

**WASHOE COUNTY, NEVADA  
COST ALLOCATION PLAN  
and  
FIXED INDIRECT COST RATE**



**Fiscal Year 2012**

Amended 06/30/2011



County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

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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 06/30/2011 to establish cost allocation or billings for 7/01/11 to 6/30/12 are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments" and the Federal awards 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 and the Federal Government will be notified of any accounting changes that would affect the fixed rate.

I declare that the foregoing is true and correct.

Government Unit

Washoe County, Nevada

Signature:  
Name of Official:  
Title:

  
\_\_\_\_\_  
John E. Sherman  
Director of Finance

Date of Execution:

6-9-11

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 Allocated within Office	Actual salary cost per year end expenditure status reports Actual salary cost per year end expenditure status reports, Manager's office units
101-6 COMMUNITY RELATIONS Community Relations	Actual salary cost per year end expenditure status reports
101-8 MANAGEMENT SERVICES Management Services Strategic Planning	Not Allocated - Time and Effort Distribution not available Actual salary cost per year end expenditure status reports
101-9 INTERNAL AUDIT Internal Audit	Based upon direct work effort per Audit Report
103-1 FINANCE ADMINISTRATION Finance Admin	Actual salary cost per year end expenditure status reports, Finance Department Divisions
103-3 COMPTROLLER Payroll Accounts Payable General Accounting Collections	Actual salary cost per year end expenditure status reports Number of accounts payable transactions processed during FY 2010, per the current accounting system Number of accounts and account activity during FY 2010, per Comptroller Report Number of open receivable accounts by Department, June 30, 2010, per Collections annual report Total dollars collected or otherwise cleared in FY 2010 by Department, per Collections annual report
103-5 BUDGET DIVISION Budget Division	Department/Program FY 2010 budgets, \$1000s, exclusive of capital items, per the published Washoe County Budget
106-1 DISTRICT ATTORNEY Dept Admin	Actual salary cost per year end expenditure status reports, District Attorney Programs and Divisions
106700 DISTRICT ATTORNEY CIVIL Civil Div Admin Agency Legal Child Protective Services	Actual salary cost per year end expenditure status reports, DA Civil Division Programs FY 2010 attorney hours by Department, per DA Administration report Direct allocation to CPS and associated indirect costs
108100 INFORMATION TECHNOLOGY ADMIN Dept Admin	Actual salary cost per year end expenditure status reports, Information Technology Divisions
108301 TELECOMMUNICATIONS Telecommunication Services	FY 2010 number of lines by Department based upon Telecommunications report
108300, 108400, 108900 IT SYSTEM SUPPORT & SERVICES 108300 Communications & Security 108400 Software & Svcs 108900 WINnet	Number of user IDs by Department in FY 2010, per User ID listing Number of user IDs by Department in FY 2010, per User ID listing Number of user IDs by Department in FY 2010, per User ID listing
108500 IT ENTERPRISE INFRASTRUCTURE IT Enterprise Infrastructure Micrographics/Imaging Records Management	Number of user IDs by Department in FY 2010, per User ID listing Number of images made by Department for FY2010 Department Inventory of Records stored, cubic feet at June 30, 2010 Department records disposed, FY 2010, cubic feet
108-8 IT INFRASTRUCTURE File Sever Upgrade Data Network Infrastructure PC Replacement	Costs allocated to 108400 IT System Support and Services Costs allocated to 108400 IT System Support and Services Number of replacement PCs installed at County Departments, FY 2010, per IT annual report
109-0 HUMAN RESOURCES 109-1 Human Resources 109-2 Labor Relation	Number of Full-Time Equivalent (FTEs) per Count Budget Book for 2010 Number of Full-Time Equivalent (FTEs) per Count Budget Book for 2010

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Costs to be Allocated	Allocation Base Used and Source of Data
110-0 PURCHASING Purchasing Services	Costs allocated on average of two percentages: dollar volume of purchases by Department in FY 2010 as a percentage of total County purchases, and number of purchase orders issued in FY 2010 for Departments as a percentage of total County purchase orders.
113-0 TREASURER Banking Services	Number of accounts payable transactions processed during FY 2010, per the current accounting system
160-1 PUBLIC WORKS ADMINISTRATION Public Works Admin Property Management	Actual salary cost per year end expenditure status reports, Public Works Divisions and Units FY 2010 leases by Department
161-1 GENERAL SERVICES ADMINISTRATION Reprographics Inter Office Mail	Distributed based upon actual job costs for FY2010 Based upon number of mail runs per week to each Department
161300 ENERGY Energy Costs	FY 2010 Energy billings by Department, Facility Management Utility History Report
162-1 FACILITY MANAGEMENT Building Maintenance Custodial Services Depreciation Expense Administrative Center Mills Lane Court Complex	FY 2010 work order direct costs by Department or site, per CAMS report FY 2010 custodial costs by Department square footage Direct allocation of FY 2010 depreciation costs per County Comptroller Government Asset Schedule Usable square footage for occupant Departments, FY 2010 Usable square footage for occupant Departments, FY 2010
162000 FACILITIES INFRASTRUCTURE Building Repairs	Allocated to Other - detail support documentation not available
188-0 FUND TRANSFERS Health Benefits Fund Retiree Health Fund	Actual salary cost per year end expenditure status reports - No transfer in FY2010 Actual number of current and retirees per Cost Center - Health Benefits Reports

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SCHEDULE OF ALLOCATED COSTS

	101-1 COUNTY MANAGER	101-6 COMM RELATIONS	101800 MGMT SERVICES	101-9 INTERNAL AUDIT	103-1 FINANCE ADMIN	103-3 COMPTRL/ ACCNTG	103-5 BUDGET DIVISION	106-1 DISTATTNY CRIM	106710 DISTATTNY CIVIL
100-0 County Commission	\$ 55,717	\$ 1,142	\$ 137	\$ -	\$ -	\$ 2,684	\$ 867	\$ -	\$ 25,558
101-3 Grants Division - Co Mgr.	-	-	-	-	-	-	-	-	-
101-5 Emer Mgmt Administration	40,700	834	100	-	-	609	519	-	14,125
102-0 Assessor	12,832	14,586	1,754	-	-	10,477	9,920	-	39,490
103-9 Merit Award Program	-	-	-	-	-	-	-	-	-
104-0 Clerk	2,954	3,357	404	-	-	6,800	2,385	-	3,892
106-2 CARES/SART	168	191	23	-	-	2,591	643	7,216	-
106-3 Family Support Enf	7,782	8,845	1,064	-	-	4,557	6,101	333,475	126,418
106-5 DA Grants	-	-	-	-	-	-	169	-	-
106710 DA CPS Integration	-	-	-	-	-	-	-	-	1,466,398
106-9 Drug Forfeitures	175	199	24	-	-	199	199	7,490	18,352
108700 GIS	2,773	3,152	379	-	-	1,351	-	-	-
108-7 GIS Base Mapping	251	285	34	-	-	122	3,755	-	-
111-0 Recorder	4,462	5,071	610	-	-	7,489	3,672	-	3,123
112-0 Elections	1,601	1,820	219	-	-	7,637	2,240	-	7,086
116-0 Community Development	5,255	5,973	718	-	-	9,769	4,618	-	70,143
120-1 District Courts Admin	3,279	3,727	448	-	-	122,805	3,375	-	3,339
120-2 Courts Gen Jurisdiction	10,339	11,752	1,413	-	-	17,820	9,653	-	-
120-3 Family Court	10,745	12,213	1,469	-	-	11,261	9,136	-	-
120-4 Pre-Trial	3,945	4,484	539	-	-	2,401	3,036	-	-
120-5 Specialty Courts Division	1,773	2,015	242	-	-	1,225	3,081	-	-
123-0 Law Library	963	1,094	132	-	-	1,801	1,225	-	3,650
124-0 Public Defender	16,035	18,225	2,192	-	-	118,594	12,490	-	-
125-1 Incline Justice Court	788	896	108	-	-	1,233	736	-	-
125-3 Reno Justice Court	9,688	11,011	1,324	7,211	-	64,340	7,978	-	16,815
125-4 Sparks Justice Court	4,517	5,134	618	-	-	10,728	3,815	-	-
125-7 Wadsworth Justice Court	530	602	72	12,018	-	9,196	439	-	-
126-0 Incline Constable	508	577	69	-	-	2,701	510	-	-
127-0 Juvenile Services	28,139	31,984	3,847	5,048	-	96,146	24,228	-	26,327
128-0 Alternative Public Defender	4,155	4,723	568	3,577	-	3,142	3,232	-	-
129-0 Conflict Counsel	-	-	-	-	-	5,967	3,206	-	-
130-0 Library	18,251	20,745	2,495	-	-	28,985	14,166	-	6,653
140-1 Parks Administration	1,808	2,056	247	13,095	-	15,645	1,218	-	75,302
140-2 Parks Planning & Develop	744	845	102	-	-	572	785	-	-
140-15 Regional Parks	6,726	7,646	919	-	-	15,682	6,901	-	-
140-3 Recreation	53	61	7	-	-	26	159	-	-
140-9 Parks Infrastructure Preserv	-	-	-	-	-	18	-	-	-
150-0 Sheriff	167,286	190,151	22,874	13,095	-	329,237	156,358	-	88,686
153-0 Coroner	3,476	3,951	475	-	-	9,823	3,154	-	6,653
154-0 Alternative Sentencing	1,638	1,862	224	-	-	3,860	1,559	-	167
157-1 Public Guardian	3,422	3,890	468	-	-	2,392	2,598	-	157,652
159-1 Public Administrator	2,102	2,388	287	-	-	1,695	1,613	-	384
160-2 Public Works Projects	999	1,135	137	-	-	624	810	-	-
163-1 County Engineer	3,705	4,211	506	-	-	2,521	3,403	-	3,940
165-1 Roads	12,288	13,967	1,680	-	-	12,611	19,753	-	-
179100 Social Services Admin	2,161	2,456	295	3,577	-	19,625	1,898	-	12,059
179200 General Assistance	478	542	65	-	-	233	1,490	-	-
179300 Medical Assit Indigent	5,673	6,448	775	-	-	2,764	21,759	-	673
180-0 Intergovernmental	-	-	-	-	-	137	-	-	-
181-0 Community Support	48	55	7	-	-	6,579	-	-	-
182-0 Accrued Benefits	6,577	7,476	899	-	-	3,382	16,210	-	-
184-0 Regional Water Planning	-	-	-	-	-	-	-	-	-
187-0 Fire Suppression	1	1	-	-	-	4,138	405	-	-
189-0 Contingency	-	-	-	-	-	7,483	-	-	-
199-0 Undesignated Revenue	-	-	-	-	-	794	1,090	-	-
202-0 Public Health Administration	35,437	40,280	4,844	5,048	-	80,683	33,465	-	70,960
203-0 Stabilization Fund	-	-	-	-	-	2,806	-	-	-
204-0 Library Expansion	5,522	6,277	755	-	-	11,044	5,093	-	-
205-0 Animal Services	5,826	6,621	796	8,048	-	14,349	8,199	-	-
208-0 Enhanced 911	18	21	2	-	-	3,896	2,153	-	9,512

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SCHEDULE OF ALLOCATED COSTS

	101-1 COUNTY MANAGER	101600 COMM RELATIONS	101800 MGMT SERVICES	101-9 INTERNAL AUDIT	103-1 FINANCE ADMIN	103-3 COMPTRL/ ACCNTRG	103-5 BUDGET DIVISION	106-1 DISTATTNY CRIM	106710 DISTATTNY CIVIL
209-0 Regional Safety Training Center	\$ 899	\$ 1,022	\$ 123	\$ -	\$ -	\$ 5,671	\$ 1,351	\$ -	\$ -
210-0 Regional Communication Center	1,064	1,210	146	-	-	12,929	2,133	-	-
211-0 Truckee River Flood Management	3,157	3,588	432	-	-	11,868	7,818	-	4,323
221-0 Direct Assist/Med Indigent	-	-	-	-	-	7,067	20,761	-	-
225-0 Senior Center	6,786	7,714	928	10,413	-	50,898	7,461	-	8,263
228-0 Child Protective Services	41,797	47,508	5,714	5,048	-	173,645	74,015	-	1,466
266-0 Truckee Remediation District	1,536	1,746	210	-	-	9,234	6,603	-	5,862
270-2 Other Restricted Funds-Baseball	-	-	-	-	-	2,815	7	-	-
270-3 Other Restricted Funds-Coop Ext	-	-	-	-	-	13,163	4,654	-	-
270-6 Other Restricted Funds-May	1,293	1,470	177	-	-	8,815	1,372	-	-
270-7 Other Rest Funds - Admin Assess	274	311	37	-	-	3,966	1,777	-	-
280-0 TMFPD General Fund	1,613	1,833	221	-	-	22,774	-	-	64,664
281-0 SFPD General Fund	15,100	17,163	2,064	-	-	35,968	-	-	36,800
283-0 SFPD Emergency Fund	-	-	-	-	-	-	-	-	-
285-0 SFPD 474 Retiree Insurance	-	-	-	-	-	105	-	-	-
286-0 TMFPD Emergency Fund	-	-	-	-	-	68	-	-	-
287-0 TMFPD Stabilization	-	-	-	-	-	-	-	-	-
288-0 TMFPD Prefund Retiree Health	-	-	-	-	-	55	-	-	-
295-0 Prefunded Ret Health Ben	-	-	-	-	-	2,806	-	-	-
301-0 Debt Service	-	-	-	-	-	9,472	-	-	1,153
340-0 SAD Debt Service	-	-	-	-	-	60,442	-	-	-
386-0 TMFPD Debt Service	-	-	-	-	-	-	-	-	-
402-0 Public Works Construction Fund	-	-	-	-	-	63,922	-	-	-
404-0 Parks Construction Fund	-	-	-	-	-	120,385	-	-	-
450-0 Stormwater Impact Fee Fund	-	-	-	-	-	-	2,811	-	-
480-0 TMFPD Const	-	-	-	-	-	3,093	-	-	-
489-0 Capital Facilities Fund	-	-	-	-	-	5,676	-	-	-
494-0 Infrastructure Fund	-	-	-	-	-	6,118	-	-	-
520 Golf Course	1,411	1,604	193	-	-	20,169	2,600	-	-
560 Building and Safety Fund	2,582	2,934	353	33,075	-	7,568	2,467	-	19,361
566-0 Water Resources	16,943	19,259	2,316	5,048	-	176,605	44,883	-	158,468
568-0 So.Truckee Meadows GID	-	-	-	-	-	18,798	-	-	26,904
618-0 Health Benefits	426	484	58	-	-	13,684	12,228	-	-
619-0 Risk Management	700	796	96	-	33,772	8,778	638	-	2,979
669-0 Equipment Services	4,425	5,030	605	-	-	46,551	10,902	-	-
682-0 TMFPD Worker's Comp	-	-	-	-	-	9	-	-	-
712-0 Nevada Works	1,776	2,020	243	-	-	1,801	-	-	-
713-0 RTC	23,364	26,556	3,194	-	-	24,390	-	-	-
714-0 WC School Dist Debt	-	-	-	-	-	7,542	-	-	-
715-0 Library Investment	8	9	1	-	-	7,304	-	-	-
716-0 TWRQSA Joint Venture	-	-	-	-	-	1,008	-	-	-
721-0 Public Guard Trust	-	-	-	-	-	-	-	-	-
722-0 Social Service Trust	-	-	-	-	-	2,153	-	-	-
730-0 Fish & Game	-	-	-	-	-	68	-	-	-
732-0 Range Improvement District	-	-	-	-	-	18	-	-	-
738-0 Courts Trust Fund	-	-	-	-	-	-	-	-	-
739-0 Sheriff Trust & Agency Fund	-	-	-	-	-	-	-	-	-
740-0 Railroad Grd Sep Pro	-	-	-	-	-	-	-	-	-
742-0 Southwest Point/Arrowhead	-	-	-	-	-	64	-	-	-
750-0 OPEB Trust Funds	-	-	-	-	-	5	-	-	-
752-0 Agency Tax Settlement	-	-	-	-	-	1,684	-	-	-
753-0 Deferred Com Division	-	-	-	-	-	82	-	-	-
754-0 Tahoe Regional Planning	-	-	-	-	-	159	-	-	-
756-0 Tank Farm	-	-	-	-	-	-	-	-	-
760-0 Project Restart	-	-	-	-	-	87	-	-	-
766-0 Western Reg Wtr Comm	981	1,116	134	-	-	961	-	-	-
990055 May Building Trust	-	-	-	-	-	-	-	-	-
990221 Verdi Tv Admin	-	-	-	-	-	-	-	-	-
992010 Senior Services Fund	-	-	-	-	-	-	-	-	-
994000 TRPA Permits	-	-	-	-	-	-	-	-	-



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SCHEDULE OF ALLOCATED COSTS

	101-1 COUNTY MANAGER	101600 RELATIONS	COMM MGMT SERVICES	101800 INTERNAL AUDIT	101-9 INTERNAL AUDIT	103-1 FINANCE ADMIN	103-3 COMPTRL/ ACCNTG	103-5 BUDGET DIVISION	106-1 DISTATTNY CRIM	106710 DISTATTNY CIVIL
994002 AT&T Cell Tower	\$ -	\$ -	\$ -	-	-	\$ -	\$ -	\$ -	\$ -	-
994003 Ubiquitel Cell Tower	-	-	-	-	-	-	-	-	-	-
998000 Financial Assurances	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	34,612	-	-	99,013	-	-	278,954
<b>Total Allocated</b>	<b>\$ 640,448</b>	<b>\$ 620,350</b>	<b>\$ 74,611</b>	<b>\$ 158,913</b>	<b>\$ 33,772</b>	<b>\$ 2,177,516</b>	<b>\$ 627,157</b>	<b>\$ 348,181</b>	<b>\$ 2,866,554</b>	

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	108100		108300-108900		108500		108800		110-1		113-1		160-1	
	INFO TECH	TELE	IT	IT ENT	INFO TECH	HUMAN	PURCHSNG	COUNTY	PUBLIC					
	ADMIN	COMM	SUP & SVCS	INFRA	INFRASTR	RESOURCE	ADMIN	TREASURER	WKS ADMIN.					
100-0 County Commission	\$ -	\$ 683	\$ 11,849	3,255	\$ -	\$ 5,356	\$ 115	\$ 96	\$ -					
101-3 Grants Division - Co Mgr.	-	-	-	-	-	-	-	-	-					
101-5 Emer Mgmt Administration	-	3,781	118,529	32,555	-	2,296	13,933	74	-					
102-0 Assessor	-	4,009	177,793	61,059	-	65,030	3,694	699	-					
103-9 Merit Award Program	-	-	-	-	-	-	642	-	-					
104-0 Clerk	-	1,686	77,181	39,871	-	17,482	1,248	481	-					
106-2 CARES/SART	-	-	-	-	-	-	1,082	745	-					
106-3 Family Support Enf	-	4,373	-	-	-	-	960	227	-					
106-5 DA Grants	-	-	-	-	-	-	-	-	-					
106710 DA CPS Integration	-	-	-	-	-	-	29	-	-					
106-9 Drug Forfeitures	-	46	-	-	-	-	754	34	-					
108700 GIS	308,687	-	-	-	-	-	994	-	-					
108-7 GIS Base Mapping	27,921	-	-	-	-	-	2,517	-	-					
111-0 Recorder	-	1,868	104,836	248,658	-	20,656	4,220	467	-					
112-0 Elections	-	2,733	153,361	26,969	-	6,119	4,417	1,480	-				34,036	
116-0 Community Development	-	1,412	104,306	28,764	-	21,421	2,967	474	-					
120-1 District Courts Admin	-	5,285	-	18,001	-	-	23,939	705	-					
120-2 Courts Gen Jurisdiction	-	6,104	-	-	-	-	-	3,793	-					
120-3 Family Court	-	5,376	-	-	-	-	-	1,788	-					
120-4 Pre-Trial	-	-	-	-	-	-	-	142	-					
120-5 Specialty Courts Division	-	-	-	-	-	-	-	107	-					
123-0 Law Library	-	592	18,961	5,208	-	5,906	838	395	-					
124-0 Public Defender	-	4,009	154,085	104,160	-	45,138	2,804	1,170	-					
125-1 Incline Justice Court	-	-	33,183	9,114	-	1,262	120	72	-				21,580	
125-3 Reno Justice Court	-	3,736	175,420	75,026	-	19,470	3,549	1,164	-					
125-4 Sparks Justice Court	-	1,686	116,155	35,447	-	8,956	1,132	474	-				68,556	
125-7 Wadsworth Justice Court	-	-	9,485	2,605	-	1,053	249	118	-					
126-0 Incline Constable	-	-	-	-	-	3,061	1,210	451	-				5,737	
127-0 Juvenile Services	-	6,287	357,394	96,155	-	116,747	12,088	3,888	-					
128-0 Alternative Public Defender	-	1,230	47,406	13,773	-	11,476	833	332	-					
129-0 Conflict Counsel	-	-	-	-	-	-	15,517	1,771	-					
130-0 Library	-	4,146	515,003	128,052	674,512	121,016	9,482	2,632	-				19,993	
140-1 Parks Administration	-	46	184,904	51,124	-	49,477	-	218	-					
140-2 Parks Planning & Develop	-	-	-	-	-	-	-	62	-					
140-15 Regional Parks	-	-	-	-	-	-	16,537	3,681	-					
140-3 Recreation	-	-	-	-	-	-	-	-	-					
140-9 Parks Infrastructure Preserv	-	-	-	-	-	-	-	5	-					
150-0 Sheriff	-	31,567	2,604,543	659,146	-	601,406	89,441	13,195	-				668	
153-0 Coroner	-	-	59,264	16,671	-	11,094	7,508	1,025	-					
154-0 Alternative Sentencing	-	-	30,819	8,465	-	6,695	1,898	353	-					
157-1 Public Guardian	-	1,002	52,153	15,898	33,726	15,302	210	215	-				4,733	
159-1 Public Administrator	-	729	28,445	10,204	30,915	8,415	583	199	-					
160-2 Public Works Projects	-	228	-	-	-	-	-	41	-				46,861	
163-1 County Engineer	-	1,048	-	-	11,242	16,067	1,473	212	-				173,742	
165-1 Roads	-	957	-	-	-	65,030	28,412	1,966	-				576,321	
179100 Social Services Admin	-	775	763,410	229,452	-	38,443	181	5,234	-					
179200 General Assistance	-	547	-	-	-	-	616	-	-					
179300 Medical Assit Indigent	-	1,412	22,375	-	-	-	4,352	-	-					
180-0 Intergovernmental	-	-	-	-	-	-	2,300	41	-					
181-0 Community Support	-	-	-	-	-	-	9,958	3	-					
182-0 Accrued Benefits	-	-	-	-	-	-	-	53	-					
184-0 Regional Water Planning	-	-	-	-	-	-	-	-	-					
187-0 Fire Suppression	-	-	-	-	-	-	3,080	395	-					
189-0 Contingency	-	-	-	-	-	-	-	-	-					
199-0 Undesignated Revenue	-	-	-	-	-	-	-	236	-					
202-0 Public Health Administration	-	12,938	570,729	166,627	-	143,388	40,103	7,717	-				54,177	
203-0 Stabilization Fund	-	-	-	-	-	-	-	-	-					
204-0 Library Expansion	-	-	-	-	-	20,504	1,137	1,646	-					
205-0 Animal Services	-	2,278	113,782	31,252	-	28,306	8,538	2,028	-				273,218	
208-0 Enhanced 911	-	-	-	-	-	-	5,861	321	-					

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

SCHEDULE OF ALLOCATED COSTS

	108100	108301	108300-108900	108500	108800	109-0	110-1	113-1	160-1	PUBLIC
	INFO TECH	TELE	IT	IT ENT	INFO TECH	HUMAN	PURCHSNG	COUNTY	PUBLIC	
	ADMIN	COMM	SUP & SVCS	INFRA	INFRASTR	RESOURCE	ADMIN	TREASURER	WKS ADMIN	
209-0 Regional Safety Training Center	\$ -	\$ 3,781	\$ 26,072	7,161	\$ -	\$ 3,061	\$ 2,548	\$ 720	\$ -	-
210-0 Regional Communication Center	-	2,505	-	-	-	-	7,932	1,184	-	-
211-0 Truckee River Flood Management	-	1,002	45,042	12,371	-	9,946	10,218	1,677	-	37,953
221-0 Direct Assist/Med Indigent	-	-	-	-	-	-	5,435	1,264	-	-
225-0 Senior Center	-	2,460	166,328	63,212	-	29,662	8,954	4,408	-	668
228-0 Child Protective Services	-	15,079	-	-	-	174,746	20,085	38,269	-	-
266-0 Truckee Remediation District	-	-	-	-	-	-	3,383	575	-	-
270-2 Other Restricted Funds-Baseball	-	-	-	-	-	-	-	3	-	-
270-3 Other Restricted Funds- Coop Ext	-	-	-	-	-	-	-	20	-	-
270-6 Other Restricted Funds- May	-	-	-	-	-	10,266	3,539	764	-	-
270-7 Other Rest Funds-Admin Assess	-	-	-	-	-	-	1,743	305	-	-
280-0 TMFPD General Fund	-	-	-	221	-	-	3,125	141	-	-
281-0 SFPD General Fund	-	-	151,712	41,670	-	-	36,241	3,772	-	-
283-0 SFPD Emergency Fund	-	-	-	-	-	-	-	-	-	-
285-0 SFPD 474 Retiree Insurance	-	-	-	-	-	-	892	31	-	-
286-0 TMFPD Emergency Fund	-	-	-	-	-	-	-	20	-	-
287-0 TMFPD Stabilization	-	-	-	-	-	-	-	-	-	-
288-0 TMFPD PreFund Retiree Health	-	-	-	-	-	-	-	16	-	-
295-0 Prefunded Ret Health Ben	-	-	-	-	-	-	-	-	-	-
301-0 Debt Service	-	-	-	-	-	-	-	35	-	-
340-0 SAD Debt Service	-	-	-	-	-	-	-	172	-	-
386-0 TMFPD Debt Service	-	-	-	-	-	-	-	-	-	-
402-0 Public Works Construction Fund	-	-	-	-	-	-	10,761	372	-	-
404-0 Parks Construction Fund	-	-	-	-	-	-	9,788	751	-	-
450-0 Stormwater Impact Fee Fund	-	-	-	-	-	-	-	1	-	-
480-0 TMFPD Const	-	-	-	-	-	-	7,544	918	-	-
489-0 Capital Facilities Fund	-	-	-	-	-	-	-	19	-	-
494-0 Infrastructure Fund	-	-	-	-	-	-	311	150	-	-
520 Golf Course	-	-	-	-	-	14,107	11,579	1,340	-	-
560 Building and Safety Fund	-	1,458	66,376	24,568	-	9,946	354	207	-	-
566-0 Water Resources	-	5,102	265,503	72,924	-	83,621	18,685	7,313	-	-
568-0 So. Truckee Meadows GID	-	-	-	-	-	-	685	27	-	-
618-0 Health Benefits	-	-	-	-	-	-	44,833	2,334	-	-
619-0 Risk Management	-	319	11,849	6,296	-	-	12,059	782	-	-
669-0 Equipment Services	-	1,230	-	-	-	20,488	24,984	11,509	-	207,550
682-0 TMFPD Worker's Comp	-	-	-	-	-	-	-	3	-	-
712-0 Nevada Works	-	-	-	-	-	-	-	-	-	-
713-0 RTC	-	-	-	-	-	-	-	252	-	-
714-0 WC School Dist Debt	-	-	-	-	-	-	-	18	-	-
715-0 Library Investment	-	-	-	-	-	-	2,850	1,611	-	-
716-0 TWRQSA Joint Venture	-	-	-	-	-	-	34	22	-	-
721-0 Public Guard Trust	-	-	-	-	-	-	-	-	-	-
722-0 Social Service Trust	-	-	-	-	-	-	-	639	-	-
730-0 Fish & Game	-	-	-	-	-	-	-	20	-	-
732-0 Range Improvement District	-	-	-	-	-	-	-	5	-	-
738-0 Courts Trust Fund	-	-	-	-	-	-	-	-	-	-
739-0 Sheriff Trust & Agency Fund	-	-	-	-	-	-	-	-	-	-
740-0 Railroad Grd Sep Pro	-	-	-	-	-	-	-	-	-	-
742-0 Southwest Point/Arrowhead	-	-	-	-	-	-	-	19	-	-
750-0 OPEB Trust Funds	-	-	-	-	-	-	37	1	-	-
752-0 Agency Tax Settlement	-	-	-	-	-	-	-	500	-	-
753-0 Deferred Com Division	-	-	-	-	-	-	194	24	-	-
754-0 Tahoe Regional Planning	-	-	-	-	-	-	-	47	-	-
756-0 Tank Farm	-	-	-	-	-	-	-	-	-	-
760-0 Project Restart	-	-	-	-	-	-	-	26	-	-
766-0 Western Reg Wtr Comm	-	-	-	-	-	-	1,555	143	-	-
990055 May Building Trust	-	-	-	-	-	-	-	-	-	-
990221 Verdi Tv Admin	-	-	-	-	-	-	-	-	-	-
992010 Senior Services Trust	-	-	-	-	-	-	-	-	-	-
994000 TRPA Permits	-	-	-	-	-	-	-	-	-	-

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

SCHEDULE OF ALLOCATED COSTS

	108100 INFO TECH ADMIN	108301 TELE COMM	108300-108900 IT SUP & SVCS	108500 IT ENT INFRA	108800 INFO TECH INFRASTR	109-0 HUMAN RESOURCE	110-1 PURCHSNG ADMIN	113-1 COUNTY TREASURER	160-1 PUBLIC WKS ADMIN
994002 AT&T Cell Tower	-	-	-	-	-	-	-	-	-
994003 Ubiquitel Cell Tower	-	-	-	-	-	-	-	-	-
998000 Financial Assurances	-	-	-	-	-	-	-	-	-
Other	-	774	-	-	-	-	-	9,137	-
Total Allocated	\$ 336,608	\$ 146,279	\$ 7,338,253	\$ 2,345,930	\$ 750,395	\$ 1,832,415	\$ 581,869	\$ 154,191	\$ 1,525,793

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
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SCHEDULE OF ALLOCATED COSTS

	161100 GEN SERV ADMIN	161300 ENERGY COSTS	162-1 Adj FACILITY MANAGMT	162000 FACILITY PRESERVTN	188-0 FUND TRANSFERS
100-0 County Commission	\$ 968	\$ -	\$ -	\$ -	\$ 18,796
101-3 Grants Division - Co Mgr.	-	-	-	-	-
101-5 Emer Mgmt Administration	916	-	48,249	-	15,037
102-0 Assessor	46,844	69,711	122,039	-	511,177
103-9 Merit Award Program	-	-	-	-	-
104-0 Clerk	9,130	3,467	12,560	-	131,557
106-2 CARES/SART	-	-	3,052	-	-
106-3 Family Support Enf	12,521	-	162,372	-	154,098
106-5 DA Grants	-	-	-	-	-
106710 DA CPS Integration	-	-	37,813	-	-
106-9 Drug Forfeitures	-	-	-	-	3,759
108700 GIS	-	-	-	-	-
108-7 GIS Base Mapping	-	-	-	-	-
111-0 Recorder	6,030	27,986	47,597	-	127,798
112-0 Elections	34,118	38,127	42,182	-	41,351
116-0 Community Development	25,776	25,809	41,260	-	109,002
120-1 District Courts Admin	27,668	485,034	320,348	-	751,721
120-2 Courts Gen Jurisdiction	-	-	-	-	-
120-3 Family Court	3,598	-	-	-	-
120-4 Pre-Trial	-	-	-	-	-
120-5 Specialty Courts Division	-	-	-	-	-
123-0 Law Library	1,262	-	1,405	-	22,555
124-0 Public Defender	7,932	115,430	62,941	-	266,859
125-1 Incline Justice Court	725	1,752	285	-	15,037
125-3 Reno Justice Court	15,694	21,457	258,543	-	240,545
125-4 Sparks Justice Court	5,446	10,006	76,435	-	105,243
125-7 Wadsworth Justice Court	47	1,170	7,492	-	11,278
126-0 Incline Constable	-	-	-	-	11,278
127-0 Juvenile Services	15,806	270,272	257,382	-	631,442
128-0 Alternative Public Defender	4,366	13,045	7,124	-	56,373
129-0 Conflict Counsel	-	-	-	-	-
130-0 Library	4,780	305,729	796,822	-	653,997
140-1 Parks Administration	25,533	10,859	7,657	-	342,028
140-2 Parks Planning & Develop	-	-	-	-	-
140-15 Regional Parks	720	698,897	399,532	-	-
140-3 Recreation	-	-	-	-	-
140-9 Parks Infrastructure Preserv	-	-	-	-	-
150-0 Sheriff	71,095	1,337,768	1,799,975	-	3,630,737
153-0 Coroner	2,946	21,405	34,603	-	67,651
154-0 Alternative Sentencing	1,385	-	28,600	-	18,796
157-1 Public Guardian	1,659	9,983	18,881	-	60,133
159-1 Public Administrator	2,865	17,533	23,486	-	45,110
160-2 Public Works Projects	-	-	-	-	-
163-1 County Engineer	-	-	-	-	90,206
165-1 Roads	2,243	385,935	66,277	-	420,971
179100 Social Services Admin	33,551	3,654	(108,121)	-	236,800
179200 General Assistance	-	-	-	-	-
179300 Medical Assit Indigent	-	21,769	32,093	-	116,520
180-0 Intergovernmental	-	-	-	-	-
181-0 Community Support	-	-	-	-	-
182-0 Accrued Benefits	-	-	-	-	-
184-0 Regional Water Planning	-	-	-	-	-
187-0 Fire Suppression	-	-	-	-	-
189-0 Contingency	-	-	-	-	-
199-0 Undesignated Revenue	-	-	-	-	-
202-0 Public Health Administration	67,334	158,646	266,544	-	875,760
203-0 Stabilization Fund	-	-	-	-	-
204-0 Library Expansion	-	-	-	-	78,928
205-0 Animal Services	10,478	-	157,332	-	142,820
208-0 Enhanced 911	-	-	-	-	-

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
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SCHEDULE OF ALLOCATED COSTS

	161100 GEN SERV ADMIN	161300 ENERGY COSTS	162-1 Adj FACILITY MANAGMT	162000 FACILITY PRESERVTN	188-0 FUND TRANSFERS
209-0 Regional Safety Training Center	\$ 2,525	\$ -	\$ 38,156	\$ -	\$ -
210-0 Regional Communication Center	-	-	-	-	-
211-0 Truckee River Flood Management	4,749	-	6,388	-	41,351
221-0 Direct Assis/Med Indigent	-	-	-	-	-
225-0 Senior Center	28,192	62,818	370,703	-	146,579
228-0 Child Protective Services	-	188,538	79,495	-	781,795
266-0 Truckee Remediation District	-	-	-	-	22,555
270-2 Other Restricted Funds-Baseball	-	-	-	-	-
270-3 Other Restricted Funds-Coop Ext	-	-	5,813	-	11,278
270-6 Other Restricted Funds- May	-	-	23,991	-	7,518
270-7 Other Rest Funds-Admin Assess	-	-	-	-	-
280-0 TMFPD General Fund	-	-	-	-	-
281-0 SFPD General Fund	29,316	-	-	-	-
283-0 SFPD Emergency Fund	-	-	-	-	-
285-0 SFPD 474 Retiree Insurance	-	-	-	-	-
286-0 TMFPD Emergency Fund	-	-	-	-	-
287-0 TMFPD Stabilization	-	-	-	-	-
288-0 TMFPD PreFund Retiree Health	-	-	-	-	-
295-0 Prefunded Ret Health Ben	-	-	-	-	-
301-0 Debt Service	-	-	-	-	-
340-0 SAD Debt Service	-	-	-	-	-
386-0 TMFPD Debt Service	-	-	-	-	-
402-0 Public Works Construction Fund	-	-	-	-	-
404-0 Parks Construction Fund	-	-	-	-	-
450-0 Stormwater Impact Fee Fund	-	-	-	-	-
480-0 TMFPD Const	-	-	-	-	-
489-0 Capital Facilities Fund	-	-	-	-	-
494-0 Infrastructure Fund	-	-	-	-	-
520 Golf Course	-	-	32,546	-	15,037
560 Building and Safety Fund	3,249	16,712	29,713	-	124,039
566-0 Water Resources	16,602	-	56,934	-	330,765
568-0 So.Truckee Meadows GID	-	-	-	-	-
618-0 Health Benefits	-	-	-	-	7,518
619-0 Risk Management	3,868	-	6,257	-	41,351
669-0 Equipment Services	9,777	-	22,345	-	101,484
682-0 TMFPD Worker's Comp	-	-	-	-	-
712-0 Nevada Works	-	-	-	-	-
713-0 RTC	720	-	-	-	375,861
714-0 WC School Dist Debt	-	-	-	-	-
715-0 Library Investment	-	-	-	-	-
716-0 TWRQSA Joint Venture	-	-	-	-	-
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	-	-	-	-	-
760-0 Project Restart	-	-	-	-	-
766-0 Western Reg Wtr Comm	-	-	-	-	-
990055 May Building Trust	-	-	-	-	-
990221 Verdi Tv Admin	-	-	-	-	-
992010 Senior Services Fund	-	-	-	-	-
994000 TRPA Permits	-	-	-	-	-

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

SCHEDULE OF ALLOCATED COSTS

	161100 GEN SERV ADMIN	161300 ENERGY COSTS	162-1 Adj FACILITY MANAGMT	162000 FACILITY PRESERVTN	188-0 FUND TRANSFERS
994002 AT&T Cell Tower	-	-	-	-	-
994003 Ubiquitel Cell Tower	-	-	-	-	-
998000 Financial Assurances	-	-	-	-	-
Other	-	16,208	140,224	191,867	150,349
Total Allocated	\$ 542,434	\$ 4,339,720	\$ 5,845,325	\$ 191,867	\$ 12,162,843

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

SCHEDULE OF ALLOCATED COSTS

	SUBTOTAL PAGE 5	SUBTOTAL PAGE 8	SUBTOTAL PAGE 11	TOTAL FY10 ACTUAL ALLOCATED	PRIOR FY10 ALLOC AMT	ROLL- FORWARD ADJUST	CAPITAL ADJUSTED*	FINAL ALLOCATED AMOUNT
100-0 County Commission	\$ 86,125	\$ 21,354	\$ 19,764	\$ 127,243	(199,210)	\$ (71,967)	\$ 33,979	\$ 89,255
101-3 Grants Division - Co Mgr.	-	-	-	-	(4,006)	(4,006)	-	(4,006)
101-5 Emer Mgmt Administration	56,887	171,168	64,202	292,257	(292,150)	107	38,746	331,110
102-0 Assessor	89,059	312,284	749,771	1,151,114	(1,092,486)	58,628	-	1,209,741
103-9 Merit Award Program	-	642	-	642	-	642	-	1,284
104-0 Clerk	19,792	137,949	156,714	314,455	(387,318)	(72,864)	3,786	245,377
106-2 CARES/SART	10,832	1,827	3,052	15,711	(10,668)	5,043	-	20,754
106-3 Family Support Enf	488,242	5,560	328,991	822,793	(593,384)	229,409	-	1,052,202
106-5 DA Grants	169	-	-	169	(2,576)	(2,407)	-	(2,238)
106710 DA CPS Integration	1,466,398	29	37,813	1,504,240	(1,226,388)	277,851	-	1,782,091
106-9 Drug Forfeitures	26,638	834	3,759	31,231	(14,433)	16,798	-	48,029
108700 GIS	7,655	309,681	-	317,336	(553,310)	(235,974)	-	81,362
108-7 GIS Base Mapping	4,447	30,438	-	34,885	-	34,885	-	69,770
111-0 Recorder	24,427	380,705	209,411	614,543	(658,897)	(44,354)	14,847	585,036
112-0 Elections	20,603	229,115	155,778	405,496	(1,079,321)	(673,825)	718,547	450,217
116-0 Community Development	96,476	159,344	201,847	457,667	(517,508)	(59,841)	13,333	411,159
120-1 District Courts Admin	136,973	47,930	1,584,771	1,769,674	(2,697,303)	(927,629)	-	842,045
120-2 Courts Gen Jurisdiction	50,977	9,897	-	60,874	(200,712)	(139,838)	-	(78,964)
120-3 Family Court	44,824	7,164	3,598	55,586	(252,496)	(196,910)	77,271	(64,053)
120-4 Pre-Trial	14,405	142	-	14,547	(66,626)	(52,079)	-	(37,532)
120-5 Specialty Courts Division	8,336	107	-	8,443	(34,323)	(25,880)	-	(17,437)
123-0 Law Library	8,865	31,900	25,222	65,987	(156,068)	(90,081)	64,597	40,503
124-0 Public Defender	167,536	311,366	453,162	932,064	(880,055)	52,009	35,360	1,019,433
125-1 Incline Justice Court	3,761	65,331	17,799	86,891	(137,782)	(50,891)	-	36,000
125-3 Reno Justice Court	118,367	278,365	536,239	932,971	(1,009,278)	(76,307)	9,472	866,136
125-4 Sparks Justice Court	24,812	232,406	197,130	454,348	(381,280)	73,067	21,627	549,042
125-7 Wadsworth Justice Court	22,857	13,510	19,987	56,354	(26,794)	29,580	169	86,083
126-0 Incline Constable	4,365	10,459	11,278	26,102	(41,269)	(15,167)	-	10,935
127-0 Juvenile Services	215,719	592,569	1,174,902	1,983,180	(2,539,423)	(556,243)	659,915	2,086,852
128-0 Alternative Public Defender	19,397	75,050	80,908	175,355	(173,539)	1,816	14,198	191,369
129-0 Conflict Counsel	9,173	17,288	-	26,461	(3,311)	23,150	-	49,611
130-0 Library	91,295	1,474,836	1,761,328	3,327,459	(4,323,296)	(995,837)	687,141	3,018,763
140-2 Parks Administration	109,371	285,769	386,077	781,217	-	781,217	-	1,562,433
140-2 Parks Planning & Develop	3,048	62	-	3,110	(229,574)	(226,464)	-	(223,354)
140-15 Regional Parks	37,874	20,218	1,099,149	1,157,241	(7,146,738)	(5,989,497)	2,344,374	(2,487,882)
140-3 Recreation	306	-	-	306	(208,394)	(208,088)	-	(207,782)
140-9 Parks Infrastructure Preserv	18	5	-	23	(11,425)	(11,402)	-	(11,379)
150-0 Sheriff	967,687	3,999,966	6,839,575	11,807,228	(13,911,403)	(2,104,175)	3,798,435	13,501,489
153-0 Coroner	27,532	95,562	126,605	249,699	(372,842)	(123,143)	31,414	157,970
154-0 Alternative Sentencing	9,310	48,230	48,781	106,321	(63,973)	42,348	-	148,669
157-1 Public Guardian	170,422	123,239	90,656	384,317	(304,301)	80,016	628	464,960
159-1 Public Administrator	8,469	79,490	88,994	176,953	(238,733)	(61,780)	68,134	183,307
160-2 Public Works Projects	3,705	47,130	-	50,835	(365,357)	(314,522)	280,284	16,597
163100 County Engineer	18,286	203,784	90,206	312,276	(440,036)	(127,760)	-	184,516
165100 Roads	60,299	672,686	875,426	1,608,411	(1,160,916)	447,495	-	2,055,906
179100 Social Services Admin	42,071	1,037,495	165,884	1,245,450	(1,841,507)	(596,057)	293,302	942,695
179200 General Assistance	2,808	1,163	-	3,971	(22,265)	(18,294)	-	(14,323)
179300 Medical Assit Indigent	38,092	28,139	170,382	236,613	(140,954)	95,659	-	332,272
180-0 Intergovernmental	137	2,341	-	2,478	(7,796)	(5,318)	-	(2,840)
181-0 Community Support	6,689	9,961	-	16,650	(33,517)	(16,867)	-	(217)
182-0 Accrued Benefits	34,544	53	-	34,597	(133,579)	(98,982)	-	(64,385)
184-0 Regional Water Planning	-	-	-	-	-	-	-	-
187-0 Fire Suppression	4,545	3,475	-	8,020	(15,082)	(7,062)	-	958
189-0 Contingency	7,483	-	-	7,483	-	7,483	-	14,966
199-0 Undesignated Revenue	1,884	236	-	2,120	(21,333)	(19,213)	-	(17,093)
202-0 Public Health Administration	270,717	995,679	1,368,284	2,634,680	(2,917,162)	(282,483)	243,135	2,595,332
203-0 Stabilization Fund	2,806	-	-	2,806	(8,034)	(5,228)	-	(2,422)
204-0 Library Expansion	28,691	23,287	78,928	130,906	(86,274)	44,632	-	175,538
205-0 Animal Services	43,839	459,402	310,630	813,871	(1,134,738)	(320,867)	467,280	960,284
208-0 Enhanced 911	15,602	6,182	-	21,784	(278,691)	(256,907)	239,882	4,759



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SCHEDULE OF ALLOCATED COSTS

	SUBTOTAL PAGE 6	SUBTOTAL PAGE 9	SUBTOTAL PAGE 12	TOTAL FY10 ACTUAL ALLOCATED	PRIOR FY10 ALLOC AMT	ROLL- FORWARD ADJUST	CAPITAL ADJUSTED*	FINAL ALLOCATED AMOUNT
209-0 Regional Safety Training Center	\$ 9,066	\$ 43,343	\$ 40,681	\$ 93,090	\$ (373,831)	\$ (280,741)	\$ 26,525	\$ (161,126)
210-0 Regional Communication Center	17,482	11,621	-	29,103	(51,745)	(22,642)	-	6,461
211-0 Truckee River Flood Management	31,186	118,209	52,488	201,883	(541,856)	(339,973)	-	(138,090)
221-0 Direct Assist/Med Indigent	27,828	6,699	-	34,527	(37,430)	(2,903)	-	31,624
225-0 Senior Center	92,463	275,692	608,292	976,447	(852,092)	124,355	115,004	1,215,806
228-0 Child Protective Services	349,193	248,179	1,049,828	1,647,200	(1,405,829)	241,371	168,728	2,057,299
266-0 Truckee Remediation District	25,191	3,958	22,555	51,704	-	51,704	-	103,408
270-2 Other Restricted Funds-Baseball	2,822	3	-	2,825	(5,068)	(2,243)	-	582
270-3 Other Restricted Funds-Coop Ext	17,817	20	17,091	34,928	(64,225)	(29,297)	8,315	13,946
270-6 Other Restricted Funds-May	13,127	14,569	31,509	59,205	(290,856)	(231,651)	149,831	(22,615)
270-7 Other Rest Funds-Admin Assess	6,365	2,048	-	8,413	(19,323)	(10,910)	-	(2,497)
280-0 TMFPD General Fund	91,105	3,487	-	94,592	(921,159)	(826,568)	867,916	135,940
281-0 SFPD General Fund	107,095	233,395	29,316	369,806	(868,826)	(499,020)	395,333	266,119
283-0 SFPD Emergency Fund	-	-	-	-	-	-	-	-
285-0 SFPD 474 Retiree Insurance	105	923	-	1,028	-	1,028	-	2,056
286-0 TMFPD Emergency Fund	68	20	-	88	-	88	-	176
287-0 TMFPD Stabilization	-	-	-	-	-	-	-	-
288-0 TMFPD PreFund Retiree Health	55	16	-	71	(70)	1	-	72
295-0 Prefunded Ret Health Ben	2,806	-	-	2,806	(97,790)	(94,984)	-	(92,178)
301-0 Debt Service	10,625	35	-	10,660	(16,943)	(6,283)	-	4,377
340-0 SAD Debt Service	60,442	172	-	60,614	(88,374)	(27,760)	-	32,854
386-0 TMFPD Debt Service	-	-	-	-	-	-	-	-
402-0 Public Works Construction Fund	63,922	11,133	-	75,055	(162,543)	(87,488)	-	(12,433)
404-0 Parks Construction Fund	120,385	10,539	-	130,924	(178,026)	(47,102)	-	83,822
450-0 Stormwater Impact Fee Fund	2,811	1	-	2,812	(2,721)	91	-	2,903
480-0 TMFPD Const	3,093	8,462	-	11,555	(40,734)	(29,179)	-	(17,624)
489-0 Capital Facilities Fund	5,676	19	-	5,695	(10,827)	(5,132)	-	563
494-0 Infrastructure Fund	6,118	461	-	6,579	(13,695)	(7,116)	-	(537)
520 Golf Course	25,977	27,026	47,583	100,586	(325,155)	(224,569)	-	(123,983)
560 Building and Safety Fund	68,340	102,909	173,713	344,962	(426,745)	(81,783)	26,354	289,532
566-0 Water Resources	423,522	453,148	404,301	1,280,971	(1,500,872)	(219,901)	-	1,061,070
568-0 So.Truckee Meadows GID	45,702	712	-	46,414	(49,030)	(2,616)	-	43,798
618-0 Health Benefits	26,880	47,167	7,518	81,565	(83,359)	(1,794)	-	79,771
619-0 Risk Management	47,759	31,305	51,476	130,540	(154,583)	(24,043)	-	106,497
669-0 Equipment Services	67,513	265,761	133,606	466,880	(518,838)	(51,958)	-	414,922
682-0 TMFPD Worker's Comp	9	3	-	12	(24)	(12)	-	-
712-0 Nevada Works	5,840	-	-	5,840	(22,180)	(16,340)	-	(10,500)
713-0 RTC	77,504	252	376,581	454,337	(532,372)	(78,035)	-	376,302
714-0 WC School Dist Debt	7,542	18	-	7,560	(11,008)	(3,448)	-	4,112
715-0 Library Investment	7,322	4,461	-	11,783	(10,750)	1,033	-	12,816
716-0 TWRQSA Joint Venture	1,008	56	-	1,064	(5,097)	(4,033)	-	(2,969)
721-0 Public Guard Trust	-	-	-	-	-	-	-	-
722-0 Social Service Trust	2,153	639	-	2,792	(1,290)	1,502	-	4,294
730-0 Fish & Game	68	20	-	88	(70)	18	-	106
732-0 Range Improvement District	18	5	-	23	(24)	(1)	-	22
738-0 Court Trust Fund	-	-	-	-	-	-	-	-
739-0 Sheriff Trust & Agency Fund	-	-	-	-	-	-	-	-
740-0 Railroad Crd Sep Pro	-	-	-	-	-	-	-	-
742-0 Southwest Point/Arrowhead	64	19	-	83	(305)	(222)	-	(139)
750-0 OPEB Trust Fund	5	38	-	43	-	43	-	86
752-0 Agency Tax Settlement	1,684	500	-	2,184	(2,229)	(45)	-	2,139
753-0 Deferred Com Division	82	218	-	300	(218)	82	-	382
754-0 Tahoe Regional Planning	159	47	-	206	(234)	(28)	-	178
756-0 Tank Farm	-	-	-	-	-	-	-	-
760-0 Project Restart	87	26	-	113	(2,268)	(2,155)	-	(2,042)
766-0 Western Reg Wtr Comm	3,192	1,698	-	4,890	(8,177)	(3,287)	-	1,603
990055 May Building Trust	-	-	-	-	-	-	-	-
990221 Verdi Tv Admin	-	-	-	-	(362)	(362)	-	(362)
992010 Senior Services Fund	-	-	-	-	-	-	-	-
994000 TRPA Permits	-	-	-	-	-	-	-	-

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SCHEDULE OF ALLOCATED COSTS

	SUBTOTAL PAGE 7	SUBTOTAL PAGE 10	SUBTOTAL PAGE 13	TOTAL FY10 ACTUAL ALLOCATED	PRIOR FY10 ALLOC AMT	ROLL- FORWARD ADJUST	CAPITAL ADJUSTED*	FINAL ALLOCATED AMOUNT
994002 AT&T Cell Tower	-	-	-	-	-	-	-	-
994003 Ubiquitel Cell Tower	-	-	-	-	-	-	-	-
998000 Financial Assurances	-	-	-	-	(12,247)	(12,247)	-	(12,247)
Other	412,579	9,911	498,648	921,138	(1,440,676)	(519,538)	242,248	643,848
Total Allocated - All Pages	\$ 7,547,502	\$ 15,011,733	\$ 23,082,189	\$ 45,641,423	\$ (61,801,910)	\$ (16,160,487)	\$ 12,160,110	\$ 41,641,046

**Note: The Capital Adjusted column offsets the Roll-Forward adjustment for depreciation that was in the FY08 totals used in the "Prior FY10 Allocation Amount". Without this adjustment the Roll-Forward Adjustment would be overstated. This amount will not be utilized for future periods after the FY12 period.**

County of Washoe, Nevada  
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**WASHOE COUNTY FISCAL YEAR 2012**  
**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 FY2010 actual expenditures. Carry forward calculations determine the under-recovery or over-recovery from the estimated FY 2010 recovery , based upon FY2008 actuals, to the actual FY2010 amount.

	Total Expenditures	Exclusions/ Unallowable	Indirect Costs	Direct Costs	
				Direct Salaries	Other Expenditures
<i>County Salary Expenditures per CAFR for all Operating Departments:</i>					
Direct Salaries only	165,147,450	-	-	\$ 165,147,450	-
<b>Total County Costs per CAFR</b>	<b>\$ 165,147,450</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 165,147,450</b>	<b>\$ -</b>
<i>Services Furnished But Not Billed by Other Government Agencies, per A-87</i>					
101-1 County Manager			640,448		
101-6 Com Relations			620,350		
101-8 Management Services			74,611		
101-9 Internal Audit			158,913		
103-1 Finance Admin			33,772		
103-3 Comptroller			2,177,516		
103-5 Budget Div			627,157		
106-1 DA Criminal			348,181		
106700 DA Civil			2,866,554		
108100 IT Admin			336,608		
108301 Telecomm			146,279		
108300-900 IT Software & Services			7,338,253		
108500 IT Enterprise Infrastructure			2,345,930		
108800 IT Infrastr Pres			750,395		
109-1 Human Resources			1,832,415		
110-0 Purchasing			581,869		
113-0 Treasurer			154,191		
160-1 Public Works Ad			1,525,793		
162600 Gen Svcs Adm			542,434		
Fund 162-1 Facility Mgmt			5,845,325		
161300 Energy			4,339,720		
162000 Facilities Pres			191,867		
188-0 Fund Transfers			12,162,843		
<b>FY 2010 Actual Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,641,423</b>	<b>\$ 165,147,450</b>	<b>\$ -</b>

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

Total Indirect Costs: Actuals		
FY10 CAP Distribution		<u>\$ 45,641,423</u>
Subtotal		<u>\$ 45,641,423</u>

Carry Forward from FY08 for FY10	(Over)/Under	
		<u>\$ (8,160,272)</u>
Subtotal		<u>\$ 37,481,151</u>

Total Indirect Costs: Estimated		
FY10 Fixed Rate and estimated allowable	23.25%	\$(38,396,782)
Actual FY10 Indirect Costs		\$ 45,641,423
(Over)/Under Recovery Amount		<u>\$ 7,244,641</u>
Total County Indirect Costs		<u>\$ 44,725,791</u>

Total Indirect Costs (FY2010 Actuals + Over/(under) recovery)	\$ 44,725,791	=	<u>27.08%</u>	<b>Washoe County Indirect Cost Rate for FY2012</b>
Total Direct Salaries	\$ 165,147,450			<b>Amended 6-30-11</b>

Carry Over Calculation:	
Estimated Recovery	\$ (38,396,782)
Actual Recovery	<u>\$ 37,481,151</u>
Carryover for Actuals FY12	<u><u>(915,632)</u></u>

County of Washoe, Nevada  
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101-1 COUNTY MANAGER

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The County Manager's office provides administrative oversight over all County operations, including overall responsibility for budget development, 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: Community Relations, Management Services, County Commission Support, Emergency Management, and Internal Audit. The plan includes a reallocation of such costs to these units, based on their salaries, as "Allocated within Office."

County of Washoe, Nevada  
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101-1 COUNTY MANAGER

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services		Allocated within Office			
			County Admin	Chief Executive	County Comm	
Department Expenditures						
Salaries	\$ 635,098	\$ -	\$ 314,667	\$ 190,829	\$ 129,602	\$ -
Salary %	100.0000%	0.0000%	49.5464%	30.0471%	20.4066%	0.0000%
Benefits	188,903	-	93,595	56,760	38,549	-
	<u>824,001</u>	<u>-</u>	<u>408,262</u>	<u>247,589</u>	<u>168,151</u>	<u>-</u>
Services & Supplies	16,031	-	7,943	4,817	3,271	-
Consulting Services						
Other Prof Services	132,833	-	132,833	-	-	-
Departmental Expenditures Total	<u>972,865</u>	<u>-</u>	<u>549,038</u>	<u>252,406</u>	<u>171,422</u>	<u>-</u>
A-87 Adjustments:						
Unallowable Prof Svcs	(6,667)	-	(6,667)	-	-	-
Unallowable Expert Witness Fees	-	-	-	-	-	-
Unallowable - Pay to Other Agency	-	-	-	-	-	-
Add Depreciation, Equipment	-	-	-	-	-	-
A-87 Allowable Costs	<u>966,198</u>	<u>-</u>	<u>542,371</u>	<u>252,406</u>	<u>171,422</u>	<u>-</u>
Allocated Costs:						
101-1 County Manager	2,099	-	1,040	631	428	-
101-6 Com Relations	2,386	-	1,182	717	487	-
101-8 Mgmt Svcs	287	-	142	86	59	-
101-9 Internal Audit	-	-	-	-	-	-
103-1 Finance Admin	-	-	-	-	-	-
103-3 Comptroller	18,115	-	8,975	5,443	3,697	-
103-5 Budget Div	1,690	-	837	508	345	-
106-1 DA Criminal	-	-	-	-	-	-
106700 DA Civil	56,545	-	10,139	6,150	4,176	36,079
108100 IT Admin	-	-	-	-	-	-
108301 Telecomm	1,048	-	519	315	214	-
108300-900 IT Software & Services	113,782	-	20,404	12,374	8,404	72,599
108500 IT Enterprise Infra	32,691	-	5,862	3,555	2,415	20,858
108800 IT Infrastr Pres	-	-	-	-	-	-
109-0 Human Resources	19,738	-	3,540	2,147	1,458	12,594
110-0 Purchasing	948	-	170	103	675	-
113-0 Treasurer	76	-	14	8	54	-
160-1 Public Works Ad	-	-	-	-	-	-
161100 Gen Svcs Adm	1,437	-	258	156	1,023	-
Fund 162-1 Facility Mgmt	78,768	-	14,125	8,566	5,818	50,258
161300 Energy	39,814	-	7,139	4,330	2,941	25,404
162000 Facilities Pres	-	-	-	-	-	-
188-0 Fund Transfers	60,133	-	10,784	6,540	4,441	38,368
Total A-87 Costs	<u>1,395,755</u>	<u>-</u>	<u>627,501</u>	<u>304,035</u>	<u>208,057</u>	<u>256,160</u>
Distribute General Administration	-	-	-	-	-	-
Total Costs by Function	1,395,755	-	627,501	304,035	208,057	256,160
Unallowable Costs	(512,092)	-	-	(304,035)	(208,057)	-
Total Allocated Costs	<u>\$ 883,662</u>	<u>\$ 627,501</u>			<u>\$ 256,160</u>	

Reconciliation to SAP 101-0

Central Service Cost Centers:	Total
Co Manager	\$ 972,865
Community Rel	657,776
Mgmt Svc	676,790
Internal Audit	179,233
Subtotal	<u>\$ 2,486,664</u>
Non Central Service Cost Centers:	
Grants Division	-
Emergency Mgmt	2,186,347
Total	<u>\$ 4,673,011</u>

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101-1 COUNTY MANAGER

ALLOCATION OF COSTS:

	County Administration			Support Costs Allocated within Office			Total Allocated
	Salary \$	%	Allocated Costs	Salary \$	%	Allocated Costs	
Allocated Departments:							
101-1 County Manager	\$ 635,098	0.3345%	\$ 2,099	\$ -	-	\$ -	\$ 2,099
101-6 Com Relations	363,124	0.1912%	1,200	363,124	25.51%	65,338	66,538
101-8 Mgmt Svcs	407,786	0.2148%	1,348	407,786	28.64%	73,374	74,722
101-9 Internal Audit	126,552	0.0666%	418	126,552	8.89%	22,771	23,189
103-1 Finance Admin	156,685	0.0825%	518	-	-	-	518
103-3 Comptroller	1,303,885	0.6867%	4,309	-	-	-	4,309
103-5 Budget Div	435,524	0.2294%	1,439	-	-	-	1,439
106-1 DA Criminal	8,032,116	4.2301%	26,544	-	-	-	26,544
106700 DA Civil	2,318,212	1.2209%	7,661	-	-	-	7,661
108100 IT Admin	277,637	0.1462%	917	-	-	-	917
108301 Telecomm	174,808	0.0921%	578	-	-	-	578
108300-900 IT Software & Services	3,440,368	1.8119%	11,370	-	-	-	11,370
108500 IT Enterprise Infra	1,448,125	0.7627%	4,786	-	-	-	4,786
108800 IT Infrastructure Pres	-	0.0000%	-	-	-	-	-
109-0 Human Resources	1,109,643	0.5844%	3,667	-	-	-	3,667
110-0 Purchasing	363,312	0.1913%	1,200	-	-	-	1,200
113-0 Treasurer	1,188,767	0.6261%	3,929	-	-	-	3,929
160-1 Public Works Admin	560,883	0.2954%	1,854	-	-	-	1,854
161100 General Svcs Admin	322,713	0.1700%	1,067	-	-	-	1,067
Fund 162-1 Facility Mgmt (Adj)	2,065,685	1.0879%	6,827	-	-	-	6,827
161300 Energy	-	0.0000%	-	-	-	-	-
162000 Facilities Preservation	-	0.0000%	-	-	-	-	-
188-0 Fund Transfers	-	0.0000%	-	-	-	-	-
Subtotal, Allocated Departments	24,730,923	13.0247%	81,731	897,462	63.0391%	161,483	243,214
Operating Departments							
100-0 County Commission	\$ 304,075	0.1601%	\$ 1,005	\$ 304,075	21.36%	\$ 54,712	\$ 55,717
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	-	-	-
101-5 Emer Mgmt Administration	222,123	0.1170%	734	222,123	15.60%	39,966	40,700
102-0 Assessor	3,883,034	2.0450%	12,832	-	-	-	12,832
103-9 Merit Award Program	-	0.0000%	-	-	-	-	-
104-0 Clerk	893,758	0.4707%	2,954	-	-	-	2,954
106-2 CARES/SART	50,948	0.0268%	168	-	-	-	168
106-3 Family Support Enf	2,354,683	1.2401%	7,782	-	-	-	7,782
106-5 DA Grants	-	0.0000%	-	-	-	-	-
106710 DA CPS Integration	-	0.0000%	-	-	-	-	-
106-9 Drug Forfeitures	52,882	0.0279%	175	-	-	-	175
108700 GIS	838,978	0.4419%	2,773	-	-	-	2,773
108-7 GIS Base Mapping	75,889	0.0400%	251	-	-	-	251
111-0 Recorder	1,349,975	0.7110%	4,462	-	-	-	4,462
112-0 Elections	484,640	0.2552%	1,601	-	-	-	1,601
116-0 Community Development	1,590,298	0.8375%	5,255	-	-	-	5,255
120-1 District Courts Admin	992,110	0.5225%	3,279	-	-	-	3,279
120-2 Courts Gen Jurisdiction	3,128,488	1.6476%	10,339	-	-	-	10,339
120-3 Family Court	3,251,259	1.7123%	10,745	-	-	-	10,745
120-4 Pre-Trial	1,193,794	0.6287%	3,945	-	-	-	3,945
120-5 Specialty Courts Division	536,408	0.2825%	1,773	-	-	-	1,773
123-0 Law Library	291,293	0.1534%	963	-	-	-	963
124-0 Public Defender	4,851,872	2.5553%	16,035	-	-	-	16,035
125-1 Incline Justice Court	238,580	0.1256%	788	-	-	-	788
125-3 Reno Justice Court	2,831,468	1.5439%	9,688	-	-	-	9,688
125-4 Sparks Justice Court	1,366,787	0.7198%	4,517	-	-	-	4,517
125-7 Wadsworth Justice Court	160,308	0.0844%	530	-	-	-	530
126-0 Incline Constable	153,691	0.0809%	508	-	-	-	508
127-0 Juvenile Services	8,514,712	4.4843%	28,139	-	-	-	28,139
128-0 Alternate Public Defender	1,257,334	0.6622%	4,155	-	-	-	4,155
129-0 Conflict Counsel	-	0.0000%	-	-	-	-	-
130-0 Library	5,522,590	2.9085%	18,251	-	-	-	18,251

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

101-1 COUNTY MANAGER

ALLOCATION OF COSTS:

	County Administration			Support Costs Allocated within Office			Total Allocated
	Salary \$	%	Allocated Costs	Salary \$	%	Allocated Costs	
140-1 Parks Administration	\$ 547,317	0.2882%	\$ 1,808	\$ -	-	\$ -	\$ 1,808
140-2 Parks Planning & Develop	224,978	0.1185%	744	-	-	-	744
140-15 Regional Parks	2,035,339	1.0719%	6,726	-	-	-	6,726
140-3 Recreation	16,180	0.0085%	53	-	-	-	53
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	-	-	-
150-0 Sheriff	50,621,378	26.6596%	167,286	-	-	-	167,286
153-0 Coroner	1,051,724	0.5539%	3,476	-	-	-	3,476
154-0 Alternate Sentencing	495,671	0.2610%	1,638	-	-	-	1,638
157100 Public Guardian	1,035,650	0.5454%	3,422	-	-	-	3,422
159100 Public Administrator	635,811	0.3349%	2,102	-	-	-	2,102
160200 Public Works Projects	302,340	0.1592%	999	-	-	-	999
163100 County Engineer	1,120,966	0.5904%	3,705	-	-	-	3,705
165100 Roads	3,718,326	1.9583%	12,288	-	-	-	12,288
179100 Social Services Admin	653,886	0.3444%	2,161	-	-	-	2,161
179200 General Assistance	144,470	0.0761%	478	-	-	-	478
179300 Medical Assit Indigent	1,716,419	0.9040%	5,673	-	-	-	5,673
180-0 Intergovernmental	-	0.0000%	-	-	-	-	-
181-00 Community Support	14,533	0.0077%	48	-	-	-	48
182-0 Accrued Benefits	1,990,101	1.0481%	6,577	-	-	-	6,577
184-0 Regional Water Planning	-	0.0000%	-	-	-	-	-
187-0 Fire Suppression	139	0.0001%	1	-	-	-	1
189-0 Contingency	-	0.0000%	-	-	-	-	-
199-0 Undesignated Revenue	-	0.0000%	-	-	-	-	-
202-0 Public Health Administration	10,723,178	5.6474%	35,437	-	-	-	35,437
203-0 Stabilization Fund	-	0.0000%	-	-	-	-	-
204-0 Library Expansion	1,670,897	0.8800%	5,522	-	-	-	5,522
205-0 Animal Services	1,762,771	0.9284%	5,826	-	-	-	5,826
208-0 Enhanced 911	5,456	0.0029%	18	-	-	-	18
209-0 Regional Safety Training Center	271,997	0.1432%	899	-	-	-	899
210-0 Regional Communication Center	322,103	0.1696%	1,064	-	-	-	1,064
211-0 Truckee River Flood Mgmt	955,184	0.5031%	3,157	-	-	-	3,157
221-0 Direct Assit/Med Indigent	-	0.0000%	-	-	-	-	-
225-0 Senior Center	2,053,535	1.0815%	6,786	-	-	-	6,786
228-0 Child Protective Services	12,647,341	6.6608%	41,797	-	-	-	41,797
266-0 Truckee Remediation Dist	464,729	0.2448%	1,536	-	-	-	1,536
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	391,301	0.2061%	1,293	-	-	-	1,293
270-7 Other Restricted Funds-Admin Assess	82,736	0.0436%	274	-	-	-	274
280-0 TMFPD General Fund	488,035	0.2570%	1,613	-	-	-	1,613
281-0 SFPD General Fund	4,569,083	2.4063%	15,100	-	-	-	15,100
283-0 SFPD Emergency Fund	-	0.0000%	-	-	-	-	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-	-	-	-	-
286-0 TMFPD Emergency Fund	-	0.0000%	-	-	-	-	-
287-0 TMFPD Stabilization	-	0.0000%	-	-	-	-	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-	-	-	-	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-	-	-	-	-
301-0 Debt Service	-	0.0000%	-	-	-	-	-
340-0 SAD Debt Service	-	0.0000%	-	-	-	-	-
386-0 TMFPD Debt Service	-	0.0000%	-	-	-	-	-
402-0 Public Works Construction Fund	-	0.0000%	-	-	-	-	-
404-0 Parks Construction Fund	-	0.0000%	-	-	-	-	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-	-	-	-
480-0 TMFPD Const	-	0.0000%	-	-	-	-	-
489-0 Capital Facilities Fund	-	0.0000%	-	-	-	-	-
494-0 Infrastructure Fund	-	0.0000%	-	-	-	-	-
520 Golf Course	427,060	0.2249%	1,411	-	-	-	1,411
560 Building and Safety Fund	781,261	0.4115%	2,582	-	-	-	2,582



County of Washoe, Nevada  
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 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

101-1 COUNTY MANAGER

ALLOCATION OF COSTS:

	County Administration			Support Costs Allocated within Office			Total Allocated
	Salary \$	%	Allocated Costs	Salary \$	%	Allocated Costs	
566-0 Water Resources	\$ 5,126,891.00	2.7001%	\$ 16,943.00	\$ -	-	\$ -	\$ 16,943.00
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	-	-	-
618-0 Health Benefits	128,882	0.0679%	426	-	-	-	426
619-0 Risk Management	211,951	0.1116%	700	-	-	-	700
669-0 Equipment Services	1,339,087	0.7052%	4,425	-	-	-	4,425
682-0 TTMFPD Worker's Comp	-	0.0000%	-	-	-	-	-
712-0 Nevada Works	537,568	0.2831%	1,776	-	-	-	1,776
713-0 RTC	7,069,765	3.7233%	23,364	-	-	-	23,364
714-0 WC School Dist Debt	-	0.0000%	-	-	-	-	-
715-0 Library Investment	2,376	0.0013%	8	-	-	-	8
716-0 TWRQSA Joint Venture	-	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%	-	-	-	-	-
760-0 Project Restart	-	0.0000%	-	-	-	-	-
766-0 Western Reg Wlr Comm	297,058	0.1564%	981	-	-	-	981
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%	-	-	-	-	-
<b>Total Allocations to Operating Depts:</b>	<b>165,147,450</b>	<b>86.9753%</b>	<b>545,770</b>	<b>526,198</b>	<b>36.9609%</b>	<b>94,678</b>	<b>640,448</b>
<b>Total Costs Allocated</b>	<b>\$ 189,878,373</b>	<b>100.0000%</b>	<b>\$ 627,501</b>	<b>\$ 1,423,660</b>	<b>100.0000%</b>	<b>\$ 256,161</b>	<b>\$ 883,662</b>

County of Washoe, Nevada  
County Wide Cost Allocation Plan  
Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
Fixed for the Fiscal Year ending June 30, 2012

101-6 COMMUNITY RELATIONS

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Community Relations unit of the County Manager's office supports all County Departments in communications with the public and news media. Their primary mission is to inform the public of programs and activities administered by Washoe County. This includes promoting various federally financed health and human service programs, community development, public safety, and the entire range of county services. This active promotion encourages participation by County residents in many of the social service and health programs, and promotes the County's ability to meet service level targets for its federally financed programs. Costs are allocated to Departments based on salary dollars during FY 2010.

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
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 Fixed for the Fiscal Year ending June 30, 2012

101-6 COMMUNITY RELATIONS

COSTS TO BE ALLOCATED					
Item of Cost	Total, all Services	General Admin	Comm Relations		
Department Expenditures					
Salaries	\$ 363,124	\$ -	\$ 363,124	\$ -	\$ -
Salary %	100.0000%	0.0000%	100.0000%		
Benefits	142,309	-	142,309	-	-
	505,433	-	505,433	-	-
Services & Supplies	21,738		21,738		
Consulting Services	-		-		
Professional Services	126,229		126,229		
Other Services	-		-		
Equipment	4,376		4,376		
Departmental Expenditures Total	657,776	-	657,776	-	-
A-87 Adjustments:					
Revenues Received	(495)		(495)		
Less: Unallowable NACO Cost	(48,788)		(48,788)		
Add Depreciation, Equipment	-		-		
A-87 Allowable Costs	608,493	-	608,493	-	-
Allocated Costs:					
101-1 County Manager	66,538		66,538		
101-6 Com Relations	-		-		
101-8 Mgmt Svcs	164		164		
101-9 Internal Audit	-		-		
103-1 Finance Admin	-		-		
103-3 Comptroller	1,142		1,142		
103-5 Budget Div	1,190		1,190		
106-1 DA Criminal	-		-		
106700 DA Civil	-		-		
108100 IT Admin	-		-		
108301 Telecomm	364		364		
108300-900 IT Software & Services	1,608		1,608		
108500 IT Enterprise Infra	-		-		
108800 IT Infrastr Pres	-		-		
109-0 Human Resources	-		-		
110-0 Purchasing	1,902		1,902		
113-0 Treasurer	165		165		
160-1 Public Works Ad	-		-		
161100 Gen Svcs Adm	6,465		6,465		
Fund 162-1 Facility Mgmt	5,253		5,253		
161300 Energy	3,565		3,565		
162000 Facilities Pres	-		-		
188-0 Fund Transfers	15,037		15,037		
Total A-87 Costs	711,886	-	711,886		
Distribute General Administration		-	-		
Total Costs by Function	711,886	-	711,886		
Unallowable Costs	-	-	-		
Total Allocated Costs	<u>\$ 711,886</u>	<u>-</u>	<u>\$ 711,886</u>		

County of Washoe, Nevada  
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101-6 COMMUNITY RELATIONS

ALLOCATION OF COSTS:

		Community Relations				
		Salary \$	%	Allocated Costs		
Allocated Departments:						
101-1 County Manager	\$	635,098	0.3351%	\$	2,386	
101-6 Com Relations		-	0.0000%		-	
101-8 Mgmt Svcs		407,786	0.2152%		1,532	
101-9 Internal Audit		126,552	0.0668%		476	
103-1 Finance Admin		156,685	0.0827%		589	
103-3 Comptroller		1,303,885	0.6890%		4,898	
103-5 Budget Div		435,524	0.2298%		1,636	
106-1 DA Criminal		8,032,116	4.2382%		30,171	
106700 DA Civil		2,318,212	1.2232%		8,708	
108100 IT Admin		277,637	0.1465%		1,043	
108301 Telecomm		174,808	0.0922%		656	
108300-900 IT Software & Services		3,440,368	1.8154%		12,924	
108500 IT Enterprise Infra		1,448,125	0.7641%		5,440	
108800 IT Infrastructure Pres		-	0.0000%		-	
109-0 Human Resources		1,109,643	0.5855%		4,168	
110-0 Purchasing		363,312	0.1917%		1,365	
113-0 Treasurer		1,188,767	0.6273%		4,466	
160-1 Public Works Admin		560,883	0.2960%		2,107	
161100 General Svcs Admin		322,713	0.1703%		1,212	
Fund 162-1 Facility Mgmt (Adj)		2,065,685	1.0900%		7,760	
161300 Energy		-	0.0000%		-	
162000 Facilities Preservation		-	0.0000%		-	
188-0 Fund Transfers		-	0.0000%		-	
Subtotal, Allocated Departments		24,367,799	12.8580%		91,537	-
Operating Departments						
100-0 County Commission	\$	304,075	0.1604%	\$	1,142	
101-3 Grants Division - Co Mgr.		-	0.0000%		-	
101-5 Emer Mgmt Administration		222,123	0.1172%		834	
102-0 Assessor		3,883,034	2.0489%		14,586	
103-9 Merit Award Program		-	0.0000%		-	
104-0 Clerk		893,758	0.4716%		3,357	
106-2 CARES/SART		50,948	0.0269%		191	
106-3 Family Support Enf		2,354,683	1.2425%		8,845	
106-5 DA Grants		-	0.0000%		-	
106710 DA CPS Integration		-	0.0000%		-	
106-9 Drug Forfeitures		52,882	0.0279%		199	
108700 GIS		838,978	0.4427%		3,152	
108-7 GIS Base Mapping		75,889	0.0400%		285	
111-0 Recorder		1,349,975	0.7123%		5,071	
112-0 Elections		484,640	0.2557%		1,820	
116-0 Community Development		1,590,298	0.8391%		5,973	
120-1 District Courts Admin		992,110	0.5235%		3,727	
120-2 Courts Gen Jurisdiction		3,128,488	1.6508%		11,752	
120-3 Family Court		3,251,259	1.7156%		12,213	
120-4 Pre-Trial		1,193,794	0.6299%		4,484	
120-5 Specialty Courts Division		536,408	0.2830%		2,015	
123-0 Law Library		291,293	0.1537%		1,094	
124-0 Public Defender		4,851,872	2.5601%		18,225	
125-1 Incline Justice Court		238,580	0.1259%		896	
125-3 Reno Justice Court		2,931,468	1.5468%		11,011	
125-4 Sparks Justice Court		1,366,787	0.7212%		5,134	
125-7 Wadsworth Justice Court		160,308	0.0846%		602	
126-0 Incline Constable		153,691	0.0811%		577	
127-0 Juvenile Services		8,514,712	4.4929%		31,984	
128-0 Alternative Public Defender		1,257,334	0.6634%		4,723	
129-0 Conflict Counsel		-	0.0000%		-	
130-0 Library		5,522,590	2.9141%		20,745	

County of Washoe, Nevada  
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 Fixed for the Fiscal Year ending June 30, 2012

101-6 COMMUNITY RELATIONS

ALLOCATION OF COSTS:

	Community Relations		
	Salary \$	%	Allocated Costs
140-1 Parks Administration	\$ 547,317	0.2888%	\$ 2,056
140-2 Parks Planning & Develop	224,978	0.1187%	845
140-15 Regional Parks	2,035,339	1.0740%	7,646
140-3 Recreation	16,180	0.0085%	61
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	50,621,378	26.7110%	190,151
153-0 Coroner	1,051,724	0.5550%	3,951
101-7 Alternative Sentencing	495,671	0.2615%	1,862
157100 Public Guardian	1,035,650	0.5465%	3,890
159100 Public Administrator	635,811	0.3355%	2,388
160200 Public Works Projects	302,340	0.1595%	1,135
163100 County Engineer	1,120,966	0.5915%	4,211
165100 Roads	3,718,326	1.9620%	13,967
179100 Social Services Admin	653,886	0.3450%	2,456
179200 General Assistance	144,470	0.0762%	542
179300 Medical Assit Indigent	1,716,419	0.9057%	6,448
180-0 Intergovernmental	-	0.0000%	-
181-00 Community Support	14,533	0.0077%	55
182-0 Accrued Benefits	1,990,101	1.0501%	7,476
184-0 Regional Water Planning	-	0.0000%	-
187-0 Fire Suppression	139	0.0001%	1
189-0 Contingency	-	0.0000%	-
199-0 Undesignated Revenue	-	0.0000%	-
202-0 Public Health Administration	10,723,178	5.6582%	40,280
203-0 Stabilization Fund	-	0.0000%	-
204-0 Library Expansion	1,670,897	0.8817%	6,277
205-0 Animal Services	1,762,771	0.9301%	6,621
208-0 Enhanced 911	5,456	0.0029%	21
209-0 Regional Safety Training Center	271,997	0.1435%	1,022
210-0 Regional Communication Center	322,103	0.1700%	1,210
211-0 Truckee River Flood Mgmt	955,184	0.5040%	3,588
221-0 Direct Assit/Med Indigent	-	0.0000%	-
225-0 Senior Center	2,053,535	1.0836%	7,714
228-0 Child Protective Services	12,647,341	6.6735%	47,508
266-0 Truckee Remediation District	464,729	0.2452%	1,746
270-2 Other Restricted Funds-Baseball	-	0.0000%	-
270-3 Other Restricted Funds- Coop Ext	-	0.0000%	-
270-6 Other Restricted Funds- May	391,301	0.2065%	1,470
270-7 Other Rest Funds-Admin Assess	82,736	0.0437%	311
280-0 TMFPD General Fund	488,035	0.2575%	1,833
281-0 SFPD General Fund	4,569,083	2.4109%	17,163
283-0 SFPD Emergency Fund	-	0.0000%	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-
286-0 TMFPD Emergency Fund	-	0.0000%	-
287-0 TMFPD Stabilization	-	0.0000%	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-
301-0 Debt Service	-	0.0000%	-
340-0 SAD Debt Service	-	0.0000%	-
386-0 TMFPD Debt Service	-	0.0000%	-
402-0 Public Works Construction Fund	-	0.0000%	-
404-0 Parks Construction Fund	-	0.0000%	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-
480-0 TMFPD Const	-	0.0000%	-
489-0 Capital Facilities Fund	-	0.0000%	-
494-0 Infrastructure Fund	-	0.0000%	-
520 Golf Course	427,060	0.2253%	1,604
560 Building and Safety Fund	781,261	0.4122%	2,934

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101-6 COMMUNITY RELATIONS

ALLOCATION OF COSTS:

Community Relations

	Salary \$	%	Allocated Costs		
566-0 Water Resources	\$ 5,126,891.00	2.7053%	\$ 19,259.00		
568-0 So.Truckee Meadows GID	-	0.0000%	-		
618-0 Health Benefits	128,882	0.0680%	484		
619-0 Risk Management	211,951	0.1118%	796		
669-0 Equipment Services	1,339,087	0.7066%	5,030		
682-0 TMFPD Worker's Comp	-	0.0000%	-		
712-0 Nevada Works	537,568	0.2837%	2,020		
713-0 RTC	7,069,765	3.7304%	26,556		
714-0 WC School Dist Debt	-	0.0000%	-		
715-0 Library Investment	2,376	0.0013%	9		
716-0 TWRQSA Joint Venture	-	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%	-		
760-0 Project Restart	-	0.0000%	-		
766-0 Western Reg Wlr Comm	297,058	0.1567%	1,116		
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:	165,147,450	87.1417%	620,349	-	-
Total Costs Allocated	\$ 189,515,249	99.9997%	\$ 711,886	-	-

County of Washoe, Nevada  
County Wide Cost Allocation Plan  
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101-8 MANAGEMENT SERVICE DIVISION

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Management Services unit of the County Manager's office supports all County Departments in development of the performance management and measure system. They also oversee the County's emergency management program, government affairs program, fire service program, organizational effectiveness program, Truckee Meadows Fire Protection District, and the Commission support program. Costs are not allocated for FY2010 Management Services activities based upon lack of time distribution supporting documentation. If supporting documentation is implemented in future years, parts of Management Services will be allocable and allowable for use in the Cost Allocation Plan. All other activities, excluding Strategic Planning, are not allowable or allocable.

The mission of the Strategic Planning Program is to support strategic decision making in Washoe County that results in visionary, innovative, and effective solutions to the issues and challenges facing the County. Costs of activities supporting department planning and implementation are allocated to Departments based on FY 2010 salary costs. Strategic Planning's direct costs are used for allowable allocation. Management Services provides oversight for Strategic Planning but no administrative costs are allocated from Management Services at this time do to no supportable allocation documentation.

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

101-8 MANAGEMENT SERVICE DIVISION

COSTS TO BE ALLOCATED  
 Item of Cost

	Total, all Services	101800 Mgmt Services	101820 Legislative Activity	101830 Fire Services	20310 Employee Appreciation	101810 Strategic Planning	101831 TMFPD Support
Department Expenditures							
Salaries	\$ 407,786	\$ 230,653	\$ -	\$ 89,067	\$ -	\$ 52,814	\$ 35,252
Salary %	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Benefits	150,594	88,730	646	31,611	-	18,775	10,832
	558,380	319,383	646	120,678	-	71,589	46,084
Services & Supplies	28,470	15,639	4,671	7,351	-	596	213
Consulting Services	-	-	-	-	-	-	-
Professional Services	89,940	-	88,000	-	-	1,940	-
Equipment	-	-	-	-	-	-	-
Departmental Expenditures Total	676,790	335,022	93,317	128,029	-	74,125	46,297
A-87 Adjustments:							
Less: Reimbursements	(156,714)	-	-	(110,614)	(16)	-	(46,084)
Add Depreciation, Equipment	-	-	-	-	-	-	-
A-87 Allowable Costs	520,076	335,022	93,317	17,415	(16)	74,125	213
Allocated Costs:							
101-1 County Manager	74,722	36,989	10,303	14,135	-	8,184	5,111
101-6 Com Relations	1,532	758	211	290	-	168	105
101-8 Mgmt Svcs	-	-	-	-	-	-	-
101-9 Internal Audit	-	-	-	-	-	-	-
103-1 Finance Admin	-	-	-	-	-	-	-
103-3 Comptroller	1,509	747	208	285	-	165	103
103-5 Budget Div	1,406	696	194	266	-	154	96
106-1 DA Criminal	-	-	-	-	-	-	-
106700 DA Civil	-	-	-	-	-	-	-
108100 IT Admin	-	-	-	-	-	-	-
108301 Telecomm	319	158	44	60	-	35	22
108300-900 IT Software & Services	-	-	-	-	-	-	-
108500 IT Enterprise Infra	-	-	-	-	-	-	-
108800 IT Infrastr Pres	-	-	-	-	-	-	-
109-0 Human Resources	-	-	-	-	-	-	-
110-0 Purchasing	896	444	124	169	-	98	61
113-0 Treasurer	253	125	35	48	-	28	17
160-1 Public Works Ad	-	-	-	-	-	-	-
161100 Gen Svcs Adm	1,565	775	216	296	-	171	107
Fund 162-1 Facility Mgmt	-	-	-	-	-	-	-
161300 Energy	-	-	-	-	-	-	-
162000 Facilities Pres	-	-	-	-	-	-	-
188-0 Fund Transfers	22,555	11,165	3,110	4,267	-	2,470	1,543
Total A-87 Costs	624,833	386,878	107,761	37,232	(16)	85,598	7,379
Distribute to Management Services	-	-	-	-	-	-	-
Total Costs by Function	624,833	386,878	107,761	37,232	(16)	85,598	7,379
Unallowable Costs- No Basis	(539,235)	(386,878)	(107,761)	(37,232)	16	-	(7,379)
Total Allocated Costs	\$ 85,598	\$ -	\$ -	\$ -	\$ -	\$ 85,598	\$ -



County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

101-8 MANAGEMENT SERVICE DIVISION

ALLOCATION OF COSTS:

MANAGEMENT SERVICES - STRATEGIC PLANNING

	Salary \$	%	Allocated Costs
Allocated Departments:			
101-1 County Manager	\$ 635,098	0.3352%	\$ 287
101-6 Com Relations	363,124	0.1917%	164
101-8 Mgmt Svcs	-	0.0000%	-
101-9 Internal Audit	126,552	0.0668%	57
103-1 Finance Admin	156,685	0.0827%	71
103-3 Comptroller	1,303,885	0.6882%	589
103-5 Budget Div	435,524	0.2299%	197
106-1 DA Criminal	8,032,116	4.2392%	3,629
106700 DA Civil	2,318,212	1.2235%	1,047
108100 IT Admin	277,637	0.1465%	125
108301 Telecomm	174,808	0.0923%	79
108300-900 IT Software & Services	3,440,368	1.8158%	1,554
108500 IT Enterprise Infra	1,448,125	0.7643%	654
108800 IT Infrastructure Pres	-	0.0000%	-
109-0 Human Resources	1,109,643	0.5857%	501
110-0 Purchasing	363,312	0.1918%	164
113-0 Treasurer	1,188,767	0.6274%	537
160-1 Public Works Admin	560,883	0.2960%	253
161100 General Svcs Admin	322,713	0.1703%	146
Fund 162-1 Facility Mgmt (Adj)	2,065,685	1.0902%	933
161300 Energy	-	0.0000%	-
162000 Facilities Preservation	-	0.0000%	-
188-0 Fund Transfers	-	0.0000%	-
<b>Subtotal, Allocated Departments</b>	<b>\$ 24,323,137</b>	<b>12.8375%</b>	<b>\$ 10,987</b>
Operating Departments			
100-0 County Commission	\$ 304,075	0.1605%	\$ 137
101-3 Grants Division - Co Mgr.	-	0.0000%	-
101-5 Emer Mgmt Administration	222,123	0.1172%	100
102-0 Assessor	3,883,034	2.0494%	1,754
103-9 Merit Award Program	-	0.0000%	-
104-0 Clerk	893,758	0.4717%	404
106-2 CARES/SART	50,948	0.0269%	23
106-3 Family Support Enf	2,354,683	1.2428%	1,064
106-5 DA Grants	-	0.0000%	-
106710 DA CPS Integration	-	0.0000%	-
106-9 Drug Forfeitures	52,882	0.0279%	24
108700 GIS	838,978	0.4428%	379
108-7 GIS Base Mapping	75,889	0.0401%	34
111-0 Recorder	1,349,975	0.7125%	610
112-0 Elections	484,640	0.2558%	219
116-0 Community Development	1,590,298	0.8393%	718
120-1 District Courts Admin	992,110	0.5236%	448
120-2 Courts Gen Jurisdiction	3,128,488	1.6512%	1,413
120-3 Family Court	3,251,259	1.7160%	1,469
120-4 Pre-Trial	1,193,794	0.6301%	539
120-5 Specialty Courts Division	536,408	0.2831%	242
123-0 Law Library	291,293	0.1537%	132
124-0 Public Defender	4,851,872	2.5608%	2,192
125-1 Incline Justice Court	238,580	0.1259%	108
125-3 Reno Justice Court	2,931,468	1.5472%	1,324
125-4 Sparks Justice Court	1,366,787	0.7214%	618
125-7 Wadsworth Justice Court	160,308	0.0846%	72
126-0 Incline Constable	153,691	0.0811%	69
127-0 Juvenile Services	8,514,712	4.4939%	3,847
128-0 Alternative Public Defender	1,257,334	0.6536%	568
129-0 Conflict Counsel	-	0.0000%	-
130-0 Library	5,522,590	2.9147%	2,495

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012  
 101-8 MANAGEMENT SERVICE DIVISION

ALLOCATION OF COSTS:

MANAGEMENT SERVICES - STRATEGIC PLANNING

	Salary \$	%	Allocated Costs
140-1 Parks Administration	\$ 547,317	0.2889%	\$ 247
140-2 Parks Planning & Develop	224,978	0.1187%	102
140-15 Regional Parks	2,035,339	1.0742%	919
140-3 Recreation	16,180	0.0085%	7
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	50,621,378	26.7172%	22,874
153-0 Coroner	1,051,724	0.5551%	475
154-0 Alternative Sentencing	495,671	0.2616%	224
157100 Public Guardian	1,035,650	0.5466%	468
159100 Public Administrator	635,811	0.3356%	287
160200 Public Works Projects	302,340	0.1596%	137
163100 County Engineer	1,120,966	0.5916%	506
165100 Roads	3,718,326	1.9625%	1,680
179100 Social Services Admin	653,886	0.3451%	295
179200 General Assistance	144,470	0.0762%	65
179300 Medical Assit Indigent	1,716,419	0.9059%	775
180-0 Intergovernmental	-	0.0000%	-
181-00 Community Support	14,533	0.0077%	7
182-0 Accrued Benefits	1,990,101	1.0503%	899
184-0 Regional Water Planning	-	0.0000%	-
187-0 Fire Suppression	139	0.0001%	-
189-0 Contingency	-	0.0000%	-
199-0 Undesignated Revenue	-	0.0000%	-
202-0 Public Health Administration	10,723,178	5.6595%	4,844
203-0 Stabilization Fund	-	0.0000%	-
204-0 Library Expansion	1,670,897	0.8819%	755
205-0 Animal Services	1,762,771	0.9304%	796
208-0 Enhanced 911	5,456	0.0029%	2
209-0 Regional Safety Training Center	271,997	0.1436%	123
210-0 Regional Communication Center	322,103	0.1700%	146
211-0 Truckee River Flood Mgmt	955,184	0.5041%	432
221-0 Direct Assist/Med Indigent	-	0.0000%	-
225-0 Senior Center	2,053,535	1.0838%	928
228-0 Child Protective Services	12,647,341	6.6751%	5,714
266-0 Truckee Remediation District	464,729	0.2453%	210
270-2 Other Restricted Funds-Baseball	-	0.0000%	-
270-3 Other Restricted Funds -Coop Ext	-	0.0000%	-
270-6 Other Restricted Funds- May	391,301	0.2065%	177
270-7 Other Rest Funds- Admin Assess	82,736	0.0437%	37
280-0 TMFPD General Fund	488,035	0.2576%	221
281-0 SFPD General Fund	4,569,083	2.4115%	2,064
283-0 SFPD Emergency Fund	-	0.0000%	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-
286-0 TMFPD Emergency Fund	-	0.0000%	-
287-0 TMFPD Stabilization	-	0.0000%	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-
301-0 Debt Service	-	0.0000%	-
340-0 SAD Debt Service	-	0.0000%	-
386-0 TMFPD Debt Service	-	0.0000%	-
402-0 Public Works Construction Fund	-	0.0000%	-
404-0 Parks Construction Fund	-	0.0000%	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-
480-0 TMFPD Const	-	0.0000%	-
489-0 Capital Facilities Fund	-	0.0000%	-
494-0 Infrastructure Fund	-	0.0000%	-
520 Golf Course	427,060	0.2254%	193
560 Building and Safety Fund	781,261	0.4123%	353

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

101-8 MANAGEMENT SERVICE DIVISION

ALLOCATION OF COSTS:

MANAGEMENT SERVICES - STRATEGIC PLANNING

	Salary \$	%	Allocated Costs		
566-0 Water Resources	\$ 5,126,891.00	2.7059%	\$ 2,316		
568-0 So.Truckee Meadows GID	-	0.0000%	-		
618-0 Health Benefits	128,882	0.0680%	58		
619-0 Risk Management	211,951	0.1119%	96		
669-0 Equipment Services	1,339,087	0.7068%	605		
682-0 TMFPD Worker's Comp	-	0.0000%	-		
712-0 Nevada Works	537,568	0.2837%	243		
713-0 RTC	7,069,765	3.7313%	3,194		
714-0 WC School Dist Debt	-	0.0000%	-		
715-0 Library Investment	2,376	0.0013%	1		
716-0 TWRQSA Joint Venture	-	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%	-		
760-0 Project Restart	-	0.0000%	-		
766-0 Western Reg Wlr Comm	297,058	0.1568%	134		
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:	165,147,450	87.1625%	74,611	-	-
Total Costs Allocated	\$ 189,470,587	100.0000%	\$ 85,598	-	-

County of Washoe, Nevada  
County Wide Cost Allocation Plan  
Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
Fixed for the Fiscal Year ending June 30, 2012

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 FY2010.

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

101-9 INTERNAL AUDIT

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	
	General Admin	Internal Audit
Department Expenditures		
Salaries	\$ 126,552	\$ 126,552
Salary %	100.0000%	100.0000%
Benefits	43,909	43,909
	<hr/>	<hr/>
Services & Supplies	170,461	170,461
Professional Service	6,257	6,257
Equipment - Capital	-	-
	2,515	2,515
Departmental Expenditures Total	<hr/>	<hr/>
	179,233	179,233
A-87 Adjustments:		
Less: Food Purchases	-	-
Less: Capital Equipment	(2,515)	(2,515)
Add Depreciation, Equipment	-	-
A-87 Allowable Costs	<hr/>	<hr/>
	176,718	176,718
Allocated Costs:		
101-1 County Manager	23,189	23,189
101-6 Com Relations	476	476
101-8 Mgmt Svcs	57	57
101-9 Internal Audit	-	-
103-1 Finance Admin	-	-
103-3 Comptroller	272	272
103-5 Budget Div	299	299
106-1 DA Criminal	-	-
106700 DA Civil	-	-
108100 IT Admin	-	-
108301 Telecomm	46	46
108300-900 IT Software & Services	-	-
108500 IT Enterprise Infra	-	-
108800 IT Infrastructure Pres	-	-
109-0 Human Resources	-	-
110-0 Purchasing	345	345
113-0 Treasurer	20	20
160-1 Public Works Admin	-	-
161100 General Svcs Admin	-	-
Fund 162-1 Facility Mgmt (Adj)	-	-
161300 Energy	-	-
162000 Facilities Preservation	-	-
188-0 Fund Transfers	3,759	3,759
Total A-87 Costs	<hr/>	<hr/>
	205,181	205,181
Distribute General Administration	-	-
Total Costs by Function	<hr/>	<hr/>
	205,181	205,181
Unallowable Costs	-	-
Total Allocated Costs	<hr/>	<hr/>
	\$ 205,181	\$ 205,181

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

101-9 INTERNAL AUDIT

ALLOCATION OF COSTS:

	Internal Audit		Allocated Costs
	Actual	Audit Hrs	
Allocated Departments:			
101-1 County Manager	-	0.0000%	\$ -
101-6 Com Relations	-	0.0000%	-
101-8 Mgmt Svcs	-	0.0000%	-
101-9 Internal Audit	-	0.0000%	-
103-1 Finance Admin	-	0.0000%	-
103-3 Comptroller	-	0.0000%	-
103-5 Budget Div	-	0.0000%	-
106-1 DA Criminal	-	0.0000%	-
106700 DA Civil	-	0.0000%	-
108100 IT Admin	-	0.0000%	-
108301 Telecomm	-	0.0000%	-
108300-900 IT Software & Services	345	16.1668%	33,171
108500 IT Enterprise Infra	-	0.0000%	-
108800 IT Infrastructure Pres	-	0.0000%	-
109-0 Human Resources	-	0.0000%	-
110-0 Purchasing	-	0.0000%	-
113-0 Treasurer	83.7	3.9222%	8,048
160-1 Public Works Admin	52.5	2.4602%	5,048
161100 General Svcs Admin	-	0.0000%	-
Fund 162-1 Facility Mgmt (Adj)	-	0.0000%	-
161300 Energy	-	0.0000%	-
162000 Facilities Preservation	-	0.0000%	-
188-0 Fund Transfers	-	0.0000%	-
<b>Subtotal, Allocated Departments</b>	<b>481</b>	<b>22.5492%</b>	<b>46,267</b>
Operating Departments			
100-0 County Commission	-	0.0000%	\$ -
101-3 Grants Division - Co Mgr.	-	0.0000%	-
101-5 Emer Mgmt Administration	-	0.0000%	-
102-0 Assessor	-	0.0000%	-
103-9 Merit Award Program	-	0.0000%	-
104-0 Clerk	-	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%	-
108700 GIS	-	0.0000%	-
108-7 GIS Base Mapping	-	0.0000%	-
111-0 Recorder	-	0.0000%	-
112-0 Elections	-	0.0000%	-
116-0 Community Development	-	0.0000%	-
120-1 District Courts Admin	-	0.0000%	-
120-2 Courts Gen Jurisdiction	-	0.0000%	-
120-3 Family Court	-	0.0000%	-
120-4 Pre-Trial	-	0.0000%	-
120-5 Specialty Courts Division	-	0.0000%	-
123-0 Law Library	-	0.0000%	-
124-0 Public Defender	-	0.0000%	-
125-1 Incline Justice Court	-	0.0000%	-
125-3 Reno Justice Court	75	3.5145%	7,211
125-4 Sparks Justice Court	-	0.0000%	-
125-7 Wadsworth Justice Court	125	5.8575%	12,018
126-0 Incline Constable	-	0.0000%	-
127-0 Juvenile Services	52.5	2.4602%	5,048
128-0 Alternative Public Defender	37.2	1.7432%	3,577
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, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

101-9 INTERNAL AUDIT

ALLOCATION OF COSTS:

	Internal Audit		
	Actual	Audit Hrs	Allocated Costs
		%	
140-1 Parks Administration	136.2	6.3824%	\$ 13,095
140-2 Parks Planning & Develop	-	0.0000%	-
140-15 Regional Parks	-	0.0000%	-
140-3 Recreation	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	136.2	6.3824%	13,095
153-0 Coroner	-	0.0000%	-
154-0 Alternative Sentencing	-	0.0000%	-
157100 Public Guardian	-	0.0000%	-
159100 Public Administrator	-	0.0000%	-
160200 Public Works Projects	-	0.0000%	-
163100 County Engineer	-	0.0000%	-
165100 Roads	-	0.0000%	-
179100 Social Services Admin	37.2	1.7432%	3,577
179200 General Assistance	-	0.0000%	-
179300 Medical Assit Indigent	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-
181-00 Community Support	-	0.0000%	-
182-0 Accrued Benefits	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
187-0 Fire Suppression	-	0.0000%	-
189-0 Contingency	-	0.0000%	-
199-0 Undesignated Revenue	-	0.0000%	-
202-0 Public Health Administration	52.5	2.4602%	5,048
203-0 Stabilization Fund	-	0.0000%	-
204-0 Library Expansion	-	0.0000%	-
205-0 Animal Services	83.7	3.9222%	8,048
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%	-
221-0 Direct Assist/Med Indigent	-	0.0000%	-
225-0 Senior Center	108.3	5.0750%	10,413
228-0 Child Protective Services	52.5	2.4602%	5,048
266-0 Truckee Remediation District	-	0.0000%	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-
270-3 Other Restricted Funds- Coop Ext	-	0.0000%	-
270-6 Other Restricted Funds - May	-	0.0000%	-
270-7 Other Rest Funds - Admin Assess	-	0.0000%	-
280-0 TMFPD Special Revenue	-	0.0000%	-
281-0 SFPD General Fund	-	0.0000%	-
283-0 SFPD Emergency Fund	-	0.0000%	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-
286-0 TMFPD Emergency Fund	-	0.0000%	-
287-0 TMFPD Stabilization	-	0.0000%	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-
301-0 Debt Service	-	0.0000%	-
340-0 SAD Debt Service	-	0.0000%	-
386-0 TMFPD Debt Service	-	0.0000%	-
402-0 Public Works Construction Fund	-	0.0000%	-
404-0 Parks Construction Fund	-	0.0000%	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-
480-0 TMFPD Const	-	0.0000%	-
489-0 Capital Facilities Fund	-	0.0000%	-
494-0 Infrastructure Fund	-	0.0000%	-
520 Golf Course	-	0.0000%	-
560 Building and Safety Fund	344	16.1200%	33,075

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
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 Fixed for the Fiscal Year ending June 30, 2012

101-9 INTERNAL AUDIT

ALLOCATION OF COSTS:

	Internal Audit			
	Actual	Audit Hrs	%	Allocated Costs
566-0 Water Resources		52.5	2.4602%	\$ 5,048.00
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%	-
682-0 TMFPD Worker's Comp		-	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%	-
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%	-
760-0 Project Restart		-	0.0000%	-
766-0 Western Reg Wtr Comm		-	0.0000%	-
990055 May Building Trust		-	0.0000%	-
990221 Verdi Tv Admin		-	0.0000%	-
992010 Senior Services Fund		-	0.0000%	-
994000 TRPA Permits		-	0.0000%	-
994002 AT&T Cell Tower		-	0.0000%	-
994003 Ubiquitel Cell Tower		-	0.0000%	-
998000 Financial Assurances		-	0.0000%	-
Other		360	16.8696%	34,612
Total Allocations to Operating Depts:		1,653	77.4508%	158,913
Total Costs Allocated		2,134	100.0000%	\$ 205,180



County of Washoe, Nevada  
County Wide Cost Allocation Plan  
Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
Fixed for the Fiscal Year ending June 30, 2012

103-1 FINANCE ADMINISTRATION

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Finance Department is responsible for financial management and reporting for Washoe County. The Administrative budget includes the Director of Finance, who provides administrative oversight and policy guidance to the Divisions within the Department. Finance administrative costs are allocated to each Division based on the FY 2010 salaries in each. The Countywide Cost Allocation Plan cost of \$21,840 is reflected in this Cost Center for allocation across all County Departments. These costs were paid with County General Fund monies from Cost Center 280210.

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

103-1 FINANCE ADMINISTRATION

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services		General Admin		Finance Admin	
Department Expenditures						
Salaries	\$ 156,685	\$ -	\$ 156,685	\$ -	\$ -	\$ -
Salary %	100.0000%	0.0000%	100.0000%	-	-	-
Benefits	50,163	-	50,163	-	-	-
	<u>206,848</u>	<u>-</u>	<u>206,848</u>	<u>-</u>	<u>-</u>	<u>-</u>
Services & Supplies	690	-	690	-	-	-
Professional Svcs	11,890	-	11,890	-	-	-
Equipment	-	-	-	-	-	-
Departmental Expenditures Total	<u>219,428</u>	<u>-</u>	<u>219,428</u>	<u>-</u>	<u>-</u>	<u>-</u>
A-87 Adjustments:						
Add CowCAP- Pd thru Soc Svcs	21,840	-	21,840	-	-	-
Less Unallowable Prof Svcs	(240)	-	(240)	-	-	-
Reimbursements	(80)	-	(80)	-	-	-
Add Depreciation, Equipment	-	-	-	-	-	-
A-87 Allowable Costs	<u>240,948</u>	<u>-</u>	<u>240,948</u>	<u>-</u>	<u>-</u>	<u>-</u>
Allocated Costs:						
101-1 County Manager	518	-	518	-	-	-
101-6 Com Relations	589	-	589	-	-	-
101-8 Mgmt Svcs	71	-	71	-	-	-
101-9 Internal Audit	-	-	-	-	-	-
103-1 Finance Admin	-	-	-	-	-	-
103-3 Comptroller	2,269	-	2,269	-	-	-
103-5 Budget Div	357	-	357	-	-	-
106-1 DA Criminal	-	-	-	-	-	-
106700 DA Civil	15,375	-	15,375	-	-	-
108100 IT Admin	-	-	-	-	-	-
108301 Telecomm	46	-	46	-	-	-
108300-900 IT Software & Services	-	-	-	-	-	-
108500 IT Enterprise Infra	-	-	-	-	-	-
108800 IT Infrastructure Pres	-	-	-	-	-	-
109-0 Human Resources	31,084	-	31,084	-	-	-
110-0 Purchasing	-	-	-	-	-	-
113-0 Treasurer	43	-	43	-	-	-
160-1 Public Works Admin	-	-	-	-	-	-
161100 General Svcs Admin	764	-	764	-	-	-
Fund 162-1 Facility Mgmt(Adj)	23,897	-	23,897	-	-	-
161300 Energy	11,507	-	11,507	-	-	-
162000 Facilities Preservation	-	-	-	-	-	-
188-0 Fund Transfers	41,351	-	41,351	-	-	-
Total A-87 Costs	<u>368,819</u>	<u>-</u>	<u>368,819</u>	<u>-</u>	<u>-</u>	<u>-</u>
Distribute General Administration	-	-	-	-	-	-
Total Costs by Function	<u>368,819</u>	<u>-</u>	<u>368,819</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unallowable Costs	-	-	-	-	-	-
Total Allocated Costs	<u>\$ 368,819</u>	<u>-</u>	<u>\$ 368,819</u>	<u>-</u>	<u>-</u>	<u>-</u>

Reconciliation to SAP 103-0	
Central Service Cost Centers:	Total
Finance Admin	\$ 219,428
Comptroller	1,868,881
Budget	603,919
Purchasing	511,619
Subtotal	<u>\$ 3,203,847</u>
Non Central Service Cost Centers:	-
Total	<u><u>3,203,847</u></u>

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

103-1 FINANCE ADMINISTRATION

ALLOCATION OF COSTS:	Finance Admin		
	Div Salary \$	%	Allocated Costs
Allocated Departments:			
101-1 County Manager	\$ -	0.0000%	\$ -
101-6 Com Relations	-	0.0000%	-
101-8 Mgmt Svcs	-	0.0000%	-
101-9 Internal Audit	-	0.0000%	-
103-1 Finance Admin	-	0.0000%	-
103-3 Comptroller	1,303,885	56.3313%	207,761
103-5 Budget Div	435,524	18.8158%	69,396
106-1 DA Criminal	-	0.0000%	-
106700 DA Civil	-	0.0000%	-
108100 IT Admin	-	0.0000%	-
108301 Telecomm	-	0.0000%	-
108300-900 IT Software & Services	-	0.0000%	-
108500 IT Enterprise Infra	-	0.0000%	-
108800 IT Infrastructure Pres	-	0.0000%	-
109-0 Human Resources	-	0.0000%	-
110-0 Purchasing	363,312	15.6960%	57,890
113-0 Treasurer	-	0.0000%	-
140-11 Parks Admin	-	0.0000%	-
140-16 Parks Maintenance	-	0.0000%	-
160-1 Public Works Admin	-	0.0000%	-
161100 General Svcs Admin	-	0.0000%	-
Fund 162-1 Facility Mgmt (Adj)	-	0.0000%	-
161300 Energy	-	0.0000%	-
162000 Facilities Preservation	-	0.0000%	-
188-0 Fund Transfers	-	0.0000%	-
Subtotal, Allocated Departments	2,102,721	90.8432%	335,047
Operating Departments			
100-0 County Commission	\$ -	0.0000%	\$ -
101-3 Grants Division - Co Mgr.	-	0.0000%	-
101-5 Emer Mgmt Administration	-	0.0000%	-
102-0 Assessor	-	0.0000%	-
103-9 Merit Award Program	-	0.0000%	-
104-0 Clerk	-	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%	-
108700 GIS	-	0.0000%	-
108-7 GIS Base Mapping	-	0.0000%	-
111-0 Recorder	-	0.0000%	-
112-0 Elections	-	0.0000%	-
116-0 Community Development	-	0.0000%	-
120-1 District Courts Admin	-	0.0000%	-
120-2 Courts Gen Jurisdiction	-	0.0000%	-
120-3 Family Court	-	0.0000%	-
120-4 Pre-Trial	-	0.0000%	-
120-5 Specialty Courts Division	-	0.0000%	-
123-0 Law Library	-	0.0000%	-
124-0 Public Defender	-	0.0000%	-
125-1 Incline Justice Court	-	0.0000%	-
125-3 Reno Justice Court	-	0.0000%	-
125-4 Sparks Justice Court	-	0.0000%	-
125-7 Wadsworth Justice Court	-	0.0000%	-
126-0 Incline Constable	-	0.0000%	-
127-0 Juvenile Services	-	0.0000%	-
128-0 Alternate Public Defender	-	0.0000%	-
129-0 Conflict Counsel	-	0.0000%	-
130-0 Library	-	0.0000%	-

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

103-1 FINANCE ADMINISTRATION

ALLOCATION OF COSTS:

Finance Admin

	Div Salary \$	%	Allocated Costs
140-1 Parks Administration	\$ -	0.0000%	\$ -
140-2 Parks Planning & Develop	-	0.0000%	-
140-15 Regional Parks	-	0.0000%	-
140-3 Recreation	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	-	0.0000%	-
153-0 Coroner	-	0.0000%	-
154-0 Alternative Sentencing	-	0.0000%	-
157100 Public Guardian	-	0.0000%	-
159100 Public Administrator	-	0.0000%	-
160200 Public Works Projects	-	0.0000%	-
163100 County Engineer	-	0.0000%	-
165100 Roads	-	0.0000%	-
179100 Social Services Admin	-	0.0000%	-
179200 General Assistance	-	0.0000%	-
179300 Medical Assit Indigent	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-
181-00 Community Support	-	0.0000%	-
182-0 Accrued Benefits	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
187-0 Fire Suppression	-	0.0000%	-
189-0 Contingency	-	0.0000%	-
199-0 Undesignated Revenue	-	0.0000%	-
202-0 Public Health Administration	-	0.0000%	-
203-0 Stabilization Fund	-	0.0000%	-
204-0 Library Expansion	-	0.0000%	-
205-0 Animal Services	-	0.0000%	-
208-0 Enhanced 911	-	0.0000%	-
209-0 Regional Safety Training Center	-	0.0000%	-
210 - Regional Communication Center	-	0.0000%	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-
221-0 Direct Assist/Med Indigent	-	0.0000%	-
225-0 Senior Center	-	0.0000%	-
228-0 Child Protective Services	-	0.0000%	-
266-0 Truckee Remediation District	-	0.0000%	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-
270-3 Other Restricted Funds- Coop Ext	-	0.0000%	-
270-6 Other Restricted Funds - May	-	0.0000%	-
270-7 Other Rest Funds - Admin Assess	-	0.0000%	-
280-0 TMFPD General Fund	-	0.0000%	-
281-0 SFPD General Fund	-	0.0000%	-
283-0 SFPD Emergency Fund	-	0.0000%	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-
286-0 TMPD Emergency Fund	-	0.0000%	-
287-0 TMFPD Stabilization	-	0.0000%	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-
301-0 Debt Service	-	0.0000%	-
340-0 SAD Debt Service	-	0.0000%	-
386-0 TMFPD Debt Service	-	0.0000%	-
402-0 Public Works Construction Fund	-	0.0000%	-
404-0 Parks Construction Fund	-	0.0000%	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-
480-0 TMFPD Const	-	0.0000%	-
489-0 Capital Facilities Fund	-	0.0000%	-
494-0 Infrastructure Fund	-	0.0000%	-
520 Golf Course	-	0.0000%	-
560 Building and Safety Fund	-	0.0000%	-

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

103-1 FINANCE ADMINISTRATION

ALLOCATION OF COSTS:

Finance Admin

	Div Salary \$	%	Allocated Costs		
566-0 Water Resources	\$ -	0.0000%	\$ -		
568-0 So.Truckee Meadows GID	-	0.0000%	-		
618-0 Health Benefits	-	0.0000%	-		
619-0 Risk Management	211,951	9.1568%	33,772		
669-0 Equipment Services	-	0.0000%	-		
682-0 TMFPD Worker's Comp	-	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%	-		
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%	-		
760-0 Project Restart	-	0.0000%	-		
766-0 Western Reg Wtr Comm	-	0.0000%	-		
990055 May Building Trust	-	0.0000%	-		
990221 Verdi Tv Admin	-	0.0000%	-		
992010 Senior Services Fund	-	0.0000%	-		
994000 TRPA Permits	-	0.0000%	-		
994002 AT&T Cell Tower	-	0.0000%	-		
994003 Ubiquitel Cell Tower	-	0.0000%	-		
998000 Financial Assurances	-	0.0000%	-		
Other	-	0.0000%	-		
Total Allocations to Operating Depts:	211,951	9.1568%	33,772	-	-
Total Costs Allocated	\$ 2,314,672	100.0000%	\$ 368,819	-	-

County of Washoe, Nevada  
County Wide Cost Allocation Plan  
Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
Fixed for the Fiscal Year ending June 30, 2012

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 2010 for each Department/budget account. 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 2010 salary and wage costs within each budget unit. Cost for cash discounts are included within the Comptroller's accounts.

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 number of collection accounts open on June 30, 2010 and one half of the costs are allocated based on thousands of dollars collected for each Department.

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

103-3 COMPTROLLER

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services		103310		103330 Accts		103700	
			Comptroller	Payroll	Pay	Collections		
Department Expenditures								
Salaries	\$ 1,303,885	\$ 115,839	\$ 476,025	\$ 157,607	\$ 300,729	\$ 253,685		
Salary %	100.0000%	8.8841%	36.5082%	12.0875%	23.0641%	19.4561%		
Benefits	508,192	38,612	179,590	62,545	124,390	103,054		
	1,812,077	154,451	655,615	220,152	425,119	356,739		
Services & Supplies	56,804	-	36,726	23	5,101	14,955		
Cash Discounts Lost	-	-	-	-	-	-		
Equipment	-	-	-	-	-	-		
Departmental Expenditures Total	1,868,881	154,451	692,341	220,175	430,220	371,694		
A-87 Adjustments:								
Delete Revenue Reimbursement	(357)	-	(308)	-	(49)	-		
Delete Other Gov't Reimbursement	(12,356)	-	(10,260)	-	-	(2,096)		
Redistribute Svcs, Supplies, Equip	-	-	-	-	-	-		
Add Depreciation, Equipment	-	-	-	-	-	-		
A-87 Allowable Costs	1,856,168	154,451	681,773	220,175	430,171	369,598		
Allocated Costs:								
101-1 County Manager	4,309	383	1,573	521	994	838		
101-6 Com Relations	4,898	435	1,788	592	1,130	953		
101-8 Mgmt Svcs	589	52	215	71	136	115		
101-9 Internal Audit	-	-	-	-	-	-		
103-1 Finance Admin	207,761	18,458	75,851	25,113	47,918	40,422		
103-3 Comptroller	1,177	105	430	142	271	229		
103-5 Budget Div	3,162	281	1,154	382	729	615		
106-1 DA Criminal	-	-	-	-	-	-		
106700 DA Civil	-	-	-	-	-	-		
108100 IT Admin	-	-	-	-	-	-		
108301 Telecomm	1,503	134	550	182	347	292		
108300-900 IT Software & Services	73,487	6,529	26,830	8,883	16,949	14,298		
108500 IT Enterprise Infra	26,570	2,360	9,700	3,212	6,128	5,169		
108800 IT Infrastructure Pres	-	-	-	-	-	-		
109-0 Human Resources	-	-	-	-	-	-		
110-0 Purchasing	1,158	103	423	140	267	225		
113-0 Treasurer	349	31	127	42	80	68		
160-1 Public Works Admin	-	-	-	-	-	-		
161100 General Svcs Admin	5,618	499	2,051	679	1,296	1,093		
Fund 162-1 Facility Mgmt (Adj)	32,111	2,853	11,723	3,881	7,406	6,248		
161300 Energy	14,218	1,263	5,191	1,719	3,279	2,766		
162000 Facilities Preservation	-	-	-	-	-	-		
188-0 Fund Transfers	101,484	9,016	37,050	12,267	23,406	19,745		
Total A-87 Costs	2,334,562	196,953	856,429	278,001	540,507	462,674		
Distribute General Administration	-	(196,953)	78,909	25,614	49,801	42,629		
Total Costs by Function	2,334,562	-	935,338	303,615	590,308	505,303		
Unallowable Costs	-	-	-	-	-	-		
Total Allocated Costs	\$ 2,334,562	\$ -	\$ 935,338	\$ 303,615	\$ 590,308	\$ 505,303		

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

103-3 COMPTROLLER

ALLOCATION OF COSTS:

	103320 Payroll			103330 Accts Pay			103310 Comptroller		
	Salary \$	%	Allocated Costs	# Acct Pay Trans	%	Allocated Costs	Activity Weighting	%	Allocated Costs
Allocated Departments:									
101-1 County Manager	\$ 635,098	0.3368%	\$ 1,023	56	0.0433%	\$ 256	1.80	1.8000%	\$ 16,836
101-6 Com Relations	363,124	0.1926%	585	122	0.0943%	557	-	0.0000%	-
101-8 Mgmt Svcs	407,786	0.2162%	656	187	0.1445%	853	-	0.0000%	-
101-9 Internal Audit	126,552	0.0671%	204	15	0.0116%	68	-	0.0000%	-
103-1 Finance Admin	156,685	0.0831%	252	32	0.0247%	146	0.20	0.2000%	1,871
103-3 Comptroller	-	0.0000%	-	258	0.1994%	1,177	-	0.0000%	-
103-5 Budget Div	435,524	0.2310%	701	34	0.0263%	155	-	0.0000%	-
106-1 DA Criminal	8,032,116	4.2594%	12,932	1,697	1.3115%	7,742	1.40	1.4000%	13,095
106700 DA Civil	2,318,212	1.2293%	3,732	234	0.1808%	1,067	-	0.0000%	-
108100 IT Admin	277,637	0.1472%	447	1,467	1.1338%	6,693	0.30	0.3000%	2,806
108301 Telecomm	174,808	0.0927%	281	-	0.0000%	-	-	0.0000%	-
108300-900 IT Software & Services	3,440,368	1.8244%	5,539	-	0.0000%	-	-	0.0000%	-
108500 IT Enterprise Infra	1,448,125	0.7679%	2,331	-	0.0000%	-	-	0.0000%	-
108800 IT Infrastructure Pres	-	0.0000%	-	474	0.3663%	2,162	-	0.0000%	-
109-0 Human Resources	1,109,643	0.5884%	1,786	396	0.3060%	1,806	0.20	0.2000%	1,871
110-0 Purchasing	363,312	0.1927%	585	-	0.0000%	-	-	0.0000%	-
113-0 Treasurer	1,188,767	0.6304%	1,914	277	0.2141%	1,264	-	0.0000%	-
160-1 Public Works Admin	560,883	0.2974%	903	148	0.1144%	675	1.30	1.3000%	12,159
161100 General Svcs Admin	322,713	0.1711%	519	487	0.3764%	2,222	-	0.0000%	-
Fund 162-1 Facility Mgmt (Adj)	2,065,685	1.0954%	3,326	9,613	7.4294%	43,856	-	0.0000%	-
161300 Energy	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
162000 Facilities Preservation	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
Subtotal, Allocated Departments	23,427,038	12.4231%	37,716	15,497	11.9768%	70,699	5.20	5.2000%	48,638
Operating Departments									
100-0 County Commission	\$ 304,075	0.1612%	\$ 489	71	0.0549%	\$ 324	0.20	0.2000%	\$ 1,871
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
101-5 Emer Mgmt Administration	222,123	0.1178%	358	55	0.0425%	251	-	0.0000%	-
102-0 Assessor	3,883,034	2.0592%	6,252	516	0.3988%	2,354	0.20	0.2000%	1,871
103-9 Merit Award Program	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
104-0 Clerk	893,758	0.4740%	1,439	355	0.2744%	1,620	0.40	0.4000%	3,741
106-2 CARES/SART	50,948	0.0270%	82	550	0.4251%	2,509	-	0.0000%	-
106-3 Family Support Enf	2,354,683	1.2487%	3,791	168	0.1298%	766	-	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	52,882	0.0280%	85	25	0.0193%	114	-	0.0000%	-
108700 GIS	838,978	0.4449%	1,351	-	0.0000%	-	-	0.0000%	-
108-7 GIS Base Mapping	75,889	0.0402%	122	-	0.0000%	-	-	0.0000%	-
111-0 Recorder	1,349,975	0.7159%	2,174	345	0.2666%	1,574	0.40	0.4000%	3,741
112-0 Elections	484,640	0.2570%	780	1,093	0.8447%	4,986	0.20	0.2000%	1,871
116-0 Community Development	1,590,298	0.8433%	2,560	350	0.2705%	1,597	0.60	0.6000%	5,612
120-1 District Courts Admin	992,110	0.5261%	1,597	521	0.4027%	2,377	1.80	1.8000%	16,836
120-2 Courts Gen Jurisdiction	3,128,488	1.6590%	5,037	2,802	2.1655%	12,783	-	0.0000%	-
120-3 Family Court	3,251,259	1.7241%	5,235	1,321	1.0209%	6,026	-	0.0000%	-
120-4 Pre-Trial	1,193,794	0.6331%	1,922	105	0.0811%	479	-	0.0000%	-
120-5 Specialty Courts Division	536,408	0.2845%	864	79	0.0611%	361	-	0.0000%	-
123-0 Law Library	291,293	0.1545%	469	292	0.2257%	1,332	-	0.0000%	-
124-0 Public Defender	4,851,872	2.5729%	7,812	864	0.6677%	3,941	-	0.0000%	-
125-1 Incline Justice Court	238,580	0.1265%	384	53	0.0410%	242	-	0.0000%	-
125-3 Reno Justice Court	2,931,468	1.5545%	4,720	860	0.6646%	3,923	0.20	0.2000%	1,871
125-4 Sparks Justice Court	1,366,787	0.7248%	2,201	350	0.2705%	1,597	-	0.0000%	-
125-7 Wadsworth Justice Court	160,308	0.0850%	258	87	0.0672%	397	-	0.0000%	-
126-0 Incline Constable	153,691	0.0815%	247	333	0.2574%	1,519	0.10	0.1000%	935
127-0 Juvenile Services	8,514,712	4.5153%	13,709	2,872	2.2196%	13,102	1.50	1.5000%	14,030
128-0 Alternative Public Defender	1,257,334	0.6668%	2,025	245	0.1893%	1,117	-	0.0000%	-
129-0 Conflict Counsel	-	0.0000%	-	1,308	1.0109%	5,967	-	0.0000%	-
130-0 Library	5,522,590	2.9286%	8,892	1,944	1.5024%	8,869	1.20	1.2000%	11,224



County of Washoe, Nevada  
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103-3 COMPTRROLLER

ALLOCATION OF COSTS:

	103320 Payroll			103330 Accts Pay			103310 Comptroller		
	Salary \$	%	Allocated Costs	# Acct Pay Trans	%	Allocated Costs	Activity Weighting	%	Allocated Costs
140-1 Parks Administration	\$ 547,317	0.2902%	\$ 881	161	0.1244%	\$ 734	1.50	1.5000%	\$ 14,030
140-2 Parks Planning & Develop	224,978	0.1193%	362	46	0.0356%	210	-	0.0000%	-
140-15 Regional Parks	2,035,339	1.0793%	3,277	2,719	2.1014%	12,405	-	0.0000%	-
140-3 Recreation	16,180	0.0086%	26	-	0.0000%	-	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	4	0.0031%	18	-	0.0000%	-
150-0 Sheriff	50,621,378	26.8444%	81,506	9,747	7.5329%	44,467	6.00	6.0000%	56,120
153-0 Coroner	1,051,724	0.5577%	1,693	757	0.5850%	3,453	0.50	0.5000%	4,677
154-0 Alternative Sentencing	495,671	0.2629%	798	261	0.2017%	1,191	0.20	0.2000%	1,871
157100 Public Guardian	1,035,650	0.5492%	1,667	159	0.1229%	725	-	0.0000%	-
159100 Public Administrator	635,811	0.3372%	1,024	147	0.1136%	671	-	0.0000%	-
160200 Public Works Projects	302,340	0.1603%	487	30	0.0232%	137	-	0.0000%	-
163100 County Engineer	1,120,966	0.5944%	1,805	157	0.1213%	716	-	0.0000%	-
165100 Roads	3,718,326	1.9718%	5,987	1,452	1.1222%	6,624	-	0.0000%	-
179100 Social Services Admin	653,866	0.3468%	1,053	3,866	2.9878%	17,637	0.10	0.1000%	935
179200 General Assistance	144,470	0.0766%	233	-	0.0000%	-	-	0.0000%	-
179300 Medical Assit Indigent	1,716,419	0.9102%	2,764	-	0.0000%	-	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-	30	0.0232%	137	-	0.0000%	-
181-00 Community Support	14,533	0.0077%	23	2	0.0015%	9	0.70	0.7000%	6,547
182-0 Accrued Benefits	1,990,101	1.0553%	3,204	39	0.0301%	178	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
187-0 Fire Suppression	139	0.0001%	-	292	0.2257%	1,332	0.30	0.3000%	2,806
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	0.80	0.8000%	7,483
199-0 Undesignated Revenue	-	0.0000%	-	174	0.1345%	794	-	0.0000%	-
202-0 Public Health Administration	10,723,178	5.6864%	17,265	5,700	4.4052%	26,004	4.00	4.0000%	37,414
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	0.30	0.3000%	2,806
204-0 Library Expansion	1,670,897	0.8861%	2,690	1,216	0.9398%	5,548	0.30	0.3000%	2,806
205-0 Animal Services	1,762,771	0.9348%	2,838	1,498	1.1577%	6,834	0.50	0.5000%	4,677
208-0 Enhanced 911	5,456	0.0029%	9	237	0.1832%	1,081	0.30	0.3000%	2,806
209-0 Regional Safety Training Center	271,997	0.1442%	438	532	0.4112%	2,427	0.30	0.3000%	2,806
210-0 Regional Communication Center	322,103	0.1708%	519	875	0.6762%	3,992	0.90	0.9000%	8,418
211-0 Truckee River Flood Mgmt	955,184	0.5065%	1,538	1,239	0.9576%	5,653	0.50	0.5000%	4,677
221-0 Direct Assist/Med Indigent	-	0.0000%	-	934	0.7218%	4,261	0.30	0.3000%	2,806
225-0 Senior Center	2,053,535	1.0890%	3,306	3,256	2.5164%	14,855	3.50	3.5000%	32,737
228-0 Child Protective Services	12,647,341	6.7068%	20,363	28,268	21.8468%	128,963	2.60	2.6000%	24,319
266-0 Truckee Remediation	464,729	0.2464%	748	425	0.3285%	1,939	0.70	0.7000%	6,547
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	2	0.0015%	9	0.30	0.3000%	2,806
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	15	0.0116%	68	1.40	1.4000%	13,095
270-6 Other Restricted Funds - May	391,301	0.2075%	630	564	0.4359%	2,573	0.60	0.6000%	5,612
270-7 Other Rest Funds- Admin Assess	82,736	0.0439%	133	225	0.1739%	1,027	0.30	0.3000%	2,806
280-0 TMFPD General Fund	488,035	0.2588%	786	104	0.0804%	475	2.30	2.3000%	21,513
281-0 SFPD General Fund	4,569,083	2.4230%	7,357	2,786	2.1531%	12,710	1.70	1.7000%	15,901
283-0 SFPD Emergency Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-	23	0.0178%	105	-	0.0000%	-
286-0 TMFPD Emergency Fund	-	0.0000%	-	15	0.0116%	68	-	0.0000%	-
287-0 TMFPD Stabilization	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-	12	0.0093%	55	-	0.0000%	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-	-	0.0000%	-	0.30	0.3000%	2,806
301-0 Debt Service	-	0.0000%	-	26	0.0201%	119	1.00	1.0000%	9,353
340-0 SAD Debt Service	-	0.0000%	-	127	0.0982%	580	6.40	6.4000%	59,862
386-0 TMFPD Debt Service	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
402-0 Public Works Construction Fund	-	0.0000%	-	275	0.2125%	1,254	6.70	6.7000%	62,668
404-0 Parks Construction Fund	-	0.0000%	-	555	0.4289%	2,532	12.60	12.6000%	117,853
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	1	0.0008%	5	0.30	0.3000%	2,806
480-0 TMFPD Const	-	0.0000%	-	678	0.5240%	3,093	-	0.0000%	-
489-0 Capital Facilities Fund	-	0.0000%	-	14	0.0108%	64	0.60	0.6000%	5,612
494-0 Infrastructure Fund	-	0.0000%	-	111	0.0858%	506	0.60	0.6000%	5,612
520 Golf Course	427,060	0.2265%	688	990	0.7651%	4,516	1.60	1.6000%	14,965
560 Building and Safety Fund	781,261	0.4143%	1,258	153	0.1182%	698	0.60	0.6000%	5,612

County of Washoe, Nevada  
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103-3 COMPTROLLER

ALLOCATION OF COSTS:

	103320 Payroll			103330 Accts Pay			103310 Comptroller		
	Salary \$	%	Allocated Costs	# Acct Pay Trans	%	Allocated Costs	Activity Weighting	%	Allocated Costs
566-0 Water Resources	\$ 5,126,891.00	2.7188%	\$ 8,255.00	5,402	4.1749%	\$ 24,645.00	13.10	13.1000%	\$ 122,529
568-0 So. Truckee Meadows GID	-	0.0000%	-	20	0.0155%	91	2.00	2.0000%	18,707
618-0 Health Benefits	128,882	0.0683%	207	1,724	1.3324%	7,865	0.60	0.6000%	5,612
619-0 Risk Management	211,951	0.1124%	341	578	0.4467%	2,637	0.60	0.6000%	5,612
669-0 Equipment Services	1,339,087	0.7101%	2,156	8,501	6.5700%	38,783	0.60	0.6000%	5,612
682-0 TMFPD Worker's Comp	-	0.0000%	-	2	0.0015%	9	-	0.0000%	-
712-0 Nevada Works	537,568	0.2851%	866	-	0.0000%	-	0.10	0.1000%	935
713-0 RTC	7,069,765	3.7491%	11,383	186	0.1437%	848	1.30	1.3000%	12,159
714-0 WC School Dist Debt	-	0.0000%	-	13	0.0100%	59	0.80	0.8000%	7,483
715-0 Library Investment	2,376	0.0013%	4	1,190	0.9197%	5,429	0.20	0.2000%	1,871
716-0 TWRQSA Joint Venture	-	0.0000%	-	16	0.0124%	73	0.10	0.1000%	935
721-0 Public Guard Trust	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
722-0 Social Service Trust	-	0.0000%	-	472	0.3648%	2,153	-	0.0000%	-
730-0 Fish and Game	-	0.0000%	-	15	0.0116%	68	-	0.0000%	-
732-0 Range Improvement District	-	0.0000%	-	4	0.0031%	18	-	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%	-	14	0.0108%	64	-	0.0000%	-
750-0 OPEB Trust Fund	-	0.0000%	-	1	0.0008%	5	-	0.0000%	-
752-0 Agency Tax Settlement	-	0.0000%	-	369	0.2852%	1,684	-	0.0000%	-
753-0 Deferred Com Division	-	0.0000%	-	18	0.0139%	82	-	0.0000%	-
754-0 Tahoe Regional Planning	-	0.0000%	-	35	0.0270%	159	-	0.0000%	-
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
760-0 Project Restart	-	0.0000%	-	19	0.0147%	87	-	0.0000%	-
766-0 Western Reg Wtr Comm	297,058	0.1575%	478	106	0.0819%	483	-	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%	-	6,747	5.2144%	30,789	7.00	7.0000%	65,474
<b>Total Allocations to Operating Depts:</b>	<b>165,147,450</b>	<b>87.5769%</b>	<b>265,901</b>	<b>113,895</b>	<b>88.0232%</b>	<b>519,610</b>	<b>94.80</b>	<b>94.8000%</b>	<b>886,702</b>
<b>Total Costs Allocated</b>	<b>\$ 188,574,488</b>	<b>100.0000%</b>	<b>\$ 303,617</b>	<b>129,392</b>	<b>100.0000%</b>	<b>\$ 590,309</b>	<b>100.00</b>	<b>100.0000%</b>	<b>\$ 935,340</b>

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

103-3 COMPTROLLER

ALLOCATION OF COSTS, cont'd:	Collections		Collection Accounts		Collections		Collection Cleared		103320 Payroll		103330 Accts		Total	
	Open Accts	%	Allocated Costs	FY 2010 \$ Cleared	%	Allocated Costs	Allocated Costs	Allocated Costs	Allocated Costs	Allocated Costs	103310 Comptroller	Comptroller	Total	
													Allocated Costs	Total Allocated
Allocated Departments:														
101-1 County Manager	-	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ 1,023	\$ 256	\$ 16,836	\$ 18,115				
101-6 Com Relations	-	0.0000%	-	-	0.0000%	-	585	557	-	1142				
101-8 Mgmt Svcs	-	0.0000%	-	-	0.0000%	-	656	853	-	1509				
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-	204	68	-	272				
103-1 Finance Admin	-	0.0000%	-	-	0.0000%	-	252	146	1,871	2269				
103-3 Comptroller	-	0.0000%	-	-	0.0000%	-	-	1,177	-	1177				
103-5 Budget Div	-	0.0000%	-	-	0.0000%	-	701	155	-	856				
106-1 DA Criminal	-	0.0000%	-	-	0.0000%	-	12,932	7,742	13,095	33769				
106700 DA Civil	-	0.0000%	-	-	0.0000%	-	3,732	1,067	-	4799				
108100 IT Admin	-	0.0000%	-	-	0.0000%	-	447	6,693	2,806	9946				
108301 Telecomm	-	0.0000%	-	-	0.0000%	-	281	-	-	281				
108300-900 IT Software & Services	-	0.0000%	-	-	0.0000%	-	5,539	-	-	5539				
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-	2,331	-	-	2331				
108500 IT Enterprise Infra	-	0.0000%	-	-	0.0000%	-	-	2,162	-	2162				
109-0 Human Resources	-	0.0000%	-	-	0.0000%	-	1,786	1,806	1,871	5463				
110-0 Purchasing	-	0.0000%	-	-	0.0000%	-	585	-	-	585				
113-0 Treasurer	-	0.0000%	-	-	0.0000%	-	1,914	1,264	-	3178				
160-1 Public Works Admin	-	0.0000%	-	-	0.0000%	-	903	675	12,159	13737				
161100 General Svcs Admin	-	0.0000%	-	-	0.0000%	-	519	2,222	-	2741				
Fund 162-1 Facility Mgmt (Adj)	-	0.0000%	-	-	0.0000%	-	3,326	43,856	-	47182				
161300 Energy	-	0.0000%	-	-	0.0000%	-	-	-	-	0				
162000 Facilities Preservation	-	0.0000%	-	-	0.0000%	-	-	-	-	0				
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-	-	-	0				
Subtotal, Allocated Departments	-	0.0000%	-	-	0.0000%	-	37,716	70,699	48,638	157,053				
Operating Departments														
100-0 County Commission	-	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ 489	\$ 324	\$ 1,871	\$ 2,684				
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-	-	-	0				
101-5 Emer Mgmt Administration	-	0.0000%	-	-	0.0000%	-	358	251	-	609				
102-0 Assessor	-	0.0000%	-	-	0.0000%	-	6,252	2,354	1,871	10477				
103-9 Merit Award Program	-	0.0000%	-	-	0.0000%	-	-	-	-	0				
104-0 Clerk	-	0.0000%	-	-	0.0000%	-	1,439	1,620	3,741	6800				
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-	82	2,509	-	2591				
106-3 Family Support Enf	-	0.0000%	-	-	0.0000%	-	3,791	766	-	4557				
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-	-	-	0				
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	-	-	-	0				
106-9 Drug Forfeitures	-	0.0000%	-	-	0.0000%	-	85	114	-	199				
108700 GIS	-	0.0000%	-	-	0.0000%	-	1,351	-	-	1351				
108-7 GIS Base Mapping	-	0.0000%	-	-	0.0000%	-	122	-	-	122				
111-0 Recorder	-	0.0000%	-	-	0.0000%	-	2,174	1,574	3,741	7489				
112-0 Elections	-	0.0000%	-	-	0.0000%	-	780	4,986	1,871	7637				
116-0 Community Development	-	0.0000%	-	-	0.0000%	-	2,560	1,597	5,612	9769				
120-1 District Courts Admin	2,425	32.2516%	81,484	787,765	8.1182%	20,511	1,597	2,377	16,836	122805				
120-2 Courts Gen Jurisdiction	-	0.0000%	-	-	0.0000%	-	5,037	12,783	-	17820				
120-3 Family Court	-	0.0000%	-	-	0.0000%	-	5,235	6,026	-	11261				
120-4 Pre-Trial	-	0.0000%	-	-	0.0000%	-	1,922	479	-	2401				
120-5 Specialty Courts Division	-	0.0000%	-	-	0.0000%	-	864	361	-	1225				
123-0 Law Library	-	0.0000%	-	-	0.0000%	-	469	1,332	-	1801				
124-0 Public Defender	2,605	34.6456%	87,533	741,568	7.6421%	19,308	7,812	3,941	-	118594				
125-1 Incline Justice Court	-	0.0000%	-	23,296	0.2401%	607	384	242	-	1233				
125-3 Reno Justice Court	-	0.0000%	-	2,067,317	21.3044%	53,826	4,720	3,923	1,871	64340				
125-4 Sparks Justice Court	-	0.0000%	-	266,175	2.7430%	6,930	2,201	1,597	-	10728				
125-7 Wadsworth Justice Court	75	0.9975%	2,520	231,245	2.3831%	6,021	258	397	-	9196				
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-	247	1,519	935	2701				
127-0 Juvenile Services	1,221	16.2389%	41,028	548,327	5.6507%	14,277	13,709	13,102	14,030	96146				
128-0 Alternative Public Defender	-	0.0000%	-	-	0.0000%	-	2,025	1,117	-	3142				
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-	5,967	-	5967				
130-0 Library	-	0.0000%	-	-	0.0000%	-	8,892	8,869	11,224	28985				

County of Washoe, Nevada  
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103-3 COMPTROLLER

ALLOCATION OF COSTS, cont'd:	Collections		Collection Accounts		Collections		Collection Cleared		103320 Payroll		103330 Accts		Total	
	Open Accts	%	Allocated Costs	FY 2010 \$ Cleared	%	Allocated Costs	Allocated Costs	Allocated Costs	Pay		103310 Comptroller	Total Allocated		
									Pay	103310 Comptroller				
140-1 Parks Administration	-	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ 881	\$ 734	\$ 14,030	\$ 15,645				
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-	362	210	-	572				
140-15 Regional Parks	-	0.0000%	-	-	0.0000%	-	3,277	12,405	-	15682				
140-3 Recreation	-	0.0000%	-	-	0.0000%	-	26	-	-	26				
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-	18	-	18				
150-0 Sheriff	744	9.8949%	25,000	4,691,249	48.3449%	122,144	81,506	44,467	56,120	329237				
153-0 Coroner	-	0.0000%	-	-	0.0000%	-	1,693	3,453	4,677	9823				
154-0 Alternative Sentencing	-	0.0000%	-	-	0.0000%	-	798	1,191	1,871	3860				
157100 Public Guardian	-	0.0000%	-	-	0.0000%	-	1,667	725	-	2392				
159100 Public Administrator	-	0.0000%	-	-	0.0000%	-	1,024	671	-	1695				
160200 Public Works Projects	-	0.0000%	-	-	0.0000%	-	487	137	-	624				
163100 County Engineer	-	0.0000%	-	-	0.0000%	-	1,805	716	-	2521				
165100 Roads	-	0.0000%	-	-	0.0000%	-	5,987	6,624	-	12611				
179100 Social Services Admin	-	0.0000%	-	-	0.0000%	-	1,053	17,637	935	19625				
179200 General Assistance	-	0.0000%	-	-	0.0000%	-	233	-	-	233				
179300 Medical Assit Indigent	-	0.0000%	-	-	0.0000%	-	2,764	-	-	2764				
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-	-	137	-	137				
181-0 Community Support	-	0.0000%	-	-	0.0000%	-	23	9	6,547	6579				
182-0 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	3,204	178	-	3382				
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-	-	-	0				
187-0 Fire Suppression	-	0.0000%	-	-	0.0000%	-	-	1,332	2,806	4138				
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-	-	7,483	7483				
199-0 Undesignated Revenue	-	0.0000%	-	-	0.0000%	-	-	794	-	794				
202-0 Public Health Administration	-	0.0000%	-	-	0.0000%	-	17,265	26,004	37,414	80683				
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-	-	2,806	2806				
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-	2,690	5,548	2,806	11044				
205-0 Animal Services	-	0.0000%	-	-	0.0000%	-	2,838	6,834	4,677	14349				
208-0 Enhanced 911	-	0.0000%	-	-	0.0000%	-	9	1,081	2,806	3896				
209-0 Regional Safety Training Center	-	0.0000%	-	-	0.0000%	-	438	2,427	2,806	5671				
210-0 Regional Communication Center	-	0.0000%	-	-	0.0000%	-	519	3,992	8,418	12929				
211-0 Truckee River Flood Mgmt	-	0.0000%	-	-	0.0000%	-	1,538	5,653	4,677	11868				
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-	0.0000%	-	-	4,261	2,806	7067				
225-0 Senior Center	-	0.0000%	-	-	0.0000%	-	3,306	14,855	32,737	50898				
228-0 Child Protective Services	-	0.0000%	-	-	0.0000%	-	20,363	128,963	24,319	173645				
266-0 Truckee Remediation District	-	0.0000%	-	-	0.0000%	-	748	1,939	6,547	9234				
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	0.0000%	-	-	9	2,806	2815				
270-3 Other Restricted Funds- Coop Ext	-	0.0000%	-	-	0.0000%	-	-	68	13,095	13163				
270-6 Other Restricted Funds - May	-	0.0000%	-	-	0.0000%	-	630	2,573	5,612	8815				
270-7 Other Rest Funds- Admin Assess	-	0.0000%	-	-	0.0000%	-	133	1,027	2,806	3966				
280-0 TMFPD General Fund	-	0.0000%	-	-	0.0000%	-	786	475	21,513	22774				
281-0 SFPD General Fund	-	0.0000%	-	-	0.0000%	-	7,357	12,710	15,901	35968				
283-0 SFPD Emergency Fund	-	0.0000%	-	-	0.0000%	-	-	-	-	0				
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-	-	0.0000%	-	-	105	-	105				
286-0 TMFPD Emergency Fund	-	0.0000%	-	-	0.0000%	-	-	68	-	68				
287-0 TMFPD Stabilization	-	0.0000%	-	-	0.0000%	-	-	-	-	0				
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-	-	0.0000%	-	-	55	-	55				
295-0 Prefunded Ret Health Ben	-	0.0000%	-	-	0.0000%	-	-	-	2,806	2806				
301-0 Debt Service	-	0.0000%	-	-	0.0000%	-	-	119	9,353	9472				
340-0 SAD Debt Service	-	0.0000%	-	-	0.0000%	-	-	580	59,862	60442				
386-0 TMFPD Debt Service	-	0.0000%	-	-	0.0000%	-	-	-	-	0				
402-0 Public Works Construction Fund	-	0.0000%	-	-	0.0000%	-	-	1,254	62,668	63922				
404-0 Parks Construction Fund	-	0.0000%	-	-	0.0000%	-	-	2,532	117,853	120385				
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-	0.0000%	-	-	5	2,806	2811				
480-0 TMFPD Const	-	0.0000%	-	-	0.0000%	-	-	3,093	-	3093				
489-0 Capital Facilities Fund	-	0.0000%	-	-	0.0000%	-	-	64	5,612	5676				
494-0 Infrastructure Fund	-	0.0000%	-	-	0.0000%	-	-	506	5,612	6118				
520 Golf Course	-	0.0000%	-	-	0.0000%	-	688	4,516	14,965	20169				
560 Building and Safety Fund	-	0.0000%	-	-	0.0000%	-	1,258	698	5,612	7568				

County of Washoe, Nevada  
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103-3 COMPTROLLER

ALLOCATION OF COSTS, cont'd:	Collections		Collection Accounts		Collections		Collection Cleared		103320 Payroll		103330 Accts		Total	
	Open Accts	%	Allocated Costs		Cleared	%	Allocated Costs	Allocated Costs	Allocated Costs	Pay	103310 Comptroller	Comptroller	Total Allocated	
					FY 2010 \$									
566-0 Water Resources	410	5.4529%	\$ 13,777		\$ 284,179	2.9286%	\$ 7,399	\$ 8,255.00	\$ 24,645	\$ 122,529	\$ 176,605			
568-0 So.Truckee Meadows GID	-	0.0000%	-		-	0.0000%	-	-	91	18,707	18798			
618-0 Health Benefits	-	0.0000%	-		-	0.0000%	-	207	7,865	5,612	13684			
619-0 Risk Management	1	0.0133%	34		5,925	0.0611%	154	341	2,637	5,612	8778			
669-0 Equipment Services	-	0.0000%	-		-	0.0000%	-	2,156	38,783	5,612	46551			
682-0 TMFPD Worker's Comp	-	0.0000%	-		-	0.0000%	-	-	9	-	9			
712-0 Nevada Works	-	0.0000%	-		-	0.0000%	-	866	-	935	1801			
713-0 RTC	-	0.0000%	-		-	0.0000%	-	11,383	848	12,159	24390			
714-0 WC School Dist Debt	-	0.0000%	-		-	0.0000%	-	-	59	7,483	7542			
715-0 Library Investment	-	0.0000%	-		-	0.0000%	-	4	5,429	1,871	7304			
716-0 TWRQSA Joint Venture	-	0.0000%	-		-	0.0000%	-	-	73	935	1008			
721-0 Public Guard Trust	-	0.0000%	-		-	0.0000%	-	-	-	-	0			
722-0 Social Service Trust	-	0.0000%	-		-	0.0000%	-	-	2,153	-	2153			
730-0 Fish and Game	-	0.0000%	-		-	0.0000%	-	-	68	-	68			
732-0 Range Improvement District	-	0.0000%	-		-	0.0000%	-	-	18	-	18			
738-0 Court Trust Fund	-	0.0000%	-		-	0.0000%	-	-	-	-	0			
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-		-	0.0000%	-	-	-	-	0			
740-0 Railroad Grd Sep Pro	-	0.0000%	-		-	0.0000%	-	-	-	-	0			
742-0 Southwest Point/Arrowhead	-	0.0000%	-		-	0.0000%	-	-	64	-	64			
750-0 OPEB Trust Fund	-	0.0000%	-		-	0.0000%	-	-	5	-	5			
752-0 Agency Tax Settlement	-	0.0000%	-		-	0.0000%	-	-	1,684	-	1684			
753-0 Deferred Com Division	-	0.0000%	-		-	0.0000%	-	-	82	-	82			
754-0 Tahoe Regional Planning	-	0.0000%	-		-	0.0000%	-	-	159	-	159			
756-0 Tank Farm	-	0.0000%	-		-	0.0000%	-	-	-	-	0			
760-0 Project Restart	-	0.0000%	-		-	0.0000%	-	-	87	-	87			
768-0 Western Reg Wlr Comm	-	0.0000%	-		-	0.0000%	-	478	483	-	961			
990055 May Building Trust	-	0.0000%	-		-	0.0000%	-	-	-	-	0			
990221 Verdi Tv Admin	-	0.0000%	-		-	0.0000%	-	-	-	-	0			
992010 Senior Services Fund	-	0.0000%	-		-	0.0000%	-	-	-	-	0			
994000 TRPA Permits	-	0.0000%	-		-	0.0000%	-	-	-	-	0			
994002 AT&T Cell Tower	-	0.0000%	-		-	0.0000%	-	-	-	-	0			
994003 Ubiquitel Cell Tower	-	0.0000%	-		-	0.0000%	-	-	-	-	0			
998000 Financial Assurances	-	0.0000%	-		-	0.0000%	-	-	-	-	0			
Other	38	0.5053%	1,276		56,660	0.5838%	1,474	-	30,789	65,474	99,013			
<b>Total Allocations to Operating Depts:</b>	<b>7,519</b>	<b>100.0000%</b>	<b>252,652</b>		<b>9,703,706</b>	<b>100.0000%</b>	<b>252,651</b>	<b>265,901</b>	<b>519,610</b>	<b>886,702</b>	<b>2,177,516</b>			
<b>Total Costs Allocated</b>	<b>7,519</b>	<b>100.0000%</b>	<b>\$ 252,652</b>		<b>\$ 9,703,706</b>	<b>100.0000%</b>	<b>\$ 252,651</b>	<b>\$ 303,617</b>	<b>\$ 590,309</b>	<b>\$ 935,340</b>	<b>\$ 2,334,569</b>			

County of Washoe, Nevada  
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103-5 BUDGET DIVISION

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Budget Division of the Department of Finance is responsible for preparing the County's budget for presentation to and consideration by the Board of County Commissioners. They assist County agencies in their funding requests, ensuring compliance with County policies. It is their responsibility to establish the availability of resources from all sources to support County programs. Their scope is all County government operations, including those supported with federal funds, and includes identifying the County resources and funding that is related to federally financed programs. The costs of the Budget Office are allocated to all County operating agencies based on FY 2010 adopted budgets (in \$1,000s). This does not include any capital funds.

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103-5 BUDGET DIVISION

COSTS TO BE ALLOCATED					
Item of Cost	Total, all Services	General Admin	Budget Division		
Department Expenditures					
Salaries	\$ 435,524	\$ -	\$ 435,524	\$ -	\$ -
Salary %	100.0000%	0.0000%	100.0000%		
Benefits	156,322	-	156,322	-	-
	591,846	-	591,846	-	-
Services & Supplies	12,073	-	12,073	-	-
Professional Svcs	-	-	-	-	-
Other Expense	-	-	-	-	-
Equipment	-	-	-	-	-
Departmental Expenditures Total	603,919	-	603,919	-	-
A-87 Adjustments:					
TMFD Reimbursement	(8,800)	-	(8,800)	-	-
Non-Allocable Professional Svcs	-	-	-	-	-
Add Depreciation, Equipment	-	-	-	-	-
A-87 Allowable Costs	595,119	-	595,119	-	-
Allocated Costs:					
101-1 County Manager	1,439	-	1,439	-	-
101-6 Com Relations	1,636	-	1,636	-	-
101-8 Mgmt Svcs	197	-	197	-	-
101-9 Internal Audit	-	-	-	-	-
103-1 Finance Admin	69,396	-	69,396	-	-
103-3 Comptroller	856	-	856	-	-
103-5 Budget Div	-	-	-	-	-
106-1 DA Criminal	-	-	-	-	-
106700 DA Civil	-	-	-	-	-
108100 IT Admin	-	-	-	-	-
108301 Telecomm	364	-	364	-	-
108300-900 IT Software & Services	18,961	-	18,961	-	-
108500 IT Enterprise Infra	5,208	-	5,208	-	-
108800 IT Infrastructure Pres	-	-	-	-	-
109-0 Human Resources	-	-	-	-	-
110-0 Purchasing	88	-	88	-	-
113-0 Treasurer	46	-	46	-	-
160-1 Public Works Admin	-	-	-	-	-
161100 General Svcs Admin	-	-	-	-	-
Fund 162-1 Facility Mgmt (Adj)	-	-	-	-	-
161300 Energy	-	-	-	-	-
162000 Facilities Preservation	-	-	-	-	-
188-0 Fund Transfers	18,796	-	18,796	-	-
Total A-87 Costs	712,106	-	712,106	-	-
Distribute General Administration		-	-	-	-
Total Costs by Function	712,106	-	712,106	-	-
Unallowable Costs	-	-	-	-	-
Total Allocated Costs	\$ 712,106	\$ -	\$ 712,106	-	-

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103-5 BUDGET DIVISION

ALLOCATION OF COSTS:

		Budget Division				
		Budget (\$1000)	%	Allocated Costs		
<b>Allocated Departments:</b>						
101-1 County Manager	\$	967	0.2373%	\$	1,690	
101-6 Com Relations		681	0.1671%		1,190	
101-8 Mgmt Svcs		805	0.1975%		1,406	
101-9 Internal Audit		171	0.0420%		299	
103-1 Finance Admin		204	0.0501%		357	
103-3 Comptroller		1,810	0.4441%		3,162	
103-5 Budget Div		-	0.0000%		-	
106-1 DA Criminal		12,310	3.0203%		21,508	
106700 DA Civil		3,263	0.8006%		5,701	
108100 IT Admin		6,141	1.5067%		10,729	
108301 Telecomm		770	0.1889%		1,345	
108300-900 IT Software & Services		1,846	0.4529%		3,225	
108500 IT Enterprise Infra		-	0.0000%		-	
108800 IT Infrastructure Pres		875	0.2147%		1,529	
109-0 Human Resources		2,376	0.5830%		4,152	
110-0 Purchasing		513	0.1259%		897	
113-0 Treasurer		2,019	0.4954%		3,528	
160-1 Public Works Admin		989	0.2427%		1,728	
161100 General Svcs Admin		1,315	0.3226%		2,297	
Fund 162-1 Facility Mgmt (Adj)		11,565	2.8375%		20,206	
161300 Energy		-	0.0000%		-	
162000 Facilities Preservation		-	0.0000%		-	
188-0 Fund Transfers		-	0.0000%		-	
<b>Subtotal, Allocated Departments</b>		<b>48,620</b>	<b>11.9293%</b>		<b>84,949</b>	<b>-</b>
<b>Operating Departments</b>						
100-0 County Commission	\$	508	0.1246%	\$	887	
101-3 Grants Division - Co Mgr.		-	0.0000%		-	
101-5 Emer Mgmt Administration		297	0.0729%		519	
102-0 Assessor		5,678	1.3931%		9,920	
103-9 Merit Award Program		-	0.0000%		-	
104-0 Clerk		1,365	0.3349%		2,385	
106-2 CARES/SART		368	0.0903%		643	
106-3 Family Support Enf		3,492	0.8568%		6,101	
106-5 DA Grants		97	0.0238%		169	
106710 DA CPS Integration		-	0.0000%		-	
106-9 Drug Forfeitures		114	0.0280%		199	
108700 GIS		-	0.0000%		-	
108-7 GIS Base Mapping		2,149	0.5273%		3,755	
111-0 Recorder		2,102	0.5157%		3,672	
112-0 Elections		1,282	0.3145%		2,240	
116-0 Community Development		2,643	0.6485%		4,618	
120-1 District Courts Admin		1,932	0.4740%		3,375	
120-2 Courts Gen Jurisdiction		5,525	1.3556%		9,653	
120-3 Family Court		5,229	1.2829%		9,136	
120-4 Pre-Trial		1,738	0.4264%		3,036	
120-5 Specialty Courts Division		1,763	0.4326%		3,081	
123-0 Law Library		701	0.1720%		1,225	
124-0 Public Defender		7,149	1.7540%		12,490	
125-1 Incline Justice Court		421	0.1033%		736	
125-3 Reno Justice Court		4,566	1.1203%		7,978	
125-4 Sparks Justice Court		2,184	0.5358%		3,815	
125-7 Wadsworth Justice Court		251	0.0616%		439	
126-0 Incline Constable		292	0.0716%		510	
127-0 Juvenile Services		13,867	3.4023%		24,228	
128-0 Alternative Public Defender		1,850	0.4539%		3,232	
129-0 Conflict Counsel		1,835	0.4502%		3,206	
130-0 Library		8,108	1.9893%		14,166	



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103-5 BUDGET DIVISION

ALLOCATION OF COSTS:

	Budget Division		
	Budget (\$1000)	%	Allocated Costs
140-1 Parks Administration	\$ 697	0.1710%	\$ 1,218
140-2 Parks Planning & Develop	449	0.1102%	785
140-15 Regional Parks	3,950	0.9691%	6,901
140-3 Recreation	91	0.0223%	159
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	89,492	21.9568%	156,358
153-0 Coroner	1,805	0.4429%	3,154
154-0 Alternative Sentencing	892	0.2189%	1,559
157100 Public Guardian	1,487	0.3648%	2,598
159100 Public Administrator	923	0.2265%	1,613
160200 Public Works Projects	464	0.1138%	810
163100 County Engineer	1,948	0.4779%	3,403
165100 Roads	11,306	2.7739%	19,753
179100 Social Services Admin	1,086	0.2665%	1,898
179200 General Assistance	853	0.2093%	1,490
179300 Medical Assit Indigent	12,454	3.0556%	21,759
180-0 Intergovernmental	-	0.0000%	-
181-0 Community Support	-	0.0000%	-
182-0 Accrued Benefits	9,278	2.2764%	16,210
184-0 Regional Water Planning	-	0.0000%	-
187-0 Fire Suppression	232	0.0569%	405
189-0 Contingency	-	0.0000%	-
199-0 Undesignated Revenue	624	0.1531%	1,090
202-0 Public Health Administration	19,154	4.6995%	33,465
203-0 Stabilization Fund	-	0.0000%	-
204-0 Library Expansion	2,915	0.7152%	5,093
205-0 Animal Services	4,693	1.1514%	8,199
208-0 Enhanced 911	1,232	0.3023%	2,153
209-0 Regional Safety Training Center	773	0.1897%	1,351
210-0 Regional Communication Center	1,221	0.2996%	2,133
211-0 Truckee River Flood Mgmt	4,475	1.0979%	7,818
221-0 Direct Assist/Med Indigent	11,883	2.9155%	20,761
225-0 Senior Center	4,270	1.0477%	7,461
228-0 Child Protective Services	42,363	10.3938%	74,015
266-0 Truckee Remediation District	3,779	0.9272%	6,603
270-2 Other Restricted Funds-Baseball	4	0.0010%	7
270-3 Other Restricted Funds-Coop Ext	2,664	0.6536%	4,654
270-6 Other Restricted Funds - May	785	0.1926%	1,372
270-7 Other Rest Funds-Admin Assess	1,017	0.2495%	1,777
280-0 TMFPD General Fund	-	0.0000%	-
281-0 SFPD General Fund	-	0.0000%	-
283-0 SFPD Emergency Fund	-	0.0000%	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-
286-0 TMFPD Emergency Fund	-	0.0000%	-
287-0 TMFPD Stabilization	-	0.0000%	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-
301-0 Debt Service	-	0.0000%	-
340-0 SAD Debt Service	-	0.0000%	-
386-0 TMFPD Debt Service	-	0.0000%	-
402-0 Public Works Construction Fund	-	0.0000%	-
404-0 Parks Construction Fund	-	0.0000%	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-
480-0 TMFPD Const	-	0.0000%	-
489-0 Capital Facilities Fund	-	0.0000%	-
494-0 Infrastructure Fund	-	0.0000%	-
520 Golf Course	1,488	0.3651%	2,600
560 Building and Safety Fund	1,412	0.3464%	2,467

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 103-5 BUDGET DIVISION

ALLOCATION OF COSTS:

Budget Division

	Budget (\$1000)	%	Allocated Costs		
566-0 Water Resources	\$ 25,689	6.3028%	\$ 44,883.00		
568-0 So.Truckee Meadows GID	-	0.0000%	-		
618-0 Health Benefits	6,999	1.7172%	12,228		
619-0 Risk Management	365	0.0896%	638		
669-0 Equipment Services	6,240	1.5310%	10,902		
682-0 TMFPD Worker's Comp	-	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%	-		
721-0 Public Guard Trust	-	0.0000%	-		
722-0 Social Service Trust	-	0.0000%	-		
730-0 Fish and Game	-	0.0000%	-		
732-0 Range Improvement District	-	0.0000%	-		
738-0 Court Trust Fund	-	0.0000%	-		
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-		
740-0 Railroad Grd Sep Pro	-	0.0000%	-		
742-0 Southwest Point/Arrowhead	-	0.0000%	-		
750-0 OPEB Trust Funds	-	0.0000%	-		
752-0 Agency Tax Settlement	-	0.0000%	-		
753-0 Deferred Com Division	-	0.0000%	-		
754-0 Tahoe Regional Planning	-	0.0000%	-		
756-0 Tank Farm	-	0.0000%	-		
760-0 Project Restart	-	0.0000%	-		
766-0 Western Reg Wtr Comm	-	0.0000%	-		
990055 May Building Trust	-	0.0000%	-		
990221 Verdi Tv Admin	-	0.0000%	-		
992010 Senior Services Fund	-	0.0000%	-		
994000 TRPA Permits	-	0.0000%	-		
994002 AT&T Cell Tower	-	0.0000%	-		
994003 Ubiquitel Cell Tower	-	0.0000%	-		
998000 Financial Assurances	-	0.0000%	-		
Other	-	0.0000%	-		
Total Allocations to Operating Depts:	358,958	88.0707%	627,157	-	-
Total Costs Allocated	\$ 407,578	100.0000%	\$ 712,106	-	-

\* Used only Operating Revenues (No Capital Outlay, Other Use, or claims costs)

County of Washoe, Nevada  
County Wide Cost Allocation Plan  
Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
Fixed for the Fiscal Year ending June 30, 2012

106-1 DISTRICT ATTORNEY

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The District Attorney 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 2010 salaries in each. Costs of the criminal prosecution activities comprising the majority of costs in this budget unit are not allocated. Costs that are only identified to the DA's Office but are for total agency operations are placed within the Department administrative costs and allocated across all Division of the Department based upon salaries.

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

106-1 DISTRICT ATTORNEY

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	Dept Admin	DA Criminal	Chief Legal Off
Department Expenditures				
Salaries	\$ 8,032,116	\$ -	\$ 198,216	\$ 7,640,641
Salary %	100.0000%	0.0000%	2.4678%	95.1261%
Benefits	3,001,261	-	66,072	2,886,874
	11,033,377	264,288	10,527,515	241,574
Services & Supplies	376,504	9,291	358,154	9,059
Professional Svcs/Legal	142,065	-	142,065	-
Legal Defense/Expert Witness Fees	251,016	-	251,016	-
Other Expense	-	-	-	-
Equipment	25,145	621	23,919	605
Travel	-	-	-	-
Departmental Expenditures Total	11,828,107	274,200	11,302,669	251,238
A-87 Adjustments:				
Unallowable Restricted Funds	(113,672)	(2,805)	(108,132)	(2,735)
Unallowable Professional Svcs	(142,065)	-	(142,065)	-
Unallowable Defense/Expert Witness	(251,016)	-	(251,016)	-
Reimbursements	(30,377)	(750)	(28,896)	(731)
Add Depreciation	-	-	-	-
A-87 Allowable Costs	11,290,977	270,645	10,772,560	247,772
Allocated Costs:				
101-1 County Manager	26,544	655	25,250	639
101-6 Com Relations	30,171	745	28,700	726
101-8 Mgmt Svcs	3,629	90	3,452	87
101-9 Internal Audit	-	-	-	-
103-1 Finance Admin	-	-	-	-
103-3 Comptroller	33,769	833	32,123	813
103-5 Budget Div	21,508	531	20,460	517
106-1 DA Criminal	1,137,520	-	1,082,078	55,442
106700 DA Civil	443,145	10,936	421,547	10,662
108100 IT Admin	-	-	-	-
108301 Telecomm	10,250	253	9,750	247
108300-900 IT Software & Services	507,289	507,289	-	-
108500 IT Enterprise Infra	216,147	216,147	-	-
108800 IT Infrastructure Pres	-	-	-	-
109-0 Human Resources	134,650	134,650	-	-
110-0 Purchasing	3,785	93	3,601	91
113-0 Treasurer	2,297	57	2,185	55
160-1 Public Works Admin	-	-	-	-
161100 General Svcs Admin	9,896	244	9,414	238
Fund 162-1 Facility Mgmt (Adj)	682,548	16,844	649,281	16,423
161300 Energy	-	-	-	-
162000 Facilities Preservation	-	-	-	-
188-0 Fund Transfers	653,997	653,997	-	-
Total A-87 Costs	15,208,122	1,814,009	13,060,401	333,712
Distribute General Administration	-	-	-	-
Total Costs by Function	15,208,122	1,814,009	13,060,401	333,712
Unallowable Costs	(13,394,113)	-	(13,060,401)	(333,712)
Total Allocated Costs	\$ 1,814,009	\$ -	\$ 1,814,009	\$ -

Reconciliation to SAP 106-0	
Central Service Cost Centers:	Total
106-1 DA Crim & Admin	11,828,107
106-7 Civil Division	\$ 3,196,671
	15,024,778
Non-Central Service Cost Centers:	
106-2 Cares/SART	262,226
106-3 Family Support	3,454,044
106-5 Grants	80,213
106-9 Drug Forfeitures	92,298
Total	\$ 18,913,559

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

106-1 DISTRICT ATTORNEY

ALLOCATION OF COSTS:

	Dept Admin		
	Salary Costs	%	Allocated Costs
Allocated Departments:			
101-1 County Manager	\$ -	0.0000%	\$ -
101-6 Com Relations	-	0.0000%	-
101-8 Mgmt Svcs	-	0.0000%	-
101-9 Internal Audit	-	0.0000%	-
103-1 Finance Admin	-	0.0000%	-
103-3 Comptroller	-	0.0000%	-
103-5 Budget Div	-	0.0000%	-
106-1 DA Criminal	8,032,116	62.7075%	1,137,520
106700 DA Civil	2,318,212	18.0985%	328,308
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%	-
110-0 Purchasing	-	0.0000%	-
113-0 Treasurer	-	0.0000%	-
160-1 Public Works Admin	-	0.0000%	-
161100 General Svcs Admin	-	0.0000%	-
Fund 162-1 Facility Mgmt (Adj)	-	0.0000%	-
161300 Energy	-	0.0000%	-
162000 Facilities Preservation	-	0.0000%	-
188-0 Fund Transfers	-	0.0000%	-
Subtotal, Allocated Departments	10,350,328	80.8060%	1,465,828
Operating Departments			
100-0 County Commission	\$ -	0.0000%	\$ -
101-3 Grants Division - Co Mgr.	-	0.0000%	-
101-5 Emer Mgmt Administration	-	0.0000%	-
102-0 Assessor	-	0.0000%	-
103-9 Merit Award Program	-	0.0000%	-
104-0 Clerk	-	0.0000%	-
106-2 CARES/SART	50,948	0.3978%	7,216
106-3 Family Support Enf	2,354,683	18.3833%	333,475
106-5 DA Grants	-	0.0000%	-
106710 DA CPS Integration	-	0.0000%	-
106-9 Drug Forfeitures	52,882	0.4129%	7,490
108700 GIS	-	0.0000%	-
108-7 GIS Base Mapping	-	0.0000%	-
111-0 Recorder	-	0.0000%	-
112-0 Elections	-	0.0000%	-
116-0 Community Development	-	0.0000%	-
120-1 District Courts Admin	-	0.0000%	-
120-2 Courts Gen Jurisdiction	-	0.0000%	-
120-3 Family Court	-	0.0000%	-
120-4 Pre-Trial	-	0.0000%	-
120-5 Specialty Courts Division	-	0.0000%	-
123-0 Law Library	-	0.0000%	-
124-0 Public Defender	-	0.0000%	-
125-1 Incline Justice Court	-	0.0000%	-
125-3 Reno Justice Court	-	0.0000%	-
125-4 Sparks Justice Court	-	0.0000%	-
125-7 Wadsworth Justice Court	-	0.0000%	-
126-0 Incline Constable	-	0.0000%	-
127-0 Juvenile Services	-	0.0000%	-
128-0 Alternative Public Defender	-	0.0000%	-
129-0 Conflict Counsel	-	0.0000%	-
130-0 Library	-	0.0000%	-

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

106-1 DISTRICT ATTORNEY

ALLOCATION OF COSTS:

	Dept Admin		
	Salary Costs	%	Allocated Costs
140-1 Parks Administration	\$ -	0.0000%	\$ -
140-2 Parks Planning & Develop	-	0.0000%	-
140-15 Regional Parks	-	0.0000%	-
140-3 Recreation	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	-	0.0000%	-
153-0 Coroner	-	0.0000%	-
154-0 Alternative Sentencing	-	0.0000%	-
157100 Public Guardian	-	0.0000%	-
159100 Public Administrator	-	0.0000%	-
160200 Public Works Projects	-	0.0000%	-
163100 County Engineer	-	0.0000%	-
165100 Roads	-	0.0000%	-
179100 Social Services Admin	-	0.0000%	-
179200 General Assistance	-	0.0000%	-
179300 Medical Assit Indigent	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-
181-0 Community Support	-	0.0000%	-
182-0 Accrued Benefits	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
187-0 Fire Suppression	-	0.0000%	-
189-0 Contingency	-	0.0000%	-
199-0 Undesignated Revenue	-	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%	-
221-0 Direct Assist/Med Indigent	-	0.0000%	-
225-0 Senior Center	-	0.0000%	-
228-0 Child Protective Services	-	0.0000%	-
266-0 Truckee Remediation District	-	0.0000%	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-
270-6 Other Restricted Funds- May	-	0.0000%	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-
280-0 TMFPD General Fund	-	0.0000%	-
281-0 SFPD General Fund	-	0.0000%	-
283-0 SFPD Emergency Fund	-	0.0000%	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-
286-0 TMFPD Emergency Fund	-	0.0000%	-
287-0 TMFPD Stabilization	-	0.0000%	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-
301-0 Debt Service	-	0.0000%	-
340-0 SAD Debt Service	-	0.0000%	-
386-0 TMFPD Debt Service	-	0.0000%	-
402-0 Public Works Construction Fund	-	0.0000%	-
404-0 Parks Construction Fund	-	0.0000%	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-
480-0 TMFPD Const	-	0.0000%	-
489-0 Capital Facilities Fund	-	0.0000%	-
494-0 Infrastructure Fund	-	0.0000%	-
520 Golf Course	-	0.0000%	-
560 Building and Safety Fund	-	0.0000%	-

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

106-1 DISTRICT ATTORNEY

ALLOCATION OF COSTS:

	Dept Admin		
	Salary Costs	%	Allocated Costs
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%	-
682-0 TMFPD Worker's Comp	-	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%	-
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%	-
760-0 Project Restart	-	0.0000%	-
766-0 Western Reg Wtr Comm	-	0.0000%	-
990055 May Building Trust	-	0.0000%	-
990221 Verdi Tv Admin	-	0.0000%	-
992010 Senior Services Fund	-	0.0000%	-
994000 TRPA Permits	-	0.0000%	-
994002 AT&T Cell Tower	-	0.0000%	-
994003 Ubiquitel Cell Tower	-	0.0000%	-
998000 Financial Assurances	-	0.0000%	-
Other	-	0.0000%	-
Total Allocations to Operating Depts:	2,458,513	19.1940%	348,181
Total Costs Allocated	\$ 12,808,841	100.0000%	\$ 1,814,009

County of Washoe, Nevada  
County Wide Cost Allocation Plan  
Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
Fixed for the Fiscal Year ending June 30, 2012

106700 DISTRICT ATTORNEY CIVIL

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Civil Division of the Office of the District Attorney 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 2010 hours worked for each based upon the time reporting system for the DA Civil Division. Transfer of revenues for Child Protective Services of \$350,000 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, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

106700 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	\$ 2,318,212	\$ -	\$ 158,669	\$ 1,276,453	\$ 883,090
Salary %	100.0000%	0.0000%	6.8445%	55.0620%	38.0936%
Benefits	774,786	-	39,667	444,251	290,868
	3,092,998	-	198,336	1,720,704	1,173,958
Services & Supplies	67,073	-	4,591	36,932	25,551
Professional Services	36,600	-	2,505	20,153	13,942
Other Expenses	-	-	-	-	-
Travel	-	-	-	-	-
Equipment	-	-	-	-	-
Departmental Expenditures Total	3,196,671	-	205,432	1,777,789	1,213,451
A-87 Adjustments:					
Add Depreciation, Equipment					
A-87 Allowable Costs	3,196,671	-	205,432	1,777,789	1,213,451
Allocated Costs:					
101-1 County Manager	7,661	-	524	4,218	2,919
101-6 Com Relations	8,708	-	596	4,795	3,317
101-8 Mgmt Svcs	1,047	-	72	576	399
101-9 Internal Audit	-	-	-	-	-
103-1 Finance Admin	-	-	-	-	-
103-3 Comptroller	4,799	-	328	2,642	1,829
103-5 Budget Div	5,701	-	390	3,139	2,172
106-1 DA Criminal	328,308	-	22,471	180,773	125,064
106700 DA Civil	124,461	-	8,519	68,531	47,411
108100 IT Admin	-	-	-	-	-
108301 Telecomm	2,005	-	137	1,104	764
108300-900 IT Software & Services	-	-	-	-	-
108500 IT Enterprise Infra	8,990	-	615	4,950	3,425
108800 IT Infrastructure Pres	-	-	-	-	-
109-0 Human Resources	-	-	-	-	-
110-0 Purchasing	557	-	38	307	212
113-0 Treasurer	317	-	22	175	120
160-1 Public Works Admin	-	-	-	-	-
161100 General Svcs Admin	720	-	49	396	275
Fund 162-1 Facility Mgmt (Adj)	76,772	-	5,255	42,272	29,245
161300 Energy	-	-	-	-	-
162000 Facilities Preservation	-	-	-	-	-
188-0 Fund Transfers	93,965	-	6,431	51,739	35,795
Total A-87 Costs	3,860,682	-	250,879	2,143,405	1,466,398
Distribute General Administration	-	-	-	-	-
Total Costs by Function	3,860,682	-	250,879	2,143,405	1,466,398
Unallowable Costs	-	-	-	-	-
Total Allocated Costs	\$ 3,860,682	\$ -	\$ 250,879	\$ 2,143,405	\$ 1,466,398

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

106700 DISTRICT ATTORNEY CIVIL

ALLOCATION OF COSTS:	Civil Div Admin			Civ Div Leg Serv			CPS Dep DA	DA Civil Division
	Salary Costs	%	Allocated Costs	FY 10 Atty Hours	%	Allocated Costs	Support	Total Allocated
Allocated Departments:								
101-1 County Manager	\$ -	0.0000%	\$ -	589	2.6381%	\$ 56,545	\$ -	\$ 56,545
101-6 Com Relations	-	0.0000%	-	-	0.0000%	-	-	-
101-8 Mgmt Svcs	-	0.0000%	-	-	0.0000%	-	-	-
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-	-	-
103-1 Finance Admin	-	0.0000%	-	160	0.7173%	15,375	-	15,375
103-3 Comptroller	-	0.0000%	-	-	0.0000%	-	-	-
103-5 Budget Div	-	0.0000%	-	-	0.0000%	-	-	-
106-1 DA Criminal	-	0.0000%	-	4,612	20.6748%	443,145	-	443,145
106700 DA Civil	2,318,212	49.6098%	124,461	-	0.0000%	-	-	124,461
108100 IT Admin	-	0.0000%	-	47	0.2107%	4,516	-	4,516
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%	-	1,563	7.0078%	150,206	-	150,206
110-0 Purchasing	-	0.0000%	-	29	0.1311%	2,810	-	2,810
113-0 Treasurer	-	0.0000%	-	32	0.1435%	3,076	-	3,076
160-1 Public Works Admin	-	0.0000%	-	2,019	9.0508%	193,995	-	193,995
161100 General Svcs Admin	-	0.0000%	-	-	0.0000%	-	-	-
Fund 162-1 Facility Mgmt (Adj)	-	0.0000%	-	-	0.0000%	-	-	-
161300 Energy	-	0.0000%	-	-	0.0000%	-	-	-
162000 Facilities Preservation	-	0.0000%	-	-	0.0000%	-	-	-
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-	-
<b>Subtotal, Allocated Departments</b>	<b>2,318,212</b>	<b>49.6098%</b>	<b>124,461</b>	<b>9,051</b>	<b>40.5741%</b>	<b>869,668</b>	<b>-</b>	<b>994,129</b>
Operating Departments								
100-0 County Commission	\$ -	0.0000%	\$ -	266	1.1924%	\$ 25,558	\$ -	\$ 25,558
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-	-
101-5 Emer Mgmt Administration	-	0.0000%	-	147	0.6590%	14,125	-	14,125
102-0 Assessor	-	0.0000%	-	411	1.8424%	39,490	-	39,490
103-9 Merit Award Program	-	0.0000%	-	-	0.0000%	-	-	-
104-0 Clerk	-	0.0000%	-	41	0.1816%	3,892	-	3,892
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-	-	-
106-3 Family Support Enf	2,354,683	50.3902%	126,418	-	0.0000%	-	-	126,418
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	1,466,398	1,466,398
106-9 Drug Forfeitures	-	0.0000%	-	191	0.8562%	18,352	-	18,352
108700 GIS	-	0.0000%	-	-	0.0000%	-	-	-
108-7 GIS Base Mapping	-	0.0000%	-	-	0.0000%	-	-	-
111-0 Recorder	-	0.0000%	-	33	0.1457%	3,123	-	3,123
112-0 Elections	-	0.0000%	-	74	0.3306%	7,086	-	7,086
116-0 Community Development	-	0.0000%	-	730	3.2725%	70,143	-	70,143
120-1 District Courts Admin	-	0.0000%	-	35	0.1558%	3,339	-	3,339
120-2 Courts Gen Jurisdiction	-	0.0000%	-	-	0.0000%	-	-	-
120-3 Family Court	-	0.0000%	-	-	0.0000%	-	-	-
120-4 Pre-Trial	-	0.0000%	-	-	0.0000%	-	-	-
120-5 Specialty Courts Division	-	0.0000%	-	-	0.0000%	-	-	-
123-0 Law Library	-	0.0000%	-	38	0.1703%	3,650	-	3,650
124-0 Public Defender	-	0.0000%	-	-	0.0000%	-	-	-
125-1 Incline Justice Court	-	0.0000%	-	-	0.0000%	-	-	-
125-3 Reno Justice Court	-	0.0000%	-	175	0.7845%	16,815	-	16,815
125-4 Sparks Justice Court	-	0.0000%	-	-	0.0000%	-	-	-
125-7 Wadsworth Justice Court	-	0.0000%	-	-	0.0000%	-	-	-
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-	-	-
127-0 Juvenile Services	-	0.0000%	-	274	1.2283%	26,327	-	26,327
128-0 Alternative Public Defender	-	0.0000%	-	-	0.0000%	-	-	-
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-	-
130-0 Library	-	0.0000%	-	69	0.3104%	6,653	-	6,653

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

106700 DISTRICT ATTORNEY CIVIL

ALLOCATION OF COSTS:	Civil Div Admin		Civ Div Leg Serv			CPS Dep DA		
	Salary Costs	%	Allocated Costs	FY 10 Atty Hours	%	Allocated Costs	Support	DA Civil Division
	\$		\$			\$	\$	\$
140-1 Parks Administration	-	0.0000%	-	784	3.5132%	75,302.00	-	75,302.00
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-	-	-
140-15 Regional Parks	-	0.0000%	-	-	0.0000%	-	-	-
140-3 Recreation	-	0.0000%	-	-	0.0000%	-	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-	-
150-0 Sheriff	-	0.0000%	-	923	4.1376%	88,686	-	88,686
153-0 Coroner	-	0.0000%	-	69	0.3104%	6,653	-	6,653
154-0 Alternative Sentencing	-	0.0000%	-	2	0.0078%	167	-	167
157100 Public Guardian	-	0.0000%	-	1,641	7.3552%	157,652	-	157,652
159100 Public Administrator	-	0.0000%	-	4	0.0179%	384	-	384
160200 Public Works Projects	-	0.0000%	-	-	0.0000%	-	-	-
163100 County Engineer	-	0.0000%	-	41	0.1838%	3,940	-	3,940
165100 Roads	-	0.0000%	-	-	0.0000%	-	-	-
179100 Social Services Admin	-	0.0000%	-	126	0.5626%	12,059	-	12,059
179200 General Assistance	-	0.0000%	-	-	0.0000%	-	-	-
179300 Medical Assit Indigent	-	0.0000%	-	7	0.0314%	673	-	673
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-	-	-
181-0 Community Support	-	0.0000%	-	-	0.0000%	-	-	-
182-0 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-	-
187-0 Fire Suppression	-	0.0000%	-	-	0.0000%	-	-	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-	-
199-0 Undesignated Revenue	-	0.0000%	-	-	0.0000%	-	-	-
202-0 Public Health Administration	-	0.0000%	-	739	3.3106%	70,960	-	70,960
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%	-	99	0.4438%	9,512	-	9,512
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%	-	45	0.2017%	4,323	-	4,323
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-	0.0000%	-	-	-
225-0 Senior Center	-	0.0000%	-	86	0.3855%	8,263	-	8,263
228-0 Child Protective Services	-	0.0000%	-	15	0.0684%	1,466	-	1,466
266-0 Truckee Remediation District	-	0.0000%	-	61	0.2735%	5,862	-	5,862
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%	-	673	3.0169%	64,664	-	64,664
281-0 SFPD General Fund	-	0.0000%	-	383	1.7169%	36,800	-	36,800
283-0 SFPD Emergency Fund	-	0.0000%	-	-	0.0000%	-	-	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-	-	0.0000%	-	-	-
286-0 TMFPD Emergency Fund	-	0.0000%	-	-	0.0000%	-	-	-
287-0 TMFPD Stabilization	-	0.0000%	-	-	0.0000%	-	-	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-	-	0.0000%	-	-	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-	-	0.0000%	-	-	-
301-0 Debt Service	-	0.0000%	-	12	0.0538%	1,153	-	1,153
340-0 SAD Debt Service	-	0.0000%	-	-	0.0000%	-	-	-
386-0 TMFPD 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%	-	-	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-	0.0000%	-	-	-
480-0 TMFPD Const	-	0.0000%	-	-	0.0000%	-	-	-
489-0 Capital Facilities Fund	-	0.0000%	-	-	0.0000%	-	-	-
494-0 Infrastructure Fund	-	0.0000%	-	-	0.0000%	-	-	-
520 Golf Course	-	0.0000%	-	-	0.0000%	-	-	-
560 Building and Safety Fund	-	0.0000%	-	202	0.9033%	19,361	-	19,361

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
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 Fixed for the Fiscal Year ending June 30, 2012

106700 DISTRICT ATTORNEY CIVIL

ALLOCATION OF COSTS:	Civil Div Admin			Civ Div Leg Serv			CPS Dep DA	
	Salary Costs	%	Allocated Costs	FY 10 Atty Hours	%	Allocated Costs	Support	DA Civil Division
							Allocated Costs	Total Allocated
566-0 Water Resources	\$ -	0.0000%	\$ -	1,649	7.3933%	\$ 158,468.00		\$ 158,468.00
568-0 So.Truckee Meadows GID	-	0.0000%	-	280	1.2552%	26,904		26,904
618-0 Health Benefits	-	0.0000%	-	-	0.0000%	-		-
619-0 Risk Management	-	0.0000%	-	31	0.1390%	2,979		2,979
669-0 Equipment Services	-	0.0000%	-	-	0.0000%	-		-
682-0 TMFPD Worker's Comp	-	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%	-		-
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%	-		-
760-0 Project Restart	-	0.0000%	-	-	0.0000%	-		-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	0.0000%	-		-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-		-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-		-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-		-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-		-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-		-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-		-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-		-
Other	-	0.0000%	-	2,903	13.0144%	278,954		278,954
<b>Total Allocations to Operating Depts:</b>	<b>2,354,683</b>	<b>50.3902%</b>	<b>126,418</b>	<b>13,256</b>	<b>59.4259%</b>	<b>1,273,738</b>	<b>1,466,398</b>	<b>2,866,554</b>
<b>Total Costs Allocated</b>	<b>\$ 4,672,895</b>	<b>100.0000%</b>	<b>\$ 250,879</b>	<b>22,307</b>	<b>100.0000%</b>	<b>\$ 2,143,406</b>	<b>\$ 1,466,398</b>	<b>\$ 3,860,683</b>

County of Washoe, Nevada  
County Wide Cost Allocation Plan  
Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
Fixed for the Fiscal Year ending June 30, 2012

108100 INFORMATION TECHNOLOGY ADMIN

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Administrative budget for the Department of Information Technology 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 2010 salary cost in each Division.

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

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services			
	General Admin	Dept Admin	Direct Charge	
Department Expenditures				
Salaries	\$ 277,637	\$ -	\$ 277,637	\$ -
Salary %	100.0000%	0.0000%	100.0000%	
Benefits	97,660	-	97,660	-
	<u>375,297</u>	<u>-</u>	<u>375,297</u>	<u>-</u>
Services & Supplies	42,542	-	42,542	-
Professional Svcs	46,000	-	46,000	-
Other Expense	-	-	-	-
Equipment	3,175	-	3,175	-
Departmental Expenditures Total	<u>467,014</u>	<u>-</u>	<u>467,014</u>	<u>-</u>
A-87 Adjustments:				
Unallocable Professional Svcs	-	-	-	-
Reimbursements	-	-	-	-
Add Depreciation, Equipment	-	-	-	-
A-87 Allowable Costs	<u>467,014</u>	<u>-</u>	<u>467,014</u>	<u>-</u>
Allocated Costs:				
101-1 County Manager	917	-	917	-
101-6 Com Relations	1,043	-	1,043	-
101-8 Mgmt Svcs	125	-	125	-
101-9 Internal Audit	-	-	-	-
103-1 Finance Admin	-	-	-	-
103-3 Comptroller	9,946	-	9,946	-
103-5 Budget Div	10,729	-	10,729	-
106-1 DA Criminal	-	-	-	-
106700 DA Civil	4,516	-	4,516	-
108100 IT Admin	-	-	-	-
108301 Telecomm	-	-	-	-
108300-900 IT Software & Services	801,237	-	801,237	-
108500 IT Enterprise Infra	220,070	-	220,070	-
108800 IT Infrastructure Pres	39,346	-	39,346	-
109-0 Human Resources	84,921	-	84,921	-
110-0 Purchasing	1,612	-	1,612	-
113-0 Treasurer	1,986	-	1,986	-
160-1 Public Works Admin	-	-	-	-
161100 General Svcs Admin	5,947	-	5,947	-
Fund 162-1 Facility Mgmt (Adj)	53,541	-	53,541	-
161300 Energy	38,066	-	38,066	-
162000 Facilities Preservation	-	-	-	-
188-0 Fund Transfers	458,548	-	458,548	-
Total A-87 Costs	<u>2,199,564</u>	<u>-</u>	<u>2,199,564</u>	<u>-</u>
Distribute General Administration	-	-	-	-
Total Costs by Function	<u>2,199,564</u>	<u>-</u>	<u>2,199,564</u>	<u>-</u>
Unallowable Costs	-	-	-	-
Total Allocated Costs	<u>\$ 2,199,564</u>	<u>\$ -</u>	<u>\$ 2,199,564</u>	<u>-</u>

Reconciliation to SAP 108-0	
Central Service Cost Centers:	Total
108100 Admin	\$ 467,014
108301 - Telecommunications	95,812
108300,400,900 -Svcs	6,227,083
108500 Enterprise Infra	2,515,030
108-8 Tech Svcs Infrastructure	830,219
	<u>10,135,158</u>
Non-Central Service Cost Centers:	
108700 GIS	1,475,772
108-7 GIS Base Mapping	230,023
Total	<u>\$ 11,840,953</u>

County of Washoe, Nevada  
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 Fixed for the Fiscal Year ending June 30, 2012  
 108100 INFORMATION TECHNOLOGY ADMIN

ALLOCATION OF COSTS:

		Dept Admin				
		Salary Costs	%	Allocated Costs		
Allocated Departments:						
101-1 County Manager	\$	-	0.0000%	\$	-	
101-6 Com Relations			0.0000%		-	
101-8 Mgmt Svcs			0.0000%		-	
101-9 Internal Audit			0.0000%		-	
103-1 Finance Admin			0.0000%		-	
103-3 Comptroller			0.0000%		-	
103-5 Budget Div			0.0000%		-	
106-1 DA Criminal			0.0000%		-	
106700 DA Civil			0.0000%		-	
108100 IT Admin			0.0000%		-	
108301 Telecomm		174,808	2.9241%		64,317	
108300-900 IT Software & Services		3,440,368	57.5489%		1,265,825	
108500 IT Enterprise Infra		1,448,125	24.2236%		532,814	
108800 IT Infrastructure Pres		-	0.0000%		-	
109-0 Human Resources			0.0000%		-	
110-0 Purchasing			0.0000%		-	
113-0 Treasurer			0.0000%		-	
160-1 Public Works Admin			0.0000%		-	
161100 General Svcs Admin			0.0000%		-	
Fund 162-1 Facility Mgmt (Adj)			0.0000%		-	
161300 Energy			0.0000%		-	
162000 Facilities Preservation			0.0000%		-	
188-0 Fund Transfers			0.0000%		-	
<b>Subtotal, Allocated Departments</b>		<b>5,063,301</b>	<b>84.6966%</b>		<b>1,862,956</b>	<b>-</b>
Operating Departments						
100-0 County Commission	\$	-	0.0000%	\$	-	
101-3 Grants Division - Co Mgr.			0.0000%		-	
101-5 Emer Mgmt Administration			0.0000%		-	
102-0 Assessor			0.0000%		-	
103-9 Merit Award Program			0.0000%		-	
104-0 Clerk			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%		-	
108700 GIS		838,978	14.0340%		308,687	
108-7 GIS Base Mapping		75,889	1.2694%		27,921	
111-0 Recorder			0.0000%		-	
112-0 Elections			0.0000%		-	
116-0 Community Development			0.0000%		-	
120-1 District Courts Admin			0.0000%		-	
120-2 Courts Gen Jurisdiction			0.0000%		-	
120-3 Family Court			0.0000%		-	
120-4 Pre-Trial			0.0000%		-	
120-5 Specialty Courts Division			0.0000%		-	
123-0 Law Library			0.0000%		-	
124-0 Public Defender			0.0000%		-	
125-1 Incline Justice Court			0.0000%		-	
125-3 Reno Justice Court			0.0000%		-	
125-4 Sparks Justice Court			0.0000%		-	
125-7 Wadsworth Justice Court			0.0000%		-	
126-0 Incline Constable			0.0000%		-	
127-0 Juvenile Services			0.0000%		-	
128-0 Alternative Public Defender			0.0000%		-	
129-0 Conflict Counsel			0.0000%		-	
130-0 Library			0.0000%		-	

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
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 Fixed for the Fiscal Year ending June 30, 2012

108100 INFORMATION TECHNOLOGY ADMIN

ALLOCATION OF COSTS:

	Dept Admin	
	Salary Costs	Allocated Costs
140-1 Parks Administration	0.0000%	\$ -
140-2 Parks Planning & Develop	0.0000%	-
140-15 Regional Parks	0.0000%	-
140-3 Recreation	0.0000%	-
140-9 Parks Infrastructure Preserv	0.0000%	-
150-0 Sheriff	0.0000%	-
153-0 Coroner	0.0000%	-
154-0 Alternative Sentencing	0.0000%	-
157100 Public Guardian	0.0000%	-
159100 Public Administrator	0.0000%	-
160200 Public Works Projects	0.0000%	-
163100 County Engineer	0.0000%	-
165100 Roads	0.0000%	-
179100 Social Services Admin	0.0000%	-
179200 General Assistance	0.0000%	-
179300 Medical Assit Indigent	0.0000%	-
180-0 Intergovernmental	0.0000%	-
181-00 Community Support	0.0000%	-
182-0 Accrued Benefits	0.0000%	-
184-0 Regional Water Planning	0.0000%	-
187-0 Fire Suppression	0.0000%	-
189-0 Contingency	0.0000%	-
199-0 Undesignated Revenue	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%	-
221-0 Direct Assist/Med Indigent	0.0000%	-
225-0 Senior Center	0.0000%	-
228-0 Child Protective Services	0.0000%	-
266-0 Truckee Remediation District	0.0000%	-
270-2 Other Restricted Funds-Baseball	0.0000%	-
270-3 Other Restricted Funds-Coop Ext	0.0000%	-
270-6 Other Restricted Funds - May	0.0000%	-
270-7 Other Rest Funds-Admin Assess	0.0000%	-
280-0 TMFPD General Fund	0.0000%	-
281-0 SFPD General Fund	0.0000%	-
283-0 SFPD Emergency Fund	0.0000%	-
285-0 SFPD 474 Retiree Insurance	0.0000%	-
286-0 TMFPD Emergency Fund	0.0000%	-
287-0 TMFPD Stabilization	0.0000%	-
288-0 TMFPD Pre-Fund Retiree Hlth	0.0000%	-
295-0 Prefunded Ret Health Ben	0.0000%	-
301-0 Debt Service	0.0000%	-
340-0 SAD Debt Service	0.0000%	-
386-0 TMFPD Debt Service	0.0000%	-
402-0 Public Works Construction Fund	0.0000%	-
404-0 Parks Construction Fund	0.0000%	-
450-0 Stormwater Impact Fee Fund	0.0000%	-
480-0 TMFPD Const	0.0000%	-
489-0 Capital Facilities Fund	0.0000%	-
494-0 Infrastructure Fund	0.0000%	-
520 Golf Course	0.0000%	-
560 Building and Safety Fund	0.0000%	-



County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
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 Fixed for the Fiscal Year ending June 30, 2012

108100 INFORMATION TECHNOLOGY ADMIN

ALLOCATION OF COSTS:

	Dept Admin			
	Salary Costs	%	Allocated Costs	
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%	-	
682-0 TMFDP Worker's Comp		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%	-	
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%	-	
760-0 Project Restart		0.0000%	-	
766-0 Western Reg Wtr Comm		0.0000%	-	
990055 May Building Trust		0.0000%	-	
990221 Verdi Tv Admin		0.0000%	-	
992010 Senior Services Fund		0.0000%	-	
994000 TRPA Permits		0.0000%	-	
994002 AT&T Cell Tower		0.0000%	-	
994003 Ubiquitel Cell Tower		0.0000%	-	
998000 Financial Assurances		0.0000%	-	
Other		0.0000%	-	
Total Allocations to Operating Depts:	914,867	15.3034%	336,608	-
Total Costs Allocated	\$ 5,978,168	100.0000%	\$ 2,199,564	-

County of Washoe, Nevada  
County Wide Cost Allocation Plan  
Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
Fixed for the Fiscal Year ending June 30, 2012

108301 TELECOMMUNICATIONS

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

Washoe County Telecommunications Unit within 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 the 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 2010.

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
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 Fixed for the Fiscal Year ending June.30, 2012

108301 TELECOMMUNICATIONS

**COSTS TO BE ALLOCATED**  
 Item of Cost

Item of Cost	Total, all			
	Services	General Admin	Telecomm Services	Direct Services
Department Expenditures				
Salaries	\$ 174,808	\$ -	\$ 174,808	\$ -
Salary %	100.0000%	0.0000%	100.0000%	-
Benefits	71,198	-	71,198	-
	<hr/>		<hr/>	
Services & Supplies	246,006	-	246,006	-
Professional Svcs & Legal	(150,194)	-	(150,194)	-
Other Expenses	-	-	-	-
Equipment	-	-	-	-
Departmental Expenditures Total	<hr/>		<hr/>	
	95,812	-	95,812	-
A-87 Adjustments:				
Adjustment for reimbursement	-	-	-	-
Less: Capital Outlay	-	-	-	-
Add Depreciation, Equipment	-	-	-	-
A-87 Allowable Costs	<hr/>		<hr/>	
	95,812	-	95,812	-
Allocated Costs:				
101-1 County Manager	578	-	578	-
101-6 Com Relations	656	-	656	-
101-8 Mgmt Svcs	79	-	79	-
101-9 Internal Audit	-	-	-	-
103-1 Finance Admin	-	-	-	-
103-3 Comptroller	281	-	281	-
103-5 Budget Div	1,345	-	1,345	-
106-1 DA Criminal	-	-	-	-
106700 DA Civil	-	-	-	-
108100 IT Admin	64,317	-	64,317	-
108301 Telecomm	4,191	-	4,191	-
108300-900 IT Software & Services	-	-	-	-
108500 IT Enterprise Infra	405	-	405	-
108800 IT Infrastructure Pres	6,856	-	6,856	-
109-0 Human Resources	-	-	-	-
110-0 Purchasing	636	-	636	-
113-0 Treasurer	-	-	-	-
160-1 Public Works Admin	-	-	-	-
161100 General Svcs Admin	720	-	720	-
Fund 162-1 Facility Mgmt (Adj)	4,208	-	4,208	-
161300 Energy	-	-	-	-
162000 Facilities Preservation	-	-	-	-
188-0 Fund Transfers	-	-	-	-
Total A-87 Costs	<hr/>		<hr/>	
	180,083	-	180,083	-
Distribute General Administration				
Total Costs by Function	<hr/>		<hr/>	
	180,083	-	180,083	-
Total Allocated Costs	<hr/>		<hr/>	
	\$ 180,083	\$ -	\$ 180,083	\$ -

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

108301 TELECOMMUNICATIONS

ALLOCATION OF COSTS:	Telecomm		Total Alloc Costs	
	Number of Lines	%	Allocated Costs	
Allocated Departments:				
101-1 County Manager	23	0.5818%	\$ 1,048	\$ 1,048
101-6 Com Relations	8	0.2024%	364	364
101-8 Mgmt Svcs	7	0.1771%	319	319
101-9 Internal Audit	1	0.0253%	46	46
103-1 Finance Admin	1	0.0253%	46	46
103-3 Comptroller	33	0.8348%	1,503	1,503
103-5 Budget Div	8	0.2024%	364	364
106-1 DA Criminal	225	5.6919%	10,250	10,250
106700 DA Civil	44	1.1131%	2,005	2,005
108100 IT Admin	-	0.0000%	-	-
108301 Telecomm	92	2.3273%	4,191	4,191
108300-900 IT Software & Services	117	2.9598%	5,330	5,330
108500 IT Enterprise Infra	-	0.0000%	-	-
108800 IT Infrastructure Pres	-	0.0000%	-	-
109-0 Human Resources	29	0.7336%	1,321	1,321
110-0 Purchasing	12	0.3036%	547	547
113-0 Treasurer	35	0.8854%	1,594	1,594
160-1 Public Works Admin	5	0.1265%	228	228
161100 General Svcs Admin	10	0.2530%	456	456
Fund 162-1 Facility Mgmt (Adj)	92	2.3273%	4,191	4,191
161300 Energy	-	0.0000%	-	-
162000 Facilities Preservation	-	0.0000%	-	-
188-0 Fund Transfers	-	0.0000%	-	-
<b>Subtotal, Allocated Departments</b>	<b>742</b>	<b>18.7706%</b>	<b>33,803</b>	<b>33,803</b>
Operating Departments				
100-0 County Commission	15	0.3795%	\$ 683	\$ 683
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-
101-5 Emer Mgmt Administration	83	2.0997%	3,781	3,781
102-0 Assessor	88	2.2262%	4,009	4,009
103-9 Merit Award Program	-	0.0000%	-	-
104-0 Clerk	37	0.9360%	1,686	1,686
106-2 CARES/SART	-	0.0000%	-	-
106-3 Family Support Enf	96	2.4285%	4,373	4,373
106-5 DA Grants	-	0.0000%	-	-
106710 DA CPS Integration	-	0.0000%	-	-
106-9 Drug Forfeitures	1	0.0253%	46	46
108700 GIS	-	0.0000%	-	-
108-7 GIS Base Mapping	-	0.0000%	-	-
111-0 Recorder	41	1.0372%	1,868	1,868
112-0 Elections	60	1.5178%	2,733	2,733
116-0 Community Development	31	0.7842%	1,412	1,412
120-1 District Courts Admin	116	2.9345%	5,285	5,285
120-2 Courts Gen Jurisdiction	134	3.3898%	6,104	6,104
120-3 Family Court	118	2.9851%	5,376	5,376
120-4 Pre-Trial	-	0.0000%	-	-
120-5 Specialty Courts Division	-	0.0000%	-	-
123-0 Law Library	13	0.3289%	592	592
124-0 Public Defender	88	2.2262%	4,009	4,009
125-1 Incline Justice Court	-	0.0000%	-	-
125-3 Reno Justice Court	82	2.0744%	3,736	3,736
125-4 Sparks Justice Court	37	0.9360%	1,686	1,686
125-7 Wadsworth Justice Court	-	0.0000%	-	-
126-0 Incline Constable	-	0.0000%	-	-
127-0 Juvenile Services	138	3.4910%	6,287	6,287
128-0 Alternative Public Defender	27	0.6830%	1,230	1,230
129-0 Conflict Counsel	-	0.0000%	-	-
130-0 Library	91	2.3020%	4,146	4,146

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

108301 TELECOMMUNICATIONS

ALLOCATION OF COSTS:	Telecomm		Allocated Costs	Total Alloc Costs
	Number of Lines	Services		
140-1 Parks Administration	1	0.0253%	\$ 46	\$ 46
140-2 Parks Planning & Develop	-	0.0000%	-	-
140-15 Regional Parks	-	0.0000%	-	-
140-3 Recreation	-	0.0000%	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-
150-0 Sheriff	693	17.5308%	31,567	31,567
153-0 Coroner	-	0.0000%	-	-
154-0 Alternative Sentencing	-	0.0000%	-	-
157100 Public Guardian	22	0.5565%	1,002	1,002
159100 Public Administrator	16	0.4048%	729	729
160200 Public Works Projects	5	0.1265%	228	228
163100 County Engineer	23	0.5818%	1,048	1,048
165100 Roads	21	0.5312%	957	957
179100 Social Services Admin	17	0.4301%	775	775
179200 General Assistance	12	0.3036%	547	547
179300 Medical Assit Indigent	31	0.7842%	1,412	1,412
180-0 Intergovernmental	-	0.0000%	-	-
181-0 Community Support	-	0.0000%	-	-
182-0 Accrued Benefits	-	0.0000%	-	-
184-0 Regional Water Planning	-	0.0000%	-	-
187-0 Fire Suppression	-	0.0000%	-	-
189-0 Contingency	-	0.0000%	-	-
199-0 Undesignated Revenue	-	0.0000%	-	-
202-0 Public Health Administration	284	7.1844%	12,938	12,938
203-0 Stabilization Fund	-	0.0000%	-	-
204-0 Library Expansion	-	0.0000%	-	-
205-0 Animal Services	50	1.2649%	2,278	2,278
208-0 Enhanced 911	-	0.0000%	-	-
209-0 Regional Safety Training Center	83	2.0997%	3,781	3,781
210-0 Regional Communication Center	55	1.3913%	2,505	2,505
211-0 Truckee River Flood Mgmt	22	0.5565%	1,002	1,002
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-
225-0 Senior Center	54	1.3661%	2,460	2,460
228-0 Child Protective Services	331	8.3734%	15,079	15,079
266-0 Truckee Remediation District	-	0.0000%	-	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	-
270-6 Other Restricted Funds - May	-	0.0000%	-	-
270-7 Other Rest Funds_Admin Assess	-	0.0000%	-	-
280-0 TMFPD General Fund	-	0.0000%	-	-
281-0 SFPD General Fund	-	0.0000%	-	-
283-0 SFPD Emergency Fund	-	0.0000%	-	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-	-
286-0 TMFPD Emergency Fund	-	0.0000%	-	-
287-0 TMFPD Stabilization	-	0.0000%	-	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-	-
301-0 Debt Service	-	0.0000%	-	-
340-0 SAD Debt Service	-	0.0000%	-	-
386-0 TMFPD Debt Service	-	0.0000%	-	-
402-0 Public Works Construction Fund	-	0.0000%	-	-
404-0 Parks Construction Fund	-	0.0000%	-	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-
480-0 TMFPD Const	-	0.0000%	-	-
489-0 Capital Facilities Fund	-	0.0000%	-	-
494-0 Infrastructure Fund	-	0.0000%	-	-
520 Golf Course	-	0.0000%	-	-
560 Building and Safety Fund	32	0.8095%	1,458	1,458

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

108301 TELECOMMUNICATIONS

ALLOCATION OF COSTS:	Telecomm		Allocated Costs	Total Alloc Costs
	Services			
	Number of Lines	%		
566-0 Water Resources	112	2.8333%	\$ 5,102	\$ 5,102
588-0 So.Truckee Meadows GID	-	0.0000%	-	-
618-0 Health Benefits	-	0.0000%	-	-
619-0 Risk Management	7	0.1771%	319	319
689-0 Equipment Services	27	0.6830%	1,230	1,230
682-0 TMRPD Worker's Comp	-	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%	-	-
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%	-	-
760-0 Project Restart	-	0.0000%	-	-
766-0 Western Reg Wlr Comm	-	0.0000%	-	-
990055 May Building Trust	-	0.0000%	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-
992010 Senior Services Fund	-	0.0000%	-	-
994000 TRPA Permits	-	0.0000%	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-
998000 Financial Assurances	-	0.0000%	-	-
Other	17	0.4301%	774	774
Total Allocations to Operating Depts:	3,211	81.2294%	146,279	146,279
Total Costs Allocated	3,953	100.0000%	\$ 180,082	\$ 180,082

County of Washoe, Nevada  
County Wide Cost Allocation Plan  
Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
Fixed for the Fiscal Year ending June 30, 2012

108300, 108400, 108900 IT SYSTEM SUPPORT & SERVICES

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Communications and Security Division of the Department of Information Technology supports all security and support for the 800 MHz system for the County. The staff and associated cost for this Division are allocated based upon the personal user identification numbers for the County active in FY2010

The Software Solutions and Support Division 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 2010. Staff and associated costs are also allocated based upon the number of personal IDs. 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 personal User ID numbers for each Cost Center/Department as appropriate. 2 Staff directly support the Sheriff's Office from Cost Center 108400. These staff's salary and benefits are direct charged to the Sheriff's Office.

The WINnet Unit of the Information Technology Department is responsible for maintaining and updating the SAP Financial 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 2010.

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

108300, 108400, 108900 IT SYSTEM SUPPORT & SERVICES

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	Subtotal for Allocation by User ID	108300 Comm & Security)	108400 Software & Svcs	108900 Cust & Enterprise Solutions	Direct Costs/Maint Agree
Department Expenditures						
Salaries	\$ 3,440,368		\$ 610,585	\$ 1,104,924	\$ 1,724,859	\$ -
Salary %	100.0000%		17.7477%	32.1164%	50.1359%	0.0000%
Benefits	1,263,035		236,646	387,802	638,587	-
	4,703,403		847,231	1,492,726	2,363,446	-
Services & Supplies	369,014		312,178	17,122	39,714	-
Consulting Serv	-		-	-	-	-
Professional Svcs	196,727		-	16,615	180,112	-
Non-Specific Maintenance Agreements	518,155		64,328	130,420	323,407	-
Direct Maintenance Agreements	366,046		-	366,046	-	-
Non-Capital Equipment	73,738		5,066	13,549	55,123	-
Departmental Expenditures Total	6,227,083		1,228,803	2,036,478	2,961,802	-
A-87 Adjustments:						
Direct Staff to Sheriff's Office	-		-	(199,860)	-	199,860
Reimbursements	(28,735)		(20,597)	(8,138)	-	-
Adjustment for Direct Maint Agree	-		-	(366,046)	-	366,046
Unallowable Professional Svcs	-		-	-	-	-
Add Depreciation	-		-	-	-	-
A-87 Allowable Costs	6,198,348		1,208,206	1,462,434	2,961,802	565,906
Allocated Costs:						
101-1 County Manager	11,370		2,018	3,652	5,700	-
101-6 Com Relations	12,924		2,294	4,151	6,480	-
101-8 Mgmt Svcs	1,554		276	499	779	-
101-9 Internal Audit	33,171		5,887	10,653	16,631	-
103-1 Finance Admin	-		-	-	-	-
103-3 Comptroller	5,539		983	1,779	2,777	-
103-5 Budget Div	3,225		572	1,036	1,617	-
106-1 DA Criminal	-		-	-	-	-
106700 DA Civil	-		-	-	-	-
108100 IT Admin	1,265,825		224,654	406,538	634,633	-
108301 Telecomm	5,330		946	1,712	2,672	-
108300-900 IT Software & Services	-		-	-	-	-
108500 IT Enterprise Infra	-		-	-	-	-
108800 IT Infrastructure Pres	6,761		1,200	2,171	3,389	-
109-0 Human Resources	-		-	-	-	-
110-0 Purchasing	11,516		2,044	3,699	5,774	-
113-0 Treasurer	-		-	-	-	-
160-1 Public Works Admin	-		-	-	-	-
161100 General Svcs Admin	360		64	116	180	-
Fund 162-1 Facility Mgmt (Adj)	1,807,023		320,704	580,352	905,967	-
161300 Energy	125,622		22,295	40,345	62,982	-
162000 Facilities Preservation	-		-	-	-	-
188-0 Fund Transfers	-		-	-	-	-
Total A-87 Costs	9,488,568		1,792,143	2,519,136	4,611,383	565,906
Subtotal for User ID Allocation	-	8,922,662	(1,792,143)	(2,519,136)	(4,611,383)	-
Total Costs by Function	9,488,568	8,922,662	-	-	-	565,906
Unallowable Costs	-	-	-	-	-	-
Total Allocated Costs	\$ 9,488,568	\$ 8,922,662	\$ -	\$ -	\$ -	\$ 565,906



County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

108300, 108400, 108900 IT SYSTEM SUPPORT & SERVICES

ALLOCATION OF COSTS:	108300, 108400, 108900 IT SYSTEM SUPPORT & SERVICES			Direct Maint	IT System
	User IDs	%	Allocated Costs	Agreements	Support
Allocated Departments:					Total Allocated
101-1 County Manager	48	1.2752%	\$ 113,782	-	\$ 113,782
101-6 Com Relations	-	0.0000%	-	1,608	1,608
101-8 Mgmt Svcs	-	0.0000%	-	-	-
101-9 Internal Audit	-	0.0000%	-	-	-
103-1 Finance Admin	-	0.0000%	-	-	-
103-3 Comptroller	31	0.8236%	73,487	-	73,487
103-5 Budget Div	8	0.2125%	18,961	-	18,961
106-1 DA Criminal	214	5.6854%	507,289	-	507,289
106700 DA Civil	-	0.0000%	-	-	-
108100 IT Admin	338	8.9798%	801,237	-	801,237
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	27	0.7173%	64,002	1,700	65,702
110-0 Purchasing	8	0.2125%	18,961	-	18,961
113-0 Treasurer	43	1.1424%	101,932	-	101,932
160-1 Public Works Admin	188	4.9947%	445,660	-	445,660
161100 General Svcs Admin	-	0.0000%	-	1,697	1,697
Fund 162-1 Facility Mgmt (Adj)	-	0.0000%	-	-	-
161300 Energy	-	0.0000%	-	-	-
162000 Facilities Preservation	-	0.0000%	-	-	-
188-0 Fund Transfers	-	0.0000%	-	-	-
<b>Subtotal, Allocated Departments</b>	<b>905</b>	<b>24.0434%</b>	<b>\$ 2,145,311</b>	<b>5,005</b>	<b>- \$ 2,150,316</b>
Operating Departments					
100-0 County Commission	5	0.1328%	\$ 11,849	-	\$ 11,849
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	-
101-5 Emer Mgmt Administration	50	1.3284%	118,529	-	118,529
102-0 Assessor	75	1.9926%	177,793	-	177,793
103-9 Merit Award Program	-	0.0000%	-	-	-
104-0 Clerk	28	0.7439%	66,376	10,805	77,181
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%	-	-	-
108700 GIS	-	0.0000%	-	-	-
108-7 GIS Base Mapping	-	0.0000%	-	-	-
111-0 Recorder	40	1.0627%	94,821	10,015	104,836
112-0 Elections	36	0.9564%	85,336	68,025	153,361
116-0 Community Development	44	1.1690%	104,306	-	104,306
120-1 District Courts Admin	-	0.0000%	-	-	-
120-2 Courts Gen Jurisdiction	-	0.0000%	-	-	-
120-3 Family Court	-	0.0000%	-	-	-
120-4 Pre-Trial	-	0.0000%	-	-	-
120-5 Specialty Courts Division	-	0.0000%	-	-	-
123-0 Law Library	8	0.2125%	18,961	-	18,961
124-0 Public Defender	65	1.7289%	154,085	-	154,085
125-1 Incline Justice Court	14	0.3719%	33,183	-	33,183
125-3 Reno Justice Court	74	1.9660%	175,420	-	175,420
125-4 Sparks Justice Court	49	1.3018%	116,155	-	116,155
125-7 Wadsworth Justice Court	4	0.1063%	9,485	-	9,485
126-0 Incline Constable	-	0.0000%	-	-	-
127-0 Juvenile Services	136	3.6132%	322,394	35,000	357,394
128-0 Alternative Public Defender	20	0.5313%	47,406	-	47,406
129-0 Conflict Counsel	-	0.0000%	-	-	-
130-0 Library	196	5.2072%	464,621	50,382	515,003

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

108300, 108400, 108900 IT SYSTEM SUPPORT & SERVICES

ALLOCATION OF COSTS:	108300, 108400, 108900 IT SYSTEM SUPPORT & SERVICES			Direct Maint	IT System
	User IDs	%	Allocated Costs	Agreements	Support
					Total Allocated
140-1 Parks Administration	78	2.0723%	\$ 184,904	-	\$ 184,904
140-2 Parks Planning & Develop	-	0.0000%	-	-	-
140-15 Regional Parks	-	0.0000%	-	-	-
140-3 Recreation	-	0.0000%	-	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	-
150-0 Sheriff	967	25.6909%	2,292,312	312,231	2,604,543
153-0 Coroner	25	0.6642%	59,264	-	59,264
154-0 Alternative Sentencing	13	0.3454%	30,819	-	30,819
157100 Public Guardian	22	0.5845%	52,153	-	52,153
159100 Public Administrator	12	0.3188%	28,445	-	28,445
160200 Public Works Projects	-	0.0000%	-	-	-
163100 County Engineer	-	0.0000%	-	-	-
165100 Roads	-	0.0000%	-	-	-
179100 Social Services Admin	315	8.3688%	746,720	16,690	763,410
179200 General Assistance	-	0.0000%	-	-	-
179300 Medical Assit Indigent	-	0.0000%	-	22,375	22,375
180-0 Intergovernmental	-	0.0000%	-	-	-
181-00 Community Support	-	0.0000%	-	-	-
182-0 Accrued Benefits	-	0.0000%	-	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	-
187-0 Fire Suppression	-	0.0000%	-	-	-
189-0 Contingency	-	0.0000%	-	-	-
199-0 Undesignated Revenue	-	0.0000%	-	-	-
202-0 Public Health Administration	233	6.1902%	552,331	18,398	570,729
203-0 Stabilization Fund	-	0.0000%	-	-	-
204-0 Library Expansion	-	0.0000%	-	-	-
205-0 Animal Services	48	1.2752%	113,782	-	113,782
208-0 Enhanced 911	-	0.0000%	-	-	-
209-0 Regional Safety Training Center	11	0.2922%	26,072	-	26,072
210-0 Regional Communication Center	-	0.0000%	-	-	-
211-0 Truckee River Flood Mgmt	19	0.5048%	45,042	-	45,042
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-	-
225-0 Senior Center	63	1.6738%	149,348	16,980	166,328
228-0 Child Protective Services	-	0.0000%	-	-	-
266-0 Truckee Remediation District	-	0.0000%	-	-	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	-	-
270-6 Other Restricted Funds - May	-	0.0000%	-	-	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	-
280-0 TMFPD General Fund	-	0.0000%	-	-	-
281-0 SFPD General Fund	64	1.7003%	151,712	-	151,712
283-0 SFPD Emergency Fund	-	0.0000%	-	-	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-	-	-
286-0 TMFPD Emergency Fund	-	0.0000%	-	-	-
287-0 TMFPD Stabilization	-	0.0000%	-	-	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-	-	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-	-	-
301-0 Debt Service	-	0.0000%	-	-	-
340-0 SAD Debt Service	-	0.0000%	-	-	-
386-0 TMFPD Debt Service	-	0.0000%	-	-	-
402-0 Public Works Construction Fund	-	0.0000%	-	-	-
404-0 Parks Construction Fund	-	0.0000%	-	-	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-	-
480-0 TMFPD Const	-	0.0000%	-	-	-
489-0 Capital Facilities Fund	-	0.0000%	-	-	-
494-0 Infrastructure Fund	-	0.0000%	-	-	-
520 Golf Course	-	0.0000%	-	-	-
560 Building and Safety Fund	28	0.7439%	66,376	-	66,376

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

108300, 108400, 108900 IT SYSTEM SUPPORT & SERVICES

ALLOCATION OF COSTS:	108300, 108400, 108900 IT SYSTEM SUPPORT & SERVICES			Direct Maint	IT System
	User IDs	%	Allocated Costs	Agreements	Support
566-0 Water Resources	112	2.9756%	\$ 265,503	\$ -	\$ 265,503
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	-
618-0 Health Benefits	-	0.0000%	-	-	-
619-0 Risk Management	5	0.1328%	11,849	-	11,849
669-0 Equipment Services	-	0.0000%	-	-	-
682-0 TMFPD Worker's Comp	-	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%	-	-	-
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%	-	-	-
760-0 Project Restart	-	0.0000%	-	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	-
990055 May Building Trust	-	0.0000%	-	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	-
992010 Senior Services Fund	-	0.0000%	-	-	-
994000 TRPA Permits	-	0.0000%	-	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	-
998000 Financial Assurances	-	0.0000%	-	-	-
Other	-	0.0000%	-	-	-
Total Allocations to Operating Depts:	2,859	75.9566%	6,777,352	560,901	7,338,253
Total Costs Allocated	3,764	100.0000%	\$ 8,922,663	\$ 565,906	\$ 9,488,569

County of Washoe, Nevada  
County Wide Cost Allocation Plan  
Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
Fixed for the Fiscal Year ending June 30, 2012

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. 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, 2010. 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 2010.

The Division of Micrographics is part of the Department of Information Technology. The Division is responsible for the imaging and maintaining historical documentation for all Departments of the County. Cost are allocated based upon current year actual work effort (images made) by Departments for FY2010.

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
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 108500 IT ENTERPRISE INFRASTRUCTURE

COSTS TO BE ALLOCATED Item of Cost	Total, all Services	IT Enterprise Infrastruct	Micrographic Imaging	Records Management	
Department Expenditures					
Salaries	\$ 1,448,125	\$ 1,150,607	\$ 205,301	\$ 92,217	\$ -
Salary %	100.0000%	79.4550%	14.1770%	6.3680%	0.0000%
Benefits	542,635	\$ 364,353	123,023	55,259	-
	1,990,760	1,514,960	328,324	147,476	-
Services & Supplies	455,417	423,681	24,362	7,374	-
Consulting Serv	-	-	-	-	-
Professional Svcs	-	-	-	-	-
Non-Specific Maintenance Agreements	68,853	68,853	-	-	-
Direct Maintenance Agreements	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Departmental Expenditures Total	2,515,030	2,007,494	352,686	154,850	-
A-87 Adjustments:					
Delete Capital Equipment	-	-	-	-	-
Reimbursements	(9,159)	-	(9,159)	-	-
Unallowable Professional Svcs	-	-	-	-	-
Add Depreciation	-	-	-	-	-
A-87 Allowable Costs	2,505,871	2,007,494	343,527	154,850	-
Allocated Costs:					
101-1 County Manager	4,786	3,803	679	305	
101-6 Com Relations	5,440	4,322	771	346	
101-8 Mgmt Svcs	654	520	93	42	
101-9 Internal Audit	-	-	-	-	
103-1 Finance Admin	-	-	-	-	
103-3 Comptroller	2,162	1,718	307	138	
103-5 Budget Div	-	-	-	-	
106-1 DA Criminal	-	-	-	-	
106700 DA Civil	-	-	-	-	
108100 IT Admin	532,814	423,347	75,537	33,930	
108301 Telecomm	-	-	-	-	
108300-900 IT Software & Services	-	-	-	-	
108500 It Enterprise Infra	6,179	4,910	876	393	
108800 IT Infrastructure Pres	-	-	-	-	
109-0 Human Resources	-	-	-	-	
110-0 Purchasing	5,083	4,039	721	324	
113-0 Treasurer	-	-	-	-	
160-1 Public Works Admin	-	-	-	-	
161100 General Svcs Admin	719	571	102	46	
Fund 162-1 Facility Mgmt (Adj)	-	-	-	-	
161300 Energy	-	-	-	-	
162000 Facilities Preservation	-	-	-	-	
188-0 Fund Transfers	-	-	-	-	
Total A-87 Costs	3,063,708	2,450,723	422,611	190,373	-
Distribute General Administration	-	-	-	-	-
Total Costs by Function	3,063,708	2,450,723	422,611	190,373	-
Unallowable Costs	-	-	-	-	-
Total Allocated Costs	\$ 3,063,708	\$ 2,450,723	\$ 422,611	\$ 190,373	\$ -

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

108500 IT ENTERPRISE INFRASTRUCTURE

ALLOCATION OF COSTS:

	108500 IT ENTERPRISE INFRASTRUCTURE			Micrographics/Imaging		
Allocated Departments:	User IDs	%	Allocated Costs	Images Made	%	Allocated Costs
101-1 County Manager	48	1.2752%	\$ 31,252	15,000	0.3249%	\$ 1,373
101-6 Com Relations	-	0.0000%	-	-	0.0000%	-
101-8 Mgmt Svcs	-	0.0000%	-	-	0.0000%	-
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-
103-1 Finance Admin	-	0.0000%	-	-	0.0000%	-
103-3 Comptroller	31	0.8236%	20,184	-	0.0000%	-
103-5 Budget Div	8	0.2125%	5,208	-	0.0000%	-
106-1 DA Criminal	214	5.6854%	139,333	525,147	11.3749%	48,072
106700 DA Civil	-	0.0000%	-	-	0.0000%	-
108100 IT Admin	338	8.9798%	220,070	-	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	27	0.7173%	17,579	212,965	4.6129%	19,495
110-0 Purchasing	8	0.2125%	5,208	-	0.0000%	-
113-0 Treasurer	43	1.1424%	27,997	24,219	0.5246%	2,217
160-1 Public Works Admin	188	4.9947%	122,406	-	0.0000%	-
161100 General Svcs Admin	-	0.0000%	-	-	0.0000%	-
Fund 162-1 Facility Mgmt (Adj)	-	0.0000%	-	-	0.0000%	-
161300 Energy	-	0.0000%	-	-	0.0000%	-
162000 Facilities Preservation	-	0.0000%	-	-	0.0000%	-
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-
<b>Subtotal, Allocated Departments</b>	<b>905</b>	<b>24.0434%</b>	<b>589,237</b>	<b>777,331</b>	<b>16.8373%</b>	<b>71,157</b>
<b>Operating Departments</b>						
100-0 County Commission	5	0.1328%	\$ 3,255	-	0.0000%	\$ -
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-
101-5 Emer Mgmt Administration	50	1.3284%	32,555	-	0.0000%	-
102-0 Assessor	75	1.9926%	48,833	127,320	2.7578%	11,655
103-9 Merit Award Program	-	0.0000%	-	-	0.0000%	-
104-0 Clerk	28	0.7439%	18,231	234,468	5.0787%	21,463
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%	-
108700 GIS	-	0.0000%	-	-	0.0000%	-
108-7 GIS Base Mapping	-	0.0000%	-	-	0.0000%	-
111-0 Recorder	40	1.0627%	26,044	2,421,923	52.4598%	221,700
112-0 Elections	36	0.9564%	23,439	-	0.0000%	-
116-0 Community Development	44	1.1690%	28,649	-	0.0000%	-
120-1 District Courts Admin	-	0.0000%	-	34,447	0.7461%	3,153
120-2 Courts Gen Jurisdiction	-	0.0000%	-	-	0.0000%	-
120-3 Family Court	-	0.0000%	-	-	0.0000%	-
120-4 Pre-Trial	-	0.0000%	-	-	0.0000%	-
120-5 Specialty Courts Division	-	0.0000%	-	-	0.0000%	-
123-0 Law Library	8	0.2125%	5,208	-	0.0000%	-
124-0 Public Defender	65	1.7269%	42,322	597,272	12.9371%	54,674
125-1 Incline Justice Court	14	0.3719%	9,114	-	0.0000%	-
125-3 Reno Justice Court	74	1.9660%	48,181	75,049	1.6256%	6,870
125-4 Sparks Justice Court	49	1.3018%	31,904	-	0.0000%	-
125-7 Wadsworth Justice Court	4	0.1063%	2,605	-	0.0000%	-
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-
127-0 Juvenile Services	136	3.6132%	88,550	-	0.0000%	-
128-0 Alternative Public Defender	20	0.5313%	13,021	8,214	0.1779%	752
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-
130-0 Library	196	5.2072%	127,614	-	0.0000%	-

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

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	78	2.0723%	\$ 50,786	-	0.0000%	\$ -
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-
140-15 Regional Parks	-	0.0000%	-	-	0.0000%	-
140-3 Recreation	-	0.0000%	-	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-
150-0 Sheriff	967	25.6909%	629,612	53,960	1.1688%	4,940
153-0 Coroner	25	0.6642%	16,278	-	0.0000%	-
154-0 Alternative Sentencing	13	0.3454%	8,465	-	0.0000%	-
157100 Public Guardian	22	0.5845%	14,324	-	0.0000%	-
159100 Public Administrator	12	0.3188%	7,813	-	0.0000%	-
160200 Public Works Projects	-	0.0000%	-	-	0.0000%	-
163100 County Engineer	-	0.0000%	-	-	0.0000%	-
165100 Roads	-	0.0000%	-	-	0.0000%	-
179100 Social Services Admin	315	8.3688%	205,096	-	0.0000%	-
179200 General Assistance	-	0.0000%	-	-	0.0000%	-
179300 Medical Assit Indigent	-	0.0000%	-	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-
181-00 Community Support	-	0.0000%	-	-	0.0000%	-
182-0 Accrued Benefits	-	0.0000%	-	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-
187-0 Fire Suppression	-	0.0000%	-	-	0.0000%	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-
199-0 Undesignated Revenue	-	0.0000%	-	-	0.0000%	-
202-0 Public Health Administration	233	6.1902%	151,705	23,900	0.5177%	2,188
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-
205-0 Animal Services	48	1.2752%	31,252	-	0.0000%	-
208-0 Enhanced 911	-	0.0000%	-	-	0.0000%	-
209-0 Regional Safety Training Center	11	0.2922%	7,161	-	0.0000%	-
210-0 Regional Communication Center	-	0.0000%	-	-	0.0000%	-
211-0 Truckee River Flood Mgmt	19	0.5048%	12,371	-	0.0000%	-
221-0 Direct Assit/Med Indigent	-	0.0000%	-	-	0.0000%	-
225-0 Senior Center	63	1.6738%	41,020	190,571	4.1278%	17,445
228-0 Child Protective Services	-	0.0000%	-	-	0.0000%	-
266-0 Truckee Remediation District	-	0.0000%	-	-	0.0000%	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	0.0000%	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	-	0.0000%	-
270-6 Other Restricted Funds - May	-	0.0000%	-	-	0.0000%	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	0.0000%	-
280-0 TMFPD General Fund	-	0.0000%	-	-	0.0000%	-
281-0 SFPD General Fund	64	1.7003%	41,670	-	0.0000%	-
283-0 SFPD Emergency Fund	-	0.0000%	-	-	0.0000%	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-	-	0.0000%	-
286-0 TMFPD Emergency Fund	-	0.0000%	-	-	0.0000%	-
287-0 TMFPD Stabilization	-	0.0000%	-	-	0.0000%	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-	-	0.0000%	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-	-	0.0000%	-
301-0 Debt Service	-	0.0000%	-	-	0.0000%	-
340-0 SAD Debt Service	-	0.0000%	-	-	0.0000%	-
386-0 TMFPD 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%	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-	0.0000%	-
480-0 TMFPD Const	-	0.0000%	-	-	0.0000%	-
489-0 Capital Facilities Fund	-	0.0000%	-	-	0.0000%	-
494-0 Infrastructure Fund	-	0.0000%	-	-	0.0000%	-
520 Golf Course	-	0.0000%	-	-	0.0000%	-
560 Building and Safety Fund	28	0.7439%	18,231	68,771	1.4896%	6,295

County of Washoe, Nevada  
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 108500 IT ENTERPRISE INFRASTRUCTURE

ALLOCATION OF COSTS:

	108500 IT ENTERPRISE INFRASTRUCTURE			Micrographics/Imaging		
	User IDs	%	Allocated Costs	Images Made	%	Allocated Costs
566-0 Water Resources	112	2.9756%	\$ 72,924	-	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	0.1328%	3,255	3,500	0.0758%	320
669-0 Equipment Services	-	0.0000%	-	-	0.0000%	-
682-0 TMFPD Worker's Comp	-	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%	-
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%	-
760-0 Project Restart	-	0.0000%	-	-	0.0000%	-
766-0 Western Reg Wir Comm	-	0.0000%	-	-	0.0000%	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-
Other	-	0.0000%	-	-	0.0000%	-
Total Allocations to Operating Depts:	2,859	75.9566%	1,861,488	3,839,395	83.1627%	351,455
Total Costs Allocated	3,764	100.0000%	\$ 2,450,725	4,616,726	100.0000%	\$ 422,612



County of Washoe, Nevada  
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108500 IT ENTERPRISE INFRASTRUCTURE

ALLOCATION OF COSTS:	Records Management			Records Management			Total Records	IT Enterprise
	Cubic Ft Disposed	%	Allocated Costs	Cubic Ft Stored	%	Allocated Costs	Mg	Infrast
								Total Allocated
Allocated Departments:								
101-1 County Manager	-	0.0000%	\$ -	11	0.0688%	\$ 66	\$ 66	\$ 32,691
101-6 Com Relations	-	0.0000%	-	-	0.0000%	-	-	-
101-8 Mgmt Svcs	-	0.0000%	-	-	0.0000%	-	-	-
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-	-	-
103-1 Finance Admin	-	0.0000%	-	-	0.0000%	-	-	-
103-3 Comptroller	166	2.2499%	2,142	713	4.4585%	4,244	6,386	26,570
103-5 Budget Div	-	0.0000%	-	-	0.0000%	-	-	5,208
106-1 DA Criminal	1,067	14.4619%	13,766	2,516	15.7329%	14,976	28,742	216,147
106700 DA Civil	175	2.3719%	2,258	1,131	7.0723%	6,732	8,990	8,990
108100 IT Admin	-	0.0000%	-	-	0.0000%	-	-	220,070
108301 Telecomm	-	0.0000%	-	68	0.4252%	405	405	405
108300-900 IT Software & Services	-	0.0000%	-	-	0.0000%	-	-	-
108500 IT Enterprise Infra	479	6.4923%	6,180	-	0.0000%	-	6,180	6,180
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-	-	-
109-0 Human Resources	9	0.1220%	116	442	2.7639%	2,631	2,747	39,821
110-0 Purchasing	21	0.2846%	271	30	0.1876%	179	450	5,658
113-0 Treasurer	26	0.3524%	336	97	0.6066%	578	913	31,127
160-1 Public Works Admin	13	0.1762%	168	261	1.6321%	1,554	1,721	124,127
161100 General Svcs Admin	21	0.2846%	271	66	0.4127%	393	664	664
Fund 162-1 Facility Mgmt (Adj)	-	0.0000%	-	21	0.1313%	125	125	125
161300 Energy	-	0.0000%	-	-	0.0000%	-	-	-
162000 Facilities Preservation	-	0.0000%	-	-	0.0000%	-	-	-
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-	-
<b>Subtotal, Allocated Departments</b>	<b>1,977</b>	<b>26.7958%</b>	<b>25,506</b>	<b>5,356</b>	<b>33.4919%</b>	<b>31,880</b>	<b>57,386</b>	<b>717,780</b>
Operating Departments								
100-0 County Commission	-	0.0000%	\$ -	-	0.0000%	\$ -	-	\$ 3,255
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-	-
101-5 Emer Mgmt Administration	-	0.0000%	-	-	0.0000%	-	-	32,555
102-0 Assessor	5	0.0678%	65	85	0.5315%	506	571	61,059
103-9 Merit Award Program	-	0.0000%	-	-	0.0000%	-	-	-
104-0 Clerk	10	0.1355%	129	8	0.0500%	48	177	39,871
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%	-	-	-
108700 GIS	-	0.0000%	-	-	0.0000%	-	-	-
108-7 GIS Base Mapping	-	0.0000%	-	-	0.0000%	-	-	-
111-0 Recorder	45	0.6099%	581	56	0.3502%	334	914	248,658
112-0 Elections	6	0.0813%	78	580	3.6268%	3,452	3,530	26,969
116-0 Community Development	8	0.1084%	103	2	0.0125%	12	115	28,764
120-1 District Courts Admin	290	3.9306%	3,742	1,866	11.6683%	11,107	14,848	18,001
120-2 Courts Gen Jurisdiction	-	0.0000%	-	-	0.0000%	-	-	-
120-3 Family Court	-	0.0000%	-	-	0.0000%	-	-	-
120-4 Pre-Trial	-	0.0000%	-	-	0.0000%	-	-	-
120-5 Specialty Courts Division	-	0.0000%	-	-	0.0000%	-	-	-
123-0 Law Library	-	0.0000%	-	-	0.0000%	-	-	5,208
124-0 Public Defender	290	3.9306%	3,742	575	3.5955%	3,423	7,164	104,160
125-1 Incline Justice Court	-	0.0000%	-	-	0.0000%	-	-	9,114
125-3 Reno Justice Court	155	2.1008%	2,000	3,020	18.8843%	17,976	19,975	75,026
125-4 Sparks Justice Court	25	0.3388%	323	541	3.3829%	3,220	3,543	35,447
125-7 Wadsworth Justice Court	-	0.0000%	-	-	0.0000%	-	-	2,605
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-	-	-
127-0 Juvenile Services	440	5.9637%	5,677	324	2.0260%	1,929	7,605	96,155
128-0 Alternative Public Defender	-	0.0000%	-	-	0.0000%	-	-	13,773
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-	-
130-0 Library	33	0.4473%	426	2	0.0125%	12	438	128,052

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

108500 IT ENTERPRISE INFRASTRUCTURE

ALLOCATION OF COSTS:	Records Management			Records Management			Total Records	IT Enterprise
	Cubic Ft Disposed	%	Allocated Costs	Cubic Ft Stored	%	Allocated Costs	Mg	Infrast
							Total Allocated	Total Allocated
140-1 Parks Administration	10	0.1355%	\$ 129	35	0.2189%	\$ 209	\$ 338	\$ 51,124
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-	-	-
140-15 Regional Parks	-	0.0000%	-	-	0.0000%	-	-	-
140-3 Recreation	-	0.0000%	-	-	0.0000%	-	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-	-
150-0 Sheriff	1,468	19.8974%	18,940	950	5.9405%	5,655	24,594	659,146
153-0 Coroner	-	0.0000%	-	66	0.4127%	393	393	16,671
154-0 Alternative Sentencing	-	0.0000%	-	-	0.0000%	-	-	8,465
157100 Public Guardian	86	1.1656%	1,110	78	0.4877%	464	1,574	15,898
159100 Public Administrator	183	2.4803%	2,361	5	0.0313%	30	2,391	10,204
160200 Public Works Projects	-	0.0000%	-	-	0.0000%	-	-	-
163100 County Engineer	-	0.0000%	-	-	0.0000%	-	-	-
165100 Roads	-	0.0000%	-	-	0.0000%	-	-	-
179100 Social Services Admin	1,576	21.3608%	20,333	676	4.2271%	4,024	24,356	229,452
179200 General Assistance	-	0.0000%	-	-	0.0000%	-	-	-
179300 Medical Assit Indigent	-	0.0000%	-	-	0.0000%	-	-	-
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-	-	-
181-00 Community Support	-	0.0000%	-	-	0.0000%	-	-	-
182-0 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-	-
187-0 Fire Suppression	-	0.0000%	-	-	0.0000%	-	-	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-	-
199-0 Undesignated Revenue	-	0.0000%	-	-	0.0000%	-	-	-
202-0 Public Health Administration	712	9.6503%	9,186	596	3.7269%	3,548	12,734	166,627
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-	-	-
205-0 Animal Services	-	0.0000%	-	-	0.0000%	-	-	31,252
208-0 Enhanced 911	-	0.0000%	-	-	0.0000%	-	-	-
209-0 Regional Safety Training Center	-	0.0000%	-	-	0.0000%	-	-	7,161
210-0 Regional Communication Center	-	0.0000%	-	-	0.0000%	-	-	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-	-	0.0000%	-	-	12,371
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-	0.0000%	-	-	-
225-0 Senior Center	51	0.6912%	658	687	4.2959%	4,089	4,747	63,212
228-0 Child Protective Services	-	0.0000%	-	-	0.0000%	-	-	-
266-0 Truckee Remediation District	-	0.0000%	-	-	0.0000%	-	-	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	0.0000%	-	-	-
270-03 Other Restricted Funds-Coop Ext	-	0.0000%	-	-	0.0000%	-	-	-
270-6 Other Restricted Funds - May	-	0.0000%	-	-	0.0000%	-	-	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	0.0000%	-	-	-
280-0 TMFPD General Fund	-	0.0000%	-	37	0.2314%	221	221	221
281-0 SFPD General Fund	-	0.0000%	-	-	0.0000%	-	-	41,670
283-0 SFPD Emergency Fund	-	0.0000%	-	-	0.0000%	-	-	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-	-	0.0000%	-	-	-
286-0 TMFPD Emergency Fund	-	0.0000%	-	-	0.0000%	-	-	-
287-0 TMFPD Stabilization	-	0.0000%	-	-	0.0000%	-	-	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-	-	0.0000%	-	-	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-	-	0.0000%	-	-	-
301-0 Debt Service	-	0.0000%	-	-	0.0000%	-	-	-
340-0 SAD Debt Service	-	0.0000%	-	-	0.0000%	-	-	-
386-0 TMFPD 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%	-	-	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-	0.0000%	-	-	-
480-0 TMFPD Const	-	0.0000%	-	-	0.0000%	-	-	-
489-0 Capital Facilities Fund	-	0.0000%	-	-	0.0000%	-	-	-
494-0 Infrastructure Fund	-	0.0000%	-	-	0.0000%	-	-	-
520 Golf Course	-	0.0000%	-	-	0.0000%	-	-	-
560 Building and Safety Fund	-	0.0000%	-	7	0.0438%	42	42	24,568

County of Washoe, Nevada  
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 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
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108500 IT ENTERPRISE INFRASTRUCTURE

ALLOCATION OF COSTS:	Records Management		Records Management		Total Records	IT Enterprise	
	Cubic Ft Disposed	%	Allocated Costs	Cubic Ft Stored	Mg	Infrast	
					Total Allocated	Total Allocated	
566-0 Water Resources	-	0.0000%	\$ -	-	0.0000%	\$ -	\$ 72,924
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	-
618-0 Health Benefits	-	0.0000%	-	-	0.0000%	-	-
619-0 Risk Management	8	0.1084%	103	440	2.7514%	2,619	6,296
669-0 Equipment Services	-	0.0000%	-	-	0.0000%	-	-
682-0 TMFPD Worker's Comp	-	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%	-	-
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%	-	-
760-0 Project Restart	-	0.0000%	-	-	0.0000%	-	-
766-0 Western Reg Wlr Comm	-	0.0000%	-	-	0.0000%	-	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-	-
Other	-	0.0000%	-	-	0.0000%	-	-
<b>Total Allocations to Operating Depts:</b>	<b>5,401</b>	<b>73.2042%</b>	<b>69,681</b>	<b>10,636</b>	<b>66.5081%</b>	<b>63,307</b>	<b>132,987</b>
<b>Total Costs Allocated</b>	<b>7,378</b>	<b>100.0000%</b>	<b>\$ 95,187</b>	<b>15,992</b>	<b>100.0000%</b>	<b>\$ 95,187</b>	<b>\$ 3,063,710</b>

County of Washoe, Nevada  
County Wide Cost Allocation Plan  
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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 2010 based on the number of replaced/refreshed PCs provided to each. Cost Center 108840, Firewall Infrastructure, supports those costs incurred for Firewall upgrades. There were no expenditures for the Firewall Infrastructure in FY2010. Cost Center 108850 cost for Telecommunication are either capitalized and not allocated or the remaining costs are distributed to Telecommunications Cost Center 108301 and allocated within that Cost Center.

County of Washoe, Nevada  
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108-8 IT INFRASTRUCTURE

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	General Admin	108810 File Serv Upg	108820 Data Netw Infra	108830 PC Replacemt	108840 Firewall	108850 Tele Infra
Department Expenditures							
Salaries	\$ -		\$ -	\$ -	\$ -		\$ -
Salary %	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Benefits	-						
Services & Supplies	221,080			4,516	209,871		6,693
Professional Svcs	3,600				3,600		
Parts & Supplies	-						
Software - Non Capital	-						
Equipment Non-Capital	559,604			2,084	557,520		
Equipment - Capital	45,935				45,935		
Departmental Expenditures Total	830,219			6,600	816,926		6,693
A-87 Adjustments:							
Unallowable Capital Equipment	(45,935)				(45,935)		
Add Depreciation, Equipment							
A-87 Allowable Costs	784,284			6,600	770,991		6,693
Allocated Costs:							
101-1 County Manager	-						
101-6 Com Relations	-						
101-8 Mgmt Svcs	-						
101-9 Internal Audit	-						
103-1 Finance Admin	-						
103-3 Comptroller	2,331			20	2,291		20
103-5 Budget Div	1,529			13	1,503		13
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	-						
110-0 Purchasing	9,316			78	9,158		80
113-0 Treasurer	642			5	631		5
160-1 Public Works Admin	-						
161100 General Svcs Admin	-						
Fund 162-1 Facility Mgmt (Adj)	5,255			44	5,166		45
161300 Energy	-						
162000 Facilities Preservation	-						
188-0 Fund Transfers	-						
Total A-87 Costs	803,357			6,761	789,741		6,856
Distribute General Administration							
Total Costs by Function	803,357			6,761	789,741		6,856
Unallowable Costs	-						
Total Allocated Costs	\$ 803,357	\$ -	\$ -	\$ 6,761	\$ 789,741	\$ -	\$ 6,856

County of Washoe, Nevada  
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 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
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108-8 IT INFRASTRUCTURE

ALLOCATION OF COSTS:

	108810 File Serv		108820 Data		108830 PC Replacemt		108840 Firewall Infr Prevention		IT Infrastruct	
	Upgr	Netw Infra	# of PCs Replaced	Allocated Costs	End User IDs	Allocated Costs	108850 Tele Infra	Total Allocated		
Allocated Departments:										
101-1 County Manager	\$ -	\$ -	-	0.0000%	\$ -	-	0.0000%	\$ -	\$ -	\$ -
101-6 Com Relations			-	0.0000%	-	-	0.0000%	-	-	-
101-8 Mgmt Svcs			-	0.0000%	-	-	0.0000%	-	-	-
101-9 Internal Audit			-	0.0000%	-	-	0.0000%	-	-	-
103-1 Finance Admin			-	0.0000%	-	-	0.0000%	-	-	-
103-3 Comptroller			-	0.0000%	-	-	0.0000%	-	-	-
103-5 Budget Div			-	0.0000%	-	-	0.0000%	-	-	-
106-1 DA Criminal			-	0.0000%	-	-	0.0000%	-	-	-
106700 DA Civil			-	0.0000%	-	-	0.0000%	-	-	-
108100 IT Admin			14	4.9822%	39,346	-	0.0000%	-	-	39,346
108301 Telecomm			-	0.0000%	-	-	0.0000%	6,856	6,856	6,856
108300-900 IT Software & Services		6,761	-	0.0000%	-	-	0.0000%	-	-	6,761
108500 IT Enterprise Infra			-	0.0000%	-	-	0.0000%	-	-	-
108800 IT Infrastructure Pres			-	0.0000%	-	-	0.0000%	-	-	-
109-0 Human Resources			-	0.0000%	-	-	0.0000%	-	-	-
110-0 Purchasing			-	0.0000%	-	-	0.0000%	-	-	-
113-0 Treasurer			-	0.0000%	-	-	0.0000%	-	-	-
161100 General Svcs Admin			-	0.0000%	-	-	0.0000%	-	-	-
Fund 162-1 Facility Mgmt (Adj)			-	0.0000%	-	-	0.0000%	-	-	-
161300 Energy			-	0.0000%	-	-	0.0000%	-	-	-
162000 Facilities Preservation			-	0.0000%	-	-	0.0000%	-	-	-
188-0 Fund Transfers			-	0.0000%	-	-	0.0000%	-	-	-
Subtotal, Allocated Departments		6,761	14	4.9822%	39,346	-	0.0000%	6,856	52,962	-
Operating Departments										
100-0 County Commission	\$ -	\$ -	-	0.0000%	\$ -	-	0.0000%	\$ -	\$ -	\$ -
101-3 Grants Division - Co Mgr.			-	0.0000%	-	-	0.0000%	-	-	-
101-5 Emer Mgmt Administration			-	0.0000%	-	-	0.0000%	-	-	-
102-0 Assessor			-	0.0000%	-	-	0.0000%	-	-	-
103-9 Merit Award Program			-	0.0000%	-	-	0.0000%	-	-	-
104-0 Clerk			-	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%	-	-	-
108700 GIS			-	0.0000%	-	-	0.0000%	-	-	-
108-7 GIS Base Mapping			-	0.0000%	-	-	0.0000%	-	-	-
111-0 Recorder			-	0.0000%	-	-	0.0000%	-	-	-
112-0 Elections			-	0.0000%	-	-	0.0000%	-	-	-
116-0 Community Development			-	0.0000%	-	-	0.0000%	-	-	-
120-1 District Courts Admin			-	0.0000%	-	-	0.0000%	-	-	-
120-2 Courts Gen Jurisdiction			-	0.0000%	-	-	0.0000%	-	-	-
120-3 Family Court			-	0.0000%	-	-	0.0000%	-	-	-
120-4 Pre-Trial			-	0.0000%	-	-	0.0000%	-	-	-
120-5 Specialty Courts Division			-	0.0000%	-	-	0.0000%	-	-	-
123-0 Law Library			-	0.0000%	-	-	0.0000%	-	-	-
124-0 Public Defender			-	0.0000%	-	-	0.0000%	-	-	-
125-1 Incline Justice Court			-	0.0000%	-	-	0.0000%	-	-	-
125-3 Reno Justice Court			-	0.0000%	-	-	0.0000%	-	-	-
125-4 Sparks Justice Court			-	0.0000%	-	-	0.0000%	-	-	-
125-7 Wadsworth Justice Court			-	0.0000%	-	-	0.0000%	-	-	-
126-0 Incline Constable			-	0.0000%	-	-	0.0000%	-	-	-
127-0 Juvenile Services			-	0.0000%	-	-	0.0000%	-	-	-
128-0 Alternative Public Defender			-	0.0000%	-	-	0.0000%	-	-	-
129-0 Conflict Counsel			-	0.0000%	-	-	0.0000%	-	-	-
130-0 Library			240	85.4092%	674,512	-	0.0000%	-	674,512	-

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

108-8 IT INFRASTRUCTURE

ALLOCATION OF COSTS:

	108810 File Serv		108820 Data		108830 PC Replacment		108840 Firewall Infr Prevention		IT Infrastruct	
	Upg	Netw Infra	# of PCs Replaced	Allocated Costs	End User IDs	Allocated Costs	End User IDs	108850 Tele Infra	Total Allocated	
140-1 Parks Administration	\$ -	\$ -	-	0.0000%	\$ -	-	0.0000%	\$ -	\$ -	
140-2 Parks Planning & Develop			-	0.0000%	-	-	0.0000%	-	-	
140-15 Regional Parks			-	0.0000%	-	-	0.0000%	-	-	
140-3 Recreation			-	0.0000%	-	-	0.0000%	-	-	
140-9 Parks Infrastructure Preserv			-	0.0000%	-	-	0.0000%	-	-	
150-0 Sheriff			-	0.0000%	-	-	0.0000%	-	-	
153-0 Coroner			-	0.0000%	-	-	0.0000%	-	-	
154-0 Alternative Sentencing			-	0.0000%	-	-	0.0000%	-	-	
157100 Public Guardian			12	4.2705%	33,726	-	0.0000%	-	33,726	
159100 Public Administrator			11	3.9146%	30,915	-	0.0000%	-	30,915	
160200 Public Works Projects			-	0.0000%	-	-	0.0000%	-	-	
163100 County Engineer			4	1.4235%	11,242	-	0.0000%	-	11,242	
165100 Roads			-	0.0000%	-	-	0.0000%	-	-	
179100 Social Services Admin			-	0.0000%	-	-	0.0000%	-	-	
179200 General Assistance			-	0.0000%	-	-	0.0000%	-	-	
179300 Medical Assit Indigent			-	0.0000%	-	-	0.0000%	-	-	
180-0 Intergovernmental			-	0.0000%	-	-	0.0000%	-	-	
181-00 Community Support			-	0.0000%	-	-	0.0000%	-	-	
182-0 Accrued Benefits			-	0.0000%	-	-	0.0000%	-	-	
184-0 Regional Water Planning			-	0.0000%	-	-	0.0000%	-	-	
187-0 Fire Suppression			-	0.0000%	-	-	0.0000%	-	-	
189-0 Contingency			-	0.0000%	-	-	0.0000%	-	-	
199-0 Undesignated Revenue			-	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%	-	-	
221-0 Direct Assist/Med Indigent			-	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			-	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%	-	-	0.0000%	-	-	
281-0 SFPD General Fund			-	0.0000%	-	-	0.0000%	-	-	
283-0 SFPD Emergency Fund			-	0.0000%	-	-	0.0000%	-	-	
285-0 SFPD 474 Retiree Insurance			-	0.0000%	-	-	0.0000%	-	-	
286-0 TMFPD Emergency Fund			-	0.0000%	-	-	0.0000%	-	-	
287-0 TMFPD Stabilization			-	0.0000%	-	-	0.0000%	-	-	
288-0 TMFPD Pre-Fund Retiree Hlth			-	0.0000%	-	-	0.0000%	-	-	
295-0 Prefunded Ret Health Ben			-	0.0000%	-	-	0.0000%	-	-	
301-0 Debt Service			-	0.0000%	-	-	0.0000%	-	-	
340-0 SAD Debt Service			-	0.0000%	-	-	0.0000%	-	-	
386-0 TMFPD 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%	-	-	
450-0 Stormwater Impact Fee Fund			-	0.0000%	-	-	0.0000%	-	-	
480-0 TMFPD Const			-	0.0000%	-	-	0.0000%	-	-	
489-0 Capital Facilities Fund			-	0.0000%	-	-	0.0000%	-	-	
494-0 Infrastructure Fund			-	0.0000%	-	-	0.0000%	-	-	
520 Golf Course			-	0.0000%	-	-	0.0000%	-	-	
560 Building and Safety Fund			-	0.0000%	-	-	0.0000%	-	-	

County of Washoe, Nevada  
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 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

108-8 IT INFRASTRUCTURE

ALLOCATION OF COSTS:

			108830 PC Replacemt		108840 Firewall Infr Prevention		IT Infrastruct	
	108810 File Serv Upg	108820 Data Netw Infra	# of PCs Replaced	Allocated Costs	End User IDs		108850 Tele Infra	Total Allocated
566-0 Water Resources	\$ -	\$ -	-	0.0000% \$ -	-	0.0000% \$ -	\$ -	\$ -
568-0 So.Truckee Meadows GID			-	0.0000% -	-	0.0000% -	-	-
618-0 Health Benefits			-	0.0000% -	-	0.0000% -	-	-
619-0 Risk Management			-	0.0000% -	-	0.0000% -	-	-
669-0 Equipment Services			-	0.0000% -	-	0.0000% -	-	-
682-0 TMFPD Worker's Comp			-	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% -	-	-
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% -	-	-
760-0 Project Restart			-	0.0000% -	-	0.0000% -	-	-
766-0 Western Reg Wlr Comm			-	0.0000% -	-	0.0000% -	-	-
990055 May Building Trust			-	0.0000% -	-	0.0000% -	-	-
990221 Verdi Tv Admin			-	0.0000% -	-	0.0000% -	-	-
992010 Senior Services Fund			-	0.0000% -	-	0.0000% -	-	-
994000 TRPA Permits			-	0.0000% -	-	0.0000% -	-	-
994002 AT&T Cell Tower			-	0.0000% -	-	0.0000% -	-	-
994003 Ubiquitel Cell Tower			-	0.0000% -	-	0.0000% -	-	-
998000 Financial Assurances			-	0.0000% -	-	0.0000% -	-	-
Other			-	0.0000% -	-	0.0000% -	-	-
Total Allocations to Operating Depts:	-	-	267	95.0178% 750,395	-	0.0000%	-	750,395
Total Costs Allocated	\$ -	\$ 6,761	281	100.0000% \$ 789,741	-	0.0000% \$ -	\$ 6,856	\$ 803,357 -



County of Washoe, Nevada  
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109-0 HUMAN RESOURCES

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Human Resources office is responsible for typical personnel services associated with government operations. Services include establishing job content and grades, maintaining employee records, ensuring compliance with county personnel regulations, processing disciplinary actions, supporting Department recruitment efforts, and other related services. These services are necessary and beneficial to the operations of all County Departments, including those federally financed. Costs are allocated based on the Full Time Equivalents in each Department in FY 2010 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 salary costs.

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 FY2010.

County of Washoe, Nevada  
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109-0 HUMAN RESOURCES

**COSTS TO BE ALLOCATED**

Item of Cost	Total, all Services			
	General Admin	Human Resources	Labor Relations	
Department Expenditures				
Salaries	\$ 1,109,643	\$ -	\$ 1,109,643	\$ -
Salary %	100.0000%	0.0000%	100.0000%	0.0000%
Benefits	378,697	-	378,051	646
	1,488,340	-	1,487,694	646
Services & Supplies	64,474	-	60,964	3,510
Consulting Services	-	-	-	-
Professional Svcs	209,775	-	118,754	91,021
Other Expense	-	-	-	-
Equipment	351	-	351	-
Departmental Expenditures Total	1,762,940	-	1,667,763	95,177
A-87 Adjustments:				
Reduction for Reimbursement	(11,608)	-	(11,608)	-
Reduction for Scholar/Restricted Funds	(2,638)	-	(2,638)	-
Food Purchases	(248)	-	(248)	-
A-87 Allowable Costs	1,748,447	-	1,653,270	95,177
Allocated Costs:				
101-1 County Manager	3,667	-	3,467	200
101-6 Com Relations	4,168	-	3,941	227
101-8 Mgmt Svcs	501	-	474	27
101-9 Internal Audit	-	-	-	-
103-1 Finance Admin	-	-	-	-
103-3 Comptroller	5,463	-	5,166	297
103-5 Budget Div	4,152	-	3,926	226
106-1 DA Criminal	-	-	-	-
106700 DA Civil	150,206	-	142,030	8,176
108100 IT Admin	-	-	-	-
108301 Telecomm	1,321	-	1,249	72
108300-900 IT Software & Services	65,702	-	62,125	3,577
108500 IT Enterprise Infra	39,821	-	37,653	2,168
108800 IT Infrastructure Pres	-	-	-	-
109-0 Human Resources	-	-	-	-
110-0 Purchasing	2,050	-	1,936	112
113-0 Treasurer	536	-	507	29
160-1 Public Works Admin	-	-	-	-
161100 General Svcs Admin	8,235	-	7,787	448
Fund 162-1 Facility Mgmt (Adj)	40,694	-	38,479	2,215
161300 Energy	22,426	-	21,205	1,221
162000 Facilities Preservation	-	-	-	-
188-0 Fund Transfers	82,688	-	78,187	4,501
Total A-87 Costs	2,180,077	-	2,061,404	118,673
Distribute General Administration	-	-	-	-
Total Costs by Function	2,180,077	-	2,061,404	118,673
Total Allocated Costs	\$ 2,180,077	\$ -	\$ 2,061,404	\$ 118,673

Reconciliation to SAP 109-0	
Central Service Cost Centers:	Total
Human Resources	\$ 1,762,940
Subtotal	\$ 1,762,940
Non Central Service Cost Centers:	-
Total	<u>1,762,940</u>

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109-0 HUMAN RESOURCES

ALLOCATION OF COSTS:

	Human Resources		
	FTEs	%	Allocated Costs
Allocated Departments:			
101-1 County Manager	25.80	0.9054%	\$ 19,738
101-6 Com Relations	0.00	0.0000%	-
101-8 Mgmt Svcs	0.00	0.0000%	-
101-9 Internal Audit	0.00	0.0000%	-
103-1 Finance Admin	40.63	1.4258%	31,084
103-3 Comptroller	0.00	0.0000%	-
103-5 Budget Div	0.00	0.0000%	-
106-1 DA Criminal	176.00	6.1764%	134,650
106700 DA Civil	0.00	0.0000%	-
108100 IT Admin	111.00	3.8953%	84,921
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%	-
110-0 Purchasing	8.00	0.2807%	6,119
113-0 Treasurer	25.00	0.8773%	19,126
160-1 Public Works Admin	24.00	0.8422%	18,361
161100 General Svcs Admin	0.00	0.0000%	-
Fund 162-1 Facility Mgmt (Adj)	44.00	1.5441%	33,663
161300 Energy	0.00	0.0000%	-
162000 Facilities Preservation	0.00	0.0000%	-
188-0 Fund Transfers	0.00	0.0000%	-
Subtotal, Allocated Departments	454.43	15.9472%	347,662
Operating Departments			
100-0 County Commission	7.00	0.2457%	\$ 5,356
101-3 Grants Division - Co Mgr.	0.00	0.0000%	-
101-5 Emer Mgmt Administration	3.00	0.1053%	2,296
102-0 Assessor	85.00	2.9829%	65,030
103-9 Merit Award Program	0.00	0.0000%	-
104-0 Clerk	22.85	0.8019%	17,482
106-2 CARES/SART	0.00	0.0000%	-
106-3 Family Support Enf	0.00	0.0000%	-
106-5 DA Grants	0.00	0.0000%	-
106710 DA CPS Integration	0.00	0.0000%	-
106-9 Drug Forfeitures	0.00	0.0000%	-
108700 GIS	0.00	0.0000%	-
108-7 GIS Base Mapping	0.00	0.0000%	-
111-0 Recorder	27.00	0.9475%	20,656
112-0 Elections	8.00	0.2807%	6,119
116-0 Community Development	28.00	0.9826%	21,421
120-1 District Courts Admin	0.00	0.0000%	-
120-2 Courts Gen Jurisdiction	0.00	0.0000%	-
120-3 Family Court	0.00	0.0000%	-
120-4 Pre-Trial	0.00	0.0000%	-
120-5 Specialty Courts Division	0.00	0.0000%	-
123-0 Law Library	7.72	0.2709%	5,906
124-0 Public Defender	59.00	2.0705%	45,138
125-1 Incline Justice Court	1.65	0.0579%	1,262
125-3 Reno Justice Court	25.45	0.8931%	19,470
125-4 Sparks Justice Court	11.71	0.4108%	8,956
125-7 Wadsworth Justice Court	1.38	0.0483%	1,053
126-0 Incline Constable	4.00	0.1404%	3,061
127-0 Juvenile Services	152.60	5.3552%	116,747
128-0 Alternative Public Defender	15.00	0.5264%	11,476
129-0 Conflict Counsel	0.00	0.0000%	-
130-0 Library	158.18	5.5510%	121,016

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
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 Fixed for the Fiscal Year ending June 30, 2012

109-0 HUMAN RESOURCES

ALLOCATION OF COSTS:

	Human Resources		
	FTEs	%	Allocated Costs
140-1 Parks Administration	64.67	2.2695%	\$ 49,477
140-2 Parks Planning & Develop	0.00	0.0000%	-
140-15 Regional Parks	0.00	0.0000%	-
140-3 Recreation	0.00	0.0000%	-
140-9 Parks Infrastructure Preserv	0.00	0.0000%	-
150-0 Sheriff	786.09	27.5864%	601,406
153-0 Coroner	14.50	0.5089%	11,094
154-0 Alternative Sentencing	8.75	0.3071%	6,695
157100 Public Guardian	20.00	0.7019%	15,302
159100 Public Administrator	11.00	0.3860%	8,415
160200 Public Works Projects	0.00	0.0000%	-
163100 County Engineer	21.00	0.7370%	16,067
165100 Roads	85.00	2.9829%	65,030
179100 Social Services Admin	50.25	1.7634%	38,443
179200 General Assistance	0.00	0.0000%	-
179300 Medical Assit Indigent	0.00	0.0000%	-
180-0 Intergovernmental	0.00	0.0000%	-
181-00 Community Support	0.00	0.0000%	-
182-0 Accrued Benefits	0.00	0.0000%	-
184-0 Regional Water Planning	0.00	0.0000%	-
187-0 Fire Suppression	0.00	0.0000%	-
189-0 Contingency	0.00	0.0000%	-
199-0 Undesignated Revenue	0.00	0.0000%	-
202-0 Public Health Administration	187.42	6.5772%	143,388
203-0 Stabilization Fund	0.00	0.0000%	-
204-0 Library Expansion	26.80	0.9405%	20,504
205-0 Animal Services	37.00	1.2984%	28,306
208-0 Enhanced 911	0.00	0.0000%	-
209-0 Regional Safety Training Center	4.00	0.1404%	3,061
210-0 Regional Communication Center	0.00	0.0000%	-
211-0 Truckee River Flood Mgmt	13.00	0.4562%	9,946
221-0 Direct Assist/Med Indigent	0.00	0.0000%	-
225-0 Senior Center	38.77	1.3606%	29,662
228-0 Child Protective Services	228.41	8.0156%	174,746
266-0 Truckee Remediation District	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	13.42	0.4709%	10,266
270-7 Other Rest Funds-Admin Assess	0.00	0.0000%	-
280-0 TMFPD General Fund	0.00	0.0000%	-
281-0 SFPD General Fund	0.00	0.0000%	-
283-0 SFPD Emergency Fund	0.00	0.0000%	-
285-0 SFPD 474 Retiree Insurance	0.00	0.0000%	-
286-0 TMFPD Emergency Fund	0.00	0.0000%	-
287-0 TMFPD Stabilization	0.00	0.0000%	-
288-0 TMFPD Pre-Fund Retiree Hlth	0.00	0.0000%	-
295-0 Prefunded Ret Health Ben	0.00	0.0000%	-
301-0 Debt Service	0.00	0.0000%	-
340-0 SAD Debt Service	0.00	0.0000%	-
386-0 TMFPD 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%	-
450-0 Stormwater Impact Fee Fund	0.00	0.0000%	-
480-0 TMFPD Const	0.00	0.0000%	-
489-0 Capital Facilities Fund	0.00	0.0000%	-
494-0 Infrastructure Fund	0.00	0.0000%	-
520 Golf Course	18.44	0.6471%	14,107
560 Building and Safety Fund	13.00	0.4562%	9,946

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109-0 HUMAN RESOURCES

ALLOCATION OF COSTS:

Human Resources			
	FTEs	%	Allocated Costs
566-0 Water Resources	109.30	3.8357%	\$ 83,621
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	26.78	0.9398%	20,488
682-0 TMLPD Worker's Comp	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%	-
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%	-
760-0 Project Restart	0.00	0.0000%	-
766-0 Western Reg Wlr Comm	0.00	0.0000%	-
990055 May Building Trust	0.00	0.0000%	-
990221 Verdi Tv Admin	0.00	0.0000%	-
992010 Senior Services Fund	0.00	0.0000%	-
994000 TRPA Permits	0.00	0.0000%	-
994002 AT&T Cell Tower	0.00	0.0000%	-
994003 Ubiquitel Cell Tower	0.00	0.0000%	-
998000 Financial Assurances	0.00	0.0000%	-
Other	0.00	0.0000%	-
Total Allocations to Operating Depts:	2,395.13	84.0528%	1,832,415
Total Costs Allocated	2849.56	100.0000%	\$ 2,180,077

County of Washoe, Nevada  
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110-0 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 service are provided to and benefit all County operations. Costs are allocated on an average percentage of total purchase orders and total purchase dollars processed by Purchasing. Each Departments percentage of total purchase orders issued and percentage of total purchased dollars are calculated, added together, then divided by two to establish the final allocation percentage.

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110-0 PURCHASING

**COSTS TO BE ALLOCATED**

Item of Cost	Total, all		Purchasing		Fixed Asset	
	Services	General Admin	Services	Services	Services	Services
Department Expenditures						
Salaries	\$ 363,312	\$ -	\$ 307,568	55,744	\$ -	
Salary %	100.0000%	0.0000%	84.6567%	15.3433%		
Benefits	134,856	-	114,959	19,897	-	
	498,168	-	422,527	75,641	-	
Services & Supplies	13,451	-	12,012	1,439	-	
Professional Svcs	-	-	-	-	-	
Equipment	-	-	-	-	-	
Departmental Expenditures Total	511,619	-	434,539	77,080	-	
A-87 Adjustments:						
Delete Capital Equipment	-	-	-	-	-	
Miscellaneous Revenue	(22,002)	-	(22,002)	-	-	
Add Depreciation, Building	-	-	-	-	-	
A-87 Allowable Costs	489,617	-	412,537	77,080	-	
Allocated Costs:						
101-1 County Manager	1,200	-	1,016	184	-	
101-6 Com Relations	1,365	-	1,156	209	-	
101-8 Mgmt Svcs	164	-	139	25	-	
101-9 Internal Audit	-	-	-	-	-	
103-1 Finance Admin	57,890	-	49,008	8,882	-	
103-3 Comptroller	585	-	495	90	-	
103-5 Budget Div	897	-	759	138	-	
106-1 DA Criminal	-	-	-	-	-	
106700 DA Civil	2,810	-	2,379	431	-	
108100 IT Admin	-	-	-	-	-	
108301 Telecomm	547	-	463	84	-	
108300-900 IT Software & Services	18,961	-	16,052	2,909	-	
108500 IT Enterprise Infra	5,658	-	4,789	869	-	
108800 IT Infrastructure Pres	-	-	-	-	-	
109-0 Human Resources	6,119	-	5,180	939	-	
110-0 Purchasing	260	-	220	40	-	
113-0 Treasurer	-	-	-	-	-	
160-1 Public Works Admin	-	-	-	-	-	
161100 General Svcs Admin	895	-	758	137	-	
162-1 Facility Management (Adj)	12,324	-	10,433	1,891	-	
161300 Energy	5,206	-	4,407	799	-	
162000 Facilities Preservation	-	-	-	-	-	
188-0 Fund Transfers	45,110	-	38,189	6,921	-	
Total A-87 Costs	649,608	-	547,980	101,628	-	
Distribute General Administration	-	-	-	-	-	
Total Costs by Function	649,608	-	547,980	101,628	-	
Total Allocated Costs	\$ 649,608	\$ -	\$ 547,980	\$ 101,628		

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

110-0 PURCHASING

ALLOCATION OF COSTS:

Purchasing Services

Allocated Departments:	Purchase Order		Purchase Order \$		Average %	Allocated Costs
	#	%		%		
101-1 County Manager	4	0.0335%	\$ 140,905	0.2584%	0.1460%	\$ 948
101-6 Com Relations	12	0.1006%	264,450	0.4849%	0.2928%	1,902
101-8 Mgmt Svcs	7	0.0587%	118,400	0.2171%	0.1379%	896
101-9 Internal Audit	5	0.0419%	35,073	0.0643%	0.0531%	345
103-1 Finance Admin	-	0.0000%	-	0.0000%	0.0000%	-
103-3 Comptroller	35	0.2934%	34,377	0.0630%	0.1782%	1,158
103-5 Budget Div	3	0.0251%	1,073	0.0020%	0.0136%	88
106-1 DA Criminal	43	0.3605%	438,785	0.8046%	0.5826%	3,785
106700 DA Civil	7	0.0587%	61,450	0.1127%	0.0857%	557
108100 IT Admin	44	0.3688%	69,598	0.1276%	0.2482%	1,612
108301 Telecomm	9	0.0754%	65,673	0.1204%	0.0979%	636
108300-900 IT Software & Services	157	1.3161%	1,215,716	2.2293%	1.7727%	11,516
108500 It Enterprise Infra	106	0.8886%	368,768	0.6762%	0.7824%	5,083
108800 IT Infrastructure Pres	144	1.2071%	905,849	1.6611%	1.4341%	9,316
109-0 Human Resources	44	0.3688%	143,105	0.2624%	0.3156%	2,050
110-0 Purchasing	9	0.0754%	2,431	0.0045%	0.0400%	260
113-0 Treasurer	52	0.4359%	97,858	0.1794%	0.3077%	1,999
160-1 Public Works Admin	14	0.1174%	61,681	0.1131%	0.1153%	749
161100 General Svcs Admin	47	0.3940%	314,138	0.5760%	0.4850%	3,151
Fund 162-1 Facility Mgmt (Adj)	379	3.1771%	1,908,795	3.5002%	3.3387%	21,688
161300 Energy	-	0.0000%	-	0.0000%	0.0000%	-
162000 Facilities Preservation	-	0.0000%	-	0.0000%	0.0000%	-
188-0 Fund Transfers	-	0.0000%	-	0.0000%	0.0000%	-
<b>Subtotal, Allocated Departments</b>	<b>1,121</b>	<b>9.3970%</b>	<b>6,248,126</b>	<b>11.4572%</b>	<b>10.4275%</b>	<b>67,739</b>
<b>Operating Departments</b>						
100-0 County Commission	4	0.0335%	\$ 1,036	0.0019%	0.0177%	\$ 115
101-3 Grants Division - Co Mgr.	-	0.0000%	-	0.0000%	0.0000%	-
101-5 Emer Mgmt Administration	135	1.1317%	1,722,119	3.1579%	2.1448%	13,933
102-0 Assessor	94	0.7880%	190,504	0.3493%	0.5687%	3,694
103-9 Merit Award Program	3	0.0251%	94,125	0.1726%	0.0989%	642
104-0 Clerk	41	0.3437%	22,036	0.0404%	0.1921%	1,248
106-2 CARES/SART	8	0.0671%	145,047	0.2660%	0.1666%	1,082
106-3 Family Support Enf	18	0.1509%	78,839	0.1446%	0.1478%	960
106-5 DA Grants	-	0.0000%	-	0.0000%	0.0000%	-
106710 DA CPS Integration	1	0.0084%	225	0.0004%	0.0044%	29
106-9 Drug Forfeitures	17	0.1425%	48,867	0.0896%	0.1161%	754
108700 GIS	14	0.1174%	102,843	0.1886%	0.1530%	994
108-7 GIS Base Mapping	3	0.0251%	408,934	0.7499%	0.3875%	2,517
111-0 Recorder	100	0.8383%	251,379	0.4610%	0.6497%	4,220
112-0 Elections	74	0.6203%	403,377	0.7397%	0.6800%	4,417
116-0 Community Development	20	0.1677%	406,702	0.7458%	0.4568%	2,967
120-1 District Courts Admin	422	3.5376%	2,090,217	3.8328%	3.6852%	23,939
120-2 Courts Gen Jurisdiction	-	0.0000%	-	0.0000%	0.0000%	-
120-3 Family Court	-	0.0000%	-	0.0000%	0.0000%	-
120-4 Pre-Trial	-	0.0000%	-	0.0000%	0.0000%	-
120-5 Specialty Courts Division	-	0.0000%	-	0.0000%	0.0000%	-
123-0 Law Library	18	0.1509%	58,408	0.1071%	0.1290%	838
124-0 Public Defender	82	0.6874%	95,852	0.1758%	0.4316%	2,804
125-1 Incline Justice Court	4	0.0335%	1,753	0.0032%	0.0184%	120
125-3 Reno Justice Court	100	0.8383%	138,697	0.2543%	0.5463%	3,549
125-4 Sparks Justice Court	35	0.2934%	30,118	0.0552%	0.1743%	1,132
125-7 Wadsworth Justice Court	9	0.0754%	750	0.0014%	0.0384%	249
126-0 Incline Constable	42	0.3521%	11,022	0.0202%	0.1862%	1,210
127-0 Juvenile Services	380	3.1855%	292,281	0.5360%	1.8608%	12,088
128-0 Alternative Public Defender	22	0.1844%	39,336	0.0721%	0.1283%	833
129-0 Conflict Counsel	110	0.9221%	2,102,480	3.8553%	2.3887%	15,517
130-0 Library	314	2.6322%	156,595	0.2871%	1.4597%	9,482



County of Washoe, Nevada  
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110-0 PURCHASING

ALLOCATION OF COSTS:

Purchasing Services

	Purchase Order #	%	Purchase Order \$	%	Average %	Allocated Costs
140-1 Parks Administration	-	0.0000%	\$ -	0.0000%	0.0000%	\$ -
140-2 Parks Planning & Develop	-	0.0000%	-	0.0000%	0.0000%	-
140-15 Regional Parks	465	3.8981%	650,745	1.1933%	2.5457%	16,537
140-3 Recreation	-	0.0000%	-	0.0000%	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	0.0000%	0.0000%	-
150-0 Sheriff	2,145	17.9817%	5,213,003	9.5591%	13.7682%	89,441
153-0 Coroner	203	1.7017%	332,534	0.6098%	1.1558%	7,508
154-0 Alternative Sentencing	62	0.5197%	35,162	0.0645%	0.2921%	1,898
157100 Public Guardian	6	0.0503%	7,857	0.0144%	0.0324%	210
159100 Public Administrator	18	0.1509%	15,652	0.0287%	0.0898%	583
160200 Public Works Projects	-	0.0000%	-	0.0000%	0.0000%	-
163100 County Engineer *	30	0.2515%	110,144	0.2020%	0.2268%	1,473
165100 Roads	292	2.4478%	3,435,441	6.2996%	4.3737%	28,412
179100 Social Services Admin	6	0.0503%	2,831	0.0052%	0.0278%	181
179200 General Assistance	10	0.0838%	57,786	0.1060%	0.0949%	616
179300 Medical Assit Indigent*	11	0.0922%	680,414	1.2477%	0.6700%	4,352
180-0 Intergovernmental*	2	0.0168%	377,050	0.6914%	0.3541%	2,300
181-0 Community Support	24	0.2012%	1,562,135	2.8645%	1.5329%	9,958
182-0 Accrued Benefits	-	0.0000%	-	0.0000%	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-	0.0000%	0.0000%	-
187-0 Fire Suppression	52	0.4359%	279,316	0.5122%	0.4741%	3,080
189-0 Contingency	-	0.0000%	-	0.0000%	0.0000%	-
199-0 Undesignated Revenue	-	0.0000%	-	0.0000%	0.0000%	-
202-0 Public Health Administration	913	7.6536%	2,559,414	4.6932%	6.1734%	40,103
203-0 Stabilization Fund	-	0.0000%	-	0.0000%	0.0000%	-
204-0 Library Expansion	25	0.2096%	76,534	0.1403%	0.1750%	1,137
205-0 Animal Services	182	1.5257%	601,425	1.1028%	1.3143%	8,538
208-0 Enhanced 911*	31	0.2599%	842,253	1.5444%	0.9022%	5,861
209-0 Regional Safety Training Center	55	0.4611%	176,325	0.3233%	0.3922%	2,548
210-0 Regional Communication Center*	95	0.7964%	897,508	1.6458%	1.2211%	7,932
211-0 Truckee River Flood Mgmt	184	1.5425%	874,287	1.6032%	1.5729%	10,218
221-0 Direct Assist/Med Indigent *	4	0.0335%	894,176	1.6397%	0.8366%	5,435
225-0 Senior Center	238	1.9951%	415,359	0.7616%	1.3784%	8,954
228-0 Child Protective Services	444	3.7220%	1,342,532	2.4618%	3.0919%	20,085
266-0 Truckee Remediation District*	38	0.3186%	394,219	0.7229%	0.5208%	3,383
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	85	0.7125%	205,619	0.3770%	0.5448%	3,539
270-7 Other Rest Funds-Admin Assess	36	0.3018%	128,062	0.2348%	0.2683%	1,743
280-0 TMFPD General Fund	36	0.3018%	360,115	0.6603%	0.4811%	3,125
281-0 SFPD General Fund*	1,004	8.4165%	1,494,956	2.7413%	5.5789%	36,241
283-0 SFPD Emergency Fund	-	0.0000%	-	0.0000%	0.0000%	-
285-0 SFPD 474 Retiree Insurance	12	0.1006%	94,837	0.1739%	0.1373%	892
286-0 TMFPD Emergency Fund	-	0.0000%	-	0.0000%	0.0000%	-
287-0 TMFPD Stabilization	-	0.0000%	-	0.0000%	0.0000%	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-	0.0000%	0.0000%	-
295-0 Prefunded Ret Health Benefits	-	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%	-
386-0 TMFPD Debt Service	-	0.0000%	-	0.0000%	0.0000%	-
402-0 Public Works Construction Fund*	107	0.8970%	1,317,551	2.4160%	1.6565%	10,761
404-0 Parks Construction Fund *	158	1.3245%	921,024	1.6889%	1.5067%	9,788
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	0.0000%	0.0000%	-
480-0 TMFPD Const*	211	1.7688%	302,033	0.5538%	1.1613%	7,544
489-0 Capital Facilities Fund	-	0.0000%	-	0.0000%	0.0000%	-
494-0 Infrastructure Fund*	6	0.0503%	24,768	0.0454%	0.0479%	311
520 Golf Course	147	1.2323%	1,272,111	2.3327%	1.7825%	11,579
560 Building and Safety Fund	10	0.0838%	13,667	0.0251%	0.0545%	354

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
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 Fixed for the Fiscal Year ending June 30, 2012

110-0 PURCHASING

ALLOCATION OF COSTS:

Purchasing Services

	Purchase Order		Purchase Order \$		Average %	Allocated Costs
	#	%		%		
566-0 Water Resources *	396	3.3196%	\$ 1,326,920	2.4332%	2.8764%	\$ 18,685.00
568-0 So. Truckee Meadows GID	8	0.0671%	78,317	0.1436%	0.1054%	685
618-0 Health Benefits *	110	0.9221%	7,024,341	12.8806%	6.9014%	44,833
619-0 Risk Management	170	1.4251%	1,247,524	2.2876%	1.8564%	12,059
669-0 Equipment Services*	598	5.0130%	1,460,959	2.6790%	3.8460%	24,984
682-0 TMFPD Worker's Comp	-	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	89	0.7461%	71,622	0.1313%	0.4387%	2,850
716-0 TWRQSA Joint Venture	1	0.0084%	1,221	0.0022%	0.0053%	34
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	1	0.0084%	1,575	0.0029%	0.0057%	37
752-0 Agency Tax Settlement	-	0.0000%	-	0.0000%	0.0000%	-
753-0 Deferred Com Division	1	0.0084%	28,000	0.0513%	0.0299%	194
754-0 Tahoe Regional Planning	-	0.0000%	-	0.0000%	0.0000%	-
756-0 Tank Farm	-	0.0000%	-	0.0000%	0.0000%	-
760-0 Project Restart	-	0.0000%	-	0.0000%	0.0000%	-
766-0 Western Reg Wtr Comm*	17	0.1425%	183,403	0.3363%	0.2394%	1,555
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%	-
<b>Total Allocations to Operating Depts:</b>	<b>10,908</b>	<b>90.6030%</b>	<b>48,286,269</b>	<b>88.5428%</b>	<b>89.5725%</b>	<b>581,869</b>
<b>Total Costs Allocated</b>	<b>11,929</b>	<b>100.0000%</b>	<b>\$ 54,534,395</b>	<b>100.0000%</b>	<b>100.0000%</b>	<b>\$ 649,608</b>

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

County of Washoe, Nevada  
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113-0 TREASURER

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

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

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
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 Fixed for the Fiscal Year ending June 30, 2012

113-0 TREASURER

COSTS TO BE ALLOCATED  
 Item of Cost

Item of Cost	Total, all Services			
	General Admin	Banking Services	Other Services	
Department Expenditures				
Salaries	\$ 1,188,767	\$ -	\$ 53,530	\$ 1,135,237
Salary %	100.0000%	0.0000%	4.5030%	95.4970%
Benefits	464,888	-	21,873	443,015
	<u>1,653,655</u>	-	<u>75,403</u>	<u>1,578,252</u>
Services & Supplies	121,364	-	5,465	115,899
Professional Svcs	-	-	-	-
Banking Charges	65,212	-	65,212	-
Equipment	8,358	-	376	7,982
Misc	-	-	-	-
Departmental Expenditures Total	<u>1,848,589</u>	-	<u>146,456</u>	<u>1,702,133</u>
A-87 Adjustments:				
Unallowable Prof Services	-	-	-	-
Add Depreciation, Equipment	-	-	-	-
A-87 Allowable Costs	<u>1,848,589</u>	-	<u>146,456</u>	<u>1,702,133</u>
Allocated Costs:				
101-1 County Manager	3,929	-	177	3,752
101-6 Com Relations	4,466	-	201	4,265
101-8 Mgmt Svcs	537	-	24	513
101-9 Internal Audit	8,048	-	362	7,686
103-1 Finance Admin	-	-	-	-
103-3 Comptroller	3,178	-	143	3,035
103-5 Budget Div	3,528	-	159	3,369
106-1 DA Criminal	-	-	-	-
106700 DA Civil	3,076	-	139	2,937
108100 IT Admin	-	-	-	-
108301 Telecomm	1,594	-	72	1,522
108300-900 IT Software & Services	101,932	-	4,590	97,342
108500 IT Enterprise Infra	31,127	-	1,402	29,725
108800 IT Infrastructure Pres	-	-	-	-
109-0 Human Resources	19,126	-	861	18,265
110-0 Purchasing	1,999	-	90	1,909
113-0 Treasurer	375	-	17	358
160-1 Public Works Admin	-	-	-	-
161100 General Svcs Admin	15,694	-	707	14,987
Fund 162-1 Facility Mgmt (Adj)	263,532	-	11,867	251,665
161300 Energy	21,391	-	963	20,428
162000 Facilities Preservation	-	-	-	-
188-0 Fund Transfers	154,098	-	6,939	147,159
Total A-87 Costs	<u>2,486,219</u>	-	<u>175,169</u>	<u>2,311,050</u>
Distribute General Administration				
Total Costs by Function	2,486,219	-	175,169	2,311,050
Unallowable Costs	(2,311,050)	-	-	(2,311,050)
Total Allocated Costs	<u>\$ 175,169</u>	-	<u>\$ 175,169</u>	<u>\$ -</u>

Reconciliation to SAP 113-0	
Central Service Cost Centers:	Total
Treasurer's Office	\$ 1,848,589
	-
Subtotal	<u>\$ 1,848,589</u>
Non Central Service Cost Centers:	-
	-
Total	<u><u>1,848,589</u></u>

County of Washoe, Nevada  
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113-0 TREASURER

ALLOCATION OF COSTS:

Banking Services			
	FY 10 Accts Pay Trans	%	Allocated Costs
Allocated Departments:			
101-1 County Manager	56	0.0433%	\$ 76
101-6 Com Relations	122	0.0943%	165
101-8 Mgmt Svcs	187	0.1445%	253
101-9 Internal Audit	15	0.0116%	20
103-1 Finance Admin	32	0.0247%	43
103-3 Comptroller	258	0.1994%	349
103-5 Budget Div	34	0.0263%	46
106-1 DA Criminal	1,897	1.3115%	2,297
106700 DA Civil	234	0.1808%	317
108100 IT Admin	1,467	1.1338%	1,986
108301 Telecomm	-	0.0000%	-
108300-900 IT Software & Services	-	0.0000%	-
108500 IT Enterprise Infra	-	0.0000%	-
108800 IT Infrastructure Pres	474	0.3663%	642
109-0 Human Resources	396	0.3060%	536
110-0 Purchasing	-	0.0000%	-
113-0 Treasurer	277	0.2141%	375
160-1 Public Works Admin	148	0.1144%	200
161100 General Svcs Admin	487	0.3764%	659
Fund 162-1 Facility Mgmt (Adj)	9,613	7.4294%	13,014
161300 Energy	-	0.0000%	-
162000 Facilities Preservation	-	0.0000%	-
188-0 Fund Transfers	-	0.0000%	-
Subtotal, Allocated Departments	15,497	11.9768%	20,978
Operating Departments			
100-0 County Commission	71	0.0549%	\$ 96
101-3 Grants Division - Co Mgr.	-	0.0000%	-
101-5 Emer Mgmt Administration	55	0.0425%	74
102-0 Assessor	516	0.3988%	699
103-9 Merit Award Program	-	0.0000%	-
104-0 Clerk	355	0.2744%	481
106-2 CARES/SART	550	0.4251%	745
106-3 Family Support Enf	168	0.1298%	227
106-5 DA Grants	-	0.0000%	-
106710 DA CPS Integration	-	0.0000%	-
106-9 Drug Forfeitures	25	0.0193%	34
108700 GIS	-	0.0000%	-
108-7 GIS Base Mapping	-	0.0000%	-
111-0 Recorder	345	0.2666%	467
112-0 Elections	1,093	0.8447%	1,480
116-0 Community Development	350	0.2705%	474
120-1 District Courts Admin	521	0.4027%	705
120-2 Courts Gen Jurisdiction	2,802	2.1655%	3,793
120-3 Family Court	1,321	1.0209%	1,788
120-4 Pre-Trial	105	0.0811%	142
120-5 Specialty Courts Division	79	0.0611%	107
123-0 Law Library	292	0.2257%	395
124-0 Public Defender	864	0.6677%	1,170
125-1 Incline Justice Court	53	0.0410%	72
125-3 Reno Justice Court	860	0.6646%	1,164
125-4 Sparks Justice Court	350	0.2705%	474
125-7 Wadsworth Justice Court	87	0.0672%	118
126-0 Incline Constable	333	0.2574%	451
127-0 Juvenile Services	2,872	2.2196%	3,888
128-0 Alternative Public Defender	245	0.1893%	332
129-0 Conflict Counsel	1,308	1.0109%	1,771
130-0 Library	1,944	1.5024%	2,632

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

113-0 TREASURER

ALLOCATION OF COSTS:

Banking Services

	FY 10 Accts Pay Trans	%	Allocated Costs
140-1 Parks Administration	161	0.1244%	\$ 218
140-2 Parks Planning & Develop	46	0.0356%	62
140-15 Regional Parks	2,719	2.1014%	3,681
140-3 Recreation	-	0.0000%	-
140-9 Parks Infrastructure Preserv	4	0.0031%	5
150-0 Sheriff	9,747	7.5329%	13,195
153-0 Coroner	757	0.5850%	1,025
154-0 Alternative Sentencing	261	0.2017%	353
157100 Public Guardian	159	0.1229%	215
159100 Public Administrator	147	0.1135%	199
160200 Public Works Projects	30	0.0232%	41
163100 County Engineer	157	0.1213%	212
165100 Roads	1,452	1.1222%	1,966
179100 Social Services Admin	3,866	2.9878%	5,234
179200 General Assistance	-	0.0000%	-
179300 Medical Assit Indigent	-	0.0000%	-
180-0 Intergovernmental	30	0.0232%	41
181-0 Community Support	2	0.0015%	3
182-0 Accrued Benefits	39	0.0301%	53
184-0 Regional Water Planning	-	0.0000%	-
187-0 Fire Suppression	292	0.2257%	395
189-0 Contingency	-	0.0000%	-
199-0 Undesignated Revenue	174	0.1345%	236
202-0 Public Health Administration	5,700	4.4052%	7,717
203-0 Stabilization Fund	-	0.0000%	-
204-0 Library Expansion	1,216	0.9398%	1,646
205-0 Animal Services	1,498	1.1577%	2,028
208-0 Enhanced 911	237	0.1832%	321
209-0 Regional Safety Training Center	532	0.4112%	720
210-0 Regional Communication Center	875	0.6762%	1,184
211-0 Truckee River Flood Mgmt	1,239	0.9576%	1,677
221-0 Direct Assist/Med Indigent	934	0.7218%	1,264
225-0 Senior Center	3,256	2.5164%	4,408
228-0 Child Protective Services	28,268	21.8468%	38,269
266-0 Truckee Remediation District	425	0.3285%	575
270-2 Other Restricted Funds-Baseball	2	0.0015%	3
270-3 Other Restricted Funds-Coop Ext	15	0.0116%	20
270-6 Other Restricted Funds - May	564	0.4359%	764
270-7 Other Rest Funds-Admin Assess	225	0.1739%	305
280-0 TMFPD General Fund	104	0.0804%	141
281-0 SFPD General Fund	2,786	2.1531%	3,772
283-0 SFPD Emergency Fund	-	0.0000%	-
285-0 SFPD 474 Retiree Insurance	23	0.0178%	31
286-0 TMFPD Emergency Fund	15	0.0116%	20
287-0 TMFPD Stabilization	-	0.0000%	-
288-0 TMFPD Pre-Fund Retiree Hlth	12	0.0093%	16
295-0 Prefunded Ret Health Ben	-	0.0000%	-
301-0 Debt Service	26	0.0201%	35
340-0 SAD Debt Service	127	0.0982%	172
386-0 TMFPD Debt Service	-	0.0000%	-
402-0 Public Works Construction Fund	275	0.2125%	372
404-0 Parks Construction Fund	555	0.4289%	751
450-0 Stormwater Impact Fee Fund	1	0.0008%	1
480-0 TMFPD Const	678	0.5240%	918
489-0 Capital Facilities Fund	14	0.0108%	19
494-0 Infrastructure Fund	111	0.0858%	150
520 Golf Course	990	0.7651%	1,340
560 Building and Safety Fund	153	0.1182%	207

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

113-0 TREASURER

ALLOCATION OF COSTS:

Banking Services

	FY 10 Accts Pay		Allocated Costs
	Trans	%	
566-0 Water Resources	5,402	4.1749%	\$ 7,313
568-0 So.Truckee Meadows GID	20	0.0155%	27
618-0 Health Benefits	1,724	1.3324%	2,334
619-0 Risk Management	578	0.4467%	782
669-0 Equipment Services	8,501	6.5700%	11,509
682-0 TMRPD Worker's Comp	2	0.0015%	3
712-0 Nevada Works	-	0.0000%	-
713-0 RTC	186	0.1437%	252
714-0 WC School Dist Debt	13	0.0100%	18
715-0 Library Investment	1,190	0.9197%	1,611
716-0 TWRQSA Joint Venture	16	0.0124%	22
721-0 Public Guard Trust	-	0.0000%	-
722-0 Social Service Trust	472	0.3648%	639
730-0 Fish and Game	15	0.0116%	20
732-0 Range Improvement District	4	0.0031%	5
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	14	0.0108%	19
750-0 OPEB Trust Fund	1	0.0008%	1
752-0 Agency Tax Settlement	369	0.2852%	500
753-0 Deferred Com Division	18	0.0139%	24
754-0 Tahoe Regional Planning	35	0.0270%	47
756-0 Tank Farm	-	0.0000%	-
760-0 Project Restart	19	0.0147%	26
766-0 Western Reg Wtr Comm	106	0.0819%	143
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	6,747	5.2144%	9,137
Total Allocations to Operating Depts:	113,895	88.0232%	154,191
Total Costs Allocated	129,392	100.0000%	\$ 175,169

County of Washoe, Nevada  
County Wide Cost Allocation Plan  
Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
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160-1 PUBLIC WORKS ADMINISTRATION

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Director of Public Works provides administrative oversight and supervision to the various programs within the Public Works Department and the General Services Department. Costs are allocated to each sub-unit of the Department in proportion to the FY 2010 salaries in each. Property Management Costs are allocated based upon approved lease costs for the year.



County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
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160-1 PUBLIC WORKS ADMINISTRATION

**COSTS TO BE ALLOCATED**

Item of Cost	Total, all Services	160-1 PUBLIC WORKS ADMINISTRATION		
		General Admin	160100 Public Works Adm	160102 Property Management
Department Expenditures				
Salaries	\$ 560,883	\$ -	\$ 474,460	\$ 86,423
Salary %	100.0000%	0.0000%	84.5916%	15.4084%
Benefits	192,599	-	163,242	29,357
	753,482	-	637,702	115,780
Services & Supplies	106,896	-	35,446	71,450
Professional Svcs	-	-	-	-
Equipment	673	-	673	-
Pay - Other Agency	-	-	-	-
Departmental Expenditures Total	861,051	-	673,821	187,230
A-87 Adjustments:				
Delete Revenue & Charges for Svcs	(259,758)	-	(121,138)	(138,620)
Delete Unallocable Professional Svcs	-	-	-	-
Add Depreciation, Equipment	-	-	-	-
A-87 Allowable Costs	601,293	-	552,683	48,610
Allocated Costs:				
101-1 County Manager	1,854	-	1,568	286
101-6 Com Relations	2,107	-	1,782	325
101-8 Mgmt Svcs	253	-	214	39
101-9 Internal Audit	5,048	-	4,270	778
103-1 Finance Admin	-	-	-	-
103-3 Comptroller	13,737	-	11,620	2,117
103-5 Budget Div	1,728	-	1,462	266
106-1 DA Criminal	-	-	-	-
106700 DA Civil	193,995	-	164,104	29,891
108100 IT Admin	-	-	-	-
108301 Telecomm	228	-	193	35
108300-900 IT Software & Services	445,660	-	376,991	68,669
108500 IT Enterprise Infra	124,127	-	105,001	19,126
108800 IT Infrastructure Pres	-	-	-	-
109-0 Human Resources	18,361	-	15,532	2,829
110-0 Purchasing	749	-	634	115
113-0 Treasurer	200	-	169	31
160-1 Public Works Admin	-	-	-	-
161100 General Svcs Admin	4,021	-	3,401	620
Fund 162-1 Facility Mgmt (Adj)	112,957	-	95,552	17,405
161300 Energy	38,896	-	32,903	5,993
162000 Facilities Preservation	-	-	-	-
188-0 Fund Transfers	330,765	-	279,799	50,966
Total A-87 Costs	1,895,979	-	1,647,878	248,101
Distribute General Administration	-	-	-	-
Total Costs by Function	1,895,979	-	1,647,878	248,101
Unallowable Costs	-	-	-	-
Total Allocated Costs	\$ 1,895,979	\$ -	\$ 1,647,878	\$ 248,101

Reconciliation to SAP 160-1	
Central Service Cost Centers:	Total
Public Wks Admin	\$ 861,051
	-
Subtotal	\$ 861,051
Non Central Service Cost Centers:	-
	-
Total	861,051

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
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160-1 PUBLIC WORKS ADMINISTRATION

ALLOCATION OF COSTS:

	160100 Public Works Adm			Property Mgmt Costs			Total Allocated
	Publ Wks Salary	%	Allocated Costs	FY 10 Lease Cost	%	Allocated Costs	
	\$		\$	\$		\$	\$
Allocated Departments:							
101-1 County Manager	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
101-6 Com Relations	-	0.0000%	-	-	0.0000%	-	-
101-8 Mgmt Svcs	-	0.0000%	-	-	0.0000%	-	-
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-	-
103-1 Finance Admin	-	0.0000%	-	-	0.0000%	-	-
103-3 Comptroller	-	0.0000%	-	-	0.0000%	-	-
103-5 Budget Div	-	0.0000%	-	-	0.0000%	-	-
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%	-	-
110-0 Purchasing	-	0.0000%	-	-	0.0000%	-	-
113-0 Treasurer	-	0.0000%	-	-	0.0000%	-	-
160-1 Public Works Admin	-	0.0000%	-	-	0.0000%	-	-
161100 General Svcs Admin	322,713	3.0353%	50,018	-	0.0000%	-	50,018
Fund 162-1 Facility Mgmt (Adj)	2,065,685	19.4291%	320,168	-	0.0000%	-	320,168
161300 Energy	-	0.0000%	-	-	0.0000%	-	-
162000 Facilities Preservation	-	0.0000%	-	-	0.0000%	-	-
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-
<b>Subtotal, Allocated Departments</b>	<b>2,388,398</b>	<b>22.4644%</b>	<b>370,186</b>	<b>-</b>	<b>0.0000%</b>	<b>-</b>	<b>370,186</b>
Operating Departments							
100-0 County Commission	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-
101-5 Emer Mgmt Administration	-	0.0000%	-	-	0.0000%	-	-
102-0 Assessor	-	0.0000%	-	-	0.0000%	-	-
103-9 Merit Award Program	-	0.0000%	-	-	0.0000%	-	-
104-0 Clerk	-	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%	-	-
108700 GIS	-	0.0000%	-	-	0.0000%	-	-
108-7 GIS Base Mapping	-	0.0000%	-	-	0.0000%	-	-
111-0 Recorder	-	0.0000%	-	-	0.0000%	-	-
112-0 Elections	-	0.0000%	-	91,644	13.7186%	34,036	34,036
116-0 Community Development	-	0.0000%	-	-	0.0000%	-	-
120-1 District Courts Admin	-	0.0000%	-	-	0.0000%	-	-
120-2 Courts Gen Jurisdiction	-	0.0000%	-	-	0.0000%	-	-
120-3 Family Court	-	0.0000%	-	-	0.0000%	-	-
120-4 Pre-Trial	-	0.0000%	-	-	0.0000%	-	-
120-5 Specialty Courts Division	-	0.0000%	-	-	0.0000%	-	-
123-0 Law Library	-	0.0000%	-	-	0.0000%	-	-
124-0 Public Defender	-	0.0000%	-	-	0.0000%	-	-
125-1 Incline Justice Court	-	0.0000%	-	58,105	8.6980%	21,580	21,580
125-3 Reno Justice Court	-	0.0000%	-	-	0.0000%	-	-
125-4 Sparks Justice Court	-	0.0000%	-	184,590	27.6321%	68,556	68,556
125-7 Wadsworth Justice Court	-	0.0000%	-	-	0.0000%	-	-
126-0 Incline Constable	-	0.0000%	-	15,446	2.3122%	5,737	5,737
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%	-	53,832	8.0583%	19,993	19,993

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160-1 PUBLIC WORKS ADMINISTRATION

ALLOCATION OF COSTS:

	160100 Public Works Adm			Property Mgmt Costs			
	Publ Wks Salary	%	Allocated Costs	FY10 Lease Cost	%	Allocated Costs	Total Allocated
140-1 Parks Administration	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-	-
140-15 Regional Parks	-	0.0000%	-	-	0.0000%	-	-
140-3 Recreation	-	0.0000%	-	-	0.0000%	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-
150-0 Sheriff	-	0.0000%	-	1,800	0.2694%	668	668
153-0 Coroner	-	0.0000%	-	-	0.0000%	-	-
154-0 Alternative Sentencing	-	0.0000%	-	-	0.0000%	-	-
157100 Public Guardian	-	0.0000%	-	12,744	1.9077%	4,733	4,733
159100 Public Administrator	-	0.0000%	-	-	0.0000%	-	-
160200 Public Works Projects	302,340	2.8437%	46,861	-	0.0000%	-	46,861
163100 County Engineer	1,120,966	10.5434%	173,742	-	0.0000%	-	173,742
165100 Roads	3,718,326	34.9735%	576,321	-	0.0000%	-	576,321
179100 Social Services Admin	-	0.0000%	-	-	0.0000%	-	-
179200 General Assistance	-	0.0000%	-	-	0.0000%	-	-
179300 Medical Assit Indigent	-	0.0000%	-	-	0.0000%	-	-
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-	-
181-0 Community Support	-	0.0000%	-	-	0.0000%	-	-
182-0 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-
187-0 Fire Suppression	-	0.0000%	-	-	0.0000%	-	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-
199-0 Undesignated Revenue	-	0.0000%	-	-	0.0000%	-	-
202-0 Public Health Administration	-	0.0000%	-	145,875	21.8367%	54,177	54,177
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-	-
205-0 Animal Services	1,762,771	16.5800%	273,218	-	0.0000%	-	273,218
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%	-	102,192	15.2976%	37,953	37,953
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-	0.0000%	-	-
225-0 Senior Center	-	0.0000%	-	1,800	0.2694%	668	668
228-0 Child Protective Services	-	0.0000%	-	-	0.0000%	-	-
266-0 Truckee Remediation District	-	0.0000%	-	-	0.0000%	-	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	0.0000%	-	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	-	0.0000%	-	-
270-6 Other Restricted Funds - May	-	0.0000%	-	-	0.0000%	-	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	0.0000%	-	-
280-0 TMLPD General Fund	-	0.0000%	-	-	0.0000%	-	-
281-0 SFPD General Funds	-	0.0000%	-	-	0.0000%	-	-
283-0 SFPD Emergency Funds	-	0.0000%	-	-	0.0000%	-	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-	-	0.0000%	-	-
286-0 TMLPD Emergency Funds	-	0.0000%	-	-	0.0000%	-	-
287-0 TMLPD Stabilization	-	0.0000%	-	-	0.0000%	-	-
288-0 TMLPD Pre-Fund Retiree Hlth	-	0.0000%	-	-	0.0000%	-	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-	-	0.0000%	-	-
301-0 Debt Service	-	0.0000%	-	-	0.0000%	-	-
340-0 SAD Debt Service	-	0.0000%	-	-	0.0000%	-	-
386-0 TMLPD 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%	-	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-	0.0000%	-	-
480-0 TMLPD Const	-	0.0000%	-	-	0.0000%	-	-
489-0 Capital Facilities Fund	-	0.0000%	-	-	0.0000%	-	-
494-0 Infrastructure Fund	-	0.0000%	-	-	0.0000%	-	-
520 Golf Course	-	0.0000%	-	-	0.0000%	-	-
560 Building and Safety Fund	-	0.0000%	-	-	0.0000%	-	-

County of Washoe, Nevada  
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160-1 PUBLIC WORKS ADMINISTRATION

ALLOCATION OF COSTS:

	160100 Public Works Adm		Property Mgmt Costs			
	Publ Wks Salary		Allocated Costs	FY10 Lease Cost	Allocated Costs	Total Allocated
	\$	%	\$	\$	\$	\$
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%	-	-	-	-
689-0 Equipment Services	1,339,087	12.5950%	207,550	-	-	207,550
682-0 TMFPD Worker's Comp	-	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%	-	-	-	-
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 and 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%	-	-	-	-
760-0 Project Restart	-	0.0000%	-	-	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	-	-
990055 May Building Trust	-	0.0000%	-	-	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	-	-
992010 Senior Services Fund	-	0.0000%	-	-	-	-
994000 TRPA Permits	-	0.0000%	-	-	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	-	-
998000 Financial Assurances	-	0.0000%	-	-	-	-
Other	-	0.0000%	-	-	-	-
Total Allocations to Operating Depts:	8,243,490	77.5356%	1,277,692	668,028	248,101	1,525,793
Total Costs Allocated	\$ 10,631,888	100.0000%	\$ 1,647,878	\$ 668,028	\$ 248,101	\$ 1,895,979

County of Washoe, Nevada  
County Wide Cost Allocation Plan  
Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
Fixed for the Fiscal Year ending June 30, 2012

161-1 GENERAL SERVICES ADMINISTRATION

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

Reprographics costs from Cost Center 162600 and Mail Room costs, previously Cost Center 162400, are the only costs included in the General Services Administration Fund in 2010. The Division provides copying, reprographic services for all Departments of the County. Costs are distributed base upon actual use statistics for FY2010. Inter-Office Mail delivery is allocated based upon the number of deliveries per site/Cost Center for the designated staff. Those cost are identified based upon the hourly assignment and duties of designated staff. Salaries and associated costs are allocated to the Inter-Office Mail function based upon percentage of salary to total salaries. Postage and other associated costs are not tracked or allocated for FY2010. Postage and other associated costs will be direct charged out in FY2011.

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

161-1 GENERAL SERVICES ADMINISTRATION

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services			
	Reprograph	Inter-Office Mail	General Postage	
Department Expenditures				
Salaries	\$ 322,713	\$ 233,291	\$ 22,355	\$ 67,066
Salary %	100.0000%	72.2907%	6.9273%	20.7620%
Benefits	141,780	102,494	9,821	29,465
Services & Supplies	464,493	335,785	32,176	96,531
Building Lease	174,202	125,932	12,067	36,203
Postage	602,013	-	-	602,013
Other Services-Courier Express	7,065	-	-	7,065
Equipment	219	219	-	-
Departmental Expenditures Total	1,247,992	461,936	44,244	741,812
A-87 Adjustments:				
Revenue for reimbursements	(19,245)	(19,245)	-	-
Add Depreciation, Equipment	-	-	-	-
A-87 Allowable Costs	1,228,747	442,691	44,244	741,812
Allocated Costs:				
101-1 County Manager	1,067	771	74	222
101-6 Com Relations	1,211	875	84	252
101-8 Mgmt Svcs	146	106	10	30
101-9 Internal Audit	-	-	-	-
103-1 Finance Admin	-	-	-	-
103-3 Comptroller	2,741	1,981	190	570
103-5 Budget Div	2,297	1,661	159	477
106-1 DA Criminal	-	-	-	-
106700 DA Civil	-	-	-	-
108100 IT Admin	-	-	-	-
108301 Telecomm	456	330	31	95
108300-900 IT Software & Services	1,697	1,227	117	353
108500 IT Enterprise Infra	663	479	46	138
108800 IT Infrastructure Pres	-	-	-	-
109-0 Human Resources	-	-	-	-
110-0 Purchasing	3,151	2,278	218	655
113-0 Treasurer	657	475	46	137
160-1 Public Works Admin	50,018	36,158	3,465	10,395
161100 General Svcs Admin	-	-	-	-
Fund 162-1 Facility Mgmt (Adj)	64,195	46,407	4,447	13,341
161300 Energy	-	-	-	-
162000 Facilities Preservation	-	-	-	-
188-0 Fund Transfers	22,554	16,304	1,563	4,687
Total A-87 Costs	1,379,600	551,743	54,694	773,164
Distribute General Administration	-	-	-	-
Total Costs by Function	1,379,600	551,743	54,694	773,164
Unallowable	(773,164)	-	-	(773,164)
Total Allocated Costs	\$ 606,437	\$ 551,743	\$ 54,694	\$ -

Reconciliation to SAP 161-0	
Central Service Cost Centers:	Total
General Svcs Admin	\$ 1,247,992
	-
Subtotal	\$ 1,247,992
Non Central Service Cost Centers:	-
Total	1,247,992

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

161-1 GENERAL SERVICES ADMINISTRATION

ALLOCATION OF COSTS:

	Reprograph			Inter-Office Mail			Total Allocated
	Labor Charges	%	Allocated Costs	Mail Runs	%	Allocated Costs	
Allocated Departments:							
101-1 County Manager	\$ 168	0.1299%	\$ 717	5	1.3158%	\$ 720	\$ 1,437
101-6 Com Relations	1,516	1.1718%	6,465	-	0.0000%	-	6,465
101-8 Mgmt Svcs	367	0.2837%	1,565	-	0.0000%	-	1,565
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-	-
103-1 Finance Admin	179	0.1384%	764	-	0.0000%	-	764
103-3 Comptroller	980	0.7575%	4,179	10	2.6316%	1,439	5,618
103-5 Budget Div	-	0.0000%	-	-	0.0000%	-	-
106-1 DA Criminal	1,983	1.5328%	8,457	10	2.6316%	1,439	9,896
106700 DA Civil	-	0.0000%	-	5	1.3158%	720	720
108100 IT Admin	1,057	0.8170%	4,508	10	2.6316%	1,439	5,947
108301 Telecomm	-	0.0000%	-	5	1.3158%	720	720
108300-900 IT Software & Services	-	0.0000%	-	2.5	0.6579%	360	360
108500 IT Enterprise Infra	-	0.0000%	-	5	1.3158%	720	720
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-	-
109-0 Human Resources	1,762	1.3620%	7,515	5	1.3158%	720	8,235
110-0 Purchasing	41	0.0317%	175	5	1.3158%	720	895
113-0 Treasurer	3,511	2.7139%	14,974	5	1.3158%	720	15,694
160-1 Public Works Admin	774	0.5983%	3,301	5	1.3158%	720	4,021
161100 General Svcs Admin	-	0.0000%	-	-	0.0000%	-	-
Fund 162-1 Facility Mgmt (Adj)	53	0.0410%	226	5	1.3158%	720	946
161300 Energy	-	0.0000%	-	-	0.0000%	-	-
162000 Facilities Preservation	-	0.0000%	-	-	0.0000%	-	-
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-
<b>Subtotal, Allocated Departments</b>	<b>12,391</b>	<b>9.5780%</b>	<b>52,846</b>	<b>77.5</b>	<b>20.3949%</b>	<b>11,157</b>	<b>64,003</b>
Operating Departments							
100-0 County Commission	\$ 227	0.1755%	\$ 968	-	0.0000%	\$ -	\$ 968
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-
101-5 Emer Mgmt Administration	46	0.0356%	196	5	1.3158%	720	916
102-0 Assessor	10,815	8.3597%	46,124	5	1.3158%	720	46,844
103-9 Merit Award Program	-	0.0000%	-	-	0.0000%	-	-
104-0 Clerk	1,972	1.5243%	8,410	5	1.3158%	720	9,130
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-	-
106-3 Family Support Enf	2,767	2.1388%	11,801	5	1.3158%	720	12,521
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	-
106-9 Drug Forfeitures	-	0.0000%	-	-	0.0000%	-	-
108700 GIS	-	0.0000%	-	-	0.0000%	-	-
108-7 GIS Base Mapping	-	0.0000%	-	-	0.0000%	-	-
111-0 Recorder	1,245	0.9624%	5,310	5	1.3158%	720	6,030
112-0 Elections	7,831	6.0532%	33,398	5	1.3158%	720	34,118
116-0 Community Development	5,875	4.5412%	25,056	5	1.3158%	720	25,776
120-1 District Courts Admin	3,620	2.7982%	15,439	85	22.3679%	12,229	27,668
120-2 Courts Gen Jurisdiction	-	0.0000%	-	-	0.0000%	-	-
120-3 Family Court	-	0.0000%	-	25	6.5789%	3,598	3,598
120-4 Pre-Trial	-	0.0000%	-	-	0.0000%	-	-
120-5 Specialty Courts Division	-	0.0000%	-	-	0.0000%	-	-
123-0 Law Library	127	0.0982%	542	5	1.3158%	720	1,262
124-0 Public Defender	1,691	1.3071%	7,212	5	1.3158%	720	7,932
125-1 Incline Justice Court	170	0.1314%	725	-	0.0000%	-	725
125-3 Reno Justice Court	3,511	2.7139%	14,974	5	1.3158%	720	15,694
125-4 Sparks Justice Court	1,108	0.8565%	4,726	5	1.3158%	720	5,446
125-7 Wadsworth Justice Court	11	0.0085%	47	-	0.0000%	-	47
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-	-
127-0 Juvenile Services	3,201	2.4743%	13,652	15	3.9474%	2,154	15,806
128-0 Alternative Public Defender	855	0.6609%	3,646	5	1.3158%	720	4,366
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-
130-0 Library	952	0.7359%	4,060	5	1.3158%	720	4,780

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012  
 161-1 GENERAL SERVICES ADMINISTRATION

ALLOCATION OF COSTS:

	Reprograph			Inter-Office Mail			Total Allocated
	Labor Charges	%	Allocated Costs	Mail Runs	%	Allocated Costs	
140-1 Parks Administration	\$ 5,818	4.4972%	\$ 24,813	5	1.3158%	\$ 720	\$ 25,533
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-	-
140-15 Regional Parks	-	0.0000%	-	5	1.3158%	720	720
140-3 Recreation	-	0.0000%	-	-	0.0000%	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-
150-0 Sheriff	16,164	12.4941%	68,936	15	3.9474%	2,159	71,095
153-0 Coroner	522	0.4035%	2,226	5	1.3158%	720	2,946
154-0 Alternative Sentencing	156	0.1206%	665	5	1.3158%	720	1,385
157100 Public Guardian	220	0.1701%	939	5	1.3158%	720	1,659
159100 Public Administrator	503	0.3888%	2,145	5	1.3158%	720	2,865
160200 Public Works Projects	-	0.0000%	-	-	0.0000%	-	-
163100 County Engineer	-	0.0000%	-	-	0.0000%	-	-
165100 Roads	357	0.2760%	1,523	5	1.3158%	720	2,243
179100 Social Services Admin	7,698	5.9504%	32,831	5	1.3158%	720	33,551
179200 General Assistance	-	0.0000%	-	-	0.0000%	-	-
179300 Medical Assit Indigent	-	0.0000%	-	-	0.0000%	-	-
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-	-
181-0 Community Support	-	0.0000%	-	-	0.0000%	-	-
182-0 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-
187-0 Fire Suppression	-	0.0000%	-	-	0.0000%	-	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-
199-0 Undesignated Revenue	-	0.0000%	-	-	0.0000%	-	-
202-0 Public Health Administration	15,451	11.9431%	65,895	10	2.6316%	1,439	67,334
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-	-
205-0 Animal Services	2,288	1.7686%	9,758	5	1.3158%	720	10,478
208-0 Enhanced 911	-	0.0000%	-	-	0.0000%	-	-
209-0 Regional Safety Training Center	592	0.4576%	2,525	-	0.0000%	-	2,525
210-0 Regional Communication Center	-	0.0000%	-	-	0.0000%	-	-
211-0 Truckee River Flood Mgmt	1,029	0.7954%	4,389	2.5	0.6579%	360	4,749
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-	0.0000%	-	-
225-0 Senior Center	6,273	4.8489%	26,753	10	2.6316%	1,439	28,192
228-0 Child Protective Services	-	0.0000%	-	-	0.0000%	-	-
266-0 Truckee Remediation District	-	0.0000%	-	-	0.0000%	-	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	0.0000%	-	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	-	0.0000%	-	-
270-6 Other Restricted Funds - May	-	0.0000%	-	-	0.0000%	-	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	0.0000%	-	-
280-0 TMFPD General Fund	-	0.0000%	-	-	0.0000%	-	-
281-0 SFPD General Funds	6,874	5.3134%	29,316	-	0.0000%	-	29,316
283-0 SFPD Emergency Funds	-	0.0000%	-	-	0.0000%	-	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-	-	0.0000%	-	-
286-0 TMFPD Emergency Funds	-	0.0000%	-	-	0.0000%	-	-
287-0 TMFPD Stabilization	-	0.0000%	-	-	0.0000%	-	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-	-	0.0000%	-	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-	-	0.0000%	-	-
301-0 Debt Service	-	0.0000%	-	-	0.0000%	-	-
340-0 SAD Debt Service	-	0.0000%	-	-	0.0000%	-	-
386-0 TMFPD 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%	-	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-	0.0000%	-	-
480-0 TMFPD Const	-	0.0000%	-	-	0.0000%	-	-
489-0 Capital Facilities Fund	-	0.0000%	-	-	0.0000%	-	-
494-0 Infrastructure Fund	-	0.0000%	-	-	0.0000%	-	-
520 Golf Course	-	0.0000%	-	-	0.0000%	-	-
560 Building and Safety Fund	593	0.4584%	2,529	5	1.3158%	720	3,249



County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

161-1 GENERAL SERVICES ADMINISTRATION

ALLOCATION OF COSTS:

	Reprograph			Inter-Office Mail			Total Allocated
	Labor Charges	%	Allocated Costs	Mail Runs	%	Allocated Costs	
566-0 Water Resources	\$ 3,724	2.8786%	\$ 15,882	5	1.3158%	\$ 720	\$ 16,602
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	-
618-0 Health Benefits	-	0.0000%	-	-	0.0000%	-	-
619-0 Risk Management	738	0.5705%	3,148	5	1.3158%	720	3,868
669-0 Equipment Services	1,955	1.5112%	8,338	10	2.6316%	1,439	9,777
682-0 TMFPD Worker's Comp	-	0.0000%	-	-	0.0000%	-	-
712-0 Nevada Works	-	0.0000%	-	-	0.0000%	-	-
713-0 RTC	-	0.0000%	-	5	1.3158%	720	720
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%	-	-
721-0 Public Guard Trust	-	0.0000%	-	-	0.0000%	-	-
722-0 Social Service Trust	-	0.0000%	-	-	0.0000%	-	-
730-0 Fish and Game	-	0.0000%	-	-	0.0000%	-	-
732-0 Range Improvement District	-	0.0000%	-	-	0.0000%	-	-
738-0 Court Trust Fund	-	0.0000%	-	-	0.0000%	-	-
739-0 Sheriff Trust & Agency Funds	-	0.0000%	-	-	0.0000%	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	0.0000%	-	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	0.0000%	-	-
750-0 OPEB Trust Funds	-	0.0000%	-	-	0.0000%	-	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	0.0000%	-	-
753-0 Deferred Com Division	-	0.0000%	-	-	0.0000%	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	0.0000%	-	-
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-	-
760-0 Project Restart	-	0.0000%	-	-	0.0000%	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	0.0000%	-	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-	-
Other	-	0.0000%	-	-	0.0000%	-	-
Total Allocations to Operating Depts:	116,979	90.4220%	498,897	302.5	79.6051%	43,537	542,434
Total Costs Allocated	\$ 129,370	100.0000%	\$ 551,743	380	100.0000%	\$ 54,694	\$ 606,437

County of Washoe, Nevada  
County Wide Cost Allocation Plan  
Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
Fixed for the Fiscal Year ending June 30, 2012

161300 ENERGY

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

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

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

161300 ENERGY

**COSTS TO BE ALLOCATED**

Item of Cost	Total, all Services	General Admin	Energy Costs
Department Expenditures			
Salaries	\$ -	\$ -	\$ -
Salary %	100.0000%	0.0000%	100.0000%
Benefits	-	-	-
Services & Supplies	-	-	-
Other Expenses	-	-	-
Utilities	4,710,399	-	4,710,399
Departmental Expenditures Total	4,710,399	-	4,710,399
A-87 Adjustments:			
Miscellaneous Revenue	(49,967)	-	(49,967)
Add Depreciation, Equipment	-	-	-
A-87 Allowable Costs	4,660,432	-	4,660,432
Allocated Costs:			
101-1 County Manager	-	-	-
101-6 Com Relations	-	-	-
101-8 Mgmt Svcs	-	-	-
101-9 Internal Audit	-	-	-
103-1 Finance Admin	-	-	-
103-3 Comptroller	-	-	-
103-5 Budget Div	-	-	-
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	-	-	-
110-0 Purchasing	-	-	-
113-0 Treasurer	-	-	-
160-1 Public Works Admin	-	-	-
161100 General Svcs Admin	-	-	-
Fund 162-1 Facility Mgmt (Adj)	-	-	-
161300 Energy	-	-	-
162000 Facilities Preservation	-	-	-
188-0 Fund Transfers	-	-	-
Total A-87 Costs	4,660,432	-	4,660,432
Distribute General Administration		-	-
Total Costs by Function	4,660,432	-	4,660,432
Total Allocated Costs	\$ 4,660,432	\$ -	\$ 4,660,432

Reconciliation to SAP 162-0	
Central Service Cost Centers:	Total
Energy	4,710,399
Fac Mgmt	6,039,646
Fac Preservation	496,803
Subtotal	\$ 11,246,848
Non Central Service Cost Centers:	-
Total	<u>11,246,848</u>

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

161300 ENERGY

ALLOCATION OF COSTS:

	Energy Costs		
	FY10 Utility Costs	%	Allocated Costs
Allocated Departments:			
101-1 County Manager	\$ 39,942	0.8543%	\$ 39,814
101-6 Com Relations	3,575	0.0765%	3,565
101-8 Mgmt Svcs	-	0.0000%	-
101-9 Internal Audit	-	0.0000%	-
103-1 Finance Admin	11,545	0.2469%	11,507
103-3 Comptroller	14,264	0.3051%	14,219
103-5 Budget Div	-	0.0000%	-
106-1 DA Criminal	-	0.0000%	-
106700 DA Civil	-	0.0000%	-
108100 IT Admin	38,187	0.8168%	38,066
108301 Telecomm	-	0.0000%	-
108300-900 IT Software & Services	126,021	2.6955%	125,622
108500 IT Enterprise Infra	-	0.0000%	-
108800 IT Infrastructure Pres	-	0.0000%	-
109-0 Human Resources	22,497	0.4812%	22,426
110-0 Purchasing	5,224	0.1117%	5,206
113-0 Treasurer	21,460	0.4590%	21,391
160-1 Public Works Admin	39,021	0.8346%	38,896
161100 General Svcs Admin	-	0.0000%	-
Fund 162-1 Facility Mgmt (Adj)	-	0.0000%	-
161300 Energy	-	0.0000%	-
162000 Facilities Preservation	-	0.0000%	-
188-0 Fund Transfers	-	0.0000%	-
Subtotal, Allocated Departments	321,736	6.8816%	320,712
Operating Departments			
100-0 County Commission	\$ -	0.0000%	\$ -
101-3 Grants Division - Co Mgr.	-	0.0000%	-
101-5 Emer Mgmt Administration	-	0.0000%	-
102-0 Assessor	69,934	1.4958%	69,711
103-9 Merit Award Program	-	0.0000%	-
104-0 Clerk	3,479	0.0744%	3,467
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%	-
108700 GIS	-	0.0000%	-
108-7 GIS Base Mapping	-	0.0000%	-
111-0 Recorder	28,075	0.6005%	27,986
112-0 Elections	38,247	0.8181%	38,127
116-0 Community Development	25,891	0.5538%	25,809
120-1 District Courts Admin	486,584	10.4075%	485,034
120-2 Courts Gen Jurisdiction	-	0.0000%	-
120-3 Family Court	-	0.0000%	-
120-4 Pre-Trial	-	0.0000%	-
120-5 Specialty Courts Division	-	0.0000%	-
123-0 Law Library	-	0.0000%	-
124-0 Public Defender	115,797	2.4768%	115,430
125-1 Incline Justice Court	1,759	0.0376%	1,752
125-3 Reno Justice Court	21,526	0.4604%	21,457
125-4 Sparks Justice Court	10,039	0.2147%	10,006
125-7 Wadsworth Justice Court	1,173	0.0251%	1,170
126-0 Incline Constable	-	0.0000%	-
127-0 Juvenile Services	271,138	5.7993%	270,272
128-0 Alternative Public Defender	13,084	0.2799%	13,045
129-0 Conflict Counsel	-	0.0000%	-
130-0 Library	306,706	6.5601%	305,729

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

161300 ENERGY

ALLOCATION OF COSTS:

	Energy Costs		
	FY10 Utility Costs	%	Allocated Costs
140-1 Parks Administration	\$ 10,894	0.2330%	\$ 10,859
140-2 Parks Planning & Develop	-	0.0000%	-
140-15 Regional Parks	701,129	14.9964%	698,897
140-3 Recreation	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	1,342,051	28.7048%	1,337,768
153-0 Coroner	21,472	0.4593%	21,405
154-0 Alternative Sentencing	-	0.0000%	-
157100 Public Guardian	10,016	0.2142%	9,983
159100 Public Administrator	17,587	0.3762%	17,533
160200 Public Works Projects	-	0.0000%	-
163100 County Engineer	-	0.0000%	-
165100 Roads	387,168	8.2811%	385,935
179100 Social Services Admin	3,666	0.0784%	3,654
179200 General Assistance	-	0.0000%	-
179300 Medical Assit Indigent	21,839	0.4671%	21,769
180-0 Intergovernmental	-	0.0000%	-
181-0 Community Support	-	0.0000%	-
182-0 Accrued Benefits	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
187-0 Fire Suppression	-	0.0000%	-
189-0 Contingency	-	0.0000%	-
199-0 Undesignated Revenue	-	0.0000%	-
202-0 Public Health Administration	159,152	3.4041%	158,646
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%	-
221-0 Direct Assis/Med Indigent	-	0.0000%	-
225-0 Senior Center	63,017	1.3479%	62,818
228-0 Child Protective Services	189,140	4.0455%	188,538
266-0 Truckee Remediation District	-	0.0000%	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-
270-6 Other Restricted Funds - May	-	0.0000%	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-
280-0 TMFPD General Fund	-	0.0000%	-
281-0 SFPD General Fund	-	0.0000%	-
283-0 SFPD Emergency Fund	-	0.0000%	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-
286-0 TMFPD Emergency Fund	-	0.0000%	-
287-0 TMFPD Stabilization	-	0.0000%	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-
301-0 Debt Service	-	0.0000%	-
340-0 SAD Debt Service	-	0.0000%	-
386-0 TMFPD Debt Service	-	0.0000%	-
402-0 Public Works Construction Fund	-	0.0000%	-
404-0 Parks Construction Fund	-	0.0000%	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-
480-0 TMFPD Const	-	0.0000%	-
489-0 Capital Facilities Fund	-	0.0000%	-
494-0 Infrastructure Fund	-	0.0000%	-
520 Golf Course	-	0.0000%	-
560 Building and Safety Fund	16,764	0.3586%	16,712

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

161300 ENERGY

ALLOCATION OF COSTS:

	Energy Costs		
	FY10 Utility Costs	%	Allocated Costs
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%	-
682-0 TMLPD Worker's Comp	-	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%	-
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%	-
760-0 Project Restart	-	0.0000%	-
766-0 Western Reg Wlr Comm	-	0.0000%	-
990055 May Building Trust	-	0.0000%	-
990221 Verdi Tv Admin	-	0.0000%	-
992010 Senior Services Fund	-	0.0000%	-
994000 TRPA Permits	-	0.0000%	-
994002 AT&T Cell Tower	-	0.0000%	-
994003 Ubiquitel Cell Tower	-	0.0000%	-
998000 Financial Assurances	-	0.0000%	-
Other	16,259	0.3478%	16,208
Total Allocations to Operating Depts:	4,353,586	93.1184%	4,339,720
Total Costs Allocated	\$ 4,675,322	100.0000%	\$ 4,660,432

County of Washoe, Nevada  
County Wide Cost Allocation Plan  
Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
Fixed for the Fiscal Year ending June 30, 2012

162-1 FACILITY MANAGEMENT

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Facility Management Division of the Department of General Services 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 Management maintains cost data on each building using their Cost Accounting Maintenance System, or CAMS. 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 CAMS direct cost by user and building during FY 2010. Janitorial/Security/Contract Service costs are allocated to those agencies receiving the services based on the square footage or direct contracts for each Department during FY 2010.

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. The second is the Mills Lane complex which houses the District Attorneys Offices and Reno Justice Courts. 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 2010. The reimbursement for Mills Lane is directly associated to the Reno Justice Courts and therefore the Mills Lane costs are allocated based upon square footage use, then the reimbursement is applied only against the Reno Justice Court allocation.

The County maintains the schedule of all capital equipment that is depreciated based upon generally accepted accounting principles. The Comptroller documents and provides the allowable depreciation amount to equipment in the Governmental Asset Report. These costs are allocated to the identified Departments based upon the allowable depreciation as booked by the Comptroller for the FY2010 fiscal year. All Federally supported equipment and costs are not included in the distribution.

The Facilities Management Division also provides oversight for the Regional Emergency Operation Center/Flood Management for the County. These costs are identified and then not further allocated.

The Department of Social Services reimburses the cost of debt service and facility costs, \$300,000 for the Liberty Center. These costs are transferred to the Undesignated Revenue Cost Center and are not reflected as a reduction of costs in the Facility Management Budget. All costs for Social Services are allocated and calculated based upon standard distribution methods. The \$300,000 is then deducted from the total amount allocated to Social Services after the full allocation has been calculated. Therefore the total to be allocated and the total allocated are different by \$300,000 to avoid duplication of costs for Social Services.

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

**162-1 FACILITY MANAGEMENT**  
 Less: Energy 161300 & Facility Infrastructure 162000

**COSTS TO BE ALLOCATED**  
 Item of Cost

Item of Cost	Total, all Services		Social Svcs Reimbursement	161600 161800		Mills Lane JC 161521	Key Energy Ops/Flood Mgmt/ Emerg Ops	Deprec Expense	Admin Center
	161500 Facility Mgmt Admin			161900	161700 Custodial				
Department Expenditures									
Salaries	\$ 2,065,685	\$ 67,779	\$ -	\$ 1,734,280	\$ 263,626	\$ -	\$ -	\$ -	\$ -
Salary %	100.0001%	3.2812%	0.0000%	83.9567%	12.7622%	0.0000%	0.0000%	-	-
Benefits	815,741	29,327	-	673,452	112,962	-	-	-	-
	<u>\$ 2,881,426</u>	<u>\$ 97,106</u>	<u>\$ -</u>	<u>\$ 2,407,732</u>	<u>\$ 376,588</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Services & Supplies	1,225,632	73,332	-	352,597	167,413	531,279	101,011	-	-
Service Contracts	1,559,580	-	-	300,745	1,208,930	-	49,905	-	-
Professional Svcs	-	-	-	-	-	-	-	-	-
Repair & Maint	346,230	-	-	332,591	-	-	13,639	-	-
Lease Costs	-	-	-	-	-	-	-	-	-
Equipment	26,778	-	-	6,778	-	-	20,000	-	-
Departmental Expenditures Total	<u>\$ 6,039,646</u>	<u>\$ 170,438</u>	<u>\$ -</u>	<u>\$ 3,400,443</u>	<u>\$ 1,752,931</u>	<u>\$ 531,279</u>	<u>\$ 184,555</u>	<u>\$ -</u>	<u>\$ -</u>
A-87 Adjustments:									
Less Parking/Rental/ Revenue	-	-	-	-	-	-	-	-	-
Reimbursements	(409,711)	(5,203)	-	(524)	-	(249,260)	(154,724)	-	-
Unallowable Capital Outlay	(20,000)	-	-	-	-	-	(20,000)	-	-
Reimbursement - Soc Services-See Note	(300,000)	-	(300,000)	-	-	-	-	-	-
Adjusting entry for Grant funding-rec	(5,000)	-	-	-	-	-	(5,000)	-	-
Add Depreciation	3,287,899	-	-	-	-	677,025	-	2,173,103	437,771
A-87 Allowable Costs	<u>\$ 8,592,834</u>	<u>\$ 165,235</u>	<u>\$ (300,000)</u>	<u>\$ 3,399,919</u>	<u>\$ 1,752,931</u>	<u>\$ 959,044</u>	<u>\$ 4,831</u>	<u>\$ 2,173,103</u>	<u>\$ 437,771</u>
Allocated Costs:									
101-1 County Manager	6,827	224	-	5,732	871	-	-	-	-
101-6 Com Relations	7,760	255	-	6,515	990	-	-	-	-
101-8 Mgmt Svcs	933	31	-	783	119	-	-	-	-
101-9 Internal Audit	-	-	-	-	-	-	-	-	-
103-1 Finance Admin	-	-	-	-	-	-	-	-	-
103-3 Comptroller	47,182	1,548	-	39,612	6,022	-	-	-	-
103-5 Budget Div	20,206	663	-	16,964	2,579	-	-	-	-
106-1 DA Criminal	-	-	-	-	-	-	-	-	-
106700 DA Civil	-	-	-	-	-	-	-	-	-
108100 IT Admin	-	-	-	-	-	-	-	-	-
108301 Telecomm	4,191	138	-	3,519	534	-	-	-	-
108300-900 IT Software & Services	-	-	-	-	-	-	-	-	-
108500 IT Enterprise Infra	125	4	-	105	16	-	-	-	-
108800 IT Infrastructure Pres	-	-	-	-	-	-	-	-	-
109-0 Human Resources	33,663	1,105	-	28,262	4,296	-	-	-	-
110-0 Purchasing	21,688	712	-	18,209	2,767	-	-	-	-
113-0 Treasurer	13,014	427	-	10,926	1,661	-	-	-	-
160-1 Public Works Admin	320,168	10,505	-	268,802	40,861	-	-	-	-
161100 General Svcs Admin	946	31	-	-	915	-	-	-	-
Fund 162-1 Facility Mgmt (Adj)	-	-	-	-	-	-	-	-	-
161300 Energy	-	-	-	-	-	-	-	-	-
162000 Facilities Preservation	-	-	-	-	-	-	-	-	-
188-0 Fund Transfers	135,316	4,440	-	113,607	17,269	-	-	-	-
Total A-87 Costs	<u>9,204,853</u>	<u>185,318</u>	<u>(300,000)</u>	<u>3,912,955</u>	<u>1,831,831</u>	<u>959,044</u>	<u>4,831</u>	<u>2,173,103</u>	<u>437,771</u>
Total Costs by Function	9,204,853	185,318	(300,000)	3,912,955	1,831,831	959,044	4,831	2,173,103	437,771
Distribute General Administrative Costs	(0)	(185,318)	-	160,865	24,453	-	-	-	-
Allocable Costs	<u>9,204,853</u>	<u>-</u>	<u>(300,000)</u>	<u>4,073,820</u>	<u>1,856,284</u>	<u>959,044</u>	<u>4,831</u>	<u>2,173,103</u>	<u>437,771</u>
Unallocable Costs	(4,831)	-	-	-	-	-	(4,831)	-	-
Total Allocated Costs	<u>\$ 9,200,022</u>	<u>-</u>	<u>(300,000)</u>	<u>\$ 4,073,820</u>	<u>\$ 1,856,284</u>	<u>\$ 959,044</u>	<u>\$ -</u>	<u>\$ 2,173,103</u>	<u>\$ 437,771</u>



County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

162-1 FACILITY MANAGEMENT

ALLOCATION OF COSTS:

	Facility Maint			Custodial/ Security			Admin Center		
	\$ Maint Workorder	%	Allocated Costs	Contracts	%	Allocated Costs	Usable Sft.	%	Allocated Costs
Allocated Departments:									
101-1 County Manager	\$ 6,703	0.5433%	\$ 22,133	18,702	1.4238%	\$ 26,430	11,794	5.5811%	\$ 24,432
101-6 Com Relations	-	0.0000%	-	1,674	0.1274%	2,365	1,394	0.6597%	2,688
101-8 Mgmt Svcs	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
103-1 Finance Admin	2,784	0.2257%	9,195	5,406	0.4116%	7,640	3,409	1.6132%	7,062
103-3 Comptroller	3,377	0.2737%	11,150	6,679	0.5085%	9,439	5,562	2.6320%	11,522
103-5 Budget Div	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
106-1 DA Criminal	3,693	0.2993%	12,193	54,852	4.1758%	77,515	-	0.0000%	-
106700 DA Civil	-	0.0000%	-	7,157	0.5449%	10,115	-	0.0000%	-
108100 IT Admin	-	0.0000%	-	17,880	1.3612%	25,268	13,648	6.4585%	28,273
108301 Telecomm	1,274	0.1033%	4,208	-	0.0000%	-	-	0.0000%	-
108300-900 IT Software & Services	15,166	1.2293%	50,079	14,791	1.1260%	20,902	-	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	3,648	0.2957%	12,046	10,534	0.8019%	14,886	6,643	3.1436%	13,762
110-0 Purchasing	1,408	0.1141%	4,648	2,446	0.1862%	3,456	2,037	0.9639%	4,220
113-0 Treasurer	5,109	0.4141%	16,870	10,048	0.7649%	14,199	8,368	3.9599%	17,335
160-1 Public Works Admin	19,073	1.5460%	62,981	18,270	1.3909%	25,819	11,661	5.5182%	24,157
161100 General Svcs Admin	4,721	0.3827%	15,591	-	0.0000%	-	5,231	2.4754%	10,837
Fund 162-1 Facility Mgmt (Adj)	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
161300 Energy	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
162000 Facilities Preservation	126	0.0102%	416	-	0.0000%	-	-	0.0000%	-
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
<b>Subtotal, Allocated Departments</b>	<b>67,082</b>	<b>5.4374%</b>	<b>221,510</b>	<b>168,439</b>	<b>12.8231%</b>	<b>238,034</b>	<b>69,747</b>	<b>33.0055%</b>	<b>144,488</b>
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 Mgmt Administration	2,291	0.1857%	7,565	28,790	2.1917%	40,684	-	0.0000%	-
102-0 Assessor	5,837	0.4731%	19,273	32,744	2.4928%	46,273	27,270	12.9047%	56,493
103-9 Merit Award Program	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
104-0 Clerk	3,230	0.2618%	10,665	1,341	0.1021%	1,895	-	0.0000%	-
106-2 CARES/SART	-	0.0000%	-	2,160	0.1644%	3,052	-	0.0000%	-
106-3 Family Support Enf	-	0.0000%	-	15,136	1.1523%	21,390	-	0.0000%	-
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
106710 DA CPS Integration	-	0.0000%	-	3,525	0.2684%	4,982	-	0.0000%	-
106-9 Drug Forfeitures	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
108700 GIS	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
108-7 GIS Base Mapping	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
111-0 Recorder	3,588	0.2908%	11,847	13,145	1.0007%	18,576	8,290	3.9230%	17,174
112-0 Elections	941	0.0763%	3,108	14,521	1.1055%	20,521	8,956	4.2381%	18,553
116-0 Community Development	2,511	0.2035%	8,290	12,123	0.9229%	17,132	7,645	3.6178%	15,838
120-1 District Courts Admin	33,660	2.7284%	111,150	148,035	11.2697%	209,198	-	0.0000%	-
120-2 Courts Gen Jurisdiction	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
120-3 Family Court	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
120-4 Pre-Trial	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
120-5 Specialty Courts Division	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
123-0 Law Library	426	0.0345%	1,405	-	0.0000%	-	-	0.0000%	-
124-0 Public Defender	11,575	0.9382%	38,221	17,493	1.3317%	24,720	-	0.0000%	-
125-1 Incline Justice Court	86	0.0070%	285	-	0.0000%	-	-	0.0000%	-
125-3 Reno Justice Court	11,734	0.9511%	38,746	43,726	3.3288%	61,792	-	0.0000%	-
125-4 Sparks Justice Court	17,755	1.4392%	58,630	12,600	0.9592%	17,805	-	0.0000%	-
125-7 Wadsworth Justice Court	2,269	0.1839%	7,492	-	0.0000%	-	-	0.0000%	-
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
127-0 Juvenile Services	53,984	4.3758%	178,262	55,988	4.2623%	79,120	-	0.0000%	-
128-0 Alternative Public Defender	-	0.0000%	-	5,042	0.3838%	7,124	-	0.0000%	-
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
130-0 Library	129,253	10.4770%	426,814	261,829	19.9327%	370,008	-	0.0000%	-

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

162-1 FACILITY MANAGEMENT

ALLOCATION OF COSTS:

	Facility Maint			Custodial/ Security			Admin Center		
	\$ Maint Workorder	%	Allocated Costs	Contracts	%	Allocated Costs	Usable Sft.	%	Allocated Costs
140-1 Parks Administration	\$ -	0.0000%	\$ -	5,418	0.4125%	\$ 7,657	-	0.0000%	\$ -
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
140-15 Regional Parks	119,122	9.6558%	393,360	4,368	0.3325%	6,172	-	0.0000%	-
140-3 Recreation	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
150-0 Sheriff	487,572	39.5217%	1,610,043	116,830	8.8941%	165,100	-	0.0000%	-
153-0 Coroner	8,108	0.6572%	26,773	5,540	0.4218%	7,830	-	0.0000%	-
154-0 Alternative Sentencing	-	0.0000%	-	2,666	0.2030%	3,768	-	0.0000%	-
157100 Public Guardian	2,896	0.2347%	9,561	6,595	0.5021%	9,320	-	0.0000%	-
159100 Public Administrator	3,399	0.2755%	11,223	8,677	0.6606%	12,263	-	0.0000%	-
160200 Public Works Projects	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
163100 County Engineer	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
165100 Roads	14,385	1.1660%	47,501	13,287	1.0115%	18,776	-	0.0000%	-
179100 Social Services Admin	57,241	4.6398%	189,017	2,025	0.1542%	2,862	-	0.0000%	-
179200 General Assistance	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
179300 Medical Assit Indigent	-	0.0000%	-	10,226	0.7785%	14,451	8,516	4.0299%	17,642
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
181-0 Community Support	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
182-0 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
187-0 Fire Suppression	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
199-0 Undesignated Revenue	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
202-0 Public Health Administration	27,793	2.2528%	91,775	63,202	4.8115%	89,315	41,250	19.5203%	85,454
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
205-0 Animal Services	16,346	1.3250%	53,978	73,136	5.5678%	103,354	-	0.0000%	-
208-0 Enhanced 911	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
209-0 Regional Safety Training Center	-	0.0000%	-	27,000	2.0555%	38,156	-	0.0000%	-
210-0 Regional Communication Center	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
211-0 Truckee River Flood Mgmt	1,935	0.1568%	6,388	-	0.0000%	-	-	0.0000%	-
221-0 Direct Assit/Med Indigent	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
225-0 Senior Center	69,485	5.6323%	229,450	58,388	4.4450%	82,512	28,355	13.4181%	58,741
228-0 Child Protective Services	-	0.0000%	-	56,253	4.2825%	79,495	-	0.0000%	-
266-0 Truckee Remediation District	-	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	1,760	0.1427%	5,813	-	0.0000%	-	-	0.0000%	-
270-6 Other Restricted Funds - May	7,265	0.5889%	23,991	-	0.0000%	-	-	0.0000%	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
280-0 TMFPD General Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
281-0 SFPD General Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
283-0 SFPD Emergency Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
286-0 TMFPD Emergency Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
287-0 TMFPD Stabilization	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
295-0 Prefunded Ret Health Ben	-	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%	-
386-0 TMFPD 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%	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
480-0 TMFPD Const	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
489-0 Capital Facilities Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
494-0 Infrastructure Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
520 Golf Course	9,856	0.7989%	32,546	-	0.0000%	-	-	0.0000%	-
560 Building and Safety Fund	2,534	0.2054%	8,368	7,849	0.5975%	11,091	4,950	2.3424%	10,254

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

162-1 FACILITY MANAGEMENT

ALLOCATION OF COSTS:

	Facility Maint			Custodial/ Security			Admin Center		
	\$ Maint Workorder	%	Allocated Costs	Contracts	%	Allocated Costs	Usable Sft.	%	Allocated Costs
566-0 Water Resources	\$ 16,727	1.3559%	\$ 55,237	1,200	0.0914%	\$ 1,697	-	0.0000%	\$ -
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
618-0 Health Benefits	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
619-0 Risk Management	1,895	0.1536%	6,257	-	0.0000%	-	-	0.0000%	-
669-0 Equipment Services	6,767	0.5485%	22,345	-	0.0000%	-	-	0.0000%	-
682-0 TMFPD Worker's Comp	-	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%	-
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%	-
760-0 Project Restart	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
Other	32,376	2.6248%	106,931	14,266	1.0859%	20,159	6,340	3.0002%	13,134
Total Allocations to Operating Depts:	1,186,602	94.5626%	3,852,310	1,145,124	87.1769%	1,618,250	141,572	66.9945%	293,283
Total Costs Allocated	\$ 1,233,684	100.0000%	\$ 4,073,820	1,313,563	100.0000%	\$ 1,856,284	211,319	100.0000%	\$ 437,771

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

162-1 FACILITY MANAGEMENT

ALLOCATION OF COSTS, cont'd:

Mills Lane Complex			
	Square ft.	%	Allocated Costs
<b>Allocated Departments:</b>			
101-1 County Manager	-	0.0000%	\$ -
101-6 Com Relations	-	0.0000%	-
101-8 Mgmt Svcs	-	0.0000%	-
101-9 Internal Audit	-	0.0000%	-
103-1 Finance Admin	-	0.0000%	-
103-3 Comptroller	-	0.0000%	-
103-5 Budget Div	-	0.0000%	-
106-1 DA Criminal	54,189	42.2828%	510,905
106700 DA Civil	7,070	5.5166%	66,657
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%	-
110-0 Purchasing	-	0.0000%	-
113-0 Treasurer	-	0.0000%	-
160-1 Public Works Admin	-	0.0000%	-
161100 General Svcs Admin	-	0.0000%	-
Fund 162-1 Facility Mgmt (Adj)	-	0.0000%	-
161300 Energy	-	0.0000%	-
162000 Facilities Preservation	-	0.0000%	-
188-0 Fund Transfers	-	0.0000%	-
<b>Subtotal, Allocated Departments</b>	<b>61,260</b>	<b>47.7994%</b>	<b>577,562</b>
<b>Operating Departments</b>			
100-0 County Commission	-	0.0000%	\$ -
101-3 Grants Division - Co Mgr.	-	0.0000%	-
101-5 Emer Mgmt Administration	-	0.0000%	-
102-0 Assessor	-	0.0000%	-
103-9 Merit Award Program	-	0.0000%	-
104-0 Clerk	-	0.0000%	-
106-2 CARES/SART	-	0.0000%	-
106-3 Family Support Enf	14,953	11.6678%	140,982
106-5 DA Grants	-	0.0000%	-
106710 DA CPS Integration	3,482	2.7171%	32,831
106-9 Drug Forfeitures	-	0.0000%	-
108700 GIS	-	0.0000%	-
108-7 GIS Base Mapping	-	0.0000%	-
111-0 Recorder	-	0.0000%	-
112-0 Elections	-	0.0000%	-
116-0 Community Development	-	0.0000%	-
120-1 District Courts Admin	-	0.0000%	-
120-2 Courts Gen Jurisdiction	-	0.0000%	-
120-3 Family Court	-	0.0000%	-
120-4 Pre-Trial	-	0.0000%	-
120-5 Specialty Courts Division	-	0.0000%	-
123-0 Law Library	-	0.0000%	-
124-0 Public Defender	-	0.0000%	-
125-1 Incline Justice Court	-	0.0000%	-
125-3 Reno Justice Court	43,197	33.7055%	158,005
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, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

162-1 FACILITY MANAGEMENT

ALLOCATION OF COSTS, cont'd:

	Mills Lane Complex		
	Square ft.	%	Allocated Costs
140-1 Parks Administration	-	0.0000%	\$ -
140-2 Parks Planning & Develop	-	0.0000%	-
140-15 Regional Parks	-	0.0000%	-
140-3 Recreation	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	2,634	2.0551%	24,832
153-0 Coroner	-	0.0000%	-
154-0 Alternative Sentencing	2,634	2.0551%	24,832
157100 Public Guardian	-	0.0000%	-
159100 Public Administrator	-	0.0000%	-
160200 Public Works Projects	-	0.0000%	-
163100 County Engineer	-	0.0000%	-
165100 Roads	-	0.0000%	-
179100 Social Services Admin	-	0.0000%	-
179200 General Assistance	-	0.0000%	-
179300 Medical Assit Indigent	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-
181-0 Community Support	-	0.0000%	-
182-0 Accrued Benefits	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
187-0 Fire Suppression	-	0.0000%	-
189-0 Contingency	-	0.0000%	-
199-0 Undesignated Revenue	-	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%	-
221-0 Direct Assist/Med Indigent	-	0.0000%	-
225-0 Senior Center	-	0.0000%	-
228-0 Child Protective Services	-	0.0000%	-
266-0 Truckee Remediation District	-	0.0000%	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-
270-6 Other Restricted Funds - May	-	0.0000%	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-
280-0 TMSFPD General Fund	-	0.0000%	-
281-0 SFPD General Fund	-	0.0000%	-
283-0 SFPD Emergency Fund	-	0.0000%	-
285-0 SFPD 474 Retire Insurance	-	0.0000%	-
286-0 TMSFPD Emergency Fund	-	0.0000%	-
287-0 TMSFPD Stabilization	-	0.0000%	-
288-0 TMSFPD Pre-Fund Retiree Hlth	-	0.0000%	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-
301-0 Debt Service	-	0.0000%	-
340-0 SAD Debt Service	-	0.0000%	-
386-0 TMSFPD Debt Service	-	0.0000%	-
402-0 Public Works Construction Fund	-	0.0000%	-
404-0 Parks Construction Fund	-	0.0000%	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-
480-0 TMSFPD Const	-	0.0000%	-
489-0 Capital Facilities Fund	-	0.0000%	-
494-0 Infrastructure Fund	-	0.0000%	-
520 Golf Course	-	0.0000%	-
560 Building and Safety Fund	-	0.0000%	-

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

162-1 FACILITY MANAGEMENT

ALLOCATION OF COSTS, cont'd:

Mills Lane Complex			
	Square ft.	%	Allocated Costs
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%	-
682-0 TMFPD Worker's Comp	-	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%	-
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%	-
760-0 Project Restart	-	0.0000%	-
766-0 Western Reg Wtr Comm	-	0.0000%	-
990055 May Building Trust	-	0.0000%	-
990221 Verdi Tv Admin	-	0.0000%	-
992010 Senior Services Fund	-	0.0000%	-
994000 TRPA Permits	-	0.0000%	-
994002 AT&T Cell Tower	-	0.0000%	-
994003 Ubiquitel Cell Tower	-	0.0000%	-
998000 Financial Assurances	-	0.0000%	-
Other	-	0.0000%	-
Total Allocations to Operating Depts:	66,900	52.2006%	381,482
Total Costs Allocated	128,160	100.0000%	\$ 959,044

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

162-1 FACILITY MANAGEMENT

	Mills Lane		Custodial/		Adjustment -		Total Allocated
	Complex	Facility Maint	Security	Deprec Expense	Admin Center	Soc Svcs	
Allocated Departments:	Allocated Costs	Allocated Costs	Allocated Costs	Actual Costs	Allocated Costs		
101-1 County Manager	\$ -	\$ 22,133	\$ 26,430	\$ 5,773	\$ 24,432	\$ -	\$ 78,768
101-6 Com Relations	-	-	2,365	-	2,888	-	5,253
101-8 Mgmt Svcs	-	-	-	-	-	-	-
101-9 Internal Audit	-	-	-	-	-	-	-
103-1 Finance Admin	-	9,195	7,640	-	7,062	-	23,897
103-3 Comptroller	-	11,150	9,439	-	11,522	-	32,111
103-5 Budget Div	-	-	-	-	-	-	-
106-1 DA Criminal	510,905	12,193	77,515	81,935	-	-	682,548
106700 DA Civil	66,657	-	10,115	-	-	-	76,772
108100 IT Admin	-	-	25,268	-	28,273	-	53,541
108301 Telecomm	-	4,208	-	-	-	-	4,208
108300-900 IT Software & Services	-	50,079	20,902	1,738,042	-	-	1,807,023
108500 IT Enterprise Infra	-	-	-	-	-	-	-
108800 IT Infrastructure Pres	-	-	-	5,255	-	-	5,255
109-0 Human Resources	-	12,046	14,886	-	13,762	-	40,694
110-0 Purchasing	-	4,648	3,456	-	4,220	-	12,324
113-0 Treasurer	-	16,870	14,199	215,128	17,335	-	263,532
160-1 Public Works Admin	-	62,981	25,819	-	24,157	-	112,957
161100 General Svcs Admin	-	15,591	-	37,767	10,837	-	64,195
Fund 162-1 Facility Mgmt (Adj)	-	-	-	91,203	-	-	91,203
161300 Energy	-	-	-	-	-	-	-
162000 Facilities Preservation	-	416	-	-	-	-	416
188-0 Fund Transfers	-	-	-	-	-	-	-
	577,562	221,510	238,034	2,173,103	144,488	-	3,354,697
100-0 County Commission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101-3 Grants Division - Co Mgr.	-	-	-	-	-	-	-
101-5 Emer Mgmt Administration	-	7,565	40,684	-	-	-	48,249
102-0 Assessor	-	19,273	46,273	-	56,493	-	122,039
103-9 Merit Award Program	-	-	-	-	-	-	-
104-0 Clerk	-	10,665	1,895	-	-	-	12,560
106-2 CARES/SART	-	-	3,052	-	-	-	3,052
106-3 Family Support Enf	140,982	-	21,390	-	-	-	162,372
106-5 DA Grants	-	-	-	-	-	-	-
106710 DA CPS Integration	32,831	-	4,982	-	-	-	37,813
106-9 Drug Forfeitures	-	-	-	-	-	-	-
108700 GIS	-	-	-	-	-	-	-
108-7 GIS Base Mapping	-	-	-	-	-	-	-
111-0 Recorder	-	11,847	18,576	-	17,174	-	47,597
112-0 Elections	-	3,108	20,521	-	18,553	-	42,182
116-0 Community Development	-	8,290	17,132	-	15,838	-	41,260
120-1 District Courts Admin	-	111,150	209,198	-	-	-	320,348
120-2 Courts Gen Jurisdiction	-	-	-	-	-	-	-
120-3 Family Court	-	-	-	-	-	-	-
120-4 Pre-Trial	-	-	-	-	-	-	-
120-5 Specialty Courts Division	-	-	-	-	-	-	-
123-0 Law Library	-	1,405	-	-	-	-	1,405
124-0 Public Defender	-	38,221	24,720	-	-	-	62,941
125-1 Incline Justice Court	-	285	-	-	-	-	285
125-3 Reno Justice Court	158,005	38,746	61,792	-	-	-	258,543
125-4 Sparks Justice Court	-	58,630	17,805	-	-	-	76,435
125-7 Wadsworth Justice Court	-	7,492	-	-	-	-	7,492
126-0 Incline Constable	-	-	-	-	-	-	-
127-0 Juvenile Services	-	178,262	79,120	-	-	-	257,382
128-0 Alternative Public Defender	-	-	7,124	-	-	-	7,124
129-0 Conflict Counsel	-	-	-	-	-	-	-
130-0 Library	-	426,814	370,008	-	-	-	796,822

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

162-1 FACILITY MANAGEMENT

	Mills Lane		Custodial/		Adjustment -	
	Complex	Facility Maint	Security	Deprec Expense	Admin Center	Soc Svcs
	Allocated Costs	Allocated Costs	Allocated Costs	Actual Costs	Allocated Costs	Total Allocated
140-1 Parks Administration	\$ -	\$ -	\$ 7,657	\$ -	\$ -	\$ 7,657
140-2 Parks Planning & Develop	-	-	-	-	-	-
140-15 Regional Parks	-	393,360	6,172	-	-	399,532
140-3 Recreation	-	-	-	-	-	-
140-9 Parks Infrastructure Preserv	-	-	-	-	-	-
150-0 Sheriff	24,832	1,610,043	165,100	-	-	1,799,975
153-0 Coroner	-	26,773	7,830	-	-	34,603
154-0 Alternative Sentencing	24,832	-	3,768	-	-	28,600
157100 Public Guardian	-	9,561	9,320	-	-	18,881
159100 Public Administrator	-	11,223	12,263	-	-	23,486
160200 Public Works Projects	-	-	-	-	-	-
163100 County Engineer	-	-	-	-	-	-
165100 Roads	-	47,501	18,776	-	-	66,277
179100 Social Services Admin	-	189,017	2,862	-	(300,000)	(108,121)
179200 General Assistance	-	-	-	-	-	-
179300 Medical Assit Indigent	-	-	14,451	-	17,642	32,093
180-0 Intergovernmental	-	-	-	-	-	-
181-0 Community Support	-	-	-	-	-	-
182-0 Accrued Benefits	-	-	-	-	-	-
184-0 Regional Water Planning	-	-	-	-	-	-
187-0 Fire Suppression	-	-	-	-	-	-
189-0 Contingency	-	-	-	-	-	-
199-0 Undesignated Revenue	-	-	-	-	-	-
202-0 Public Health Administration	-	91,775	89,315	-	85,454	266,544
203-0 Stabilization Fund	-	-	-	-	-	-
204-0 Library Expansion	-	-	-	-	-	-
205-0 Animal Services	-	53,978	103,354	-	-	157,332
208-0 Enhanced 911	-	-	-	-	-	-
209-0 Regional Safety Training Center	-	-	38,156	-	-	38,156
210-0 Regional Communication Center	-	-	-	-	-	-
211-0 Truckee River Flood Mgmt	-	6,388	-	-	-	6,388
221-0 Direct Assist/Med Indigent	-	-	-	-	-	-
225-0 Senior Center	-	229,450	82,512	-	58,741	370,703
228-0 Child Protective Services	-	-	79,495	-	-	79,495
266-0 Truckee Remediation District	-	-	-	-	-	-
270-2 Other Restricted Funds-Baseball	-	-	-	-	-	-
270-3 Other Restricted Funds-Coop Ext	-	5,813	-	-	-	5,813
270-6 Other Restricted Funds - May	-	23,991	-	-	-	23,991
270-7 Other Rest Funds-Admin Assess	-	-	-	-	-	-
280-0 TMFPD General Fund	-	-	-	-	-	-
281-0 SFPD General Fund	-	-	-	-	-	-
283-0 SFPD Emergency Fund	-	-	-	-	-	-
285-0 SFPD 474 Retiree Insurance	-	-	-	-	-	-
286-0 TMFPD Emergency Fund	-	-	-	-	-	-
287-0 TMFPD Stabilization	-	-	-	-	-	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	-	-	-	-	-
295-0 Prefunded Ret Health Ben	-	-	-	-	-	-
301-0 Debt Service	-	-	-	-	-	-
340-0 SAD Debt Service	-	-	-	-	-	-
386-0 TMFPD Debt Service	-	-	-	-	-	-
402-0 Public Works Construction Fund	-	-	-	-	-	-
404-0 Parks Construction Fund	-	-	-	-	-	-
450-0 Stormwater Impact Fee Fund	-	-	-	-	-	-
480-0 TMFPD Const	-	-	-	-	-	-
489-0 Capital Facilities Fund	-	-	-	-	-	-
494-0 Infrastructure Fund	-	-	-	-	-	-
520 Golf Course	-	32,546	-	-	-	32,546
560 Building and Safety Fund	-	8,368	11,091	-	10,254	29,713



County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

162-1 FACILITY MANAGEMENT

	Mills Lane Complex	Facility Maint	Custodial/ Security	Deprec Expense	Admin Center	Adjustment - Soc Svcs	Total Allocated
	Allocated Costs	Allocated Costs	Allocated Costs	Actual Costs	Allocated Costs		
566-0 Water Resources	\$ -	\$ 55,237.00	\$ 1,697.00	\$ -	\$ -	\$ -	\$ 56,934.00
568-0 So.Truckee Meadows GID	-	-	-	-	-	-	-
618-0 Health Benefits	-	-	-	-	-	-	-
619-0 Risk Management	-	6,257	-	-	-	-	6,257
669-0 Equipment Services	-	22,345	-	-	-	-	22,345
682-0 TMFPD Worker's Comp	-	-	-	-	-	-	-
712-0 Nevada Works	-	-	-	-	-	-	-
713-0 RTC	-	-	-	-	-	-	-
714-0 WC School Dist Debt	-	-	-	-	-	-	-
715-0 Library Investment	-	-	-	-	-	-	-
716-0 TWRQSA Joint Venture	-	-	-	-	-	-	-
721-0 Public Guard Trust	-	-	-	-	-	-	-
722-0 Social Service Trust	-	-	-	-	-	-	-
730-0 Fish and Game	-	-	-	-	-	-	-
732-0 Range Improvement District	-	-	-	-	-	-	-
738-0 Court Trust Fund	-	-	-	-	-	-	-
739-0 Sheriff Trust & Agency Fund	-	-	-	-	-	-	-
740-0 Railroad Grd Sep Pro	-	-	-	-	-	-	-
742-0 Southwest Point/Arrowhead	-	-	-	-	-	-	-
750-0 OPEB Trust Fund	-	-	-	-	-	-	-
752-0 Agency Tax Settlement	-	-	-	-	-	-	-
753-0 Deferred Com Division	-	-	-	-	-	-	-
754-0 Tahoe Regional Planning	-	-	-	-	-	-	-
756-0 Tank Farm	-	-	-	-	-	-	-
760-0 Project Restart	-	-	-	-	-	-	-
766-0 Western Reg Wtr Comm	-	-	-	-	-	-	-
990055 May Building Trust	-	-	-	-	-	-	-
990221 Verdi Tv Admin	-	-	-	-	-	-	-
992010 Senior Services Fund	-	-	-	-	-	-	-
994000 TRPA Permits	-	-	-	-	-	-	-
994002 AT&T Cell Tower	-	-	-	-	-	-	-
994003 Ubiquitel Cell Tower	-	-	-	-	-	-	-
998000 Financial Assurances	-	-	-	-	-	-	-
Other	-	106,931	20,159	-	13,134	-	140,224
Total Allocations to Operating Depts:	381,482	3,852,310	1,618,250	-	293,283	(300,000)	5,845,325
Total Costs Allocated	\$ 959,044	\$ 4,073,820	\$ 1,856,284	\$ 2,173,103	\$ 437,771	\$ (300,000)	\$ 9,200,022

County of Washoe, Nevada  
County Wide Cost Allocation Plan  
Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
Fixed for the Fiscal Year ending June 30, 2012

162000 FACILITIES INFRASTRUCTURE

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

Washoe County provides this budget account 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 could be allocated. In FY 2010, data was not retained to identify expenditures to specific facilities or Departments, so costs were allocated to "Other." In future years, the County expects to have further details to allow allocation to Departments.

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

162000 FACILITIES INFRASTRUCTURE

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	Capital Outlay	Building Repairs
Department Expenditures			
Salaries	\$ -	\$ -	\$ -
Salary %	100.0000%	0.0000%	100.0000%
Benefits	-	-	-
Services & Supplies	74,278	-	74,278
Professional Svcs	24,678	-	24,678
Equipment	-	-	-
Capital Outlay	305,352	305,352	-
Building /Road/Repairs (non-capital)	92,495	-	92,495
Departmental Expenditures Total	496,803	305,352	191,451
A-87 Adjustments:			
Non-Allowable Capital	(305,352)	(305,352)	-
Add Depreciation, Equipment	-	-	-
A-87 Allowable Costs	191,451	-	191,451
Allocated Costs:			
101-1 County Manager	-	-	-
101-6 Com Relations	-	-	-
101-8 Mgmt Svcs	-	-	-
101-9 Internal Audit	-	-	-
103-1 Finance Admin	-	-	-
103-3 Comptroller	-	-	-
103-5 Budget Div	-	-	-
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	-	-	-
110-0 Purchasing	-	-	-
113-0 Treasurer	-	-	-
160-1 Public Works Admin	-	-	-
161100 General Svcs Admin	-	-	-
Fund 162-1 Facility Mgmt (Adj)	416	-	416
161300 Energy	-	-	-
162000 Facilities Preservation	-	-	-
188-0 Fund Transfers	-	-	-
Total A-87 Costs	191,867	-	191,867
Unallowable Costs	-	-	-
Total Costs by Function	191,867	-	191,867
Total Allocated Costs	\$ 191,867	\$ -	\$ 191,867

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012  
 162000 FACILITIES INFRASTRUCTURE

ALLOCATION OF COSTS:

	Building Repairs		
	Direct Costs	%	Allocated Costs
Allocated Departments:			
101-1 County Manager	\$ -	0.0000%	\$ -
101-6 Com Relations	-	0.0000%	-
101-8 Mgmt Svcs	-	0.0000%	-
101-9 Internal Audit	-	0.0000%	-
103-1 Finance Admin	-	0.0000%	-
103-3 Comptroller	-	0.0000%	-
103-5 Budget Div	-	0.0000%	-
106-1 DA Criminal	-	0.0000%	-
106700 DA Civil	-	0.0000%	-
108100 IT Admin	-	0.0000%	-
108301 Telecomm	-	0.0000%	-
108300-900 IT Software & Services	-	0.0000%	-
108500 IT Enterprise Infra	-	0.0000%	-
108800 IT Infrastructure Pres	-	0.0000%	-
109-0 Human Resources	-	0.0000%	-
110-0 Purchasing	-	0.0000%	-
113-0 Treasurer	-	0.0000%	-
160-1 Public Works Admin	-	0.0000%	-
161100 General Svcs Admin	-	0.0000%	-
Fund 162-1 Facility Mgmt (Adj)	-	0.0000%	-
161300 Energy	-	0.0000%	-
162000 Facilities Preservation	-	0.0000%	-
188-0 Fund Transfers	-	0.0000%	-
Subtotal, Allocated Departments	-	0.0000%	-
Operating Departments			
100-0 County Commission	\$ -	0.0000%	\$ -
101-3 Grants Division - Co Mgr.	-	0.0000%	-
101-5 Emer Mgmt Administration	-	0.0000%	-
102-0 Assessor	-	0.0000%	-
103-9 Merit Award Program	-	0.0000%	-
104-0 Clerk	-	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%	-
108700 GIS	-	0.0000%	-
108-7 GIS Base Mapping	-	0.0000%	-
111-0 Recorder	-	0.0000%	-
112-0 Elections	-	0.0000%	-
116-0 Community Development	-	0.0000%	-
120-1 District Courts Admin	-	0.0000%	-
120-2 Courts Gen Jurisdiction	-	0.0000%	-
120-3 Family Court	-	0.0000%	-
120-4 Pre-Trial	-	0.0000%	-
120-5 Specialty Courts Division	-	0.0000%	-
123-0 Law Library	-	0.0000%	-
124-0 Public Defender	-	0.0000%	-
125-1 Incline Justice Court	-	0.0000%	-
125-3 Reno Justice Court	-	0.0000%	-
125-4 Sparks Justice Court	-	0.0000%	-
125-7 Wadsworth Justice Court	-	0.0000%	-
126-0 Incline Constable	-	0.0000%	-
127-0 Juvenile Services	-	0.0000%	-
128-0 Alternative Public Defender	-	0.0000%	-
129-0 Conflict Counsel	-	0.0000%	-
130-0 Library	-	0.0000%	-

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

162000 FACILITIES INFRASTRUCTURE

ALLOCATION OF COSTS:

	<u>Building Repairs</u>		
	Direct	%	Allocated Costs
140-1 Parks Administration	\$ -	0.0000%	\$ -
140-2 Parks Planning & Develop	-	0.0000%	-
140-15 Regional Parks	-	0.0000%	-
140-3 Recreation	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	-	0.0000%	-
153-0 Coroner	-	0.0000%	-
154-0 Alternative Sentencing	-	0.0000%	-
157100 Public Guardian	-	0.0000%	-
159100 Public Administrator	-	0.0000%	-
160200 Public Works Projects	-	0.0000%	-
163100 County Engineer	-	0.0000%	-
165100 Roads	-	0.0000%	-
179100 Social Services Admin	-	0.0000%	-
179200 General Assistance	-	0.0000%	-
179300 Medical Assit Indigent	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-
181-0 Community Support	-	0.0000%	-
182-0 Accrued Benefits	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
187-0 Fire Suppression	-	0.0000%	-
189-0 Contingency	-	0.0000%	-
199-0 Undesignated Revenue	-	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%	-
221-0 Direct Assist/Med Indigent	-	0.0000%	-
225-0 Senior Center	-	0.0000%	-
228-0 Child Protective Services	-	0.0000%	-
266-0 Truckee Remediation District	-	0.0000%	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-
270-6 Other Restricted Funds - May	-	0.0000%	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-
280-0 TMFPD General Fund	-	0.0000%	-
281-0 SFPD General Fund	-	0.0000%	-
283-0 SFPD Emergency Fund	-	0.0000%	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-
286-0 TMFPD Emergency Fund	-	0.0000%	-
287-0 TMFPD Stabilization	-	0.0000%	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-
301-0 Debt Service	-	0.0000%	-
340-0 SAD Debt Service	-	0.0000%	-
386-0 TMFPD Debt Service	-	0.0000%	-
402-0 Public Works Construction Fund	-	0.0000%	-
404-0 Parks Construction Fund	-	0.0000%	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-
480-0 TMFPD Const	-	0.0000%	-
489-0 Capital Facilities Fund	-	0.0000%	-
494-0 Infrastructure Fund	-	0.0000%	-
520 Golf Course	-	0.0000%	-
560 Building and Safety Fund	-	0.0000%	-

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012  
 162000 FACILITIES INFRASTRUCTURE

ALLOCATION OF COSTS:

		<u>Building Repairs</u>			
	Direct	%	Allocated Costs		
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%	-		
682-0 TMFPD Worker's Comp	-	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%	-		
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%	-		
760-0 Project Restart	-	0.0000%	-		
766-0 Western Reg Wtr Comm	-	0.0000%	-		
990055 May Building Trust	-	0.0000%	-		
990221 Verdi Tv Admin	-	0.0000%	-		
992010 Senior Services Fund	-	0.0000%	-		
994000 TRPA Permits	-	0.0000%	-		
994002 AT&T Cell Tower	-	0.0000%	-		
994003 Ubiquitel Cell Tower	-	0.0000%	-		
998000 Financial Assurances	-	0.0000%	-		
Other	1	100.0000%	191,867		
Total Allocations to Operating Depts:	1	100.0000%	191,867	-	-
Total Costs Allocated	\$ 1	100.0000%	\$ 191,867	-	-

County of Washoe, Nevada  
County Wide Cost Allocation Plan  
Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
Fixed for the Fiscal Year ending June 30, 2012

188-0 FUND TRANSFERS

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The County created an Accrued Benefits Fund in FY2009. The Fund Center is 182-0. This fund supports the costs associated to terminal leave pay, sick leave pay, and other final payment amounts. Costs are not allocated from this account at this time per administrative direction.

Washoe County funds its Retiree Health Insurance program from two sources. One source is a direct transfer from the General Fund, entitled "Health Benefits Fund" for past retirees. Each year a transfer is made to cover the anticipated liabilities in accordance with actuarial recommendations for individuals who retired before 1996. The second source of funds is the Retiree Prefunding Account, which was created in 1996 and funded since with annual transfers. The amount of these contributions is based on the employee population who will be eligible for a County paid benefit upon retirement, in accordance with actuarial recommendations. This amount is the transfer entitled "Retiree Health Fund." Both sources currently fund the County's obligation for retirees in the Retiree Health Insurance Program with amounts varying each year. The FY 2010 transfer are allocated to Departments based on the number of retirees and current employees per Cost Center .

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

188-0 FUND TRANSFERS

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	Other Transfers	Retiree Health Fund
Department Expenditures			
Salaries	\$ -	\$ -	\$ -
Salary %	0.0000%	0.0000%	0.0000%
Benefits	-	-	-
Health Benefits Fund	8,574,826	8,574,826	-
Senior Services	233,000	233,000	-
CPS	1,434,150	1,434,150	-
Retired Health Fund	14,403,000	-	14,403,000
Debt Service	4,592,496	4,592,496	-
To Parks Construction	1,524,968	1,524,968	-
To Public Wks Construction	515,000	515,000	-
To Building & Safety	41,456	41,456	-
Departmental Expenditures Total	31,318,896	16,915,896	14,403,000
A-87 Adjustments:			
Unallowable - Reimburse to Others	-	-	-
Adjust -Other Restricted	(24,000)	(24,000)	-
Add Depreciation, Equipment	-	-	-
A-87 Allowable Costs	31,294,896	16,891,896	14,403,000
Allocated Costs:			
101-1 County Manager	-	-	-
101-6 Com Relations	-	-	-
101-8 Mgmt Svcs	-	-	-
101-9 Internal Audit	-	-	-
103-1 Finance Admin	-	-	-
103-3 Comptroller	-	-	-
103-5 Budget Div	-	-	-
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	-	-	-
110-0 Purchasing	-	-	-
113-0 Treasurer	-	-	-
160-1 Public Works Admin	-	-	-
161100 General Svcs Admin	-	-	-
Fund 162-1 Facility Mgmt (Adj)	-	-	-
161300 Energy	-	-	-
162000 Facilities Preservation	-	-	-
188-0 Fund Transfers	-	-	-
Total A-87 Costs	31,294,896	16,891,896	14,403,000
Unallowable - Other Transfers	(16,891,896)	(16,891,896)	-
Total Costs by Function	14,403,000	-	14,403,000
Total Allocated Costs	\$ 14,403,000	\$ -	\$ 14,403,000

Reconciliation to SAP 188-0		
Central Service Cost Centers:		Total
Fund Transfers	\$	31,318,896
		-
Subtotal	\$	31,318,896
Non Central Service Cost Centers:		-
	Total	31,318,896



County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

188-0 FUND TRANSFERS

ALLOCATION OF COSTS:

	Retiree Health Fund			Total Allocated
	# of Retiree & Employees	%	Allocated Costs	
Allocated Departments:				
101-1 County Manager	16	0.4175%	\$ 60,133	\$ 60,133
101-6 Com Relations	4	0.1044%	15,037	15,037
101-8 Mgmt Svcs	6	0.1566%	22,555	22,555
101-9 Internal Audit	1	0.0261%	3,759	3,759
103-1 Finance Admin	11	0.2871%	41,351	41,351
103-3 Comptroller	27	0.7046%	101,484	101,484
103-5 Budget Div	5	0.1305%	18,796	18,796
106-1 DA Criminal	174	4.5407%	653,997	653,997
106700 DA Civil	25	0.6524%	93,965	93,965
108100 IT Admin	122	3.1837%	458,548	458,548
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	22	0.5741%	82,688	82,688
110-0 Purchasing	12	0.3132%	45,110	45,110
113-0 Treasurer	41	1.0699%	154,098	154,098
160-1 Public Works Admin	88	2.2965%	330,765	330,765
161100 General Svcs Admin	6	0.1566%	22,555	22,555
Fund 162-1 Facility Mgmt (Adj)	36	0.9395%	135,316	135,316
161300 Energy	-	0.0000%	-	-
162000 Facilities Preservation	-	0.0000%	-	-
188-0 Fund Transfers	-	0.0000%	-	-
Subtotal, Allocated Departments	<u>596</u>	<u>15.5534%</u>	<u>2,240,157</u>	<u>2,240,157</u>
Operating Departments				
100-0 County Commission	5	0.1305%	\$ 18,796	\$ 18,796
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-
101-5 Emer Mgmt Administration	4	0.1044%	15,037	15,037
102-0 Assessor	136	3.5491%	511,177	511,177
103-9 Merit Award Program	-	0.0000%	-	-
104-0 Clerk	35	0.9134%	131,557	131,557
106-2 CARES/SART	-	0.0000%	-	-
106-3 Family Support Enf	41	1.0699%	154,098	154,098
106-5 DA Grants	-	0.0000%	-	-
106710 DA CPS Integration	-	0.0000%	-	-
106-9 Drug Forfeitures	1	0.0261%	3,759	3,759
108700 GIS	-	0.0000%	-	-
108-7 GIS Base Mapping	-	0.0000%	-	-
111-0 Recorder	34	0.8873%	127,798	127,798
112-0 Elections	11	0.2871%	41,351	41,351
116-0 Community Development	29	0.7568%	109,002	109,002
120-1 District Courts Admin	200	5.2192%	751,721	751,721
120-2 Courts Gen Jurisdiction	-	0.0000%	-	-
120-3 Family Court	-	0.0000%	-	-
120-4 Pre-Trial	-	0.0000%	-	-
120-5 Specialty Courts Division	-	0.0000%	-	-
123-0 Law Library	6	0.1566%	22,555	22,555
124-0 Public Defender	71	1.8528%	266,859	266,859
125-1 Incline Justice Court	4	0.1044%	15,037	15,037
125-3 Reno Justice Court	64	1.6701%	240,545	240,545
125-4 Sparks Justice Court	28	0.7307%	105,243	105,243
125-7 Wadsworth Justice Court	3	0.0783%	11,278	11,278
126-0 Incline Constable	3	0.0783%	11,278	11,278
127-0 Juvenile Services	168	4.3841%	631,442	631,442
128-0 Alternative Public Defender	15	0.3914%	56,373	56,373
129-0 Conflict Counsel	-	0.0000%	-	-
130-0 Library	174	4.5407%	653,997	653,997

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

188-0 FUND TRANSFERS

ALLOCATION OF COSTS:

	Retiree Health Fund		Allocated Costs	Total Allocated
	# of Retiree & Employees	%		
140-1 Parks Administration	91	2.3747%	\$ 342,028	\$ 342,028
140-2 Parks Planning & Develop	-	0.0000%	-	-
140-15 Regional Parks	-	0.0000%	-	-
140-3 Recreation	-	0.0000%	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-
150-0 Sheriff	966	25.2082%	3,630,737	3,630,737
153-0 Coroner	18	0.4697%	67,651	67,651
154-0 Alternative Sentencing	5	0.1305%	18,796	18,796
157100 Public Guardian	16	0.4175%	60,133	60,133
159100 Public Administrator	12	0.3132%	45,110	45,110
160200 Public Works Projects	-	0.0000%	-	-
163100 County Engineer	24	0.6263%	90,206	90,206
165100 Roads	112	2.9228%	420,971	420,971
179100 Social Services Admin	63	1.6441%	236,800	236,800
179200 General Assistance	-	0.0000%	-	-
179300 Medical Assit Indigent	31	0.8090%	116,520	116,520
180-0 Intergovernmental	-	0.0000%	-	-
181-0 Community Support	-	0.0000%	-	-
182-0 Accrued Benefits	-	0.0000%	-	-
184-0 Regional Water Planning	-	0.0000%	-	-
187-0 Fire Suppression	-	0.0000%	-	-
189-0 Contingency	-	0.0000%	-	-
199-0 Undesignated Revenue	-	0.0000%	-	-
202-0 Public Health Administration	233	6.0804%	875,760	875,760
203-0 Stabilization Fund	-	0.0000%	-	-
204-0 Library Expansion	21	0.5480%	78,928	78,928
205-0 Animal Services	38	0.9916%	142,820	142,820
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	11	0.2871%	41,351	41,351
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-
225-0 Senior Center	39	1.0177%	146,579	146,579
228-0 Child Protective Services	208	5.4280%	781,795	781,795
266-0 Truckee Remediation District	6	0.1566%	22,555	22,555
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-
270-3 Other Restricted Funds-Coop Ext	3	0.0783%	11,278	11,278
270-6 Other Restricted Funds - May	2	0.0522%	7,518	7,518
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-
280-0 TMFPD General Fund	-	0.0000%	-	-
281-0 SFPD General Fund	-	0.0000%	-	-
283-0 SFPD Emergency Fund	-	0.0000%	-	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-	-
286-0 TMFPD Emergency Fund	-	0.0000%	-	-
287-0 TMFPD Stabilization	-	0.0000%	-	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-	-
295-0 Prefunded Ret Health Ben	-	0.0000%	-	-
301-0 Debt Service	-	0.0000%	-	-
340-0 SAD Debt Service	-	0.0000%	-	-
386-0 TMFPD Debt Service	-	0.0000%	-	-
402-0 Public Works Construction Fund	-	0.0000%	-	-
404-0 Parks Construction Fund	-	0.0000%	-	-
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-
480-0 TMFPD Const	-	0.0000%	-	-
489-0 Capital Facilities Fund	-	0.0000%	-	-
494-0 Infrastructure Fund	-	0.0000%	-	-
520 Golf Course	4	0.1044%	15,037	15,037
560 Building and Safety Fund	33	0.8612%	124,039	124,039

County of Washoe, Nevada  
 County Wide Cost Allocation Plan  
 Based on Actual Costs for the Fiscal Year Ending June 30, 2010  
 Fixed for the Fiscal Year ending June 30, 2012

188-0 FUND TRANSFERS

ALLOCATION OF COSTS:

	Retiree Health Fund			Total Allocated
	# of Retiree & Employees	%	Allocated Costs	
566-0 Water Resources	88	2.2965%	\$ 330,765.00	\$ 330,765.00
568-0 So.Truckee Meadows GID	-	0.0000%	-	-
618-0 Health Benefits	2	0.0522%	7,518	7,518
619-0 Risk Management	11	0.2871%	41,351	41,351
669-0 Equipment Services	27	0.7046%	101,484	101,484
682-0 TMFPD Worker's Comp	-	0.0000%	-	-
712-0 Nevada Works	-	0.0000%	-	-
713-0 RTC	100	2.6096%	375,861	375,861
714-0 WC School Dist Debt	-	0.0000%	-	-
715-0 Library Investment	-	0.0000%	-	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-
721-0 Public Guard Trust	-	0.0000%	-	-
722-0 Social Service Trust	-	0.0000%	-	-
730-0 Fish and Game	-	0.0000%	-	-
732-0 Range Improvement District	-	0.0000%	-	-
738-0 Court Trust Fund	-	0.0000%	-	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-
750-0 OPEB Trust Funds	-	0.0000%	-	-
752-0 Agency Tax Settlement	-	0.0000%	-	-
753-0 Deferred Com Division	-	0.0000%	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-
756-0 Tank Farm	-	0.0000%	-	-
760-0 Project Restart	-	0.0000%	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-
990055 May Building Trust	-	0.0000%	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-
992010 Senior Services Fund	-	0.0000%	-	-
994000 TRPA Permits	-	0.0000%	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-
998000 Financial Assurances	-	0.0000%	-	-
Other	40	1.0439%	150,349	150,349
Total Allocations to Operating Depts:	3,236	84.4466%	12,162,843	12,162,843
Total Costs Allocated	3,832	100.0000%	\$ 14,403,000	\$ 14,403,000

Note: Nevada Works staff do not access the Retiree Health Fund benefits. Therefore the allocation for their 10 current staff is placed within the "Other" line item.

