

WASHOE COUNTY, NEVADA
CENTRAL SERVICES
SHARED SERVICES REPORT
and
FIXED INDIRECT COST RATE



Fiscal Year 2016

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

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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 06/30/2015 to establish cost allocation or billings for 7/01/15 to 6/30/16 are allowable in accordance with the requirements of OMB guidance, "Uniform Guidelines for Grants and 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:

Name of Official:

Title:

Date of Execution:



Joey Orduna Hastings
Assistant County Manager

7/2/15

Signature:

Name of Official:

Title:

Date of Execution:



Mary Solorzano
Acting Comptroller

7/2/15

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ALLOCATION BASES

Costs to be Allocated	Allocation Base Used and Source of Data
101-1 COUNTY MANAGER County Admin Allocated within Office	Actual salary cost per year end expenditure status reports Actual salary cost per year end expenditure status reports, Manager's Office units
101-6 COMMUNICATION AND ENGAGEMENT Community Relations	Actual salary cost per year end expenditure status reports
101-8 MANAGEMENT SERVICES Management Services Strategic Planning	Not Allocated - Time and Effort Distribution not available Actual salary cost per year end expenditure status reports
101-9 INTERNAL AUDIT Internal Audit	Based upon direct work effort per Audit Report
103-1 FINANCE ADMINISTRATION Finance Admin	Actual salary cost per year end expenditure status reports, Finance Department Divisions
103-3 COMPTROLLER Payroll Accounts Payable General Accounting Collections	Actual salary cost per year end expenditure status reports Number of accounts payable transactions processed during FY 2014, per the current accounting system Number of accounts and account activity during FY 2014, per Comptroller Report Number of debts referred by Department, June 30, 2014, per Collections annual report Total dollars collected or otherwise cleared in FY 2014 by Department, per Collections annual report
103-5 BUDGET DIVISION Budget Division	Department/Program FY 2014 budgets, \$1000s, exclusive of capital items, per the published Washoe County Budget
103-6 PURCHASING Purchasing Services	Costs allocated on average of two percentages: dollar volume of purchases by Department in FY 2014 as a percentage of total County purchases, and number of purchase orders line items in FY 2014 for Departments as a percentage of total County purchase orders.
105-1 & 105-6 COMMUNITY SERVICES ADMIN Community Service Administration Office Space Lease Costs Land/Parking Lease Costs	Actual salary cost per year end expenditure status reports, Community Services Divisions and Units FY 2014 leases by Department FY2014 Benefitting Department allocation
105-31 FACILITY OPERATIONS Building Maintenance Custodial Services County Administrative Complex Mills Lane Court Complex	FY 2014 work order direct costs by Department or site, per Facility Dude report FY 2014 custodial costs by Department square footage Usable square footage for occupant Departments, FY 2014 Usable square footage for occupant Departments, FY 2014
105304 PHYSICAL PLANT INFRASTRUCTURE Building Repairs	Allocated to benefitting building/Department based upon Facility Management Report Usable square footage for occupant Departments, FY 2014, where applicable
105305 UTILITIES Utilities Costs	FY 2014 Energy billings by Department, Facility Management Utility History Report Usable square footage for occupant Departments, FY 2014, where applicable

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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, District Attorney Programs and Divisions
106-7 DISTRICT ATTORNEY CIVIL Civil Div Admin Agency Legal Child Protective Services	Actual salary cost per year end expenditure status reports, DA Civil Division Programs FY 2014 Attorney hours by Department, per DA Administration report Direct allocation to CPS and associated indirect costs
108100 INFORMATION TECHNOLOGY ADMIN Dept Admin	Actual salary cost per year end expenditure status reports, Information Technology Divisions
108301 TELECOMMUNICATIONS Telecommunication Services	FY 2014 number of lines by Department based upon Telecommunications report
IT SYSTEM SUPPORT & SERVICES 108300, 108400, 108700, 108900 108300 Communications & Security 108400 Business Solutions & Intergration 108900 WINnet	Number of User IDs by Department in FY 2014, per User ID listing Number of User IDs by Department in FY 2014, per User ID listing Number of User IDs by Department in FY 2014, per User ID listing
108500 IT ENTERPRISE INFRASTRUCTURE IT Enterprise Infrastructure Micrographics/Imaging Records Management Records Management	Number of User IDs by Department in FY 2014, per User ID listing Number of images made by Department for FY2014 Department Inventory of Records stored, cubic feet at June 30, 2014 Department records disposed, FY 2014, cubic feet
108-8 IT INFRASTRUCTURE File Sever Upgrade Data Network Infrastructure PC Replacement	Costs allocated to 108400 IT System Support and Services Costs allocated to 108400 IT System Support and Services Number of replacement PCs installed at County Departments, FY 2014, per IT report
109-0 HUMAN RESOURCES 109-1 Human Resources 109-2 Labor Relation	Number of Full-Time Equivalents (FTEs) per County Budget Report for 2014 Number of Full-Time Equivalents (FTEs) per County Budget Report for 2014
113-0 TREASURER Banking Services A/R Services for Water Resources	Number of accounts payable transactions processed during FY 2014, per the current accounting system Direct Costs for Water Resources
161-1 REPROGRAPHICS AND MAILROOM Reprographics Inter Office Mail/Postage	Distributed based upon actual job costs for FY2014 Distributed based upon actual job costs for FY2014
188-0 - 182020 FUND TRANSFERS & OPEB Other Post Employment Benefits (OPEB)	Actual number of current employees and retirees per Cost Center - Health Benefits Reports

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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.

Finance

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.

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	103-1 FINANCE ADMIN	103-3 COMPTRL/ ACCNTG	103-5 BUDGET DIVISION	103-6 PURCHSNG ADMIN	105-1 & 105-6 COMMUNITY SVCS ADMIN	105-31 Adj FACILITY OPERATIONS
100-0 County Commission	\$ 79,834	\$ 1,510	\$ 2	\$ -	\$ -	\$ 1,439	\$ 228	\$ 29	\$ -	\$ 2
101-3 Grants Division - Co Mgr.	-	-	-	-	-	-	789	-	-	-
101-5 Emer Mgmt Administration	37,584	710	1	-	-	1,821	1,566	2,043	-	(7,019)
102-0 Assessor	13,715	17,323	26	-	-	9,952	8,738	1,245	-	129,371
104-0 Clerk	2,440	3,082	5	-	-	4,368	1,638	947	-	29,364
105-2 Comm Svcs Proj & Prog	141	179	-	-	-	790	183	73	5,736	16,750
105-4 Comm Svcs Planning	4,780	6,038	9	-	-	6,070	2,583	153	194,263	16,642
105-5 Comm Svcs Engineering	3,895	4,919	7	-	-	4,234	2,668	490	158,285	-
106-2 CARES/SART	-	-	-	-	-	2,149	541	1,841	-	5,317
106-3 Family Support Enf	7,465	9,429	14	-	-	5,067	4,854	548	-	-
106-5 DA Grants	-	-	-	-	-	319	139	-	-	-
106710 DA CPS Integration	-	-	-	-	-	-	-	-	-	-
106-9 Drug Forfeitures	197	248	-	-	-	510	328	533	-	-
108-7 GIS Base Mapping	298	377	1	-	-	154	391	-	-	-
111-0 Recorder	3,989	5,038	8	-	-	5,505	5,775	791	-	59,703
112-0 Registrar of Voters	1,522	1,923	3	-	-	5,561	1,839	2,492	89,195	71,985
116-0 Community Development	-	-	-	-	-	-	-	-	-	21,668
120-1 District Courts Admin	3,518	4,444	7	306	-	94,816	3,847	11,303	-	472,797
120-2 Courts Gen Jurisdiction	12,618	15,938	24	-	-	14,798	12,732	-	-	-
120-3 Family Court	11,125	14,051	21	-	-	9,250	7,234	-	-	-
120-4 Pre-Trial	2,704	3,415	5	-	-	1,702	1,720	-	-	-
120-5 Specialty Courts Division	1,540	1,945	3	-	-	1,618	3,304	-	-	-
120-6 Law Library	917	1,157	2	-	-	1,394	788	-	-	30,716
124-0 Public Defender	17,736	22,401	34	-	-	99,158	9,462	678	-	49,458
125-1 Incline Justice Court	1,244	1,571	2	272	-	2,268	639	-	80,471	-
125-3 Reno Justice Court	12,101	15,284	23	1,532	-	12,737	6,990	1,734	-	183,513
125-4 Sparks Justice Court	5,320	6,719	10	2,042	-	4,244	2,953	460	149,684	37,550
125-7 Wadsworth Justice Court	611	772	1	715	-	39,232	399	36	-	3,346
126-0 Incline Constable	241	305	-	-	-	1,698	141	-	-	-
127-0 Juvenile Services	27,411	34,621	52	-	-	100,657	19,853	10,828	-	167,029
128-0 Alternative Public Defender	4,335	5,475	8	-	-	3,811	2,456	495	-	14,257
129-0 Conflict Counsel	7,655	9,669	14	-	-	10,215	2,003	1,487	-	-
130-0 Library	18,337	23,161	35	-	-	21,946	10,561	2,086	81,255	637,627
140-1 Parks Administration	401	507	1	68	-	27,326	5,699	-	16,299	8,036
140-2 Parks Planning & Develop	-	-	-	-	-	-	-	-	-	-
140-3 Parks Recreation	-	-	-	-	-	-	-	-	-	-
140-4 Parks Operations	7,100	8,968	13	-	-	3,520	-	11,896	288,539	417,046
140-9 Parks Infrastructure Preserv	-	-	-	-	-	-	-	-	-	-
150-0 Sheriff	187,175	236,405	357	953	-	270,409	125,936	56,683	21,197	1,156,320
153-0 Medical Examiner	4,461	5,634	8	-	-	5,570	3,003	2,183	-	28,824
154-0 Alternative Sentencing	1,444	1,824	3	-	-	3,598	968	445	-	-
157-1 Public Guardian	3,621	4,574	7	-	-	3,706	1,981	318	12,269	16,684
159-1 Public Administrator	2,395	3,025	5	-	-	2,035	1,307	103	-	29,994
179100 Social Services Admin	741	936	1	-	-	11,885	690	222	-	88,085
179120 County Child Welfare	833	1,052	2	-	-	413	682	-	-	-
179200 General Assistance	-	-	-	-	-	618	2,194	1,084	-	22,576
179250 Adult Comm Assist Center	-	-	-	-	-	156	1,487	2,252	-	-
179-2 Homeless Services	8	11	12	-	-	200	276	184	-	-
179-3 Housing	-	-	-	-	-	139	-	-	-	4,534
179-4 Indigent Services	6,533	8,251	-	-	-	8,056	19,415	30,065	-	24,137
180-0 Intergovernmental	-	-	-	-	-	83	4,204	2,550	-	-
181-0 Community Support	-	-	-	-	-	13,040	288	715	-	-
182-0 Accrued Benefits	-	-	-	-	-	(26,418)	-	601	-	-
184-0 Regional Water Planning	-	-	-	-	-	-	-	-	-	-
187-0 Fire Suppression	25	32	-	-	-	6,045	1,180	-	-	-
189-0 Contingency	-	-	-	-	-	19,786	-	-	-	-
199-0 Undesig Rev- Ex Energy	-	-	-	-	-	1,884	-	-	-	-
202-0 Public Health Administration	34,523	43,604	65	-	-	75,757	27,081	20,663	-	286,376
203-0 Stabilization Fund	-	-	-	-	-	-	-	-	-	-

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SCHEDULE OF ALLOCATED COSTS

	101-1 COUNTY MANAGER	101-6 COMM & ENGAGEMENT	101800 MGMT SERVICES	101-9 INTERNAL AUDIT	103-1 FINANCE ADMIN	103-3 COMPTRL/ ACCNTG	103-5 BUDGET DIVISION	103-6 PURCHSNG ADMIN	105-1 & 105-6 COMMUNITY SVCS ADMIN	105-31 Adj FACILITY OPERATIONS
204-0 Library Expansion	\$ 2,496	\$ 3,153	\$ 5	\$ -	\$ -	\$ 8,478	\$ 2,779	\$ 1,269	-	-
205-0 Animal Services	6,041	7,631	11	-	-	21,554	6,322	3,040	-	31,200
208-0 Enhanced 911	79	100	-	-	-	3,475	2,769	5,095	-	-
209-0 Regional Safety Training Center	742	938	1	-	-	4,606	889	909	-	43,104
210-0 Regional Communication Center	1,244	1,571	2	-	-	11,705	1,558	2,424	-	-
211-0 Truckee River Flood Management	3,225	4,074	6	-	-	6,271	8,907	217	-	1,970
216-0 Roads	11,196	14,141	21	-	-	18,553	13,206	11,619	455,000	84,643
221-0 Indigent Assistance	-	-	-	-	-	2,768	10,627	-	-	-
225-0 Senior Center	4,753	6,003	9	68	-	36,581	5,732	7,765	-	188,638
228-0 Child Protective Services	47,317	59,763	90	-	-	175,403	63,366	19,481	-	199,923
266-0 Truckee Remediation District	1,790	2,261	3	-	-	11,998	9,676	2,673	72,747	-
270-1 Other Restricted Admin	-	-	-	-	-	27,701	-	-	-	-
270-2 Other Restricted Funds-Baseball	-	-	-	-	-	2,754	-	-	-	-
270-3 Other Restricted Funds-Coop Ext	-	-	-	-	-	2,785	1,596	-	-	-
270-6 Other Restricted Funds-May	702	887	1	-	-	12,000	755	765	-	27,662
270-7 Other Rest Funds - Admin Assess	-	-	-	-	-	9,466	3,537	1,409	-	-
280-0 TMFPD General Fund	-	43,394	65	67,932	-	28,686	-	15,476	-	84,238
281-0 SFPD General Fund	-	-	-	-	-	12,311	-	11,817	-	-
301-0 Debt Service	-	-	-	-	-	11,378	-	31	-	-
340-0 SAD Debt Service	-	-	-	-	-	82,581	-	559	-	-
402-0 Public Works Construction Fund	-	-	-	-	-	22,343	-	20,191	-	-
404-0 Parks Construction Fund	-	-	-	-	-	130,946	-	10,224	-	-
430-0 Regional Permits Capital	-	-	-	-	-	10	-	3,038	-	-
450-0 Stormwater Impact Fee Fund	-	-	-	-	-	-	-	-	-	-
480-0 TMFPD Const	-	-	-	-	-	-	-	21,945	-	-
489-0 Capital Facilities Fund	-	-	-	-	-	20,025	-	5,120	-	-
520 Golf Course	1,099	1,388	2	-	-	19,474	1,196	2,177	-	51,275
560 Building and Safety Fund	3,055	3,858	6	68	-	8,711	2,375	-	124,145	35,648
566-0 Water Resources	14,386	18,170	27	-	-	120,694	47,121	20,393	584,628	42,243
568-0 So.Truckee Meadows GID	-	-	-	-	-	1,209	3,332	217	-	-
618-0 Health Benefits	788	996	1	-	-	19,031	498	46,582	-	-
619-0 Risk Management	793	1,002	2	-	41,408	8,636	544	5,248	-	-
669-0 Equipment Services	4,521	5,711	9	-	-	35,831	8,345	25,137	183,752	56,540
711-0 TR Flood Investment	-	-	-	-	-	-	-	-	-	-
712-0 Nevada Works	-	-	-	-	-	916	-	-	-	-
713-0 RTC	-	-	-	-	-	-	-	-	-	-
714-0 WC School Dist Debt	-	-	-	-	-	-	-	-	-	-
715-0 Library Investment	-	-	-	-	-	-	-	1,851	-	-
716-0 TWRQSA Joint Venture	-	-	-	-	-	-	-	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 Courts Trust Fund	-	-	-	-	-	-	-	-	-	-
739-0 Sheriff Trust & Agency Fund	-	-	-	-	-	-	-	-	-	-
740-0 Railroad Grd Sep Pro	-	-	-	-	-	-	-	-	-	-
742-0 Southwest Point/Arrowhead	-	-	-	-	-	-	-	107	-	-
750-0 OPEB Trust Funds	-	-	-	-	-	30,449	-	410	-	-
752-0 Agency Tax Settlement	-	-	-	-	-	-	-	-	-	-
753-0 Deferred Com Division	-	-	-	-	-	-	-	134	-	-
754-0 Tahoe Regional Planning	-	-	-	-	-	-	-	-	-	-
756-0 Tank Farm	-	-	-	-	-	-	-	-	-	-
766-0 Western Reg Wtr Comm	-	-	-	-	-	-	-	6,919	-	-
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	-	-	-	-	-	179,252	-	364	-	212,940
Total Allocated	\$ 636,760	\$ 701,568	\$ 1,052	\$ 73,956	\$ 41,408	\$ 1,983,872	\$ 508,863	\$ 424,930	\$ 2,517,465	\$ 5,082,712

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	105304	105305	106-1	106710	108100	108301	108300	108400	108900	108500	108800	109-0
	PHYSICAL PLANT	UTILITIES	DIST ATTNV	DIST ATTNV	INFO TECH	TELE COMM	IT SUP & SVCS	IT SUP & SVCS	IT SUP & SVCS	IT ENT	INFO TECH INFRASTR	HUMAN RESOURCE
	PRESERVTN			CIVIL	ADMIN					INFRASTR		
100-0 County Commission	\$ -	\$ -	\$ -	\$ 78,347	\$ 312	\$ 265	\$ 12,007			2,075	\$ -	\$ 5,826
101-3 Grants Division - Co Mgr.	-	-	-	-	-	-	-	-	-	-	-	-
101-5 Emer Mgmt Administration	-	-	-	5,085	-	2,587	124,866	-	-	186,654	-	2,331
102-0 Assessor	3,545	38,098	-	8,942	16,967	2,355	182,498	-	-	40,011	-	68,738
104-0 Clerk	711	8,575	-	894	799	763	43,219	-	-	31,171	-	15,147
105-2 Comm Svcs Proj & Prog	-	-	-	9,322	-	33	-	-	-	1,688	-	-
105-4 Comm Svcs Planning	866	15,988	-	220,624	3,967	995	93,645	-	-	16,184	-	-
105-5 Comm Svcs Engineering	-	-	-	4,471	3,967	763	-	-	-	-	-	-
106-2 CARES/SART	-	-	-	-	-	-	-	-	-	-	-	-
106-3 Family Support Enf	-	-	498,980	120,949	-	2,023	-	-	-	-	-	-
106-5 DA Grants	-	-	-	-	-	-	-	-	-	-	-	-
106710 DA CPS Integration	-	-	-	1,631,914	-	298	-	-	-	-	-	-
106-9 Drug Forfeitures	-	-	13,144	41,800	-	-	-	-	-	-	-	-
108-7 GIS Base Mapping	-	-	-	4,023	87,989	-	-	-	-	-	-	-
111-0 Recorder	939	17,335	-	1,117	105,456	1,161	93,645	-	-	16,984	50,383	25,631
112-0 Registrar of Voters	1,015	26,347	-	13,859	86,287	1,360	91,249	-	-	20,902	-	6,990
116-0 Community Development	-	-	-	-	-	-	-	-	-	-	-	-
120-1 District Courts Admin	30,426	274,116	-	3,716	-	12,240	-	-	-	63,166	-	-
120-2 Courts Gen Jurisdiction	-	-	-	-	-	-	-	-	-	-	-	-
120-3 Family Court	-	-	-	-	-	-	-	-	-	-	-	-
120-4 Pre-Trial	-	-	-	-	-	-	-	-	-	-	-	-
120-5 Specialty Courts Division	-	-	-	-	-	-	-	-	-	-	-	-
120-6 Law Library	2,184	-	-	4,581	-	498	7,206	-	-	1,245	-	-
124-0 Public Defender	2,413	26,706	-	1,117	163	2,886	189,695	-	-	409,003	-	62,912
125-1 Incline Justice Court	-	2,272	-	-	-	-	36,022	-	-	6,225	-	2,213
125-3 Reno Justice Court	10,407	22,103	-	10,310	-	2,786	223,312	-	-	198,212	-	29,592
125-4 Sparks Justice Court	7,252	9,716	-	-	-	1,990	139,269	-	-	45,662	-	13,636
125-7 Wadsworth Justice Court	-	1,117	-	-	-	-	12,007	-	-	2,075	-	1,164
126-0 Incline Constable	-	-	-	-	-	-	-	-	-	-	-	583
127-0 Juvenile Services	201	213,056	-	20,340	35,000	4,644	314,561	-	-	87,157	113,658	131,184
128-0 Alternative Public Defender	695	7,699	-	-	-	929	76,836	-	-	95,519	-	16,311
129-0 Conflict Counsel	-	-	-	-	-	-	-	-	-	-	-	-
130-0 Library	24,392	219,272	-	8,494	24,000	3,217	417,817	-	-	72,441	-	110,294
140-1 Parks Administration	-	657,590	-	63,594	-	365	211,314	-	-	37,815	-	41,895
140-2 Parks Planning & Develop	-	-	-	-	-	-	-	-	-	-	-	-
140-3 Parks Recreation	-	-	-	-	-	-	-	-	-	-	-	-
140-4 Parks Operations	-	-	-	-	-	-	-	-	-	-	-	-
140-9 Parks Infrastructure Preserv	-	-	-	-	-	-	-	-	-	-	-	-
150-0 Sheriff	74,524	1,008,868	-	100,923	116,123	21,163	2,625,194	-	-	498,101	-	817,859
153-0 Medical Examiner	-	31,568	-	14,250	-	-	79,241	-	-	18,249	-	16,311
154-0 Alternative Sentencing	-	-	-	1,006	-	630	40,823	-	-	7,055	-	5,826
157-1 Public Guardian	-	7,005	-	248,342	-	796	57,632	-	-	18,530	32,808	18,035
159-1 Public Administrator	-	9,067	-	252	-	531	26,411	-	-	10,096	12,889	11,652
179100 Social Services Admin	8,290	1,675	-	13,076	-	663	672,350	-	-	136,456	-	48,094
179120 County Child Welfare	-	-	-	-	-	-	-	-	-	-	-	-
179200 General Assistance	965	13,664	-	-	34,640	298	-	-	-	-	-	-
179250 Adult Comm Assist Centre	-	-	-	-	-	-	-	-	-	-	-	-
179-2 Homeless Services	-	-	-	-	-	-	-	-	-	-	-	-
179-3 Housing	-	-	-	-	-	-	-	-	-	-	-	-
179-4 Indigent Services	-	-	-	-	-	763	-	-	-	-	-	-
180-0 Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-
181-0 Community Support	-	-	-	-	-	-	-	-	-	-	-	-
182-0 Accrued Benefits	-	-	-	-	-	-	-	-	-	-	-	-
184-0 Regional Water Planning	-	-	-	-	-	-	(645)	-	-	-	-	-
187-0 Fire Suppression	-	-	-	-	-	-	-	-	-	-	-	-
189-0 Contingency	-	-	-	-	-	-	-	-	-	-	-	-
199-0 Undesig Rev- Ex Energy	-	-	-	-	-	-	-	-	-	-	-	-
202-0 Public Health Administration	4,827	88,348	-	74,269	57,123	7,861	533,081	-	-	256,938	230,827	167,104
203-0 Stabilization Fund	-	-	-	-	-	-	-	-	-	-	-	-

County of Washoe, Nevada
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 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

SCHEDULE OF ALLOCATED COSTS

	105304	105305	106-1	106710	108100	108301	108300 108400	108900	108500	108800	109-0
	PHYSICAL PLANT	UTILITIES	DIST ATTN	DIST ATTN	INFO TECH	TELE COMM	IT SUP & SVCS		IT ENT	INFO TECH INFRASTR	HUMAN RESOURCE
	PRESERVTN			CIVIL	ADMIN				INFRASTR		
204-0 Library Expansion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,536
205-0 Animal Services	-	-	-	16,765	-	-	995	-	115,264	19,920	40,775
208-0 Enhanced 911	-	-	-	1,620	-	-	-	-	-	-	-
209-0 Regional Safety Training Center	-	-	-	-	-	2,488	-	26,411	4,564	63,272	5,534
210-0 Regional Communication Center	-	-	-	-	-	730	-	-	-	-	4,951
211-0 Truckee River Flood Management	-	-	-	2,258	-	-	-	48,020	8,299	-	16,311
216-0 Roads	-	-	-	-	8,235	663	-	-	-	-	66,546
221-0 Indigent Assistance	-	-	-	-	-	-	-	-	-	-	-
225-0 Senior Center	-	39,759	-	24,701	5,157	1,393	110,453	-	82,081	-	26,097
228-0 Child Protective Services	-	140,152	-	12,098	-	10,449	-	-	-	-	249,658
266-0 Truckee Remediation District	-	-	-	-	-	265	-	-	-	-	8,377
270-1 Other Restricted Admin	-	-	-	-	-	-	-	-	-	-	-
270-2 Other Restricted Funds-Baseball	-	-	-	-	-	-	-	-	-	-	-
270-3 Other Restricted Funds-Coop Ext	-	-	-	-	-	-	-	-	-	-	-
270-6 Other Restricted Funds-May	-	-	-	-	-	-	-	-	-	-	1,164
270-7 Other Rest Funds - Admin Assess	-	-	-	-	-	-	-	-	-	-	-
280-0 TMFPD General Fund	399	5,650	-	102,739	3,967	697	333,774	-	57,899	-	-
281-0 SFPD General Fund	-	-	-	3,129	-	-	-	-	-	-	-
301-0 Debt Service	-	-	-	-	-	-	-	-	-	-	-
340-0 SAD Debt Service	-	-	-	2,794	-	-	-	-	-	-	-
402-0 Public Works Construction Fund	-	-	-	-	-	-	-	-	-	-	-
404-0 Parks Construction Fund	-	-	-	-	-	-	-	-	-	-	-
430-0 Regional Permits Capital	-	-	-	-	-	-	-	-	-	-	-
450-0 Stormwater Impact Fee Fund	-	-	-	-	-	-	-	-	-	-	-
480-0 TMFPD Const	-	-	-	-	-	-	-	-	-	-	-
489-0 Capital Facilities Fund	-	-	-	-	-	-	-	-	-	-	-
520 Golf Course	-	-	-	-	-	-	-	-	-	-	-
560 Building and Safety Fund	561	10,352	-	-	17,858	1,095	67,234	-	58,229	26,949	4,777
566-0 Water Resources	-	-	-	100,142	3,967	2,952	247,327	-	42,910	-	14,319
568-0 So.Truckee Meadows GID	-	-	-	-	-	-	-	-	-	-	76,111
618-0 Health Benefits	-	-	-	-	-	-	-	-	-	-	3,787
619-0 Risk Management	-	-	-	3,352	-	166	12,007	-	4,119	-	-
669-0 Equipment Services	-	-	-	-	-	663	-	-	-	-	24,675
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	-	-	-	-	-	-	-	-	-	-	-
990055 May Building Trust	-	-	-	-	-	-	-	-	-	-	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

SCHEDULE OF ALLOCATED COSTS

	162000 FACILITY 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 ENTERPRISE INFRA	108800 INFO TECH INFRASTR	109-0 HUMAN RESOURCE
990221 Verdi Tv Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
992010 Senior Services Trust	-	-	-	-	-	-	-	-	-	-
994000 TRPA Permits	-	-	-	-	-	-	-	-	-	-
994002 AT&T Cell Tower	-	-	-	-	-	-	-	-	-	-
994003 Ubiquitel Cell Tower	-	-	-	-	-	-	-	-	-	-
998000 Financial Assurances	-	-	-	-	-	-	-	-	-	-
Other	14,004	4,018	-	339,965	11,902	-	-	-	-	-
Total Allocated	\$ 188,616	\$ 2,900,116	\$ 512,124	\$ 3,315,180	\$ 623,881	\$ 97,419	\$ 7,263,746	\$ 2,557,627	\$ 561,250	\$ 2,180,946

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

SCHEDULE OF ALLOCATED COSTS

	113-1 COUNTY TREASURER	161-1 AND	REPRO MAILROOM	188-0 182020 FUND TSFR
100-0 County Commission	\$ 162	\$	675	\$ 17,436
101-3 Grants Division - Co Mgr.	-		-	-
101-5 Emer Mgmt Administration	1,339		1,055	13,073
102-0 Assessor	828		62,843	579,664
104-0 Clerk	834		5,176	143,821
105-2 Comm Svcs Proj & Prog	52		-	-
105-4 Comm Svcs Planning	1,114		8,204	82,802
105-5 Comm Svcs Engineering	664		-	108,965
106-2 CARES/SART	1,867		-	-
106-3 Family Support Enf	1,186		14,610	152,548
106-5 DA Grants	277		-	-
106710 DA CPS Integration	-		-	-
106-9 Drug Forfeitures	358		-	4,363
108-7 GIS Base Mapping	6		-	-
111-0 Recorder	1,154		8,315	143,821
112-0 Registrar of Voters	2,266		60,987	52,309
116-0 Community Development	-		-	-
120-1 District Courts Admin	1,074		17,882	893,470
120-2 Courts Gen Jurisdiction	7,420		-	-
120-3 Family Court	3,244		-	-
120-4 Pre-Trial	315		-	-
120-5 Specialty Courts Division	742		-	-
120-6 Law Library	817		-	8,710
124-0 Public Defender	2,364		5,719	309,442
125-1 Incline Justice Court	384		16	17,436
125-3 Reno Justice Court	2,416		3,852	309,442
125-4 Sparks Justice Court	1,108		1,064	156,911
125-7 Wadsworth Justice Court	228		-	8,710
126-0 Incline Constable	320		-	13,073
127-0 Juvenile Services	10,488		5,233	736,575
128-0 Alternative Public Defender	1,157		1,441	61,019
129-0 Conflict Counsel	5,290		-	-
130-0 Library	4,006		3,161	727,849
140-1 Parks Administration	10,196		27,466	344,315
140-2 Parks Planning & Develop	-		-	-
140-3 Parks Recreation	-		-	-
140-4 Parks Operations	-		-	-
140-9 Parks Infrastructure Preserv	-		-	-
150-0 Sheriff	29,517		73,021	4,310,469
153-0 Medical Examiner	1,867		1,187	91,529
154-0 Alternative Sentencing	595		101	21,799
157-1 Public Guardian	609		1,274	69,729
159-1 Public Administrator	450		1,751	52,309
179100 Social Services Admin	456		43,922	326,878
179120 County Child Welfare	-		-	-
179200 General Assistance	537		-	-
179250 Adult Comm Assist Centre	136		-	-
179-2 Homeless Services	170		-	-
179-3 Housing	121		-	-
179-4 Indigent Services	4,185		600	100,239
180-0 Intergovernmental	72		-	-
181-0 Community Support	156		-	-
182-0 Accrued Benefits	-		-	-
184-0 Regional Water Planning	-		-	-
187-0 Fire Suppression	753		-	-
189-0 Contingency	-		-	-
199-0 Undesig Rev- Ex Energy	1,636		-	-
202-0 Public Health Administration	13,700		45,885	1,011,161
203-0 Stabilization Fund	-		-	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

SCHEDULE OF ALLOCATED COSTS

	113-1 COUNTY TREASURER	161-1 AND	REPRO MAILROOM	188-0 182020 FUND TSFR
204-0 Library Expansion	\$ 3,616	\$ -	\$ -	\$ 52,309
205-0 Animal Services	3,905	-	19,881	169,984
208-0 Enhanced 911	597	-	-	-
209-0 Regional Safety Training Center	1,007	-	313	-
210-0 Regional Communication Center	2,470	-	-	-
211-0 Truckee River Flood Management	335	-	-	39,220
216-0 Roads	5,183	-	607	457,626
221-0 Indigent Assistance	17	-	-	-
225-0 Senior Center	3,948	-	31,313	156,911
228-0 Child Protective Services	90,738	-	-	897,833
266-0 Truckee Remediation District	1,631	-	-	-
270-1 Other Restricted Admin	-	-	-	-
270-2 Other Restricted Funds-Baseball	6	-	-	-
270-3 Other Restricted Funds-Coop Ext	32	-	-	13,073
270-6 Other Restricted Funds- May	2,196	-	-	4,363
270-7 Other Rest Funds-Admin Assess	1,062	-	-	-
280-0 TMFPD General Fund	-	-	7,290	-
281-0 SFPD General Fund	-	-	-	-
301-0 Debt Service	49	-	-	-
340-0 SAD Debt Service	320	-	-	-
402-0 Public Works Construction Fund	4,035	-	-	-
404-0 Parks Construction Fund	2,029	-	-	-
430-0 Regional Permits Capital	9	-	-	-
450-0 Stormwater Impact Fee Fund	-	-	-	-
480-0 TMFPD Const	-	-	-	-
489-0 Capital Facilities Fund	398	-	-	-
520 Golf Course	2,216	-	-	13,073
560 Building and Safety Fund	713	-	2,119	139,474
566-0 Water Resources	99,943	-	10,114	322,515
568-0 So.Truckee Meadows GID	-	-	-	4,363
618-0 Health Benefits	6,929	-	336	8,710
619-0 Risk Management	1,622	-	800	34,873
669-0 Equipment Services	22,303	-	4,152	117,675
711-0 TR Flood Investment	-	-	-	-
712-0 Nevada Works	-	-	-	-
713-0 RTC	-	-	-	117,675
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	-	-	-	-
990055 May Building Trust	-	-	-	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
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SCHEDULE OF ALLOCATED COSTS

	113-1 COUNTY TREASURER	161-1 REPRO AND MAILROOM	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	-	-	52,291
Total Allocated	\$ 375,945	\$ 472,365	\$ 13,471,835

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

SCHEDULE OF ALLOCATED COSTS

	SUBTOTAL PAGE 6	SUBTOTAL PAGE 9	SUBTOTAL PAGE 12	TOTAL FY14 ACTUAL ALLOCATED	PRIOR FY14 ALLOC AMT	ROLL-FORWARD ADJUST	FINAL ALLOCATED AMOUNT
100-0 County Commission	\$ 83,544	\$ 98,832	\$ 18,273	\$ 200,649	\$ (145,112)	\$ 55,537	\$ 256,186
101-3 Grants Division - Co Mgr.	289	-	-	289	-	289	578
101-5 Emer Mgmt Administration	36,706	321,523	15,467	373,696	(279,226)	94,470	468,166
102-0 Assessor	180,370	361,154	643,335	1,184,859	(1,381,592)	(196,733)	988,126
104-0 Clerk	41,844	101,279	149,831	292,954	(312,507)	(19,554)	273,400
105-2 Comm Svcs Proj & Prog	23,852	11,043	52	34,947	(131,131)	(96,185)	(61,238)
105-4 Comm Svcs Planning	230,538	352,269	92,120	674,927	(552,714)	122,213	797,141
105-5 Comm Svcs Engineering	174,498	9,201	109,629	293,328	(545,545)	(252,217)	41,112
106-2 CARES/SART	9,848	-	1,867	11,715	(14,831)	(3,116)	8,599
106-3 Family Support Enf	27,377	621,952	168,344	817,673	(796,263)	21,410	839,083
106-5 DA Grants	458	-	277	735	(1,060)	(325)	410
106710 DA CPS Integration	-	1,632,212	-	1,632,212	(1,545,044)	87,168	1,719,381
106-9 Drug Forfeitures	1,816	54,944	4,721	61,481	(61,109)	372	61,853
108-7 GIS Base Mapping	1,221	92,012	6	93,239	(39,953)	53,286	146,525
111-0 Recorder	80,809	312,651	153,290	546,750	(726,328)	(179,578)	367,173
112-0 Registrar of Voters	174,520	248,008	115,562	538,090	(545,478)	(7,388)	530,703
116-0 Community Development	21,668	-	-	21,668	-	21,668	43,336
120-1 District Courts Admin	591,038	383,664	912,426	1,887,128	(2,116,489)	(229,361)	1,657,767
120-2 Courts Gen Jurisdiction	56,110	-	7,420	63,530	(54,781)	8,749	72,279
120-3 Family Court	41,681	-	3,244	44,925	(34,829)	10,096	55,021
120-4 Pre-Trial	9,546	-	315	9,861	(8,979)	882	10,743
120-5 Specialty Courts Division	8,410	-	742	9,152	(5,970)	3,182	12,334
120-6 Law Library	34,974	15,714	9,527	60,215	(45,462)	14,753	74,968
124-0 Public Defender	198,927	694,895	317,525	1,211,347	(1,016,409)	194,938	1,406,286
125-1 Incline Justice Court	86,467	46,732	17,836	151,035	(162,144)	(11,109)	139,926
125-3 Reno Justice Court	233,914	496,722	315,710	1,046,346	(1,141,043)	(94,698)	951,648
125-4 Sparks Justice Court	208,982	217,525	159,083	585,590	(634,115)	(48,525)	537,065
125-7 Wadsworth Justice Court	45,112	16,363	8,938	70,413	(64,605)	5,808	76,221
126-0 Incline Constable	2,385	583	13,393	16,361	(18,133)	(1,772)	14,589
127-0 Juvenile Services	360,451	919,801	752,296	2,032,548	(2,178,939)	(146,391)	1,886,157
128-0 Alternative Public Defender	30,837	197,989	63,617	292,443	(217,354)	75,089	367,531
129-0 Conflict Counsel	31,043	-	5,290	36,333	(29,167)	7,166	43,499
130-0 Library	795,008	879,927	735,016	2,409,951	(2,708,356)	(298,406)	2,111,545
140-2 Parks Administration	58,337	1,012,573	381,977	1,452,887	(1,676,310)	(223,424)	1,229,463
140-2 Parks Planning & Develop	-	-	-	-	(1,870)	(1,870)	(1,870)
140-3 Parks Recreation	-	-	-	-	-	-	-
140-4 Parks Operations	737,082	-	-	737,082	(215,098)	521,984	1,259,066
140-9 Parks Infrastructure Preserv	-	-	-	-	-	-	-
150-0 Sheriff	2,055,435	5,262,755	4,413,007	11,731,197	(12,602,335)	(871,138)	10,860,059
153-0 Medical Examiner	49,683	159,619	94,583	303,885	(349,836)	(45,952)	257,933
154-0 Alternative Sentencing	8,282	55,340	22,495	86,117	(110,767)	(24,650)	61,467
157-1 Public Guardian	43,160	383,148	71,612	497,920	(362,031)	135,889	633,809
159-1 Public Administrator	38,864	70,898	54,510	164,272	(165,915)	(1,644)	162,628
179100 Social Services Admin	102,560	880,604	371,256	1,354,420	(867,354)	487,066	1,841,486
179120 County Child Welfare	2,982	-	-	2,982	(2,592)	390	3,372
179200 General Assistance	26,472	49,567	537	76,576	(11,975)	64,601	141,177
179250 Adult Comm Assist Centre	3,895	-	136	4,031	(1,680)	2,351	6,382
179-2 Homeless Services	691	-	170	861	(1,006)	(145)	716
179-3 Housing	4,673	-	121	4,794	-	4,794	9,588
179-4 Indigent Services	96,457	763	105,024	202,244	(296,532)	(94,288)	107,956
180-0 Intergovernmental	6,837	-	72	6,909	(6,621)	288	7,197
181-0 Community Support	14,043	-	156	14,199	(5,340)	8,859	23,058
182-0 Accrued Benefits	(25,817)	-	-	(25,817)	4,746	(21,071)	(46,888)
184-0 Regional Water Planning	-	(645)	-	(645)	-	(645)	(1,289)
187-0 Fire Suppression	7,282	-	753	8,035	(10,249)	(2,214)	5,821
189-0 Contingency	19,786	-	-	19,786	-	19,786	39,572
199-0 Undesig Rev- Ex Energy	1,884	-	1,636	3,520	(35,307)	(31,787)	(28,267)
202-0 Public Health Administration	488,069	1,420,378	1,070,746	2,979,193	(2,914,637)	64,556	3,043,749
203-0 Stabilization Fund	-	-	-	-	-	-	-

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SCHEDULE OF ALLOCATED COSTS

	SUBTOTAL PAGE 7	SUBTOTAL PAGE 10	SUBTOTAL PAGE 13	TOTAL FY14 ACTUAL ALLOCATED	PRIOR FY14 ALLOC AMT	ROLL-FORWARD ADJUST	FINAL ALLOCATED AMOUNT
204-0 Library Expansion	\$ 18,180	\$ 18,536	\$ 55,925	\$ 92,641	\$ (139,625)	\$ (46,984)	\$ 45,657
205-0 Animal Services	75,799	224,183	193,770	493,752	(571,586)	(77,834)	415,918
208-0 Enhanced 911	11,518	1,620	597	13,735	(18,982)	(5,247)	8,488
209-0 Regional Safety Training Center	51,189	102,269	1,320	154,778	(42,066)	112,712	267,490
210-0 Regional Communication Center	18,504	5,681	2,470	26,655	(24,866)	1,789	28,444
211-0 Truckee River Flood Management	24,670	74,888	39,555	139,113	(230,822)	(91,709)	47,404
216-0 Roads	608,379	75,444	463,416	1,147,239	(782,708)	364,531	1,511,770
221-0 Indigent Assistance	13,395	-	17	13,412	(13,198)	214	13,626
225-0 Senior Center	249,549	289,641	192,172	731,362	(688,606)	42,756	774,117
228-0 Child Protective Services	565,343	412,357	988,571	1,966,271	(2,085,595)	(119,324)	1,846,947
266-0 Truckee Remediation District	101,148	8,642	1,631	111,421	(58,934)	52,487	163,908
270-1 Other Restricted Admin	27,701	-	-	27,701	(153,359)	(125,658)	(97,957)
270-2 Other Restricted Funds-Baseball	2,754	-	6	2,760	(1,733)	1,027	3,787
270-3 Other Restricted Funds-Coop Ext	4,381	-	13,105	17,486	(15,320)	2,166	19,652
270-6 Other Restricted Funds-May	42,772	1,164	6,559	50,495	(40,465)	10,030	60,525
270-7 Other Rest Funds-Admin Assess	14,412	-	1,062	15,474	(23,479)	(8,005)	7,469
280-0 TMFPD General Fund	239,791	505,125	7,290	752,206	(679,029)	73,177	825,384
281-0 SFPD General Fund	24,128	3,129	-	27,257	(153,658)	(126,401)	(99,144)
301-0 Debt Service	11,409	-	49	11,458	(10,521)	937	12,395
340-0 SAD Debt Service	83,140	2,794	320	86,254	(73,332)	12,922	99,176
402-0 Public Works Construction Fund	42,534	-	4,035	46,569	(73,938)	(27,369)	19,200
404-0 Parks Construction Fund	141,170	-	2,029	143,199	(104,597)	38,602	181,801
430-0 Regional Permits Capital	3,048	-	9	3,057	-	3,057	6,114
450-0 Stormwater Impact Fee Fund	-	-	-	-	-	-	-
480-0 TMFPD Const	21,945	-	-	21,945	(5,699)	16,246	38,191
489-0 Capital Facilities Fund	25,145	-	398	25,543	(4,977)	20,566	46,109
520 Golf Course	76,611	4,777	15,289	96,677	(138,363)	(41,686)	54,991
560 Building and Safety Fund	177,866	196,597	142,306	516,769	(359,319)	157,450	674,219
566-0 Water Resources	847,662	473,409	432,572	1,753,642	(1,423,327)	330,315	2,083,958
568-0 So.Truckee Meadows GID	4,758	-	4,363	9,121	(66,031)	(56,910)	(47,789)
618-0 Health Benefits	67,896	3,787	15,975	87,658	(134,039)	(46,381)	41,277
619-0 Risk Management	57,633	19,644	37,295	114,572	(155,171)	(40,600)	73,972
669-0 Equipment Services	319,846	25,338	144,130	489,314	(822,779)	(333,465)	155,849
711-0 TR Flood Investment	-	-	-	-	-	-	-
712-0 Nevada Works	916	-	-	916	(1,119)	(203)	713
713-0 RTC	-	-	117,675	117,675	(489,429)	(371,754)	(254,079)
714-0 WC School Dist Debt	-	-	-	-	(109)	(109)	(109)
715-0 Library Investment	1,851	-	-	1,851	(9,406)	(7,555)	(5,704)
716-0 TWRQSA Joint Venture	68	-	-	68	(84)	(16)	52
718-0 Reno Tahoe Airport Authority	-	-	-	-	-	-	-
721-0 Public Guard Trust	-	-	-	-	-	-	-
722-0 Social Service Trust	-	-	-	-	(1,089)	(1,089)	(1,089)
730-0 Fish & Game	-	-	-	-	(76)	(76)	(76)
732-0 Range Improvement District	-	-	-	-	(41)	(41)	(41)
738-0 Court Trust Fund	-	-	-	-	-	-	-
739-0 Sheriff Trust & Agency Fund	-	-	-	-	-	-	-
740-0 Railroad Grd Sep Pro	-	-	-	-	-	-	-
742-0 Southwest Point/Arrowhead	107	-	-	107	(109)	(2)	105
750-0 OPEB Trust Fund	30,859	-	-	30,859	(27,078)	3,781	34,640
752-0 Agency Tax Settlement	-	-	-	-	(2,513)	(2,513)	(2,513)
753-0 Deferred Com Division	134	-	-	134	(297)	(163)	(29)
754-0 Tahoe Regional Planning	-	-	-	-	(220)	(220)	(220)
756-0 Tank Farm	-	-	-	-	-	-	-
766-0 Western Reg Wtr Comm	6,919	-	-	6,919	(2,017)	4,902	11,821
990055 May Building Trust	-	-	-	-	-	-	-

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SCHEDULE OF ALLOCATED COSTS

	SUBTOTAL PAGE 8	SUBTOTAL PAGE 11	SUBTOTAL PAGE 14	TOTAL FY14 ACTUAL ALLOCATED	PRIOR FY14 ALLOC AMT	ROLL-FORWARD ADJUST	FINAL ALLOCATED AMOUNT
990221 Verdi Tv Admin	\$ -	\$ -	\$ -	\$ -	\$ (829)	\$ (829)	\$ (829)
992010 Senior Services Fund	-	-	-	-	-	-	-
994000 TRPA Permits	-	-	-	-	(130)	(130)	(130)
994002 AT&T Cell Tower	-	-	-	-	-	-	-
994003 Ubiquitel Cell Tower	-	-	-	-	-	-	-
998000 Financial Assurances	-	-	-	-	-	-	-
Other	392,556	369,889	52,291	814,736	(1,001,723)	(186,987)	627,749
Total Allocated - All Pages	\$ 11,972,586	\$ 20,200,905	\$ 14,320,145	\$ 46,493,636	\$ (47,779,770)	\$ (1,286,134)	\$ 45,207,502

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**WASHOE COUNTY FISCAL YEAR 2016
 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 FY2014 actual expenditures. Carry forward calculations determine the under-recovery or over-recovery from the estimated FY 2014 recovery , based upon FY2012 actuals, to the actual FY2014 amount.

	Total Expenditures	Exclusions/ Unallowable	Indirect Costs	Direct Costs	
				Direct Salaries	Other Expenditures
<i>County Salary Expenditures per CAFR for all Operating Departments:</i>					
Total Operating Salaries -	154,828,799	-	-	\$ 154,828,799	-
Total County Costs per CAFR	\$ 154,828,799	\$ -	\$ -	\$ 154,828,799	\$ -
<i>Services Furnished But Not Billed by Other Government Agencies, per A-87</i>					
101-1 County Manager			636,760		
101-6 Communication & Engagement			701,568		
101-8 Management Services			1,052		
101-9 Internal Audit			73,956		
103-1 Finance Admin			41,408		
103-3 Comptroller			1,983,872		
103-5 Budget Div			508,863		
103-6 Purchasing			424,930		
105-1 Comm Svcs Admin			2,517,465		
105-31 Facility Operations			5,082,712		
105304 Facilities Pres			188,616		
105305 Utilities			2,900,116		
106-1 DA Criminal			512,124		
106-7 DA Civil			3,315,180		
108100 IT Admin			623,881		
108301 Telecomm			97,419		
108300-900 IT Software & Services			7,263,746		
108500 IT Enterprise Infrastructure			2,557,627		
108800 IT Infrastr Pres			561,250		
109-1 Human Resources			2,180,946		
113-0 Treasurer			375,945		
161-1 Repro & Mailroom			472,365		
188-0 & 182020 Fund Tsfr & OPEB			13,471,835		
FY 2014 Actual Total	\$ -	\$ -	\$ 46,493,636	\$ 154,828,799	\$ -

County of Washoe, Nevada
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Adjustment of Actual to Projected amount used:

Total Indirect Costs: Actuals					
FY14 CAP Distribution				\$	46,493,636
	Subtotal			\$	46,493,636
Carry Forward from FY12 for FY14				\$	7,984,063
	(Over)/Under				
	Subtotal			\$	54,477,699
Total Indirect Costs: Estimated					
FY14 Fixed Rate and estimated allowable amt	38.84%	\$	(60,135,506)		
Actual FY14 Indirect Costs		\$	46,493,636		
				\$	(13,641,870)
				\$	40,835,829
Total Indirect Costs (FY2014 Actuals + Over/(under) recovery)		\$	40,835,829	=	<u>26.37%</u> Washoe County Indirect Cost Rate for FY2016
Total Direct Salaries		\$	154,828,799		
Carry Over Calculation:					
Estimated Recovery		\$	(60,135,506)		
Actual Recovery		\$	54,477,699		
Carryover for Actuals FY14			<u>(5,657,807)</u>		

County of Washoe, Nevada
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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 salaries, as "Allocated within Office."

County of Washoe, Nevada
 County Wide Cost Allocation Plan
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 Fixed for the Fiscal Year ending June 30, 2016

101-1 COUNTY MANAGER

COSTS TO BE ALLOCATED
 Item of Cost

Total, all Services

Item of Cost	Total, all Services					Allocated within Office
	Grants Admin	County Admin	Chief Executive	County Comm		
Department Expenditures						
Salaries	\$ 531,587	\$ -	\$ 257,341	\$ 167,397	\$ 106,849	\$ -
Salary %	100.0000%	0.0000%	48.4100%	31.4900%	20.1000%	0.0000%
Benefits	196,057	-	94,911	61,738	39,407	-
	<u>727,644</u>	<u>-</u>	<u>352,252</u>	<u>229,135</u>	<u>146,256</u>	<u>-</u>
Services & Supplies	15,843	-	7,670	4,989	3,184	-
Professional Services	159,848	-	159,848	-	-	-
Contracted Temp Services	23,729	-	23,729	-	-	-
BCC - Dues	300	-	-	-	300	-
Departmental Expenditures Total	<u>927,363</u>	<u>-</u>	<u>543,498</u>	<u>234,124</u>	<u>149,740</u>	<u>-</u>
A-87 Adjustments:						
Unallowable Prof Svcs	(24,488)	-	(24,488)	-	-	-
Adjust for Statistical Order Credit	630	-	630	-	-	-
Less: BCC - Dues	-	-	-	-	-	-
Add Depreciation, Equipment	-	-	-	-	-	-
A-87 Allowable Costs	<u>903,506</u>	<u>-</u>	<u>519,641</u>	<u>234,124</u>	<u>149,740</u>	<u>-</u>
Allocated Costs:						
101-1 County Manager	-	-	-	-	-	-
101-6 Comm & Engagement	2,416	-	1,170	761	485	-
101-8 Mgmt Svcs	4	-	2	1	1	-
101-9 Internal Audit	-	-	-	-	-	-
103-1 Finance Admin	-	-	-	-	-	-
103-3 Comptroller	13,060	-	2,271	1,478	943	8,368
103-5 Budget Div	1,605	-	279	182	116	1,028
103-6 Purchasing	1,186	-	574	373	239	-
105-1 Comm Svcs Admin	-	-	-	-	-	-
105-31 Facility Operations	84,942	-	14,773	9,610	6,134	54,425
105304 Facilities Pres	1,336	-	232	151	953	-
105305 Energy	24,665	-	4,290	2,790	1,781	15,804
106-1 DA Criminal	-	-	-	-	-	-
106700 DA Civil	37,496	-	6,521	4,242	2,708	24,025
108100 IT Admin	-	-	-	-	-	-
108301 Telecomm	498	-	241	157	100	-
108300-900 IT Software & Services	132,072	-	22,970	14,942	9,537	84,623
108500 IT Enterprise Infra	28,490	-	4,955	3,223	2,057	18,255
108800 IT Infrastr Pres	36,323	-	6,317	4,109	2,623	23,273
109-0 Human Resources	18,642	-	3,242	2,109	1,346	11,945
113-0 Treasurer	398	-	69	45	284	-
161-1 Repro & Mailroom	858	-	415	270	173	-
188-0 Fund Transfers	95,892	-	16,678	10,849	6,925	61,441
Total A-87 Costs	<u>1,383,389</u>	<u>-</u>	<u>604,640</u>	<u>289,416</u>	<u>186,145</u>	<u>303,187</u>
Distribute General Administration	-	-	-	-	-	-
Total Costs by Function	<u>1,383,389</u>	<u>-</u>	<u>604,640</u>	<u>289,416</u>	<u>186,145</u>	<u>303,187</u>
Unallowable Costs	(475,562)	-	-	(289,416)	(186,145)	-
Total Allocated Costs	<u>\$ 907,827</u>	<u>\$ 604,640</u>			<u>\$ 303,187</u>	

Reconciliation to SAP 101-0 General Funds Only

Central Service Cost Centers:	Total
Co Manager	\$ 927,363
Comm & Engagement	674,474
Mgmt Svc	682,803
Internal Audit	139,264
Subtotal	<u>\$ 2,423,905</u>
Non Central Service Cost Centers:	
Grants Division	(28)
Emergency Mgmt	100,497
Total	<u>\$ 2,524,374</u>

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101-1 COUNTY MANAGER

ALLOCATION OF COSTS:

	County Administration			Support Costs Allocated within Office			Total Allocated
	Salary \$	%	Allocated Costs	Salary \$	%	Allocated Costs	
Allocated Departments:							
101-1 County Manager	\$ -	0.0000%	\$ -	\$ -	-	\$ -	\$ -
101-6 Comm & Engagement	295,023	0.1756%	1,062	295,023	23.05%	69,876	70,938
101-8 Mgmt Svcs	410,889	0.2446%	1,479	410,889	32.10%	97,319	98,798
101-9 Internal Audit	85,842	0.0511%	309	85,842	6.71%	20,332	20,641
103-1 Finance Admin	112,995	0.0673%	407	-	-	-	407
103-3 Comptroller	1,176,579	0.7004%	4,235	-	-	-	4,235
103-5 Budget Div	340,920	0.2030%	1,227	-	-	-	1,227
103-6 Purchasing	260,597	0.1551%	938	-	-	-	938
105-1 Comm Svcs Admin	596,996	0.3554%	2,149	-	-	-	2,149
105-31 Facility Operations	1,691,949	1.0072%	6,090	-	-	-	6,090
105304 Facilities Pres	-	0.0000%	-	-	-	-	-
105305 Energy	-	0.0000%	-	-	-	-	-
106-1 DA Criminal	8,109,648	4.8277%	29,190	-	-	-	29,190
106700 DA Civil	2,328,959	1.3865%	8,383	-	-	-	8,383
108100 IT Admin	503,544	0.2998%	1,813	-	-	-	1,813
108301 Telecomm	163,445	0.0973%	588	-	-	-	588
108300-900 IT Software & Services	3,572,978	2.1270%	12,861	-	-	-	12,861
108500 IT Enterprise Infra	1,061,286	0.6318%	3,820	-	-	-	3,820
108800 IT Infrastructure Pres	-	0.0000%	-	-	-	-	-
109-0 Human Resources	1,150,165	0.6847%	4,140	-	-	-	4,140
113-0 Treasurer	1,091,010	0.6495%	3,927	-	-	-	3,927
161-1 Repro & Mailroom	256,189	0.1525%	922	-	-	-	922
188-0 Fund Transfers	-	0.0000%	-	-	-	-	-
Subtotal, Allocated Departments	23,209,014	13.8165%	83,540	791,753	61.8519%	187,527	271,067
Operating Departments							
100-0 County Commission	\$ 332,020	0.1977%	\$ 1,195	\$ 332,020	25.94%	\$ 78,639	\$ 79,834
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	-	-	-
101-5 Emer Mgmt Administration	156,306	0.0931%	563	156,306	12.21%	37,021	37,584
102-0 Assessor	3,810,256	2.2683%	13,715	-	-	-	13,715
104-0 Clerk	677,885	0.4036%	2,440	-	-	-	2,440
105-2 Comm Svcs Proj & Prog	39,213	0.0233%	141	-	-	-	141
105-4 Comm Svcs Planning	1,328,037	0.7906%	4,780	-	-	-	4,780
105-5 Comm Svcs Engineering	1,082,075	0.6442%	3,895	-	-	-	3,895
106-2 CARES/SART	-	0.0000%	-	-	-	-	-
106-3 Family Support Enf	2,073,934	1.2346%	7,465	-	-	-	7,465
106-5 DA Grants	-	0.0000%	-	-	-	-	-
106710 DA CPS Integration	-	0.0000%	-	-	-	-	-
106-9 Drug Forfeitures	54,633	0.0325%	197	-	-	-	197
108-7 GIS Base Mapping	82,878	0.0493%	298	-	-	-	298
111-0 Recorder	1,108,124	0.6597%	3,989	-	-	-	3,989
112-0 Registrar of Voters	422,969	0.2518%	1,522	-	-	-	1,522
116-0 Community Development	-	0.0000%	-	-	-	-	-
120-1 District Courts Admin	977,543	0.5819%	3,518	-	-	-	3,518
120-2 Courts Gen Jurisdiction	3,505,648	2.0869%	12,618	-	-	-	12,618
120-3 Family Court	3,090,797	1.8400%	11,125	-	-	-	11,125
120-4 Pre-Trial	751,155	0.4472%	2,704	-	-	-	2,704
120-5 Specialty Courts Division	427,790	0.2547%	1,540	-	-	-	1,540
123-0 Law Library	254,635	0.1516%	917	-	-	-	917
124-0 Public Defender	4,927,312	2.9333%	17,736	-	-	-	17,736
125-1 Incline Justice Court	345,583	0.2057%	1,244	-	-	-	1,244
125-3 Reno Justice Court	3,361,754	2.0013%	12,101	-	-	-	12,101
125-4 Sparks Justice Court	1,477,996	0.8799%	5,320	-	-	-	5,320
125-7 Wadsworth Justice Court	169,706	0.1010%	611	-	-	-	611
126-0 Incline Constable	66,988	0.0399%	241	-	-	-	241
127-0 Juvenile Services	7,615,142	4.5334%	27,411	-	-	-	27,411
128-0 Alternate Public Defender	1,204,337	0.7170%	4,335	-	-	-	4,335
129-0 Conflict Counsel	2,126,765	1.2661%	7,655	-	-	-	7,655
130-0 Library	5,094,383	3.0327%	18,337	-	-	-	18,337

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

101-1 COUNTY MANAGER

ALLOCATION OF COSTS:

	County Administration			Support Costs Allocated within Office			Total Allocated
	Salary \$	%	Allocated Costs	Salary \$	%	Allocated Costs	
140-1 Parks Administration	\$ 111,419	0.0663%	\$ 401	\$ -	-	\$ -	\$ 401
140-2 Parks Planning & Develop	-	0.0000%	-	-	-	-	-
140-3 Parks Recreation	-	0.0000%	-	-	-	-	-
140-4 Parks Operations	1,972,548	1.1743%	7,100	-	-	-	7,100
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	-	-	-
150-0 Sheriff	51,999,763	30.9557%	187,175	-	-	-	187,175
153-0 Medical Examiner	1,239,421	0.7378%	4,461	-	-	-	4,461
154-0 Alternate Sentencing	401,163	0.2388%	1,444	-	-	-	1,444
157100 Public Guardian	1,006,099	0.5989%	3,621	-	-	-	3,621
159100 Public Administrator	665,405	0.3961%	2,395	-	-	-	2,395
179100 Social Services Admin	205,924	0.1226%	741	-	-	-	741
179120 County Child Welfare	231,480	0.1378%	833	-	-	-	833
179200 General Assistance	-	0.0000%	-	-	-	-	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	-	-	-
179-2 Homeless Services	2,293	0.0014%	8	-	-	-	8
179-3 Housing	-	0.0000%	-	-	-	-	-
179-4 Indigent Services	1,814,968	1.0805%	6,533	-	-	-	6,533
180-0 Intergovernmental	-	0.0000%	-	-	-	-	-
181-00 Community Support	-	0.0000%	-	-	-	-	-
182-0 Accrued Benefits	-	0.0000%	-	-	-	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	-	-	-
187-0 Fire Suppression	6,978	0.0042%	25	-	-	-	25
189-0 Contingency	-	0.0000%	-	-	-	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	-	-	-
202-0 Public Health Administration	9,591,107	5.7097%	34,523	-	-	-	34,523
203-0 Stabilization Fund	-	0.0000%	-	-	-	-	-
204-0 Library Expansion	693,369	0.4128%	2,496	-	-	-	2,496
205-0 Animal Services	1,678,339	0.9991%	6,041	-	-	-	6,041
208-0 Enhanced 911	21,958	0.0131%	79	-	-	-	79
209-0 Regional Safety Training Center	206,344	0.1228%	742	-	-	-	742
210-0 Regional Communication Center	345,562	0.2057%	1,244	-	-	-	1,244
211-0 Truckee River Flood Mgmt	896,009	0.5334%	3,225	-	-	-	3,225
216-0 Road	3,110,527	1.8517%	11,196	-	-	-	11,196
221-0 Indigent Assistance	-	0.0000%	-	-	-	-	-
225-0 Senior Center	1,320,472	0.7861%	4,753	-	-	-	4,753
228-0 Child Protective Services	13,145,405	7.8256%	47,317	-	-	-	47,317
266-0 Truckee Remediation Dist	497,318	0.2961%	1,790	-	-	-	1,790
270-1 Other Restricted Admin	-	0.0000%	-	-	-	-	-
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	195,013	0.1161%	702	-	-	-	702
270-7 Other Restricted Funds-Admin Assess	-	0.0000%	-	-	-	-	-
280-0 TTMFPD 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%	-	-	-	-	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-	-	-	-
480-0 TTMFPD Const	-	0.0000%	-	-	-	-	-

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 Fixed for the Fiscal Year ending June 30, 2016

101-1 COUNTY MANAGER

ALLOCATION OF COSTS:

	County Administration			Support Costs Allocated within Office			Total Allocated
	Salary \$	%	Allocated Costs	Salary \$	%	Allocated Costs	
489-0 Capital Facilities Fund	\$ -	0.0000%	\$ -	\$ -	-	\$ -	\$ -
520 Golf Course	305,186	0.1817%	1,099	-	-	-	1,099
560 Building and Safety Fund	848,699	0.5052%	3,055	-	-	-	3,055
566-0 Water Resources	3,996,687	2.3793%	14,386	-	-	-	14,386
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	-	-	-
618-0 Health Benefits	219,020	0.1304%	788	-	-	-	788
619-0 Risk Management	220,416	0.1312%	793	-	-	-	793
669-0 Equipment Services	1,256,182	0.7478%	4,521	-	-	-	4,521
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%	-	-	-	-	-
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:	144,770,934	86.1835%	521,100	488,326	38.1481%	115,660	636,760
Total Costs Allocated	\$ 167,979,947	100.0000%	\$ 604,640	\$ 1,280,080	100.0000%	\$ 303,187	\$ 907,827

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.

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2014
Fixed for the Fiscal Year ending June 30, 2016

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 salary dollars during FY 2014.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

101-6 COMMUNICATION AND ENGAGEMENT

COSTS TO BE ALLOCATED Item of Cost	Total, all Services		Communication & Engagement	
	General Admin		Engagement	
Department Expenditures				
Salaries	\$ 295,023	\$ -	\$ 295,023	\$ -
Salary %	100.0000%	0.0000%	100.0000%	
Benefits	125,505	-	125,505	-
	420,528	-	420,528	-
Services & Supplies	194,203	-	194,203	-
Consulting Services	-	-	-	-
Professional Services	44,970	-	44,970	-
Other Expense	949	-	949	-
Equipment	13,825	-	13,825	-
Departmental Expenditures Total	674,474	-	674,474	-
A-87 Adjustments:				
Revenues Received	-	-	-	-
Less: Unallowable Professional Svcs	-	-	-	-
Less: Unallowable Other Expense	(884)	-	(884)	-
Less: Unallowable Debt Management	(40)	-	(40)	-
Less: Unallowable Food Svcs	(1,060)	-	(1,060)	-
Less: Volunteer Expense	-	-	-	-
A-87 Allowable Costs	672,490	-	672,490	-
Allocated Costs:				
101-1 County Manager	70,938	-	70,938	-
101-6 Comm & Engagement	-	-	-	-
101-8 Mgmt Svcs	2	-	2	-
101-9 Internal Audit	-	-	-	-
103-1 Finance Admin	-	-	-	-
103-3 Comptroller	1,108	-	1,108	-
103-5 Budget Div	1,030	-	1,030	-
103-6 Purchasing	896	-	896	-
105-1 Comm Svcs Admin	-	-	-	-
105-31 Facility Operations	7,671	-	7,671	-
105304 Facilities Pres	158	-	158	-
105305 Energy	2,237	-	2,237	-
106-1 DA Criminal	-	-	-	-
106700 DA Civil	-	-	-	-
108100 IT Admin	-	-	-	-
108301 Telecomm	133	-	133	-
108300-900 IT Software & Services	-	-	-	-
108500 IT Enterprise Infra	-	-	-	-
108800 IT Infrastr Pres	-	-	-	-
109-0 Human Resources	-	-	-	-
113-0 Treasurer	505	-	505	-
161-1 Repro & Mailroom	24,844	-	24,844	-
188-0 Fund Transfers	26,146	-	26,146	-
Total A-87 Costs	808,158	-	808,158	-
Distribute General Administration	-	-	-	-
Total Costs by Function	808,158	-	808,158	-
Unallowable Costs	-	-	-	-
Total Allocated Costs	<u>\$ 808,158</u>	<u>-</u>	<u>\$ 808,158</u>	<u>-</u>

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2014
Fixed for the Fiscal Year ending June 30, 2016

101-6 COMMUNICATION AND ENGAGEMENT

ALLOCATION OF COSTS:	<u>Communications & Engagement</u>		
	Salary \$	%	Allocated Costs
Allocated Departments:			
101-1 County Manager	\$ 531,587	0.2990%	\$ 2,416
101-6 Comm & Engagement	-	0.0000%	-
101-8 Mgmt Svcs	410,889	0.2311%	1,868
101-9 Internal Audit	85,842	0.0483%	390
103-1 Finance Admin	112,995	0.0636%	514
103-3 Comptroller	1,176,579	0.6619%	5,349
103-5 Budget Div	340,920	0.1918%	1,550
103-6 Purchasing	260,597	0.1466%	1,185
105-1 Comm Svcs Admin	596,996	0.3358%	2,714
105-31 Facility Operations	1,691,949	0.9518%	7,692
105304 Facilities Pres	-	0.0000%	-
105305 Energy	-	0.0000%	-
106-1 DA Criminal	8,109,648	4.5621%	36,869
106700 DA Civil	2,328,959	1.3102%	10,588
108100 IT Admin	503,544	0.2833%	2,290
108301 Telecomm	163,445	0.0919%	743
108300-900 IT Software & Services	3,572,978	2.0100%	16,244
108500 IT Enterprise Infra	1,061,286	0.5970%	4,825
108800 IT Infrastructure Pres	-	0.0000%	-
109-0 Human Resources	1,150,165	0.6470%	5,229
113-0 Treasurer	1,091,010	0.6137%	4,960
161-1 Repro & Mailroom	256,189	0.1441%	1,165
188-0 Fund Transfers	-	0.0000%	-
Subtotal, Allocated Departments	<u>23,445,578</u>	<u>13.1892%</u>	<u>106,591</u>
Operating Departments			
100-0 County Commission	\$ 332,020	0.1868%	\$ 1,510
101-3 Grants Division - Co Mgr.	-	0.0000%	-
101-5 Emer Mgmt Administration	156,306	0.0879%	710
102-0 Assessor	3,810,256	2.1435%	17,323
104-0 Clerk	677,885	0.3813%	3,082
105-2 Comm Svcs Proj & Prog	39,213	0.0221%	179
105-4 Comm Svcs Planning	1,328,037	0.7471%	6,038
105-5 Comm Svcs Engineering	1,082,075	0.6087%	4,919
106-2 CARES/SART	-	0.0000%	-
106-3 Family Support Enf	2,073,934	1.1667%	9,429
106-5 DA Grants	-	0.0000%	-
106710 DA CPS Integration	-	0.0000%	-
106-9 Drug Forfeitures	54,633	0.0307%	248
108-7 GIS Base Mapping	82,878	0.0466%	377
111-0 Recorder	1,108,124	0.6234%	5,038
112-0 Registrar of Voters	422,969	0.2379%	1,923
116-0 Community Development	-	0.0000%	-
120-1 District Courts Admin	977,543	0.5499%	4,444
120-2 Courts Gen Jurisdiction	3,505,648	1.9721%	15,938
120-3 Family Court	3,090,797	1.7387%	14,051
120-4 Pre-Trial	751,155	0.4226%	3,415
120-5 Specialty Courts Division	427,790	0.2407%	1,945
123-0 Law Library	254,635	0.1432%	1,157
124-0 Public Defender	4,927,312	2.7719%	22,401
125-1 Incline Justice Court	345,583	0.1944%	1,571
125-3 Reno Justice Court	3,361,754	1.8912%	15,284
125-4 Sparks Justice Court	1,477,996	0.8314%	6,719
125-7 Wadsworth Justice Court	169,706	0.0955%	772
126-0 Incline Constable	66,988	0.0377%	305
127-0 Juvenile Services	7,615,142	4.2839%	34,621
128-0 Alternative Public Defender	1,204,337	0.6775%	5,475
129-0 Conflict Counsel	2,126,765	1.1964%	9,669
130-0 Library	5,094,383	2.8659%	23,161

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 Fixed for the Fiscal Year ending June 30, 2016

101-6 COMMUNICATION AND ENGAGEMENT

ALLOCATION OF COSTS:	<u>Communications & Engagement</u>		
	Salary \$	%	Allocated Costs
140-1 Parks Administration	\$ 111,419	0.0627%	\$ 507
140-2 Parks Planning & Develop	-	0.0000%	-
140-3 Parks Recreation	-	0.0000%	-
140-4 Parks Operations	1,972,548	1.1097%	8,968
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	51,999,763	29.2526%	236,405
153-0 Medical Examiner	1,239,421	0.6972%	5,634
101-7 Alternative Sentencing	401,163	0.2257%	1,824
157100 Public Guardian	1,006,099	0.5660%	4,574
159100 Public Administrator	665,405	0.3743%	3,025
179100 Social Services Admin	205,924	0.1158%	936
179120 County Child Welfare	231,480	0.1302%	1,052
179200 General Assistance	-	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-
179-2 Homeless Services	2,293	0.0013%	11
179-3 Housing	-	0.0000%	-
179-4Indigent Services	1,814,968	1.0210%	8,251
180-0 Intergovernmental	-	0.0000%	-
181-00 Community Support	-	0.0000%	-
182-0 Accrued Benefits	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
187-0 Fire Suppression	6,978	0.0039%	32
189-0 Contingency	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-
202-0 Public Health Administration	9,591,107	5.3955%	43,604
203-0 Stabilization Fund	-	0.0000%	-
204-0 Library Expansion	693,369	0.3901%	3,153
205-0 Animal Services	1,678,339	0.9442%	7,631
208-0 Enhanced 911	21,958	0.0124%	100
209-0 Regional Safety Training Center	206,344	0.1161%	938
210-0 Regional Communication Center	345,562	0.1944%	1,571
211-0 Truckee River Flood Mgmt	896,009	0.5041%	4,074
216-0 Roads	3,110,527	1.7498%	14,141
221-0 Indigent Assistance	-	0.0000%	-
225-0 Senior Center	1,320,472	0.7428%	6,003
228-0 Child Protective Services	13,145,405	7.3950%	59,763
266-0 Truckee Remediation District	497,318	0.2798%	2,261
270-1 Other Restricted Admin	-	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	195,013	0.1097%	887
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-
280-0 TMLPD General Fund	9,544,924	5.3695%	43,394
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%	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-
480-0 TMLPD Const	-	0.0000%	-

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101-6 COMMUNICATION AND ENGAGEMENT

ALLOCATION OF COSTS:

Communications & Engagement

	Salary \$	%	Allocated Costs	
489-0 Capital Facilities Fund	\$ -	0.0000%	\$ -	
520 Golf Course	305,186	0.1717%	1,388	
560 Building and Safety Fund	848,699	0.4774%	3,858	
566-0 Water Resources	3,996,687	2.2483%	18,170	
568-0 So.Truckee Meadows GID	-	0.0000%	-	
618-0 Health Benefits	219,020	0.1232%	996	
619-0 Risk Management	220,416	0.1240%	1,002	
669-0 Equipment Services	1,256,182	0.7067%	5,711	
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%	-	
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:	154,315,858	86.8108%	701,567	-
Total Costs Allocated	\$ 177,761,436	100.0000%	\$ 808,158	-

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

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2014
Fixed for the Fiscal Year ending June 30, 2016

101-8 MANAGEMENT SERVICES DIVISION

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Management Services unit of the County Manager's office supports all County Departments in development of the performance management and measurement system. They also oversee the County's emergency management program, government affairs program, fire service program, organizational effectiveness program, liaison with the Truckee Meadows Fire Protection District, Administrative Enforcement, and the Commission support program. Costs are not allocated for FY2014 Management Services activities based upon lack of time distribution supporting documentation. If supporting documentation is implemented in future years, parts of Management Services will be allocable and allowable for use in the Cost Allocation Plan.

Both Sierra Fire Protection District and the Truckee Meadows Fire Protection District incurred direct staff and operating costs during FY2014. These costs are specifically identified and direct charged to the respective Fund for each agency. No further allocation is done.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

101-8 MANAGEMENT SERVICES DIVISION

COSTS TO BE ALLOCATED
 Item of Cost

Total, all Services										
	101800	101820	101830	20310	101810	101831	101832	SFPD	101110	
	Mgmt Services	Legislative Activity	Fire Services	Employee Appreciation	Management & Budget	TMFPD Support	Support		Admin Enforcement	
Department Expenditures										
Salaries	\$ 410,889	\$ 296,042	\$ -	\$ -	\$ -	\$ -	\$ 63,042	\$ 51,805	\$ -	\$ -
Salary %	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Benefits	166,017	118,745	-	-	-	-	24,718	22,036	-	-
	576,906	414,787	-	-	-	-	87,760	73,841	-	-
Services & Supplies	105,897	24,666	67,204	2,308	-	930	896	726	-	9,685
Consulting Services	-	-	-	-	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-	-
Departmental Expenditures Total	682,803	439,453	67,204	2,308	-	930	88,656	74,567	-	9,685
A-87 Adjustments:										
Less: Reimbursements	(206,247)	-	-	-	-	-	(88,656)	(74,567)	-	(43,025)
Less: Unallowable Prof Svcs	-	-	-	-	-	-	-	-	-	-
Less: Unallowable Leg Costs	(67,204)	-	(67,204)	-	-	-	-	-	-	-
Less: Statistical Order for TMFPD	-	-	-	-	-	-	-	-	-	-
Add Depreciation, Equipment	-	-	-	-	-	-	-	-	-	-
A-87 Allowable Costs	409,351	439,453	-	2,308	-	930	-	-	-	(33,340)
Allocated Costs:										
101-1 County Manager	98,798	85,149	13,022	447	-	180	-	-	-	-
101-6 Comm & Engagement	1,868	1,610	246	8	-	3	-	-	-	-
101-8 Mgmt Svcs	-	-	-	-	-	-	-	-	-	-
101-9 Internal Audit	-	-	-	-	-	-	-	-	-	-
103-1 Finance Admin	-	-	-	-	-	-	-	-	-	-
103-3 Comptroller	2,184	1,882	288	10	-	4	-	-	-	-
103-5 Budget Div	1,027	885	135	5	-	2	-	-	-	-
103-6 Purchasing	680	586	90	3	-	1	-	-	-	-
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	431	371	57	2	-	1	-	-	-	-
108300-900 IT Software & Services	-	-	-	-	-	-	-	-	-	-
108500 IT Enterprise Infra	-	-	-	-	-	-	-	-	-	-
108800 IT Infrastr Pres	-	-	-	-	-	-	-	-	-	-
109-0 Human Resources	-	-	-	-	-	-	-	-	-	-
113-0 Treasurer	571	492	75	3	-	1	-	-	-	-
161-1 Repro & Mailroom	614	529	81	3	-	1	-	-	-	-
188-0 Fund Transfers	47,946	41,322	6,319	217	-	87	-	-	-	-
Total A-87 Costs	563,470	572,281	20,313	3,006	-	1,211	-	-	-	(33,340)
Distribute to Management Services										
	-	-	-	-	-	-	-	-	-	-
Total Costs by Function	563,470	572,281	20,313	3,006	-	1,211	-	-	-	(33,340)
Unallowable Costs- No Basis	(562,259)	(572,281)	(20,313)	(3,006)	-	-	-	-	-	33,340
Total Allocated Costs	\$ 1,211	\$ -	\$ -	\$ -	\$ -	\$ 1,211	\$ -	\$ -	\$ -	\$ -

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

101-8 MANAGEMENT SERVICES DIVISION

ALLOCATION OF COSTS:	MANAGEMENT SERVICES - STRATEGIC PLANNING			MANAGEMENT SERVICES - Direct Charges TMFPD and SFPD			Total Allocated Costs
	Salary \$	%	Allocated Costs	Direct Costs	%	Allocated Costs	
Allocated Departments:							
101-1 County Manager	\$ 531,587	0.2992%	\$ 4	\$ -	0.0000%	\$ -	\$ 4
101-6 Comm & Engagement	295,023	0.1661%	2	-	0.0000%	-	2
101-8 Mgmt Svcs	-	0.0000%	-	-	0.0000%	-	-
101-9 Internal Audit	85,842	0.0483%	1	-	0.0000%	-	1
103-1 Finance Admin	112,995	0.0636%	1	-	0.0000%	-	1
103-3 Comptroller	1,176,579	0.6623%	8	-	0.0000%	-	8
103-5 Budget Div	340,920	0.1919%	2	-	0.0000%	-	2
103-6 Purchasing	260,597	0.1467%	2	-	0.0000%	-	2
105-1 Comm Svcs Admin	596,996	0.3361%	4	-	0.0000%	-	4
105-31 Facility Operations	1,691,949	0.9524%	12	-	0.0000%	-	12
105304 Facilities Pres	-	0.0000%	-	-	0.0000%	-	-
105305 Energy	-	0.0000%	-	-	0.0000%	-	-
106-1 DA Criminal	8,109,648	4.5651%	55	-	0.0000%	-	55
106700 DA Civil	2,328,959	1.3110%	16	-	0.0000%	-	16
108100 IT Admin	503,544	0.2835%	3	-	0.0000%	-	3
108301 Telecomm	163,445	0.0920%	1	-	0.0000%	-	1
108300-900 IT Software & Services	3,572,978	2.0113%	24	-	0.0000%	-	24
108500 IT Enterprise Infra	1,061,266	0.5974%	7	-	0.0000%	-	7
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-	-
109-0 Human Resources	1,150,165	0.6474%	8	-	0.0000%	-	8
113-0 Treasurer	1,091,010	0.6141%	7	-	0.0000%	-	7
161-1 Repro & Mailroom	256,189	0.1442%	2	-	0.0000%	-	2
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-
Subtotal, Allocated Departments	\$ 23,329,712	13.1326%	\$ 159	-	0.0000%	-	\$ 159
Operating Departments							
100-0 County Commission	\$ 332,020	0.1869%	\$ 2	\$ -	0.0000%	\$ -	\$ 2
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-
101-5 Emer Mgmt Administration	156,306	0.0880%	1	-	0.0000%	-	1
102-0 Assessor	3,810,256	2.1449%	26	-	0.0000%	-	26
104-0 Clerk	677,885	0.3816%	5	-	0.0000%	-	5
105-2 Comm Svcs Proj & Prog	39,213	0.0221%	-	-	0.0000%	-	-
105-4 Comm Svcs Planning	1,328,037	0.7476%	9	-	0.0000%	-	9
105-5 Comm Svcs Engineering	1,082,075	0.6091%	7	-	0.0000%	-	7
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-	-
106-3 Family Support Enf	2,073,934	1.1675%	14	-	0.0000%	-	14
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	-
106-9 Drug Forfeitures	54,633	0.0308%	-	-	0.0000%	-	-
108-7 GIS Base Mapping	82,878	0.0467%	1	-	0.0000%	-	1
111-0 Recorder	1,108,124	0.6238%	8	-	0.0000%	-	8
112-0 Registrar of Voters	422,969	0.2381%	3	-	0.0000%	-	3
116-0 Community Development	-	0.0000%	-	-	0.0000%	-	-
120-1 District Courts Admin	977,543	0.5503%	7	-	0.0000%	-	7
120-2 Courts Gen Jurisdiction	3,505,648	1.9734%	24	-	0.0000%	-	24
120-3 Family Court	3,090,797	1.7399%	21	-	0.0000%	-	21
120-4 Pre-Trial	751,155	0.4228%	5	-	0.0000%	-	5
120-5 Specialty Courts Division	427,790	0.2408%	3	-	0.0000%	-	3
123-0 Law Library	254,635	0.1433%	2	-	0.0000%	-	2
124-0 Public Defender	4,927,312	2.7737%	34	-	0.0000%	-	34
125-1 Incline Justice Court	345,583	0.1945%	2	-	0.0000%	-	2
125-3 Reno Justice Court	3,361,754	1.8924%	23	-	0.0000%	-	23
125-4 Sparks Justice Court	1,477,996	0.8320%	10	-	0.0000%	-	10
125-7 Wadsworth Justice Court	169,706	0.0955%	1	-	0.0000%	-	1
126-0 Incline Constable	66,988	0.0377%	-	-	0.0000%	-	-
127-0 Juvenile Services	7,615,142	4.2867%	52	-	0.0000%	-	52
128-0 Alternative Public Defender	1,204,337	0.6779%	8	-	0.0000%	-	8
129-0 Conflict Counsel	2,126,765	1.1972%	14	-	0.0000%	-	14
130-0 Library	5,094,383	2.8677%	35	-	0.0000%	-	35

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 Fixed for the Fiscal Year ending June 30, 2016

101-8 MANAGEMENT SERVICES DIVISION

ALLOCATION OF COSTS:	MANAGEMENT SERVICES - STRATEGIC PLANNING			MANAGEMENT SERVICES - Direct Charges TMFPD and SFPD			Total Allocated Costs
	Salary \$	%	Allocated Costs	Direct Costs	%	Allocated Costs	
140-1 Parks Administration	\$ 111,419	0.0627%	\$ 1	\$ -	0.0000%	\$ -	1
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-	-
140-3 Parks Recreation	-	0.0000%	-	-	0.0000%	-	-
140-4 Parks Operations	1,972,548	1.1104%	13	-	0.0000%	-	13
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-
150-0 Sheriff	51,999,763	29.2716%	357	-	0.0000%	-	357
153-0 Medical Examiner	1,239,421	0.6977%	8	-	0.0000%	-	8
154-0 Alternative Sentencing	401,163	0.2258%	3	-	0.0000%	-	3
157100 Public Guardian	1,006,099	0.5664%	7	-	0.0000%	-	7
159100 Public Administrator	665,405	0.3746%	5	-	0.0000%	-	5
179100 Social Services Admin	205,924	0.1159%	1	-	0.0000%	-	1
179120 County Child Welfare	231,480	0.1303%	2	-	0.0000%	-	2
179200 General Assistance	-	0.0000%	-	-	0.0000%	-	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-	-
179-2 Homeless Shelter	1,814,968	1.0217%	12	-	0.0000%	-	12
179-3 Housing	2,293	0.0013%	-	-	0.0000%	-	-
179-4 Medical Assit Indigent Services	-	0.0000%	-	-	0.0000%	-	-
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-	-
181-00 Community Support	-	0.0000%	-	-	0.0000%	-	-
182-0 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-
187-0 Fire Suppression	6,978	0.0039%	-	-	0.0000%	-	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-	-
202-0 Public Health Administration	9,591,107	5.3990%	65	-	0.0000%	-	65
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-
204-0 Library Expansion	693,369	0.3903%	5	-	0.0000%	-	5
205-0 Animal Services	1,678,339	0.9448%	11	-	0.0000%	-	11
208-0 Enhanced 911	21,958	0.0124%	-	-	0.0000%	-	-
209-0 Regional Safety Training Center	206,344	0.1162%	1	-	0.0000%	-	1
210-0 Regional Communication Center	345,562	0.1945%	2	-	0.0000%	-	2
211-0 Truckee River Flood Mgmt	896,009	0.5044%	6	-	0.0000%	-	6
216-0 Roads	3,110,527	1.7510%	21	-	0.0000%	-	21
221-0 Indigent Assistance	-	0.0000%	-	-	0.0000%	-	-
225-0 Senior Center	1,320,472	0.7433%	9	-	0.0000%	-	9
228-0 Child Protective Services	13,145,405	7.3998%	90	-	0.0000%	-	90
266-0 Truckee Remediation District	497,318	0.2799%	3	-	0.0000%	-	3
270-1 Other Restricted Admin	-	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	195,013	0.1098%	1	-	0.0000%	-	1
270-7 Other Rest Funds- Admin Assess	-	0.0000%	-	-	0.0000%	-	-
280-0 TMFPD General Fund	9,544,924	5.3730%	65	-	0.0000%	-	65
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%	-	-
450-0 Stormwater Impact Fee Fund	-	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, 2014
 Fixed for the Fiscal Year ending June 30, 2016

101-8 MANAGEMENT SERVICES DIVISION

ALLOCATION OF COSTS:	MANAGEMENT SERVICES - STRATEGIC PLANNING			MANAGEMENT SERVICES - Direct Charges TMFDP and SFPD			Total Allocated Costs
	Salary \$	%	Allocated Costs	Direct Costs	%	Allocated Costs	
489-0 Capital Facilities Fund	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
520 Golf Course	305,186	0.1718%	2	-	0.0000%	-	2
560 Building and Safety Fund	848,699	0.4777%	6	-	0.0000%	-	6
566-0 Water Resources	3,996,687	2.2498%	27	-	0.0000%	-	27
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	-
618-0 Health Benefits	219,020	0.1233%	1	-	0.0000%	-	1
619-0 Risk Management	220,416	0.1241%	2	-	0.0000%	-	2
669-0 Equipment Services	1,256,182	0.7071%	9	-	0.0000%	-	9
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%	-	-
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 Ubiqitel Cell Tower	-	0.0000%	-	-	0.0000%	-	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-	-
Other	-	0.0000%	-	-	0.0000%	-	-
Total Allocations to Operating Depts:	154,315,858	86.8674%	1,052	-	0.0000%	-	1,052
Total Costs Allocated	\$ 177,645,570	100.0000%	\$ 1,211	-	0.0000%	\$ -	1,211

Nevada Works receives no oversight from the Strategic Planning and therefore excluded from the distribution.

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2014
Fixed for the Fiscal Year ending June 30, 2016

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 FY2014.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

101-9 INTERNAL AUDIT

COSTS TO BE ALLOCATED Item of Cost	Total, all Services		General Admin	Internal Audit		
Department Expenditures						
Salaries	\$ 85,842	\$ -	\$ 85,842	\$ -	\$ -	-
Salary %	100.0000%	0.0000%	100.0000%			
Benefits	31,472	-	31,472	-	-	-
	117,313	-	117,314	-	-	-
Services & Supplies	21,951	-	21,951	-	-	-
Professional Service	-	-	-	-	-	-
Equipment - Capital	-	-	-	-	-	-
Departmental Expenditures Total	139,264	-	139,264	-	-	-
A-87 Adjustments:						
Less: Food Purchases	-	-	-	-	-	-
Less: Capital Equipment	-	-	-	-	-	-
Add Depreciation, Equipment	-	-	-	-	-	-
A-87 Allowable Costs	139,264	-	139,264	-	-	-
Allocated Costs:						
101-1 County Manager	20,641	-	20,641	-	-	-
101-6 Comm & Engagement	390	-	390	-	-	-
101-8 Mgmt Svcs	1	-	1	-	-	-
101-9 Internal Audit	-	-	-	-	-	-
103-1 Finance Admin	-	-	-	-	-	-
103-3 Comptroller	203	-	203	-	-	-
103-5 Budget Div	194	-	194	-	-	-
103-6 Purchasing	119	-	119	-	-	-
105-1 Comm Svcs Admin	-	-	-	-	-	-
105-31 Facility Operations	-	-	-	-	-	-
105304 Facilities Pres	-	-	-	-	-	-
105305 Energy	-	-	-	-	-	-
106-1 DA Criminal	-	-	-	-	-	-
106700 DA Civil	-	-	-	-	-	-
108100 IT Admin	3,967	-	3,967	-	-	-
108301 Telecomm	33	-	33	-	-	-
108300-900 IT Software & Services	-	-	-	-	-	-
108500 IT Enterprise Infra	-	-	-	-	-	-
108800 IT Infrastructure Pres	-	-	-	-	-	-
109-0 Human Resources	-	-	-	-	-	-
113-0 Treasurer	43	-	43	-	-	-
161-1 Repro & Mailroom	-	-	-	-	-	-
188-0 Fund Transfers	4,363	-	4,363	-	-	-
Total A-87 Costs	169,218	-	169,218	-	-	-
Distribute General Administration	-	-	-	-	-	-
Total Costs by Function	169,218	-	169,218	-	-	-
Unallowable Costs	-	-	-	-	-	-
Total Allocated Costs	<u>\$ 169,218</u>	<u>\$ -</u>	<u>\$ 169,218</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

101-9 INTERNAL AUDIT

ALLOCATION OF COSTS:

	Internal Audit			
	Actual	Audit Hrs	%	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%	-
103-1 Finance Admin	-		0.0000%	-
103-3 Comptroller	4.25		0.3419%	579
103-5 Budget Div	-		0.0000%	-
103-6 Purchasing	-		0.0000%	-
105-1 Comm Svcs Admin	680.50		54.7466%	92,641
105-31 Facility Operations	-		0.0000%	-
105304 Facilities Pres	-		0.0000%	-
105305 Energy	-		0.0000%	-
106-1 DA Criminal	7.75		0.6235%	1,055
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	7.25		0.5833%	987
161-1 Repro & Mailroom	-		0.0000%	-
188-0 Fund Transfers	-		0.0000%	-
Subtotal, Allocated Departments	700		56.2953%	95,262
Operating Departments				
100-0 County Commission	-		0.0000%	\$ -
101-3 Grants Division - Co Mgr.	-		0.0000%	-
101-5 Emer Mgmt 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	-		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%	-
116-0 Community Development	-		0.0000%	-
120-1 District Courts Admin	2.25		0.1810%	306
120-2 Courts Gen Jurisdiction	-		0.0000%	-
120-3 Family Court	-		0.0000%	-
120-4 Pre-Trial	-		0.0000%	-
120-5 Specialty Courts Division	-		0.0000%	-
123-0 Law Library	-		0.0000%	-
124-0 Public Defender	-		0.0000%	-
125-1 Incline Justice Court	2.00		0.1609%	272
125-3 Reno Justice Court	11.25		0.9051%	1,532
125-4 Sparks Justice Court	15.00		1.2068%	2,042
125-7 Wadsworth Justice Court	5.25		0.4224%	715
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, 2014
 Fixed for the Fiscal Year ending June 30, 2016

101-9 INTERNAL AUDIT

ALLOCATION OF COSTS:

	Internal Audit		%	Allocated Costs	
	Actual	Audit Hrs		\$	
140-1 Parks Administration		0.50	0.0402%	\$	68
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		7.00	0.5632%		953
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%		-
179300 Medical Assit Indigent		-	0.0000%		-
180-0 Intergovernmental		-	0.0000%		-
181-00 Community Support		-	0.0000%		-
182-0 Accrued Benefits		-	0.0000%		-
184-0 Regional Water Planning		-	0.0000%		-
187-0 Fire Suppression		-	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		0.5	0.0402%		68
228-0 Child Protective Services		-	0.0000%		-
266-0 Truckee Remediation District		-	0.0000%		-
270-1 Other Restricted Admin		-	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 TMFDP Special Revenue		499	40.1447%		67,932
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%		-
450-0 Stormwater Impact Fee Fund		-	0.0000%		-
480-0 TMFDP Const		-	0.0000%		-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

101-9 INTERNAL AUDIT

ALLOCATION OF COSTS:

	Internal Audit			
	Actual	Audit Hrs	%	
489-0 Capital Facilities Fund	-	-	0.0000%	\$ -
520 Golf Course	-	-	0.0000%	-
560 Building and Safety Fund	0.5	-	0.0402%	68
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%	-
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:	543	-	43.7047%	73,956
Total Costs Allocated	1,243	-	100.0000%	\$ 169,218

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2014
Fixed for the Fiscal Year ending June 30, 2016

103-1 FINANCE ADMINISTRATION

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Finance Department is responsible for financial management and reporting for Washoe County. The Administrative budget includes the Director of Finance, who provides administrative and fiscal oversight and policy guidance to the Divisions within the Department. Finance administrative costs are allocated to each Division based on the FY 2014 salaries in each.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

103-1 FINANCE ADMINISTRATION

COSTS TO BE ALLOCATED
 Item of Cost

Total, all Services

	General Admin		Finance Admin			
Department Expenditures						
Salaries	\$ 112,995	\$ -	\$ 112,995	\$ -	\$ -	\$ -
Salary %	100.0000%	0.0000%	100.0000%			
Benefits	39,872	-	39,872	-	-	-
	<u>152,867</u>	<u>-</u>	<u>152,867</u>	<u>-</u>	<u>-</u>	<u>-</u>
Services & Supplies	1,584	-	1,584	-	-	-
Professional Svcs	8,064	-	8,064	-	-	-
Settlement Payment	78,449	-	78,449	-	-	-
Departmental Expenditures Total	<u>240,963</u>	<u>-</u>	<u>240,963</u>	<u>-</u>	<u>-</u>	<u>-</u>
A-87 Adjustments:						
Less Settlement Payments	(78,449)	-	(78,449)	-	-	-
Less: Statistical Order for TMFPD	(433)	-	(433)	-	-	-
Less: Statistical Order for Incline Village	(197)	-	(197)	-	-	-
Add Depreciation, Equipment	-	-	-	-	-	-
A-87 Allowable Costs	<u>161,884</u>	<u>-</u>	<u>161,884</u>	<u>-</u>	<u>-</u>	<u>-</u>
Allocated Costs:						
101-1 County Manager	407	-	407	-	-	-
101-6 Comm & Engagement	514	-	514	-	-	-
101-8 Mgmt Svcs	1	-	1	-	-	-
101-9 Internal Audit	-	-	-	-	-	-
103-1 Finance Admin	-	-	-	-	-	-
103-3 Comptroller	2,743	-	2,743	-	-	-
103-5 Budget Div	608	-	608	-	-	-
103-6 Purchasing	1,122	-	1,122	-	-	-
105-1 Comm Svcs Admin	-	-	-	-	-	-
105-31 Facility Operations	24,554	-	24,554	-	-	-
105304 Facilities Pres	386	-	386	-	-	-
105305 Energy	7,127	-	7,127	-	-	-
106-1 DA Criminal	-	-	-	-	-	-
106700 DA Civil	1,006	-	1,006	-	-	-
108100 IT Admin	-	-	-	-	-	-
108301 Telecomm	-	-	-	-	-	-
108300-900 IT Software & Services	9,602	-	9,602	-	-	-
108500 IT Enterprise Infra	1,659	-	1,659	-	-	-
108800 IT Infrastructure Pres	-	-	-	-	-	-
109-0 Human Resources	37,280	-	37,280	-	-	-
113-0 Treasurer	107	-	107	-	-	-
161-1 Repro & Mailroom	50	-	50	-	-	-
188-0 Fund Transfers	126,401	-	126,401	-	-	-
Total A-87 Costs	<u>375,451</u>	<u>-</u>	<u>375,451</u>	<u>-</u>	<u>-</u>	<u>-</u>
Distribute General Administration	-	-	-	-	-	-
Total Costs by Function	<u>375,451</u>	<u>-</u>	<u>375,451</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unallowable Costs	-	-	-	-	-	-
Total Allocated Costs	<u>\$ 375,451</u>	<u>- \$</u>	<u>375,451</u>	<u>- \$</u>	<u>-</u>	<u>-</u>

**Reconciliation to
 SAP 103-0 General
 Funds Only**

Central Service Cost Centers:	Total
Finance Admin	\$ 240,963
Comptroller	1,782,267
Budget	504,900
Purchasing	364,550
Subtotal	<u>\$ 2,892,680</u>
Non Central Service Cost Centers:	-
	-
Total	<u>\$ 2,892,680</u>

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103-1 FINANCE ADMINISTRATION

ALLOCATION OF COSTS:

Finance Admin			
	Div Salary \$	%	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%	-
103-1 Finance Admin	-	0.0000%	-
103-3 Comptroller	1,176,579	58.8728%	221,039
103-5 Budget Div	340,920	17.0587%	64,047
103-6 Purchasing	260,597	13.0396%	48,957
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	-	0.0000%	-
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	-	0.0000%	-
161-1 Repro & Mailroom	-	0.0000%	-
188-0 Fund Transfers	-	0.0000%	-
Subtotal, Allocated Departments	<u>1,778,096</u>	<u>88.9710%</u>	<u>334,043</u>
Operating Departments			
100-0 County Commission	\$ -	0.0000%	\$ -
101-3 Grants Division - Co Mgr.	-	0.0000%	-
101-5 Emer Mgmt 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	-	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%	-
116-0 Community Development	-	0.0000%	-
120-1 District Courts Admin	-	0.0000%	-
120-2 Courts Gen Jurisdiction	-	0.0000%	-
120-3 Family Court	-	0.0000%	-
120-4 Pre-Trial	-	0.0000%	-
120-5 Specialty Courts Division	-	0.0000%	-
123-0 Law Library	-	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 Alternate Public Defender	-	0.0000%	-
129-0 Conflict Counsel	-	0.0000%	-
130-0 Library	-	0.0000%	-

County of Washoe, Nevada
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103-1 FINANCE ADMINISTRATION

ALLOCATION OF COSTS:	Finance Admin		
	Div Salary \$	%	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 Shelter	-	0.0000%	-
179-3 Housing	-	0.0000%	-
179-4 Indigent Services	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-
181-00 Community Support	-	0.0000%	-
182-0 Accrued Benefits	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
187-0 Fire Suppression	-	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 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%	-
266-0 Truckee Remediation District	-	0.0000%	-
270-1 Other Restricted Admin	-	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 TTMFPD 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%	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-
480-0 TTMFPD Const	-	0.0000%	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
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 Fixed for the Fiscal Year ending June 30, 2016

103-1 FINANCE ADMINISTRATION

ALLOCATION OF COSTS:

Finance Admin

	Div Salary \$	%	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	220,416	11.0290%	41,408		
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%	-		
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:	220,416	11.0290%	41,408	-	-
Total Costs Allocated	\$ 1,998,512	100.0000%	\$ 375,451	-	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2014
Fixed for the Fiscal Year ending June 30, 2016

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 2014 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 2014 salary and wage costs within each budget 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 \$8694 for FY14. The reimbursement for 182020 is for OPEB Accounting Support and is \$27078 in FY14.

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, 2014 and one half of the costs are allocated based on thousands of dollars collected for each Department.

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 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

103-3 COMPTROLLER

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services					
	103310	103310	103320	103330	103700	
	Admin/Compt	Comptroller	Payroll	Accts Pay	Collections	
Department Expenditures						
Salaries	\$ 1,176,579	\$ 81,909	\$ 527,293	\$ 154,850	\$ 220,578	\$ 191,949
Salary %	100.0000%	6.9616%	44.8158%	13.1611%	18.7474%	16.3141%
Benefits	488,281	38,545	205,156	61,990	101,771	80,819
	1,664,860	120,455	732,449	216,840	322,349	272,768
Services & Supplies	114,331	-	76,052	14,044	4,507	19,728
PERS Penalty	3,076	-	-	3,076	-	-
Equipment	-	-	-	-	-	-
Departmental Expenditures Total	1,782,267	120,455	808,500	233,960	326,856	292,497
A-87 Adjustments:						
Less: Revenue Reimbursement	(35,801)	-	(35,772)	-	(29)	-
Less: PERS Penalty & Corrections	(3,076)	-	-	(3,076)	-	-
Less: Other Govt Reimbursement	(95,717)	-	-	-	(62,984)	(32,733)
Less: Statistical Order for TMFPD	-	-	-	-	-	-
Less: Stat Order for TMFPD Support	-	-	-	-	-	-
Less: Statistical Order for SFPD	-	-	-	-	-	-
Less: Capital Outlay	-	-	-	-	-	-
A-87 Allowable Costs	1,647,672	120,455	772,728	230,884	263,843	259,763
Allocated Costs:						
101-1 County Manager	4,235	295	1,898	557	794	691
101-6 Comm & Engagement	5,349	372	2,397	704	1,004	873
101-8 Mgmt Svcs	8	1	4	1	1	1
101-9 Internal Audit	579	40	259	76	109	94
103-1 Finance Admin	221,039	15,388	99,060	29,091	41,439	36,061
103-3 Comptroller	-	-	-	-	-	-
103-5 Budget Div	2,486	173	1,114	327	466	406
103-6 Purchasing	-	-	-	-	-	-
105-1 Comm Svcs Admin	-	-	-	-	-	-
105-31 Facility Operations	34,188	2,380	15,322	4,500	6,409	5,577
105304 Facilities Pres	630	44	282	83	118	103
105305 Energy	8,924	621	3,999	1,174	1,673	1,456
106-1 DA Criminal	-	-	-	-	-	-
106700 DA Civil	-	-	-	-	-	-
108100 IT Admin	7,000	487	3,137	921	1,312	1,142
108301 Telecomm	929	65	416	122	174	152
108300-900 IT Software & Services	84,043	5,851	37,665	11,061	15,756	13,711
108500 IT Enterprise Infra	28,397	1,977	12,726	3,737	5,324	4,633
108800 IT Infrastructure Pres	24,606	1,713	11,027	3,238	4,613	4,014
109-0 Human Resources	-	-	-	-	-	-
113-0 Treasurer	1,036	72	464	136	194	169
161-1 Repro & Mailroom	10,073	701	4,514	1,326	1,888	1,643
188-0 Fund Transfers	43,583	3,034	19,532	5,736	8,171	7,110
Total A-87 Costs	2,124,773	153,669	986,544	293,674	353,287	337,599
Distribute General Administration	-	(153,669)	76,912	22,895	27,542	26,319
Total Costs by Function	2,124,773	-	1,063,456	316,569	380,829	363,919
Unallowable Costs	-	-	-	-	-	-
Total Allocated Costs	\$ 2,124,773	\$ -	\$ 1,063,456	\$ 316,569	\$ 380,829	\$ 363,919

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103-3 COMPTROLLER

ALLOCATION OF COSTS:	103320 Payroll			103330 Accts Pay			103310 Comptroller		
	Salary \$	%	Allocated Costs	# Acct Pay Trans	%	Allocated Costs	Activity Weighting	%	Allocated Costs
Allocated Departments:									
101-1 County Manager	\$ 531,587	0.2997%	\$ 949	138	0.1204%	\$ 459	1.06	1.0600%	\$ 11,652
101-6 Comm & Engagement	295,023	0.1663%	526	175	0.1527%	582	-	0.0000%	-
101-8 Mgmt Svcs	410,889	0.2316%	733	198	0.1727%	658	-	0.0000%	-
101-9 Internal Audit	85,842	0.0484%	153	15	0.0131%	50	-	0.0000%	-
103-1 Finance Admin	112,995	0.0637%	202	37	0.0323%	123	0.22	0.2200%	2,418
103-3 Comptroller	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
103-5 Budget Div	340,920	0.1922%	608	54	0.0471%	179	-	0.0000%	-
103-6 Purchasing	260,597	0.1469%	465	38	0.0332%	126	-	0.0000%	-
105-1 Comm Svcs Admin	596,996	0.3365%	1,065	137	0.1195%	455	0.73	0.7300%	8,024
105-31 Facility Operations	1,691,949	0.9538%	3,019	7,303	6.3710%	24,263	0.45	0.4500%	4,947
105304 Facilities Pres	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
105305 Energy	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
106-1 DA Criminal	8,109,648	4.5718%	14,472	1,791	1.5624%	5,950	0.92	0.9200%	10,113
106700 DA Civil	2,328,959	1.3129%	4,156	390	0.3402%	1,296	-	0.0000%	-
108100 IT Admin	503,544	0.2839%	899	394	0.3437%	1,309	0.31	0.3100%	3,408
108301 Telecomm	163,445	0.0921%	292	103	0.0899%	342	-	0.0000%	-
108300-900 IT Software & Services	3,572,978	2.0142%	6,376	274	0.2390%	910	-	0.0000%	-
108500 IT Enterprise Infra	1,061,286	0.5983%	1,894	632	0.5513%	2,100	-	0.0000%	-
108800 IT Infrastructure Pres	-	0.0000%	-	144	0.1256%	478	-	0.0000%	-
109-0 Human Resources	1,150,165	0.6484%	2,053	378	0.3298%	1,256	0.17	0.1700%	1,869
113-0 Treasurer	1,091,010	0.6150%	1,947	471	0.4109%	1,565	0.03	0.0300%	330
161-1 Repro & Mailroom	256,189	0.1444%	457	468	0.4083%	1,555	0.14	0.1400%	1,539
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
Subtotal, Allocated Departments	22,564,021	12.7199%	40,266	13,140	11.4631%	43,656	4.03	4.0300%	44,300
Operating Departments									
100-0 County Commission	\$ 332,020	0.1872%	\$ 593	56	0.0489%	\$ 186	0.06	0.0600%	\$ 660
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
101-5 Emer Mgmt Administration	156,306	0.0881%	279	464	0.4048%	1,542	-	0.0000%	-
102-0 Assessor	3,810,256	2.1479%	6,800	287	0.2504%	954	0.20	0.2000%	2,198
104-0 Clerk	677,885	0.3821%	1,210	289	0.2521%	960	0.20	0.2000%	2,198
105-2 Comm Svcs Proj & Prog	39,213	0.0221%	70	18	0.0157%	60	0.06	0.0600%	660
105-4 Comm Svcs Planning	1,328,037	0.7486%	2,370	386	0.3367%	1,282	0.22	0.2200%	2,418
105-5 Comm Svcs Engineering	1,082,075	0.6100%	1,931	230	0.2006%	764	0.14	0.1400%	1,539
106-2 CARES/SART	-	0.0000%	-	647	0.5644%	2,149	-	0.0000%	-
106-3 Family Support Enf	2,073,934	1.1691%	3,701	411	0.3586%	1,366	-	0.0000%	-
106-5 DA Grants	-	0.0000%	-	96	0.0837%	319	-	0.0000%	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
106-9 Drug Forfeitures	54,633	0.0308%	98	124	0.1082%	412	-	0.0000%	-
108-7 GIS Base Mapping	82,878	0.0467%	148	2	0.0017%	6	-	0.0000%	-
111-0 Recorder	1,108,124	0.6247%	1,978	400	0.3490%	1,329	0.20	0.2000%	2,198
112-0 Registrar of Voters	422,969	0.2384%	755	785	0.6848%	2,608	0.20	0.2000%	2,198
116-0 Community Development	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
120-1 District Courts Admin	977,543	0.5511%	1,745	372	0.3245%	1,236	2.09	2.0900%	22,974
120-2 Courts Gen Jurisdiction	3,505,648	1.9762%	6,256	2,571	2.2429%	8,542	-	0.0000%	-
120-3 Family Court	3,090,797	1.7423%	5,516	1,124	0.9806%	3,734	-	0.0000%	-
120-4 Pre-Trial	751,155	0.4234%	1,340	109	0.0951%	362	-	0.0000%	-
120-5 Specialty Courts Division	427,790	0.2412%	764	257	0.2242%	854	-	0.0000%	-
123-0 Law Library	254,635	0.1435%	454	283	0.2469%	940	-	0.0000%	-
124-0 Public Defender	4,927,312	2.7776%	8,793	819	0.7145%	2,721	0.03	0.0300%	330
125-1 Incline Justice Court	345,583	0.1948%	617	133	0.1160%	442	0.11	0.1100%	1,209
125-3 Reno Justice Court	3,361,754	1.8951%	5,999	837	0.7302%	2,781	0.36	0.3600%	3,957
125-4 Sparks Justice Court	1,477,996	0.8332%	2,638	384	0.3350%	1,276	0.03	0.0300%	330
125-7 Wadsworth Justice Court	169,706	0.0957%	303	79	0.0689%	262	0.03	0.0300%	330
126-0 Incline Constable	66,988	0.0378%	120	111	0.0968%	369	0.11	0.1100%	1,209
127-0 Juvenile Services	7,615,142	4.2928%	13,590	3,634	3.1703%	12,073	1.12	1.1200%	12,311
128-0 Alternative Public Defender	1,204,337	0.6789%	2,149	401	0.3498%	1,332	0.03	0.0300%	330
129-0 Conflict Counsel	2,126,765	1.1989%	3,795	1,833	1.5991%	6,090	0.03	0.0300%	330
130-0 Library	5,094,383	2.8718%	9,091	1,388	1.2109%	4,611	0.75	0.7500%	8,244

County of Washoe, Nevada
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 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

103-3 COMPTROLLER

ALLOCATION OF COSTS:	103320 Payroll		103330 Accts Pay		103310 Comptroller				
	Salary \$	%	Allocated Costs	# Acct Pay Trans	%	Allocated Costs	Activity Weighting	%	Allocated Costs
140-1 Parks Administration	\$ 111,419	0.0628%	\$ 199	3,533	3.0821%	\$ 11,738	1.40	1.4000%	\$ 15,389
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	1,972,548	1.1120%	3,520	-	0.0000%	-	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
150-0 Sheriff	51,999,763	29.3134%	92,795	10,229	8.9238%	33,983	6.95	6.9500%	76,396
153-0 Medical Examiner	1,239,421	0.6987%	2,212	647	0.5644%	2,149	0.11	0.1100%	1,209
154-0 Alternative Sentencing	401,163	0.2261%	716	206	0.1797%	684	0.20	0.2000%	2,198
157100 Public Guardian	1,006,099	0.5672%	1,796	211	0.1841%	701	0.11	0.1100%	1,209
159100 Public Administrator	665,405	0.3751%	1,187	156	0.1361%	518	0.03	0.0300%	330
179100 Social Services Admin	205,924	0.1161%	368	158	0.1378%	525	1.00	1.0000%	10,992
179120 County Child Welfare	231,480	0.1305%	413	-	0.0000%	-	-	0.0000%	-
179200 General Assistance	-	0.0000%	-	186	0.1623%	618	-	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-	47	0.0410%	156	-	0.0000%	-
179-2 Homeless Shelter	2,293	0.0013%	4	59	0.0515%	196	-	0.0000%	-
179-3 Housing	-	0.0000%	-	42	0.0366%	139	-	0.0000%	-
179-4 Indigent Services	1,814,968	1.0231%	3,239	1,450	1.2650%	4,817	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-	25	0.0218%	83	-	0.0000%	-
181-00 Community Support	-	0.0000%	-	54	0.0471%	179	1.17	1.1700%	12,861
182-0 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	0.06	0.0600%	(26,418)
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
187-0 Fire Suppression	6,978	0.0039%	12	261	0.2277%	867	0.47	0.4700%	5,166
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	1.80	1.8000%	19,786
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	567	0.4946%	1,884	-	0.0000%	-
202-0 Public Health Administration	9,591,107	5.4067%	17,116	4,747	4.1412%	15,771	3.90	3.9000%	42,870
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
204-0 Library Expansion	693,369	0.3909%	1,237	1,253	1.0931%	4,163	0.28	0.2800%	3,078
205-0 Animal Services	1,678,339	0.9461%	2,995	1,353	1.1803%	4,495	0.75	0.7500%	8,244
208-0 Enhanced 911	21,958	0.0124%	39	207	0.1806%	688	0.25	0.2500%	2,748
209-0 Regional Safety Training Center	206,344	0.1163%	368	349	0.3045%	1,160	0.28	0.2800%	3,078
210-0 Regional Communication Center	345,562	0.1948%	617	856	0.7468%	2,844	0.75	0.7500%	8,244
211-0 Truckee River Flood Mgmt	896,009	0.5051%	1,599	116	0.1012%	385	0.39	0.3900%	4,287
216-0 Roads	3,110,527	1.7535%	5,551	1,796	1.5668%	5,967	0.64	0.6400%	7,035
221-0 Indigent Assistance	-	0.0000%	-	6	0.0052%	20	0.25	0.2500%	2,748
225-0 Senior Center	1,320,472	0.7444%	2,357	1,368	1.1934%	4,545	2.70	2.7000%	29,679
228-0 Child Protective Services	13,145,405	7.4103%	23,459	31,441	27.4289%	104,457	4.32	4.3200%	47,487
266-0 Truckee Remediation	497,318	0.2803%	887	565	0.4929%	1,877	0.84	0.8400%	9,234
270-1 Other Restricted Admin	-	0.0000%	-	-	0.0000%	-	2.52	2.5200%	27,701
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	2	0.0017%	6	0.25	0.2500%	2,748
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	11	0.0096%	37	0.25	0.2500%	2,748
270-6 Other Restricted Funds - May	195,013	0.1099%	348	761	0.6639%	2,528	0.83	0.8300%	9,124
270-7 Other Rest Funds- Admin Assess	-	0.0000%	-	368	0.3210%	1,222	0.75	0.7500%	8,244
280-0 TTMFPD General Fund	9,544,924	5.3807%	17,034	-	0.0000%	-	1.06	1.0600%	11,652
281-0 SFPD General Fund	-	0.0000%	-	-	0.0000%	-	1.12	1.1200%	12,311
301-0 Debt Service	-	0.0000%	-	17	0.0148%	56	1.03	1.0300%	11,322
340-0 SAD Debt Service	-	0.0000%	-	111	0.0968%	369	8.27	8.2700%	82,212
402-0 Public Works Construction Fund	-	0.0000%	-	1,398	1.2196%	4,645	1.61	1.6100%	17,698
404-0 Parks Construction Fund	-	0.0000%	-	703	0.6133%	2,336	11.70	11.7000%	128,610
430-0 Regional Permits Capital	-	0.0000%	-	3	0.0026%	10	-	0.0000%	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
480-0 TTMFPD Const	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-

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103-3 COMPROLLER

ALLOCATION OF COSTS:	103320 Payroll			103330 Accts Pay			103310 Comptroller		
	Salary \$	%	Allocated Costs	# Acct Pay Trans	%	Allocated Costs	Activity Weighting	%	Allocated Costs
489-0 Capital Facilities Fund	\$ -	0.0000%	\$ -	138	0.1204%	\$ 459.00	1.78	1.7800%	\$ 19,566
520 Golf Course	305,186	0.1720%	544	768	0.6700%	2,552	1.49	1.4900%	16,378
560 Building and Safety Fund	848,699	0.4784%	1,514	247	0.2155%	821	0.58	0.5800%	6,376
566-0 Water Resources	3,996,687	2.2530%	7,132	5,852	5.1052%	19,442	7.65	7.6500%	84,091
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	0.11	0.1100%	1,209
618-0 Health Benefits	219,020	0.1235%	391	2,401	2.0946%	7,977	0.97	0.9700%	10,663
619-0 Risk Management	220,416	0.1243%	393	562	0.4903%	1,867	0.58	0.5800%	6,376
669-0 Equipment Services	1,256,182	0.7081%	2,242	7,728	6.7418%	25,675	0.72	0.7200%	7,914
711-0 TR Flood Investments	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
712-0 Nevada Works	512,941	0.2892%	916	-	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%	-	2.77	2.7700%	30,449
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%	-
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%	-	15.31	15.3100%	168,291
Total Allocations to Operating Depts:	154,828,799	87.2801%	276,303	101,488	88.5369%	337,173	95.97	95.9700%	1,019,156
Total Costs Allocated	\$ 177,392,820	100.0000%	\$ 316,569	114,628	100.0000%	\$ 380,829	100.00	100.0000%	\$ 1,063,456

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 Fixed for the Fiscal Year ending June 30, 2016

103-3 COMPTRROLLER

ALLOCATION OF COSTS, cont'd:	Collections		Collection Accounts		Collections		Collection Cleared		103320	103330	103310 Comptroller	Total Comptroller
	Referred Debt	%	Allocated Costs		FY 2014 \$ Cleared	%	Allocated Costs	Payroll	Accts Pay			
								Allocated Costs	Allocated Costs	Allocated Costs	Total Allocated	
Allocated Departments:												
101-1 County Manager	-	0.0000%	\$ -	\$ -	-	0.0000%	\$ -	\$ 949	\$ 459	\$ 11,652	\$ 13,060	
101-6 Comm & Engagement	-	0.0000%	-	-	-	0.0000%	-	526	582	-	1,108	
101-8 Mgmt Svcs	3,821	0.1513%	275	-	1,587	0.2845%	518	733	658	-	2,184	
101-9 Internal Audit	-	0.0000%	-	-	-	0.0000%	-	153	50	-	203	
103-1 Finance Admin	-	0.0000%	-	-	-	0.0000%	-	202	123	2,418	2,743	
103-3 Comptroller	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-	
103-5 Budget Div	-	0.0000%	-	-	-	0.0000%	-	608	179	-	787	
103-6 Purchasing	-	0.0000%	-	-	-	0.0000%	-	465	126	-	591	
105-1 Comm Svcs Admin	-	0.0000%	-	-	-	0.0000%	-	1,065	455	8,024	9,544	
105-31 Facility Operations	-	0.0000%	-	-	-	0.0000%	-	3,019	24,263	4,947	32,229	
105304 Facilities Pres	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-	
105305 Energy	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-	
106-1 DA Criminal	-	0.0000%	-	-	-	0.0000%	-	14,472	5,950	10,113	30,535	
106700 DA Civil	103,060	4.0813%	7,426	-	13,670	2.4511%	4,460	4,156	1,296	-	17,338	
108100 IT Admin	-	0.0000%	-	-	-	0.0000%	-	899	1,309	3,408	5,616	
108301 Telecomm	-	0.0000%	-	-	-	0.0000%	-	292	342	-	634	
108300-900 IT Software & Services	-	0.0000%	-	-	-	0.0000%	-	6,376	910	-	7,286	
108500 IT Enterprise Infra	-	0.0000%	-	-	-	0.0000%	-	1,894	2,100	-	3,994	
108800 IT Infrastructure Pres	-	0.0000%	-	-	-	0.0000%	-	-	478	-	478	
109-0 Human Resources	-	0.0000%	-	-	-	0.0000%	-	2,053	1,256	1,869	5,178	
113-0 Treasurer	-	0.0000%	-	-	-	0.0000%	-	1,947	1,565	330	3,842	
161-1 Repro & Mailroom	-	0.0000%	-	-	-	0.0000%	-	457	1,555	1,539	3,551	
188-0 Fund Transfers	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-	
Subtotal, Allocated Departments	106,881	4.2326%	7,701		15,257	2.7356%	4,978	40,266	43,656	44,300	140,901	
Operating Departments												
100-0 County Commission	1	0.0000%	\$ -	\$ -	1.00	0.0002%	\$ -	\$ 593	\$ 186	\$ 660	\$ 1,439	
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-	
101-5 Emer Mgmt Administration	-	0.0000%	-	-	-	0.0000%	-	279	1,542	-	1,821	
102-0 Assessor	-	0.0000%	-	-	-	0.0000%	-	6,800	954	2,198	9,952	
104-0 Clerk	-	0.0000%	-	-	-	0.0000%	-	1,210	960	2,198	4,368	
105-2 Comm Svcs Proj & Prog	-	0.0000%	-	-	-	0.0000%	-	70	60	660	790	
105-4 Comm Svcs Planning	-	0.0000%	-	-	-	0.0000%	-	2,370	1,282	2,418	6,070	
105-5 Comm Svcs Engineering	-	0.0000%	-	-	-	0.0000%	-	1,931	764	1,539	4,234	
106-2 CARES/SART	-	0.0000%	-	-	-	0.0000%	-	-	2,149	-	2,149	
106-3 Family Support Enf	-	0.0000%	-	-	-	0.0000%	-	3,701	1,366	-	5,067	
106-5 DA Grants	-	0.0000%	-	-	-	0.0000%	-	-	319	-	319	
106710 DA CPS Integration	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-	
106-9 Drug Forfeitures	-	0.0000%	-	-	-	0.0000%	-	98	412	-	510	
108-7 GIS Base Mapping	-	0.0000%	-	-	-	0.0000%	-	148	6	-	154	
111-0 Recorder	-	0.0000%	-	-	-	0.0000%	-	1,978	1,329	2,198	5,505	
112-0 Registrar of Voters	-	0.0000%	-	-	-	0.0000%	-	755	2,608	2,198	5,561	
116-0 Community Development	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-	
120-1 District Courts Admin	703,697	27.8675%	50,708	-	55,640	9.9765%	18,153	1,745	1,236	22,974	94,816	
120-2 Courts Gen Jurisdiction	-	0.0000%	-	-	-	0.0000%	-	6,256	8,542	-	14,798	
120-3 Family Court	-	0.0000%	-	-	-	0.0000%	-	5,516	3,734	-	9,250	
120-4 Pre-Trial	-	0.0000%	-	-	-	0.0000%	-	1,340	362	-	1,702	
120-5 Specialty Courts Division	-	0.0000%	-	-	-	0.0000%	-	764	854	-	1,618	
123-0 Law Library	-	0.0000%	-	-	-	0.0000%	-	454	940	-	1,394	
124-0 Public Defender	614,473	24.3341%	44,278	-	131,908	23.6516%	43,036	8,793	2,721	330	99,158	
125-1 Incline Justice Court	-	0.0000%	-	-	-	0.0000%	-	617	442	1,209	2,268	
125-3 Reno Justice Court	-	0.0000%	-	-	-	0.0000%	-	5,999	2,781	3,957	12,737	
125-4 Sparks Justice Court	-	0.0000%	-	-	-	0.0000%	-	2,638	1,276	330	4,244	
125-7 Wadsworth Justice Court	165,289	6.5457%	11,911	-	80,997	14.5231%	26,426	303	262	330	39,232	
126-0 Incline Constable	-	0.0000%	-	-	-	0.0000%	-	120	369	1,209	1,698	
127-0 Juvenile Services	185,027	7.3273%	13,333	-	151,258	27.1212%	49,350	13,590	12,073	12,311	100,657	
128-0 Alternative Public Defender	-	0.0000%	-	-	-	0.0000%	-	2,149	1,332	330	3,811	
129-0 Conflict Counsel	-	0.0000%	-	-	-	0.0000%	-	3,795	6,090	330	10,215	
130-0 Library	-	0.0000%	-	-	-	0.0000%	-	9,091	4,611	8,244	21,946	

County of Washoe, Nevada
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103-3 COMPTROLLER

ALLOCATION OF COSTS, cont'd:	Collections		Collection Accounts		Collections		Collection Cleared		103320	103330	103310 Comptroller	Total Comptroller
	Referred Debt	%	Allocated Costs		FY 2014 \$ Cleared	%	Allocated Costs	Payroll	Accts Pay			
			\$	\$			\$	\$	\$	\$	\$	\$
								Allocated Costs	Allocated Costs	Allocated Costs	Total Allocated	
140-1 Parks Administration	-	0.0000%	\$ -	\$ -	-	0.0000%	\$ -	199	11,738	15,389	27,326	-
140-2 Parks Planning & Develop	-	0.0000%	-	-	-	0.0000%	-	-	-	-	5,570	-
140-3 Parks Recreation	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-	-
140-4 Parks Operations	-	0.0000%	-	-	-	0.0000%	-	3,520	-	-	3,520	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-	-
150-0 Sheriff	613,666	24.3021%	44,220	-	70,541	12.6483%	23,015	92,795	33,983	76,396	270,409	-
153-0 Medical Examiner	-	0.0000%	-	-	-	0.0000%	-	2,212	2,149	1,209	5,570	-
154-0 Alternative Sentencing	-	0.0000%	-	-	-	0.0000%	-	716	684	2,198	3,598	-
157100 Public Guardian	-	0.0000%	-	-	-	0.0000%	-	1,796	701	1,209	3,706	-
159100 Public Administrator	-	0.0000%	-	-	-	0.0000%	-	1,187	518	330	2,035	-
179100 Social Services Admin	-	0.0000%	-	-	-	0.0000%	-	368	525	10,992	11,885	-
179120 County Child Welfare	-	0.0000%	-	-	-	0.0000%	-	413	-	-	413	-
179200 General Assistance	-	0.0000%	-	-	-	0.0000%	-	-	618	-	618	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	-	0.0000%	-	-	156	-	156	-
179-2 Homeless Services	-	0.0000%	-	-	-	0.0000%	-	4	196	-	200	-
179-3 Housing	-	0.0000%	-	-	-	0.0000%	-	-	139	-	139	-
179-4 Indigent Services	-	0.0000%	-	-	-	0.0000%	-	3,239	4,817	-	8,056	-
180-0 Intergovernmental	-	0.0000%	-	-	-	0.0000%	-	-	83	-	83	-
181-00 Community Support	-	0.0000%	-	-	-	0.0000%	-	-	179	12,861	13,040	-
182-0 Accrued Benefits	-	0.0000%	-	-	-	0.0000%	-	-	-	(26,418)	(26,418)	-
184-0 Regional Water Planning	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-	-
187-0 Fire Suppression	-	0.0000%	-	-	-	0.0000%	-	12	867	5,166	6,045	-
189-0 Contingency	-	0.0000%	-	-	-	0.0000%	-	-	-	19,786	19,786	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	-	0.0000%	-	-	1,884	-	1,884	-
202-0 Public Health Administration	-	0.0000%	-	-	-	0.0000%	-	17,116	15,771	42,870	75,757	-
203-0 Stabilization Fund	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-	-
204-0 Library Expansion	-	0.0000%	-	-	-	0.0000%	-	1,237	4,163	3,078	8,478	-
205-0 Animal Services	44,650	1.7682%	3,217	-	7,977	1.4304%	2,603	2,995	4,495	8,244	21,554	-
208-0 Enhanced 911	-	0.0000%	-	-	-	0.0000%	-	39	688	2,748	3,475	-
209-0 Regional Safety Training Center	-	0.0000%	-	-	-	0.0000%	-	368	1,160	3,078	4,606	-
210-0 Regional Communication Center	-	0.0000%	-	-	-	0.0000%	-	617	2,844	8,244	11,705	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-	-	-	0.0000%	-	1,599	385	4,287	6,271	-
216-0 Roads	-	0.0000%	-	-	-	0.0000%	-	5,551	5,967	7,035	18,553	-
221-0 Indigent Assistance	-	0.0000%	-	-	-	0.0000%	-	-	20	2,748	2,768	-
225-0 Senior Center	-	0.0000%	-	-	-	0.0000%	-	2,357	4,545	29,679	36,581	-
228-0 Child Protective Services	-	0.0000%	-	-	-	0.0000%	-	23,459	104,457	47,487	175,403	-
266-0 Truckee Remediation District	-	0.0000%	-	-	-	0.0000%	-	887	1,877	9,234	11,998	-
270-1 Other Restricted Admin	-	0.0000%	-	-	-	0.0000%	-	-	-	27,701	27,701	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	-	0.0000%	-	-	6	2,748	2,754	-
270-3 Other Restricted Funds- Coop Ext	-	0.0000%	-	-	-	0.0000%	-	-	37	2,748	2,785	-
270-6 Other Restricted Funds - May	-	0.0000%	-	-	-	0.0000%	-	348	2,528	9,124	12,000	-
270-7 Other Rest Funds- Admin Assess	-	0.0000%	-	-	-	0.0000%	-	-	1,222	8,244	9,466	-
280-0 TMLPD General Fund	-	0.0000%	-	-	-	0.0000%	-	17,034	-	11,652	28,686	-
281-0 SFPD General Fund	-	0.0000%	-	-	-	0.0000%	-	-	-	12,311	12,311	-
301-0 Debt Service	-	0.0000%	-	-	-	0.0000%	-	-	56	11,322	11,378	-
340-0 SAD Debt Service	-	0.0000%	-	-	-	0.0000%	-	-	369	82,212	82,581	-
402-0 Public Works Construction Fund	-	0.0000%	-	-	-	0.0000%	-	-	4,645	17,698	22,343	-
404-0 Parks Construction Fund	-	0.0000%	-	-	-	0.0000%	-	-	2,336	128,610	130,946	-
430-0 Regional Permits Capital	-	0.0000%	-	-	-	0.0000%	-	-	10	-	10	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-	-
480-0 TMLPD Const	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-	-

County of Washoe, Nevada
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103-3 COMPTROLLER

ALLOCATION OF COSTS, cont'd:	Collections		Collection Accounts		Collections		Collection Cleared		103320	103330	103310 Comptroller	Total Comptroller
	Referred Debt	%	Allocated Costs		FY 2014 \$ Cleared	%	Allocated Costs	Allocated Costs	Accts Pay	Allocated Costs		
489-0 Capital Facilities Fund	-	0.0000%	\$ -	\$ -	-	0.0000%	\$ -	\$ -	-	459	19,566	20,025
520 Golf Course	-	0.0000%	-	-	-	0.0000%	-	544	2,552	16,378	19,474	
560 Building and Safety Fund	-	0.0000%	-	-	-	0.0000%	-	1,514	821	6,376	8,711	
566-0 Water Resources	37,543	1.4867%	2,705	-	22,448	4.0250%	7,324	7,132	19,442	84,091	120,694	
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	-	0.0000%	-	-	-	1,209	1,209	
618-0 Health Benefits	-	0.0000%	-	-	-	0.0000%	-	391	7,977	10,663	19,031	
619-0 Risk Management	-	0.0000%	-	-	-	0.0000%	-	393	1,867	6,376	8,636	
669-0 Equipment Services	-	0.0000%	-	-	-	0.0000%	-	2,242	25,675	7,914	35,831	
711-0 TR Flood Investments	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-	
712-0 Nevada Works	-	0.0000%	-	-	-	0.0000%	-	916	-	-	916	
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%	-	-	-	30,449	30,449	
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%	-	-	-	-	-	
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	53,929	2.1358%	3,887	-	21,685	3.8881%	7,074	-	-	168,291	179,252	
Total Allocations to Operating Depts:	2,418,275	95.7674%	174,259	\$	542,456	97.2644%	176,981	\$	276,303	337,173	1,019,156	1,983,872
Total Costs Allocated	2,525,156	100.0000%	\$ 181,960	\$	557,713	100.0000%	\$ 181,959	\$	316,569	\$ 380,829	\$ 1,063,456	\$ 2,124,773

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103-5 BUDGET DIVISION

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Budget Division 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 2014 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.

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103-5 BUDGET DIVISION

COSTS TO BE ALLOCATED Item of Cost	Total, all Services		General Admin	Budget Division		
Department Expenditures						
Salaries	\$ 340,920	\$ -	\$ -	\$ 340,920	\$ -	\$ -
Salary %	100.0000%		0.0000%	100.0000%		
Benefits	130,489	-	-	130,489	-	-
	471,408	-	-	471,409	-	-
Services & Supplies	8,491	-	-	8,491	-	-
Professional Svcs	25,000	-	-	25,000	-	-
Other Expense	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Departmental Expenditures Total	504,900	-	-	504,900	-	-
A-87 Adjustments:						
Non-Allocable Professional Svcs	-	-	-	-	-	-
Add Depreciation, Equipment	-	-	-	-	-	-
A-87 Allowable Costs	504,900	-	-	504,900	-	-
Allocated Costs:						
101-1 County Manager	1,227	-	-	1,227	-	-
101-6 Comm & Engagement	1,550	-	-	1,550	-	-
101-8 Mgmt Svcs	2	-	-	2	-	-
101-9 Internal Audit	-	-	-	-	-	-
103-1 Finance Admin	64,047	-	-	64,047	-	-
103-3 Comptroller	787	-	-	787	-	-
103-5 Budget Div	-	-	-	-	-	-
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	66	-	-	66	-	-
108300-900 IT Software & Services	-	-	-	-	-	-
108500 It Enterprise Infra	-	-	-	-	-	-
108800 IT Infrastructure Pres	-	-	-	-	-	-
109-0 Human Resources	-	-	-	-	-	-
113-0 Treasurer	156	-	-	156	-	-
161-1 Repro & Mailroom	-	-	-	-	-	-
188-0 Fund Transfers	-	-	-	-	-	-
Total A-87 Costs	572,735	-	-	572,735	-	-
Distribute General Administration			-	-		
Total Costs by Function	572,735	-	-	572,735	-	-
Unallowable Costs	-	-	-	-	-	-
Total Allocated Costs	<u>\$ 572,735</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 572,735</u>	<u>\$ -</u>	<u>\$ -</u>

County of Washoe, Nevada
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 Fixed for the Fiscal Year ending June 30, 2016

103-5 BUDGET DIVISION

ALLOCATION OF COSTS:

Budget Division			
	Budget (\$1000)	%	Allocated Costs
Allocated Departments:			
101-1 County Manager	\$ 1,228	0.2803%	\$ 1,605
101-6 Comm & Engagement	788	0.1799%	1,030
101-8 Mgmt Svcs	786	0.1794%	1,027
101-9 Internal Audit	148	0.0338%	194
103-1 Finance Admin	465	0.1061%	608
103-3 Comptroller	1,902	0.4341%	2,486
103-5 Budget Div	-	0.0000%	-
103-6 Purchasing	392	0.0895%	513
105-1 Comm Svcs Admin	1,444	0.3296%	1,888
105-31 Facility Operations	5,904	1.3475%	7,718
105304 Facilities Pres	209	0.0477%	273
105305 Energy	3,649	0.8329%	4,770
106-1 DA Criminal	12,704	2.8996%	16,607
106700 DA Civil	3,258	0.7436%	4,259
108100 IT Admin	1,983	0.4526%	2,592
108301 Telecomm	(45)	-0.0103%	(59)
108300-900 IT Software & Services	6,310	1.4402%	8,249
108500 IT Enterprise Infra	2,038	0.4652%	2,664
108800 IT Infrastructure Pres	803	0.1833%	1,050
109-0 Human Resources	2,048	0.4674%	2,677
113-0 Treasurer	2,203	0.5028%	2,880
161-1 Repro & Mailroom	643	0.1468%	841
188-0 Fund Transfers	-	0.0000%	-
Subtotal, Allocated Departments	48,860	11.1520%	63,872
Operating Departments			
100-0 County Commission	\$ 557	0.1271%	\$ 728
101-3 Grants Division - Co Mgr.	221	0.0504%	289
101-5 Emer Mgmt Administration	1,198	0.2734%	1,566
102-0 Assessor	6,684	1.5256%	8,738
104-0 Clerk	1,253	0.2860%	1,638
105-2 Comm Svcs Proj & Prog	140	0.0320%	183
105-4 Comm Svcs Planning	1,976	0.4510%	2,583
105-5 Comm Svcs Engineering	2,041	0.4658%	2,668
106-2 CARES/SART	414	0.0945%	541
106-3 Family Support Enf	3,713	0.8475%	4,854
106-5 DA Grants	106	0.0242%	139
106710 DA CPS Integration	-	0.0000%	-
106-9 Drug Forfeitures	251	0.0573%	328
108-7 GIS Base Mapping	299	0.0682%	391
111-0 Recorder	4,418	1.0084%	5,775
112-0 Registrar of Voters	1,407	0.3211%	1,839
116-0 Community Development	-	0.0000%	-
120-1 District Courts Admin	2,943	0.6717%	3,847
120-2 Courts Gen Jurisdiction	9,740	2.2231%	12,732
120-3 Family Court	5,534	1.2631%	7,234
120-4 Pre-Trial	1,316	0.3004%	1,720
120-5 Specialty Courts Division	2,527	0.5768%	3,304
123-0 Law Library	603	0.1376%	788
124-0 Public Defender	7,238	1.6520%	9,462
125-1 Incline Justice Court	489	0.1116%	639
125-3 Reno Justice Court	5,347	1.2204%	6,990
125-4 Sparks Justice Court	2,259	0.5156%	2,953
125-7 Wadsworth Justice Court	305	0.0696%	399
126-0 Incline Constable	108	0.0247%	141
127-0 Juvenile Services	15,187	3.4663%	19,853
128-0 Alternative Public Defender	1,879	0.4289%	2,456
129-0 Conflict Counsel	1,532	0.3497%	2,003
130-0 Library	8,079	1.8440%	10,561

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 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

103-5 BUDGET DIVISION

ALLOCATION OF COSTS:	<u>Budget Division</u>		
	Budget (\$1000)	%	Allocated Costs
140-1 Parks Administration	\$ 4,360	0.9951%	\$ 5,699
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	96,339	21.9887%	125,936
153-0 Medical Examiner	2,297	0.5243%	3,003
154-0 Alternative Sentencing	741	0.1691%	968
157100 Public Guardian	1,515	0.3458%	1,981
159100 Public Administrator	1,000	0.2282%	1,307
179100 Social Services Admin	528	0.1205%	690
179120 County Child Welfare	522	0.1191%	682
179200 General Assistance	1,678	0.3830%	2,194
179250 Adult Comm Assis Center	1,138	0.2597%	1,487
179-2 Homeless Services	211	0.0482%	276
179-3 Housing	-	0.0000%	-
179-4 Indigent Services	14,852	3.3898%	19,415
180-0 Intergovernmental	3,216	0.7340%	4,204
181-00 Community Support	220	0.0502%	288
182-0 Accrued Benefits	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
187-0 Fire Suppression	903	0.2061%	1,180
189-0 Contingency	-	0.0000%	-
199-0 Undesig Rev - Excl- Energy & Lease	-	0.0000%	-
202-0 Public Health Administration	20,716	4.7283%	27,081
203-0 Stabilization Fund	-	0.0000%	-
204-0 Library Expansion	2,126	0.4852%	2,779
205-0 Animal Services	4,836	1.1038%	6,322
208-0 Enhanced 911	2,118	0.4834%	2,769
209-0 Regional Safety Training Center	680	0.1552%	889
210-0 Regional Communication Center	1,192	0.2721%	1,558
211-0 Truckee River Flood Mgmt	6,814	1.5552%	8,907
216-0 Roads	10,102	2.3057%	13,206
221-0 Indigent Assistance	8,129	1.8554%	10,627
225-0 Senior Center	4,385	1.0008%	5,732
228-0 Child Protective Services	48,474	11.0638%	63,366
266-0 Truckee Remediation District	7,402	1.6894%	9,676
270-1 Other Restricted Admin	-	0.0000%	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-
270-3 Other Restricted Funds-Coop Ext	1,221	0.2787%	1,596
270-6 Other Restricted Funds - May	578	0.1319%	755
270-7 Other Rest Funds-Admin Assess	2,706	0.6176%	3,537
280-0 TMLPD 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%	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-
480-0 TMLPD Const	-	0.0000%	-

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103-5 BUDGET DIVISION

ALLOCATION OF COSTS:

	Budget Division		
	Budget (\$1000)	%	Allocated Costs
489-0 Capital Facilities Fund	-	0.0000%	-
520 Golf Course	915	0.2088%	1,196
560 Building and Safety Fund	1,817	0.4147%	2,375
566-0 Water Resources	36,047	8.2274%	47,121
568-0 So.Truckee Meadows GID	2,549	0.5818%	3,332
618-0 Health Benefits	381	0.0870%	498
619-0 Risk Management	416	0.0949%	544
669-0 Equipment Services	6,384	1.4571%	8,345
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 Funds	-	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%	-
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:	389,272	88.8480%	508,863
Total Costs Allocated	\$ 438,132	100.0000%	\$ 572,735

* Used only Operating Revenues (No Capital Outlay, Other Use, Claims costs, or Debt Service, or Funds)

For 182-0 Accrued Benefits and OPEB budgeted amount of \$18,600,000 was excluded because this is not an operating Cost Center

For 189-0 Contingency budgeted amount of \$4,609,106 was excluded because this is not an operating Cost Center

For 199-0 budgeted amounts of \$1,459,364 for Undesignated Rev and a negative \$128,500 for IV-D Grant Funds was excluded because this is not an operating Cost Center

For 211-0 Truckee River Flood Management was reduced to \$6,814 per Finance direction based upon adjusted basis

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 and general Services and Supplies costs

For 619-0 Risk Management included only Staff Salaries & Benefits and general Services and Supplies costs

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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.

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103-6 PURCHASING

COSTS TO BE ALLOCATED Item of Cost	Total, all Services			
	General Admin	Purchasing Services	Fixed Asset Services	
Department Expenditures				
Salaries	\$ 260,597	\$ -	\$ 260,597	-
Salary %	100.0000%	0.0000%	100.0000%	0.0000%
Benefits	89,193	-	89,193	-
	<hr/>		<hr/>	
Services & Supplies	349,790	-	349,790	-
Professional Svcs	14,759	-	14,759	-
Equipment	-	-	-	-
Departmental Expenditures Total	<hr/>		<hr/>	
	364,550	-	364,550	-
A-87 Adjustments:				
Miscellaneous Revenue	(38,831)	-	(38,831)	-
Surplus Sales Revenue	(15,984)	-	-	(15,984)
Add Depreciation, Building	-	-	-	-
A-87 Allowable Costs	<hr/>		<hr/>	
	309,734	-	325,718	(15,984)
Allocated Costs:				
101-1 County Manager	938	-	938	-
101-6 Comm & Engagement	1,185	-	1,185	-
101-8 Mgmt Svcs	2	-	2	-
101-9 Internal Audit	-	-	-	-
103-1 Finance Admin	48,957	-	48,957	-
103-3 Comptroller	591	-	591	-
103-5 Budget Div	513	-	513	-
103-6 Purchasing	-	-	-	-
105-1 Comm Svcs Admin	-	-	-	-
105-31 Facility Operations	11,208	-	11,208	-
105304 Facilities Pres	231	-	231	-
105305 Energy	3,267	-	3,267	-
106-1 DA Criminal	-	-	-	-
106700 DA Civil	1,174	-	1,174	-
108100 IT Admin	-	-	-	-
108301 Telecomm	265	-	265	-
108300-900 IT Software & Services	21,610	-	21,610	-
108500 IT Enterprise Infra	3,735	-	3,735	-
108800 IT Infrastructure Pres	-	-	-	-
109-0 Human Resources	-	-	-	-
113-0 Treasurer	110	-	110	-
161-1 Repro & Mailroom	96	-	96	-
188-0 Fund Transfers	47,946	-	47,946	-
Total A-87 Costs	<hr/>		<hr/>	
	451,562	-	467,546	(15,984)
Distribute General Administration	-	-	-	-
Total Costs by Function	<hr/>		<hr/>	
	451,562	-	467,546	(15,984)
Total Allocated Costs	<hr/>		<hr/>	
	\$ 451,562	\$ -	\$ 467,546	\$ (15,984)

County of Washoe, Nevada
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103-6 PURCHASING

ALLOCATION OF COSTS:

		Purchasing Services				
		Purchase Order			Average %	Allocated Costs
Allocated Departments:	Purchase Order #	%	\$	%		
101-1 County Manager	12	0.1441%	\$ 472,861	0.3811%	0.2626%	\$ 1,186
101-6 Comm & Engagement	14	0.1682%	283,642	0.2286%	0.1984%	896
101-8 Mgmt Svcs	17	0.2042%	120,142	0.0968%	0.1505%	680
101-9 Internal Audit	3	0.0360%	20,832	0.0168%	0.0264%	119
103-1 Finance Admin	35	0.4204%	94,741	0.0764%	0.2484%	1,122
103-3 Comptroller	-	0.0000%	-	0.0000%	0.0000%	-
103-5 Budget Div	-	0.0000%	-	0.0000%	0.0000%	-
103-6 Purchasing	-	0.0000%	-	0.0000%	0.0000%	-
105-1 Comm Svcs Admin	23	0.2763%	175,292	0.1413%	0.2088%	943
105-31 Facility Operations	153	1.8378%	688,666	0.5550%	1.1964%	5,402
105304 Facilities Pres	34	0.4084%	244,901	0.1974%	0.3029%	1,368
105305 Energy	1	0.0120%	21	0.0000%	0.0060%	27
106-1 DA Criminal	28	0.3363%	171,303	0.1381%	0.2372%	1,071
106700 DA Civil	-	0.0000%	-	0.0000%	0.0000%	-
108100 IT Admin	85	1.0210%	1,407,386	1.1343%	1.0777%	4,866
108301 Telecomm	10	0.1201%	29,016	0.0234%	0.0718%	324
108300-900 IT Software & Services	19	0.2282%	177,581	0.1431%	0.1857%	839
108500 It Enterprise Infra	52	0.6246%	298,330	0.2404%	0.4325%	1,953
108800 IT Infrastructure Pres	25	0.3003%	880,446	0.7096%	0.5050%	2,280
109-0 Human Resources	29	0.3483%	208,508	0.1681%	0.2582%	1,166
113-0 Treasurer	23	0.2763%	759,470	0.6121%	0.4442%	2,006
161-1 Repro & Mailroom	12	0.1441%	32,000	0.0258%	0.0850%	384
188-0 Fund Transfers	-	0.0000%	-	0.0000%	0.0000%	-
Subtotal, Allocated Departments	575	6.9066%	6,065,137	4.8883%	5.8977%	26,632
Operating Departments						
100-0 County Commission	1	0.0120%	\$ 1,150	0.0009%	0.0065%	\$ 29
101-3 Grants Division - Co Mgr.	-	0.0000%	-	0.0000%	0.0000%	-
101-5 Emer Mgmt Administration	49	0.5886%	392,559	0.3164%	0.4525%	2,043
102-0 Assessor	31	0.3724%	222,018	0.1789%	0.2757%	1,245
104-0 Clerk	33	0.3964%	28,737	0.0232%	0.2098%	947
105-2 Comm Svcs Proj & Prog	2	0.0240%	10,117	0.0082%	0.0161%	73
105-4 Comm Svcs Planning	5	0.0601%	9,166	0.0074%	0.0338%	153
105-5 Comm Svcs Engineering	15	0.1802%	45,667	0.0368%	0.1085%	490
106-2 CARES/SART	42	0.5045%	385,410	0.3106%	0.4076%	1,841
106-3 Family Support Enf	11	0.1321%	137,236	0.1106%	0.1214%	548
106-5 DA Grants	-	0.0000%	-	0.0000%	0.0000%	-
106710 DA CPS Integration	-	0.0000%	-	0.0000%	0.0000%	-
106-9 Drug Forfeitures	12	0.1441%	114,326	0.0921%	0.1181%	533
108-7 GIS Base Mapping	-	0.0000%	-	0.0000%	0.0000%	-
111-0 Recorder	26	0.3123%	47,047	0.0379%	0.1751%	791
112-0 Registrar of Voters	62	0.7447%	445,340	0.3589%	0.5518%	2,492
116-0 Community Development	-	0.0000%	-	0.0000%	0.0000%	-
120-1 District Courts Admin	180	2.1622%	3,528,677	2.8440%	2.5031%	11,303
120-2 Courts Gen Jurisdiction	-	0.0000%	-	0.0000%	0.0000%	-
120-3 Family Court	-	0.0000%	-	0.0000%	0.0000%	-
120-4 Pre-Trial	-	0.0000%	-	0.0000%	0.0000%	-
120-5 Specialty Courts Division	-	0.0000%	-	0.0000%	0.0000%	-
123-0 Law Library	-	0.0000%	-	0.0000%	0.0000%	-
124-0 Public Defender	22	0.2643%	44,691	0.0360%	0.1502%	678
125-1 Incline Justice Court	-	0.0000%	-	0.0000%	0.0000%	-
125-3 Reno Justice Court	57	0.6847%	103,500	0.0834%	0.3841%	1,734
125-4 Sparks Justice Court	16	0.1922%	14,213	0.0115%	0.1019%	460
125-7 Wadsworth Justice Court	1	0.0120%	5,000	0.0040%	0.0080%	36
126-0 Incline Constable	-	0.0000%	-	0.0000%	0.0000%	-
127-0 Juvenile Services	344	4.1321%	823,500	0.6637%	2.3979%	10,828
128-0 Alternative Public Defender	15	0.1802%	48,461	0.0391%	0.1097%	495
129-0 Conflict Counsel	14	0.1682%	608,654	0.4906%	0.3294%	1,487
130-0 Library	64	0.7688%	192,170	0.1549%	0.4619%	2,086

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103-6 PURCHASING

ALLOCATION OF COSTS:

Purchasing Services

	Purchase Order #	%	Purchase Order \$	%	Average %	Allocated Costs \$
140-1 Parks Administration	-	0.0000%	\$ -	0.0000%	0.0000%	-
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	409	4.9129%	441,509	0.3558%	2.6344%	11,896
140-9 Parks Infrastructure Preserv	-	0.0000%	-	0.0000%	0.0000%	-
150-0 Sheriff	1,329	15.9640%	11,341,848	9.1412%	12.5526%	56,683
153-0 Medical Examiner	59	0.7087%	320,104	0.2580%	0.4834%	2,183
154-0 Alternative Sentencing	11	0.1321%	80,819	0.0651%	0.0986%	445
157100 Public Guardian	11	0.1321%	10,739	0.0087%	0.0704%	318
159100 Public Administrator	3	0.0360%	11,636	0.0094%	0.0227%	103
179100 Social Services Admin	8	0.0961%	2,723	0.0022%	0.0492%	222
179120 County Child Welfare	-	0.0000%	-	0.0000%	0.0000%	-
179200 General Assistance	6	0.0721%	506,028	0.4078%	0.2400%	1,084
179250 Adult Comm Assis Center	2	0.0240%	1,207,817	0.9735%	0.4988%	2,252
179-2 Homeless Services	2	0.0240%	71,287	0.0575%	0.0408%	184
179-3 Housing	-	0.0000%	-	0.0000%	0.0000%	-
179-4 Indigent Services*	146	1.7538%	14,345,917	11.5624%	6.6581%	30,065
180-0 Intergovernmental*	3	0.0360%	1,356,798	1.0935%	0.5648%	2,550
181-00 Community Support	11	0.1321%	228,936	0.1845%	0.1583%	715
182-0 Accrued Benefits	13	0.1562%	136,734	0.1102%	0.1332%	601
184-0 Regional Water Planning	-	0.0000%	-	0.0000%	0.0000%	-
187-0 Fire Suppression	-	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	611	7.3393%	2,248,699	1.8124%	4.5759%	20,663
203-0 Stabilization Fund	-	0.0000%	-	0.0000%	0.0000%	-
204-0 Library Expansion	41	0.4925%	86,313	0.0696%	0.2811%	1,269
205-0 Animal Services	81	0.9730%	463,386	0.3735%	0.6733%	3,040
208-0 Enhanced 911*	29	0.3483%	2,367,848	1.9084%	1.1284%	5,095
209-0 Regional Safety Training Center	22	0.2643%	171,840	0.1385%	0.2014%	909
210-0 Regional Communication Center	68	0.8168%	318,376	0.2566%	0.5367%	2,424
211-0 Truckee River Flood Mgmt	7	0.0841%	14,951	0.0120%	0.0481%	217
216-0 Roads	266	3.1952%	2,420,669	1.9510%	2.5731%	11,619
221-0 Indigent Assistance	-	0.0000%	-	0.0000%	0.0000%	-
225-0 Senior Center	152	1.8258%	2,001,433	1.6131%	1.7195%	7,765
228-0 Child Protective Services	349	4.1922%	5,503,795	4.4359%	4.3141%	19,481
266-0 Truckee Remediation District*	37	0.4444%	917,589	0.7396%	0.5920%	2,673
270-1 Other Restricted Admin	-	0.0000%	-	0.0000%	0.0000%	-
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	22	0.2643%	92,432	0.0745%	0.1694%	765
270-7 Other Rest Funds-Admin Assess	38	0.4565%	208,001	0.1676%	0.3121%	1,409
280-0 TMLPD General Fund	378	4.5405%	2,871,188	2.3141%	3.4273%	15,476
281-0 SFPD General Fund	345	4.1441%	1,352,284	1.0899%	2.6170%	11,817
301-0 Debt Service	1	0.0120%	1,900	0.0015%	0.0068%	31
340-0 SAD Debt Service	17	0.2042%	54,050	0.0436%	0.1239%	559
402-0 Public Works Construction Fund*	428	5.1411%	4,716,717	3.8016%	4.4714%	20,191
404-0 Parks Construction Fund *	153	1.8378%	3,338,204	2.6905%	2.2642%	10,224
430-0 Regional Permits Capital	6	0.0721%	1,580,075	1.2735%	0.6728%	3,038
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	0.0000%	0.0000%	-
480-0 TMLPD Const*	434	5.2132%	5,591,307	4.5064%	4.8598%	21,945

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103-6 PURCHASING

ALLOCATION OF COSTS:

Purchasing Services

	Purchase Order		Purchase Order		Average %	Allocated Costs
	Purchase Order #	%	\$	%		
489-0 Capital Facilities Fund	43	0.5165%	\$ 2,172,500	1.7510%	1.1338%	\$ 5,120.00
520 Golf Course	64	0.7688%	242,415	0.1954%	0.4821%	2,177
560 Building and Safety Fund	-	0.0000%	-	0.0000%	0.0000%	-
566-0 Water Resources *	363	4.3604%	5,796,155	4.6716%	4.5160%	20,393
568-0 So.Truckee Meadows GID	3	0.0360%	74,261	0.0599%	0.0480%	217
618-0 Health Benefits *	158	1.8979%	23,243,383	18.7336%	10.3158%	46,582
619-0 Risk Management	95	1.1411%	1,467,860	1.1831%	1.1621%	5,248
669-0 Equipment Services*	422	5.0691%	7,523,945	6.0641%	5.5666%	25,137
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	62	0.7447%	93,259	0.0752%	0.4100%	1,851
716-0 TWRQSA Joint Venture	2	0.0240%	7,500	0.0060%	0.0150%	68
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	2	0.0240%	29,200	0.0235%	0.0238%	107
750-0 OPEB Trust Funds	11	0.1321%	61,365	0.0495%	0.0908%	410
752-0 Agency Tax Settlement	-	0.0000%	-	0.0000%	0.0000%	-
753-0 Deferred Com Division	2	0.0240%	43,772	0.0353%	0.0297%	134
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*	14	0.1682%	3,593,375	2.8962%	1.5322%	6,919
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	9	0.1087%	67,765	0.0546%	0.0797%	364
Total Allocations to Operating Depts:	7,750	93.0934%	118,008,344	95.1117%	94.1023%	424,930
Total Costs Allocated	8,325	100.0000%	\$ 124,073,481	100.0000%	100.0000%	\$ 451,562

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

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2014
Fixed for the Fiscal Year ending June 30, 2016

105-1 & 105-6 COMMUNITY SERVICES ADMIN

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Community Services Department was created in FY 2013. The new 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 specifically identified to the benefitting Department and direct charged to that Department.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

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	\$ 596,996	\$ 156,554	\$ 440,442	\$ -	\$ -	
Salary %	100.0000%	26.2236%	73.7764%			
Benefits	254,221	61,452	192,768	-	-	
	<u>851,216</u>	<u>218,006</u>	<u>633,211</u>	<u>-</u>	<u>-</u>	
Services & Supplies	14,678	4,177	10,501	-	-	
Professional Services	13,785	350	13,435	-	-	
Office Lease Costs	434,071	434,071	-	-	-	
Land/Parking Lease Costs	39,927	39,927	-	-	-	
Other Expenses	50	-	50	-	-	
Utilities	-	-	-	-	-	
Departmental Expenditures Total	<u>1,353,726</u>	<u>696,530</u>	<u>657,197</u>	<u>-</u>	<u>-</u>	
A-87 Adjustments:						
Miscellaneous Revenue	(186,887)	(186,887)	-	-	-	
Office Lease Costs	-	(434,071)	-	434,071	-	
Statistical Order - Fire	-	-	-	-	-	
Transfer from Central Svcs Contracts	8,000	8,000	-	-	-	
Land/Parking Lease Costs	-	-	-	-	-	
A-87 Allowable Costs	<u>1,174,839</u>	<u>83,572</u>	<u>657,197</u>	<u>434,071</u>	<u>-</u>	
Allocated Costs:						
101-1 County Manager	2,149	-	2,149	-	-	
101-6 Comm & Engagement	2,714	-	2,714	-	-	
101-8 Mgmt Svcs	4	-	4	-	-	
101-9 Internal Audit	92,641	-	92,641	-	-	
103-1 Finance Admin	-	-	-	-	-	
103-3 Comptroller	9,544	-	9,544	-	-	
103-5 Budget Div	1,888	-	1,888	-	-	
103-6 Purchasing	943	-	943	-	-	
105-1 Comm Svcs Admin	-	-	-	-	-	
105-31 Facility Operations	54,453	-	54,453	-	-	
105304 Facilities Pres	4,618	-	4,618	-	-	
105305 Energy	382,029	-	382,029	-	-	
106-1 DA Criminal	-	-	-	-	-	
106700 DA Civil	136,577	-	136,577	-	-	
108100 IT Admin	9,579	-	9,579	-	-	
108301 Telecomm	133	-	133	-	-	
108300-900 IT Software & Services	357,789	-	357,789	-	-	
108500 IT Enterprise Infra	63,155	-	63,155	-	-	
108800 IT Infrastructure Pres	-	-	-	-	-	
109-0 Human Resources	81,309	-	81,309	-	-	
113-0 Treasurer	395	-	395	-	-	
161-1 Repro & Mailroom	4,905	-	4,905	-	-	
188-0 Fund Transfers	422,770	-	422,770	-	-	
Total A-87 Costs	<u>2,802,434</u>	<u>83,572</u>	<u>2,284,791</u>	<u>434,071</u>	<u>-</u>	
Distribute General Administration		(83,572)	83,572	-	-	
Total Costs by Function	2,802,434	-	2,368,363	434,071	-	
Total Allocated Costs	<u>\$ 2,802,434</u>	<u>\$ -</u>	<u>\$ 2,368,363</u>	<u>\$ 434,071</u>	<u>\$ -</u>	

**Reconciliation to
 SAP 105-0 General
 Funds Only**

Central Service Cost Centers:	Total
Community Svcs Admin	\$ 696,530
Com Svcs Finance	657,197
	-
Subtotal	<u>\$ 1,353,726</u>
Non Central Service Cost Centers:	
CSD Projects & Prog	64,058
CSD Operations	13,122,840
CSD Planning	1,980,427
CSD Engineering	1,827,517
Total	<u>18,348,569</u>

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

105-1 & 105-6 COMMUNITY SERVICES ADMIN

ALLOCATION OF COSTS:	CSD Admin			Office Lease Costs			
	Salaries	%	Allocated Costs	FY 14 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%	-	-
103-1 Finance Admin	-	0.0000%	-	-	0.0000%	-	-
103-3 Comptroller	-	0.0000%	-	-	0.0000%	-	-
103-5 Budget Div	-	0.0000%	-	-	0.0000%	-	-
103-6 Purchasing	-	0.0000%	-	-	0.0000%	-	-
105-1 Comm Svcs Admin	-	0.0000%	-	-	0.0000%	-	-
105-31 Facility Operations	1,691,949	10.4500%	247,494	-	0.0000%	-	247,494
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%	-	-
161-1 Repro & Mailroom	256,189	1.5823%	37,475	-	0.0000%	-	37,475
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-
Subtotal, Allocated Departments	1,948,138	12.0323%	284,969	-	0%	-	284,969
Operating Departments							
100-0 County Commission	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-
101-5 Emer Mgmt 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	39,213	0.2422%	5,736	-	0.0000%	-	5,736
105-4 Comm Svcs Planning	1,328,037	8.2024%	194,263	-	0.0000%	-	194,263
105-5 Comm Svcs Engineering	1,082,075	6.6833%	158,285	-	0.0000%	-	158,285
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%	-	89,195	20.5485%	89,195	89,195
116-0 Community Development	-	0.0000%	-	-	0.0000%	-	-
120-1 District Courts Admin	-	0.0000%	-	-	0.0000%	-	-
120-2 Courts Gen Jurisdiction	-	0.0000%	-	-	0.0000%	-	-
120-3 Family Court	-	0.0000%	-	-	0.0000%	-	-
120-4 Pre-Trial	-	0.0000%	-	-	0.0000%	-	-
120-5 Specialty Courts Division	-	0.0000%	-	-	0.0000%	-	-
123-0 Law Library	-	0.0000%	-	-	0.0000%	-	-
124-0 Public Defender	-	0.0000%	-	-	0.0000%	-	-
125-1 Incline Justice Court	-	0.0000%	-	80,471	18.5387%	80,471	80,471
125-3 Reno Justice Court	-	0.0000%	-	-	0.0000%	-	-
125-4 Sparks Justice Court	-	0.0000%	-	149,684	34.4838%	149,684	149,684
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%	-	81,254	18.7192%	81,255	81,255

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

105-1 & 105-6 COMMUNITY SERVICES ADMIN

ALLOCATION OF COSTS:

	CSD Admin		Office Lease Costs				
	Salaries	%	Allocated Costs	FY 14 Total Office Lease Cost	%	Allocated Costs	Total Allocated
140-1 Parks Administration	\$ 111,419	0.6882%	\$ 16,299	\$ -	0.0000%	\$ -	\$ 16,299
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-	-
140-3 Parks Recreation	-	0.0000%	-	-	0.0000%	-	-
140-4 Parks Operations	1,972,548	12.1831%	288,539	-	0.0000%	-	288,539
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-
150-0 Sheriff	-	0.0000%	-	21,197	4.8834%	21,197	21,197
153-0 Medical Examiner	-	0.0000%	-	-	0.0000%	-	-
154-0 Alternative Sentencing	-	0.0000%	-	-	0.0000%	-	-
157100 Public Guardian	-	0.0000%	-	12,269	2.8264%	12,269	12,269
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%	-	-
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-	-
181-00 Community Support	-	0.0000%	-	-	0.0000%	-	-
182-0 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-
187-0 Fire Suppression	-	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	3,110,527	19.2116%	455,000	-	0.0000%	-	455,000
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%	-	-
266-0 Truckee Remediation District	497,318	3.0716%	72,747	-	0.0000%	-	72,747
270-1 Other Restricted Admin	-	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 TMLPD 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%	-	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-	0.0000%	-	-
480-0 TMLPD 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, 2014
 Fixed for the Fiscal Year ending June 30, 2016

105-1 & 105-6 COMMUNITY SERVICES ADMIN

ALLOCATION OF COSTS:

	CSD Admin		Office Lease Costs				
	Salaries	%	Allocated Costs	FY 14 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	848,699	5.2418%	124,145	-	0.0000%	-	124,145
566-0 Water Resources	3,996,687	24.6849%	584,628	-	0.0000%	-	584,628
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	1,256,182	7.7586%	183,752	-	0.0000%	-	183,752
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%	-	-
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:	14,242,705	87.9677%	2,083,394	434,071	100.0000%	434,071	2,517,465
Total Costs Allocated	\$ 16,190,843	100.0000%	\$ 2,368,363	\$ 434,071	100.0000%	\$ 434,071	\$ 2,802,434

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2014
Fixed for the Fiscal Year ending June 30, 2016

105-31 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 2014. 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 benefiting Department during FY 2014. 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 2014. The second is the Mills Lane complex which houses the District Attorney's Offices and Reno Justice Courts. The costs are specifically identified and allocated to the Reno Justice Court. The reimbursement for Mills Lane is also directly associated to the Reno Justice Courts 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 revenues 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 Cost Center 105305, Utilities, costs which are allocated separately.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

105-31 FACILITY OPERATIONS
 Less: Facility Preservation 105304 and Utilities 105305

COSTS TO BE ALLOCATED
 Item of Cost

Department Expenditures	Total, all Services	Facility Maintenance					
		105300 Operations Admin	105301-Phys Plant 150302 - Carpentry 105303 - Painting	105306 Central Service Contracts	Mills Lane JC 161521/20282	Reg Emerg Ops/ Reg Emerg Ops Preservation	Admin Center
Salaries	\$ 1,691,949	\$ 50,668	\$ -	\$ 1,526,383	\$ 114,898	\$ -	\$ -
Salary %	100.0000%	2.9946%	0.0000%	90.2145%	6.7909%	0.0000%	0.0000%
Benefits	728,730	22,367	-	658,371	47,993	-	-
Services & Supplies	\$ 2,420,680	\$ 73,034	\$ -	\$ 2,184,754	\$ 162,891	\$ -	\$ -
Professional Svcs	2,372,249	10,086	-	572,145	1,371,945	418,072	-
Repair & Maint	8,000	-	-	-	8,000	-	-
Reg Emergency Ops Center Expense	637,981	-	-	622,794	15,187	-	-
Capital Equipment	175,854	-	-	-	-	-	175,854
Departmental Expenditures Total	\$ 5,614,764	\$ 83,121	\$ -	\$ 3,379,693	\$ 1,558,023	\$ 418,072	\$ 175,854
A-87 Adjustments:							
Less Other Financing/Revenues	(180)	-	-	(180)	-	-	-
Misc. Reimbursements	(578,946)	-	-	(2,788)	-	(418,072)	(158,085)
Less: Transfer Prof Services to CSD Admin	(8,000)	-	-	-	(8,000)	-	-
Less: Payment to I/F for EOC/Mills Lane	(329,405)	-	-	(329,405)	-	-	-
Add Depreciation	1,220,558	24,701	-	-	-	681,632	514,225
A-87 Allowable Costs	\$ 5,918,790	\$ 107,821	\$ -	\$ 3,047,320	\$ 1,550,023	\$ 681,632	\$ 17,769
Allocated Costs:							
101-1 County Manager	6,090	182	-	5,494	414	-	-
101-6 Comm & Engagement	7,692	230	-	6,939	523	-	-
101-8 Mgmt Svcs	12	-	-	11	1	-	-
101-9 Internal Audit	-	-	-	-	-	-	-
103-1 Finance Admin	-	-	-	-	-	-	-
103-3 Comptroller	32,229	965	-	29,075	2,189	-	-
103-5 Budget Div	7,718	231	-	6,963	524	-	-
103-6 Purchasing	5,402	162	-	4,873	367	-	-
105-1 Comm Svcs Admin	247,494	7,411	-	223,275	16,808	-	-
105-31 Facility Operations	-	-	-	-	-	-	-
105304 Facilities Pres	33,233	995	-	29,981	2,257	-	-
105305 Energy	-	-	-	-	-	-	-
106-1 DA Criminal	-	-	-	-	-	-	-
106700 DA Civil	-	-	-	-	-	-	-
108100 IT Admin	-	-	-	-	-	-	-
108301 Telecomm	3,383	101	-	3,052	230	-	-
108300-900 IT Software & Services	-	-	-	-	-	-	-
108500 IT Enterprise Infra	-	-	-	-	-	-	-
108800 IT Infrastructure Pres	18,748	561	-	16,913	1,274	-	-
109-0 Human Resources	-	-	-	-	-	-	-
113-0 Treasurer	21,076	631	-	19,014	1,431	-	-
161-1 Repro & Mailroom	216	6	-	195	15	-	-
188-0 Fund Transfers	126,401	3,785	-	114,032	8,584	-	-
Total A-87 Costs	6,428,484	123,081	-	3,507,137	1,584,640	681,632	17,769
Total Costs by Function	6,428,484	123,081	-	3,507,137	1,584,640	681,632	17,769
Distribute General Administrative Costs	0	(123,081)	-	114,465	8,616	-	-
Allocable Costs	6,428,484	-	-	3,621,602	1,593,256	681,632	17,769
Unallowable Costs	(17,769)	-	-	-	-	-	(17,769)
Total Allocated Costs	\$ 6,410,715	-	\$ -	\$ 3,621,602	\$ 1,593,256	\$ 681,632	\$ 514,225

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

105-31 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	\$ 11,631	0.7135%	\$ 25,840	\$ 16,814	1.6114%	\$ 25,674	11,794	6.5006%	\$ 33,428
101-6 Comm & Engagement	626	0.0384%	1,391	1,525	0.1462%	2,329	1,394	0.7683%	3,951
101-8 Mgmt Svcs	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
103-1 Finance Admin	3,362	0.2063%	7,471	4,860	0.4658%	7,421	3,409	1.8790%	9,662
103-3 Comptroller	4,111	0.2522%	9,134	6,083	0.5830%	9,289	5,562	3.0657%	15,765
103-5 Budget Div	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
103-6 Purchasing	915	0.0561%	2,032	2,228	0.2135%	3,402	2,037	1.1228%	5,774
105-1 Comm Svcs Admin	7,456	0.4574%	16,565	10,779	1.0330%	16,458	7,561	4.1675%	21,430
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	26,988	1.6557%	59,963	29,382	2.8159%	44,865	-	0.0000%	-
106700 DA Civil	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
108100 IT Admin	18,325	1.1242%	40,714	16,268	1.5591%	24,840	14,589	8.0412%	41,350
108301 Telecomm	284	0.0174%	630	-	0.0000%	-	-	0.0000%	-
108300-900 IT Software & Services	-	0.0000%	-	11,168	1.0703%	17,053	-	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	217,093	13.3183%	482,336	9,470	0.9076%	14,460	6,643	3.6615%	18,828
113-0 Treasurer	9,987	0.6127%	22,190	9,152	0.8771%	13,974	8,368	4.6123%	23,718
161-1 Repro & Mailroom	2,348	0.1440%	5,215	5,721	0.5483%	8,736	5,231	2.8832%	14,826
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
Subtotal, Allocated Departments	303,127	18.5962%	673,481	123,450	11.8312%	188,501	66,588	36.70210%	188,732
Operating Departments									
100-0 County Commission	\$ -	0.0000%	\$ -	\$ 1	0.0001%	\$ 2	-	0.0000%	\$ -
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
101-5 Emer Mgmt Administration	(3,159)	-0.1938%	(7,019)	-	0.0000%	-	-	0.0000%	-
102-0 Assessor	10,085	0.6187%	22,407	25,972	2.4891%	39,658	23,747	13.0889%	67,306
104-0 Clerk	3,969	0.2435%	8,819	5,845	0.5602%	8,925	4,100	2.2598%	11,620
105-2 Comm Svcs Proj & Prog	7,539	0.4625%	16,750	-	0.0000%	-	-	0.0000%	-
105-4 Comm Svcs Planning	-	0.0000%	-	10,899	1.0445%	16,642	-	0.0000%	-
105-5 Comm Svcs Engineering	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
106-2 CARES/SART	411	0.0252%	913	2,884	0.2764%	4,404	-	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	8,175	0.5015%	18,162	11,818	1.1326%	18,045	8,290	4.5693%	23,496
112-0 Registrar of Voters	10,757	0.6599%	23,899	14,868	1.4249%	22,702	8,956	4.9364%	25,384
116-0 Community Development	-	0.0000%	-	-	0.0000%	-	7,645	4.2138%	21,668
120-1 District Courts Admin	89,621	5.4981%	199,119	94,434	9.0504%	144,196	-	0.0000%	-
120-2 Courts Gen Jurisdiction	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
120-3 Family Court	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
120-4 Pre-Trial	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
120-5 Specialty Courts Division	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
123-0 Law Library	6,998	0.4293%	15,548	9,933	0.9520%	15,168	-	0.0000%	-
124-0 Public Defender	11,275	0.6917%	25,051	15,985	1.5319%	24,407	-	0.0000%	-
125-1 Incline Justice Court	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
125-3 Reno Justice Court	26,861	1.6479%	59,680	11,050	1.0590%	16,873	-	0.0000%	-
125-4 Sparks Justice Court	7,714	0.4732%	17,137	13,368	1.2812%	20,413	-	0.0000%	-
125-7 Wadsworth Justice Court	1,507	0.0924%	3,346	-	0.0000%	-	-	0.0000%	-
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
127-0 Juvenile Services	36,094	2.2143%	80,193	56,869	5.4502%	86,836	-	0.0000%	-
128-0 Alternative Public Defender	3,250	0.1994%	7,221	4,607	0.4416%	7,036	-	0.0000%	-
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
130-0 Library	117,330	7.1980%	260,683	246,862	23.6587%	376,944	-	0.0000%	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

105-31 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	\$ -	0.0000%	\$ -	\$ 5,263	0.5044%	\$ 8,036	-	0.0000%	\$ -
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	185,226	11.3633%	411,533	3,610	0.3460%	5,513	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
150-0 Sheriff	429,506	26.3496%	954,278	114,686	10.9913%	175,120	-	0.0000%	-
153-0 Medical Examiner	6,888	0.4226%	15,305	8,853	0.8485%	13,519	-	0.0000%	-
154-0 Alternative Sentencing	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
157100 Public Guardian	3,221	0.1976%	7,156	6,240	0.5980%	9,528	-	0.0000%	-
159100 Public Administrator	2,631	0.1614%	5,845	15,815	1.5157%	24,149	-	0.0000%	-
179100 Social Services Admin	38,912	2.3872%	86,455	1,068	0.1023%	1,630	-	0.0000%	-
179120 County Child Welfare	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
179200 General Assistance	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
179250 Adult Comm Assis Center	3,760	0.2307%	8,355	9,314	0.8926%	14,221	-	0.0000%	-
179-2 Homeless Services	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
179-3 Housing	2,040	0.1252%	4,534	-	0.0000%	-	-	0.0000%	-
179-4 Indigent Services	-	0.0000%	-	-	0.0000%	-	8,516	4.6938%	24,137
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
181-00 Community Support	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
182-0 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
187-0 Fire Suppression	-	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	36,234	2.2229%	80,505	55,744	5.3424%	85,118	42,604	23.4825%	120,753
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
205-0 Animal Services	14,043	0.8615%	31,200	-	0.0000%	-	-	0.0000%	-
208-0 Enhanced 911	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
209-0 Regional Safety Training Center	19,401	1.1902%	43,104	-	0.0000%	-	-	0.0000%	-
210-0 Regional Communication Center	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
211-0 Truckee River Flood Mgmt	886	0.0544%	1,970	-	0.0000%	-	-	0.0000%	-
216-0 Roads	26,837	1.6464%	59,626	16,384	1.5702%	25,017	-	0.0000%	-
221-0 Indigent Assistance	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
225-0 Senior Center	50,073	3.0719%	111,252	50,680	4.8571%	77,386	-	0.0000%	-
228-0 Child Protective Services	41,116	2.5224%	91,351	71,105	6.8145%	108,572	-	0.0000%	-
266-0 Truckee Remediation District	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
270-1 Other Restricted Admin	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
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	12,450	0.7638%	27,662	-	0.0000%	-	-	0.0000%	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
280-0 TMLPD General Fund	30,772	1.8878%	68,369	3,853	0.3693%	5,884	3,523	1.9418%	9,985
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%	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
480-0 TMLPD 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, 2014
 Fixed for the Fiscal Year ending June 30, 2016

105-31 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	23,078	1.4158%	51,275	-	0.0000%	-	-	0.0000%	-
560 Building and Safety Fund	4,881	0.2994%	10,843	7,057	0.6763%	10,775	4,950	2.7283%	14,030
566-0 Water Resources	16,490	1.0116%	36,636	3,672	0.3519%	5,607	-	0.0000%	-
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	25,448	1.5612%	56,540	-	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	-	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	14,584	0.8951%	32,418	21,242	2.0355%	32,429	2,510	1.3833%	7,114
Total Allocations to Operating Depts:	1,326,903	81.4038%	2,948,121	919,981	88.1688%	1,404,755	114,841	63.2979%	325,493
Total Costs Allocated	\$ 1,630,030	100.0000%	\$ 3,621,602	\$ 1,043,431	100.0000%	\$ 1,593,256	181,429	100.0000%	\$ 514,225

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

105-31 FACILITY OPERATIONS

	Mills Lane JC		Facility Maint		Central Service		Admin Center	Total Allocated
	Usable Sft.	%	Allocated Costs	Allocated Costs	Allocated Costs	Allocated Costs	Allocated Costs	
Allocated Departments:								
101-1 County Manager	-	0.0000%	\$ -	\$ 25,840	\$ 25,674	\$ 33,428	\$ -	84,942
101-6 Comm & Engagement	-	0.0000%	-	1,391	2,329	3,951	-	7,671
101-8 Mgmt Svcs	-	0.0000%	-	-	-	-	-	-
101-9 Internal Audit	-	0.0000%	-	-	-	-	-	-
103-1 Finance Admin	-	0.0000%	-	7,471	7,421	9,662	-	24,554
103-3 Comptroller	-	0.0000%	-	9,134	9,289	15,765	-	34,188
103-5 Budget Div	-	0.0000%	-	-	-	-	-	-
103-6 Purchasing	-	0.0000%	-	2,032	3,402	5,774	-	11,208
105-1 Comm Svcs Admin	-	0.0000%	-	16,565	16,458	21,430	-	54,453
105-31 Facility Operations	-	0.0000%	-	-	-	-	-	-
105304 Facilities Pres	-	0.0000%	-	-	-	-	-	-
105305 Energy	-	0.0000%	-	-	-	-	-	-
106-1 DA Criminal	84,963	40.6802%	277,289	59,963	44,865	-	-	382,117
106700 DA Civil	-	0.0000%	-	-	-	-	-	-
108100 IT Admin	-	0.0000%	-	40,714	24,840	41,350	-	106,904
108301 Telecomm	-	0.0000%	-	630	-	-	-	630
108300-900 IT Software & Services	-	0.0000%	-	-	17,053	-	-	17,053
108500 IT Enterprise Infra	-	0.0000%	-	-	-	-	-	-
108800 IT Infrastructure Pres	-	0.0000%	-	-	-	-	-	-
109-0 Human Resources	-	0.0000%	-	482,336	14,460	18,828	-	515,624
113-0 Treasurer	-	0.0000%	-	22,190	13,974	23,718	-	59,882
161-1 Repro & Mailroom	-	0.0000%	-	5,215	8,736	14,826	-	28,777
188-0 Fund Transfers	-	0.0000%	-	-	-	-	-	-
Subtotal, Allocated Departments	84,963	40.6802%	277,289	673,481	188,501	188,732	-	1,328,003
Operating Departments								
100-0 County Commission	-	0.0000%	\$ -	\$ -	2	\$ -	\$ -	2
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	-	-	-	-
101-5 Emer Mgmt Administration	-	0.0000%	-	(7,019)	-	-	-	(7,019)
102-0 Assessor	-	0.0000%	-	22,407	39,658	67,306	-	129,371
104-0 Clerk	-	0.0000%	-	8,819	8,925	11,620	-	29,364
105-2 Comm Svcs Proj & Prog	-	0.0000%	-	16,750	-	-	-	16,750
105-4 Comm Svcs Planning	-	0.0000%	-	-	16,642	-	-	16,642
105-5 Comm Svcs Engineering	-	0.0000%	-	-	-	-	-	-
106-2 CARES/SART	-	0.0000%	-	913	4,404	-	-	5,317
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%	-	18,162	18,045	23,496	-	59,703
112-0 Registrar of Voters	-	0.0000%	-	23,899	22,702	25,384	-	71,985
116-0 Community Development	-	0.0000%	-	-	-	21,668	-	21,668
120-1 District Courts Admin	39,674	18.9959%	129,482	199,119	144,196	-	-	472,797
120-2 Courts Gen Jurisdiction	-	0.0000%	-	-	-	-	-	-
120-3 Family Court	-	0.0000%	-	-	-	-	-	-
120-4 Pre-Trial	-	0.0000%	-	-	-	-	-	-
120-5 Specialty Courts Division	-	0.0000%	-	-	-	-	-	-
123-0 Law Library	-	0.0000%	-	15,548	15,168	-	-	30,716
124-0 Public Defender	-	0.0000%	-	25,051	24,407	-	-	49,458
125-1 Incline Justice Court	-	0.0000%	-	-	-	-	-	-
125-3 Reno Justice Court	32,773	15.6917%	106,960	59,680	16,873	-	-	183,513
125-4 Sparks Justice Court	-	0.0000%	-	17,137	20,413	-	-	37,550
125-7 Wadsworth Justice Court	-	0.0000%	-	3,346	-	-	-	3,346
126-0 Incline Constable	-	0.0000%	-	-	-	-	-	-
127-0 Juvenile Services	-	0.0000%	-	80,193	86,836	-	-	167,029
128-0 Alternative Public Defender	-	0.0000%	-	7,221	7,036	-	-	14,257
129-0 Conflict Counsel	-	0.0000%	-	-	-	-	-	-
130-0 Library	-	0.0000%	-	260,683	376,944	-	-	637,627

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

105-31 FACILITY OPERATIONS

	Mills Lane JC		Central Service			Total Allocated
	Usable Sft.	%	Facility Maint	Contracts	Admin Center	
		Allocated Costs	Allocated Costs	Allocated Costs	Allocated Costs	
140-1 Parks Administration	-	0.0000%	-	8,036	-	8,036
140-2 Parks Planning & Develop	-	0.0000%	-	-	-	-
140-3 Parks Recreation	-	0.0000%	-	-	-	-
140-4 Parks Operations	-	0.0000%	-	411,533	5,513	417,046
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	-	-
150-0 Sheriff	8,249	3.9496%	26,922	954,278	175,120	1,156,320
153-0 Medical Examiner	-	0.0000%	-	15,305	13,519	28,824
154-0 Alternative Sentencing	-	0.0000%	-	-	-	-
157100 Public Guardian	-	0.0000%	-	7,156	9,528	16,684
159100 Public Administrator	-	0.0000%	-	5,845	24,149	29,994
179100 Social Services Admin	-	0.0000%	-	86,455	1,630	88,085
179120 County Child Welfare	-	0.0000%	-	-	-	-
179200 General Assistance	-	0.0000%	-	8,355	14,221	22,576
179250 Adult Comm Assis Center	-	0.0000%	-	-	-	-
179-2 Homeless Services	-	0.0000%	-	-	-	-
179-3 Housing	-	0.0000%	-	4,534	-	4,534
179-4 Indigent Services	-	0.0000%	-	-	-	-
180-0 Intergovernmental	-	0.0000%	-	-	24,137	24,137
181-00 Community Support	-	0.0000%	-	-	-	-
182-0 Accrued Benefits	-	0.0000%	-	-	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	-	-
187-0 Fire Suppression	-	0.0000%	-	-	-	-
189-0 Contingency	-	0.0000%	-	-	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	-	-
202-0 Public Health Administration	-	0.0000%	-	80,505	85,118	286,376
203-0 Stabilization Fund	-	0.0000%	-	-	-	-
204-0 Library Expansion	-	0.0000%	-	-	-	-
205-0 Animal Services	-	0.0000%	-	31,200	-	31,200
208-0 Enhanced 911	-	0.0000%	-	-	-	-
209-0 Regional Safety Training Center	-	0.0000%	-	43,104	-	43,104
210-0 Regional Communication Center	-	0.0000%	-	-	-	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-	1,970	-	1,970
216-0 Roads	-	0.0000%	-	59,626	25,017	84,643
221-0 Indigent Assistance	-	0.0000%	-	-	-	-
225-0 Senior Center	-	0.0000%	-	111,252	77,386	188,638
228-0 Child Protective Services	-	0.0000%	-	91,351	108,572	199,923
266-0 Truckee Remediation District	-	0.0000%	-	-	-	-
270-1 Other Restricted Admin	-	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%	-	27,662	-	27,662
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	-	-
280-0 TMLPD General Fund	-	0.0000%	-	68,369	5,884	84,238
281-0 SFPD General Fund	-	0.0000%	-	-	9,985	-
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%	-	-	-	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-	-	-
480-0 TMLPD Const	-	0.0000%	-	-	-	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

105-31 FACILITY OPERATIONS

	Mills Lane JC		Facility Maint	Contracts	Admin Center	Total Allocated
	Usable Sft.	%	Allocated Costs	Allocated Costs	Allocated Costs	
489-0 Capital Facilities Fund	-	0.0000%	\$ -	\$ -	\$ -	-
520 Golf Course	-	0.0000%	-	51,275	-	51,275
560 Building and Safety Fund	-	0.0000%	-	10,843	10,775	35,648
566-0 Water Resources	-	0.0000%	-	36,636	5,607	42,243
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%	-	56,540	-	56,540
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%	-	-	-	-
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%	140,979	32,418	32,429	212,940
Total Allocations to Operating Depts:	123,893	59.3198%	404,343	2,948,121	1,404,755	5,082,712
Total Costs Allocated	208,856	100.0000%	681,632	3,621,602	1,593,256	6,410,715

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2014
Fixed for the Fiscal Year ending June 30, 2016

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.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

105304 PHYSICAL PLANT INFRASTRUCTURE

COSTS TO BE ALLOCATED
 Item of Cost

Item of Cost	Total, all Services			
	Capital Outlay	Building Repairs	Direct Costs	
Department Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Salary %	100.0000%	0.0000%	100.0000%	
Benefits	-	-	-	-
Services & Supplies	276,722	-	276,722	-
Professional Svcs	-	-	-	-
Service Contracts	13,164	-	10,200	2,964
Capital Outlay	-	-	-	-
Building /Road/Repairs (non-capital)	-	-	-	-
Departmental Expenditures Total	289,886	-	286,922	2,964
A-87 Adjustments:				
Non-Allowable Capital	-	-	-	-
Add Depreciation, Equipment	-	-	-	-
A-87 Allowable Costs	289,886	-	286,922	2,964
Allocated Costs:				
101-1 County Manager	-	-	-	-
101-6 Comm & Engagement	-	-	-	-
101-8 Mgmt Svcs	-	-	-	-
101-9 Internal Audit	-	-	-	-
103-1 Finance Admin	-	-	-	-
103-3 Comptroller	-	-	-	-
103-5 Budget Div	273	-	273	-
103-6 Purchasing	1,368	-	1,368	-
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	-	-	-	-
161-1 Repro & Mailroom	7	-	7	-
188-0 Fund Transfers	-	-	-	-
Total A-87 Costs	291,534	-	288,570	2,964
Unallowable Costs	-	-	-	-
Total Costs by Function	291,534	-	288,570	2,964
Total Allocated Costs	\$ 291,534	\$ -	\$ 288,570	\$ 2,964

County of Washoe, Nevada
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 Fixed for the Fiscal Year ending June 30, 2016

105304 PHYSICAL PLANT INFRASTRUCTURE

ALLOCATION OF COSTS:

Building Repairs			
	Direct Costs	%	Allocated Costs
Allocated Departments:			
101-1 County Manager	\$ 1,329	0.4631%	\$ 1,336
101-6 Comm & Engagement	157	0.0547%	158
101-8 Mgmt Svcs	-	0.0000%	-
101-9 Internal Audit	-	0.0000%	-
103-1 Finance Admin	384	0.1338%	386
103-3 Comptroller	627	0.2184%	630
103-5 Budget Div	-	0.0000%	-
103-6 Purchasing	229	0.0800%	231
105-1 Comm Svcs Admin	4,592	1.6003%	4,618
105-31 Facility Operations	33,043	11.5165%	33,233
105304 Facilities Pres	-	0.0000%	-
105305 Energy	-	0.0000%	-
106-1 DA Criminal	26,987	9.4056%	27,142
106700 DA Civil	-	0.0000%	-
108100 IT Admin	21,946	7.6489%	22,072
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	748	0.2608%	753
113-0 Treasurer	11,699	4.0774%	11,766
161-1 Repro & Mailroom	589	0.2054%	593
188-0 Fund Transfers	-	0.0000%	-
Subtotal, Allocated Departments	102,331	35.6649%	102,918
Operating Departments			
100-0 County Commission	\$ -	0.0000%	\$ -
101-3 Grants Division - Co Mgr.	-	0.0000%	-
101-5 Emer Mgmt Administration	-	0.0000%	-
102-0 Assessor	3,525	1.2286%	3,545
104-0 Clerk	707	0.2464%	711
105-2 Comm Svcs Proj & Prog	-	0.0000%	-
105-4 Comm Svcs Planning	861	0.3002%	866
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	934	0.3255%	939
112-0 Registrar of Voters	1,009	0.3516%	1,015
116-0 Community Development	-	0.0000%	-
120-1 District Courts Admin	30,252	10.5436%	30,426
120-2 Courts Gen Jurisdiction	-	0.0000%	-
120-3 Family Court	-	0.0000%	-
120-4 Pre-Trial	-	0.0000%	-
120-5 Specialty Courts Division	-	0.0000%	-
123-0 Law Library	2,172	0.7570%	2,184
124-0 Public Defender	2,399	0.8362%	2,413
125-1 Incline Justice Court	-	0.0000%	-
125-3 Reno Justice Court	10,348	3.6065%	10,407
125-4 Sparks Justice Court	4,263	1.4859%	7,252
125-7 Wadsworth Justice Court	-	0.0000%	-
126-0 Incline Constable	-	0.0000%	-
127-0 Juvenile Services	200	0.0697%	201
128-0 Alternative Public Defender	692	0.2410%	695
129-0 Conflict Counsel	-	0.0000%	-
130-0 Library	24,253	8.4528%	24,392

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105304 PHYSICAL PLANT INFRASTRUCTURE

ALLOCATION OF COSTS:

Building Repairs

	Direct Costs	%	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	74,099	25.8254%	74,524
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	8,243	2.8728%	8,290
179120 County Child Welfare	-	0.0000%	-
179200 General Assistance	959	0.3344%	965
179250 Adult Comm Assis Center	-	0.0000%	-
179-2 Homeless Services	-	0.0000%	-
179-3 Housing	-	0.0000%	-
179-4 Indigent Services	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-
181-00 Community Support	-	0.0000%	-
182-0 Accrued Benefits	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
187-0 Fire Suppression	-	0.0000%	-
189-0 Contingency	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-
202-0 Public Health Administration	4,799	1.6727%	4,827
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%	-
266-0 Truckee Remediation District	-	0.0000%	-
270-1 Other Restricted Admin	-	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	397	0.1383%	399
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%	-
450-0 Stormwater Impact Fee Fund	-	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, 2016

105304 PHYSICAL PLANT INFRASTRUCTURE

ALLOCATION OF COSTS:

		<u>Building Repairs</u>			
	Direct Costs	%	Allocated Costs		
489-0 Capital Facilities Fund	\$ -	0.0000%	\$ -		
520 Golf Course	-	0.0000%	-		
560 Building and Safety Fund	558	0.1943%	561		
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 Grid 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%	-		
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	13,922	4.8522%	14,004		
Total Allocations to Operating Depts:	<u>184,591</u>	<u>64.3351%</u>	<u>188,616</u>	-	-
Total Costs Allocated	<u>\$ 286,922</u>	<u>100.0000%</u>	<u>\$ 291,534</u>	\$ -	\$ -

County of Washoe, Nevada
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Based on Actual Costs for the Fiscal Year Ending June 30, 2014
Fixed for the Fiscal Year ending June 30, 2016

105305 UTILITIES

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 2014. This facilitates tracking County-wide costs for utilities. These 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.

County of Washoe, Nevada
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 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

105305 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	-	-	-	-
Services & Supplies	75		75	
Other Expenses	2,200		2,200	
Utilities	3,486,169		3,486,169	
Departmental Expenditures Total	3,488,444	-	3,488,444	-
A-87 Adjustments:				
Miscellaneous Revenue	(945)	-	(945)	-
Less: Other Expense	(2,200)	-	(2,200)	-
A-87 Allowable Costs	3,485,299	-	3,485,299	-
Allocated Costs:				
101-1 County Manager	-	-	-	-
101-6 Comm & Engagement	-	-	-	-
101-8 Mgmt Svcs	-	-	-	-
101-9 Internal Audit	-	-	-	-
103-1 Finance Admin	-	-	-	-
103-3 Comptroller	-	-	-	-
103-5 Budget Div	4,770	-	4,770	-
103-6 Purchasing	27	-	27	-
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	-	-	-	-
161-1 Repro & Mailroom	-	-	-	-
188-0 Fund Transfers	-	-	-	-
Total A-87 Costs	3,490,096	-	3,490,096	-
Distribute General Administration	-	-	-	-
Total Costs by Function	3,490,096	-	3,490,096	-
Total Allocated Costs	\$ 3,490,096	\$ -	\$ 3,490,096	\$ -

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

105305 UTILITIES

ALLOCATION OF COSTS:

		Utilities Costs	
	FY14 Utility Costs	%	Allocated Costs
Allocated Departments:			
101-1 County Manager	25,163	0.7067%	\$ 24,665
101-6 Comm & Engagement	2,282	0.0641%	2,237
101-8 Mgmt Svcs	-	0.0000%	-
101-9 Internal Audit	-	0.0000%	-
103-1 Finance Admin	7,273	0.2042%	7,127
103-3 Comptroller	9,104	0.2557%	8,924
103-5 Budget Div	-	0.0000%	-
103-6 Purchasing	3,334	0.0936%	3,267
105-1 Comm Svcs Admin	389,773	10.9461%	382,029
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	128,577	3.6109%	126,024
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	14,173	0.3980%	13,891
113-0 Treasurer	13,697	0.3847%	13,426
161-1 Repro & Mailroom	8,562	0.2404%	8,390
188-0 Fund Transfers	-	0.0000%	-
Subtotal, Allocated Departments	601,938	16.9044%	589,980
Operating Departments			
100-0 County Commission	\$ -	0.0000%	\$ -
101-3 Grants Division - Co Mgr.	-	0.0000%	-
101-5 Emer Mgmt Administration	-	0.0000%	-
102-0 Assessor	38,869	1.0916%	38,098
104-0 Clerk	8,748	0.2457%	8,575
105-2 Comm Svcs Proj & Prog	-	0.0000%	-
105-4 Comm Svcs Planning	16,311	0.4581%	15,988
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	17,687	0.4967%	17,335
112-0 Registrar of Voters	26,881	0.7549%	26,347
116-0 Community Development	-	0.0000%	-
120-1 District Courts Admin	279,673	7.8541%	274,116
120-2 Courts Gen Jurisdiction	-	0.0000%	-
120-3 Family Court	-	0.0000%	-
120-4 Pre-Trial	-	0.0000%	-
120-5 Specialty Courts Division	-	0.0000%	-
123-0 Law Library	-	0.0000%	-
124-0 Public Defender	27,248	0.7652%	26,706
125-1 Incline Justice Court	2,317	0.0651%	2,272
125-3 Reno Justice Court	22,552	0.6333%	22,103
125-4 Sparks Justice Court	9,915	0.2784%	9,716
125-7 Wadsworth Justice Court	1,139	0.0320%	1,117
126-0 Incline Constable	-	0.0000%	-
127-0 Juvenile Services	217,375	6.1046%	213,056
128-0 Alternative Public Defender	7,854	0.2206%	7,699
129-0 Conflict Counsel	-	0.0000%	-
130-0 Library	223,716	6.2827%	219,272

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

105305 UTILITIES

ALLOCATION OF COSTS:

	Utilities Costs		
	FY14 Utility Costs	%	Allocated Costs
140-1 Parks Administration	\$ 670,922	18.8416%	\$ 657,590
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	1,029,319	28.9066%	1,008,868
153-0 Medical Examiner	32,209	0.9045%	31,568
154-0 Alternative Sentencing	-	0.0000%	-
157100 Public Guardian	7,145	0.2007%	7,005
159100 Public Administrator	9,250	0.2598%	9,067
160200 Public Works Projects	-	0.0000%	-
163100 County Engineer	-	0.0000%	-
179100 Social Services Admin	1,710	0.0480%	1,675
179120 County Child Welfare	-	0.0000%	-
179200 General Assistance	13,939	0.3915%	13,664
179250 Adult Comm Assis Center	-	0.0000%	-
179-2 Homeless Services	-	0.0000%	-
179-3 Housing	-	0.0000%	-
179-4 Indigent Services	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-
181-00 Community Support	-	0.0000%	-
182-0 Accrued Benefits	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
187-0 Fire Suppression	-	0.0000%	-
189-0 Contingency	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-
202-0 Public Health Administration	90,138	2.5314%	88,348
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	40,566	1.1392%	39,759
228-0 Child Protective Services	142,993	4.0157%	140,152
266-0 Truckee Remediation District	-	0.0000%	-
270-1 Other Restricted Admin	-	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	5,766	0.1619%	5,650
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%	-
450-0 Stormwater Impact Fee Fund	-	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, 2014
 Fixed for the Fiscal Year ending June 30, 2016

105305 UTILITIES

ALLOCATION OF COSTS:

	Utilities Costs		
	FY14 Utility Costs	%	Allocated Costs
489-0 Capital Facilities Fund	\$ -	0.0000%	\$ -
520 Golf Course	-	0.0000%	-
560 Building and Safety Fund	10,561	0.2966%	10,352
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%	-
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	4,108	0.1151%	4,018
Total Allocations to Operating Depts:	2,958,911	83.0956%	2,900,116
Total Costs Allocated	\$ 3,560,849	100.0000%	\$ 3,490,096

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2014
Fixed for the Fiscal Year ending June 30, 2016

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 2014 salaries 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 salaries.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

106-1 DISTRICT ATTORNEY

COSTS TO BE ALLOCATED
 Item of Cost

Total, all Services

			Dept Admin	DA Criminal	Chief Legal Off
Department Expenditures					
Salaries	\$ 8,055,495	\$ -	\$ 472,034	\$ 7,390,562	\$ 192,900
Salary %	100.0000%	0.0000%	5.8598%	91.7456%	2.3946%
Benefits	3,391,254	-	202,665	3,123,789	64,801
	<u>11,446,750</u>	<u>-</u>	<u>674,699</u>	<u>10,514,350</u>	<u>257,701</u>
Services & Supplies	443,402	-	25,982	406,802	10,618
Professional Svcs/Legal	61,406	-	-	61,406	-
Seminars & Meetings	6,959	-	425	6,534	-
Legal Defense	11,864	-	-	11,864	-
Safety Expense	9,794	-	-	9,794	-
Court Reporter	27,657	-	-	27,657	-
Investigation Costs	49,223	-	-	49,223	-
Sexual Assault Victim	260	-	-	260	-
Witness Fees	66,651	-	-	66,651	-
Interpreters	6,071	-	356	5,570	145
Travel	19,976	-	1,283	18,692	-
Departmental Expenditures Total	<u>12,150,012</u>	<u>-</u>	<u>702,745</u>	<u>11,178,804</u>	<u>268,464</u>
A-87 Adjustments:					
Unallowable Non-Admin Funds	(68,507)	-	-	(68,507)	-
Unallowable Professional Svcs	(61,406)	-	-	(61,406)	-
Unallowable Legal Defense	(11,864)	-	-	(11,864)	-
Unallowable Expert Witness	(66,651)	-	-	(66,651)	-
Add: Statistical Order from IT Admin	9	-	-	9	-
Unallowable Investigation Costs	(49,223)	-	-	(49,223)	-
A-87 Allowable Costs	<u>11,892,371</u>	<u>-</u>	<u>702,745</u>	<u>10,921,162</u>	<u>268,464</u>
Allocated Costs:					
101-1 County Manager	29,190	-	1,710	26,781	699
101-6 Comm & Engagement	36,869	-	2,160	33,826	883
101-8 Mgmt Svcs	55	-	3	50	2
101-9 Internal Audit	1,055	-	62	968	25
103-1 Finance Admin	-	-	-	-	-
103-3 Comptroller	30,535	-	1,789	28,015	731
103-5 Budget Div	16,607	-	16,607	-	-
103-6 Purchasing	1,071	-	63	983	25
105-1 Comm Svcs Admin	-	-	-	-	-
105-31 Facility Operations	382,117	-	382,117	-	-
105304 Facilities Pres	27,142	-	1,590	24,902	650
105305 Energy	-	-	-	-	-
106-1 DA Criminal	1,951,150	-	-	1,790,094	161,056
106700 DA Civil	452,704	-	26,528	415,336	10,840
108100 IT Admin	-	-	-	-	-
108301 Telecomm	8,060	-	472	7,395	193
108300-900 IT Software & Services	561,887	-	561,887	-	-
108500 IT Enterprise Infra	328,922	-	328,922	-	-
108800 IT Infrastructure Pres	-	-	-	-	-
109-0 Human Resources	189,902	-	189,902	-	-
113-0 Treasurer	5,169	-	303	4,742	124
161-1 Repro & Mailroom	7,680	-	450	7,046	184
188-0 Fund Transfers	806,304	-	806,304	-	-
Total A-87 Costs	<u>16,728,789</u>	<u>-</u>	<u>3,023,613</u>	<u>13,261,300</u>	<u>443,876</u>
Distribute General Administration	-	-	-	-	-
Total Costs by Function	<u>16,728,789</u>	<u>-</u>	<u>3,023,613</u>	<u>13,261,300</u>	<u>443,876</u>
Unallowable Costs	(13,705,176)	-	-	(13,261,300)	(443,876)
Total Allocated Costs	<u>\$ 3,023,613</u>	<u>\$ -</u>	<u>\$ 3,023,613</u>	<u>\$ -</u>	<u>\$ -</u>

**Reconciliation to
 SAP 106-0 General
 Funds Only**

	Total
Central Service Cost Centers:	
106-1 DA Crim & Admin	12,150,012
106-7 Civil Division	3,249,054
	<u>\$ 15,399,066</u>
Non-Central Service Cost Centers:	
106-2 Cares/SART	233,088
106-3 Family Support	1,055,350
106-5 Grants	-
106-9 Drug Forfeitures	82,911
Total	<u>\$ 16,770,416</u>

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

106-1 DISTRICT ATTORNEY

ALLOCATION OF COSTS:

	Dept Admin		
	Salary Costs	%	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%	-
103-1 Finance Admin	-	0.0000%	-
103-3 Comptroller	-	0.0000%	-
103-5 Budget Div	-	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	8,109,648	64.5304%	1,951,150
106700 DA Civil	2,328,959	18.5321%	560,339
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%	-
161-1 Repro & Mailroom	-	0.0000%	-
188-0 Fund Transfers	-	0.0000%	-
Subtotal, Allocated Departments	10,438,606	83.0625%	2,511,489
Operating Departments			
100-0 County Commission	\$ -	0.0000%	\$ -
101-3 Grants Division - Co Mgr.	-	0.0000%	-
101-5 Emer Mgmt 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	2,073,934	16.5028%	498,980
106-5 DA Grants	-	0.0000%	-
106710 DA CPS Integration	-	0.0000%	-
106-9 Drug Forfeitures	54,633	0.4347%	13,144
108-7 GIS Base Mapping	-	0.0000%	-
111-0 Recorder	-	0.0000%	-
112-0 Registrar of Voters	-	0.0000%	-
116-0 Community Development	-	0.0000%	-
120-1 District Courts Admin	-	0.0000%	-
120-2 Courts Gen Jurisdiction	-	0.0000%	-
120-3 Family Court	-	0.0000%	-
120-4 Pre-Trial	-	0.0000%	-
120-5 Specialty Courts Division	-	0.0000%	-
123-0 Law Library	-	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, 2014
 Fixed for the Fiscal Year ending June 30, 2016

106-1 DISTRICT ATTORNEY

ALLOCATION OF COSTS:

	Dept Admin		
	Salary Costs	%	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%	-
180-0 Intergovernmental	-	0.0000%	-
181-00 Community Support	-	0.0000%	-
182-0 Accrued Benefits	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
187-0 Fire Suppression	-	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%	-
266-0 Truckee Remediation District	-	0.0000%	-
270-1 Other Restricted Admin	-	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%	-
450-0 Stormwater Impact Fee Fund	-	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, 2014
 Fixed for the Fiscal Year ending June 30, 2016

106-1 DISTRICT ATTORNEY

ALLOCATION OF COSTS:

	Dept Admin			
	Salary Costs	%	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%	-	
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:	2,128,567	16.9375%	512,124	-
Total Costs Allocated	\$ 12,567,173	100.0000%	\$ 3,023,613	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2014
Fixed for the Fiscal Year ending June 30, 2016

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 2014 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 \$552,073.37 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
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

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	\$ 2,328,959	\$ -	\$ 150,778	\$ 1,263,589	\$ 914,592
Salary %	100.0000%	0.0000%	6.4741%	54.2555%	39.2704%
Benefits	840,085	-	54,725	448,079	337,281
	3,169,044	-	205,503	1,711,668	1,251,873
Services & Supplies	78,514	-	5,083	35,181	38,250
Professional Services	-	-	-	-	-
Court Reporter/Transcripts	1,089	-	71	1,018	-
Investigation	258	-	-	258	-
Interpreters	150	-	10	140	-
Equipment	-	-	-	-	-
Departmental Expenditures Total	3,249,054	-	210,667	1,748,264	1,290,123
A-87 Adjustments:					
Court Reporter/Transcripts	(1,089)	-	-	(1,089)	-
Investigation	(258)	-	-	(258)	-
Interpreters	(150)	-	-	(150)	-
Add Depreciation, Equipment	-	-	-	-	-
A-87 Allowable Costs	3,247,558	-	210,667	1,746,768	1,290,123
Allocated Costs:					
101-1 County Manager	8,383	-	543	4,548	3,292
101-6 Comm & Engagement	10,588	-	685	5,745	4,158
101-8 Mgmt Svcs	16	-	1	9	6
101-9 Internal Audit	-	-	-	-	-
103-1 Finance Admin	-	-	-	-	-
103-3 Comptroller	17,338	-	1,122	9,407	6,809
103-5 Budget Div	4,259	-	276	2,311	1,672
103-6 Purchasing	-	-	-	-	-
105-1 Comm Svcs Admin	-	-	-	-	-
105-31 Facility Operations	-	-	-	-	-
105304 Facilities Pres	-	-	-	-	-
105305 Energy	-	-	-	-	-
106-1 DA Criminal	560,339	-	36,277	304,015	220,047
106700 DA Civil	135,822	-	-	73,691	62,131
108100 IT Admin	-	-	-	-	-
108301 Telecomm	1,128	-	73	612	443
108300-900 IT Software & Services	-	-	-	-	-
108500 IT Enterprise Infra	-	-	-	-	-
108800 IT Infrastructure Pres	-	-	-	-	-
109-0 Human Resources	-	-	-	-	-
113-0 Treasurer	1,126	-	73	611	442
161-1 Repro & Mailroom	-	-	-	-	-
188-0 Fund Transfers	108,965	-	7,054	59,120	42,791
Total A-87 Costs	4,095,522	-	256,771	2,206,837	1,631,914
Distribute General Administration	-	-	-	-	-
Total Costs by Function	4,095,522	-	256,771	2,206,837	1,631,914
Unallowable Costs	-	-	-	-	-
Total Allocated Costs	\$ 4,095,522	\$ -	\$ 256,771	\$ 2,206,837	\$ 1,631,914

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

106-7 DISTRICT ATTORNEY CIVIL

ALLOCATION OF COSTS:

	Civil Div Admin			Civ Div Leg Serv			CPS Dep DA Support	DA Civil Division
	Salary Costs	%	Allocated Costs	FY 14 Atty Hours	%	Allocated Costs	Allocated Costs	Total Allocated
Allocated Departments:								
101-1 County Manager	\$ -	0.0000%	\$ -	336	1.6991%	\$ 37,496	\$ -	\$ 37,496
101-6 Comm & Engagement	-	0.0000%	-	-	0.0000%	-	-	-
101-8 Mgmt Svcs	-	0.0000%	-	-	0.0000%	-	-	-
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-	-	-
103-1 Finance Admin	-	0.0000%	-	9	0.0456%	1,006	-	1,006
103-3 Comptroller	-	0.0000%	-	-	0.0000%	-	-	-
103-5 Budget Div	-	0.0000%	-	-	0.0000%	-	-	-
103-6 Purchasing	-	0.0000%	-	11	0.0532%	1,174	-	1,174
105-1 Comm Svcs Admin	-	0.0000%	-	1,222	6.1888%	136,577	-	136,577
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%	-	4,051	20.5137%	452,704	-	452,704
106700 DA Civil	2,328,959	52.8961%	135,822	-	0.0000%	-	-	135,822
108100 IT Admin	-	0.0000%	-	92	0.4659%	10,282	-	10,282
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%	-	18	0.0886%	1,955	-	1,955
113-0 Treasurer	-	0.0000%	-	30	0.1507%	3,326	-	3,326
161-1 Repro & Mailroom	-	0.0000%	-	-	0.0000%	-	-	-
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-	-
Subtotal, Allocated Departments	2,328,959	52.8961%	135,822	5,767	29.2056%	644,520	-	780,342
Operating Departments								
100-0 County Commission	\$ -	0.0000%	\$ -	701	3.5502%	\$ 78,347	\$ -	\$ 78,347
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-	-
101-5 Emer Mgmt Administration	-	0.0000%	-	46	0.2304%	5,085	-	5,085
102-0 Assessor	-	0.0000%	-	80	0.4052%	8,942	-	8,942
104-0 Clerk	-	0.0000%	-	8	0.0405%	894	-	894
105-2 Comm Svcs Proj & Prog	-	0.0000%	-	83	0.4224%	9,322	-	9,322
105-4 Comm Svcs Planning	-	0.0000%	-	1,974	9.9973%	220,624	-	220,624
105-5 Comm Svcs Engineering	-	0.0000%	-	40	0.2026%	4,471	-	4,471
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-	-	-
106-3 Family Support Enf	2,073,934	47.1039%	120,949	-	0.0000%	-	-	120,949
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	1,631,914	1,631,914
106-9 Drug Forfeitures	-	0.0000%	-	374	1.8941%	41,800	-	41,800
108-7 GIS Base Mapping	-	0.0000%	-	36	0.1823%	4,023	-	4,023
111-0 Recorder	-	0.0000%	-	10	0.0506%	1,117	-	1,117
112-0 Registrar of Voters	-	0.0000%	-	124	0.6280%	13,859	-	13,859
116-0 Community Development	-	0.0000%	-	-	0.0000%	-	-	-
120-1 District Courts Admin	-	0.0000%	-	33	0.1684%	3,716	-	3,716
120-2 Courts Gen Jurisdiction	-	0.0000%	-	-	0.0000%	-	-	-
120-3 Family Court	-	0.0000%	-	-	0.0000%	-	-	-
120-4 Pre-Trial	-	0.0000%	-	-	0.0000%	-	-	-
120-5 Specialty Courts Division	-	0.0000%	-	-	0.0000%	-	-	-
123-0 Law Library	-	0.0000%	-	41	0.2076%	4,581	-	4,581
124-0 Public Defender	-	0.0000%	-	10	0.0506%	1,117	-	1,117
125-1 Incline Justice Court	-	0.0000%	-	-	0.0000%	-	-	-
125-3 Reno Justice Court	-	0.0000%	-	92	0.4672%	10,310	-	10,310
125-4 Sparks Justice Court	-	0.0000%	-	-	0.0000%	-	-	-
125-7 Wadsworth Justice Court	-	0.0000%	-	-	0.0000%	-	-	-
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-	-	-
127-0 Juvenile Services	-	0.0000%	-	182	0.9217%	20,340	-	20,340
128-0 Alternative Public Defender	-	0.0000%	-	-	0.0000%	-	-	-
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-	-
130-0 Library	-	0.0000%	-	76	0.3849%	8,494	-	8,494

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

106-7 DISTRICT ATTORNEY CIVIL

ALLOCATION OF COSTS:	Civil Div Admin			Civ Div Leg Serv			CPS Dep DA Support	DA Civil Division
	Salary Costs	%	Allocated Costs	FY 14 Atty Hours	%	Allocated Costs	Allocated Costs	Total Allocated
140-1 Parks Administration	\$ -	0.0000%	\$ -	569	2.8817%	\$ 63,594.00	\$ -	\$ 63,594.00
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%	-	903	4.5732%	100,923	-	100,923
153-0 Medical Examiner	-	0.0000%	-	128	0.6457%	14,250	-	14,250
154-0 Alternative Sentencing	-	0.0000%	-	9	0.0456%	1,006	-	1,006
157100 Public Guardian	-	0.0000%	-	2,222	11.2533%	248,342	-	248,342
159100 Public Administrator	-	0.0000%	-	2	0.0114%	252	-	252
179100 Social Services Admin	-	0.0000%	-	117	0.5925%	13,076	-	13,076
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%	-	-	-
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-	-	-
181-00 Community Support	-	0.0000%	-	-	0.0000%	-	-	-
182-0 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-	-
187-0 Fire Suppression	-	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%	-	665	3.3654%	74,269	-	74,269
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-	-	-
205-0 Animal Services	-	0.0000%	-	150	0.7597%	16,765	-	16,765
208-0 Enhanced 911	-	0.0000%	-	15	0.0734%	1,620	-	1,620
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%	-	20	0.1023%	2,258	-	2,258
216-0 Roads	-	0.0000%	-	-	0.0000%	-	-	-
221-0 Indigent Assistance	-	0.0000%	-	-	0.0000%	-	-	-
225-0 Senior Center	-	0.0000%	-	221	1.1193%	24,701	-	24,701
228-0 Child Protective Services	-	0.0000%	-	108	0.5482%	12,098	-	12,098
266-0 Truckee Remediation District	-	0.0000%	-	-	0.0000%	-	-	-
270-1 Other Restricted Admin	-	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 TMLPD General Fund	-	0.0000%	-	919	4.6555%	102,739	-	102,739
281-0 SFPD General Fund	-	0.0000%	-	28	0.1418%	3,129	-	3,129
301-0 Debt Service	-	0.0000%	-	-	0.0000%	-	-	-
340-0 SAD Debt Service	-	0.0000%	-	25	0.1266%	2,794	-	2,794
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%	-	-	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-	0.0000%	-	-	-
480-0 TMLPD Const	-	0.0000%	-	-	0.0000%	-	-	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
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 Fixed for the Fiscal Year ending June 30, 2016

106-7 DISTRICT ATTORNEY CIVIL

ALLOCATION OF COSTS:

	Civil Div Admin			Civ Div Leg Serv			CPS Dep DA Support	DA Civil Division
	Salary Costs	%	Allocated Costs	FY 14 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%	-	896	4.5378%	100,142	-	100,142
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	-	-
618-0 Health Benefits	-	0.0000%	-	-	0.0000%	-	-	-
619-0 Risk Management	-	0.0000%	-	30	0.1519%	3,352	-	3,352
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%	-	-	-
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%	-	3,042	15.4051%	339,965	-	339,965
Total Allocations to Operating Depts:	2,073,934	47.1039%	120,949	13,979	70.7944%	1,562,317	1,631,914	3,315,180
Total Costs Allocated	\$ 4,402,893	100.0000%	\$ 256,771	19,745	100.0000%	\$ 2,206,837	\$ 1,631,914	\$ 4,095,522

County of Washoe, Nevada
County Wide Cost Allocation Plan
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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 2014 salary cost 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
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108100 INFORMATION TECHNOLOGY ADMIN

COSTS TO BE ALLOCATED Item of Cost	Total, all Services				Reconciliation to SAP 108-0 General Funds Only	
	General Admin	Dept Admin	Maint Agreemnts\ Direct Chrg			Total
Department Expenditures						
Salaries	\$ 503,544	\$ -	\$ 503,544	\$ -	\$ -	
Salary %	100.0000%	0.0000%	100.0000%			
Benefits	198,343	-	198,343	-	-	
	701,887	-	701,887	-	-	
Services & Supplies	102,336	-	102,336	-	-	
Professional Svcs	112,681	-	112,681	-	-	
Maintenance Agreements	1,533,148	-	-	1,533,148	-	
Equipment	-	-	-	-	-	
Departmental Expenditures Total	2,450,052	-	916,904	1,533,148	-	
A-87 Adjustments:						
Unallocable Professional Svcs	-	-	-	-	-	
Reimbursements/Equip Sales	(36,204)	-	(36,204)	-	-	
Less: Travel for 108300-108900	(3,824)	-	(3,824)	-	-	
Less: Travel for 1085000	(3,182)	-	(3,182)	-	-	
Less: Training for 108500	(1,294)	-	(1,294)	-	-	
Less: Seminars for 108300-108900	(7,654)	-	(7,654)	-	-	
Less: Seminars for 108500	(4,043)	-	(4,043)	-	-	
Direct Staff Charge to Sheriff Office	-	-	(60,756)	60,756	-	
Less: Statistical Order Telecom	(182)	-	(182)	-	-	
Less: Statistical Order; DA Application	(9)	-	(9)	-	-	
Add Depreciation, Equipment	1,935,623	-	1,935,623	-	-	
A-87 Allowable Costs	4,329,263	-	2,735,380	1,593,904	-	
Allocated Costs:						
101-1 County Manager	1,813	-	1,813	-	-	
101-6 Comm & Engagement	2,290	-	2,290	-	-	
101-8 Mgmt Svcs	3	-	3	-	-	
101-9 Internal Audit	-	-	-	-	-	
103-1 Finance Admin	-	-	-	-	-	
103-3 Comptroller	5,616	-	5,616	-	-	
103-5 Budget Div	2,592	-	2,592	-	-	
103-6 Purchasing	4,866	-	4,866	-	-	
105-1 Comm Svcs Admin	-	-	-	-	-	
105-31 Facility Operations	106,904	-	106,904	-	-	
105304 Facilities Pres	22,072	-	22,072	-	-	
105305 Energy	126,024	-	126,024	-	-	
106-1 DA Criminal	-	-	-	-	-	
106700 DA Civil	10,282	-	10,282	-	-	
108100 IT Admin	775,260	-	775,260	-	-	
108301 Telecomm	3,881	-	3,881	-	-	
108300-900 IT Software & Services	910,074	-	910,074	-	-	
108500 IT Enterprise Infra	157,500	-	157,500	-	-	
108800 IT Infrastructure Pres	-	-	-	-	-	
109-0 Human Resources	91,747	-	91,747	-	-	
113-0 Treasurer	1,137	-	1,137	-	-	
161-1 Repro & Mailroom	1,866	-	1,866	-	-	
188-0 Fund Transfers	222,277	-	222,277	-	-	
Total A-87 Costs	6,775,487	-	5,181,583	1,593,904	-	
Distribute General Administration	-	-	-	-	-	
Total Costs by Function	6,775,487	-	5,181,583	1,593,904	-	
Unallowable Costs	-	-	-	-	-	
Total Allocated Costs	\$ 6,775,487	\$ -	\$ 5,181,583	\$ 1,593,904	\$ -	

Central Service Cost Centers:	Total
108100 Admin	\$ 2,450,052
108301 - Telecommunications	(58,417)
108300,400,900 -Svcs	5,468,265
108500 Enterprise Infra	1,976,882
108-8 Tech Svcs Infrastructure	735,656
	10,572,439
Non-Central Service Cost Centers:	
108-7 GIS Base Mapping	-
Total	\$ 10,572,439

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

108100 INFORMATION TECHNOLOGY ADMIN

ALLOCATION OF COSTS:

	Dept Admin		Maint Agreem/Direct	Total IT Admin
	Salary 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%	3,967	3,967
103-1 Finance Admin	-	0.0000%	-	-
103-3 Comptroller	-	0.0000%	7,000	7,000
103-5 Budget Div	-	0.0000%	-	-
103-6 Purchasing	-	0.0000%	-	-
105-1 Comm Svcs Admin	-	0.0000%	9,579	9,579
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%	775,260	775,260
108301 Telecomm	163,445	3.3489%	173,526	173,526
108300-900 IT Software & Services	3,572,978	73.2080%	3,793,333	3,797,300
108500 IT Enterprise Infra	1,061,286	21.7450%	1,126,735	1,140,815
108800 IT Infrastructure Pres	-	0.0000%	-	-
109-0 Human Resources	-	0.0000%	-	-
113-0 Treasurer	-	0.0000%	242,801	242,801
161-1 Repro & Mailroom	-	0.0000%	1,358	1,358
188-0 Fund Transfers	-	0.0000%	-	-
Subtotal, Allocated Departments	4,797,709	98.3019%	5,093,594	1,058,012
Operating Departments				
100-0 County Commission	\$ -	0.0000%	\$ 312	\$ 312
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-
101-5 Emer Mgmt Administration	-	0.0000%	-	-
102-0 Assessor	-	0.0000%	16,967	16,967
104-0 Clerk	-	0.0000%	799	799
105-2 Comm Svcs Proj & Prog	-	0.0000%	-	-
105-4 Comm Svcs Planning	-	0.0000%	3,967	3,967
105-5 Comm Svcs Engineering	-	0.0000%	3,967	3,967
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	82,878	1.6981%	87,989	87,989
111-0 Recorder	-	0.0000%	105,456	105,456
112-0 Registrar of Voters	-	0.0000%	86,287	86,287
116-0 Community Development	-	0.0000%	-	-
120-1 District Courts Admin	-	0.0000%	-	-
120-2 Courts Gen Jurisdiction	-	0.0000%	-	-
120-3 Family Court	-	0.0000%	-	-
120-4 Pre-Trial	-	0.0000%	-	-
120-5 Specialty Courts Division	-	0.0000%	-	-
123-0 Law Library	-	0.0000%	-	-
124-0 Public Defender	-	0.0000%	163	163
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, 2014
 Fixed for the Fiscal Year ending June 30, 2016

108100 INFORMATION TECHNOLOGY ADMIN

ALLOCATION OF COSTS:

	Dept Admin		Maint Agreem/Direct	Total IT Admin
Salary Costs	%	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%	-	116,123	116,123
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%	-	34,640	34,640
179250 Adult Comm Assis Center	0.0000%	-	-	-
179-2 Homeless Services	0.0000%	-	-	-
179-3 Housing	0.0000%	-	-	-
179-4 Indigent Services	0.0000%	-	-	-
180-0 Intergovernmental	0.0000%	-	-	-
181-00 Community Support	0.0000%	-	-	-
182-0 Accrued Benefits	0.0000%	-	-	-
184-0 Regional Water Planning	0.0000%	-	-	-
187-0 Fire Suppression	0.0000%	-	-	-
189-0 Contingency	0.0000%	-	-	-
199-0 Undesig Rev - Excluding Energy	0.0000%	-	-	-
202-0 Public Health Administration	0.0000%	-	57,123	57,123
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%	-	8,235	8,235
221-0 Indigent Assistance	0.0000%	-	-	-
225-0 Senior Center	0.0000%	-	5,157	5,157
228-0 Child Protective Services	0.0000%	-	-	-
266-0 Truckee Remediation District	0.0000%	-	-	-
270-1 Other Restricted Admin	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 TMLPD General Fund	0.0000%	-	3,967	3,967
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%	-	-	-
450-0 Stormwater Impact Fee Fund	0.0000%	-	-	-
480-0 TMLPD Const	0.0000%	-	-	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

108100 INFORMATION TECHNOLOGY ADMIN

ALLOCATION OF COSTS:

	Dept Admin		Maint Agreem/Direct	Total IT Admin
	Salary Costs	%	Allocated Costs	
489-0 Capital Facilities Fund	0.0000%	\$	-	-
520 Golf Course	0.0000%		-	-
560 Building and Safety Fund	0.0000%		17,858	17,858
566-0 Water Resources	0.0000%		3,967	3,967
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%		-	-
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:	82,878	1.6981%	87,989	11,902
Total Costs Allocated	\$ 4,880,587	100.0000%	\$ 5,181,583	\$ 6,775,487

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2014
Fixed for the Fiscal Year ending June 30, 2016

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 2014.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

108301 TELECOMMUNICATIONS

COSTS TO BE ALLOCATED						
Item of Cost	Total, all Services					
	General Admin		Telecomm Services		Direct Services	
Department Expenditures						
Salaries	\$ 163,445	\$ -	\$ 163,445	\$ -	\$ -	\$ -
Salary %	100.0000%	0.0000%	100.0000%			
Benefits	71,126	-	71,126	-	-	-
	234,571	-	234,571	-	-	-
Services & Supplies	(304,268)	-	(304,268)	-	-	-
Professional Svcs & Legal	11,280	-	11,280	-	-	-
Other Expenses	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Departmental Expenditures Total	(58,417)	-	(58,417)	-	-	-
A-87 Adjustments:						
Add Statistical Order: from IT Admin	182	-	182	-	-	-
Add Depreciation, Equipment	-	-	-	-	-	-
A-87 Allowable Costs	(58,235)	-	(58,235)	-	-	-
Allocated Costs:						
101-1 County Manager	588	-	588	-	-	-
101-6 Comm & Engagement	743	-	743	-	-	-
101-8 Mgmt Svcs	1	-	1	-	-	-
101-9 Internal Audit	-	-	-	-	-	-
103-1 Finance Admin	-	-	-	-	-	-
103-3 Comptroller	634	-	634	-	-	-
103-5 Budget Div	(59)	-	(59)	-	-	-
103-6 Purchasing	324	-	324	-	-	-
105-1 Comm Svcs Admin	-	-	-	-	-	-
105-31 Facility Operations	630	-	630	-	-	-
105304 Facilities Pres	-	-	-	-	-	-
105305 Energy	-	-	-	-	-	-
106-1 DA Criminal	-	-	-	-	-	-
106700 DA Civil	-	-	-	-	-	-
108100 IT Admin	173,526	-	173,526	-	-	-
108301 Telecomm	-	-	-	-	-	-
108300-900 IT Software & Services	-	-	-	-	-	-
108500 IT Enterprise Infra	-	-	-	-	-	-
108800 IT Infrastructure Pres	-	-	-	-	-	-
109-0 Human Resources	-	-	-	-	-	-
113-0 Treasurer	297	-	297	-	-	-
161-1 Repro & Mailroom	-	-	-	-	-	-
188-0 Fund Transfers	-	-	-	-	-	-
Total A-87 Costs	118,449	-	118,449	-	-	-
Distribute General Administration						
Total Costs by Function	118,449	-	118,449	-	-	-
Total Allocated Costs	\$ 118,449	\$ -	\$ 118,449	\$ -	\$ -	\$ -

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

108301 TELECOMMUNICATIONS

ALLOCATION OF COSTS:	Telecomm		Telecomm Services	
	Services	%		Allocated Costs
	Number of Lines			
Allocated Departments:				
101-1 County Manager	15	0.4201%	\$ 498	
101-6 Comm & Engagement	4	0.1120%	133	
101-8 Mgmt Svcs	13	0.3640%	431	
101-9 Internal Audit	1	0.0280%	33	
103-1 Finance Admin	-	0.0000%	-	
103-3 Comptroller	28	0.7841%	929	
103-5 Budget Div	2	0.0560%	66	
103-6 Purchasing	8	0.2240%	265	
105-1 Comm Svcs Admin	4	0.1120%	133	
105-31 Facility Operations	102	2.8563%	3,383	
105304 Facilities Pres	-	0.0000%	-	
105305 Energy	-	0.0000%	-	
106-1 DA Criminal	243	6.8048%	8,060	
106700 DA Civil	34	0.9521%	1,128	
108100 IT Admin	117	3.2764%	3,881	
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	23	0.6441%	763	
113-0 Treasurer	34	0.9521%	1,128	
161-1 Repro & Mailroom	6	0.1680%	199	
188-0 Fund Transfers	-	0.0000%	-	
Subtotal, Allocated Departments	634	17.7540%	21,030	
Operating Departments				
100-0 County Commission	8	0.2240%	\$ 265	
101-3 Grants Division - Co Mgr.	-	0.0000%	-	
101-5 Emer Mgmt Administration	78	2.1843%	2,587	
102-0 Assessor	71	1.9882%	2,355	
104-0 Clerk	23	0.6441%	763	
105-2 Comm Svcs Proj & Prog	1	0.0280%	33	
105-4 Comm Svcs Planning	30	0.8401%	995	
105-5 Comm Svcs Engineering	23	0.6441%	763	
106-2 CARES/SART	-	0.0000%	-	
106-3 Family Support Enf	61	1.7082%	2,023	
106-5 DA Grants	-	0.0000%	-	
106710 DA CPS Integration	9	0.2520%	298	
106-9 Drug Forfeitures	-	0.0000%	-	
108-7 GIS Base Mapping	-	0.0000%	-	
111-0 Recorder	35	0.9801%	1,161	
112-0 Registrar of Voters	41	1.1481%	1,360	
116-0 Community Development	-	0.0000%	-	
120-1 District Courts Admin	369	10.3332%	12,240	
120-2 Courts Gen Jurisdiction	-	0.0000%	-	
120-3 Family Court	-	0.0000%	-	
120-4 Pre-Trial	-	0.0000%	-	
120-5 Specialty Courts Division	-	0.0000%	-	
123-0 Law Library	15	0.4201%	498	
124-0 Public Defender	87	2.4363%	2,886	
125-1 Incline Justice Court	-	0.0000%	-	
125-3 Reno Justice Court	84	2.3523%	2,786	
125-4 Sparks Justice Court	60	1.6802%	1,990	
125-7 Wadsworth Justice Court	-	0.0000%	-	
126-0 Incline Constable	-	0.0000%	-	
127-0 Juvenile Services	140	3.9205%	4,644	
128-0 Alternative Public Defender	28	0.7841%	929	
129-0 Conflict Counsel	-	0.0000%	-	
130-0 Library	97	2.7163%	3,217	

County of Washoe, Nevada
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108301 TELECOMMUNICATIONS

ALLOCATION OF COSTS:	Telecomm		Telecomm Services	
	Services			
	Number of Lines	%	Allocated Costs	
140-1 Parks Administration	11	0.3080%	\$ 365	
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	638	17.8661%	21,163	
153-0 Medical Examiner	-	0.0000%	-	
154-0 Alternative Sentencing	19	0.5321%	630	
157100 Public Guardian	24	0.6721%	796	
159100 Public Administrator	16	0.4481%	531	
179100 Social Services Admin	20	0.5601%	663	
179120 County Child Welfare	-	0.0000%	-	
179200 General Assistance	9	0.2520%	298	
179250 Adult Comm Assis Center	-	0.0000%	-	
179-2 Homeless Services	-	0.0000%	-	
179-3 Housing	-	0.0000%	-	
179-4 Indigent Services	23	0.6441%	763	
180-0 Intergovernmental	-	0.0000%	-	
181-00 Community Support	-	0.0000%	-	
182-0 Accrued Benefits	-	0.0000%	-	
184-0 Regional Water Planning	-	0.0000%	-	
187-0 Fire Suppression	-	0.0000%	-	
189-0 Contingency	-	0.0000%	-	
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	
202-0 Public Health Administration	237	6.6368%	7,861	
203-0 Stabilization Fund	-	0.0000%	-	
204-0 Library Expansion	-	0.0000%	-	
205-0 Animal Services	30	0.8401%	995	
208-0 Enhanced 911	-	0.0000%	-	
209-0 Regional Safety Training Center	75	2.1003%	2,488	
210-0 Regional Communication Center	22	0.6161%	730	
211-0 Truckee River Flood Mgmt	-	0.0000%	-	
216-0 Roads	20	0.5601%	663	
221-0 Indigent Assistance	-	0.0000%	-	
225-0 Senior Center	42	1.1761%	1,393	
228-0 Child Protective Services	315	8.8211%	10,449	
266-0 Truckee Remediation District	8	0.2240%	265	
270-1 Other Restricted Admin	-	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	21	0.5881%	697	
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%	-	
450-0 Stormwater Impact Fee Fund	-	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, 2016

108301 TELECOMMUNICATIONS

ALLOCATION OF COSTS:	Telecomm		Allocated Costs
	Number of Lines	%	
489-0 Capital Facilities Fund	-	0.0000%	\$ -
520 Golf Course	-	0.0000%	-
560 Building and Safety Fund	33	0.9241%	1,095
566-0 Water Resources	89	2.4923%	2,952
568-0 So.Truckee Meadows GID	-	0.0000%	-
618-0 Health Benefits	-	0.0000%	-
619-0 Risk Management	5	0.1400%	166
669-0 Equipment Services	20	0.5601%	663
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%	-
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:	2,937	82.2460%	97,419
Total Costs Allocated	3,571	100.0000%	\$ 118,449

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Fixed for the Fiscal Year ending June 30, 2016

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 FY2014.

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 2014. 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, 108700, and 108900. 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 2014.

The Regional Services Unit of the Information Technology Department operates 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 FY2014

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

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

COSTS TO BE ALLOCATED
 Item of Cost

Item of Cost	Total, all Services						Direct Costs/Maint Agreements
	Subtotal for Allocation by User ID	108300 Regional Service	108400 Business Solutions & Intergration	108700 Cust & Enterprise Solutions	108900 SAP Service Center		
Department Expenditures							
Salaries	\$ 3,572,978	\$ 692,007	\$ 1,276,480	\$ 970,083	\$ 634,408	\$ -	
Salary %	200.0000%	19.3678%	35.7259%	27.1505%	17.7557%	0.0000%	100.0000%
Benefits	1,488,415	282,223	503,539	436,992	265,661	-	
	5,061,394	974,230	1,780,019	1,407,075	900,069	-	
Services & Supplies	406,872	273,394	10,234	31,195	92,048	-	
Consulting Serv	-	-	-	-	-	-	-
Professional Svcs	-	-	-	-	-	-	-
Payment to WCRCS	-	-	-	-	-	-	-
Direct Maintenance Agreements	-	-	-	-	-	-	-
Non-Capital Equipment	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Departmental Expenditures Total	5,468,265	1,247,625	1,790,253	1,438,271	992,117	-	
A-87 Adjustments:							
Direct Staff to Sheriff's Office	-	-	(112,811)	(226,380)	-	339,190	
Reimbursements/Subrogation Adj	(32,884)	(31,966)	(947)	30	-	-	
Add Travel Costs Paid from 108100	3,824	2,962	466	-	396	-	
Add Seminar Cost from 108100	7,654	2,064	2,795	-	2,795	-	
Add: Depreciation- Total IT	-	-	-	-	-	-	-
Less: GIS Team Match to EOC Grant	(20,000)	-	-	(20,000)	-	-	-
A-87 Allowable Costs	5,426,859	1,220,684	1,679,756	1,191,921	995,309	339,190	
Allocated Costs:							
101-1 County Manager	12,861	2,491	4,595	3,492	2,284	-	
101-6 Comm & Engagement	16,244	3,146	5,803	4,410	2,884	-	
101-8 Mgmt Svcs	24	5	9	7	4	-	
101-9 Internal Audit	-	-	-	-	-	-	-
103-1 Finance Admin	-	-	-	-	-	-	-
103-3 Comptroller	7,286	1,411	2,603	1,978	1,294	-	
103-5 Budget Div	8,249	1,598	2,947	2,240	1,465	-	
103-6 Purchasing	839	162	300	228	149	-	
105-1 Comm Svcs Admin	-	-	-	-	-	-	-
105-31 Facility Operations	17,053	3,303	6,092	4,630	3,028	-	
105304 Facilities Pres	-	-	-	-	-	-	-
105305 Energy	-	-	-	-	-	-	-
106-1 DA Criminal	-	-	-	-	-	-	-
106700 DA Civil	-	-	-	-	-	-	-
108100 IT Admin	3,797,300	735,453	1,356,622	1,030,988	674,238	-	
108301 Telecomm	-	-	-	-	-	-	-
108300-900 IT Software & Services	-	-	-	-	-	-	-
108500 IT Enterprise Infra	-	-	-	-	-	-	-
108800 IT Infrastructure Pres	-	-	-	-	-	-	-
109-0 Human Resources	-	-	-	-	-	-	-
113-0 Treasurer	791	153	283	215	140	-	
161-1 Repro & Mailroom	-	-	-	-	-	-	-
188-0 Fund Transfers	231,003	44,740	82,528	62,719	41,016	-	
Total A-87 Costs	9,518,510	2,013,146	3,141,537	2,302,826	1,721,811	339,190	
Subtotal for User ID Allocation	-	9,179,320	(2,013,146)	(3,141,537)	(2,302,826)	(1,721,811)	-
Total Costs by Function	9,518,510	9,179,320	-	-	-	339,190	
Unallowable Costs	-	-	-	-	-	-	
Total Allocated Costs	\$ 9,518,510	\$ 9,179,320	\$ -	\$ -	\$ -	\$ 339,190	

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

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

ALLOCATION OF COSTS:	IT SYSTEM SUPPORT & SERVICES 108300, 108400, 108700, 108900			Direct Costs	IT System Support
Allocated Departments:	User IDs	%	Allocated Costs	Total Allocated	
101-1 County Manager	55	1.4387%	\$ 132,072	-	\$ 132,072
101-6 Comm & Engagement	-	0.0000%	-	-	-
101-8 Mgmt Svcs	-	0.0000%	-	-	-
101-9 Internal Audit	-	0.0000%	-	-	-
103-1 Finance Admin	4	0.1046%	9,602	-	9,602
103-3 Comptroller	35	0.9155%	84,043	-	84,043
103-5 Budget Div	-	0.0000%	-	-	-
103-6 Purchasing	9	0.2354%	21,610	-	21,610
105-1 Comm Svcs Admin	149	3.8975%	357,789	-	357,789
105-31 Facility Operations	-	0.0000%	-	-	-
105304 Facilities Pres	-	0.0000%	-	-	-
105305 Energy	-	0.0000%	-	-	-
106-1 DA Criminal	234	6.1208%	561,887	-	561,887
106700 DA Civil	-	0.0000%	-	-	-
108100 IT Admin	379	9.9137%	910,074	-	910,074
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	0.7847%	72,035	-	72,035
113-0 Treasurer	44	1.1509%	105,652	-	105,652
161-1 Repro & Mailroom	-	0.0000%	-	-	-
188-0 Fund Transfers	-	0.0000%	-	-	-
Subtotal, Allocated Departments	939	24.5618%	\$ 2,254,764	-	\$ 2,254,764
Operating Departments					
100-0 County Commission	5	0.1308%	\$ 12,007	-	\$ 12,007
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	-
101-5 Emer Mgmt Administration	52	1.3602%	124,866	-	124,866
102-0 Assessor	76	1.9880%	182,498	-	182,498
104-0 Clerk	18	0.4708%	43,219	-	43,219
105-2 Comm Svcs Proj & Prog	-	0.0000%	-	-	-
105-4 Comm Svcs Planning	39	1.0201%	93,645	-	93,645
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	39	1.0201%	93,645	-	93,645
112-0 Registrar of Voters	38	0.9940%	91,249	-	91,249
116-0 Community Development	-	0.0000%	-	-	-
120-1 District Courts Admin	-	0.0000%	-	-	-
120-2 Courts Gen Jurisdiction	-	0.0000%	-	-	-
120-3 Family Court	-	0.0000%	-	-	-
120-4 Pre-Trial	-	0.0000%	-	-	-
120-5 Specialty Courts Division	-	0.0000%	-	-	-
123-0 Law Library	3	0.0785%	7,206	-	7,206
124-0 Public Defender	79	2.0664%	189,695	-	189,695
125-1 Incline Justice Court	15	0.3924%	36,022	-	36,022
125-3 Reno Justice Court	93	2.4326%	223,312	-	223,312
125-4 Sparks Justice Court	58	1.5171%	139,269	-	139,269
125-7 Wadsworth Justice Court	5	0.1308%	12,007	-	12,007
126-0 Incline Constable	-	0.0000%	-	-	-
127-0 Juvenile Services	131	3.4266%	314,561	-	314,561
128-0 Alternative Public Defender	32	0.8370%	76,836	-	76,836
129-0 Conflict Counsel	-	0.0000%	-	-	-
130-0 Library	174	4.5514%	417,817	-	417,817

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

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	88	2.3019%	\$ 211,314	\$ -	\$ 211,314
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	952	24.9021%	2,286,005	339,190	2,625,194
153-0 Medical Examiner	33	0.8632%	79,241	-	79,241
154-0 Alternative Sentencing	17	0.4447%	40,823	-	40,823
157100 Public Guardian	24	0.6278%	57,632	-	57,632
159100 Public Administrator	11	0.2877%	26,411	-	26,411
179100 Social Services Admin	280	7.3241%	672,350	-	672,350
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%	-	-	-
180-0 Intergovernmental	-	0.0000%	-	-	-
181-00 Community Support	-	0.0000%	-	-	-
182-0 Accrued Benefits	-	0.0000%	-	-	-
184-0 Regional Water Planning	-	0.0000%	(645)	-	(645)
187-0 Fire Suppression	-	0.0000%	-	-	-
189-0 Contingency	-	0.0000%	-	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	-
202-0 Public Health Administration	222	5.8070%	533,081	-	533,081
203-0 Stabilization Fund	-	0.0000%	-	-	-
204-0 Library Expansion	-	0.0000%	-	-	-
205-0 Animal Services	48	1.2556%	115,264	-	115,264
208-0 Enhanced 911	-	0.0000%	-	-	-
209-0 Regional Safety Training Center	11	0.2877%	26,411	-	26,411
210-0 Regional Communication Center	-	0.0000%	-	-	-
211-0 Truckee River Flood Mgmt	20	0.5231%	48,020	-	48,020
216-0 Roads	-	0.0000%	-	-	-
221-0 Indigent Assistance	-	0.0000%	-	-	-
225-0 Senior Center	46	1.2032%	110,453	-	110,453
228-0 Child Protective Services	-	0.0000%	-	-	-
266-0 Truckee Remediation District	-	0.0000%	-	-	-
270-1 Other Restricted Admin	-	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 TMLPD General Fund	139	3.6359%	333,774	-	333,774
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%	-	-	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-	-
480-0 TMLPD Const	-	0.0000%	-	-	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

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	28	0.7324%	67,234	-	67,234
566-0 Water Resources	103	2.6942%	247,327	-	247,327
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	-
618-0 Health Benefits	-	0.0000%	-	-	-
619-0 Risk Management	5	0.1308%	12,007	-	12,007
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%	-	-	-
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:	2,884	75.4382%	6,924,556	339,190	7,263,746
Total Costs Allocated	3,823	100.0000%	\$ 9,179,320	\$ 339,190	\$ 9,518,510

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2014
Fixed for the Fiscal Year ending June 30, 2016

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, 2014. 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 2014.

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 FY2014.

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2014
Fixed for the Fiscal Year ending June 30, 2016

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	\$ 1,061,286	\$ 574,288	\$ 324,961	\$ 162,037	\$ -
Salary %	100.0000%	54.1125%	30.6196%	15.2680%	0.0000%
Benefits	419,316	\$ 229,927	126,374	63,015	-
	1,480,602	804,215	451,335	225,052	-
Services & Supplies	474,450	256,737	145,275	72,439	-
Consulting Serv	21,830	21,830	-	-	-
Staff Assigned to Sheriff's Office	-	(165,075)	-	-	165,075
Non-Specific Maintenance Agreements	-	-	-	-	-
Direct Maintenance Agreements	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Departmental Expenditures Total	1,976,882	917,707	596,610	297,491	165,075
A-87 Adjustments:					
Less: Reimbursements	(8,024)	(8,024)	-	-	-
Add Training Costs Paid from 108100	1,294	1,294	-	-	-
Add Travel Paid from 108100	3,182	3,182	-	-	-
Add Seminar Costs from 108100	4,043	4,043	-	-	-
Add: Depreciation	5,255	5,255	-	-	-
A-87 Allowable Costs	1,982,632	923,456	596,610	297,491	165,075
Allocated Costs:					
101-1 County Manager	3,820	2,067	1,170	583	-
101-6 Comm & Engagement	4,825	2,611	1,477	737	-
101-8 Mgmt Svcs	7	4	2	1	-
101-9 Internal Audit	-	-	-	-	-
103-1 Finance Admin	-	-	-	-	-
103-3 Comptroller	3,994	2,161	1,223	610	-
103-5 Budget Div	2,664	1,442	816	407	-
103-6 Purchasing	1,953	1,057	598	298	-
105-1 Comm Svcs Admin	-	-	-	-	-
105-31 Facility Operations	-	-	-	-	-
105304 Facilities Pres	-	-	-	-	-
105305 Energy	-	-	-	-	-
106-1 DA Criminal	-	-	-	-	-
106700 DA Civil	-	-	-	-	-
108100 IT Admin	1,140,815	617,323	349,312	174,180	-
108301 Telecomm	-	-	-	-	-
108300-900 IT Software & Services	-	-	-	-	-
108500 It Enterprise Infra	-	-	-	-	-
108800 IT Infrastructure Pres	-	-	-	-	-
109-0 Human Resources	-	-	-	-	-
113-0 Treasurer	1,824	987	559	278	-
161-1 Repro & Mailroom	-	-	-	-	-
188-0 Fund Transfers	65,382	35,380	20,020	9,983	-
Total A-87 Costs	3,207,916	1,586,488	971,786	484,567	165,075
Distribute General Administration	-	-	-	-	-
Total Costs by Function	3,207,916	1,586,488	971,786	484,567	165,075
Unallowable Costs	-	-	-	-	-
Total Allocated Costs	\$ 3,207,916	\$ 1,586,488	\$ 971,786	\$ 484,567	\$ 165,075

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

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	55	1.4387%	\$ 22,825	15,000	0.5668%	\$ 5,508
101-6 Comm & Engagement	-	0.0000%	-	-	0.0000%	-
101-8 Mgmt Svcs	-	0.0000%	-	-	0.0000%	-
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-
103-1 Finance Admin	4	0.1046%	1,659	-	0.0000%	-
103-3 Comptroller	35	0.9155%	14,524	-	0.0000%	-
103-5 Budget Div	-	0.0000%	-	-	0.0000%	-
103-6 Purchasing	9	0.2354%	3,735	-	0.0000%	-
105-1 Comm Svcs Admin	149	3.8975%	61,833	-	0.0000%	-
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	234	6.1208%	97,106	344,479	13.0159%	126,487
106700 DA Civil	-	0.0000%	-	-	0.0000%	-
108100 IT Admin	379	9.9137%	157,280	-	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	0.7847%	12,449	-	0.0000%	-
113-0 Treasurer	44	1.1509%	18,259	-	0.0000%	-
161-1 Repro & Mailroom	-	0.0000%	-	-	0.0000%	-
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-
Subtotal, Allocated Departments	939	24.5618%	389,670	359,479	13.5827%	131,995
Operating Departments						
100-0 County Commission	5	0.1308%	\$ 2,075	-	0.0000%	\$ -
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-
101-5 Emer Mgmt Administration	52	1.3602%	21,579	-	0.0000%	-
102-0 Assessor	76	1.9880%	31,539	21,530	0.8135%	7,905
104-0 Clerk	18	0.4708%	7,469	63,912	2.4149%	23,468
105-2 Comm Svcs Proj & Prog	-	0.0000%	-	-	0.0000%	-
105-4 Comm Svcs Planning	39	1.0201%	16,184	-	0.0000%	-
105-5 Comm Svcs Engineering	-	0.0000%	-	-	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	39	1.0201%	16,184	-	0.0000%	-
112-0 Registrar of Voters	38	0.9940%	15,770	-	0.0000%	-
116-0 Community Development	-	0.0000%	-	-	0.0000%	-
120-1 District Courts Admin	-	0.0000%	-	80,000	3.0227%	29,374
120-2 Courts Gen Jurisdiction	-	0.0000%	-	-	0.0000%	-
120-3 Family Court	-	0.0000%	-	-	0.0000%	-
120-4 Pre-Trial	-	0.0000%	-	-	0.0000%	-
120-5 Specialty Courts Division	-	0.0000%	-	-	0.0000%	-
123-0 Law Library	3	0.0785%	1,245	-	0.0000%	-
124-0 Public Defender	79	2.0664%	32,783	950,812	35.9257%	349,121
125-1 Incline Justice Court	15	0.3924%	6,225	-	0.0000%	-
125-3 Reno Justice Court	93	2.4326%	38,593	250,038	9.4475%	91,809
125-4 Sparks Justice Court	58	1.5171%	24,069	-	0.0000%	-
125-7 Wadsworth Justice Court	5	0.1308%	2,075	-	0.0000%	-
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-
127-0 Juvenile Services	131	3.4266%	54,363	-	0.0000%	-
128-0 Alternative Public Defender	32	0.8370%	13,279	204,634	7.7319%	75,138
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-
130-0 Library	174	4.5514%	72,207	-	0.0000%	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

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	88	2.3019% \$ 36,519	-	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	952	24.9021% 395,071	34,916	1.3193%	12,821	
153-0 Medical Examiner	33	0.8632% 13,695	-	0.0000%	-	
154-0 Alternative Sentencing	17	0.4447% 7,055	-	0.0000%	-	
157100 Public Guardian	24	0.6278% 9,960	-	0.0000%	-	
159100 Public Administrator	11	0.2877% 4,564	-	0.0000%	-	
179100 Social Services Admin	280	7.3241% 116,196	-	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%	-	
180-0 Intergovernmental	-	0.0000%	-	0.0000%	-	
181-00 Community Support	-	0.0000%	-	0.0000%	-	
182-0 Accrued Benefits	-	0.0000%	-	0.0000%	-	
184-0 Regional Water Planning	-	0.0000%	-	0.0000%	-	
187-0 Fire Suppression	-	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	222	5.8070% 92,127	391,825	14.8048%	143,871	
203-0 Stabilization Fund	-	0.0000%	-	0.0000%	-	
204-0 Library Expansion	-	0.0000%	-	0.0000%	-	
205-0 Animal Services	48	1.2556% 19,920	-	0.0000%	-	
208-0 Enhanced 911	-	0.0000%	-	0.0000%	-	
209-0 Regional Safety Training Center	11	0.2877% 4,564	-	0.0000%	-	
210-0 Regional Communication Center	-	0.0000%	-	0.0000%	-	
211-0 Truckee River Flood Mgmt	20	0.5231% 8,299	-	0.0000%	-	
216-0 Roads	-	0.0000%	-	0.0000%	-	
221-0 Indigent Assistance	-	0.0000%	-	0.0000%	-	
225-0 Senior Center	46	1.2032% 19,089	161,320	6.0954%	59,234	
228-0 Child Protective Services	-	0.0000%	-	0.0000%	-	
266-0 Truckee Remediation District	-	0.0000%	-	0.0000%	-	
270-1 Other Restricted Admin	-	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 TTMFPD General Fund	139	3.6359% 57,683	-	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%	-	
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	0.0000%	-	
480-0 TTMFPD 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, 2014
 Fixed for the Fiscal Year ending June 30, 2016

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	28	0.7324%	11,619	126,938	4.7963%	
566-0 Water Resources	103	2.6942%	42,743	-	0.0000%	
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	0.0000%	
618-0 Health Benefits	-	0.0000%	-	-	0.0000%	
619-0 Risk Management	5	0.1308%	2,075	1,200	0.0453%	
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%	
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:	2,884	75.4382%	1,196,818	2,287,125	86.4173%	
Total Costs Allocated	3,823	100.0000%	\$ 1,586,488	2,646,604	100.0000%	

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

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	-	0.0000%	\$ -	8	0.0648%	\$ 157	\$ 157	-	\$ 28,490
101-6 Comm & Engagement	-	0.0000%	-	-	0.0000%	-	-	-	-
101-8 Mgmt Svcs	-	0.0000%	-	-	0.0000%	-	-	-	-
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-	-	-	-
103-1 Finance Admin	-	0.0000%	-	-	0.0000%	-	-	-	1,659
103-3 Comptroller	295	4.0572%	9,830	206	1.6688%	4,043	13,873	-	28,397
103-5 Budget Div	-	0.0000%	-	-	0.0000%	-	-	-	-
103-6 Purchasing	-	0.0000%	-	-	0.0000%	-	-	-	3,735
105-1 Comm Svcs Admin	32	0.4401%	1,067	13	0.1053%	255	1,322	-	63,155
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	1,385	19.0483%	46,151	3,015	24.4249%	59,178	105,329	-	328,922
106700 DA Civil	-	0.0000%	-	-	0.0000%	-	-	-	-
108100 IT Admin	6	0.0825%	200	1	0.0081%	20	220	-	157,500
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	23	0.3163%	767	224	1.8146%	4,397	5,163	-	5,163
109-0 Human Resources	-	0.0000%	-	-	0.0000%	-	-	-	12,449
113-0 Treasurer	58	0.7977%	1,933	32	0.2592%	628	2,561	-	20,820
161-1 Repro & Mailroom	-	0.0000%	-	-	0.0000%	-	-	-	-
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-	-	-
Subtotal, Allocated Departments	1,799	24.7421%	59,947	3,499	28.3457%	68,677	128,623	-	650,288
Operating Departments									
100-0 County Commission	-	0.0000%	\$ -	-	0.0000%	\$ -	-	\$ -	2,075
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-	-	-
101-5 Emer Mgmt Administration	-	0.0000%	-	-	0.0000%	-	165,075	-	186,654
102-0 Assessor	17	0.2338%	567	-	0.0000%	-	567	-	40,011
104-0 Clerk	7	0.0963%	234	-	0.0000%	-	234	-	31,171
105-2 Comm Svcs Proj & Prog	10	0.1375%	333	69	0.5590%	1,355	1,688	-	1,688
105-4 Comm Svcs Planning	-	0.0000%	-	-	0.0000%	-	-	-	16,184
105-5 Comm Svcs Engineering	-	0.0000%	-	-	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	24	0.3301%	800	-	0.0000%	-	800	-	16,984
112-0 Registrar of Voters	111	1.5266%	3,699	73	0.5914%	1,433	5,132	-	20,902
116-0 Community Development	-	0.0000%	-	-	0.0000%	-	-	-	-
120-1 District Courts Admin	461	6.3403%	15,362	939	7.6069%	18,431	33,792	-	63,166
120-2 Courts Gen Jurisdiction	-	0.0000%	-	-	0.0000%	-	-	-	-
120-3 Family Court	-	0.0000%	-	-	0.0000%	-	-	-	-
120-4 Pre-Trial	-	0.0000%	-	-	0.0000%	-	-	-	-
120-5 Specialty Courts Division	-	0.0000%	-	-	0.0000%	-	-	-	-
123-0 Law Library	-	0.0000%	-	-	0.0000%	-	-	-	1,245
124-0 Public Defender	461	6.3403%	15,362	598	4.8445%	11,738	27,099	-	409,003
125-1 Incline Justice Court	-	0.0000%	-	-	0.0000%	-	-	-	6,225
125-3 Reno Justice Court	745	10.2462%	24,825	2,190	17.7414%	42,985	67,810	-	198,212
125-4 Sparks Justice Court	165	2.2693%	5,498	820	6.6429%	16,095	21,593	-	45,662
125-7 Wadsworth Justice Court	-	0.0000%	-	-	0.0000%	-	-	-	2,075
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-	-	-	-
127-0 Juvenile Services	348	4.7861%	11,596	1,080	8.7492%	21,198	32,794	-	87,157
128-0 Alternative Public Defender	209	2.8744%	6,964	7	0.0567%	138	7,102	-	95,519
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-	-	-
130-0 Library	7	0.0963%	234	-	0.0000%	-	234	-	72,441

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

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%	\$ -	66	0.5347%	\$ 1,296	\$ 1,296	-	\$ 37,815
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	1,720	23.6556%	57,313	1,676	13.5774%	32,896	90,209	-	498,101
153-0 Medical Examiner	-	0.0000%	-	232	1.8795%	4,554	4,554	-	18,249
154-0 Alternative Sentencing	-	0.0000%	-	-	0.0000%	-	-	-	7,055
157100 Public Guardian	160	2.2005%	5,332	165	1.3367%	3,239	8,570	-	18,530
159100 Public Administrator	166	2.2830%	5,532	-	0.0000%	-	5,532	-	10,096
179100 Social Services Admin	608	8.3620%	20,260	-	0.0000%	-	20,260	-	136,456
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%	-	-	-	-
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-	-	-	-
181-00 Community Support	-	0.0000%	-	-	0.0000%	-	-	-	-
182-0 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-	-	-
187-0 Fire Suppression	-	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	136	1.8704%	4,532	836	6.7725%	16,409	20,940	-	256,938
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-	-	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-	-	-	-
205-0 Animal Services	-	0.0000%	-	-	0.0000%	-	-	-	19,920
208-0 Enhanced 911	-	0.0000%	-	-	0.0000%	-	-	-	-
209-0 Regional Safety Training Center	-	0.0000%	-	-	0.0000%	-	-	-	4,564
210-0 Regional Communication Center	-	0.0000%	-	-	0.0000%	-	-	-	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-	-	0.0000%	-	-	-	8,299
216-0 Roads	-	0.0000%	-	-	0.0000%	-	-	-	-
221-0 Indigent Assistance	-	0.0000%	-	-	0.0000%	-	-	-	-
225-0 Senior Center	111	1.5266%	3,699	3	0.0243%	59	3,758	-	82,081
228-0 Child Protective Services	-	0.0000%	-	-	0.0000%	-	-	-	-
266-0 Truckee Remediation District	-	0.0000%	-	-	0.0000%	-	-	-	-
270-1 Other Restricted Admin	-	0.0000%	-	-	0.0000%	-	-	-	-
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	-	0.0000%	-	11	0.0891%	216	216	-	57,899
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%	-	-	-	-
450-0 Stormwater Impact Fee Fund	-	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, 2014
 Fixed for the Fiscal Year ending June 30, 2016

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%	-	-	-	58,229
566-0 Water Resources	5	0.0688%	167	-	0.0000%	-	167	-	42,910
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	-	-	-
618-0 Health Benefits	-	0.0000%	-	-	0.0000%	-	-	-	-
619-0 Risk Management	1	0.0138%	34	80	0.6481%	1,570	1,604	-	4,119
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%	-	-	-	-
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:	5,472	75.2579%	182,337	8,845	71.6543%	173,607	355,944	165,075	2,557,628
Total Costs Allocated	7,271	100.0000%	\$ 242,283	12,344	100.0000%	\$ 242,284	\$ 484,567	\$ 165,075	\$ 3,207,916

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2014
Fixed for the Fiscal Year ending June 30, 2016

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 2014 based on the number of replaced/refreshed PCs provided to each. In FY14 IT did not purchase system/enterprise-wide file servers or firewall upgrade equipment.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

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
Department Expenditures						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salary %	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	-
Benefits	-	-	-	-	-	-
Services & Supplies	81,200	-	-	81,200.25	-	-
Professional Svcs	52,926	-	-	52,926	-	-
Parts & Supplies	-	-	-	-	-	-
Software - Non Capital	375,192	-	-	375,192	-	-
Equipment Non-Capital	147,999	-	-	147,999	-	-
Equipment - Capital	78,338	-	-	78,338	-	-
Departmental Expenditures Total	735,656	-	-	735,656	-	-
A-87 Adjustments:						
Unallowable Capital Equipment	(78,338)	-	-	(78,338)	-	-
Tele Cost from CIP funds not capitalized	-	-	-	-	-	-
A-87 Allowable Costs	657,318	-	-	657,318	-	-
Allocated Costs:						
101-1 County Manager	-	-	-	-	-	-
101-6 Comm & Engagement	-	-	-	-	-	-
101-8 Mgmt Svcs	-	-	-	-	-	-
101-9 Internal Audit	-	-	-	-	-	-
103-1 Finance Admin	-	-	-	-	-	-
103-3 Comptroller	478	-	-	478	-	-
103-5 Budget Div	1,050	-	-	1,050	-	-
103-6 Purchasing	2,280	-	-	2,280	-	-
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	5,163	-	-	5,163	-	-
108800 IT Infrastructure Pres	-	-	-	-	-	-
109-0 Human Resources	-	-	-	-	-	-
113-0 Treasurer	415	-	-	415	-	-
161-1 Repro & Mailroom	-	-	-	-	-	-
188-0 Fund Transfers	-	-	-	-	-	-
Total A-87 Costs	666,704	-	-	666,704	-	-
Distribute General Administration	-	-	-	-	-	-
Total Costs by Function	666,704	-	-	666,704	-	-
Adjustments	-	-	-	-	-	-
Total Allocated Costs	\$ 666,704	\$ -	\$ -	\$ 666,704	\$ -	\$ -

9,386

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

108-8 IT INFRASTRUCTURE

ALLOCATION OF COSTS:

			108830 PC Replacement		108830 Enterprise-wide		IT Infrastruct	
	108810 File Serv Upg	108820 Net Infra/108840 Firewall	# of PCs Replaced	Allocated Costs	End User IDs	Allocated Costs	108850 Tele Infra	Total Allocated
Allocated Departments:								
101-1 County Manager	\$ -	\$ -	31	5.4482% \$ 36,323	55	1.4387% \$ -	\$ -	\$ 36,323
101-6 Comm & Engagement	-	-	-	0.0000% -	-	0.0000% -	-	-
101-8 Mgmt Svcs	-	-	-	0.0000% -	-	0.0000% -	-	-
101-9 Internal Audit	-	-	-	0.0000% -	-	0.0000% -	-	-
103-1 Finance Admin	-	-	-	0.0000% -	4	0.1046% -	-	-
103-3 Comptroller	-	-	21	3.6907% 24,606	35	0.9155% -	-	24,606
103-5 Budget Div	-	-	-	0.0000% -	-	0.0000% -	-	-
103-6 Purchasing	-	-	-	0.0000% -	9	0.2354% -	-	-
105-1 Comm Svcs Admin	-	-	-	0.0000% -	149	3.8975% -	-	-
105-31 Facility Operations	-	-	16	2.8120% 18,748	-	0.0000% -	-	18,748
105304 Facilities Pres	-	-	-	0.0000% -	-	0.0000% -	-	-
105305 Energy	-	-	-	0.0000% -	-	0.0000% -	-	-
106-1 DA Criminal	-	-	-	0.0000% -	234	6.1208% -	-	-
106700 DA Civil	-	-	-	0.0000% -	-	0.0000% -	-	-
108100 IT Admin	-	-	-	0.0000% -	379	9.9137% -	-	-
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	-	-	22	3.8664% 25,777	30	0.7847% -	-	25,777
113-0 Treasurer	-	-	-	0.0000% -	44	1.1509% -	-	-
161-1 Repro & Mailroom	-	-	-	0.0000% -	-	0.0000% -	-	-
188-0 Fund Transfers	-	-	-	0.0000% -	-	0.0000% -	-	-
Subtotal, Allocated Departments	-	-	90	15.8173% 105,454	939	24.5618% -	-	105,454
Operating Departments								
100-0 County Commission	\$ -	\$ -	-	0.0000% \$ -	5	0.1308% \$ -	\$ -	\$ -
101-3 Grants Division - Co Mgr.	-	-	-	0.0000% -	-	0.0000% -	-	-
101-5 Emer Mgmt Administration	-	-	-	0.0000% -	52	1.3602% -	-	-
102-0 Assessor	-	-	-	0.0000% -	76	1.9880% -	-	-
104-0 Clerk	-	-	-	0.0000% -	18	0.4708% -	-	-
105-2 Comm Svcs Proj & Prog	-	-	-	0.0000% -	-	0.0000% -	-	-
105-4 Comm Svcs Planning	-	-	-	0.0000% -	39	1.0201% -	-	-
105-5 Comm Svcs Engineering	-	-	-	0.0000% -	-	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	-	-	43	7.5571% 50,383	39	1.0201% -	-	50,383
112-0 Registrar of Voters	-	-	-	0.0000% -	38	0.9940% -	-	-
116-0 Community Development	-	-	-	0.0000% -	-	0.0000% -	-	-
120-1 District Courts Admin	-	-	-	0.0000% -	-	0.0000% -	-	-
120-2 Courts Gen Jurisdiction	-	-	-	0.0000% -	-	0.0000% -	-	-
120-3 Family Court	-	-	-	0.0000% -	-	0.0000% -	-	-
120-4 Pre-Trial	-	-	-	0.0000% -	-	0.0000% -	-	-
120-5 Specialty Courts Division	-	-	-	0.0000% -	-	0.0000% -	-	-
123-0 Law Library	-	-	-	0.0000% -	3	0.0785% -	-	-
124-0 Public Defender	-	-	-	0.0000% -	79	2.0664% -	-	-
125-1 Incline Justice Court	-	-	-	0.0000% -	15	0.3924% -	-	-
125-3 Reno Justice Court	-	-	-	0.0000% -	93	2.4326% -	-	-
125-4 Sparks Justice Court	-	-	-	0.0000% -	58	1.5171% -	-	-
125-7 Wadsworth Justice Court	-	-	-	0.0000% -	5	0.1308% -	-	-
126-0 Incline Constable	-	-	-	0.0000% -	-	0.0000% -	-	-
127-0 Juvenile Services	-	-	97	17.0475% 113,658	131	3.4266% -	-	113,658
128-0 Alternative Public Defender	-	-	-	0.0000% -	32	0.8370% -	-	-
129-0 Conflict Counsel	-	-	-	0.0000% -	-	0.0000% -	-	-
130-0 Library	-	-	-	0.0000% -	174	4.5514% -	-	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

108-8 IT INFRASTRUCTURE

ALLOCATION OF COSTS:

	108810 File Serv		108820 Net		108830 PC Replacement		108830 Enterprise-wide		IT Infrastruct	
	Upg	Infra/108840 Firewall	# of PCs Replaced	Allocated Costs	End User IDs			108850 Tele Infra	Total Allocated	
140-1 Parks Administration	\$ -	\$ -	-	0.0000%	\$ -	88	2.3019%	\$ -	\$ -	
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%	-	952	24.9021%	-	-	
153-0 Medical Examiner	-	-	-	0.0000%	-	33	0.8632%	-	-	
154-0 Alternative Sentencing	-	-	-	0.0000%	-	17	0.4447%	-	-	
157100 Public Guardian	-	-	28	4.9209%	32,808	24	0.6278%	-	32,808	
159100 Public Administrator	-	-	11	1.9332%	12,889	11	0.2877%	-	12,889	
179100 Social Services Admin	-	-	-	0.0000%	-	280	7.3241%	-	-	
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%	-	-	
180-0 Intergovernmental	-	-	-	0.0000%	-	-	0.0000%	-	-	
181-00 Community Support	-	-	-	0.0000%	-	-	0.0000%	-	-	
182-0 Accrued Benefits	-	-	-	0.0000%	-	-	0.0000%	-	-	
184-0 Regional Water Planning	-	-	-	0.0000%	-	-	0.0000%	-	-	
187-0 Fire Suppression	-	-	-	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	-	-	197	34.6221%	230,827	222	5.8070%	-	230,827	
203-0 Stabilization Fund	-	-	-	0.0000%	-	-	0.0000%	-	-	
204-0 Library Expansion	-	-	-	0.0000%	-	-	0.0000%	-	-	
205-0 Animal Services	-	-	26	4.5694%	30,464	48	1.2556%	-	30,464	
208-0 Enhanced 911	-	-	-	0.0000%	-	-	0.0000%	-	-	
209-0 Regional Safety Training Center	-	-	54	9.4903%	63,272	11	0.2877%	-	63,272	
210-0 Regional Communication Center	-	-	-	0.0000%	-	-	0.0000%	-	-	
211-0 Truckee River Flood Mgmt	-	-	-	0.0000%	-	20	0.5231%	-	-	
216-0 Roads	-	-	-	0.0000%	-	-	0.0000%	-	-	
221-0 Indigent Assistance	-	-	-	0.0000%	-	-	0.0000%	-	-	
225-0 Senior Center	-	-	-	0.0000%	-	46	1.2032%	-	-	
228-0 Child Protective Services	-	-	-	0.0000%	-	-	0.0000%	-	-	
266-0 Truckee Remediation District	-	-	-	0.0000%	-	-	0.0000%	-	-	
270-1 Other Restricted Admin	-	-	-	0.0000%	-	-	0.0000%	-	-	
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 TMLPD General Fund	-	-	-	0.0000%	-	139	3.6359%	-	-	
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%	-	-	
450-0 Stormwater Impact Fee Fund	-	-	-	0.0000%	-	-	0.0000%	-	-	
480-0 TMLPD Const	-	-	-	0.0000%	-	-	0.0000%	-	-	

County of Washoe, Nevada
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108-8 IT INFRASTRUCTURE

ALLOCATION OF COSTS:

	108810 File Serv Upgr	108820 Net Infra/108840 Firewall	108830 PC Replacement		108830 Enterprise-wide		IT Infrastruct	
			# of PCs Replaced	Allocated Costs	End User IDs		108850 Tele Infra	Total Allocated
489-0 Capital Facilities Fund			-	0.0000% \$ -	-	0.0000% \$ -		\$ -
520 Golf Course			-	0.0000% -	-	0.0000% -		-
560 Building and Safety Fund			23	4.0422% 26,949	28	0.7324% -		26,949
566-0 Water Resources			-	0.0000% -	103	2.6942% -		-
568-0 So.Truckee Meadows GID			-	0.0000% -	-	0.0000% -		-
618-0 Health Benefits			-	0.0000% -	-	0.0000% -		-
619-0 Risk Management			-	0.0000% -	5	0.1308% -		-
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% -		-
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:	-	-	479	84.1827% 561,250	2,884	75.4382% -	-	561,250
Total Costs Allocated	\$ -	\$ -	569	100.0000% \$ 666,704	3,823	100.0000% \$ -	\$ -	\$ 666,704

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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 2014 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 District staff. An additional 122.0 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 FY2014.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

109-0 HUMAN RESOURCES

COSTS TO BE ALLOCATED
 Item of Cost

Total, all Services	General Admin		Human Resources		Labor Relation		Direct Costs
			109-1		109-2		
Department Expenditures							
Salaries	\$ 1,150,165	\$ -	\$ 1,150,165	\$ -	\$ -	\$ -	
Salary %	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%		
Benefits	448,138	-	448,138	-	-	-	
	<u>1,598,303</u>	<u>-</u>	<u>1,598,303</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Services & Supplies	72,974	-	72,833	-	141	-	
Professional Svcs	220,265	-	220,265	-	-	-	
Legal Defense	-	-	-	-	-	-	
Other Expense	-	-	-	-	-	-	
Equipment	-	-	-	-	-	-	
Departmental Expenditures Total	<u>1,891,542</u>	<u>-</u>	<u>1,891,401</u>	<u>-</u>	<u>141</u>	<u>-</u>	
A-87 Adjustments:							
Reduction for Reimbursement	(6,139)	-	(6,139)	-	-	-	
Less: Statistical Order for TMFPD	(31,827)	-	(31,827)	-	-	-	
Less: Statistical Order for Forensic Tech	(241)	-	(241)	-	-	-	
Less: Direct Prof Svcs - Sheriff	-	-	-	-	-	-	
Unallowable Professional Svcs	-	-	-	-	-	-	
Unallowable Special Debt Expense	-	-	-	-	-	-	
A-87 Allowable Costs	<u>1,853,335</u>	<u>-</u>	<u>1,853,195</u>	<u>-</u>	<u>141</u>	<u>-</u>	
Allocated Costs:							
101-1 County Manager	4,140	-	4,140	-	-	-	
101-6 Comm & Engagement	5,229	-	5,229	-	-	-	
101-8 Mgmt Svcs	8	-	8	-	-	-	
101-9 Internal Audit	-	-	-	-	-	-	
103-1 Finance Admin	-	-	-	-	-	-	
103-3 Comptroller	5,178	-	5,178	-	-	-	
103-5 Budget Div	2,677	-	2,677	-	-	-	
103-6 Purchasing	1,166	-	1,166	-	-	-	
105-1 Comm Svcs Admin	-	-	-	-	-	-	
105-31 Facility Operations	515,624	-	515,624	-	-	-	
105304 Facilities Pres	753	-	753	-	-	-	
105305 Energy	13,891	-	13,891	-	-	-	
106-1 DA Criminal	-	-	-	-	-	-	
106700 DA Civil	1,955	-	1,955	-	-	-	
108100 IT Admin	-	-	-	-	-	-	
108301 Telecomm	763	-	763	-	-	-	
108300-900 IT Software & Services	72,035	-	72,035	-	-	-	
108500 IT Enterprise Infra	12,449	-	12,449	-	-	-	
108800 IT Infrastructure Pres	25,777	-	25,777	-	-	-	
109-0 Human Resources	-	-	-	-	-	-	
113-0 Treasurer	1,091	-	1,091	-	-	-	
161-1 Repro & Mailroom	11,478	-	11,478	-	-	-	
188-0 Fund Transfers	100,239	-	100,239	-	-	-	
Total A-87 Costs	<u>2,627,788</u>	<u>-</u>	<u>2,627,648</u>	<u>-</u>	<u>141</u>	<u>-</u>	
Distribute Labor Relation to HR	-	-	141	-	(141)	-	
Total Costs by Function	<u>2,627,788</u>	<u>-</u>	<u>2,627,788</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Allocated Costs	<u>\$ 2,627,788</u>	<u>\$ -</u>	<u>\$ 2,627,788</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Reconciliation to		
SAP 109-0 General		
Funds Only		
Central Service Cost Centers:	Total	
Human Resources	\$ 1,891,542	
Subtotal	\$ 1,891,542	
Non Central Service Cost Centers:	-	
Total	<u>1,891,542</u>	

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

109-0 HUMAN RESOURCES

ALLOCATION OF COSTS:

Human Resources			
	FTEs	%	Allocated Costs
Allocated Departments:			
101-1 County Manager	16.00	0.7094%	\$ 18,642
101-6 Comm & Engagement	0.00	0.0000%	-
101-8 Mgmt Svcs	0.00	0.0000%	-
101-9 Internal Audit	0.00	0.0000%	-
103-1 Finance Admin	32.00	1.4187%	37,280
103-3 Comptroller	0.00	0.0000%	-
103-5 Budget Div	0.00	0.0000%	-
103-6 Purchasing	0.00	0.0000%	-
105-1 Comm Svcs Admin	69.79	3.0942%	81,309
105-31 Facility Operations	0.00	0.0000%	-
105304 Facilities Pres	0.00	0.0000%	-
105305 Energy	0.00	0.0000%	-
106-1 DA Criminal	163.00	7.2267%	189,902
106700 DA Civil	0.00	0.0000%	-
108100 IT Admin	78.75	3.4914%	91,747
108301 Telecomm	0.00	0.0000%	-
108300-900 IT Software & Services	0.00	0.0000%	-
108500 IT Enterprise Infra	0.00	0.0000%	-
108800 IT Infrastructure Pres	0.00	0.0000%	-
109-0 Human Resources	0.00	0.0000%	-
113-0 Treasurer	19.00	0.8424%	22,136
161-1 Repro & Mailroom	5.00	0.2217%	5,826
188-0 Fund Transfers	0.00	0.0000%	-
Subtotal, Allocated Departments	383.54	17.0045%	446,842
Operating Departments			
100-0 County Commission	5.00	0.2217%	\$ 5,826
101-3 Grants Division - Co Mgr.	0.00	0.0000%	-
101-5 Emer Mgmt Administration	2.00	0.0887%	2,331
102-0 Assessor	59.00	2.6158%	68,738
104-0 Clerk	13.00	0.5764%	15,147
105-2 Comm Svcs Proj & Prog	0.00	0.0000%	-
105-4 Comm Svcs Planning	0.00	0.0000%	-
105-5 Comm Svcs Engineering	0.00	0.0000%	-
106-2 CARES/SART	0.00	0.0000%	-
106-3 Family Support Enf	0.00	0.0000%	-
106-5 DA Grants	0.00	0.0000%	-
106710 DA CPS Integration	0.00	0.0000%	-
106-9 Drug Forfeitures	0.00	0.0000%	-
108-7 GIS Base Mapping	0.00	0.0000%	-
111-0 Recorder	22.00	0.9754%	25,631
112-0 Registrar of Voters	6.00	0.2660%	6,990
116-0 Community Development	0.00	0.0000%	-
120-1 District Courts Admin	0.00	0.0000%	-
120-2 Courts Gen Jurisdiction	0.00	0.0000%	-
120-3 Family Court	0.00	0.0000%	-
120-4 Pre-Trial	0.00	0.0000%	-
120-5 Specialty Courts Division	0.00	0.0000%	-
123-0 Law Library	0.00	0.0000%	-
124-0 Public Defender	54.00	2.3941%	62,912
125-1 Incline Justice Court	1.90	0.0842%	2,213
125-3 Reno Justice Court	25.40	1.1261%	29,592
125-4 Sparks Justice Court	11.71	0.5189%	13,636
125-7 Wadsworth Justice Court	1.00	0.0443%	1,164
126-0 Incline Constable	0.50	0.0222%	583
127-0 Juvenile Services	112.60	4.9922%	131,184
128-0 Alternative Public Defender	14.00	0.6207%	16,311
129-0 Conflict Counsel	0.00	0.0000%	-
130-0 Library	94.67	4.1972%	110,294

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

109-0 HUMAN RESOURCES

ALLOCATION OF COSTS:

Human Resources

	FTEs	%	Allocated Costs
140-1 Parks Administration	35.96	1.5943%	\$ 41,895
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	702.00	31.1236%	817,859
153-0 Medical Examiner	14.00	0.6207%	16,311
154-0 Alternative Sentencing	5.00	0.2217%	5,826
157100 Public Guardian	15.48	0.6863%	18,035
159100 Public Administrator	10.00	0.4434%	11,652
160200 Public Works Projects	0.00	0.0000%	-
163100 County Engineer	0.00	0.0000%	-
179100 Social Services Admin	41.28	1.8302%	48,094
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%	-
180-0 Intergovernmental	0.00	0.0000%	-
181-00 Community Support	0.00	0.0000%	-
182-0 Accrued Benefits	0.00	0.0000%	-
184-0 Regional Water Planning	0.00	0.0000%	-
187-0 Fire Suppression	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	143.43	6.3591%	167,104
203-0 Stabilization Fund	0.00	0.0000%	-
204-0 Library Expansion	15.91	0.7054%	18,536
205-0 Animal Services	35.00	1.5517%	40,775
208-0 Enhanced 911	0.00	0.0000%	-
209-0 Regional Safety Training Center	4.75	0.2106%	5,534
210-0 Regional Communication Center	4.25	0.1884%	4,951
211-0 Truckee River Flood Mgmt	14.00	0.6207%	16,311
216-0 Roads	57.12	2.5324%	66,546
221-0 Indigent Assistance	0.00	0.0000%	-
225-0 Senior Center	22.40	0.9931%	26,097
228-0 Child Protective Services	214.29	9.5007%	249,658
266-0 Truckee Remediation District	7.19	0.3188%	8,377
270-1 Other Restricted Admin	0.00	0.0000%	-
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	1.00	0.0443%	1,164
270-7 Other Rest Funds-Admin Assess	0.00	0.0000%	-
280-0 TMLPD General Fund	0.00	0.0000%	-
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 Regional Permits Capital	0.00	0.0000%	-
450-0 Stormwater Impact Fee Fund	0.00	0.0000%	-
480-0 TMLPD Const	0.00	0.0000%	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

109-0 HUMAN RESOURCES

ALLOCATION OF COSTS:

<u>Human Resources</u>					
	FTEs	%	Allocated Costs		
489-0 Capital Facilities Fund	0.00	0.0000%	\$ -		
520 Golf Course	4.10	0.1818%	4,777		
560 Building and Safety Fund	12.29	0.5449%	14,319		
566-0 Water Resources	65.33	2.8964%	76,111		
568-0 So.Truckee Meadows GID	0.00	0.0000%	-		
618-0 Health Benefits	3.25	0.1441%	3,787		
619-0 Risk Management	0.00	0.0000%	-		
669-0 Equipment Services	21.18	0.9390%	24,675		
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 Grid 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%	-		
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:	<u>1,871.99</u>	<u>82.9955%</u>	<u>2,180,946</u>	-	-
Total Costs Allocated	2255.53	100.0000%	\$ 2,627,788	-	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2014
Fixed for the Fiscal Year ending June 30, 2016

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.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

113-0 TREASURER

COSTS TO BE ALLOCATED
 Item of Cost

Total, all Services

	General Admin		Banking Services		Other Services		Direct Charge	
Department Expenditures								
Salaries	\$ 1,091,010	\$ -	\$ 64,025	\$ 991,089	\$ 35,897			
Salary %	100.0000%	0.0000%	5.8684%	90.8414%	3.2902%			
Benefits	486,115	-	28,981	440,243	16,891			
	1,577,125	-	93,006	1,431,332	52,788			
Services & Supplies	247,939	-	14,550	225,231	8,158			
Professional Svcs	20,690	-	-	20,690	-			
Banking Charges	171,846	-	171,846	-	-			
Equipment	-	-	-	-	-			
Misc	-	-	-	-	-			
Departmental Expenditures Total	2,017,600	-	279,402	1,677,253	60,946			
A-87 Adjustments:								
NSF and Other Fees	(10,516)	-	-	(10,516)	-			
Add: Depreciation	221,781	-	13,015	208,766	-			
Less: Other Gov't Fees	(136,610)	-	-	(136,610)	-			
A-87 Allowable Costs	2,092,255	-	292,417	1,738,893	60,946			
Allocated Costs:								
101-1 County Manager	3,927	-	230	3,568	129			
101-6 Comm & Engagement	4,960	-	291	4,506	163			
101-8 Mgmt Svcs	7	-	-	7	-			
101-9 Internal Audit	987	-	58	897	32			
103-1 Finance Admin	-	-	-	-	-			
103-3 Comptroller	3,842	-	225	3,491	126			
103-5 Budget Div	2,880	-	169	2,616	95			
103-6 Purchasing	2,006	-	118	1,822	66			
105-1 Comm Svcs Admin	-	-	-	-	-			
105-31 Facility Operations	59,882	-	3,514	54,398	1,970			
105304 Facilities Pres	11,766	-	690	10,689	387			
105305 Energy	13,426	-	788	12,196	442			
106-1 DA Criminal	-	-	-	-	-			
106700 DA Civil	3,326	-	195	3,022	109			
108100 IT Admin	242,801	-	14,249	220,563	7,989			
108301 Telecomm	1,128	-	66	1,025	37			
108300-900 IT Software & Services	105,652	-	6,200	95,976	3,476			
108500 IT Enterprise Infra	20,820	-	1,222	18,913	685			
108800 IT Infrastructure Pres	-	-	-	-	-			
109-0 Human Resources	22,136	-	1,299	20,109	728			
113-0 Treasurer	1,359	-	80	1,234	45			
161-1 Repro & Mailroom	22,876	-	1,342	20,781	753			
188-0 Fund Transfers	148,184	-	8,696	134,612	4,876			
Total A-87 Costs	2,764,221	-	331,848	2,349,319	83,054			
Distribute General Administration								
Total Costs by Function	2,764,221	-	331,848	2,349,319	83,054			
Unallowable Costs	(2,349,319)	-	-	(2,349,319)	-			
Total Allocated Costs	\$ 414,902	\$ -	\$ 331,848	\$ -	\$ 83,054			

**Reconciliation to
 SAP 113-0 General
 Funds Only**

Central Service Cost Centers:	Total
Treasurer's Office	\$ 2,017,600
	-
Subtotal	\$ 2,017,600
Non Central Service Cost Centers:	-
	-
Total	2,017,600

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

113-0 TREASURER

ALLOCATION OF COSTS:	Banking Services		Direct Charge	Total Allocated
	FY 14 Accts Pay Trans	%	Allocated Costs	
Allocated Departments:				
101-1 County Manager	138	0.1200%	\$ 398	\$ 398
101-6 Comm & Engagement	175	0.1522%	505	505
101-8 Mgmt Svcs	198	0.1722%	571	571
101-9 Internal Audit	15	0.0130%	43	43
103-1 Finance Admin	37	0.0322%	107	107
103-3 Comptroller	359	0.3122%	1,036	1,036
103-5 Budget Div	54	0.0470%	156	156
103-6 Purchasing	38	0.0330%	110	110
105-1 Comm Svcs Admin	137	0.1191%	395	395
105-31 Facility Operations	7,303	6.3512%	21,076	21,076
105304 Facilities Pres	-	0.0000%	-	-
105305 Energy	-	0.0000%	-	-
106-1 DA Criminal	1,791	1.5576%	5,169	5,169
106700 DA Civil	390	0.3392%	1,126	1,126
108100 IT Admin	394	0.3426%	1,137	1,137
108301 Telecomm	103	0.0896%	297	297
108300-900 IT Software & Services	274	0.2383%	791	791
108500 IT Enterprise Infra	632	0.5496%	1,824	1,824
108800 IT Infrastructure Pres	144	0.1252%	415	415
109-0 Human Resources	378	0.3287%	1,091	1,091
113-0 Treasurer	471	0.4096%	1,359	1,359
161-1 Repro & Mailroom	468	0.4070%	1,351	1,351
188-0 Fund Transfers	-	0.0000%	-	-
Subtotal, Allocated Departments	13,499	11.7395%	38,957	38,957
Operating Departments				
100-0 County Commission	56	0.0487%	\$ 162	\$ 162
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-
101-5 Emer Mgmt Administration	464	0.4035%	1,339	1,339
102-0 Assessor	287	0.2496%	828	828
104-0 Clerk	289	0.2513%	834	834
105-2 Comm Svcs Proj & Prog	18	0.0157%	52	52
105-4 Comm Svcs Planning	386	0.3357%	1,114	1,114
105-5 Comm Svcs Engineering	230	0.2000%	664	664
106-2 CARES/SART	647	0.5627%	1,867	1,867
106-3 Family Support Enf	411	0.3574%	1,186	1,186
106-5 DA Grants	96	0.0835%	277	277
106710 DA CPS Integration	-	0.0000%	-	-
106-9 Drug Forfeitures	124	0.1078%	358	358
108-7 GIS Base Mapping	2	0.0017%	6	6
111-0 Recorder	400	0.3479%	1,154	1,154
112-0 Registrar of Voters	785	0.6827%	2,266	2,266
116-0 Community Development	-	0.0000%	-	-
120-1 District Courts Admin	372	0.3235%	1,074	1,074
120-2 Courts Gen Jurisdiction	2,571	2.2359%	7,420	7,420
120-3 Family Court	1,124	0.9775%	3,244	3,244
120-4 Pre-Trial	109	0.0948%	315	315
120-5 Specialty Courts Division	257	0.2235%	742	742
123-0 Law Library	283	0.2461%	817	817
124-0 Public Defender	819	0.7123%	2,364	2,364
125-1 Incline Justice Court	133	0.1157%	384	384
125-3 Reno Justice Court	837	0.7279%	2,416	2,416
125-4 Sparks Justice Court	384	0.3340%	1,108	1,108
125-7 Wadsworth Justice Court	79	0.0687%	228	228
126-0 Incline Constable	111	0.0965%	320	320
127-0 Juvenile Services	3,634	3.1604%	10,488	10,488
128-0 Alternative Public Defender	401	0.3487%	1,157	1,157
129-0 Conflict Counsel	1,833	1.5941%	5,290	5,290
130-0 Library	1,388	1.2071%	4,006	4,006

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

113-0 TREASURER

ALLOCATION OF COSTS:

Banking Services

	FY 14 Accts Pay		Allocated Costs	Direct Charge	Total Allocated
	Trans	%			
140-1 Parks Administration	3,533	3.0725%	\$ 10,196	\$ -	\$ 10,196
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	10,229	8.8956%	29,517	-	29,517
153-0 Medical Examiner	647	0.5627%	1,867	-	1,867
154-0 Alternative Sentencing	206	0.1792%	595	-	595
157100 Public Guardian	211	0.1835%	609	-	609
159100 Public Administrator	156	0.1357%	450	-	450
179100 Social Services Admin	158	0.1374%	456	-	456
179120 County Child Welfare	-	0.0000%	-	-	-
179200 General Assistance	186	0.1618%	537	-	537
179250 Adult Comm Assis Center	47	0.0409%	136	-	136
179-2 Homeless Services	59	0.0513%	170	-	170
179-3 Housing	42	0.0365%	121	-	121
179-4 Indigent Services	1,450	1.2610%	4,185	-	4,185
180-0 Intergovernmental	25	0.0217%	72	-	72
181-00 Community Support	54	0.0470%	156	-	156
182-0 Accrued Benefits	-	0.0000%	-	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	-
187-0 Fire Suppression	261	0.2270%	753	-	753
189-0 Contingency	-	0.0000%	-	-	-
199-0 Undesig Rev - Excluding Energy	567	0.4931%	1,636	-	1,636
202-0 Public Health Administration	4,747	4.1283%	13,700	-	13,700
203-0 Stabilization Fund	-	0.0000%	-	-	-
204-0 Library Expansion	1,253	1.0897%	3,616	-	3,616
205-0 Animal Services	1,353	1.1767%	3,905	-	3,905
208-0 Enhanced 911	207	0.1800%	597	-	597
209-0 Regional Safety Training Center	349	0.3035%	1,007	-	1,007
210-0 Regional Communication Center	856	0.7444%	2,470	-	2,470
211-0 Truckee River Flood Mgmt	116	0.1009%	335	-	335
216-0 Roads	1,796	1.5619%	5,183	-	5,183
221-0 Indigent Assistance	6	0.0052%	17	-	17
225-0 Senior Center	1,368	1.1897%	3,948	-	3,948
228-0 Child Protective Services	31,441	27.3431%	90,738	-	90,738
266-0 Truckee Remediation District	565	0.4914%	1,631	-	1,631
270-1 Other Restricted Funds	-	0.0000%	-	-	-
270-2 Other Restricted Funds-Baseball	2	0.0017%	6	-	6
270-3 Other Restricted Funds-Coop Ext	11	0.0096%	32	-	32
270-6 Other Restricted Funds - May	761	0.6618%	2,196	-	2,196
270-7 Other Rest Funds-Admin Assess	368	0.3200%	1,062	-	1,062
280-0 TMLPD General Fund	-	0.0000%	-	-	-
281-0 SFPD General Fund	-	0.0000%	-	-	-
301-0 Debt Service	17	0.0148%	49	-	49
340-0 SAD Debt Service	111	0.0965%	320	-	320
402-0 Public Works Construction Fund	1,398	1.2158%	4,035	-	4,035
404-0 Parks Construction Fund	703	0.6114%	2,029	-	2,029
430-0 Regional Permits Capital	3	0.0026%	9	-	9
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-	-
480-0 TMLPD Const	-	0.0000%	-	-	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

113-0 TREASURER

ALLOCATION OF COSTS:

Banking Services

FY 14 Accts Pay	Banking Services			
	Trans	%	Allocated Costs	Total Allocated
489-0 Capital Facilities Fund	138	0.1200%	\$ 398	\$ 398
520 Golf Course	768	0.6679%	2,216	2,216
560 Building and Safety Fund	247	0.2148%	713	713
566-0 Water Resources	5,852	5.0893%	16,889	83,054
568-0 So.Truckee Meadows GID	-	0.0000%	-	-
618-0 Health Benefits	2,401	2.0881%	6,929	6,929
619-0 Risk Management	562	0.4888%	1,622	1,622
669-0 Equipment Services	7,728	6.7208%	22,303	22,303
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%	-	-
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:	101,488	88.2605%	292,891	83,054
Total Costs Allocated	114,987	100.0000%	\$ 331,848	\$ 414,902

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2014
Fixed for the Fiscal Year ending June 30, 2016

161-1 REPROGRAPHICS AND MAILROOM

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

Reprographics costs from Cost Center 162600 and Mail Room costs are identified under the Community Services Department in FY2014. The Division provides copying, reprographic services for all Departments of the County. Costs are distributed based upon actual use statistics for FY2014. 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 FY2014

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

161-1 REPROGRAPHICS AND MAILROOM

COSTS TO BE ALLOCATED Item of Cost	Total, all Services							
	162600 Reprographics	162400 Mailroom	161100 Services	General	199010	Postage	199020	Printing
Department Expenditures								
Salaries	\$ 256,189	\$ 221,372	\$ 34,816	\$ -	\$ -	\$ -	\$ -	\$ -
Salary %	100.0000%	86.4099%	13.5901%	0.0000%				
Benefits	119,798	101,716	18,082	-	-	-	-	-
	375,986	323,088	52,898	-	-	-	-	-
Services & Supplies	177,450	136,281	41,109	60	-	-	-	-
Office Supplies Cr. For Printing	-	-	-	-	-	-	-	-
Postage	398	-	-	-	-	398	-	-
Other Services-Courier Express	5,052	-	-	-	-	5,052	-	-
Equipment	-	-	-	-	-	-	-	-
Departmental Expenditures Total	558,887	459,369	94,007	60	5,451	-	-	-
A-87 Adjustments:								
Revenue for reimbursements	(96,157)	(29,158)	-	-	-	-	(66,998)	
Add Depreciation, Equipment	-	-	-	-	-	-	-	
A-87 Allowable Costs	462,731	430,211	94,007	60	5,451	-	(66,998)	
Allocated Costs:								
101-1 County Manager	922	797	125	-	-	-	-	-
101-6 Comm & Engagement	1,165	1,007	158	-	-	-	-	-
101-8 Mgmt Svcs	2	2	-	-	-	-	-	-
101-9 Internal Audit	-	-	-	-	-	-	-	-
103-1 Finance Admin	-	-	-	-	-	-	-	-
103-3 Comptroller	3,551	3,068	483	-	-	-	-	-
103-5 Budget Div	841	727	114	-	-	-	-	-
103-6 Purchasing	384	332	52	-	-	-	-	-
105-1 Comm Svcs Admin	37,475	32,382	5,093	-	-	-	-	-
105-31 Facility Operations	28,777	24,866	3,911	-	-	-	-	-
105304 Facilities Pres	593	512	81	-	-	-	-	-
105305 Energy	8,390	7,250	1,140	-	-	-	-	-
106-1 DA Criminal	-	-	-	-	-	-	-	-
106700 DA Civil	-	-	-	-	-	-	-	-
108100 IT Admin	1,358	1,173	185	-	-	-	-	-
108301 Telecomm	199	172	27	-	-	-	-	-
108300-900 IT Software & Services	-	-	-	-	-	-	-	-
108500 IT Enterprise Infra	-	-	-	-	-	-	-	-
108800 IT Infrastructure Pres	-	-	-	-	-	-	-	-
109-0 Human Resources	5,826	5,034	792	-	-	-	-	-
113-0 Treasurer	1,351	1,167	184	-	-	-	-	-
161-1 Repro & Mailroom	-	-	-	-	-	-	-	-
188-0 Fund Transfers	4,363	3,770	593	-	-	-	-	-
Total A-87 Costs	557,928	512,470	106,945	60	5,451	-	(66,998)	
Redistribute Common Costs	-	(66,938)	5,451	(60)	(5,451)	-	66,998	
Total Costs by Function	557,928	445,532	112,396	-	-	-	-	
Unallowable	-	-	-	-	-	-	-	
Total Allocated Costs	\$ 557,928	\$ 445,532	\$ 112,396	\$ -	\$ -	\$ -	\$ -	

County of Washoe, Nevada
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 Fixed for the Fiscal Year ending June 30, 2016

161-1 REPROGRAPHICS AND MAILROOM

ALLOCATION OF COSTS:

	Reprographics			Mailroom			Total Allocated
	Labor Charges	%	Allocated Costs	Labor Charges	%	Allocated Costs	
Allocated Departments:							
101-1 County Manager	\$ 253	0.1658%	\$ 739	\$ 520	0.1063%	\$ 119	\$ 858
101-6 Comm & Engagement	8,277	5.4164%	24,132	3,098	0.6332%	712	24,844
101-8 Mgmt Svcs	211	0.1379%	614	-	0.0000%	-	614
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-	-
103-1 Finance Admin	17	0.0110%	49	5	0.0011%	1	50
103-3 Comptroller	2,555	1.6718%	7,448	11,428	2.3359%	2,625	10,073
103-5 Budget Div	-	0.0000%	-	-	0.0000%	-	-
103-6 Purchasing	6	0.0041%	18	341	0.0696%	78	96
105-1 Comm Svcs Admin	1,650	1.0795%	4,810	415	0.0848%	95	4,905
105-31 Facility Operations	74	0.0485%	216	-	0.0000%	-	216
105304 Facilities Pres	-	0.0000%	-	31	0.0063%	7	7
105305 Energy	-	0.0000%	-	-	0.0000%	-	-
106-1 DA Criminal	1,592	1.0417%	4,641	13,229	2.7039%	3,039	7,680
106700 DA Civil	-	0.0000%	-	-	0.0000%	-	-
108100 IT Admin	536	0.3510%	1,564	1,317	0.2691%	302	1,866
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	3,882	2.5405%	11,319	694	0.1418%	159	11,478
113-0 Treasurer	4,498	2.9432%	13,113	42,497	8.6864%	9,763	22,876
161-1 Repro & Mailroom	-	0.0000%	-	-	0.0000%	-	-
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-
Subtotal, Allocated Departments	23,550	15.4114%	68,663	73,574	15.0384%	16,900	85,563
Operating Departments							
100-0 County Commission	\$ 184	0.1202%	\$ 536	\$ 605	0.1237%	\$ 139	\$ 675
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-
101-5 Emer Mgmt Administration	351	0.2300%	1,025	129	0.0264%	30	1,055
102-0 Assessor	13,626	8.9170%	39,728	100,615	20.5657%	23,115	62,843
104-0 Clerk	1,416	0.9263%	4,127	4,565	0.9331%	1,049	5,176
105-2 Comm Svcs Proj & Prog	-	0.0000%	-	-	0.0000%	-	-
105-4 Comm Svcs Planning	1,726	1.1296%	5,033	13,804	2.8214%	3,171	8,204
105-5 Comm Svcs Engineering	-	0.0000%	-	-	0.0000%	-	-
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-	-
106-3 Family Support Enf	2,223	1.4546%	6,481	35,384	7.2324%	8,129	14,610
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	1,863	1.2189%	5,431	12,555	2.5662%	2,884	8,315
112-0 Registrar of Voters	20,007	13.0925%	58,331	11,563	2.3635%	2,656	60,987
116-0 Community Development	-	0.0000%	-	-	0.0000%	-	-
120-1 District Courts Admin	3,524	2.3062%	10,275	33,110	6.7676%	7,607	17,882
120-2 Courts Gen Jurisdiction	-	0.0000%	-	-	0.0000%	-	-
120-3 Family Court	-	0.0000%	-	-	0.0000%	-	-
120-4 Pre-Trial	-	0.0000%	-	-	0.0000%	-	-
120-5 Specialty Courts Division	-	0.0000%	-	-	0.0000%	-	-
123-0 Law Library	-	0.0000%	-	-	0.0000%	-	-
124-0 Public Defender	1,618	1.0588%	4,717	4,363	0.8918%	1,002	5,719
125-1 Incline Justice Court	6	0.0037%	16	-	0.0000%	-	16
125-3 Reno Justice Court	581	0.3804%	1,695	9,391	1.9194%	2,157	3,852
125-4 Sparks Justice Court	351	0.2297%	1,023	177	0.0361%	41	1,064
125-7 Wadsworth Justice Court	-	0.0000%	-	-	0.0000%	-	-
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-	-
127-0 Juvenile Services	1,336	0.8743%	3,895	5,823	1.1903%	1,338	5,233
128-0 Alternative Public Defender	385	0.2521%	1,123	1,383	0.2826%	318	1,441
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-
130-0 Library	661	0.4323%	1,926	5,377	1.0991%	1,235	3,161

County of Washoe, Nevada
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 Fixed for the Fiscal Year ending June 30, 2016

161-1 REPROGRAPHICS AND MAILROOM

ALLOCATION OF COSTS:

	Reprographics			Mailroom			Total Allocated
	Labor Charges	%	Allocated Costs	Labor Charges	%	Allocated Costs	
140-1 Parks Administration	\$ 9,266	6.0639%	\$ 27,017	\$ 1,955	0.3996%	\$ 449	\$ 27,466
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	23,241	15.2088%	67,760	22,888	4.6782%	5,261	73,021
153-0 Medical Examiner	261	0.1707%	761	1,855	0.3792%	426	1,187
154-0 Alternative Sentencing	34	0.0222%	99	11	0.0022%	2	101
157100 Public Guardian	196	0.1280%	570	3,066	0.6268%	704	1,274
159100 Public Administrator	213	0.1395%	622	4,916	1.0049%	1,129	1,751
160200 Public Works Projects	-	0.0000%	-	-	0.0000%	-	-
163100 County Engineer	-	0.0000%	-	-	0.0000%	-	-
179100 Social Services Admin	9,554	6.2519%	27,854	69,941	14.2959%	16,068	43,922
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%	-	2,610	0.5335%	600	600
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-	-
181-00 Community Support	-	0.0000%	-	-	0.0000%	-	-
182-0 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-
187-0 Fire Suppression	-	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	14,288	9.3503%	41,659	18,396	3.7601%	4,226	45,885
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-	-
205-0 Animal Services	4,636	3.0340%	13,517	27,701	5.6620%	6,364	19,881
208-0 Enhanced 911	-	0.0000%	-	-	0.0000%	-	-
209-0 Regional Safety Training Center	107	0.0702%	313	-	0.0000%	-	313
210-0 Regional Communication Center	-	0.0000%	-	-	0.0000%	-	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-	-	0.0000%	-	-
216-0 Roads	208	0.1359%	605	10	0.0020%	2	607
221-0 Indigent Assistance	-	0.0000%	-	-	0.0000%	-	-
225-0 Senior Center	10,433	6.8274%	30,418	3,895	0.7961%	895	31,313
228-0 Child Protective Services	-	0.0000%	-	-	0.0000%	-	-
266-0 Truckee Remediation District	-	0.0000%	-	-	0.0000%	-	-
270-1 Other Restricted Admin	-	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 TMLPD General Fund	2,371	1.5517%	6,913	1,640	0.3353%	377	7,290
281-0 SFPD General Funds	-	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%	-	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-	0.0000%	-	-
480-0 TMLPD Const	-	0.0000%	-	-	0.0000%	-	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
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 Fixed for the Fiscal Year ending June 30, 2016

161-1 REPROGRAPHICS AND MAILROOM

ALLOCATION OF COSTS:

	Reprographics			Mailroom			Total Allocated
	Labor Charges	%	Allocated Costs	Labor Charges	%	Allocated Costs	
489-0 Capital Facilities Fund	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	-
520 Golf Course	-	0.0000%	-	-	0.0000%	-	-
560 Building and Safety Fund	653	0.4274%	1,904	935	0.1911%	215	2,119
566-0 Water Resources	2,270	1.4852%	6,617	15,223	3.1115%	3,497	10,114
568-0 So. Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	-
618-0 Health Benefits	-	0.0000%	-	1,461	0.2986%	336	336
619-0 Risk Management	261	0.1706%	760	173	0.0354%	40	800
669-0 Equipment Services	1,412	0.9243%	4,118	146	0.0299%	34	4,152
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 Funds	-	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%	-	-
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:	129,261	84.5886%	376,869	415,665	84.9616%	95,496	472,365
Total Costs Allocated	\$ 152,811	100.0000%	\$ 445,532	\$ 489,238	100.0000%	\$ 112,396	\$ 557,928

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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 FY2014 transfer is allocated to Departments based upon the number of retirees and current employees per Department.

County of Washoe, Nevada
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 Fixed for the Fiscal Year ending June 30, 2016

188-0 - 182020 FUND TRANSFERS & OPEB

COSTS TO BE ALLOCATED
 Item of Cost

Total, all Services

**Allocable Fund
 Transfers
 188-0**

**OPEB Health Fund
 182020**

**Reconciliation to
 SAP 188-0 & 182020
 General Funds Only**

	Other Transfers	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	8,603,891	8,603,891	-	-	-
Senior Services	936,132	936,132	-	-	-
CPS	-	-	-	-	-
Health Benefit Fund	16,100,000	-	16,100,000	-	-
Retiree Health Fund	-	-	-	-	-
Debt Service	4,220,635	4,220,635	-	-	-
To Parks Construction	150,000	150,000	-	-	-
To Public Wks Construction	3,816,832	3,816,832	-	-	-
To Roads	2,378,382	2,378,382	-	-	-
Transfer to Other Restricted	374,566	374,566	-	-	-
Departmental Expenditures Total	36,580,438	20,480,438	16,100,000	-	-
A-87 Adjustments:					
Unallowable - Use of Equip Svcs Reserve	-	-	-	-	-
Adjust -Other Restricted	(458,966)	(458,966)	-	-	-
Add Depreciation, Equipment	-	-	-	-	-
A-87 Allowable Costs	36,121,472	20,021,472	16,100,000	-	-
Allocated Costs:					
101-1 County Manager	-	-	-	-	-
101-6 Comm & Engagement	-	-	-	-	-
101-8 Mgmt Svcs	-	-	-	-	-
101-9 Internal Audit	-	-	-	-	-
103-1 Finance Admin	-	-	-	-	-
103-3 Comptroller	-	-	-	-	-
103-5 Budget Div	-	-	-	-	-
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	-	-	-	-	-
161-1 Repro & Mailroom	-	-	-	-	-
188-0 Fund Transfers	-	-	-	-	-
Total A-87 Costs	36,121,472	20,021,472	16,100,000	-	-
Unallowable - Other Transfers	(20,021,472)	(20,021,472)	-	-	-
Total Costs by Function	16,100,000	-	16,100,000	-	-
Total Allocated Costs	\$ 16,100,000	\$ -	\$ 16,100,000	\$ -	-

Central Service Cost Centers:			Total
188-0	Fund Transfers	\$	20,480,438
182020	OPEB Fund Payment		16,100,000
	Subtotal	\$	36,580,438
Non Central Service Cost Centers:			-
	Total		36,580,438

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

188-0 - 182020 FUND TRANSFERS & OPEB

ALLOCATION OF COSTS:

	Funds Transfers 188-0			OPEB 182020			Total Allocated
	Salary \$	%	Allocated Costs	# of Retiree & Employees	%	Allocated Costs	
Allocated Departments:							
101-1 County Manager	\$ 531,587	0.2977%	\$ -	22	0.5956%	\$ 95,892	\$ 95,892
101-6 Comm & Engagement	295,023	0.1652%	-	6	0.1624%	26,146	26,146
101-8 Mgmt Svcs	410,889	0.2301%	-	11	0.2978%	47,946	47,946
101-9 Internal Audit	85,842	0.0481%	-	1	0.0271%	4,363	4,363
103-1 Finance Admin	112,995	0.0633%	-	29	0.7851%	126,401	126,401
103-3 Comptroller	1,176,579	0.6589%	-	10	0.2707%	43,583	43,583
103-5 Budget Div	340,920	0.1909%	-	-	0.0000%	-	-
103-6 Purchasing	260,597	0.1459%	-	11	0.2978%	47,946	47,946
105-1 Comm Svcs Admin	596,996	0.3343%	-	97	2.6259%	422,770	422,770
105-31 Facility Operations	1,691,949	0.9475%	-	29	0.7851%	126,401	126,401
105304 Facilities Pres	-	0.0000%	-	-	0.0000%	-	-
105305 Energy	-	0.0000%	-	-	0.0000%	-	-
106-1 DA Criminal	8,109,648	4.5415%	-	185	5.0081%	806,304	806,304
106700 DA Civil	2,328,959	1.3042%	-	25	0.6768%	108,965	108,965
108100 IT Admin	503,544	0.2820%	-	51	1.3806%	222,277	222,277
108301 Telecomm	163,445	0.0915%	-	-	0.0000%	-	-
108300-900 IT Software & Services	3,572,978	2.0009%	-	53	1.4348%	231,003	231,003
108500 IT Enterprise Infra	1,061,286	0.5943%	-	15	0.4061%	65,382	65,382
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-	-
109-0 Human Resources	1,150,165	0.6441%	-	23	0.6226%	100,239	100,239
113-0 Treasurer	1,091,010	0.6110%	-	34	0.9204%	148,184	148,184
161-1 Repro & Mailroom	256,189	0.1435%	-	1	0.0271%	4,363	4,363
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-
Subtotal, Allocated Departments	23,740,601	13.2949%	-	603	16.3240%	2,628,165	2,628,165
Operating Departments							
100-0 County Commission	\$ 332,020	0.1859%	\$ -	4	0.1083%	\$ 17,436	\$ 17,436
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-
101-5 Emer Mgmt Administration	156,306	0.0875%	-	3	0.0812%	13,073	13,073
102-0 Assessor	3,810,256	2.1338%	-	133	3.6004%	579,664	579,664
104-0 Clerk	677,885	0.3796%	-	33	0.8933%	143,821	143,821
105-2 Comm Svcs Proj & Prog	39,213	0.0220%	-	-	0.0000%	-	-
105-4 Comm Svcs Planning	1,328,037	0.7437%	-	19	0.5143%	82,802	82,802
105-5 Comm Svcs Engineering	1,082,075	0.6060%	-	25	0.6768%	108,965	108,965
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-	-
106-3 Family Support Enf	2,073,934	1.1614%	-	35	0.9475%	152,548	152,548
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	-
106-9 Drug Forfeitures	54,633	0.0306%	-	1	0.0271%	4,363	4,363
108-7 GIS Base Mapping	82,878	0.0464%	-	-	0.0000%	-	-
111-0 Recorder	1,108,124	0.6206%	-	33	0.8933%	143,821	143,821
112-0 Registrar of Voters	422,969	0.2369%	-	12	0.3249%	52,309	52,309
116-0 Community Development	-	0.0000%	-	-	0.0000%	-	-
120-1 District Courts Admin	977,543	0.5474%	-	205	5.5495%	893,470	893,470
120-2 Courts Gen Jurisdiction	3,505,648	1.9632%	-	-	0.0000%	-	-
120-3 Family Court	3,090,797	1.7309%	-	-	0.0000%	-	-
120-4 Pre-Trial	751,155	0.4207%	-	-	0.0000%	-	-
120-5 Specialty Courts Division	427,790	0.2396%	-	-	0.0000%	-	-
123-0 Law Library	254,635	0.1426%	-	2	0.0541%	8,710	8,710
124-0 Public Defender	4,927,312	2.7593%	-	71	1.9220%	309,442	309,442
125-1 Incline Justice Court	345,583	0.1935%	-	4	0.1083%	17,436	17,436
125-3 Reno Justice Court	3,361,754	1.8826%	-	71	1.9220%	309,442	309,442
125-4 Sparks Justice Court	1,477,996	0.8277%	-	36	0.9746%	156,911	156,911
125-7 Wadsworth Justice Court	169,706	0.0950%	-	2	0.0541%	8,710	8,710
126-0 Incline Constable	66,988	0.0375%	-	3	0.0812%	13,073	13,073
127-0 Juvenile Services	7,615,142	4.2645%	-	169	4.5750%	736,575	736,575
128-0 Alternative Public Defender	1,204,337	0.6744%	-	14	0.3790%	61,019	61,019
129-0 Conflict Counsel	2,126,765	1.1910%	-	-	0.0000%	-	-
130-0 Library	5,094,383	2.8529%	-	167	4.5208%	727,849	727,849

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2014
 Fixed for the Fiscal Year ending June 30, 2016

188-0 - 182020 FUND TRANSFERS & OPEB

ALLOCATION OF COSTS:

	Funds Transfers 188-0			OPEB 182020			Total Allocated
	Salary \$	%	Allocated Costs \$	# of Retiree & Employees	%	Allocated Costs \$	
140-1 Parks Administration	\$ 111,419	0.0624%	\$ -	79	2.1386%	\$ 344,315	\$ 344,315
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-	-
140-3 Parks Recreation	-	0.0000%	-	-	0.0000%	-	-
140-4 Parks Operations	1,972,548	1.1046%	-	-	0.0000%	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-
150-0 Sheriff	51,999,763	29.1200%	-	989	26.7731%	4,310,469	4,310,469
153-0 Medical Examiner	1,239,421	0.6941%	-	21	0.5685%	91,529	91,529
154-0 Alternative Sentencing	401,163	0.2247%	-	5	0.1354%	21,799	21,799
157100 Public Guardian	1,006,099	0.5634%	-	16	0.4331%	69,729	69,729
159100 Public Administrator	665,405	0.3726%	-	12	0.3249%	52,309	52,309
179100 Social Services Admin	205,924	0.1153%	-	75	2.0303%	326,878	326,878
179120 County Child Welfare	231,480	0.1296%	-	-	0.0000%	-	-
179200 General Assistance	-	0.0000%	-	-	0.0000%	-	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-	-
179-2 Homeless Services	1,814,968	1.0164%	-	-	0.0000%	-	-
179-3 Housing	2,293	0.0013%	-	-	0.0000%	-	-
179-4 Indigent Services	-	0.0000%	-	23	0.6226%	100,239	100,239
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-	-
181-00 Community Support	-	0.0000%	-	-	0.0000%	-	-
182-0 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-
187-0 Fire Suppression	6,978	0.0039%	-	-	0.0000%	-	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-	-
202-0 Public Health Administration	9,591,107	5.3711%	-	232	6.2805%	1,011,161	1,011,161
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-
204-0 Library Expansion	693,369	0.3883%	-	12	0.3249%	52,309	52,309
205-0 Animal Services	1,678,339	0.9399%	-	39	1.0558%	169,984	169,984
208-0 Enhanced 911	21,958	0.0123%	-	-	0.0000%	-	-
209-0 Regional Safety Training Center	206,344	0.1156%	-	-	0.0000%	-	-
210-0 Regional Communication Center	345,562	0.1935%	-	-	0.0000%	-	-
211-0 Truckee River Flood Mgmt	896,009	0.5018%	-	9	0.2436%	39,220	39,220
216-0 Roads	3,110,527	1.7419%	-	105	2.8424%	457,626	457,626
221-0 Indigent Assistance	-	0.0000%	-	-	0.0000%	-	-
225-0 Senior Center	1,320,472	0.7395%	-	36	0.9746%	156,911	156,911
228-0 Child Protective Services	13,145,405	7.3615%	-	206	5.5766%	897,833	897,833
266-0 Truckee Remediation District	497,318	0.2785%	-	-	0.0000%	-	-
270-1 Other Restricted Admin	-	0.0000%	-	-	0.0000%	-	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	0.0000%	-	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	3	0.0812%	13,073	13,073
270-6 Other Restricted Funds - May	195,013	0.1092%	-	1	0.0271%	4,363	4,363
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	0.0000%	-	-
280-0 TTMFPD General Fund	9,544,924	5.3452%	-	-	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%	-	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-	0.0000%	-	-
480-0 TTMFPD 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, 2014
 Fixed for the Fiscal Year ending June 30, 2016

188-0 - 182020 FUND TRANSFERS & OPEB

ALLOCATION OF COSTS:

	Funds Transfers 188-0			OPEB 182020			Total Allocated
	Salary \$	%	Allocated Costs \$	# of Retiree & Employees	%	Allocated Costs \$	
489-0 Capital Facilities Fund	\$ -	0.0000%	\$ -	-	0.0000%	\$ -	-
520 Golf Course	305,186	0.1709%	-	3	0.0812%	13,073	13,073
560 Building and Safety Fund	848,699	0.4753%	-	32	0.8663%	139,474	139,474
566-0 Water Resources	3,996,687	2.2382%	-	74	2.0032%	322,515	322,515
568-0 So. Truckee Meadows GID	-	0.0000%	-	1	0.0271%	4,363	4,363
618-0 Health Benefits	219,020	0.1227%	-	2	0.0541%	8,710	8,710
619-0 Risk Management	220,416	0.1234%	-	8	0.2166%	34,873	34,873
669-0 Equipment Services	1,256,182	0.7035%	-	27	0.7309%	117,675	117,675
711-0 TR Flood Investment	-	0.0000%	-	-	0.0000%	-	-
712-0 Nevada Works	512,941	0.2873%	-	-	0.0000%	-	-
713-0 RTC	-	0.0000%	-	27	0.7309%	117,675	117,675
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%	-	-
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%	-	12	0.3248%	52,291	52,291
Total Allocations to Operating Depts:	154,828,799	86.7051%	-	3,091	83.6760%	13,471,835	13,471,835
Total Costs Allocated	178,569,400	100.0000%	\$ -	3,694	100.0000%	\$ 16,100,000	\$ 16,100,000

Note: Other includes Verdi Justice Courts - 1, Unknown - 2, Nevada Works-8, WC Legal Svcs-1.