WASHOE COUNTY, NEVADA

CENTRAL SERVICES
SHARED SERVICES REPORT
and
FIXED INDIRECT COST RATE

Fiscal Year 2018

6/30/2017

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

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CERTIFICATION

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

All costs included in this proposal dated 06/30/2017 to establish cost allocation or billings for 7/01/17 to 6/30/18 are allowable in accordance with the requirements of OMB guidance, "Uniform Guidelines for Grants ansd Cooperative Agreements" 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.

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, those 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.

Government Unit	Washoe County, Nevada
Signature:	Christine Vuletich
Name of Official:	
Title:	Assistant County Manager
Date of Execution:	6/30/2017

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ALLOCATION BASES

Costs to be Allocated		Allocation Base Used and Source of Data
101-1 COUNTY MANAGER		
	County Admin	Full-Time Equivalents based upon County approved Budget Report
	Allocated within Office	Full-Time Equivalents based upon County approved Budget Report for Manger's Office Sub-Units
101-6 COMMUNICATION AND ENGAGEMENT		
	Community Relations	Full-Time Equivalents based upon County approved Budget Report
	Reprographics	Distributed based upon actual job costs for FY2016
	Inter Office Mail/Postage	Distributed based upon actual job costs for FY2016
101-8 MANAGEMENT SERVICES		
	Management Services	Placed into a specific Cost Pool and not further allocated
	Constituent Services	Placed into a specific Cost Pool and not further allocated
	Management & Budget	Department/Program FY 2016 budgets, $1000s, exclusive of capital items, per the published Washoe County Budget
	Government Affairs	Placed into a specific Cost Pool and not further allocated
	Administrative Enforcement	Placed into a specific Cost Pool and not further allocated
101-9 INTERNAL AUDIT		
	Internal Audit	Based upon direct work effort per Audit Report
103-3 COMPTROLLER		
	Payroll	Full-Time Equivalents based upon County approved Budget Report
	Accounts Payable	Number of accounts payable transactions processed during FY 2016, per the current accounting system
	General Accounting	Number of accounts and account activity during FY 2016, per Comptroller Report
	Collections	Number of debts referred by Department, June 30, 2016, per Collections annual report Total dollars collected or otherwise cleared in FY 2016 by Department, per Collections annual report
103-6 PURCHASING		
	Purchasing Services	Costs allocated on average of two percentages: dollar volume of purchases by Department in FY 2016 as a percentage of total County purchases, and number of purchase orders line items in FY 2016 for Departments as a percentage of total County purchase orders.
105-1 & 105-6 COMMUNITY SERVICES ADMIN		
	Community Service Administration	Full-Time Equivalents based upon County Approved Budget Reports, Community Services Sub-Units
	Office Space Lease Costs	FY 2016 leases by Department - See Note at bottom of Costs to be Allocated
	Land/Parking Lease Costs	FY2016 Benefitting Department allocation
105-311 FACILITY OPERATIONS		
	Building Maintenance	FY 2016 work order direct costs by Department or site, per Facility Dude report
	Custodial Services	FY 2016 custodial costs by Department square footage
	County Administrative Complex	Usable square footage for occupant Departments, FY 2016
	Mills Lane Court Complex	Usable square footage for occupant Departments, FY 2016
105304 PHYSICAL PLANT INFRASTRUCTURE		
	Building Repairs	Allocated to benefitting building/Department based upon Facility Management Report Usable square footage for occupant Departments, FY 2016, where applicable
105305 FACILITIES ENERGY & UTILITIES		
	Utilities Costs	FY 2016 Energy billings by Department, Facility Management Utility History Report - See Notes at bottom of Cost to be Allocated Section Usable square footage for occupant Departments, FY 2016, where applicable - See Note at bottom of Cost to be Allocated Section

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Costs to be Allocated		Allocation Base Used and Source of Data
106-1 DISTRICT ATTORNEY		
	Dept Admin	Actual salary cost per year end expenditure status reports, and Full-Time Equivalents for District Attorney Programs and Sub-Units
106-7 DISTRICT ATTORNEY CIVIL		
	Civil Div Admin	Actual salary cost per year end expenditure status reports, DA Civil Division Programs
	Agency Legal	FY 2016 Attorney hours by Department, per DA Administration report
	Child Protective Services	Direct allocation to CPS and associated indirect costs
108100 INFORMATION TECHNOLOGY ADMIN		
	Dept Admin	Actual salary cost per year end expenditure status reports, and Full-Time Equivalents for Information Technology Sub-Units
108301 TELECOMMUNICATIONS		
	Telecommunication Services	FY 2016 number of lines by Department based upon Telecommunications report
IT SYSTEM SUPPORT & SERVICES 108300, 108400, 108700, 108900		
	108300 Communications & Security	Number of User IDs by Department in FY 2016, per User ID listing
	108400 Business Solutions & Intergration	Number of User IDs by Department in FY 2016, per User ID listing
	108900 WINnet	Number of User IDs by Department in FY 2016, per User ID listing
108500 IT ENTERPRISE INFRASTRUCTURE		
	IT Enterprise Infrastructure	Number of User IDs by Department in FY 2016, per User ID listing
	Micrographics/Imaging	Number of images made by Department for FY2016
	Records Management	Department Inventory of Records stored, cubic feet at June 30, 2016
	Records Management	Department records disposed, FY 2016, cubic feet
108-8 IT INFRASTRUCTURE		
	File Sever Upgrade	Costs allocated to 108400 IT System Support and Services
	Data Network Infrastructure	Costs allocated to 108400 IT System Support and Services
	PC Replacement	Number of replacement PCs and new PCs installed at County Departments, FY 2016, per IT report
109-0 HUMAN RESOURCES		
	109-1 Human Resources	Number of Full-Time Equivalents (FTEs) per County Budget Report for 2016
	109-2 Labor Relation	Number of Full-Time Equivalents (FTEs) per County Budget Report for 2016
113-0 TREASURER		
	Banking Services	Number of accounts payable transactions processed during FY 2016, per the current accounting system
	A/R Services for Water Resources	Direct Costs for Water Resources
188-0 - 182020 FUND TRANSFERS & OPEB		
	Other Post Employment Benefits (OPEB)	Actual number of current employees and retirees per Cost Center - Health Benefits Reports - See Note at bottom of Costs to be Allocated Section

NOTE: For Direct Lease Costs, Utility Costs, and OPEB expenses actual 2016 allocations will be identified and used to reconcile the estimated 2016 costs associated to each respective area. The results will be utilized to identify the roll-forward adjustment required for FY16 actual costs. The County will be direct charging these costs in FY17 and therefore there is an adjusting entry in the Summary of the Schedule of Allocated Costs removing the actual FY16 costs and expense for these items for the FY18 year.

LISTING OF SERVICES PROVIDED BY CENTRAL SERVICE AGENCIES

County Manager

Leadership and support of County governance, operations and Board vision; liaison between Washoe Board of County Commissioners and elected and appointed department directors, other governmental jurisdictions, community and business groups, employees and constituents; coordinates planning, operational strategy and organizational development; strategic communication for internal and external stakeholders; coordinates internal audits; management services to boards and commissions; grant administration; government affairs coordination with federal, state, regional and local partners; organizational effectiveness and organizational change management coordination; emergency management; fire safety coordination.

Management Services/Comptroller

Financial policies; financial statements; Comprehensive Annual Financial Report; Popular Annual Financial Report; Schedule of Federal Awards; annual budget; Annual Budget Book; fiscal compliance monitoring; annual audit; revenue collection; risk management; purchasing requisitions; purchase orders; manages requests for and granting of bid awards; surplus property sales; contract fiscal review and compliance; accounts payable; procurement card program; payroll and payroll withholding and payments; collections; debt structure and debt service; capital asset and depreciation schedules; department and program accounting oversight; funds fiscal management support; maintenance of enterprise system financial reporting structure; financial reports to governing boards and public; grant accounting and compliance; GASB compliance; Federal census. In FY15 both the Finance Administration and Budget Cost Centers were consolidated with the Comptroller's Office and Management Services.

Community Services

Facility maintenance and repair including HVAC, lighting, flooring, locks, mechanical systems, elevators; ADA building access compliance; maintenance of County appliances and equipment; requests for modifications of the building; construction and repairs of furniture, bookcases and cabinets; maintenance of card key access; responsible for public conference rooms; facility custodial services; snow removal and landscaping services; emergency response to facilities issues; maintenance of energy use and thermostat controls; maintenance and enforcement of facility use policies; maintenance and monitoring of fire alarms and extinguishers and intrusion alarms; negotiate and monitor property lease agreements; moving of furniture and fixtures; painting and graffiti removal; pest control; maintenance of indoor plants; recycling program; building and grounds security; signage; structural repairs, reprographics and mail center.

District Attorney

Legal advice and representation to County departments, boards and commissions, defense and prosecution of all civil suits, review, advise and monitor board and commission actions and meetings, provide legal support to functions of public guardian, planning & zoning, property tax assessment, billing and Board of Equalization actions, labor relations, counsel to separate legal districts and entities, training on open meeting law, ethics, and public records law, natural resources counsel including water, general improvement and flood control, represent County in legal proceedings including bankruptcies, represent County in arbitrations, appeals and hearings, administratively manage the District Attorney's office.

Technology Services

Administer, develop, provide security and upgrades for all applications; software maintenance contracts and licensing; back up and restorations; business and process consulting; database administration; disaster back up and recovery; email administration and maintenance; support emergency operations center; Geographical Information Systems basemap and GPS system administration; IT governance and planning; maintain Helpdesk and support services; imaging of stored records and records management; internet administration; IT research and development; IT policies and documentation; maintain mobile devices and connectivity support; network administration; paging system; personal computers and printers; process re-engineering; project and change management; radios and radar gun maintenance; application, cyber and server security; telephone systems; video and audio conferencing and teleconferencing; technology department administration.

Human Resources

Recruitment and selection; employment policies; employee physicals; background checks; administration of classification and compensation system; maintenance of employee records database; coordination of temporary workers; workforce development and training; administration of health benefits and other employee insurance plans and benefits programs; employee assistance program; County labor relations; violence in the workplace; grievances; arbitrations; EEOC complaints; investigations.

Treasurer

Banking services; bank account reconciliation; maintain investments of County assets; reconcile deposits; bill and collect annual property taxes; process abatement adjustments; process utility payments; cash audits; electronic payment files; wire transfers; collection of bad debts; delinquent property disposal; recording and maintenance of enterprise system's cash handling processes; imaging of receipts.

OPEB

Other Post Employment Benefits - employer costs of retiree healthcare benefits.

Note: All Central Service Agencies costs include General Fund expenditures and associated reimbursements only. These are identified in Fund 100. Salary amounts utilized as the basis for calculating the Countywide Indirect Cost Rate include total salaries paid of all operating Agencies of the County. Depreciation expense is only reflected for Central Service Agencies. Truckee Meadows Fire Protection District (TMFPD) and Siera Fire Protection District (SFPD) were moved from County oversight and financials in FY14. TMFPD still receives certain operational support from various Departments of the County. Salary, Wages, Accounts Payable transactions, etc. for TMFPD and SFPD are noted and utilized in this report to appropriately reflect the amount of services and costs benefitting the two organizations.

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SCHEDULE OF ALLOCATED COSTS

	101-1 COUNTY MANAGER	101-6 COMM & ENGAGEMENT	101800 MGMT SERVICES	101-9 INTERNAL AUDIT	103-3 COMPTRL/ ACCNTG	103-6 PURCHSNG ADMIN	105-1 & 105-6 COMMUNITY SVCS ADMIN	105-31 Adj FACILITY OPERATIONS
100-0 County Commission	$ 43,693	$ 2,513	$ 874	$ -	$ 3,229	$ 73	-	$ -
101-11 Admin Enforcement	-	147	84	-	2,556	36	-	-
101-3 Grants Division - Co Mgr.	-	-	491	-	88	-	-	-
101-5 Emer Mgmnt Administration	52,431	8,888	3,605	733	5,635	5,808	-	97,051
102-0 Assessor	16,198	68,356	11,374	-	9,197	5,964	-	95,281
104-0 Clerk	3,780	6,611	1,848	-	4,448	623	-	27,711
105-2 Comm Svcs Proj & Prog	94	80	-	-	46	-	-	-
105-4 Comm Svcs Planning	5,883	6,075	-	-	2,976	105	202,010	-
105-5 Comm Svcs Engineering	3,542	2,995	-	-	1,589	2,311	121,634	-
106-2 CARES/SART	-	-	-	-	2,460	-	-	12,725
106-3 Family Support Enf	9,989	16,269	-	-	4,684	937	-	-
106-5 DA Grants	-	-	-	-	342	-	-	-
106710 DA CPS Integration	-	-	-	-	-	-	-	-
106-9 Drug Forfeitures	270	228	-	-	618	231	-	-
108-7 GIS Base Mapping	-	-	-	-	-	-	-	-
111-0 Recorder	5,939	11,316	2,671	-	5,765	2,973	-	56,031
112-0 Registrar of Voters	1,860	48,396	2,112	-	4,993	3,661	88,617	66,669
120-0 District Courts	39,461	47,407	29,921	779	138,511	22,095	-	654,903
124-0 Public Defender	14,969	21,421	11,636	-	83,206	1,114	-	57,678
125-1 Incline Justice Court	1,658	1,537	713	-	2,389	70	82,885	2,499
125-3 Reno Justice Court	14,225	14,643	8,276	733	14,465	2,561	-	262,966
125-4 Sparks Justice Court	6,590	6,481	3,470	687	6,570	969	221,272	30,505
125-7 Wadsworth Justice Court	702	594	465	14,430	35,275	51	-	8,403
126-0 Incline Constable	497	420	213	-	1,783	137	-	-
127-0 Juvenile Services	32,992	30,966	22,315	-	100,175	15,061	-	223,775
128-0 Alternative Public Defender	4,049	4,057	2,968	-	3,109	677	-	16,624
129-0 Conflict Counsel	-	-	1,856	-	4,287	1,719	-	-
130-0 Library	25,490	24,997	11,675	-	21,304	1,188	223,707	586,511
140-1 Parks Administration	13,079	16,351	-	-	30,813	18,002	449,169	15,767
140-2 Parks Planning & Develop	-	-	-	-	-	-	-	-
140-3 Parks Recreation	-	-	-	-	-	-	-	-
140-4 Parks Operations	-	-	-	-	-	-	-	579,272
140-9 Parks Infrastructure Preserv	-	-	-	-	-	-	-	-
150-0 Sheriff	195,075	210,098	148,402	-	236,003	59,080	21,581	1,522,625
153-0 Medical Examiner	4,473	4,461	3,968	-	6,120	3,420	-	35,390
154-0 Alternative Sentencing	2,144	1,943	1,498	550	8,124	332	-	-
157-1 Public Guardian	4,319	4,490	2,372	-	3,333	400	14,573	15,066
159-1 Public Administrator	2,700	4,208	1,421	-	1,589	252	-	19,015
179100 Social Services Admin	11,609	39,473	882	-	40,170	36	-	7,744
179120 County Child Welfare	-	-	622	-	-	-	-	-
179200 General Assistance	-	-	642	-	134	973	-	16,967
179250 Adult Comm Assist Center	-	-	-	-	46	-	-	-
179-2 Homeless Services	-	-	277	-	288	822	-	-
179-3 Housing	-	-	187	-	1,673	244	-	-
179-4 Indigent Services	-	-	21,871	-	5,598	12,611	-	20,408
179-5 Behavioral Health Program	-	-	576	-	27	-	-	-
180-0 Intergovernmental	-	-	4,636	-	88	1,830	-	-
181-0 Community Support	-	-	501	-	9,223	1,206	-	-
182010 Accrued Benefits	-	-	-	-	712	-	-	-
184-0 Regional Water Planning	-	-	-	-	-	-	-	-
189-0 Contingency	-	-	-	-	-	-	-	-
199-0 Undesig Rev- Ex Energy	-	-	-	-	11	-	-	-
202-0 Public Health Administration	42,516	84,468	29,865	-	91,962	20,405	-	308,144
203-0 Stabilization Fund	-	-	-	-	-	-	-	-

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204-0 Library Expansion	$ 5,848	$ 4,943	$ 3,673	$ -	$ 9,517	$ 633	-	$ -
205-0 Animal Services	10,799	23,166	6,647	-	22,516	3,702	-	75,001
208-0 Enhanced 911	-	-	2,579	-	3,983	4,299	-	-
209-0 Regional Safety Training Center	1,282	1,084	978	-	5,254	1,860	-	43,399
210-0 Regional Communication Center	-	-	2,641	-	12,236	4,855	-	-
211-0 Truckee River Flood Management	2,429	2,054	10,160	-	8,190	-	-	123
216-0 Roads	15,555	13,253	15,808	-	18,146	17,065	534,185	77,323
221-0 Indigent Assistance	-	-	17,402	-	3,150	3,220	-	-
225-0 Senior Center	6,417	30,834	7,289	-	37,775	16,167	-	172,692
228-0 Child Protective Services	62,918	53,190	73,918	-	189,594	14,477	-	487,418
230-0 Regional Permits System	-	-	390	-	3,711	-	-	-
266-0 Truckee Remediation District	1,903	1,861	4,842	-	13,177	1,926	65,358	5,360
270-2 Other Restricted Funds-Baseball	-	-	-	-	3,131	-	-	-
270-3 Other Restricted Funds-Coop Ext	-	-	1,798	-	3,189	-	-	-
270-6 Other Restricted Funds-May	1,480	1,251	829	-	10,080	8,072	-	23,750
270-7 Other Rest Funds - Admin Assess	-	-	-	-	16,636	-	-	-
280-0 TMFPD General Fund	-	30,785	-	137	79,392	20,517	-	131,715
281-0 SFPD General Fund	-	-	-	-	1,993	1,641	-	-
301-0 Debt Service	-	-	-	-	11,409	40	-	-
340-0 SAD Debt Service	-	-	-	-	66,055	-	-	-
402-0 Public Works Construction Fund	-	-	-	-	133,529	10,594	-	-
404-0 Parks Construction Fund	-	-	-	-	164,706	2,542	-	-
430-0 Regional Permits Capital	-	-	-	-	4,543	-	-	-
480-0 TMFPD Const	-	-	-	-	-	3,837	-	-
489-0 Capital Facilities Fund	-	-	-	-	10,169	14,373	-	-
520 Golf Course	1,963	1,659	1,169	3,848	21,804	1,416	-	42,895
560 Building and Safety Fund	5,010	6,332	3,391	-	10,053	1,143	172,066	33,455
566-0 Water Resources	6,897	7,102	18,218	-	139,792	13,493	236,870	35,845
568-0 So.Truckee Meadows GID	-	-	-	-	2,419	-	-	-
618-0 Health Benefits	877	1,253	563	-	27,104	18,704	-	-
619-0 Risk Management	810	990	515	-	9,253	7,231	-	-
669-0 Equipment Services	5,705	9,464	8,899	-	40,674	18,768	195,893	128,706
711-0 TR Flood Investment	-	-	-	-	-	-	-	-
712-0 Nevada Works	-	-	-	-	-	-	-	-
713-0 RTC	-	-	-	-	-	-	-	-
714-0 WC School Dist Debt	-	-	-	-	-	-	-	-
715-0 Library Investment	-	-	-	-	-	996	-	-
716-0 TWRQSA Joint Venture	-	-	-	-	-	-	-	-
718-0 Reno Tahoe Airport Authority	-	-	-	-	-	-	-	-
721-0 Public Guard Trust	-	-	-	-	-	-	-	-
722-0 Social Service Trust	-	-	-	-	-	-	-	-
730-0 Fish & Game	-	-	-	-	-	-	-	-
732-0 Range Improvement District	-	-	-	-	-	-	-	-
738-0 Courts Trust Fund	-	-	-	-	-	-	-	-
739-0 Sheriff Trust & Agency Fund	-	-	-	-	-	-	-	-
740-0 Railroad Grd Sep Pro	-	-	-	-	-	-	-	-
742-0 Southwest Point/Arrowhead	-	-	-	-	-	-	-	-
750-0 OPEB Trust Funds	-	-	-	-	16,027	577	-	-
752-0 Agency Tax Settlement	-	-	-	-	-	-	-	-
753-0 Deferred Com Division	-	-	-	-	-	-	-	-
754-0 Tahoe Regional Planning	-	-	-	-	-	-	-	-
756-0 Tank Farm	-	-	-	-	-	-	-	-
766-0 Western Reg Wtr Comm	-	-	-	-	-	2,586	-	3,372
79800 Treasury Unapprotioned	-	-	-	-	-	-	-	-
990055 May Building Trust	-	-	-	-	-	-	-	-

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990221 Verdi Tv Admin	$ -	$ -	$ -	$ -	$ -	$ -	-	$ -
992010 Senior Services Fund	-	-	-	-	-	-	-	-
994000 TRPA Permits	-	-	-	-	-	-	-	-
994002 AT&T Cell Tower	-	-	-	-	-	-	-	-
994003 Ubiquitel Cell Tower	-	-	-	-	-	-	-	-
998000 Financial Assurances	-	-	-	-	-	-	-	-
Other	-	-	-	-	230,261	-	-	298,744
Total Allocated	$ 690,120	$ 879,110	$ 515,996	$ 21,897	$ 2,225,082	$ 382,711	$ 2,629,820	$ 6,299,528

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	105304 PHYSICAL PLANT PRESERVTN	105305 UTILITIES	106-1 DIST ATTNY	106710 DIST ATTNY CIVIL	108100 INFO TECH ADMIN	108301 TELE COMM	108300 108400 108900 IT SUP & SVCS	108500 IT ENT INFRASTR
100-0 County Commission	$ -	$ -	$ -	$ 71,018	$ 55	$ 351	$ 13,036	$ 3,622
101-11 Admin Enforcement	-	-	-	-	-	-	-	-
101-3 Grants Division - Co Mgr.	-	-	-	-	-	-	-	-
101-5 Emer Mgmnt Administration	-	2,785	-	2,522	-	3,816	113,011	31,385
102-0 Assessor	1,240	28,641	-	16,815	-	3,070	160,825	72,614
104-0 Clerk	214	3,758	-	897	85,987	1,053	41,291	23,115
105-2 Comm Svcs Proj & Prog	-	-	-	-	-	-	-	-
105-4 Comm Svcs Planning	-	-	-	21,523	-	1,448	86,930	25,109
105-5 Comm Svcs Engineering	-	-	-	-	-	1,272	28,255	8,133
106-2 CARES/SART	-	-	-	-	-	-	-	-
106-3 Family Support Enf	-	-	731,968	164,668	-	2,720	-	-
106-5 DA Grants	-	-	-	-	-	-	-	-
106710 DA CPS Integration	-	-	-	1,781,516	-	-	-	-
106-9 Drug Forfeitures	-	-	19,783	70,963	-	-	-	-
108-7 GIS Base Mapping	-	-	-	-	-	-	-	-
111-0 Recorder	433	7,599	-	-	106,007	1,535	71,720	20,135
112-0 Registrar of Voters	467	16,369	-	15,920	88,194	1,930	134,744	45,362
120-0 District Courts	79,591	239,148	-	16,283	13,491	16,755	-	183,929
124-0 Public Defender	1,518	23,872	-	1,570	-	3,860	191,245	361,112
125-1 Incline Justice Court	-	6,482	-	-	-	-	43,465	12,071
125-3 Reno Justice Court	17,551	-	-	5,941	-	3,684	226,023	164,216
125-4 Sparks Justice Court	-	25,245	-	-	-	2,632	132,570	50,274
125-7 Wadsworth Justice Court	-	2,388	-	-	-	-	10,871	3,017
126-0 Incline Constable	-	-	-	447	-	-	-	-
127-0 Juvenile Services	-	172,129	-	4,373	35,000	5,658	302,082	106,095
128-0 Alternative Public Defender	437	6,882	-	6,726	-	1,228	106,489	61,590
129-0 Conflict Counsel	-	-	-	-	-	-	-	-
130-0 Library	94,845	195,233	-	10,593	24,000	3,904	365,115	101,567
140-1 Parks Administration	59,680	672,511	-	78,584	-	482	267,314	75,038
140-2 Parks Planning & Develop	-	-	-	-	-	-	-	-
140-3 Parks Recreation	-	-	-	-	-	-	-	-
140-4 Parks Operations	-	-	-	-	-	-	-	-
140-9 Parks Infrastructure Preserv	-	-	-	-	-	-	-	-
150-0 Sheriff	201,927	894,686	-	100,781	33,180	28,158	2,525,457	741,245
153-0 Medical Examiner	-	41,697	-	19,113	-	-	76,069	26,106
154-0 Alternative Sentencing	-	-	-	9,025	-	790	80,408	22,333
157-1 Public Guardian	-	6,395	-	191,165	-	1,140	56,501	20,255
159-1 Public Administrator	-	8,364	-	27	-	658	23,907	10,709
179100 Social Services Admin	5,120	3,204	-	-	11,400	1,097	693,278	196,193
179120 County Child Welfare	-	-	-	-	-	-	-	-
179200 General Assistance	445	13,447	-	23,543	25,571	395	-	-
179250 Adult Comm Assist Centre	-	-	-	-	-	-	-	-
179-2 Homeless Services	-	-	-	-	-	-	-	-
179-3 Housing	-	-	-	-	-	-	-	-
179-4 Indigent Services	-	-	-	-	-	877	-	-
179-5 Behavioral Health Program	-	-	-	-	-	-	-	-
180-0 Intergovernmental	-	-	-	-	-	-	-	-
181-0 Community Support	-	-	-	-	-	-	-	-
182010 Accrued Benefits	-	-	-	-	-	-	-	-
184-0 Regional Water Planning	-	-	-	-	-	-	-	-
189-0 Contingency	-	-	-	-	-	-	-	-
199-0 Undesig Rev- Ex Energy	-	-	-	-	-	-	-	-
202-0 Public Health Administration	2,225	90,904	-	84,053	-	10,220	499,859	156,646
203-0 Stabilization Fund	-	-	-	-	-	-	-	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

SCHEDULE OF ALLOCATED COSTS

	105304 PHYSICAL PLANT PRESERVTN	105305 UTILITIES	106-1 DIST ATTNY	106710 DIST ATTNY CIVIL	108100 INFO TECH ADMIN	108301 TELE COMM	108300 108400 108900 IT SUP & SVCS	108500 IT ENT INFRASTR
204-0 Library Expansion	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
205-0 Animal Services	-	-	-	62,331	-	1,316	136,918	38,742
208-0 Enhanced 911	-	-	-	11,293	-	-	-	-
209-0 Regional Safety Training Center	96,837	-	-	-	-	3,334	19,558	5,432
210-0 Regional Communication Center	-	-	-	-	-	965	31,273	-
211-0 Truckee River Flood Management	-	-	-	-	-	-	36,943	10,261
216-0 Roads	51,711	248,079	-	-	508	658	154,302	42,853
221-0 Indigent Assistance	-	-	-	-	-	-	-	-
225-0 Senior Center	9,974	66,546	-	12,332	-	2,149	76,069	22,017
228-0 Child Protective Services	13,810	132,470	-	-	-	13,860	-	-
230-0 Regional Permits System	-	-	-	-	-	-	-	-
266-0 Truckee Remediation District	73	2,202	-	-	-	395	13,036	3,622
270-2 Other Restricted Funds-Baseball	-	-	-	-	-	-	-	-
270-3 Other Restricted Funds-Coop Ext	-	-	-	-	-	-	-	-
270-6 Other Restricted Funds-May	-	-	-	-	-	-	-	-
270-7 Other Rest Funds - Admin Assess	-	-	-	-	-	-	-	-
280-0 TMFPD General Fund	184	6,062	-	35,426	-	921	317,301	88,721
281-0 SFPD General Fund	-	-	-	-	-	-	-	-
301-0 Debt Service	-	-	-	-	-	-	-	-
340-0 SAD Debt Service	-	-	-	870	-	-	-	-
402-0 Public Works Construction Fund	-	-	-	-	-	-	4,348	1,207
404-0 Parks Construction Fund	-	-	-	-	-	-	-	-
430-0 Regional Permits Capital	-	-	-	-	-	-	-	-
480-0 TMFPD Const	-	-	-	-	-	-	-	-
489-0 Capital Facilities Fund	-	-	-	-	-	-	-	-
520 Golf Course	-	-	-	-	-	-	-	-
560 Building and Safety Fund	259	4,536	-	-	-	1,579	91,279	62,641
566-0 Water Resources	162	2,842	-	-	-	1,886	36,943	12,127
568-0 So.Truckee Meadows GID	-	-	-	-	-	-	-	-
618-0 Health Benefits	-	-	-	-	-	132	-	-
619-0 Risk Management	-	-	-	5,606	-	219	13,036	3,622
669-0 Equipment Services	-	12,176	-	-	-	877	43,465	-
711-0 TR Flood Investment	-	-	-	-	-	-	-	-
712-0 Nevada Works	-	-	-	-	-	-	-	-
713-0 RTC	-	-	-	-	-	-	-	-
714-0 WC School Dist Debt	-	-	-	-	-	-	-	-
715-0 Library Investment	-	-	-	-	-	-	-	-
716-0 TWRQSA Joint Venture	-	-	-	-	-	-	-	-
718-0 Reno Tahoe Airport Authority	-	-	-	-	-	-	-	-
721-0 Public Guard Trust	-	-	-	-	-	-	-	-
722-0 Social Service Trust	-	-	-	-	-	-	-	-
730-0 Fish & Game	-	-	-	-	-	-	-	-
732-0 Range Improvement District	-	-	-	-	-	-	-	-
738-0 Courts Trust Fund	-	-	-	-	-	-	-	-
739-0 Sheriff Trust & Agency Fund	-	-	-	-	-	-	-	-
740-0 Railroad Grd Sep Pro	-	-	-	-	-	-	-	-
742-0 Southwest Point/Arrowhead	-	-	-	-	-	-	-	-
750-0 OPEB Trust Funds	-	-	-	-	-	-	-	-
752-0 Agency Tax Settlement	-	-	-	-	-	-	-	-
753-0 Deferred Com Division	-	-	-	-	-	-	-	-
754-0 Tahoe Regional Planning	-	-	-	-	-	-	-	-
756-0 Tank Farm	-	-	-	-	-	-	-	-
766-0 Western Reg Wtr Comm	26	458	-	-	-	-	-	-
798000 Treasury Unapportioned	-	-	-	-	-	-	-	-
990055 May Building Trust	-	-	-	-	-	-	-	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

SCHEDULE OF ALLOCATED COSTS

	105304 PHYSICAL PLANT PRESERVTN	105305 UTILITIES	106-1 DIST ATTNY	106710 DIST ATTNY CIVIL	108100 INFO TECH ADMIN	108301 TELE COMM	108300 108400 108900 IT SUP & SVCS	108500 IT ENT INFRASTR
990221 Verdi Tv Admin	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
992010 Senior Services Trust	-	-	-	-	-	-	-	-
994000 TRPA Permits	-	-	-	-	-	-	-	-
994002 AT&T Cell Tower	-	-	-	-	-	-	-	-
994003 Ubiquitel Cell Tower	-	-	-	-	-	-	-	-
998000 Financial Assurances	-	-	-	-	-	-	-	-
Other	549	20,298	-	314,679	-	-	-	-
Total Allocated	$ 639,278	$ 2,957,408	$ 751,751	$ 3,140,603	$ 423,393	$ 127,024	$ 7,224,936	$ 2,813,112

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

SCHEDULE OF ALLOCATED COSTS

	108800 INFO TECH INFRASTR	109-0 HUMAN RESOURCE	113-1 COUNTY TREASURER	188-0 182020 FUND TSFR
100-0 County Commission	$ -	$ 5,504	$ 386	$ 17,874
101-11 Admin Enforcement	-	-	-	-
101-3 Grants Division - Co Mgr.	-	-	80	4,473
101-5 Emer Mgmnt Administration	34,567	6,604	2,238	13,419
102-0 Assessor	-	66,039	1,970	607,962
104-0 Clerk	-	15,409	865	151,995
105-2 Comm Svcs Proj & Prog	-	384	17	-
105-4 Comm Svcs Planning	-	23,985	1,181	125,174
105-5 Comm Svcs Engineering	-	14,442	528	116,228
106-2 CARES/SART	-	-	2,227	-
106-3 Family Support Enf	-	40,725	1,671	165,396
106-5 DA Grants	-	-	309	-
106710 DA CPS Integration	-	-	-	-
106-9 Drug Forfeitures	-	1,100	490	4,473
108-7 GIS Base Mapping	-	-	-	-
111-0 Recorder	-	24,213	1,501	143,049
112-0 Registrar of Voters	-	7,585	3,141	49,168
120-0 District Courts	-	-	19,050	1,032,636
124-0 Public Defender	-	61,031	3,012	330,793
125-1 Incline Justice Court	-	3,380	577	17,874
125-3 Reno Justice Court	45,802	28,996	3,638	330,793
125-4 Sparks Justice Court	31,111	13,434	1,160	165,396
125-7 Wadsworth Justice Court	-	1,430	187	13,419
126-0 Incline Constable	-	2,026	327	8,946
127-0 Juvenile Services	-	134,513	11,517	773,359
128-0 Alternative Public Defender	-	16,509	1,515	71,533
129-0 Conflict Counsel	-	-	3,624	-
130-0 Library	-	103,924	6,289	773,359
140-1 Parks Administration	-	53,326	12,035	326,337
140-2 Parks Planning & Develop	-	-	-	-
140-3 Parks Recreation	-	-	-	-
140-4 Parks Operations	-	-	-	-
140-9 Parks Infrastructure Preserv	-	-	-	-
150-0 Sheriff	-	795,344	36,105	4,649,097
153-0 Medical Examiner	-	18,238	3,231	98,354
154-0 Alternative Sentencing	-	8,739	813	26,821
157-1 Public Guardian	-	17,609	747	75,989
159-1 Public Administrator	-	11,008	486	67,060
179100 Social Services Admin	-	47,329	396	388,907
179120 County Child Welfare	-	-	-	-
179200 General Assistance	-	-	122	93,881
179250 Adult Comm Assist Centre	-	-	42	-
179-2 Homeless Services	-	-	261	-
179-3 Housing	-	-	1,515	-
179-4 Indigent Services	-	-	5,069	-
179-5 Behavioral Health Program	-	-	24	-
180-0 Intergovernmental	-	-	80	-
181-0 Community Support	-	-	361	-
182010 Accrued Benefits	-	-	-	-
184-0 Regional Water Planning	-	-	-	-
189-0 Contingency	-	-	-	-
199-0 Undesig Rev- Ex Energy	-	-	10	-
202-0 Public Health Administration	-	173,342	16,916	1,086,277
203-0 Stabilization Fund	-	-	-	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

SCHEDULE OF ALLOCATED COSTS

	108800 INFO TECH INFRASTR	109-0 HUMAN RESOURCE	113-1 COUNTY TREASURER	188-0 182020 FUND TSFR
204-0 Library Expansion	$ -	$ 23,840	$ 4,020	$ 53,641
205-0 Animal Services	-	44,026	5,205	205,636
208-0 Enhanced 911	-	-	771	-
209-0 Regional Safety Training Center	-	5,229	1,334	-
210-0 Regional Communication Center	-	-	2,703	-
211-0 Truckee River Flood Management	-	9,905	348	13,419
216-0 Roads	-	63,419	6,243	482,788
221-0 Indigent Assistance	-	-	17	75,989
225-0 Senior Center	-	26,163	4,975	174,342
228-0 Child Protective Services	293,825	256,519	115,150	894,060
230-0 Regional Permist System	-	-	10	-
266-0 Truckee Remediation District	-	7,759	1,647	26,821
270-2 Other Restricted Funds-Baseball	-	-	-	-
270-3 Other Restricted Funds-Coop Ext	-	-	52	17,874
270-6 Other Restricted Funds- May	-	6,032	2,304	8,946
270-7 Other Rest Funds-Admin Assess	-	-	1,532	-
280-0 TMFPD General Fund	-	136,482	-	-
281-0 SFPD General Fund	-	-	-	-
301-0 Debt Service	-	-	149	-
340-0 SAD Debt Service	-	-	(9,819)	-
402-0 Public Works Construction Fund	-	-	4,537	-
404-0 Parks Construction Fund	-	-	1,324	-
430-0 Regional Permits Capital	-	-	118	-
480-0 TMFPD Const	-	-	-	-
489-0 Capital Facilities Fund	-	-	573	-
520 Golf Course	-	8,001	2,484	8,946
560 Building and Safety Fund	-	20,428	983	156,468
566-0 Water Resources	-	28,121	53,476	210,109
568-0 So.Truckee Meadows GID	-	-	-	-
618-0 Health Benefits	-	3,579	9,238	13,419
619-0 Risk Management	-	3,301	1,727	35,767
669-0 Equipment Services	-	23,258	24,536	107,282
711-0 TR Flood Investment	-	-	-	-
712-0 Nevada Works	-	-	-	-
713-0 RTC	-	-	-	415,745
714-0 WC School Dist Debt	-	-	-	-
715-0 Library Investment	-	-	-	-
716-0 TWRQSA Joint Venture	-	-	-	-
718-0 Reno Tahoe Airport Authority	-	-	-	-
721-0 Public Guard Trust	-	-	-	-
722-0 Social Service Trust	-	-	-	-
730-0 Fish & Game	-	-	-	-
732-0 Range Improvement District	-	-	-	-
738-0 Courts Trust Fund	-	-	-	-
739-0 Sheriff Trust & Agency Fund	-	-	-	-
740-0 Railroad Grd Sep Pro	-	-	-	-
742-0 Southwest Point/Arrowhead	-	-	-	-
750-0 OPEB Trust Fund	-	-	-	-
752-0 Agency Tax Settlement	-	-	-	-
753-0 Deferred Com Division	-	-	-	-
754 - Tahoe Regional Planning	-	-	-	-
756-0 Tank Farm	-	-	-	-
766-0 Western Reg Wtr Comm	-	-	-	-
798000 Treasury Unapportioned	-	-	-	-
990055 May Building Trust	-	-	-	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

SCHEDULE OF ALLOCATED COSTS

	108800 INFO TECH INFRASTR	109-0 HUMAN RESOURCE	113-1 COUNTY TREASURER	188-0 182020 FUND TSFR
990221 Verdi Tv Admin	$ -	$ -	$ -	$ -
992010 Senior Services Fund	-	-	-	-
994000 TRPA Permits	-	-	-	-
994002 AT&T Cell Tower	-	-	-	-
994003 Ubiquitel Cell Tower	-	-	-	-
998000 Financial Assurances	-	-	-	-
Other	-	-	-	214,566
Total Allocated	$ 405,305	$ 2,362,230	$ 381,350	$ 14,845,860

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

SCHEDULE OF ALLOCATED COSTS

	SUBTOTAL PAGE 6	SUBTOTAL PAGE 9	SUBTOTAL PAGE 12	TOTAL FY16 ACTUAL ALLOCATED	PRIOR FY16 ALLOC AMT	ROLL-FORWARD ADJUST	DIRECT LEASE ADJUSTMENT	UTILITY COST ADJUSTMENT	OPEB ADJUSTMENT	FINAL ALLOCATED AMOUNT
100-0 County Commission	$ 50,382	$ 88,082	$ 23,764	$ 162,227	$ (200,649)	$ (38,422)	$ -	$ -	$ (17,874)	$ 105,931
101-11 Admin Enforcement	2,823	-	-	2,823	(27,701)	(24,878)	-	-	-	(22,055)
101-3 Grants Division - Co Mgr.	579	-	4,553	5,132	(289)	4,843	-	-	(4,473)	5,502
101-5 Emer Mgmnt Administration	174,151	153,519	56,828	384,498	(381,731)	2,767	-	(2,785)	(13,419)	371,061
102-0 Assessor	206,370	283,205	675,971	1,165,546	(1,184,859)	(19,314)	-	(28,641)	(607,962)	509,629
104-0 Clerk	45,021	156,315	168,269	369,605	(292,954)	76,651	-	(3,758)	(151,995)	290,504
105-2 Comm Svcs Proj & Prog	220	-	401	621	(34,947)	(34,326)	-	-	-	(33,705)
105-4 Comm Svcs Planning	217,049	135,010	150,340	502,399	(696,595)	(194,196)	-	-	(125,174)	183,029
105-5 Comm Svcs Engineering	132,071	37,660	131,198	300,929	(293,328)	7,601	-	-	(116,228)	192,302
106-2 CARES/SART	15,185	-	2,227	17,412	(11,715)	5,697	-	-	-	23,109
106-3 Family Support Enf	31,879	899,356	207,792	1,139,027	(817,673)	321,354	-	-	(165,396)	1,294,985
106-5 DA Grants	342	-	309	651	(735)	(84)	-	-	-	567
106710 DA CPS Integration	-	1,781,516	-	1,781,516	(1,632,212)	149,304	-	-	-	1,930,819
108-9 Drug Forfeitures	1,347	90,746	6,063	98,156	(61,481)	36,675	-	-	(4,473)	130,358
108-7 GIS Base Mapping	-	-	-	-	(93,239)	(93,239)	-	-	-	(93,239)
111-0 Recorder	84,695	207,429	168,763	460,887	(546,750)	(85,863)	-	(7,599)	(143,049)	224,377
112-0 Registrar of Voters	216,308	302,986	59,894	579,188	(538,090)	41,098	(88,617)	(16,369)	(49,168)	466,131
120-0 District Courts	933,077	549,197	1,051,686	2,533,960	(2,074,811)	459,149	-	(239,148)	(1,032,636)	1,721,326
124-0 Public Defender	190,024	583,177	394,836	1,168,037	(1,211,347)	(43,310)	-	(23,872)	(330,793)	770,062
125-1 Incline Justice Court	91,751	62,018	21,831	175,600	(151,035)	24,565	(82,885)	(6,482)	(17,874)	92,924
125-3 Reno Justice Court	317,869	417,415	409,229	1,144,513	(1,046,346)	98,167	-	-	(330,793)	911,887
125-4 Sparks Justice Court	276,544	210,721	211,101	698,366	(585,590)	112,776	(221,272)	(25,245)	(165,396)	399,229
125-7 Wadsworth Justice Court	59,920	16,276	15,036	91,232	(70,413)	20,819	-	(2,388)	(13,419)	96,244
126-0 Incline Constable	3,050	447	11,299	14,796	(16,361)	(1,565)	-	-	(8,946)	4,285
127-0 Juvenile Services	425,284	625,337	919,389	1,970,010	(2,032,548)	(62,539)	-	(172,129)	(773,359)	961,983
128-0 Alternative Public Defender	31,484	183,352	89,557	304,393	(292,443)	11,950	-	(6,882)	(71,533)	237,928
129-0 Conflict Counsel	7,862	-	3,624	11,486	(36,333)	(24,847)	-	-	-	(13,361)
130-0 Library	894,872	795,257	883,572	2,573,701	(2,409,951)	163,750	(223,706)	(195,233)	(773,359)	1,545,152
140-2 Parks Administration	543,181	1,153,609	391,698	2,088,488	(1,452,887)	635,601	-	(672,511)	(326,337)	1,725,241
140-2 Parks Planning & Develop	-	-	-	-	-	-	-	-	-	-
140-3 Parks Recreation	-	-	-	-	-	-	-	-	-	-
140-4 Parks Operations	579,272	-	-	579,272	(737,082)	(157,810)	-	-	-	421,462
140-9 Parks Infrastructure Preserv	-	-	-	-	-	-	-	-	-	-
150-0 Sheriff	2,392,864	4,525,434	5,480,546	12,398,843	(11,731,197)	667,646	(21,581)	(894,686)	(4,649,097)	7,501,126
153-0 Medical Examiner	57,832	162,985	119,823	340,640	(303,885)	36,755	-	(41,697)	(98,354)	237,344
154-0 Alternative Sentencing	14,591	112,556	36,373	163,520	(86,117)	77,403	-	-	(26,821)	214,102
157-1 Public Guardian	44,553	275,456	94,345	414,354	(497,920)	(83,566)	(14,573)	(6,395)	(75,989)	233,831
159-1 Public Administrator	29,185	43,665	78,554	151,404	(164,272)	(12,869)	-	(8,364)	(67,060)	63,111
179100 Social Services Admin	99,914	910,292	436,632	1,446,838	(1,354,420)	92,418	-	(3,204)	(388,907)	1,147,144
179120 County Child Welfare	622	-	-	622	(2,982)	(2,360)	-	-	-	(1,738)
179200 General Assistance	18,716	63,401	94,003	176,120	(76,576)	99,544	-	(13,447)	(93,881)	168,335
179250 Adult Comm Assist Centre	46	-	42	88	(4,031)	(3,943)	-	-	-	(3,855)
179-2 Homeless Services	1,387	-	261	1,648	(861)	787	-	-	-	2,435
179-3 Housing	2,104	-	1,515	3,619	(4,794)	(1,175)	-	-	-	2,444
179-4 Indigent Services	60,488	877	5,069	66,434	(202,244)	(135,810)	-	-	-	(69,376)
179-5 Behavioral Health Program	603	-	24	627	-	627	-	-	-	1,254
180-0 Intergovernmental	6,554	-	80	6,634	(6,909)	(275)	-	-	-	6,359
181-0 Community Support	10,930	-	361	11,291	(14,199)	(2,908)	-	-	-	8,383
182010 Accrued Benefits	712	-	-	712	25,817	26,529	-	-	-	27,241
184-0 Regional Water Planning	-	-	-	-	645	645	-	-	-	645
189-0 Contingency	-	-	-	-	(19,786)	(19,786)	-	-	-	(19,786)
199-0 Undesig Rev- Ex Energy	11	-	10	21	(3,520)	(3,499)	-	-	-	(3,478)
202-0 Public Health Administration	577,360	843,907	1,276,535	2,697,802	(2,979,193)	(281,391)	-	(90,904)	(1,086,277)	1,239,230
203-0 Stabilization Fund	-	-	-	-	-	-	-	-	-	-

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SCHEDULE OF ALLOCATED COSTS

	SUBTOTAL PAGE 7	SUBTOTAL PAGE 10	SUBTOTAL PAGE 13	TOTAL FY16 ACTUAL ALLOCATED	PRIOR FY16 ALLOC AMT	ROLL-FORWARD ADJUST	DIRECT LEASE ADJUSTMENT	UTILITY COST ADJUSTMENT	OPEB ADJUSTMENT	FINAL ALLOCATED AMOUNT
204-0 Library Expansion	$ 24,614	$ -	$ 81,501	$ 106,115	$ (92,641)	$ 13,474	$ -	$ -	$ (53,641)	$ 65,948
205-0 Animal Services	141,831	239,307	254,867	636,005	(493,752)	142,253	-	-	(205,636)	572,621
208-0 Enhanced 911	10,861	11,293	771	22,925	(13,735)	9,190	-	-	-	32,115
209-0 Regional Safety Training Center	53,857	125,161	6,563	185,581	(154,778)	30,803	-	-	-	216,384
210-0 Regional Communication Center	19,732	32,238	2,703	54,673	(26,655)	28,018	-	-	-	82,691
211-0 Truckee River Flood Management	22,956	47,204	23,672	93,832	(139,113)	(45,281)	-	-	(13,419)	35,132
216-0 Roads	691,335	498,111	552,450	1,741,896	(1,147,239)	594,657	-	(248,079)	(482,788)	1,605,686
221-0 Indigent Assistance	23,772	-	76,006	99,778	(13,412)	86,366	-	-	(75,989)	110,155
225-0 Senior Center	271,174	189,087	205,480	665,741	(731,362)	(65,621)	-	(66,546)	(174,342)	359,232
228-0 Child Protective Services	881,515	160,140	1,559,554	2,601,209	(1,966,271)	634,938	-	(132,470)	(894,060)	2,209,617
230-0 Regional Permits System	4,101	-	10	4,111	-	4,111	-	-	-	8,222
266-0 Truckee Remediation District	94,427	19,328	36,227	149,982	(111,421)	38,561	-	(2,202)	(26,821)	159,520
270-2 Other Restricted Funds-Baseball	3,131	-	-	3,131	(2,760)	371	-	-	-	3,502
270-3 Other Restricted Funds-Coop Ext	4,987	-	17,926	22,913	(17,486)	5,427	-	-	(17,874)	10,466
270-6 Other Restricted Funds-May	45,462	-	17,282	62,744	(50,495)	12,249	-	-	(8,946)	66,047
270-7 Other Rest Funds-Admin Assess	16,636	-	1,532	18,168	(15,474)	2,694	-	-	-	20,862
280-0 TMFPD General Fund	262,546	448,615	136,482	847,643	(752,206)	95,437	-	(6,062)	-	937,018
281-0 SFPD General Fund	3,634	-	-	3,634	(27,257)	(23,623)	-	-	-	(19,989)
301-0 Debt Service	11,449	-	149	11,598	(11,458)	140	-	-	-	11,738
340-0 SAD Debt Service	66,055	870	(9,819)	57,106	(86,254)	(29,148)	-	-	-	27,959
402-0 Public Works Construction Fund	144,123	5,555	4,537	154,215	(46,569)	107,646	-	-	-	261,861
404-0 Parks Construction Fund	167,248	-	1,324	168,572	(143,199)	25,373	-	-	-	193,945
430-0 Regional Permits Capital	4,543	-	118	4,661	(3,057)	1,604	-	-	-	6,265
480-0 TMFPD Const	3,837	-	-	3,837	(21,945)	(18,108)	-	-	-	(14,271)
489-0 Capital Facilities Fund	24,542	-	573	25,115	(25,543)	(428)	-	-	-	24,687
520 Golf Course	74,754	-	19,431	94,185	(96,677)	(2,492)	-	-	(8,946)	82,747
560 Building and Safety Fund	231,450	160,294	177,879	569,623	(516,769)	52,854	-	(4,536)	(156,468)	461,473
566-0 Water Resources	458,217	53,960	291,706	803,883	(1,753,642)	(949,759)	-	(2,842)	(210,109)	(358,828)
568-0 So.Truckee Meadows GID	2,419	-	-	2,419	(9,121)	(6,702)	-	-	-	(4,283)
618-0 Health Benefits	48,501	132	26,236	74,869	(87,658)	(12,789)	-	-	(13,419)	48,661
619-0 Risk Management	18,799	22,483	40,795	82,077	(114,572)	(32,495)	-	-	(35,767)	13,815
669-0 Equipment Services	408,109	56,518	155,076	619,703	(489,314)	130,389	-	(12,176)	(107,282)	630,633
711-0 TR Flood Investment	-	-	-	-	-	-	-	-	-	-
712-0 Nevada Works	-	-	-	-	(916)	(916)	-	-	-	(916)
713-0 RTC	-	-	415,745	415,745	(117,675)	298,070	-	-	(415,745)	298,070
714-0 WC School Dist Debt	-	-	-	-	-	-	-	-	-	-
715-0 Library Investment	996	-	-	996	(1,851)	(855)	-	-	-	141
716-0 TWRQSA Joint Venture	-	-	-	-	(68)	(68)	-	-	-	(68)
718-0 Reno Tahoe Airport Authority	-	-	-	-	-	-	-	-	-	-
721-0 Public Guard Trust	-	-	-	-	-	-	-	-	-	-
722-0 Social Service Trust	-	-	-	-	-	-	-	-	-	-
730-0 Fish & Game	-	-	-	-	-	-	-	-	-	-
732-0 Range Improvement District	-	-	-	-	-	-	-	-	-	-
738-0 Court Trust Fund	-	-	-	-	-	-	-	-	-	-
739-0 Sheriff Trust & Agency Fund	-	-	-	-	-	-	-	-	-	-
740-0 Railroad Grd Sep Pro	-	-	-	-	-	-	-	-	-	-
742-0 Southwest Point/Arrowhead	-	-	-	-	(107)	(107)	-	-	-	(107)
750-0 OPEB Trust Fund	16,604	-	-	16,604	(107)	16,497	-	-	-	33,101
752-0 Agency Tax Settlement	-	-	-	-	-	-	-	-	-	-
753-0 Deferred Com Division	-	-	-	-	(134)	(134)	-	-	-	(134)
754-0 Tahoe Regional Planning	-	-	-	-	-	-	-	-	-	-
756-0 Tank Farm	-	-	-	-	-	-	-	-	-	-
766-0 Western Reg Wtr Comm	5,958	484	-	6,442	(6,919)	(477)	-	(458)	-	5,507
798000 Treasury Unappportioned	-	-	-	-	-	-	-	-	-	-
990055 May Building Trust	-	-	-	-	-	-	-	-	-	-

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SCHEDULE OF ALLOCATED COSTS

	SUBTOTAL PAGE 8	SUBTOTAL PAGE 11	SUBTOTAL PAGE 14	TOTAL FY16 ACTUAL ALLOCATED	PRIOR FY16 ALLOC AMT	ROLL-FORWARD ADJUST	DIRECT LEASE ADJUSTMENT	UTILITY COST ADJUSTMENT	OPEB ADJUSTMENT	FINAL ALLOCATED AMOUNT
990221 Verdi Tv Admin	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
992010 Senior Services Fund	-	-	-	-	-	-	-	-	-	-
994000 TRPA Permits	-	-	-	-	-	-	-	-	-	-
994002 AT&T Cell Tower	-	-	-	-	-	-	-	-	-	-
994003 Ubiquitel Cell Tower	-	-	-	-	-	-	-	-	-	-
998000 Financial Assurances	-	-	-	-	-	-	-	-	-	-
Other	529,005	335,526	214,566	1,079,097	(814,733)	264,364	-	(20,298)	(214,564)	1,108,599
Total Allocated - All Pages	$ 13,644,263	$ 18,077,505	$ 17,994,745	$ 49,716,514	$ (46,462,884)	$ 3,253,630	$ (652,634)	$ (2,957,408)	$ (14,845,858)	$ 34,514,243

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WASHOE COUNTY FISCAL YEAR 2018
GENERAL INDIRECT COST RATE PERCENTAGE
FIXED RATE - SIMPLIFIED METHOD

The following indirect cost rate proposal shows the direct County expenditures per year-end Financial reports and the indirect County costs based upon this Cost Allocation Plan and FY2016 actual expenditures. Carry forward calculations determine the under-recovery or over-recovery from the estimated FY 2016 recovery , based upon FY2014 actuals, to the actual FY2016 amount.

				Direct Costs	
	Total Expenditures	Exclusions/ Unallowable	Indirect Costs	Direct Salaries	Other Expenditures
County Salary Expenditures per CAFR for all Operating Departments:					
Total Operating Salaries -	165,899,400	-	-	$ 165,899,400	-
Total County Costs per CAFR	$ 165,899,400	$ -	$ -	$ 165,899,400	$ -
Services Furnished But Not Billed by Other Government Agencies, per A-87					
101-1 County Manager			690,120		
101-6 Communication & Engagement			879,110		
101-8 Management Services			515,996		
101-9 Internal Audit			21,897		
103-3 Comptroller			2,225,082		
103-6 Purchasing			382,711		
105-1 Comm Svcs Admin			2,629,820		
105-31 Facility Operations			6,299,528		
105304 Facilities Pres			639,278		
105305 Utilities			2,957,408		
106-1 DA Criminal			751,751		
106-7 DA Civil			3,140,603		
108100 IT Admin			423,393		
108301 Telecomm			127,024		
108300-900 IT Software & Services			7,224,936		
108500 IT Enterprise Infrastructure			2,813,112		
108800 IT Infrastr Pres			405,305		
109-1 Human Resources			2,362,230		
113-0 Treasurer			381,350		
188-0 & 182020 Fund Tsfr & OPEB			14,845,860		
FY 2015 Actual Total	$ -	$ -	$ 49,716,514	$ 165,899,400	$ -

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Adjustment of Actual to Projected amount used:

Total Indirect Costs: Actuals					
FY16 CAP Distribution				$	49,716,514
	Subtotal			$	49,716,514
Carry Forward from FY14 for FY16	(Over)/Under			$	(5,657,807)
	Subtotal			$	44,058,707
Total Indirect Costs: Estimated					
FY16 Fixed Rate and estimated allowable amt		26.37%	$ (43,747,672)		
Actual FY16 Indirect Costs			$ 49,716,514		
	(Over)/Under Recovery Amount			$	5,968,842
	Adjustment for OPEB, Energy, and Leases			$	(18,455,900)
	Total County Indirect Costs			$	31,571,648

Total Indirect Costs (FY2016 Actuals + Over/(under) recovery)	$ 31,571,648	=	**19.03%**	**Washoe County Indirect Cost Rate for FY2018**
Total Direct Salaries	$ 165,899,400			

Carry Over Calculation:	
Estimated Recovery	$ (43,747,672)
Actual Recovery	$ 44,058,707
Carryover for Actuals FY16	311,035

101-1 COUNTY MANAGER

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The County Manager's office provides administrative oversight over all County operations, including overall responsibility for fiscal strategies, personnel and labor relations, interdepartmental coordination, grant development and administration, and other chief executive officer functions. The responsibility of this office is implementation of County policies governing the activities of all units within County government. The costs of the County Manager are not allocated, since the position is the Chief Executive Officer and not allowable. All other staff are allocated based upon structured assignments percentage to general County Administration or support of the County Commission. Only that time and costs associated to County Administration is allocated.

Services provided by other central service units are often allocated to the Manager's Office for both the staff in Cost Center 101-1, plus the other units directly reporting to the Manager: Communication & Engagement, Management Services, County Commission Support, Emergency Management, and Internal Audit. The plan includes a reallocation of such costs to these units, based on their FTEs, as "Allocated within Office."

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101-1 COUNTY MANAGER

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	Grants Admin	County Admin	Chief Executive	County Comm	Allocated within Office
Department Expenditures						
Salaries	$ 798,860	$ -	$ 382,095	$ 268,257	$ 148,508	$ -
Salary %	100.0000%	0.0000%	47.8300%	33.5800%	18.5900%	0.0000%
Benefits	304,775	-	145,774	102,343	56,658	-
	1,103,635	-	527,869	370,600	205,166	-
Services & Supplies	227,672	-	108,896	76,452	42,324	-
Professional Services	-		-	-	-	-
Special Debt Expense	120	-	57	40	22	-
Travel	-		-	-		
Dues	-	-	-	-	-	-
Departmental Expenditures Total	1,331,427	-	636,822	447,093	247,513	-
A-87 Adjustments:						
Less: Unallowable Repairs & Maint	(638)	-	(305)	(214)	(119)	-
Less: Statistical Order for Lobbying	(1,544)	-	(739)	(519)	(287)	-
Less: Signs and Markers	(331)	-	(158)	(111)	(61)	-
Less: Payment to Other Agencies	(20,000)		(9,566)	(6,716)	(3,718)	-
Less: Food	(1,082)	-	(518)	(363)	(201)	-
Less: Special Debt - UNR Mailstop	(120)	-	(57)	(40)	(22)	-
Less; Other Expense	(433)	-	(207)	(145)	(80)	-
Less: Seminars & Meetings	(8,675)	-	(4,149)	(2,913)	(1,613)	-
Less: Dues	(1,400)		(670)	(470)	(260)	-
Less: Travel	(4,613)		(2,207)	(1,549)	(858)	-
Add Depreciation, Equipment	-	-	-	-	-	-
A-87 Allowable Costs	1,292,591	-	618,247	434,051	240,293	-
Allocated Costs:						
101-1 County Manager	-	-	-	-	-	-
101-6 Comm & Engagement	4,315	-	2,064	1,449	802	-
101-8 Mgmt Svcs	2,115	-	1,012	710	393	-
101-9 Internal Audit	6,230	-	2,980	2,092	1,158	-
103-3 Comptroller	18,737	-	8,962	6,292	3,483	-
103-6 Purchasing	2,329	-	1,114	782	433	-
105-1 Comm Svcs Admin	-	-	-	-	-	-
105-31 Facility Operations	79,711	-	9,045	2,261	11,307	57,098
105304 Facilities Pres	616	-	70	17	87	441
105305 Energy	10,809	-	1,227	307	1,533	7,743
106-1 DA Criminal	-	-	-	-	-	-
106700 DA Civil	31,306	-	3,552	888	4,441	22,425
108100 IT Admin	-	-	-	-	-	-
108301 Telecomm	702	-	336	236	130	-
108300-900 IT Software & Services	180,383	-	20,469	5,117	25,586	129,211
108500 IT Enterprise Infra	54,802	-	6,219	1,555	7,773	39,255
108800 IT Infrastr Pres	-	-	-	0	-	-
109-0 Human Resources	5,504	-	625	156	4,723	-
113-0 Treasurer	1,025	-	116	29	880	-
188-0 Fund Transfers	107,282	-	12,174	3,043	92,065	-
Total A-87 Costs	1,798,457	-	688,213	458,986	395,087	256,173
Distribute General Administration	-	-	-	-	-	-
Total Costs by Function	1,798,457	-	688,213	458,986	395,087	256,173
Unallowable Costs	(854,072)	-	-	(458,986)	(395,087)	-
Total Allocated Costs	$ 944,384	$	688,213			$ 256,173

Reconciliation to SAP 101-0 General Funds Only

		Total
Central Service Cost Centers:		
	Co Manager	$ 1,331,427
	Comm & Engagement	944,322
	Mgmt Svc	1,405,430
	Internal Audit	152,633
	Subtotal	$ 3,833,812
Non Central Service Cost Centers:		
	Admin Enforcement	38,621
	Grants Division	132,050
	Emergency Mgmt*	401,896
	Total	$ 4,406,379

* Emergency Management Services amount only includes Fire Support amounts per CAFR. This amount excludes Fire Suppression 187-0 of $1,019,182

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101-1 COUNTY MANAGER

ALLOCATION OF COSTS:	County Administration			Support Costs Allocated within Office			
	FTE	%	Allocated Costs	FTE	%	Allocated Costs	Total Allocated
Allocated Departments:							
101-1 County Manager	-	0.0000%	$ -	-	-	$ -	$ -
101-6 Comm & Engagement	6	0.2354%	1,620	6	19.83%	50,811	52,431
101-8 Mgmt Svcs	12	0.4805%	3,307	12	40.50%	103,739	107,046
101-9 Internal Audit	1	0.0392%	270	1	3.31%	8,469	8,739
103-3 Comptroller	25	0.9971%	6,862	-	-	-	6,862
103-6 Purchasing	-	0.0000%	-	-	-	-	-
105-1 Comm Svcs Admin	12	0.4817%	3,315	-	-	-	3,315
105-31 Facility Operations	29	1.1423%	7,861	-	-	-	7,861
105304 Facilities Pres	-	0.0000%	-	-	-	-	-
105305 Energy	-	0.0000%	-	-	-	-	-
106-1 DA Criminal	109	4.2757%	29,426	-	-	-	29,426
106700 DA Civil	24	0.9414%	6,479	-	-	-	6,479
108100 IT Admin	6	0.2354%	1,620	-	-	-	1,620
108301 Telecomm	3	0.1177%	810	-	-	-	810
108300-900 IT Software & Services	54	2.1182%	14,578	-	-	-	14,578
108500 IT Enterprise Infra	20	0.7845%	5,399	-	-	-	5,399
108800 IT Infrastructure Pres	-	0.0000%	-	-	-	-	-
109-0 Human Resources	15	0.5841%	4,020	-	-	-	4,020
113-0 Treasurer	21	0.8253%	5,680	-	-	-	5,680
188-0 Fund Transfers	-	0.0000%	-	-	-	-	-
Subtotal, Allocated Departments	338	13.2585%	91,247	19	63.6364%	163,019	254,266
Operating Departments							
100-0 County Commission	5	0.1961%	$ 1,350	5	16.53%	$ 42,343	$ 43,693
101-11 Admin Enforcement	-	0.0000%	$ -	-	0.00%	$ -	$ -
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	-	-	-
101-5 Emer Mgmnt Administration	6	0.2354%	1,620	6	19.83%	50,811	52,431
102-0 Assessor	60	2.3536%	16,198	-	-	-	16,198
104-0 Clerk	14	0.5492%	3,780	-	-	-	3,780
105-2 Comm Svcs Proj & Prog	0	0.0137%	94	-	-	-	94
105-4 Comm Svcs Planning	22	0.8548%	5,883	-	-	-	5,883
105-5 Comm Svcs Engineering	13	0.5147%	3,542	-	-	-	3,542
106-2 CARES/SART	-	0.0000%	-	-	-	-	-
106-3 Family Support Enf	37	1.4514%	9,989	-	-	-	9,989
106-5 DA Grants	-	0.0000%	-	-	-	-	-
106710 DA CPS Integration	-	0.0000%	-	-	-	-	-
106-9 Drug Forfeitures	1	0.0392%	270	-	-	-	270
108-7 GIS Base Mapping	-	0.0000%	-	-	-	-	-
111-0 Recorder	22	0.8630%	5,939	-	-	-	5,939
112-0 Registrar of Voters	7	0.2703%	1,860	-	-	-	1,860
120-0 District Courts	146	5.7338%	39,461	-	-	-	39,461
124-0 Public Defender	55	2.1751%	14,969	-	-	-	14,969
125-1 Incline Justice Court	6	0.2409%	1,658	-	-	-	1,658
125-3 Reno Justice Court	53	2.0669%	14,225	-	-	-	14,225
125-4 Sparks Justice Court	24	0.9575%	6,590	-	-	-	6,590
125-7 Wadsworth Justice Court	3	0.1020%	702	-	-	-	702
126-0 Incline Constable	2	0.0722%	497	-	-	-	497
127-0 Juvenile Services	122	4.7939%	32,992	-	-	-	32,992
128-0 Alternate Public Defender	15	0.5884%	4,049	-	-	-	4,049
129-0 Conflict Counsel	-	0.0000%	-	-	-	-	-
130-0 Library	94	3.7038%	25,490	-	-	-	25,490

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101-1 COUNTY MANAGER

ALLOCATION OF COSTS:	County Administration			Support Costs Allocated within Office			
	FTE	%	Allocated Costs	FTE	%	Allocated Costs	Total Allocated
140-1 Parks Administration	48	1.9005%	$ 13,079	-	-	$ -	$ 13,079
140-2 Parks Planning & Develop	-	0.0000%	-	-	-	-	-
140-3 Parks Recreation	-	0.0000%	-	-	-	-	-
140-4 Parks Operations	-	0.0000%	-	-	-	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	-	-	-
150-0 Sheriff	723	28.3452%	195,075	-	-	-	195,075
153-0 Medical Examiner	17	0.6500%	4,473	-	-	-	4,473
154-0 Alternate Sentencing	8	0.3115%	2,144	-	-	-	2,144
157100 Public Guardian	16	0.6276%	4,319	-	-	-	4,319
159100 Public Administrator	10	0.3923%	2,700	-	-	-	2,700
179100 Social Services Admin	43	1.6868%	11,609	-	-	-	11,609
179120 County Child Welfare	-	0.0000%	-	-	-	-	-
179200 General Assistance	-	0.0000%	-	-	-	-	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	-	-	-
179-2 Homeless Services	-	0.0000%	-	-	-	-	-
179-3 Housing	-	0.0000%	-	-	-	-	-
179-4 Indigent Services	-	0.0000%	-	-	-	-	-
179-5 Behavioral Health Program	-	0.0000%	-	-	-	-	-
180-0 Intergovernmental	-	0.0000%	-	-	-	-	-
181-00 Community Support	-	0.0000%	-	-	-	-	-
182010 Accrued Benefits	-	0.0000%	-	-	-	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	-	-	-
189-0 Contingency	-	0.0000%	-	-	-	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	-	-	-
202-0 Public Health Administration	157	6.1778%	42,516	-	-	-	42,516
203-0 Stabilization Fund	-	0.0000%	-	-	-	-	-
204-0 Library Expansion	22	0.8497%	5,848	-	-	-	5,848
205-0 Animal Services	40	1.5691%	10,799	-	-	-	10,799
208-0 Enhanced 911	-	0.0000%	-	-	-	-	-
209-0 Regional Safety Training Center	5	0.1863%	1,282	-	-	-	1,282
210-0 Regional Communication Center	-	0.0000%	-	-	-	-	-
211-0 Truckee River Flood Mgmt	9	0.3530%	2,429	-	-	-	2,429
216-0 Roads	58	2.2602%	15,555	-	-	-	15,555
221-0 Indigent Assistance	-	0.0000%	-	-	-	-	-
225-0 Senior Center	24	0.9324%	6,417	-	-	-	6,417
228-0 Child Protective Services	233	9.1422%	62,918	-	-	-	62,918
230-0 Regional Permits System	-	0.0000%	-	-	-	-	-
266-0 Truckee Remediation Dist	7	0.2765%	1,903	-	-	-	1,903
270-2 Other Restricted Funds - Baseball St.	-	0.0000%	-	-	-	-	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	-	-	-	-
270-6 Other Restricted Funds-May Fd	5	0.2150%	1,480	-	-	-	1,480
270-7 Other Restricted Funds-Admin Assess	-	0.0000%	-	-	-	-	-
280-0 TMFPD General Fund	-	0.0000%	-	-	-	-	-
281-0 SFPD General Fund	-	0.0000%	-	-	-	-	-
301-0 Debt Service	-	0.0000%	-	-	-	-	-
340-0 SAD Debt Service	-	0.0000%	-	-	-	-	-
402-0 Public Works Construction Fund	-	0.0000%	-	-	-	-	-
404-0 Parks Construction Fund	-	0.0000%	-	-	-	-	-
430-0 Regional Permits Capital	-	0.0000%	-	-	-	-	-
480-0 TMFPD Const	-	0.0000%	-	-	-	-	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

101-1 COUNTY MANAGER

ALLOCATION OF COSTS:	County Administration			Support Costs Allocated within Office			
	FTE	%	Allocated Costs	FTE	%	Allocated Costs	Total Allocated
489-0 Capital Facilities Fund	-	0.0000%	$ -	-	-	$ -	$ -
520 Golf Course	7	0.2852%	1,963	-	-	-	1,963
560 Building and Safety Fund	19	0.7280%	5,010	-	-	-	5,010
566-0 Water Resources	26	1.0022%	6,897	-	-	-	6,897
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	-	-	-
618-0 Health Benefits	3	0.1275%	877	-	-	-	877
619-0 Risk Management	3	0.1177%	810	-	-	-	810
669-0 Equipment Services	21	0.8289%	5,705	-	-	-	5,705
711-0 TR Flood Investment	-	0.0000%	-	-	-	-	-
712-0 Nevada Works	-	0.0000%	-	-	-	-	-
713-0 RTC	-	0.0000%	-	-	-	-	-
714-0 WC School Dist Debt	-	0.0000%	-	-	-	-	-
715-0 Library Investment	-	0.0000%	-	-	-	-	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	-	-	-
718-0 Reno Tahoe Airport Auth	-	0.0000%	-	-	-	-	-
721-0 Public Guard Trust	-	0.0000%	-	-	-	-	-
722-0 Social Service Trust	-	0.0000%	-	-	-	-	-
730-0 Fish and Game	-	0.0000%	-	-	-	-	-
732-0 Range Improvement District	-	0.0000%	-	-	-	-	-
738-0 Court Trust Fund	-	0.0000%	-	-	-	-	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	-	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	-	-	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	-	-	-
750-0 OPEB Trust Fund	-	0.0000%	-	-	-	-	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	-	-	-
753-0 Deferred Com Division	-	0.0000%	-	-	-	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	-	-	-
756-0 Tank Farm	-	0.0000%	-	-	-	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	-	-	-
798000 Treasury Unapportioned	-	0.0000%	-	-	-	-	-
990055 May Building Trust	-	0.0000%	-	-	-	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	-	-	-
992010 Senior Services Fund	-	0.0000%	-	-	-	-	-
994000 TRPA Permits	-	0.0000%	-	-	-	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	-	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	-	-	-
998000 Financial Assurances	-	0.0000%	-	-	-	-	-
Other	-	0.0000%	-	-	-	-	-
Total Allocations to Operating Depts:	2,211	86.7415%	596,966	11	36.3636%	93,154	690,120
Total Costs Allocated	2,549	100.0000%	$ 688,213	$ 30	100.0000%	$ 256,173	$ 944,386

Nevada Works receives no oversight from the County Manager and is therefore excluded from the distribution. Truckee Meadows & Sierra Fire Protection Districts do not receive any direct oversight by the County Manager's Office.

101-6 COMMUNICATION AND ENGAGEMENT

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Communications and Engagement unit of the County Manager's office supports all County Departments in communications with the public and news media. Their primary mission is to inform the public of programs and activities administered by Washoe County. This includes promoting various federally financed health and human service programs, community development, public safety, and the entire range of county services. This active promotion encourages participation by County residents in many of the social service and health programs, and promotes the County's ability to meet service level targets for its federally financed programs. Costs are allocated to Departments based on FTEs during FY 2016.

Reprographics costs from Cost Center 162600 and Mail Room costs are identified under the Communications and Engagement in FY2016. The Division provides copying, reprographic services for all Departments of the County. Costs are distributed based upon actual use statistics for FY2016. Additional revenue costs for printing/reprographics are netted out against general reprographic expenses. Mailroom costs, mostly mail services and meter rental costs are allocated based upon actual use statistics for FY2016.

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
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101-6 COMMUNICATION AND ENGAGEMENT

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	General Admin	Communication & Engagement	Reprographics 101605/101620	Mailroom 101610/101625	Citizen Advisory	Citizen Participation
Department Expenditures							
Salaries	$ 428,585	$ -	$ 213,801	$ 176,110	$ 38,675	$ -	$ -
Salary %	300.0000%	0.0000%	100.0000%	100.0000%	100.0000%	0.0000%	0.0000%
Benefits	$ 189,038	-	86,256	82,244	20,538	-	-
	617,623	-	300,057	258,353	59,212	-	-
Services & Supplies	305,916		195,016	76,211	34,689		
Consulting Services	-		-				
Professional Services	13,775		5,375	8,400			
Other Expense	7,008		7,008				
Equipment	-		-				
Departmental Expenditures Total	944,322	-	507,457	342,964	93,901	-	-
A-87 Adjustments:							
Revenues Received	(16,168)		-	(16,168)	-	-	-
Less: Seminars & MeetingsGuest Fee	(285)		(285)	-	-	-	-
Less: Unallowable Professional Svcs	-		-	-	-	-	-
Less: Unallowable Other Expense	(3,426)		(3,426)	-	-	-	-
Less: Unallowable Advertising	(1,500)		(1,500)	-	-	-	-
Less: Unallowable Food Svcs	282		282	-	-	-	-
Less: Volunteer Expense	-		-	-	-	-	-
A-87 Allowable Costs	923,226	-	502,529	326,796	93,901	-	-
Allocated Costs:							
101-1 County Manager	52,431		52,431				
101-6 Comm & Engagement	4,253		4,253				
101-8 Mgmt Svcs	1,609		1,609				
101-9 Internal Audit	-		-				
103-3 Comptroller	2,885		2,885				
103-6 Purchasing	1,479		1,479				
105-1 Comm Svcs Admin	-		-				
105-31 Facility Operations	-		-				
105304 Facilities Pres	-		-				
105305 Energy	-		-				
106-1 DA Criminal	-		-				
106700 DA Civil	-		-				
108100 IT Admin	9,915		9,915				
108301 Telecomm	526		526				
108300-900 IT Software & Services	-		-				
108500 IT Enterprise Infra	-		-				
108800 IT Infrastr Pres	-		-				
109-0 Human Resources	6,604		6,604				
113-0 Treasurer	2,196		2,196				
188-0 Fund Transfers	26,821		26,821				
Total A-87 Costs	1,031,945	-	611,248	326,796	93,901	-	-
Distribute General Administration	-	-	-	-	-	-	-
Total Costs by Function	1,031,945	-	611,248	326,796	93,901	-	-
Unallowable Costs	-	-	-	-	-	-	-
Total Allocated Costs	$ 1,031,945	$ -	$ 611,248	$ 326,796	$ 93,901	$ -	$ -

County of Washoe, Nevada
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101-6 COMMUNICATION AND ENGAGEMENT

ALLOCATION OF COSTS:	Communications & Engagement			Reprographics			Mailroom			
	FTE	%	Allocated Costs	Labor Charges	%	Allocated Costs	Labor Charges	%	Allocated Costs	Total Allocated
Allocated Departments:										
101-1 County Manager	5	0.1867%	$ 1,141	$ 1,389	0.9192%	$ 3,004	$ 889	0.1808%	$ 170	$ 4,315
101-6 Comm & Engagement	6	0.2240%	1,369	1,334	0.8826%	2,884	-	0.0000%	-	4,253
101-8 Mgmt Svcs	12	0.4574%	2,796	6,907	4.5711%	14,938	-	0.0000%	-	17,734
101-9 Internal Audit	1	0.0373%	228	-	0.0000%	-	-	0.0000%	-	228
103-3 Comptroller	25	0.9491%	5,801	1,824	1.2071%	3,945	10,432	2.1220%	1,993	11,739
103-6 Purchasing	-	0.0000%	-	835	0.5526%	1,806	179	0.0363%	34	1,840
105-1 Comm Svcs Admin	12	0.4585%	2,803	1,587	1.0505%	3,433	17,673	3.5948%	3,376	9,612
105-31 Facility Operations	29	1.0873%	6,646	11	0.0070%	23	51	0.0103%	10	6,679
105304 Facilities Pres	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
105305 Energy	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
106-1 DA Criminal	109	4.0698%	24,877	2,499	1.6539%	5,405	18,849	3.8341%	3,600	33,882
106700 DA Civil	24	0.8961%	5,477	-	0.0000%	-	-	0.0000%	-	5,477
108100 IT Admin	6	0.2240%	1,369	77	0.0507%	166	2,195	0.4465%	419	1,954
108301 Telecomm	3	0.1120%	685	-	0.0000%	-	-	0.0000%	-	685
108300-900 IT Software & Services	54	2.0162%	12,324	-	0.0000%	-	-	0.0000%	-	12,324
108500 IT Enterprise Infra	20	0.7467%	4,564	-	0.0000%	-	-	0.0000%	-	4,564
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
109-0 Human Resources	15	0.5560%	3,399	4,940	3.2694%	10,684	506	0.1029%	97	14,180
113-0 Treasurer	21	0.7856%	4,802	4,578	3.0296%	9,901	45,375	9.2298%	8,667	23,370
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
Subtotal, Allocated Departments	343	12.8067%	78,281	25,981	17.1937%	56,189	96,148	19.5575%	18,366	152,836
Operating Departments										
100-0 County Commission	5	0.1867%	$ 1,141	$ 588	0.3891%	$ 1,272	$ 526	0.1069%	$ 100	$ 2,513
101-11 Admin Enforcement	-	0.0000%	-	-	0.0000%	-	768	0.1562%	147	147
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
101-5 Emer Mgmnt Administration	6	0.2240%	1,369	3,469	2.2960%	7,503	86	0.0175%	16	8,888
102-0 Assessor	60	2.2402%	13,693	16,441	10.8805%	35,557	100,031	20.3472%	19,106	68,356
104-0 Clerk	14	0.5227%	3,195	1,236	0.8178%	2,673	3,892	0.7917%	743	6,611
105-2 Comm Svcs Proj & Prog	0	0.0131%	80	-	0.0000%	-	-	0.0000%	-	80
105-4 Comm Svcs Planning	22	0.8136%	4,973	509	0.3371%	1,102	-	0.0000%	-	6,075
105-5 Comm Svcs Engineering	13	0.4899%	2,995	-	0.0000%	-	-	0.0000%	-	2,995
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
106-3 Family Support Enf	37	1.3815%	8,444	904	0.5983%	1,955	30,735	6.2517%	5,870	16,269
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
106-9 Drug Forfeitures	1	0.0373%	228	-	0.0000%	-	-	0.0000%	-	228
108-7 GIS Base Mapping	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
111-0 Recorder	22	0.8214%	5,021	1,783	1.1801%	3,857	12,765	2.5966%	2,438	11,316
112-0 Registrar of Voters	7	0.2573%	1,573	20,544	13.5957%	44,430	12,528	2.5483%	2,393	48,396
120-0 District Courts	146	5.4576%	33,359	3,504	2.3192%	7,579	33,868	6.8891%	6,469	47,407
124-0 Public Defender	55	2.0704%	12,655	3,486	2.3068%	7,539	6,422	1.3062%	1,227	21,421
125-1 Incline Justice Court	6	0.2293%	1,402	62	0.0412%	135	-	0.0000%	-	1,537
125-3 Reno Justice Court	53	1.9673%	12,025	308	0.2038%	666	10,222	2.0791%	1,952	14,643
125-4 Sparks Justice Court	24	0.9114%	5,571	132	0.0875%	286	3,267	0.6645%	624	6,481
125-7 Wadsworth Justice Court	3	0.0971%	594	-	0.0000%	-	-	0.0000%	-	594
126-0 Incline Constable	2	0.0687%	420	-	0.0000%	-	-	0.0000%	-	420
127-0 Juvenile Services	122	4.5630%	27,891	860	0.5694%	1,861	6,357	1.2931%	1,214	30,966
128-0 Alternative Public Defender	15	0.5601%	3,424	215	0.1424%	465	879	0.1789%	168	4,057
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
130-0 Library	94	3.5254%	21,549	910	0.6022%	1,968	7,748	1.5760%	1,480	24,997

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101-6 COMMUNICATION AND ENGAGEMENT

ALLOCATION OF COSTS:	Communications & Engagement			Reprographics			Mailroom			
	FTE	%	Allocated Costs	Labor Charges	%	Allocated Costs	Labor Charges	%	Allocated Costs	Total Allocated
140-1 Parks Administration	48	1.8090%	$ 11,057	$ 2,448	1.6201%	$ 5,294	$ -	0.0000%	$ -	$ 16,351
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
140-3 Parks Recreation	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
140-4 Parks Operations	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
150-0 Sheriff	723	26.9799%	164,916	19,184	12.6959%	41,486	19,349	3.9357%	3,697	210,098
153-0 Medical Examiner	17	0.6187%	3,782	152	0.1006%	329	1,834	0.3730%	350	4,461
101-7 Alternative Sentencing	8	0.2965%	1,812	47	0.0314%	103	148	0.0301%	28	1,943
157100 Public Guardian	16	0.5974%	3,652	198	0.1310%	428	2,147	0.4367%	410	4,490
159100 Public Administrator	10	0.3734%	2,282	239	0.1584%	518	7,374	1.4999%	1,408	4,208
179100 Social Services Admin	43	1.6055%	9,814	6,763	4.4756%	14,626	78,706	16.0096%	15,033	39,473
179120 County Child Welfare	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
179200 General Assistance	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
179-2 Homeless Services	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
179-3 Housing	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
179-4 Indigent Services	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
179-5 Behavioral Health Program	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
181-00 Community Support	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
182010 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
202-0 Public Health Administration	157	5.8803%	35,943	20,694	13.6950%	44,755	19,740	4.0153%	3,770	84,468
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
204-0 Library Expansion	22	0.8087%	4,943	-	0.0000%	-	-	0.0000%	-	4,943
205-0 Animal Services	40	1.4935%	9,129	4,227	2.7973%	9,141	25,633	5.2139%	4,896	23,166
208-0 Enhanced 911	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
209-0 Regional Safety Training Center	5	0.1774%	1,084	-	0.0000%	-	-	0.0000%	-	1,084
210-0 Regional Communication Center	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
211-0 Truckee River Flood Mgmt	9	0.3360%	2,054	-	0.0000%	-	-	0.0000%	-	2,054
216-0 Roads	58	2.1514%	13,150	47	0.0314%	103	2	0.0004%	-	13,253
221-0 Indigent Assistance	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
225-0 Senior Center	24	0.8875%	5,425	11,557	7.6482%	24,994	2,175	0.4423%	415	30,834
228-0 Child Protective Services	233	8.7019%	53,190	-	0.0000%	-	-	0.0000%	-	53,190
230-0 Regional Permits System	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
266-0 Truckee Remediation District	7	0.2632%	1,609	56	0.0372%	122	679	0.1380%	130	1,861
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
270-3 Other Restricted Funds- Coop Ext	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
270-6 Other Restricted Funds- May	5	0.2046%	1,251	-	0.0000%	-	-	0.0000%	-	1,251
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
280-0 TMFPD General Fund	124	4.6298%	28,300	1,033	0.6838%	2,235	1,310	0.2664%	250	30,785
281-0 SFPD General Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
301-0 Debt Service	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
340-0 SAD Debt Service	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
402-0 Public Works Construction Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
404-0 Parks Construction Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
430-0 Regional Permits Capital	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
480-0 TMFPD Const	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-

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101-6 COMMUNICATION AND ENGAGEMENT

ALLOCATION OF COSTS:	Communications & Engagement			Reprographics			Mailroom			
	FTE	%	Allocated Costs	Labor Charges	%	Allocated Costs	Labor Charges	%	Allocated Costs	Total Allocated
489-0 Capital Facilities Fund	-	0.0000%	$ -	$ -	0.0000%	$ -	$ -	0.0000%	$ -	$ -
520 Golf Course	7	0.2714%	1,659	-	0.0000%	-	-	0.0000%	-	1,659
560 Building and Safety Fund	19	0.6930%	4,236	905	0.5992%	1,958	724	0.1473%	138	6,332
566-0 Water Resources	26	0.9540%	5,831	361	0.2390%	781	2,566	0.5219%	490	7,102
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
618-0 Health Benefits	3	0.1213%	741	-	0.0000%	-	2,679	0.5450%	512	1,253
619-0 Risk Management	3	0.1120%	685	129	0.0853%	279	134	0.0272%	26	990
669-0 Equipment Services	21	0.7889%	4,822	2,130	1.4098%	4,607	181	0.0368%	35	9,464
711-0 TR Flood Investment	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
712-0 Nevada Works	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
713-0 RTC	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
714-0 WC School Dist Debt	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
715-0 Library Investment	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
718-0 Reno Tahoe Airport Auth	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
721-0 Public Guard Trust	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
722-0 Social Service Trust	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
730-0 Fish and Game	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
732-0 Range Improvement District	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
738-0 Court Trust Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
750-0 OPEB Trust Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
753-0 Deferred Com Division	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
798000 Treasury Unapportioned	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
Other	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
Total Allocations to Operating Depts:	2,335	87.1933%	532,968	125,124	82.8063%	270,607	395,472	80.4425%	75,535	879,110
Total Costs Allocated	2,678	100.0000%	$ 611,249	$ 151,105	100.0000%	$ 326,796	$ 491,621	100.0000%	$ 93,901	$ 1,031,946

Nevada Works receives no oversight from the Communications and Engagement and therefore excluded from the distribution.

101-8 MANAGEMENT SERVICES DIVISION

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Management Services Division oversees the following programs; 1) Constituent Services, 2) Government Affairs, 3) Emergency Management and Homeland Security, and 4) Management and Budget.

The Constituent Services Program provides support by representing Washoe County throughout the community. The program endeavors to promote superior customer responsiveness and two-way communication about County issues and programs.The staff and applicable costs of this program are not allocated as they support the County Commisioners activities and requests.

The Government Affairs Program manages issues of impact on Washoe County and promotes the County's interest at federal, state, regional, and local levels. The staff andapplicable costs associated to this program are identified and placed into a cost pool and not further allocated.

The Emergency Management and Homeland Security Program maintains emergency management plans for Washoe County with the participation of local, county, state, and federal agencies and organizations. Staff and applicable cost associated to this program are identified and placed into a cost pool and not further allocated.

The Management and Budget Program of the Department of Finance is responsible for preparing the County's budget for presentation to and consideration by the Board of County Commissioners. They assist County agencies in their funding requests, ensuring compliance with County policies. It is their responsibility to establish the availability of resources from all sources to support County programs. Their scope is all County government operations, including those supported with federal funds, and includes identifying the County resources and funding that is related to federally financed programs. The costs of the Budget Office are allocated to all County operating agencies based on the year end FY 2016 approved budget (in $1,000s), as identified in the County's Financial System SAP, CAFR Report. The allocation does not include any capital funds, claim expenditures, nor debt service.

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

101-8 MANAGEMENT SERVICES DIVISION

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	101800 Mgmt Services	101820 Government Affairs	101810 Management & Budget	101840 Constituent Services		
Department Expenditures							
Salaries	$ 806,169.85	$ 189,805	$ 98,154	$ 347,005	$ 171,205	$ -	$ -
Salary %	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Benefits	326,813.69	75,099	34,808	145,236	71,670	-	-
	1,132,984	264,905	132,962	492,241	242,876	-	-
Services & Supplies	219,757	33,671	152,682	8,324	25,080	-	-
Consulting Services	-	-	-	-	-	-	-
Professional Services	52,689	27,155	-	25,534	-	-	-
Equipment	-	-	-	-	-	-	-
Departmental Expenditures Total	1,405,430	325,731	285,644	526,099	267,956	-	-
A-87 Adjustments:							
Less: Reimbursements, Fees, Penalties	-	-	-	-	-	-	-
Less: Unallowable Prof Svcs	-	-	-	-	-	-	-
Less: Signs & Markers	(3,250)	(3,250)	-	-	-	-	-
Less: Other Expense	(25)	(25)	-	-	-		-
Less: Unallowable Leg Costs	(285,644)	-	(285,644)	-	-	-	-
Less: Food Purchases	(49)	(49)	-	-	-	-	-
Less: Seminars & Meetings	(773)	(773)	-	-	-	-	-
Add Depreciation, Equipment	-	-	-	-	-	-	-
A-87 Allowable Costs	1,115,688	321,634	-	526,099	267,956	-	-
Allocated Costs:							
101-1 County Manager	107,046	24,810	21,756	40,071	20,409	-	-
101-6 Comm & Engagement	17,734	4,110	3,604	6,638	3,381	-	-
101-8 Mgmt Svcs	1,908	442	388	714	364	-	-
101-9 Internal Audit	-	-	-	-	-	-	-
103-3 Comptroller	4,790	1,110	974	1,793	913	-	-
103-6 Purchasing	1,430	331	291	535	273	-	-
105-1 Comm Svcs Admin	-	-	-	-	-	-	-
105-31 Facility Operations	43,148	10,000	8,770	16,152	8,226	-	-
105304 Facilities Pres	451	105	92	169	86	-	-
105305 Energy	11,385	2,639	2,314	4,262	2,171	-	-
106-1 DA Criminal	-	-	-	-	-	-	-
106700 DA Civil	4,989	1,156	1,014	1,868	951	-	-
108100 IT Admin	-	-	-	-	-	-	-
108301 Telecomm	482	112	98	180	92	-	-
108300-900 IT Software & Services	15,210	3,525	3,091	5,694	2,900	-	-
108500 IT Enterprise Infra	4,226	979	859	1,582	806	-	-
108800 IT Infrastr Pres	-	-	-	-	-	-	-
109-0 Human Resources	13,483	3,125	2,740	5,047	2,571	-	-
113-0 Treasurer	1,682	390	342	630	321	-	-
188-0 Fund Transfers	98,354	22,795	19,990	36,817	18,752	-	-
Total A-87 Costs	1,442,007	397,263	66,322	648,251	330,171	-	-
Distribute to Management Services		-	-	-	-	-	-
Total Costs by Function	1,442,007	397,263	66,322	648,251	330,171	-	-
Unallowable Costs- No Basis	(793,756)	(397,263)	(66,322)	-	(330,171)	-	-
Total Allocated Costs	$ 648,251	$ -	$ -	$ 648,251	$ -	$ -	$ -

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

101-8 MANAGEMENT SERVICES DIVISION

ALLOCATION OF COSTS:	MANAGEMENT SERVICES			MANAGEMENT & BUDGETS			
	FTE	%	Allocated Costs	Budget ($1000)	%	Allocated Costs	Total Allocated
Allocated Departments:							
101-1 County Manager	5	0.1875%	$ -	$ 1,533	0.3263%	$ 2,115	$ 2,115
101-6 Comm & Engagement	6	0.2251%	-	1,166	0.2482%	1,609	1,609
101-8 Mgmt Svcs	-	0.0000%	-	1,383	0.2943%	1,908	1,908
101-9 Internal Audit	1	0.0375%	-	156	0.0332%	215	215
103-3 Comptroller	25	0.9535%	-	2,389	0.5085%	3,296	3,296
103-6 Purchasing	-	0.0000%	-	398	0.0847%	549	549
105-1 Comm Svcs Admin	12	0.4606%	-	24,817	5.2819%	34,240	34,240
105-31 Facility Operations	29	1.0923%	-	-	0.0000%	-	-
105304 Facilities Pres	-	0.0000%	-	-	0.0000%	-	-
105305 Energy	-	0.0000%	-	-	0.0000%	-	-
106-1 DA Criminal	109	4.0885%	-	22,278	4.7415%	30,737	30,737
106700 DA Civil	24	0.9002%	-	25,825	5.4964%	35,630	35,630
108100 IT Admin	6	0.2251%	-	11,035	2.3486%	15,225	15,225
108301 Telecomm	3	0.1125%	-	-	0.0000%	-	-
108300-900 IT Software & Services	54	2.0255%	-	-	0.0000%	-	-
108500 IT Enterprise Infra	20	0.7502%	-	-	0.0000%	-	-
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-	-
109-0 Human Resources	15	0.5585%	-	2,496	0.5312%	3,444	3,444
113-0 Treasurer	21	0.7892%	-	2,385	0.5076%	3,291	3,291
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-
Subtotal, Allocated Departments	331	12.4062%	$ -	95,861	20.4024%	132,259	132,259
Operating Departments							
100-0 County Commission	5	0.1875%	$ -	$ 634	0.1349%	$ 874	$ 874
101-11 Admin Enforcement	-	0.0000%	-	61	0.0130%	84	84
101-3 Grants Division - Co Mgr.	-	0.0000%	-	356	0.0758%	491	491
101-5 Emer Mgmnt Administration	6	0.2251%	-	2,613	0.5561%	3,605	3,605
102-0 Assessor	60	2.2505%	-	8,244	1.7546%	11,374	11,374
104-0 Clerk	14	0.5251%	-	1,339	0.2850%	1,848	1,848
105-2 Comm Svcs Proj & Prog	0	0.0131%	-	-	0.0000%	-	-
105-4 Comm Svcs Planning	22	0.8173%	-	-	0.0000%	-	-
105-5 Comm Svcs Engineering	13	0.4921%	-	-	0.0000%	-	-
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-	-
106-3 Family Support Enf	37	1.3878%	-	-	0.0000%	-	-
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	-
106-9 Drug Forfeitures	1	0.0375%	-	-	0.0000%	-	-
108-7 GIS Base Mapping	-	0.0000%	-	-	0.0000%	-	-
111-0 Recorder	22	0.8252%	-	1,936	0.4120%	2,671	2,671
112-0 Registrar of Voters	7	0.2584%	-	1,531	0.3258%	2,112	2,112
120-0 District Courts	146	5.4827%	-	21,687	4.6157%	29,921	29,921
124-0 Public Defender	55	2.0799%	-	8,434	1.7950%	11,636	11,636
125-1 Incline Justice Court	6	0.2303%	-	517	0.1100%	713	713
125-3 Reno Justice Court	53	1.9763%	-	5,998	1.2766%	8,276	8,276
125-4 Sparks Justice Court	24	0.9156%	-	2,515	0.5353%	3,470	3,470
125-7 Wadsworth Justice Court	3	0.0975%	-	337	0.0717%	465	465
126-0 Incline Constable	2	0.0690%	-	154	0.0328%	213	213
127-0 Juvenile Services	122	4.5840%	-	16,174	3.4423%	22,315	22,315
128-0 Alternative Public Defender	15	0.5626%	-	2,151	0.4578%	2,968	2,968
129-0 Conflict Counsel	-	0.0000%	-	1,345	0.2863%	1,856	1,856
130-0 Library	94	3.5416%	-	8,462	1.8010%	11,675	11,675

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

101-8 MANAGEMENT SERVICES DIVISION

ALLOCATION OF COSTS:	MANAGEMENT SERVICES			MANAGEMENT & BUDGETS			
	FTE	%	Allocated Costs	Budget ($1000)	%	Allocated Costs	Total Allocated
140-1 Parks Administration	48	1.8173%	$ -	$ -	0.0000%	$ -	$ -
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-	-
140-3 Parks Recreation	-	0.0000%	-	-	0.0000%	-	-
140-4 Parks Operations	-	0.0000%	-	-	0.0000%	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-
150-0 Sheriff	723	27.1041%	-	107,560	22.8921%	148,402	148,402
153-0 Medical Examiner	17	0.6215%	-	2,876	0.6121%	3,968	3,968
154-0 Alternative Sentencing	8	0.2978%	-	1,086	0.2311%	1,498	1,498
157100 Public Guardian	16	0.6001%	-	1,719	0.3659%	2,372	2,372
159100 Public Administrator	10	0.3751%	-	1,030	0.2192%	1,421	1,421
179100 Social Services Admin	43	1.6129%	-	639	0.1360%	882	882
179120 County Child Welfare	-	0.0000%	-	451	0.0960%	622	622
179200 General Assistance	-	0.0000%	-	465	0.0990%	642	642
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-	-
179-2 Homeless Shelter	-	0.0000%	-	201	0.0428%	277	277
179-3 Housing	-	0.0000%	-	136	0.0289%	187	187
179-4 Medical Assit Indigent Services	-	0.0000%	-	15,852	3.3738%	21,871	21,871
179-5 Behavioral Health Program	-	0.0000%	-	417	0.0888%	576	576
180-0 Intergovernmental	-	0.0000%	-	3,360	0.7151%	4,636	4,636
181-00 Community Support	-	0.0000%	-	363	0.0773%	501	501
182010 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-	-
202-0 Public Health Administration	157	5.9073%	-	21,646	4.6070%	29,865	29,865
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-
204-0 Library Expansion	22	0.8124%	-	2,662	0.5666%	3,673	3,673
205-0 Animal Services	40	1.5004%	-	4,818	1.0254%	6,647	6,647
208-0 Enhanced 911	-	0.0000%	-	1,869	0.3978%	2,579	2,579
209-0 Regional Safety Training Center	5	0.1782%	-	709	0.1509%	978	978
210-0 Regional Communication Center	-	0.0000%	-	1,914	0.4074%	2,641	2,641
211-0 Truckee River Flood Mgmt	9	0.3376%	-	7,364	1.5673%	10,160	10,160
216-0 Roads	58	2.1613%	-	11,458	2.4386%	15,808	15,808
221-0 Indigent Assistance	-	0.0000%	-	12,613	2.6845%	17,402	17,402
225-0 Senior Center	24	0.8916%	-	5,283	1.1244%	7,289	7,289
228-0 Child Protective Services	233	8.7418%	-	53,576	11.4027%	73,918	73,918
230- Regional Permits System	-	0.0000%	-	283	0.0602%	390	390
266-0 Truckee Remediation District	7	0.2644%	-	3,510	0.7470%	4,842	4,842
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	0.0000%	-	-
270-3 Other Restricted Funds -Coop Ext	-	0.0000%	-	1,303	0.2773%	1,798	1,798
270-6 Other Restricted Funds- May	5	0.2055%	-	601	0.1279%	829	829
270-7 Other Rest Funds- Admin Assess	-	0.0000%	-	-	0.0000%	-	-
280-0 TMFPD General Fund	124	4.6511%	-	-	0.0000%	-	-
281-0 SFPD General Fund	-	0.0000%	-	-	0.0000%	-	-
301-0 Debt Service	-	0.0000%	-	-	0.0000%	-	-
340-0 SAD Debt Service	-	0.0000%	-	-	0.0000%	-	-
402-0 Public Works Construction Fund	-	0.0000%	-	-	0.0000%	-	-
404-0 Parks Construction Fund	-	0.0000%	-	-	0.0000%	-	-
430-0 Regional Permits Capital	-	0.0000%	-	-	0.0000%	-	-
480-0 TMFPD Const	-	0.0000%	-	-	0.0000%	-	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

101-8 MANAGEMENT SERVICES DIVISION

ALLOCATION OF COSTS:

	MANAGEMENT SERVICES						
	FTE	%	Allocated Costs	Budget ($1000)	%	Allocated Costs	Total Allocated
489-0 Capital Facilities Fund	-	0.0000%	$ -	$ -	0.0000%	$ -	$ -
520 Golf Course	7	0.2727%	-	847	0.1803%	1,169	1,169
560 Building and Safety Fund	19	0.6962%	-	2,458	0.5231%	3,391	3,391
566-0 Water Resources	26	0.9584%	-	13,205	2.8104%	18,218	18,218
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	-
618-0 Health Benefits	3	0.1219%	-	408	0.0868%	563	563
619-0 Risk Management	3	0.1125%	-	373	0.0794%	515	515
669-0 Equipment Services	21	0.7926%	-	6,450	1.3728%	8,899	8,899
711-0 TR Flood Investment	-	0.0000%	-	-	0.0000%	-	-
712-0 Nevada Works	-	0.0000%	-	-	0.0000%	-	-
713-0 RTC	-	0.0000%	-	-	0.0000%	-	-
714-0 WC School Dist Debt	-	0.0000%	-	-	0.0000%	-	-
715-0 Library Investment	-	0.0000%	-	-	0.0000%	-	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	0.0000%	-	-
718-0 Reno Tahoe Airport Auth	-	0.0000%	-	-	0.0000%	-	-
721-0 Public Guard Trust	-	0.0000%	-	-	0.0000%	-	-
722-0 Social Service Trust	-	0.0000%	-	-	0.0000%	-	-
730-0 Fish and Game	-	0.0000%	-	-	0.0000%	-	-
732-0 Range Improvement District	-	0.0000%	-	-	0.0000%	-	-
738-0 Court Trust Fund	-	0.0000%	-	-	0.0000%	-	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	0.0000%	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	0.0000%	-	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	0.0000%	-	-
750-0 OPEB Trust Fund	-	0.0000%	-	-	0.0000%	-	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	0.0000%	-	-
753-0 Deferred Com Division	-	0.0000%	-	-	0.0000%	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	0.0000%	-	-
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	0.0000%	-	-
798000 Treasury Unapportioned	-	0.0000%	-	-	0.0000%	-	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-	-
Other	-	0.0000%	-	-	0.0000%	-	-
Total Allocations to Operating Depts:	2,335	87.5938%	-	373,993	79.5976%	515,996	515,996
Total Costs Allocated	2,666	100.0000%	$ -	$ 469,854	100.0000%	$ 648,255	$ 648,255

Nevada Works receives no oversight from the Strategic Planning and therefore excluded from the distribution.
Utilized SAP Budget Plan amount for Social Services to separate Admiistration for partial sub programs
For 182-0 Accrued Benefits and OPEB budgeted amount of $18,580,000 was excluded because this is not an operating Cost Center
For 189-0 Contingency budgeted amount of $1,170,000 was excluded because this is not an operating Cost Center
For 199-0 budgeted amounts of $248,890,348 for Undesignated Rev and a negative $128,500 for IV-D Grant Funds was excluded because this is not an operating Cost Center
For 270-7 Justice Courts Admin Assessment, $2,982,146 not utilized because it is not an operating budget
For the TMFPD, Fund Centers 280-0 and 286-0, and the SFPD, Fund Centers 281-0 and 283-0, Budget costs were removed based upon no direct support from the Budget Division
For 618-0 Health Benefits included only Staff Salaries & Benefits
For 619-0 Risk Management included only Staff Salaries & Benefits

101-9 INTERNAL AUDIT

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Internal Audit unit of the County Manager's office provides audit oversight of all County operations, including adherence to sound business practices, compliance with applicable laws and regulations, and consistency with County policies. The Internal Audit function is distributed based upon direct audit hours associated to audits completed in FY2016.

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

101-9 INTERNAL AUDIT

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	General Admin	Internal Audit
Department Expenditures			
Salaries	$ 98,668	$ -	$ 98,668
Salary %	100.0000%	0.0000%	100.0000%
Benefits	37,825	-	37,825
	136,493	-	136,493
Services & Supplies	16,140		16,140
Professional Service	-		-
Equipment - Capital	-		-
Departmental Expenditures Total	152,633	-	152,633
A-87 Adjustments:			
Less: Food Purchases	-		-
Less: Capital Equipment	-		-
Add Depreciation, Equipment	-		-
A-87 Allowable Costs	152,633	-	152,633
Allocated Costs:			
101-1 County Manager	8,739		8,739
101-6 Comm & Engagement	228		228
101-8 Mgmt Svcs	215		215
101-9 Internal Audit	-		-
103-3 Comptroller	112		112
103-6 Purchasing	-		-
105-1 Comm Svcs Admin	-		-
105-31 Facility Operations	-		-
105304 Facilities Pres	-		-
105305 Energy	-		-
106-1 DA Criminal	-		-
106700 DA Civil	-		-
108100 IT Admin	-		-
108301 Telecomm	44		44
108300-900 IT Software & Services	-		-
108500 IT Enterprise Infra	-		-
108800 IT Infrastructure Pres	-		-
109-0 Human Resources	1,100		1,100
113-0 Treasurer	31		31
188-0 Fund Transfers	4,473		4,473
Total A-87 Costs	167,574	-	167,575
Distribute General Administration		-	-
Total Costs by Function	167,574	-	167,575
Unallowable Costs	-	-	-
Total Allocated Costs	$ 167,574	$ -	$ 167,575

County of Washoe, Nevada
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Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

101-9 INTERNAL AUDIT

ALLOCATION OF COSTS:	Internal Audit		
	Actual Audit Hrs	%	Allocated Costs
Allocated Departments:			
101-1 County Manager	34.00	3.7179%	$ 6,230
101-6 Comm & Engagement	-	0.0000%	-
101-8 Mgmt Svcs	-	0.0000%	-
101-9 Internal Audit	-	0.0000%	-
103-3 Comptroller	740.00	80.9186%	135,599
103-6 Purchasing	-	0.0000%	-
105-1 Comm Svcs Admin	-	0.0000%	-
105-31 Facility Operations	-	0.0000%	-
105304 Facilities Pres	-	0.0000%	-
105305 Energy	-	0.0000%	-
106-1 DA Criminal	15.00	1.6402%	2,749
106700 DA Civil	-	0.0000%	-
108100 IT Admin	-	0.0000%	-
108301 Telecomm	-	0.0000%	-
108300-900 IT Software & Services	-	0.0000%	-
108500 IT Enterprise Infra	-	0.0000%	-
108800 IT Infrastructure Pres	-	0.0000%	-
109-0 Human Resources	-	0.0000%	-
113-0 Treasurer	6.00	0.6561%	1,099
188-0 Fund Transfers	-	0.0000%	-
Subtotal, Allocated Departments	795	86.9328%	145,677
Operating Departments			
100-0 County Commission	-	0.0000%	$ -
101-11 Admin Enforcement	-	0.0000%	-
101-3 Grants Division - Co Mgr.	-	0.0000%	-
101-5 Emer Mgmnt Administration	4	0.4374%	733
102-0 Assessor	-	0.0000%	-
104-0 Clerk	-	0.0000%	-
105-2 Comm Svcs Proj & Prog	-	0.0000%	-
105-4 Comm Svcs Planning	-	0.0000%	-
105-5 Comm Svcs Engineering	-	0.0000%	-
106-2 CARES/SART	-	0.0000%	-
106-3 Family Support Enf	-	0.0000%	-
106-5 DA Grants	-	0.0000%	-
106710 DA CPS Integration	-	0.0000%	-
106-9 Drug Forfeitures	-	0.0000%	-
108-7 GIS Base Mapping	-	0.0000%	-
111-0 Recorder	-	0.0000%	-
112-0 Registrar of Voters	-	0.0000%	-
120-0 District Courts	4.25	0.4647%	779
124-0 Public Defender	-	0.0000%	-
125-1 Incline Justice Court	-	0.0000%	-
125-3 Reno Justice Court	4.00	0.4374%	733
125-4 Sparks Justice Court	3.75	0.4101%	687
125-7 Wadsworth Justice Court	78.75	8.6113%	14,430
126-0 Incline Constable	-	0.0000%	-
127-0 Juvenile Services	-	0.0000%	-
128-0 Alternative Public Defender	-	0.0000%	-
129-0 Conflict Counsel	-	0.0000%	-
130-0 Library	-	0.0000%	-

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101-9 INTERNAL AUDIT

ALLOCATION OF COSTS:	Internal Audit		
	Actual Audit Hrs	%	Allocated Costs
140-1 Parks Administration	-	0.0000%	$ -
140-2 Parks Planning & Develop	-	0.0000%	-
140-3 Parks Recreation	-	0.0000%	-
140-4 Parks Operations	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	-	0.0000%	-
153-0 Medical Examiner	-	0.0000%	-
154-0 Alternative Sentencing	3.00	0.3280%	550
157100 Public Guardian	-	0.0000%	-
159100 Public Administrator	-	0.0000%	-
179100 Social Services Admin	-	0.0000%	-
179120 County Child Welfare	-	0.0000%	-
179200 General Assistance	-	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-
179-2 Homeless Services	-	0.0000%	-
179-3 Housing	-	0.0000%	-
179-4 Indigent Services	-	0.0000%	-
179-5 Behavioral Health Programs	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-
181-00 Community Support	-	0.0000%	-
182010 Accrued Benefits	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
189-0 Contingency	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-
202-0 Public Health Administration	-	0.0000%	-
203-0 Stabilization Fund	-	0.0000%	-
204-0 Library Expansion	-	0.0000%	-
205-0 Animal Services	-	0.0000%	-
208-0 Enhanced 911	-	0.0000%	-
209-0 Regional Safety Training Center	-	0.0000%	-
210- Regional Communications Center	-	0.0000%	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-
216-0 Roads	-	0.0000%	-
221-0 Indigent Assistance	-	0.0000%	-
225-0 Senior Center	-	0.0000%	-
228-0 Child Protective Services	-	0.0000%	-
230-0 Regional Permits System	-	0.0000%	-
266-0 Truckee Remediation District	-	0.0000%	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-
270-3 Other Restricted Funds- Coop Ext	-	0.0000%	-
270-6 Other Restricted Funds - May	-	0.0000%	-
270-7 Other Rest Funds - Admin Assess	-	0.0000%	-
280-0 TMFPD Special Revenue	0.75	0.0820%	137
281-0 SFPD General Fund	-	0.0000%	-
301-0 Debt Service	-	0.0000%	-
340-0 SAD Debt Service	-	0.0000%	-
402-0 Public Works Construction Fund	-	0.0000%	-
404-0 Parks Construction Fund	-	0.0000%	-
430-0 Regional Permits Capital	-	0.0000%	-
480-0 TMFPD Const	-	0.0000%	-

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Based on Actual Costs for the Fiscal Year Ending June 30, 2016
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101-9 INTERNAL AUDIT

ALLOCATION OF COSTS:

	Internal Audit		
	Actual Audit Hrs	%	Allocated Costs
489-0 Capital Facilities Fund	-	0.0000%	$ -
520 Golf Course	21.00	2.2963%	3,848
560 Building and Safety Fund	-	0.0000%	-
566-0 Water Resources	-	0.0000%	-
568-0 So.Truckee Meadows GID	-	0.0000%	-
618-0 Health Benefits	-	0.0000%	-
619-0 Risk Management	-	0.0000%	-
669-0 Equipment Services	-	0.0000%	-
711-0 TR Flood Investment	-	0.0000%	-
712-0 Nevada Works	-	0.0000%	-
713-0 RTC	-	0.0000%	-
714-0 WC School Dist Debt	-	0.0000%	-
715-0 Library Investment	-	0.0000%	-
716-0 TWRQSA Joint Venture	-	0.0000%	-
718-0 Reno Tahoe Airport Auth	-	0.0000%	-
721-0 Public Guard Trust	-	0.0000%	-
722-0 Social Service Trust	-	0.0000%	-
730-0 Fish and Game	-	0.0000%	-
732-0 Range Improvement District	-	0.0000%	-
738-0 Court Trust Fund	-	0.0000%	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-
750-0 OPEB Trust Fund	-	0.0000%	-
752-0 Agency Tax Settlement	-	0.0000%	-
753-0 Deferred Com Division	-	0.0000%	-
754-0 Tahoe Regional Planning	-	0.0000%	-
756-0 Tank Farm	-	0.0000%	-
766-0 Western Reg Wtr Comm	-	0.0000%	-
798000 Treasury Unapportioned	-	0.0000%	-
990055 May Building Trust	-	0.0000%	-
990221 Verdi Tv Admin	-	0.0000%	-
992010 Senior Services Fund	-	0.0000%	-
994000 TRPA Permits	-	0.0000%	-
994002 AT&T Cell Tower	-	0.0000%	-
994003 Ubiquitel Cell Tower	-	0.0000%	-
998000 Financial Assurances	-	0.0000%	-
Other	-	0.0000%	-
Total Allocations to Operating Depts:	119.50	13.0672%	21,897
Total Costs Allocated	914.50	100.0000%	$ 167,574

103-3 COMPTROLLER

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Office of the Comptroller provides accounting support to all County Departments. Services include maintenance and operation of the county-wide accounting and financial reporting system, including periodic budget reporting and detailed financial reports provided to County Departments in support of their financial management needs. The Comptroller also operates the County payroll system, issuing payroll payments and related financial reports for all departments. Costs of accounting services are allocated based on the number of accounting transactions processed in FY 2016 for each Department/Cost Center. Costs for accounts payable processing and disbursements are allocated based on the number of accounts payable transactions processed for each Department/budget unit. Costs of payroll services are allocated based on FY 2016 FTE within each Sub-Unit unit.

The Comptroller's Office receives a direct reimbursement for Fund 340 and the OPEB Trust. The reimbursement for Fund 340 is specifically for the Special Assessment District (SAD) and is deducted from the Comptroller charge to the SAD in the Accts Payable total. This amount is $11,448 for FY16. The reimbursement for 182020 is for OPEB Accounting Support and is $34,640 in FY16.

The Collections Unit of the Comptroller's Office is responsible for providing revenue collection services for several County Departments and for other jurisdictions also. Their activity includes handling accounts receivable items and court ordered payments. One half of the costs of this unit are allocated to customer Departments based on the amount of collection accounts referred on June 30, 2016 and one half of the costs are allocated based on thousands of dollars collected for each Department.

County of Washoe, Nevada
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Fixed for the Fiscal Year ending June 30, 2018

103-3 COMPTROLLER

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	103310 Admin/Compt	103310 Comptroller	103320 Payroll	103330 Accts Pay	103700 Collections	Direct Support
Department Expenditures							
Salaries	$ 1,142,137	$ 46,569	$ 617,687	$ 100,326	$ 187,442	$ 190,114	$ -
Salary %	100.0000%	4.0773%	54.0817%	8.7841%	16.4115%	16.6454%	0.0000%
Benefits	506,208	13,055	266,461	44,321	98,004	84,367	-
	1,648,345	59,624	884,148	144,647	285,446	274,480	-
Services & Supplies	290,440	-	213,876	6,578	51,884	18,100	
Special Debt Expense	5,800	-	5,800	-	-		
Equipment	-	-	-	-	-	-	
Departmental Expenditures Total	1,944,585	59,624	1,103,824	151,225	337,330	292,581	-
A-87 Adjustments:		-					
Less: Revenue Reimbursement	(77,708)	-	(46,088)	-	-	(31,620)	
Less: Misc Revenue	(58)	-	-	(15)	(44)		
Less: Statistical Order for Collections	-	-	(370)	-	-	370	-
Add: Seminar Costs from 110100 Purch	495	-	-	-	-	495	
Less: Special Debt Expense	(5,800)	-	(5,800)	-	-	-	-
Less: Other Expense	(500)	-	(500)	-	-	-	-
Less: Capital Outlay	-	-	-	-	-	-	
A-87 Allowable Costs	1,861,014	59,624	1,051,066	151,211	337,287	261,826	-
Allocated Costs:							
101-1 County Manager	6,862	280	3,711	603	1,126	1,142	
101-6 Comm & Engagement	11,739	479	6,349	1,031	1,927	1,954	
101-8 Mgmt Svcs	3,296	134	1,783	290	541	549	
101-9 Internal Audit	135,599	5,529	73,334	11,911	22,254	22,571	
103-3 Comptroller	-	-	-	-	-	-	
103-6 Purchasing	2,076	85	1,123	182	341	346	
105-1 Comm Svcs Admin	-	-	-	-	-	-	
105-31 Facility Operations	41,194	1,680	22,278	3,619	6,761	6,857	
105304 Facilities Pres	407	17	220	36	67	68	
105305 Energy	12,384	505	6,697	1,088	2,032	2,061	
106-1 DA Criminal	-	-	-	-	-	-	
106700 DA Civil	6,503	265	3,517	571	1,067	1,082	
108100 IT Admin	-	-	-	-	-	-	
108301 Telecomm	1,228	50	664	108	202	204	
108300-900 IT Software & Services	93,453	3,810	50,541	8,209	15,337	15,556	
108500 IT Enterprise Infra	33,553	1,368	18,146	2,947	5,507	5,585	
108800 IT Infrastructure Pres	-	-	-	-	-	-	
109-0 Human Resources	27,980	1,141	15,132	2,458	4,592	4,657	
113-0 Treasurer	1,664	68	900	146	273	277	
188-0 Fund Transfers	138,576	5,650	74,944	12,173	22,742	23,067	
Total A-87 Costs	2,377,528	80,685	1,330,405	196,583	422,056	347,802	-
Distribute General Administration	-	(80,685)	46,735	6,906	14,826	12,218	
Total Costs by Function	2,377,528	-	1,377,141	203,488	436,882	360,020	-
Unallowable Costs	-	-	-	-	-	-	-
Total Allocated Costs	$ 2,377,528	$ -	$ 1,377,141	$ 203,488	$ 436,882	$ 360,020	$ -

Reconciliation to SAP 103-0 General Funds Only

Central Service Cost Centers:	Total
Comptroller	$ 1,944,585
Purchasing	373,102
Subtotal	$ 2,317,687

County of Washoe, Nevada
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103-3 COMPTROLLER

ALLOCATION OF COSTS:	103320 Payroll			103330 Accts Pay			103310 Comptroller		
	FTE	%	Allocated Costs	# Acct Pay Trans	%	Allocated Costs	Activity Weighting	%	Allocated Costs
Allocated Departments:									
101-1 County Manager	5	0.1885%	$ 384	295	0.2591%	$ 1,132	1.21	1.2100%	$ 17,221
101-6 Comm & Engagement	6	0.2262%	460	632	0.5551%	2,425	-	0.0000%	-
101-8 Mgmt Svcs	12	0.4618%	940	484	0.4251%	1,857	0.14	0.1400%	1,993
101-9 Internal Audit	1	0.0377%	77	9	0.0079%	35	-	0.0000%	-
103-3 Comptroller	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
103-6 Purchasing	-	0.0000%	-	16	0.0141%	62	-	0.0000%	-
105-1 Comm Svcs Admin	12	0.4629%	942	458	0.4023%	1,758	0.62	0.6200%	8,824
105-31 Facility Operations	29	1.0977%	2,234	5,362	4.7094%	20,575	-	0.0000%	-
105304 Facilities Pres	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
105305 Energy	-	0.0000%	-	1,177	1.0338%	4,516	-	0.0000%	-
106-1 DA Criminal	109	4.1088%	8,361	1,976	1.7355%	7,582	0.57	0.5700%	8,112
106700 DA Civil	24	0.9047%	1,841	287	0.2521%	1,101	-	0.0000%	-
108100 IT Admin	6	0.2262%	460	423	0.3715%	1,623	0.31	0.3100%	4,412
108301 Telecomm	3	0.1131%	230	72	0.0632%	276	-	0.0000%	-
108300-900 IT Software & Services	54	2.0355%	4,142	295	0.2591%	1,132	-	0.0000%	-
108500 IT Enterprise Infra	20	0.7539%	1,534	460	0.4040%	1,765	-	0.0000%	-
108800 IT Infrastructure Pres	-	0.0000%	-	43	0.0378%	165	-	0.0000%	-
109-0 Human Resources	15	0.5613%	1,142	494	0.4339%	1,896	0.14	0.1400%	1,993
113-0 Treasurer	21	0.7931%	1,614	469	0.4119%	1,800	0.02	0.0200%	285
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
Subtotal, Allocated Departments	318	11.9714%	24,361	12,952	11.3758%	49,700	3.01	3.0100%	42,840
Operating Departments									
100-0 County Commission	5	0.1885%	$ 384	111	0.0975%	$ 426	0.17	0.1700%	$ 2,419
101-11 Admin Enforcement	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
101-3 Grants Division - Co Mgr.	-	0.0000%	-	23	0.0202%	88	-	0.0000%	-
101-5 Emer Mgmnt Administration	6	0.2262%	460	644	0.5656%	2,471	0.19	0.1900%	2,704
102-0 Assessor	60	2.2617%	4,602	567	0.4980%	2,176	0.17	0.1700%	2,419
104-0 Clerk	14	0.5277%	1,074	249	0.2187%	955	0.17	0.1700%	2,419
105-2 Comm Svcs Proj & Prog	0	0.0132%	27	5	0.0044%	19	-	0.0000%	-
105-4 Comm Svcs Planning	22	0.8214%	1,671	340	0.2986%	1,305	-	0.0000%	-
105-5 Comm Svcs Engineering	13	0.4946%	1,006	152	0.1335%	583	-	0.0000%	-
106-2 CARES/SART	-	0.0000%	-	641	0.5630%	2,460	-	0.0000%	-
106-3 Family Support Enf	37	1.3947%	2,838	481	0.4225%	1,846	-	0.0000%	-
106-5 DA Grants	-	0.0000%	-	89	0.0782%	342	-	0.0000%	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
106-9 Drug Forfeitures	1	0.0377%	77	141	0.1238%	541	-	0.0000%	-
108-7 GIS Base Mapping	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
111-0 Recorder	22	0.8293%	1,688	432	0.3794%	1,658	0.17	0.1700%	2,419
112-0 Registrar of Voters	7	0.2597%	528	904	0.7940%	3,469	0.07	0.0700%	996
120-0 District Courts	146	5.5099%	11,212	5,483	4.8157%	21,039	2.49	2.4900%	35,438
124-0 Public Defender	55	2.0902%	4,253	867	0.7615%	3,327	0.02	0.0200%	285
125-1 Incline Justice Court	6	0.2314%	471	166	0.1458%	637	0.09	0.0900%	1,281
125-3 Reno Justice Court	53	1.9862%	4,042	1,047	0.9196%	4,018	0.45	0.4500%	6,405
125-4 Sparks Justice Court	24	0.9201%	1,872	334	0.2934%	1,282	0.24	0.2400%	3,416
125-7 Wadsworth Justice Court	3	0.0980%	199	54	0.0474%	207	0.09	0.0900%	1,281
126-0 Incline Constable	2	0.0694%	141	94	0.0826%	361	0.09	0.0900%	1,281
127-0 Juvenile Services	122	4.6067%	9,374	3,315	2.9115%	12,720	0.83	0.8300%	11,813
128-0 Alternative Public Defender	15	0.5654%	1,151	436	0.3829%	1,673	0.02	0.0200%	285
129-0 Conflict Counsel	-	0.0000%	-	1,043	0.9161%	4,002	0.02	0.0200%	285
130-0 Library	94	3.5592%	7,243	1,810	1.5897%	6,945	0.50	0.5000%	7,116

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103-3 COMPTROLLER

ALLOCATION OF COSTS:	103320 Payroll			103330 Accts Pay			103310 Comptroller		
	FTE	%	Allocated Costs	# Acct Pay Trans	%	Allocated Costs	Activity Weighting	%	Allocated Costs
140-1 Parks Administration	48	1.8263%	$ 3,716	3,464	3.0424%	$ 13,292	0.97	0.9700%	$ 13,805
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
140-3 Parks Recreation	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
140-4 Parks Operations	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
150-0 Sheriff	723	27.2384%	55,431	10,392	9.1272%	39,877	6.05	6.0500%	86,105
153-0 Medical Examiner	17	0.6246%	1,271	930	0.8168%	3,568	0.09	0.0900%	1,281
154-0 Alternative Sentencing	8	0.2993%	609	234	0.2055%	898	0.17	0.1700%	2,419
157100 Public Guardian	16	0.6031%	1,227	215	0.1888%	825	0.09	0.0900%	1,281
159100 Public Administrator	10	0.3770%	767	140	0.1230%	537	0.02	0.0200%	285
179100 Social Services Admin	43	1.6209%	3,298	114	0.1001%	437	2.56	2.5600%	36,435
179120 County Child Welfare	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
179200 General Assistance	-	0.0000%	-	35	0.0307%	134	-	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-	12	0.0105%	46	-	0.0000%	-
179-2 Homeless Shelter	-	0.0000%	-	75	0.0659%	288	-	0.0000%	-
179-3 Housing	-	0.0000%	-	436	0.3829%	1,673	-	0.0000%	-
179-4 Indigent Services	-	0.0000%	-	1,459	1.2814%	5,598	-	0.0000%	-
179-5 Behavioral Health Programs	-	0.0000%	-	7	0.0061%	27	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-	23	0.0202%	88	-	0.0000%	-
181-00 Community Support	-	0.0000%	-	104	0.0913%	399	0.62	0.6200%	8,824
182010 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	0.05	0.0500%	712
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	3	0.0026%	11	-	0.0000%	-
202-0 Public Health Administration	157	5.9366%	12,080	4,869	4.2764%	18,683	4.30	4.3000%	61,199
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
204-0 Library Expansion	22	0.8165%	1,661	1,157	1.0162%	4,440	0.24	0.2400%	3,416
205-0 Animal Services	40	1.5078%	3,068	1,498	1.3157%	5,748	0.57	0.5700%	8,112
208-0 Enhanced 911	-	0.0000%	-	222	0.1950%	852	0.22	0.2200%	3,131
209-0 Regional Safety Training Center	5	0.1791%	364	384	0.3373%	1,474	0.24	0.2400%	3,416
210-0 Regional Communication Center	-	0.0000%	-	778	0.6833%	2,985	0.65	0.6500%	9,251
211-0 Truckee River Flood Mgmt	9	0.3393%	690	100	0.0878%	384	0.50	0.5000%	7,116
216-0 Roads	58	2.1720%	4,420	1,797	1.5783%	6,895	0.48	0.4800%	6,831
221-0 Indigent Assistance	-	0.0000%	-	5	0.0044%	19	0.22	0.2200%	3,131
225-0 Senior Center	24	0.8960%	1,823	1,432	1.2577%	5,495	2.14	2.1400%	30,457
228-0 Child Protective Services	233	8.7851%	17,877	33,142	29.1085%	127,170	3.13	3.1300%	44,547
230-0 Regional Permits System	-	0.0000%	-	3	0.0026%	11	0.26	0.2600%	3,700
266-0 Truckee Remediation	7	0.2658%	541	474	0.4163%	1,819	0.76	0.7600%	10,817
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	0.0000%	-	0.22	0.2200%	3,131
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	15	0.0132%	58	0.22	0.2200%	3,131
270-6 Other Restricted Funds - May	5	0.2066%	420	663	0.5823%	2,544	0.50	0.5000%	7,116
270-7 Other Rest Funds- Admin Assess	-	0.0000%	-	441	0.3873%	1,692	1.05	1.0500%	14,944
280-0 TMFPD General Fund	124	4.6742%	9,511	-	0.0000%	-	4.91	4.9100%	69,881
281-0 SFPD General Fund	-	0.0000%	-	-	0.0000%	-	0.14	0.1400%	1,993
301-0 Debt Service	-	0.0000%	-	43	0.0378%	165	0.79	0.7900%	11,244
340-0 SAD Debt Service	-	0.0000%	-	132	0.1159%	506	5.41	5.4100%	65,549
402-0 Public Works Construction Fund	-	0.0000%	-	1,306	1.1471%	5,011	9.03	9.0300%	128,518
404-0 Parks Construction Fund	-	0.0000%	-	381	0.3346%	1,462	11.47	11.4700%	163,244
430-0 Regional Permits Capital	-	0.0000%	-	34	0.0299%	131	0.31	0.3100%	4,412
480-0 TMFPD Const	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

103-3 COMPTROLLER

ALLOCATION OF COSTS:	103320 Payroll			103330 Accts Pay			103310 Comptroller		
	FTE	%	Allocated Costs	# Acct Pay Trans	%	Allocated Costs	Activity Weighting	%	Allocated Costs
489-0 Capital Facilities Fund	-	0.0000%	$ -	165	0.1449%	$ 633.00	0.67	0.6700%	$ 9,536
520 Golf Course	7	0.2740%	558	715	0.6280%	2,744	1.30	1.3000%	18,502
560 Building and Safety Fund	19	0.6996%	1,424	283	0.2486%	1,086	0.53	0.5300%	7,543
566-0 Water Resources	26	0.9631%	1,960	3,577	3.1417%	13,726	8.72	8.7200%	124,106
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	0.17	0.1700%	2,419
618-0 Health Benefits	3	0.1225%	249	2,659	2.3354%	10,203	1.17	1.1700%	16,652
619-0 Risk Management	3	0.1131%	230	497	0.4365%	1,907	0.50	0.5000%	7,116
669-0 Equipment Services	21	0.7965%	1,621	7,062	6.2025%	27,098	0.84	0.8400%	11,955
711-0 TR Flood Investments	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
712-0 Nevada Works	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
713-0 RTC	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
714-0 WC School Dist Debt	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
715-0 Library Investment	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
718-0 Reno Tahoe Airport Auth	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
721-0 Public Guard Trust	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
722-0 Social Service Trust	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
730-0 Fish and Game	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
732-0 Range Improvement District	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
738-0 Court Trust Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
750-0 OPEB Trust Fund	-	0.0000%	-	-	0.0000%	-	3.56	3.5600%	16,027
752-0 Agency Tax Settlement	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
753-0 Deferred Com Division	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
798000 Treasury Unapportioned	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
Other	-	0.0000%	-	-	0.0000%	-	15.37	15.3700%	218,751
Total Allocations to Operating Depts:	2,335	88.0286%	179,129	100,905	88.6242%	387,189	96.99	96.9900%	1,334,303
Total Costs Allocated	2,653	100.0000%	$ 203,490	113,857	100.0000%	$ 436,889	100.00	100.0000%	$ 1,377,143

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

103-3 COMPTROLLER

ALLOCATION OF COSTS, cont'd:	Collections		Collection Accounts	Collections		Collection Cleared	103320 Payroll	103330 Accts Pay	103310 Comptroller	Total Comptroller
	Referred Debt	%	Allocated Costs	FY 2016 $ Cleared	%	Allocated Costs	Allocated Costs	Allocated Costs	Allocated Costs	Total Allocated
Allocated Departments:										
101-1 County Manager	$ -	0.0000%	$ -	$ -	0.0000%	$ -	$ 384	$ 1,132	$ 17,221	$ 18,737
101-6 Comm & Engagement	-	0.0000%	-	-	0.0000%	-	460	2,425	-	2,885
101-8 Mgmt Svcs	-	0.0000%	-	-	0.0000%	-	940	1,857	1,993	4,790
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-	77	35	-	112
103-3 Comptroller	-	0.0000%	-	-	0.0000%	-	-	-	-	-
103-6 Purchasing	-	0.0000%	-	-	0.0000%	-	-	62	-	62
105-1 Comm Svcs Admin	-	0.0000%	-	-	0.0000%	-	942	1,758	8,824	11,524
105-31 Facility Operations	-	0.0000%	-	-	0.0000%	-	2,234	20,575	-	22,809
105304 Facilities Pres	-	0.0000%	-	-	0.0000%	-	-	-	-	-
105305 Energy	76,738	2.8158%	5,069	35,351	6.3419%	11,416	-	4,516	-	21,001
106-1 DA Criminal	-	0.0000%	-	-	0.0000%	-	8,361	7,582	8,112	24,055
106700 DA Civil	158,180	5.8042%	10,448	26,728	4.7949%	8,631	1,841	1,101	-	22,021
108100 IT Admin	-	0.0000%	-	-	0.0000%	-	460	1,623	4,412	6,495
108301 Telecomm	-	0.0000%	-	-	0.0000%	-	230	276	-	506
108300-900 IT Software & Services	-	0.0000%	-	-	0.0000%	-	4,142	1,132	-	5,274
108500 IT Enterprise Infra	-	0.0000%	-	-	0.0000%	-	1,534	1,765	-	3,299
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-	-	165	-	165
109-0 Human Resources	-	0.0000%	-	-	0.0000%	-	1,142	1,896	1,993	5,031
113-0 Treasurer	-	0.0000%	-	-	0.0000%	-	1,614	1,800	285	3,699
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-	-	-	-
Subtotal, Allocated Departments	234,918	8.6200%	15,517	62,079	11.1368%	20,047	24,361	49,700	42,840	152,465
Operating Departments										
100-0 County Commission	$ -	0.0000%	$ -	$ -	0.0000%	$ -	$ 384	$ 426	$ 2,419	$ 3,229
101-11 Admin Enforcement	11,666	0.4281%	771	5,528	0.9916%	1,785	-	-	-	2,556
101-3 Grants Division	-	0.0000%	-	-	0.0000%	-	-	88	-	88
101-5 Emer Mgmnt Administration	-	0.0000%	-	-	0.0000%	-	460	2,471	2,704	5,635
102-0 Assessor	-	0.0000%	-	-	0.0000%	-	4,602	2,176	2,419	9,197
104-0 Clerk	-	0.0000%	-	-	0.0000%	-	1,074	955	2,419	4,448
105-2 Comm Svcs Proj & Prog	-	0.0000%	-	-	0.0000%	-	27	19	-	46
105-4 Comm Svcs Planning	-	0.0000%	-	-	0.0000%	-	1,671	1,305	-	2,976
105-5 Comm Svcs Engineering	-	0.0000%	-	-	0.0000%	-	1,006	583	-	1,589
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-	-	2,460	-	2,460
106-3 Family Support Enf	-	0.0000%	-	-	0.0000%	-	2,838	1,846	-	4,684
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-	342	-	342
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	-	-	-	-
106-9 Drug Forfeitures	-	0.0000%	-	-	0.0000%	-	77	541	-	618
108-7 GIS Base Mapping	-	0.0000%	-	-	0.0000%	-	-	-	-	-
111-0 Recorder	-	0.0000%	-	-	0.0000%	-	1,688	1,658	2,419	5,765
112-0 Registrar of Voters	-	0.0000%	-	-	0.0000%	-	528	3,469	996	4,993
120-0 District Courts	709,629	26.0389%	46,873	74,162	13.3044%	23,949	11,212	21,039	35,438	138,511
124-0 Public Defender	552,566	20.2756%	36,498	120,281	21.5781%	38,843	4,253	3,327	285	83,206
125-1 Incline Justice Court	-	0.0000%	-	-	0.0000%	-	471	637	1,281	2,389
125-3 Reno Justice Court	-	0.0000%	-	-	0.0000%	-	4,042	4,018	6,405	14,465
125-4 Sparks Justice Court	-	0.0000%	-	-	0.0000%	-	1,872	1,282	3,416	6,570
125-7 Wadsworth Justice Court	209,064	7.6713%	13,809	61,247	10.9875%	19,779	199	207	1,281	35,275
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-	141	361	1,281	1,783
127-0 Juvenile Services	193,490	7.0998%	12,780	165,633	29.7140%	53,488	9,374	12,720	11,813	100,175
128-0 Alternative Public Defender	-	0.0000%	-	-	0.0000%	-	1,151	1,673	285	3,109
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-	4,002	285	4,287
130-0 Library	-	0.0000%	-	-	0.0000%	-	7,243	6,945	7,116	21,304

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

103-3 COMPTROLLER

ALLOCATION OF COSTS, cont'd:	Collections		Collection Accounts	Collections		Collection Cleared	103320 Payroll	103330 Accts Pay	103310 Comptroller	Total Comptroller
	Referred Debt	%	Allocated Costs	FY 2016 $ Cleared	%	Allocated Costs	Allocated Costs	Allocated Costs	Allocated Costs	Total Allocated
140-1 Parks Administration	$ -	0.0000%	$ -	$ -	0.0000%	$ -	$ 3,716	$ 13,292	$ 13,805	$ 30,813
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-	-	-	-	-
140-3 Parks Recreation	-	0.0000%	-	-	0.0000%	-	-	-	-	-
140-4 Parks Operations	-	0.0000%	-	-	0.0000%	-	-	-	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-	-	-	-
150-0 Sheriff	648,634	23.8007%	42,844	36,373	6.5253%	11,746	55,431	39,877	86,105	236,003
153-0 Medical Examiner	-	0.0000%	-	-	0.0000%	-	1,271	3,568	1,281	6,120
154-0 Alternative Sentencing	55,002	2.0182%	3,633	1,750	0.3139%	565	609	898	2,419	8,124
157100 Public Guardian	-	0.0000%	-	-	0.0000%	-	1,227	825	1,281	3,333
159100 Public Administrator	-	0.0000%	-	-	0.0000%	-	767	537	285	1,589
179100 Social Services Admin	-	0.0000%	-	-	0.0000%	-	3,298	437	36,435	40,170
179120 County Child Welfare	-	0.0000%	-	-	0.0000%	-	-	-	-	-
179200 General Assistance	-	0.0000%	-	-	0.0000%	-	-	134	-	134
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-	-	46	-	46
179-2 Homeless Services	-	0.0000%	-	-	0.0000%	-	-	288	-	288
179-3 Housing	-	0.0000%	-	-	0.0000%	-	-	1,673	-	1,673
179-4 Indigent Services	-	0.0000%	-	-	0.0000%	-	-	5,598	-	5,598
179-5 Behavioral Health Programs	-	0.0000%	-	-	0.0000%	-	-	27	-	27
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-	-	88	-	88
181-00 Community Support	-	0.0000%	-	-	0.0000%	-	-	399	8,824	9,223
182010 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-	-	712	712
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-	-	-	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-	-	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-	-	11	-	11
202-0 Public Health Administration	-	0.0000%	-	-	0.0000%	-	12,080	18,683	61,199	91,962
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-	-	-	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-	1,661	4,440	3,416	9,517
205-0 Animal Services	54,973	2.0172%	3,631	6,059	1.0870%	1,957	3,068	5,748	8,112	22,516
208-0 Enhanced 911	-	0.0000%	-	-	0.0000%	-	-	852	3,131	3,983
209-0 Regional Safety Training Center	-	0.0000%	-	-	0.0000%	-	364	1,474	3,416	5,254
210-0 Regional Communication Center	-	0.0000%	-	-	0.0000%	-	-	2,985	9,251	12,236
211-0 Truckee River Flood Mgmt	-	0.0000%	-	-	0.0000%	-	690	384	7,116	8,190
216-0 Roads	-	0.0000%	-	-	0.0000%	-	4,420	6,895	6,831	18,146
221-0 Indigent Assistance	-	0.0000%	-	-	0.0000%	-	-	19	3,131	3,150
225-0 Senior Center	-	0.0000%	-	-	0.0000%	-	1,823	5,495	30,457	37,775
228-0 Child Protective Services	-	0.0000%	-	-	0.0000%	-	17,877	127,170	44,547	189,594
230-0 Regional Permits System	-	0.0000%	-	-	0.0000%	-	-	11	3,700	3,711
266-0 Truckee Remediation District	-	0.0000%	-	-	0.0000%	-	541	1,819	10,817	13,177
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	0.0000%	-	-	-	3,131	3,131
270-3 Other Restricted Funds- Coop Ext	-	0.0000%	-	-	0.0000%	-	-	58	3,131	3,189
270-6 Other Restricted Funds - May	-	0.0000%	-	-	0.0000%	-	420	2,544	7,116	10,080
270-7 Other Rest Funds- Admin Assess	-	0.0000%	-	-	0.0000%	-	-	1,692	14,944	16,636
280-0 TMFPD General Fund	-	0.0000%	-	-	0.0000%	-	9,511	-	69,881	79,392
281-0 SFPD General Fund	-	0.0000%	-	-	0.0000%	-	-	-	1,993	1,993
301-0 Debt Service	-	0.0000%	-	-	0.0000%	-	-	165	11,244	11,409
340-0 SAD Debt Service	-	0.0000%	-	-	0.0000%	-	-	506	65,549	66,055
402-0 Public Works Construction Fund	-	0.0000%	-	-	0.0000%	-	-	5,011	128,518	133,529
404-0 Parks Construction Fund	-	0.0000%	-	-	0.0000%	-	-	1,462	163,244	164,706
430-0 Regional Permits Capital	-	0.0000%	-	-	0.0000%	-	-	131	4,412	4,543
480-0 TMFPD Const	-	0.0000%	-	-	0.0000%	-	-	-	-	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

103-3 COMPTROLLER

ALLOCATION OF COSTS, cont'd:	Collections		Collection Accounts	Collections		Collection Cleared	103320 Payroll	103330 Accts Pay	103310 Comptroller	Total Comptroller
	Referred Debt	%	Allocated Costs	FY 2016 $ Cleared	%	Allocated Costs	Allocated Costs	Allocated Costs	Allocated Costs	Total Allocated
489-0 Capital Facilities Fund	$ -	0.0000%	$ -	$ -	0.0000%	$ -	$ -	$ 633	$ 9,536	$ 10,169
520 Golf Course	-	0.0000%	-	-	0.0000%	-	558	2,744	18,502	21,804
560 Building and Safety Fund	-	0.0000%	-	-	0.0000%	-	1,424	1,086	7,543	10,053
566-0 Water Resources	-	0.0000%	-	-	0.0000%	-	1,960	13,726	124,106	139,792
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	-	-	2,419	2,419
618-0 Health Benefits	-	0.0000%	-	-	0.0000%	-	249	10,203	16,652	27,104
619-0 Risk Management	-	0.0000%	-	-	0.0000%	-	230	1,907	7,116	9,253
669-0 Equipment Services	-	0.0000%	-	-	0.0000%	-	1,621	27,098	11,955	40,674
711-0 TR Flood Investments	-	0.0000%	-	-	0.0000%	-	-	-	-	-
712-0 Nevada Works	-	0.0000%	-	-	0.0000%	-	-	-	-	-
713-0 RTC	-	0.0000%	-	-	0.0000%	-	-	-	-	-
714-0 WC School Dist Debt	-	0.0000%	-	-	0.0000%	-	-	-	-	-
715-0 Library Investment	-	0.0000%	-	-	0.0000%	-	-	-	-	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	0.0000%	-	-	-	-	-
718-0 Reno Tahoe Airport Auth	-	0.0000%	-	-	0.0000%	-	-	-	-	-
721-0 Public Guard Trust	-	0.0000%	-	-	0.0000%	-	-	-	-	-
722-0 Social Service Trust	-	0.0000%	-	-	0.0000%	-	-	-	-	-
730-0 Fish and Game	-	0.0000%	-	-	0.0000%	-	-	-	-	-
732-0 Range Improvement District	-	0.0000%	-	-	0.0000%	-	-	-	-	-
738-0 Court Trust Fund	-	0.0000%	-	-	0.0000%	-	-	-	-	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	0.0000%	-	-	-	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	0.0000%	-	-	-	-	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	0.0000%	-	-	-	-	-
750-0 OPEB Trust Fund	-	0.0000%	-	-	0.0000%	-	-	-	16,027	16,027
752-0 Agency Tax Settlement	-	0.0000%	-	-	0.0000%	-	-	-	-	-
753-0 Deferred Com Division	-	0.0000%	-	-	0.0000%	-	-	-	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	0.0000%	-	-	-	-	-
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-	-	-	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	0.0000%	-	-	-	-	-
798000 Treasury Unapportioned	-	0.0000%	-	-	0.0000%	-	-	-	-	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-	-	-	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-	-	-	-	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-	-	-	-	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-	-	-	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-	-	-	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-	-	-	-	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-	-	-	-	-
Other	55,330	2.0302%	3,657	24,311	4.3614%	7,853	-	-	218,751	230,261
Total Allocations to Operating Depts:	2,490,353	91.3800%	164,496	495,345	88.8632%	159,965	179,129	387,189	1,334,303	2,225,082
Total Costs Allocated	2,725,271	100.0000%	$ 180,013	$ 557,424	100.0000%	$ 180,012	$ 203,490	$ 436,889	$ 1,377,143	$ 2,377,547

103-6 PURCHASING

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Purchasing Department supports County operations with procurement of goods and services. Their efforts ensure that County Departments are able to take advantage of quantity purchase pricing by establishing County wide procurement arrangements. They assist Departments in preparing formal bids when appropriate. These services are provided to and benefit all County operations. Costs are allocated on an average percentage of total purchase order line items and total purchase dollars processed by Purchasing. Each Department's percentage of total purchase order line items and percentage of total purchased dollars are calculated, added together, then divided by two to establish the final allocation percentage.

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

103-6 PURCHASING

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	General Admin	Purchasing Services	Fixed Asset Services	
Department Expenditures					
Salaries	$ 264,411	$ -	$ 264,411	-	
Salary %	100.0000%	0.0000%	100.0000%	0.0000%	
Benefits	100,016	-	100,016	-	
	364,427	-	364,427	-	-
Services & Supplies	8,180		8,180	-	
Professional Svcs	-	-	-	-	
Seminars & Meetings	495	-	495	-	
Equipment	-		-	-	
Departmental Expenditures Total	373,102	-	373,102	-	-
A-87 Adjustments:					
Miscellaneous Revenue	(9,490)	-	(9,490)	-	-
Surplus Sales Revenue	-	-	-	-	-
Seminars & Meetings Transfer to 103700	(495)	-	(495)	-	-
Add Depreciation, Building	-	-	-	-	-
A-87 Allowable Costs	363,117	-	363,117	-	-
Allocated Costs:					
101-1 County Manager	-		-	-	
101-6 Comm & Engagement	1,840		1,840	-	
101-8 Mgmt Svcs	549		549	-	
101-9 Internal Audit	-		-	-	
103-3 Comptroller	62		62	-	
103-6 Purchasing	-		-	-	
105-1 Comm Svcs Admin	-		-	-	
105-31 Facility Operations	-		-	-	
105304 Facilities Pres	-		-	-	
105305 Energy	-		-	-	
106-1 DA Criminal	-		-	-	
106700 DA Civil	1,458		1,458	-	
108100 IT Admin	-		-	-	
108301 Telecomm	395		395	-	
108300-900 IT Software & Services	17,384		17,384	-	
108500 IT Enterprise Infra	4,829		4,829	-	
108800 IT Infrastructure Pres	-		-	-	
109-0 Human Resources	-		-	-	
113-0 Treasurer	56		56	-	
188-0 Fund Transfers	49,168		49,168	-	
Total A-87 Costs	438,858	-	438,858	-	
Distribute General Administration	-	-	-	-	
Total Costs by Function	438,858	-	438,858	-	
Total Allocated Costs	$ 438,858	$ -	$ 438,858	$ -	

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

103-6 PURCHASING

ALLOCATION OF COSTS:

	Purchasing Services					
	Purchase Order #	%	Purchase Order $	%	Average %	Allocated Costs
Allocated Departments:						
101-1 County Manager	45	0.6679%	$ 235,752	0.3932%	0.5306%	$ 2,329
101-6 Comm & Engagement	24	0.3562%	190,469	0.3177%	0.3370%	1,479
101-8 Mgmt Svcs	16	0.2375%	248,246	0.4140%	0.3258%	1,430
101-9 Internal Audit	-	0.0000%	-	0.0000%	0.0000%	-
103-3 Comptroller	27	0.4007%	327,015	0.5454%	0.4731%	2,076
103-6 Purchasing	-	0.0000%	-	0.0000%	0.0000%	-
105-1 Comm Svcs Admin	13	0.1929%	134,092	0.2236%	0.2083%	914
105-31 Facility Operations	175	2.5972%	1,056,591	1.7621%	2.1797%	9,566
105304 Facilities Pres	55	0.8163%	876,381	1.4616%	1.1390%	4,999
105305 Energy	1	0.0148%	12,975	0.0216%	0.0182%	80
106-1 DA Criminal	54	0.8014%	582,074	0.9707%	0.8861%	3,889
106700 DA Civil	6	0.0890%	19,768	0.0330%	0.0610%	268
108100 IT Admin	70	1.0389%	1,429,274	2.3837%	1.7113%	7,510
108301 Telecomm	5	0.0742%	13,642	0.0228%	0.0485%	213
108300-900 IT Software & Services	103	1.5286%	908,698	1.5155%	1.5221%	6,680
108500 It Enterprise Infra	-	0.0000%	-	0.0000%	0.0000%	-
108800 IT Infrastructure Pres	154	2.2855%	1,505,018	2.5100%	2.3978%	10,523
109-0 Human Resources	58	0.8608%	450,086	0.7506%	0.8057%	3,536
113-0 Treasurer	14	0.2078%	53,335	0.0889%	0.1484%	651
188-0 Fund Transfers	-	0.0000%	-	0.0000%	0.0000%	-
Subtotal, Allocated Departments	820	12.1697%	8,043,417	13.4144%	12.7926%	56,143
Operating Departments						
100-0 County Commission	2	0.0297%	$ 2,200	0.0037%	0.0167%	$ 73
101-11 Admin Enforcement	1	0.0148%	1,000	0.0017%	0.0083%	36
101-3 Grants Division	-	0.0000%	-	0.0000%	0.0000%	-
101-5 Emer Mgmnt Administration	87	1.2912%	812,771	1.3555%	1.3234%	5,808
102-0 Assessor	95	1.4099%	784,311	1.3080%	1.3590%	5,964
104-0 Clerk	17	0.2523%	18,877	0.0315%	0.1419%	623
105-2 Comm Svcs Proj & Prog	-	0.0000%	-	0.0000%	0.0000%	-
105-4 Comm Svcs Planning	3	0.0445%	2,000	0.0033%	0.0239%	105
105-5 Comm Svcs Engineering	44	0.6530%	239,970	0.4002%	0.5266%	2,311
106-2 CARES/SART	-	0.0000%	-	0.0000%	0.0000%	-
106-3 Family Support Enf	26	0.3859%	24,739	0.0413%	0.2136%	937
106-5 DA Grants	-	0.0000%	-	0.0000%	0.0000%	-
106710 DA CPS Integration	-	0.0000%	-	0.0000%	0.0000%	-
106-9 Drug Forfeitures	2	0.0297%	45,302	0.0756%	0.0527%	231
108-7 GIS Base Mapping	-	0.0000%	-	0.0000%	0.0000%	-
111-0 Recorder	73	1.0834%	162,797	0.2715%	0.6775%	2,973
112-0 Registrar of Voters	58	0.8608%	484,112	0.8074%	0.8341%	3,661
120-0 District Courts	257	3.8142%	3,750,524	6.2549%	5.0346%	22,095
124-0 Public Defender	25	0.3710%	81,974	0.1367%	0.2539%	1,114
125-1 Incline Justice Court	2	0.0297%	1,367	0.0023%	0.0160%	70
125-3 Reno Justice Court	61	0.9053%	156,963	0.2618%	0.5836%	2,561
125-4 Sparks Justice Court	28	0.4156%	15,491	0.0258%	0.2207%	969
125-7 Wadsworth Justice Court	1	0.0148%	5,180	0.0086%	0.0117%	51
126-0 Incline Constable	4	0.0594%	1,714	0.0029%	0.0312%	137
127-0 Juvenile Services	369	5.4764%	831,875	1.3873%	3.4319%	15,061
128-0 Alternative Public Defender	15	0.2226%	51,537	0.0860%	0.1543%	677
129-0 Conflict Counsel	2	0.0297%	452,028	0.7539%	0.3918%	1,719
130-0 Library	26	0.3859%	93,101	0.1553%	0.2706%	1,188

County of Washoe, Nevada
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Fixed for the Fiscal Year ending June 30, 2018

103-6 PURCHASING

ALLOCATION OF COSTS:

	Purchasing Services					
	Purchase Order #	%	Purchase Order $	%	Average %	Allocated Costs
140-1 Parks Administration	440	6.5301%	$ 1,003,726	1.6740%	4.1021%	$ 18,002
140-2 Parks Planning & Develop	-	0.0000%	-	0.0000%	0.0000%	-
140-3 Parks Recreation	-	0.0000%	-	0.0000%	0.0000%	-
140-4 Parks Operations	-	0.0000%	-	0.0000%	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	0.0000%	0.0000%	-
150-0 Sheriff	1,268	18.8187%	4,863,565	8.1107%	13.4622%	59,080
153-0 Medical Examiner	36	0.5343%	614,001	1.0240%	0.7792%	3,420
154-0 Alternative Sentencing	5	0.0742%	46,232	0.0771%	0.0757%	332
157100 Public Guardian	11	0.1633%	11,467	0.0191%	0.0912%	400
159100 Public Administrator	6	0.0890%	15,500	0.0259%	0.0575%	252
179100 Social Services Admin	1	0.0148%	1,000	0.0017%	0.0083%	36
179120 County Child Welfare	-	0.0000%	-	0.0000%	0.0000%	-
179200 General Assistance	27	0.4007%	25,522	0.0426%	0.2217%	973
179250 Adult Comm Assis Center	-	0.0000%	-	0.0000%	0.0000%	-
179-2 Homeless Services	4	0.0594%	189,031	0.3153%	0.1874%	822
179-3 Housing	6	0.0890%	13,281	0.0221%	0.0556%	244
179-4 Indigent Services*	76	1.1279%	2,769,798	4.6193%	2.8736%	12,611
179-5 Behavioral Health Programs	-	0.0000%	-	0.0000%	0.0000%	-
180-0 Intergovernmental*	5	0.0742%	455,539	0.7597%	0.4170%	1,830
181-00 Community Support	9	0.1336%	249,356	0.4159%	0.2748%	1,206
182010 Accrued Benefits	-	0.0000%	-	0.0000%	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-	0.0000%	0.0000%	-
189-0 Contingency	-	0.0000%	-	0.0000%	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	0.0000%	0.0000%	-
202-0 Public Health Administration	407	6.0404%	1,954,025	3.2588%	4.6496%	20,405
203-0 Stabilization Fund	-	0.0000%	-	0.0000%	0.0000%	-
204-0 Library Expansion	17	0.2523%	21,558	0.0360%	0.1442%	633
205-0 Animal Services	71	1.0537%	379,682	0.6332%	0.8435%	3,702
208-0 Enhanced 911*	29	0.4304%	916,568	1.5286%	0.9795%	4,299
209-0 Regional Safety Training Center	32	0.4749%	223,425	0.3726%	0.4238%	1,860
210-0 Regional Communication Center	80	1.1873%	614,773	1.0253%	1.1063%	4,855
211-0 Truckee River Flood Mgmt	-	0.0000%	-	0.0000%	0.0000%	-
216-0 Roads*	219	3.2502%	2,714,127	4.5265%	3.8884%	17,065
221-0 Indigent Assistance	2	0.0297%	862,060	1.4377%	0.7337%	3,220
225-0 Senior Center	141	2.0926%	3,163,035	5.2751%	3.6839%	16,167
228-0 Child Protective Services	185	2.7456%	2,309,839	3.8522%	3.2989%	14,477
230-0 Regional Permits System	-	0.0000%	-	0.0000%	0.0000%	-
266-0 Truckee Remediation District	25	0.3710%	303,904	0.5068%	0.4389%	1,926
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	0.0000%	0.0000%	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	0.0000%	0.0000%	-
270-6 Other Restricted Funds - May	176	2.6121%	639,558	1.0666%	1.8394%	8,072
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	0.0000%	0.0000%	-
280-0 TMFPD General Fund*	345	5.1202%	2,536,193	4.2297%	4.6750%	20,517
281-0 SFPD General Fund*	21	0.3117%	261,432	0.4360%	0.3739%	1,641
301-0 Debt Service	1	0.0148%	1,950	0.0033%	0.0091%	40
340-0 SAD Debt Service	-	0.0000%	-	0.0000%	0.0000%	-
402-0 Public Works Construction Fund*	129	1.9145%	1,746,818	2.9132%	2.4139%	10,594
404-0 Parks Construction Fund *	31	0.4601%	418,668	0.6982%	0.5792%	2,542
430-0 Regional Permits Capital	-	0.0000%	-	0.0000%	0.0000%	-
480-0 TMFPD Const*	54	0.8014%	568,028	0.9473%	0.8744%	3,837

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103-6 PURCHASING

ALLOCATION OF COSTS:

	Purchasing Services					
	Purchase Order #	%	Purchase Order $	%	Average %	Allocated Costs
489-0 Capital Facilities Fund *	20	0.2968%	$ 3,751,030	6.2557%	3.2763%	$ 14,373.00
520 Golf Course	32	0.4749%	102,163	0.1704%	0.3227%	1,416
560 Building and Safety Fund	19	0.2820%	143,133	0.2387%	0.2604%	1,143
566-0 Water Resources *	157	2.3301%	2,289,799	3.8188%	3.0745%	13,493
568-0 So.Truckee Meadows GID	-	0.0000%	-	0.0000%	0.0000%	-
618-0 Health Benefits **	165	2.4488%	3,642,642	6.0750%	4.2619%	18,704
619-0 Risk Management	72	1.0686%	1,335,111	2.2266%	1.6476%	7,231
669-0 Equipment Services*	345	5.1202%	2,058,405	3.4329%	4.2766%	18,768
711-0 TR Flood Investment	-	0.0000%	-	0.0000%	0.0000%	-
712-0 Nevada Works	-	0.0000%	-	0.0000%	0.0000%	-
713-0 RTC	-	0.0000%	-	0.0000%	0.0000%	-
714-0 WC School Dist Debt	-	0.0000%	-	0.0000%	0.0000%	-
715-0 Library Investment	26	0.3859%	40,673	0.0678%	0.2269%	996
716-0 TWRQSA Joint Venture	-	0.0000%	-	0.0000%	0.0000%	-
718-0 Reno Tahoe Airport Auth	-	0.0000%	-	0.0000%	0.0000%	-
721-0 Public Guard Trust	-	0.0000%	-	0.0000%	0.0000%	-
722-0 Social Service Trust	-	0.0000%	-	0.0000%	0.0000%	-
730-0 Fish and Game	-	0.0000%	-	0.0000%	0.0000%	-
732-0 Range Improvement District	-	0.0000%	-	0.0000%	0.0000%	-
738-0 Court Trust Fund	-	0.0000%	-	0.0000%	0.0000%	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	0.0000%	0.0000%	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	0.0000%	0.0000%	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	0.0000%	0.0000%	-
750-0 OPEB Trust Funds	9	0.1336%	77,451	0.1292%	0.1314%	577
752-0 Agency Tax Settlement	-	0.0000%	-	0.0000%	0.0000%	-
753-0 Deferred Com Division	-	0.0000%	-	0.0000%	0.0000%	-
754-0 Tahoe Regional Planning	-	0.0000%	-	0.0000%	0.0000%	-
756-0 Tank Farm	-	0.0000%	-	0.0000%	0.0000%	-
766-0 Western Reg Wtr Comm*	16	0.2375%	564,094	0.9408%	0.5892%	2,586
798000 Treasury Unapportioned	-	0.0000%	-	0.0000%	0.0000%	-
990055 May Building Trust	-	0.0000%	-	0.0000%	0.0000%	-
990221 Verdi Tv Admin	-	0.0000%	-	0.0000%	0.0000%	-
992010 Senior Services Fund	-	0.0000%	-	0.0000%	0.0000%	-
994000 TRPA Permits	-	0.0000%	-	0.0000%	0.0000%	-
994002 AT&T Cell Tower	-	0.0000%	-	0.0000%	0.0000%	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	0.0000%	0.0000%	-
998000 Financial Assurances	-	0.0000%	-	0.0000%	0.0000%	-
Other	-	0.0000%	-	0.0000%	0.0000%	-
Total Allocations to Operating Depts:	5,918	87.8303%	51,917,992	86.5856%	87.2074%	382,711
Total Costs Allocated	6,738	100.0000%	$ 59,961,409	100.0000%	100.0000%	$ 438,854

*** Purchase order dollars for these departments included significant costs disproportionate to Purchasing efforts and extensive user department effort - Reduced weighting to 33%**

**** Purchase order dollars for Health Benefits included significant costs disproportionate to Purchasing efforts and extensive user department effort - Reduced weighting to 10%**

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105-1 & 105-6 COMMUNITY SERVICES ADMIN

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Community Services Department is responsible for Building and Safety, Water Resources, Regional Parks, Public Works, and Community Development. The Administrative Budgets for Community Services includes Cost Center 105-1, CSD Administration and 105-6, Finance and Administration. These costs are allocated to the programs it oversees based upon salaries of each respective Cost Center. Certain County Department Lease costs are paid from the CSD Administrative Cost Center. These costs are specifcally identified to the benefitting Department and direct charged to that Department.

As noted in the Schedule of Allocated Costs Section, the County will begin direct costing Lease costs in FY2017. The costs identified in FY2016 will be reconciled against the FY14 Lease costs that were used in the FY16 period. This amount will be used in the roll-forward adjustment for FY16. The actual FY16 Lease costs will then be adjusted out of the Final allocated amount to be used in the FY18 period to not duplicate costs.

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105-1 & 105-6 COMMUNITY SERVICES ADMIN

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	105-1 Admin	105-6 Finance	Direct Charge / Office Lease Costs	
Department Expenditures					
Salaries	727,675 $	175,460 $	552,216 $	- $	-
Salary %	100.0000%	24.1123%	75.8877%		
Benefits	338,854	69,806	269,048	-	-
	1,066,529	245,265	821,264	-	-
Services & Supplies	126,254	83,095	43,158	-	-
Professional Services	8,744	8,744	-	-	-
Lobbying Services	21,111	21,111	-	-	-
Office Lease Costs	652,634	652,634	-	-	-
Land/Parking Lease Costs	48,863	48,863	-	-	-
Advertising	11,500	11,500	-	-	-
Other Expenses	-	-	-	-	-
Utilities	-	-	-	-	-
Departmental Expenditures Total	1,935,635	1,071,213	864,423	-	-
A-87 Adjustments:					
Miscellaneous Revenue	(86,054)	(84,975)	(1,079)	-	-
Professional Services	(3,000)	(3,000)	-	-	-
Lobbying Services	(21,111)	(21,111)	-	-	-
Advertising	(11,500)	(11,500)	-	-	-
Office Lease Costs	-	(652,634)	-	652,634	-
License & Permits	(20)	(20)	-	-	-
Statistical Order - Fire	-	-	-	-	-
Transfer from Central Svcs Contracts	-	-	-	-	-
Travel Costs for Facil Operations 105-311	(1,662)	(1,662)	-	-	-
Travel Costs for Parks 140-0	(1,581)	(1,581)	-	-	-
Travel Costs for Planning 105-4	(2,468)	(2,468)	-	-	-
Seminars & Meeting Costs for 105-4	(3,450)	(3,450)	-	-	-
Seminars & Meeting Costs for 105-5	(1,395)	(1,395)	-	-	-
A-87 Allowable Costs	1,803,394	287,416	863,344	652,634	-
Allocated Costs:					
101-1 County Manager	3,315	-	3,315	-	-
101-6 Comm & Engagement	9,612	-	9,612	-	-
101-8 Mgmt Svcs	34,240	-	34,240	-	-
101-9 Internal Audit	-	-	-	-	-
103-3 Comptroller	11,524	-	11,524	-	-
103-6 Purchasing	914	-	914	-	-
105-1 Comm Svcs Admin	-	-	-	-	-
105-31 Facility Operations	73,236	-	73,236	-	-
105304 Facilities Pres	566	-	566	-	-
105305 Energy	9,932	-	9,932	-	-
106-1 DA Criminal	-	-	-	-	-
106700 DA Civil	241,584	-	241,584	-	-
108100 IT Admin	22,100	-	22,100	-	-
108301 Telecomm	175	-	175	-	-
108300-900 IT Software & Services	160,825	-	160,825	-	-
108500 IT Enterprise Infra	44,663	-	44,663	-	-
108800 IT Infrastructure Pres	48,395	-	48,395	-	-
109-0 Human Resources	13,516	-	13,516	-	-
113-0 Treasurer	1,591	-	1,591	-	-
188-0 Fund Transfers	420,201	-	420,201	-	-
Total A-87 Costs	2,899,783	287,416	1,959,733	652,634	-
Distribute General Administration		(287,416)	287,416	-	-
Total Costs by Function	2,899,783	-	2,247,149	652,634	-
Total Allocated Costs	$ 2,899,783 $	- $	2,247,149 $	652,634 $	-

Reconciliation to SAP
105-0 General Funds Only

		Total
Central Service Cost Centers:		
	Community Svcs Admin	$ 1,071,213
	Com Svcs Finance	864,423
	CSD Operations	5,742,539
	CSD Energy & Utilities	3,204,532
	CDS Phys Plant Infra	773,176
	Subtotal	$ 11,655,882
Non Central Service Cost Centers:		
	CSD Projects & Prog	-
	CSD Planning	2,182,634
	CSD Engineering	2,060,661
	Parks	4,559,327
	Adj for Mills Lane	-
	Total	20,458,504

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

105-1 & 105-6 COMMUNITY SERVICES ADMIN

ALLOCATION OF COSTS:	CSD Admin			Office Lease Costs			
	FTE	%	Allocated Costs	FY 16 Total Office Lease Cost	%	Allocated Costs	Total Allocated
Allocated Departments:							
101-1 County Manager	-	0.0000%	$ -	$ -	0.0000%	$ -	$ -
101-6 Comm & Engagement	-	0.0000%	-	-	0.0000%	-	-
101-8 Mgmt Svcs	-	0.0000%	-	-	0.0000%	-	-
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-	-
103-3 Comptroller	-	0.0000%	-	-	0.0000%	-	-
103-6 Purchasing	-	0.0000%	-	-	0.0000%	-	-
105-1 Comm Svcs Admin	-	0.0000%	-	-	0.0000%	-	-
105-31 Facility Operations	29	12.0137%	269,966	-	0.0000%	-	269,966
105304 Facilities Pres	-	0.0000%	-	-	0.0000%	-	-
105305 Energy	-	0.0000%	-	-	0.0000%	-	-
106-1 DA Criminal	-	0.0000%	-	-	0.0000%	-	-
106700 DA Civil	-	0.0000%	-	-	0.0000%	-	-
108100 IT Admin	-	0.0000%	-	-	0.0000%	-	-
108301 Telecomm	-	0.0000%	-	-	0.0000%	-	-
108300-900 IT Software & Services	-	0.0000%	-	-	0.0000%	-	-
108500 IT Enterprise Infra	-	0.0000%	-	-	0.0000%	-	-
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-	-
109-0 Human Resources	-	0.0000%	-	-	0.0000%	-	-
113-0 Treasurer	-	0.0000%	-	-	0.0000%	-	-
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-
Subtotal, Allocated Departments	29	12.0137%	269,966	-	0%	-	269,966
Operating Departments							
100-0 County Commission	-	0.0000%	$ -	$ -	0.0000%	$ -	$ -
101-11 Admin Enforcement	-	0.0000%	-	-	0.0000%	-	-
101-3 Grants Division	-	0.0000%	-	-	0.0000%	-	-
101-5 Emer Mgmnt Administration	-	0.0000%	-	-	0.0000%	-	-
102-0 Assessor	-	0.0000%	-	-	0.0000%	-	-
104-0 Clerk	-	0.0000%	-	-	0.0000%	-	-
105-2 Comm Svcs Proj & Prog	-	0.0000%	-	-	0.0000%	-	-
105-4 Comm Svcs Planning	22	8.9896%	202,010	-	0.0000%	-	202,010
105-5 Comm Svcs Engineering	13	5.4128%	121,634	-	0.0000%	-	121,634
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-	-
106-3 Family Support Enf	-	0.0000%	-	-	0.0000%	-	-
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	-
106-9 Drug Forfeitures	-	0.0000%	-	-	0.0000%	-	-
108-7 GIS Base Mapping	-	0.0000%	-	-	0.0000%	-	-
111-0 Recorder	-	0.0000%	-	-	0.0000%	-	-
112-0 Registrar of Voters	-	0.0000%	-	88,617	13.5784%	88,617	88,617
120-0 District Courts	-	0.0000%	-	-	0.0000%	-	-
124-0 Public Defender	-	0.0000%	-	-	0.0000%	-	-
125-1 Incline Justice Court	-	0.0000%	-	82,885	12.7001%	82,885	82,885
125-3 Reno Justice Court	-	0.0000%	-	-	0.0000%	-	-
125-4 Sparks Justice Court	-	0.0000%	-	221,272	33.9045%	221,272	221,272
125-7 Wadsworth Justice Court	-	0.0000%	-	-	0.0000%	-	-
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-	-
127-0 Juvenile Services	-	0.0000%	-	-	0.0000%	-	-
128-0 Alternative Public Defender	-	0.0000%	-	-	0.0000%	-	-
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-
130-0 Library	-	0.0000%	-	223,706	34.2775%	223,707	223,707

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

105-1 & 105-6 COMMUNITY SERVICES ADMIN

ALLOCATION OF COSTS:	CSD Admin			Office Lease Costs			
	FTE	%	Allocated Costs	FY 16 Total Office Lease Cost	%	Allocated Costs	Total Allocated
140-1 Parks Administration	48	19.9884%	$ 449,169	$ -	0.0000%	$ -	$ 449,169
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-	-
140-3 Parks Recreation	-	0.0000%	-	-	0.0000%	-	-
140-4 Parks Operations	-	0.0000%	-	-	0.0000%	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-
150-0 Sheriff	-	0.0000%	-	21,581	3.3067%	21,581	21,581
153-0 Medical Examiner	-	0.0000%	-	-	0.0000%	-	-
154-0 Alternative Sentencing	-	0.0000%	-	-	0.0000%	-	-
157100 Public Guardian	-	0.0000%	-	14,573	2.2329%	14,573	14,573
159100 Public Administrator	-	0.0000%	-	-	0.0000%	-	-
179100 Social Services Admin	-	0.0000%	-	-	0.0000%	-	-
179120 County Child Welfare	-	0.0000%	-	-	0.0000%	-	-
179200 General Assistance	-	0.0000%	-	-	0.0000%	-	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-	-
179-2 Homeless Services	-	0.0000%	-	-	0.0000%	-	-
179-3 Housing	-	0.0000%	-	-	0.0000%	-	-
179-4 Indigent Services	-	0.0000%	-	-	0.0000%	-	-
179-5 Behavioral Health Programs	-	0.0000%	-	-	0.0000%	-	-
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-	-
181-00 Community Support	-	0.0000%	-	-	0.0000%	-	-
182010 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-	-
202-0 Public Health Administration	-	0.0000%	-	-	0.0000%	-	-
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-	-
205-0 Animal Services	-	0.0000%	-	-	0.0000%	-	-
208-0 Enhanced 911	-	0.0000%	-	-	0.0000%	-	-
209-0 Regional Safety Training Center	-	0.0000%	-	-	0.0000%	-	-
210-0 Regional Communication Center	-	0.0000%	-	-	0.0000%	-	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-	-	0.0000%	-	-
216-0 Roads	58	23.7716%	534,185	-	0.0000%	-	534,185
221-0 Indigent Assistance	-	0.0000%	-	-	0.0000%	-	-
225-0 Senior Center	-	0.0000%	-	-	0.0000%	-	-
228-0 Child Protective Services	-	0.0000%	-	-	0.0000%	-	-
230-0 Regional Permits System	-	0.0000%	-	-	0.0000%	-	-
266-0 Truckee Remediation District	7	2.9085%	65,358	-	0.0000%	-	65,358
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	0.0000%	-	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	-	0.0000%	-	-
270-6 Other Restricted Funds - May	-	0.0000%	-	-	0.0000%	-	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	0.0000%	-	-
280-0 TMFPD General Fund	-	0.0000%	-	-	0.0000%	-	-
281-0 SFPD General Fund	-	0.0000%	-	-	0.0000%	-	-
301-0 Debt Service	-	0.0000%	-	-	0.0000%	-	-
340-0 SAD Debt Service	-	0.0000%	-	-	0.0000%	-	-
402-0 Public Works Construction Fund	-	0.0000%	-	-	0.0000%	-	-
404-0 Parks Construction Fund	-	0.0000%	-	-	0.0000%	-	-
430-0 Regional Permits Capital	-	0.0000%	-	-	0.0000%	-	-
480-0 TMFPD Const	-	0.0000%	-	-	0.0000%	-	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

105-1 & 105-6 COMMUNITY SERVICES ADMIN

ALLOCATION OF COSTS:	CSD Admin			Office Lease Costs			
	FTE	%	Allocated Costs	FY 16 Total Office Lease Cost	%	Allocated Costs	Total Allocated
489-0 Capital Facilities Fund	-	0.0000%	$ -	$ -	0.0000%	$ -	$ -
520 Golf Course	-	0.0000%	-	-	0.0000%	-	-
560 Building and Safety Fund	19	7.6571%	172,066	-	0.0000%	-	172,066
566-0 Water Resources	26	10.5409%	236,870	-	0.0000%	-	236,870
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	-
618-0 Health Benefits	-	0.0000%	-	-	0.0000%	-	-
619-0 Risk Management	-	0.0000%	-	-	0.0000%	-	-
669-0 Equipment Services	21	8.7174%	195,893	-	0.0000%	-	195,893
711-0 TR Flood Investment	-	0.0000%	-	-	0.0000%	-	-
712-0 Nevada Works	-	0.0000%	-	-	0.0000%	-	-
713-0 RTC	-	0.0000%	-	-	0.0000%	-	-
714-0 WC School Dist Debt	-	0.0000%	-	-	0.0000%	-	-
715-0 Library Investment	-	0.0000%	-	-	0.0000%	-	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	0.0000%	-	-
718-0 Reno Tahoe Airport Auth	-	0.0000%	-	-	0.0000%	-	-
721-0 Public Guard Trust	-	0.0000%	-	-	0.0000%	-	-
722-0 Social Service Trust	-	0.0000%	-	-	0.0000%	-	-
730-0 Fish and Game	-	0.0000%	-	-	0.0000%	-	-
732-0 Range Improvement District	-	0.0000%	-	-	0.0000%	-	-
738-0 Court Trust Fund	-	0.0000%	-	-	0.0000%	-	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	0.0000%	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	0.0000%	-	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	0.0000%	-	-
750-0 OPEB Trust Fund	-	0.0000%	-	-	0.0000%	-	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	0.0000%	-	-
753-0 Deferred Com Division	-	0.0000%	-	-	0.0000%	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	0.0000%	-	-
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	0.0000%	-	-
798000 Treasury Unapportioned	-	0.0000%	-	-	0.0000%	-	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-	-
Other	-	0.0000%	-	-	0.0000%	-	-
Total Allocations to Operating Depts:	213	87.9863%	1,977,185	652,634	100.0001%	652,635	2,629,819
Total Costs Allocated	242	100.0000%	$ 2,247,151	$ 652,634	100.0001%	$ 652,635	$ 2,899,785

105-311 FACILITY OPERATIONS

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Facility Operations Division of the Community Services Department provides building maintenance, building repair, minor remodeling, office modification, custodial, painting, cleaning, and other related activities to occupants of County owned and leased facilities. Facility Operations maintains cost and data on each building using the "Facility Dude" Report. The system tracks direct cost by location and customer agency. The system accumulates costs incurred in three budget accounts: carpentry; physical plant maintenance and operations; and painting. Costs for these three units are combined and allocated based on the Facility Dude direct cost by user and building during FY 2016. Janitorial/Security/Contract Service costs are now located under the Central Service Contracts Cost Center and are allocated to those agencies receiving the services based on the square footage or direct contracts for each benefitting Department during FY 2016. Operations Administrative costs, Cost Center 105300, benefit all Facility Operations and are added to the allocation of the Facility Operations.

The County operates two centralized complexes shared by multiple departments. The first is the administrative complex, which houses most of the main offices for many County departments. This plan accumulates costs related to these two complexes, including their share of building maintenance, carpentry, physical plant and painting costs and distributes the total operating cost for these three primary complexes based on the square footage for occupant departments during FY 2016. The second is the Mills Lane complex which houses the District Attorney's Offices and Reno Justice Courts. Some costs and reimbursement for Mills Lane are also directly associated to the City of Reno and therefore nets out any balance of or allocation for direct costs associated to the Mills Lane Building. County Depreciation Costs associated to the Mills Lane building are allocated based upon the square footage of each respective Department in the facility.

The Community Services Facility Operations supports the Regional Emergency Operations Center and the Regional Emergency Operations Preservation Program. The costs for these two programs are mostly supported by reveunes charged to the community agencies that use the facilities. Any additional costs not supported by these agencies are identified and not further allocated within the County Plan.

The 105-31 Facility Operations allocation excludes Cost Center 105304, Physical Plant Infrastructure, and adds the Central Service Contracts 105306.

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

105-311 FACILITY OPERATIONS
Less: Facility Preservation 105304 and adds Central Service Contracts 105306

COSTS TO BE ALLOCATED
Item of Cost

	Total, all Services	105300 Operations Admin		Facility Maintenance 105301-Phys Plant 150302 - Carpentry 105303 - Painting	105306/313 Central Service Contracts	Mills Lane JC 20383	Admin Center
Department Expenditures							
Salaries	$ 1,834,710	$ 160,349	$ -	$ 1,553,018	$ 121,343	$ -	
Salary %	100.0000%	8.7398%	0.0000%	84.6465%	6.6137%	0.0000%	
Benefits	860,225	73,867	-	731,867	54,491	-	-
	$ 2,694,935	$ 234,217	$ -	$ 2,284,885	$ 175,834	$ -	$ -
Services & Supplies	2,091,655	328,187	-	288,969	1,474,499	-	-
Professional Svcs	24,039	-	-	24,039	-	-	-
Repair & Maint	924,499	-	-	808,649	115,850	-	-
Seminar & Meetings	3,186	750	-	2,436	-	-	-
Other Expense	4,225	-	-	-	4,225	-	-
Capital Equipment	-	-	-	-	-	-	-
Departmental Expenditures Total	$ 5,742,539	$ 563,153	$ -	$ 3,408,978	$ 1,770,408	$ -	$ -
A-87 Adjustments:							
Less Other Financing/Revenues	-	-	-	-	-	-	-
Misc. Reimbursements	(2,826)	-	-	(2,826)	-	-	-
Professional Svcs - Direct Charge	-	-	-	(22,639)	22,639	-	-
Less: Payment for EOC	(63,444)	(63,444)	-	-	-	-	-
Less/Add: Costs & Payment for Mills Lane	-	(252,808)	-	-	-	252,808	
Add: Travel Costs from CSD Admin	1,662	1,198	-	464	-	-	-
Add: Svcs contact for Fac Dude from 105304	10,200	-	-	10,200	-	-	-
Add Depreciation	1,104,844	-	-	1,887	-	677,024	425,932
A-87 Allowable Costs	$ 6,792,974	$ 248,100	$ -	$ 3,396,064	$ 1,793,047	$ 929,832	$ 425,932
Allocated Costs:							
101-1 County Manager	7,861	687	-	6,654	520	-	-
101-6 Comm & Engagement	6,679	584	-	5,654	441	-	-
101-8 Mgmt Svcs	-	-	-	-	-	-	-
101-9 Internal Audit	-	-	-	-	-	-	-
103-3 Comptroller	22,809	1,993	-	19,307	1,509	-	-
103-6 Purchasing	9,566	836	-	8,097	633	-	-
105-1 Comm Svcs Admin	269,966	23,594	-	228,517	17,855	-	-
105-31 Facility Operations	-	-	-	-	-	-	-
105304 Facilities Pres	6,204	542	-	5,251	411	-	-
105305 Energy	70,665	6,176	-	59,815	4,674	-	-
106-1 DA Criminal	-	-	-	-	-	-	-
106700 DA Civil	-	-	-	-	-	-	-
108100 IT Admin	-	-	-	-	-	-	-
108301 Telecomm	4,430	387	-	3,750	293	-	-
108300-900 IT Software & Services	60,850	5,318	-	51,507	4,025	-	-
108500 IT Enterprise Infra	17,368	1,518	-	14,701	1,149	-	-
108800 IT Infrastructure Pres	-	-	-	-	-	-	-
109-0 Human Resources	32,051	2,801	-	27,130	2,120	-	-
113-0 Treasurer	18,629	1,628	-	15,769	1,232	-	-
188-0 Fund Transfers	129,630	11,329	-	109,727	8,574		
Total A-87 Costs	7,449,682	305,493	-	3,951,943	1,836,483	929,832	425,932
Total Costs by Function	7,449,682	305,493	-	3,951,943	1,836,483	929,832	425,932
Distribute General Administrative Costs	0	(305,493)	-	283,353	22,139	-	-
Allocable Costs	7,449,682	-	-	4,235,296	1,858,622	929,832	425,932
Unallowable Costs	-	-	-	-	-	-	-
Total Allocated Costs	$ 7,449,682	-	-	$ 4,235,296	$ 1,858,622	$ 929,832	$ 425,932

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

105-311 FACILITY OPERATIONS

ALLOCATION OF COSTS:	Facility Maint			Central Service Contracts			Admin Center		
	$ Maint Workorder	%	Allocated Costs	Contracts	%	Allocated Costs	Usable Sft.	%	Allocated Costs
Allocated Departments:									
101-1 County Manager	$ 11,999	0.7090%	$ 30,028	$ 18,728	1.1524%	$ 21,419	11,794	6.6358%	$ 28,264
101-6 Comm & Engagement	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
101-8 Mgmt Svcs	3,499	0.2067%	8,754	11,970	0.7365%	13,689	8,640	4.8612%	20,705
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
103-3 Comptroller	4,459	0.2635%	11,160	9,829	0.6048%	11,241	7,842	4.4122%	18,793
103-6 Purchasing	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
105-1 Comm Svcs Admin	11,025	0.6514%	27,589	17,207	1.0588%	19,679	10,836	6.0968%	25,968
105-31 Facility Operations	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
105304 Facilities Pres	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
105305 Energy	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
106-1 DA Criminal	57,946	3.4239%	145,012	113,676	6.9948%	130,007	-	0.0000%	-
106700 DA Civil	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
108100 IT Admin	12,859	0.7598%	32,180	19,660	1.2097%	22,484	15,685	8.8250%	37,589
108301 Telecomm	879	0.0519%	2,198	-	0.0000%	-	-	0.0000%	-
108300-900 IT Software & Services	13,501	0.7977%	33,785	16,853	1.0370%	19,274	-	0.0000%	-
108500 IT Enterprise Infra	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
109-0 Human Resources	6,759	0.3994%	16,916	10,549	0.6491%	12,064	6,643	3.7376%	15,920
113-0 Treasurer	4,368	0.2581%	10,931	9,630	0.5926%	11,014	7,683	4.3228%	18,412
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
Subtotal, Allocated Departments	127,294	7.5214%	318,553	228,102	14.0357%	260,871	69,123	38.89140%	165,651
Operating Departments									
100-0 County Commission	$ -	0.0000%	$ -	$ -	0.0000%	$ -	-	0.0000%	$ -
101-11 Admin Enforcement	-	0.0000%	-	-	0.0000%	-	-	0.0000%	
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
101-5 Emer Mgmnt Administration	10,416	0.6155%	26,068	62,066	3.8191%	70,983	-	0.0000%	-
102-0 Assessor	10,313	0.6094%	25,810	22,736	1.3990%	26,002	18,139	10.2057%	43,469
104-0 Clerk	4,172	0.2465%	10,440	6,510	0.4006%	7,446	4,100	2.3068%	9,825
105-2 Comm Svcs Proj & Prog	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
105-4 Comm Svcs Planning	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
105-5 Comm Svcs Engineering	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
106-2 CARES/SART	1,435	0.0848%	3,592	7,986	0.4914%	9,133	-	0.0000%	-
106-3 Family Support Enf	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
106-9 Drug Forfeitures	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
108-7 GIS Base Mapping	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
111-0 Recorder	8,435	0.4984%	21,109	13,164	0.8100%	15,055	8,290	4.6643%	19,867
112-0 Registrar of Voters	9,526	0.5628%	23,836	18,686	1.1498%	21,370	8,956	5.0390%	21,463
120-0 District Courts	114,229	6.7495%	285,861	157,293	9.6787%	179,890	-	0.0000%	-
124-0 Public Defender	13,195	0.7797%	33,023	21,558	1.3265%	24,655	-	0.0000%	-
125-1 Incline Justice Court	998	0.0590%	2,499	-	0.0000%	-	-	0.0000%	-
125-3 Reno Justice Court	28,450	1.6810%	71,195	31,059	1.9111%	35,520	-	0.0000%	-
125-4 Sparks Justice Court	4,628	0.2735%	11,584	16,544	1.0180%	18,921	-	0.0000%	-
125-7 Wadsworth Justice Court	3,358	0.1984%	8,403	-	0.0000%	-	-	0.0000%	-
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
127-0 Juvenile Services	53,676	3.1716%	134,327	78,212	4.8126%	89,448	-	0.0000%	-
128-0 Alternative Public Defender	3,803	0.2247%	9,517	6,214	0.3824%	7,107	-	0.0000%	-
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
130-0 Library	107,864	6.3734%	269,932	276,812	17.0330%	316,579	-	0.0000%	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

105-311 FACILITY OPERATIONS

ALLOCATION OF COSTS:	Facility Maint			Central Service Contracts			Admin Center		
	$ Maint Workorder	%	Allocated Costs	Contracts	%	Allocated Costs	Usable Sft.	%	Allocated Costs
140-1 Parks Administration	$ 1,743	0.1030%	$ 4,362	$ 6,380	0.3926%	$ 7,297	1,714	0.9644%	$ 4,108
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
140-3 Parks Recreation	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
140-4 Parks Operations	223,413	13.2009%	559,097	17,641	1.0855%	20,175	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
150-0 Sheriff	488,094	28.8402%	1,221,468	228,938	14.0872%	261,828	-	0.0000%	-
153-0 Medical Examiner	8,620	0.5094%	21,575	12,079	0.7433%	13,815	-	0.0000%	-
154-0 Alternative Sentencing	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
157100 Public Guardian	2,811	0.1661%	7,035	7,022	0.4321%	8,031	-	0.0000%	-
159100 Public Administrator	2,640	0.1560%	6,607	10,849	0.6676%	12,408	-	0.0000%	-
179100 Social Services Admin	1,772	0.1047%	4,434	2,894	0.1781%	3,310	-	0.0000%	-
179120 County Child Welfare	-	0.0000%	-	-	0.0000%	-	-	0.0000%	
179200 General Assistance	1,903	0.1124%	4,760	10,674	0.6568%	12,207	-	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
179-2 Homeless Services	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
179-3 Housing	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
179-4 Indigent Services	-	0.0000%	-	-	0.0000%	-	8,516	4.7914%	20,408
179-5 Behavioral Health Programs	-	0.0000%	-	-	0.0000%	-	-	0.0000%	
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
181-00 Community Support	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
182010 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
202-0 Public Health Administration	54,005	3.1910%	135,148	61,992	3.8145%	70,897	42,604	23.9707%	102,099
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
205-0 Animal Services	18,562	1.0968%	46,453	24,963	1.5360%	28,548	-	0.0000%	-
208-0 Enhanced 911	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
209-0 Regional Safety Training Center	16,766	0.9906%	41,955	1,262	0.0777%	1,444	-	0.0000%	-
210-0 Regional Communication Center	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
211-0 Truckee River Flood Mgmt	49	0.0029%	123	-	0.0000%	-	-	0.0000%	-
216-0 Roads	23,074	1.3634%	57,744	17,119	1.0534%	19,579	-	0.0000%	-
221-0 Indigent Assistance	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
225-0 Senior Center	39,124	2.3117%	97,907	65,391	4.0237%	74,785	-	0.0000%	-
228-0 Child Protective Services	139,933	8.2683%	350,187	119,992	7.3835%	137,231	-	0.0000%	-
230-0 Regional Permits System	-	0.0000%	-	-	0.0000%	-	-	0.0000%	
266-0 Truckee Remediation District	8	0.0005%	21	1,747	0.1075%	1,998	1,394	0.7843%	3,341
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	-	0.0000%	-	-	0.0000%	
270-6 Other Restricted Funds - May	9,051	0.5348%	22,650	962	0.0592%	1,100	-	0.0000%	
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
280-0 TMFPD General Fund	46,680	2.7582%	116,818	4,980	0.3065%	5,697	3,839	2.1600%	9,200
281-0 SFPD General Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
301-0 Debt Service	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
340-0 SAD Debt Service	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
402-0 Public Works Construction Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
404-0 Parks Construction Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
430-0 Regional Permits Capital	-	0.0000%	-	-	0.0000%	-	-	0.0000%	
480-0 TMFPD Const	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

105-311 FACILITY OPERATIONS

ALLOCATION OF COSTS:	Facility Maint			Central Service Contracts			Admin Center		
	$ Maint Workorder	%	Allocated Costs	Contracts	%	Allocated Costs	Usable Sft.	%	Allocated Costs
489-0 Capital Facilities Fund	$ -	0.0000%	$ -	$ -	0.0000%	$ -	-	0.0000%	$ -
520 Golf Course	17,141	1.0128%	42,895	-	0.0000%	-	-	0.0000%	-
560 Building and Safety Fund	5,036	0.2976%	12,604	7,860	0.4836%	8,988	4,950	2.7851%	11,863
566-0 Water Resources	9,105	0.5380%	22,786	4,923	0.3029%	5,630	3,100	1.7442%	7,429
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
618-0 Health Benefits	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
619-0 Risk Management	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
669-0 Equipment Services	51,431	3.0389%	128,706	-	0.0000%	-	-	0.0000%	-
711-0 TR Flood Investment	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
712-0 Nevada Works	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
713-0 RTC	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
714-0 WC School Dist Debt	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
715-0 Library Investment	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
718-0 Reno Tahoe Airport Auth	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
721-0 Public Guard Trust	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
722-0 Social Service Trust	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
730-0 Fish and Game	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
732-0 Range Improvement District	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
738-0 Courts Trust Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
750-0 OPEB Trust Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
753-0 Deferred Com Division	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
766-0 Western Reg Wtr Comm	508	0.0300%	1,271	792	0.0487%	905	499	0.2808%	1,196
798000 Treasury Unapportioned	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
Other	29,146	1.7222%	72,940	69,745	4.2917%	79,766	2,510	1.4119%	6,013
Total Allocations to Operating Depts:	1,565,114	92.4786%	3,916,742	1,397,046	85.9643%	1,597,748	108,611	61.1086%	260,281
Total Costs Allocated	$ 1,692,407	100.0000%	$ 4,235,295	1,625,148	100.0000%	$ 1,858,619	177,734	100.0000%	$ 425,932

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

105-311 FACILITY OPERATIONS

	Mills Lane JC			Facility Maint	Central Service Contracts	Admin Center	
	Usable Sft.	%	Allocated Costs	Allocated Costs	Allocated Costs	Allocated Costs	Total Allocated
Allocated Departments:							
101-1 County Manager	-	0.0000%	$ -	$ 30,028	$ 21,419	$ 28,264	$ 79,711
101-6 Comm & Engagement	-	0.0000%	-	-	-	-	-
101-8 Mgmt Svcs	-	0.0000%	-	8,754	13,689	20,705	43,148
101-9 Internal Audit	-	0.0000%	-	-	-	-	-
103-3 Comptroller	-	0.0000%	-	11,160	11,241	18,793	41,194
103-6 Purchasing	-	0.0000%	-	-	-	-	-
105-1 Comm Svcs Admin	-	0.0000%	-	27,589	19,679	25,968	73,236
105-31 Facility Operations	-	0.0000%	-	-	-	-	-
105304 Facilities Pres	-	0.0000%	-	-	-	-	-
105305 Energy	-	0.0000%	-	-	-	-	-
106-1 DA Criminal	84,963	40.6802%	405,075	145,012	130,007	-	680,094
106700 DA Civil	-	0.0000%	-	-	-	-	-
108100 IT Admin	-	0.0000%	-	32,180	22,484	37,589	92,253
108301 Telecomm	-	0.0000%	-	2,198	-	-	2,198
108300-900 IT Software & Services	-	0.0000%	-	33,785	19,274	-	53,059
108500 IT Enterprise Infra	-	0.0000%	-	-	-	-	-
108800 IT Infrastructure Pres	-	0.0000%	-	-	-	-	-
109-0 Human Resources	-	0.0000%	-	16,916	12,064	15,920	44,900
113-0 Treasurer	-	0.0000%	-	10,931	11,014	18,412	40,357
188-0 Fund Transfers	-	0.0000%	-	-	-	-	-
Subtotal, Allocated Departments	84,963	40.6802%	405,075	318,553	260,871	165,651	1,150,150
Operating Departments							
100-0 County Commission	-	0.0000%	$ -	$ -	$ -	$ -	$ -
101-11 Admin Enforcement	-	0.0000%	-	-	-	-	-
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	-	-	-
101-5 Emer Mgmnt Administration	-	0.0000%	-	26,068	70,983	-	97,051
102-0 Assessor	-	0.0000%	-	25,810	26,002	43,469	95,281
104-0 Clerk	-	0.0000%	-	10,440	7,446	9,825	27,711
105-2 Comm Svcs Proj & Prog	-	0.0000%	-	-	-	-	-
105-4 Comm Svcs Planning	-	0.0000%	-	-	-	-	-
105-5 Comm Svcs Engineering	-	0.0000%	-	-	-	-	-
106-2 CARES/SART	-	0.0000%	-	3,592	9,133	-	12,725
106-3 Family Support Enf	-	0.0000%	-	-	-	-	-
106-5 DA Grants	-	0.0000%	-	-	-	-	-
106710 DA CPS Integration	-	0.0000%	-	-	-	-	-
106-9 Drug Forfeitures	-	0.0000%	-	-	-	-	-
108-7 GIS Base Mapping	-	0.0000%	-	-	-	-	-
111-0 Recorder	-	0.0000%	-	21,109	15,055	19,867	56,031
112-0 Registrar of Voters	-	0.0000%	-	23,836	21,370	21,463	66,669
120-0 District Courts	39,674	18.9959%	189,152	285,861	179,890	-	654,903
124-0 Public Defender	-	0.0000%	-	33,023	24,655	-	57,678
125-1 Incline Justice Court	-	0.0000%	-	2,499	-	-	2,499
125-3 Reno Justice Court	32,773	15.6917%	156,251	71,195	35,520	-	262,966
125-4 Sparks Justice Court	-	0.0000%	-	11,584	18,921	-	30,505
125-7 Wadsworth Justice Court	-	0.0000%	-	8,403	-	-	8,403
126-0 Incline Constable	-	0.0000%	-	-	-	-	-
127-0 Juvenile Services	-	0.0000%	-	134,327	89,448	-	223,775
128-0 Alternative Public Defender	-	0.0000%	-	9,517	7,107	-	16,624
129-0 Conflict Counsel	-	0.0000%	-	-	-	-	-
130-0 Library	-	0.0000%	-	269,932	316,579	-	586,511

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

105-311 FACILITY OPERATIONS

	Mills Lane JC			Facility Maint	Central Service Contracts	Admin Center	
	Usable Sft.	%	Allocated Costs	Allocated Costs	Allocated Costs	Allocated Costs	Total Allocated
140-1 Parks Administration	-	0.0000%	$ -	$ 4,362	$ 7,297	$ 4,108	$ 15,767
140-2 Parks Planning & Develop	-	0.0000%	-	-	-	-	-
140-3 Parks Recreation	-	0.0000%	-	-	-	-	-
140-4 Parks Operations	-	0.0000%	-	559,097	20,175	-	579,272
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	-	-	-
150-0 Sheriff	8,249	3.9496%	39,329	1,221,468	261,828	-	1,522,625
153-0 Medical Examiner	-	0.0000%	-	21,575	13,815	-	35,390
154-0 Alternative Sentencing	-	0.0000%	-	-	-	-	-
157100 Public Guardian	-	0.0000%	-	7,035	8,031	-	15,066
159100 Public Administrator	-	0.0000%	-	6,607	12,408	-	19,015
179100 Social Services Admin	-	0.0000%	-	4,434	3,310	-	7,744
179120 County Child Welfare	-	0.0000%	-	-	-	-	-
179200 General Assistance	-	0.0000%	-	4,760	12,207	-	16,967
179250 Adult Comm Assis Center	-	0.0000%	-	-	-	-	-
179-2 Homeless Services	-	0.0000%	-	-	-	-	-
179-3 Housing	-	0.0000%	-	-	-	-	-
179-4 Indigent Services	-	0.0000%	-	-	-	20,408	20,408
179-5 Behavioral Health Programs	-	0.0000%	-	-	-	-	-
180-0 Intergovernmental	-	0.0000%	-	-	-	-	-
181-00 Community Support	-	0.0000%	-	-	-	-	-
182010 Accrued Benefits	-	0.0000%	-	-	-	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	-	-	-
189-0 Contingency	-	0.0000%	-	-	-	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	-	-	-
202-0 Public Health Administration	-	0.0000%	-	135,148	70,897	102,099	308,144
203-0 Stabilization Fund	-	0.0000%	-	-	-	-	-
204-0 Library Expansion	-	0.0000%	-	-	-	-	-
205-0 Animal Services	-	0.0000%	-	46,453	28,548	-	75,001
208-0 Enhanced 911	-	0.0000%	-	-	-	-	-
209-0 Regional Safety Training Center	-	0.0000%	-	41,955	1,444	-	43,399
210-0 Regional Communication Center	-	0.0000%	-	-	-	-	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-	123	-	-	123
216-0 Roads	-	0.0000%	-	57,744	19,579	-	77,323
221-0 Indigent Assistance	-	0.0000%	-	-	-	-	-
225-0 Senior Center	-	0.0000%	-	97,907	74,785	-	172,692
228-0 Child Protective Services	-	0.0000%	-	350,187	137,231	-	487,418
230-0 Regional Permits System	-	0.0000%	-	-	-	-	-
266-0 Truckee Remediation District	-	0.0000%	-	21	1,998	3,341	5,360
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	-	-	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	-	-	-	-
270-6 Other Restricted Funds - May	-	0.0000%	-	22,650	1,100	-	23,750
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	-	-	-
280-0 TMFPD General Fund	-	0.0000%	-	116,818	5,697	9,200	131,715
281-0 SFPD General Fund	-	0.0000%	-	-	-	-	-
301-0 Debt Service	-	0.0000%	-	-	-	-	-
340-0 SAD Debt Service	-	0.0000%	-	-	-	-	-
402-0 Public Works Construction Fund	-	0.0000%	-	-	-	-	-
404-0 Parks Construction Fund	-	0.0000%	-	-	-	-	-
430-0 Regional Permits Capital	-	0.0000%	-	-	-	-	-
480-0 TMFPD Const	-	0.0000%	-	-	-	-	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

105-311 FACILITY OPERATIONS

	Mills Lane JC			Facility Maint	Contracts	Admin Center	
	Usable Sft.	%	Allocated Costs	Allocated Costs	Allocated Costs	Allocated Costs	Total Allocated
489-0 Capital Facilities Fund	-	0.0000%	$ -	$ -	$ -	$ -	$ -
520 Golf Course	-	0.0000%	-	42,895	-	-	42,895
560 Building and Safety Fund	-	0.0000%	-	12,604	8,988	11,863	33,455
566-0 Water Resources	-	0.0000%	-	22,786	5,630	7,429	35,845
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	-	-	-
618-0 Health Benefits	-	0.0000%	-	-	-	-	-
619-0 Risk Management	-	0.0000%	-	-	-	-	-
669-0 Equipment Services	-	0.0000%	-	128,706	-	-	128,706
711-0 TR Flood Investment	-	0.0000%	-	-	-	-	-
712-0 Nevada Works	-	0.0000%	-	-	-	-	-
713-0 RTC	-	0.0000%	-	-	-	-	-
714-0 WC School Dist Debt	-	0.0000%	-	-	-	-	-
715-0 Library Investment	-	0.0000%	-	-	-	-	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	-	-	-
718-0 Reno Tahoe Airport Auth	-	0.0000%	-	-	-	-	-
721-0 Public Guard Trust	-	0.0000%	-	-	-	-	-
722-0 Social Service Trust	-	0.0000%	-	-	-	-	-
730-0 Fish and Game	-	0.0000%	-	-	-	-	-
732-0 Range Improvement District	-	0.0000%	-	-	-	-	-
738-0 Courts Trust Fund	-	0.0000%	-	-	-	-	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	-	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	-	-	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	-	-	-
750-0 OPEB Trust Fund	-	0.0000%	-	-	-	-	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	-	-	-
753-0 Deferred Com Division	-	0.0000%	-	-	-	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	-	-	-
756-0 Tank Farm	-	0.0000%	-	-	-	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	1,271	905	1,196	3,372
798000 Treasury Unapportioned	-	0.0000%	-	-	-	-	-
990055 May Building Trust	-	0.0000%	-	-	-	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	-	-	-
992010 Senior Services Fund	-	0.0000%	-	-	-	-	-
994000 TRPA Permits	-	0.0000%	-	-	-	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	-	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	-	-	-
998000 Financial Assurances	-	0.0000%	-	-	-	-	-
Other	43,197	20.6826%	140,025	72,940	79,766	6,013	298,744
Total Allocations to Operating Depts:	123,893	59.3198%	524,757	3,916,742	1,597,748	260,281	6,299,528
Total Costs Allocated	208,856	100.0000%	$ 929,832	$ 4,235,295	$ 1,858,619	$ 425,932	$ 7,449,678

105304 PHYSICAL PLANT INFRASTRUCTURE

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

Washoe County provides this Cost Center within the Community Services Department to support major preventative maintenance activities at various county facilities, based on need. While a portion of the expenditures from this account result in additions to value or life of facilities, and are capitalized, the balance is expensed as a non-capitalized cost. Facility Operations tracks and identifies the specific building or Department that improvements were completed on. Any costs not specifically identified were placed into the "Other" operating category.

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Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

105304 PHYSICAL PLANT INFRASTRUCTURE

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services		Building Repairs	Direct Costs	
Department Expenditures					
Salaries	$ -	$ -	$ -	$ -	$ -
Salary %	100.0000%	0.0000%	100.0000%		
Benefits	-	-	-	-	-
	-	-	-	-	-
Services & Supplies	672,372	-	672,372	-	-
Professional Svcs	2,900	-	2,900	-	-
Repairs & Maintenance	-	-	-	-	-
Repairs & Maintenance-Direct Cost	-	-	-	-	-
Service Contracts	-	-	-	-	-
Capital Outlay	97,905	-	97,905	-	-
Building /Road/Repairs (non-capital)	-	-	-	-	-
Departmental Expenditures Total	773,176	-	773,176	-	-
A-87 Adjustments:					
Non-Allowable Capital	(97,905)	-	(97,905)	-	-
Professional Services	-	-	(2,900)	2,900	-
Contract/Temp Services	-	-	(419)	419	-
Svcs Contract - Facility Dude Tnfr to 105311	(10,200)	-	(10,200)	-	-
Repairs & Maintenance-Direct Cost	-	-	-	-	-
Add Depreciation, Equipment	-		-	-	-
A-87 Allowable Costs	665,072	-	661,753	3,319	-
Allocated Costs:					
101-1 County Manager	-	-	-	-	-
101-6 Comm & Engagement	-	-	-	-	-
101-8 Mgmt Svcs	-	-	-	-	-
101-9 Internal Audit	-	-	-	-	-
103-3 Comptroller	-	-	-	-	-
103-6 Purchasing	4,999	-	4,999	-	-
105-1 Comm Svcs Admin	-	-	-	-	-
105-31 Facility Operations	-	-	-	-	-
105304 Facilities Pres	-	-	-	-	-
105305 Energy	-	-	-	-	-
106-1 DA Criminal	-	-	-	-	-
106700 DA Civil	-	-	-	-	-
108100 IT Admin	-	-	-	-	-
108301 Telecomm	44	-	44	-	-
108300-900 IT Software & Services	-	-	-	-	-
108500 IT Enterprise Infra	-	-	-	-	-
108800 IT Infrastructure Pres	-	-	-	-	-
109-0 Human Resources	-	-	-	-	-
113-0 Treasurer	-	-	-	-	-
188-0 Fund Transfers	-		-	-	-
Total A-87 Costs	670,115	-	666,796	3,319	-
Unallowable Costs	-	-	-	-	-
Total Costs by Function	670,115	-	666,796	3,319	-
Total Allocated Costs	$ 670,115	$ -	$ 666,796	$ 3,319	$ -

County of Washoe, Nevada
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Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

105304 PHYSICAL PLANT INFRASTRUCTURE

ALLOCATION OF COSTS:	Building Repairs				
	Work Orders	%	Allocated Costs		
Allocated Departments:					
101-1 County Manager	$ 616	0.0924%	$ 616		
101-6 Comm & Engagement	-	0.0000%	-		
101-8 Mgmt Svcs	452	0.0677%	451		
101-9 Internal Audit	-	0.0000%	-		
103-3 Comptroller	407	0.0610%	407		
103-6 Purchasing	-	0.0000%	-		
105-1 Comm Svcs Admin	566	0.0849%	566		
105-31 Facility Operations	6,209	0.9304%	6,204		
105304 Facilities Pres	-	0.0000%	-		
105305 Energy	-	0.0000%	-		
106-1 DA Criminal	471	0.0706%	471		
106700 DA Civil	-	0.0000%	-		
108100 IT Admin	820	0.1228%	819		
108301 Telecomm	-	0.0000%	-		
108300-900 IT Software & Services	20,534	3.0770%	20,517		
108500 IT Enterprise Infra	-	0.0000%	-		
108800 IT Infrastructure Pres	-	0.0000%	-		
109-0 Human Resources	347	0.0520%	347		
113-0 Treasurer	437	0.0655%	437		
188-0 Fund Transfers	-	0.0000%	-		
Subtotal, Allocated Departments	30,860	4.6243%	30,835	-	-
Operating Departments					
100-0 County Commission	$ -	0.0000%	$ -		
101-11 Admin Enforcement	-	0.0000%	-		
101-3 Grants Division - Co Mgr.	-	0.0000%	-		
101-5 Emer Mgmnt Administration	-	0.0000%	-		
102-0 Assessor	1,241	0.1860%	1,240		
104-0 Clerk	214	0.0321%	214		
105-2 Comm Svcs Proj & Prog	-	0.0000%	-		
105-4 Comm Svcs Planning	-	0.0000%	-		
105-5 Comm Svcs Engineering	-	0.0000%	-		
106-2 CARES/SART	-	0.0000%	-		
106-3 Family Support Enf	-	0.0000%	-		
106-5 DA Grants	-	0.0000%	-		
106710 DA CPS Integration	-	0.0000%	-		
106-9 Drug Forfeitures	-	0.0000%	-		
108-7 GIS Base Mapping	-	0.0000%	-		
111-0 Recorder	433	0.0649%	433		
112-0 Registrar of Voters	468	0.0701%	467		
120-0 District Courts	79,654	11.9363%	79,591		
124-0 Public Defender	1,519	0.2276%	1,518		
125-1 Incline Justice Court	-	0.0000%	-		
125-3 Reno Justice Court	17,565	2.6322%	17,551		
125-4 Sparks Justice Court	-	0.0000%	-		
125-7 Wadsworth Justice Court	-	0.0000%	-		
126-0 Incline Constable	-	0.0000%	-		
127-0 Juvenile Services	-	0.0000%	-		
128-0 Alternative Public Defender	438	0.0656%	437		
129-0 Conflict Counsel	-	0.0000%	-		
130-0 Library	94,921	14.2240%	94,845		

County of Washoe, Nevada
County Wide Cost Allocation Plan
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Fixed for the Fiscal Year ending June 30, 2018

105304 PHYSICAL PLANT INFRASTRUCTURE

ALLOCATION OF COSTS:

	Building Repairs		
	Work Orders	%	Allocated Costs
140-1 Parks Administration	$ 59,728	8.9503%	$ 59,680
140-2 Parks Planning & Develop	-	0.0000%	-
140-3 Parks Recreation	-	0.0000%	-
140-4 Parks Operations	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	199,186	29.8483%	201,927
153-0 Medical Examiner	-	0.0000%	-
154-0 Alternative Sentencing	-	0.0000%	-
157100 Public Guardian	-	0.0000%	-
159100 Public Administrator	-	0.0000%	-
179100 Social Services Admin	5,124	0.7678%	5,120
179120 County Child Welfare	-	0.0000%	-
179200 General Assistance	445	0.0667%	445
179250 Adult Comm Assis Center	-	0.0000%	-
179-2 Homeless Services	-	0.0000%	-
179-3 Housing	-	0.0000%	-
179-4 Indigent Services	-	0.0000%	-
179-5 Behavioral Health Programs	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-
181-00 Community Support	-	0.0000%	-
182010 Accrued Benefits	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
189-0 Contingency	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-
202-0 Public Health Administration	2,227	0.3337%	2,225
203-0 Stabilization Fund	-	0.0000%	-
204-0 Library Expansion	-	0.0000%	-
205-0 Animal Services	-	0.0000%	-
208-0 Enhanced 911	-	0.0000%	-
209-0 Regional Safety Training Center	96,915	14.5228%	96,837
210-0 Regional Communication Center	-	0.0000%	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-
216-0 Roads	51,752	7.7551%	51,711
221-0 Indigent Assistance	-	0.0000%	-
225-0 Senior Center	9,982	1.4958%	9,974
228-0 Child Protective Services	13,821	2.0711%	13,810
230-0 Regional Permits System	-	0.0000%	-
266-0 Truckee Remediation District	73	0.0109%	73
270-2 Other Restricted Funds-Baseball	-	0.0000%	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-
270-6 Other Restricted Funds - May	-	0.0000%	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-
280-0 TMFPD General Fund	184	0.0276%	184
281-0 SFPD General Fund	-	0.0000%	-
301-0 Debt Service	-	0.0000%	-
340-0 SAD Debt Service	-	0.0000%	-
402-0 Public Works Construction Fund	-	0.0000%	-
404-0 Parks Construction Fund	-	0.0000%	-
430-0 Regional Permits Capital	-	0.0000%	-
480-0 TMFPD Const	-	0.0000%	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
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Fixed for the Fiscal Year ending June 30, 2018

105304 PHYSICAL PLANT INFRASTRUCTURE

ALLOCATION OF COSTS:

	Building Repairs				
	Work Orders	%	Allocated Costs		
489-0 Capital Facilities Fund	$ -	0.0000%	$ -		
520 Golf Course	-	0.0000%	-		
560 Building and Safety Fund	259	0.0388%	259		
566-0 Water Resources	162	0.0243%	162		
568-0 So.Truckee Meadows GID	-	0.0000%	-		
618-0 Health Benefits	-	0.0000%	-		
619-0 Risk Management	-	0.0000%	-		
669-0 Equipment Services	-	0.0000%	-		
711-0 TR Flood Investment	-	0.0000%	-		
712-0 Nevada Works	-	0.0000%	-		
713-0 RTC	-	0.0000%	-		
714-0 WC School Dist Debt	-	0.0000%	-		
715-0 Library Investment	-	0.0000%	-		
716-0 TWRQSA Joint Venture	-	0.0000%	-		
718-0 Reno Tahoe Airport Auth	-	0.0000%	-		
721-0 Public Guard Trust	-	0.0000%	-		
722-0 Social Service Trust	-	0.0000%	-		
730-0 Fish and Game	-	0.0000%	-		
732-0 Range Improvement District	-	0.0000%	-		
738-0 Court Trust Fund	-	0.0000%	-		
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-		
740-0 Railroad Grd Sep Pro	-	0.0000%	-		
742-0 Southwest Point/Arrowhead	-	0.0000%	-		
750-0 OPEB Trust Fund	-	0.0000%	-		
752-0 Agency Tax Settlement	-	0.0000%	-		
753-0 Deferred Com Division	-	0.0000%	-		
754-0 Tahoe Regional Planning	-	0.0000%	-		
756-0 Tank Farm	-	0.0000%	-		
766-0 Western Reg Wtr Comm	26	0.0039%	26		
798000 Treasury Unapportioned	-	0.0000%	-		
990055 May Building Trust	-	0.0000%	-		
990221 Verdi Tv Admin	-	0.0000%	-		
992010 Senior Services Fund	-	0.0000%	-		
994000 TRPA Permits	-	0.0000%	-		
994002 AT&T Cell Tower	-	0.0000%	-		
994003 Ubiquitel Cell Tower	-	0.0000%	-		
998000 Financial Assurances	-	0.0000%	-		
Other	131	0.0198%	549		
Total Allocations to Operating Depts:	636,468	95.3757%	639,278	-	-
Total Costs Allocated	$ 667,328	100.0000%	$ 670,113	$ -	$ -

105305 FACILITIES ENERGY & UTILITIES

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

Washoe County uses a single account to pay all County utility bills. These costs are now recorded in Cost Center 105305 under the Community Services Department in FY 2016. This facilitates tracking County-wide costs for utilities. B3405These costs are a necessary component of space and operating costs for all County operations. Costs are allocated based on utility utilization reports prepared by the Facilities Management unit, which do not agree exactly with amounts paid due to difference in timing of billings and payments. Costs for Departments that share the County Administrative Complex and other shared locations are distributed based upon their respective square footage utilization of the facility.

As noted in the Schedule of Allocated Costs Section, the County will begin direct costing Utility costs in FY2017. The costs identified in FY2016 will be reconciled against the FY14 Utility costs that were used in the FY16 period. This amount will be used in the roll-forward adjustment for FY16. The actual FY16 Utility costs will then be adjusted out of the Final allocated amount to be used in the FY18 period to not duplicate costs.

County of Washoe, Nevada
County Wide Cost Allocation Plan
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105305 FACILITIES ENERGY & UTILITIES

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	General Admin	Utilities Costs	Direct Charge /Credit		
Department Expenditures						
Salaries	$ -	$ -	$ -	$ -	$ -	
Salary %	100.0000%	0.0000%	100.0000%			
Benefits	-	-	-	-	-	
	-	-	-	-	-	
Subrecipient Payment	2,950		-	2,950		Other
Other Expenses	18,019		9,358	8,661		Other
Combined Utilities	344		-	344		Other
Utilities	3,183,219		3,183,219	-		
Departmental Expenditures Total	3,204,532	-	3,192,577	11,954	-	
A-87 Adjustments:						
Miscellaneous Revenue	(10,401)	-	(10,401)	-	-	
Less: Other Expense	(6,496)	-	(6,496)	-	-	
A-87 Allowable Costs	3,187,634	-	3,175,680	11,954	-	
Allocated Costs:						
101-1 County Manager	-	-	-	-	-	
101-6 Comm & Engagement	-	-	-	-	-	
101-8 Mgmt Svcs	-	-	-	-	-	
101-9 Internal Audit	-	-	-	-	-	
103-3 Comptroller	21,001	-	21,001	-	-	
103-6 Purchasing	80	-	80	-	-	
105-1 Comm Svcs Admin	-	-	-	-	-	
105-31 Facility Operations	-	-	-	-	-	
105304 Facilities Pres	-	-	-	-	-	
105305 Energy	-	-	-	-	-	
106-1 DA Criminal	-	-	-	-	-	
106700 DA Civil	-	-	-	-	-	
108100 IT Admin	-	-	-	-	-	
108301 Telecomm	-	-	-	-	-	
108300-900 IT Software & Services	-	-	-	-	-	
108500 IT Enterprise Infra	-	-	-	-	-	
108800 IT Infrastructure Pres	-	-	-	-	-	
109-0 Human Resources	-	-	-	-	-	
113-0 Treasurer	4,089	-	4,089	-	-	
188-0 Fund Transfers	-	-	-	-	-	
Total A-87 Costs	3,212,804	-	3,200,850	11,954	-	
Distribute General Administration		-	-	-	-	
Total Costs by Function	3,212,804	-	3,200,850	11,954	-	
Total Allocated Costs	$ 3,212,804	$ -	$ 3,200,850	$ 11,954	$ -	

County of Washoe, Nevada
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105305 FACILITIES ENERGY & UTILITIES

ALLOCATION OF COSTS:

	Utilities Costs					
	FY16 Utility Costs	%	Allocated Costs			
Allocated Departments:						
101-1 County Manager	$ 10,355	0.3377%	$ 10,809			
101-6 Comm & Engagement	-	0.0000%	-			
101-8 Mgmt Svcs	10,905	0.3557%	11,385			
101-9 Internal Audit	-	0.0000%	-			
103-3 Comptroller	11,861	0.3869%	12,384			
103-6 Purchasing	-	0.0000%	-			
105-1 Comm Svcs Admin	9,514	0.3103%	9,932			
105-31 Facility Operations	67,687	2.2077%	70,665			
105304 Facilities Pres	-	0.0000%	-			
105305 Energy	-	0.0000%	-			
106-1 DA Criminal	-	0.0000%	-			
106700 DA Civil	-	0.0000%	-			
108100 IT Admin	110,904	3.6173%	115,784			
108301 Telecomm	-	0.0000%	-			
108300-900 IT Software & Services	-	0.0000%	-			
108500 IT Enterprise Infra	5,957	0.1943%	6,219			
108800 IT Infrastructure Pres	-	0.0000%	-			
109-0 Human Resources	5,832	0.1902%	6,088			
113-0 Treasurer	11,621	0.3790%	12,131			
188-0 Fund Transfers	-	0.0000%	-			
Subtotal, Allocated Departments	244,636	7.9791%	255,397	-	-	
Operating Departments						
100-0 County Commission	$ -	0.0000%	$ -			
101-11 Admin Enforcement	-	0.0000%	-			
101-3 Grants Division - Co Mgr.	-	0.0000%	-			
101-5 Emer Mgmnt Administration	2,667	0.0870%	2,785			
102-0 Assessor	27,435	0.8948%	28,641			
104-0 Clerk	3,600	0.1174%	3,758			
105-2 Comm Svcs Proj & Prog	-	0.0000%	-			
105-4 Comm Svcs Planning	-	0.0000%	-			
105-5 Comm Svcs Engineering	-	0.0000%	-			
106-2 CARES/SART	-	0.0000%	-			
106-3 Family Support Enf	-	0.0000%	-			
106-5 DA Grants	-	0.0000%	-			
106710 DA CPS Integration	-	0.0000%	-			
106-9 Drug Forfeitures	-	0.0000%	-			
108-7 GIS Base Mapping	-	0.0000%	-			
111-0 Recorder	7,278	0.2374%	7,599			
112-0 Registrar of Voters	15,678	0.5114%	16,369			
120-0 District Courts	229,071	7.4714%	239,148			
124-0 Public Defender	22,866	0.7458%	23,872			
125-1 Incline Justice Court	6,209	0.2025%	6,482			
125-3 Reno Justice Court	-	0.0000%	-			
125-4 Sparks Justice Court	24,182	0.7887%	25,245			
125-7 Wadsworth Justice Court	2,288	0.0746%	2,388			
126-0 Incline Constable	-	0.0000%	-			
127-0 Juvenile Services	164,874	5.3776%	172,129			
128-0 Alternative Public Defender	6,591	0.2150%	6,882			
129-0 Conflict Counsel	-	0.0000%	-			
130-0 Library	187,006	6.0994%	195,233			

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105305 FACILITIES ENERGY & UTILITIES

ALLOCATION OF COSTS:

	Utilities Costs		
	FY16 Utility Costs	%	Allocated Costs
140-1 Parks Administration	$ 644,172	21.0104%	$ 672,511
140-2 Parks Planning & Develop	-	0.0000%	-
140-3 Parks Recreation	-	0.0000%	-
140-4 Parks Operations	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	856,983	27.9515%	894,686
153-0 Medical Examiner	39,939	1.3027%	41,697
154-0 Alternative Sentencing	-	0.0000%	-
157100 Public Guardian	6,125	0.1998%	6,395
159100 Public Administrator	8,010	0.2613%	8,364
179100 Social Services Admin	3,070	0.1001%	3,204
179120 County Child Welfare	-	0.0000%	-
179200 General Assistance	12,880	0.4201%	13,447
179250 Adult Comm Assis Center	-	0.0000%	-
179-2 Homeless Services	-	0.0000%	-
179-3 Housing	-	0.0000%	-
179-4 Indigent Services	-	0.0000%	-
179-5 Behavioral Health Programs	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-
181-00 Community Support	-	0.0000%	-
182010 Accrued Benefits	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
189-0 Contingency	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-
202-0 Public Health Administration	87,074	2.8400%	90,904
203-0 Stabilization Fund	-	0.0000%	-
204-0 Library Expansion	-	0.0000%	-
205-0 Animal Services	-	0.0000%	-
208-0 Enhanced 911	-	0.0000%	-
209-0 Regional Safety Training Center	-	0.0000%	-
210-0 Regional Communication Center	-	0.0000%	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-
216-0 Roads	237,625	7.7504%	248,079
221-0 Indigent Assistance	-	0.0000%	-
225-0 Senior Center	63,741	2.0790%	66,546
228-0 Child Protective Services	126,887	4.1386%	132,470
230-0 Regional Permits System	-	0.0000%	-
266-0 Truckee Remediation District	2,108	0.0688%	2,202
270-2 Other Restricted Funds-Baseball	-	0.0000%	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-
270-6 Other Restricted Funds - May	-	0.0000%	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-
280-0 TMFPD General Fund	5,806	0.1894%	6,062
281-0 SFPD General Fund	-	0.0000%	-
301-0 Debt Service	-	0.0000%	-
340-0 SAD Debt Service	-	0.0000%	-
402-0 Public Works Construction Fund	-	0.0000%	-
404-0 Parks Construction Fund	-	0.0000%	-
430-0 Regional Permits Capital	-	0.0000%	-
480-0 TMFPD Const	-	0.0000%	-

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105305 FACILITIES ENERGY & UTILITIES

ALLOCATION OF COSTS:

	Utilities Costs				
	FY16 Utility Costs	%	Allocated Costs		
489-0 Capital Facilities Fund	$ -	0.0000%	$ -		
520 Golf Course	-	0.0000%	-		
560 Building and Safety Fund	4,346	0.1417%	4,536		
566-0 Water Resources	2,722	0.0888%	2,842		
568-0 So.Truckee Meadows GID	-	0.0000%	-		
618-0 Health Benefits	-	0.0000%	-		
619-0 Risk Management	-	0.0000%	-		
669-0 Equipment Services	11,662	0.3804%	12,176		
711-0 TR Flood Investment	-	0.0000%	-		
712-0 Nevada Works	-	0.0000%	-		
713-0 RTC	-	0.0000%	-		
714-0 WC School Dist Debt	-	0.0000%	-		
715-0 Library Investment	-	0.0000%	-		
716-0 TWRQSA Joint Venture	-	0.0000%	-		
718-0 Reno Tahoe Airport Auth	-	0.0000%	-		
721-0 Public Guard Trust	-	0.0000%	-		
722-0 Social Service Trust	-	0.0000%	-		
730-0 Fish and Game	-	0.0000%	-		
732-0 Range Improvement District	-	0.0000%	-		
738-0 Court Trust Fund	-	0.0000%	-		
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-		
740-0 Railroad Grd Sep Pro	-	0.0000%	-		
742-0 Southwest Point/Arrowhead	-	0.0000%	-		
750-0 OPEB Trust Fund	-	0.0000%	-		
752-0 Agency Tax Settlement	-	0.0000%	-		
753-0 Deferred Com Division	-	0.0000%	-		
754-0 Tahoe Regional Planning	-	0.0000%	-		
756-0 Tank Farm	-	0.0000%	-		
766-0 Western Reg Wtr Comm	438	0.0143%	458		
798000 Treasury Unapportioned	-	0.0000%	-		
990055 May Building Trust	-	0.0000%	-		
990221 Verdi Tv Admin	-	0.0000%	-		
992010 Senior Services Fund	-	0.0000%	-		
994000 TRPA Permits	-	0.0000%	-		
994002 AT&T Cell Tower	-	0.0000%	-		
994003 Ubiquitel Cell Tower	-	0.0000%	-		
998000 Financial Assurances	-	0.0000%	-		
Other	7,994	0.2606%	20,298		
Total Allocations to Operating Depts:	2,821,327	92.0209%	2,957,408	-	-
Total Costs Allocated	$ 3,065,963	100.0000%	$ 3,212,805	$ -	$ -

106-1 DISTRICT ATTORNEY

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The District Attorney (DA) of Washoe County provides legal services to County Departments, in addition to serving as the chief criminal prosecutor for the County. The Criminal Division budget for the DA includes the salary of the District Attorney, who serves as chief legal officer and whose costs are not allocated. This budget also includes Department administrative and support staff who are responsible for providing budgetary, financial, clerical, supervisory, and information technology services to the entire DA's office. These administrative costs are allocated to all DA budget accounts based on the FY 2016 FTEs in each. Costs of the criminal prosecution activities comprising the majority of costs in this budget unit are not allocated. Costs that are only identified to the DA's Office but are for total agency operations are placed within the Department administrative costs and allocated across all Divisions of the Department based upon FTEs.

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

106-1 DISTRICT ATTORNEY

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services		Dept Admin	DA Criminal	Chief Legal Off
Department Expenditures					
Salaries	$ 8,793,556	$ -	$ 508,521	$ 8,119,463	$ 165,573
Salary %	100.0000%	0.0000%	5.7829%	92.3342%	1.8829%
Benefits	3,871,076	-	234,694	$ 3,574,451	61,931
	12,664,632	-	743,215	11,693,914	227,504
Services & Supplies	422,641		24,441	390,242	7,958
Professional Svcs/Legal	120,798		-	120,798	-
Software Maintenance	36,464		-	36,464	
Seminars & Meetings	11,661		-	11,661	-
Legal Defense	-		-	-	-
Small Differences	240		-	240	-
Safety Expense	9,232		-	9,232	-
Court Reporter	36,112		-	36,112	-
Investigation Costs	68,098		-	68,098	-
Sexual Assault Victim	-		-	-	-
Witness Fees	51,625		-	51,625	-
Interpreters	7,444		-	7,304	140
Travel	27,475		-	27,475	-
Equipment - Non Capital	37,271		-	37,271	-
Capital Equipment	-		-	-	-
Departmental Expenditures Total	13,493,692	-	767,656	12,490,434	235,602
A-87 Adjustments:					
Unallowable Non-Admin Revenue	(95)		(5)	(90)	-
Unallowable Professional Svcs	(120,798)		-	(120,798)	-
Unallowable Software Maint	-		-	-	-
Unallowable Legal Defense	-		-	-	-
Unallowable Expert Witness	(51,625)			(51,625)	-
Add: Depreciation Expense	60,684		3,509	56,032	1,143
Unallowable Investigation Costs	(68,098)			(68,098)	-
Capital Equipment	-		-	-	-
A-87 Allowable Costs	13,313,760	-	771,160	12,305,856	236,745
Allocated Costs:					
101-1 County Manager	29,426		1,702	27,170	554
101-6 Comm & Engagement	33,882		1,959	31,285	638
101-8 Mgmt Svcs	30,737		1,777	28,381	579
101-9 Internal Audit	2,749		159	2,538	52
103-3 Comptroller	24,055		1,391	22,211	453
103-6 Purchasing	3,889		225	3,591	73
105-1 Comm Svcs Admin	-		-	-	-
105-31 Facility Operations	680,094		680,094	-	-
105304 Facilities Pres	471		27	435	9
105305 Energy	-		-	-	-
106-1 DA Criminal	2,156,340		-	1,991,039	165,301
106700 DA Civil	521,294		-	521,294	-
108100 IT Admin	-		-	-	-
108301 Telecomm	10,790		624	9,963	203
108300-900 IT Software & Services	567,231		567,231	-	-
108500 IT Enterprise Infra	333,158		333,158	-	-
108800 IT Infrastructure Pres	-		-	-	-
109-0 Human Resources	119,972		119,972	-	-
113-0 Treasurer	6,865		397	6,339	129
188-0 Fund Transfers	903,006		903,006	-	-
Total A-87 Costs	18,737,719	-	3,382,882	14,950,102	404,736
Distribute General Administration		-	-	-	-
Total Costs by Function	18,737,719	-	3,382,882	14,950,102	404,736
Unallowable Costs	(15,354,837)	-	-	(14,950,102)	(404,736)
Total Allocated Costs	$ 3,382,882	$ -	$ 3,382,882	$ -	$ -

Reconciliation to SAP
106-0 General Funds Only

		Total
Central Service Cost Centers:		
106-1 DA Crim & Admin		13,493,692
106-7 Civil Division	$	3,541,389
		17,035,081
Non-Central Service Cost Centers:		
106-2 Cares/SART		281,227
106-3 Family Support		1,134,881
106-5 Grants		-
106-9 Drug Forfeitures		83,574
Total	$	18,534,763

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106-1 DISTRICT ATTORNEY

ALLOCATION OF COSTS:	Dept Admin				
	FTEs	%	Allocated Costs		
Allocated Departments:					
101-1 County Manager	-	0.0000%	$ -		
101-6 Comm & Engagement	-	0.0000%	-		
101-8 Mgmt Svcs	-	0.0000%	-		
101-9 Internal Audit	-	0.0000%	-		
103-3 Comptroller	-	0.0000%	-		
103-6 Purchasing	-	0.0000%	-		
105-1 Comm Svcs Admin	-	0.0000%	-		
105-31 Facility Operations	-	0.0000%	-		
105304 Facilities Pres	-	0.0000%	-		
105305 Energy	-	0.0000%	-		
106-1 DA Criminal	109	63.7427%	2,156,340		
106700 DA Civil	24	14.0351%	474,791		
108100 IT Admin	-	0.0000%	-		
108301 Telecomm	-	0.0000%	-		
108300-900 IT Software & Services	-	0.0000%	-		
108500 IT Enterprise Infra	-	0.0000%	-		
108800 IT Infrastructure Pres	-	0.0000%	-		
109-0 Human Resources	-	0.0000%	-		
113-0 Treasurer	-	0.0000%	-		
188-0 Fund Transfers	-	0.0000%	-		
Subtotal, Allocated Departments	133	77.7778%	2,631,131	-	-
Operating Departments					
100-0 County Commission	-	0.0000%	$ -		
101-11 Admin Enforcement	-	0.0000%	-		
101-3 Grants Division - Co Mgr.	-	0.0000%	-		
101-5 Emer Mgmnt Administration	-	0.0000%	-		
102-0 Assessor	-	0.0000%	-		
104-0 Clerk	-	0.0000%	-		
105-2 Comm Svcs Proj & Prog	-	0.0000%	-		
105-4 Comm Svcs Planning	-	0.0000%	-		
105-5 Comm Svcs Engineering	-	0.0000%	-		
106-2 CARES/SART	-	0.0000%	-		
106-3 Family Support Enf	37	21.6374%	731,968		
106-5 DA Grants	-	0.0000%	-		
106710 DA CPS Integration	-	0.0000%	-		
106-9 Drug Forfeitures	1	0.5848%	19,783		
108-7 GIS Base Mapping	-	0.0000%	-		
111-0 Recorder	-	0.0000%	-		
112-0 Registrar of Voters	-	0.0000%	-		
120-0 District Courts	-	0.0000%	-		
124-0 Public Defender	-	0.0000%	-		
125-1 Incline Justice Court	-	0.0000%	-		
125-3 Reno Justice Court	-	0.0000%	-		
125-4 Sparks Justice Court	-	0.0000%	-		
125-7 Wadsworth Justice Court	-	0.0000%	-		
126-0 Incline Constable	-	0.0000%	-		
127-0 Juvenile Services	-	0.0000%	-		
128-0 Alternative Public Defender	-	0.0000%	-		
129-0 Conflict Counsel	-	0.0000%	-		
130-0 Library	-	0.0000%	-		

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
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106-1 DISTRICT ATTORNEY

ALLOCATION OF COSTS:	Dept Admin		
	FTEs	%	Allocated Costs
140-1 Parks Administration	-	0.0000%	$ -
140-2 Parks Planning & Develop	-	0.0000%	-
140-3 Parks Recreation	-	0.0000%	-
140-4 Parks Operations	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	-	0.0000%	-
153-0 Medical Examiner	-	0.0000%	-
154-0 Alternative Sentencing	-	0.0000%	-
157100 Public Guardian	-	0.0000%	-
159100 Public Administrator	-	0.0000%	-
179100 Social Services Admin	-	0.0000%	-
179120 County Child Welfare	-	0.0000%	-
179200 General Assistance	-	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-
179-2 Homeless Services	-	0.0000%	-
179-3 Housing	-	0.0000%	-
179-4 Indigent Services	-	0.0000%	-
179-5 Behavioral Health Programs	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-
181-00 Community Support	-	0.0000%	-
182010 Accrued Benefits	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
189-0 Contingency	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-
202-0 Public Health Administration	-	0.0000%	-
203-0 Stabilization Fund	-	0.0000%	-
204-0 Library Expansion	-	0.0000%	-
205-0 Animal Services	-	0.0000%	-
208-0 Enhanced 911	-	0.0000%	-
209-0 Regional Safety Training Center	-	0.0000%	-
210-0 Regional Communication Center	-	0.0000%	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-
216-0 Roads	-	0.0000%	-
221-0 Indigent Assistance	-	0.0000%	-
225-0 Senior Center	-	0.0000%	-
228-0 Child Protective Services	-	0.0000%	-
230-0 Regional Permits System	-	0.0000%	-
266-0 Truckee Remediation District	-	0.0000%	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-
270-6 Other Restricted Funds- May	-	0.0000%	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-
280-0 TMFPD General Fund	-	0.0000%	-
281-0 SFPD General Fund	-	0.0000%	-
301-0 Debt Service	-	0.0000%	-
340-0 SAD Debt Service	-	0.0000%	-
402-0 Public Works Construction Fund	-	0.0000%	-
404-0 Parks Construction Fund	-	0.0000%	-
430-0 Regional Permits Capital	-	0.0000%	-
480-0 TMFPD Const	-	0.0000%	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
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106-1 DISTRICT ATTORNEY

ALLOCATION OF COSTS:	Dept Admin				
	FTEs	%	Allocated Costs		
489-0 Capital Facilities Fund	-	0.0000%	$ -		
520 Golf Course	-	0.0000%	-		
560 Building and Safety Fund	-	0.0000%	-		
566-0 Water Resources	-	0.0000%	-		
568-0 So.Truckee Meadows GID	-	0.0000%	-		
618-0 Health Benefits	-	0.0000%	-		
619-0 Risk Management	-	0.0000%	-		
669-0 Equipment Services	-	0.0000%	-		
711-0 TR Flood Investment	-	0.0000%	-		
712-0 Nevada Works	-	0.0000%	-		
713-0 RTC	-	0.0000%	-		
714-0 WC School Dist Debt	-	0.0000%	-		
715-0 Library Investment	-	0.0000%	-		
716-0 TWRQSA Joint Venture	-	0.0000%	-		
718-0 Reno Tahoe Airport Auth	-	0.0000%	-		
721-0 Public Guard Trust	-	0.0000%	-		
722-0 Social Service Trust	-	0.0000%	-		
730-0 Fish and Game	-	0.0000%	-		
732-0 Range Improvement District	-	0.0000%	-		
738-0 Court Trust Fund	-	0.0000%	-		
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-		
740-0 Railroad Grd Sep Pro	-	0.0000%	-		
742-0 Southwest Point/Arrowhead	-	0.0000%	-		
750-0 OPEB Trust Fund	-	0.0000%	-		
752-0 Agency Tax Settlement	-	0.0000%	-		
753-0 Deferred Com Division	-	0.0000%	-		
754-0 Tahoe Regional Planning	-	0.0000%	-		
756-0 Tank Farm	-	0.0000%	-		
766-0 Western Reg Wtr Comm	-	0.0000%	-		
798000 Treasury Unapportioned	-	0.0000%	-		
990055 May Building Trust	-	0.0000%	-		
990221 Verdi Tv Admin	-	0.0000%	-		
992010 Senior Services Fund	-	0.0000%	-		
994000 TRPA Permits	-	0.0000%	-		
994002 AT&T Cell Tower	-	0.0000%	-		
994003 Ubiquitel Cell Tower	-	0.0000%	-		
998000 Financial Assurances	-	0.0000%	-		
Other	-	0.0000%	-		
Total Allocations to Operating Depts:	38	22.2222%	751,751	-	-
Total Costs Allocated	171	100.0000%	$ 3,382,882	-	-

106-7 DISTRICT ATTORNEY CIVIL

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Civil Division of the Office of the District Attorney (DA) provides legal services to County Departments, including contractual review and analysis, litigation, child support enforcement actions, child protective service actions, and other legal processes required in the conduct of County business. Costs for legal staff supporting child support enforcement are in a separate budget account and not included herein. Costs for attorneys and legal secretaries engaged in child protective services are included within this budget account only, based on positive time reporting, so the costs of these attorneys arising from this cost center, 106710, are not allocated across all Departments. Costs for legal services are allocated to each based on the FY 2016 hours worked for each based upon the time reporting system for the DA Civil Division. Transfer of revenue from Child Protective Services and Indigent Services of $860,567.80 are not included based upon the direct charging at Social Services . These revenues are not reflected as payments on the Child Protective Service's Cost Center.

County of Washoe, Nevada
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Fixed for the Fiscal Year ending June 30, 2018

106-7 DISTRICT ATTORNEY CIVIL

COSTS TO BE ALLOCATED Item of Cost	Total, all Services	General Admin	Civil Div Admin	Agency Legal	Child Prot Services
Department Expenditures					
Salaries	$ 2,482,993	$ -	$ 163,052	$ 1,309,674	$ 1,010,267
Salary %	100.0000%	0.0000%	6.5667%	52.7458%	40.6875%
Benefits	968,352	-	$ 57,526	$ 505,628	$ 405,198
	3,451,345	-	220,578	1,815,302	1,415,465
Services & Supplies	68,144		4,475	36,636	27,033
Professional Services	-		-	-	-
Dues	9,985		515	5,389	4,081
Court Reporter/Transcripts	1,999		140	1,270	589
Investigation	7,124		-	2,751	4,373
Witness Fee - Expert	2,791		-	-	2,791
Interpreters	-		-	-	-
Equipment	-		-	-	-
Departmental Expenditures Total	3,541,389	-	225,708	1,861,349	1,454,332
A-87 Adjustments:					
Court Reporter/Transcripts	(1,999)		(140)	(1,270)	(589)
Investigation	(7,124)			(2,751)	(4,373)
Witness Fee - Expert	(2,791)			-	(2,791)
Interpreters	-			-	
Add Depreciation, Equipment					
A-87 Allowable Costs	3,529,475	-	225,568	1,857,327	1,446,579
Allocated Costs:					
101-1 County Manager	6,479		425	3,417	2,637
101-6 Comm & Engagement	5,477		360	2,889	2,228
101-8 Mgmt Svcs	35,630		2,340	18,793	14,497
101-9 Internal Audit	-		-	-	-
103-3 Comptroller	22,021		1,446	11,615	8,960
103-6 Purchasing	268		18	141	109
105-1 Comm Svcs Admin	-		-	-	-
105-31 Facility Operations	-		-	-	-
105304 Facilities Pres	-		-	-	-
105305 Energy	-		-	-	-
106-1 DA Criminal	474,791		31,178	250,432	193,181
106700 DA Civil	106,812		-	56,339	50,473
108100 IT Admin	-		-	-	-
108301 Telecomm	1,886		124	995	767
108300-900 IT Software & Services	-		-	-	-
108500 IT Enterprise Infra	-		-	-	-
108800 IT Infrastructure Pres	-		-	-	-
109-0 Human Resources	26,417		1,735	13,934	10,748
113-0 Treasurer	997		65	526	406
188-0 Fund Transfers	125,174		8,220	66,024	50,930
Total A-87 Costs	4,335,427	-	271,479	2,282,432	1,781,516
Distribute General Administration	-	-	-	-	-
Total Costs by Function	4,335,427	-	271,479	2,282,432	1,781,516
Unallowable Costs	-	-	-	-	-
Total Allocated Costs	$ 4,335,427	$ -	$ 271,479	$ 2,282,432	$ 1,781,516

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County Wide Cost Allocation Plan
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106-7 DISTRICT ATTORNEY CIVIL

ALLOCATION OF COSTS:	Civil Div Admin			Civ Div Leg Serv			CPS Dep DA Support	DA Civil Division
	FTEs	%	Allocated Costs	FY 16 Atty Hours	%	Allocated Costs	Allocated Costs	Total Allocated
Allocated Departments:								
101-1 County Manager	-	0.0000%	$ -	279	1.3716%	$ 31,306	$ -	$ 31,306
101-6 Comm & Engagement	-	0.0000%	-	-	0.0000%	-	-	-
101-8 Mgmt Svcs	-	0.0000%	-	45	0.2186%	4,989	-	4,989
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-	-	-
103-3 Comptroller	-	0.0000%	-	58	0.2849%	6,503	-	6,503
103-6 Purchasing	-	0.0000%	-	13	0.0639%	1,458	-	1,458
105-1 Comm Svcs Admin	-	0.0000%	-	2,155	10.5845%	241,584	-	241,584
105-31 Facility Operations	-	0.0000%	-	-	0.0000%	-	-	-
105304 Facilities Pres	-	0.0000%	-	-	0.0000%	-	-	-
105305 Energy	-	0.0000%	-	-	0.0000%	-	-	-
106-1 DA Criminal	-	0.0000%	-	4,650	22.8394%	521,294	-	521,294
106700 DA Civil	24	39.3443%	106,812	-	0.0000%	-	-	106,812
108100 IT Admin	-	0.0000%	-	395	1.9401%	44,281	-	44,281
108301 Telecomm	-	0.0000%	-	-	0.0000%	-	-	-
108300-900 IT Software & Services	-	0.0000%	-	66	0.3229%	7,370	-	7,370
108500 IT Enterprise Infra	-	0.0000%	-	-	0.0000%	-	-	-
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-	-	-
109-0 Human Resources	-	0.0000%	-	1,987	9.7582%	222,724	-	222,724
113-0 Treasurer	-	0.0000%	-	58	0.2849%	6,503	-	6,503
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-	-
Subtotal, Allocated Departments	24	39.3443%	106,812	9,705	47.6690%	1,088,012	-	1,194,824
Operating Departments								
100-0 County Commission	-	0.0000%	$ -	634	3.1115%	$ 71,018	$ -	$ 71,018
101-11 Admin Enforcement	-	0.0000%	-	-	0.0000%	-	-	-
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-	-
101-5 Emer Mgmnt Administration	-	0.0000%	-	23	0.1105%	2,522	-	2,522
102-0 Assessor	-	0.0000%	-	150	0.7367%	16,815	-	16,815
104-0 Clerk	-	0.0000%	-	8	0.0393%	897	-	897
105-2 Comm Svcs Proj & Prog	-	0.0000%	-	-	0.0000%	-	-	-
105-4 Comm Svcs Planning	-	0.0000%	-	192	0.9430%	21,523	-	21,523
105-5 Comm Svcs Engineering	-	0.0000%	-	-	0.0000%	-	-	-
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-	-	-
106-3 Family Support Enf	37	60.6557%	164,668	-	0.0000%	-	-	164,668
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	1,781,516	1,781,516
106-9 Drug Forfeitures	-	0.0000%	-	633	3.1091%	70,963	-	70,963
108-7 GIS Base Mapping	-	0.0000%	-	-	0.0000%	-	-	-
111-0 Recorder	-	0.0000%	-	-	0.0000%	-	-	-
112-0 Registrar of Voters	-	0.0000%	-	142	0.6975%	15,920	-	15,920
120-0 District Courts	-	0.0000%	-	145	0.7134%	16,283	-	16,283
124-0 Public Defender	-	0.0000%	-	14	0.0688%	1,570	-	1,570
125-1 Incline Justice Court	-	0.0000%	-	-	0.0000%	-	-	-
125-3 Reno Justice Court	-	0.0000%	-	53	0.2603%	5,941	-	5,941
125-4 Sparks Justice Court	-	0.0000%	-	-	0.0000%	-	-	-
125-7 Wadsworth Justice Court	-	0.0000%	-	-	0.0000%	-	-	-
126-0 Incline Constable	-	0.0000%	-	4	0.0196%	447	-	447
127-0 Juvenile Services	-	0.0000%	-	39	0.1916%	4,373	-	4,373
128-0 Alternative Public Defender	-	0.0000%	-	60	0.2947%	6,726	-	6,726
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-	-
130-0 Library	-	0.0000%	-	95	0.4641%	10,593	-	10,593

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

106-7 DISTRICT ATTORNEY CIVIL

ALLOCATION OF COSTS:	Civil Div Admin			Civ Div Leg Serv			CPS Dep DA Support	DA Civil Division
	FTEs	%	Allocated Costs	FY 16 Atty Hours	%	Allocated Costs	Allocated Costs	Total Allocated
140-1 Parks Administration	-	0.0000%	$ -	701	3.4430%	$ 78,584.00	$ -	$ 78,584.00
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-	-	-
140-3 Parks Recreation	-	0.0000%	-	-	0.0000%	-	-	-
140-4 Parks Operations	-	0.0000%	-	-	0.0000%	-	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-	-
150-0 Sheriff	-	0.0000%	-	899	4.4155%	100,781	-	100,781
153-0 Medical Examiner	-	0.0000%	-	171	0.8374%	19,113	-	19,113
154-0 Alternative Sentencing	-	0.0000%	-	81	0.3954%	9,025	-	9,025
157100 Public Guardian	-	0.0000%	-	1,705	8.3755%	191,165	-	191,165
159100 Public Administrator	-	0.0000%	-	0	0.0012%	27	-	27
179100 Social Services Admin	-	0.0000%	-	-	0.0000%	-	-	-
179120 County Child Welfare	-	0.0000%	-	-	0.0000%	-	-	-
179200 General Assistance	-	0.0000%	-	210	1.0315%	23,543	-	23,543
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-	-	-
179-2 Homeless Services	-	0.0000%	-	-	0.0000%	-	-	-
179-3 Housing	-	0.0000%	-	-	0.0000%	-	-	-
179-4 Indigent Services	-	0.0000%	-	-	0.0000%	-	-	-
179-5 Behavioral Health Programs	-	0.0000%	-	-	0.0000%	-	-	-
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-	-	-
181-00 Community Support	-	0.0000%	-	-	0.0000%	-	-	-
182010 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-	-	-
202-0 Public Health Administration	-	0.0000%	-	750	3.6826%	84,053	-	84,053
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-	-	-
205-0 Animal Services	-	0.0000%	-	556	2.7309%	62,331	-	62,331
208-0 Enhanced 911	-	0.0000%	-	101	0.4948%	11,293	-	11,293
209-0 Regional Safety Training Center	-	0.0000%	-	-	0.0000%	-	-	-
210-0 Regional Communication Center	-	0.0000%	-	-	0.0000%	-	-	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-	-	0.0000%	-	-	-
216-0 Roads	-	0.0000%	-	-	0.0000%	-	-	-
221-0 Indigent Assistance	-	0.0000%	-	-	0.0000%	-	-	-
225-0 Senior Center	-	0.0000%	-	110	0.5403%	12,332	-	12,332
228-0 Child Protective Services	-	0.0000%	-	-	0.0000%	-	-	-
230-0 Regional Permits System	-	0.0000%	-	-	0.0000%	-	-	-
266-0 Truckee Remediation District	-	0.0000%	-	-	0.0000%	-	-	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	0.0000%	-	-	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	-	0.0000%	-	-	-
270-6 Other Restricted Funds - May	-	0.0000%	-	-	0.0000%	-	-	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	0.0000%	-	-	-
280-0 TMFPD General Fund	-	0.0000%	-	316	1.5521%	35,426	-	35,426
281-0 SFPD General Fund	-	0.0000%	-	-	0.0000%	-	-	-
301-0 Debt Service	-	0.0000%	-	-	0.0000%	-	-	-
340-0 SAD Debt Service	-	0.0000%	-	8	0.0381%	870	-	870
402-0 Public Works Construction Fund	-	0.0000%	-	-	0.0000%	-	-	-
404-0 Parks Construction Fund	-	0.0000%	-	-	0.0000%	-	-	-
430-0 Regional Permits Capital	-	0.0000%	-		0.0000%	-	-	-
480-0 TMFPD Const	-	0.0000%	-	-	0.0000%	-	-	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

106-7 DISTRICT ATTORNEY CIVIL

ALLOCATION OF COSTS:	Civil Div Admin			Civ Div Leg Serv			CPS Dep DA Support	DA Civil Division
	FTEs	%	Allocated Costs	FY 16 Atty Hours	%	Allocated Costs	Allocated Costs	Total Allocated
489-0 Capital Facilities Fund	-	0.0000%	$ -	-	0.0000%	$ -	$ -	$ -
520 Golf Course	-	0.0000%	-	-	0.0000%	-	-	-
560 Building and Safety Fund	-	0.0000%	-	-	0.0000%	-	-	-
566-0 Water Resources	-	0.0000%	-	-	0.0000%	-	-	-
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	-	-
618-0 Health Benefits	-	0.0000%	-	-	0.0000%	-	-	-
619-0 Risk Management	-	0.0000%	-	50	0.2456%	5,606	-	5,606
669-0 Equipment Services	-	0.0000%	-	-	0.0000%	-	-	-
711-0 TR Flood Investment	-	0.0000%	-	-	0.0000%	-	-	-
712-0 Nevada Works	-	0.0000%	-	-	0.0000%	-	-	-
713-0 RTC	-	0.0000%	-	-	0.0000%	-	-	-
714-0 WC School Dist Debt	-	0.0000%	-	-	0.0000%	-	-	-
715-0 Library Investment	-	0.0000%	-	-	0.0000%	-	-	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	0.0000%	-	-	-
718-0 Reno Tahoe Airport Auth	-	0.0000%	-		0.0000%	-	-	-
721-0 Public Guard Trust	-	0.0000%	-	-	0.0000%	-	-	-
722-0 Social Service Trust	-	0.0000%	-	-	0.0000%	-	-	-
730-0 Fish and Game	-	0.0000%	-	-	0.0000%	-	-	-
732-0 Range Improvement District	-	0.0000%	-	-	0.0000%	-	-	-
738-0 Court Trust Fund	-	0.0000%	-	-	0.0000%	-	-	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	0.0000%	-	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	0.0000%	-	-	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	0.0000%	-	-	-
750-0 OPEB Trust Fund	-	0.0000%	-	-	0.0000%	-	-	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	0.0000%	-	-	-
753-0 Deferred Com Division	-	0.0000%	-	-	0.0000%	-	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	0.0000%	-	-	-
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	0.0000%	-	-	-
798000 Treasury Unapportioned	-	0.0000%	-	-	0.0000%	-	-	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-	-	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-	-	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-	-	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-	-	-
Other	-	0.0000%	-	2,807	13.7870%	314,679	-	314,679
Total Allocations to Operating Depts:	37	60.6557%	164,668	10,655	52.3310%	1,194,419	1,781,516	3,140,603
Total Costs Allocated	61	100.0000%	$ 271,480	20,360	100.0000%	$ 2,282,431	$ 1,781,516	$ 4,335,427

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

108100 INFORMATION TECHNOLOGY ADMIN

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Administrative budget for the Department of Information Technology (IT) includes the director and support staff who provide executive management and business support to the Divisions within the Department. The Department of Information Technology provides personal computer, application, and communications services to all Departments within the County, with certain exceptions noted on the IT Division schedules. Costs of administration are allocated to the Divisions within the Department based on the FY 2016 FTEs in each Division. Maintenance Agreements for specific software that is utilized solely by one Department are directly allocated to that Department. Other Maintenance Agreements that support the countywide system are allocated based upon the number of personal User IDs for each Cost Center/Department.

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

108100 INFORMATION TECHNOLOGY ADMIN

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	General Admin	Dept Admin	Maint Agreemnts\ Direct Chrg	
Department Expenditures					
Salaries	$ 517,904	$ -	$ 517,904	$ -	$ -
Salary %	100.0000%	0.0000%	100.0000%		
Benefits	218,301	-	218,301	-	-
	736,205	-	736,205	-	-
Services & Supplies	79,665		79,665		
Service Contracts - Direct TMFPD	-		-	-	
Professional Svcs	22,285		22,285	-	
Maintenance Agreements	1,926,616		1,235,917	690,699	
Computer Software - Pub Administrator	-		-	-	
Computer Software - Non Capital	92,456		92,456		
Equipment	34,653		34,653		
Capital Payment to Regional Permits - 230	71,412		71,412	-	
Departmental Expenditures Total	2,963,292	-	2,272,593	690,699	-
A-87 Adjustments:					
Unallocable Professional Svcs	-	-	-	-	
Reimbursements/Equip Sales	-	-	-	-	
Special Debt - Base Map Flight	-	-	-	-	
Less: Travel for 108300-108900	(11,676)	-	(11,676)	-	
Less: Travel for 1085000	(6,317)	-	(6,317)	-	
Less: Registration for 108500	(8,834)	-	(8,834)	-	
Less: Registration for 108300-108900	(6,640)	-	(6,640)	-	
Less: Seminars for 108300-108900	(950)	-	(950)	-	
Less: Non-Cap Equipment-S/B 108830	-	-	-	-	
Direct Staff Charge to Sheriff Office	-	-	-	-	
Less: Statistical Order Telecom	-	-	-	-	
Less: Statistical Order: DA Application	-	-	-	-	
Other Finance Sources - Cap Projects Fund	(71,412)	-	(71,412)		
Add Depreciation, Equipment	88,249	-	88,249	-	
A-87 Allowable Costs	2,945,712	-	2,255,013	690,699	-
Allocated Costs:					
101-1 County Manager	1,620		1,620		
101-6 Comm & Engagement	1,954		1,954		
101-8 Mgmt Svcs	15,225		15,225		
101-9 Internal Audit	-		-		
103-3 Comptroller	6,495		6,495		
103-6 Purchasing	7,510		7,510		
105-1 Comm Svcs Admin	-		-		
105-31 Facility Operations	92,253		92,253		
105304 Facilities Pres	819		819		
105305 Energy	115,784		115,784		
106-1 DA Criminal	-		-		
106700 DA Civil	44,281		44,281		
108100 IT Admin	-		-		
108301 Telecomm	-		-		
108300-900 IT Software & Services	799,767		799,767		
108500 IT Enterprise Infra	222,295		222,295		
108800 IT Infrastructure Pres	-		-		
109-0 Human Resources	6,604		6,604		
113-0 Treasurer	1,470		1,470		
188-0 Fund Transfers	223,511		223,510		
Total A-87 Costs	4,485,299	-	3,794,599	690,699	-
Distribute General Administration		-	-	-	-
Total Costs by Function	4,485,299	-	3,794,599	690,699	-
Unallowable Costs	-	-	-	-	-
Total Allocated Costs	$ 4,485,299	$ -	$ 3,794,599	$ 690,699	$ -

Reconciliation to SAP
108-0 General Funds Only

Central Service Cost Centers:	Total
108100 Admin	$ 2,891,880
108301 - Telecommunications	7,075
108300,400,700,900 -Svcs	5,454,939
108500 Enterprise Infra	2,641,580
108-8 Tech Svcs Infrastructure	1,476,374
	12,471,848
Non-Central Service Cost Centers:	
None	-
Total	$ 12,471,848

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

108100 INFORMATION TECHNOLOGY ADMIN

ALLOCATION OF COSTS:	Dept Admin			Maint Agreem/Direct	Total IT Admin
	FTEs	%	Allocated Costs		
Allocated Departments:					
101-1 County Manager		0.0000%	$ -	-	$ -
101-6 Comm & Engagement		0.0000%	-	9,915	9,915
101-8 Mgmt Svcs		0.0000%	-	-	-
101-9 Internal Audit		0.0000%	-	-	-
103-3 Comptroller		0.0000%	-	-	-
103-6 Purchasing		0.0000%	-	-	-
105-1 Comm Svcs Admin		0.0000%	-	22,100	22,100
105-31 Facility Operations		0.0000%	-	-	-
105304 Facilities Pres		0.0000%	-	-	-
105305 Energy		0.0000%	-	-	-
106-1 DA Criminal		0.0000%	-	-	-
106700 DA Civil		0.0000%	-	-	-
108100 IT Admin		0.0000%	-	-	-
108301 Telecomm	3	3.7037%	140,541	-	140,541
108300-900 IT Software & Services	51	75.5556%	2,867,032	-	2,867,032
108500 IT Enterprise Infra	14	20.7407%	787,026	-	787,026
108800 IT Infrastructure Pres	-	0.0000%	-	-	-
109-0 Human Resources		0.0000%	-	-	-
113-0 Treasurer		0.0000%	-	235,290	235,290
188-0 Fund Transfers		0.0000%	-	-	-
Subtotal, Allocated Departments	68	100.0000%	3,794,599	267,306	4,061,905
Operating Departments					
100-0 County Commission		0.0000%	$ -	55	$ 55
101-11 Admin Enforcement		0.0000%	-	-	-
101-3 Grants Division - Co Mgr.		0.0000%	-	-	-
101-5 Emer Mgmnt Administration		0.0000%	-	-	-
102-0 Assessor		0.0000%	-	-	-
104-0 Clerk		0.0000%	-	85,987	85,987
105-2 Comm Svcs Proj & Prog		0.0000%	-	-	-
105-4 Comm Svcs Planning		0.0000%	-	-	-
105-5 Comm Svcs Engineering		0.0000%	-	-	-
106-2 CARES/SART		0.0000%	-	-	-
106-3 Family Support Enf		0.0000%	-	-	-
106-5 DA Grants		0.0000%	-	-	-
106710 DA CPS Integration		0.0000%	-	-	-
106-9 Drug Forfeitures		0.0000%	-	-	-
108-7 GIS Base Mapping	-	0.0000%	-	-	-
111-0 Recorder		0.0000%	-	106,007	106,007
112-0 Registrar of Voters		0.0000%	-	88,194	88,194
120-0 District Courts		0.0000%	-	13,491	13,491
124-0 Public Defender		0.0000%	-	-	-
125-1 Incline Justice Court		0.0000%	-	-	-
125-3 Reno Justice Court		0.0000%	-	-	-
125-4 Sparks Justice Court		0.0000%	-	-	-
125-7 Wadsworth Justice Court		0.0000%	-	-	-
126-0 Incline Constable		0.0000%	-	-	-
127-0 Juvenile Services		0.0000%	-	35,000	35,000
128-0 Alternative Public Defender		0.0000%	-	-	-
129-0 Conflict Counsel		0.0000%	-	-	-
130-0 Library		0.0000%	-	24,000	24,000

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

108100 INFORMATION TECHNOLOGY ADMIN

ALLOCATION OF COSTS:	Dept Admin			Maint Agreem/Direct	Total IT Admin
	FTEs	%	Allocated Costs		
140-1 Parks Administration		0.0000%	$ -	-	$ -
140-2 Parks Planning & Develop		0.0000%	-	-	-
140-3 Parks Recreation		0.0000%	-	-	-
140-4 Parks Operations		0.0000%	-	-	-
140-9 Parks Infrastructure Preserv		0.0000%	-	-	-
150-0 Sheriff		0.0000%	-	33,180	33,180
153-0 Medical Examiner		0.0000%	-	-	-
154-0 Alternative Sentencing		0.0000%	-	-	-
157100 Public Guardian		0.0000%	-	-	-
159100 Public Administrator		0.0000%	-	-	-
179100 Social Services Admin		0.0000%	-	11,400	11,400
179120 County Child Welfare		0.0000%	-	-	-
179200 General Assistance		0.0000%	-	25,571	25,571
179250 Adult Comm Assis Center		0.0000%	-	-	-
179-2 Homeless Services		0.0000%	-	-	-
179-3 Housing		0.0000%	-	-	-
179-4 Indigent Services		0.0000%	-	-	-
179-5 Behavioral Health Programs		0.0000%	-	-	-
180-0 Intergovernmental		0.0000%	-	-	-
181-00 Community Support		0.0000%	-	-	-
182010 Accrued Benefits		0.0000%	-	-	-
184-0 Regional Water Planning		0.0000%	-	-	-
189-0 Contingency		0.0000%	-	-	-
199-0 Undesig Rev - Excluding Energy		0.0000%	-	-	-
202-0 Public Health Administration		0.0000%	-	-	-
203-0 Stabilization Fund		0.0000%	-	-	-
204-0 Library Expansion		0.0000%	-	-	-
205-0 Animal Services		0.0000%	-	-	-
208-0 Enhanced 911		0.0000%	-	-	-
209-0 Regional Safety Training Center		0.0000%	-	-	-
210-0 Regional Communication Center		0.0000%	-	-	-
211-0 Truckee River Flood Mgmt		0.0000%	-	-	-
216-0 Roads		0.0000%	-	508	508
221-0 Indigent Assistance		0.0000%	-	-	-
225-0 Senior Center		0.0000%	-	-	-
228-0 Child Protective Services		0.0000%	-	-	-
230-0 Regional Permits System		0.0000%	-	-	-
266-0 Truckee Remediation District		0.0000%	-	-	-
270-2 Other Restricted Funds-Baseball		0.0000%	-	-	-
270-3 Other Restricted Funds-Coop Ext		0.0000%	-	-	-
270-6 Other Restricted Funds - May		0.0000%	-	-	-
270-7 Other Rest Funds-Admin Assess		0.0000%	-	-	-
280-0 TMFPD General Fund		0.0000%	-	-	-
281-0 SFPD General Fund		0.0000%	-	-	-
301-0 Debt Service		0.0000%	-	-	-
340-0 SAD Debt Service		0.0000%	-	-	-
402-0 Public Works Construction Fund		0.0000%	-	-	-
404-0 Parks Construction Fund		0.0000%	-	-	-
430-0 Regional Permits Capital		0.0000%	-	-	-
480-0 TMFPD Const		0.0000%	-	-	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

108100 INFORMATION TECHNOLOGY ADMIN

ALLOCATION OF COSTS:	Dept Admin			Maint Agreem/Direct	Total IT Admin
	FTEs	%	Allocated Costs		
489-0 Capital Facilities Fund		0.0000%	$ -	-	$ -
520 Golf Course		0.0000%	-	-	-
560 Building and Safety Fund		0.0000%	-	-	-
566-0 Water Resources		0.0000%	-	-	-
568-0 So.Truckee Meadows GID		0.0000%	-	-	-
618-0 Health Benefits		0.0000%	-	-	-
619-0 Risk Management		0.0000%	-	-	-
669-0 Equipment Services		0.0000%	-	-	-
711-0 TR Flood Investment		0.0000%	-	-	-
712-0 Nevada Works		0.0000%	-	-	-
713-0 RTC		0.0000%	-	-	-
714-0 WC School Dist Debt		0.0000%	-	-	-
715-0 Library Investment		0.0000%	-	-	-
716-0 TWRQSA Joint Venture		0.0000%	-	-	-
718-0 Reno Tahoe Airport Auth		0.0000%	-	-	-
721-0 Public Guard Trust		0.0000%	-	-	-
722-0 Social Service Trust		0.0000%	-	-	-
730-0 Fish and Game		0.0000%	-	-	-
732-0 Range Improvement District		0.0000%	-	-	-
738-0 Court Trust Fund		0.0000%	-	-	-
739-0 Sheriff Trust & Agency Fund		0.0000%	-	-	-
740-0 Railroad Grd Sep Pro		0.0000%	-	-	-
742-0 Southwest Point/Arrowhead		0.0000%	-	-	-
750-0 OPEB Trust Fund		0.0000%	-	-	-
752-0 Agency Tax Settlement		0.0000%	-	-	-
753-0 Deferred Com Division		0.0000%	-	-	-
754-0 Tahoe Regional Planning		0.0000%	-	-	-
756-0 Tank Farm		0.0000%	-	-	-
766-0 Western Reg Wtr Comm		0.0000%	-	-	-
798000 Treasury Unapportioned		0.0000%	-	-	-
990055 May Building Trust		0.0000%	-	-	-
990221 Verdi Tv Admin		0.0000%	-	-	-
992010 Senior Services Fund		0.0000%	-	-	-
994000 TRPA Permits		0.0000%	-	-	-
994002 AT&T Cell Tower		0.0000%	-	-	-
994003 Ubiquitel Cell Tower		0.0000%	-	-	-
998000 Financial Assurances		0.0000%	-	-	-
Other		0.0000%	-	-	-
Total Allocations to Operating Depts:	-	0.0000%	-	423,393	423,393
Total Costs Allocated	67.5	100.0000%	$ 3,794,599	$ 690,699	$ 4,485,298

108301 TELECOMMUNICATIONS

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

Washoe County Telecommunications Unit within the Information Technology Department provides telephone services to all County Departments. The unit has one Cost Center 108301 which provides for staffing and operating costs (e.g. new phone units, central switch maintenance, etc). Departments are direct billed for some of the activity in Cost Center 108301, including line charges, tolls, cellular charges, and other third party billings. Not all costs for budget 108301 are recovered through these direct billings. The Plan allocates the staffing and maintenance costs related to telephones based on the number of lines at each Department in FY 2016.

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Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

108301 TELECOMMUNICATIONS

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	General Admin	Telecomm Services	Direct Services	
Department Expenditures					
Salaries	$ 176,394	$ -	$ 176,394	$ -	$ -
Salary %	100.0000%	0.0000%	100.0000%		
Benefits	84,036	-	84,036	-	-
	260,431	-	260,430	-	-
Services & Supplies	(253,355)		(253,355)		
Professional Svcs & Legal	-		-		
Other Expenses	-		-		
Equipment	-	-	-		
Departmental Expenditures Total	7,075	-	7,075	-	-
A-87 Adjustments:					
Add Statistical Order: from IT Admin	-		-		
Add Depreciation, Equipment	-		-		
A-87 Allowable Costs	7,075	-	7,075	-	-
Allocated Costs:					
101-1 County Manager	810		810		
101-6 Comm & Engagement	685		685		
101-8 Mgmt Svcs	-		-		
101-9 Internal Audit	-		-		
103-3 Comptroller	506		506		
103-6 Purchasing	213		213		
105-1 Comm Svcs Admin	-		-		
105-31 Facility Operations	2,198		2,198		
105304 Facilities Pres	-		-		
105305 Energy	-		-		
106-1 DA Criminal	-		-		
106700 DA Civil	-		-		
108100 IT Admin	140,541		140,541		
108301 Telecomm	-		-		
108300-900 IT Software & Services	-		-		
108500 IT Enterprise Infra	-		-		
108800 IT Infrastructure Pres	-		-		
109-0 Human Resources	3,301		3,301		
113-0 Treasurer	250		250		
188-0 Fund Transfers	-		-		
Total A-87 Costs	155,579	-	155,579	-	-
Distribute General Administration		-	-	-	-
Total Costs by Function	155,579	-	155,579	-	-
Total Allocated Costs	$ 155,579	$ -	$ 155,579	$ -	$ -

County of Washoe, Nevada
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108301 TELECOMMUNICATIONS

ALLOCATION OF COSTS:

	Telecomm Services			
	Number of Lines	**%**	**Allocated Costs**	
Allocated Departments:				
101-1 County Manager	16	0.4511%	$ 702	
101-6 Comm & Engagement	12	0.3383%	526	
101-8 Mgmt Svcs	11	0.3101%	482	
101-9 Internal Audit	1	0.0282%	44	
103-3 Comptroller	28	0.7894%	1,228	
103-6 Purchasing	9	0.2537%	395	
105-1 Comm Svcs Admin	4	0.1128%	175	
105-31 Facility Operations	101	2.8475%	4,430	
105304 Facilities Pres	1	0.0282%	44	
105305 Energy	-	0.0000%	-	
106-1 DA Criminal	246	6.9354%	10,790	
106700 DA Civil	43	1.2123%	1,886	
108100 IT Admin	-	0.0000%	-	
108301 Telecomm	-	0.0000%	-	
108300-900 IT Software & Services	-	0.0000%	-	
108500 IT Enterprise Infra	125	3.5241%	5,483	
108800 IT Infrastructure Pres	-	0.0000%	-	
109-0 Human Resources	20	0.5639%	877	
113-0 Treasurer	34	0.9586%	1,491	
188-0 Fund Transfers	-	0.0000%	-	
Subtotal, Allocated Departments	651	18.3536%	28,553	-
Operating Departments				
100-0 County Commission	8	0.2255%	$ 351	
101-11 Admin Enforcement	-	0.0000%	-	
101-3 Grants Division - Co Mgr.	-	0.0000%	-	
101-5 Emer Mgmnt Administration	87	2.4528%	3,816	
102-0 Assessor	70	1.9735%	3,070	
104-0 Clerk	24	0.6766%	1,053	
105-2 Comm Svcs Proj & Prog	-	0.0000%	-	
105-4 Comm Svcs Planning	33	0.9304%	1,448	
105-5 Comm Svcs Engineering	29	0.8176%	1,272	
106-2 CARES/SART	-	0.0000%	-	
106-3 Family Support Enf	62	1.7480%	2,720	
106-5 DA Grants	-	0.0000%	-	
106710 DA CPS Integration	-	0.0000%	-	
106-9 Drug Forfeitures	-	0.0000%	-	
108-7 GIS Base Mapping	-	0.0000%	-	
111-0 Recorder	35	0.9867%	1,535	
112-0 Registrar of Voters	44	1.2405%	1,930	
120-0 District Courts	382	10.7697%	16,755	
124-0 Public Defender	88	2.4810%	3,860	
125-1 Incline Justice Court	-	0.0000%	-	
125-3 Reno Justice Court	84	2.3682%	3,684	
125-4 Sparks Justice Court	60	1.6916%	2,632	
125-7 Wadsworth Justice Court	-	0.0000%	-	
126-0 Incline Constable	-	0.0000%	-	
127-0 Juvenile Services	129	3.6369%	5,658	
128-0 Alternative Public Defender	28	0.7894%	1,228	
129-0 Conflict Counsel	-	0.0000%	-	
130-0 Library	89	2.5092%	3,904	

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108301 TELECOMMUNICATIONS

ALLOCATION OF COSTS:

	Telecomm Services		
	Number of Lines	%	Allocated Costs
140-1 Parks Administration	11	0.3101%	$ 482
140-2 Parks Planning & Develop	-	0.0000%	-
140-3 Parks Recreation	-	0.0000%	-
140-4 Parks Operations	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	642	18.0997%	28,158
153-0 Medical Examiner	-	0.0000%	-
154-0 Alternative Sentencing	18	0.5075%	790
157100 Public Guardian	26	0.7330%	1,140
159100 Public Administrator	15	0.4229%	658
179100 Social Services Admin	25	0.7048%	1,097
179120 County Child Welfare	-	0.0000%	-
179200 General Assistance	9	0.2537%	395
179250 Adult Comm Assis Center	-	0.0000%	-
179-2 Homeless Services	-	0.0000%	-
179-3 Housing	-	0.0000%	-
179-4 Indigent Services	20	0.5639%	877
179-5 Behavioral Health Programs	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-
181-00 Community Support	-	0.0000%	-
182010 Accrued Benefits	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
189-0 Contingency	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-
202-0 Public Health Administration	233	6.5689%	10,220
203-0 Stabilization Fund	-	0.0000%	-
204-0 Library Expansion	-	0.0000%	-
205-0 Animal Services	30	0.8458%	1,316
208-0 Enhanced 911	-	0.0000%	-
209-0 Regional Safety Training Center	76	2.1427%	3,334
210-0 Regional Communication Center	22	0.6202%	965
211-0 Truckee River Flood Mgmt	-	0.0000%	-
216-0 Roads	15	0.4229%	658
221-0 Indigent Assistance	-	0.0000%	-
225-0 Senior Center	49	1.3814%	2,149
228-0 Child Protective Services	316	8.9089%	13,860
230-0 Regional Permits System	-	0.0000%	-
266-0 Truckee Remediation District	9	0.2537%	395
270-2 Other Restricted Funds-Baseball	-	0.0000%	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-
270-6 Other Restricted Funds - May	-	0.0000%	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-
280-0 TMFPD General Fund	21	0.5920%	921
281-0 SFPD General Fund	-	0.0000%	-
301-0 Debt Service	-	0.0000%	-
340-0 SAD Debt Service	-	0.0000%	-
402-0 Public Works Construction Fund	-	0.0000%	-
404-0 Parks Construction Fund	-	0.0000%	-
430-0 Regional Permits Capital	-	0.0000%	-
480-0 TMFPD Const	-	0.0000%	-

County of Washoe, Nevada
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108301 TELECOMMUNICATIONS

ALLOCATION OF COSTS:	Telecomm Services				
	Number of Lines	%	Allocated Costs		
489-0 Capital Facilities Fund	-	0.0000%	$ -		
520 Golf Course	-	0.0000%	-		
560 Building and Safety Fund	36	1.0149%	1,579		
566-0 Water Resources	43	1.2123%	1,886		
568-0 So.Truckee Meadows GID	-	0.0000%	-		
618-0 Health Benefits	3	0.0846%	132		
619-0 Risk Management	5	0.1410%	219		
669-0 Equipment Services	20	0.5639%	877		
711-0 TR Flood Investment	-	0.0000%	-		
712-0 Nevada Works	-	0.0000%	-		
713-0 RTC	-	0.0000%	-		
714-0 WC School Dist Debt	-	0.0000%	-		
715-0 Library Investment	-	0.0000%	-		
716-0 TWRQSA Joint Venture	-	0.0000%	-		
718-0 Reno Tahoe Airport Auth	-	0.0000%	-		
721-0 Public Guard Trust	-	0.0000%	-		
722-0 Social Service Trust	-	0.0000%	-		
730-0 Fish and Game	-	0.0000%	-		
732-0 Range Improvement District	-	0.0000%	-		
738-0 Court Trust Fund	-	0.0000%	-		
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-		
740-0 Railroad Grd Sep Pro	-	0.0000%	-		
742-0 Southwest Point/Arrowhead	-	0.0000%	-		
750-0 OPEB Trust Fund	-	0.0000%	-		
752-0 Agency Tax Settlement	-	0.0000%	-		
753-0 Deferred Com Division	-	0.0000%	-		
754-0 Tahoe Regional Planning	-	0.0000%	-		
756-0 Tank Farm	-	0.0000%	-		
766-0 Western Reg Wtr Comm	-	0.0000%	-		
798000 Treasury Unapportioned	-	0.0000%	-		
990055 May Building Trust	-	0.0000%	-		
990221 Verdi Tv Admin	-	0.0000%	-		
992010 Senior Services Fund	-	0.0000%	-		
994000 TRPA Permits	-	0.0000%	-		
994002 AT&T Cell Tower	-	0.0000%	-		
994003 Ubiquitel Cell Tower	-	0.0000%	-		
998000 Financial Assurances	-	0.0000%	-		
Other	-	0.0000%	-		
Total Allocations to Operating Depts:	2,896	81.6464%	127,024	-	-
Total Costs Allocated	3,547	100.0000%	$ 155,577	$ -	$ -

IT SYSTEM SUPPORT & SERVICES 108300, 108400, 108700, 108900

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Customer and Enterprise Division, Cost Center 108700, of the Department of Information Technology supports all data and physical security systems in the County as well as support for the 800 MHz system for the Region. The staff and associated costs for this Division are allocated based upon the personal user identification numbers for the County active in FY2016.

The Business Solutions & Integration and the Customer & Enterprise Solutions Divisions of the Department of Information Technology provides server support and communication network connectivity for all County Departments. Servers now support global, County-wide business processes with domain name services, web interfacing, e-mail hosting, and other network related activities. Costs of these county-wide shared network facilities, plus direct network-related costs, are allocated to Departments based on the number of personal user identification numbers active in FY 2016. Staff and associated costs are also allocated based upon the number of personal IDs. IT Staff directly support the Sheriff's Office from Cost Centers 108300, 108400, and 108700. These staff's salary and benefits are direct charged to the Sheriff's Office.

The WINnet Unit of the Information Technology Department, Cost Center 108900, is responsible for maintaining and updating the SAP Enterprise and Human Resources system for the County. The Unit supports SAP operation for all County Departments. Costs are allocated based on the IT User IDs in each Department in FY 2016.

The Regional Services Unit of the Information Technology Department operats the GIS system for the County. This system is now utilized across County programs and Agencies. Costs all allocated based upon the IT User IDs for each Department in FY2016.

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IT SYSTEM SUPPORT & SERVICES 108300, 108400, 108700, 108900

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	Subtotal for Allocation by User ID	108300 Regional Service	108400 Business Solutions & Intergration	108700 Cust & Enterprise Solutions	108900 SAP Service Center	Direct Costs/Maint Agreements	
Department Expenditures								
Salaries	$ 3,481,186		$ 689,414	$ 1,313,229	$ 799,118	$ 679,425	$ -	100.0000%
Salary %	100.0000%		19.8040%	37.7236%	22.9553%	19.5171%	0.0000%	
Benefits	$ 1,550,379		310,779	544,169	398,321	297,111	-	
	5,031,565		1,000,192	1,857,397	1,197,439	976,536	-	
Services & Supplies	81,912		34,200	10,726	24,232	12,754	-	
Consulting Serv	-		-	-	-	-	-	
Professional Svcs	-		-	-	-	-	-	
Special Debt - Pay to WCRCS	290,275		290,275	-	-	-	-	
Direct Maintenance Agreements	-		-	-	-	-	-	
Non-Capital Equipment	51,187		22,647	549	27,991	-	-	
Capital Equipment	-		-	-	-	-	-	
Departmental Expenditures Total	5,454,939		1,347,315	1,868,673	1,249,662	989,290	-	
A-87 Adjustments:								
Direct Staff to Sheriff's Office	-		-	(121,716)	(219,589)	-	341,306	
Reimbursements/Subrogation Adj	(21,441)		(21,441)	-	-	-	-	
Add Travel Costs Paid from 108100	11,676		6,704	4,529	46	397	-	
Add Registration Cost from 108100	6,640		1,400	3,485	1,755	-	-	
Add Seminar Cost from 108100	950		-	950	-	-	-	
Direct Staff to WCRCS	-		(31,273)	-	-	-	31,273	
Tansfer Special Debt to WCRCS	-		-	-	-	-	-	
Add: Depreciation-	28,695		-	-	28,695	-	-	
Less: Statistical Order for Regional Permits	(167,791)		-	(167,791)	-	-	-	
Less: Statistical Order for Regional Permits	(21,159)		-	(21,159)	-	-	-	
A-87 Allowable Costs	5,292,509		1,302,706	1,566,970	1,060,568	989,687	372,579	
Allocated Costs:								
101-1 County Manager	14,578		2,887	5,499	3,346	2,845		
101-6 Comm & Engagement	12,324		2,441	4,649	2,829	2,405		
101-8 Mgmt Svcs	-		-	-	-	-		
101-9 Internal Audit	-		-	-	-	-		
103-3 Comptroller	5,274		1,044	1,990	1,211	1,029		
103-6 Purchasing	6,680		1,323	2,520	1,533	1,304		
105-1 Comm Svcs Admin	-		-	-	-	-		
105-31 Facility Operations	53,059		10,508	20,016	12,180	10,356		
105304 Facilities Pres	20,517		4,063	7,740	4,710	4,004		
105305 Energy	-		-	-	-	-		
106-1 DA Criminal	-		-	-	-	-		
106700 DA Civil	7,370		1,460	2,780	1,692	1,438		
108100 IT Admin	2,867,032		567,787	1,081,548	658,137	559,560		
108301 Telecomm	-		-	-	-	-		
108300-900 IT Software & Services	-		-	-	-	-		
108500 IT Enterprise Infra	-		-	-	-	-		
108800 IT Infrastructure Pres	697,377		138,108	263,076	160,085	136,107		
109-0 Human Resources	59,435		11,770	22,421	13,644	11,600		
113-0 Treasurer	1,025		203	387	235	200		
188-0 Fund Transfers	245,858		48,690	92,746	56,438	47,984		
Total A-87 Costs	9,283,038		2,092,989	3,072,341	1,976,608	1,768,521	372,579	
Subtotal for User ID Allocation	-	8,910,459	(2,092,989)	(3,072,341)	(1,976,608)	(1,768,521)	-	
Total Costs by Function	9,283,038	8,910,459	-	-	-	-	372,579	
Unallowable Costs	-		-	-	-	-	-	
Total Allocated Costs	$ 9,283,038	$ 8,910,459	$ -	$ -	$ -	$ -	$ 372,579	

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IT SYSTEM SUPPORT & SERVICES 108300, 108400, 108700, 108900

ALLOCATION OF COSTS:	IT SYSTEM SUPPORT & SERVICES 108300, 108400, 108700, 108900			Direct Costs	IT System Support
	User IDs	%	Allocated Costs		Total Allocated
Allocated Departments:					
101-1 County Manager	83	2.0244%	$ 180,383	-	$ 180,383
101-6 Comm & Engagement	-	0.0000%	-	-	-
101-8 Mgmt Svcs	7	0.1707%	15,210	-	15,210
101-9 Internal Audit	-	0.0000%	-	-	-
103-3 Comptroller	43	1.0488%	93,453	-	93,453
103-6 Purchasing	8	0.1951%	17,384	-	17,384
105-1 Comm Svcs Admin	74	1.8049%	160,825	-	160,825
105-31 Facility Operations	28	0.6829%	60,850	-	60,850
105304 Facilities Pres	-	0.0000%	-	-	-
105305 Energy	-	0.0000%	-	-	-
106-1 DA Criminal	261	6.3659%	567,231	-	567,231
106700 DA Civil	-	0.0000%	-	-	-
108100 IT Admin	368	8.9756%	799,767	-	799,767
108301 Telecomm	-	0.0000%	-	-	-
108300-900 IT Software & Services	-	0.0000%	-	-	-
108500 IT Enterprise Infra	-	0.0000%	-	-	-
108800 IT Infrastructure Pres	-	0.0000%	-	-	-
109-1 Human Resources	30	0.7317%	65,198	-	65,198
113-0 Treasurer	45	1.0976%	97,801	-	97,801
188-0 Fund Transfers	-	0.0000%	-	-	-
Subtotal, Allocated Departments	947	23.0976%	$ 2,058,102	-	$ 2,058,102
Operating Departments					
100-0 County Commission	6	0.1463%	$ 13,036	-	$ 13,036
101-11 Admin Enforcement	-	0.0000%	-	-	-
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	-
101-5 Emer Mgmnt Administration	52	1.2683%	113,011	-	113,011
102-0 Assessor	74	1.8049%	160,825	-	160,825
104-0 Clerk	19	0.4634%	41,291	-	41,291
105-2 Comm Svcs Proj & Prog	-	0.0000%	-	-	-
105-4 Comm Svcs Planning	40	0.9756%	86,930	-	86,930
105-5 Comm Svcs Engineering	13	0.3171%	28,255	-	28,255
106-2 CARES/SART	-	0.0000%	-	-	-
106-3 Family Support Enf	-	0.0000%	-	-	-
106-5 DA Grants	-	0.0000%	-	-	-
106710 DA CPS Integration	-	0.0000%	-	-	-
106-9 Drug Forfeitures	-	0.0000%	-	-	-
108-7 GIS Base Mapping	-	0.0000%	-	-	-
111-0 Recorder	33	0.8049%	71,720	-	71,720
112-0 Registrar of Voters	62	1.5122%	134,744	-	134,744
120-0 District Courts	-	0.0000%	-	-	-
124-0 Public Defender	88	2.1463%	191,245	-	191,245
125-1 Incline Justice Court	20	0.4878%	43,465	-	43,465
125-3 Reno Justice Court	104	2.5366%	226,023	-	226,023
125-4 Sparks Justice Court	61	1.4878%	132,570	-	132,570
125-7 Wadsworth Justice Court	5	0.1220%	10,871	-	10,871
126-0 Incline Constable	-	0.0000%	-	-	-
127-0 Juvenile Services	139	3.3902%	302,082	-	302,082
128-0 Alternative Public Defender	49	1.1951%	106,489	-	106,489
129-0 Conflict Counsel	-	0.0000%	-	-	-
130-0 Library	168	4.0976%	365,115	-	365,115

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IT SYSTEM SUPPORT & SERVICES 108300, 108400, 108700, 108900

ALLOCATION OF COSTS:	IT SYSTEM SUPPORT & SERVICES 108300, 108400, 108700, 108900			Direct Costs	IT System Support
	User IDs	%	Allocated Costs		Total Allocated
140-1 Parks Administration	123	3.0000%	$ 267,314	$ -	$ 267,314
140-2 Parks Planning & Develop	-	0.0000%	-	-	-
140-3 Parks Recreation	-	0.0000%	-	-	-
140-4 Parks Operations	-	0.0000%	-	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	-
150-0 Sheriff	1,005	24.5122%	2,184,151	341,306	2,525,457
153-0 Medical Examiner	35	0.8537%	76,069	-	76,069
154-0 Alternative Sentencing	37	0.9024%	80,408	-	80,408
157100 Public Guardian	26	0.6341%	56,501	-	56,501
159100 Public Administrator	11	0.2683%	23,907	-	23,907
179100 Social Services Admin	319	7.7805%	693,278	-	693,278
179120 County Child Welfare	-	0.0000%	-	-	-
179200 General Assistance	-	0.0000%	-	-	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	-
179-2 Homeless Services	-	0.0000%	-	-	-
179-3 Housing	-	0.0000%	-	-	-
179-4 Indigent Services	-	0.0000%	-	-	-
179-5 Behavioral Health Programs	-	0.0000%	-	-	-
180-0 Intergovernmental	-	0.0000%	-	-	-
181-00 Community Support	-	0.0000%	-	-	-
182010 Accrued Benefits	-	0.0000%	-	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	-
189-0 Contingency	-	0.0000%	-	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	-
202-0 Public Health Administration	230	5.6098%	499,859	-	499,859
203-0 Stabilization Fund	-	0.0000%	-	-	-
204-0 Library Expansion	-	0.0000%	-	-	-
205-0 Animal Services	63	1.5366%	136,918	-	136,918
208-0 Enhanced 911	-	0.0000%	-	-	-
209-0 Regional Safety Training Center	9	0.2195%	19,558	-	19,558
210-0 Regional Communication Center	-	0.0000%	-	31,273	31,273
211-0 Truckee River Flood Mgmt	17	0.4146%	36,943	-	36,943
216-0 Roads	71	1.7317%	154,302	-	154,302
221-0 Indigent Assistance	-	0.0000%	-	-	-
225-0 Senior Center	35	0.8537%	76,069	-	76,069
228-0 Child Protective Services	-	0.0000%	-	-	-
230-0 Regional Permits System	-	0.0000%	-	-	-
266-0 Truckee Remediation District	6	0.1463%	13,036	-	13,036
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	-	-
270-6 Other Restricted Funds - May	-	0.0000%	-	-	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	-
280-0 TMFPD General Fund	146	3.5610%	317,301	-	317,301
281-0 SFPD General Fund	-	0.0000%	-	-	-
301-0 Debt Service	-	0.0000%	-	-	-
340-0 SAD Debt Service	-	0.0000%	-	-	-
402-0 Public Works Construction Fund	2	0.0488%	4,348	-	4,348
404-0 Parks Construction Fund	-	0.0000%	-	-	-
430-0 Regional Permits Capital	-	0.0000%	-	-	-
480-0 TMFPD Const	-	0.0000%	-	-	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

IT SYSTEM SUPPORT & SERVICES 108300, 108400, 108700, 108900

ALLOCATION OF COSTS:	IT SYSTEM SUPPORT & SERVICES 108300, 108400, 108700, 108900			Direct Costs	IT System Support
	User IDs	%	Allocated Costs		Total Allocated
489-0 Capital Facilities Fund	-	0.0000%	$ -	$ -	$ -
520 Golf Course	-	0.0000%	-	-	-
560 Building and Safety Fund	42	1.0244%	91,279	-	91,279
566-0 Water Resources	17	0.4146%	36,943	-	36,943
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	-
618-0 Health Benefits	-	0.0000%	-	-	-
619-0 Risk Management	6	0.1463%	13,036	-	13,036
669-0 Equipment Services	20	0.4878%	43,465	-	43,465
711-0 TR Flood Investment	-	0.0000%	-	-	-
712-0 Nevada Works	-	0.0000%	-	-	-
713-0 RTC	-	0.0000%	-	-	-
714-0 WC School Dist Debt	-	0.0000%	-	-	-
715-0 Library Investment	-	0.0000%	-	-	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	-
718-0 Reno Tahoe Airport Auth	-	0.0000%	-	-	-
721-0 Public Guard Trust	-	0.0000%	-	-	-
722-0 Social Service Trust	-	0.0000%	-	-	-
730-0 Fish and Game	-	0.0000%	-	-	-
732-0 Range Improvement District	-	0.0000%	-	-	-
738-0 Court Trust Fund	-	0.0000%	-	-	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	-
750-0 OPEB Trust Fund	-	0.0000%	-	-	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	-
753-0 Deferred Com Division	-	0.0000%	-	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	-
756-0 Tank Farm	-	0.0000%	-	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	-
798000 Treasury Unapportioned	-	0.0000%	-	-	-
990055 May Building Trust	-	0.0000%	-	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	-
992010 Senior Services Fund	-	0.0000%	-	-	-
994000 TRPA Permits	-	0.0000%	-	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	-
998000 Financial Assurances	-	0.0000%	-	-	-
Other	-	0.0000%	-	-	-
Total Allocations to Operating Depts:	3,153	76.9024%	6,852,357	372,579	7,224,936
Total Costs Allocated	4,100	100.0000%	$ 8,910,459	$ 372,579	$ 9,283,038

108500 IT ENTERPRISE INFRASTRUCTURE

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Enterprise Infrastructure Division of the Department of Information Technology provides end user support for personal computers and other equipment used by County Departments. In addition, the Enterprise Infrastructure completes installation of all PC upgrades or replacements funded by budget 108830, plus all new Department-acquired PCs and mobile devices. Costs for desktop support are allocated to Departments based on the number of existing user identification names at each Department, excluding those that are not end user related.

The Records Management Unit of the Department of Information Technology provides records retention and disposal services for County Departments. The unit assists County Departments by ensuring that the County's records are maintained and destroyed in accordance with the requirements of applicable state and federal laws and regulations. Fifty percent of the operating costs of the unit are allocated as the cost of records storage, based on cubic feet of Department records in storage at June 30, 2016. The remaining costs of the unit are allocated based on the cubic feet of records disposed of by the unit for each Department during FY 2016.

The Division of Micrographics is part of the Department of Information Technology. The Division is responsible for imaging and maintaining historical documentation for all Departments of the County. Costs are allocated based upon current year actual work effort (images made) by Departments for FY2016.

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

108500 IT ENTERPRISE INFRASTRUCTURE

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	IT Enterprise Infrastruct	Micrographic Imaging	Records Management	Direct Charges
Department Expenditures					
Salaries	$ 1,444,198	$ 1,027,221	$ 277,770	$ 139,207	$ -
Salary %	100.0000%	71.1274%	19.2335%	9.6390%	0.0000%
Benefits	575,374	$ 396,670	$ 119,044	$ 59,660	-
	2,019,572	1,423,890	396,815	198,867	-
Services & Supplies	584,130	415,477	112,349	56,305	-
Professional Services	37,877	37,877	-	-	-
Staff Assigned to Sheriff's Office	-	-	-	-	-
Non-Specific Maintenance Agreements	-	-	-	-	-
Direct Maintenance Agreements	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Departmental Expenditures Total	2,641,580	1,877,245	509,163	255,172	-
A-87 Adjustments:					
Less: Reimbursements	(10,671)	(10,671)	-	-	-
Direct Staff to Sheriff's Office	-	(80,311)	-	-	80,311
Add Training Costs Paid from 108100	-	-	-	-	-
Add Travel Paid from 108100	6,317	6,317	-	-	-
Add RegistrationCosts from 108100	8,834	8,834	-	-	-
Add: Depreciation	5,255	-	-	5,255	-
A-87 Allowable Costs	2,651,315	1,801,414	509,163	260,427	80,311
Allocated Costs:					
101-1 County Manager	5,399	3,840	1,038	520	-
101-6 Comm & Engagement	4,564	3,246	878	440	-
101-8 Mgmt Svcs	-	-	-	-	-
101-9 Internal Audit	-	-	-	-	-
103-3 Comptroller	3,299	2,346	635	318	-
103-6 Purchasing	-	-	-	-	-
105-1 Comm Svcs Admin	-	-	-	-	-
105-31 Facility Operations	-	-	-	-	-
105304 Facilities Pres	-	-	-	-	-
105305 Energy	6,219	4,423	1,196	599	-
106-1 DA Criminal	-	-	-	-	-
106700 DA Civil	-	-	-	-	-
108100 IT Admin	787,026	559,791	151,373	75,862	-
108301 Telecomm	5,483	3,900	1,055	529	-
108300-900 IT Software & Services	-	-	-	-	-
108500 It Enterprise Infra	-	-	-	-	-
108800 IT Infrastructure Pres	-	-	-	-	-
109-0 Human Resources	22,013	15,657	4,234	2,122	-
113-0 Treasurer	1,598	1,137	307	154	-
188-0 Fund Transfers	93,881	66,775	18,057	9,049	-
Total A-87 Costs	3,580,797	2,462,530	687,936	350,020	80,311
Distribute General Administration	-	-	-	-	-
Total Costs by Function	3,580,797	2,462,530	687,936	350,020	80,311
Unallowable Costs	-	-	-	-	-
Total Allocated Costs	$ 3,580,797	$ 2,462,530	$ 687,936	$ 350,020	$ 80,311

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

108500 IT ENTERPRISE INFRASTRUCTURE

ALLOCATION OF COSTS:	108500 IT ENTERPRISE INFRASTRUCTURE			Micrographics/Imaging		
	User IDs	%	Allocated Costs	Images Made	%	Allocated Costs
Allocated Departments:						
101-1 County Manager	83	2.0343%	$ 50,095	15,000	0.6067%	$ 4,174
101-6 Comm & Engagement	-	0.0000%	-	-	0.0000%	-
101-8 Mgmt Svcs	7	0.1716%	4,226	-	0.0000%	-
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-
103-3 Comptroller	43	1.0539%	25,953	-	0.0000%	-
103-6 Purchasing	8	0.1961%	4,829	-	0.0000%	-
105-1 Comm Svcs Admin	74	1.8137%	44,663	-	0.0000%	-
105-31 Facility Operations	28	0.6863%	16,900	-	0.0000%	-
105304 Facilities Pres	-	0.0000%	-	-	0.0000%	-
105305 Energy	-	0.0000%	-	-	0.0000%	-
106-1 DA Criminal	261	6.3971%	157,531	360,896	14.5974%	100,421
106700 DA Civil	-	0.0000%	-	-	0.0000%	-
108100 IT Admin	368	9.0196%	222,110	-	0.0000%	-
108301 Telecomm	-	0.0000%	-	-	0.0000%	-
108300-900 IT Software & Services	-	0.0000%	-	-	0.0000%	-
108500 IT Enterprise Infra	-	0.0000%	-	-	0.0000%	-
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-
109-0 Human Resources	30	0.7353%	18,107	-	0.0000%	-
113-0 Treasurer	45	1.1029%	27,159	-	0.0000%	-
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-
Subtotal, Allocated Departments	947	23.2108%	571,573	375,896	15.2041%	104,595
Operating Departments						
100-0 County Commission	6	0.1471%	$ 3,622	-	0.0000%	$ -
101-11 Admin Enforcement	-	0.0000%	-	-	0.0000%	-
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-
101-5 Emer Mgmnt Administration	52	1.2745%	31,385	-	0.0000%	-
102-0 Assessor	74	1.8137%	44,663	99,404	4.0207%	27,660
104-0 Clerk	19	0.4657%	11,468	41,857	1.6930%	11,647
105-2 Comm Svcs Proj & Prog	-	0.0000%	-	-	0.0000%	-
105-4 Comm Svcs Planning	40	0.9804%	24,143	-	0.0000%	-
105-5 Comm Svcs Engineering	13	0.3186%	7,846	-	0.0000%	-
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-
106-3 Family Support Enf	-	0.0000%	-	-	0.0000%	-
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-
106-9 Drug Forfeitures	-	0.0000%	-	-	0.0000%	-
108-7 GIS Base Mapping	-	0.0000%	-	-	0.0000%	-
111-0 Recorder	33	0.8088%	19,917	-	0.0000%	-
112-0 Registrar of Voters	62	1.5196%	37,421	-	0.0000%	-
120-0 District Courts	-	0.0000%	-	490,492	19.8392%	136,481
124-0 Public Defender	88	2.1569%	53,114	1,022,948	41.3758%	284,639
125-1 Incline Justice Court	20	0.4902%	12,071	-	0.0000%	-
125-3 Reno Justice Court	104	2.5490%	62,770	192,295	7.7779%	53,507
125-4 Sparks Justice Court	61	1.4951%	36,817	-	0.0000%	-
125-7 Wadsworth Justice Court	5	0.1225%	3,017	-	0.0000%	-
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-
127-0 Juvenile Services	139	3.4069%	83,896	-	0.0000%	-
128-0 Alternative Public Defender	49	1.2010%	29,575	109,410	4.4254%	30,444
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-
130-0 Library	168	4.1176%	101,397	-	0.0000%	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

108500 IT ENTERPRISE INFRASTRUCTURE

ALLOCATION OF COSTS:	108500 IT ENTERPRISE INFRASTRUCTURE			Micrographics/Imaging		
	User IDs	%	Allocated Costs	Images Made	%	Allocated Costs
140-1 Parks Administration	123	3.0147%	$ 74,238	-	0.0000%	$ -
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-
140-3 Parks Recreation	-	0.0000%	-	-	0.0000%	-
140-4 Parks Operations	-	0.0000%	-	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-
150-0 Sheriff	1,005	24.6323%	606,578	-	0.0000%	-
153-0 Medical Examiner	35	0.8578%	21,124	-	0.0000%	-
154-0 Alternative Sentencing	37	0.9069%	22,333	-	0.0000%	-
157100 Public Guardian	26	0.6373%	15,694	-	0.0000%	-
159100 Public Administrator	11	0.2696%	6,639	-	0.0000%	-
179100 Social Services Admin	319	7.8186%	192,535	-	0.0000%	-
179120 County Child Welfare	-	0.0000%	-	-	0.0000%	-
179200 General Assistance	-	0.0000%	-	-	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-
179-2 Homeless Services	-	0.0000%	-	-	0.0000%	-
179-3 Housing	-	0.0000%	-	-	0.0000%	-
179-4 Indigent Services	-	0.0000%	-	-	0.0000%	-
179-5 Behavioral Health Programs	-	0.0000%	-	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-
181-00 Community Support	-	0.0000%	-	-	0.0000%	-
182010 Accrued Benefits	-	0.0000%	-	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-
202-0 Public Health Administration	230	5.6373%	138,820	-	0.0000%	-
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-
205-0 Animal Services	63	1.5441%	38,024	-	0.0000%	-
208-0 Enhanced 911	-	0.0000%	-	-	0.0000%	-
209-0 Regional Safety Training Center	9	0.2206%	5,432	-	0.0000%	-
210-0 Regional Communication Center	-	0.0000%	-	-	0.0000%	-
211-0 Truckee River Flood Mgmt	17	0.4167%	10,261	-	0.0000%	-
216-0 Roads	71	1.7402%	42,853	-	0.0000%	-
221-0 Indigent Assistance	-	0.0000%	-	-	0.0000%	-
225-0 Senior Center	35	0.8578%	21,124	-	0.0000%	-
228-0 Child Protective Services	-	0.0000%	-	-	0.0000%	-
230-0 Regional Permits System	-	0.0000%	-	-	0.0000%	
266-0 Truckee Remediation District	6	0.1471%	3,622	-	0.0000%	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	0.0000%	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	-	0.0000%	-
270-6 Other Restricted Funds - May	-	0.0000%	-	-	0.0000%	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	0.0000%	-
280-0 TMFPD General Fund	146	3.5784%	88,119	-	0.0000%	-
281-0 SFPD General Fund	-	0.0000%	-	-	0.0000%	-
301-0 Debt Service	-	0.0000%	-	-	0.0000%	-
340-0 SAD Debt Service	-	0.0000%	-	-	0.0000%	-
402-0 Public Works Construction Fund	2	0.0490%	1,207	-	0.0000%	-
404-0 Parks Construction Fund	-	0.0000%	-	-	0.0000%	-
430-0 Regional Permits Capital	-	0.0000%	-	-	0.0000%	-
480-0 TMFPD Const	-	0.0000%	-	-	0.0000%	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

108500 IT ENTERPRISE INFRASTRUCTURE

ALLOCATION OF COSTS:	108500 IT ENTERPRISE INFRASTRUCTURE			Micrographics/Imaging		
	User IDs	%	Allocated Costs	Images Made	%	Allocated Costs
489-0 Capital Facilities Fund	-	0.0000%	$ -	-	0.0000%	$ -
520 Golf Course	-	0.0000%	-	-	0.0000%	-
560 Building and Safety Fund	42	1.0294%	25,349	134,020	5.4208%	37,292
566-0 Water Resources	17	0.4167%	10,261	6,011	0.2431%	1,672
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-
618-0 Health Benefits	-	0.0000%	-	-	0.0000%	-
619-0 Risk Management	6	0.1471%	3,622	-	0.0000%	-
669-0 Equipment Services	-	0.0000%	-	-	0.0000%	-
711-0 TR Flood Investment	-	0.0000%	-	-	0.0000%	-
712-0 Nevada Works	-	0.0000%	-	-	0.0000%	-
713-0 RTC	-	0.0000%	-	-	0.0000%	-
714-0 WC School Dist Debt	-	0.0000%	-	-	0.0000%	-
715-0 Library Investment	-	0.0000%	-	-	0.0000%	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	0.0000%	-
718-0 Reno Tahoe Airport Auth	-	0.0000%	-	-	0.0000%	-
721-0 Public Guard Trust	-	0.0000%	-	-	0.0000%	-
722-0 Social Service Trust	-	0.0000%	-	-	0.0000%	-
730-0 Fish and Game	-	0.0000%	-	-	0.0000%	-
732-0 Range Improvement District	-	0.0000%	-	-	0.0000%	-
738-0 Court Trust Fund	-	0.0000%	-	-	0.0000%	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	0.0000%	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	0.0000%	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	0.0000%	-
750-0 OPEB Trust Fund	-	0.0000%	-	-	0.0000%	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	0.0000%	-
753-0 Deferred Com Division	-	0.0000%	-	-	0.0000%	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	0.0000%	-
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	0.0000%	-
798000 Treasury Unapportioned	-	0.0000%	-	-	0.0000%	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-
Other	-	0.0000%	-	-	0.0000%	-
Total Allocations to Operating Depts:	3,133	76.7892%	1,890,957	2,096,437	84.7959%	583,342
Total Costs Allocated	4,080	100.0000%	$ 2,462,530	2,472,333	100.0000%	$ 687,937

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

108500 IT ENTERPRISE INFRASTRUCTURE

ALLOCATION OF COSTS:	Records Management			Records Management			Total Records Management	Direct Costs	IT Enterprise Infrast
	Cubic Ft Disposed	%	Allocated Costs	Cubic Ft Stored	%	Allocated Costs			Total Allocated
Allocated Departments:									
101-1 County Manager	17	0.2353%	$ 412	8	0.0690%	$ 121	$ 533	-	$ 54,802
101-6 Comm & Engagement	-	0.0000%	-	-	0.0000%	-	-	-	-
101-8 Mgmt Svcs	-	0.0000%	-	-	0.0000%	-	-	-	4,226
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-	-	-	-
103-3 Comptroller	191	2.6436%	4,627	197	1.6990%	2,974	7,600	-	33,553
103-6 Purchasing	-	0.0000%	-	-	0.0000%	-	-	-	4,829
105-1 Comm Svcs Admin	-	0.0000%	-	-	0.0000%	-	-	-	44,663
105-31 Facility Operations	-	0.0000%	-	31	0.2674%	468	468	-	17,368
105304 Facilities Pres	-	0.0000%	-	-	0.0000%	-	-	-	-
105305 Energy	-	0.0000%	-	-	0.0000%	-	-	-	-
106-1 DA Criminal	917	12.6920%	22,213	3,511	30.2803%	52,994	75,206	-	333,158
106700 DA Civil	-	0.0000%	-	-	0.0000%	-	-	-	-
108100 IT Admin	7	0.0969%	170	1	0.0086%	15	185	-	222,295
108301 Telecomm	-	0.0000%	-	-	0.0000%	-	-	-	-
108300-900 IT Software & Services	-	0.0000%	-	-	0.0000%	-	-	-	-
108500 IT Enterprise Infra	-	0.0000%	-	-	0.0000%	-	-	-	-
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-	-	-	-
109-0 Human Resources	114	1.5779%	2,762	240	2.0699%	3,623	6,384	-	24,491
113-0 Treasurer	26	0.3599%	630	34	0.2932%	513	1,143	-	28,302
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-	-	-
Subtotal, Allocated Departments	1,272	17.6056%	30,812	4,022	34.6874%	60,707	91,519	-	767,687
Operating Departments									
100-0 County Commission	-	0.0000%	$ -	-	0.0000%	$ -	$ -	-	$ 3,622
101-11 Admin Enforcement	-	0.0000%	-	-	0.0000%	-	-	-	-
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-	-	-
101-5 Emer Mgmnt Administration	-	0.0000%	-	-	0.0000%	-	-	-	31,385
102-0 Assessor	12	0.1661%	291	-	0.0000%	-	291	-	72,614
104-0 Clerk	-	0.0000%	-	-	0.0000%	-	-	-	23,115
105-2 Comm Svcs Proj & Prog	-	0.0000%	-	-	0.0000%	-	-	-	-
105-4 Comm Svcs Planning	-	0.0000%	-	64	0.5520%	966	966	-	25,109
105-5 Comm Svcs Engineering	-	0.0000%	-	19	0.1639%	287	287	-	8,133
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-	-	-	-
106-3 Family Support Enf	-	0.0000%	-	-	0.0000%	-	-	-	-
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-	-	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	-	-	-
106-9 Drug Forfeitures	-	0.0000%	-	-	0.0000%	-	-	-	-
108-7 GIS Base Mapping	-	0.0000%	-	-	0.0000%	-	-	-	-
111-0 Recorder	9	0.1246%	218	-	0.0000%	-	218	-	20,135
112-0 Registrar of Voters	273	3.7785%	6,613	88	0.7589%	1,328	7,941	-	45,362
120-0 District Courts	1,441	19.9446%	34,905	831	7.1669%	12,543	47,448	-	183,929
124-0 Public Defender	745	10.3114%	18,046	352	3.0358%	5,313	23,359	-	361,112
125-1 Incline Justice Court	-	0.0000%	-	-	0.0000%	-	-	-	12,071
125-3 Reno Justice Court	850	11.7647%	20,590	1,812	15.6274%	27,350	47,939	-	164,216
125-4 Sparks Justice Court	34	0.4706%	824	837	7.2186%	12,634	13,457	-	50,274
125-7 Wadsworth Justice Court	-	0.0000%	-	-	0.0000%	-	-	-	3,017
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-	-	-	-
127-0 Juvenile Services	355	4.9135%	8,599	901	7.7706%	13,600	22,199	-	106,095
128-0 Alternative Public Defender	53	0.7336%	1,284	19	0.1639%	287	1,571	-	61,590
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-	-	-
130-0 Library	7	0.0969%	170	-	0.0000%	-	170	-	101,567

County of Washoe, Nevada
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108500 IT ENTERPRISE INFRASTRUCTURE

ALLOCATION OF COSTS:	Records Management			Records Management			Total Records Management	Direct Costs	IT Enterprise Infrast
	Cubic Ft Disposed	%	Allocated Costs	Cubic Ft Stored	%	Allocated Costs	Total Allocated		Total Allocated
140-1 Parks Administration	-	0.0000%	$ -	53	0.4571%	$ 800	$ 800	-	$ 75,038
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-	-	-	-
140-3 Parks Recreation	-	0.0000%	-	-	0.0000%	-	-	-	-
140-4 Parks Operations	-	0.0000%	-	-	0.0000%	-	-	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-	-	-
150-0 Sheriff	1,419	19.6401%	34,372	1,324	11.4186%	19,984	54,356	80,311	741,245
153-0 Medical Examiner	15	0.2076%	364	306	2.6391%	4,619	4,982	-	26,106
154-0 Alternative Sentencing	-	0.0000%	-	-	0.0000%	-	-	-	22,333
157100 Public Guardian	116	1.6055%	2,810	116	1.0004%	1,751	4,561	-	20,255
159100 Public Administrator	168	2.3253%	4,070	-	0.0000%	-	4,070	-	10,709
179100 Social Services Admin	151	2.0900%	3,658	-	0.0000%	-	3,658	-	196,193
179120 County Child Welfare	-	0.0000%	-	-	0.0000%	-	-	-	-
179200 General Assistance	-	0.0000%	-	-	0.0000%	-	-	-	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-	-	-	-
179-2 Homeless Services	-	0.0000%	-	-	0.0000%	-	-	-	-
179-3 Housing	-	0.0000%	-	-	0.0000%	-	-	-	-
179-4 Indigent Services	-	0.0000%	-	-	0.0000%	-	-	-	-
179-5 Behavioral Health Programs	-	0.0000%	-	-	0.0000%	-	-	-	-
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-	-	-	-
181-00 Community Support	-	0.0000%	-	-	0.0000%	-	-	-	-
182010 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-	-	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-	-	-	-
202-0 Public Health Administration	215	2.9758%	5,208	836	7.2100%	12,618	17,826	-	156,646
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-	-	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-	-	-	-
205-0 Animal Services	29	0.4014%	703	1	0.0086%	15	718	-	38,742
208-0 Enhanced 911	-	0.0000%	-	-	0.0000%	-	-	-	-
209-0 Regional Safety Training Center	-	0.0000%	-	-	0.0000%	-	-	-	5,432
210-0 Regional Communication Center	-	0.0000%	-	-	0.0000%	-	-	-	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-	-	0.0000%	-	-	-	10,261
216-0 Roads	-	0.0000%	-	-	0.0000%	-	-	-	42,853
221-0 Indigent Assistance	-	0.0000%	-	-	0.0000%	-	-	-	-
225-0 Senior Center	35	0.4844%	848	3	0.0259%	46	893	-	22,017
228-0 Child Protective Services	-	0.0000%	-	-	0.0000%	-	-	-	-
230-0 Regional Permits System	-	0.0000%	-	-	0.0000%	-	-	-	-
266-0 Truckee Remediation District	-	0.0000%	-	-	0.0000%	-	-	-	3,622
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	0.0000%	-	-	-	-
270-03 Other Restricted Funds-Coop Ext	-	0.0000%	-	-	0.0000%	-	-	-	-
270-6 Other Restricted Funds - May	-	0.0000%	-	-	0.0000%	-	-	-	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	0.0000%	-	-	-	-
280-0 TMFPD General Fund	18	0.2491%	436	11	0.0949%	166	602	-	88,721
281-0 SFPD General Fund	-	0.0000%	-	-	0.0000%	-	-	-	-
301-0 Debt Service	-	0.0000%	-	-	0.0000%	-	-	-	-
340-0 SAD Debt Service	-	0.0000%	-	-	0.0000%	-	-	-	-
402-0 Public Works Construction Fund	-	0.0000%	-	-	0.0000%	-	-	-	1,207
404-0 Parks Construction Fund	-	0.0000%	-	-	0.0000%	-	-	-	-
430-0 Regional Permits Capital	-	0.0000%	-	-	0.0000%	-	-	-	-
480-0 TMFPD Const	-	0.0000%	-	-	0.0000%	-	-	-	-

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108500 IT ENTERPRISE INFRASTRUCTURE

ALLOCATION OF COSTS:	Records Management			Records Management			Total Records Management	Direct Costs	IT Enterprise Infrast
	Cubic Ft Disposed	%	Allocated Costs	Cubic Ft Stored	%	Allocated Costs	Total Allocated	Total Allocated	Total Allocated
489-0 Capital Facilities Fund	-	0.0000%	$ -	-	0.0000%	$ -	$ -	-	$ -
520 Golf Course	-	0.0000%	-	-	0.0000%	-	-	-	-
560 Building and Safety Fund	-	0.0000%	-	-	0.0000%	-	-	-	62,641
566-0 Water Resources	8	0.1107%	194	-	0.0000%	-	194	-	12,127
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	-	-	-
618-0 Health Benefits	-	0.0000%	-	-	0.0000%	-	-	-	-
619-0 Risk Management	-	0.0000%	-	-	0.0000%	-	-	-	3,622
669-0 Equipment Services	-	0.0000%	-	-	0.0000%	-	-	-	-
711-0 TR Flood Investment	-	0.0000%	-	-	0.0000%	-	-	-	-
712-0 Nevada Works	-	0.0000%	-	-	0.0000%	-	-	-	-
713-0 RTC	-	0.0000%	-	-	0.0000%	-	-	-	-
714-0 WC School Dist Debt	-	0.0000%	-	-	0.0000%	-	-	-	-
715-0 Library Investment	-	0.0000%	-	-	0.0000%	-	-	-	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	0.0000%	-	-	-	-
718-0 Reno Tahoe Airport Auth	-	0.0000%	-	-	0.0000%	-	-	-	-
721-0 Public Guard Trust	-	0.0000%	-	-	0.0000%	-	-	-	-
722-0 Social Service Trust	-	0.0000%	-	-	0.0000%	-	-	-	-
730-0 Fish and Game	-	0.0000%	-	-	0.0000%	-	-	-	-
732-0 Range Improvement District	-	0.0000%	-	-	0.0000%	-	-	-	-
738-0 Court Trust Fund	-	0.0000%	-	-	0.0000%	-	-	-	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	0.0000%	-	-	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	0.0000%	-	-	-	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	0.0000%	-	-	-	-
750-0 OPEB Trust Fund	-	0.0000%	-	-	0.0000%	-	-	-	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	0.0000%	-	-	-	-
753-0 Deferred Com Division	-	0.0000%	-	-	0.0000%	-	-	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	0.0000%	-	-	-	-
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-	-	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	0.0000%	-	-	-	-
798000 Treasury Unapportioned	-	0.0000%	-	-	0.0000%	-	-	-	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-	-	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-	-	-	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-	-	-	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-	-	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-	-	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-	-	-	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-	-	-	-
Other	-	0.0000%	-	-	0.0000%	-	-	-	-
Total Allocations to Operating Depts:	5,953	82.3944%	144,198	7,573	65.3126%	114,304	258,502	80,311	2,813,113
Total Costs Allocated	7,225	100.0000%	$ 175,010	11,595	100.0000%	$ 175,011	$ 350,020	$ 80,311	$ 3,580,799

108-8 IT INFRASTRUCTURE

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

Washoe County has a standing policy of providing regular refreshes and technical enhancements to its technology infrastructure. The costs for this program are included within the Department of Information Technology budget, and support all County Departments regardless of funding. Costs for the Data Network Infrastructure that are not capitalized are allocated based upon number of User IDs for the County. Costs for replacement PCs and upgrades to existing PCs are included in Cost Center 108830. Costs were not capitalized due to the low price obtained by the County, and costs are allocated to the Departments receiving refreshes during FY 2016 based on the number of replaced/refreshed PCs provided to each. In FY16 IT did not purchase system/enterprise-wide file servers or firewall upgrade equipment.

County of Washoe, Nevada
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108-8 IT INFRASTRUCTURE

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	General Admin	108810 File Serv Upg	108820 Net Infra/108840 Firewall	108830 PC Replacement	108830 Enterprise-wide Exp	108850 Tele Infra	Direct
Department Expenditures								
Salaries	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Salary %	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			
Benefits	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Services & Supplies	1,140,240	-	297,785	393,026	449,429	-	-	-
Professional Svcs	-	-	-	-	-	-	-	-
Parts & Supplies	-	-	-	-	-	-	-	-
Equipment Non-Capital	-	-	-	-	-	-	-	-
Equipment - Capital	336,134	-	181,995	142,036	12,103	-	-	-
Departmental Expenditures Total	1,476,374	-	479,780	535,062	461,532	-	-	-
A-87 Adjustments:								
Unallowable Capital Equipment	(336,134)	-	(181,995)	(142,036)	(12,103)	-	-	-
Blank	-	-	-	-	-	-	-	-
Blank	-	-	-	-	-	-	-	-
Blank	-	-	-	-	-	-	-	-
Blank	-	-	-	-	-	-	-	-
A-87 Allowable Costs	1,140,240	-	297,785	393,026	449,429	-	-	-
Allocated Costs:								
101-1 County Manager	-	-	-	-	-	-	-	-
101-6 Comm & Engagement	-	-	-	-	-	-	-	-
101-8 Mgmt Svcs	-	-	-	-	-	-	-	-
101-9 Internal Audit	-	-	-	-	-	-	-	-
103-3 Comptroller	165	-	43	57	65	-	-	-
103-6 Purchasing	10,523	-	2,748	3,627	4,148	-	-	-
105-1 Comm Svcs Admin	-	-	-	-	-	-	-	-
105-31 Facility Operations	-	-	-	-	-	-	-	-
105304 Facilities Pres	-	-	-	-	-	-	-	-
105305 Energy	-	-	-	-	-	-	-	-
106-1 DA Criminal	-	-	-	-	-	-	-	-
106700 DA Civil	-	-	-	-	-	-	-	-
108100 IT Admin	-	-	-	-	-	-	-	-
108301 Telecomm	-	-	-	-	-	-	-	-
108300-900 IT Software & Services	-	-	-	-	-	-	-	-
108500 IT Enterprise Infra	-	-	-	-	-	-	-	-
108800 IT Infrastructure Pres	-	-	-	-	-	-	-	-
109-0 Human Resources	-	-	-	-	-	-	-	-
113-0 Treasurer	149	-	39	51	59	-	-	-
188-0 Fund Transfers	-	-	-	-	-	-	-	-
Total A-87 Costs	1,151,077	-	300,615	396,761	453,700	-	-	-
Distribute General Administration		-	-	-	-	-	-	-
Total Costs by Function	1,151,077	-	300,615	396,761	453,700	-	-	-
Adjustments	-	-	-	-	-	-	-	-
Total Allocated Costs	$ 1,151,077	$ -	$ 300,615	$ 396,761	$ 453,700	$ -	$ -	$ -

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108-8 IT INFRASTRUCTURE

ALLOCATION OF COSTS:	108810 File Serv Upg	108820 Net Infra/108840 Firewall	108830 PC Replacement # of PCs Replaced		108830 PC Replacement Allocated Costs	108830 Enterprise-wide End User IDs		108830 Enterprise-wide Allocated Costs	108850 Tele Infra	IT Infrastruct Total Allocated
Allocated Departments:										
101-1 County Manager	$ -	$ -	-	0.0000%	$ -	83	2.0244%	$ -	$ -	$ -
101-6 Comm & Engagement			-	0.0000%	-	-	0.0000%	-		-
101-8 Mgmt Svcs			-	0.0000%	-	7	0.1707%	-		-
101-9 Internal Audit			-	0.0000%	-	-	0.0000%	-		-
103-3 Comptroller	-		-	0.0000%	-	43	1.0488%	-		-
103-6 Purchasing			-	0.0000%	-	8	0.1951%	-		-
105-1 Comm Svcs Admin			56	10.6667%	48,395	74	1.8049%	-		48,395
105-31 Facility Operations	-		-	0.0000%	-	28	0.6829%	-		-
105304 Facilities Pres			-	0.0000%	-	-	0.0000%	-		-
105305 Energy			-	0.0000%	-	-	0.0000%	-		-
106-1 DA Criminal			-	0.0000%	-	261	6.3659%	-		-
106700 DA Civil			-	0.0000%	-	-	0.0000%	-		-
108100 IT Admin			-	0.0000%	-	368	8.9756%	-		-
108301 Telecomm			-	0.0000%	-	-	0.0000%	-	-	-
108300-900 IT Software & Services	300,615	396,761	-	0.0000%	-	-	0.0000%	-		697,377
108500 IT Enterprise Infra			-	0.0000%	-	-	0.0000%	-		-
108800 IT Infrastructure Pres			-	0.0000%	-	-	0.0000%	-		-
109-0 Human Resources	-		-	0.0000%	-	30	0.7317%	-		-
113-0 Treasurer			-	0.0000%	-	45	1.0976%	-		-
188-0 Fund Transfers			-	0.0000%	-	-	0.0000%	-		-
Subtotal, Allocated Departments	300,615	396,761	56	10.6667%	48,395	947	23.0976%	-	-	745,772
Operating Departments										
100-0 County Commission	$ -	$ -	-	0.0000%	$ -	6	0.1463%	$ -	$ -	$ -
101-11 Admin Enforcement			-	0.0000%	-	-	0.0000%	-		-
101-3 Grants Division - Co Mgr.			-	0.0000%	-	-	0.0000%	-		-
101-5 Emer Mgmnt Administration			40	7.6190%	34,567	52	1.2683%	-		34,567
102-0 Assessor			-	0.0000%	-	74	1.8049%	-		-
104-0 Clerk			-	0.0000%	-	19	0.4634%	-		-
105-2 Comm Svcs Proj & Prog			-	0.0000%	-	-	0.0000%	-		-
105-4 Comm Svcs Planning			-	0.0000%	-	40	0.9756%	-		-
105-5 Comm Svcs Engineering			-	0.0000%	-	13	0.3171%	-		-
106-2 CARES/SART			-	0.0000%	-	-	0.0000%	-		-
106-3 Family Support Enf			-	0.0000%	-	-	0.0000%	-		-
106-5 DA Grants			-	0.0000%	-	-	0.0000%	-		-
106710 DA CPS Integration			-	0.0000%	-	-	0.0000%	-		-
106-9 Drug Forfeitures			-	0.0000%	-	-	0.0000%	-		-
108-7 GIS Base Mapping			-	0.0000%	-	-	0.0000%	-		-
111-0 Recorder			-	0.0000%	-	33	0.8049%	-		-
112-0 Registrar of Voters			-	0.0000%	-	62	1.5122%	-		-
120-0 District Courts			-	0.0000%	-	-	0.0000%	-		-
124-0 Public Defender			-	0.0000%	-	88	2.1463%	-		-
125-1 Incline Justice Court			-	0.0000%	-	20	0.4878%	-		-
125-3 Reno Justice Court			53	10.0952%	45,802	104	2.5366%	-		45,802
125-4 Sparks Justice Court			36	6.8571%	31,111	61	1.4878%	-		31,111
125-7 Wadsworth Justice Court			-	0.0000%	-	5	0.1220%	-		-
126-0 Incline Constable			-	0.0000%	-	-	0.0000%	-		-
127-0 Juvenile Services			-	0.0000%	-	139	3.3902%	-		-
128-0 Alternative Public Defender			-	0.0000%	-	49	1.1951%	-		-
129-0 Conflict Counsel			-	0.0000%	-	-	0.0000%	-		-
130-0 Library			-	0.0000%	-	168	4.0976%	-		-

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108-8 IT INFRASTRUCTURE

ALLOCATION OF COSTS:	108810 File Serv Upg	108820 Net Infra/108840 Firewall	108830 PC Replacement			108830 Enterprise-wide			108850 Tele Infra	IT Infrastruct
			# of PCs Replaced		Allocated Costs	End User IDs				Total Allocated
140-1 Parks Administration	$ -	$ -	-	0.0000%	$ -	123	3.0000%	$ -	$ -	$ -
140-2 Parks Planning & Develop			-	0.0000%	-	-	0.0000%	-		-
140-3 Parks Recreation			-	0.0000%	-	-	0.0000%	-		-
140-4 Parks Operations			-	0.0000%	-	-	0.0000%	-		-
140-9 Parks Infrastructure Preserv			-	0.0000%	-	-	0.0000%	-		-
150-0 Sheriff			-	0.0000%	-	1,005	24.5122%	-		-
153-0 Medical Examiner			-	0.0000%	-	35	0.8537%	-		-
154-0 Alternative Sentencing			-	0.0000%	-	37	0.9024%	-		-
157100 Public Guardian			-	0.0000%	-	26	0.6341%	-		-
159100 Public Administrator			-	0.0000%	-	11	0.2683%	-		-
179100 Social Services Admin				0.0000%	-	319	7.7805%	-		-
179120 County Child Welfare			-	0.0000%	-	-	0.0000%	-		-
179200 General Assistance			-	0.0000%	-	-	0.0000%	-		-
179250 Adult Comm Assis Center			-	0.0000%	-	-	0.0000%	-		-
179-2 Homeless Services			-	0.0000%	-	-	0.0000%	-		-
179-3 Housing			-	0.0000%	-	-	0.0000%	-		-
179-4 Indigent Services			-	0.0000%	-	-	0.0000%	-		-
179-5 Behavioral Health Programs			-	0.0000%	-	-	0.0000%	-		-
180-0 Intergovernmental			-	0.0000%	-	-	0.0000%	-		-
181-00 Community Support			-	0.0000%	-	-	0.0000%	-		-
182010 Accrued Benefits			-	0.0000%	-	-	0.0000%	-		-
184-0 Regional Water Planning			-	0.0000%	-	-	0.0000%	-		-
189-0 Contingency			-	0.0000%	-	-	0.0000%	-		-
199-0 Undesig Rev - Excluding Energy			-	0.0000%	-	-	0.0000%	-		-
202-0 Public Health Administration			-	0.0000%	-	230	5.6098%	-		-
203-0 Stabilization Fund			-	0.0000%	-	-	0.0000%	-		-
204-0 Library Expansion			-	0.0000%	-	-	0.0000%	-		-
205-0 Animal Services			-	0.0000%	-	63	1.5366%	-		-
208-0 Enhanced 911			-	0.0000%	-	-	0.0000%	-		-
209-0 Regional Safety Training Center			-	0.0000%	-	9	0.2195%	-		-
210-0 Regional Communication Center			-	0.0000%	-	-	0.0000%	-		-
211-0 Truckee River Flood Mgmt			-	0.0000%	-	17	0.4146%	-		-
216-0 Roads			-	0.0000%	-	71	1.7317%	-		-
221-0 Indigent Assistance			-	0.0000%	-	-	0.0000%	-		-
225-0 Senior Center			-	0.0000%	-	35	0.8537%	-		-
228-0 Child Protective Services			340	64.7620%	293,825	-	0.0000%	-		293,825
230-0 Regional Permits System			-	0.0000%	-	-	0.0000%	-		-
266-0 Truckee Remediation District			-	0.0000%	-	6	0.1463%	-		-
270-2 Other Restricted Funding-Baseball			-	0.0000%	-	-	0.0000%	-		-
270-3 Other Restricted Funding-Coop Ext			-	0.0000%	-	-	0.0000%	-		-
270-6 Other Restricted Funding - May			-	0.0000%	-	-	0.0000%	-		-
270-7 Other Rest Funding-Admin Assess			-	0.0000%	-	-	0.0000%	-		-
280-0 TMFPD General Fund			-	0.0000%	-	146	3.5610%	-		-
281-0 SFPD General Fund			-	0.0000%	-	-	0.0000%	-		-
301-0 Debt Service			-	0.0000%	-	-	0.0000%	-		-
340-0 SAD Debt Service			-	0.0000%	-	-	0.0000%	-		-
402-0 Public Works Construction Fund			-	0.0000%	-	2	0.0488%	-		-
404-0 Parks Construction Fund			-	0.0000%	-	-	0.0000%	-		-
430-0 Regional Permits Capital			-	0.0000%	-	-	0.0000%	-		-
480-0 TMFPD Const			-	0.0000%	-	-	0.0000%	-		-

County of Washoe, Nevada
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108-8 IT INFRASTRUCTURE

ALLOCATION OF COSTS:

	108810 File Serv Upg	108820 Net Infra/108840 Firewall	108830 PC Replacement			108830 Enterprise-wide			108850 Tele Infra	IT Infrastruct Total Allocated
			# of PCs Replaced		Allocated Costs	End User IDs				
489-0 Capital Facilities Fund			-	0.0000%	$ -	-	0.0000%	$ -		$ -
520 Golf Course			-	0.0000%	-	-	0.0000%	-		-
560 Building and Safety Fund			-	0.0000%	-	42	1.0244%	-		-
566-0 Water Resources			-	0.0000%	-	17	0.4146%	-		-
568-0 So.Truckee Meadows GID			-	0.0000%	-	-	0.0000%	-		-
618-0 Health Benefits			-	0.0000%	-	-	0.0000%	-		-
619-0 Risk Management			-	0.0000%	-	6	0.1463%	-		-
669-0 Equipment Services			-	0.0000%	-	20	0.4878%	-		-
711-0 TR Flood Investment			-	0.0000%	-	-	0.0000%	-		-
712-0 Nevada Works			-	0.0000%	-	-	0.0000%	-		-
713-0 RTC			-	0.0000%	-	-	0.0000%	-		-
714-0 WC School Dist Debt			-	0.0000%	-	-	0.0000%	-		-
715-0 Library Investment			-	0.0000%	-	-	0.0000%	-		-
716-0 TWRQSA Joint Venture			-	0.0000%	-	-	0.0000%	-		-
718-0 Reno Tahoe Airport Auth			-	0.0000%	-	-	0.0000%	-		-
721-0 Public Guard Trust			-	0.0000%	-	-	0.0000%	-		-
722-0 Social Service Trust			-	0.0000%	-	-	0.0000%	-		-
730-0 Fish and Game			-	0.0000%	-	-	0.0000%	-		-
732-0 Range Improvement District			-	0.0000%	-	-	0.0000%	-		-
738-0 Court Trust Fund			-	0.0000%	-	-	0.0000%	-		-
739-0 Sheriff Trust & Agency Fund			-	0.0000%	-	-	0.0000%	-		-
740-0 Railroad Grd Sep Pro			-	0.0000%	-	-	0.0000%	-		-
742-0 Southwest Point/Arrowhead			-	0.0000%	-	-	0.0000%	-		-
750-0 OPEB Trust Fund			-	0.0000%	-	-	0.0000%	-		-
752-0 Agency Tax Settlement			-	0.0000%	-	-	0.0000%	-		-
753-0 Deferred Com Division			-	0.0000%	-	-	0.0000%	-		-
754-0 Tahoe Regional Planning			-	0.0000%	-	-	0.0000%	-		-
756-0 Tank Farm			-	0.0000%	-	-	0.0000%	-		-
766-0 Western Reg Wtr Comm			-	0.0000%	-	-	0.0000%	-		-
798000 Treasury Unapportioned			-	0.0000%	-	-	0.0000%	-		-
990055 May Building Trust			-	0.0000%	-	-	0.0000%	-		-
990221 Verdi Tv Admin			-	0.0000%	-	-	0.0000%	-		-
992010 Senior Services Fund			-	0.0000%	-	-	0.0000%	-		-
994000 TRPA Permits			-	0.0000%	-	-	0.0000%	-		-
994002 AT&T Cell Tower			-	0.0000%	-	-	0.0000%	-		-
994003 Ubiquitel Cell Tower			-	0.0000%	-	-	0.0000%	-		-
998000 Financial Assurances			-	0.0000%	-	-	0.0000%	-		-
Other			-	0.0000%	-	-	0.0000%	-		-
Total Allocations to Operating Depts:	-	-	469	89.3333%	405,305	3,153	76.9024%	-	-	405,305
Total Costs Allocated	$ 300,615	$ 396,761	525	100.0000%	$ 453,700	4,100	100.0000%	$ -	$ -	$ 1,151,077

109-0 HUMAN RESOURCES

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Human Resources office is responsible for typical personnel services associated with government operations. Services include establishing job content and grades, maintaining employee records, ensuring compliance with county personnel regulations, processing disciplinary actions, supporting Department recruitment efforts, and other related services. These services are necessary and beneficial to the operations of all County Departments, including those federally financed. Costs are allocated based on the Full Time Equivalents (FTE) in each Department in FY 2016 as identified in the County Budget FTE Report. The Human Resource Department provides no services to the District Courts, and a reduced level of service to the Justice Courts which is reflected by applying a factor of .5 to Justice Court FTE total. In addition, Human Resources supports the hiring of Truckee Meadows Fire Protection Distrtict staff. An additional 124.0 FTE are added for TMFPD.

The Labor Relations Unit is responsible for negotiating with employee groups to establish terms for compensation, employee benefits, working conditions, paid time off, and other elements of collective bargaining contracts. The policies established are necessary and beneficial to the operations of all County Departments, including those federally financed. Costs for the Labor Relations unit are allocated to Departments based upon Full Time Equivalents as identified in the County Budget FTE Report during FY2016.

County of Washoe, Nevada
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Based on Actual Costs for the Fiscal Year Ending June 30, 2016
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109-0 HUMAN RESOURCES

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	General Admin	Human Resources 109-1	Labor Relation 109-2	Direct Costs
Department Expenditures					
Salaries	$ 1,206,517	$ -	$ 1,206,517	$ -	$ -
Salary %	8573.0000%	0.0000%	100.0000%	0.0000%	
Benefits	490,800	-	490,800	-	-
	1,697,316	-	1,697,316	-	-
Services & Supplies	181,802		181,716	86	
Professional Svcs	210,606		210,606	-	
Mediation	34,651		34,651	-	
Pre Employment Physicals	21,311		21,311		
Other Expense	-		-	-	
Court Reporter	4,223		4,223		
Drug & Alcohol Evals	2,282		2,282		
Investigations	55,939		55,939		
Food Purchases	232		232		
Travel - Non Co Personnel	373		373		
Capital Equipment	19,211		19,211	-	
Departmental Expenditures Total	2,227,945	-	2,227,859	86	-
A-87 Adjustments:					
Less: Statistical Order for MH Counselor	(1,054)		(1,054)	-	-
Less: Statistical Order for Epidemiologist	(472)		(472)	-	-
Unallowable Professional Svcs	(15,326)		(15,326)	-	-
Mediation Expense	(34,651)		(34,651)	-	-
Court Reporter	4,223		4,223		
Drug & Alcohol Evals	2,282		2,282		
Investigations	55,939		55,939		
Food Purchases	232		232		
Less: Travel Non-County Personnel	(373)		(373)	-	-
Capital Equipment	(19,211)		(19,211)	-	-
A-87 Allowable Costs	2,219,533	-	2,219,447	86	-
Allocated Costs:					
101-1 County Manager	4,020		4,020	-	
101-6 Comm & Engagement	14,180		14,180	-	
101-8 Mgmt Svcs	3,444		3,444	-	
101-9 Internal Audit	-		-	-	
103-3 Comptroller	5,031		5,031	-	
103-6 Purchasing	3,536		3,536	-	
105-1 Comm Svcs Admin	-		-		
105-31 Facility Operations	44,900		44,900		
105304 Facilities Pres	347		347		
105305 Energy	6,088		6,088		
106-1 DA Criminal	-		-	-	
106700 DA Civil	222,724		222,724	-	
108100 IT Admin	-		-	-	
108301 Telecomm	877		877	-	
108300-900 IT Software & Services	65,198		65,198	-	
108500 IT Enterprise Infra	24,491		24,491	-	
108800 IT Infrastructure Pres	-		-	-	
109-0 Human Resources	-		-	-	
113-0 Treasurer	1,716		1,716	-	
188-0 Fund Transfers	107,282		107,282	-	
Total A-87 Costs	2,723,367	-	2,723,281	86	-
Distribute Labor Relation to HR	-	-	86	(86)	-
Total Costs by Function	2,723,367	-	2,723,367	-	-
Total Allocated Costs	$ 2,723,367	$ -	$ 2,723,367	$ -	$ -

Reconciliation to SAP
109-0 General Funds Only

		Total
Central Service Cost Centers:		
	Human Resources	$ 2,227,859
	Labor Relations	86
	Subtotal	$ 2,227,945
Non Central Service Cost Centers:		
	None	-
	Total	2,227,945

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109-0 HUMAN RESOURCES

ALLOCATION OF COSTS:	Human Resources					
	FTEs	%	Allocated Costs			
Allocated Departments:						
101-1 County Manager	5.00	0.2021%	$ 5,504			
101-6 Comm & Engagement	6.00	0.2425%	6,604			
101-8 Mgmt Svcs	12.25	0.4951%	13,483			
101-9 Internal Audit	1.00	0.0404%	1,100			
103-3 Comptroller	25.42	1.0274%	27,980			
103-6 Purchasing	0.00	0.0000%	-			
105-1 Comm Svcs Admin	12.28	0.4963%	13,516			
105-31 Facility Operations	29.12	1.1769%	32,051			
105304 Facilities Pres	0.00	0.0000%	-			
105305 Energy	0.00	0.0000%	-			
106-1 DA Criminal	109.00	4.4053%	119,972			
106700 DA Civil	24.00	0.9700%	26,417			
108100 IT Admin	6.00	0.2425%	6,604			
108301 Telecomm	3.00	0.1212%	3,301			
108300-900 IT Software & Services	54.00	2.1824%	59,435			
108500 IT Enterprise Infra	20.00	0.8083%	22,013			
108800 IT Infrastructure Pres	0.00	0.0000%	-			
109-0 Human Resources	0.00	0.0000%	-			
113-0 Treasurer	21.04	0.8503%	23,157			
188-0 Fund Transfers	0.00	0.0000%	-			
Subtotal, Allocated Departments	328.11	13.2607%	361,137	-	-	
Operating Departments						
100-0 County Commission	5.00	0.2021%	$ 5,504			
101-11 Admin Enforcement	0.00	0.0000%	-			
101-3 Grants Division - Co Mgr.	0.00	0.0000%	-			
101-5 Emer Mgmnt Administration	6.00	0.2425%	6,604			
102-0 Assessor	60.00	2.4249%	66,039			
104-0 Clerk	14.00	0.5658%	15,409			
105-2 Comm Svcs Proj & Prog	0.35	0.0141%	384			
105-4 Comm Svcs Planning	21.79	0.8807%	23,985			
105-5 Comm Svcs Engineering	13.12	0.5303%	14,442			
106-2 CARES/SART	0.00	0.0000%	-			
106-3 Family Support Enf	37.00	1.4954%	40,725			
106-5 DA Grants	0.00	0.0000%	-			
106710 DA CPS Integration	0.00	0.0000%	-			
106-9 Drug Forfeitures	1.00	0.0404%	1,100			
108-7 GIS Base Mapping	0.00	0.0000%	-			
111-0 Recorder	22.00	0.8891%	24,213			
112-0 Registrar of Voters	6.89	0.2785%	7,585			
120-0 District Courts	0.00	0.0000%	-			
124-0 Public Defender	55.45	2.2410%	61,031			
125-1 Incline Justice Court	3.07	0.1241%	3,380			
125-3 Reno Justice Court	26.35	1.0647%	28,996			
125-4 Sparks Justice Court	12.21	0.4933%	13,434			
125-7 Wadsworth Justice Court	1.30	0.0525%	1,430			
126-0 Incline Constable	1.84	0.0744%	2,026			
127-0 Juvenile Services	122.21	4.9392%	134,513			
128-0 Alternative Public Defender	15.00	0.6062%	16,509			
129-0 Conflict Counsel	0.00	0.0000%	-			
130-0 Library	94.42	3.8160%	103,924			

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109-0 HUMAN RESOURCES

ALLOCATION OF COSTS:	Human Resources		
	FTEs	%	Allocated Costs
140-1 Parks Administration	48.45	1.9581%	$ 53,326
140-2 Parks Planning & Develop	0.00	0.0000%	-
140-3 Parks Recreation	0.00	0.0000%	-
140-4 Parks Operations	0.00	0.0000%	-
140-9 Parks Infrastructure Preserv	0.00	0.0000%	-
150-0 Sheriff	722.60	29.2044%	795,344
153-0 Medical Examiner	16.57	0.6697%	18,238
154-0 Alternative Sentencing	7.94	0.3209%	8,739
157100 Public Guardian	16.00	0.6466%	17,609
159100 Public Administrator	10.00	0.4042%	11,008
179100 Social Services Admin	43.00	1.7379%	47,329
179120 County Child Welfare	0.00	0.0000%	-
179200 General Assistance	0.00	0.0000%	-
179250 Adult Comm Assis Center	0.00	0.0000%	-
179-2 Homeless Services	0.00	0.0000%	-
179-3 Housing	0.00	0.0000%	-
179-4 Indigent Services	0.00	0.0000%	-
179-5 Behavioral Health Programs	0.00	0.0000%	-
180-0 Intergovernmental	0.00	0.0000%	-
181-00 Community Support	0.00	0.0000%	-
182010 Accrued Benefits	0.00	0.0000%	-
184-0 Regional Water Planning	0.00	0.0000%	-
189-0 Contingency	0.00	0.0000%	-
199-0 Undesig Rev - Excluding Energy	0.00	0.0000%	-
202-0 Public Health Administration	157.49	6.3650%	173,342
203-0 Stabilization Fund	0.00	0.0000%	-
204-0 Library Expansion	21.66	0.8754%	23,840
205-0 Animal Services	40.00	1.6166%	44,026
208-0 Enhanced 911	0.00	0.0000%	-
209-0 Regional Safety Training Center	4.75	0.1920%	5,229
210-0 Regional Communication Center	0.00	0.0000%	-
211-0 Truckee River Flood Mgmt	9.00	0.3637%	9,905
216-0 Roads	57.62	2.3287%	63,419
221-0 Indigent Assistance	0.00	0.0000%	-
225-0 Senior Center	23.77	0.9607%	26,163
228-0 Child Protective Services	233.06	9.4192%	256,519
230-0 Regional Permits System	0.00	0.0000%	-
266-0 Truckee Remediation District	7.05	0.2849%	7,759
270-2 Other Restricted Funds-Baseball	0.00	0.0000%	-
270-3 Other Restricted Funds-Coop Ext	0.00	0.0000%	-
270-6 Other Restricted Funds - May	5.48	0.2215%	6,032
270-7 Other Rest Funds-Admin Assess	0.00	0.0000%	-
280-0 TMFPD General Fund	124.00	5.0115%	136,482
281-0 SFPD General Fund	0.00	0.0000%	-
301-0 Debt Service	0.00	0.0000%	-
340-0 SAD Debt Service	0.00	0.0000%	-
402-0 Public Works Construction Fund	0.00	0.0000%	-
404-0 Parks Construction Fund	0.00	0.0000%	-
430-0 Regioanl Permits Capital	0.00	0.0000%	-
480-0 TMFPD Const	0.00	0.0000%	-

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109-0 HUMAN RESOURCES

ALLOCATION OF COSTS:	Human Resources				
	FTEs	%	Allocated Costs		
489-0 Capital Facilities Fund	0.00	0.0000%	$ -		
520 Golf Course	7.27	0.2938%	8,001		
560 Building and Safety Fund	18.56	0.7501%	20,428		
566-0 Water Resources	25.55	1.0326%	28,121		
568-0 So.Truckee Meadows GID	0.00	0.0000%	-		
618-0 Health Benefits	3.25	0.1314%	3,579		
619-0 Risk Management	3.00	0.1212%	3,301		
669-0 Equipment Services	21.13	0.8540%	23,258		
711-0 TR Flood Investment	0.00	0.0000%	-		
712-0 Nevada Works	0.00	0.0000%	-		
713-0 RTC	0.00	0.0000%	-		
714-0 WC School Dist Debt	0.00	0.0000%	-		
715-0 Library Investment	0.00	0.0000%	-		
716-0 TWRQSA Joint Venture	0.00	0.0000%	-		
718-0 Reno Tahoe Airport Auth	0.00	0.0000%	-		
721-0 Public Guard Trust	0.00	0.0000%	-		
722-0 Social Service Trust	0.00	0.0000%	-		
730-0 Fish and Game	0.00	0.0000%	-		
732-0 Range Improvement District	0.00	0.0000%	-		
738-0 Court Trust Fund	0.00	0.0000%	-		
739-0 Sheriff Trust & Agency Fund	0.00	0.0000%	-		
740-0 Railroad Grd Sep Pro	0.00	0.0000%	-		
742-0 Southwest Point/Arrowhead	0.00	0.0000%	-		
750-0 OPEB Trust Fund	0.00	0.0000%	-		
752-0 Agency Tax Settlement	0.00	0.0000%	-		
753-0 Deferred Com Division	0.00	0.0000%	-		
754-0 Tahoe Regional Planning	0.00	0.0000%	-		
756-0 Tank Farm	0.00	0.0000%	-		
766-0 Western Reg Wtr Comm	0.00	0.0000%	-		
798000 Treasury Unapportioned	0.00	0.0000%	-		
990055 May Building Trust	0.00	0.0000%	-		
990221 Verdi Tv Admin	0.00	0.0000%	-		
992010 Senior Services Fund	0.00	0.0000%	-		
994000 TRPA Permits	0.00	0.0000%	-		
994002 AT&T Cell Tower	0.00	0.0000%	-		
994003 Ubiquitel Cell Tower	0.00	0.0000%	-		
998000 Financial Assurances	0.00	0.0000%	-		
Other	0.00	0.0000%	-		
Total Allocations to Operating Depts:	2,146.19	86.7393%	2,362,230	-	-
Total Costs Allocated	2474.30	100.0000%	$ 2,723,367	-	-

113-0 TREASURER

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Washoe County Treasurer is responsible for signing all County disbursement checks and for banking transactions. The Treasurer's office maintains the County's banking records. Fees for banking services are not paid through an appropriation, but instead are offset per contractual terms against County interest earnings. The fees are presented on monthly banking statements and accumulated for allocation. Banking services support all County Departments, and related costs are allocated based on the number of accounts payable transactions processed for each Department. Other activities of this office include tax collection and tax proceeds distribution, and costs related to these activities are not allowable and are not allocated.

The Treasurer's Office receives a direct reimbursement for Fund 340 SAD. The reimbursement for Fund 340 is specifically for the Special Assessment District (SAD) and is deducted from the Treasurer's charge to the SAD in the Accts Payable total. This amount is $10,276.65 for FY16.

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113-0 TREASURER

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	General Admin	Banking Services	Other Services	Direct Charge
Department Expenditures					
Salaries	$ 1,138,492	$ -	$ 52,123	$ 1,067,255	$ 19,114
Salary %	100.0000%	0.0000%	4.5783%	93.7429%	1.6789%
Benefits	528,842	-	24,255	494,784	9,802
	1,667,334	-	76,379	1,562,039	28,916
Services & Supplies	76,895	-	3,520	72,084	1,291
Professional Svcs	9,824	-	-	9,824	
Investment Services	294,843			294,843	
Invest Pool Allocation Exp	(289,644)			(289,644)	
Interest Expense	5,933			5,933	
Advertising	12,007			12,007	
Banking Charges	275,715	-	275,715	-	
Cash Over/Short	40			40	
Equipment	8,297	-	380	7,917	
Other Expense	2,433	-	1,556	878	
Departmental Expenditures Total	2,063,677	-	357,549	1,675,921	30,207
A-87 Adjustments:					
Less: NSF and Other Fees	(149,741)	-	(10,277)	(139,465)	-
Less: Surplus Equipment Sales	(676)	-	(31)	(645)	-
Add: Depreciation	221,781	-	10,154	211,627	-
Less: Other Gov't Fees	-	-	-	-	-
A-87 Allowable Costs	2,135,041	-	357,396	1,747,438	30,207
Allocated Costs:					
101-1 County Manager	5,680	-	260	5,325	95
101-6 Comm & Engagement	23,370	-	1,070	21,908	392
101-8 Mgmt Svcs	3,291	-	151	3,085	55
101-9 Internal Audit	1,099	-	50	1,031	18
103-3 Comptroller	3,699	-	169	3,468	62
103-6 Purchasing	651	-	30	610	11
105-1 Comm Svcs Admin	-	-	-	-	-
105-31 Facility Operations	40,357	-	1,848	37,831	678
105304 Facilities Pres	437	-	20	410	7
105305 Energy	12,131	-	555	11,372	204
106-1 DA Criminal	-	-	-	-	-
106700 DA Civil	6,503	-	298	6,096	109
108100 IT Admin	235,290	-	10,772	220,568	3,950
108301 Telecomm	1,491	-	68	1,398	25
108300-900 IT Software & Services	97,801	-	4,478	91,681	1,642
108500 IT Enterprise Infra	28,302	-	1,296	26,531	475
108800 IT Infrastructure Pres	-	-	-	-	-
109-0 Human Resources	23,157	-	1,060	21,708	389
113-0 Treasurer	1,629	-	75	1,527	27
188-0 Fund Transfers	160,923	-	7,367	150,854	2,702
Total A-87 Costs	2,780,853	-	386,964	2,352,841	41,048
Distribute General Administration		-	-	-	
Total Costs by Function	2,780,853	-	386,964	2,352,841	41,048
Unallowable Costs	(2,352,841)	-	-	(2,352,841)	-
Total Allocated Costs (see Note)	$ 428,012	-	$ 386,964	$ -	$ 41,048

Reconciliation to SAP
113-0 General Funds Only

		Total
Central Service Cost Centers:		
	Treasurer's Office	$ 2,063,677
	None	-
	Subtotal	$ 2,063,677
Non Central Service Cost Centers:		
	None	-
	Total	2,063,677

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

113-0 TREASURER

ALLOCATION OF COSTS:	Banking Services			Direct Charge	Total Allocated
	FY 16 Accts Pay Trans	%	Allocated Costs		
Allocated Departments:					
101-1 County Manager	295	0.2580%	$ 1,025	$ -	$ 1,025
101-6 Comm & Engagement	632	0.5528%	2,196	-	2,196
101-8 Mgmt Svcs	484	0.4233%	1,682	-	1,682
101-9 Internal Audit	9	0.0079%	31	-	31
103-3 Comptroller	479	0.4189%	1,664	-	1,664
103-6 Purchasing	16	0.0140%	56	-	56
105-1 Comm Svcs Admin	458	0.4006%	1,591	-	1,591
105-31 Facility Operations	5,362	4.6897%	18,629	-	18,629
105304 Facilities Pres	-	0.0000%	-	-	-
105305 Energy	1,177	1.0294%	4,089	-	4,089
106-1 DA Criminal	1,976	1.7282%	6,865	-	6,865
106700 DA Civil	287	0.2510%	997	-	997
108100 IT Admin	423	0.3700%	1,470	-	1,470
108301 Telecomm	72	0.0630%	250	-	250
108300-900 IT Software & Services	295	0.2580%	1,025	-	1,025
108500 IT Enterprise Infra	460	0.4023%	1,598	-	1,598
108800 IT Infrastructure Pres	43	0.0376%	149	-	149
109-0 Human Resources	494	0.4321%	1,716	-	1,716
113-0 Treasurer	469	0.4102%	1,629	-	1,629
188-0 Fund Transfers	-	0.0000%	-	-	-
Subtotal, Allocated Departments	13,431	11.7470%	46,662	-	46,662
Operating Departments					
100-0 County Commission	111	0.0971%	$ 386	$ -	$ 386
101-11 Admin Enforcement	-	0.0000%	-	-	-
101-3 Grants Division - Co Mgr.	23	0.0201%	80	-	80
101-5 Emer Mgmnt Administration	644	0.5633%	2,238	-	2,238
102-0 Assessor	567	0.4959%	1,970	-	1,970
104-0 Clerk	249	0.2178%	865	-	865
105-2 Comm Svcs Proj & Prog	5	0.0044%	17	-	17
105-4 Comm Svcs Planning	340	0.2974%	1,181	-	1,181
105-5 Comm Svcs Engineering	152	0.1329%	528	-	528
106-2 CARES/SART	641	0.5606%	2,227	-	2,227
106-3 Family Support Enf	481	0.4207%	1,671	-	1,671
106-5 DA Grants	89	0.0778%	309	-	309
106710 DA CPS Integration	-	0.0000%	-	-	-
106-9 Drug Forfeitures	141	0.1233%	490	-	490
108-7 GIS Base Mapping	-	0.0000%	-	-	-
111-0 Recorder	432	0.3778%	1,501	-	1,501
112-0 Registrar of Voters	904	0.7907%	3,141	-	3,141
120-0 District Courts	5,483	4.7955%	19,050	-	19,050
124-0 Public Defender	867	0.7583%	3,012	-	3,012
125-1 Incline Justice Court	166	0.1452%	577	-	577
125-3 Reno Justice Court	1,047	0.9157%	3,638	-	3,638
125-4 Sparks Justice Court	334	0.2921%	1,160	-	1,160
125-7 Wadsworth Justice Court	54	0.0472%	187	-	187
126-0 Incline Constable	94	0.0822%	327	-	327
127-0 Juvenile Services	3,315	2.8993%	11,517	-	11,517
128-0 Alternative Public Defender	436	0.3813%	1,515	-	1,515
129-0 Conflict Counsel	1,043	0.9122%	3,624	-	3,624
130-0 Library	1,810	1.5831%	6,289	-	6,289

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

113-0 TREASURER

ALLOCATION OF COSTS:

	Banking Services				
	FY 16 Accts Pay Trans	%	Allocated Costs	Direct Charge	Total Allocated
140-1 Parks Administration	3,464	3.0297%	$ 12,035	$ -	$ 12,035
140-2 Parks Planning & Develop	-	0.0000%	-	-	-
140-3 Parks Recreation	-	0.0000%	-	-	-
140-4 Parks Operations	-	0.0000%	-	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	-
150-0 Sheriff	10,392	9.0890%	36,105	-	36,105
153-0 Medical Examiner	930	0.8134%	3,231	-	3,231
154-0 Alternative Sentencing	234	0.2047%	813	-	813
157100 Public Guardian	215	0.1880%	747	-	747
159100 Public Administrator	140	0.1224%	486	-	486
179100 Social Services Admin	114	0.0997%	396	-	396
179120 County Child Welfare	-	0.0000%	-	-	-
179200 General Assistance	35	0.0306%	122	-	122
179250 Adult Comm Assis Center	12	0.0105%	42	-	42
179-2 Homeless Services	75	0.0656%	261	-	261
179-3 Housing	436	0.3813%	1,515	-	1,515
179-4 Indigent Services	1,459	1.2761%	5,069	-	5,069
179-5 Behavioral Health Programs	7	0.0061%	24	-	24
180-0 Intergovernmental	23	0.0201%	80	-	80
181-00 Community Support	104	0.0910%	361	-	361
182010 Accrued Benefits	-	0.0000%	-	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	-
189-0 Contingency	-	0.0000%	-	-	-
199-0 Undesig Rev - Excluding Energy	3	0.0026%	10	-	10
202-0 Public Health Administration	4,869	4.2585%	16,916	-	16,916
203-0 Stabilization Fund	-	0.0000%	-	-	-
204-0 Library Expansion	1,157	1.0119%	4,020	-	4,020
205-0 Animal Services	1,498	1.3102%	5,205	-	5,205
208-0 Enhanced 911	222	0.1942%	771	-	771
209-0 Regional Safety Training Center	384	0.3359%	1,334	-	1,334
210-0 Regional Communication Center	778	0.6805%	2,703	-	2,703
211-0 Truckee River Flood Mgmt	100	0.0875%	348	-	348
216-0 Roads	1,797	1.5717%	6,243	-	6,243
221-0 Indigent Assistance	5	0.0044%	17	-	17
225-0 Senior Center	1,432	1.2524%	4,975	-	4,975
228-0 Child Protective Services	33,142	28.9867%	115,150	-	115,150
230-0 Regional Permits System	3	0.0026%	10	-	10
266-0 Truckee Remediation District	474	0.4146%	1,647	-	1,647
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	-
270-3 Other Restricted Funds-Coop Ext	15	0.0131%	52	-	52
270-6 Other Restricted Funds - May	663	0.5799%	2,304	-	2,304
270-7 Other Rest Funds-Admin Assess	441	0.3857%	1,532	-	1,532
280-0 TMFPD General Fund	-	0.0000%	-	-	-
281-0 SFPD General Fund	-	0.0000%	-	-	-
301-0 Debt Service	43	0.0376%	149	-	149
340-0 SAD Debt Service	132	0.1154%	(9,819)	-	(9,819)
402-0 Public Works Construction Fund	1,306	1.1422%	4,537	-	4,537
404-0 Parks Construction Fund	381	0.3332%	1,324	-	1,324
430-0 Regional Permits Capital	34	0.0297%	118	-	118
480-0 TMFPD Const	-	0.0000%	-	-	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

113-0 TREASURER

ALLOCATION OF COSTS:

	Banking Services					
	FY 16 Accts Pay Trans	%	Allocated Costs	Direct Charge	Total Allocated	
489-0 Capital Facilities Fund	165	0.1443%	$ 573	$ -	$ 573	
520 Golf Course	715	0.6253%	2,484	-	2,484	
560 Building and Safety Fund	283	0.2475%	983	-	983	
566-0 Water Resources	3,577	3.1285%	12,428	41,048	53,476	
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	-	
618-0 Health Benefits	2,659	2.3256%	9,238	-	9,238	
619-0 Risk Management	497	0.4347%	1,727	-	1,727	
669-0 Equipment Services	7,062	6.1765%	24,536	-	24,536	
711-0 TR Flood Investment	-	0.0000%	-	-	-	
712-0 Nevada Works	-	0.0000%	-	-	-	
713-0 RTC	-	0.0000%	-	-	-	
714-0 WC School Dist Debt	-	0.0000%	-	-	-	
715-0 Library Investment	-	0.0000%	-	-	-	
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	-	
718-0 Reno Tahoe Airport Auth	-	0.0000%	-	-	-	
721-0 Public Guard Trust	-	0.0000%	-	-	-	
722-0 Social Service Trust	-	0.0000%	-	-	-	
730-0 Fish and Game	-	0.0000%	-	-	-	
732-0 Range Improvement District	-	0.0000%	-	-	-	
738-0 Court Trust Fund	-	0.0000%	-	-	-	
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	-	
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	-	
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	-	
750-0 OPEB Trust Fund	-	0.0000%	-	-	-	
752-0 Agency Tax Settlement	-	0.0000%	-	-	-	
753-0 Deferred Com Division	-	0.0000%	-	-	-	
754-0 Tahoe Regional Planning	-	0.0000%	-	-	-	
756-0 Tank Farm	-	0.0000%	-	-	-	
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	-	
798000 Treasury Unapportioned	-	0.0000%	-	-	-	
990055 May Building Trust	-	0.0000%	-	-	-	
990221 Verdi Tv Admin	-	0.0000%	-	-	-	
992010 Senior Services Fund	-	0.0000%	-	-	-	
994000 TRPA Permits	-	0.0000%	-	-	-	
994002 AT&T Cell Tower	-	0.0000%	-	-	-	
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	-	
998000 Financial Assurances	-	0.0000%	-	-	-	
Other	-	0.0000%	-	-	-	
Total Allocations to Operating Depts:	100,905	88.2530%	340,302	41,048	381,350	
Total Costs Allocated	114,336	100.0000%	$ 386,964	$ 41,048	$ 428,012	See Note

188-0 - 182020 FUND TRANSFERS & OPEB

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

Washoe County accounts for its retiree health insurance obligation through the Other Post Employment Benefit (OPEB) Trust fund. The Trust was created to fund and account for the costs of retiree healthcare benefits pursuant to Nevada Revised Statutes (NRS) 287.017. The Trust is funded by a transfer from the General Fund in Fund Center 182-0, Cost Center 182020. The amount of annual contribution to the Trust is called the Annual Required Contribution (ARC) and is based upon an actuarial valuation of post employment benefit liability. Monies in the Trust are transferred annually to the Health Benefits Fund to cover the cost of retirees' medical/dental/vision insurance claims cost. The FY2016 transfer is allocated to Departments based upon the number of retirees and current employees per Department.

As noted in the Schedule of Allocated Costs Section, the County will begin direct costing OPEB costs in FY2017. The costs identified in FY2016 will be reconciled against the FY14 OPEB costs that were used in the FY16 period. This amount will be used in the roll-forward adjustment for FY16. The actual FY16 OPEB costs will then be adjusted out of the Final allocated amount to be used in the FY18 period to not duplicate costs.

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

188-0 - 182020 FUND TRANSFERS & OPEB

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	Other Transfers 188-0	Allocable Fund Transfers 188-0	OPEB Health Fund 182020	
Department Expenditures					
Salaries	$ -	$ -	$ -	$ -	$ -
Salary %	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Benefits	-	-	-	-	-
	-	-	-	-	-
Health Dept	10,076,856	10,076,856	-	-	-
Senior Services	1,406,782	1,406,782	-	-	-
CPS	1,294,791	1,294,791	-	-	-
Health Benefit Fund	-	-	-	-	-
Retiree Health Fund	17,680,000	-	-	17,680,000	-
Debt Service	5,181,589	5,181,589	-	-	-
To Parks Construction	-	-	-	-	-
To Public Wks Construction	6,491,958	6,491,958	-	-	-
To Roads	2,449,733	2,449,733	-	-	-
Transfer to Intrafund	-	-	-	-	-
Departmental Expenditures Total	44,581,709	26,901,709	-	17,680,000	-
A-87 Adjustments:					
Unallowable - Use of Equip Svcs Reserve	-	-	-	-	-
Adjust -Other Restricted	(84,400)	(84,400)	-	-	-
Add Depreciation, Equipment	-	-	-	-	-
A-87 Allowable Costs	44,497,309	26,817,309	-	17,680,000	-
Allocated Costs:					
101-1 County Manager	-	-	-	-	-
101-6 Comm & Engagement	-	-	-	-	-
101-8 Mgmt Svcs	-	-	-	-	-
101-9 Internal Audit	-	-	-	-	-
103-3 Comptroller	-	-	-	-	-
103-6 Purchasing	-	-	-	-	-
105-1 Comm Svcs Admin	-	-	-	-	-
105-31 Facility Operations	-	-	-	-	-
105304 Facilities Pres	-	-	-	-	-
105305 Energy	-	-	-	-	-
106-1 DA Criminal	-	-	-	-	-
106700 DA Civil	-	-	-	-	-
108100 IT Admin	-	-	-	-	-
108301 Telecomm	-	-	-	-	-
108300-900 IT Software & Services	-	-	-	-	-
108500 IT Enterprise Infra	-	-	-	-	-
108800 IT Infrastructure Pres	-	-	-	-	-
109-0 Human Resources	-	-	-	-	-
113-0 Treasurer	-	-	-	-	-
188-0 Fund Transfers	-	-	-	-	-
Total A-87 Costs	44,497,309	26,817,309	-	17,680,000	-
Unallowable - Other Transfers	(26,817,309)	(26,817,309)	-	-	-
Total Costs by Function	17,680,000	-	-	17,680,000	-
Total Allocated Costs	$ 17,680,000	$ -	$ -	$ 17,680,000	$ -

Reconciliation to SAP
188-0 & 182020 General Funds Only

		Total
Central Service Cost Centers:		
188-0	Fund Transfers	$ 26,901,709
182020	OPEB Fund Payment	17,680,000
		-
	Subtotal	$ 44,581,709
Non Central Service Cost Centers:		
		-
	Total	44,581,709

County of Washoe, Nevada
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Fixed for the Fiscal Year ending June 30, 2018

188-0 - 182020 FUND TRANSFERS & OPEB

ALLOCATION OF COSTS:	Funds Transfers 188-0			OPEB 182020			
	FTEs	%	Allocated Costs	# of Retiree & Employees	%	Allocated Costs	Total Allocated
Allocated Departments:							
101-1 County Manager	5	0.1867%	$ -	24	0.6068%	$ 107,282	$ 107,282
101-6 Comm & Engagement	6	0.2240%	-	6	0.1517%	26,821	26,821
101-8 Mgmt Svcs	12	0.4574%	-	22	0.5563%	98,354	98,354
101-9 Internal Audit	1	0.0373%	-	1	0.0253%	4,473	4,473
103-3 Comptroller	25	0.9491%	-	31	0.7838%	138,576	138,576
103-6 Purchasing	-	0.0000%	-	11	0.2781%	49,168	49,168
105-1 Comm Svcs Admin	12	0.4585%	-	94	2.3767%	420,201	420,201
105-31 Facility Operations	29	1.0873%	-	29	0.7332%	129,630	129,630
105304 Facilities Pres	-	0.0000%	-	-	0.0000%	-	-
105305 Energy	-	0.0000%	-	-	0.0000%	-	-
106-1 DA Criminal	109	4.0698%	-	202	5.1075%	903,006	903,006
106700 DA Civil	24	0.8961%	-	28	0.7080%	125,174	125,174
108100 IT Admin	6	0.2240%	-	50	1.2642%	223,511	223,511
108301 Telecomm	3	0.1120%	-	-	0.0000%	-	-
108300-900 IT Software & Services	54	2.0162%	-	55	1.3906%	245,858	245,858
108500 IT Enterprise Infra	20	0.7467%	-	21	0.5310%	93,881	93,881
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-	-
109-0 Human Resources	15	0.5560%	-	24	0.6068%	107,282	107,282
113-0 Treasurer	21	0.7856%	-	36	0.9102%	160,923	160,923
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-
Subtotal, Allocated Departments	343	12.8067%	-	634	16.0302%	2,834,140	2,834,140
Operating Departments							
100-0 County Commission	5	0.1867%	$ -	4	0.1011%	$ 17,874	$ 17,874
101-11 Admin Enforcement	-	0.0000%	-	-	0.0000%	-	-
101-3 Grants Division - Co Mgr.	-	0.0000%	-	1	0.0253%	4,473	4,473
101-5 Emer Mgmnt Administration	6	0.2240%	-	3	0.0759%	13,419	13,419
102-0 Assessor	60	2.2402%	-	136	3.4387%	607,962	607,962
104-0 Clerk	14	0.5227%	-	34	0.8597%	151,995	151,995
105-2 Comm Svcs Proj & Prog	0	0.0131%	-	-	0.0000%	-	-
105-4 Comm Svcs Planning	22	0.8136%	-	28	0.7080%	125,174	125,174
105-5 Comm Svcs Engineering	13	0.4899%	-	26	0.6574%	116,228	116,228
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-	-
106-3 Family Support Enf	37	1.3815%	-	37	0.9355%	165,396	165,396
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	-
106-9 Drug Forfeitures	1	0.0373%	-	1	0.0253%	4,473	4,473
108-7 GIS Base Mapping	-	0.0000%	-	-	0.0000%	-	-
111-0 Recorder	22	0.8214%	-	32	0.8091%	143,049	143,049
112-0 Registrar of Voters	7	0.2573%	-	11	0.2781%	49,168	49,168
120-0 District Courts	146	5.4576%	-	231	5.8407%	1,032,636	1,032,636
124-0 Public Defender	55	2.0704%	-	74	1.8710%	330,793	330,793
125-1 Incline Justice Court	6	0.2293%	-	4	0.1011%	17,874	17,874
125-3 Reno Justice Court	53	1.9673%	-	74	1.8710%	330,793	330,793
125-4 Sparks Justice Court	24	0.9114%	-	37	0.9355%	165,396	165,396
125-7 Wadsworth Justice Court	3	0.0971%	-	3	0.0759%	13,419	13,419
126-0 Incline Constable	2	0.0687%	-	2	0.0506%	8,946	8,946
127-0 Juvenile Services	122	4.5630%	-	173	4.3742%	773,359	773,359
128-0 Alternative Public Defender	15	0.5601%	-	16	0.4046%	71,533	71,533
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-
130-0 Library	94	3.5254%	-	173	4.3742%	773,359	773,359

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

188-0 - 182020 FUND TRANSFERS & OPEB

ALLOCATION OF COSTS:	Funds Transfers 188-0			OPEB 182020			
	FTEs	%	Allocated Costs	# of Retiree & Employees	%	Allocated Costs	Total Allocated
140-1 Parks Administration	48	1.8090%	$ -	73	1.8458%	$ 326,337	$ 326,337
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-	-
140-3 Parks Recreation	-	0.0000%	-	-	0.0000%	-	-
140-4 Parks Operations	-	0.0000%	-	-	0.0000%	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-
150-0 Sheriff	723	26.9799%	-	1,040	26.2958%	4,649,097	4,649,097
153-0 Medical Examiner	17	0.6187%	-	22	0.5563%	98,354	98,354
154-0 Alternative Sentencing	8	0.2965%	-	6	0.1517%	26,821	26,821
157100 Public Guardian	16	0.5974%	-	17	0.4298%	75,989	75,989
159100 Public Administrator	10	0.3734%	-	15	0.3793%	67,060	67,060
179100 Social Services Admin	43	1.6055%	-	87	2.1997%	388,907	388,907
179120 County Child Welfare	-	0.0000%	-	-	0.0000%	-	-
179200 General Assistance	-	0.0000%	-	21	0.5310%	93,881	93,881
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-	-
179-2 Homeless Services	-	0.0000%	-	-	0.0000%	-	-
179-3 Housing	-	0.0000%	-	-	0.0000%	-	-
179-4 Indigent Services	-	0.0000%	-	-	0.0000%	-	-
179-5 Behavioral Health Programs	-	0.0000%	-	-	0.0000%	-	-
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-	-
181-00 Community Support	-	0.0000%	-	-	0.0000%	-	-
182010 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-	-
202-0 Public Health Administration	157	5.8803%	-	243	6.1441%	1,086,277	1,086,277
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-
204-0 Library Expansion	22	0.8087%	-	12	0.3034%	53,641	53,641
205-0 Animal Services	40	1.4935%	-	46	1.1631%	205,636	205,636
208-0 Enhanced 911	-	0.0000%	-	-	0.0000%	-	-
209-0 Regional Safety Training Center	5	0.1774%	-	-	0.0000%	-	-
210-0 Regional Communication Center	-	0.0000%	-	-	0.0000%	-	-
211-0 Truckee River Flood Mgmt	9	0.3360%	-	3	0.0759%	13,419	13,419
216-0 Roads	58	2.1514%	-	108	2.7307%	482,788	482,788
221-0 Indigent Assistance	-	0.0000%	-	17	0.4298%	75,989	75,989
225-0 Senior Center	24	0.8875%	-	39	0.9861%	174,342	174,342
228-0 Child Protective Services	233	8.7019%	-	200	5.0569%	894,060	894,060
230-0 Regional Permits System	-	0.0000%	-	-	0.0000%	-	-
266-0 Truckee Remediation District	7	0.2632%	-	6	0.1517%	26,821	26,821
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	0.0000%	-	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	4	0.1011%	17,874	17,874
270-6 Other Restricted Funds - May	5	0.2046%	-	2	0.0506%	8,946	8,946
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	0.0000%	-	-
280-0 TMFPD General Fund	124	4.6298%	-	-	0.0000%	-	-
281-0 SFPD General Fund	-	0.0000%	-	-	0.0000%	-	-
301-0 Debt Service	-	0.0000%	-	-	0.0000%	-	-
340-0 SAD Debt Service	-	0.0000%	-	-	0.0000%	-	-
402-0 Public Works Construction Fund	-	0.0000%	-	-	0.0000%	-	-
404-0 Parks Construction Fund	-	0.0000%	-	-	0.0000%	-	-
430-0 Regional Permits Capital	-	0.0000%	-	-	0.0000%	-	-
480-0 TMFPD Const	-	0.0000%	-	-	0.0000%	-	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2016
Fixed for the Fiscal Year ending June 30, 2018

188-0 - 182020 FUND TRANSFERS & OPEB

ALLOCATION OF COSTS:	Funds Transfers 188-0			OPEB 182020			
	FTEs	%	Allocated Costs	# of Retiree & Employees	%	Allocated Costs	Total Allocated
489-0 Capital Facilities Fund	-	0.0000%	$ -	-	0.0000%	$ -	$ -
520 Golf Course	7	0.2714%	-	2	0.0506%	8,946	8,946
560 Building and Safety Fund	19	0.6930%	-	35	0.8850%	156,468	156,468
566-0 Water Resources	26	0.9540%	-	47	1.1884%	210,109	210,109
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	-
618-0 Health Benefits	3	0.1213%	-	3	0.0759%	13,419	13,419
619-0 Risk Management	3	0.1120%	-	8	0.2023%	35,767	35,767
669-0 Equipment Services	21	0.7889%	-	24	0.6068%	107,282	107,282
711-0 TR Flood Investment	-	0.0000%	-	-	0.0000%	-	-
712-0 Nevada Works	-	0.0000%	-	-	0.0000%	-	-
713-0 RTC	-	0.0000%	-	93	2.3515%	415,745	415,745
714-0 WC School Dist Debt	-	0.0000%	-	-	0.0000%	-	-
715-0 Library Investment	-	0.0000%	-	-	0.0000%	-	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	0.0000%	-	-
718-0 Reno Tahoe Airport Auth	-	0.0000%	-	-	0.0000%	-	-
721-0 Public Guard Trust	-	0.0000%	-	-	0.0000%	-	-
722-0 Social Service Trust	-	0.0000%	-	-	0.0000%	-	-
730-0 Fish and Game	-	0.0000%	-	-	0.0000%	-	-
732-0 Range Improvement District	-	0.0000%	-	-	0.0000%	-	-
738-0 Court Trust Fund	-	0.0000%	-	-	0.0000%	-	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	0.0000%	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	0.0000%	-	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	0.0000%	-	-
750-0 OPEB Trust Funds	-	0.0000%	-	-	0.0000%	-	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	0.0000%	-	-
753-0 Deferred Com Division	-	0.0000%	-	-	0.0000%	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	0.0000%	-	-
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	0.0000%	-	-
798000 Treasury Unapportioned	-	0.0000%	-	-	0.0000%	-	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-	-
Other	-	0.0000%	-	48	1.2136%	214,564	214,566
Total Allocations to Operating Depts:	2,335	87.1933%	-	3,321	83.9698%	14,845,858	14,845,860
Total Costs Allocated	2,678	100.0000%	$ -	3,955	100.0000%	$ 17,679,998	$ 17,680,000

Note: Other includes Verdi Justice Courts - 1, Unknown - 3., Nevada Works-8, WC Legal Svcs-13, NLS-21, Unknown Justice Ct - 2