



Washoe County Sheriff's Office Forensic Science Division Crime Lab Fee Study Report of Findings

Washoe County, NV

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Introduction

MGT is pleased to present the Washoe County Sheriff's Office Forensic Science Division with this summary of findings for the recently completed Crime Lab Fee Study.

The Washoe County Sheriff's Office Forensic Science Division contracted with MGT to perform a cost-of-service study using fiscal year 2025 budgeted expenditures, staffing costs, and operational information. The current crime lab fees represent the fees being charged at the beginning of the study.

This report is the culmination of an extensive study conducted by MGT in collaboration with the Forensic Science Division management and staff. MGT would like to take this opportunity to gratefully acknowledge all management and staff who participated in this project for their efforts and coordination.

Study Scope and Objectives

This study included a review of the Forensic Science Division's crime lab fees. The study was performed under the general direction of the Forensic Science Division Director.

The Washoe County Sheriff's Office Forensic Science Division provides forensic services to local, state, and federal law enforcement agencies in 13 of the 17 Nevada counties encompassing over 80 agencies. The Division is a full-service forensic laboratory staffed by more than 50 individuals in civilian capacities. The Division is funded by monies from Washoe County, the user agencies, and grants. The Breath Alcohol program is supported by contract with the State of Nevada.

The Forensic Science Division provides investigative support in a range of scientific disciplines. The disciplines with the Forensic Science Division are Biology, Breath Alcohol, Controlled Substances, Firearms, Crime Scene, Latent Print Processing, Latent Print Comparison, and Toxicology. The Evidence Section houses all of Washoe County Sheriff's Office evidence as well as evidence submitted to the Forensic Science Division from our user agencies.

The Forensic Science Division is accredited by the ANSI National Accreditation Board (ANAB), an independent organization that establishes operating standards and monitors compliance with their standards and ISO/IEC 17025.

The primary goals of the study were to:

- Analyze costs of crime lab fees assessed.
- Ensure fees are consistent with industry standards.
- Offer recommendations for fee structures
- Offer recommendations for new services where a fee should be collected.
- Identify service areas where the Forensic Science Division might adjust fees based on the full cost of services and other economic or policy considerations.
- Develop revenue projections based on recommended increases (or decreases) to fees.
- Review a sample of market rates for comparable lab fees and alternatives.

The information summarized in this report addresses each of these issues and provides the Department with the tools necessary to make informed decisions about any proposed fee adjustments and the resulting impact on its revenue.

Cost Calculations

Summary of Findings

The study's primary objective was to provide the Washoe County Sheriff's Office decision-makers with the basic data needed to make informed user fee pricing decisions. This report details the full cost of each service for which a user fee is charged and presents proposed fees at 80% cost recovery levels.

At 100% cost recovery, the fees would cover all labor and indirect costs associated with providing each service. If a fee is set below full cost recovery the cost to provide the service would be subsidized through other funding sources such as the General Fund.

The exhibit below shows the annual costs and revenues for user fees that were part of this analysis. MGT based the annual cost on the full cost for each fee analyzed multiplied by the annual volume statistics provided. The results are shown in **Exhibit 1** below:

Washoe County Sheriff's Office - Crime Lab Fee Study
User Fee Cost, Current Revenue & Current Subsidy Analysis
FY 2025

	Current				
User Fee Department	(A) Full Cost User Fee Services	(B) Current Revenue		(C) Current Subsidy	
Toxicology Non-Tox Lab Fees	\$ 1,181,155	\$ 556,625	47%	\$ 624,530	53%
	\$ 5,878,024	\$ 4,193,931	71%	\$ 1,684,094	29%
Total	\$ 7,059,179	\$ 4,750,556	67%	\$ 2,308,624	33%

The data in each column includes:

- ◆ **Column A, User Fee Costs** – This column represents what it costs each of the Forensic Science Division sections to provide the annual user fee services. In total, this study identified \$7,059,179 total costs to provide Crime Lab related services. It is this amount that is the focus of this study and represents the total potential for user fee-related revenues.
- ◆ **Column B, Current Revenues** – This column represents what Washoe County is currently recovering in revenue for these same services based on the average volumes. Based on current fees, fee-related cost recovery revenue equals \$4,750,556 which is an overall 67% cost recovery level. The cost recovery details of individual fees can be found in **Appendix A** of this report.
- ◆ **Column C, Current Subsidy** – This column shows the difference between what it costs to provide services versus what is being recovered in revenue for these same services. Current fee levels recover 67% of full cost, leaving 33% or \$2,308,624 as unrecovered cost. This difference is being subsidized by other funding sources such as the general fund. This subsidy represents an opportunity for an updated and more focused cost recovery effort by the County for fee-related services.

Fee Methodology

The standard approach for analyzing the cost of providing fee-related services is commonly referred to as a “bottom-up” approach. The bottom-up approach was used to analyze these crime lab fees. A general description of the “bottom up” approach is as follows:

1. Identify all direct staff time spent on the fee related activity or service

MGT conducted a series of meetings to identify work directly in support of fee related services. Direct staff costs are incurred by employees who are “on the front line” and most visible to the customers. Once all direct staff were identified, subject matter experts estimated how much time those employees spend on average, performing each particular fee service.

Developing time estimates for fee-related services can be challenging and staff should be commended for the time and effort they put into this. Although MGT provided direction with templates and other tools to assist them in developing average or “typical” time estimates, these calculations were necessarily developed by the subject matter experts.

2. Calculate the direct cost of the staff time for each fee using productive hourly rates

Productive hourly rates are used to support full cost recovery. A full-time Washoe County employee typically has 2,080 paid hours per year (40 hours x 52 weeks). However, cost studies reduce this number to account for non-productive hours (sick leave, vacation, holidays, training, meetings, etc.). MGT calculated the productive hourly rate for each classification based on the salary and benefit information provided by Washoe County and an analysis of annual productive hours by classification. For the employees in this study, the productive hours used were 1,800, deducting time for paid leave, sick time, and holidays. The Forensic Science Division also employs part-time staff and for those staff scheduled hours and non-productive hours were accounted for.

Determine any other operational costs (i.e., other than personnel costs) that can readily be traced to a specific fee-related service as a direct cost. Professional services contracts are an example of an expense that can often be traced to a specific service or program.

3. Determine indirect or “overhead” costs

Generally, there are two types of indirect costs: departmental and countywide overhead. These indirect costs are allocated across user fee services to capture the full cost of providing the service. If a department performs non-fee related services, a commensurate amount of indirect cost is segregated and not allocated to the fee related services.

- a. Washoe County Sheriff’s Office departmental overhead costs – these costs include managers, supervisors, and support staff as well as other operational costs, such as materials and supplies that are incurred for a common purpose and not readily assigned to a service or program.
- b. Countywide overhead costs – each department and fund within the county receives an allocation of cost from the county’s various central service departments. Central service departments are those whose main function is to

support other county departments and funds. Such departments include Management Services, County Attorney, Human Resources, Administrative Services-Finance, and Information Technology. The methods for allocating central service costs can vary but must demonstrate a causal relationship between the allocation methodology and the costs allocated to the operating department. There are some state and federal guidelines that stress the importance of allocating countywide overhead costs in a way that “equitably reflects the value of service” provided to the department receiving the service(s). In most cases, industry standards call for one of the following methodologies for allocating central services costs:

4. Compare total costs to the current fee schedule

Once all direct and indirect costs were calculated, MGT compared the total cost for each fee-related service to the fee currently charged to the public. In all cases we found the total cost of providing a service exceeded the fee charged. In these instances, the fee can be increased to recover these subsidies, up to the maximum allowed fee.

5. Costs and revenues are annualized by incorporating annual volume figures

Up to this point we have calculated fee costs and revenues on a per-unit basis. By incorporating annual volume figures into the analysis, we extrapolate the per-unit results into annual cost and annual revenue information. Annualizing results gives management an estimate of the fiscal impact of proposed fee adjustments.

Because annual volume will vary from one year to the next, these figures are estimates only. Actual revenue will depend on future activity and collection rates.

6. Recommend fee adjustments

MGT provides fee adjustment recommendations based on full cost information, staff recommendations and industry best practices. Of course, MGT’s recommendations are advisory in nature only, ultimately the County Sheriff must decide what fee levels are appropriate and whether a phased approach might be considered.

Data and Sources

The source for cost information for the calculations in this report is the Washoe County’s Sheriff’s Office Forensic Science Division fiscal year 2024-2025 budgeted costs. The Forensic Science Division provided MGT with salaries, expenditures and cost allocation charges budgeted for the county’s 2024-2025 fiscal year.

Full Cost Hourly Rate

Full cost hourly rates include Indirect costs such as departmental and countywide overhead and are based on 1,800 productive hours of a 2,080 year. Productive hours are the hours an employee is available to work and do not include paid leave, breaks and staff meetings.

Comparison Survey

One additional tool that many agencies use when considering how to establish fees for services is a comparison of what other agencies are charging for similar services. As part of this study, MGT collected fee schedules from the Las Vegas Metropolitan Police Department and private

laboratories NMS Labs, DNA Labs International and Bode Technology. Noted comparable fees are displayed in **Appendix B**.

Cost of Service Analysis

Below is a brief discussion of the findings for the Forensic Science Division analysis. Please see the user fee summary sheets in **Appendix A** of this report for the details on each fee calculation and cost analysis.

Fees can be charged in a variety of ways; however, this study analyzed the fees for the following:

- ◆ **Flat (or fixed) fees** – the fee is always the same, regardless of size or complexity of the service provided in each instance.
- ◆ **Hourly (or time-and-materials)** – Forensic Science Division staff track time and materials expense, and fees are calculated to recover actual costs. Hourly rates for different fees may vary depending upon the hourly rates of the staff completing tasks associated with that fee.

The Forensic Science Division is evaluating fees at 100% and 80% cost recovery and is seeking policy input from Sheriff and leadership. Fees can be set between zero and full cost. See Appendix A for details.

The cost of service analysis divided services into 2 categories of services including:

1. Toxicology

The analysis for toxicology considered time and costs associated with alcohol and drug testing and discussed the possibility of combining fees for simplicity. The costs for toxicology tests were developed to reflect the actual time and effort required. For example, drug tests take approximately 4 times longer than the alcohol tests.

2. DNA testing

In collaboration with staff, MGT is proposing a modified fee schedule that provides different categories for DNA, Firearms, Crime Scene, and Controlled Substance fees. Also, MGT is proposing Latent Print Processing and Latent Print Comparison fees be charged at an hourly rate instead of a flat rate.

DNA Fees:

- DNA fees have been split into six categories. These categories are in line with the classifications the Forensic Science Division currently uses when documenting these services. One new category was added, which is called DNA – Rapid. This fee represents a charge for service that is required to be processed quicker or more urgently than normal at the request of the customer. This is a new service projected to be implemented in fiscal year 26. The user fee model was used to provide an estimation of potential fees based on use and required resources needed to run the program.

3. Firearms Fees:

- Firearms fees have been condensed to two different fees. One is a per sample fee and the other is a per hour fee. The Forensic Science Division is

recommending the use of the per sample fee and the per hour fee is shown as a reference within the user fee model.

4. Crime Scene Fees:

- A flat rate fee is being proposed based on the number of staff necessary to process a crime scene. The fee categories range from one to four staff members. A cost per hour/per staff member has been added to the user fee model for reference.

5. Latent Print Processing and Latent Print Comparison

- Both latent print processing and latent print comparison have been study as per hour fees.

6. Controlled Substances

- A single flat rate fee for the Forensic Science Division's controlled substances testing.

Recommendations Going Forward

MGT recommends that the Forensic Science Division re-analyze the fees in approximately three years' time. Once the commitment is made to understand the full cost of providing services, it is important to review and update the analysis to keep pace with changes in service delivery, staffing changes, and activity levels.

Most of our agencies ask us at the conclusion of the study: how often should this type of study be undertaken? Our advice is to conduct this detailed analysis at least every three years but not more than five years, with minor adjustments in the non-study years to keep pace with economic impacts. MGT recommends the Forensic Science Division apply an inflation adjustment to fees annually, based on the most recent CPI from All Urban Consumers for Nevada to keep pace with inflation. The most recent trailing 12-month period for CPI in Nevada was 2.7% (for all items less food and energy). The industry best practice is to apply this index once per year as part of the Washoe County Sheriff's Office annual budget process. This is particularly helpful once an agency has chosen to adopt a cost recovery policy – whether 100% of the cost or something less – in order to keep fees at the desired level.

Appendix A – User Fee Results

Toxicology

County of Washoe, NV
150651 Toxicology Only
2024b

Ord	Service Name	Current						Recommendations				
		Per Unit			Annual			Per Unit		Annual		
		Current Fee	Full Cost	Current Recovery %	Annual Cost	Annual Revenue	Annual Subsidy	Recovery Level	Fee @ Policy Level	Annual Revenue ²	Increased Revenue	Recommended Subsidy
1	TOXICOLOGY (ALC BLOOD TEST)	\$ 50	\$ 132	38%	\$ 372,111	\$ 140,625	\$ 231,486	80%	\$ 106	\$ 297,688	\$ 157,063	\$ 74,422
2	TOXICOLOGY (DRUGS, BLOOD TEST)	\$ 100	\$ 415	24%	\$ 502,102	\$ 121,000	\$ 381,102	80%	\$ 332	\$ 401,682	\$ 280,682	\$ 100,420
3	TOXICOLOGY (SCREEN, BLOOD TEST)	\$ -	\$ 254	0%	\$ 306,942	\$ -	\$ 306,942	80%	\$ 203	\$ 245,554	\$ 245,554	\$ 61,388
Total User Fees					\$1,181,155	\$556,625	\$624,530			\$944,924	\$388,299	\$236,231
% of Full Cost						47%	53%			80%	70%	20%

All Non-Tox Lab Fees

Washoe County, NV
Crime Lab - No Tox
2024

Ord	Service Name	Current						Recommendations				
		Per Unit			Annual			Per Unit		Annual		
		Current Fee	Full Cost	Current Recovery	Annual Cost	Annual Revenue	Annual Subsidy	Recovery Level	Fee @ Policy	Annual Revenue	Increased Revenue	Recommended Subsidy
1	DNA Fees											
2	DNA - Per Sample	\$ 1	\$ 2,103	0%	\$ 2,025,375	\$ 963	\$ 2,024,412	80%	\$ 1,683	\$ 1,620,300	\$ 1,619,337	\$ 405,075
3	DNA - Per Sample - Stop at Quant/Interp Only	\$ 1	\$ 1,010	0%	\$ 50,506	\$ 50	\$ 50,456	80%	\$ 808	\$ 40,405	\$ 40,355	\$ 10,101
5	DNA - Sexual Assault Kit	\$ 1	\$ 2,259	0%	\$ 1,509,224	\$ 668	\$ 1,508,556	80%	\$ 1,807	\$ 1,207,379	\$ 1,206,711	\$ 301,845
6	DNA - Hit Report or Report Only (assignment)	\$ 1	\$ 277	0%	\$ 15,233	\$ 55	\$ 15,178	80%	\$ 222	\$ 12,187	\$ 12,132	\$ 3,047
7	DNA - Rapid - New	\$ 1	\$ 897	0%	\$ 107,611	\$ 120	\$ 107,491	80%	\$ 717	\$ 86,089	\$ 85,969	\$ 21,522
7.1	DNA - Per Hour	\$ 1	\$ 138	1%	\$ 138	\$ 1	\$ 137	80%	\$ 111	\$ 111	\$ 110	\$ 28
8	Firearms Fees											
12	Firearms - Per Sample	\$ -	\$ 139	0%	\$ 114,689	\$ -	\$ 114,689	80%	\$ 111	\$ 91,751	\$ 91,751	\$ 22,938
12.1	Firearms - Per Hour	\$ 100	\$ 169	59%	\$ 203,324	\$ 120,000	\$ 83,324	80%	\$ 136	\$ 162,659	\$ 42,659	\$ 40,665
12.2	NIBIN	\$ -	\$ 256	0%	\$ 193,505	\$ -	\$ 193,505	80%	\$ 205	\$ 154,804	\$ 154,804	\$ 38,701
13	Crime Scene Fees											
14	Crime Scene - 4 Staff	\$ 100	\$ 35,372	0%	\$ 212,230	\$ 600	\$ 211,630	80%	\$ 28,297	\$ 169,784	\$ 169,184	\$ 42,446
15	Crime Scene - 3 Staff	\$ 100	\$ 10,106	1%	\$ 212,230	\$ 2,100	\$ 210,130	80%	\$ 8,085	\$ 169,784	\$ 167,684	\$ 42,446
16	Crime Scene - 2 Staff	\$ 115	\$ 3,400	3%	\$ 299,211	\$ 10,120	\$ 289,091	80%	\$ 2,720	\$ 239,369	\$ 229,249	\$ 59,842
17	Crime Scene - 1 Staff	\$ 100	\$ 2,783	4%	\$ 125,250	\$ 4,500	\$ 120,750	80%	\$ 2,227	\$ 100,200	\$ 95,700	\$ 25,050
17.1	Crime Scene - Per Hour	\$ 1	\$ 118	1%	\$ 118	\$ 1	\$ 117	80%	\$ 94	\$ 94	\$ 93	\$ 24
18	Latent Print Fees											
19	Latent Print - Comparisons - Per Hour	\$ -	\$ 123	0%	\$ 220,930	\$ -	\$ 220,930	80%	\$ 98	\$ 176,744	\$ 176,744	\$ 44,186
20	Latent Print - Processing - Per Hour	\$ -	\$ 118	0%	\$ 66,851	\$ -	\$ 66,851	80%	\$ 94	\$ 53,481	\$ 53,481	\$ 13,370
21	Other Fees											
23	Controlled Substances	\$ 100	\$ 765	13%	\$ 294,538	\$ 38,500	\$ 256,038	80%	\$ 612	\$ 235,630	\$ 197,130	\$ 58,908
Total User Fees					\$5,878,024	\$4,193,931	\$1,684,094			\$4,702,420	\$508,489	\$1,175,605

Appendix B – Peer Comparisons

The Washoe County Sheriff's Office Forensic Science Division has few peers that are exactly like it. Because the Forensic Science Division uniquely serves most local agencies in the state, some peers at similar sized counties are not comparable because they don't serve as many agencies or have a scaled operation like Washoe County. For comparative purposes, the MGT team, along with the Forensic Science Division leadership team, selected the following agencies:

- City of Las Vegas Metropolitan Police Department
- NMS Labs (Private Lab)
- DNA Labs International (Private Lab)
- Bode Technology (Private Lab)

Las Vegas Metropolitan Police Department

Fee Item	Fee
Crime Scene Analysis	\$63 - \$80/hr
Blood Alcohol	\$112/sample
Toxicology Screening Panel	\$125 per sample
Toxicology Screening Drug Confirmation	\$96 per each
Biology DNA Analysis	\$390 per sample
Latent Print Analysis	\$63/hr + Admin Costs
Firearms Analysis	\$82/hr + Admin Costs

NMS Labs (Private Lab)

Service	Fee
Drug ID	\$496
Drug ID – Syringe	\$931
Drug Quantitation Solid Sample	\$931
Drug Quantitation Liquid Sample	\$671
Drug ID and Quantitation	\$1,035
Hemp/Marijuana ID & Differentiation	\$270
Hemp/Marijuana ID & Quantitation	\$523
Cannabinoid Quantitation	\$325
Drug ID Expedite	\$426 per sample
Drug Quantitation Expedite	\$599 per sample
Affidavit for Drug Chemistry	\$93
Court-Ordered Observation	\$286 per person/per hour
Expert Testimony	\$305 per hour

DNA Labs International (Private Lab)

Service	Fee
Sexual Assault Kit (SAK)	\$1,951.85 per kit
DNA STR Analysis - Sexual Assault Samples (Limited to two extractions)	\$1,642.85
Suspect or Victim Standard/Evidence Sample	\$1,024.85 per sample
Y-STR Analysis	\$1,333.85 per sample

Service	Fee
Suspect or Victim Standard	\$1,333.85 per sample
Rush Fees (In addition):	
48 Hour Turnaround	\$1,642.85 per sample
1 Week Turnaround	\$1,333.85 per sample
Expert Witness – Hourly Rates	\$360.50/hr
Exper Witness - Hotel & Airfare	Reservations and payments are made by client directly.

Bode Technology (Private Lab)

Service	Fee
Sexual Assault Kits – Minimum 25 SAKS per Batch Submission	
Untested SAKs	\$2,300/kit
DNA Analysis of Known Reference – Same Time of Submission and Processing	\$330 per sample
DNA Analysis of Known Reference – Subsequent of Submission and Processing	\$695 per sample
Rush Fee (In addition):	
1 Week Turnaround – Forensic Biology, STR, Y-STR, miniSTR Analysis	300% per sample
Expert Witness Testimony (On site Testimony, Deposition, or Other Court Related matters)	\$2,380