

DOUGLAS COUNTY, NEVADA

2 CFR 200 COST ALLOCATION PLAN
(formerly OMB A-87)

Fiscal Year 2016
Prepared March 18, 2017

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COST ALLOCATION METHODOLOGY

INTRODUCTION

The cost allocation plan was prepared in accordance with the 2CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. 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, 2016. Statistics used to allocate costs were taken from FY2016 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 methodology was used to distribute costs among central services and to programs that receive benefits. The double step-down method initially requires a sequential ordering of central service departments. Department indirect cost allocations are then made in the order elected to all benefiting programs, including cross allocations to other central services. To ensure 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 or required by 2 CFR Part 200), plus all allocated costs from all 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 detail allocation schedule.

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 2 CFR Part 200 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 2016 (July 1, 2015 through June 30, 2016) are allowable in accordance with the requirements of 2 CFR 200 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: _____

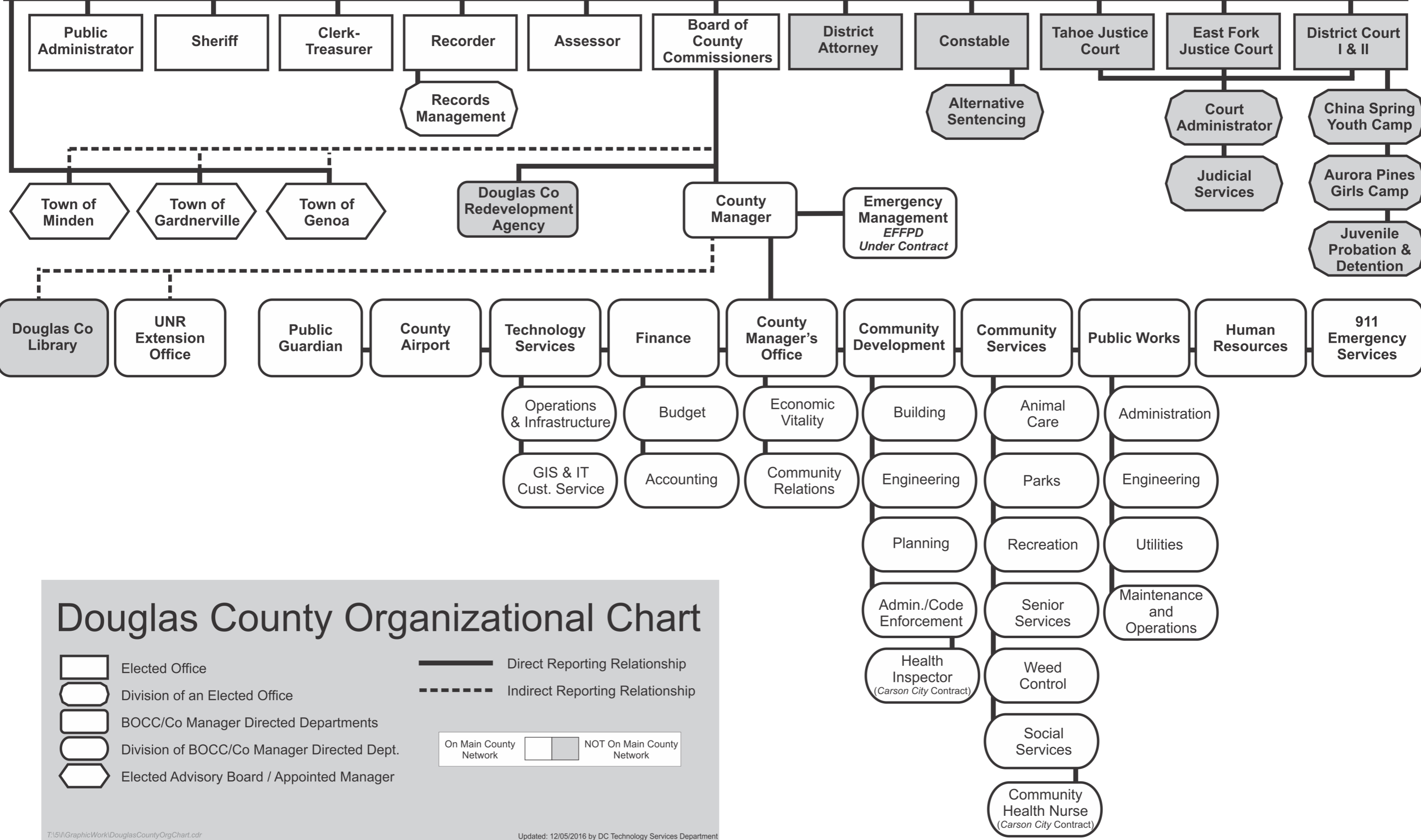
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Date of Execution: _____

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Douglas County Electorate



Douglas County Organizational Chart

- Elected Office
- Division of an Elected Office
- BOCC/Co Manager Directed Departments
- Division of BOCC/Co Manager Directed Dept.
- Elected Advisory Board / Appointed Manager
- Direct Reporting Relationship
- Indirect Reporting Relationship
- On Main County Network NOT On Main County Network

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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>Telecommunica tions</u>	<u>Sheriff Admin</u>	<u>Sheriff Admin Svcs</u>
Building Charge	\$8,023			\$10,153			\$7,749	\$3,660	\$153,524	
Equipment Charge				\$8,763						
General Services	\$2,240			\$32,853	\$4,848	\$8,817	\$2,666	\$12,935	\$8,840	\$9,295
County Administration	\$3,826	\$1,665	\$2,884	\$6,322	\$3,390	\$534	\$2,061	\$463	\$8,763	\$10,456
GIS/IT Customer Service Clerk				\$48,556	\$990				\$73,717	
Treasurer	\$114	\$17	\$111	\$116	\$6,499	\$294	\$83	\$106	\$6,620	\$8,499
Technology Services	\$2,042	\$2,374	\$2,374	\$34,795	\$16,061	\$3,000	\$8,604	\$176,012	\$269,622	\$1,720
Human Resources		\$583	\$583	\$6,120	\$5,482		\$4,010		\$141,123	\$3,872
Records Management				\$350	\$16,743				\$8,930	
District Attorney	\$75,344		\$16,665	\$8,450	\$8,450	\$8,919			\$16,665	
Building Services	\$11,417			\$14,448				\$3,010	\$229,620	
FD309 Risk Management		\$291	\$291	\$2,618	\$1,599		\$916		\$35,636	
Finance	\$4,154	\$1,112	\$2,534	\$7,883	\$5,327	\$1,991	\$2,892	\$3,643	\$60,172	\$17,496
Subtotal	<u>\$107,160</u>	<u>\$6,042</u>	<u>\$25,442</u>	<u>\$181,718</u>	<u>\$69,680</u>	<u>\$23,555</u>	<u>\$28,981</u>	<u>\$199,829</u>	<u>\$1,013,669</u>	<u>\$51,338</u>
Proposed Costs	\$107,160	\$6,042	\$25,442	\$181,718	\$69,680	\$23,555	\$28,981	\$199,829	\$1,013,669	\$51,338

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 Charge										
Equipment Charge										
General Services		\$7,698								
County Administration	\$3,553	\$33,651	\$1,766	\$13,173	\$5,096	\$4,613	\$811	\$647	\$40,945	\$960
GIS/IT Customer Service Clerk										
Treasurer	\$2	\$7,544	\$2	\$97	\$10	\$261		\$40	\$201	\$47
Technology Services	\$2,130	\$4,333	\$516	\$7,961	\$13,524	\$464	\$695	\$926	\$5,247	\$747
Human Resources	\$6,322	\$12,259	\$347	\$3,191	\$1,040		\$174		\$7,972	\$174
Records Management										
District Attorney				\$11,031						
Building Services		\$20,765								
FD309 Risk Management										
Finance	\$2,828	\$29,437	\$1,313	\$10,365	\$3,834	\$4,848	\$685	\$775	\$32,246	\$993
Subtotal	\$14,835	\$115,687	\$3,944	\$45,818	\$23,504	\$10,186	\$2,365	\$2,388	\$86,611	\$2,921
Proposed Costs	\$14,835	\$115,687	\$3,944	\$45,818	\$23,504	\$10,186	\$2,365	\$2,388	\$86,611	\$2,921

Douglas County, Nevada
Allocated Costs by Department

Central Service Departments	<u>Animal Care/Svcs</u>	<u>Emergency Mgmt</u>	<u>Court Clerk</u>	<u>Judicial Services</u>	<u>District Court 1</u>	<u>District Court II</u>	<u>CASA</u>	<u>SAFE</u>	<u>Public Guardian Admin</u>	<u>Pubic Administrator</u>
Building Charge					\$11,102	\$11,099	\$2,019			
Equipment Charge										
General Services	\$21,977	\$120	\$3,578		\$1,267	\$1,108	\$384		\$125	
County Administration	\$5,375		\$2,618	\$1,885	\$3,233	\$2,198	\$1,082	\$816	\$1,079	\$166
GIS/IT Customer Service Clerk	\$15,420				\$1,604				\$437	
Treasurer	\$7,935		\$6,608	\$28	\$515	\$377	\$138	\$50	\$134	
Technology Services	\$14,256	\$1,778	\$4,971	\$1,630	\$1,989	\$1,989	\$2,005		\$1,375	\$518
Human Resources	\$5,806	\$347	\$3,582	\$1,168	\$1,168	\$4,624	\$1,217		\$197	
Records Management	\$20		\$19,447			\$75	\$1,265			
District Attorney	\$3,286		\$4,929		\$1,643	\$1,643	\$13,614			
Building Services	\$26,603				\$16,881	\$16,880	\$3,071			
FD309 Risk Management	\$1,207		\$1,439	\$581	\$581	\$581	\$509			
Finance	\$10,438	\$349	\$4,532	\$2,145	\$4,657	\$4,080	\$1,982	\$850	\$1,436	\$121
Subtotal	<u>\$112,323</u>	<u>\$2,594</u>	<u>\$51,704</u>	<u>\$7,437</u>	<u>\$44,640</u>	<u>\$44,654</u>	<u>\$27,286</u>	<u>\$1,716</u>	<u>\$4,783</u>	<u>\$805</u>
Proposed Costs	\$112,323	\$2,594	\$51,704	\$7,437	\$44,640	\$44,654	\$27,286	\$1,716	\$4,783	\$805

Douglas County, Nevada
Allocated Costs by Department

Central Service Departments	<u>Bailiff</u>	<u>DA Child Support</u>	<u>Public Defender</u>	<u>Juvenile Probation</u>	<u>JPO Detention Ctr</u>	<u>Court Computer Svstem</u>	<u>E Fork Justice Court</u>	<u>Tahoe Justice Court</u>	<u>Alternative Sentencing</u>	<u>E Fork Constable</u>
Building Charge				\$7,588	\$18,919		\$7,371	\$13,597	\$1,802	\$456
Equipment Charge										
General Services		\$10,393		\$40,401	\$4,863		\$4,571	\$6,018	\$1,458	
County Administration	\$2,449	\$2,536	\$6,244	\$8,179	\$3,353	\$2,283	\$4,499	\$3,904	\$4,389	\$1,203
GIS/IT Customer Service Clerk		\$9,590								
Treasurer		\$144	\$59	\$6,687	\$126	\$350	\$6,756	\$6,622	\$6,667	\$6,361
Technology Services		\$3,798		\$9,516	\$4,629	\$1,225	\$5,316	\$5,330	\$4,994	\$3,264
Human Resources	\$520	\$4,185		\$5,836	\$4,729	\$583	\$3,783	\$2,919	\$4,962	\$2,246
Records Management		\$1,881		\$593			\$104,629	\$1,694		
District Attorney		\$26,289		\$17,604	\$939					
Building Services		\$5,327		\$11,540	\$25,815		\$29,763		\$2,741	\$1,014
FD309 Risk Management		\$1,236		\$2,908	\$1,594	\$291	\$1,884	\$1,454	\$1,439	\$1,120
Finance	\$1,850	\$5,471	\$5,125	\$11,627	\$4,920	\$4,702	\$7,172	\$5,760	\$6,563	\$2,126
Subtotal	<u>\$4,819</u>	<u>\$70,850</u>	<u>\$11,428</u>	<u>\$122,479</u>	<u>\$69,887</u>	<u>\$9,434</u>	<u>\$175,744</u>	<u>\$47,298</u>	<u>\$35,015</u>	<u>\$17,790</u>
Proposed Costs	\$4,819	\$70,850	\$11,428	\$122,479	\$69,887	\$9,434	\$175,744	\$47,298	\$35,015	\$17,790

Douglas County, Nevada
Allocated Costs by Department

Central Service Departments	<u>Tahoe Constable</u>	<u>Security</u>	<u>Comm Dev Admin</u>	<u>Comm Dev Bldg Dept</u>	<u>Comm Dev Planning</u>	<u>Comm Dev Eng</u>	<u>Public Works Admin</u>	<u>Public Works Roads</u>	<u>PW Utilities</u>	<u>PW Engineering</u>
Building Charge	\$239		\$31,061							
Equipment Charge										
General Services	\$13,596		\$57,241				\$15,254		\$67,482	
County Administration	\$932	\$924	\$5,963	\$9,406	\$7,211	\$7,869		\$6,560	\$2	\$192
GIS/IT Customer Service				\$988	\$44,315	\$21,133			\$25,374	
Clerk			\$8,748		\$9,154		\$6,561			
Treasurer	\$6,359	\$8	\$346	\$6,440	\$6,588	\$6,446	\$2	\$2	\$4	
Technology Services	\$359	\$5,409	\$11,746	\$16,165	\$18,691	\$12,704	\$1,933	\$20,136	\$2,611	\$1,463
Human Resources		\$1,575	\$3,494	\$7,246	\$12,537	\$3,452	\$224	\$8,298	\$99	\$108
Records Management			\$1,569				\$1,610			
District Attorney		\$1,643	\$31,218	\$9,154	\$23,002	\$23,002	\$4,929		\$21,360	\$19,247
Building Services			\$33,747				\$13,438			
FD309 Risk Management		\$785	\$1,163	\$2,035	\$1,744	\$1,527		\$2,806		\$29
Finance	\$1,008	\$1,595	\$5,553	\$5,937	\$5,554	\$5,405	\$158	\$2,833	\$18	\$121
Subtotal	<u>\$22,493</u>	<u>\$11,939</u>	<u>\$191,849</u>	<u>\$57,371</u>	<u>\$128,796</u>	<u>\$81,538</u>	<u>\$44,109</u>	<u>\$40,635</u>	<u>\$116,950</u>	<u>\$21,160</u>
Proposed Costs	\$22,493	\$11,939	\$191,849	\$57,371	\$128,796	\$81,538	\$44,109	\$40,635	\$116,950	\$21,160

Douglas County, Nevada
Allocated Costs by Department

Central Service Departments	<u>Weed Control</u>	<u>FD202 NV Coop Ext</u>	<u>FD204 Airport</u>	<u>FD210 DC Water Dist</u>	<u>FD211 Solid Waste</u>	<u>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>
Building Charge										
Equipment Charge										
General Services	\$952		\$7,783					\$237	\$7,301	
County Administration	\$8,996	\$2,075	\$6,510	\$454	\$2,669	\$121		\$5,401	\$19,283	\$177
GIS/IT Customer Service Clerk			\$11,238						\$1,908	
Treasurer	\$6,853	\$7,301	\$11,282	\$429	\$4,663	\$33	\$4	\$9,757	\$9,224	\$141
Technology Services	\$11,046	\$3,851	\$2,910	\$1,486	\$1,486				\$20,930	
Human Resources	\$5,433	\$1,067		\$321	\$337				\$12,396	
Records Management									\$6,790	
District Attorney	\$3,286		\$8,216	\$3,052					\$6,572	\$939
Building Services		\$10,168	\$6,816						\$15,978	
FD309 Risk Management	\$1,599	\$445		\$160	\$160				\$2,719	
Finance	\$8,284	\$4,143	\$28,168	\$518	\$9,532	\$143	\$18	\$7,746	\$26,462	\$558
Subtotal	<u>\$46,449</u>	<u>\$29,050</u>	<u>\$84,527</u>	<u>\$6,420</u>	<u>\$18,847</u>	<u>\$297</u>	<u>\$22</u>	<u>\$23,141</u>	<u>\$131,167</u>	<u>\$1,815</u>
Proposed Costs	\$46,449	\$29,050	\$84,527	\$6,420	\$18,847	\$297	\$22	\$23,141	\$131,167	\$1,815

Douglas County, Nevada
Allocated Costs by Department

Central Service Departments	<u>FD232 Road Op</u>	<u>FD234 Room Tax Admin</u>	<u>FD234 Prom Room Tx</u>	<u>FD234 Library</u>	<u>FD234 Parks Op</u>	<u>FD234 Parks Dev</u>	<u>FD234 Parks Temp</u>	<u>FD234 Recreation</u>	<u>FD234 Rec Temp</u>	<u>FD234 Kahle Comm Ctr</u>
Building Charge	\$232									
Equipment Charge										
General Services				\$2,345	\$452			\$5,260		
County Administration	\$13,294	\$4,165		\$11,619	\$14,322		\$5,642	\$9,177	\$11,848	\$11,820
GIS/IT Customer Service Clerk	\$12,156			\$990	\$30,603					
Treasurer	\$9,158	\$16,376	\$24,235	\$9,546	\$8,789	\$409	\$28	\$7,361	\$6	\$7,561
Technology Services	\$882			\$12,498	\$18,155		\$11,501	\$31,087	\$25,516	\$21,528
Human Resources	\$1,485			\$12,590	\$11,233		\$5,063	\$5,340	\$7,616	\$9,882
Records Management								\$51		
District Attorney	\$8,215									
Building Services	\$1,907			\$37,115						
FD309 Risk Management				\$4,356	\$2,079		\$1,687	\$1,433	\$3,795	\$2,931
Finance	\$19,083	\$3,308	\$23,980	\$28,537	\$25,422	\$2,159	\$3,233	\$12,195	\$6,179	\$12,716
Subtotal	<u>\$66,412</u>	<u>\$23,849</u>	<u>\$48,215</u>	<u>\$119,596</u>	<u>\$111,055</u>	<u>\$2,568</u>	<u>\$27,154</u>	<u>\$71,904</u>	<u>\$54,960</u>	<u>\$66,438</u>
Proposed Costs	\$66,412	\$23,849	\$48,215	\$119,596	\$111,055	\$2,568	\$27,154	\$71,904	\$54,960	\$66,438

Douglas County, Nevada
Allocated Costs by Department

Central Service Departments	<u>FD234 Gym/Fitness</u>	<u>FD234 Comm/Mtg Rm</u>	<u>FD235 Library Gift</u>	<u>FD236 T/D Trans Dist</u>	<u>FD240 Jst Cr Admin Ass</u>	<u>FD242 China Spring</u>	<u>FD244 WNRYS</u>	<u>FD245 Erosion Con TRPA</u>	<u>FD255 911 Emergency</u>	<u>FD260 Senior Svc</u>
Building Charge									\$3,033	
Equipment Charge										
General Services						\$4,846			\$448	\$5,536
County Administration	\$5,252	\$6,537	\$113	\$1,237	\$552	\$35,547	\$449	\$771	\$28,482	\$29,964
GIS/IT Customer Service Clerk						\$1,413			\$23,041	\$1,908
Treasurer	\$818	\$1,201	\$275	\$810	\$1,573	\$4,083	\$1,410	\$615	\$2,991	\$8,925
Technology Services	\$7,021	\$9,229		\$808		\$34,455		\$179	\$46,786	\$41,284
Human Resources	\$10,348	\$3,051		\$82		\$48,772			\$18,956	\$14,424
Records Management										
District Attorney						\$9,858				\$469
Building Services									\$9,269	
FD309 Risk Management	\$1,001	\$1,459		\$40		\$13,086			\$5,824	\$5,626
Finance	\$7,222	\$9,721	\$1,094	\$1,602	\$818	\$57,870	\$396	\$2,065	\$23,455	\$38,894
Subtotal	<u>\$31,662</u>	<u>\$31,198</u>	<u>\$1,482</u>	<u>\$4,579</u>	<u>\$2,943</u>	<u>\$209,930</u>	<u>\$2,255</u>	<u>\$3,630</u>	<u>\$162,285</u>	<u>\$147,321</u>
Proposed Costs	\$31,662	\$31,198	\$1,482	\$4,579	\$2,943	\$209,930	\$2,255	\$3,630	\$162,285	\$147,321

Douglas County, Nevada
Allocated Costs by Department

Central Service Departments	<u>FD310 Self Ins Dental</u>	<u>FD313.821 Vehicle Replac</u>	<u>FD313.829 Vehicle Maint</u>	<u>FD314 Water Utility</u>	<u>FD315 Ridgeview Wtr</u>	<u>FD316 Zephyr Wtr</u>	<u>FD319 Cave Rock Wtr</u>	<u>FD320 Skyland Wtr</u>	<u>FD324 Regional Wtr</u>	<u>FD325 Sewer Utility</u>
Building Charge			\$3,626							
Equipment Charge										
General Services										
County Administration	\$3,080	\$2,221	\$13,809						\$7,708	\$12,616
GIS/IT Customer Service Clerk										
Treasurer	\$1,610	\$968	\$3,893		\$31	\$6,390	\$6,375	\$6,369	\$7,270	\$15,864
Technology Services		\$1,192	\$13,148	\$1,132	\$179	\$179	\$179	\$179	\$1,453	\$12,076
Human Resources		\$306	\$4,193						\$387	\$3,670
Records Management										
District Attorney							\$3,286			
Building Services			\$29,741							
FD309 Risk Management		\$139	\$1,631						\$154	\$1,518
Finance	\$2,743	\$7,824	\$28,603			\$5,797	\$5,733	\$5,706	\$7,040	\$18,914
Subtotal	<u>\$7,433</u>	<u>\$12,650</u>	<u>\$98,644</u>	<u>\$1,132</u>	<u>\$210</u>	<u>\$12,366</u>	<u>\$15,573</u>	<u>\$12,254</u>	<u>\$24,012</u>	<u>\$64,658</u>
Proposed Costs	\$7,433	\$12,650	\$98,644	\$1,132	\$210	\$12,366	\$15,573	\$12,254	\$24,012	\$64,658

Douglas County, Nevada
Allocated Costs by Department

Central Service Departments	<u>FD326 Carson Vally Wtr</u>	<u>FD327 LT Wtr Ut Zephyr</u>	<u>FD327 LT Wtr Ut Cave Rock</u>	<u>FD327 LT Wtr Ut Skyland</u>	<u>FD405 Ad Val Cap Proj</u>	<u>FD410 County Const</u>	<u>FD420 Park Res Const Tx</u>	<u>FD430 Regional Trans</u>	<u>FD440 Cap Projects</u>	<u>FD541 Co Debt</u>
Building Charge										
Equipment Charge										
General Services										
County Administration	\$16,696	\$3,492	\$4,125	\$2,320	\$713	\$4,617	\$21	\$9,576		\$7
GIS/IT Customer Service Clerk								\$291		
Treasurer	\$17,340	\$2,805	\$2,754	\$2,400	\$7,196	\$3,599	\$152	\$15,768	\$2,262	\$3,802
Technology Services	\$16,518	\$4,095	\$4,226	\$3,156				\$2,930		
Human Resources	\$6,290	\$1,305	\$1,364	\$916				\$1,050		
Records Management										
District Attorney								\$3,286		
Building Services										
FD309 Risk Management	\$2,550	\$547	\$570	\$382				\$437		
Finance	\$27,814	\$4,113	\$4,862	\$1,938	\$557	\$8,960	\$706	\$9,737	\$74	\$1,187
Subtotal	<u>\$87,208</u>	<u>\$16,357</u>	<u>\$17,901</u>	<u>\$11,112</u>	<u>\$8,466</u>	<u>\$17,176</u>	<u>\$879</u>	<u>\$43,075</u>	<u>\$2,336</u>	<u>\$4,996</u>
Proposed Costs	\$87,208	\$16,357	\$17,901	\$11,112	\$8,466	\$17,176	\$879	\$43,075	\$2,336	\$4,996

Douglas County, Nevada
Allocated Costs by Department

Central Service Departments	<u>FD605 Dc Redev</u>	<u>FD606 Dc Redev Cap Proj</u>	<u>FD610 G'ville Town</u>	<u>FD611 G'ville San</u>	<u>FD613 G'ville Debt</u>	<u>FD620 Genoa Town</u>	<u>FD630 Minden Town</u>	<u>FD635 Minden Trash</u>	<u>FD636 Minden Cap</u>	<u>FD639 Minden Wtr Uty</u>
Building Charge										
Equipment Charge										
General Services			\$3,882			\$1,633				
County Administration	\$693	\$156	\$3,445	\$3,081		\$1,502	\$4,942	\$1,469		\$2,870
GIS/IT Customer Service Clerk			\$7,633			\$990	\$3,958			
Treasurer	\$2,474	\$4,473	\$10,407	\$9,915		\$8,113	\$10,107	\$8,340	\$2,930	\$2,739
Technology Services	\$721		\$19,268	\$13,226		\$6,159	\$24,359	\$7,936	\$881	\$8,226
Human Resources	\$199		\$12,714	\$3,939		\$1,214	\$23,772	\$2,306		\$2,159
Records Management										
District Attorney	\$1,643	\$1,643								
Building Services										
FD309 Risk Management	\$99		\$2,326	\$1,963		\$604	\$2,794	\$1,149		\$1,076
Finance	\$926	\$114	\$21,795	\$16,247		\$8,661	\$25,346	\$7,905	\$514	\$10,056
Subtotal	<u>\$6,755</u>	<u>\$6,386</u>	<u>\$81,470</u>	<u>\$48,371</u>		<u>\$28,876</u>	<u>\$95,573</u>	<u>\$29,105</u>	<u>\$4,325</u>	<u>\$27,126</u>
Proposed Costs	\$6,755	\$6,386	\$81,470	\$48,371		\$28,876	\$95,573	\$29,105	\$4,325	\$27,126

Douglas County, Nevada
Allocated Costs by Department

Central Service Departments	<u>FD640 Minden Twn Wtr</u>	<u>FD650 East Fork Fire District</u>	<u>FD651 Effph Emergency</u>	<u>FD652 Effph Equip</u>	<u>FD653 Paramedics</u>	<u>FD657 Eff Debt Svc</u>	<u>FD885 Mosquito Dist</u>	<u>Emergency Mgmt</u>	<u>All Other</u>	<u>Subtotal</u>
Building Charge									\$136,257	\$431,510
Equipment Charge										\$8,763
General Services		\$5,130							\$15,641	\$401,474
County Administration	\$1,984	\$39,918	\$295				\$47,337			\$667,299
GIS/IT Customer Service		\$16,044					\$3,181	\$36,540		\$366,676
Clerk		\$3,500							\$4,665	\$64,783
Treasurer	\$16,421	\$18,643	\$451			\$31	\$652		\$3,361	\$468,177
Technology Services	\$5,572	\$159,304					\$1,754	\$178	\$659	\$1,324,470
Human Resources	\$1,518	\$67,042					\$197			\$581,094
Records Management										\$165,647
District Attorney										\$399,491
Building Services									\$256,170	\$833,244
FD309 Risk Management	\$756	\$5,310								\$140,669
Finance	\$8,918	\$123,974	\$500		\$50	\$10	\$5,970		\$7,954	\$1,055,385
Subtotal	<u>\$35,169</u>	<u>\$438,865</u>	<u>\$1,246</u>		<u>\$50</u>	<u>\$41</u>	<u>\$59,091</u>	<u>\$36,718</u>	<u>\$424,707</u>	<u>\$6,908,682</u>
Proposed Costs	\$35,169	\$438,865	\$1,246		\$50	\$41	\$59,091	\$36,718	\$424,707	\$6,908,682

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

Central Service Departments	<u>Direct Billed</u>	<u>Unallocated</u>	<u>Total</u>
Building Charge			\$431,510
Equipment Charge			\$8,763
General Services		\$1,308,516	\$1,709,990
County Administration		\$1,901	\$669,200
GIS/IT Customer Service		\$573,249	\$939,925
Clerk		\$319,545	\$384,328
Treasurer		\$252,503	\$720,680
Technology Services			\$1,324,470
Human Resources			\$581,094
Records Management			\$165,647
District Attorney	\$15,760	\$1,610,759	\$2,026,010
Building Services			\$833,244
FD309 Risk Management	\$15,917	\$2,479,725	\$2,636,311
Finance	\$29,761		\$1,085,146
Subtotal	<u>\$61,438</u>	<u>\$6,546,198</u>	<u>\$13,516,318</u>
Proposed Costs	\$61,438	\$6,546,198	\$13,516,318

Douglas County, Nevada
Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Building Charge		\$527,328	
Equipment Charge		\$206,240	
General Services	\$1,847,070		
County Administration	\$1,201,036	(\$490,762)	
GIS/IT Customer Service	\$861,459		
Clerk	\$430,072		
Treasurer	\$630,024	(\$111,444)	
Technology Services	\$1,330,901	\$76,531	
Human Resources	\$508,799		
Records Management	\$161,714		
District Attorney	\$2,250,296	(\$203,911)	
Building Services	\$891,275		
FD309 Risk Management	\$2,597,105		
Finance	\$802,585		
County Commissioners			\$107,160
Project Management			\$6,042
Economic Development			\$25,442
Assessor			\$181,718
Recorder			\$69,680
Clerk-Elections			\$23,555
Tahoe General Services			\$28,981
Telecommunications			\$199,829
Sheriff Administration			\$1,013,669
Sheriff Administration Services			\$51,338
Sheriff Records			\$14,835
Sheriff Jail			\$115,687
Sheriff Cops Grant			\$3,944
Sheriff-General Investigation			\$45,818
Sheriff Patrol/Traffic			\$23,504
Sheriff Vehicles			\$10,186
Sheriff Grants			\$2,365
Sheriff Coroner			\$2,388
Sheriff Operations/Patrol			\$86,611
Tri-Net			\$2,921
Animal Care & Services			\$112,323
Emergency Management			\$2,594
Court Clerk			\$51,704
Judicial Services			\$7,437
District Court 1			\$44,640
District Court II			\$44,654
CASA			\$27,286
SAFE			\$1,716

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

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Public Guardian Administration			\$4,783
Public Administrator			\$805
Bailiff			\$4,819
DA Child Support			\$70,850
Public Defender			\$11,428
Juvenile Probation			\$122,479
JPO Detention Center			\$69,887
Court Computer System			\$9,434
East Fork Justice Court			\$175,744
Tahoe Justice Court			\$47,298
Alternative Sentencing			\$35,015
East Fork Constable			\$17,790
Tahoe Constable			\$22,493
Security			\$11,939
Community Development Admin			\$191,849
Community Development Building Dept			\$57,371
Community Development Planning			\$128,796
Community Development Engineering			\$81,538
Public Works Administration			\$44,109
Public Works Roads			\$40,635
Public Works Utilities			\$116,950
Public Works Engineering			\$21,160
Weed Control			\$46,449
FD202 NV Cooperative Ext			\$29,050
FD204 Airport			\$84,527
FD210 DC Water District			\$6,420
FD211 Solid Waste Management			\$18,847
FD212 Landscape Maint Dist			\$297
FD214 St MV Accident Indigent			\$22
FD215 Medical Asst to Indigents			\$23,141
FD216 Social Services			\$131,167
FD222 Law Library			\$1,815
FD232 Road Operating			\$66,412
FD234 Room Tax Admin			\$23,849
FD234 Prom Room Tax			\$48,215
FD234 Library			\$119,596
FD234 Parks Operations			\$111,055
FD234 Parks Dev			\$2,568
FD234 Parks Temp & Seasonal			\$27,154
FD234 Recreation			\$71,904
FD234 Rec Temp & Seasonal			\$54,960
FD234 Kahle Community Center			\$66,438
FD234 Gym & Fitness			\$31,662

Douglas County, Nevada
Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
FD234 Community/Mtg Rm			\$31,198
FD235 Library Gift Fund			\$1,482
FD236 Tahoe/Douglas Trans Dist			\$4,579
FD240 Justice Court Admin Assess			\$2,943
FD242 China Spring Youth Camp			\$209,930
FD244 Western NV Regional Youth			\$2,255
FD245 Erosion Control TRPA			\$3,630
FD255 911 Emergency Svcs			\$162,285
FD260 Senior Services Program			\$147,321
FD310 Self Insurance Dental			\$7,433
FD313.821 Vehicle Replacement			\$12,650
FD313.829 Vehicle Maintenance			\$98,644
FD314 Water Utility			\$1,132
FD315 Ridgeview Water System			\$210
FD316 Zephyr Water Utility Dist			\$12,366
FD319 Cave Rock/Uppaway Water Sys			\$15,573
FD320 Skyland Water System			\$12,254
FD324 Regional Water Fund			\$24,012
FD325 Sewer Utility			\$64,658
FD326 Carson Valley Water Utility			\$87,208
FD327-316 LT Wtr Util-Zephyr			\$16,357
FD327-319 LT Wtr Util-Cave Rock			\$17,901
FD327-320 LT Wtr Util-Skyland			\$11,112
FD405 Ad Val Capital Projects			\$8,466
FD410 County Construction			\$17,176
FD420 Park Resident Const Tax			\$879
FD430 Regional Transportation			\$43,075
FD440 Capital Projects			\$2,336
FD541 Co Debt/Other Resources			\$4,996
FD605 Dc Redevelopment Admin			\$6,755
FD606 Dc Redevelopment Cap Proj			\$6,386
FD610 Gardnerville Town			\$81,470
FD611 Gardnerville Health & San			\$48,371
FD613 Gardnerville Debt			
FD620 Genoa Town			\$28,876
FD630 Minden Town			\$95,573
FD635 Minden Trash			\$29,105
FD636 Minden Cap Equip			\$4,325
FD639 Minden Wholesale Water Utly			\$27,126
FD640 Minden Town Water			\$35,169
FD650 East Fork Fire			\$438,865
FD651 Effph Emergency Fund			\$1,246
FD652 Effph Equip Res			

Douglas County, Nevada
Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
FD653 Paramedics			\$50
FD657 Eff Debt Service			\$41
FD885 Mosquito District			\$59,091
Emergency Management			\$36,718
All Other			\$424,707
Unallocated			\$6,546,198
Direct Billed			\$61,438
Total	<u>\$13,512,336</u>	<u>\$3,982</u>	<u>\$13,516,318</u>

Detail of Allocated Costs

Departments	<u>Building Charge</u>	<u>Equipment Charge</u>	<u>General Services</u>	<u>County Admin</u>	<u>GIS/IT Customer Svc</u>	<u>Clerk</u>	<u>Treasurer</u>	<u>Technology Services</u>	<u>Human Resources</u>
Schedule:	1.011	2.005	3.010	4.011	5.005	6.009	7.008	8.018	9.010
Building Charge	(\$527,328)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Charge	\$0	(\$206,240)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Services	\$0	\$0	(\$1,917,416)	\$12,249	\$0	\$0	\$647	\$3,980	\$2,641
County Administration	\$11,242	\$0	\$105,987	(\$1,020,357)	\$13,398	\$11,525	\$23,655	\$42,113	\$4,210
GIS/IT Customer Service	\$3,311	\$15,555	\$164	\$48,937	(\$975,517)	\$0	\$273	\$20,639	\$5,515
Clerk	\$12,107	\$0	\$11,541	\$13,984	\$4,947	(\$550,825)	\$105	\$18,574	\$2,352
Treasurer	\$12,111	\$0	\$15,884	\$4,902	\$4,947	\$141,266	(\$757,439)	\$21,501	\$3,987
Technology Services	\$11,481	\$99,233	\$5,907	\$45,316	\$0	\$291	\$622	(\$1,591,565)	\$4,162
Human Resources	\$8,559	\$1,957	\$9,992	\$6,906	\$990	\$2,625	\$160	\$14,362	(\$632,290)
Records Management	\$9,556	\$2,730	\$4,413	\$1,258	\$0	\$0	\$211	\$6,640	\$1,342
District Attorney	\$14,788	\$14,117	\$31,748	\$17,509	\$9,330	\$3,500	\$530	\$17,654	\$15,763
Building Services	\$5,193	\$0	\$12,831	\$8,628	\$990	\$0	\$1,869	\$6,855	\$1,880
FD309 Risk Management	\$0	\$0	\$0	\$20,782	\$0	\$0	\$8,482	\$1,734	\$496
Finance	\$7,470	\$63,885	\$8,959	\$170,686	\$990	\$7,290	\$205	\$113,043	\$8,848
County Commissioners	\$8,023	\$0	\$2,240	\$3,826	\$0	\$0	\$114	\$2,042	\$0
Project Management	\$0	\$0	\$0	\$1,665	\$0	\$0	\$17	\$2,374	\$583
Economic Development	\$0	\$0	\$0	\$2,884	\$0	\$0	\$111	\$2,374	\$583
Assessor	\$10,153	\$8,763	\$32,853	\$6,322	\$48,556	\$291	\$116	\$34,795	\$6,120
Recorder	\$0	\$0	\$4,848	\$3,390	\$990	\$291	\$6,499	\$16,061	\$5,482
Clerk-Elections	\$0	\$0	\$8,817	\$534	\$0	\$0	\$294	\$3,000	\$0
Tahoe General Services	\$7,749	\$0	\$2,666	\$2,061	\$0	\$0	\$83	\$8,604	\$4,010
Telecommunications	\$3,660	\$0	\$12,935	\$463	\$0	\$0	\$106	\$176,012	\$0
Sheriff Administration	\$153,524	\$0	\$8,840	\$8,763	\$73,717	\$437	\$6,620	\$269,622	\$141,123
Sheriff Administration Services	\$0	\$0	\$9,295	\$10,456	\$0	\$0	\$8,499	\$1,720	\$3,872
Sheriff Records	\$0	\$0	\$0	\$3,553	\$0	\$0	\$2	\$2,130	\$6,322
Sheriff Jail	\$0	\$0	\$7,698	\$33,651	\$0	\$0	\$7,544	\$4,333	\$12,259
Sheriff Cops Grant	\$0	\$0	\$0	\$1,766	\$0	\$0	\$2	\$516	\$347
Sheriff-General Investigation	\$0	\$0	\$0	\$13,173	\$0	\$0	\$97	\$7,961	\$3,191
Sheriff Patrol/Traffic	\$0	\$0	\$0	\$5,096	\$0	\$0	\$10	\$13,524	\$1,040
Sheriff Vehicles	\$0	\$0	\$0	\$4,613	\$0	\$0	\$261	\$464	\$0
Sheriff Grants	\$0	\$0	\$0	\$811	\$0	\$0	\$0	\$695	\$174
Sheriff Coroner	\$0	\$0	\$0	\$647	\$0	\$0	\$40	\$926	\$0
Sheriff Operations/Patrol	\$0	\$0	\$0	\$40,945	\$0	\$0	\$201	\$5,247	\$7,972
Tri-Net	\$0	\$0	\$0	\$960	\$0	\$0	\$47	\$747	\$174
Animal Care & Services	\$0	\$0	\$21,977	\$5,375	\$0	\$15,420	\$7,935	\$14,256	\$5,806
Emergency Management	\$0	\$0	\$120	\$0	\$0	\$0	\$0	\$1,778	\$347
Court Clerk	\$0	\$0	\$3,578	\$2,618	\$0	\$0	\$6,608	\$4,971	\$3,582
Judicial Services	\$0	\$0	\$0	\$1,885	\$0	\$0	\$28	\$1,630	\$1,168
District Court 1	\$11,102	\$0	\$1,267	\$3,233	\$0	\$1,604	\$515	\$1,989	\$1,168
District Court II	\$11,099	\$0	\$1,108	\$2,198	\$0	\$0	\$377	\$1,989	\$4,624
CASA	\$2,019	\$0	\$384	\$1,082	\$0	\$0	\$138	\$2,005	\$1,217

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:	10.010	11.005	12.008	13.005	14.014	
Building Charge	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Charge	\$0	\$0	\$0	\$0	\$0	\$0
General Services	\$0	\$26,222	\$10,349	\$411	\$13,847	\$0
County Administration	\$501	\$74,370	\$11,952	\$1,683	\$9,447	\$0
GIS/IT Customer Service	\$0	\$5,199	\$2,664	\$2,590	\$9,211	\$0
Clerk	\$21,371	\$14,015	\$16,861	\$932	\$3,964	\$0
Treasurer	\$0	\$10,172	\$16,866	\$1,548	\$5,675	\$0
Technology Services	\$20	\$452	\$0	\$2,144	\$14,505	\$0
Human Resources	\$2,643	\$59,677	\$9,101	\$1,252	\$5,267	\$0
Records Management	(\$208,082)	\$0	\$17,069	\$575	\$2,574	\$0
District Attorney	\$10,005	(\$2,228,288)	\$21,453	\$5,239	\$20,267	\$0
Building Services	\$0	\$3,286	(\$947,672)	\$719	\$14,146	\$0
FD309 Risk Management	\$0	\$8,885	\$0	(\$2,655,992)	\$18,508	\$0
Finance	\$7,895	\$0	\$8,113	\$2,588	(\$1,202,557)	\$0
County Commissioners	\$0	\$75,344	\$11,417	\$0	\$4,154	\$107,160
Project Management	\$0	\$0	\$0	\$291	\$1,112	\$6,042
Economic Development	\$0	\$16,665	\$0	\$291	\$2,534	\$25,442
Assessor	\$350	\$8,450	\$14,448	\$2,618	\$7,883	\$181,718
Recorder	\$16,743	\$8,450	\$0	\$1,599	\$5,327	\$69,680
Clerk-Elections	\$0	\$8,919	\$0	\$0	\$1,991	\$23,555
Tahoe General Services	\$0	\$0	\$0	\$916	\$2,892	\$28,981
Telecommunications	\$0	\$0	\$3,010	\$0	\$3,643	\$199,829
Sheriff Administration	\$8,930	\$16,665	\$229,620	\$35,636	\$60,172	\$1,013,669
Sheriff Administration Services	\$0	\$0	\$0	\$0	\$17,496	\$51,338
Sheriff Records	\$0	\$0	\$0	\$0	\$2,828	\$14,835
Sheriff Jail	\$0	\$0	\$20,765	\$0	\$29,437	\$115,687
Sheriff Cops Grant	\$0	\$0	\$0	\$0	\$1,313	\$3,944
Sheriff-General Investigation	\$0	\$11,031	\$0	\$0	\$10,365	\$45,818
Sheriff Patrol/Traffic	\$0	\$0	\$0	\$0	\$3,834	\$23,504
Sheriff Vehicles	\$0	\$0	\$0	\$0	\$4,848	\$10,186
Sheriff Grants	\$0	\$0	\$0	\$0	\$685	\$2,365
Sheriff Coroner	\$0	\$0	\$0	\$0	\$775	\$2,388
Sheriff Operations/Patrol	\$0	\$0	\$0	\$0	\$32,246	\$86,611
Tri-Net	\$0	\$0	\$0	\$0	\$993	\$2,921
Animal Care & Services	\$20	\$3,286	\$26,603	\$1,207	\$10,438	\$112,323
Emergency Management	\$0	\$0	\$0	\$0	\$349	\$2,594
Court Clerk	\$19,447	\$4,929	\$0	\$1,439	\$4,532	\$51,704
Judicial Services	\$0	\$0	\$0	\$581	\$2,145	\$7,437
District Court 1	\$0	\$1,643	\$16,881	\$581	\$4,657	\$44,640
District Court II	\$75	\$1,643	\$16,880	\$581	\$4,080	\$44,654
CASA	\$1,265	\$13,614	\$3,071	\$509	\$1,982	\$27,286

Detail of Allocated Costs

Departments	<u>Building Charge</u>	<u>Equipment Charge</u>	<u>General Services</u>	<u>County Admin</u>	<u>GIS/IT Customer Svc</u>	<u>Clerk</u>	<u>Treasurer</u>	<u>Technology Services</u>	<u>Human Resources</u>
SAFE	\$0	\$0	\$0	\$816	\$0	\$0	\$50	\$0	\$0
Public Guardian Administration	\$0	\$0	\$125	\$1,079	\$0	\$437	\$134	\$1,375	\$197
Public Administrator	\$0	\$0	\$0	\$166	\$0	\$0	\$0	\$518	\$0
Bailiff	\$0	\$0	\$0	\$2,449	\$0	\$0	\$0	\$0	\$520
DA Child Support	\$0	\$0	\$10,393	\$2,536	\$0	\$9,590	\$144	\$3,798	\$4,185
Public Defender	\$0	\$0	\$0	\$6,244	\$0	\$0	\$59	\$0	\$0
Juvenile Probation	\$7,588	\$0	\$40,401	\$8,179	\$0	\$0	\$6,687	\$9,516	\$5,836
JPO Detention Center	\$18,919	\$0	\$4,863	\$3,353	\$0	\$0	\$126	\$4,629	\$4,729
Court Computer System	\$0	\$0	\$0	\$2,283	\$0	\$0	\$350	\$1,225	\$583
East Fork Justice Court	\$7,371	\$0	\$4,571	\$4,499	\$0	\$0	\$6,756	\$5,316	\$3,783
Tahoe Justice Court	\$13,597	\$0	\$6,018	\$3,904	\$0	\$0	\$6,622	\$5,330	\$2,919
Alternative Sentencing	\$1,802	\$0	\$1,458	\$4,389	\$0	\$0	\$6,667	\$4,994	\$4,962
East Fork Constable	\$456	\$0	\$0	\$1,203	\$0	\$0	\$6,361	\$3,264	\$2,246
Tahoe Constable	\$239	\$0	\$13,596	\$932	\$0	\$0	\$6,359	\$359	\$0
Security	\$0	\$0	\$0	\$924	\$0	\$0	\$8	\$5,409	\$1,575
Community Development Admin	\$31,061	\$0	\$57,241	\$5,963	\$0	\$8,748	\$346	\$11,746	\$3,494
Community Development Building Dept	\$0	\$0	\$0	\$9,406	\$988	\$0	\$6,440	\$16,165	\$7,246
Community Development Planning	\$0	\$0	\$0	\$7,211	\$44,315	\$9,154	\$6,588	\$18,691	\$12,537
Community Development Engineering	\$0	\$0	\$0	\$7,869	\$21,133	\$0	\$6,446	\$12,704	\$3,452
Public Works Administration	\$0	\$0	\$15,254	\$0	\$0	\$6,561	\$2	\$1,933	\$224
Public Works Roads	\$0	\$0	\$0	\$6,560	\$0	\$0	\$2	\$20,136	\$8,298
Public Works Utilities	\$0	\$0	\$67,482	\$2	\$25,374	\$0	\$4	\$2,611	\$99
Public Works Engineering	\$0	\$0	\$0	\$192	\$0	\$0	\$0	\$1,463	\$108
Weed Control	\$0	\$0	\$952	\$8,996	\$0	\$0	\$6,853	\$11,046	\$5,433
FD202 NV Cooperative Ext	\$0	\$0	\$0	\$2,075	\$0	\$0	\$7,301	\$3,851	\$1,067
FD204 Airport	\$0	\$0	\$7,783	\$6,510	\$11,238	\$1,604	\$11,282	\$2,910	\$0
FD210 DC Water District	\$0	\$0	\$0	\$454	\$0	\$0	\$429	\$1,486	\$321
FD211 Solid Waste Management	\$0	\$0	\$0	\$2,669	\$0	\$0	\$4,663	\$1,486	\$337
FD212 Landscape Maint Dist	\$0	\$0	\$0	\$121	\$0	\$0	\$33	\$0	\$0
FD214 St MV Accident Indigent	\$0	\$0	\$0	\$0	\$0	\$0	\$4	\$0	\$0
FD215 Medical Asst to Indigents	\$0	\$0	\$237	\$5,401	\$0	\$0	\$9,757	\$0	\$0
FD216 Social Services	\$0	\$0	\$7,301	\$19,283	\$1,908	\$1,604	\$9,224	\$20,930	\$12,396
FD222 Law Library	\$0	\$0	\$0	\$177	\$0	\$0	\$141	\$0	\$0
FD232 Road Operating	\$232	\$0	\$0	\$13,294	\$12,156	\$0	\$9,158	\$882	\$1,485
FD234 Room Tax Admin	\$0	\$0	\$0	\$4,165	\$0	\$0	\$16,376	\$0	\$0
FD234 Prom Room Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$24,235	\$0	\$0
FD234 Library	\$0	\$0	\$2,345	\$11,619	\$990	\$0	\$9,546	\$12,498	\$12,590
FD234 Parks Operations	\$0	\$0	\$452	\$14,322	\$30,603	\$0	\$8,789	\$18,155	\$11,233
FD234 Parks Dev	\$0	\$0	\$0	\$0	\$0	\$0	\$409	\$0	\$0
FD234 Parks Temp & Seasonal	\$0	\$0	\$0	\$5,642	\$0	\$0	\$28	\$11,501	\$5,063
FD234 Recreation	\$0	\$0	\$5,260	\$9,177	\$0	\$0	\$7,361	\$31,087	\$5,340
FD234 Rec Temp & Seasonal	\$0	\$0	\$0	\$11,848	\$0	\$0	\$6	\$25,516	\$7,616
FD234 Kahle Community Center	\$0	\$0	\$0	\$11,820	\$0	\$0	\$7,561	\$21,528	\$9,882

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>
SAFE	\$0	\$0	\$0	\$0	\$850	\$1,716
Public Guardian Administration	\$0	\$0	\$0	\$0	\$1,436	\$4,783
Public Administrator	\$0	\$0	\$0	\$0	\$121	\$805
Bailiff	\$0	\$0	\$0	\$0	\$1,850	\$4,819
DA Child Support	\$1,881	\$26,289	\$5,327	\$1,236	\$5,471	\$70,850
Public Defender	\$0	\$0	\$0	\$0	\$5,125	\$11,428
Juvenile Probation	\$593	\$17,604	\$11,540	\$2,908	\$11,627	\$122,479
JPO Detention Center	\$0	\$939	\$25,815	\$1,594	\$4,920	\$69,887
Court Computer System	\$0	\$0	\$0	\$291	\$4,702	\$9,434
East Fork Justice Court	\$104,629	\$0	\$29,763	\$1,884	\$7,172	\$175,744
Tahoe Justice Court	\$1,694	\$0	\$0	\$1,454	\$5,760	\$47,298
Alternative Sentencing	\$0	\$0	\$2,741	\$1,439	\$6,563	\$35,015
East Fork Constable	\$0	\$0	\$1,014	\$1,120	\$2,126	\$17,790
Tahoe Constable	\$0	\$0	\$0	\$0	\$1,008	\$22,493
Security	\$0	\$1,643	\$0	\$785	\$1,595	\$11,939
Community Development Admin	\$1,569	\$31,218	\$33,747	\$1,163	\$5,553	\$191,849
Community Development Building Dept	\$0	\$9,154	\$0	\$2,035	\$5,937	\$57,371
Community Development Planning	\$0	\$23,002	\$0	\$1,744	\$5,554	\$128,796
Community Development Engineering	\$0	\$23,002	\$0	\$1,527	\$5,405	\$81,538
Public Works Administration	\$1,610	\$4,929	\$13,438	\$0	\$158	\$44,109
Public Works Roads	\$0	\$0	\$0	\$2,806	\$2,833	\$40,635
Public Works Utilities	\$0	\$21,360	\$0	\$0	\$18	\$116,950
Public Works Engineering	\$0	\$19,247	\$0	\$29	\$121	\$21,160
Weed Control	\$0	\$3,286	\$0	\$1,599	\$8,284	\$46,449
FD202 NV Cooperative Ext	\$0	\$0	\$10,168	\$445	\$4,143	\$29,050
FD204 Airport	\$0	\$8,216	\$6,816	\$0	\$28,168	\$84,527
FD210 DC Water District	\$0	\$3,052	\$0	\$160	\$518	\$6,420
FD211 Solid Waste Management	\$0	\$0	\$0	\$160	\$9,532	\$18,847
FD212 Landscape Maint Dist	\$0	\$0	\$0	\$0	\$143	\$297
FD214 St MV Accident Indigent	\$0	\$0	\$0	\$0	\$18	\$22
FD215 Medical Asst to Indigents	\$0	\$0	\$0	\$0	\$7,746	\$23,141
FD216 Social Services	\$6,790	\$6,572	\$15,978	\$2,719	\$26,462	\$131,167
FD222 Law Library	\$0	\$939	\$0	\$0	\$558	\$1,815
FD232 Road Operating	\$0	\$8,215	\$1,907	\$0	\$19,083	\$66,412
FD234 Room Tax Admin	\$0	\$0	\$0	\$0	\$3,308	\$23,849
FD234 Prom Room Tax	\$0	\$0	\$0	\$0	\$23,980	\$48,215
FD234 Library	\$0	\$0	\$37,115	\$4,356	\$28,537	\$119,596
FD234 Parks Operations	\$0	\$0	\$0	\$2,079	\$25,422	\$111,055
FD234 Parks Dev	\$0	\$0	\$0	\$0	\$2,159	\$2,568
FD234 Parks Temp & Seasonal	\$0	\$0	\$0	\$1,687	\$3,233	\$27,154
FD234 Recreation	\$51	\$0	\$0	\$1,433	\$12,195	\$71,904
FD234 Rec Temp & Seasonal	\$0	\$0	\$0	\$3,795	\$6,179	\$54,960
FD234 Kahle Community Center	\$0	\$0	\$0	\$2,931	\$12,716	\$66,438

Detail of Allocated Costs

Departments	<u>Building Charge</u>	<u>Equipment Charge</u>	<u>General Services</u>	<u>County Admin</u>	<u>GIS/IT Customer Svc</u>	<u>Clerk</u>	<u>Treasurer</u>	<u>Technology Services</u>	<u>Human Resources</u>
FD234 Gym & Fitness	\$0	\$0	\$0	\$5,252	\$0	\$0	\$818	\$7,021	\$10,348
FD234 Community/Mtg Rm	\$0	\$0	\$0	\$6,537	\$0	\$0	\$1,201	\$9,229	\$3,051
FD235 Library Gift Fund	\$0	\$0	\$0	\$113	\$0	\$0	\$275	\$0	\$0
FD236 Tahoe/Douglas Trans Dist	\$0	\$0	\$0	\$1,237	\$0	\$0	\$810	\$808	\$82
FD240 Justice Court Admin Assess	\$0	\$0	\$0	\$552	\$0	\$0	\$1,573	\$0	\$0
FD242 China Spring Youth Camp	\$0	\$0	\$4,846	\$35,547	\$1,413	\$0	\$4,083	\$34,455	\$48,772
FD244 Western NV Regional Youth	\$0	\$0	\$0	\$449	\$0	\$0	\$1,410	\$0	\$0
FD245 Erosion Control TRPA	\$0	\$0	\$0	\$771	\$0	\$0	\$615	\$179	\$0
FD255 911 Emergency Svcs	\$3,033	\$0	\$448	\$28,482	\$23,041	\$0	\$2,991	\$46,786	\$18,956
FD260 Senior Services Program	\$0	\$0	\$5,536	\$29,964	\$1,908	\$291	\$8,925	\$41,284	\$14,424
FD310 Self Insurance Dental	\$0	\$0	\$0	\$3,080	\$0	\$0	\$1,610	\$0	\$0
FD313.821 Vehicle Replacement	\$0	\$0	\$0	\$2,221	\$0	\$0	\$968	\$1,192	\$306
FD313.829 Vehicle Maintenance	\$3,626	\$0	\$0	\$13,809	\$0	\$0	\$3,893	\$13,148	\$4,193
FD314 Water Utility	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,132	\$0
FD315 Ridgeview Water System	\$0	\$0	\$0	\$0	\$0	\$0	\$31	\$179	\$0
FD316 Zephyr Water Utility Dist	\$0	\$0	\$0	\$0	\$0	\$0	\$6,390	\$179	\$0
FD319 Cave Rock/Uppaway Water Sys	\$0	\$0	\$0	\$0	\$0	\$0	\$6,375	\$179	\$0
FD320 Skyland Water System	\$0	\$0	\$0	\$0	\$0	\$0	\$6,369	\$179	\$0
FD324 Regional Water Fund	\$0	\$0	\$0	\$7,708	\$0	\$0	\$7,270	\$1,453	\$387
FD325 Sewer Utility	\$0	\$0	\$0	\$12,616	\$0	\$0	\$15,864	\$12,076	\$3,670
FD326 Carson Valley Water Utility	\$0	\$0	\$0	\$16,696	\$0	\$0	\$17,340	\$16,518	\$6,290
FD327-316 LT Wtr Util-Zephyr	\$0	\$0	\$0	\$3,492	\$0	\$0	\$2,805	\$4,095	\$1,305
FD327-319 LT Wtr Util-Cave Rock	\$0	\$0	\$0	\$4,125	\$0	\$0	\$2,754	\$4,226	\$1,364
FD327-320 LT Wtr Util-Skyland	\$0	\$0	\$0	\$2,320	\$0	\$0	\$2,400	\$3,156	\$916
FD405 Ad Val Capital Projects	\$0	\$0	\$0	\$713	\$0	\$0	\$7,196	\$0	\$0
FD410 County Construction	\$0	\$0	\$0	\$4,617	\$0	\$0	\$3,599	\$0	\$0
FD420 Park Resident Const Tax	\$0	\$0	\$0	\$21	\$0	\$0	\$152	\$0	\$0
FD430 Regional Transportation	\$0	\$0	\$0	\$9,576	\$0	\$291	\$15,768	\$2,930	\$1,050
FD440 Capital Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$2,262	\$0	\$0
FD541 Co Debt/Other Resources	\$0	\$0	\$0	\$7	\$0	\$0	\$3,802	\$0	\$0
FD605 Dc Redevelopment Admin	\$0	\$0	\$0	\$693	\$0	\$0	\$2,474	\$721	\$199
FD606 Dc Redevelopment Cap Proj	\$0	\$0	\$0	\$156	\$0	\$0	\$4,473	\$0	\$0
FD610 Gardnerville Town	\$0	\$0	\$3,882	\$3,445	\$7,633	\$0	\$10,407	\$19,268	\$12,714
FD611 Gardnerville Health & San	\$0	\$0	\$0	\$3,081	\$0	\$0	\$9,915	\$13,226	\$3,939
FD613 Gardnerville Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD620 Genoa Town	\$0	\$0	\$1,633	\$1,502	\$990	\$0	\$8,113	\$6,159	\$1,214
FD630 Minden Town	\$0	\$0	\$0	\$4,942	\$3,958	\$295	\$10,107	\$24,359	\$23,772
FD635 Minden Trash	\$0	\$0	\$0	\$1,469	\$0	\$0	\$8,340	\$7,936	\$2,306
FD636 Minden Cap Equip	\$0	\$0	\$0	\$0	\$0	\$0	\$2,930	\$881	\$0
FD639 Minden Wholesale Water Utly	\$0	\$0	\$0	\$2,870	\$0	\$0	\$2,739	\$8,226	\$2,159
FD640 Minden Town Water	\$0	\$0	\$0	\$1,984	\$0	\$0	\$16,421	\$5,572	\$1,518
FD650 East Fork Fire	\$0	\$0	\$5,130	\$39,918	\$16,044	\$3,500	\$18,643	\$159,304	\$67,042
FD651 Effph Emergency Fund	\$0	\$0	\$0	\$295	\$0	\$0	\$451	\$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>
FD234 Gym & Fitness	\$0	\$0	\$0	\$1,001	\$7,222	\$31,662
FD234 Community/Mtg Rm	\$0	\$0	\$0	\$1,459	\$9,721	\$31,198
FD235 Library Gift Fund	\$0	\$0	\$0	\$0	\$1,094	\$1,482
FD236 Tahoe/Douglas Trans Dist	\$0	\$0	\$0	\$40	\$1,602	\$4,579
FD240 Justice Court Admin Assess	\$0	\$0	\$0	\$0	\$818	\$2,943
FD242 China Spring Youth Camp	\$0	\$9,858	\$0	\$13,086	\$57,870	\$209,930
FD244 Western NV Regional Youth	\$0	\$0	\$0	\$0	\$396	\$2,255
FD245 Erosion Control TRPA	\$0	\$0	\$0	\$0	\$2,065	\$3,630
FD255 911 Emergency Svcs	\$0	\$0	\$9,269	\$5,824	\$23,455	\$162,285
FD260 Senior Services Program	\$0	\$469	\$0	\$5,626	\$38,894	\$147,321
FD310 Self Insurance Dental	\$0	\$0	\$0	\$0	\$2,743	\$7,433
FD313.821 Vehicle Replacement	\$0	\$0	\$0	\$139	\$7,824	\$12,650
FD313.829 Vehicle Maintenance	\$0	\$0	\$29,741	\$1,631	\$28,603	\$98,644
FD314 Water Utility	\$0	\$0	\$0	\$0	\$0	\$1,132
FD315 Ridgeview Water System	\$0	\$0	\$0	\$0	\$0	\$210
FD316 Zephyr Water Utility Dist	\$0	\$0	\$0	\$0	\$5,797	\$12,366
FD319 Cave Rock/Uppaway Water Sys	\$0	\$3,286	\$0	\$0	\$5,733	\$15,573
FD320 Skyland Water System	\$0	\$0	\$0	\$0	\$5,706	\$12,254
FD324 Regional Water Fund	\$0	\$0	\$0	\$154	\$7,040	\$24,012
FD325 Sewer Utility	\$0	\$0	\$0	\$1,518	\$18,914	\$64,658
FD326 Carson Valley Water Utility	\$0	\$0	\$0	\$2,550	\$27,814	\$87,208
FD327-316 LT Wtr Util-Zephyr	\$0	\$0	\$0	\$547	\$4,113	\$16,357
FD327-319 LT Wtr Util-Cave Rock	\$0	\$0	\$0	\$570	\$4,862	\$17,901
FD327-320 LT Wtr Util-Skyland	\$0	\$0	\$0	\$382	\$1,938	\$11,112
FD405 Ad Val Capital Projects	\$0	\$0	\$0	\$0	\$557	\$8,466
FD410 County Construction	\$0	\$0	\$0	\$0	\$8,960	\$17,176
FD420 Park Resident Const Tax	\$0	\$0	\$0	\$0	\$706	\$879
FD430 Regional Transportation	\$0	\$3,286	\$0	\$437	\$9,737	\$43,075
FD440 Capital Projects	\$0	\$0	\$0	\$0	\$74	\$2,336
FD541 Co Debt/Other Resources	\$0	\$0	\$0	\$0	\$1,187	\$4,996
FD605 Dc Redevelopment Admin	\$0	\$1,643	\$0	\$99	\$926	\$6,755
FD606 Dc Redevelopment Cap Proj	\$0	\$1,643	\$0	\$0	\$114	\$6,386
FD610 Gardnerville Town	\$0	\$0	\$0	\$2,326	\$21,795	\$81,470
FD611 Gardnerville Health & San	\$0	\$0	\$0	\$1,963	\$16,247	\$48,371
FD613 Gardnerville Debt	\$0	\$0	\$0	\$0	\$0	\$0
FD620 Genoa Town	\$0	\$0	\$0	\$604	\$8,661	\$28,876
FD630 Minden Town	\$0	\$0	\$0	\$2,794	\$25,346	\$95,573
FD635 Minden Trash	\$0	\$0	\$0	\$1,149	\$7,905	\$29,105
FD636 Minden Cap Equip	\$0	\$0	\$0	\$0	\$514	\$4,325
FD639 Minden Wholesale Water Utly	\$0	\$0	\$0	\$1,076	\$10,056	\$27,126
FD640 Minden Town Water	\$0	\$0	\$0	\$756	\$8,918	\$35,169
FD650 East Fork Fire	\$0	\$0	\$0	\$5,310	\$123,974	\$438,865
FD651 Effph Emergency Fund	\$0	\$0	\$0	\$0	\$500	\$1,246

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>
FD652 Effph Equip Res	\$0	\$0	\$0	\$0	\$0	\$0
FD653 Paramedics	\$0	\$0	\$0	\$0	\$50	\$50
FD657 Eff Debt Service	\$0	\$0	\$0	\$0	\$10	\$41
FD885 Mosquito District	\$0	\$0	\$0	\$0	\$5,970	\$59,091
Emergency Management	\$0	\$0	\$0	\$0	\$0	\$36,718
All Other	\$0	\$0	\$256,170	\$0	\$7,954	\$424,707
Subtotal	\$0	(\$1,626,519)	\$0	(\$2,495,642)	(\$29,761)	\$6,908,682
Direct Bill		\$15,760		\$15,917	\$29,761	\$61,438
Unallocated		\$1,610,759		\$2,479,725		\$6,546,198
Total	\$0	\$0	\$0	\$0	\$0	\$13,516,318

Douglas County, Nevada
Summary of allocation basis

Department

100000 - Building Charge

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

Basis of allocation

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

100001 - Equipment Charge

- 2.004 Equipment Depreciation

Equipment Depreciation by GF Department

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

- 7.004 Banking Fees

Accounts Payable Count by Department/Fund

Douglas County, Nevada
Summary of allocation basis

Department

- 7.005 Investments
- 7.006 Cash Receipts
- 7.007 Room Tax

101192 - Technology Services

- 8.004 TSD Service Desk
- 8.005 Card Access
- 8.006 Network/Application User Accounts
- 8.007 Remote Access
- 8.008 Telephone
- 8.009 Cellular Devices
- 8.010 Audio/Visula & Meeting Services
- 8.011 Email and Calendars
- 8.012 File Sharing and Storage
- 8.013 Extranet
- 8.014 Software and Applications
- 8.015 Infrastructure
- 8.016 Radios
- 8.017 Department Software

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 Physicals

101195 - Records Management

- 10.004 Recorder
- 10.005 Images Scanned

Basis of allocation

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

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 Access Cards Issued by Department and 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)

Count of Remote Access Users by Department and Fund
Telephone Extensions by Department/Fund
Count of Cellular Devices by Department and Fund
Ticket Hours by Department and Fund
Count of Email Accounts by Department and Fund
Count of Byte Used by Department and Funds
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)

Count of Workstations or Mobile Data Computers by Department and 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)

Direct Allocation to Telecommunications
Direct Software Cost

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 Sheriff Administration (101 211)

Direct Allocation to Recorder (101 174)
Number of Images Scanned by GF Department or Fund

Summary of allocation basis

Department

- 10.006 Boxes Deleted/Destroyed
- 10.007 Boxes Received/Stored
- 10.008 Records Delivered
- 10.009 Sealed Records

101341 - District Attorney

- 11.004 Civil

101521 - Building Services

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

309817 - FD309 Risk Management

- 13.004 Insurance Administration

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

Basis of allocation

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

Time Spent by GF Department and Funds

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

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

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

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

SCHEDULE 1.01

BUILDING CHARGE

NATURE AND EXTENT OF SERVICE

Building charges are allowable for plan purposes as a method for allocating the cost of a fixed asset(s) for plan years benefitting from asset use. Beginning with fiscal year 2016, the plan has a change in consistency of application as required by the uniform guidance regulations of 2 CFR 200. Prior plan years applied a Building Use Charge of two percent of asset value (50-year life), whereas going forward the cost allocation plan will apply a Building Charge consisting of actual building depreciation reported for the plan year.

Douglas County tracks depreciation of each building. Building depreciation is determined in accordance with the Generally Accepted Accounting Principles (GAAP) and reported in the Comprehensive Annual Finance Report (CAFR) for the same period. Land acquisition costs are disallowed and have not been included in the building cost. The building asset list does not represent the complete list of County assets, but rather only those assets determined to be essential to the cost allocation model.

Building Charge is applied for the following buildings and is allocated based on occupied square footage by department:

Building Name	Address
Administration Building	1616 8 th Street
Communications	1615 8 th Street
Judicial Building	1625 8 th Street
Lake Admin Building	175 Highway 50
Maintenance Operations	1110 Airport Road
Minden Inn	1594 Esmeralda
Records Management Warehouse	1100 Airport Road

Building 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	\$80,831			
COMMUNICATIONS	\$17,931			
JUDICIAL BUILDING	\$212,277			
LAKE ADMIN BUILDING	\$113,448			
MAINTENANCE OPERATIONS	\$3,874			
MINDEN INN	\$89,411			
RECORDS MGMT WAREHOUSE	\$9,556			
Total departmental cost adjustments:	<u>\$527,328</u>	.	.	<u>\$527,328</u>
Total to be allocated	<u>\$527,328</u>	:	:	<u>\$527,328</u>

**Building 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	\$80,831		\$80,831						
COMMUNICATIONS	\$17,931			\$17,931					
JUDICIAL BUILDING	\$212,277				\$212,277				
LAKE ADMIN BUILDING	\$113,448					\$113,448			
MAINTENANCE OPERATIONS	\$3,874						\$3,874		
MINDEN INN	\$89,411							\$89,411	
RECORDS MGMT WAREHOUSE	\$9,556								\$9,556
Functional Cost	\$527,328		\$80,831	\$17,931	\$212,277	\$113,448	\$3,874	\$89,411	\$9,556
Allocable Costs	\$527,328		\$80,831	\$17,931	\$212,277	\$113,448	\$3,874	\$89,411	\$9,556
1st Allocation	\$527,328		\$80,831	\$17,931	\$212,277	\$113,448	\$3,874	\$89,411	\$9,556
Functional Cost									
Allocable Costs									
2nd Allocation									
Total allocated	\$527,328		\$80,831	\$17,931	\$212,277	\$113,448	\$3,874	\$89,411	\$9,556

**Building 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 %	\$10,153		\$10,153		\$10,153
Technology Services	2,862	14.203 %	\$11,481		\$11,481		\$11,481
Clerk	3,018	14.978 %	\$12,107		\$12,107		\$12,107
Treasurer	3,019	14.983 %	\$12,111		\$12,111		\$12,111
Sheriff Administration	330	1.638 %	\$1,324		\$1,324		\$1,324
County Commissioners	2,000	9.926 %	\$8,023		\$8,023		\$8,023
All Other	6,390	31.711 %	\$25,632		\$25,632		\$25,632
Total	20,150	100.000 %	\$80,831		\$80,831		\$80,831

(A) Alloc basis: Square Footage of Building Occupants

Source:

**Building 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 %	\$3,311		\$3,311		\$3,311
FD255 911 Emergency Svcs	981	16.914 %	\$3,033		\$3,033		\$3,033
Telecommunications	1,184	20.414 %	\$3,660		\$3,660		\$3,660
All Other	<u>2,564</u>	<u>44.206 %</u>	<u>\$7,927</u>		<u>\$7,927</u>		<u>\$7,927</u>
Total	5,800	100.000 %	\$17,931		\$17,931		\$17,931

(A) Alloc basis: Square Footage of Building Occupants

Source:

**Building Charge
Detail allocation of
Judicial Building**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
District Attorney	3,447	5.255 %	\$11,154		\$11,154		\$11,154
District Court 1	3,431	5.230 %	\$11,102		\$11,102		\$11,102
District Court II	3,430	5.229 %	\$11,099		\$11,099		\$11,099
Juvenile Probation	2,345	3.575 %	\$7,588		\$7,588		\$7,588
Alternative Sentencing	557	0.849 %	\$1,802		\$1,802		\$1,802
CASA	624	0.951 %	\$2,019		\$2,019		\$2,019
Building Services	1,600	2.439 %	\$5,177		\$5,177		\$5,177
Sheriff Administration	34,520	52.622 %	\$111,704		\$111,704		\$111,704
All Other	13,228	20.165 %	\$42,805		\$42,805		\$42,805
East Fork Justice Court	2,278	3.473 %	\$7,371		\$7,371		\$7,371
East Fork Constable	140	0.212 %	\$456		\$456		\$456
Total	65,600	100.000 %	\$212,277		\$212,277		\$212,277

(A) Alloc basis: Square Footage of Building Occupants

Source:

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

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Tahoe General Services	1,817	6.831 %	\$7,749		\$7,749		\$7,749
Tahoe Constable	56	0.211 %	\$239		\$239		\$239
Tahoe Justice Court	3,188	11.985 %	\$13,597		\$13,597		\$13,597
District Attorney	852	3.203 %	\$3,634		\$3,634		\$3,634
Sheriff Administration	9,495	35.695 %	\$40,496		\$40,496		\$40,496
All Other	6,756	25.398 %	\$28,814		\$28,814		\$28,814
JPO Detention Center	4,436	16.677 %	\$18,919		\$18,919		\$18,919
Total	<u>26,600</u>	<u>100.000 %</u>	<u>\$113,448</u>		<u>\$113,448</u>		<u>\$113,448</u>

(A) Alloc basis: Square Footage of Building Occupants

Source:

**Building 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 %	\$3,626		\$3,626		\$3,626
FD232 Road Operating	750	6.000 %	\$232		\$232		\$232
Building Services	50	0.400 %	\$16		\$16		\$16
Total	12,500	100.000 %	\$3,874		\$3,874		\$3,874

(A) Alloc basis: Square Footage of Building Occupants

Source:

Building 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 %	\$11,242		\$11,242		\$11,242
Human Resources	1,838	9.573 %	\$8,559		\$8,559		\$8,559
Community Development Admin	6,670	34.740 %	\$31,061		\$31,061		\$31,061
Finance	1,604	8.354 %	\$7,470		\$7,470		\$7,470
All Other	6,674	34.760 %	\$31,079		\$31,079		\$31,079
Total	19,200	100.000 %	\$89,411		\$89,411		\$89,411

(A) Alloc basis: Square Footage of Building Occupants

Source:

Building Charge
Detail allocation of
Records Management

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Records Management	4,800	100.000 %	\$9,556		\$9,556		\$9,556
Total	4,800	100.000 %	\$9,556		\$9,556		\$9,556

(A) Alloc basis: Square Footage of Building Occupants

Source:

**Building 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	\$11,242						\$11,242	
GIS/IT Customer Service	\$3,311		\$3,311					
Clerk	\$12,107	\$12,107						
Treasurer	\$12,111	\$12,111						
Technology Services	\$11,481	\$11,481						
Human Resources	\$8,559						\$8,559	
Records Management	\$9,556							\$9,556
District Attorney	\$14,788			\$11,154	\$3,634			
Building Services	\$5,193			\$5,177		\$16		
Finance	\$7,470						\$7,470	
County Commissioners	\$8,023	\$8,023						
Assessor	\$10,153	\$10,153						
Tahoe General Services	\$7,749				\$7,749			
Telecommunications	\$3,660		\$3,660					
Sheriff Administration	\$153,524	\$1,324		\$111,704	\$40,496			
District Court 1	\$11,102			\$11,102				
District Court II	\$11,099			\$11,099				
CASA	\$2,019			\$2,019				
Juvenile Probation	\$7,588			\$7,588				
JPO Detention Center	\$18,919				\$18,919			
East Fork Justice Court	\$7,371			\$7,371				
Tahoe Justice Court	\$13,597				\$13,597			
Alternative Sentencing	\$1,802			\$1,802				
East Fork Constable	\$456			\$456				
Tahoe Constable	\$239				\$239			
Community Development Admin	\$31,061						\$31,061	
FD232 Road Operating	\$232					\$232		
FD255 911 Emergency Svcs	\$3,033		\$3,033					
FD313.829 Vehicle Maintenance	\$3,626					\$3,626		
All Other	\$136,257	\$25,632	\$7,927	\$42,805	\$28,814		\$31,079	
Total	\$527,328	\$80,831	\$17,931	\$212,277	\$113,448	\$3,874	\$89,411	\$9,556

SCHEDULE 2.01

EQUIPMENT CHARGE

NATURE AND EXTENT OF SERVICE

Equipment Charges is allowable for cost allocation plan purposes as a method for allocating the cost of a fixed asset(s) for plan years benefitting from asset use. Beginning with fiscal year 2016, the cost allocation plan has a change in consistency of application as required by the uniform guidance regulations of 2 CFR 200. Prior plan years applied an Equipment Use Charge consisting of six and two-third percent of the equipment value (fifteen-year life), whereas going forward the plan will apply an Equipment Charge consisting of reported asset depreciation.

Asset depreciation is determined by the Douglas County Fixed Asset Allowances in accordance with the Generally Accepted Accounting Principles (GAAP) and reported in the CAFR for the same period. The asset list does not represent the complete asset list of the County, but rather only those assets determined to be essential to the cost allocation model.

Costs are allocated based on the depreciation value of assets by department.

Equipment Charge
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:				
Departmental cost adjustments:				
EQUIPMENT	\$206,240			
Total departmental cost adjustments:	<u>\$206,240</u>			<u>\$206,240</u>
Total to be allocated	<u>\$206,240</u>			<u>\$206,240</u>

Equipment Charge
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Equipment Depreciation</u>
<u>Other Expense and Cost</u>			
SALARIES & WAGES			
FRINGE BENEFITS			
<u>Cost Adjustments</u>			
EQUIPMENT	\$206,240		\$206,240
Functional Cost	\$206,240		\$206,240
Allocable Costs	\$206,240		\$206,240
1st Allocation	\$206,240		\$206,240
Functional Cost			
Allocable Costs			
2nd Allocation			
Total allocated	\$206,240		\$206,240

Equipment Charge
Detail allocation of
Equipment Depreciation

User Department	<u>Allocation Units(A)</u>	<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	10,760	6.845 %	\$14,117		\$14,117		\$14,117
Human Resources	1,492	0.949 %	\$1,957		\$1,957		\$1,957
Technology Services	75,637	48.115 %	\$99,233		\$99,233		\$99,233
Records Management	2,081	1.324 %	\$2,730		\$2,730		\$2,730
Finance	48,694	30.976 %	\$63,885		\$63,885		\$63,885
GIS/IT Customer Service	11,856	7.542 %	\$15,555		\$15,555		\$15,555
Assessor	6,680	4.249 %	\$8,763		\$8,763		\$8,763
Total	<u>157,200</u>	<u>100.000 %</u>	<u>\$206,240</u>		<u>\$206,240</u>		<u>\$206,240</u>

(A) Alloc basis: Equipment Depreciation by GF Department

Source:

Equipment Charge
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Equipment Depreciation</u>
GIS/IT Customer Service	\$15,555	\$15,555
Technology Services	\$99,233	\$99,233
Human Resources	\$1,957	\$1,957
Records Management	\$2,730	\$2,730
District Attorney	\$14,117	\$14,117
Finance	\$63,885	\$63,885
Assessor	\$8,763	\$8,763
Total	<u>\$206,240</u>	<u>\$206,240</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>
	\$1,847,070			\$1,847,070
Allocated additions:				
101122 - County Administration		\$12,249	\$12,249	
101186 - Treasurer		\$647	\$647	
101192 - Technology Services		\$3,980	\$3,980	
101194 - Human Resources		\$2,641	\$2,641	
101341 - District Attorney		\$26,222	\$26,222	
101521 - Building Services		\$10,349	\$10,349	
309817 - FD309 Risk Management		\$411	\$411	
101172 - Finance		\$13,847	\$13,847	
Total allocated additions:		<u>\$70,346</u>	<u>\$70,346</u>	<u>\$70,346</u>
Total to be allocated	<u>\$1,847,070</u>	<u>\$70,346</u>		<u>\$1,917,416</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	\$112,860		\$112,860							
MOTOR POOL	\$272,401			\$272,401						
EQUIPMENT LEASE	\$98,201				\$98,201					
PAPER SUPPLIES	\$15,335					\$15,335				
OFFICE SUPPLIES	\$8,640						\$8,640			
COUNTY MANAGER	\$72,283							\$72,283		
GENERAL GOVERNMENT	\$1,218,317								\$1,218,317	
PROFESSIONAL SERVICE	\$49,033									\$49,033
Departmental Expenditures	\$1,847,070		\$112,860	\$272,401	\$98,201	\$15,335	\$8,640	\$72,283	\$1,218,317	\$49,033
Functional Cost	\$1,847,070		\$112,860	\$272,401	\$98,201	\$15,335	\$8,640	\$72,283	\$1,218,317	\$49,033
Allocable Costs	\$1,847,070		\$112,860	\$272,401	\$98,201	\$15,335	\$8,640	\$72,283	\$1,218,317	\$49,033
Unallocated	(\$1,267,350)								(\$1,218,317)	(\$49,033)
1st Allocation	\$579,720		\$112,860	\$272,401	\$98,201	\$15,335	\$8,640	\$72,283		
Additions: 2nd										
Building Services	\$10,349							\$10,349		
Other	\$59,997	\$59,997								
Functional Cost	\$70,346	\$59,997						\$10,349		
Reallocate Admin		(\$59,997)	\$3,666	\$8,848	\$3,190	\$498	\$281	\$2,348	\$39,574	\$1,592
Allocable Costs	\$70,346		\$3,666	\$8,848	\$3,190	\$498	\$281	\$12,697	\$39,574	\$1,592
Unallocated	(\$41,166)								(\$39,574)	(\$1,592)
2nd Allocation	\$29,180		\$3,666	\$8,848	\$3,190	\$498	\$281	\$12,697		
Total allocated	\$608,900		\$116,526	\$281,249	\$101,391	\$15,833	\$8,921	\$84,980		

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	170	0.242 %	\$273		\$273	\$9	\$282
GIS/IT Customer Service	99	0.141 %	\$159		\$159	\$5	\$164
Assessor	6,726	9.586 %	\$10,819		\$10,819	\$351	\$11,170
Finance	811	1.156 %	\$1,305		\$1,305	\$42	\$1,347
Recorder	2,919	4.160 %	\$4,695		\$4,695	\$153	\$4,848
Public Works Administration	1,214	1.730 %	\$1,953		\$1,953	\$63	\$2,016
Treasurer	8,190	11.673 %	\$13,174		\$13,174	\$428	\$13,602
Telecommunications	344	0.490 %	\$553		\$553	\$18	\$571
Technology Services	1	0.001 %	\$2		\$2		\$2
Human Resources	843	1.201 %	\$1,356		\$1,356	\$44	\$1,400
Sheriff Administration Services	5,597	7.977 %	\$9,003		\$9,003	\$292	\$9,295
Court Clerk	1,488	2.121 %	\$2,394		\$2,394	\$78	\$2,472
District Court 1	763	1.087 %	\$1,227		\$1,227	\$40	\$1,267
District Court II	667	0.951 %	\$1,073		\$1,073	\$35	\$1,108
District Attorney	2,320	3.307 %	\$3,732		\$3,732	\$121	\$3,853
DA Child Support	4,929	7.025 %	\$7,928		\$7,928	\$258	\$8,186
JPO Detention Center	1	0.001 %	\$2		\$2		\$2
Juvenile Probation	458	0.653 %	\$737		\$737	\$24	\$761
FD242 China Spring Youth Camp	767	1.093 %	\$1,234		\$1,234	\$40	\$1,274
East Fork Justice Court	2,078	2.962 %	\$3,343		\$3,343	\$109	\$3,452
Tahoe Justice Court	1,898	2.705 %	\$3,053		\$3,053	\$99	\$3,152
Community Development Admin	6,315	9.000 %	\$10,158		\$10,158	\$330	\$10,488
CASA	231	0.329 %	\$372		\$372	\$12	\$384
Weed Control	573	0.817 %	\$922		\$922	\$30	\$952
FD216 Social Services	434	0.619 %	\$698		\$698	\$23	\$721
FD204 Airport	455	0.648 %	\$732		\$732	\$24	\$756
FD260 Senior Services Program	1,206	1.719 %	\$1,940		\$1,940	\$63	\$2,003
FD234 Parks Operations	272	0.388 %	\$438		\$438	\$14	\$452
FD234 Recreation	1,390	1.981 %	\$2,236		\$2,236	\$73	\$2,309
Clerk	4,236	6.037 %	\$6,814		\$6,814	\$221	\$7,035
County Commissioners	6	0.009 %	\$10		\$10		\$10
Animal Care & Services	693	0.988 %	\$1,115		\$1,115	\$36	\$1,151
Emergency Management	72	0.103 %	\$116		\$116	\$4	\$120
FD650 East Fork Fire	113	0.161 %	\$182		\$182	\$6	\$188
Clerk-Elections	5,309	7.567 %	\$8,540		\$8,540	\$277	\$8,817
All Other	6,355	9.057 %	\$10,222		\$10,222	\$332	\$10,554
Public Guardian Administration	75	0.107 %	\$121		\$121	\$4	\$125
FD215 Medical Asst to Indigents	145	0.208 %	\$229		\$229	\$8	\$237
Total	70,163	100.000 %	\$112,860		\$112,860	\$3,666	\$116,526

(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	7.405 %	\$20,171		\$20,171	\$655	\$20,826
Assessor	77,897	6.917 %	\$18,841		\$18,841	\$612	\$19,453
Community Development Admin	128,636	11.422 %	\$31,113		\$31,113	\$1,011	\$32,124
Tahoe Constable	52,749	4.684 %	\$12,758		\$12,758	\$414	\$13,172
County Administration	52,164	4.632 %	\$12,617		\$12,617	\$410	\$13,027
District Attorney	53,422	4.743 %	\$12,921		\$12,921	\$420	\$13,341
JPO Detention Center	19,466	1.728 %	\$4,708		\$4,708	\$153	\$4,861
Juvenile Probation	158,738	14.094 %	\$38,393		\$38,393	\$1,247	\$39,640
Records Management	17,669	1.569 %	\$4,274		\$4,274	\$139	\$4,413
Technology Services	23,646	2.100 %	\$5,719		\$5,719	\$186	\$5,905
Building Services	51,378	4.562 %	\$12,427		\$12,427	\$404	\$12,831
Telecommunications	49,512	4.396 %	\$11,975		\$11,975	\$389	\$12,364
Sheriff Jail	13,952	1.239 %	\$3,375		\$3,375	\$110	\$3,485
Public Works Utilities	270,228	23.994 %	\$65,359		\$65,359	\$2,123	\$67,482
Public Works Administration	53,011	4.707 %	\$12,822		\$12,822	\$416	\$13,238
All Other	20,379	1.808 %	\$4,928		\$4,928	\$159	\$5,087
Total	<u>1,126,244</u>	<u>100.000 %</u>	<u>\$272,401</u>		<u>\$272,401</u>	<u>\$8,848</u>	<u>\$281,249</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	1,984	2.249 %	\$2,209		\$2,209	\$72	\$2,281
Community Development Admin	10,231	11.598 %	\$11,389		\$11,389	\$370	\$11,759
Finance	2,331	2.642 %	\$2,595		\$2,595	\$84	\$2,679
County Administration	4,196	4.756 %	\$4,671		\$4,671	\$152	\$4,823
DA Child Support	1,307	1.482 %	\$1,455		\$1,455	\$47	\$1,502
District Attorney	8,133	9.219 %	\$9,053		\$9,053	\$294	\$9,347
Human Resources	4,950	5.611 %	\$5,510		\$5,510	\$179	\$5,689
Tahoe General Services	2,086	2.365 %	\$2,322		\$2,322	\$75	\$2,397
Treasurer	1,985	2.250 %	\$2,210		\$2,210	\$72	\$2,282
Assessor	1,940	2.199 %	\$2,160		\$2,160	\$70	\$2,230
Tahoe Constable	369	0.418 %	\$411		\$411	\$13	\$424
Alternative Sentencing	1,268	1.437 %	\$1,412		\$1,412	\$46	\$1,458
Court Clerk	962	1.090 %	\$1,071		\$1,071	\$35	\$1,106
East Fork Justice Court	974	1.104 %	\$1,084		\$1,084	\$35	\$1,119
Sheriff Administration	7,224	8.189 %	\$8,042		\$8,042	\$261	\$8,303
Sheriff Jail	3,665	4.155 %	\$4,080		\$4,080	\$133	\$4,213
Tahoe Justice Court	2,494	2.827 %	\$2,776		\$2,776	\$90	\$2,866
FD204 Airport	6,114	6.931 %	\$6,806		\$6,806	\$221	\$7,027
FD216 Social Services	5,725	6.490 %	\$6,373		\$6,373	\$207	\$6,580
FD234 Library	2,040	2.312 %	\$2,271		\$2,271	\$74	\$2,345
FD234 Recreation	2,567	2.910 %	\$2,858		\$2,858	\$93	\$2,951
FD260 Senior Services Program	3,074	3.485 %	\$3,422		\$3,422	\$111	\$3,533
FD242 China Spring Youth Camp	3,108	3.523 %	\$3,460		\$3,460	\$112	\$3,572
FD255 911 Emergency Svcs	390	0.442 %	\$434		\$434	\$14	\$448
FD610 Gardnerville Town	3,378	3.829 %	\$3,760		\$3,760	\$122	\$3,882
FD620 Genoa Town	1,421	1.611 %	\$1,582		\$1,582	\$51	\$1,633
FD650 East Fork Fire	4,301	4.876 %	\$4,785		\$4,785	\$157	\$4,942
Total	88,217	100.000 %	\$98,201		\$98,201	\$3,190	\$101,391

(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	687	4.456 %	\$683		\$683	\$22	\$705
County Administration	628	4.074 %	\$625		\$625	\$20	\$645
Human Resources	654	4.242 %	\$651		\$651	\$21	\$672
Finance	2,632	17.073 %	\$2,618		\$2,618	\$85	\$2,703
Tahoe General Services	262	1.700 %	\$261		\$261	\$8	\$269
Clerk	2,166	14.050 %	\$2,155		\$2,155	\$70	\$2,225
Community Development Admin	2,795	18.131 %	\$2,780		\$2,780	\$90	\$2,870
Sheriff Administration	523	3.393 %	\$520		\$520	\$17	\$537
District Attorney	5,069	32.881 %	\$5,042		\$5,042	\$165	\$5,207
Total	<u>15,416</u>	<u>100.000 %</u>	<u>\$15,335</u>		<u>\$15,335</u>	<u>\$498</u>	<u>\$15,833</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 %	\$2,160		\$2,160	\$70	\$2,230
County Administration	25	25.000 %	\$2,160		\$2,160	\$70	\$2,230
Finance	25	25.000 %	\$2,160		\$2,160	\$70	\$2,230
Human Resources	25	25.000 %	\$2,160		\$2,160	\$71	\$2,231
Total	100	100.000 %	\$8,640		\$8,640	\$281	\$8,921

(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 %	\$72,283		\$72,283	\$12,697	\$84,980
Total	1	100.000 %	\$72,283		\$72,283	\$12,697	\$84,980

(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	\$105,987	\$282	\$13,027	\$4,823	\$645	\$2,230	\$84,980
GIS/IT Customer Service	\$164	\$164					
Clerk	\$11,541	\$7,035		\$2,281	\$2,225		
Treasurer	\$15,884	\$13,602		\$2,282			
Technology Services	\$5,907	\$2	\$5,905				
Human Resources	\$9,992	\$1,400		\$5,689	\$672	\$2,231	
Records Management	\$4,413		\$4,413				
District Attorney	\$31,748	\$3,853	\$13,341	\$9,347	\$5,207		
Building Services	\$12,831		\$12,831				
Finance	\$8,959	\$1,347		\$2,679	\$2,703	\$2,230	
County Commissioners	\$2,240	\$10				\$2,230	
Assessor	\$32,853	\$11,170	\$19,453	\$2,230			
Recorder	\$4,848	\$4,848					
Clerk-Elections	\$8,817	\$8,817					
Tahoe General Services	\$2,666			\$2,397	\$269		
Telecommunications	\$12,935	\$571	\$12,364				
Sheriff Administration	\$8,840			\$8,303	\$537		
Sheriff Administration Services	\$9,295	\$9,295					
Sheriff Jail	\$7,698		\$3,485	\$4,213			
Animal Care & Services	\$21,977	\$1,151	\$20,826				
Emergency Management	\$120	\$120					
Court Clerk	\$3,578	\$2,472		\$1,106			
District Court 1	\$1,267	\$1,267					
District Court II	\$1,108	\$1,108					
CASA	\$384	\$384					
Public Guardian Administration	\$125	\$125					
DA Child Support	\$10,393	\$8,186		\$1,502	\$705		
Juvenile Probation	\$40,401	\$761	\$39,640				
JPO Detention Center	\$4,863	\$2	\$4,861				
East Fork Justice Court	\$4,571	\$3,452		\$1,119			
Tahoe Justice Court	\$6,018	\$3,152		\$2,866			
Alternative Sentencing	\$1,458			\$1,458			
Tahoe Constable	\$13,596		\$13,172	\$424			
Community Development Admin	\$57,241	\$10,488	\$32,124	\$11,759	\$2,870		
Public Works Administration	\$15,254	\$2,016	\$13,238				
Public Works Utilities	\$67,482		\$67,482				
Weed Control	\$952	\$952					
FD204 Airport	\$7,783	\$756		\$7,027			
FD215 Medical Asst to Indigents	\$237	\$237					
FD216 Social Services	\$7,301	\$721		\$6,580			
FD234 Library	\$2,345			\$2,345			

**General Services
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>Postage</u>	<u>Motor Pool</u>	<u>Equipment Lease</u>	<u>Paper Supplies</u>	<u>Office Supplies</u>	<u>County Manager</u>
FD234 Parks Operations	\$452	\$452					
FD234 Recreation	\$5,260	\$2,309		\$2,951			
FD242 China Spring Youth Camp	\$4,846	\$1,274		\$3,572			
FD255 911 Emergency Svcs	\$448			\$448			
FD260 Senior Services Program	\$5,536	\$2,003		\$3,533			
FD610 Gardnerville Town	\$3,882			\$3,882			
FD620 Genoa Town	\$1,633			\$1,633			
FD650 East Fork Fire	\$5,130	\$188		\$4,942			
All Other	\$15,641	\$10,554	\$5,087				
Total	<u>\$608,900</u>	<u>\$116,526</u>	<u>\$281,249</u>	<u>\$101,391</u>	<u>\$15,833</u>	<u>\$8,921</u>	<u>\$84,980</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.
 - **Technology Services** – These costs are based on percentage of time worked in 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>
	\$1,201,036			\$1,201,036
Deductions:				
RURAL CPS ASSESS	(\$380,322)			
PROFESSIONAL SERVICES	(\$110,440)			
Total deductions:	<u>(\$490,762)</u>			<u>(\$490,762)</u>
Allocated additions:				
100000 - Building Charge	\$11,242		\$11,242	
101191 - General Services	\$92,629	\$13,358	\$105,987	
101122 - County Administration		\$3,092	\$3,092	
101152 - GIS/IT Customer Service		\$13,398	\$13,398	
101182 - Clerk		\$11,525	\$11,525	
101186 - Treasurer		\$23,655	\$23,655	
101192 - Technology Services		\$42,113	\$42,113	
101194 - Human Resources		\$4,210	\$4,210	
101195 - Records Management		\$501	\$501	
101341 - District Attorney		\$74,370	\$74,370	
101521 - Building Services		\$11,952	\$11,952	
309817 - FD309 Risk Management		\$1,683	\$1,683	
101172 - Finance		\$9,447	\$9,447	
Total allocated additions:	<u>\$103,871</u>	<u>\$209,304</u>	<u>\$313,175</u>	<u>\$313,175</u>
Total to be allocated	<u>\$814,145</u>	<u>\$209,304</u>		<u>\$1,023,449</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	\$491,459	\$107,875	\$126,305	\$90,969	\$62,268	\$835	\$69,541	\$28,996	\$4,670	
FRINGE BENEFITS	\$164,277	\$36,059	\$42,219	\$30,408	\$20,814	\$279	\$23,245	\$9,692	\$1,561	
Other Expense and Cost										
SERVICES & SUPPLIES	\$27,871	\$6,118	\$7,163	\$5,159	\$3,531	\$47	\$3,944	\$1,644	\$265	
RURAL CPS ASSESS	\$380,322	\$380,322								
PROFESSIONAL SERVICE	\$110,440	\$110,440								
MOSQUITO ABATEMENT	\$26,667									\$26,667
Departmental Expenditures	\$1,201,036	\$640,814	\$175,687	\$126,536	\$86,613	\$1,161	\$96,730	\$40,332	\$6,496	\$26,667
Cost Adjustments										
Deductions	(\$490,762)	(\$490,762)								
Additions: 1st										
General Services	\$92,629			\$92,629						
Other	\$11,242	\$11,242								
Functional Cost	\$814,145	\$161,294	\$175,687	\$219,165	\$86,613	\$1,161	\$96,730	\$40,332	\$6,496	\$26,667
Reallocate Admin		(\$161,294)	\$50,582	\$36,431	\$24,937	\$334	\$27,850	\$11,612	\$1,870	\$7,678
Allocable Costs	\$814,145		\$226,269	\$255,596	\$111,550	\$1,495	\$124,580	\$51,944	\$8,366	\$34,345
Unallocated	(\$1,495)					(\$1,495)				
1st Allocation	\$812,650		\$226,269	\$255,596	\$111,550		\$124,580	\$51,944	\$8,366	\$34,345
Additions: 2nd										
General Services	\$13,358			\$13,358						
Other	\$195,946	\$195,946								
Functional Cost	\$209,304	\$195,946		\$13,358						
Reallocate Admin		(\$195,946)	\$61,449	\$44,258	\$30,294	\$406	\$33,833	\$14,107	\$2,272	\$9,327
Allocable Costs	\$209,304		\$61,449	\$57,616	\$30,294	\$406	\$33,833	\$14,107	\$2,272	\$9,327
Unallocated	(\$406)					(\$406)				
2nd Allocation	\$208,898		\$61,449	\$57,616	\$30,294		\$33,833	\$14,107	\$2,272	\$9,327
Total allocated	\$1,021,548		\$287,718	\$313,212	\$141,844		\$158,413	\$66,051	\$10,638	\$43,672

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>
FD640 Minden Town Water	604,770	0.687 %	\$1,553		\$1,553	\$431	\$1,984
FD639 Minden Wholesale Water Utly	874,842	0.993 %	\$2,247		\$2,247	\$623	\$2,870
FD635 Minden Trash	447,701	0.508 %	\$1,150		\$1,150	\$319	\$1,469
FD630 Minden Town	1,506,316	1.710 %	\$3,869		\$3,869	\$1,073	\$4,942
FD620 Genoa Town	457,917	0.520 %	\$1,176		\$1,176	\$326	\$1,502
FD611 Gardnerville Health & San	938,883	1.066 %	\$2,412		\$2,412	\$669	\$3,081
FD610 Gardnerville Town	1,049,816	1.192 %	\$2,697		\$2,697	\$748	\$3,445
FD605 Dc Redevelopment Admin	59,512	0.068 %	\$153		\$153	\$42	\$195
FD541 Co Debt/Other Resources	900	0.001 %	\$2		\$2	\$1	\$3
FD430 Regional Transportation	1,100,082	1.249 %	\$2,826		\$2,826	\$784	\$3,610
FD410 County Construction	593,467	0.674 %	\$1,524		\$1,524	\$423	\$1,947
FD325 Sewer Utility	1,167,030	1.325 %	\$2,998		\$2,998	\$832	\$3,830
FD324 Regional Water Fund	944,459	1.072 %	\$2,426		\$2,426	\$673	\$3,099
FD315 Ridgeview Water System	1						
FD313.821 Vehicle Replacement	243,565	0.276 %	\$626		\$626	\$174	\$800
FD310 Self Insurance Dental	395,814	0.449 %	\$1,017		\$1,017	\$282	\$1,299
FD255 911 Emergency Svcs	1,916,832	2.176 %	\$4,924		\$4,924	\$1,366	\$6,290
FD245 Erosion Control TRPA	99,035	0.112 %	\$254		\$254	\$71	\$325
FD240 Justice Court Admin Assess	70,918	0.081 %	\$182		\$182	\$51	\$233
FD236 Tahoe/Douglas Trans Dist	146,772	0.167 %	\$377		\$377	\$105	\$482
FD232 Road Operating	1,708,702	1.940 %	\$4,389		\$4,389	\$1,217	\$5,606
FD222 Law Library	22,806	0.026 %	\$59		\$59	\$16	\$75
FD215 Medical Asst to Indigents	694,205	0.788 %	\$1,783		\$1,783	\$495	\$2,278
FD211 Solid Waste Management	295,056	0.335 %	\$758		\$758	\$210	\$968
FD210 DC Water District	10,459	0.012 %	\$27		\$27	\$7	\$34
FD202 NV Cooperative Ext	266,697	0.303 %	\$685		\$685	\$190	\$875
Public Works Engineering	16,004	0.018 %	\$41		\$41	\$11	\$52
Building Services	891,275	1.012 %	\$2,289		\$2,289	\$635	\$2,924
Community Development Engineering	554,208	0.629 %	\$1,424		\$1,424	\$395	\$1,819
Community Development Planning	404,425	0.459 %	\$1,039		\$1,039	\$288	\$1,327
Community Development Building Dept	599,598	0.681 %	\$1,540		\$1,540	\$427	\$1,967
Security	118,749	0.135 %	\$305		\$305	\$85	\$390
Tahoe Constable	119,898	0.136 %	\$308		\$308	\$85	\$393
East Fork Constable	154,754	0.176 %	\$397		\$397	\$110	\$507
Alternative Sentencing	564,076	0.640 %	\$1,449		\$1,449	\$402	\$1,851
Court Computer System	293,389	0.333 %	\$754		\$754	\$209	\$963
Public Defender	802,542	0.911 %	\$2,061		\$2,061	\$572	\$2,633
Bailiff	314,808	0.357 %	\$809		\$809	\$224	\$1,033
Public Guardian Administration	138,730	0.157 %	\$356		\$356	\$99	\$455
SAFE	104,696	0.119 %	\$269		\$269	\$75	\$344
Tri-Net	123,361	0.140 %	\$317		\$317	\$88	\$405

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>
Sheriff Operations/Patrol	5,262,373	5.974 %	\$13,517		\$13,517	\$3,749	\$17,266
Sheriff Coroner	83,178	0.094 %	\$214		\$214	\$59	\$273
Sheriff Grants	104,157	0.118 %	\$268		\$268	\$74	\$342
Sheriff Vehicles	592,878	0.673 %	\$1,523		\$1,523	\$422	\$1,945
Sheriff Patrol/Traffic	654,816	0.743 %	\$1,682		\$1,682	\$467	\$2,149
Sheriff-General Investigation	1,693,039	1.922 %	\$4,349		\$4,349	\$1,206	\$5,555
Sheriff Cops Grant	226,910	0.258 %	\$583		\$583	\$162	\$745
Sheriff Jail	4,324,867	4.910 %	\$11,109		\$11,109	\$3,081	\$14,190
Sheriff Records	456,812	0.519 %	\$1,173		\$1,173	\$325	\$1,498
Sheriff Administration	1,126,205	1.278 %	\$2,893		\$2,893	\$802	\$3,695
Records Management	161,714	0.184 %	\$415		\$415	\$115	\$530
Tahoe General Services	264,843	0.301 %	\$680		\$680	\$189	\$869
FD234 Room Tax Admin	535,338	0.608 %	\$1,375		\$1,375	\$381	\$1,756
FD260 Senior Services Program	2,166,444	2.459 %	\$5,565		\$5,565	\$1,544	\$7,109
FD204 Airport	836,732	0.950 %	\$2,149		\$2,149	\$596	\$2,745
FD650 East Fork Fire	12,166,094	13.811 %	\$31,250		\$31,250	\$8,668	\$39,918
FD216 Social Services	1,664,376	1.889 %	\$4,275		\$4,275	\$1,186	\$5,461
Weed Control	677,434	0.769 %	\$1,740		\$1,740	\$483	\$2,223
CASA	139,088	0.158 %	\$357		\$357	\$99	\$456
Community Development Admin	418,074	0.475 %	\$1,074		\$1,074	\$298	\$1,372
Tahoe Justice Court	501,775	0.570 %	\$1,289		\$1,289	\$358	\$1,647
East Fork Justice Court	578,217	0.656 %	\$1,485		\$1,485	\$412	\$1,897
FD242 China Spring Youth Camp	4,568,603	5.186 %	\$11,735		\$11,735	\$3,255	\$14,990
Juvenile Probation	1,051,166	1.193 %	\$2,700		\$2,700	\$749	\$3,449
JPO Detention Center	430,900	0.489 %	\$1,107		\$1,107	\$307	\$1,414
DA Child Support	325,883	0.370 %	\$837		\$837	\$232	\$1,069
District Attorney	2,250,296	2.555 %	\$5,780		\$5,780	\$1,603	\$7,383
District Court II	282,568	0.321 %	\$726		\$726	\$201	\$927
District Court 1	415,528	0.472 %	\$1,067		\$1,067	\$296	\$1,363
Court Clerk	336,468	0.382 %	\$864		\$864	\$240	\$1,104
Animal Care & Services	329,432	0.374 %	\$846		\$846	\$235	\$1,081
Sheriff Administration Services	1,343,827	1.525 %	\$3,452		\$3,452	\$957	\$4,409
Human Resources	508,799	0.578 %	\$1,307		\$1,307	\$363	\$1,670
Technology Services	1,330,901	1.511 %	\$3,419		\$3,419	\$948	\$4,367
General Services	1,847,069	2.097 %	\$4,744		\$4,744		\$4,744
Telecommunications	59,563	0.068 %	\$153		\$153	\$42	\$195
Treasurer	630,024	0.715 %	\$1,618		\$1,618	\$449	\$2,067
Clerk-Elections	68,672	0.078 %	\$176		\$176	\$49	\$225
FD309 Risk Management	2,597,105	2.948 %	\$6,671		\$6,671	\$1,850	\$8,521
FD244 Western NV Regional Youth	57,666	0.065 %	\$148		\$148	\$41	\$189
FD651 Effph Emergency Fund	90,000	0.102 %	\$231		\$231	\$64	\$295

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>
FD885 Mosquito District	470,973	0.535 %	\$1,210		\$1,210	\$336	\$1,546
Public Works Roads	3,032	0.003 %	\$8		\$8	\$2	\$10
Public Works Utilities	201		\$1		\$1		\$1
FD326 Carson Valley Water Utility	1,382,403	1.569 %	\$3,551		\$3,551	\$985	\$4,536
County Commissioners	491,905	0.558 %	\$1,263		\$1,263	\$350	\$1,613
Economic Development	283,532	0.322 %	\$728		\$728	\$202	\$930
GIS/IT Customer Service	861,459	0.978 %	\$2,213		\$2,213	\$614	\$2,827
Assessor	812,679	0.923 %	\$2,087		\$2,087	\$579	\$2,666
Finance	802,585	0.911 %	\$2,062		\$2,062	\$572	\$2,634
Recorder	435,759	0.495 %	\$1,119		\$1,119	\$310	\$1,429
Clerk	430,072	0.488 %	\$1,105		\$1,105	\$306	\$1,411
FD234 Library	1,493,306	1.695 %	\$3,836		\$3,836	\$1,064	\$4,900
FD234 Parks Operations	1,218,332	1.383 %	\$3,129		\$3,129	\$868	\$3,997
FD234 Parks Temp & Seasonal	220,298	0.250 %	\$566		\$566	\$157	\$723
FD234 Recreation	750,271	0.852 %	\$1,927		\$1,927	\$535	\$2,462
FD234 Rec Temp & Seasonal	386,765	0.439 %	\$993		\$993	\$276	\$1,269
FD234 Kahle Community Center	641,426	0.728 %	\$1,648		\$1,648	\$457	\$2,105
FD313.829 Vehicle Maintenance	1,286,316	1.460 %	\$3,304		\$3,304	\$917	\$4,221
FD212 Landscape Maint Dist	15,558	0.018 %	\$40		\$40	\$11	\$51
FD234 Community/Mtg Rm	403,200	0.458 %	\$1,036		\$1,036	\$287	\$1,323
FD235 Library Gift Fund	14,619	0.017 %	\$38		\$38	\$10	\$48
FD327-316 LT Wtr Util-Zephyr	285,172	0.324 %	\$732		\$732	\$203	\$935
FD405 Ad Val Capital Projects	91,677	0.104 %	\$235		\$235	\$65	\$300
FD234 Gym & Fitness	375,597	0.426 %	\$965		\$965	\$268	\$1,233
FD327-319 LT Wtr Util-Cave Rock	359,597	0.408 %	\$924		\$924	\$256	\$1,180
FD327-320 LT Wtr Util-Skyland	184,513	0.209 %	\$474		\$474	\$131	\$605
Project Management	126,913	0.144 %	\$326		\$326	\$90	\$416
Judicial Services	242,334	0.275 %	\$622		\$622	\$173	\$795
FD420 Park Resident Const Tax	2,855	0.003 %	\$7		\$7	\$2	\$9
FD606 Dc Redevelopment Cap Proj	20,091	0.023 %	\$52		\$52	\$14	\$66
Public Administrator	20,590	0.021 %	\$50		\$50	\$19	\$69
Total	88,090,934	100.000 %	\$226,269		\$226,269	\$61,449	\$287,718

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

Source:

County Administration
Detail allocation of
County Manager

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD605 Dc Redevelopment Admin	59,512	0.085 %	\$217		\$217	\$50	\$267
FD541 Co Debt/Other Resources	900	0.001 %	\$3		\$3	\$1	\$4
FD430 Regional Transportation	1,100,082	1.573 %	\$4,019		\$4,019	\$931	\$4,950
FD410 County Construction	593,467	0.848 %	\$2,168		\$2,168	\$502	\$2,670
FD325 Sewer Utility	1,167,030	1.668 %	\$4,264		\$4,264	\$987	\$5,251
FD324 Regional Water Fund	944,459	1.350 %	\$3,451		\$3,451	\$799	\$4,250
FD315 Ridgeview Water System	1						
FD313.821 Vehicle Replacement	243,565	0.348 %	\$890		\$890	\$206	\$1,096
FD310 Self Insurance Dental	395,814	0.566 %	\$1,446		\$1,446	\$335	\$1,781
FD255 911 Emergency Svcs	1,916,832	2.740 %	\$7,004		\$7,004	\$1,622	\$8,626
FD245 Erosion Control TRPA	99,035	0.142 %	\$362		\$362	\$84	\$446
FD240 Justice Court Admin Assess	70,918	0.101 %	\$259		\$259	\$60	\$319
FD236 Tahoe/Douglas Trans Dist	146,772	0.210 %	\$536		\$536	\$124	\$660
FD232 Road Operating	1,708,702	2.443 %	\$6,243		\$6,243	\$1,445	\$7,688
FD222 Law Library	22,806	0.033 %	\$83		\$83	\$19	\$102
FD215 Medical Asst to Indigents	694,205	0.992 %	\$2,536		\$2,536	\$587	\$3,123
FD211 Solid Waste Management	295,056	0.422 %	\$1,078		\$1,078	\$250	\$1,328
FD210 DC Water District	10,459	0.015 %	\$38		\$38	\$9	\$47
FD202 NV Cooperative Ext	266,697	0.381 %	\$974		\$974	\$226	\$1,200
Public Works Engineering	16,004	0.023 %	\$58		\$58	\$14	\$72
Building Services	891,275	1.274 %	\$3,256		\$3,256	\$754	\$4,010
Community Development Engineering	554,208	0.792 %	\$2,025		\$2,025	\$469	\$2,494
Community Development Planning	404,425	0.578 %	\$1,478		\$1,478	\$342	\$1,820
Community Development Building Dept	599,598	0.857 %	\$2,191		\$2,191	\$507	\$2,698
Security	118,749	0.170 %	\$434		\$434	\$100	\$534
Tahoe Constable	119,898	0.171 %	\$438		\$438	\$101	\$539
East Fork Constable	154,754	0.221 %	\$565		\$565	\$131	\$696
Alternative Sentencing	564,076	0.806 %	\$2,061		\$2,061	\$477	\$2,538
Court Computer System	293,389	0.419 %	\$1,072		\$1,072	\$248	\$1,320
Public Defender	802,542	1.147 %	\$2,932		\$2,932	\$679	\$3,611
Bailiff	314,808	0.450 %	\$1,150		\$1,150	\$266	\$1,416
Public Guardian Administration	138,730	0.198 %	\$507		\$507	\$117	\$624
SAFE	104,696	0.150 %	\$383		\$383	\$89	\$472
Tri-Net	123,361	0.176 %	\$451		\$451	\$104	\$555
Sheriff Operations/Patrol	5,262,373	7.523 %	\$19,227		\$19,227	\$4,452	\$23,679
Sheriff Coroner	83,178	0.119 %	\$304		\$304	\$70	\$374
Sheriff Grants	104,157	0.149 %	\$381		\$381	\$88	\$469
Sheriff Vehicles	592,878	0.848 %	\$2,166		\$2,166	\$502	\$2,668
Sheriff Patrol/Traffic	654,816	0.936 %	\$2,393		\$2,393	\$554	\$2,947
Sheriff-General Investigation	1,693,039	2.420 %	\$6,186		\$6,186	\$1,432	\$7,618
Sheriff Cops Grant	226,910	0.324 %	\$829		\$829	\$192	\$1,021

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 Jail	4,324,867	6.182 %	\$15,802		\$15,802	\$3,659	\$19,461
Sheriff Records	456,812	0.653 %	\$1,669		\$1,669	\$386	\$2,055
Sheriff Administration	1,126,205	1.610 %	\$4,115		\$4,115	\$953	\$5,068
Records Management	161,714	0.231 %	\$591		\$591	\$137	\$728
Tahoe General Services	264,843	0.379 %	\$968		\$968	\$224	\$1,192
FD234 Room Tax Admin	535,338	0.765 %	\$1,956		\$1,956	\$453	\$2,409
FD260 Senior Services Program	2,166,444	3.097 %	\$7,916		\$7,916	\$1,833	\$9,749
FD204 Airport	836,732	1.196 %	\$3,057		\$3,057	\$708	\$3,765
FD216 Social Services	1,664,376	2.379 %	\$6,081		\$6,081	\$1,408	\$7,489
Weed Control	677,434	0.968 %	\$2,475		\$2,475	\$573	\$3,048
CASA	139,088	0.199 %	\$508		\$508	\$118	\$626
Community Development Admin	418,074	0.598 %	\$1,528		\$1,528	\$354	\$1,882
Tahoe Justice Court	501,775	0.717 %	\$1,833		\$1,833	\$424	\$2,257
East Fork Justice Court	578,217	0.827 %	\$2,113		\$2,113	\$489	\$2,602
FD242 China Spring Youth Camp	4,568,603	6.531 %	\$16,692		\$16,692	\$3,865	\$20,557
Juvenile Probation	1,051,166	1.503 %	\$3,841		\$3,841	\$889	\$4,730
JPO Detention Center	430,900	0.616 %	\$1,574		\$1,574	\$365	\$1,939
DA Child Support	325,883	0.466 %	\$1,191		\$1,191	\$276	\$1,467
District Attorney	2,250,296	3.217 %	\$8,222		\$8,222	\$1,904	\$10,126
District Court II	282,568	0.404 %	\$1,032		\$1,032	\$239	\$1,271
District Court 1	415,528	0.594 %	\$1,518		\$1,518	\$352	\$1,870
Court Clerk	336,468	0.481 %	\$1,229		\$1,229	\$285	\$1,514
Animal Care & Services	329,432	0.471 %	\$1,204		\$1,204	\$279	\$1,483
Sheriff Administration Services	1,343,827	1.921 %	\$4,910		\$4,910	\$1,137	\$6,047
Human Resources	508,799	0.727 %	\$1,859		\$1,859	\$430	\$2,289
Technology Services	1,330,901	1.903 %	\$4,863		\$4,863	\$1,126	\$5,989
General Services	1,847,069	2.640 %	\$6,749		\$6,749		\$6,749
Telecommunications	59,563	0.085 %	\$218		\$218	\$50	\$268
Treasurer	630,024	0.901 %	\$2,302		\$2,302	\$533	\$2,835
Clerk-Elections	68,672	0.098 %	\$251		\$251	\$58	\$309
FD309 Risk Management	2,597,105	3.713 %	\$9,489		\$9,489	\$2,197	\$11,686
FD244 Western NV Regional Youth	57,666	0.082 %	\$211		\$211	\$49	\$260
FD885 Mosquito District	470,973	0.673 %	\$1,721		\$1,721	\$398	\$2,119
Public Works Roads	3,032	0.004 %	\$11		\$11	\$3	\$14
Public Works Utilities	201		\$1		\$1		\$1
FD326 Carson Valley Water Utility	1,382,403	1.976 %	\$5,051		\$5,051	\$1,169	\$6,220
County Commissioners	491,905	0.703 %	\$1,797		\$1,797	\$416	\$2,213
Economic Development	283,532	0.405 %	\$1,036		\$1,036	\$240	\$1,276
GIS/IT Customer Service	861,459	1.231 %	\$3,148		\$3,148	\$729	\$3,877
Assessor	812,679	1.162 %	\$2,969		\$2,969	\$687	\$3,656
Finance	802,585	1.147 %	\$2,932		\$2,932	\$679	\$3,611

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>
Recorder	435,759	0.623 %	\$1,592		\$1,592	\$369	\$1,961
Clerk	430,072	0.615 %	\$1,571		\$1,571	\$364	\$1,935
FD234 Library	1,493,306	2.135 %	\$5,456		\$5,456	\$1,263	\$6,719
FD234 Parks Operations	1,218,332	1.742 %	\$4,451		\$4,451	\$1,031	\$5,482
FD234 Parks Temp & Seasonal	220,298	0.315 %	\$805		\$805	\$186	\$991
FD234 Recreation	750,271	1.073 %	\$2,741		\$2,741	\$635	\$3,376
FD234 Rec Temp & Seasonal	386,765	0.553 %	\$1,413		\$1,413	\$327	\$1,740
FD234 Kahle Community Center	641,426	0.917 %	\$2,344		\$2,344	\$543	\$2,887
FD313.829 Vehicle Maintenance	1,286,316	1.839 %	\$4,700		\$4,700	\$1,088	\$5,788
FD212 Landscape Maint Dist	15,558	0.022 %	\$57		\$57	\$13	\$70
FD234 Community/Mtg Rm	403,200	0.576 %	\$1,473		\$1,473	\$341	\$1,814
FD235 Library Gift Fund	14,619	0.021 %	\$53		\$53	\$12	\$65
FD327-316 LT Wtr Util-Zephyr	285,172	0.408 %	\$1,042		\$1,042	\$241	\$1,283
FD405 Ad Val Capital Projects	91,677	0.131 %	\$335		\$335	\$78	\$413
FD234 Gym & Fitness	375,597	0.537 %	\$1,372		\$1,372	\$318	\$1,690
FD327-319 LT Wtr Util-Cave Rock	359,597	0.514 %	\$1,314		\$1,314	\$304	\$1,618
FD327-320 LT Wtr Util-Skyland	184,513	0.264 %	\$674		\$674	\$156	\$830
Project Management	126,913	0.181 %	\$464		\$464	\$107	\$571
Judicial Services	242,334	0.346 %	\$885		\$885	\$205	\$1,090
FD420 Park Resident Const Tax	2,855	0.004 %	\$10		\$10	\$2	\$12
FD606 Dc Redevelopment Cap Proj	20,091	0.029 %	\$73		\$73	\$17	\$90
Public Administrator	20,590	0.031 %	\$80		\$80	\$17	\$97
Total	<u>69,954,595</u>	<u>100.000 %</u>	<u>\$255,596</u>		<u>\$255,596</u>	<u>\$57,616</u>	<u>\$313,212</u>

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

Source:

County Administration
Detail allocation of
CM Direct Supervision

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Human Resources	435	2.061 %	\$2,300		\$2,300	\$647	\$2,947
GIS/IT Customer Service	900	4.265 %	\$4,758		\$4,758	\$1,338	\$6,096
Community Development Admin	400	1.896 %	\$2,114		\$2,114	\$595	\$2,709
Community Development Building Dept	700	3.317 %	\$3,700		\$3,700	\$1,041	\$4,741
Community Development Planning	600	2.843 %	\$3,172		\$3,172	\$892	\$4,064
Community Development Engineering	525	2.488 %	\$2,775		\$2,775	\$781	\$3,556
Telecommunications							
Technology Services	745	3.530 %	\$3,938		\$3,938	\$1,108	\$5,046
FD255 911 Emergency Svcs	2,003	9.492 %	\$10,588		\$10,588	\$2,978	\$13,566
Weed Control	550	2.606 %	\$2,907		\$2,907	\$818	\$3,725
FD210 DC Water District	55	0.261 %	\$291		\$291	\$82	\$373
FD211 Solid Waste Management	55	0.261 %	\$291		\$291	\$82	\$373
FD216 Social Services	935	4.431 %	\$4,943		\$4,943	\$1,390	\$6,333
FD260 Senior Services Program	1,935	9.170 %	\$10,229		\$10,229	\$2,877	\$13,106
FD309 Risk Management	85	0.403 %	\$449		\$449	\$126	\$575
FD313.821 Vehicle Replacement	48	0.227 %	\$254		\$254	\$71	\$325
FD325 Sewer Utility	522	2.474 %	\$2,759		\$2,759	\$776	\$3,535
FD430 Regional Transportation	150	0.711 %	\$793		\$793	\$223	\$1,016
FD605 Dc Redevelopment Admin	34	0.161 %	\$180		\$180	\$51	\$231
FD234 Parks Operations	715	3.388 %	\$3,780		\$3,780	\$1,063	\$4,843
FD234 Parks Temp & Seasonal	580	2.749 %	\$3,066		\$3,066	\$862	\$3,928
FD234 Recreation	493	2.336 %	\$2,606		\$2,606	\$733	\$3,339
FD234 Rec Temp & Seasonal	1,305	6.184 %	\$6,899		\$6,899	\$1,940	\$8,839
FD234 Kahle Community Center	1,008	4.777 %	\$5,329		\$5,329	\$1,499	\$6,828
FD236 Tahoe/Douglas Trans Dist	14	0.066 %	\$74		\$74	\$21	\$95
FD313.829 Vehicle Maintenance	561	2.659 %	\$2,966		\$2,966	\$834	\$3,800
County Administration	585	2.772 %	\$3,092		\$3,092		\$3,092
Economic Development	100	0.474 %	\$529		\$529	\$149	\$678
Finance	890	4.218 %	\$4,705		\$4,705	\$1,323	\$6,028
General Services	143	0.678 %	\$756		\$756		\$756
Animal Care & Services	415	1.967 %	\$2,194		\$2,194	\$617	\$2,811
Building Services	250	1.185 %	\$1,322		\$1,322	\$372	\$1,694
Public Works Engineering	10	0.047 %	\$53		\$53	\$15	\$68
FD324 Regional Water Fund	53	0.251 %	\$280		\$280	\$79	\$359
FD326 Carson Valley Water Utility	877	4.156 %	\$4,636		\$4,636	\$1,304	\$5,940
FD234 Gym & Fitness	344	1.630 %	\$1,818		\$1,818	\$511	\$2,329
FD234 Community/Mtg Rm	502	2.379 %	\$2,654		\$2,654	\$746	\$3,400
Public Works Roads	965	4.573 %	\$5,101		\$5,101	\$1,435	\$6,536
Project Management	100	0.474 %	\$529		\$529	\$149	\$678
FD327-316 LT Wtr Util-Zephyr	188	0.891 %	\$994		\$994	\$280	\$1,274
FD327-319 LT Wtr Util-Cave Rock	196	0.929 %	\$1,036		\$1,036	\$291	\$1,327

**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>
FD327-320 LT Wtr Util-Skyland	131	0.620 %	\$690		\$690	\$195	\$885
Total	<u>21,102</u>	<u>100.000 %</u>	<u>\$111,550</u>		<u>\$111,550</u>	<u>\$30,294</u>	<u>\$141,844</u>

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

Source:

**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	<u>100</u>	<u>100.000 %</u>	<u>\$124,580</u>		<u>\$124,580</u>	<u>\$33,833</u>	<u>\$158,413</u>
Total	<u>100</u>	<u>100.000 %</u>	<u>\$124,580</u>		<u>\$124,580</u>	<u>\$33,833</u>	<u>\$158,413</u>

(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 %	\$28,419		\$28,419	\$7,718	\$36,137
Technology Services	745	45.289 %	\$23,525		\$23,525	\$6,389	\$29,914
Total	<u>1,645</u>	<u>100.000 %</u>	<u>\$51,944</u>		<u>\$51,944</u>	<u>\$14,107</u>	<u>\$66,051</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

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 %	\$8,366		\$8,366	\$2,272	\$10,638
Total	100	100.000 %	\$8,366		\$8,366	\$2,272	\$10,638

(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 %	\$34,345		\$34,345	\$9,327	\$43,672
Total	100	100.000 %	\$34,345		\$34,345	\$9,327	\$43,672

(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	\$12,249	\$4,744	\$6,749	\$756				
County Administration	\$3,092			\$3,092				
GIS/IT Customer Service	\$48,937	\$2,827	\$3,877	\$6,096		\$36,137		
Clerk	\$13,984	\$1,411	\$1,935				\$10,638	
Treasurer	\$4,902	\$2,067	\$2,835					
Technology Services	\$45,316	\$4,367	\$5,989	\$5,046		\$29,914		
Human Resources	\$6,906	\$1,670	\$2,289	\$2,947				
Records Management	\$1,258	\$530	\$728					
District Attorney	\$17,509	\$7,383	\$10,126					
Building Services	\$8,628	\$2,924	\$4,010	\$1,694				
FD309 Risk Management	\$20,782	\$8,521	\$11,686	\$575				
Finance	\$170,686	\$2,634	\$3,611	\$6,028	\$158,413			
County Commissioners	\$3,826	\$1,613	\$2,213					
Project Management	\$1,665	\$416	\$571	\$678				
Economic Development	\$2,884	\$930	\$1,276	\$678				
Assessor	\$6,322	\$2,666	\$3,656					
Recorder	\$3,390	\$1,429	\$1,961					
Clerk-Elections	\$534	\$225	\$309					
Tahoe General Services	\$2,061	\$869	\$1,192					
Telecommunications	\$463	\$195	\$268					
Sheriff Administration	\$8,763	\$3,695	\$5,068					
Sheriff Administration Services	\$10,456	\$4,409	\$6,047					
Sheriff Records	\$3,553	\$1,498	\$2,055					
Sheriff Jail	\$33,651	\$14,190	\$19,461					
Sheriff Cops Grant	\$1,766	\$745	\$1,021					
Sheriff-General Investigation	\$13,173	\$5,555	\$7,618					
Sheriff Patrol/Traffic	\$5,096	\$2,149	\$2,947					
Sheriff Vehicles	\$4,613	\$1,945	\$2,668					
Sheriff Grants	\$811	\$342	\$469					
Sheriff Coroner	\$647	\$273	\$374					
Sheriff Operations/Patrol	\$40,945	\$17,266	\$23,679					
Tri-Net	\$960	\$405	\$555					
Animal Care & Services	\$5,375	\$1,081	\$1,483	\$2,811				
Court Clerk	\$2,618	\$1,104	\$1,514					
Judicial Services	\$1,885	\$795	\$1,090					
District Court 1	\$3,233	\$1,363	\$1,870					
District Court II	\$2,198	\$927	\$1,271					
CASA	\$1,082	\$456	\$626					
SAFE	\$816	\$344	\$472					
Public Guardian Administration	\$1,079	\$455	\$624					
Public Administrator	\$166	\$69	\$97					

**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>
Bailiff	\$2,449	\$1,033	\$1,416					
DA Child Support	\$2,536	\$1,069	\$1,467					
Public Defender	\$6,244	\$2,633	\$3,611					
Juvenile Probation	\$8,179	\$3,449	\$4,730					
JPO Detention Center	\$3,353	\$1,414	\$1,939					
Court Computer System	\$2,283	\$963	\$1,320					
East Fork Justice Court	\$4,499	\$1,897	\$2,602					
Tahoe Justice Court	\$3,904	\$1,647	\$2,257					
Alternative Sentencing	\$4,389	\$1,851	\$2,538					
East Fork Constable	\$1,203	\$507	\$696					
Tahoe Constable	\$932	\$393	\$539					
Security	\$924	\$390	\$534					
Community Development Admin	\$5,963	\$1,372	\$1,882	\$2,709				
Community Development Building Dept	\$9,406	\$1,967	\$2,698	\$4,741				
Community Development Planning	\$7,211	\$1,327	\$1,820	\$4,064				
Community Development Engineering	\$7,869	\$1,819	\$2,494	\$3,556				
Public Works Roads	\$6,560	\$10	\$14	\$6,536				
Public Works Utilities	\$2	\$1	\$1					
Public Works Engineering	\$192	\$52	\$72	\$68				
Weed Control	\$8,996	\$2,223	\$3,048	\$3,725				
FD202 NV Cooperative Ext	\$2,075	\$875	\$1,200					
FD204 Airport	\$6,510	\$2,745	\$3,765					
FD210 DC Water District	\$454	\$34	\$47	\$373				
FD211 Solid Waste Management	\$2,669	\$968	\$1,328	\$373				
FD212 Landscape Maint Dist	\$121	\$51	\$70					
FD215 Medical Asst to Indigents	\$5,401	\$2,278	\$3,123					
FD216 Social Services	\$19,283	\$5,461	\$7,489	\$6,333				
FD222 Law Library	\$177	\$75	\$102					
FD232 Road Operating	\$13,294	\$5,606	\$7,688					
FD234 Room Tax Admin	\$4,165	\$1,756	\$2,409					
FD234 Library	\$11,619	\$4,900	\$6,719					
FD234 Parks Operations	\$14,322	\$3,997	\$5,482	\$4,843				
FD234 Parks Temp & Seasonal	\$5,642	\$723	\$991	\$3,928				
FD234 Recreation	\$9,177	\$2,462	\$3,376	\$3,339				
FD234 Rec Temp & Seasonal	\$11,848	\$1,269	\$1,740	\$8,839				
FD234 Kahle Community Center	\$11,820	\$2,105	\$2,887	\$6,828				
FD234 Gym & Fitness	\$5,252	\$1,233	\$1,690	\$2,329				
FD234 Community/Mtg Rm	\$6,537	\$1,323	\$1,814	\$3,400				
FD235 Library Gift Fund	\$113	\$48	\$65					
FD236 Tahoe/Douglas Trans Dist	\$1,237	\$482	\$660	\$95				
FD240 Justice Court Admin Assess	\$552	\$233	\$319					

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	\$35,547	\$14,990	\$20,557					
FD244 Western NV Regional Youth	\$449	\$189	\$260					
FD245 Erosion Control TRPA	\$771	\$325	\$446					
FD255 911 Emergency Svcs	\$28,482	\$6,290	\$8,626	\$13,566				
FD260 Senior Services Program	\$29,964	\$7,109	\$9,749	\$13,106				
FD310 Self Insurance Dental	\$3,080	\$1,299	\$1,781					
FD313.821 Vehicle Replacement	\$2,221	\$800	\$1,096	\$325				
FD313.829 Vehicle Maintenance	\$13,809	\$4,221	\$5,788	\$3,800				
FD315 Ridgeview Water System								
FD324 Regional Water Fund	\$7,708	\$3,099	\$4,250	\$359				
FD325 Sewer Utility	\$12,616	\$3,830	\$5,251	\$3,535				
FD326 Carson Valley Water Utility	\$16,696	\$4,536	\$6,220	\$5,940				
FD327-316 LT Wtr Util-Zephyr	\$3,492	\$935	\$1,283	\$1,274				
FD327-319 LT Wtr Util-Cave Rock	\$4,125	\$1,180	\$1,618	\$1,327				
FD327-320 LT Wtr Util-Skyland	\$2,320	\$605	\$830	\$885				
FD405 Ad Val Capital Projects	\$713	\$300	\$413					
FD410 County Construction	\$4,617	\$1,947	\$2,670					
FD420 Park Resident Const Tax	\$21	\$9	\$12					
FD430 Regional Transportation	\$9,576	\$3,610	\$4,950	\$1,016				
FD541 Co Debt/Other Resources	\$7	\$3	\$4					
FD605 Dc Redevelopment Admin	\$693	\$195	\$267	\$231				
FD606 Dc Redevelopment Cap Proj	\$156	\$66	\$90					
FD610 Gardnerville Town	\$3,445	\$3,445						
FD611 Gardnerville Health & San	\$3,081	\$3,081						
FD620 Genoa Town	\$1,502	\$1,502						
FD630 Minden Town	\$4,942	\$4,942						
FD635 Minden Trash	\$1,469	\$1,469						
FD639 Minden Wholesale Water Utly	\$2,870	\$2,870						
FD640 Minden Town Water	\$1,984	\$1,984						
FD650 East Fork Fire	\$39,918	\$39,918						
FD651 Effph Emergency Fund	\$295	\$295						
FD885 Mosquito District	\$47,337	\$1,546	\$2,119					\$43,672
Total	\$1,021,548	\$287,718	\$313,212	\$141,844	\$158,413	\$66,051	\$10,638	\$43,672

SCHEDULE 5.01

GEOGRAPHIC INFORMATION SYSTEMS

NATURE AND EXTENT OF SERVICE

The Geographic Information Systems Division 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. Services include the following:

- **GIS Cartographic Services** – These costs are associated with support of services required for the consultation, construction, and production of maps and Web-based GIS viewers and applications.
- **GIS Analysis Services** – These costs are associated with the GIS services associated with the development and execution of geo-spatial analysis. This would include staff consultation time as well as the production of any new GIS data layers as a direct product or as a byproduct of the analysis requested.
- **GIS Support Services** – These costs are associated with any service provided by GIS staff and resources requested for ad-hoc or perpetual support of any number of County-related activities. Examples of such services include, but are not limited to, support of ICS operations through Emergency Management, special requests for presentation support requiring geo-spatial tools as plug-ins, large format plotter prints, participation in public meetings, etc.
- **Spatial Data Services** – These costs are associated with data maintenance, application hosting, and other underpinning GIS services that are made available to all County staff.

Costs are allocated as follows:

- **Geographic Information Systems (GIS)** – These costs are associated GIS services performed on behalf of the County. Costs are allocated based on the number of hours spent by Department and Fund.
- **External Clients** – These costs are related to GIS services performed on behalf of external clients. Costs are identified but not allocated for hours spent in support of external clients.
- **TSD Service Center** – These costs are associated with the TSD Service Center. Employee salaries and benefit as well as expenditures directly associated with the Service Center are allocated to Information Technology for further allocation.

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>
	\$861,459			\$861,459
Allocated additions:				
100000 - Building Charge	\$3,311		\$3,311	
100001 - Equipment Charge	\$15,555		\$15,555	
101191 - General Services	\$159	\$5	\$164	
101122 - County Administration	\$38,538	\$10,399	\$48,937	
101186 - Treasurer		\$273	\$273	
101192 - Technology Services		\$20,639	\$20,639	
101194 - Human Resources		\$5,515	\$5,515	
101341 - District Attorney		\$5,199	\$5,199	
101521 - Building Services		\$2,664	\$2,664	
309817 - FD309 Risk Management		\$2,590	\$2,590	
101172 - Finance		\$9,211	\$9,211	
Total allocated additions:	<u>\$57,563</u>	<u>\$56,495</u>	<u>\$114,058</u>	<u>\$114,058</u>
Total to be allocated	<u>\$919,022</u>	<u>\$56,495</u>		<u>\$975,517</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>TSD Service Center</u>
<u>Wages & Benefits</u>					
SALARIES & WAGES	\$469,531		\$163,524	\$104,548	\$201,459
FRINGE BENEFITS	\$216,706		\$75,847	\$47,675	\$93,184
<u>Other Expense and Cost</u>					
SERVICES & SUPPLIES	\$175,222		\$93,322	\$59,665	\$22,235
Departmental Expenditures	\$861,459		\$332,693	\$211,888	\$316,878
Additions: 1st					
Other	\$57,563		\$35,113	\$22,450	
Functional Cost	\$919,022		\$367,806	\$234,338	\$316,878
Allocable Costs	\$919,022		\$367,806	\$234,338	\$316,878
Unallocated	(\$551,216)			(\$234,338)	(\$316,878)
1st Allocation	\$367,806		\$367,806		
Additions: 2nd					
Other	\$56,495		\$34,462	\$22,033	
Functional Cost	\$56,495		\$34,462	\$22,033	
Allocable Costs	\$56,495		\$34,462	\$22,033	
Unallocated	(\$22,033)			(\$22,033)	
2nd Allocation	\$34,462		\$34,462		
Total allocated	\$402,268		\$402,268		

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	687	12.032 %	\$44,253		\$44,253	\$4,303	\$48,556
FD255 911 Emergency Svcs	326	5.709 %	\$20,999		\$20,999	\$2,042	\$23,041
Community Development Planning	627	10.981 %	\$40,388		\$40,388	\$3,927	\$44,315
Community Development Engineering	299	5.236 %	\$19,260		\$19,260	\$1,873	\$21,133
Building Services	14	0.245 %	\$902		\$902	\$88	\$990
Sheriff Administration	1,043	18.266 %	\$67,184		\$67,184	\$6,533	\$73,717
FD650 East Fork Fire	227	3.975 %	\$14,622		\$14,622	\$1,422	\$16,044
District Attorney	132	2.312 %	\$8,503		\$8,503	\$827	\$9,330
FD204 Airport	159	2.785 %	\$10,242		\$10,242	\$996	\$11,238
County Administration	208	3.643 %	\$13,398		\$13,398		\$13,398
Finance	14	0.245 %	\$902		\$902	\$88	\$990
Public Works Utilities	359	6.287 %	\$23,125		\$23,125	\$2,249	\$25,374
FD232 Road Operating	172	3.012 %	\$11,079		\$11,079	\$1,077	\$12,156
FD610 Gardnerville Town	108	1.891 %	\$6,957		\$6,957	\$676	\$7,633
FD630 Minden Town	56	0.981 %	\$3,607		\$3,607	\$351	\$3,958
FD620 Genoa Town	14	0.245 %	\$902		\$902	\$88	\$990
FD885 Mosquito District	45	0.788 %	\$2,899		\$2,899	\$282	\$3,181
FD260 Senior Services Program	27	0.473 %	\$1,739		\$1,739	\$169	\$1,908
Treasurer	70	1.226 %	\$4,509		\$4,509	\$438	\$4,947
FD242 China Spring Youth Camp	20	0.350 %	\$1,288		\$1,288	\$125	\$1,413
Human Resources	14	0.245 %	\$902		\$902	\$88	\$990
FD234 Library	14	0.245 %	\$902		\$902	\$88	\$990
Clerk	70	1.226 %	\$4,509		\$4,509	\$438	\$4,947
Recorder	14	0.245 %	\$902		\$902	\$88	\$990
Emergency Management	517	9.054 %	\$33,302		\$33,302	\$3,238	\$36,540
FD234 Parks Operations	433	7.583 %	\$27,891		\$27,891	\$2,712	\$30,603
FD216 Social Services	27	0.473 %	\$1,739		\$1,739	\$169	\$1,908
Community Development Building Dept	14	0.247 %	\$901		\$901	\$87	\$988
Total	5,710	100.000 %	\$367,806		\$367,806	\$34,462	\$402,268

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

Source:

GIS/IT Customer Service
Departmental Cost
Allocation Summary

	Total	GIS
County Administration	\$13,398	\$13,398
Clerk	\$4,947	\$4,947
Treasurer	\$4,947	\$4,947
Human Resources	\$990	\$990
District Attorney	\$9,330	\$9,330
Building Services	\$990	\$990
Finance	\$990	\$990
Assessor	\$48,556	\$48,556
Recorder	\$990	\$990
Sheriff Administration	\$73,717	\$73,717
Community Development Building Dept	\$988	\$988
Community Development Planning	\$44,315	\$44,315
Community Development Engineering	\$21,133	\$21,133
Public Works Utilities	\$25,374	\$25,374
FD204 Airport	\$11,238	\$11,238
FD216 Social Services	\$1,908	\$1,908
FD232 Road Operating	\$12,156	\$12,156
FD234 Library	\$990	\$990
FD234 Parks Operations	\$30,603	\$30,603
FD242 China Spring Youth Camp	\$1,413	\$1,413
FD255 911 Emergency Svcs	\$23,041	\$23,041
FD260 Senior Services Program	\$1,908	\$1,908
FD610 Gardnerville Town	\$7,633	\$7,633
FD620 Genoa Town	\$990	\$990
FD630 Minden Town	\$3,958	\$3,958
FD650 East Fork Fire	\$16,044	\$16,044
FD885 Mosquito District	\$3,181	\$3,181
Emergency Management	\$36,540	\$36,540
Total	<u>\$402,268</u>	<u>\$402,268</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.
- **Board of Equalization** – These costs are related to time spent preparing of agendas for the Board of Equalization. Costs are identified but not allocated.
- **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>
	\$430,072			\$430,072
Allocated additions:				
100000 - Building Charge	\$12,107		\$12,107	
101191 - General Services	\$11,178	\$363	\$11,541	
101122 - County Administration	\$11,042	\$2,942	\$13,984	
101152 - GIS/IT Customer Service	\$4,509	\$438	\$4,947	
101182 - Clerk		\$4,792	\$4,792	
101186 - Treasurer		\$105	\$105	
101192 - Technology Services		\$18,574	\$18,574	
101194 - Human Resources		\$2,352	\$2,352	
101195 - Records Management		\$21,371	\$21,371	
101341 - District Attorney		\$14,015	\$14,015	
101521 - Building Services		\$16,861	\$16,861	
309817 - FD309 Risk Management		\$932	\$932	
101172 - Finance		\$3,964	\$3,964	
Total allocated additions:	<u>\$38,836</u>	<u>\$86,709</u>	<u>\$125,545</u>	<u>\$125,545</u>
Total to be allocated	<u>\$468,908</u>	<u>\$86,709</u>		<u>\$555,617</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>Board of Equalization</u>	<u>Dog Licenses</u>	<u>Child Support Collections</u>	<u>General Government</u>	<u>Elections</u>
<u>Wages & Benefits</u>										
SALARIES & WAGES	\$277,668		\$28,597	\$2,804	\$4,664	\$2,804	\$7,857	\$4,886	\$72,103	\$85,097
FRINGE BENEFITS	\$115,321		\$11,877	\$1,165	\$1,937	\$1,165	\$3,263	\$2,029	\$29,946	\$35,342
<u>Other Expense and Cost</u>										
SERVICES & SUPPLIES	\$37,083		\$3,819	\$375	\$623	\$375	\$1,049	\$653	\$9,629	\$11,365
Departmental Expenditures	\$430,072		\$44,293	\$4,344	\$7,224	\$4,344	\$12,169	\$7,568	\$111,678	\$131,804
Additions: 1st										
County Administration	\$8,366		\$8,366							
Other	\$30,470	\$30,470								
Functional Cost	\$468,908	\$30,470	\$52,659	\$4,344	\$7,224	\$4,344	\$12,169	\$7,568	\$111,678	\$131,804
Reallocate Admin		(\$30,470)	\$3,138	\$308	\$512	\$308	\$862	\$536	\$7,912	\$9,338
Allocable Costs	\$468,908		\$55,797	\$4,652	\$7,736	\$4,652	\$13,031	\$8,104	\$119,590	\$141,142
Unallocated	(\$270,036)			(\$4,652)		(\$4,652)			(\$119,590)	(\$141,142)
1st Allocation	\$198,872		\$55,797		\$7,736		\$13,031	\$8,104		
Additions: 2nd										
County Administration	\$2,272		\$2,272							
Other	\$84,437	\$84,437								
Functional Cost	\$86,709	\$84,437	\$2,272							
Reallocate Admin		(\$84,437)	\$8,696	\$853	\$1,418	\$853	\$2,389	\$1,486	\$21,926	\$25,877
Allocable Costs	\$86,709		\$10,968	\$853	\$1,418	\$853	\$2,389	\$1,486	\$21,926	\$25,877
Unallocated	(\$49,509)			(\$853)		(\$853)			(\$21,926)	(\$25,877)
2nd Allocation	\$37,200		\$10,968		\$1,418		\$2,389	\$1,486		
Total allocated	\$236,072		\$66,765		\$9,154		\$15,420	\$9,590		

Clerk
Schedule of costs to be
allocated by function

Treasurer

<u>Wages & Benefits</u>	
SALARIES & WAGES	\$68,856
FRINGE BENEFITS	\$28,597
<u>Other Expense and Cost</u>	
SERVICES & SUPPLIES	\$9,195
Departmental Expenditures	\$106,648
Additions: 1st	
County Administration	
Other	
Functional Cost	\$106,648
Reallocate Admin	\$7,556
Allocable Costs	\$114,204
Unallocated	
1st Allocation	\$114,204
Additions: 2nd	
County Administration	
Other	
Functional Cost	
Reallocate Admin	\$20,939
Allocable Costs	\$20,939
Unallocated	
2nd Allocation	\$20,939
Total allocated	\$135,143

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	101	20.654 %	\$11,525		\$11,525		\$11,525
Finance	50	10.225 %	\$5,705		\$5,705	\$1,585	\$7,290
Treasurer	42	8.589 %	\$4,792		\$4,792	\$1,331	\$6,123
Human Resources	18	3.681 %	\$2,054		\$2,054	\$571	\$2,625
Sheriff Administration	3	0.613 %	\$342		\$342	\$95	\$437
District Court 1	11	2.249 %	\$1,255		\$1,255	\$349	\$1,604
Public Guardian Administration	3	0.613 %	\$342		\$342	\$95	\$437
District Attorney	24	4.908 %	\$2,739		\$2,739	\$761	\$3,500
Assessor	2	0.409 %	\$228		\$228	\$63	\$291
Recorder	2	0.409 %	\$228		\$228	\$63	\$291
Community Development Admin	60	12.270 %	\$6,846		\$6,846	\$1,902	\$8,748
Public Works Administration	45	9.202 %	\$5,135		\$5,135	\$1,426	\$6,561
FD204 Airport	11	2.249 %	\$1,255		\$1,255	\$349	\$1,604
FD216 Social Services	11	2.249 %	\$1,255		\$1,255	\$349	\$1,604
FD260 Senior Services Program	2	0.409 %	\$228		\$228	\$63	\$291
FD430 Regional Transportation	2	0.409 %	\$228		\$228	\$63	\$291
FD650 East Fork Fire	24	4.908 %	\$2,739		\$2,739	\$761	\$3,500
All Other	32	6.544 %	\$3,651		\$3,651	\$1,014	\$4,665
Technology Services	2	0.409 %	\$228		\$228	\$63	\$291
Clerk	42	8.589 %	\$4,792		\$4,792		\$4,792
FD630 Minden Town	2	0.412 %	\$230		\$230	\$65	\$295
Total	489	100.000 %	\$55,797		\$55,797	\$10,968	\$66,765

(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 %	\$7,736		\$7,736	\$1,418	\$9,154
Total	1	100.000 %	\$7,736		\$7,736	\$1,418	\$9,154

(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 %	\$13,031		\$13,031	\$2,389	\$15,420
Total	1	100.000 %	\$13,031		\$13,031	\$2,389	\$15,420

(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 %	\$8,104		\$8,104	\$1,486	\$9,590
Total	1	100.000 %	\$8,104		\$8,104	\$1,486	\$9,590

(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 %	\$114,204		\$114,204	\$20,939	\$135,143
Total	1	100.000 %	\$114,204		\$114,204	\$20,939	\$135,143

(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	\$11,525	\$11,525				
Clerk	\$4,792	\$4,792				
Treasurer	\$141,266	\$6,123				\$135,143
Technology Services	\$291	\$291				
Human Resources	\$2,625	\$2,625				
District Attorney	\$3,500	\$3,500				
Finance	\$7,290	\$7,290				
Assessor	\$291	\$291				
Recorder	\$291	\$291				
Sheriff Administration	\$437	\$437				
Animal Care & Services	\$15,420			\$15,420		
District Court 1	\$1,604	\$1,604				
Public Guardian Administration	\$437	\$437				
DA Child Support	\$9,590				\$9,590	
Community Development Admin	\$8,748	\$8,748				
Community Development Planning	\$9,154		\$9,154			
Public Works Administration	\$6,561	\$6,561				
FD204 Airport	\$1,604	\$1,604				
FD216 Social Services	\$1,604	\$1,604				
FD260 Senior Services Program	\$291	\$291				
FD430 Regional Transportation	\$291	\$291				
FD630 Minden Town	\$295	\$295				
FD650 East Fork Fire	\$3,500	\$3,500				
All Other	\$4,665	\$4,665				
Total	\$236,072	\$66,765	\$9,154	\$15,420	\$9,590	\$135,143

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>
	\$630,024			\$630,024
Deductions:				
ELECTED OFFICIAL SALARY	(\$78,514)			
ELECTED OFFICIAL FRINGE BENEFITS	(\$32,930)			
Total deductions:	<u>(\$111,444)</u>			<u>(\$111,444)</u>
Allocated additions:				
100000 - Building Charge	\$12,111		\$12,111	
101191 - General Services	\$15,384	\$500	\$15,884	
101122 - County Administration	\$3,920	\$982	\$4,902	
101152 - GIS/IT Customer Service	\$4,509	\$438	\$4,947	
101182 - Clerk	\$118,996	\$22,270	\$141,266	
101186 - Treasurer		\$145	\$145	
101192 - Technology Services		\$21,501	\$21,501	
101194 - Human Resources		\$3,987	\$3,987	
101341 - District Attorney		\$10,172	\$10,172	
101521 - Building Services		\$16,866	\$16,866	
309817 - FD309 Risk Management		\$1,548	\$1,548	
101172 - Finance		\$5,675	\$5,675	
Total allocated additions:	<u>\$154,920</u>	<u>\$84,084</u>	<u>\$239,004</u>	<u>\$239,004</u>
Total to be allocated	<u>\$673,500</u>	<u>\$84,084</u>		<u>\$757,584</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>
<u>Wages & Benefits</u>								
SALARIES & WAGES	\$273,617	\$60,962	\$1,669	\$4,159	\$90,704	\$14,502	\$48,239	\$53,382
FRINGE BENEFITS	\$116,752	\$26,012	\$712	\$1,775	\$38,703	\$6,188	\$20,583	\$22,779
<u>Other Expense and Cost</u>								
SERVICES AND SUPPLIES	\$68,826	\$15,334	\$420	\$1,046	\$22,816	\$3,648	\$12,134	\$13,428
SOFTWARE PROG MAINT	\$15,175				\$15,175			
BANK FEES	\$44,210		\$44,210					
ELECTED OFFICIAL SALARY	\$78,514	\$78,514						
ELECTED OFFICIAL FRINGE BENEFIT	\$32,930	\$32,930						
Departmental Expenditures	\$630,024	\$213,752	\$47,011	\$6,980	\$167,398	\$24,338	\$80,956	\$89,589
<u>Cost Adjustments</u>								
Deductions	(\$111,444)	(\$111,444)						
Additions: 1st								
Clerk	\$118,996			\$118,996				
Other	\$35,924	\$35,924						
Functional Cost	\$673,500	\$138,232	\$47,011	\$125,976	\$167,398	\$24,338	\$80,956	\$89,589
Reallocate Admin		(\$138,232)	\$15,611	\$2,318	\$55,588	\$8,082	\$26,883	\$29,750
Allocable Costs	\$673,500		\$62,622	\$128,294	\$222,986	\$32,420	\$107,839	\$119,339
Unallocated	(\$227,178)						(\$107,839)	(\$119,339)
1st Allocation	\$446,322		\$62,622	\$128,294	\$222,986	\$32,420		
Additions: 2nd								
Clerk	\$22,270			\$22,270				
Other	\$61,814	\$61,814						
Functional Cost	\$84,084	\$61,814		\$22,270				
Reallocate Admin		(\$61,814)	\$6,981	\$1,036	\$24,858	\$3,614	\$12,022	\$13,303
Allocable Costs	\$84,084		\$6,981	\$23,306	\$24,858	\$3,614	\$12,022	\$13,303
Unallocated	(\$25,325)						(\$12,022)	(\$13,303)
2nd Allocation	\$58,759		\$6,981	\$23,306	\$24,858	\$3,614		
Total allocated	\$505,081		\$69,603	\$151,600	\$247,844	\$36,034		

**Treasurer
Detail allocation of
Banking Fees**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
County Administration	103	0.299 %	\$187		\$187		\$187
Economic Development	55	0.160 %	\$100		\$100	\$11	\$111
GIS/IT Customer Service	150	0.435 %	\$273		\$273		\$273
Assessor	57	0.165 %	\$104		\$104	\$12	\$116
Finance	101	0.293 %	\$184		\$184	\$21	\$205
Recorder	71	0.206 %	\$129		\$129	\$15	\$144
Clerk	58	0.168 %	\$105		\$105		\$105
Clerk-Elections	145	0.421 %	\$264		\$264	\$30	\$294
Tahoe General Services	41	0.119 %	\$75		\$75	\$8	\$83
Treasurer	80	0.232 %	\$145		\$145		\$145
Telecommunications	52	0.151 %	\$95		\$95	\$11	\$106
General Services	356	1.033 %	\$647		\$647		\$647
Technology Services	307	0.891 %	\$558		\$558	\$64	\$622
Human Resources	79	0.229 %	\$144		\$144	\$16	\$160
Records Management	104	0.302 %	\$189		\$189	\$22	\$211
Sheriff Administration	131	0.380 %	\$238		\$238	\$27	\$265
Sheriff Administration Services	1,059	3.074 %	\$1,925		\$1,925	\$219	\$2,144
Sheriff-General Investigation	48	0.139 %	\$87		\$87	\$10	\$97
Sheriff Patrol/Traffic	5	0.015 %	\$9		\$9	\$1	\$10
Sheriff Vehicles	129	0.374 %	\$234		\$234	\$27	\$261
Sheriff Coroner	20	0.058 %	\$36		\$36	\$4	\$40
Sheriff Operations/Patrol	99	0.287 %	\$180		\$180	\$21	\$201
Tri-Net	23	0.067 %	\$42		\$42	\$5	\$47
Animal Care & Services	780	2.264 %	\$1,418		\$1,418	\$162	\$1,580
Court Clerk	125	0.363 %	\$227		\$227	\$26	\$253
District Court 1	254	0.737 %	\$462		\$462	\$53	\$515
District Court II	186	0.540 %	\$338		\$338	\$39	\$377
CASA	68	0.197 %	\$124		\$124	\$14	\$138
SAFE	25	0.073 %	\$45		\$45	\$5	\$50
Public Guardian Administration	66	0.192 %	\$120		\$120	\$14	\$134
District Attorney	262	0.760 %	\$476		\$476	\$54	\$530
DA Child Support	71	0.206 %	\$129		\$129	\$15	\$144
Public Defender	29	0.084 %	\$53		\$53	\$6	\$59
Juvenile Probation	164	0.476 %	\$298		\$298	\$34	\$332
JPO Detention Center	62	0.180 %	\$113		\$113	\$13	\$126
Court Computer System	173	0.502 %	\$314		\$314	\$36	\$350
East Fork Justice Court	198	0.575 %	\$360		\$360	\$41	\$401
Tahoe Justice Court	132	0.383 %	\$240		\$240	\$27	\$267
Alternative Sentencing	154	0.447 %	\$280		\$280	\$32	\$312
East Fork Constable	3	0.009 %	\$5		\$5	\$1	\$6
Tahoe Constable	2	0.006 %	\$4		\$4		\$4

**Treasurer
Detail allocation of
Banking Fees**

<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>
Security	4	0.012 %	\$7		\$7	\$1	\$8
Community Development Admin	171	0.496 %	\$311		\$311	\$35	\$346
Community Development Building Dept	42	0.122 %	\$76		\$76	\$9	\$85
Community Development Planning	115	0.334 %	\$209		\$209	\$24	\$233
Community Development Engineering	45	0.131 %	\$82		\$82	\$9	\$91
Weed Control	246	0.714 %	\$447		\$447	\$51	\$498
FD215 Medical Asst to Indigents	195	0.566 %	\$354		\$354	\$40	\$394
FD222 Law Library	18	0.052 %	\$33		\$33	\$4	\$37
FD232 Road Operating	493	1.431 %	\$896		\$896	\$102	\$998
FD234 Room Tax Admin	3	0.009 %	\$5		\$5	\$1	\$6
FD234 Library	1,576	4.574 %	\$2,865		\$2,865	\$326	\$3,191
FD234 Parks Operations	1,202	3.489 %	\$2,185		\$2,185	\$249	\$2,434
FD234 Parks Dev	202	0.586 %	\$367		\$367	\$42	\$409
FD234 Parks Temp & Seasonal	14	0.041 %	\$25		\$25	\$3	\$28
FD234 Recreation	497	1.443 %	\$903		\$903	\$103	\$1,006
FD234 Rec Temp & Seasonal	3	0.009 %	\$5		\$5	\$1	\$6
FD234 Kahle Community Center	596	1.730 %	\$1,083		\$1,083	\$123	\$1,206
FD236 Tahoe/Douglas Trans Dist	11	0.032 %	\$20		\$20	\$2	\$22
FD240 Justice Court Admin Assess	40	0.116 %	\$73		\$73	\$8	\$81
FD242 China Spring Youth Camp	1,199	3.480 %	\$2,179		\$2,179	\$248	\$2,427
FD244 Western NV Regional Youth	6	0.017 %	\$11		\$11	\$1	\$12
FD245 Erosion Control TRPA	40	0.116 %	\$73		\$73	\$8	\$81
FD255 911 Emergency Svcs	426	1.236 %	\$774		\$774	\$88	\$862
FD260 Senior Services Program	1,264	3.669 %	\$2,297		\$2,297	\$262	\$2,559
FD309 Risk Management	221	0.641 %	\$402		\$402	\$46	\$448
FD310 Self Insurance Dental	22	0.064 %	\$40		\$40	\$5	\$45
FD313.821 Vehicle Replacement	69	0.200 %	\$125		\$125	\$14	\$139
FD316 Zephyr Water Utility Dist	17	0.049 %	\$31		\$31	\$4	\$35
FD319 Cave Rock/Uppaway Water Sys	10	0.029 %	\$18		\$18	\$2	\$20
FD320 Skyland Water System	7	0.020 %	\$13		\$13	\$1	\$14
FD325 Sewer Utility	716	2.078 %	\$1,301		\$1,301	\$148	\$1,449
FD410 County Construction	125	0.363 %	\$227		\$227	\$26	\$253
FD430 Regional Transportation	79	0.229 %	\$144		\$144	\$16	\$160
FD541 Co Debt/Other Resources	1	0.003 %	\$2		\$2		\$2
FD605 Dc Redevelopment Admin	7	0.020 %	\$13		\$13	\$1	\$14
FD606 Dc Redevelopment Cap Proj	11	0.032 %	\$20		\$20	\$2	\$22
FD610 Gardnerville Town	1,216	3.529 %	\$2,210		\$2,210	\$252	\$2,462
FD611 Gardnerville Health & San	949	2.754 %	\$1,725		\$1,725	\$197	\$1,922
FD620 Genoa Town	581	1.686 %	\$1,056		\$1,056	\$120	\$1,176
FD630 Minden Town	1,112	3.228 %	\$2,021		\$2,021	\$230	\$2,251
FD636 Minden Cap Equip	16	0.046 %	\$29		\$29	\$3	\$32

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>
FD639 Minden Wholesale Water Utly	429	1.245 %	\$780		\$780	\$89	\$869
FD640 Minden Town Water	341	0.990 %	\$620		\$620	\$71	\$691
FD650 East Fork Fire	3,238	9.398 %	\$5,885		\$5,885	\$671	\$6,556
FD651 Effph Emergency Fund	3	0.009 %	\$5		\$5	\$1	\$6
FD885 Mosquito District	322	0.935 %	\$585		\$585	\$67	\$652
All Other	832	2.415 %	\$1,512		\$1,512	\$172	\$1,684
Sheriff Jail	587	1.704 %	\$1,067		\$1,067	\$122	\$1,189
Building Services	923	2.679 %	\$1,678		\$1,678	\$191	\$1,869
FD204 Airport	666	1.933 %	\$1,211		\$1,211	\$138	\$1,349
FD214 St MV Accident Indigent	2	0.006 %	\$4		\$4		\$4
FD234 Prom Room Tax	105	0.305 %	\$191		\$191	\$22	\$213
FD326 Carson Valley Water Utility	955	2.772 %	\$1,736		\$1,736	\$198	\$1,934
FD420 Park Resident Const Tax	75	0.218 %	\$136		\$136	\$16	\$152
FD635 Minden Trash	282	0.819 %	\$513		\$513	\$58	\$571
Sheriff Cops Grant	1	0.003 %	\$2		\$2		\$2
FD210 DC Water District	2	0.006 %	\$4		\$4		\$4
FD211 Solid Waste Management	496	1.440 %	\$902		\$902	\$103	\$1,005
FD216 Social Services	1,034	3.001 %	\$1,879		\$1,879	\$214	\$2,093
Public Works Utilities	2	0.006 %	\$4		\$4		\$4
FD202 NV Cooperative Ext	189	0.549 %	\$344		\$344	\$39	\$383
FD234 Gym & Fitness	404	1.173 %	\$734		\$734	\$84	\$818
FD234 Community/Mtg Rm	593	1.721 %	\$1,078		\$1,078	\$123	\$1,201
FD324 Regional Water Fund	55	0.160 %	\$100		\$100	\$11	\$111
County Commissioners	56	0.163 %	\$102		\$102	\$12	\$114
Project Management	8	0.023 %	\$15		\$15	\$2	\$17
Sheriff Records	1	0.003 %	\$2		\$2		\$2
Public Works Administration	1	0.003 %	\$2		\$2		\$2
Public Works Roads	1	0.003 %	\$2		\$2		\$2
FD235 Library Gift Fund	66	0.192 %	\$120		\$120	\$14	\$134
FD313.829 Vehicle Maintenance	1,923	5.582 %	\$3,495		\$3,495	\$398	\$3,893
FD327-316 LT Wtr Util-Zephyr	489	1.419 %	\$889		\$889	\$101	\$990
FD327-319 LT Wtr Util-Cave Rock	464	1.347 %	\$843		\$843	\$96	\$939
FD327-320 LT Wtr Util-Skyland	289	0.839 %	\$525		\$525	\$60	\$585
FD405 Ad Val Capital Projects	2	0.006 %	\$4		\$4		\$4
FD440 Capital Projects	8	0.023 %	\$15		\$15	\$2	\$17
Judicial Services	15	0.042 %	\$25		\$25	\$3	\$28
Total	34,453	100.000 %	\$62,622		\$62,622	\$6,981	\$69,603

(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	19,915	18.292 %	\$23,468		\$23,468		\$23,468
FD202 NV Cooperative Ext	391	0.359 %	\$461		\$461	\$102	\$563
FD204 Airport	2,484	2.282 %	\$2,927		\$2,927	\$651	\$3,578
FD210 DC Water District	295	0.271 %	\$348		\$348	\$77	\$425
FD211 Solid Waste Management	2,540	2.333 %	\$2,993		\$2,993	\$665	\$3,658
FD215 Medical Asst to Indigents	6,500	5.970 %	\$7,660		\$7,660	\$1,703	\$9,363
FD216 Social Services	539	0.495 %	\$635		\$635	\$141	\$776
FD222 Law Library	72	0.066 %	\$85		\$85	\$19	\$104
FD232 Road Operating	1,253	1.151 %	\$1,477		\$1,477	\$328	\$1,805
FD234 Room Tax Admin	3,025	2.779 %	\$3,565		\$3,565	\$793	\$4,358
FD236 Tahoe/Douglas Trans Dist	547	0.502 %	\$645		\$645	\$143	\$788
FD240 Justice Court Admin Assess	1,036	0.952 %	\$1,221		\$1,221	\$271	\$1,492
FD242 China Spring Youth Camp	1,150	1.056 %	\$1,355		\$1,355	\$301	\$1,656
FD245 Erosion Control TRPA	371	0.341 %	\$437		\$437	\$97	\$534
FD255 911 Emergency Svcs	1,478	1.358 %	\$1,742		\$1,742	\$387	\$2,129
FD260 Senior Services Program	8	0.007 %	\$9		\$9	\$2	\$11
FD310 Self Insurance Dental	1,086	0.998 %	\$1,280		\$1,280	\$285	\$1,565
FD309 Risk Management	5,578	5.123 %	\$6,573		\$6,573	\$1,461	\$8,034
FD313.821 Vehicle Replacement	575	0.528 %	\$678		\$678	\$151	\$829
FD315 Ridgeview Water System	21	0.019 %	\$25		\$25	\$6	\$31
FD324 Regional Water Fund	558	0.513 %	\$658		\$658	\$146	\$804
FD325 Sewer Utility	5,596	5.140 %	\$6,594		\$6,594	\$1,466	\$8,060
FD326 Carson Valley Water Utility	6,284	5.772 %	\$7,405		\$7,405	\$1,646	\$9,051
FD430 Regional Transportation	6,424	5.901 %	\$7,570		\$7,570	\$1,683	\$9,253
FD440 Capital Projects	1,559	1.432 %	\$1,837		\$1,837	\$408	\$2,245
FD541 Co Debt/Other Resources	2,638	2.423 %	\$3,109		\$3,109	\$691	\$3,800
FD605 Dc Redevelopment Admin	1,708	1.569 %	\$2,013		\$2,013	\$447	\$2,460
FD606 Dc Redevelopment Cap Proj	3,090	2.838 %	\$3,641		\$3,641	\$810	\$4,451
FD610 Gardnerville Town	1,104	1.014 %	\$1,301		\$1,301	\$289	\$1,590
FD611 Gardnerville Health & San	1,137	1.044 %	\$1,340		\$1,340	\$298	\$1,638
FD620 Genoa Town	404	0.371 %	\$476		\$476	\$106	\$582
FD630 Minden Town	1,042	0.957 %	\$1,228		\$1,228	\$273	\$1,501
FD635 Minden Trash	982	0.902 %	\$1,157		\$1,157	\$257	\$1,414
FD636 Minden Cap Equip	2,012	1.848 %	\$2,371		\$2,371	\$527	\$2,898
FD639 Minden Wholesale Water Utly	1,298	1.192 %	\$1,530		\$1,530	\$340	\$1,870
FD640 Minden Town Water	6,509	5.979 %	\$7,670		\$7,670	\$1,705	\$9,375
FD650 East Fork Fire	3,980	3.656 %	\$4,690		\$4,690	\$1,043	\$5,733
FD651 Effph Emergency Fund	309	0.284 %	\$364		\$364	\$81	\$445
FD212 Landscape Maint Dist	23	0.021 %	\$27		\$27	\$6	\$33
FD235 Library Gift Fund	98	0.090 %	\$115		\$115	\$26	\$141
FD244 Western NV Regional Youth	971	0.892 %	\$1,144		\$1,144	\$254	\$1,398

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>
FD327-316 LT Wtr Util-Zephyr	1,260	1.157 %	\$1,485		\$1,485	\$330	\$1,815
FD327-319 LT Wtr Util-Cave Rock	1,260	1.157 %	\$1,485		\$1,485	\$330	\$1,815
FD327-320 LT Wtr Util-Skyland	1,260	1.157 %	\$1,485		\$1,485	\$330	\$1,815
FD405 Ad Val Capital Projects	4,993	4.586 %	\$5,884		\$5,884	\$1,308	\$7,192
FD410 County Construction	2,323	2.134 %	\$2,737		\$2,737	\$609	\$3,346
FD657 Eff Debt Service	21	0.019 %	\$25		\$25	\$6	\$31
All Other	1,164	1.070 %	\$1,369		\$1,369	\$308	\$1,677
Total	108,871	100.000 %	\$128,294		\$128,294	\$23,306	\$151,600

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

Source:

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>
Recorder	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
Sheriff Administration	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
Sheriff Administration Services	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
Sheriff Jail	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
Animal Care & Services	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
Court Clerk	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
Juvenile Probation	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
East Fork Justice Court	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
Tahoe Justice Court	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
Alternative Sentencing	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
East Fork Constable	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
Tahoe Constable	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
Community Development Planning	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
Community Development Engineering	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
Community Development Building Dept	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
Weed Control	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
FD202 NV Cooperative Ext	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
FD204 Airport	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
FD216 Social Services	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
FD232 Road Operating	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
FD234 Library	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
FD234 Parks Operations	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
FD234 Recreation	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
FD234 Kahle Community Center	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
FD260 Senior Services Program	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
FD316 Zephyr Water Utility Dist	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
FD319 Cave Rock/Uppaway Water Sys	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
FD320 Skyland Water System	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
FD324 Regional Water Fund	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
FD325 Sewer Utility	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
FD326 Carson Valley Water Utility	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
FD430 Regional Transportation	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
FD610 Gardnerville Town	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
FD611 Gardnerville Health & San	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
FD620 Genoa Town	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
FD630 Minden Town	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
FD635 Minden Trash	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
FD640 Minden Town Water	1	2.564 %	\$5,718		\$5,718	\$637	\$6,355
FD650 East Fork Fire	1	2.568 %	\$5,702		\$5,702	\$652	\$6,354
Total	39	100.000 %	\$222,986		\$222,986	\$24,858	\$247,844

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 %	\$10,807		\$10,807	\$1,205	\$12,012
FD234 Prom Room Tax	66	66.667 %	\$21,613		\$21,613	\$2,409	\$24,022
Total	99	100.000 %	\$32,420		\$32,420	\$3,614	\$36,034

(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	\$647	\$647			
County Administration	\$23,655	\$187	\$23,468		
GIS/IT Customer Service	\$273	\$273			
Clerk	\$105	\$105			
Treasurer	\$145	\$145			
Technology Services	\$622	\$622			
Human Resources	\$160	\$160			
Records Management	\$211	\$211			
District Attorney	\$530	\$530			
Building Services	\$1,869	\$1,869			
FD309 Risk Management	\$8,482	\$448	\$8,034		
Finance	\$205	\$205			
County Commissioners	\$114	\$114			
Project Management	\$17	\$17			
Economic Development	\$111	\$111			
Assessor	\$116	\$116			
Recorder	\$6,499	\$144		\$6,355	
Clerk-Elections	\$294	\$294			
Tahoe General Services	\$83	\$83			
Telecommunications	\$106	\$106			
Sheriff Administration	\$6,620	\$265		\$6,355	
Sheriff Administration Services	\$8,499	\$2,144		\$6,355	
Sheriff Records	\$2	\$2			
Sheriff Jail	\$7,544	\$1,189		\$6,355	
Sheriff Cops Grant	\$2	\$2			
Sheriff-General Investigation	\$97	\$97			
Sheriff Patrol/Traffic	\$10	\$10			
Sheriff Vehicles	\$261	\$261			
Sheriff Coroner	\$40	\$40			
Sheriff Operations/Patrol	\$201	\$201			
Tri-Net	\$47	\$47			
Animal Care & Services	\$7,935	\$1,580		\$6,355	
Court Clerk	\$6,608	\$253		\$6,355	
Judicial Services	\$28	\$28			
District Court 1	\$515	\$515			
District Court II	\$377	\$377			
CASA	\$138	\$138			
SAFE	\$50	\$50			
Public Guardian Administration	\$134	\$134			
DA Child Support	\$144	\$144			
Public Defender	\$59	\$59			
Juvenile Probation	\$6,687	\$332		\$6,355	

Treasurer
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Banking Fees</u>	<u>Investments</u>	<u>Cash Receipts</u>	<u>Room Tax</u>
JPO Detention Center	\$126	\$126			
Court Computer System	\$350	\$350			
East Fork Justice Court	\$6,756	\$401		\$6,355	
Tahoe Justice Court	\$6,622	\$267		\$6,355	
Alternative Sentencing	\$6,667	\$312		\$6,355	
East Fork Constable	\$6,361	\$6		\$6,355	
Tahoe Constable	\$6,359	\$4		\$6,355	
Security	\$8	\$8			
Community Development Admin	\$346	\$346			
Community Development Building Dept	\$6,440	\$85		\$6,355	
Community Development Planning	\$6,588	\$233		\$6,355	
Community Development Engineering	\$6,446	\$91		\$6,355	
Public Works Administration	\$2	\$2			
Public Works Roads	\$2	\$2			
Public Works Utilities	\$4	\$4			
Weed Control	\$6,853	\$498		\$6,355	
FD202 NV Cooperative Ext	\$7,301	\$383	\$563	\$6,355	
FD204 Airport	\$11,282	\$1,349	\$3,578	\$6,355	
FD210 DC Water District	\$429	\$4	\$425		
FD211 Solid Waste Management	\$4,663	\$1,005	\$3,658		
FD212 Landscape Maint Dist	\$33		\$33		
FD214 St MV Accident Indigent	\$4	\$4			
FD215 Medical Asst to Indigents	\$9,757	\$394	\$9,363		
FD216 Social Services	\$9,224	\$2,093	\$776	\$6,355	
FD222 Law Library	\$141	\$37	\$104		
FD232 Road Operating	\$9,158	\$998	\$1,805	\$6,355	
FD234 Room Tax Admin	\$16,376	\$6	\$4,358		\$12,012
FD234 Prom Room Tax	\$24,235	\$213			\$24,022
FD234 Library	\$9,546	\$3,191		\$6,355	
FD234 Parks Operations	\$8,789	\$2,434		\$6,355	
FD234 Parks Dev	\$409	\$409			
FD234 Parks Temp & Seasonal	\$28	\$28			
FD234 Recreation	\$7,361	\$1,006		\$6,355	
FD234 Rec Temp & Seasonal	\$6	\$6			
FD234 Kahle Community Center	\$7,561	\$1,206		\$6,355	
FD234 Gym & Fitness	\$818	\$818			
FD234 Community/Mtg Rm	\$1,201	\$1,201			
FD235 Library Gift Fund	\$275	\$134	\$141		
FD236 Tahoe/Douglas Trans Dist	\$810	\$22	\$788		
FD240 Justice Court Admin Assess	\$1,573	\$81	\$1,492		
FD242 China Spring Youth Camp	\$4,083	\$2,427	\$1,656		
FD244 Western NV Regional Youth	\$1,410	\$12	\$1,398		

Treasurer
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Banking Fees</u>	<u>Investments</u>	<u>Cash Receipts</u>	<u>Room Tax</u>
FD245 Erosion Control TRPA	\$615	\$81	\$534		
FD255 911 Emergency Svcs	\$2,991	\$862	\$2,129		
FD260 Senior Services Program	\$8,925	\$2,559	\$11	\$6,355	
FD310 Self Insurance Dental	\$1,610	\$45	\$1,565		
FD313.821 Vehicle Replacement	\$968	\$139	\$829		
FD313.829 Vehicle Maintenance	\$3,893	\$3,893			
FD315 Ridgeview Water System	\$31		\$31		
FD316 Zephyr Water Utility Dist	\$6,390	\$35		\$6,355	
FD319 Cave Rock/Uppaway Water Sys	\$6,375	\$20		\$6,355	
FD320 Skyland Water System	\$6,369	\$14		\$6,355	
FD324 Regional Water Fund	\$7,270	\$111	\$804	\$6,355	
FD325 Sewer Utility	\$15,864	\$1,449	\$8,060	\$6,355	
FD326 Carson Valley Water Utility	\$17,340	\$1,934	\$9,051	\$6,355	
FD327-316 LT Wtr Util-Zephyr	\$2,805	\$990	\$1,815		
FD327-319 LT Wtr Util-Cave Rock	\$2,754	\$939	\$1,815		
FD327-320 LT Wtr Util-Skyland	\$2,400	\$585	\$1,815		
FD405 Ad Val Capital Projects	\$7,196	\$4	\$7,192		
FD410 County Construction	\$3,599	\$253	\$3,346		
FD420 Park Resident Const Tax	\$152	\$152			
FD430 Regional Transportation	\$15,768	\$160	\$9,253	\$6,355	
FD440 Capital Projects	\$2,262	\$17	\$2,245		
FD541 Co Debt/Other Resources	\$3,802	\$2	\$3,800		
FD605 Dc Redevelopment Admin	\$2,474	\$14	\$2,460		
FD606 Dc Redevelopment Cap Proj	\$4,473	\$22	\$4,451		
FD610 Gardnerville Town	\$10,407	\$2,462	\$1,590	\$6,355	
FD611 Gardnerville Health & San	\$9,915	\$1,922	\$1,638	\$6,355	
FD620 Genoa Town	\$8,113	\$1,176	\$582	\$6,355	
FD630 Minden Town	\$10,107	\$2,251	\$1,501	\$6,355	
FD635 Minden Trash	\$8,340	\$571	\$1,414	\$6,355	
FD636 Minden Cap Equip	\$2,930	\$32	\$2,898		
FD639 Minden Wholesale Water Utly	\$2,739	\$869	\$1,870		
FD640 Minden Town Water	\$16,421	\$691	\$9,375	\$6,355	
FD650 East Fork Fire	\$18,643	\$6,556	\$5,733	\$6,354	
FD651 Effph Emergency Fund	\$451	\$6	\$445		
FD657 Eff Debt Service	\$31		\$31		
FD885 Mosquito District	\$652	\$652			
All Other	\$3,361	\$1,684	\$1,677		
Total	\$505,081	\$69,603	\$151,600	\$247,844	\$36,034

SCHEDULE 8.01

TECHNOLOGY SERVICES

NATURE AND EXTENT OF SERVICE

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

Costs are allocated as follows:

- **TSD Service Desk** – These costs are associated with the TSD Service Center. The TSD Service Center provides support for all County employees to resolve technical issues associated with County-owned computer equipment, desktop or networked applications, peripheral equipment network access, mobile devices, telephones, etc. Costs are allocated based on a count of Full Time Equivalent (FTE) of the Department or Fund.
- **Card Access** – These costs are associated with maintaining the card reading system on doors and gates which controls access to building and secure areas. Costs are allocated based on the number of access cards issued by Department and Fund.
- **Network/Application User Accounts** – These costs are associated with administering Enterprise Access accounts which provides individuals or group accounts with authentication mechanism for access (and limited access) to file shares, application, and other County Resources. This services is available to all County employees, and therefore, costs are allocated based on a Full Time Equivalent (FTE) count.
- **Remote Access** – These costs are associated with providing employee remote access to the County's network. Costs are allocated based on the number of remote access users by Department and Fund.
- **Telephone** - These costs are associated with maintaining telephone system and includes, voicemail, caller ID, call transfer and call forwarding, auto-attendant menus, hunt group and conferencing. These costs are allocated based on the number of extensions by Department and Fund.
- **Cellular Devices** – These costs are associated with administering cellular/data services including negotiating contracts and replacement and repair of end-users County-issued devices. Costs are allocated based on the number of cellular devices issued by Department and Fund.

Prepared by:

SCHEDULE 8.01

TECHNOLOGY SERVICES

NATURE AND EXTENT OF SERVICE (continued)

- **Audio/Visual & Meeting Services** - These costs are associated with providing all aspects of Audio/Video needs for use in conference and meeting rooms, training rooms and special meeting participation events. Costs are allocated based on the number of ticket hours by Department and Fund.
- **Email and Calendars** – These costs are associated with administering the County’s Microsoft platform for the email and calendaring tool for desktop, tablet, and phone. Costs are allocated based on the number of email accounts assigned by Department and Fund.
- **File Sharing and Storage** – These costs are associated with the file storage services used by the County network file system to provide access to centralized share files. Costs are allocated based on byte used by Department and Funds.
- **Extranet** – These costs are associated with support of the “Go Anywhere” FTP solutions to provide secure file and data sharing between County office and external entities. Costs are allocated based on a Full Time Equivalent (FTE) count.
- **Software and Applications** – These costs are associated with the annual software licensing expenditures and providing support of common software applications including Microsoft Office Suite, Adobe Pro and Reader. Costs are allocated based on the number of workstations or mobile data computers by Departments or Funds.

Annual licensing expenditures for specific server-based software applications are allocated directly to the Department or Fund with exclusive use of the application.

- **Infrastructure** – These costs are associated with support of the County’s broadband services, application hosting, managed server hosting, database hosting, security awareness training and LAN/WAN services. Costs are allocated based on a Full Time Equivalent (FTE) count by Department and Fund.
- **Radios** – These costs are associated with time spent on radio support. Costs are allocated to Department 190, Telecommunications.
- **Department Software** – These costs are associated with Software Program Maintenance that is directly attributable to specific departments.

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>
	\$1,330,901			\$1,330,901
Deductions:				
TELEPHONE	(\$150,730)			
PROFESSIONAL SERVICES	(\$89,617)			
Total deductions:	<u>(\$240,347)</u>			<u>(\$240,347)</u>
Allocated additions:				
100000 - Building Charge	\$11,481		\$11,481	
100001 - Equipment Charge	\$99,233		\$99,233	
101191 - General Services	\$5,721	\$186	\$5,907	
101122 - County Administration	\$35,745	\$9,571	\$45,316	
101182 - Clerk	\$228	\$63	\$291	
101186 - Treasurer	\$558	\$64	\$622	
101194 - Human Resources		\$4,162	\$4,162	
101195 - Records Management		\$20	\$20	
101341 - District Attorney		\$452	\$452	
309817 - FD309 Risk Management		\$2,144	\$2,144	
101172 - Finance		\$14,505	\$14,505	
Total allocated additions:	<u>\$152,966</u>	<u>\$31,167</u>	<u>\$184,133</u>	<u>\$184,133</u>
Departmental cost adjustments:				
SAL/BEN MOVED FROM GIS	\$294,643			
OPP SUPPLIES MOVED FROM GIS	\$22,235			
Total departmental cost adjustments:	<u>\$316,878</u>			<u>\$316,878</u>
Total to be allocated	<u>\$1,560,398</u>	<u>\$31,167</u>		<u>\$1,591,565</u>

Technology Services
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>TSD Service Desk</u>	<u>Card Access</u>	<u>Network/Applica tion User Accounts</u>	<u>Remote Access</u>	<u>Telephone</u>	<u>Cellular Devices</u>	<u>Audio/Visula & Meeting Services</u>
Wages & Benefits									
SALARIES & WAGES	\$387,379			\$3,680	\$39,625	\$12,008	\$35,364	\$7,669	\$891
FRINGE BENEFITS	\$176,164			\$1,673	\$18,020	\$5,461	\$16,082	\$3,488	\$405
Other Expense and Cost									
G&A SAL/BEN	\$112,411		\$49,191	\$877	\$9,330	\$2,822	\$8,330	\$1,810	\$202
TELEPHONE	\$150,730	\$150,730							
TRAVEL	\$3,477		\$3,477						
UTILITIES	\$1,457		\$638	\$11	\$121	\$37	\$108	\$23	\$3
MAINT EQUIPMENT	\$19,911								
SOFTWARE PROG MAINT	\$265,153		\$4,500			\$2,500			
RENTS & LEASES EQUIP	\$39,932								
MEMBERSHIPS	\$767								
CELLULAR PHONES	\$9,371		\$4,101	\$73	\$778	\$235	\$694	\$151	\$17
TRAINING & EDUCATIONS	\$975								
PROFESSIONAL SERVICES	\$89,617	\$89,617							
MAINT & REPAIR	\$22,074			\$7,500					
BOOKS & PERIODICALS	\$50		\$22		\$4	\$1	\$4	\$1	
OFFICE SUPPLIES	\$429		\$188	\$3	\$36	\$11	\$32	\$7	\$1
SMALL EQUIPMENT	\$12,101								
SOFTWARE	\$87								
PUBLIC DATA ACCESS	\$38,816								
Departmental Expenditures	\$1,330,901	\$240,347	\$62,117	\$13,817	\$67,914	\$23,075	\$60,614	\$13,149	\$1,519
Cost Adjustments									
Deductions	(\$240,347)	(\$240,347)							
SAL/BEN MOVED FROM GIS	\$294,643		\$294,643						
OPP SUPPLIES MOVED FROM GI	\$22,235		\$22,235						
Additions: 1st									
Other	\$152,966		\$66,938	\$1,193	\$12,696	\$3,839	\$11,335	\$2,463	\$275
Functional Cost	\$1,560,398		\$445,933	\$15,010	\$80,610	\$26,914	\$71,949	\$15,612	\$1,794
Allocable Costs	\$1,560,398		\$445,933	\$15,010	\$80,610	\$26,914	\$71,949	\$15,612	\$1,794
1st Allocation	\$1,560,398		\$445,933	\$15,010	\$80,610	\$26,914	\$71,949	\$15,612	\$1,794
Additions: 2nd									
Other	\$31,167		\$13,639	\$243	\$2,587	\$782	\$2,309	\$502	\$56
Functional Cost	\$31,167		\$13,639	\$243	\$2,587	\$782	\$2,309	\$502	\$56
Allocable Costs	\$31,167		\$13,639	\$243	\$2,587	\$782	\$2,309	\$502	\$56
2nd Allocation	\$31,167		\$13,639	\$243	\$2,587	\$782	\$2,309	\$502	\$56
Total allocated	\$1,591,565		\$459,572	\$15,253	\$83,197	\$27,696	\$74,258	\$16,114	\$1,850

Technology Services
Schedule of costs to be
allocated by function

	<u>Email and Calendars</u>	<u>File Sharing and Storage</u>	<u>Extranet</u>	<u>Software and Applications</u>	<u>Infrastructure</u>	<u>Radios</u>	<u>Department Software</u>
<u>Wages & Benefits</u>							
SALARIES & WAGES	\$33,621	\$15,687	\$11,581		\$108,300	\$118,953	
FRINGE BENEFITS	\$15,290	\$7,134	\$5,267		\$49,251	\$54,093	
<u>Other Expense and Cost</u>							
G&A SAL/BEN	\$7,914	\$3,698	\$2,720		\$25,517		
TELEPHONE							
TRAVEL							
UTILITIES	\$103	\$48	\$35		\$330		
MAINT EQUIPMENT					\$19,911		
SOFTWARE PROG MAINT	\$35,000	\$26,614		\$30,000	\$12,579		\$153,960
RENTS & LEASES EQUIP					\$39,932		
MEMBERSHIPS					\$767		
CELLULAR PHONES	\$660	\$308	\$227		\$2,127		
TRAINING & EDUCATIONS					\$975		
PROFESSIONAL SERVICES							
MAINT & REPAIR					\$14,574		
BOOKS & PERIODICALS	\$4	\$2	\$1		\$11		
OFFICE SUPPLIES	\$30	\$14	\$10		\$97		
SMALL EQUIPMENT					\$12,101		
SOFTWARE				\$87			
PUBLIC DATA ACCESS					\$38,816		
Departmental Expenditures	<u>\$92,622</u>	<u>\$53,505</u>	<u>\$19,841</u>	<u>\$30,087</u>	<u>\$325,288</u>	<u>\$173,046</u>	<u>\$153,960</u>
<u>Cost Adjustments</u>							
Deductions							
SAL/BEN MOVED FROM GIS							
OPP SUPPLIES MOVED FROM GI							
Additions: 1st							
Other	\$10,769	\$5,033	\$3,702		\$34,723		
Functional Cost	<u>\$103,391</u>	<u>\$58,538</u>	<u>\$23,543</u>	<u>\$30,087</u>	<u>\$360,011</u>	<u>\$173,046</u>	<u>\$153,960</u>
Allocable Costs	<u>\$103,391</u>	<u>\$58,538</u>	<u>\$23,543</u>	<u>\$30,087</u>	<u>\$360,011</u>	<u>\$173,046</u>	<u>\$153,960</u>
1st Allocation	<u>\$103,391</u>	<u>\$58,538</u>	<u>\$23,543</u>	<u>\$30,087</u>	<u>\$360,011</u>	<u>\$173,046</u>	<u>\$153,960</u>
Additions: 2nd							
Other	\$2,194	\$1,025	\$754		\$7,076		
Functional Cost	<u>\$2,194</u>	<u>\$1,025</u>	<u>\$754</u>		<u>\$7,076</u>		
Allocable Costs	<u>\$2,194</u>	<u>\$1,025</u>	<u>\$754</u>		<u>\$7,076</u>		
2nd Allocation	<u>\$2,194</u>	<u>\$1,025</u>	<u>\$754</u>		<u>\$7,076</u>		
Total allocated	<u>\$105,585</u>	<u>\$59,563</u>	<u>\$24,297</u>	<u>\$30,087</u>	<u>\$367,087</u>	<u>\$173,046</u>	<u>\$153,960</u>

Technology Services
Detail allocation of
TSD Service Desk

User Department	<u>Allocation Units(A)</u>	<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	585	1.249 %	\$5,570		\$5,570		\$5,570
Project Management	100	0.214 %	\$952		\$952	\$31	\$983
Economic Development	100	0.214 %	\$952		\$952	\$31	\$983
GIS/IT Customer Service	900	1.922 %	\$8,570		\$8,570		\$8,570
Assessor	900	1.922 %	\$8,570		\$8,570	\$277	\$8,847
Finance	890	1.900 %	\$8,475		\$8,475	\$274	\$8,749
Recorder	550	1.174 %	\$5,237		\$5,237	\$169	\$5,406
Clerk	324	0.692 %	\$3,085		\$3,085		\$3,085
Tahoe General Services	315	0.673 %	\$2,999		\$2,999	\$97	\$3,096
Treasurer	538	1.149 %	\$5,123		\$5,123		\$5,123
General Services	143	0.305 %	\$1,362		\$1,362		\$1,362
Human Resources	435	0.929 %	\$4,142		\$4,142	\$134	\$4,276
Records Management	200	0.427 %	\$1,904		\$1,904	\$62	\$1,966
Sheriff Administration	12,255	26.169 %	\$116,694		\$116,694	\$3,770	\$120,464
Animal Care & Services	415	0.886 %	\$3,952		\$3,952	\$128	\$4,080
Security	270	0.577 %	\$2,571		\$2,571	\$83	\$2,654
Community Development Admin	400	0.854 %	\$3,809		\$3,809	\$123	\$3,932
Community Development Building Dept	700	1.495 %	\$6,666		\$6,666	\$215	\$6,881
Community Development Planning	600	1.281 %	\$5,713		\$5,713	\$185	\$5,898
Community Development Engineering	525	1.121 %	\$4,999		\$4,999	\$161	\$5,160
Building Services	250	0.534 %	\$2,381		\$2,381	\$77	\$2,458
Public Works Roads	965	2.061 %	\$9,189		\$9,189	\$297	\$9,486
Public Works Engineering	10	0.021 %	\$95		\$95	\$3	\$98
Weed Control	550	1.174 %	\$5,237		\$5,237	\$169	\$5,406
FD202 NV Cooperative Ext	153	0.327 %	\$1,457		\$1,457	\$47	\$1,504
FD210 DC Water District	55	0.117 %	\$524		\$524	\$17	\$541
FD211 Solid Waste Management	55	0.117 %	\$524		\$524	\$17	\$541
FD216 Social Services	935	1.997 %	\$8,903		\$8,903	\$288	\$9,191
FD234 Parks Operations	715	1.527 %	\$6,808		\$6,808	\$220	\$7,028
FD234 Parks Temp & Seasonal	580	1.238 %	\$5,523		\$5,523	\$178	\$5,701
FD234 Recreation	493	1.053 %	\$4,694		\$4,694	\$152	\$4,846
FD234 Rec Temp & Seasonal	1,305	2.787 %	\$12,426		\$12,426	\$401	\$12,827
FD234 Kahle Community Center	1,008	2.152 %	\$9,598		\$9,598	\$310	\$9,908
FD234 Gym & Fitness	344	0.735 %	\$3,276		\$3,276	\$106	\$3,382
FD234 Community/Mtg Rm	502	1.072 %	\$4,780		\$4,780	\$154	\$4,934
FD236 Tahoe/Douglas Trans Dist	14	0.030 %	\$133		\$133	\$4	\$137
FD255 911 Emergency Svcs	2,003	4.277 %	\$19,073		\$19,073	\$616	\$19,689
FD260 Senior Services Program	1,935	4.132 %	\$18,425		\$18,425	\$595	\$19,020
FD309 Risk Management	85	0.182 %	\$809		\$809	\$26	\$835
FD313.821 Vehicle Replacement	48	0.102 %	\$457		\$457	\$15	\$472
FD313.829 Vehicle Maintenance	561	1.198 %	\$5,342		\$5,342	\$173	\$5,515

Technology Services
Detail allocation of
TSD Service Desk

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD324 Regional Water Fund	53	0.113 %	\$505		\$505	\$16	\$521
FD325 Sewer Utility	522	1.115 %	\$4,971		\$4,971	\$161	\$5,132
FD326 Carson Valley Water Utility	877	1.873 %	\$8,351		\$8,351	\$270	\$8,621
FD327-316 LT Wtr Util-Zephyr	188	0.401 %	\$1,790		\$1,790	\$58	\$1,848
FD327-319 LT Wtr Util-Cave Rock	196	0.419 %	\$1,866		\$1,866	\$60	\$1,926
FD327-320 LT Wtr Util-Skyland	131	0.280 %	\$1,247		\$1,247	\$40	\$1,287
FD430 Regional Transportation	150	0.320 %	\$1,428		\$1,428	\$46	\$1,474
FD605 Dc Redevelopment Admin	34	0.073 %	\$324		\$324	\$10	\$334
FD610 Gardnerville Town	800	1.708 %	\$7,618		\$7,618	\$246	\$7,864
FD611 Gardnerville Health & San	675	1.441 %	\$6,427		\$6,427	\$208	\$6,635
FD620 Genoa Town	208	0.444 %	\$1,981		\$1,981	\$64	\$2,045
FD630 Minden Town	961	2.052 %	\$9,151		\$9,151	\$296	\$9,447
FD635 Minden Trash	395	0.843 %	\$3,761		\$3,761	\$121	\$3,882
FD639 Minden Wholesale Water Utly	370	0.790 %	\$3,523		\$3,523	\$114	\$3,637
FD640 Minden Town Water	260	0.555 %	\$2,476		\$2,476	\$80	\$2,556
FD650 East Fork Fire	7,300	15.587 %	\$69,515		\$69,515	\$2,244	\$71,759
Total	46,831	100.000 %	\$445,933		\$445,933	\$13,639	\$459,572

(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
Card Access

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
County Administration	6	1.364 %	\$205		\$205		\$205
Project Management	1	0.227 %	\$34		\$34	\$1	\$35
Economic Development	1	0.227 %	\$34		\$34	\$1	\$35
GIS/IT Customer Service	9	2.045 %	\$307		\$307		\$307
Assessor	9	2.045 %	\$307		\$307	\$5	\$312
Finance	9	2.045 %	\$307		\$307	\$5	\$312
Recorder	6	1.364 %	\$205		\$205	\$4	\$209
Clerk	4	0.909 %	\$136		\$136		\$136
Tahoe General Services	4	0.909 %	\$136		\$136	\$2	\$138
Treasurer	6	1.364 %	\$205		\$205		\$205
General Services	2	0.455 %	\$68		\$68		\$68
Human Resources	6	1.364 %	\$205		\$205	\$4	\$209
Records Management	2	0.455 %	\$68		\$68	\$1	\$69
Sheriff Administration	184	41.818 %	\$6,277		\$6,277	\$108	\$6,385
Animal Care & Services	4	0.909 %	\$136		\$136	\$2	\$138
Court Clerk	5	1.136 %	\$171		\$171	\$3	\$174
Judicial Services	2	0.455 %	\$68		\$68	\$1	\$69
District Court 1	2	0.455 %	\$68		\$68	\$1	\$69
District Court II	2	0.455 %	\$68		\$68	\$1	\$69
CASA	2	0.455 %	\$68		\$68	\$1	\$69
District Attorney	22	5.000 %	\$751		\$751	\$13	\$764
Juvenile Probation	10	2.273 %	\$341		\$341	\$6	\$347
JPO Detention Center	6	1.364 %	\$205		\$205	\$4	\$209
Court Computer System	1	0.227 %	\$34		\$34	\$1	\$35
East Fork Justice Court	7	1.591 %	\$239		\$239	\$4	\$243
Tahoe Justice Court	5	1.136 %	\$171		\$171	\$3	\$174
Alternative Sentencing	5	1.136 %	\$171		\$171	\$3	\$174
East Fork Constable	4	0.909 %	\$136		\$136	\$2	\$138
Security	3	0.682 %	\$102		\$102	\$2	\$104
Community Development Admin	4	0.909 %	\$136		\$136	\$2	\$138
Community Development Building Dept	7	1.591 %	\$239		\$239	\$4	\$243
Community Development Planning	6	1.364 %	\$205		\$205	\$4	\$209
Community Development Engineering	6	1.364 %	\$205		\$205	\$4	\$209
Building Services	10	2.273 %	\$341		\$341	\$6	\$347
Public Works Roads	10	2.273 %	\$341		\$341	\$6	\$347
Weed Control	6	1.364 %	\$205		\$205	\$4	\$209
FD202 NV Cooperative Ext	2	0.455 %	\$68		\$68	\$1	\$69
FD234 Library	1	0.227 %	\$34		\$34	\$1	\$35
FD234 Parks Operations	1	0.227 %	\$34		\$34	\$1	\$35
FD255 911 Emergency Svcs	20	4.545 %	\$682		\$682	\$12	\$694
FD313.829 Vehicle Maintenance	6	1.364 %	\$205		\$205	\$4	\$209

Technology Services
Detail allocation of
Card Access

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD650 East Fork Fire	15	3.409 %	\$512		\$512	\$9	\$521
Clerk-Elections	4	0.909 %	\$136		\$136	\$2	\$138
Telecommunications	4	0.909 %	\$136		\$136	\$2	\$138
Public Guardian Administration	3	0.682 %	\$102		\$102	\$2	\$104
Public Administrator	1	0.227 %	\$34		\$34	\$1	\$35
FD204 Airport	2	0.455 %	\$68		\$68	\$1	\$69
FD242 China Spring Youth Camp	3	0.679 %	\$104		\$104	(\$1)	\$103
Total	<u>440</u>	<u>100.000 %</u>	<u>\$15,010</u>		<u>\$15,010</u>	<u>\$243</u>	<u>\$15,253</u>

(A) Alloc basis: Number of Access Cards Issued by Department and Fund

Source:

Technology Services
Detail allocation of
Network/Application User Accounts

User Department	<u>Allocation Units(A)</u>	<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	5	0.765 %	\$616		\$616	\$21	\$637
County Administration	6	0.917 %	\$740		\$740		\$740
Project Management	1	0.153 %	\$123		\$123	\$4	\$127
Economic Development	1	0.153 %	\$123		\$123	\$4	\$127
GIS/IT Customer Service	9	1.376 %	\$1,109		\$1,109		\$1,109
Assessor	9	1.376 %	\$1,109		\$1,109	\$37	\$1,146
Finance	9	1.376 %	\$1,109		\$1,109	\$37	\$1,146
Recorder	6	0.917 %	\$740		\$740	\$25	\$765
Clerk	9	1.376 %	\$1,109		\$1,109		\$1,109
Clerk-Elections	5	0.765 %	\$616		\$616	\$21	\$637
Tahoe General Services	5	0.765 %	\$616		\$616	\$21	\$637
Treasurer	7	1.070 %	\$863		\$863		\$863
Telecommunications	2	0.306 %	\$247		\$247	\$8	\$255
General Services	2	0.306 %	\$247		\$247		\$247
Human Resources	6	0.917 %	\$740		\$740	\$25	\$765
Records Management	2	0.306 %	\$247		\$247	\$8	\$255
Sheriff Administration	123	18.807 %	\$15,161		\$15,161	\$512	\$15,673
Animal Care & Services	4	0.612 %	\$493		\$493	\$17	\$510
Court Clerk	5	0.765 %	\$616		\$616	\$21	\$637
Judicial Services	2	0.306 %	\$247		\$247	\$8	\$255
District Court 1	2	0.306 %	\$247		\$247	\$8	\$255
District Court II	2	0.306 %	\$247		\$247	\$8	\$255
CASA	2	0.306 %	\$247		\$247	\$8	\$255
Public Guardian Administration	3	0.459 %	\$370		\$370	\$12	\$382
Public Administrator	1	0.153 %	\$123		\$123	\$4	\$127
District Attorney	3	0.459 %	\$370		\$370	\$12	\$382
DA Child Support	1	0.153 %	\$123		\$123	\$4	\$127
Juvenile Probation	2	0.306 %	\$247		\$247	\$8	\$255
JPO Detention Center	1	0.153 %	\$123		\$123	\$4	\$127
Court Computer System	1	0.153 %	\$123		\$123	\$4	\$127
East Fork Justice Court	1	0.153 %	\$123		\$123	\$4	\$127
Tahoe Justice Court	5	0.765 %	\$616		\$616	\$21	\$637
Alternative Sentencing	2	0.306 %	\$247		\$247	\$8	\$255
East Fork Constable	2	0.306 %	\$247		\$247	\$8	\$255
Community Development Admin	5	0.765 %	\$616		\$616	\$21	\$637
Community Development Building Dept	9	1.376 %	\$1,109		\$1,109	\$37	\$1,146
Community Development Planning	6	0.917 %	\$740		\$740	\$25	\$765
Community Development Engineering	6	0.917 %	\$740		\$740	\$25	\$765
Public Works Administration	1	0.153 %	\$123		\$123	\$4	\$127
Building Services	2	0.306 %	\$247		\$247	\$8	\$255
Public Works Roads	10	1.529 %	\$1,233		\$1,233	\$42	\$1,275

Technology Services
Detail allocation of
Network/Application User Accounts

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Weed Control	4	0.612 %	\$493		\$493	\$17	\$510
FD202 NV Cooperative Ext	3	0.459 %	\$370		\$370	\$12	\$382
FD204 Airport	3	0.459 %	\$370		\$370	\$12	\$382
FD216 Social Services	9	1.376 %	\$1,109		\$1,109	\$37	\$1,146
FD234 Library	7	1.070 %	\$863		\$863	\$29	\$892
FD234 Parks Operations	13	1.988 %	\$1,602		\$1,602	\$54	\$1,656
FD234 Parks Temp & Seasonal	6	0.917 %	\$740		\$740	\$25	\$765
FD234 Recreation	70	10.703 %	\$8,628		\$8,628	\$292	\$8,920
FD234 Rec Temp & Seasonal	13	1.988 %	\$1,602		\$1,602	\$54	\$1,656
FD234 Kahle Community Center	10	1.529 %	\$1,233		\$1,233	\$42	\$1,275
FD234 Gym & Fitness	4	0.612 %	\$493		\$493	\$17	\$510
FD234 Community/Mtg Rm	1	0.153 %	\$123		\$123	\$4	\$127
FD242 China Spring Youth Camp	18	2.752 %	\$2,219		\$2,219	\$75	\$2,294
FD255 911 Emergency Svcs	20	3.058 %	\$2,465		\$2,465	\$83	\$2,548
FD260 Senior Services Program	28	4.281 %	\$3,451		\$3,451	\$117	\$3,568
FD313.829 Vehicle Maintenance	6	0.917 %	\$740		\$740	\$25	\$765
FD325 Sewer Utility	6	0.917 %	\$740		\$740	\$25	\$765
FD326 Carson Valley Water Utility	8	1.223 %	\$986		\$986	\$33	\$1,019
FD327-316 LT Wtr Util-Zephyr	2	0.306 %	\$247		\$247	\$8	\$255
FD327-319 LT Wtr Util-Cave Rock	2	0.306 %	\$247		\$247	\$8	\$255
FD327-320 LT Wtr Util-Skyland	2	0.306 %	\$247		\$247	\$8	\$255
FD430 Regional Transportation	1	0.153 %	\$123		\$123	\$4	\$127
FD610 Gardnerville Town	13	1.988 %	\$1,602		\$1,602	\$54	\$1,656
FD620 Genoa Town	6	0.917 %	\$740		\$740	\$25	\$765
FD630 Minden Town	25	3.823 %	\$3,081		\$3,081	\$104	\$3,185
FD635 Minden Trash	4	0.612 %	\$493		\$493	\$17	\$510
FD639 Minden Wholesale Water Utly	4	0.612 %	\$493		\$493	\$17	\$510
FD640 Minden Town Water	3	0.459 %	\$370		\$370	\$12	\$382
FD650 East Fork Fire	73	11.162 %	\$8,998		\$8,998	\$304	\$9,302
FD885 Mosquito District	5	0.761 %	\$610		\$610	\$29	\$639
Total	654	100.000 %	\$80,610		\$80,610	\$2,587	\$83,197

(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
Remote 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>
GIS/IT Customer Service	1	0.833 %	\$224		\$224		\$224
Assessor	1	0.833 %	\$224		\$224	\$7	\$231
Finance	1	0.833 %	\$224		\$224	\$7	\$231
Recorder	1	0.833 %	\$224		\$224	\$7	\$231
Clerk	1	0.833 %	\$224		\$224		\$224
Clerk-Elections	1	0.833 %	\$224		\$224	\$7	\$231
Sheriff Administration	28	23.333 %	\$6,280		\$6,280	\$186	\$6,466
Sheriff Jail	1	0.833 %	\$224		\$224	\$7	\$231
Sheriff-General Investigation	17	14.167 %	\$3,813		\$3,813	\$113	\$3,926
Sheriff Patrol/Traffic	50	41.667 %	\$11,214		\$11,214	\$331	\$11,545
Sheriff Coroner	1	0.833 %	\$224		\$224	\$7	\$231
Tri-Net	1	0.833 %	\$224		\$224	\$7	\$231
Building Services	1	0.833 %	\$224		\$224	\$7	\$231
FD650 East Fork Fire	15	12.503 %	\$3,367		\$3,367	\$96	\$3,463
Total	<u>120</u>	<u>100.000 %</u>	<u>\$26,914</u>		<u>\$26,914</u>	<u>\$782</u>	<u>\$27,696</u>

(A) Alloc basis: Count of Remote Access Users by Department and Fund

Source:

Technology Services
Detail allocation of
Telephone

User Department	<u>Allocation Units(A)</u>	<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	0.482 %	\$347		\$347	\$12	\$359
County Administration	4	0.964 %	\$693		\$693		\$693
Project Management	1	0.241 %	\$173		\$173	\$6	\$179
Economic Development	1	0.241 %	\$173		\$173	\$6	\$179
GIS/IT Customer Service	6	1.446 %	\$1,040		\$1,040		\$1,040
Assessor	13	3.133 %	\$2,254		\$2,254	\$78	\$2,332
Finance	13	3.133 %	\$2,254		\$2,254	\$78	\$2,332
Recorder	10	2.410 %	\$1,734		\$1,734	\$60	\$1,794
Clerk	10	2.410 %	\$1,734		\$1,734		\$1,734
Clerk-Elections	1	0.241 %	\$173		\$173	\$6	\$179
Tahoe General Services	6	1.446 %	\$1,040		\$1,040	\$36	\$1,076
Treasurer	7	1.687 %	\$1,214		\$1,214		\$1,214
Telecommunications	3	0.723 %	\$520		\$520	\$18	\$538
General Services	1	0.241 %	\$173		\$173		\$173
Human Resources	6	1.446 %	\$1,040		\$1,040	\$36	\$1,076
Records Management	2	0.482 %	\$347		\$347	\$12	\$359
Sheriff Administration	5	1.205 %	\$867		\$867	\$30	\$897
Sheriff Administration Services	7	1.687 %	\$1,214		\$1,214	\$42	\$1,256
Sheriff Records	9	2.169 %	\$1,560		\$1,560	\$54	\$1,614
Sheriff Jail	20	4.819 %	\$3,467		\$3,467	\$119	\$3,586
Sheriff-General Investigation	15	3.614 %	\$2,601		\$2,601	\$89	\$2,690
Sheriff Patrol/Traffic	7	1.687 %	\$1,214		\$1,214	\$42	\$1,256
Sheriff Grants	1	0.241 %	\$173		\$173	\$6	\$179
Sheriff Coroner	1	0.241 %	\$173		\$173	\$6	\$179
Sheriff Operations/Patrol	7	1.687 %	\$1,214		\$1,214	\$42	\$1,256
Animal Care & Services	6	1.446 %	\$1,040		\$1,040	\$36	\$1,076
Emergency Management	9	2.169 %	\$1,560		\$1,560	\$54	\$1,614
Court Clerk	5	1.205 %	\$867		\$867	\$30	\$897
District Court 1	2	0.482 %	\$347		\$347	\$12	\$359
District Court II	2	0.482 %	\$347		\$347	\$12	\$359
CASA	3	0.723 %	\$520		\$520	\$18	\$538
Public Guardian Administration	2	0.482 %	\$347		\$347	\$12	\$359
District Attorney	22	5.301 %	\$3,814		\$3,814	\$131	\$3,945
DA Child Support	5	1.205 %	\$867		\$867	\$30	\$897
Juvenile Probation	11	2.651 %	\$1,907		\$1,907	\$66	\$1,973
JPO Detention Center	4	0.964 %	\$693		\$693	\$24	\$717
Court Computer System	2	0.482 %	\$347		\$347	\$12	\$359
East Fork Justice Court	4	0.964 %	\$693		\$693	\$24	\$717
Tahoe Justice Court	7	1.687 %	\$1,214		\$1,214	\$42	\$1,256
Alternative Sentencing	6	1.446 %	\$1,040		\$1,040	\$36	\$1,076
East Fork Constable	2	0.482 %	\$347		\$347	\$12	\$359

Technology Services
Detail allocation of
Telephone

User Department	<u>Allocation Units(A)</u>	<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	0.482 %	\$347		\$347	\$12	\$359
Security	2	0.482 %	\$347		\$347	\$12	\$359
Community Development Admin	2	0.482 %	\$347		\$347	\$12	\$359
Community Development Building Dept	5	1.205 %	\$867		\$867	\$30	\$897
Community Development Planning	6	1.446 %	\$1,040		\$1,040	\$36	\$1,076
Community Development Engineering	5	1.205 %	\$867		\$867	\$30	\$897
Public Works Administration	3	0.723 %	\$520		\$520	\$18	\$538
Building Services	3	0.723 %	\$520		\$520	\$18	\$538
Public Works Utilities	7	1.687 %	\$1,214		\$1,214	\$42	\$1,256
Public Works Engineering	5	1.205 %	\$867		\$867	\$30	\$897
Weed Control	1	0.241 %	\$173		\$173	\$6	\$179
FD202 NV Cooperative Ext	5	1.205 %	\$867		\$867	\$30	\$897
FD204 Airport	5	1.205 %	\$867		\$867	\$30	\$897
FD210 DC Water District	1	0.241 %	\$173		\$173	\$6	\$179
FD211 Solid Waste Management	1	0.241 %	\$173		\$173	\$6	\$179
FD216 Social Services	8	1.928 %	\$1,387		\$1,387	\$48	\$1,435
FD234 Library	10	2.410 %	\$1,734		\$1,734	\$60	\$1,794
FD234 Parks Operations	2	0.482 %	\$347		\$347	\$12	\$359
FD234 Recreation	7	1.687 %	\$1,214		\$1,214	\$42	\$1,256
FD234 Kahle Community Center	10	2.410 %	\$1,734		\$1,734	\$60	\$1,794
FD242 China Spring Youth Camp	15	3.614 %	\$2,601		\$2,601	\$89	\$2,690
FD245 Erosion Control TRPA	1	0.241 %	\$173		\$173	\$6	\$179
FD255 911 Emergency Svcs	5	1.205 %	\$867		\$867	\$30	\$897
FD260 Senior Services Program	8	1.928 %	\$1,387		\$1,387	\$48	\$1,435
FD314 Water Utility	4	0.964 %	\$693		\$693	\$24	\$717
FD315 Ridgeview Water System	1	0.241 %	\$173		\$173	\$6	\$179
FD316 Zephyr Water Utility Dist	1	0.241 %	\$173		\$173	\$6	\$179
FD319 Cave Rock/Uppaway Water Sys	1	0.241 %	\$173		\$173	\$6	\$179
FD320 Skyland Water System	1	0.241 %	\$173		\$173	\$6	\$179
FD324 Regional Water Fund	1	0.241 %	\$173		\$173	\$6	\$179
FD325 Sewer Utility	4	0.964 %	\$693		\$693	\$24	\$717
FD430 Regional Transportation	1	0.241 %	\$173		\$173	\$6	\$179
FD620 Genoa Town	3	0.723 %	\$520		\$520	\$18	\$538
FD650 East Fork Fire	17	4.096 %	\$2,947		\$2,947	\$101	\$3,048
FD885 Mosquito District	1	0.241 %	\$173		\$173	\$6	\$179
FD313.829 Vehicle Maintenance	6	1.446 %	\$1,040		\$1,040	\$36	\$1,076
Public Administrator	1	0.241 %	\$173		\$173	\$6	\$179
FD326 Carson Valley Water Utility	4	0.954 %	\$697		\$697	\$16	\$713
Total	415	100.000 %	\$71,949		\$71,949	\$2,309	\$74,258

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

**Technology Services
Detail allocation of
Telephone**

User Department	<u>Allocation Units(A)</u>	<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
Cellular Devices

User Department	<u>Allocation Units(A)</u>	<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	6	1.929 %	\$301		\$301		\$301
Project Management	1	0.322 %	\$50		\$50	\$2	\$52
Economic Development	1	0.322 %	\$50		\$50	\$2	\$52
GIS/IT Customer Service	2	0.643 %	\$100		\$100		\$100
Clerk-Elections	1	0.322 %	\$50		\$50	\$2	\$52
Telecommunications	2	0.643 %	\$100		\$100	\$3	\$103
Sheriff Administration	28	9.003 %	\$1,406		\$1,406	\$46	\$1,452
Sheriff Records	1	0.322 %	\$50		\$50	\$2	\$52
Sheriff Jail	1	0.322 %	\$50		\$50	\$2	\$52
Sheriff Cops Grant	1	0.322 %	\$50		\$50	\$2	\$52
Sheriff-General Investigation	17	5.466 %	\$853		\$853	\$28	\$881
Sheriff Patrol/Traffic	5	1.608 %	\$251		\$251	\$8	\$259
Sheriff Grants	1	0.322 %	\$50		\$50	\$2	\$52
Sheriff Coroner	1	0.322 %	\$50		\$50	\$2	\$52
Sheriff Operations/Patrol	68	21.865 %	\$3,414		\$3,414	\$113	\$3,527
Tri-Net	1	0.322 %	\$50		\$50	\$2	\$52
Animal Care & Services	5	1.608 %	\$251		\$251	\$8	\$259
District Attorney	6	1.929 %	\$301		\$301	\$10	\$311
Juvenile Probation	8	2.572 %	\$402		\$402	\$13	\$415
Court Computer System	1	0.322 %	\$50		\$50	\$2	\$52
Alternative Sentencing	5	1.608 %	\$251		\$251	\$8	\$259
Community Development Admin	2	0.643 %	\$100		\$100	\$3	\$103
Community Development Building Dept	2	0.643 %	\$100		\$100	\$3	\$103
Community Development Planning	2	0.643 %	\$100		\$100	\$3	\$103
Community Development Engineering	2	0.643 %	\$100		\$100	\$3	\$103
Building Services	3	0.965 %	\$151		\$151	\$5	\$156
Public Works Roads	10	3.215 %	\$502		\$502	\$17	\$519
Weed Control	5	1.608 %	\$251		\$251	\$8	\$259
FD204 Airport	6	1.929 %	\$301		\$301	\$10	\$311
FD216 Social Services	4	1.286 %	\$201		\$201	\$7	\$208
FD234 Parks Operations	23	7.395 %	\$1,155		\$1,155	\$38	\$1,193
FD234 Recreation	6	1.929 %	\$301		\$301	\$10	\$311
FD236 Tahoe/Douglas Trans Dist	8	2.572 %	\$402		\$402	\$13	\$415
FD255 911 Emergency Svcs	5	1.608 %	\$251		\$251	\$8	\$259
FD260 Senior Services Program	8	2.572 %	\$402		\$402	\$13	\$415
FD313.829 Vehicle Maintenance	5	1.608 %	\$251		\$251	\$8	\$259
FD314 Water Utility	8	2.572 %	\$402		\$402	\$13	\$415
FD325 Sewer Utility	11	3.537 %	\$552		\$552	\$18	\$570
FD650 East Fork Fire	38	12.219 %	\$1,908		\$1,908	\$63	\$1,971
FD885 Mosquito District	1	0.319 %	\$52		\$52	\$2	\$54
Total	311	100.000 %	\$15,612		\$15,612	\$502	\$16,114

Technology Services
Detail allocation of
Cellular Devices

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
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(A) Alloc basis: Count of Cellular Devices by Department and Fund

Source:

**Technology Services
Detail allocation of
Audio/Visula & Meeting 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 Administration	164	66.129 %	\$1,186		\$1,186		\$1,186
Clerk	32	12.903 %	\$231		\$231		\$231
Human Resources	4	1.613 %	\$29		\$29	\$4	\$33
Court Clerk	4	1.613 %	\$29		\$29	\$4	\$33
District Attorney	44	17.742 %	\$319		\$319	\$48	\$367
Total	248	100.000 %	\$1,794		\$1,794	\$56	\$1,850

(A) Alloc basis: Ticket Hours by Department and Fund

Source:

Technology Services
Detail allocation of
Email and Calendars

User Department	<u>Allocation Units(A)</u>	<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	5	0.835 %	\$863		\$863		\$863
Project Management	1	0.167 %	\$173		\$173	\$4	\$177
Economic Development	1	0.167 %	\$173		\$173	\$4	\$177
GIS/IT Customer Service	10	1.669 %	\$1,726		\$1,726		\$1,726
Assessor	9	1.503 %	\$1,553		\$1,553	\$35	\$1,588
Finance	9	1.503 %	\$1,553		\$1,553	\$35	\$1,588
Recorder	6	1.002 %	\$1,036		\$1,036	\$23	\$1,059
Clerk	4	0.668 %	\$690		\$690		\$690
Tahoe General Services	4	0.668 %	\$690		\$690	\$15	\$705
Treasurer	7	1.169 %	\$1,208		\$1,208		\$1,208
General Services	2	0.334 %	\$345		\$345		\$345
Human Resources	5	0.835 %	\$863		\$863	\$19	\$882
Records Management	2	0.334 %	\$345		\$345	\$8	\$353
Sheriff Administration	132	22.037 %	\$22,784		\$22,784	\$507	\$23,291
Security	3	0.501 %	\$518		\$518	\$12	\$530
Community Development Admin	6	1.002 %	\$1,036		\$1,036	\$23	\$1,059
Community Development Building Dept	7	1.169 %	\$1,208		\$1,208	\$27	\$1,235
Community Development Planning	6	1.002 %	\$1,036		\$1,036	\$23	\$1,059
Community Development Engineering	6	1.002 %	\$1,036		\$1,036	\$23	\$1,059
Building Services	3	0.501 %	\$518		\$518	\$12	\$530
Public Works Roads	10	1.669 %	\$1,726		\$1,726	\$38	\$1,764
Weed Control	4	0.668 %	\$690		\$690	\$15	\$705
FD216 Social Services	10	1.669 %	\$1,726		\$1,726	\$38	\$1,764
FD234 Parks Operations	8	1.336 %	\$1,381		\$1,381	\$31	\$1,412
FD234 Parks Temp & Seasonal	6	1.002 %	\$1,036		\$1,036	\$23	\$1,059
FD234 Recreation	70	11.686 %	\$12,082		\$12,082	\$269	\$12,351
FD234 Rec Temp & Seasonal	13	2.170 %	\$2,244		\$2,244	\$50	\$2,294
FD234 Kahle Community Center	10	1.669 %	\$1,726		\$1,726	\$38	\$1,764
FD234 Gym & Fitness	4	0.668 %	\$690		\$690	\$15	\$705
FD234 Community/Mtg Rm	4	0.668 %	\$690		\$690	\$15	\$705
FD255 911 Emergency Svcs	27	4.508 %	\$4,660		\$4,660	\$104	\$4,764
FD260 Senior Services Program	20	3.339 %	\$3,452		\$3,452	\$77	\$3,529
FD309 Risk Management	1	0.167 %	\$173		\$173	\$4	\$177
FD313.829 Vehicle Maintenance	7	1.169 %	\$1,208		\$1,208	\$27	\$1,235
FD325 Sewer Utility	6	1.002 %	\$1,036		\$1,036	\$23	\$1,059
FD327-316 LT Wtr Util-Zephyr	2	0.334 %	\$345		\$345	\$8	\$353
FD327-319 LT Wtr Util-Cave Rock	2	0.334 %	\$345		\$345	\$8	\$353
FD327-320 LT Wtr Util-Skyland	2	0.334 %	\$345		\$345	\$8	\$353
FD610 Gardnerville Town	13	2.170 %	\$2,244		\$2,244	\$50	\$2,294
FD620 Genoa Town	6	1.002 %	\$1,036		\$1,036	\$23	\$1,059
FD630 Minden Town	25	4.174 %	\$4,315		\$4,315	\$96	\$4,411

Technology Services
Detail allocation of
Email and Calendars

User Department	<u>Allocation Units(A)</u>	<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	4	0.668 %	\$690		\$690	\$15	\$705
FD650 East Fork Fire	79	13.189 %	\$13,636		\$13,636	\$304	\$13,940
Animal Care & Services	5	0.835 %	\$863		\$863	\$19	\$882
County Commissioners	5	0.835 %	\$863		\$863	\$19	\$882
Clerk-Elections	5	0.835 %	\$863		\$863	\$19	\$882
Telecommunications	2	0.334 %	\$345		\$345	\$8	\$353
Public Guardian Administration	3	0.501 %	\$518		\$518	\$12	\$530
Public Administrator	1	0.167 %	\$173		\$173	\$4	\$177
Public Works Administration	2	0.334 %	\$345		\$345	\$8	\$353
FD204 Airport	4	0.668 %	\$690		\$690	\$15	\$705
FD232 Road Operating	5	0.835 %	\$863		\$863	\$19	\$882
FD885 Mosquito District	5	0.835 %	\$863		\$863	\$19	\$882
Emergency Management	1	0.158 %	\$175		\$175	\$3	\$178
Total	<u>599</u>	<u>100.000 %</u>	<u>\$103,391</u>		<u>\$103,391</u>	<u>\$2,194</u>	<u>\$105,585</u>

(A) Alloc basis: Count of Email Accounts by Department and Fund

Source:

Technology Services
Detail allocation of
File Sharing and Storage

User Department	<u>Allocation Units(A)</u>	<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	13,514	0.276 %	\$161		\$161	\$3	\$164
County Administration	15,623	0.319 %	\$187		\$187		\$187
Project Management	13,875	0.283 %	\$166		\$166	\$3	\$169
GIS/IT Customer Service	114,965	2.346 %	\$1,373		\$1,373		\$1,373
Assessor	311,379	6.353 %	\$3,719		\$3,719	\$70	\$3,789
Finance	311,343	6.353 %	\$3,719		\$3,719	\$70	\$3,789
Recorder	162,807	3.322 %	\$1,945		\$1,945	\$37	\$1,982
Clerk	73,606	1.502 %	\$879		\$879		\$879
Clerk-Elections	72,438	1.478 %	\$865		\$865	\$16	\$881
Tahoe General Services	73,574	1.501 %	\$879		\$879	\$17	\$896
Treasurer	74,378	1.518 %	\$888		\$888		\$888
Telecommunications	111,721	2.280 %	\$1,334		\$1,334	\$25	\$1,359
General Services	72,954	1.489 %	\$871		\$871		\$871
Human Resources	309,702	6.319 %	\$3,699		\$3,699	\$70	\$3,769
Records Management	161,545	3.296 %	\$1,930		\$1,930	\$36	\$1,966
Sheriff Administration	82,248	1.678 %	\$982		\$982	\$19	\$1,001
Sheriff Administration Services	38,066	0.777 %	\$455		\$455	\$9	\$464
Sheriff Records	38,062	0.777 %	\$455		\$455	\$9	\$464
Sheriff Jail	38,066	0.777 %	\$455		\$455	\$9	\$464
Sheriff Cops Grant	38,066	0.777 %	\$455		\$455	\$9	\$464
Sheriff-General Investigation	38,066	0.777 %	\$455		\$455	\$9	\$464
Sheriff Patrol/Traffic	38,066	0.777 %	\$455		\$455	\$9	\$464
Sheriff Vehicles	38,066	0.777 %	\$455		\$455	\$9	\$464
Sheriff Grants	38,066	0.777 %	\$455		\$455	\$9	\$464
Sheriff Coroner	38,066	0.777 %	\$455		\$455	\$9	\$464
Sheriff Operations/Patrol	38,066	0.777 %	\$455		\$455	\$9	\$464
Tri-Net	38,066	0.777 %	\$455		\$455	\$9	\$464
Animal Care & Services	15,010	0.306 %	\$179		\$179	\$3	\$182
Emergency Management	13,514	0.276 %	\$161		\$161	\$3	\$164
Community Development Admin	88,611	1.808 %	\$1,058		\$1,058	\$20	\$1,078
Community Development Building Dept	89,693	1.830 %	\$1,071		\$1,071	\$20	\$1,091
Community Development Planning	89,332	1.823 %	\$1,067		\$1,067	\$20	\$1,087
Community Development Engineering	89,062	1.817 %	\$1,064		\$1,064	\$20	\$1,084
Public Works Administration	33,155	0.676 %	\$396		\$396	\$7	\$403
Building Services	34,057	0.695 %	\$407		\$407	\$8	\$415
Public Works Roads	36,634	0.747 %	\$438		\$438	\$8	\$446
Public Works Utilities	33,155	0.676 %	\$396		\$396	\$7	\$403
Public Works Engineering	33,191	0.677 %	\$396		\$396	\$7	\$403
Weed Control	15,497	0.316 %	\$185		\$185	\$3	\$188
FD210 DC Water District	33,354	0.681 %	\$398		\$398	\$8	\$406
FD211 Solid Waste Management	33,354	0.681 %	\$398		\$398	\$8	\$406

Technology Services
Detail allocation of
File Sharing and Storage

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD216 Social Services	16,885	0.345 %	\$202		\$202	\$4	\$206
FD234 Parks Operations	16,092	0.328 %	\$192		\$192	\$4	\$196
FD234 Parks Temp & Seasonal	15,605	0.318 %	\$186		\$186	\$4	\$190
FD234 Recreation	15,291	0.312 %	\$183		\$183	\$3	\$186
FD234 Rec Temp & Seasonal	18,219	0.372 %	\$218		\$218	\$4	\$222
FD234 Kahle Community Center	17,148	0.350 %	\$205		\$205	\$4	\$209
FD234 Gym & Fitness	14,754	0.301 %	\$176		\$176	\$3	\$179
FD234 Community/Mtg Rm	15,324	0.313 %	\$183		\$183	\$3	\$186
FD236 Tahoe/Douglas Trans Dist	13,564	0.277 %	\$162		\$162	\$3	\$165
FD255 911 Emergency Svcs	315,355	6.434 %	\$3,767		\$3,767	\$71	\$3,838
FD260 Senior Services Program	20,490	0.418 %	\$245		\$245	\$5	\$250
FD309 Risk Management	13,820	0.282 %	\$165		\$165	\$3	\$168
FD313.821 Vehicle Replacement	33,328	0.680 %	\$398		\$398	\$8	\$406
FD313.829 Vehicle Maintenance	35,178	0.718 %	\$420		\$420	\$8	\$428
FD324 Regional Water Fund	33,346	0.680 %	\$398		\$398	\$8	\$406
FD325 Sewer Utility	35,037	0.715 %	\$418		\$418	\$8	\$426
FD326 Carson Valley Water Utility	36,317	0.741 %	\$434		\$434	\$8	\$442
FD327-316 LT Wtr Util-Zephyr	33,833	0.690 %	\$404		\$404	\$8	\$412
FD327-319 LT Wtr Util-Cave Rock	33,862	0.691 %	\$404		\$404	\$8	\$412
FD327-320 LT Wtr Util-Skyland	33,628	0.686 %	\$402		\$402	\$8	\$410
FD430 Regional Transportation	14,055	0.287 %	\$168		\$168	\$3	\$171
FD605 Dc Redevelopment Admin	13,637	0.278 %	\$163		\$163	\$3	\$166
FD610 Gardnerville Town	163,708	3.340 %	\$1,955		\$1,955	\$37	\$1,992
FD611 Gardnerville Health & San	163,258	3.331 %	\$1,950		\$1,950	\$37	\$1,987
FD620 Genoa Town	14,264	0.291 %	\$170		\$170	\$3	\$173
FD630 Minden Town	75,903	1.549 %	\$907		\$907	\$17	\$924
FD635 Minden Trash	73,862	1.507 %	\$882		\$882	\$17	\$899
FD636 Minden Cap Equip	72,438	1.478 %	\$865		\$865	\$16	\$881
FD639 Minden Wholesale Water Utly	73,772	1.505 %	\$881		\$881	\$17	\$898
FD640 Minden Town Water	73,375	1.497 %	\$876		\$876	\$17	\$893
FD650 East Fork Fire	334,453	6.824 %	\$3,995		\$3,995	\$75	\$4,070
Economic Development	13,875	0.283 %	\$166		\$166	\$3	\$169
FD204 Airport	15,320	0.310 %	\$182		\$182	(\$2)	\$180
Total	4,901,009	100.000 %	\$58,538		\$58,538	\$1,025	\$59,563

(A) Alloc basis: Count of Byte Used by Department and Funds

Source:

Technology Services
Detail allocation of
Extranet

User Department	<u>Allocation Units(A)</u>	<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	1.499 %	\$353		\$353	\$12	\$365
Treasurer	538	0.896 %	\$211		\$211		\$211
Court Clerk	495	0.825 %	\$194		\$194	\$6	\$200
Tahoe General Services	315	0.525 %	\$124		\$124	\$4	\$128
East Fork Justice Court	648	1.080 %	\$254		\$254	\$8	\$262
Tahoe Justice Court	500	0.833 %	\$196		\$196	\$7	\$203
District Attorney	1,821	3.034 %	\$714		\$714	\$24	\$738
DA Child Support	425	0.708 %	\$167		\$167	\$6	\$173
District Court 1	200	0.333 %	\$78		\$78	\$3	\$81
District Court II	200	0.333 %	\$78		\$78	\$3	\$81
CASA	175	0.292 %	\$69		\$69	\$2	\$71
Juvenile Probation	1,000	1.666 %	\$392		\$392	\$13	\$405
JPO Detention Center	548	0.913 %	\$215		\$215	\$7	\$222
East Fork Constable	385	0.641 %	\$151		\$151	\$5	\$156
Records Management	200	0.333 %	\$78		\$78	\$3	\$81
Recorder	550	0.916 %	\$216		\$216	\$7	\$223
Sheriff Administration	12,255	20.418 %	\$4,807		\$4,807	\$161	\$4,968
County Administration	585	0.975 %	\$229		\$229		\$229
Finance	890	1.483 %	\$349		\$349	\$12	\$361
Human Resources	435	0.725 %	\$171		\$171	\$6	\$177
Community Development Admin	400	0.666 %	\$157		\$157	\$5	\$162
Community Development Building Dept	700	1.166 %	\$275		\$275	\$9	\$284
Community Development Planning	600	1.000 %	\$235		\$235	\$8	\$243
Community Development Engineering	525	0.875 %	\$206		\$206	\$7	\$213
GIS/IT Customer Service	900	1.499 %	\$353		\$353		\$353
FD255 911 Emergency Svcs	2,003	3.337 %	\$786		\$786	\$26	\$812
Weed Control	550	0.916 %	\$216		\$216	\$7	\$223
FD202 NV Cooperative Ext	153	0.255 %	\$60		\$60	\$2	\$62
FD216 Social Services	935	1.558 %	\$367		\$367	\$12	\$379
FD242 China Spring Youth Camp	4,500	7.497 %	\$1,765		\$1,765	\$59	\$1,824
FD260 Senior Services Program	1,935	3.224 %	\$759		\$759	\$25	\$784
FD313.821 Vehicle Replacement	48	0.080 %	\$19		\$19	\$1	\$20
FD325 Sewer Utility	522	0.870 %	\$205		\$205	\$7	\$212
FD430 Regional Transportation	150	0.250 %	\$59		\$59	\$2	\$61
FD650 East Fork Fire	7,300	12.162 %	\$2,863		\$2,863	\$96	\$2,959
FD610 Gardnerville Town	800	1.333 %	\$314		\$314	\$10	\$324
FD620 Genoa Town	208	0.347 %	\$82		\$82	\$3	\$85
FD630 Minden Town	961	1.601 %	\$377		\$377	\$13	\$390
Clerk	324	0.540 %	\$127		\$127		\$127
FD309 Risk Management	85	0.142 %	\$33		\$33	\$1	\$34
Economic Development	100	0.167 %	\$39		\$39	\$1	\$40

Technology Services
Detail allocation of
Extranet

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
General Services	143	0.238 %	\$56		\$56		\$56
Animal Care & Services	415	0.691 %	\$163		\$163	\$5	\$168
FD234 Parks Operations	715	1.191 %	\$280		\$280	\$9	\$289
FD234 Rec Temp & Seasonal	1,305	2.174 %	\$512		\$512	\$17	\$529
FD234 Parks Temp & Seasonal	580	0.966 %	\$228		\$228	\$8	\$236
FD234 Recreation	493	0.821 %	\$193		\$193	\$6	\$199
FD234 Kahle Community Center	1,008	1.679 %	\$395		\$395	\$13	\$408
Alternative Sentencing	495	0.825 %	\$194		\$194	\$6	\$200
Security	270	0.450 %	\$106		\$106	\$4	\$110
FD234 Library	1,498	2.496 %	\$588		\$588	\$20	\$608
Building Services	250	0.417 %	\$98		\$98	\$3	\$101
FD324 Regional Water Fund	53	0.088 %	\$21		\$21	\$1	\$22
FD326 Carson Valley Water Utility	877	1.461 %	\$344		\$344	\$11	\$355
FD313.829 Vehicle Maintenance	561	0.935 %	\$220		\$220	\$7	\$227
Public Works Engineering	10	0.017 %	\$4		\$4		\$4
FD236 Tahoe/Douglas Trans Dist	14	0.023 %	\$5		\$5		\$5
FD605 Dc Redevelopment Admin	34	0.057 %	\$13		\$13		\$13
Court Computer System	100	0.167 %	\$39		\$39	\$1	\$40
FD234 Gym & Fitness	344	0.573 %	\$135		\$135	\$5	\$140
FD234 Community/Mtg Rm	502	0.836 %	\$197		\$197	\$7	\$204
Public Works Roads	965	1.608 %	\$379		\$379	\$13	\$392
FD210 DC Water District	55	0.092 %	\$22		\$22	\$1	\$23
FD211 Solid Waste Management	55	0.092 %	\$22		\$22	\$1	\$23
FD611 Gardnerville Health & San	675	1.125 %	\$265		\$265	\$9	\$274
FD639 Minden Wholesale Water Utly	370	0.616 %	\$145		\$145	\$5	\$150
FD640 Minden Town Water	260	0.433 %	\$102		\$102	\$3	\$105
FD635 Minden Trash	395	0.658 %	\$155		\$155	\$5	\$160
Project Management	100	0.167 %	\$39		\$39	\$1	\$40
Judicial Services	200	0.333 %	\$78		\$78	\$3	\$81
FD327-316 LT Wtr Util-Zephyr	188	0.313 %	\$74		\$74	\$2	\$76
FD327-319 LT Wtr Util-Cave Rock	196	0.327 %	\$77		\$77	\$3	\$80
FD327-320 LT Wtr Util-Skyland	131	0.218 %	\$51		\$51	\$2	\$53
Total	60,021	100.000 %	\$23,543		\$23,543	\$754	\$24,297

(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
Software and Applications

User Department	<u>Allocation Units(A)</u>	<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 %	\$586		\$586		\$586
GIS/IT Customer Service	600	1.460 %	\$439		\$439		\$439
Assessor	1,200	2.920 %	\$878		\$878		\$878
Finance	1,000	2.433 %	\$732		\$732		\$732
Recorder	1,400	3.406 %	\$1,025		\$1,025		\$1,025
Clerk	1,300	3.163 %	\$952		\$952		\$952
Treasurer	1,500	3.650 %	\$1,098		\$1,098		\$1,098
Telecommunications	300	0.730 %	\$220		\$220		\$220
Human Resources	700	1.703 %	\$512		\$512		\$512
Sheriff Administration	13,500	32.847 %	\$9,883		\$9,883		\$9,883
Animal Care & Services	400	0.973 %	\$293		\$293		\$293
Community Development Admin	2,500	6.083 %	\$1,830		\$1,830		\$1,830
Building Services	400	0.973 %	\$293		\$293		\$293
FD204 Airport	500	1.217 %	\$366		\$366		\$366
FD216 Social Services	1,200	2.920 %	\$878		\$878		\$878
FD234 Parks Operations	2,200	5.353 %	\$1,610		\$1,610		\$1,610
FD255 911 Emergency Svcs	1,400	3.406 %	\$1,025		\$1,025		\$1,025
FD260 Senior Services Program	600	1.460 %	\$439		\$439		\$439
FD610 Gardnerville Town	330	0.803 %	\$242		\$242		\$242
FD620 Genoa Town	300	0.730 %	\$220		\$220		\$220
FD630 Minden Town	164	0.399 %	\$120		\$120		\$120
FD650 East Fork Fire	4,900	11.922 %	\$3,587		\$3,587		\$3,587
All Other	900	2.190 %	\$659		\$659		\$659
Public Works Administration	700	1.703 %	\$512		\$512		\$512
Public Works Utilities	1,300	3.163 %	\$952		\$952		\$952
Records Management	500	1.217 %	\$366		\$366		\$366
FD611 Gardnerville Health & San	270	0.657 %	\$198		\$198		\$198
FD635 Minden Trash	92	0.224 %	\$67		\$67		\$67
FD639 Minden Wholesale Water Utly	84	0.204 %	\$61		\$61		\$61
FD640 Minden Town Water	60	0.145 %	\$44		\$44		\$44
Total	41,100	100.000 %	\$30,087		\$30,087		\$30,087

(A) Alloc basis: Count of Workstations or Mobile Data Computers by Department and Fund

Source:

Technology Services
Detail allocation of
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>
Assessor	900	1.499 %	\$5,398		\$5,398	\$111	\$5,509
Treasurer	538	0.896 %	\$3,227		\$3,227		\$3,227
Court Clerk	495	0.825 %	\$2,969		\$2,969	\$61	\$3,030
Tahoe General Services	315	0.525 %	\$1,889		\$1,889	\$39	\$1,928
East Fork Justice Court	648	1.080 %	\$3,887		\$3,887	\$80	\$3,967
Tahoe Justice Court	500	0.833 %	\$2,999		\$2,999	\$61	\$3,060
District Attorney	1,821	3.034 %	\$10,923		\$10,923	\$224	\$11,147
DA Child Support	425	0.708 %	\$2,549		\$2,549	\$52	\$2,601
District Court 1	200	0.333 %	\$1,200		\$1,200	\$25	\$1,225
District Court II	200	0.333 %	\$1,200		\$1,200	\$25	\$1,225
CASA	175	0.292 %	\$1,050		\$1,050	\$22	\$1,072
Juvenile Probation	1,000	1.666 %	\$5,998		\$5,998	\$123	\$6,121
JPO Detention Center	548	0.913 %	\$3,287		\$3,287	\$67	\$3,354
East Fork Constable	385	0.641 %	\$2,309		\$2,309	\$47	\$2,356
Records Management	200	0.333 %	\$1,200		\$1,200	\$25	\$1,225
Recorder	550	0.916 %	\$3,299		\$3,299	\$68	\$3,367
Sheriff Administration	12,255	20.418 %	\$73,507		\$73,507	\$1,507	\$75,014
County Administration	585	0.975 %	\$3,509		\$3,509		\$3,509
Finance	890	1.483 %	\$5,338		\$5,338	\$109	\$5,447
Human Resources	435	0.725 %	\$2,609		\$2,609	\$54	\$2,663
Community Development Admin	400	0.666 %	\$2,399		\$2,399	\$49	\$2,448
Community Development Building Dept	700	1.166 %	\$4,199		\$4,199	\$86	\$4,285
Community Development Planning	600	1.000 %	\$3,599		\$3,599	\$74	\$3,673
Community Development Engineering	525	0.875 %	\$3,149		\$3,149	\$65	\$3,214
GIS/IT Customer Service	900	1.499 %	\$5,398		\$5,398		\$5,398
FD255 911 Emergency Svcs	2,003	3.337 %	\$12,014		\$12,014	\$246	\$12,260
Weed Control	550	0.916 %	\$3,299		\$3,299	\$68	\$3,367
FD202 NV Cooperative Ext	153	0.255 %	\$918		\$918	\$19	\$937
FD216 Social Services	935	1.558 %	\$5,608		\$5,608	\$115	\$5,723
FD242 China Spring Youth Camp	4,500	7.497 %	\$26,991		\$26,991	\$553	\$27,544
FD260 Senior Services Program	1,935	3.224 %	\$11,606		\$11,606	\$238	\$11,844
FD313.821 Vehicle Replacement	48	0.080 %	\$288		\$288	\$6	\$294
FD325 Sewer Utility	522	0.870 %	\$3,131		\$3,131	\$64	\$3,195
FD430 Regional Transportation	150	0.250 %	\$900		\$900	\$18	\$918
FD650 East Fork Fire	7,300	12.162 %	\$43,786		\$43,786	\$898	\$44,684
FD610 Gardnerville Town	800	1.333 %	\$4,798		\$4,798	\$98	\$4,896
FD620 Genoa Town	208	0.347 %	\$1,248		\$1,248	\$26	\$1,274
FD630 Minden Town	961	1.601 %	\$5,764		\$5,764	\$118	\$5,882
Clerk	324	0.540 %	\$1,943		\$1,943		\$1,943
FD309 Risk Management	85	0.142 %	\$510		\$510	\$10	\$520
Economic Development	100	0.167 %	\$600		\$600	\$12	\$612

Technology Services
Detail allocation of
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>
General Services	143	0.238 %	\$858		\$858		\$858
Animal Care & Services	415	0.691 %	\$2,489		\$2,489	\$51	\$2,540
FD234 Parks Operations	715	1.191 %	\$4,289		\$4,289	\$88	\$4,377
FD234 Rec Temp & Seasonal	1,305	2.174 %	\$7,827		\$7,827	\$161	\$7,988
FD234 Parks Temp & Seasonal	580	0.966 %	\$3,479		\$3,479	\$71	\$3,550
FD234 Recreation	493	0.821 %	\$2,957		\$2,957	\$61	\$3,018
FD234 Kahle Community Center	1,008	1.679 %	\$6,046		\$6,046	\$124	\$6,170
Alternative Sentencing	495	0.825 %	\$2,969		\$2,969	\$61	\$3,030
Security	270	0.450 %	\$1,619		\$1,619	\$33	\$1,652
FD234 Library	1,498	2.496 %	\$8,985		\$8,985	\$184	\$9,169
Building Services	250	0.417 %	\$1,500		\$1,500	\$31	\$1,531
FD324 Regional Water Fund	53	0.088 %	\$318		\$318	\$7	\$325
FD326 Carson Valley Water Utility	877	1.461 %	\$5,260		\$5,260	\$108	\$5,368
FD313.829 Vehicle Maintenance	561	0.935 %	\$3,365		\$3,365	\$69	\$3,434
Public Works Engineering	10	0.017 %	\$60		\$60	\$1	\$61
FD236 Tahoe/Douglas Trans Dist	14	0.023 %	\$84		\$84	\$2	\$86
FD605 Dc Redevelopment Admin	34	0.057 %	\$204		\$204	\$4	\$208
Court Computer System	100	0.167 %	\$600		\$600	\$12	\$612
FD234 Gym & Fitness	344	0.573 %	\$2,063		\$2,063	\$42	\$2,105
FD234 Community/Mtg Rm	502	0.836 %	\$3,011		\$3,011	\$62	\$3,073
Public Works Roads	965	1.608 %	\$5,788		\$5,788	\$119	\$5,907
FD210 DC Water District	55	0.092 %	\$330		\$330	\$7	\$337
FD211 Solid Waste Management	55	0.092 %	\$330		\$330	\$7	\$337
FD611 Gardnerville Health & San	675	1.125 %	\$4,049		\$4,049	\$83	\$4,132
FD639 Minden Wholesale Water Utly	370	0.616 %	\$2,219		\$2,219	\$46	\$2,265
FD640 Minden Town Water	260	0.433 %	\$1,560		\$1,560	\$32	\$1,592
FD635 Minden Trash	395	0.658 %	\$2,369		\$2,369	\$49	\$2,418
Project Management	100	0.167 %	\$600		\$600	\$12	\$612
Judicial Services	200	0.333 %	\$1,200		\$1,200	\$25	\$1,225
FD327-316 LT Wtr Util-Zephyr	188	0.313 %	\$1,128		\$1,128	\$23	\$1,151
FD327-319 LT Wtr Util-Cave Rock	196	0.327 %	\$1,176		\$1,176	\$24	\$1,200
FD327-320 LT Wtr Util-Skyland	131	0.218 %	\$784		\$784	\$14	\$798
Total	60,021	100.000 %	\$360,011		\$360,011	\$7,076	\$367,087

(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
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 %	\$173,046		\$173,046		\$173,046
Total	100	100.000 %	\$173,046		\$173,046		\$173,046

(A) Alloc basis: Direct Allocation to Telecommunications

Source:

Technology Services
Detail allocation of
Department Software

User Department	<u>Allocation Units(A)</u>	<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	28,044	18.215 %	\$28,044		\$28,044		\$28,044
Assessor	9,798	6.364 %	\$9,798		\$9,798		\$9,798
Finance	88,355	57.389 %	\$88,356		\$88,356		\$88,356
Animal Care & Services	4,128	2.681 %	\$4,128		\$4,128		\$4,128
Community Development Planning	4,578	2.974 %	\$4,578		\$4,578		\$4,578
Sheriff Administration	4,128	2.681 %	\$4,128		\$4,128		\$4,128
Clerk	7,464	4.848 %	\$7,464		\$7,464		\$7,464
Treasurer	7,464	4.848 %	\$7,464		\$7,464		\$7,464
Total	<u>153,959</u>	<u>100.000 %</u>	<u>\$153,960</u>		<u>\$153,960</u>		<u>\$153,960</u>

(A) Alloc basis: Direct Software Cost

Source:

Technology Services
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>TSD Service Desk</u>	<u>Card Access</u>	<u>Network/Applica tion User Accounts</u>	<u>Remote Access</u>	<u>Telephone</u>	<u>Cellular Devices</u>	<u>Audio/Visula & Meeting Services</u>	<u>Email and Calendars</u>
General Services	\$3,980	\$1,362	\$68	\$247		\$173			\$345
County Administration	\$42,113	\$5,570	\$205	\$740		\$693	\$301	\$1,186	\$863
GIS/IT Customer Service	\$20,639	\$8,570	\$307	\$1,109	\$224	\$1,040	\$100		\$1,726
Clerk	\$18,574	\$3,085	\$136	\$1,109	\$224	\$1,734		\$231	\$690
Treasurer	\$21,501	\$5,123	\$205	\$863		\$1,214			\$1,208
Human Resources	\$14,362	\$4,276	\$209	\$765		\$1,076		\$33	\$882
Records Management	\$6,640	\$1,966	\$69	\$255		\$359			\$353
District Attorney	\$17,654		\$764	\$382		\$3,945	\$311	\$367	
Building Services	\$6,855	\$2,458	\$347	\$255	\$231	\$538	\$156		\$530
FD309 Risk Management	\$1,734	\$835							\$177
Finance	\$113,043	\$8,749	\$312	\$1,146	\$231	\$2,332			\$1,588
County Commissioners	\$2,042			\$637		\$359			\$882
Project Management	\$2,374	\$983	\$35	\$127		\$179	\$52		\$177
Economic Development	\$2,374	\$983	\$35	\$127		\$179	\$52		\$177
Assessor	\$34,795	\$8,847	\$312	\$1,146	\$231	\$2,332			\$1,588
Recorder	\$16,061	\$5,406	\$209	\$765	\$231	\$1,794			\$1,059
Clerk-Elections	\$3,000		\$138	\$637	\$231	\$179	\$52		\$882
Tahoe General Services	\$8,604	\$3,096	\$138	\$637		\$1,076			\$705
Telecommunications	\$176,012		\$138	\$255		\$538	\$103		\$353
Sheriff Administration	\$269,622	\$120,464	\$6,385	\$15,673	\$6,466	\$897	\$1,452		\$23,291
Sheriff Administration Services	\$1,720					\$1,256			
Sheriff Records	\$2,130					\$1,614	\$52		
Sheriff Jail	\$4,333				\$231	\$3,586	\$52		
Sheriff Cops Grant	\$516						\$52		
Sheriff-General Investigation	\$7,961				\$3,926	\$2,690	\$881		
Sheriff Patrol/Traffic	\$13,524				\$11,545	\$1,256	\$259		
Sheriff Vehicles	\$464								
Sheriff Grants	\$695					\$179	\$52		
Sheriff Coroner	\$926				\$231	\$179	\$52		
Sheriff Operations/Patrol	\$5,247					\$1,256	\$3,527		
Tri-Net	\$747				\$231		\$52		
Animal Care & Services	\$14,256	\$4,080	\$138	\$510		\$1,076	\$259		\$882
Emergency Management	\$1,778					\$1,614			
Court Clerk	\$4,971		\$174	\$637		\$897		\$33	
Judicial Services	\$1,630		\$69	\$255					
District Court 1	\$1,989		\$69	\$255		\$359			
District Court II	\$1,989		\$69	\$255		\$359			
CASA	\$2,005		\$69	\$255		\$538			
Public Guardian Administration	\$1,375		\$104	\$382		\$359			\$530
Public Administrator	\$518		\$35	\$127		\$179			\$177

Technology Services
Departmental Cost
Allocation Summary

	<u>File Sharing and Storage</u>	<u>Extranet</u>	<u>Software and Applications</u>	<u>Infrastructure</u>	<u>Radios</u>	<u>Department Software</u>
General Services	\$871	\$56		\$858		
County Administration	\$187	\$229	\$586	\$3,509		\$28,044
GIS/IT Customer Service	\$1,373	\$353	\$439	\$5,398		
Clerk	\$879	\$127	\$952	\$1,943		\$7,464
Treasurer	\$888	\$211	\$1,098	\$3,227		\$7,464
Human Resources	\$3,769	\$177	\$512	\$2,663		
Records Management	\$1,966	\$81	\$366	\$1,225		
District Attorney		\$738		\$11,147		
Building Services	\$415	\$101	\$293	\$1,531		
FD309 Risk Management	\$168	\$34		\$520		
Finance	\$3,789	\$361	\$732	\$5,447		\$88,356
County Commissioners	\$164					
Project Management	\$169	\$40		\$612		
Economic Development	\$169	\$40		\$612		
Assessor	\$3,789	\$365	\$878	\$5,509		\$9,798
Recorder	\$1,982	\$223	\$1,025	\$3,367		
Clerk-Elections	\$881					
Tahoe General Services	\$896	\$128		\$1,928		
Telecommunications	\$1,359		\$220		\$173,046	
Sheriff Administration	\$1,001	\$4,968	\$9,883	\$75,014		\$4,128
Sheriff Administration Services	\$464					
Sheriff Records	\$464					
Sheriff Jail	\$464					
Sheriff Cops Grant	\$464					
Sheriff-General Investigation	\$464					
Sheriff Patrol/Traffic	\$464					
Sheriff Vehicles	\$464					
Sheriff Grants	\$464					
Sheriff Coroner	\$464					
Sheriff Operations/Patrol	\$464					
Tri-Net	\$464					
Animal Care & Services	\$182	\$168	\$293	\$2,540		\$4,128
Emergency Management	\$164					
Court Clerk		\$200		\$3,030		
Judicial Services		\$81		\$1,225		
District Court 1		\$81		\$1,225		
District Court II		\$81		\$1,225		
CASA		\$71		\$1,072		
Public Guardian Administration						
Public Administrator						

Technology Services
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>TSD Service Desk</u>	<u>Card Access</u>	<u>Network/Applica tion User Accounts</u>	<u>Remote Access</u>	<u>Telephone</u>	<u>Cellular Devices</u>	<u>Audio/Visula & Meeting Services</u>	<u>Email and Calendars</u>
DA Child Support	\$3,798			\$127		\$897			
Juvenile Probation	\$9,516		\$347	\$255		\$1,973	\$415		
JPO Detention Center	\$4,629		\$209	\$127		\$717			
Court Computer System	\$1,225		\$35	\$127		\$359	\$52		
East Fork Justice Court	\$5,316		\$243	\$127		\$717			
Tahoe Justice Court	\$5,330		\$174	\$637		\$1,256			
Alternative Sentencing	\$4,994		\$174	\$255		\$1,076	\$259		
East Fork Constable	\$3,264		\$138	\$255		\$359			
Tahoe Constable	\$359					\$359			
Security	\$5,409	\$2,654	\$104			\$359			\$530
Community Development Admin	\$11,746	\$3,932	\$138	\$637		\$359	\$103		\$1,059
Community Development Building Dept	\$16,165	\$6,881	\$243	\$1,146		\$897	\$103		\$1,235
Community Development Planning	\$18,691	\$5,898	\$209	\$765		\$1,076	\$103		\$1,059
Community Development Engineering	\$12,704	\$5,160	\$209	\$765		\$897	\$103		\$1,059
Public Works Administration	\$1,933			\$127		\$538			\$353
Public Works Roads	\$20,136	\$9,486	\$347	\$1,275			\$519		\$1,764
Public Works Utilities	\$2,611					\$1,256			
Public Works Engineering	\$1,463	\$98				\$897			
Weed Control	\$11,046	\$5,406	\$209	\$510		\$179	\$259		\$705
FD202 NV Cooperative Ext	\$3,851	\$1,504	\$69	\$382		\$897			
FD204 Airport	\$2,910		\$69	\$382		\$897	\$311		\$705
FD210 DC Water District	\$1,486	\$541				\$179			
FD211 Solid Waste Management	\$1,486	\$541				\$179			
FD216 Social Services	\$20,930	\$9,191		\$1,146		\$1,435	\$208		\$1,764
FD232 Road Operating	\$882								\$882
FD234 Library	\$12,498		\$35	\$892		\$1,794			
FD234 Parks Operations	\$18,155	\$7,028	\$35	\$1,656		\$359	\$1,193		\$1,412
FD234 Parks Temp & Seasonal	\$11,501	\$5,701		\$765					\$1,059
FD234 Recreation	\$31,087	\$4,846		\$8,920		\$1,256	\$311		\$12,351
FD234 Rec Temp & Seasonal	\$25,516	\$12,827		\$1,656					\$2,294
FD234 Kahle Community Center	\$21,528	\$9,908		\$1,275		\$1,794			\$1,764
FD234 Gym & Fitness	\$7,021	\$3,382		\$510					\$705
FD234 Community/Mtg Rm	\$9,229	\$4,934		\$127					\$705
FD236 Tahoe/Douglas Trans Dist	\$808	\$137					\$415		
FD242 China Spring Youth Camp	\$34,455		\$103	\$2,294		\$2,690			
FD245 Erosion Control TRPA	\$179					\$179			
FD255 911 Emergency Svcs	\$46,786	\$19,689	\$694	\$2,548		\$897	\$259		\$4,764
FD260 Senior Services Program	\$41,284	\$19,020		\$3,568		\$1,435	\$415		\$3,529
FD313.821 Vehicle Replacement	\$1,192	\$472							
FD313.829 Vehicle Maintenance	\$13,148	\$5,515	\$209	\$765		\$1,076	\$259		\$1,235

Technology Services
Departmental Cost
Allocation Summary

	<u>File Sharing and Storage</u>	<u>Extranet</u>	<u>Software and Applications</u>	<u>Infrastructure</u>	<u>Radios</u>	<u>Department Software</u>
DA Child Support		\$173		\$2,601		
Juvenile Probation		\$405		\$6,121		
JPO Detention Center		\$222		\$3,354		
Court Computer System		\$40		\$612		
East Fork Justice Court		\$262		\$3,967		
Tahoe Justice Court		\$203		\$3,060		
Alternative Sentencing		\$200		\$3,030		
East Fork Constable		\$156		\$2,356		
Tahoe Constable						
Security		\$110		\$1,652		
Community Development Admin	\$1,078	\$162	\$1,830	\$2,448		
Community Development Building Dept	\$1,091	\$284		\$4,285		
Community Development Planning	\$1,087	\$243		\$3,673		\$4,578
Community Development Engineering	\$1,084	\$213		\$3,214		
Public Works Administration	\$403		\$512			
Public Works Roads	\$446	\$392		\$5,907		
Public Works Utilities	\$403		\$952			
Public Works Engineering	\$403	\$4		\$61		
Weed Control	\$188	\$223		\$3,367		
FD202 NV Cooperative Ext		\$62		\$937		
FD204 Airport	\$180		\$366			
FD210 DC Water District	\$406	\$23		\$337		
FD211 Solid Waste Management	\$406	\$23		\$337		
FD216 Social Services	\$206	\$379	\$878	\$5,723		
FD232 Road Operating						
FD234 Library		\$608		\$9,169		
FD234 Parks Operations	\$196	\$289	\$1,610	\$4,377		
FD234 Parks Temp & Seasonal	\$190	\$236		\$3,550		
FD234 Recreation	\$186	\$199		\$3,018		
FD234 Rec Temp & Seasonal	\$222	\$529		\$7,988		
FD234 Kahle Community Center	\$209	\$408		\$6,170		
FD234 Gym & Fitness	\$179	\$140		\$2,105		
FD234 Community/Mtg Rm	\$186	\$204		\$3,073		
FD236 Tahoe/Douglas Trans Dist	\$165	\$5		\$86		
FD242 China Spring Youth Camp		\$1,824		\$27,544		
FD245 Erosion Control TRPA						
FD255 911 Emergency Svcs	\$3,838	\$812	\$1,025	\$12,260		
FD260 Senior Services Program	\$250	\$784	\$439	\$11,844		
FD313.821 Vehicle Replacement	\$406	\$20		\$294		
FD313.829 Vehicle Maintenance	\$428	\$227		\$3,434		

Technology Services
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>TSD Service Desk</u>	<u>Card Access</u>	<u>Network/Applica tion User Accounts</u>	<u>Remote Access</u>	<u>Telephone</u>	<u>Cellular Devices</u>	<u>Audio/Visula & Meeting Services</u>	<u>Email and Calendars</u>
FD314 Water Utility	\$1,132					\$717	\$415		
FD315 Ridgeview Water System	\$179					\$179			
FD316 Zephyr Water Utility Dist	\$179					\$179			
FD319 Cave Rock/Uppaway Water Sys	\$179					\$179			
FD320 Skyland Water System	\$179					\$179			
FD324 Regional Water Fund	\$1,453	\$521				\$179			
FD325 Sewer Utility	\$12,076	\$5,132		\$765		\$717	\$570		\$1,059
FD326 Carson Valley Water Utility	\$16,518	\$8,621		\$1,019		\$713			
FD327-316 LT Wtr Util-Zephyr	\$4,095	\$1,848		\$255					\$353
FD327-319 LT Wtr Util-Cave Rock	\$4,226	\$1,926		\$255					\$353
FD327-320 LT Wtr Util-Skyland	\$3,156	\$1,287		\$255					\$353
FD430 Regional Transportation	\$2,930	\$1,474		\$127		\$179			
FD605 Dc Redevelopment Admin	\$721	\$334							
FD610 Gardnerville Town	\$19,268	\$7,864		\$1,656					\$2,294
FD611 Gardnerville Health & San	\$13,226	\$6,635							
FD620 Genoa Town	\$6,159	\$2,045		\$765		\$538			\$1,059
FD630 Minden Town	\$24,359	\$9,447		\$3,185					\$4,411
FD635 Minden Trash	\$7,936	\$3,882		\$510					
FD636 Minden Cap Equip	\$881								
FD639 Minden Wholesale Water Utly	\$8,226	\$3,637		\$510					\$705
FD640 Minden Town Water	\$5,572	\$2,556		\$382					
FD650 East Fork Fire	\$159,304	\$71,759	\$521	\$9,302	\$3,463	\$3,048	\$1,971		\$13,940
FD885 Mosquito District	\$1,754			\$639		\$179	\$54		\$882
Emergency Management	\$178								\$178
All Other	\$659								
Total	\$1,591,565	\$459,572	\$15,253	\$83,197	\$27,696	\$74,258	\$16,114	\$1,850	\$105,585

Technology Services
Departmental Cost
Allocation Summary

	<u>File Sharing and Storage</u>	<u>Extranet</u>	<u>Software and Applications</u>	<u>Infrastructure</u>	<u>Radios</u>	<u>Department Software</u>
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	\$406	\$22		\$325		
FD325 Sewer Utility	\$426	\$212		\$3,195		
FD326 Carson Valley Water Utility	\$442	\$355		\$5,368		
FD327-316 LT Wtr Util-Zephyr	\$412	\$76		\$1,151		
FD327-319 LT Wtr Util-Cave Rock	\$412	\$80		\$1,200		
FD327-320 LT Wtr Util-Skyland	\$410	\$53		\$798		
FD430 Regional Transportation	\$171	\$61		\$918		
FD605 Dc Redevelopment Admin	\$166	\$13		\$208		
FD610 Gardnerville Town	\$1,992	\$324	\$242	\$4,896		
FD611 Gardnerville Health & San	\$1,987	\$274	\$198	\$4,132		
FD620 Genoa Town	\$173	\$85	\$220	\$1,274		
FD630 Minden Town	\$924	\$390	\$120	\$5,882		
FD635 Minden Trash	\$899	\$160	\$67	\$2,418		
FD636 Minden Cap Equip	\$881					
FD639 Minden Wholesale Water Utly	\$898	\$150	\$61	\$2,265		
FD640 Minden Town Water	\$893	\$105	\$44	\$1,592		
FD650 East Fork Fire	\$4,070	\$2,959	\$3,587	\$44,684		
FD885 Mosquito District Emergency Management						
All Other			\$659			
Total	\$59,563	\$24,297	\$30,087	\$367,087	\$173,046	\$153,960

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 County'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.
- **Physicals** – These costs are related to providing required employee physicals for the Douglas County Sheriff's Office. Costs are allocated directly to Sheriff Administration (101.211)

Human Resources
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$508,799			\$508,799
Allocated additions:				
100000 - Building Charge	\$8,559		\$8,559	
100001 - Equipment Charge	\$1,957		\$1,957	
101191 - General Services	\$9,677	\$315	\$9,992	
101122 - County Administration	\$5,466	\$1,440	\$6,906	
101152 - GIS/IT Customer Service	\$902	\$88	\$990	
101182 - Clerk	\$2,054	\$571	\$2,625	
101186 - Treasurer	\$144	\$16	\$160	
101192 - Technology Services	\$14,010	\$352	\$14,362	
101195 - Records Management		\$2,643	\$2,643	
101341 - District Attorney		\$59,677	\$59,677	
101521 - Building Services		\$9,101	\$9,101	
309817 - FD309 Risk Management		\$1,252	\$1,252	
101172 - Finance		\$5,267	\$5,267	
Total allocated additions:	<u>\$42,769</u>	<u>\$80,722</u>	<u>\$123,491</u>	<u>\$123,491</u>
Total to be allocated	<u><u>\$551,568</u></u>	<u><u>\$80,722</u></u>		<u><u>\$632,290</u></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>Physicals</u>
<u>Wages & Benefits</u>								
SALARIES & WAGES	\$275,069	\$76,277	\$68,987	\$18,347	\$31,165	\$55,674	\$24,619	
FRINGE BENEFITS	\$110,187	\$30,555	\$27,635	\$7,349	\$12,484	\$22,302	\$9,862	
<u>Other Expense and Cost</u>								
SERVICES & SUPPLIES	\$16,033	\$4,446	\$4,021	\$1,069	\$1,817	\$3,245	\$1,435	
PERSONNEL ADVERTISING	\$2,048		\$2,048					
PROFESSIONAL SERVICES	\$53,307					\$53,307		
PHYSICALS	\$52,155							\$52,155
Departmental Expenditures	\$508,799	\$111,278	\$102,691	\$26,765	\$45,466	\$134,528	\$35,916	\$52,155
Additions: 1st								
Other	\$42,769		\$11,193	\$6,278	\$8,481	\$13,103	\$3,714	
Functional Cost	\$551,568	\$111,278	\$113,884	\$33,043	\$53,947	\$147,631	\$39,630	\$52,155
Reallocate Admin		(\$111,278)	\$28,746	\$7,492	\$12,727	\$37,658	\$10,054	\$14,601
Allocable Costs	\$551,568		\$142,630	\$40,535	\$66,674	\$185,289	\$49,684	\$66,756
1st Allocation	\$551,568		\$142,630	\$40,535	\$66,674	\$185,289	\$49,684	\$66,756
Additions: 2nd								
Other	\$80,722		\$21,126	\$11,848	\$16,006	\$24,731	\$7,011	
Functional Cost	\$80,722		\$21,126	\$11,848	\$16,006	\$24,731	\$7,011	
Allocable Costs	\$80,722		\$21,126	\$11,848	\$16,006	\$24,731	\$7,011	
2nd Allocation	\$80,722		\$21,126	\$11,848	\$16,006	\$24,731	\$7,011	
Total allocated	\$632,290		\$163,756	\$52,383	\$82,680	\$210,020	\$56,695	\$66,756

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	67	2.010 %	\$2,867		\$2,867	\$440	\$3,307
District Attorney	90	2.700 %	\$3,851		\$3,851	\$591	\$4,442
FD610 Gardnerville Town	163	4.890 %	\$6,975		\$6,975	\$1,070	\$8,045
FD630 Minden Town	368	11.041 %	\$15,748		\$15,748	\$2,417	\$18,165
FD650 East Fork Fire	288	8.641 %	\$12,324		\$12,324	\$1,891	\$14,215
County Administration	30	0.900 %	\$1,284		\$1,284		\$1,284
Public Works Administration	1	0.030 %	\$43		\$43	\$7	\$50
FD234 Recreation	49	1.470 %	\$2,097		\$2,097	\$322	\$2,419
Technology Services	4	0.120 %	\$171		\$171		\$171
FD255 911 Emergency Svcs	98	2.940 %	\$4,194		\$4,194	\$644	\$4,838
Clerk	14	0.420 %	\$599		\$599		\$599
Treasurer	21	0.630 %	\$899		\$899		\$899
Community Development Admin	20	0.600 %	\$856		\$856	\$131	\$987
Community Development Building Dept	50	1.500 %	\$2,140		\$2,140	\$328	\$2,468
Community Development Planning	176	5.281 %	\$7,532		\$7,532	\$1,156	\$8,688
FD234 Parks Temp & Seasonal	34	1.020 %	\$1,455		\$1,455	\$223	\$1,678
FD234 Kahle Community Center	81	2.430 %	\$3,466		\$3,466	\$532	\$3,998
FD242 China Spring Youth Camp	456	13.681 %	\$19,514		\$19,514	\$2,995	\$22,509
GIS/IT Customer Service	2	0.060 %	\$86		\$86		\$86
Public Works Engineering	1	0.030 %	\$43		\$43	\$7	\$50
Public Works Roads	54	1.620 %	\$2,311		\$2,311	\$355	\$2,666
Public Works Utilities	2	0.060 %	\$86		\$86	\$13	\$99
Sheriff Jail	129	3.870 %	\$5,520		\$5,520	\$847	\$6,367
FD234 Library	40	1.200 %	\$1,712		\$1,712	\$263	\$1,975
Animal Care & Services	58	1.740 %	\$2,482		\$2,482	\$381	\$2,863
FD234 Parks Operations	129	3.870 %	\$5,520		\$5,520	\$847	\$6,367
FD260 Senior Services Program	35	1.050 %	\$1,498		\$1,498	\$230	\$1,728
FD216 Social Services	116	3.480 %	\$4,964		\$4,964	\$762	\$5,726
Weed Control	38	1.140 %	\$1,626		\$1,626	\$250	\$1,876
Alternative Sentencing	42	1.260 %	\$1,797		\$1,797	\$276	\$2,073
General Services	45	1.350 %	\$1,926		\$1,926		\$1,926
District Court II	70	2.100 %	\$2,996		\$2,996	\$460	\$3,456
Recorder	32	0.960 %	\$1,369		\$1,369	\$210	\$1,579
Sheriff Administration	55	1.650 %	\$2,354		\$2,354	\$361	\$2,715
Sheriff-General Investigation	19	0.570 %	\$813		\$813	\$125	\$938
Sheriff Records	107	3.210 %	\$4,579		\$4,579	\$703	\$5,282
Tahoe General Services	37	1.110 %	\$1,583		\$1,583	\$243	\$1,826
FD234 Gym & Fitness	169	5.071 %	\$7,232		\$7,232	\$1,110	\$8,342
Public Guardian Administration	4	0.120 %	\$171		\$171	\$26	\$197
DA Child Support	24	0.720 %	\$1,027		\$1,027	\$158	\$1,185
JPO Detention Center	31	0.930 %	\$1,327		\$1,327	\$204	\$1,531

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>
CASA	4	0.120 %	\$171		\$171	\$26	\$197
FD885 Mosquito District	4	0.120 %	\$171		\$171	\$26	\$197
Building Services	8	0.240 %	\$342		\$342	\$53	\$395
Sheriff Administration Services	68	2.045 %	\$2,909		\$2,909	\$443	\$3,352
Total	3,333	100.000 %	\$142,630		\$142,630	\$21,126	\$163,756

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

Source:

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>
GIS/IT Customer Service	700	2.293 %	\$929		\$929		\$929
Assessor	500	1.638 %	\$664		\$664	\$203	\$867
Finance	200	0.655 %	\$266		\$266	\$81	\$347
Recorder	400	1.310 %	\$531		\$531	\$162	\$693
Clerk	100	0.328 %	\$133		\$133		\$133
Tahoe General Services	200	0.655 %	\$266		\$266	\$81	\$347
Treasurer	300	0.983 %	\$398		\$398		\$398
Technology Services	200	0.655 %	\$266		\$266		\$266
Records Management	100	0.328 %	\$133		\$133	\$41	\$174
Sheriff Administration	75	0.246 %	\$100		\$100	\$30	\$130
Sheriff Administration Services	300	0.983 %	\$398		\$398	\$122	\$520
Sheriff Records	600	1.965 %	\$797		\$797	\$243	\$1,040
Sheriff Jail	3,400	11.137 %	\$4,514		\$4,514	\$1,378	\$5,892
Sheriff Cops Grant	200	0.655 %	\$266		\$266	\$81	\$347
Sheriff-General Investigation	1,300	4.258 %	\$1,726		\$1,726	\$527	\$2,253
Sheriff Patrol/Traffic	600	1.965 %	\$797		\$797	\$243	\$1,040
Sheriff Grants	100	0.328 %	\$133		\$133	\$41	\$174
Sheriff Operations/Patrol	4,600	15.067 %	\$6,107		\$6,107	\$1,865	\$7,972
Bailiff	300	0.983 %	\$398		\$398	\$122	\$520
Court Clerk	400	1.310 %	\$531		\$531	\$162	\$693
District Attorney	400	1.310 %	\$531		\$531	\$162	\$693
DA Child Support	300	0.983 %	\$398		\$398	\$122	\$520
Community Development Building Dept	400	1.310 %	\$531		\$531	\$162	\$693
Community Development Planning	200	0.655 %	\$266		\$266	\$81	\$347
Community Development Engineering	225	0.737 %	\$299		\$299	\$91	\$390
Public Works Administration	100	0.328 %	\$133		\$133	\$41	\$174
Building Services	15	0.049 %	\$20		\$20	\$6	\$26
Weed Control	200	0.655 %	\$266		\$266	\$81	\$347
FD202 NV Cooperative Ext	100	0.328 %	\$133		\$133	\$41	\$174
FD211 Solid Waste Management	9	0.029 %	\$12		\$12	\$4	\$16
FD216 Social Services	700	2.293 %	\$929		\$929	\$284	\$1,213
FD232 Road Operating	857	2.807 %	\$1,138		\$1,138	\$347	\$1,485
FD234 Library	1,080	3.538 %	\$1,434		\$1,434	\$438	\$1,872
FD234 Parks Operations	400	1.310 %	\$531		\$531	\$162	\$693
FD234 Recreation	25	0.082 %	\$33		\$33	\$10	\$43
FD255 911 Emergency Svcs	1,400	4.586 %	\$1,859		\$1,859	\$567	\$2,426
FD260 Senior Services Program	810	2.653 %	\$1,075		\$1,075	\$328	\$1,403
FD313.821 Vehicle Replacement	15	0.049 %	\$20		\$20	\$6	\$26
FD313.829 Vehicle Maintenance	530	1.736 %	\$704		\$704	\$215	\$919
FD324 Regional Water Fund	44	0.144 %	\$58		\$58	\$18	\$76
FD325 Sewer Utility	360	1.179 %	\$478		\$478	\$146	\$624

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	676	2.214 %	\$898		\$898	\$274	\$1,172
FD430 Regional Transportation	100	0.328 %	\$133		\$133	\$41	\$174
FD650 East Fork Fire	5,900	19.325 %	\$7,833		\$7,833	\$2,391	\$10,224
Tri-Net	100	0.328 %	\$133		\$133	\$41	\$174
Animal Care & Services	300	0.983 %	\$398		\$398	\$122	\$520
FD234 Community/Mtg Rm	70	0.229 %	\$93		\$93	\$28	\$121
Community Development Admin	100	0.328 %	\$133		\$133	\$41	\$174
Emergency Management	200	0.655 %	\$266		\$266	\$81	\$347
FD327-316 LT Wtr Util-Zephyr	120	0.393 %	\$159		\$159	\$49	\$208
FD327-319 LT Wtr Util-Cave Rock	127	0.416 %	\$169		\$169	\$51	\$220
FD327-320 LT Wtr Util-Skyland	92	0.298 %	\$119		\$119	\$35	\$154
Total	30,530	100.000 %	\$40,535		\$40,535	\$11,848	\$52,383

(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	1.492 %	\$995		\$995	\$252	\$1,247
Treasurer	538	0.892 %	\$595		\$595		\$595
Court Clerk	495	0.820 %	\$547		\$547	\$139	\$686
Tahoe General Services	315	0.522 %	\$348		\$348	\$88	\$436
East Fork Justice Court	648	1.074 %	\$716		\$716	\$182	\$898
Tahoe Justice Court	500	0.829 %	\$553		\$553	\$140	\$693
District Attorney	1,821	3.018 %	\$2,012		\$2,012	\$510	\$2,522
DA Child Support	425	0.704 %	\$470		\$470	\$119	\$589
District Court 1	200	0.332 %	\$221		\$221	\$56	\$277
District Court II	200	0.332 %	\$221		\$221	\$56	\$277
CASA	175	0.290 %	\$193		\$193	\$49	\$242
Juvenile Probation	1,000	1.658 %	\$1,105		\$1,105	\$280	\$1,385
JPO Detention Center	548	0.908 %	\$606		\$606	\$154	\$760
East Fork Constable	385	0.638 %	\$425		\$425	\$108	\$533
Records Management	200	0.332 %	\$221		\$221	\$56	\$277
Recorder	550	0.912 %	\$608		\$608	\$154	\$762
Sheriff Administration	12,255	20.313 %	\$13,543		\$13,543	\$3,436	\$16,979
County Administration	585	0.970 %	\$647		\$647		\$647
Finance	890	1.475 %	\$984		\$984	\$249	\$1,233
Community Development Admin	400	0.663 %	\$442		\$442	\$112	\$554
Community Development Building Dept	700	1.160 %	\$774		\$774	\$196	\$970
Community Development Planning	600	0.995 %	\$663		\$663	\$168	\$831
Community Development Engineering	525	0.870 %	\$580		\$580	\$147	\$727
GIS/IT Customer Service	900	1.492 %	\$995		\$995		\$995
Technology Services	745	1.235 %	\$823		\$823		\$823
FD255 911 Emergency Svcs	2,003	3.320 %	\$2,214		\$2,214	\$562	\$2,776
Weed Control	550	0.912 %	\$608		\$608	\$154	\$762
FD202 NV Cooperative Ext	153	0.254 %	\$169		\$169	\$43	\$212
FD216 Social Services	935	1.550 %	\$1,033		\$1,033	\$262	\$1,295
FD242 China Spring Youth Camp	4,500	7.459 %	\$4,973		\$4,973	\$1,262	\$6,235
FD260 Senior Services Program	1,935	3.207 %	\$2,138		\$2,138	\$542	\$2,680
FD313.821 Vehicle Replacement	48	0.080 %	\$53		\$53	\$13	\$66
FD325 Sewer Utility	522	0.865 %	\$577		\$577	\$146	\$723
FD430 Regional Transportation	150	0.249 %	\$166		\$166	\$42	\$208
FD650 East Fork Fire	7,300	12.100 %	\$8,067		\$8,067	\$2,046	\$10,113
FD610 Gardnerville Town	800	1.326 %	\$884		\$884	\$224	\$1,108
FD620 Genoa Town	208	0.345 %	\$230		\$230	\$58	\$288
FD630 Minden Town	961	1.593 %	\$1,062		\$1,062	\$269	\$1,331
Clerk	324	0.537 %	\$358		\$358		\$358
FD309 Risk Management	85	0.141 %	\$94		\$94	\$24	\$118
Economic Development	100	0.166 %	\$111		\$111	\$28	\$139

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>
General Services	143	0.237 %	\$158		\$158		\$158
Animal Care & Services	415	0.688 %	\$459		\$459	\$116	\$575
FD234 Parks Operations	715	1.185 %	\$790		\$790	\$200	\$990
FD234 Rec Temp & Seasonal	1,305	2.163 %	\$1,442		\$1,442	\$366	\$1,808
FD234 Parks Temp & Seasonal	580	0.961 %	\$641		\$641	\$163	\$804
FD234 Recreation	493	0.817 %	\$545		\$545	\$138	\$683
FD234 Kahle Community Center	1,008	1.671 %	\$1,114		\$1,114	\$283	\$1,397
Alternative Sentencing	495	0.820 %	\$547		\$547	\$139	\$686
Security	270	0.448 %	\$298		\$298	\$76	\$374
FD234 Library	1,498	2.483 %	\$1,655		\$1,655	\$420	\$2,075
Building Services	250	0.414 %	\$276		\$276	\$70	\$346
FD324 Regional Water Fund	53	0.088 %	\$59		\$59	\$15	\$74
FD326 Carson Valley Water Utility	877	1.454 %	\$969		\$969	\$246	\$1,215
FD313.829 Vehicle Maintenance	561	0.930 %	\$620		\$620	\$157	\$777
Public Works Engineering	10	0.017 %	\$11		\$11	\$3	\$14
FD236 Tahoe/Douglas Trans Dist	14	0.023 %	\$15		\$15	\$4	\$19
FD605 Dc Redevelopment Admin	34	0.056 %	\$38		\$38	\$10	\$48
Court Computer System	100	0.166 %	\$111		\$111	\$28	\$139
FD234 Gym & Fitness	344	0.570 %	\$380		\$380	\$96	\$476
FD234 Community/Mtg Rm	502	0.832 %	\$555		\$555	\$141	\$696
Public Works Roads	965	1.600 %	\$1,066		\$1,066	\$271	\$1,337
FD210 DC Water District	55	0.091 %	\$61		\$61	\$15	\$76
FD211 Solid Waste Management	55	0.091 %	\$61		\$61	\$15	\$76
FD611 Gardnerville Health & San	675	1.119 %	\$746		\$746	\$189	\$935
FD639 Minden Wholesale Water Utly	370	0.613 %	\$409		\$409	\$104	\$513
FD640 Minden Town Water	260	0.431 %	\$287		\$287	\$73	\$360
FD635 Minden Trash	395	0.655 %	\$437		\$437	\$111	\$548
Project Management	100	0.166 %	\$111		\$111	\$28	\$139
Judicial Services	200	0.332 %	\$221		\$221	\$56	\$277
FD327-316 LT Wtr Util-Zephyr	188	0.312 %	\$208		\$208	\$53	\$261
FD327-319 LT Wtr Util-Cave Rock	196	0.325 %	\$217		\$217	\$55	\$272
FD327-320 LT Wtr Util-Skyland	131	0.212 %	\$143		\$143	\$39	\$182
Total	60,331	100.000 %	\$66,674		\$66,674	\$16,006	\$82,680

(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

User Department	<u>Allocation Units(A)</u>	<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	1.492 %	\$2,764		\$2,764	\$390	\$3,154
Treasurer	538	0.892 %	\$1,652		\$1,652		\$1,652
Court Clerk	495	0.820 %	\$1,520		\$1,520	\$214	\$1,734
Tahoe General Services	315	0.522 %	\$967		\$967	\$136	\$1,103
East Fork Justice Court	648	1.074 %	\$1,990		\$1,990	\$281	\$2,271
Tahoe Justice Court	500	0.829 %	\$1,536		\$1,536	\$217	\$1,753
District Attorney	1,821	3.018 %	\$5,593		\$5,593	\$789	\$6,382
DA Child Support	425	0.704 %	\$1,305		\$1,305	\$184	\$1,489
District Court 1	200	0.332 %	\$614		\$614	\$87	\$701
District Court II	200	0.332 %	\$614		\$614	\$87	\$701
CASA	175	0.290 %	\$537		\$537	\$76	\$613
Juvenile Probation	1,000	1.658 %	\$3,071		\$3,071	\$433	\$3,504
JPO Detention Center	548	0.908 %	\$1,683		\$1,683	\$237	\$1,920
East Fork Constable	385	0.638 %	\$1,182		\$1,182	\$167	\$1,349
Records Management	200	0.332 %	\$614		\$614	\$87	\$701
Recorder	550	0.912 %	\$1,689		\$1,689	\$238	\$1,927
Sheriff Administration	12,255	20.313 %	\$37,638		\$37,638	\$5,308	\$42,946
County Administration	585	0.970 %	\$1,797		\$1,797		\$1,797
Finance	890	1.475 %	\$2,733		\$2,733	\$386	\$3,119
Community Development Admin	400	0.663 %	\$1,228		\$1,228	\$173	\$1,401
Community Development Building Dept	700	1.160 %	\$2,150		\$2,150	\$303	\$2,453
Community Development Planning	600	0.995 %	\$1,843		\$1,843	\$260	\$2,103
Community Development Engineering	525	0.870 %	\$1,612		\$1,612	\$227	\$1,839
GIS/IT Customer Service	900	1.492 %	\$2,764		\$2,764		\$2,764
Technology Services	745	1.235 %	\$2,288		\$2,288		\$2,288
FD255 911 Emergency Svcs	2,003	3.320 %	\$6,152		\$6,152	\$868	\$7,020
Weed Control	550	0.912 %	\$1,689		\$1,689	\$238	\$1,927
FD202 NV Cooperative Ext	153	0.254 %	\$470		\$470	\$66	\$536
FD216 Social Services	935	1.550 %	\$2,872		\$2,872	\$405	\$3,277
FD242 China Spring Youth Camp	4,500	7.459 %	\$13,820		\$13,820	\$1,949	\$15,769
FD260 Senior Services Program	1,935	3.207 %	\$5,943		\$5,943	\$838	\$6,781
FD313.821 Vehicle Replacement	48	0.080 %	\$147		\$147	\$21	\$168
FD325 Sewer Utility	522	0.865 %	\$1,603		\$1,603	\$226	\$1,829
FD430 Regional Transportation	150	0.249 %	\$461		\$461	\$65	\$526
FD650 East Fork Fire	7,300	12.100 %	\$22,420		\$22,420	\$3,162	\$25,582
FD610 Gardnerville Town	800	1.326 %	\$2,457		\$2,457	\$347	\$2,804
FD620 Genoa Town	208	0.345 %	\$639		\$639	\$90	\$729
FD630 Minden Town	961	1.593 %	\$2,951		\$2,951	\$416	\$3,367
Clerk	324	0.537 %	\$995		\$995		\$995
FD309 Risk Management	85	0.141 %	\$261		\$261	\$37	\$298
Economic Development	100	0.166 %	\$307		\$307	\$43	\$350

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>
General Services	143	0.237 %	\$439		\$439		\$439
Animal Care & Services	415	0.688 %	\$1,275		\$1,275	\$180	\$1,455
FD234 Parks Operations	715	1.185 %	\$2,196		\$2,196	\$310	\$2,506
FD234 Rec Temp & Seasonal	1,305	2.163 %	\$4,008		\$4,008	\$565	\$4,573
FD234 Parks Temp & Seasonal	580	0.961 %	\$1,781		\$1,781	\$251	\$2,032
FD234 Recreation	493	0.817 %	\$1,514		\$1,514	\$214	\$1,728
FD234 Kahle Community Center	1,008	1.671 %	\$3,096		\$3,096	\$437	\$3,533
Alternative Sentencing	495	0.820 %	\$1,520		\$1,520	\$214	\$1,734
Security	270	0.448 %	\$829		\$829	\$117	\$946
FD234 Library	1,498	2.483 %	\$4,601		\$4,601	\$649	\$5,250
Building Services	250	0.414 %	\$768		\$768	\$108	\$876
FD324 Regional Water Fund	53	0.088 %	\$163		\$163	\$23	\$186
FD326 Carson Valley Water Utility	877	1.454 %	\$2,693		\$2,693	\$380	\$3,073
FD313.829 Vehicle Maintenance	561	0.930 %	\$1,723		\$1,723	\$243	\$1,966
Public Works Engineering	10	0.017 %	\$31		\$31	\$4	\$35
FD236 Tahoe/Douglas Trans Dist	14	0.023 %	\$43		\$43	\$6	\$49
FD605 Dc Redevelopment Admin	34	0.056 %	\$104		\$104	\$15	\$119
Court Computer System	100	0.166 %	\$307		\$307	\$43	\$350
FD234 Gym & Fitness	344	0.570 %	\$1,056		\$1,056	\$149	\$1,205
FD234 Community/Mtg Rm	502	0.832 %	\$1,542		\$1,542	\$217	\$1,759
Public Works Roads	965	1.600 %	\$2,964		\$2,964	\$418	\$3,382
FD210 DC Water District	55	0.091 %	\$169		\$169	\$24	\$193
FD211 Solid Waste Management	55	0.091 %	\$169		\$169	\$24	\$193
FD611 Gardnerville Health & San	675	1.119 %	\$2,073		\$2,073	\$292	\$2,365
FD639 Minden Wholesale Water Utly	370	0.613 %	\$1,136		\$1,136	\$160	\$1,296
FD640 Minden Town Water	260	0.431 %	\$799		\$799	\$113	\$912
FD635 Minden Trash	395	0.655 %	\$1,213		\$1,213	\$171	\$1,384
Project Management	100	0.166 %	\$307		\$307	\$43	\$350
Judicial Services	200	0.332 %	\$614		\$614	\$87	\$701
FD327-316 LT Wtr Util-Zephyr	188	0.312 %	\$577		\$577	\$81	\$658
FD327-319 LT Wtr Util-Cave Rock	196	0.325 %	\$602		\$602	\$85	\$687
FD327-320 LT Wtr Util-Skyland	131	0.212 %	\$406		\$406	\$57	\$463
Total	60,331	100.000 %	\$185,289		\$185,289	\$24,731	\$210,020

(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	1.492 %	\$741		\$741	\$111	\$852
Treasurer	538	0.892 %	\$443		\$443		\$443
Court Clerk	495	0.820 %	\$408		\$408	\$61	\$469
Tahoe General Services	315	0.522 %	\$259		\$259	\$39	\$298
East Fork Justice Court	648	1.074 %	\$534		\$534	\$80	\$614
Tahoe Justice Court	500	0.829 %	\$412		\$412	\$61	\$473
District Attorney	1,821	3.018 %	\$1,500		\$1,500	\$224	\$1,724
DA Child Support	425	0.704 %	\$350		\$350	\$52	\$402
District Court 1	200	0.332 %	\$165		\$165	\$25	\$190
District Court II	200	0.332 %	\$165		\$165	\$25	\$190
CASA	175	0.290 %	\$144		\$144	\$21	\$165
Juvenile Probation	1,000	1.658 %	\$824		\$824	\$123	\$947
JPO Detention Center	548	0.908 %	\$451		\$451	\$67	\$518
East Fork Constable	385	0.638 %	\$317		\$317	\$47	\$364
Records Management	200	0.332 %	\$165		\$165	\$25	\$190
Recorder	550	0.912 %	\$453		\$453	\$68	\$521
Sheriff Administration	12,255	20.313 %	\$10,092		\$10,092	\$1,505	\$11,597
County Administration	585	0.970 %	\$482		\$482		\$482
Finance	890	1.475 %	\$733		\$733	\$109	\$842
Community Development Admin	400	0.663 %	\$329		\$329	\$49	\$378
Community Development Building Dept	700	1.160 %	\$576		\$576	\$86	\$662
Community Development Planning	600	0.995 %	\$494		\$494	\$74	\$568
Community Development Engineering	525	0.870 %	\$432		\$432	\$64	\$496
GIS/IT Customer Service	900	1.492 %	\$741		\$741		\$741
Technology Services	745	1.235 %	\$614		\$614		\$614
FD255 911 Emergency Svcs	2,003	3.320 %	\$1,650		\$1,650	\$246	\$1,896
Weed Control	550	0.912 %	\$453		\$453	\$68	\$521
FD202 NV Cooperative Ext	153	0.254 %	\$126		\$126	\$19	\$145
FD216 Social Services	935	1.550 %	\$770		\$770	\$115	\$885
FD242 China Spring Youth Camp	4,500	7.459 %	\$3,706		\$3,706	\$553	\$4,259
FD260 Senior Services Program	1,935	3.207 %	\$1,594		\$1,594	\$238	\$1,832
FD313.821 Vehicle Replacement	48	0.080 %	\$40		\$40	\$6	\$46
FD325 Sewer Utility	522	0.865 %	\$430		\$430	\$64	\$494
FD430 Regional Transportation	150	0.249 %	\$124		\$124	\$18	\$142
FD650 East Fork Fire	7,300	12.100 %	\$6,012		\$6,012	\$896	\$6,908
FD610 Gardnerville Town	800	1.326 %	\$659		\$659	\$98	\$757
FD620 Genoa Town	208	0.345 %	\$171		\$171	\$26	\$197
FD630 Minden Town	961	1.593 %	\$791		\$791	\$118	\$909
Clerk	324	0.537 %	\$267		\$267		\$267
FD309 Risk Management	85	0.141 %	\$70		\$70	\$10	\$80
Economic Development	100	0.166 %	\$82		\$82	\$12	\$94

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>
General Services	143	0.237 %	\$118		\$118		\$118
Animal Care & Services	415	0.688 %	\$342		\$342	\$51	\$393
FD234 Parks Operations	715	1.185 %	\$589		\$589	\$88	\$677
FD234 Rec Temp & Seasonal	1,305	2.163 %	\$1,075		\$1,075	\$160	\$1,235
FD234 Parks Temp & Seasonal	580	0.961 %	\$478		\$478	\$71	\$549
FD234 Recreation	493	0.817 %	\$406		\$406	\$61	\$467
FD234 Kahle Community Center	1,008	1.671 %	\$830		\$830	\$124	\$954
Alternative Sentencing	495	0.820 %	\$408		\$408	\$61	\$469
Security	270	0.448 %	\$222		\$222	\$33	\$255
FD234 Library	1,498	2.483 %	\$1,234		\$1,234	\$184	\$1,418
Building Services	250	0.414 %	\$206		\$206	\$31	\$237
FD324 Regional Water Fund	53	0.088 %	\$44		\$44	\$7	\$51
FD326 Carson Valley Water Utility	877	1.454 %	\$722		\$722	\$108	\$830
FD313.829 Vehicle Maintenance	561	0.930 %	\$462		\$462	\$69	\$531
Public Works Engineering	10	0.017 %	\$8		\$8	\$1	\$9
FD236 Tahoe/Douglas Trans Dist	14	0.023 %	\$12		\$12	\$2	\$14
FD605 Dc Redevelopment Admin	34	0.056 %	\$28		\$28	\$4	\$32
Court Computer System	100	0.166 %	\$82		\$82	\$12	\$94
FD234 Gym & Fitness	344	0.570 %	\$283		\$283	\$42	\$325
FD234 Community/Mtg Rm	502	0.832 %	\$413		\$413	\$62	\$475
Public Works Roads	965	1.600 %	\$795		\$795	\$118	\$913
FD210 DC Water District	55	0.091 %	\$45		\$45	\$7	\$52
FD211 Solid Waste Management	55	0.091 %	\$45		\$45	\$7	\$52
FD611 Gardnerville Health & San	675	1.119 %	\$556		\$556	\$83	\$639
FD639 Minden Wholesale Water Utly	370	0.613 %	\$305		\$305	\$45	\$350
FD640 Minden Town Water	260	0.431 %	\$214		\$214	\$32	\$246
FD635 Minden Trash	395	0.655 %	\$325		\$325	\$49	\$374
Project Management	100	0.166 %	\$82		\$82	\$12	\$94
Judicial Services	200	0.332 %	\$165		\$165	\$25	\$190
FD327-316 LT Wtr Util-Zephyr	188	0.312 %	\$155		\$155	\$23	\$178
FD327-319 LT Wtr Util-Cave Rock	196	0.325 %	\$161		\$161	\$24	\$185
FD327-320 LT Wtr Util-Skyland	131	0.212 %	\$105		\$105	\$12	\$117
Total	60,331	100.000 %	\$49,684		\$49,684	\$7,011	\$56,695

(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
Physicals

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Sheriff Administration	100	100.000 %	\$66,756		\$66,756		\$66,756
Total	100	100.000 %	\$66,756		\$66,756		\$66,756

(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>Physicals</u>
General Services	\$2,641	\$1,926		\$158	\$439	\$118	
County Administration	\$4,210	\$1,284		\$647	\$1,797	\$482	
GIS/IT Customer Service	\$5,515	\$86	\$929	\$995	\$2,764	\$741	
Clerk	\$2,352	\$599	\$133	\$358	\$995	\$267	
Treasurer	\$3,987	\$899	\$398	\$595	\$1,652	\$443	
Technology Services	\$4,162	\$171	\$266	\$823	\$2,288	\$614	
Records Management	\$1,342		\$174	\$277	\$701	\$190	
District Attorney	\$15,763	\$4,442	\$693	\$2,522	\$6,382	\$1,724	
Building Services	\$1,880	\$395	\$26	\$346	\$876	\$237	
FD309 Risk Management	\$496			\$118	\$298	\$80	
Finance	\$8,848	\$3,307	\$347	\$1,233	\$3,119	\$842	
Project Management	\$583			\$139	\$350	\$94	
Economic Development	\$583			\$139	\$350	\$94	
Assessor	\$6,120		\$867	\$1,247	\$3,154	\$852	
Recorder	\$5,482	\$1,579	\$693	\$762	\$1,927	\$521	
Tahoe General Services	\$4,010	\$1,826	\$347	\$436	\$1,103	\$298	
Sheriff Administration	\$141,123	\$2,715	\$130	\$16,979	\$42,946	\$11,597	\$66,756
Sheriff Administration Services	\$3,872	\$3,352	\$520				
Sheriff Records	\$6,322	\$5,282	\$1,040				
Sheriff Jail	\$12,259	\$6,367	\$5,892				
Sheriff Cops Grant	\$347		\$347				
Sheriff-General Investigation	\$3,191	\$938	\$2,253				
Sheriff Patrol/Traffic	\$1,040		\$1,040				
Sheriff Grants	\$174		\$174				
Sheriff Operations/Patrol	\$7,972		\$7,972				
Tri-Net	\$174		\$174				
Animal Care & Services	\$5,806	\$2,863	\$520	\$575	\$1,455	\$393	
Emergency Management	\$347		\$347				
Court Clerk	\$3,582		\$693	\$686	\$1,734	\$469	
Judicial Services	\$1,168			\$277	\$701	\$190	
District Court 1	\$1,168			\$277	\$701	\$190	
District Court II	\$4,624	\$3,456		\$277	\$701	\$190	
CASA	\$1,217	\$197		\$242	\$613	\$165	
Public Guardian Administration	\$197	\$197					
Bailiff	\$520		\$520				
DA Child Support	\$4,185	\$1,185	\$520	\$589	\$1,489	\$402	
Juvenile Probation	\$5,836			\$1,385	\$3,504	\$947	
JPO Detention Center	\$4,729	\$1,531		\$760	\$1,920	\$518	
Court Computer System	\$583			\$139	\$350	\$94	
East Fork Justice Court	\$3,783			\$898	\$2,271	\$614	

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>Physicals</u>
Tahoe Justice Court	\$2,919			\$693	\$1,753	\$473	
Alternative Sentencing	\$4,962	\$2,073		\$686	\$1,734	\$469	
East Fork Constable	\$2,246			\$533	\$1,349	\$364	
Security	\$1,575			\$374	\$946	\$255	
Community Development Admin	\$3,494	\$987	\$174	\$554	\$1,401	\$378	
Community Development Building Dept	\$7,246	\$2,468	\$693	\$970	\$2,453	\$662	
Community Development Planning	\$12,537	\$8,688	\$347	\$831	\$2,103	\$568	
Community Development Engineering	\$3,452		\$390	\$727	\$1,839	\$496	
Public Works Administration	\$224	\$50	\$174				
Public Works Roads	\$8,298	\$2,666		\$1,337	\$3,382	\$913	
Public Works Utilities	\$99	\$99					
Public Works Engineering	\$108	\$50		\$14	\$35	\$9	
Weed Control	\$5,433	\$1,876	\$347	\$762	\$1,927	\$521	
FD202 NV Cooperative Ext	\$1,067		\$174	\$212	\$536	\$145	
FD210 DC Water District	\$321			\$76	\$193	\$52	
FD211 Solid Waste Management	\$337		\$16	\$76	\$193	\$52	
FD216 Social Services	\$12,396	\$5,726	\$1,213	\$1,295	\$3,277	\$885	
FD232 Road Operating	\$1,485		\$1,485				
FD234 Library	\$12,590	\$1,975	\$1,872	\$2,075	\$5,250	\$1,418	
FD234 Parks Operations	\$11,233	\$6,367	\$693	\$990	\$2,506	\$677	
FD234 Parks Temp & Seasonal	\$5,063	\$1,678		\$804	\$2,032	\$549	
FD234 Recreation	\$5,340	\$2,419	\$43	\$683	\$1,728	\$467	
FD234 Rec Temp & Seasonal	\$7,616			\$1,808	\$4,573	\$1,235	
FD234 Kahle Community Center	\$9,882	\$3,998		\$1,397	\$3,533	\$954	
FD234 Gym & Fitness	\$10,348	\$8,342		\$476	\$1,205	\$325	
FD234 Community/Mtg Rm	\$3,051		\$121	\$696	\$1,759	\$475	
FD236 Tahoe/Douglas Trans Dist	\$82			\$19	\$49	\$14	
FD242 China Spring Youth Camp	\$48,772	\$22,509		\$6,235	\$15,769	\$4,259	
FD255 911 Emergency Svcs	\$18,956	\$4,838	\$2,426	\$2,776	\$7,020	\$1,896	
FD260 Senior Services Program	\$14,424	\$1,728	\$1,403	\$2,680	\$6,781	\$1,832	
FD313.821 Vehicle Replacement	\$306		\$26	\$66	\$168	\$46	
FD313.829 Vehicle Maintenance	\$4,193		\$919	\$777	\$1,966	\$531	
FD324 Regional Water Fund	\$387		\$76	\$74	\$186	\$51	
FD325 Sewer Utility	\$3,670		\$624	\$723	\$1,829	\$494	
FD326 Carson Valley Water Utility	\$6,290		\$1,172	\$1,215	\$3,073	\$830	
FD327-316 LT Wtr Util-Zephyr	\$1,305		\$208	\$261	\$658	\$178	
FD327-319 LT Wtr Util-Cave Rock	\$1,364		\$220	\$272	\$687	\$185	
FD327-320 LT Wtr Util-Skyland	\$916		\$154	\$182	\$463	\$117	
FD430 Regional Transportation	\$1,050		\$174	\$208	\$526	\$142	
FD605 Dc Redevelopment Admin	\$199			\$48	\$119	\$32	

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>Physicals</u>
FD610 Gardnerville Town	\$12,714	\$8,045		\$1,108	\$2,804	\$757	
FD611 Gardnerville Health & San	\$3,939			\$935	\$2,365	\$639	
FD620 Genoa Town	\$1,214			\$288	\$729	\$197	
FD630 Minden Town	\$23,772	\$18,165		\$1,331	\$3,367	\$909	
FD635 Minden Trash	\$2,306			\$548	\$1,384	\$374	
FD639 Minden Wholesale Water Utly	\$2,159			\$513	\$1,296	\$350	
FD640 Minden Town Water	\$1,518			\$360	\$912	\$246	
FD650 East Fork Fire	\$67,042	\$14,215	\$10,224	\$10,113	\$25,582	\$6,908	
FD885 Mosquito District	\$197	\$197					
Total	\$632,290	\$163,756	\$52,383	\$82,680	\$210,020	\$56,695	\$66,756

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.
- **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.

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>
	\$161,714			\$161,714
Allocated additions:				
100000 - Building Charge	\$9,556		\$9,556	
100001 - Equipment Charge	\$2,730		\$2,730	
101191 - General Services	\$4,274	\$139	\$4,413	
101122 - County Administration	\$1,006	\$252	\$1,258	
101186 - Treasurer	\$189	\$22	\$211	
101192 - Technology Services	\$6,485	\$155	\$6,640	
101194 - Human Resources	\$1,133	\$209	\$1,342	
101521 - Building Services		\$17,069	\$17,069	
309817 - FD309 Risk Management		\$575	\$575	
101172 - Finance		\$2,574	\$2,574	
Total allocated additions:	<u>\$25,373</u>	<u>\$20,995</u>	<u>\$46,368</u>	<u>\$46,368</u>
Total to be allocated	<u>\$187,087</u>	<u>\$20,995</u>		<u>\$208,082</u>

Records Management
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Recorder</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	\$89,484	\$20,331	\$1,655	\$43,427	\$5,029	\$5,584	\$7,857	\$5,601
FRINGE BENEFITS	\$47,209	\$10,726	\$873	\$22,911	\$2,653	\$2,946	\$4,145	\$2,955
<u>Other Expense and Cost</u>								
SERVICES & SUPPLIES	\$7,003	\$1,591	\$130	\$3,399	\$394	\$437	\$615	\$437
MAINT OFFICE EQUIP	\$7,986			\$7,986				
RECYCLING	\$2,814				\$2,814			
FILM	\$7,218		\$7,218					
Departmental Expenditures	\$161,714	\$32,648	\$9,876	\$77,723	\$10,890	\$8,967	\$12,617	\$8,993
Additions: 1st								
Other	\$25,373	\$25,373						
Functional Cost	\$187,087	\$58,021	\$9,876	\$77,723	\$10,890	\$8,967	\$12,617	\$8,993
Reallocate Admin		(\$58,021)	\$4,440	\$34,940	\$4,896	\$4,031	\$5,672	\$4,042
Allocable Costs	\$187,087		\$14,316	\$112,663	\$15,786	\$12,998	\$18,289	\$13,035
1st Allocation	\$187,087		\$14,316	\$112,663	\$15,786	\$12,998	\$18,289	\$13,035
Additions: 2nd								
Other	\$20,995	\$20,995						
Functional Cost	\$20,995	\$20,995						
Reallocate Admin		(\$20,995)	\$1,607	\$12,643	\$1,771	\$1,459	\$2,052	\$1,463
Allocable Costs	\$20,995		\$1,607	\$12,643	\$1,771	\$1,459	\$2,052	\$1,463
2nd Allocation	\$20,995		\$1,607	\$12,643	\$1,771	\$1,459	\$2,052	\$1,463
Total allocated	\$208,082		\$15,923	\$125,306	\$17,557	\$14,457	\$20,341	\$14,498

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 %	\$14,316		\$14,316	\$1,607	\$15,923
Total	1	100.000 %	\$14,316		\$14,316	\$1,607	\$15,923

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

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	1,950	1.692 %	\$1,906		\$1,906	\$257	\$2,163
Clerk	19,412	16.846 %	\$18,979		\$18,979		\$18,979
East Fork Justice Court	86,888	75.401 %	\$84,949		\$84,949	\$11,464	\$96,413
Finance	5,937	5.152 %	\$5,805		\$5,805	\$783	\$6,588
Public Works Administration	1,047	0.909 %	\$1,024		\$1,024	\$139	\$1,163
Total	<u>115,234</u>	<u>100.000 %</u>	<u>\$112,663</u>		<u>\$112,663</u>	<u>\$12,643</u>	<u>\$125,306</u>

(A) Alloc basis: Number of Images 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	15	1.697 %	\$268		\$268	\$33	\$301
District Attorney	298	33.710 %	\$5,322		\$5,322	\$660	\$5,982
FD216 Social Services	225	25.452 %	\$4,018		\$4,018	\$498	\$4,516
East Fork Justice Court	48	5.430 %	\$857		\$857	\$106	\$963
Assessor	5	0.566 %	\$89		\$89	\$11	\$100
DA Child Support	90	10.181 %	\$1,607		\$1,607	\$199	\$1,806
Clerk	37	4.186 %	\$661		\$661		\$661
Court Clerk	2	0.226 %	\$36		\$36	\$4	\$40
Community Development Admin	8	0.905 %	\$143		\$143	\$18	\$161
Animal Care & Services	1	0.113 %	\$18		\$18	\$2	\$20
Human Resources	40	4.525 %	\$714		\$714		\$714
Juvenile Probation	27	3.054 %	\$482		\$482	\$60	\$542
Recorder	2	0.226 %	\$36		\$36	\$4	\$40
County Administration	7	0.792 %	\$125		\$125		\$125
Public Works Administration	16	1.810 %	\$286		\$286	\$35	\$321
CASA	63	7.127 %	\$1,124		\$1,124	\$141	\$1,265
Total	884	100.000 %	\$15,786		\$15,786	\$1,771	\$17,557

(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	45	15.254 %	\$1,983		\$1,983	\$265	\$2,248
FD216 Social Services	40	13.559 %	\$1,762		\$1,762	\$235	\$1,997
Clerk	18	6.102 %	\$793		\$793		\$793
Court Clerk	158	53.559 %	\$6,962		\$6,962	\$930	\$7,892
Recorder	1	0.339 %	\$44		\$44	\$6	\$50
Assessor	4	1.356 %	\$176		\$176	\$23	\$199
County Administration	5	1.695 %	\$220		\$220		\$220
Human Resources	24	8.136 %	\$1,058		\$1,058		\$1,058
Total	<u>295</u>	<u>100.000 %</u>	<u>\$12,998</u>		<u>\$12,998</u>	<u>\$1,459</u>	<u>\$14,457</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	3	0.366 %	\$67		\$67	\$8	\$75
Community Development Admin	56	6.838 %	\$1,251		\$1,251	\$157	\$1,408
Finance	52	6.349 %	\$1,161		\$1,161	\$146	\$1,307
Sheriff Administration	1	0.122 %	\$22		\$22	\$3	\$25
District Attorney	13	1.587 %	\$290		\$290	\$37	\$327
Court Clerk	458	55.922 %	\$10,228		\$10,228	\$1,287	\$11,515
East Fork Justice Court	35	4.274 %	\$782		\$782	\$98	\$880
Human Resources	39	4.762 %	\$871		\$871		\$871
Recorder	29	3.541 %	\$648		\$648	\$82	\$730
FD216 Social Services	11	1.343 %	\$246		\$246	\$31	\$277
Tahoe Justice Court	58	7.082 %	\$1,295		\$1,295	\$163	\$1,458
Clerk	42	5.128 %	\$938		\$938		\$938
County Administration	7	0.855 %	\$156		\$156		\$156
FD234 Recreation	2	0.244 %	\$45		\$45	\$6	\$51
District Court II	3	0.366 %	\$67		\$67	\$8	\$75
Assessor	2	0.244 %	\$45		\$45	\$6	\$51
Juvenile Probation	2	0.244 %	\$45		\$45	\$6	\$51
Public Works Administration	5	0.611 %	\$112		\$112	\$14	\$126
Technology Services	1	0.122 %	\$20		\$20		\$20
Total	819	100.000 %	\$18,289		\$18,289	\$2,052	\$20,341

(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	73	59.350 %	\$7,736		\$7,736	\$868	\$8,604
District Attorney	13	10.569 %	\$1,378		\$1,378	\$155	\$1,533
East Fork Justice Court	35	28.455 %	\$3,709		\$3,709	\$416	\$4,125
Tahoe Justice Court	2	1.626 %	\$212		\$212	\$24	\$236
Total	<u>123</u>	<u>100.000 %</u>	<u>\$13,035</u>		<u>\$13,035</u>	<u>\$1,463</u>	<u>\$14,498</u>

(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>Images Scanned</u>	<u>Boxes Deleted/Destroyed</u>	<u>Boxes Received/Stored</u>	<u>Records Delivered</u>	<u>Sealed Records</u>
County Administration	\$501			\$125	\$220	\$156	
Clerk	\$21,371		\$18,979	\$661	\$793	\$938	
Technology Services	\$20					\$20	
Human Resources	\$2,643			\$714	\$1,058	\$871	
District Attorney	\$10,005		\$2,163	\$5,982		\$327	\$1,533
Finance	\$7,895		\$6,588			\$1,307	
Assessor	\$350			\$100	\$199	\$51	
Recorder	\$16,743	\$15,923		\$40	\$50	\$730	
Sheriff Administration	\$8,930			\$301		\$25	\$8,604
Animal Care & Services	\$20			\$20			
Court Clerk	\$19,447			\$40	\$7,892	\$11,515	
District Court II	\$75					\$75	
CASA	\$1,265			\$1,265			
DA Child Support	\$1,881			\$1,806		\$75	
Juvenile Probation	\$593			\$542		\$51	
East Fork Justice Court	\$104,629		\$96,413	\$963	\$2,248	\$880	\$4,125
Tahoe Justice Court	\$1,694					\$1,458	\$236
Community Development Admin	\$1,569			\$161		\$1,408	
Public Works Administration	\$1,610		\$1,163	\$321		\$126	
FD216 Social Services	\$6,790			\$4,516	\$1,997	\$277	
FD234 Recreation	\$51					\$51	
Total	\$208,082	\$15,923	\$125,306	\$17,557	\$14,457	\$20,341	\$14,498

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

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$2,250,296			\$2,250,296
Deductions:				
ELECTED OFFICIAL SALARY	(\$145,746)			
ELECTED OFFICIAL BENEFITS	(\$38,821)			
WITNESS FEES	(\$19,344)			
Total deductions:	<u>(\$203,911)</u>			<u>(\$203,911)</u>
Allocated additions:				
100000 - Building Charge	\$14,788		\$14,788	
100001 - Equipment Charge	\$14,117		\$14,117	
101191 - General Services	\$30,748	\$1,000	\$31,748	
101122 - County Administration	\$14,002	\$3,507	\$17,509	
101152 - GIS/IT Customer Service	\$8,503	\$827	\$9,330	
101182 - Clerk	\$2,739	\$761	\$3,500	
101186 - Treasurer	\$476	\$54	\$530	
101192 - Technology Services	\$17,192	\$462	\$17,654	
101194 - Human Resources	\$13,487	\$2,276	\$15,763	
101195 - Records Management	\$8,896	\$1,109	\$10,005	
101521 - Building Services		\$21,453	\$21,453	
309817 - FD309 Risk Management		\$5,239	\$5,239	
101172 - Finance		\$20,267	\$20,267	
Total allocated additions:	<u>\$124,948</u>	<u>\$56,955</u>	<u>\$181,903</u>	<u>\$181,903</u>
Total to be allocated	<u>\$2,171,333</u>	<u>\$56,955</u>		<u>\$2,228,288</u>

District Attorney
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Investigations</u>	<u>Criminal</u>	<u>Special Victims Investigations</u>	<u>Civil</u>
<u>Wages & Benefits</u>						
SALARIES & WAGES	\$1,306,059	\$116,500	\$35,786	\$721,336	\$84,894	\$347,543
FRINGE BENEFITS	\$596,419	\$53,201	\$16,342	\$329,402	\$38,767	\$158,707
<u>Other Expense and Cost</u>						
SERVICES & SUPPLIES	\$38,593	\$3,442	\$1,057	\$21,315	\$2,509	\$10,270
TRAVEL	\$4,004			\$4,004		
MOTOR POOL EXPENSE	\$3,466		\$1,733	\$1,733		
MEMBERSHIPS	\$6,379			\$3,764		\$2,615
CELLULAR PHONES	\$2,617		\$1,309	\$1,308		
SOFTWARE	\$34,918		\$12,570	\$22,348		
ELECTED OFFICIAL SALARY	\$145,746	\$145,746				
ELECTED OFFICIAL BENEFITS	\$38,821	\$38,821				
WITNESS FEES	\$19,344	\$19,344				
SERV/SUPP GRANTS	\$53,930				\$53,930	
Departmental Expenditures	\$2,250,296	\$377,054	\$68,797	\$1,105,210	\$180,100	\$519,135
<u>Cost Adjustments</u>						
Deductions	(\$203,911)	(\$203,911)				
Additions: 1st						
Other	\$124,948	\$124,948				
Functional Cost	\$2,171,333	\$298,091	\$68,797	\$1,105,210	\$180,100	\$519,135
Reallocate Admin		(\$298,091)	\$10,948	\$175,873	\$28,660	\$82,610
Allocable Costs	\$2,171,333		\$79,745	\$1,281,083	\$208,760	\$601,745
Unallocated	(\$1,569,588)		(\$79,745)	(\$1,281,083)	(\$208,760)	
1st Allocation	\$601,745					\$601,745
Additions: 2nd						
Other	\$56,955	\$56,955				
Functional Cost	\$56,955	\$56,955				
Reallocate Admin		(\$56,955)	\$2,092	\$33,603	\$5,476	\$15,784
Allocable Costs	\$56,955		\$2,092	\$33,603	\$5,476	\$15,784
Unallocated	(\$41,171)		(\$2,092)	(\$33,603)	(\$5,476)	
2nd Allocation	\$15,784					\$15,784
Total allocated	\$617,529					\$617,529

District Attorney
Detail allocation of
Civil

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
County Commissioners	321	12.059 %	\$72,562		\$72,562	\$2,782	\$75,344
Assessor	36	1.352 %	\$8,138		\$8,138	\$312	\$8,450
Recorder	36	1.352 %	\$8,138		\$8,138	\$312	\$8,450
Clerk	62	2.329 %	\$14,015		\$14,015		\$14,015
Treasurer	45	1.690 %	\$10,172		\$10,172		\$10,172
General Services	116	4.358 %	\$26,222		\$26,222		\$26,222
Technology Services	2	0.075 %	\$452		\$452		\$452
Human Resources	264	9.917 %	\$59,677		\$59,677		\$59,677
Sheriff-General Investigation	47	1.766 %	\$10,624		\$10,624	\$407	\$11,031
Animal Care & Services	14	0.526 %	\$3,165		\$3,165	\$121	\$3,286
Juvenile Probation	75	2.817 %	\$16,954		\$16,954	\$650	\$17,604
Community Development Admin	133	4.996 %	\$30,065		\$30,065	\$1,153	\$31,218
Community Development Building Dept	39	1.465 %	\$8,816		\$8,816	\$338	\$9,154
Community Development Planning	98	3.681 %	\$22,153		\$22,153	\$849	\$23,002
Community Development Engineering	98	3.681 %	\$22,153		\$22,153	\$849	\$23,002
Public Works Administration	21	0.789 %	\$4,747		\$4,747	\$182	\$4,929
Building Services	14	0.526 %	\$3,165		\$3,165	\$121	\$3,286
Public Works Utilities	91	3.418 %	\$20,571		\$20,571	\$789	\$21,360
FD210 DC Water District	13	0.488 %	\$2,939		\$2,939	\$113	\$3,052
FD216 Social Services	28	1.052 %	\$6,329		\$6,329	\$243	\$6,572
FD232 Road Operating	35	1.315 %	\$7,912		\$7,912	\$303	\$8,215
FD242 China Spring Youth Camp	42	1.578 %	\$9,494		\$9,494	\$364	\$9,858
FD260 Senior Services Program	2	0.075 %	\$452		\$452	\$17	\$469
FD605 Dc Redevelopment Admin	7	0.263 %	\$1,582		\$1,582	\$61	\$1,643
Sheriff Administration	71	2.667 %	\$16,050		\$16,050	\$615	\$16,665
FD309 Risk Management	105	3.944 %	\$23,735	(\$15,760)	\$7,975	\$910	\$8,885
County Administration	329	12.359 %	\$74,370		\$74,370		\$74,370
Economic Development	71	2.667 %	\$16,050		\$16,050	\$615	\$16,665
GIS/IT Customer Service	23	0.864 %	\$5,199		\$5,199		\$5,199
Clerk-Elections	38	1.427 %	\$8,590		\$8,590	\$329	\$8,919
Court Clerk	21	0.789 %	\$4,747		\$4,747	\$182	\$4,929
District Court 1	7	0.263 %	\$1,582		\$1,582	\$61	\$1,643
District Court II	7	0.263 %	\$1,582		\$1,582	\$61	\$1,643
CASA	58	2.179 %	\$13,111		\$13,111	\$503	\$13,614
DA Child Support	112	4.207 %	\$25,318		\$25,318	\$971	\$26,289
JPO Detention Center	4	0.150 %	\$904		\$904	\$35	\$939
Security	7	0.263 %	\$1,582		\$1,582	\$61	\$1,643
Public Works Engineering	82	3.080 %	\$18,536		\$18,536	\$711	\$19,247
Weed Control	14	0.526 %	\$3,165		\$3,165	\$121	\$3,286
FD222 Law Library	4	0.150 %	\$904		\$904	\$35	\$939
FD319 Cave Rock/Uppaway Water Sys	14	0.526 %	\$3,165		\$3,165	\$121	\$3,286

District Attorney
Detail allocation of
Civil

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD430 Regional Transportation	14	0.526 %	\$3,165		\$3,165	\$121	\$3,286
FD606 Dc Redevelopment Cap Proj	7	0.263 %	\$1,582		\$1,582	\$61	\$1,643
FD204 Airport	35	1.319 %	\$7,911		\$7,911	\$305	\$8,216
Subtotal	<u>2,662</u>	<u>100.000 %</u>	<u>\$601,745</u>	<u>(\$15,760)</u>	<u>\$585,985</u>	<u>\$15,784</u>	<u>\$601,769</u>
Direct Billed				<u>\$15,760</u>	<u>\$15,760</u>		<u>\$15,760</u>
Total	<u>2,662</u>	<u>100.000 %</u>	<u>\$601,745</u>	<u>\$0</u>	<u>\$601,745</u>	<u>\$15,784</u>	<u>\$617,529</u>

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

Source:

District Attorney
Departmental Cost
Allocation Summary

	Total	Civil
General Services	\$26,222	\$26,222
County Administration	\$74,370	\$74,370
GIS/IT Customer Service	\$5,199	\$5,199
Clerk	\$14,015	\$14,015
Treasurer	\$10,172	\$10,172
Technology Services	\$452	\$452
Human Resources	\$59,677	\$59,677
Building Services	\$3,286	\$3,286
FD309 Risk Management	\$8,885	\$8,885
County Commissioners	\$75,344	\$75,344
Economic Development	\$16,665	\$16,665
Assessor	\$8,450	\$8,450
Recorder	\$8,450	\$8,450
Clerk-Elections	\$8,919	\$8,919
Sheriff Administration	\$16,665	\$16,665
Sheriff-General Investigation	\$11,031	\$11,031
Animal Care & Services	\$3,286	\$3,286
Court Clerk	\$4,929	\$4,929
District Court 1	\$1,643	\$1,643
District Court II	\$1,643	\$1,643
CASA	\$13,614	\$13,614
DA Child Support	\$26,289	\$26,289
Juvenile Probation	\$17,604	\$17,604
JPO Detention Center	\$939	\$939
Security	\$1,643	\$1,643
Community Development Admin	\$31,218	\$31,218
Community Development Building Dept	\$9,154	\$9,154
Community Development Planning	\$23,002	\$23,002
Community Development Engineering	\$23,002	\$23,002
Public Works Administration	\$4,929	\$4,929
Public Works Utilities	\$21,360	\$21,360
Public Works Engineering	\$19,247	\$19,247
Weed Control	\$3,286	\$3,286
FD204 Airport	\$8,216	\$8,216
FD210 DC Water District	\$3,052	\$3,052
FD216 Social Services	\$6,572	\$6,572
FD222 Law Library	\$939	\$939
FD232 Road Operating	\$8,215	\$8,215
FD242 China Spring Youth Camp	\$9,858	\$9,858
FD260 Senior Services Program	\$469	\$469
FD319 Cave Rock/Uppaway Water Sys	\$3,286	\$3,286
FD430 Regional Transportation	\$3,286	\$3,286

District Attorney
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Civil</u>
FD605 Dc Redevelopment Admin	\$1,643	\$1,643
FD606 Dc Redevelopment Cap Proj	\$1,643	\$1,643
Subtotal	<u>\$601,769</u>	<u>\$601,769</u>
Direct Billed	\$15,760	\$15,760
Total	<u>\$617,529</u>	<u>\$617,529</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>
	\$891,275			\$891,275
Allocated additions:				
100000 - Building Charge	\$5,193		\$5,193	
101191 - General Services	\$12,427	\$404	\$12,831	
101122 - County Administration	\$6,867	\$1,761	\$8,628	
101152 - GIS/IT Customer Service	\$902	\$88	\$990	
101186 - Treasurer	\$1,678	\$191	\$1,869	
101192 - Technology Services	\$6,680	\$175	\$6,855	
101194 - Human Resources	\$1,612	\$268	\$1,880	
101341 - District Attorney	\$3,165	\$121	\$3,286	
309817 - FD309 Risk Management		\$719	\$719	
101172 - Finance		\$14,146	\$14,146	
Total allocated additions:	<u>\$38,524</u>	<u>\$17,873</u>	<u>\$56,397</u>	<u>\$56,397</u>
Total to be allocated	<u>\$929,799</u>	<u>\$17,873</u>		<u>\$947,672</u>

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

	<u>Total</u>	<u>General & Admin</u>	<u>Building Maintenance</u>	<u>Utilities</u>	<u>Janitorial Services</u>	<u>Jail Supplies</u>
<u>Wages & Benefits</u>						
SALARIES & WAGES	\$164,488		\$164,488			
FRINGE BENEFITS	\$71,486		\$71,486			
<u>Other Expense and Cost</u>						
SERVICES & SUPPLIES	\$212,452		\$212,452			
UTILITIES	\$300,109			\$300,109		
JANITORIAL SERVICES	\$123,210				\$123,210	
INSTITUTIONAL SUPPLIES	\$19,530					\$19,530
Departmental Expenditures	\$891,275		\$448,426	\$300,109	\$123,210	\$19,530
Additions: 1st						
Other	\$38,524	\$38,524				
Functional Cost	\$929,799	\$38,524	\$448,426	\$300,109	\$123,210	\$19,530
Reallocate Admin		(\$38,524)	\$19,383	\$12,972	\$5,326	\$843
Allocable Costs	\$929,799		\$467,809	\$313,081	\$128,536	\$20,373
1st Allocation	\$929,799		\$467,809	\$313,081	\$128,536	\$20,373
Additions: 2nd						
Other	\$17,873	\$17,873				
Functional Cost	\$17,873	\$17,873				
Reallocate Admin		(\$17,873)	\$8,992	\$6,018	\$2,471	\$392
Allocable Costs	\$17,873		\$8,992	\$6,018	\$2,471	\$392
2nd Allocation	\$17,873		\$8,992	\$6,018	\$2,471	\$392
Total allocated	\$947,672		\$476,801	\$319,099	\$131,007	\$20,765

**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	1.064 %	\$4,976		\$4,976	\$108	\$5,084
County Administration	2,414	1.284 %	\$6,006		\$6,006		\$6,006
GIS/IT Customer Service	1,071	0.570 %	\$2,664		\$2,664		\$2,664
Assessor	2,531	1.346 %	\$6,297		\$6,297	\$137	\$6,434
Finance	1,604	0.853 %	\$3,990		\$3,990	\$87	\$4,077
Clerk	3,018	1.605 %	\$7,508		\$7,508		\$7,508
Treasurer	3,019	1.606 %	\$7,511		\$7,511		\$7,511
Telecommunications	1,184	0.630 %	\$2,946		\$2,946	\$64	\$3,010
General Services	1,817	0.966 %	\$4,520		\$4,520		\$4,520
Human Resources	1,838	0.977 %	\$4,573		\$4,573		\$4,573
Records Management	4,800	2.553 %	\$11,942		\$11,942		\$11,942
Sheriff Administration	44,345	23.583 %	\$110,323		\$110,323	\$2,406	\$112,729
Animal Care & Services	3,250	1.728 %	\$8,085		\$8,085	\$176	\$8,261
District Court 1	3,431	1.825 %	\$8,536		\$8,536	\$186	\$8,722
District Court II	3,430	1.824 %	\$8,533		\$8,533	\$186	\$8,719
District Attorney	4,299	2.286 %	\$10,695		\$10,695		\$10,695
Juvenile Probation	2,345	1.247 %	\$5,834		\$5,834	\$127	\$5,961
JPO Detention Center	4,436	2.359 %	\$11,036		\$11,036	\$241	\$11,277
East Fork Justice Court	5,466	2.907 %	\$13,599		\$13,599	\$297	\$13,896
Alternative Sentencing	557	0.296 %	\$1,386		\$1,386	\$30	\$1,416
East Fork Constable	196	0.104 %	\$488		\$488	\$11	\$499
Community Development Admin	6,670	3.547 %	\$16,594		\$16,594	\$362	\$16,956
Public Works Administration	3,900	2.074 %	\$9,703		\$9,703	\$212	\$9,915
CASA	624	0.332 %	\$1,552		\$1,552	\$34	\$1,586
FD255 911 Emergency Svcs	981	0.522 %	\$2,441		\$2,441	\$53	\$2,494
FD232 Road Operating	750	0.399 %	\$1,866		\$1,866	\$41	\$1,907
FD216 Social Services	5,280	2.808 %	\$13,136		\$13,136	\$286	\$13,422
FD234 Library	14,600	7.764 %	\$36,323		\$36,323	\$792	\$37,115
FD202 NV Cooperative Ext	4,000	2.127 %	\$9,951		\$9,951	\$217	\$10,168
All Other	42,482	22.592 %	\$105,689		\$105,689	\$2,304	\$107,993
FD313.829 Vehicle Maintenance	11,700	6.222 %	\$29,106		\$29,106	\$635	\$29,741
Total	188,038	100.000 %	\$467,809		\$467,809	\$8,992	\$476,801

(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 %	\$4,046		\$4,046	\$87	\$4,133
County Administration	2,553	0.855 %	\$2,675		\$2,675		\$2,675
Assessor	4,887	1.636 %	\$5,121		\$5,121	\$110	\$5,231
Finance	1,696	0.568 %	\$1,777		\$1,777	\$38	\$1,815
Clerk	5,827	1.950 %	\$6,106		\$6,106		\$6,106
Treasurer	5,828	1.951 %	\$6,107		\$6,107		\$6,107
General Services	4,531	1.517 %	\$4,748		\$4,748		\$4,748
Human Resources	1,944	0.651 %	\$2,037		\$2,037		\$2,037
Records Management	3,487	1.167 %	\$3,654		\$3,654		\$3,654
Sheriff Administration	82,327	27.555 %	\$86,271		\$86,271	\$1,858	\$88,129
Animal Care & Services	13,296	4.450 %	\$13,933		\$13,933	\$300	\$14,233
District Court 1	5,765	1.930 %	\$6,041		\$6,041	\$130	\$6,171
District Court II	5,765	1.930 %	\$6,041		\$6,041	\$130	\$6,171
District Attorney	7,917	2.650 %	\$8,296		\$8,296		\$8,296
Juvenile Probation	3,941	1.319 %	\$4,130		\$4,130	\$89	\$4,219
JPO Detention Center	11,061	3.702 %	\$11,591		\$11,591	\$250	\$11,841
East Fork Justice Court	11,778	3.942 %	\$12,342		\$12,342	\$266	\$12,608
Alternative Sentencing	936	0.313 %	\$981		\$981	\$21	\$1,002
East Fork Constable	375	0.126 %	\$393		\$393	\$8	\$401
Community Development Admin	7,054	2.361 %	\$7,392		\$7,392	\$159	\$7,551
Public Works Administration	3,291	1.102 %	\$3,449		\$3,449	\$74	\$3,523
CASA	1,049	0.351 %	\$1,099		\$1,099	\$24	\$1,123
FD216 Social Services	1,945	0.651 %	\$2,038		\$2,038	\$44	\$2,082
All Other	107,654	36.031 %	\$112,813		\$112,813	\$2,430	\$115,243
Total	298,768	100.000 %	\$313,081		\$313,081	\$6,018	\$319,099

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

Source:

**Building Services
Detail allocation of
Janitorial Services**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
County Commissioners	1,972	1.674 %	\$2,152		\$2,152	\$48	\$2,200
County Administration	2,998	2.545 %	\$3,271		\$3,271		\$3,271
Assessor	2,496	2.119 %	\$2,723		\$2,723	\$60	\$2,783
Finance	1,992	1.691 %	\$2,173		\$2,173	\$48	\$2,221
Clerk	2,976	2.526 %	\$3,247		\$3,247		\$3,247
Treasurer	2,977	2.527 %	\$3,248		\$3,248		\$3,248
General Services	991	0.841 %	\$1,081		\$1,081		\$1,081
Human Resources	2,283	1.938 %	\$2,491		\$2,491		\$2,491
Records Management	1,350	1.146 %	\$1,473		\$1,473		\$1,473
Sheriff Administration	25,788	21.890 %	\$28,137		\$28,137	\$625	\$28,762
Animal Care & Services	3,684	3.127 %	\$4,020		\$4,020	\$89	\$4,109
District Court 1	1,783	1.514 %	\$1,945		\$1,945	\$43	\$1,988
District Court II	1,784	1.514 %	\$1,947		\$1,947	\$43	\$1,990
District Attorney	2,256	1.915 %	\$2,462		\$2,462		\$2,462
DA Child Support	4,776	4.054 %	\$5,211		\$5,211	\$116	\$5,327
Juvenile Probation	1,219	1.035 %	\$1,330		\$1,330	\$30	\$1,360
JPO Detention Center	2,418	2.053 %	\$2,638		\$2,638	\$59	\$2,697
East Fork Justice Court	2,922	2.480 %	\$3,188		\$3,188	\$71	\$3,259
Alternative Sentencing	290	0.246 %	\$316		\$316	\$7	\$323
East Fork Constable	103	0.087 %	\$112		\$112	\$2	\$114
Community Development Admin	8,284	7.032 %	\$9,039		\$9,039	\$201	\$9,240
CASA	324	0.275 %	\$354		\$354	\$8	\$362
FD255 911 Emergency Svcs	6,075	5.157 %	\$6,628		\$6,628	\$147	\$6,775
FD216 Social Services	425	0.361 %	\$464		\$464	\$10	\$474
FD204 Airport	6,111	5.187 %	\$6,668		\$6,668	\$148	\$6,816
All Other	29,528	25.066 %	\$32,218		\$32,218	\$716	\$32,934
Total	117,805	100.000 %	\$128,536		\$128,536	\$2,471	\$131,007

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

Source:

**Building Services
Detail allocation of
Jail Supplies**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Sheriff Jail	1	100.000 %	\$20,373		\$20,373	\$392	\$20,765
Total	1	100.000 %	\$20,373		\$20,373	\$392	\$20,765

(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	\$10,349	\$4,520	\$4,748	\$1,081	
County Administration	\$11,952	\$6,006	\$2,675	\$3,271	
GIS/IT Customer Service	\$2,664	\$2,664			
Clerk	\$16,861	\$7,508	\$6,106	\$3,247	
Treasurer	\$16,866	\$7,511	\$6,107	\$3,248	
Human Resources	\$9,101	\$4,573	\$2,037	\$2,491	
Records Management	\$17,069	\$11,942	\$3,654	\$1,473	
District Attorney	\$21,453	\$10,695	\$8,296	\$2,462	
Finance	\$8,113	\$4,077	\$1,815	\$2,221	
County Commissioners	\$11,417	\$5,084	\$4,133	\$2,200	
Assessor	\$14,448	\$6,434	\$5,231	\$2,783	
Telecommunications	\$3,010	\$3,010			
Sheriff Administration	\$229,620	\$112,729	\$88,129	\$28,762	
Sheriff Jail	\$20,765				\$20,765
Animal Care & Services	\$26,603	\$8,261	\$14,233	\$4,109	
District Court 1	\$16,881	\$8,722	\$6,171	\$1,988	
District Court II	\$16,880	\$8,719	\$6,171	\$1,990	
CASA	\$3,071	\$1,586	\$1,123	\$362	
DA Child Support	\$5,327			\$5,327	
Juvenile Probation	\$11,540	\$5,961	\$4,219	\$1,360	
JPO Detention Center	\$25,815	\$11,277	\$11,841	\$2,697	
East Fork Justice Court	\$29,763	\$13,896	\$12,608	\$3,259	
Alternative Sentencing	\$2,741	\$1,416	\$1,002	\$323	
East Fork Constable	\$1,014	\$499	\$401	\$114	
Community Development Admin	\$33,747	\$16,956	\$7,551	\$9,240	
Public Works Administration	\$13,438	\$9,915	\$3,523		
FD202 NV Cooperative Ext	\$10,168	\$10,168			
FD204 Airport	\$6,816			\$6,816	
FD216 Social Services	\$15,978	\$13,422	\$2,082	\$474	
FD232 Road Operating	\$1,907	\$1,907			
FD234 Library	\$37,115	\$37,115			
FD255 911 Emergency Svcs	\$9,269	\$2,494		\$6,775	
FD313.829 Vehicle Maintenance	\$29,741	\$29,741			
All Other	\$256,170	\$107,993	\$115,243	\$32,934	
Total	\$947,672	\$476,801	\$319,099	\$131,007	\$20,765

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$2,597,105			\$2,597,105
Allocated additions:				
101122 - County Administration	\$16,609	\$4,173	\$20,782	
101186 - Treasurer	\$6,975	\$1,507	\$8,482	
101192 - Technology Services	\$1,690	\$44	\$1,734	
101194 - Human Resources	\$425	\$71	\$496	
101341 - District Attorney	\$7,975	\$910	\$8,885	
101172 - Finance		\$18,508	\$18,508	
Total allocated additions:	<u>\$33,674</u>	<u>\$25,213</u>	<u>\$58,887</u>	<u>\$58,887</u>
Total to be allocated	<u>\$2,630,779</u>	<u>\$25,213</u>		<u>\$2,655,992</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>
<u>Wages & Benefits</u>				
SALARIES & WAGES	\$50,409		\$50,409	
FRINGE BENEFITS	\$21,209		\$21,209	
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$100,741		\$100,741	
UNEMPLOYMENT INS LIABILITY	\$42,899			\$42,899
WORKER'S COMP PACT	\$663,427			\$663,427
DEDUCTIBLE	\$1,306,379			\$1,306,379
Departmental Expenditures	\$283,105			\$283,105
	<u>\$128,936</u>			<u>\$128,936</u>
	\$2,597,105		\$172,359	\$2,424,746
Additions: 1st				
Other	\$33,674	\$33,674		
Functional Cost	<u>\$2,630,779</u>	<u>\$33,674</u>	<u>\$172,359</u>	<u>\$2,424,746</u>
Reallocate Admin		(\$33,674)	\$2,235	\$31,439
Allocable Costs	<u>\$2,630,779</u>		<u>\$174,594</u>	<u>\$2,456,185</u>
Unallocated	(\$2,456,185)			(\$2,456,185)
1st Allocation	<u>\$174,594</u>		<u>\$174,594</u>	
Additions: 2nd				
Other	\$25,213	\$25,213		
Functional Cost	<u>\$25,213</u>	<u>\$25,213</u>		
Reallocate Admin		(\$25,213)	\$1,673	\$23,540
Allocable Costs	<u>\$25,213</u>		<u>\$1,673</u>	<u>\$23,540</u>
Unallocated	(\$23,540)			(\$23,540)
2nd Allocation	<u>\$1,673</u>		<u>\$1,673</u>	
Total allocated	<u>\$176,267</u>		<u>\$176,267</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	1.483 %	\$2,590		\$2,590	\$28	\$2,618
Treasurer	538	0.887 %	\$1,548		\$1,548		\$1,548
Court Clerk	495	0.816 %	\$1,424		\$1,424	\$15	\$1,439
Tahoe General Services	315	0.519 %	\$906		\$906	\$10	\$916
East Fork Justice Court	648	1.068 %	\$1,864		\$1,864	\$20	\$1,884
Tahoe Justice Court	500	0.824 %	\$1,439		\$1,439	\$15	\$1,454
District Attorney	1,821	3.001 %	\$5,239		\$5,239		\$5,239
DA Child Support	425	0.700 %	\$1,223		\$1,223	\$13	\$1,236
District Court 1	200	0.330 %	\$575		\$575	\$6	\$581
District Court II	200	0.330 %	\$575		\$575	\$6	\$581
CASA	175	0.288 %	\$504		\$504	\$5	\$509
Juvenile Probation	1,000	1.648 %	\$2,877		\$2,877	\$31	\$2,908
JPO Detention Center	548	0.903 %	\$1,577		\$1,577	\$17	\$1,594
East Fork Constable	385	0.634 %	\$1,108		\$1,108	\$12	\$1,120
Records Management	200	0.330 %	\$575		\$575		\$575
Recorder	550	0.906 %	\$1,582		\$1,582	\$17	\$1,599
Sheriff Administration	12,255	20.196 %	\$35,261		\$35,261	\$375	\$35,636
County Administration	585	0.964 %	\$1,683		\$1,683		\$1,683
Finance	890	1.467 %	\$2,561		\$2,561	\$27	\$2,588
Human Resources	435	0.717 %	\$1,252		\$1,252		\$1,252
Community Development Admin	400	0.659 %	\$1,151		\$1,151	\$12	\$1,163
Community Development Building Dept	700	1.154 %	\$2,014		\$2,014	\$21	\$2,035
Community Development Planning	600	0.989 %	\$1,726		\$1,726	\$18	\$1,744
Community Development Engineering	525	0.865 %	\$1,511		\$1,511	\$16	\$1,527
GIS/IT Customer Service	900	1.483 %	\$2,590		\$2,590		\$2,590
Technology Services	745	1.228 %	\$2,144		\$2,144		\$2,144
FD255 911 Emergency Svcs	2,003	3.301 %	\$5,763		\$5,763	\$61	\$5,824
Weed Control	550	0.906 %	\$1,582		\$1,582	\$17	\$1,599
FD202 NV Cooperative Ext	153	0.252 %	\$440		\$440	\$5	\$445
FD216 Social Services	935	1.541 %	\$2,690		\$2,690	\$29	\$2,719
FD242 China Spring Youth Camp	4,500	7.416 %	\$12,948		\$12,948	\$138	\$13,086
FD260 Senior Services Program	1,935	3.189 %	\$5,567		\$5,567	\$59	\$5,626
FD313.821 Vehicle Replacement	48	0.079 %	\$138		\$138	\$1	\$139
FD325 Sewer Utility	522	0.860 %	\$1,502		\$1,502	\$16	\$1,518
FD430 Regional Transportation	150	0.247 %	\$432		\$432	\$5	\$437
FD650 East Fork Fire	7,300	12.030 %	\$21,004	(\$15,917)	\$5,087	\$223	\$5,310
FD610 Gardnerville Town	800	1.318 %	\$2,302		\$2,302	\$24	\$2,326
FD620 Genoa Town	208	0.343 %	\$598		\$598	\$6	\$604
FD630 Minden Town	961	1.584 %	\$2,765		\$2,765	\$29	\$2,794
Clerk	324	0.534 %	\$932		\$932		\$932
Economic Development	100	0.165 %	\$288		\$288	\$3	\$291

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>
General Services	143	0.236 %	\$411		\$411		\$411
Animal Care & Services	415	0.684 %	\$1,194		\$1,194	\$13	\$1,207
FD234 Parks Operations	715	1.178 %	\$2,057		\$2,057	\$22	\$2,079
FD234 Rec Temp & Seasonal	1,305	2.151 %	\$3,755		\$3,755	\$40	\$3,795
FD234 Parks Temp & Seasonal	580	0.956 %	\$1,669		\$1,669	\$18	\$1,687
FD234 Recreation	493	0.812 %	\$1,418		\$1,418	\$15	\$1,433
FD234 Kahle Community Center	1,008	1.661 %	\$2,900		\$2,900	\$31	\$2,931
Alternative Sentencing	495	0.816 %	\$1,424		\$1,424	\$15	\$1,439
Security	270	0.445 %	\$777		\$777	\$8	\$785
FD234 Library	1,498	2.469 %	\$4,310		\$4,310	\$46	\$4,356
Building Services	250	0.412 %	\$719		\$719		\$719
FD324 Regional Water Fund	53	0.087 %	\$152		\$152	\$2	\$154
FD326 Carson Valley Water Utility	877	1.445 %	\$2,523		\$2,523	\$27	\$2,550
FD313.829 Vehicle Maintenance	561	0.925 %	\$1,614		\$1,614	\$17	\$1,631
Public Works Engineering	10	0.016 %	\$29		\$29		\$29
FD236 Tahoe/Douglas Trans Dist	14	0.023 %	\$40		\$40		\$40
FD605 Dc Redevelopment Admin	34	0.056 %	\$98		\$98	\$1	\$99
Court Computer System	100	0.165 %	\$288		\$288	\$3	\$291
FD234 Gym & Fitness	344	0.567 %	\$990		\$990	\$11	\$1,001
FD234 Community/Mtg Rm	502	0.827 %	\$1,444		\$1,444	\$15	\$1,459
Public Works Roads	965	1.590 %	\$2,777		\$2,777	\$29	\$2,806
FD210 DC Water District	55	0.091 %	\$158		\$158	\$2	\$160
FD211 Solid Waste Management	55	0.091 %	\$158		\$158	\$2	\$160
FD611 Gardnerville Health & San	675	1.112 %	\$1,942		\$1,942	\$21	\$1,963
FD639 Minden Wholesale Water Utly	370	0.610 %	\$1,065		\$1,065	\$11	\$1,076
FD640 Minden Town Water	260	0.428 %	\$748		\$748	\$8	\$756
FD635 Minden Trash	395	0.651 %	\$1,137		\$1,137	\$12	\$1,149
Project Management	100	0.165 %	\$288		\$288	\$3	\$291
Judicial Services	200	0.330 %	\$575		\$575	\$6	\$581
FD327-316 LT Wtr Util-Zephyr	188	0.310 %	\$541		\$541	\$6	\$547
FD327-319 LT Wtr Util-Cave Rock	196	0.323 %	\$564		\$564	\$6	\$570
FD327-320 LT Wtr Util-Skyland	131	0.214 %	\$379		\$379	\$3	\$382
Subtotal	60,681	100.000 %	\$174,594	(\$15,917)	\$158,677	\$1,673	\$160,350
Direct Billed				\$15,917	\$15,917		\$15,917
Total	60,681	100.000 %	\$174,594	\$0	\$174,594	\$1,673	\$176,267

(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	\$411	\$411
County Administration	\$1,683	\$1,683
GIS/IT Customer Service	\$2,590	\$2,590
Clerk	\$932	\$932
Treasurer	\$1,548	\$1,548
Technology Services	\$2,144	\$2,144
Human Resources	\$1,252	\$1,252
Records Management	\$575	\$575
District Attorney	\$5,239	\$5,239
Building Services	\$719	\$719
Finance	\$2,588	\$2,588
Project Management	\$291	\$291
Economic Development	\$291	\$291
Assessor	\$2,618	\$2,618
Recorder	\$1,599	\$1,599
Tahoe General Services	\$916	\$916
Sheriff Administration	\$35,636	\$35,636
Animal Care & Services	\$1,207	\$1,207
Court Clerk	\$1,439	\$1,439
Judicial Services	\$581	\$581
District Court 1	\$581	\$581
District Court II	\$581	\$581
CASA	\$509	\$509
DA Child Support	\$1,236	\$1,236
Juvenile Probation	\$2,908	\$2,908
JPO Detention Center	\$1,594	\$1,594
Court Computer System	\$291	\$291
East Fork Justice Court	\$1,884	\$1,884
Tahoe Justice Court	\$1,454	\$1,454
Alternative Sentencing	\$1,439	\$1,439
East Fork Constable	\$1,120	\$1,120
Security	\$785	\$785
Community Development Admin	\$1,163	\$1,163
Community Development Building Dept	\$2,035	\$2,035
Community Development Planning	\$1,744	\$1,744
Community Development Engineering	\$1,527	\$1,527
Public Works Roads	\$2,806	\$2,806
Public Works Engineering	\$29	\$29
Weed Control	\$1,599	\$1,599
FD202 NV Cooperative Ext	\$445	\$445
FD210 DC Water District	\$160	\$160

FD309 Risk Management
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Insurance Administration</u>
FD211 Solid Waste Management	\$160	\$160
FD216 Social Services	\$2,719	\$2,719
FD234 Library	\$4,356	\$4,356
FD234 Parks Operations	\$2,079	\$2,079
FD234 Parks Temp & Seasonal	\$1,687	\$1,687
FD234 Recreation	\$1,433	\$1,433
FD234 Rec Temp & Seasonal	\$3,795	\$3,795
FD234 Kahle Community Center	\$2,931	\$2,931
FD234 Gym & Fitness	\$1,001	\$1,001
FD234 Community/Mtg Rm	\$1,459	\$1,459
FD236 Tahoe/Douglas Trans Dist	\$40	\$40
FD242 China Spring Youth Camp	\$13,086	\$13,086
FD255 911 Emergency Svcs	\$5,824	\$5,824
FD260 Senior Services Program	\$5,626	\$5,626
FD313.821 Vehicle Replacement	\$139	\$139
FD313.829 Vehicle Maintenance	\$1,631	\$1,631
FD324 Regional Water Fund	\$154	\$154
FD325 Sewer Utility	\$1,518	\$1,518
FD326 Carson Valley Water Utility	\$2,550	\$2,550
FD327-316 LT Wtr Util-Zephyr	\$547	\$547
FD327-319 LT Wtr Util-Cave Rock	\$570	\$570
FD327-320 LT Wtr Util-Skyland	\$382	\$382
FD430 Regional Transportation	\$437	\$437
FD605 Dc Redevelopment Admin	\$99	\$99
FD610 Gardnerville Town	\$2,326	\$2,326
FD611 Gardnerville Health & San	\$1,963	\$1,963
FD620 Genoa Town	\$604	\$604
FD630 Minden Town	\$2,794	\$2,794
FD635 Minden Trash	\$1,149	\$1,149
FD639 Minden Wholesale Water Utly	\$1,076	\$1,076
FD640 Minden Town Water	\$756	\$756
FD650 East Fork Fire	\$5,310	\$5,310
Subtotal	\$160,350	\$160,350
Direct Billed	\$15,917	\$15,917
Total	\$176,267	\$176,267

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:

Mahoney
Associates Consulting, LLC
Specializing in Cost Plans & Government Finance

Finance
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$802,585			\$802,585
Allocated additions:				
100000 - Building Charge	\$7,470		\$7,470	
100001 - Equipment Charge	\$63,885		\$63,885	
101191 - General Services	\$8,678	\$281	\$8,959	
101122 - County Administration	\$134,279	\$36,407	\$170,686	
101152 - GIS/IT Customer Service	\$902	\$88	\$990	
101182 - Clerk	\$5,705	\$1,585	\$7,290	
101186 - Treasurer	\$184	\$21	\$205	
101192 - Technology Services	\$112,416	\$627	\$113,043	
101194 - Human Resources	\$7,583	\$1,265	\$8,848	
101195 - Records Management	\$6,966	\$929	\$7,895	
101521 - Building Services	\$7,940	\$173	\$8,113	
309817 - FD309 Risk Management	\$2,561	\$27	\$2,588	
Total allocated additions:	<u>\$358,569</u>	<u>\$41,403</u>	<u>\$399,972</u>	<u>\$399,972</u>
Total to be allocated	<u>\$1,161,154</u>	<u>\$41,403</u>		<u>\$1,202,557</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	\$421,528		\$47,136	\$94,694	\$124,376	\$64,085	\$12,058	\$23,062	\$10,372	\$8,011
FRINGE BENEFITS	\$192,955		\$21,577	\$43,346	\$56,933	\$29,335	\$5,520	\$10,557	\$4,748	\$3,667
<u>Other Expense and Cost</u>										
SERVICES & SUPPLIES	\$188,102		\$21,034	\$42,256	\$55,501	\$28,597	\$5,381	\$10,291	\$4,628	\$3,575
Departmental Expenditures	\$802,585		\$89,747	\$180,296	\$236,810	\$122,017	\$22,959	\$43,910	\$19,748	\$15,253
Additions: 1st										
County Administration	\$124,580		\$31,145	\$37,374	\$6,229	\$12,458	\$2,492	\$2,492	\$24,916	\$2,492
Other	\$233,989	\$233,989								
Functional Cost	\$1,161,154	\$233,989	\$120,892	\$217,670	\$243,039	\$134,475	\$25,451	\$46,402	\$44,664	\$17,745
Reallocate Admin		(\$233,989)	\$26,165	\$52,564	\$69,041	\$35,573	\$6,694	\$12,802	\$5,757	\$4,447
Allocable Costs	\$1,161,154		\$147,057	\$270,234	\$312,080	\$170,048	\$32,145	\$59,204	\$50,421	\$22,192
1st Allocation	\$1,161,154		\$147,057	\$270,234	\$312,080	\$170,048	\$32,145	\$59,204	\$50,421	\$22,192
Additions: 2nd										
County Administration	\$33,833		\$8,458	\$10,150	\$1,692	\$3,383	\$677	\$677	\$6,767	\$677
Other	\$7,570	\$7,570								
Functional Cost	\$41,403	\$7,570	\$8,458	\$10,150	\$1,692	\$3,383	\$677	\$677	\$6,767	\$677
Reallocate Admin		(\$7,570)	\$846	\$1,701	\$2,234	\$1,151	\$217	\$414	\$186	\$144
Allocable Costs	\$41,403		\$9,304	\$11,851	\$3,926	\$4,534	\$894	\$1,091	\$6,953	\$821
2nd Allocation	\$41,403		\$9,304	\$11,851	\$3,926	\$4,534	\$894	\$1,091	\$6,953	\$821
Total allocated	\$1,202,557		\$156,361	\$282,085	\$316,006	\$174,582	\$33,039	\$60,295	\$57,374	\$23,013

Finance
Schedule of costs to be
allocated by function

	<u>Strategic Planning Support</u>	<u>Public Works</u>
<u>Wages & Benefits</u>		
SALARIES & WAGES	\$15,515	\$22,219
FRINGE BENEFITS	\$7,102	\$10,170
<u>Other Expense and Cost</u>		
SERVICES & SUPPLIES	\$6,924	\$9,915
Departmental Expenditures	\$29,541	\$42,304
Additions: 1st		
County Administration	\$4,982	
Other		
Functional Cost	\$34,523	\$42,304
Reallocate Admin	\$8,613	\$12,333
Allocable Costs	\$43,136	\$54,637
1st Allocation	\$43,136	\$54,637
Additions: 2nd		
County Administration	\$1,352	
Other		
Functional Cost	\$1,352	
Reallocate Admin	\$279	\$398
Allocable Costs	\$1,631	\$398
2nd Allocation	\$1,631	\$398
Total allocated	\$44,767	\$55,035

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	1,247,037	1.306 %	\$1,921		\$1,921		\$1,921
Economic Development	296,089	0.310 %	\$456		\$456	\$34	\$490
GIS/IT Customer Service	902,031	0.945 %	\$1,389		\$1,389		\$1,389
Assessor	801,531	0.839 %	\$1,234		\$1,234	\$91	\$1,325
Recorder	464,705	0.487 %	\$716		\$716	\$53	\$769
County Commissioners	491,110	0.514 %	\$756		\$756	\$56	\$812
Clerk-Elections	107,419	0.113 %	\$165		\$165	\$12	\$177
Tahoe General Services	271,447	0.284 %	\$418		\$418	\$31	\$449
Treasurer	589,114	0.617 %	\$907		\$907		\$907
Telecommunications	65,040	0.068 %	\$100		\$100	\$7	\$107
General Services	1,821,089	1.907 %	\$2,805		\$2,805		\$2,805
Technology Services	1,363,505	1.428 %	\$2,100		\$2,100		\$2,100
Human Resources	602,554	0.631 %	\$928		\$928		\$928
Records Management	166,443	0.174 %	\$256		\$256		\$256
Sheriff Administration	1,085,178	1.137 %	\$1,671		\$1,671	\$123	\$1,794
Sheriff Administration Services	1,311,996	1.374 %	\$2,021		\$2,021	\$149	\$2,170
Sheriff Jail	4,052,841	4.245 %	\$6,242		\$6,242	\$459	\$6,701
Sheriff-General Investigation	1,684,757	1.764 %	\$2,595		\$2,595	\$191	\$2,786
Sheriff Patrol/Traffic	642,103	0.672 %	\$989		\$989	\$73	\$1,062
Sheriff Vehicles	625,538	0.655 %	\$963		\$963	\$71	\$1,034
Sheriff Coroner	102,500	0.107 %	\$158		\$158	\$12	\$170
Sheriff Operations/Patrol	5,330,855	5.583 %	\$8,210		\$8,210	\$604	\$8,814
Tri-Net	133,855	0.140 %	\$206		\$206	\$15	\$221
Animal Care & Services	330,157	0.346 %	\$508		\$508	\$37	\$545
Court Clerk	327,311	0.343 %	\$504		\$504	\$37	\$541
District Court 1	279,417	0.293 %	\$430		\$430	\$32	\$462
District Court II	305,140	0.320 %	\$470		\$470	\$35	\$505
CASA	143,941	0.151 %	\$222		\$222	\$16	\$238
SAFE	105,312	0.110 %	\$162		\$162	\$12	\$174
Public Guardian Administration	141,014	0.148 %	\$217		\$217	\$16	\$233
Bailiff	314,059	0.329 %	\$484		\$484	\$36	\$520
District Attorney	2,282,544	2.391 %	\$3,515		\$3,515		\$3,515
DA Child Support	328,988	0.345 %	\$507		\$507	\$37	\$544
Public Defender	828,334	0.868 %	\$1,276		\$1,276	\$94	\$1,370
Juvenile Probation	1,243,149	1.302 %	\$1,915		\$1,915	\$141	\$2,056
JPO Detention Center	471,123	0.493 %	\$726		\$726	\$53	\$779
Court Computer System	292,507	0.306 %	\$451		\$451	\$33	\$484
East Fork Justice Court	587,607	0.615 %	\$905		\$905	\$67	\$972
Tahoe Justice Court	488,651	0.512 %	\$753		\$753	\$55	\$808
Alternative Sentencing	597,995	0.626 %	\$921		\$921	\$68	\$989
East Fork Constable	157,124	0.165 %	\$242		\$242	\$18	\$260

Finance
Detail allocation of
Accounting & Financial Reporting

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Tahoe Constable	164,518	0.172 %	\$253		\$253	\$19	\$272
Security	132,291	0.139 %	\$204		\$204	\$15	\$219
Community Development Admin	455,869	0.477 %	\$702		\$702	\$52	\$754
Community Development Building Dept	594,636	0.623 %	\$916		\$916	\$67	\$983
Community Development Planning	472,601	0.495 %	\$728		\$728	\$54	\$782
Community Development Engineering	591,056	0.619 %	\$910		\$910	\$67	\$977
Building Services	908,781	0.952 %	\$1,400		\$1,400		\$1,400
Weed Control	691,807	0.725 %	\$1,065		\$1,065	\$78	\$1,143
FD202 NV Cooperative Ext	311,576	0.326 %	\$480		\$480	\$35	\$515
FD204 Airport	1,151,917	1.206 %	\$1,774		\$1,774	\$130	\$1,904
FD210 DC Water District	63,743	0.067 %	\$98		\$98	\$7	\$105
FD211 Solid Waste Management	366,243	0.384 %	\$564		\$564	\$41	\$605
FD215 Medical Asst to Indigents	1,049,583	1.099 %	\$1,617		\$1,617	\$119	\$1,736
FD216 Social Services	2,182,735	2.286 %	\$3,362		\$3,362	\$247	\$3,609
FD222 Law Library	71,913	0.075 %	\$111		\$111	\$8	\$119
FD232 Road Operating	1,826,419	1.913 %	\$2,813		\$2,813	\$207	\$3,020
FD234 Room Tax Admin	560,338	0.587 %	\$863		\$863	\$63	\$926
FD236 Tahoe/Douglas Trans Dist	156,743	0.164 %	\$241		\$241	\$18	\$259
FD240 Justice Court Admin Assess	76,893	0.081 %	\$118		\$118	\$9	\$127
FD242 China Spring Youth Camp	4,700,531	4.923 %	\$7,240		\$7,240	\$532	\$7,772
FD245 Erosion Control TRPA	311,594	0.326 %	\$480		\$480	\$35	\$515
FD255 911 Emergency Svcs	2,173,748	2.277 %	\$3,348		\$3,348	\$246	\$3,594
FD260 Senior Services Program	2,175,335	2.278 %	\$3,350		\$3,350	\$246	\$3,596
FD310 Self Insurance Dental	436,051	0.457 %	\$672		\$672	\$49	\$721
FD313.821 Vehicle Replacement	277,726	0.291 %	\$428		\$428	\$31	\$459
FD315 Ridgeview Water System	20						
FD325 Sewer Utility	1,369,809	1.435 %	\$2,110		\$2,110	\$155	\$2,265
FD405 Ad Val Capital Projects	91,641	0.096 %	\$141		\$141	\$10	\$151
FD410 County Construction	1,417,212	1.484 %	\$2,183		\$2,183	\$160	\$2,343
FD430 Regional Transportation	1,368,710	1.433 %	\$2,108		\$2,108	\$155	\$2,263
FD541 Co Debt/Other Resources	224,792	0.235 %	\$346		\$346	\$25	\$371
FD605 Dc Redevelopment Admin	137,607	0.144 %	\$212		\$212	\$16	\$228
FD610 Gardnerville Town	1,309,813	1.372 %	\$2,017		\$2,017	\$148	\$2,165
FD611 Gardnerville Health & San	923,397	0.967 %	\$1,422		\$1,422	\$105	\$1,527
FD620 Genoa Town	506,139	0.530 %	\$780		\$780	\$57	\$837
FD630 Minden Town	1,956,986	2.050 %	\$3,014		\$3,014	\$222	\$3,236
FD635 Minden Trash	621,494	0.651 %	\$957		\$957	\$70	\$1,027
FD639 Minden Wholesale Water Utly	949,429	0.994 %	\$1,462		\$1,462	\$107	\$1,569
FD640 Minden Town Water	796,231	0.834 %	\$1,226		\$1,226	\$90	\$1,316
FD650 East Fork Fire	12,241,243	12.821 %	\$18,854		\$18,854	\$1,386	\$20,240
FD234 Library	1,499,453	1.570 %	\$2,309		\$2,309	\$170	\$2,479

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 Parks Operations	1,278,131	1.339 %	\$1,969		\$1,969	\$145	\$2,114
FD234 Parks Temp & Seasonal	241,810	0.253 %	\$372		\$372	\$27	\$399
FD234 Recreation	763,486	0.800 %	\$1,176		\$1,176	\$86	\$1,262
FD234 Rec Temp & Seasonal	398,309	0.417 %	\$613		\$613	\$45	\$658
FD234 Kahle Community Center Clerk	728,096	0.763 %	\$1,121		\$1,121	\$82	\$1,203
FD309 Risk Management	429,917	0.450 %	\$662		\$662		\$662
FD244 Western NV Regional Youth	2,992,004	3.134 %	\$4,608		\$4,608		\$4,608
Sheriff Records	57,666	0.060 %	\$89		\$89	\$7	\$96
Sheriff Cops Grant	481,759	0.505 %	\$742		\$742	\$55	\$797
Sheriff Grants	220,742	0.231 %	\$340		\$340	\$25	\$365
Public Works Engineering	117,971	0.124 %	\$182		\$182	\$13	\$195
FD324 Regional Water Fund	15,748	0.016 %	\$24		\$24	\$2	\$26
FD651 Effph Emergency Fund	1,048,394	1.098 %	\$1,615		\$1,615	\$119	\$1,734
FD885 Mosquito District	90,000	0.094 %	\$139		\$139	\$10	\$149
FD326 Carson Valley Water Utility	573,270	0.600 %	\$883		\$883	\$65	\$948
FD313.829 Vehicle Maintenance	1,566,643	1.641 %	\$2,413		\$2,413	\$177	\$2,590
FD636 Minden Cap Equip	1,224,984	1.283 %	\$1,887		\$1,887	\$139	\$2,026
FD212 Landscape Maint Dist	70,000	0.073 %	\$108		\$108	\$8	\$116
FD234 Community/Mtg Rm	25,526	0.027 %	\$39		\$39	\$3	\$42
FD235 Library Gift Fund	483,077	0.506 %	\$744		\$744	\$55	\$799
FD327-316 LT Wtr Util-Zephyr	91,022	0.095 %	\$140		\$140	\$10	\$150
FD606 Dc Redevelopment Cap Proj	336,679	0.353 %	\$519		\$519	\$38	\$557
FD657 Eff Debt Service	91						
FD234 Gym & Fitness	2,270	0.002 %	\$3		\$3		\$3
FD327-319 LT Wtr Util-Cave Rock	429,940	0.450 %	\$662		\$662	\$49	\$711
FD327-320 LT Wtr Util-Skyland	441,807	0.463 %	\$680		\$680	\$50	\$730
Project Management	250,862	0.263 %	\$386		\$386	\$28	\$414
Judicial Services	126,820	0.133 %	\$195		\$195	\$14	\$209
Public Administrator	240,286	0.252 %	\$370		\$370	\$27	\$397
FD420 Park Resident Const Tax	19,369	0.020 %	\$30		\$30	\$2	\$32
All Other	2,855	0.003 %	\$4		\$4		\$4
Total	95,481,314	100.000 %	\$147,057		\$147,057	\$9,304	\$156,361

(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	1,247,037	1.306 %	\$3,529		\$3,529		\$3,529
Economic Development	296,089	0.310 %	\$838		\$838	\$43	\$881
GIS/IT Customer Service	902,031	0.945 %	\$2,553		\$2,553		\$2,553
Assessor	801,531	0.839 %	\$2,269		\$2,269	\$116	\$2,385
Recorder	464,705	0.487 %	\$1,315		\$1,315	\$67	\$1,382
County Commissioners	491,110	0.514 %	\$1,390		\$1,390	\$71	\$1,461
Clerk-Elections	107,419	0.113 %	\$304		\$304	\$15	\$319
Tahoe General Services	271,447	0.284 %	\$768		\$768	\$39	\$807
Treasurer	589,114	0.617 %	\$1,667		\$1,667		\$1,667
Telecommunications	65,040	0.068 %	\$184		\$184	\$9	\$193
General Services	1,821,089	1.907 %	\$5,154		\$5,154		\$5,154
Technology Services	1,363,505	1.428 %	\$3,859		\$3,859		\$3,859
Human Resources	602,554	0.631 %	\$1,705		\$1,705		\$1,705
Records Management	166,443	0.174 %	\$471		\$471		\$471
Sheriff Administration	1,085,178	1.137 %	\$3,071		\$3,071	\$156	\$3,227
Sheriff Administration Services	1,311,996	1.374 %	\$3,713		\$3,713	\$189	\$3,902
Sheriff Jail	4,052,841	4.245 %	\$11,470		\$11,470	\$584	\$12,054
Sheriff-General Investigation	1,684,757	1.764 %	\$4,768		\$4,768	\$243	\$5,011
Sheriff Patrol/Traffic	642,103	0.672 %	\$1,817		\$1,817	\$93	\$1,910
Sheriff Vehicles	625,538	0.655 %	\$1,770		\$1,770	\$90	\$1,860
Sheriff Coroner	102,500	0.107 %	\$290		\$290	\$15	\$305
Sheriff Operations/Patrol	5,330,855	5.583 %	\$15,088		\$15,088	\$769	\$15,857
Tri-Net	133,855	0.140 %	\$379		\$379	\$19	\$398
Animal Care & Services	330,157	0.346 %	\$934		\$934	\$48	\$982
Court Clerk	327,311	0.343 %	\$926		\$926	\$47	\$973
District Court 1	279,417	0.293 %	\$791		\$791	\$40	\$831
District Court II	305,140	0.320 %	\$864		\$864	\$44	\$908
CASA	143,941	0.151 %	\$407		\$407	\$21	\$428
SAFE	105,312	0.110 %	\$298		\$298	\$15	\$313
Public Guardian Administration	141,014	0.148 %	\$399		\$399	\$20	\$419
Bailiff	314,059	0.329 %	\$889		\$889	\$45	\$934
District Attorney	2,282,544	2.391 %	\$6,460		\$6,460		\$6,460
DA Child Support	328,988	0.345 %	\$931		\$931	\$47	\$978
Public Defender	828,334	0.868 %	\$2,344		\$2,344	\$119	\$2,463
Juvenile Probation	1,243,149	1.302 %	\$3,518		\$3,518	\$179	\$3,697
JPO Detention Center	471,123	0.493 %	\$1,333		\$1,333	\$68	\$1,401
Court Computer System	292,507	0.306 %	\$828		\$828	\$42	\$870
East Fork Justice Court	587,607	0.615 %	\$1,663		\$1,663	\$85	\$1,748
Tahoe Justice Court	488,651	0.512 %	\$1,383		\$1,383	\$70	\$1,453
Alternative Sentencing	597,995	0.626 %	\$1,692		\$1,692	\$86	\$1,778
East Fork Constable	157,124	0.165 %	\$445		\$445	\$23	\$468

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	164,518	0.172 %	\$466		\$466	\$24	\$490
Security	132,291	0.139 %	\$374		\$374	\$19	\$393
Community Development Admin	455,869	0.477 %	\$1,290		\$1,290	\$66	\$1,356
Community Development Building Dept	594,636	0.623 %	\$1,683		\$1,683	\$86	\$1,769
Community Development Planning	472,601	0.495 %	\$1,338		\$1,338	\$68	\$1,406
Community Development Engineering	591,056	0.619 %	\$1,673		\$1,673	\$85	\$1,758
Building Services	908,781	0.952 %	\$2,572		\$2,572		\$2,572
Weed Control	691,807	0.725 %	\$1,958		\$1,958	\$100	\$2,058
FD202 NV Cooperative Ext	311,576	0.326 %	\$882		\$882	\$45	\$927
FD204 Airport	1,151,917	1.206 %	\$3,260		\$3,260	\$166	\$3,426
FD210 DC Water District	63,743	0.067 %	\$180		\$180	\$9	\$189
FD211 Solid Waste Management	366,243	0.384 %	\$1,037		\$1,037	\$53	\$1,090
FD215 Medical Asst to Indigents	1,049,583	1.099 %	\$2,971		\$2,971	\$151	\$3,122
FD216 Social Services	2,182,735	2.286 %	\$6,178		\$6,178	\$315	\$6,493
FD222 Law Library	71,913	0.075 %	\$204		\$204	\$10	\$214
FD232 Road Operating	1,826,419	1.913 %	\$5,169		\$5,169	\$263	\$5,432
FD234 Room Tax Admin	560,338	0.587 %	\$1,586		\$1,586	\$81	\$1,667
FD236 Tahoe/Douglas Trans Dist	156,743	0.164 %	\$444		\$444	\$23	\$467
FD240 Justice Court Admin Assess	76,893	0.081 %	\$218		\$218	\$11	\$229
FD242 China Spring Youth Camp	4,700,531	4.923 %	\$13,304		\$13,304	\$678	\$13,982
FD245 Erosion Control TRPA	311,594	0.326 %	\$882		\$882	\$45	\$927
FD255 911 Emergency Svcs	2,173,748	2.277 %	\$6,152		\$6,152	\$313	\$6,465
FD260 Senior Services Program	2,175,335	2.278 %	\$6,157		\$6,157	\$314	\$6,471
FD310 Self Insurance Dental	436,051	0.457 %	\$1,234		\$1,234	\$63	\$1,297
FD313.821 Vehicle Replacement	277,726	0.291 %	\$786		\$786	\$40	\$826
FD315 Ridgeview Water System	20						
FD325 Sewer Utility	1,369,809	1.435 %	\$3,877		\$3,877	\$198	\$4,075
FD405 Ad Val Capital Projects	91,641	0.096 %	\$259		\$259	\$13	\$272
FD410 County Construction	1,417,212	1.484 %	\$4,011		\$4,011	\$204	\$4,215
FD430 Regional Transportation	1,368,710	1.433 %	\$3,874		\$3,874	\$197	\$4,071
FD541 Co Debt/Other Resources	224,792	0.235 %	\$636		\$636	\$32	\$668
FD605 Dc Redevelopment Admin	137,607	0.144 %	\$389		\$389	\$20	\$409
FD610 Gardnerville Town	1,309,813	1.372 %	\$3,707		\$3,707	\$189	\$3,896
FD611 Gardnerville Health & San	923,397	0.967 %	\$2,613		\$2,613	\$133	\$2,746
FD620 Genoa Town	506,139	0.530 %	\$1,432		\$1,432	\$73	\$1,505
FD630 Minden Town	1,956,986	2.050 %	\$5,539		\$5,539	\$282	\$5,821
FD635 Minden Trash	621,494	0.651 %	\$1,759		\$1,759	\$90	\$1,849
FD639 Minden Wholesale Water Utly	949,429	0.994 %	\$2,687		\$2,687	\$137	\$2,824
FD640 Minden Town Water	796,231	0.834 %	\$2,254		\$2,254	\$115	\$2,369
FD650 East Fork Fire	12,241,243	12.821 %	\$34,646		\$34,646	\$1,765	\$36,411
FD234 Library	1,499,453	1.570 %	\$4,244		\$4,244	\$216	\$4,460

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 Parks Operations	1,278,131	1.339 %	\$3,617		\$3,617	\$184	\$3,801
FD234 Parks Temp & Seasonal	241,810	0.253 %	\$684		\$684	\$35	\$719
FD234 Recreation	763,486	0.800 %	\$2,161		\$2,161	\$110	\$2,271
FD234 Rec Temp & Seasonal	398,309	0.417 %	\$1,127		\$1,127	\$57	\$1,184
FD234 Kahle Community Center	728,096	0.763 %	\$2,061		\$2,061	\$105	\$2,166
Clerk	429,917	0.450 %	\$1,217		\$1,217		\$1,217
FD309 Risk Management	2,992,004	3.134 %	\$8,468		\$8,468		\$8,468
FD244 Western NV Regional Youth	57,666	0.060 %	\$163		\$163	\$8	\$171
Sheriff Records	481,759	0.505 %	\$1,363		\$1,363	\$69	\$1,432
Sheriff Cops Grant	220,742	0.231 %	\$625		\$625	\$32	\$657
Sheriff Grants	117,971	0.124 %	\$334		\$334	\$17	\$351
Public Works Engineering	15,748	0.016 %	\$45		\$45	\$2	\$47
FD324 Regional Water Fund	1,048,394	1.098 %	\$2,967		\$2,967	\$151	\$3,118
FD651 Effph Emergency Fund	90,000	0.094 %	\$255		\$255	\$13	\$268
FD885 Mosquito District	573,270	0.600 %	\$1,622		\$1,622	\$83	\$1,705
FD326 Carson Valley Water Utility	1,566,643	1.641 %	\$4,434		\$4,434	\$226	\$4,660
FD313.829 Vehicle Maintenance	1,224,984	1.283 %	\$3,467		\$3,467	\$177	\$3,644
FD636 Minden Cap Equip	70,000	0.073 %	\$198		\$198	\$10	\$208
FD212 Landscape Maint Dist	25,526	0.027 %	\$72		\$72	\$4	\$76
FD234 Community/Mtg Rm	483,077	0.506 %	\$1,367		\$1,367	\$70	\$1,437
FD235 Library Gift Fund	91,022	0.095 %	\$258		\$258	\$13	\$271
FD327-316 LT Wtr Util-Zephyr	336,679	0.353 %	\$953		\$953	\$49	\$1,002
FD606 Dc Redevelopment Cap Proj	91						
FD657 Eff Debt Service	2,270	0.002 %	\$6		\$6		\$6
FD234 Gym & Fitness	429,940	0.450 %	\$1,217		\$1,217	\$62	\$1,279
FD327-319 LT Wtr Util-Cave Rock	441,807	0.463 %	\$1,250		\$1,250	\$64	\$1,314
FD327-320 LT Wtr Util-Skyland	250,862	0.263 %	\$710		\$710	\$36	\$746
Project Management	126,820	0.133 %	\$359		\$359	\$18	\$377
Judicial Services	240,286	0.252 %	\$680		\$680	\$35	\$715
Public Administrator	19,369	0.020 %	\$55		\$55	\$3	\$58
FD420 Park Resident Const Tax	2,855	0.003 %	\$8		\$8		\$8
All Other	30,047	0.031 %	\$89		\$89	\$9	\$98
Total	95,481,314	100.000 %	\$270,234		\$270,234	\$11,851	\$282,085

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

Source:

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>
County Administration	103	0.300 %	\$936		\$936		\$936
Economic Development	55	0.160 %	\$500		\$500	\$7	\$507
GIS/IT Customer Service	150	0.437 %	\$1,363		\$1,363		\$1,363
Assessor	57	0.166 %	\$518		\$518	\$7	\$525
Recorder	71	0.207 %	\$645		\$645	\$9	\$654
Clerk	58	0.169 %	\$527		\$527		\$527
Clerk-Elections	145	0.422 %	\$1,317		\$1,317	\$18	\$1,335
Tahoe General Services	41	0.119 %	\$372		\$372	\$5	\$377
Treasurer	80	0.233 %	\$727		\$727		\$727
Telecommunications	52	0.151 %	\$472		\$472	\$6	\$478
General Services	356	1.036 %	\$3,234		\$3,234		\$3,234
Technology Services	307	0.894 %	\$2,789		\$2,789		\$2,789
Human Resources	79	0.230 %	\$718		\$718		\$718
Records Management	104	0.303 %	\$945		\$945		\$945
Sheriff Administration	131	0.381 %	\$1,190		\$1,190	\$16	\$1,206
Sheriff Administration Services	1,059	3.083 %	\$9,621		\$9,621	\$131	\$9,752
Sheriff-General Investigation	48	0.140 %	\$436		\$436	\$6	\$442
Sheriff Patrol/Traffic	5	0.015 %	\$45		\$45	\$1	\$46
Sheriff Vehicles	129	0.376 %	\$1,172		\$1,172	\$16	\$1,188
Sheriff Coroner	20	0.058 %	\$182		\$182	\$2	\$184
Sheriff Operations/Patrol	99	0.288 %	\$899		\$899	\$12	\$911
Tri-Net	23	0.067 %	\$209		\$209	\$3	\$212
Animal Care & Services	780	2.271 %	\$7,086		\$7,086	\$97	\$7,183
Court Clerk	125	0.364 %	\$1,136		\$1,136	\$15	\$1,151
District Court 1	254	0.739 %	\$2,308		\$2,308	\$31	\$2,339
District Court II	186	0.541 %	\$1,690		\$1,690	\$23	\$1,713
CASA	68	0.198 %	\$618		\$618	\$8	\$626
SAFE	25	0.073 %	\$227		\$227	\$3	\$230
Public Guardian Administration	66	0.192 %	\$600		\$600	\$8	\$608
District Attorney	262	0.763 %	\$2,380		\$2,380		\$2,380
DA Child Support	71	0.207 %	\$645		\$645	\$9	\$654
Public Defender	29	0.084 %	\$263		\$263	\$4	\$267
Juvenile Probation	164	0.477 %	\$1,490		\$1,490	\$20	\$1,510
JPO Detention Center	62	0.180 %	\$563		\$563	\$8	\$571
Court Computer System	173	0.504 %	\$1,572		\$1,572	\$21	\$1,593
East Fork Justice Court	198	0.576 %	\$1,799		\$1,799	\$25	\$1,824
Tahoe Justice Court	132	0.384 %	\$1,199		\$1,199	\$16	\$1,215
Alternative Sentencing	154	0.448 %	\$1,399		\$1,399	\$19	\$1,418
East Fork Constable	3	0.009 %	\$27		\$27		\$27
Tahoe Constable	2	0.006 %	\$18		\$18		\$18
Security	4	0.012 %	\$36		\$36		\$36

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>
Community Development Admin	171	0.498 %	\$1,553		\$1,553	\$21	\$1,574
Community Development Building Dept	42	0.122 %	\$382		\$382	\$5	\$387
Community Development Planning	115	0.335 %	\$1,045		\$1,045	\$14	\$1,059
Community Development Engineering	45	0.131 %	\$409		\$409	\$6	\$415
Weed Control	246	0.716 %	\$2,235		\$2,235	\$30	\$2,265
FD215 Medical Asst to Indigents	195	0.568 %	\$1,772		\$1,772	\$24	\$1,796
FD222 Law Library	18	0.052 %	\$164		\$164	\$2	\$166
FD232 Road Operating	493	1.435 %	\$4,479		\$4,479	\$61	\$4,540
FD234 Room Tax Admin	3	0.009 %	\$27		\$27		\$27
FD234 Library	1,576	4.588 %	\$14,318		\$14,318	\$195	\$14,513
FD234 Parks Operations	1,202	3.499 %	\$10,920		\$10,920	\$149	\$11,069
FD234 Parks Dev	202	0.588 %	\$1,835		\$1,835	\$25	\$1,860
FD234 Parks Temp & Seasonal	14	0.041 %	\$127		\$127	\$2	\$129
FD234 Recreation	497	1.447 %	\$4,515		\$4,515	\$62	\$4,577
FD234 Rec Temp & Seasonal	3	0.009 %	\$27		\$27		\$27
FD234 Kahle Community Center	596	1.735 %	\$5,415		\$5,415	\$74	\$5,489
FD236 Tahoe/Douglas Trans Dist	11	0.032 %	\$100		\$100	\$1	\$101
FD240 Justice Court Admin Assess	40	0.116 %	\$363		\$363	\$5	\$368
FD242 China Spring Youth Camp	1,199	3.490 %	\$10,893		\$10,893	\$148	\$11,041
FD244 Western NV Regional Youth	6	0.017 %	\$55		\$55	\$1	\$56
FD245 Erosion Control TRPA	40	0.116 %	\$363		\$363	\$5	\$368
FD255 911 Emergency Svcs	426	1.240 %	\$3,870		\$3,870	\$53	\$3,923
FD260 Senior Services Program	1,264	3.680 %	\$11,483		\$11,483	\$157	\$11,640
FD309 Risk Management	221	0.643 %	\$2,008		\$2,008		\$2,008
FD310 Self Insurance Dental	22	0.064 %	\$200		\$200	\$3	\$203
FD313.821 Vehicle Replacement	69	0.201 %	\$627		\$627	\$9	\$636
FD316 Zephyr Water Utility Dist	17	0.049 %	\$154		\$154	\$2	\$156
FD319 Cave Rock/Uppaway Water Sys	10	0.029 %	\$91		\$91	\$1	\$92
FD320 Skyland Water System	7	0.020 %	\$64		\$64	\$1	\$65
FD325 Sewer Utility	716	2.084 %	\$6,505		\$6,505	\$89	\$6,594
FD410 County Construction	125	0.364 %	\$1,136		\$1,136	\$15	\$1,151
FD430 Regional Transportation	79	0.230 %	\$718		\$718	\$10	\$728
FD541 Co Debt/Other Resources	1	0.003 %	\$9		\$9		\$9
FD605 Dc Redevelopment Admin	7	0.020 %	\$64		\$64	\$1	\$65
FD606 Dc Redevelopment Cap Proj	11	0.032 %	\$100		\$100	\$1	\$101
FD610 Gardnerville Town	1,216	3.540 %	\$11,047		\$11,047	\$151	\$11,198
FD611 Gardnerville Health & San	949	2.763 %	\$8,621		\$8,621	\$117	\$8,738
FD620 Genoa Town	581	1.691 %	\$5,278		\$5,278	\$72	\$5,350
FD630 Minden Town	1,112	3.237 %	\$10,102		\$10,102	\$138	\$10,240
FD636 Minden Cap Equip	16	0.047 %	\$145		\$145	\$2	\$147
FD639 Minden Wholesale Water Utly	429	1.249 %	\$3,897		\$3,897	\$53	\$3,950

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>
FD640 Minden Town Water	341	0.993 %	\$3,098		\$3,098	\$42	\$3,140
FD650 East Fork Fire	3,238	9.426 %	\$29,416		\$29,416	\$401	\$29,817
FD651 Effph Emergency Fund	3	0.009 %	\$27		\$27		\$27
FD885 Mosquito District	322	0.937 %	\$2,925		\$2,925	\$40	\$2,965
All Other	832	2.422 %	\$7,559		\$7,559	\$103	\$7,662
Sheriff Jail	587	1.709 %	\$5,333		\$5,333	\$73	\$5,406
Building Services	923	2.687 %	\$8,385		\$8,385		\$8,385
FD204 Airport	666	1.939 %	\$6,050		\$6,050	\$82	\$6,132
FD214 St MV Accident Indigent	2	0.006 %	\$18		\$18		\$18
FD234 Prom Room Tax	105	0.306 %	\$954		\$954	\$13	\$967
FD326 Carson Valley Water Utility	955	2.780 %	\$8,676		\$8,676	\$118	\$8,794
FD420 Park Resident Const Tax	75	0.218 %	\$681		\$681	\$9	\$690
FD635 Minden Trash	282	0.821 %	\$2,562		\$2,562	\$35	\$2,597
Sheriff Cops Grant	1	0.003 %	\$9		\$9		\$9
FD210 DC Water District	2	0.006 %	\$18		\$18		\$18
FD211 Solid Waste Management	496	1.444 %	\$4,506		\$4,506	\$61	\$4,567
FD216 Social Services	1,034	3.010 %	\$9,394		\$9,394	\$128	\$9,522
Public Works Utilities	2	0.006 %	\$18		\$18		\$18
FD202 NV Cooperative Ext	189	0.550 %	\$1,717		\$1,717	\$23	\$1,740
FD234 Gym & Fitness	404	1.176 %	\$3,670		\$3,670	\$50	\$3,720
FD234 Community/Mtg Rm	593	1.726 %	\$5,387		\$5,387	\$73	\$5,460
FD324 Regional Water Fund	55	0.160 %	\$500		\$500	\$7	\$507
County Commissioners	56	0.163 %	\$509		\$509	\$7	\$516
Project Management	8	0.023 %	\$73		\$73	\$1	\$74
Sheriff Records	1	0.003 %	\$9		\$9		\$9
Public Works Administration	1	0.003 %	\$9		\$9		\$9
Public Works Roads	1	0.003 %	\$9		\$9		\$9
FD235 Library Gift Fund	66	0.192 %	\$600		\$600	\$8	\$608
FD313.829 Vehicle Maintenance	1,923	5.598 %	\$17,470		\$17,470	\$238	\$17,708
FD327-316 LT Wtr Util-Zephyr	489	1.423 %	\$4,442		\$4,442	\$61	\$4,503
FD327-319 LT Wtr Util-Cave Rock	464	1.351 %	\$4,215		\$4,215	\$57	\$4,272
FD327-320 LT Wtr Util-Skyland	289	0.841 %	\$2,625		\$2,625	\$36	\$2,661
FD405 Ad Val Capital Projects	2	0.006 %	\$18		\$18		\$18
FD440 Capital Projects	8	0.023 %	\$73		\$73	\$1	\$74
Judicial Services	15	0.044 %	\$136		\$136	\$8	\$144
Total	34,352	100.000 %	\$312,080		\$312,080	\$3,926	\$316,006

(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	1.503 %	\$2,556		\$2,556	\$76	\$2,632
Treasurer	538	0.899 %	\$1,528		\$1,528		\$1,528
Court Clerk	495	0.827 %	\$1,406		\$1,406	\$42	\$1,448
Tahoe General Services	315	0.526 %	\$895		\$895	\$27	\$922
East Fork Justice Court	648	1.082 %	\$1,840		\$1,840	\$55	\$1,895
Tahoe Justice Court	500	0.835 %	\$1,420		\$1,420	\$42	\$1,462
District Attorney	1,821	3.041 %	\$5,172		\$5,172		\$5,172
DA Child Support	425	0.710 %	\$1,207		\$1,207	\$36	\$1,243
District Court 1	200	0.334 %	\$568		\$568	\$17	\$585
District Court II	200	0.334 %	\$568		\$568	\$17	\$585
CASA	175	0.292 %	\$497		\$497	\$15	\$512
Juvenile Probation	1,000	1.670 %	\$2,840		\$2,840	\$84	\$2,924
JPO Detention Center	548	0.915 %	\$1,556		\$1,556	\$46	\$1,602
East Fork Constable	385	0.643 %	\$1,093		\$1,093	\$32	\$1,125
Records Management	200	0.334 %	\$568		\$568		\$568
Recorder	550	0.919 %	\$1,562		\$1,562	\$46	\$1,608
Sheriff Administration	12,255	20.467 %	\$34,804		\$34,804	\$1,032	\$35,836
County Administration	585	0.977 %	\$1,661		\$1,661		\$1,661
Human Resources	435	0.727 %	\$1,235		\$1,235		\$1,235
Community Development Admin	400	0.668 %	\$1,136		\$1,136	\$34	\$1,170
Community Development Building Dept	700	1.169 %	\$1,988		\$1,988	\$59	\$2,047
Community Development Planning	600	1.002 %	\$1,704		\$1,704	\$51	\$1,755
Community Development Engineering	525	0.877 %	\$1,491		\$1,491	\$44	\$1,535
GIS/IT Customer Service	900	1.503 %	\$2,556		\$2,556		\$2,556
Technology Services	745	1.244 %	\$2,116		\$2,116		\$2,116
FD255 911 Emergency Svcs	2,003	3.345 %	\$5,689		\$5,689	\$169	\$5,858
Weed Control	550	0.919 %	\$1,562		\$1,562	\$46	\$1,608
FD202 NV Cooperative Ext	153	0.256 %	\$435		\$435	\$13	\$448
FD216 Social Services	935	1.562 %	\$2,655		\$2,655	\$79	\$2,734
FD242 China Spring Youth Camp	4,500	7.516 %	\$12,780		\$12,780	\$379	\$13,159
FD260 Senior Services Program	1,935	3.232 %	\$5,495		\$5,495	\$163	\$5,658
FD313.821 Vehicle Replacement	48	0.080 %	\$136		\$136	\$4	\$140
FD325 Sewer Utility	522	0.872 %	\$1,482		\$1,482	\$44	\$1,526
FD430 Regional Transportation	150	0.251 %	\$426		\$426	\$13	\$439
FD650 East Fork Fire	7,300	12.192 %	\$20,732		\$20,732	\$615	\$21,347
FD610 Gardnerville Town	800	1.336 %	\$2,272		\$2,272	\$67	\$2,339
FD620 Genoa Town	208	0.347 %	\$591		\$591	\$18	\$609
FD630 Minden Town	961	1.605 %	\$2,729		\$2,729	\$81	\$2,810
Clerk	324	0.541 %	\$920		\$920		\$920
FD309 Risk Management	85	0.142 %	\$241		\$241		\$241
Economic Development	100	0.167 %	\$284		\$284	\$8	\$292

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>
General Services	143	0.239 %	\$406		\$406		\$406
Animal Care & Services	415	0.693 %	\$1,179		\$1,179	\$35	\$1,214
FD234 Parks Operations	715	1.194 %	\$2,031		\$2,031	\$60	\$2,091
FD234 Rec Temp & Seasonal	1,305	2.180 %	\$3,706		\$3,706	\$110	\$3,816
FD234 Parks Temp & Seasonal	580	0.969 %	\$1,647		\$1,647	\$49	\$1,696
FD234 Recreation	493	0.823 %	\$1,400		\$1,400	\$42	\$1,442
FD234 Kahle Community Center	1,008	1.683 %	\$2,863		\$2,863	\$85	\$2,948
Alternative Sentencing	495	0.827 %	\$1,406		\$1,406	\$42	\$1,448
Security	270	0.451 %	\$767		\$767	\$23	\$790
FD234 Library	1,498	2.502 %	\$4,254		\$4,254	\$126	\$4,380
Building Services	250	0.418 %	\$710		\$710		\$710
FD324 Regional Water Fund	53	0.089 %	\$151		\$151	\$4	\$155
FD326 Carson Valley Water Utility	877	1.465 %	\$2,491		\$2,491	\$74	\$2,565
FD313.829 Vehicle Maintenance	561	0.937 %	\$1,593		\$1,593	\$47	\$1,640
Public Works Engineering	10	0.017 %	\$28		\$28	\$1	\$29
FD236 Tahoe/Douglas Trans Dist	14	0.023 %	\$40		\$40	\$1	\$41
FD605 Dc Redevelopment Admin	34	0.057 %	\$97		\$97	\$3	\$100
Court Computer System	100	0.167 %	\$284		\$284	\$8	\$292
FD234 Gym & Fitness	344	0.575 %	\$977		\$977	\$29	\$1,006
FD234 Community/Mtg Rm	502	0.838 %	\$1,426		\$1,426	\$42	\$1,468
Public Works Roads	965	1.612 %	\$2,741		\$2,741	\$81	\$2,822
FD210 DC Water District	55	0.092 %	\$156		\$156	\$5	\$161
FD211 Solid Waste Management	55	0.092 %	\$156		\$156	\$5	\$161
FD611 Gardnerville Health & San	675	1.127 %	\$1,917		\$1,917	\$57	\$1,974
FD639 Minden Wholesale Water Utly	370	0.618 %	\$1,051		\$1,051	\$31	\$1,082
FD640 Minden Town Water	260	0.434 %	\$738		\$738	\$22	\$760
FD635 Minden Trash	395	0.660 %	\$1,122		\$1,122	\$33	\$1,155
Project Management	100	0.167 %	\$284		\$284	\$8	\$292
Judicial Services	200	0.334 %	\$568		\$568	\$17	\$585
FD327-316 LT Wtr Util-Zephyr	188	0.314 %	\$534		\$534	\$16	\$550
FD327-319 LT Wtr Util-Cave Rock	196	0.327 %	\$557		\$557	\$17	\$574
FD327-320 LT Wtr Util-Skyland	131	0.215 %	\$372		\$372	\$7	\$379
Total	59,876	100.000 %	\$170,048		\$170,048	\$4,534	\$174,582

(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	611,441	15.560 %	\$5,002		\$5,002	\$139	\$5,141
FD260 Senior Services Program	880,494	22.407 %	\$7,203		\$7,203	\$200	\$7,403
Sheriff Administration	218,627	5.564 %	\$1,788		\$1,788	\$50	\$1,838
FD216 Social Services	201,244	5.121 %	\$1,646		\$1,646	\$46	\$1,692
All Other	14,628	0.372 %	\$120		\$120	\$3	\$123
DA Child Support	195,112	4.965 %	\$1,596		\$1,596	\$44	\$1,640
FD234 Library	2,900	0.074 %	\$24		\$24	\$1	\$25
FD204 Airport	1,761,842	44.836 %	\$14,413		\$14,413	\$401	\$14,814
FD232 Road Operating	14,628	0.372 %	\$120		\$120	\$3	\$123
FD202 NV Cooperative Ext							
FD327-316 LT Wtr Util-Zephyr	28,588	0.729 %	\$233		\$233	\$7	\$240
Total	<u>3,929,504</u>	<u>100.000 %</u>	<u>\$32,145</u>		<u>\$32,145</u>	<u>\$894</u>	<u>\$33,039</u>

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

Source:

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>
County Commissioners	15	1.237 %	\$732		\$732	\$14	\$746
GIS/IT Customer Service	7	0.577 %	\$342		\$342		\$342
Clerk	3	0.247 %	\$146		\$146		\$146
Clerk-Elections	1	0.082 %	\$49		\$49	\$1	\$50
Treasurer	3	0.247 %	\$146		\$146		\$146
Telecommunications	56	4.617 %	\$2,733		\$2,733	\$53	\$2,786
General Services	3	0.247 %	\$146		\$146		\$146
Technology Services	43	3.545 %	\$2,099		\$2,099		\$2,099
Human Resources	1	0.082 %	\$49		\$49		\$49
Records Management	3	0.247 %	\$146		\$146		\$146
Sheriff Administration	299	24.650 %	\$14,594		\$14,594	\$285	\$14,879
District Attorney	3	0.247 %	\$146		\$146		\$146
Tahoe Justice Court	4	0.330 %	\$195		\$195	\$4	\$199
Alternative Sentencing	4	0.330 %	\$195		\$195	\$4	\$199
East Fork Constable	1	0.082 %	\$49		\$49	\$1	\$50
Tahoe Constable	1	0.082 %	\$49		\$49	\$1	\$50
Community Development Admin	3	0.247 %	\$146		\$146	\$3	\$149
Public Works Administration	3	0.247 %	\$146		\$146	\$3	\$149
Weed Control	7	0.577 %	\$342		\$342	\$7	\$349
FD202 NV Cooperative Ext	3	0.247 %	\$146		\$146	\$3	\$149
FD204 Airport	13	1.072 %	\$635		\$635	\$12	\$647
FD211 Solid Waste Management	5	0.412 %	\$244		\$244	\$5	\$249
FD232 Road Operating	48	3.957 %	\$2,343		\$2,343	\$46	\$2,389
FD234 Library	16	1.319 %	\$781		\$781	\$15	\$796
FD234 Parks Operations	96	7.914 %	\$4,686		\$4,686	\$91	\$4,777
FD234 Recreation	34	2.803 %	\$1,659		\$1,659	\$32	\$1,691
FD242 China Spring Youth Camp	19	1.566 %	\$927		\$927	\$18	\$945
FD255 911 Emergency Svcs	21	1.731 %	\$1,025		\$1,025	\$20	\$1,045
FD260 Senior Services Program	28	2.308 %	\$1,367		\$1,367	\$27	\$1,394
FD610 Gardnerville Town	28	2.308 %	\$1,367		\$1,367	\$27	\$1,394
FD620 Genoa Town	1	0.082 %	\$49		\$49	\$1	\$50
FD630 Minden Town	41	3.380 %	\$2,001		\$2,001	\$39	\$2,040
FD650 East Fork Fire	174	14.345 %	\$8,493		\$8,493	\$166	\$8,659
Animal Care & Services	2	0.165 %	\$98		\$98	\$2	\$100
Emergency Management	7	0.577 %	\$342		\$342	\$7	\$349
Court Computer System	22	1.814 %	\$1,074		\$1,074	\$21	\$1,095
FD653 Paramedics	1	0.082 %	\$49		\$49	\$1	\$50
Recorder	7	0.577 %	\$342		\$342	\$7	\$349
FD234 Parks Dev	6	0.495 %	\$293		\$293	\$6	\$299
FD234 Kahle Community Center	1	0.082 %	\$49		\$49	\$1	\$50
FD430 Regional Transportation	1	0.082 %	\$49		\$49	\$1	\$50

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>
Building Services	1	0.082 %	\$49		\$49		\$49
FD313.821 Vehicle Replacement	82	6.760 %	\$4,002		\$4,002	\$78	\$4,080
FD313.829 Vehicle Maintenance	13	1.072 %	\$635		\$635	\$12	\$647
FD325 Sewer Utility	3	0.247 %	\$146		\$146	\$3	\$149
FD611 Gardnerville Health & San	14	1.154 %	\$683		\$683	\$13	\$696
FD635 Minden Trash	18	1.484 %	\$879		\$879	\$17	\$896
FD640 Minden Town Water	17	1.401 %	\$830		\$830	\$16	\$846
FD639 Minden Wholesale Water Utly	1	0.082 %	\$49		\$49	\$1	\$50
FD326 Carson Valley Water Utility	6	0.495 %	\$293		\$293	\$6	\$299
FD327-316 LT Wtr Util-Zephyr	8	0.660 %	\$390		\$390	\$8	\$398
FD327-319 LT Wtr Util-Cave Rock	8	0.660 %	\$390		\$390	\$8	\$398
FD327-320 LT Wtr Util-Skyland	8	0.665 %	\$389		\$389	\$5	\$394
Total	1,213	100.000 %	\$59,204		\$59,204	\$1,091	\$60,295

(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	1,247,037	1.306 %	\$659		\$659		\$659
Economic Development	296,089	0.310 %	\$156		\$156	\$25	\$181
GIS/IT Customer Service	902,031	0.945 %	\$476		\$476		\$476
Assessor	801,531	0.839 %	\$423		\$423	\$68	\$491
Recorder	464,705	0.487 %	\$245		\$245	\$39	\$284
County Commissioners	491,110	0.514 %	\$259		\$259	\$42	\$301
Clerk-Elections	107,419	0.113 %	\$57		\$57	\$9	\$66
Tahoe General Services	271,447	0.284 %	\$143		\$143	\$23	\$166
Treasurer	589,114	0.617 %	\$311		\$311		\$311
Telecommunications	65,040	0.068 %	\$34		\$34	\$6	\$40
General Services	1,821,089	1.907 %	\$962		\$962		\$962
Technology Services	1,363,505	1.428 %	\$720		\$720		\$720
Human Resources	602,554	0.631 %	\$318		\$318		\$318
Records Management	166,443	0.174 %	\$88		\$88		\$88
Sheriff Administration	1,085,178	1.137 %	\$573		\$573	\$92	\$665
Sheriff Administration Services	1,311,996	1.374 %	\$693		\$693	\$111	\$804
Sheriff Jail	4,052,841	4.245 %	\$2,140		\$2,140	\$343	\$2,483
Sheriff-General Investigation	1,684,757	1.764 %	\$890		\$890	\$143	\$1,033
Sheriff Patrol/Traffic	642,103	0.672 %	\$339		\$339	\$54	\$393
Sheriff Vehicles	625,538	0.655 %	\$330		\$330	\$53	\$383
Sheriff Coroner	102,500	0.107 %	\$54		\$54	\$9	\$63
Sheriff Operations/Patrol	5,330,855	5.583 %	\$2,815		\$2,815	\$451	\$3,266
Tri-Net	133,855	0.140 %	\$71		\$71	\$11	\$82
Animal Care & Services	330,157	0.346 %	\$174		\$174	\$28	\$202
Court Clerk	327,311	0.343 %	\$173		\$173	\$28	\$201
District Court 1	279,417	0.293 %	\$148		\$148	\$24	\$172
District Court II	305,140	0.320 %	\$161		\$161	\$26	\$187
CASA	143,941	0.151 %	\$76		\$76	\$12	\$88
SAFE	105,312	0.110 %	\$56		\$56	\$9	\$65
Public Guardian Administration	141,014	0.148 %	\$74		\$74	\$12	\$86
Bailiff	314,059	0.329 %	\$166		\$166	\$27	\$193
District Attorney	2,282,544	2.391 %	\$1,205		\$1,205		\$1,205
DA Child Support	328,988	0.345 %	\$174		\$174	\$28	\$202
Public Defender	828,334	0.868 %	\$437		\$437	\$70	\$507
Juvenile Probation	1,243,149	1.302 %	\$656		\$656	\$105	\$761
JPO Detention Center	471,123	0.493 %	\$249		\$249	\$40	\$289
Court Computer System	292,507	0.306 %	\$154		\$154	\$25	\$179
East Fork Justice Court	587,607	0.615 %	\$310		\$310	\$50	\$360
Tahoe Justice Court	488,651	0.512 %	\$258		\$258	\$41	\$299
Alternative Sentencing	597,995	0.626 %	\$316		\$316	\$51	\$367
East Fork Constable	157,124	0.165 %	\$83		\$83	\$13	\$96

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	164,518	0.172 %	\$87		\$87	\$14	\$101
Security	132,291	0.139 %	\$70		\$70	\$11	\$81
Community Development Admin	455,869	0.477 %	\$241		\$241	\$39	\$280
Community Development Building Dept	594,636	0.623 %	\$314		\$314	\$50	\$364
Community Development Planning	472,601	0.495 %	\$250		\$250	\$40	\$290
Community Development Engineering	591,056	0.619 %	\$312		\$312	\$50	\$362
Building Services	908,781	0.952 %	\$480		\$480		\$480
Weed Control	691,807	0.725 %	\$365		\$365	\$59	\$424
FD202 NV Cooperative Ext	311,576	0.326 %	\$165		\$165	\$26	\$191
FD204 Airport	1,151,917	1.206 %	\$608		\$608	\$97	\$705
FD210 DC Water District	63,743	0.067 %	\$34		\$34	\$5	\$39
FD211 Solid Waste Management	366,243	0.384 %	\$193		\$193	\$31	\$224
FD215 Medical Asst to Indigents	1,049,583	1.099 %	\$554		\$554	\$89	\$643
FD216 Social Services	2,182,735	2.286 %	\$1,153		\$1,153	\$185	\$1,338
FD222 Law Library	71,913	0.075 %	\$38		\$38	\$6	\$44
FD232 Road Operating	1,826,419	1.913 %	\$964		\$964	\$155	\$1,119
FD234 Room Tax Admin	560,338	0.587 %	\$296		\$296	\$47	\$343
FD236 Tahoe/Douglas Trans Dist	156,743	0.164 %	\$83		\$83	\$13	\$96
FD240 Justice Court Admin Assess	76,893	0.081 %	\$41		\$41	\$7	\$48
FD242 China Spring Youth Camp	4,700,531	4.923 %	\$2,482		\$2,482	\$398	\$2,880
FD245 Erosion Control TRPA	311,594	0.326 %	\$165		\$165	\$26	\$191
FD255 911 Emergency Svcs	2,173,748	2.277 %	\$1,148		\$1,148	\$184	\$1,332
FD260 Senior Services Program	2,175,335	2.278 %	\$1,149		\$1,149	\$184	\$1,333
FD310 Self Insurance Dental	436,051	0.457 %	\$230		\$230	\$37	\$267
FD313.821 Vehicle Replacement	277,726	0.291 %	\$147		\$147	\$23	\$170
FD315 Ridgeview Water System	20						
FD325 Sewer Utility	1,369,809	1.435 %	\$723		\$723	\$116	\$839
FD405 Ad Val Capital Projects	91,641	0.096 %	\$48		\$48	\$8	\$56
FD410 County Construction	1,417,212	1.484 %	\$748		\$748	\$120	\$868
FD430 Regional Transportation	1,368,710	1.433 %	\$723		\$723	\$116	\$839
FD541 Co Debt/Other Resources	224,792	0.235 %	\$119		\$119	\$19	\$138
FD605 Dc Redevelopment Admin	137,607	0.144 %	\$73		\$73	\$12	\$85
FD610 Gardnerville Town	1,309,813	1.372 %	\$692		\$692	\$111	\$803
FD611 Gardnerville Health & San	923,397	0.967 %	\$488		\$488	\$78	\$566
FD620 Genoa Town	506,139	0.530 %	\$267		\$267	\$43	\$310
FD630 Minden Town	1,956,986	2.050 %	\$1,033		\$1,033	\$166	\$1,199
FD635 Minden Trash	621,494	0.651 %	\$328		\$328	\$53	\$381
FD639 Minden Wholesale Water Utly	949,429	0.994 %	\$501		\$501	\$80	\$581
FD640 Minden Town Water	796,231	0.834 %	\$420		\$420	\$67	\$487
FD650 East Fork Fire	12,241,243	12.821 %	\$6,464		\$6,464	\$1,036	\$7,500
FD234 Library	1,499,453	1.570 %	\$792		\$792	\$127	\$919

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 Parks Operations	1,278,131	1.339 %	\$675		\$675	\$108	\$783
FD234 Parks Temp & Seasonal	241,810	0.253 %	\$128		\$128	\$20	\$148
FD234 Recreation	763,486	0.800 %	\$403		\$403	\$65	\$468
FD234 Rec Temp & Seasonal	398,309	0.417 %	\$210		\$210	\$34	\$244
FD234 Kahle Community Center	728,096	0.763 %	\$384		\$384	\$62	\$446
Clerk	429,917	0.450 %	\$227		\$227		\$227
FD309 Risk Management	2,992,004	3.134 %	\$1,580		\$1,580		\$1,580
FD244 Western NV Regional Youth	57,666	0.060 %	\$30		\$30	\$5	\$35
Sheriff Records	481,759	0.505 %	\$254		\$254	\$41	\$295
Sheriff Cops Grant	220,742	0.231 %	\$117		\$117	\$19	\$136
Sheriff Grants	117,971	0.124 %	\$62		\$62	\$10	\$72
Public Works Engineering	15,748	0.016 %	\$8		\$8	\$1	\$9
FD324 Regional Water Fund	1,048,394	1.098 %	\$554		\$554	\$89	\$643
FD651 Effph Emergency Fund	90,000	0.094 %	\$48		\$48	\$8	\$56
FD885 Mosquito District	573,270	0.600 %	\$303		\$303	\$49	\$352
FD326 Carson Valley Water Utility	1,566,643	1.641 %	\$827		\$827	\$133	\$960
FD313.829 Vehicle Maintenance	1,224,984	1.283 %	\$647		\$647	\$104	\$751
FD636 Minden Cap Equip	70,000	0.073 %	\$37		\$37	\$6	\$43
FD212 Landscape Maint Dist	25,526	0.027 %	\$13		\$13	\$2	\$15
FD234 Community/Mtg Rm	483,077	0.506 %	\$255		\$255	\$41	\$296
FD235 Library Gift Fund	91,022	0.095 %	\$48		\$48	\$8	\$56
FD327-316 LT Wtr Util-Zephyr	336,679	0.353 %	\$178		\$178	\$28	\$206
FD606 Dc Redevelopment Cap Proj	91						
FD657 Eff Debt Service	2,270	0.002 %	\$1		\$1		\$1
FD234 Gym & Fitness	429,940	0.450 %	\$227		\$227	\$36	\$263
FD327-319 LT Wtr Util-Cave Rock	441,807	0.463 %	\$233		\$233	\$37	\$270
FD327-320 LT Wtr Util-Skyland	250,862	0.263 %	\$132		\$132	\$21	\$153
Project Management	126,820	0.133 %	\$67		\$67	\$11	\$78
Judicial Services	240,286	0.252 %	\$127		\$127	\$20	\$147
Public Administrator	19,369	0.020 %	\$10		\$10	\$2	\$12
FD420 Park Resident Const Tax	2,855	0.003 %	\$2		\$2		\$2
All Other	30,047	0.031 %	\$20		\$20	(\$3)	\$17
Total	95,481,314	100.000 %	\$50,421		\$50,421	\$6,953	\$57,374

(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 %	\$22,192		\$22,192	\$821	\$23,013
Total	100	100.000 %	\$22,192		\$22,192	\$821	\$23,013

(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	59,512	0.085 %	\$37		\$37	\$2	\$39
FD541 Co Debt/Other Resources	900	0.001 %	\$1		\$1		\$1
FD430 Regional Transportation	1,100,082	1.574 %	\$679		\$679	\$31	\$710
FD410 County Construction	593,467	0.849 %	\$366		\$366	\$17	\$383
FD325 Sewer Utility	1,167,030	1.670 %	\$720		\$720	\$33	\$753
FD324 Regional Water Fund	944,459	1.352 %	\$583		\$583	\$27	\$610
FD315 Ridgeview Water System	1						
FD313.821 Vehicle Replacement	243,565	0.349 %	\$150		\$150	\$7	\$157
FD310 Self Insurance Dental	395,814	0.566 %	\$244		\$244	\$11	\$255
FD255 911 Emergency Svcs	1,916,832	2.743 %	\$1,183		\$1,183	\$55	\$1,238
FD245 Erosion Control TRPA	99,035	0.142 %	\$61		\$61	\$3	\$64
FD240 Justice Court Admin Assess	70,918	0.101 %	\$44		\$44	\$2	\$46
FD236 Tahoe/Douglas Trans Dist	146,772	0.210 %	\$91		\$91	\$4	\$95
FD232 Road Operating	1,708,702	2.445 %	\$1,055		\$1,055	\$49	\$1,104
FD222 Law Library	22,806	0.033 %	\$14		\$14	\$1	\$15
FD215 Medical Asst to Indigents	694,205	0.993 %	\$429		\$429	\$20	\$449
FD211 Solid Waste Management	295,056	0.422 %	\$182		\$182	\$8	\$190
FD210 DC Water District	10,459	0.015 %	\$6		\$6		\$6
FD202 NV Cooperative Ext	266,697	0.382 %	\$165		\$165	\$8	\$173
Public Works Engineering	16,004	0.023 %	\$10		\$10		\$10
Building Services	891,275	1.275 %	\$550		\$550		\$550
Community Development Engineering	554,208	0.793 %	\$342		\$342	\$16	\$358
Community Development Planning	404,425	0.579 %	\$250		\$250	\$12	\$262
Community Development Building Dept	599,598	0.858 %	\$370		\$370	\$17	\$387
Security	118,749	0.170 %	\$73		\$73	\$3	\$76
Tahoe Constable	119,898	0.172 %	\$74		\$74	\$3	\$77
East Fork Constable	154,754	0.221 %	\$96		\$96	\$4	\$100
Alternative Sentencing	564,076	0.807 %	\$348		\$348	\$16	\$364
Court Computer System	293,389	0.420 %	\$181		\$181	\$8	\$189
Public Defender	802,542	1.148 %	\$495		\$495	\$23	\$518
Bailiff	314,808	0.450 %	\$194		\$194	\$9	\$203
Public Guardian Administration	138,730	0.199 %	\$86		\$86	\$4	\$90
SAFE	104,696	0.150 %	\$65		\$65	\$3	\$68
Tri-Net	123,361	0.177 %	\$76		\$76	\$4	\$80
Sheriff Operations/Patrol	5,262,373	7.530 %	\$3,248		\$3,248	\$150	\$3,398
Sheriff Coroner	83,178	0.119 %	\$51		\$51	\$2	\$53
Sheriff Grants	104,157	0.149 %	\$64		\$64	\$3	\$67
Sheriff Vehicles	592,878	0.848 %	\$366		\$366	\$17	\$383
Sheriff Patrol/Traffic	654,816	0.937 %	\$404		\$404	\$19	\$423
Sheriff-General Investigation	1,693,039	2.423 %	\$1,045		\$1,045	\$48	\$1,093
Sheriff Cops Grant	226,910	0.325 %	\$140		\$140	\$6	\$146

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 Jail	4,324,867	6.189 %	\$2,670		\$2,670	\$123	\$2,793
Sheriff Records	456,812	0.654 %	\$282		\$282	\$13	\$295
Sheriff Administration	1,126,205	1.612 %	\$695		\$695	\$32	\$727
Records Management	161,714	0.231 %	\$100		\$100		\$100
Tahoe General Services	264,843	0.379 %	\$163		\$163	\$8	\$171
FD234 Room Tax Admin	535,338	0.766 %	\$330		\$330	\$15	\$345
FD260 Senior Services Program	2,166,444	3.100 %	\$1,337		\$1,337	\$62	\$1,399
FD204 Airport	836,732	1.197 %	\$516		\$516	\$24	\$540
FD216 Social Services	1,664,376	2.382 %	\$1,027		\$1,027	\$47	\$1,074
Weed Control	677,434	0.969 %	\$418		\$418	\$19	\$437
CASA	139,088	0.199 %	\$86		\$86	\$4	\$90
Community Development Admin	418,074	0.598 %	\$258		\$258	\$12	\$270
Tahoe Justice Court	501,775	0.718 %	\$310		\$310	\$14	\$324
East Fork Justice Court	578,217	0.827 %	\$357		\$357	\$16	\$373
FD242 China Spring Youth Camp	4,568,603	6.538 %	\$2,820		\$2,820	\$130	\$2,950
Juvenile Probation	1,051,166	1.504 %	\$649		\$649	\$30	\$679
JPO Detention Center	430,900	0.617 %	\$266		\$266	\$12	\$278
DA Child Support	325,883	0.466 %	\$201		\$201	\$9	\$210
District Attorney	2,250,296	3.220 %	\$1,389		\$1,389		\$1,389
District Court II	282,568	0.404 %	\$174		\$174	\$8	\$182
District Court 1	415,528	0.595 %	\$256		\$256	\$12	\$268
Court Clerk	336,468	0.481 %	\$208		\$208	\$10	\$218
Animal Care & Services	329,432	0.471 %	\$203		\$203	\$9	\$212
Sheriff Administration Services	1,343,827	1.923 %	\$830		\$830	\$38	\$868
Human Resources	508,799	0.728 %	\$314		\$314		\$314
Technology Services	1,330,901	1.904 %	\$822		\$822		\$822
General Services	1,847,069	2.643 %	\$1,140		\$1,140		\$1,140
Telecommunications	59,563	0.085 %	\$37		\$37	\$2	\$39
Treasurer	630,024	0.902 %	\$389		\$389		\$389
Clerk-Elections	68,672	0.098 %	\$42		\$42	\$2	\$44
FD309 Risk Management	2,597,105	3.716 %	\$1,603		\$1,603		\$1,603
FD244 Western NV Regional Youth	57,666	0.083 %	\$36		\$36	\$2	\$38
Public Works Roads	3,032	0.004 %	\$2		\$2		\$2
Public Works Utilities	201						
FD326 Carson Valley Water Utility	1,382,403	1.978 %	\$853		\$853	\$39	\$892
County Commissioners	491,905	0.704 %	\$304		\$304	\$14	\$318
County Administration	1,201,036	1.719 %	\$741		\$741		\$741
Economic Development	283,532	0.406 %	\$175		\$175	\$8	\$183
GIS/IT Customer Service	861,459	1.233 %	\$532		\$532		\$532
Assessor	812,679	1.163 %	\$502		\$502	\$23	\$525
Recorder	435,759	0.624 %	\$269		\$269	\$12	\$281

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>
Clerk	430,072	0.615 %	\$265		\$265		\$265
FD234 Library	1,493,306	2.137 %	\$922		\$922	\$43	\$965
FD234 Parks Operations	1,218,332	1.743 %	\$752		\$752	\$35	\$787
FD234 Parks Temp & Seasonal	220,298	0.315 %	\$136		\$136	\$6	\$142
FD234 Recreation	750,271	1.074 %	\$463		\$463	\$21	\$484
FD234 Rec Temp & Seasonal	386,765	0.553 %	\$239		\$239	\$11	\$250
FD234 Kahle Community Center	641,426	0.918 %	\$396		\$396	\$18	\$414
FD313.829 Vehicle Maintenance	1,286,316	1.841 %	\$794		\$794	\$37	\$831
FD212 Landscape Maint Dist	15,558	0.022 %	\$10		\$10		\$10
FD234 Community/Mtg Rm	403,200	0.577 %	\$249		\$249	\$12	\$261
FD235 Library Gift Fund	14,619	0.021 %	\$9		\$9		\$9
FD327-316 LT Wtr Util-Zephyr	285,172	0.408 %	\$176		\$176	\$8	\$184
FD405 Ad Val Capital Projects	91,677	0.131 %	\$57		\$57	\$3	\$60
FD234 Gym & Fitness	375,597	0.537 %	\$232		\$232	\$11	\$243
FD327-319 LT Wtr Util-Cave Rock	359,597	0.515 %	\$222		\$222	\$10	\$232
FD327-320 LT Wtr Util-Skyland	184,513	0.264 %	\$114		\$114	\$5	\$119
Project Management	126,913	0.182 %	\$78		\$78	\$4	\$82
Judicial Services	242,334	0.347 %	\$150		\$150	\$7	\$157
FD420 Park Resident Const Tax	2,855	0.004 %	\$2		\$2		\$2
FD606 Dc Redevelopment Cap Proj	20,091	0.029 %	\$12		\$12	\$1	\$13
Public Administrator	20,590	0.032 %	\$14		\$14	\$5	\$19
Total	<u>69,882,073</u>	<u>100.000 %</u>	<u>\$43,136</u>		<u>\$43,136</u>	<u>\$1,631</u>	<u>\$44,767</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 %	\$3,035	(\$1,701)	\$1,334	\$22	\$1,356
FD313.829 Vehicle Maintenance	5	5.556 %	\$3,035	(\$1,701)	\$1,334	\$22	\$1,356
FD232 Road Operating	5	5.556 %	\$3,035	(\$1,701)	\$1,334	\$22	\$1,356
FD236 Tahoe/Douglas Trans Dist	2	2.222 %	\$1,214	(\$680)	\$534	\$9	\$543
FD211 Solid Waste Management	4	4.444 %	\$2,428		\$2,428	\$18	\$2,446
FD316 Zephyr Water Utility Dist	10	11.111 %	\$6,071	(\$474)	\$5,597	\$44	\$5,641
FD319 Cave Rock/Uppaway Water Sys	10	11.111 %	\$6,071	(\$474)	\$5,597	\$44	\$5,641
FD320 Skyland Water System	10	11.111 %	\$6,071	(\$474)	\$5,597	\$44	\$5,641
FD326 Carson Valley Water Utility	26	28.889 %	\$15,784	(\$8,845)	\$6,939	\$115	\$7,054
FD325 Sewer Utility	10	11.111 %	\$6,071	(\$3,402)	\$2,669	\$44	\$2,713
FD430 Regional Transportation	2	2.222 %	\$1,214	(\$586)	\$628	\$9	\$637
FD324 Regional Water Fund	1	1.111 %	\$608	(\$340)	\$268	\$5	\$273
FD327-316 LT Wtr Util-Zephyr				(\$3,527)	(\$3,527)		(\$3,527)
FD327-319 LT Wtr Util-Cave Rock				(\$2,928)	(\$2,928)		(\$2,928)
FD327-320 LT Wtr Util-Skyland				(\$2,928)	(\$2,928)		(\$2,928)
Subtotal	<u>90</u>	<u>100.000 %</u>	<u>\$54,637</u>	<u>(\$29,761)</u>	<u>\$24,876</u>	<u>\$398</u>	<u>\$25,274</u>
Direct Billed				\$29,761	\$29,761		\$29,761
Total	<u>90</u>	<u>100.000 %</u>	<u>\$54,637</u>	<u>\$0</u>	<u>\$54,637</u>	<u>\$398</u>	<u>\$55,035</u>

(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	\$13,847	\$2,805	\$5,154	\$3,234	\$406		\$146	\$962	
County Administration	\$9,447	\$1,921	\$3,529	\$936	\$1,661			\$659	
GIS/IT Customer Service	\$9,211	\$1,389	\$2,553	\$1,363	\$2,556		\$342	\$476	
Clerk	\$3,964	\$662	\$1,217	\$527	\$920		\$146	\$227	
Treasurer	\$5,675	\$907	\$1,667	\$727	\$1,528		\$146	\$311	
Technology Services	\$14,505	\$2,100	\$3,859	\$2,789	\$2,116		\$2,099	\$720	
Human Resources	\$5,267	\$928	\$1,705	\$718	\$1,235		\$49	\$318	
Records Management	\$2,574	\$256	\$471	\$945	\$568		\$146	\$88	
District Attorney	\$20,267	\$3,515	\$6,460	\$2,380	\$5,172		\$146	\$1,205	
Building Services	\$14,146	\$1,400	\$2,572	\$8,385	\$710		\$49	\$480	
FD309 Risk Management	\$18,508	\$4,608	\$8,468	\$2,008	\$241			\$1,580	
County Commissioners	\$4,154	\$812	\$1,461	\$516			\$746	\$301	
Project Management	\$1,112	\$209	\$377	\$74	\$292			\$78	
Economic Development	\$2,534	\$490	\$881	\$507	\$292			\$181	
Assessor	\$7,883	\$1,325	\$2,385	\$525	\$2,632			\$491	
Recorder	\$5,327	\$769	\$1,382	\$654	\$1,608		\$349	\$284	
Clerk-Elections	\$1,991	\$177	\$319	\$1,335			\$50	\$66	
Tahoe General Services	\$2,892	\$449	\$807	\$377	\$922			\$166	
Telecommunications	\$3,643	\$107	\$193	\$478			\$2,786	\$40	
Sheriff Administration	\$60,172	\$1,794	\$3,227	\$1,206	\$35,836	\$1,838	\$14,879	\$665	
Sheriff Administration Services	\$17,496	\$2,170	\$3,902	\$9,752				\$804	
Sheriff Records	\$2,828	\$797	\$1,432	\$9				\$295	
Sheriff Jail	\$29,437	\$6,701	\$12,054	\$5,406				\$2,483	
Sheriff Cops Grant	\$1,313	\$365	\$657	\$9				\$136	
Sheriff-General Investigation	\$10,365	\$2,786	\$5,011	\$442				\$1,033	
Sheriff Patrol/Traffic	\$3,834	\$1,062	\$1,910	\$46				\$393	
Sheriff Vehicles	\$4,848	\$1,034	\$1,860	\$1,188				\$383	
Sheriff Grants	\$685	\$195	\$351					\$72	
Sheriff Coroner	\$775	\$170	\$305	\$184				\$63	
Sheriff Operations/Patrol	\$32,246	\$8,814	\$15,857	\$911				\$3,266	
Tri-Net	\$993	\$221	\$398	\$212				\$82	
Animal Care & Services	\$10,438	\$545	\$982	\$7,183	\$1,214		\$100	\$202	
Emergency Management	\$349						\$349		
Court Clerk	\$4,532	\$541	\$973	\$1,151	\$1,448			\$201	
Judicial Services	\$2,145	\$397	\$715	\$144	\$585			\$147	
District Court 1	\$4,657	\$462	\$831	\$2,339	\$585			\$172	
District Court II	\$4,080	\$505	\$908	\$1,713	\$585			\$187	
CASA	\$1,982	\$238	\$428	\$626	\$512			\$88	
SAFE	\$850	\$174	\$313	\$230				\$65	
Public Guardian Administration	\$1,436	\$233	\$419	\$608				\$86	

Finance
Departmental Cost
Allocation Summary

Strategic Public Works
Planning

Support

General Services	\$1,140
County Administration	\$741
GIS/IT Customer Service	\$532
Clerk	\$265
Treasurer	\$389
Technology Services	\$822
Human Resources	\$314
Records Management	\$100
District Attorney	\$1,389
Building Services	\$550
FD309 Risk Management	\$1,603
County Commissioners	\$318
Project Management	\$82
Economic Development	\$183
Assessor	\$525
Recorder	\$281
Clerk-Elections	\$44
Tahoe General Services	\$171
Telecommunications	\$39
Sheriff Administration	\$727
Sheriff Administration Services	\$868
Sheriff Records	\$295
Sheriff Jail	\$2,793
Sheriff Cops Grant	\$146
Sheriff-General Investigation	\$1,093
Sheriff Patrol/Traffic	\$423
Sheriff Vehicles	\$383
Sheriff Grants	\$67
Sheriff Coroner	\$53
Sheriff Operations/Patrol	\$3,398
Tri-Net	\$80
Animal Care & Services	\$212
Emergency Management	
Court Clerk	\$218
Judicial Services	\$157
District Court 1	\$268
District Court II	\$182
CASA	\$90
SAFE	\$68
Public Guardian Administration	\$90

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 Administrator	\$121	\$32	\$58					\$12	
Bailiff	\$1,850	\$520	\$934					\$193	
DA Child Support	\$5,471	\$544	\$978	\$654	\$1,243	\$1,640		\$202	
Public Defender	\$5,125	\$1,370	\$2,463	\$267				\$507	
Juvenile Probation	\$11,627	\$2,056	\$3,697	\$1,510	\$2,924			\$761	
JPO Detention Center	\$4,920	\$779	\$1,401	\$571	\$1,602			\$289	
Court Computer System	\$4,702	\$484	\$870	\$1,593	\$292		\$1,095	\$179	
East Fork Justice Court	\$7,172	\$972	\$1,748	\$1,824	\$1,895			\$360	
Tahoe Justice Court	\$5,760	\$808	\$1,453	\$1,215	\$1,462		\$199	\$299	
Alternative Sentencing	\$6,563	\$989	\$1,778	\$1,418	\$1,448		\$199	\$367	
East Fork Constable	\$2,126	\$260	\$468	\$27	\$1,125		\$50	\$96	
Tahoe Constable	\$1,008	\$272	\$490	\$18			\$50	\$101	
Security	\$1,595	\$219	\$393	\$36	\$790			\$81	
Community Development Admin	\$5,553	\$754	\$1,356	\$1,574	\$1,170		\$149	\$280	
Community Development Building Dept	\$5,937	\$983	\$1,769	\$387	\$2,047			\$364	
Community Development Planning	\$5,554	\$782	\$1,406	\$1,059	\$1,755			\$290	
Community Development Engineering	\$5,405	\$977	\$1,758	\$415	\$1,535			\$362	
Public Works Administration	\$158			\$9			\$149		
Public Works Roads	\$2,833			\$9	\$2,822				
Public Works Utilities	\$18			\$18					
Public Works Engineering	\$121	\$26	\$47		\$29			\$9	
Weed Control	\$8,284	\$1,143	\$2,058	\$2,265	\$1,608		\$349	\$424	
FD202 NV Cooperative Ext	\$4,143	\$515	\$927	\$1,740	\$448		\$149	\$191	
FD204 Airport	\$28,168	\$1,904	\$3,426	\$6,132		\$14,814	\$647	\$705	
FD210 DC Water District	\$518	\$105	\$189	\$18	\$161			\$39	
FD211 Solid Waste Management	\$9,532	\$605	\$1,090	\$4,567	\$161		\$249	\$224	
FD212 Landscape Maint Dist	\$143	\$42	\$76					\$15	
FD214 St MV Accident Indigent	\$18			\$18					
FD215 Medical Asst to Indigents	\$7,746	\$1,736	\$3,122	\$1,796				\$643	
FD216 Social Services	\$26,462	\$3,609	\$6,493	\$9,522	\$2,734	\$1,692		\$1,338	
FD222 Law Library	\$558	\$119	\$214	\$166				\$44	
FD232 Road Operating	\$19,083	\$3,020	\$5,432	\$4,540		\$123	\$2,389	\$1,119	
FD234 Room Tax Admin	\$3,308	\$926	\$1,667	\$27				\$343	
FD234 Prom Room Tax	\$23,980			\$967					\$23,013
FD234 Library	\$28,537	\$2,479	\$4,460	\$14,513	\$4,380	\$25	\$796	\$919	
FD234 Parks Operations	\$25,422	\$2,114	\$3,801	\$11,069	\$2,091		\$4,777	\$783	
FD234 Parks Dev	\$2,159			\$1,860			\$299		
FD234 Parks Temp & Seasonal	\$3,233	\$399	\$719	\$129	\$1,696			\$148	
FD234 Recreation	\$12,195	\$1,262	\$2,271	\$4,577	\$1,442		\$1,691	\$468	
FD234 Rec Temp & Seasonal	\$6,179	\$658	\$1,184	\$27	\$3,816			\$244	

Finance
Departmental Cost
Allocation Summary

Strategic Planning Public Works

Support

Public Administrator	\$19	
Bailiff	\$203	
DA Child Support	\$210	
Public Defender	\$518	
Juvenile Probation	\$679	
JPO Detention Center	\$278	
Court Computer System	\$189	
East Fork Justice Court	\$373	
Tahoe Justice Court	\$324	
Alternative Sentencing	\$364	
East Fork Constable	\$100	
Tahoe Constable	\$77	
Security	\$76	
Community Development Admin	\$270	
Community Development Building Dept	\$387	
Community Development Planning	\$262	
Community Development Engineering	\$358	
Public Works Administration		
Public Works Roads	\$2	
Public Works Utilities		
Public Works Engineering	\$10	
Weed Control	\$437	
FD202 NV Cooperative Ext	\$173	
FD204 Airport	\$540	
FD210 DC Water District	\$6	
FD211 Solid Waste Management	\$190	\$2,446
FD212 Landscape Maint Dist	\$10	
FD214 St MV Accident Indigent		
FD215 Medical Asst to Indigents	\$449	
FD216 Social Services	\$1,074	
FD222 Law Library	\$15	
FD232 Road Operating	\$1,104	\$1,356
FD234 Room Tax Admin	\$345	
FD234 Prom Room Tax		
FD234 Library	\$965	
FD234 Parks Operations	\$787	
FD234 Parks Dev		
FD234 Parks Temp & Seasonal	\$142	
FD234 Recreation	\$484	
FD234 Rec Temp & Seasonal	\$250	

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>
FD234 Kahle Community Center	\$12,716	\$1,203	\$2,166	\$5,489	\$2,948		\$50	\$446	
FD234 Gym & Fitness	\$7,222	\$711	\$1,279	\$3,720	\$1,006			\$263	
FD234 Community/Mtg Rm	\$9,721	\$799	\$1,437	\$5,460	\$1,468			\$296	
FD235 Library Gift Fund	\$1,094	\$150	\$271	\$608				\$56	
FD236 Tahoe/Douglas Trans Dist	\$1,602	\$259	\$467	\$101	\$41			\$96	
FD240 Justice Court Admin Assess	\$818	\$127	\$229	\$368				\$48	
FD242 China Spring Youth Camp	\$57,870	\$7,772	\$13,982	\$11,041	\$13,159	\$5,141	\$945	\$2,880	
FD244 Western NV Regional Youth	\$396	\$96	\$171	\$56				\$35	
FD245 Erosion Control TRPA	\$2,065	\$515	\$927	\$368				\$191	
FD255 911 Emergency Svcs	\$23,455	\$3,594	\$6,465	\$3,923	\$5,858		\$1,045	\$1,332	
FD260 Senior Services Program	\$38,894	\$3,596	\$6,471	\$11,640	\$5,658	\$7,403	\$1,394	\$1,333	
FD310 Self Insurance Dental	\$2,743	\$721	\$1,297	\$203				\$267	
FD313.821 Vehicle Replacement	\$7,824	\$459	\$826	\$636	\$140		\$4,080	\$170	
FD313.829 Vehicle Maintenance	\$28,603	\$2,026	\$3,644	\$17,708	\$1,640		\$647	\$751	
FD315 Ridgeview Water System									
FD316 Zephyr Water Utility Dist	\$5,797			\$156					
FD319 Cave Rock/Uppaway Water Sys	\$5,733			\$92					
FD320 Skyland Water System	\$5,706			\$65					
FD324 Regional Water Fund	\$7,040	\$1,734	\$3,118	\$507	\$155			\$643	
FD325 Sewer Utility	\$18,914	\$2,265	\$4,075	\$6,594	\$1,526		\$149	\$839	
FD326 Carson Valley Water Utility	\$27,814	\$2,590	\$4,660	\$8,794	\$2,565		\$299	\$960	
FD327-316 LT Wtr Util-Zephyr	\$4,113	\$557	\$1,002	\$4,503	\$550	\$240	\$398	\$206	
FD327-319 LT Wtr Util-Cave Rock	\$4,862	\$730	\$1,314	\$4,272	\$574		\$398	\$270	
FD327-320 LT Wtr Util-Skyland	\$1,938	\$414	\$746	\$2,661	\$379		\$394	\$153	
FD405 Ad Val Capital Projects	\$557	\$151	\$272	\$18				\$56	
FD410 County Construction	\$8,960	\$2,343	\$4,215	\$1,151				\$868	
FD420 Park Resident Const Tax	\$706	\$4	\$8	\$690				\$2	
FD430 Regional Transportation	\$9,737	\$2,263	\$4,071	\$728	\$439		\$50	\$839	
FD440 Capital Projects	\$74			\$74					
FD541 Co Debt/Other Resources	\$1,187	\$371	\$668	\$9				\$138	
FD605 Dc Redevelopment Admin	\$926	\$228	\$409	\$65	\$100			\$85	
FD606 Dc Redevelopment Cap Proj	\$114			\$101					
FD610 Gardnerville Town	\$21,795	\$2,165	\$3,896	\$11,198	\$2,339		\$1,394	\$803	
FD611 Gardnerville Health & San	\$16,247	\$1,527	\$2,746	\$8,738	\$1,974		\$696	\$566	
FD620 Genoa Town	\$8,661	\$837	\$1,505	\$5,350	\$609		\$50	\$310	
FD630 Minden Town	\$25,346	\$3,236	\$5,821	\$10,240	\$2,810		\$2,040	\$1,199	
FD635 Minden Trash	\$7,905	\$1,027	\$1,849	\$2,597	\$1,155		\$896	\$381	
FD636 Minden Cap Equip	\$514	\$116	\$208	\$147				\$43	
FD639 Minden Wholesale Water Utly	\$10,056	\$1,569	\$2,824	\$3,950	\$1,082		\$50	\$581	
FD640 Minden Town Water	\$8,918	\$1,316	\$2,369	\$3,140	\$760		\$846	\$487	

Finance
Departmental Cost
Allocation Summary

Strategic Public Works
Planning

Support

FD234 Kahle Community Center	\$414	
FD234 Gym & Fitness	\$243	
FD234 Community/Mtg Rm	\$261	
FD235 Library Gift Fund	\$9	
FD236 Tahoe/Douglas Trans Dist	\$95	\$543
FD240 Justice Court Admin Assess	\$46	
FD242 China Spring Youth Camp	\$2,950	
FD244 Western NV Regional Youth	\$38	
FD245 Erosion Control TRPA	\$64	
FD255 911 Emergency Svcs	\$1,238	
FD260 Senior Services Program	\$1,399	
FD310 Self Insurance Dental	\$255	
FD313.821 Vehicle Replacement	\$157	\$1,356
FD313.829 Vehicle Maintenance	\$831	\$1,356
FD315 Ridgeview Water System		
FD316 Zephyr Water Utility Dist		\$5,641
FD319 Cave Rock/Uppaway Water Sys		\$5,641
FD320 Skyland Water System		\$5,641
FD324 Regional Water Fund	\$610	\$273
FD325 Sewer Utility	\$753	\$2,713
FD326 Carson Valley Water Utility	\$892	\$7,054
FD327-316 LT Wtr Util-Zephyr	\$184	(\$3,527)
FD327-319 LT Wtr Util-Cave Rock	\$232	(\$2,928)
FD327-320 LT Wtr Util-Skyland	\$119	(\$2,928)
FD405 Ad Val Capital Projects	\$60	
FD410 County Construction	\$383	
FD420 Park Resident Const Tax	\$2	
FD430 Regional Transportation	\$710	\$637
FD440 Capital Projects		
FD541 Co Debt/Other Resources	\$1	
FD605 Dc Redevelopment Admin	\$39	
FD606 Dc Redevelopment Cap Proj	\$13	
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		

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>
FD650 East Fork Fire	\$123,974	\$20,240	\$36,411	\$29,817	\$21,347		\$8,659	\$7,500	
FD651 Effph Emergency Fund	\$500	\$149	\$268	\$27				\$56	
FD653 Paramedics	\$50						\$50		
FD657 Eff Debt Service	\$10	\$3	\$6					\$1	
FD885 Mosquito District	\$5,970	\$948	\$1,705	\$2,965				\$352	
All Other	\$7,954	\$54	\$98	\$7,662		\$123		\$17	
Subtotal	\$1,172,796	\$156,361	\$282,085	\$316,006	\$174,582	\$33,039	\$60,295	\$57,374	\$23,013
Direct Billed	\$29,761								
Total	\$1,202,557	\$156,361	\$282,085	\$316,006	\$174,582	\$33,039	\$60,295	\$57,374	\$23,013

