$1,022,462
Deductions:				
RURAL CPS ASSESS	(\$253,638)			
PROFESSIONAL SERVICES	(\$10,000)			
Total deductions:	<u>(\$263,638)</u>			<u>(\$263,638)</u>
Allocated additions:				
100000 - Building Use Charge	\$8,744		\$8,744	
101191 - General Services	\$102,573	\$15,590	\$118,163	
101122 - County Administration		\$2,076	\$2,076	
101152 - GIS/IT Customer Service		\$89,398	\$89,398	
101182 - Clerk		\$34,152	\$34,152	
101186 - Treasurer		\$20,323	\$20,323	
101192 - Technology Services		\$12,319	\$12,319	
101194 - Human Resources		\$3,302	\$3,302	
101195 - Records Management		\$317	\$317	
101521 - Building Services		\$11,100	\$11,100	
309817 - FD309 Risk Management		\$3,108	\$3,108	
101172 - Finance		\$8,998	\$8,998	
Total allocated additions:	<u>\$111,317</u>	<u>\$200,683</u>	<u>\$312,000</u>	<u>\$312,000</u>
Total to be allocated	<u>\$870,141</u>	<u>\$200,683</u>		<u>\$1,070,824</u>

County Administration
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Commission</u>	<u>County Manager</u>	<u>CM Direct Supervision</u>	<u>Economic Development</u>	<u>Finance</u>	<u>Technology Services</u>	<u>Clerk of the Board</u>	<u>Mosquito Abatement</u>
Wages & Benefits										
SALARIES & WAGES	\$452,005	\$104,323	\$81,451	\$73,586	\$35,256	\$768	\$69,744	\$29,064	\$57,813	
FRINGE BENEFITS	\$181,545	\$41,901	\$32,714	\$29,556	\$14,161	\$309	\$28,012	\$11,673	\$23,219	
Other Expense and Cost										
SERVICES & SUPPLIES	\$86,174	\$19,889	\$15,529	\$14,029	\$6,722	\$146	\$13,297	\$5,541	\$11,021	
RURAL CPS ASSESS	\$253,638	\$253,638								
PROFESSIONAL SERVICE	\$10,000	\$10,000								
MOSQUITO ABATEMENT	\$39,100									\$39,100
Departmental Expenditures	\$1,022,462	\$429,751	\$129,694	\$117,171	\$56,139	\$1,223	\$111,053	\$46,278	\$92,053	\$39,100
Cost Adjustments										
Deductions	(\$263,638)	(\$263,638)								
Additions: 1st										
General Services	\$102,573			\$102,573						
Other	\$8,744	\$8,744								
Functional Cost	\$870,141	\$174,857	\$129,694	\$219,744	\$56,139	\$1,223	\$111,053	\$46,278	\$92,053	\$39,100
Reallocate Admin		(\$174,857)	\$38,261	\$34,567	\$16,562	\$361	\$32,762	\$13,653	\$27,157	\$11,534
Allocable Costs	\$870,141		\$167,955	\$254,311	\$72,701	\$1,584	\$143,815	\$59,931	\$119,210	\$50,634
Unallocated	(\$1,584)					(\$1,584)				
1st Allocation	\$868,557		\$167,955	\$254,311	\$72,701		\$143,815	\$59,931	\$119,210	\$50,634
Additions: 2nd										
General Services	\$15,590			\$15,590						
Other	\$185,093	\$185,093								
Functional Cost	\$200,683	\$185,093		\$15,590						
Reallocate Admin		(\$185,093)	\$40,501	\$36,590	\$17,531	\$382	\$34,680	\$14,452	\$28,746	\$12,211
Allocable Costs	\$200,683		\$40,501	\$52,180	\$17,531	\$382	\$34,680	\$14,452	\$28,746	\$12,211
Unallocated	(\$382)					(\$382)				
2nd Allocation	\$200,301		\$40,501	\$52,180	\$17,531		\$34,680	\$14,452	\$28,746	\$12,211
Total allocated	\$1,068,858		\$208,456	\$306,491	\$90,232		\$178,495	\$74,383	\$147,956	\$62,845

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>
FD653 Paramedics	15,449	0.017 %	\$29		\$29	\$7	\$36
FD640 Minden Town Water	676,560	0.749 %	\$1,257		\$1,257	\$310	\$1,567
FD639 Minden Wholesale Water Utly	735,351	0.814 %	\$1,367		\$1,367	\$336	\$1,703
FD635 Minden Trash	486,510	0.538 %	\$904		\$904	\$223	\$1,127
FD630 Minden Town	1,044,745	1.156 %	\$1,942		\$1,942	\$478	\$2,420
FD620 Genoa Town	406,317	0.450 %	\$755		\$755	\$186	\$941
FD611 Gardnerville Health & San	875,579	0.969 %	\$1,627		\$1,627	\$401	\$2,028
FD610 Gardnerville Town	1,176,744	1.302 %	\$2,187		\$2,187	\$538	\$2,725
FD605 Dc Redevelopment Admin	81,956	0.091 %	\$152		\$152	\$38	\$190
FD541 Co Debt/Other Resources	6,117	0.007 %	\$11		\$11	\$3	\$14
FD430 Regional Transportation	836,161	0.925 %	\$1,554		\$1,554	\$383	\$1,937
FD410 County Construction	695,156	0.769 %	\$1,292		\$1,292	\$318	\$1,610
FD325 Sewer Utility	815,308	0.902 %	\$1,515		\$1,515	\$373	\$1,888
FD324 Regional Water Fund	849,565	0.940 %	\$1,579		\$1,579	\$389	\$1,968
FD320 Skyland Water System	66,691	0.074 %	\$124		\$124	\$31	\$155
FD319 Cave Rock/Uppaway Water Sys	122,871	0.136 %	\$228		\$228	\$56	\$284
FD316 Zephyr Water Utility Dist	101,020	0.112 %	\$188		\$188	\$46	\$234
FD315 Ridgeview Water System	1						
FD313.821 Vehicle Replacement	251,205	0.278 %	\$467		\$467	\$115	\$582
FD310 Self Insurance Dental	402,431	0.445 %	\$748		\$748	\$184	\$932
FD255 911 Emergency Svcs	1,913,329	2.117 %	\$3,556		\$3,556	\$876	\$4,432
FD245 Erosion Control TRPA	33,293	0.037 %	\$62		\$62	\$15	\$77
FD240 Justice Court Admin Assess	55,735	0.062 %	\$104		\$104	\$26	\$130
FD236 Tahoe/Douglas Trans Dist	113,826	0.126 %	\$212		\$212	\$52	\$264
FD232 Road Operating	1,981,350	2.193 %	\$3,683		\$3,683	\$907	\$4,590
FD222 Law Library	20,331	0.022 %	\$38		\$38	\$9	\$47
FD215 Medical Asst to Indigents	1,431,397	1.584 %	\$2,660		\$2,660	\$655	\$3,315
FD211 Solid Waste Management	279,811	0.310 %	\$520		\$520	\$128	\$648
FD210 DC Water District	80,071	0.089 %	\$149		\$149	\$37	\$186
FD202 NV Cooperative Ext	250,504	0.277 %	\$466		\$466	\$115	\$581
Public Works Engineering	15,758	0.017 %	\$29		\$29	\$7	\$36
Building Services	859,386	0.951 %	\$1,597		\$1,597	\$393	\$1,990
Community Development Engineering	518,677	0.574 %	\$964		\$964	\$237	\$1,201
Community Development Planning	464,945	0.515 %	\$864		\$864	\$213	\$1,077
Community Development Building Dept	568,844	0.630 %	\$1,057		\$1,057	\$260	\$1,317
Security	137,274	0.152 %	\$255		\$255	\$63	\$318
Tahoe Constable	120,342	0.133 %	\$224		\$224	\$55	\$279
East Fork Constable	143,902	0.159 %	\$267		\$267	\$66	\$333
Alternative Sentencing	519,827	0.575 %	\$966		\$966	\$238	\$1,204
Court Computer System	267,491	0.296 %	\$497		\$497	\$122	\$619
Public Defender	800,631	0.886 %	\$1,488		\$1,488	\$366	\$1,854

**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>
Bailiff	297,159	0.329 %	\$552		\$552	\$136	\$688
Public Guardian Administration	118,983	0.132 %	\$221		\$221	\$54	\$275
SAFE	110,300	0.122 %	\$205		\$205	\$50	\$255
Tri-Net	127,736	0.141 %	\$237		\$237	\$58	\$295
Sheriff Operations/Patrol	5,030,770	5.567 %	\$9,351		\$9,351	\$2,302	\$11,653
Sheriff Coroner	95,615	0.106 %	\$178		\$178	\$44	\$222
Sheriff Grants	115,204	0.127 %	\$214		\$214	\$53	\$267
Sheriff Vehicles	587,634	0.650 %	\$1,092		\$1,092	\$269	\$1,361
Sheriff Patrol/Traffic	449,888	0.498 %	\$836		\$836	\$206	\$1,042
Sheriff-General Investigation	1,642,985	1.818 %	\$3,054		\$3,054	\$752	\$3,806
Sheriff Cops Grant	210,291	0.233 %	\$391		\$391	\$96	\$487
Sheriff Jail	4,236,808	4.689 %	\$7,875		\$7,875	\$1,939	\$9,814
Sheriff Records	454,327	0.503 %	\$844		\$844	\$208	\$1,052
Sheriff Administration	1,091,508	1.208 %	\$2,029		\$2,029	\$499	\$2,528
Records Management	147,479	0.163 %	\$274		\$274	\$67	\$341
Tahoe General Services	267,241	0.296 %	\$497		\$497	\$122	\$619
FD234 Room Tax Admin	537,436	0.595 %	\$999		\$999	\$246	\$1,245
FD260 Senior Services Program	1,976,956	2.188 %	\$3,674		\$3,674	\$905	\$4,579
FD204 Airport	629,056	0.696 %	\$1,169		\$1,169	\$288	\$1,457
FD650 East Fork Fire	11,592,573	12.829 %	\$21,547		\$21,547	\$5,305	\$26,852
FD216 Social Services	1,419,464	1.571 %	\$2,638		\$2,638	\$650	\$3,288
Weed Control	687,677	0.761 %	\$1,278		\$1,278	\$315	\$1,593
CASA	142,426	0.158 %	\$265		\$265	\$65	\$330
Community Development Admin	342,580	0.379 %	\$637		\$637	\$157	\$794
Tahoe Justice Court	465,800	0.515 %	\$866		\$866	\$213	\$1,079
East Fork Justice Court	582,829	0.645 %	\$1,083		\$1,083	\$267	\$1,350
FD242 China Spring Youth Camp	4,293,612	4.752 %	\$7,980		\$7,980	\$1,965	\$9,945
Juvenile Probation	1,134,048	1.255 %	\$2,108		\$2,108	\$519	\$2,627
JPO Detention Center	427,343	0.473 %	\$794		\$794	\$196	\$990
DA Child Support	321,126	0.355 %	\$597		\$597	\$147	\$744
District Attorney	2,163,647	2.394 %	\$4,021		\$4,021	\$990	\$5,011
District Court II	290,994	0.322 %	\$541		\$541	\$133	\$674
District Court 1	337,255	0.373 %	\$627		\$627	\$154	\$781
Court Clerk	586,937	0.650 %	\$1,091		\$1,091	\$269	\$1,360
Animal Care & Services	323,226	0.358 %	\$601		\$601	\$148	\$749
Sheriff Administration Services	1,087,371	1.203 %	\$2,021		\$2,021	\$498	\$2,519
Human Resources	527,402	0.584 %	\$980		\$980	\$241	\$1,221
Technology Services	1,246,439	1.379 %	\$2,317		\$2,317	\$570	\$2,887
General Services	1,852,395	2.050 %	\$3,443		\$3,443		\$3,443
Telecommunications	68,102	0.075 %	\$127		\$127	\$31	\$158
Treasurer	532,114	0.589 %	\$989		\$989	\$243	\$1,232

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>
Clerk-Elections	76,302	0.084 %	\$142		\$142	\$35	\$177
FD309 Risk Management	3,312,426	3.666 %	\$6,157		\$6,157	\$1,516	\$7,673
FD244 Western NV Regional Youth	8,240	0.009 %	\$15		\$15	\$4	\$19
FD651 Effph Emergency Fund	21,343	0.024 %	\$40		\$40	\$10	\$50
FD636 Minden Cap Equip	29,925	0.033 %	\$56		\$56	\$14	\$70
FD214 St MV Accident Indigent	368,944	0.408 %	\$686		\$686	\$169	\$855
FD885 Mosquito District	774,877	0.858 %	\$1,440		\$1,440	\$355	\$1,795
Public Works Roads	425		\$1		\$1		\$1
Public Works Utilities	9,559	0.011 %	\$18		\$18	\$4	\$22
FD326 Carson Valley Water Utility	1,403,451	1.553 %	\$2,609		\$2,609	\$642	\$3,251
County Commissioners	457,305	0.506 %	\$850		\$850	\$209	\$1,059
Economic Development	294,226	0.326 %	\$547		\$547	\$135	\$682
GIS/IT Customer Service	794,541	0.879 %	\$1,477		\$1,477	\$364	\$1,841
Assessor	766,589	0.848 %	\$1,425		\$1,425	\$351	\$1,776
Finance	875,874	0.969 %	\$1,628		\$1,628	\$401	\$2,029
Recorder	511,969	0.567 %	\$952		\$952	\$234	\$1,186
Clerk	257,227	0.285 %	\$478		\$478	\$118	\$596
FD234 Library	1,515,856	1.678 %	\$2,817		\$2,817	\$694	\$3,511
FD234 Parks Operations	1,172,456	1.297 %	\$2,179		\$2,179	\$536	\$2,715
FD234 Parks Dev	13,913	0.015 %	\$26		\$26	\$6	\$32
FD234 Parks Temp & Seasonal	248,294	0.275 %	\$461		\$461	\$114	\$575
FD234 Recreation	769,167	0.851 %	\$1,430		\$1,430	\$352	\$1,782
FD234 Rec Temp & Seasonal	341,564	0.378 %	\$635		\$635	\$156	\$791
FD234 Kahle Community Center	633,749	0.701 %	\$1,178		\$1,178	\$290	\$1,468
FD313.829 Vehicle Maintenance	1,099,465	1.217 %	\$2,044		\$2,044	\$503	\$2,547
FD212 Landscape Maint Dist	15,227	0.017 %	\$28		\$28	\$7	\$35
FD234 Prom Room Tax	4,514,636	4.996 %	\$8,391		\$8,391	\$2,066	\$10,457
FD234 Community/Mtg Rm	230,633	0.255 %	\$429		\$429	\$106	\$535
FD235 Library Gift Fund	28,021	0.031 %	\$52		\$52	\$13	\$65
FD327-316 LT Wtr Util-Zephyr	157,173	0.174 %	\$292		\$292	\$72	\$364
FD405 Ad Val Capital Projects	89,561	0.099 %	\$166		\$166	\$41	\$207
FD440 Capital Projects	68,883	0.076 %	\$128		\$128	\$32	\$160
FD234 Gym & Fitness	234,607	0.260 %	\$436		\$436	\$107	\$543
FD327-319 LT Wtr Util-Cave Rock	358,571	0.397 %	\$666		\$666	\$164	\$830
FD327-320 LT Wtr Util-Skyland	133,087	0.147 %	\$249		\$249	\$56	\$305
Total	90,363,283	100.000 %	\$167,955		\$167,955	\$40,501	\$208,456

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

Source:

**County Administration
Detail allocation of
County Manager**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD605 Dc Redevelopment Admin	81,956	0.112 %	\$284		\$284	\$60	\$344
FD541 Co Debt/Other Resources	6,117	0.008 %	\$21		\$21	\$4	\$25
FD430 Regional Transportation	836,161	1.141 %	\$2,901		\$2,901	\$611	\$3,512
FD410 County Construction	695,156	0.948 %	\$2,412		\$2,412	\$508	\$2,920
FD325 Sewer Utility	815,308	1.112 %	\$2,829		\$2,829	\$595	\$3,424
FD324 Regional Water Fund	849,565	1.159 %	\$2,947		\$2,947	\$620	\$3,567
FD320 Skyland Water System	66,691	0.091 %	\$231		\$231	\$49	\$280
FD319 Cave Rock/Uppaway Water Sys	122,871	0.168 %	\$426		\$426	\$90	\$516
FD316 Zephyr Water Utility Dist	101,020	0.138 %	\$350		\$350	\$74	\$424
FD315 Ridgeview Water System	1						
FD313.821 Vehicle Replacement	251,205	0.343 %	\$872		\$872	\$183	\$1,055
FD310 Self Insurance Dental	402,431	0.549 %	\$1,396		\$1,396	\$294	\$1,690
FD255 911 Emergency Svcs	1,913,329	2.610 %	\$6,638		\$6,638	\$1,397	\$8,035
FD245 Erosion Control TRPA	33,293	0.045 %	\$116		\$116	\$24	\$140
FD240 Justice Court Admin Assess	55,735	0.076 %	\$193		\$193	\$41	\$234
FD236 Tahoe/Douglas Trans Dist	113,826	0.155 %	\$395		\$395	\$83	\$478
FD232 Road Operating	1,981,350	2.703 %	\$6,874		\$6,874	\$1,447	\$8,321
FD222 Law Library	20,331	0.028 %	\$71		\$71	\$15	\$86
FD215 Medical Asst to Indigents	1,431,397	1.953 %	\$4,966		\$4,966	\$1,045	\$6,011
FD211 Solid Waste Management	279,811	0.382 %	\$971		\$971	\$204	\$1,175
FD210 DC Water District	80,071	0.109 %	\$278		\$278	\$58	\$336
FD202 NV Cooperative Ext	250,504	0.342 %	\$869		\$869	\$183	\$1,052
Public Works Engineering	15,758	0.021 %	\$55		\$55	\$12	\$67
Building Services	859,386	1.172 %	\$2,982		\$2,982	\$628	\$3,610
Community Development Engineering	518,677	0.708 %	\$1,799		\$1,799	\$379	\$2,178
Community Development Planning	464,945	0.634 %	\$1,613		\$1,613	\$340	\$1,953
Community Development Building Dept	568,844	0.776 %	\$1,974		\$1,974	\$415	\$2,389
Security	137,274	0.187 %	\$476		\$476	\$100	\$576
Tahoe Constable	120,342	0.164 %	\$418		\$418	\$88	\$506
East Fork Constable	143,902	0.196 %	\$499		\$499	\$105	\$604
Alternative Sentencing	519,827	0.709 %	\$1,803		\$1,803	\$380	\$2,183
Court Computer System	267,491	0.365 %	\$928		\$928	\$195	\$1,123
Public Defender	800,631	1.092 %	\$2,778		\$2,778	\$585	\$3,363
Bailiff	297,159	0.405 %	\$1,031		\$1,031	\$217	\$1,248
Public Guardian Administration	118,983	0.162 %	\$413		\$413	\$87	\$500
SAFE	110,300	0.150 %	\$383		\$383	\$81	\$464
Tri-Net	127,736	0.174 %	\$443		\$443	\$93	\$536
Sheriff Operations/Patrol	5,030,770	6.863 %	\$17,454		\$17,454	\$3,674	\$21,128
Sheriff Coroner	95,615	0.130 %	\$332		\$332	\$70	\$402
Sheriff Grants	115,204	0.157 %	\$400		\$400	\$84	\$484
Sheriff Vehicles	587,634	0.802 %	\$2,039		\$2,039	\$429	\$2,468

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 Patrol/Traffic	449,888	0.614 %	\$1,561		\$1,561	\$329	\$1,890
Sheriff-General Investigation	1,642,985	2.241 %	\$5,700		\$5,700	\$1,200	\$6,900
Sheriff Cops Grant	210,291	0.287 %	\$730		\$730	\$154	\$884
Sheriff Jail	4,236,808	5.780 %	\$14,699		\$14,699	\$3,094	\$17,793
Sheriff Records	454,327	0.620 %	\$1,576		\$1,576	\$332	\$1,908
Sheriff Administration	1,091,508	1.489 %	\$3,787		\$3,787	\$797	\$4,584
Records Management	147,479	0.201 %	\$512		\$512	\$108	\$620
Tahoe General Services	267,241	0.365 %	\$927		\$927	\$195	\$1,122
FD234 Room Tax Admin	537,436	0.733 %	\$1,865		\$1,865	\$392	\$2,257
FD260 Senior Services Program	1,976,956	2.697 %	\$6,859		\$6,859	\$1,444	\$8,303
FD204 Airport	629,056	0.858 %	\$2,182		\$2,182	\$459	\$2,641
FD216 Social Services	1,419,464	1.936 %	\$4,925		\$4,925	\$1,037	\$5,962
Weed Control	687,677	0.938 %	\$2,386		\$2,386	\$502	\$2,888
CASA	142,426	0.194 %	\$494		\$494	\$104	\$598
Community Development Admin	342,580	0.467 %	\$1,189		\$1,189	\$250	\$1,439
Tahoe Justice Court	465,800	0.635 %	\$1,616		\$1,616	\$340	\$1,956
East Fork Justice Court	582,829	0.795 %	\$2,022		\$2,022	\$426	\$2,448
FD242 China Spring Youth Camp	4,293,612	5.857 %	\$14,896		\$14,896	\$3,136	\$18,032
Juvenile Probation	1,134,048	1.547 %	\$3,934		\$3,934	\$828	\$4,762
JPO Detention Center	427,343	0.583 %	\$1,483		\$1,483	\$312	\$1,795
DA Child Support	321,126	0.438 %	\$1,114		\$1,114	\$235	\$1,349
District Attorney	2,163,647	2.952 %	\$7,506		\$7,506	\$1,580	\$9,086
District Court II	290,994	0.397 %	\$1,010		\$1,010	\$213	\$1,223
District Court 1	337,255	0.460 %	\$1,170		\$1,170	\$246	\$1,416
Court Clerk	586,937	0.801 %	\$2,036		\$2,036	\$429	\$2,465
Animal Care & Services	323,226	0.441 %	\$1,121		\$1,121	\$236	\$1,357
Sheriff Administration Services	1,087,371	1.483 %	\$3,772		\$3,772	\$794	\$4,566
Human Resources	527,402	0.719 %	\$1,830		\$1,830	\$385	\$2,215
Technology Services	1,246,439	1.700 %	\$4,324		\$4,324	\$910	\$5,234
General Services	1,852,395	2.527 %	\$6,427		\$6,427		\$6,427
Telecommunications	68,102	0.093 %	\$236		\$236	\$50	\$286
Treasurer	532,114	0.726 %	\$1,846		\$1,846	\$389	\$2,235
Clerk-Elections	76,302	0.104 %	\$265		\$265	\$56	\$321
FD309 Risk Management	3,312,426	4.519 %	\$11,492		\$11,492	\$2,419	\$13,911
FD244 Western NV Regional Youth	8,240	0.011 %	\$29		\$29	\$6	\$35
FD214 St MV Accident Indigent	368,944	0.503 %	\$1,280		\$1,280	\$269	\$1,549
FD885 Mosquito District	774,877	1.057 %	\$2,688		\$2,688	\$566	\$3,254
Public Works Roads	425	0.001 %	\$1		\$1		\$1
Public Works Utilities	9,559	0.013 %	\$33		\$33	\$7	\$40
FD326 Carson Valley Water Utility	1,403,451	1.915 %	\$4,869		\$4,869	\$1,025	\$5,894
County Commissioners	457,305	0.624 %	\$1,587		\$1,587	\$334	\$1,921

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>
Economic Development	294,226	0.401 %	\$1,021		\$1,021	\$215	\$1,236
GIS/IT Customer Service	794,541	1.084 %	\$2,757		\$2,757	\$580	\$3,337
Assessor	766,589	1.046 %	\$2,660		\$2,660	\$560	\$3,220
Finance	875,874	1.195 %	\$3,039		\$3,039	\$640	\$3,679
Recorder	511,969	0.698 %	\$1,776		\$1,776	\$374	\$2,150
Clerk	257,227	0.351 %	\$892		\$892	\$188	\$1,080
FD234 Library	1,515,856	2.068 %	\$5,259		\$5,259	\$1,107	\$6,366
FD234 Parks Operations	1,172,456	1.599 %	\$4,068		\$4,068	\$856	\$4,924
FD234 Parks Dev	13,913	0.019 %	\$48		\$48	\$10	\$58
FD234 Parks Temp & Seasonal	248,294	0.339 %	\$861		\$861	\$181	\$1,042
FD234 Recreation	769,167	1.049 %	\$2,669		\$2,669	\$562	\$3,231
FD234 Rec Temp & Seasonal	341,564	0.466 %	\$1,185		\$1,185	\$249	\$1,434
FD234 Kahle Community Center	633,749	0.865 %	\$2,199		\$2,199	\$463	\$2,662
FD313.829 Vehicle Maintenance	1,099,465	1.500 %	\$3,814		\$3,814	\$803	\$4,617
FD212 Landscape Maint Dist	15,227	0.021 %	\$53		\$53	\$11	\$64
FD234 Prom Room Tax	4,514,636	6.159 %	\$15,663		\$15,663	\$3,297	\$18,960
FD234 Community/Mtg Rm	230,633	0.315 %	\$800		\$800	\$168	\$968
FD235 Library Gift Fund	28,021	0.038 %	\$97		\$97	\$20	\$117
FD327-316 LT Wtr Util-Zephyr	157,173	0.214 %	\$545		\$545	\$115	\$660
FD405 Ad Val Capital Projects	89,561	0.122 %	\$311		\$311	\$65	\$376
FD440 Capital Projects	68,883	0.094 %	\$239		\$239	\$50	\$289
FD234 Gym & Fitness	234,607	0.320 %	\$814		\$814	\$171	\$985
FD327-319 LT Wtr Util-Cave Rock	358,571	0.489 %	\$1,244		\$1,244	\$262	\$1,506
FD327-320 LT Wtr Util-Skyland	133,087	0.188 %	\$458		\$458	\$98	\$556
Total	<u>73,302,187</u>	<u>100.000 %</u>	<u>\$254,311</u>		<u>\$254,311</u>	<u>\$52,180</u>	<u>\$306,491</u>

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

Source:

**County Administration
Detail allocation of
CM Direct Supervision**

<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>
Human Resources	435	2.123 %	\$1,544		\$1,544	\$386	\$1,930
GIS/IT Customer Service	900	4.393 %	\$3,194		\$3,194	\$798	\$3,992
Community Development Admin	300	1.464 %	\$1,065		\$1,065	\$266	\$1,331
Community Development Building Dept	600	2.929 %	\$2,129		\$2,129	\$532	\$2,661
Community Development Planning	600	2.929 %	\$2,129		\$2,129	\$532	\$2,661
Community Development Engineering	525	2.562 %	\$1,863		\$1,863	\$466	\$2,329
Telecommunications	345	1.684 %	\$1,224		\$1,224	\$306	\$1,530
Technology Services	745	3.636 %	\$2,644		\$2,644	\$661	\$3,305
FD255 911 Emergency Svcs	2,005	9.786 %	\$7,115		\$7,115	\$1,779	\$8,894
Weed Control	500	2.440 %	\$1,774		\$1,774	\$444	\$2,218
FD210 DC Water District	50	0.244 %	\$177		\$177	\$44	\$221
FD211 Solid Waste Management	51	0.249 %	\$181		\$181	\$45	\$226
FD216 Social Services	908	4.432 %	\$3,222		\$3,222	\$806	\$4,028
FD260 Senior Services Program	1,611	7.863 %	\$5,717		\$5,717	\$1,429	\$7,146
FD309 Risk Management	85	0.415 %	\$302		\$302	\$75	\$377
FD313.821 Vehicle Replacement	46	0.225 %	\$163		\$163	\$41	\$204
FD316 Zephyr Water Utility Dist	187	0.913 %	\$664		\$664	\$166	\$830
FD319 Cave Rock/Uppaway Water Sys	189	0.922 %	\$671		\$671	\$168	\$839
FD320 Skyland Water System	118	0.576 %	\$419		\$419	\$105	\$524
FD325 Sewer Utility	528	2.577 %	\$1,874		\$1,874	\$468	\$2,342
FD430 Regional Transportation	127	0.620 %	\$451		\$451	\$113	\$564
FD605 Dc Redevelopment Admin	34	0.166 %	\$121		\$121	\$30	\$151
FD234 Parks Operations	715	3.490 %	\$2,537		\$2,537	\$634	\$3,171
FD234 Parks Temp & Seasonal	561	2.738 %	\$1,991		\$1,991	\$498	\$2,489
FD234 Recreation	460	2.245 %	\$1,632		\$1,632	\$408	\$2,040
FD234 Rec Temp & Seasonal	1,305	6.370 %	\$4,631		\$4,631	\$1,158	\$5,789
FD234 Kahle Community Center	1,008	4.920 %	\$3,577		\$3,577	\$894	\$4,471
FD236 Tahoe/Douglas Trans Dist	12	0.059 %	\$43		\$43	\$11	\$54
FD313.829 Vehicle Maintenance	566	2.763 %	\$2,008		\$2,008	\$502	\$2,510
County Administration	585	2.855 %	\$2,076		\$2,076		\$2,076
Economic Development	100	0.488 %	\$355		\$355	\$89	\$444
Finance	890	4.344 %	\$3,158		\$3,158	\$790	\$3,948
General Services	143	0.698 %	\$507		\$507		\$507
Animal Care & Services	415	2.026 %	\$1,473		\$1,473	\$368	\$1,841
Building Services	256	1.250 %	\$908		\$908	\$227	\$1,135
Public Works Engineering	10	0.049 %	\$35		\$35	\$9	\$44
FD324 Regional Water Fund	44	0.215 %	\$156		\$156	\$39	\$195
FD326 Carson Valley Water Utility	718	3.504 %	\$2,548		\$2,548	\$637	\$3,185
FD234 Gym & Fitness	344	1.679 %	\$1,221		\$1,221	\$305	\$1,526
FD234 Community/Mtg Rm	502	2.450 %	\$1,781		\$1,781	\$445	\$2,226
Public Works Roads	965	4.709 %	\$3,421		\$3,421	\$857	\$4,278

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>
Total	20,488	100.000 %	\$72,701		\$72,701	\$17,531	\$90,232

(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:

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 %	\$143,815		\$143,815	\$34,680	\$178,495
Total	100	100.000 %	\$143,815		\$143,815	\$34,680	\$178,495

(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>
GIS/IT Customer Service	900	54.711 %	\$32,789		\$32,789	\$7,907	\$40,696
Technology Services	745	45.289 %	\$27,142		\$27,142	\$6,545	\$33,687
Total	<u>1,645</u>	<u>100.000 %</u>	<u>\$59,931</u>		<u>\$59,931</u>	<u>\$14,452</u>	<u>\$74,383</u>

(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 appears a

Source:

County Administration
Detail allocation of
Clerk of the Board

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	100	100.000 %	\$119,210		\$119,210	\$28,746	\$147,956
Total	100	100.000 %	\$119,210		\$119,210	\$28,746	\$147,956

(A) Alloc basis:

Source:

County Administration
Detail allocation of
Mosquito Abatement

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD885 Mosquito District	100	100.000 %	\$50,634		\$50,634	\$12,211	\$62,845
Total	100	100.000 %	\$50,634		\$50,634	\$12,211	\$62,845

(A) Alloc basis:

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>	<u>Clerk of the Board</u>	<u>Mosquito Abatement</u>
General Services	\$10,377	\$3,443	\$6,427	\$507				
County Administration	\$2,076			\$2,076				
GIS/IT Customer Service	\$49,866	\$1,841	\$3,337	\$3,992		\$40,696		
Clerk	\$149,632	\$596	\$1,080				\$147,956	
Treasurer	\$3,467	\$1,232	\$2,235					
Technology Services	\$45,113	\$2,887	\$5,234	\$3,305		\$33,687		
Human Resources	\$5,366	\$1,221	\$2,215	\$1,930				
Records Management	\$961	\$341	\$620					
District Attorney	\$14,097	\$5,011	\$9,086					
Building Services	\$6,735	\$1,990	\$3,610	\$1,135				
FD309 Risk Management	\$21,961	\$7,673	\$13,911	\$377				
Finance	\$188,151	\$2,029	\$3,679	\$3,948	\$178,495			
County Commissioners	\$2,980	\$1,059	\$1,921					
Economic Development	\$2,362	\$682	\$1,236	\$444				
Assessor	\$4,996	\$1,776	\$3,220					
Recorder	\$3,336	\$1,186	\$2,150					
Clerk-Elections	\$498	\$177	\$321					
Tahoe General Services	\$1,741	\$619	\$1,122					
Telecommunications	\$1,974	\$158	\$286	\$1,530				
Sheriff Administration	\$7,112	\$2,528	\$4,584					
Sheriff Administration Services	\$7,085	\$2,519	\$4,566					
Sheriff Records	\$2,960	\$1,052	\$1,908					
Sheriff Jail	\$27,607	\$9,814	\$17,793					
Sheriff Cops Grant	\$1,371	\$487	\$884					
Sheriff-General Investigation	\$10,706	\$3,806	\$6,900					
Sheriff Patrol/Traffic	\$2,932	\$1,042	\$1,890					
Sheriff Vehicles	\$3,829	\$1,361	\$2,468					
Sheriff Grants	\$751	\$267	\$484					
Sheriff Coroner	\$624	\$222	\$402					
Sheriff Operations/Patrol	\$32,781	\$11,653	\$21,128					
Tri-Net	\$831	\$295	\$536					
Animal Care & Services	\$3,947	\$749	\$1,357	\$1,841				
Court Clerk	\$3,825	\$1,360	\$2,465					
District Court 1	\$2,197	\$781	\$1,416					
District Court II	\$1,897	\$674	\$1,223					
CASA	\$928	\$330	\$598					
SAFE	\$719	\$255	\$464					
Public Guardian Administration	\$775	\$275	\$500					
Bailiff	\$1,936	\$688	\$1,248					
DA Child Support	\$2,093	\$744	\$1,349					
Public Defender	\$5,217	\$1,854	\$3,363					

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>	<u>Clerk of the Board</u>	<u>Mosquito Abatement</u>
Juvenile Probation	\$7,389	\$2,627	\$4,762					
JPO Detention Center	\$2,785	\$990	\$1,795					
Court Computer System	\$1,742	\$619	\$1,123					
East Fork Justice Court	\$3,798	\$1,350	\$2,448					
Tahoe Justice Court	\$3,035	\$1,079	\$1,956					
Alternative Sentencing	\$3,387	\$1,204	\$2,183					
East Fork Constable	\$937	\$333	\$604					
Tahoe Constable	\$785	\$279	\$506					
Security	\$894	\$318	\$576					
Community Development Admin	\$3,564	\$794	\$1,439	\$1,331				
Community Development Building Dept	\$6,367	\$1,317	\$2,389	\$2,661				
Community Development Planning	\$5,691	\$1,077	\$1,953	\$2,661				
Community Development Engineering	\$5,708	\$1,201	\$2,178	\$2,329				
Public Works Roads	\$4,280	\$1	\$1	\$4,278				
Public Works Utilities	\$62	\$22	\$40					
Public Works Engineering	\$147	\$36	\$67	\$44				
Weed Control	\$6,699	\$1,593	\$2,888	\$2,218				
FD202 NV Cooperative Ext	\$1,633	\$581	\$1,052					
FD204 Airport	\$4,098	\$1,457	\$2,641					
FD210 DC Water District	\$743	\$186	\$336	\$221				
FD211 Solid Waste Management	\$2,049	\$648	\$1,175	\$226				
FD212 Landscape Maint Dist	\$99	\$35	\$64					
FD214 St MV Accident Indigent	\$2,404	\$855	\$1,549					
FD215 Medical Asst to Indigents	\$9,326	\$3,315	\$6,011					
FD216 Social Services	\$13,278	\$3,288	\$5,962	\$4,028				
FD222 Law Library	\$133	\$47	\$86					
FD232 Road Operating	\$12,911	\$4,590	\$8,321					
FD234 Room Tax Admin	\$3,502	\$1,245	\$2,257					
FD234 Prom Room Tax	\$29,417	\$10,457	\$18,960					
FD234 Library	\$9,877	\$3,511	\$6,366					
FD234 Parks Operations	\$10,810	\$2,715	\$4,924	\$3,171				
FD234 Parks Dev	\$90	\$32	\$58					
FD234 Parks Temp & Seasonal	\$4,106	\$575	\$1,042	\$2,489				
FD234 Recreation	\$7,053	\$1,782	\$3,231	\$2,040				
FD234 Rec Temp & Seasonal	\$8,014	\$791	\$1,434	\$5,789				
FD234 Kahle Community Center	\$8,601	\$1,468	\$2,662	\$4,471				
FD234 Gym & Fitness	\$3,054	\$543	\$985	\$1,526				
FD234 Community/Mtg Rm	\$3,729	\$535	\$968	\$2,226				
FD235 Library Gift Fund	\$182	\$65	\$117					
FD236 Tahoe/Douglas Trans Dist	\$796	\$264	\$478	\$54				
FD240 Justice Court Admin Assess	\$364	\$130	\$234					

**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>	<u>Clerk of the Board</u>	<u>Mosquito Abatement</u>
FD242 China Spring Youth Camp	\$27,977	\$9,945	\$18,032					
FD244 Western NV Regional Youth	\$54	\$19	\$35					
FD245 Erosion Control TRPA	\$217	\$77	\$140					
FD255 911 Emergency Svcs	\$21,361	\$4,432	\$8,035	\$8,894				
FD260 Senior Services Program	\$20,028	\$4,579	\$8,303	\$7,146				
FD310 Self Insurance Dental	\$2,622	\$932	\$1,690					
FD313.821 Vehicle Replacement	\$1,841	\$582	\$1,055	\$204				
FD313.829 Vehicle Maintenance	\$9,674	\$2,547	\$4,617	\$2,510				
FD315 Ridgeview Water System								
FD316 Zephyr Water Utility Dist	\$1,488	\$234	\$424	\$830				
FD319 Cave Rock/Uppaway Water Sys	\$1,639	\$284	\$516	\$839				
FD320 Skyland Water System	\$959	\$155	\$280	\$524				
FD324 Regional Water Fund	\$5,730	\$1,968	\$3,567	\$195				
FD325 Sewer Utility	\$7,654	\$1,888	\$3,424	\$2,342				
FD326 Carson Valley Water Utility	\$12,330	\$3,251	\$5,894	\$3,185				
FD327-316 LT Wtr Util-Zephyr	\$1,024	\$364	\$660					
FD327-319 LT Wtr Util-Cave Rock	\$2,336	\$830	\$1,506					
FD327-320 LT Wtr Util-Skyland	\$861	\$305	\$556					
FD405 Ad Val Capital Projects	\$583	\$207	\$376					
FD410 County Construction	\$4,530	\$1,610	\$2,920					
FD430 Regional Transportation	\$6,013	\$1,937	\$3,512	\$564				
FD440 Capital Projects	\$449	\$160	\$289					
FD541 Co Debt/Other Resources	\$39	\$14	\$25					
FD605 Dc Redevelopment Admin	\$685	\$190	\$344	\$151				
FD610 Gardnerville Town	\$2,725	\$2,725						
FD611 Gardnerville Health & San	\$2,028	\$2,028						
FD620 Genoa Town	\$941	\$941						
FD630 Minden Town	\$2,420	\$2,420						
FD635 Minden Trash	\$1,127	\$1,127						
FD636 Minden Cap Equip	\$70	\$70						
FD639 Minden Wholesale Water Utly	\$1,703	\$1,703						
FD640 Minden Town Water	\$1,567	\$1,567						
FD650 East Fork Fire	\$26,852	\$26,852						
FD651 Effph Emergency Fund	\$50	\$50						
FD653 Paramedics	\$36	\$36						
FD885 Mosquito District	\$67,894	\$1,795	\$3,254					\$62,845
Total	\$1,068,858	\$208,456	\$306,491	\$90,232	\$178,495	\$74,383	\$147,956	\$62,845

SCHEDULE 5.01

GIS & IT CUSTOMER SERVICE

NATURE AND EXTENT OF SERVICE

The Geographic Information Systems Office primarily serves other County departments 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 and other geo-spatial applications. The production of custom hard-copy maps for County departments, as well as for the general public.

The IT Customer Service Office serves primarily as the IT Help Desk for County computer users. IT Customer Service staff service and support any and all computers and peripherals (printers, scanners, etc.) utilized by County staff in the execution of their regular duties. This also includes facilitating support of tech vendors, managing tech projects, assisting in the selection of hardware, software, and other tech needs demonstrated by County departments.

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.
- **IT Customer Service** – these costs are related to IT support services related to County departments and staff. Costs 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.

GIS/IT Customer Service
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$794,541			\$794,541
Deductions:				
PROFESSIONAL SERVICES	(\$1,257)			
Total deductions:	<u>(\$1,257)</u>			<u>(\$1,257)</u>
Allocated additions:				
100000 - Building Use Charge	\$2,805		\$2,805	
100001 - Equipment Use Charge	\$5,143		\$5,143	
101191 - General Services	\$249	\$14	\$263	
101122 - County Administration	\$40,217	\$9,649	\$49,866	
101186 - Treasurer		\$564	\$564	
101192 - Technology Services		\$10,179	\$10,179	
101194 - Human Resources		\$6,372	\$6,372	
101521 - Building Services		\$2,297	\$2,297	
309817 - FD309 Risk Management		\$4,781	\$4,781	
101172 - Finance		\$9,539	\$9,539	
Total allocated additions:	<u>\$48,414</u>	<u>\$43,395</u>	<u>\$91,809</u>	<u>\$91,809</u>
Total to be allocated	<u>\$841,698</u>	<u>\$43,395</u>		<u>\$885,093</u>

GIS/IT Customer Service
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>GIS</u>	<u>External Clients</u>
<u>Wages & Benefits</u>				
SALARIES & WAGES	\$453,903	\$32,953	\$302,708	\$118,242
FRINGE BENEFITS	\$204,267	\$14,830	\$136,226	\$53,211
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$135,114	\$9,809	\$90,108	\$35,197
PROFESSIONAL SERVICES	\$1,257	\$1,257		
Departmental Expenditures	\$794,541	\$58,849	\$529,042	\$206,650
<u>Cost Adjustments</u>				
Deductions	(\$1,257)	(\$1,257)		
Additions: 1st				
Other	\$48,414	\$48,414		
Functional Cost	\$841,698	\$106,006	\$529,042	\$206,650
Reallocate Admin		(\$106,006)	\$76,230	\$29,776
Allocable Costs	\$841,698		\$605,272	\$236,426
Unallocated	(\$236,426)			(\$236,426)
1st Allocation	\$605,272		\$605,272	
Additions: 2nd				
Other	\$43,395	\$43,395		
Functional Cost	\$43,395	\$43,395		
Reallocate Admin		(\$43,395)	\$31,206	\$12,189
Allocable Costs	\$43,395		\$31,206	\$12,189
Unallocated	(\$12,189)			(\$12,189)
2nd Allocation	\$31,206		\$31,206	
Total allocated	\$636,478		\$636,478	

GIS/IT Customer Service
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	498	7.467 %	\$45,198		\$45,198	\$2,734	\$47,932
FD255 911 Emergency Svcs	204	3.059 %	\$18,515		\$18,515	\$1,120	\$19,635
Community Development Planning	551	8.262 %	\$50,008		\$50,008	\$3,025	\$53,033
Community Development Engineering	314	4.708 %	\$28,498		\$28,498	\$1,724	\$30,222
Building Services	68	1.020 %	\$6,172		\$6,172	\$373	\$6,545
Sheriff Administration	557	8.352 %	\$50,553		\$50,553	\$3,058	\$53,611
FD650 East Fork Fire	509	7.632 %	\$46,196		\$46,196	\$2,794	\$48,990
District Attorney	73	1.095 %	\$6,625		\$6,625	\$401	\$7,026
FD204 Airport	117	1.754 %	\$10,619		\$10,619	\$642	\$11,261
County Administration	985	14.770 %	\$89,398		\$89,398		\$89,398
Finance	182	2.729 %	\$16,518		\$16,518	\$999	\$17,517
Public Works Utilities	247	3.704 %	\$22,417		\$22,417	\$1,356	\$23,773
FD232 Road Operating	126	1.889 %	\$11,436		\$11,436	\$692	\$12,128
FD610 Gardnerville Town	76	1.140 %	\$6,898		\$6,898	\$417	\$7,315
FD630 Minden Town	48	0.720 %	\$4,356		\$4,356	\$264	\$4,620
FD620 Genoa Town	44	0.660 %	\$3,993		\$3,993	\$242	\$4,235
FD885 Mosquito District	83	1.245 %	\$7,533		\$7,533	\$456	\$7,989
FD260 Senior Services Program	124	1.859 %	\$11,254		\$11,254	\$681	\$11,935
Treasurer	234	3.509 %	\$21,238		\$21,238	\$1,285	\$22,523
FD242 China Spring Youth Camp	52	0.780 %	\$4,719		\$4,719	\$285	\$5,004
Human Resources	118	1.769 %	\$10,710		\$10,710	\$648	\$11,358
FD234 Library	12	0.180 %	\$1,089		\$1,089	\$66	\$1,155
Public Works Administration	32	0.480 %	\$2,904		\$2,904	\$176	\$3,080
Clerk	234	3.509 %	\$21,238		\$21,238	\$1,285	\$22,523
Recorder	111	1.664 %	\$10,074		\$10,074	\$609	\$10,683
FD216 Social Services	140	2.099 %	\$12,706		\$12,706	\$769	\$13,475
FD611 Gardnerville Health & San	62	0.930 %	\$5,627		\$5,627	\$340	\$5,967
FD635 Minden Trash	26	0.390 %	\$2,360		\$2,360	\$143	\$2,503
FD639 Minden Wholesale Water Utly	24	0.360 %	\$2,178		\$2,178	\$132	\$2,310
FD640 Minden Town Water	17	0.255 %	\$1,543		\$1,543	\$93	\$1,636
Emergency Management	334	5.008 %	\$30,314		\$30,314	\$1,834	\$32,148
Weed Control	242	3.629 %	\$21,964		\$21,964	\$1,329	\$23,293
FD234 Parks Operations	225	3.373 %	\$20,421		\$20,421	\$1,234	\$21,655
Total	6,669	100.000 %	\$605,272		\$605,272	\$31,206	\$636,478

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

Source:

GIS/IT Customer Service
Departmental Cost
Allocation Summary

	Total	GIS
County Administration	\$89,398	\$89,398
Clerk	\$22,523	\$22,523
Treasurer	\$22,523	\$22,523
Human Resources	\$11,358	\$11,358
District Attorney	\$7,026	\$7,026
Building Services	\$6,545	\$6,545
Finance	\$17,517	\$17,517
Assessor	\$47,932	\$47,932
Recorder	\$10,683	\$10,683
Sheriff Administration	\$53,611	\$53,611
Community Development Planning	\$53,033	\$53,033
Community Development Engineering	\$30,222	\$30,222
Public Works Administration	\$3,080	\$3,080
Public Works Utilities	\$23,773	\$23,773
Weed Control	\$23,293	\$23,293
FD204 Airport	\$11,261	\$11,261
FD216 Social Services	\$13,475	\$13,475
FD232 Road Operating	\$12,128	\$12,128
FD234 Library	\$1,155	\$1,155
FD234 Parks Operations	\$21,655	\$21,655
FD242 China Spring Youth Camp	\$5,004	\$5,004
FD255 911 Emergency Svcs	\$19,635	\$19,635
FD260 Senior Services Program	\$11,935	\$11,935
FD610 Gardnerville Town	\$7,315	\$7,315
FD611 Gardnerville Health & San	\$5,967	\$5,967
FD620 Genoa Town	\$4,235	\$4,235
FD630 Minden Town	\$4,620	\$4,620
FD635 Minden Trash	\$2,503	\$2,503
FD639 Minden Wholesale Water Utly	\$2,310	\$2,310
FD640 Minden Town Water	\$1,636	\$1,636
FD650 East Fork Fire	\$48,990	\$48,990
FD885 Mosquito District	\$7,989	\$7,989
Emergency Management	\$32,148	\$32,148
Total	<u>\$636,478</u>	<u>\$636,478</u>

SCHEDULE 6.01

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 identified but not allocated.
- **Planning Commission** – These costs are related to time spent transcribing meeting minutes for the Planning Commission. Costs are allocated directly to Community Development Planning.
- **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.
- **Treasurer** – These costs are related to time spent on behalf of the Treasurer department. Costs are allocated directly to the Treasurer.

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>
	\$257,227			\$257,227
Allocated additions:				
100000 - Building Use Charge	\$9,438		\$9,438	
100001 - Equipment Use Charge	\$2,213		\$2,213	
101191 - General Services	\$25,766	\$1,444	\$27,210	
101122 - County Administration	\$120,580	\$29,052	\$149,632	
101152 - GIS/IT Customer Service	\$21,238	\$1,285	\$22,523	
101182 - Clerk		\$9,069	\$9,069	
101186 - Treasurer		\$107	\$107	
101192 - Technology Services		\$22,520	\$22,520	
101194 - Human Resources		\$2,209	\$2,209	
101195 - Records Management		\$2,944	\$2,944	
101341 - District Attorney		\$3,780	\$3,780	
101521 - Building Services		\$15,912	\$15,912	
309817 - FD309 Risk Management		\$1,721	\$1,721	
101172 - Finance		\$3,066	\$3,066	
Total allocated additions:	<u>\$179,235</u>	<u>\$93,109</u>	<u>\$272,344</u>	<u>\$272,344</u>
Total to be allocated	<u>\$436,462</u>	<u>\$93,109</u>		<u>\$529,571</u>

Clerk
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Clerk to the Board of Comm</u>	<u>Debt Management Commission</u>	<u>Planning Commission</u>	<u>Dog Licenses</u>	<u>Child Support Collections</u>	<u>General Government</u>	<u>Elections</u>	<u>Treasurer</u>
<u>Wages & Benefits</u>										
SALARIES & WAGES	\$178,600		\$7,840	\$1,393	\$2,250	\$5,947	\$8,143	\$47,431	\$65,540	\$40,056
FRINGE BENEFITS	\$65,478		\$2,874	\$511	\$825	\$2,180	\$2,985	\$17,389	\$24,028	\$14,686
<u>Other Expense and Cost</u>										
SERVICES & SUPPLIES	\$13,149		\$577	\$103	\$166	\$438	\$600	\$3,492	\$4,825	\$2,948
Departmental Expenditures	\$257,227		\$11,291	\$2,007	\$3,241	\$8,565	\$11,728	\$68,312	\$94,393	\$57,690
Additions: 1st										
County Administration	\$119,210		\$119,210							
Other	\$60,025	\$60,025								
Functional Cost	\$436,462	\$60,025	\$130,501	\$2,007	\$3,241	\$8,565	\$11,728	\$68,312	\$94,393	\$57,690
Reallocate Admin		(\$60,025)	\$2,635	\$468	\$756	\$1,999	\$2,737	\$15,941	\$22,027	\$13,462
Allocable Costs	\$436,462		\$133,136	\$2,475	\$3,997	\$10,564	\$14,465	\$84,253	\$116,420	\$71,152
Unallocated	(\$203,148)			(\$2,475)				(\$84,253)	(\$116,420)	
1st Allocation	\$233,314		\$133,136		\$3,997	\$10,564	\$14,465			\$71,152
Additions: 2nd										
County Administration	\$28,746		\$28,746							
Other	\$64,363	\$64,363								
Functional Cost	\$93,109	\$64,363	\$28,746							
Reallocate Admin		(\$64,363)	\$2,825	\$502	\$811	\$2,143	\$2,935	\$17,093	\$23,619	\$14,435
Allocable Costs	\$93,109		\$31,571	\$502	\$811	\$2,143	\$2,935	\$17,093	\$23,619	\$14,435
Unallocated	(\$41,214)			(\$502)				(\$17,093)	(\$23,619)	
2nd Allocation	\$51,895		\$31,571		\$811	\$2,143	\$2,935			\$14,435
Total allocated	\$285,209		\$164,707		\$4,808	\$12,707	\$17,400			\$85,587

Clerk
Detail allocation of
Clerk to the Board of Comm

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	177	25.652 %	\$34,152		\$34,152		\$34,152
Finance	69	10.000 %	\$13,314		\$13,314	\$4,675	\$17,989
Treasurer	47	6.812 %	\$9,069		\$9,069	\$3,184	\$12,253
Human Resources	29	4.203 %	\$5,596		\$5,596	\$1,965	\$7,561
Sheriff Administration	8	1.159 %	\$1,544		\$1,544	\$542	\$2,086
District Court 1	18	2.609 %	\$3,473		\$3,473	\$1,219	\$4,692
Public Guardian Administration	6	0.870 %	\$1,158		\$1,158	\$406	\$1,564
District Attorney	12	1.739 %	\$2,315		\$2,315	\$813	\$3,128
Assessor	2	0.290 %	\$386		\$386	\$135	\$521
Recorder	9	1.304 %	\$1,737		\$1,737	\$610	\$2,347
East Fork Constable	4	0.580 %	\$772		\$772	\$271	\$1,043
Community Development Admin	59	8.551 %	\$11,384		\$11,384	\$3,997	\$15,381
Public Works Administration	71	10.290 %	\$13,700		\$13,700	\$4,810	\$18,510
FD204 Airport	18	2.609 %	\$3,473		\$3,473	\$1,219	\$4,692
FD216 Social Services	6	0.870 %	\$1,158		\$1,158	\$406	\$1,564
FD260 Senior Services Program	6	0.870 %	\$1,158		\$1,158	\$406	\$1,564
FD430 Regional Transportation	2	0.290 %	\$386		\$386	\$135	\$521
FD605 Dc Redevelopment Admin	5	0.725 %	\$965		\$965	\$339	\$1,304
FD650 East Fork Fire	22	3.188 %	\$4,245		\$4,245	\$1,490	\$5,735
All Other	38	5.507 %	\$7,332		\$7,332	\$2,574	\$9,906
Technology Services	7	1.014 %	\$1,351		\$1,351	\$474	\$1,825
Clerk	47	6.812 %	\$9,069		\$9,069		\$9,069
FD255 911 Emergency Svcs	2	0.290 %	\$386		\$386	\$135	\$521
FD630 Minden Town	7	1.014 %	\$1,351		\$1,351	\$474	\$1,825
Tahoe Justice Court	1	0.145 %	\$193		\$193	\$68	\$261
FD620 Genoa Town	2	0.290 %	\$386		\$386	\$135	\$521
Emergency Management	16	2.317 %	\$3,083		\$3,083	\$1,089	\$4,172
Total	690	100.000 %	\$133,136		\$133,136	\$31,571	\$164,707

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

Source:

Clerk
Detail allocation of
Planning Commission

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Community Development Planning	1	100.000 %	\$3,997		\$3,997	\$811	\$4,808
Total	1	100.000 %	\$3,997		\$3,997	\$811	\$4,808

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

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 %	\$10,564		\$10,564	\$2,143	\$12,707
Total	1	100.000 %	\$10,564		\$10,564	\$2,143	\$12,707

(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 %	\$14,465		\$14,465	\$2,935	\$17,400
Total	1	100.000 %	\$14,465		\$14,465	\$2,935	\$17,400

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

Source:

Clerk
Detail allocation of
Treasurer

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	1	100.000 %	\$71,152		\$71,152	\$14,435	\$85,587
Total	1	100.000 %	\$71,152		\$71,152	\$14,435	\$85,587

(A) Alloc basis: Direct Allocation to Treasurer

Source:

Clerk
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Clerk to the Board of Comm</u>	<u>Planning Commission</u>	<u>Dog Licenses</u>	<u>Child Support Collections</u>	<u>Treasurer</u>
County Administration	\$34,152	\$34,152				
Clerk	\$9,069	\$9,069				
Treasurer	\$97,840	\$12,253				\$85,587
Technology Services	\$1,825	\$1,825				
Human Resources	\$7,561	\$7,561				
District Attorney	\$3,128	\$3,128				
Finance	\$17,989	\$17,989				
Assessor	\$521	\$521				
Recorder	\$2,347	\$2,347				
Sheriff Administration	\$2,086	\$2,086				
Animal Care & Services	\$12,707			\$12,707		
District Court 1	\$4,692	\$4,692				
Public Guardian Administration	\$1,564	\$1,564				
DA Child Support	\$17,400				\$17,400	
Tahoe Justice Court	\$261	\$261				
East Fork Constable	\$1,043	\$1,043				
Community Development Admin	\$15,381	\$15,381				
Community Development Planning	\$4,808		\$4,808			
Public Works Administration	\$18,510	\$18,510				
FD204 Airport	\$4,692	\$4,692				
FD216 Social Services	\$1,564	\$1,564				
FD255 911 Emergency Svcs	\$521	\$521				
FD260 Senior Services Program	\$1,564	\$1,564				
FD430 Regional Transportation	\$521	\$521				
FD605 Dc Redevelopment Admin	\$1,304	\$1,304				
FD620 Genoa Town	\$521	\$521				
FD630 Minden Town	\$1,825	\$1,825				
FD650 East Fork Fire	\$5,735	\$5,735				
Emergency Management	\$4,172	\$4,172				
All Other	\$9,906	\$9,906				
Total	<u>\$285,209</u>	<u>\$164,707</u>	<u>\$4,808</u>	<u>\$12,707</u>	<u>\$17,400</u>	<u>\$85,587</u>

SCHEDULE 7.01

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:

- **Banking Fees** – These costs are direct banking fees and time related to managing our banking services. The costs are allocated based on the number of A/P transactions by Department or Fund.
- **Investments** - These costs are related to the time managing and reconciling investments and managing the flow of cash for the County. These costs are allocated based on the investment earning by Department or Fund.
- **Cash Receipts**- These costs are related to the time spent as the County's central cashiering entity and receipting and recording all funds received. The costs are allocated evenly to receipting Departments or Funds based on the cashiering ordinance requiring every department or fund to deposit daily with the Treasurer's office.
- **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>
	\$532,114			\$532,114
Deductions:				
ELECTED OFFICIAL SALARY	(\$59,513)			
ELECTED OFFICIAL FRINGE BENEFITS	(\$22,615)			
Total deductions:	<u>(\$82,128)</u>			<u>(\$82,128)</u>
Allocated additions:				
100000 - Building Use Charge	\$9,441		\$9,441	
100001 - Equipment Use Charge	\$19,232		\$19,232	
101191 - General Services	\$19,168	\$1,074	\$20,242	
101122 - County Administration	\$2,835	\$632	\$3,467	
101152 - GIS/IT Customer Service	\$21,238	\$1,285	\$22,523	
101182 - Clerk	\$80,221	\$17,619	\$97,840	
101186 - Treasurer		\$171	\$171	
101192 - Technology Services		\$55,420	\$55,420	
101194 - Human Resources		\$3,545	\$3,545	
101195 - Records Management		\$159	\$159	
101341 - District Attorney		\$3,780	\$3,780	
101521 - Building Services		\$15,916	\$15,916	
309817 - FD309 Risk Management		\$2,858	\$2,858	
101172 - Finance		\$5,154	\$5,154	
Total allocated additions:	<u>\$152,135</u>	<u>\$107,613</u>	<u>\$259,748</u>	<u>\$259,748</u>
Total to be allocated	<u><u>\$602,121</u></u>	<u><u>\$107,613</u></u>		<u><u>\$709,734</u></u>

Treasurer
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Banking Fees</u>	<u>Investments</u>	<u>Cash Receipts</u>	<u>Room Tax</u>	<u>Property Tax Collection</u>	<u>General Government</u>
Wages & Benefits								
SALARIES & WAGES	\$239,784	\$46,662	\$1,271	\$6,354	\$85,291	\$4,796	\$50,546	\$44,864
FRINGE BENEFITS	\$93,057	\$18,109	\$493	\$2,466	\$33,100	\$1,861	\$19,616	\$17,412
Other Expense and Cost								
SERVICES AND SUPPLIES	\$23,445	\$4,562	\$124	\$621	\$8,339	\$469	\$4,942	\$4,388
SOFTWARE PROG MAINT	\$14,685				\$14,685			
BANK FEES	\$79,015		\$79,015					
ELECTED OFFICIAL SALARY	\$59,513	\$59,513						
ELECTED OFFICIAL FRINGE BENEFITS	\$22,615	\$22,615						
Departmental Expenditures	\$532,114	\$151,461	\$80,903	\$9,441	\$141,415	\$7,126	\$75,104	\$66,664
Cost Adjustments								
Deductions	(\$82,128)	(\$82,128)						
Additions: 1st								
Clerk	\$80,221			\$80,221				
Other	\$71,914	\$71,914						
Functional Cost	\$602,121	\$141,247	\$80,903	\$89,662	\$141,415	\$7,126	\$75,104	\$66,664
Reallocate Admin		(\$141,247)	\$30,020	\$3,503	\$52,474	\$2,644	\$27,868	\$24,738
Allocable Costs	\$602,121		\$110,923	\$93,165	\$193,889	\$9,770	\$102,972	\$91,402
Unallocated	(\$194,374)						(\$102,972)	(\$91,402)
1st Allocation	\$407,747		\$110,923	\$93,165	\$193,889	\$9,770		
Additions: 2nd								
Clerk	\$17,619			\$17,619				
Other	\$89,994	\$89,994						
Functional Cost	\$107,613	\$89,994		\$17,619				
Reallocate Admin		(\$89,994)	\$19,127	\$2,232	\$33,433	\$1,685	\$17,756	\$15,761
Allocable Costs	\$107,613		\$19,127	\$19,851	\$33,433	\$1,685	\$17,756	\$15,761
Unallocated	(\$33,517)						(\$17,756)	(\$15,761)
2nd Allocation	\$74,096		\$19,127	\$19,851	\$33,433	\$1,685		
Total allocated	\$481,843		\$130,050	\$113,016	\$227,322	\$11,455		

Treasurer
Detail allocation of
Banking Fees

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	74	0.224 %	\$248		\$248	\$44	\$292
County Administration	115	0.348 %	\$386		\$386		\$386
Economic Development	76	0.230 %	\$255		\$255	\$45	\$300
GIS/IT Customer Service	168	0.508 %	\$564		\$564		\$564
Assessor	66	0.200 %	\$221		\$221	\$39	\$260
Finance	74	0.224 %	\$248		\$248	\$44	\$292
Recorder	58	0.175 %	\$195		\$195	\$34	\$229
Clerk	32	0.097 %	\$107		\$107		\$107
Clerk-Elections	121	0.366 %	\$406		\$406	\$72	\$478
Tahoe General Services	51	0.154 %	\$171		\$171	\$30	\$201
Treasurer	51	0.154 %	\$171		\$171		\$171
Telecommunications	93	0.281 %	\$312		\$312	\$55	\$367
General Services	338	1.023 %	\$1,134		\$1,134		\$1,134
Technology Services	309	0.935 %	\$1,037		\$1,037	\$183	\$1,220
Human Resources	79	0.239 %	\$265		\$265	\$47	\$312
Records Management	130	0.393 %	\$436		\$436	\$77	\$513
Sheriff Administration	168	0.508 %	\$564		\$564	\$99	\$663
Sheriff Administration Services	1,188	3.594 %	\$3,987		\$3,987	\$702	\$4,689
Sheriff-General Investigation	46	0.139 %	\$154		\$154	\$27	\$181
Sheriff Patrol/Traffic	8	0.024 %	\$27		\$27	\$5	\$32
Sheriff Vehicles	140	0.424 %	\$470		\$470	\$83	\$553
Sheriff Coroner	18	0.054 %	\$60		\$60	\$11	\$71
Sheriff Operations/Patrol	102	0.309 %	\$342		\$342	\$60	\$402
Tri-Net	27	0.082 %	\$91		\$91	\$16	\$107
Animal Care & Services	774	2.342 %	\$2,597		\$2,597	\$458	\$3,055
Court Clerk	112	0.339 %	\$376		\$376	\$66	\$442
District Court 1	212	0.641 %	\$711		\$711	\$125	\$836
District Court II	208	0.629 %	\$698		\$698	\$123	\$821
CASA	58	0.175 %	\$195		\$195	\$34	\$229
SAFE	32	0.097 %	\$107		\$107	\$19	\$126
Public Guardian Administration	49	0.148 %	\$164		\$164	\$29	\$193
District Attorney	279	0.844 %	\$936		\$936	\$165	\$1,101
DA Child Support	67	0.203 %	\$225		\$225	\$40	\$265
Public Defender	27	0.082 %	\$91		\$91	\$16	\$107
Juvenile Probation	121	0.366 %	\$406		\$406	\$72	\$478
JPO Detention Center	67	0.203 %	\$225		\$225	\$40	\$265
Court Computer System	194	0.587 %	\$651		\$651	\$115	\$766
East Fork Justice Court	190	0.575 %	\$638		\$638	\$112	\$750
Tahoe Justice Court	115	0.348 %	\$386		\$386	\$68	\$454
Alternative Sentencing	169	0.511 %	\$567		\$567	\$100	\$667
East Fork Constable	2	0.006 %	\$7		\$7	\$1	\$8

Treasurer
Detail allocation of
Banking Fees

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	0.021 %	\$23		\$23	\$4	\$27
Security	7	0.021 %	\$23		\$23	\$4	\$27
Community Development Admin	159	0.481 %	\$534		\$534	\$94	\$628
Community Development Building Dept	39	0.118 %	\$131		\$131	\$23	\$154
Community Development Planning	125	0.378 %	\$419		\$419	\$74	\$493
Community Development Engineering	45	0.136 %	\$151		\$151	\$27	\$178
Weed Control	269	0.814 %	\$903		\$903	\$159	\$1,062
FD215 Medical Asst to Indigents	172	0.520 %	\$577		\$577	\$102	\$679
FD222 Law Library	16	0.048 %	\$54		\$54	\$9	\$63
FD232 Road Operating	511	1.546 %	\$1,715		\$1,715	\$302	\$2,017
FD234 Room Tax Admin	3	0.009 %	\$10		\$10	\$2	\$12
FD234 Library	1,156	3.497 %	\$3,879		\$3,879	\$683	\$4,562
FD234 Parks Operations	1,159	3.506 %	\$3,889		\$3,889	\$685	\$4,574
FD234 Parks Dev	408	1.234 %	\$1,369		\$1,369	\$241	\$1,610
FD234 Parks Temp & Seasonal	12	0.036 %	\$40		\$40	\$7	\$47
FD234 Recreation	543	1.643 %	\$1,822		\$1,822	\$321	\$2,143
FD234 Rec Temp & Seasonal	25	0.076 %	\$84		\$84	\$15	\$99
FD234 Kahle Community Center	587	1.776 %	\$1,970		\$1,970	\$347	\$2,317
FD236 Tahoe/Douglas Trans Dist	9	0.027 %	\$30		\$30	\$5	\$35
FD240 Justice Court Admin Assess	27	0.082 %	\$91		\$91	\$16	\$107
FD242 China Spring Youth Camp	1,173	3.549 %	\$3,936		\$3,936	\$694	\$4,630
FD244 Western NV Regional Youth	4	0.012 %	\$13		\$13	\$2	\$15
FD245 Erosion Control TRPA	20	0.061 %	\$67		\$67	\$12	\$79
FD255 911 Emergency Svcs	403	1.219 %	\$1,352		\$1,352	\$238	\$1,590
FD260 Senior Services Program	1,055	3.192 %	\$3,540		\$3,540	\$624	\$4,164
FD309 Risk Management	236	0.714 %	\$792		\$792	\$140	\$932
FD310 Self Insurance Dental	24	0.073 %	\$81		\$81	\$14	\$95
FD313.821 Vehicle Replacement	1,963	5.939 %	\$6,587		\$6,587	\$1,161	\$7,748
FD316 Zephyr Water Utility Dist	501	1.516 %	\$1,681		\$1,681	\$296	\$1,977
FD319 Cave Rock/Uppaway Water Sys	523	1.582 %	\$1,755		\$1,755	\$309	\$2,064
FD320 Skyland Water System	327	0.989 %	\$1,097		\$1,097	\$193	\$1,290
FD325 Sewer Utility	736	2.227 %	\$2,470		\$2,470	\$435	\$2,905
FD410 County Construction	202	0.611 %	\$678		\$678	\$119	\$797
FD430 Regional Transportation	108	0.327 %	\$362		\$362	\$64	\$426
FD541 Co Debt/Other Resources	15	0.045 %	\$50		\$50	\$9	\$59
FD605 Dc Redevelopment Admin	9	0.027 %	\$30		\$30	\$5	\$35
FD606 Dc Redevelopment Cap Proj	14	0.042 %	\$47		\$47	\$8	\$55
FD610 Gardnerville Town	1,229	3.718 %	\$4,124		\$4,124	\$727	\$4,851
FD611 Gardnerville Health & San	874	2.644 %	\$2,933		\$2,933	\$517	\$3,450
FD620 Genoa Town	578	1.749 %	\$1,940		\$1,940	\$342	\$2,282
FD630 Minden Town	1,139	3.446 %	\$3,822		\$3,822	\$673	\$4,495

Treasurer
Detail allocation of
Banking Fees

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>
FD636 Minden Cap Equip	42	0.127 %	\$141		\$141	\$25	\$166
FD639 Minden Wholesale Water Utly	388	1.174 %	\$1,302		\$1,302	\$229	\$1,531
FD640 Minden Town Water	280	0.847 %	\$940		\$940	\$166	\$1,106
FD650 East Fork Fire	3,001	9.079 %	\$10,071		\$10,071	\$1,774	\$11,845
FD651 Effph Emergency Fund	3	0.009 %	\$10		\$10	\$2	\$12
FD652 Effph Equip Res	1	0.003 %	\$3		\$3	\$1	\$4
FD653 Paramedics	11	0.033 %	\$37		\$37	\$7	\$44
FD885 Mosquito District	285	0.862 %	\$956		\$956	\$169	\$1,125
All Other	887	2.683 %	\$2,977		\$2,977	\$524	\$3,501
Sheriff Jail	570	1.724 %	\$1,913		\$1,913	\$337	\$2,250
Building Services	938	2.838 %	\$3,148		\$3,148	\$555	\$3,703
FD204 Airport	456	1.380 %	\$1,530		\$1,530	\$270	\$1,800
FD214 St MV Accident Indigent	4	0.012 %	\$13		\$13	\$2	\$15
FD234 Prom Room Tax	103	0.312 %	\$346		\$346	\$61	\$407
FD326 Carson Valley Water Utility	941	2.847 %	\$3,158		\$3,158	\$556	\$3,714
FD420 Park Resident Const Tax	15	0.045 %	\$50		\$50	\$9	\$59
FD440 Capital Projects	7	0.021 %	\$23		\$23	\$4	\$27
FD635 Minden Trash	353	1.068 %	\$1,185		\$1,185	\$209	\$1,394
Sheriff Cops Grant	1	0.003 %	\$3		\$3	\$1	\$4
FD210 DC Water District	8	0.024 %	\$27		\$27	\$5	\$32
FD211 Solid Waste Management	514	1.555 %	\$1,725		\$1,725	\$304	\$2,029
FD216 Social Services	880	2.662 %	\$2,953		\$2,953	\$520	\$3,473
Public Works Utilities	2	0.006 %	\$7		\$7	\$1	\$8
FD202 NV Cooperative Ext	177	0.535 %	\$594		\$594	\$105	\$699
FD234 Gym & Fitness	207	0.626 %	\$695		\$695	\$122	\$817
FD234 Community/Mtg Rm	313	0.947 %	\$1,050		\$1,050	\$185	\$1,235
FD324 Regional Water Fund	47	0.146 %	\$164		\$164	\$26	\$190
Total	33,054	100.000 %	\$110,923		\$110,923	\$19,127	\$130,050

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

Source:

Treasurer
Detail allocation of
Investments

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	9,328	21.399 %	\$19,937		\$19,937		\$19,937
FD202 NV Cooperative Ext	146	0.335 %	\$312		\$312	\$85	\$397
FD204 Airport	1,374	3.152 %	\$2,937		\$2,937	\$796	\$3,733
FD210 DC Water District	92	0.211 %	\$197		\$197	\$53	\$250
FD211 Solid Waste Management	1,164	2.670 %	\$2,488		\$2,488	\$674	\$3,162
FD214 St MV Accident Indigent	29	0.067 %	\$62		\$62	\$17	\$79
FD215 Medical Asst to Indigents	2,629	6.031 %	\$5,619		\$5,619	\$1,523	\$7,142
FD216 Social Services	254	0.583 %	\$543		\$543	\$147	\$690
FD222 Law Library	29	0.067 %	\$62		\$62	\$17	\$79
FD232 Road Operating	171	0.392 %	\$365		\$365	\$99	\$464
FD234 Room Tax Admin	1,259	2.888 %	\$2,691		\$2,691	\$729	\$3,420
FD234 Library	23	0.053 %	\$49		\$49	\$13	\$62
FD236 Tahoe/Douglas Trans Dist	209	0.479 %	\$447		\$447	\$121	\$568
FD240 Justice Court Admin Assess	387	0.888 %	\$827		\$827	\$224	\$1,051
FD242 China Spring Youth Camp	450	1.032 %	\$962		\$962	\$261	\$1,223
FD245 Erosion Control TRPA	163	0.374 %	\$348		\$348	\$94	\$442
FD255 911 Emergency Svcs	240	0.551 %	\$513		\$513	\$139	\$652
FD260 Senior Services Program	43	0.099 %	\$92		\$92	\$25	\$117
FD310 Self Insurance Dental	384	0.881 %	\$821		\$821	\$222	\$1,043
FD309 Risk Management	2,144	4.919 %	\$4,582		\$4,582	\$1,242	\$5,824
FD313.821 Vehicle Replacement	268	0.615 %	\$573		\$573	\$155	\$728
FD315 Ridgeview Water System	11	0.025 %	\$24		\$24	\$6	\$30
FD324 Regional Water Fund	94	0.216 %	\$201		\$201	\$54	\$255
FD325 Sewer Utility	1,920	4.405 %	\$4,104		\$4,104	\$1,112	\$5,216
FD326 Carson Valley Water Utility	2,349	5.389 %	\$5,021		\$5,021	\$1,361	\$6,382
FD405 Ad Val Capital Projects	1,841	4.223 %	\$3,935		\$3,935	\$1,067	\$5,002
FD410 County Construction	1,091	2.503 %	\$2,332		\$2,332	\$632	\$2,964
FD430 Regional Transportation	2,411	5.531 %	\$5,153		\$5,153	\$1,397	\$6,550
FD440 Capital Projects	314	0.720 %	\$671		\$671	\$182	\$853
FD541 Co Debt/Other Resources	1,013	2.324 %	\$2,165		\$2,165	\$587	\$2,752
FD605 Dc Redevelopment Admin	822	1.886 %	\$1,757		\$1,757	\$476	\$2,233
FD606 Dc Redevelopment Cap Proj	574	1.317 %	\$1,227		\$1,227	\$333	\$1,560
FD610 Gardnerville Town	367	0.842 %	\$784		\$784	\$213	\$997
FD611 Gardnerville Health & San	352	0.808 %	\$752		\$752	\$204	\$956
FD613 Gardnerville Debt	66	0.151 %	\$141		\$141	\$38	\$179
FD620 Genoa Town	123	0.282 %	\$263		\$263	\$71	\$334
FD630 Minden Town	449	1.030 %	\$960		\$960	\$260	\$1,220
FD635 Minden Trash	341	0.782 %	\$729		\$729	\$198	\$927
FD636 Minden Cap Equip	822	1.886 %	\$1,757		\$1,757	\$476	\$2,233
FD639 Minden Wholesale Water Utly	363	0.833 %	\$776		\$776	\$210	\$986
FD640 Minden Town Water	2,552	5.855 %	\$5,454		\$5,454	\$1,479	\$6,933

Treasurer
Detail allocation of
Investments

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>
FD650 East Fork Fire	1,165	2.673 %	\$2,490		\$2,490	\$675	\$3,165
FD651 Effph Emergency Fund	187	0.429 %	\$400		\$400	\$108	\$508
FD652 Effph Equip Res	69	0.158 %	\$147		\$147	\$40	\$187
FD653 Paramedics	343	0.787 %	\$733		\$733	\$199	\$932
FD885 Mosquito District	504	1.156 %	\$1,077		\$1,077	\$292	\$1,369
FD234 Parks Dev	852	1.955 %	\$1,821		\$1,821	\$494	\$2,315
All Other	1,809	4.148 %	\$3,864		\$3,864	\$1,051	\$4,915
Total	<u>43,590</u>	<u>100.000 %</u>	<u>\$93,165</u>		<u>\$93,165</u>	<u>\$19,851</u>	<u>\$113,016</u>

(A) Alloc basis: Investment Earnings by Department or Fund

Source:

**Treasurer
Detail allocation of
Cash Receipts**

<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>
Recorder	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
Sheriff Administration	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
Sheriff Administration Services	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
Sheriff Jail	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
Animal Care & Services	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
Court Clerk	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
Juvenile Probation	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
East Fork Justice Court	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
Tahoe Justice Court	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
Alternative Sentencing	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
East Fork Constable	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
Tahoe Constable	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
Community Development Planning	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
Community Development Engineering	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
Community Development Building Dept	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
Weed Control	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
FD202 NV Cooperative Ext	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
FD204 Airport	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
FD216 Social Services	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
FD232 Road Operating	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
FD234 Library	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
FD234 Parks Operations	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
FD234 Recreation	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
FD234 Kahle Community Center	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
FD260 Senior Services Program	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
FD316 Zephyr Water Utility Dist	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
FD319 Cave Rock/Uppaway Water Sys	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
FD320 Skyland Water System	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
FD324 Regional Water Fund	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
FD325 Sewer Utility	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
FD326 Carson Valley Water Utility	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
FD430 Regional Transportation	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
FD610 Gardnerville Town	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
FD611 Gardnerville Health & San	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
FD620 Genoa Town	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
FD630 Minden Town	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
FD635 Minden Trash	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
FD640 Minden Town Water	1	2.564 %	\$4,972		\$4,972	\$857	\$5,829
FD650 East Fork Fire	1	2.568 %	\$4,953		\$4,953	\$867	\$5,820
Total	39	100.000 %	\$193,889		\$193,889	\$33,433	\$227,322

Treasurer
Detail allocation of
Cash Receipts

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:	Even Distribution to Department/Funds						
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	33	33.333 %	\$3,257		\$3,257	\$562	\$3,819
FD234 Prom Room Tax	66	66.667 %	\$6,513		\$6,513	\$1,123	\$7,636
Total	99	100.000 %	\$9,770		\$9,770	\$1,685	\$11,455

(A) Alloc basis: Direct Allocation to Room Tax

Source:

**Treasurer
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>Banking Fees</u>	<u>Investments</u>	<u>Cash Receipts</u>	<u>Room Tax</u>
General Services	\$1,134	\$1,134			
County Administration	\$20,323	\$386	\$19,937		
GIS/IT Customer Service	\$564	\$564			
Clerk	\$107	\$107			
Treasurer	\$171	\$171			
Technology Services	\$1,220	\$1,220			
Human Resources	\$312	\$312			
Records Management	\$513	\$513			
District Attorney	\$1,101	\$1,101			
Building Services	\$3,703	\$3,703			
FD309 Risk Management	\$6,756	\$932	\$5,824		
Finance	\$292	\$292			
County Commissioners	\$292	\$292			
Economic Development	\$300	\$300			
Assessor	\$260	\$260			
Recorder	\$6,058	\$229		\$5,829	
Clerk-Elections	\$478	\$478			
Tahoe General Services	\$201	\$201			
Telecommunications	\$367	\$367			
Sheriff Administration	\$6,492	\$663		\$5,829	
Sheriff Administration Services	\$10,518	\$4,689		\$5,829	
Sheriff Jail	\$8,079	\$2,250		\$5,829	
Sheriff Cops Grant	\$4	\$4			
Sheriff-General Investigation	\$181	\$181			
Sheriff Patrol/Traffic	\$32	\$32			
Sheriff Vehicles	\$553	\$553			
Sheriff Coroner	\$71	\$71			
Sheriff Operations/Patrol	\$402	\$402			
Tri-Net	\$107	\$107			
Animal Care & Services	\$8,884	\$3,055		\$5,829	
Court Clerk	\$6,271	\$442		\$5,829	
District Court 1	\$836	\$836			
District Court II	\$821	\$821			
CASA	\$229	\$229			
SAFE	\$126	\$126			
Public Guardian Administration	\$193	\$193			
DA Child Support	\$265	\$265			
Public Defender	\$107	\$107			
Juvenile Probation	\$6,307	\$478		\$5,829	
JPO Detention Center	\$265	\$265			
Court Computer System	\$766	\$766			
East Fork Justice Court	\$6,579	\$750		\$5,829	

Treasurer
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Banking Fees</u>	<u>Investments</u>	<u>Cash Receipts</u>	<u>Room Tax</u>
Tahoe Justice Court	\$6,283	\$454		\$5,829	
Alternative Sentencing	\$6,496	\$667		\$5,829	
East Fork Constable	\$5,837	\$8		\$5,829	
Tahoe Constable	\$5,856	\$27		\$5,829	
Security	\$27	\$27			
Community Development Admin	\$628	\$628			
Community Development Building Dept	\$5,983	\$154		\$5,829	
Community Development Planning	\$6,322	\$493		\$5,829	
Community Development Engineering	\$6,007	\$178		\$5,829	
Public Works Utilities	\$8	\$8			
Weed Control	\$6,891	\$1,062		\$5,829	
FD202 NV Cooperative Ext	\$6,925	\$699	\$397	\$5,829	
FD204 Airport	\$11,362	\$1,800	\$3,733	\$5,829	
FD210 DC Water District	\$282	\$32	\$250		
FD211 Solid Waste Management	\$5,191	\$2,029	\$3,162		
FD214 St MV Accident Indigent	\$94	\$15	\$79		
FD215 Medical Asst to Indigents	\$7,821	\$679	\$7,142		
FD216 Social Services	\$9,992	\$3,473	\$690	\$5,829	
FD222 Law Library	\$142	\$63	\$79		
FD232 Road Operating	\$8,310	\$2,017	\$464	\$5,829	
FD234 Room Tax Admin	\$7,251	\$12	\$3,420		\$3,819
FD234 Prom Room Tax	\$8,043	\$407			\$7,636
FD234 Library	\$10,453	\$4,562	\$62	\$5,829	
FD234 Parks Operations	\$10,403	\$4,574		\$5,829	
FD234 Parks Dev	\$3,925	\$1,610	\$2,315		
FD234 Parks Temp & Seasonal	\$47	\$47			
FD234 Recreation	\$7,972	\$2,143		\$5,829	
FD234 Rec Temp & Seasonal	\$99	\$99			
FD234 Kahle Community Center	\$8,146	\$2,317		\$5,829	
FD234 Gym & Fitness	\$817	\$817			
FD234 Community/Mtg Rm	\$1,235	\$1,235			
FD236 Tahoe/Douglas Trans Dist	\$603	\$35	\$568		
FD240 Justice Court Admin Assess	\$1,158	\$107	\$1,051		
FD242 China Spring Youth Camp	\$5,853	\$4,630	\$1,223		
FD244 Western NV Regional Youth	\$15	\$15			
FD245 Erosion Control TRPA	\$521	\$79	\$442		
FD255 911 Emergency Svcs	\$2,242	\$1,590	\$652		
FD260 Senior Services Program	\$10,110	\$4,164	\$117	\$5,829	
FD310 Self Insurance Dental	\$1,138	\$95	\$1,043		
FD313.821 Vehicle Replacement	\$8,476	\$7,748	\$728		
FD315 Ridgeview Water System	\$30		\$30		
FD316 Zephyr Water Utility Dist	\$7,806	\$1,977		\$5,829	

Treasurer
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Banking Fees</u>	<u>Investments</u>	<u>Cash Receipts</u>	<u>Room Tax</u>
FD319 Cave Rock/Uppaway Water Sys	\$7,893	\$2,064		\$5,829	
FD320 Skyland Water System	\$7,119	\$1,290		\$5,829	
FD324 Regional Water Fund	\$6,274	\$190	\$255	\$5,829	
FD325 Sewer Utility	\$13,950	\$2,905	\$5,216	\$5,829	
FD326 Carson Valley Water Utility	\$15,925	\$3,714	\$6,382	\$5,829	
FD405 Ad Val Capital Projects	\$5,002		\$5,002		
FD410 County Construction	\$3,761	\$797	\$2,964		
FD420 Park Resident Const Tax	\$59	\$59			
FD430 Regional Transportation	\$12,805	\$426	\$6,550	\$5,829	
FD440 Capital Projects	\$880	\$27	\$853		
FD541 Co Debt/Other Resources	\$2,811	\$59	\$2,752		
FD605 Dc Redevelopment Admin	\$2,268	\$35	\$2,233		
FD606 Dc Redevelopment Cap Proj	\$1,615	\$55	\$1,560		
FD610 Gardnerville Town	\$11,677	\$4,851	\$997	\$5,829	
FD611 Gardnerville Health & San	\$10,235	\$3,450	\$956	\$5,829	
FD613 Gardnerville Debt	\$179		\$179		
FD620 Genoa Town	\$8,445	\$2,282	\$334	\$5,829	
FD630 Minden Town	\$11,544	\$4,495	\$1,220	\$5,829	
FD635 Minden Trash	\$8,150	\$1,394	\$927	\$5,829	
FD636 Minden Cap Equip	\$2,399	\$166	\$2,233		
FD639 Minden Wholesale Water Utly	\$2,517	\$1,531	\$986		
FD640 Minden Town Water	\$13,868	\$1,106	\$6,933	\$5,829	
FD650 East Fork Fire	\$20,830	\$11,845	\$3,165	\$5,820	
FD651 Effph Emergency Fund	\$520	\$12	\$508		
FD652 Effph Equip Res	\$191	\$4	\$187		
FD653 Paramedics	\$976	\$44	\$932		
FD885 Mosquito District	\$2,494	\$1,125	\$1,369		
All Other	\$8,416	\$3,501	\$4,915		
Total	\$481,843	\$130,050	\$113,016	\$227,322	\$11,455

SCHEDULE 8.01

TECHNOLOGY SERVICES

NATURE AND EXTENT OF SERVICE

The Technology Services Infrastructure and Operations Division serve 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.

As of July 1, 2015, the Infrastructure and operations Division was created and moved the help desk and customer services to the GIS and Customer Service Division. Under Infrastructure and Operations the backbone of the County network, database applications, storage, security, broadband and data transport services are manager.

Costs are allocated as follows:

- **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.
- **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.
- **Security** – 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.
- **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.
- **Public Data Assess** – These costs are associated with providing offsite web nesting for the Treasurer, Assessor and Recorder and Building Services. Costs are allocated evenly to the Departments.

Prepared by:

SCHEDULE 8.01

TECHNOLOGY SERVICES

NATURE AND EXTENT OF SERVICE (continued)

- **Radios** – These costs are associated with time spent on radio support. Costs are allocated to Department 190, Telecommunications.
- **Software Program Maintenance** – These costs are associated with specific server-based software application expenditures. 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 application expenditures 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>
	\$1,246,439			\$1,246,439
Allocated additions:				
100000 - Building Use Charge	\$8,950		\$8,950	
100001 - Equipment Use Charge	\$32,645		\$32,645	
101191 - General Services	\$5,927	\$332	\$6,259	
101122 - County Administration	\$36,427	\$8,686	\$45,113	
101182 - Clerk	\$1,351	\$474	\$1,825	
101186 - Treasurer	\$1,037	\$183	\$1,220	
101194 - Human Resources		\$4,762	\$4,762	
101341 - District Attorney		\$1,181	\$1,181	
309817 - FD309 Risk Management		\$3,958	\$3,958	
101172 - Finance		\$12,904	\$12,904	
Total allocated additions:	<u>\$86,337</u>	<u>\$32,480</u>	<u>\$118,817</u>	<u>\$118,817</u>
Total to be allocated	<u><u>\$1,332,776</u></u>	<u><u>\$32,480</u></u>		<u><u>\$1,365,256</u></u>

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

	<u>Total</u>	<u>General & Admin</u>	<u>Telephone PBX</u>	<u>IT Technical Server Support</u>	<u>Security</u>	<u>Data Network Infrastructure</u>	<u>AS/400</u>	<u>Public Data Access</u>	<u>Radios</u>	<u>Software Program Maint</u>
Wages & Benefits										
SALARIES & WAGES	\$514,258	\$115,388	\$43,810	\$65,510	\$57,385	\$52,706	\$40,931	\$28,950	\$109,578	
FRINGE BENEFITS	\$211,957	\$47,558	\$18,057	\$27,001	\$23,652	\$21,723	\$16,870	\$11,932	\$45,164	
Other Expense and Cost										
SOFTWARE PROG MAINT	\$167,644									\$16,270
TELEPHONE	\$151,315		\$151,315							
PUBLIC DATA ACCESS	\$28,598							\$28,598		
SERVICES & SUPPLIES	\$172,667	\$38,743	\$14,710	\$21,996	\$19,268	\$17,697	\$13,743	\$9,720	\$36,790	
Departmental Expenditures	\$1,246,439	\$201,689	\$227,892	\$114,507	\$100,305	\$92,126	\$71,544	\$79,200	\$191,532	\$16,270
Additions: 1st										
Other	\$86,337	\$86,337								
Functional Cost	\$1,332,776	\$288,026	\$227,892	\$114,507	\$100,305	\$92,126	\$71,544	\$79,200	\$191,532	\$16,270
Reallocate Admin		(\$288,026)	\$62,827	\$31,568	\$27,653	\$25,398	\$19,724	\$21,835	\$52,803	\$4,485
Allocable Costs	\$1,332,776		\$290,719	\$146,075	\$127,958	\$117,524	\$91,268	\$101,035	\$244,335	\$20,755
1st Allocation	\$1,332,776		\$290,719	\$146,075	\$127,958	\$117,524	\$91,268	\$101,035	\$244,335	\$20,755
Additions: 2nd										
Other	\$32,480	\$32,480								
Functional Cost	\$32,480	\$32,480								
Reallocate Admin		(\$32,480)	\$7,085	\$3,560	\$3,118	\$2,864	\$2,224	\$2,462	\$5,954	\$506
Allocable Costs	\$32,480		\$7,085	\$3,560	\$3,118	\$2,864	\$2,224	\$2,462	\$5,954	\$506
2nd Allocation	\$32,480		\$7,085	\$3,560	\$3,118	\$2,864	\$2,224	\$2,462	\$5,954	\$506
Total allocated	\$1,365,256		\$297,804	\$149,635	\$131,076	\$120,388	\$93,492	\$103,497	\$250,289	\$21,261

Technology Services
Schedule of costs to be
allocated by function

	<u>County-wide</u> Program Maint
<u>Wages & Benefits</u>	
SALARIES & WAGES	
FRINGE BENEFITS	
<u>Other Expense and Cost</u>	
SOFTWARE PROG MAINT	\$151,374
TELEPHONE	
PUBLIC DATA ACCESS	
SERVICES & SUPPLIES	
Departmental Expenditures	<u>\$151,374</u>
Additions: 1st	
Other	
Functional Cost	<u>\$151,374</u>
Reallocate Admin	<u>\$41,733</u>
Allocable Costs	<u>\$193,107</u>
1st Allocation	<u>\$193,107</u>
Additions: 2nd	
Other	
Functional Cost	
Reallocate Admin	<u>\$4,707</u>
Allocable Costs	<u>\$4,707</u>
2nd Allocation	<u>\$4,707</u>
Total allocated	<u>\$197,814</u>

Technology Services
Detail allocation of
Telephone PBX

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	0.478 %	\$1,391		\$1,391	\$36	\$1,427
County Administration	4	0.957 %	\$2,782		\$2,782		\$2,782
Project Management	1	0.239 %	\$696		\$696	\$18	\$714
Economic Development	1	0.239 %	\$696		\$696	\$18	\$714
GIS/IT Customer Service	6	1.435 %	\$4,173		\$4,173		\$4,173
Assessor	13	3.110 %	\$9,042		\$9,042	\$236	\$9,278
Finance	13	3.110 %	\$9,042		\$9,042	\$236	\$9,278
Recorder	10	2.392 %	\$6,955		\$6,955	\$182	\$7,137
Clerk	10	2.392 %	\$6,955		\$6,955		\$6,955
Clerk-Elections	1	0.239 %	\$696		\$696	\$18	\$714
Tahoe General Services	6	1.435 %	\$4,173		\$4,173	\$109	\$4,282
Treasurer	7	1.675 %	\$4,869		\$4,869		\$4,869
Telecommunications	3	0.718 %	\$2,087		\$2,087	\$55	\$2,142
General Services	1	0.239 %	\$696		\$696		\$696
Human Resources	6	1.435 %	\$4,173		\$4,173	\$109	\$4,282
Records Management	2	0.478 %	\$1,391		\$1,391	\$36	\$1,427
Sheriff Administration	5	1.196 %	\$3,478		\$3,478	\$91	\$3,569
Sheriff Administration Services	7	1.675 %	\$4,869		\$4,869	\$127	\$4,996
Sheriff Records	9	2.153 %	\$6,260		\$6,260	\$164	\$6,424
Sheriff Jail	20	4.785 %	\$13,910		\$13,910	\$363	\$14,273
Sheriff-General Investigation	15	3.589 %	\$10,433		\$10,433	\$273	\$10,706
Sheriff Patrol/Traffic	7	1.675 %	\$4,869		\$4,869	\$127	\$4,996
Sheriff Grants	1	0.239 %	\$696		\$696	\$18	\$714
Sheriff Coroner	1	0.239 %	\$696		\$696	\$18	\$714
Sheriff Operations/Patrol	7	1.675 %	\$4,869		\$4,869	\$127	\$4,996
Animal Care & Services	6	1.435 %	\$4,173		\$4,173	\$109	\$4,282
Emergency Management	9	2.153 %	\$6,260		\$6,260	\$164	\$6,424
Court Clerk	5	1.196 %	\$3,478		\$3,478	\$91	\$3,569
District Court 1	2	0.478 %	\$1,391		\$1,391	\$36	\$1,427
District Court II	2	0.478 %	\$1,391		\$1,391	\$36	\$1,427
CASA	3	0.718 %	\$2,087		\$2,087	\$55	\$2,142
Public Guardian Administration	2	0.478 %	\$1,391		\$1,391	\$36	\$1,427
District Attorney	22	5.263 %	\$15,301		\$15,301	\$400	\$15,701
DA Child Support	5	1.196 %	\$3,478		\$3,478	\$91	\$3,569
Juvenile Probation	11	2.632 %	\$7,651		\$7,651	\$200	\$7,851
JPO Detention Center	4	0.957 %	\$2,782		\$2,782	\$73	\$2,855
Court Computer System	2	0.478 %	\$1,391		\$1,391	\$36	\$1,427
East Fork Justice Court	4	0.957 %	\$2,782		\$2,782	\$73	\$2,855
Tahoe Justice Court	7	1.675 %	\$4,869		\$4,869	\$127	\$4,996
Alternative Sentencing	6	1.435 %	\$4,173		\$4,173	\$109	\$4,282
East Fork Constable	2	0.478 %	\$1,391		\$1,391	\$36	\$1,427

Technology Services
Detail allocation of
Telephone PBX

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	0.478 %	\$1,391		\$1,391	\$36	\$1,427
Security	2	0.478 %	\$1,391		\$1,391	\$36	\$1,427
Community Development Admin	2	0.478 %	\$1,391		\$1,391	\$36	\$1,427
Community Development Building Dept	5	1.196 %	\$3,478		\$3,478	\$91	\$3,569
Community Development Planning	6	1.435 %	\$4,173		\$4,173	\$109	\$4,282
Community Development Engineering	5	1.196 %	\$3,478		\$3,478	\$91	\$3,569
Public Works Administration	3	0.718 %	\$2,087		\$2,087	\$55	\$2,142
Building Services	3	0.718 %	\$2,087		\$2,087	\$55	\$2,142
Public Works Utilities	7	1.675 %	\$4,869		\$4,869	\$127	\$4,996
Public Works Engineering	5	1.196 %	\$3,478		\$3,478	\$91	\$3,569
Weed Control	1	0.239 %	\$696		\$696	\$18	\$714
FD202 NV Cooperative Ext	5	1.196 %	\$3,478		\$3,478	\$91	\$3,569
FD204 Airport	5	1.196 %	\$3,478		\$3,478	\$91	\$3,569
FD210 DC Water District	1	0.239 %	\$696		\$696	\$18	\$714
FD211 Solid Waste Management	1	0.239 %	\$696		\$696	\$18	\$714
FD216 Social Services	8	1.914 %	\$5,564		\$5,564	\$145	\$5,709
FD234 Library	10	2.392 %	\$6,955		\$6,955	\$182	\$7,137
FD234 Parks Operations	2	0.478 %	\$1,391		\$1,391	\$36	\$1,427
FD234 Recreation	7	1.675 %	\$4,869		\$4,869	\$127	\$4,996
FD234 Kahle Community Center	10	2.392 %	\$6,955		\$6,955	\$182	\$7,137
FD242 China Spring Youth Camp	15	3.589 %	\$10,433		\$10,433	\$273	\$10,706
FD245 Erosion Control TRPA	1	0.239 %	\$696		\$696	\$18	\$714
FD255 911 Emergency Svcs	5	1.196 %	\$3,478		\$3,478	\$91	\$3,569
FD260 Senior Services Program	8	1.914 %	\$5,564		\$5,564	\$145	\$5,709
FD314 Water Utility	4	0.957 %	\$2,782		\$2,782	\$73	\$2,855
FD315 Ridgeview Water System	1	0.239 %	\$696		\$696	\$18	\$714
FD316 Zephyr Water Utility Dist	1	0.239 %	\$696		\$696	\$18	\$714
FD319 Cave Rock/Uppaway Water Sys	1	0.239 %	\$696		\$696	\$18	\$714
FD320 Skyland Water System	1	0.239 %	\$696		\$696	\$18	\$714
FD324 Regional Water Fund	1	0.239 %	\$696		\$696	\$18	\$714
FD325 Sewer Utility	4	0.957 %	\$2,782		\$2,782	\$73	\$2,855
FD430 Regional Transportation	1	0.239 %	\$696		\$696	\$18	\$714
FD620 Genoa Town	3	0.718 %	\$2,087		\$2,087	\$55	\$2,142
FD650 East Fork Fire	17	4.067 %	\$11,824		\$11,824	\$309	\$12,133
FD885 Mosquito District	2	0.478 %	\$1,391		\$1,391	\$36	\$1,427
FD313.829 Vehicle Maintenance	6	1.435 %	\$4,173		\$4,173	\$109	\$4,282
All Other	3	0.718 %	\$2,087		\$2,087	\$55	\$2,142
FD326 Carson Valley Water Utility	4	0.966 %	\$2,759		\$2,759	\$72	\$2,831
Total	418	100.000 %	\$290,719		\$290,719	\$7,085	\$297,804

(A) Alloc basis: Telephone Extensions by Department/Fund

Technology Services
Detail allocation of
Telephone PBX

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:

Technology Services
Detail allocation of
IT Technical 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	100	1.786 %	\$2,608		\$2,608		\$2,608
Recorder	200	3.571 %	\$5,217		\$5,217	\$129	\$5,346
Sheriff Administration	400	7.143 %	\$10,434		\$10,434	\$259	\$10,693
Public Works Utilities	200	3.571 %	\$5,217		\$5,217	\$129	\$5,346
FD204 Airport	100	1.786 %	\$2,608		\$2,608	\$65	\$2,673
FD216 Social Services	100	1.786 %	\$2,608		\$2,608	\$65	\$2,673
FD234 Parks Operations	100	1.786 %	\$2,608		\$2,608	\$65	\$2,673
FD234 Recreation	100	1.786 %	\$2,608		\$2,608	\$65	\$2,673
FD255 911 Emergency Svcs	700	12.500 %	\$18,259		\$18,259	\$453	\$18,712
FD260 Senior Services Program	100	1.786 %	\$2,608		\$2,608	\$65	\$2,673
FD610 Gardnerville Town	55	0.982 %	\$1,435		\$1,435	\$36	\$1,471
FD650 East Fork Fire	400	7.143 %	\$10,434		\$10,434	\$259	\$10,693
All Other	3,000	53.571 %	\$78,254		\$78,254	\$1,942	\$80,196
FD611 Gardnerville Health & San	45	0.803 %	\$1,177		\$1,177	\$28	\$1,205
Total	5,600	100.000 %	\$146,075		\$146,075	\$3,560	\$149,635

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

Source:

Technology Services
Detail allocation of
Security

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	0.690 %	\$882		\$882		\$882
Project Management	1	0.230 %	\$294		\$294	\$7	\$301
Economic Development	1	0.230 %	\$294		\$294	\$7	\$301
GIS/IT Customer Service	5	1.149 %	\$1,471		\$1,471		\$1,471
Assessor	9	2.069 %	\$2,647		\$2,647	\$67	\$2,714
Finance	10	2.299 %	\$2,942		\$2,942	\$75	\$3,017
Recorder	6	1.379 %	\$1,765		\$1,765	\$45	\$1,810
Clerk	4	0.920 %	\$1,177		\$1,177		\$1,177
Tahoe General Services	3	0.690 %	\$882		\$882	\$22	\$904
Treasurer	4	0.920 %	\$1,177		\$1,177		\$1,177
General Services	1	0.230 %	\$294		\$294		\$294
Human Resources	5	1.149 %	\$1,471		\$1,471	\$37	\$1,508
Records Management	2	0.460 %	\$588		\$588	\$15	\$603
Sheriff Administration	94	21.609 %	\$27,651		\$27,651	\$701	\$28,352
Animal Care & Services	4	0.920 %	\$1,177		\$1,177	\$30	\$1,207
Court Clerk	5	1.149 %	\$1,471		\$1,471	\$37	\$1,508
District Court 1	2	0.460 %	\$588		\$588	\$15	\$603
District Court II	2	0.460 %	\$588		\$588	\$15	\$603
CASA	1	0.230 %	\$294		\$294	\$7	\$301
District Attorney	17	3.908 %	\$5,001		\$5,001	\$127	\$5,128
DA Child Support	5	1.149 %	\$1,471		\$1,471	\$37	\$1,508
Juvenile Probation	8	1.839 %	\$2,353		\$2,353	\$60	\$2,413
JPO Detention Center	7	1.609 %	\$2,059		\$2,059	\$52	\$2,111
Court Computer System	1	0.230 %	\$294		\$294	\$7	\$301
East Fork Justice Court	6	1.379 %	\$1,765		\$1,765	\$45	\$1,810
Tahoe Justice Court	5	1.149 %	\$1,471		\$1,471	\$37	\$1,508
Alternative Sentencing	4	0.920 %	\$1,177		\$1,177	\$30	\$1,207
East Fork Constable	1	0.230 %	\$294		\$294	\$7	\$301
Tahoe Constable	1	0.230 %	\$294		\$294	\$7	\$301
Security	2	0.460 %	\$588		\$588	\$15	\$603
Community Development Admin	2	0.460 %	\$588		\$588	\$15	\$603
Community Development Building Dept	5	1.149 %	\$1,471		\$1,471	\$37	\$1,508
Community Development Planning	6	1.379 %	\$1,765		\$1,765	\$45	\$1,810
Community Development Engineering	5	1.149 %	\$1,471		\$1,471	\$37	\$1,508
Building Services	2	0.460 %	\$588		\$588	\$15	\$603
Weed Control	4	0.920 %	\$1,177		\$1,177	\$30	\$1,207
FD202 NV Cooperative Ext	2	0.460 %	\$588		\$588	\$15	\$603
FD210 DC Water District	1	0.230 %	\$294		\$294	\$7	\$301
FD211 Solid Waste Management	1	0.230 %	\$294		\$294	\$7	\$301
FD216 Social Services	7	1.609 %	\$2,059		\$2,059	\$52	\$2,111
FD234 Library	11	2.529 %	\$3,236		\$3,236	\$82	\$3,318

Technology Services
Detail allocation of
Security

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	5	1.149 %	\$1,471		\$1,471	\$37	\$1,508
FD234 Recreation	4	0.920 %	\$1,177		\$1,177	\$30	\$1,207
FD234 Kahle Community Center	7	1.609 %	\$2,059		\$2,059	\$52	\$2,111
FD255 911 Emergency Svcs	20	4.598 %	\$5,883		\$5,883	\$149	\$6,032
FD260 Senior Services Program	13	2.989 %	\$3,824		\$3,824	\$97	\$3,921
FD430 Regional Transportation	1	0.230 %	\$294		\$294	\$7	\$301
All Other	76	17.471 %	\$22,356		\$22,356	\$567	\$22,923
County Commissioners	1	0.230 %	\$294		\$294	\$7	\$301
Public Guardian Administration	2	0.460 %	\$588		\$588	\$15	\$603
Public Works Administration	2	0.460 %	\$588		\$588	\$15	\$603
Public Works Utilities	2	0.460 %	\$588		\$588	\$15	\$603
Public Works Engineering	4	0.920 %	\$1,177		\$1,177	\$30	\$1,207
FD204 Airport	5	1.149 %	\$1,471		\$1,471	\$37	\$1,508
FD313.829 Vehicle Maintenance	1	0.230 %	\$294		\$294	\$7	\$301
FD605 Dc Redevelopment Admin	1	0.230 %	\$294		\$294	\$7	\$301
FD620 Genoa Town	3	0.690 %	\$882		\$882	\$22	\$904
FD232 Road Operating	9	2.069 %	\$2,647		\$2,647	\$67	\$2,714
FD234 Rec Temp & Seasonal	9	2.069 %	\$2,647		\$2,647	\$67	\$2,714
FD234 Gym & Fitness	2	0.460 %	\$588		\$588	\$15	\$603
FD234 Community/Mtg Rm	3	0.686 %	\$885		\$885	\$29	\$914
Total	435	100.000 %	\$127,958		\$127,958	\$3,118	\$131,076

(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:

Technology Services
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>
County Administration	800	1.946 %	\$2,288		\$2,288		\$2,288
GIS/IT Customer Service	600	1.460 %	\$1,716		\$1,716		\$1,716
Assessor	1,200	2.920 %	\$3,431		\$3,431	\$93	\$3,524
Finance	1,000	2.433 %	\$2,859		\$2,859	\$78	\$2,937
Recorder	1,400	3.406 %	\$4,003		\$4,003	\$109	\$4,112
Clerk	1,300	3.163 %	\$3,717		\$3,717		\$3,717
Treasurer	1,500	3.650 %	\$4,289		\$4,289		\$4,289
Telecommunications	300	0.730 %	\$858		\$858	\$23	\$881
Human Resources	700	1.703 %	\$2,002		\$2,002	\$54	\$2,056
Sheriff Administration	13,500	32.847 %	\$38,603		\$38,603	\$1,048	\$39,651
Animal Care & Services	400	0.973 %	\$1,144		\$1,144	\$31	\$1,175
Community Development Admin	2,500	6.083 %	\$7,149		\$7,149	\$194	\$7,343
Building Services	400	0.973 %	\$1,144		\$1,144	\$31	\$1,175
FD204 Airport	500	1.217 %	\$1,430		\$1,430	\$39	\$1,469
FD216 Social Services	1,200	2.920 %	\$3,431		\$3,431	\$93	\$3,524
FD234 Parks Operations	2,200	5.353 %	\$6,291		\$6,291	\$171	\$6,462
FD255 911 Emergency Svcs	1,400	3.406 %	\$4,003		\$4,003	\$109	\$4,112
FD260 Senior Services Program	600	1.460 %	\$1,716		\$1,716	\$47	\$1,763
FD610 Gardnerville Town	330	0.803 %	\$944		\$944	\$26	\$970
FD620 Genoa Town	300	0.730 %	\$858		\$858	\$23	\$881
FD630 Minden Town	164	0.399 %	\$469		\$469	\$13	\$482
FD650 East Fork Fire	4,900	11.922 %	\$14,011		\$14,011	\$380	\$14,391
All Other	900	2.190 %	\$2,574		\$2,574	\$70	\$2,644
Public Works Administration	700	1.703 %	\$2,002		\$2,002	\$54	\$2,056
Public Works Utilities	1,300	3.163 %	\$3,717		\$3,717	\$101	\$3,818
Records Management	500	1.217 %	\$1,430		\$1,430	\$39	\$1,469
FD611 Gardnerville Health & San	270	0.657 %	\$772		\$772	\$21	\$793
FD635 Minden Trash	92	0.224 %	\$263		\$263	\$7	\$270
FD639 Minden Wholesale Water Utly	84	0.204 %	\$240		\$240	\$7	\$247
FD640 Minden Town Water	60	0.145 %	\$170		\$170	\$3	\$173
Total	41,100	100.000 %	\$117,524		\$117,524	\$2,864	\$120,388

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

Source:

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	600	6.000 %	\$5,476		\$5,476	\$165	\$5,641
Assessor	1,800	18.000 %	\$16,428		\$16,428	\$494	\$16,922
Community Development Building Dept	1,200	12.000 %	\$10,952		\$10,952	\$329	\$11,281
Clerk	500	5.000 %	\$4,563		\$4,563		\$4,563
Tahoe Justice Court	100	1.000 %	\$913		\$913	\$27	\$940
FD610 Gardnerville Town	55	0.550 %	\$502		\$502	\$15	\$517
All Other	400	4.000 %	\$3,651		\$3,651	\$110	\$3,761
Tahoe General Services	300	3.000 %	\$2,738		\$2,738	\$82	\$2,820
Finance	500	5.000 %	\$4,563		\$4,563	\$137	\$4,700
Human Resources	600	6.000 %	\$5,476		\$5,476	\$165	\$5,641
Recorder	1,400	14.000 %	\$12,778		\$12,778	\$384	\$13,162
Sheriff Administration	800	8.000 %	\$7,301		\$7,301	\$220	\$7,521
Tahoe Constable	300	3.000 %	\$2,738		\$2,738	\$82	\$2,820
Treasurer	1,400	14.000 %	\$12,778		\$12,778		\$12,778
FD611 Gardnerville Health & San	45	0.450 %	\$411		\$411	\$14	\$425
Total	<u>10,000</u>	<u>100.000 %</u>	<u>\$91,268</u>		<u>\$91,268</u>	<u>\$2,224</u>	<u>\$93,492</u>

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

Source:

**Technology Services
Detail allocation of
Public Data Access**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Assessor	25	25.000 %	\$25,259		\$25,259	\$821	\$26,080
Recorder	25	25.000 %	\$25,259		\$25,259	\$821	\$26,080
Treasurer	25	25.000 %	\$25,259		\$25,259		\$25,259
Community Development Building Dept	25	25.000 %	\$25,258		\$25,258	\$820	\$26,078
Total	100	100.000 %	\$101,035		\$101,035	\$2,462	\$103,497

(A) Alloc basis: Equal Allocation to Departments

Source:

Technology Services
Detail allocation of
Radios

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>
Telecommunications	100	100.000 %	\$244,335		\$244,335	\$5,954	\$250,289
Total	100	100.000 %	\$244,335		\$244,335	\$5,954	\$250,289

(A) Alloc basis: Direct Allocation to Telecommunications

Source:

Technology Services
Detail allocation of
Software Program Maint

<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	100	100.000 %	\$20,755		\$20,755	\$506	\$21,261
Total	100	100.000 %	\$20,755		\$20,755	\$506	\$21,261

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

Source:

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	800	1.946 %	\$3,759		\$3,759		\$3,759
GIS/IT Customer Service	600	1.460 %	\$2,819		\$2,819		\$2,819
Assessor	1,200	2.920 %	\$5,638		\$5,638	\$153	\$5,791
Finance	1,000	2.433 %	\$4,698		\$4,698	\$128	\$4,826
Recorder	1,400	3.406 %	\$6,578		\$6,578	\$179	\$6,757
Clerk	1,300	3.163 %	\$6,108		\$6,108		\$6,108
Treasurer	1,500	3.650 %	\$7,048		\$7,048		\$7,048
Telecommunications	300	0.730 %	\$1,410		\$1,410	\$38	\$1,448
Human Resources	700	1.703 %	\$3,289		\$3,289	\$89	\$3,378
Sheriff Administration	13,500	32.847 %	\$63,429		\$63,429	\$1,722	\$65,151
Animal Care & Services	400	0.973 %	\$1,879		\$1,879	\$51	\$1,930
Community Development Admin	2,500	6.083 %	\$11,746		\$11,746	\$319	\$12,065
Building Services	400	0.973 %	\$1,879		\$1,879	\$51	\$1,930
FD204 Airport	500	1.217 %	\$2,349		\$2,349	\$64	\$2,413
FD216 Social Services	1,200	2.920 %	\$5,638		\$5,638	\$153	\$5,791
FD234 Parks Operations	2,200	5.353 %	\$10,337		\$10,337	\$281	\$10,618
FD255 911 Emergency Svcs	1,400	3.406 %	\$6,578		\$6,578	\$179	\$6,757
FD260 Senior Services Program	600	1.460 %	\$2,819		\$2,819	\$77	\$2,896
FD610 Gardnerville Town	330	0.803 %	\$1,550		\$1,550	\$42	\$1,592
FD620 Genoa Town	300	0.730 %	\$1,410		\$1,410	\$38	\$1,448
FD630 Minden Town	164	0.399 %	\$771		\$771	\$21	\$792
FD650 East Fork Fire	4,900	11.922 %	\$23,022		\$23,022	\$625	\$23,647
All Other	900	2.190 %	\$4,229		\$4,229	\$115	\$4,344
Public Works Administration	700	1.703 %	\$3,289		\$3,289	\$89	\$3,378
Public Works Utilities	1,300	3.163 %	\$6,108		\$6,108	\$166	\$6,274
Records Management	500	1.217 %	\$2,349		\$2,349	\$64	\$2,413
FD611 Gardnerville Health & San	270	0.657 %	\$1,269		\$1,269	\$34	\$1,303
FD635 Minden Trash	92	0.224 %	\$432		\$432	\$12	\$444
FD639 Minden Wholesale Water Utly	84	0.204 %	\$395		\$395	\$11	\$406
FD640 Minden Town Water	60	0.145 %	\$282		\$282	\$6	\$288
Total	<u>41,100</u>	<u>100.000 %</u>	<u>\$193,107</u>		<u>\$193,107</u>	<u>\$4,707</u>	<u>\$197,814</u>

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

Source:

**Technology Services
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>Telephone PBX</u>	<u>IT Technical Server Support</u>	<u>Security</u>	<u>Data Network Infrastructure</u>	<u>AS/400</u>	<u>Public Data Access</u>	<u>Radios</u>	<u>Software Program Maint</u>
General Services	\$990	\$696		\$294					
County Administration	\$12,319	\$2,782	\$2,608	\$882	\$2,288				
GIS/IT Customer Service	\$10,179	\$4,173		\$1,471	\$1,716				
Clerk	\$22,520	\$6,955		\$1,177	\$3,717	\$4,563			
Treasurer	\$55,420	\$4,869		\$1,177	\$4,289	\$12,778	\$25,259		
Human Resources	\$16,865	\$4,282		\$1,508	\$2,056	\$5,641			
Records Management	\$5,912	\$1,427		\$603	\$1,469				
District Attorney	\$20,829	\$15,701		\$5,128					
Building Services	\$5,850	\$2,142		\$603	\$1,175				
Finance	\$24,758	\$9,278		\$3,017	\$2,937	\$4,700			
County Commissioners	\$1,728	\$1,427		\$301					
Project Management	\$1,015	\$714		\$301					
Economic Development	\$1,015	\$714		\$301					
Assessor	\$85,570	\$9,278		\$2,714	\$3,524	\$16,922	\$26,080		\$21,261
Recorder	\$64,404	\$7,137	\$5,346	\$1,810	\$4,112	\$13,162	\$26,080		
Clerk-Elections	\$714	\$714							
Tahoe General Services	\$8,006	\$4,282		\$904		\$2,820			
Telecommunications	\$254,760	\$2,142			\$881			\$250,289	
Sheriff Administration	\$154,937	\$3,569	\$10,693	\$28,352	\$39,651	\$7,521			
Sheriff Administration Services	\$4,996	\$4,996							
Sheriff Records	\$6,424	\$6,424							
Sheriff Jail	\$14,273	\$14,273							
Sheriff-General Investigation	\$10,706	\$10,706							
Sheriff Patrol/Traffic	\$4,996	\$4,996							
Sheriff Grants	\$714	\$714							
Sheriff Coroner	\$714	\$714							
Sheriff Operations/Patrol	\$4,996	\$4,996							
Animal Care & Services	\$14,235	\$4,282		\$1,207	\$1,175	\$5,641			
Emergency Management	\$6,424	\$6,424							
Court Clerk	\$5,077	\$3,569		\$1,508					
District Court 1	\$2,030	\$1,427		\$603					
District Court II	\$2,030	\$1,427		\$603					
CASA	\$2,443	\$2,142		\$301					
Public Guardian Administration	\$2,030	\$1,427		\$603					
DA Child Support	\$5,077	\$3,569		\$1,508					
Juvenile Probation	\$10,264	\$7,851		\$2,413					
JPO Detention Center	\$4,966	\$2,855		\$2,111					
Court Computer System	\$1,728	\$1,427		\$301					
East Fork Justice Court	\$4,665	\$2,855		\$1,810					
Tahoe Justice Court	\$7,444	\$4,996		\$1,508		\$940			
Alternative Sentencing	\$5,489	\$4,282		\$1,207					

Technology Services
Departmental Cost
Allocation Summary

	<u>County-wide</u> Program Maint
General Services	
County Administration	\$3,759
GIS/IT Customer Service	\$2,819
Clerk	\$6,108
Treasurer	\$7,048
Human Resources	\$3,378
Records Management	\$2,413
District Attorney	
Building Services	\$1,930
Finance	\$4,826
County Commissioners	
Project Management	
Economic Development	
Assessor	\$5,791
Recorder	\$6,757
Clerk-Elections	
Tahoe General Services	
Telecommunications	\$1,448
Sheriff Administration	\$65,151
Sheriff Administration Services	
Sheriff Records	
Sheriff Jail	
Sheriff-General Investigation	
Sheriff Patrol/Traffic	
Sheriff Grants	
Sheriff Coroner	
Sheriff Operations/Patrol	
Animal Care & Services	\$1,930
Emergency Management	
Court Clerk	
District Court 1	
District Court II	
CASA	
Public Guardian Administration	
DA Child Support	
Juvenile Probation	
JPO Detention Center	
Court Computer System	
East Fork Justice Court	
Tahoe Justice Court	
Alternative Sentencing	

**Technology Services
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>Telephone PBX</u>	<u>IT Technical Server Support</u>	<u>Security</u>	<u>Data Network Infrastructure</u>	<u>AS/400</u>	<u>Public Data Access</u>	<u>Radios</u>	<u>Software Program Maint</u>
East Fork Constable	\$1,728	\$1,427		\$301					
Tahoe Constable	\$4,548	\$1,427		\$301		\$2,820			
Security	\$2,030	\$1,427		\$603					
Community Development Admin	\$21,438	\$1,427		\$603	\$7,343				
Community Development Building Dept	\$42,436	\$3,569		\$1,508		\$11,281	\$26,078		
Community Development Planning	\$6,092	\$4,282		\$1,810					
Community Development Engineering	\$5,077	\$3,569		\$1,508					
Public Works Administration	\$8,179	\$2,142		\$603	\$2,056				
Public Works Utilities	\$21,037	\$4,996	\$5,346	\$603	\$3,818				
Public Works Engineering	\$4,776	\$3,569		\$1,207					
Weed Control	\$1,921	\$714		\$1,207					
FD202 NV Cooperative Ext	\$4,172	\$3,569		\$603					
FD204 Airport	\$11,632	\$3,569	\$2,673	\$1,508	\$1,469				
FD210 DC Water District	\$1,015	\$714		\$301					
FD211 Solid Waste Management	\$1,015	\$714		\$301					
FD216 Social Services	\$19,808	\$5,709	\$2,673	\$2,111	\$3,524				
FD232 Road Operating	\$2,714			\$2,714					
FD234 Library	\$10,455	\$7,137		\$3,318					
FD234 Parks Operations	\$22,688	\$1,427	\$2,673	\$1,508	\$6,462				
FD234 Recreation	\$8,876	\$4,996	\$2,673	\$1,207					
FD234 Rec Temp & Seasonal	\$2,714			\$2,714					
FD234 Kahle Community Center	\$9,248	\$7,137		\$2,111					
FD234 Gym & Fitness	\$603			\$603					
FD234 Community/Mtg Rm	\$914			\$914					
FD242 China Spring Youth Camp	\$10,706	\$10,706							
FD245 Erosion Control TRPA	\$714	\$714							
FD255 911 Emergency Svcs	\$39,182	\$3,569	\$18,712	\$6,032	\$4,112				
FD260 Senior Services Program	\$16,962	\$5,709	\$2,673	\$3,921	\$1,763				
FD313.829 Vehicle Maintenance	\$4,583	\$4,282		\$301					
FD314 Water Utility	\$2,855	\$2,855							
FD315 Ridgeview Water System	\$714	\$714							
FD316 Zephyr Water Utility Dist	\$714	\$714							
FD319 Cave Rock/Uppaway Water Sys	\$714	\$714							
FD320 Skyland Water System	\$714	\$714							
FD324 Regional Water Fund	\$714	\$714							
FD325 Sewer Utility	\$2,855	\$2,855							
FD326 Carson Valley Water Utility	\$2,831	\$2,831							
FD430 Regional Transportation	\$1,015	\$714		\$301					
FD605 Dc Redevelopment Admin	\$301			\$301					
FD610 Gardnerville Town	\$4,550		\$1,471		\$970	\$517			
FD611 Gardnerville Health & San	\$3,726		\$1,205		\$793	\$425			

Technology Services
Departmental Cost
Allocation Summary

	<u>County-wide</u> Program Maint
East Fork Constable	
Tahoe Constable	
Security	
Community Development Admin	\$12,065
Community Development Building Dept	
Community Development Planning	
Community Development Engineering	
Public Works Administration	\$3,378
Public Works Utilities	\$6,274
Public Works Engineering	
Weed Control	
FD202 NV Cooperative Ext	
FD204 Airport	\$2,413
FD210 DC Water District	
FD211 Solid Waste Management	
FD216 Social Services	\$5,791
FD232 Road Operating	
FD234 Library	
FD234 Parks Operations	\$10,618
FD234 Recreation	
FD234 Rec Temp & Seasonal	
FD234 Kahle Community Center	
FD234 Gym & Fitness	
FD234 Community/Mtg Rm	
FD242 China Spring Youth Camp	
FD245 Erosion Control TRPA	
FD255 911 Emergency Svcs	\$6,757
FD260 Senior Services Program	\$2,896
FD313.829 Vehicle Maintenance	
FD314 Water Utility	
FD315 Ridgeview Water System	
FD316 Zephyr Water Utility Dist	
FD319 Cave Rock/Uppaway Water Sys	
FD320 Skyland Water System	
FD324 Regional Water Fund	
FD325 Sewer Utility	
FD326 Carson Valley Water Utility	
FD430 Regional Transportation	
FD605 Dc Redevelopment Admin	
FD610 Gardnerville Town	\$1,592
FD611 Gardnerville Health & San	\$1,303

**Technology Services
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>Telephone PBX</u>	<u>IT Technical Server Support</u>	<u>Security</u>	<u>Data Network Infrastructure</u>	<u>AS/400</u>	<u>Public Data Access</u>	<u>Radios</u>	<u>Software Program Maint</u>
FD620 Genoa Town	\$5,375	\$2,142		\$904	\$881				
FD630 Minden Town	\$1,274				\$482				
FD635 Minden Trash	\$714				\$270				
FD639 Minden Wholesale Water Utly	\$653				\$247				
FD640 Minden Town Water	\$461				\$173				
FD650 East Fork Fire	\$60,864	\$12,133	\$10,693		\$14,391				
FD885 Mosquito District	\$1,427	\$1,427							
All Other	\$116,010	\$2,142	\$80,196	\$22,923	\$2,644	\$3,761			
Total	\$1,365,256	\$297,804	\$149,635	\$131,076	\$120,388	\$93,492	\$103,497	\$250,289	\$21,261

Technology Services
Departmental Cost
Allocation Summary

	<u>County-wide</u>
	Program Maint
FD620 Genoa Town	\$1,448
FD630 Minden Town	\$792
FD635 Minden Trash	\$444
FD639 Minden Wholesale Water Utly	\$406
FD640 Minden Town Water	\$288
FD650 East Fork Fire	\$23,647
FD885 Mosquito District	
All Other	\$4,344
Total	<u>\$197,814</u>

SCHEDULE 9.01

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 spend to administer Risk Management programs (unemployment, liability and worker compensation). This allocation does not include the premiums for these programs but rather only staff time to administer the programs. Costs are allocated directly to Risk Management fund for further allocation.
- **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)

Prepared by:

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>
	\$527,402			\$527,402
Allocated additions:				
100000 - Building Use Charge	\$6,657		\$6,657	
100001 - Equipment Use Charge	\$2,064		\$2,064	
101191 - General Services	\$14,718	\$824	\$15,542	
101122 - County Administration	\$4,354	\$1,012	\$5,366	
101152 - GIS/IT Customer Service	\$10,710	\$648	\$11,358	
101182 - Clerk	\$5,596	\$1,965	\$7,561	
101186 - Treasurer	\$265	\$47	\$312	
101192 - Technology Services	\$16,411	\$454	\$16,865	
101195 - Records Management		\$1,403	\$1,403	
101341 - District Attorney		\$79,848	\$79,848	
101521 - Building Services		\$8,451	\$8,451	
309817 - FD309 Risk Management		\$2,311	\$2,311	
101172 - Finance		\$5,159	\$5,159	
Total allocated additions:	<u>\$60,775</u>	<u>\$102,122</u>	<u>\$162,897</u>	<u>\$162,897</u>
Departmental cost adjustments:				
RISK MGMT SALARIES	\$44,397			
Total departmental cost adjustments:	<u>\$44,397</u>			<u>\$44,397</u>
Total to be allocated	<u>\$632,574</u>	<u>\$102,122</u>		<u>\$734,696</u>

Human Resources
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Recruitment and Selection</u>	<u>Labor Relations</u>	<u>Staff Development</u>	<u>Benefits Administration</u>	<u>Classification & Compensation</u>	<u>Risk and Liability Management</u>	<u>Physicals</u>
<u>Wages & Benefits</u>									
SALARIES & WAGES	\$291,149	\$24,631	\$53,892	\$30,221	\$40,819	\$63,092	\$17,877	\$60,617	
FRINGE BENEFITS	\$120,309	\$10,178	\$22,269	\$12,488	\$16,867	\$26,071	\$7,387	\$25,049	
<u>Other Expense and Cost</u>									
SERVICES & SUPPLIES	\$14,171	\$1,199	\$2,623	\$1,471	\$1,987	\$3,071	\$870	\$2,950	
PERSONNEL ADVERTISING	\$2,989		\$2,989						
PROFESSIONAL SERVICES	\$17,887					\$17,887			
PHYSICALS	\$80,897								\$80,897
Departmental Expenditures	\$527,402	\$36,008	\$81,773	\$44,180	\$59,673	\$110,121	\$26,134	\$88,616	\$80,897
<u>Cost Adjustments</u>									
RISK MGMT SALARIES	\$44,397	\$3,756	\$8,218	\$4,608	\$6,224	\$9,621	\$2,726	\$9,244	
Additions: 1st									
Other	\$60,775		\$12,289	\$6,892	\$9,311	\$14,385	\$4,078	\$13,820	
Functional Cost	\$632,574	\$39,764	\$102,280	\$55,680	\$75,208	\$134,127	\$32,938	\$111,680	\$80,897
Reallocate Admin		(\$39,764)	\$6,726	\$3,646	\$4,925	\$8,949	\$2,157	\$7,314	\$6,047
Allocable Costs	\$632,574		\$109,006	\$59,326	\$80,133	\$143,076	\$35,095	\$118,994	\$86,944
1st Allocation	\$632,574		\$109,006	\$59,326	\$80,133	\$143,076	\$35,095	\$118,994	\$86,944
Additions: 2nd									
Other	\$102,122		\$20,649	\$11,581	\$15,645	\$24,172	\$6,852	\$23,223	
Functional Cost	\$102,122		\$20,649	\$11,581	\$15,645	\$24,172	\$6,852	\$23,223	
Allocable Costs	\$102,122		\$20,649	\$11,581	\$15,645	\$24,172	\$6,852	\$23,223	
2nd Allocation	\$102,122		\$20,649	\$11,581	\$15,645	\$24,172	\$6,852	\$23,223	
Total allocated	\$734,696		\$129,655	\$70,907	\$95,778	\$167,248	\$41,947	\$142,217	\$86,944

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	55	1.404 %	\$1,531		\$1,531	\$305	\$1,836
District Attorney	31	0.791 %	\$863		\$863	\$172	\$1,035
East Fork Constable	40	1.021 %	\$1,113		\$1,113	\$222	\$1,335
FD610 Gardnerville Town	73	1.864 %	\$2,032		\$2,032	\$404	\$2,436
FD630 Minden Town	114	2.910 %	\$3,173		\$3,173	\$632	\$3,805
FD650 East Fork Fire	102	2.604 %	\$2,839		\$2,839	\$565	\$3,404
Assessor	41	1.047 %	\$1,141		\$1,141	\$227	\$1,368
County Administration	26	0.664 %	\$724		\$724		\$724
Juvenile Probation	126	3.217 %	\$3,506		\$3,506	\$698	\$4,204
Public Works Administration	137	3.498 %	\$3,813		\$3,813	\$759	\$4,572
FD234 Recreation	394	10.059 %	\$10,965		\$10,965	\$2,183	\$13,148
FD620 Genoa Town	2	0.051 %	\$56		\$56	\$11	\$67
Technology Services	39	0.996 %	\$1,085		\$1,085		\$1,085
FD255 911 Emergency Svcs	158	4.034 %	\$4,397		\$4,397	\$875	\$5,272
Clerk	21	0.536 %	\$584		\$584		\$584
Treasurer	21	0.536 %	\$584		\$584		\$584
Community Development Admin	53	1.353 %	\$1,475		\$1,475	\$294	\$1,769
Community Development Building Dept	12	0.306 %	\$334		\$334	\$66	\$400
Community Development Planning	184	4.697 %	\$5,121		\$5,121	\$1,019	\$6,140
FD234 Parks Temp & Seasonal	50	1.276 %	\$1,391		\$1,391	\$277	\$1,668
FD234 Kahle Community Center	155	3.957 %	\$4,313		\$4,313	\$859	\$5,172
FD242 China Spring Youth Camp	309	7.889 %	\$8,599		\$8,599	\$1,712	\$10,311
Court Clerk	9	0.230 %	\$250		\$250	\$50	\$300
GIS/IT Customer Service	37	0.945 %	\$1,030		\$1,030		\$1,030
Public Works Engineering	17	0.434 %	\$473		\$473	\$94	\$567
Public Works Roads	19	0.485 %	\$529		\$529	\$105	\$634
Public Works Utilities	109	2.783 %	\$3,033		\$3,033	\$604	\$3,637
Sheriff Jail	368	9.395 %	\$10,241		\$10,241	\$2,039	\$12,280
FD234 Library	45	1.149 %	\$1,252		\$1,252	\$249	\$1,501
Animal Care & Services	97	2.476 %	\$2,699		\$2,699	\$537	\$3,236
FD234 Parks Operations	7	0.179 %	\$195		\$195	\$39	\$234
FD260 Senior Services Program	88	2.247 %	\$2,449		\$2,449	\$488	\$2,937
FD216 Social Services	161	4.110 %	\$4,480		\$4,480	\$892	\$5,372
Weed Control	13	0.332 %	\$362		\$362	\$72	\$434
Alternative Sentencing	92	2.349 %	\$2,560		\$2,560	\$510	\$3,070
General Services	46	1.174 %	\$1,280		\$1,280		\$1,280
District Court 1	41	1.047 %	\$1,141		\$1,141	\$227	\$1,368
District Court II	62	1.583 %	\$1,725		\$1,725	\$344	\$2,069
Recorder	50	1.276 %	\$1,391		\$1,391	\$277	\$1,668
Records Management	100	2.553 %	\$2,783		\$2,783	\$554	\$3,337
Sheriff Administration	26	0.664 %	\$724		\$724	\$144	\$868

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>
Sheriff-General Investigation	107	2.732 %	\$2,978		\$2,978	\$593	\$3,571
Sheriff Records	57	1.455 %	\$1,586		\$1,586	\$316	\$1,902
FD611 Gardnerville Health & San	59	1.506 %	\$1,642		\$1,642	\$327	\$1,969
FD635 Minden Trash	64	1.634 %	\$1,781		\$1,781	\$355	\$2,136
FD639 Minden Wholesale Water Utly	58	1.481 %	\$1,614		\$1,614	\$321	\$1,935
FD640 Minden Town Water	42	1.071 %	\$1,169		\$1,169	\$232	\$1,401
Total	<u>3,917</u>	<u>100.000 %</u>	<u>\$109,006</u>		<u>\$109,006</u>	<u>\$20,649</u>	<u>\$129,655</u>

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

Source:

**Human Resources
Detail allocation of
Labor Relations**

<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>
GIS/IT Customer Service	700	2.319 %	\$1,376		\$1,376		\$1,376
Assessor	500	1.656 %	\$983		\$983	\$200	\$1,183
Finance	200	0.662 %	\$393		\$393	\$80	\$473
Recorder	400	1.325 %	\$786		\$786	\$160	\$946
Clerk	100	0.331 %	\$197		\$197		\$197
Tahoe General Services	200	0.662 %	\$393		\$393	\$80	\$473
Treasurer	300	0.994 %	\$590		\$590		\$590
Technology Services	200	0.662 %	\$393		\$393		\$393
Records Management	100	0.331 %	\$197		\$197	\$40	\$237
Sheriff Administration	75	0.248 %	\$147		\$147	\$30	\$177
Sheriff Administration Services	300	0.994 %	\$590		\$590	\$120	\$710
Sheriff Records	600	1.987 %	\$1,179		\$1,179	\$241	\$1,420
Sheriff Jail	3,400	11.262 %	\$6,682		\$6,682	\$1,363	\$8,045
Sheriff Cops Grant	200	0.662 %	\$393		\$393	\$80	\$473
Sheriff-General Investigation	1,300	4.306 %	\$2,555		\$2,555	\$521	\$3,076
Sheriff Patrol/Traffic	400	1.325 %	\$786		\$786	\$160	\$946
Sheriff Grants	100	0.331 %	\$197		\$197	\$40	\$237
Sheriff Operations/Patrol	4,200	13.912 %	\$8,254		\$8,254	\$1,684	\$9,938
Bailiff	200	0.662 %	\$393		\$393	\$80	\$473
Court Clerk	400	1.325 %	\$786		\$786	\$160	\$946
District Attorney	400	1.325 %	\$786		\$786	\$160	\$946
DA Child Support	300	0.994 %	\$590		\$590	\$120	\$710
Community Development Building Dept	400	1.325 %	\$786		\$786	\$160	\$946
Community Development Planning	400	1.325 %	\$786		\$786	\$160	\$946
Community Development Engineering	225	0.745 %	\$442		\$442	\$90	\$532
Public Works Administration	100	0.331 %	\$197		\$197	\$40	\$237
Building Services	315	1.043 %	\$619		\$619	\$126	\$745
Weed Control	200	0.662 %	\$393		\$393	\$80	\$473
FD202 NV Cooperative Ext	100	0.331 %	\$197		\$197	\$40	\$237
FD211 Solid Waste Management	4	0.013 %	\$8		\$8	\$2	\$10
FD216 Social Services	600	1.987 %	\$1,179		\$1,179	\$241	\$1,420
FD232 Road Operating	857	2.839 %	\$1,684		\$1,684	\$344	\$2,028
FD234 Library	1,080	3.577 %	\$2,122		\$2,122	\$433	\$2,555
FD234 Parks Operations	400	1.325 %	\$786		\$786	\$160	\$946
FD234 Recreation	140	0.464 %	\$275		\$275	\$56	\$331
FD255 911 Emergency Svcs	1,400	4.637 %	\$2,751		\$2,751	\$561	\$3,312
FD260 Senior Services Program	810	2.683 %	\$1,592		\$1,592	\$325	\$1,917
FD313.821 Vehicle Replacement	15	0.050 %	\$29		\$29	\$6	\$35
FD313.829 Vehicle Maintenance	535	1.772 %	\$1,051		\$1,051	\$214	\$1,265
FD324 Regional Water Fund	50	0.166 %	\$98		\$98	\$20	\$118
FD325 Sewer Utility	500	1.656 %	\$983		\$983	\$200	\$1,183

**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>
FD326 Carson Valley Water Utility	442	1.464 %	\$869		\$869	\$177	\$1,046
FD430 Regional Transportation	100	0.331 %	\$197		\$197	\$40	\$237
FD650 East Fork Fire	5,900	19.544 %	\$11,594		\$11,594	\$2,365	\$13,959
Tri-Net	100	0.331 %	\$197		\$197	\$40	\$237
Animal Care & Services	300	0.994 %	\$590		\$590	\$120	\$710
FD234 Community/Mtg Rm	70	0.232 %	\$138		\$138	\$28	\$166
Community Development Admin	100	0.331 %	\$197		\$197	\$40	\$237
All Other	271	0.898 %	\$533		\$533	\$109	\$642
Emergency Management	200	0.669 %	\$387		\$387	\$85	\$472
Total	<u>30,189</u>	<u>100.000 %</u>	<u>\$59,326</u>		<u>\$59,326</u>	<u>\$11,581</u>	<u>\$70,907</u>

(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
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	1.536 %	\$1,230		\$1,230	\$254	\$1,484
Treasurer	538	0.918 %	\$736		\$736		\$736
Court Clerk	548	0.935 %	\$749		\$749	\$155	\$904
Tahoe General Services	315	0.537 %	\$431		\$431	\$89	\$520
East Fork Justice Court	600	1.024 %	\$820		\$820	\$170	\$990
Tahoe Justice Court	500	0.853 %	\$684		\$684	\$141	\$825
District Attorney	1,771	3.022 %	\$2,421		\$2,421	\$500	\$2,921
DA Child Support	425	0.725 %	\$581		\$581	\$120	\$701
District Court 1	200	0.341 %	\$273		\$273	\$57	\$330
District Court II	200	0.341 %	\$273		\$273	\$57	\$330
CASA	175	0.299 %	\$239		\$239	\$49	\$288
Juvenile Probation	1,000	1.706 %	\$1,367		\$1,367	\$283	\$1,650
JPO Detention Center	595	1.015 %	\$813		\$813	\$168	\$981
East Fork Constable	385	0.657 %	\$526		\$526	\$109	\$635
Records Management	200	0.341 %	\$273		\$273	\$57	\$330
Recorder	600	1.024 %	\$820		\$820	\$170	\$990
Sheriff Administration	12,255	20.909 %	\$16,755		\$16,755	\$3,462	\$20,217
County Administration	585	0.998 %	\$800		\$800		\$800
Finance	890	1.518 %	\$1,217		\$1,217	\$251	\$1,468
Community Development Admin	300	0.512 %	\$410		\$410	\$85	\$495
Community Development Building Dept	600	1.024 %	\$820		\$820	\$170	\$990
Community Development Planning	600	1.024 %	\$820		\$820	\$170	\$990
Community Development Engineering	525	0.896 %	\$718		\$718	\$148	\$866
GIS/IT Customer Service	900	1.536 %	\$1,230		\$1,230		\$1,230
Technology Services	745	1.271 %	\$1,019		\$1,019		\$1,019
FD255 911 Emergency Svcs	2,005	3.421 %	\$2,741		\$2,741	\$566	\$3,307
Weed Control	500	0.853 %	\$684		\$684	\$141	\$825
FD202 NV Cooperative Ext	153	0.261 %	\$209		\$209	\$43	\$252
FD216 Social Services	908	1.549 %	\$1,241		\$1,241	\$257	\$1,498
FD242 China Spring Youth Camp	4,260	7.268 %	\$5,824		\$5,824	\$1,204	\$7,028
FD260 Senior Services Program	1,611	2.749 %	\$2,203		\$2,203	\$455	\$2,658
FD313.821 Vehicle Replacement	46	0.078 %	\$63		\$63	\$13	\$76
FD316 Zephyr Water Utility Dist	187	0.319 %	\$256		\$256	\$53	\$309
FD319 Cave Rock/Uppaway Water Sys	189	0.322 %	\$258		\$258	\$53	\$311
FD320 Skyland Water System	118	0.201 %	\$161		\$161	\$33	\$194
FD325 Sewer Utility	528	0.901 %	\$722		\$722	\$149	\$871
FD430 Regional Transportation	127	0.217 %	\$174		\$174	\$36	\$210
FD650 East Fork Fire	7,253	12.375 %	\$9,916		\$9,916	\$2,049	\$11,965
FD610 Gardnerville Town	800	1.365 %	\$1,094		\$1,094	\$226	\$1,320
FD620 Genoa Town	208	0.355 %	\$284		\$284	\$59	\$343
FD630 Minden Town	713	1.216 %	\$975		\$975	\$201	\$1,176

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>
Clerk	324	0.553 %	\$443		\$443		\$443
FD309 Risk Management	85	0.145 %	\$116		\$116	\$24	\$140
Economic Development	100	0.171 %	\$137		\$137	\$28	\$165
General Services	143	0.244 %	\$196		\$196		\$196
Animal Care & Services	415	0.708 %	\$567		\$567	\$117	\$684
FD234 Parks Operations	715	1.220 %	\$978		\$978	\$202	\$1,180
FD234 Rec Temp & Seasonal	1,305	2.227 %	\$1,784		\$1,784	\$369	\$2,153
FD234 Parks Temp & Seasonal	561	0.957 %	\$767		\$767	\$158	\$925
FD234 Recreation	460	0.785 %	\$629		\$629	\$130	\$759
FD234 Kahle Community Center	1,008	1.720 %	\$1,378		\$1,378	\$285	\$1,663
Alternative Sentencing	448	0.764 %	\$612		\$612	\$127	\$739
Security	270	0.461 %	\$369		\$369	\$76	\$445
FD234 Library	1,493	2.547 %	\$2,041		\$2,041	\$422	\$2,463
Building Services	256	0.437 %	\$350		\$350	\$72	\$422
FD324 Regional Water Fund	44	0.075 %	\$60		\$60	\$12	\$72
FD326 Carson Valley Water Utility	718	1.225 %	\$982		\$982	\$203	\$1,185
FD313.829 Vehicle Maintenance	566	0.966 %	\$774		\$774	\$160	\$934
Public Works Engineering	10	0.017 %	\$14		\$14	\$3	\$17
FD236 Tahoe/Douglas Trans Dist	12	0.020 %	\$16		\$16	\$3	\$19
FD605 Dc Redevelopment Admin	34	0.058 %	\$46		\$46	\$10	\$56
Court Computer System	100	0.171 %	\$137		\$137	\$28	\$165
FD234 Gym & Fitness	344	0.587 %	\$470		\$470	\$97	\$567
FD234 Community/Mtg Rm	502	0.856 %	\$686		\$686	\$142	\$828
Public Works Roads	965	1.646 %	\$1,319		\$1,319	\$273	\$1,592
FD210 DC Water District	50	0.085 %	\$68		\$68	\$14	\$82
FD211 Solid Waste Management	51	0.087 %	\$70		\$70	\$14	\$84
FD611 Gardnerville Health & San	650	1.109 %	\$889		\$889	\$184	\$1,073
FD639 Minden Wholesale Water Utly	370	0.631 %	\$506		\$506	\$105	\$611
FD640 Minden Town Water	260	0.444 %	\$355		\$355	\$73	\$428
FD635 Minden Trash	395	0.672 %	\$544		\$544	\$111	\$655
Total	58,612	100.000 %	\$80,133		\$80,133	\$15,645	\$95,778

(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
Detail allocation of
Benefits Administration**

<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	900	1.536 %	\$2,197		\$2,197	\$393	\$2,590
Treasurer	538	0.918 %	\$1,313		\$1,313		\$1,313
Court Clerk	548	0.935 %	\$1,338		\$1,338	\$239	\$1,577
Tahoe General Services	315	0.537 %	\$769		\$769	\$137	\$906
East Fork Justice Court	600	1.024 %	\$1,465		\$1,465	\$262	\$1,727
Tahoe Justice Court	500	0.853 %	\$1,221		\$1,221	\$218	\$1,439
District Attorney	1,771	3.022 %	\$4,323		\$4,323	\$773	\$5,096
DA Child Support	425	0.725 %	\$1,037		\$1,037	\$186	\$1,223
District Court 1	200	0.341 %	\$488		\$488	\$87	\$575
District Court II	200	0.341 %	\$488		\$488	\$87	\$575
CASA	175	0.299 %	\$427		\$427	\$76	\$503
Juvenile Probation	1,000	1.706 %	\$2,441		\$2,441	\$436	\$2,877
JPO Detention Center	595	1.015 %	\$1,452		\$1,452	\$260	\$1,712
East Fork Constable	385	0.657 %	\$940		\$940	\$168	\$1,108
Records Management	200	0.341 %	\$488		\$488	\$87	\$575
Recorder	600	1.024 %	\$1,465		\$1,465	\$262	\$1,727
Sheriff Administration	12,255	20.909 %	\$29,915		\$29,915	\$5,349	\$35,264
County Administration	585	0.998 %	\$1,428		\$1,428		\$1,428
Finance	890	1.518 %	\$2,173		\$2,173	\$388	\$2,561
Community Development Admin	300	0.512 %	\$732		\$732	\$131	\$863
Community Development Building Dept	600	1.024 %	\$1,465		\$1,465	\$262	\$1,727
Community Development Planning	600	1.024 %	\$1,465		\$1,465	\$262	\$1,727
Community Development Engineering	525	0.896 %	\$1,282		\$1,282	\$229	\$1,511
GIS/IT Customer Service	900	1.536 %	\$2,197		\$2,197		\$2,197
Technology Services	745	1.271 %	\$1,819		\$1,819		\$1,819
FD255 911 Emergency Svcs	2,005	3.421 %	\$4,894		\$4,894	\$875	\$5,769
Weed Control	500	0.853 %	\$1,221		\$1,221	\$218	\$1,439
FD202 NV Cooperative Ext	153	0.261 %	\$373		\$373	\$67	\$440
FD216 Social Services	908	1.549 %	\$2,216		\$2,216	\$396	\$2,612
FD242 China Spring Youth Camp	4,260	7.268 %	\$10,399		\$10,399	\$1,859	\$12,258
FD260 Senior Services Program	1,611	2.749 %	\$3,933		\$3,933	\$703	\$4,636
FD313.821 Vehicle Replacement	46	0.078 %	\$112		\$112	\$20	\$132
FD316 Zephyr Water Utility Dist	187	0.319 %	\$456		\$456	\$82	\$538
FD319 Cave Rock/Uppaway Water Sys	189	0.322 %	\$461		\$461	\$82	\$543
FD320 Skyland Water System	118	0.201 %	\$288		\$288	\$52	\$340
FD325 Sewer Utility	528	0.901 %	\$1,289		\$1,289	\$230	\$1,519
FD430 Regional Transportation	127	0.217 %	\$310		\$310	\$55	\$365
FD650 East Fork Fire	7,253	12.375 %	\$17,705		\$17,705	\$3,166	\$20,871
FD610 Gardnerville Town	800	1.365 %	\$1,953		\$1,953	\$349	\$2,302
FD620 Genoa Town	208	0.355 %	\$508		\$508	\$91	\$599
FD630 Minden Town	713	1.216 %	\$1,740		\$1,740	\$311	\$2,051

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>
Clerk	324	0.553 %	\$791		\$791		\$791
FD309 Risk Management	85	0.145 %	\$207		\$207	\$37	\$244
Economic Development	100	0.171 %	\$244		\$244	\$44	\$288
General Services	143	0.244 %	\$349		\$349		\$349
Animal Care & Services	415	0.708 %	\$1,013		\$1,013	\$181	\$1,194
FD234 Parks Operations	715	1.220 %	\$1,745		\$1,745	\$312	\$2,057
FD234 Rec Temp & Seasonal	1,305	2.227 %	\$3,186		\$3,186	\$570	\$3,756
FD234 Parks Temp & Seasonal	561	0.957 %	\$1,369		\$1,369	\$245	\$1,614
FD234 Recreation	460	0.785 %	\$1,123		\$1,123	\$201	\$1,324
FD234 Kahle Community Center	1,008	1.720 %	\$2,461		\$2,461	\$440	\$2,901
Alternative Sentencing	448	0.764 %	\$1,094		\$1,094	\$196	\$1,290
Security	270	0.461 %	\$659		\$659	\$118	\$777
FD234 Library	1,493	2.547 %	\$3,645		\$3,645	\$652	\$4,297
Building Services	256	0.437 %	\$625		\$625	\$112	\$737
FD324 Regional Water Fund	44	0.075 %	\$107		\$107	\$19	\$126
FD326 Carson Valley Water Utility	718	1.225 %	\$1,753		\$1,753	\$313	\$2,066
FD313.829 Vehicle Maintenance	566	0.966 %	\$1,382		\$1,382	\$247	\$1,629
Public Works Engineering	10	0.017 %	\$24		\$24	\$4	\$28
FD236 Tahoe/Douglas Trans Dist	12	0.020 %	\$29		\$29	\$5	\$34
FD605 Dc Redevelopment Admin	34	0.058 %	\$83		\$83	\$15	\$98
Court Computer System	100	0.171 %	\$244		\$244	\$44	\$288
FD234 Gym & Fitness	344	0.587 %	\$840		\$840	\$150	\$990
FD234 Community/Mtg Rm	502	0.856 %	\$1,225		\$1,225	\$219	\$1,444
Public Works Roads	965	1.646 %	\$2,356		\$2,356	\$421	\$2,777
FD210 DC Water District	50	0.085 %	\$122		\$122	\$22	\$144
FD211 Solid Waste Management	51	0.087 %	\$124		\$124	\$22	\$146
FD611 Gardnerville Health & San	650	1.109 %	\$1,587		\$1,587	\$284	\$1,871
FD639 Minden Wholesale Water Utly	370	0.631 %	\$903		\$903	\$162	\$1,065
FD640 Minden Town Water	260	0.444 %	\$635		\$635	\$113	\$748
FD635 Minden Trash	395	0.672 %	\$965		\$965	\$176	\$1,141
Total	58,612	100.000 %	\$143,076		\$143,076	\$24,172	\$167,248

(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
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	1.536 %	\$539		\$539	\$111	\$650
Treasurer	538	0.918 %	\$322		\$322		\$322
Court Clerk	548	0.935 %	\$328		\$328	\$68	\$396
Tahoe General Services	315	0.537 %	\$189		\$189	\$39	\$228
East Fork Justice Court	600	1.024 %	\$359		\$359	\$74	\$433
Tahoe Justice Court	500	0.853 %	\$299		\$299	\$62	\$361
District Attorney	1,771	3.022 %	\$1,060		\$1,060	\$219	\$1,279
DA Child Support	425	0.725 %	\$254		\$254	\$53	\$307
District Court 1	200	0.341 %	\$120		\$120	\$25	\$145
District Court II	200	0.341 %	\$120		\$120	\$25	\$145
CASA	175	0.299 %	\$105		\$105	\$22	\$127
Juvenile Probation	1,000	1.706 %	\$599		\$599	\$124	\$723
JPO Detention Center	595	1.015 %	\$356		\$356	\$74	\$430
East Fork Constable	385	0.657 %	\$231		\$231	\$48	\$279
Records Management	200	0.341 %	\$120		\$120	\$25	\$145
Recorder	600	1.024 %	\$359		\$359	\$74	\$433
Sheriff Administration	12,255	20.909 %	\$7,338		\$7,338	\$1,516	\$8,854
County Administration	585	0.998 %	\$350		\$350		\$350
Finance	890	1.518 %	\$533		\$533	\$110	\$643
Community Development Admin	300	0.512 %	\$180		\$180	\$37	\$217
Community Development Building Dept	600	1.024 %	\$359		\$359	\$74	\$433
Community Development Planning	600	1.024 %	\$359		\$359	\$74	\$433
Community Development Engineering	525	0.896 %	\$314		\$314	\$65	\$379
GIS/IT Customer Service	900	1.536 %	\$539		\$539		\$539
Technology Services	745	1.271 %	\$446		\$446		\$446
FD255 911 Emergency Svcs	2,005	3.421 %	\$1,201		\$1,201	\$248	\$1,449
Weed Control	500	0.853 %	\$299		\$299	\$62	\$361
FD202 NV Cooperative Ext	153	0.261 %	\$92		\$92	\$19	\$111
FD216 Social Services	908	1.549 %	\$544		\$544	\$112	\$656
FD242 China Spring Youth Camp	4,260	7.268 %	\$2,551		\$2,551	\$527	\$3,078
FD260 Senior Services Program	1,611	2.749 %	\$965		\$965	\$199	\$1,164
FD313.821 Vehicle Replacement	46	0.078 %	\$28		\$28	\$6	\$34
FD316 Zephyr Water Utility Dist	187	0.319 %	\$112		\$112	\$23	\$135
FD319 Cave Rock/Uppaway Water Sys	189	0.322 %	\$113		\$113	\$23	\$136
FD320 Skyland Water System	118	0.201 %	\$71		\$71	\$15	\$86
FD325 Sewer Utility	528	0.901 %	\$316		\$316	\$65	\$381
FD430 Regional Transportation	127	0.217 %	\$76		\$76	\$16	\$92
FD650 East Fork Fire	7,253	12.375 %	\$4,343		\$4,343	\$897	\$5,240
FD610 Gardnerville Town	800	1.365 %	\$479		\$479	\$99	\$578
FD620 Genoa Town	208	0.355 %	\$125		\$125	\$26	\$151
FD630 Minden Town	713	1.216 %	\$427		\$427	\$88	\$515

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>
Clerk	324	0.553 %	\$194		\$194		\$194
FD309 Risk Management	85	0.145 %	\$51		\$51	\$11	\$62
Economic Development	100	0.171 %	\$60		\$60	\$12	\$72
General Services	143	0.244 %	\$86		\$86		\$86
Animal Care & Services	415	0.708 %	\$248		\$248	\$51	\$299
FD234 Parks Operations	715	1.220 %	\$428		\$428	\$88	\$516
FD234 Rec Temp & Seasonal	1,305	2.227 %	\$781		\$781	\$161	\$942
FD234 Parks Temp & Seasonal	561	0.957 %	\$336		\$336	\$69	\$405
FD234 Recreation	460	0.785 %	\$275		\$275	\$57	\$332
FD234 Kahle Community Center	1,008	1.720 %	\$604		\$604	\$125	\$729
Alternative Sentencing	448	0.764 %	\$268		\$268	\$55	\$323
Security	270	0.461 %	\$162		\$162	\$33	\$195
FD234 Library	1,493	2.547 %	\$894		\$894	\$185	\$1,079
Building Services	256	0.437 %	\$153		\$153	\$32	\$185
FD324 Regional Water Fund	44	0.075 %	\$26		\$26	\$5	\$31
FD326 Carson Valley Water Utility	718	1.225 %	\$430		\$430	\$89	\$519
FD313.829 Vehicle Maintenance	566	0.966 %	\$339		\$339	\$70	\$409
Public Works Engineering	10	0.017 %	\$6		\$6	\$1	\$7
FD236 Tahoe/Douglas Trans Dist	12	0.020 %	\$7		\$7	\$1	\$8
FD605 Dc Redevelopment Admin	34	0.058 %	\$20		\$20	\$4	\$24
Court Computer System	100	0.171 %	\$60		\$60	\$12	\$72
FD234 Gym & Fitness	344	0.587 %	\$206		\$206	\$43	\$249
FD234 Community/Mtg Rm	502	0.856 %	\$301		\$301	\$62	\$363
Public Works Roads	965	1.646 %	\$578		\$578	\$119	\$697
FD210 DC Water District	50	0.085 %	\$30		\$30	\$6	\$36
FD211 Solid Waste Management	51	0.087 %	\$31		\$31	\$6	\$37
FD611 Gardnerville Health & San	650	1.109 %	\$389		\$389	\$80	\$469
FD639 Minden Wholesale Water Utly	370	0.631 %	\$222		\$222	\$46	\$268
FD640 Minden Town Water	260	0.444 %	\$156		\$156	\$32	\$188
FD635 Minden Trash	395	0.672 %	\$234		\$234	\$53	\$287
Total	58,612	100.000 %	\$35,095		\$35,095	\$6,852	\$41,947

(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
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>
FD309 Risk Management	100	100.000 %	\$118,994	(\$44,397)	\$74,597	\$23,223	\$97,820
Subtotal	100	100.000 %	\$118,994	(\$44,397)	\$74,597	\$23,223	\$97,820
Direct Billed				\$44,397	\$44,397		\$44,397
Total	<u>100</u>	<u>100.000 %</u>	<u>\$118,994</u>	<u>\$0</u>	<u>\$118,994</u>	<u>\$23,223</u>	<u>\$142,217</u>

(A) Alloc basis: Direct Allocation to Risk Management Fund 309

Source:

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 %	\$86,944		\$86,944		\$86,944
Total	100	100.000 %	\$86,944		\$86,944		\$86,944

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

Source:

**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 & Compensation</u>	<u>Risk and Liability Management</u>	<u>Physicals</u>
General Services	\$1,911	\$1,280		\$196	\$349	\$86		
County Administration	\$3,302	\$724		\$800	\$1,428	\$350		
GIS/IT Customer Service	\$6,372	\$1,030	\$1,376	\$1,230	\$2,197	\$539		
Clerk	\$2,209	\$584	\$197	\$443	\$791	\$194		
Treasurer	\$3,545	\$584	\$590	\$736	\$1,313	\$322		
Technology Services	\$4,762	\$1,085	\$393	\$1,019	\$1,819	\$446		
Records Management	\$4,624	\$3,337	\$237	\$330	\$575	\$145		
District Attorney	\$11,277	\$1,035	\$946	\$2,921	\$5,096	\$1,279		
Building Services	\$2,089		\$745	\$422	\$737	\$185		
FD309 Risk Management	\$98,266			\$140	\$244	\$62	\$97,820	
Finance	\$6,981	\$1,836	\$473	\$1,468	\$2,561	\$643		
Economic Development	\$525			\$165	\$288	\$72		
Assessor	\$7,275	\$1,368	\$1,183	\$1,484	\$2,590	\$650		
Recorder	\$5,764	\$1,668	\$946	\$990	\$1,727	\$433		
Tahoe General Services	\$2,127		\$473	\$520	\$906	\$228		
Sheriff Administration	\$152,324	\$868	\$177	\$20,217	\$35,264	\$8,854		\$86,944
Sheriff Administration Services	\$710		\$710					
Sheriff Records	\$3,322	\$1,902	\$1,420					
Sheriff Jail	\$20,325	\$12,280	\$8,045					
Sheriff Cops Grant	\$473		\$473					
Sheriff-General Investigation	\$6,647	\$3,571	\$3,076					
Sheriff Patrol/Traffic	\$946		\$946					
Sheriff Grants	\$237		\$237					
Sheriff Operations/Patrol	\$9,938		\$9,938					
Tri-Net	\$237		\$237					
Animal Care & Services	\$6,123	\$3,236	\$710	\$684	\$1,194	\$299		
Emergency Management	\$472		\$472					
Court Clerk	\$4,123	\$300	\$946	\$904	\$1,577	\$396		
District Court 1	\$2,418	\$1,368		\$330	\$575	\$145		
District Court II	\$3,119	\$2,069		\$330	\$575	\$145		
CASA	\$918			\$288	\$503	\$127		
Bailiff	\$473		\$473					
DA Child Support	\$2,941		\$710	\$701	\$1,223	\$307		
Juvenile Probation	\$9,454	\$4,204		\$1,650	\$2,877	\$723		
JPO Detention Center	\$3,123			\$981	\$1,712	\$430		
Court Computer System	\$525			\$165	\$288	\$72		
East Fork Justice Court	\$3,150			\$990	\$1,727	\$433		
Tahoe Justice Court	\$2,625			\$825	\$1,439	\$361		
Alternative Sentencing	\$5,422	\$3,070		\$739	\$1,290	\$323		
East Fork Constable	\$3,357	\$1,335		\$635	\$1,108	\$279		

**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 & Compensation</u>	<u>Risk and Liability Management</u>	<u>Physicals</u>
Security	\$1,417			\$445	\$777	\$195		
Community Development Admin	\$3,581	\$1,769	\$237	\$495	\$863	\$217		
Community Development Building Dept	\$4,496	\$400	\$946	\$990	\$1,727	\$433		
Community Development Planning	\$10,236	\$6,140	\$946	\$990	\$1,727	\$433		
Community Development Engineering	\$3,288		\$532	\$866	\$1,511	\$379		
Public Works Administration	\$4,809	\$4,572	\$237					
Public Works Roads	\$5,700	\$634		\$1,592	\$2,777	\$697		
Public Works Utilities	\$3,637	\$3,637						
Public Works Engineering	\$619	\$567		\$17	\$28	\$7		
Weed Control	\$3,532	\$434	\$473	\$825	\$1,439	\$361		
FD202 NV Cooperative Ext	\$1,040		\$237	\$252	\$440	\$111		
FD210 DC Water District	\$262			\$82	\$144	\$36		
FD211 Solid Waste Management	\$277		\$10	\$84	\$146	\$37		
FD216 Social Services	\$11,558	\$5,372	\$1,420	\$1,498	\$2,612	\$656		
FD232 Road Operating	\$2,028		\$2,028					
FD234 Library	\$11,895	\$1,501	\$2,555	\$2,463	\$4,297	\$1,079		
FD234 Parks Operations	\$4,933	\$234	\$946	\$1,180	\$2,057	\$516		
FD234 Parks Temp & Seasonal	\$4,612	\$1,668		\$925	\$1,614	\$405		
FD234 Recreation	\$15,894	\$13,148	\$331	\$759	\$1,324	\$332		
FD234 Rec Temp & Seasonal	\$6,851			\$2,153	\$3,756	\$942		
FD234 Kahle Community Center	\$10,465	\$5,172		\$1,663	\$2,901	\$729		
FD234 Gym & Fitness	\$1,806			\$567	\$990	\$249		
FD234 Community/Mtg Rm	\$2,801		\$166	\$828	\$1,444	\$363		
FD236 Tahoe/Douglas Trans Dist	\$61			\$19	\$34	\$8		
FD242 China Spring Youth Camp	\$32,675	\$10,311		\$7,028	\$12,258	\$3,078		
FD255 911 Emergency Svcs	\$19,109	\$5,272	\$3,312	\$3,307	\$5,769	\$1,449		
FD260 Senior Services Program	\$13,312	\$2,937	\$1,917	\$2,658	\$4,636	\$1,164		
FD313.821 Vehicle Replacement	\$277		\$35	\$76	\$132	\$34		
FD313.829 Vehicle Maintenance	\$4,237		\$1,265	\$934	\$1,629	\$409		
FD316 Zephyr Water Utility Dist	\$982			\$309	\$538	\$135		
FD319 Cave Rock/Uppaway Water Sys	\$990			\$311	\$543	\$136		
FD320 Skyland Water System	\$620			\$194	\$340	\$86		
FD324 Regional Water Fund	\$347		\$118	\$72	\$126	\$31		
FD325 Sewer Utility	\$3,954		\$1,183	\$871	\$1,519	\$381		
FD326 Carson Valley Water Utility	\$4,816		\$1,046	\$1,185	\$2,066	\$519		
FD430 Regional Transportation	\$904		\$237	\$210	\$365	\$92		
FD605 Dc Redevelopment Admin	\$178			\$56	\$98	\$24		
FD610 Gardnerville Town	\$6,636	\$2,436		\$1,320	\$2,302	\$578		
FD611 Gardnerville Health & San	\$5,382	\$1,969		\$1,073	\$1,871	\$469		
FD620 Genoa Town	\$1,160	\$67		\$343	\$599	\$151		

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 & Compensation</u>	<u>Risk and Liability Management</u>	<u>Physicals</u>
FD630 Minden Town	\$7,547	\$3,805		\$1,176	\$2,051	\$515		
FD635 Minden Trash	\$4,219	\$2,136		\$655	\$1,141	\$287		
FD639 Minden Wholesale Water Utly	\$3,879	\$1,935		\$611	\$1,065	\$268		
FD640 Minden Town Water	\$2,765	\$1,401		\$428	\$748	\$188		
FD650 East Fork Fire	\$55,439	\$3,404	\$13,959	\$11,965	\$20,871	\$5,240		
All Other	\$642		\$642					
Subtotal	\$690,299	\$129,655	\$70,907	\$95,778	\$167,248	\$41,947	\$97,820	\$86,944
Direct Billed	\$44,397						\$44,397	
Total	\$734,696	\$129,655	\$70,907	\$95,778	\$167,248	\$41,947	\$142,217	\$86,944

SCHEDULE 10.01

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>
	\$147,479			\$147,479
Allocated additions:				
100000 - Building Use Charge	\$3,842		\$3,842	
100001 - Equipment Use Charge	\$7,348		\$7,348	
101191 - General Services	\$4,367	\$245	\$4,612	
101122 - County Administration	\$786	\$175	\$961	
101186 - Treasurer	\$436	\$77	\$513	
101192 - Technology Services	\$5,758	\$154	\$5,912	
101194 - Human Resources	\$3,861	\$763	\$4,624	
101521 - Building Services		\$15,489	\$15,489	
309817 - FD309 Risk Management		\$1,062	\$1,062	
101172 - Finance		\$2,648	\$2,648	
Total allocated additions:	<u>\$26,398</u>	<u>\$20,613</u>	<u>\$47,011</u>	<u>\$47,011</u>
Total to be allocated	<u>\$173,877</u>	<u>\$20,613</u>		<u>\$194,490</u>

Records Management
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Recorder</u>	<u>Film Processing</u>	<u>Images Scanned</u>	<u>Boxes Deleted/Destroyed</u>	<u>Boxes Received/Stored</u>	<u>Records Delivered</u>	<u>Sealed Records</u>
<u>Wages & Benefits</u>									
SALARIES & WAGES	\$87,050	\$14,311	\$2,281	\$12,231	\$31,416	\$5,806	\$6,799	\$7,643	\$6,563
FRINGE BENEFITS	\$38,078	\$6,260	\$998	\$5,350	\$13,742	\$2,540	\$2,974	\$3,343	\$2,871
<u>Other Expense and Cost</u>									
SERVICES & SUPPLIES	\$2,252	\$370	\$59	\$316	\$813	\$150	\$176	\$198	\$170
MAINT OFFICE EQUIP	\$10,445			\$2,298	\$8,147				
RECYCLING	\$3,920					\$3,920			
FILM	\$5,734			\$5,734					
Departmental Expenditures	\$147,479	\$20,941	\$3,338	\$25,929	\$54,118	\$12,416	\$9,949	\$11,184	\$9,604
Additions: 1st									
Other	\$26,398	\$26,398							
Functional Cost	\$173,877	\$47,339	\$3,338	\$25,929	\$54,118	\$12,416	\$9,949	\$11,184	\$9,604
Reallocate Admin		(\$47,339)	\$1,249	\$9,700	\$20,246	\$4,645	\$3,722	\$4,184	\$3,593
Allocable Costs	\$173,877		\$4,587	\$35,629	\$74,364	\$17,061	\$13,671	\$15,368	\$13,197
1st Allocation	\$173,877		\$4,587	\$35,629	\$74,364	\$17,061	\$13,671	\$15,368	\$13,197
Additions: 2nd									
Other	\$20,613	\$20,613							
Functional Cost	\$20,613	\$20,613							
Reallocate Admin		(\$20,613)	\$544	\$4,224	\$8,816	\$2,023	\$1,621	\$1,822	\$1,563
Allocable Costs	\$20,613		\$544	\$4,224	\$8,816	\$2,023	\$1,621	\$1,822	\$1,563
2nd Allocation	\$20,613		\$544	\$4,224	\$8,816	\$2,023	\$1,621	\$1,822	\$1,563
Total allocated	\$194,490		\$5,131	\$39,853	\$83,180	\$19,084	\$15,292	\$17,190	\$14,760

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 %	\$4,587		\$4,587	\$544	\$5,131
Total	1	100.000 %	\$4,587		\$4,587	\$544	\$5,131

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

Source:

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	18	100.000 %	\$35,629		\$35,629	\$4,224	\$39,853
Total	18	100.000 %	\$35,629		\$35,629	\$4,224	\$39,853

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

Source:

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	5	0.003 %	\$2		\$2		\$2
Clerk	1,125	0.589 %	\$438		\$438		\$438
Sheriff Administration	375	0.196 %	\$146		\$146	\$17	\$163
East Fork Justice Court	96,564	50.534 %	\$37,579		\$37,579	\$4,481	\$42,060
Community Development Admin	92	0.048 %	\$36		\$36	\$4	\$40
Finance	92,794	48.561 %	\$36,112		\$36,112	\$4,307	\$40,419
FD234 Recreation	132	0.069 %	\$51		\$51	\$7	\$58
Total	191,087	100.000 %	\$74,364		\$74,364	\$8,816	\$83,180

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

Source:

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	17	1.293 %	\$221		\$221	\$31	\$252
District Attorney	378	28.745 %	\$4,904		\$4,904	\$693	\$5,597
FD216 Social Services	228	17.338 %	\$2,958		\$2,958	\$418	\$3,376
East Fork Justice Court	231	17.567 %	\$2,997		\$2,997	\$423	\$3,420
Assessor	7	0.532 %	\$91		\$91	\$13	\$104
DA Child Support	84	6.388 %	\$1,090		\$1,090	\$154	\$1,244
Clerk	164	12.471 %	\$2,128		\$2,128		\$2,128
Court Clerk	8	0.608 %	\$104		\$104	\$15	\$119
Community Development Admin	2	0.152 %	\$26		\$26	\$4	\$30
Animal Care & Services	2	0.152 %	\$26		\$26	\$4	\$30
CASA	108	8.213 %	\$1,401		\$1,401	\$198	\$1,599
Human Resources	47	3.574 %	\$610		\$610		\$610
Juvenile Probation	9	0.684 %	\$117		\$117	\$16	\$133
Recorder	3	0.228 %	\$39		\$39	\$5	\$44
District Court II	27	2.055 %	\$349		\$349	\$49	\$398
Total	<u>1,315</u>	<u>100.000 %</u>	<u>\$17,061</u>		<u>\$17,061</u>	<u>\$2,023</u>	<u>\$19,084</u>

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

Source:

**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	19	1.274 %	\$174		\$174	\$21	\$195
FD216 Social Services	33	2.213 %	\$303		\$303	\$36	\$339
Clerk	22	1.476 %	\$202		\$202		\$202
Sheriff Administration	4	0.268 %	\$37		\$37	\$4	\$41
Court Clerk	75	5.030 %	\$688		\$688	\$83	\$771
Recorder	1	0.067 %	\$9		\$9	\$1	\$10
Assessor	4	0.268 %	\$37		\$37	\$4	\$41
Animal Care & Services	1	0.067 %	\$9		\$9	\$1	\$10
Tahoe Justice Court	<u>1,332</u>	<u>89.337 %</u>	<u>\$12,212</u>		<u>\$12,212</u>	<u>\$1,471</u>	<u>\$13,683</u>
Total	<u>1,491</u>	<u>100.000 %</u>	<u>\$13,671</u>		<u>\$13,671</u>	<u>\$1,621</u>	<u>\$15,292</u>

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

Source:

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	12	1.376 %	\$211		\$211	\$28	\$239
Community Development Admin	111	12.729 %	\$1,956		\$1,956	\$256	\$2,212
Finance	22	2.523 %	\$388		\$388	\$51	\$439
Sheriff Administration	6	0.688 %	\$106		\$106	\$14	\$120
District Attorney	39	4.472 %	\$687		\$687	\$90	\$777
Court Clerk	428	49.083 %	\$7,543		\$7,543	\$987	\$8,530
East Fork Justice Court	60	6.881 %	\$1,057		\$1,057	\$138	\$1,195
Human Resources	45	5.161 %	\$793		\$793		\$793
Recorder	14	1.606 %	\$247		\$247	\$32	\$279
FD216 Social Services	22	2.523 %	\$388		\$388	\$51	\$439
Treasurer	9	1.032 %	\$159		\$159		\$159
Tahoe Justice Court	63	7.225 %	\$1,110		\$1,110	\$145	\$1,255
Clerk	10	1.147 %	\$176		\$176		\$176
County Administration	18	2.064 %	\$317		\$317		\$317
FD234 Recreation	2	0.229 %	\$35		\$35	\$5	\$40
CASA	2	0.229 %	\$35		\$35	\$5	\$40
District Court II	4	0.459 %	\$70		\$70	\$9	\$79
FD610 Gardnerville Town	2	0.229 %	\$35		\$35	\$5	\$40
Assessor	3	0.344 %	\$55		\$55	\$6	\$61
Total	872	100.000 %	\$15,368		\$15,368	\$1,822	\$17,190

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

Source:

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	156	83.871 %	\$11,068		\$11,068	\$1,311	\$12,379
District Attorney	14	7.527 %	\$993		\$993	\$118	\$1,111
East Fork Justice Court	10	5.376 %	\$710		\$710	\$84	\$794
Tahoe Justice Court	6	3.226 %	\$426		\$426	\$50	\$476
Total	186	100.000 %	\$13,197		\$13,197	\$1,563	\$14,760

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

Source:

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>
County Administration	\$317						\$317	
Clerk	\$2,944			\$438	\$2,128	\$202	\$176	
Treasurer	\$159						\$159	
Human Resources	\$1,403				\$610		\$793	
District Attorney	\$7,487			\$2	\$5,597		\$777	\$1,111
Finance	\$40,858			\$40,419			\$439	
Assessor	\$206				\$104	\$41	\$61	
Recorder	\$45,317	\$5,131	\$39,853		\$44	\$10	\$279	
Sheriff Administration	\$12,955			\$163	\$252	\$41	\$120	\$12,379
Animal Care & Services	\$40				\$30	\$10		
Court Clerk	\$9,420				\$119	\$771	\$8,530	
District Court II	\$477				\$398		\$79	
CASA	\$1,639				\$1,599		\$40	
DA Child Support	\$1,483				\$1,244		\$239	
Juvenile Probation	\$133				\$133			
East Fork Justice Court	\$47,664			\$42,060	\$3,420	\$195	\$1,195	\$794
Tahoe Justice Court	\$15,414					\$13,683	\$1,255	\$476
Community Development Admin	\$2,282			\$40	\$30		\$2,212	
FD216 Social Services	\$4,154				\$3,376	\$339	\$439	
FD234 Recreation	\$98			\$58			\$40	
FD610 Gardnerville Town	\$40						\$40	
Total	\$194,490	\$5,131	\$39,853	\$83,180	\$19,084	\$15,292	\$17,190	\$14,760

SCHEDULE 11.01

DISTRICT ATTORNEY

NATURE AND EXTENT OF SERVICE

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

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

Costs are allocated as follows:

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

District Attorney
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$2,163,646			\$2,163,646
Deductions:				
ELECTED OFFICIAL SALARY	(\$145,746)			
ELECTED OFFICIAL BENEFITS	(\$38,821)			
WITNESS FEES	(\$14,048)			
Total deductions:	<u>(\$198,615)</u>			<u>(\$198,615)</u>
Allocated additions:				
100000 - Building Use Charge	\$11,436		\$11,436	
100001 - Equipment Use Charge	\$7,542		\$7,542	
101191 - General Services	\$37,191	\$2,085	\$39,276	
101122 - County Administration	\$11,527	\$2,570	\$14,097	
101152 - GIS/IT Customer Service	\$6,625	\$401	\$7,026	
101182 - Clerk	\$2,315	\$813	\$3,128	
101186 - Treasurer	\$936	\$165	\$1,101	
101192 - Technology Services	\$20,302	\$527	\$20,829	
101194 - Human Resources	\$9,453	\$1,824	\$11,277	
101195 - Records Management	\$6,586	\$901	\$7,487	
101521 - Building Services		\$20,161	\$20,161	
309817 - FD309 Risk Management		\$9,408	\$9,408	
101172 - Finance		\$20,604	\$20,604	
Total allocated additions:	<u>\$113,913</u>	<u>\$59,459</u>	<u>\$173,372</u>	<u>\$173,372</u>
Departmental cost adjustments:				
RISK MGMT SALARY	\$15,760			
Total departmental cost adjustments:	<u>\$15,760</u>			<u>\$15,760</u>
Total to be allocated	<u>\$2,094,704</u>	<u>\$59,459</u>		<u>\$2,154,163</u>

District Attorney
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Investigations</u>	<u>Criminal</u>	<u>Special Victims Investigations</u>	<u>Civil</u>
Wages & Benefits						
SALARIES & WAGES	\$1,276,221	\$193,475	\$33,309	\$631,857	\$76,446	\$341,134
FRINGE BENEFITS	\$545,849	\$82,751	\$14,247	\$270,250	\$32,696	\$145,905
Other Expense and Cost						
SERVICES & SUPPLIES	\$26,598	\$4,032	\$694	\$13,169	\$1,593	\$7,110
TRAVEL	\$4,335			\$4,335		
MOTOR POOL EXPENSE	\$3,604		\$1,802	\$1,802		
MEMBERSHIPS	\$6,645			\$3,921		\$2,724
CELLULAR PHONES	\$2,815		\$1,408	\$1,407		
SOFTWARE	\$37,824		\$13,617	\$24,207		
ELECTED OFFICIAL SALARY	\$145,746	\$145,746				
ELECTED OFFICIAL BENEFITS	\$38,821	\$38,821				
WITNESS FEES	\$14,048	\$14,048				
SERV/SUPP GRANTS	\$61,140				\$61,140	
Departmental Expenditures	\$2,163,646	\$478,873	\$65,077	\$950,948	\$171,875	\$496,873
Cost Adjustments						
Deductions	(\$198,615)	(\$198,615)				
RISK MGMT SALARY	\$15,760					\$15,760
Additions: 1st						
Other	\$113,913	\$113,913				
Functional Cost	\$2,094,704	\$394,171	\$65,077	\$950,948	\$171,875	\$512,633
Reallocate Admin		(\$394,171)	\$15,084	\$220,423	\$39,839	\$118,825
Allocable Costs	\$2,094,704		\$80,161	\$1,171,371	\$211,714	\$631,458
Unallocated	(\$1,463,246)		(\$80,161)	(\$1,171,371)	(\$211,714)	
1st Allocation	\$631,458					\$631,458
Additions: 2nd						
Other	\$59,459	\$59,459				
Functional Cost	\$59,459	\$59,459				
Reallocate Admin		(\$59,459)	\$2,275	\$33,250	\$6,010	\$17,924
Allocable Costs	\$59,459		\$2,275	\$33,250	\$6,010	\$17,924
Unallocated	(\$41,535)		(\$2,275)	(\$33,250)	(\$6,010)	
2nd Allocation	\$17,924					\$17,924
Total allocated	\$649,382					\$649,382

**District Attorney
Detail allocation of
Civil**

<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	270	10.101 %	\$63,784		\$63,784	\$2,440	\$66,224
Assessor	149	5.574 %	\$35,199		\$35,199	\$1,347	\$36,546
Finance	72	2.694 %	\$17,009		\$17,009	\$651	\$17,660
Recorder	66	2.469 %	\$15,592		\$15,592	\$597	\$16,189
Clerk	16	0.599 %	\$3,780		\$3,780		\$3,780
Treasurer	16	0.599 %	\$3,780		\$3,780		\$3,780
General Services	315	11.785 %	\$74,414		\$74,414		\$74,414
Technology Services	5	0.187 %	\$1,181		\$1,181		\$1,181
Human Resources	338	12.645 %	\$79,848		\$79,848		\$79,848
Sheriff-General Investigation	64	2.394 %	\$15,119		\$15,119	\$578	\$15,697
Animal Care & Services	55	2.058 %	\$12,993		\$12,993	\$497	\$13,490
Juvenile Probation	10	0.374 %	\$2,362		\$2,362	\$90	\$2,452
Community Development Admin	80	2.993 %	\$18,899		\$18,899	\$723	\$19,622
Community Development Building Dept	328	12.271 %	\$77,485		\$77,485	\$2,965	\$80,450
Community Development Planning	219	8.193 %	\$51,736		\$51,736	\$1,980	\$53,716
Community Development Engineering	143	5.350 %	\$33,782		\$33,782	\$1,293	\$35,075
Public Works Administration	80	2.993 %	\$18,899		\$18,899	\$723	\$19,622
Building Services	16	0.599 %	\$3,780		\$3,780	\$145	\$3,925
Public Works Utilities	80	2.993 %	\$18,899		\$18,899	\$723	\$19,622
FD210 DC Water District	35	1.309 %	\$8,268		\$8,268	\$316	\$8,584
FD216 Social Services	40	1.496 %	\$9,449		\$9,449	\$362	\$9,811
FD232 Road Operating	8	0.299 %	\$1,890		\$1,890	\$72	\$1,962
FD242 China Spring Youth Camp	10	0.374 %	\$2,362		\$2,362	\$90	\$2,452
FD260 Senior Services Program	5	0.187 %	\$1,181		\$1,181	\$45	\$1,226
FD605 Dc Redevelopment Admin	31	1.160 %	\$7,323		\$7,323	\$280	\$7,603
Sheriff Administration	103	3.853 %	\$24,332		\$24,332	\$931	\$25,263
FD309 Risk Management	119	4.451 %	\$28,112	(\$15,760)	\$12,352	\$1,076	\$13,428
Subtotal	2,673	100.000 %	\$631,458	(\$15,760)	\$615,698	\$17,924	\$633,622
Direct Billed				\$15,760	\$15,760		\$15,760
Total	2,673	100.000 %	\$631,458	\$0	\$631,458	\$17,924	\$649,382

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

Source:

District Attorney
Departmental Cost
Allocation Summary

	Total	Civil
General Services	\$74,414	\$74,414
Clerk	\$3,780	\$3,780
Treasurer	\$3,780	\$3,780
Technology Services	\$1,181	\$1,181
Human Resources	\$79,848	\$79,848
Building Services	\$3,925	\$3,925
FD309 Risk Management	\$13,428	\$13,428
Finance	\$17,660	\$17,660
County Commissioners	\$66,224	\$66,224
Assessor	\$36,546	\$36,546
Recorder	\$16,189	\$16,189
Sheriff Administration	\$25,263	\$25,263
Sheriff-General Investigation	\$15,697	\$15,697
Animal Care & Services	\$13,490	\$13,490
Juvenile Probation	\$2,452	\$2,452
Community Development Admin	\$19,622	\$19,622
Community Development Building Dept	\$80,450	\$80,450
Community Development Planning	\$53,716	\$53,716
Community Development Engineering	\$35,075	\$35,075
Public Works Administration	\$19,622	\$19,622
Public Works Utilities	\$19,622	\$19,622
FD210 DC Water District	\$8,584	\$8,584
FD216 Social Services	\$9,811	\$9,811
FD232 Road Operating	\$1,962	\$1,962
FD242 China Spring Youth Camp	\$2,452	\$2,452
FD260 Senior Services Program	\$1,226	\$1,226
FD605 Dc Redevelopment Admin	\$7,603	\$7,603
Subtotal	<u>\$633,622</u>	<u>\$633,622</u>
Direct Billed	\$15,760	\$15,760
Total	<u>\$649,382</u>	<u>\$649,382</u>

SCHEDULE 12.01

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>
	\$859,386			\$859,386
Allocated additions:				
100000 - Building Use Charge	\$3,845		\$3,845	
101191 - General Services	\$12,698	\$712	\$13,410	
101122 - County Administration	\$5,487	\$1,248	\$6,735	
101152 - GIS/IT Customer Service	\$6,172	\$373	\$6,545	
101186 - Treasurer	\$3,148	\$555	\$3,703	
101192 - Technology Services	\$5,698	\$152	\$5,850	
101194 - Human Resources	\$1,747	\$342	\$2,089	
101341 - District Attorney	\$3,780	\$145	\$3,925	
309817 - FD309 Risk Management		\$1,360	\$1,360	
101172 - Finance		\$13,386	\$13,386	
Total allocated additions:	<u>\$42,575</u>	<u>\$18,273</u>	<u>\$60,848</u>	<u>\$60,848</u>
Total to be allocated	<u>\$901,961</u>	<u>\$18,273</u>		<u>\$920,234</u>

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

	<u>Total</u>	<u>General & Admin</u>	<u>Building Maintenance</u>	<u>Utilities</u>	<u>Janitorial Services</u>	<u>Jail Supplies</u>
Wages & Benefits						
SALARIES & WAGES	\$147,755		\$147,755			
FRINGE BENEFITS	\$68,425		\$68,425			
Other Expense and Cost						
SERVICES & SUPPLIES	\$186,905		\$186,905			
UTILITIES	\$307,817			\$307,817		
JANITORIAL SERVICES	\$127,281				\$127,281	
INSTITUTIONAL SUPPLIES	\$21,203					\$21,203
Departmental Expenditures	\$859,386		\$403,085	\$307,817	\$127,281	\$21,203
Additions: 1st						
Other	\$42,575	\$42,575				
Functional Cost	\$901,961	\$42,575	\$403,085	\$307,817	\$127,281	\$21,203
Reallocate Admin		(\$42,575)	\$19,969	\$15,250	\$6,306	\$1,050
Allocable Costs	\$901,961		\$423,054	\$323,067	\$133,587	\$22,253
1st Allocation	\$901,961		\$423,054	\$323,067	\$133,587	\$22,253
Additions: 2nd						
Other	\$18,273	\$18,273				
Functional Cost	\$18,273	\$18,273				
Reallocate Admin		(\$18,273)	\$8,571	\$6,545	\$2,706	\$451
Allocable Costs	\$18,273		\$8,571	\$6,545	\$2,706	\$451
2nd Allocation	\$18,273		\$8,571	\$6,545	\$2,706	\$451
Total allocated	\$920,234		\$431,625	\$329,612	\$136,293	\$22,704

**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 %	\$4,290		\$4,290	\$98	\$4,388
County Administration	2,414	1.224 %	\$5,178		\$5,178		\$5,178
GIS/IT Customer Service	1,071	0.543 %	\$2,297		\$2,297		\$2,297
Assessor	2,531	1.283 %	\$5,429		\$5,429	\$124	\$5,553
Finance	1,604	0.813 %	\$3,440		\$3,440	\$79	\$3,519
Clerk	3,018	1.530 %	\$6,473		\$6,473		\$6,473
Treasurer	3,019	1.531 %	\$6,475		\$6,475		\$6,475
Telecommunications	1,184	0.600 %	\$2,540		\$2,540	\$58	\$2,598
General Services	1,817	0.921 %	\$3,897		\$3,897		\$3,897
Human Resources	1,838	0.932 %	\$3,942		\$3,942		\$3,942
Records Management	4,800	2.434 %	\$10,295		\$10,295		\$10,295
Sheriff Administration	44,345	22.483 %	\$95,115		\$95,115	\$2,172	\$97,287
Animal Care & Services	3,250	1.648 %	\$6,971		\$6,971	\$159	\$7,130
District Court 1	3,431	1.740 %	\$7,359		\$7,359	\$168	\$7,527
District Court II	3,430	1.739 %	\$7,357		\$7,357	\$168	\$7,525
District Attorney	4,299	2.180 %	\$9,221		\$9,221		\$9,221
Juvenile Probation	2,345	1.189 %	\$5,030		\$5,030	\$115	\$5,145
JPO Detention Center	4,436	2.249 %	\$9,515		\$9,515	\$217	\$9,732
East Fork Justice Court	5,466	2.771 %	\$11,724		\$11,724	\$268	\$11,992
Alternative Sentencing	557	0.282 %	\$1,195		\$1,195	\$27	\$1,222
East Fork Constable	196	0.099 %	\$420		\$420	\$10	\$430
Community Development Admin	6,670	3.382 %	\$14,306		\$14,306	\$327	\$14,633
Public Works Administration	3,900	1.977 %	\$8,365		\$8,365	\$191	\$8,556
CASA	624	0.316 %	\$1,338		\$1,338	\$31	\$1,369
FD255 911 Emergency Svcs	981	0.497 %	\$2,104		\$2,104	\$48	\$2,152
FD232 Road Operating	750	0.380 %	\$1,609		\$1,609	\$37	\$1,646
FD216 Social Services	5,280	2.677 %	\$11,325		\$11,325	\$259	\$11,584
FD260 Senior Services Program	9,200	4.664 %	\$19,733		\$19,733	\$451	\$20,184
FD234 Library	14,600	7.402 %	\$31,315		\$31,315	\$715	\$32,030
FD202 NV Cooperative Ext	4,000	2.028 %	\$8,580		\$8,580	\$196	\$8,776
All Other	42,482	21.538 %	\$91,119		\$91,119	\$2,081	\$93,200
FD313.829 Vehicle Maintenance	11,700	5.934 %	\$25,097		\$25,097	\$572	\$25,669
Total	197,238	100.000 %	\$423,054		\$423,054	\$8,571	\$431,625

(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 %	\$4,175		\$4,175	\$95	\$4,270
County Administration	2,553	0.855 %	\$2,761		\$2,761		\$2,761
Assessor	4,887	1.636 %	\$5,284		\$5,284	\$120	\$5,404
Finance	1,696	0.568 %	\$1,834		\$1,834	\$42	\$1,876
Clerk	5,827	1.950 %	\$6,301		\$6,301		\$6,301
Treasurer	5,828	1.951 %	\$6,302		\$6,302		\$6,302
General Services	4,531	1.517 %	\$4,900		\$4,900		\$4,900
Human Resources	1,944	0.651 %	\$2,102		\$2,102		\$2,102
Records Management	3,487	1.167 %	\$3,771		\$3,771		\$3,771
Sheriff Administration	82,327	27.555 %	\$89,023		\$89,023	\$2,021	\$91,044
Animal Care & Services	13,296	4.450 %	\$14,377		\$14,377	\$326	\$14,703
District Court 1	5,765	1.930 %	\$6,234		\$6,234	\$141	\$6,375
District Court II	5,765	1.930 %	\$6,234		\$6,234	\$141	\$6,375
District Attorney	7,917	2.650 %	\$8,561		\$8,561		\$8,561
Juvenile Probation	3,941	1.319 %	\$4,262		\$4,262	\$97	\$4,359
JPO Detention Center	11,061	3.702 %	\$11,961		\$11,961	\$271	\$12,232
East Fork Justice Court	11,778	3.942 %	\$12,736		\$12,736	\$289	\$13,025
Alternative Sentencing	936	0.313 %	\$1,012		\$1,012	\$23	\$1,035
East Fork Constable	375	0.126 %	\$405		\$405	\$9	\$414
Community Development Admin	7,054	2.361 %	\$7,628		\$7,628	\$173	\$7,801
Public Works Administration	3,291	1.102 %	\$3,559		\$3,559	\$81	\$3,640
CASA	1,049	0.351 %	\$1,134		\$1,134	\$26	\$1,160
FD216 Social Services	1,945	0.651 %	\$2,103		\$2,103	\$48	\$2,151
All Other	107,654	36.031 %	\$116,408		\$116,408	\$2,642	\$119,050
Total	298,768	100.000 %	\$323,067		\$323,067	\$6,545	\$329,612

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

Source:

**Building Services
Detail allocation of
Janitorial Services**

<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	1,972	1.556 %	\$2,079		\$2,079	\$48	\$2,127
County Administration	2,998	2.366 %	\$3,161		\$3,161		\$3,161
Assessor	2,496	1.970 %	\$2,632		\$2,632	\$61	\$2,693
Finance	1,992	1.572 %	\$2,100		\$2,100	\$49	\$2,149
Clerk	2,976	2.349 %	\$3,138		\$3,138		\$3,138
Treasurer	2,977	2.350 %	\$3,139		\$3,139		\$3,139
General Services	991	0.782 %	\$1,045		\$1,045		\$1,045
Human Resources	2,283	1.802 %	\$2,407		\$2,407		\$2,407
Records Management	1,350	1.066 %	\$1,423		\$1,423		\$1,423
Sheriff Administration	25,788	20.354 %	\$27,190		\$27,190	\$629	\$27,819
Animal Care & Services	3,684	2.908 %	\$3,884		\$3,884	\$90	\$3,974
District Court 1	1,783	1.407 %	\$1,880		\$1,880	\$44	\$1,924
District Court II	1,784	1.408 %	\$1,881		\$1,881	\$44	\$1,925
District Attorney	2,256	1.781 %	\$2,379		\$2,379		\$2,379
DA Child Support	4,776	3.770 %	\$5,036		\$5,036	\$117	\$5,153
Juvenile Probation	1,219	0.962 %	\$1,285		\$1,285	\$30	\$1,315
JPO Detention Center	2,418	1.908 %	\$2,549		\$2,549	\$59	\$2,608
East Fork Justice Court	2,922	2.306 %	\$3,081		\$3,081	\$71	\$3,152
Alternative Sentencing	290	0.229 %	\$306		\$306	\$7	\$313
East Fork Constable	103	0.081 %	\$109		\$109	\$3	\$112
Community Development Admin	8,284	6.538 %	\$8,734		\$8,734	\$202	\$8,936
CASA	324	0.256 %	\$342		\$342	\$8	\$350
FD255 911 Emergency Svcs	6,075	4.795 %	\$6,405		\$6,405	\$148	\$6,553
FD216 Social Services	425	0.335 %	\$448		\$448	\$10	\$458
FD204 Airport	6,111	4.823 %	\$6,443		\$6,443	\$149	\$6,592
FD260 Senior Services Program	8,892	7.018 %	\$9,376		\$9,376	\$217	\$9,593
All Other	29,528	23.308 %	\$31,135		\$31,135	\$720	\$31,855
Total	126,697	100.000 %	\$133,587		\$133,587	\$2,706	\$136,293

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

Source:

**Building Services
Detail allocation of
Jail 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>
Sheriff Jail	1	100.000 %	\$22,253		\$22,253	\$451	\$22,704
Total	1	100.000 %	\$22,253		\$22,253	\$451	\$22,704

(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>
General Services	\$9,842	\$3,897	\$4,900	\$1,045	
County Administration	\$11,100	\$5,178	\$2,761	\$3,161	
GIS/IT Customer Service	\$2,297	\$2,297			
Clerk	\$15,912	\$6,473	\$6,301	\$3,138	
Treasurer	\$15,916	\$6,475	\$6,302	\$3,139	
Human Resources	\$8,451	\$3,942	\$2,102	\$2,407	
Records Management	\$15,489	\$10,295	\$3,771	\$1,423	
District Attorney	\$20,161	\$9,221	\$8,561	\$2,379	
Finance	\$7,544	\$3,519	\$1,876	\$2,149	
County Commissioners	\$10,785	\$4,388	\$4,270	\$2,127	
Assessor	\$13,650	\$5,553	\$5,404	\$2,693	
Telecommunications	\$2,598	\$2,598			
Sheriff Administration	\$216,150	\$97,287	\$91,044	\$27,819	
Sheriff Jail	\$22,704				\$22,704
Animal Care & Services	\$25,807	\$7,130	\$14,703	\$3,974	
District Court 1	\$15,826	\$7,527	\$6,375	\$1,924	
District Court II	\$15,825	\$7,525	\$6,375	\$1,925	
CASA	\$2,879	\$1,369	\$1,160	\$350	
DA Child Support	\$5,153			\$5,153	
Juvenile Probation	\$10,819	\$5,145	\$4,359	\$1,315	
JPO Detention Center	\$24,572	\$9,732	\$12,232	\$2,608	
East Fork Justice Court	\$28,169	\$11,992	\$13,025	\$3,152	
Alternative Sentencing	\$2,570	\$1,222	\$1,035	\$313	
East Fork Constable	\$956	\$430	\$414	\$112	
Community Development Admin	\$31,370	\$14,633	\$7,801	\$8,936	
Public Works Administration	\$12,196	\$8,556	\$3,640		
FD202 NV Cooperative Ext	\$8,776	\$8,776			
FD204 Airport	\$6,592			\$6,592	
FD216 Social Services	\$14,193	\$11,584	\$2,151	\$458	
FD232 Road Operating	\$1,646	\$1,646			
FD234 Library	\$32,030	\$32,030			
FD255 911 Emergency Svcs	\$8,705	\$2,152		\$6,553	
FD260 Senior Services Program	\$29,777	\$20,184		\$9,593	
FD313.829 Vehicle Maintenance	\$25,669	\$25,669			
All Other	\$244,105	\$93,200	\$119,050	\$31,855	
Total	\$920,234	\$431,625	\$329,612	\$136,293	\$22,704

SCHEDULE 13.01

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

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$3,312,426			\$3,312,426
Allocated additions:				
101122 - County Administration	\$17,951	\$4,010	\$21,961	
101186 - Treasurer	\$5,374	\$1,382	\$6,756	
101194 - Human Resources	\$74,971	\$23,295	\$98,266	
101341 - District Attorney	\$12,352	\$1,076	\$13,428	
101172 - Finance		\$20,522	\$20,522	
Total allocated additions:	<u>\$110,648</u>	<u>\$50,285</u>	<u>\$160,933</u>	<u>\$160,933</u>
Total to be allocated	<u>\$3,423,074</u>	<u>\$50,285</u>		<u>\$3,473,359</u>

FD309 Risk Management
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Insurance Administration</u>	<u>Insurance</u>
Wages & Benefits				
SALARIES & WAGES	\$69,243		\$69,243	
FRINGE BENEFITS	\$23,597		\$23,597	
Other Expense and Cost				
SERVICES & SUPPLIES	\$143,208		\$143,208	
UNEMPLOYMENT INS LIABILITY	\$93,326			\$93,326
WORKER'S COMP PACT	\$697,134			\$697,134
DEDUCTIBLE	\$1,687,180			\$1,687,180
Departmental Expenditures	\$343,727			\$343,727
	\$255,011			\$255,011
	<u>\$3,312,426</u>		<u>\$236,048</u>	<u>\$3,076,378</u>
Additions: 1st				
Human Resources	\$74,597		\$74,597	
Other	\$36,051	\$36,051		
Functional Cost	<u>\$3,423,074</u>	<u>\$36,051</u>	<u>\$310,645</u>	<u>\$3,076,378</u>
Reallocate Admin		(\$36,051)	\$2,569	\$33,482
Allocable Costs	<u>\$3,423,074</u>		<u>\$313,214</u>	<u>\$3,109,860</u>
Unallocated	(\$3,109,860)			(\$3,109,860)
1st Allocation	\$313,214		\$313,214	
Additions: 2nd				
Human Resources	\$23,223		\$23,223	
Other	\$27,062	\$27,062		
Functional Cost	<u>\$50,285</u>	<u>\$27,062</u>	<u>\$23,223</u>	
Reallocate Admin		(\$27,062)	\$1,928	\$25,134
Allocable Costs	<u>\$50,285</u>		<u>\$25,151</u>	<u>\$25,134</u>
Unallocated	(\$25,134)			(\$25,134)
2nd Allocation	\$25,151		\$25,151	
Total allocated	<u>\$338,365</u>		<u>\$338,365</u>	

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	1.526 %	\$4,781		\$4,781	\$427	\$5,208
Treasurer	538	0.912 %	\$2,858		\$2,858		\$2,858
Court Clerk	548	0.929 %	\$2,911		\$2,911	\$260	\$3,171
Tahoe General Services	315	0.534 %	\$1,673		\$1,673	\$149	\$1,822
East Fork Justice Court	600	1.018 %	\$3,187		\$3,187	\$284	\$3,471
Tahoe Justice Court	500	0.848 %	\$2,656		\$2,656	\$237	\$2,893
District Attorney	1,771	3.004 %	\$9,408		\$9,408		\$9,408
DA Child Support	425	0.721 %	\$2,258		\$2,258	\$201	\$2,459
District Court 1	200	0.339 %	\$1,062		\$1,062	\$95	\$1,157
District Court II	200	0.339 %	\$1,062		\$1,062	\$95	\$1,157
CASA	175	0.297 %	\$930		\$930	\$83	\$1,013
Juvenile Probation	1,000	1.696 %	\$5,312		\$5,312	\$474	\$5,786
JPO Detention Center	595	1.009 %	\$3,161		\$3,161	\$282	\$3,443
East Fork Constable	385	0.653 %	\$2,045		\$2,045	\$182	\$2,227
Records Management	200	0.339 %	\$1,062		\$1,062		\$1,062
Recorder	600	1.018 %	\$3,187		\$3,187	\$284	\$3,471
Sheriff Administration	12,255	20.785 %	\$65,100		\$65,100	\$5,808	\$70,908
County Administration	585	0.992 %	\$3,108		\$3,108		\$3,108
Finance	890	1.509 %	\$4,728		\$4,728	\$422	\$5,150
Human Resources	435	0.738 %	\$2,311		\$2,311		\$2,311
Community Development Admin	300	0.509 %	\$1,594		\$1,594	\$142	\$1,736
Community Development Building Dept	600	1.018 %	\$3,187		\$3,187	\$284	\$3,471
Community Development Planning	600	1.018 %	\$3,187		\$3,187	\$284	\$3,471
Community Development Engineering	525	0.890 %	\$2,789		\$2,789	\$249	\$3,038
GIS/IT Customer Service	900	1.526 %	\$4,781		\$4,781		\$4,781
Technology Services	745	1.264 %	\$3,958		\$3,958		\$3,958
FD255 911 Emergency Svcs	2,005	3.400 %	\$10,651		\$10,651	\$950	\$11,601
Weed Control	500	0.848 %	\$2,656		\$2,656	\$237	\$2,893
FD202 NV Cooperative Ext	153	0.259 %	\$813		\$813	\$73	\$886
FD216 Social Services	908	1.540 %	\$4,823		\$4,823	\$430	\$5,253
FD242 China Spring Youth Camp	4,260	7.225 %	\$22,630		\$22,630	\$2,019	\$24,649
FD260 Senior Services Program	1,611	2.732 %	\$8,558		\$8,558	\$764	\$9,322
FD313.821 Vehicle Replacement	46	0.078 %	\$244		\$244	\$22	\$266
FD316 Zephyr Water Utility Dist	187	0.317 %	\$993		\$993	\$89	\$1,082
FD319 Cave Rock/Uppaway Water Sys	189	0.321 %	\$1,004		\$1,004	\$90	\$1,094
FD320 Skyland Water System	118	0.200 %	\$627		\$627	\$56	\$683
FD325 Sewer Utility	528	0.895 %	\$2,805		\$2,805	\$250	\$3,055
FD430 Regional Transportation	127	0.215 %	\$675		\$675	\$60	\$735
FD650 East Fork Fire	7,253	12.301 %	\$38,529	(\$15,917)	\$22,612	\$3,438	\$26,050
FD610 Gardnerville Town	800	1.357 %	\$4,250		\$4,250	\$379	\$4,629
FD620 Genoa Town	208	0.353 %	\$1,105		\$1,105	\$99	\$1,204

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>
FD630 Minden Town	713	1.209 %	\$3,788		\$3,788	\$338	\$4,126
Clerk	324	0.550 %	\$1,721		\$1,721		\$1,721
Economic Development	100	0.170 %	\$531		\$531	\$47	\$578
General Services	143	0.243 %	\$760		\$760		\$760
Animal Care & Services	415	0.704 %	\$2,205		\$2,205	\$197	\$2,402
FD234 Parks Operations	715	1.213 %	\$3,798		\$3,798	\$339	\$4,137
FD234 Rec Temp & Seasonal	1,305	2.213 %	\$6,932		\$6,932	\$619	\$7,551
FD234 Parks Temp & Seasonal	561	0.951 %	\$2,980		\$2,980	\$266	\$3,246
FD234 Recreation	460	0.780 %	\$2,444		\$2,444	\$218	\$2,662
FD234 Kahle Community Center	1,008	1.710 %	\$5,355		\$5,355	\$478	\$5,833
Alternative Sentencing	448	0.760 %	\$2,380		\$2,380	\$212	\$2,592
Security	270	0.458 %	\$1,434		\$1,434	\$128	\$1,562
FD234 Library	1,493	2.532 %	\$7,931		\$7,931	\$708	\$8,639
Building Services	256	0.434 %	\$1,360		\$1,360		\$1,360
FD324 Regional Water Fund	44	0.075 %	\$234		\$234	\$21	\$255
FD326 Carson Valley Water Utility	718	1.218 %	\$3,814		\$3,814	\$340	\$4,154
FD313.829 Vehicle Maintenance	566	0.960 %	\$3,007		\$3,007	\$268	\$3,275
Public Works Engineering	10	0.017 %	\$53		\$53	\$5	\$58
FD236 Tahoe/Douglas Trans Dist	12	0.020 %	\$64		\$64	\$6	\$70
FD605 Dc Redevelopment Admin	34	0.058 %	\$181		\$181	\$16	\$197
Court Computer System	100	0.170 %	\$531		\$531	\$47	\$578
FD234 Gym & Fitness	344	0.583 %	\$1,827		\$1,827	\$163	\$1,990
FD234 Community/Mtg Rm	502	0.851 %	\$2,667		\$2,667	\$238	\$2,905
Public Works Roads	965	1.637 %	\$5,126		\$5,126	\$457	\$5,583
FD210 DC Water District	50	0.085 %	\$266		\$266	\$24	\$290
FD211 Solid Waste Management	51	0.086 %	\$271		\$271	\$24	\$295
FD611 Gardnerville Health & San	650	1.102 %	\$3,453		\$3,453	\$308	\$3,761
FD639 Minden Wholesale Water Utly	370	0.628 %	\$1,965		\$1,965	\$175	\$2,140
FD640 Minden Town Water	260	0.441 %	\$1,381		\$1,381	\$123	\$1,504
FD635 Minden Trash	395	0.670 %	\$2,096		\$2,096	\$188	\$2,284
Subtotal	<u>58,962</u>	<u>100.000 %</u>	<u>\$313,214</u>	<u>(\$15,917)</u>	<u>\$297,297</u>	<u>\$25,151</u>	<u>\$322,448</u>
Direct Billed				<u>\$15,917</u>	<u>\$15,917</u>		<u>\$15,917</u>
Total	<u>58,962</u>	<u>100.000 %</u>	<u>\$313,214</u>	<u>\$0</u>	<u>\$313,214</u>	<u>\$25,151</u>	<u>\$338,365</u>

(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:

FD309 Risk Management
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Insurance Administration</u>
General Services	\$760	\$760
County Administration	\$3,108	\$3,108
GIS/IT Customer Service	\$4,781	\$4,781
Clerk	\$1,721	\$1,721
Treasurer	\$2,858	\$2,858
Technology Services	\$3,958	\$3,958
Human Resources	\$2,311	\$2,311
Records Management	\$1,062	\$1,062
District Attorney	\$9,408	\$9,408
Building Services	\$1,360	\$1,360
Finance	\$5,150	\$5,150
Economic Development	\$578	\$578
Assessor	\$5,208	\$5,208
Recorder	\$3,471	\$3,471
Tahoe General Services	\$1,822	\$1,822
Sheriff Administration	\$70,908	\$70,908
Animal Care & Services	\$2,402	\$2,402
Court Clerk	\$3,171	\$3,171
District Court 1	\$1,157	\$1,157
District Court II	\$1,157	\$1,157
CASA	\$1,013	\$1,013
DA Child Support	\$2,459	\$2,459
Juvenile Probation	\$5,786	\$5,786
JPO Detention Center	\$3,443	\$3,443
Court Computer System	\$578	\$578
East Fork Justice Court	\$3,471	\$3,471
Tahoe Justice Court	\$2,893	\$2,893
Alternative Sentencing	\$2,592	\$2,592
East Fork Constable	\$2,227	\$2,227
Security	\$1,562	\$1,562
Community Development Admin	\$1,736	\$1,736
Community Development Building Dept	\$3,471	\$3,471
Community Development Planning	\$3,471	\$3,471
Community Development Engineering	\$3,038	\$3,038
Public Works Roads	\$5,583	\$5,583
Public Works Engineering	\$58	\$58
Weed Control	\$2,893	\$2,893
FD202 NV Cooperative Ext	\$886	\$886
FD210 DC Water District	\$290	\$290
FD211 Solid Waste Management	\$295	\$295
FD216 Social Services	\$5,253	\$5,253

FD309 Risk Management
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Insurance Administration</u>
FD234 Library	\$8,639	\$8,639
FD234 Parks Operations	\$4,137	\$4,137
FD234 Parks Temp & Seasonal	\$3,246	\$3,246
FD234 Recreation	\$2,662	\$2,662
FD234 Rec Temp & Seasonal	\$7,551	\$7,551
FD234 Kahle Community Center	\$5,833	\$5,833
FD234 Gym & Fitness	\$1,990	\$1,990
FD234 Community/Mtg Rm	\$2,905	\$2,905
FD236 Tahoe/Douglas Trans Dist	\$70	\$70
FD242 China Spring Youth Camp	\$24,649	\$24,649
FD255 911 Emergency Svcs	\$11,601	\$11,601
FD260 Senior Services Program	\$9,322	\$9,322
FD313.821 Vehicle Replacement	\$266	\$266
FD313.829 Vehicle Maintenance	\$3,275	\$3,275
FD316 Zephyr Water Utility Dist	\$1,082	\$1,082
FD319 Cave Rock/Uppaway Water Sys	\$1,094	\$1,094
FD320 Skyland Water System	\$683	\$683
FD324 Regional Water Fund	\$255	\$255
FD325 Sewer Utility	\$3,055	\$3,055
FD326 Carson Valley Water Utility	\$4,154	\$4,154
FD430 Regional Transportation	\$735	\$735
FD605 Dc Redevelopment Admin	\$197	\$197
FD610 Gardnerville Town	\$4,629	\$4,629
FD611 Gardnerville Health & San	\$3,761	\$3,761
FD620 Genoa Town	\$1,204	\$1,204
FD630 Minden Town	\$4,126	\$4,126
FD635 Minden Trash	\$2,284	\$2,284
FD639 Minden Wholesale Water Utly	\$2,140	\$2,140
FD640 Minden Town Water	\$1,504	\$1,504
FD650 East Fork Fire	\$26,050	\$26,050
Subtotal	<u>\$322,448</u>	<u>\$322,448</u>
Direct Billed	\$15,917	\$15,917
Total	<u>\$338,365</u>	<u>\$338,365</u>

SCHEDULE 14.01

FINANCE

NATURE AND EXTENT OF SERVICE

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

- **Accounting and Financial Reporting** – These costs are related to processing of journal entries 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 14.01

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.
- **Public Works** – These costs are related to the time spent providing service to the public works utility funds. Costs are allocated directly to the funds based on time spent.

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>
	\$875,874			\$875,874
Allocated additions:				
100000 - Building Use Charge	\$5,810		\$5,810	
100001 - Equipment Use Charge	\$17,537		\$17,537	
101191 - General Services	\$18,198	\$1,021	\$19,219	
101122 - County Administration	\$151,640	\$36,511	\$188,151	
101152 - GIS/IT Customer Service	\$16,518	\$999	\$17,517	
101182 - Clerk	\$13,314	\$4,675	\$17,989	
101186 - Treasurer	\$248	\$44	\$292	
101192 - Technology Services	\$24,104	\$654	\$24,758	
101194 - Human Resources	\$5,847	\$1,134	\$6,981	
101195 - Records Management	\$36,500	\$4,358	\$40,858	
101341 - District Attorney	\$17,009	\$651	\$17,660	
101521 - Building Services	\$7,374	\$170	\$7,544	
309817 - FD309 Risk Management	\$4,728	\$422	\$5,150	
Total allocated additions:	<u>\$318,827</u>	<u>\$50,639</u>	<u>\$369,466</u>	<u>\$369,466</u>
Departmental cost adjustments:				
DIRECT BILL SALARIES	\$55,667			
Total departmental cost adjustments:	<u>\$55,667</u>			<u>\$55,667</u>
Total to be allocated	<u>\$1,250,368</u>	<u>\$50,639</u>		<u>\$1,301,007</u>

Finance
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Accounting & Financial Reporting</u>	<u>Operating & 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>
<u>Wages & Benefits</u>										
SALARIES & WAGES	\$486,757		\$93,263	\$87,908	\$107,573	\$67,951	\$11,487	\$17,085	\$23,267	\$13,921
FRINGE BENEFITS	\$212,500		\$40,715	\$38,378	\$46,963	\$29,665	\$5,015	\$7,459	\$10,158	\$6,078
<u>Other Expense and Cost</u>										
SERVICES & SUPPLIES	\$176,617		\$33,840	\$31,897	\$39,032	\$24,656	\$4,168	\$6,199	\$8,442	\$5,051
Departmental Expenditures	\$875,874		\$167,818	\$158,183	\$193,568	\$122,272	\$20,670	\$30,743	\$41,867	\$25,050
<u>Cost Adjustments</u>										
DIRECT BILL SALARIES	\$55,667		\$10,666	\$10,053	\$12,302	\$7,771	\$1,314	\$1,954	\$2,661	\$1,592
Additions: 1st										
County Administration	\$143,815		\$35,954	\$43,145	\$7,191	\$14,382	\$2,876	\$2,876	\$28,763	\$2,876
Other	\$175,012	\$175,012								
Functional Cost	\$1,250,368	\$175,012	\$214,438	\$211,381	\$213,061	\$144,425	\$24,860	\$35,573	\$73,291	\$29,518
Reallocate Admin		(\$175,012)	\$33,532	\$31,607	\$38,678	\$24,432	\$4,130	\$6,143	\$8,366	\$5,005
Allocable Costs	\$1,250,368		\$247,970	\$242,988	\$251,739	\$168,857	\$28,990	\$41,716	\$81,657	\$34,523
1st Allocation	\$1,250,368		\$247,970	\$242,988	\$251,739	\$168,857	\$28,990	\$41,716	\$81,657	\$34,523
Additions: 2nd										
County Administration	\$34,680		\$8,670	\$10,404	\$1,734	\$3,468	\$694	\$694	\$6,936	\$694
Other	\$15,959	\$15,959								
Functional Cost	\$50,639	\$15,959	\$8,670	\$10,404	\$1,734	\$3,468	\$694	\$694	\$6,936	\$694
Reallocate Admin		(\$15,959)	\$3,058	\$2,882	\$3,527	\$2,228	\$377	\$560	\$763	\$456
Allocable Costs	\$50,639		\$11,728	\$13,286	\$5,261	\$5,696	\$1,071	\$1,254	\$7,699	\$1,150
2nd Allocation	\$50,639		\$11,728	\$13,286	\$5,261	\$5,696	\$1,071	\$1,254	\$7,699	\$1,150
Total allocated	\$1,301,007		\$259,698	\$256,274	\$257,000	\$174,553	\$30,061	\$42,970	\$89,356	\$35,673

Finance
Schedule of costs to be
allocated by function

	<u>Strategic Planning Support</u>	<u>Public Works</u>
<u>Wages & Benefits</u>		
SALARIES & WAGES	\$14,749	\$49,553
FRINGE BENEFITS	\$6,439	\$21,630
<u>Other Expense and Cost</u>		
SERVICES & SUPPLIES	\$5,351	\$17,981
Departmental Expenditures	\$26,539	\$89,164
<u>Cost Adjustments</u>		
DIRECT BILL SALARIES	\$1,687	\$5,667
Additions: 1st		
County Administration	\$5,752	
Other		
Functional Cost	\$33,978	\$94,831
Reallocate Admin	\$5,303	\$17,816
Allocable Costs	\$39,281	\$112,647
1st Allocation	\$39,281	\$112,647
Additions: 2nd		
County Administration	\$1,386	
Other		
Functional Cost	\$1,386	
Reallocate Admin	\$484	\$1,624
Allocable Costs	\$1,870	\$1,624
2nd Allocation	\$1,870	\$1,624
Total allocated	\$41,151	\$114,271

Finance
Detail allocation of
Accounting & Financial Reporting

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
County Administration	1,051,003	1.025 %	\$2,541		\$2,541		\$2,541
Economic Development	310,032	0.302 %	\$750		\$750	\$40	\$790
GIS/IT Customer Service	918,190	0.895 %	\$2,220		\$2,220		\$2,220
Assessor	844,098	0.823 %	\$2,041		\$2,041	\$110	\$2,151
Recorder	563,071	0.549 %	\$1,362		\$1,362	\$73	\$1,435
County Commissioners	467,294	0.456 %	\$1,130		\$1,130	\$61	\$1,191
Clerk-Elections	107,200	0.105 %	\$259		\$259	\$14	\$273
Tahoe General Services	253,105	0.247 %	\$612		\$612	\$33	\$645
Treasurer	515,271	0.502 %	\$1,246		\$1,246		\$1,246
Telecommunications	63,546	0.062 %	\$154		\$154	\$8	\$162
General Services	1,824,295	1.779 %	\$4,411		\$4,411		\$4,411
Technology Services	1,297,537	1.265 %	\$3,137		\$3,137		\$3,137
Human Resources	536,462	0.523 %	\$1,297		\$1,297		\$1,297
Records Management	162,526	0.158 %	\$393		\$393		\$393
Sheriff Administration	1,094,788	1.068 %	\$2,647		\$2,647	\$143	\$2,790
Sheriff Administration Services	1,265,960	1.234 %	\$3,061		\$3,061	\$165	\$3,226
Sheriff Jail	4,203,949	4.099 %	\$10,165		\$10,165	\$548	\$10,713
Sheriff-General Investigation	1,638,598	1.598 %	\$3,962		\$3,962	\$214	\$4,176
Sheriff Patrol/Traffic	446,531	0.435 %	\$1,080		\$1,080	\$58	\$1,138
Sheriff Vehicles	676,936	0.660 %	\$1,637		\$1,637	\$88	\$1,725
Sheriff Coroner	52,500	0.051 %	\$127		\$127	\$7	\$134
Sheriff Operations/Patrol	5,032,418	4.907 %	\$12,168		\$12,168	\$657	\$12,825
Tri-Net	138,377	0.135 %	\$335		\$335	\$18	\$353
Animal Care & Services	329,936	0.322 %	\$798		\$798	\$43	\$841
Court Clerk	597,301	0.582 %	\$1,444		\$1,444	\$78	\$1,522
District Court 1	331,229	0.323 %	\$801		\$801	\$43	\$844
District Court II	278,922	0.272 %	\$674		\$674	\$36	\$710
CASA	144,861	0.141 %	\$350		\$350	\$19	\$369
SAFE	107,934	0.105 %	\$261		\$261	\$14	\$275
Public Guardian Administration	114,299	0.111 %	\$276		\$276	\$15	\$291
Bailiff	297,735	0.290 %	\$720		\$720	\$39	\$759
District Attorney	2,171,467	2.117 %	\$5,251		\$5,251		\$5,251
DA Child Support	318,385	0.310 %	\$770		\$770	\$42	\$812
Public Defender	828,334	0.808 %	\$2,003		\$2,003	\$108	\$2,111
Juvenile Probation	1,243,436	1.212 %	\$3,007		\$3,007	\$162	\$3,169
JPO Detention Center	490,028	0.478 %	\$1,185		\$1,185	\$64	\$1,249
Court Computer System	266,477	0.260 %	\$644		\$644	\$35	\$679
East Fork Justice Court	562,811	0.549 %	\$1,361		\$1,361	\$73	\$1,434
Tahoe Justice Court	510,225	0.498 %	\$1,234		\$1,234	\$67	\$1,301
Alternative Sentencing	535,322	0.522 %	\$1,294		\$1,294	\$70	\$1,364
East Fork Constable	143,559	0.140 %	\$347		\$347	\$19	\$366

**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>
Tahoe Constable	174,648	0.170 %	\$422		\$422	\$23	\$445
Security	151,312	0.148 %	\$366		\$366	\$20	\$386
Community Development Admin	368,159	0.359 %	\$890		\$890	\$48	\$938
Community Development Building Dept	586,442	0.572 %	\$1,418		\$1,418	\$77	\$1,495
Community Development Planning	550,510	0.537 %	\$1,331		\$1,331	\$72	\$1,403
Community Development Engineering	541,838	0.528 %	\$1,310		\$1,310	\$71	\$1,381
Building Services	894,192	0.872 %	\$2,162		\$2,162		\$2,162
Weed Control	703,947	0.686 %	\$1,702		\$1,702	\$92	\$1,794
FD202 NV Cooperative Ext	305,580	0.298 %	\$739		\$739	\$40	\$779
FD204 Airport	764,643	0.746 %	\$1,849		\$1,849	\$100	\$1,949
FD210 DC Water District	83,142	0.081 %	\$201		\$201	\$11	\$212
FD211 Solid Waste Management	357,284	0.348 %	\$864		\$864	\$47	\$911
FD215 Medical Asst to Indigents	1,297,884	1.266 %	\$3,138		\$3,138	\$169	\$3,307
FD216 Social Services	1,880,144	1.833 %	\$4,546		\$4,546	\$245	\$4,791
FD222 Law Library	70,532	0.069 %	\$171		\$171	\$9	\$180
FD232 Road Operating	2,068,835	2.017 %	\$5,002		\$5,002	\$270	\$5,272
FD234 Room Tax Admin	1,074,562	1.048 %	\$2,598		\$2,598	\$140	\$2,738
FD236 Tahoe/Douglas Trans Dist	154,941	0.151 %	\$375		\$375	\$20	\$395
FD240 Justice Court Admin Assess	592,744	0.578 %	\$1,433		\$1,433	\$77	\$1,510
FD242 China Spring Youth Camp	4,608,363	4.494 %	\$11,143		\$11,143	\$601	\$11,744
FD245 Erosion Control TRPA	249,888	0.244 %	\$604		\$604	\$33	\$637
FD255 911 Emergency Svcs	2,141,605	2.088 %	\$5,178		\$5,178	\$279	\$5,457
FD260 Senior Services Program	1,976,232	1.927 %	\$4,779		\$4,779	\$258	\$5,037
FD310 Self Insurance Dental	439,000	0.428 %	\$1,062		\$1,062	\$57	\$1,119
FD313.821 Vehicle Replacement	273,617	0.267 %	\$662		\$662	\$36	\$698
FD315 Ridgeview Water System	20						
FD325 Sewer Utility	1,048,507	1.022 %	\$2,535		\$2,535	\$137	\$2,672
FD405 Ad Val Capital Projects	89,652	0.087 %	\$217		\$217	\$12	\$229
FD410 County Construction	994,508	0.970 %	\$2,405		\$2,405	\$130	\$2,535
FD430 Regional Transportation	1,732,065	1.689 %	\$4,188		\$4,188	\$226	\$4,414
FD541 Co Debt/Other Resources	229,560	0.224 %	\$555		\$555	\$30	\$585
FD605 Dc Redevelopment Admin	213,305	0.208 %	\$516		\$516	\$28	\$544
FD610 Gardnerville Town	1,168,636	1.140 %	\$2,826		\$2,826	\$152	\$2,978
FD611 Gardnerville Health & San	867,501	0.846 %	\$2,098		\$2,098	\$113	\$2,211
FD620 Genoa Town	474,930	0.463 %	\$1,148		\$1,148	\$62	\$1,210
FD630 Minden Town	1,433,551	1.398 %	\$3,466		\$3,466	\$187	\$3,653
FD635 Minden Trash	553,197	0.539 %	\$1,338		\$1,338	\$72	\$1,410
FD639 Minden Wholesale Water Utly	773,429	0.754 %	\$1,870		\$1,870	\$101	\$1,971
FD640 Minden Town Water	805,956	0.786 %	\$1,949		\$1,949	\$105	\$2,054
FD650 East Fork Fire	11,742,700	11.451 %	\$28,394		\$28,394	\$1,532	\$29,926
FD653 Paramedics	15,000	0.015 %	\$36		\$36	\$2	\$38

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>
FD234 Library	1,527,927	1.490 %	\$3,695		\$3,695	\$199	\$3,894
FD234 Parks Operations	1,160,238	1.131 %	\$2,805		\$2,805	\$151	\$2,956
FD234 Parks Dev	14,000	0.014 %	\$34		\$34	\$2	\$36
FD234 Parks Temp & Seasonal	243,601	0.238 %	\$589		\$589	\$32	\$621
FD234 Recreation	811,832	0.792 %	\$1,963		\$1,963	\$106	\$2,069
FD234 Rec Temp & Seasonal	342,285	0.334 %	\$828		\$828	\$45	\$873
FD234 Kahle Community Center	648,581	0.632 %	\$1,568		\$1,568	\$85	\$1,653
Clerk	300,716	0.293 %	\$727		\$727		\$727
FD309 Risk Management	2,988,195	2.914 %	\$7,225		\$7,225		\$7,225
FD244 Western NV Regional Youth	8,240	0.008 %	\$20		\$20	\$1	\$21
Sheriff Records	472,713	0.461 %	\$1,143		\$1,143	\$62	\$1,205
Sheriff Cops Grant	211,514	0.206 %	\$511		\$511	\$28	\$539
Sheriff Grants	116,749	0.114 %	\$282		\$282	\$15	\$297
Public Works Engineering	15,203	0.015 %	\$37		\$37	\$2	\$39
FD324 Regional Water Fund	983,032	0.959 %	\$2,377		\$2,377	\$128	\$2,505
FD651 Effph Emergency Fund	21,350	0.021 %	\$52		\$52	\$3	\$55
FD214 St MV Accident Indigent	370,360	0.361 %	\$896		\$896	\$48	\$944
FD885 Mosquito District	1,047,570	1.022 %	\$2,533		\$2,533	\$137	\$2,670
FD326 Carson Valley Water Utility	1,703,759	1.661 %	\$4,120		\$4,120	\$222	\$4,342
FD313.829 Vehicle Maintenance	1,071,400	1.045 %	\$2,591		\$2,591	\$140	\$2,731
FD636 Minden Cap Equip	95,000	0.093 %	\$230		\$230	\$12	\$242
All Other	4,929,648	4.807 %	\$11,920		\$11,920	\$643	\$12,563
FD212 Landscape Maint Dist	20,324	0.020 %	\$49		\$49	\$3	\$52
FD234 Prom Room Tax	4,429,987	4.320 %	\$10,712		\$10,712	\$578	\$11,290
FD234 Community/Mtg Rm	265,697	0.259 %	\$642		\$642	\$35	\$677
FD235 Library Gift Fund	63,288	0.062 %	\$153		\$153	\$8	\$161
FD327-316 LT Wtr Util-Zephyr	383,163	0.374 %	\$926		\$926	\$50	\$976
FD440 Capital Projects	68,883	0.067 %	\$167		\$167	\$9	\$176
FD606 Dc Redevelopment Cap Proj	2,000	0.002 %	\$5		\$5		\$5
FD657 Eff Debt Service	1,264	0.001 %	\$3		\$3		\$3
FD234 Gym & Fitness	267,211	0.261 %	\$646		\$646	\$35	\$681
FD327-319 LT Wtr Util-Cave Rock	503,298	0.491 %	\$1,217		\$1,217	\$66	\$1,283
FD327-320 LT Wtr Util-Skyland	274,008	0.267 %	\$663		\$663	\$35	\$698
Total	102,551,545	100.000 %	\$247,970		\$247,970	\$11,728	\$259,698

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

Source:

Finance
Detail allocation of
Operating & Cap Budgets

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
County Administration	1,051,003	1.025 %	\$2,490		\$2,490		\$2,490
Economic Development	310,032	0.302 %	\$735		\$735	\$46	\$781
GIS/IT Customer Service	918,190	0.895 %	\$2,176		\$2,176		\$2,176
Assessor	844,098	0.823 %	\$2,000		\$2,000	\$125	\$2,125
Recorder	563,071	0.549 %	\$1,334		\$1,334	\$83	\$1,417
County Commissioners	467,294	0.456 %	\$1,107		\$1,107	\$69	\$1,176
Clerk-Elections	107,200	0.105 %	\$254		\$254	\$16	\$270
Tahoe General Services	253,105	0.247 %	\$600		\$600	\$37	\$637
Treasurer	515,271	0.502 %	\$1,221		\$1,221		\$1,221
Telecommunications	63,546	0.062 %	\$151		\$151	\$9	\$160
General Services	1,824,295	1.779 %	\$4,323		\$4,323		\$4,323
Technology Services	1,297,537	1.265 %	\$3,074		\$3,074		\$3,074
Human Resources	536,462	0.523 %	\$1,271		\$1,271		\$1,271
Records Management	162,526	0.158 %	\$385		\$385		\$385
Sheriff Administration	1,094,788	1.068 %	\$2,594		\$2,594	\$162	\$2,756
Sheriff Administration Services	1,265,960	1.234 %	\$3,000		\$3,000	\$187	\$3,187
Sheriff Jail	4,203,949	4.099 %	\$9,961		\$9,961	\$621	\$10,582
Sheriff-General Investigation	1,638,598	1.598 %	\$3,883		\$3,883	\$242	\$4,125
Sheriff Patrol/Traffic	446,531	0.435 %	\$1,058		\$1,058	\$66	\$1,124
Sheriff Vehicles	676,936	0.660 %	\$1,604		\$1,604	\$100	\$1,704
Sheriff Coroner	52,500	0.051 %	\$124		\$124	\$8	\$132
Sheriff Operations/Patrol	5,032,418	4.907 %	\$11,924		\$11,924	\$744	\$12,668
Tri-Net	138,377	0.135 %	\$328		\$328	\$20	\$348
Animal Care & Services	329,936	0.322 %	\$782		\$782	\$49	\$831
Court Clerk	597,301	0.582 %	\$1,415		\$1,415	\$88	\$1,503
District Court 1	331,229	0.323 %	\$785		\$785	\$49	\$834
District Court II	278,922	0.272 %	\$661		\$661	\$41	\$702
CASA	144,861	0.141 %	\$343		\$343	\$21	\$364
SAFE	107,934	0.105 %	\$256		\$256	\$16	\$272
Public Guardian Administration	114,299	0.111 %	\$271		\$271	\$17	\$288
Bailliff	297,735	0.290 %	\$705		\$705	\$44	\$749
District Attorney	2,171,467	2.117 %	\$5,145		\$5,145		\$5,145
DA Child Support	318,385	0.310 %	\$754		\$754	\$47	\$801
Public Defender	828,334	0.808 %	\$1,963		\$1,963	\$122	\$2,085
Juvenile Probation	1,243,436	1.212 %	\$2,946		\$2,946	\$184	\$3,130
JPO Detention Center	490,028	0.478 %	\$1,161		\$1,161	\$72	\$1,233
Court Computer System	266,477	0.260 %	\$631		\$631	\$39	\$670
East Fork Justice Court	562,811	0.549 %	\$1,334		\$1,334	\$83	\$1,417
Tahoe Justice Court	510,225	0.498 %	\$1,209		\$1,209	\$75	\$1,284
Alternative Sentencing	535,322	0.522 %	\$1,268		\$1,268	\$79	\$1,347
East Fork Constable	143,559	0.140 %	\$340		\$340	\$21	\$361

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	174,648	0.170 %	\$414		\$414	\$26	\$440
Security	151,312	0.148 %	\$359		\$359	\$22	\$381
Community Development Admin	368,159	0.359 %	\$872		\$872	\$54	\$926
Community Development Building Dept	586,442	0.572 %	\$1,390		\$1,390	\$87	\$1,477
Community Development Planning	550,510	0.537 %	\$1,304		\$1,304	\$81	\$1,385
Community Development Engineering	541,838	0.528 %	\$1,284		\$1,284	\$80	\$1,364
Building Services	894,192	0.872 %	\$2,119		\$2,119		\$2,119
Weed Control	703,947	0.686 %	\$1,668		\$1,668	\$104	\$1,772
FD202 NV Cooperative Ext	305,580	0.298 %	\$724		\$724	\$45	\$769
FD204 Airport	764,643	0.746 %	\$1,812		\$1,812	\$113	\$1,925
FD210 DC Water District	83,142	0.081 %	\$197		\$197	\$12	\$209
FD211 Solid Waste Management	357,284	0.348 %	\$847		\$847	\$53	\$900
FD215 Medical Asst to Indigents	1,297,884	1.266 %	\$3,075		\$3,075	\$192	\$3,267
FD216 Social Services	1,880,144	1.833 %	\$4,455		\$4,455	\$278	\$4,733
FD222 Law Library	70,532	0.069 %	\$167		\$167	\$10	\$177
FD232 Road Operating	2,068,835	2.017 %	\$4,902		\$4,902	\$306	\$5,208
FD234 Room Tax Admin	1,074,562	1.048 %	\$2,546		\$2,546	\$159	\$2,705
FD236 Tahoe/Douglas Trans Dist	154,941	0.151 %	\$367		\$367	\$23	\$390
FD240 Justice Court Admin Assess	592,744	0.578 %	\$1,404		\$1,404	\$88	\$1,492
FD242 China Spring Youth Camp	4,608,363	4.494 %	\$10,919		\$10,919	\$681	\$11,600
FD245 Erosion Control TRPA	249,888	0.244 %	\$592		\$592	\$37	\$629
FD255 911 Emergency Svcs	2,141,605	2.088 %	\$5,074		\$5,074	\$317	\$5,391
FD260 Senior Services Program	1,976,232	1.927 %	\$4,683		\$4,683	\$292	\$4,975
FD310 Self Insurance Dental	439,000	0.428 %	\$1,040		\$1,040	\$65	\$1,105
FD313.821 Vehicle Replacement	273,617	0.267 %	\$648		\$648	\$40	\$688
FD315 Ridgeview Water System	20						
FD325 Sewer Utility	1,048,507	1.022 %	\$2,484		\$2,484	\$155	\$2,639
FD405 Ad Val Capital Projects	89,652	0.087 %	\$212		\$212	\$13	\$225
FD410 County Construction	994,508	0.970 %	\$2,356		\$2,356	\$147	\$2,503
FD430 Regional Transportation	1,732,065	1.689 %	\$4,104		\$4,104	\$256	\$4,360
FD541 Co Debt/Other Resources	229,560	0.224 %	\$544		\$544	\$34	\$578
FD605 Dc Redevelopment Admin	213,305	0.208 %	\$505		\$505	\$32	\$537
FD610 Gardnerville Town	1,168,636	1.140 %	\$2,769		\$2,769	\$173	\$2,942
FD611 Gardnerville Health & San	867,501	0.846 %	\$2,055		\$2,055	\$128	\$2,183
FD620 Genoa Town	474,930	0.463 %	\$1,125		\$1,125	\$70	\$1,195
FD630 Minden Town	1,433,551	1.398 %	\$3,397		\$3,397	\$212	\$3,609
FD635 Minden Trash	553,197	0.539 %	\$1,311		\$1,311	\$82	\$1,393
FD639 Minden Wholesale Water Utly	773,429	0.754 %	\$1,833		\$1,833	\$114	\$1,947
FD640 Minden Town Water	805,956	0.786 %	\$1,910		\$1,910	\$119	\$2,029
FD650 East Fork Fire	11,742,700	11.451 %	\$27,823		\$27,823	\$1,736	\$29,559
FD653 Paramedics	15,000	0.015 %	\$36		\$36	\$2	\$38

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>
FD234 Library	1,527,927	1.490 %	\$3,620		\$3,620	\$226	\$3,846
FD234 Parks Operations	1,160,238	1.131 %	\$2,749		\$2,749	\$171	\$2,920
FD234 Parks Dev	14,000	0.014 %	\$33		\$33	\$2	\$35
FD234 Parks Temp & Seasonal	243,601	0.238 %	\$577		\$577	\$36	\$613
FD234 Recreation	811,832	0.792 %	\$1,924		\$1,924	\$120	\$2,044
FD234 Rec Temp & Seasonal	342,285	0.334 %	\$811		\$811	\$51	\$862
FD234 Kahle Community Center	648,581	0.632 %	\$1,537		\$1,537	\$96	\$1,633
Clerk	300,716	0.293 %	\$713		\$713		\$713
FD309 Risk Management	2,988,195	2.914 %	\$7,080		\$7,080		\$7,080
FD244 Western NV Regional Youth	8,240	0.008 %	\$20		\$20	\$1	\$21
Sheriff Records	472,713	0.461 %	\$1,120		\$1,120	\$70	\$1,190
Sheriff Cops Grant	211,514	0.206 %	\$501		\$501	\$31	\$532
Sheriff Grants	116,749	0.114 %	\$277		\$277	\$17	\$294
Public Works Engineering	15,203	0.015 %	\$36		\$36	\$2	\$38
FD324 Regional Water Fund	983,032	0.959 %	\$2,329		\$2,329	\$145	\$2,474
FD651 Effph Emergency Fund	21,350	0.021 %	\$51		\$51	\$3	\$54
FD214 St MV Accident Indigent	370,360	0.361 %	\$878		\$878	\$55	\$933
FD885 Mosquito District	1,047,570	1.022 %	\$2,482		\$2,482	\$155	\$2,637
FD326 Carson Valley Water Utility	1,703,759	1.661 %	\$4,037		\$4,037	\$252	\$4,289
FD313.829 Vehicle Maintenance	1,071,400	1.045 %	\$2,539		\$2,539	\$158	\$2,697
FD636 Minden Cap Equip	95,000	0.093 %	\$225		\$225	\$14	\$239
All Other	4,929,648	4.807 %	\$11,680		\$11,680	\$729	\$12,409
FD212 Landscape Maint Dist	20,324	0.020 %	\$48		\$48	\$3	\$51
FD234 Prom Room Tax	4,429,987	4.320 %	\$10,497		\$10,497	\$655	\$11,152
FD234 Community/Mtg Rm	265,697	0.259 %	\$630		\$630	\$39	\$669
FD235 Library Gift Fund	63,288	0.062 %	\$150		\$150	\$9	\$159
FD327-316 LT Wtr Util-Zephyr	383,163	0.374 %	\$908		\$908	\$57	\$965
FD440 Capital Projects	68,883	0.067 %	\$163		\$163	\$10	\$173
FD606 Dc Redevelopment Cap Proj	2,000	0.002 %	\$5		\$5		\$5
FD657 Eff Debt Service	1,264	0.001 %	\$3		\$3		\$3
FD234 Gym & Fitness	267,211	0.261 %	\$633		\$633	\$39	\$672
FD327-319 LT Wtr Util-Cave Rock	503,298	0.491 %	\$1,193		\$1,193	\$74	\$1,267
FD327-320 LT Wtr Util-Skyland	274,008	0.267 %	\$647		\$647	\$46	\$693
Total	102,551,545	100.000 %	\$242,988		\$242,988	\$13,286	\$256,274

(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	74	0.224 %	\$565		\$565	\$13	\$578
County Administration	115	0.349 %	\$878		\$878		\$878
Economic Development	76	0.230 %	\$580		\$580	\$13	\$593
GIS/IT Customer Service	168	0.509 %	\$1,282		\$1,282		\$1,282
Assessor	66	0.200 %	\$504		\$504	\$11	\$515
Recorder	58	0.176 %	\$443		\$443	\$10	\$453
Clerk	32	0.097 %	\$244		\$244		\$244
Clerk-Elections	121	0.367 %	\$924		\$924	\$21	\$945
Tahoe General Services	51	0.155 %	\$389		\$389	\$9	\$398
Treasurer	51	0.155 %	\$389		\$389		\$389
Telecommunications	93	0.282 %	\$710		\$710	\$16	\$726
General Services	338	1.025 %	\$2,580		\$2,580		\$2,580
Technology Services	309	0.937 %	\$2,359		\$2,359		\$2,359
Human Resources	79	0.240 %	\$603		\$603		\$603
Records Management	130	0.394 %	\$992		\$992		\$992
Sheriff Administration	168	0.509 %	\$1,282		\$1,282	\$29	\$1,311
Sheriff Administration Services	1,188	3.602 %	\$9,068		\$9,068	\$206	\$9,274
Sheriff-General Investigation	46	0.139 %	\$351		\$351	\$8	\$359
Sheriff Patrol/Traffic	8	0.024 %	\$61		\$61	\$1	\$62
Sheriff Vehicles	140	0.424 %	\$1,069		\$1,069	\$24	\$1,093
Sheriff Coroner	18	0.055 %	\$137		\$137	\$3	\$140
Sheriff Operations/Patrol	102	0.309 %	\$779		\$779	\$18	\$797
Tri-Net	27	0.082 %	\$206		\$206	\$5	\$211
Animal Care & Services	774	2.347 %	\$5,908		\$5,908	\$134	\$6,042
Court Clerk	112	0.340 %	\$855		\$855	\$19	\$874
District Court 1	212	0.643 %	\$1,618		\$1,618	\$37	\$1,655
District Court II	208	0.631 %	\$1,588		\$1,588	\$36	\$1,624
CASA	58	0.176 %	\$443		\$443	\$10	\$453
SAFE	32	0.097 %	\$244		\$244	\$6	\$250
Public Guardian Administration	49	0.149 %	\$374		\$374	\$9	\$383
District Attorney	279	0.846 %	\$2,130		\$2,130		\$2,130
DA Child Support	67	0.203 %	\$511		\$511	\$12	\$523
Public Defender	27	0.082 %	\$206		\$206	\$5	\$211
Juvenile Probation	121	0.367 %	\$924		\$924	\$21	\$945
JPO Detention Center	67	0.203 %	\$511		\$511	\$12	\$523
Court Computer System	194	0.588 %	\$1,481		\$1,481	\$34	\$1,515
East Fork Justice Court	190	0.576 %	\$1,450		\$1,450	\$33	\$1,483
Tahoe Justice Court	115	0.349 %	\$878		\$878	\$20	\$898
Alternative Sentencing	169	0.512 %	\$1,290		\$1,290	\$29	\$1,319
East Fork Constable	2	0.006 %	\$15		\$15		\$15
Tahoe Constable	7	0.021 %	\$53		\$53	\$1	\$54

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>
Security	7	0.021 %	\$53		\$53	\$1	\$54
Community Development Admin	159	0.482 %	\$1,214		\$1,214	\$28	\$1,242
Community Development Building Dept	39	0.118 %	\$298		\$298	\$7	\$305
Community Development Planning	125	0.379 %	\$954		\$954	\$22	\$976
Community Development Engineering	45	0.136 %	\$343		\$343	\$8	\$351
Weed Control	269	0.816 %	\$2,053		\$2,053	\$47	\$2,100
FD215 Medical Asst to Indigents	172	0.522 %	\$1,313		\$1,313	\$30	\$1,343
FD222 Law Library	16	0.049 %	\$122		\$122	\$3	\$125
FD232 Road Operating	511	1.549 %	\$3,901		\$3,901	\$89	\$3,990
FD234 Room Tax Admin	3	0.009 %	\$23		\$23	\$1	\$24
FD234 Library	1,156	3.505 %	\$8,824		\$8,824	\$201	\$9,025
FD234 Parks Operations	1,159	3.514 %	\$8,847		\$8,847	\$201	\$9,048
FD234 Parks Dev	408	1.237 %	\$3,114		\$3,114	\$71	\$3,185
FD234 Parks Temp & Seasonal	12	0.036 %	\$92		\$92	\$2	\$94
FD234 Recreation	543	1.646 %	\$4,145		\$4,145	\$94	\$4,239
FD234 Rec Temp & Seasonal	25	0.076 %	\$191		\$191	\$4	\$195
FD234 Kahle Community Center	587	1.780 %	\$4,481		\$4,481	\$102	\$4,583
FD236 Tahoe/Douglas Trans Dist	9	0.027 %	\$69		\$69	\$2	\$71
FD240 Justice Court Admin Assess	27	0.082 %	\$206		\$206	\$5	\$211
FD242 China Spring Youth Camp	1,173	3.557 %	\$8,954		\$8,954	\$204	\$9,158
FD244 Western NV Regional Youth	4	0.012 %	\$31		\$31	\$1	\$32
FD245 Erosion Control TRPA	20	0.061 %	\$153		\$153	\$3	\$156
FD255 911 Emergency Svcs	403	1.222 %	\$3,076		\$3,076	\$70	\$3,146
FD260 Senior Services Program	1,055	3.199 %	\$8,053		\$8,053	\$183	\$8,236
FD309 Risk Management	236	0.716 %	\$1,801		\$1,801		\$1,801
FD310 Self Insurance Dental	24	0.073 %	\$183		\$183	\$4	\$187
FD313.821 Vehicle Replacement	1,963	5.952 %	\$14,984		\$14,984	\$341	\$15,325
FD316 Zephyr Water Utility Dist	501	1.519 %	\$3,824		\$3,824	\$87	\$3,911
FD319 Cave Rock/Uppaway Water Sys	523	1.586 %	\$3,992		\$3,992	\$91	\$4,083
FD320 Skyland Water System	327	0.992 %	\$2,496		\$2,496	\$57	\$2,553
FD325 Sewer Utility	736	2.232 %	\$5,618		\$5,618	\$128	\$5,746
FD410 County Construction	202	0.612 %	\$1,542		\$1,542	\$35	\$1,577
FD430 Regional Transportation	108	0.327 %	\$824		\$824	\$19	\$843
FD541 Co Debt/Other Resources	15	0.045 %	\$114		\$114	\$3	\$117
FD605 Dc Redevelopment Admin	9	0.027 %	\$69		\$69	\$2	\$71
FD606 Dc Redevelopment Cap Proj	14	0.042 %	\$107		\$107	\$2	\$109
FD610 Gardnerville Town	1,229	3.727 %	\$9,381		\$9,381	\$213	\$9,594
FD611 Gardnerville Health & San	874	2.650 %	\$6,671		\$6,671	\$152	\$6,823
FD620 Genoa Town	578	1.753 %	\$4,412		\$4,412	\$100	\$4,512
FD630 Minden Town	1,139	3.454 %	\$8,694		\$8,694	\$198	\$8,892
FD636 Minden Cap Equip	42	0.127 %	\$321		\$321	\$7	\$328

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>
FD639 Minden Wholesale Water Utly	388	1.176 %	\$2,962		\$2,962	\$67	\$3,029
FD640 Minden Town Water	280	0.849 %	\$2,137		\$2,137	\$49	\$2,186
FD650 East Fork Fire	3,001	9.099 %	\$22,907		\$22,907	\$521	\$23,428
FD651 Effph Emergency Fund	3	0.009 %	\$23		\$23	\$1	\$24
FD652 Effph Equip Res	1	0.003 %	\$8		\$8		\$8
FD653 Paramedics	11	0.033 %	\$84		\$84	\$2	\$86
FD885 Mosquito District	285	0.864 %	\$2,175		\$2,175	\$49	\$2,224
All Other	887	2.690 %	\$6,771		\$6,771	\$154	\$6,925
Sheriff Jail	570	1.728 %	\$4,351		\$4,351	\$99	\$4,450
Building Services	938	2.844 %	\$7,160		\$7,160		\$7,160
FD204 Airport	456	1.383 %	\$3,481		\$3,481	\$79	\$3,560
FD214 St MV Accident Indigent	4	0.012 %	\$31		\$31	\$1	\$32
FD234 Prom Room Tax	103	0.312 %	\$786		\$786	\$18	\$804
FD326 Carson Valley Water Utility	941	2.853 %	\$7,183		\$7,183	\$163	\$7,346
FD420 Park Resident Const Tax	15	0.045 %	\$114		\$114	\$3	\$117
FD440 Capital Projects	7	0.021 %	\$53		\$53	\$1	\$54
FD635 Minden Trash	353	1.070 %	\$2,694		\$2,694	\$61	\$2,755
Sheriff Cops Grant	1	0.003 %	\$8		\$8		\$8
FD210 DC Water District	8	0.024 %	\$61		\$61	\$1	\$62
FD211 Solid Waste Management	514	1.559 %	\$3,923		\$3,923	\$89	\$4,012
FD216 Social Services	880	2.668 %	\$6,717		\$6,717	\$153	\$6,870
Public Works Utilities	2	0.006 %	\$15		\$15		\$15
FD202 NV Cooperative Ext	177	0.537 %	\$1,351		\$1,351	\$31	\$1,382
FD234 Gym & Fitness	207	0.628 %	\$1,580		\$1,580	\$36	\$1,616
FD234 Community/Mtg Rm	313	0.949 %	\$2,389		\$2,389	\$54	\$2,443
FD324 Regional Water Fund	47	0.146 %	\$358		\$358	\$6	\$364
Total	32,980	100.000 %	\$251,739		\$251,739	\$5,261	\$257,000

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

Source:

Finance
Detail allocation of
Payroll

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Assessor	900	1.548 %	\$2,613		\$2,613	\$98	\$2,711
Treasurer	538	0.925 %	\$1,562		\$1,562		\$1,562
Court Clerk	548	0.942 %	\$1,591		\$1,591	\$60	\$1,651
Tahoe General Services	315	0.542 %	\$915		\$915	\$34	\$949
East Fork Justice Court	600	1.032 %	\$1,742		\$1,742	\$66	\$1,808
Tahoe Justice Court	500	0.860 %	\$1,452		\$1,452	\$55	\$1,507
District Attorney	1,771	3.045 %	\$5,142		\$5,142		\$5,142
DA Child Support	425	0.731 %	\$1,234		\$1,234	\$46	\$1,280
District Court 1	200	0.344 %	\$581		\$581	\$22	\$603
District Court II	200	0.344 %	\$581		\$581	\$22	\$603
CASA	175	0.301 %	\$508		\$508	\$19	\$527
Juvenile Probation	1,000	1.719 %	\$2,903		\$2,903	\$109	\$3,012
JPO Detention Center	595	1.023 %	\$1,728		\$1,728	\$65	\$1,793
East Fork Constable	385	0.662 %	\$1,118		\$1,118	\$42	\$1,160
Records Management	200	0.344 %	\$581		\$581		\$581
Recorder	600	1.032 %	\$1,742		\$1,742	\$66	\$1,808
Sheriff Administration	12,255	21.072 %	\$35,582		\$35,582	\$1,338	\$36,920
County Administration	585	1.006 %	\$1,699		\$1,699		\$1,699
Human Resources	435	0.748 %	\$1,263		\$1,263		\$1,263
Community Development Admin	300	0.516 %	\$871		\$871	\$33	\$904
Community Development Building Dept	600	1.032 %	\$1,742		\$1,742	\$66	\$1,808
Community Development Planning	600	1.032 %	\$1,742		\$1,742	\$66	\$1,808
Community Development Engineering	525	0.903 %	\$1,524		\$1,524	\$57	\$1,581
GIS/IT Customer Service	900	1.548 %	\$2,613		\$2,613		\$2,613
Technology Services	745	1.281 %	\$2,163		\$2,163		\$2,163
FD255 911 Emergency Svcs	2,005	3.448 %	\$5,821		\$5,821	\$219	\$6,040
Weed Control	500	0.860 %	\$1,452		\$1,452	\$55	\$1,507
FD202 NV Cooperative Ext	153	0.263 %	\$444		\$444	\$17	\$461
FD216 Social Services	908	1.561 %	\$2,636		\$2,636	\$99	\$2,735
FD242 China Spring Youth Camp	4,260	7.325 %	\$12,369		\$12,369	\$465	\$12,834
FD260 Senior Services Program	1,611	2.770 %	\$4,677		\$4,677	\$176	\$4,853
FD313.821 Vehicle Replacement	46	0.079 %	\$134		\$134	\$5	\$139
FD316 Zephyr Water Utility Dist	187	0.322 %	\$543		\$543	\$20	\$563
FD319 Cave Rock/Uppaway Water Sys	189	0.325 %	\$549		\$549	\$21	\$570
FD320 Skyland Water System	118	0.203 %	\$343		\$343	\$13	\$356
FD325 Sewer Utility	528	0.908 %	\$1,533		\$1,533	\$58	\$1,591
FD430 Regional Transportation	127	0.218 %	\$369		\$369	\$14	\$383
FD650 East Fork Fire	7,253	12.471 %	\$21,059		\$21,059	\$792	\$21,851
FD610 Gardnerville Town	800	1.376 %	\$2,323		\$2,323	\$87	\$2,410
FD620 Genoa Town	208	0.358 %	\$604		\$604	\$23	\$627
FD630 Minden Town	713	1.226 %	\$2,070		\$2,070	\$78	\$2,148

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>
Clerk	324	0.557 %	\$941		\$941		\$941
FD309 Risk Management	85	0.146 %	\$247		\$247		\$247
Economic Development	100	0.172 %	\$290		\$290	\$11	\$301
General Services	143	0.246 %	\$415		\$415		\$415
Animal Care & Services	415	0.714 %	\$1,205		\$1,205	\$45	\$1,250
FD234 Parks Operations	715	1.229 %	\$2,076		\$2,076	\$78	\$2,154
FD234 Rec Temp & Seasonal	1,305	2.244 %	\$3,789		\$3,789	\$142	\$3,931
FD234 Parks Temp & Seasonal	561	0.965 %	\$1,629		\$1,629	\$61	\$1,690
FD234 Recreation	460	0.791 %	\$1,336		\$1,336	\$50	\$1,386
FD234 Kahle Community Center	1,008	1.733 %	\$2,927		\$2,927	\$110	\$3,037
Alternative Sentencing	448	0.770 %	\$1,301		\$1,301	\$49	\$1,350
Security	270	0.464 %	\$784		\$784	\$29	\$813
FD234 Library	1,493	2.567 %	\$4,335		\$4,335	\$163	\$4,498
Building Services	256	0.440 %	\$743		\$743		\$743
FD324 Regional Water Fund	44	0.076 %	\$128		\$128	\$5	\$133
FD326 Carson Valley Water Utility	718	1.235 %	\$2,085		\$2,085	\$78	\$2,163
FD313.829 Vehicle Maintenance	566	0.973 %	\$1,643		\$1,643	\$62	\$1,705
Public Works Engineering	10	0.017 %	\$29		\$29	\$1	\$30
FD236 Tahoe/Douglas Trans Dist	12	0.021 %	\$35		\$35	\$1	\$36
FD605 Dc Redevelopment Admin	34	0.058 %	\$99		\$99	\$4	\$103
Court Computer System	100	0.172 %	\$290		\$290	\$11	\$301
FD234 Gym & Fitness	344	0.592 %	\$999		\$999	\$38	\$1,037
FD234 Community/Mtg Rm	502	0.863 %	\$1,458		\$1,458	\$55	\$1,513
Public Works Roads	965	1.659 %	\$2,802		\$2,802	\$105	\$2,907
FD210 DC Water District	50	0.086 %	\$145		\$145	\$5	\$150
FD211 Solid Waste Management	51	0.088 %	\$148		\$148	\$6	\$154
FD611 Gardnerville Health & San	650	1.118 %	\$1,887		\$1,887	\$71	\$1,958
FD639 Minden Wholesale Water Utly	370	0.636 %	\$1,074		\$1,074	\$40	\$1,114
FD640 Minden Town Water	260	0.447 %	\$755		\$755	\$28	\$783
FD635 Minden Trash	395	0.676 %	\$1,144		\$1,144	\$42	\$1,186
Total	58,157	100.000 %	\$168,857		\$168,857	\$5,696	\$174,553

(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:

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>
FD242 China Spring Youth Camp	456,493	15.851 %	\$4,595		\$4,595	\$170	\$4,765
Public Works Administration	268,725	9.331 %	\$2,705		\$2,705	\$100	\$2,805
FD260 Senior Services Program	835,288	29.004 %	\$8,408		\$8,408	\$311	\$8,719
Sheriff Administration	455,004	15.799 %	\$4,580		\$4,580	\$169	\$4,749
FD216 Social Services	273,885	9.510 %	\$2,757		\$2,757	\$102	\$2,859
All Other	80,219	2.785 %	\$808		\$808	\$30	\$838
DA Child Support	238,765	8.291 %	\$2,403		\$2,403	\$89	\$2,492
FD234 Library	3,000	0.104 %	\$30		\$30	\$1	\$31
FD204 Airport	49,966	1.735 %	\$503		\$503	\$19	\$522
FD232 Road Operating	27,184	0.944 %	\$274		\$274	\$10	\$284
FD202 NV Cooperative Ext	1,000	0.035 %	\$10		\$10		\$10
Emergency Management	190,403	6.611 %	\$1,917		\$1,917	\$70	\$1,987
Total	2,879,932	100.000 %	\$28,990		\$28,990	\$1,071	\$30,061

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

Source:

**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>
County Commissioners	192	5.769 %	\$2,407		\$2,407	\$74	\$2,481
GIS/IT Customer Service	7	0.210 %	\$88		\$88		\$88
Clerk	5	0.150 %	\$63		\$63		\$63
Clerk-Elections	1	0.030 %	\$13		\$13		\$13
Treasurer	3	0.090 %	\$38		\$38		\$38
Telecommunications	57	1.713 %	\$714		\$714	\$22	\$736
General Services	3	0.090 %	\$38		\$38		\$38
Technology Services	37	1.112 %	\$464		\$464		\$464
Human Resources	1	0.030 %	\$13		\$13		\$13
Records Management	7	0.210 %	\$88		\$88		\$88
Sheriff Administration	290	8.714 %	\$3,635		\$3,635	\$112	\$3,747
District Attorney	3	0.090 %	\$38		\$38		\$38
Tahoe Justice Court	5	0.150 %	\$63		\$63	\$2	\$65
Alternative Sentencing	3	0.090 %	\$38		\$38	\$1	\$39
East Fork Constable	1	0.030 %	\$13		\$13		\$13
Tahoe Constable	1	0.030 %	\$13		\$13		\$13
Community Development Admin	3	0.090 %	\$38		\$38	\$1	\$39
Public Works Administration	3	0.090 %	\$38		\$38	\$1	\$39
Weed Control	5	0.150 %	\$63		\$63	\$2	\$65
FD202 NV Cooperative Ext	4	0.120 %	\$50		\$50	\$2	\$52
FD204 Airport	89	2.674 %	\$1,116		\$1,116	\$34	\$1,150
FD211 Solid Waste Management	14	0.421 %	\$175		\$175	\$5	\$180
FD232 Road Operating	86	2.584 %	\$1,078		\$1,078	\$33	\$1,111
FD234 Library	39	1.172 %	\$489		\$489	\$15	\$504
FD234 Parks Operations	270	8.113 %	\$3,384		\$3,384	\$104	\$3,488
FD234 Recreation	62	1.863 %	\$777		\$777	\$24	\$801
FD242 China Spring Youth Camp	65	1.953 %	\$815		\$815	\$25	\$840
FD245 Erosion Control TRPA	6	0.180 %	\$75		\$75	\$2	\$77
FD255 911 Emergency Svcs	21	0.631 %	\$263		\$263	\$8	\$271
FD260 Senior Services Program	34	1.022 %	\$426		\$426	\$13	\$439
FD430 Regional Transportation	3	0.090 %	\$38		\$38	\$1	\$39
FD610 Gardnerville Town	136	4.087 %	\$1,705		\$1,705	\$52	\$1,757
FD620 Genoa Town	44	1.322 %	\$552		\$552	\$17	\$569
FD630 Minden Town	136	4.087 %	\$1,705		\$1,705	\$52	\$1,757
FD650 East Fork Fire	242	7.272 %	\$3,033		\$3,033	\$93	\$3,126
FD611 Gardnerville Health & San	25	0.751 %	\$313		\$313	\$10	\$323
Animal Care & Services	2	0.060 %	\$25		\$25	\$1	\$26
Emergency Management	11	0.331 %	\$138		\$138	\$4	\$142
Court Computer System	22	0.661 %	\$276		\$276	\$8	\$284
FD653 Paramedics	40	1.202 %	\$501		\$501	\$15	\$516
Recorder	9	0.270 %	\$113		\$113	\$3	\$116

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>
Assessor	1	0.030 %	\$13		\$13		\$13
Building Services	2	0.060 %	\$25		\$25		\$25
FD327-320 LT Wtr Util-Skyland	69	2.073 %	\$865		\$865	\$27	\$892
FD327-319 LT Wtr Util-Cave Rock	122	3.666 %	\$1,529		\$1,529	\$47	\$1,576
FD327-316 LT Wtr Util-Zephyr	88	2.644 %	\$1,103		\$1,103	\$34	\$1,137
FD326 Carson Valley Water Utility	383	11.508 %	\$4,801		\$4,801	\$147	\$4,948
FD639 Minden Wholesale Water Utly	47	1.412 %	\$589		\$589	\$18	\$607
FD640 Minden Town Water	263	7.903 %	\$3,297		\$3,297	\$101	\$3,398
FD313.821 Vehicle Replacement	97	2.915 %	\$1,216		\$1,216	\$37	\$1,253
FD324 Regional Water Fund	33	0.992 %	\$414		\$414	\$13	\$427
FD325 Sewer Utility	217	6.520 %	\$2,720		\$2,720	\$83	\$2,803
FD635 Minden Trash	19	0.573 %	\$232		\$232	\$11	\$243
Total	3,328	100.000 %	\$41,716		\$41,716	\$1,254	\$42,970

(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	1,051,003	1.025 %	\$837		\$837		\$837
Economic Development	310,032	0.302 %	\$247		\$247	\$27	\$274
GIS/IT Customer Service	918,190	0.895 %	\$731		\$731		\$731
Assessor	844,098	0.823 %	\$672		\$672	\$72	\$744
Recorder	563,071	0.549 %	\$448		\$448	\$48	\$496
County Commissioners	467,294	0.456 %	\$372		\$372	\$40	\$412
Clerk-Elections	107,200	0.105 %	\$85		\$85	\$9	\$94
Tahoe General Services	253,105	0.247 %	\$202		\$202	\$22	\$224
Treasurer	515,271	0.502 %	\$410		\$410		\$410
Telecommunications	63,546	0.062 %	\$51		\$51	\$5	\$56
General Services	1,824,295	1.779 %	\$1,453		\$1,453		\$1,453
Technology Services	1,297,537	1.265 %	\$1,033		\$1,033		\$1,033
Human Resources	536,462	0.523 %	\$427		\$427		\$427
Records Management	162,526	0.158 %	\$129		\$129		\$129
Sheriff Administration	1,094,788	1.068 %	\$872		\$872	\$94	\$966
Sheriff Administration Services	1,265,960	1.234 %	\$1,008		\$1,008	\$108	\$1,116
Sheriff Jail	4,203,949	4.099 %	\$3,347		\$3,347	\$360	\$3,707
Sheriff-General Investigation	1,638,598	1.598 %	\$1,305		\$1,305	\$140	\$1,445
Sheriff Patrol/Traffic	446,531	0.435 %	\$356		\$356	\$38	\$394
Sheriff Vehicles	676,936	0.660 %	\$539		\$539	\$58	\$597
Sheriff Coroner	52,500	0.051 %	\$42		\$42	\$4	\$46
Sheriff Operations/Patrol	5,032,418	4.907 %	\$4,007		\$4,007	\$431	\$4,438
Tri-Net	138,377	0.135 %	\$110		\$110	\$12	\$122
Animal Care & Services	329,936	0.322 %	\$263		\$263	\$28	\$291
Court Clerk	597,301	0.582 %	\$476		\$476	\$51	\$527
District Court 1	331,229	0.323 %	\$264		\$264	\$28	\$292
District Court II	278,922	0.272 %	\$222		\$222	\$24	\$246
CASA	144,861	0.141 %	\$115		\$115	\$12	\$127
SAFE	107,934	0.105 %	\$86		\$86	\$9	\$95
Public Guardian Administration	114,299	0.111 %	\$91		\$91	\$10	\$101
Bailiff	297,735	0.290 %	\$237		\$237	\$26	\$263
District Attorney	2,171,467	2.117 %	\$1,729		\$1,729		\$1,729
DA Child Support	318,385	0.310 %	\$254		\$254	\$27	\$281
Public Defender	828,334	0.808 %	\$660		\$660	\$71	\$731
Juvenile Probation	1,243,436	1.212 %	\$990		\$990	\$106	\$1,096
JPO Detention Center	490,028	0.478 %	\$390		\$390	\$42	\$432
Court Computer System	266,477	0.260 %	\$212		\$212	\$23	\$235
East Fork Justice Court	562,811	0.549 %	\$448		\$448	\$48	\$496
Tahoe Justice Court	510,225	0.498 %	\$406		\$406	\$44	\$450
Alternative Sentencing	535,322	0.522 %	\$426		\$426	\$46	\$472
East Fork Constable	143,559	0.140 %	\$114		\$114	\$12	\$126

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	174,648	0.170 %	\$139		\$139	\$15	\$154
Security	151,312	0.148 %	\$120		\$120	\$13	\$133
Community Development Admin	368,159	0.359 %	\$293		\$293	\$32	\$325
Community Development Building Dept	586,442	0.572 %	\$467		\$467	\$50	\$517
Community Development Planning	550,510	0.537 %	\$438		\$438	\$47	\$485
Community Development Engineering	541,838	0.528 %	\$431		\$431	\$46	\$477
Building Services	894,192	0.872 %	\$712		\$712		\$712
Weed Control	703,947	0.686 %	\$561		\$561	\$60	\$621
FD202 NV Cooperative Ext	305,580	0.298 %	\$243		\$243	\$26	\$269
FD204 Airport	764,643	0.746 %	\$609		\$609	\$65	\$674
FD210 DC Water District	83,142	0.081 %	\$66		\$66	\$7	\$73
FD211 Solid Waste Management	357,284	0.348 %	\$284		\$284	\$31	\$315
FD215 Medical Asst to Indigents	1,297,884	1.266 %	\$1,033		\$1,033	\$111	\$1,144
FD216 Social Services	1,880,144	1.833 %	\$1,497		\$1,497	\$161	\$1,658
FD222 Law Library	70,532	0.069 %	\$56		\$56	\$6	\$62
FD232 Road Operating	2,068,835	2.017 %	\$1,647		\$1,647	\$177	\$1,824
FD234 Room Tax Admin	1,074,562	1.048 %	\$856		\$856	\$92	\$948
FD236 Tahoe/Douglas Trans Dist	154,941	0.151 %	\$123		\$123	\$13	\$136
FD240 Justice Court Admin Assess	592,744	0.578 %	\$472		\$472	\$51	\$523
FD242 China Spring Youth Camp	4,608,363	4.494 %	\$3,669		\$3,669	\$395	\$4,064
FD245 Erosion Control TRPA	249,888	0.244 %	\$199		\$199	\$21	\$220
FD255 911 Emergency Svcs	2,141,605	2.088 %	\$1,705		\$1,705	\$183	\$1,888
FD260 Senior Services Program	1,976,232	1.927 %	\$1,574		\$1,574	\$169	\$1,743
FD310 Self Insurance Dental	439,000	0.428 %	\$350		\$350	\$38	\$388
FD313.821 Vehicle Replacement	273,617	0.267 %	\$218		\$218	\$23	\$241
FD315 Ridgeview Water System	20						
FD325 Sewer Utility	1,048,507	1.022 %	\$835		\$835	\$90	\$925
FD405 Ad Val Capital Projects	89,652	0.087 %	\$71		\$71	\$8	\$79
FD410 County Construction	994,508	0.970 %	\$792		\$792	\$85	\$877
FD430 Regional Transportation	1,732,065	1.689 %	\$1,379		\$1,379	\$148	\$1,527
FD541 Co Debt/Other Resources	229,560	0.224 %	\$183		\$183	\$20	\$203
FD605 Dc Redevelopment Admin	213,305	0.208 %	\$170		\$170	\$18	\$188
FD610 Gardnerville Town	1,168,636	1.140 %	\$931		\$931	\$100	\$1,031
FD611 Gardnerville Health & San	867,501	0.846 %	\$691		\$691	\$74	\$765
FD620 Genoa Town	474,930	0.463 %	\$378		\$378	\$41	\$419
FD630 Minden Town	1,433,551	1.398 %	\$1,141		\$1,141	\$123	\$1,264
FD635 Minden Trash	553,197	0.539 %	\$440		\$440	\$47	\$487
FD639 Minden Wholesale Water Utly	773,429	0.754 %	\$616		\$616	\$66	\$682
FD640 Minden Town Water	805,956	0.786 %	\$642		\$642	\$69	\$711
FD650 East Fork Fire	11,742,700	11.451 %	\$9,350		\$9,350	\$1,006	\$10,356
FD653 Paramedics	15,000	0.015 %	\$12		\$12	\$1	\$13

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>
FD234 Library	1,527,927	1.490 %	\$1,217		\$1,217	\$131	\$1,348
FD234 Parks Operations	1,160,238	1.131 %	\$924		\$924	\$99	\$1,023
FD234 Parks Dev	14,000	0.014 %	\$11		\$11	\$1	\$12
FD234 Parks Temp & Seasonal	243,601	0.238 %	\$194		\$194	\$21	\$215
FD234 Recreation	811,832	0.792 %	\$646		\$646	\$70	\$716
FD234 Rec Temp & Seasonal	342,285	0.334 %	\$273		\$273	\$29	\$302
FD234 Kahle Community Center	648,581	0.632 %	\$516		\$516	\$56	\$572
Clerk	300,716	0.293 %	\$239		\$239		\$239
FD309 Risk Management	2,988,195	2.914 %	\$2,379		\$2,379		\$2,379
FD244 Western NV Regional Youth	8,240	0.008 %	\$7		\$7	\$1	\$8
Sheriff Records	472,713	0.461 %	\$376		\$376	\$40	\$416
Sheriff Cops Grant	211,514	0.206 %	\$168		\$168	\$18	\$186
Sheriff Grants	116,749	0.114 %	\$93		\$93	\$10	\$103
Public Works Engineering	15,203	0.015 %	\$12		\$12	\$1	\$13
FD324 Regional Water Fund	983,032	0.959 %	\$783		\$783	\$84	\$867
FD651 Effph Emergency Fund	21,350	0.021 %	\$17		\$17	\$2	\$19
FD214 St MV Accident Indigent	370,360	0.361 %	\$295		\$295	\$32	\$327
FD885 Mosquito District	1,047,570	1.022 %	\$834		\$834	\$90	\$924
FD326 Carson Valley Water Utility	1,703,759	1.661 %	\$1,357		\$1,357	\$146	\$1,503
FD313.829 Vehicle Maintenance	1,071,400	1.045 %	\$853		\$853	\$92	\$945
FD636 Minden Cap Equip	95,000	0.093 %	\$76		\$76	\$8	\$84
All Other	4,929,648	4.807 %	\$3,925		\$3,925	\$422	\$4,347
FD212 Landscape Maint Dist	20,324	0.020 %	\$16		\$16	\$2	\$18
FD234 Prom Room Tax	4,429,987	4.320 %	\$3,527		\$3,527	\$379	\$3,906
FD234 Community/Mtg Rm	265,697	0.259 %	\$212		\$212	\$23	\$235
FD235 Library Gift Fund	63,288	0.062 %	\$50		\$50	\$5	\$55
FD327-316 LT Wtr Util-Zephyr	383,163	0.374 %	\$305		\$305	\$33	\$338
FD440 Capital Projects	68,883	0.067 %	\$55		\$55	\$6	\$61
FD606 Dc Redevelopment Cap Proj	2,000	0.002 %	\$2		\$2		\$2
FD657 Eff Debt Service	1,264	0.001 %	\$1		\$1		\$1
FD234 Gym & Fitness	267,211	0.261 %	\$213		\$213	\$23	\$236
FD327-319 LT Wtr Util-Cave Rock	503,298	0.491 %	\$401		\$401	\$43	\$444
FD327-320 LT Wtr Util-Skyland	274,008	0.267 %	\$221		\$221	\$29	\$250
Total	102,551,545	100.000 %	\$81,657		\$81,657	\$7,699	\$89,356

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

Source:

Finance
Detail allocation of
Room Tax Administration

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD234 Prom Room Tax	100	100.000 %	\$34,523		\$34,523	\$1,150	\$35,673
Total	100	100.000 %	\$34,523		\$34,523	\$1,150	\$35,673

(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	81,956	0.113 %	\$44		\$44	\$3	\$47
FD541 Co Debt/Other Resources	6,117	0.008 %	\$3		\$3		\$3
FD430 Regional Transportation	836,161	1.151 %	\$452		\$452	\$26	\$478
FD410 County Construction	695,156	0.957 %	\$376		\$376	\$22	\$398
FD325 Sewer Utility	815,308	1.122 %	\$441		\$441	\$25	\$466
FD324 Regional Water Fund	849,565	1.169 %	\$459		\$459	\$26	\$485
FD320 Skyland Water System	66,691	0.092 %	\$36		\$36	\$2	\$38
FD319 Cave Rock/Uppaway Water Sys	122,871	0.169 %	\$66		\$66	\$4	\$70
FD316 Zephyr Water Utility Dist	101,020	0.139 %	\$55		\$55	\$3	\$58
FD315 Ridgeview Water System	1						
FD313.821 Vehicle Replacement	251,205	0.346 %	\$136		\$136	\$8	\$144
FD310 Self Insurance Dental	402,431	0.554 %	\$218		\$218	\$13	\$231
FD255 911 Emergency Svcs	1,913,329	2.633 %	\$1,034		\$1,034	\$60	\$1,094
FD245 Erosion Control TRPA	33,293	0.046 %	\$18		\$18	\$1	\$19
FD240 Justice Court Admin Assess	55,735	0.077 %	\$30		\$30	\$2	\$32
FD236 Tahoe/Douglas Trans Dist	113,826	0.157 %	\$62		\$62	\$4	\$66
FD232 Road Operating	1,981,350	2.726 %	\$1,071		\$1,071	\$62	\$1,133
FD222 Law Library	20,331	0.028 %	\$11		\$11	\$1	\$12
FD215 Medical Asst to Indigents	1,431,397	1.970 %	\$774		\$774	\$45	\$819
FD211 Solid Waste Management	279,811	0.385 %	\$151		\$151	\$9	\$160
FD210 DC Water District	80,071	0.110 %	\$43		\$43	\$2	\$45
FD202 NV Cooperative Ext	250,504	0.345 %	\$135		\$135	\$8	\$143
Public Works Engineering	15,758	0.022 %	\$9		\$9		\$9
Building Services	859,386	1.183 %	\$465		\$465		\$465
Community Development Engineering	518,677	0.714 %	\$280		\$280	\$16	\$296
Community Development Planning	464,945	0.640 %	\$251		\$251	\$15	\$266
Community Development Building Dept	568,844	0.783 %	\$307		\$307	\$18	\$325
Security	137,274	0.189 %	\$74		\$74	\$4	\$78
Tahoe Constable	120,342	0.166 %	\$65		\$65	\$4	\$69
East Fork Constable	143,902	0.198 %	\$78		\$78	\$4	\$82
Alternative Sentencing	519,827	0.715 %	\$281		\$281	\$16	\$297
Court Computer System	267,491	0.368 %	\$145		\$145	\$8	\$153
Public Defender	800,631	1.102 %	\$433		\$433	\$25	\$458
Bailiff	297,159	0.409 %	\$161		\$161	\$9	\$170
Public Guardian Administration	118,983	0.164 %	\$64		\$64	\$4	\$68
SAFE	110,300	0.152 %	\$60		\$60	\$3	\$63
Tri-Net	127,736	0.176 %	\$69		\$69	\$4	\$73
Sheriff Operations/Patrol	5,030,770	6.922 %	\$2,719		\$2,719	\$157	\$2,876
Sheriff Coroner	95,615	0.132 %	\$52		\$52	\$3	\$55
Sheriff Grants	115,204	0.159 %	\$62		\$62	\$4	\$66
Sheriff Vehicles	587,634	0.809 %	\$318		\$318	\$18	\$336

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>
Sheriff Patrol/Traffic	449,888	0.619 %	\$243		\$243	\$14	\$257
Sheriff-General Investigation	1,642,985	2.261 %	\$888		\$888	\$51	\$939
Sheriff Cops Grant	210,291	0.289 %	\$114		\$114	\$7	\$121
Sheriff Jail	4,236,808	5.830 %	\$2,290		\$2,290	\$132	\$2,422
Sheriff Records	454,327	0.625 %	\$246		\$246	\$14	\$260
Sheriff Administration	1,091,508	1.502 %	\$590		\$590	\$34	\$624
Records Management	147,479	0.203 %	\$80		\$80		\$80
Tahoe General Services	267,241	0.368 %	\$144		\$144	\$8	\$152
FD234 Room Tax Admin	537,436	0.740 %	\$290		\$290	\$17	\$307
FD260 Senior Services Program	1,976,956	2.720 %	\$1,069		\$1,069	\$62	\$1,131
FD204 Airport	629,056	0.866 %	\$340		\$340	\$20	\$360
FD216 Social Services	1,419,464	1.953 %	\$767		\$767	\$44	\$811
Weed Control	687,677	0.946 %	\$372		\$372	\$21	\$393
CASA	142,426	0.196 %	\$77		\$77	\$4	\$81
Community Development Admin	342,580	0.471 %	\$185		\$185	\$11	\$196
Tahoe Justice Court	465,800	0.641 %	\$252		\$252	\$15	\$267
East Fork Justice Court	582,829	0.802 %	\$315		\$315	\$18	\$333
FD242 China Spring Youth Camp	4,293,612	5.908 %	\$2,321		\$2,321	\$134	\$2,455
Juvenile Probation	1,134,048	1.560 %	\$613		\$613	\$35	\$648
JPO Detention Center	427,343	0.588 %	\$231		\$231	\$13	\$244
DA Child Support	321,126	0.442 %	\$174		\$174	\$10	\$184
District Attorney	2,163,647	2.977 %	\$1,169		\$1,169		\$1,169
District Court II	290,994	0.400 %	\$157		\$157	\$9	\$166
District Court 1	337,255	0.464 %	\$182		\$182	\$11	\$193
Court Clerk	586,937	0.808 %	\$317		\$317	\$18	\$335
Animal Care & Services	323,226	0.445 %	\$175		\$175	\$10	\$185
Sheriff Administration Services	1,087,371	1.496 %	\$588		\$588	\$34	\$622
Human Resources	527,402	0.726 %	\$285		\$285		\$285
Technology Services	1,246,439	1.715 %	\$674		\$674		\$674
General Services	1,852,395	2.549 %	\$1,001		\$1,001		\$1,001
Telecommunications	68,102	0.094 %	\$37		\$37	\$2	\$39
Treasurer	532,114	0.732 %	\$288		\$288		\$288
Clerk-Elections	76,302	0.105 %	\$41		\$41	\$2	\$43
FD309 Risk Management	3,312,426	4.558 %	\$1,790		\$1,790		\$1,790
FD244 Western NV Regional Youth	8,240	0.011 %	\$4		\$4		\$4
FD214 St MV Accident Indigent	368,944	0.508 %	\$199		\$199	\$12	\$211
Public Works Roads	425	0.001 %					
Public Works Utilities	9,559	0.013 %	\$5		\$5		\$5
FD326 Carson Valley Water Utility	1,403,451	1.931 %	\$759		\$759	\$44	\$803
County Commissioners	457,305	0.629 %	\$247		\$247	\$14	\$261
County Administration	1,022,462	1.407 %	\$553		\$553		\$553

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>
Economic Development	294,226	0.405 %	\$159		\$159	\$9	\$168
GIS/IT Customer Service	794,541	1.093 %	\$429		\$429		\$429
Assessor	766,589	1.055 %	\$414		\$414	\$24	\$438
Recorder	511,969	0.704 %	\$277		\$277	\$16	\$293
Clerk	257,227	0.354 %	\$139		\$139		\$139
FD234 Library	1,515,856	2.086 %	\$819		\$819	\$47	\$866
FD234 Parks Operations	1,172,456	1.613 %	\$634		\$634	\$37	\$671
FD234 Parks Dev	13,913	0.019 %	\$8		\$8		\$8
FD234 Parks Temp & Seasonal	248,294	0.342 %	\$134		\$134	\$8	\$142
FD234 Recreation	769,167	1.058 %	\$416		\$416	\$24	\$440
FD234 Rec Temp & Seasonal	341,564	0.470 %	\$185		\$185	\$11	\$196
FD234 Kahle Community Center	633,749	0.872 %	\$343		\$343	\$20	\$363
FD313.829 Vehicle Maintenance	1,099,465	1.513 %	\$594		\$594	\$34	\$628
FD212 Landscape Maint Dist	15,227	0.021 %	\$8		\$8		\$8
FD234 Prom Room Tax	4,514,636	6.212 %	\$2,440		\$2,440	\$141	\$2,581
FD234 Community/Mtg Rm	230,633	0.317 %	\$125		\$125	\$7	\$132
FD235 Library Gift Fund	28,021	0.039 %	\$15		\$15	\$1	\$16
FD327-316 LT Wtr Util-Zephyr	157,173	0.216 %	\$85		\$85	\$5	\$90
FD405 Ad Val Capital Projects	89,561	0.123 %	\$48		\$48	\$3	\$51
FD440 Capital Projects	68,883	0.095 %	\$37		\$37	\$2	\$39
FD234 Gym & Fitness	234,607	0.323 %	\$127		\$127	\$7	\$134
FD327-319 LT Wtr Util-Cave Rock	358,571	0.493 %	\$194		\$194	\$11	\$205
FD327-320 LT Wtr Util-Skyland	133,087	0.178 %	\$71		\$71	\$5	\$76
Total	<u>72,673,898</u>	<u>100.000 %</u>	<u>\$39,281</u>		<u>\$39,281</u>	<u>\$1,870</u>	<u>\$41,151</u>

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

Source:

Finance
Detail allocation of
Public Works

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD313.821 Vehicle Replacement	5	5.556 %	\$6,258	(\$3,079)	\$3,179	\$90	\$3,269
FD313.829 Vehicle Maintenance	5	5.556 %	\$6,258	(\$3,079)	\$3,179	\$90	\$3,269
FD232 Road Operating	5	5.556 %	\$6,258	(\$3,079)	\$3,179	\$90	\$3,269
FD236 Tahoe/Douglas Trans Dist	2	2.222 %	\$2,503	(\$1,232)	\$1,271	\$36	\$1,307
FD211 Solid Waste Management	4	4.444 %	\$5,007	(\$2,464)	\$2,543	\$72	\$2,615
FD316 Zephyr Water Utility Dist	10	11.111 %	\$12,516	(\$6,159)	\$6,357	\$180	\$6,537
FD319 Cave Rock/Uppaway Water Sys	10	11.111 %	\$12,516	(\$6,159)	\$6,357	\$180	\$6,537
FD320 Skyland Water System	10	11.111 %	\$12,516	(\$6,159)	\$6,357	\$180	\$6,537
FD326 Carson Valley Water Utility	26	28.889 %	\$32,542	(\$16,013)	\$16,529	\$469	\$16,998
FD325 Sewer Utility	10	11.111 %	\$12,516	(\$6,159)	\$6,357	\$180	\$6,537
FD430 Regional Transportation	2	2.222 %	\$2,503	(\$1,232)	\$1,271	\$36	\$1,307
FD324 Regional Water Fund	1	1.111 %	\$1,254	(\$616)	\$638	\$21	\$659
Subtotal	90	100.000 %	\$112,647	(\$55,430)	\$57,217	\$1,624	\$58,841
Direct Billed				\$55,430	\$55,430		\$55,430
Total	90	100.000 %	\$112,647	\$0	\$112,647	\$1,624	\$114,271

(A) Alloc basis: Direct Allocation to Utility Funds based on time spent

Source:

Finance
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Accounting & Financial Reporting</u>	<u>Operating & 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>
General Services	\$14,221	\$4,411	\$4,323	\$2,580	\$415		\$38	\$1,453	
County Administration	\$8,998	\$2,541	\$2,490	\$878	\$1,699			\$837	
GIS/IT Customer Service	\$9,539	\$2,220	\$2,176	\$1,282	\$2,613		\$88	\$731	
Clerk	\$3,066	\$727	\$713	\$244	\$941		\$63	\$239	
Treasurer	\$5,154	\$1,246	\$1,221	\$389	\$1,562		\$38	\$410	
Technology Services	\$12,904	\$3,137	\$3,074	\$2,359	\$2,163		\$464	\$1,033	
Human Resources	\$5,159	\$1,297	\$1,271	\$603	\$1,263		\$13	\$427	
Records Management	\$2,648	\$393	\$385	\$992	\$581		\$88	\$129	
District Attorney	\$20,604	\$5,251	\$5,145	\$2,130	\$5,142		\$38	\$1,729	
Building Services	\$13,386	\$2,162	\$2,119	\$7,160	\$743		\$25	\$712	
FD309 Risk Management	\$20,522	\$7,225	\$7,080	\$1,801	\$247			\$2,379	
County Commissioners	\$6,099	\$1,191	\$1,176	\$578			\$2,481	\$412	
Economic Development	\$2,907	\$790	\$781	\$593	\$301			\$274	
Assessor	\$8,697	\$2,151	\$2,125	\$515	\$2,711		\$13	\$744	
Recorder	\$6,018	\$1,435	\$1,417	\$453	\$1,808		\$116	\$496	
Clerk-Elections	\$1,638	\$273	\$270	\$945			\$13	\$94	
Tahoe General Services	\$3,005	\$645	\$637	\$398	\$949			\$224	
Telecommunications	\$1,879	\$162	\$160	\$726			\$736	\$56	
Sheriff Administration	\$53,863	\$2,790	\$2,756	\$1,311	\$36,920	\$4,749	\$3,747	\$966	
Sheriff Administration Services	\$17,425	\$3,226	\$3,187	\$9,274				\$1,116	
Sheriff Records	\$3,071	\$1,205	\$1,190					\$416	
Sheriff Jail	\$31,874	\$10,713	\$10,582	\$4,450				\$3,707	
Sheriff Cops Grant	\$1,386	\$539	\$532	\$8				\$186	
Sheriff-General Investigation	\$11,044	\$4,176	\$4,125	\$359				\$1,445	
Sheriff Patrol/Traffic	\$2,975	\$1,138	\$1,124	\$62				\$394	
Sheriff Vehicles	\$5,455	\$1,725	\$1,704	\$1,093				\$597	
Sheriff Grants	\$760	\$297	\$294					\$103	
Sheriff Coroner	\$507	\$134	\$132	\$140				\$46	
Sheriff Operations/Patrol	\$33,604	\$12,825	\$12,668	\$797				\$4,438	
Tri-Net	\$1,107	\$353	\$348	\$211				\$122	
Animal Care & Services	\$9,466	\$841	\$831	\$6,042	\$1,250		\$26	\$291	
Emergency Management	\$142						\$142		
Court Clerk	\$6,412	\$1,522	\$1,503	\$874	\$1,651			\$527	
District Court 1	\$4,421	\$844	\$834	\$1,655	\$603			\$292	
District Court II	\$4,051	\$710	\$702	\$1,624	\$603			\$246	
CASA	\$1,921	\$369	\$364	\$453	\$527			\$127	
SAFE	\$955	\$275	\$272	\$250				\$95	
Public Guardian Administration	\$1,131	\$291	\$288	\$383				\$101	
Bailiff	\$1,941	\$759	\$749					\$263	
DA Child Support	\$6,373	\$812	\$801	\$523	\$1,280	\$2,492		\$281	

Finance
Departmental Cost
Allocation Summary

Strategic Planning Public Works

Support

General Services	\$1,001
County Administration	\$553
GIS/IT Customer Service	\$429
Clerk	\$139
Treasurer	\$288
Technology Services	\$674
Human Resources	\$285
Records Management	\$80
District Attorney	\$1,169
Building Services	\$465
FD309 Risk Management	\$1,790
County Commissioners	\$261
Economic Development	\$168
Assessor	\$438
Recorder	\$293
Clerk-Elections	\$43
Tahoe General Services	\$152
Telecommunications	\$39
Sheriff Administration	\$624
Sheriff Administration Services	\$622
Sheriff Records	\$260
Sheriff Jail	\$2,422
Sheriff Cops Grant	\$121
Sheriff-General Investigation	\$939
Sheriff Patrol/Traffic	\$257
Sheriff Vehicles	\$336
Sheriff Grants	\$66
Sheriff Coroner	\$55
Sheriff Operations/Patrol	\$2,876
Tri-Net	\$73
Animal Care & Services	\$185
Emergency Management	
Court Clerk	\$335
District Court 1	\$193
District Court II	\$166
CASA	\$81
SAFE	\$63
Public Guardian Administration	\$68
Bailiff	\$170
DA Child Support	\$184

Finance
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Accounting & Financial Reporting</u>	<u>Operating & 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>
Public Defender	\$5,596	\$2,111	\$2,085	\$211				\$731	
Juvenile Probation	\$12,000	\$3,169	\$3,130	\$945	\$3,012			\$1,096	
JPO Detention Center	\$5,474	\$1,249	\$1,233	\$523	\$1,793			\$432	
Court Computer System	\$3,837	\$679	\$670	\$1,515	\$301		\$284	\$235	
East Fork Justice Court	\$6,971	\$1,434	\$1,417	\$1,483	\$1,808			\$496	
Tahoe Justice Court	\$5,772	\$1,301	\$1,284	\$898	\$1,507		\$65	\$450	
Alternative Sentencing	\$6,188	\$1,364	\$1,347	\$1,319	\$1,350		\$39	\$472	
East Fork Constable	\$2,123	\$366	\$361	\$15	\$1,160		\$13	\$126	
Tahoe Constable	\$1,175	\$445	\$440	\$54			\$13	\$154	
Security	\$1,845	\$386	\$381	\$54	\$813			\$133	
Community Development Admin	\$4,570	\$938	\$926	\$1,242	\$904		\$39	\$325	
Community Development Building Dept	\$5,927	\$1,495	\$1,477	\$305	\$1,808			\$517	
Community Development Planning	\$6,323	\$1,403	\$1,385	\$976	\$1,808			\$485	
Community Development Engineering	\$5,450	\$1,381	\$1,364	\$351	\$1,581			\$477	
Public Works Administration	\$2,844					\$2,805	\$39		
Public Works Roads	\$2,907				\$2,907				
Public Works Utilities	\$20			\$15					
Public Works Engineering	\$129	\$39	\$38		\$30			\$13	
Weed Control	\$8,252	\$1,794	\$1,772	\$2,100	\$1,507		\$65	\$621	
FD202 NV Cooperative Ext	\$3,865	\$779	\$769	\$1,382	\$461	\$10	\$52	\$269	
FD204 Airport	\$10,140	\$1,949	\$1,925	\$3,560		\$522	\$1,150	\$674	
FD210 DC Water District	\$751	\$212	\$209	\$62	\$150			\$73	
FD211 Solid Waste Management	\$9,247	\$911	\$900	\$4,012	\$154		\$180	\$315	
FD212 Landscape Maint Dist	\$129	\$52	\$51					\$18	
FD214 St MV Accident Indigent	\$2,447	\$944	\$933	\$32				\$327	
FD215 Medical Asst to Indigents	\$9,880	\$3,307	\$3,267	\$1,343				\$1,144	
FD216 Social Services	\$24,457	\$4,791	\$4,733	\$6,870	\$2,735	\$2,859		\$1,658	
FD222 Law Library	\$556	\$180	\$177	\$125				\$62	
FD232 Road Operating	\$22,091	\$5,272	\$5,208	\$3,990		\$284	\$1,111	\$1,824	
FD234 Room Tax Admin	\$6,722	\$2,738	\$2,705	\$24				\$948	
FD234 Prom Room Tax	\$65,406	\$11,290	\$11,152	\$804				\$3,906	\$35,673
FD234 Library	\$24,012	\$3,894	\$3,846	\$9,025	\$4,498	\$31	\$504	\$1,348	
FD234 Parks Operations	\$22,260	\$2,956	\$2,920	\$9,048	\$2,154		\$3,488	\$1,023	
FD234 Parks Dev	\$3,276	\$36	\$35	\$3,185				\$12	
FD234 Parks Temp & Seasonal	\$3,375	\$621	\$613	\$94	\$1,690			\$215	
FD234 Recreation	\$11,695	\$2,069	\$2,044	\$4,239	\$1,386		\$801	\$716	
FD234 Rec Temp & Seasonal	\$6,359	\$873	\$862	\$195	\$3,931			\$302	
FD234 Kahle Community Center	\$11,841	\$1,653	\$1,633	\$4,583	\$3,037			\$572	
FD234 Gym & Fitness	\$4,376	\$681	\$672	\$1,616	\$1,037			\$236	
FD234 Community/Mtg Rm	\$5,669	\$677	\$669	\$2,443	\$1,513			\$235	

Finance
Departmental Cost
Allocation Summary

	<u>Strategic Planning</u>	<u>Public Works</u>
	Support	
Public Defender	\$458	
Juvenile Probation	\$648	
JPO Detention Center	\$244	
Court Computer System	\$153	
East Fork Justice Court	\$333	
Tahoe Justice Court	\$267	
Alternative Sentencing	\$297	
East Fork Constable	\$82	
Tahoe Constable	\$69	
Security	\$78	
Community Development Admin	\$196	
Community Development Building Dept	\$325	
Community Development Planning	\$266	
Community Development Engineering	\$296	
Public Works Administration		
Public Works Roads		
Public Works Utilities	\$5	
Public Works Engineering	\$9	
Weed Control	\$393	
FD202 NV Cooperative Ext	\$143	
FD204 Airport	\$360	
FD210 DC Water District	\$45	
FD211 Solid Waste Management	\$160	\$2,615
FD212 Landscape Maint Dist	\$8	
FD214 St MV Accident Indigent	\$211	
FD215 Medical Asst to Indigents	\$819	
FD216 Social Services	\$811	
FD222 Law Library	\$12	
FD232 Road Operating	\$1,133	\$3,269
FD234 Room Tax Admin	\$307	
FD234 Prom Room Tax	\$2,581	
FD234 Library	\$866	
FD234 Parks Operations	\$671	
FD234 Parks Dev	\$8	
FD234 Parks Temp & Seasonal	\$142	
FD234 Recreation	\$440	
FD234 Rec Temp & Seasonal	\$196	
FD234 Kahle Community Center	\$363	
FD234 Gym & Fitness	\$134	
FD234 Community/Mtg Rm	\$132	

Finance
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Accounting & Financial Reporting</u>	<u>Operating & 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>
FD235 Library Gift Fund	\$391	\$161	\$159					\$55	
FD236 Tahoe/Douglas Trans Dist	\$2,401	\$395	\$390	\$71	\$36			\$136	
FD240 Justice Court Admin Assess	\$3,768	\$1,510	\$1,492	\$211				\$523	
FD242 China Spring Youth Camp	\$57,460	\$11,744	\$11,600	\$9,158	\$12,834	\$4,765	\$840	\$4,064	
FD244 Western NV Regional Youth	\$86	\$21	\$21	\$32				\$8	
FD245 Erosion Control TRPA	\$1,738	\$637	\$629	\$156			\$77	\$220	
FD255 911 Emergency Svcs	\$23,287	\$5,457	\$5,391	\$3,146	\$6,040		\$271	\$1,888	
FD260 Senior Services Program	\$35,133	\$5,037	\$4,975	\$8,236	\$4,853	\$8,719	\$439	\$1,743	
FD310 Self Insurance Dental	\$3,030	\$1,119	\$1,105	\$187				\$388	
FD313.821 Vehicle Replacement	\$21,757	\$698	\$688	\$15,325	\$139		\$1,253	\$241	
FD313.829 Vehicle Maintenance	\$11,975	\$2,731	\$2,697		\$1,705			\$945	
FD315 Ridgeview Water System									
FD316 Zephyr Water Utility Dist	\$11,069			\$3,911	\$563				
FD319 Cave Rock/Uppaway Water Sys	\$11,260			\$4,083	\$570				
FD320 Skyland Water System	\$9,484			\$2,553	\$356				
FD324 Regional Water Fund	\$7,914	\$2,505	\$2,474	\$364	\$133		\$427	\$867	
FD325 Sewer Utility	\$23,379	\$2,672	\$2,639	\$5,746	\$1,591		\$2,803	\$925	
FD326 Carson Valley Water Utility	\$42,392	\$4,342	\$4,289	\$7,346	\$2,163		\$4,948	\$1,503	
FD327-316 LT Wtr Util-Zephyr	\$3,506	\$976	\$965				\$1,137	\$338	
FD327-319 LT Wtr Util-Cave Rock	\$4,775	\$1,283	\$1,267				\$1,576	\$444	
FD327-320 LT Wtr Util-Skyland	\$2,609	\$698	\$693				\$892	\$250	
FD405 Ad Val Capital Projects	\$584	\$229	\$225					\$79	
FD410 County Construction	\$7,890	\$2,535	\$2,503	\$1,577				\$877	
FD420 Park Resident Const Tax	\$117			\$117					
FD430 Regional Transportation	\$13,351	\$4,414	\$4,360	\$843	\$383		\$39	\$1,527	
FD440 Capital Projects	\$503	\$176	\$173	\$54				\$61	
FD541 Co Debt/Other Resources	\$1,486	\$585	\$578	\$117				\$203	
FD605 Dc Redevelopment Admin	\$1,490	\$544	\$537	\$71	\$103			\$188	
FD606 Dc Redevelopment Cap Proj	\$121	\$5	\$5	\$109				\$2	
FD610 Gardnerville Town	\$20,712	\$2,978	\$2,942	\$9,594	\$2,410		\$1,757	\$1,031	
FD611 Gardnerville Health & San	\$14,263	\$2,211	\$2,183	\$6,823	\$1,958		\$323	\$765	
FD620 Genoa Town	\$8,532	\$1,210	\$1,195	\$4,512	\$627		\$569	\$419	
FD630 Minden Town	\$21,323	\$3,653	\$3,609	\$8,892	\$2,148		\$1,757	\$1,264	
FD635 Minden Trash	\$7,474	\$1,410	\$1,393	\$2,755	\$1,186		\$243	\$487	
FD636 Minden Cap Equip	\$893	\$242	\$239	\$328				\$84	
FD639 Minden Wholesale Water Utly	\$9,350	\$1,971	\$1,947	\$3,029	\$1,114		\$607	\$682	
FD640 Minden Town Water	\$11,161	\$2,054	\$2,029	\$2,186	\$783		\$3,398	\$711	
FD650 East Fork Fire	\$118,246	\$29,926	\$29,559	\$23,428	\$21,851		\$3,126	\$10,356	
FD651 Effph Emergency Fund	\$152	\$55	\$54	\$24				\$19	
FD652 Effph Equip Res	\$8			\$8					

Finance
Departmental Cost
Allocation Summary

	<u>Strategic Planning</u>	<u>Public Works</u>
FD235 Library Gift Fund	\$16	
FD236 Tahoe/Douglas Trans Dist	\$66	\$1,307
FD240 Justice Court Admin Assess	\$32	
FD242 China Spring Youth Camp	\$2,455	
FD244 Western NV Regional Youth	\$4	
FD245 Erosion Control TRPA	\$19	
FD255 911 Emergency Svcs	\$1,094	
FD260 Senior Services Program	\$1,131	
FD310 Self Insurance Dental	\$231	
FD313.821 Vehicle Replacement	\$144	\$3,269
FD313.829 Vehicle Maintenance	\$628	\$3,269
FD315 Ridgeview Water System		
FD316 Zephyr Water Utility Dist	\$58	\$6,537
FD319 Cave Rock/Uppaway Water Sys	\$70	\$6,537
FD320 Skyland Water System	\$38	\$6,537
FD324 Regional Water Fund	\$485	\$659
FD325 Sewer Utility	\$466	\$6,537
FD326 Carson Valley Water Utility	\$803	\$16,998
FD327-316 LT Wtr Util-Zephyr	\$90	
FD327-319 LT Wtr Util-Cave Rock	\$205	
FD327-320 LT Wtr Util-Skyland	\$76	
FD405 Ad Val Capital Projects	\$51	
FD410 County Construction	\$398	
FD420 Park Resident Const Tax		
FD430 Regional Transportation	\$478	\$1,307
FD440 Capital Projects	\$39	
FD541 Co Debt/Other Resources	\$3	
FD605 Dc Redevelopment Admin	\$47	
FD606 Dc Redevelopment Cap Proj		
FD610 Gardnerville Town		
FD611 Gardnerville Health & San		
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		

Finance
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Accounting & Financial Reporting</u>	<u>Operating & 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>
FD653 Paramedics	\$691	\$38	\$38	\$86			\$516	\$13	
FD657 Eff Debt Service	\$7	\$3	\$3					\$1	
FD885 Mosquito District	\$8,455	\$2,670	\$2,637	\$2,224				\$924	
Emergency Management	\$1,987					\$1,987			
All Other	\$37,082	\$12,563	\$12,409	\$6,925		\$838		\$4,347	
Subtotal	\$1,245,577	\$259,698	\$256,274	\$257,000	\$174,553	\$30,061	\$42,970	\$89,356	\$35,673
Direct Billed	\$55,430								
Total	\$1,301,007	\$259,698	\$256,274	\$257,000	\$174,553	\$30,061	\$42,970	\$89,356	\$35,673

Finance
Departmental Cost
Allocation Summary

	<u>Strategic Planning Support</u>	<u>Public Works</u>
FD653 Paramedics		
FD657 Eff Debt Service		
FD885 Mosquito District		
Emergency Management		
All Other		
Subtotal	<u>\$41,151</u>	<u>\$58,841</u>
Direct Billed		<u>\$55,430</u>
Total	<u>\$41,151</u>	<u>\$114,271</u>