WASHOE COUNTY, NEVADA

CENTRAL SERVICES
SHARED SERVICES REPORT
and
FIXED INDIRECT COST RATE

Fiscal Year 2017

6/30/2016

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

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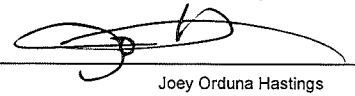
CERTIFICATION

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 06/30/2016 to establish cost allocation or billings for 7/01/16 to 6/30/17 are allowable in accordance with the requirements of OMB guidance, "Uniform Guidelines for Grants ansd Cooperative Agreements" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct.

Government Unit	Washoe County, Nevada
Signature:	
Name of Official:	Joey Orduna Hastings
Title:	Assistant County Manager
Date of Execution:	2/29/16

County of Washoe, Nevada
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ALLOCATION BASES

Costs to be Allocated		Allocation Base Used and Source of Data
101-1 COUNTY MANAGER		
	County Admin	Full-Time Equivalents based upon County approved Budget Report
	Allocated within Office	Full-Time Equivalents based upon County approved Budget Report for Manger's Office Sub-Units
101-6 COMMUNICATION AND ENGAGEMENT		
	Community Relations	Full-Time Equivalents based upon County approved Budget Report
	Reprographics	Distributed based upon actual job costs for FY2015
	Inter Office Mail/Postage	Distributed based upon actual job costs for FY2015
101-8 MANAGEMENT SERVICES		
	Management Services	Placed into a specific Cost Pool and not further allocated
	Constituent Services	Placed into a specific Cost Pool and not further allocated
	Management & Budget	Department/Program FY 2015 budgets, $1000s, exclusive of capital items, per the published Washoe County Budget
	Government Affairs	Placed into a specific Cost Pool and not further allocated
	Administrative Enforcement	Placed into a specific Cost Pool and not further allocated
101-9 INTERNAL AUDIT		
	Internal Audit	Based upon direct work effort per Audit Report
103-3 COMPTROLLER		
	Payroll	Full-Time Equivalents based upon County approved Budget Report
	Accounts Payable	Number of accounts payable transactions processed during FY 2015, per the current accounting system
	General Accounting	Number of accounts and account activity during FY 2015, per Comptroller Report
	Collections	Number of debts referred by Department, June 30, 2015, per Collections annual report
		Total dollars collected or otherwise cleared in FY 2015 by Department, per Collections annual report
103-6 PURCHASING		
	Purchasing Services	Costs allocated on average of two percentages: dollar volume of purchases by Department in FY 2015 as a percentage of total County purchases, and number of purchase orders line items in FY 2015 for Departments as a percentage of total County purchase orders.
105-1 & 105-6 COMMUNITY SERVICES ADMIN		
	Community Service Administration	Full-Time Equivalents based upon County Approved Budget Reports, Community Services Sub-Units
	Office Space Lease Costs	FY 2015 leases by Department - See Note at bottom of Costs to be Allocated
	Land/Parking Lease Costs	FY2015 Benefitting Department allocation
105-311 FACILITY OPERATIONS		
	Building Maintenance	FY 2015 work order direct costs by Department or site, per Facility Dude report
	Custodial Services	FY 2015 custodial costs by Department square footage
	County Administrative Complex	Usable square footage for occupant Departments, FY 2015
	Mills Lane Court Complex	Usable square footage for occupant Departments, FY 2015
105304 PHYSICAL PLANT INFRASTRUCTURE		
	Building Repairs	Allocated to benefitting building/Department based upon Facility Management Report
		Usable square footage for occupant Departments, FY 2015, where applicable
105305 FACILITIES ENERGY & UTILITIES		
	Utilities Costs	FY 2015 Energy billings by Department, Facility Management Utility History Report - See Notes at bottom of Cost to be Allocated Section
		Usable square footage for occupant Departments, FY 2015, where applicable - See Note at bottom of Cost to be Allocated Section

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Costs to be Allocated		Allocation Base Used and Source of Data
106-1 DISTRICT ATTORNEY		
	Dept Admin	Actual salary cost per year end expenditure status reports, and Full-Time Equivalents for District Attorney Programs and Sub-Units
106-7 DISTRICT ATTORNEY CIVIL		
	Civil Div Admin	Actual salary cost per year end expenditure status reports, DA Civil Division Programs
	Agency Legal	FY 2015 Attorney hours by Department, per DA Administration report
	Child Protective Services	Direct allocation to CPS and associated indirect costs
108100 INFORMATION TECHNOLOGY ADMIN		
	Dept Admin	Actual salary cost per year end expenditure status reports, and Full-Time Equivalents for Information Technology Sub-Units
108301 TELECOMMUNICATIONS		
	Telecommunication Services	FY 2015 number of lines by Department based upon Telecommunications report
IT SYSTEM SUPPORT & SERVICES 108300, 108400, 108700, 108900		
	108300 Communications & Security	Number of User IDs by Department in FY 2015, per User ID listing
	108400 Business Solutions & Intergration	Number of User IDs by Department in FY 2015, per User ID listing
	108900 WINnet	Number of User IDs by Department in FY 2015, per User ID listing
108500 IT ENTERPRISE INFRASTRUCTURE		
	IT Enterprise Infrastructure	Number of User IDs by Department in FY 2015, per User ID listing
	Micrographics/Imaging	Number of images made by Department for FY2015
	Records Management	Department Inventory of Records stored, cubic feet at June 30, 2015
	Records Management	Department records disposed, FY 2015, cubic feet
108-8 IT INFRASTRUCTURE		
	File Sever Upgrade	Costs allocated to 108400 IT System Support and Services
	Data Network Infrastructure	Costs allocated to 108400 IT System Support and Services
	PC Replacement	Number of replacement PCs and new PCs installed at County Departments, FY 2015, per IT report
109-0 HUMAN RESOURCES		
	109-1 Human Resources	Number of Full-Time Equivalents (FTEs) per County Budget Report for 2015
	109-2 Labor Relation	Number of Full-Time Equivalents (FTEs) per County Budget Report for 2015
113-0 TREASURER		
	Banking Services	Number of accounts payable transactions processed during FY 2015, per the current accounting system
	A/R Services for Water Resources	Direct Costs for Water Resources
188-0 - 182020 FUND TRANSFERS & OPEB		
	Other Post Employment Benefits (OPEB)	Actual number of current employees and retirees per Cost Center - Health Benefits Reports - See Note at bottom of Costs to be Allocated Section

NOTE: For Direct Lease Costs, Utility Costs, and OPEB expenses actual 2015 allocations will be identified and used to reconcile the estimated 2015 costs associated to each respective area. The results will be utilized to identify the roll-forward adjustment required for FY15 actual costs. The County will be direct charging these costs in FY17 and therefore there is an adjusting entry in the Summary of the Schedule of Allocated Costs removing the actual FY15 costs and expense for these items for the FY17 year.

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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.

Management Services/Comptroller

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

Community Services

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

District Attorney

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

Technology Services

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

Human Resources

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

Treasurer

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

OPEB

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

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

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SCHEDULE OF ALLOCATED COSTS

	101-1 COUNTY MANAGER	101-6 COMM & ENGAGEMENT	101800 MGMT SERVICES	101-9 INTERNAL AUDIT	103-3 COMPTRL/ ACCNTG	103-6 PURCHSNG ADMIN	105-1 & 105-6 COMMUNITY SVCS ADMIN	105-31 Adj FACILITY OPERATIONS
100-0 County Commission	$ 39,620	$ 2,006	$ 961	$ -	$ 1,585	$ 32	-	$ -
101-3 Grants Division - Co Mgr.	-	-	-	-	104	888	-	-
101-5 Emer Mgmnt Administration	31,696	1,453	1,979	-	4,637	2,656	-	1,184
102-0 Assessor	14,409	61,002	10,763	-	10,364	3,120	-	161,889
104-0 Clerk	3,419	6,377	2,175	-	3,754	629	-	29,471
105-2 Comm Svcs Proj & Prog	-	-	-	-	23	27	-	-
105-4 Comm Svcs Planning	-	1,841	-	-	3,829	202	145,750	-
105-5 Comm Svcs Engineering	-	-	-	-	1,451	513	114,911	-
106-2 CARES/SART	-	-	-	-	2,888	95	-	16,969
106-3 Family Support Enf	9,281	21,133	-	-	6,539	451	-	-
106-5 DA Grants	-	-	-	-	401	-	-	-
106710 DA CPS Integration	-	-	-	-	-	-	-	-
106-9 Drug Forfeitures	244	223	-	-	750	779	-	-
108-7 GIS Base Mapping	-	-	-	-	-	-	-	-
111-0 Recorder	5,373	11,344	3,839	-	5,498	1,258	-	59,593
112-0 Registrar of Voters	1,465	37,566	2,399	-	6,550	2,650	88,340	70,126
120-0 District Courts	39,764	53,207	32,413	12,274	111,418	13,362	-	625,827
124-0 Public Defender	13,542	16,057	13,231	-	88,434	794	-	56,076
125-1 Incline Justice Court	1,099	1,228	816	11,592	1,776	110	81,061	2,194
125-3 Reno Justice Court	12,406	13,568	9,227	14,092	11,328	608	-	235,030
125-4 Sparks Justice Court	5,962	6,109	4,434	20,173	4,824	489	230,933	26,848
125-7 Wadsworth Justice Court	488	684	364	18,298	33,313	278	-	10,364
126-0 Incline Constable	244	223	193	-	794	-	-	-
127-0 Juvenile Services	27,477	29,676	24,974	-	96,735	10,972	-	265,442
128-0 Alternative Public Defender	3,664	4,247	3,586	-	3,945	876	-	16,164
129-0 Conflict Counsel	-	-	3,499	-	4,954	656	-	-
130-0 Library	23,035	24,834	13,751	-	22,708	3,199	175,572	647,191
140-1 Parks Administration	8,560	16,636	8,687	-	29,339	11,355	282,242	20,302
140-2 Parks Planning & Develop	-	-	-	-	-	-	-	-
140-3 Parks Recreation	-	-	-	-	-	-	-	-
140-4 Parks Operations	-	-	-	-	-	-	-	394,334
140-9 Parks Infrastructure Preserv	-	-	-	-	-	-	-	-
150-0 Sheriff	171,937	201,209	167,000	21,535	204,634	69,688	21,581	1,448,503
153-0 Medical Examiner	3,664	5,587	4,027	-	6,426	4,786	-	41,571
154-0 Alternative Sentencing	1,221	1,477	1,334	-	1,884	796	-	-
157-1 Public Guardian	3,781	4,085	2,689	-	3,004	140	14,573	14,375
159-1 Public Administrator	2,442	3,771	1,755	-	2,037	87	-	19,130
179100 Social Services Admin	10,135	41,664	892	-	7,585	10,928	-	10,439
179120 County Child Welfare	-	-	920	-	-	-	-	-
179200 General Assistance	-	-	829	-	157	-	-	26,226
179250 Adult Comm Assist Center	-	-	-	-	54	-	-	-
179-2 Homeless Services	-	-	576	-	338	-	-	-
179-3 Housing	-	-	239	-	1,964	-	-	443
179-4 Indigent Services	-	-	26,867	-	6,573	-	-	24,005
179-5 Behavioral Health Program	-	-	229	-	31	-	-	-
180-0 Intergovernmental	-	-	5,648	-	104	1,567	-	-
181-0 Community Support	-	-	371	-	4,934	1,628	-	-
182010 Accrued Benefits	-	499	-	-	-	-	-	-
184-0 Regional Water Planning	-	-	-	-	-	-	-	-
189-0 Contingency	-	-	-	-	-	-	-	-
199-0 Undesig Rev- Ex Energy	-	-	-	-	19,283	-	-	-
202-0 Public Health Administration	35,151	61,850	33,629	12,203	82,906	14,861	-	318,501
203-0 Stabilization Fund	-	-	-	-	-	-	-	-

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	101-1 COUNTY MANAGER	101-6 COMM & ENGAGEMENT	101800 MGMT SERVICES	101-9 INTERNAL AUDIT	103-3 COMPTRL/ ACCNTG	103-6 PURCHSNG ADMIN	105-1 & 105-6 COMMUNITY SVCS ADMIN	105-31 Adj FACILITY OPERATIONS
204-0 Library Expansion	$ 3,023	$ 2,759	$ 3,287	$ -	$ 9,956	$ 1,142	-	$ -
205-0 Animal Services	8,548	19,312	7,876	-	24,996	3,902	-	47,489
208-0 Enhanced 911	122	112	3,509	-	4,120	3,120	-	-
209-0 Regional Safety Training Center	1,160	1,058	1,425	-	5,595	723	-	182,647
210-0 Regional Communication Center	1,014	925	5,028	-	13,171	6,700	-	-
211-0 Truckee River Flood Management	2,198	2,005	13,115	-	8,759	-	-	407
216-0 & 165-1 Roads	13,410	12,404	18,976	-	22,198	13,274	442,163	220,307
221-0 Indigent Assistance	-	-	25,656	-	3,086	-	-	-
225-0 Senior Center	5,332	23,053	7,185	-	57,329	13,662	-	175,190
228-0 Child Protective Services	52,945	48,303	83,942	-	216,627	17,018	-	415,281
266-0 Truckee Remediation District	1,756	1,602	12,120	-	11,767	2,686	57,899	8,224
270-1 Other Restricted Admin	-	-	-	-	228,172	-	-	-
270-2 Other Restricted Funds-Baseball	-	-	-	-	3,063	-	-	-
270-3 Other Restricted Funds-Coop Ext	-	-	2,166	-	3,131	-	-	-
270-6 Other Restricted Funds-May	896	817	944	-	13,108	735	-	12,763
270-7 Other Rest Funds - Admin Assess	-	-	-	-	10,154	2,702	-	-
280-0 TMFPD General Fund	-	31,732	-	14,959	33,785	15,242	-	106,121
281-0 SFPD General Fund	-	-	-	-	7,784	2,405	-	-
301-0 Debt Service	-	-	-	-	13,976	31	-	-
340-0 SAD Debt Service	-	-	-	-	95,302	-	-	-
402-0 Public Works Construction Fund	-	-	-	-	62,161	18,301	-	-
404-0 Parks Construction Fund	-	-	-	-	152,554	5,846	-	-
430-0 Regional Permits Capital	-	-	-	-	167	1,009	-	-
480-0 TMFPD Const	-	-	-	-	-	26,329	-	-
489-0 Capital Facilities Fund	-	-	-	-	15,418	2,668	-	-
520 Golf Course	991	905	4,022	-	22,319	2,217	-	64,618
560 Building and Safety Fund	3,443	6,379	1,928	-	9,788	1,483	113,540	35,584
566-0 Water Resources	15,455	16,804	57,654	-	136,808	28,053	509,562	63,777
568-0 So.Truckee Meadows GID	-	4,346	3,831	-	510	249	-	-
618-0 Health Benefits	-	-	620	-	26,145	15,095	-	-
619-0 Risk Management	-	764	583	256	9,130	6,219	-	-
669-0 Equipment Services	5,148	6,972	10,688	-	42,409	11,535	169,748	22,026
711-0 TR Flood Investment	-	-	-	-	-	-	-	-
712-0 Nevada Works	-	-	-	-	-	-	-	-
713-0 RTC	-	-	-	-	-	-	-	-
714-0 WC School Dist Debt	-	-	-	-	-	-	-	-
715-0 Library Investment	-	-	-	-	-	1,448	-	-
716-0 TWRQSA Joint Venture	-	-	-	-	-	221	-	-
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	-	-	-	-	12,309	432	-	-
752-0 Agency Tax Settlement	-	-	-	-	-	-	-	-
753-0 Deferred Com Division	-	-	-	-	-	368	-	-
754-0 Tahoe Regional Planning	-	-	-	-	-	-	-	-
756-0 Tank Farm	-	-	-	-	-	-	-	-
766-0 Western Reg Wtr Comm	-	-	-	-	-	2,094	-	3,591
79800 Treasury Unapprotioned	-	-	-	-	-	-	-	-
990055 May Building Trust	-	-	-	-	-	-	-	-

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990221 Verdi Tv Admin	$ -	$ -	$ -	$ -	$ -	$ -	-	$ -
992010 Senior Services Fund	-	-	-	-	-	-	-	-
994000 TRPA Permits	-	-	-	-	-	-	-	-
994002 AT&T Cell Tower	-	-	-	-	-	-	-	-
994003 Ubiquitel Cell Tower	-	-	-	-	-	-	-	-
998000 Financial Assurances	-	-	-	-	-	-	-	-
Other	-	116	-	-	192,579	-	-	229,230
Total Allocated	$ 585,521	$ 809,924	$ 648,851	$ 125,382	$ 2,268,231	$ 367,389	$ 2,447,875	$ 6,129,452

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	105304 PHYSICAL PLANT PRESERVTN	105305 UTILITIES	106-1 DIST ATTNY	106710 DIST ATTNY CIVIL	108100 INFO TECH ADMIN	108301 TELE COMM	108300 108400 108900 IT SUP & SVCS	108500 ENT	IT INFRASTR
100-0 County Commission	$ -	$ -	$ -	$ 53,389	$ 28	$ 274	$ 15,467	$	2,948
101-3 Grants Division - Co Mgr.	-	-	-	-	-	-	-		-
101-5 Emer Mgmnt Administration	-	-	-	6,957	14,355	2,877	112,658		133,274
102-0 Assessor	2,715	34,840	-	11,593	-	2,363	163,458		37,485
104-0 Clerk	497	7,990	-	3,767	24,921	788	39,760		20,801
105-2 Comm Svcs Proj & Prog	-	-	-	-	-	-	-		-
105-4 Comm Svcs Planning	-	-	-	258,137	-	993	92,773		18,858
105-5 Comm Svcs Engineering	-	-	-	-	-	171	-		-
106-2 CARES/SART	-	-	-	-	-	-	-		-
106-3 Family Support Enf	-	-	687,785	158,622	-	2,123	-		-
106-5 DA Grants	-	-	-	-	-	-	-		-
106710 DA CPS Integration	-	-	-	1,716,441	-	308	-		-
106-9 Drug Forfeitures	-	-	18,098	42,491	-	-	-		-
108-7 GIS Base Mapping	-	-	-	-	-	-	-		-
111-0 Recorder	1,005	16,154	-	5,682	85,666	1,199	68,480		14,485
112-0 Registrar of Voters	1,085	24,854	-	14,841	87,581	1,404	125,911		29,973
120-0 District Courts	21,679	251,214	-	9,854	-	13,151	4,418		97,327
124-0 Public Defender	812	25,728	-	3,941	-	2,980	196,595		446,121
125-1 Incline Justice Court	-	1,895	-	234	-	-	33,138		6,316
125-3 Reno Justice Court	5,722	21,420	-	2,631	-	2,877	214,267		161,221
125-4 Sparks Justice Court	-	10,294	-	1,265	-	2,055	130,329		37,479
125-7 Wadsworth Justice Court	-	843	-	103	-	-	8,636		1,684
126-0 Incline Constable	-	-	-	1,855	-	-	-		-
127-0 Juvenile Services	6,025	215,231	-	8,521	35,000	4,795	304,827		81,076
128-0 Alternative Public Defender	234	7,416	-	13,218	-	959	81,733		50,117
129-0 Conflict Counsel	-	-	-	-	-	-	-		-
130-0 Library	46,070	201,727	-	7,739	24,000	3,048	351,218		67,097
140-1 Parks Administration	28,309	656,355	-	76,577	-	377	209,849		43,156
140-2 Parks Planning & Develop	-	-	-	-	-	-	-		-
140-3 Parks Recreation	-	-	-	-	-	-	-		-
140-4 Parks Operations	4,191	-	-	-	-	-	-		-
140-9 Parks Infrastructure Preserv	-	-	-	-	-	-	-		-
150-0 Sheriff	407,343	1,060,383	-	102,548	101,964	21,920	2,657,824		475,306
153-0 Medical Examiner	-	41,029	-	19,013	-	-	68,480		16,314
154-0 Alternative Sentencing	-	-	-	4,407	-	616	48,596		9,262
157-1 Public Guardian	-	6,336	-	222,109	-	822	55,227		15,447
159-1 Public Administrator	-	9,273	-	58	1,729	548	22,089		7,942
179100 Social Services Admin	2,740	1,511	-	-	11,400	753	673,715		132,566
179120 County Child Welfare	-	-	-	-	-	-	-		-
179200 General Assistance	1,125	-	-	12,645	7,905	274	-		-
179250 Adult Comm Assist Centre	-	-	-	-	-	-	-		-
179-2 Homeless Services	-	-	-	-	-	-	-		-
179-3 Housing	-	-	-	-	-	-	-		-
179-4 Indigent Services	-	12,493	-	-	-	651	-		-
179-5 Behavioral Health Program	-	-	-	-	-	-	-		-
180-0 Intergovernmental	-	-	-	-	-	-	-		-
181-0 Community Support	-	-	-	-	-	-	-		-
182010 Accrued Benefits	-	-	-	-	-	-	-		-
184-0 Regional Water Planning	-	-	-	-	-	-	(645)		-
189-0 Contingency	-	-	-	-	-	-	-		-
199-0 Undesig Rev- Ex Energy	-	-	-	-	-	-	-		-
202-0 Public Health Administration	4,870	84,697	-	79,765	40,296	7,809	567,689		126,160
203-0 Stabilization Fund	-	-	-	-	-	-	-		-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

SCHEDULE OF ALLOCATED COSTS

	105304 PHYSICAL PLANT PRESERVTN	105305 UTILITIES	106-1 DIST ATTNY	106710 DIST ATTNY CIVIL	108100 INFO TECH ADMIN	108301 TELE COMM	108300 108400 108900 IT SUP & SVCS	108500 ENT	IT INFRASTR
204-0 Library Expansion	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
205-0 Animal Services	-	-	-	55,186	-	1,028	125,911		23,997
208-0 Enhanced 911	-	-	-	11,651	-	-	-		-
209-0 Regional Safety Training Center	-	-	-	-	-	2,569	22,089		4,210
210-0 Regional Communication Center	-	-	-	-	-	753	52,164		-
211-0 Truckee River Flood Management	-	-	-	-	-	-	37,556		7,158
216-0 & 165-1 Roads	5,088	-	-	-	8,450	685	-		-
221-0 Indigent Assistance	-	-	-	-	-	-	-		-
225-0 Senior Center	5,949	44,137	-	10,492	5,157	1,438	92,773		20,413
228-0 Child Protective Services	-	163,727	-	-	-	10,821	-		-
266-0 Truckee Remediation District	185	2,045	-	-	-	479	-		-
270-1 Other Restricted Admin	-	-	-	-	-	-	-		-
270-2 Other Restricted Funds-Baseball	-	-	-	-	-	-	-		-
270-3 Other Restricted Funds-Coop Ext	-	-	-	-	-	-	-		-
270-6 Other Restricted Funds-May	-	-	-	-	-	-	-		-
270-7 Other Rest Funds - Admin Assess	-	-	-	-	-	-	-		-
280-0 TMFPD General Fund	403	5,168	-	3,072	18,723	719	326,915		62,553
281-0 SFPD General Fund	-	-	-	-	-	-	-		-
301-0 Debt Service	-	-	-	-	-	-	-		-
340-0 SAD Debt Service	-	-	-	2,608	-	-	-		-
402-0 Public Works Construction Fund	-	-	-	-	-	-	-		-
404-0 Parks Construction Fund	-	-	-	-	-	-	-		-
430-0 Regional Permits Capital	-	-	-	-	-	-	-		-
480-0 TMFPD Const	-	-	-	-	-	-	-		-
489-0 Capital Facilities Fund	-	-	-	-	-	-	-		-
520 Golf Course	-	-	-	-	-	-	-		-
560 Building and Safety Fund	600	9,647	-	-	-	1,096	81,733		44,868
566-0 Water Resources	376	6,042	-	18,782	-	3,459	218,684		43,963
568-0 So.Truckee Meadows GID	-	-	-	-	-	-	-		-
618-0 Health Benefits	-	-	-	-	-	103	-		-
619-0 Risk Management	-	-	-	5,798	-	171	11,049		3,878
669-0 Equipment Services	-	-	-	-	-	685	-		-
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	60	972	-	-	-	-	-		-
798000 Treasury Unapportioned	-	-	-	-	-	-	-		-
990055 May Building Trust	-	-	-	-	-	-	-		-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

SCHEDULE OF ALLOCATED COSTS

	105304 PHYSICAL PLANT PRESERVTN	105305 UTILITIES	106-1 DIST ATTNY	106710 DIST ATTNY CIVIL	108100 INFO TECH ADMIN	108301 TELE COMM	108300 108400 108900 IT SUP & SVCS	108500 IT ENTERPRISE INFRA
990221 Verdi Tv Admin	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
992010 Senior Services Trust	-	-	-	-	-	-	-	-
994000 TRPA Permits	-	-	-	-	-	-	-	-
994002 AT&T Cell Tower	-	-	-	-	-	-	-	-
994003 Ubiquitel Cell Tower	-	-	-	-	-	-	-	-
998000 Financial Assurances	-	-	-	-	-	-	-	-
Other	22,872	3,686	-	149,477	-	-	-	-
Total Allocated	$ 569,955	$ 2,927,107	$ 705,883	$ 3,095,469	$ 467,175	$ 100,141	$ 7,215,567	$ 2,243,468

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

SCHEDULE OF ALLOCATED COSTS

	108800 INFO TECH INFRASTR	109-0 HUMAN RESOURCE	113-1 COUNTY TREASURER	188-0 182020 FUND TSFR
100-0 County Commission	$ -	$ 5,011	$ 289	$ 19,395
101-3 Grants Division - Co Mgr.	-	-	60	-
101-5 Emer Mgmnt Administration	-	4,010	1,678	19,395
102-0 Assessor	-	59,144	1,477	639,912
104-0 Clerk	-	14,033	649	164,827
105-2 Comm Svcs Proj & Prog	-	-	13	-
105-4 Comm Svcs Planning	-	-	886	130,881
105-5 Comm Svcs Engineering	-	-	396	126,037
106-2 CARES/SART	-	-	1,670	-
106-3 Family Support Enf	-	38,091	1,253	164,827
106-5 DA Grants	-	-	232	-
106710 DA CPS Integration	-	-	-	-
106-9 Drug Forfeitures	-	1,001	367	4,844
108-7 GIS Base Mapping	-	-	-	-
111-0 Recorder	-	22,053	1,125	159,983
112-0 Registrar of Voters	-	6,015	2,355	58,165
120-0 District Courts	541,131	163,217	14,284	1,061,658
124-0 Public Defender	-	55,586	2,259	353,892
125-1 Incline Justice Court	-	4,512	432	19,395
125-3 Reno Justice Court	545	50,924	2,727	334,497
125-4 Sparks Justice Court	-	24,470	870	179,359
125-7 Wadsworth Justice Court	-	2,005	141	9,688
126-0 Incline Constable	-	1,001	245	9,688
127-0 Juvenile Services	-	112,784	8,636	819,271
128-0 Alternative Public Defender	-	15,037	1,136	82,404
129-0 Conflict Counsel	-	-	2,717	-
130-0 Library	-	94,550	4,715	838,666
140-1 Parks Administration	-	35,134	9,024	353,892
140-2 Parks Planning & Develop	-	-	-	-
140-3 Parks Recreation	-	-	-	-
140-4 Parks Operations	-	-	-	-
140-9 Parks Infrastructure Preserv	-	-	-	-
150-0 Sheriff	8,563	705,716	27,071	4,935,020
153-0 Medical Examiner	21,619	15,037	2,423	96,955
154-0 Alternative Sentencing	10,809	5,011	610	24,239
157-1 Public Guardian	-	15,518	560	77,560
159-1 Public Administrator	-	10,025	365	63,028
179100 Social Services Admin	-	41,600	297	518,719
179120 County Child Welfare	-	-	-	-
179200 General Assistance	-	-	91	-
179250 Adult Comm Assist Centre	-	-	31	-
179-2 Homeless Services	-	-	195	-
179-3 Housing	-	-	1,136	-
179-4 Indigent Services	-	-	3,801	-
179-5 Behavioral Health Program	-	-	18	-
180-0 Intergovernmental	-	-	60	-
181-0 Community Support	-	-	271	-
182010 Accrued Benefits	-	-	-	-
184-0 Regional Water Planning	-	-	-	-
189-0 Contingency	-	-	-	-
199-0 Undesig Rev- Ex Energy	-	-	8	-
202-0 Public Health Administration	-	144,281	12,684	1,178,007
203-0 Stabilization Fund	-	-	-	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

SCHEDULE OF ALLOCATED COSTS

	108800 INFO TECH INFRASTR	109-0 HUMAN RESOURCE	113-1 COUNTY TREASURER	188-0 182020 FUND TSFR
204-0 Library Expansion	$ -	$ 12,411	$ 3,014	$ 53,321
205-0 Animal Services	-	35,085	3,903	213,304
208-0 Enhanced 911	-	502	578	-
209-0 Regional Safety Training Center	-	4,760	1,000	-
210-0 Regional Communication Center	-	4,160	2,027	-
211-0 Truckee River Flood Management	-	9,022	261	43,633
216-0 & 165-1 Roads	48,642	55,043	4,681	528,407
221-0 Indigent Assistance	-	-	13	-
225-0 Senior Center	-	21,883	3,730	169,671
228-0 Child Protective Services	-	217,318	86,338	979,254
266-0 Truckee Remediation District	-	7,208	1,235	29,083
270-1 Other Restricted Admin	-	-	-	-
270-2 Other Restricted Funds-Baseball	-	-	-	-
270-3 Other Restricted Funds-Coop Ext	-	-	39	19,395
270-6 Other Restricted Funds- May	-	3,679	1,727	4,844
270-7 Other Rest Funds-Admin Assess	-	-	1,149	-
280-0 TMFPD General Fund	-	159,949	-	-
281-0 SFPD General Fund	-	-	-	-
301-0 Debt Service	-	-	112	-
340-0 SAD Debt Service	-	-	(9,714)	-
402-0 Public Works Construction Fund	-	-	3,402	-
404-0 Parks Construction Fund	-	-	992	-
430-0 Regional Permits Capital	-	-	97	-
480-0 TMFPD Const	-	-	-	-
489-0 Capital Facilities Fund	-	-	430	-
520 Golf Course	-	4,070	1,862	9,688
560 Building and Safety Fund	-	14,134	737	159,983
566-0 Water Resources	-	63,433	79,368	237,543
568-0 So.Truckee Meadows GID	-	-	-	-
618-0 Health Benefits	-	-	6,927	14,551
619-0 Risk Management	-	-	1,295	38,789
669-0 Equipment Services	-	21,132	18,397	121,193
711-0 TR Flood Investment	-	-	-	-
712-0 Nevada Works	-	-	-	-
713-0 RTC	-	-	-	450,847
714-0 WC School Dist Debt	-	-	-	-
715-0 Library Investment	-	-	-	-
716-0 TWRQSA Joint Venture	-	-	-	-
718-0 Reno Tahoe Airport Authority	-	-	-	-
721-0 Public Guard Trust	-	-	-	-
722-0 Social Service Trust	-	-	-	-
730-0 Fish & Game	-	-	-	-
732-0 Range Improvement District	-	-	-	-
738-0 Courts Trust Fund	-	-	-	-
739-0 Sheriff Trust & Agency Fund	-	-	-	-
740-0 Railroad Grd Sep Pro	-	-	-	-
742-0 Southwest Point/Arrowhead	-	-	-	-
750-0 OPEB Trust Fund	-	-	-	-
752-0 Agency Tax Settlement	-	-	-	-
753-0 Deferred Com Division	-	-	-	-
754 - Tahoe Regional Planning	-	-	-	-
756-0 Tank Farm	-	-	-	-
766-0 Western Reg Wtr Comm	-	-	-	-
798000 Treasury Unapportioned	-	-	-	-
990055 May Building Trust	-	-	-	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

SCHEDULE OF ALLOCATED COSTS

	108800 INFO TECH INFRASTR	109-0 HUMAN RESOURCE	113-1 COUNTY TREASURER	188-0 182020 FUND TSFR
990221 Verdi Tv Admin	$ -	$ -	$ -	$ -
992010 Senior Services Fund	-	-	-	-
994000 TRPA Permits	-	-	-	-
994002 AT&T Cell Tower	-	-	-	-
994003 Ubiquitel Cell Tower	-	-	-	-
998000 Financial Assurances	-	-	-	-
Other	719	-	-	208,439
Total Allocated	$ 632,028	$ 2,279,555	$ 322,857	$ 15,726,149

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

SCHEDULE OF ALLOCATED COSTS

	SUBTOTAL PAGE 6	SUBTOTAL PAGE 9	SUBTOTAL PAGE 12	TOTAL FY15 ACTUAL ALLOCATED	PRIOR FY15 ALLOC AMT	ROLL-FORWARD ADJUST	DIRECT LEASE ADJUSTMENT	UTILITY COST ADJUSTMENT	OPEB ADJUSTMENT	FINAL ALLOCATED AMOUNT
100-0 County Commission	$ 44,204	$ 72,106	$ 24,695	$ 141,005	$ (168,575)	$ (27,570)	$ -	$ -	$ (19,395)	$ 94,039
101-3 Grants Division - Co Mgr.	992	-	60	1,052	(3,969)	(2,917)	-	-	-	(1,865)
101-5 Emer Mgmnt Administration	43,605	270,121	25,083	338,809	(307,835)	30,974	-	-	(19,395)	350,389
102-0 Assessor	261,547	252,454	700,533	1,214,534	(1,257,177)	(42,643)	-	(34,840)	(639,912)	497,139
104-0 Clerk	45,825	98,524	179,509	323,858	(353,296)	(29,438)	-	(7,990)	(164,827)	121,604
105-2 Comm Svcs Proj & Prog	50	-	13	63	(138,211)	(138,148)	-	-	-	(138,085)
105-4 Comm Svcs Planning	151,622	370,761	131,767	654,150	(565,706)	88,444	-	-	(130,881)	611,713
105-5 Comm Svcs Engineering	116,875	171	126,433	243,479	(386,958)	(143,479)	-	-	(126,037)	(26,037)
106-2 CARES/SART	19,952	-	1,670	21,622	(14,548)	7,074	-	-	-	28,696
106-3 Family Support Enf	37,404	848,530	204,171	1,090,105	(799,049)	291,056	-	-	(164,827)	1,216,334
106-5 DA Grants	401	-	232	633	(1,058)	(425)	-	-	-	208
106710 DA CPS Integration	-	1,716,749	-	1,716,749	(1,534,574)	182,175	-	-	-	1,898,923
106-9 Drug Forfeitures	1,996	60,589	6,212	68,797	(36,445)	32,352	-	-	(4,844)	96,305
108-7 GIS Base Mapping	-	-	-	-	(69,193)	(69,193)	-	-	-	(69,193)
111-0 Recorder	86,905	192,670	183,161	462,736	(792,909)	(330,173)	-	(16,154)	(159,983)	(43,574)
112-0 Registrar of Voters	209,096	285,649	66,535	561,280	(559,969)	1,311	(88,340)	(24,854)	(58,165)	391,232
120-0 District Courts	888,265	397,643	1,780,290	3,066,198	(2,035,851)	1,030,347	-	(251,214)	(1,061,658)	2,783,672
124-0 Public Defender	188,134	676,177	411,737	1,276,048	(980,893)	295,155	-	(25,728)	(353,892)	1,191,582
125-1 Incline Justice Court	99,876	41,583	24,339	165,798	(205,627)	(39,829)	(81,061)	(1,895)	(19,395)	23,618
125-3 Reno Justice Court	296,259	408,138	388,693	1,093,090	(934,687)	158,403	-	(21,420)	(334,497)	895,576
125-4 Sparks Justice Court	299,772	181,422	204,699	685,893	(671,530)	14,363	(230,934)	(10,294)	(179,359)	279,670
125-7 Wadsworth Justice Court	63,789	11,466	11,834	87,089	(67,463)	19,626	-	(843)	(9,688)	96,184
126-0 Incline Constable	1,454	1,855	10,934	14,243	(17,672)	(3,429)	-	-	(9,688)	1,126
127-0 Juvenile Services	455,276	655,475	940,691	2,051,442	(1,932,085)	119,357	-	(215,231)	(819,271)	1,136,297
128-0 Alternative Public Defender	32,482	153,677	98,577	284,736	(229,304)	55,432	-	(7,416)	(82,404)	250,347
129-0 Conflict Counsel	9,109	-	2,717	11,826	(16,336)	(4,510)	-	-	-	7,316
130-0 Library	910,290	700,899	937,931	2,549,120	(2,346,060)	203,060	(175,572)	(201,727)	(838,666)	1,536,215
140-2 Parks Administration	377,121	1,014,623	398,050	1,789,794	(1,431,869)	357,925	-	(656,355)	(353,892)	1,137,472
140-2 Parks Planning & Develop	-	-	-	-	(6,209)	(6,209)	-	-	-	(6,209)
140-3 Parks Recreation	-	-	-	-	-	-	-	-	-	-
140-4 Parks Operations	394,334	4,191	-	398,525	(471,819)	(73,294)	-	-	-	325,231
140-9 Parks Infrastructure Preserv	-	-	-	-	-	-	-	-	-	-
150-0 Sheriff	2,306,087	4,827,288	5,676,370	12,809,745	(11,445,909)	1,363,836	(21,581)	(1,060,383)	(4,935,020)	8,156,597
153-0 Medical Examiner	66,061	144,836	136,034	346,931	(356,765)	(9,835)	-	(41,029)	(96,955)	199,112
154-0 Alternative Sentencing	6,712	62,881	40,669	110,262	(95,575)	14,687	-	-	(24,239)	100,710
157-1 Public Guardian	42,647	299,941	93,638	436,226	(382,122)	54,104	(14,573)	(6,336)	(77,560)	391,860
159-1 Public Administrator	29,222	41,639	73,418	144,279	(146,640)	(2,361)	-	(9,273)	(63,028)	69,617
179100 Social Services Admin	81,643	822,685	560,616	1,464,944	(1,051,607)	413,337	-	(1,511)	(518,719)	1,358,050
179120 County Child Welfare	920	-	-	920	(3,572)	(2,652)	-	-	-	(1,732)
179200 General Assistance	27,212	21,949	91	49,252	(19,117)	30,135	-	-	-	79,387
179250 Adult Comm Assist Centre	54	-	31	85	(1,545)	(1,460)	-	-	-	(1,375)
179-2 Homeless Services	914	-	195	1,109	(1,860)	(751)	-	-	-	358
179-3 Housing	2,646	-	1,136	3,782	-	3,782	-	-	-	7,564
179-4 Indigent Services	57,445	13,144	3,801	74,390	(246,192)	(171,802)	-	(12,493)	-	(109,905)
179-5 Behavioral Health Program	260	-	18	278	-	278	-	-	-	556
180-0 Intergovernmental	7,319	-	60	7,379	(6,086)	1,293	-	-	-	8,672
181-0 Community Support	6,933	-	271	7,204	(5,662)	1,542	-	-	-	8,746
182010 Accrued Benefits	499	-	-	499	29,352	29,851	-	-	-	30,350
184-0 Regional Water Planning	-	(645)	-	(645)	-	(645)	-	-	-	(1,289)
189-0 Contingency	-	-	-	-	-	-	-	-	-	-
199-0 Undesig Rev- Ex Energy	19,283	-	8	19,291	(17,707)	1,584	-	-	-	20,875
202-0 Public Health Administration	559,101	911,286	1,334,972	2,805,359	(2,647,217)	158,142	-	(84,697)	(1,178,007)	1,700,797
203-0 Stabilization Fund	-	-	-	-	-	-	-	-	-	-

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SCHEDULE OF ALLOCATED COSTS

	SUBTOTAL PAGE 7	SUBTOTAL PAGE 10	SUBTOTAL PAGE 13	TOTAL FY15 ACTUAL ALLOCATED	PRIOR FY15 ALLOC AMT	ROLL-FORWARD ADJUST	DIRECT LEASE ADJUSTMENT	UTILITY COST ADJUSTMENT	OPEB ADJUSTMENT	FINAL ALLOCATED AMOUNT
204-0 Library Expansion	$ 20,167	$ -	$ 68,746	$ 88,913	$ (105,368)	$ (16,455)	$ -	$ -	$ (53,321)	$ 19,137
205-0 Animal Services	112,123	206,122	252,292	570,537	(439,418)	131,119	-	-	(213,304)	488,352
208-0 Enhanced 911	10,983	11,651	1,080	23,714	(14,125)	9,589	-	-	-	33,303
209-0 Regional Safety Training Center	192,608	28,868	5,760	227,236	(84,937)	142,299	-	-	-	369,535
210-0 Regional Communication Center	26,838	52,917	6,187	85,942	(25,336)	60,606	-	-	-	146,548
211-0 Truckee River Flood Management	26,484	44,714	52,916	124,114	(156,286)	(32,172)	-	-	(43,633)	48,309
216-0 & 165-1 Roads	742,732	14,223	636,773	1,393,728	(1,464,878)	(71,150)	-	-	(528,407)	794,171
221-0 Indigent Assistance	28,742	-	13	28,755	(14,197)	14,558	-	-	-	43,313
225-0 Senior Center	281,751	180,359	195,284	657,394	(700,855)	(43,462)	-	(44,137)	(169,671)	400,124
228-0 Child Protective Services	834,116	174,548	1,282,910	2,291,574	(2,020,661)	270,913	-	(163,727)	(979,254)	1,419,506
266-0 Truckee Remediation District	96,054	2,709	37,526	136,289	(76,399)	59,890	-	(2,045)	(29,083)	165,051
270-1 Other Restricted Admin	228,172	-	-	228,172	(169,871)	58,301	-	-	-	286,473
270-2 Other Restricted Funds-Baseball	3,063	-	-	3,063	(2,279)	784	-	-	-	3,847
270-3 Other Restricted Funds-Coop Ext	5,297	-	19,434	24,731	(18,420)	6,311	-	-	(19,395)	11,647
270-6 Other Restricted Funds-May	29,263	-	10,250	39,513	(63,322)	(23,809)	-	-	(4,844)	10,860
270-7 Other Rest Funds-Admin Assess	12,856	-	1,149	14,005	(12,470)	1,535	-	-	-	15,540
280-0 TMFPD General Fund	201,839	417,553	159,949	779,341	(671,157)	108,184	-	(5,168)	-	882,357
281-0 SFPD General Fund	10,189	-	-	10,189	(15,219)	(5,030)	-	-	-	5,159
301-0 Debt Service	14,007	-	112	14,119	(10,500)	3,619	-	-	-	17,738
340-0 SAD Debt Service	95,302	2,608	(9,714)	88,196	(71,210)	16,986	-	-	-	105,181
402-0 Public Works Construction Fund	80,462	-	3,402	83,864	(60,371)	23,493	-	-	-	107,357
404-0 Parks Construction Fund	158,400	-	992	159,392	(123,329)	36,063	-	-	-	195,455
430-0 Regional Permits Capital	1,176	-	97	1,273	-	1,273	-	-	-	2,546
480-0 TMFPD Const	26,329	-	-	26,329	(9,640)	16,689	-	-	-	43,018
489-0 Capital Facilities Fund	18,086	-	430	18,516	(22,712)	(4,196)	-	-	-	14,320
520 Golf Course	95,072	-	15,620	110,692	(91,853)	18,839	-	-	(9,688)	119,843
560 Building and Safety Fund	172,145	137,964	174,854	484,963	(354,735)	130,228	-	(9,647)	(159,983)	445,561
566-0 Water Resources	828,113	291,306	380,344	1,499,763	(1,433,192)	66,571	-	(6,042)	(237,543)	1,322,748
568-0 So.Truckee Meadows GID	8,936	-	-	8,936	(13,135)	(4,199)	-	-	-	4,737
618-0 Health Benefits	41,860	103	21,478	63,441	(66,721)	(3,280)	-	-	(14,551)	45,610
619-0 Risk Management	16,952	20,896	40,084	77,932	(103,984)	(26,052)	-	-	(38,789)	13,091
669-0 Equipment Services	268,526	685	160,722	429,933	(577,197)	(147,264)	-	-	(121,193)	161,476
711-0 TR Flood Investment	-	-	-	-	-	-	-	-	-	-
712-0 Nevada Works	-	-	-	-	(838)	(838)	-	-	-	(838)
713-0 RTC	-	-	450,847	450,847	(106,389)	344,458	-	-	(450,847)	344,458
714-0 WC School Dist Debt	-	-	-	-	(133)	(133)	-	-	-	(133)
715-0 Library Investment	1,448	-	-	1,448	(6,379)	(4,931)	-	-	-	(3,483)
716-0 TWRQSA Joint Venture	221	-	-	221	(412)	(191)	-	-	-	30
718-0 Reno Tahoe Airport Authority	-	-	-	-	-	-	-	-	-	-
721-0 Public Guard Trust	-	-	-	-	-	-	-	-	-	-
722-0 Social Service Trust	-	-	-	-	(411)	(411)	-	-	-	(411)
730-0 Fish & Game	-	-	-	-	(73)	(73)	-	-	-	(73)
732-0 Range Improvement District	-	-	-	-	(30)	(30)	-	-	-	(30)
738-0 Court Trust Fund	-	-	-	-	-	-	-	-	-	-
739-0 Sheriff Trust & Agency Fund	-	-	-	-	-	-	-	-	-	-
740-0 Railroad Grd Sep Pro	-	-	-	-	-	-	-	-	-	-
742-0 Southwest Point/Arrowhead	-	-	-	-	(85)	(85)	-	-	-	(85)
750-0 OPEB Trust Fund	12,741	-	-	12,741	(26,812)	(14,071)	-	-	-	(1,330)
752-0 Agency Tax Settlement	-	-	-	-	(2,369)	(2,369)	-	-	-	(2,369)
753-0 Deferred Com Division	368	-	-	368	(250)	118	-	-	-	486
754-0 Tahoe Regional Planning	-	-	-	-	(211)	(211)	-	-	-	(211)
756-0 Tank Farm	-	-	-	-	-	-	-	-	-	-
766-0 Western Reg Wtr Comm	5,685	1,032	-	6,717	(1,653)	5,064	-	(972)	-	10,809
798000 Treasury Unappportioned	-	-	-	-	-	-	-	-	-	-
990055 May Building Trust	-	-	-	-	-	-	-	-	-	-

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SCHEDULE OF ALLOCATED COSTS

	SUBTOTAL PAGE 8	SUBTOTAL PAGE 11	SUBTOTAL PAGE 14	TOTAL FY15 ACTUAL ALLOCATED	PRIOR FY15 ALLOC AMT	ROLL-FORWARD ADJUST	DIRECT LEASE ADJUSTMENT	UTILITY COST ADJUSTMENT	OPEB ADJUSTMENT	FINAL ALLOCATED AMOUNT
990221 Verdi Tv Admin	$ -	$ -	$ -	$ -	$ (690)	$ (690)	$ -	$ -	$ -	$ (690)
992010 Senior Services Fund	-	-	-	-	-	-	-	-	-	-
994000 TRPA Permits	-	-	-	-	(115)	(115)	-	-	-	(115)
994002 AT&T Cell Tower	-	-	-	-	-	-	-	-	-	-
994003 Ubiquitel Cell Tower	-	-	-	-	-	-	-	-	-	-
998000 Financial Assurances	-	-	-	-	-	-	-	-	-	-
Other	421,925	176,035	209,158	807,118	(1,276,974)	(469,856)	-	(3,686)	(208,439)	125,136
Total Allocated - All Pages	$ 13,382,625	$ 17,324,765	$ 18,960,588	$ 49,667,978	$ (45,152,702)	$ 4,515,276	$ (612,060)	$ (2,927,107)	$ (15,726,149)	$ 34,917,938

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WASHOE COUNTY FISCAL YEAR 2017
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 FY2015 actual expenditures. Carry forward calculations determine the under-recovery or over-recovery from the estimated FY 2015 recovery , based upon FY2013 actuals, to the actual FY2015 amount.

	Total Expenditures	Exclusions/ Unallowable	Indirect Costs	Direct Costs	
				Direct Salaries	Other Expenditures
County Salary Expenditures per CAFR for all Operating Departments:					
Total Operating Salaries -	160,522,164	-	-	$ 160,522,164	-
Total County Costs per CAFR	$ 160,522,164	$ -	$ -	$ 160,522,164	$ -
Services Furnished But Not Billed by Other Government Agencies, per A-87					
101-1 County Manager			585,521		
101-6 Communication & Engagement			809,924		
101-8 Management Services			648,851		
101-9 Internal Audit			125,382		
103-3 Comptroller			2,268,231		
103-6 Purchasing			367,389		
105-1 Comm Svcs Admin			2,447,875		
105-31 Facility Operations			6,129,452		
105304 Facilities Pres			569,955		
105305 Utilities			2,927,107		
106-1 DA Criminal			705,883		
106-7 DA Civil			3,095,469		
108100 IT Admin			467,175		
108301 Telecomm			100,141		
108300-900 IT Software & Services			7,215,567		
108500 IT Enterprise Infrastructure			2,243,468		
108800 IT Infrastr Pres			632,028		
109-1 Human Resources			2,279,555		
113-0 Treasurer			322,857		
188-0 & 182020 Fund Tsfr & OPEB			15,726,149		
FY 2015 Actual Total	$ -	$ -	$ 49,667,978	$ 160,522,164	$ -

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

Total Indirect Costs: Actuals					
FY15 CAP Distribution				$	49,667,978
	Subtotal			$	49,667,978
Carry Forward from FY13 for FY15	(Over)/Under			$	1,464,870
	Subtotal			$	51,132,848
Total Indirect Costs: Estimated					
FY15 Fixed Rate and estimated allowable amt		30.90%	$ (49,601,349)		
Actual FY15 Indirect Costs			$ 49,667,978		
(Over)/Under Recovery Amount				$	66,629
Adjustment for OPEB, Energy, and Leases				$	(19,265,316)
Total County Indirect Costs				$	31,934,161

Total Indirect Costs (FY2015 Actuals + Over/(under) recovery)	$ 31,934,161	=	**19.89%**	**Washoe County Indirect Cost Rate for FY2017**
Total Direct Salaries	$ 160,522,164			

Carry Over Calculation:	
Estimated Recovery	$ (49,601,349)
Actual Recovery	$ 51,132,848
Carryover for Actuals FY15	1,531,499

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 FTEs, as "Allocated within Office."

County of Washoe, Nevada
County Wide Cost Allocation Plan
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101-1 COUNTY MANAGER

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	Grants Admin	County Admin	Chief Executive	County Comm	Allocated within Office
Department Expenditures						
Salaries	$ 636,438	$ -	$ 293,271	$ 218,298	$ 124,869	$ -
Salary %	100.0000%	0.0000%	46.0800%	34.3000%	19.6200%	0.0000%
Benefits	230,949	-	106,421	79,216	45,312	-
	867,387	-	399,692	297,514	170,181	-
Services & Supplies	198,106	-	91,801	66,105	40,201	-
Professional Services	118,288		54,507	40,573	23,208	-
Contracted Temp Services	1,004	-	463	345	197	-
Travel	2,478		888	1,590		
Dues	4,312	-	1,727	2,585	-	-
Departmental Expenditures Total	1,191,575	-	549,077	408,710	233,787	-
A-87 Adjustments:						
Unallowable Prof Svcs	(10,122)	-	(4,664)	(3,472)	(1,986)	-
Adjust for Statistical Order	-	-	-	-	-	-
Less: Unallowable Dues & Lobbying	(300)	-	(138)	(103)	(59)	-
Less: Food	(1,316)	-	(607)	(451)	(258)	-
Less: Special Debt - Food	(660)	-	(304)	(226)	(129)	-
Less; Other Expense	(100)	-	(46)	(34)	(20)	-
Less: Travel - Food	(140)		(65)	(48)	(28)	
Add Depreciation, Equipment	-	-	-	-	-	-
A-87 Allowable Costs	1,178,937	-	543,254	404,375	231,307	-
Allocated Costs:						
101-1 County Manager	-	-	-	-	-	-
101-6 Comm & Engagement	1,468	-	676	504	288	-
101-8 Mgmt Svcs	7,373	-	3,397	2,529	1,447	-
101-9 Internal Audit	-	-	-	-	-	-
103-3 Comptroller	4,456	-	2,053	1,528	875	-
103-6 Purchasing	1,136	-	523	390	223	-
105-1 Comm Svcs Admin	-	-	-	-	-	-
105-31 Facility Operations	84,782	-	10,277	2,569	12,846	59,091
105304 Facilities Pres	1,429	-	173	43	217	996
105305 Energy	22,983	-	2,786	696	3,482	16,018
106-1 DA Criminal	-	-	-	-	-	-
106700 DA Civil	24,463	-	2,965	741	3,707	17,050
108100 IT Admin	-	-	-	-	-	-
108301 Telecomm	514	-	237	176	101	-
108300-900 IT Software & Services	143,582	-	17,404	4,351	21,755	100,072
108500 IT Enterprise Infra	31,291	-	3,793	948	4,741	21,809
108800 IT Infrastr Pres	-	-	-	0	-	-
109-0 Human Resources	5,011	-	2,309	1,719	983	-
113-0 Treasurer	768	-	93	23	652	-
188-0 Fund Transfers	111,505	-	13,516	3,379	94,610	-
Total A-87 Costs	1,619,698	-	603,457	423,972	377,234	215,036
Distribute General Administration	-	-	-	-	-	-
Total Costs by Function	1,619,698	-	603,457	423,972	377,234	215,036
Unallowable Costs	(801,205)	-	-	(423,972)	(377,234)	-
Total Allocated Costs	$ 818,493		$ 603,457			$ 215,036

Reconciliation to SAP 101-0 General Funds Only

		Total
Central Service Cost Centers:		
	Co Manager	$ 1,191,575
	Comm & Engagement	897,486
	Mgmt Svc	1,530,261
	Internal Audit	145,003
	Subtotal	$ 3,764,326
Non Central Service Cost Centers:		
	Grants Division	5,359
	Emergency Mgmt	1,010,945
	Total	$ 4,780,629

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101-1 COUNTY MANAGER

ALLOCATION OF COSTS:	County Administration			Support Costs Allocated within Office			
	FTE	%	Allocated Costs	FTE	%	Allocated Costs	Total Allocated
Allocated Departments:							
101-1 County Manager	-	0.0000%	$ -	-	-	$ -	$ -
101-6 Comm & Engagement	6	0.2428%	1,465	6	21.43%	46,079	47,544
101-8 Mgmt Svcs	12	0.4856%	2,930	12	42.86%	92,158	95,088
101-9 Internal Audit	1	0.0405%	244	1	3.57%	7,680	7,924
103-3 Comptroller	27	1.0927%	6,594	-	-	-	6,594
103-6 Purchasing	-	0.0000%	-	-	-	-	-
105-1 Comm Svcs Admin	3	0.1068%	644	-	-	-	644
105-31 Facility Operations	69	2.8119%	16,969	-	-	-	16,969
105304 Facilities Pres	-	0.0000%	-	-	-	-	-
105305 Energy	-	0.0000%	-	-	-	-	-
106-1 DA Criminal	105	4.2494%	25,643	-	-	-	25,643
106700 DA Civil	24	0.9713%	5,861	-	-	-	5,861
108100 IT Admin	72	2.9280%	17,669	-	-	-	17,669
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	18	0.7285%	4,396	-	-	-	4,396
113-0 Treasurer	19	0.7689%	4,640	-	-	-	4,640
188-0 Fund Transfers	-	0.0000%	-	-	-	-	-
Subtotal, Allocated Departments	356	14.4264%	87,055	19	67.8571%	145,917	232,972
Operating Departments							
100-0 County Commission	5	0.2024%	$ 1,221	5	17.86%	$ 38,399	$ 39,620
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	-	-	-
101-5 Emer Mgmnt Administration	4	0.1619%	977	4	14.29%	30,719	31,696
102-0 Assessor	59	2.3878%	14,409	-	-	-	14,409
104-0 Clerk	14	0.5666%	3,419	-	-	-	3,419
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	38	1.5379%	9,281	-	-	-	9,281
106-5 DA Grants	-	0.0000%	-	-	-	-	-
106710 DA CPS Integration	-	0.0000%	-	-	-	-	-
106-9 Drug Forfeitures	1	0.0405%	244	-	-	-	244
108-7 GIS Base Mapping	-	0.0000%	-	-	-	-	-
111-0 Recorder	22	0.8904%	5,373	-	-	-	5,373
112-0 Registrar of Voters	6	0.2428%	1,465	-	-	-	1,465
120-0 District Courts	163	6.5894%	39,764	-	-	-	39,764
124-0 Public Defender	55	2.2441%	13,542	-	-	-	13,542
125-1 Incline Justice Court	5	0.1821%	1,099	-	-	-	1,099
125-3 Reno Justice Court	51	2.0559%	12,406	-	-	-	12,406
125-4 Sparks Justice Court	24	0.9879%	5,962	-	-	-	5,962
125-7 Wadsworth Justice Court	2	0.0809%	488	-	-	-	488
126-0 Incline Constable	1	0.0405%	244	-	-	-	244
127-0 Juvenile Services	113	4.5533%	27,477	-	-	-	27,477
128-0 Alternate Public Defender	15	0.6071%	3,664	-	-	-	3,664
129-0 Conflict Counsel	-	0.0000%	-	-	-	-	-
130-0 Library	94	3.8172%	23,035	-	-	-	23,035

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101-1 COUNTY MANAGER

ALLOCATION OF COSTS:	County Administration			Support Costs Allocated within Office			
	FTE	%	Allocated Costs	FTE	%	Allocated Costs	Total Allocated
140-1 Parks Administration	35	1.4185%	$ 8,560	-	-	$ -	$ 8,560
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	704	28.4914%	171,937	-	-	-	171,937
153-0 Medical Examiner	15	0.6071%	3,664	-	-	-	3,664
154-0 Alternate Sentencing	5	0.2024%	1,221	-	-	-	1,221
157100 Public Guardian	15	0.6265%	3,781	-	-	-	3,781
159100 Public Administrator	10	0.4047%	2,442	-	-	-	2,442
179100 Social Services Admin	42	1.6795%	10,135	-	-	-	10,135
179120 County Child Welfare	-	0.0000%	-	-	-	-	-
179200 General Assistance	-	0.0000%	-	-	-	-	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	-	-	-
179-2 Homeless Services	-	0.0000%	-	-	-	-	-
179-3 Housing	-	0.0000%	-	-	-	-	-
179-4 Indigent Services	-	0.0000%	-	-	-	-	-
179-5 Behavioral Health Program	-	0.0000%	-	-	-	-	-
180-0 Intergovernmental	-	0.0000%	-	-	-	-	-
181-00 Community Support	-	0.0000%	-	-	-	-	-
182010 Accrued Benefits	-	0.0000%	-	-	-	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	-	-	-
189-0 Contingency	-	0.0000%	-	-	-	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	-	-	-
202-0 Public Health Administration	144	5.8249%	35,151	-	-	-	35,151
203-0 Stabilization Fund	-	0.0000%	-	-	-	-	-
204-0 Library Expansion	12	0.5010%	3,023	-	-	-	3,023
205-0 Animal Services	35	1.4165%	8,548	-	-	-	8,548
208-0 Enhanced 911	1	0.0202%	122	-	-	-	122
209-0 Regional Safety Training Center	5	0.1922%	1,160	-	-	-	1,160
210-0 Regional Communication Center	4	0.1680%	1,014	-	-	-	1,014
211-0 Truckee River Flood Mgmt	9	0.3642%	2,198	-	-	-	2,198
216-0 & 165-1 Roads	55	2.2222%	13,410	-	-	-	13,410
221-0 Indigent Assistance	-	0.0000%	-	-	-	-	-
225-0 Senior Center	22	0.8835%	5,332	-	-	-	5,332
228-0 Child Protective Services	217	8.7736%	52,945	-	-	-	52,945
266-0 Truckee Remediation Dist	7	0.2910%	1,756	-	-	-	1,756
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	4	0.1485%	896	-	-	-	896
270-7 Other Restricted Funds-Admin Assess	-	0.0000%	-	-	-	-	-
280-0 TMFPD General Fund	-	0.0000%	-	-	-	-	-
281-0 SFPD General Fund	-	0.0000%	-	-	-	-	-
301-0 Debt Service	-	0.0000%	-	-	-	-	-
340-0 SAD Debt Service	-	0.0000%	-	-	-	-	-
402-0 Public Works Construction Fund	-	0.0000%	-	-	-	-	-
404-0 Parks Construction Fund	-	0.0000%	-	-	-	-	-
430-0 Regional Permits Capital		0.0000%	-	-	-	-	-
480-0 TMFPD Const	-	0.0000%	-	-	-	-	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

101-1 COUNTY MANAGER

ALLOCATION OF COSTS:	County Administration			Support Costs Allocated within Office			
	FTE	%	Allocated Costs	FTE	%	Allocated Costs	Total Allocated
489-0 Capital Facilities Fund	-	0.0000%	$ -	-	-	$ -	$ -
520 Golf Course	4	0.1643%	991	-	-	-	991
560 Building and Safety Fund	14	0.5706%	3,443	-	-	-	3,443
566-0 Water Resources	63	2.5610%	15,455	-	-	-	15,455
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	-	-	-
618-0 Health Benefits	-	0.0000%	-	-	-	-	-
619-0 Risk Management	-	0.0000%	-	-	-	-	-
669-0 Equipment Services	21	0.8531%	5,148	-	-	-	5,148
711-0 TR Flood Investment	-	0.0000%	-	-	-	-	-
712-0 Nevada Works	-	0.0000%	-	-	-	-	-
713-0 RTC	-	0.0000%	-	-	-	-	-
714-0 WC School Dist Debt	-	0.0000%	-	-	-	-	-
715-0 Library Investment	-	0.0000%	-	-	-	-	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	-	-	-
718-0 Reno Tahoe Airport Auth	-	0.0000%	-	-	-	-	-
721-0 Public Guard Trust	-	0.0000%	-	-	-	-	-
722-0 Social Service Trust	-	0.0000%	-	-	-	-	-
730-0 Fish and Game	-	0.0000%	-	-	-	-	-
732-0 Range Improvement District	-	0.0000%	-	-	-	-	-
738-0 Court Trust Fund	-	0.0000%	-	-	-	-	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	-	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	-	-	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	-	-	-
750-0 OPEB Trust Fund	-	0.0000%	-	-	-	-	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	-	-	-
753-0 Deferred Com Division	-	0.0000%	-	-	-	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	-	-	-
756-0 Tank Farm	-	0.0000%	-	-	-	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	-	-	-
798000 Treasury Unapportioned	-	0.0000%	-	-	-	-	-
990055 May Building Trust	-	0.0000%	-	-	-	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	-	-	-
992010 Senior Services Fund	-	0.0000%	-	-	-	-	-
994000 TRPA Permits	-	0.0000%	-	-	-	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	-	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	-	-	-
998000 Financial Assurances	-	0.0000%	-	-	-	-	-
Other	-	0.0000%	-	-	-	-	-
Total Allocations to Operating Depts:	2,114	85.5736%	516,402	9	32.1429%	69,119	585,521
Total Costs Allocated	2,471	100.0000%	$ 603,457	$ 28	100.0000%	$ 215,036	$ 818,493

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

101-6 COMMUNICATION AND ENGAGEMENT

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Communications and Engagement unit of the County Manager's office supports all County Departments in communications with the public and news media. Their primary mission is to inform the public of programs and activities administered by Washoe County. This includes promoting various federally financed health and human service programs, community development, public safety, and the entire range of county services. This active promotion encourages participation by County residents in many of the social service and health programs, and promotes the County's ability to meet service level targets for its federally financed programs. Costs are allocated to Departments based on FTEs during FY 2015.

Reprographics costs from Cost Center 162600 and Mail Room costs are identified under the Community Services Department in FY2015. The Division provides copying, reprographic services for all Departments of the County. Costs are distributed based upon actual use statistics for FY2015. 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 FY2015.

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
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101-6 COMMUNICATION AND ENGAGEMENT

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	General Admin	Communication & Engagement	Reprographics 101605/101620	Mailroom 101610/101625	Citizen Advisory	Citizen Participation
Department Expenditures							
Salaries	$ 383,381	$ -	$ 173,138	$ 174,384	$ 35,859	$ -	$ -
Salary %	300.0000%	0.0000%	100.0000%	100.0000%	100.0000%	0.0000%	0.0000%
Benefits	$ 165,773	-	71,191	75,800	18,782	-	-
	549,154	-	244,329	250,184	54,641	-	-
Services & Supplies	348,333		241,110	60,481	46,742		
Consulting Services	-		-				
Professional Services	-		-				
Other Expense	-		-				
Equipment	-		-				
Departmental Expenditures Total	897,486	-	485,438	310,665	101,383	-	-
A-87 Adjustments:							
Revenues Received	(11,188)		-	(11,188)		-	-
Less: Seminars & MeetingsGuest Fee	(30)		(30)				
Less: Unallowable Professional Svcs	(5,000)		(5,000)				
Less: Unallowable Other Expense	(51)		(51)				
Less: Unallowable Debt Management	-		-				
Less: Unallowable Food Svcs	(807)		(807)				
Less: Volunteer Expense	-		-				
A-87 Allowable Costs	880,411	-	479,550	299,477	101,383	-	-
Allocated Costs:							
101-1 County Manager	47,544		47,544				
101-6 Comm & Engagement	-		-				
101-8 Mgmt Svcs	-		-				
101-9 Internal Audit	-		-				
103-3 Comptroller	4,558		4,558				
103-6 Purchasing	2,440		2,440				
105-1 Comm Svcs Admin	-		-				
105-31 Facility Operations	-		-				
105304 Facilities Pres	-		-				
105305 Energy	-		-				
106-1 DA Criminal	-		-				
106700 DA Civil	-		-				
108100 IT Admin	11,366		11,366				
108301 Telecomm	377		377				
108300-900 IT Software & Services	-		-				
108500 IT Enterprise Infra	-		-				
108800 IT Infrastr Pres	-		-				
109-0 Human Resources	6,015		6,015				
113-0 Treasurer	1,647		1,647				
188-0 Fund Transfers	24,239		24,239				
Total A-87 Costs	978,596	-	577,736	299,477	101,383	-	-
Distribute General Administration	-	-	-	-	-	-	-
Total Costs by Function	978,596	-	577,736	299,477	101,383	-	-
Unallowable Costs	-	-	-	-	-	-	-
Total Allocated Costs	$ 978,596	$ -	$ 577,736	$ 299,477	$ 101,383	$ -	$ -

County of Washoe, Nevada
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Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

101-6 COMMUNICATION AND ENGAGEMENT

ALLOCATION OF COSTS:	Communications & Engagement			Reprographics			Mailroom			
	FTE	%	Allocated Costs	Labor Charges	%	Allocated Costs	Labor Charges	%	Allocated Costs	Total Allocated
Allocated Departments:										
101-1 County Manager	5	0.1928%	$ 1,114	$ 133	0.0920%	$ 276	$ 387	0.0770%	$ 78	$ 1,468
101-6 Comm & Engagement	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
101-8 Mgmt Svcs	12	0.4628%	2,674	16,918	11.6620%	34,925	-	0.0000%	-	37,599
101-9 Internal Audit	1	0.0386%	223	-	0.0000%	-	-	0.0000%	-	223
103-3 Comptroller	27	1.0413%	6,016	1,553	1.0702%	3,205	12,000	2.3891%	2,422	11,643
103-6 Purchasing	-	0.0000%	-	-	0.0000%	-	135	0.0269%	27	27
105-1 Comm Svcs Admin	3	0.1018%	588	1,249	0.8608%	2,578	16,885	3.3616%	3,408	6,574
105-31 Facility Operations	69	2.6796%	15,481	177	0.1223%	366	56	0.0112%	11	15,858
105304 Facilities Pres	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
105305 Energy	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
106-1 DA Criminal	105	4.0495%	23,395	4,429	3.0533%	9,144	13,136	2.6153%	2,651	35,190
106700 DA Civil	24	0.9256%	5,348	-	0.0000%	-	-	0.0000%	-	5,348
108100 IT Admin	72	2.7903%	16,121	98	0.0675%	202	2,031	0.4043%	410	16,733
108301 Telecomm	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
108300-900 IT Software & Services	-	0.0000%	-	-	0.0000%	-	-	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	18	0.6942%	4,011	4,551	3.1369%	9,394	6,849	1.3636%	1,382	14,787
113-0 Treasurer	19	0.7328%	4,234	5,277	3.6375%	10,893	40,105	7.9842%	8,095	23,222
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
Subtotal, Allocated Departments	355	13.7093%	79,205	34,385	23.7025%	70,983	91,585	18.2332%	18,484	168,672
Operating Departments										
100-0 County Commission	5	0.1928%	$ 1,114	$ 374	0.2578%	$ 772	$ 596	0.1186%	$ 120	$ 2,006
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
101-5 Emer Mgmnt Administration	4	0.1543%	891	260	0.1793%	537	122	0.0242%	25	1,453
102-0 Assessor	59	2.2754%	13,146	13,199	9.0986%	27,248	102,104	20.3273%	20,608	61,002
104-0 Clerk	14	0.5399%	3,119	1,189	0.8197%	2,455	3,978	0.7920%	803	6,377
105-2 Comm Svcs Proj & Prog	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
105-4 Comm Svcs Planning	-	0.0000%	-	892	0.6147%	1,841	-	0.0000%	-	1,841
105-5 Comm Svcs Engineering	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
106-3 Family Support Enf	38	1.4655%	8,467	2,901	1.9998%	5,989	33,083	6.5864%	6,677	21,133
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
106-9 Drug Forfeitures	1	0.0386%	223	-	0.0000%	-	-	0.0000%	-	223
108-7 GIS Base Mapping	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
111-0 Recorder	22	0.8485%	4,902	1,824	1.2572%	3,765	13,264	2.6407%	2,677	11,344
112-0 Registrar of Voters	6	0.2314%	1,337	15,296	10.5440%	31,577	23,051	4.5890%	4,652	37,566
120-0 District Courts	163	6.2794%	36,278	4,823	3.3248%	9,957	34,544	6.8771%	6,972	53,207
124-0 Public Defender	55	2.1385%	12,355	1,230	0.8479%	2,539	5,760	1.1468%	1,163	16,057
125-1 Incline Justice Court	5	0.1735%	1,002	110	0.0756%	226	-	0.0000%	-	1,228
125-3 Reno Justice Court	51	1.9592%	11,319	170	0.1172%	351	9,405	1.8724%	1,898	13,568
125-4 Sparks Justice Court	24	0.9414%	5,439	303	0.2092%	627	212	0.0422%	43	6,109
125-7 Wadsworth Justice Court	2	0.0771%	445	116	0.0798%	239	-	0.0000%	-	684
126-0 Incline Constable	1	0.0386%	223	-	0.0000%	-	-	0.0000%	-	223
127-0 Juvenile Services	113	4.3391%	25,069	1,466	1.0104%	3,026	7,836	1.5599%	1,581	29,676
128-0 Alternative Public Defender	15	0.5785%	3,342	312	0.2149%	644	1,291	0.2571%	261	4,247
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
130-0 Library	94	3.6376%	21,016	1,739	1.1988%	3,590	1,132	0.2253%	228	24,834

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101-6 COMMUNICATION AND ENGAGEMENT

ALLOCATION OF COSTS:	Communications & Engagement			Reprographics			Mailroom			
	FTE	%	Allocated Costs	Labor Charges	%	Allocated Costs	Labor Charges	%	Allocated Costs	Total Allocated
140-1 Parks Administration	35	1.3518%	$ 7,810	$ 4,275	2.9471%	$ 8,826	$ -	0.0000%	$ -	$ 16,636
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
140-3 Parks Recreation	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
140-4 Parks Operations	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
150-0 Sheriff	704	27.1504%	156,857	19,494	13.4383%	40,244	20,357	4.0528%	4,109	201,209
153-0 Medical Examiner	15	0.5785%	3,342	955	0.6583%	1,971	1,356	0.2700%	274	5,587
101-7 Alternative Sentencing	5	0.1928%	1,114	176	0.1211%	363	-	0.0000%	-	1,477
157100 Public Guardian	15	0.5970%	3,449	93	0.0640%	192	2,201	0.4383%	444	4,085
159100 Public Administrator	10	0.3857%	2,228	347	0.2392%	716	4,098	0.8159%	827	3,771
179100 Social Services Admin	42	1.6005%	9,247	7,824	5.3931%	16,151	80,592	16.0446%	16,266	41,664
179120 County Child Welfare	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
179200 General Assistance	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
179-2 Homeless Services	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
179-3 Housing	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
179-4 Indigent Services	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
179-5 Behavioral Health Program	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
181-00 Community Support	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
182010 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	2,470	0.4917%	499	499
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
202-0 Public Health Administration	144	5.5509%	32,070	12,533	8.6395%	25,873	19,355	3.8533%	3,907	61,850
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
204-0 Library Expansion	12	0.4775%	2,759	-	0.0000%	-	-	0.0000%	-	2,759
205-0 Animal Services	35	1.3498%	7,798	3,187	2.1967%	6,579	24,450	4.8676%	4,935	19,312
208-0 Enhanced 911	1	0.0193%	112	-	0.0000%	-	-	0.0000%	-	112
209-0 Regional Safety Training Center	5	0.1832%	1,058	-	0.0000%	-	-	0.0000%	-	1,058
210-0 Regional Communication Center	4	0.1601%	925	-	0.0000%	-	-	0.0000%	-	925
211-0 Truckee River Flood Mgmt	9	0.3471%	2,005	-	0.0000%	-	-	0.0000%	-	2,005
216-0 & 165-1 Roads	55	2.1177%	12,235	81	0.0557%	167	11	0.0023%	2	12,404
221-0 Indigent Assistance	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
225-0 Senior Center	22	0.8419%	4,864	8,475	5.8422%	17,496	3,434	0.6837%	693	23,053
228-0 Child Protective Services	217	8.3608%	48,303	-	0.0000%	-	-	0.0000%	-	48,303
266-0 Truckee Remediation District	7	0.2773%	1,602	-	0.0000%	-	-	0.0000%	-	1,602
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	4	0.1415%	817	-	0.0000%	-	-	0.0000%	-	817
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
280-0 TMFPD General Fund	123	4.7437%	27,406	1,998	1.3770%	4,124	999	0.1990%	202	31,732
281-0 SFPD General Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
301-0 Debt Service	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
340-0 SAD Debt Service	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
402-0 Public Works Construction Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
404-0 Parks Construction Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
430-0 Regional Permits Capital		0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
480-0 TMFPD Const	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-

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101-6 COMMUNICATION AND ENGAGEMENT

ALLOCATION OF COSTS:	Communications & Engagement			Reprographics			Mailroom			
	FTE	%	Allocated Costs	Labor Charges	%	Allocated Costs	Labor Charges	%	Allocated Costs	Total Allocated
489-0 Capital Facilities Fund	-	0.0000%	$ -	$ -	0.0000%	$ -	$ -	0.0000%	$ -	$ -
520 Golf Course	4	0.1566%	905	-	0.0000%	-	-	0.0000%	-	905
560 Building and Safety Fund	14	0.5438%	3,142	1,514	1.0435%	3,125	552	0.1100%	112	6,379
566-0 Water Resources	63	2.4405%	14,100	-	0.0000%	-	13,398	2.6673%	2,704	16,804
568-0 So.Truckee Meadows GID	-	0.0000%	-	2,105	1.4511%	4,346	-	0.0000%	-	4,346
618-0 Health Benefits	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
619-0 Risk Management	-	0.0000%	-	359	0.2476%	742	108	0.0216%	22	764
669-0 Equipment Services	21	0.8130%	4,697	1,064	0.7334%	2,196	394	0.0784%	79	6,972
711-0 TR Flood Investment	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
712-0 Nevada Works	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
713-0 RTC	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
714-0 WC School Dist Debt	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
715-0 Library Investment	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
718-0 Reno Tahoe Airport Auth		0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
721-0 Public Guard Trust	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
722-0 Social Service Trust	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
730-0 Fish and Game	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
732-0 Range Improvement District	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
738-0 Court Trust Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
750-0 OPEB Trust Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
753-0 Deferred Com Division	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
798000 Treasury Unapportioned	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
Other	-	0.0000%	-	-	0.0000%	-	560	0.1113%	116	116
Total Allocations to Operating Depts:	2,237	86.2907%	498,531	110,682	76.2975%	228,494	410,715	81.7668%	82,899	809,924
Total Costs Allocated	2,593	100.0000%	$ 577,736	$ 145,067	100.0000%	$ 299,477	$ 502,300	100.0000%	$ 101,383	$ 978,596

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, 2015
Fixed for the Fiscal Year ending June 30, 2017

101-8 MANAGEMENT SERVICES DIVISION

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

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

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

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

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

The Management and Budget Program of the Department of Finance is responsible for preparing the County's budget for presentation to and consideration by the Board of County Commissioners. They assist County agencies in their funding requests, ensuring compliance with County policies. It is their responsibility to establish the availability of resources from all sources to support County programs. Their scope is all County government operations, including those supported with federal funds, and includes identifying the County resources and funding that is related to federally financed programs. The costs of the Budget Office are allocated to all County operating agencies based on the year end FY 2015 approved budget (in $1,000s), as identified in the County's Financial System SAP, CAFR Report. The allocation does not include any capital funds, claim expenditures, nor debt service.

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

101-8 MANAGEMENT SERVICES DIVISION

COSTS TO BE ALLOCATED Item of Cost	Total, all Services	101800 Mgmt Services	101820 Government Affairs	101810 Management & Budget	101840 Constituent Services	101110 Admin Enforcement	
Department Expenditures							
Salaries	$ 889,333.10	$ 219,883	$ 61,809	$ 371,142	$ 236,499	$ -	$ -
Salary %	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Benefits	338,971	79,900	20,881	145,585	92,605	-	-
	1,228,304	299,783	82,690	516,726	329,104	-	-
Services & Supplies	301,957	74,022	180,143	12,106	24,312	11,374	-
Consulting Services	-	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Departmental Expenditures Total	1,530,261	373,806	262,833	528,833	353,416	11,374	-
A-87 Adjustments:							
Less: Reimbursements, Fees, Penalties	(66,739)	-	-	-	-	(66,739)	-
Less: Unallowable Prof Svcs	-	-	-	-	-	-	-
Less: Other Expense	(79)	(60)	-	-	(19)		
Less: Unallowable Leg Costs	(262,833)	-	(262,833)	-	-	-	-
Less: Food Purchases	(2,513)	(1,246)	-	-	(1,267)	-	-
Add Depreciation, Equipment	-	-	-	-	-	-	-
A-87 Allowable Costs	1,198,097	372,499	-	528,833	352,130	(55,366)	-
Allocated Costs:							
101-1 County Manager	95,088	23,228	16,332	32,861	21,961	707	-
101-6 Comm & Engagement	37,599	9,185	6,458	12,994	8,684	279	-
101-8 Mgmt Svcs	-	-	-	-	-	-	-
101-9 Internal Audit	-	-	-	-	-	-	-
103-3 Comptroller	7,433	1,816	1,277	2,569	1,717	55	-
103-6 Purchasing	1,337	327	230	462	309	10	-
105-1 Comm Svcs Admin	-	-	-	-	-	-	-
105-31 Facility Operations	55,359	13,523	9,508	19,131	12,785	411	-
105304 Facilities Pres	1,105	270	190	382	255	8	-
105305 Energy	14,318	3,498	2,459	4,948	3,307	106	-
106-1 DA Criminal	-	-	-	-	-	-	-
106700 DA Civil	-	-	-	-	-	-	-
108100 IT Admin	-	-	-	-	-	-	-
108301 Telecomm	377	92	65	130	87	3	-
108300-900 IT Software & Services	13,253	3,237	2,276	4,580	3,061	99	-
108500 IT Enterprise Infra	2,526	617	434	873	583	19	-
108800 IT Infrastr Pres	-	-	-	-	-	-	-
109-0 Human Resources	12,028	2,938	2,066	4,157	2,778	89	-
113-0 Treasurer	1,261	308	217	436	291	9	-
188-0 Fund Transfers	116,349	28,421	19,984	40,208	26,871	865	-
Total A-87 Costs	1,556,130	459,958	61,495	652,563	434,819	(52,704)	-
Distribute to Management Services		-	-	-	-	-	-
Total Costs by Function	1,556,130	459,958	61,495	652,563	434,819	(52,704)	-
Unallowable Costs- No Basis	(903,567)	(459,958)	(61,495)	-	(434,819)	52,704	-
Total Allocated Costs	$ 652,563	$ -	$ -	$ 652,563	$ -	$ -	$ -

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

101-8 MANAGEMENT SERVICES DIVISION

ALLOCATION OF COSTS:	MANAGEMENT SERVICES			MANAGEMENT & BUDGETS			
	FTE	%	Allocated Costs	Budget ($1000)	%	Allocated Costs	Total Allocated
Allocated Departments:							
101-1 County Manager	5	0.1933%	$ -	$ 4,248	1.1298%	$ 7,373	$ 7,373
101-6 Comm & Engagement	6	0.2319%	-	-	0.0000%	-	-
101-8 Mgmt Svcs	-	0.0000%	-	-	0.0000%	-	-
101-9 Internal Audit	1	0.0387%	-	-	0.0000%	-	-
103-3 Comptroller	27	1.0437%	-	2,577	0.6854%	4,473	4,473
103-6 Purchasing	-	0.0000%	-	-	0.0000%	-	-
105-1 Comm Svcs Admin	3	0.1021%	-	15,973	4.2483%	27,723	27,723
105-31 Facility Operations	69	2.6658%	-	-	0.0000%	-	-
105304 Facilities Pres	-	0.0000%	-	-	0.0000%	-	-
105305 Energy	-	0.0000%	-	-	0.0000%	-	-
106-1 DA Criminal	105	4.0589%	-	20,473	5.4452%	35,533	35,533
106700 DA Civil	24	0.9277%	-	-	0.0000%	-	-
108100 IT Admin	72	2.7968%	-	11,470	3.0507%	19,908	19,908
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	18	0.6958%	-	2,181	0.5801%	3,786	3,786
113-0 Treasurer	19	0.7345%	-	2,139	0.5689%	3,712	3,712
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-
Subtotal, Allocated Departments	349	13.5092%	$ -	59,061	15.7084%	102,508	102,508
Operating Departments							
100-0 County Commission	5	0.1933%	$ -	$ 554	0.1473%	$ 961	$ 961
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-
101-5 Emer Mgmnt Administration	4	0.1546%	-	1,140	0.3032%	1,979	1,979
102-0 Assessor	59	2.2807%	-	6,201	1.6493%	10,763	10,763
104-0 Clerk	14	0.5412%	-	1,253	0.3333%	2,175	2,175
105-2 Comm Svcs Proj & Prog	-	0.0000%	-	-	0.0000%	-	-
105-4 Comm Svcs Planning	-	0.0000%	-	-	0.0000%	-	-
105-5 Comm Svcs Engineering	-	0.0000%	-	-	0.0000%	-	-
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-	-
106-3 Family Support Enf	38	1.4689%	-	-	0.0000%	-	-
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	-
106-9 Drug Forfeitures	1	0.0387%	-	-	0.0000%	-	-
108-7 GIS Base Mapping	-	0.0000%	-	-	0.0000%	-	-
111-0 Recorder	22	0.8504%	-	2,212	0.5883%	3,839	3,839
112-0 Registrar of Voters	6	0.2319%	-	1,382	0.3676%	2,399	2,399
120-0 District Courts	163	6.2939%	-	18,675	4.9670%	32,413	32,413
124-0 Public Defender	55	2.1435%	-	7,623	2.0275%	13,231	13,231
125-1 Incline Justice Court	5	0.1740%	-	470	0.1251%	816	816
125-3 Reno Justice Court	51	1.9637%	-	5,316	1.4140%	9,227	9,227
125-4 Sparks Justice Court	24	0.9436%	-	2,555	0.6794%	4,434	4,434
125-7 Wadsworth Justice Court	2	0.0773%	-	210	0.0558%	364	364
126-0 Incline Constable	1	0.0387%	-	111	0.0295%	193	193
127-0 Juvenile Services	113	4.3492%	-	14,389	3.8270%	24,974	24,974
128-0 Alternative Public Defender	15	0.5798%	-	2,066	0.5495%	3,586	3,586
129-0 Conflict Counsel	-	0.0000%	-	2,016	0.5362%	3,499	3,499
130-0 Library	94	3.6460%	-	7,923	2.1073%	13,751	13,751

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

101-8 MANAGEMENT SERVICES DIVISION

ALLOCATION OF COSTS:	MANAGEMENT SERVICES			MANAGEMENT & BUDGETS			
	FTE	%	Allocated Costs	Budget ($1000)	%	Allocated Costs	Total Allocated
140-1 Parks Administration	35	1.3549%	$ -	$ 5,005	1.3312%	$ 8,687	$ 8,687
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	704	27.2136%	-	96,219	25.5912%	167,000	167,000
153-0 Medical Examiner	15	0.5798%	-	2,320	0.6171%	4,027	4,027
154-0 Alternative Sentencing	5	0.1933%	-	769	0.2045%	1,334	1,334
157100 Public Guardian	15	0.5984%	-	1,549	0.4120%	2,689	2,689
159100 Public Administrator	10	0.3866%	-	1,011	0.2689%	1,755	1,755
179100 Social Services Admin	42	1.6042%	-	514	0.1367%	892	892
179120 County Child Welfare	-	0.0000%	-	530	0.1410%	920	920
179200 General Assistance	-	0.0000%	-	478	0.1271%	829	829
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-	-
179-2 Homeless Shelter	-	0.0000%	-	332	0.0883%	576	576
179-3 Housing	-	0.0000%	-	138	0.0367%	239	239
179-4 Medical Assit Indigent Services	-	0.0000%	-	15,480	4.1172%	26,867	26,867
179-5 Behavioral Health Program	-	0.0000%	-	132	0.0351%	229	229
180-0 Intergovernmental	-	0.0000%	-	3,254	0.8655%	5,648	5,648
181-00 Community Support	-	0.0000%	-	214	0.0569%	371	371
182010 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-	-
202-0 Public Health Administration	144	5.5637%	-	19,376	5.1534%	33,629	33,629
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-
204-0 Library Expansion	12	0.4786%	-	1,894	0.5037%	3,287	3,287
205-0 Animal Services	35	1.3530%	-	4,538	1.2070%	7,876	7,876
208-0 Enhanced 911	1	0.0193%	-	2,022	0.5378%	3,509	3,509
209-0 Regional Safety Training Center	5	0.1836%	-	821	0.2184%	1,425	1,425
210-0 Regional Communication Center	4	0.1604%	-	2,897	0.7705%	5,028	5,028
211-0 Truckee River Flood Mgmt	9	0.3479%	-	7,556	2.0097%	13,115	13,115
216-0 & 165-1 Roads	55	2.1226%	-	10,933	2.9079%	18,976	18,976
221-0 Indigent Assistance	-	0.0000%	-	14,782	3.9316%	25,656	25,656
225-0 Senior Center	22	0.8439%	-	4,140	1.1011%	7,185	7,185
228-0 Child Protective Services	217	8.3802%	-	48,364	12.8634%	83,942	83,942
266-0 Truckee Remediation District	7	0.2779%	-	6,983	1.8573%	12,120	12,120
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%	-	1,248	0.3319%	2,166	2,166
270-6 Other Restricted Funds- May	4	0.1419%	-	544	0.1447%	944	944
270-7 Other Rest Funds- Admin Assess	-	0.0000%	-	-	0.0000%	-	-
280-0 TMFPD General Fund	123	4.7547%	-	-	0.0000%	-	-
281-0 SFPD General Fund	-	0.0000%	-	-	0.0000%	-	-
301-0 Debt Service	-	0.0000%	-	-	0.0000%	-	-
340-0 SAD Debt Service	-	0.0000%	-	-	0.0000%	-	-
402-0 Public Works Construction Fund	-	0.0000%	-	-	0.0000%	-	-
404-0 Parks Construction Fund	-	0.0000%	-	-	0.0000%	-	-
430-0 Regional Permits Capital		0.0000%	-	-	0.0000%	-	-
480-0 TMFPD Const	-	0.0000%	-	-	0.0000%	-	-

County of Washoe, Nevada
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101-8 MANAGEMENT SERVICES DIVISION

ALLOCATION OF COSTS:	MANAGEMENT SERVICES			MANAGEMENT & BUDGETS			
	FTE	%	Allocated Costs	Budget ($1000)	%	Allocated Costs	Total Allocated
489-0 Capital Facilities Fund	-	0.0000%	$ -	$ -	0.0000%	$ -	$ -
520 Golf Course	4	0.1569%	-	2,317	0.6163%	4,022	4,022
560 Building and Safety Fund	14	0.5450%	-	1,111	0.2955%	1,928	1,928
566-0 Water Resources	63	2.4461%	-	33,218	8.8350%	57,654	57,654
568-0 So.Truckee Meadows GID	-	0.0000%	-	2,207	0.5870%	3,831	3,831
618-0 Health Benefits	-	0.0000%	-	357	0.0950%	620	620
619-0 Risk Management	-	0.0000%	-	336	0.0894%	583	583
669-0 Equipment Services	21	0.8149%	-	6,158	1.6378%	10,688	10,688
711-0 TR Flood Investment	-	0.0000%	-	-	0.0000%	-	-
712-0 Nevada Works	-	0.0000%	-	-	0.0000%	-	-
713-0 RTC	-	0.0000%	-	-	0.0000%	-	-
714-0 WC School Dist Debt	-	0.0000%	-	-	0.0000%	-	-
715-0 Library Investment	-	0.0000%	-	-	0.0000%	-	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	0.0000%	-	-
718-0 Reno Tahoe Airport Auth		0.0000%	-	-	0.0000%	-	-
721-0 Public Guard Trust	-	0.0000%	-	-	0.0000%	-	-
722-0 Social Service Trust	-	0.0000%	-	-	0.0000%	-	-
730-0 Fish and Game	-	0.0000%	-	-	0.0000%	-	-
732-0 Range Improvement District	-	0.0000%	-	-	0.0000%	-	-
738-0 Court Trust Fund	-	0.0000%	-	-	0.0000%	-	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	0.0000%	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	0.0000%	-	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	0.0000%	-	-
750-0 OPEB Trust Fund	-	0.0000%	-	-	0.0000%	-	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	0.0000%	-	-
753-0 Deferred Com Division	-	0.0000%	-	-	0.0000%	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	0.0000%	-	-
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	0.0000%	-	-
798000 Treasury Unapportioned	-	0.0000%	-	-	0.0000%	-	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-	-
Other	-	0.0000%	-	-	0.0000%	-	-
Total Allocations to Operating Depts:	2,237	86.4908%	-	373,843	99.4311%	648,851	648,851
Total Costs Allocated	2,587	100.0000%	$ -	$ 375,982	100.0000%	$ 652,563	$ 652,563

Nevada Works receives no oversight from the Strategic Planning and therefore excluded from the distribution.
Utilized SAP Budget Plan amount for Social Services to separate Admiistration for partial sub programs
For 182-0 Accrued Benefits and OPEB budgeted amount of $21,200,000 was excluded because this is not an operating Cost Center
For 189-0 Contingency budgeted amount of $5,643,300 was excluded because this is not an operating Cost Center
For 199-0 budgeted amounts of $1,554,088 for Undesignated Rev and a negative $128,500 for IV-D Grant Funds was excluded because this is not an operating Cost Center
Justice Courts Admin Assessment, $3,078,320 not utilized because it is not an operating budget
For the TMFPD, Fund Centers 280-0 and 286-0, and the SFPD, Fund Centers 281-0 and 283-0, Budget costs were removed based upon no direct support from the Budget Division
For 618-0 Health Benefits included only Staff Salaries & Benefits
For 619-0 Risk Management included only Staff Salaries & Benefits

County of Washoe, Nevada
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Fixed for the Fiscal Year ending June 30, 2017

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 FY2015.

County of Washoe, Nevada
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101-9 INTERNAL AUDIT

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	General Admin	Internal Audit
Department Expenditures			
Salaries	$ 93,624	$ -	$ 93,624
Salary %	100.0000%	0.0000%	100.0000%
Benefits	33,959	-	33,959
	127,583	-	127,583
Services & Supplies	17,420		17,420
Professional Service	-		-
Equipment - Capital	-		-
Departmental Expenditures Total	145,003	-	145,003
A-87 Adjustments:			
Less: Food Purchases	-		-
Less: Capital Equipment	-		-
Add Depreciation, Equipment	-		-
A-87 Allowable Costs	145,003	-	145,003
Allocated Costs:			
101-1 County Manager	7,924		7,924
101-6 Comm & Engagement	223		223
101-8 Mgmt Svcs	-		-
101-9 Internal Audit	-		-
103-3 Comptroller	156		156
103-6 Purchasing	98		98
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	34		34
108300-900 IT Software & Services	-		-
108500 IT Enterprise Infra	-		-
108800 IT Infrastructure Pres	-		-
109-0 Human Resources	1,001		1,001
113-0 Treasurer	24		24
188-0 Fund Transfers	4,844		4,844
Total A-87 Costs	159,307	-	159,307
Distribute General Administration		-	-
Total Costs by Function	159,307	-	159,307
Unallowable Costs	-	-	-
Total Allocated Costs	$ 159,307	$ -	$ 159,307

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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%	-
103-3 Comptroller	-	0.0000%	-
103-6 Purchasing	-	0.0000%	-
105-1 Comm Svcs Admin	-	0.0000%	-
105-31 Facility Operations	-	0.0000%	-
105304 Facilities Pres	-	0.0000%	-
105305 Energy	-	0.0000%	-
106-1 DA Criminal	294.25	20.9918%	33,442
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	4.25	0.3032%	483
188-0 Fund Transfers	-	0.0000%	-
Subtotal, Allocated Departments	299	21.2950%	33,925
Operating Departments			
100-0 County Commission	-	0.0000%	$ -
101-3 Grants Division - Co Mgr.	-	0.0000%	-
101-5 Emer Mgmnt Administration	-	0.0000%	-
102-0 Assessor	-	0.0000%	-
104-0 Clerk	-	0.0000%	-
105-2 Comm Svcs Proj & Prog	-	0.0000%	-
105-4 Comm Svcs Planning	-	0.0000%	-
105-5 Comm Svcs Engineering	-	0.0000%	-
106-2 CARES/SART	-	0.0000%	-
106-3 Family Support Enf	-	0.0000%	-
106-5 DA Grants	-	0.0000%	-
106710 DA CPS Integration	-	0.0000%	-
106-9 Drug Forfeitures	-	0.0000%	-
108-7 GIS Base Mapping	-	0.0000%	-
111-0 Recorder	-	0.0000%	-
112-0 Registrar of Voters	-	0.0000%	-
120-0 District Courts	108.00	7.7047%	12,274
124-0 Public Defender	-	0.0000%	-
125-1 Incline Justice Court	102.00	7.2767%	11,592
125-3 Reno Justice Court	124.00	8.8461%	14,092
125-4 Sparks Justice Court	177.50	12.6628%	20,173
125-7 Wadsworth Justice Court	161.00	11.4857%	18,298
126-0 Incline Constable	-	0.0000%	-
127-0 Juvenile Services	-	0.0000%	-
128-0 Alternative Public Defender	-	0.0000%	-
129-0 Conflict Counsel	-	0.0000%	-
130-0 Library	-	0.0000%	-

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101-9 INTERNAL AUDIT

ALLOCATION OF COSTS:	Internal Audit		
	Actual Audit Hrs	%	Allocated Costs
140-1 Parks Administration	-	0.0000%	$ -
140-2 Parks Planning & Develop	-	0.0000%	-
140-3 Parks Recreation	-	0.0000%	-
140-4 Parks Operations	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	189.50	13.5189%	21,535
153-0 Medical Examiner	-	0.0000%	-
154-0 Alternative Sentencing	-	0.0000%	-
157100 Public Guardian	-	0.0000%	-
159100 Public Administrator	-	0.0000%	-
179100 Social Services Admin	-	0.0000%	-
179120 County Child Welfare	-	0.0000%	-
179200 General Assistance	-	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-
179-2 Homeless Services	-	0.0000%	-
179-3 Housing	-	0.0000%	-
179-4 Indigent Services	-	0.0000%	-
179-5 Behavioral Health Programs	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-
181-00 Community Support	-	0.0000%	-
182010 Accrued Benefits	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
189-0 Contingency	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-
202-0 Public Health Administration	107.4	7.6598%	12,203
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 & 165-1 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 Special Revenue	131.6	9.3898%	14,959
281-0 SFPD General Fund	-	0.0000%	-
301-0 Debt Service	-	0.0000%	-
340-0 SAD Debt Service	-	0.0000%	-
402-0 Public Works Construction Fund	-	0.0000%	-
404-0 Parks Construction Fund	-	0.0000%	-
430-0 Regional Permits Capital	-	0.0000%	-
480-0 TMFPD Const	-	0.0000%	-

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101-9 INTERNAL AUDIT

ALLOCATION OF COSTS:	Internal Audit		
	Actual Audit Hrs	%	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	2	0.1605%	256
669-0 Equipment Services	-	0.0000%	-
711-0 TR Flood Investment	-	0.0000%	-
712-0 Nevada Works	-	0.0000%	-
713-0 RTC	-	0.0000%	-
714-0 WC School Dist Debt	-	0.0000%	-
715-0 Library Investment	-	0.0000%	-
716-0 TWRQSA Joint Venture	-	0.0000%	-
718-0 Reno Tahoe Airport Auth	-	0.0000%	-
721-0 Public Guard Trust	-	0.0000%	-
722-0 Social Service Trust	-	0.0000%	-
730-0 Fish and Game	-	0.0000%	-
732-0 Range Improvement District	-	0.0000%	-
738-0 Court Trust Fund	-	0.0000%	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-
750-0 OPEB Trust Fund	-	0.0000%	-
752-0 Agency Tax Settlement	-	0.0000%	-
753-0 Deferred Com Division	-	0.0000%	-
754-0 Tahoe Regional Planning	-	0.0000%	-
756-0 Tank Farm	-	0.0000%	-
766-0 Western Reg Wtr Comm	-	0.0000%	-
798000 Treasury Unapportioned	-	0.0000%	-
990055 May Building Trust	-	0.0000%	-
990221 Verdi Tv Admin	-	0.0000%	-
992010 Senior Services Fund	-	0.0000%	-
994000 TRPA Permits	-	0.0000%	-
994002 AT&T Cell Tower	-	0.0000%	-
994003 Ubiquitel Cell Tower	-	0.0000%	-
998000 Financial Assurances	-	0.0000%	-
Other	-	0.0000%	-
Total Allocations to Operating Depts:	1,103	78.7050%	125,382
Total Costs Allocated	1,402	100.0000%	$ 159,307

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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 2015 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 2015 FTE within each Sub-Unit unit.

The Comptroller's Office receives a direct reimbursement for Fund 340 and the OPEB Trust. The reimbursement for Fund 340 is specifically for the Special Assessment District (SAD) and is deducted from the Comptroller charge to the SAD in the Accts Payable total. This amount is $9,936 for FY15. The reimbursement for 182020 is for OPEB Accounting Support and is $24,266 in FY15.

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, 2015 and one half of the costs are allocated based on thousands of dollars collected for each Department.

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103-3 COMPTROLLER

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	103310 Admin/Compt	103310 Comptroller	103320 Payroll	103330 Accts Pay	103700 Collections	Direct Support
Department Expenditures							
Salaries	$ 1,404,745	$ 98,084	$ 679,361	$ 157,071	$ 264,503	$ 205,726	$ -
Salary %	100.0000%	6.9824%	48.3619%	11.1814%	18.8292%	14.6451%	0.0000%
Benefits	571,778	33,330	273,768	64,763	114,515	85,402	-
	1,976,523	131,414	953,130	221,834	379,017	291,129	-
Services & Supplies	159,716	-	75,537	15,838	46,851	21,490	
PERS Penalty	-	-	-	-	-		
Equipment	-	-	-	-	-	-	
Departmental Expenditures Total	2,136,239	131,414	1,028,667	237,671	425,868	312,618	-
A-87 Adjustments:		-					
Less: Revenue Reimbursement	(85,278)	-	(34,202)	-	(11,938)	(39,138)	
Less: Misc Revenue	(153)		(153)				
Less: Statistical Order for TMFPD	-	-	(108)	-	-	-	108
Less: Statistical Order for OPEB Trust	-	-	(1,737)	-	-	-	1,737
Less: Capital Outlay	-	-	-	-	-	-	
A-87 Allowable Costs	2,050,808	131,414	992,467	237,671	413,931	273,480	1,845
Allocated Costs:							
101-1 County Manager	6,594	460	3,189	737	1,242	966	
101-6 Comm & Engagement	11,643	813	5,631	1,302	2,193	1,705	
101-8 Mgmt Svcs	4,473	312	2,163	500	842	655	
101-9 Internal Audit	-	-	-	-	-	-	
103-3 Comptroller	-	-	-	-	-	-	
103-6 Purchasing	681	48	329	76	128	100	
105-1 Comm Svcs Admin	-	-	-	-	-	-	
105-31 Facility Operations	47,744	3,334	23,090	5,338	8,990	6,992	
105304 Facilities Pres	891	62	431	100	168	130	
105305 Energy	11,430	798	5,528	1,278	2,152	1,674	
106-1 DA Criminal	-	-	-	-	-	-	
106700 DA Civil	8,464	591	4,093	946	1,594	1,240	
108100 IT Admin	-	-	-	-	-	-	
108301 Telecomm	993	69	480	111	187	145	
108300-900 IT Software & Services	81,733	5,707	39,528	9,139	15,390	11,970	
108500 IT Enterprise Infra	19,997	1,396	9,671	2,236	3,765	2,929	
108800 IT Infrastructure Pres	-	-	-	-	-	-	
109-0 Human Resources	27,065	1,890	13,089	3,026	5,096	3,964	
113-0 Treasurer	1,248	87	604	140	235	183	
188-0 Fund Transfers	126,037	8,800	60,954	14,093	23,732	18,458	
Total A-87 Costs	2,399,797	155,781	1,161,246	276,692	479,643	324,590	1,845
Distribute General Administration	-	(155,781)	80,681	19,224	33,325	22,552	
Total Costs by Function	2,399,797	-	1,241,926	295,916	512,967	347,142	1,845
Unallowable Costs	-	-	-	-	-	-	-
Total Allocated Costs	$ 2,399,797	$ -	$ 1,241,926	$ 295,916	$ 512,967	$ 347,142	$ 1,845

Reconciliation to SAP 103-0 General Funds Only

Central Service Cost Centers:		Total
	Comptroller	$ 2,136,239
	Purchasing	357,402
	Subtotal	$ 2,493,641

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103-3 COMPTROLLER

ALLOCATION OF COSTS:	103320 Payroll			103330 Accts Pay			103310 Comptroller		
	FTE	%	Allocated Costs	# Acct Pay Trans	%	Allocated Costs	Activity Weighting	%	Allocated Costs
Allocated Departments:									
101-1 County Manager	5	0.1944%	$ 575	295	0.2591%	$ 1,329	0.20	0.2000%	$ 2,552
101-6 Comm & Engagement	6	0.2333%	690	632	0.5551%	2,847	0.08	0.0800%	1,021
101-8 Mgmt Svcs	12	0.4666%	1,381	484	0.4251%	2,181	0.16	0.1600%	2,042
101-9 Internal Audit	1	0.0389%	115	9	0.0079%	41	-	0.0000%	-
103-3 Comptroller	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
103-6 Purchasing	-	0.0000%	-	16	0.0141%	72	-	0.0000%	-
105-1 Comm Svcs Admin	3	0.1026%	304	458	0.4023%	2,064	0.14	0.1400%	1,787
105-31 Facility Operations	69	2.7015%	7,994	5,362	4.7094%	24,158	0.14	0.1400%	1,787
105304 Facilities Pres	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
105305 Energy	-	0.0000%	-	1,177	1.0338%	5,303	-	0.0000%	-
106-1 DA Criminal	105	4.0825%	12,081	1,976	1.7355%	8,903	0.12	0.1200%	1,531
106700 DA Civil	24	0.9332%	2,761	287	0.2521%	1,293	-	0.0000%	-
108100 IT Admin	72	2.8131%	8,324	423	0.3715%	1,906	0.18	0.1800%	2,297
108301 Telecomm	-	0.0000%	-	72	0.0632%	324	-	0.0000%	-
108300-900 IT Software & Services	-	0.0000%	-	295	0.2591%	1,329	-	0.0000%	-
108500 IT Enterprise Infra	-	0.0000%	-	460	0.4040%	2,072	-	0.0000%	-
108800 IT Infrastructure Pres	-	0.0000%	-	43	0.0378%	194	-	0.0000%	-
109-0 Human Resources	18	0.6999%	2,071	494	0.4339%	2,226	0.06	0.0600%	766
113-0 Treasurer	19	0.7387%	2,186	469	0.4119%	2,113	0.02	0.0200%	255
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	0.21	0.2100%	2,680
Subtotal, Allocated Departments	334	13.0047%	38,482	12,952	11.3758%	58,355	1.31	1.3100%	16,718
Operating Departments									
100-0 County Commission	5	0.1944%	$ 575	111	0.0975%	$ 500	0.04	0.0400%	$ 510
101-3 Grants Division - Co Mgr.	-	0.0000%	-	23	0.0202%	104	-	0.0000%	-
101-5 Emer Mgmnt Administration	4	0.1555%	460	644	0.5656%	2,901	0.10	0.1000%	1,276
102-0 Assessor	59	2.2940%	6,788	567	0.4980%	2,555	0.08	0.0800%	1,021
104-0 Clerk	14	0.5443%	1,611	249	0.2187%	1,122	0.08	0.0800%	1,021
105-2 Comm Svcs Proj & Prog	-	0.0000%	-	5	0.0044%	23	-	0.0000%	-
105-4 Comm Svcs Planning	-	0.0000%	-	340	0.2986%	1,532	0.18	0.1800%	2,297
105-5 Comm Svcs Engineering	-	0.0000%	-	152	0.1335%	685	0.06	0.0600%	766
106-2 CARES/SART	-	0.0000%	-	641	0.5630%	2,888	-	0.0000%	-
106-3 Family Support Enf	38	1.4775%	4,372	481	0.4225%	2,167	-	0.0000%	-
106-5 DA Grants	-	0.0000%	-	89	0.0782%	401	-	0.0000%	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
106-9 Drug Forfeitures	1	0.0389%	115	141	0.1238%	635	-	0.0000%	-
108-7 GIS Base Mapping	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
111-0 Recorder	22	0.8554%	2,531	432	0.3794%	1,946	0.08	0.0800%	1,021
112-0 Registrar of Voters	6	0.2333%	690	904	0.7940%	4,073	0.14	0.1400%	1,787
120-0 District Courts	163	6.3307%	18,734	5,483	4.8157%	24,703	0.55	0.5500%	7,019
124-0 Public Defender	55	2.1560%	6,380	867	0.7615%	3,906	0.02	0.0200%	255
125-1 Incline Justice Court	5	0.1750%	518	166	0.1458%	748	0.04	0.0400%	510
125-3 Reno Justice Court	51	1.9752%	5,845	1,047	0.9196%	4,717	0.06	0.0600%	766
125-4 Sparks Justice Court	24	0.9491%	2,809	334	0.2934%	1,505	0.04	0.0400%	510
125-7 Wadsworth Justice Court	2	0.0778%	230	54	0.0474%	243	0.02	0.0200%	255
126-0 Incline Constable	1	0.0389%	115	94	0.0826%	424	0.02	0.0200%	255
127-0 Juvenile Services	113	4.3745%	12,945	3,315	2.9115%	14,935	0.31	0.3100%	3,956
128-0 Alternative Public Defender	15	0.5832%	1,726	436	0.3829%	1,964	0.02	0.0200%	255
129-0 Conflict Counsel	-	0.0000%	-	1,043	0.9161%	4,699	0.02	0.0200%	255
130-0 Library	94	3.6673%	10,852	1,810	1.5897%	8,155	0.29	0.2900%	3,701

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103-3 COMPTROLLER

ALLOCATION OF COSTS:	103320 Payroll			103330 Accts Pay			103310 Comptroller		
	FTE	%	Allocated Costs	# Acct Pay Trans	%	Allocated Costs	Activity Weighting	%	Allocated Costs
140-1 Parks Administration	35	1.3628%	$ 4,033	3,464	3.0424%	$ 15,607	0.76	0.7600%	$ 9,699
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
140-3 Parks Recreation	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
140-4 Parks Operations	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
150-0 Sheriff	704	27.3721%	80,999	10,392	9.1273%	46,820	1.02	1.0200%	13,018
153-0 Medical Examiner	15	0.5832%	1,726	930	0.8168%	4,190	0.04	0.0400%	510
154-0 Alternative Sentencing	5	0.1944%	575	234	0.2055%	1,054	0.02	0.0200%	255
157100 Public Guardian	15	0.6019%	1,781	215	0.1888%	968	0.02	0.0200%	255
159100 Public Administrator	10	0.3888%	1,151	140	0.1230%	631	0.02	0.0200%	255
179100 Social Services Admin	42	1.6136%	4,775	114	0.1001%	513	0.18	0.1800%	2,297
179120 County Child Welfare	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
179200 General Assistance	-	0.0000%	-	35	0.0307%	157	-	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-	12	0.0105%	54	-	0.0000%	-
179-2 Homeless Shelter	-	0.0000%	-	75	0.0659%	338	-	0.0000%	-
179-3 Housing	-	0.0000%	-	436	0.3829%	1,964	-	0.0000%	-
179-4 Indigent Services	-	0.0000%	-	1,459	1.2814%	6,573	-	0.0000%	-
179-5 Behavioral Health Programs	-	0.0000%	-	7	0.0061%	31	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-	23	0.0202%	104	-	0.0000%	-
181-00 Community Support	-	0.0000%	-	104	0.0913%	468	0.35	0.3500%	4,466
182010 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	3	0.0026%	13	1.51	1.5100%	19,270
202-0 Public Health Administration	144	5.5962%	16,560	4,869	4.2764%	21,937	3.48	3.4800%	44,409
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
204-0 Library Expansion	12	0.4814%	1,425	1,157	1.0162%	5,213	0.26	0.2600%	3,318
205-0 Animal Services	35	1.3608%	4,027	1,498	1.3157%	6,749	0.61	0.6100%	7,784
208-0 Enhanced 911	1	0.0194%	57	222	0.1950%	1,000	0.24	0.2400%	3,063
209-0 Regional Safety Training Center	5	0.1847%	547	384	0.3373%	1,730	0.26	0.2600%	3,318
210-0 Regional Communication Center	4	0.1614%	478	778	0.6833%	3,505	0.72	0.7200%	9,188
211-0 Truckee River Flood Mgmt	9	0.3499%	1,035	100	0.0878%	450	0.57	0.5700%	7,274
216-0 & 165-1 Roads	55	2.1350%	6,318	1,797	1.5783%	8,096	0.61	0.6100%	7,784
221-0 Indigent Assistance	-	0.0000%	-	5	0.0044%	23	0.24	0.2400%	3,063
225-0 Senior Center	22	0.8488%	2,512	1,432	1.2577%	6,452	3.79	3.7900%	48,365
228-0 Child Protective Services	217	8.4291%	24,943	33,142	29.1084%	149,317	3.32	3.3200%	42,367
266-0 Truckee Remediation	7	0.2796%	827	474	0.4163%	2,135	0.69	0.6900%	8,805
270-1 Other Restricted Admin	-	0.0000%	-	-	0.0000%	-	17.88	17.8800%	228,172
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	0.0000%	-	0.24	0.2400%	3,063
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	15	0.0132%	68	0.24	0.2400%	3,063
270-6 Other Restricted Funds - May	4	0.1427%	422	663	0.5823%	2,987	0.76	0.7600%	9,699
270-7 Other Rest Funds- Admin Assess	-	0.0000%	-	441	0.3873%	1,987	0.64	0.6400%	8,167
280-0 TMFPD General Fund	123	4.7824%	14,152	-	0.0000%	-	1.53	1.5300%	19,525
281-0 SFPD General Fund	-	0.0000%	-	-	0.0000%	-	0.61	0.6100%	7,784
301-0 Debt Service	-	0.0000%	-	43	0.0378%	194	1.08	1.0800%	13,782
340-0 SAD Debt Service	-	0.0000%	-	132	0.1159%	595	8.20	8.2000%	94,707
402-0 Public Works Construction Fund	-	0.0000%	-	1,306	1.1471%	5,884	4.41	4.4100%	56,277
404-0 Parks Construction Fund	-	0.0000%	-	381	0.3346%	1,716	11.82	11.8200%	150,838
430-0 Regional Permits Capital	-	0.0000%	-	37	0.0325%	167	-	0.0000%	-
480-0 TMFPD Const	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

103-3 COMPTROLLER

ALLOCATION OF COSTS:	103320 Payroll			103330 Accts Pay			103310 Comptroller		
	FTE	%	Allocated Costs	# Acct Pay Trans	%	Allocated Costs	Activity Weighting	%	Allocated Costs
489-0 Capital Facilities Fund	-	0.0000%	$ -	165	0.1449%	$ 743.00	1.15	1.1500%	$ 14,675
520 Golf Course	4	0.1579%	467	715	0.6280%	3,221	1.46	1.4600%	18,631
560 Building and Safety Fund	14	0.5482%	1,622	283	0.2486%	1,275	0.54	0.5400%	6,891
566-0 Water Resources	63	2.4604%	7,281	3,577	3.1417%	16,116	8.12	8.1200%	103,622
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	0.04	0.0400%	510
618-0 Health Benefits	-	0.0000%	-	2,659	2.3354%	11,980	1.11	1.1100%	14,165
619-0 Risk Management	-	0.0000%	-	497	0.4365%	2,239	0.54	0.5400%	6,891
669-0 Equipment Services	21	0.8196%	2,425	7,062	6.2025%	31,817	0.64	0.6400%	8,167
711-0 TR Flood Investments	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
712-0 Nevada Works	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
713-0 RTC	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
714-0 WC School Dist Debt	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
715-0 Library Investment	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
718-0 Reno Tahoe Airport Auth	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
721-0 Public Guard Trust	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
722-0 Social Service Trust	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
730-0 Fish and Game	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
732-0 Range Improvement District	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
738-0 Court Trust Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
750-0 OPEB Trust Fund	-	0.0000%	-	-	0.0000%	-	2.73	2.7300%	10,572
752-0 Agency Tax Settlement	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
753-0 Deferred Com Division	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
798000 Treasury Unapportioned	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
Other	-	0.0000%	-	-	0.0000%	-	14.09	14.0900%	179,808
Total Allocations to Operating Depts:	2,237	86.9953%	257,434	100,905	88.6242%	454,612	98.69	98.6900%	1,225,208
Total Costs Allocated	2,572	100.0000%	$ 295,916	113,857	100.0000%	$ 512,967	100.00	100.0000%	$ 1,241,926

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

103-3 COMPTROLLER

ALLOCATION OF COSTS, cont'd:	Collections		Collection Accounts	Collections		Collection Cleared	103320 Payroll	103330 Accts Pay	103310 Comptroller	Total Comptroller
	Referred Debt	%	Allocated Costs	FY 2015 $ Cleared	%	Allocated Costs	Allocated Costs	Allocated Costs	Allocated Costs	Total Allocated
Allocated Departments:										
101-1 County Manager	-	0.0000%	$ -	$ -	0.0000%	$ -	$ 575	$ 1,329	$ 2,552	$ 4,456
101-6 Comm & Engagement	-	0.0000%	-	-	0.0000%	-	690	2,847	1,021	4,558
101-8 Mgmt Svcs	12,125	0.4786%	831	3,473	0.5749%	998	1,381	2,181	2,042	7,433
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-	115	41	-	156
103-3 Comptroller	-	0.0000%	-	-	0.0000%	-	-	-	-	-
103-6 Purchasing	-	0.0000%	-	-	0.0000%	-	-	72	-	72
105-1 Comm Svcs Admin	-	0.0000%	-	-	0.0000%	-	304	2,064	1,787	4,155
105-31 Facility Operations	-	0.0000%	-	-	0.0000%	-	7,994	24,158	1,787	33,939
105304 Facilities Pres	-	0.0000%	-	-	0.0000%	-	-	-	-	-
105305 Energy	-	0.0000%	-	-	0.0000%	-	-	5,303	-	5,303
106-1 DA Criminal	-	0.0000%	-	-	0.0000%	-	12,081	8,903	1,531	22,515
106700 DA Civil	133,315	5.2620%	9,133	24,527	4.0604%	7,048	2,761	1,293	-	20,235
108100 IT Admin	-	0.0000%	-	-	0.0000%	-	8,324	1,906	2,297	12,527
108301 Telecomm	-	0.0000%	-	-	0.0000%	-	-	324	-	324
108300-900 IT Software & Services	-	0.0000%	-	-	0.0000%	-	-	1,329	-	1,329
108500 IT Enterprise Infra	-	0.0000%	-	-	0.0000%	-	-	2,072	-	2,072
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-	-	194	-	194
109-0 Human Resources	-	0.0000%	-	-	0.0000%	-	2,071	2,226	766	5,063
113-0 Treasurer	-	0.0000%	-	-	0.0000%	-	2,186	2,113	255	4,554
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-	-	2,680	2,680
Subtotal, Allocated Departments	145,440	5.7406%	9,964	27,999	4.6353%	8,046	38,482	58,355	16,718	131,565
Operating Departments										
100-0 County Commission	-	0.0000%	$ -	$ -	0.0000%	$ -	$ 575	$ 500	$ 510	$ 1,585
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-	104	-	104
101-5 Emer Mgmnt Administration	-	0.0000%	-	-	0.0000%	-	460	2,901	1,276	4,637
102-0 Assessor	-	0.0000%	-	-	0.0000%	-	6,788	2,555	1,021	10,364
104-0 Clerk	-	0.0000%	-	-	0.0000%	-	1,611	1,122	1,021	3,754
105-2 Comm Svcs Proj & Prog	-	0.0000%	-	-	0.0000%	-	-	23	-	23
105-4 Comm Svcs Planning	-	0.0000%	-	-	0.0000%	-	-	1,532	2,297	3,829
105-5 Comm Svcs Engineering	-	0.0000%	-	-	0.0000%	-	-	685	766	1,451
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-	-	2,888	-	2,888
106-3 Family Support Enf	-	0.0000%	-	-	0.0000%	-	4,372	2,167	-	6,539
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-	401	-	401
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	-	-	-	-
106-9 Drug Forfeitures	-	0.0000%	-	-	0.0000%	-	115	635	-	750
108-7 GIS Base Mapping	-	0.0000%	-	-	0.0000%	-	-	-	-	-
111-0 Recorder	-	0.0000%	-	-	0.0000%	-	2,531	1,946	1,021	5,498
112-0 Registrar of Voters	-	0.0000%	-	-	0.0000%	-	690	4,073	1,787	6,550
120-0 District Courts	590,940	23.3247%	40,485	71,263	11.7976%	20,477	18,734	24,703	7,019	111,418
124-0 Public Defender	612,869	24.1903%	41,987	124,956	20.6864%	35,906	6,380	3,906	255	88,434
125-1 Incline Justice Court	-	0.0000%	-	-	0.0000%	-	518	748	510	1,776
125-3 Reno Justice Court	-	0.0000%	-	-	0.0000%	-	5,845	4,717	766	11,328
125-4 Sparks Justice Court	-	0.0000%	-	-	0.0000%	-	2,809	1,505	510	4,824
125-7 Wadsworth Justice Court	130,273	5.1420%	8,925	82,342	13.6316%	23,660	230	243	255	33,313
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-	115	424	255	794
127-0 Juvenile Services	207,280	8.1814%	14,201	176,435	29.2087%	50,698	12,945	14,935	3,956	96,735
128-0 Alternative Public Defender	-	0.0000%	-	-	0.0000%	-	1,726	1,964	255	3,945
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-	4,699	255	4,954
130-0 Library	-	0.0000%	-	-	0.0000%	-	10,852	8,155	3,701	22,708

County of Washoe, Nevada
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Fixed for the Fiscal Year ending June 30, 2017

103-3 COMPTROLLER

ALLOCATION OF COSTS, cont'd:	Collections		Collection Accounts	Collections		Collection Cleared	103320 Payroll	103330 Accts Pay	103310 Comptroller	Total Comptroller
	Referred Debt	%	Allocated Costs	FY 2015 $ Cleared	%	Allocated Costs	Allocated Costs	Allocated Costs	Allocated Costs	Total Allocated
140-1 Parks Administration	-	0.0000%	$ -	$ -	0.0000%	$ -	$ 4,033	$ 15,607	$ 9,699	$ 29,339
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	672,015	26.5248%	46,039	61,800	10.2309%	17,758	80,999	46,820	13,018	204,634
153-0 Medical Examiner	-	0.0000%	-	-	0.0000%	-	1,726	4,190	510	6,426
154-0 Alternative Sentencing	-	0.0000%	-	-	0.0000%	-	575	1,054	255	1,884
157100 Public Guardian	-	0.0000%	-	-	0.0000%	-	1,781	968	255	3,004
159100 Public Administrator	-	0.0000%	-	-	0.0000%	-	1,151	631	255	2,037
179100 Social Services Admin	-	0.0000%	-	-	0.0000%	-	4,775	513	2,297	7,585
179120 County Child Welfare	-	0.0000%	-	-	0.0000%	-	-	-	-	-
179200 General Assistance	-	0.0000%	-	-	0.0000%	-	-	157	-	157
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-	-	54	-	54
179-2 Homeless Services	-	0.0000%	-	-	0.0000%	-	-	338	-	338
179-3 Housing	-	0.0000%	-	-	0.0000%	-	-	1,964	-	1,964
179-4 Indigent Services	-	0.0000%	-	-	0.0000%	-	-	6,573	-	6,573
179-5 Behavioral Health Programs	-	0.0000%	-	-	0.0000%	-	-	31	-	31
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-	-	104	-	104
181-00 Community Support	-	0.0000%	-	-	0.0000%	-	-	468	4,466	4,934
182010 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-	-	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-	-	-	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-	-	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-	-	13	19,270	19,283
202-0 Public Health Administration	-	0.0000%	-	-	0.0000%	-	16,560	21,937	44,409	82,906
203-0 Stablization Fund	-	0.0000%	-	-	0.0000%	-	-	-	-	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-	1,425	5,213	3,318	9,956
205-0 Animal Services	56,993	2.2496%	3,905	8,808	1.4581%	2,531	4,027	6,749	7,784	24,996
208-0 Enhanced 911	-	0.0000%	-	-	0.0000%	-	57	1,000	3,063	4,120
209-0 Regional Safety Training Center	-	0.0000%	-	-	0.0000%	-	547	1,730	3,318	5,595
210-0 Regional Communication Center	-	0.0000%	-	-	0.0000%	-	478	3,505	9,188	13,171
211-0 Truckee River Flood Mgmt	-	0.0000%	-	-	0.0000%	-	1,035	450	7,274	8,759
216-0 & 165-1 Roads	-	0.0000%	-	-	0.0000%	-	6,318	8,096	7,784	22,198
221-0 Indigent Assistance	-	0.0000%	-	-	0.0000%	-	-	23	3,063	3,086
225-0 Senior Center	-	0.0000%	-	-	0.0000%	-	2,512	6,452	48,365	57,329
228-0 Child Protective Services	-	0.0000%	-	-	0.0000%	-	24,943	149,317	42,367	216,627
266-0 Truckee Remediation District	-	0.0000%	-	-	0.0000%	-	827	2,135	8,805	11,767
270-1 Other Restricted Admin	-	0.0000%	-	-	0.0000%	-	-	-	228,172	228,172
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	0.0000%	-	-	-	3,063	3,063
270-3 Other Restricted Funds- Coop Ext	-	0.0000%	-	-	0.0000%	-	-	68	3,063	3,131
270-6 Other Restricted Funds - May	-	0.0000%	-	-	0.0000%	-	422	2,987	9,699	13,108
270-7 Other Rest Funds- Admin Assess	-	0.0000%	-	-	0.0000%	-	-	1,987	8,167	10,154
280-0 TMFPD General Fund	-	0.0000%	-	-	0.0000%	-	14,152	-	19,525	33,785
281-0 SFPD General Fund	-	0.0000%	-	-	0.0000%	-	-	-	7,784	7,784
301-0 Debt Service	-	0.0000%	-	-	0.0000%	-	-	194	13,782	13,976
340-0 SAD Debt Service	-	0.0000%	-	-	0.0000%	-	-	595	94,707	95,302
402-0 Public Works Construction Fund	-	0.0000%	-	-	0.0000%	-	-	5,884	56,277	62,161
404-0 Parks Construction Fund	-	0.0000%	-	-	0.0000%	-	-	1,716	150,838	152,554
430-0 Regional Permits Capital	-	0.0000%	-	-	0.0000%	-	-	167	-	167
480-0 TMFPD Const	-	0.0000%	-	-	0.0000%	-	-	-	-	-

County of Washoe, Nevada
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Fixed for the Fiscal Year ending June 30, 2017

103-3 COMPTROLLER

ALLOCATION OF COSTS, cont'd:	Collections		Collection Accounts	Collections		Collection Cleared	103320 Payroll	103330 Accts Pay	103310 Comptroller	Total Comptroller
	Referred Debt	%	Allocated Costs	FY 2015 $ Cleared	%	Allocated Costs	Allocated Costs	Allocated Costs	Allocated Costs	Total Allocated
489-0 Capital Facilities Fund	-	0.0000%	$ -	$ -	0.0000%	$ -	$ -	$ 743	$ 14,675	$ 15,418
520 Golf Course	-	0.0000%	-	-	0.0000%	-	467	3,221	18,631	22,319
560 Building and Safety Fund	-	0.0000%	-	-	0.0000%	-	1,622	1,275	6,891	9,788
566-0 Water Resources	49,859	1.9680%	3,416	22,180	3.6718%	6,373	7,281	16,116	103,622	136,808
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	-	-	510	510
618-0 Health Benefits	-	0.0000%	-	-	0.0000%	-	-	11,980	14,165	26,145
619-0 Risk Management	-	0.0000%	-	-	0.0000%	-	-	2,239	6,891	9,130
669-0 Equipment Services	-	0.0000%	-	-	0.0000%	-	2,425	31,817	8,167	42,409
711-0 TR Flood Investments	-	0.0000%	-	-	0.0000%	-	-	-	-	-
712-0 Nevada Works	-	0.0000%	-	-	0.0000%	-	-	-	-	-
713-0 RTC	-	0.0000%	-	-	0.0000%	-	-	-	-	-
714-0 WC School Dist Debt	-	0.0000%	-	-	0.0000%	-	-	-	-	-
715-0 Library Investment	-	0.0000%	-	-	0.0000%	-	-	-	-	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	0.0000%	-	-	-	-	-
718-0 Reno Tahoe Airport Auth	-	0.0000%	-	-	0.0000%	-	-	-	-	-
721-0 Public Guard Trust	-	0.0000%	-	-	0.0000%	-	-	-	-	-
722-0 Social Service Trust	-	0.0000%	-	-	0.0000%	-	-	-	-	-
730-0 Fish and Game	-	0.0000%	-	-	0.0000%	-	-	-	-	-
732-0 Range Improvement District	-	0.0000%	-	-	0.0000%	-	-	-	-	-
738-0 Court Trust Fund	-	0.0000%	-	-	0.0000%	-	-	-	-	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	0.0000%	-	-	-	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	0.0000%	-	-	-	-	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	0.0000%	-	-	-	-	-
750-0 OPEB Trust Fund	-	0.0000%	-	-	0.0000%	-	-	-	10,572	12,309
752-0 Agency Tax Settlement	-	0.0000%	-	-	0.0000%	-	-	-	-	-
753-0 Deferred Com Division	-	0.0000%	-	-	0.0000%	-	-	-	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	0.0000%	-	-	-	-	-
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-	-	-	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	0.0000%	-	-	-	-	-
798000 Treasury Unapportioned	-	0.0000%	-	-	0.0000%	-	-	-	-	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-	-	-	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-	-	-	-	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-	-	-	-	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-	-	-	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-	-	-	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-	-	-	-	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-	-	-	-	-
Other	67,864	2.6786%	4,649	28,268	4.6796%	8,122	-	-	179,808	192,579
Total Allocations to Operating Depts:	2,388,092	94.2594%	163,607	576,051	95.3647%	165,525	257,434	454,612	1,225,208	2,268,231
Total Costs Allocated	2,533,532	100.0000%	$ 173,571	$ 604,050	100.0000%	$ 173,571	$ 295,916	$ 512,967	$ 1,241,926	$ 2,399,796

103-6 PURCHASING

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

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

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

103-6 PURCHASING

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	General Admin	Purchasing Services	Fixed Asset Services	
Department Expenditures					
Salaries	$ 255,024	$ -	$ 255,024	-	
Salary %	100.0000%	0.0000%	100.0000%	0.0000%	
Benefits	92,128	-	92,128	-	
	347,152	-	347,152	-	-
Services & Supplies	10,250		9,632	618	
Professional Svcs	-	-	-	-	
Equipment	-		-	-	
Departmental Expenditures Total	357,402	-	356,784	618	-
A-87 Adjustments:					
Miscellaneous Revenue	(28,776)	-	(28,776)	-	-
Surplus Sales Revenue	-	-	-	-	-
Seminars & Meetings	(3,500)	-	(3,500)	-	-
Add Depreciation, Building	-	-	-	-	-
A-87 Allowable Costs	325,126	-	324,508	618	-
Allocated Costs:					
101-1 County Manager	-		-	-	
101-6 Comm & Engagement	27		27	-	
101-8 Mgmt Svcs	-		-	-	
101-9 Internal Audit	-		-	-	
103-3 Comptroller	72		72	-	
103-6 Purchasing	-		-	-	
105-1 Comm Svcs Admin	-		-	-	
105-31 Facility Operations	-		-	-	
105304 Facilities Pres	-		-	-	
105305 Energy	-		-	-	
106-1 DA Criminal	-		-	-	
106700 DA Civil	2,318		2,318	-	
108100 IT Admin	-		-	-	
108301 Telecomm	274		274	-	
108300-900 IT Software & Services	17,671		17,671	-	
108500 IT Enterprise Infra	4,188		4,188	-	
108800 IT Infrastructure Pres	-		-	-	
109-0 Human Resources	-		-	-	
113-0 Treasurer	42		42	-	
188-0 Fund Transfers	53,321		53,321	-	
Total A-87 Costs	403,039	-	402,421	618	
Distribute General Administration	-	-	-	-	
Total Costs by Function	403,039	-	402,421	618	
Total Allocated Costs	$ 403,039	$ -	$ 402,421	$ 618	

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

103-6 PURCHASING

ALLOCATION OF COSTS:

	Purchasing Services					
	Purchase Order #	%	Purchase Order $	%	Average %	Allocated Costs
Allocated Departments:						
101-1 County Manager	16	0.2005%	$ 221,100	0.3631%	0.2818%	$ 1,136
101-6 Comm & Engagement	34	0.4261%	477,789	0.7847%	0.6054%	2,440
101-8 Mgmt Svcs	23	0.2883%	228,385	0.3751%	0.3317%	1,337
101-9 Internal Audit	2	0.0251%	14,277	0.0234%	0.0243%	98
103-3 Comptroller	17	0.2131%	76,073	0.1249%	0.1690%	681
103-6 Purchasing	-	0.0000%	-	0.0000%	0.0000%	-
105-1 Comm Svcs Admin	14	0.1755%	59,967	0.0985%	0.1370%	552
105-31 Facility Operations	150	1.8799%	848,780	1.3940%	1.6370%	6,598
105304 Facilities Pres	71	0.8898%	605,552	0.9945%	0.9422%	3,797
105305 Energy	1	0.0125%	2,100	0.0034%	0.0080%	32
106-1 DA Criminal	60	0.7520%	252,073	0.4140%	0.5830%	2,350
106700 DA Civil	-	0.0000%	-	0.0000%	0.0000%	-
108100 IT Admin	78	0.9776%	1,998,882	3.2829%	2.1303%	8,586
108301 Telecomm	3	0.0376%	16,300	0.0268%	0.0322%	130
108300-900 IT Software & Services	9	0.1128%	52,404	0.0861%	0.0995%	401
108500 It Enterprise Infra	49	0.6141%	360,544	0.5921%	0.6031%	2,431
108800 IT Infrastructure Pres	7	0.0877%	413,017	0.6783%	0.3830%	1,544
109-0 Human Resources	42	0.5264%	476,703	0.7829%	0.6547%	2,639
113-0 Treasurer	27	0.3384%	65,196	0.1071%	0.2228%	898
188-0 Fund Transfers	-	0.0000%	-	0.0000%	0.0000%	-
Subtotal, Allocated Departments	603	7.5574%	6,169,141	10.1318%	8.8450%	35,650
Operating Departments						
100-0 County Commission	1	0.0125%	$ 2,050	0.0034%	0.0080%	$ 32
101-3 Grants Division - Co Mgr.	3	0.0376%	245,490	0.4032%	0.2204%	888
101-5 Emer Mgmnt Administration	55	0.6893%	382,730	0.6286%	0.6590%	2,656
102-0 Assessor	84	1.0528%	301,693	0.4955%	0.7742%	3,120
104-0 Clerk	9	0.1128%	121,437	0.1994%	0.1561%	629
105-2 Comm Svcs Proj & Prog	1	0.0125%	529	0.0009%	0.0067%	27
105-4 Comm Svcs Planning	7	0.0877%	7,438	0.0122%	0.0500%	202
105-5 Comm Svcs Engineering	14	0.1755%	48,076	0.0790%	0.1273%	513
106-2 CARES/SART	3	0.0376%	5,796	0.0095%	0.0236%	95
106-3 Family Support Enf	12	0.1504%	44,789	0.0736%	0.1120%	451
106-5 DA Grants	-	0.0000%	-	0.0000%	0.0000%	-
106710 DA CPS Integration	-	0.0000%	-	0.0000%	0.0000%	-
106-9 Drug Forfeitures	24	0.3008%	52,164	0.0857%	0.1933%	779
108-7 GIS Base Mapping	-	0.0000%	-	0.0000%	0.0000%	-
111-0 Recorder	41	0.5138%	67,160	0.1103%	0.3121%	1,258
112-0 Registrar of Voters	45	0.5640%	457,319	0.7511%	0.6576%	2,650
120-0 District Courts	206	2.5818%	2,465,304	4.0489%	3.3154%	13,362
124-0 Public Defender	21	0.2632%	79,668	0.1308%	0.1970%	794
125-1 Incline Justice Court	4	0.0501%	2,673	0.0044%	0.0273%	110
125-3 Reno Justice Court	18	0.2256%	46,295	0.0760%	0.1508%	608
125-4 Sparks Justice Court	17	0.2131%	17,931	0.0294%	0.1213%	489
125-7 Wadsworth Justice Court	6	0.0752%	38,071	0.0625%	0.0689%	278
126-0 Incline Constable	-	0.0000%	-	0.0000%	0.0000%	-
127-0 Juvenile Services	345	4.3239%	682,230	1.1205%	2.7222%	10,972
128-0 Alternative Public Defender	25	0.3133%	73,846	0.1213%	0.2173%	876
129-0 Conflict Counsel	3	0.0376%	175,375	0.2880%	0.1628%	656
130-0 Library	107	1.3410%	150,054	0.2464%	0.7937%	3,199

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

103-6 PURCHASING

ALLOCATION OF COSTS:

	Purchasing Services					
	Purchase Order #	%	Purchase Order $	%	Average %	Allocated Costs
140-1 Parks Administration	378	4.7374%	$ 546,299	0.8972%	2.8173%	$ 11,355
140-2 Parks Planning & Develop	-	0.0000%	-	0.0000%	0.0000%	-
140-3 Parks Recreation	-	0.0000%	-	0.0000%	0.0000%	-
140-4 Parks Operations	-	0.0000%	-	0.0000%	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	0.0000%	0.0000%	-
150-0 Sheriff	1,322	16.5682%	10,969,374	18.0160%	17.2903%	69,688
153-0 Medical Examiner	138	1.7295%	393,170	0.6457%	1.1876%	4,786
154-0 Alternative Sentencing	24	0.3008%	57,385	0.0942%	0.1975%	796
157100 Public Guardian	5	0.0627%	4,218	0.0069%	0.0348%	140
159100 Public Administrator	2	0.0251%	11,056	0.0182%	0.0217%	87
179100 Social Services Admin	119	1.4914%	2,393,627	3.9312%	2.7113%	10,928
179120 County Child Welfare	-	0.0000%	-	0.0000%	0.0000%	-
179200 General Assistance	-	0.0000%	-	0.0000%	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-	0.0000%	0.0000%	-
179-2 Homeless Services	-	0.0000%	-	0.0000%	0.0000%	-
179-3 Housing	-	0.0000%	-	0.0000%	0.0000%	-
179-4 Indigent Services*	-	0.0000%	-	0.0000%	0.0000%	-
179-5 Behavioral Health Programs	-	0.0000%	-	0.0000%	0.0000%	-
180-0 Intergovernmental*	3	0.0376%	450,632	0.7401%	0.3889%	1,567
181-00 Community Support	32	0.4011%	247,713	0.4068%	0.4040%	1,628
182010 Accrued Benefits	-	0.0000%	-	0.0000%	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-	0.0000%	0.0000%	-
189-0 Contingency	-	0.0000%	-	0.0000%	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	0.0000%	0.0000%	-
202-0 Public Health Administration	381	4.7750%	1,582,691	2.5994%	3.6872%	14,861
203-0 Stabilization Fund	-	0.0000%	-	0.0000%	0.0000%	-
204-0 Library Expansion	28	0.3509%	131,314	0.2157%	0.2833%	1,142
205-0 Animal Services	77	0.9650%	591,280	0.9711%	0.9681%	3,902
208-0 Enhanced 911*	36	0.4512%	667,831	1.0968%	0.7740%	3,120
209-0 Regional Safety Training Center	20	0.2507%	65,922	0.1083%	0.1795%	723
210-0 Regional Communication Center	73	0.9149%	1,467,346	2.4099%	1.6624%	6,700
211-0 Truckee River Flood Mgmt	-	0.0000%	-	0.0000%	0.0000%	-
216-0 & 165-1 Roads*	192	2.4063%	2,545,416	4.1805%	3.2934%	13,274
221-0 Indigent Assistance	-	0.0000%	-	0.0000%	0.0000%	-
225-0 Senior Center	224	2.8074%	2,418,576	3.9722%	3.3898%	13,662
228-0 Child Protective Services	325	4.0732%	2,661,760	4.3716%	4.2224%	17,018
266-0 Truckee Remediation District	37	0.4637%	529,280	0.8693%	0.6665%	2,686
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	17	0.2131%	92,342	0.1517%	0.1824%	735
270-7 Other Rest Funds-Admin Assess	35	0.4387%	549,327	0.9022%	0.6705%	2,702
280-0 TMFPD General Fund*	360	4.5118%	1,858,198	3.0518%	3.7818%	15,242
281-0 SFPD General Fund*	33	0.4136%	474,769	0.7797%	0.5967%	2,405
301-0 Debt Service	1	0.0125%	1,900	0.0031%	0.0078%	31
340-0 SAD Debt Service	-	0.0000%	-	0.0000%	0.0000%	-
402-0 Public Works Construction Fund*	405	5.0758%	2,439,056	4.0058%	4.5408%	18,301
404-0 Parks Construction Fund *	95	1.1906%	1,041,243	1.7101%	1.4504%	5,846
430-0 Regional Permits Capital	3	0.0376%	281,965	0.4631%	0.2504%	1,009
480-0 TMFPD Const*	957	11.9940%	652,187	1.0711%	6.5326%	26,329

County of Washoe, Nevada
County Wide Cost Allocation Plan
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Fixed for the Fiscal Year ending June 30, 2017

103-6 PURCHASING

ALLOCATION OF COSTS:

	Purchasing Services					
	Purchase Order #	%	Purchase Order $	%	Average %	Allocated Costs
489-0 Capital Facilities Fund *	35	0.4387%	$ 538,840	0.8850%	0.6619%	$ 2,668.00
520 Golf Course	51	0.6392%	280,588	0.4608%	0.5500%	2,217
560 Building and Safety Fund	18	0.2256%	310,661	0.5102%	0.3679%	1,483
566-0 Water Resources *	227	2.8450%	6,743,778	11.0757%	6.9604%	28,053
568-0 So.Truckee Meadows GID	3	0.0376%	52,331	0.0859%	0.0618%	249
618-0 Health Benefits **	185	2.3186%	3,148,997	5.1718%	3.7452%	15,095
619-0 Risk Management	103	1.2909%	1,093,023	1.7951%	1.5430%	6,219
689-0 Equipment Services*	279	3.4967%	1,356,156	2.2273%	2.8620%	11,535
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	43	0.5389%	109,369	0.1796%	0.3593%	1,448
716-0 TWRQSA Joint Venture	2	0.0251%	51,500	0.0846%	0.0549%	221
718-0 Reno Tahoe Airport Auth	-	0.0000%	-	0.0000%	0.0000%	-
721-0 Public Guard Trust	-	0.0000%	-	0.0000%	0.0000%	-
722-0 Social Service Trust	-	0.0000%	-	0.0000%	0.0000%	-
730-0 Fish and Game	-	0.0000%	-	0.0000%	0.0000%	-
732-0 Range Improvement District	-	0.0000%	-	0.0000%	0.0000%	-
738-0 Court Trust Fund	-	0.0000%	-	0.0000%	0.0000%	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	0.0000%	0.0000%	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	0.0000%	0.0000%	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	0.0000%	0.0000%	-
750-0 OPEB Trust Funds	10	0.1253%	54,183	0.0890%	0.1072%	432
752-0 Agency Tax Settlement	-	0.0000%	-	0.0000%	0.0000%	-
753-0 Deferred Com Division	2	0.0251%	96,000	0.1577%	0.0914%	368
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*	45	0.5640%	289,355	0.4752%	0.5196%	2,094
798000 Treasury Unapportioned	-	0.0000%	-	0.0000%	0.0000%	-
990055 May Building Trust	-	0.0000%	-	0.0000%	0.0000%	-
990221 Verdi Tv Admin	-	0.0000%	-	0.0000%	0.0000%	-
992010 Senior Services Fund	-	0.0000%	-	0.0000%	0.0000%	-
994000 TRPA Permits	-	0.0000%	-	0.0000%	0.0000%	-
994002 AT&T Cell Tower	-	0.0000%	-	0.0000%	0.0000%	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	0.0000%	0.0000%	-
998000 Financial Assurances	-	0.0000%	-	0.0000%	0.0000%	-
Other	-	0.0000%	-	0.0000%	0.0000%	-
Total Allocations to Operating Depts:	7,376	92.4426%	54,718,775	89.8682%	91.1550%	367,389
Total Costs Allocated	7,979	100.0000%	$ 60,887,916	100.0000%	100.0000%	$ 403,039

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

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

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105-1 & 105-6 COMMUNITY SERVICES ADMIN

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Community Services Department was created in FY 2013. The Department is responsible for Building and Safety, Water Resources, Regional Parks, Public Works, and Community Development. The Administrative Budgets for Community Services includes Cost Center 105-1, CSD Administration and 105-6, Finance and Administration. These costs are allocated to the programs it oversees based upon salaries of each respective Cost Center. Certain County Department Lease costs are paid from the CSD Administrative Cost Center. These costs are specifcally identified to the benefitting Department and direct charged to that Department.

As noted in the Schedule of Allocated Costs Section, the County will begin direct costing Lease costs in FY2017. The costs identified in FY2015 will be reconciled against the FY13 Lease costs that were used in the FY15 period. This amount will be used in the roll-forward adjustment for FY15. The actual FY15 Lease costs will then be adjusted out of the Final allocated amount to be used in the FY17 period to not duplicate costs.

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105-1 & 105-6 COMMUNITY SERVICES ADMIN

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	105-1 Admin	105-6 Finance	Direct Charge / Office Lease Costs	
Department Expenditures					
Salaries	662,001	$ 120,798	$ 541,203	$ -	$ -
Salary %	100.0000%	18.2474%	81.7526%		
Benefits	291,972	48,500	243,472	-	-
	953,973	169,298	784,675	-	-
Services & Supplies	77,559	60,445	17,114	-	-
Professional Services	24,219	700	23,519	-	-
Office Lease Costs	612,060	612,060	-	-	-
Land/Parking Lease Costs	50,508	50,508	-	-	-
Other Expenses	-	-	-	-	-
Utilities	-	-	-	-	-
Departmental Expenditures Total	1,718,319	893,011	825,308	-	-
A-87 Adjustments:					
Miscellaneous Revenue	(140,367)	(140,367)	-	-	-
Office Lease Costs	-	(612,060)	-	612,060	-
Statistical Order - Fire	-				
Transfer from Central Svcs Contracts	-	-	-	-	-
Land/Parking Lease Costs	-	-	-	-	-
A-87 Allowable Costs	1,577,952	140,584	825,308	612,060	-
Allocated Costs:					
101-1 County Manager	644	-	644	-	-
101-6 Comm & Engagement	6,574	-	6,574	-	-
101-8 Mgmt Svcs	27,723	-	27,723	-	-
101-9 Internal Audit	-	-	-	-	-
103-3 Comptroller	4,155	-	4,155	-	-
103-6 Purchasing	552	-	552	-	-
105-1 Comm Svcs Admin	-	-	-	-	-
105-31 Facility Operations	77,898	-	77,898	-	-
105304 Facilities Pres	1,558	-	1,558	-	-
105305 Energy	379,720	-	379,720	-	-
106-1 DA Criminal	-	-	-	-	-
106700 DA Civil	-	-	-	-	-
108100 IT Admin	-	-	-	-	-
108301 Telecomm	137	-	137	-	-
108300-900 IT Software & Services	362,258	-	362,258	-	-
108500 IT Enterprise Infra	69,311	-	69,311	-	-
108800 IT Infrastructure Pres	-	-	-	-	-
109-0 Human Resources	2,647	-	2,647	-	-
113-0 Treasurer	1,193	-	1,193	-	-
188-0 Fund Transfers	446,003	-	446,003	-	-
Total A-87 Costs	2,958,324	140,584	2,205,680	612,060	-
Distribute General Administration		(140,584)	140,584	-	-
Total Costs by Function	2,958,324	-	2,346,264	612,060	-
Total Allocated Costs	$ 2,958,324	$ -	$ 2,346,264	$ 612,060	$ -

Reconciliation to SAP 105-0 General Funds Only

		Total
Central Service Cost Centers:		
	Community Svcs Admin	$ 893,011
	Com Svcs Finance	825,308
	CSD Operations	5,736,812
	CSD Energy & Utilities	3,489,581
	CDS Phys Plant Infra	605,147
	Subtotal	$ 11,549,858
Non Central Service Cost Centers:		
	CSD Projects & Prog	1,529
	CSD Planning	2,022,770
	CSD Engineering	1,938,280
	Parks	3,981,373
	Adj for Mills Lane	(434,096)
	Total	19,059,713

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

105-1 & 105-6 COMMUNITY SERVICES ADMIN

ALLOCATION OF COSTS:	CSD Admin			Office Lease Costs			
	FTE	%	Allocated Costs	FY 15 Total Office Lease Cost	%	Allocated Costs	Total Allocated
Allocated Departments:							
101-1 County Manager	-	0.0000%	$ -	$ -	0.0000%	$ -	$ -
101-6 Comm & Engagement	-	0.0000%	-	-	0.0000%	-	-
101-8 Mgmt Svcs	-	0.0000%	-	-	0.0000%	-	-
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-	-
103-3 Comptroller	-	0.0000%	-	-	0.0000%	-	-
103-6 Purchasing	-	0.0000%	-	-	0.0000%	-	-
105-1 Comm Svcs Admin	-	0.0000%	-	-	0.0000%	-	-
105-31 Facility Operations	63	21.7558%	510,449	-	0.0000%	-	510,449
105304 Facilities Pres	-	0.0000%	-	-	0.0000%	-	-
105305 Energy	-	0.0000%	-	-	0.0000%	-	-
106-1 DA Criminal	-	0.0000%	-	-	0.0000%	-	-
106700 DA Civil	-	0.0000%	-	-	0.0000%	-	-
108100 IT Admin	-	0.0000%	-	-	0.0000%	-	-
108301 Telecomm	-	0.0000%	-	-	0.0000%	-	-
108300-900 IT Software & Services	-	0.0000%	-	-	0.0000%	-	-
108500 IT Enterprise Infra	-	0.0000%	-	-	0.0000%	-	-
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-	-
109-0 Human Resources	-	0.0000%	-	-	0.0000%	-	-
113-0 Treasurer	-	0.0000%	-	-	0.0000%	-	-
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-
Subtotal, Allocated Departments	63	21.7558%	510,449	-	0%	-	510,449
Operating Departments							
100-0 County Commission	-	0.0000%	$ -	$ -	0.0000%	$ -	$ -
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-
101-5 Emer Mgmnt Administration	-	0.0000%	-	-	0.0000%	-	-
102-0 Assessor	-	0.0000%	-	-	0.0000%	-	-
104-0 Clerk	-	0.0000%	-	-	0.0000%	-	-
105-2 Comm Svcs Proj & Prog	-	0.0000%	-	-	0.0000%	-	-
105-4 Comm Svcs Planning	18	6.2120%	145,750	-	0.0000%	-	145,750
105-5 Comm Svcs Engineering	14	4.8976%	114,911	-	0.0000%	-	114,911
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-	-
106-3 Family Support Enf	-	0.0000%	-	-	0.0000%	-	-
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	-
106-9 Drug Forfeitures	-	0.0000%	-	-	0.0000%	-	-
108-7 GIS Base Mapping	-	0.0000%	-	-	0.0000%	-	-
111-0 Recorder	-	0.0000%	-	-	0.0000%	-	-
112-0 Registrar of Voters	-	0.0000%	-	88,340	14.4332%	88,340	88,340
120-0 District Courts	-	0.0000%	-	-	0.0000%	-	-
124-0 Public Defender	-	0.0000%	-	-	0.0000%	-	-
125-1 Incline Justice Court	-	0.0000%	-	81,061	13.2440%	81,061	81,061
125-3 Reno Justice Court	-	0.0000%	-	-	0.0000%	-	-
125-4 Sparks Justice Court	-	0.0000%	-	230,934	37.7306%	230,933	230,933
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%	-	175,572	28.6854%	175,572	175,572

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

105-1 & 105-6 COMMUNITY SERVICES ADMIN

ALLOCATION OF COSTS:	CSD Admin			Office Lease Costs			
	FTE	%	Allocated Costs	FY 15 Total Office Lease Cost	%	Allocated Costs	Total Allocated
140-1 Parks Administration	35	12.0294%	$ 282,242	$ -	0.0000%	$ -	$ 282,242
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-	-
140-3 Parks Recreation	-	0.0000%	-	-	0.0000%	-	-
140-4 Parks Operations	-	0.0000%	-	-	0.0000%	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-
150-0 Sheriff	-	0.0000%	-	21,581	3.5259%	21,581	21,581
153-0 Medical Examiner	-	0.0000%	-	-	0.0000%	-	-
154-0 Alternative Sentencing	-	0.0000%	-	-	0.0000%	-	-
157100 Public Guardian	-	0.0000%	-	14,573	2.3809%	14,573	14,573
159100 Public Administrator	-	0.0000%	-	-	0.0000%	-	-
179100 Social Services Admin	-	0.0000%	-	-	0.0000%	-	-
179120 County Child Welfare	-	0.0000%	-	-	0.0000%	-	-
179200 General Assistance	-	0.0000%	-	-	0.0000%	-	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-	-
179-2 Homeless Services	-	0.0000%	-	-	0.0000%	-	-
179-3 Housing	-	0.0000%	-	-	0.0000%	-	-
179-4 Indigent Services	-	0.0000%	-	-	0.0000%	-	-
179-5 Behavioral Health Programs	-	0.0000%	-	-	0.0000%	-	-
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-	-
181-00 Community Support	-	0.0000%	-	-	0.0000%	-	-
182010 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-	-
202-0 Public Health Administration	-	0.0000%	-	-	0.0000%	-	-
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-	-
205-0 Animal Services	-	0.0000%	-	-	0.0000%	-	-
208-0 Enhanced 911	-	0.0000%	-	-	0.0000%	-	-
209-0 Regional Safety Training Center	-	0.0000%	-	-	0.0000%	-	-
210-0 Regional Communication Center	-	0.0000%	-	-	0.0000%	-	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-	-	0.0000%	-	-
216-0 & 165-1 Roads	55	18.8455%	442,163	-	0.0000%	-	442,163
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	7	2.4677%	57,899	-	0.0000%	-	57,899
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 TMFPD General Fund	-	0.0000%	-	-	0.0000%	-	-
281-0 SFPD General Fund	-	0.0000%	-	-	0.0000%	-	-
301-0 Debt Service	-	0.0000%	-	-	0.0000%	-	-
340-0 SAD Debt Service	-	0.0000%	-	-	0.0000%	-	-
402-0 Public Works Construction Fund	-	0.0000%	-	-	0.0000%	-	-
404-0 Parks Construction Fund	-	0.0000%	-	-	0.0000%	-	-
430-0 Regional Permits Capital	-	0.0000%	-	-	0.0000%	-	-
480-0 TMFPD Const	-	0.0000%	-	-	0.0000%	-	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

105-1 & 105-6 COMMUNITY SERVICES ADMIN

ALLOCATION OF COSTS:	CSD Admin			Office Lease Costs			
	FTE	%	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	14	4.8392%	113,540	-	0.0000%	-	113,540
566-0 Water Resources	63	21.7180%	509,562	-	0.0000%	-	509,562
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	-
618-0 Health Benefits	-	0.0000%	-	-	0.0000%	-	-
619-0 Risk Management	-	0.0000%	-	-	0.0000%	-	-
669-0 Equipment Services	21	7.2348%	169,748	-	0.0000%	-	169,748
711-0 TR Flood Investment	-	0.0000%	-	-	0.0000%	-	-
712-0 Nevada Works	-	0.0000%	-	-	0.0000%	-	-
713-0 RTC	-	0.0000%	-	-	0.0000%	-	-
714-0 WC School Dist Debt	-	0.0000%	-	-	0.0000%	-	-
715-0 Library Investment	-	0.0000%	-	-	0.0000%	-	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	0.0000%	-	-
718-0 Reno Tahoe Airport Auth	-	0.0000%	-	-	0.0000%	-	-
721-0 Public Guard Trust	-	0.0000%	-	-	0.0000%	-	-
722-0 Social Service Trust	-	0.0000%	-	-	0.0000%	-	-
730-0 Fish and Game	-	0.0000%	-	-	0.0000%	-	-
732-0 Range Improvement District	-	0.0000%	-	-	0.0000%	-	-
738-0 Court Trust Fund	-	0.0000%	-	-	0.0000%	-	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	0.0000%	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	0.0000%	-	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	0.0000%	-	-
750-0 OPEB Trust Fund	-	0.0000%	-	-	0.0000%	-	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	0.0000%	-	-
753-0 Deferred Com Division	-	0.0000%	-	-	0.0000%	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	0.0000%	-	-
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	0.0000%	-	-
798000 Treasury Unapportioned	-	0.0000%	-	-	0.0000%	-	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-	-
Other	-	0.0000%	-	-	0.0000%	-	-
Total Allocations to Operating Depts:	228	78.2442%	1,835,815	612,060	100.0000%	612,060	2,447,875
Total Costs Allocated	291	100.0000%	$ 2,346,264	$ 612,060	100.0000%	$ 612,060	$ 2,958,324

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

105-311 FACILITY OPERATIONS

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Facility Operations Division of the Community Services Department provides building maintenance, building repair, minor remodeling, office modification, custodial, painting, cleaning, and other related activities to occupants of County owned and leased facilities. Facility Operations maintains cost and data on each building using the "Facility Dude" Report. The system tracks direct cost by location and customer agency. The system accumulates costs incurred in three budget accounts: carpentry; physical plant maintenance and operations; and painting. Costs for these three units are combined and allocated based on the Facility Dude direct cost by user and building during FY 2015. Janitorial/Security/Contract Service costs are now located under the Central Service Contracts Cost Center and are allocated to those agencies receiving the services based on the square footage or direct contracts for each benefitting Department during FY 2015. 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 2015. 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 reveunes charged to the community agencies that use the facilities. Any additional costs not supported by these agencies are identified and not further allocated within the County Plan.

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

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

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

COSTS TO BE ALLOCATED
Item of Cost

	Total, all Services	105300 Operations Admin		Facility Maintenance 105301-Phys Plant 150302 - Carpentry 105303 - Painting	105306/313 Central Service Contracts	Mills Lane JC 20383	Admin Center
Department Expenditures							
Salaries	$ 1,796,054	$ 64,666	$ -	$ 1,611,594	$ 119,794	$ -	
Salary %	100.0000%	3.6005%	0.0000%	89.7297%	6.6698%	0.0000%	
Benefits	773,562	29,213	-	693,915	50,434	-	-
	$ 2,569,615	$ 93,879	$ -	$ 2,305,509	$ 170,227	$ -	$ -
Services & Supplies	2,429,855	336,657	-	268,346	1,390,757	434,096	-
Professional Svcs	-	-	-	-	-	-	-
Repair & Maint	732,612	-	-	715,675	16,936	-	-
Other Expense	4,730	-	-	-	4,730	-	-
Capital Equipment	-	-	-	-	-	-	-
Departmental Expenditures Total	$ 5,736,812	$ 430,536	$ -	$ 3,289,530	$ 1,582,650	$ 434,096	$ -
A-87 Adjustments:							
Less Other Financing/Revenues	(434,096)	-	-	-	-	(434,096)	-
Misc. Reimbursements	(2,327)	-	-	(2,327)	-	-	-
Less: Transfer Prof Services to CSD Admin	-	-	-	-	-	-	-
Less: Payment to I/F for EOC/Mills Lane	-	-	-	-	-	-	-
Add Depreciation	1,207,625	-	-	11,500	-	678,429	517,696
A-87 Allowable Costs	$ 6,508,014	$ 430,536	$ -	$ 3,298,703	$ 1,582,650	$ 678,429	$ 517,696
Allocated Costs:							
101-1 County Manager	16,969	611	-	15,226	1,132	-	-
101-6 Comm & Engagement	15,858	571	-	14,229	1,058	-	-
101-8 Mgmt Svcs	-	-	-	-	-	-	-
101-9 Internal Audit	-	-	-	-	-	-	-
103-3 Comptroller	33,939	1,222	-	30,453	2,264	-	-
103-6 Purchasing	6,598	238	-	5,920	440	-	-
105-1 Comm Svcs Admin	510,449	18,379	-	458,024	34,046	-	-
105-31 Facility Operations	-	-	-	-	-	-	-
105304 Facilities Pres	12,850	463	-	11,530	857	-	-
105305 Energy	-	-	-	-	-	-	-
106-1 DA Criminal	-	-	-	-	-	-	-
106700 DA Civil	-	-	-	-	-	-	-
108100 IT Admin	-	-	-	-	-	-	-
108301 Telecomm	4,521	163	-	4,057	301	-	-
108300-900 IT Software & Services	-	-	-	-	-	-	-
108500 IT Enterprise Infra	-	-	-	-	-	-	-
108800 IT Infrastructure Pres	-	-	-	-	-	-	-
109-0 Human Resources	69,650	2,508	-	62,497	4,645	-	-
113-0 Treasurer	13,969	503	-	12,534	932	-	-
188-0 Fund Transfers	150,276	5,411	-	134,842	10,023		
Total A-87 Costs	7,343,093	460,605	-	4,048,015	1,638,348	678,429	517,696
Total Costs by Function	7,343,093	460,605	-	4,048,015	1,638,348	678,429	517,696
Distribute General Administrative Costs	(0)	(460,605)	-	428,736	31,869	-	-
Allocable Costs	7,343,093	-	-	4,476,751	1,670,217	678,429	517,696
Unallowable Costs	-	-	-	-	-	-	-
Total Allocated Costs	$ 7,343,093	-	-	$ 4,476,751	$ 1,670,217	$ 678,429	$ 517,696

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

105-311 FACILITY OPERATIONS

ALLOCATION OF COSTS:	Facility Maint			Central Service Contracts			Admin Center		
	$ Maint Workorder	%	Allocated Costs	Contracts	%	Allocated Costs	Usable Sft.	%	Allocated Costs
Allocated Departments:									
101-1 County Manager	$ 11,847	0.6223%	$ 27,859	$ 18,670	1.4177%	$ 23,679	11,794	6.4216%	$ 33,244
101-6 Comm & Engagement	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
101-8 Mgmt Svcs	6,912	0.3631%	16,255	11,630	0.8831%	14,750	8,640	4.7043%	24,354
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
103-3 Comptroller	5,954	0.3128%	14,003	9,286	0.7051%	11,777	7,792	4.2426%	21,964
103-6 Purchasing	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
105-1 Comm Svcs Admin	10,884	0.5718%	25,598	17,154	1.3026%	21,756	10,836	5.9000%	30,544
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	46,337	2.4341%	108,969	923	0.0701%	1,171	-	0.0000%	-
106700 DA Civil	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
108100 IT Admin	10,458	0.5494%	24,595	20,940	1.5901%	26,558	15,685	8.5402%	44,212
108301 Telecomm	335	0.0176%	788	-	0.0000%	-	-	0.0000%	-
108300-900 IT Software & Services	31,972	1.6796%	75,192	16,530	1.2552%	20,965	-	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	119,194	6.2615%	280,312	10,516	0.7985%	13,337	6,643	3.6170%	18,725
113-0 Treasurer	8,849	0.4649%	20,812	9,973	0.7573%	12,649	8,368	4.5562%	23,587
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
Subtotal, Allocated Departments	252,742	13.2771%	594,383	115,622	8.7797%	146,642	69,758	37.98190%	196,630
Operating Departments									
100-0 County Commission	$ -	0.0000%	$ -	$ -	0.0000%	$ -	-	0.0000%	$ -
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
101-5 Emer Mgmnt Administration	-	0.0000%	-	934	0.0709%	1,184	-	0.0000%	-
102-0 Assessor	25,112	1.3192%	59,057	28,301	2.1491%	35,895	23,747	12.9298%	66,937
104-0 Clerk	4,118	0.2163%	9,683	6,490	0.4928%	8,231	4,100	2.2324%	11,557
105-2 Comm Svcs Proj & Prog	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
105-4 Comm Svcs Planning	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
105-5 Comm Svcs Engineering	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
106-2 CARES/SART	2,588	0.1360%	6,088	8,580	0.6515%	10,881	-	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	8,327	0.4374%	19,581	13,123	0.9965%	16,644	8,290	4.5138%	23,368
112-0 Registrar of Voters	9,173	0.4819%	21,573	18,377	1.3955%	23,308	8,956	4.8764%	25,245
120-0 District Courts	129,513	6.8035%	304,576	151,681	11.5181%	192,377	-	0.0000%	-
124-0 Public Defender	12,811	0.6730%	30,129	20,458	1.5535%	25,947	-	0.0000%	-
125-1 Incline Justice Court	933	0.0490%	2,194	-	0.0000%	-	-	0.0000%	-
125-3 Reno Justice Court	38,067	1.9997%	89,522	30,791	2.3381%	39,051	-	0.0000%	-
125-4 Sparks Justice Court	3,855	0.2025%	9,065	14,021	1.0647%	17,783	-	0.0000%	-
125-7 Wadsworth Justice Court	4,407	0.2315%	10,364	-	0.0000%	-	-	0.0000%	-
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
127-0 Juvenile Services	72,940	3.8317%	171,536	74,041	5.6224%	93,906	-	0.0000%	-
128-0 Alternative Public Defender	3,693	0.1940%	8,685	5,897	0.4478%	7,479	-	0.0000%	-
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
130-0 Library	139,230	7.3140%	327,430	252,118	19.1449%	319,761	-	0.0000%	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

105-311 FACILITY OPERATIONS

ALLOCATION OF COSTS:	Facility Maint			Central Service Contracts			Admin Center		
	$ Maint Workorder	%	Allocated Costs	Contracts	%	Allocated Costs	Usable Sft.	%	Allocated Costs
140-1 Parks Administration	$ 2,263	0.1189%	$ 5,323	$ 8,001	0.6076%	$ 10,148	1,714	0.9332%	$ 4,831
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	155,078	8.1465%	364,699	23,366	1.7743%	29,635	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
150-0 Sheriff	487,787	25.6243%	1,147,136	216,489	16.4393%	274,572	-	0.0000%	-
153-0 Medical Examiner	10,934	0.5744%	25,714	12,503	0.9494%	15,857	-	0.0000%	-
154-0 Alternative Sentencing	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
157100 Public Guardian	2,202	0.1157%	5,180	7,250	0.5505%	9,195	-	0.0000%	-
159100 Public Administrator	2,074	0.1090%	4,880	11,236	0.8532%	14,250	-	0.0000%	-
179100 Social Services Admin	3,396	0.1784%	7,987	1,934	0.1468%	2,452	-	0.0000%	-
179120 County Child Welfare	-	0.0000%	-	-	0.0000%	-	-	0.0000%	
179200 General Assistance	5,678	0.2983%	13,354	10,149	0.7707%	12,872	-	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
179-2 Homeless Services	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
179-3 Housing	189	0.0099%	443	-	0.0000%	-	-	0.0000%	-
179-4 Indigent Services	-	0.0000%	-	-	0.0000%	-	8,516	4.6368%	24,005
179-5 Behavioral Health Programs	-	0.0000%	-	-	0.0000%	-	-	0.0000%	
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
181-00 Community Support	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
182010 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
202-0 Public Health Administration	52,294	2.7471%	122,981	59,473	4.5161%	75,429	42,604	23.1971%	120,091
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
205-0 Animal Services	20,194	1.0608%	47,489	-	0.0000%	-	-	0.0000%	-
208-0 Enhanced 911	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
209-0 Regional Safety Training Center	77,666	4.0799%	182,647	-	0.0000%	-	-	0.0000%	-
210-0 Regional Communication Center	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
211-0 Truckee River Flood Mgmt	172	0.0091%	407	-	0.0000%	-	-	0.0000%	-
216-0 & 165-1 Roads	82,876	4.3536%	194,900	20,033	1.5212%	25,407	-	0.0000%	-
221-0 Indigent Assistance	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
225-0 Senior Center	30,023	1.5771%	70,603	82,463	6.2619%	104,587	-	0.0000%	-
228-0 Child Protective Services	127,182	6.6811%	299,096	91,607	6.9563%	116,185	-	0.0000%	-
266-0 Truckee Remediation District	930	0.0489%	2,189	1,661	0.1261%	2,106	1,394	0.7590%	3,929
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	5,427	0.2851%	12,763	-	0.0000%	-	-	0.0000%	
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
280-0 TMFPD General Fund	38,637	2.0297%	90,865	4,199	0.3189%	5,326	3,523	1.9182%	9,930
281-0 SFPD General Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
301-0 Debt Service	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
340-0 SAD Debt Service	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
402-0 Public Works Construction Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
404-0 Parks Construction Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
430-0 Regional Permits Capital	-	0.0000%	-	-	0.0000%	-	-	0.0000%	
480-0 TMFPD Const	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

105-311 FACILITY OPERATIONS

ALLOCATION OF COSTS:	Facility Maint			Central Service Contracts			Admin Center		
	$ Maint Workorder	%	Allocated Costs	Contracts	%	Allocated Costs	Usable Sft.	%	Allocated Costs
489-0 Capital Facilities Fund	$ -	0.0000%	$ -	$ -	0.0000%	$ -	-	0.0000%	$ -
520 Golf Course	27,232	1.4305%	64,040	455	0.0346%	578	-	0.0000%	-
560 Building and Safety Fund	4,972	0.2612%	11,693	7,836	0.5950%	9,938	4,950	2.6952%	13,953
566-0 Water Resources	18,909	0.9933%	44,468	8,334	0.6329%	10,571	3,100	1.6879%	8,738
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	9,366	0.4920%	22,026	-	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	502	0.0264%	1,182	790	0.0600%	1,002	499	0.2717%	1,407
798000 Treasury Unapportioned	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
Other	30,113	1.5820%	70,820	8,685	0.6597%	11,018	2,510	1.3666%	7,075
Total Allocations to Operating Depts:	1,650,866	86.7229%	3,882,368	1,201,275	91.2203%	1,523,575	113,903	62.0181%	321,066
Total Costs Allocated	$ 1,903,609	100.0000%	$ 4,476,751	1,316,897	100.0000%	$ 1,670,217	183,661	100.0000%	$ 517,696

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

105-311 FACILITY OPERATIONS

	Mills Lane JC			Facility Maint	Central Service Contracts	Admin Center	
	Usable Sft.	%	Allocated Costs	Allocated Costs	Allocated Costs	Allocated Costs	Total Allocated
Allocated Departments:							
101-1 County Manager	-	0.0000%	$ -	$ 27,859	$ 23,679	$ 33,244	$ 84,782
101-6 Comm & Engagement	-	0.0000%	-	-	-	-	-
101-8 Mgmt Svcs	-	0.0000%	-	16,255	14,750	24,354	55,359
101-9 Internal Audit	-	0.0000%	-	-	-	-	-
103-3 Comptroller	-	0.0000%	-	14,003	11,777	21,964	47,744
103-6 Purchasing	-	0.0000%	-	-	-	-	-
105-1 Comm Svcs Admin	-	0.0000%	-	25,598	21,756	30,544	77,898
105-31 Facility Operations	-	0.0000%	-	-	-	-	-
105304 Facilities Pres	-	0.0000%	-	-	-	-	-
105305 Energy	-	0.0000%	-	-	-	-	-
106-1 DA Criminal	84,963	40.6802%	275,986	108,969	1,171	-	386,126
106700 DA Civil	-	0.0000%	-	-	-	-	-
108100 IT Admin	-	0.0000%	-	24,595	26,558	44,212	95,365
108301 Telecomm	-	0.0000%	-	788	-	-	788
108300-900 IT Software & Services	-	0.0000%	-	75,192	20,965	-	96,157
108500 IT Enterprise Infra	-	0.0000%	-	-	-	-	-
108800 IT Infrastructure Pres	-	0.0000%	-	-	-	-	-
109-0 Human Resources	-	0.0000%	-	280,312	13,337	18,725	312,374
113-0 Treasurer	-	0.0000%	-	20,812	12,649	23,587	57,048
188-0 Fund Transfers	-	0.0000%	-	-	-	-	-
Subtotal, Allocated Departments	84,963	40.6802%	275,986	594,383	146,642	196,630	1,213,641
Operating Departments							
100-0 County Commission	-	0.0000%	$ -	$ -	$ -	$ -	$ -
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	-	-	-
101-5 Emer Mgmnt Administration	-	0.0000%	-	-	1,184	-	1,184
102-0 Assessor	-	0.0000%	-	59,057	35,895	66,937	161,889
104-0 Clerk	-	0.0000%	-	9,683	8,231	11,557	29,471
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%	-	6,088	10,881	-	16,969
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%	-	19,581	16,644	23,368	59,593
112-0 Registrar of Voters	-	0.0000%	-	21,573	23,308	25,245	70,126
120-0 District Courts	39,674	18.9959%	128,874	304,576	192,377	-	625,827
124-0 Public Defender	-	0.0000%	-	30,129	25,947	-	56,076
125-1 Incline Justice Court	-	0.0000%	-	2,194	-	-	2,194
125-3 Reno Justice Court	32,773	15.6917%	106,457	89,522	39,051	-	235,030
125-4 Sparks Justice Court	-	0.0000%	-	9,065	17,783	-	26,848
125-7 Wadsworth Justice Court	-	0.0000%	-	10,364	-	-	10,364
126-0 Incline Constable	-	0.0000%	-	-	-	-	-
127-0 Juvenile Services	-	0.0000%	-	171,536	93,906	-	265,442
128-0 Alternative Public Defender	-	0.0000%	-	8,685	7,479	-	16,164
129-0 Conflict Counsel	-	0.0000%	-	-	-	-	-
130-0 Library	-	0.0000%	-	327,430	319,761	-	647,191

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

105-311 FACILITY OPERATIONS

	Mills Lane JC			Facility Maint	Central Service Contracts	Admin Center	
	Usable Sft.	%	Allocated Costs	Allocated Costs	Allocated Costs	Allocated Costs	Total Allocated
140-1 Parks Administration	-	0.0000%	$ -	$ 5,323	$ 10,148	$ 4,831	$ 20,302
140-2 Parks Planning & Develop	-	0.0000%	-	-	-	-	-
140-3 Parks Recreation	-	0.0000%	-	-	-	-	-
140-4 Parks Operations	-	0.0000%	-	364,699	29,635	-	394,334
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	-	-	-
150-0 Sheriff	8,249	3.9496%	26,795	1,147,136	274,572	-	1,448,503
153-0 Medical Examiner	-	0.0000%	-	25,714	15,857	-	41,571
154-0 Alternative Sentencing	-	0.0000%	-	-	-	-	-
157100 Public Guardian	-	0.0000%	-	5,180	9,195	-	14,375
159100 Public Administrator	-	0.0000%	-	4,880	14,250	-	19,130
179100 Social Services Admin	-	0.0000%	-	7,987	2,452	-	10,439
179120 County Child Welfare	-	0.0000%	-	-	-	-	-
179200 General Assistance	-	0.0000%	-	13,354	12,872	-	26,226
179250 Adult Comm Assis Center	-	0.0000%	-	-	-	-	-
179-2 Homeless Services	-	0.0000%	-	-	-	-	-
179-3 Housing	-	0.0000%	-	443	-	-	443
179-4 Indigent Services	-	0.0000%	-	-	-	24,005	24,005
179-5 Behavioral Health Programs	-	0.0000%	-	-	-	-	-
180-0 Intergovernmental	-	0.0000%	-	-	-	-	-
181-00 Community Support	-	0.0000%	-	-	-	-	-
182010 Accrued Benefits	-	0.0000%	-	-	-	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	-	-	-
189-0 Contingency	-	0.0000%	-	-	-	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	-	-	-
202-0 Public Health Administration	-	0.0000%	-	122,981	75,429	120,091	318,501
203-0 Stabilization Fund	-	0.0000%	-	-	-	-	-
204-0 Library Expansion	-	0.0000%	-	-	-	-	-
205-0 Animal Services	-	0.0000%	-	47,489	-	-	47,489
208-0 Enhanced 911	-	0.0000%	-	-	-	-	-
209-0 Regional Safety Training Center	-	0.0000%	-	182,647	-	-	182,647
210-0 Regional Communication Center	-	0.0000%	-	-	-	-	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-	407	-	-	407
216-0 & 165-1 Roads	-	0.0000%	-	194,900	25,407	-	220,307
221-0 Indigent Assistance	-	0.0000%	-	-	-	-	-
225-0 Senior Center	-	0.0000%	-	70,603	104,587	-	175,190
228-0 Child Protective Services	-	0.0000%	-	299,096	116,185	-	415,281
266-0 Truckee Remediation District	-	0.0000%	-	2,189	2,106	3,929	8,224
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%	-	12,763	-	-	12,763
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	-	-	-
280-0 TMFPD General Fund	-	0.0000%	-	90,865	5,326	9,930	106,121
281-0 SFPD General Fund	-	0.0000%	-	-	-	-	-
301-0 Debt Service	-	0.0000%	-	-	-	-	-
340-0 SAD Debt Service	-	0.0000%	-	-	-	-	-
402-0 Public Works Construction Fund	-	0.0000%	-	-	-	-	-
404-0 Parks Construction Fund	-	0.0000%	-	-	-	-	-
430-0 Regional Permits Capital	-	0.0000%	-	-	-	-	-
480-0 TMFPD Const	-	0.0000%	-	-	-	-	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

105-311 FACILITY OPERATIONS

	Mills Lane JC			Facility Maint	Contracts	Admin Center	
	Usable Sft.	%	Allocated Costs	Allocated Costs	Allocated Costs	Allocated Costs	Total Allocated
489-0 Capital Facilities Fund	-	0.0000%	$ -	$ -	$ -	$ -	$ -
520 Golf Course	-	0.0000%	-	64,040	578	-	64,618
560 Building and Safety Fund	-	0.0000%	-	11,693	9,938	13,953	35,584
566-0 Water Resources	-	0.0000%	-	44,468	10,571	8,738	63,777
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%	-	22,026	-	-	22,026
711-0 TR Flood Investment	-	0.0000%	-	-	-	-	-
712-0 Nevada Works	-	0.0000%	-	-	-	-	-
713-0 RTC	-	0.0000%	-	-	-	-	-
714-0 WC School Dist Debt	-	0.0000%	-	-	-	-	-
715-0 Library Investment	-	0.0000%	-	-	-	-	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	-	-	-
718-0 Reno Tahoe Airport Auth	-	0.0000%	-	-	-	-	-
721-0 Public Guard Trust	-	0.0000%	-	-	-	-	-
722-0 Social Service Trust	-	0.0000%	-	-	-	-	-
730-0 Fish and Game	-	0.0000%	-	-	-	-	-
732-0 Range Improvement District	-	0.0000%	-	-	-	-	-
738-0 Courts Trust Fund	-	0.0000%	-	-	-	-	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	-	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	-	-	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	-	-	-
750-0 OPEB Trust Fund	-	0.0000%	-	-	-	-	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	-	-	-
753-0 Deferred Com Division	-	0.0000%	-	-	-	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	-	-	-
756-0 Tank Farm	-	0.0000%	-	-	-	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	1,182	1,002	1,407	3,591
798000 Treasury Unapportioned	-	0.0000%	-	-	-	-	-
990055 May Building Trust	-	0.0000%	-	-	-	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	-	-	-
992010 Senior Services Fund	-	0.0000%	-	-	-	-	-
994000 TRPA Permits	-	0.0000%	-	-	-	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	-	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	-	-	-
998000 Financial Assurances	-	0.0000%	-	-	-	-	-
Other	43,197	20.6826%	140,317	70,820	11,018	7,075	229,230
Total Allocations to Operating Depts:	123,893	59.3198%	402,443	3,882,368	1,523,575	321,066	6,129,452
Total Costs Allocated	208,856	100.0000%	$ 678,429	$ 4,476,751	$ 1,670,217	$ 517,696	$ 7,343,093

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

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
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Fixed for the Fiscal Year ending June 30, 2017

105304 PHYSICAL PLANT INFRASTRUCTURE

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services		Building Repairs	Direct Costs	
Department Expenditures					
Salaries	$ 108,166	$ -	$ 108,166	$ -	$ -
Salary %	100.0000%	0.0000%	100.0000%		
Benefits	1,568	-	1,568	-	-
	109,735	-	109,734	-	-
Services & Supplies	5,805	-	5,805	-	-
Professional Svcs	-	-	-	-	-
Repairs & Maintenance	479,407	-	479,407	-	-
Repairs & Maintenance-Direct Cost	-	-	-	-	-
Service Contracts	10,200	-	10,200	-	-
Capital Outlay	-	-	-	-	-
Building /Road/Repairs (non-capital)	-	-	-	-	-
Departmental Expenditures Total	605,147	-	605,146	-	-
A-87 Adjustments:					
Non-Allowable Capital	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-
Repairs & Maintenance-Direct Cost	-	-	-	-	-
Add Depreciation, Equipment	-		-	-	-
A-87 Allowable Costs	605,147	-	605,146	-	-
Allocated Costs:					
101-1 County Manager	-	-	-	-	-
101-6 Comm & Engagement	-	-	-	-	-
101-8 Mgmt Svcs	-	-	-	-	-
101-9 Internal Audit	-	-	-	-	-
103-3 Comptroller	-	-	-	-	-
103-6 Purchasing	3,797	-	3,797	-	-
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	-	-	0	-	-
188-0 Fund Transfers	-		-	-	-
Total A-87 Costs	608,944	-	608,944	-	-
Unallowable Costs	-	-	-	-	-
Total Costs by Function	608,944	-	608,944	-	-
Total Allocated Costs	$ 608,944	$ -	$ 608,944	$ -	$ -

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

105304 PHYSICAL PLANT INFRASTRUCTURE

ALLOCATION OF COSTS:	Building Repairs				
	Work Orders	%	Allocated Costs		
Allocated Departments:					
101-1 County Manager	$ 3,410	0.2347%	$ 1,429		
101-6 Comm & Engagement	-	0.0000%	-		
101-8 Mgmt Svcs	2,635	0.1814%	1,105		
101-9 Internal Audit	-	0.0000%	-		
103-3 Comptroller	2,125	0.1463%	891		
103-6 Purchasing	-	0.0000%	-		
105-1 Comm Svcs Admin	3,718	0.2559%	1,558		
105-31 Facility Operations	30,658	2.1102%	12,850		
105304 Facilities Pres	-	0.0000%	-		
105305 Energy	-	0.0000%	-		
106-1 DA Criminal	35,677	2.4556%	14,953		
106700 DA Civil	-	0.0000%	-		
108100 IT Admin	4,946	0.3405%	2,073		
108301 Telecomm	2,150	0.1480%	901		
108300-900 IT Software & Services	3,500	0.2409%	1,467		
108500 IT Enterprise Infra	-	0.0000%	-		
108800 IT Infrastructure Pres	-	0.0000%	-		
109-0 Human Resources	1,921	0.1322%	805		
113-0 Treasurer	2,282	0.1571%	957		
188-0 Fund Transfers	-	0.0000%	-		
Subtotal, Allocated Departments	93,023	6.4028%	38,989	-	-
Operating Departments					
100-0 County Commission	$ -	0.0000%	$ -		
101-3 Grants Division - Co Mgr.	-	0.0000%	-		
101-5 Emer Mgmnt Administration	-	0.0000%	-		
102-0 Assessor	6,477	0.4458%	2,715		
104-0 Clerk	1,185	0.0816%	497		
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	2,397	0.1650%	1,005		
112-0 Registrar of Voters	2,589	0.1782%	1,085		
120-0 District Courts	51,723	3.5601%	21,679		
124-0 Public Defender	1,938	0.1334%	812		
125-1 Incline Justice Court	-	0.0000%	-		
125-3 Reno Justice Court	13,652	0.9397%	5,722		
125-4 Sparks Justice Court	-	0.0000%	-		
125-7 Wadsworth Justice Court	-	0.0000%	-		
126-0 Incline Constable	-	0.0000%	-		
127-0 Juvenile Services	14,374	0.9894%	6,025		
128-0 Alternative Public Defender	559	0.0384%	234		
129-0 Conflict Counsel	-	0.0000%	-		
130-0 Library	109,917	7.5655%	46,070		

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
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105304 PHYSICAL PLANT INFRASTRUCTURE

ALLOCATION OF COSTS: **Building Repairs**

	Work Orders	%	Allocated Costs
140-1 Parks Administration	$ 67,543	4.6489%	$ 28,309
140-2 Parks Planning & Develop	-	0.0000%	-
140-3 Parks Recreation	-	0.0000%	-
140-4 Parks Operations	10,000	0.6883%	4,191
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	971,873	66.8933%	407,343
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	6,536	0.4499%	2,740
179120 County Child Welfare	-	0.0000%	-
179200 General Assistance	2,686	0.1848%	1,125
179250 Adult Comm Assis Center	-	0.0000%	-
179-2 Homeless Services	-	0.0000%	-
179-3 Housing	-	0.0000%	-
179-4 Indigent Services	-	0.0000%	-
179-5 Behavioral Health Programs	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-
181-00 Community Support	-	0.0000%	-
182010 Accrued Benefits	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
189-0 Contingency	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-
202-0 Public Health Administration	11,621	0.7998%	4,870
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 & 165-1 Roads	12,140	0.8356%	5,088
221-0 Indigent Assistance	-	0.0000%	-
225-0 Senior Center	14,194	0.9770%	5,949
228-0 Child Protective Services	-	0.0000%	-
266-0 Truckee Remediation District	440	0.0303%	185
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	961	0.0661%	403
281-0 SFPD General Fund	-	0.0000%	-
301-0 Debt Service	-	0.0000%	-
340-0 SAD Debt Service	-	0.0000%	-
402-0 Public Works Construction Fund	-	0.0000%	-
404-0 Parks Construction Fund	-	0.0000%	-
430-0 Regional Permits Capital	-	0.0000%	-
480-0 TMFPD Const	-	0.0000%	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
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Fixed for the Fiscal Year ending June 30, 2017

105304 PHYSICAL PLANT INFRASTRUCTURE

ALLOCATION OF COSTS:

	Building Repairs				
	Work Orders	**%**	**Allocated Costs**		
489-0 Capital Facilities Fund	$ -	0.0000%	$ -		
520 Golf Course	-	0.0000%	-		
560 Building and Safety Fund	1,431	0.0985%	600		
566-0 Water Resources	896	0.0617%	376		
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	144	0.0099%	60		
798000 Treasury Unapportioned	-	0.0000%	-		
990055 May Building Trust	-	0.0000%	-		
990221 Verdi Tv Admin	-	0.0000%	-		
992010 Senior Services Fund	-	0.0000%	-		
994000 TRPA Permits	-	0.0000%	-		
994002 AT&T Cell Tower	-	0.0000%	-		
994003 Ubiquitel Cell Tower	-	0.0000%	-		
998000 Financial Assurances	-	0.0000%	-		
Other	54,571	3.7560%	22,872		
Total Allocations to Operating Depts:	1,359,848	93.5972%	569,955	-	-
Total Costs Allocated	$ 1,452,871	100.0000%	$ 608,944	$ -	$ -

County of Washoe, Nevada
County Wide Cost Allocation Plan
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Fixed for the Fiscal Year ending June 30, 2017

105305 FACILITIES ENERGY & UTILITIES

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

Washoe County uses a single account to pay all County utility bills. These costs are now recorded in Cost Center 105305 under the Community Services Department in FY 2015. This facilitates tracking County-wide costs for utilities. B3405These costs are a necessary component of space and operating costs for all County operations. Costs are allocated based on utility utilization reports prepared by the Facilities Management unit, which do not agree exactly with amounts paid due to difference in timing of billings and payments. Costs for Departments that share the County Administrative Complex and other shared locations are distributed based upon their respective square footage utilization of the facility.

As noted in the Schedule of Allocated Costs Section, the County will begin direct costing Utility costs in FY2017. The costs identified in FY2015 will be reconciled against the FY13 Utility costs that were used in the FY15 period. This amount will be used in the roll-forward adjustment for FY15. The actual FY15 Utility costs will then be adjusted out of the Final allocated amount to be used in the FY17 period to not duplicate costs.

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

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	General Admin	Utilities Costs	Direct Charge /Credit	
Department Expenditures					
Salaries	$ -	$ -	$ -	$ -	$ -
Salary %	100.0000%	0.0000%	100.0000%		
Benefits	-	-	-	-	-
	-	-	-	-	-
Payments to Other Agencies	2,161		2,161		
Other Expenses	4,300		4,300		
Utilities	3,483,120		3,483,120		
Departmental Expenditures Total	3,489,581	-	3,489,581	-	-
A-87 Adjustments:					
Miscellaneous Revenue	(1,415)	-	(1,415)	-	-
Less: Other Expense	-	-	-	-	-
A-87 Allowable Costs	3,488,166	-	3,488,166	-	-
Allocated Costs:					
101-1 County Manager	-	-	-	-	-
101-6 Comm & Engagement	-	-	-	-	-
101-8 Mgmt Svcs	-	-	-	-	-
101-9 Internal Audit	-	-	-	-	-
103-3 Comptroller	5,303	-	5,303	-	-
103-6 Purchasing	32	-	32	-	-
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	3,066	-	3,066	-	-
188-0 Fund Transfers	-	-	-	-	-
Total A-87 Costs	3,496,567	-	3,496,567	-	-
Distribute General Administration		-	-	-	-
Total Costs by Function	3,496,567	-	3,496,567	-	-
Total Allocated Costs	$ 3,496,567	$ -	$ 3,496,567	$ -	$ -

County of Washoe, Nevada
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105305 FACILITIES ENERGY & UTILITIES

ALLOCATION OF COSTS:	Utilities Costs				
	FY15 Utility Costs	%	Allocated Costs		
Allocated Departments:					
101-1 County Manager	23,694	0.6573%	$ 22,983		
101-6 Comm & Engagement	-	0.0000%	-		
101-8 Mgmt Svcs	14,761	0.4095%	14,318		
101-9 Internal Audit	-	0.0000%	-		
103-3 Comptroller	11,785	0.3269%	11,430		
103-6 Purchasing	-	0.0000%	-		
105-1 Comm Svcs Admin	391,449	10.8598%	379,720		
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	119,366	3.3115%	115,789		
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	13,345	0.3702%	12,944		
113-0 Treasurer	12,656	0.3511%	12,276		
188-0 Fund Transfers	-	0.0000%	-		
Subtotal, Allocated Departments	587,056	16.2863%	569,460	-	-
Operating Departments					
100-0 County Commission	$ -	0.0000%	$ -		
101-3 Grants Division - Co Mgr.	-	0.0000%	-		
101-5 Emer Mgmnt Administration	-	0.0000%	-		
102-0 Assessor	35,916	0.9964%	34,840		
104-0 Clerk	8,237	0.2285%	7,990		
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	16,654	0.4620%	16,154		
112-0 Registrar of Voters	25,622	0.7108%	24,854		
120-0 District Courts	258,973	7.1846%	251,214		
124-0 Public Defender	26,521	0.7358%	25,728		
125-1 Incline Justice Court	1,953	0.0542%	1,895		
125-3 Reno Justice Court	22,082	0.6126%	21,420		
125-4 Sparks Justice Court	10,611	0.2944%	10,294		
125-7 Wadsworth Justice Court	870	0.0241%	843		
126-0 Incline Constable	-	0.0000%	-		
127-0 Juvenile Services	221,881	6.1555%	215,231		
128-0 Alternative Public Defender	7,644	0.2121%	7,416		
129-0 Conflict Counsel	-	0.0000%	-		
130-0 Library	207,959	5.7693%	201,727		

County of Washoe, Nevada
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105305 FACILITIES ENERGY & UTILITIES

ALLOCATION OF COSTS: **Utilities Costs**

	FY15 Utility Costs	%	Allocated Costs
140-1 Parks Administration	$ 676,631	18.7714%	$ 656,355
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	1,093,138	30.3264%	1,060,383
153-0 Medical Examiner	42,297	1.1734%	41,029
154-0 Alternative Sentencing	-	0.0000%	-
157100 Public Guardian	6,530	0.1812%	6,336
159100 Public Administrator	9,558	0.2652%	9,273
179100 Social Services Admin	1,557	0.0432%	1,511
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	12,880	0.3573%	12,493
179-5 Behavioral Health Programs	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-
181-00 Community Support	-	0.0000%	-
182010 Accrued Benefits	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
189-0 Contingency	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-
202-0 Public Health Administration	87,312	2.4223%	84,697
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 & 165-1 Roads	-	0.0000%	-
221-0 Indigent Assistance	-	0.0000%	-
225-0 Senior Center	45,501	1.2623%	44,137
228-0 Child Protective Services	168,783	4.6825%	163,727
266-0 Truckee Remediation District	2,108	0.0585%	2,045
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	5,328	0.1478%	5,168
281-0 SFPD General Fund	-	0.0000%	-
301-0 Debt Service	-	0.0000%	-
340-0 SAD Debt Service	-	0.0000%	-
402-0 Public Works Construction Fund	-	0.0000%	-
404-0 Parks Construction Fund	-	0.0000%	-
430-0 Regional Permits Capital	-	0.0000%	-
480-0 TMFPD Const	-	0.0000%	-

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

ALLOCATION OF COSTS: **Utilities Costs**

	FY15 Utility Costs	%	Allocated Costs		
489-0 Capital Facilities Fund	$ -	0.0000%	$ -		
520 Golf Course	-	0.0000%	-		
560 Building and Safety Fund	9,944	0.2759%	9,647		
566-0 Water Resources	6,228	0.1728%	6,042		
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	1,002	0.0278%	972		
798000 Treasury Unapportioned	-	0.0000%	-		
990055 May Building Trust	-	0.0000%	-		
990221 Verdi Tv Admin	-	0.0000%	-		
992010 Senior Services Fund	-	0.0000%	-		
994000 TRPA Permits	-	0.0000%	-		
994002 AT&T Cell Tower	-	0.0000%	-		
994003 Ubiquitel Cell Tower	-	0.0000%	-		
998000 Financial Assurances	-	0.0000%	-		
Other	3,799	0.1054%	3,686		
Total Allocations to Operating Depts:	3,017,520	83.7137%	2,927,107	-	-
Total Costs Allocated	$ 3,604,576	100.0000%	$ 3,496,567	$ -	$ -

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

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 2015 FTEs in each. Costs of the criminal prosecution activities comprising the majority of costs in this budget unit are not allocated. Costs that are only identified to the DA's Office but are for total agency operations are placed within the Department administrative costs and allocated across all Divisions of the Department based upon FTEs.

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

106-1 DISTRICT ATTORNEY

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services		Dept Admin	DA Criminal	Chief Legal Off
Department Expenditures					
Salaries	$ 8,422,776	$ -	$ 503,562	$ 7,740,248	$ 178,965
Salary %	100.0000%	0.0000%	5.9786%	91.8966%	2.1248%
Benefits	3,540,457	-	207,046	$ 3,272,810	60,601
	11,963,233	-	710,608	11,013,058	239,566
Services & Supplies	426,744		25,513	392,164	9,067
Professional Svcs/Legal	129,129		-	129,129	-
Software Maintenance	35,078			35,078	
Seminars & Meetings	13,086		-	13,086	-
Legal Defense	-		-	-	-
Safety Expense	-		-	-	-
Court Reporter	41,231		-	41,231	-
Investigation Costs	76,522		-	76,522	-
Sexual Assualt Victim	-		-	-	-
Witness Fees	76,795		-	76,795	-
Interpreters	4,780		286	4,392	102
Travel	28,513		-	28,513	-
Capital Equipment	10,754		-	10,754	-
Departmental Expenditures Total	12,805,865	-	736,407	11,820,723	248,735
A-87 Adjustments:					
Unallowable Non-Admin Revenue	(194,259)		-	(194,259)	-
Unallowable Professional Svcs	(129,129)		-	(129,129)	-
Unallowable Software Maint	(350)			(350)	
Unallowable Legal Defense	-		-	-	-
Unallowable Expert Witness	(76,795)			(76,795)	
Add: Depreciation Expense	45,897		2,744	42,178	975
Unallowable Investigation Costs	(76,522)			(76,522)	
Capital Equipment	(10,754)		-	(10,754)	-
A-87 Allowable Costs	12,363,953	-	739,151	11,375,092	249,710
Allocated Costs:					
101-1 County Manager	25,643		1,533	23,565	545
101-6 Comm & Engagement	35,190		2,104	32,338	748
101-8 Mgmt Svcs	35,533		2,124	32,654	755
101-9 Internal Audit	33,442		1,999	30,732	711
103-3 Comptroller	22,515		1,346	20,691	478
103-6 Purchasing	2,350		140	2,160	50
105-1 Comm Svcs Admin	-		-	-	-
105-31 Facility Operations	386,126		386,126	-	-
105304 Facilities Pres	14,953		894	13,741	318
105305 Energy	-		-	-	-
106-1 DA Criminal	1,900,467		-	1,746,465	154,002
106700 DA Civil	625,719		37,409	575,014	13,296
108100 IT Admin	-		-	-	-
108301 Telecomm	8,322		498	7,648	176
108300-900 IT Software & Services	543,386		543,386	-	-
108500 IT Enterprise Infra	262,040		262,040	-	-
108800 IT Infrastructure Pres	1,414		1,414	-	-
109-0 Human Resources	105,255		105,255	-	-
113-0 Treasurer	5,148		308	4,731	109
188-0 Fund Transfers	955,015		955,015	-	-
Total A-87 Costs	17,326,470	-	3,040,741	13,864,831	420,898
Distribute General Administration		-	-	-	-
Total Costs by Function	17,326,470	-	3,040,741	13,864,831	420,898
Unallowable Costs	(14,285,729)	-	-	(13,864,831)	(420,898)
Total Allocated Costs	$ 3,040,741	$ -	$ 3,040,741	$ -	$ -

Reconciliation to SAP
106-0 General Funds Only

		Total
Central Service Cost Centers:		
106-1 DA Crim & Admin		12,805,865
106-7 Civil Division	$	3,337,591
		16,143,456
Non-Central Service Cost Centers:		
106-2 Cares/SART		271,734
106-3 Family Support		1,113,580
106-5 Grants		-
106-9 Drug Forfeitures		75,510
Total	$	17,604,281

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

106-1 DISTRICT ATTORNEY

ALLOCATION OF COSTS:	Dept Admin				
	FTEs	%	Allocated Costs		
Allocated Departments:					
101-1 County Manager	-	0.0000%	$ -		
101-6 Comm & Engagement	-	0.0000%	-		
101-8 Mgmt Svcs	-	0.0000%	-		
101-9 Internal Audit	-	0.0000%	-		
103-3 Comptroller	-	0.0000%	-		
103-6 Purchasing	-	0.0000%	-		
105-1 Comm Svcs Admin	-	0.0000%	-		
105-31 Facility Operations	-	0.0000%	-		
105304 Facilities Pres	-	0.0000%	-		
105305 Energy	-	0.0000%	-		
106-1 DA Criminal	105	62.5001%	1,900,467		
106700 DA Civil	24	14.2857%	434,391		
108100 IT Admin	-	0.0000%	-		
108301 Telecomm	-	0.0000%	-		
108300-900 IT Software & Services	-	0.0000%	-		
108500 IT Enterprise Infra	-	0.0000%	-		
108800 IT Infrastructure Pres	-	0.0000%	-		
109-0 Human Resources	-	0.0000%	-		
113-0 Treasurer	-	0.0000%	-		
188-0 Fund Transfers	-	0.0000%	-		
Subtotal, Allocated Departments	129	76.7858%	2,334,858	-	-
Operating Departments					
100-0 County Commission	-	0.0000%	$ -		
101-3 Grants Division - Co Mgr.	-	0.0000%	-		
101-5 Emer Mgmnt Administration	-	0.0000%	-		
102-0 Assessor	-	0.0000%	-		
104-0 Clerk	-	0.0000%	-		
105-2 Comm Svcs Proj & Prog	-	0.0000%	-		
105-4 Comm Svcs Planning	-	0.0000%	-		
105-5 Comm Svcs Engineering	-	0.0000%	-		
106-2 CARES/SART	-	0.0000%	-		
106-3 Family Support Enf	38	22.6190%	687,785		
106-5 DA Grants	-	0.0000%	-		
106710 DA CPS Integration	-	0.0000%	-		
106-9 Drug Forfeitures	1	0.5952%	18,098		
108-7 GIS Base Mapping	-	0.0000%	-		
111-0 Recorder	-	0.0000%	-		
112-0 Registrar of Voters	-	0.0000%	-		
120-0 District Courts	-	0.0000%	-		
124-0 Public Defender	-	0.0000%	-		
125-1 Incline Justice Court	-	0.0000%	-		
125-3 Reno Justice Court	-	0.0000%	-		
125-4 Sparks Justice Court	-	0.0000%	-		
125-7 Wadsworth Justice Court	-	0.0000%	-		
126-0 Incline Constable	-	0.0000%	-		
127-0 Juvenile Services	-	0.0000%	-		
128-0 Alternative Public Defender	-	0.0000%	-		
129-0 Conflict Counsel	-	0.0000%	-		
130-0 Library	-	0.0000%	-		

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

106-1 DISTRICT ATTORNEY

ALLOCATION OF COSTS:	Dept Admin		
	FTEs	%	Allocated Costs
140-1 Parks Administration	-	0.0000%	$ -
140-2 Parks Planning & Develop	-	0.0000%	-
140-3 Parks Recreation	-	0.0000%	-
140-4 Parks Operations	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	-	0.0000%	-
153-0 Medical Examiner	-	0.0000%	-
154-0 Alternative Sentencing	-	0.0000%	-
157100 Public Guardian	-	0.0000%	-
159100 Public Administrator	-	0.0000%	-
179100 Social Services Admin	-	0.0000%	-
179120 County Child Welfare	-	0.0000%	-
179200 General Assistance	-	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-
179-2 Homeless Services	-	0.0000%	-
179-3 Housing	-	0.0000%	-
179-4 Indigent Services	-	0.0000%	-
179-5 Behavioral Health Programs	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-
181-00 Community Support	-	0.0000%	-
182010 Accrued Benefits	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
189-0 Contingency	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-
202-0 Public Health Administration	-	0.0000%	-
203-0 Stabilization Fund	-	0.0000%	-
204-0 Library Expansion	-	0.0000%	-
205-0 Animal Services	-	0.0000%	-
208-0 Enhanced 911	-	0.0000%	-
209-0 Regional Safety Training Center	-	0.0000%	-
210-0 Regional Communication Center	-	0.0000%	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-
216-0 & 165-1 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%	-
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, 2015
Fixed for the Fiscal Year ending June 30, 2017

106-1 DISTRICT ATTORNEY

ALLOCATION OF COSTS:	Dept Admin				
	FTEs	%	Allocated Costs		
489-0 Capital Facilities Fund	-	0.0000%	$ -		
520 Golf Course	-	0.0000%	-		
560 Building and Safety Fund	-	0.0000%	-		
566-0 Water Resources	-	0.0000%	-		
568-0 So.Truckee Meadows GID	-	0.0000%	-		
618-0 Health Benefits	-	0.0000%	-		
619-0 Risk Management	-	0.0000%	-		
669-0 Equipment Services	-	0.0000%	-		
711-0 TR Flood Investment	-	0.0000%	-		
712-0 Nevada Works	-	0.0000%	-		
713-0 RTC	-	0.0000%	-		
714-0 WC School Dist Debt	-	0.0000%	-		
715-0 Library Investment	-	0.0000%	-		
716-0 TWRQSA Joint Venture	-	0.0000%	-		
718-0 Reno Tahoe Airport Auth	-	0.0000%	-		
721-0 Public Guard Trust	-	0.0000%	-		
722-0 Social Service Trust	-	0.0000%	-		
730-0 Fish and Game	-	0.0000%	-		
732-0 Range Improvement District	-	0.0000%	-		
738-0 Court Trust Fund	-	0.0000%	-		
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-		
740-0 Railroad Grd Sep Pro	-	0.0000%	-		
742-0 Southwest Point/Arrowhead	-	0.0000%	-		
750-0 OPEB Trust Fund	-	0.0000%	-		
752-0 Agency Tax Settlement	-	0.0000%	-		
753-0 Deferred Com Division	-	0.0000%	-		
754-0 Tahoe Regional Planning	-	0.0000%	-		
756-0 Tank Farm	-	0.0000%	-		
766-0 Western Reg Wtr Comm	-	0.0000%	-		
798000 Treasury Unapportioned	-	0.0000%	-		
990055 May Building Trust	-	0.0000%	-		
990221 Verdi Tv Admin	-	0.0000%	-		
992010 Senior Services Fund	-	0.0000%	-		
994000 TRPA Permits	-	0.0000%	-		
994002 AT&T Cell Tower	-	0.0000%	-		
994003 Ubiquitel Cell Tower	-	0.0000%	-		
998000 Financial Assurances	-	0.0000%	-		
Other	-	0.0000%	-		
Total Allocations to Operating Depts:	39	23.2142%	705,883	-	-
Total Costs Allocated	168	100.0000%	$ 3,040,741	-	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

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 2015 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 $636,076.80 are not included based upon the direct charging at Social Services . These revenues are not reflected as payments on the Child Protective Service's Cost Center.

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

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	$ 2,388,341	$ -	$ 160,541	$ 1,229,801	$ 998,000
Salary %	100.0000%	0.0000%	6.7219%	51.4918%	41.7863%
Benefits	871,574	-	$ 52,195	$ 446,403	$ 372,975
	3,259,915	-	212,736	1,676,203	1,370,975
Services & Supplies	76,821		5,164	28,916	42,741
Professional Services	-		-	-	-
Court Reporter/Transcripts	395		27	368	-
Investigation	460			460	
Interpreters	-		-	-	-
Equipment	-		-	-	-
Departmental Expenditures Total	3,337,591	-	217,927	1,705,947	1,413,717
A-87 Adjustments:					
Court Reporter/Transcripts	(395)			(395)	
Investigation	(460)			(460)	
Interpreters	-			-	
Add Depreciation, Equipment					
A-87 Allowable Costs	3,336,736	-	217,927	1,705,092	1,413,717
Allocated Costs:					
101-1 County Manager	5,861		394	3,018	2,449
101-6 Comm & Engagement	5,348		359	2,754	2,235
101-8 Mgmt Svcs	-		-	-	-
101-9 Internal Audit	-		-	-	-
103-3 Comptroller	20,235		1,360	10,419	8,456
103-6 Purchasing	-		-	-	-
105-1 Comm Svcs Admin	-		-	-	-
105-31 Facility Operations	-		-	-	-
105304 Facilities Pres	-		-	-	-
105305 Energy	-		-	-	-
106-1 DA Criminal	434,391		29,199	223,676	181,516
106700 DA Civil	100,183		-	51,586	48,597
108100 IT Admin	-		-	-	-
108301 Telecomm	1,165		78	600	487
108300-900 IT Software & Services	-		-	-	-
108500 IT Enterprise Infra	-		-	-	-
108800 IT Infrastructure Pres	-		-	-	-
109-0 Human Resources	24,058		1,617	12,388	10,053
113-0 Treasurer	748		50	385	313
188-0 Fund Transfers	116,349		7,821	59,910	48,618
Total A-87 Costs	4,045,074	-	258,805	2,069,828	1,716,441
Distribute General Administration	-	-	-	-	-
Total Costs by Function	4,045,074	-	258,805	2,069,828	1,716,441
Unallowable Costs	-	-	-	-	-
Total Allocated Costs	$ 4,045,074	$ -	$ 258,805	$ 2,069,828	$ 1,716,441

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

106-7 DISTRICT ATTORNEY CIVIL

ALLOCATION OF COSTS:	Civil Div Admin			Civ Div Leg Serv			CPS Dep DA Support	DA Civil Division
	FTEs	%	Allocated Costs	FY 15 Atty Hours	%	Allocated Costs	Allocated Costs	Total Allocated
Allocated Departments:								
101-1 County Manager	-	0.0000%	$ -	211	1.1819%	$ 24,463	$ -	$ 24,463
101-6 Comm & Engagement	-	0.0000%	-	-	0.0000%	-	-	-
101-8 Mgmt Svcs	-	0.0000%	-	-	0.0000%	-	-	-
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-	-	-
103-3 Comptroller	-	0.0000%	-	73	0.4089%	8,464	-	8,464
103-6 Purchasing	-	0.0000%	-	20	0.1120%	2,318	-	2,318
105-1 Comm Svcs Admin	-	0.0000%	-	-	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	-	0.0000%	-	5,397	30.2305%	625,719	-	625,719
106700 DA Civil	24	38.7097%	100,183	-	0.0000%	-	-	100,183
108100 IT Admin	-	0.0000%	-	2	0.0112%	232	-	232
108301 Telecomm	-	0.0000%	-	-	0.0000%	-	-	-
108300-900 IT Software & Services	-	0.0000%	-	23	0.1288%	2,666	-	2,666
108500 IT Enterprise Infra	-	0.0000%	-	-	0.0000%	-	-	-
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-	-	-
109-0 Human Resources	-	0.0000%	-	1,520	8.5113%	176,169	-	176,169
113-0 Treasurer	-	0.0000%	-	81	0.4537%	9,391	-	9,391
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-	-
Subtotal, Allocated Departments	24	38.7097%	100,183	7,327	41.0383%	849,422	-	949,605
Operating Departments								
100-0 County Commission	-	0.0000%	$ -	461	2.5794%	$ 53,389	$ -	$ 53,389
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-	-
101-5 Emer Mgmnt Administration	-	0.0000%	-	60	0.3361%	6,957	-	6,957
102-0 Assessor	-	0.0000%	-	100	0.5601%	11,593	-	11,593
104-0 Clerk	-	0.0000%	-	33	0.1820%	3,767	-	3,767
105-2 Comm Svcs Proj & Prog	-	0.0000%	-	-	0.0000%	-	-	-
105-4 Comm Svcs Planning	-	0.0000%	-	2,227	12.4714%	258,137	-	258,137
105-5 Comm Svcs Engineering	-	0.0000%	-	-	0.0000%	-	-	-
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-	-	-
106-3 Family Support Enf	38	61.2903%	158,622	-	0.0000%	-	-	158,622
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	1,716,441	1,716,441
106-9 Drug Forfeitures	-	0.0000%	-	367	2.0529%	42,491	-	42,491
108-7 GIS Base Mapping	-	0.0000%	-	-	0.0000%	-	-	-
111-0 Recorder	-	0.0000%	-	49	0.2745%	5,682	-	5,682
112-0 Registrar of Voters	-	0.0000%	-	128	0.7170%	14,841	-	14,841
120-0 District Courts	-	0.0000%	-	85	0.4761%	9,854	-	9,854
124-0 Public Defender	-	0.0000%	-	34	0.1904%	3,941	-	3,941
125-1 Incline Justice Court	-	0.0000%	-	2	0.0113%	234	-	234
125-3 Reno Justice Court	-	0.0000%	-	23	0.1271%	2,631	-	2,631
125-4 Sparks Justice Court	-	0.0000%	-	11	0.0611%	1,265	-	1,265
125-7 Wadsworth Justice Court	-	0.0000%	-	1	0.0050%	103	-	103
126-0 Incline Constable	-	0.0000%	-	16	0.0896%	1,855	-	1,855
127-0 Juvenile Services	-	0.0000%	-	74	0.4117%	8,521	-	8,521
128-0 Alternative Public Defender	-	0.0000%	-	114	0.6386%	13,218	-	13,218
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-	-
130-0 Library	-	0.0000%	-	67	0.3739%	7,739	-	7,739

County of Washoe, Nevada
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106-7 DISTRICT ATTORNEY CIVIL

ALLOCATION OF COSTS:	Civil Div Admin			Civ Div Leg Serv			CPS Dep DA Support	DA Civil Division
	FTEs	%	Allocated Costs	FY 15 Atty Hours	%	Allocated Costs	Allocated Costs	Total Allocated
140-1 Parks Administration	-	0.0000%	$ -	661	3.6997%	$ 76,577.00	$ -	$ 76,577.00
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%	-	885	4.9544%	102,548	-	102,548
153-0 Medical Examiner	-	0.0000%	-	164	0.9186%	19,013	-	19,013
154-0 Alternative Sentencing	-	0.0000%	-	38	0.2129%	4,407	-	4,407
157100 Public Guardian	-	0.0000%	-	1,916	10.7308%	222,109	-	222,109
159100 Public Administrator	-	0.0000%	-	1	0.0028%	58	-	58
179100 Social Services Admin	-	0.0000%	-	-	0.0000%	-	-	-
179120 County Child Welfare	-	0.0000%	-	-	0.0000%	-	-	-
179200 General Assistance	-	0.0000%	-	109	0.6109%	12,645	-	12,645
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-	-	-
179-2 Homeless Services	-	0.0000%	-	-	0.0000%	-	-	-
179-3 Housing	-	0.0000%	-	-	0.0000%	-	-	-
179-4 Indigent Services	-	0.0000%	-	-	0.0000%	-	-	-
179-5 Behavioral Health Programs	-	0.0000%	-	-	0.0000%	-	-	-
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-	-	-
181-00 Community Support	-	0.0000%	-	-	0.0000%	-	-	-
182010 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-	-	-
202-0 Public Health Administration	-	0.0000%	-	688	3.8537%	79,765	-	79,765
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-	-	-
205-0 Animal Services	-	0.0000%	-	476	2.6662%	55,186	-	55,186
208-0 Enhanced 911	-	0.0000%	-	101	0.5629%	11,651	-	11,651
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 & 165-1 Roads	-	0.0000%	-	-	0.0000%	-	-	-
221-0 Indigent Assistance	-	0.0000%	-	-	0.0000%	-	-	-
225-0 Senior Center	-	0.0000%	-	91	0.5069%	10,492	-	10,492
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 TMFPD General Fund	-	0.0000%	-	27	0.1484%	3,072	-	3,072
281-0 SFPD General Fund	-	0.0000%	-	-	0.0000%	-	-	-
301-0 Debt Service	-	0.0000%	-	-	0.0000%	-	-	-
340-0 SAD Debt Service	-	0.0000%	-	23	0.1260%	2,608	-	2,608
402-0 Public Works Construction Fund	-	0.0000%	-	-	0.0000%	-	-	-
404-0 Parks Construction Fund	-	0.0000%	-	-	0.0000%	-	-	-
430-0 Regional Permits Capital	-	0.0000%	-		0.0000%	-	-	-
480-0 TMFPD Const	-	0.0000%	-	-	0.0000%	-	-	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

106-7 DISTRICT ATTORNEY CIVIL

ALLOCATION OF COSTS:	Civil Div Admin			Civ Div Leg Serv			CPS Dep DA Support	DA Civil Division
	FTEs	%	Allocated Costs	FY 15 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%	-	162	0.9074%	18,782	-	18,782
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	-	-
618-0 Health Benefits	-	0.0000%	-	-	0.0000%	-	-	-
619-0 Risk Management	-	0.0000%	-	50	0.2801%	5,798	-	5,798
669-0 Equipment Services	-	0.0000%	-	-	0.0000%	-	-	-
711-0 TR Flood Investment	-	0.0000%	-	-	0.0000%	-	-	-
712-0 Nevada Works	-	0.0000%	-	-	0.0000%	-	-	-
713-0 RTC	-	0.0000%	-	-	0.0000%	-	-	-
714-0 WC School Dist Debt	-	0.0000%	-	-	0.0000%	-	-	-
715-0 Library Investment	-	0.0000%	-	-	0.0000%	-	-	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	0.0000%	-	-	-
718-0 Reno Tahoe Airport Auth	-	0.0000%	-		0.0000%	-	-	-
721-0 Public Guard Trust	-	0.0000%	-	-	0.0000%	-	-	-
722-0 Social Service Trust	-	0.0000%	-	-	0.0000%	-	-	-
730-0 Fish and Game	-	0.0000%	-	-	0.0000%	-	-	-
732-0 Range Improvement District	-	0.0000%	-	-	0.0000%	-	-	-
738-0 Court Trust Fund	-	0.0000%	-	-	0.0000%	-	-	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	0.0000%	-	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	0.0000%	-	-	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	0.0000%	-	-	-
750-0 OPEB Trust Fund	-	0.0000%	-	-	0.0000%	-	-	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	0.0000%	-	-	-
753-0 Deferred Com Division	-	0.0000%	-	-	0.0000%	-	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	0.0000%	-	-	-
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	0.0000%	-	-	-
798000 Treasury Unapportioned	-	0.0000%	-	-	0.0000%	-	-	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-	-	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-	-	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-	-	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-	-	-
Other	-	0.0000%	-	1,289	7.2219%	149,477	-	149,477
Total Allocations to Operating Depts:	38	61.2903%	158,622	10,526	58.9618%	1,220,406	1,716,441	3,095,469
Total Costs Allocated	62	100.0000%	$ 258,805	17,853	100.0001%	$ 2,069,828	$ 1,716,441	$ 4,045,074

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

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 2015 FTEs in each Division. Maintenance Agreements for specific software that is utilized solely by one Department are directly allocated to that Department. Other Maintenance Agreements that support the countywide system are allocated based upon the number of personal User IDs for each Cost Center/Department.

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

108100 INFORMATION TECHNOLOGY ADMIN

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	General Admin	Dept Admin	Maint Agreemnts\ Direct Chrg	
Department Expenditures					
Salaries	$ 444,780	$ -	$ 444,780	$ -	$ -
Salary %	100.0000%	0.0000%	100.0000%		
Benefits	177,561	-	177,561	-	-
	622,341	-	622,341	-	-
Services & Supplies	173,076		173,076		
Service Contracts - Direct TMFPD	1,000			1,000	
Professional Svcs	45,419		45,419		
Maintenance Agreements	1,576,817		-	1,576,817	
Computer Software - Pub Administrator	1,729		-	1,729	
Equipment	245,611		245,611		
Departmental Expenditures Total	2,665,992	-	1,086,447	1,579,546	-
A-87 Adjustments:					
Unallocable Professional Svcs	(28,350)	-	(28,350)	-	
Reimbursements/Equip Sales	-	-	-	-	
Special Debt - Base Map Flight	(10,000)	-	(10,000)	-	
Less: Travel for 108300-108900	(7,210)	-	(7,210)	-	
Less: Travel for 1085000	201	-	201	-	
Less: Registration for 108500	(5,220)	-	(5,220)	-	
Less: Registration for 108300-108900	(11,254)	-	(11,254)	-	
Less: Seminars for 108300-108900	(1,375)	-	(1,375)	-	
Less: Non-Cap Equipment-S/B 108830	(241,774)	-	(241,774)	-	
Direct Staff Charge to Sheriff Office	-	-	(24,723)	24,723	
Less: Statistical Order Telecom	-	-	-	-	
Less: Statistical Order: DA Application	-	-	-	-	
Other Finance Sources - Cap Projects Fund	-	-	-		
Add Depreciation, Equipment	909,196	-	909,196	-	
A-87 Allowable Costs	3,270,206	-	1,665,938	1,604,269	-
Allocated Costs:					
101-1 County Manager	17,669		17,669		
101-6 Comm & Engagement	16,733		16,733		
101-8 Mgmt Svcs	19,908		19,908		
101-9 Internal Audit	-		-		
103-3 Comptroller	12,527		12,527		
103-6 Purchasing	8,586		8,586		
105-1 Comm Svcs Admin	-		-		
105-31 Facility Operations	95,365		95,365		
105304 Facilities Pres	2,073		2,073		
105305 Energy	115,789		115,789		
106-1 DA Criminal	-		-		
106700 DA Civil	232		232		
108100 IT Admin	-		-		
108301 Telecomm	4,076		4,076		
108300-900 IT Software & Services	779,742		779,742		
108500 IT Enterprise Infra	148,646		148,646		
108800 IT Infrastructure Pres	-		-		
109-0 Human Resources	72,527		72,527		
113-0 Treasurer	1,102		1,102		
188-0 Fund Transfers	242,387		242,387		
Total A-87 Costs	4,807,568	-	3,203,299	1,604,269	-
Distribute General Administration		-	-	-	-
Total Costs by Function	4,807,568	-	3,203,299	1,604,269	-
Unallowable Costs	-	-	-	-	-
Total Allocated Costs	$ 4,807,568	$ -	$ 3,203,299	$ 1,604,269	$ -

Reconciliation to SAP
108-0 General Funds Only

Central Service Cost Centers:		Total
108100 Admin	$	2,665,992
108301 - Telecommunications		1,775
108300,400,700,900 -Svcs		5,738,927
108500 Enterprise Infra		2,015,663
108-8 Tech Svcs Infrastructure		422,245
		10,844,601
Non-Central Service Cost Centers:		
108-7 GIS Base Mapping		-
Total	$	10,844,601

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

108100 INFORMATION TECHNOLOGY ADMIN

ALLOCATION OF COSTS:	Dept Admin			Maint Agreem/Direct	Total IT Admin
	FTEs	%	Allocated Costs		
Allocated Departments:					
101-1 County Manager		0.0000%	$ -	-	$ -
101-6 Comm & Engagement		0.0000%	-	11,366	11,366
101-8 Mgmt Svcs		0.0000%	-	-	-
101-9 Internal Audit		0.0000%	-	-	-
103-3 Comptroller		0.0000%	-	-	-
103-6 Purchasing		0.0000%	-	-	-
105-1 Comm Svcs Admin		0.0000%	-	-	-
105-31 Facility Operations		0.0000%	-	-	-
105304 Facilities Pres		0.0000%	-	-	-
105305 Energy		0.0000%	-	-	-
106-1 DA Criminal		0.0000%	-	-	-
106700 DA Civil		0.0000%	-	-	-
108100 IT Admin		0.0000%	-	-	-
108301 Telecomm	3	3.7037%	118,641	-	118,641
108300-900 IT Software & Services	51	75.5556%	2,420,271	828,217	3,248,488
108500 IT Enterprise Infra	14	20.7407%	664,387	8,825	673,212
108800 IT Infrastructure Pres	-	0.0000%	-	-	-
109-0 Human Resources		0.0000%	-	-	-
113-0 Treasurer		0.0000%	-	288,686	288,686
188-0 Fund Transfers		0.0000%	-	-	-
Subtotal, Allocated Departments	68	100.0000%	3,203,299	1,137,093	4,340,392
Operating Departments					
100-0 County Commission		0.0000%	$ -	28	$ 28
101-3 Grants Division - Co Mgr.		0.0000%	-	-	-
101-5 Emer Mgmnt Administration		0.0000%	-	14,355	14,355
102-0 Assessor		0.0000%	-	-	-
104-0 Clerk		0.0000%	-	24,921	24,921
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%	-	85,666	85,666
112-0 Registrar of Voters		0.0000%	-	87,581	87,581
120-0 District Courts		0.0000%	-	-	-
124-0 Public Defender		0.0000%	-	-	-
125-1 Incline Justice Court		0.0000%	-	-	-
125-3 Reno Justice Court		0.0000%	-	-	-
125-4 Sparks Justice Court		0.0000%	-	-	-
125-7 Wadsworth Justice Court		0.0000%	-	-	-
126-0 Incline Constable		0.0000%	-	-	-
127-0 Juvenile Services		0.0000%	-	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, 2015
Fixed for the Fiscal Year ending June 30, 2017

108100 INFORMATION TECHNOLOGY ADMIN

ALLOCATION OF COSTS:	Dept Admin			Maint Agreem/Direct	Total IT Admin
	FTEs	%	Allocated Costs		
140-1 Parks Administration		0.0000%	$ -	-	$ -
140-2 Parks Planning & Develop		0.0000%	-	-	-
140-3 Parks Recreation		0.0000%	-	-	-
140-4 Parks Operations		0.0000%	-	-	-
140-9 Parks Infrastructure Preserv		0.0000%	-	-	-
150-0 Sheriff		0.0000%	-	101,964	101,964
153-0 Medical Examiner		0.0000%	-	-	-
154-0 Alternative Sentencing		0.0000%	-	-	-
157100 Public Guardian		0.0000%	-	-	-
159100 Public Administrator		0.0000%	-	1,729	1,729
179100 Social Services Admin		0.0000%	-	11,400	11,400
179120 County Child Welfare		0.0000%	-	-	-
179200 General Assistance		0.0000%	-	7,905	7,905
179250 Adult Comm Assis Center		0.0000%	-	-	-
179-2 Homeless Services		0.0000%	-	-	-
179-3 Housing		0.0000%	-	-	-
179-4 Indigent Services		0.0000%	-	-	-
179-5 Behavioral Health Programs		0.0000%	-	-	-
180-0 Intergovernmental		0.0000%	-	-	-
181-00 Community Support		0.0000%	-	-	-
182010 Accrued Benefits		0.0000%	-	-	-
184-0 Regional Water Planning		0.0000%	-	-	-
189-0 Contingency		0.0000%	-	-	-
199-0 Undesig Rev - Excluding Energy		0.0000%	-	-	-
202-0 Public Health Administration		0.0000%	-	40,296	40,296
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 & 165-1 Roads		0.0000%	-	8,450	8,450
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 TMFPD General Fund		0.0000%	-	18,723	18,723
281-0 SFPD General Fund		0.0000%	-	-	-
301-0 Debt Service		0.0000%	-	-	-
340-0 SAD Debt Service		0.0000%	-	-	-
402-0 Public Works Construction Fund		0.0000%	-	-	-
404-0 Parks Construction Fund		0.0000%	-	-	-
430-0 Regional Permits Capital		0.0000%	-	-	-
480-0 TMFPD Const		0.0000%	-	-	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

108100 INFORMATION TECHNOLOGY ADMIN

ALLOCATION OF COSTS:	Dept Admin			Maint Agreem/Direct	Total IT Admin
	FTEs	%	Allocated Costs		
489-0 Capital Facilities Fund		0.0000%	$ -	-	$ -
520 Golf Course		0.0000%	-	-	-
560 Building and Safety Fund		0.0000%	-	-	-
566-0 Water Resources		0.0000%	-	-	-
568-0 So.Truckee Meadows GID		0.0000%	-	-	-
618-0 Health Benefits		0.0000%	-	-	-
619-0 Risk Management		0.0000%	-	-	-
669-0 Equipment Services		0.0000%	-	-	-
711-0 TR Flood Investment		0.0000%	-	-	-
712-0 Nevada Works		0.0000%	-	-	-
713-0 RTC		0.0000%	-	-	-
714-0 WC School Dist Debt		0.0000%	-	-	-
715-0 Library Investment		0.0000%	-	-	-
716-0 TWRQSA Joint Venture		0.0000%	-	-	-
718-0 Reno Tahoe Airport Auth		0.0000%	-	-	-
721-0 Public Guard Trust		0.0000%	-	-	-
722-0 Social Service Trust		0.0000%	-	-	-
730-0 Fish and Game		0.0000%	-	-	-
732-0 Range Improvement District		0.0000%	-	-	-
738-0 Court Trust Fund		0.0000%	-	-	-
739-0 Sheriff Trust & Agency Fund		0.0000%	-	-	-
740-0 Railroad Grd Sep Pro		0.0000%	-	-	-
742-0 Southwest Point/Arrowhead		0.0000%	-	-	-
750-0 OPEB Trust Fund		0.0000%	-	-	-
752-0 Agency Tax Settlement		0.0000%	-	-	-
753-0 Deferred Com Division		0.0000%	-	-	-
754-0 Tahoe Regional Planning		0.0000%	-	-	-
756-0 Tank Farm		0.0000%	-	-	-
766-0 Western Reg Wtr Comm		0.0000%	-	-	-
798000 Treasury Unapportioned		0.0000%	-	-	-
990055 May Building Trust		0.0000%	-	-	-
990221 Verdi Tv Admin		0.0000%	-	-	-
992010 Senior Services Fund		0.0000%	-	-	-
994000 TRPA Permits		0.0000%	-	-	-
994002 AT&T Cell Tower		0.0000%	-	-	-
994003 Ubiquitel Cell Tower		0.0000%	-	-	-
998000 Financial Assurances		0.0000%	-	-	-
Other		0.0000%	-	-	-
Total Allocations to Operating Depts:	-	0.0000%	-	467,175	467,175
Total Costs Allocated	67.5	100.0000%	$ 3,203,299	$ 1,604,269	$ 4,807,568

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

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 2015.

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

108301 TELECOMMUNICATIONS

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	General Admin	Telecomm Services	Direct Services	
Department Expenditures					
Salaries	$ 171,820	$ -	$ 171,820	$ -	$ -
Salary %	100.0000%	0.0000%	100.0000%		
Benefits	77,796	-	77,796	-	-
	249,615	-	249,616	-	-
Services & Supplies	(250,461)		(250,461)		
Professional Svcs & Legal	2,620		2,620		
Other Expenses	-		-		
Equipment	-	-	-		
Departmental Expenditures Total	1,775	-	1,775	-	-
A-87 Adjustments:					
Add Statistical Order: from IT Admin	-		-		
Add Depreciation, Equipment	-		-		
A-87 Allowable Costs	1,775	-	1,775	-	-
Allocated Costs:					
101-1 County Manager	-		-		
101-6 Comm & Engagement	-		-		
101-8 Mgmt Svcs	-		-		
101-9 Internal Audit	-		-		
103-3 Comptroller	324		324		
103-6 Purchasing	130		130		
105-1 Comm Svcs Admin	-		-		
105-31 Facility Operations	788		788		
105304 Facilities Pres	901		901		
105305 Energy	-		-		
106-1 DA Criminal	-		-		
106700 DA Civil	-		-		
108100 IT Admin	118,641		118,641		
108301 Telecomm	-		-		
108300-900 IT Software & Services	-		-		
108500 IT Enterprise Infra	-		-		
108800 IT Infrastructure Pres	-		-		
109-0 Human Resources	-		-		
113-0 Treasurer	188		188		
188-0 Fund Transfers	-		-		
Total A-87 Costs	122,747	-	122,747	-	-
Distribute General Administration		-	-	-	-
Total Costs by Function	122,747	-	122,747	-	-
Total Allocated Costs	$ 122,747	$ -	$ 122,747	$ -	$ -

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

108301 TELECOMMUNICATIONS

ALLOCATION OF COSTS:	Telecomm Services		
	Number of Lines	%	Allocated Costs
Allocated Departments:			
101-1 County Manager	15	0.4185%	$ 514
101-6 Comm & Engagement	11	0.3069%	377
101-8 Mgmt Svcs	11	0.3069%	377
101-9 Internal Audit	1	0.0279%	34
103-3 Comptroller	29	0.8092%	993
103-6 Purchasing	8	0.2232%	274
105-1 Comm Svcs Admin	4	0.1116%	137
105-31 Facility Operations	132	3.6830%	4,521
105304 Facilities Pres	-	0.0000%	-
105305 Energy	-	0.0000%	-
106-1 DA Criminal	243	6.7801%	8,322
106700 DA Civil	34	0.9487%	1,165
108100 IT Admin	119	3.3203%	4,076
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	19	0.5301%	651
113-0 Treasurer	34	0.9487%	1,165
188-0 Fund Transfers	-	0.0000%	-
Subtotal, Allocated Departments	660	18.4151%	22,606 -
Operating Departments			
100-0 County Commission	8	0.2232%	$ 274
101-3 Grants Division - Co Mgr.	-	0.0000%	-
101-5 Emer Mgmnt Administration	84	2.3438%	2,877
102-0 Assessor	69	1.9252%	2,363
104-0 Clerk	23	0.6417%	788
105-2 Comm Svcs Proj & Prog	-	0.0000%	-
105-4 Comm Svcs Planning	29	0.8092%	993
105-5 Comm Svcs Engineering	5	0.1395%	171
106-2 CARES/SART	-	0.0000%	-
106-3 Family Support Enf	62	1.7299%	2,123
106-5 DA Grants	-	0.0000%	-
106710 DA CPS Integration	9	0.2511%	308
106-9 Drug Forfeitures	-	0.0000%	-
108-7 GIS Base Mapping	-	0.0000%	-
111-0 Recorder	35	0.9766%	1,199
112-0 Registrar of Voters	41	1.1440%	1,404
120-0 District Courts	384	10.7143%	13,151
124-0 Public Defender	87	2.4275%	2,980
125-1 Incline Justice Court	-	0.0000%	-
125-3 Reno Justice Court	84	2.3438%	2,877
125-4 Sparks Justice Court	60	1.6741%	2,055
125-7 Wadsworth Justice Court	-	0.0000%	-
126-0 Incline Constable	-	0.0000%	-
127-0 Juvenile Services	140	3.9063%	4,795
128-0 Alternative Public Defender	28	0.7813%	959
129-0 Conflict Counsel	-	0.0000%	-
130-0 Library	89	2.4833%	3,048

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

108301 TELECOMMUNICATIONS

ALLOCATION OF COSTS:	Telecomm Services		
	Number of Lines	%	Allocated Costs
140-1 Parks Administration	11	0.3069%	$ 377
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	640	17.8571%	21,920
153-0 Medical Examiner	-	0.0000%	-
154-0 Alternative Sentencing	18	0.5022%	616
157100 Public Guardian	24	0.6696%	822
159100 Public Administrator	16	0.4464%	548
179100 Social Services Admin	22	0.6138%	753
179120 County Child Welfare	-	0.0000%	-
179200 General Assistance	8	0.2232%	274
179250 Adult Comm Assis Center	-	0.0000%	-
179-2 Homeless Services	-	0.0000%	-
179-3 Housing	-	0.0000%	-
179-4 Indigent Services	19	0.5301%	651
179-5 Behavioral Health Programs	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-
181-00 Community Support	-	0.0000%	-
182010 Accrued Benefits	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
189-0 Contingency	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-
202-0 Public Health Administration	228	6.3616%	7,809
203-0 Stabilization Fund	-	0.0000%	-
204-0 Library Expansion	-	0.0000%	-
205-0 Animal Services	30	0.8371%	1,028
208-0 Enhanced 911	-	0.0000%	-
209-0 Regional Safety Training Center	75	2.0926%	2,569
210-0 Regional Communication Center	22	0.6138%	753
211-0 Truckee River Flood Mgmt	-	0.0000%	-
216-0 & 165-1 Roads	20	0.5580%	685
221-0 Indigent Assistance	-	0.0000%	-
225-0 Senior Center	42	1.1719%	1,438
228-0 Child Protective Services	316	8.8171%	10,821
266-0 Truckee Remediation District	14	0.3906%	479
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	0.5859%	719
281-0 SFPD General Fund	-	0.0000%	-
301-0 Debt Service	-	0.0000%	-
340-0 SAD Debt Service	-	0.0000%	-
402-0 Public Works Construction Fund	-	0.0000%	-
404-0 Parks Construction Fund	-	0.0000%	-
430-0 Regional Permits Capital	-	0.0000%	-
480-0 TMFPD Const	-	0.0000%	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

108301 TELECOMMUNICATIONS

ALLOCATION OF COSTS:	Telecomm Services							
	Number of Lines	%	Allocated Costs					
489-0 Capital Facilities Fund	-	0.0000%	$ -					
520 Golf Course	-	0.0000%	-					
560 Building and Safety Fund	32	0.8929%	1,096					
566-0 Water Resources	101	2.8181%	3,459					
568-0 So.Truckee Meadows GID	-	0.0000%	-					
618-0 Health Benefits	3	0.0837%	103					
619-0 Risk Management	5	0.1395%	171					
669-0 Equipment Services	20	0.5580%	685					
711-0 TR Flood Investment	-	0.0000%	-					
712-0 Nevada Works	-	0.0000%	-					
713-0 RTC	-	0.0000%	-					
714-0 WC School Dist Debt	-	0.0000%	-					
715-0 Library Investment	-	0.0000%	-					
716-0 TWRQSA Joint Venture	-	0.0000%	-					
718-0 Reno Tahoe Airport Auth	-	0.0000%	-					
721-0 Public Guard Trust	-	0.0000%	-					
722-0 Social Service Trust	-	0.0000%	-					
730-0 Fish and Game	-	0.0000%	-					
732-0 Range Improvement District	-	0.0000%	-					
738-0 Court Trust Fund	-	0.0000%	-					
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-					
740-0 Railroad Grd Sep Pro	-	0.0000%	-					
742-0 Southwest Point/Arrowhead	-	0.0000%	-					
750-0 OPEB Trust Fund	-	0.0000%	-					
752-0 Agency Tax Settlement	-	0.0000%	-					
753-0 Deferred Com Division	-	0.0000%	-					
754-0 Tahoe Regional Planning	-	0.0000%	-					
756-0 Tank Farm	-	0.0000%	-					
766-0 Western Reg Wtr Comm	-	0.0000%	-					
798000 Treasury Unapportioned	-	0.0000%	-					
990055 May Building Trust	-	0.0000%	-					
990221 Verdi Tv Admin	-	0.0000%	-					
992010 Senior Services Fund	-	0.0000%	-					
994000 TRPA Permits	-	0.0000%	-					
994002 AT&T Cell Tower	-	0.0000%	-					
994003 Ubiquitel Cell Tower	-	0.0000%	-					
998000 Financial Assurances	-	0.0000%	-					
Other	-	0.0000%	-					
Total Allocations to Operating Depts:	2,924	81.5849%	100,141		-		-	
Total Costs Allocated	3,584	100.0000%	$ 122,747	$	-	$	-	

County of Washoe, Nevada
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Based on Actual Costs for the Fiscal Year Ending June 30, 2015
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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 FY2015.

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 2015. Staff and associated costs are also allocated based upon the number of personal IDs. IT Staff directly support the Sheriff's Office from Cost Centers 108300, 108400, and 108700. These staff's salary and benefits are direct charged to the Sheriff's Office.

The WINnet Unit of the Information Technology Department, Cost Center 108900, is responsible for maintaining and updating the SAP Enterprise and Human Resources system for the County. The Unit supports SAP operation for all County Departments. Costs are allocated based on the IT User IDs in each Department in FY 2015.

The Regional Services Unit of the Information Technology Department operats the GIS system for the County. This system is now utilized across County programs and Agencies. Costs all allocated based upon the IT User IDs for each Department in FY2015.

County of Washoe, Nevada
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IT SYSTEM SUPPORT & SERVICES 108300, 108400, 108700, 108900

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	Subtotal for Allocation by User ID	108300 Regional Service	108400 Business Solutions & Intergration	108700 Cust & Enterprise Solutions	108900 SAP Service Center	Direct Costs/Maint Agreements	
Department Expenditures								
Salaries	$ 3,707,033		$ 799,309	$ 1,284,645	$ 971,178	$ 651,900	$ -	
Salary %	200.0000%		21.5620%	34.6543%	26.1983%	17.5855%	0.0000%	100.0000%
Benefits	$ 1,531,115		329,126	502,272	429,924	269,793	-	
	5,238,147		1,128,435	1,786,917	1,401,102	921,693	-	
Services & Supplies	185,518		49,794	10,336	34,422	90,966	-	
Consulting Serv	-		-	-	-	-	-	
Professional Svcs	-		-	-	-	-	-	
Special Debt - Pay to WCRCS	285,093		285,093	-	-	-	-	
Direct Maintenance Agreements	-		-	-	-	-	-	
Non-Capital Equipment	30,169		11,611	2,270	16,287	-	-	
Capital Equipment	-		-	-	-	-	-	
Departmental Expenditures Total	5,738,927		1,474,934	1,799,523	1,451,811	1,012,659	-	
A-87 Adjustments:								
Direct Staff to Sheriff's Office	-		(52,727)	(117,538)	(285,377)	-	455,641	
Direct Staff to 108500-Imaging & Records	(27,314)		-	-	(27,314)	-	-	
Reimbursements/Subrogation Adj	(37,311)		(37,311)	-	-	-	-	
Add Travel Costs Paid from 108100	7,210		2,597	2,129	-	2,484	-	
Add Registration Cost from 108100	11,254		898	2,699	-	7,657	-	
Add Seminar Cost from 108100	1,375		300	1,075	-	-	-	
Direct Staff to WCRCS	-		(52,164)	-	-	-	52,164	
Add: Depreciation- Total IT	-		-	-	-	-	-	
Less: GIS Team Match to EOC Grant	-		-	-	-	-	-	
A-87 Allowable Costs	5,694,141		1,336,526	1,687,889	1,139,121	1,022,800	507,805	
Allocated Costs:								
101-1 County Manager	-		-	-	-	-		
101-6 Comm & Engagement	-		-	-	-	-		
101-8 Mgmt Svcs	-		-	-	-	-		
101-9 Internal Audit	-		-	-	-	-		
103-3 Comptroller	1,329		287	461	348	234		
103-6 Purchasing	401		86	139	105	71		
105-1 Comm Svcs Admin	-		-	-	-	-		
105-31 Facility Operations	96,157		20,733	33,323	25,191	16,910		
105304 Facilities Pres	1,467		316	508	384	258		
105305 Energy	-		-	-	-	-		
106-1 DA Criminal	-		-	-	-	-		
106700 DA Civil	2,666		575	924	698	469		
108100 IT Admin	3,248,488		700,438	1,125,740	851,047	571,263		
108301 Telecomm	-		-	-	-	-		
108300-900 IT Software & Services	-		-	-	-	-		
108500 IT Enterprise Infra	-		-	-	-	-		
108800 IT Infrastructure Pres	32,428		6,992	11,238	8,496	5,703		
109-0 Human Resources	-		-	-	-	-		
113-0 Treasurer	768		166	266	201	135		
188-0 Fund Transfers	247,231		53,308	85,676	64,770	43,477		
Total A-87 Costs	9,325,076		2,119,427	2,946,163	2,090,363	1,661,318	507,805	
Subtotal for User ID Allocation	-	8,817,271	(2,119,427)	(2,946,163)	(2,090,363)	(1,661,318)	-	
Total Costs by Function	9,325,076	8,817,271	-	-	-	-	507,805	
Unallowable Costs	-		-	-	-	-	-	
Total Allocated Costs	$ 9,325,076	$ 8,817,271	$ -	$ -	$ -	$ -	$ 507,805	

County of Washoe, Nevada
County Wide Cost Allocation Plan
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IT SYSTEM SUPPORT & SERVICES 108300, 108400, 108700, 108900

ALLOCATION OF COSTS:	IT SYSTEM SUPPORT & SERVICES 108300, 108400, 108700, 108900			Direct Costs	IT System Support
	User IDs	%	Allocated Costs		Total Allocated
Allocated Departments:					
101-1 County Manager	65	1.6283%	$ 143,582	-	$ 143,582
101-6 Comm & Engagement	-	0.0000%	-	-	-
101-8 Mgmt Svcs	6	0.1503%	13,253	-	13,253
101-9 Internal Audit	-	0.0000%	-	-	-
103-3 Comptroller	37	0.9269%	81,733	-	81,733
103-6 Purchasing	8	0.2004%	17,671	-	17,671
105-1 Comm Svcs Admin	164	4.1082%	362,258	-	362,258
105-31 Facility Operations	-	0.0000%	-	-	-
105304 Facilities Pres	-	0.0000%	-	-	-
105305 Energy	-	0.0000%	-	-	-
106-1 DA Criminal	246	6.1623%	543,386	-	543,386
106700 DA Civil	-	0.0000%	-	-	-
108100 IT Admin	353	8.8427%	779,742	-	779,742
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	29	0.7265%	64,062	-	64,062
113-0 Treasurer	47	1.1774%	103,822	-	103,822
188-0 Fund Transfers	-	0.0000%	-	-	-
Subtotal, Allocated Departments	955	23.9230%	$ 2,109,509	-	$ 2,109,509
Operating Departments					
100-0 County Commission	7	0.1754%	$ 15,467	-	$ 15,467
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	-
101-5 Emer Mgmnt Administration	51	1.2776%	112,658	-	112,658
102-0 Assessor	74	1.8537%	163,458	-	163,458
104-0 Clerk	18	0.4509%	39,760	-	39,760
105-2 Comm Svcs Proj & Prog	-	0.0000%	-	-	-
105-4 Comm Svcs Planning	42	1.0521%	92,773	-	92,773
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	31	0.7766%	68,480	-	68,480
112-0 Registrar of Voters	57	1.4279%	125,911	-	125,911
120-0 District Courts	2	0.0501%	4,418	-	4,418
124-0 Public Defender	89	2.2295%	196,595	-	196,595
125-1 Incline Justice Court	15	0.3758%	33,138	-	33,138
125-3 Reno Justice Court	97	2.4299%	214,267	-	214,267
125-4 Sparks Justice Court	59	1.4780%	130,329	-	130,329
125-7 Wadsworth Justice Court	4	0.1002%	8,836	-	8,836
126-0 Incline Constable	-	0.0000%	-	-	-
127-0 Juvenile Services	138	3.4569%	304,827	-	304,827
128-0 Alternative Public Defender	37	0.9269%	81,733	-	81,733
129-0 Conflict Counsel	-	0.0000%	-	-	-
130-0 Library	159	3.9830%	351,218	-	351,218

County of Washoe, Nevada
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IT SYSTEM SUPPORT & SERVICES 108300, 108400, 108700, 108900

ALLOCATION OF COSTS:	IT SYSTEM SUPPORT & SERVICES 108300, 108400, 108700, 108900			Direct Costs	IT System Support
	User IDs	%	Allocated Costs		Total Allocated
140-1 Parks Administration	95	2.3798%	$ 209,849	$ -	$ 209,849
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	997	24.9740%	2,202,184	455,641	2,657,824
153-0 Medical Examiner	31	0.7766%	68,480	-	68,480
154-0 Alternative Sentencing	22	0.5511%	48,596	-	48,596
157100 Public Guardian	25	0.6263%	55,227	-	55,227
159100 Public Administrator	10	0.2505%	22,089	-	22,089
179100 Social Services Admin	305	7.6403%	673,715	-	673,715
179120 County Child Welfare	-	0.0000%	-	-	-
179200 General Assistance	-	0.0000%	-	-	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	-
179-2 Homeless Services	-	0.0000%	-	-	-
179-3 Housing	-	0.0000%	-	-	-
179-4 Indigent Services	-	0.0000%	-	-	-
179-5 Behavioral Health Programs	-	0.0000%	-	-	-
180-0 Intergovernmental	-	0.0000%	-	-	-
181-00 Community Support	-	0.0000%	-	-	-
182010 Accrued Benefits	-	0.0000%	-	-	-
184-0 Regional Water Planning	-	0.0000%	(645)	-	(645)
189-0 Contingency	-	0.0000%	-	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	-
202-0 Public Health Administration	257	6.4379%	567,689	-	567,689
203-0 Stabilization Fund	-	0.0000%	-	-	-
204-0 Library Expansion	-	0.0000%	-	-	-
205-0 Animal Services	57	1.4279%	125,911	-	125,911
208-0 Enhanced 911	-	0.0000%	-	-	-
209-0 Regional Safety Training Center	10	0.2505%	22,089	-	22,089
210-0 Regional Communication Center	-	0.0000%	-	52,164	52,164
211-0 Truckee River Flood Mgmt	17	0.4259%	37,556	-	37,556
216-0 & 165-1 Roads	-	0.0000%	-	-	-
221-0 Indigent Assistance	-	0.0000%	-	-	-
225-0 Senior Center	42	1.0521%	92,773	-	92,773
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	148	3.7074%	326,915	-	326,915
281-0 SFPD General Fund	-	0.0000%	-	-	-
301-0 Debt Service	-	0.0000%	-	-	-
340-0 SAD Debt Service	-	0.0000%	-	-	-
402-0 Public Works Construction Fund	-	0.0000%	-	-	-
404-0 Parks Construction Fund	-	0.0000%	-	-	-
430-0 Regional Permits Capital	-	0.0000%	-	-	-
480-0 TMFPD Const	-	0.0000%	-	-	-

County of Washoe, Nevada
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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	37	0.9269%	81,733	-	81,733
566-0 Water Resources	99	2.4800%	218,684	-	218,684
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	-
618-0 Health Benefits	-	0.0000%	-	-	-
619-0 Risk Management	5	0.1253%	11,049	-	11,049
669-0 Equipment Services	-	0.0000%	-	-	-
711-0 TR Flood Investment	-	0.0000%	-	-	-
712-0 Nevada Works	-	0.0000%	-	-	-
713-0 RTC	-	0.0000%	-	-	-
714-0 WC School Dist Debt	-	0.0000%	-	-	-
715-0 Library Investment	-	0.0000%	-	-	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	-
718-0 Reno Tahoe Airport Auth	-	0.0000%	-	-	-
721-0 Public Guard Trust	-	0.0000%	-	-	-
722-0 Social Service Trust	-	0.0000%	-	-	-
730-0 Fish and Game	-	0.0000%	-	-	-
732-0 Range Improvement District	-	0.0000%	-	-	-
738-0 Court Trust Fund	-	0.0000%	-	-	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	-
750-0 OPEB Trust Fund	-	0.0000%	-	-	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	-
753-0 Deferred Com Division	-	0.0000%	-	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	-
756-0 Tank Farm	-	0.0000%	-	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	-
798000 Treasury Unapportioned	-	0.0000%	-	-	-
990055 May Building Trust	-	0.0000%	-	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	-
992010 Senior Services Fund	-	0.0000%	-	-	-
994000 TRPA Permits	-	0.0000%	-	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	-
998000 Financial Assurances	-	0.0000%	-	-	-
Other	-	0.0000%	-	-	-
Total Allocations to Operating Depts:	3,037	76.0770%	6,707,762	507,805	7,215,567
Total Costs Allocated	3,992	100.0000%	$ 8,817,271	$ 507,805	$ 9,325,076

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

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, 2015. 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 2015.

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 FY2015.

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

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	$ 1,120,928	$ 722,702	$ 266,015	$ 132,211	$ -
Salary %	100.0000%	64.4735%	23.7317%	11.7948%	0.0000%
Benefits	452,056	$ 281,388	$ 114,006	$ 56,662	-
	1,572,984	1,004,090	380,021	188,873	-
Services & Supplies	436,959	281,723	103,698	51,538	-
Professional Services	5,720	5,720	-	-	-
Staff Assigned to Sheriff's Office	-	-	-	-	-
Non-Specific Maintenance Agreements	-	-	-	-	-
Direct Maintenance Agreements	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Departmental Expenditures Total	2,015,663	1,291,533	483,719	240,412	-
A-87 Adjustments:					
Less: Reimbursements	(4,397)	(4,397)	-	-	-
Direct Staff to Sheriff's Office	-	(111,803)			111,803
Add Administration paid from 108700	27,314	-	18,300	9,014	
Add Training Costs Paid from 108100	-	-			
Add Travel Paid from 108100	(201)	(201)			
Add RegistrationCosts from 108100	5,220	5,220			
Add: Depreciation	-	-	-	-	-
A-87 Allowable Costs	2,043,599	1,180,352	502,019	249,425	111,803
Allocated Costs:					
101-1 County Manager	-	-	-	-	-
101-6 Comm & Engagement	-	-	-	-	-
101-8 Mgmt Svcs	-	-	-	-	-
101-9 Internal Audit	-	-	-	-	-
103-3 Comptroller	2,072	1,336	492	244	-
103-6 Purchasing	2,431	1,567	577	287	-
105-1 Comm Svcs Admin	-	-	-	-	-
105-31 Facility Operations	-	-	-	-	-
105304 Facilities Pres	-	-	-	-	-
105305 Energy	-	-	-	-	-
106-1 DA Criminal	-	-	-	-	-
106700 DA Civil	-	-	-	-	-
108100 IT Admin	673,212	434,044	159,764	79,404	-
108301 Telecomm	-	-	-	-	-
108300-900 IT Software & Services	-	-	-	-	-
108500 It Enterprise Infra	-	-	-	-	-
108800 IT Infrastructure Pres	-	-	-	-	-
109-0 Human Resources	-	-	-	-	-
113-0 Treasurer	1,198	772	284	141	-
188-0 Fund Transfers	96,955	62,510	23,009	11,436	-
Total A-87 Costs	2,819,467	1,680,582	686,145	340,937	111,803
Distribute General Administration	-	-	-	-	-
Total Costs by Function	2,819,467	1,680,582	686,145	340,937	111,803
Unallowable Costs	-	-	-	-	-
Total Allocated Costs	$ 2,819,467	$ 1,680,582	$ 686,145	$ 340,937	$ 111,803

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

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	65	1.6283%	$ 27,365	15,000	0.5557%	$ 3,813
101-6 Comm & Engagement	-	0.0000%	-	-	0.0000%	-
101-8 Mgmt Svcs	6	0.1503%	2,526	-	0.0000%	-
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-
103-3 Comptroller	37	0.9269%	15,577	-	0.0000%	-
103-6 Purchasing	8	0.2004%	3,368	-	0.0000%	-
105-1 Comm Svcs Admin	164	4.1082%	69,042	-	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	246	6.1623%	103,562	353,609	13.1002%	89,886
106700 DA Civil	-	0.0000%	-	-	0.0000%	-
108100 IT Admin	353	8.8427%	148,609	-	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	29	0.7265%	12,209	-	0.0000%	-
113-0 Treasurer	47	1.1774%	19,787	-	0.0000%	-
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-
Subtotal, Allocated Departments	955	23.9230%	402,045	368,609	13.6559%	93,699
Operating Departments						
100-0 County Commission	7	0.1754%	$ 2,948	-	0.0000%	$ -
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-
101-5 Emer Mgmnt Administration	51	1.2776%	21,471	-	0.0000%	-
102-0 Assessor	74	1.8537%	31,153	21,868	0.8101%	5,558
104-0 Clerk	18	0.4509%	7,578	50,231	1.8609%	12,768
105-2 Comm Svcs Proj & Prog	-	0.0000%	-	-	0.0000%	-
105-4 Comm Svcs Planning	42	1.0521%	17,681	-	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	31	0.7766%	13,051	-	0.0000%	-
112-0 Registrar of Voters	57	1.4279%	23,997	-	0.0000%	-
120-0 District Courts	2	0.0501%	842	203,500	7.5391%	51,729
124-0 Public Defender	89	2.2295%	37,469	1,526,616	56.5564%	388,061
125-1 Incline Justice Court	15	0.3758%	6,316	-	0.0000%	-
125-3 Reno Justice Court	97	2.4299%	40,836	286,767	10.6239%	72,895
125-4 Sparks Justice Court	59	1.4780%	24,839	-	0.0000%	-
125-7 Wadsworth Justice Court	4	0.1002%	1,684	-	0.0000%	-
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-
127-0 Juvenile Services	138	3.4569%	58,096	-	0.0000%	-
128-0 Alternative Public Defender	37	0.9269%	15,577	123,369	4.5705%	31,360
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-
130-0 Library	159	3.9830%	66,938	-	0.0000%	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

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	95	2.3798%	$ 39,994	-	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	997	24.9740%	419,711	-	0.0000%	-
153-0 Medical Examiner	31	0.7766%	13,051	-	0.0000%	-
154-0 Alternative Sentencing	22	0.5511%	9,262	-	0.0000%	-
157100 Public Guardian	25	0.6263%	10,525	-	0.0000%	-
159100 Public Administrator	10	0.2505%	4,210	-	0.0000%	-
179100 Social Services Admin	305	7.6403%	128,401	-	0.0000%	-
179120 County Child Welfare	-	0.0000%	-	-	0.0000%	-
179200 General Assistance	-	0.0000%	-	-	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-
179-2 Homeless Services	-	0.0000%	-	-	0.0000%	-
179-3 Housing	-	0.0000%	-	-	0.0000%	-
179-4 Indigent Services	-	0.0000%	-	-	0.0000%	-
179-5 Behavioral Health Programs	-	0.0000%	-	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-
181-00 Community Support	-	0.0000%	-	-	0.0000%	-
182010 Accrued Benefits	-	0.0000%	-	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-
202-0 Public Health Administration	257	6.4379%	108,194	-	0.0000%	-
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-
205-0 Animal Services	57	1.4279%	23,997	-	0.0000%	-
208-0 Enhanced 911	-	0.0000%	-	-	0.0000%	-
209-0 Regional Safety Training Center	10	0.2505%	4,210	-	0.0000%	-
210-0 Regional Communication Center	-	0.0000%	-	-	0.0000%	-
211-0 Truckee River Flood Mgmt	17	0.4259%	7,158	-	0.0000%	-
216-0 & 165-1 Roads	-	0.0000%	-	-	0.0000%	-
221-0 Indigent Assistance	-	0.0000%	-	-	0.0000%	-
225-0 Senior Center	42	1.0521%	17,681	1,807	0.0669%	459
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 TMFPD General Fund	148	3.7074%	62,306	-	0.0000%	-
281-0 SFPD General Fund	-	0.0000%	-	-	0.0000%	-
301-0 Debt Service	-	0.0000%	-	-	0.0000%	-
340-0 SAD Debt Service	-	0.0000%	-	-	0.0000%	-
402-0 Public Works Construction Fund	-	0.0000%	-	-	0.0000%	-
404-0 Parks Construction Fund	-	0.0000%	-	-	0.0000%	-
430-0 Regional Permits Capital	-	0.0000%	-	-	0.0000%	-
480-0 TMFPD Const	-	0.0000%	-	-	0.0000%	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

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	37	0.9269%	15,577	115,307	4.2718%	29,311
566-0 Water Resources	99	2.4800%	41,678	-	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	0.1253%	2,106	1,200	0.0445%	305
669-0 Equipment Services	-	0.0000%	-	-	0.0000%	-
711-0 TR Flood Investment	-	0.0000%	-	-	0.0000%	-
712-0 Nevada Works	-	0.0000%	-	-	0.0000%	-
713-0 RTC	-	0.0000%	-	-	0.0000%	-
714-0 WC School Dist Debt	-	0.0000%	-	-	0.0000%	-
715-0 Library Investment	-	0.0000%	-	-	0.0000%	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	0.0000%	-
718-0 Reno Tahoe Airport Auth	-	0.0000%	-	-	0.0000%	-
721-0 Public Guard Trust	-	0.0000%	-	-	0.0000%	-
722-0 Social Service Trust	-	0.0000%	-	-	0.0000%	-
730-0 Fish and Game	-	0.0000%	-	-	0.0000%	-
732-0 Range Improvement District	-	0.0000%	-	-	0.0000%	-
738-0 Court Trust Fund	-	0.0000%	-	-	0.0000%	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	0.0000%	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	0.0000%	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	0.0000%	-
750-0 OPEB Trust Fund	-	0.0000%	-	-	0.0000%	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	0.0000%	-
753-0 Deferred Com Division	-	0.0000%	-	-	0.0000%	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	0.0000%	-
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	0.0000%	-
798000 Treasury Unapportioned	-	0.0000%	-	-	0.0000%	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-
Other	-	0.0000%	-	-	0.0000%	-
Total Allocations to Operating Depts:	3,037	76.0770%	1,278,537	2,330,665	86.3441%	592,446
Total Costs Allocated	3,992	100.0000%	$ 1,680,582	2,699,274	100.0000%	$ 686,145

County of Washoe, Nevada
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Fixed for the Fiscal Year ending June 30, 2017

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	0.0663%	$ 113	$ 113	$ -	$ 31,291
101-6 Comm & Engagement	-	0.0000%	-	-	0.0000%	-	-	-	-
101-8 Mgmt Svcs	-	0.0000%	-	-	0.0000%	-	-	-	2,526
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-	-	-	-
103-3 Comptroller	139	1.8556%	3,163	89	0.7373%	1,257	4,420	-	19,997
103-6 Purchasing	36	0.4806%	820	-	0.0000%	-	820	-	4,188
105-1 Comm Svcs Admin	-	0.0000%	-	19	0.1574%	269	269	-	69,311
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	965	12.8821%	21,960	3,302	27.3548%	46,632	68,592	-	262,040
106700 DA Civil	-	0.0000%	-	-	0.0000%	-	-	-	-
108100 IT Admin	1	0.0133%	23	1	0.0083%	14	37	-	148,646
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	24	0.3204%	546	224	1.8557%	3,164	3,710	-	15,919
113-0 Treasurer	81	1.0813%	1,844	32	0.2651%	452	2,296	-	22,083
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-	-	-
Subtotal, Allocated Departments	1,246	16.6333%	28,355	3,675	30.4449%	51,900	80,254	-	575,998
Operating Departments									
100-0 County Commission	-	0.0000%	$ -	-	0.0000%	$ -	$ -	$ -	$ 2,948
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-	-	-
101-5 Emer Mgmnt Administration	-	0.0000%	-	-	0.0000%	-	-	111,803	133,274
102-0 Assessor	34	0.4539%	774	-	0.0000%	-	774	-	37,485
104-0 Clerk	20	0.2670%	455	-	0.0000%	-	455	-	20,801
105-2 Comm Svcs Proj & Prog	-	0.0000%	-	-	0.0000%	-	-	-	-
105-4 Comm Svcs Planning	12	0.1602%	273	64	0.5302%	904	1,177	-	18,858
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	63	0.8410%	1,434	-	0.0000%	-	1,434	-	14,485
112-0 Registrar of Voters	172	2.2961%	3,914	146	1.2095%	2,062	5,976	-	29,973
120-0 District Courts	1,384	18.4755%	31,495	939	7.7790%	13,261	44,756	-	97,327
124-0 Public Defender	651	8.6904%	14,815	409	3.3883%	5,776	20,591	-	446,121
125-1 Incline Justice Court	-	0.0000%	-	-	0.0000%	-	-	-	6,316
125-3 Reno Justice Court	891	11.8943%	20,276	1,927	15.9639%	27,214	47,490	-	161,221
125-4 Sparks Justice Court	36	0.4806%	820	837	6.9340%	11,821	12,640	-	37,479
125-7 Wadsworth Justice Court	-	0.0000%	-	-	0.0000%	-	-	-	1,684
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-	-	-	-
127-0 Juvenile Services	370	4.9393%	8,420	1,031	8.5411%	14,560	22,980	-	81,076
128-0 Alternative Public Defender	136	1.8155%	3,095	6	0.0497%	85	3,180	-	50,117
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-	-	-
130-0 Library	7	0.0934%	159	-	0.0000%	-	159	-	67,097

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

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	98	1.3082%	$ 2,230	66	0.5468%	$ 932	$ 3,162	-	$ 43,156
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	1,408	18.7959%	32,041	1,668	13.8180%	23,554	55,595	-	475,306
153-0 Medical Examiner	-	0.0000%	-	231	1.9137%	3,263	3,263	-	16,314
154-0 Alternative Sentencing	-	0.0000%	-	-	0.0000%	-	-	-	9,262
157100 Public Guardian	130	1.7354%	2,959	139	1.1515%	1,963	4,922	-	15,447
159100 Public Administrator	164	2.1893%	3,732	-	0.0000%	-	3,732	-	7,942
179100 Social Services Admin	183	2.4429%	4,165	-	0.0000%	-	4,165	-	132,566
179120 County Child Welfare	-	0.0000%	-	-	0.0000%	-	-	-	-
179200 General Assistance	-	0.0000%	-	-	0.0000%	-	-	-	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-	-	-	-
179-2 Homeless Services	-	0.0000%	-	-	0.0000%	-	-	-	-
179-3 Housing	-	0.0000%	-	-	0.0000%	-	-	-	-
179-4 Indigent Services	-	0.0000%	-	-	0.0000%	-	-	-	-
179-5 Behavioral Health Programs	-	0.0000%	-	-	0.0000%	-	-	-	-
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-	-	-	-
181-00 Community Support	-	0.0000%	-	-	0.0000%	-	-	-	-
182010 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-	-	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-	-	-	-
202-0 Public Health Administration	293	3.9114%	6,668	800	6.6275%	11,298	17,966	-	126,160
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-	-	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-	-	-	-
205-0 Animal Services	-	0.0000%	-	-	0.0000%	-	-	-	23,997
208-0 Enhanced 911	-	0.0000%	-	-	0.0000%	-	-	-	-
209-0 Regional Safety Training Center	-	0.0000%	-	-	0.0000%	-	-	-	4,210
210-0 Regional Communication Center	-	0.0000%	-	-	0.0000%	-	-	-	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-	-	0.0000%	-	-	-	7,158
216-0 & 165-1 Roads	-	0.0000%	-	-	0.0000%	-	-	-	-
221-0 Indigent Assistance	-	0.0000%	-	-	0.0000%	-	-	-	-
225-0 Senior Center	98	1.3082%	2,230	3	0.0249%	43	2,273	-	20,413
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	4	0.0534%	91	11	0.0911%	156	247	-	62,553
281-0 SFPD General Fund	-	0.0000%	-	-	0.0000%	-	-	-	-
301-0 Debt Service	-	0.0000%	-	-	0.0000%	-	-	-	-
340-0 SAD Debt Service	-	0.0000%	-	-	0.0000%	-	-	-	-
402-0 Public Works Construction Fund	-	0.0000%	-	-	0.0000%	-	-	-	-
404-0 Parks Construction Fund	-	0.0000%	-	-	0.0000%	-	-	-	-
430-0 Regional Permits Capital	-	0.0000%	-	-	0.0000%	-	-	-	-
480-0 TMFPD Const	-	0.0000%	-	-	0.0000%	-	-	-	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

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%	-	-	-	44,888
566-0 Water Resources	83	1.1080%	1,889	28	0.2320%	396	2,285	-	43,963
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	-	-	-
618-0 Health Benefits	-	0.0000%	-	-	0.0000%	-	-	-	-
619-0 Risk Management	8	0.1068%	182	91	0.7539%	1,285	1,467	-	3,878
669-0 Equipment Services	-	0.0000%	-	-	0.0000%	-	-	-	-
711-0 TR Flood Investment	-	0.0000%	-	-	0.0000%	-	-	-	-
712-0 Nevada Works	-	0.0000%	-	-	0.0000%	-	-	-	-
713-0 RTC	-	0.0000%	-	-	0.0000%	-	-	-	-
714-0 WC School Dist Debt	-	0.0000%	-	-	0.0000%	-	-	-	-
715-0 Library Investment	-	0.0000%	-	-	0.0000%	-	-	-	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	0.0000%	-	-	-	-
718-0 Reno Tahoe Airport Auth	-	0.0000%	-	-	0.0000%	-	-	-	-
721-0 Public Guard Trust	-	0.0000%	-	-	0.0000%	-	-	-	-
722-0 Social Service Trust	-	0.0000%	-	-	0.0000%	-	-	-	-
730-0 Fish and Game	-	0.0000%	-	-	0.0000%	-	-	-	-
732-0 Range Improvement District	-	0.0000%	-	-	0.0000%	-	-	-	-
738-0 Court Trust Fund	-	0.0000%	-	-	0.0000%	-	-	-	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	0.0000%	-	-	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	0.0000%	-	-	-	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	0.0000%	-	-	-	-
750-0 OPEB Trust Fund	-	0.0000%	-	-	0.0000%	-	-	-	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	0.0000%	-	-	-	-
753-0 Deferred Com Division	-	0.0000%	-	-	0.0000%	-	-	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	0.0000%	-	-	-	-
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-	-	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	0.0000%	-	-	-	-
798000 Treasury Unapportioned	-	0.0000%	-	-	0.0000%	-	-	-	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-	-	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-	-	-	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-	-	-	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-	-	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-	-	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-	-	-	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-	-	-	-
Other	-	0.0000%	-	-	0.0000%	-	-	-	-
Total Allocations to Operating Depts:	6,245	83.3667%	142,114	8,396	69.5551%	118,569	260,683	111,803	2,243,469
Total Costs Allocated	7,491	100.0000%	$ 170,469	12,071	100.0000%	$ 170,468	$ 340,937	$ 111,803	$ 2,819,467

County of Washoe, Nevada
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Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

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 2015 based on the number of replaced/refreshed PCs provided to each. In FY15 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, 2015
Fixed for the Fiscal Year ending June 30, 2017

108-8 IT INFRASTRUCTURE

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	General Admin	108810 File Serv Upg	108820 Net Infra/108840 Firewall	108830 PC Replacement	108830 Enterprise-wide Exp	108850 Tele Infra	Direct
Department Expenditures								
Salaries	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Salary %	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			
Benefits	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Services & Supplies	5,251	-	-	-	5,251	-	-	-
Professional Svcs	-	-	-	-	-	-	-	-
Parts & Supplies	-	-	-	-	-	-	-	-
Equipment Non-Capital	416,994	-	-	-	416,994	-	-	-
Equipment - Capital	-	-	-	-	-	-	-	-
Departmental Expenditures Total	422,245	-	-	-	422,245	-	-	-
A-87 Adjustments:								
Unallowable Capital Equipment	-	-	-	-	-	-	-	-
Equip - Non Cap tansferred from 10800	241,774	-	-	-	241,774	-	-	-
Unallowable Non-Capital Equip-Jail	-	-	-	-	(3,012)	-	-	3,012
Unallowable Non-Cap Equip- 1 So Sierra	-	-	-	-	(3,465)	-	-	3,465
Tele Cost from CIP funds not capitalized	-	-	-	-	-	-	-	-
A-87 Allowable Costs	664,019	-	-	-	657,542	-	-	6,477
Allocated Costs:								
101-1 County Manager	-	-	-	-	-	-	-	-
101-6 Comm & Engagement	-	-	-	-	-	-	-	-
101-8 Mgmt Svcs	-	-	-	-	-	-	-	-
101-9 Internal Audit	-	-	-	-	-	-	-	-
103-3 Comptroller	194	-	-	-	192	-	-	2
103-6 Purchasing	1,544	-	-	-	1,529	-	-	15
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	112	-	-	-	111	-	-	1
188-0 Fund Transfers	-	-	-	-	-	-	-	-
Total A-87 Costs	665,869	-	-	-	659,374	-	-	6,495
Distribute General Administration		-	-	-	-	-	-	-
Total Costs by Function	665,869	-	-	-	659,374	-	-	6,495
Adjustments	-	-	-	-	-	-	-	-
Total Allocated Costs	$ 665,869	$ -	$ -	$ -	$ 659,374	$ -	$ -	$ 6,495

County of Washoe, Nevada
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108-8 IT INFRASTRUCTURE

ALLOCATION OF COSTS:	108810 File Serv Upg	108820 Net Infra/108840 Firewall	108830 PC Replacement			108830 Enterprise-wide			108850 Tele Infra	IT Infrastruct Total Allocated
			# of PCs Replaced		Allocated Costs	End User IDs		Allocated Costs		
Allocated Departments:										
101-1 County Manager	$ -	$ -	-	0.0000%	$ -	65	1.6283%	$ -	$ -	$ -
101-6 Comm & Engagement			-	0.0000%	-	-	0.0000%	-		-
101-8 Mgmt Svcs			-	0.0000%	-	6	0.1503%	-		-
101-9 Internal Audit			-	0.0000%	-	-	0.0000%	-		-
103-3 Comptroller	-		-	0.0000%	-	37	0.9269%	-		-
103-6 Purchasing			-	0.0000%	-	8	0.2004%	-		-
105-1 Comm Svcs Admin			-	0.0000%	-	164	4.1082%	-		-
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%	-	246	6.1623%	-		1,414
106700 DA Civil			-	0.0000%	-	-	0.0000%	-		-
108100 IT Admin			-	0.0000%	-	353	8.8427%	-		-
108301 Telecomm			-	0.0000%	-	-	0.0000%	-	-	-
108300-900 IT Software & Services	-		6	4.9180%	32,428	-	0.0000%	-		32,428
108500 IT Enterprise Infra			-	0.0000%	-	-	0.0000%	-		-
108800 IT Infrastructure Pres			-	0.0000%	-	-	0.0000%	-		-
109-0 Human Resources	-		-	0.0000%	-	29	0.7265%	-		-
113-0 Treasurer			-	0.0000%	-	47	1.1774%	-		-
188-0 Fund Transfers			-	0.0000%	-	-	0.0000%	-		-
Subtotal, Allocated Departments	-	-	6	4.9180%	32,428	955	23.9230%	-	-	33,842
Operating Departments										
100-0 County Commission	$ -	$ -	-	0.0000%	$ -	7	0.1754%	$ -	$ -	$ -
101-3 Grants Division - Co Mgr.			-	0.0000%	-	-	0.0000%	-		-
101-5 Emer Mgmnt Administration			-	0.0000%	-	51	1.2776%	-		-
102-0 Assessor			-	0.0000%	-	74	1.8537%	-		-
104-0 Clerk			-	0.0000%	-	18	0.4509%	-		-
105-2 Comm Svcs Proj & Prog			-	0.0000%	-	-	0.0000%	-		-
105-4 Comm Svcs Planning			-	0.0000%	-	42	1.0521%	-		-
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			-	0.0000%	-	31	0.7766%	-		-
112-0 Registrar of Voters			-	0.0000%	-	57	1.4279%	-		-
120-0 District Courts			100	81.9673%	540,471	2	0.0501%	-		541,131
124-0 Public Defender			-	0.0000%	-	89	2.2295%	-		-
125-1 Incline Justice Court			-	0.0000%	-	15	0.3758%	-		-
125-3 Reno Justice Court			-	0.0000%	-	97	2.4299%	-		545
125-4 Sparks Justice Court			-	0.0000%	-	59	1.4780%	-		-
125-7 Wadsworth Justice Court			-	0.0000%	-	4	0.1002%	-		-
126-0 Incline Constable			-	0.0000%	-	-	0.0000%	-		-
127-0 Juvenile Services			-	0.0000%	-	138	3.4569%	-		-
128-0 Alternative Public Defender			-	0.0000%	-	37	0.9269%	-		-
129-0 Conflict Counsel			-	0.0000%	-	-	0.0000%	-		-
130-0 Library			-	0.0000%	-	159	3.9830%	-		-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

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			108850 Tele Infra	Total Allocated
140-1 Parks Administration	$ -	$ -	-	0.0000%	$ -	95	2.3798%	$ -	$ -	$ -
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	0.8197%	5,405	997	24.9740%	-		8,563
153-0 Medical Examiner			4	3.2787%	21,619	31	0.7766%	-		21,619
154-0 Alternative Sentencing			2	1.6393%	10,809	22	0.5511%	-		10,809
157100 Public Guardian			-	0.0000%	-	25	0.6263%	-		-
159100 Public Administrator			-	0.0000%	-	10	0.2505%	-		-
179100 Social Services Admin			-	0.0000%	-	305	7.6403%	-		-
179120 County Child Welfare			-	0.0000%	-	-	0.0000%	-		-
179200 General Assistance			-	0.0000%	-	-	0.0000%	-		-
179250 Adult Comm Assis Center			-	0.0000%	-	-	0.0000%	-		-
179-2 Homeless Services			-	0.0000%	-	-	0.0000%	-		-
179-3 Housing			-	0.0000%	-	-	0.0000%	-		-
179-4 Indigent Services			-	0.0000%	-	-	0.0000%	-		-
179-5 Behavioral Health Programs			-	0.0000%	-	-	0.0000%	-		-
180-0 Intergovernmental			-	0.0000%	-	-	0.0000%	-		-
181-00 Community Support			-	0.0000%	-	-	0.0000%	-		-
182010 Accrued Benefits			-	0.0000%	-	-	0.0000%	-		-
184-0 Regional Water Planning			-	0.0000%	-	-	0.0000%	-		-
189-0 Contingency			-	0.0000%	-	-	0.0000%	-		-
199-0 Undesig Rev - Excluding Energy			-	0.0000%	-	-	0.0000%	-		-
202-0 Public Health Administration			-	0.0000%	-	257	6.4379%	-		-
203-0 Stabilization Fund			-	0.0000%	-	-	0.0000%	-		-
204-0 Library Expansion			-	0.0000%	-	-	0.0000%	-		-
205-0 Animal Services			-	0.0000%	-	57	1.4279%	-		-
208-0 Enhanced 911			-	0.0000%	-	-	0.0000%	-		-
209-0 Regional Safety Training Center			-	0.0000%	-	10	0.2505%	-		-
210-0 Regional Communication Center			-	0.0000%	-	-	0.0000%	-		-
211-0 Truckee River Flood Mgmt			-	0.0000%	-	17	0.4259%	-		-
216-0 & 165-1 Roads			9	7.3770%	48,642	-	0.0000%	-		48,642
221-0 Indigent Assistance			-	0.0000%	-	-	0.0000%	-		-
225-0 Senior Center			-	0.0000%	-	42	1.0521%	-		-
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 TMFPD General Fund			-	0.0000%	-	148	3.7074%	-		-
281-0 SFPD General Fund			-	0.0000%	-	-	0.0000%	-		-
301-0 Debt Service			-	0.0000%	-	-	0.0000%	-		-
340-0 SAD Debt Service			-	0.0000%	-	-	0.0000%	-		-
402-0 Public Works Construction Fund			-	0.0000%	-	-	0.0000%	-		-
404-0 Parks Construction Fund			-	0.0000%	-	-	0.0000%	-		-
430-0 Regional Permits Capital			-	0.0000%	-	-	0.0000%	-		-
480-0 TMFPD Const			-	0.0000%	-	-	0.0000%	-		-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

108-8 IT INFRASTRUCTURE

ALLOCATION OF COSTS:	108810 File Serv Upg	108820 Net Infra/108840 Firewall	108830 PC Replacement # of PCs Replaced		108830 PC Replacement Allocated Costs	108830 Enterprise-wide End User IDs		108830 Enterprise-wide	108850 Tele Infra	IT Infrastruct 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%	-	37	0.9269%	-		-
566-0 Water Resources			-	0.0000%	-	99	2.4800%	-		-
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	0.1253%	-		-
669-0 Equipment Services			-	0.0000%	-	-	0.0000%	-		-
711-0 TR Flood Investment			-	0.0000%	-	-	0.0000%	-		-
712-0 Nevada Works			-	0.0000%	-	-	0.0000%	-		-
713-0 RTC			-	0.0000%	-	-	0.0000%	-		-
714-0 WC School Dist Debt			-	0.0000%	-	-	0.0000%	-		-
715-0 Library Investment			-	0.0000%	-	-	0.0000%	-		-
716-0 TWRQSA Joint Venture			-	0.0000%	-	-	0.0000%	-		-
718-0 Reno Tahoe Airport Auth			-	0.0000%	-	-	0.0000%	-		-
721-0 Public Guard Trust			-	0.0000%	-	-	0.0000%	-		-
722-0 Social Service Trust			-	0.0000%	-	-	0.0000%	-		-
730-0 Fish and Game			-	0.0000%	-	-	0.0000%	-		-
732-0 Range Improvement District			-	0.0000%	-	-	0.0000%	-		-
738-0 Court Trust Fund			-	0.0000%	-	-	0.0000%	-		-
739-0 Sheriff Trust & Agency Fund			-	0.0000%	-	-	0.0000%	-		-
740-0 Railroad Grd Sep Pro			-	0.0000%	-	-	0.0000%	-		-
742-0 Southwest Point/Arrowhead			-	0.0000%	-	-	0.0000%	-		-
750-0 OPEB Trust Fund			-	0.0000%	-	-	0.0000%	-		-
752-0 Agency Tax Settlement			-	0.0000%	-	-	0.0000%	-		-
753-0 Deferred Com Division			-	0.0000%	-	-	0.0000%	-		-
754-0 Tahoe Regional Planning			-	0.0000%	-	-	0.0000%	-		-
756-0 Tank Farm			-	0.0000%	-	-	0.0000%	-		-
766-0 Western Reg Wtr Comm			-	0.0000%	-	-	0.0000%	-		-
798000 Treasury Unapportioned			-	0.0000%	-	-	0.0000%	-		-
990055 May Building Trust			-	0.0000%	-	-	0.0000%	-		-
990221 Verdi Tv Admin			-	0.0000%	-	-	0.0000%	-		-
992010 Senior Services Fund			-	0.0000%	-	-	0.0000%	-		-
994000 TRPA Permits			-	0.0000%	-	-	0.0000%	-		-
994002 AT&T Cell Tower			-	0.0000%	-	-	0.0000%	-		-
994003 Ubiquitel Cell Tower			-	0.0000%	-	-	0.0000%	-		-
998000 Financial Assurances			-	0.0000%	-	-	0.0000%	-		-
Other			-	0.0000%	-	-	0.0000%	-		719
Total Allocations to Operating Depts:	-	-	116	95.0820%	626,946	3,037	76.0770%	-	-	632,028
Total Costs Allocated	$ -	$ -	122	100.0000%	$ 659,374	3,992	100.0000%	$ -	$ -	$ 665,869

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

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 2015 as identified in the County Budget FTE Report. The Human Resource Department provides no services to the District Courts, and a reduced level of service to the Justice Courts which is reflected by applying a factor of .5 to Justice Court FTE total. In addition, Human Resources supports the hiring of Truckee Meadows Fire Protection Distrtict staff. An additional 123.0 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 FY2015.

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

109-0 HUMAN RESOURCES

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	General Admin	Human Resources 109-1	Labor Relation 109-2	Direct Costs
Department Expenditures					
Salaries	$ 1,169,485	$ -	$ 1,169,485	$ -	$ -
Salary %	20718.0000%	0.0000%	100.0000%	0.0000%	
Benefits	448,610	-	448,610	-	-
	1,618,095	-	1,618,095	-	-
Services & Supplies	110,191		109,985	206	
Professional Svcs	238,595		238,595	-	
Legal Defense	-		-	-	
Other Expense	-		-	-	
Equipment	26,688		26,688	-	
Departmental Expenditures Total	1,993,569	-	1,993,362	206	-
A-87 Adjustments:					
Reduction for Reimbursement	(718)		(718)		
Less: Statistical Order for TMFPD	-		(36,650)		36,650
Less: Direct Prof Svcs - Sheriff	-		-		-
Unallowable Professional Svcs	(57,823)		(57,823)		
Witness Fee	(100)		(100)		
Less: Travel Non-County Personnel	(1,063)		(1,063)		
Unallowable Special Debt Expense	-		-		
Capital Equipment	(26,688)		(26,688)		
A-87 Allowable Costs	1,907,178	-	1,870,323	206	36,650
Allocated Costs:					
101-1 County Manager	4,396		4,396	-	
101-6 Comm & Engagement	14,787		14,787	-	
101-8 Mgmt Svcs	3,786		3,786	-	
101-9 Internal Audit	-		-	-	
103-3 Comptroller	5,063		5,063	-	
103-6 Purchasing	2,639		2,639	-	
105-1 Comm Svcs Admin	-		-		
105-31 Facility Operations	312,374		312,374		
105304 Facilities Pres	805		805		
105305 Energy	12,944		12,944		
106-1 DA Criminal	-		-	-	
106700 DA Civil	176,169		176,169	-	
108100 IT Admin	-		-	-	
108301 Telecomm	651		651	-	
108300-900 IT Software & Services	64,062		64,062	-	
108500 IT Enterprise Infra	15,919		15,919	-	
108800 IT Infrastructure Pres	-		-	-	
109-0 Human Resources	-		-	-	
113-0 Treasurer	1,287		1,287	-	
188-0 Fund Transfers	101,799		101,799	-	
Total A-87 Costs	2,623,859	-	2,587,003	206	36,650
Distribute Labor Relation to HR	-	-	206	(206)	-
Total Costs by Function	2,623,859	-	2,587,209	-	36,650
Total Allocated Costs	$ 2,623,859	$ -	$ 2,587,209	$ -	$ 36,650

Reconciliation to SAP
109-0 General Funds Only

		Total
Central Service Cost Centers:		
	Human Resources	$ 1,993,362
	Labor Relations	206
	Subtotal	$ 1,993,569
Non Central Service Cost Centers:		
	None	-
	Total	1,993,569

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

109-0 HUMAN RESOURCES

ALLOCATION OF COSTS:	Human Resources				
	FTEs	%	Allocated Costs		
Allocated Departments:					
101-1 County Manager	5.00	0.1937%	$ 5,011		
101-6 Comm & Engagement	6.00	0.2325%	6,015		
101-8 Mgmt Svcs	12.00	0.4649%	12,028		
101-9 Internal Audit	1.00	0.0387%	1,001		
103-3 Comptroller	27.00	1.0461%	27,065		
103-6 Purchasing	0.00	0.0000%	-		
105-1 Comm Svcs Admin	2.64	0.1023%	2,647		
105-31 Facility Operations	69.48	2.6921%	69,650		
105304 Facilities Pres	0.00	0.0000%	-		
105305 Energy	0.00	0.0000%	-		
106-1 DA Criminal	105.00	4.0683%	105,255		
106700 DA Civil	24.00	0.9299%	24,058		
108100 IT Admin	72.35	2.8033%	72,527		
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	0.7362%	19,047		
188-0 Fund Transfers	0.00	0.0000%	-		
Subtotal, Allocated Departments	343.47	13.3080%	344,304	-	-
Operating Departments					
100-0 County Commission	5.00	0.1937%	$ 5,011		
101-3 Grants Division - Co Mgr.	0.00	0.0000%	-		
101-5 Emer Mgmnt Administration	4.00	0.1550%	4,010		
102-0 Assessor	59.00	2.2860%	59,144		
104-0 Clerk	14.00	0.5424%	14,033		
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	38.00	1.4723%	38,091		
106-5 DA Grants	0.00	0.0000%	-		
106710 DA CPS Integration	0.00	0.0000%	-		
106-9 Drug Forfeitures	1.00	0.0387%	1,001		
108-7 GIS Base Mapping	0.00	0.0000%	-		
111-0 Recorder	22.00	0.8524%	22,053		
112-0 Registrar of Voters	6.00	0.2325%	6,015		
120-0 District Courts	162.82	6.3086%	163,217		
124-0 Public Defender	55.45	2.1485%	55,586		
125-1 Incline Justice Court	4.50	0.1744%	4,512		
125-3 Reno Justice Court	50.80	1.9683%	50,924		
125-4 Sparks Justice Court	24.41	0.9458%	24,470		
125-7 Wadsworth Justice Court	2.00	0.0775%	2,005		
126-0 Incline Constable	1.00	0.0387%	1,001		
127-0 Juvenile Services	112.51	4.3593%	112,784		
128-0 Alternative Public Defender	15.00	0.5812%	15,037		
129-0 Conflict Counsel	0.00	0.0000%	-		
130-0 Library	94.32	3.6545%	94,550		

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

109-0 HUMAN RESOURCES

ALLOCATION OF COSTS:	Human Resources		
	FTEs	%	Allocated Costs
140-1 Parks Administration	35.05	1.3580%	$ 35,134
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	704.00	27.2770%	705,716
153-0 Medical Examiner	15.00	0.5812%	15,037
154-0 Alternative Sentencing	5.00	0.1937%	5,011
157100 Public Guardian	15.48	0.5998%	15,518
159100 Public Administrator	10.00	0.3875%	10,025
179100 Social Services Admin	41.50	1.6079%	41,600
179120 County Child Welfare	0.00	0.0000%	-
179200 General Assistance	0.00	0.0000%	-
179250 Adult Comm Assis Center	0.00	0.0000%	-
179-2 Homeless Services	0.00	0.0000%	-
179-3 Housing	0.00	0.0000%	-
179-4 Indigent Services	0.00	0.0000%	-
179-5 Behavioral Health Programs	0.00	0.0000%	-
180-0 Intergovernmental	0.00	0.0000%	-
181-00 Community Support	0.00	0.0000%	-
182010 Accrued Benefits	0.00	0.0000%	-
184-0 Regional Water Planning	0.00	0.0000%	-
189-0 Contingency	0.00	0.0000%	-
199-0 Undesig Rev - Excluding Energy	0.00	0.0000%	-
202-0 Public Health Administration	143.93	5.5767%	144,281
203-0 Stabilization Fund	0.00	0.0000%	-
204-0 Library Expansion	12.38	0.4797%	12,411
205-0 Animal Services	35.00	1.3561%	35,085
208-0 Enhanced 911	0.50	0.0194%	502
209-0 Regional Safety Training Center	4.75	0.1840%	4,760
210-0 Regional Communication Center	4.15	0.1608%	4,160
211-0 Truckee River Flood Mgmt	9.00	0.3487%	9,022
216-0 & 165-1 Roads	54.91	2.1275%	55,043
221-0 Indigent Assistance	0.00	0.0000%	-
225-0 Senior Center	21.83	0.8458%	21,883
228-0 Child Protective Services	216.79	8.3997%	217,318
266-0 Truckee Remediation District	7.19	0.2786%	7,208
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	3.67	0.1422%	3,679
270-7 Other Rest Funds-Admin Assess	0.00	0.0000%	-
280-0 TMFPD General Fund	123.00	4.7657%	159,949
281-0 SFPD General Fund	0.00	0.0000%	-
301-0 Debt Service	0.00	0.0000%	-
340-0 SAD Debt Service	0.00	0.0000%	-
402-0 Public Works Construction Fund	0.00	0.0000%	-
404-0 Parks Construction Fund	0.00	0.0000%	-
430-0 Regioanl Permits Capital	0.00	0.0000%	-
480-0 TMFPD Const	0.00	0.0000%	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

109-0 HUMAN RESOURCES

ALLOCATION OF COSTS:	Human Resources				
	FTEs	%	Allocated Costs		
489-0 Capital Facilities Fund	0.00	0.0000%	$ -		
520 Golf Course	4.06	0.1573%	4,070		
560 Building and Safety Fund	14.10	0.5463%	14,134		
566-0 Water Resources	63.28	2.4518%	63,433		
568-0 So.Truckee Meadows GID	0.00	0.0000%	-		
618-0 Health Benefits	0.00	0.0000%	-		
619-0 Risk Management	0.00	0.0000%	-		
669-0 Equipment Services	21.08	0.8168%	21,132		
711-0 TR Flood Investment	0.00	0.0000%	-		
712-0 Nevada Works	0.00	0.0000%	-		
713-0 RTC	0.00	0.0000%	-		
714-0 WC School Dist Debt	0.00	0.0000%	-		
715-0 Library Investment	0.00	0.0000%	-		
716-0 TWRQSA Joint Venture	0.00	0.0000%	-		
718-0 Reno Tahoe Airport Auth	0.00	0.0000%	-		
721-0 Public Guard Trust	0.00	0.0000%	-		
722-0 Social Service Trust	0.00	0.0000%	-		
730-0 Fish and Game	0.00	0.0000%	-		
732-0 Range Improvement District	0.00	0.0000%	-		
738-0 Court Trust Fund	0.00	0.0000%	-		
739-0 Sheriff Trust & Agency Fund	0.00	0.0000%	-		
740-0 Railroad Grd Sep Pro	0.00	0.0000%	-		
742-0 Southwest Point/Arrowhead	0.00	0.0000%	-		
750-0 OPEB Trust Fund	0.00	0.0000%	-		
752-0 Agency Tax Settlement	0.00	0.0000%	-		
753-0 Deferred Com Division	0.00	0.0000%	-		
754-0 Tahoe Regional Planning	0.00	0.0000%	-		
756-0 Tank Farm	0.00	0.0000%	-		
766-0 Western Reg Wtr Comm	0.00	0.0000%	-		
798000 Treasury Unapportioned	0.00	0.0000%	-		
990055 May Building Trust	0.00	0.0000%	-		
990221 Verdi Tv Admin	0.00	0.0000%	-		
992010 Senior Services Fund	0.00	0.0000%	-		
994000 TRPA Permits	0.00	0.0000%	-		
994002 AT&T Cell Tower	0.00	0.0000%	-		
994003 Ubiquitel Cell Tower	0.00	0.0000%	-		
998000 Financial Assurances	0.00	0.0000%	-		
Other	0.00	0.0000%	-		
Total Allocations to Operating Depts:	2,237.46	86.6920%	2,279,555	-	-
Total Costs Allocated	2580.93	100.0000%	$ 2,623,859	-	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

113-0 TREASURER

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

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

The Treasurer's Office receives a direct reimbursement for Fund 340 SAD. The reimbursement for Fund 340 is specifically for the Special Assessment District (SAD) and is deducted from the Treasurer's charge to the SAD in the Accts Payable total. This amount is $10,058.29 for FY15.

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

113-0 TREASURER

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	General Admin	Banking Services	Other Services	Direct Charge	
Department Expenditures						
Salaries	$ 1,111,536	$ -	$ 50,906	$ 1,030,116	$ 30,514	
Salary %	100.0000%	0.0000%	4.5798%	92.6750%	2.7452%	
Benefits	474,739	-	21,095	440,567	13,077	
	1,586,275	-	72,001	1,470,683	43,591	
Services & Supplies	226,424	-	10,370	209,838	6,216	
Professional Svcs	20,814	-	-	20,814		
Banking Charges	171,555	-	171,555	-		Look at 136469.48 Offset in SAP
Equipment	-	-	-	-		
Misc	-	-	-	-		
Departmental Expenditures Total	2,005,067	-	253,926	1,701,334	49,807	
A-87 Adjustments:						
NSF and Other Fees	(201,871)		-	(201,871)	-	
Add: Depreciation	221,781	-	10,157	211,624	-	
Less: Other Gov't Fees	(51,213)		-	(51,213)		
A-87 Allowable Costs	1,973,765	-	264,083	1,659,874	49,807	
Allocated Costs:						
101-1 County Manager	4,640	-	213	4,300	127	
101-6 Comm & Engagement	23,222	-	1,064	21,521	637	
101-8 Mgmt Svcs	3,712	-	170	3,440	102	
101-9 Internal Audit	483	-	22	448	13	
103-3 Comptroller	4,554	-	209	4,220	125	
103-6 Purchasing	898	-	41	832	25	
105-1 Comm Svcs Admin	-	-	-	-	-	
105-31 Facility Operations	57,048	-	2,613	52,869	1,566	
105304 Facilities Pres	957	-	44	887	26	
105305 Energy	12,276	-	562	11,377	337	
106-1 DA Criminal	-	-	-	-	-	
106700 DA Civil	9,391	-	430	8,703	258	
108100 IT Admin	288,686	-	13,221	267,540	7,925	
108301 Telecomm	1,165	-	53	1,080	32	
108300-900 IT Software & Services	103,822	-	4,755	96,217	2,850	
108500 IT Enterprise Infra	22,083	-	1,011	20,466	606	
108800 IT Infrastructure Pres	-	-	-	-	-	
109-0 Human Resources	19,047	-	872	17,652	523	
113-0 Treasurer	1,222	-	56	1,132	34	
188-0 Fund Transfers	184,221	-	8,437	170,727	5,057	
Total A-87 Costs	2,711,191	-	297,856	2,343,285	70,050	
Distribute General Administration		-	-	-		
Total Costs by Function	2,711,191	-	297,856	2,343,285	70,050	
Unallowable Costs	(2,343,285)	-	-	(2,343,285)	-	
Total Allocated Costs (see Note)	$ 367,906	$ -	$ 297,856	$ -	$ 70,050	

Reconciliation to SAP
113-0 General Funds Only

Central Service Cost Centers:			Total
	Treasurer's Office	$	2,005,067
	None		-
	Subtotal	$	2,005,067
Non Central Service Cost Centers:			
	None		-
	Total		2,005,067

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

113-0 TREASURER

ALLOCATION OF COSTS:	Banking Services			Direct Charge	Total Allocated
	FY 15 Accts Pay Trans	%	Allocated Costs		
Allocated Departments:					
101-1 County Manager	295	0.2580%	$ 768	$ -	$ 768
101-6 Comm & Engagement	632	0.5528%	1,647	-	1,647
101-8 Mgmt Svcs	484	0.4233%	1,261	-	1,261
101-9 Internal Audit	9	0.0079%	24	-	24
103-3 Comptroller	479	0.4189%	1,248	-	1,248
103-6 Purchasing	16	0.0140%	42	-	42
105-1 Comm Svcs Admin	458	0.4006%	1,193	-	1,193
105-31 Facility Operations	5,362	4.6897%	13,969	-	13,969
105304 Facilities Pres	-	0.0000%	-	-	-
105305 Energy	1,177	1.0294%	3,066	-	3,066
106-1 DA Criminal	1,976	1.7282%	5,148	-	5,148
106700 DA Civil	287	0.2510%	748	-	748
108100 IT Admin	423	0.3700%	1,102	-	1,102
108301 Telecomm	72	0.0630%	188	-	188
108300-900 IT Software & Services	295	0.2580%	768	-	768
108500 IT Enterprise Infra	460	0.4023%	1,198	-	1,198
108800 IT Infrastructure Pres	43	0.0376%	112	-	112
109-0 Human Resources	494	0.4321%	1,287	-	1,287
113-0 Treasurer	469	0.4102%	1,222	-	1,222
188-0 Fund Transfers	-	0.0000%	-	-	-
Subtotal, Allocated Departments	13,431	11.7470%	34,991	-	34,991
Operating Departments					
100-0 County Commission	111	0.0971%	$ 289	$ -	$ 289
101-3 Grants Division - Co Mgr.	23	0.0201%	60	-	60
101-5 Emer Mgmnt Administration	644	0.5633%	1,678	-	1,678
102-0 Assessor	567	0.4959%	1,477	-	1,477
104-0 Clerk	249	0.2178%	649	-	649
105-2 Comm Svcs Proj & Prog	5	0.0044%	13	-	13
105-4 Comm Svcs Planning	340	0.2974%	886	-	886
105-5 Comm Svcs Engineering	152	0.1329%	396	-	396
106-2 CARES/SART	641	0.5606%	1,670	-	1,670
106-3 Family Support Enf	481	0.4207%	1,253	-	1,253
106-5 DA Grants	89	0.0778%	232	-	232
106710 DA CPS Integration	-	0.0000%	-	-	-
106-9 Drug Forfeitures	141	0.1233%	367	-	367
108-7 GIS Base Mapping	-	0.0000%	-	-	-
111-0 Recorder	432	0.3778%	1,125	-	1,125
112-0 Registrar of Voters	904	0.7907%	2,355	-	2,355
120-0 District Courts	5,483	4.7955%	14,284	-	14,284
124-0 Public Defender	867	0.7583%	2,259	-	2,259
125-1 Incline Justice Court	166	0.1452%	432	-	432
125-3 Reno Justice Court	1,047	0.9157%	2,727	-	2,727
125-4 Sparks Justice Court	334	0.2921%	870	-	870
125-7 Wadsworth Justice Court	54	0.0472%	141	-	141
126-0 Incline Constable	94	0.0822%	245	-	245
127-0 Juvenile Services	3,315	2.8993%	8,636	-	8,636
128-0 Alternative Public Defender	436	0.3813%	1,136	-	1,136
129-0 Conflict Counsel	1,043	0.9122%	2,717	-	2,717
130-0 Library	1,810	1.5831%	4,715	-	4,715

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

113-0 TREASURER

ALLOCATION OF COSTS:

	Banking Services				
	FY 15 Accts Pay Trans	%	Allocated Costs	Direct Charge	Total Allocated
140-1 Parks Administration	3,464	3.0297%	$ 9,024	$ -	$ 9,024
140-2 Parks Planning & Develop	-	0.0000%	-	-	-
140-3 Parks Recreation	-	0.0000%	-	-	-
140-4 Parks Operations	-	0.0000%	-	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	-
150-0 Sheriff	10,392	9.0891%	27,071	-	27,071
153-0 Medical Examiner	930	0.8134%	2,423	-	2,423
154-0 Alternative Sentencing	234	0.2047%	610	-	610
157100 Public Guardian	215	0.1880%	560	-	560
159100 Public Administrator	140	0.1224%	365	-	365
179100 Social Services Admin	114	0.0997%	297	-	297
179120 County Child Welfare	-	0.0000%	-	-	-
179200 General Assistance	35	0.0306%	91	-	91
179250 Adult Comm Assis Center	12	0.0105%	31	-	31
179-2 Homeless Services	75	0.0656%	195	-	195
179-3 Housing	436	0.3813%	1,136	-	1,136
179-4 Indigent Services	1,459	1.2761%	3,801	-	3,801
179-5 Behavioral Health Programs	7	0.0061%	18	-	18
180-0 Intergovernmental	23	0.0201%	60	-	60
181-00 Community Support	104	0.0910%	271	-	271
182010 Accrued Benefits	-	0.0000%	-	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	-
189-0 Contingency	-	0.0000%	-	-	-
199-0 Undesig Rev - Excluding Energy	3	0.0026%	8	-	8
202-0 Public Health Administration	4,869	4.2585%	12,684	-	12,684
203-0 Stabilization Fund	-	0.0000%	-	-	-
204-0 Library Expansion	1,157	1.0119%	3,014	-	3,014
205-0 Animal Services	1,498	1.3102%	3,903	-	3,903
208-0 Enhanced 911	222	0.1942%	578	-	578
209-0 Regional Safety Training Center	384	0.3359%	1,000	-	1,000
210-0 Regional Communication Center	778	0.6805%	2,027	-	2,027
211-0 Truckee River Flood Mgmt	100	0.0875%	261	-	261
216-0 & 165-1 Roads	1,797	1.5717%	4,681	-	4,681
221-0 Indigent Assistance	5	0.0044%	13	-	13
225-0 Senior Center	1,432	1.2524%	3,730	-	3,730
228-0 Child Protective Services	33,142	28.9865%	86,338	-	86,338
266-0 Truckee Remediation District	474	0.4146%	1,235	-	1,235
270-1 Other Restricted Funds	-	0.0000%	-	-	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	-
270-3 Other Restricted Funds-Coop Ext	15	0.0131%	39	-	39
270-6 Other Restricted Funds - May	663	0.5799%	1,727	-	1,727
270-7 Other Rest Funds-Admin Assess	441	0.3857%	1,149	-	1,149
280-0 TMFPD General Fund	-	0.0000%	-	-	-
281-0 SFPD General Fund	-	0.0000%	-	-	-
301-0 Debt Service	43	0.0376%	112	-	112
340-0 SAD Debt Service	132	0.1154%	344	-	(9,714)
402-0 Public Works Construction Fund	1,306	1.1422%	3,402	-	3,402
404-0 Parks Construction Fund	381	0.3332%	992	-	992
430-0 Regional Permits Capital	37	0.0324%	97	-	97
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, 2015
Fixed for the Fiscal Year ending June 30, 2017

113-0 TREASURER

ALLOCATION OF COSTS:

	Banking Services					
	FY 15 Accts Pay Trans	%	Allocated Costs	Direct Charge	Total Allocated	
489-0 Capital Facilities Fund	165	0.1443%	$ 430	$ -	$ 430	
520 Golf Course	715	0.6253%	1,862	-	1,862	
560 Building and Safety Fund	283	0.2475%	737	-	737	
566-0 Water Resources	3,577	3.1285%	9,318	70,050	79,368	
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	-	
618-0 Health Benefits	2,659	2.3256%	6,927	-	6,927	
619-0 Risk Management	497	0.4347%	1,295	-	1,295	
669-0 Equipment Services	7,062	6.1765%	18,397	-	18,397	
711-0 TR Flood Investment	-	0.0000%	-	-	-	
712-0 Nevada Works	-	0.0000%	-	-	-	
713-0 RTC	-	0.0000%	-	-	-	
714-0 WC School Dist Debt	-	0.0000%	-	-	-	
715-0 Library Investment	-	0.0000%	-	-	-	
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	-	
718-0 Reno Tahoe Airport Auth	-	0.0000%	-	-	-	
721-0 Public Guard Trust	-	0.0000%	-	-	-	
722-0 Social Service Trust	-	0.0000%	-	-	-	
730-0 Fish and Game	-	0.0000%	-	-	-	
732-0 Range Improvement District	-	0.0000%	-	-	-	
738-0 Court Trust Fund	-	0.0000%	-	-	-	
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	-	
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	-	
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	-	
750-0 OPEB Trust Fund	-	0.0000%	-	-	-	
752-0 Agency Tax Settlement	-	0.0000%	-	-	-	
753-0 Deferred Com Division	-	0.0000%	-	-	-	
754-0 Tahoe Regional Planning	-	0.0000%	-	-	-	
756-0 Tank Farm	-	0.0000%	-	-	-	
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	-	
798000 Treasury Unapportioned	-	0.0000%	-	-	-	
990055 May Building Trust	-	0.0000%	-	-	-	
990221 Verdi Tv Admin	-	0.0000%	-	-	-	
992010 Senior Services Fund	-	0.0000%	-	-	-	
994000 TRPA Permits	-	0.0000%	-	-	-	
994002 AT&T Cell Tower	-	0.0000%	-	-	-	
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	-	
998000 Financial Assurances	-	0.0000%	-	-	-	
Other	-	0.0000%	-	-	-	
Total Allocations to Operating Depts:	100,905	88.2530%	262,865	70,050	322,857	
Total Costs Allocated	114,336	100.0000%	$ 297,856	$ 70,050	$ 357,848	See Note

County of Washoe, Nevada
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Fixed for the Fiscal Year ending June 30, 2017

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 FY2015 transfer is allocated to Departments based upon the number of retirees and current employees per Department.

As noted in the Schedule of Allocated Costs Section, the County will begin direct costing OPEB costs in FY2017. The costs identified in FY2015 will be reconciled against the FY13 OPEB costs that were used in the FY15 period. This amount will be used in the roll-forward adjustment for FY15. The actual FY15 OPEB costs will then be adjusted out of the Final allocated amount to be used in the FY17 period to not duplicate costs.

The Fund Transfer for the188-0, Health Benefit Fund of $2,831,500 was not allocated. The General Funds transfer was a repayment of a prior years transfer and not new funding for the Cost Center.

County of Washoe, Nevada
County Wide Cost Allocation Plan
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Fixed for the Fiscal Year ending June 30, 2017

188-0 - 182020 FUND TRANSFERS & OPEB

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	Other Transfers 188-0	Allocable Fund Transfers 188-0	OPEB Health Fund 182020	
Department Expenditures					
Salaries	$ -	$ -	$ -	$ -	$ -
Salary %	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Benefits	-	-	-	-	-
	-	-	-	-	-
Health Dept	10,000,192	10,000,192	-	-	-
Senior Services	1,406,782	1,406,782	-	-	-
CPS	1,234,426	1,234,426	-	-	-
Health Benefit Fund	21,531,500	2,831,500	-	18,700,000	-
Retiree Health Fund	-	-	-	-	-
Debt Service	4,259,715	4,259,715	-	-	-
To Parks Construction	-	-	-	-	-
To Public Wks Construction	4,944,443	4,944,443	-	-	-
To Roads	1,349,733	1,349,733	-	-	-
Transfer to Intrafund	(1,143,300)	(1,143,300)	-	-	-
Departmental Expenditures Total	43,583,491	24,883,491	-	18,700,000	-
A-87 Adjustments:					
Unallowable - Use of Equip Svcs Reserve	-	-	-	-	-
Adjust -Other Restricted	(209,400)	(209,400)	-	-	-
Add Depreciation, Equipment	-	-	-	-	-
A-87 Allowable Costs	43,374,091	24,674,091	-	18,700,000	-
Allocated Costs:					
101-1 County Manager	-	-	-	-	-
101-6 Comm & Engagement	-	-	-	-	-
101-8 Mgmt Svcs	-	-	-	-	-
101-9 Internal Audit	-	-	-	-	-
103-3 Comptroller	2,680	-	-	2,680	-
103-6 Purchasing	-	-	-	-	-
105-1 Comm Svcs Admin	-	-	-	-	-
105-31 Facility Operations	-	-	-	-	-
105304 Facilities Pres	-	-	-	-	-
105305 Energy	-	-	-	-	-
106-1 DA Criminal	-	-	-	-	-
106700 DA Civil	-	-	-	-	-
108100 IT Admin	-	-	-	-	-
108301 Telecomm	-	-	-	-	-
108300-900 IT Software & Services	-	-	-	-	-
108500 IT Enterprise Infra	-	-	-	-	-
108800 IT Infrastructure Pres	-	-	-	-	-
109-0 Human Resources	-	-	-	-	-
113-0 Treasurer	-	-	-	-	-
188-0 Fund Transfers	-	-	-	-	-
Total A-87 Costs	43,376,771	24,674,091	-	18,702,680	-
Unallowable - Other Transfers	(24,674,091)	(24,674,091)	-	-	-
Total Costs by Function	18,702,680	-	-	18,702,680	-
Total Allocated Costs	$ 18,702,680	$ -	$ -	$ 18,702,680	$ -

Reconciliation to SAP
188-0 & 182020 General Funds Only

			Total
Central Service Cost Centers:			
188-0	Fund Transfers	$	24,883,491
182020	OPEB Fund Payment		18,700,000
			-
	Subtotal	$	43,583,491
Non Central Service Cost Centers:			
			-
	Total		43,583,491

County of Washoe, Nevada
County Wide Cost Allocation Plan
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188-0 - 182020 FUND TRANSFERS & OPEB

ALLOCATION OF COSTS:	Funds Transfers 188-0			OPEB 182020			
	FTEs	%	Allocated Costs	# of Retiree & Employees	%	Allocated Costs	Total Allocated
Allocated Departments:							
101-1 County Manager	5	0.1924%	$ -	23	0.5962%	$ 111,505	$ 111,505
101-6 Comm & Engagement	6	0.2309%	-	5	0.1296%	24,239	24,239
101-8 Mgmt Svcs	12	0.4617%	-	24	0.6221%	116,349	116,349
101-9 Internal Audit	1	0.0385%	-	1	0.0259%	4,844	4,844
103-3 Comptroller	27	1.0389%	-	26	0.6739%	126,037	126,037
103-6 Purchasing	-	0.0000%	-	11	0.2851%	53,321	53,321
105-1 Comm Svcs Admin	3	0.1016%	-	92	2.3847%	446,003	446,003
105-31 Facility Operations	69	2.6734%	-	31	0.8035%	150,276	150,276
105304 Facilities Pres	-	0.0000%	-	-	0.0000%	-	-
105305 Energy	-	0.0000%	-	-	0.0000%	-	-
106-1 DA Criminal	105	4.0401%	-	197	5.1063%	955,015	955,015
106700 DA Civil	24	0.9235%	-	24	0.6221%	116,349	116,349
108100 IT Admin	72	2.7838%	-	50	1.2960%	242,387	242,387
108301 Telecomm	-	0.0000%	-	-	0.0000%	-	-
108300-900 IT Software & Services	-	0.0000%	-	51	1.3219%	247,231	247,231
108500 IT Enterprise Infra	-	0.0000%	-	20	0.5184%	96,955	96,955
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-	-
109-0 Human Resources	18	0.6926%	-	21	0.5443%	101,799	101,799
113-0 Treasurer	19	0.7311%	-	38	0.9850%	184,221	184,221
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-
Subtotal, Allocated Departments	361	13.9085%	-	614	15.9150%	2,976,531	2,976,531
Operating Departments							
100-0 County Commission	5	0.1924%	$ -	4	0.1037%	$ 19,395	$ 19,395
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-
101-5 Emer Mgmnt Administration	4	0.1539%	-	4	0.1037%	19,395	19,395
102-0 Assessor	59	2.2702%	-	132	3.4215%	639,912	639,912
104-0 Clerk	14	0.5387%	-	34	0.8813%	164,827	164,827
105-2 Comm Svcs Proj & Prog	-	0.0000%	-	-	0.0000%	-	-
105-4 Comm Svcs Planning	-	0.0000%	-	27	0.6998%	130,881	130,881
105-5 Comm Svcs Engineering	-	0.0000%	-	26	0.6739%	126,037	126,037
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-	-
106-3 Family Support Enf	38	1.4621%	-	34	0.8813%	164,827	164,827
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	-
106-9 Drug Forfeitures	1	0.0385%	-	1	0.0259%	4,844	4,844
108-7 GIS Base Mapping	-	0.0000%	-	-	0.0000%	-	-
111-0 Recorder	22	0.8465%	-	33	0.8554%	159,983	159,983
112-0 Registrar of Voters	6	0.2309%	-	12	0.3110%	58,165	58,165
120-0 District Courts	163	6.2649%	-	219	5.6765%	1,061,658	1,061,658
124-0 Public Defender	55	2.1336%	-	73	1.8922%	353,892	353,892
125-1 Incline Justice Court	5	0.1731%	-	4	0.1037%	19,395	19,395
125-3 Reno Justice Court	51	1.9547%	-	69	1.7885%	334,497	334,497
125-4 Sparks Justice Court	24	0.9392%	-	37	0.9590%	179,359	179,359
125-7 Wadsworth Justice Court	2	0.0770%	-	2	0.0518%	9,688	9,688
126-0 Incline Constable	1	0.0385%	-	2	0.0518%	9,688	9,688
127-0 Juvenile Services	113	4.3291%	-	169	4.3805%	819,271	819,271
128-0 Alternative Public Defender	15	0.5772%	-	17	0.4406%	82,404	82,404
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-
130-0 Library	94	3.6292%	-	173	4.4842%	838,666	838,666

County of Washoe, Nevada
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Based on Actual Costs for the Fiscal Year Ending June 30, 2015
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188-0 - 182020 FUND TRANSFERS & OPEB

ALLOCATION OF COSTS:	Funds Transfers 188-0			OPEB 182020			
	FTEs	%	Allocated Costs	# of Retiree & Employees	%	Allocated Costs	Total Allocated
140-1 Parks Administration	35	1.3486%	$ -	73	1.8922%	$ 353,892	$ 353,892
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	704	27.0879%	-	1,018	26.3867%	4,935,020	4,935,020
153-0 Medical Examiner	15	0.5772%	-	20	0.5184%	96,955	96,955
154-0 Alternative Sentencing	5	0.1924%	-	5	0.1296%	24,239	24,239
157100 Public Guardian	15	0.5956%	-	16	0.4147%	77,560	77,560
159100 Public Administrator	10	0.3848%	-	13	0.3370%	63,028	63,028
179100 Social Services Admin	42	1.5968%	-	107	2.7735%	518,719	518,719
179120 County Child Welfare	-	0.0000%	-	-	0.0000%	-	-
179200 General Assistance	-	0.0000%	-	-	0.0000%	-	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-	-
179-2 Homeless Services	-	0.0000%	-	-	0.0000%	-	-
179-3 Housing	-	0.0000%	-	-	0.0000%	-	-
179-4 Indigent Services	-	0.0000%	-	-	0.0000%	-	-
179-5 Behavioral Health Programs	-	0.0000%	-	-	0.0000%	-	-
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-	-
181-00 Community Support	-	0.0000%	-	-	0.0000%	-	-
182010 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-	-
202-0 Public Health Administration	144	5.5380%	-	243	6.2986%	1,178,007	1,178,007
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-
204-0 Library Expansion	12	0.4763%	-	11	0.2851%	53,321	53,321
205-0 Animal Services	35	1.3467%	-	44	1.1405%	213,304	213,304
208-0 Enhanced 911	1	0.0192%	-	-	0.0000%	-	-
209-0 Regional Safety Training Center	5	0.1828%	-	-	0.0000%	-	-
210-0 Regional Communication Center	4	0.1597%	-	-	0.0000%	-	-
211-0 Truckee River Flood Mgmt	9	0.3463%	-	9	0.2333%	43,633	43,633
216-0 & 165-1 Roads	55	2.1128%	-	109	2.8253%	528,407	528,407
221-0 Indigent Assistance	-	0.0000%	-	-	0.0000%	-	-
225-0 Senior Center	22	0.8400%	-	35	0.9072%	169,671	169,671
228-0 Child Protective Services	217	8.3415%	-	202	5.2359%	979,254	979,254
266-0 Truckee Remediation District	7	0.2767%	-	6	0.1555%	29,083	29,083
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%	-	4	0.1037%	19,395	19,395
270-6 Other Restricted Funds - May	4	0.1412%	-	1	0.0259%	4,844	4,844
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	0.0000%	-	-
280-0 TMFPD General Fund	123	4.7327%	-	-	0.0000%	-	-
281-0 SFPD General Fund	-	0.0000%	-	-	0.0000%	-	-
301-0 Debt Service	-	0.0000%	-	-	0.0000%	-	-
340-0 SAD Debt Service	-	0.0000%	-	-	0.0000%	-	-
402-0 Public Works Construction Fund	-	0.0000%	-	-	0.0000%	-	-
404-0 Parks Construction Fund	-	0.0000%	-	-	0.0000%	-	-
430-0 Regional Permits Capital	-	0.0000%	-	-	0.0000%	-	-
480-0 TMFPD Const	-	0.0000%	-	-	0.0000%	-	-

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2015
Fixed for the Fiscal Year ending June 30, 2017

188-0 - 182020 FUND TRANSFERS & OPEB

ALLOCATION OF COSTS:	Funds Transfers 188-0			OPEB 182020			
	FTEs	%	Allocated Costs	# of Retiree & Employees	%	Allocated Costs	Total Allocated
489-0 Capital Facilities Fund	-	0.0000%	$ -	-	0.0000%	$ -	$ -
520 Golf Course	4	0.1562%	-	2	0.0518%	9,688	9,688
560 Building and Safety Fund	14	0.5425%	-	33	0.8554%	159,983	159,983
566-0 Water Resources	63	2.4348%	-	49	1.2701%	237,543	237,543
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	-
618-0 Health Benefits	-	0.0000%	-	3	0.0778%	14,551	14,551
619-0 Risk Management	-	0.0000%	-	8	0.2074%	38,789	38,789
669-0 Equipment Services	21	0.8111%	-	25	0.6480%	121,193	121,193
711-0 TR Flood Investment	-	0.0000%	-	-	0.0000%	-	-
712-0 Nevada Works	-	0.0000%	-	-	0.0000%	-	-
713-0 RTC	-	0.0000%	-	93	2.4106%	450,847	450,847
714-0 WC School Dist Debt	-	0.0000%	-	-	0.0000%	-	-
715-0 Library Investment	-	0.0000%	-	-	0.0000%	-	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	0.0000%	-	-
718-0 Reno Tahoe Airport Auth	-	0.0000%	-	-	0.0000%	-	-
721-0 Public Guard Trust	-	0.0000%	-	-	0.0000%	-	-
722-0 Social Service Trust	-	0.0000%	-	-	0.0000%	-	-
730-0 Fish and Game	-	0.0000%	-	-	0.0000%	-	-
732-0 Range Improvement District	-	0.0000%	-	-	0.0000%	-	-
738-0 Court Trust Fund	-	0.0000%	-	-	0.0000%	-	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	0.0000%	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	0.0000%	-	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	0.0000%	-	-
750-0 OPEB Trust Funds	-	0.0000%	-	-	0.0000%	-	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	0.0000%	-	-
753-0 Deferred Com Division	-	0.0000%	-	-	0.0000%	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	0.0000%	-	-
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	0.0000%	-	-
798000 Treasury Unapportioned	-	0.0000%	-	-	0.0000%	-	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-	-
Other	-	0.0000%	-	43	1.1145%	208,439	208,439
Total Allocations to Operating Depts:	2,237	86.0915%	-	3,244	84.0850%	15,726,149	15,726,149
Total Costs Allocated	2,599	100.0000%	$ -	3,858	100.0000%	$ 18,702,680	$ 18,702,680

Note: Other includes Verdi Justice Courts - 1, Unknown - 2., Nevada Works-7, WC Legal Svcs-15, NLS-17, Unknown Justice Ct - 1.