

WASHOE COUNTY, NEVADA
CENTRAL SERVICES
COST ALLOCATION PLAN
and
FIXED INDIRECT COST RATE



Fiscal Year 2015

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

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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 06/30/2014 to establish cost allocation or billings for 7/01/14 to 6/30/15 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:


Cynthia Washburn, Comptroller
Director of Finance

Date of Execution:



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 2013, per the current accounting system Number of accounts and account activity during FY 2013, per Comptroller Report Number of debts referred by Department, June 30, 2013, per Collections annual report Total dollars collected or otherwise cleared in FY 2013 by Department, per Collections annual report
103-5 BUDGET DIVISION Budget Division	Department/Program FY 2013 budgets, \$1000s, exclusive of capital items, per the published Washoe County Budget
103-6 PURCHASING Purchasing Services	Costs allocated on average of two percentages: dollar volume of purchases by Department in FY 2013 as a percentage of total County purchases, and number of purchase orders line items in FY 2013 for Departments as a percentage of total County purchase orders.
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 2013 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 2013 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 2013, per User ID listing Number of User IDs by Department in FY 2013, per User ID listing Number of User IDs by Department in FY 2013, per User ID listing
108500 IT ENTERPRISE INFRASTRUCTURE IT Enterprise Infrastructure Micrographics/Imaging Records Management Records Management	Number of User IDs by Department in FY 2013, per User ID listing Number of images made by Department for FY2013 Department Inventory of Records stored, cubic feet at June 30, 2013 Department records disposed, FY 2013, 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 2013, per IT annual report

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Costs to be Allocated	Allocation Base Used and Source of Data
109-0 HUMAN RESOURCES	
109-1 Human Resources	Number of Full-Time Equivalents (FTEs) per County Budget Report for 2013
109-2 Labor Relation	Number of Full-Time Equivalents (FTEs) per County Budget Report for 2013
113-0 TREASURER	
Banking Services	Number of accounts payable transactions processed during FY 2013, per the current accounting system
A/R Services for Water Resources	Direct Costs for Water Resources
105-0 COMMUNITY SERVICES	
Community Service Administration	Actual salary cost per year end expenditure status reports, Community Services Divisions and Units
160-1 PUBLIC WORKS ADMINISTRATION	
Public Works Admin	Actual salary cost per year end expenditure status reports, Public Works Units
Property Management	FY 2013 leases by Department
Lease Costs - 199000	FY2013 Direct lease costs by Department
161-1 REPROGRAPHICS AND MAILROOM	
Reprographics	Distributed based upon actual job costs for FY2013
Inter Office Mail	Based upon number of mail runs per week to each Department. Mailroom cost were 100% direct charged in 2013
199100 ENERGY	
Energy Costs	FY 2013 Energy billings by Department, Facility Management Utility History Report Usable square footage for occupant Departments, FY 2013, where applicable
162-1 FACILITY MANAGEMENT	
Building Maintenance	FY 2013 work order direct costs by Department or site, per Facility Dude report
Custodial Services	FY 2013 custodial costs by Department square footage
County Administrative Complex	Usable square footage for occupant Departments, FY 2013
Mills Lane Court Complex	Usable square footage for occupant Departments, FY 2013
162000 FACILITIES INFRASTRUCTURE	
Building Repairs	Allocated to benefitting building/Department based upon Facility Management Report Usable square footage for occupant Departments, FY 2013, where applicable
188-0 - 182020 FUND TRANSFERS & OPEB	
Other Post Employment Benefits (OPEB)	Actual number of current employees and retirees per Cost Center - Health Benefits Reports

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LISTING OF SERVICES PROVIDED BY CENTRAL SERVICE AGENCIES

County Manager

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

Finance

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

District Attorney

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

Technology Services

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

Human Resources

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

Treasurer

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

Community Services

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

OPEB

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

Note: All Central Service Agencies costs include General Fund expenditures and associated reimbursements only. Salary amounts utilized as the basis for calculating the Countywide Indirect Cost Rate include total salaries paid of all operating Agencies of the County. Depreciation expense is only reflected for Central Service Agencies.

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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	103-6 PURCHSNG ADMIN	106-1 DIST ATTN
100-0 County Commission	\$ 53,719	\$ 1,314	\$ 69	\$ -	\$ -	\$ 1,178	\$ 762	\$ 29	\$ -
101-3 Grants Division - Co Mgr.	-	-	-	-	-	11	23	3,928	-
101-5 Emer Mgmt Administration	24,782	606	32	-	-	2,164	1,672	34	-
102-0 Assessor	13,661	14,754	773	-	-	9,187	9,025	2,026	-
103-9 Merit Award Program	-	-	-	-	-	-	-	-	-
104-0 Clerk	2,836	3,063	160	-	-	2,968	1,660	445	-
105-3 Comm Svcs Operation	-	-	-	-	-	7	8,451	-	-
105-4 Comm Svcs Planning	-	-	-	-	-	3	4	-	-
105-5 Comm Svcs Engineering	187	202	11	-	-	133	238	-	-
106-2 CARES/SART	-	-	-	-	-	1,815	737	884	-
106-3 Family Support Enf	7,789	8,412	441	-	-	5,486	5,170	1,245	482,276
106-5 DA Grants	-	-	-	-	-	357	158	308	-
106710 DA CPS Integration	-	-	-	-	-	-	1,699	-	-
106-9 Drug Forfeitures	201	217	11	-	-	447	470	476	12,421
108700 GIS	2,611	2,819	148	-	-	1,351	1,354	-	-
108-7 GIS Base Mapping	302	326	17	-	-	159	572	559	-
111-0 Recorder	4,240	4,578	240	-	-	3,694	6,210	1,430	-
112-0 Elections	1,362	1,471	77	-	-	6,273	1,860	3,236	-
116-0 Community Development	4,351	4,699	246	-	-	5,171	2,390	122	-
120-1 District Courts Admin	3,336	3,603	189	-	-	85,218	3,399	11,408	-
120-2 Courts Gen Jurisdiction	13,131	14,181	743	-	-	16,139	12,177	-	-
120-3 Family Court	10,791	11,654	611	-	-	9,808	7,367	-	-
120-4 Pre-Trial	2,975	3,213	168	-	-	1,806	1,752	-	-
120-5 Specialty Courts Division	1,742	1,881	99	-	-	1,695	3,007	-	-
123-0 Law Library	741	800	42	-	-	1,669	850	1,223	-
124-0 Public Defender	17,717	19,133	1,002	-	-	109,200	9,475	871	-
125-1 Incline Justice Court	1,221	1,319	69	-	-	1,497	647	309	-
125-3 Reno Justice Court	11,949	12,904	676	-	-	9,517	6,517	1,472	-
125-4 Sparks Justice Court	5,266	5,688	298	-	-	4,316	3,020	1,208	-
125-7 Wadsworth Justice Court	603	651	34	-	-	40,427	316	-	-
126-0 Incline Constable	245	265	14	-	-	1,064	148	291	-
127-0 Juvenile Services	28,008	30,248	1,585	-	-	129,637	18,545	10,764	-
128-0 Alternative Public Defender	4,539	4,902	257	-	-	3,290	2,522	558	-
129-0 Conflict Counsel	-	-	-	-	-	7,328	2,502	1,801	-
130-0 Library	18,666	20,158	1,056	-	-	16,737	10,473	949	-
140-1 Parks Administration	1,667	1,801	94	12,749	-	8,668	-	-	-
140-2 Parks Planning & Develop	536	578	30	-	-	361	-	-	-
140-3 Parks Recreation	-	-	-	-	-	-	-	-	-
140-4 Parks Operations	6,698	7,233	379	-	-	12,379	-	10,415	-
140-9 Parks Infrastructure Preserv	-	-	-	-	-	-	-	-	-
150-0 Sheriff	187,106	202,068	10,585	24,931	-	187,313	131,249	72,884	-
153-0 Medical Examiner	4,315	4,660	244	-	-	5,273	2,824	3,944	-
154-0 Alternative Sentencing	1,458	1,574	82	-	-	1,618	1,032	803	-
157-1 Public Guardian	3,632	3,922	205	-	-	2,598	1,998	139	-
159-1 Public Administrator	2,350	2,538	133	-	-	1,771	1,277	176	-
160-2 Public Works Projects	-	-	-	-	-	29	-	-	-
163-1 County Engineer	3,718	4,016	210	-	-	3,000	2,411	1,455	-
179100 Social Services Admin	789	853	45	-	-	6,330	549	29	-
179120 County Child Welfare	1,053	1,137	60	-	-	545	777	-	-
179200 General Assistance	-	-	-	-	-	-	2,359	4,238	-
179250 Adult Comm Assist Centre	-	-	-	-	-	-	1,545	-	-
179300 Medical Assit Indigent	5,783	6,245	327	-	-	2,993	19,379	933	-
179-2 Homeless Shelter	5	5	-	-	-	195	553	975	-
180-0 Intergovernmental	-	-	-	-	-	91	4,389	1,546	-
181-0 Community Support	-	-	-	-	-	3,568	553	1,380	-
182-0 Accrued Benefits	-	-	-	-	-	(29,355)	-	-	-
183-0 Administrative Enforcement	-	-	-	-	-	146	34	-	-
184-0 Regional Water Planning	-	-	-	-	-	-	-	-	-
187-0 Fire Suppression	14	15	1	-	-	1,890	1,088	364	-
189-0 Contingency	-	-	-	-	-	-	-	-	-
199-0 Undesig Rev- Ex Energy	-	-	-	-	-	10,672	-	-	-
202-0 Public Health Administration	36,285	39,186	2,053	-	-	70,335	28,172	24,398	-
203-0 Stabilization Fund	-	-	-	-	-	-	-	-	-

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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/ ACCTNG	103-5 BUDGET DIVISION	103-6 PURCHSNG ADMIN	106-1 DIST ATTN
204-0 Library Expansion	\$ 2,971	\$ 3,209	\$ 168	\$ -	\$ -	\$ 9,983	\$ 3,214	\$ 728	\$ -
205-0 Animal Services	6,453	6,969	365	6,510	-	26,475	6,983	5,343	-
208-0 Enhanced 911	102	111	6	-	-	3,083	2,690	2,774	-
209-0 Regional Safety Training Center	744	803	42	-	-	4,228	986	1,036	-
210-0 Regional Communication Center	1,272	1,374	72	-	-	10,863	1,573	3,016	-
211-0 Truckee River Flood Management	3,216	3,473	182	-	-	8,055	18,829	272	-
216-0 Roads	11,313	12,217	640	-	-	15,930	12,782	25,660	-
221-0 Direct Assist/Med Indigent	-	-	-	-	-	2,756	10,548	578	-
225-0 Senior Center	5,780	6,242	327	8,656	-	43,457	6,393	7,551	-
228-0 Child Protective Services	47,756	51,574	2,702	-	-	158,993	71,917	38,460	-
266-0 Truckee Remediation District	1,694	1,830	96	-	-	8,953	11,262	2,882	-
270-1 Other Restricted Admin	-	-	-	-	-	169,810	61	-	-
270-2 Other Restricted Funds-Baseball	-	-	-	-	-	2,279	-	-	-
270-3 Other Restricted Funds-Coop Ext	-	-	-	-	-	2,323	1,661	-	-
270-6 Other Restricted Funds-May	722	780	41	-	-	9,221	803	1,409	-
270-7 Other Rest Funds - Admin Assess	-	-	-	-	-	7,688	1,965	1,755	-
280-0 TMFPD General Fund	-	35,305	1,850	1,085	-	46,923	-	16,124	-
281-0 SFPD General Fund	-	-	-	-	-	6,022	-	6,204	-
283-0 SFPD Emergency Fund	-	-	-	-	-	3	-	-	-
285-0 SFPD 474 Retiree Insurance	-	-	-	-	-	-	-	-	-
286-0 TMFPD Emergency Fund	438	473	25	-	-	340	-	-	-
287-0 TMFPD Stabilization	-	-	-	-	-	-	-	-	-
288-0 TMFPD Prefund Retiree Health	-	-	-	-	-	-	-	-	-
295-0 Prefunded Ret Health Ben	-	-	-	-	-	-	-	-	-
301-0 Debt Service	-	-	-	-	-	10,384	-	32	-
340-0 SAD Debt Service	-	-	-	-	-	67,603	-	-	-
386-0 TMFPD Debt Service	-	-	-	-	-	-	-	-	-
402-0 Public Works Construction Fund	-	-	-	-	-	41,681	-	15,505	-
404-0 Parks Construction Fund	-	-	-	-	-	114,378	-	7,553	-
450-0 Stormwater Impact Fee Fund	-	-	-	-	-	-	-	-	-
480-0 TMFPD Const	-	-	-	-	-	1,935	-	6,430	-
489-0 Capital Facilities Fund	-	-	-	-	-	11,899	-	5,135	-
494-0 Infrastructure Fund	-	-	-	-	-	5,034	-	-	-
520 Golf Course	1,108	1,196	63	-	-	16,844	1,186	1,983	-
560 Building and Safety Fund	3,058	3,302	173	4,328	-	7,655	2,294	180	-
566-0 Water Resources	15,541	16,784	879	-	-	125,563	29,666	13,912	-
568-0 So.Truckee Meadows GID	-	-	-	-	-	570	4,873	2,299	-
618-0 Health Benefits	891	963	50	-	-	18,837	466	27,292	-
619-0 Risk Management	758	818	43	-	30,523	7,458	3,300	7,665	-
669-0 Equipment Services	4,601	4,969	260	-	-	39,689	8,254	19,061	-
680-0 TMFPD Health Benefits	-	-	-	-	-	317	-	5,877	-
682-0 TMFPD Worker's Comp	-	-	-	-	-	15	-	-	-
685-0 SFPD Health Benefits	-	-	-	-	-	-	-	-	-
711-0 TR Flood Investment	-	-	-	-	-	-	-	-	-
712-0 Nevada Works	-	-	-	-	-	838	-	-	-
713-0 RTC	-	-	-	-	-	423	-	-	-
714-0 WC School Dist Debt	-	-	-	-	-	80	-	-	-
715-0 Library Investment	-	-	-	-	-	2,572	-	2,111	-
716-0 TWRQSA Joint Venture	-	-	-	-	-	40	-	346	-
721-0 Public Guard Trust	-	-	-	-	-	-	-	-	-
722-0 Social Service Trust	-	-	-	-	-	248	-	-	-
730-0 Fish & Game	-	-	-	-	-	44	-	-	-
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	-	-	-	-	-	51	-	-	-
750-0 OPEB Trust Funds	-	-	-	-	-	26,317	-	238	-
752-0 Agency Tax Settlement	-	-	-	-	-	1,428	-	-	-
753-0 Deferred Com Division	-	-	-	-	-	58	-	154	-
754-0 Tahoe Regional Planning	-	-	-	-	-	127	-	-	-
756-0 Tank Farm	-	-	-	-	-	-	-	-	-
766-0 Western Reg Wtr Comm	-	-	-	-	-	481	-	855	-
990055 May Building Trust	-	-	-	-	-	-	-	-	-

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990221 Verdi Tv Admin	\$ -	\$ -	\$ -	\$ -	\$ -	416	\$ -	\$ -	\$ -
992010 Senior Services Fund	-	-	-	-	-	-	-	-	-
994000 TRPA Permits	-	-	-	-	-	69	-	-	-
994002 AT&T Cell Tower	-	-	-	-	-	-	-	-	-
994003 Ubiquitel Cell Tower	-	-	-	-	-	-	-	-	-
998000 Financial Assurances	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	156,408	-	50	-
Total Allocated	\$ 600,798	\$ 601,284	\$ 31,500	\$ 58,259	\$ 30,523	\$ 1,967,037	\$ 527,067	\$ 399,725	\$ 494,697

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	106710 DIST ATTN CIVIL	108100 INFO TECH ADMIN	108301 TELE COMM	108300 108400 108900 IT SUP & SVCS	108500 IT ENT INFRASTR	108800 INFO TECH INFRASTR	109-0 HUMAN RESOURCE	113-1 COUNTY TREASURER	105-0 COMMUNITY SVCS
100-0 County Commission	\$ 69,404	\$	\$ 456	\$ 8,913	2,657	\$	\$ 4,947	\$ 110	
101-3 Grants Division - Co Mgr.								7	
101-5 Emer Mgmt Administration	5,928			92,711	103,570		1,980	1,235	
102-0 Assessor	34,956	28,000	2,312	135,499	46,402	60,589	58,371	894	
103-9 Merit Award Program									
104-0 Clerk	5,268	799	716	30,307	21,481		13,979	488	
105-3 Comm Svcs Operation								5	
105-4 Comm Svcs Planning								3	
105-5 Comm Svcs Engineering								24	1,622
106-2 CARES/SART								1,196	
106-3 Family Support Enf	117,849							958	
106-5 DA Grants								235	
106710 DA CPS Integration	1,532,875								
106-9 Drug Forfeitures	17,174							226	
108700 GIS		581,444							
108-7 GIS Base Mapping		67,255						3	
111-0 Recorder	5,067	104,599	1,140	69,534	335,501		21,766	488	
112-0 Elections	9,119	70,704	1,856	67,750	26,912		5,937	2,793	
116-0 Community Development	165,759		912	78,446	24,452	22,371	17,907	797	37,791
120-1 District Courts Admin	7,092		11,951		19,878			920	
120-2 Courts Gen Jurisdiction								6,158	
120-3 Family Court								2,784	
120-4 Pre-Trial								175	
120-5 Specialty Courts Division								524	
123-0 Law Library	2,938		423	5,352	1,596			848	
124-0 Public Defender			2,801	146,196	202,797	2,796	53,424	1,530	
125-1 Incline Justice Court	266			30,307	9,036	11,186	2,374	319	
125-3 Reno Justice Court	2,607		2,670	174,726	139,145	7,457	24,090	1,821	
125-4 Sparks Justice Court	1,149		1,921	99,840	40,357	32,625	11,085	797	
125-7 Wadsworth Justice Court	132			8,913	2,657		1,236	147	
126-0 Incline Constable							1,384	492	
127-0 Juvenile Services	16,464	35,000	4,429	246,036	93,640		121,885	7,731	
128-0 Alternative Public Defender			879	53,485	41,184	14,914	13,851	495	
129-0 Conflict Counsel								4,705	
130-0 Library	10,411		3,191	319,138	95,393		98,863	2,849	
140-1 Parks Administration	54,631			155,109	46,893		53,225	387	14,478
140-2 Parks Planning & Develop								55	4,649
140-3 Parks Recreation									
140-4 Parks Operations						932		5,875	58,173
140-9 Parks Infrastructure Preserv									
150-0 Sheriff	72,625	163,123	22,208	2,272,959	601,187	7,457	727,075	31,324	
153-0 Medical Examiner	13,905			64,182	21,974		13,851	1,753	
154-0 Alternative Sentencing	3,572		619	39,227	11,696	6,525	6,035	444	
157-1 Public Guardian	171,635		749	44,572	18,756		15,316	348	
159-1 Public Administrator	26		521	19,610	10,297		9,497	240	
160-2 Public Works Projects								19	
163-1 County Engineer	6,080	720	684			10,253	8,904	334	32,293
179100 Social Services Admin	27,832		684	431,459	150,892		41,878	2,776	
179120 County Child Welfare									
179200 General Assistance	12,259		261						
179250 Adult Comm Assist Centre									
179300 Medical Assit Indigent		34,400	716						
179-2 Homeless Shelter								127	
180-0 Intergovernmental								60	
181-0 Community Support								161	
182-0 Accrued Benefits								3	
183-0 Administrative Enforcement								96	
184-0 Regional Water Planning									
187-0 Fire Suppression								615	
189-0 Contingency									
199-0 Undesig Rev- Ex Energy								7,035	
202-0 Public Health Administration	67,377	21,110	8,369	404,713	137,422	932	153,235	12,197	
203-0 Stabilization Fund									

County of Washoe, Nevada
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 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
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SCHEDULE OF ALLOCATED COSTS

	106710 DIST ATTNV CIVIL	108100 INFO TECH ADMIN	108301 TELE COMM	108300 108400 108900 IT SUP & SVCS	108500 IT ENT INFRASTR	108800 INFO TECH INFRASTR	109-0 HUMAN RESOURCE	113-1 COUNTY TREASURER	105-0 COMMUNITY SVCS
204-0 Library Expansion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	18,707	\$ 3,939	
205-0 Animal Services	12,159	-	-	-	22,325	-	32,648	3,146	
208-0 Enhanced 911	4,864	-	-	74,878	-	-	-	495	
209-0 Regional Safety Training Center	-	-	2,410	19,610	5,847	-	4,699	905	
210-0 Regional Communication Center	-	-	-	-	-	-	4,947	2,219	
211-0 Truckee River Flood Management	15,876	-	-	33,875	10,100	-	12,862	644	
216-0 Roads	-	7,425	684	-	-	932	55,401	2,822	
221-0 Direct Assist/Med Indigent	-	-	-	-	-	-	-	315	
225-0 Senior Center	23,708	6,957	1,465	74,878	46,312	-	26,524	2,947	
228-0 Child Protective Services	3,040	-	9,867	-	-	1,864	211,834	67,724	
266-0 Truckee Remediation District	2,533	-	-	-	-	-	7,420	1,004	
270-1 Other Restricted Admin	-	-	-	-	-	-	-	14,713	
270-2 Other Restricted Funds-Baseball	-	-	-	-	-	-	-	-	
270-3 Other Restricted Funds-Coop Ext	-	-	-	-	-	-	-	29	
270-6 Other Restricted Funds-May	-	-	-	-	-	-	4,749	1,074	
270-7 Other Rest Funds - Admin Assess	-	-	-	-	-	-	-	1,062	
280-0 TMFPD General Fund	107,398	-	749	235,615	69,792	-	1,053	10,198	
281-0 SFPD General Fund	2,836	-	-	-	-	-	-	151	
283-0 SFPD Emergency Fund	-	-	-	-	-	-	-	3	
285-0 SFPD 474 Retiree Insurance	-	-	-	-	-	-	-	-	
286-0 TMFPD Emergency Fund	-	-	-	-	-	-	-	74	
287-0 TMFPD Stabilization	-	-	-	-	-	-	-	-	
288-0 TMFPD Prefund Retiree Health	-	-	-	-	-	-	-	-	
295-0 Prefunded Ret Health Ben	-	-	-	-	-	-	-	-	
301-0 Debt Service	-	-	-	-	-	-	-	84	
340-0 SAD Debt Service	3,343	-	-	-	-	-	-	264	
386-0 TMFPD Debt Service	-	-	-	-	-	-	-	-	
402-0 Public Works Construction Fund	-	-	-	-	-	-	-	3,185	
404-0 Parks Construction Fund	-	-	-	-	-	-	-	1,398	
450-0 Stormwater Impact Fee Fund	-	-	-	-	-	-	-	-	
480-0 TMFPD Const	-	-	-	-	-	-	-	1,275	
489-0 Capital Facilities Fund	-	-	-	-	-	-	-	644	
494-0 Infrastructure Fund	-	-	-	-	-	-	-	-	
520 Golf Course	-	-	-	-	-	-	7,144	1,585	
560 Building and Safety Fund	8,228	-	1,042	49,924	32,689	-	11,970	622	
566-0 Water Resources	182,820	-	3,680	192,552	59,413	56,861	77,861	86,059	
568-0 So Truckee Meadows GID	5,268	-	-	-	-	-	-	125	
618-0 Health Benefits	-	-	-	-	-	-	3,453	5,164	
619-0 Risk Management	203	-	228	12,481	5,388	-	-	1,278	
669-0 Equipment Services	-	-	651	-	-	-	18,796	20,586	
680-0 TMFPD Health Benefits	-	-	-	-	-	-	-	39,959	
682-0 TMFPD Worker's Comp	-	-	-	-	-	-	-	209	
685-0 SFPD Health Benefits	-	-	-	-	-	-	-	10	
711-0 TR Flood Investment	-	-	-	-	-	-	-	-	
712-0 Nevada Works	-	-	-	-	-	-	-	-	
713-0 RTC	-	-	-	-	-	-	-	278	
714-0 WC School Dist Debt	-	-	-	-	-	-	-	53	
715-0 Library Investment	-	-	-	-	-	-	-	1,696	
716-0 TWRQSA Joint Venture	-	-	-	-	-	-	-	26	
721-0 Public Guard Trust	-	-	-	-	-	-	-	-	
722-0 Social Service Trust	-	-	-	-	-	-	-	163	
730-0 Fish & Game	-	-	-	-	-	-	-	29	
732-0 Range Improvement District	-	-	-	-	-	-	-	12	
738-0 Courts Trust Fund	-	-	-	-	-	-	-	-	
739-0 Sheriff Trust & Agency Fund	-	-	-	-	-	-	-	-	
740-0 Railroad Grd Sep Pro	-	-	-	-	-	-	-	-	
742-0 Southwest Point/Arrowhead	-	-	-	-	-	-	-	34	
750-0 OPEB Trust Funds	-	-	-	-	-	-	-	257	
752-0 Agency Tax Settlement	-	-	-	-	-	-	-	941	
753-0 Deferred Com Division	-	-	-	-	-	-	-	38	
754-0 Tahoe Regional Planning	-	-	-	-	-	-	-	84	
756-0 Tank Farm	-	-	-	-	-	-	-	-	
766-0 Western Reg Wtr Comm	-	-	-	-	-	-	-	317	
990055 May Building Trust	-	-	-	-	-	-	-	-	

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

SCHEDULE OF ALLOCATED COSTS

	106710 DIST ATTNY CIVIL	108100 INFO TECH ADMIN	108301 TELE COMM	108300 108400 108900 IT SUP & SVCS	108500 IT ENTERPRISE INFRA	108800 INFO TECH INFRASTR	109-0 HUMAN RESOURCE	113-1 COUNTY TREASURER	105-0 COMMUNITY SVCS
990221 Verdi Tv Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	274	\$ -
992010 Senior Services Trust	-	-	-	-	-	-	-	-	-
994000 TRPA Permits	-	-	-	-	-	-	-	46	-
994002 AT&T Cell Tower	-	-	-	-	-	-	-	-	-
994003 Ubiquitel Cell Tower	-	-	-	-	-	-	-	-	-
998000 Financial Assurances	-	-	-	-	-	-	-	-	-
Other	171,111	-	-	-	-	934	-	-	-
Total Allocated	\$ 2,977,787	\$ 1,121,534	\$ 91,244	\$ 5,692,797	\$ 2,457,634	\$ 238,628	\$ 1,982,163	\$ 331,093	\$ 463,473

County of Washoe, Nevada
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 Fixed for the Fiscal Year ending June 30, 2015

SCHEDULE OF ALLOCATED COSTS

	160-1 PUBLIC WKS ADMIN	161-1 REPRO AND MAILROOM	199100 ENERGY COSTS	162-1 Adj FACILITY MANAGMT	162000 FACILITY PRESERVTN	188-0 182020 FUND TSFR
100-0 County Commission	\$	\$ 1,005	\$	\$	\$	\$ 24,012
101-3 Grants Division - Co Mgr.						
101-5 Emer Mgmt Administration				28,829	21,094	19,210
102-0 Assessor		47,991	37,219	129,846	1,151	624,521
103-9 Merit Award Program						
104-0 Clerk		6,828	8,376	28,291	62,297	163,334
105-3 Comm Svcs Operation						129,700
105-4 Comm Svcs Planning						91,280
105-5 Comm Svcs Engineering						129,700
106-2 CARES/SART				9,916		
106-3 Family Support Enf		15,694				153,729
106-5 DA Grants						
106710 DA CPS Integration						
106-9 Drug Forfeitures						4,802
108700 GIS						76,856
108-7 GIS Base Mapping						
111-0 Recorder		6,158	16,936	57,198	402	153,729
112-0 Elections	150,928	63,771	25,355	67,288	434	52,844
116-0 Community Development		6,629	15,620	52,749	370	33,634
120-1 District Courts Admin		14,675	259,258	453,382	10,859	970,398
120-2 Courts Gen Jurisdiction						
120-3 Family Court						
120-4 Pre-Trial						
120-5 Specialty Courts Division						
123-0 Law Library				29,019	598	9,605
124-0 Public Defender		8,431	25,218	43,009	1,021	336,272
125-1 Incline Justice Court	125,463	316	2,088			19,210
125-3 Reno Justice Court		7,934	20,447	178,914	371	331,470
125-4 Sparks Justice Court	245,639	2,361	9,010	58,023		148,927
125-7 Wadsworth Justice Court			1,031	1,711		9,605
126-0 Incline Constable				4,164		9,605
127-0 Juvenile Services		6,651	184,114	180,679		816,669
128-0 Alternative Public Defender		1,216	7,270	12,397	294	67,251
129-0 Conflict Counsel						
130-0 Library	129,535	5,327	216,726	589,524		807,064
140-1 Parks Administration		14,935	670,763	16,958		379,511
140-2 Parks Planning & Develop						
140-3 Parks Recreation						
140-4 Parks Operations				369,735		
140-9 Parks Infrastructure Preserv						
150-0 Sheriff	33,790	89,536	931,600	1,061,057	23,224	4,592,608
153-0 Medical Examiner		3,948	26,311	88,960	4,538	96,083
154-0 Alternative Sentencing		1,680				19,210
157-1 Public Guardian	23,232	74	7,335	10,755		76,856
159-1 Public Administrator		847	9,916	29,795		57,646
160-2 Public Works Projects						
163-1 County Engineer	180,763					
179100 Social Services Admin		41,493	2,321	3,951	3,444	336,272
179120 County Child Welfare						
179200 General Assistance						
179250 Adult Comm Assist Centre						
179300 Medical Assit Indigent			13,348	36,758	413	124,897
179-2 Homeless Shelter						
180-0 Intergovernmental						
181-0 Community Support						
182-0 Accrued Benefits						
183-0 Administrative Enforcement						
184-0 Regional Water Planning						
187-0 Fire Suppression						
189-0 Contingency						
199-0 Undesig Rev- Ex Energy						
202-0 Public Health Administration		70,932	74,743	329,183	80,885	1,065,690
203-0 Stabilization Fund						

County of Washoe, Nevada
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SCHEDULE OF ALLOCATED COSTS

	160-1 PUBLIC WKS ADMIN	161-1 REPRO AND MAILROOM	199100 ENERGY COSTS	162-1 Adj FACILITY MANAGMT	162000 FACILITY PRESERVTN	188-0 182020 FUND TSFR
204-0 Library Expansion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,449
205-0 Animal Services	-	27,342	-	44,488	-	163,334
208-0 Enhanced 911	-	-	-	-	-	-
209-0 Regional Safety Training Center	-	277	-	43,350	-	-
210-0 Regional Communication Center	-	-	-	-	-	-
211-0 Truckee River Flood Management	-	-	-	861	-	48,041
216-0 Roads	550,009	1,606	-	159,972	-	509,228
221-0 Direct Assist/Med Indigent	-	-	-	-	-	-
225-0 Senior Center	-	35,681	4,131	209,789	21,921	168,136
228-0 Child Protective Services	-	-	132,225	290,726	-	931,979
266-0 Truckee Remediation District	-	-	-	-	-	24,012
270-1 Other Restricted Admin	-	-	-	-	-	-
270-2 Other Restricted Funds-Baseball	-	-	-	-	-	-
270-3 Other Restricted Funds-Coop Ext	-	-	-	-	-	14,407
270-6 Other Restricted Funds- May	-	-	-	33,408	6,313	4,802
270-7 Other Rest Funds-Admin Assess	-	-	-	-	-	-
280-0 TMFPD General Fund	-	8,282	5,523	123,311	171	-
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 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	-	-	-	41,534	-	19,210
560 Building and Safety Fund	-	4,478	10,113	34,152	240	153,729
566-0 Water Resources	-	8,027	-	29,857	-	398,738
568-0 So. Truckee Meadows GID	-	-	-	-	-	-
618-0 Health Benefits	-	-	-	-	-	9,605
619-0 Risk Management	-	207	-	-	-	33,634
669-0 Equipment Services	223,681	396	-	56,972	-	139,322
680-0 TMFPD Health Benefits	-	-	-	-	-	-
682-0 TMFPD Worker's Comp	-	-	-	-	-	-
685-0 SFPD Health Benefits	-	-	-	-	-	-
711-0 TR Flood Investment	-	-	-	-	-	-
712-0 Nevada Works	-	-	-	-	-	-
713-0 RTC	-	-	-	-	-	105,688
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	-	-	-	-	-	-
766-0 Western Reg Wtr Comm	-	-	-	-	-	-
990055 May Building Trust	-	-	-	-	-	-

County of Washoe, Nevada
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 Fixed for the Fiscal Year ending June 30, 2015

SCHEDULE OF ALLOCATED COSTS

	160-1 PUBLIC WKS ADMIN	161-1 REPRO AND MAILROOM	199100 ENERGY COSTS	162-1 Adj FACILITY MANAGMT	162000 FACILITY PRESERVTN	188-0 182020 FUND TSFR
990221 Verdi Tv Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
992010 Senior Services Fund	-	-	-	-	-	-
994000 TRPA Permits	-	-	-	-	-	-
994002 AT&T Cell Tower	-	-	-	-	-	-
994003 Ubiquitel Cell Tower	-	-	-	-	-	-
998000 Financial Assurances	-	-	-	-	-	-
Other	-	-	3,828	220,843	3,862	52,983
Total Allocated	\$ 1,663,041	\$ 504,728	\$ 2,720,926	\$ 5,161,364	\$ 243,902	\$ 14,791,497

County of Washoe, Nevada
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 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

SCHEDULE OF ALLOCATED COSTS

	SUBTOTAL PAGE 6	SUBTOTAL PAGE 9	SUBTOTAL PAGE 12	TOTAL FY13 ACTUAL ALLOCATED	PRIOR FY13 ALLOC AMT	ROLL-FORWARD ADJUST	FINAL ALLOCATED AMOUNT
100-0 County Commission	\$ 57,071	\$ 86,487	\$ 25,017	\$ 168,575	\$ (94,694)	\$ 73,881	\$ 242,456
101-3 Grants Division - Co Mgr.	3,962	7	-	3,969	(357)	3,612	7,581
101-5 Emer Mgmt Administration	29,290	205,424	69,133	303,848	(252,466)	51,382	355,230
102-0 Assessor	49,426	367,023	840,728	1,257,177	(1,193,949)	63,229	1,320,406
103-9 Merit Award Program	-	-	-	-	-	-	-
104-0 Clerk	11,132	73,038	269,126	353,296	(328,121)	25,175	378,471
105-3 Comm Svcs Operation	8,458	5	129,700	138,163	-	138,163	276,326
105-4 Comm Svcs Planning	7	3	91,280	91,290	-	91,290	182,580
105-5 Comm Svcs Engineering	771	1,646	129,700	132,117	-	132,117	264,234
106-2 CARES/SART	3,436	1,196	9,916	14,548	(19,391)	(4,843)	9,705
106-3 Family Support Enf	510,819	118,807	169,423	799,049	(721,153)	77,896	876,945
106-5 DA Grants	823	235	-	1,058	(2,204)	(1,146)	(88)
106710 DA CPS Integration	1,699	1,532,875	-	1,534,574	(1,460,385)	74,189	1,608,762
106-9 Drug Forfeitures	14,243	17,400	4,802	36,445	(46,305)	(9,860)	26,585
108700 GIS	8,283	581,444	76,856	666,583	(280,026)	386,557	1,053,140
108-7 GIS Base Mapping	1,935	67,258	-	69,193	(28,817)	40,376	109,569
111-0 Recorder	20,392	538,094	234,423	792,909	(711,323)	81,586	874,495
112-0 Elections	14,279	185,070	360,620	559,969	(431,429)	128,540	688,509
116-0 Community Development	16,979	348,435	109,002	474,416	(436,165)	38,251	512,667
120-1 District Courts Admin	107,153	39,841	1,708,572	1,855,566	(1,706,527)	149,039	2,004,604
120-2 Courts Gen Jurisdiction	56,371	6,158	-	62,529	(58,456)	4,073	66,602
120-3 Family Court	40,231	2,784	-	43,015	(48,734)	(5,719)	37,296
120-4 Pre-Trial	9,914	175	-	10,089	(12,911)	(2,822)	7,267
120-5 Specialty Courts Division	8,424	524	-	8,948	(13,502)	(4,554)	4,394
123-0 Law Library	5,325	11,157	39,222	55,704	(70,051)	(14,347)	41,357
124-0 Public Defender	157,398	409,544	413,951	980,893	(880,238)	100,655	1,081,547
125-1 Incline Justice Court	5,062	53,488	147,077	205,627	(77,279)	128,348	333,975
125-3 Reno Justice Court	43,035	352,516	539,136	934,687	(684,520)	250,167	1,184,854
125-4 Sparks Justice Court	19,796	187,774	463,960	671,530	(365,484)	306,046	977,575
125-7 Wadsworth Justice Court	42,031	13,085	12,347	67,463	(33,010)	34,453	101,916
126-0 Incline Constable	2,027	1,876	13,769	17,672	(18,426)	(754)	16,918
127-0 Juvenile Services	218,787	525,185	1,188,113	1,932,085	(1,914,808)	17,277	1,949,361
128-0 Alternative Public Defender	16,068	124,808	88,428	229,304	(195,602)	33,702	263,006
129-0 Conflict Counsel	11,631	4,705	-	16,336	(13,531)	2,805	19,141
130-0 Library	68,039	529,845	1,748,176	2,346,060	(2,667,061)	(321,001)	2,025,059
140-2 Parks Administration	24,979	324,723	1,082,167	1,431,869	(1,828,474)	(396,606)	1,035,263
140-2 Parks Planning & Develop	1,505	4,704	-	6,209	(2,700)	3,509	9,718
140-3 Parks Recreation	-	-	-	-	(34,720)	(34,720)	(34,720)
140-4 Parks Operations	37,104	64,980	369,735	471,819	-	471,819	943,638
140-9 Parks Infrastructure Preserv	-	-	-	-	-	-	-
150-0 Sheriff	816,136	3,897,957	6,731,815	11,445,909	(11,482,707)	(36,798)	11,409,111
153-0 Medical Examiner	21,260	115,665	219,840	356,765	(297,205)	59,560	416,324
154-0 Alternative Sentencing	6,567	68,118	20,890	95,575	(114,247)	(18,672)	76,903
157-1 Public Guardian	12,494	251,376	118,252	382,122	(348,551)	33,571	415,694
159-1 Public Administrator	8,245	40,191	98,204	146,640	(155,908)	(9,268)	137,372
160-2 Public Works Projects	29	19	-	48	(432,358)	(432,310)	(432,262)
163100 County Engineer	14,810	59,268	180,763	254,841	(297,495)	(42,654)	212,187
179100 Social Services Admin	8,595	655,521	387,491	1,051,607	(1,770,411)	(718,805)	332,802
179120 County Child Welfare	3,572	-	-	3,572	(4,451)	(879)	2,693
179200 General Assistance	6,597	12,520	-	19,117	(28,913)	(9,796)	9,321
179250 Adult Comm Assist Centre	1,545	-	-	1,545	(5,177)	(3,632)	(2,087)
179300 Medical Assit Indigent	35,660	35,116	175,416	246,192	(211,993)	34,199	280,390
179-2 Homeless Shelter	1,733	127	-	1,860	(2,898)	(1,038)	822
180-0 Intergovernmental	6,026	60	-	6,086	(1,969)	4,117	10,203
181-0 Community Support	5,501	161	-	5,662	(6,223)	(561)	5,101
182-0 Accrued Benefits	(29,355)	3	-	(29,352)	(7,287)	(36,639)	(65,991)
183-0 Administrative Enforcement	180	96	-	276	(27)	249	525
184-0 Regional Water Planning	-	-	-	-	-	-	-
187-0 Fire Suppression	3,372	615	-	3,987	(21,065)	(17,078)	(13,091)
189-0 Contingency	-	-	-	-	-	-	-
199-0 Undesig Rev- Ex Energy	10,672	7,035	-	17,707	(32,715)	(15,008)	2,699
202-0 Public Health Administration	200,429	805,355	1,641,433	2,647,217	(2,553,372)	93,845	2,741,061
203-0 Stabilization Fund	-	-	-	-	(1,943)	(1,943)	(1,943)

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SCHEDULE OF ALLOCATED COSTS

	SUBTOTAL PAGE 7	SUBTOTAL PAGE 10	SUBTOTAL PAGE 13	TOTAL FY13 ACTUAL ALLOCATED	PRIOR FY13 ALLOC AMT	ROLL-FORWARD ADJUST	FINAL ALLOCATED AMOUNT
204-0 Library Expansion	\$ 20,273	\$ 22,646	\$ 62,449	\$ 105,368	\$ (128,033)	\$ (22,665)	\$ 82,703
205-0 Animal Services	59,098	145,156	235,164	439,418	(781,403)	(341,985)	97,433
208-0 Enhanced 911	8,766	5,359	-	14,125	(12,785)	1,340	15,465
209-0 Regional Safety Training Center	7,839	33,471	43,627	84,937	(49,077)	35,860	120,797
210-0 Regional Communication Center	18,170	7,166	-	25,336	(25,742)	(406)	24,930
211-0 Truckee River Flood Management	34,027	73,357	48,902	156,286	(170,395)	(14,109)	142,177
216-0 Roads	78,542	165,521	1,220,815	1,464,878	(1,179,724)	285,154	1,750,032
221-0 Direct Assist/Med Indigent	13,882	315	-	14,197	(8,356)	5,841	20,038
225-0 Senior Center	78,406	182,791	439,658	700,855	(707,412)	(6,558)	694,297
228-0 Child Protective Services	371,402	294,329	1,354,930	2,020,661	(1,639,770)	380,891	2,401,552
266-0 Truckee Remediation District	26,717	25,670	24,012	76,399	(76,546)	(147)	76,252
270-1 Other Restricted Admin	169,871	-	-	169,871	-	169,871	339,742
270-2 Other Restricted Funds-Baseball	2,279	-	-	2,279	(1,943)	336	2,615
270-3 Other Restricted Funds-Coop Ext	3,984	29	14,407	18,420	(15,899)	2,521	20,941
270-6 Other Restricted Funds-May	12,976	5,823	44,523	63,322	(92,006)	(28,684)	34,638
270-7 Other Rest Funds-Admin Assess	11,408	1,062	-	12,470	(9,281)	3,189	15,659
280-0 TMFPD General Fund	101,287	424,805	137,287	663,379	(137,559)	525,820	1,189,199
281-0 SFPD General Fund	12,226	2,987	-	15,213	(386,078)	(370,865)	(355,652)
283-0 SFPD Emergency Fund	3	3	-	6	(2,838)	(2,832)	(2,826)
285-0 SFPD 474 Retiree Insurance	-	-	-	-	(163)	(163)	(163)
286-0 TMFPD Emergency Fund	1,276	74	-	1,350	(1,468)	(118)	1,232
287-0 TMFPD Stabilization	-	-	-	-	-	-	-
288-0 TMFPD PreFund Retiree Health	-	-	-	-	(117)	(117)	(117)
295-0 Prefunded Ret Health Ben	-	-	-	-	-	-	-
301-0 Debt Service	10,416	84	-	10,500	(11,772)	(1,272)	9,228
340-0 SAD Debt Service	67,603	3,607	-	71,210	(82,476)	(11,266)	59,945
386-0 TMFPD Debt Service	-	-	-	-	-	-	-
402-0 Public Works Construction Fund	57,186	3,185	-	60,371	(83,536)	(23,165)	37,206
404-0 Parks Construction Fund	121,931	1,398	-	123,329	(120,293)	3,036	126,365
450-0 Stormwater Impact Fee Fund	-	-	-	-	(1,961)	(1,961)	(1,961)
480-0 TMFPD Const	8,365	1,275	-	9,640	(1,955)	7,685	17,325
489-0 Capital Facilities Fund	17,034	644	-	17,678	(5,128)	12,550	30,228
494-0 Infrastructure Fund	5,034	-	-	5,034	(12,238)	(7,204)	(2,170)
520 Golf Course	22,380	8,729	60,744	91,853	(83,689)	8,164	100,017
560 Building and Safety Fund	20,990	131,033	202,712	354,735	(314,810)	39,925	394,660
566-0 Water Resources	202,345	794,225	436,622	1,433,192	(1,331,099)	102,093	1,535,285
568-0 So.Truckee Meadows GID	7,742	5,393	-	13,135	(57,726)	(44,591)	(31,456)
618-0 Health Benefits	48,499	8,617	9,605	66,721	(63,033)	3,688	70,409
619-0 Risk Management	50,565	19,578	33,841	103,984	(117,846)	(13,863)	90,121
669-0 Equipment Services	76,834	79,992	420,371	577,197	(435,328)	141,869	719,067
680-0 TMFPD Health Benefits	6,194	209	-	6,403	-	6,403	12,806
682-0 TMFPD Worker's Comp	15	10	-	25	(31)	(6)	19
685-0 SFPD Health Benefits	-	-	-	-	-	-	-
711-0 TR Flood Investment	-	-	-	-	-	-	-
712-0 Nevada Works	838	-	-	838	(1,129)	(291)	547
713-0 RTC	423	278	105,688	106,389	(347,280)	(240,891)	(134,502)
714-0 WC School Dist Debt	80	53	-	133	(72)	61	194
715-0 Library Investment	4,683	1,696	-	6,379	(7,295)	(916)	5,463
716-0 TWRQSA Joint Venture	386	26	-	412	(230)	182	594
721-0 Public Guard Trust	-	-	-	-	-	-	-
722-0 Social Service Trust	248	163	-	411	(1,422)	(1,011)	(600)
730-0 Fish & Game	44	29	-	73	(54)	19	92
732-0 Range Improvement District	18	12	-	30	(18)	12	42
738-0 Court Trust Fund	-	-	-	-	-	-	-
739-0 Sheriff Trust & Agency Fund	-	-	-	-	-	-	-
740-0 Railroad Grd Sep Pro	-	-	-	-	-	-	-
742-0 Southwest Point/Arrowhead	51	34	-	85	(64)	21	106
750-0 OPEB Trust Fund	26,555	257	-	26,812	(29,358)	(2,546)	24,266
752-0 Agency Tax Settlement	1,428	941	-	2,369	(41,653)	(39,284)	(36,915)
753-0 Deferred Com Division	212	38	-	250	(277)	(27)	223
754-0 Tahoe Regional Planning	127	84	-	211	(144)	67	278
756-0 Tank Farm	-	-	-	-	-	-	-
766-0 Western Reg Wtr Comm	1,336	317	-	1,653	(2,041)	(388)	1,265
990055 May Building Trust	-	-	-	-	-	-	-

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SCHEDULE OF ALLOCATED COSTS

	SUBTOTAL PAGE 8	SUBTOTAL PAGE 11	SUBTOTAL PAGE 14	TOTAL FY13 ACTUAL ALLOCATED	PRIOR FY13 ALLOC AMT	ROLL-FORWARD ADJUST	FINAL ALLOCATED AMOUNT
990221 Verdi Tv Admin	\$ 416	\$ 274	\$ -	\$ 690	\$ -	\$ 690	\$ 1,380
992010 Senior Services Fund	-	-	-	-	-	-	-
994000 TRPA Permits	69	46	-	115	-	115	230
994002 AT&T Cell Tower	-	-	-	-	-	-	-
994003 Ubiquitel Cell Tower	-	-	-	-	-	-	-
998000 Financial Assurances	-	-	-	-	-	-	-
Other	156,458	172,045	281,617	610,120	(20,404)	(20,404)	(20,404)
Total Allocated - All Pages	\$ 4,710,891	\$ 15,356,353	\$ 25,085,458	\$ 45,152,702	\$ (43,517,608)	\$ 1,635,094	\$ 46,787,795

County of Washoe, Nevada
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**WASHOE COUNTY FISCAL YEAR 2015
 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 FY2013 actual expenditures. Carry forward calculations determine the under-recovery or over-recovery from the estimated FY 2013 recovery, based upon FY2011 actuals, to the actual FY2013 amount.

	Total Expenditures	Exclusions/ Unallowable	Indirect Costs	Direct Costs	
				Direct Salaries	Other Expenditures
<i>County Salary Expenditures per CAFR for all Operating Departments:</i>					
Total Operating Salaries -	150,868,582	-	-	\$ 150,868,582	-
Total County Costs per CAFR	\$ 150,868,582	\$ -	\$ -	\$ 150,868,582	\$ -
<i>Services Furnished But Not Billed by Other Government Agencies, per A-87</i>					
101-1 County Manager			600,798		
101-6 Com Relations			601,284		
101-8 Management Services			31,500		
101-9 Internal Audit			58,259		
103-1 Finance Admin			30,523		
103-3 Comptroller			1,967,037		
103-5 Budget Div			527,067		
103-6 Purchasing			399,725		
106-1 DA Criminal			494,697		
106700 DA Civil			2,977,787		
108100 IT Admin			1,121,534		
108301 Telecomm			91,244		
108300-900 IT Software & Services			5,692,797		
108500 IT Enterprise Infrastructure			2,457,634		
108800 IT Infrastr Pres			238,628		
109-1 Human Resources			1,982,163		
113-0 Treasurer			331,093		
105-0 Comm Svcs Admin			463,473		
160-1 Public Works Ad			1,663,041		
161-1 Repro & Mailroom			504,728		
Fund 162-1 Facility Mgmt			5,161,364		
199100 Energy Maintenance			2,720,926		
162000 Facilities Pres			243,902		
188-0 & 182020 Fund Tsfr & OPEB			14,791,497		
FY 2013 Actual Total	\$ -	\$ -	\$ 45,152,702	\$ 150,868,582	\$ -

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

Total Indirect Costs: Actuals					
FY13 CAP Distribution				\$	45,152,702
	Subtotal			\$	45,152,702
Carry Forward from FY11 for FY13 (Over)/Under				\$	5,781,976
	Subtotal			\$	50,934,678
Total Indirect Costs: Estimated					
FY13 Fixed Rate and estimated allowable amt		32.79%	\$	(49,469,808)	
Actual FY13 Indirect Costs			\$	45,152,702	
	(Over)/Under Recovery Amount			\$	(4,317,106)
	Total County Indirect Costs			\$	46,617,571
Total Indirect Costs (FY2013 Actuals + Over/(under) recovery)			\$	46,617,571	=
Total Direct Salaries			\$	150,868,582	=
				<u>30.90%</u>	Washoe County Indirect Cost Rate for FY2015
Carry Over Calculation:					
Estimated Recovery			\$	(49,469,808)	
Actual Recovery			\$	50,934,678	
Carryover for Actuals FY13				<u>1,464,870</u>	

County of Washoe, Nevada
County Wide Cost Allocation Plan
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Fixed for the Fiscal Year ending June 30, 2015

101-1 COUNTY MANAGER

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

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

Services provided by other central service units are often allocated to the Manager's Office for both the staff in Cost Center 101-1, plus the other units directly reporting to the Manager: 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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 Fixed for the Fiscal Year ending June 30, 2015

101-1 COUNTY MANAGER

COSTS TO BE ALLOCATED
 Item of Cost

Item of Cost	Total, all Services	Allocated within Office			
		Grants Admin	County Admin	Chief Executive	County Comm
Department Expenditures					
Salaries	\$ 544,493	\$ 6,516	\$ 270,373	\$ 178,631	\$ 88,973
Salary %	100.0000%	1.1968%	49.6558%	32.8069%	16.3405%
Benefits	180,317	2,158	89,538	59,157	29,465
Services & Supplies	724,810	8,674	359,911	237,788	118,438
Professional Services	22,169	265	11,008	7,273	3,623
Other Prof Services	165,500	-	165,500	-	-
Departmental Expenditures Total	912,479	8,939	536,418	245,061	122,061
A-87 Adjustments:					
Unallowable Prof Svcs	(13,000)	-	(13,000)	-	-
Donation - Fundamental Review	-	-	-	-	-
Less: Statistical Order for TMFPD	-	-	-	-	-
Add Depreciation, Equipment	-	-	-	-	-
A-87 Allowable Costs	899,479	8,939	523,418	245,061	122,061
Allocated Costs:					
101-1 County Manager	-	-	-	-	-
101-6 Com Relations	2,176	26	1,081	714	355
101-8 Mgmt Svcs	114	1	57	37	19
101-9 Internal Audit	-	-	-	-	-
103-1 Finance Admin	-	-	-	-	-
103-3 Comptroller	3,157	38	1,568	1,036	515
103-5 Budget Div	1,149	5	211	139	69
103-6 Purchasing	703	3	349	231	120
106-1 DA Criminal	-	-	-	-	-
106700 DA Civil	41,237	494	20,477	13,529	6,737
108100 IT Admin	-	-	-	-	-
108301 Telecomm	716	3	356	235	122
108300-900 IT Software & Services	92,711	410	17,000	11,231	5,594
108500 IT Enterprise Infra	30,608	135	5,612	3,708	1,847
108800 IT Infrastr Pres	-	-	-	-	-
109-0 Human Resources	16,869	75	3,093	2,044	1,018
113-0 Treasurer	142	-	26	17	99
105-0 Comm Svcs Admin	-	-	-	-	-
160-1 Public Works Ad	-	-	-	-	-
161-1 Repro & Mailroom	378	-	69	46	263
Fund 162-1 Facility Mgmt	81,153	359	14,879	9,831	4,897
199100 Energy Maintenance	24,095	106	4,418	2,919	1,454
162000 Facilities Pres	3,266	39	-	-	3,227
188-0 Fund Transfers	72,053	318	13,212	8,729	4,348
Total A-87 Costs	1,270,006	10,951	605,826	299,507	152,745
Distribute General Administration	-	-	-	-	-
Total Costs by Function	1,270,006	10,951	605,826	299,507	152,745
Unallowable Costs	(463,203)	(10,951)	-	(299,507)	(152,745)
Total Allocated Costs	\$ 806,803	\$ 605,826	\$ 200,976		

Reconciliation to SAP 101-0 General Funds Only	
Central Service Cost Centers:	Total
Co Manager	\$ 912,479
Community Rel	611,340
Mgmt Svc	798,475
Internal Audit	123,351
Subtotal	\$ 2,445,645
Non Central Service Cost Centers:	
Grants Division	-
Emergency Mgmt	185,333
Total	\$ 2,630,978

Baseball Stadium Fin

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101-1 COUNTY MANAGER

ALLOCATION OF COSTS:

	County Administration			Support Costs Allocated within Office			Total Allocated
	Salary \$	%	Allocated Costs	Salary \$	%	Allocated Costs	
Allocated Departments:							
101-1 County Manager	\$ -	0.0000%	\$ -	\$ -	-	\$ -	\$ -
101-6 Com Relations	270,511	0.1653%	1,001	270,511	21.49%	43,185	44,186
101-8 Mgmt Svcs	427,346	0.2611%	1,582	427,346	33.95%	68,223	69,805
101-9 Internal Audit	80,461	0.0492%	298	80,461	6.39%	12,845	13,143
103-1 Finance Admin	102,779	0.0628%	380	-	-	-	380
103-3 Comptroller	1,227,805	0.7501%	4,544	-	-	-	4,544
103-5 Budget Div	347,308	0.2122%	1,286	-	-	-	1,286
103-6 Purchasing	271,546	0.1659%	1,005	-	-	-	1,005
106-1 DA Criminal	7,841,240	4.7904%	29,022	-	-	-	29,022
106700 DA Civil	2,299,325	1.4047%	8,510	-	-	-	8,510
108100 IT Admin	324,397	0.1982%	1,201	-	-	-	1,201
108301 Telecomm	167,671	0.1024%	620	-	-	-	620
108300-900 IT Software & Services	2,880,638	1.7598%	10,661	-	-	-	10,661
108500 IT Enterprise Infra	1,196,942	0.7312%	4,430	-	-	-	4,430
108800 IT Infrastructure Pres	-	0.0000%	-	-	-	-	-
109-0 Human Resources	1,073,992	0.6561%	3,975	-	-	-	3,975
113-0 Treasurer	1,111,644	0.6791%	4,114	-	-	-	4,114
105-0 Comm Svcs Admin	78,262	0.0478%	290	-	-	-	290
160-1 Public Works Admin	401,532	0.2453%	1,486	-	-	-	1,486
161-1 Repro & Mailroom	243,363	0.1487%	901	-	-	-	901
Fund 162-1 Facility Mgmt (Adj)	1,741,376	1.0638%	6,445	-	-	-	6,445
199100 Energy Maintenance	-	0.0000%	-	-	-	-	-
162000 Facilities Preservation	-	0.0000%	-	-	-	-	-
188-0 Fund Transfers	-	0.0000%	-	-	-	-	-
Subtotal, Allocated Departments	22,088,139	13.4941%	81,751	778,317	61.8251%	124,253	206,004
Operating Departments							
100-0 County Commission	\$ 328,869	0.2009%	\$ 1,217	\$ 328,869	26.12%	\$ 52,502	\$ 53,719
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	-	-	-
101-5 Emer Mgmt Administration	151,716	0.0927%	562	151,716	12.05%	24,220	24,782
102-0 Assessor	3,691,204	2.2550%	13,661	-	-	-	13,661
103-9 Merit Award Program	-	0.0000%	-	-	-	-	-
104-0 Clerk	766,259	0.4681%	2,836	-	-	-	2,836
105-3 Comm Svcs Operation	-	0.0000%	-	-	-	-	-
105-4 Comm Svcs Planning	-	0.0000%	-	-	-	-	-
105-5 Comm Svcs Engineering	50,461	0.0308%	187	-	-	-	187
106-2 CARES/SART	-	0.0000%	-	-	-	-	-
106-3 Family Support Enf	2,104,511	1.2857%	7,789	-	-	-	7,789
106-5 DA Grants	-	0.0000%	-	-	-	-	-
106710 DA CPS Integration	-	0.0000%	-	-	-	-	-
106-9 Drug Forfeitures	54,198	0.0331%	201	-	-	-	201
108700 GIS	705,406	0.4309%	2,611	-	-	-	2,611
108-7 GIS Base Mapping	81,593	0.0498%	302	-	-	-	302
111-0 Recorder	1,145,482	0.6998%	4,240	-	-	-	4,240
112-0 Elections	367,974	0.2248%	1,362	-	-	-	1,362
116-0 Community Development	1,175,612	0.7182%	4,351	-	-	-	4,351
120-1 District Courts Admin	901,381	0.5507%	3,336	-	-	-	3,336
120-2 Courts Gen Jurisdiction	3,547,758	2.1674%	13,131	-	-	-	13,131
120-3 Family Court	2,915,569	1.7812%	10,791	-	-	-	10,791
120-4 Pre-Trial	803,847	0.4911%	2,975	-	-	-	2,975
120-5 Specialty Courts Division	470,533	0.2875%	1,742	-	-	-	1,742
123-0 Law Library	200,125	0.1223%	741	-	-	-	741
124-0 Public Defender	4,786,842	2.9244%	17,717	-	-	-	17,717
125-1 Incline Justice Court	329,961	0.2016%	1,221	-	-	-	1,221
125-3 Reno Justice Court	3,228,401	1.9723%	11,949	-	-	-	11,949
125-4 Sparks Justice Court	1,422,982	0.8693%	5,266	-	-	-	5,266
125-7 Wadsworth Justice Court	163,024	0.0996%	603	-	-	-	603
126-0 Incline Constable	66,124	0.0404%	245	-	-	-	245
127-0 Juvenile Services	7,567,476	4.6231%	28,008	-	-	-	28,008
128-0 Alternate Public Defender	1,226,471	0.7493%	4,539	-	-	-	4,539
129-0 Conflict Counsel	-	0.0000%	-	-	-	-	-
130-0 Library	5,043,269	3.0811%	18,666	-	-	-	18,666

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

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	\$ 450,411		\$ 1,667				\$ 1,667
140-2 Parks Planning & Develop	144,625	0.0884%	536				536
140-3 Parks Recreation	-	0.0000%	-				-
140-4 Parks Operations	1,809,686	1.1056%	6,698				6,698
140-9 Parks Infrastructure Preserv	-	0.0000%	-				-
150-0 Sheriff	50,554,076	30.8847%	187,106				187,106
153-0 Medical Examiner	1,165,856	0.7122%	4,315				4,315
154-0 Alternate Sentencing	393,754	0.2406%	1,458				1,458
157100 Public Guardian	981,257	0.5995%	3,632				3,632
159100 Public Administrator	634,949	0.3879%	2,350				2,350
160200 Public Works Projects	-	0.0000%	-				-
163100 County Engineer	1,004,568	0.6137%	3,718				3,718
179100 Social Services Admin	213,365	0.1303%	789				789
179120 County Child Welfare	284,448	0.1738%	1,053				1,053
179200 General Assistance	-	0.0000%	-				-
179250 Adult Comm Assis Center	-	0.0000%	-				-
179300 Medical Assit Indigent	1,562,402	0.9545%	5,783				5,783
179-2 Homeless Shelter	1,245	0.0008%	5				5
180-0 Intergovernmental	-	0.0000%	-				-
181-00 Community Support	-	0.0000%	-				-
182-0 Accrued Benefits	-	0.0000%	-				-
183-0 Administrative Enforcement	-	0.0000%	-				-
184-0 Regional Water Planning	-	0.0000%	-				-
187-0 Fire Suppression	3,742	0.0023%	14				14
189-0 Contingency	-	0.0000%	-				-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-				-
202-0 Public Health Administration	9,803,867	5.8894%	36,285				36,285
203-0 Stabilization Fund	-	0.0000%	-				-
204-0 Library Expansion	802,780	0.4904%	2,971				2,971
205-0 Animal Services	1,743,513	1.0652%	6,453				6,453
208-0 Enhanced 911	27,580	0.0168%	102				102
209-0 Regional Safety Training Center	200,935	0.1228%	744				744
210-0 Regional Communication Center	343,759	0.2100%	1,272				1,272
211-0 Truckee River Flood Mgmt	868,865	0.5308%	3,216				3,216
216-0 Road	3,056,619	1.8674%	11,313				11,313
221-0 Direct Assis/Med Indigent	-	0.0000%	-				-
225-0 Senior Center	1,561,689	0.9541%	5,780				5,780
228-0 Child Protective Services	12,903,028	7.8828%	47,756				47,756
266-0 Truckee Remediation Dist	457,714	0.2796%	1,694				1,694
270-1 Other Restricted Admin	-	0.0000%	-				-
270-2 Other Restricted Funds - Baseball St.	-	0.0000%	-				-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-				-
270-6 Other Restricted Funds-May Fd	195,181	0.1192%	722				722
270-7 Other Restricted 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	118,351	0.0723%	438				438
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%	-				-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

101-1 COUNTY MANAGER

ALLOCATION OF COSTS:

	County Administration			Support Costs Allocated within Office			Total Allocated
	Salary \$	%	Allocated Costs	Salary \$	%	Allocated Costs	
489-0 Capital Facilities Fund	\$ -	0.0000%	\$ -	\$ -	-	\$ -	\$ -
494-0 Infrastructure Fund	-	0.0000%	-	-	-	-	-
520 Golf Course	299,319	0.1829%	1,108	-	-	-	1,108
560 Building and Safety Fund	826,173	0.5047%	3,058	-	-	-	3,058
566-0 Water Resources	4,199,010	2.5653%	15,541	-	-	-	15,541
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	-	-	-
618-0 Health Benefits	240,850	0.1471%	891	-	-	-	891
619-0 Risk Management	204,722	0.1251%	758	-	-	-	758
669-0 Equipment Services	1,243,083	0.7594%	4,601	-	-	-	4,601
680-0 TMFPD Health Benefits	-	0.0000%	-	-	-	-	-
682-0 TMFPD Worker's Comp	-	0.0000%	-	-	-	-	-
685-0 SFPD Health Benefits	-	0.0000%	-	-	-	-	-
711-0 TR Flood Investment	-	0.0000%	-	-	-	-	-
712-0 Nevada Works	-	0.0000%	-	-	-	-	-
713-0 RTC	-	0.0000%	-	-	-	-	-
714-0 WC School Dist Debt	-	0.0000%	-	-	-	-	-
715-0 Library Investment	-	0.0000%	-	-	-	-	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	-	-	-
721-0 Public Guard Trust	-	0.0000%	-	-	-	-	-
722-0 Social Service Trust	-	0.0000%	-	-	-	-	-
730-0 Fish and Game	-	0.0000%	-	-	-	-	-
732-0 Range Improvement District	-	0.0000%	-	-	-	-	-
738-0 Court Trust Fund	-	0.0000%	-	-	-	-	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	-	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	-	-	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	-	-	-
750-0 OPEB Trust Fund	-	0.0000%	-	-	-	-	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	-	-	-
753-0 Deferred Com Division	-	0.0000%	-	-	-	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	-	-	-
756-0 Tank Farm	-	0.0000%	-	-	-	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	-	-	-
990055 May Building Trust	-	0.0000%	-	-	-	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	-	-	-
992010 Senior Services Fund	-	0.0000%	-	-	-	-	-
994000 TRPA Permits	-	0.0000%	-	-	-	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	-	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	-	-	-
998000 Financial Assurances	-	0.0000%	-	-	-	-	-
Other	-	0.0000%	-	-	-	-	-
Total Allocations to Operating Depts:	141,598,464	86.5059%	524,076	480,585	38.1749%	76,722	600,798
Total Costs Allocated	\$ 163,686,603	100.0000%	\$ 605,827	\$ 1,258,902	100.0000%	\$ 200,976	\$ 866,603

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

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2013
Fixed for the Fiscal Year ending June 30, 2015

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 2013.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

101-6 COMMUNITY RELATIONS

COSTS TO BE ALLOCATED Item of Cost	Total, all Services	General Admin	Comm Relations
Department Expenditures			
Salaries	\$ 270,511	\$ -	\$ 270,511
Salary %	100.0000%	0.0000%	100.0000%
Benefits	112,030	-	112,030
	<hr/> 382,542	<hr/> -	<hr/> 382,541
Services & Supplies	206,294	-	206,294
Consulting Services	-	-	-
Professional Services	22,504	-	22,504
Services Contracts	-	-	-
Equipment	-	-	-
Departmental Expenditures Total	<hr/> 611,340	<hr/> -	<hr/> 611,340
A-87 Adjustments:			
Revenues Received	-	-	-
Less: Unallowable Professional Svcs	(694)	-	(694)
Less: Unallowable AFI Cost	-	-	-
Less: Unallowable NACO Cost	-	-	-
Less: Unallowable Food Svcs	-	-	-
Less: Volunteer Expense	-	-	-
A-87 Allowable Costs	<hr/> 610,646	<hr/> -	<hr/> 610,646
Allocated Costs:			
101-1 County Manager	44,186	-	44,187
101-6 Com Relations	-	-	-
101-8 Mgmt Svcs	57	-	57
101-9 Internal Audit	-	-	-
103-1 Finance Admin	-	-	-
103-3 Comptroller	1,159	-	1,159
103-5 Budget Div	974	-	974
103-6 Purchasing	1,132	-	1,132
106-1 DA Criminal	-	-	-
106700 DA Civil	-	-	-
108100 IT Admin	1,608	-	1,608
108301 Telecomm	261	-	261
108300-900 IT Software & Services	-	-	-
108500 IT Enterprise Infra	-	-	-
108800 IT Infrastr Pres	-	-	-
109-0 Human Resources	-	-	-
113-0 Treasurer	423	-	423
105-0 Comm Svcs Admin	-	-	-
160-1 Public Works Ad	-	-	-
161-1 Repro & Mailroom	2,738	-	2,738
Fund 162-1 Facility Mgmt	6,018	-	6,018
199100 Energy Maintenance	2,184	-	2,184
162000 Facilities Pres	68	-	68
188-0 Fund Transfers	19,210	-	19,210
Total A-87 Costs	<hr/> 690,665	<hr/> -	<hr/> 690,665
Distribute General Administration	<hr/> -	<hr/> -	<hr/> -
Total Costs by Function	<hr/> 690,665	<hr/> -	<hr/> 690,665
Unallowable Costs	<hr/> -	<hr/> -	<hr/> -
Total Allocated Costs	<hr/> <u>\$ 690,665</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ 690,665</u>

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

101-6 COMMUNITY RELATIONS

ALLOCATION OF COSTS:

Community Relations			
	Salary \$	%	Allocated Costs
Allocated Departments:			
101-1 County Manager	\$ 544,493	0.3151%	\$ 2,176
101-6 Com Relations	-	0.0000%	-
101-8 Mgmt Svcs	427,346	0.2473%	1,708
101-9 Internal Audit	80,461	0.0466%	322
103-1 Finance Admin	102,779	0.0595%	411
103-3 Comptroller	1,227,805	0.7106%	4,908
103-5 Budget Div	347,308	0.2010%	1,388
103-6 Purchasing	271,546	0.1572%	1,086
106-1 DA Criminal	7,841,240	4.5379%	31,342
106700 DA Civil	2,299,325	1.3307%	9,191
108100 IT Admin	324,397	0.1877%	1,296
108301 Telecomm	167,671	0.0970%	670
108300-900 IT Software & Services	2,880,638	1.6671%	11,514
108500 IT Enterprise Infra	1,196,942	0.6927%	4,784
108800 IT Infrastructure Pres	-	0.0000%	-
109-0 Human Resources	1,073,992	0.6215%	4,292
113-0 Treasurer	1,111,644	0.6433%	4,443
105-0 Comm Svcs Admin	78,262	0.0453%	313
160-1 Public Works Admin	401,532	0.2324%	1,605
161-1 Repro & Mailroom	243,363	0.1408%	972
Fund 162-1 Facility Mgmt (Adj)	1,741,376	1.0078%	6,961
199100 Energy Maintenance	-	0.0000%	-
162000 Facilities Preservation	-	0.0000%	-
188-0 Fund Transfers	-	0.0000%	-
Subtotal, Allocated Departments	22,362,120	12.9415%	89,382
Operating Departments			
100-0 County Commission	\$ 328,869	0.1903%	\$ 1,314
101-3 Grants Division - Co Mgr.	-	0.0000%	-
101-5 Emer Mgmt Administration	151,716	0.0878%	606
102-0 Assessor	3,691,204	2.1362%	14,754
103-9 Merit Award Program	-	0.0000%	-
104-0 Clerk	766,259	0.4435%	3,063
105-3 Comm Svcs Operation	-	0.0000%	-
105-4 Comm Svcs Planning	-	0.0000%	-
105-5 Comm Svcs Engineering	50,461	0.0282%	202
106-2 CARES/SART	-	0.0000%	-
106-3 Family Support Enf	2,104,511	1.2179%	8,412
106-5 DA Grants	-	0.0000%	-
106710 DA CPS Integration	-	0.0000%	-
106-9 Drug Forfeitures	54,198	0.0314%	217
108700 GIS	705,406	0.4082%	2,819
108-7 GIS Base Mapping	81,593	0.0472%	326
111-0 Recorder	1,145,482	0.6629%	4,578
112-0 Elections	367,974	0.2130%	1,471
116-0 Community Development	1,175,612	0.6804%	4,699
120-1 District Courts Admin	901,381	0.5217%	3,603
120-2 Courts Gen Jurisdiction	3,547,758	2.0532%	14,181
120-3 Family Court	2,915,569	1.6873%	11,654
120-4 Pre-Trial	803,847	0.4652%	3,213
120-5 Specialty Courts Division	470,533	0.2723%	1,881
123-0 Law Library	200,125	0.1158%	800
124-0 Public Defender	4,786,842	2.7703%	19,133
125-1 Incline Justice Court	329,961	0.1910%	1,319
125-3 Reno Justice Court	3,228,401	1.8684%	12,904
125-4 Sparks Justice Court	1,422,982	0.8235%	5,688
125-7 Wadsworth Justice Court	163,024	0.0943%	651
126-0 Incline Constable	66,124	0.0383%	265
127-0 Juvenile Services	7,567,476	4.3795%	30,248
128-0 Alternative Public Defender	1,226,471	0.7098%	4,902
129-0 Conflict Counsel	-	0.0000%	-
130-0 Library	5,043,269	2.9187%	20,158

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

101-6 COMMUNITY RELATIONS

ALLOCATION OF COSTS:

Community Relations

	Salary \$	%	Allocated Costs
	\$		\$
140-1 Parks Administration	450,411	0.2607%	1,801
140-2 Parks Planning & Develop	144,625	0.0837%	578
140-3 Parks Recreation	-	0.0000%	-
140-4 Parks Operations	1,809,686	1.0473%	7,233
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	50,554,076	29.2567%	202,068
153-0 Medical Examiner	1,165,856	0.6747%	4,660
101-7 Alternative Sentencing	393,754	0.2279%	1,574
157100 Public Guardian	981,257	0.5679%	3,922
159100 Public Administrator	634,949	0.3675%	2,538
160200 Public Works Projects	-	0.0000%	-
163100 County Engineer	1,004,568	0.5814%	4,016
179100 Social Services Admin	213,365	0.1235%	853
179120 County Child Welfare	284,448	0.1646%	1,137
179200 General Assistance	-	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-
179300 Medical Assit Indigent	1,562,402	0.9042%	6,245
179-2 Homeless Shelter	1,245	0.0007%	5
180-0 Intergovernmental	-	0.0000%	-
181-00 Community Support	-	0.0000%	-
182-0 Accrued Benefits	-	0.0000%	-
183-0 Administrative Enforcement	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
187-0 Fire Suppression	3,742	0.0022%	15
189-0 Conlingency	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-
202-0 Public Health Administration	9,803,867	5.6737%	39,186
203-0 Stabilization Fund	-	0.0000%	-
204-0 Library Expansion	802,780	0.4646%	3,209
205-0 Animal Services	1,743,513	1.0090%	6,969
208-0 Enhanced 911	27,580	0.0160%	111
209-0 Regional Safety Training Center	200,935	0.1163%	803
210-0 Regional Communication Center	343,759	0.1989%	1,374
211-0 Truckee River Flood Mgmt	868,865	0.5028%	3,473
216-0 Roads	3,056,619	1.7689%	12,217
221-0 Direct Assis/Med Indigent	-	0.0000%	-
225-0 Senior Center	1,561,689	0.9038%	6,242
228-0 Child Protective Services	12,903,028	7.4673%	51,574
266-0 Truckee Remediation District	457,714	0.2649%	1,830
270-1 Other Restricted Admin	-	0.0000%	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-
270-3 Other Restricted Funds- Coop Ext	-	0.0000%	-
270-6 Other Restricted Funds- May	195,181	0.1130%	780
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-
280-0 TMFPD General Fund	8,832,877	5.1118%	35,305
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	118,351	0.0685%	473
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%	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

101-6 COMMUNITY RELATIONS

ALLOCATION OF COSTS:

Community Relations			
	Salary \$	%	Allocated Costs
489-0 Capital Facilities Fund	-	0.0000%	-
494-0 Infrastructure Fund	-	0.0000%	-
520 Golf Course	299,319	0.1732%	1,196
560 Building and Safety Fund	826,173	0.4781%	3,302
566-0 Water Resources	4,199,010	2.4301%	16,784
568-0 So.Truckee Meadows GID	-	0.0000%	-
618-0 Health Benefits	240,850	0.1394%	963
619-0 Risk Management	204,722	0.1185%	818
669-0 Equipment Services	1,243,083	0.7194%	4,969
680-0 TMFPD Health Benefits	-	0.0000%	-
682-0 TMFPD Worker's Comp	-	0.0000%	-
685-0 SFPD Health Benefits	-	0.0000%	-
711-0 TR Flood Investment	-	0.0000%	-
712-0 Nevada Works	-	0.0000%	-
713-0 RTC	-	0.0000%	-
714-0 WC School Dist Debt	-	0.0000%	-
715-0 Library investment	-	0.0000%	-
716-0 TWRQSA Joint Venture	-	0.0000%	-
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%	-
758-0 Tank Farm	-	0.0000%	-
766-0 Western Reg Wtr Comm	-	0.0000%	-
990055 May Building Trust	-	0.0000%	-
990221 Verdi Tv Admin	-	0.0000%	-
992010 Senior Services Fund	-	0.0000%	-
994000 TRPA Permits	-	0.0000%	-
994002 AT&T Cell Tower	-	0.0000%	-
994003 Ubiquitel Cell Tower	-	0.0000%	-
998000 Financial Assurances	-	0.0000%	-
Other	-	0.0000%	-
Total Allocations to Operating Depts:	150,431,341	87.0585%	601,283
Total Costs Allocated	\$ 172,793,461	100.0000%	\$ 690,665

Nevada Works receives no oversight from the Community Relations and therefore excluded from the distribution.

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2013
Fixed for the Fiscal Year ending June 30, 2015

101-8 MANAGEMENT SERVICES DIVISION

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Management Services unit of the County Manager's office supports all County Departments in development of the performance management and measurement system. They also oversee the County's emergency management program, government affairs program, fire service program, organizational effectiveness program, liaison with the Truckee Meadows Fire Protection District, and the Commission support program. Costs are not allocated for FY2013 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.

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 2013 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 due to no supportable allocation documentation.

Both Sierra Fire Protection District and the Truckee Meadows Fire Protection District incurred direct staff and operating costs during FY2013. These costs are specifically identified and direct charged to the respective Fund for each agency.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

101-8 MANAGEMENT SERVICES DIVISION

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	101-8 MANAGEMENT SERVICES DIVISION						
		101800 Mgmt Services	101820 Legislative Activity	101830 Fire Services	20310 Employee Appreciation	101810 Strategic Planning	101831 TMFPD Support	101832 SFPD Support
Department Expenditures								
Salaries	\$ 427,346	\$ 282,568	\$ -	\$ 13,367	\$ -	\$ 21,665	\$ 60,076	\$ 49,669
Solary %	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Benefits	175,690	123,602	-	5,573	-	5,027	21,556	19,931
	603,035	406,171	-	18,940	-	26,693	81,632	69,600
Services & Supplies	26,057	18,731	6,298	2,214	-	-	801	23
Consulting Services	-	-	-	-	-	-	-	-
Professional Services	167,382	500	152,500	10,265	-	4,118	-	-
Equipment	-	-	-	-	-	-	-	-
Departmental Expenditures Total	798,475	425,401	158,788	31,419	-	30,810	82,433	69,623
A-87 Adjustments:								
Less: Reimbursements	(171,669)	-	-	(19,612)	-	-	(82,433)	(69,623)
Less: Unallowable Prof Svcs	(152,500)	-	(152,500)	-	-	-	-	-
Less: Unallowable Leg Costs	(6,288)	-	(6,288)	-	-	-	-	-
Less: Statistical Order for TMFPD	(2,291)	(2,291)	-	-	-	-	-	-
Add Depreciation, Equipment	-	-	-	-	-	-	-	-
A-87 Allowable Costs	465,728	423,111	-	11,807	-	30,810	-	-
Allocated Costs:								
101-1 County Manager	69,805	45,938	17,147	3,393	-	3,327	-	-
101-6 Com Relations	1,708	1,124	420	83	-	81	-	-
101-8 Mgmt Svcs	-	-	-	-	-	-	-	-
101-9 Internal Audit	-	-	-	-	-	-	-	-
103-1 Finance Admin	-	-	-	-	-	-	-	-
103-3 Comptroller	1,365	898	335	66	-	65	-	-
103-5 Budget Div	1,116	734	274	54	-	53	-	-
103-6 Purchasing	632	416	155	31	-	30	-	-
106-1 DA Criminal	-	-	-	-	-	-	-	-
106700 DA Civil	-	-	-	-	-	-	-	-
108100 IT Admin	-	-	-	-	-	-	-	-
108301 Telecomm	2,996	1,972	736	146	-	143	-	-
108300-900 IT Software & Services	-	-	-	-	-	-	-	-
108500 IT Enterprise Infra	-	-	-	-	-	-	-	-
108800 IT Infrastr Pres	1,864	1,227	458	91	-	89	-	-
109-0 Human Resources	-	-	-	-	-	-	-	-
113-0 Treasurer	360	237	88	17	-	17	-	-
105-0 Comm Svcs Admin	-	-	-	-	-	-	-	-
160-1 Public Works Ad	-	-	-	-	-	-	-	-
161-1 Repro & Mailroom	8,198	5,395	2,014	398	-	391	-	-
Fund 162-1 Facility Mgmt	-	-	-	-	-	-	-	-
199100 Energy Maintenance	-	-	-	-	-	-	-	-
162000 Facilities Pres	-	-	-	-	-	-	-	-
188-0 Fund Transfers	24,012	15,802	5,898	1,167	-	1,144	-	-
Total A-87 Costs	577,784	496,853	27,525	17,255	-	36,151	-	-
Distribute to Management Services								
Total Costs by Function	577,784	496,853	27,525	17,255	-	36,151	-	-
Unallowable Costs- No Basis	(541,633)	(496,853)	(27,525)	(17,255)	-	-	-	-
Total Allocated Costs	\$ 36,151	\$ -	\$ -	\$ -	\$ -	\$ 36,151	\$ -	\$ -

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

101-3 MANAGEMENT SERVICES DIVISION

ALLOCATION OF COSTS:	MANAGEMENT SERVICES -				MANAGEMENT SERVICES -		Total Allocated Costs
	MANAGEMENT SERVICES -	STRATEGIC PLANNING	Direct Charges TMPFD and SFPD		MANAGEMENT SERVICES -	MANAGEMENT SERVICES -	
	Salary \$	%	Allocated Costs	Direct Costs	%	Allocated Costs	
Allocated Departments:							
101-1 County Manager	\$ 544,493	0.3154%	\$ 114	\$ -	0.0000%	\$ -	\$ 114
101-6 Com Relations	270,511	0.1567%	57	-	0.0000%	-	57
101-8 Mgmt Svcs	-	0.0000%	-	-	0.0000%	-	-
101-9 Internal Audit	80,461	0.0466%	17	-	0.0000%	-	17
103-1 Finance Admin	102,779	0.0595%	22	-	0.0000%	-	22
103-3 Comptroller	1,227,805	0.7112%	257	-	0.0000%	-	257
103-5 Budget Div	347,308	0.2012%	73	-	0.0000%	-	73
103-6 Purchasing	271,546	0.1573%	57	-	0.0000%	-	57
106-1 DA Criminal	7,841,240	4.5420%	1,642	-	0.0000%	-	1,642
106700 DA Civil	2,299,325	1.3319%	481	-	0.0000%	-	481
108100 IT Admin	324,397	0.1879%	68	-	0.0000%	-	68
108301 Telecomm	167,671	0.0971%	35	-	0.0000%	-	35
108300-900 IT Software & Services	2,880,638	1.6686%	603	-	0.0000%	-	603
108500 IT Enterprise Infra	1,196,942	0.6933%	251	-	0.0000%	-	251
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-	-
109-0 Human Resources	1,073,992	0.6221%	225	-	0.0000%	-	225
113-0 Treasurer	1,111,644	0.6439%	233	-	0.0000%	-	233
105-0 Comm Svcs Admin	78,262	0.0453%	16	-	0.0000%	-	16
160-1 Public Works Admin	401,532	0.2326%	84	-	0.0000%	-	84
161-1 Repro & Mailroom	243,363	0.1410%	51	-	0.0000%	-	51
Fund 162-1 Facility Mgmt (Adj)	1,741,376	1.0087%	365	-	0.0000%	-	365
199100 Energy Maintenance	-	0.0000%	-	-	0.0000%	-	-
162000 Facilities Preservation	-	0.0000%	-	-	0.0000%	-	-
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-
Subtotal, Allocated Departments	\$ 22,205,286	12.8623%	\$ 4,651	-	0.0000%	-	4,651
Operating Departments							
100-0 County Commission	\$ 328,869	0.1905%	\$ 69	\$ -	0.0000%	\$ -	\$ 69
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-
101-5 Emer Mgmt Administration	151,716	0.0879%	32	-	0.0000%	-	32
102-0 Assessor	3,691,204	2.1381%	773	-	0.0000%	-	773
103-9 Merit Award Program	-	0.0000%	-	-	0.0000%	-	-
104-0 Clerk	766,259	0.4439%	160	-	0.0000%	-	160
105-3 Comm Svcs Operation	-	0.0000%	-	-	0.0000%	-	-
105-4 Comm Svcs Planning	-	0.0000%	-	-	0.0000%	-	-
105-5 Comm Svcs Engineering	50,461	0.0292%	11	-	0.0000%	-	11
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-	-
106-3 Family Support Enf	2,104,511	1.2190%	441	-	0.0000%	-	441
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	-
106-9 Drug Forfeitures	54,198	0.0314%	11	-	0.0000%	-	11
108700 GIS	705,406	0.4086%	148	-	0.0000%	-	148
108-7 GIS Base Mapping	81,593	0.0473%	17	-	0.0000%	-	17
111-0 Recorder	1,145,482	0.6635%	240	-	0.0000%	-	240
112-0 Elections	367,974	0.2131%	77	-	0.0000%	-	77
116-0 Community Development	1,175,612	0.6810%	246	-	0.0000%	-	246
120-1 District Courts Admin	901,381	0.5221%	189	-	0.0000%	-	189
120-2 Courts Gen Jurisdiction	3,547,758	2.0550%	743	-	0.0000%	-	743
120-3 Family Court	2,915,569	1.6888%	611	-	0.0000%	-	611
120-4 Pre-Trial	803,847	0.4656%	168	-	0.0000%	-	168
120-5 Specialty Courts Division	470,533	0.2726%	99	-	0.0000%	-	99
123-0 Law Library	200,125	0.1159%	42	-	0.0000%	-	42
124-0 Public Defender	4,786,842	2.7728%	1,002	-	0.0000%	-	1,002
125-1 Incline Justice Court	329,961	0.1911%	69	-	0.0000%	-	69
125-3 Reno Justice Court	3,228,401	1.8701%	676	-	0.0000%	-	676
125-4 Sparks Justice Court	1,422,982	0.8243%	298	-	0.0000%	-	298
125-7 Wadsworth Justice Court	163,024	0.0944%	34	-	0.0000%	-	34
126-0 Incline Constable	66,124	0.0383%	14	-	0.0000%	-	14
127-0 Juvenile Services	7,567,476	4.3835%	1,585	-	0.0000%	-	1,585
128-0 Alternative Public Defender	1,226,471	0.7104%	257	-	0.0000%	-	257
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-
130-0 Library	5,043,269	2.8213%	1,056	-	0.0000%	-	1,056

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 Fixed for the Fiscal Year ending June 30, 2015

101-8 MANAGEMENT SERVICES DIVISION

ALLOCATION OF COSTS:	MANAGEMENT SERVICES - STRATEGIC PLANNING			MANAGEMENT SERVICES - Direct Charges TMFPD and SFPD			Total Allocated Costs
	Salary \$	%	Allocated Costs	Direct Costs	%	Allocated Costs	
140-1 Parks Administration	450,411	0.2609%	\$ 94	\$ -	0.0000%	\$ -	\$ 94
140-2 Parks Planning & Develop	144,625	0.0838%	30	-	0.0000%	-	30
140-3 Parks Recreation	-	0.0000%	-	-	0.0000%	-	-
140-4 Parks Operations	1,809,686	1.0483%	379	-	0.0000%	-	379
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-
150-0 Sheriff	50,554,076	29.2835%	10,585	-	0.0000%	-	10,585
153-0 Medical Examiner	1,165,856	0.6753%	244	-	0.0000%	-	244
154-0 Alternative Sentencing	393,754	0.2281%	82	-	0.0000%	-	82
157100 Public Guardian	981,257	0.5684%	205	-	0.0000%	-	205
159100 Public Administrator	634,949	0.3678%	133	-	0.0000%	-	133
160200 Public Works Projects	-	0.0000%	-	-	0.0000%	-	-
163100 County Engineer	1,004,568	0.5819%	210	-	0.0000%	-	210
179100 Social Services Admin	213,365	0.1236%	45	-	0.0000%	-	45
179120 County Child Welfare	284,448	0.1648%	60	-	0.0000%	-	60
179200 General Assistance	-	0.0000%	-	-	0.0000%	-	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-	-
179300 Medical Assit Indigent	1,562,402	0.9050%	327	-	0.0000%	-	327
179-2 Homeless Shelter	1,245	0.0007%	-	-	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%	-	-
183-0 Administrative Enforcement	-	0.0000%	-	-	0.0000%	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-
187-0 Fire Suppression	3,742	0.0022%	1	-	0.0000%	-	1
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-	-
202-0 Public Health Administration	9,803,867	5.6789%	2,053	-	0.0000%	-	2,053
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-
204-0 Library Expansion	802,780	0.4650%	168	-	0.0000%	-	168
205-0 Animal Services	1,743,513	1.0099%	365	-	0.0000%	-	365
208-0 Enhanced 911	27,580	0.0160%	6	-	0.0000%	-	6
209-0 Regional Safety Training Center	200,935	0.1164%	42	-	0.0000%	-	42
210-0 Regional Communication Center	343,759	0.1991%	72	-	0.0000%	-	72
211-0 Truckee River Flood Mgmt	868,865	0.5033%	182	-	0.0000%	-	182
216-0 Roads	3,056,619	1.7706%	640	-	0.0000%	-	640
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-	0.0000%	-	-
225-0 Senior Center	1,561,689	0.9046%	327	-	0.0000%	-	327
228-0 Child Protective Services	12,903,028	7.4741%	2,702	-	0.0000%	-	2,702
266-0 Truckee Remediation District	457,714	0.2651%	96	-	0.0000%	-	96
270-1 Other Restricted Admin	-	0.0000%	-	-	0.0000%	-	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	0.0000%	-	-
270-3 Other Restricted Funds -Coop Ext	-	0.0000%	-	-	0.0000%	-	-
270-6 Other Restricted Funds- May	195,181	0.1131%	41	-	0.0000%	-	41
270-7 Other Rest Funds- Admin Assess	-	0.0000%	-	-	0.0000%	-	-
280-0 TMFPD General Fund	8,832,877	5.1165%	1,850	-	0.0000%	-	1,850
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	118,351	0.0686%	25	-	0.0000%	-	25
287-0 TMFPD Stabilization	-	0.0000%	-	-	0.0000%	-	-
288-0 TMFPD Pre-Fund Retiree Hillh	-	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%	-	-

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101-8 MANAGEMENT SERVICES DIVISION

ALLOCATION OF COSTS:	MANAGEMENT SERVICES - STRATEGIC PLANNING			MANAGEMENT SERVICES - Direct Charges TMFPD and SFPD			Total Allocated Costs
	Salary \$	%	Allocated Costs	Direct Costs	%	Allocated Costs	
489-0 Capital Facilities Fund	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
494-0 Infrastructure Fund	-	0.0000%	-	-	0.0000%	-	-
520 Golf Course	299,319	0.1734%	63	-	0.0000%	-	63
560 Building and Safety Fund	826,173	0.4786%	173	-	0.0000%	-	173
566-0 Water Resources	4,199,010	2.4323%	879	-	0.0000%	-	879
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	-
618-0 Health Benefits	240,850	0.1395%	50	-	0.0000%	-	50
619-0 Risk Management	204,722	0.1186%	43	-	0.0000%	-	43
669-0 Equipment Services	1,243,083	0.7201%	260	-	0.0000%	-	260
680-0 TMFPD Health Benefits	-	0.0000%	-	-	0.0000%	-	-
682-0 TMFPD Worker's Comp	-	0.0000%	-	-	0.0000%	-	-
685-0 SFPD Health Benefits	-	0.0000%	-	-	0.0000%	-	-
711-0 TR Flood Investment	-	0.0000%	-	-	0.0000%	-	-
712-0 Nevada Works	-	0.0000%	-	-	0.0000%	-	-
713-0 RTC	-	0.0000%	-	-	0.0000%	-	-
714-0 WC School Dist Debt	-	0.0000%	-	-	0.0000%	-	-
715-0 Library Investment	-	0.0000%	-	-	0.0000%	-	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	0.0000%	-	-
721-0 Public Guard Trust	-	0.0000%	-	-	0.0000%	-	-
722-0 Social Service Trust	-	0.0000%	-	-	0.0000%	-	-
730-0 Fish and Game	-	0.0000%	-	-	0.0000%	-	-
732-0 Range Improvement District	-	0.0000%	-	-	0.0000%	-	-
738-0 Court Trust Fund	-	0.0000%	-	-	0.0000%	-	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	0.0000%	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	0.0000%	-	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	0.0000%	-	-
750-0 OPEB Trust Fund	-	0.0000%	-	-	0.0000%	-	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	0.0000%	-	-
753-0 Deferred Com Division	-	0.0000%	-	-	0.0000%	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	0.0000%	-	-
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	0.0000%	-	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-	-
Other	-	0.0000%	-	-	0.0000%	-	-
Total Allocations to Operating Depts:	150,431,341	87.1377%	31,500	-	0.0000%	-	31,500
Total Costs Allocated	\$ 172,636,627	100.0000%	\$ 36,151	-	0.0000%	\$ -	\$ 36,151

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

County of Washoe, Nevada
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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 FY2013.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

101-9 INTERNAL AUDIT

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	General Admin	Internal Audit
Department Expenditures			
Salaries	\$ 80,461	\$ -	\$ 80,461
Salary %	100.0000%	0.0000%	100.0000%
Benefits	28,468	-	28,468
	<u>108,929</u>	<u>-</u>	<u>108,929</u>
Services & Supplies	14,422	-	14,422
Professional Service	-	-	-
Equipment - Capital	-	-	-
Departmental Expenditures Total	<u>123,351</u>	<u>-</u>	<u>123,351</u>
A-87 Adjustments:			
Less: Food Purchases	-	-	-
Less: Capital Equipment	-	-	-
Add Depreciation, Equipment	-	-	-
A-87 Allowable Costs	<u>123,351</u>	<u>-</u>	<u>123,351</u>
Allocated Costs:			
101-1 County Manager	13,143	-	13,143
101-6 Com Relations	322	-	322
101-8 Mgmt Svcs	17	-	17
101-9 Internal Audit	-	-	-
103-1 Finance Admin	-	-	-
103-3 Comptroller	187	-	187
103-5 Budget Div	168	-	168
103-6 Purchasing	90	-	90
106-1 DA Criminal	-	-	-
106700 DA Civil	-	-	-
108100 IT Admin	-	-	-
108301 Telecomm	33	-	33
108300-900 IT Software & Services	-	-	-
108500 IT Enterprise Infra	-	-	-
108800 IT Infrastructure Pres	-	-	-
109-0 Human Resources	-	-	-
113-0 Treasurer	22	-	22
105-0 Comm Svcs Admin	-	-	-
160-1 Public Works Admin	-	-	-
161-1 Repro & Mailroom	-	-	-
Fund 162-1 Facility Mgmt (Adj)	-	-	-
199100 Energy Maintenance	-	-	-
162000 Facilities Preservation	-	-	-
188-0 Fund Transfers	4,802	-	4,802
Total A-87 Costs	<u>142,135</u>	<u>-</u>	<u>142,135</u>
Distribute General Administration	-	-	-
Total Costs by Function	<u>142,135</u>	<u>-</u>	<u>142,135</u>
Unallowable Costs	-	-	-
Total Allocated Costs	<u>\$ 142,135</u>	<u>\$ -</u>	<u>\$ 142,135</u>

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 County Wide Cost Allocation Plan
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 Fixed for the Fiscal Year ending June 30, 2015

101-9 INTERNAL AUDIT

ALLOCATION OF COSTS:

	Internal Audit		
	Actual	Audit Hrs	%
Allocated Departments:			Allocated Costs
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%
103-6 Purchasing	-		0.0000%
106-1 DA Criminal	595		50.4664% 71,730
106700 DA Civil	-		0.0000%
108100 IT Admin	-		0.0000%
108301 Telecomm	-		0.0000%
108300-900 IT Software & Services	-		0.0000%
108500 IT Enterprise Infra	-		0.0000%
108800 IT Infrastructure Pres	-		0.0000%
109-0 Human Resources	-		0.0000%
113-0 Treasurer	53.85		4.5674% 6,492
105-0 Comm Svcs Admin	46.90		3.9779% 5,654
160-1 Public Works Admin	-		0.0000%
161-1 Repro & Mailroom	-		0.0000%
Fund 162-1 Facility Mgmt (Adj)	-		0.0000%
199100 Energy Maintenance	-		0.0000%
162000 Facilities Preservation	-		0.0000%
188-0 Fund Transfers	-		0.0000%
Subtotal, Allocated Departments	696		59.0117% 83,876
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%
105-3 Comm Svcs Operation	-		0.0000%
105-4 Comm Svcs Planning	-		0.0000%
105-5 Comm Svcs Engineering	-		0.0000%
106-2 CARES/SART	-		0.0000%
106-3 Family Support Enf	-		0.0000%
106-5 DA Grants	-		0.0000%
106710 DA CPS Integration	-		0.0000%
106-9 Drug Forfeitures	-		0.0000%
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%

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 Fixed for the Fiscal Year ending June 30, 2015

101-9 INTERNAL AUDIT

ALLOCATION OF COSTS:

	Internal Audit			
	Actual	Audit Hrs	%	Allocated Costs
140-1 Parks Administration		105.75	8.9695%	\$ 12,749
140-2 Parks Planning & Develop	-	-	0.0000%	-
140-3 Parks Recreation	-	-	0.0000%	-
140-4 Parks Operations	-	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	-	0.0000%	-
150-0 Sheriff		206.80	17.5403%	24,931
153-0 Medical Examiner	-	-	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%	-
179100 Social Services Admin	-	-	0.0000%	-
179120 County Child Welfare	-	-	0.0000%	-
179200 General Assistance	-	-	0.0000%	-
179250 Adult Comm Assis Center	-	-	0.0000%	-
179300 Medical Assit Indigent	-	-	0.0000%	-
179-2 Homeless Shelter	-	-	0.0000%	-
180-0 Intergovernmental	-	-	0.0000%	-
181-00 Community Support	-	-	0.0000%	-
182-0 Accrued Benefits	-	-	0.0000%	-
183-0 Administrative Enforcement	-	-	0.0000%	-
184-0 Regional Water Planning	-	-	0.0000%	-
187-0 Fire Suppression	-	-	0.0000%	-
189-0 Contingency	-	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	-	0.0000%	-
202-0 Public Health Administration	-	-	0.0000%	-
203-0 Stabilization Fund	-	-	0.0000%	-
204-0 Library Expansion	-	-	0.0000%	-
205-0 Animal Services		54.00	4.5802%	6,510
208-0 Enhanced 911	-	-	0.0000%	-
209-0 Regional Safety Training Center	-	-	0.0000%	-
210- Regional Communications Center	-	-	0.0000%	-
211-0 Truckee River Flood Mgmt	-	-	0.0000%	-
216-0 Roads	-	-	0.0000%	-
221-0 Direct Assist/Med Indigent	-	-	0.0000%	-
225-0 Senior Center		72	6.0899%	8,656
228-0 Child Prolective Services	-	-	0.0000%	-
266-0 Truckee Remediation District	-	-	0.0000%	-
270-1 Other Restricted Admin	-	-	0.0000%	-
270-2 Other Restricted Funds-Baseball	-	-	0.0000%	-
270-3 Other Restricted Funds- Coop Ext	-	-	0.0000%	-
270-6 Other Restricted Funds - May	-	-	0.0000%	-
270-7 Other Rest Funds - Admin Assess	-	-	0.0000%	-
280-0 TMFPD Special Revenue		9	0.7634%	1,085
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%	-

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101-9 INTERNAL AUDIT

ALLOCATION OF COSTS:

	Internal Audit			Allocated Costs
	Actual	Audit Hrs	%	
489-0 Capital Facilities Fund	-		0.0000%	\$ -
494-0 Infrastructure Fund	-		0.0000%	-
520 Golf Course	-		0.0000%	-
560 Building and Safety Fund	36		3.0450%	4,328
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%	-
680-0 TMFPD Health Benefits	-		0.0000%	-
682-0 TMFPD Worker's Comp	-		0.0000%	-
685-0 SFPD Health Benefits	-		0.0000%	-
711-0 TR Flood Investment	-		0.0000%	-
712-0 Nevada Works	-		0.0000%	-
713-0 RTC	-		0.0000%	-
714-0 WC School Dist Debt	-		0.0000%	-
715-0 Library Investment	-		0.0000%	-
716-0 TWRQSA Joint Venture	-		0.0000%	-
721-0 Public Guard Trust	-		0.0000%	-
722-0 Social Service Trust	-		0.0000%	-
730-0 Fish and Game	-		0.0000%	-
732-0 Range Improvement District	-		0.0000%	-
738-0 Court Trust Fund	-		0.0000%	-
739-0 Sheriff Trust & Agency Fund	-		0.0000%	-
740-0 Railroad Grd Sep Pro	-		0.0000%	-
742-0 Southwest Point/Arrowhead	-		0.0000%	-
750-0 OPEB Trust Fund	-		0.0000%	-
752-0 Agency Tax Settlement	-		0.0000%	-
753-0 Deferred Com Division	-		0.0000%	-
754-0 Tahoe Regional Planning	-		0.0000%	-
756-0 Tank Farm	-		0.0000%	-
766-0 Western Reg Wtr Comm	-		0.0000%	-
990055 May Building Trust	-		0.0000%	-
990221 Verdi Tv Admin	-		0.0000%	-
992010 Senior Services Fund	-		0.0000%	-
994000 TRPA Permits	-		0.0000%	-
994002 AT&T Cell Tower	-		0.0000%	-
994003 Ubiquite! Cell Tower	-		0.0000%	-
998000 Financial Assurances	-		0.0000%	-
Other	-		0.0000%	-
Total Allocations to Operating Depts:	483		40.9883%	58,259
Total Costs Allocated	1,179		100.0000%	\$ 142,135

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Based on Actual Costs for the Fiscal Year Ending June 30, 2013
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103-1 FINANCE ADMINISTRATION

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Finance Department is responsible for financial management and reporting for Washoe County. The Administrative budget includes the Director of Finance, who provides administrative and fiscal oversight and policy guidance to the Divisions within the Department. Finance administrative costs are allocated to each Division based on the FY 2013 salaries in each.

County of Washoe, Nevada
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103-1 FINANCE ADMINISTRATION

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services		General Admin		Finance Admin	
Department Expenditures						
Salaries	\$ 102,779	\$ -	\$ -	\$ 102,779	\$ -	\$ -
Salary %	100.0000%		0.0000%	100.0000%		
Benefits	35,276	-	-	35,276	-	-
	<u>138,055</u>			<u>138,055</u>		
Services & Supplies	3,254	-	-	3,254	-	-
Professional Svcs	21,560	-	-	21,560	-	-
Equipment	-	-	-	-	-	-
Departmental Expenditures Total	<u>162,869</u>			<u>162,869</u>		
A-87 Adjustments:						
Less Unallowable Prof Svcs	(160)			(160)		
Less: Statistical Order for TMFPD	(3)			(3)		
Less: Statistical Order for SFPD	(492)			(492)		
Add Depreciation, Equipment	-			-		
A-87 Allowable Costs	<u>162,214</u>			<u>162,214</u>		
Allocated Costs:						
101-1 County Manager	380			380		
101-6 Com Relations	411			411		
101-8 Mgmt Svcs	22			22		
101-9 Internal Audit	-			-		
103-1 Finance Admin	-			-		
103-3 Comptroller	1,885			1,885		
103-5 Budget Div	288			288		
103-6 Purchasing	112			112		
106-1 DA Criminal	-			-		
106700 DA Civil	2,127			2,127		
108100 IT Admin	-			-		
108301 Telecomm	65			65		
108300-900 IT Software & Services	12,481			12,481		
108500 IT Enterprise Infra	3,721			3,721		
108800 IT Infrastructure Pres	-			-		
109-0 Human Resources	31,658			31,658		
113-0 Treasurer	110			110		
105-0 Comm Svcs Admin	-			-		
160-1 Public Works Admin	-			-		
161-1 Repro & Mailroom	2,090			2,090		
Fund 162-1 Facility Mgmt(Adj)	23,522			23,522		
199100 Energy Maintenance	6,964			6,964		
162000 Facilities Preservation	165			165		
188-0 Fund Transfers	57,646			57,646		
Total A-87 Costs	<u>305,861</u>			<u>305,861</u>		
Distribute General Administration	-			-		
Total Costs by Function	<u>305,861</u>			<u>305,861</u>		
Unallowable Costs	-			-		
Total Allocated Costs	<u>\$ 305,861</u>			<u>\$ 305,861</u>		

Reconciliation to SAP 103-0 General Funds Only		
Central Service Cost Centers:		Total
Finance Admin	\$	162,869
Comptroller		1,804,170
Budget		511,771
Purchasing		380,564
Subtotal	\$	<u>2,859,374</u>
Non Central Service Cost Centers:		-
Total	\$	<u>2,859,374</u>

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 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

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	1,227,805	59.8526%	183,066
103-5 Budget Div	347,308	16.9305%	51,784
103-6 Purchasing	271,546	13.2372%	40,488
106-1 DA Criminal	-	0.0000%	-
106700 DA Civil	-	0.0000%	-
108100 IT Admin	-	0.0000%	-
108301 Telecomm	-	0.0000%	-
108300-900 IT Software & Services	-	0.0000%	-
108500 IT Enterprise Infra	-	0.0000%	-
108800 IT Infrastructure Pres	-	0.0000%	-
109-0 Human Resources	-	0.0000%	-
113-0 Treasurer	-	0.0000%	-
105-0 Comm Svcs Admin	-	0.0000%	-
160-1 Public Works Admin	-	0.0000%	-
161-1 Repro & Mailroom	-	0.0000%	-
Fund 162-1 Facility Mgmt (Adj)	-	0.0000%	-
199100 Energy Maintenance	-	0.0000%	-
162000 Facilities Preservation	-	0.0000%	-
188-0 Fund Transfers	-	0.0000%	-
Subtotal, Allocated Departments	1,846,659	90.0203%	275,338
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%	-
105-3 Comm Svcs Operation	-	0.0000%	-
105-4 Comm Svcs Planning	-	0.0000%	-
105-5 Comm Svcs Engineering	-	0.0000%	-
106-2 CARES/SART	-	0.0000%	-
106-3 Family Support Enf	-	0.0000%	-
106-5 DA Grants	-	0.0000%	-
106710 DA CPS Integration	-	0.0000%	-
106-9 Drug Forfeitures	-	0.0000%	-
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%	-

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103-1 FINANCE ADMINISTRATION

ALLOCATION OF COSTS:

Finance Admin			
	Div Salary \$	%	Allocated Costs
140-1 Parks Administration	\$ -	0.0000%	\$ -
140-2 Parks Planning & Develop	-	0.0000%	-
140-3 Parks Recreation	-	0.0000%	-
140-4 Parks Operations	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	-	0.0000%	-
153-0 Medical Examiner	-	0.0000%	-
154-0 Alternative Sentencing	-	0.0000%	-
157100 Public Guardian	-	0.0000%	-
159100 Public Administrator	-	0.0000%	-
160200 Public Works Projects	-	0.0000%	-
163100 County Engineer	-	0.0000%	-
179100 Social Services Admin	-	0.0000%	-
179120 County Child Welfare	-	0.0000%	-
179200 General Assistance	-	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-
179300 Medical Assit Indigent	-	0.0000%	-
179-2 Homeless Shelter	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-
181-00 Community Support	-	0.0000%	-
182-0 Accrued Benefits	-	0.0000%	-
183-0 Administrative Enforcement	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
187-0 Fire Suppression	-	0.0000%	-
189-0 Contingency	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-
202-0 Public Health Administration	-	0.0000%	-
203-0 Stabilization Fund	-	0.0000%	-
204-0 Library Expansion	-	0.0000%	-
205-0 Animal Services	-	0.0000%	-
208-0 Enhanced 911	-	0.0000%	-
209-0 Regional Safety Training Center	-	0.0000%	-
210 - Regional Communication Center	-	0.0000%	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-
216-0 Roads	-	0.0000%	-
221-0 Direct Assist/Med Indigent	-	0.0000%	-
225-0 Senior Center	-	0.0000%	-
228-0 Child Protective Services	-	0.0000%	-
256-0 Truckee Remediation District	-	0.0000%	-
270-1 Other Restricted Admin	-	0.0000%	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-
270-3 Other Restricted Funds- Coop Ext	-	0.0000%	-
270-6 Other Restricted Funds - May	-	0.0000%	-
270-7 Other Resl 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%	-

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103-1 FINANCE ADMINISTRATION

ALLOCATION OF COSTS:

Finance Admin			
	Div Salary \$	%	Allocated Costs
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%	-
566-0 Water Resources	-	0.0000%	-
568-0 So. Truckee Meadows GID	-	0.0000%	-
618-0 Health Benefits	-	0.0000%	-
619-0 Risk Management	204,722	9.9797%	30,523
669-0 Equipment Services	-	0.0000%	-
680-0 TMFPD Health Benefits	-	0.0000%	-
682-0 TMFPD Worker's Comp	-	0.0000%	-
685-0 SFPD Health Benefits	-	0.0000%	-
711-0 TR Flood Investment	-	0.0000%	-
712-0 Nevada Works	-	0.0000%	-
713-0 RTC	-	0.0000%	-
714-0 WC School Dist Debt	-	0.0000%	-
715-0 Library Investment	-	0.0000%	-
716-0 TWRQSA Joint Venture	-	0.0000%	-
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%	-
758-0 Tank Farm	-	0.0000%	-
766-0 Western Reg Wtr Comm	-	0.0000%	-
990055 May Building Trust	-	0.0000%	-
990221 Verdi Tv Admin	-	0.0000%	-
992010 Senior Services Fund	-	0.0000%	-
994000 TRPA Permits	-	0.0000%	-
994002 AT&T Cell Tower	-	0.0000%	-
994003 Ubiquitel Cell Tower	-	0.0000%	-
998000 Financial Assurances	-	0.0000%	-
Other	-	0.0000%	-
Total Allocations to Operating Depts:	204,722	9.9797%	30,523
Total Costs Allocated	\$ 2,051,381	100.0000%	\$ 305,861

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Based on Actual Costs for the Fiscal Year Ending June 30, 2013
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103-3 COMPTROLLER

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Office of the Comptroller provides accounting support to all County Departments. Services include maintenance and operation of the county-wide accounting and financial reporting system, including periodic budget reporting and detailed financial reports provided to County Departments in support of their financial management needs. The Comptroller also operates the County payroll system, issuing payroll payments and related financial reports for all departments. Costs of accounting services are allocated based on the number of accounting transactions processed in FY 2013 for each Department/Cost Center. Costs for accounts payable processing and disbursements are allocated based on the number of accounts payable transactions processed for each Department/budget unit. Costs of payroll services are allocated based on FY 2013 salary and wage costs within each budget unit.

The Comptroller's Office receives a direct reimbursement for Fund 340 and the OPEB Trust. The reimbursement for Fund 340 is specifically for the Special Assessment District (SAD) and is deducted from the Comptroller charge to the SAD in the Accts Payable total. This amount is \$10,674.60 for FY13. The reimbursement for 182020 is for OPEB Accounting Support and is \$29,358.00 in FY13.

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, 2013 and one half of the costs are allocated based on thousands of dollars collected for each Department.

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103-3 COMPTROLLER

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services		103310 Admin/Compt	103310 Comptroller	103320 Payroll	103330 Accts Pay	103700 Collections
Department Expenditures							
Salaries	\$ 1,227,805	\$ 119,140	\$ 453,811	\$ 167,854	\$ 288,023	\$ 198,977	
Salary %	100.0000%	9.7035%	36.9612%	13.6711%	23.4583%	16.2059%	
Benefits	482,535	37,939	176,262	66,031	124,803	77,499	
	<u>1,710,340</u>	<u>157,079</u>	<u>630,073</u>	<u>233,886</u>	<u>412,826</u>	<u>276,476</u>	
Services & Supplies	93,831	-	63,461	2,018	6,796	21,556	
Cash Discounts Lost	-	-	-	-	-	-	
Equipment	-	-	-	-	-	-	
Departmental Expenditures Total	<u>1,804,170</u>	<u>157,079</u>	<u>693,534</u>	<u>235,904</u>	<u>419,621</u>	<u>298,032</u>	
A-87 Adjustments:							
Less: Revenue Reimbursement	(161,323)	-	-	-	-	(22,562)	
Less: Other Gov't Reimbursement	(40,098)	-	(40,033)	-	(138,761)	(65)	
Less: Statistical Order for TMLPD	-	-	-	-	-	-	
Less: Stat Order for TMLPD Support	-	-	-	-	-	-	
Less: Statistical Order for SFPD	-	-	-	-	-	-	
Less: Capital Outlay	-	-	-	-	-	-	
A-87 Allowable Costs	<u>1,602,750</u>	<u>157,079</u>	<u>653,502</u>	<u>235,904</u>	<u>280,795</u>	<u>275,470</u>	
Allocated Costs:							
101-1 County Manager	4,544	441	1,680	621	1,066	736	
101-6 Com Relations	4,908	476	1,814	671	1,152	795	
101-8 Mgmt Svcs	257	25	95	35	60	42	
101-9 Internal Audit	-	-	-	-	-	-	
103-1 Finance Admin	183,066	17,764	67,663	25,027	42,944	29,667	
103-3 Comptroller	-	-	-	-	-	-	
103-5 Budget Div	2,504	243	926	342	587	406	
103-6 Purchasing	526	51	194	72	123	85	
106-1 DA Criminal	-	-	-	-	-	-	
106700 DA Civil	-	-	-	-	-	-	
108100 IT Admin	-	-	-	-	-	-	
108301 Telecomm	1,010	98	373	138	237	164	
108300-900 IT Software & Services	65,966	6,401	24,383	9,018	15,475	10,690	
108500 IT Enterprise Infra	24,193	2,348	8,942	3,307	5,675	3,921	
108800 IT Infrastructure Pres	-	-	-	-	-	-	
109-0 Human Resources	-	-	-	-	-	-	
113-0 Treasurer	581	56	216	79	136	94	
105-0 Comm Svcs Admin	-	-	-	-	-	-	
160-1 Public Works Admin	-	-	-	-	-	-	
161-1 Repro & Mailroom	13,253	1,286	4,898	1,812	3,109	2,148	
Fund 162-1 Facility Mgmt (Adj)	27,346	2,654	10,107	3,738	6,415	4,432	
199100 Energy Maintenance	8,718	846	3,222	1,192	2,045	1,413	
162000 Facilities Preservation	269	26	99	37	63	44	
188-0 Fund Transfers	115,292	11,188	42,614	15,762	27,046	18,684	
Total A-87 Costs	<u>2,055,183</u>	<u>200,982</u>	<u>820,728</u>	<u>297,755</u>	<u>366,928</u>	<u>346,791</u>	
Distribute General Administration	-	(200,982)	88,961	32,274	41,940	37,806	
Total Costs by Function	<u>2,055,183</u>	-	<u>909,689</u>	<u>330,030</u>	<u>428,868</u>	<u>386,597</u>	
Unallowable Costs	-	-	-	-	-	-	
Total Allocated Costs	<u>\$ 2,055,183</u>	<u>\$ -</u>	<u>\$ 909,689</u>	<u>\$ 330,030</u>	<u>\$ 428,868</u>	<u>\$ 386,597</u>	

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

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	\$ 544,493	0.3161%	\$ 1,043	59	0.0501%	\$ 215	0.20	0.2000%	\$ 1,899
101-6 Com Relations	270,511	0.1570%	518	176	0.1495%	641	-	0.0000%	-
101-8 Mgmt Svcs	427,346	0.2481%	819	150	0.1274%	546	-	0.0000%	-
101-9 Internal Audit	80,461	0.0467%	154	9	0.0076%	33	-	0.0000%	-
103-1 Finance Admin	102,779	0.0597%	197	46	0.0391%	168	0.16	0.1600%	1,520
103-3 Comptroller	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
103-5 Budget Div	347,308	0.2016%	665	33	0.0280%	120	-	0.0000%	-
103-6 Purchasing	271,546	0.1576%	520	35	0.0297%	127	-	0.0000%	-
106-1 DA Criminal	7,841,240	4.5516%	15,022	1,661	1.4112%	6,052	0.12	0.1200%	1,140
106700 DA Civil	2,299,325	1.3347%	4,405	220	0.1869%	802	-	0.0000%	-
108100 IT Admin	324,397	0.1883%	621	1,442	1.2251%	5,254	0.18	0.1800%	1,709
108301 Telecomm	167,671	0.0973%	321	-	0.0000%	-	-	0.0000%	-
108300-900 IT Software & Services	2,880,638	1.6721%	5,518	-	0.0000%	-	-	0.0000%	-
108500 IT Enterprise Infra	1,196,942	0.6948%	2,293	284	0.2413%	1,035	-	0.0000%	-
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
109-0 Human Resources	1,073,992	0.6234%	2,057	271	0.2302%	987	0.06	0.0600%	570
113-0 Treasurer	1,111,644	0.6453%	2,130	583	0.4953%	2,124	0.02	0.0200%	190
105-0 Comm Svcs Admin	78,262	0.0454%	150	-	0.0000%	-	0.08	0.0800%	760
160-1 Public Works Admin	401,532	0.2331%	769	71	0.0603%	259	0.06	0.0600%	570
161-1 Repro & Mailroom	243,363	0.1413%	466	485	0.4121%	1,767	0.08	0.0800%	760
Fund 162-1 Facility Mgmt (Adj)	1,741,376	1.0108%	3,336	4,546	3.8623%	16,564	0.14	0.1400%	1,330
199100 Energy Maintenance	-	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	21,404,826	12.4249%	41,004	10,071	8.5561%	36,694	1.10	1.1000%	10,448
Operating Departments									
100-0 County Commission	\$ 328,869	0.1909%	\$ 630	46	0.0391%	\$ 168	0.04	0.0400%	\$ 380
101-3 Grants Division - Co Mgr.	-	0.0000%	-	3	0.0025%	11	-	0.0000%	-
101-5 Emer Mgmt Administration	151,716	0.0881%	291	514	0.4367%	1,873	-	0.0000%	-
102-0 Assessor	3,691,204	2.1426%	7,071	372	0.3161%	1,356	0.08	0.0800%	760
103-9 Merit Award Program	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
104-0 Clerk	766,259	0.4448%	1,468	203	0.1725%	740	0.08	0.0800%	760
105-3 Comm Svcs Operation	-	0.0000%	-	2	0.0017%	7	-	0.0000%	-
105-4 Comm Svcs Planning	-	0.0000%	-	1	0.0008%	3	-	0.0000%	-
105-5 Comm Svcs Engineering	50,461	0.0293%	97	10	0.0085%	36	-	0.0000%	-
106-2 CARES/SART	-	0.0000%	-	498	0.4231%	1,815	-	0.0000%	-
106-3 Family Support Enf	2,104,511	1.2216%	4,032	399	0.3390%	1,454	-	0.0000%	-
106-5 DA Grants	-	0.0000%	-	98	0.0833%	357	-	0.0000%	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
106-9 Drug Forfeitures	54,198	0.0315%	104	94	0.0799%	343	-	0.0000%	-
108700 GIS	705,406	0.4095%	1,351	-	0.0000%	-	-	0.0000%	-
108-7 GIS Base Mapping	81,593	0.0474%	156	1	0.0008%	3	-	0.0000%	-
111-0 Recorder	1,145,482	0.6649%	2,194	203	0.1725%	740	0.08	0.0800%	760
112-0 Elections	367,974	0.2136%	705	1,163	0.9881%	4,238	0.14	0.1400%	1,330
116-0 Community Development	1,175,612	0.6824%	2,252	332	0.2821%	1,210	0.18	0.1800%	1,709
120-1 District Courts Admin	901,381	0.5232%	1,727	383	0.3254%	1,396	0.55	0.5500%	5,223
120-2 Courts Gen Jurisdiction	3,547,758	2.0594%	6,797	2,564	2.1784%	9,342	-	0.0000%	-
120-3 Family Court	2,915,569	1.6924%	5,585	1,159	0.9847%	4,223	-	0.0000%	-
120-4 Pre-Trial	803,847	0.4666%	1,540	73	0.0620%	266	-	0.0000%	-
120-5 Specialty Courts Division	470,533	0.2731%	901	218	0.1852%	794	-	0.0000%	-
123-0 Law Library	200,125	0.1162%	383	353	0.2999%	1,286	-	0.0000%	-
124-0 Public Defender	4,786,842	2.7786%	9,170	637	0.5412%	2,321	0.02	0.0200%	190
125-1 Incline Justice Court	329,961	0.1915%	632	133	0.1130%	485	0.04	0.0400%	380
125-3 Reno Justice Court	3,228,401	1.8740%	6,185	758	0.6440%	2,762	0.06	0.0600%	570
125-4 Sparks Justice Court	1,422,982	0.8260%	2,726	332	0.2821%	1,210	0.04	0.0400%	380
125-7 Wadsworth Justice Court	163,024	0.0946%	312	61	0.0518%	222	0.02	0.0200%	190
126-0 Incline Constable	66,124	0.0384%	127	205	0.1742%	747	0.02	0.0200%	190
127-0 Juvenile Services	7,567,476	4.3927%	14,497	3,219	2.7349%	11,729	0.31	0.3100%	2,944
128-0 Alternative Public Defender	1,226,471	0.7119%	2,349	206	0.1750%	751	0.02	0.0200%	190
129-0 Conflict Counsel	-	0.0000%	-	1,959	1.6644%	7,138	0.02	0.0200%	190
130-0 Library	5,043,269	2.9275%	9,662	1,186	1.0076%	4,321	0.29	0.2900%	2,754

County of Washoe, Nevada
 County Wide Cost Allocation Plan
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 Fixed for the Fiscal Year ending June 30, 2015

103-3 COMPTROLLER

ALLOCATION OF COSTS:

	103320 Payroll			103330 Accts Pay			103310 Comptroller		
	Salary \$	%	Allocated Costs	# Acct Pay Trans	%	Allocated Costs	Activity Weighting	%	Allocated Costs
140-1 Parks Administration	\$ 450,411	0.2615%	\$ 863	161	0.1368%	\$ 587	0.76	0.7600%	\$ 7,218
140-2 Parks Planning & Develop	144,625	0.0840%	277	23	0.0185%	84	-	0.0000%	-
140-3 Parks Recreation	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
140-4 Parks Operations	1,809,686	1.0505%	3,467	2,446	2.0781%	8,912	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
150-0 Sheriff	50,554,076	29.3452%	96,853	13,043	11.0819%	47,524	1.02	1.0200%	9,687
153-0 Medical Examiner	1,165,856	0.6767%	2,233	730	0.6202%	2,660	0.04	0.0400%	380
154-0 Alternative Sentencing	393,754	0.2286%	754	185	0.1572%	674	0.02	0.0200%	190
157100 Public Guardian	981,257	0.5696%	1,880	145	0.1232%	528	0.02	0.0200%	190
159100 Public Administrator	634,949	0.3686%	1,216	100	0.0850%	365	0.02	0.0200%	190
160200 Public Works Projects	-	0.0000%	-	8	0.0068%	29	-	0.0000%	-
163100 County Engineer	1,004,568	0.5831%	1,924	139	0.1181%	506	0.06	0.0600%	570
179100 Social Services Admin	213,365	0.1239%	409	1,156	0.9821%	4,212	0.18	0.1800%	1,709
179120 County Child Welfare	284,448	0.1651%	545	-	0.0000%	-	-	0.0000%	-
179200 General Assistance	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
179300 Medical Assit Indigent	1,562,402	0.9069%	2,993	-	0.0000%	-	-	0.0000%	-
179-2 Homeless Shelter	1,245	0.0007%	2	53	0.0450%	193	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-	25	0.0212%	91	-	0.0000%	-
181-00 Community Support	-	0.0000%	-	67	0.0569%	244	0.35	0.3500%	3,324
182-0 Accrued Benefits	-	0.0000%	-	1	0.0008%	3	-	0.0000%	(29,358)
183-0 Administrative Enforcement	-	0.0000%	-	40	0.0340%	146	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
187-0 Fire Suppression	3,742	0.0022%	7	256	0.2175%	933	0.10	0.1000%	950
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	2,929	2.4885%	10,672	-	0.0000%	-
202-0 Public Health Administration	9,803,867	5.6909%	18,782	5,078	4.3143%	18,503	3.48	3.4800%	33,050
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
204-0 Library Expansion	802,780	0.4660%	1,538	1,640	1.3934%	5,976	0.26	0.2600%	2,469
205-0 Animal Services	1,743,513	1.0121%	3,340	1,310	1.1130%	4,773	0.61	0.6100%	5,793
208-0 Enhanced 911	27,580	0.0160%	53	206	0.1750%	751	0.24	0.2400%	2,279
209-0 Regional Safety Training Center	200,935	0.1166%	385	377	0.3203%	1,374	0.26	0.2600%	2,469
210-0 Regional Communication Center	343,759	0.1995%	658	924	0.7850%	3,367	0.72	0.7200%	6,838
211-0 Truckee River Flood Mgmt	868,865	0.5044%	1,665	268	0.2277%	977	0.57	0.5700%	5,413
216-0 Roads	3,056,619	1.7743%	5,856	1,175	0.9983%	4,281	0.61	0.6100%	5,793
221-0 Direct Assist/Med Indigent	-	0.0000%	-	131	0.1113%	477	0.24	0.2400%	2,279
225-0 Senior Center	1,561,689	0.9065%	2,992	1,227	1.0425%	4,471	3.79	3.7900%	35,994
228-0 Child Protective Services	12,903,028	7.4899%	24,719	28,197	23.9569%	102,743	3.32	3.3200%	31,531
266-0 Truckee Remediation	457,714	0.2657%	877	418	0.3551%	1,523	0.69	0.6900%	6,553
270-1 Other Restricted Admin	-	0.0000%	-	-	0.0000%	-	17.88	17.8800%	169,810
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	0.0000%	-	0.24	0.2400%	2,279
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	12	0.0102%	44	0.24	0.2400%	2,279
270-6 Other Restricted Funds - May	195,181	0.1133%	374	447	0.3798%	1,629	0.76	0.7600%	7,218
270-7 Other Rest Funds- Admin Assess	-	0.0000%	-	442	0.3755%	1,610	0.64	0.6400%	6,078
280-0 TMFPD General Fund	8,832,877	5.1272%	16,921	4,246	3.6074%	15,471	1.53	1.5300%	14,531
281-0 SFPD General Fund	-	0.0000%	-	63	0.0535%	229	0.61	0.6100%	5,793
283-0 SFPD Emergency Fund	-	0.0000%	-	1	0.0008%	3	-	0.0000%	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
286-0 TMFPD Emergency Fund	118,351	0.0687%	227	31	0.0263%	113	-	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%	-	35	0.0297%	127	1.08	1.0800%	10,257
340-0 SAD Debt Service	-	0.0000%	-	110	0.0935%	401	8.20	8.2000%	67,202
386-0 TMFPD Debt Service	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
402-0 Public Works Construction Fund	-	0.0000%	-	1,326	1.1266%	4,832	3.88	3.8800%	36,849
404-0 Parks Construction Fund	-	0.0000%	-	582	0.4945%	2,121	11.82	11.8200%	112,257
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
480-0 TMFPD Const	-	0.0000%	-	531	0.4511%	1,935	-	0.0000%	-

County of Washoe, Nevada
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 Fixed for the Fiscal Year ending June 30, 2015

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
489-0 Capital Facilities Fund	\$ -	0.0000%	\$ -	268	0.2277%	\$ 977.00	1.15	1.1500%	\$ 10,922.00
494-0 Infrastructure Fund	-	0.0000%	-	-	0.0000%	-	0.53	0.5300%	5,034
520 Golf Course	299,319	0.1737%	573	660	0.5607%	2,405	1.46	1.4600%	13,866
560 Building and Safety Fund	826,173	0.4796%	1,583	259	0.2200%	944	0.54	0.5400%	5,128
566-0 Water Resources	4,199,010	2.4374%	8,044	5,609	4.7655%	20,438	8.12	8.1200%	77,117
568-0 So. Truckee Meadows GID	-	0.0000%	-	52	0.0442%	190	0.04	0.0400%	380
618-0 Health Benefits	240,850	0.1398%	461	2,150	1.8267%	7,834	1.11	1.1100%	10,542
619-0 Risk Management	204,722	0.1188%	392	532	0.4520%	1,938	0.54	0.5400%	5,128
669-0 Equipment Services	1,243,083	0.7216%	2,381	8,571	7.2820%	31,230	0.64	0.6400%	6,078
680-0 TMFPD Health Benefits	-	0.0000%	-	87	0.0739%	317	-	0.0000%	-
682-0 TMFPD Worker's Comp	-	0.0000%	-	4	0.0034%	15	-	0.0000%	-
685-0 SFPD Health Benefits	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
711-0 TR Flood Investments	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
712-0 Nevada Works	437,241	0.2538%	838	-	0.0000%	-	-	0.0000%	-
713-0 RTC	-	0.0000%	-	116	0.0986%	423	-	0.0000%	-
714-0 WC School Dist Debt	-	0.0000%	-	22	0.0187%	80	-	0.0000%	-
715-0 Library Investment	-	0.0000%	-	706	0.5998%	2,572	-	0.0000%	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	11	0.0093%	40	-	0.0000%	-
721-0 Public Guard Trust	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
722-0 Social Service Trust	-	0.0000%	-	68	0.0578%	248	-	0.0000%	-
730-0 Fish and Game	-	0.0000%	-	12	0.0102%	44	-	0.0000%	-
732-0 Range Improvement District	-	0.0000%	-	5	0.0042%	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	0.0119%	51	-	0.0000%	-
750-0 OPEB Trust Fund	-	0.0000%	-	107	0.0909%	390	2.73	2.7300%	25,927
752-0 Agency Tax Settlement	-	0.0000%	-	392	0.3330%	1,428	-	0.0000%	-
753-0 Deferred Com Division	-	0.0000%	-	16	0.0136%	58	-	0.0000%	-
754-0 Tahoe Regional Planning	-	0.0000%	-	35	0.0297%	127	-	0.0000%	-
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	132	0.1121%	481	-	0.0000%	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
990221 Verdi Tv Admin	-	0.0000%	-	114	0.0969%	416	-	0.0000%	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
994000 TRPA Permits	-	0.0000%	-	19	0.0161%	69	-	0.0000%	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
Other	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
Total Allocations to Operating Depts:	150,868,582	87.5751%	289,026	107,530	91.4439%	392,174	98.90	98.9000%	899,241
Total Costs Allocated	\$ 172,273,408	100.0000%	\$ 330,030	117,701	100.0000%	\$ 428,868	100.00	100.0000%	\$ 909,689

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

103-3 COMPTROLLER

ALLOCATION OF COSTS, cont'd:

	Collections		Collection Accounts		Collections		Collection Cleared		103320 Payroll	103330 Accts Pay	103310 Comptroller	Total Comptroller
	Referred Debt	%	Allocated Costs	FY 2013 \$ Cleared	%	Allocated Costs	Allocated Costs	Allocated Costs	Allocated Costs	Allocated Costs	Total Allocated	
Allocated Departments:												
101-1 County Manager	-	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ 1,043	\$ 215	\$ 1,899	\$ -	\$ 3,157	
101-6 Com Relations	-	0.0000%	-	-	0.0000%	-	518	641	-	-	1,159	
101-8 Mgmt Svcs	-	0.0000%	-	-	0.0000%	-	819	546	-	-	1,365	
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-	154	33	-	-	187	
103-1 Finance Admin	-	0.0000%	-	-	0.0000%	-	197	168	1,520	-	1,885	
103-3 Comptroller	-	0.0000%	-	-	0.0000%	-	-	-	-	-	-	
103-5 Budget Div	-	0.0000%	-	-	0.0000%	-	665	120	-	-	785	
103-6 Purchasing	-	0.0000%	-	-	0.0000%	-	520	127	-	-	647	
106-1 DA Criminal	-	0.0000%	-	-	0.0000%	-	15,022	6,052	1,140	-	22,214	
106700 DA Civil	-	0.0000%	-	-	0.0000%	-	4,405	802	-	-	5,207	
108100 IT Admin	-	0.0000%	-	-	0.0000%	-	621	5,254	1,709	-	7,584	
108301 Telecomm	-	0.0000%	-	-	0.0000%	-	321	-	-	-	321	
108300-900 IT Software & Services	-	0.0000%	-	-	0.0000%	-	5,518	-	-	-	5,518	
108500 IT Enterprise Infra	-	0.0000%	-	-	0.0000%	-	2,293	1,035	-	-	3,328	
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-	-	-	-	-	-	
109-0 Human Resources	-	0.0000%	-	-	0.0000%	-	2,057	987	570	-	3,614	
113-0 Treasurer	-	0.0000%	-	-	0.0000%	-	2,130	2,124	190	-	4,444	
105-0 Comm Svcs Admin	-	0.0000%	-	-	0.0000%	-	150	-	760	-	910	
160-1 Public Works Admin	-	0.0000%	-	-	0.0000%	-	769	259	570	-	1,598	
161-1 Repro & Mailroom	-	0.0000%	-	-	0.0000%	-	466	1,767	760	-	2,993	
Fund 162-1 Facility Mgmt (Adj)	-	0.0000%	-	-	0.0000%	-	3,336	16,564	1,330	-	21,230	
199100 Energy Maintenance	-	0.0000%	-	-	0.0000%	-	-	-	-	-	-	
162000 Facilities Preservation	-	0.0000%	-	-	0.0000%	-	-	-	-	-	-	
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-	-	-	-	-	
Subtotal, Allocated Departments	-	0.0000%	-	-	0.0000%	-	41,004	36,694	10,448	-	88,146	
Operating Departments												
100-0 County Commission	-	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ 630	\$ 168	\$ 380	\$ -	\$ 1,178	
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-	11	-	-	11	
101-5 Emer Mgmt Administration	-	0.0000%	-	-	0.0000%	-	291	1,873	-	-	2,164	
102-0 Assessor	-	0.0000%	-	-	0.0000%	-	7,071	1,356	760	-	9,187	
103-9 Merit Award Program	-	0.0000%	-	-	0.0000%	-	-	-	-	-	-	
104-0 Clerk	-	0.0000%	-	-	0.0000%	-	1,468	740	760	-	2,968	
105-3 Comm Svcs Operation	-	0.0000%	-	-	0.0000%	-	-	7	-	-	7	
105-4 Comm Svcs Planning	-	0.0000%	-	-	0.0000%	-	-	3	-	-	3	
105-5 Comm Svcs Engineering	-	0.0000%	-	-	0.0000%	-	97	35	-	-	133	
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-	-	1,815	-	-	1,815	
106-3 Family Support Enf	-	0.0000%	-	-	0.0000%	-	4,032	1,454	-	-	5,486	
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-	357	-	-	357	
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	-	-	-	-	-	
106-9 Drug Forfeitures	-	0.0000%	-	-	0.0000%	-	104	343	-	-	447	
108700 GIS	-	0.0000%	-	-	0.0000%	-	1,351	-	-	-	1,351	
108-7 GIS Base Mapping	-	0.0000%	-	-	0.0000%	-	156	3	-	-	159	
111-0 Recorder	-	0.0000%	-	-	0.0000%	-	2,194	740	760	-	3,694	
112-0 Elections	-	0.0000%	-	-	0.0000%	-	705	4,238	1,330	-	6,273	
116-0 Community Development	-	0.0000%	-	-	0.0000%	-	2,252	1,210	1,709	-	5,171	
120-1 District Courts Admin	5,206	29.3941%	56,818	60,472	10.3748%	20,054	1,727	1,396	5,223	-	85,218	
120-2 Courts Gen Jurisdiction	-	0.0000%	-	-	0.0000%	-	6,797	9,342	-	-	16,139	
120-3 Family Court	-	0.0000%	-	-	0.0000%	-	5,585	4,223	-	-	9,808	
120-4 Pre-Trial	-	0.0000%	-	-	0.0000%	-	1,540	266	-	-	1,806	
120-5 Specialty Courts Division	-	0.0000%	-	-	0.0000%	-	901	794	-	-	1,695	
123-0 Law Library	-	0.0000%	-	-	0.0000%	-	383	1,286	-	-	1,669	
124-0 Public Defender	3,674	20.7442%	40,098	173,145	29.7056%	57,421	9,170	2,321	190	-	109,200	
125-1 Incline Justice Court	-	0.0000%	-	-	0.0000%	-	632	485	380	-	1,497	
125-3 Reno Justice Court	-	0.0000%	-	-	0.0000%	-	6,185	2,762	570	-	9,517	
125-4 Sparks Justice Court	-	0.0000%	-	-	0.0000%	-	2,726	1,210	380	-	4,316	
125-7 Wadsworth Justice Court	408	2.3037%	4,453	106,292	18.2359%	35,250	312	222	190	-	40,427	
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-	127	747	190	-	1,064	
127-0 Juvenile Services	4,220	23.8270%	46,057	164,068	28.1483%	54,410	14,497	11,729	2,944	-	129,637	
128-0 Alternative Public Defender	-	0.0000%	-	-	0.0000%	-	2,349	751	190	-	3,290	
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-	7,138	190	-	7,328	
130-0 Library	-	0.0000%	-	-	0.0000%	-	9,662	4,321	2,754	-	16,737	

County of Washoe, Nevada
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 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

103-3 COMPTROLLER

ALLOCATION OF COSTS, cont'd:

	Collections		Collection Accounts		Collections		Collection Cleared		103320 Payroll	103330 Accts Pay	103310 Comptroller	Total Comptroller
	Referred Debt	%	Allocated Costs	FY 2013 \$ Cleared	%	Allocated Costs	Allocated Costs	Allocated Costs	Allocated Costs	Allocated Costs	Total Allocated	
140-1 Parks Administration	-	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ 863	\$ 587	\$ 7,218	\$ -	\$ 8,668	
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-	277	84	-	-	361	
140-3 Parks Recreation	-	0.0000%	-	-	0.0000%	-	-	-	-	-	-	
140-4 Parks Operations	-	0.0000%	-	-	0.0000%	-	3,467	8,912	-	-	12,379	
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-	-	-	-	-	
150-0 Sheriff	1,910	10.7843%	20,846	37,399	6.4163%	12,403	96,853	47,524	9,687	-	187,313	
153-0 Medical Examiner	-	0.0000%	-	-	0.0000%	-	2,233	2,660	380	-	5,273	
154-0 Alternative Sentencing	-	0.0000%	-	-	0.0000%	-	754	674	190	-	1,618	
157100 Public Guardian	-	0.0000%	-	-	0.0000%	-	1,880	528	190	-	2,598	
159100 Public Administrator	-	0.0000%	-	-	0.0000%	-	1,216	365	190	-	1,771	
160200 Public Works Projects	-	0.0000%	-	-	0.0000%	-	-	29	-	-	29	
163100 County Engineer	-	0.0000%	-	-	0.0000%	-	1,924	506	570	-	3,000	
179100 Social Services Admin	-	0.0000%	-	-	0.0000%	-	409	4,212	1,709	-	6,330	
179120 County Child Welfare	-	0.0000%	-	-	0.0000%	-	545	-	-	-	545	
179200 General Assistance	-	0.0000%	-	-	0.0000%	-	-	-	-	-	-	
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-	-	-	-	-	-	
179300 Medical Assit Indigent	-	0.0000%	-	-	0.0000%	-	2,993	-	-	-	2,993	
179-2 Homeless Shelter	-	0.0000%	-	-	0.0000%	-	2	193	-	-	195	
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-	-	91	-	-	91	
181-00 Community Support	-	0.0000%	-	-	0.0000%	-	-	244	3,324	-	3,568	
182-0 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-	3	(29,358)	-	(29,355)	
183-0 Administrative Enforcement	-	0.0000%	-	-	0.0000%	-	-	146	-	-	146	
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-	-	-	-	-	
187-0 Fire Suppression	-	0.0000%	-	-	0.0000%	-	7	933	950	-	1,890	
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-	-	-	-	-	
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-	-	10,672	-	-	10,672	
202-0 Public Health Administration	-	0.0000%	-	-	0.0000%	-	18,782	18,503	33,050	-	70,335	
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-	-	-	-	-	
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-	1,538	5,976	2,469	-	9,983	
205-0 Animal Services	1,029	5.8099%	11,230	4,037	0.6927%	1,339	3,340	4,773	5,793	-	26,475	
208-0 Enhanced 911	-	0.0000%	-	-	0.0000%	-	53	751	2,279	-	3,083	
209-0 Regional Safety Training Center	-	0.0000%	-	-	0.0000%	-	385	1,374	2,469	-	4,228	
210-0 Regional Communication Center	-	0.0000%	-	-	0.0000%	-	658	3,367	6,838	-	10,863	
211-0 Truckee River Flood Mgmt	-	0.0000%	-	-	0.0000%	-	1,665	977	5,413	-	8,055	
216-0 Roads	-	0.0000%	-	-	0.0000%	-	5,856	4,281	5,793	-	15,930	
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-	0.0000%	-	-	477	2,279	-	2,756	
225-0 Senior Center	-	0.0000%	-	-	0.0000%	-	2,992	4,471	35,994	-	43,457	
228-0 Child Protective Services	-	0.0000%	-	-	0.0000%	-	24,719	102,743	31,531	-	158,993	
266-0 Truckee Remediation District	-	0.0000%	-	-	0.0000%	-	877	1,523	6,553	-	8,953	
270-1 Other Restricted Admin	-	0.0000%	-	-	0.0000%	-	-	-	169,810	-	169,810	
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	0.0000%	-	-	-	2,279	-	2,279	
270-3 Other Restricted Funds- Coop Ext	-	0.0000%	-	-	0.0000%	-	-	44	2,279	-	2,323	
270-6 Other Restricted Funds - May	-	0.0000%	-	-	0.0000%	-	374	1,629	7,218	-	9,221	
270-7 Other Rest Funds- Admin Assess	-	0.0000%	-	-	0.0000%	-	-	1,610	6,078	-	7,688	
280-0 TMFPD General Fund	-	0.0000%	-	-	0.0000%	-	16,921	15,471	14,531	-	46,923	
281-0 SFPD General Fund	-	0.0000%	-	-	0.0000%	-	-	229	5,793	-	6,022	
283-0 SFPD Emergency Fund	-	0.0000%	-	-	0.0000%	-	-	3	-	-	3	
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-	-	0.0000%	-	-	-	-	-	-	
286-0 TMFPD Emergency Fund	-	0.0000%	-	-	0.0000%	-	227	113	-	-	340	
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%	-	-	127	10,257	-	10,384	
340-0 SAD Debt Service	-	0.0000%	-	-	0.0000%	-	-	401	67,202	-	67,603	
386-0 TMFPD Debt Service	-	0.0000%	-	-	0.0000%	-	-	-	-	-	-	
402-0 Public Works Construction Fund	-	0.0000%	-	-	0.0000%	-	-	4,832	36,849	-	41,681	
404-0 Parks Construction Fund	-	0.0000%	-	-	0.0000%	-	-	2,121	112,257	-	114,378	
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-	0.0000%	-	-	-	-	-	-	
480-0 TMFPD Const	-	0.0000%	-	-	0.0000%	-	-	1,935	-	-	1,935	

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

103-3 COMPTROLLER

ALLOCATION OF COSTS, cont'd:

	Collections		Collection Accounts		Collections		Collection Cleared		103320 Payroll	103330 Accts Pay	103310 Comptroller	Total Comptroller
	Referred Debt	%	Allocated Costs	FY 2013 \$ Cleared	%	Allocated Costs	Allocated Costs	Allocated Costs	Allocated Costs	Allocated Costs	Total Allocated	
489-0 Capital Facilities Fund	-	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -	\$ -	\$ 977	\$ -	\$ 10,922	\$ 11,899
494-0 Infrastructure Fund	-	0.0000%	-	-	0.0000%	-	-	-	-	-	5,034	5,034
520 Golf Course	-	0.0000%	-	-	0.0000%	-	-	573	2,405	-	13,866	16,844
560 Building and Safety Fund	-	0.0000%	-	-	0.0000%	-	-	1,583	944	-	5,128	7,655
566-0 Water Resources	1,147	6.4762%	12,518	22,453	3.8521%	7,446	8,044	20,438	77,117	-	125,563	125,563
568-0 So Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	-	-	190	-	380	570
618-0 Health Benefits	-	0.0000%	-	-	0.0000%	-	-	461	7,834	-	10,542	18,837
619-0 Risk Management	-	0.0000%	-	-	0.0000%	-	-	392	1,938	-	5,128	7,458
669-0 Equipment Services	-	0.0000%	-	-	0.0000%	-	-	2,381	31,230	-	6,078	39,689
680-0 TMFPD Health Benefits	-	0.0000%	-	-	0.0000%	-	-	-	317	-	-	317
682-0 TMFPD Worker's Comp	-	0.0000%	-	-	0.0000%	-	-	-	15	-	-	15
685-0 SFPD Health Benefits	-	0.0000%	-	-	0.0000%	-	-	-	-	-	-	-
711-0 TR Flood Investments	-	0.0000%	-	-	0.0000%	-	-	-	-	-	-	-
712-0 Nevada Works	-	0.0000%	-	-	0.0000%	-	-	838	-	-	-	838
713-0 RTC	-	0.0000%	-	-	0.0000%	-	-	-	423	-	-	423
714-0 WC School Dist Debt	-	0.0000%	-	-	0.0000%	-	-	-	80	-	-	80
715-0 Library Investment	-	0.0000%	-	-	0.0000%	-	-	-	2,572	-	-	2,572
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	0.0000%	-	-	-	40	-	-	40
721-0 Public Guard Trust	-	0.0000%	-	-	0.0000%	-	-	-	-	-	-	-
722-0 Social Service Trust	-	0.0000%	-	-	0.0000%	-	-	-	248	-	-	248
730-0 Fish and Game	-	0.0000%	-	-	0.0000%	-	-	-	44	-	-	44
732-0 Range Improvement District	-	0.0000%	-	-	0.0000%	-	-	-	18	-	-	18
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%	-	-	-	51	-	-	51
750-0 OPEB Trust Fund	-	0.0000%	-	-	0.0000%	-	-	-	390	-	25,927	26,317
752-0 Agency Tax Settlement	-	0.0000%	-	-	0.0000%	-	-	-	1,428	-	-	1,428
753-0 Deferred Com Division	-	0.0000%	-	-	0.0000%	-	-	-	58	-	-	58
754-0 Tahoe Regional Planning	-	0.0000%	-	-	0.0000%	-	-	-	127	-	-	127
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-	-	-	-	-	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	0.0000%	-	-	-	481	-	-	481
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-	-	-	-	-	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-	-	-	416	-	-	416
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-	-	-	-	-	-	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-	-	-	69	-	-	69
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	117	0.6606%	1,278	15,005	2.5743%	4,976	-	-	-	-	150,155	156,408
Total Allocations to Operating Depts:	17,711	100.0000%	193,298	582,872	100.0000%	193,298	\$ 289,026	\$ 392,174	\$ 899,241	\$ 1,967,037		
Total Costs Allocated	17,711	100.0000%	\$ 193,298	\$ 582,872	100.0000%	\$ 193,298	\$ 330,030	\$ 428,668	\$ 909,689	\$ 2,055,183		

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 2013 approved budgets (in \$1,000s). The allocation does not include any capital funds, claim expenditures, nor debt service.

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 Fixed for the Fiscal Year ending June 30, 2015

103-5 BUDGET DIVISION

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	General Admin	Budget Division
Department Expenditures			
Salaries	\$ 347,308	\$ -	\$ 347,308
Salary %	100.0000%	0.0000%	100.0000%
Benefits	132,239	-	132,239
	<u>479,547</u>	<u>-</u>	<u>479,547</u>
Services & Supplies	9,576	-	9,576
Professional Svcs	22,648	-	22,648
Other Expense	-	-	-
Equipment	-	-	-
Departmental Expenditures Total	<u>511,771</u>	<u>-</u>	<u>511,771</u>
A-87 Adjustments:			
Non-Allocable Professional Svcs	-	-	-
Add Depreciation, Equipment	-	-	-
A-87 Allowable Costs	<u>511,771</u>	<u>-</u>	<u>511,771</u>
Allocated Costs:			
101-1 County Manager	1,286	-	1,286
101-6 Com Relations	1,388	-	1,388
101-8 Mgmt Svcs	73	-	73
101-9 Internal Audit	-	-	-
103-1 Finance Admin	51,784	-	51,784
103-3 Comptroller	785	-	785
103-5 Budget Div	-	-	-
103-6 Purchasing	28	-	28
106-1 DA Criminal	-	-	-
106700 DA Civil	-	-	-
108100 IT Admin	-	-	-
108301 Telecomm	261	-	261
108300-900 IT Software & Services	-	-	-
108500 It Enterprise Infra	-	-	-
108800 IT Infrastructure Pres	-	-	-
109-0 Human Resources	-	-	-
113-0 Treasurer	79	-	79
105-0 Comm Svcs Admin	-	-	-
160-1 Public Works Admin	-	-	-
161-1 Repro & Mailroom	-	-	-
Fund 162-1 Facility Mgmt (Adj)	-	-	-
199100 Energy Maintenance	-	-	-
162000 Facilities Preservation	-	-	-
188-0 Fund Transfers	19,210	-	19,210
Total A-87 Costs	<u>586,665</u>	<u>-</u>	<u>586,665</u>
Distribute General Administration			
	-	-	-
Total Costs by Function	<u>586,665</u>	<u>-</u>	<u>586,665</u>
Unallowable Costs	-	-	-
Total Allocated Costs	<u>\$ 586,665</u>	<u>\$ -</u>	<u>\$ 586,665</u>

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103-5 BUDGET DIVISION

ALLOCATION OF COSTS:

Budget Division			
	Budget (\$1000)	%	Allocated Costs
Allocated Departments:			
101-1 County Manager	\$ 846	0.1958%	\$ 1,149
101-6 Com Relations	717	0.1660%	974
101-8 Mgmt Svcs	822	0.1903%	1,116
101-9 Internal Audit	124	0.0287%	168
103-1 Finance Admin	212	0.0491%	288
103-3 Comptroller	1,844	0.4269%	2,504
103-5 Budget Div	-	0.0000%	-
103-6 Purchasing	394	0.0912%	535
106-1 DA Criminal	12,122	2.8060%	16,462
106700 DA Civil	1,955	0.4526%	2,655
108100 IT Admin	1,307	0.3025%	1,775
108301 Telecomm	-	0.0000%	-
108300-900 IT Software & Services	5,167	1.1961%	7,017
108500 IT Enterprise Infra	2,290	0.5301%	3,110
108800 IT Infrastructure Pres	805	0.1863%	1,093
109-0 Human Resources	1,840	0.4259%	2,499
113-0 Treasurer	2,395	0.5544%	3,252
105-0 Comm Svcs Admin	93	0.0215%	126
160-1 Public Works Admin	1,186	0.2745%	1,610
161-1 Repro & Mailroom	-	0.0000%	-
Fund 162-1 Facility Mgmt (Adj)	5,689	1.3632%	7,997
199100 Energy Maintenance	3,879	0.8979%	5,268
162000 Facilities Preservation	-	0.0000%	-
188-0 Fund Transfers	-	0.0000%	-
Subtotal, Allocated Departments	43,887	10.1590%	59,598
Operating Departments			
100-0 County Commission	\$ 561	0.1299%	\$ 762
101-3 Grants Division - Co Mgr.	17	0.0039%	23
101-5 Emer Mgmt Administration	1,231	0.2850%	1,672
102-0 Assessor	6,646	1.5384%	9,025
103-9 Merit Award Program	-	0.0000%	-
104-0 Clerk	1,222	0.2829%	1,660
105-3 Comm Svcs Operation	6,223	1.4405%	8,451
105-4 Comm Svcs Planning	3	0.0007%	4
105-5 Comm Svcs Engineering	175	0.0405%	238
106-2 CARES/SART	543	0.1257%	737
106-3 Family Support Enf	3,807	0.8813%	5,170
106-5 DA Grants	116	0.0269%	158
106710 DA CPS Integration	1,251	0.2896%	1,699
106-9 Drug Forfeitures	346	0.0801%	470
108700 GIS	997	0.2308%	1,354
108-7 GIS Base Mapping	421	0.0975%	572
111-0 Recorder	4,573	1.0586%	6,210
112-0 Elections	1,370	0.3171%	1,860
116-0 Community Development	1,760	0.4074%	2,390
120-1 District Courts Admin	2,503	0.5794%	3,399
120-2 Courts Gen Jurisdiction	8,967	2.0757%	12,177
120-3 Family Court	5,425	1.2558%	7,367
120-4 Pre-Trial	1,290	0.2986%	1,752
120-5 Specialty Courts Division	2,214	0.5125%	3,007
123-0 Law Library	626	0.1449%	850
124-0 Public Defender	6,977	1.6151%	9,475
125-1 Incline Justice Court	476	0.1102%	647
125-3 Reno Justice Court	4,799	1.1109%	6,517
125-4 Sparks Justice Court	2,224	0.5148%	3,020
125-7 Wadsworth Justice Court	233	0.0539%	316
126-0 Incline Constable	109	0.0252%	148
127-0 Juvenile Services	13,656	3.1611%	18,545
128-0 Alternative Public Defender	1,857	0.4299%	2,522
129-0 Conflict Counsel	1,842	0.4264%	2,502
130-0 Library	7,712	1.7852%	10,473

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 Fixed for the Fiscal Year ending June 30, 2015

103-5 BUDGET DIVISION

ALLOCATION OF COSTS:

	<u>Budget Division</u>		
	Budget (\$1000)	%	Allocated Costs
140-1 Parks Administration	\$ -	0.0000%	\$ -
140-2 Parks Planning & Develop	-	0.0000%	-
140-3 Parks Recreation	-	0.0000%	-
140-4 Parks Operations	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	96,646	22.3718%	131,249
153-0 Medical Examiner	2,079	0.4813%	2,824
154-0 Alternative Sentencing	760	0.1759%	1,032
157100 Public Guardian	1,471	0.3405%	1,998
159100 Public Administrator	940	0.2176%	1,277
160200 Public Works Projects	-	0.0000%	-
163100 County Engineer	1,775	0.4109%	2,411
179100 Social Services Admin	404	0.0935%	549
179120 County Child Welfare	572	0.1324%	777
179200 General Assistance	1,737	0.4021%	2,359
179250 Adult Comm Assis Center	1,138	0.2634%	1,545
179300 Medical Assit Indigent	14,270	3.3033%	19,379
179-2 Homeless Shelter	407	0.0942%	553
180-0 Intergovernmental	3,232	0.7482%	4,389
181-00 Community Support	407	0.0942%	553
182-0 Accrued Benefits	-	0.0000%	-
183-0 Administrative Enforcement	25	0.0058%	34
184-0 Regional Water Planning	-	0.0000%	-
187-0 Fire Suppression	801	0.1854%	1,088
189-0 Contingency	-	0.0000%	-
199-0 Undesig Rev - Excl- Energy & Lease	-	0.0000%	-
202-0 Public Health Administration	20,745	4.8021%	28,172
203-0 Stabilization Fund	-	0.0000%	-
204-0 Library Expansion	2,367	0.5479%	3,214
205-0 Animal Services	5,142	1.1903%	6,983
208-0 Enhanced 911	1,981	0.4586%	2,690
209-0 Regional Safety Training Center	726	0.1681%	986
210-0 Regional Communication Center	1,158	0.2681%	1,573
211-0 Truckee River Flood Mgmt	13,865	3.2095%	18,829
216-0 Roads	9,412	2.1787%	12,782
221-0 Direct Assist/Med Indigent	7,767	1.7979%	10,548
225-0 Senior Center	4,708	1.0898%	6,393
228-0 Child Protective Services	52,957	12.2587%	71,917
266-0 Truckee Remediation District	8,293	1.9197%	11,262
270-1 Other Restricted Admin	45	0.0104%	61
270-2 Other Restricted Funds-Baseball	-	0.0000%	-
270-3 Other Restricted Funds-Coop Ext	1,223	0.2831%	1,661
270-6 Other Restricted Funds - May	591	0.1368%	803
270-7 Other Rest Funds-Admin Assess	1,447	0.3350%	1,965
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%	-

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103-5 BUDGET DIVISION

ALLOCATION OF COSTS:

	Budget Division		
	Budget (\$1000)	%	Allocated Costs
489-0 Capital Facilities Fund	\$ -	0.0000%	\$ -
494-0 Infrastructure Fund	-	0.0000%	-
520 Golf Course	873	0.2021%	1,186
560 Building and Safety Fund	1,689	0.3910%	2,294
566-0 Water Resources	21,845	5.0568%	29,666
568-0 So.Truckee Meadows GID	3,588	0.8306%	4,873
618-0 Health Benefits	343	0.0794%	466
619-0 Risk Management	2,430	0.5625%	3,300
669-0 Equipment Services	6,078	1.4070%	8,254
680-0 TMLPD Health Benefits	-	0.0000%	-
682-0 TMLPD Worker's Comp	-	0.0000%	-
685-0 SFPD Health Benefits	-	0.0000%	-
711-0 TR Flood Investment	-	0.0000%	-
712-0 Nevada Works	-	0.0000%	-
713-0 RTC	-	0.0000%	-
714-0 WC School Dist Debl	-	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%	-
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:	388,109	89.8410%	527,067
Total Costs Allocated	\$ 431,996	100.0000%	\$ 588,665

* Used only Operating Revenues (No Capital Outlay, Other Use, or claims costs, or Debt Service, or Funds)
 For 182-0 Accrued Benefits and OPEB budgeted amount of \$18,560,000 was excluded because this is not an operating Cost Center
 For 199-0 budgeted amounts of \$450,000 for Undesignated Rev and \$128,500 for IV-D Grant Funds was excluded because this is not an operating Cost Center
 For 199-0 the budgeted amount for Leases, \$536,373 was included in the PW Admin amount and \$3,878,757 for Energy is under the Energy line item.
 For the TMLPD, Fund Centers 280-0 and 286-0, and the SFPD, Fund Centers 281-0 and 283-0, Budget costs were removed based upon no direct support from the Budget Division

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103-6 PURCHASING

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

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

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103-6 PURCHASING

COSTS TO BE ALLOCATED	Total, all	General Admin	Purchasing Services	Fixed Asset Services
Department Expenditures				
Salaries	\$ 271,546	\$ -	\$ 271,546	-
Salary %	100.0000%	0.0000%	100.0000%	0.0000%
Benefits	99,160	-	99,160	-
	<u>370,706</u>	<u>-</u>	<u>370,706</u>	<u>-</u>
Services & Supplies	9,858	-	9,858	-
Professional Svcs	-	-	-	-
Equipment	-	-	-	-
Departmental Expenditures Total	<u>380,564</u>	<u>-</u>	<u>380,564</u>	<u>-</u>
A-87 Adjustments:				
Delete Capital Equipment	-	-	-	-
Miscellaneous Revenue	(86,650)	-	(86,650)	-
Add Depreciation, Building	-	-	-	-
A-87 Allowable Costs	<u>293,914</u>	<u>-</u>	<u>293,914</u>	<u>-</u>
Allocated Costs:				
101-1 County Manager	1,005	-	1,005	-
101-6 Com Relations	1,086	-	1,086	-
101-8 Mgmt Svcs	57	-	57	-
101-9 Internal Audit	-	-	-	-
103-1 Finance Admin	40,488	-	40,488	-
103-3 Comptroller	647	-	647	-
103-5 Budget Div	535	-	535	-
103-6 Purchasing	-	-	-	-
106-1 DA Criminal	-	-	-	-
106700 DA Civil	6,080	-	6,080	-
108100 IT Admin	-	-	-	-
108301 Telecomm	326	-	326	-
108300-900 IT Software & Services	17,826	-	17,826	-
108500 IT Enterprise Infra	5,327	-	5,327	-
108800 IT Infrastructure Pres	-	-	-	-
109-0 Human Resources	-	-	-	-
113-0 Treasurer	84	-	84	-
105-0 Comm Svcs Admin	-	-	-	-
160-1 Public Works Admin	-	-	-	-
161-1 Repro & Mailroom	-	-	-	-
162-1 Facility Management (Adj)	8,792	-	8,792	-
199100 Energy Maintenance	3,192	-	3,192	-
162000 Facilities Preservation	99	-	99	-
188-0 Fund Transfers	52,844	-	52,844	-
Total A-87 Costs	<u>432,302</u>	<u>-</u>	<u>432,302</u>	<u>-</u>
Distribute General Administration	-	-	-	-
Total Costs by Function	<u>432,302</u>	<u>-</u>	<u>432,302</u>	<u>-</u>
Total Allocated Costs	<u>\$ 432,302</u>	<u>\$ -</u>	<u>\$ 432,302</u>	<u>\$ -</u>

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103-6 PURCHASING

ALLOCATION OF COSTS:

Allocated Departments:	Purchase Order		Purchase Order		Average %	Allocated Costs
	#	%	\$	%		
Purchasing Services						
101-1 County Manager	5	0.0604%	\$ 179,000	0.2647%	0.1626%	\$ 703
101-6 Com Relations	14	0.1692%	239,602	0.3544%	0.2618%	1,132
101-8 Mgmt Svcs	4	0.0483%	165,018	0.2440%	0.1462%	632
101-9 Internal Audit	2	0.0242%	11,920	0.0176%	0.0209%	90
103-1 Finance Admin	2	0.0242%	18,600	0.0275%	0.0259%	112
103-3 Comptroller	13	0.1571%	58,161	0.0860%	0.1216%	526
103-5 Budget Div	1	0.0121%	600	0.0009%	0.0065%	28
103-6 Purchasing	-	0.0000%	-	0.0000%	0.0000%	-
106-1 DA Criminal	38	0.4592%	164,842	0.2438%	0.3515%	1,520
106700 DA Civil	7	0.0846%	16,777	0.0248%	0.0547%	236
108100 IT Admin	94	1.1358%	1,488,537	2.2014%	1.6686%	7,213
108301 Telecomm	2	0.0242%	6,061	0.0090%	0.0166%	72
108300-900 IT Software & Services	36	0.4350%	95,513	0.1413%	0.2882%	1,246
108500 It Enterprise Infra	79	0.9546%	174,195	0.2576%	0.6061%	2,620
108800 IT Infrastructure Pres	72	0.8700%	370,411	0.5478%	0.7089%	3,065
109-0 Human Resources	27	0.3262%	112,168	0.1659%	0.2461%	1,064
113-0 Treasurer	28	0.3383%	84,267	0.1246%	0.2315%	1,001
105-0 Comm Svcs Admin	6	0.0725%	42,109	0.0623%	0.0674%	291
160-1 Public Works Admin	13	0.1571%	56,495	0.0836%	0.1204%	520
161-1 Repro & Mailroom	34	0.4108%	210,611	0.3115%	0.3612%	1,561
Fund 162-1 Facility Mgmt (Adj)	29	0.3504%	181,568	0.2685%	0.3095%	1,338
199100 Energy Maintenance	127	1.5346%	675,468	0.9990%	1.2668%	5,476
162000 Facilities Preservation	47	0.5679%	282,663	0.4180%	0.4930%	2,131
188-0 Fund Transfers	-	0.0000%	-	0.0000%	0.0000%	-
Subtotal, Allocated Departments	680	8.2167%	4,634,585	6.8542%	7.5360%	32,577
Operating Departments						
100-0 County Commission	1	0.0121%	\$ 800	0.0012%	0.0067%	\$ 29
101-3 Grants Division - Co Mgr.	68	0.8217%	673,121	0.9955%	0.9086%	3,928
101-5 Emer Mgmt Administration	1	0.0121%	2,500	0.0037%	0.0079%	34
102-0 Assessor	48	0.5800%	241,608	0.3573%	0.4687%	2,026
103-9 Merit Award Program	-	0.0000%	-	0.0000%	0.0000%	-
104-0 Clerk	15	0.1812%	16,550	0.0245%	0.1029%	445
105-3 Comm Svcs Operation	-	0.0000%	-	0.0000%	0.0000%	-
105-4 Comm Svcs Planning	-	0.0000%	-	0.0000%	0.0000%	-
105-5 Comm Svcs Engineering	-	0.0000%	-	0.0000%	0.0000%	-
106-2 CARES/SART	11	0.1329%	186,500	0.2758%	0.2044%	884
106-3 Family Support Enf	33	0.3987%	119,788	0.1772%	0.2880%	1,245
106-5 DA Grants	9	0.1087%	22,695	0.0336%	0.0712%	308
106710 DA CPS Integration	-	0.0000%	-	0.0000%	0.0000%	-
106-9 Drug Forfeitures	5	0.0604%	108,202	0.1600%	0.1102%	476
108700 GIS	-	0.0000%	-	0.0000%	0.0000%	-
108-7 GIS Base Mapping	1	0.0121%	166,829	0.2467%	0.1294%	559
111-0 Recorder	35	0.4229%	161,419	0.2387%	0.3308%	1,430
112-0 Elections	60	0.7250%	522,014	0.7720%	0.7485%	3,236
116-0 Community Development	4	0.0483%	5,402	0.0080%	0.0282%	122
120-1 District Courts Admin	156	1.8850%	2,294,159	3.3929%	2.6390%	11,408
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	24	0.2900%	186,430	0.2757%	0.2829%	1,223
124-0 Public Defender	25	0.3021%	68,001	0.1006%	0.2014%	871
125-1 Incline Justice Court	11	0.1329%	6,812	0.0101%	0.0715%	309
125-3 Reno Justice Court	47	0.5679%	76,411	0.1130%	0.3405%	1,472
125-4 Sparks Justice Court	40	0.4833%	50,949	0.0754%	0.2794%	1,208
125-7 Wadsworth Justice Court	-	0.0000%	-	0.0000%	0.0000%	-
126-0 Incline Constable	11	0.1329%	960	0.0014%	0.0672%	291
127-0 Juvenile Services	301	3.6370%	907,854	1.3427%	2.4899%	10,764
128-0 Alternative Public Defender	14	0.1692%	59,956	0.0887%	0.1290%	558
129-0 Conflict Counsel	26	0.3142%	351,000	0.5191%	0.4167%	1,801
130-0 Library	25	0.3021%	92,484	0.1368%	0.2195%	949

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103-6 PURCHASING

ALLOCATION OF COSTS:

Purchasing Services

	Purchase Order		Purchase Order		Average %	Allocated Costs
	#	%	\$	%		
140-1 Parks Administration	-	0.0000%	\$ -	0.0000%	0.0000%	\$ -
140-2 Parks Planning & Develop	-	0.0000%	-	0.0000%	0.0000%	-
140-3 Parks Recreation	-	0.0000%	-	0.0000%	0.0000%	-
140-4 Parks Operations	334	4.0358%	529,313	0.7828%	2.4093%	10,415
140-9 Parks Infrastructure Preserv	-	0.0000%	-	0.0000%	0.0000%	-
150-0 Sheriff	2,047	24.7342%	6,074,972	8.9845%	16.8594%	72,884
153-0 Medical Examiner	111	1.3412%	326,940	0.4835%	0.9124%	3,944
154-0 Alternative Sentencing	21	0.2537%	79,547	0.1176%	0.1857%	803
157100 Public Guardian	4	0.0483%	10,844	0.0160%	0.0322%	139
159100 Public Administrator	5	0.0604%	14,136	0.0209%	0.0407%	176
160200 Public Works Projects	-	0.0000%	-	0.0000%	0.0000%	-
163100 County Engineer	24	0.2900%	259,057	0.3831%	0.3366%	1,455
179100 Social Services Admin	1	0.0121%	1,000	0.0015%	0.0068%	29
179120 County Child Welfare	-	0.0000%	-	0.0000%	0.0000%	-
179200 General Assisltance	6	0.0725%	1,276,797	1.8883%	0.9804%	4,238
179250 Adull Comm Assis Cent	-	0.0000%	-	0.0000%	0.0000%	-
179300 Medical Assit Indigent*	11	0.1329%	202,115	0.2989%	0.2159%	933
179-2 Homeless Shelter	6	0.0725%	256,045	0.3787%	0.2256%	975
180-0 Intergovernmental*	3	0.0362%	459,028	0.6789%	0.3576%	1,546
181-00 Community Support	15	0.1812%	309,109	0.4572%	0.3192%	1,380
182-0 Accrued Benefits	-	0.0000%	-	0.0000%	0.0000%	-
183-0 Administrative Enforcement	-	0.0000%	-	0.0000%	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-	0.0000%	0.0000%	-
187-0 Fire Suppression	10	0.1208%	32,321	0.0478%	0.0843%	364
189-0 Contingency	-	0.0000%	-	0.0000%	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	0.0000%	0.0000%	-
202-0 Public Health Administration	684	8.2649%	2,043,644	3.0224%	5.6437%	24,398
203-0 Stabilization Fund	-	0.0000%	-	0.0000%	0.0000%	-
204-0 Library Expansion	22	0.2658%	48,153	0.0712%	0.1685%	728
205-0 Animal Services	144	1.7400%	494,751	0.7317%	1.2359%	5,343
208-0 Enhanced 911*	51	0.6162%	450,922	0.6665%	0.6416%	2,774
209-0 Regional Safety Training Center	20	0.2417%	160,692	0.2377%	0.2397%	1,036
210-0 Regional Communication Center	84	1.0150%	257,116	0.3803%	0.6977%	3,016
211-0 Truckee River Flood Mgmt	5	0.0604%	44,132	0.0653%	0.0629%	272
216-0 Roads	154	1.8608%	6,768,630	10.0103%	5.9356%	25,660
221-0 Direct Assist/Med Indigent *	4	0.0483%	148,234	0.2192%	0.1338%	578
225-0 Senior Center	104	1.2566%	1,512,277	2.2366%	1.7466%	7,551
228-0 Child Protective Services	301	3.6370%	9,571,862	14.1561%	8.8966%	38,460
266-0 Truckee Remediation District*	36	0.4350%	607,362	0.8982%	0.6666%	2,882
270-1 Other Restricted Admin	-	0.0000%	-	0.0000%	0.0000%	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	0.0000%	0.0000%	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	0.0000%	0.0000%	-
270-6 Other Restricted Funds - May	33	0.3987%	171,153	0.2531%	0.3259%	1,409
270-7 Other Rest Funds-Admin Assess	52	0.6283%	124,143	0.1836%	0.4060%	1,755
280-0 TMFPD General Fund	417	5.0387%	1,636,838	2.4208%	3.7298%	16,124
281-0 SFPD General Fund	27	0.3262%	1,720,221	2.5441%	1.4352%	6,204
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 Benefits	-	0.0000%	-	0.0000%	0.0000%	-
301-0 Debt Service	1	0.0121%	1,900	0.0028%	0.0075%	32
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*	312	3.7699%	2,301,344	3.4035%	3.5867%	15,505
404-0 Parks Construction Fund *	66	0.7975%	1,823,342	2.6966%	1.7471%	7,553
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	0.0000%	0.0000%	-
480-0 TMFPD Const*	173	2.0904%	597,956	0.8843%	1.4874%	6,430

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 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

103-6 PURCHASING

ALLOCATION OF COSTS:

Purchasing Services

	Purchase Order		Purchase Order		Average %	Allocated Costs
	#	%	\$	%		
489-0 Capital Facilities Fund	65	0.7854%	\$ 1,075,337	1.5903%	1.1879%	\$ 5,135.00
494-0 Infrastructure Fund*	-	0.0000%	-	0.0000%	0.0000%	-
520 Golf Course	55	0.6646%	170,880	0.2527%	0.4587%	1,983
560 Building and Safety Fund	3	0.0362%	31,800	0.0470%	0.0416%	180
566-0 Water Resources *	298	3.6008%	1,917,209	2.8354%	3.2181%	13,912
568-0 So.Truckee Meadows GID	9	0.1087%	645,488	0.9546%	0.5317%	2,299
618-0 Health Benefits *	149	1.8004%	7,320,133	10.8260%	6.3132%	27,292
619-0 Risk Management	133	1.6071%	1,311,048	1.9389%	1.7730%	7,665
669-0 Equipment Services*	530	6.4041%	1,632,337	2.4141%	4.4091%	19,061
680-0 TMLPD Health Benefits	15	0.1812%	1,715,940	2.5378%	1.3585%	5,877
682-0 TMLPD Worker's Comp	-	0.0000%	-	0.0000%	0.0000%	-
685-0 SFPD Health Benefits	-	0.0000%	-	0.0000%	0.0000%	-
711-0 TR Flood Investment	-	0.0000%	-	0.0000%	0.0000%	-
712-0 Nevada Works	-	0.0000%	-	0.0000%	0.0000%	-
713-0 RTC	-	0.0000%	-	0.0000%	0.0000%	-
714-0 WC School Dist Debt	-	0.0000%	-	0.0000%	0.0000%	-
715-0 Library Investment	60	0.7250%	170,212	0.2517%	0.4884%	2,111
716-0 TWRQSA Joint Venture	4	0.0483%	75,465	0.1116%	0.0800%	346
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	6	0.0725%	25,340	0.0375%	0.0550%	238
752-0 Agency Tax Settlement	-	0.0000%	-	0.0000%	0.0000%	-
753-0 Deferred Com Division	1	0.0121%	40,000	0.0592%	0.0357%	154
754-0 Tahoe Regional Planning	-	0.0000%	-	0.0000%	0.0000%	-
756-0 Tank Farm	-	0.0000%	-	0.0000%	0.0000%	-
766-0 Western Reg Wtr Comm*	7	0.0846%	210,309	0.3110%	0.1978%	855
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	2	0.0243%	2,000	0.0030%	0.0109%	50
Total Allocations to Operating Depts:	7,596	91.7833%	62,981,836	93.1458%	92.4640%	389,725
Total Costs Allocated	8,276	100.0000%	\$ 67,616,421	100.0000%	100.0000%	\$ 432,302

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

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Based on Actual Costs for the Fiscal Year Ending June 30, 2013
Fixed for the Fiscal Year ending June 30, 2015

106-1 DISTRICT ATTORNEY

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The District Attorney (DA) of Washoe County provides legal services to County Departments, in addition to serving as the chief criminal prosecutor for the County. The Criminal Division budget for the DA includes the salary of the District Attorney, who serves as chief legal officer and whose costs are not allocated. This budget also includes Department administrative and support staff who are responsible for providing budgetary, financial, clerical supervisory, and information technology services to the entire DA's office. These administrative costs are allocated to all DA budget accounts based on the FY 2013 salaries in each. Costs of the criminal prosecution activities comprising the majority of costs in this budget unit are not allocated. Costs that are only identified to the DA's Office but are for total agency operations are placed within the Department administrative costs and allocated across all Divisions of the Department based upon salaries.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

106-1 DISTRICT ATTORNEY

COSTS TO BE ALLOCATED
 Item of Cost

Item of Cost	Total, all Services			
	Dept Admin	DA Criminal	Chief Legal Off	
Department Expenditures				
Salaries	\$ 7,787,289	\$ -	\$ 430,075	\$ 7,164,314
Salary %	100.0000%	0.0000%	5.5228%	92.0001%
Benefits	3,149,569	-	181,468	2,905,540
	10,936,858	-	611,543	10,069,854
Services & Supplies	430,098	-	23,753	395,691
Professional Svcs/Legal	66,783	-	-	66,783
Legal Defense	24,120	-	-	24,120
Witness Fees	63,375	-	-	63,375
Equipment	13,488	-	745	12,409
Investigation Costs	53,460	-	-	53,460
Departmental Expenditures Total	11,588,181	-	636,041	10,685,692
A-87 Adjustments:				
Unallowable Non-Admin Funds	(63,375)	-	-	(63,375)
Unallowable Professional Svcs	(66,783)	-	-	(66,783)
Unallowable Defense	(24,120)	-	-	(24,120)
Unallowable Expert Witness	(63,375)	-	-	(63,375)
Reimbursements	-	-	-	-
Unallowable Investigation Costs	-	-	-	-
A-87 Allowable Costs	11,370,529	-	636,041	10,468,039
Allocated Costs:				
101-1 County Manager	29,022	1,603	26,700	719
101-6 Com Relations	31,342	1,731	28,835	776
101-8 Mgmt Svcs	1,642	91	1,511	40
101-9 Internal Audit	71,730	3,962	65,992	1,776
103-1 Finance Admin	-	-	-	-
103-3 Comptroller	22,214	1,227	20,437	550
103-5 Budget Div	16,462	16,462	-	-
103-6 Purchasing	1,520	84	1,398	38
106-1 DA Criminal	1,796,910	-	1,653,159	143,751
106700 DA Civil	483,644	26,711	444,953	11,980
108100 IT Admin	-	-	-	-
108301 Telecomm	11,788	651	10,845	292
108300-900 IT Software & Services	468,895	468,895	-	-
108500 IT Enterprise Infra	246,671	246,671	-	-
108800 IT Infrastructure Pres	-	-	-	-
109-0 Human Resources	162,249	162,249	-	-
113-0 Treasurer	3,989	220	3,670	99
105-0 Comm Svcs Admin	-	-	-	-
160-1 Public Works Admin	-	-	-	-
161-1 Repro & Mailroom	6,920	382	6,366	172
Fund 162-1 Facility Mgmt (Adj)	396,382	396,382	-	-
199100 Energy Maintenance	-	-	-	-
162000 Facilities Preservation	1,007	56	926	25
188-0 Fund Transfers	855,106	855,106	-	-
Total A-87 Costs	15,978,022	-	2,818,524	12,732,831
Distribute General Administration	-	-	-	-
Total Costs by Function	15,978,022	-	2,818,524	12,732,831
Unallowable Costs	(13,159,498)	-	-	(12,732,831)
Total Allocated Costs	\$ 2,818,524	\$ -	\$ 2,818,524	\$ -

Reconciliation to SAP 106-0 General Funds Only	
Central Service Cost Centers:	Total
106-1 DA Crim & Admin	11,588,181
106-7 Civil Division	3,145,236
	\$ 14,733,417
Non-Central Service Cost Centers:	
106-2 Cares/SART	233,875
106-3 Family Support	1,054,341
106-5 Grants	-
106-9 Drug Forfeitures	79,708
Total	\$ 16,101,341

County of Washoe, Nevada
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 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

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%	-
103-6 Purchasing	-	0.0000%	-
106-1 DA Criminal	7,841,240	63.7536%	1,796,910
106700 DA Civil	2,299,325	18.6948%	526,917
108100 IT Admin	-	0.0000%	-
108301 Telecomm	-	0.0000%	-
108300-900 IT Software & Services	-	0.0000%	-
108500 IT Enterprise Infra	-	0.0000%	-
108900 IT Infrastructure Pres	-	0.0000%	-
109-0 Human Resources	-	0.0000%	-
113-0 Treasurer	-	0.0000%	-
105-0 Comm Svcs Admin	-	0.0000%	-
160-1 Public Works Admin	-	0.0000%	-
161-1 Repro & Mailroom	-	0.0000%	-
Fund 162-1 Facility Mgmt (Adj)	-	0.0000%	-
199100 Energy Maintenance	-	0.0000%	-
162000 Facilities Preservation	-	0.0000%	-
188-0 Fund Transfers	-	0.0000%	-
Subtotal, Allocated Departments	10,140,565	62.4484%	2,323,827
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%	-
105-3 Comm Svcs Operation	-	0.0000%	-
105-4 Comm Svcs Planning	-	0.0000%	-
105-5 Comm Svcs Engineering	-	0.0000%	-
106-2 CARES/SART	-	0.0000%	-
106-3 Family Support Enf	2,104,511	17.1109%	482,276
106-5 DA Grants	-	0.0000%	-
106710 DA CPS Integration	-	0.0000%	-
106-9 Drug Forfeitures	54,198	0.4407%	12,421
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%	-

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 Fixed for the Fiscal Year ending June 30, 2015

106-1 DISTRICT ATTORNEY

ALLOCATION OF COSTS:

	Dept Admin		
	Salary Costs	%	Allocated Costs
140-1 Parks Administration	\$ -	0.0000%	\$ -
140-2 Parks Planning & Develop	-	0.0000%	-
140-3 Parks Recreation	-	0.0000%	-
140-4 Parks Operations	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	-	0.0000%	-
153-0 Medical Examiner	-	0.0000%	-
154-0 Alternative Sentencing	-	0.0000%	-
157100 Public Guardian	-	0.0000%	-
159100 Public Administrator	-	0.0000%	-
160200 Public Works Projects	-	0.0000%	-
163100 County Engineer	-	0.0000%	-
179100 Social Services Admin	-	0.0000%	-
179120 County Child Welfare	-	0.0000%	-
179200 General Assistance	-	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-
179300 Medical Assit Indigent	-	0.0000%	-
179-2 Homeless Shelter	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-
181-00 Community Support	-	0.0000%	-
182-0 Accrued Benefits	-	0.0000%	-
183-0 Administrative Enforcement	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
187-0 Fire Suppression	-	0.0000%	-
189-0 Contingency	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-
202-0 Public Health Administration	-	0.0000%	-
203-0 Stabilization Fund	-	0.0000%	-
204-0 Library Expansion	-	0.0000%	-
205-0 Animal Services	-	0.0000%	-
208-0 Enhanced 911	-	0.0000%	-
209-0 Regional Safety Training Center	-	0.0000%	-
210-0 Regional Communication Center	-	0.0000%	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-
216-0 Roads	-	0.0000%	-
221-0 Direct Assis/Med Indigent	-	0.0000%	-
225-0 Senior Center	-	0.0000%	-
228-0 Child Protective Services	-	0.0000%	-
266-0 Truckee Remediation District	-	0.0000%	-
270-1 Other Restricted Admin	-	0.0000%	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-
270-6 Other Restricted Funds- May	-	0.0000%	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-
280-0 TMFPD General Fund	-	0.0000%	-
281-0 SFPD General Fund	-	0.0000%	-
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 Debl Service	-	0.0000%	-
386-0 TMFPD Debl 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%	-

County of Washoe, Nevada
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106-1 DISTRICT ATTORNEY

ALLOCATION OF COSTS:

	Dept Admin		
	Salary Costs	%	Allocated Costs
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%	-
566-0 Water Resources	-	0.0000%	-
569-0 So.Truckee Meadows GID	-	0.0000%	-
618-0 Health Benefits	-	0.0000%	-
619-0 Risk Management	-	0.0000%	-
669-0 Equipment Services	-	0.0000%	-
680-0 TMFPD Health Benefits	-	0.0000%	-
682-0 TMFPD Worker's Comp	-	0.0000%	-
685-0 SFPD Health Benefits	-	0.0000%	-
711-0 TR Flood Investment	-	0.0000%	-
712-0 Nevada Works	-	0.0000%	-
713-0 RTC	-	0.0000%	-
714-0 WC School Dist Debt	-	0.0000%	-
715-0 Library Investment	-	0.0000%	-
716-0 TWRQSA Joint Venture	-	0.0000%	-
721-0 Public Guard Trust	-	0.0000%	-
722-0 Social Service Trust	-	0.0000%	-
730-0 Fish and Game	-	0.0000%	-
732-0 Range Improvement District	-	0.0000%	-
738-0 Court Trust Fund	-	0.0000%	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-
750-0 OPEB Trust Fund	-	0.0000%	-
752-0 Agency Tax Settlement	-	0.0000%	-
753-0 Deferred Com Division	-	0.0000%	-
754-0 Tahoe Regional Planning	-	0.0000%	-
756-0 Tank Farm	-	0.0000%	-
766-0 Western Reg Wtr Comm	-	0.0000%	-
990055 May Building Trust	-	0.0000%	-
990221 Verdi Tv Admin	-	0.0000%	-
992010 Senior Services Fund	-	0.0000%	-
994000 TRPA Permits	-	0.0000%	-
994002 AT&T Cell Tower	-	0.0000%	-
994003 Ubiquitel Cell Tower	-	0.0000%	-
998000 Financial Assurances	-	0.0000%	-
Other	-	0.0000%	-
Total Allocations to Operating Depts:	2,156,708	17.5516%	494,697
Total Costs Allocated	\$ 12,299,274	100.0000%	\$ 2,818,524

County of Washoe, Nevada
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106700 DISTRICT ATTORNEY CIVIL

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Civil Division of the Office of the District Attorney (DA) provides legal services to County Departments, including contractual review and analysis, litigation, child support enforcement actions, child protective service actions, and other legal processes required in the conduct of County business. Costs for legal staff supporting child support enforcement are in a separate budget account and not included herein. Costs for attorneys and legal secretaries engaged in child protective services are included within this budget account only, based on positive time reporting, so the costs of these attorneys arising from this cost center, 106710, are not allocated across all Departments. Costs for legal services are allocated to each based on the FY 2013 hours worked for each based upon the time reporting system for the DA Civil Division. Transfer of revenue from 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
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 Fixed for the Fiscal Year ending June 30, 2015

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	\$ 2,299,325	\$ -	\$ 148,420	\$ 1,268,540	\$ 882,366
Salary %	100.0000%	0.0000%	6.4549%	55.1701%	38.3750%
Benefits	787,533	-	51,237	426,523	309,773
3,086,858	-	199,657	1,695,063	1,192,138	
Services & Supplies	58,377	-	3,768	28,332	26,277
Professional Services	-	-	-	-	-
Other Expense	-	-	-	-	-
Travel	-	-	-	-	-
Equipment	-	-	-	-	-
Departmental Expenditures Total	3,145,236	-	203,425	1,723,395	1,218,416
A-87 Adjustments:					
Add Depreciation, Equipment					
A-87 Allowable Costs	3,145,236	-	203,425	1,723,395	1,218,416
Allocated Costs:					
101-1 County Manager	8,510	-	549	4,695	3,266
101-6 Com Relations	9,191	-	593	5,071	3,527
101-8 Mgmt Svcs	481	-	31	265	185
101-9 Internal Audit	-	-	-	-	-
103-1 Finance Admin	-	-	-	-	-
103-3 Comptroller	5,207	-	336	2,873	1,998
103-5 Budget Div	2,655	-	171	1,465	1,019
103-6 Purchasing	236	-	15	130	91
106-1 DA Criminal	526,917	-	34,012	290,701	202,204
106700 DA Civil	128,759	-	-	71,036	57,723
108100 IT Admin	-	-	-	-	-
108301 Telecomm	-	-	-	-	-
108300-900 IT Software & Services	-	-	-	-	-
108500 IT Enterprise Infra	-	-	-	-	-
108800 IT Infrastructure Pres	-	-	-	-	-
109-0 Human Resources	-	-	-	-	-
113-0 Treasurer	529	-	34	292	203
105-0 Comm Svcs Admin	-	-	-	-	-
160-1 Public Works Admin	-	-	-	-	-
161-1 Repro & Mailroom	-	-	-	-	-
Fund 162-1 Facility Mgmt (Adj)	-	-	-	-	-
199100 Energy Maintenance	-	-	-	-	-
162000 Facilities Preservation	-	-	-	-	-
188-0 Fund Transfers	115,292	-	7,442	63,607	44,243
Total A-87 Costs	3,943,013	-	246,608	2,163,530	1,532,875
Distribute General Administration	-	-	-	-	-
Total Costs by Function	3,943,013	-	246,608	2,163,530	1,532,875
Unallowable Costs	-	-	-	-	-
Total Allocated Costs	\$ 3,943,013	\$ -	\$ 246,608	\$ 2,163,530	\$ 1,532,875

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

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 13 Atty Hours	%	Allocated Costs	Support	Total Allocated
Allocated Departments:								
101-1 County Manager	\$ -	0.0000%	\$ -	407	1.9060%	\$ 41,237	\$ -	\$ 41,237
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%	-	21	0.0983%	2,127	-	2,127
103-3 Comptroller	-	0.0000%	-	-	0.0000%	-	-	-
103-5 Budget Div	-	0.0000%	-	-	0.0000%	-	-	-
103-6 Purchasing	-	0.0000%	-	60	0.2810%	6,080	-	6,080
106-1 DA Criminal	-	0.0000%	-	4,773	22.3544%	483,644	-	483,644
106700 DA Civil	2,299,325	52.2119%	128,759	-	0.0000%	-	-	128,759
108100 IT Admin	-	0.0000%	-	92	0.4308%	9,320	-	9,320
108301 Telecomm	-	0.0000%	-	-	0.0000%	-	-	-
108300-900 IT Software & Services	-	0.0000%	-	36	0.1686%	3,648	-	3,648
108500 IT Enterprise Infra	-	0.0000%	-	-	0.0000%	-	-	-
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-	-	-
109-0 Human Resources	-	0.0000%	-	1,338	6.2636%	135,515	-	135,515
113-0 Treasurer	-	0.0000%	-	288	1.3487%	29,180	-	29,180
105-0 Comm Svcs Admin	-	0.0000%	-	-	0.0000%	-	-	-
160-1 Public Works Admin	-	0.0000%	-	1,241	5.8107%	125,716	-	125,716
161-1 Repro & Mailroom	-	0.0000%	-	-	0.0000%	-	-	-
Fund 162-1 Facility Mgmt (Adj)	-	0.0000%	-	-	0.0000%	-	-	-
199100 Energy Maintenance	-	0.0000%	-	-	0.0000%	-	-	-
162000 Facilities Preservation	-	0.0000%	-	-	0.0000%	-	-	-
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-	-
Subtotal, Allocated Departments	2,299,325	52.2119%	128,759	8,256	38.6621%	836,467	-	965,226
Operating Departments								
100-0 County Commission	\$ -	0.0000%	\$ -	685	3.2079%	\$ 69,404	\$ -	\$ 69,404
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-	-
101-5 Emer Mgmt Administration	-	0.0000%	-	59	0.2740%	5,928	-	5,928
102-0 Assessor	-	0.0000%	-	345	1.6157%	34,956	-	34,956
103-9 Merit Award Program	-	0.0000%	-	-	0.0000%	-	-	-
104-0 Clerk	-	0.0000%	-	52	0.2435%	5,268	-	5,268
105-3 Comm Svcs Operation	-	0.0000%	-	-	0.0000%	-	-	-
105-4 Comm Svcs Planning	-	0.0000%	-	-	0.0000%	-	-	-
105-5 Comm Svcs Engineering	-	0.0000%	-	-	0.0000%	-	-	-
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-	-	-
106-3 Family Support Enf	2,104,511	47.7881%	117,849	-	0.0000%	-	-	117,849
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	1,532,875	1,532,875
106-9 Drug Forfeitures	-	0.0000%	-	170	0.7938%	17,174	-	17,174
108700 GIS	-	0.0000%	-	-	0.0000%	-	-	-
108-7 GIS Base Mapping	-	0.0000%	-	-	0.0000%	-	-	-
111-0 Recorder	-	0.0000%	-	50	0.2342%	5,067	-	5,067
112-0 Elections	-	0.0000%	-	90	0.4215%	9,119	-	9,119
116-0 Community Development	-	0.0000%	-	1,636	7.6615%	165,759	-	165,759
120-1 District Courts Admin	-	0.0000%	-	70	0.3278%	7,092	-	7,092
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%	-	29	0.1358%	2,938	-	2,938
124-0 Public Defender	-	0.0000%	-	-	0.0000%	-	-	-
125-1 Incline Justice Court	-	0.0000%	-	3	0.0123%	266	-	266
125-3 Reno Justice Court	-	0.0000%	-	26	0.1205%	2,607	-	2,607
125-4 Sparks Justice Court	-	0.0000%	-	11	0.0531%	1,149	-	1,149
125-7 Wadsworth Justice Court	-	0.0000%	-	1	0.0061%	132	-	132
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-	-	-
127-0 Juvenile Services	-	0.0000%	-	163	0.7610%	16,464	-	16,464
128-0 Alternative Public Defender	-	0.0000%	-	-	0.0000%	-	-	-
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-	-
130-0 Library	-	0.0000%	-	103	0.4812%	10,411	-	10,411

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

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 13 Atty Hours	%	Allocated Costs	Support	Total Allocated
140-1 Parks Administration	\$ -	0.0000%	\$ -	539	2.5251%	\$ 54,631.00	\$ -	\$ 54,631.00
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-	-	-
140-3 Parks Recreation	-	0.0000%	-	-	0.0000%	-	-	-
140-4 Parks Operations	-	0.0000%	-	-	0.0000%	-	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-	-
150-0 Sheriff	-	0.0000%	-	717	3.3568%	72,625	-	72,625
153-0 Medical Examiner	-	0.0000%	-	137	0.6427%	13,905	-	13,905
154-0 Alternative Sentencing	-	0.0000%	-	35	0.1651%	3,572	-	3,572
157100 Public Guardian	-	0.0000%	-	1,694	7.9331%	171,635	-	171,635
159100 Public Administrator	-	0.0000%	-	0	0.0012%	26	-	26
160200 Public Works Projects	-	0.0000%	-	-	0.0000%	-	-	-
163100 County Engineer	-	0.0000%	-	60	0.2810%	6,080	-	6,080
179100 Social Services Admin	-	0.0000%	-	275	1.2864%	27,832	-	27,832
179120 County Child Welfare	-	0.0000%	-	-	0.0000%	-	-	-
179200 General Assistance	-	0.0000%	-	121	0.5666%	12,259	-	12,259
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-	-	-
179300 Medical Assit Indigent	-	0.0000%	-	-	0.0000%	-	-	-
179-2 Homeless Shelter	-	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%	-	-	-
183-0 Administrative Enforcement	-	0.0000%	-	-	0.0000%	-	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-	-
187-0 Fire Suppression	-	0.0000%	-	-	0.0000%	-	-	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-	-	-
202-0 Public Health Administration	-	0.0000%	-	665	3.1142%	67,377	-	67,377
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-	-	-
205-0 Animal Services	-	0.0000%	-	120	0.5620%	12,159	-	12,159
208-0 Enhanced 911	-	0.0000%	-	48	0.2248%	4,864	-	4,864
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%	-	157	0.7338%	15,876	-	15,876
216-0 Roads	-	0.0000%	-	-	0.0000%	-	-	-
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-	0.0000%	-	-	-
225-0 Senior Center	-	0.0000%	-	234	1.0958%	23,708	-	23,708
228-0 Child Protective Services	-	0.0000%	-	30	0.1405%	3,040	-	3,040
266-0 Truckee Remediation District	-	0.0000%	-	25	0.1171%	2,533	-	2,533
270-1 Other Restricted Admin	-	0.0000%	-	-	0.0000%	-	-	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	0.0000%	-	-	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	-	0.0000%	-	-	-
270-6 Other Restricted Funds - May	-	0.0000%	-	-	0.0000%	-	-	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	0.0000%	-	-	-
280-0 TTMFPD General Fund	-	0.0000%	-	1,060	4.9640%	107,398	-	107,398
281-0 SFPD General Fund	-	0.0000%	-	28	0.1311%	2,836	-	2,836
283-0 SFPD Emergency Fund	-	0.0000%	-	-	0.0000%	-	-	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-	-	0.0000%	-	-	-
286-0 TTMFPD Emergency Fund	-	0.0000%	-	-	0.0000%	-	-	-
287-0 TTMFPD Stabilization	-	0.0000%	-	-	0.0000%	-	-	-
288-0 TTMFPD 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%	-	33	0.1545%	3,343	-	3,343
386-0 TTMFPD 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 TTMFPD Const	-	0.0000%	-	-	0.0000%	-	-	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

106700 DISTRICT ATTORNEY CIVIL

ALLOCATION OF COSTS:

	Civil Div Admin			Civ Div Leg Serv			CPS Dep DA	
	Salary Costs	%	Allocated Costs	FY 13 Atty Hours	%	Allocated Costs	Support	DA Civil Division
	\$		\$			\$	\$	\$
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%	-	81	0.3803%	8,228	-	8,228
566-0 Water Resources	-	0.0000%	-	1,804	8.4501%	182,820	-	182,820
568-0 So. Truckee Meadows GID	-	0.0000%	-	52	0.2435%	5,268	-	5,268
618-0 Health Benefits	-	0.0000%	-	-	0.0000%	-	-	-
619-0 Risk Management	-	0.0000%	-	2	0.0094%	203	-	203
669-0 Equipment Services	-	0.0000%	-	-	0.0000%	-	-	-
680-0 TMLPD Health Benefits	-	0.0000%	-	-	0.0000%	-	-	-
682-0 TMLPD Worker's Comp	-	0.0000%	-	-	0.0000%	-	-	-
685-0 SFPD Health Benefits	-	0.0000%	-	-	0.0000%	-	-	-
711-0 TR Flood Investment	-	0.0000%	-	-	0.0000%	-	-	-
712-0 Nevada Works	-	0.0000%	-	-	0.0000%	-	-	-
713-0 RTC	-	0.0000%	-	-	0.0000%	-	-	-
714-0 WC School Dist Debt	-	0.0000%	-	-	0.0000%	-	-	-
715-0 Library Investment	-	0.0000%	-	-	0.0000%	-	-	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	0.0000%	-	-	-
721-0 Public Guard Trust	-	0.0000%	-	-	0.0000%	-	-	-
722-0 Social Service Trust	-	0.0000%	-	-	0.0000%	-	-	-
730-0 Fish and Game	-	0.0000%	-	-	0.0000%	-	-	-
732-0 Range Improvement District	-	0.0000%	-	-	0.0000%	-	-	-
738-0 Court Trust Fund	-	0.0000%	-	-	0.0000%	-	-	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	0.0000%	-	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	0.0000%	-	-	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	0.0000%	-	-	-
750-0 OPEB Trust Fund	-	0.0000%	-	-	0.0000%	-	-	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	0.0000%	-	-	-
753-0 Deferred Com Division	-	0.0000%	-	-	0.0000%	-	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	0.0000%	-	-	-
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	0.0000%	-	-	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-	-	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-	-	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-	-	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-	-	-
Other	-	0.0000%	-	1,689	7.9089%	171,111	-	171,111
Total Allocations to Operating Depts:	2,104,511	47.7881%	117,849	13,098	61.3379%	1,327,063	1,532,875	2,977,787
Total Costs Allocated	\$ 4,403,836	100.0000%	\$ 246,608	21,354	100.0000%	\$ 2,163,530	\$ 1,532,875	\$ 3,943,013

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2013
Fixed for the Fiscal Year ending June 30, 2015

108100 INFORMATION TECHNOLOGY ADMIN

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Administrative budget for the Department of Information Technology (IT) includes the director and support staff who provide executive management and business support to the Divisions within the Department. The Department of Information Technology provides personal computer, application, and communications services to all Departments within the County, with certain exceptions noted on the IT Division schedules. Costs of administration are allocated to the Divisions within the Department based on the FY 2013 salary cost in each Division. Maintenance Agreements for specific software that is utilized solely by one Department are directly allocated to that Department. Other Maintenance Agreements that support the countywide system are allocated based upon the number of personal User IDs for each Cost Center/Department.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

108100 INFORMATION TECHNOLOGY ADMIN

COSTS TO BE ALLOCATED
 Item of Cost

Department Expenditures	Total, all Services			
	General Admin	Dept Admin	Maint Agreemnts Direct Chrg	
Salaries	\$ 324,397	\$ -	\$ 324,397	\$ -
Salary %	100.0000%	0.0000%	100.0000%	-
Benefits	115,906	-	115,906	-
	<u>440,303</u>	<u>-</u>	<u>440,303</u>	<u>-</u>
Services & Supplies	158,932	-	158,932	-
Professional Svcs	19,645	-	19,645	-
Maintenance Agreements	1,403,891	-	726,096	677,794
Equipment	78,325	-	78,325	-
Departmental Expenditures Total	<u>2,101,096</u>	<u>-</u>	<u>1,423,302</u>	<u>677,794</u>
A-87 Adjustments:				
Unallocable Professional Svcs	(585)	-	(585)	-
Reimbursements/Equip Sales	(40,147)	-	(40,147)	-
Less: Capital Equipment	(78,325)	-	(78,325)	-
Direct Staff Charge to Sheriff Office	-	-	(77,120)	77,120
Add Depreciation, Equipment	1,482,630	-	1,482,630	-
A-87 Allowable Costs	<u>3,464,668</u>	<u>-</u>	<u>2,709,754</u>	<u>754,914</u>
Allocated Costs:				
101-1 County Manager	1,201	-	1,201	-
101-6 Com Relations	1,296	-	1,296	-
101-8 Mgmt Svcs	68	-	68	-
101-9 Internal Audit	-	-	-	-
103-1 Finance Admin	-	-	-	-
103-3 Comptroller	7,584	-	7,584	-
103-5 Budget Div	1,775	-	1,775	-
103-6 Purchasing	7,213	-	7,213	-
106-1 DA Criminal	-	-	-	-
106700 DA Civil	9,320	-	9,320	-
108100 IT Admin	-	-	-	-
108301 Telecomm	684	-	684	-
108300-900 IT Software & Services	650,749	-	650,749	-
108500 IT Enterprise Infra	194,260	-	194,260	-
108800 IT Infrastructure Pres	-	-	-	-
109-0 Human Resources	76,177	-	76,177	-
113-0 Treasurer	3,463	-	3,463	-
105-0 Comm Svcs Admin	-	-	-	-
160-1 Public Works Admin	-	-	-	-
161-1 Repro & Mailroom	4,917	-	4,917	-
Fund 162-1 Facility Mgmt (Adj)	115,767	-	115,767	-
199100 Energy Maintenance	127,608	-	127,608	-
162000 Facilities Preservation	707	-	707	-
188-0 Fund Transfers	235,387	-	235,387	-
Total A-87 Costs	<u>4,902,844</u>	<u>-</u>	<u>4,147,930</u>	<u>754,914</u>
Distribute General Administration				
Total Costs by Function	4,902,844	-	4,147,930	754,914
Unallowable Costs	-	-	-	-
Total Allocated Costs	<u>\$ 4,902,844</u>	<u>\$ -</u>	<u>\$ 4,147,930</u>	<u>\$ 754,914</u>

Reconciliation to SAP 108-0 General Funds Only	
Central Service Cost Centers:	Total
108100 Admin	\$ 2,101,096
108301 - Telecommunications	(23,477)
108300,400,900 -Svcs	4,608,986
108500 Enterprise Infra	2,036,817
108-8 Tech Svcs Infrastructure	473,099
	<u>9,196,522</u>
Non-Central Service Cost Centers:	
108700 GIS	973,042
108-7 GIS Base Mapping	-
Total	<u>\$ 10,169,563</u>

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

108100 INFORMATION TECHNOLOGY ADMIN

ALLOCATION OF COSTS:

	Dept Admin		Maint Agreem/Direct	Total IT Admin
Allocated Departments:	Salary Costs	%	Allocated Costs	
101-1 County Manager	\$ -	0.0000%	\$ -	\$ -
101-6 Com Relations	-	0.0000%	-	1,608
101-8 Mgmt Svcs	-	0.0000%	-	-
101-9 Internal Audit	-	0.0000%	-	-
103-1 Finance Admin	-	0.0000%	-	-
103-3 Comptroller	-	0.0000%	-	-
103-5 Budget Div	-	0.0000%	-	-
103-6 Purchasing	-	0.0000%	-	-
106-1 DA Criminal	-	0.0000%	-	-
106700 DA Civil	-	0.0000%	-	-
108100 IT Admin	-	0.0000%	-	-
108301 Telecomm	167,671	3.3319%	138,205	138,205
108300-900 IT Software & Services	2,880,638	57.2436%	2,374,424	2,374,424
108500 IT Enterprise Infra	1,196,942	23.7854%	986,602	986,602
108800 IT Infrastructure Pres	-	0.0000%	-	-
109-0 Human Resources	-	0.0000%	707	707
113-0 Treasurer	-	0.0000%	260,856	260,856
105-0 Comm Svcs Admin	-	0.0000%	-	-
160-1 Public Works Admin	-	0.0000%	550	550
161-1 Repro & Mailroom	-	0.0000%	5,558	5,558
Fund 162-1 Facility Mgmt (Adj)	-	0.0000%	12,800	12,800
199100 Energy Maintenance	-	0.0000%	-	-
162000 Facilities Preservation	-	0.0000%	-	-
188-0 Fund Transfers	-	0.0000%	-	-
Subtotal, Allocated Departments	4,245,251	84.3609%	3,499,231	3,781,310
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%	28,000	28,000
103-9 Merit Award Program	-	0.0000%	-	-
104-0 Clerk	-	0.0000%	799	799
105-3 Comm Svcs Operation	-	0.0000%	-	-
105-4 Comm Svcs Planning	-	0.0000%	-	-
105-5 Comm Svcs Engineering	-	0.0000%	-	-
106-2 CARES/SART	-	0.0000%	-	-
106-3 Family Support Enf	-	0.0000%	-	-
106-5 DA Grants	-	0.0000%	-	-
106710 DA CPS Integration	-	0.0000%	-	-
106-9 Drug Forfeitures	-	0.0000%	-	-
108700 GIS	705,406	14.0177%	581,444	581,444
108-7 GIS Base Mapping	81,593	1.6214%	67,255	67,255
111-0 Recorder	-	0.0000%	104,599	104,599
112-0 Elections	-	0.0000%	70,704	70,704
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%	35,000	35,000
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, 2013
 Fixed for the Fiscal Year ending June 30, 2015

108100 INFORMATION TECHNOLOGY ADMIN

ALLOCATION OF COSTS:

	Dept Admin		Allocated Costs	Maint Agreem/Direct	Total IT Admin
	Salary Costs	%			
140-1 Parks Administration	0.0000%	\$	-	\$	-
140-2 Parks Planning & Develop	0.0000%		-	-	-
140-3 Parks Recreation	0.0000%		-	-	-
140-4 Parks Operations	0.0000%		-	-	-
140-9 Parks Infrastructure Preserv	0.0000%		-	-	-
150-0 Sheriff	0.0000%		-	163,123	163,123
153-0 Medical Examiner	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%		-	720	720
179100 Social Services Admin	0.0000%		-	-	-
179120 County Child Welfare	0.0000%		-	-	-
179200 General Assistance	0.0000%		-	-	-
179250 Adult Comm Assis Center	0.0000%		-	-	-
179300 Medical Assit Indigent	0.0000%		-	34,400	34,400
179-2 Homeless Shelter	0.0000%		-	-	-
180-0 Intergovernmental	0.0000%		-	-	-
181-00 Community Support	0.0000%		-	-	-
182-0 Accrued Benefits	0.0000%		-	-	-
183-0 Administrative Enforcement	0.0000%		-	-	-
184-0 Regional Water Planning	0.0000%		-	-	-
187-0 Fire Suppression	0.0000%		-	-	-
189-0 Contingency	0.0000%		-	-	-
199-0 Undesig Rev - Excluding Energy	0.0000%		-	-	-
202-0 Public Health Administration	0.0000%		-	21,110	21,110
203-0 Stabilization Fund	0.0000%		-	-	-
204-0 Library Expansion	0.0000%		-	-	-
205-0 Animal Services	0.0000%		-	-	-
208-0 Enhanced 911	0.0000%		-	-	-
209-0 Regional Safety Training Center	0.0000%		-	-	-
210-0 Regional Communication Center	0.0000%		-	-	-
211-0 Truckee River Flood Mgmt	0.0000%		-	-	-
216-0 Roads	0.0000%		-	7,425	7,425
221-0 Direct Assist/Med Indigent	0.0000%		-	-	-
225-0 Senior Center	0.0000%		-	6,957	6,957
228-0 Child Protective Services	0.0000%		-	-	-
266-0 Truckee Remediation District	0.0000%		-	-	-
270-1 Other Restricted Admin	0.0000%		-	-	-
270-2 Other Restricted Funds-Baseball	0.0000%		-	-	-
270-3 Other Restricted Funds-Coop Ext	0.0000%		-	-	-
270-6 Other Restricted Funds - May	0.0000%		-	-	-
270-7 Other Rest Funds-Admin Assess	0.0000%		-	-	-
280-0 TMFPD General Fund	0.0000%		-	-	-
281-0 SFPD General Fund	0.0000%		-	-	-
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%		-	-	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

108100 INFORMATION TECHNOLOGY ADMIN

ALLOCATION OF COSTS:

	Dept Admin	Maint Agreem/Direct	Total IT Admin
	Salary Costs	%	Allocated Costs
489-0 Capital Facilities Fund	0.0000%	\$	-
494-0 Infrastructure Fund	0.0000%	-	-
520 Golf Course	0.0000%	-	-
560 Building and Safety Fund	0.0000%	-	-
566-0 Water Resources	0.0000%	-	-
568-0 So.Truckee Meadows GID	0.0000%	-	-
618-0 Health Benefits	0.0000%	-	-
619-0 Risk Management	0.0000%	-	-
669-0 Equipment Services	0.0000%	-	-
680-0 TMFPD Health Benefits	0.0000%	-	-
682-0 TMFPD Worker's Comp	0.0000%	-	-
685-0 SFPD Health Benefits	0.0000%	-	-
711-0 TR Flood Investment	0.0000%	-	-
712-0 Nevada Works	0.0000%	-	-
713-0 RTC	0.0000%	-	-
714-0 WC School Dist Debt	0.0000%	-	-
715-0 Library Investment	0.0000%	-	-
716-0 TWRQSA Joint Venture	0.0000%	-	-
721-0 Public Guard Trust	0.0000%	-	-
722-0 Social Service Trust	0.0000%	-	-
730-0 Fish and Game	0.0000%	-	-
732-0 Range Improvement District	0.0000%	-	-
738-0 Court Trust Fund	0.0000%	-	-
739-0 Sheriff Trust & Agency Fund	0.0000%	-	-
740-0 Railroad Grd Sep Pro	0.0000%	-	-
742-0 Southwest Point/Arrowhead	0.0000%	-	-
750-0 OPEB Trust Fund	0.0000%	-	-
752-0 Agency Tax Settlement	0.0000%	-	-
753-0 Deferred Com Division	0.0000%	-	-
754-0 Tahoe Regional Planning	0.0000%	-	-
756-0 Tank Farm	0.0000%	-	-
766-0 Western Reg Wtr Comm	0.0000%	-	-
990055 May Building Trust	0.0000%	-	-
990221 Verdi Tv Admin	0.0000%	-	-
992010 Senior Services Fund	0.0000%	-	-
994000 TRPA Permits	0.0000%	-	-
994002 AT&T Cell Tower	0.0000%	-	-
994003 Ubiquitel Cell Tower	0.0000%	-	-
998000 Financial Assurances	0.0000%	-	-
Other	0.0000%	-	-
Total Allocations to Operating Depts:	788,999	15.6391%	648,699
Total Costs Allocated	\$ 5,032,250	100.0000%	\$ 4,147,930
			472,835
			1,121,534
			\$ 754,914
			\$ 4,902,844

County of Washoe, Nevada
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Fixed for the Fiscal Year ending June 30, 2015

108301 TELECOMMUNICATIONS

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

Washoe County Telecommunications Unit within the Information Technology Department provides telephone services to all County Departments. The unit has one Cost Center 108301 which provides for staffing and operating costs (e.g. new phone units, central switch maintenance, etc). Departments are direct billed for some of the activity in Cost Center 108301, including line charges, tolls, cellular charges, and other third party billings. Not all costs for budget 108301 are recovered through these direct billings. The Plan allocates the staffing and maintenance costs related to telephones based on the number of lines at each Department in FY 2013.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

108301 TELECOMMUNICATIONS

COSTS TO BE ALLOCATED Item of Cost	Total, all Services			
	General Admin	Telecomm Services	Direct Services	
Department Expenditures				
Salaries	\$ 167,671	\$ -	\$ 167,671	\$ -
Salary %	100.0000%	0.0000%	100.0000%	-
Benefits	71,934	-	71,934	-
	<u>239,605</u>	<u>-</u>	<u>239,605</u>	<u>-</u>
Services & Supplies	(263,082)	-	(263,082)	-
Professional Svcs & Legal	-	-	-	-
Other Expenses	-	-	-	-
Equipment	-	-	-	-
Departmental Expenditures Total	<u>(23,477)</u>	<u>-</u>	<u>(23,477)</u>	<u>-</u>
A-87 Adjustments:				
Less: Reimbursement	-	-	-	-
Add Depreciation, Equipment	-	-	-	-
A-87 Allowable Costs	<u>(23,477)</u>	<u>-</u>	<u>(23,477)</u>	<u>-</u>
Allocated Costs:				
101-1 County Manager	620	-	620	-
101-6 Com Relations	670	-	670	-
101-8 Mgmt Svcs	35	-	35	-
101-9 Internal Audit	-	-	-	-
103-1 Finance Admin	-	-	-	-
103-3 Comptroller	321	-	321	-
103-5 Budget Div	-	-	-	-
103-6 Purchasing	72	-	72	-
106-1 DA Criminal	-	-	-	-
106700 DA Civil	-	-	-	-
108100 IT Admin	138,205	-	138,205	-
108301 Telecomm	-	-	-	-
108300-900 IT Software & Services	-	-	-	-
108500 IT Enterprise Infra	-	-	-	-
108800 IT Infrastructure Pres	-	-	-	-
109-0 Human Resources	-	-	-	-
113-0 Treasurer	-	-	-	-
105-0 Comm Svcs Admin	-	-	-	-
160-1 Public Works Admin	-	-	-	-
161-1 Repro & Mailroom	-	-	-	-
Fund 162-1 Facility Mgmt (Adj)	1,696	-	1,696	-
199100 Energy Maintenance	-	-	-	-
162000 Facilities Preservation	-	-	-	-
188-0 Fund Transfers	-	-	-	-
Total A-87 Costs	<u>118,142</u>	<u>-</u>	<u>118,142</u>	<u>-</u>
Distribute General Administration	-	-	-	-
Total Costs by Function	<u>118,142</u>	<u>-</u>	<u>118,142</u>	<u>-</u>
Total Allocated Costs	\$ <u>118,142</u>	\$ <u>-</u>	\$ <u>118,142</u>	\$ <u>-</u>

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

108301 TELECOMMUNICATIONS

ALLOCATION OF COSTS:	Telecomm Services		Total Alloc Costs	
	Number of Lines	%	Allocated Costs	
Allocated Departments:				
101-1 County Manager	22	0.6064%	\$ 716	\$ 716
101-6 Com Relations	8	0.2205%	261	261
101-8 Mgmt Svcs	92	2.5358%	2,996	2,996
101-9 Internal Audit	1	0.0276%	33	33
103-1 Finance Admin	2	0.0551%	65	65
103-3 Comptroller	31	0.8545%	1,010	1,010
103-5 Budget Div	8	0.2205%	261	261
103-6 Purchasing	10	0.2756%	326	326
106-1 DA Criminal	362	9.9779%	11,788	11,788
106700 DA Civil	-	0.0000%	-	-
108100 IT Admin	21	0.5788%	684	684
108301 Telecomm	-	0.0000%	-	-
108300-900 IT Software & Services	-	0.0000%	-	-
108500 IT Enterprise Infra	96	2.6461%	3,126	3,126
108800 IT Infrastructure Pres	-	0.0000%	-	-
109-0 Human Resources	22	0.6064%	716	716
113-0 Treasurer	36	0.9923%	1,172	1,172
105-0 Comm Svcs Admin	-	0.0000%	-	-
160-1 Public Works Admin	6	0.1654%	195	195
161-1 Repro & Mailroom	6	0.1654%	195	195
Fund 162-1 Facility Mgmt (Adj)	100	2.7563%	3,256	3,256
199100 Energy Maintenance	-	0.0000%	-	-
162000 Facilities Preservation	3	0.0827%	98	98
188-0 Fund Transfers	-	0.0000%	-	-
Subtotal, Allocated Departments	826	22.7673%	26,898	26,898
Operating Departments				
100-0 County Commission	14	0.3859%	\$ 456	\$ 456
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-
101-5 Emer Mgmt Administration	-	0.0000%	-	-
102-0 Assessor	71	1.9570%	2,312	2,312
103-9 Merit Award Program	-	0.0000%	-	-
104-0 Clerk	22	0.6064%	716	716
105-3 Comm Svcs Operation	-	0.0000%	-	-
105-4 Comm Svcs Planning	-	0.0000%	-	-
105-5 Comm Svcs Engineering	-	0.0000%	-	-
106-2 CARES/SART	-	0.0000%	-	-
106-3 Family Support Enf	-	0.0000%	-	-
106-5 DA Grants	-	0.0000%	-	-
106710 DA CPS Integration	-	0.0000%	-	-
106-9 Drug Forfeitures	-	0.0000%	-	-
108700 GIS	-	0.0000%	-	-
108-7 GIS Base Mapping	-	0.0000%	-	-
111-0 Recorder	35	0.9647%	1,140	1,140
112-0 Elections	57	1.5711%	1,856	1,856
116-0 Community Development	28	0.7718%	912	912
120-1 District Courts Admin	367	10.1158%	11,951	11,951
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	13	0.3583%	423	423
124-0 Public Defender	86	2.3705%	2,801	2,801
125-1 Incline Justice Court	-	0.0000%	-	-
125-3 Reno Justice Court	82	2.2602%	2,670	2,670
125-4 Sparks Justice Court	59	1.6262%	1,921	1,921
125-7 Wadsworth Justice Court	-	0.0000%	-	-
126-0 Incline Constable	-	0.0000%	-	-
127-0 Juvenile Services	136	3.7486%	4,429	4,429
128-0 Alternative Public Defender	27	0.7442%	879	879
129-0 Conflict Counsel	-	0.0000%	-	-
130-0 Library	98	2.7012%	3,191	3,191

County of Washoe, Nevada
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 Fixed for the Fiscal Year ending June 30, 2015

108301 TELECOMMUNICATIONS

ALLOCATION OF COSTS:		108301 TELECOMMUNICATIONS		
		Telecomm Services		
	Number of Lines	%	Allocated Costs	Total Alloc Costs
140-1 Parks Administration	-	0.0000%	\$ -	\$ -
140-2 Parks Planning & Develop	-	0.0000%	-	-
140-3 Parks Recreation	-	0.0000%	-	-
140-4 Parks Operations	-	0.0000%	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-
150-0 Sheriff	682	18.7983%	22,208	22,208
153-0 Medical Examiner	-	0.0000%	-	-
154-0 Alternative Sentencing	19	0.5237%	619	619
157100 Public Guardian	23	0.6340%	749	749
159100 Public Administrator	16	0.4410%	521	521
160200 Public Works Projects	-	0.0000%	-	-
163100 County Engineer	21	0.5788%	684	684
179100 Social Services Admin	21	0.5788%	684	684
179120 County Child Welfare	-	0.0000%	-	-
179200 General Assistance	8	0.2205%	261	261
179250 Adult Comm Assis Center	-	0.0000%	-	-
179300 Medical Assit Indigent	22	0.6064%	716	716
179-2 Homeless Shelter	-	0.0000%	-	-
180-0 Intergovernmental	-	0.0000%	-	-
181-00 Community Support	-	0.0000%	-	-
182-0 Accrued Benefits	-	0.0000%	-	-
183-0 Administrative Enforcement	-	0.0000%	-	-
184-0 Regional Water Planning	-	0.0000%	-	-
187-0 Fire Suppression	-	0.0000%	-	-
189-0 Contingency	-	0.0000%	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-
202-0 Public Health Administration	257	7.0838%	8,369	8,369
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	74	2.0397%	2,410	2,410
210-0 Regional Communication Center	-	0.0000%	-	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-	-
216-0 Roads	21	0.5788%	684	684
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-
225-0 Senior Center	45	1.2404%	1,465	1,465
228-0 Child Protective Services	303	8.3517%	9,867	9,867
266-0 Truckee Remediation District	-	0.0000%	-	-
270-1 Other Restricted Admin	-	0.0000%	-	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	-
270-6 Other Restricted Funds - May	-	0.0000%	-	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-
280-0 TMFPD General Fund	23	0.6340%	749	749
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%	-	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

108301 TELECOMMUNICATIONS

ALLOCATION OF COSTS:	Telecomm Services		Allocated Costs	Total Alloc Costs
	Number of Lines	%		
489-0 Capital Facilities Fund	-	0.0000%	\$ -	-
494-0 Infrastructure Fund	-	0.0000%	-	-
520 Golf Course	-	0.0000%	-	-
560 Building and Safety Fund	32	0.8820%	1,042	1,042
566-0 Water Resources	113	3.1147%	3,680	3,680
568-0 So.Truckee Meadows GID	-	0.0000%	-	-
618-0 Health Benefits	-	0.0000%	-	-
619-0 Risk Management	7	0.1929%	228	228
669-0 Equipment Services	20	0.5513%	651	651
680-0 TMFPD Health Benefits	-	0.0000%	-	-
682-0 TMFPD Worker's Comp	-	0.0000%	-	-
685-0 SFPD Health Benefits	-	0.0000%	-	-
711-0 TR Flood Investment	-	0.0000%	-	-
712-0 Nevada Works	-	0.0000%	-	-
713-0 RTC	-	0.0000%	-	-
714-0 WC School Dist Debt	-	0.0000%	-	-
715-0 Library Investment	-	0.0000%	-	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-
721-0 Public Guard Trust	-	0.0000%	-	-
722-0 Social Service Trust	-	0.0000%	-	-
730-0 Fish and Game	-	0.0000%	-	-
732-0 Range Improvement District	-	0.0000%	-	-
738-0 Court Trust Fund	-	0.0000%	-	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-
750-0 OPEB Trust Fund	-	0.0000%	-	-
752-0 Agency Tax Settlement	-	0.0000%	-	-
753-0 Deferred Com Division	-	0.0000%	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-
756-0 Tank Farm	-	0.0000%	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-
990055 May Building Trust	-	0.0000%	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-
992010 Senior Services Fund	-	0.0000%	-	-
994000 TRPA Permits	-	0.0000%	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-
998000 Financial Assurances	-	0.0000%	-	-
Other	-	0.0000%	-	-
Total Allocations to Operating Depts:	2,802	77.2327%	91,244	91,244
Total Costs Allocated	3,528	100.0000%	\$ 118,142	\$ 118,142

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2013
Fixed for the Fiscal Year ending June 30, 2015

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 data and physical security systems in the County as well as support for the 800 MHz system for the Region. The staff and associated costs for this Division are allocated based upon the personal user identification numbers for the County active in FY2013.

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 2013. Staff and associated costs are also allocated based upon the number of personal IDs. IT Staff directly support the Sheriff's Office from Cost Centers 108300, 108400, 108500, and 108900. 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 Enterprise and Human Resources system for the County. The Unit supports SAP operation for all County Departments. Costs are allocated based on the IT User IDs in each Department in FY 2013.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

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 Agreements
Department Expenditures						
Salaries	\$ 2,880,638		\$ 582,644	\$ 1,108,552	\$ 1,189,442	\$ -
Salary %	100.0000%		20.2262%	38.4829%	41.2909%	0.0000%
Benefits	1,143,441		239,483	425,226	478,732	-
	4,024,079		822,127	1,533,778	1,668,174	-
Services & Supplies	124,191		63,844	14,121	46,227	-
Consulting Serv	-		-	-	-	-
Professional Svcs	150,821		12,470	-	138,351	-
Payment to WCRCS	239,547		239,547	-	-	-
Direct Maintenance Agreements	-		-	-	-	-
Non-Capital Equipment	39,889		39,889	-	-	-
Capital Equipment	30,460		-	-	30,460	-
Departmental Expenditures Total	4,608,986		1,177,876	1,547,899	1,883,212	-
A-87 Adjustments:						
Direct Staff to Sheriff's Office	-		(124,987)	(110,026)	(201,569)	436,582
Reimbursements	(21,616)		(20,642)	(974)	-	-
Direct Prof Svcs to TMFPD	-		(2,060)	-	-	2,060
Less: Statistical Order for TMFPD	(2,004)		(2,004)	-	-	-
Add: Depreciation- Total IT	-		-	-	-	-
Less: Payment for Equip Repl from 108-8	-		-	-	-	-
A-87 Allowable Costs	4,585,356		1,028,184	1,436,899	1,681,642	438,642
Allocated Costs:						
101-1 County Manager	10,661		2,156	4,103	4,402	-
101-6 Com Relations	11,514		2,329	4,431	4,754	-
101-8 Mgmt Svcs	603		122	232	249	-
101-9 Internal Audit	-		-	-	-	-
103-1 Finance Admin	-		-	-	-	-
103-3 Comptroller	5,518		1,116	2,123	2,278	-
103-5 Budget Div	7,017		1,419	2,700	2,897	-
103-6 Purchasing	1,246		252	479	514	-
106-1 DA Criminal	-		-	-	-	-
106700 DA Civil	3,648		738	1,404	1,506	-
108100 IT Admin	2,374,424		480,256	913,746	980,421	-
108301 Telecomm	-		-	-	-	-
108300-900 IT Software & Services	-		-	-	-	-
108500 IT Enterprise Infra	-		-	-	-	-
108800 IT Infrastructure Pres	229,308		46,380	88,244	94,683	-
109-0 Human Resources	-		-	-	-	-
113-0 Treasurer	-		-	-	-	-
105-0 Comm Svcs Admin	-		-	-	-	-
160-1 Public Works Admin	-		-	-	-	-
161-1 Repro & Mailroom	-		-	-	-	-
Fund 162-1 Facility Mgmt (Adj)	18,000		3,641	6,927	7,432	-
199100 Energy Maintenance	-		-	-	-	-
162000 Facilities Preservation	-		-	-	-	-
188-0 Fund Transfers	187,363		37,896	72,103	77,364	-
Total A-87 Costs	7,434,668		1,604,490	2,533,391	2,858,145	438,642
Subtotal for User ID Allocation	-	6,996,026	(1,604,490)	(2,533,391)	(2,858,145)	-
Total Costs by Function	7,434,668	6,996,026	-	-	-	438,642
Unallowable Costs	-	-	-	-	-	-
Total Allocated Costs	\$ 7,434,668	\$ 6,996,026	\$ -	\$ -	\$ -	\$ 438,642

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

108300, 108400, 108900 IT SYSTEM SUPPORT & SERVICES

ALLOCATION OF COSTS:

	108300, 108400, 108900 IT SYSTEM SUPPORT & SERVICES			Direct Costs	IT System Support
	User IDs	%	Allocated Costs		Total Allocated
Allocated Departments:					
101-1 County Manager	52	1.3252%	\$ 92,711	-	\$ 92,711
101-6 Com Relations	-	0.0000%	-	-	-
101-8 Mgmt Svcs	-	0.0000%	-	-	-
101-9 Internal Audit	-	0.0000%	-	-	-
103-1 Finance Admin	7	0.1784%	12,481	-	12,481
103-3 Comptroller	37	0.9429%	65,966	-	65,966
103-5 Budget Div	-	0.0000%	-	-	-
103-6 Purchasing	10	0.2548%	17,826	-	17,826
106-1 DA Criminal	263	6.7023%	468,895	-	468,895
106700 DA Civil	-	0.0000%	-	-	-
108100 IT Admin	365	9.3017%	650,749	-	650,749
108301 Telecomm	-	0.0000%	-	-	-
108300-900 IT Software & Services	-	0.0000%	-	-	-
108500 IT Enterprise Infra	-	0.0000%	-	-	-
108800 IT Infrastructure Pres	-	0.0000%	-	-	-
109-1 Human Resources	29	0.7390%	51,701	-	51,701
113-0 Treasurer	47	1.1978%	83,798	-	83,798
105-0 Comm Svcs Admin	-	0.0000%	-	-	-
160-1 Public Works Admin	167	4.2559%	297,744	-	297,744
161-1 Repro & Mailroom	-	0.0000%	-	-	-
Fund 162-1 Facility Mgmt (Adj)	-	0.0000%	-	-	-
199100 Energy Maintenance	-	0.0000%	-	-	-
162000 Facilities Preservation	-	0.0000%	-	-	-
188-0 Fund Transfers	-	0.0000%	-	-	-
Subtotal, Allocated Departments	977	24.8980%	\$ 1,741,871	-	\$ 1,741,871
Operating Departments					
100-0 County Commission	5	0.1274%	\$ 8,913	-	\$ 8,913
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	-
101-5 Emer Mgmt Administration	52	1.3252%	92,711	-	92,711
102-0 Assessor	76	1.9368%	135,499	-	135,499
103-9 Merit Award Program	-	0.0000%	-	-	-
104-0 Clerk	17	0.4332%	30,307	-	30,307
105-3 Comm Svcs Operation	-	0.0000%	-	-	-
105-4 Comm Svcs Planning	-	0.0000%	-	-	-
105-5 Comm Svcs Engineering	-	0.0000%	-	-	-
106-2 CARES/SART	-	0.0000%	-	-	-
106-3 Family Support Enf	-	0.0000%	-	-	-
106-5 DA Grants	-	0.0000%	-	-	-
106710 DA CPS Integration	-	0.0000%	-	-	-
106-9 Drug Forfeitures	-	0.0000%	-	-	-
108700 GIS	-	0.0000%	-	-	-
108-7 GIS Base Mapping	-	0.0000%	-	-	-
111-0 Recorder	39	0.9939%	69,534	-	69,534
112-0 Elections	38	0.9684%	67,750	-	67,750
116-0 Community Development	44	1.1213%	78,446	-	78,446
120-1 District Courts Admin	-	0.0000%	-	-	-
120-2 Courts Gen Jurisdiction	-	0.0000%	-	-	-
120-3 Family Court	-	0.0000%	-	-	-
120-4 Pre-Trial	-	0.0000%	-	-	-
120-5 Specialty Courts Division	-	0.0000%	-	-	-
123-0 Law Library	3	0.0765%	5,352	-	5,352
124-0 Public Defender	82	2.0897%	146,196	-	146,196
125-1 Incline Justice Court	17	0.4332%	30,307	-	30,307
125-3 Reno Justice Court	98	2.4975%	174,726	-	174,726
125-4 Sparks Justice Court	56	1.4271%	99,840	-	99,840
125-7 Wadsworth Justice Court	5	0.1274%	8,913	-	8,913
126-0 Incline Constable	-	0.0000%	-	-	-
127-0 Juvenile Services	138	3.5168%	246,036	-	246,036
128-0 Alternative Public Defender	30	0.7645%	53,485	-	53,485
129-0 Conflict Counsel	-	0.0000%	-	-	-
130-0 Library	179	4.5617%	319,138	-	319,138

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

108300, 108400, 108900 IT SYSTEM SUPPORT & SERVICES

ALLOCATION OF COSTS:

	108300, 108400, 108900 IT SYSTEM SUPPORT & SERVICES			Direct Costs	IT System Support
	User IDs	%	Allocated Costs		Total Allocated
140-1 Parks Administration	87	2.2171%	\$ 155,109	\$ -	\$ 155,109
140-2 Parks Planning & Develop	-	0.0000%	-	-	-
140-3 Parks Recreation	-	0.0000%	-	-	-
140-4 Parks Operations	-	0.0000%	-	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	-
150-0 Sheriff	1,030	26.2489%	1,836,377	436,582	2,272,959
153-0 Medical Examiner	36	0.9174%	64,182	-	64,182
154-0 Alternative Sentencing	22	0.5607%	39,227	-	39,227
157100 Public Guardian	25	0.6371%	44,572	-	44,572
159100 Public Administrator	11	0.2803%	19,610	-	19,610
160200 Public Works Projects	-	0.0000%	-	-	-
163100 County Engineer	-	0.0000%	-	-	-
179100 Social Services Admin	242	6.1672%	431,459	-	431,459
179120 County Child Welfare	-	0.0000%	-	-	-
179200 General Assistance	-	0.0000%	-	-	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	-
179300 Medical Assit indigent	-	0.0000%	-	-	-
179-2 Homeless Shelter	-	0.0000%	-	-	-
180-0 Intergovernmental	-	0.0000%	-	-	-
181-00 Community Support	-	0.0000%	-	-	-
182-0 Accrued Benefits	-	0.0000%	-	-	-
183-0 Administrative Enforcement	-	0.0000%	-	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	-
187-0 Fire Suppression	-	0.0000%	-	-	-
189-0 Contingency	-	0.0000%	-	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	-
202-0 Public Health Administration	227	5.7849%	404,713	-	404,713
203-0 Stabilization Fund	-	0.0000%	-	-	-
204-0 Library Expansion	-	0.0000%	-	-	-
205-0 Animal Services	42	1.0703%	74,878	-	74,878
208-0 Enhanced 911	-	0.0000%	-	-	-
209-0 Regional Safety Training Center	11	0.2803%	19,610	-	19,610
210-0 Regional Communication Center	-	0.0000%	-	-	-
211-0 Truckee River Flood Mgmt	19	0.4842%	33,875	-	33,875
216-0 Roads	-	0.0000%	-	-	-
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-	-
225-0 Senior Center	42	1.0703%	74,878	-	74,878
228-0 Child Protective Services	-	0.0000%	-	-	-
266-0 Truckee Remediation District	-	0.0000%	-	-	-
270-1 Other Restricted Admin	-	0.0000%	-	-	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	-	-
270-6 Other Restricted Funds - May	-	0.0000%	-	-	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	-
280-0 TMFPD General Fund	131	3.3384%	233,555	2,060	235,615
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%	-	-	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

108300, 108400, 108900 IT SYSTEM SUPPORT & SERVICES

ALLOCATION OF COSTS:

	108300, 108400, 108900 IT SYSTEM SUPPORT & SERVICES			Direct Costs	IT System Support
	User IDs	%	Allocated Costs		Total Allocated
489-0 Capital Facilities Fund	-	0.0000%	\$ -	\$ -	\$ -
494-0 Infrastructure Fund	-	0.0000%	-	-	-
520 Golf Course	-	0.0000%	-	-	-
560 Building and Safety Fund	28	0.7136%	49,924	-	49,924
566-0 Water Resources	108	2.7523%	192,552	-	192,552
568-0 So. Truckee Meadows GID	-	0.0000%	-	-	-
618-0 Health Benefits	-	0.0000%	-	-	-
619-0 Risk Management	7	0.1784%	12,481	-	12,481
669-0 Equipment Services	-	0.0000%	-	-	-
680-0 TMLPD Health Benefits	-	0.0000%	-	-	-
682-0 TMLPD Worker's Comp	-	0.0000%	-	-	-
685-0 SFPD Health Benefits	-	0.0000%	-	-	-
711-0 TR Flood Investment	-	0.0000%	-	-	-
712-0 Nevada Works	-	0.0000%	-	-	-
713-0 RTC	-	0.0000%	-	-	-
714-0 WC School Dist Debt	-	0.0000%	-	-	-
715-0 Library Investment	-	0.0000%	-	-	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	-
721-0 Public Guard Trust	-	0.0000%	-	-	-
722-0 Social Service Trust	-	0.0000%	-	-	-
730-0 Fish and Game	-	0.0000%	-	-	-
732-0 Range Improvement District	-	0.0000%	-	-	-
738-0 Court Trust Fund	-	0.0000%	-	-	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	-
750-0 OPEB Trust Fund	-	0.0000%	-	-	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	-
753-0 Deferred Com Division	-	0.0000%	-	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	-
756-0 Tank Farm	-	0.0000%	-	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	-
990055 May Building Trust	-	0.0000%	-	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	-
992010 Senior Services Fund	-	0.0000%	-	-	-
994000 TRPA Permits	-	0.0000%	-	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	-
998000 Financial Assurances	-	0.0000%	-	-	-
Other	-	0.0000%	-	-	-
Total Allocations to Operating Depts:	2,947	75.1020%	5,254,155	438,642	5,692,797
Total Costs Allocated	3,924	100.0000%	\$ 6,996,028	\$ 438,642	\$ 7,434,668

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2013
Fixed for the Fiscal Year ending June 30, 2015

108500 IT ENTERPRISE INFRASTRUCTURE

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

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

The Records Management Unit of the Department of Information Technology provides records retention and disposal services for County Departments. The unit assists County Departments by ensuring that the County's records are maintained and destroyed in accordance with the requirements of applicable state and federal laws and regulations. Fifty percent of the operating costs of the unit are allocated as the cost of records storage, based on cubic feet of Department records in storage at June 30, 2013. 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 2013.

The Division of Micrographics is part of the Department of Information Technology. The Division is responsible for imaging and maintaining historical documentation for all Departments of the County. Costs are allocated based upon current year actual work effort (images made) by Departments for FY2013.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

108500 IT ENTERPRISE INFRASTRUCTURE

COSTS TO BE ALLOCATED Item of Cost	Total, all Services	IT Enterprise Infrastruct	Micrographic Imaging	Records Management	Direct Charges
Department Expenditures					
Salaries	\$ 1,196,942	\$ 843,474	\$ 235,227	\$ 118,241	\$ -
Salary %	100.0000%	70.4691%	19.6523%	9.8788%	0.0000%
Benefits	491,201	317,104	115,858	58,238	-
Services & Supplies	1,688,143	1,160,578	351,085	176,479	-
Consulting Serv	335,714	236,575	65,976	33,164	-
Staff Assigned to Sheriff's Office	-	(75,928)	-	-	75,928
Non-Specific Maintenance Agreements	-	-	-	-	-
Direct Maintenance Agreements	-	-	-	-	-
Capital Equipment	12,960	12,960	-	-	-
Departmental Expenditures Total	2,036,817	1,334,185	417,061	209,643	75,928
A-87 Adjustments:					
Less: Reimbursements	(150)	(150)	-	-	-
Less: Surplus Supplies Sales	(5,573)	(5,573)	-	-	-
Less Capital Equip	(12,960)	(12,960)	-	-	-
Add: Depreciation	5,255	5,255	-	-	-
A-87 Allowable Costs	2,023,389	1,320,756	417,061	209,643	75,928
Allocated Costs:					
101-1 County Manager	4,430	3,122	871	438	-
101-6 Com Relations	4,784	3,371	940	473	-
101-8 Mgmt Svcs	251	177	49	25	-
101-9 Internal Audit	-	-	-	-	-
103-1 Finance Admin	-	-	-	-	-
103-3 Comptroller	3,328	2,345	654	329	-
103-5 Budget Div	3,110	2,192	611	307	-
103-6 Purchasing	2,620	1,846	515	259	-
106-1 DA Criminal	-	-	-	-	-
106700 DA Civil	-	-	-	-	-
108100 IT Admin	986,602	695,249	193,890	97,462	-
108301 Telecomm	3,126	2,203	614	309	-
108300-900 IT Software & Services	-	-	-	-	-
108500 It Enterprise Infra	-	-	-	-	-
108800 IT Infrastructure Pres	-	-	-	-	-
109-0 Human Resources	-	-	-	-	-
113-0 Treasurer	682	481	134	67	-
105-0 Comm Svcs Admin	-	-	-	-	-
160-1 Public Works Admin	-	-	-	-	-
161-1 Repro & Mailroom	-	-	-	-	-
Fund 162-1 Facility Mgmt (Adj)	-	-	-	-	-
199100 Energy Maintenance	-	-	-	-	-
162000 Facilities Preservation	-	-	-	-	-
188-0 Fund Transfers	76,856	54,160	15,104	7,592	-
Total A-87 Costs	3,109,178	2,085,901	630,444	316,904	75,928
Distribute General Administration	-	-	-	-	-
Total Costs by Function	3,109,178	2,085,901	630,444	316,904	75,928
Unallowable Costs	-	-	-	-	-
Total Allocated Costs	\$ 3,109,178	\$ 2,085,901	\$ 630,444	\$ 316,904	\$ 75,928

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

108500 IT ENTERPRISE INFRASTRUCTURE

ALLOCATION OF COSTS:

	108500 IT ENTERPRISE INFRASTRUCTURE			Micrographics/Imaging		
	User IDs	%	Allocated Costs	Images Made	%	Allocated Costs
Allocated Departments:						
101-1 County Manager	52	1.3252%	\$ 27,642	15,000	0.3972%	\$ 2,504
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	7	0.1784%	3,721	-	0.0000%	-
103-3 Comptroller	37	0.9429%	19,668	-	0.0000%	-
103-5 Budget Div	-	0.0000%	-	-	0.0000%	-
103-6 Purchasing	10	0.2548%	5,315	-	0.0000%	-
106-1 DA Criminal	263	6.7023%	139,803	201,681	5.3399%	33,665
106700 DA Civil	-	0.0000%	-	-	0.0000%	-
108100 IT Admin	365	9.3017%	194,024	-	0.0000%	-
108301 Telecomm	-	0.0000%	-	-	0.0000%	-
108300-900 IT Software & Services	-	0.0000%	-	-	0.0000%	-
108500 IT Enterprise Infra	-	0.0000%	-	-	0.0000%	-
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-
109-0 Human Resources	29	0.7390%	15,415	-	0.0000%	-
113-0 Treasurer	47	1.1978%	24,985	-	0.0000%	-
105-0 Comm Svcs Admin	-	0.0000%	-	-	0.0000%	-
160-1 Public Works Admin	167	4.2559%	88,774	53,236	1.4095%	8,886
161-1 Repro & Mailroom	-	0.0000%	-	-	0.0000%	-
Fund 162-1 Facility Mgmt (Adj)	-	0.0000%	-	-	0.0000%	-
199100 Energy Maintenance	-	0.0000%	-	-	0.0000%	-
162000 Facilities Preservation	-	0.0000%	-	-	0.0000%	-
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-
Subtotal, Allocated Departments	977	24.6880%	519,347	269,917	7.1466%	45,055
Operating Departments						
100-0 County Commission	5	0.1274%	\$ 2,657	-	0.0000%	\$ -
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-
101-5 Emer Mgmt Administration	52	1.3252%	27,642	-	0.0000%	-
102-0 Assessor	76	1.9368%	40,400	26,941	0.7133%	4,497
103-9 Merit Award Program	-	0.0000%	-	-	0.0000%	-
104-0 Clerk	17	0.4332%	9,036	71,547	1.8944%	11,943
105-3 Comm Svcs Operation	-	0.0000%	-	-	0.0000%	-
105-4 Comm Svcs Planning	-	0.0000%	-	-	0.0000%	-
105-5 Comm Svcs Engineering	-	0.0000%	-	-	0.0000%	-
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-
106-3 Family Support Enf	-	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	39	0.9939%	20,732	1,883,871	49.8796%	314,463
112-0 Elections	38	0.9684%	20,200	-	0.0000%	-
116-0 Community Development	44	1.1213%	23,389	-	0.0000%	-
120-1 District Courts Admin	-	0.0000%	-	19,000	0.5031%	3,172
120-2 Courts Gen Jurisdiction	-	0.0000%	-	-	0.0000%	-
120-3 Family Court	-	0.0000%	-	-	0.0000%	-
120-4 Pre-Trial	-	0.0000%	-	-	0.0000%	-
120-5 Specialty Courts Division	-	0.0000%	-	-	0.0000%	-
123-0 Law Library	3	0.0765%	1,596	-	0.0000%	-
124-0 Public Defender	82	2.0897%	43,589	840,462	22.2529%	140,292
125-1 Incline Justice Court	17	0.4332%	9,036	-	0.0000%	-
125-3 Reno Justice Court	98	2.4975%	52,095	258,384	6.8413%	43,131
125-4 Sparks Justice Court	56	1.4271%	29,768	-	0.0000%	-
125-7 Wadsworth Justice Court	5	0.1274%	2,657	-	0.0000%	-
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-
127-0 Juvenile Services	138	3.5168%	73,357	-	0.0000%	-
128-0 Alternative Public Defender	30	0.7645%	15,947	130,134	3.4456%	21,723
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-
130-0 Library	179	4.5617%	95,153	-	0.0000%	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

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	87	2.2171%	\$ 46,247	-	0.0000%	\$ -
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-
140-3 Parks Recreation	-	0.0000%	-	-	0.0000%	-
140-4 Parks Operations	-	0.0000%	-	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-
150-0 Sheriff	1,030	26.2489%	547,527	34,916	0.9245%	5,828
153-0 Medical Examiner	36	0.9174%	19,136	-	0.0000%	-
154-0 Alternative Sentencing	22	0.5607%	11,696	-	0.0000%	-
157100 Public Guardian	25	0.6371%	13,289	-	0.0000%	-
159100 Public Administrator	11	0.2803%	5,847	-	0.0000%	-
160200 Public Works Projects	-	0.0000%	-	-	0.0000%	-
163100 County Engineer	-	0.0000%	-	-	0.0000%	-
179100 Social Services Admin	242	6.1672%	128,642	-	0.0000%	-
179120 County Child Welfare	-	0.0000%	-	-	0.0000%	-
179200 General Assistance	-	0.0000%	-	-	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-
179300 Medical Assit Indigent	-	0.0000%	-	-	0.0000%	-
179-2 Homeless Shelter	-	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%	-
183-0 Administrative Enforcement	-	0.0000%	-	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-
187-0 Fire Suppression	-	0.0000%	-	-	0.0000%	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-
202-0 Public Health Administration	227	5.7849%	120,667	12,992	0.3440%	2,169
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-
205-0 Animal Services	42	1.0703%	22,325	-	0.0000%	-
208-0 Enhanced 911	-	0.0000%	-	-	0.0000%	-
209-0 Regional Safety Training Center	11	0.2803%	5,847	-	0.0000%	-
210-0 Regional Communication Center	-	0.0000%	-	-	0.0000%	-
211-0 Truckee River Flood Mgmt	19	0.4842%	10,100	-	0.0000%	-
216-0 Roads	-	0.0000%	-	-	0.0000%	-
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-	0.0000%	-
225-0 Senior Center	42	1.0703%	22,325	131,924	3.4930%	22,021
228-0 Child Protective Services	-	0.0000%	-	-	0.0000%	-
266-0 Truckee Remediation District	-	0.0000%	-	-	0.0000%	-
270-1 Other Restricted Admin	-	0.0000%	-	-	0.0000%	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	0.0000%	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	-	0.0000%	-
270-6 Other Restricted Funds - May	-	0.0000%	-	-	0.0000%	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	0.0000%	-
280-0 TMSFPD General Fund	131	3.3384%	69,636	-	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 TMSFPD Emergency Fund	-	0.0000%	-	-	0.0000%	-
287-0 TMSFPD Stabilization	-	0.0000%	-	-	0.0000%	-
288-0 TMSFPD Pre-Fund Retiree Hlth	-	0.0000%	-	-	0.0000%	-
285-0 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 TMSFPD 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%	-
460-0 TMSFPD Const	-	0.0000%	-	-	0.0000%	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

108500 IT ENTERPRISE INFRASTRUCTURE

ALLOCATION OF COSTS:

	108500 IT ENTERPRISE INFRASTRUCTURE			Micrographics/Imaging		
	User IDs	%	Allocated Costs	Images Made	%	Allocated Costs
489-0 Capital Facilities Fund	-	0.0000%	\$ -	-	0.0000%	\$ -
494-0 Infrastructure Fund	-	0.0000%	-	-	0.0000%	-
520 Golf Course	-	0.0000%	-	-	0.0000%	-
560 Building and Safety Fund	28	0.7136%	14,885	95,550	2.5299%	15,950
566-0 Water Resources	108	2.7523%	57,410	-	0.0000%	-
568-0 So Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-
618-0 Health Benefits	-	0.0000%	-	-	0.0000%	-
619-0 Risk Management	7	0.1784%	3,721	1,200	0.0318%	200
669-0 Equipment Services	-	0.0000%	-	-	0.0000%	-
680-0 TMLPD Health Benefits	-	0.0000%	-	-	0.0000%	-
682-0 TMLPD Worker's Comp	-	0.0000%	-	-	0.0000%	-
685-0 SFPD Health Benefits	-	0.0000%	-	-	0.0000%	-
711-0 TR Flood Investment	-	0.0000%	-	-	0.0000%	-
712-0 Nevada Works	-	0.0000%	-	-	0.0000%	-
713-0 RTC	-	0.0000%	-	-	0.0000%	-
714-0 WC School Dist Debt	-	0.0000%	-	-	0.0000%	-
715-0 Library Investment	-	0.0000%	-	-	0.0000%	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	0.0000%	-
721-0 Public Guard Trust	-	0.0000%	-	-	0.0000%	-
722-0 Social Service Trust	-	0.0000%	-	-	0.0000%	-
730-0 Fish and Game	-	0.0000%	-	-	0.0000%	-
732-0 Range Improvement District	-	0.0000%	-	-	0.0000%	-
738-0 Court Trust Fund	-	0.0000%	-	-	0.0000%	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	0.0000%	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	0.0000%	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	0.0000%	-
750-0 OPEB Trust Fund	-	0.0000%	-	-	0.0000%	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	0.0000%	-
753-0 Deferred Com Division	-	0.0000%	-	-	0.0000%	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	0.0000%	-
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-
766-0 Western Reg 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:	2,947	75.1020%	1,566,554	3,505,921	92.8534%	585,389
Total Costs Allocated	3,924	100.0000%	\$ 2,085,901	3,776,838	100.0000%	\$ 630,444

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

108500 IT ENTERPRISE INFRASTRUCTURE

ALLOCATION OF COSTS:	Records Management			Records Management			Total Records	Direct Maint	IT Enterprise Infrast
	Cubic Ft Disposed	%	Allocated Costs	Cubic Ft Stored	%	Allocated Costs	Management	Agreements	Total Allocated
Allocated Departments:									
101-1 County Manager	5	0.0688%	\$ 109	29	0.2229%	\$ 353	\$ 462		\$ 30,608
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%	-	-	-	3,721
103-3 Comptroller	74	1.0187%	1,614	239	1.8370%	2,911	4,525	-	24,193
103-5 Budget Div	-	0.0000%	-	-	0.0000%	-	-	-	-
103-6 Purchasing	-	0.0000%	-	1	0.0077%	12	12	-	5,327
106-1 DA Criminal	1,663	22.8937%	36,276	3,032	23.3051%	36,928	73,203	-	246,671
106700 DA Civil	-	0.0000%	-	-	0.0000%	-	-	-	-
108100 IT Admin	8	0.1101%	175	5	0.0384%	61	236	-	194,260
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	153	2.1063%	3,338	227	1.7448%	2,765	6,102	-	21,517
113-0 Treasurer	16	0.2203%	349	99	0.7610%	1,206	1,555	-	26,540
105-0 Comm Svcs Admin	-	0.0000%	-	-	0.0000%	-	-	-	-
160-1 Public Works Admin	24	0.3304%	524	43	0.3305%	524	1,047	-	98,707
161-1 Repro & Mailroom	-	0.0000%	-	-	0.0000%	-	-	-	-
Fund 162-1 Facility Mgmt (Adj)	-	0.0000%	-	-	0.0000%	-	-	-	-
199100 Energy Maintenance	-	0.0000%	-	-	0.0000%	-	-	-	-
162000 Facilities Preservation	-	0.0000%	-	-	0.0000%	-	-	-	-
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-	-	-
Subtotal, Allocated Departments	1,943	26.7483%	42,353	3,675	28.2474%	44,759	87,142		651,544
Operating Departments									
100-0 County Commission	-	0.0000%	\$ -	-	0.0000%	\$ -	-	\$ -	2,657
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-	-	-
101-5 Emer Mgmt Administration	-	0.0000%	-	-	0.0000%	-	-	75,928	103,570
102-0 Assessor	69	0.9499%	1,505	-	0.0000%	-	1,505	-	46,402
103-9 Merit Award Program	-	0.0000%	-	-	0.0000%	-	-	-	-
104-0 Clerk	23	0.3166%	502	-	0.0000%	-	502	-	21,481
105-3 Comm Svcs Operation	-	0.0000%	-	-	0.0000%	-	-	-	-
105-4 Comm Svcs Planning	-	0.0000%	-	-	0.0000%	-	-	-	-
105-5 Comm Svcs Engineering	-	0.0000%	-	-	0.0000%	-	-	-	-
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-	-	-	-
106-3 Family Support Enf	-	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	14	0.1927%	306	-	0.0000%	-	306	-	335,501
112-0 Elections	196	2.6982%	4,276	200	1.5373%	2,436	6,712	-	26,912
116-0 Community Development	13	0.1790%	284	64	0.4919%	780	1,063	-	24,452
120-1 District Courts Admin	241	3.3177%	5,257	940	7.2252%	11,449	16,706	-	19,878
120-2 Courts Gen Jurisdiction	-	0.0000%	-	-	0.0000%	-	-	-	-
120-3 Family Court	-	0.0000%	-	-	0.0000%	-	-	-	-
120-4 Pre-Trial	-	0.0000%	-	-	0.0000%	-	-	-	-
120-5 Specialty Courts Division	-	0.0000%	-	-	0.0000%	-	-	-	-
123-0 Law Library	-	0.0000%	-	-	0.0000%	-	-	-	1,596
124-0 Public Defender	454	6.2500%	9,903	740	5.6879%	9,013	18,916	-	202,797
125-1 Incline Justice Court	-	0.0000%	-	-	0.0000%	-	-	-	9,036
125-3 Reno Justice Court	593	8.1635%	12,935	2,544	19.5542%	30,984	43,919	-	139,145
125-4 Sparks Justice Court	46	0.6333%	1,004	787	6.0492%	9,585	10,589	-	40,357
125-7 Wadsworth Justice Court	-	0.0000%	-	-	0.0000%	-	-	-	2,657
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-	-	-	-
127-0 Juvenile Services	386	5.3139%	8,420	974	7.4865%	11,863	20,283	-	93,640
128-0 Alternative Public Defender	141	1.9411%	3,076	36	0.2767%	439	3,514	-	41,184
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-	-	-
130-0 Library	11	0.1514%	240	-	0.0000%	-	240	-	95,393

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

108500 IT ENTERPRISE INFRASTRUCTURE

ALLOCATION OF COSTS:	Records Management			Records Management			Total Records Management	Direct Maint Agreements	IT Enterprise Infrast
	Cubic Ft Disposed	%	Allocated Costs	Cubic Ft Stored	%	Allocated Costs	Total Allocated		Total Allocated
140-1 Parks Administration	-	0.0000%	\$ -	53	0.4074%	\$ 646	\$ 646	-	\$ 46,893
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-	-	-	-
140-3 Parks Recreation	-	0.0000%	-	-	0.0000%	-	-	-	-
140-4 Parks Operations	-	0.0000%	-	-	0.0000%	-	-	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-	-	-
150-0 Sheriff	1,339	18.4333%	29,209	1,529	11.7527%	18,623	47,833	-	601,187
153-0 Medical Examiner	-	0.0000%	-	233	1.7909%	2,838	2,838	-	21,974
154-0 Alternative Sentencing	-	0.0000%	-	-	0.0000%	-	-	-	11,696
157100 Public Guardian	144	1.9824%	3,141	191	1.4681%	2,326	5,467	-	18,756
159100 Public Administrator	204	2.8084%	4,450	-	0.0000%	-	4,450	-	10,297
160200 Public Works Projects	-	0.0000%	-	-	0.0000%	-	-	-	-
163100 County Engineer	-	0.0000%	-	-	0.0000%	-	-	-	-
179100 Social Services Admin	1,020	14.0419%	22,250	-	0.0000%	-	22,250	-	150,892
179120 County Child Welfare	-	0.0000%	-	-	0.0000%	-	-	-	-
179200 General Assistance	-	0.0000%	-	-	0.0000%	-	-	-	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-	-	-	-
179300 Medical Assit Indigent	-	0.0000%	-	-	0.0000%	-	-	-	-
179-2 Homeless Shelter	-	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%	-	-	-	-
183-0 Administrative Enforcement	-	0.0000%	-	-	0.0000%	-	-	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-	-	-
187-0 Fire Suppression	-	0.0000%	-	-	0.0000%	-	-	-	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-	-	-	-
202-0 Public Health Administration	160	2.2028%	3,490	911	7.0023%	11,096	14,586	-	137,422
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-	-	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-	-	-	-
205-0 Animal Services	-	0.0000%	-	-	0.0000%	-	-	-	22,325
208-0 Enhanced 911	-	0.0000%	-	-	0.0000%	-	-	-	-
209-0 Regional Safety Training Center	-	0.0000%	-	-	0.0000%	-	-	-	5,847
210-0 Regional Communication Center	-	0.0000%	-	-	0.0000%	-	-	-	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-	-	0.0000%	-	-	-	10,100
216-0 Roads	-	0.0000%	-	-	0.0000%	-	-	-	-
221-0 Direct Assis/Med Indigent	-	0.0000%	-	-	0.0000%	-	-	-	-
225-0 Senior Center	70	0.9637%	1,527	36	0.2767%	439	1,966	-	46,312
228-0 Child Protective Services	-	0.0000%	-	-	0.0000%	-	-	-	-
266-0 Truckee Remediation District	-	0.0000%	-	-	0.0000%	-	-	-	-
270-1 Other Restricted Admin	-	0.0000%	-	-	0.0000%	-	-	-	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	0.0000%	-	-	-	-
270-03 Other Restricted Funds-Coop Ext	-	0.0000%	-	-	0.0000%	-	-	-	-
270-6 Other Restricted Funds - May	-	0.0000%	-	-	0.0000%	-	-	-	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	0.0000%	-	-	-	-
280-0 TMFPD General Fund	1	0.0138%	22	11	0.0846%	134	156	-	69,792
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%	-	-	-	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

108500 IT ENTERPRISE INFRASTRUCTURE

ALLOCATION OF COSTS:	Records Management			Records Management			Total Records Management	Direct Maint Agreements	IT Enterprise Infrast
	Cubic Ft Disposed	%	Allocated Costs	Cubic Ft Stored	%	Allocated Costs	Total Allocated	Total Allocated	Total Allocated
489-0 Capital Facilities Fund	-	0.0000%	\$ -	-	0.0000%	\$ -	\$ -	-	\$ -
494-0 Infrastructure Fund	-	0.0000%	-	-	0.0000%	-	-	-	-
520 Golf Course	-	0.0000%	-	-	0.0000%	-	-	-	-
560 Building and Safety Fund	85	1.1702%	1,854	-	0.0000%	-	1,854	-	32,689
566-0 Water Resources	89	1.2252%	1,942	5	0.0384%	61	2,003	-	59,413
568-0 So. Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	-	-	-
618-0 Health Benefits	-	0.0000%	-	-	0.0000%	-	-	-	-
619-0 Risk Management	22	0.3029%	480	81	0.6226%	987	1,467	-	5,388
669-0 Equipment Services	-	0.0000%	-	-	0.0000%	-	-	-	-
680-0 TMFPD Health Benefits	-	0.0000%	-	-	0.0000%	-	-	-	-
682-0 TMFPD Worker's Comp	-	0.0000%	-	-	0.0000%	-	-	-	-
685-0 SFPD Health Benefits	-	0.0000%	-	-	0.0000%	-	-	-	-
711-0 TR Flood Investment	-	0.0000%	-	-	0.0000%	-	-	-	-
712-0 Nevada Works	-	0.0000%	-	-	0.0000%	-	-	-	-
713-0 RTC	-	0.0000%	-	-	0.0000%	-	-	-	-
714-0 WC School Dist Debt	-	0.0000%	-	-	0.0000%	-	-	-	-
715-0 Library Investment	-	0.0000%	-	-	0.0000%	-	-	-	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	0.0000%	-	-	-	-
721-0 Public Guard Trust	-	0.0000%	-	-	0.0000%	-	-	-	-
722-0 Social Service Trust	-	0.0000%	-	-	0.0000%	-	-	-	-
730-0 Fish and Game	-	0.0000%	-	-	0.0000%	-	-	-	-
732-0 Range Improvement District	-	0.0000%	-	-	0.0000%	-	-	-	-
738-0 Court Trust Fund	-	0.0000%	-	-	0.0000%	-	-	-	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	0.0000%	-	-	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	0.0000%	-	-	-	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	0.0000%	-	-	-	-
750-0 OPEB Trust Fund	-	0.0000%	-	-	0.0000%	-	-	-	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	0.0000%	-	-	-	-
753-0 Deferred Com Division	-	0.0000%	-	-	0.0000%	-	-	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	0.0000%	-	-	-	-
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-	-	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	0.0000%	-	-	-	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-	-	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-	-	-	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-	-	-	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-	-	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-	-	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-	-	-	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-	-	-	-
Other	-	0.0000%	-	-	0.0000%	-	-	-	-
Total Allocations to Operating Depts:	5,321	73.2517%	116,069	9,335	71.7526%	113,694	229,764	75,928	2,457,635
Total Costs Allocated	7,264	100.0000%	\$ 158,452	13,010	100.0000%	\$ 158,452	\$ 316,905	\$ 75,928	\$ 3,109,178

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2013
Fixed for the Fiscal Year ending June 30, 2015

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 2013 based on the number of replaced/refreshed PCs provided to each. In FY13 IT did not purchase system/enterprise-wide file servers or firewall upgrade equipment.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

108-8 IT INFRASTRUCTURE

COSTS TO BE ALLOCATED
 Item of Cost

Item of Cost	Total, all Services	108-8 IT INFRASTRUCTURE					108850 Tele Infra
		General Admin	108810 File Serv Upg	108820 Net Infra/108840 Firewall	108830 PC Replacement	108830 Enterprise- wide Exp	
Department Expenditures							
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salary %	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Benefits	-	-	-	-	-	-	-
Services & Supplies	124,203	-	-	-	124,203	-	-
Professional Svcs	5,668	-	-	-	5,668	-	-
Parts & Supplies	22,338	-	-	-	22,338	-	-
Software - Non Capital	-	-	-	-	-	-	-
Equipment Non-Capital	320,891	-	-	-	320,891	-	-
Equipment - Capital	-	-	-	-	-	-	-
Departmental Expenditures Total	473,099	-	-	-	473,099	-	-
A-87 Adjustments:							
Unallowable Capital Equipment	-	-	-	-	-	-	-
Reimb-Prior Yr Costs	-	-	-	-	-	-	-
Tele Cost from 108500 per report	-	-	-	-	-	-	-
Tele Cost from CIP funds not capitalized	-	-	-	-	-	-	-
A-87 Allowable Costs	473,099	-	-	-	473,099	-	-
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	1,093	-	-	-	1,093	-	-
103-6 Purchasing	3,065	-	-	-	3,065	-	-
106-1 DA Criminal	-	-	-	-	-	-	-
106700 DA Civil	-	-	-	-	-	-	-
108100 IT Admin	-	-	-	-	-	-	-
108301 Telecomm	-	-	-	-	-	-	-
108300-900 IT Software & Services	-	-	-	-	-	-	-
108500 IT Enterprise Infra	-	-	-	-	-	-	-
108800 IT Infrastructure Pres	-	-	-	-	-	-	-
109-0 Human Resources	-	-	-	-	-	-	-
113-0 Treasurer	-	-	-	-	-	-	-
105-0 Comm Svcs Admin	-	-	-	-	-	-	-
160-1 Public Works Admin	-	-	-	-	-	-	-
161-1 Repro & Mailroom	-	-	-	-	-	-	-
Fund 162-1 Facility Mgmt (Adj)	-	-	-	-	-	-	-
199100 Energy Maintenance	-	-	-	-	-	-	-
162000 Facilities Preservation	-	-	-	-	-	-	-
188-0 Fund Transfers	-	-	-	-	-	-	-
Total A-87 Costs	477,257	-	-	-	477,257	-	-
Distribute General Administration							
Total Costs by Function	477,257	-	-	-	477,257	-	-
Transfer Reimb for Prior Yr to 108-8	-	-	-	-	-	-	-
Total Allocated Costs	\$ 477,257	\$ -	\$ -	\$ -	\$ 477,257	\$ -	\$ -

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

108-8 IT INFRASTRUCTURE

ALLOCATION OF COSTS:

Allocated Departments:	108810 File Serv		108820 Net		108830 PC Replacement		108830 Enterprise-wide		IT Infrastruct	
	Upg	Infra/108840 Firewall	# of PCs Replaced	Allocated Costs	End User IDs	Allocated Costs	108850 Tele Infra	Total Allocated		
101-1 County Manager	\$ -	\$ -	-	0.0000%	52	1.3252%	\$ -	\$ -	\$ -	
101-6 Com Relations	-	-	-	0.0000%	-	0.0000%	-	-	-	
101-8 Mgmt Svcs	-	-	2	0.3906%	-	0.0000%	-	-	1,864	
101-9 Internal Audit	-	-	-	0.0000%	-	0.0000%	-	-	-	
103-1 Finance Admin	-	-	-	0.0000%	7	0.1784%	-	-	-	
103-3 Comptroller	-	-	-	0.0000%	37	0.9429%	-	-	-	
103-5 Budget Div	-	-	-	0.0000%	-	0.0000%	-	-	-	
103-6 Purchasing	-	-	-	0.0000%	10	0.2548%	-	-	-	
106-1 DA Criminal	-	-	-	0.0000%	263	6.7023%	-	-	-	
106700 DA Civil	-	-	-	0.0000%	-	0.0000%	-	-	-	
108100 IT Admin	-	-	-	0.0000%	365	9.3019%	-	-	-	
108301 Telecomm	-	-	-	0.0000%	-	0.0000%	-	-	-	
108300-900 IT Software & Services	-	-	246	48.0470%	-	0.0000%	-	-	229,308	
108500 IT Enterprise Infra	-	-	-	0.0000%	-	0.0000%	-	-	-	
108800 IT Infrastructure Pres	-	-	-	0.0000%	-	0.0000%	-	-	-	
109-0 Human Resources	-	-	-	0.0000%	29	0.7390%	-	-	-	
113-0 Treasurer	-	-	-	0.0000%	47	1.1978%	-	-	-	
105-0 Comm Svcs Admin	-	-	-	0.0000%	-	0.0000%	-	-	-	
160-1 Public Works Admin	-	-	-	0.0000%	167	4.2559%	-	-	-	
161-1 Repro & Mailroom	-	-	-	0.0000%	-	0.0000%	-	-	-	
Fund 162-1 Facility Mgmt (Adj)	-	-	8	1.5625%	-	0.0000%	-	-	7,457	
199100 Energy Maintenance	-	-	-	0.0000%	-	0.0000%	-	-	-	
162000 Facilities Preservation	-	-	-	0.0000%	-	0.0000%	-	-	-	
188-0 Fund Transfers	-	-	-	0.0000%	-	0.0000%	-	-	-	
Subtotal, Allocated Departments	-	-	256	50.0001%	977	24.8982%	-	-	238,629	
Operating Departments	\$ -	\$ -					\$ -	\$ -		
100-0 County Commission	-	-	-	0.0000%	5	0.1274%	-	-	-	
101-3 Grants Division - Co Mgr.	-	-	-	0.0000%	-	0.0000%	-	-	-	
101-5 Emer Mgmt Administration	-	-	-	0.0000%	52	1.3252%	-	-	-	
102-0 Assessor	-	-	65	12.6953%	76	1.9368%	-	-	60,589	
103-9 Merit Award Program	-	-	-	0.0000%	-	0.0000%	-	-	-	
104-0 Clerk	-	-	-	0.0000%	17	0.4332%	-	-	-	
105-3 Comm Svcs Operation	-	-	-	0.0000%	-	0.0000%	-	-	-	
105-4 Comm Svcs Planning	-	-	-	0.0000%	-	0.0000%	-	-	-	
105-5 Comm Svcs Engineering	-	-	-	0.0000%	-	0.0000%	-	-	-	
106-2 CARES/SART	-	-	-	0.0000%	-	0.0000%	-	-	-	
106-3 Family Support Enf	-	-	-	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%	39	0.9939%	-	-	-	
112-0 Elections	-	-	-	0.0000%	38	0.9684%	-	-	-	
116-0 Community Development	-	-	24	4.6875%	44	1.1213%	-	-	22,371	
120-1 District Courts Admin	-	-	-	0.0000%	-	0.0000%	-	-	-	
120-2 Courts Gen Jurisdiction	-	-	-	0.0000%	-	0.0000%	-	-	-	
120-3 Family Court	-	-	-	0.0000%	-	0.0000%	-	-	-	
120-4 Pre-Trial	-	-	-	0.0000%	-	0.0000%	-	-	-	
120-5 Specialty Courts Division	-	-	-	0.0000%	-	0.0000%	-	-	-	
123-0 Law Library	-	-	-	0.0000%	3	0.0765%	-	-	-	
124-0 Public Defender	-	-	3	0.5859%	82	2.0897%	-	-	2,796	
125-1 Incline Justice Court	-	-	12	2.3438%	17	0.4332%	-	-	11,186	
125-3 Reno Justice Court	-	-	8	1.5625%	98	2.4975%	-	-	7,457	
125-4 Sparks Justice Court	-	-	35	6.8359%	56	1.4271%	-	-	32,625	
125-7 Wadsworth Justice Court	-	-	-	0.0000%	5	0.1274%	-	-	-	
126-0 Incline Constable	-	-	-	0.0000%	-	0.0000%	-	-	-	
127-0 Juvenile Services	-	-	-	0.0000%	138	3.5168%	-	-	-	
128-0 Alternative Public Defender	-	-	16	3.1250%	30	0.7645%	-	-	14,914	
129-0 Conflict Counsel	-	-	-	0.0000%	-	0.0000%	-	-	-	
130-0 Library	-	-	-	0.0000%	179	4.5617%	-	-	-	

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

108-8 IT INFRASTRUCTURE

ALLOCATION OF COSTS:

	108810 File Serv		108820 Net		108830 PC Replacement		108830 Enterprise-wide		108850 Tele Infra		IT Infrastruct
	Upg	Infra/108840 Firewall	# of PCs Replaced	Allocated Costs	End User IDs				Total Allocated		
140-1 Parks Administration	\$ -	\$ -	-	0.0000%	\$ -	87	2.2171%	\$ -	\$ -	\$ -	
140-2 Parks Planning & Develop	-	-	-	0.0000%	-	-	0.0000%	-	-	-	
140-3 Parks Recreation	-	-	-	0.0000%	-	-	0.0000%	-	-	-	
140-4 Parks Operations	-	-	1	0.1953%	932	-	0.0000%	-	-	932	
140-9 Parks Infrastructure Preserv	-	-	-	0.0000%	-	-	0.0000%	-	-	-	
150-0 Sheriff	-	-	8	1.5625%	7,457	1,030	26.2487%	-	-	7,457	
153-0 Medical Examiner	-	-	-	0.0000%	-	36	0.9174%	-	-	-	
154-0 Alternative Sentencing	-	-	7	1.3672%	6,525	22	0.5607%	-	-	6,525	
157100 Public Guardian	-	-	-	0.0000%	-	25	0.6371%	-	-	-	
159100 Public Administrator	-	-	-	0.0000%	-	11	0.2803%	-	-	-	
160200 Public Works Projects	-	-	-	0.0000%	-	-	0.0000%	-	-	-	
163100 County Engineer	-	-	11	2.1484%	10,253	-	0.0000%	-	-	10,253	
179100 Social Services Admin	-	-	-	0.0000%	-	242	6.1672%	-	-	-	
179120 County Child Welfare	-	-	-	0.0000%	-	-	0.0000%	-	-	-	
179200 General Assistance	-	-	-	0.0000%	-	-	0.0000%	-	-	-	
179250 Adult Comm Assis Center	-	-	-	0.0000%	-	-	0.0000%	-	-	-	
179300 Medical Assit Indigent	-	-	-	0.0000%	-	-	0.0000%	-	-	-	
179-2 Homeless Shelter	-	-	-	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%	-	-	-	
183-0 Administrative Enforcement	-	-	-	0.0000%	-	-	0.0000%	-	-	-	
184-0 Regional Water Planning	-	-	-	0.0000%	-	-	0.0000%	-	-	-	
187-0 Fire Suppression	-	-	-	0.0000%	-	-	0.0000%	-	-	-	
189-0 Contingency	-	-	-	0.0000%	-	-	0.0000%	-	-	-	
199-0 Undesig Rev - Excluding Energy	-	-	-	0.0000%	-	-	0.0000%	-	-	-	
202-0 Public Health Administration	-	-	1	0.1953%	932	227	5.7849%	-	-	932	
203-0 Stabilization Fund	-	-	-	0.0000%	-	-	0.0000%	-	-	-	
204-0 Library Expansion	-	-	-	0.0000%	-	-	0.0000%	-	-	-	
205-0 Animal Services	-	-	-	0.0000%	-	42	1.0703%	-	-	-	
208-0 Enhanced 911	-	-	-	0.0000%	-	-	0.0000%	-	-	-	
209-0 Regional Safety Training Center	-	-	-	0.0000%	-	11	0.2803%	-	-	-	
210-0 Regional Communication Center	-	-	-	0.0000%	-	-	0.0000%	-	-	-	
211-0 Truckee River Flood Mgmt	-	-	-	0.0000%	-	19	0.4842%	-	-	-	
216-0 Roads	-	-	1	0.1953%	932	-	0.0000%	-	-	932	
221-0 Direct Assist/Med Indigent	-	-	-	0.0000%	-	-	0.0000%	-	-	-	
225-0 Senior Center	-	-	-	0.0000%	-	42	1.0703%	-	-	-	
228-0 Child Protective Services	-	-	2	0.3906%	1,864	-	0.0000%	-	-	1,864	
266-0 Truckee Remediation District	-	-	-	0.0000%	-	-	0.0000%	-	-	-	
270-1 Other Restricted Admin	-	-	-	0.0000%	-	-	0.0000%	-	-	-	
270-2 Other Restricted Funding-Baseball	-	-	-	0.0000%	-	-	0.0000%	-	-	-	
270-3 Other Restricted Funding-Coop Ext	-	-	-	0.0000%	-	-	0.0000%	-	-	-	
270-6 Other Restricted Funding - May	-	-	-	0.0000%	-	-	0.0000%	-	-	-	
270-7 Other Rest Funding-Admin Assess	-	-	-	0.0000%	-	-	0.0000%	-	-	-	
280-0 TTMFPD General Fund	-	-	-	0.0000%	-	131	3.3384%	-	-	-	
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 TTMFPD Emergency Fund	-	-	-	0.0000%	-	-	0.0000%	-	-	-	
287-0 TTMFPD Stabilization	-	-	-	0.0000%	-	-	0.0000%	-	-	-	
288-0 TTMFPD 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 TTMFPD 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 TTMFPD Const	-	-	-	0.0000%	-	-	0.0000%	-	-	-	

County of Washoe, Nevada
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108-8 IT INFRASTRUCTURE

ALLOCATION OF COSTS:

	108810 File Serv		108820 Net		108830 PC Replacement		108830 Enterprise-wide		108850 Tele Infra		IT Infrastructure	
	Upgr	Infra/108840 Firewall	# of PCs Replaced	Allocated Costs	End User IDs					Total Allocated		
489-0 Capital Facilities Fund			-	0.0000%	-	-	-	0.0000%	-	-	-	-
484-0 Infrastructure Fund			-	0.0000%	-	-	-	0.0000%	-	-	-	-
520 Golf Course			-	0.0000%	-	-	-	0.0000%	-	-	-	-
560 Building and Safety Fund			-	0.0000%	-	-	28	0.7136%	-	-	-	-
566-0 Water Resources			61	11.9141%	56,861	108	2.7523%	-	-	-	56,861	-
568-0 So. Truckee Meadows GID			-	0.0000%	-	-	-	0.0000%	-	-	-	-
618-0 Health Benefits			-	0.0000%	-	-	-	0.0000%	-	-	-	-
619-0 Risk Management			-	0.0000%	-	-	7	0.1784%	-	-	-	-
669-0 Equipment Services			-	0.0000%	-	-	-	0.0000%	-	-	-	-
680-0 TMLPD Health Benefits			-	0.0000%	-	-	-	0.0000%	-	-	-	-
682-0 TMLPD Worker's Comp			-	0.0000%	-	-	-	0.0000%	-	-	-	-
685-0 SFPD Health Benefits			-	0.0000%	-	-	-	0.0000%	-	-	-	-
711-0 TR Flood Investment			-	0.0000%	-	-	-	0.0000%	-	-	-	-
712-0 Nevada Works			-	0.0000%	-	-	-	0.0000%	-	-	-	-
713-0 RTC			-	0.0000%	-	-	-	0.0000%	-	-	-	-
714-0 WC School Dist Debt			-	0.0000%	-	-	-	0.0000%	-	-	-	-
715-0 Library Investment			-	0.0000%	-	-	-	0.0000%	-	-	-	-
716-0 TWRQSA Joint Venture			-	0.0000%	-	-	-	0.0000%	-	-	-	-
721-0 Public Guard Trust			-	0.0000%	-	-	-	0.0000%	-	-	-	-
722-0 Social Service Trust			-	0.0000%	-	-	-	0.0000%	-	-	-	-
730-0 Fish and Game			-	0.0000%	-	-	-	0.0000%	-	-	-	-
732-0 Range Improvement District			-	0.0000%	-	-	-	0.0000%	-	-	-	-
738-0 Court Trust Fund			-	0.0000%	-	-	-	0.0000%	-	-	-	-
739-0 Sheriff Trust & Agency Fund			-	0.0000%	-	-	-	0.0000%	-	-	-	-
740-0 Railroad Grd Sep Pro			-	0.0000%	-	-	-	0.0000%	-	-	-	-
742-0 Southwest Point/Arrowhead			-	0.0000%	-	-	-	0.0000%	-	-	-	-
750-0 OPEB Trust Fund			-	0.0000%	-	-	-	0.0000%	-	-	-	-
752-0 Agency Tax Settlement			-	0.0000%	-	-	-	0.0000%	-	-	-	-
753-0 Deferred Com Division			-	0.0000%	-	-	-	0.0000%	-	-	-	-
754-0 Tahoe Regional Planning			-	0.0000%	-	-	-	0.0000%	-	-	-	-
756-0 Tank Farm			-	0.0000%	-	-	-	0.0000%	-	-	-	-
766-0 Western Reg Wtr Comm			-	0.0000%	-	-	-	0.0000%	-	-	-	-
990055 May Building Trust			-	0.0000%	-	-	-	0.0000%	-	-	-	-
990221 Verdi Tv Admin			-	0.0000%	-	-	-	0.0000%	-	-	-	-
992010 Senior Services Fund			-	0.0000%	-	-	-	0.0000%	-	-	-	-
994000 TRPA Permits			-	0.0000%	-	-	-	0.0000%	-	-	-	-
994002 AT&T Cell Tower			-	0.0000%	-	-	-	0.0000%	-	-	-	-
994003 Ubiquitel Cell Tower			-	0.0000%	-	-	-	0.0000%	-	-	-	-
998000 Financial Assurances			-	0.0000%	-	-	-	0.0000%	-	-	-	-
Other			1	0.1953%	934	-	-	0.0000%	-	-	934	-
Total Allocations to Operating Depts:	-	-	256	49.9999%	238,628	2,947	75.1018%	-	-	-	238,628	-
Total Costs Allocated	\$ -	\$ -	512	100.0000%	\$ 477,257	3,924	100.0000%	\$ -	\$ -	\$ -	\$ 477,257	\$ -

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2013
Fixed for the Fiscal Year ending June 30, 2015

109-0 HUMAN RESOURCES

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Human Resources office is responsible for typical personnel services associated with government operations. Services include establishing job content and grades, maintaining employee records, ensuring compliance with county personnel regulations, processing disciplinary actions, supporting Department recruitment efforts, and other related services. These services are necessary and beneficial to the operations of all County Departments, including those federally financed. Costs are allocated based on the Full Time Equivalents (FTE) in each Department in FY 2013 as identified in the County Budget FTE Report. The Human Resource Department provides no services to the District Courts, and a reduced level of service to the Justice Courts which is reflected by applying a factor of .5 to Justice Court FTE total.

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 FY2013.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

109-0 HUMAN RESOURCES

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services				
	General Admin	Human Resources 109-1	Labor Relation 109-2	Direct Costs	
Department Expenditures					
Salaries	\$ 1,073,992	\$ -	\$ 1,073,992	\$ -	\$ -
Salary %	100.0000%	0.0000%	100.0000%	0.0000%	-
Benefits	387,977	-	387,977	-	-
	<u>1,461,970</u>	<u>-</u>	<u>1,461,969</u>	<u>-</u>	<u>-</u>
Services & Supplies	186,123	-	184,858	1,265	-
Professional Svcs	13,761	-	-	13,761	-
Legal Defense	-	-	-	-	-
Other Expense	-	-	-	-	-
Equipment	-	-	-	-	-
Departmental Expenditures Total	<u>1,661,854</u>	<u>-</u>	<u>1,646,828</u>	<u>15,026</u>	<u>-</u>
A-87 Adjustments:					
Reduction for Reimbursement	(400)	-	(400)	-	-
Less: Direct Prof Svcs - TMFPD	-	-	(1,053)	-	1,053
Less: Statistical Order for TMFPD	(58,086)	-	(58,086)	-	-
Less: Direct Prof Svcs - Sheriff	-	-	(44,811)	-	44,811
Unallowable Professional Svcs	(4,045)	-	(4,045)	-	-
Unallowable Special Debt Expense	-	-	-	-	-
A-87 Allowable Costs	<u>1,599,323</u>	<u>-</u>	<u>1,538,433</u>	<u>15,026</u>	<u>45,864</u>
Allocated Costs:					
101-1 County Manager	3,975	-	3,975	-	-
101-6 Com Relations	4,292	-	4,292	-	-
101-8 Mgmt Svcs	225	-	225	-	-
101-9 Internal Audit	-	-	-	-	-
103-1 Finance Admin	-	-	-	-	-
103-3 Comptroller	3,614	-	3,614	-	-
103-5 Budget Div	2,499	-	2,499	-	-
103-6 Purchasing	1,064	-	1,064	-	-
106-1 DA Criminal	-	-	-	-	-
106700 DA Civil	135,515	-	135,515	-	-
108100 IT Admin	707	-	707	-	-
108301 Telecomm	716	-	716	-	-
108300-900 IT Software & Services	51,701	-	51,701	-	-
108500 IT Enterprise Infra	21,517	-	21,517	-	-
108800 IT Infrastructure Pres	-	-	-	-	-
109-0 Human Resources	-	-	-	-	-
113-0 Treasurer	651	-	651	-	-
105-0 Comm Svcs Admin	-	-	-	-	-
160-1 Public Works Admin	-	-	-	-	-
161-1 Repro & Mailroom	12,935	-	12,935	-	-
Fund 162-1 Facility Mgmt (Adj)	363,576	-	363,576	-	-
199100 Energy Maintenance	13,571	-	13,571	-	-
162000 Facilities Preservation	322	-	322	-	-
188-0 Fund Transfers	110,490	-	110,490	-	-
Total A-87 Costs	<u>2,326,693</u>	<u>-</u>	<u>2,265,803</u>	<u>15,026</u>	<u>45,864</u>
Distribute Labor Relation to HR	-	-	15,026	(15,026)	-
Total Costs by Function	<u>2,326,693</u>	<u>-</u>	<u>2,280,829</u>	<u>-</u>	<u>45,864</u>
Total Allocated Costs	<u>\$ 2,326,693</u>	<u>\$ -</u>	<u>\$ 2,280,829</u>	<u>\$ -</u>	<u>\$ 45,864</u>

Reconciliation to SAP 109-0 General Funds Only		
Central Service Cost Centers:		Total
Human Resources	\$	1,661,854
		-
Subtotal	\$	1,661,854
Non Central Service Cost Centers:		-
		-
Total		<u>1,661,854</u>

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

109-0 HUMAN RESOURCES

ALLOCATION OF COSTS:

Human Resources			
	FTEs	%	Allocated Costs
Allocated Departments:			
101-1 County Manager	17.05	0.7396%	\$ 16,869
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	32.00	1.3880%	31,658
103-3 Comptroller	0.00	0.0000%	-
103-5 Budget Div	0.00	0.0000%	-
103-6 Purchasing	0.00	0.0000%	-
106-1 DA Criminal	164.00	7.1136%	162,249
106700 DA Civil	0.00	0.0000%	-
108100 IT Admin	77.00	3.3399%	76,177
108301 Telecomm	0.00	0.0000%	-
108300-900 IT Software & Services	0.00	0.0000%	-
108500 IT Enterprise Infra	0.00	0.0000%	-
108800 IT Infrastructure Pres	0.00	0.0000%	-
109-0 Human Resources	0.00	0.0000%	-
113-0 Treasurer	19.00	0.8241%	18,796
105-0 Comm Svcs Admin	0.00	0.0000%	-
160-1 Public Works Admin	7.20	0.3123%	7,123
161-1 Repro & Mailroom	5.00	0.2169%	4,947
Fund 162-1 Facility Mgmt (Adj)	27.00	1.1711%	26,711
199100 Energy Maintenance	0.00	0.0000%	-
162000 Facilities Preservation	0.00	0.0000%	-
188-0 Fund Transfers	0.00	0.0000%	-
Subtotal, Allocated Departments	348.25	15.1055%	344,530
Operating Departments			
100-0 County Commission	5.00	0.2169%	\$ 4,947
101-3 Grants Division - Co Mgr.	0.00	0.0000%	-
101-5 Emer Mgmt Administration	2.00	0.0868%	1,980
102-0 Assessor	59.00	2.5592%	58,371
103-9 Merit Award Program	0.00	0.0000%	-
104-0 Clerk	14.13	0.6129%	13,979
105-3 Comm Svcs Operation	0.00	0.0000%	-
105-4 Comm Svcs Planning	0.00	0.0000%	-
105-5 Comm Svcs Engineering	0.00	0.0000%	-
106-2 CARES/SART	0.00	0.0000%	-
106-3 Family Support Enf	0.00	0.0000%	-
106-5 DA Grants	0.00	0.0000%	-
106710 DA CPS Integration	0.00	0.0000%	-
106-9 Drug Forfeitures	0.00	0.0000%	-
108700 GIS	0.00	0.0000%	-
108-7 GIS Base Mapping	0.00	0.0000%	-
111-0 Recorder	22.00	0.9543%	21,766
112-0 Elections	6.00	0.2603%	5,937
116-0 Community Development	18.10	0.7851%	17,907
120-1 District Courts Admin	0.00	0.0000%	-
120-2 Courts Gen Jurisdiction	0.00	0.0000%	-
120-3 Family Court	0.00	0.0000%	-
120-4 Pre-Trial	0.00	0.0000%	-
120-5 Specialty Courts Division	0.00	0.0000%	-
123-0 Law Library	0.00	0.0000%	-
124-0 Public Defender	54.00	2.3423%	53,424
125-1 Incline Justice Court	2.40	0.1041%	2,374
125-3 Reno Justice Court	24.35	1.0562%	24,090
125-4 Sparks Justice Court	11.21	0.4860%	11,085
125-7 Wadsworth Justice Court	1.25	0.0542%	1,236
126-0 Incline Constable	1.40	0.0607%	1,384
127-0 Juvenile Services	123.20	5.3439%	121,885
128-0 Alternative Public Defender	14.00	0.6073%	13,851
129-0 Conflict Counsel	0.00	0.0000%	-
130-0 Library	99.93	4.3345%	98,863

County of Washoe, Nevada
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 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

109-0 HUMAN RESOURCES

ALLOCATION OF COSTS:	Human Resources		Allocated Costs	
	FTEs	%		\$
140-1 Parks Administration	53.80	2.3336%		53,225
140-2 Parks Planning & Develop	0.00	0.0000%		-
140-3 Parks Recreation	0.00	0.0000%		-
140-4 Parks Operations	0.00	0.0000%		-
140-9 Parks Infrastructure Preserv	0.00	0.0000%		-
150-0 Sheriff	689.63	29.9129%		727,075
153-0 Medical Examiner	14.00	0.6073%		13,851
154-0 Alternative Sentencing	6.10	0.2646%		6,035
157100 Public Guardian	15.48	0.6715%		15,316
159100 Public Administrator	9.60	0.4164%		9,497
160200 Public Works Projects	0.00	0.0000%		-
163100 County Engineer	9.00	0.3904%		8,904
179100 Social Services Admin	42.33	1.8361%		41,878
179120 County Child Welfare	0.00	0.0000%		-
179200 General Assistance	0.00	0.0000%		-
179250 Adult Comm Assis Center	0.00	0.0000%		-
179300 Medical Assit Indigent	0.00	0.0000%		-
179-2 Homeless Shelter	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%		-
183-0 Administrative Enforcement	0.00	0.0000%		-
184-0 Regional Water Planning	0.00	0.0000%		-
187-0 Fire Suppression	0.00	0.0000%		-
189-0 Contingency	0.00	0.0000%		-
199-0 Undesig Rev - Excluding Energy	0.00	0.0000%		-
202-0 Public Health Administration	154.89	6.7184%		153,235
203-0 Stabilization Fund	0.00	0.0000%		-
204-0 Library Expansion	18.91	0.8202%		18,707
205-0 Animal Services	33.00	1.4314%		32,648
208-0 Enhanced 911	0.00	0.0000%		-
209-0 Regional Safety Training Center	4.75	0.2060%		4,699
210-0 Regional Communication Center	5.00	0.2169%		4,947
211-0 Truckee River Flood Mgmt	13.00	0.5639%		12,862
216-0 Roads	56.00	2.4290%		55,401
221-0 Direct Assist/Med Indigent	0.00	0.0000%		-
225-0 Senior Center	26.81	1.1629%		26,524
228-0 Child Protective Services	214.12	9.2876%		211,834
266-0 Truckee Remediation District	7.50	0.3253%		7,420
270-1 Other Restricted Admin	0.00	0.0000%		-
270-2 Other Restricted Funds-Baseball	0.00	0.0000%		-
270-3 Other Restricted Funds-Coop Ext	0.00	0.0000%		-
270-6 Other Restricted Funds - May	4.80	0.2082%		4,749
270-7 Other Rest Funds-Admin Assess	0.00	0.0000%		-
280-0 TMFPD General Fund	0.00	0.0000%		1,053
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%		-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

109-0 HUMAN RESOURCES

ALLOCATION OF COSTS:

Human Resources

	FTEs	%	Allocated Costs
489-0 Capital Facilities Fund	0.00	0.0000%	\$ -
494-0 Infrastructure Fund	0.00	0.0000%	-
520 Golf Course	7.22	0.3132%	7,144
560 Building and Safety Fund	12.10	0.5248%	11,970
566-0 Water Resources	78.70	3.4137%	77,861
568-0 So. Truckee Meadows GID	0.00	0.0000%	-
618-0 Health Benefits	3.49	0.1514%	3,453
619-0 Risk Management	0.00	0.0000%	-
669-0 Equipment Services	19.00	0.8241%	18,796
680-0 TMFPD Health Benefits	0.00	0.0000%	-
682-0 TMFPD Worker's Comp	0.00	0.0000%	-
685-0 SFPD Health Benefits	0.00	0.0000%	-
711-0 TR Flood Investment	0.00	0.0000%	-
712-0 Nevada Works	0.00	0.0000%	-
713-0 RTC	0.00	0.0000%	-
714-0 WC School Dist Debt	0.00	0.0000%	-
715-0 Library Investment	0.00	0.0000%	-
716-0 TWRQSA Joint Venture	0.00	0.0000%	-
721-0 Public Guard Trust	0.00	0.0000%	-
722-0 Social Service Trust	0.00	0.0000%	-
730-0 Fish and Game	0.00	0.0000%	-
732-0 Range Improvement District	0.00	0.0000%	-
738-0 Court Trust Fund	0.00	0.0000%	-
739-0 Sheriff Trust & Agency Fund	0.00	0.0000%	-
740-0 Railroad Grd Sep Pro	0.00	0.0000%	-
742-0 Southwest Point/Arrowhead	0.00	0.0000%	-
750-0 OPEB Trust Fund	0.00	0.0000%	-
752-0 Agency Tax Settlement	0.00	0.0000%	-
753-0 Deferred Com Division	0.00	0.0000%	-
754-0 Tahoe Regional Planning	0.00	0.0000%	-
756-0 Tank Farm	0.00	0.0000%	-
766-0 Western Reg Wtr Comm	0.00	0.0000%	-
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:	1,957.20	84.8945%	1,982,163
Total Costs Allocated	2305.45	100.0000%	\$ 2,326,693

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2013
Fixed for the Fiscal Year ending June 30, 2015

113-0 TREASURER

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

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

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

113-0 TREASURER

COSTS TO BE ALLOCATED
 Item of Cost

Item of Cost	Total, all Services				
	General Admin	Banking Services	Other Services	Direct Charge	
Department Expenditures					
Salaries	\$ 1,111,644	\$ -	\$ 45,545	\$ 1,037,226	\$ 28,873
Salary %	100,0000%	0,0000%	4,0971%	93,3056%	2,5974%
Benefits	460,769	-	19,786	426,762	14,221
	<u>1,572,414</u>	<u>-</u>	<u>65,331</u>	<u>1,463,988</u>	<u>43,095</u>
Services & Supplies	418,295	-	17,138	390,292	10,865
Professional Svcs	22,660	-	-	22,660	-
Banking Charges	160,790	-	160,790	-	-
Equipment	-	-	-	-	-
Misc	-	-	-	-	-
Departmental Expenditures Total	<u>2,174,159</u>	<u>-</u>	<u>243,260</u>	<u>1,876,939</u>	<u>53,960</u>
A-87 Adjustments:					
License and Permit Revenue	(33,423)	-	-	(33,423)	-
Add: Depreciation	225,381	-	9,234	216,147	-
Less: Other Gov't Fees	(110,498)	-	-	(110,498)	-
A-87 Allowable Costs	<u>2,255,619</u>	<u>-</u>	<u>252,494</u>	<u>1,949,166</u>	<u>53,960</u>
Allocated Costs:					
101-1 County Manager	4,114	-	169	3,838	107
101-6 Com Relations	4,443	-	182	4,146	115
101-8 Mgmt Svcs	233	-	10	217	6
101-9 Internal Audit	6,492	-	266	6,057	169
103-1 Finance Admin	-	-	-	-	-
103-3 Comptroller	4,444	-	182	4,147	115
103-5 Budget Div	3,252	-	133	3,035	84
103-6 Purchasing	1,001	-	41	934	26
106-1 DA Criminal	-	-	-	-	-
106700 DA Civil	29,180	-	1,196	27,226	758
108100 IT Admin	260,856	-	10,687	243,394	6,775
108301 Telecomm	1,172	-	48	1,094	30
108300-900 IT Software & Services	83,798	-	3,433	78,188	2,177
108500 IT Enterprise Infra	26,540	-	1,087	24,764	689
108800 IT Infrastructure Pres	-	-	-	-	-
109-0 Human Resources	18,796	-	770	17,538	488
113-0 Treasurer	-	-	-	-	-
105-0 Comm Svcs Admin	-	-	-	-	-
160-1 Public Works Admin	-	-	-	-	-
161-1 Repro & Mailroom	22,652	-	928	21,136	588
Fund 162-1 Facility Mgmt (Adj)	39,719	-	1,627	37,060	1,032
199100 Energy Maintenance	13,114	-	537	12,236	341
162000 Facilities Preservation	405	-	17	377	11
188-0 Fund Transfers	196,968	-	8,070	183,782	5,116
Total A-87 Costs	<u>2,972,798</u>	<u>-</u>	<u>281,876</u>	<u>2,618,335</u>	<u>72,587</u>
Distribute General Administration					
Total Costs by Function	2,972,798	-	281,876	2,618,335	72,587
Unallowable Costs	(2,618,335)	-	-	(2,618,335)	-
Total Allocated Costs	<u>\$ 354,463</u>	<u>\$ -</u>	<u>\$ 281,876</u>	<u>\$ -</u>	<u>\$ 72,587</u>

RECONCILIATION TO
 SAP 113-0 General
 Funds Only

Central Service Cost Centers:	Total
Treasurer's Office	\$ 2,174,159
	-
Subtotal	\$ 2,174,159
Non Central Service Cost Centers:	-
	-
Total	<u>2,174,159</u>

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

113-0 TREASURER

ALLOCATION OF COSTS:

	Banking Services		Direct Charge	Total Allocated
FY 13 Accts Pay Trans	%	Allocated Costs		
Allocated Departments:				
101-1 County Manager	59	0.0503%	142	142
101-6 Com Relations	176	0.1500%	423	423
101-8 Mgmt Svcs	150	0.1278%	360	360
101-9 Internal Audit	9	0.0077%	22	22
103-1 Finance Admin	46	0.0392%	110	110
103-3 Comptroller	242	0.2062%	581	581
103-5 Budget Div	33	0.0281%	79	79
103-6 Purchasing	35	0.0298%	84	84
106-1 DA Criminal	1,661	1.4153%	3,989	3,989
106700 DA Civil	220	0.1875%	529	529
108100 IT Admin	1,442	1.2287%	3,463	3,463
108301 Telecomm	-	0.0000%	-	-
108300-900 IT Software & Services	-	0.0000%	-	-
108500 IT Enterprise Infra	284	0.2420%	682	682
108800 IT Infrastructure Pres	-	0.0000%	-	-
109-0 Human Resources	271	0.2309%	651	651
113-0 Treasurer	-	0.0000%	-	-
105-0 Comm Svcs Admin	-	0.0000%	-	-
160-1 Public Works Admin	71	0.0605%	171	171
161-1 Repro & Mailroom	485	0.4133%	1,165	1,165
Fund 162-1 Facility Mgmt (Adj)	4,546	3.8736%	10,919	10,919
199100 Energy Maintenance	-	0.0000%	-	-
162000 Facilities Preservation	-	0.0000%	-	-
188-0 Fund Transfers	-	0.0000%	-	-
Subtotal, Allocated Departments	9,730	8.2909%	23,370	23,370
Operating Departments				
100-0 County Commission	46	0.0392%	110	110
101-3 Grants Division - Co Mgr	3	0.0026%	7	7
101-5 Emer Mgmt Administration	514	0.4380%	1,235	1,235
102-0 Assessor	372	0.3170%	894	894
103-9 Merit Award Program	-	0.0000%	-	-
104-0 Clerk	203	0.1730%	488	488
105-3 Comm Svcs Operation	2	0.0017%	5	5
105-4 Comm Svcs Planning	1	0.0009%	3	3
105-5 Comm Svcs Engineering	10	0.0085%	24	24
106-2 CARES/SART	498	0.4243%	1,196	1,196
106-3 Family Support Enf	399	0.3400%	958	958
106-5 DA Grants	98	0.0835%	235	235
106710 DA CPS Integration	-	0.0000%	-	-
106-9 Drug Forfeitures	94	0.0801%	226	226
108700 GIS	-	0.0000%	-	-
108-7 GIS Base Mapping	1	0.0009%	3	3
111-0 Recorder	203	0.1730%	488	488
112-0 Elections	1,163	0.9910%	2,793	2,793
116-0 Community Development	332	0.2829%	797	797
120-1 District Courts Admin	383	0.3263%	920	920
120-2 Courts Gen Jurisdiction	2,564	2.1847%	6,158	6,158
120-3 Family Court	1,159	0.9876%	2,784	2,784
120-4 Pre-Trial	73	0.0622%	175	175
120-5 Specialty Courts Division	218	0.1858%	524	524
123-0 Law Library	353	0.3008%	848	848
124-0 Public Defender	637	0.5428%	1,530	1,530
125-1 Incline Justice Court	133	0.1133%	319	319
125-3 Reno Justice Court	758	0.6459%	1,821	1,821
125-4 Sparks Justice Court	332	0.2829%	797	797
125-7 Wadsworth Justice Court	61	0.0520%	147	147
126-0 Incline Constable	205	0.1747%	492	492
127-0 Juvenile Services	3,219	2.7428%	7,731	7,731
128-0 Alternative Public Defender	206	0.1755%	495	495
129-0 Conflict Counsel	1,959	1.6692%	4,705	4,705
130-0 Library	1,186	1.0106%	2,849	2,849

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

113-0 TREASURER

ALLOCATION OF COSTS:

Banking Services

	FY 13 Accts Pay		Allocated Costs	Direct Charge	Total Allocated
	Trans	%			
140-1 Parks Administration	161	0.1372%	\$ 387	\$ -	\$ 387
140-2 Parks Planning & Develop	23	0.0196%	55	-	55
140-3 Parks Recreation	-	0.0000%	-	-	-
140-4 Parks Operations	2,446	2.0842%	5,875	-	5,875
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	-
150-0 Sheriff	13,043	11.1132%	31,324	-	31,324
153-0 Medical Examiner	730	0.6220%	1,753	-	1,753
154-0 Alternative Sentencing	185	0.1576%	444	-	444
157100 Public Guardian	145	0.1236%	348	-	348
159100 Public Administrator	100	0.0852%	240	-	240
160200 Public Works Projects	8	0.0068%	19	-	19
163100 County Engineer	139	0.1184%	334	-	334
179100 Social Services Admin	1,156	0.9850%	2,776	-	2,776
179120 County Child Welfare	-	0.0000%	-	-	-
179200 General Assistance	-	0.0000%	-	-	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	-
179300 Medical Assit Indigent	-	0.0000%	-	-	-
179-2 Homeless Shelter	53	0.0452%	127	-	127
180-0 Intergovernmental	25	0.0213%	60	-	60
181-00 Community Support	67	0.0571%	161	-	161
182-0 Accrued Benefits	1	0.0009%	3	-	3
183-0 Administrative Enforcement	40	0.0341%	96	-	96
184-0 Regional Water Planning	-	0.0000%	-	-	-
187-0 Fire Suppression	256	0.2181%	615	-	615
189-0 Contingency	-	0.0000%	-	-	-
199-0 Undesig Rev - Excluding Energy	2,929	2.4957%	7,035	-	7,035
202-0 Public Health Administration	5,078	4.3269%	12,197	-	12,197
203-0 Stabilization Fund	-	0.0000%	-	-	-
204-0 Library Expansion	1,640	1.3974%	3,939	-	3,939
205-0 Animal Services	1,310	1.1162%	3,146	-	3,146
208-0 Enhanced 911	206	0.1755%	495	-	495
209-0 Regional Safety Training Center	377	0.3212%	905	-	905
210-0 Regional Communication Center	924	0.7873%	2,219	-	2,219
211-0 Truckee River Flood Mgmt	268	0.2284%	644	-	644
216-0 Roads	1,175	1.0012%	2,822	-	2,822
221-0 Direct Assist/Med Indigent	131	0.1116%	315	-	315
225-0 Senior Center	1,227	1.0455%	2,947	-	2,947
228-0 Child Protective Services	28,197	24.0261%	67,724	-	67,724
266-0 Truckee Remediation District	418	0.3562%	1,004	-	1,004
270-1 Other Restricted Funds	-	0.0000%	-	-	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	-
270-3 Other Restricted Funds-Coop Ext	12	0.0102%	29	-	29
270-6 Other Restricted Funds - May	447	0.3809%	1,074	-	1,074
270-7 Other Rest Funds-Admin Assess	442	0.3766%	1,062	-	1,062
280-0 TMFPD General Fund	4,246	3.6179%	10,198	-	10,198
281-0 SFPD General Fund	63	0.0537%	151	-	151
283-0 SFPD Emergency Fund	1	0.0009%	3	-	3
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-	-	-
286-0 TMFPD Emergency Fund	31	0.0264%	74	-	74
287-0 TMFPD Stabilization	-	0.0000%	-	-	-
288-0 TMFPD Pre-Fund Retiree Hlth	-	0.0000%	-	-	-
295-0 Prefunded Rel Health Ben	-	0.0000%	-	-	-
301-0 Debt Service	35	0.0298%	84	-	84
340-0 SAD Debt Service	110	0.0937%	264	-	264
386-0 TMFPD Debt Service	-	0.0000%	-	-	-
402-0 Public Works Construction Fund	1,326	1.1299%	3,185	-	3,185
404-0 Parks Construction Fund	582	0.4959%	1,398	-	1,398
450-0 Stormwater Impact Fee Fund	-	0.0000%	-	-	-
480-0 TMFPD Const	531	0.4525%	1,275	-	1,275

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

113-0 TREASURER

ALLOCATION OF COSTS:

Banking Services

	FY 13 Accts Pay		Allocated Costs	Direct Charge	Total Allocated
	Trans	%			
489-0 Capital Facilities Fund	268	0.2284%	\$ 644	\$ -	\$ 644
494-0 Infrastructure Fund	-	0.0000%	-	-	-
520 Golf Course	660	0.5624%	1,585	-	1,585
560 Building and Safety Fund	259	0.2207%	622	-	622
566-0 Water Resources	5,609	4.7793%	13,472	72,587	86,059
568-0 So. Truckee Meadows GID	52	0.0443%	125	-	125
618-0 Health Benefits	2,150	1.8320%	5,164	-	5,164
619-0 Risk Management	532	0.4533%	1,278	-	1,278
669-0 Equipment Services	8,571	7.3032%	20,586	-	20,586
680-0 TMFPD Health Benefits	87	0.0741%	209	-	209
682-0 TMFPD Worker's Comp	4	0.0034%	10	-	10
685-0 SFPD Health Benefits	-	0.0000%	-	-	-
711-0 TR Flood Investment	-	0.0000%	-	-	-
712-0 Nevada Works	-	0.0000%	-	-	-
713-0 RTC	116	0.0988%	278	-	278
714-0 WC School Dist Debt	22	0.0187%	53	-	53
715-0 Library Investment	706	0.6016%	1,696	-	1,696
716-0 TWRQSA Joint Venture	11	0.0094%	26	-	26
721-0 Public Guard Trust	-	0.0000%	-	-	-
722-0 Social Service Trust	68	0.0579%	163	-	163
730-0 Fish and Game	12	0.0102%	29	-	29
732-0 Range Improvement District	5	0.0043%	12	-	12
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	0.0119%	34	-	34
750-0 OPEB Trust Fund	107	0.0912%	257	-	257
752-0 Agency Tax Settlement	392	0.3340%	941	-	941
753-0 Deferred Com Division	16	0.0136%	38	-	38
754-0 Tahoe Regional Planning	35	0.0298%	84	-	84
756-0 Tank Farm	-	0.0000%	-	-	-
766-0 Western Reg Wtr Comm	132	0.1125%	317	-	317
990055 May Building Trust	-	0.0000%	-	-	-
990221 Verdi Tv Admin	114	0.0971%	274	-	274
992010 Senior Services Fund	-	0.0000%	-	-	-
994000 TRPA Permits	19	0.0162%	46	-	46
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:	107,630	91.7091%	258,506	72,587	331,093
Total Costs Allocated	117,360	100.0000%	\$ 281,876	\$ 72,587	\$ 354,463

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2013
Fixed for the Fiscal Year ending June 30, 2015

105-0 COMMUNITY SERVICES

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

The Community Services Department was created in FY 2013. In November of 2012 the new structure became operational. The new Department is responsible for Building and Safety, Water Resources, Regional Parks, Public Works, and Community Development. Although not fully implemented in FY13 there were administrative costs incurred for the new Department. These costs are allocated to the programs it oversees based upon salaries of each respective Cost Center.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

105-0 COMMUNITY SERVICES

COSTS TO BE ALLOCATED

Item of Cost	Total, all	General Admin	Salary Costs	Direct Charge /Credit
Department Expenditures				
Salaries	\$ 78,262	\$ -	\$ 78,262	\$ -
Salary %	100.0000%	0.0000%	100.0000%	-
Benefits	28,413	-	28,413	-
	<u>106,675</u>	<u>-</u>	<u>106,675</u>	<u>-</u>
Services & Supplies	-	-	-	-
Other Expenses	-	-	-	-
Utilities	-	-	-	-
Departmental Expenditures Total	<u>106,675</u>	<u>-</u>	<u>106,675</u>	<u>-</u>
A-87 Adjustments:				
Miscellaneous Revenue	-	-	-	-
Transfer from 1613000 - Old Energy acct	-	-	-	-
Less:	-	-	-	-
A-87 Allowable Costs	<u>106,675</u>	<u>-</u>	<u>106,675</u>	<u>-</u>
Allocated Costs:				
101-1 County Manager	290	-	290	-
101-6 Com Relations	313	-	313	-
101-8 Mgmt Svcs	16	-	16	-
101-9 Internal Audit	5,654	-	5,654	-
103-1 Finance Admin	-	-	-	-
103-3 Comptroller	910	-	910	-
103-5 Budget Div	126	-	126	-
103-6 Purchasing	291	-	291	-
106-1 DA Criminal	-	-	-	-
106700 DA Civil	-	-	-	-
108100 IT Admin	-	-	-	-
108301 Telecomm	-	-	-	-
108300-900 IT Software & Services	-	-	-	-
108500 IT Enterprise Infra	-	-	-	-
108800 IT Infrastructure Pres	-	-	-	-
109-0 Human Resources	-	-	-	-
113-0 Treasurer	-	-	-	-
105-0 Comm Svcs Admin	-	-	-	-
160-1 Public Works Admin	-	-	-	-
161-1 Repro & Mailroom	-	-	-	-
Fund 162-1 Facility Mgmt (Adj)	-	-	-	-
199100 Energy Maintenance	-	-	-	-
162000 Facilities Preservation	3,156	-	3,156	-
188-0 Fund Transfers	422,750	-	422,750	-
Total A-87 Costs	<u>540,181</u>	<u>-</u>	<u>540,181</u>	<u>-</u>
Distribute General Administration				
Total Costs by Function	<u>540,181</u>	<u>-</u>	<u>540,181</u>	<u>-</u>
Total Allocated Costs	<u>\$ 540,181</u>	<u>\$ -</u>	<u>\$ 540,181</u>	<u>\$ -</u>

Reconciliation to SAP 105-0 General Funds Only	
Central Service Cost Centers:	Total
Community Svcs Admin	\$ 106,675
	-
Subtotal	\$ 106,675
Non Central Service Cost Centers:	
CSD Operations	4,754,172
CSD Planning	-
CSD Engineering	225
Total	<u>4,861,073</u>

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

105-0 COMMUNITY SERVICES

ALLOCATION OF COSTS:

Salary Costs

	Salaries	%	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%	-
103-6 Purchasing	-	0.0000%	-
106-1 DA Criminal	-	0.0000%	-
106700 DA Civil	-	0.0000%	-
108100 IT Admin	-	0.0000%	-
108301 Telecomm	-	0.0000%	-
108300-900 IT Software & Services	-	0.0000%	-
108500 IT Enterprise Infra	-	0.0000%	-
108800 IT Infrastructure Pres	-	0.0000%	-
109-0 Human Resources	-	0.0000%	-
113-0 Treasurer	-	0.0000%	-
105-0 Comm Svcs Admin	-	0.0000%	-
160-1 Public Works Admin	401,532	2.3895%	12,908
161-1 Repro & Mailroom	243,363	1.4482%	7,823
Fund 162-1 Facility Mgmt (Adj)	1,741,376	10.3627%	55,977
199100 Energy Maintenance	-	0.0000%	-
162000 Facilities Preservation	-	0.0000%	-
188-0 Fund Transfers	-	0.0000%	-
Subtotal, Allocated Departments	2,386,271	14.2004%	76,708
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%	-
105-3 Comm Svcs Operation	-	0.0000%	-
105-4 Comm Svcs Planning	-	0.0000%	-
105-5 Comm Svcs Engineering	50,461	0.3003%	1,622
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	1,175,612	6.9959%	37,791
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, 2013
 Fixed for the Fiscal Year ending June 30, 2015

105-0 COMMUNITY SERVICES

ALLOCATION OF COSTS:

Salary Costs

	Salaries	%	Allocated Costs
140-1 Parks Administration	\$ 450,411	2.6803%	\$ 14,478
140-2 Parks Planning & Develop	144,625	0.8606%	4,649
140-3 Parks Recreation	-	0.0000%	-
140-4 Parks Operations	1,809,686	10.7692%	58,173
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	-	0.0000%	-
153-0 Medical Examiner	-	0.0000%	-
154-0 Alternative Sentencing	-	0.0000%	-
157100 Public Guardian	-	0.0000%	-
159100 Public Administrator	-	0.0000%	-
160200 Public Works Projects	-	0.0000%	-
163100 County Engineer	1,004,568	5.9781%	32,293
179100 Social Services Admin	-	0.0000%	-
179120 County Child Welfare	-	0.0000%	-
179200 General Assistance	-	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-
179300 Medical Assit Indigent	-	0.0000%	-
179-2 Homeless Shelter	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-
181-00 Community Support	-	0.0000%	-
182-0 Accrued Benefits	-	0.0000%	-
183-0 Administrative Enforcement	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
187-0 Fire Suppression	-	0.0000%	-
189-0 Contingency	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-
202-0 Public Health Administration	-	0.0000%	-
203-0 Stabilization Fund	-	0.0000%	-
204-0 Library Expansion	-	0.0000%	-
205-0 Animal Services	-	0.0000%	-
208-0 Enhanced 911	-	0.0000%	-
209-0 Regional Safety Training Center	-	0.0000%	-
210-0 Regional Communication Center	-	0.0000%	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-
216-0 Roads	3,056,619	18.1896%	98,257
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	457,714	2.7238%	14,713
270-1 Other Restricted Admin	-	0.0000%	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-
270-6 Other Restricted Funds - May	-	0.0000%	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-
280-0 TMFPD General Fund	-	0.0000%	-
281-0 SFPD General Fund	-	0.0000%	-
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%	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

105-0 COMMUNITY SERVICES

ALLOCATION OF COSTS:

Salary Costs

	Salaries	%	Allocated Costs	
489-0 Capital Facilities Fund	\$ -	0.0000%	\$ -	
494-0 Infrastructure Fund	-	0.0000%	-	
520 Golf Course	-	0.0000%	-	
560 Building and Safety Fund	826,173	4.9165%	26,558	
566-0 Water Resources	4,199,010	24.9879%	134,980	
568-0 So. Truckee Meadows GID	-	0.0000%	-	
618-0 Health Benefits	-	0.0000%	-	
619-0 Risk Management	-	0.0000%	-	
669-0 Equipment Services	1,243,083	7.3974%	39,959	
680-0 TMLPD Health Benefits	-	0.0000%	-	
682-0 TMLPD Worker's Comp	-	0.0000%	-	
685-0 SFPD Health Benefits	-	0.0000%	-	
711-0 TR Flood Investment	-	0.0000%	-	
712-0 Nevada Works	-	0.0000%	-	
713-0 RTC	-	0.0000%	-	
714-0 WC School Dist Debt	-	0.0000%	-	
715-0 Library Investment	-	0.0000%	-	
716-0 TWRQSA Joint Venture	-	0.0000%	-	
721-0 Public Guard Trust	-	0.0000%	-	
722-0 Social Service Trust	-	0.0000%	-	
730-0 Fish and Game	-	0.0000%	-	
732-0 Range Improvement District	-	0.0000%	-	
738-0 Court Trust Fund	-	0.0000%	-	
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	
740-0 Railroad Grd Sep Pro	-	0.0000%	-	
742-0 Southwest Point/Arrowhead	-	0.0000%	-	
750-0 OPEB Trust Fund	-	0.0000%	-	
752-0 Agency Tax Settlement	-	0.0000%	-	
753-0 Deferred Com Division	-	0.0000%	-	
754-0 Tahoe Regional Planning	-	0.0000%	-	
756-0 Tank Farm	-	0.0000%	-	
766-0 Western Reg Wtr Comm	-	0.0000%	-	
990055 May Building Trust	-	0.0000%	-	
990221 Verdi Tv Admin	-	0.0000%	-	
992010 Senior Services Fund	-	0.0000%	-	
994000 TRPA Permits	-	0.0000%	-	
994002 AT&T Cell Tower	-	0.0000%	-	
994003 Ubiquitel Cell Tower	-	0.0000%	-	
998000 Financial Assurances	-	0.0000%	-	
Other	-	0.0000%	-	
Total Allocations to Operating Depts:	14,417,961	85.7996%	463,473	-
Total Costs Allocated	\$ 16,804,232	100.0000%	\$ 540,181	\$ -

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2013
Fixed for the Fiscal Year ending June 30, 2015

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 2013 salaries in each. Property Management Costs are allocated based upon approved lease costs for the year. Some Direct Leases were paid out of Cost Center 199000. These costs are directly allocated to the benefiting Departments based upon the actual amount paid not reported.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

160-1 PUBLIC WORKS ADMINISTRATION

COSTS TO BE ALLOCATED
 Item of Cost

Item of Cost	Total, all Services	160100 Public Works Adm				199000 Direct Lease Costs
		General Admin	160100 Public Works Adm	160102 Property Management	199000 Direct Lease Costs	
Department Expenditures						
Salaries	\$ 401,532	\$ -	\$ 317,672	\$ 83,859	\$ -	
Salary %	100.0000%	0.0000%	79.1151%	20.8849%	0.0000%	
Benefits	149,876	-	117,724	32,152	-	
	<u>551,408</u>	<u>-</u>	<u>435,397</u>	<u>116,011</u>	<u>-</u>	
Services & Supplies	63,167	-	34,062	29,104	-	
Professional Svcs	-	-	-	-	-	
Equipment	-	-	-	-	-	
Pay - Other Agency	-	-	-	-	-	
Departmental Expenditures Total	<u>614,575</u>	<u>-</u>	<u>469,459</u>	<u>145,115</u>	<u>-</u>	
A-87 Adjustments:						
Less: Revenue & Charges for Svcs	(2,182)	-	(2,182)	-	-	
Less: Statistical Order for TMFPD	(903)	-	(903)	-	-	
Less: Statistical Order for SFFPD	(1,989)	-	(1,989)	-	-	
Direct Lease Costs pd from 199000	444,482	-	-	-	444,482	
Staff Cost Transfer to 163-1	-	-	-	-	-	
Add Depreciation, Equipment	-	-	-	-	-	
A-87 Allowable Costs	<u>1,053,964</u>	<u>-</u>	<u>464,386</u>	<u>145,115</u>	<u>444,482</u>	
Allocated Costs:						
101-1 County Manager	1,486	-	1,176	310	-	
101-6 Com Relations	1,605	-	1,270	335	-	
101-8 Mgmt Svcs	84	-	66	18	-	
101-9 Internal Audit	-	-	-	-	-	
103-1 Finance Admin	-	-	-	-	-	
103-3 Comptroller	1,598	-	1,264	334	-	
103-5 Budget Div	1,610	-	1,274	336	-	
103-6 Purchasing	520	-	411	109	-	
106-1 DA Criminal	-	-	-	-	-	
106700 DA Civil	125,716	-	99,460	26,256	-	
108100 IT Admin	550	-	435	115	-	
108301 Telecomm	195	-	154	41	-	
108300-900 IT Software & Services	297,744	-	297,744	-	-	
108500 IT Enterprise Infra	98,707	-	98,707	-	-	
108800 IT Infrastructure Pres	-	-	-	-	-	
109-0 Human Resources	7,123	-	5,635	1,488	-	
113-0 Treasurer	171	-	135	36	-	
105-0 Comm Svcs Admin	12,908	-	10,212	2,696	-	
160-1 Public Works Admin	-	-	-	-	-	
161-1 Repro & Mailroom	8,682	-	6,869	1,813	-	
Fund 162-1 Facility Mgmt (Adj)	52,167	-	41,272	10,895	-	
199100 Energy Maintenance	354,960	-	280,827	74,133	-	
162000 Facilities Preservation	366	-	290	76	-	
188-0 Fund Transfers	-	-	-	-	-	
Total A-87 Costs	<u>2,020,176</u>	<u>-</u>	<u>1,311,587</u>	<u>264,107</u>	<u>444,482</u>	
Distribute General Administration	-	-	-	-	-	
Total Costs by Function	<u>2,020,176</u>	<u>-</u>	<u>1,311,587</u>	<u>264,107</u>	<u>444,482</u>	
Total Allocated Costs	<u>\$ 2,020,176</u>	<u>\$ -</u>	<u>\$ 1,311,587</u>	<u>\$ 264,107</u>	<u>\$ 444,482</u>	

Reconciliation to SAP 160-1 General Funds Only		
Central Service Cost Centers:		Total
Public Wks Admja	\$	614,575
		-
Subtotal	\$	614,575
Non Central Service Cost Centers:		-
		-
Total		<u>614,575</u>

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

160-1 PUBLIC WORKS ADMINISTRATION

ALLOCATION OF COSTS:

	160100 Public Works Adm			Property Mgmt Costs			Direct Lease Costs			Total Allocated
	Publ Wks Salary		Allocated Costs	FY 13 Total Leases	%	Allocated Costs	FY 13 Lease Cost	%	Allocated Costs	
	\$	%								
Allocated Departments:										
101-1 County Manager	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
101-6 Com Relations	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
101-8 Mgmt Svcs	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
103-1 Finance Admin	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
103-3 Comptroller	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
103-5 Budget Div	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
103-6 Purchasing	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
106-1 DA Criminal	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
106700 DA Civil	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
108100 IT Admin	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
108301 Telecomm	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
108300-900 IT Software & Services	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
108500 IT Enterprise Infra	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
109-0 Human Resources	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
113-0 Treasurer	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
105-0 Comm Svcs Admin	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
160-1 Public Works Admin	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
161-1 Repro & Mailroom	243,363	3.3388%	43,791	-	0.0000%	-	-	0.0000%	-	43,791
Fund 162-1 Facility Mgmt (Adj)	1,741,376	23.8904%	313,343	-	0.0000%	-	-	0.0000%	-	313,343
199100 Energy Maintenance	-	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	1,984,739	27.2292%	357,134	-	0.0000%	-	-	0.0000%	-	357,134
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	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
102-0 Assessor	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
103-9 Merit Award Program	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
104-0 Clerk	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
105-3 Comm Svcs Operation	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
105-4 Comm Svcs Planning	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
105-5 Comm Svcs Engineering	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
106-3 Family Support Enf	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
106-9 Drug Forfeitures	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
108700 GIS	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
108-7 GIS Base Mapping	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
111-0 Recorder	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
112-0 Elections	-	0.0000%	-	94,674	21.2999%	56,254	94,674	21.2999%	94,674	150,928
116-0 Community Development	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
120-1 District Courts Admin	-	0.0000%	-	-	0.0000%	-	-	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	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
124-0 Public Defender	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
125-1 Incline Justice Court	-	0.0000%	-	78,700	17.7061%	46,763	78,700	17.7061%	78,700	125,463
125-3 Reno Justice Court	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
125-4 Sparks Justice Court	-	0.0000%	-	154,084	34.6560%	91,555	154,084	34.6560%	154,084	245,639
125-7 Wadsworth Justice Court	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
126-0 Incline Constable	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
127-0 Juvenile Services	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
128-0 Alternative Public Defender	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
130-0 Library	-	0.0000%	-	81,254	18.2807%	48,281	81,254	18.2807%	81,254	129,535

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

160-1 PUBLIC WORKS ADMINISTRATION

ALLOCATION OF COSTS:

	160100 Public Works Adm			Property Mgmt Costs			Direct Lease Costs			Total Allocated
	Publ Wks Salary									
	\$	%	Allocated Costs	FY 13 Total Leases	%	Allocated Costs	FY 13 Lease Cost	%	Allocated Costs	
140-1 Parks Administration	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
140-3 Parks Recreation	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
140-4 Parks Operations	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
150-0 Sheriff	-	0.0000%	-	21,196	4.7687%	12,595	21,196	4.7687%	21,196	33,790
153-0 Medical Examiner	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
154-0 Alternative Sentencing	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
157100 Public Guardian	-	0.0000%	-	14,573	3.2786%	8,659	14,573	3.2786%	14,573	23,232
159100 Public Administrator	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
160200 Public Works Projects	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
163100 County Engineer	1,004,568	13.7820%	180,763	-	0.0000%	-	-	0.0000%	-	180,763
179100 Social Services Adm	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
179120 County Child Welfare	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
179200 General Assistance	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
179300 Medical Assit Indigent	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
179-2 Homeless Shelter	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
181-00 Community Support	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
182-0 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
183-0 Administrative Enforcement	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
187-0 Fire Suppression	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
202-0 Public Health Administration	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
205-0 Animal Services	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
208-0 Enhanced 911	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
209-0 Regional Safety Training Center	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
210-0 Regional Communication Center	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
216-0 Roads	3,056,619	41.9346%	550,009	-	0.0000%	-	-	0.0000%	-	550,009
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
225-0 Senior Center	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
228-0 Child Protective Services	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
266-0 Truckee Remediation District	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
270-1 Other Restricted Admin	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
270-6 Other Restricted Funds - May	-	0.0000%	-	-	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 Funds	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
283-0 SFPD Emergency Funds	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	-
286-0 TMFPD Emergency Funds	-	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%	-	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

160-1 PUBLIC WORKS ADMINISTRATION

ALLOCATION OF COSTS:

	160100 Public Works Adm		Property Mgmt Costs			Direct Lease Costs			Total Allocated	
	Publ Wks Salary		Allocated Costs	FY 13 Total Leases	%	Allocated Costs	FY 13 Lease Cost	%		Allocated Costs
489-0 Capital Facilities Fund	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	
494-0 Infrastructure Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	
520 Golf Course	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	
560 Building and Safety Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	
566-0 Water Resources	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	
568-0 So, Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	
618-0 Health Benefits	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	
619-0 Risk Management	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	
669-0 Equipment Services	1,243,083	17.0542%	223,681	-	0.0000%	-	-	0.0000%	223,681	
680-0 TMMFPD Health Benefits	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	
682-0 TMMFPD Worker's Comp	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	
685-0 SFPD Health Benefits	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	
711-0 TR Flood Investment	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	
712-0 Nevada Works	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	
713-0 RTC	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	
714-0 WC School Dist Debt	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	
715-0 Library Investment	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	
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 and Agency Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	
740-0 Railroad Gird Sep Pro	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	
750-0 OPEB Trust Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	
752-0 Agency Tax Settlement	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	
753-0 Deferred Com Division	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	
754-0 Tahoe Regional Planning	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	
Other	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-	
Total Allocations to Operating Depts:	5,304,269	72.7708%	954,453	444,482	100.0000%	264,107	444,482	100.0000%	444,482	1,663,042
Total Costs Allocated	\$ 7,289,008	100.0000%	\$ 1,311,587	\$ 444,482	100.0000%	\$ 264,107	\$ 444,482	100.0000%	\$ 444,482	\$ 2,020,176

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2013
Fixed for the Fiscal Year ending June 30, 2015

161-1 REPROGRAPHICS AND MAILROOM

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

Reprographics costs from Cost Center 162600 and Mail Room costs are the only costs included in the General Services Administration Fund in 2013. The Division provides copying, reprographic services for all Departments of the County. Costs are distributed based upon actual use statistics for FY2013. Additional revenue costs for printing/reprographics are netted out against general reprographic expenses. Inter-Office Mail costs were direct charged to the receiving agencies in 2013 and therefore no allocation is made.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

161-1 REPROGRAPHICS AND MAILROOM

COSTS TO BE ALLOCATED
 Item of Cost

Item of Cost	Total, all Services			
	Reprograph	Inter-Office Mail	Gen Svcs	
Department Expenditures				
Salaries	\$ 243,363	\$ 243,363	\$ -	\$ -
Salary %	100.0000%	100.0000%	0.0000%	0.0000%
Benefits	120,954	120,954	-	-
Services & Supplies	364,317	364,317	-	-
Office Supplies Cr. For Printing	160,577	160,577	-	-
Postage	(63,256)	(63,256)	-	-
Other Services-Courier Express	(9,010)	(9,010)	-	-
Equipment	-	-	-	-
Departmental Expenditures Total	452,627	452,627	-	-
A-87 Adjustments:				
Revenue for reimbursements	-	-	-	-
Add Depreciation, Equipment	15,169	15,169	-	-
A-87 Allowable Costs	467,797	467,797	-	-
Allocated Costs:				
101-1 County Manager	901	901	-	-
101-6 Com Relations	972	972	-	-
101-8 Mgmt Svcs	51	51	-	-
101-9 Internal Audit	-	-	-	-
103-1 Finance Admin	-	-	-	-
103-3 Comptroller	2,993	2,993	-	-
103-5 Budget Div	-	-	-	-
103-6 Purchasing	1,561	1,561	-	-
106-1 DA Criminal	-	-	-	-
106700 DA Civil	-	-	-	-
108100 IT Admin	5,558	5,558	-	-
108301 Telecomm	195	195	-	-
108300-900 IT Software & Services	-	-	-	-
108500 IT Enterprise Infra	-	-	-	-
108800 IT Infrastructure Pres	-	-	-	-
109-0 Human Resources	4,947	4,947	-	-
113-0 Treasurer	1,165	1,165	-	-
105-0 Comm Svcs Admin	7,823	7,823	-	-
160-1 Public Works Admin	43,791	43,791	-	-
161-1 Repro & Mailroom	-	-	-	-
Fund 162-1 Facility Mgmt (Adj)	22,582	22,582	-	-
199100 Energy Maintenance	8,199	8,199	-	-
162000 Facilities Preservation	254	254	-	-
188-0 Fund Transfers	19,210	19,210	-	-
Total A-87 Costs	587,998	587,998	-	-
Distribute General Administration	-	-	-	-
Total Costs by Function	587,998	587,998	-	-
Unallowable	-	-	-	-
Total Allocated Costs	\$ 587,998	\$ 587,998	\$ -	\$ -

Reconciliation to SAP 161-0 General Funds Only		
Central Service Cost Centers:		Total
General Svcs Admin	\$	452,627
		-
Subtotal	\$	452,627
Non Central Service Cost Centers:		-
		-
Total		452,627

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

161-1 REPROGRAPHICS AND MAILROOM

ALLOCATION OF COSTS:	<u>Reprograph</u>			
	Labor Charges	%	Allocated Costs	Total Allocated
Allocated Departments:				
101-1 County Manager	\$ 93	0.0643%	\$ 378	\$ 378
101-6 Com Relations	675	0.4657%	2,738	2,738
101-8 Mgmt Svcs	2,021	1.3942%	8,198	8,198
101-9 Internal Audit	-	0.0000%	-	-
103-1 Finance Admin	515	0.3555%	2,090	2,090
103-3 Comptroller	3,268	2.2540%	13,253	13,253
103-5 Budget Div	-	0.0000%	-	-
103-6 Purchasing	-	0.0000%	-	-
106-1 DA Criminal	1,706	1.1769%	6,920	6,920
106700 DA Civil	-	0.0000%	-	-
108100 IT Admin	1,212	0.8362%	4,917	4,917
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	3,189	2.1999%	12,935	12,935
113-0 Treasurer	5,585	3.8524%	22,652	22,652
105-0 Comm Svcs Admin	-	0.0000%	-	-
160-1 Public Works Admin	2,141	1.4765%	8,682	8,682
161-1 Repro & Mailroom	-	0.0000%	-	-
Fund 162-1 Facility Mgmt (Adj)	125	0.0862%	507	507
199100 Energy Maintenance	-	0.0000%	-	-
162000 Facilities Preservation	-	0.0000%	-	-
188-0 Fund Transfers	-	0.0000%	-	-
Subtotal, Allocated Departments	20,531	14.1618%	83,270	83,270
Operating Departments				
100-0 County Commission	\$ 248	0.1709%	\$ 1,005	\$ 1,005
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-
101-5 Emer Mgmt Administration	-	0.0000%	-	-
102-0 Assessor	11,832	8.1617%	47,991	47,991
103-9 Merit Award Program	-	0.0000%	-	-
104-0 Clerk	1,684	1.1613%	6,828	6,828
105-3 Comm Svcs Operation	-	0.0000%	-	-
105-4 Comm Svcs Planning	-	0.0000%	-	-
105-5 Comm Svcs Engineering	-	0.0000%	-	-
106-2 CARES/SART	-	0.0000%	-	-
106-3 Family Support Enf	3,859	2.6691%	15,694	15,694
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	1,518	1.0473%	6,158	6,158
112-0 Elections	15,723	10.8455%	63,771	63,771
116-0 Community Development	1,634	1.1274%	6,629	6,629
120-1 District Courts Admin	3,618	2.4957%	14,675	14,675
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	2,079	1.4339%	8,431	8,431
125-1 Incline Justice Court	78	0.0537%	316	316
125-3 Reno Justice Court	1,956	1.3493%	7,934	7,934
125-4 Sparks Justice Court	582	0.4015%	2,361	2,361
125-7 Wadsworth Justice Court	-	0.0000%	-	-
126-0 Incline Constable	-	0.0000%	-	-
127-0 Juvenile Services	1,640	1.1312%	6,651	6,651
128-0 Alternative Public Defender	300	0.2068%	1,216	1,216
129-0 Conflict Counsel	-	0.0000%	-	-
130-0 Library	1,313	0.9060%	5,327	5,327

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

161-1 REPROGRAPHICS AND MAILROOM

ALLOCATION OF COSTS:

	Reprograph		Allocated Costs	Total Allocated
	Labor Charges	%		
	\$		\$	\$
140-1 Parks Administration	3,682	2.5400%	14,935	14,935
140-2 Parks Planning & Develop	-	0.0000%	-	-
140-3 Parks Recreation	-	0.0000%	-	-
140-4 Parks Operations	-	0.0000%	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-
150-0 Sheriff	22,076	15.2267%	89,536	89,536
153-0 Medical Examiner	973	0.6714%	3,948	3,948
154-0 Alternative Sentencing	414	0.2858%	1,680	1,680
157100 Public Guardian	18	0.0126%	74	74
159100 Public Administrator	209	0.1441%	847	847
160200 Public Works Projects	-	0.0000%	-	-
163100 County Engineer	-	0.0000%	-	-
179100 Social Services Admin	10,230	7.0566%	41,493	41,493
179120 County Child Welfare	-	0.0000%	-	-
179200 General Assistance	-	0.0000%	-	-
179250 Adult Comm Assis Center	-	0.0000%	-	-
179300 Medical Assit Indigent	-	0.0000%	-	-
179-2 Homeless Shelter	-	0.0000%	-	-
180-0 Intergovernmental	-	0.0000%	-	-
181-00 Community Support	-	0.0000%	-	-
182-0 Accrued Benefits	-	0.0000%	-	-
183-0 Administrative Enforcement	-	0.0000%	-	-
184-0 Regional Water Planning	-	0.0000%	-	-
187-0 Fire Suppression	-	0.0000%	-	-
189-0 Contingency	-	0.0000%	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-
202-0 Public Health Administration	17,489	12.0634%	70,932	70,932
203-0 Stabilization Fund	-	0.0000%	-	-
204-0 Library Expansion	-	0.0000%	-	-
205-0 Animal Services	6,741	4.6500%	27,342	27,342
208-0 Enhanced 911	-	0.0000%	-	-
209-0 Regional Safety Training Center	68	0.0471%	277	277
210-0 Regional Communication Center	-	0.0000%	-	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-	-
216-0 Roads	396	0.2731%	1,606	1,606
221-0 Direct Assis/Med Indigent	-	0.0000%	-	-
225-0 Senior Center	8,798	6.0683%	35,681	35,681
228-0 Child Protective Services	-	0.0000%	-	-
266-0 Truckee Remediation District	-	0.0000%	-	-
270-1 Other Restricted Admin	-	0.0000%	-	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	-
270-6 Other Restricted Funds - May	-	0.0000%	-	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-
280-0 TMFPD General Fund	2,042	1.4085%	8,282	8,282
281-0 SFPD General Funds	-	0.0000%	-	-
283-0 SFPD Emergency Funds	-	0.0000%	-	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-	-
286-0 TMFPD Emergency Funds	-	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%	-	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

161-1 REPROGRAPHICS AND MAILROOM

ALLOCATION OF COSTS:

	Reprograph		Allocated Costs	Total Allocated
	Labor Charges	%		
489-0 Capital Facilities Fund	\$ -	0.0000%	\$ -	-
494-0 Infrastructure Fund	-	0.0000%	-	-
520 Golf Course	-	0.0000%	-	-
560 Building and Safety Fund	1,104	0.7616%	4,478	4,478
566-0 Water Resources	1,979	1.3652%	8,027	8,027
568-0 So. Truckee Meadows GID	-	0.0000%	-	-
618-0 Health Benefits	-	0.0000%	-	-
619-0 Risk Management	51	0.0352%	207	207
669-0 Equipment Services	98	0.0673%	396	396
680-0 TTMFPD Health Benefits	-	0.0000%	-	-
682-0 TTMFPD Worker's Comp	-	0.0000%	-	-
685-0 SFPD Health Benefits	-	0.0000%	-	-
711-0 TR Flood Investment	-	0.0000%	-	-
712-0 Nevada Works	-	0.0000%	-	-
713-0 RTC	-	0.0000%	-	-
714-0 WC School Dist Debt	-	0.0000%	-	-
715-0 Library Investment	-	0.0000%	-	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-
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 Funds	-	0.0000%	-	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-
750-0 OPEB Trust Funds	-	0.0000%	-	-
752-0 Agency Tax Settlement	-	0.0000%	-	-
753-0 Deferred Com Division	-	0.0000%	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-
756-0 Tank Farm	-	0.0000%	-	-
766-0 Western Reg 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	-	0.0000%	-	-
Total Allocations to Operating Depts:	124,444	85.6382%	504,728	504,728
Total Costs Allocated	\$ 144,874	100.0000%	\$ 587,998	\$ 587,998

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2013
Fixed for the Fiscal Year ending June 30, 2015

199100 ENERGY

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

Washoe County uses a single account to pay all County utility bills. These costs are now recorded in Fund Center 199-0, Undesignated, Cost Center 199100 in FY 2013. 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, 2013
 Fixed for the Fiscal Year ending June 30, 2015

199100 ENERGY

COSTS TO BE ALLOCATED Item of Cost	Total, all Services		General Admin		Energy Costs		Direct Charge /Credit	
Department Expenditures								
Salaries	\$	-	\$	-	\$	-	\$	-
Salary %		100.0000%		0.0000%		100.0000%		-
Benefits		-		-		-		-
Services & Supplies		3,273,750		-		3,273,750		-
Other Expenses		-		-		-		-
Utilities		-		-		-		-
Departmental Expenditures Total		3,273,750		-		3,273,750		-
A-87 Adjustments:								
Miscellaneous Revenue		(2,659)		-		(2,659)		-
Transfer from 105305 - New Energy Acct		1,697		-		1,697		-
Less:		-		-		-		-
A-87 Allowable Costs		3,272,787		-		3,272,787		-
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		5,268		-		5,268		-
103-6 Purchasing		5,476		-		5,476		-
106-1 DA Criminal		-		-		-		-
106700 DA Civil		-		-		-		-
108100 IT Admin		-		-		-		-
108301 Telecomm		-		-		-		-
108300-900 IT Software & Services		-		-		-		-
108500 IT Enterprise Infra		-		-		-		-
108800 IT Infrastructure Pres		-		-		-		-
109-0 Human Resources		-		-		-		-
113-0 Treasurer		-		-		-		-
105-0 Comm Svcs Admin		-		-		-		-
160-1 Public Works Admin		-		-		-		-
161-1 Repro & Mailroom		-		-		-		-
Fund 162-1 Facility Mgmt (Adj)		-		-		-		-
199100 Energy Maintenance		-		-		-		-
162000 Facilities Preservation		-		-		-		-
188-0 Fund Transfers		-		-		-		-
Total A-87 Costs		3,283,531		-		3,283,531		-
Distribute General Administration								
Total Costs by Function		3,283,531		-		3,283,531		-
Total Allocated Costs	\$	3,283,531	\$	-	\$	3,283,531	\$	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
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 Fixed for the Fiscal Year ending June 30, 2015

199100 ENERGY

ALLOCATION OF COSTS:

	Energy Costs		
	FY13 Utility Costs	%	Allocated Costs
Allocated Departments:			
101-1 County Manager	24,145	0.7338%	\$ 24,095
101-6 Com Relations	2,189	0.0665%	2,184
101-8 Mgmt Svcs	-	0.0000%	-
101-9 Internal Audit	-	0.0000%	-
103-1 Finance Admin	6,979	0.2121%	6,964
103-3 Comptroller	8,736	0.2655%	8,718
103-5 Budget Div	-	0.0000%	-
103-6 Purchasing	3,199	0.0972%	3,192
106-1 DA Criminal	-	0.0000%	-
106700 DA Civil	-	0.0000%	-
108100 IT Admin	127,876	3.8863%	127,608
108301 Telecomm	-	0.0000%	-
108300-900 IT Software & Services	-	0.0000%	-
108500 IT Enterprise Infra	-	0.0000%	-
108800 IT Infrastructure Pres	-	0.0000%	-
109-0 Human Resources	13,600	0.4133%	13,571
113-0 Treasurer	13,143	0.3994%	13,114
105-0 Comm Svcs Admin	-	0.0000%	-
160-1 Public Works Admin	355,705	10.8103%	354,960
161-1 Repro & Mailroom	8,216	0.2497%	8,199
Fund 162-1 Facility Mgmt (Adj)	-	0.0000%	-
199100 Energy Maintenance	-	0.0000%	-
162000 Facilities Preservation	-	0.0000%	-
188-0 Fund Transfers	-	0.0000%	-
Subtotal, Allocated Departments	563,788	17.1341%	562,605
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	37,297	1.1335%	37,219
103-9 Merit Award Program	-	0.0000%	-
104-0 Clerk	8,394	0.2551%	8,376
105-3 Comm Svcs Operation	-	0.0000%	-
105-4 Comm Svcs Planning	-	0.0000%	-
105-5 Comm Svcs Engineering	-	0.0000%	-
106-2 CARES/SART	-	0.0000%	-
106-3 Family Support Enf	-	0.0000%	-
106-5 DA Grants	-	0.0000%	-
106710 DA CPS Integration	-	0.0000%	-
106-9 Drug Forfeitures	-	0.0000%	-
108700 GIS	-	0.0000%	-
108-7 GIS Base Mapping	-	0.0000%	-
111-0 Recorder	16,972	0.5158%	16,936
112-0 Elections	25,410	0.7722%	25,355
116-0 Community Development	15,651	0.4757%	15,620
120-1 District Courts Admin	259,803	7.8957%	259,258
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	25,272	0.7680%	25,218
125-1 Incline Justice Court	2,093	0.0636%	2,088
125-3 Reno Justice Court	20,489	0.6227%	20,447
125-4 Sparks Justice Court	9,030	0.2744%	9,010
125-7 Wadsworth Justice Court	1,034	0.0314%	1,031
126-0 Incline Constable	-	0.0000%	-
127-0 Juvenile Services	184,501	5.6072%	184,114
128-0 Alternative Public Defender	7,284	0.2214%	7,270
129-0 Conflict Counsel	-	0.0000%	-
130-0 Library	217,181	6.6004%	216,726

County of Washoe, Nevada
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 Fixed for the Fiscal Year ending June 30, 2015

199100 ENERGY

ALLOCATION OF COSTS:

	Energy Costs		
	FY13 Utility Costs	%	
140-1 Parks Administration	\$ 672,175	20.4281%	\$ 670,763
140-2 Parks Planning & Develop	-	0.0000%	-
140-3 Parks Recreation	-	0.0000%	-
140-4 Parks Operations	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	933,561	28.3719%	931,600
153-0 Medical Examiner	26,365	0.8013%	26,311
154-0 Alternative Sentencing	-	0.0000%	-
157100 Public Guardian	7,350	0.2234%	7,335
159100 Public Administrator	9,938	0.3020%	9,916
160200 Public Works Projects	-	0.0000%	-
163100 County Engineer	-	0.0000%	-
179100 Social Services Admin	2,327	0.0707%	2,321
179120 County Child Welfare	-	0.0000%	-
179200 General Assistance	-	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-
179300 Medical Assit Indigent	13,375	0.4065%	13,348
179-2 Homeless Shelter	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-
181-00 Community Support	-	0.0000%	-
182-0 Accrued Benefits	-	0.0000%	-
183-0 Administrative Enforcement	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
187-0 Fire Suppression	-	0.0000%	-
189-0 Contingency	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-
202-0 Public Health Administration	74,901	2.2763%	74,743
203-0 Stabilization Fund	-	0.0000%	-
204-0 Library Expansion	-	0.0000%	-
205-0 Animal Services	-	0.0000%	-
208-0 Enhanced 911	-	0.0000%	-
209-0 Regional Safety Training Center	-	0.0000%	-
210-0 Regional Communication Center	-	0.0000%	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-
216-0 Roads	-	0.0000%	-
221-0 Direct Assist/Med Indigent	-	0.0000%	-
225-0 Senior Center	4,139	0.1258%	4,131
228-0 Child Protective Services	132,502	4.0269%	132,225
266-0 Truckee Remediation District	-	0.0000%	-
270-1 Other Restricted Admin	-	0.0000%	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-
270-6 Other Restricted Funds - May	-	0.0000%	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-
280-0 TMFPD General Fund	5,533	0.1682%	5,523
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%	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

199100 ENERGY

ALLOCATION OF COSTS:

Energy Costs

	FY13 Utility Costs	%	Allocated Costs	
489-0 Capital Facilities Fund	\$ -	0.0000%	\$ -	
494-0 Infrastructure Fund	-	0.0000%	-	
520 Golf Course	-	0.0000%	-	
560 Building and Safety Fund	10,134	0.3080%	10,113	
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%	-	
690-0 TMLPD Health Benefits	-	0.0000%	-	
682-0 TMLPD Worker's Comp	-	0.0000%	-	
685-0 SFPD Health Benefits	-	0.0000%	-	
711-0 TR Flood Investment	-	0.0000%	-	
712-0 Nevada Works	-	0.0000%	-	
713-0 RTC	-	0.0000%	-	
714-0 WC School Dist Debt	-	0.0000%	-	
715-0 Library Investment	-	0.0000%	-	
716-0 TWRQSA Joint Venture	-	0.0000%	-	
721-0 Public Guard Trust	-	0.0000%	-	
722-0 Social Service Trust	-	0.0000%	-	
730-0 Fish and Game	-	0.0000%	-	
732-0 Range Improvement District	-	0.0000%	-	
738-0 Court Trust Fund	-	0.0000%	-	
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	
740-0 Railroad Grd Sep Pro	-	0.0000%	-	
742-0 Southwest Point/Arrowhead	-	0.0000%	-	
750-0 OPEB Trust Fund	-	0.0000%	-	
752-0 Agency Tax Settlement	-	0.0000%	-	
753-0 Deferred Com Division	-	0.0000%	-	
754-0 Tahoe Regional Planning	-	0.0000%	-	
756-0 Tank Farm	-	0.0000%	-	
766-0 Western Reg Wtr Comm	-	0.0000%	-	
990055 May Building Trust	-	0.0000%	-	
990221 Verdi Tv Admin	-	0.0000%	-	
992010 Senior Services Fund	-	0.0000%	-	
994000 TRPA Permits	-	0.0000%	-	
994002 AT&T Cell Tower	-	0.0000%	-	
994003 Ubiquitel Cell Tower	-	0.0000%	-	
998000 Financial Assurances	-	0.0000%	-	
Other	3,942	0.1197%	3,929	
Total Allocations to Operating Depts:	2,726,553	82.8659%	2,720,926	-
Total Costs Allocated	\$ 3,290,441	100.0000%	\$ 3,283,531	\$ -

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2013
Fixed for the Fiscal Year ending June 30, 2015

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 the "Facility Dude" Report. The system tracks direct cost by location and customer agency. The system accumulates costs incurred in three budget accounts: carpentry; physical plant maintenance and operations; and painting. Costs for these three units are combined and allocated based on the Facility Dude direct cost by user and building during FY 2013. 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 2013.

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 Attorney's 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 2013. 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 162-1 Facility Management allocation excludes Cost Center 162000, Facilities Preservation, costs which are allocated separately.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

162-1 FACILITY MANAGEMENT
 Less: Facility Infrastructure 162000

COSTS TO BE ALLOCATED
 Item of Cost

Item of Cost	Total, all Services	161500 Facility Mgmt Admin	161600		Mills Lane JC 161521/20282	Reg Emerg Ops/Flood Mgmt/ Emerg Ops	Admin Center
			161800	161700 Custodial			
Department Expenditures							
Salaries	\$ 1,741,376	\$ 2,690	\$ -	\$ 1,592,353	\$ 146,333	\$ -	\$ -
Salary %	100.0000%	0.1545%	0.0000%	91.4422%	8.4033%	0.0000%	0.0000%
Benefits	731,534	899	-	661,047	69,589	-	-
	\$ 2,472,910	\$ 3,589	\$ -	\$ 2,253,400	\$ 215,921	\$ -	\$ -
Services & Supplies	2,117,489	18,207	-	991,108	1,108,173	-	-
Internal Service - Mills Lane	258,836	-	-	-	-	258,836	-
Professional Svcs	-	-	-	-	-	-	-
Repair & Maint	-	-	-	-	-	-	-
Reg Emergency Ops Center Expense	64,641	64,641	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Departmental Expenditures Total	\$ 4,913,875	\$ 86,437	\$ -	\$ 3,244,508	\$ 1,324,094	\$ 258,836	\$ -
A-87 Adjustments:							
Less Other Financing/Revenues	-	-	-	-	-	-	-
Misc. Reimbursements	(3,134)	(1,850)	-	(1,285)	-	-	-
Internal Service Fund Adj-Mills Lane	(258,836)	-	-	-	(258,836)	-	-
Reg Emergency Ops Center -Unallowable	(64,641)	(64,641)	-	-	-	-	-
Less: Payment for Equip Replacement	(5,031)	-	-	-	-	-	-
Add Depreciation	1,226,392	33,589	-	-	681,632	-	511,171
A-87 Allowable Costs	\$ 5,808,625	\$ 48,504	\$ -	\$ 3,243,224	\$ 1,324,094	\$ 681,632	\$ 511,171
Allocated Costs:							
101-1 County Manager	6,445	10	-	5,893	542	-	-
101-6 Com Relations	6,961	11	-	6,365	585	-	-
101-8 Mgmt Svcs	365	1	-	334	30	-	-
101-9 Internal Audit	-	-	-	-	-	-	-
103-1 Finance Admin	-	-	-	-	-	-	-
103-3 Comptroller	21,230	33	-	19,413	1,784	-	-
103-5 Budget Div	7,997	12	-	7,313	672	-	-
103-6 Purchasing	1,338	2	-	1,223	113	-	-
106-1 DA Criminal	-	-	-	-	-	-	-
106700 DA Civil	-	-	-	-	-	-	-
108100 IT Admin	12,800	20	-	11,705	1,075	-	-
108301 Telecomm	3,256	5	-	2,977	274	-	-
108300-900 IT Software & Services	-	-	-	-	-	-	-
108500 IT Enterprise Infra	-	-	-	-	-	-	-
108800 IT Infrastructure Pres	7,457	12	-	6,819	626	-	-
109-0 Human Resources	26,711	41	-	24,425	2,245	-	-
113-0 Treasurer	10,919	17	-	9,965	917	-	-
105-0 Comm Svcs Admin	55,977	86	-	51,187	4,704	-	-
160-1 Public Works Admin	313,343	484	-	286,528	26,331	-	-
161-1 Repro & Mailroom	507	1	-	-	506	-	-
Fund 162-1 Facility Mgmt (Adj)	-	-	-	-	-	-	-
199100 Energy Maintenance	-	-	-	-	-	-	-
162000 Facilities Preservation	10,141	16	-	-	10,125	-	-
188-0 Fund Transfers	24,012	37	-	21,957	2,018	-	-
Total A-87 Costs	6,318,084	49,292	-	3,699,348	1,376,641	681,632	511,171
Total Costs by Function	6,318,084	49,292	-	3,699,348	1,376,641	681,632	511,171
Distribute General Administrative Costs	(0)	(49,292)	-	45,144	4,149	-	-
Allocable Costs	6,318,084	-	-	3,744,491	1,380,790	681,632	511,171
Unallowable Costs	-	-	-	-	-	-	-
Total Allocated Costs	\$ 6,318,084	-	\$ -	\$ 3,744,491	\$ 1,380,790	\$ 681,632	\$ 511,171

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

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	\$ 14,254	0.6839%	\$ 25,609	\$ 17,060	1.6161%	\$ 22,315	11,794	6.5006%	\$ 33,229
101-6 Com Relatons	37	0.0018%	67	1,547	0.1466%	2,024	1,394	0.7683%	3,927
101-8 Mgmt Svcs	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
101-9 Internal Audit	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
103-1 Finance Admin	4,156	0.1994%	7,467	4,931	0.4671%	6,450	3,409	1.8790%	9,605
103-3 Comptroller	2,005	0.0962%	3,602	6,172	0.5847%	8,073	5,562	3.0657%	15,671
103-5 Budget Div	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
103-6 Purchasing	54	0.0026%	97	2,260	0.2141%	2,956	2,037	1.1228%	5,739
106-1 DA Criminal	44,956	2.1570%	80,769	29,298	2.7754%	38,322	-	0.0000%	-
106700 DA Civil	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
108100 IT Admin	21,788	1.0454%	39,145	27,153	2.5723%	35,518	14,589	8.0412%	41,104
108301 Telecomm	945	0.0453%	1,696	-	0.0000%	-	-	0.0000%	-
108300-900 IT Software & Services	10,019	0.4807%	18,000	-	0.0000%	-	-	0.0000%	-
108500 IT Enterprise Infra	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
109-0 Human Resources	184,948	8.8741%	332,290	9,609	0.9103%	12,569	6,643	3.6615%	18,717
113-0 Treasurer	2,223	0.1067%	3,995	9,286	0.8797%	12,147	8,368	4.6123%	23,577
105-0 Comm Svcs Admin	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
160-1 Public Works Admin	9,217	0.4422%	16,558	10,937	1.0361%	14,306	7,561	4.1675%	21,303
161-1 Repro & Mailroom	139	0.0067%	251	5,805	0.5499%	7,593	5,231	2.8832%	14,738
Fund 162-1 Facility Mgmt (Adj)	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
199100 Energy Maintenance	-	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	294,742	14.1420%	529,546	124,058	11.7523%	162,273	66,588	36.7021%	187,610
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	16,045	0.7699%	28,829	-	0.0000%	-	-	0.0000%	-
102-0 Assessor	15,846	0.7603%	28,469	26,352	2.4964%	34,470	23,747	13.0889%	66,907
103-9 Merit Award Program	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
104-0 Clerk	4,999	0.2399%	8,983	5,930	0.5618%	7,757	4,100	2.2598%	11,551
105-3 Comm Svcs Operation	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
105-4 Comm Svcs Planning	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
105-5 Comm Svcs Engineering	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
106-2 CARES/SART	3,265	0.1567%	5,868	3,095	0.2932%	4,048	-	0.0000%	-
106-3 Family Support Enf	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
106-9 Drug Forfeitures	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
108700 GIS	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
108-7 GIS Base Mapping	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
111-0 Recorder	10,106	0.4849%	18,157	11,991	1.1359%	15,684	8,290	4.5693%	23,357
112-0 Elections	10,918	0.5239%	19,617	17,154	1.6250%	22,438	8,956	4.9364%	25,233
116-0 Community Development	9,320	0.4472%	16,745	11,058	1.0475%	14,464	7,645	4.2138%	21,540
120-1 District Courts Admin	111,086	5.3301%	199,585	95,039	9.0032%	124,315	-	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	8,861	0.4252%	15,922	10,012	0.9485%	13,097	-	0.0000%	-
124-0 Public Defender	11,498	0.5517%	20,658	17,087	1.6187%	22,351	-	0.0000%	-
125-1 Incline Justice Court	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
125-3 Reno Justice Court	32,030	1.5368%	57,545	11,016	1.0435%	14,409	-	0.0000%	-
125-4 Sparks Justice Court	22,177	1.0641%	39,845	13,897	1.3165%	18,178	-	0.0000%	-
125-7 Wadsworth Justice Court	953	0.0457%	1,711	-	0.0000%	-	-	0.0000%	-
126-0 Incline Constable	2,317	0.1112%	4,164	-	0.0000%	-	-	0.0000%	-
127-0 Juvenile Services	57,922	2.7792%	104,067	58,569	5.5484%	76,612	-	0.0000%	-
128-0 Alternative Public Defender	3,314	0.1590%	5,954	4,925	0.4666%	6,443	-	0.0000%	-
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
130-0 Library	142,876	6.8554%	256,700	254,442	24.1039%	332,824	-	0.0000%	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

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	\$ 5,508	0.2643%	\$ 9,897	\$ 5,398	0.5114%	\$ 7,061	-	0.0000%	\$ -
140-2 Parks Planning & Develop	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
140-3 Parks Recreation	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
140-4 Parks Operations	203,161	9.7480%	365,013	3,610	0.3420%	4,722	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
150-0 Sheriff	493,032	23.6564%	885,812	113,392	10.7419%	148,323	-	0.0000%	-
153-0 Medical Examiner	43,168	2.0713%	77,560	8,715	0.8256%	11,400	-	0.0000%	-
154-0 Alternative Sentencing	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
157100 Public Guardian	1,048	0.0503%	1,883	6,782	0.6425%	8,872	-	0.0000%	-
159100 Public Administrator	5,241	0.2515%	9,417	15,579	1.4758%	20,378	-	0.0000%	-
160200 Public Works Projects	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
163100 County Engineer	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
179100 Social Services Admin	1,059	0.0508%	1,902	1,574	0.1491%	2,059	-	0.0000%	-
179120 County Child Welfare	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
179200 General Assistance	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
179300 Medical Assit Indigent	226	0.0108%	404	9,450	0.8952%	12,361	8,516	4.6938%	23,993
179-2 Homeless Shelter	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
181-00 Community Support	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
182-0 Accrued Benefits	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
183-0 Administrative Enforcement	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
187-0 Fire Suppression	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
202-0 Public Health Administration	75,603	3.6275%	135,831	56,050	5.3097%	73,316	42,604	23.4825%	120,036
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
204-0 Library Expansion	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
205-0 Animal Services	24,761	1.1881%	44,488	-	0.0000%	-	-	0.0000%	-
208-0 Enhanced 911	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
209-0 Regional Safety Training Center	24,127	1.1577%	43,350	-	0.0000%	-	-	0.0000%	-
210-0 Regional Communication Center	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
211-0 Truckee River Flood Mgmt	479	0.0230%	861	-	0.0000%	-	-	0.0000%	-
216-0 Roads	77,946	3.7400%	140,044	15,235	1.4432%	19,928	-	0.0000%	-
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
225-0 Senior Center	85,345	4.0950%	153,337	43,157	4.0884%	56,452	-	0.0000%	-
228-0 Child Protective Services	107,298	5.1483%	192,778	74,880	7.0936%	97,948	-	0.0000%	-
266-0 Truckee Remediation District	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
270-1 Other Restricted Admin	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
270-6 Other Restricted Funds - May	18,595	0.8922%	33,408	-	0.0000%	-	-	0.0000%	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
280-0 TMFPD General Fund	60,262	2.8915%	108,272	3,909	0.3703%	5,113	3,523	1.9418%	9,926
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%	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

162-1 FACILITY MANAGEMENT

ALLOCATION OF COSTS:

	Facility Maint			Custodial/ Security			Admin Center		
	\$ Maint Workorder	%	Allocated Costs	Contracts	%	Allocated Costs	Usable Sft.	%	Allocated Costs
489-0 Capital Facilities Fund	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	-	0.0000%	\$ -
494-0 Infrastructure Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
520 Golf Course	23,117	1.1092%	41,534	-	0.0000%	-	-	0.0000%	-
560 Building and Safety Fund	6,034	0.2895%	10,840	7,160	0.6783%	9,366	4,950	2.7283%	13,946
566-0 Water Resources	14,571	0.6992%	26,181	2,810	0.2662%	3,676	-	0.0000%	-
568-0 So.Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
618-0 Health Benefits	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
619-0 Risk Management	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
669-0 Equipment Services	31,711	1.5215%	56,972	-	0.0000%	-	-	0.0000%	-
680-0 TMLPD Health Benefits	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
682-0 TMLPD Worker's Comp	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
685-0 SFPD Health Benefits	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
711-0 TR Flood Investment	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
712-0 Nevada Works	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
713-0 RTC	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
714-0 WC School Dist Debt	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
715-0 Library Investment	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
716-0 TWRQSA Joint Venture	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
721-0 Public Guard Trust	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
722-0 Social Service Trust	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
730-0 Fish and Game	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
732-0 Range Improvement District	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
738-0 Courts Trust Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
750-0 OPEB Trust Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
753-0 Deferred Com Division	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-	-	0.0000%	-
Other	23,569	1.1307%	42,342	-	2.2054%	30,452	-	1.3833%	7,072
Total Allocations to Operating Depts:	1,789,395	85.8580%	3,214,945	23,280	88.2477%	1,218,517	114,841	63.2979%	323,561
Total Costs Allocated	\$ 2,084,136	100.0000%	\$ 3,744,491	1,055,606	100.0000%	\$ 1,380,790	181,429	100.0000%	\$ 511,171

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

162-1 FACILITY MANAGEMENT

ALLOCATION OF COSTS, cont'd:

Mills Lane Complex			
	Square ft.	%	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%	-
103-6 Purchasing	-	0.0000%	-
106-1 DA Criminal	84,963	40.6804%	277,291
106700 DA Civil	-	0.0000%	-
108100 IT Admin	-	0.0000%	-
108301 Telecomm	-	0.0000%	-
108300-900 IT Software & Services	-	0.0000%	-
108500 IT Enterprise Infra	-	0.0000%	-
108800 IT Infrastructure Pres	-	0.0000%	-
109-0 Human Resources	-	0.0000%	-
113-0 Treasurer	-	0.0000%	-
105-0 Comm Svcs Admin	-	0.0000%	-
160-1 Public Works Admin	-	0.0000%	-
161-1 Repro & Mailroom	-	0.0000%	-
Fund 162-1 Facility Mgmt (Adj)	-	0.0000%	-
199100 Energy Maintenance	-	0.0000%	-
162000 Facilities Preservation	-	0.0000%	-
188-0 Fund Transfers	-	0.0000%	-
Subtotal, Allocated Departments	84,963	40.6804%	277,291
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%	-
105-3 Comm Svcs Operation	-	0.0000%	-
105-4 Comm Svcs Planning	-	0.0000%	-
105-5 Comm Svcs Engineering	-	0.0000%	-
106-2 CARES/SART	-	0.0000%	-
106-3 Family Support Enf	-	0.0000%	-
106-5 DA Grants	-	0.0000%	-
106710 DA CPS Integration	-	0.0000%	-
106-9 Drug Forfeitures	-	0.0000%	-
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	39,674	18.9559%	129,482
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	32,773	15.6917%	106,960
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, 2013
 Fixed for the Fiscal Year ending June 30, 2015

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%	-
140-3 Parks Recreation	-	0.0000%	-
140-4 Parks Operations	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	8,249	3.9486%	26,922
153-0 Medical Examiner	-	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%	-
179100 Social Services Admin	-	0.0000%	-
179120 County Child Welfare	-	0.0000%	-
179200 General Assistance	-	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-
179300 Medical Assit Indigent	-	0.0000%	-
179-2 Homeless Shelter	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-
181-00 Community Support	-	0.0000%	-
182-0 Accrued Benefits	-	0.0000%	-
183-0 Administrative Enforcement	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
187-0 Fire Suppression	-	0.0000%	-
189-0 Contingency	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-
202-0 Public Health Administration	-	0.0000%	-
203-0 Stabilization Fund	-	0.0000%	-
204-0 Library Expansion	-	0.0000%	-
205-0 Animal Services	-	0.0000%	-
208-0 Enhanced 911	-	0.0000%	-
209-0 Regional Safety Training Center	-	0.0000%	-
210-0 Regional Communication Center	-	0.0000%	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-
216-0 Roads	-	0.0000%	-
221-0 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%	-
270-1 Other Restricted Admin	-	0.0000%	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-
270-6 Other Restricted Funds - May	-	0.0000%	-
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-
280-0 TMFPD General Fund	-	0.0000%	-
281-0 SFPD General Fund	-	0.0000%	-
283-0 SFPD Emergency Fund	-	0.0000%	-
285-0 SFPD 474 Retire 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%	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

162-1 FACILITY MANAGEMENT

ALLOCATION OF COSTS, cont'd:

Mills Lane Complex		
Square ft.	%	Allocated Costs
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%	
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%	
680-0 TMRPD Health Benefits	0.0000%	
682-0 TMRPD Worker's Comp	0.0000%	
685-0 SFPD Health Benefits	0.0000%	
711-0 TR Flood Investment	0.0000%	
712-0 Nevada Works	0.0000%	
713-0 RTC	0.0000%	
714-0 WC School Dist Debt	0.0000%	
715-0 Library Investment	0.0000%	
716-0 TWRQSA Joint Venture	0.0000%	
721-0 Public Guard Trust	0.0000%	
722-0 Social Service Trust	0.0000%	
730-0 Fish and Game	0.0000%	
732-0 Range Improvement District	0.0000%	
738-0 Court Trust Fund	0.0000%	
739-0 Sheriff Trust & Agency Fund	0.0000%	
740-0 Railroad Grd Sep Pro	0.0000%	
742-0 Southwest Point/Arrowhead	0.0000%	
750-0 OPEB Trust Fund	0.0000%	
752-0 Agency Tax Settlement	0.0000%	
753-0 Deferred Com Division	0.0000%	
754-0 Tahoe Regional Planning	0.0000%	
756-0 Tank Farm	0.0000%	
766-0 Western Reg 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	43,197	20.6824%
Total Allocations to Operating Depts:	123,893	59.3196%
Total Costs Allocated	208,856	100.0000% \$ 681,632

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

162-1 FACILITY MANAGEMENT

Mills Lane	162-1 FACILITY MANAGEMENT				Total Allocated
	Complex	Facility Maint	Custodial/ Security	Admin Center	
Allocated Departments:	Allocated Costs	Allocated Costs	Allocated Costs	Allocated Costs	
101-1 County Manager	\$ -	\$ 25,609	\$ 22,315	\$ 33,229	\$ 81,153
101-6 Com Relations	-	67	2,024	3,927	6,018
101-8 Mgmt Svcs	-	-	-	-	-
101-9 Internal Audit	-	-	-	-	-
103-1 Finance Admin	-	7,467	6,450	9,605	23,522
103-3 Comptroller	-	3,602	8,073	15,671	27,346
103-5 Budget Div	-	-	-	-	-
103-6 Purchasing	-	97	2,956	5,739	8,792
106-1 DA Criminal	277,291	80,769	38,322	-	396,382
106700 DA Civil	-	-	-	-	-
108100 IT Admin	-	39,145	35,518	41,104	115,767
108301 Telecomm	-	1,696	-	-	1,696
108300-900 IT Software & Services	-	18,000	-	-	18,000
108500 IT Enterprise Infra	-	-	-	-	-
108800 IT Infrastructure Pres	-	-	-	-	-
109-0 Human Resources	-	332,290	12,569	18,717	363,576
113-0 Treasurer	-	3,995	12,147	23,577	39,719
105-0 Comm Svcs Admin	-	-	-	-	-
160-1 Public Works Admin	-	16,558	14,306	21,303	52,167
161-1 Repro & Mailroom	-	251	7,593	14,738	22,582
Fund 162-1 Facility Mgmt (Adj)	-	-	-	-	-
199100 Energy Maintenance	-	-	-	-	-
162000 Facilities Preservation	-	-	-	-	-
168-0 Fund Transfers	-	-	-	-	-
	277,291	529,546	162,273	187,610	1,156,720
100-0 County Commission	\$ -	\$ -	\$ -	\$ -	\$ -
101-3 Grants Division - Co Mgr.	-	-	-	-	-
101-5 Emer Mgmt Administration	-	28,829	-	-	28,829
102-0 Assessor	-	28,469	34,470	66,907	129,846
103-9 Merit Award Program	-	-	-	-	-
104-0 Clerk	-	8,983	7,757	11,551	28,291
105-3 Comm Svcs Operation	-	-	-	-	-
105-4 Comm Svcs Planning	-	-	-	-	-
105-5 Comm Svcs Engineering	-	-	-	-	-
106-2 CARES/SART	-	5,868	4,048	-	9,916
106-3 Family Support Enf	-	-	-	-	-
106-5 DA Grants	-	-	-	-	-
106710 DA CPS Integration	-	-	-	-	-
106-9 Drug Forfeitures	-	-	-	-	-
108700 GIS	-	-	-	-	-
108-7 GIS Base Mapping	-	-	-	-	-
111-0 Recorder	-	18,157	15,684	23,357	57,198
112-0 Elections	-	19,617	22,438	25,233	67,288
116-0 Community Development	-	16,745	14,464	21,540	52,749
120-1 District Courts Admin	129,482	199,585	124,315	-	453,382
120-2 Courts Gen Jurisdiction	-	-	-	-	-
120-3 Family Court	-	-	-	-	-
120-4 Pre-Trial	-	-	-	-	-
120-5 Specialty Courts Division	-	-	-	-	-
123-0 Law Library	-	15,922	13,097	-	29,019
124-0 Public Defender	-	20,658	22,351	-	43,009
125-1 Incline Justice Court	-	-	-	-	-
125-3 Reno Justice Court	106,960	57,545	14,409	-	178,914
125-4 Sparks Justice Court	-	39,845	18,178	-	58,023
125-7 Wadsworth Justice Court	-	1,711	-	-	1,711
126-0 Incline Constable	-	4,164	-	-	4,164
127-0 Juvenile Services	-	104,067	76,612	-	180,679
128-0 Alternative Public Defender	-	5,954	6,443	-	12,397
129-0 Conflict Counsel	-	-	-	-	-
130-0 Library	-	256,700	332,824	-	589,524

County of Washoe, Nevada
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 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

162-1 FACILITY MANAGEMENT

Mills Lane	Facility Management				Total Allocated
	Complex	Facility Maint	Custodial/ Security	Admin Center	
Allocated Costs	Allocated Costs	Allocated Costs	Allocated Costs		
140-1 Parks Administration	\$ -	\$ 9,897	\$ 7,061	\$ -	\$ 16,958
140-2 Parks Planning & Develop	-	-	-	-	-
140-3 Parks Recreation	-	-	-	-	-
140-4 Parks Operations	-	365,013	4,722	-	369,735
140-9 Parks Infrastructure Preserv	-	-	-	-	-
150-0 Sheriff	26,922	885,812	148,323	-	1,061,057
153-0 Medical Examiner	-	77,560	11,400	-	88,960
154-0 Alternative Sentencing	-	-	-	-	-
157100 Public Guardian	-	1,883	8,872	-	10,755
159100 Public Administrator	-	9,417	20,378	-	29,795
160200 Public Works Projects	-	-	-	-	-
163100 County Engineer	-	-	-	-	-
179100 Social Services Admin	-	1,902	2,059	-	3,961
179120 County Child Welfare	-	-	-	-	-
179200 General Assistance	-	-	-	-	-
179250 Adult Comm Assis Center	-	-	-	-	-
179300 Medical Assit Indigent	-	404	12,361	23,993	36,758
179-2 Homeless Shelter	-	-	-	-	-
180-0 Intergovernmental	-	-	-	-	-
181-00 Community Support	-	-	-	-	-
182-0 Accrued Benefits	-	-	-	-	-
183-0 Administrative Enforcement	-	-	-	-	-
184-0 Regional Water Planning	-	-	-	-	-
187-0 Fire Suppression	-	-	-	-	-
189-0 Contingency	-	-	-	-	-
199-0 Undesig Rev - Excluding Energy	-	-	-	-	-
202-0 Public Health Administration	-	135,831	73,316	120,036	329,183
203-0 Stabilization Fund	-	-	-	-	-
204-0 Library Expansion	-	-	-	-	-
205-0 Animal Services	-	44,488	-	-	44,488
208-0 Enhanced 911	-	-	-	-	-
209-0 Regional Safety Training Center	-	43,350	-	-	43,350
210-0 Regional Communication Center	-	-	-	-	-
211-0 Truckee River Flood Mgmt	-	861	-	-	861
216-0 Roads	-	140,044	19,928	-	159,972
221-0 Direct Assist/Med Indigent	-	-	-	-	-
225-0 Senior Center	-	153,337	56,452	-	209,789
228-0 Child Protective Services	-	192,778	97,948	-	290,726
266-0 Truckee Remediation District	-	-	-	-	-
270-1 Other Restricted Admin	-	-	-	-	-
270-2 Other Restricted Funds-Baseball	-	-	-	-	-
270-3 Other Restricted Funds-Coop Ext	-	-	-	-	-
270-6 Other Restricted Funds - May	-	33,408	-	-	33,408
270-7 Other Rest Funds-Admin Assess	-	-	-	-	-
280-0 TMFPD General Fund	-	108,272	5,113	9,926	123,311
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	-	-	-	-	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

162-1 FACILITY MANAGEMENT

Mills Lane Complex	162-1 FACILITY MANAGEMENT				Total Allocated
	Facility Maint	Custodial/ Security	Admin Center		
Allocated Costs	Allocated Costs	Allocated Costs	Allocated Costs		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
489-0 Capital Facilities Fund					
494-0 Infrastructure Fund					
520 Golf Course	41,534				41,534
560 Building and Safety Fund	10,840	9,366	13,946		34,152
566-0 Water Resources	26,181	3,676			29,857
568-0 So Truckee Meadows GID					
618-0 Health Benefits					
619-0 Risk Management					
669-0 Equipment Services	56,972				56,972
680-0 TMLPD Health Benefits					
682-0 TMLPD Worker's Comp					
685-0 SFPD Health Benefits					
711-0 TR Flood Investment					
712-0 Nevada Works					
713-0 RTC					
714-0 WC School Dist Debt					
715-0 Library Investment					
716-0 TWRQSA Joint Venture					
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					
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	140,977	42,342	30,452	7,072	220,843
Total Allocations to Operating Depts:	404,341	3,214,945	1,218,517	323,561	5,161,364
Total Costs Allocated	\$ 681,632	\$ 3,744,491	\$ 1,380,790	\$ 511,171	\$ 6,318,084

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2013
Fixed for the Fiscal Year ending June 30, 2015

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 is expensed as a non-capitalized cost. Facility Management tracks and identifies the specific building or Department that improvements were completed on. Any costs not specifically identified were placed into the "Other" operating category.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

162000 FACILITIES INFRASTRUCTURE

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services	Capital Outlay	Building Repairs		
Department Expenditures					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Salary %	491387632.0000%	0.0000%	100.0000%		
Benefits	-	-	-	-	-
Services & Supplies	261,898	-	261,898	-	-
Professional Svcs	-	-	-	-	-
Equipment	-	-	-	-	-
Capital Outlay	30,723	30,723	-	-	-
Building /Road/Repairs (non-capital)	-	-	-	-	-
Departmental Expenditures Total	292,621	30,723	261,898	-	-
A-87 Adjustments:					
Non-Allowable Capital	(30,723)	(30,723)	-	-	-
Add Depreciation, Equipment	-	-	-	-	-
A-87 Allowable Costs	261,898	-	261,898	-	-
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	-	-	-	-	-
103-6 Purchasing	2,131	-	2,131	-	-
105-1 DA Criminal	-	-	-	-	-
106700 DA Civil	-	-	-	-	-
108100 IT Admin	-	-	-	-	-
108301 Telecomm	98	-	98	-	-
108300-900 IT Software & Services	-	-	-	-	-
108500 IT Enterprise Infra	-	-	-	-	-
108800 IT Infrastructure Pres	-	-	-	-	-
109-0 Human Resources	-	-	-	-	-
113-0 Treasurer	-	-	-	-	-
105-0 Comm Svcs Admin	-	-	-	-	-
160-1 Public Works Admin	-	-	-	-	-
161-1 Repro & Mailroom	-	-	-	-	-
Fund 162-1 Facility Mgmt (Adj)	-	-	-	-	-
199100 Energy Maintenance	-	-	-	-	-
162000 Facilities Preservation	-	-	-	-	-
188-0 Fund Transfers	-	-	-	-	-
Total A-87 Costs	264,127	-	264,127	-	-
Unallowable Costs	-	-	-	-	-
Total Costs by Function	264,127	-	264,127	-	-
Total Allocated Costs	\$ 264,127	\$ -	\$ 264,127	\$ -	\$ -

Reconciliation to SAP 162-0 General Funds Only	
Central Service Cost Centers:	Total
Fac Mgmt	4,913,875
Fac Preservation	292,621
Subtotal	\$ 5,206,496
Non Central Service Cost Centers:	-
Total	\$ 5,206,496

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

162000 FACILITIES INFRASTRUCTURE

ALLOCATION OF COSTS:

	Building Repairs		
	Direct Costs	%	Allocated Costs
Allocated Departments:			
101-1 County Manager	\$ 3,285	1.2365%	\$ 3,266
101-6 Com Relations	68	0.0256%	68
101-8 Mgmt Svcs	-	0.0000%	-
101-9 Internal Audit	-	0.0000%	-
103-1 Finance Admin	166	0.0625%	165
103-3 Comptroller	271	0.1020%	269
103-5 Budget Div	-	0.0000%	-
103-6 Purchasing	99	0.0374%	99
106-1 DA Criminal	1,013	0.3812%	1,007
106700 DA Civil	-	0.0000%	-
108100 IT Admin	711	0.2676%	707
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	324	0.1219%	322
113-0 Treasurer	408	0.1535%	405
105-0 Comm Svcs Admin	3,174	1.1947%	3,156
160-1 Public Works Admin	368	0.1387%	366
161-1 Repro & Mailroom	255	0.0960%	254
Fund 162-1 Facility Mgmt (Adj)	10,200	3.8396%	10,141
199100 Energy Maintenance	-	0.0000%	-
162000 Facilities Preservation	-	0.0000%	-
188-0 Fund Transfers	-	0.0000%	-
Subtotal, Allocated Departments	<u>20,341</u>	<u>7.6572%</u>	<u>20,225</u>
Operating Departments			
100-0 County Commission	\$ -	0.0000%	\$ -
101-3 Grants Division - Co Mgr.	-	0.0000%	-
101-5 Emer Mgmt Administration	21,216	7.9864%	21,094
102-0 Assessor	1,157	0.4356%	1,151
103-9 Merit Award Program	-	0.0000%	-
104-0 Clerk	62,657	23.5860%	62,297
105-3 Comm Svcs Operation	-	0.0000%	-
105-4 Comm Svcs Planning	-	0.0000%	-
105-5 Comm Svcs Engineering	-	0.0000%	-
106-2 CARES/SART	-	0.0000%	-
106-3 Family Support Enf	-	0.0000%	-
106-5 DA Grants	-	0.0000%	-
106710 DA CPS Integration	-	0.0000%	-
106-9 Drug Forfeitures	-	0.0000%	-
108700 GIS	-	0.0000%	-
108-7 GIS Base Mapping	-	0.0000%	-
111-0 Recorder	404	0.1521%	402
112-0 Elections	436	0.1643%	434
116-0 Community Development	373	0.1402%	370
120-1 District Courts Admin	10,921	4.1112%	10,859
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	602	0.2265%	598
124-0 Public Defender	1,027	0.3866%	1,021
125-1 Incline Justice Court	-	0.0000%	-
125-3 Reno Justice Court	373	0.1406%	371
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	296	0.1114%	294
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, 2013
 Fixed for the Fiscal Year ending June 30, 2015

162000 FACILITIES INFRASTRUCTURE

ALLOCATION OF COSTS:

Building Repairs

	Direct Costs	%	Allocated Costs
	\$		\$
140-1 Parks Administration	-	0.0000%	-
140-2 Parks Planning & Develop	-	0.0000%	-
140-3 Parks Recreation	-	0.0000%	-
140-4 Parks Operations	-	0.0000%	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-
150-0 Sheriff	23,358	8.7928%	23,224
153-0 Medical Examiner	4,564	1.7180%	4,538
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%	-
179100 Social Services Admin	3,464	1.3041%	3,444
179120 County Child Welfare	-	0.0000%	-
179200 General Assistance	-	0.0000%	-
179250 Adult Comm Assis Center	-	0.0000%	-
179300 Medical Assit Indigent	415	0.1562%	413
179-2 Homeless Shelter	-	0.0000%	-
180-0 Intergovernmental	-	0.0000%	-
181-00 Community Support	-	0.0000%	-
182-0 Accrued Benefits	-	0.0000%	-
183-0 Administrative Enforcement	-	0.0000%	-
184-0 Regional Water Planning	-	0.0000%	-
187-0 Fire Suppression	-	0.0000%	-
189-0 Contingency	-	0.0000%	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-
202-0 Public Health Administration	81,352	30.6235%	80,885
203-0 Stabilization Fund	-	0.0000%	-
204-0 Library Expansion	-	0.0000%	-
205-0 Animal Services	-	0.0000%	-
208-0 Enhanced 911	-	0.0000%	-
209-0 Regional Safety Training Center	-	0.0000%	-
210-0 Regional Communication Center	-	0.0000%	-
211-0 Truckee River Flood Mgmt	-	0.0000%	-
216-0 Roads	-	0.0000%	-
221-0 Direct Assist/Med Indigent	-	0.0000%	-
225-0 Senior Center	22,047	8.2993%	21,921
228-0 Child Protective Services	-	0.0000%	-
266-0 Truckee Remediation District	-	0.0000%	-
270-1 Other Restricted Admin	-	0.0000%	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-
270-6 Other Restricted Funds - May	6,350	2.3903%	6,313
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-
280-0 TTMFPD General Fund	172	0.0646%	171
281-0 SFPD General Fund	-	0.0000%	-
283-0 SFPD Emergency Fund	-	0.0000%	-
285-0 SFPD 474 Retiree Insurance	-	0.0000%	-
286-0 TTMFPD Emergency Fund	-	0.0000%	-
287-0 TTMFPD Stabilization	-	0.0000%	-
288-0 TTMFPD 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 TTMFPD 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 TTMFPD Const	-	0.0000%	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

162000 FACILITIES INFRASTRUCTURE

ALLOCATION OF COSTS:

	Building Repairs		
	Direct Costs	%	Allocated Costs
489-0 Capital Facilities Fund	\$ -	0.0000%	\$ -
494-0 Infrastructure Fund	-	0.0000%	-
520 Golf Course	-	0.0000%	-
560 Building and Safety Fund	241	0.0908%	240
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%	-
680-0 TMLPD Health Benefits	-	0.0000%	-
682-0 TMLPD Worker's Comp	-	0.0000%	-
685-0 SFPD Health Benefits	-	0.0000%	-
711-0 TR Flood Investment	-	0.0000%	-
712-0 Nevada Works	-	0.0000%	-
713-0 RTC	-	0.0000%	-
714-0 WC School Dist Debt	-	0.0000%	-
715-0 Library Investment	-	0.0000%	-
716-0 TWRQSA Joint Venture	-	0.0000%	-
721-0 Public Guard Trust	-	0.0000%	-
722-0 Social Service Trust	-	0.0000%	-
730-0 Fish and Game	-	0.0000%	-
732-0 Range Improvement District	-	0.0000%	-
738-0 Court Trust Fund	-	0.0000%	-
739-0 Sheriff Trust & Agency Fund	-	0.0000%	-
740-0 Railroad Grd Sep Pro	-	0.0000%	-
742-0 Southwest Point/Arrowhead	-	0.0000%	-
750-0 OPEB Trust Fund	-	0.0000%	-
752-0 Agency Tax Settlement	-	0.0000%	-
753-0 Deferred Com Division	-	0.0000%	-
754-0 Tahoe Regional Planning	-	0.0000%	-
756-0 Tank Farm	-	0.0000%	-
766-0 Western Reg Wtr Comm	-	0.0000%	-
990055 May Building Trust	-	0.0000%	-
990221 Verdi Tv Admin	-	0.0000%	-
992010 Senior Services Fund	-	0.0000%	-
994000 TRPA Permits	-	0.0000%	-
994002 AT&T Cell Tower	-	0.0000%	-
994003 Ubiquitel Cell Tower	-	0.0000%	-
998000 Financial Assurances	-	0.0000%	-
Other	3,855	1.4623%	3,862
Total Allocations to Operating Depts:	245,312	92.3428%	243,902
Total Costs Allocated	\$ 265,653	100.0000%	\$ 264,127

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2013
Fixed for the Fiscal Year ending June 30, 2015

188-0 - 182020 FUND TRANSFERS & OPEB

DESCRIPTION OF SERVICES AND IDENTIFICATION OF COSTS ALLOCATED

Washoe County accounts for its retiree health insurance obligation through the Other Post Employment Benefit (OPEB) Trust fund. The Trust was created to fund and account for the costs of retiree healthcare benefits pursuant to Nevada Revised Statutes (NRS) 287.017. The Trust is funded by a transfer from the General Fund in Fund Center 182-0, Cost Center 182020. The amount of annual contribution to the Trust is called the Annual Required Contribution (ARC) and is based upon an actuarial valuation of post employment benefit liability. Monies in the Trust are transferred annually to the Health Benefits Fund to cover the cost of retirees' medical/dental/vision insurance claims cost. The FY2013 transfer is allocated to Departments based upon the number of retirees and current employees per Department.

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

188-0 - 182020 FUND TRANSFERS & OPEB

COSTS TO BE ALLOCATED

Item of Cost	Total, all Services		Allocable Fund Transfers		OPEB Health Fund	
			188-0		182020	
Department Expenditures						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salary %	0.0000%		0.0000%		0.0000%	0.0000%
Benefits	-	-	-	-	-	-
Health Dept	8,623,891	-	8,623,891	-	-	-
Senior Services	936,272	-	936,272	-	-	-
CPS	-	-	-	-	-	-
Health Benefit Fund	17,400,000	-	-	-	17,400,000	-
Retiree Health Fund	-	-	-	-	-	-
Debt Service	4,368,272	-	4,368,272	-	-	-
To Parks Construction	-	-	-	-	-	-
To Public Wks Construction	1,135,800	-	1,135,800	-	-	-
To Roads	3,558,106	-	3,558,106	-	-	-
Transfer to Other Restricted	1,125,092	-	1,125,092	-	-	-
Departmental Expenditures Total	37,147,433	-	19,747,433	-	17,400,000	-
A-87 Adjustments:						
Unallowable - Use of Equip Svcs Reserve	-	-	-	-	-	-
Adjust -Other Restricted	-	-	-	-	-	-
Add Depreciation, Equipment	-	-	-	-	-	-
A-87 Allowable Costs	37,147,433	-	19,747,433	-	17,400,000	-
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	-	-	-	-	-	-
103-6 Purchasing	-	-	-	-	-	-
106-1 DA Criminal	-	-	-	-	-	-
106700 DA Civil	-	-	-	-	-	-
108100 IT Admin	-	-	-	-	-	-
108301 Telecomm	-	-	-	-	-	-
108300-900 IT Software & Services	-	-	-	-	-	-
108500 IT Enterprise Infra	-	-	-	-	-	-
108800 IT Infrastructure Pres	-	-	-	-	-	-
109-0 Human Resources	-	-	-	-	-	-
113-0 Treasurer	-	-	-	-	-	-
105-0 Comm Svcs Admin	-	-	-	-	-	-
160-1 Public Works Admin	-	-	-	-	-	-
161-1 Repro & Mailroom	-	-	-	-	-	-
Fund 162-1 Facility Mgmt (Adj)	-	-	-	-	-	-
199100 Energy Maintenance	-	-	-	-	-	-
162000 Facilities Preservation	-	-	-	-	-	-
188-0 Fund Transfers	-	-	-	-	-	-
Total A-87 Costs	37,147,433	-	19,747,433	-	17,400,000	-
Unallowable - Other Transfers	(19,747,433)	-	(19,747,433)	-	-	-
Total Costs by Function	17,400,000	-	-	-	17,400,000	-
Total Allocated Costs	\$ 17,400,000	\$ -	\$ -	\$ -	\$ 17,400,000	\$ -

Reconciliation to SAP 188-0 & 182020 General Funds Only			
Central Service Cost Centers:			Total
188-0	Fund Transfers	\$	19,747,433
182020	OPEB Fund Payment		17,400,000
	Subtotal	\$	37,147,433
Non Central Service Cost Centers:			-
Total			37,147,433

County of Washoe, Nevada
County Wide Cost Allocation Plan
Based on Actual Costs for the Fiscal Year Ending June 30, 2013
Fixed for the Fiscal Year ending June 30, 2015

188-0 - 182020 FUND TRANSFERS & OPEB

ALLOCATION OF COSTS:

	Funds Transfers 188-0			OPEB 182020			Total Allocated
	Salary \$	%	Allocated Costs	# of Retiree & Employees	%	Allocated Costs	
Allocated Departments:							
101-1 County Manager	\$ 544,493	0.3138%	\$ -	15	0.4141%	\$ 72,053	\$ 72,053
101-6 Com Relations	270,511	0.1559%	-	4	0.1104%	19,210	19,210
101-8 Mgmt Svcs	427,346	0.2463%	-	5	0.1380%	24,012	24,012
101-9 Internal Audit	80,461	0.0464%	-	1	0.0276%	4,802	4,802
103-1 Finance Admin	102,779	0.0592%	-	12	0.3313%	57,646	57,646
103-3 Comptroller	1,227,805	0.7077%	-	24	0.6626%	115,292	115,292
103-5 Budget Div	347,308	0.2002%	-	4	0.1104%	19,210	19,210
103-6 Purchasing	271,546	0.1565%	-	11	0.3037%	52,844	52,844
106-1 DA Criminal	7,841,240	4.5194%	-	178	4.9144%	855,106	855,106
106700 DA Civil	2,299,325	1.3253%	-	24	0.6626%	115,292	115,292
108100 IT Admin	324,397	0.1870%	-	49	1.3528%	235,387	235,387
108301 Telecomm	167,671	0.0966%	-	-	0.0000%	-	-
108300-900 IT Software & Services	2,880,638	1.6603%	-	39	1.0768%	187,363	187,363
108500 IT Enterprise Infra	1,196,942	0.6899%	-	16	0.4417%	76,856	76,856
108800 IT Infrastructure Pres	-	0.0000%	-	-	0.0000%	-	-
109-0 Human Resources	1,073,992	0.6190%	-	23	0.6350%	110,490	110,490
113-0 Treasurer	1,111,644	0.6407%	-	41	1.1320%	196,968	196,968
105-0 Comm Svcs Admin	78,262	0.0451%	-	88	2.4296%	422,750	422,750
160-1 Public Works Admin	401,532	0.2314%	-	-	0.0000%	-	-
161-1 Repro & Mailroom	243,363	0.1403%	-	4	0.1104%	19,210	19,210
Fund 162-1 Facility Mgmt (Adj)	1,741,376	1.0037%	-	5	0.1380%	24,012	24,012
199100 Energy Maintenance	-	0.0000%	-	-	0.0000%	-	-
162000 Facilities Preservation	-	0.0000%	-	-	0.0000%	-	-
188-0 Fund Transfers	-	0.0000%	-	-	0.0000%	-	-
Subtotal, Allocated Departments	22,632,631	13.0447%	-	543	14.9914%	2,608,503	2,608,503
Operating Departments							
100-0 County Commission	\$ 328,869	0.1895%	\$ -	5	0.1380%	\$ 24,012	\$ 24,012
101-3 Grants Division - Co Mgr.	-	0.0000%	-	-	0.0000%	-	-
101-5 Emer Mgmt Administration	151,716	0.0874%	-	4	0.1104%	19,210	19,210
102-0 Assessor	3,691,204	2.1275%	-	130	3.5892%	624,521	624,521
103-9 Merit Award Program	-	0.0000%	-	-	0.0000%	-	-
104-0 Clerk	766,259	0.4416%	-	34	0.9387%	163,334	163,334
105-3 Comm Svcs Operation	-	0.0000%	-	27	0.7454%	129,700	129,700
105-4 Comm Svcs Planning	-	0.0000%	-	19	0.5246%	91,280	91,280
105-5 Comm Svcs Engineering	50,461	0.0291%	-	27	0.7454%	129,700	129,700
106-2 CARES/SART	-	0.0000%	-	-	0.0000%	-	-
106-3 Family Support Enf	2,104,511	1.2130%	-	32	0.8835%	153,729	153,729
106-5 DA Grants	-	0.0000%	-	-	0.0000%	-	-
106710 DA CPS Integration	-	0.0000%	-	-	0.0000%	-	-
106-9 Drug Forfeitures	54,198	0.0312%	-	1	0.0276%	4,802	4,802
108700 GIS	705,406	0.4066%	-	16	0.4417%	76,856	76,856
108-7 GIS Base Mapping	81,593	0.0470%	-	-	0.0000%	-	-
111-0 Recorder	1,145,482	0.6602%	-	32	0.8835%	153,729	153,729
112-0 Elections	367,974	0.2121%	-	11	0.3037%	52,844	52,844
116-0 Community Development	1,175,612	0.6776%	-	7	0.1933%	33,634	33,634
120-1 District Courts Admin	901,381	0.5195%	-	202	5.5770%	970,398	970,398
120-2 Courts Gen Jurisdiction	3,547,758	2.0448%	-	-	0.0000%	-	-
120-3 Family Court	2,915,569	1.6804%	-	-	0.0000%	-	-
120-4 Pre-Trial	803,847	0.4633%	-	-	0.0000%	-	-
120-5 Specialty Courts Division	470,533	0.2712%	-	-	0.0000%	-	-
123-0 Law Library	200,125	0.1153%	-	2	0.0552%	9,605	9,605
124-0 Public Defender	4,786,842	2.7590%	-	70	1.9326%	336,272	336,272
125-1 Incline Justice Court	329,961	0.1902%	-	4	0.1104%	19,210	19,210
125-3 Reno Justice Court	3,228,401	1.8607%	-	69	1.9050%	331,470	331,470
125-4 Sparks Justice Court	1,422,982	0.8202%	-	31	0.8559%	148,927	148,927
125-7 Wadsworth Justice Court	163,024	0.0940%	-	2	0.0552%	9,605	9,605
126-0 Incline Constable	66,124	0.0381%	-	2	0.0552%	9,605	9,605
127-0 Juvenile Services	7,567,476	4.3616%	-	170	4.6935%	816,669	816,669
128-0 Alternative Public Defender	1,226,471	0.7069%	-	14	0.3865%	67,251	67,251
129-0 Conflict Counsel	-	0.0000%	-	-	0.0000%	-	-
130-0 Library	5,043,269	2.9068%	-	168	4.6383%	807,064	807,064

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

188-0 - 182020 FUND TRANSFERS & OPEB

ALLOCATION OF COSTS:

	Funds Transfers 188-0		OPEB 182020				
	Salary \$	%	Allocated Costs	# of Retiree & Employees	%	Allocated Costs	Total Allocated
140-1 Parks Administration	\$ 450,411	0.2596%	\$ -	79	2.1811%	\$ 379,511	\$ 379,511
140-2 Parks Planning & Develop	144,625	0.0834%	-	-	0.0000%	-	-
140-3 Parks Recreation	-	0.0000%	-	-	0.0000%	-	-
140-4 Parks Operations	1,809,686	1.0430%	-	-	0.0000%	-	-
140-9 Parks Infrastructure Preserv	-	0.0000%	-	-	0.0000%	-	-
150-0 Sheriff	50,554,076	29.1375%	-	956	26.3943%	4,592,608	4,592,608
153-0 Medical Examiner	1,165,856	0.6720%	-	20	0.5522%	96,083	96,083
154-0 Alternative Sentencing	393,754	0.2269%	-	4	0.1104%	19,210	19,210
157100 Public Guardian	981,257	0.5656%	-	16	0.4417%	76,856	76,856
159100 Public Administrator	634,949	0.3660%	-	12	0.3313%	57,646	57,646
160200 Public Works Projects	-	0.0000%	-	-	0.0000%	-	-
163100 County Engineer	1,004,568	0.5790%	-	-	0.0000%	-	-
179100 Social Services Admin	213,365	0.1230%	-	70	1.9326%	336,272	336,272
179120 County Child Welfare	284,448	0.1639%	-	-	0.0000%	-	-
179200 General Assistance	-	0.0000%	-	-	0.0000%	-	-
179250 Adult Comm Assis Center	-	0.0000%	-	-	0.0000%	-	-
179300 Medical Assit Indigent	1,562,402	0.9005%	-	26	0.7178%	124,897	124,897
179-2 Homeless Shelter	1,245	0.0007%	-	-	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%	-	-
183-0 Administrative Enforcement	-	0.0000%	-	-	0.0000%	-	-
184-0 Regional Water Planning	-	0.0000%	-	-	0.0000%	-	-
187-0 Fire Suppression	3,742	0.0022%	-	-	0.0000%	-	-
189-0 Contingency	-	0.0000%	-	-	0.0000%	-	-
199-0 Undesig Rev - Excluding Energy	-	0.0000%	-	-	0.0000%	-	-
202-0 Public Health Administration	9,803,867	5.6506%	-	226	6.2396%	1,085,690	1,085,690
203-0 Stabilization Fund	-	0.0000%	-	-	0.0000%	-	-
204-0 Library Expansion	802,780	0.4627%	-	13	0.3589%	62,449	62,449
205-0 Animal Services	1,743,513	1.0049%	-	34	0.9387%	163,334	163,334
208-0 Enhanced 911	27,580	0.0159%	-	-	0.0000%	-	-
209-0 Regional Safety Training Center	200,935	0.1158%	-	-	0.0000%	-	-
210-0 Regional Communication Center	343,759	0.1981%	-	-	0.0000%	-	-
211-0 Truckee River Flood Mgmt	868,865	0.5008%	-	10	0.2761%	48,041	48,041
216-0 Roads	3,056,619	1.7617%	-	106	2.9266%	509,228	509,228
221-0 Direct Assist/Med Indigent	-	0.0000%	-	-	0.0000%	-	-
225-0 Senior Center	1,561,689	0.9001%	-	35	0.9663%	168,136	168,136
228-0 Child Protective Services	12,903,028	7.4369%	-	194	5.3562%	931,979	931,979
266-0 Truckee Remediation District	457,714	0.2638%	-	5	0.1380%	24,012	24,012
270-1 Other Restricted Admin	-	0.0000%	-	-	0.0000%	-	-
270-2 Other Restricted Funds-Baseball	-	0.0000%	-	-	0.0000%	-	-
270-3 Other Restricted Funds-Coop Ext	-	0.0000%	-	3	0.0828%	14,407	14,407
270-6 Other Restricted Funds - May	195,181	0.1125%	-	1	0.0276%	4,802	4,802
270-7 Other Rest Funds-Admin Assess	-	0.0000%	-	-	0.0000%	-	-
280-0 TMFPD General Fund	8,832,877	5.0910%	-	-	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	118,351	0.0682%	-	-	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%	-	-

County of Washoe, Nevada
 County Wide Cost Allocation Plan
 Based on Actual Costs for the Fiscal Year Ending June 30, 2013
 Fixed for the Fiscal Year ending June 30, 2015

188-0 - 182020 FUND TRANSFERS & OPEB

ALLOCATION OF COSTS:

	Funds Transfers 188-0			OPEB 182020			Total Allocated
	Salary \$	%	Allocated Costs	# of Retiree & Employees	%	Allocated Costs	
489-0 Capital Facilities Fund	\$ -	0.0000%	\$ -	-	0.0000%	\$ -	\$ -
494-0 Infrastructure Fund	-	0.0000%	-	-	0.0000%	-	-
520 Golf Course	299,319	0.1725%	-	4	0.1104%	19,210	19,210
560 Building and Safety Fund	826,173	0.4762%	-	32	0.8835%	153,729	153,729
566-0 Water Resources	4,199,010	2.4202%	-	83	2.2916%	398,738	398,738
568-0 So Truckee Meadows GID	-	0.0000%	-	-	0.0000%	-	-
618-0 Health Benefits	240,850	0.1388%	-	2	0.0552%	9,605	9,605
619-0 Risk Management	204,722	0.1180%	-	7	0.1933%	33,634	33,634
669-0 Equipment Services	1,243,083	0.7165%	-	29	0.8007%	139,322	139,322
680-0 TMLPD Health Benefits	-	0.0000%	-	-	0.0000%	-	-
682-0 TMLPD Worker's Comp	-	0.0000%	-	-	0.0000%	-	-
685-0 SFPD Health Benefits	-	0.0000%	-	-	0.0000%	-	-
711-0 TR Flood Investment	-	0.0000%	-	-	0.0000%	-	-
712-0 Nevada Works	437,241	0.2520%	-	-	0.0000%	-	-
713-0 RTC	-	0.0000%	-	22	0.6074%	105,688	105,688
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 Funds	-	0.0000%	-	-	0.0000%	-	-
752-0 Agency Tax Settlement	-	0.0000%	-	-	0.0000%	-	-
753-0 Deferred Com Division	-	0.0000%	-	-	0.0000%	-	-
754-0 Tahoe Regional Planning	-	0.0000%	-	-	0.0000%	-	-
756-0 Tank Farm	-	0.0000%	-	-	0.0000%	-	-
766-0 Western Reg Wtr Comm	-	0.0000%	-	-	0.0000%	-	-
990055 May Building Trust	-	0.0000%	-	-	0.0000%	-	-
990221 Verdi Tv Admin	-	0.0000%	-	-	0.0000%	-	-
992010 Senior Services Fund	-	0.0000%	-	-	0.0000%	-	-
994000 TRPA Permits	-	0.0000%	-	-	0.0000%	-	-
994002 AT&T Cell Tower	-	0.0000%	-	-	0.0000%	-	-
994003 Ubiquitel Cell Tower	-	0.0000%	-	-	0.0000%	-	-
998000 Financial Assurances	-	0.0000%	-	-	0.0000%	-	-
Other	-	0.0000%	-	11	0.3045%	52,983	52,983
Total Allocations to Operating Depts:	150,868,582	86.9553%	-	3,079	85.0886%	14,791,497	14,791,497
Total Costs Allocated	173,501,213	100.0000%	\$ -	3,622	100.0000%	\$ 17,400,000	\$ 17,400,000

Note: Nevada Works staff do not access the Retiree Health Fund benefits. Therefore the allocation for their 8 current staff is placed within the "Other" line item.
 "Other" include Verdi Justice Court - 1; Unknown - 2, and Nevada Works 8