

**City of Carson City
Request for Board Action**

Date Submitted: 1/26/10

Agenda Date Requested: 2/4/10

Time Requested: 20 minutes

To: Mayor and Supervisors

From: Nick Providenti, Finance Director

Subject Title: Action to accept the Carson City Cost Allocation Plan for the fiscal year ended June 30, 2009. (Nick Providenti)

Staff Summary: City staff is requesting that the Board accept the Cost Allocation Plan prepared by Mahoney and Associates using financial information for the fiscal year ended June 30, 2009 for use in preparing the FY 2001 Carson City Budget.

Type of Action Requested: (check one)

Resolution

Ordinance

Formal Action/Motion

Other (Specify)

Does this action require a Business Impact Statement: () Yes (X) No

Recommended Board Action: I move to accept the Carson City Cost Allocation Plan for the fiscal year ended June 30, 2009.

Explanation of Recommended Board Action: The Carson City Cost Allocation Plan for the fiscal year ended June 30, 2009 has been completed by the Mahoney and Associates. The Full Cost Allocation Plan was prepared using a consistent approach and treatment of direct or indirect costs; in no case have costs charged as direct costs to programs been included as indirect costs. Actual expenditure information was obtained from the financial statements for the year ended June 30, 2009. The allocated costs will be considered Internal Service Charge expenditures to the various Special Revenue Funds and the Enterprise Funds. The allocated costs will be considered Internal Service Charge revenues to the General Fund.

This plan and methodology has been used by the City in preparation of the budget since FY 2003.

Applicable Statute, Code, Policy, Rule or Regulation: n/a

Fiscal Impact: Expenditures to the various Special Revenue Funds and Enterprise Funds and revenues to the General Fund as attached.

Explanation of Impact: Will be used to prepare the FY 2011 Carson City Budget with expenditures to the various Special Revenue Funds and Enterprise Funds and revenues to the General Fund.

Funding Source: Various per attached.

Supporting Material: Carson City Cost Allocation Plan for the Fiscal Year Ended June 30, 2009 and summary Schedule A with the actual costs to be charged to the various Special Revenue Funds and Enterprise Funds.

Prepared By: Nick Providenti

Reviewed By:

Nick Providenti

Date: 1/26/10

(Department Head)

:

[Signature]

Date: 1/26/10

(City Manager)

:

Margaret [Signature]

Date: 1-26-10

(District Attorney)

:

Nick Providenti

Date: 1/26/10

(Finance Director)

Board Action Taken:

Motion: _____

1) _____

Aye/Nay

2) _____

(Vote Recorded By)

01/15/2010

Central Service Departments	Coop	Senior Citizens	CC Transit	Traffic	RTC
Building Use Charge	4,975				
Equipment Use Charge					
Board of Supervisors Clerk	928	2,095		478	6,030
Records Management					72,680
Public Safety Complex					
Treasurer	5,730	5,230		38,968	5,230
District Attorney		8,827			23,349
City Manager	1,116	2,449	4,568	575	7,258
Finance	2,033	2,947	6,466	635	61,304
Human Resources	301	452		151	452
Information Technology	82	4,279		1,443	7,495
Geographic Information Systems					3,755
Purchasing	162	129	680	6	56,516
City Hall					
Internal Auditor	135	297		70	882
Planning	4,890				
Dispatch					
Public Works					
Facilities Maintenance	10,868	100,127			195,110
Subtotal	30,720	117,945	30,121	43,324	440,359
Take out Pub Wks					(195,110)
Totals W/O Pub Wks	30,720	117,945	30,121	43,324	245,249
Add 5% for FY 10-11	32,256	123,842	31,627	45,490	257,511
Add PW per Andy B. Alloc					95,987
Add Funding for Fire Training					
Total to allocate	32,256	123,842	31,627	45,490	353,498
Amount Actually Budgeted in FY 10	9,150	42,543	30,191	15,000	374,791
Amount to budget in FY 11	32,256	44,670	31,627	0	257,511

Qofl	Streets	Amb	Storm water	Sewer	Sewer Cap	Water	Build Perm	Cemetery
4,866	14,867	20,993	3,131	17,613	2,840	27,240	3,662	656
36,341							7,107	
5,230	5,230	5,230	33,215	38,447	5,230	38,447	5,230	5,230
20,787	5,410	2,848	12,813	11,960		22,210	3,987	
5,856	17,895	25,197	3,769	21,201	3,418	32,790	4,408	789
7,133	22,235	30,077	4,461	27,335	4,839	43,291	4,469	1,104
753	5,614	2,709	753	3,011		3,614	903	301
8,043	30,925	33,274	7,160	43,311		48,253	10,851	1,810
15,093	17,857		21,612	26,466		49,989		
2,378	5,344	1,910	6,945	2,635	6,664	30,605	88	67
712	2,175	3,062	458	2,576	416	3,985	536	96
							6,986	
			110,567					
	184,190		37,614	686,767		615,421	124,492	
	30,448		9,058	20,871		8,481	11,439	4,758
107,192	340,190	235,807	140,989	902,193	23,407	923,726	184,158	14,811
	(184,190)		(37,614)	(686,767)	-	(615,421)	(124,492)	-
107,192	156,000	235,807	103,375	215,426	23,407	308,305	59,666	14,811
112,552	163,800	247,597	108,544	226,197	24,577	323,720	62,649	15,552
	96,664		118,957	818,239		1,230,930		
			20,000			10,000		
112,552	260,464	247,597	227,501	1,064,436	24,577	1,564,650	62,649	15,552
171,315	479,384	225,785	180,198	1,226,741		1,315,244	0	0
112,552	258,325	247,597	212,763	1,453,199		1,606,003	0	0

Fleet	Group Med	Wkrs Comp	Ins	RDA Admin	RDA Rev	RDA Debt	Total
	542	1,525					14,149
3,764	33,425	8,145	4,491	4,813	292	53	164,057
		36,340					145,361
5,230	5,230	5,230	5,230	5,230	5,230	5,230	238,988
		33,500		86,564			232,355
4,551	40,234	9,803	5,406	5,793	351	65	197,472
5,552	56,727	13,777	7,637	7,435	495	90	310,042
903	452	151	151	602			19,273
7,998	3,205	1,192	927	5,934			216,182
							134,172
2,792	5,853	1,438	933	1,411	140	9	126,705
	776	3,514					4,280
551	4,889	1,192	657	704	43	8	23,999
							11,876
							110,567
23,457	929	2,610		49,746			1,893,340
							223,344
54,778	152,262	48,577	59,032	204,572	6,564	5,455	4,066,182
							(1,843,594)
54,778	152,262	48,577	59,032	204,572	6,564	5,455	2,222,588
57,517	159,875	51,006	61,984	214,801	6,892	5,728	2,333,717
31,630							2,392,407
							30,000
89,147	159,875	51,006	61,984	214,801	6,892	5,728	4,756,124
87,557	144,693	73,135	89,545	198,164			4,663,436
89,147	159,875	51,006	61,984	227,421			4,845,936

CARSON CITY, NEVADA
FULL COST ALLOCATION PLAN

Fiscal Year 2009
Prepared January 15, 2010

Mahoney
Associates Consulting, LLC

Specializing in Cost Plans & Government Finance

1870 Divot Road
Carson City, NV 89701

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CARSON CITY, NEVADA

COST ALLOCATION METHODOLOGY

INTRODUCTION

The Full Cost Allocation Plan was prepared using a consistent approach and treatment of direct or indirect costs; in no case have costs charged as direct costs to programs been included as indirect costs. Actual expenditure information was obtained from the financial statements for the year ended June 30, 2009. Statistics used to allocate costs were taken from FY 2009 data by performing one hundred percent counts, or in some cases, conducting a representative sample period count.

STEP-DOWN ALLOCATION PROCEDURE

A double step-down allocation procedure was used to distribute costs among central services and to programs that receive benefits. The double step-down procedure initially requires a sequential ordering of agencies. Department indirect cost allocations are then made in the order elected to all benefiting programs, including cross allocations to other central services. To insure that the cross-benefit of services among central services is fully recognized, a second step-down allocation for each central service is made. Costs allocated to each central service consist of the following:

First Allocation – the actual operating expenditures, exclusive of unallowable items (i.e. capital expenditures, interest expense, and general government costs as designated by OMB Circular A-87), plus all allocated costs from other central services, which have been identified up to this point.

Second Allocation – costs from other central services made subsequent to that section's first allocation. With respect to the double step-down methodology, two important points should be noted:

1. The initial sequencing of Central Services was made in consideration of the ordering which maximizes the benefits of the services, and
2. After the second allocation of each central service, that service was "closed" and could not receive and additional allocation from other central services.

To ease comprehension and to avoid unnecessary bulk in the plan, the first and second allocations are shown on the same schedule within the plan.

CARSON CITY, NEVADA

COST ALLOCATION METHODOLOGY

FORMAT

A Table of Contents is included at the beginning of the Plan. The allocation of costs has been accomplished in the same order as shown in the Table of Contents. The Table of Contents also permits the ready identification of the following summary data and sections of the Plan:

Summary Data – Three summary schedules are provided at the beginning of the Plan:

1. Allocated Costs by Department (Schedule A) – provides the costs allocated from each central service to each operating department. The central service departments are listed on the left side of the page and the operating programs detailed in the plan are listed across the top. With a total at the bottom of the page.
2. Summary of Allocated Costs (Schedule C) – summarizes the costs allocated from each central service. The column labeled “Total Expenditures” is the total costs of the central service department. The column labeled “Cost Adjustments” are any costs added or deducted from the central service. The column labeled “Total Allocated” is the amount allocated to each operating department (this agrees with Schedule A).
3. Summary of Allocation Bases (Schedule E) – provides the bases used to allocate the costs for each function of every central service.

Sections – sections on each central service are presented in the following format:

1. Nature and Extent of Services – a narrative description of the central service and each function that was identified. Also described are the allocation bases used for each function and any other relevant information on expenditures.
2. Costs to be Allocated – presents the total costs to be allocated based on actual expenditures from the financial statements. Allocated additions represent costs allocated to a central service from other central services.

CARSON CITY, NEVADA

COST ALLOCATION METHODOLOGY

FORMAT (Continued)

3. Costs to be Allocated by Function – costs for each Central Service are functionalized to the extent deemed necessary to insure the application of allocation basis which most closely correlate with the benefits derived by receiving programs. Total costs allocated are the same as reflected on the previous schedule. Functions of the central services are listed across the top of the page and a detailed schedule is provided on each function.
4. Detail Allocation – detailed schedule of the allocation of each function is provided on all allocated functions except for General Administration. Costs of General Administration are re-allocated to all other agency functions based on functional costs unless otherwise noted.
5. Departmental Cost Allocation Summary – provides a summary of the costs allocated by function. The programs that received allocations are listed on the left side of the page and the central service functions are listed across the top.

INTERVIEWS

Through discussions and review with Departmental staff, Mahoney & Associates Consulting, LLC established functions performed by central service departments and costs associated with each function.

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Mahoney
Associates Consulting, LLC
Specializing in Cost Plans & Government Finance

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Carson City, Nevada
Allocated Costs by Department

Central Service Departments	<u>Recorder</u>	<u>Elections</u>	<u>Collections</u>	<u>Assessor</u>	<u>Public Defender</u>	<u>Community Support</u>	<u>Economic Development</u>	<u>Welfare</u>	<u>Business License</u>
Building Use Charge	\$71,315		\$2,906	\$4,667					
Equipment Use Charge									
Board of Supervisors Clerk	\$1,673	\$1,246		\$2,817	\$5,419	\$2	\$3,278	\$1,712	\$413
Records Management		\$283							
Public Safety Complex Treasurer	\$58,142		\$2,363						
District Attorney	\$3,417			\$5,410					
City Manager	\$2,015	\$1,500		\$3,391	\$6,523	\$3	\$3,946	\$2,060	\$498
Finance	\$2,318	\$2,189		\$3,837	\$9,231	\$4	\$5,584	\$2,630	\$642
Human Resources	\$602	\$602		\$903				\$151	\$151
Information Technology	\$5,212	\$3,194		\$45,305				\$1,777	\$1,083
Geographic Information Systems				\$64,305			\$3,295		
Purchasing	\$16	\$55		\$49	\$971		\$587	\$207	\$16
City Hall				\$14,667				\$1,330	
Internal Auditor	\$244	\$182		\$413	\$792		\$480	\$251	\$60
Planning	\$828								
Dispatch									
Public Works									
Facilities Maintenance	\$35,845		\$1,422	\$4,493					
Subtotal	<u>\$181,627</u>	<u>\$9,251</u>	<u>\$6,691</u>	<u>\$150,257</u>	<u>\$22,936</u>	<u>\$9</u>	<u>\$17,170</u>	<u>\$10,118</u>	<u>\$2,863</u>
Proposed Costs	\$181,627	\$9,251	\$6,691	\$150,257	\$22,936	\$9	\$17,170	\$10,118	\$2,863

Allocated Costs by Department

Central Service Departments	<u>Code Enforcement</u>	<u>Sheriff Administration</u>	<u>Sheriff Operations</u>	<u>Sheriff General Services</u>	<u>Detention Facility</u>	<u>Trinet Grant</u>	<u>Fire Administration</u>	<u>Warren Engine Co No 1</u>	<u>Fire Operations</u>
Building Use Charge					\$48,355				
Equipment Use Charge									
Board of Supervisors Clerk	\$739	\$6,419	\$38,252	\$3,324	\$17,893	\$431	\$1,133	\$83	\$29,567
Records Management									
Public Safety Complex Treasurer		\$1,716			\$46,815				
District Attorney		\$45,560					\$2,848		
City Manager	\$889	\$7,727	\$46,044	\$4,001	\$21,537	\$520	\$1,365	\$100	\$35,591
Finance	\$1,052	\$10,039	\$47,054	\$5,047	\$23,450	\$868	\$1,480	\$143	\$34,483
Human Resources	\$301	\$31,520	\$10,237	\$1,505	\$5,269	\$301	\$2,292		\$6,473
Information Technology	\$2,417	\$300,602	\$116,880	\$10,772	\$52,982	\$1,357	\$14,088	(\$3)	\$87,788
Geographic Information Systems		\$9,141					\$11,443		
Purchasing	\$2	\$815	\$308	\$24	\$274	\$11	\$26	\$15	\$475
City Hall									
Internal Auditor	\$108	\$939	\$5,595	\$486	\$2,617	\$63	\$166	\$12	\$4,325
Planning									
Dispatch			\$1,663,112						\$15,582
Public Works									
Facilities Maintenance		\$36,300		\$8,690	\$17,066		\$55,805		
Subtotal	<u>\$5,508</u>	<u>\$450,778</u>	<u>\$1,927,482</u>	<u>\$33,849</u>	<u>\$236,258</u>	<u>\$3,551</u>	<u>\$90,646</u>	<u>\$350</u>	<u>\$214,284</u>
Proposed Costs	\$5,508	\$450,778	\$1,927,482	\$33,849	\$236,258	\$3,551	\$90,646	\$350	\$214,284

**Carson City, Nevada
Allocated Costs by Department**

Central Service Departments	<u>Fire Prevention</u>	<u>Fire Training</u>	<u>Emergency Mgmt</u>	<u>Juvenile Court</u>	<u>Juvenile Probation</u>	<u>Juvenile Detention</u>	<u>Justice Court</u>	<u>Alternative Sentencing</u>	<u>Parks Administration</u>
Building Use Charge							\$263,435		
Equipment Use Charge									
Board of Supervisors Clerk	\$2,682	\$2,154	\$461	\$1,772	\$6,086	\$6,538	\$15,669	\$5,707	\$1,897
Records Management							\$174,810		
Public Safety Complex Treasurer							\$219,923		
District Attorney				\$124,435					\$20,791
City Manager	\$3,228	\$2,592	\$555	\$2,134	\$7,326	\$7,870	\$18,861	\$6,869	\$2,283
Finance	\$3,803	\$2,657	\$969	\$2,334	\$9,017	\$10,774	\$21,799	\$8,005	\$2,569
Human Resources	\$1,054	\$452	\$301	\$8,416	\$2,408	\$19,239	\$4,667	\$3,948	\$602
Information Technology	\$8,317	\$5,822	\$1,200	\$4,804	\$21,022	\$19,774	\$124,258	\$16,597	\$5,614
Geographic Information Systems									
Purchasing	\$16	\$57	\$26	\$51	\$146	\$157	\$511	\$104	\$31
City Hall									
Internal Auditor	\$392	\$315	\$67	\$260	\$890	\$956	\$2,292	\$834	\$277
Planning									
Dispatch									
Public Works									
Facilities Maintenance		\$6,455			\$10,056	\$34,296	\$128,920		\$107,321
Subtotal	<u>\$19,492</u>	<u>\$20,504</u>	<u>\$3,579</u>	<u>\$144,206</u>	<u>\$56,951</u>	<u>\$99,604</u>	<u>\$975,145</u>	<u>\$42,064</u>	<u>\$141,385</u>
Proposed Costs	\$19,492	\$20,504	\$3,579	\$144,206	\$56,951	\$99,604	\$975,145	\$42,064	\$141,385

Allocated Costs by Department

Central Service Departments	<u>Park Maintenance</u>	<u>Grants, Gifts, Donations</u>	<u>Swimming Pool</u>	<u>Community Center</u>	<u>Recreation</u>	<u>Pony Express Pavilion</u>	<u>Sports</u>	<u>Library</u>	<u>Health</u>
Building Use Charge									
Equipment Use Charge									
Board of Supervisors	\$7,114	\$642	\$3,535	\$1,659	\$3,101	\$119	\$1,921	\$7,269	\$2,168
Clerk								\$36,340	
Records Management									
Public Safety Complex									
Treasurer									
District Attorney								\$21,641	\$27,051
City Manager	\$8,564	\$772	\$4,256	\$1,998	\$3,733	\$143	\$2,313	\$8,750	\$2,609
Finance	\$10,820	\$1,092	\$13,000	\$4,125	\$7,228	\$201	\$8,491	\$11,853	\$4,113
Human Resources	\$1,505		\$5,721	\$1,505	\$187,866		\$3,915	\$12,815	\$30,918
Information Technology	\$12,924		\$7,190	\$3,812	\$7,888		\$3,331	\$18,062	\$15,772
Geographic Information Systems									\$498
Purchasing	\$1,324	\$323	\$237	\$183	\$109	\$21	\$159	\$338	\$857
City Hall									
Internal Auditor	\$1,041	\$94	\$517	\$242	\$453	\$17	\$281	\$1,063	\$317
Planning									
Dispatch									
Public Works									
Facilities Maintenance			\$34,675	\$139,848	\$3,078			\$18,527	\$72,849
Subtotal	<u>\$43,292</u>	<u>\$2,923</u>	<u>\$69,131</u>	<u>\$153,372</u>	<u>\$213,456</u>	<u>\$501</u>	<u>\$20,411</u>	<u>\$136,658</u>	<u>\$157,152</u>
Proposed Costs	\$43,292	\$2,923	\$69,131	\$153,372	\$213,456	\$501	\$20,411	\$136,658	\$157,152

Carson City, Nevada
Allocated Costs by Department

Central Service Departments	<u>Landfill Admin</u>	<u>Medical</u>	<u>Environmental Health</u>	<u>Animal Services</u>	<u>Non-Departmental</u>	<u>Airport</u>	<u>Cooperative Extension</u>	<u>Supplemental Indigent</u>	<u>Capital Projects</u>
Building Use Charge							\$4,975		
Equipment Use Charge									
Board of Supervisors	\$7,741	\$1,997	\$1,416	\$2,051			\$928	\$6,387	
Clerk						\$36,340			
Records Management									
Public Safety Complex									
Treasurer	\$19,534				\$5,230	\$5,230	\$5,230	\$5,230	\$5,230
District Attorney									
City Manager	\$9,319	\$2,403	\$1,704	\$2,469			\$1,116	\$7,688	
Finance	\$11,504	\$2,979	\$2,290	\$3,385			\$2,033	\$10,881	
Human Resources	\$1,505	\$151	\$451	\$903			\$301		
Information Technology	\$14,122	\$2,208	\$3,038	\$5,375			\$82		
Geographic Information Systems									
Purchasing	\$1,882	\$715	\$98	\$74			\$162	\$1,144	
City Hall									
Internal Auditor	\$1,133	\$292	\$208	\$300			\$135	\$934	
Planning							\$4,890		
Dispatch									
Public Works	\$90,518								
Facilities Maintenance				\$13,848			\$10,868		
Subtotal	<u>\$157,258</u>	<u>\$10,745</u>	<u>\$9,205</u>	<u>\$28,405</u>	<u>\$5,230</u>	<u>\$41,570</u>	<u>\$30,720</u>	<u>\$32,264</u>	<u>\$5,230</u>
Proposed Costs	\$157,258	\$10,745	\$9,205	\$28,405	\$5,230	\$41,570	\$30,720	\$32,264	\$5,230

Allocated Costs by Department

Central Service Departments	<u>Cont. Quality Improvement</u>	<u>Senior Citizens</u>	<u>Capital Acquisition</u>	<u>Carson City Transit</u>	<u>Library Gift</u>	<u>Administrative Assessment</u>	<u>Traffic/Transportation</u>	<u>Regional Transportation</u>	<u>Quality of Life</u>
Building Use Charge									
Equipment Use Charge									
Board of Supervisors		\$2,035	\$2,427	\$3,795	\$227	\$293	\$478	\$6,030	\$4,866
Clerk								\$72,680	\$36,341
Records Management									
Public Safety Complex									
Treasurer	\$5,230	\$5,230	\$5,230	\$5,230	\$5,230	\$5,230	\$39,966	\$5,230	\$5,230
District Attorney				\$8,827				\$23,349	\$20,787
City Manager		\$2,449	\$2,921	\$4,568	\$274	\$353	\$575	\$7,258	\$5,856
Finance		\$2,947	\$4,135	\$6,466	\$387	\$485	\$635	\$61,304	\$7,133
Human Resources		\$452					\$151	\$452	\$753
Information Technology		\$4,279				\$46	\$1,443	\$7,495	\$8,043
Geographic Information Systems								\$3,755	\$15,093
Purchasing		\$129	\$1,895	\$680	\$284	\$1,325	\$6	\$56,516	\$2,378
City Hall									
Internal Auditor		\$297	\$355	\$555	\$34	\$43	\$70	\$882	\$712
Planning									
Dispatch									
Public Works								\$195,110	
Facilities Maintenance		\$100,127						\$298	
Subtotal	<u>\$5,230</u>	<u>\$117,945</u>	<u>\$16,963</u>	<u>\$30,121</u>	<u>\$6,436</u>	<u>\$7,775</u>	<u>\$43,324</u>	<u>\$440,359</u>	<u>\$107,192</u>
Proposed Costs	\$5,230	\$117,945	\$16,963	\$30,121	\$6,436	\$7,775	\$43,324	\$440,359	\$107,192

Allocated Costs by Department

Central Service Departments	<u>Street Maintenance</u>	<u>Immunization Program</u>	<u>Commissary Fund</u>	<u>Firefighter Retirement Medical</u>	<u>Capital Facilities</u>	<u>Residential Construction</u>	<u>Park Construction</u>	<u>Debt Svc-Carson City</u>	<u>Debt Svc-Hospital</u>
Building Use Charge									
Equipment Use Charge									
Board of Supervisors	\$14,867	\$6,223	\$888	\$257	\$368	\$618		\$6	
Clerk									
Records Management									
Public Safety Complex									
Treasurer	\$5,230		\$5,230		\$5,230	\$5,230	\$5,230	\$5,230	\$5,230
District Attorney	\$5,410								
City Manager	\$17,895	\$7,490	\$1,070	\$309	\$442	\$744		\$8	
Finance	\$22,235	\$14,982	\$1,683	\$437	\$626	\$892		\$12	
Human Resources	\$3,614	\$4,968	\$301						
Information Technology	\$30,925	\$12,010	\$1,102			\$504			
Geographic Information Systems	\$17,857								
Purchasing	\$5,344	\$2,557	\$100	\$46	\$370	\$348		\$1	
City Hall									
Internal Auditor	\$2,175	\$911	\$130	\$38	\$54	\$91		\$1	
Planning									
Dispatch									
Public Works	\$184,190								
Facilities Maintenance	\$30,448								
Subtotal	<u>\$340,190</u>	<u>\$49,141</u>	<u>\$10,504</u>	<u>\$1,087</u>	<u>\$7,090</u>	<u>\$8,427</u>	<u>\$5,230</u>	<u>\$5,258</u>	<u>\$5,230</u>
Proposed Costs	\$340,190	\$49,141	\$10,504	\$1,087	\$7,090	\$8,427	\$5,230	\$5,258	\$5,230

**Carson City, Nevada
Allocated Costs by Department**

Central Service Departments	<u>Ambulance</u>	<u>Stormwater Drainage</u>	<u>Sewer Operation</u>	<u>Sewer Capitalization</u>	<u>Water</u>	<u>Building Permits</u>	<u>Cemetery</u>	<u>Fleet Management</u>	<u>Group Medical Insurance</u>
Building Use Charge						\$7,107			\$542
Equipment Use Charge									
Board of Supervisors Clerk	\$20,933	\$3,131	\$17,613	\$2,840	\$27,240	\$3,662	\$656	\$3,764	\$33,425
Records Management									
Public Safety Complex									
Treasurer	\$5,230	\$33,215	\$38,447	\$5,230	\$38,447	\$5,230	\$5,230	\$5,230	\$5,230
District Attorney	\$2,848	\$12,813	\$11,960		\$22,210	\$3,987			
City Manager	\$25,197	\$3,769	\$21,201	\$3,418	\$32,790	\$4,408	\$789	\$4,531	\$40,234
Finance	\$30,077	\$4,461	\$27,335	\$4,839	\$43,291	\$4,469	\$1,104	\$5,552	\$56,727
Human Resources	\$2,709	\$753	\$3,011		\$3,614	\$903	\$301	\$903	\$452
Information Technology	\$33,274	\$7,160	\$43,311		\$48,253	\$10,851	\$1,810	\$7,998	\$3,205
Geographic Information Systems		\$21,612	\$26,466		\$49,389				
Purchasing	\$1,910	\$6,945	\$2,635	\$6,664	\$30,605	\$88	\$67	\$2,792	\$5,853
City Hall									\$776
Internal Auditor	\$3,062	\$458	\$2,576	\$416	\$3,985	\$536	\$96	\$551	\$4,889
Planning						\$6,986			
Dispatch	\$110,567								
Public Works		\$37,614	\$686,767		\$615,421	\$124,492			
Facilities Maintenance		\$9,058	\$20,871		\$8,481	\$11,439	\$4,758	\$23,457	\$929
Subtotal	<u>\$235,807</u>	<u>\$140,989</u>	<u>\$902,193</u>	<u>\$23,407</u>	<u>\$923,726</u>	<u>\$184,158</u>	<u>\$14,811</u>	<u>\$54,778</u>	<u>\$152,262</u>
Proposed Costs	\$235,807	\$140,989	\$902,193	\$23,407	\$923,726	\$184,158	\$14,811	\$54,778	\$152,262

Allocated Costs by Department

Central Service Departments	<u>Workers Compensation</u>	<u>Insurance Fund</u>	<u>Redevelopment</u>	<u>Redevelopment Revolving</u>	<u>Redevelopment Tax</u>	<u>School Debt Service</u>	<u>Tourism Authority</u>	<u>Tricounty Railway</u>	<u>Sierra Forest Fire Protect</u>
Building Use Charge	\$1,525								
Equipment Use Charge									
Board of Supervisors	\$8,145	\$4,491	\$4,813	\$292	\$53	\$8	\$1,755	\$3,326	\$2,115
Clerk			\$36,340						
Records Management									
Public Safety Complex									
Treasurer	\$5,230	\$5,230	\$5,230	\$5,243	\$5,230				
District Attorney		\$33,600	\$86,564						
City Manager	\$9,803	\$5,406	\$5,793	\$351	\$65	\$10	\$2,113	\$4,004	\$2,546
Finance	\$13,777	\$7,637	\$7,435	\$495	\$90	\$13	\$2,533	\$5,667	\$3,604
Human Resources	\$151	\$151	\$602				\$753		
Information Technology	\$1,192	\$927	\$5,934				\$5,576		
Geographic Information Systems									
Purchasing	\$1,438	\$933	\$1,411	\$140	\$9	\$2		\$596	\$379
City Hall	\$3,514								
Internal Auditor	\$1,192	\$657	\$704	\$43	\$8	\$1	\$257	\$487	\$310
Planning									
Dispatch									
Public Works			\$49,746						
Facilities Maintenance	\$2,610								
Subtotal	<u>\$48,577</u>	<u>\$59,032</u>	<u>\$204,572</u>	<u>\$6,564</u>	<u>\$5,455</u>	<u>\$34</u>	<u>\$12,987</u>	<u>\$14,080</u>	<u>\$8,954</u>
Proposed Costs	\$48,577	\$59,032	\$204,572	\$6,564	\$5,455	\$34	\$12,987	\$14,080	\$8,954

Allocated Costs by Department

Central Service Departments	<u>Sub-Conservancy District</u>	<u>Controller Trust Fund</u>	<u>All Other</u>	<u>Subtotal</u>	<u>Direct Billed</u>	<u>Unallocated</u>	<u>Total</u>
Building Use Charge			\$2,132	\$406,959			\$406,959
Equipment Use Charge							
Board of Supervisors Clerk	\$1,683	\$215	\$8	\$388,961			\$388,961
Records Management			\$2,550	\$177,643			\$177,643
Public Safety Complex				\$328,959			\$328,959
Treasurer				\$331,752		\$157,581	\$489,333
District Attorney				\$483,508		\$1,700,768	\$2,184,276
City Manager	\$2,026	\$259	\$9	\$468,199			\$468,199
Finance	\$3,668	\$366	\$15	\$653,487			\$653,487
Human Resources	\$39,332			\$413,276			\$413,276
Information Technology	\$5,218		\$131,392	\$1,316,614			\$1,316,614
Geographic Information Systems			\$55,377	\$278,231			\$278,231
Purchasing		\$38	\$495	\$147,555			\$147,555
City Hall				\$20,287			\$20,287
Internal Auditor	\$246	\$32	(\$7)	\$56,890			\$56,890
Planning			\$2,096	\$14,800		\$568,892	\$583,692
Dispatch			\$35,134	\$1,824,395			\$1,824,395
Public Works				\$1,983,858		\$442,878	\$2,426,736
Facilities Maintenance			\$349,311	\$1,302,149			\$1,302,149
Subtotal	<u>\$52,173</u>	<u>\$910</u>	<u>\$578,512</u>	<u>\$10,815,564</u>		<u>\$2,870,119</u>	<u>\$13,685,683</u>
Proposed Costs	\$52,173	\$910	\$578,512	\$10,815,564		\$2,870,119	\$13,685,683

Carson City, Nevada
Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Building Use Charge		\$555,005	
Equipment Use Charge		\$259,599	
Board of Supervisors	\$222,187		
Clerk	\$351,537		
Records Management	\$176,289		
Public Safety Complex	\$391,456		
Treasurer	\$434,699		
District Attorney	\$2,176,225		
City Manager	\$453,040		
Finance	\$630,018		
Human Resources	\$279,891		
Information Technology	\$1,368,520		
Geographic Information Systems	\$293,512		
Purchasing	\$131,181		
City Hall	\$117,392		
Internal Auditor	\$62,249		
Planning	\$480,203		
Dispatch	\$1,627,138		
Public Works	\$2,241,809		
Facilities Maintenance	\$1,433,733		
Recorder			\$181,627
Elections			\$9,251
Collections			\$6,691
Assessor			\$150,257
Public Defender			\$22,936
Community Support			\$9
Economic Development			\$17,170
Welfare			\$10,118
Business License			\$2,863
Code Enforcement			\$5,508
Sheriff Administration			\$450,778
Sheriff Operations			\$1,927,482
Sheriff General Services			\$33,849
Detention Facility			\$236,258
Trinet Grant			\$3,551
Fire Administration			\$90,646
Warren Engine Co. No. 1			\$350
Fire Operations			\$214,284
Fire Prevention			\$19,492
Fire Training			\$20,504
Emergency Management			\$3,579
Juvenile Court			\$144,206

Carson City, Nevada
Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Juvenile Probation			\$56,951
Juvenile Detention			\$99,604
Justice Court			\$975,145
Alternative Sentencing			\$42,064
Parks Administration			\$141,385
Park Maintenance			\$43,292
Grants, Gifts, Donations			\$2,923
Swimming Pool			\$69,131
Community Center			\$153,372
Recreation			\$213,456
Pony Express Pavilion			\$501
Sports			\$20,411
Library			\$136,658
Health			\$157,152
Landfill Administration			\$61,510
Medical			\$10,745
Environmental Health			\$9,205
Animal Services			\$28,405
Non-Departmental			\$5,230
Airport			\$41,570
Cooperative Extension			\$30,720
Supplemental Indigent			\$32,264
Capital Projects			\$5,230
Cont. Quality Improvement			\$5,230
Senior Citizens			\$117,945
Capital Acquisition			\$16,963
Carson City Transit			\$30,121
Library Gift			\$6,436
Administrative Assessment			\$7,775
Traffic/Transportation			\$43,324
Regional Transportation			\$440,359
Quality of Life			\$107,192
Street Maintenance			\$340,190
Immunization Program			\$49,141
Commissary Fund			\$10,504
Firefighter Retirement Medical			\$1,087
Capital Facilities			\$7,090
Residential Construction			\$8,427
Park Construction			\$5,230
Debt Svc-Carson City			\$5,258
Debt Svc-Hospital			\$5,230
Ambulance			\$235,807
Stormwater Drainage			\$140,989

Carson City, Nevada
Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Sewer Operation			\$902,193
Sewer Capitalization			\$23,407
Water			\$923,726
Building Permits			\$184,158
Cemetery			\$14,811
CC Sanitary Landfill			\$95,748
Fleet Management			\$54,778
Group Medical Insurance			\$152,262
Workers Compensation Ins			\$48,577
Insurance Fund			\$59,032
Redevelopment			\$204,572
Redevelopment Revolving			\$6,564
Redevelopment Tax			\$5,455
School Debt Service			\$34
Tourism Authority			\$12,987
Tricounty Railway			\$14,080
Sierra Forest Fire Protect			\$8,954
Sub-Conservancy District			\$52,173
Controller Trust Fund			\$910
All Other			\$578,512
Unallocated			\$2,870,119
Direct Billed			
Total	<u>\$12,871,079</u>	<u>\$814,604</u>	<u>\$13,685,683</u>

Detail of Allocated Costs

<u>Departments</u>	<u>Building Use Charge</u>	<u>Equip Use Charge</u>	<u>Board of Supervisors</u>	<u>Clerk</u>	<u>Records Management</u>	<u>Public Safety Complex</u>	<u>Treasurer</u>	<u>District Attorney</u>	<u>City Manager</u>
Schedule:	1.008	2.006	3.005	4.005	5.005	6.006	7.008	8.005	9.005
Building Use Charge	(\$555,005)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Use Charge	\$0	(\$259,599)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board of Supervisors	\$2,317	\$0	(\$450,871)	\$146,830	\$7,839	\$0	\$0	\$50,838	\$1,176
Clerk	\$0	\$0	\$1,721	(\$401,211)	\$36,178	\$0	\$0	\$0	\$1,861
Records Management	\$16,608	\$1,632	\$863	\$0	(\$221,660)	\$13,483	\$0	\$0	\$933
Public Safety Complex	\$0	\$0	\$1,916	\$0	\$0	(\$398,899)	\$0	\$0	\$2,072
Treasurer	\$6,221	\$0	\$2,128	\$0	\$0	\$0	(\$489,333)	\$0	\$2,301
District Attorney	\$63,648	\$15,168	\$10,652	\$0	\$0	\$56,457	\$0	(\$2,442,410)	\$11,519
City Manager	\$10,838	\$1,533	\$2,217	\$0	\$0	\$0	\$0	\$23,919	(\$539,115)
Finance	\$5,117	\$0	\$3,084	\$0	\$0	\$0	\$0	\$4,840	\$3,712
Human Resources	\$10,088	\$0	\$1,369	\$0	\$0	\$0	\$0	\$115,608	\$1,649
Information Technology	\$6,700	\$180,914	\$6,698	\$0	\$0	\$0	\$0	\$13,383	\$8,063
Geographic Information Systems	\$0	\$2,605	\$1,437	\$0	\$0	\$0	\$0	\$0	\$1,730
Purchasing	\$0	\$1,958	\$642	\$0	\$0	\$0	\$0	\$5,410	\$773
City Hall	\$0	\$0	\$574	\$0	\$0	\$0	\$0	\$0	\$691
Internal Auditor	\$469	\$0	\$304	\$0	\$0	\$0	\$0	\$0	\$366
Planning	\$7,107	\$0	\$2,351	\$36,340	\$0	\$0	\$0	\$13,383	\$2,829
Dispatch	\$12,668	\$35,912	\$7,964	\$0	\$0	\$0	\$0	\$0	\$9,586
Public Works	\$6,265	\$3,929	\$10,972	\$0	\$0	\$0	\$0	\$30,753	\$13,208
Facilities Maintenance	\$0	\$15,948	\$7,018	\$0	\$0	\$0	\$0	\$0	\$8,447
Recorder	\$71,315	\$0	\$1,673	\$0	\$0	\$58,142	\$0	\$3,417	\$2,015
Elections	\$0	\$0	\$1,246	\$0	\$283	\$0	\$0	\$0	\$1,500
Collections	\$2,906	\$0	\$0	\$0	\$0	\$2,363	\$0	\$0	\$0
Assessor	\$4,667	\$0	\$2,817	\$0	\$0	\$0	\$0	\$5,410	\$3,391
Public Defender	\$0	\$0	\$5,419	\$0	\$0	\$0	\$0	\$0	\$6,523
Community Support	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$3
Economic Development	\$0	\$0	\$3,278	\$0	\$0	\$0	\$0	\$0	\$3,946
Welfare	\$0	\$0	\$1,712	\$0	\$0	\$0	\$0	\$0	\$2,060
Business License	\$0	\$0	\$413	\$0	\$0	\$0	\$0	\$0	\$498
Code Enforcement	\$0	\$0	\$739	\$0	\$0	\$0	\$0	\$0	\$889
Sheriff Administration	\$0	\$0	\$6,419	\$0	\$0	\$1,716	\$0	\$45,560	\$7,727
Sheriff Operations	\$0	\$0	\$38,252	\$0	\$0	\$0	\$0	\$0	\$46,044
Sheriff General Services	\$0	\$0	\$3,324	\$0	\$0	\$0	\$0	\$0	\$4,001
Detention Facility	\$48,355	\$0	\$17,893	\$0	\$0	\$46,815	\$0	\$0	\$21,537
Trinet Grant	\$0	\$0	\$431	\$0	\$0	\$0	\$0	\$0	\$520
Fire Administration	\$0	\$0	\$1,133	\$0	\$0	\$0	\$0	\$2,848	\$1,365
Warren Engine Co. No. 1	\$0	\$0	\$83	\$0	\$0	\$0	\$0	\$0	\$100
Fire Operations	\$0	\$0	\$29,567	\$0	\$0	\$0	\$0	\$0	\$35,591
Fire Prevention	\$0	\$0	\$2,682	\$0	\$0	\$0	\$0	\$0	\$3,228
Fire Training	\$0	\$0	\$2,154	\$0	\$0	\$0	\$0	\$0	\$2,592

Detail of Allocated Costs

<u>Departments</u>	<u>Finance</u>	<u>Human Resources</u>	<u>Information Technology</u>	<u>Geographic Information Svstems</u>	<u>Purchasing</u>	<u>City Hall</u>	<u>Internal Auditor</u>	<u>Planning</u>	<u>Dispatch</u>
Schedule:	10.009	11.006	12.007	13.005	14.006	15.006	16.005	17.005	18.005
Building Use Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Use Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board of Supervisors	\$1,831	\$623	\$3,459	\$0	\$17	\$9,711	\$156	\$0	\$0
Clerk	\$2,243	\$2,274	\$5,135	\$0	\$15	\$0	\$247	\$0	\$0
Records Management	\$1,407	\$374	\$1,817	\$0	\$47	\$0	\$124	\$0	\$0
Public Safety Complex	\$2,840	\$0	\$0	\$0	\$340	\$0	\$275	\$0	\$0
Treasurer	\$2,714	\$623	\$14,719	\$0	\$58	\$15,129	\$306	\$0	\$0
District Attorney	\$12,157	\$11,117	\$47,668	\$5,218	\$74	\$0	\$1,530	\$0	\$0
City Manager	\$2,730	\$498	\$5,278	\$0	\$325	\$20,238	\$318	\$0	\$0
Finance	(\$733,729)	\$4,048	\$58,777	\$0	\$211	\$14,896	\$443	\$0	\$0
Human Resources	\$1,763	(\$473,837)	\$27,252	\$1,156	\$45	\$17,897	\$197	\$0	\$0
Information Technology	\$9,635	\$3,346	(\$1,643,086)	\$12,188	\$447	\$20,991	\$962	\$0	\$0
Geographic Information Svstems	\$1,872	\$452	\$52,217	(\$354,082)	\$51	\$0	\$206	\$0	\$0
Purchasing	\$984	\$301	\$10,546	\$0	(\$151,887)	\$0	\$92	\$0	\$0
City Hall	\$978	\$0	\$0	\$0	\$103	(\$119,821)	\$83	\$0	\$0
Internal Auditor	\$295	\$0	\$700	\$0	\$127	\$672	(\$65,970)	\$0	\$0
Planning	\$3,279	\$753	\$23,828	\$8,007	\$56	\$0	\$344	(\$589,851)	\$0
Dispatch	\$11,704	\$3,011	\$23,532	\$12,825	\$580	\$0	\$1,165	\$0	(\$1,824,395)
Public Works	\$12,969	\$30,582	\$33,847	\$17,077	\$56	\$0	\$1,605	\$6,159	\$0
Facilities Maintenance	\$10,841	\$2,559	\$17,697	\$19,380	\$1,780	\$0	\$1,027	\$0	\$0
Recorder	\$2,318	\$602	\$5,212	\$0	\$16	\$0	\$244	\$828	\$0
Elections	\$2,189	\$602	\$3,194	\$0	\$55	\$0	\$182	\$0	\$0
Collections	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assessor	\$3,837	\$903	\$45,305	\$64,305	\$49	\$14,667	\$413	\$0	\$0
Public Defender	\$9,231	\$0	\$0	\$0	\$971	\$0	\$792	\$0	\$0
Community Support	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Economic Development	\$5,584	\$0	\$0	\$3,295	\$587	\$0	\$480	\$0	\$0
Welfare	\$2,630	\$151	\$1,777	\$0	\$207	\$1,330	\$251	\$0	\$0
Business License	\$642	\$151	\$1,083	\$0	\$16	\$0	\$60	\$0	\$0
Code Enforcement	\$1,052	\$301	\$2,417	\$0	\$2	\$0	\$108	\$0	\$0
Sheriff Administration	\$10,039	\$31,520	\$300,602	\$9,141	\$815	\$0	\$939	\$0	\$0
Sheriff Operations	\$47,054	\$10,237	\$116,880	\$0	\$308	\$0	\$5,595	\$0	\$1,663,112
Sheriff General Services	\$5,047	\$1,505	\$10,772	\$0	\$24	\$0	\$486	\$0	\$0
Detention Facility	\$23,450	\$5,269	\$52,982	\$0	\$274	\$0	\$2,617	\$0	\$0
Trinet Grant	\$868	\$301	\$1,357	\$0	\$11	\$0	\$63	\$0	\$0
Fire Administration	\$1,480	\$2,292	\$14,088	\$11,443	\$26	\$0	\$166	\$0	\$0
Warren Engine Co. No. 1	\$143	\$0	(\$3)	\$0	\$15	\$0	\$12	\$0	\$0
Fire Operations	\$34,483	\$6,473	\$87,788	\$0	\$475	\$0	\$4,325	\$0	\$15,582
Fire Prevention	\$3,803	\$1,054	\$8,317	\$0	\$16	\$0	\$392	\$0	\$0
Fire Training	\$2,657	\$452	\$5,822	\$0	\$57	\$0	\$315	\$0	\$0

Detail of Allocated Costs

<u>Departments</u>	<u>Public Works</u>	<u>Facilities Maintenance</u>	<u>Total Plan Allocated</u>
Schedule:	19.005	20.009	
Building Use Charge	\$0	\$0	\$0
Equipment Use Charge	\$0	\$0	\$0
Board of Supervisors	\$0	\$3,887	\$0
Clerk	\$0	\$0	\$0
Records Management	\$0	\$8,083	\$0
Public Safety Complex	\$0	\$0	\$0
Treasurer	\$0	\$10,435	\$0
District Attorney	\$0	\$30,977	\$0
City Manager	\$0	\$18,181	\$0
Finance	\$0	\$8,583	\$0
Human Resources	\$0	\$16,922	\$0
Information Technology	\$0	\$11,239	\$0
Geographic Information Systems	\$0	\$0	\$0
Purchasing	\$0	\$0	\$0
City Hall	\$0	\$0	\$0
Internal Auditor	\$0	\$788	\$0
Planning	\$0	\$11,371	\$0
Dispatch	\$0	\$78,310	\$0
Public Works	(\$2,426,736)	\$17,505	\$0
Facilities Maintenance	\$0	(\$1,518,430)	\$0
Recorder	\$0	\$35,845	\$181,627
Elections	\$0	\$0	\$9,251
Collections	\$0	\$1,422	\$6,691
Assessor	\$0	\$4,493	\$150,257
Public Defender	\$0	\$0	\$22,936
Community Support	\$0	\$0	\$9
Economic Development	\$0	\$0	\$17,170
Welfare	\$0	\$0	\$10,118
Business License	\$0	\$0	\$2,863
Code Enforcement	\$0	\$0	\$5,508
Sheriff Administration	\$0	\$36,300	\$450,778
Sheriff Operations	\$0	\$0	\$1,927,482
Sheriff General Services	\$0	\$8,690	\$33,849
Detention Facility	\$0	\$17,066	\$236,258
Trinet Grant	\$0	\$0	\$3,551
Fire Administration	\$0	\$55,805	\$90,646
Warren Engine Co. No. 1	\$0	\$0	\$350
Fire Operations	\$0	\$0	\$214,284
Fire Prevention	\$0	\$0	\$19,492
Fire Training	\$0	\$6,455	\$20,504

Detail of Allocated Costs

Departments	<u>Building Use Charge</u>	<u>Equip Use Charge</u>	<u>Board of Supervisors</u>	<u>Clerk</u>	<u>Records Management</u>	<u>Public Safety Complex</u>	<u>Treasurer</u>	<u>District Attorney</u>	<u>City Manager</u>
Emergency Management	\$0	\$0	\$461	\$0	\$0	\$0	\$0	\$0	\$555
Juvenile Court	\$0	\$0	\$1,772	\$0	\$0	\$0	\$0	\$124,435	\$2,134
Juvenile Probation	\$0	\$0	\$6,086	\$0	\$0	\$0	\$0	\$0	\$7,326
Juvenile Detention	\$0	\$0	\$6,538	\$0	\$0	\$0	\$0	\$0	\$7,870
Justice Court	\$263,435	\$0	\$15,669	\$0	\$174,810	\$219,923	\$0	\$0	\$18,861
Alternative Sentencing	\$0	\$0	\$5,707	\$0	\$0	\$0	\$0	\$0	\$6,869
Parks Administration	\$0	\$0	\$1,897	\$0	\$0	\$0	\$0	\$20,791	\$2,283
Park Maintenance	\$0	\$0	\$7,114	\$0	\$0	\$0	\$0	\$0	\$8,564
Grants, Gifts, Donations	\$0	\$0	\$642	\$0	\$0	\$0	\$0	\$0	\$772
Swimming Pool	\$0	\$0	\$3,535	\$0	\$0	\$0	\$0	\$0	\$4,256
Community Center	\$0	\$0	\$1,659	\$0	\$0	\$0	\$0	\$0	\$1,998
Recreation	\$0	\$0	\$3,101	\$0	\$0	\$0	\$0	\$0	\$3,733
Pony Express Pavilion	\$0	\$0	\$119	\$0	\$0	\$0	\$0	\$0	\$143
Sports	\$0	\$0	\$1,921	\$0	\$0	\$0	\$0	\$0	\$2,313
Library	\$0	\$0	\$7,269	\$36,340	\$0	\$0	\$0	\$21,641	\$8,750
Health	\$0	\$0	\$2,168	\$0	\$0	\$0	\$0	\$27,051	\$2,609
Landfill Administration	\$0	\$0	\$7,741	\$0	\$0	\$0	\$14,304	\$0	\$9,319
Medical	\$0	\$0	\$1,997	\$0	\$0	\$0	\$0	\$0	\$2,403
Environmental Health	\$0	\$0	\$1,416	\$0	\$0	\$0	\$0	\$0	\$1,704
Animal Services	\$0	\$0	\$2,051	\$0	\$0	\$0	\$0	\$0	\$2,469
Non-Departmental	\$0	\$0	\$0	\$0	\$0	\$0	\$5,230	\$0	\$0
Airport	\$0	\$0	\$0	\$36,340	\$0	\$0	\$5,230	\$0	\$0
Cooperative Extension	\$4,975	\$0	\$928	\$0	\$0	\$0	\$5,230	\$0	\$1,116
Supplemental Indigent	\$0	\$0	\$6,387	\$0	\$0	\$0	\$5,230	\$0	\$7,688
Capital Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$5,230	\$0	\$0
Cont. Quality Improvement	\$0	\$0	\$0	\$0	\$0	\$0	\$5,230	\$0	\$0
Senior Citizens	\$0	\$0	\$2,035	\$0	\$0	\$0	\$5,230	\$0	\$2,449
Capital Acquisition	\$0	\$0	\$2,427	\$0	\$0	\$0	\$5,230	\$0	\$2,921
Carson City Transit	\$0	\$0	\$3,795	\$0	\$0	\$0	\$5,230	\$8,827	\$4,568
Library Gift	\$0	\$0	\$227	\$0	\$0	\$0	\$5,230	\$0	\$274
Administrative Assessment	\$0	\$0	\$293	\$0	\$0	\$0	\$5,230	\$0	\$353
Traffic/Transportation	\$0	\$0	\$478	\$0	\$0	\$0	\$39,966	\$0	\$575
Regional Transportation	\$0	\$0	\$6,030	\$72,680	\$0	\$0	\$5,230	\$23,349	\$7,258
Quality of Life	\$0	\$0	\$4,866	\$36,341	\$0	\$0	\$5,230	\$20,787	\$5,856
Street Maintenance	\$0	\$0	\$14,867	\$0	\$0	\$0	\$5,230	\$5,410	\$17,895
Immunization Program	\$0	\$0	\$6,223	\$0	\$0	\$0	\$0	\$0	\$7,490
Commissary Fund	\$0	\$0	\$888	\$0	\$0	\$0	\$5,230	\$0	\$1,070
Firefighter Retirement Medical	\$0	\$0	\$257	\$0	\$0	\$0	\$0	\$0	\$309
Capital Facilities	\$0	\$0	\$368	\$0	\$0	\$0	\$5,230	\$0	\$442
Residential Construction	\$0	\$0	\$618	\$0	\$0	\$0	\$5,230	\$0	\$744
Park Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$5,230	\$0	\$0
Debt Svc-Carson City	\$0	\$0	\$6	\$0	\$0	\$0	\$5,230	\$0	\$8

Detail of Allocated Costs

Departments	<u>Finance</u>	<u>Human Resources</u>	<u>Information Technology</u>	<u>Geographic Information Svstems</u>	<u>Purchasing</u>	<u>City Hall</u>	<u>Internal Auditor</u>	<u>Planning</u>	<u>Dispatch</u>
Emergency Management	\$969	\$301	\$1,200	\$0	\$26	\$0	\$67	\$0	\$0
Juvenile Court	\$2,334	\$8,416	\$4,804	\$0	\$51	\$0	\$260	\$0	\$0
Juvenile Probation	\$9,017	\$2,408	\$21,022	\$0	\$146	\$0	\$890	\$0	\$0
Juvenile Detention	\$10,774	\$19,239	\$19,774	\$0	\$157	\$0	\$956	\$0	\$0
Justice Court	\$21,799	\$4,667	\$124,258	\$0	\$511	\$0	\$2,292	\$0	\$0
Alternative Sentencing	\$8,005	\$3,948	\$16,597	\$0	\$104	\$0	\$834	\$0	\$0
Parks Administration	\$2,569	\$602	\$5,614	\$0	\$31	\$0	\$277	\$0	\$0
Park Maintenance	\$10,820	\$1,505	\$12,924	\$0	\$1,324	\$0	\$1,041	\$0	\$0
Grants, Gifts, Donations	\$1,092	\$0	\$0	\$0	\$323	\$0	\$94	\$0	\$0
Swimming Pool	\$13,000	\$5,721	\$7,190	\$0	\$237	\$0	\$517	\$0	\$0
Community Center	\$4,125	\$1,505	\$3,812	\$0	\$183	\$0	\$242	\$0	\$0
Recreation	\$7,228	\$187,866	\$7,888	\$0	\$109	\$0	\$453	\$0	\$0
Pony Express Pavilion	\$201	\$0	\$0	\$0	\$21	\$0	\$17	\$0	\$0
Sports	\$8,491	\$3,915	\$3,331	\$0	\$159	\$0	\$281	\$0	\$0
Library	\$11,853	\$12,815	\$18,062	\$0	\$338	\$0	\$1,063	\$0	\$0
Health	\$4,113	\$30,918	\$15,772	\$498	\$857	\$0	\$317	\$0	\$0
Landfill Administration	\$11,504	\$1,505	\$14,122	\$0	\$1,882	\$0	\$1,133	\$0	\$0
Medical	\$2,979	\$151	\$2,208	\$0	\$715	\$0	\$292	\$0	\$0
Environmental Health	\$2,290	\$451	\$3,038	\$0	\$98	\$0	\$208	\$0	\$0
Animal Services	\$3,385	\$903	\$5,375	\$0	\$74	\$0	\$300	\$0	\$0
Non-Departmental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Airport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cooperative Extension	\$2,033	\$301	\$82	\$0	\$162	\$0	\$135	\$4,890	\$0
Supplemental Indigent	\$10,881	\$0	\$0	\$0	\$1,144	\$0	\$934	\$0	\$0
Capital Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cont. Quality Improvement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Senior Citizens	\$2,947	\$452	\$4,279	\$0	\$129	\$0	\$297	\$0	\$0
Capital Acquisition	\$4,135	\$0	\$0	\$0	\$1,895	\$0	\$355	\$0	\$0
Carson City Transit	\$6,466	\$0	\$0	\$0	\$680	\$0	\$555	\$0	\$0
Library Gift	\$387	\$0	\$0	\$0	\$284	\$0	\$34	\$0	\$0
Administrative Assessment	\$485	\$0	\$46	\$0	\$1,325	\$0	\$43	\$0	\$0
Traffic/Transportation	\$635	\$151	\$1,443	\$0	\$6	\$0	\$70	\$0	\$0
Regional Transportation	\$61,304	\$452	\$7,495	\$3,755	\$56,516	\$0	\$882	\$0	\$0
Quality of Life	\$7,133	\$753	\$8,043	\$15,093	\$2,378	\$0	\$712	\$0	\$0
Street Maintenance	\$22,235	\$3,614	\$30,925	\$17,857	\$5,344	\$0	\$2,175	\$0	\$0
Immunization Program	\$14,982	\$4,968	\$12,010	\$0	\$2,557	\$0	\$911	\$0	\$0
Commissary Fund	\$1,683	\$301	\$1,102	\$0	\$100	\$0	\$130	\$0	\$0
Firefighter Retirement Medical	\$437	\$0	\$0	\$0	\$46	\$0	\$38	\$0	\$0
Capital Facilities	\$626	\$0	\$0	\$0	\$370	\$0	\$54	\$0	\$0
Residential Construction	\$892	\$0	\$504	\$0	\$348	\$0	\$91	\$0	\$0
Park Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Svc-Carson City	\$12	\$0	\$0	\$0	\$1	\$0	\$1	\$0	\$0

Detail of Allocated Costs

Departments	<u>Public Works</u>	<u>Facilities Maintenance</u>	<u>Total Plan Allocated</u>
Emergency Management	\$0	\$0	\$3,579
Juvenile Court	\$0	\$0	\$144,206
Juvenile Probation	\$0	\$10,056	\$56,951
Juvenile Detention	\$0	\$34,296	\$99,604
Justice Court	\$0	\$128,920	\$975,145
Alternative Sentencing	\$0	\$0	\$42,064
Parks Administration	\$0	\$107,321	\$141,385
Park Maintenance	\$0	\$0	\$43,292
Grants, Gifts, Donations	\$0	\$0	\$2,923
Swimming Pool	\$0	\$34,675	\$69,131
Community Center	\$0	\$139,848	\$153,372
Recreation	\$0	\$3,078	\$213,456
Pony Express Pavilion	\$0	\$0	\$501
Sports	\$0	\$0	\$20,411
Library	\$0	\$18,527	\$136,658
Health	\$0	\$72,849	\$157,152
Landfill Administration	\$0	\$0	\$61,510
Medical	\$0	\$0	\$10,745
Environmental Health	\$0	\$0	\$9,205
Animal Services	\$0	\$13,848	\$28,405
Non-Departmental	\$0	\$0	\$5,230
Airport	\$0	\$0	\$41,570
Cooperative Extension	\$0	\$10,868	\$30,720
Supplemental Indigent	\$0	\$0	\$32,264
Capital Projects	\$0	\$0	\$5,230
Cont. Quality Improvement	\$0	\$0	\$5,230
Senior Citizens	\$0	\$100,127	\$117,945
Capital Acquisition	\$0	\$0	\$16,963
Carson City Transit	\$0	\$0	\$30,121
Library Gift	\$0	\$0	\$6,436
Administrative Assessment	\$0	\$0	\$7,775
Traffic/Transportation	\$0	\$0	\$43,324
Regional Transportation	\$195,110	\$298	\$440,359
Quality of Life	\$0	\$0	\$107,192
Street Maintenance	\$184,190	\$30,448	\$340,190
Immunization Program	\$0	\$0	\$49,141
Commissary Fund	\$0	\$0	\$10,504
Firefighter Retirement Medical	\$0	\$0	\$1,087
Capital Facilities	\$0	\$0	\$7,090
Residential Construction	\$0	\$0	\$8,427
Park Construction	\$0	\$0	\$5,230
Debt Svc-Carson City	\$0	\$0	\$5,258

Detail of Allocated Costs

Departments	<u>Public Works</u>	<u>Facilities Maintenance</u>	<u>Total Plan Allocated</u>
Debt Svc-Hospital	\$0	\$0	\$5,230
Ambulance	\$0	\$0	\$235,807
Stormwater Drainage	\$37,614	\$9,058	\$140,989
Sewer Operation	\$686,767	\$20,871	\$902,193
Sewer Capitalization	\$0	\$0	\$23,407
Water	\$615,421	\$8,481	\$923,726
Building Permits	\$124,492	\$11,439	\$184,158
Cemetery	\$0	\$4,758	\$14,811
CC Sanitary Landfill	\$90,518	\$0	\$95,748
Fleet Management	\$0	\$23,457	\$54,778
Group Medical Insurance	\$0	\$929	\$152,262
Workers Compensation Ins	\$0	\$2,610	\$48,577
Insurance Fund	\$0	\$0	\$59,032
Redevelopment	\$49,746	\$0	\$204,572
Redevelopment Revolving	\$0	\$0	\$6,564
Redevelopment Tax	\$0	\$0	\$5,455
School Debt Service	\$0	\$0	\$34
Tourism Authority	\$0	\$0	\$12,987
Tricounty Railway	\$0	\$0	\$14,080
Sierra Forest Fire Protect	\$0	\$0	\$8,954
Sub-Conservancy District	\$0	\$0	\$52,173
Controller Trust Fund	\$0	\$0	\$910
All Other	\$0	\$349,311	\$578,512
Subtotal	<u>(\$442,878)</u>	<u>\$0</u>	<u>\$10,815,564</u>
Unallocated	<u>\$442,878</u>		<u>\$2,870,119</u>
Total	\$0	\$0	\$13,685,683

Carson City, Nevada
Summary of allocation basis

Department

1 - Building Use Charge

- 1.004 City Hall
- 1.005 Northgate
- 1.006 Public Safety Complex
- 1.007 Dispatch

2 - Equipment Use Charge

- 2.004 Ten Year Furniture, Fixtures & Equip
- 2.005 Five Year Furniture, Fixtures & Equip

1010100 - Board of Supervisors

- 3.004 Countywide Support

1010212 - Clerk

- 4.004 Boards & Commission

1010214 - Records Management

- 5.004 Records Management

1010215 - Public Safety Complex

- 6.004 Utilities
- 6.005 Common Costs

1010300 - Treasurer

- 7.004 Utility Collect
- 7.005 Banking/Investments
- 7.006 Parking Ticket Collections
- 7.007 Landfill Collections

1010500 - District Attorney

- 8.004 Departmental Support

1010600 - City Manager

- 9.004 City Manager

1010701 - Finance

- 10.004 Payroll
- 10.005 Budget
- 10.006 Accounts Payable
- 10.007 Accounting
- 10.008 Debt Management

Basis of allocation

Total Square Footage Occupied By Department
 Total Square Footage Occupied By Department
 Total Square Footage Occupied By Department
 Direct Allocation to Dispatch

Value of General Equipment by Department
 Value of Information Technology Equipment By Department

Total Expenditures By Dept/Fund (Exc. Capital, Debt)

Number of Boards & Commissions By Department

Number of Records Filmed and Scanned By Department

Square Footage by Department
 Number of Positions By Department/Fund

Direct Allocation to Sewer, Water and Storm Water
 Equal Allocation To All Funds With Fund Balance
 Direct Allocation to Traffic/Transportation (Fund 240)
 Direct Allocation to Landfill 6804

Departmental Support

Total Expenditures By Dept/Fund (Exc. Capital, Debt)

Number of FTE by Department/Fund - Including PT/Seasonal
 Total Expenditures By Dept/Fund (Exc. Capital, Debt)
 Operating Services and Supplies
 Total Expenditures By Dept/Fund (Exc. Capital, Debt)
 Direct Allocation To Departments Issuing Debt

Carson City, Nevada
Summary of allocation basis

Department

Basis of allocation

1010705 - Human Resources

- 11.004 Recruitment
- 11.005 Payroll

Number of Recruitments by Department
Number of FTE by Department/Fund - Including PT/Seasonal

1010710 - Information Technology

- 12.004 PC Support
- 12.005 Citywide Support
- 12.006 Contract Services

Number Of PC's By Department using FTE's
Total Salary Expenditures By Dept/Fund (Exc. Capital, Debt)
Cost of Contracted Services Identified By Department

1010715 - Geographic Information Systems

- 13.004 Department Support

Salary Support By Department/Fund

1010720 - Purchasing

- 14.004 General Purchasing
- 14.005 Purchasing Contracts

Total Operating Expenditures By Dept/Fund
Purchasing Contracts by Department/Fund

1010730 - City Hall

- 15.004 Utilities
- 15.005 Common Costs

Total Square Footage Occupied By Department
Number Of Positions By Department/Fund

1010800 - Internal Auditor

- 16.004 Internal Audit

Total Expenditures By Department/Fund

1011425 - Planning

- 17.004 Northgate Utilities

Total Square Footage Occupied By Department

1012017 - Dispatch

- 18.004 Dispatch

Number Of 911 Calls By Department

1013012 - Public Works

- 19.004 Departmental Support

Salary Support by Fund

1015034 - Facilities Maintenance

- 20.004 City Hall
- 20.005 Northgate
- 20.006 Public Safety
- 20.007 Direct Maintenance Support
- 20.008 Custodial Services

Total Square Footage Occupied By Department
Total Square Footage Occupied By Department
Total Square Footage Occupied By Department/Fund
Time Record Logs
Total Square Footage Occupied By Department/Fund

CARSON CITY, NEVADA

SCHEDULE 1.01

BUILDING USE CHARGE

NATURE AND EXTENT OF SERVICE

Building use charges are allowable for plan purposes. Carson City tracks depreciation of component units of each facility. Components are depreciated over 30, 40, or 50 years depending on the useful life. Land acquisition costs are disallowed and have not been included in the cost from which use charges are determined. The following facilities are reflected in this schedule:

<u>Building</u>	<u>Cost Through 6/30/2009</u>	<u>Use Charge</u>
City Hall	\$ 2,424,195	\$ 48,484
Northgate	1,421,415	28,428
Public Safety Complex	23,271,251	465,425
Dispatch	<u>633,398</u>	<u>12,668</u>
Total	<u>\$27,750,259</u>	<u>\$555,005</u>

Use charges for these buildings have been allocated based on usable departmental square footage.

**Building Use Charge
Costs to be allocated**

<u>Expenditures Per Financial Statement:</u>	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Departmental cost adjustments:				
City Hall	\$48,484			
Northgate	\$28,428			
Public Safety Complex	\$465,425			
Dispatch	\$12,668			
Total departmental cost adjustments:	<u>\$555,005</u>			<u>\$555,005</u>
Total to be allocated	<u>\$555,005</u>			<u>\$555,005</u>

**Building Use Charge
Schedule of costs to be
allocated by function**

	<u>Total</u>	<u>General & Admin</u>	<u>City Hall</u>	<u>Northgate</u>	<u>Public Safety Complex</u>	<u>Dispatch</u>
<u>Other Expense and Cost</u>						
SALARIES & WAGES						
FRINGE BENEFITS						
<u>Cost Adjustments</u>						
City Hall	\$48,484		\$48,484			
Northgate	\$28,428			\$28,428		
Public Safety Complex	\$465,425				\$465,425	
Dispatch	\$12,668					\$12,668
Functional Cost	\$555,005		\$48,484	\$28,428	\$465,425	\$12,668
Allocable Costs	\$555,005		\$48,484	\$28,428	\$465,425	\$12,668
1st Allocation	\$555,005		\$48,484	\$28,428	\$465,425	\$12,668
Functional Cost						
Allocable Costs						
2nd Allocation						
Total allocated	\$555,005		\$48,484	\$28,428	\$465,425	\$12,668

Building Use Charge
Detail allocation of
City Hall

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	701	4.779 %	\$2,317		\$2,317		\$2,317
Treasurer	1,882	12.831 %	\$6,221		\$6,221		\$6,221
Assessor	1,412	9.626 %	\$4,667		\$4,667		\$4,667
City Manager	3,279	22.355 %	\$10,838		\$10,838		\$10,838
Finance	1,548	10.554 %	\$5,117		\$5,117		\$5,117
Human Resources	3,052	20.807 %	\$10,088		\$10,088		\$10,088
Information Technology	2,027	13.819 %	\$6,700		\$6,700		\$6,700
Internal Auditor	142	0.968 %	\$469		\$469		\$469
Group Medical Insurance	164	1.118 %	\$542		\$542		\$542
Workers Compensation Ins	461	3.143 %	\$1,525		\$1,525		\$1,525
Total	<u>14,668</u>	<u>100.000 %</u>	<u>\$48,484</u>		<u>\$48,484</u>		<u>\$48,484</u>

(A) Alloc basis: Total Square Footage Occupied By Department

Source: Facilities Maintenance

Building Use Charge
Detail allocation of
Northgate

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Recorder	455	2.962 %	\$842		\$842		\$842
Planning	3,840	25.000 %	\$7,107		\$7,107		\$7,107
Cooperative Extension	2,688	17.500 %	\$4,975		\$4,975		\$4,975
Building Permits	3,840	25.000 %	\$7,107		\$7,107		\$7,107
All Other	1,152	7.500 %	\$2,132		\$2,132		\$2,132
Public Works	<u>3,385</u>	<u>22.038 %</u>	<u>\$6,265</u>		<u>\$6,265</u>		<u>\$6,265</u>
Total	15,360	100.000 %	\$28,428		\$28,428		\$28,428

(A) Alloc basis: Total Square Footage Occupied By Department

Source: Facilities Maintenance

**Building Use Charge
Detail allocation of
Public Safety Complex**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Recorder	8,147	15.142 %	\$70,473		\$70,473		\$70,473
Records Management	1,920	3.568 %	\$16,608		\$16,608		\$16,608
Collections	336	0.624 %	\$2,906		\$2,906		\$2,906
District Attorney	7,358	13.675 %	\$63,648		\$63,648		\$63,648
Detention Facility	5,590	10.389 %	\$48,355		\$48,355		\$48,355
Justice Court	30,454	56.602 %	\$263,435		\$263,435		\$263,435
Total	53,805	100.000 %	\$465,425		\$465,425		\$465,425

(A) Alloc basis: Total Square Footage Occupied By Department

Source: Facilities Maintenance

Building Use Charge
Detail allocation of
Dispatch

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Dispatch	1	100.000 %	\$12,668		\$12,668		\$12,668
Total	1	100.000 %	\$12,668		\$12,668		\$12,668

(A) Alloc basis: Direct Allocation to Dispatch

Source: Facilities Maintenance

Building Use Charge
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Hall</u>	<u>Northgate</u>	<u>Public Safety Complex</u>	<u>Dispatch</u>
Board of Supervisors	\$2,317	\$2,317			
Records Management	\$16,608			\$16,608	
Treasurer	\$6,221	\$6,221			
District Attorney	\$63,648			\$63,648	
City Manager	\$10,838	\$10,838			
Finance	\$5,117	\$5,117			
Human Resources	\$10,088	\$10,088			
Information Technology	\$6,700	\$6,700			
Internal Auditor	\$469	\$469			
Planning	\$7,107		\$7,107		
Dispatch	\$12,668				\$12,668
Public Works	\$6,265		\$6,265		
Recorder	\$71,315		\$842	\$70,473	
Collections	\$2,906			\$2,906	
Assessor	\$4,667	\$4,667			
Detention Facility	\$48,355			\$48,355	
Justice Court	\$263,435			\$263,435	
Cooperative Extension	\$4,975		\$4,975		
Building Permits	\$7,107		\$7,107		
Group Medical Insurance	\$542	\$542			
Workers Compensation Ins	\$1,525	\$1,525			
All Other	\$2,132		\$2,132		
Total	\$555,005	\$48,484	\$28,428	\$465,425	\$12,668

CARSON CITY, NEVADA
SCHEDULE 2.01

EQUIPMENT USE CHARGE

NATURE AND EXTENT OF SERVICE

Equipment use allowance or depreciation is allowable for plan purposes for all County-owned equipment, including furniture and fixtures, data processing equipment, and vehicles. These classifications of equipment use the separate rates itemized as follows:

<u>Category</u>	<u>Useful Life</u>	<u>Rate Applied</u>	<u>Cost Through 6/30/09</u>	<u>Use Charge</u>
Furniture, fixtures, and equipment	10 years	10.000%	\$ 964,581	\$ 96,458
Furniture, fixtures, and equipment	5 years	20.000%	<u>815,706</u>	<u>163,141</u>
Total			\$1,780,287	\$259,599

Costs have been allocated to central service departments based on the current depreciation of equipment as determined by Carson City Fixed Asset Allowances.

Equipment Use Charge
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Departmental cost adjustments:				
TEN YEAR EQUIPMENT	\$96,458			
FIVE YEAR EQUIPMENT	\$163,141			
Total departmental cost adjustments:	<u>\$259,599</u>			<u>\$259,599</u>
Total to be allocated	<u>\$259,599</u>			<u>\$259,599</u>

Equipment Use Charge
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Ten Year Furniture, Fixtures & Equip</u>	<u>Five Year Furniture, Fixtures & Equip</u>
<u>Other Expense and Cost</u>				
SALARIES & WAGES				
FRINGE BENEFITS				
<u>Cost Adjustments</u>				
TEN YEAR EQUIPMENT	\$96,458		\$96,458	
FIVE YEAR EQUIPMENT	\$163,141			\$163,141
Functional Cost	\$259,599		\$96,458	\$163,141
Allocable Costs	\$259,599		\$96,458	\$163,141
1st Allocation	\$259,599		\$96,458	\$163,141
Functional Cost				
Allocable Costs				
2nd Allocation				
Total allocated	\$259,599		\$96,458	\$163,141

Equipment Use Charge
Detail allocation of
Ten Year Furniture, Fixtures & Equip

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Facilities Maintenance	159,483	16.534 %	\$15,948		\$15,948		\$15,948
Records Management	16,322	1.692 %	\$1,632		\$1,632		\$1,632
Dispatch	222,616	23.079 %	\$22,262		\$22,262		\$22,262
District Attorney	119,336	12.372 %	\$11,934		\$11,934		\$11,934
Information Technology	346,572	35.930 %	\$34,657		\$34,657		\$34,657
Public Works	39,292	4.073 %	\$3,929		\$3,929		\$3,929
Geographic Information Systems	26,052	2.701 %	\$2,605		\$2,605		\$2,605
City Manager	15,330	1.589 %	\$1,533		\$1,533		\$1,533
Purchasing	19,578	2.030 %	\$1,958		\$1,958		\$1,958
Total	<u>964,581</u>	<u>100.000 %</u>	<u>\$96,458</u>		<u>\$96,458</u>		<u>\$96,458</u>

(A) Alloc basis: Value of General Equipment by Department

Source: Fixed Assets Current Operations Report

**Equipment Use Charge
Detail allocation of
Five Year Furniture, Fixtures & Equip**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Information Technology	731,284	89.650 %	\$146,257		\$146,257		\$146,257
Dispatch	68,251	8.367 %	\$13,650		\$13,650		\$13,650
District Attorney	16,171	1.983 %	\$3,234		\$3,234		\$3,234
Total	815,706	100.000 %	\$163,141		\$163,141		\$163,141

(A) Alloc basis: Value of Information Technology Equipment By Department

Source: Fixed Assets Current Operations Report

Equipment Use Charge
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Ten Year Furniture, Fixtures & Equip</u>	<u>Five Year Furniture, Fixtures & Equip</u>
Records Management	\$1,632	\$1,632	
District Attorney	\$15,168	\$11,934	\$3,234
City Manager	\$1,533	\$1,533	
Information Technology	\$180,914	\$34,657	\$146,257
Geographic Information Systems	\$2,605	\$2,605	
Purchasing	\$1,958	\$1,958	
Dispatch	\$35,912	\$22,262	\$13,650
Public Works	\$3,929	\$3,929	
Facilities Maintenance	\$15,948	\$15,948	
Total	<u>\$259,599</u>	<u>\$96,458</u>	<u>\$163,141</u>

CARSON CITY, NEVADA
SCHEDULE 3.01

BOARD OF SUPERVISORS

NATURE AND EXTENT OF SERVICE

The Board of Supervisors is the legislative and executive, policy-setting body. The Board enacts local laws, resolutions, and policies required by law and recommended by staff and constituents. Department support costs are allocated based on total expenditures by department/fund.

Board of Supervisors
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$222,187			\$222,187
Allocated additions:				
1 - Building Use Charge	\$2,317		\$2,317	
1010100 - Board of Supervisors		\$540	\$540	
1010212 - Clerk		\$146,830	\$146,830	
1010214 - Records Management		\$7,839	\$7,839	
1010500 - District Attorney		\$50,838	\$50,838	
1010600 - City Manager		\$1,176	\$1,176	
1010701 - Finance		\$1,831	\$1,831	
1010705 - Human Resources		\$623	\$623	
1010710 - Information Technology		\$3,459	\$3,459	
1010720 - Purchasing		\$17	\$17	
1010730 - City Hall		\$9,711	\$9,711	
1010800 - Internal Auditor		\$156	\$156	
1015034 - Facilities Maintenance		\$3,887	\$3,887	
Total allocated additions:	<u>\$2,317</u>	<u>\$226,907</u>	<u>\$229,224</u>	<u>\$229,224</u>
Total to be allocated	<u><u>\$224,504</u></u>	<u><u>\$226,907</u></u>		<u><u>\$451,411</u></u>

Board of Supervisors
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Countywide Support</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$135,419		\$135,419
FRINGE BENEFITS	\$67,436		\$67,436
<u>Other Expense and Cost</u>			
SERVICE AND SUPPLIES	\$19,332		\$19,332
Departmental Expenditures	<u>\$222,187</u>		<u>\$222,187</u>
Additions: 1st			
Other	<u>\$2,317</u>	<u>\$2,317</u>	
Functional Cost	<u>\$224,504</u>	<u>\$2,317</u>	<u>\$222,187</u>
Reallocate Admin		(\$2,317)	<u>\$2,317</u>
Allocable Costs	<u>\$224,504</u>		<u>\$224,504</u>
1st Allocation	<u>\$224,504</u>		<u>\$224,504</u>
Additions: 2nd			
Other	<u>\$226,907</u>	<u>\$226,907</u>	
Functional Cost	<u>\$226,907</u>	<u>\$226,907</u>	
Reallocate Admin		(\$226,907)	<u>\$226,907</u>
Allocable Costs	<u>\$226,907</u>		<u>\$226,907</u>
2nd Allocation	<u>\$226,907</u>		<u>\$226,907</u>
Total allocated	<u>\$451,411</u>		<u>\$451,411</u>

**Board of Supervisors
Detail allocation of
Countywide Support**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	222,187	0.241 %	\$540		\$540		\$540
Clerk	351,537	0.381 %	\$855		\$855	\$866	\$1,721
Recorder	341,890	0.370 %	\$831		\$831	\$842	\$1,673
Records Management	176,289	0.191 %	\$429		\$429	\$434	\$863
Public Safety Complex	391,456	0.424 %	\$952		\$952	\$964	\$1,916
Elections	254,679	0.276 %	\$619		\$619	\$627	\$1,246
Treasurer	434,699	0.471 %	\$1,057		\$1,057	\$1,071	\$2,128
Assessor	575,529	0.623 %	\$1,399		\$1,399	\$1,418	\$2,817
District Attorney	2,176,225	2.357 %	\$5,291		\$5,291	\$5,361	\$10,652
City Manager	453,040	0.491 %	\$1,101		\$1,101	\$1,116	\$2,217
Public Defender	1,107,100	1.199 %	\$2,692		\$2,692	\$2,727	\$5,419
Community Support	500	0.001 %	\$1		\$1	\$1	\$2
Economic Development	669,730	0.725 %	\$1,628		\$1,628	\$1,650	\$3,278
Finance	630,018	0.682 %	\$1,532		\$1,532	\$1,552	\$3,084
Human Resources	279,891	0.303 %	\$680		\$680	\$689	\$1,369
Information Technology	1,368,520	1.482 %	\$3,327		\$3,327	\$3,371	\$6,698
Geographic Information Systems	293,512	0.318 %	\$714		\$714	\$723	\$1,437
Purchasing	131,181	0.142 %	\$319		\$319	\$323	\$642
City Hall	117,392	0.127 %	\$285		\$285	\$289	\$574
Welfare	349,746	0.379 %	\$850		\$850	\$862	\$1,712
Internal Auditor	62,249	0.067 %	\$151		\$151	\$153	\$304
Planning	480,203	0.520 %	\$1,168		\$1,168	\$1,183	\$2,351
Business License	84,511	0.092 %	\$205		\$205	\$208	\$413
Code Enforcement	150,887	0.163 %	\$367		\$367	\$372	\$739
Sheriff Administration	1,311,475	1.420 %	\$3,189		\$3,189	\$3,230	\$6,419
Sheriff Operations	7,815,335	8.464 %	\$19,001		\$19,001	\$19,251	\$38,252
Sheriff General Services	679,090	0.735 %	\$1,651		\$1,651	\$1,673	\$3,324
Detention Facility	3,655,675	3.959 %	\$8,888		\$8,888	\$9,005	\$17,893
Dispatch	1,627,138	1.762 %	\$3,956		\$3,956	\$4,008	\$7,964
Trinet Grant	88,183	0.095 %	\$214		\$214	\$217	\$431
Fire Administration	231,578	0.251 %	\$563		\$563	\$570	\$1,133
Warren Engine Co. No. 1	16,965	0.018 %	\$41		\$41	\$42	\$83
Fire Operations	6,040,978	6.542 %	\$14,687		\$14,687	\$14,880	\$29,567
Fire Prevention	547,977	0.593 %	\$1,332		\$1,332	\$1,350	\$2,682
Fire Training	439,945	0.476 %	\$1,070		\$1,070	\$1,084	\$2,154
Emergency Management	94,303	0.102 %	\$229		\$229	\$232	\$461
Public Works	2,241,809	2.428 %	\$5,450		\$5,450	\$5,522	\$10,972
Juvenile Court	362,125	0.392 %	\$880		\$880	\$892	\$1,772
Juvenile Probation	1,243,521	1.347 %	\$3,023		\$3,023	\$3,063	\$6,086
Juvenile Detention	1,335,758	1.447 %	\$3,248		\$3,248	\$3,290	\$6,538
Justice Court	3,201,390	3.467 %	\$7,783		\$7,783	\$7,886	\$15,669

**Board of Supervisors
Detail allocation of
Countywide Support**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Alternative Sentencing	1,165,858	1.263 %	\$2,835		\$2,835	\$2,872	\$5,707
Parks Administration	387,578	0.420 %	\$942		\$942	\$955	\$1,897
Park Maintenance	1,453,562	1.574 %	\$3,534		\$3,534	\$3,580	\$7,114
Grants, Gifts, Donations	131,111	0.142 %	\$319		\$319	\$323	\$642
Facilities Maintenance	1,433,733	1.553 %	\$3,486		\$3,486	\$3,532	\$7,018
Swimming Pool	722,380	0.782 %	\$1,756		\$1,756	\$1,779	\$3,535
Community Center	339,066	0.367 %	\$824		\$824	\$835	\$1,659
Recreation	633,577	0.686 %	\$1,540		\$1,540	\$1,561	\$3,101
Pony Express Pavilion	24,254	0.026 %	\$59		\$59	\$60	\$119
Sports	392,588	0.425 %	\$954		\$954	\$967	\$1,921
Library	1,485,234	1.608 %	\$3,611		\$3,611	\$3,658	\$7,269
Health	442,907	0.480 %	\$1,077		\$1,077	\$1,091	\$2,168
Landfill Administration	1,581,624	1.713 %	\$3,845		\$3,845	\$3,896	\$7,741
Animal Services	419,119	0.454 %	\$1,019		\$1,019	\$1,032	\$2,051
Cooperative Extension	189,503	0.205 %	\$461		\$461	\$467	\$928
Supplemental Indigent	1,304,875	1.413 %	\$3,173		\$3,173	\$3,214	\$6,387
Senior Citizens	415,672	0.450 %	\$1,011		\$1,011	\$1,024	\$2,035
Capital Acquisition	495,845	0.537 %	\$1,206		\$1,206	\$1,221	\$2,427
Carson City Transit	775,341	0.840 %	\$1,885		\$1,885	\$1,910	\$3,795
Library Gift	46,450	0.050 %	\$113		\$113	\$114	\$227
Administrative Assessment	59,870	0.065 %	\$146		\$146	\$147	\$293
Traffic/Transportation	97,679	0.106 %	\$237		\$237	\$241	\$478
Regional Transportation	1,231,951	1.334 %	\$2,995		\$2,995	\$3,035	\$6,030
Quality of Life	994,029	1.076 %	\$2,417		\$2,417	\$2,449	\$4,866
Street Maintenance	3,037,500	3.289 %	\$7,385		\$7,385	\$7,482	\$14,867
Immunization Program	1,271,377	1.377 %	\$3,091		\$3,091	\$3,132	\$6,223
Commissary Fund	181,487	0.197 %	\$441		\$441	\$447	\$888
Firefighter Retirement Medical	52,517	0.057 %	\$128		\$128	\$129	\$257
Capital Facilities	75,087	0.081 %	\$183		\$183	\$185	\$368
Residential Construction	126,249	0.137 %	\$307		\$307	\$311	\$618
Debt Svc-Carson City	1,382	0.001 %	\$3		\$3	\$3	\$6
Ambulance	4,276,795	4.632 %	\$10,398		\$10,398	\$10,535	\$20,933
Stormwater Drainage	639,653	0.693 %	\$1,555		\$1,555	\$1,576	\$3,131
Sewer Operation	3,598,495	3.897 %	\$8,749		\$8,749	\$8,864	\$17,613
Sewer Capitalization	580,155	0.628 %	\$1,411		\$1,411	\$1,429	\$2,840
Water	5,565,493	6.027 %	\$13,531		\$13,531	\$13,709	\$27,240
Building Permits	748,220	0.810 %	\$1,819		\$1,819	\$1,843	\$3,662
Cemetery	133,891	0.145 %	\$326		\$326	\$330	\$656
Fleet Management	769,081	0.833 %	\$1,870		\$1,870	\$1,894	\$3,764
Group Medical Insurance	6,829,099	7.396 %	\$16,603		\$16,603	\$16,822	\$33,425
Workers Compensation Ins	1,663,987	1.802 %	\$4,046		\$4,046	\$4,099	\$8,145

Board of Supervisors
Detail allocation of
Countywide Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Insurance Fund	917,672	0.994 %	\$2,231		\$2,231	\$2,260	\$4,491
Redevelopment	983,280	1.065 %	\$2,391		\$2,391	\$2,422	\$4,813
Redevelopment Revolving	59,480	0.064 %	\$145		\$145	\$147	\$292
Redevelopment Tax	10,885	0.012 %	\$26		\$26	\$27	\$53
School Debt Service	1,750	0.002 %	\$4		\$4	\$4	\$8
Tourism Authority	358,499	0.388 %	\$872		\$872	\$883	\$1,755
Tricounty Railway	679,639	0.736 %	\$1,652		\$1,652	\$1,674	\$3,326
Sierra Forest Fire Protect	432,106	0.468 %	\$1,051		\$1,051	\$1,064	\$2,115
Sub-Conservancy District	343,790	0.372 %	\$836		\$836	\$847	\$1,683
Controller Trust Fund	43,999	0.048 %	\$107		\$107	\$108	\$215
Medical	407,905	0.442 %	\$992		\$992	\$1,005	\$1,997
Environmental Health	289,322	0.313 %	\$703		\$703	\$713	\$1,416
All Other	1,250	0.002 %	\$5		\$5	\$3	\$8
Total	<u>92,340,067</u>	<u>100.000 %</u>	<u>\$224,504</u>		<u>\$224,504</u>	<u>\$226,907</u>	<u>\$451,411</u>

(A) Alloc basis: Total Expenditures By Dept/Fund (Exc. Capital, Debt)

Source: Expenditure Worksheet

Board of Supervisors
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Countywide Support</u>
Board of Supervisors	\$540	\$540
Clerk	\$1,721	\$1,721
Records Management	\$863	\$863
Public Safety Complex	\$1,916	\$1,916
Treasurer	\$2,128	\$2,128
District Attorney	\$10,652	\$10,652
City Manager	\$2,217	\$2,217
Finance	\$3,084	\$3,084
Human Resources	\$1,369	\$1,369
Information Technology	\$6,698	\$6,698
Geographic Information Systems	\$1,437	\$1,437
Purchasing	\$642	\$642
City Hall	\$574	\$574
Internal Auditor	\$304	\$304
Planning	\$2,351	\$2,351
Dispatch	\$7,964	\$7,964
Public Works	\$10,972	\$10,972
Facilities Maintenance	\$7,018	\$7,018
Recorder	\$1,673	\$1,673
Elections	\$1,246	\$1,246
Assessor	\$2,817	\$2,817
Public Defender	\$5,419	\$5,419
Community Support	\$2	\$2
Economic Development	\$3,278	\$3,278
Welfare	\$1,712	\$1,712
Business License	\$413	\$413
Code Enforcement	\$739	\$739
Sheriff Administration	\$6,419	\$6,419
Sheriff Operations	\$38,252	\$38,252
Sheriff General Services	\$3,324	\$3,324
Detention Facility	\$17,893	\$17,893
Trinet Grant	\$431	\$431
Fire Administration	\$1,133	\$1,133
Warren Engine Co. No. 1	\$83	\$83
Fire Operations	\$29,567	\$29,567
Fire Prevention	\$2,682	\$2,682
Fire Training	\$2,154	\$2,154
Emergency Management	\$461	\$461
Juvenile Court	\$1,772	\$1,772
Juvenile Probation	\$6,086	\$6,086
Juvenile Detention	\$6,538	\$6,538

Board of Supervisors
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Countywide Support</u>
Justice Court	\$15,669	\$15,669
Alternative Sentencing	\$5,707	\$5,707
Parks Administration	\$1,897	\$1,897
Park Maintenance	\$7,114	\$7,114
Grants, Gifts, Donations	\$642	\$642
Swimming Pool	\$3,535	\$3,535
Community Center	\$1,659	\$1,659
Recreation	\$3,101	\$3,101
Pony Express Pavilion	\$119	\$119
Sports	\$1,921	\$1,921
Library	\$7,269	\$7,269
Health	\$2,168	\$2,168
Landfill Administration	\$7,741	\$7,741
Medical	\$1,997	\$1,997
Environmental Health	\$1,416	\$1,416
Animal Services	\$2,051	\$2,051
Cooperative Extension	\$928	\$928
Supplemental Indigent	\$6,387	\$6,387
Senior Citizens	\$2,035	\$2,035
Capital Acquisition	\$2,427	\$2,427
Carson City Transit	\$3,795	\$3,795
Library Gift	\$227	\$227
Administrative Assessment	\$293	\$293
Traffic/Transportation	\$478	\$478
Regional Transportation	\$6,030	\$6,030
Quality of Life	\$4,866	\$4,866
Street Maintenance	\$14,867	\$14,867
Immunization Program	\$6,223	\$6,223
Commissary Fund	\$888	\$888
Firefighter Retirement Medical	\$257	\$257
Capital Facilities	\$368	\$368
Residential Construction	\$618	\$618
Debt Svc-Carson City	\$6	\$6
Ambulance	\$20,933	\$20,933
Stormwater Drainage	\$3,131	\$3,131
Sewer Operation	\$17,613	\$17,613
Sewer Capitalization	\$2,840	\$2,840
Water	\$27,240	\$27,240
Building Permits	\$3,662	\$3,662
Cemetery	\$656	\$656
Fleet Management	\$3,764	\$3,764

Board of Supervisors
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Countywide Support</u>
Group Medical Insurance	\$33,425	\$33,425
Workers Compensation Ins	\$8,145	\$8,145
Insurance Fund	\$4,491	\$4,491
Redevelopment	\$4,813	\$4,813
Redevelopment Revolving	\$292	\$292
Redevelopment Tax	\$53	\$53
School Debt Service	\$8	\$8
Tourism Authority	\$1,755	\$1,755
Tricounty Railway	\$3,326	\$3,326
Sierra Forest Fire Protect	\$2,115	\$2,115
Sub-Conservancy District	\$1,683	\$1,683
Controller Trust Fund	\$215	\$215
All Other	\$8	\$8
Total	<u>\$451,411</u>	<u>\$451,411</u>

CARSON CITY, NEVADA
SCHEDULE 4.01

CLERK

NATURE AND EXTENT OF SERVICE

The Clerk serves as the clerk of the Board of Supervisors and other boards and committees. The costs of the department are allocated to departments that have a Board and Commission meetings attended by the Clerk's office.

Clerk
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$351,537			\$351,537
Allocated additions:				
1010100 - Board of Supervisors	\$855	\$866	\$1,721	
1010214 - Records Management		\$36,178	\$36,178	
1010600 - City Manager		\$1,861	\$1,861	
1010701 - Finance		\$2,243	\$2,243	
1010705 - Human Resources		\$2,274	\$2,274	
1010710 - Information Technology		\$5,135	\$5,135	
1010720 - Purchasing		\$15	\$15	
1010800 - Internal Auditor		\$247	\$247	
Total allocated additions:	<u>\$855</u>	<u>\$48,819</u>	<u>\$49,674</u>	<u>\$49,674</u>
Total to be allocated	<u><u>\$352,392</u></u>	<u><u>\$48,819</u></u>		<u><u>\$401,211</u></u>

Clerk
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Boards & Commission</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$257,375		\$257,375
FRINGE BENEFITS	\$76,986		\$76,986
<u>Other Expense and Cost</u>			
SERVICE AND SUPPLIES	\$17,176		\$17,176
Departmental Expenditures	\$351,537		\$351,537
Additions: 1st			
Other	\$855	\$855	
Functional Cost	\$352,392	\$855	\$351,537
Reallocate Admin		(\$855)	\$855
Allocable Costs	\$352,392		\$352,392
1st Allocation	\$352,392		\$352,392
Additions: 2nd			
Other	\$48,819	\$48,819	
Functional Cost	\$48,819	\$48,819	
Reallocate Admin		(\$48,819)	\$48,819
Allocable Costs	\$48,819		\$48,819
2nd Allocation	\$48,819		\$48,819
Total allocated	\$401,211		\$401,211

**Clerk
Detail allocation of
Boards & Commission**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	5	41.667 %	\$146,830		\$146,830		\$146,830
Planning	1	8.333 %	\$29,366		\$29,366	\$6,974	\$36,340
Library	1	8.333 %	\$29,366		\$29,366	\$6,974	\$36,340
Airport	1	8.333 %	\$29,366		\$29,366	\$6,974	\$36,340
Regional Transportation	2	16.667 %	\$58,732		\$58,732	\$13,948	\$72,680
Redevelopment	1	8.333 %	\$29,366		\$29,366	\$6,974	\$36,340
Quality of Life	1	8.334 %	\$29,366		\$29,366	\$6,975	\$36,341
Total	12	100.000 %	\$352,392		\$352,392	\$48,819	\$401,211

(A) Alloc basis: Number of Boards & Commissions By Department

Source: Resident Handbook For Boards, Commissions, & Com

Clerk
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Boards & Commission</u>
Board of Supervisors	\$146,830	\$146,830
Planning	\$36,340	\$36,340
Library	\$36,340	\$36,340
Airport	\$36,340	\$36,340
Regional Transportation	\$72,680	\$72,680
Quality of Life	\$36,341	\$36,341
Redevelopment	\$36,340	\$36,340
Total	<u>\$401,211</u>	<u>\$401,211</u>

CARSON CITY, NEVADA
SCHEDULE 5.01

RECORD MANAGEMENT

NATURE AND EXTENT OF SERVICE

The Record Management office has established guidelines for inventorying, cataloging, retaining, and transferring all records. Established and operates a records center for the purpose of storing and servicing records that need not be retained in office space. Costs of the department are allocated based on the number of records filmed and scanned by departments.

Records Management
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$176,289			\$176,289
Allocated additions:				
1 - Building Use Charge	\$16,608		\$16,608	
2 - Equipment Use Charge	\$1,632		\$1,632	
1010100 - Board of Supervisors	\$429	\$434	\$863	
1010215 - Public Safety Complex		\$13,483	\$13,483	
1010600 - City Manager		\$933	\$933	
1010701 - Finance		\$1,407	\$1,407	
1010705 - Human Resources		\$374	\$374	
1010710 - Information Technology		\$1,817	\$1,817	
1010720 - Purchasing		\$47	\$47	
1010800 - Internal Auditor		\$124	\$124	
1015034 - Facilities Maintenance		\$8,083	\$8,083	
Total allocated additions:	<u>\$18,669</u>	<u>\$26,702</u>	<u>\$45,371</u>	<u>\$45,371</u>
Total to be allocated	<u>\$194,958</u>	<u>\$26,702</u>		<u>\$221,660</u>

Records Management
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Records Management</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$100,503		\$100,503
FRINGE BENEFITS	\$21,844		\$21,844
<u>Other Expense and Cost</u>			
SERVICE AND SUPPLIES	\$53,942		\$53,942
Departmental Expenditures	\$176,289		\$176,289
Additions: 1st			
Other	\$18,669	\$18,669	
Functional Cost	\$194,958	\$18,669	\$176,289
Reallocate Admin		(\$18,669)	\$18,669
Allocable Costs	\$194,958		\$194,958
1st Allocation	\$194,958		\$194,958
Additions: 2nd			
Other	\$26,702	\$26,702	
Functional Cost	\$26,702	\$26,702	
Reallocate Admin		(\$26,702)	\$26,702
Allocable Costs	\$26,702		\$26,702
2nd Allocation	\$26,702		\$26,702
Total allocated	\$221,660		\$221,660

Records Management
Detail allocation of
Records Management

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Clerk	50,048	18.557 %	\$36,178		\$36,178		\$36,178
Justice Court	205,477	76.188 %	\$148,534		\$148,534	\$26,276	\$174,810
Board of Supervisors	10,844	4.021 %	\$7,839		\$7,839		\$7,839
All Other	2,998	1.112 %	\$2,167		\$2,167	\$383	\$2,550
Elections	331	0.122 %	\$240		\$240	\$43	\$283
Total	<u>269,698</u>	<u>100.000 %</u>	<u>\$194,958</u>		<u>\$194,958</u>	<u>\$26,702</u>	<u>\$221,660</u>

(A) Alloc basis: Number of Records Filmed and Scanned By Department

Source: Jon Stone - Monthly Count For Records Management

Records Management
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Records Management</u>
Board of Supervisors	\$7,839	\$7,839
Clerk	\$36,178	\$36,178
Elections	\$283	\$283
Justice Court	\$174,810	\$174,810
All Other	\$2,550	\$2,550
Total	<u>\$221,660</u>	<u>\$221,660</u>

CARSON CITY, NEVADA

SCHEDULE 6.01

PUBLIC SAFETY COMPLEX

NATURE AND EXTENT OF SERVICE

The Public Safety Complex Department code accounts for utility, postage, fax and supply costs for the entire building. Costs are broken out into the following functions: Utilities and Common costs.

- **Utilities** – Related costs are allocated to occupying departments based on square footage.
- **Common Costs** – Costs such as fax, copier, and postage costs, are allocated to occupying departments based on the number of FTE's by department.

Public Safety Complex
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$391,456			\$391,456
Allocated additions:				
1010100 - Board of Supervisors	\$952	\$964	\$1,916	
1010600 - City Manager		\$2,072	\$2,072	
1010701 - Finance		\$2,840	\$2,840	
1010720 - Purchasing		\$340	\$340	
1010800 - Internal Auditor		\$275	\$275	
Total allocated additions:	<u>\$952</u>	<u>\$6,491</u>	<u>\$7,443</u>	<u>\$7,443</u>
Total to be allocated	<u>\$392,408</u>	<u>\$6,491</u>		<u>\$398,899</u>

Public Safety Complex
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Utilities</u>	<u>Common Costs</u>
<u>Other Expense and Cost</u>				
SALARIES & WAGES				
FRINGE BENEFITS				
<u>Other Expense and Cost</u>				
OFFICE SUPPLIES	\$20,420			\$20,420
POWER	\$243,705		\$243,705	
HEATING	\$91,286		\$91,286	
WATER/SEWER CHARGES	\$21,025		\$21,025	
STORM DRAIN CHARGE	\$259		\$259	
R&M SERVICES	\$14,761		\$14,761	
Departmental Expenditures	\$391,456		\$371,036	\$20,420
Additions: 1st				
Other	\$952	\$952		
Functional Cost	\$392,408	\$952	\$371,036	\$20,420
Reallocate Admin		(\$952)	\$902	\$50
Allocable Costs	\$392,408		\$371,938	\$20,470
1st Allocation	\$392,408		\$371,938	\$20,470
Additions: 2nd				
Other	\$6,491	\$6,491		
Functional Cost	\$6,491	\$6,491		
Reallocate Admin		(\$6,491)	\$6,152	\$339
Allocable Costs	\$6,491		\$6,152	\$339
2nd Allocation	\$6,491		\$6,152	\$339
Total allocated	\$398,899		\$378,090	\$20,809

Public Safety Complex
Detail allocation of
Utilities

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Recorder	8,147	15.142 %	\$56,318		\$56,318	\$966	\$57,284
Records Management	1,920	3.568 %	\$13,272		\$13,272		\$13,272
Collections	336	0.624 %	\$2,323		\$2,323	\$40	\$2,363
District Attorney	7,358	13.675 %	\$50,864		\$50,864	\$872	\$51,736
Detention Facility	5,590	10.389 %	\$38,642		\$38,642	\$663	\$39,305
Justice Court	30,454	56.602 %	\$210,519		\$210,519	\$3,611	\$214,130
Total	53,805	100.000 %	\$371,938		\$371,938	\$6,152	\$378,090

(A) Alloc basis: Square Footage by Department

Source: Facilities Maintenance

Public Safety Complex
Detail allocation of
Common Costs

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Records Management	1	1.031 %	\$211		\$211		\$211
Recorder	4	4.124 %	\$844		\$844	\$14	\$858
District Attorney	22	22.680 %	\$4,643		\$4,643	\$78	\$4,721
Sheriff Administration	8	8.247 %	\$1,688		\$1,688	\$28	\$1,716
Detention Facility	35	36.082 %	\$7,386		\$7,386	\$124	\$7,510
Justice Court	27	27.836 %	\$5,698		\$5,698	\$95	\$5,793
Total	97	100.000 %	\$20,470		\$20,470	\$339	\$20,809

(A) Alloc basis: Number of Positions By Department/Fund

Source: Personnel Position Control Report

Public Safety Complex
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Utilities</u>	<u>Common Costs</u>
Records Management	\$13,483	\$13,272	\$211
District Attorney	\$56,457	\$51,736	\$4,721
Recorder	\$58,142	\$57,284	\$858
Collections	\$2,363	\$2,363	
Sheriff Administration	\$1,716		\$1,716
Detention Facility	\$46,815	\$39,305	\$7,510
Justice Court	\$219,923	\$214,130	\$5,793
Total	\$398,899	\$378,090	\$20,809

CARSON CITY, NEVADA

SCHEDULE 7.01

TREASURER

NATURE AND EXTENT OF SERVICE

The Treasurer's Office receives revenues owed to the City, maintains a record of the receipts, balances and reconciles receipts with the Controller's records and invests all surplus money. The functions identified in this department have been allocated as follows:

- **Utility Collection** – These costs are the time spent with water and sewer consumption fees. These costs are allocated evenly between the Sewer, Water and Storm Water Drainage Funds.
- **Banking/Investing** – These costs are the time spent investing and reconciling bank statements. The level of effort by the department is not related to fund size. These costs are allocated evenly to all funds serviced by the Treasurer.
- **Tax Collection** – These costs are related to time spent collecting real and personal property taxes, and all other fines and fees. These costs are identified but not allocated.
- **Parking Ticket Collections** – These costs are related to time spent receipting parking tickets and the billing of outstanding receivables. These costs are allocated directly to Traffic/Transportation (Fund 240).
- **Landfill Collections** – These costs are related to time spent receipting landfill collections and are allocated directly to Landfill Administration.

Prepared by:

Treasurer
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$434,699			\$434,699
Allocated additions:				
1 - Building Use Charge	\$6,221		\$6,221	
1010100 - Board of Supervisors	\$1,057	\$1,071	\$2,128	
1010600 - City Manager		\$2,301	\$2,301	
1010701 - Finance		\$2,714	\$2,714	
1010705 - Human Resources		\$623	\$623	
1010710 - Information Technology		\$14,719	\$14,719	
1010720 - Purchasing		\$58	\$58	
1010730 - City Hall		\$15,129	\$15,129	
1010800 - Internal Auditor		\$306	\$306	
1015034 - Facilities Maintenance		\$10,435	\$10,435	
Total allocated additions:	<u>\$7,278</u>	<u>\$47,356</u>	<u>\$54,634</u>	<u>\$54,634</u>
Total to be allocated	<u><u>\$441,977</u></u>	<u><u>\$47,356</u></u>		<u><u>\$489,333</u></u>

Treasurer
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Utility Collect</u>	<u>Banking/Investments</u>	<u>Tax Collection</u>	<u>Parking Ticket Collections</u>	<u>Landfill Collections</u>
<u>Wages & Benefits</u>							
SALARIES & WAGES	\$263,434	\$84,141	\$39,858	\$61,301	\$65,859	\$10,722	\$1,553
FRINGE BENEFITS	\$103,847	\$33,169	\$15,712	\$24,165	\$25,962	\$4,227	\$612
<u>Other Expense and Cost</u>							
SERVICES & SUPPLIES	\$9,698	\$3,098	\$1,467	\$2,257	\$2,425	\$395	\$56
BANKING FEES	\$29,856			\$29,856			
MAINT SERVICE CONTRACT	\$27,864		\$6,966		\$6,966	\$6,966	\$6,966
Departmental Expenditures	\$434,699	\$120,408	\$64,003	\$117,579	\$101,212	\$22,310	\$9,187
Additions: 1st							
Other	\$7,278	\$7,278					
Functional Cost	\$441,977	\$127,686	\$64,003	\$117,579	\$101,212	\$22,310	\$9,187
Reallocate Admin		(\$127,686)	\$26,002	\$47,768	\$41,119	\$9,064	\$3,733
Allocable Costs	\$441,977		\$90,005	\$165,347	\$142,331	\$31,374	\$12,920
Unallocated	(\$142,331)				(\$142,331)		
1st Allocation	\$299,646		\$90,005	\$165,347		\$31,374	\$12,920
Additions: 2nd							
Other	\$47,356	\$47,356					
Functional Cost	\$47,356	\$47,356					
Reallocate Admin		(\$47,356)	\$9,644	\$17,716	\$15,250	\$3,362	\$1,384
Allocable Costs	\$47,356		\$9,644	\$17,716	\$15,250	\$3,362	\$1,384
Unallocated	(\$15,250)				(\$15,250)		
2nd Allocation	\$32,106		\$9,644	\$17,716		\$3,362	\$1,384
Total allocated	\$331,752		\$99,649	\$183,063		\$34,736	\$14,304

Treasurer
Detail allocation of
Utility Collect

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Sewer Operation	33	33.333 %	\$30,002		\$30,002	\$3,215	\$33,217
Water	33	33.333 %	\$30,002		\$30,002	\$3,215	\$33,217
Stormwater Drainage	33	33.334 %	\$30,001		\$30,001	\$3,214	\$33,215
Total	99	100.000 %	\$90,005		\$90,005	\$9,644	\$99,649

(A) Alloc basis: Direct Allocation to Sewer, Water and Storm Water

Source: Treasurer

Treasurer
Detail allocation of
Banking/Investments

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Non-Departmental	1	2.857 %	\$4,724		\$4,724	\$506	\$5,230
Sewer Operation	1	2.857 %	\$4,724		\$4,724	\$506	\$5,230
Water	1	2.857 %	\$4,724		\$4,724	\$506	\$5,230
Cooperative Extension	1	2.857 %	\$4,724		\$4,724	\$506	\$5,230
Airport	1	2.857 %	\$4,724		\$4,724	\$506	\$5,230
Supplemental Indigent	1	2.857 %	\$4,724		\$4,724	\$506	\$5,230
Capital Projects	1	2.857 %	\$4,724		\$4,724	\$506	\$5,230
Cont. Quality Improvement	1	2.857 %	\$4,724		\$4,724	\$506	\$5,230
Senior Citizens	1	2.857 %	\$4,724		\$4,724	\$506	\$5,230
Capital Acquisition	1	2.857 %	\$4,724		\$4,724	\$506	\$5,230
Carson City Transit	1	2.857 %	\$4,724		\$4,724	\$506	\$5,230
Library Gift	1	2.857 %	\$4,724		\$4,724	\$506	\$5,230
Administrative Assessment	1	2.857 %	\$4,724		\$4,724	\$506	\$5,230
Traffic/Transportation	1	2.857 %	\$4,724		\$4,724	\$506	\$5,230
Regional Transportation	1	2.857 %	\$4,724		\$4,724	\$506	\$5,230
Quality of Life	1	2.857 %	\$4,724		\$4,724	\$506	\$5,230
Street Maintenance	1	2.857 %	\$4,724		\$4,724	\$506	\$5,230
Commissary Fund	1	2.857 %	\$4,724		\$4,724	\$506	\$5,230
Capital Facilities	1	2.857 %	\$4,724		\$4,724	\$506	\$5,230
Residential Construction	1	2.857 %	\$4,724		\$4,724	\$506	\$5,230
Park Construction	1	2.857 %	\$4,724		\$4,724	\$506	\$5,230
Debt Svc-Carson City	1	2.857 %	\$4,724		\$4,724	\$506	\$5,230
Debt Svc-Hospital	1	2.857 %	\$4,724		\$4,724	\$506	\$5,230
Ambulance	1	2.857 %	\$4,724		\$4,724	\$506	\$5,230
Sewer Capitalization	1	2.857 %	\$4,724		\$4,724	\$506	\$5,230
Cemetery	1	2.857 %	\$4,724		\$4,724	\$506	\$5,230
Fleet Management	1	2.857 %	\$4,724		\$4,724	\$506	\$5,230
Workers Compensation Ins	1	2.857 %	\$4,724		\$4,724	\$506	\$5,230
Redevelopment	1	2.857 %	\$4,724		\$4,724	\$506	\$5,230
Redevelopment Tax	1	2.857 %	\$4,724		\$4,724	\$506	\$5,230
Building Permits	1	2.857 %	\$4,724		\$4,724	\$506	\$5,230
CC Sanitary Landfill	1	2.857 %	\$4,724		\$4,724	\$506	\$5,230
Group Medical Insurance	1	2.857 %	\$4,724		\$4,724	\$506	\$5,230
Insurance Fund	1	2.857 %	\$4,724		\$4,724	\$506	\$5,230
Redevelopment Revolving	1	2.862 %	\$4,731		\$4,731	\$512	\$5,243
Total	35	100.000 %	\$165,347		\$165,347	\$17,716	\$183,063

(A) Alloc basis: Equal Allocation To All Funds With Fund Balance

Source: Treasurer

Treasurer
Detail allocation of
Parking Ticket Collections

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Traffic/Transportation	1	100.000 %	\$31,374		\$31,374	\$3,362	\$34,736
Total	1	100.000 %	\$31,374		\$31,374	\$3,362	\$34,736

(A) Alloc basis: Direct Allocation to Traffic/Transportation (Fund 240)

Source: Treasurer

Treasurer
Detail allocation of
Landfill Collections

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Landfill Administration	1	100.000 %	\$12,920		\$12,920	\$1,384	\$14,304
Total	1	100.000 %	\$12,920		\$12,920	\$1,384	\$14,304

(A) Alloc basis: Direct Allocation to Landfill 6804

Source: Treasurer

Treasurer
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Utility Collect</u>	<u>Banking/Investments</u>	<u>Parking Ticket Collections</u>	<u>Landfill Collections</u>
Landfill Administration	\$14,304				\$14,304
Non-Departmental	\$5,230		\$5,230		
Airport	\$5,230		\$5,230		
Cooperative Extension	\$5,230		\$5,230		
Supplemental Indigent	\$5,230		\$5,230		
Capital Projects	\$5,230		\$5,230		
Cont. Quality Improvement	\$5,230		\$5,230		
Senior Citizens	\$5,230		\$5,230		
Capital Acquisition	\$5,230		\$5,230		
Carson City Transit	\$5,230		\$5,230		
Library Gift	\$5,230		\$5,230		
Administrative Assessment	\$5,230		\$5,230		
Traffic/Transportation	\$39,966		\$5,230	\$34,736	
Regional Transportation	\$5,230		\$5,230		
Quality of Life	\$5,230		\$5,230		
Street Maintenance	\$5,230		\$5,230		
Commissary Fund	\$5,230		\$5,230		
Capital Facilities	\$5,230		\$5,230		
Residential Construction	\$5,230		\$5,230		
Park Construction	\$5,230		\$5,230		
Debt Svc-Carson City	\$5,230		\$5,230		
Debt Svc-Hospital	\$5,230		\$5,230		
Ambulance	\$5,230		\$5,230		
Stormwater Drainage	\$33,215	\$33,215			
Sewer Operation	\$38,447	\$33,217	\$5,230		
Sewer Capitalization	\$5,230		\$5,230		
Water	\$38,447	\$33,217	\$5,230		
Building Permits	\$5,230		\$5,230		
Cemetery	\$5,230		\$5,230		
CC Sanitary Landfill	\$5,230		\$5,230		
Fleet Management	\$5,230		\$5,230		
Group Medical Insurance	\$5,230		\$5,230		
Workers Compensation Ins	\$5,230		\$5,230		
Insurance Fund	\$5,230		\$5,230		
Redevelopment	\$5,230		\$5,230		
Redevelopment Revolving	\$5,243		\$5,243		
Redevelopment Tax	\$5,230		\$5,230		
Total	\$331,752	\$99,649	\$183,063	\$34,736	\$14,304

CARSON CITY, NEVADA

SCHEDULE 8.01

DISTRICT ATTORNEY

NATURE AND EXTENT OF SERVICE

The District Attorney serves as the City lawyer. The DA's office is organized into two general areas: Criminal and Civil Divisions. The costs of the department are broken out into the following:

- **Departmental Support** – These costs are related to time spent providing opinions and legal advice to City Departments. These costs are allocated based on departmental support department/fund.
- **Prosecution** – These costs are related to prosecution of the District Attorney. These costs are identified but not allocated to other departments.

District Attorney
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$2,176,225			\$2,176,225
Allocated additions:				
1 - Building Use Charge	\$63,648		\$63,648	
2 - Equipment Use Charge	\$15,168		\$15,168	
1010100 - Board of Supervisors	\$5,291	\$5,361	\$10,652	
1010215 - Public Safety Complex	\$55,507	\$950	\$56,457	
1010600 - City Manager		\$11,519	\$11,519	
1010701 - Finance		\$12,157	\$12,157	
1010705 - Human Resources		\$11,117	\$11,117	
1010710 - Information Technology		\$47,668	\$47,668	
1010715 - Geographic Information Systems		\$5,218	\$5,218	
1010720 - Purchasing		\$74	\$74	
1010800 - Internal Auditor		\$1,530	\$1,530	
1015034 - Facilities Maintenance		\$30,977	\$30,977	
Total allocated additions:	<u>\$139,614</u>	<u>\$126,571</u>	<u>\$266,185</u>	<u>\$266,185</u>
Total to be allocated	<u>\$2,315,839</u>	<u>\$126,571</u>	:	<u>\$2,442,410</u>

District Attorney
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Departmental Support</u>	<u>Prosecution</u>
<u>Wages & Benefits</u>				
SALARIES & WAGES	\$1,579,508	\$200,913	\$413,515	\$965,080
FRINGE BENEFITS	\$510,995	\$64,999	\$133,778	\$312,218
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$85,722	\$10,904	\$22,442	\$52,376
Departmental Expenditures	<u>\$2,176,225</u>	<u>\$276,816</u>	<u>\$569,735</u>	<u>\$1,329,674</u>
Additions: 1st				
Building Use Charge	\$63,648		\$17,650	\$45,998
Other	\$75,966	\$75,966		
Functional Cost	\$2,315,839	\$352,782	\$587,385	\$1,375,672
Reallocate Admin		(\$352,782)	\$105,818	\$246,964
Allocable Costs	\$2,315,839		\$693,203	\$1,622,636
Unallocated	(\$1,622,636)			(\$1,622,636)
1st Allocation	<u>\$693,203</u>		<u>\$693,203</u>	
Additions: 2nd				
Information Technology	\$15,964		\$15,964	
Facilities Maintenance	\$30,977		\$8,590	\$22,387
Other	\$79,630	\$79,630		
Functional Cost	\$126,571	\$79,630	\$24,554	\$22,387
Reallocate Admin		(\$79,630)	\$23,885	\$55,745
Allocable Costs	\$126,571		\$48,439	\$78,132
Unallocated	(\$78,132)			(\$78,132)
2nd Allocation	<u>\$48,439</u>		<u>\$48,439</u>	
Total allocated	<u>\$741,642</u>		<u>\$741,642</u>	

District Attorney
Detail allocation of
Departmental Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	192	7.334 %	\$50,838		\$50,838		\$50,838
Recorder	12	0.458 %	\$3,177		\$3,177	\$240	\$3,417
City Manager	84	3.209 %	\$22,242		\$22,242	\$1,677	\$23,919
Human Resources	406	15.508 %	\$107,502		\$107,502	\$8,106	\$115,608
Purchasing	19	0.726 %	\$5,031		\$5,031	\$379	\$5,410
Sheriff Administration	160	6.112 %	\$42,365		\$42,365	\$3,195	\$45,560
Fire Administration	10	0.382 %	\$2,648		\$2,648	\$200	\$2,848
Public Works	108	4.125 %	\$28,597		\$28,597	\$2,156	\$30,753
Library	76	2.903 %	\$20,124		\$20,124	\$1,517	\$21,641
Health	95	3.629 %	\$25,154		\$25,154	\$1,897	\$27,051
Carson City Transit	31	1.184 %	\$8,208		\$8,208	\$619	\$8,827
Regional Transportation	82	3.132 %	\$21,712		\$21,712	\$1,637	\$23,349
Finance	17	0.649 %	\$4,501		\$4,501	\$339	\$4,840
Planning	47	1.795 %	\$12,445		\$12,445	\$938	\$13,383
Street Maintenance	19	0.726 %	\$5,031		\$5,031	\$379	\$5,410
Ambulance	10	0.382 %	\$2,648		\$2,648	\$200	\$2,848
Stormwater Drainage	45	1.719 %	\$11,915		\$11,915	\$898	\$12,813
Sewer Operation	42	1.604 %	\$11,121		\$11,121	\$839	\$11,960
Water	78	2.979 %	\$20,653		\$20,653	\$1,557	\$22,210
Building Permits	14	0.535 %	\$3,707		\$3,707	\$280	\$3,987
Insurance Fund	118	4.507 %	\$31,244		\$31,244	\$2,356	\$33,600
Redevelopment	304	11.612 %	\$80,494		\$80,494	\$6,070	\$86,564
Assessor	19	0.726 %	\$5,031		\$5,031	\$379	\$5,410
Information Technology	47	1.795 %	\$12,445		\$12,445	\$938	\$13,383
Quality of Life	73	2.788 %	\$19,329		\$19,329	\$1,458	\$20,787
Juvenile Court	437	16.692 %	\$115,710		\$115,710	\$8,725	\$124,435
Parks Administration	73	2.789 %	\$19,331		\$19,331	\$1,460	\$20,791
Total	2,618	100.000 %	\$693,203		\$693,203	\$48,439	\$741,642

(A) Alloc basis: Departmental Support

Source: DA Salary & Wage Sheet

District Attorney
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Departmental Support</u>
Board of Supervisors	\$50,838	\$50,838
City Manager	\$23,919	\$23,919
Finance	\$4,840	\$4,840
Human Resources	\$115,608	\$115,608
Information Technology	\$13,383	\$13,383
Purchasing	\$5,410	\$5,410
Planning	\$13,383	\$13,383
Public Works	\$30,753	\$30,753
Recorder	\$3,417	\$3,417
Assessor	\$5,410	\$5,410
Sheriff Administration	\$45,560	\$45,560
Fire Administration	\$2,848	\$2,848
Juvenile Court	\$124,435	\$124,435
Parks Administration	\$20,791	\$20,791
Library	\$21,641	\$21,641
Health	\$27,051	\$27,051
Carson City Transit	\$8,827	\$8,827
Regional Transportation	\$23,349	\$23,349
Quality of Life	\$20,787	\$20,787
Street Maintenance	\$5,410	\$5,410
Ambulance	\$2,848	\$2,848
Stormwater Drainage	\$12,813	\$12,813
Sewer Operation	\$11,960	\$11,960
Water	\$22,210	\$22,210
Building Permits	\$3,987	\$3,987
Insurance Fund	\$33,600	\$33,600
Redevelopment	\$86,564	\$86,564
Total	<u>\$741,642</u>	<u>\$741,642</u>

CARSON CITY, NEVADA
SCHEDULE 9.01**CITY MANAGER****NATURE AND EXTENT OF SERVICE**

The City Manager's office is the Chief Administrative Officer of the City and is responsible for implementing the policies set by the Board of Supervisors. The City Manager performs municipal administrative work and is the key liaison on behalf of the Board, City staff, and all others. Costs of the department are allocated based on total expenditures by department/fund.

City Manager
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$453,040			\$453,040
Allocated additions:				
1 - Building Use Charge	\$10,838		\$10,838	
2 - Equipment Use Charge	\$1,533		\$1,533	
1010100 - Board of Supervisors	\$1,101	\$1,116	\$2,217	
1010500 - District Attorney	\$22,242	\$1,677	\$23,919	
1010600 - City Manager		\$2,398	\$2,398	
1010701 - Finance		\$2,730	\$2,730	
1010705 - Human Resources		\$498	\$498	
1010710 - Information Technology		\$5,278	\$5,278	
1010720 - Purchasing		\$325	\$325	
1010730 - City Hall		\$20,238	\$20,238	
1010800 - Internal Auditor		\$318	\$318	
1015034 - Facilities Maintenance		\$18,181	\$18,181	
Total allocated additions:	<u>\$35,714</u>	<u>\$52,759</u>	<u>\$88,473</u>	<u>\$88,473</u>
Total to be allocated	<u>\$488,754</u>	<u>\$52,759</u>		<u>\$541,513</u>

City Manager
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>City Manager</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$251,458		\$251,458
FRINGE BENEFITS	\$93,307		\$93,307
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$108,275		\$108,275
Departmental Expenditures	\$453,040		\$453,040
Additions: 1st			
Other	\$35,714	\$35,714	
Functional Cost	\$488,754	\$35,714	\$453,040
Reallocate Admin		(\$35,714)	\$35,714
Allocable Costs	\$488,754		\$488,754
1st Allocation	\$488,754		\$488,754
Additions: 2nd			
Other	\$52,759	\$52,759	
Functional Cost	\$52,759	\$52,759	
Reallocate Admin		(\$52,759)	\$52,759
Allocable Costs	\$52,759		\$52,759
2nd Allocation	\$52,759		\$52,759
Total allocated	\$541,513		\$541,513

**City Manager
Detail allocation of
City Manager**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	222,187	0.241 %	\$1,176		\$1,176		\$1,176
Clerk	351,537	0.381 %	\$1,861		\$1,861		\$1,861
Recorder	341,890	0.370 %	\$1,810		\$1,810	\$205	\$2,015
Records Management	176,289	0.191 %	\$933		\$933		\$933
Public Safety Complex	391,456	0.424 %	\$2,072		\$2,072		\$2,072
Elections	254,679	0.276 %	\$1,348		\$1,348	\$152	\$1,500
Treasurer	434,699	0.471 %	\$2,301		\$2,301		\$2,301
Assessor	575,529	0.623 %	\$3,046		\$3,046	\$345	\$3,391
District Attorney	2,176,225	2.357 %	\$11,519		\$11,519		\$11,519
City Manager	453,040	0.491 %	\$2,398		\$2,398		\$2,398
Public Defender	1,107,100	1.199 %	\$5,860		\$5,860	\$663	\$6,523
Community Support	500	0.001 %	\$3		\$3		\$3
Economic Development	669,730	0.725 %	\$3,545		\$3,545	\$401	\$3,946
Finance	630,018	0.682 %	\$3,335		\$3,335	\$377	\$3,712
Human Resources	279,891	0.303 %	\$1,481		\$1,481	\$168	\$1,649
Information Technology	1,368,520	1.482 %	\$7,244		\$7,244	\$819	\$8,063
Geographic Information Systems	293,512	0.318 %	\$1,554		\$1,554	\$176	\$1,730
Purchasing	131,181	0.142 %	\$694		\$694	\$79	\$773
City Hall	117,392	0.127 %	\$621		\$621	\$70	\$691
Welfare	349,746	0.379 %	\$1,851		\$1,851	\$209	\$2,060
Internal Auditor	62,249	0.067 %	\$329		\$329	\$37	\$366
Planning	480,203	0.520 %	\$2,542		\$2,542	\$287	\$2,829
Business License	84,511	0.092 %	\$447		\$447	\$51	\$498
Code Enforcement	150,887	0.163 %	\$799		\$799	\$90	\$889
Sheriff Administration	1,311,475	1.420 %	\$6,942		\$6,942	\$785	\$7,727
Sheriff Operations	7,815,335	8.464 %	\$41,366		\$41,366	\$4,678	\$46,044
Sheriff General Services	679,090	0.735 %	\$3,594		\$3,594	\$407	\$4,001
Detention Facility	3,655,675	3.959 %	\$19,349		\$19,349	\$2,188	\$21,537
Dispatch	1,627,138	1.762 %	\$8,612		\$8,612	\$974	\$9,586
Trinet Grant	88,183	0.095 %	\$467		\$467	\$53	\$520
Fire Administration	231,578	0.251 %	\$1,226		\$1,226	\$139	\$1,365
Warren Engine Co. No. 1	16,965	0.018 %	\$90		\$90	\$10	\$100
Fire Operations	6,040,978	6.542 %	\$31,975		\$31,975	\$3,616	\$35,591
Fire Prevention	547,977	0.593 %	\$2,900		\$2,900	\$328	\$3,228
Fire Training	439,945	0.476 %	\$2,329		\$2,329	\$263	\$2,592
Emergency Management	94,303	0.102 %	\$499		\$499	\$56	\$555
Public Works	2,241,809	2.428 %	\$11,866		\$11,866	\$1,342	\$13,208
Juvenile Court	362,125	0.392 %	\$1,917		\$1,917	\$217	\$2,134
Juvenile Probation	1,243,521	1.347 %	\$6,582		\$6,582	\$744	\$7,326
Juvenile Detention	1,335,758	1.447 %	\$7,070		\$7,070	\$800	\$7,870
Justice Court	3,201,390	3.467 %	\$16,945		\$16,945	\$1,916	\$18,861

**City Manager
Detail allocation of
City Manager**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Alternative Sentencing	1,165,858	1.263 %	\$6,171		\$6,171	\$698	\$6,869
Parks Administration	387,578	0.420 %	\$2,051		\$2,051	\$232	\$2,283
Park Maintenance	1,453,562	1.574 %	\$7,694		\$7,694	\$870	\$8,564
Grants, Gifts, Donations	131,111	0.142 %	\$694		\$694	\$78	\$772
Facilities Maintenance	1,433,733	1.553 %	\$7,589		\$7,589	\$858	\$8,447
Swimming Pool	722,380	0.782 %	\$3,824		\$3,824	\$432	\$4,256
Community Center	339,066	0.367 %	\$1,795		\$1,795	\$203	\$1,998
Recreation	633,577	0.686 %	\$3,354		\$3,354	\$379	\$3,733
Pony Express Pavilion	24,254	0.026 %	\$128		\$128	\$15	\$143
Sports	392,588	0.425 %	\$2,078		\$2,078	\$235	\$2,313
Library	1,485,234	1.608 %	\$7,861		\$7,861	\$889	\$8,750
Health	442,907	0.480 %	\$2,344		\$2,344	\$265	\$2,609
Landfill Administration	1,581,624	1.713 %	\$8,372		\$8,372	\$947	\$9,319
Animal Services	419,119	0.454 %	\$2,218		\$2,218	\$251	\$2,469
Cooperative Extension	189,503	0.205 %	\$1,003		\$1,003	\$113	\$1,116
Supplemental Indigent	1,304,875	1.413 %	\$6,907		\$6,907	\$781	\$7,688
Senior Citizens	415,672	0.450 %	\$2,200		\$2,200	\$249	\$2,449
Capital Acquisition	495,845	0.537 %	\$2,624		\$2,624	\$297	\$2,921
Carson City Transit	775,341	0.840 %	\$4,104		\$4,104	\$464	\$4,568
Library Gift	46,450	0.050 %	\$246		\$246	\$28	\$274
Administrative Assessment	59,870	0.065 %	\$317		\$317	\$36	\$353
Traffic/Transportation	97,679	0.106 %	\$517		\$517	\$58	\$575
Regional Transportation	1,231,951	1.334 %	\$6,521		\$6,521	\$737	\$7,258
Quality of Life	994,029	1.076 %	\$5,261		\$5,261	\$595	\$5,856
Street Maintenance	3,037,500	3.289 %	\$16,077		\$16,077	\$1,818	\$17,895
Immunization Program	1,271,377	1.377 %	\$6,729		\$6,729	\$761	\$7,490
Commissary Fund	181,487	0.197 %	\$961		\$961	\$109	\$1,070
Firefighter Retirement Medical	52,517	0.057 %	\$278		\$278	\$31	\$309
Capital Facilities	75,087	0.081 %	\$397		\$397	\$45	\$442
Residential Construction	126,249	0.137 %	\$668		\$668	\$76	\$744
Debt Svc-Carson City	1,382	0.001 %	\$7		\$7	\$1	\$8
Ambulance	4,276,795	4.632 %	\$22,637		\$22,637	\$2,560	\$25,197
Stormwater Drainage	639,653	0.693 %	\$3,386		\$3,386	\$383	\$3,769
Sewer Operation	3,598,495	3.897 %	\$19,047		\$19,047	\$2,154	\$21,201
Sewer Capitalization	580,155	0.628 %	\$3,071		\$3,071	\$347	\$3,418
Water	5,565,493	6.027 %	\$29,458		\$29,458	\$3,332	\$32,790
Building Permits	748,220	0.810 %	\$3,960		\$3,960	\$448	\$4,408
Cemetery	133,891	0.145 %	\$709		\$709	\$80	\$789
Fleet Management	769,081	0.833 %	\$4,071		\$4,071	\$460	\$4,531
Group Medical Insurance	6,829,099	7.396 %	\$36,146		\$36,146	\$4,088	\$40,234
Workers Compensation Ins	1,663,987	1.802 %	\$8,807		\$8,807	\$996	\$9,803

**City Manager
Detail allocation of
City Manager**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Insurance Fund	917,672	0.994 %	\$4,857		\$4,857	\$549	\$5,406
Redevelopment	983,280	1.065 %	\$5,204		\$5,204	\$589	\$5,793
Redevelopment Revolving	59,480	0.064 %	\$315		\$315	\$36	\$351
Redevelopment Tax	10,885	0.012 %	\$58		\$58	\$7	\$65
School Debt Service	1,750	0.002 %	\$9		\$9	\$1	\$10
Tourism Authority	358,499	0.388 %	\$1,898		\$1,898	\$215	\$2,113
Tricounty Railway	679,639	0.736 %	\$3,597		\$3,597	\$407	\$4,004
Sierra Forest Fire Protect	432,106	0.468 %	\$2,287		\$2,287	\$259	\$2,546
Sub-Conservancy District	343,790	0.372 %	\$1,820		\$1,820	\$206	\$2,026
Controller Trust Fund	43,999	0.048 %	\$233		\$233	\$26	\$259
Medical	407,905	0.442 %	\$2,159		\$2,159	\$244	\$2,403
Environmental Health	289,322	0.313 %	\$1,531		\$1,531	\$173	\$1,704
All Other	1,250	0.002 %	\$6		\$6	\$3	\$9
Total	<u>92,340,067</u>	<u>100.000 %</u>	<u>\$488,754</u>		<u>\$488,754</u>	<u>\$52,759</u>	<u>\$541,513</u>

(A) Alloc basis: Total Expenditures By Dept/Fund (Exc. Capital, Debt)

Source: General Ledger

City Manager
Departmental Cost
Allocation Summary

	Total	City Manager
Board of Supervisors	\$1,176	\$1,176
Clerk	\$1,861	\$1,861
Records Management	\$933	\$933
Public Safety Complex	\$2,072	\$2,072
Treasurer	\$2,301	\$2,301
District Attorney	\$11,519	\$11,519
City Manager	\$2,398	\$2,398
Finance	\$3,712	\$3,712
Human Resources	\$1,649	\$1,649
Information Technology	\$8,063	\$8,063
Geographic Information Systems	\$1,730	\$1,730
Purchasing	\$773	\$773
City Hall	\$691	\$691
Internal Auditor	\$366	\$366
Planning	\$2,829	\$2,829
Dispatch	\$9,586	\$9,586
Public Works	\$13,208	\$13,208
Facilities Maintenance	\$8,447	\$8,447
Recorder	\$2,015	\$2,015
Elections	\$1,500	\$1,500
Assessor	\$3,391	\$3,391
Public Defender	\$6,523	\$6,523
Community Support	\$3	\$3
Economic Development	\$3,946	\$3,946
Welfare	\$2,060	\$2,060
Business License	\$498	\$498
Code Enforcement	\$889	\$889
Sheriff Administration	\$7,727	\$7,727
Sheriff Operations	\$46,044	\$46,044
Sheriff General Services	\$4,001	\$4,001
Detention Facility	\$21,537	\$21,537
Trinet Grant	\$520	\$520
Fire Administration	\$1,365	\$1,365
Warren Engine Co. No. 1	\$100	\$100
Fire Operations	\$35,591	\$35,591
Fire Prevention	\$3,228	\$3,228
Fire Training	\$2,592	\$2,592
Emergency Management	\$555	\$555
Juvenile Court	\$2,134	\$2,134
Juvenile Probation	\$7,326	\$7,326
Juvenile Detention	\$7,870	\$7,870
Justice Court	\$18,861	\$18,861

City Manager
Departmental Cost
Allocation Summary

	Total	City Manager
Alternative Sentencing	\$6,869	\$6,869
Parks Administration	\$2,283	\$2,283
Park Maintenance	\$8,564	\$8,564
Grants, Gifts, Donations	\$772	\$772
Swimming Pool	\$4,256	\$4,256
Community Center	\$1,998	\$1,998
Recreation	\$3,733	\$3,733
Pony Express Pavilion	\$143	\$143
Sports	\$2,313	\$2,313
Library	\$8,750	\$8,750
Health	\$2,609	\$2,609
Landfill Administration	\$9,319	\$9,319
Medical	\$2,403	\$2,403
Environmental Health	\$1,704	\$1,704
Animal Services	\$2,469	\$2,469
Cooperative Extension	\$1,116	\$1,116
Supplemental Indigent	\$7,688	\$7,688
Senior Citizens	\$2,449	\$2,449
Capital Acquisition	\$2,921	\$2,921
Carson City Transit	\$4,568	\$4,568
Library Gift	\$274	\$274
Administrative Assessment	\$353	\$353
Traffic/Transportation	\$575	\$575
Regional Transportation	\$7,258	\$7,258
Quality of Life	\$5,856	\$5,856
Street Maintenance	\$17,895	\$17,895
Immunization Program	\$7,490	\$7,490
Commissary Fund	\$1,070	\$1,070
Firefighter Retirement Medical	\$309	\$309
Capital Facilities	\$442	\$442
Residential Construction	\$744	\$744
Debt Svc-Carson City	\$8	\$8
Ambulance	\$25,197	\$25,197
Stormwater Drainage	\$3,769	\$3,769
Sewer Operation	\$21,201	\$21,201
Sewer Capitalization	\$3,418	\$3,418
Water	\$32,790	\$32,790
Building Permits	\$4,408	\$4,408
Cemetery	\$789	\$789
Fleet Management	\$4,531	\$4,531
Group Medical Insurance	\$40,234	\$40,234
Workers Compensation Ins	\$9,803	\$9,803

City Manager
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Manager</u>
Insurance Fund	\$5,406	\$5,406
Redevelopment	\$5,793	\$5,793
Redevelopment Revolving	\$351	\$351
Redevelopment Tax	\$65	\$65
School Debt Service	\$10	\$10
Tourism Authority	\$2,113	\$2,113
Tricounty Railway	\$4,004	\$4,004
Sierra Forest Fire Protect	\$2,546	\$2,546
Sub-Conservancy District	\$2,026	\$2,026
Controller Trust Fund	\$259	\$259
All Other	\$9	\$9
Total	<u>\$541,513</u>	<u>\$541,513</u>

CARSON CITY, NEVADA

SCHEDULE 10.01

FINANCE

NATURE AND EXTENT OF SERVICE

The Finance department fulfills the requirements of the duties of the Controller, County Auditor, Finance Director, and performs the function of the Office of the Budget. Duties include maintaining financial reports, check distribution, payroll, financial analysis and monitoring of the budget. The costs of the department are allocated as follows:

- **Payroll** – These costs are allocated based on the number of FTE's by department/fund. This includes PT/Seasonal positions.
- **Budget** – These costs are allocated based on total expenditures by department/fund.
- **Accounts Payable** - These costs are allocated based on Operating Services and Supply costs by department/fund.
- **Accounting** – These costs are allocated based on total expenditures by department/fund.
- **Debt Management** – These costs are allocated directly to non-general funds issuing debt.

Finance
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$630,018			\$630,018
Allocated additions:				
1 - Building Use Charge	\$5,117		\$5,117	
1010100 - Board of Supervisors	\$1,532	\$1,552	\$3,084	
1010500 - District Attorney	\$4,501	\$339	\$4,840	
1010600 - City Manager	\$3,335	\$377	\$3,712	
1010701 - Finance		\$3,574	\$3,574	
1010705 - Human Resources		\$4,048	\$4,048	
1010710 - Information Technology		\$58,777	\$58,777	
1010720 - Purchasing		\$211	\$211	
1010730 - City Hall		\$14,896	\$14,896	
1010800 - Internal Auditor		\$443	\$443	
1015034 - Facilities Maintenance		\$8,583	\$8,583	
Total allocated additions:	<u>\$14,485</u>	<u>\$92,800</u>	<u>\$107,285</u>	<u>\$107,285</u>
Total to be allocated	<u>\$644,503</u>	<u>\$92,800</u>		<u>\$737,303</u>

Finance
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Payroll</u>	<u>Budget</u>	<u>Accounts Payable</u>	<u>Accounting</u>	<u>Debt Management</u>
<u>Wages & Benefits</u>							
SALARIES & WAGES	\$413,198	\$38,303	\$89,168	\$100,324	\$84,540	\$74,128	\$26,735
FRINGE BENEFITS	\$144,335	\$13,380	\$31,147	\$35,045	\$29,531	\$25,894	\$9,338
<u>Other Expense and Cost</u>							
SERVICES & SUPPLIES	\$31,205	\$2,893	\$6,734	\$7,577	\$6,385	\$5,598	\$2,018
AUDITING FEES	\$41,280	\$3,827	\$8,908	\$10,023	\$8,446	\$7,406	\$2,670
Departmental Expenditures	\$630,018	\$58,403	\$135,957	\$152,969	\$128,902	\$113,026	\$40,761
Additions: 1st							
Other	\$14,485	\$14,485					
Functional Cost	\$644,503	\$72,888	\$135,957	\$152,969	\$128,902	\$113,026	\$40,761
Reallocate Admin		(\$72,888)	\$17,336	\$19,505	\$16,437	\$14,412	\$5,198
Allocable Costs	\$644,503		\$153,293	\$172,474	\$145,339	\$127,438	\$45,959
1st Allocation	\$644,503		\$153,293	\$172,474	\$145,339	\$127,438	\$45,959
Additions: 2nd							
Other	\$92,800	\$92,800					
Functional Cost	\$92,800	\$92,800					
Reallocate Admin		(\$92,800)	\$22,072	\$24,834	\$20,927	\$18,349	\$6,618
Allocable Costs	\$92,800		\$22,072	\$24,834	\$20,927	\$18,349	\$6,618
2nd Allocation	\$92,800		\$22,072	\$24,834	\$20,927	\$18,349	\$6,618
Total allocated	\$737,303		\$175,365	\$197,308	\$166,266	\$145,787	\$52,577

**Finance
Detail allocation of
Payroll**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	5	0.673 %	\$1,032		\$1,032		\$1,032
Clerk	5	0.673 %	\$1,032		\$1,032		\$1,032
Treasurer	5	0.673 %	\$1,032		\$1,032		\$1,032
Elections	4	0.538 %	\$825		\$825	\$128	\$953
Records Management	3	0.404 %	\$619		\$619		\$619
Recorder	4	0.538 %	\$825		\$825	\$128	\$953
Assessor	6	0.808 %	\$1,238		\$1,238	\$191	\$1,429
District Attorney	23	3.096 %	\$4,745		\$4,745		\$4,745
City Manager	4	0.538 %	\$825		\$825		\$825
Finance	6	0.808 %	\$1,238		\$1,238		\$1,238
Human Resources	2	0.269 %	\$413		\$413	\$64	\$477
Information Technology	9	1.211 %	\$1,857		\$1,857	\$287	\$2,144
Geographic Information Systems	3	0.404 %	\$619		\$619	\$96	\$715
Purchasing	2	0.269 %	\$413		\$413	\$64	\$477
Welfare	1	0.135 %	\$206		\$206	\$32	\$238
Planning	5	0.673 %	\$1,032		\$1,032	\$159	\$1,191
Sheriff Administration	11	1.480 %	\$2,269		\$2,269	\$351	\$2,620
Sheriff Operations	68	9.152 %	\$14,030		\$14,030	\$2,169	\$16,199
Sheriff General Services	10	1.346 %	\$2,063		\$2,063	\$319	\$2,382
Detention Facility	35	4.711 %	\$7,221		\$7,221	\$1,116	\$8,337
Dispatch	20	2.692 %	\$4,126		\$4,126	\$638	\$4,764
Trinet Grant	2	0.269 %	\$413		\$413	\$64	\$477
Fire Administration	2	0.269 %	\$413		\$413	\$64	\$477
Fire Operations	43	5.787 %	\$8,872		\$8,872	\$1,372	\$10,244
Fire Prevention	7	0.942 %	\$1,444		\$1,444	\$223	\$1,667
Fire Training	3	0.404 %	\$619		\$619	\$96	\$715
Juvenile Court	3	0.404 %	\$619		\$619	\$96	\$715
Juvenile Probation	16	2.153 %	\$3,301		\$3,301	\$510	\$3,811
Juvenile Detention	22	2.961 %	\$4,539		\$4,539	\$702	\$5,241
Justice Court	31	4.172 %	\$6,396		\$6,396	\$989	\$7,385
Alternative Sentencing	13	1.750 %	\$2,682		\$2,682	\$415	\$3,097
Parks Administration	4	0.538 %	\$825		\$825	\$128	\$953
Park Maintenance	10	1.346 %	\$2,063		\$2,063	\$319	\$2,382
Facilities Maintenance	17	2.288 %	\$3,507		\$3,507	\$542	\$4,049
Swimming Pool	38	5.114 %	\$7,840		\$7,840	\$1,212	\$9,052
Community Center	10	1.346 %	\$2,063		\$2,063	\$319	\$2,382
Recreation	18	2.423 %	\$3,714		\$3,714	\$574	\$4,288
Sports	26	3.499 %	\$5,364		\$5,364	\$829	\$6,193
Library	19	2.557 %	\$3,920		\$3,920	\$606	\$4,526
Health	7	0.942 %	\$1,444		\$1,444	\$223	\$1,667
Animal Services	6	0.808 %	\$1,238		\$1,238	\$191	\$1,429

**Finance
Detail allocation of
Payroll**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Senior Citizens	3	0.404 %	\$619		\$619	\$96	\$715
Traffic/Transportation	1	0.135 %	\$206		\$206	\$32	\$238
Quality of Life	5	0.673 %	\$1,032		\$1,032	\$159	\$1,191
Street Maintenance	24	3.230 %	\$4,952		\$4,952	\$766	\$5,718
Commissary Fund	2	0.269 %	\$413		\$413	\$64	\$477
Ambulance	18	2.423 %	\$3,714		\$3,714	\$574	\$4,288
Stormwater Drainage	5	0.673 %	\$1,032		\$1,032	\$159	\$1,191
Sewer Operation	20	2.692 %	\$4,126		\$4,126	\$638	\$4,764
Water	24	3.230 %	\$4,952		\$4,952	\$766	\$5,718
Building Permits	6	0.808 %	\$1,238		\$1,238	\$191	\$1,429
Cemetery	2	0.269 %	\$413		\$413	\$64	\$477
Fleet Management	6	0.808 %	\$1,238		\$1,238	\$191	\$1,429
Group Medical Insurance	3	0.404 %	\$619		\$619	\$96	\$715
Workers Compensation Ins	1	0.135 %	\$206		\$206	\$32	\$238
Redevelopment	4	0.538 %	\$825		\$825	\$128	\$953
Tourism Authority	5	0.673 %	\$1,032		\$1,032	\$159	\$1,191
Sub-Conservancy District	10	1.346 %	\$2,063		\$2,063	\$319	\$2,382
Immunization Program	33	4.441 %	\$6,808		\$6,808	\$1,053	\$7,861
Emergency Management	2	0.269 %	\$413		\$413	\$64	\$477
Public Works	18	2.423 %	\$3,714		\$3,714	\$574	\$4,288
Regional Transportation	3	0.404 %	\$619		\$619	\$96	\$715
Business License	1	0.135 %	\$206		\$206	\$32	\$238
Code Enforcement	2	0.269 %	\$413		\$413	\$64	\$477
Landfill Administration	10	1.346 %	\$2,063		\$2,063	\$319	\$2,382
Cooperative Extension	2	0.269 %	\$413		\$413	\$64	\$477
Insurance Fund	1	0.135 %	\$206		\$206	\$32	\$238
Medical	1	0.135 %	\$206		\$206	\$32	\$238
Environmental Health	3	0.401 %	\$616		\$616	\$92	\$708
Total	743	100.000 %	\$153,293		\$153,293	\$22,072	\$175,365

(A) Alloc basis: Number of FTE by Department/Fund - Including PT/Seasonal

Source: Personnel Position Control Report

Finance
Detail allocation of
Budget

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	222,187	0.241 %	\$415		\$415		\$415
Clerk	351,537	0.381 %	\$657		\$657		\$657
Recorder	341,890	0.370 %	\$639		\$639	\$97	\$736
Records Management	176,289	0.191 %	\$329		\$329		\$329
Public Safety Complex	391,456	0.424 %	\$731		\$731		\$731
Elections	254,679	0.276 %	\$476		\$476	\$72	\$548
Treasurer	434,699	0.471 %	\$812		\$812		\$812
Assessor	575,529	0.623 %	\$1,075		\$1,075	\$163	\$1,238
District Attorney	2,176,225	2.357 %	\$4,065		\$4,065		\$4,065
City Manager	453,040	0.491 %	\$846		\$846		\$846
Public Defender	1,107,100	1.199 %	\$2,068		\$2,068	\$314	\$2,382
Community Support	500	0.001 %	\$1		\$1		\$1
Economic Development	669,730	0.725 %	\$1,251		\$1,251	\$190	\$1,441
Finance	630,018	0.682 %	\$1,177		\$1,177		\$1,177
Human Resources	279,891	0.303 %	\$523		\$523	\$79	\$602
Information Technology	1,368,520	1.482 %	\$2,556		\$2,556	\$388	\$2,944
Geographic Information Systems	293,512	0.318 %	\$548		\$548	\$83	\$631
Purchasing	131,181	0.142 %	\$245		\$245	\$37	\$282
City Hall	117,392	0.127 %	\$219		\$219	\$33	\$252
Welfare	349,746	0.379 %	\$653		\$653	\$99	\$752
Internal Auditor	62,249	0.067 %	\$116		\$116	\$18	\$134
Planning	480,203	0.520 %	\$897		\$897	\$136	\$1,033
Business License	84,511	0.092 %	\$158		\$158	\$24	\$182
Code Enforcement	150,887	0.163 %	\$282		\$282	\$43	\$325
Sheriff Administration	1,311,475	1.420 %	\$2,450		\$2,450	\$372	\$2,822
Sheriff Operations	7,815,335	8.464 %	\$14,598		\$14,598	\$2,218	\$16,816
Sheriff General Services	679,090	0.735 %	\$1,268		\$1,268	\$193	\$1,461
Detention Facility	3,655,675	3.959 %	\$6,828		\$6,828	\$1,037	\$7,865
Dispatch	1,627,138	1.762 %	\$3,039		\$3,039	\$462	\$3,501
Trinet Grant	88,183	0.095 %	\$165		\$165	\$25	\$190
Fire Administration	231,578	0.251 %	\$433		\$433	\$66	\$499
Warren Engine Co. No. 1	16,965	0.018 %	\$32		\$32	\$5	\$37
Fire Operations	6,040,978	6.542 %	\$11,283		\$11,283	\$1,714	\$12,997
Fire Prevention	547,977	0.593 %	\$1,024		\$1,024	\$156	\$1,180
Fire Training	439,945	0.476 %	\$822		\$822	\$125	\$947
Emergency Management	94,303	0.102 %	\$176		\$176	\$27	\$203
Public Works	2,241,809	2.428 %	\$4,187		\$4,187	\$636	\$4,823
Juvenile Court	362,125	0.392 %	\$676		\$676	\$103	\$779
Juvenile Probation	1,243,521	1.347 %	\$2,323		\$2,323	\$353	\$2,676
Juvenile Detention	1,335,758	1.447 %	\$2,495		\$2,495	\$379	\$2,874
Justice Court	3,201,390	3.467 %	\$5,980		\$5,980	\$909	\$6,889

**Finance
Detail allocation of
Budget**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Alternative Sentencing	1,165,858	1.263 %	\$2,178		\$2,178	\$331	\$2,509
Parks Administration	387,578	0.420 %	\$724		\$724	\$110	\$834
Park Maintenance	1,453,562	1.574 %	\$2,715		\$2,715	\$413	\$3,128
Grants, Gifts, Donations	131,111	0.142 %	\$245		\$245	\$37	\$282
Facilities Maintenance	1,433,733	1.553 %	\$2,678		\$2,678	\$407	\$3,085
Swimming Pool	722,380	0.782 %	\$1,349		\$1,349	\$205	\$1,554
Community Center	339,066	0.367 %	\$633		\$633	\$96	\$729
Recreation	633,577	0.686 %	\$1,183		\$1,183	\$180	\$1,363
Pony Express Pavilion	24,254	0.026 %	\$45		\$45	\$7	\$52
Sports	392,588	0.425 %	\$733		\$733	\$111	\$844
Library	1,485,234	1.608 %	\$2,774		\$2,774	\$422	\$3,196
Health	442,907	0.480 %	\$827		\$827	\$126	\$953
Landfill Administration	1,581,624	1.713 %	\$2,954		\$2,954	\$449	\$3,403
Animal Services	419,119	0.454 %	\$783		\$783	\$119	\$902
Cooperative Extension	189,503	0.205 %	\$354		\$354	\$54	\$408
Supplemental Indigent	1,304,875	1.413 %	\$2,437		\$2,437	\$370	\$2,807
Senior Citizens	415,672	0.450 %	\$776		\$776	\$118	\$894
Capital Acquisition	495,845	0.537 %	\$926		\$926	\$141	\$1,067
Carson City Transit	775,341	0.840 %	\$1,448		\$1,448	\$220	\$1,668
Library Gift	46,450	0.050 %	\$87		\$87	\$13	\$100
Administrative Assessment	59,870	0.065 %	\$112		\$112	\$17	\$129
Traffic/Transportation	97,679	0.106 %	\$182		\$182	\$28	\$210
Regional Transportation	1,231,951	1.334 %	\$2,301		\$2,301	\$350	\$2,651
Quality of Life	994,029	1.076 %	\$1,857		\$1,857	\$282	\$2,139
Street Maintenance	3,037,500	3.289 %	\$5,673		\$5,673	\$862	\$6,535
Immunization Program	1,271,377	1.377 %	\$2,375		\$2,375	\$361	\$2,736
Commissary Fund	181,487	0.197 %	\$339		\$339	\$52	\$391
Firefighter Retirement Medical	52,517	0.057 %	\$98		\$98	\$15	\$113
Capital Facilities	75,087	0.081 %	\$140		\$140	\$21	\$161
Residential Construction	126,249	0.137 %	\$236		\$236	\$36	\$272
Debt Svc-Carson City	1,382	0.001 %	\$3		\$3		\$3
Ambulance	4,276,795	4.632 %	\$7,988		\$7,988	\$1,214	\$9,202
Stormwater Drainage	639,653	0.693 %	\$1,195		\$1,195	\$182	\$1,377
Sewer Operation	3,598,495	3.897 %	\$6,721		\$6,721	\$1,021	\$7,742
Sewer Capitalization	580,155	0.628 %	\$1,084		\$1,084	\$165	\$1,249
Water	5,565,493	6.027 %	\$10,395		\$10,395	\$1,579	\$11,974
Building Permits	748,220	0.810 %	\$1,398		\$1,398	\$212	\$1,610
Cemetery	133,891	0.145 %	\$250		\$250	\$38	\$288
Fleet Management	769,081	0.833 %	\$1,436		\$1,436	\$218	\$1,654
Group Medical Insurance	6,829,099	7.396 %	\$12,755		\$12,755	\$1,938	\$14,693
Workers Compensation Ins	1,663,987	1.802 %	\$3,108		\$3,108	\$472	\$3,580

Finance
Detail allocation of
Budget

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Insurance Fund	917,672	0.994 %	\$1,714		\$1,714	\$260	\$1,974
Redevelopment	983,280	1.065 %	\$1,837		\$1,837	\$279	\$2,116
Redevelopment Revolving	59,480	0.064 %	\$111		\$111	\$17	\$128
Redevelopment Tax	10,885	0.012 %	\$20		\$20	\$3	\$23
School Debt Service	1,750	0.002 %	\$3		\$3		\$3
Tourism Authority	358,499	0.388 %	\$670		\$670	\$102	\$772
Tricounty Railway	679,639	0.736 %	\$1,269		\$1,269	\$193	\$1,462
Sierra Forest Fire Protect	432,106	0.468 %	\$807		\$807	\$123	\$930
Sub-Conservancy District	343,790	0.372 %	\$642		\$642	\$98	\$740
Controller Trust Fund	43,999	0.048 %	\$82		\$82	\$12	\$94
Medical	407,905	0.442 %	\$762		\$762	\$116	\$878
Environmental Health	289,322	0.313 %	\$540		\$540	\$83	\$623
All Other	1,250	0.002 %	\$4		\$4		\$4
Total	<u>92,340,067</u>	<u>100.000 %</u>	<u>\$172,474</u>		<u>\$172,474</u>	<u>\$24,834</u>	<u>\$197,308</u>

(A) Alloc basis: Total Expenditures By Dept/Fund (Exc. Capital, Debt)

Source: General Ledger

Finance
Detail allocation of
Accounts Payable

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	19,332	0.053 %	\$77		\$77		\$77
Clerk	17,176	0.047 %	\$69		\$69		\$69
Recorder	18,353	0.051 %	\$74		\$74	\$11	\$85
Records Management	53,942	0.149 %	\$216		\$216		\$216
Public Safety Complex	391,456	1.079 %	\$1,569		\$1,569		\$1,569
Elections	61,795	0.170 %	\$248		\$248	\$36	\$284
Treasurer	67,418	0.186 %	\$270		\$270		\$270
Assessor	55,408	0.153 %	\$222		\$222	\$33	\$255
District Attorney	85,722	0.236 %	\$344		\$344		\$344
City Manager	108,275	0.299 %	\$434		\$434		\$434
Public Defender	1,107,100	3.052 %	\$4,436		\$4,436	\$653	\$5,089
Economic Development	669,730	1.847 %	\$2,684		\$2,684	\$395	\$3,079
Finance	72,485	0.200 %	\$290		\$290		\$290
Human Resources	51,890	0.143 %	\$208		\$208	\$31	\$239
Information Technology	515,716	1.422 %	\$2,067		\$2,067	\$304	\$2,371
Geographic Information Systems	12,712	0.035 %	\$51		\$51	\$8	\$59
Purchasing	3,455	0.010 %	\$14		\$14	\$2	\$16
City Hall	117,392	0.324 %	\$470		\$470	\$69	\$539
Welfare	235,862	0.650 %	\$945		\$945	\$139	\$1,084
Internal Auditor	13,536	0.037 %	\$54		\$54	\$8	\$62
Planning	63,495	0.175 %	\$254		\$254	\$37	\$291
Sheriff Administration	546,365	1.506 %	\$2,189		\$2,189	\$323	\$2,512
Sheriff Operations	351,017	0.968 %	\$1,407		\$1,407	\$207	\$1,614
Sheriff General Services	27,301	0.075 %	\$109		\$109	\$16	\$125
Detention Facility	312,507	0.862 %	\$1,252		\$1,252	\$184	\$1,436
Dispatch	185,358	0.511 %	\$743		\$743	\$109	\$852
Trinet Grant	13,235	0.036 %	\$53		\$53	\$8	\$61
Fire Administration	29,391	0.081 %	\$118		\$118	\$17	\$135
Warren Engine Co. No. 1	17,197	0.047 %	\$69		\$69	\$10	\$79
Fire Operations	356,260	0.982 %	\$1,428		\$1,428	\$210	\$1,638
Fire Prevention	18,443	0.051 %	\$74		\$74	\$11	\$85
Fire Training	64,393	0.178 %	\$258		\$258	\$38	\$296
Juvenile Court	57,337	0.158 %	\$230		\$230	\$34	\$264
Juvenile Probation	120,266	0.332 %	\$482		\$482	\$71	\$553
Juvenile Detention	116,473	0.321 %	\$467		\$467	\$69	\$536
Justice Court	529,815	1.461 %	\$2,123		\$2,123	\$313	\$2,436
Alternative Sentencing	118,900	0.328 %	\$476		\$476	\$70	\$546
Parks Administration	36,096	0.100 %	\$145		\$145	\$21	\$166
Park Maintenance	652,197	1.798 %	\$2,614		\$2,614	\$385	\$2,999
Grants, Gifts, Donations	131,111	0.361 %	\$525		\$525	\$77	\$602
Facilities Maintenance	310,329	0.856 %	\$1,244		\$1,244	\$183	\$1,427

**Finance
Detail allocation of
Accounts Payable**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Swimming Pool	271,126	0.748 %	\$1,086		\$1,086	\$160	\$1,246
Community Center	103,236	0.285 %	\$414		\$414	\$61	\$475
Recreation	124,110	0.342 %	\$497		\$497	\$73	\$570
Pony Express Pavilion	24,262	0.067 %	\$97		\$97	\$14	\$111
Sports	180,505	0.498 %	\$723		\$723	\$107	\$830
Library	384,962	1.061 %	\$1,543		\$1,543	\$227	\$1,770
Health	171,686	0.473 %	\$688		\$688	\$101	\$789
Animal Services	84,299	0.232 %	\$338		\$338	\$50	\$388
Cooperative Extension	183,849	0.507 %	\$737		\$737	\$109	\$846
Supplemental Indigent	1,304,875	3.598 %	\$5,229		\$5,229	\$770	\$5,999
Senior Citizens	147,334	0.406 %	\$590		\$590	\$87	\$677
Capital Acquisition	495,845	1.367 %	\$1,987		\$1,987	\$293	\$2,280
Carson City Transit	775,341	2.138 %	\$3,107		\$3,107	\$458	\$3,565
Library Gift	46,450	0.128 %	\$186		\$186	\$27	\$213
Administrative Assessment	56,642	0.156 %	\$227		\$227	\$33	\$260
Traffic/Transportation	7,080	0.020 %	\$28		\$28	\$4	\$32
Regional Transportation	740,089	2.041 %	\$2,966		\$2,966	\$437	\$3,403
Street Maintenance	1,120,691	3.090 %	\$4,491		\$4,491	\$662	\$5,153
Commissary Fund	114,548	0.316 %	\$459		\$459	\$68	\$527
Firefighter Retirement Medical	52,517	0.145 %	\$210		\$210	\$31	\$241
Capital Facilities	75,083	0.207 %	\$301		\$301	\$44	\$345
Residential Construction	91,253	0.252 %	\$366		\$366	\$54	\$420
Debt Svc-Carson City	1,382	0.004 %	\$6		\$6	\$1	\$7
Ambulance	2,128,948	5.870 %	\$8,531		\$8,531	\$1,257	\$9,788
Stormwater Drainage	190,550	0.525 %	\$764		\$764	\$112	\$876
Sewer Operation	1,981,145	5.462 %	\$7,939		\$7,939	\$1,169	\$9,108
Sewer Capitalization	580,155	1.600 %	\$2,325		\$2,325	\$342	\$2,667
Water	3,643,491	10.046 %	\$14,600		\$14,600	\$2,151	\$16,751
Building Permits	52,277	0.144 %	\$209		\$209	\$31	\$240
Cemetery	27,489	0.076 %	\$110		\$110	\$16	\$126
Fleet Management	271,378	0.748 %	\$1,087		\$1,087	\$160	\$1,247
Group Medical Insurance	6,625,724	18.268 %	\$26,551		\$26,551	\$3,911	\$30,462
Workers Compensation Ins	1,590,792	4.386 %	\$6,375		\$6,375	\$939	\$7,314
Insurance Fund	862,879	2.379 %	\$3,458		\$3,458	\$509	\$3,967
Redevelopment	609,560	1.681 %	\$2,443		\$2,443	\$360	\$2,803
Redevelopment Revolving	59,480	0.164 %	\$238		\$238	\$35	\$273
Redevelopment Tax	10,885	0.030 %	\$44		\$44	\$6	\$50
School Debt Service	1,750	0.005 %	\$7		\$7	\$1	\$8
Tricounty Railway	679,639	1.874 %	\$2,723		\$2,723	\$401	\$3,124
Sierra Forest Fire Protect	432,106	1.191 %	\$1,732		\$1,732	\$255	\$1,987
Controller Trust Fund	43,999	0.121 %	\$176		\$176	\$26	\$202

Finance
Detail allocation of
Accounts Payable

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Community Support	500	0.001 %	\$2		\$2		\$2
Immunization Program	514,139	1.418 %	\$2,060		\$2,060	\$303	\$2,363
Emergency Management	30,307	0.084 %	\$121		\$121	\$18	\$139
Public Works	63,772	0.176 %	\$256		\$256	\$38	\$294
Quality of Life	483,505	1.333 %	\$1,938		\$1,938	\$285	\$2,223
Business License	18,906	0.052 %	\$76		\$76	\$11	\$87
Code Enforcement	2,312	0.006 %	\$9		\$9	\$1	\$10
Landfill Administration	697,049	1.922 %	\$2,793		\$2,793	\$411	\$3,204
All Other	1,250	0.003 %	\$5		\$5	\$1	\$6
Medical	264,103	0.728 %	\$1,058		\$1,058	\$156	\$1,214
Environmental Health	107,692	0.296 %	\$431		\$431	\$69	\$500
Total	36,269,188	100.000 %	\$145,339		\$145,339	\$20,927	\$166,266

(A) Alloc basis: Operating Services and Supplies

Source: General Ledger

Finance
Detail allocation of
Accounting

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	222,187	0.241 %	\$307		\$307		\$307
Clerk	351,537	0.381 %	\$485		\$485		\$485
Recorder	341,890	0.370 %	\$472		\$472	\$72	\$544
Records Management	176,289	0.191 %	\$243		\$243		\$243
Public Safety Complex	391,456	0.424 %	\$540		\$540		\$540
Elections	254,679	0.276 %	\$351		\$351	\$53	\$404
Treasurer	434,699	0.471 %	\$600		\$600		\$600
Assessor	575,529	0.623 %	\$794		\$794	\$121	\$915
District Attorney	2,176,225	2.357 %	\$3,003		\$3,003		\$3,003
City Manager	453,040	0.491 %	\$625		\$625		\$625
Public Defender	1,107,100	1.199 %	\$1,528		\$1,528	\$232	\$1,760
Community Support	500	0.001 %	\$1		\$1		\$1
Economic Development	669,730	0.725 %	\$924		\$924	\$140	\$1,064
Finance	630,018	0.682 %	\$869		\$869		\$869
Human Resources	279,891	0.303 %	\$386		\$386	\$59	\$445
Information Technology	1,368,520	1.482 %	\$1,889		\$1,889	\$287	\$2,176
Geographic Information Systems	293,512	0.318 %	\$405		\$405	\$62	\$467
Purchasing	131,181	0.142 %	\$181		\$181	\$28	\$209
City Hall	117,392	0.127 %	\$162		\$162	\$25	\$187
Welfare	349,746	0.379 %	\$483		\$483	\$73	\$556
Internal Auditor	62,249	0.067 %	\$86		\$86	\$13	\$99
Planning	480,203	0.520 %	\$663		\$663	\$101	\$764
Business License	84,511	0.092 %	\$117		\$117	\$18	\$135
Code Enforcement	150,887	0.163 %	\$208		\$208	\$32	\$240
Sheriff Administration	1,311,475	1.420 %	\$1,810		\$1,810	\$275	\$2,085
Sheriff Operations	7,815,335	8.464 %	\$10,786		\$10,786	\$1,639	\$12,425
Sheriff General Services	679,090	0.735 %	\$937		\$937	\$142	\$1,079
Detention Facility	3,655,675	3.959 %	\$5,045		\$5,045	\$767	\$5,812
Dispatch	1,627,138	1.762 %	\$2,246		\$2,246	\$341	\$2,587
Trinet Grant	88,183	0.095 %	\$122		\$122	\$18	\$140
Fire Administration	231,578	0.251 %	\$320		\$320	\$49	\$369
Warren Engine Co. No. 1	16,965	0.018 %	\$23		\$23	\$4	\$27
Fire Operations	6,040,978	6.542 %	\$8,337		\$8,337	\$1,267	\$9,604
Fire Prevention	547,977	0.593 %	\$756		\$756	\$115	\$871
Fire Training	439,945	0.476 %	\$607		\$607	\$92	\$699
Emergency Management	94,303	0.102 %	\$130		\$130	\$20	\$150
Public Works	2,241,809	2.428 %	\$3,094		\$3,094	\$470	\$3,564
Juvenile Court	362,125	0.392 %	\$500		\$500	\$76	\$576
Juvenile Probation	1,243,521	1.347 %	\$1,716		\$1,716	\$261	\$1,977
Juvenile Detention	1,335,758	1.447 %	\$1,843		\$1,843	\$280	\$2,123
Justice Court	3,201,390	3.467 %	\$4,418		\$4,418	\$671	\$5,089

Finance
Detail allocation of
Accounting

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Alternative Sentencing	1,165,858	1.263 %	\$1,609		\$1,609	\$244	\$1,853
Parks Administration	387,578	0.420 %	\$535		\$535	\$81	\$616
Park Maintenance	1,453,562	1.574 %	\$2,006		\$2,006	\$305	\$2,311
Grants, Gifts, Donations	131,111	0.142 %	\$181		\$181	\$27	\$208
Facilities Maintenance	1,433,733	1.553 %	\$1,979		\$1,979	\$301	\$2,280
Swimming Pool	722,380	0.782 %	\$997		\$997	\$151	\$1,148
Community Center	339,066	0.367 %	\$468		\$468	\$71	\$539
Recreation	633,577	0.686 %	\$874		\$874	\$133	\$1,007
Pony Express Pavilion	24,254	0.026 %	\$33		\$33	\$5	\$38
Sports	392,588	0.425 %	\$542		\$542	\$82	\$624
Library	1,485,234	1.608 %	\$2,050		\$2,050	\$311	\$2,361
Health	442,907	0.480 %	\$611		\$611	\$93	\$704
Landfill Administration	1,581,624	1.713 %	\$2,183		\$2,183	\$332	\$2,515
Animal Services	419,119	0.454 %	\$578		\$578	\$88	\$666
Cooperative Extension	189,503	0.205 %	\$262		\$262	\$40	\$302
Supplemental Indigent	1,304,875	1.413 %	\$1,801		\$1,801	\$274	\$2,075
Senior Citizens	415,672	0.450 %	\$574		\$574	\$87	\$661
Capital Acquisition	495,845	0.537 %	\$684		\$684	\$104	\$788
Carson City Transit	775,341	0.840 %	\$1,070		\$1,070	\$163	\$1,233
Library Gift	46,450	0.050 %	\$64		\$64	\$10	\$74
Administrative Assessment	59,870	0.065 %	\$83		\$83	\$13	\$96
Traffic/Transportation	97,679	0.106 %	\$135		\$135	\$20	\$155
Regional Transportation	1,231,951	1.334 %	\$1,700		\$1,700	\$258	\$1,958
Quality of Life	994,029	1.076 %	\$1,372		\$1,372	\$208	\$1,580
Street Maintenance	3,037,500	3.289 %	\$4,192		\$4,192	\$637	\$4,829
Immunization Program	1,271,377	1.377 %	\$1,755		\$1,755	\$267	\$2,022
Commissary Fund	181,487	0.197 %	\$250		\$250	\$38	\$288
Firefighter Retirement Medical	52,517	0.057 %	\$72		\$72	\$11	\$83
Capital Facilities	75,087	0.081 %	\$104		\$104	\$16	\$120
Residential Construction	126,249	0.137 %	\$174		\$174	\$26	\$200
Debt Svc-Carson City	1,382	0.001 %	\$2		\$2		\$2
Ambulance	4,276,795	4.632 %	\$5,902		\$5,902	\$897	\$6,799
Stormwater Drainage	639,653	0.693 %	\$883		\$883	\$134	\$1,017
Sewer Operation	3,598,495	3.897 %	\$4,966		\$4,966	\$755	\$5,721
Sewer Capitalization	580,155	0.628 %	\$801		\$801	\$122	\$923
Water	5,565,493	6.027 %	\$7,681		\$7,681	\$1,167	\$8,848
Building Permits	748,220	0.810 %	\$1,033		\$1,033	\$157	\$1,190
Cemetery	133,891	0.145 %	\$185		\$185	\$28	\$213
Fleet Management	769,081	0.833 %	\$1,061		\$1,061	\$161	\$1,222
Group Medical Insurance	6,829,099	7.396 %	\$9,425		\$9,425	\$1,432	\$10,857
Workers Compensation Ins	1,663,987	1.802 %	\$2,296		\$2,296	\$349	\$2,645

Finance
Detail allocation of
Accounting

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Insurance Fund	917,672	0.994 %	\$1,266		\$1,266	\$192	\$1,458
Redevelopment	983,280	1.065 %	\$1,357		\$1,357	\$206	\$1,563
Redevelopment Revolving	59,480	0.064 %	\$82		\$82	\$12	\$94
Redevelopment Tax	10,885	0.012 %	\$15		\$15	\$2	\$17
School Debt Service	1,750	0.002 %	\$2		\$2		\$2
Tourism Authority	358,499	0.388 %	\$495		\$495	\$75	\$570
Tricounty Railway	679,639	0.736 %	\$938		\$938	\$143	\$1,081
Sierra Forest Fire Protect	432,106	0.468 %	\$596		\$596	\$91	\$687
Sub-Conservancy District	343,790	0.372 %	\$474		\$474	\$72	\$546
Controller Trust Fund	43,999	0.048 %	\$61		\$61	\$9	\$70
Medical	407,905	0.442 %	\$563		\$563	\$86	\$649
Environmental Health	289,322	0.313 %	\$399		\$399	\$60	\$459
All Other	1,250	0.002 %	\$5		\$5		\$5
Total	<u>92,340,067</u>	<u>100.000 %</u>	<u>\$127,438</u>		<u>\$127,438</u>	<u>\$18,349</u>	<u>\$145,787</u>

(A) Alloc basis: Total Expenditures By Dept/Fund (Exc. Capital, Debt)

Source: General Ledger

Finance
Detail allocation of
Debt Management

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Regional Transportation	1	100.000 %	\$45,959		\$45,959	\$6,618	\$52,577
Total	1	100.000 %	\$45,959		\$45,959	\$6,618	\$52,577

(A) Alloc basis: Direct Allocation To Departments Issuing Debt

Source: Finance

Carson City, Nevada

Finance
 Departmental Cost
 Allocation Summary

IVA/Cap95
 01/15/10

	<u>Total</u>	<u>Payroll</u>	<u>Budget</u>	<u>Accounts Payable</u>	<u>Accounting</u>	<u>Debt Management</u>
Board of Supervisors	\$1,831	\$1,032	\$415	\$77	\$307	
Clerk	\$2,243	\$1,032	\$657	\$69	\$485	
Records Management	\$1,407	\$619	\$329	\$216	\$243	
Public Safety Complex	\$2,840		\$731	\$1,569	\$540	
Treasurer	\$2,714	\$1,032	\$812	\$270	\$600	
District Attorney	\$12,157	\$4,745	\$4,065	\$344	\$3,003	
City Manager	\$2,730	\$825	\$846	\$434	\$625	
Finance	\$3,574	\$1,238	\$1,177	\$290	\$869	
Human Resources	\$1,763	\$477	\$602	\$239	\$445	
Information Technology	\$9,635	\$2,144	\$2,944	\$2,371	\$2,176	
Geographic Information Systems	\$1,872	\$715	\$631	\$59	\$467	
Purchasing	\$984	\$477	\$282	\$16	\$209	
City Hall	\$978		\$252	\$539	\$187	
Internal Auditor	\$295		\$134	\$62	\$99	
Planning	\$3,279	\$1,191	\$1,033	\$291	\$764	
Dispatch	\$11,704	\$4,764	\$3,501	\$852	\$2,587	
Public Works	\$12,969	\$4,288	\$4,823	\$294	\$3,564	
Facilities Maintenance	\$10,841	\$4,049	\$3,085	\$1,427	\$2,280	
Recorder	\$2,318	\$953	\$736	\$85	\$544	
Elections	\$2,189	\$953	\$548	\$284	\$404	
Assessor	\$3,837	\$1,429	\$1,238	\$255	\$915	
Public Defender	\$9,231		\$2,382	\$5,089	\$1,760	
Community Support	\$4		\$1	\$2	\$1	
Economic Development	\$5,584		\$1,441	\$3,079	\$1,064	
Welfare	\$2,630	\$238	\$752	\$1,084	\$556	
Business License	\$642	\$238	\$182	\$87	\$135	
Code Enforcement	\$1,052	\$477	\$325	\$10	\$240	
Sheriff Administration	\$10,039	\$2,620	\$2,822	\$2,512	\$2,085	
Sheriff Operations	\$47,054	\$16,199	\$16,816	\$1,614	\$12,425	
Sheriff General Services	\$5,047	\$2,382	\$1,461	\$125	\$1,079	
Detention Facility	\$23,450	\$8,337	\$7,865	\$1,436	\$5,812	
Trinet Grant	\$868	\$477	\$190	\$61	\$140	
Fire Administration	\$1,480	\$477	\$499	\$135	\$369	
Warren Engine Co. No. 1	\$143		\$37	\$79	\$27	
Fire Operations	\$34,483	\$10,244	\$12,997	\$1,638	\$9,604	
Fire Prevention	\$3,803	\$1,667	\$1,180	\$85	\$871	
Fire Training	\$2,657	\$715	\$947	\$296	\$699	
Emergency Management	\$969	\$477	\$203	\$139	\$150	
Juvenile Court	\$2,334	\$715	\$779	\$264	\$576	
Juvenile Probation	\$9,017	\$3,811	\$2,676	\$553	\$1,977	
Juvenile Detention	\$10,774	\$5,241	\$2,874	\$536	\$2,123	

Finance
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Payroll</u>	<u>Budget</u>	<u>Accounts Payable</u>	<u>Accounting</u>	<u>Debt Management</u>
Justice Court	\$21,799	\$7,385	\$6,889	\$2,436	\$5,089	
Alternative Sentencing	\$8,005	\$3,097	\$2,509	\$546	\$1,853	
Parks Administration	\$2,569	\$953	\$834	\$166	\$616	
Park Maintenance	\$10,820	\$2,382	\$3,128	\$2,999	\$2,311	
Grants, Gifts, Donations	\$1,092		\$282	\$602	\$208	
Swimming Pool	\$13,000	\$9,052	\$1,554	\$1,246	\$1,148	
Community Center	\$4,125	\$2,382	\$729	\$475	\$539	
Recreation	\$7,228	\$4,288	\$1,363	\$570	\$1,007	
Pony Express Pavilion	\$201		\$52	\$111	\$38	
Sports	\$8,491	\$6,193	\$844	\$830	\$624	
Library	\$11,853	\$4,526	\$3,196	\$1,770	\$2,361	
Health	\$4,113	\$1,667	\$953	\$789	\$704	
Landfill Administration	\$11,504	\$2,382	\$3,403	\$3,204	\$2,515	
Medical	\$2,979	\$238	\$878	\$1,214	\$649	
Environmental Health	\$2,290	\$708	\$623	\$500	\$459	
Animal Services	\$3,385	\$1,429	\$902	\$388	\$666	
Cooperative Extension	\$2,033	\$477	\$408	\$846	\$302	
Supplemental Indigent	\$10,881		\$2,807	\$5,999	\$2,075	
Senior Citizens	\$2,947	\$715	\$894	\$677	\$661	
Capital Acquisition	\$4,135		\$1,067	\$2,280	\$788	
Carson City Transit	\$6,466		\$1,668	\$3,565	\$1,233	
Library Gift	\$387		\$100	\$213	\$74	
Administrative Assessment	\$485		\$129	\$260	\$96	
Traffic/Transportation	\$635	\$238	\$210	\$32	\$155	
Regional Transportation	\$61,304	\$715	\$2,651	\$3,403	\$1,958	\$52,577
Quality of Life	\$7,133	\$1,191	\$2,139	\$2,223	\$1,580	
Street Maintenance	\$22,235	\$5,718	\$6,535	\$5,153	\$4,829	
Immunization Program	\$14,982	\$7,861	\$2,736	\$2,363	\$2,022	
Commissary Fund	\$1,683	\$477	\$391	\$527	\$288	
Firefighter Retirement Medical	\$437		\$113	\$241	\$83	
Capital Facilities	\$626		\$161	\$345	\$120	
Residential Construction	\$892		\$272	\$420	\$200	
Debt Svc-Carson City	\$12		\$3	\$7	\$2	
Ambulance	\$30,077	\$4,288	\$9,202	\$9,788	\$6,799	
Stormwater Drainage	\$4,461	\$1,191	\$1,377	\$876	\$1,017	
Sewer Operation	\$27,335	\$4,764	\$7,742	\$9,108	\$5,721	
Sewer Capitalization	\$4,839		\$1,249	\$2,667	\$923	
Water	\$43,291	\$5,718	\$11,974	\$16,751	\$8,848	
Building Permits	\$4,469	\$1,429	\$1,610	\$240	\$1,190	
Cemetery	\$1,104	\$477	\$288	\$126	\$213	
Fleet Management	\$5,552	\$1,429	\$1,654	\$1,247	\$1,222	

Finance
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Payroll</u>	<u>Budget</u>	<u>Accounts Payable</u>	<u>Accounting</u>	<u>Debt Management</u>
Group Medical Insurance	\$56,727	\$715	\$14,693	\$30,462	\$10,857	
Workers Compensation Ins	\$13,777	\$238	\$3,580	\$7,314	\$2,645	
Insurance Fund	\$7,637	\$238	\$1,974	\$3,967	\$1,458	
Redevelopment	\$7,435	\$953	\$2,116	\$2,803	\$1,563	
Redevelopment Revolving	\$495		\$128	\$273	\$94	
Redevelopment Tax	\$90		\$23	\$50	\$17	
School Debt Service	\$13		\$3	\$8	\$2	
Tourism Authority	\$2,533	\$1,191	\$772		\$570	
Tricounty Railway	\$5,667		\$1,462	\$3,124	\$1,081	
Sierra Forest Fire Protect	\$3,604		\$930	\$1,987	\$687	
Sub-Conservancy District	\$3,668	\$2,382	\$740		\$546	
Controller Trust Fund	\$366		\$94	\$202	\$70	
All Other	\$15		\$4	\$6	\$5	
Total	<u>\$737,303</u>	<u>\$175,365</u>	<u>\$197,308</u>	<u>\$166,266</u>	<u>\$145,787</u>	<u>\$52,577</u>

CARSON CITY, NEVADA

SCHEDULE 11.01

HUMAN RESOURCES

NATURE AND EXTENT OF SERVICE

The Human Resources Department is responsible for recruitment, benefits administration, training, payroll, participation in grievance hearing and negotiations, and other special projects. The costs of the department are allocated as follows:

- **Recruitment** – These costs are time spent testing qualified applicants for City employment. These costs are allocated based on the number of recruitments by department.
- **Payroll** – These costs are allocated based on the number of FTE's by department/fund. This includes PT/Seasonal positions.

Human Resources
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$279,891			\$279,891
Allocated additions:				
1 - Building Use Charge	\$10,088		\$10,088	
1010100 - Board of Supervisors	\$680	\$689	\$1,369	
1010500 - District Attorney	\$107,502	\$8,106	\$115,608	
1010600 - City Manager	\$1,481	\$168	\$1,649	
1010701 - Finance	\$1,530	\$233	\$1,763	
1010705 - Human Resources		\$5,201	\$5,201	
1010710 - Information Technology		\$27,252	\$27,252	
1010715 - Geographic Information Systems		\$1,156	\$1,156	
1010720 - Purchasing		\$45	\$45	
1010730 - City Hall		\$17,897	\$17,897	
1010800 - Internal Auditor		\$197	\$197	
1015034 - Facilities Maintenance		\$16,922	\$16,922	
Total allocated additions:	<u>\$121,281</u>	<u>\$77,866</u>	<u>\$199,147</u>	<u>\$199,147</u>
Total to be allocated	<u>\$401,172</u>	<u>\$77,866</u>		<u>\$479,038</u>

Human Resources
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Recruitment</u>	<u>Payroll</u>
<u>Wages & Benefits</u>				
SALARIES & WAGES	\$175,630	\$59,187	\$89,589	\$26,854
FRINGE BENEFITS	\$52,371	\$17,649	\$26,714	\$8,008
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$51,890	\$17,487	\$26,469	\$7,934
Departmental Expenditures	\$279,891	\$94,323	\$142,772	\$42,796
Additions: 1st				
Other	\$121,281	\$121,281		
Functional Cost	\$401,172	\$215,604	\$142,772	\$42,796
Reallocate Admin		(\$215,604)	\$165,881	\$49,723
Allocable Costs	\$401,172		\$308,653	\$92,519
1st Allocation	\$401,172		\$308,653	\$92,519
Additions: 2nd				
Other	\$77,866	\$77,866		
Functional Cost	\$77,866	\$77,866		
Reallocate Admin		(\$77,866)	\$59,908	\$17,958
Allocable Costs	\$77,866		\$59,908	\$17,958
2nd Allocation	\$77,866		\$59,908	\$17,958
Total allocated	\$479,038		\$368,561	\$110,477

Human Resources
Detail allocation of
Recruitment

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Human Resources	3	1.604 %	\$4,952		\$4,952		\$4,952
Juvenile Detention	8	4.278 %	\$13,204		\$13,204	\$2,723	\$15,927
Library	5	2.674 %	\$8,253		\$8,253	\$1,702	\$9,955
Health	15	8.021 %	\$24,758		\$24,758	\$5,106	\$29,864
Sheriff Administration	15	8.021 %	\$24,758		\$24,758	\$5,106	\$29,864
Public Works	14	7.487 %	\$23,108		\$23,108	\$4,765	\$27,873
Recreation	93	49.733 %	\$153,501		\$153,501	\$31,656	\$185,157
Clerk	1	0.535 %	\$1,651		\$1,651		\$1,651
Finance	2	1.070 %	\$3,301		\$3,301		\$3,301
Fire Administration	1	0.535 %	\$1,651		\$1,651	\$340	\$1,991
Juvenile Court	4	2.139 %	\$6,602		\$6,602	\$1,362	\$7,964
Alternative Sentencing	1	0.535 %	\$1,651		\$1,651	\$340	\$1,991
District Attorney	5	2.674 %	\$8,253		\$8,253		\$8,253
Information Technology	1	0.535 %	\$1,651		\$1,651	\$340	\$1,991
Sub-Conservancy District	19	10.159 %	\$31,359		\$31,359	\$6,468	\$37,827
Total	187	100.000 %	\$308,653		\$308,653	\$59,908	\$368,561

(A) Alloc basis: Number of Recruitments by Department

Source: Personnel Department

**Human Resources
Detail allocation of
Payroll**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	5	0.673 %	\$623		\$623		\$623
Clerk	5	0.673 %	\$623		\$623		\$623
Treasurer	5	0.673 %	\$623		\$623		\$623
Elections	4	0.538 %	\$498		\$498	\$104	\$602
Records Management	3	0.404 %	\$374		\$374		\$374
Recorder	4	0.538 %	\$498		\$498	\$104	\$602
Assessor	6	0.808 %	\$747		\$747	\$156	\$903
District Attorney	23	3.096 %	\$2,864		\$2,864		\$2,864
City Manager	4	0.538 %	\$498		\$498		\$498
Finance	6	0.808 %	\$747		\$747		\$747
Human Resources	2	0.269 %	\$249		\$249		\$249
Information Technology	9	1.211 %	\$1,121		\$1,121	\$234	\$1,355
Geographic Information Systems	3	0.404 %	\$374		\$374	\$78	\$452
Purchasing	2	0.269 %	\$249		\$249	\$52	\$301
Welfare	1	0.135 %	\$125		\$125	\$26	\$151
Planning	5	0.673 %	\$623		\$623	\$130	\$753
Sheriff Administration	11	1.480 %	\$1,370		\$1,370	\$286	\$1,656
Sheriff Operations	68	9.152 %	\$8,467		\$8,467	\$1,770	\$10,237
Sheriff General Services	10	1.346 %	\$1,245		\$1,245	\$260	\$1,505
Detention Facility	35	4.711 %	\$4,358		\$4,358	\$911	\$5,269
Dispatch	20	2.692 %	\$2,490		\$2,490	\$521	\$3,011
Trinet Grant	2	0.269 %	\$249		\$249	\$52	\$301
Fire Administration	2	0.269 %	\$249		\$249	\$52	\$301
Fire Operations	43	5.787 %	\$5,354		\$5,354	\$1,119	\$6,473
Fire Prevention	7	0.942 %	\$872		\$872	\$182	\$1,054
Fire Training	3	0.404 %	\$374		\$374	\$78	\$452
Juvenile Court	3	0.404 %	\$374		\$374	\$78	\$452
Juvenile Probation	16	2.153 %	\$1,992		\$1,992	\$416	\$2,408
Juvenile Detention	22	2.961 %	\$2,739		\$2,739	\$573	\$3,312
Justice Court	31	4.172 %	\$3,860		\$3,860	\$807	\$4,667
Alternative Sentencing	13	1.750 %	\$1,619		\$1,619	\$338	\$1,957
Parks Administration	4	0.538 %	\$498		\$498	\$104	\$602
Park Maintenance	10	1.346 %	\$1,245		\$1,245	\$260	\$1,505
Facilities Maintenance	17	2.288 %	\$2,117		\$2,117	\$442	\$2,559
Swimming Pool	38	5.114 %	\$4,732		\$4,732	\$989	\$5,721
Community Center	10	1.346 %	\$1,245		\$1,245	\$260	\$1,505
Recreation	18	2.423 %	\$2,241		\$2,241	\$468	\$2,709
Sports	26	3.499 %	\$3,238		\$3,238	\$677	\$3,915
Library	19	2.557 %	\$2,366		\$2,366	\$494	\$2,860
Health	7	0.942 %	\$872		\$872	\$182	\$1,054
Animal Services	6	0.808 %	\$747		\$747	\$156	\$903

Human Resources
Detail allocation of
Payroll

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Senior Citizens	3	0.404 %	\$374		\$374	\$78	\$452
Traffic/Transportation	1	0.135 %	\$125		\$125	\$26	\$151
Quality of Life	5	0.673 %	\$623		\$623	\$130	\$753
Street Maintenance	24	3.230 %	\$2,989		\$2,989	\$625	\$3,614
Commissary Fund	2	0.269 %	\$249		\$249	\$52	\$301
Ambulance	18	2.423 %	\$2,241		\$2,241	\$468	\$2,709
Stormwater Drainage	5	0.673 %	\$623		\$623	\$130	\$753
Sewer Operation	20	2.692 %	\$2,490		\$2,490	\$521	\$3,011
Water	24	3.230 %	\$2,989		\$2,989	\$625	\$3,614
Building Permits	6	0.808 %	\$747		\$747	\$156	\$903
Cemetery	2	0.269 %	\$249		\$249	\$52	\$301
Fleet Management	6	0.808 %	\$747		\$747	\$156	\$903
Group Medical Insurance	3	0.404 %	\$374		\$374	\$78	\$452
Workers Compensation Ins	1	0.135 %	\$125		\$125	\$26	\$151
Redevelopment	4	0.538 %	\$498		\$498	\$104	\$602
Tourism Authority	5	0.673 %	\$623		\$623	\$130	\$753
Sub-Conservancy District	10	1.346 %	\$1,245		\$1,245	\$260	\$1,505
Immunization Program	33	4.441 %	\$4,109		\$4,109	\$859	\$4,968
Emergency Management	2	0.269 %	\$249		\$249	\$52	\$301
Public Works	18	2.423 %	\$2,241		\$2,241	\$468	\$2,709
Regional Transportation	3	0.404 %	\$374		\$374	\$78	\$452
Business License	1	0.135 %	\$125		\$125	\$26	\$151
Code Enforcement	2	0.269 %	\$249		\$249	\$52	\$301
Landfill Administration	10	1.346 %	\$1,245		\$1,245	\$260	\$1,505
Cooperative Extension	2	0.269 %	\$249		\$249	\$52	\$301
Insurance Fund	1	0.135 %	\$125		\$125	\$26	\$151
Medical	1	0.135 %	\$125		\$125	\$26	\$151
Environmental Health	3	0.401 %	\$368		\$368	\$83	\$451
Total	743	100.000 %	\$92,519		\$92,519	\$17,958	\$110,477

(A) Alloc basis: Number of FTE by Department/Fund - Including PT/Seasonal

Source: Personnel

Human Resources
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Recruitment</u>	<u>Payroll</u>
Board of Supervisors	\$623		\$623
Clerk	\$2,274	\$1,651	\$623
Records Management	\$374		\$374
Treasurer	\$623		\$623
District Attorney	\$11,117	\$8,253	\$2,864
City Manager	\$498		\$498
Finance	\$4,048	\$3,301	\$747
Human Resources	\$5,201	\$4,952	\$249
Information Technology	\$3,346	\$1,991	\$1,355
Geographic Information Systems	\$452		\$452
Purchasing	\$301		\$301
Planning	\$753		\$753
Dispatch	\$3,011		\$3,011
Public Works	\$30,582	\$27,873	\$2,709
Facilities Maintenance	\$2,559		\$2,559
Recorder	\$602		\$602
Elections	\$602		\$602
Assessor	\$903		\$903
Welfare	\$151		\$151
Business License	\$151		\$151
Code Enforcement	\$301		\$301
Sheriff Administration	\$31,520	\$29,864	\$1,656
Sheriff Operations	\$10,237		\$10,237
Sheriff General Services	\$1,505		\$1,505
Detention Facility	\$5,269		\$5,269
Trinet Grant	\$301		\$301
Fire Administration	\$2,292	\$1,991	\$301
Fire Operations	\$6,473		\$6,473
Fire Prevention	\$1,054		\$1,054
Fire Training	\$452		\$452
Emergency Management	\$301		\$301
Juvenile Court	\$8,416	\$7,964	\$452
Juvenile Probation	\$2,408		\$2,408
Juvenile Detention	\$19,239	\$15,927	\$3,312
Justice Court	\$4,667		\$4,667
Alternative Sentencing	\$3,948	\$1,991	\$1,957
Parks Administration	\$602		\$602
Park Maintenance	\$1,505		\$1,505
Swimming Pool	\$5,721		\$5,721
Community Center	\$1,505		\$1,505
Recreation	\$187,866	\$185,157	\$2,709
Sports	\$3,915		\$3,915

Human Resources
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Recruitment</u>	<u>Payroll</u>
Library	\$12,815	\$2,860	\$2,860
Health	\$30,918	\$1,054	\$1,054
Landfill Administration	\$1,505	\$29,864	\$1,505
Medical	\$151		\$151
Environmental Health	\$451		\$451
Animal Services	\$903		\$903
Cooperative Extension	\$301		\$301
Senior Citizens	\$452		\$452
Traffic/Transportation	\$151		\$151
Regional Transportation	\$452		\$452
Quality of Life	\$753		\$753
Street Maintenance	\$3,614		\$3,614
Immunization Program	\$4,968		\$4,968
Commissary Fund	\$301		\$301
Ambulance	\$2,709		\$2,709
Stormwater Drainage	\$753		\$753
Sewer Operation	\$3,011		\$3,011
Water	\$3,614		\$3,614
Building Permits	\$903		\$903
Cemetery	\$301		\$301
Fleet Management	\$903		\$903
Group Medical Insurance	\$452		\$452
Workers Compensation Ins	\$151		\$151
Insurance Fund	\$151		\$151
Redevelopment	\$602		\$602
Tourism Authority	\$753		\$753
Sub-Conservancy District	\$39,332	\$37,827	\$1,505
Total	\$479,038	\$368,561	\$110,477

CARSON CITY, NEVADA

SCHEDULE 12.01

INFORMATION TECHNOLOGY

NATURE AND EXTENT OF SERVICE

The Information Technology Department evaluates, selects, installs, and maintains City hardware and software. The department also supports a citywide communications network, which allows application and data sharing to all City departments. The costs of the department are allocated as follows:

- **PC Support** – These costs are time spent by staff working on various computers throughout the City. These costs are allocated based on the Personnel Computers by department using FTE's.
- **Citywide Support** – These costs are time spent in support of the citywide network and servers. These costs are allocated citywide based on total expenditures by department.
- **Contract Services** - These costs are professional service expenses and are allocated directly to departments incurring the costs.

Information Technology
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$1,368,520			\$1,368,520
Allocated additions:				
1 - Building Use Charge	\$6,700		\$6,700	
2 - Equipment Use Charge	\$180,914		\$180,914	
1010100 - Board of Supervisors	\$3,327	\$3,371	\$6,698	
1010500 - District Attorney	\$12,445	\$938	\$13,383	
1010600 - City Manager	\$7,244	\$819	\$8,063	
1010701 - Finance	\$8,369	\$1,266	\$9,635	
1010705 - Human Resources	\$2,772	\$574	\$3,346	
1010710 - Information Technology		\$12,937	\$12,937	
1010715 - Geographic Information Systems		\$12,188	\$12,188	
1010720 - Purchasing		\$447	\$447	
1010730 - City Hall		\$20,991	\$20,991	
1010800 - Internal Auditor		\$962	\$962	
1015034 - Facilities Maintenance		\$11,239	\$11,239	
Total allocated additions:	<u>\$221,771</u>	<u>\$65,732</u>	<u>\$287,503</u>	<u>\$287,503</u>
Total to be allocated	<u>\$1,590,291</u>	<u>\$65,732</u>		<u>\$1,656,023</u>

Information Technology
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>PC Support</u>	<u>Citywide Support</u>	<u>Contract Services</u>
Wages & Benefits					
SALARIES & WAGES	\$637,002	\$53,890	\$42,998	\$421,886	\$118,228
FRINGE BENEFITS	\$215,802	\$18,257	\$14,567	\$142,926	\$40,052
Other Expense and Cost					
SERVICES & SUPPLIES	\$91,337	\$7,727	\$6,165	\$60,492	\$16,953
MAINT SERVICE CONTRACT	\$74,839				\$74,839
SOFTWARE MAINT CONTRACT	\$349,540				\$349,540
Departmental Expenditures	\$1,368,520	\$79,874	\$63,730	\$625,304	\$599,612
Additions: 1st					
Other	\$221,771	\$221,771			
Functional Cost	\$1,590,291	\$301,645	\$63,730	\$625,304	\$599,612
Reallocate Admin		(\$301,645)	\$14,918	\$146,371	\$140,356
Allocable Costs	\$1,590,291		\$78,648	\$771,675	\$739,968
1st Allocation	\$1,590,291		\$78,648	\$771,675	\$739,968
Additions: 2nd					
Other	\$65,732	\$65,732			
Functional Cost	\$65,732	\$65,732			
Reallocate Admin		(\$65,732)	\$3,251	\$31,896	\$30,585
Allocable Costs	\$65,732		\$3,251	\$31,896	\$30,585
2nd Allocation	\$65,732		\$3,251	\$31,896	\$30,585
Total allocated	\$1,656,023		\$81,899	\$803,571	\$770,553

**Information Technology
Detail allocation of
PC Support**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	5	0.847 %	\$667		\$667		\$667
Clerk	4	0.678 %	\$533		\$533		\$533
Treasurer	5	0.847 %	\$667		\$667		\$667
Elections	3	0.508 %	\$400		\$400	\$18	\$418
Records Management	1	0.169 %	\$133		\$133		\$133
Recorder	4	0.678 %	\$533		\$533	\$24	\$557
Assessor	6	1.017 %	\$800		\$800	\$37	\$837
District Attorney	22	3.729 %	\$2,933		\$2,933		\$2,933
City Manager	4	0.678 %	\$533		\$533		\$533
Finance	6	1.017 %	\$800		\$800		\$800
Human Resources	3	0.508 %	\$400		\$400		\$400
Information Technology	9	1.525 %	\$1,200		\$1,200		\$1,200
Geographic Information Systems	3	0.508 %	\$400		\$400	\$18	\$418
Purchasing	2	0.339 %	\$267		\$267	\$12	\$279
Welfare	1	0.169 %	\$133		\$133	\$6	\$139
Planning	5	0.847 %	\$667		\$667	\$31	\$698
Sheriff Administration	8	1.356 %	\$1,066		\$1,066	\$49	\$1,115
Sheriff Operations	68	11.525 %	\$9,065		\$9,065	\$416	\$9,481
Sheriff General Services	10	1.695 %	\$1,333		\$1,333	\$61	\$1,394
Detention Facility	35	5.932 %	\$4,666		\$4,666	\$214	\$4,880
Dispatch	20	3.390 %	\$2,666		\$2,666	\$122	\$2,788
Trinet Grant	2	0.339 %	\$267		\$267	\$12	\$279
Fire Administration	2	0.339 %	\$267		\$267	\$12	\$279
Fire Operations	43	7.288 %	\$5,732		\$5,732	\$263	\$5,995
Fire Prevention	5	0.847 %	\$667		\$667	\$31	\$698
Juvenile Court	3	0.508 %	\$400		\$400	\$18	\$418
Juvenile Probation	16	2.712 %	\$2,133		\$2,133	\$98	\$2,231
Juvenile Detention	16	2.712 %	\$2,133		\$2,133	\$98	\$2,231
Justice Court	27	4.576 %	\$3,599		\$3,599	\$165	\$3,764
Alternative Sentencing	11	1.864 %	\$1,466		\$1,466	\$67	\$1,533
Parks Administration	4	0.678 %	\$533		\$533	\$24	\$557
Park Maintenance	10	1.695 %	\$1,333		\$1,333	\$61	\$1,394
Facilities Maintenance	11	1.864 %	\$1,466		\$1,466	\$67	\$1,533
Swimming Pool	5	0.847 %	\$667		\$667	\$31	\$698
Community Center	3	0.508 %	\$400		\$400	\$18	\$418
Recreation	4	0.678 %	\$533		\$533	\$24	\$557
Sports	2	0.339 %	\$267		\$267	\$12	\$279
Library	16	2.712 %	\$2,133		\$2,133	\$98	\$2,231
Health	4	0.678 %	\$533		\$533	\$24	\$557
Animal Services	4	0.678 %	\$533		\$533	\$24	\$557
Senior Citizens	3	0.508 %	\$400		\$400	\$18	\$418

Information Technology
Detail allocation of
PC Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Traffic/Transportation	1	0.169 %	\$133		\$133	\$6	\$139
Quality of Life	5	0.847 %	\$667		\$667	\$31	\$698
Street Maintenance	24	4.068 %	\$3,199		\$3,199	\$147	\$3,346
Commissary Fund	1	0.169 %	\$133		\$133	\$6	\$139
Ambulance	17	2.881 %	\$2,266		\$2,266	\$104	\$2,370
Stormwater Drainage	5	0.847 %	\$667		\$667	\$31	\$698
Sewer Operation	20	3.390 %	\$2,666		\$2,666	\$122	\$2,788
Water	24	4.068 %	\$3,199		\$3,199	\$147	\$3,346
Building Permits	6	1.017 %	\$800		\$800	\$37	\$837
Cemetery	2	0.339 %	\$267		\$267	\$12	\$279
Fleet Management	6	1.017 %	\$800		\$800	\$37	\$837
Group Medical Insurance	2	0.339 %	\$267		\$267	\$12	\$279
Workers Compensation Ins	1	0.169 %	\$133		\$133	\$6	\$139
Redevelopment	4	0.678 %	\$533		\$533	\$24	\$557
Tourism Authority	3	0.508 %	\$400		\$400	\$18	\$418
Sub-Conservancy District	2	0.339 %	\$267		\$267	\$12	\$279
Immunization Program	8	1.356 %	\$1,066		\$1,066	\$49	\$1,115
Fire Training	3	0.508 %	\$400		\$400	\$18	\$418
Emergency Management	2	0.339 %	\$267		\$267	\$12	\$279
Public Works	18	3.051 %	\$2,399		\$2,399	\$110	\$2,509
Regional Transportation	3	0.508 %	\$400		\$400	\$18	\$418
Business License	1	0.169 %	\$133		\$133	\$6	\$139
Code Enforcement	2	0.339 %	\$267		\$267	\$12	\$279
Landfill Administration	10	1.695 %	\$1,333		\$1,333	\$61	\$1,394
Insurance Fund	1	0.169 %	\$133		\$133	\$6	\$139
Medical	1	0.169 %	\$133		\$133	\$6	\$139
Environmental Health	3	0.520 %	\$396		\$396	\$28	\$424
Total	590	100.000 %	\$78,648		\$78,648	\$3,251	\$81,899

(A) Alloc basis: Number Of PC's By Department using FTE's

Source: Personnel

Information Technology
Detail allocation of
Citywide Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	202,855	0.362 %	\$2,792		\$2,792		\$2,792
Clerk	334,361	0.596 %	\$4,602		\$4,602		\$4,602
Recorder	323,537	0.577 %	\$4,453		\$4,453	\$202	\$4,655
Records Management	122,347	0.218 %	\$1,684		\$1,684		\$1,684
Elections	192,884	0.344 %	\$2,655		\$2,655	\$121	\$2,776
Treasurer	367,281	0.655 %	\$5,055		\$5,055		\$5,055
Assessor	520,121	0.928 %	\$7,158		\$7,158	\$325	\$7,483
District Attorney	2,090,503	3.728 %	\$28,771		\$28,771		\$28,771
City Manager	344,765	0.615 %	\$4,745		\$4,745		\$4,745
Finance	557,533	0.994 %	\$7,673		\$7,673		\$7,673
Human Resources	228,001	0.407 %	\$3,138		\$3,138		\$3,138
Information Technology	852,804	1.521 %	\$11,737		\$11,737		\$11,737
Geographic Information Systems	280,800	0.501 %	\$3,865		\$3,865	\$176	\$4,041
Purchasing	127,726	0.228 %	\$1,758		\$1,758	\$80	\$1,838
Welfare	113,884	0.203 %	\$1,567		\$1,567	\$71	\$1,638
Internal Auditor	48,713	0.087 %	\$670		\$670	\$30	\$700
Planning	416,708	0.743 %	\$5,735		\$5,735	\$261	\$5,996
Business License	65,605	0.117 %	\$903		\$903	\$41	\$944
Code Enforcement	148,575	0.265 %	\$2,045		\$2,045	\$93	\$2,138
Sheriff Administration	765,110	1.365 %	\$10,530		\$10,530	\$479	\$11,009
Sheriff Operations	7,464,318	13.312 %	\$102,728		\$102,728	\$4,671	\$107,399
Sheriff General Services	651,789	1.162 %	\$8,970		\$8,970	\$408	\$9,378
Detention Facility	3,343,168	5.962 %	\$46,010		\$46,010	\$2,092	\$48,102
Dispatch	1,441,780	2.571 %	\$19,842		\$19,842	\$902	\$20,744
Trinet Grant	74,948	0.134 %	\$1,031		\$1,031	\$47	\$1,078
Fire Administration	202,187	0.361 %	\$2,783		\$2,783	\$127	\$2,910
Warren Engine Co. No. 1	(232)		(\$3)		(\$3)		(\$3)
Fire Operations	5,684,718	10.138 %	\$78,236		\$78,236	\$3,557	\$81,793
Fire Prevention	529,534	0.944 %	\$7,288		\$7,288	\$331	\$7,619
Fire Training	375,552	0.670 %	\$5,169		\$5,169	\$235	\$5,404
Emergency Management	63,996	0.114 %	\$881		\$881	\$40	\$921
Public Works	2,178,037	3.884 %	\$29,975		\$29,975	\$1,363	\$31,338
Juvenile Court	304,788	0.544 %	\$4,195		\$4,195	\$191	\$4,386
Juvenile Probation	1,123,255	2.003 %	\$15,459		\$15,459	\$703	\$16,162
Juvenile Detention	1,219,285	2.175 %	\$16,780		\$16,780	\$763	\$17,543
Justice Court	2,671,575	4.765 %	\$36,768		\$36,768	\$1,672	\$38,440
Alternative Sentencing	1,046,958	1.867 %	\$14,409		\$14,409	\$655	\$15,064
Parks Administration	351,482	0.627 %	\$4,837		\$4,837	\$220	\$5,057
Park Maintenance	801,365	1.429 %	\$11,029		\$11,029	\$501	\$11,530
Facilities Maintenance	1,123,404	2.004 %	\$15,461		\$15,461	\$703	\$16,164
Swimming Pool	451,254	0.805 %	\$6,210		\$6,210	\$282	\$6,492

Information Technology
Detail allocation of
Citywide Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Community Center	235,830	0.421 %	\$3,246		\$3,246	\$148	\$3,394
Recreation	509,467	0.909 %	\$7,012		\$7,012	\$319	\$7,331
Pony Express Pavilion	(8)						
Sports	212,083	0.378 %	\$2,919		\$2,919	\$133	\$3,052
Library	1,100,272	1.962 %	\$15,142		\$15,142	\$689	\$15,831
Health	271,221	0.484 %	\$3,733		\$3,733	\$170	\$3,903
Landfill Administration	884,575	1.578 %	\$12,174		\$12,174	\$554	\$12,728
Medical	143,802	0.256 %	\$1,979		\$1,979	\$90	\$2,069
Environmental Health	181,630	0.324 %	\$2,500		\$2,500	\$114	\$2,614
Animal Services	334,820	0.597 %	\$4,608		\$4,608	\$210	\$4,818
Cooperative Extension	5,654	0.010 %	\$78		\$78	\$4	\$82
Senior Citizens	268,338	0.479 %	\$3,693		\$3,693	\$168	\$3,861
Administrative Assessment	3,228	0.006 %	\$44		\$44	\$2	\$46
Traffic/Transportation	90,599	0.162 %	\$1,247		\$1,247	\$57	\$1,304
Regional Transportation	491,862	0.877 %	\$6,769		\$6,769	\$308	\$7,077
Quality of Life	510,524	0.910 %	\$7,026		\$7,026	\$319	\$7,345
Street Maintenance	1,916,809	3.419 %	\$26,380		\$26,380	\$1,199	\$27,579
Immunization Program	757,238	1.351 %	\$10,421		\$10,421	\$474	\$10,895
Commissary Fund	66,939	0.119 %	\$921		\$921	\$42	\$963
Capital Facilities	4						
Residential Construction	34,996	0.062 %	\$482		\$482	\$22	\$504
Ambulance	2,147,847	3.831 %	\$29,560		\$29,560	\$1,344	\$30,904
Stormwater Drainage	449,103	0.801 %	\$6,181		\$6,181	\$281	\$6,462
Sewer Operation	1,617,350	2.884 %	\$22,259		\$22,259	\$1,012	\$23,271
Water	1,922,002	3.428 %	\$26,452		\$26,452	\$1,203	\$27,655
Building Permits	695,943	1.241 %	\$9,578		\$9,578	\$436	\$10,014
Cemetery	106,402	0.190 %	\$1,464		\$1,464	\$67	\$1,531
Fleet Management	497,703	0.888 %	\$6,850		\$6,850	\$311	\$7,161
Group Medical Insurance	203,375	0.363 %	\$2,799		\$2,799	\$127	\$2,926
Workers Compensation Ins	73,195	0.131 %	\$1,007		\$1,007	\$46	\$1,053
Insurance Fund	54,793	0.098 %	\$754		\$754	\$34	\$788
Redevelopment	373,720	0.667 %	\$5,143		\$5,143	\$234	\$5,377
Tourism Authority	358,499	0.639 %	\$4,934		\$4,934	\$224	\$5,158
Sub-Conservancy District	343,790	0.610 %	\$4,726		\$4,726	\$213	\$4,939
Total	56,070,879	100.000 %	\$771,675		\$771,675	\$31,896	\$803,571

(A) Alloc basis: Total Salary Expenditures By Dept/Fund (Exc. Capital, Debt)

Source: Expenditure Worksheet

Information Technology
Detail allocation of
Contract Services

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Assessor	16,675	4.771 %	\$35,301		\$35,301	\$1,684	\$36,985
District Attorney	7,541	2.157 %	\$15,964		\$15,964		\$15,964
Finance	23,762	6.798 %	\$50,304		\$50,304		\$50,304
Fire Administration	4,914	1.406 %	\$10,403		\$10,403	\$496	\$10,899
Geographic Information Systems	21,532	6.160 %	\$45,583		\$45,583	\$2,175	\$47,758
Health	5,100	1.459 %	\$10,797		\$10,797	\$515	\$11,312
Juvenile Probation	1,185	0.339 %	\$2,509		\$2,509	\$120	\$2,629
Sheriff Administration	130,063	37.210 %	\$275,340		\$275,340	\$13,138	\$288,478
Treasurer	4,250	1.216 %	\$8,997		\$8,997		\$8,997
Human Resources	11,202	3.205 %	\$23,714		\$23,714		\$23,714
Water	7,778	2.225 %	\$16,466		\$16,466	\$786	\$17,252
Sewer Operation	7,778	2.225 %	\$16,466		\$16,466	\$786	\$17,252
All Other	59,239	16.948 %	\$125,408		\$125,408	\$5,984	\$131,392
Planning	7,725	2.210 %	\$16,354		\$16,354	\$780	\$17,134
Purchasing	3,800	1.087 %	\$8,045		\$8,045	\$384	\$8,429
Justice Court	36,996	10.584 %	\$78,317		\$78,317	\$3,737	\$82,054
Total	349,540	100.000 %	\$739,968		\$739,968	\$30,585	\$770,553

(A) Alloc basis: Cost of Contracted Services Identified By Department

Source: Software Maintenance Account Activity Listing

Information Technology
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>PC Support</u>	<u>Citywide Support</u>	<u>Contract Services</u>
Board of Supervisors	\$3,459	\$667	\$2,792	
Clerk	\$5,135	\$533	\$4,602	
Records Management	\$1,817	\$133	\$1,684	
Treasurer	\$14,719	\$667	\$5,055	\$8,997
District Attorney	\$47,668	\$2,933	\$28,771	\$15,964
City Manager	\$5,278	\$533	\$4,745	
Finance	\$58,777	\$800	\$7,673	\$50,304
Human Resources	\$27,252	\$400	\$3,138	\$23,714
Information Technology	\$12,937	\$1,200	\$11,737	
Geographic Information Systems	\$52,217	\$418	\$4,041	\$47,758
Purchasing	\$10,546	\$279	\$1,838	\$8,429
Internal Auditor	\$700		\$700	
Planning	\$23,828	\$698	\$5,996	\$17,134
Dispatch	\$23,532	\$2,788	\$20,744	
Public Works	\$33,847	\$2,509	\$31,338	
Facilities Maintenance	\$17,697	\$1,533	\$16,164	
Recorder	\$5,212	\$557	\$4,655	
Elections	\$3,194	\$418	\$2,776	
Assessor	\$45,305	\$837	\$7,483	\$36,985
Welfare	\$1,777	\$139	\$1,638	
Business License	\$1,083	\$139	\$944	
Code Enforcement	\$2,417	\$279	\$2,138	
Sheriff Administration	\$300,602	\$1,115	\$11,009	\$288,478
Sheriff Operations	\$116,880	\$9,481	\$107,399	
Sheriff General Services	\$10,772	\$1,394	\$9,378	
Detention Facility	\$52,982	\$4,880	\$48,102	
Trinet Grant	\$1,357	\$279	\$1,078	
Fire Administration	\$14,088	\$279	\$2,910	\$10,899
Warren Engine Co. No. 1	(\$3)		(\$3)	
Fire Operations	\$87,788	\$5,995	\$81,793	
Fire Prevention	\$8,317	\$698	\$7,619	
Fire Training	\$5,822	\$418	\$5,404	
Emergency Management	\$1,200	\$279	\$921	
Juvenile Court	\$4,804	\$418	\$4,386	
Juvenile Probation	\$21,022	\$2,231	\$16,162	\$2,629
Juvenile Detention	\$19,774	\$2,231	\$17,543	
Justice Court	\$124,258	\$3,764	\$38,440	\$82,054
Alternative Sentencing	\$16,597	\$1,533	\$15,064	
Parks Administration	\$5,614	\$557	\$5,057	
Park Maintenance	\$12,924	\$1,394	\$11,530	
Swimming Pool	\$7,190	\$698	\$6,492	

Information Technology
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>PC Support</u>	<u>Citywide Support</u>	<u>Contract Services</u>
Community Center	\$3,812	\$418	\$3,394	
Recreation	\$7,888	\$557	\$7,331	
Pony Express Pavilion				
Sports	\$3,331	\$279	\$3,052	
Library	\$18,062	\$2,231	\$15,831	
Health	\$15,772	\$557	\$3,903	\$11,312
Landfill Administration	\$14,122	\$1,394	\$12,728	
Medical	\$2,208	\$139	\$2,069	
Environmental Health	\$3,038	\$424	\$2,614	
Animal Services	\$5,375	\$557	\$4,818	
Cooperative Extension	\$82		\$82	
Senior Citizens	\$4,279	\$418	\$3,861	
Administrative Assessment	\$46		\$46	
Traffic/Transportation	\$1,443	\$139	\$1,304	
Regional Transportation	\$7,495	\$418	\$7,077	
Quality of Life	\$8,043	\$698	\$7,345	
Street Maintenance	\$30,925	\$3,346	\$27,579	
Immunization Program	\$12,010	\$1,115	\$10,895	
Commissary Fund	\$1,102	\$139	\$963	
Capital Facilities				
Residential Construction	\$504		\$504	
Ambulance	\$33,274	\$2,370	\$30,904	
Stormwater Drainage	\$7,160	\$698	\$6,462	
Sewer Operation	\$43,311	\$2,788	\$23,271	\$17,252
Water	\$48,253	\$3,346	\$27,655	\$17,252
Building Permits	\$10,851	\$837	\$10,014	
Cemetery	\$1,810	\$279	\$1,531	
Fleet Management	\$7,998	\$837	\$7,161	
Group Medical Insurance	\$3,205	\$279	\$2,926	
Workers Compensation Ins	\$1,192	\$139	\$1,053	
Insurance Fund	\$927	\$139	\$788	
Redevelopment	\$5,934	\$557	\$5,377	
Tourism Authority	\$5,576	\$418	\$5,158	
Sub-Conservancy District	\$5,218	\$279	\$4,939	
All Other	\$131,392			\$131,392
Total	\$1,656,023	\$81,899	\$803,571	\$770,553

CARSON CITY, NEVADA
SCHEDULE 13.01

GEOGRAPHIC INFORMATION SYSTEMS

NATURE AND EXTENT OF SERVICE

The Geographic Information Systems Division is responsible for building, updating, maintaining and quality control for the many geographic data sets available. Costs of the division are allocated based on time spent supporting other departments/funds.

Geographic Information Systems
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$293,512			\$293,512
Allocated additions:				
2 - Equipment Use Charge	\$2,605		\$2,605	
1010100 - Board of Supervisors	\$714	\$723	\$1,437	
1010600 - City Manager	\$1,554	\$176	\$1,730	
1010701 - Finance	\$1,623	\$249	\$1,872	
1010705 - Human Resources	\$374	\$78	\$452	
1010710 - Information Technology	\$49,848	\$2,369	\$52,217	
1010720 - Purchasing		\$51	\$51	
1010800 - Internal Auditor		\$206	\$206	
Total allocated additions:	<u>\$56,718</u>	<u>\$3,852</u>	<u>\$60,570</u>	<u>\$60,570</u>
Total to be allocated	<u>\$350,230</u>	<u>\$3,852</u>		<u>\$354,082</u>

Geographic Information Systems
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Department Support</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$211,365		\$211,365
FRINGE BENEFITS	\$69,435		\$69,435
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$12,712		\$12,712
Departmental Expenditures	\$293,512		\$293,512
Additions: 1st			
Other	\$56,718	\$56,718	
Functional Cost	\$350,230	\$56,718	\$293,512
Reallocate Admin		(\$56,718)	\$56,718
Allocable Costs	\$350,230		\$350,230
1st Allocation	\$350,230		\$350,230
Additions: 2nd			
Other	\$3,852	\$3,852	
Functional Cost	\$3,852	\$3,852	
Reallocate Admin		(\$3,852)	\$3,852
Allocable Costs	\$3,852		\$3,852
2nd Allocation	\$3,852		\$3,852
Total allocated	\$354,082		\$354,082

**Geographic Information Systems
Detail allocation of
Department Support**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Assessor	1,815	18.150 %	\$63,567		\$63,567	\$738	\$64,305
All Other	1,563	15.630 %	\$54,741		\$54,741	\$636	\$55,377
Economic Development	93	0.930 %	\$3,257		\$3,257	\$38	\$3,295
District Attorney	149	1.490 %	\$5,218		\$5,218		\$5,218
Public Works	482	4.820 %	\$16,881		\$16,881	\$196	\$17,077
Fire Administration	323	3.230 %	\$11,312		\$11,312	\$131	\$11,443
Human Resources	33	0.330 %	\$1,156		\$1,156		\$1,156
Information Technology	348	3.480 %	\$12,188		\$12,188		\$12,188
Planning	226	2.260 %	\$7,915		\$7,915	\$92	\$8,007
Sewer Operation	747	7.470 %	\$26,162		\$26,162	\$304	\$26,466
Sheriff Administration	258	2.580 %	\$9,036		\$9,036	\$105	\$9,141
Stormwater Drainage	610	6.100 %	\$21,364		\$21,364	\$248	\$21,612
Street Maintenance	504	5.040 %	\$17,652		\$17,652	\$205	\$17,857
Regional Transportation	106	1.060 %	\$3,712		\$3,712	\$43	\$3,755
Water	1,394	13.940 %	\$48,822		\$48,822	\$567	\$49,389
Facilities Maintenance	547	5.470 %	\$19,158		\$19,158	\$222	\$19,380
Dispatch	362	3.620 %	\$12,678		\$12,678	\$147	\$12,825
Quality of Life	426	4.260 %	\$14,920		\$14,920	\$173	\$15,093
Health	14	0.140 %	\$491		\$491	\$7	\$498
Total	10,000	100.000 %	\$350,230		\$350,230	\$3,852	\$354,082

(A) Alloc basis: Salary Support By Department/Fund

Source: Salary & Wage from Matt

Geographic Information Systems
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Department Support</u>
District Attorney	\$5,218	\$5,218
Human Resources	\$1,156	\$1,156
Information Technology	\$12,188	\$12,188
Planning	\$8,007	\$8,007
Dispatch	\$12,825	\$12,825
Public Works	\$17,077	\$17,077
Facilities Maintenance	\$19,380	\$19,380
Assessor	\$64,305	\$64,305
Economic Development	\$3,295	\$3,295
Sheriff Administration	\$9,141	\$9,141
Fire Administration	\$11,443	\$11,443
Health	\$498	\$498
Regional Transportation	\$3,755	\$3,755
Quality of Life	\$15,093	\$15,093
Street Maintenance	\$17,857	\$17,857
Stormwater Drainage	\$21,612	\$21,612
Sewer Operation	\$26,466	\$26,466
Water	\$49,389	\$49,389
All Other	\$55,377	\$55,377
Total	\$354,082	\$354,082

CARSON CITY, NEVADA

SCHEDULE 14.01

PURCHASING

NATURE AND EXTENT OF SERVICE

The Purchasing Department administers the purchasing and contracts programs, including all stages of the bid process and the purchase of materials, equipment, supplies and services for all departments. The costs of the department are allocated as follows:

- **General Purchasing** – These costs are time spent by staff working on general purchasing throughout the City. These costs are allocated based on operating expenditures by department/Fund.
- **Purchasing Contracts** – These costs are time spent on purchasing contracts. These costs are allocated based on contract expenditures by department/Fund.

Purchasing
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$131,181			\$131,181
Allocated additions:				
2 - Equipment Use Charge	\$1,958		\$1,958	
1010100 - Board of Supervisors	\$319	\$323	\$642	
1010500 - District Attorney	\$5,031	\$379	\$5,410	
1010600 - City Manager	\$694	\$79	\$773	
1010701 - Finance	\$853	\$131	\$984	
1010705 - Human Resources	\$249	\$52	\$301	
1010710 - Information Technology	\$10,070	\$476	\$10,546	
1010720 - Purchasing		\$3	\$3	
1010800 - Internal Auditor		\$92	\$92	
Total allocated additions:	<u>\$19,174</u>	<u>\$1,535</u>	<u>\$20,709</u>	<u>\$20,709</u>
Total to be allocated	<u><u>\$150,355</u></u>	<u><u>\$1,535</u></u>		<u><u>\$151,890</u></u>

Purchasing
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>
<u>Wages & Benefits</u>				
SALARIES & WAGES	\$98,575	\$13,051	\$17,901	\$67,623
FRINGE BENEFITS	\$29,151	\$3,860	\$5,294	\$19,997
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$3,455	\$457	\$627	\$2,371
Departmental Expenditures	\$131,181	\$17,368	\$23,822	\$89,991
Additions: 1st				
Other	\$19,174	\$19,174		
Functional Cost	\$150,355	\$36,542	\$23,822	\$89,991
Reallocate Admin		(\$36,542)	\$7,649	\$28,893
Allocable Costs	\$150,355		\$31,471	\$118,884
1st Allocation	\$150,355		\$31,471	\$118,884
Additions: 2nd				
Other	\$1,535	\$1,535		
Functional Cost	\$1,535	\$1,535		
Reallocate Admin		(\$1,535)	\$321	\$1,214
Allocable Costs	\$1,535		\$321	\$1,214
2nd Allocation	\$1,535		\$321	\$1,214
Total allocated	\$151,890		\$31,792	\$120,098

**Purchasing
Detail allocation of
General Purchasing**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	19,332	0.053 %	\$17		\$17		\$17
Clerk	17,176	0.047 %	\$15		\$15		\$15
Recorder	18,353	0.051 %	\$16		\$16		\$16
Records Management	53,942	0.149 %	\$47		\$47		\$47
Public Safety Complex	391,456	1.079 %	\$340		\$340		\$340
Elections	61,795	0.170 %	\$54		\$54	\$1	\$55
Treasurer	67,418	0.186 %	\$58		\$58		\$58
Assessor	55,408	0.153 %	\$48		\$48	\$1	\$49
District Attorney	85,722	0.236 %	\$74		\$74		\$74
City Manager	108,275	0.299 %	\$94		\$94		\$94
Public Defender	1,107,100	3.052 %	\$961		\$961	\$10	\$971
Economic Development	669,730	1.847 %	\$581		\$581	\$6	\$587
Finance	72,485	0.200 %	\$63		\$63		\$63
Human Resources	51,890	0.143 %	\$45		\$45		\$45
Information Technology	515,716	1.422 %	\$447		\$447		\$447
Geographic Information Systems	12,712	0.035 %	\$11		\$11		\$11
Purchasing	3,455	0.010 %	\$3		\$3		\$3
City Hall	117,392	0.324 %	\$102		\$102	\$1	\$103
Welfare	235,862	0.650 %	\$205		\$205	\$2	\$207
Internal Auditor	13,536	0.037 %	\$12		\$12		\$12
Planning	63,495	0.175 %	\$55		\$55	\$1	\$56
Sheriff Administration	546,365	1.506 %	\$474		\$474	\$5	\$479
Sheriff Operations	351,017	0.968 %	\$305		\$305	\$3	\$308
Sheriff General Services	27,301	0.075 %	\$24		\$24		\$24
Detention Facility	312,507	0.862 %	\$271		\$271	\$3	\$274
Dispatch	185,358	0.511 %	\$161		\$161	\$2	\$163
Trinet Grant	13,235	0.036 %	\$11		\$11		\$11
Fire Administration	29,391	0.081 %	\$26		\$26		\$26
Warren Engine Co. No. 1	17,197	0.047 %	\$15		\$15		\$15
Fire Operations	356,260	0.982 %	\$309		\$309	\$3	\$312
Fire Prevention	18,443	0.051 %	\$16		\$16		\$16
Fire Training	64,393	0.178 %	\$56		\$56	\$1	\$57
Juvenile Court	57,337	0.158 %	\$50		\$50	\$1	\$51
Juvenile Probation	120,266	0.332 %	\$104		\$104	\$1	\$105
Juvenile Detention	116,473	0.321 %	\$101		\$101	\$1	\$102
Justice Court	529,815	1.461 %	\$460		\$460	\$5	\$465
Alternative Sentencing	118,900	0.328 %	\$103		\$103	\$1	\$104
Parks Administration	36,096	0.100 %	\$31		\$31		\$31
Park Maintenance	652,197	1.798 %	\$566		\$566	\$6	\$572
Grants, Gifts, Donations	131,111	0.361 %	\$114		\$114	\$1	\$115
Facilities Maintenance	310,329	0.856 %	\$269		\$269	\$3	\$272

**Purchasing
Detail allocation of
General Purchasing**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Swimming Pool	271,126	0.748 %	\$235		\$235	\$2	\$237
Community Center	103,236	0.285 %	\$90		\$90	\$1	\$91
Recreation	124,110	0.342 %	\$108		\$108	\$1	\$109
Pony Express Pavilion	24,262	0.067 %	\$21		\$21		\$21
Sports	180,505	0.498 %	\$157		\$157	\$2	\$159
Library	384,962	1.061 %	\$334		\$334	\$4	\$338
Health	171,686	0.473 %	\$149		\$149	\$2	\$151
Animal Services	84,299	0.232 %	\$73		\$73	\$1	\$74
Cooperative Extension	183,849	0.507 %	\$160		\$160	\$2	\$162
Supplemental Indigent	1,304,875	3.598 %	\$1,132		\$1,132	\$12	\$1,144
Senior Citizens	147,334	0.406 %	\$128		\$128	\$1	\$129
Capital Acquisition	495,845	1.367 %	\$430		\$430	\$5	\$435
Carson City Transit	775,341	2.138 %	\$673		\$673	\$7	\$680
Library Gift	46,450	0.128 %	\$40		\$40		\$40
Administrative Assessment	56,642	0.156 %	\$49		\$49	\$1	\$50
Traffic/Transportation	7,080	0.020 %	\$6		\$6		\$6
Regional Transportation	740,089	2.041 %	\$642		\$642	\$7	\$649
Street Maintenance	1,120,691	3.090 %	\$972		\$972	\$10	\$982
Commissary Fund	114,548	0.316 %	\$99		\$99	\$1	\$100
Firefighter Retirement Medical	52,517	0.145 %	\$46		\$46		\$46
Capital Facilities	75,083	0.207 %	\$65		\$65	\$1	\$66
Residential Construction	91,253	0.252 %	\$79		\$79	\$1	\$80
Debt Svc-Carson City	1,382	0.004 %	\$1		\$1		\$1
Ambulance	2,128,948	5.870 %	\$1,847		\$1,847	\$20	\$1,867
Stormwater Drainage	190,550	0.525 %	\$165		\$165	\$2	\$167
Sewer Operation	1,981,145	5.462 %	\$1,719		\$1,719	\$18	\$1,737
Sewer Capitalization	580,155	1.600 %	\$503		\$503	\$5	\$508
Water	3,643,491	10.046 %	\$3,161		\$3,161	\$34	\$3,195
Building Permits	52,277	0.144 %	\$45		\$45		\$45
Cemetery	27,489	0.076 %	\$24		\$24		\$24
Fleet Management	271,378	0.748 %	\$235		\$235	\$2	\$237
Group Medical Insurance	6,625,724	18.268 %	\$5,749		\$5,749	\$61	\$5,810
Workers Compensation Ins	1,590,792	4.386 %	\$1,380		\$1,380	\$15	\$1,395
Insurance Fund	862,879	2.379 %	\$749		\$749	\$8	\$757
Redevelopment	609,560	1.681 %	\$529		\$529	\$6	\$535
Redevelopment Revolving	59,480	0.164 %	\$52		\$52	\$1	\$53
Redevelopment Tax	10,885	0.030 %	\$9		\$9		\$9
School Debt Service	1,750	0.005 %	\$2		\$2		\$2
Tricounty Railway	679,639	1.874 %	\$590		\$590	\$6	\$596
Sierra Forest Fire Protect	432,106	1.191 %	\$375		\$375	\$4	\$379
Controller Trust Fund	43,999	0.121 %	\$38		\$38		\$38

**Purchasing
Detail allocation of
General Purchasing**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Community Support	500	0.001 %					
Immunization Program	514,139	1.418 %	\$446		\$446	\$5	\$451
Emergency Management	30,307	0.084 %	\$26		\$26		\$26
Public Works	63,772	0.176 %	\$55		\$55	\$1	\$56
Quality of Life	483,505	1.333 %	\$420		\$420	\$4	\$424
Business License	18,906	0.052 %	\$16		\$16		\$16
Code Enforcement	2,312	0.006 %	\$2		\$2		\$2
Landfill Administration	697,049	1.922 %	\$605		\$605	\$6	\$611
All Other	1,250	0.003 %	\$1		\$1		\$1
Medical	264,103	0.728 %	\$229		\$229	\$2	\$231
Environmental Health	107,692	0.296 %	\$96		\$96	\$2	\$98
Total	36,269,188	100.000 %	\$31,471		\$31,471	\$321	\$31,792

(A) Alloc basis: Total Operating Expenditures By Dept/Fund

Source: General Ledger

Purchasing
Detail allocation of
Purchasing Contracts

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Manager	43,000	0.194 %	\$231		\$231		\$231
Finance	27,525	0.124 %	\$148		\$148		\$148
Geographic Information Systems	7,436	0.034 %	\$40		\$40		\$40
Internal Auditor	21,150	0.096 %	\$114		\$114	\$1	\$115
Sheriff Administration	62,000	0.280 %	\$333		\$333	\$3	\$336
Dispatch	76,840	0.348 %	\$413		\$413	\$4	\$417
Fire Operations	29,997	0.136 %	\$161		\$161	\$2	\$163
Juvenile Probation	7,600	0.034 %	\$41		\$41		\$41
Juvenile Detention	9,999	0.045 %	\$54		\$54	\$1	\$55
Justice Court	8,500	0.038 %	\$46		\$46		\$46
Park Maintenance	138,325	0.626 %	\$744		\$744	\$8	\$752
Grants, Gifts, Donations	38,298	0.173 %	\$206		\$206	\$2	\$208
Facilities Maintenance	277,716	1.256 %	\$1,493		\$1,493	\$15	\$1,508
Community Center	17,005	0.077 %	\$91		\$91	\$1	\$92
Health	130,000	0.588 %	\$699		\$699	\$7	\$706
Landfill Administration	233,865	1.058 %	\$1,258		\$1,258	\$13	\$1,271
Medical	89,000	0.403 %	\$479		\$479	\$5	\$484
Capital Acquisition	268,687	1.215 %	\$1,445		\$1,445	\$15	\$1,460
Library Gift	44,990	0.203 %	\$242		\$242	\$2	\$244
Administrative Assessment	234,745	1.062 %	\$1,262		\$1,262	\$13	\$1,275
Regional Transportation	10,284,076	46.516 %	\$55,300		\$55,300	\$567	\$55,867
Quality of Life	359,596	1.626 %	\$1,934		\$1,934	\$20	\$1,954
Street Maintenance	803,069	3.632 %	\$4,318		\$4,318	\$44	\$4,362
Immunization Program	387,772	1.754 %	\$2,085		\$2,085	\$21	\$2,106
Capital Facilities	55,921	0.253 %	\$301		\$301	\$3	\$304
Residential Construction	49,332	0.223 %	\$265		\$265	\$3	\$268
Ambulance	8,025	0.036 %	\$43		\$43		\$43
Stormwater Drainage	1,247,726	5.644 %	\$6,709		\$6,709	\$69	\$6,778
Sewer Operation	165,337	0.748 %	\$889		\$889	\$9	\$898
Sewer Capitalization	1,133,337	5.126 %	\$6,094		\$6,094	\$62	\$6,156
Water	5,045,709	22.822 %	\$27,132		\$27,132	\$278	\$27,410
Building Permits	8,025	0.036 %	\$43		\$43		\$43
Cemetery	8,025	0.036 %	\$43		\$43		\$43
Fleet Management	470,352	2.127 %	\$2,529		\$2,529	\$26	\$2,555
Group Medical Insurance	8,025	0.036 %	\$43		\$43		\$43
Workers Compensation Ins	8,025	0.036 %	\$43		\$43		\$43
Insurance Fund	32,428	0.147 %	\$174		\$174	\$2	\$176
Redevelopment	161,200	0.729 %	\$867		\$867	\$9	\$876
Redevelopment Revolving	15,964	0.072 %	\$86		\$86	\$1	\$87
All Other	90,023	0.411 %	\$486		\$486	\$8	\$494
Total	22,108,645	100.000 %	\$118,884		\$118,884	\$1,214	\$120,098

Purchasing
Detail allocation of
Purchasing Contracts

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
(A) Alloc basis:	Purchasing Contracts by Department/Fund						
Source:	Purchasing						

Purchasing
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>
Board of Supervisors	\$17	\$17	
Clerk	\$15	\$15	
Records Management	\$47	\$47	
Public Safety Complex	\$340	\$340	
Treasurer	\$58	\$58	
District Attorney	\$74	\$74	
City Manager	\$325	\$94	\$231
Finance	\$211	\$63	\$148
Human Resources	\$45	\$45	
Information Technology	\$447	\$447	
Geographic Information Systems	\$51	\$11	\$40
Purchasing	\$3	\$3	
City Hall	\$103	\$103	
Internal Auditor	\$127	\$12	\$115
Planning	\$56	\$56	
Dispatch	\$580	\$163	\$417
Public Works	\$56	\$56	
Facilities Maintenance	\$1,780	\$272	\$1,508
Recorder	\$16	\$16	
Elections	\$55	\$55	
Assessor	\$49	\$49	
Public Defender	\$971	\$971	
Community Support			
Economic Development	\$587	\$587	
Welfare	\$207	\$207	
Business License	\$16	\$16	
Code Enforcement	\$2	\$2	
Sheriff Administration	\$815	\$479	\$336
Sheriff Operations	\$308	\$308	
Sheriff General Services	\$24	\$24	
Detention Facility	\$274	\$274	
Trinet Grant	\$11	\$11	
Fire Administration	\$26	\$26	
Warren Engine Co. No. 1	\$15	\$15	
Fire Operations	\$475	\$312	\$163
Fire Prevention	\$16	\$16	
Fire Training	\$57	\$57	
Emergency Management	\$26	\$26	
Juvenile Court	\$51	\$51	
Juvenile Probation	\$146	\$105	\$41
Juvenile Detention	\$157	\$102	\$55

Purchasing
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>
Justice Court	\$511	\$465	\$46
Alternative Sentencing	\$104	\$104	
Parks Administration	\$31	\$31	
Park Maintenance	\$1,324	\$572	\$752
Grants, Gifts, Donations	\$323	\$115	\$208
Swimming Pool	\$237	\$237	
Community Center	\$183	\$91	\$92
Recreation	\$109	\$109	
Pony Express Pavilion	\$21	\$21	
Sports	\$159	\$159	
Library	\$338	\$338	
Health	\$857	\$151	\$706
Landfill Administration	\$1,882	\$611	\$1,271
Medical	\$715	\$231	\$484
Environmental Health	\$98	\$98	
Animal Services	\$74	\$74	
Cooperative Extension	\$162	\$162	
Supplemental Indigent	\$1,144	\$1,144	
Senior Citizens	\$129	\$129	
Capital Acquisition	\$1,895	\$435	\$1,460
Carson City Transit	\$680	\$680	
Library Gift	\$284	\$40	\$244
Administrative Assessment	\$1,325	\$50	\$1,275
Traffic/Transportation	\$6	\$6	
Regional Transportation	\$56,516	\$649	\$55,867
Quality of Life	\$2,378	\$424	\$1,954
Street Maintenance	\$5,344	\$982	\$4,362
Immunization Program	\$2,557	\$451	\$2,106
Commissary Fund	\$100	\$100	
Firefighter Retirement Medical	\$46	\$46	
Capital Facilities	\$370	\$66	\$304
Residential Construction	\$348	\$80	\$268
Debt Svc-Carson City	\$1	\$1	
Ambulance	\$1,910	\$1,867	\$43
Stormwater Drainage	\$6,945	\$167	\$6,778
Sewer Operation	\$2,635	\$1,737	\$898
Sewer Capitalization	\$6,664	\$508	\$6,156
Water	\$30,605	\$3,195	\$27,410
Building Permits	\$88	\$45	\$43
Cemetery	\$67	\$24	\$43
Fleet Management	\$2,792	\$237	\$2,555

**Purchasing
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>
Group Medical Insurance	\$5,853	\$5,810	\$43
Workers Compensation Ins Insurance Fund	\$1,438	\$1,395	\$43
Redevelopment	\$933	\$757	\$176
Redevelopment Revolving	\$1,411	\$535	\$876
Redevelopment Tax	\$140	\$53	\$87
School Debt Service	\$9	\$9	
Tricounty Railway	\$2	\$2	
Sierra Forest Fire Protect	\$596	\$596	
Controller Trust Fund	\$379	\$379	
All Other	\$38	\$38	
	\$495	\$1	\$494
Total	<u>\$151,890</u>	<u>\$31,792</u>	<u>\$120,098</u>

CARSON CITY, NEVADA

SCHEDULE 15.01

CITY HALL

NATURE AND EXTENT OF SERVICE

The City Hall Department accounts for utility, postage, fax, and supply costs for the entire building. Costs are broken out into the following functions: Utilities and Common costs.

- **Utility** – Related costs are allocated to occupying departments based on square footage.
- **Common Costs** – Costs such as fax, copier, and postage costs, are allocated to occupying departments based on the number of positions by department/fund.

City Hall
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$117,392			\$117,392
Allocated additions:				
1010100 - Board of Supervisors	\$285	\$289	\$574	
1010600 - City Manager	\$621	\$70	\$691	
1010701 - Finance	\$851	\$127	\$978	
1010720 - Purchasing	\$102	\$1	\$103	
1010800 - Internal Auditor		\$83	\$83	
Total allocated additions:	<u>\$1,859</u>	<u>\$570</u>	<u>\$2,429</u>	<u>\$2,429</u>
Total to be allocated	<u>\$119,251</u>	<u>\$570</u>		<u>\$119,821</u>

City Hall
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Utilities</u>	<u>Common Costs</u>
<u>Other Expense and Cost</u>				
SALARIES & WAGES				
FRINGE BENEFITS				
<u>Other Expense and Cost</u>				
OFFICE SUPPLIES	\$33,470			\$33,470
POWER	\$51,283		\$51,283	
HEATING	\$13,065		\$13,065	
WATER/SEWER CHARGES	\$1,627		\$1,627	
STORM DRAIN	\$258		\$258	
R&M SERVICES	\$17,689			\$17,689
Departmental Expenditures	\$117,392		\$66,233	\$51,159
Additions: 1st				
Other	\$1,859	\$1,859		
Functional Cost	\$119,251	\$1,859	\$66,233	\$51,159
Reallocate Admin		(\$1,859)	\$1,049	\$810
Allocable Costs	\$119,251		\$67,282	\$51,969
1st Allocation	\$119,251		\$67,282	\$51,969
Additions: 2nd				
Other	\$570	\$570		
Functional Cost	\$570	\$570		
Reallocate Admin		(\$570)	\$322	\$248
Allocable Costs	\$570		\$322	\$248
2nd Allocation	\$570		\$322	\$248
Total allocated	\$119,821		\$67,604	\$52,217

City Hall
Detail allocation of
Utilities

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	701	4.779 %	\$3,215		\$3,215		\$3,215
Treasurer	1,882	12.831 %	\$8,633		\$8,633		\$8,633
Assessor	1,412	9.626 %	\$6,477		\$6,477	\$209	\$6,686
City Manager	3,279	22.355 %	\$15,041		\$15,041		\$15,041
Finance	1,548	10.554 %	\$7,101		\$7,101		\$7,101
Human Resources	3,052	20.807 %	\$13,999		\$13,999		\$13,999
Information Technology	2,027	13.819 %	\$9,298		\$9,298		\$9,298
Internal Auditor	142	0.968 %	\$651		\$651	\$21	\$672
Group Medical Insurance	164	1.118 %	\$752		\$752	\$24	\$776
Workers Compensation Ins	461	3.143 %	\$2,115		\$2,115	\$68	\$2,183
Total	<u>14,668</u>	<u>100.000 %</u>	<u>\$67,282</u>		<u>\$67,282</u>	<u>\$322</u>	<u>\$67,604</u>

(A) Alloc basis: Total Square Footage Occupied By Department

Source: Facilities Maintenance

City Hall
Detail allocation of
Common Costs

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	5	12.500 %	\$6,496		\$6,496		\$6,496
Treasurer	5	12.500 %	\$6,496		\$6,496		\$6,496
Assessor	6	15.000 %	\$7,795		\$7,795	\$186	\$7,981
City Manager	4	10.000 %	\$5,197		\$5,197		\$5,197
Finance	6	15.000 %	\$7,795		\$7,795		\$7,795
Human Resources	3	7.500 %	\$3,898		\$3,898		\$3,898
Information Technology	9	22.500 %	\$11,693		\$11,693		\$11,693
Welfare	1	2.500 %	\$1,299		\$1,299	\$31	\$1,330
Workers Compensation Ins	1	2.500 %	\$1,300		\$1,300	\$31	\$1,331
Total	<u>40</u>	<u>100.000 %</u>	<u>\$51,969</u>		<u>\$51,969</u>	<u>\$248</u>	<u>\$52,217</u>

(A) Alloc basis: Number Of Positions By Department/Fund

Source: Human Resources

City Hall
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Utilities</u>	<u>Common Costs</u>
Board of Supervisors	\$9,711	\$3,215	\$6,496
Treasurer	\$15,129	\$8,633	\$6,496
City Manager	\$20,238	\$15,041	\$5,197
Finance	\$14,896	\$7,101	\$7,795
Human Resources	\$17,897	\$13,999	\$3,898
Information Technology	\$20,991	\$9,298	\$11,693
Internal Auditor	\$672	\$672	
Assessor	\$14,667	\$6,686	\$7,981
Welfare	\$1,330		\$1,330
Group Medical Insurance	\$776	\$776	
Workers Compensation Ins	\$3,514	\$2,183	\$1,331
Total	<u>\$119,821</u>	<u>\$67,604</u>	<u>\$52,217</u>

CARSON CITY, NEVADA
SCHEDULE 16.01

INTERNAL AUDITOR

NATURE AND EXTENT OF SERVICE

The Internal Auditor investigates compliance with accounting procedures, sets to improve efficiency of internal controls, and conducts special investigations and other duties as directed by the Board of Supervisors. Costs for the department are allocated based on total expenditures by department/fund.

Internal Auditor
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$62,249			\$62,249
Allocated additions:				
1 - Building Use Charge	\$469		\$469	
1010100 - Board of Supervisors	\$151	\$153	\$304	
1010600 - City Manager	\$329	\$37	\$366	
1010701 - Finance	\$256	\$39	\$295	
1010710 - Information Technology	\$670	\$30	\$700	
1010720 - Purchasing	\$126	\$1	\$127	
1010730 - City Hall	\$651	\$21	\$672	
1010800 - Internal Auditor		\$44	\$44	
1015034 - Facilities Maintenance		\$788	\$788	
Total allocated additions:	<u>\$2,652</u>	<u>\$1,113</u>	<u>\$3,765</u>	<u>\$3,765</u>
Total to be allocated	<u>\$64,901</u>	<u>\$1,113</u>		<u>\$66,014</u>

Internal Auditor
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Internal Audit</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$37,058		\$37,058
FRINGE BENEFITS	\$11,655		\$11,655
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$13,536		\$13,536
Departmental Expenditures	\$62,249		\$62,249
Additions: 1st			
Other	\$2,652	\$2,652	
Functional Cost	\$64,901	\$2,652	\$62,249
Reallocate Admin		(\$2,652)	\$2,652
Allocable Costs	\$64,901		\$64,901
1st Allocation	\$64,901		\$64,901
Additions: 2nd			
Other	\$1,113	\$1,113	
Functional Cost	\$1,113	\$1,113	
Reallocate Admin		(\$1,113)	\$1,113
Allocable Costs	\$1,113		\$1,113
2nd Allocation	\$1,113		\$1,113
Total allocated	\$66,014		\$66,014

Internal Auditor
Detail allocation of
Internal Audit

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	222,187	0.241 %	\$156		\$156		\$156
Clerk	351,537	0.381 %	\$247		\$247		\$247
Recorder	341,890	0.370 %	\$240		\$240	\$4	\$244
Records Management	176,289	0.191 %	\$124		\$124		\$124
Public Safety Complex	391,456	0.424 %	\$275		\$275		\$275
Elections	254,679	0.276 %	\$179		\$179	\$3	\$182
Treasurer	434,699	0.471 %	\$306		\$306		\$306
Assessor	575,529	0.623 %	\$405		\$405	\$8	\$413
District Attorney	2,176,225	2.357 %	\$1,530		\$1,530		\$1,530
City Manager	453,040	0.491 %	\$318		\$318		\$318
Public Defender	1,107,100	1.199 %	\$778		\$778	\$14	\$792
Community Support	500	0.001 %					
Economic Development	669,730	0.725 %	\$471		\$471	\$9	\$480
Finance	630,018	0.682 %	\$443		\$443		\$443
Human Resources	279,891	0.303 %	\$197		\$197		\$197
Information Technology	1,368,520	1.482 %	\$962		\$962		\$962
Geographic Information Systems	293,512	0.318 %	\$206		\$206		\$206
Purchasing	131,181	0.142 %	\$92		\$92		\$92
City Hall	117,392	0.127 %	\$83		\$83		\$83
Welfare	349,746	0.379 %	\$246		\$246	\$5	\$251
Internal Auditor	62,249	0.067 %	\$44		\$44		\$44
Planning	480,203	0.520 %	\$338		\$338	\$6	\$344
Business License	84,511	0.092 %	\$59		\$59	\$1	\$60
Code Enforcement	150,887	0.163 %	\$106		\$106	\$2	\$108
Sheriff Administration	1,311,475	1.420 %	\$922		\$922	\$17	\$939
Sheriff Operations	7,815,335	8.464 %	\$5,493		\$5,493	\$102	\$5,595
Sheriff General Services	679,090	0.735 %	\$477		\$477	\$9	\$486
Detention Facility	3,655,675	3.959 %	\$2,569		\$2,569	\$48	\$2,617
Dispatch	1,627,138	1.762 %	\$1,144		\$1,144	\$21	\$1,165
Trinet Grant	88,183	0.095 %	\$62		\$62	\$1	\$63
Fire Administration	231,578	0.251 %	\$163		\$163	\$3	\$166
Warren Engine Co. No. 1	16,965	0.018 %	\$12		\$12		\$12
Fire Operations	6,040,978	6.542 %	\$4,246		\$4,246	\$79	\$4,325
Fire Prevention	547,977	0.593 %	\$385		\$385	\$7	\$392
Fire Training	439,945	0.476 %	\$309		\$309	\$6	\$315
Emergency Management	94,303	0.102 %	\$66		\$66	\$1	\$67
Public Works	2,241,809	2.428 %	\$1,576		\$1,576	\$29	\$1,605
Juvenile Court	362,125	0.392 %	\$255		\$255	\$5	\$260
Juvenile Probation	1,243,521	1.347 %	\$874		\$874	\$16	\$890
Juvenile Detention	1,335,758	1.447 %	\$939		\$939	\$17	\$956
Justice Court	3,201,390	3.467 %	\$2,250		\$2,250	\$42	\$2,292

**Internal Auditor
Detail allocation of
Internal Audit**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Alternative Sentencing	1,165,858	1.263 %	\$819		\$819	\$15	\$834
Parks Administration	387,578	0.420 %	\$272		\$272	\$5	\$277
Park Maintenance	1,453,562	1.574 %	\$1,022		\$1,022	\$19	\$1,041
Grants, Gifts, Donations	131,111	0.142 %	\$92		\$92	\$2	\$94
Facilities Maintenance	1,433,733	1.553 %	\$1,008		\$1,008	\$19	\$1,027
Swimming Pool	722,380	0.782 %	\$508		\$508	\$9	\$517
Community Center	339,066	0.367 %	\$238		\$238	\$4	\$242
Recreation	633,577	0.686 %	\$445		\$445	\$8	\$453
Pony Express Pavilion	24,254	0.026 %	\$17		\$17		\$17
Sports	392,588	0.425 %	\$276		\$276	\$5	\$281
Library	1,485,234	1.608 %	\$1,044		\$1,044	\$19	\$1,063
Health	442,907	0.480 %	\$311		\$311	\$6	\$317
Landfill Administration	1,581,624	1.713 %	\$1,112		\$1,112	\$21	\$1,133
Animal Services	419,119	0.454 %	\$295		\$295	\$5	\$300
Cooperative Extension	189,503	0.205 %	\$133		\$133	\$2	\$135
Supplemental Indigent	1,304,875	1.413 %	\$917		\$917	\$17	\$934
Senior Citizens	415,672	0.450 %	\$292		\$292	\$5	\$297
Capital Acquisition	495,845	0.537 %	\$349		\$349	\$6	\$355
Carson City Transit	775,341	0.840 %	\$545		\$545	\$10	\$555
Library Gift	46,450	0.050 %	\$33		\$33	\$1	\$34
Administrative Assessment	59,870	0.065 %	\$42		\$42	\$1	\$43
Traffic/Transportation	97,679	0.106 %	\$69		\$69	\$1	\$70
Regional Transportation	1,231,951	1.334 %	\$866		\$866	\$16	\$882
Quality of Life	994,029	1.076 %	\$699		\$699	\$13	\$712
Street Maintenance	3,037,500	3.289 %	\$2,135		\$2,135	\$40	\$2,175
Immunization Program	1,271,377	1.377 %	\$894		\$894	\$17	\$911
Commissary Fund	181,487	0.197 %	\$128		\$128	\$2	\$130
Firefighter Retirement Medical	52,517	0.057 %	\$37		\$37	\$1	\$38
Capital Facilities	75,087	0.081 %	\$53		\$53	\$1	\$54
Residential Construction	126,249	0.137 %	\$89		\$89	\$2	\$91
Debt Svc-Carson City	1,382	0.001 %	\$1		\$1		\$1
Ambulance	4,276,795	4.632 %	\$3,006		\$3,006	\$56	\$3,062
Stormwater Drainage	639,653	0.693 %	\$450		\$450	\$8	\$458
Sewer Operation	3,598,495	3.897 %	\$2,529		\$2,529	\$47	\$2,576
Sewer Capitalization	580,155	0.628 %	\$408		\$408	\$8	\$416
Water	5,565,493	6.027 %	\$3,912		\$3,912	\$73	\$3,985
Building Permits	748,220	0.810 %	\$526		\$526	\$10	\$536
Cemetery	133,891	0.145 %	\$94		\$94	\$2	\$96
Fleet Management	769,081	0.833 %	\$541		\$541	\$10	\$551
Group Medical Insurance	6,829,099	7.396 %	\$4,800		\$4,800	\$89	\$4,889
Workers Compensation Ins	1,663,987	1.802 %	\$1,170		\$1,170	\$22	\$1,192

Internal Auditor
Detail allocation of
Internal Audit

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Insurance Fund	917,672	0.994 %	\$645		\$645	\$12	\$657
Redevelopment	983,280	1.065 %	\$691		\$691	\$13	\$704
Redevelopment Revolving	59,480	0.064 %	\$42		\$42	\$1	\$43
Redevelopment Tax	10,885	0.012 %	\$8		\$8		\$8
School Debt Service	1,750	0.002 %	\$1		\$1		\$1
Tourism Authority	358,499	0.388 %	\$252		\$252	\$5	\$257
Tricounty Railway	679,639	0.736 %	\$478		\$478	\$9	\$487
Sierra Forest Fire Protect	432,106	0.468 %	\$304		\$304	\$6	\$310
Sub-Conservancy District	343,790	0.372 %	\$242		\$242	\$4	\$246
Controller Trust Fund	43,999	0.048 %	\$31		\$31	\$1	\$32
Medical	407,905	0.442 %	\$287		\$287	\$5	\$292
Environmental Health	289,322	0.313 %	\$203		\$203	\$5	\$208
All Other	1,250	0.002 %	(\$7)		(\$7)		(\$7)
Total	<u>92,340,067</u>	<u>100.000 %</u>	<u>\$64,901</u>		<u>\$64,901</u>	<u>\$1,113</u>	<u>\$66,014</u>

(A) Alloc basis: Total Expenditures By Department/Fund

Source: General Ledger

Internal Auditor
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Internal Audit</u>
Board of Supervisors	\$156	\$156
Clerk	\$247	\$247
Records Management	\$124	\$124
Public Safety Complex	\$275	\$275
Treasurer	\$306	\$306
District Attorney	\$1,530	\$1,530
City Manager	\$318	\$318
Finance	\$443	\$443
Human Resources	\$197	\$197
Information Technology	\$962	\$962
Geographic Information Systems	\$206	\$206
Purchasing	\$92	\$92
City Hall	\$83	\$83
Internal Auditor	\$44	\$44
Planning	\$344	\$344
Dispatch	\$1,165	\$1,165
Public Works	\$1,605	\$1,605
Facilities Maintenance	\$1,027	\$1,027
Recorder	\$244	\$244
Elections	\$182	\$182
Assessor	\$413	\$413
Public Defender	\$792	\$792
Community Support		
Economic Development	\$480	\$480
Welfare	\$251	\$251
Business License	\$60	\$60
Code Enforcement	\$108	\$108
Sheriff Administration	\$939	\$939
Sheriff Operations	\$5,595	\$5,595
Sheriff General Services	\$486	\$486
Detention Facility	\$2,617	\$2,617
Trinet Grant	\$63	\$63
Fire Administration	\$166	\$166
Warren Engine Co. No. 1	\$12	\$12
Fire Operations	\$4,325	\$4,325
Fire Prevention	\$392	\$392
Fire Training	\$315	\$315
Emergency Management	\$67	\$67
Juvenile Court	\$260	\$260
Juvenile Probation	\$890	\$890
Juvenile Detention	\$956	\$956
Justice Court	\$2,292	\$2,292

Internal Auditor
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Internal Audit</u>
Alternative Sentencing	\$834	\$834
Parks Administration	\$277	\$277
Park Maintenance	\$1,041	\$1,041
Grants, Gifts, Donations	\$94	\$94
Swimming Pool	\$517	\$517
Community Center	\$242	\$242
Recreation	\$453	\$453
Pony Express Pavilion	\$17	\$17
Sports	\$281	\$281
Library	\$1,063	\$1,063
Health	\$317	\$317
Landfill Administration	\$1,133	\$1,133
Medical	\$292	\$292
Environmental Health	\$208	\$208
Animal Services	\$300	\$300
Cooperative Extension	\$135	\$135
Supplemental Indigent	\$934	\$934
Senior Citizens	\$297	\$297
Capital Acquisition	\$355	\$355
Carson City Transit	\$555	\$555
Library Gift	\$34	\$34
Administrative Assessment	\$43	\$43
Traffic/Transportation	\$70	\$70
Regional Transportation	\$882	\$882
Quality of Life	\$712	\$712
Street Maintenance	\$2,175	\$2,175
Immunization Program	\$911	\$911
Commissary Fund	\$130	\$130
Firefighter Retirement Medical	\$38	\$38
Capital Facilities	\$54	\$54
Residential Construction	\$91	\$91
Debt Svc-Carson City	\$1	\$1
Ambulance	\$3,062	\$3,062
Stormwater Drainage	\$458	\$458
Sewer Operation	\$2,576	\$2,576
Sewer Capitalization	\$416	\$416
Water	\$3,985	\$3,985
Building Permits	\$536	\$536
Cemetery	\$96	\$96
Fleet Management	\$551	\$551
Group Medical Insurance	\$4,889	\$4,889
Workers Compensation Ins	\$1,192	\$1,192

Internal Auditor
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Internal Audit</u>
Insurance Fund	\$657	\$657
Redevelopment	\$704	\$704
Redevelopment Revolving	\$43	\$43
Redevelopment Tax	\$8	\$8
School Debt Service	\$1	\$1
Tourism Authority	\$257	\$257
Tricounty Railway	\$487	\$487
Sierra Forest Fire Protect	\$310	\$310
Sub-Conservancy District	\$246	\$246
Controller Trust Fund	\$32	\$32
All Other	(\$7)	(\$7)
Total	<u>\$66,014</u>	<u>\$66,014</u>

CARSON CITY, NEVADA

SCHEDULE 17.01

PLANNING

NATURE AND EXTENT OF SERVICE

The Planning Department includes utility costs for the Northgate building. Costs are broken out into the following:

- **Northgate Utilities** – Related costs are allocated to occupying departments based on square footage.
- **Planning** – Costs are not allocable to departments and are excluded from the cost plan.

**Planning
Costs to be allocated**

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$480,203			\$480,203
Allocated additions:				
1 - Building Use Charge	\$7,107		\$7,107	
1010100 - Board of Supervisors	\$1,168	\$1,183	\$2,351	
1010212 - Clerk	\$29,366	\$6,974	\$36,340	
1010500 - District Attorney	\$12,445	\$938	\$13,383	
1010600 - City Manager	\$2,542	\$287	\$2,829	
1010701 - Finance	\$2,846	\$433	\$3,279	
1010705 - Human Resources	\$623	\$130	\$753	
1010710 - Information Technology	\$22,756	\$1,072	\$23,828	
1010715 - Geographic Information Systems	\$7,915	\$92	\$8,007	
1010720 - Purchasing	\$55	\$1	\$56	
1010800 - Internal Auditor	\$338	\$6	\$344	
1011425 - Planning		\$6,540	\$6,540	
1015034 - Facilities Maintenance		\$11,371	\$11,371	
Total allocated additions:	<u>\$87,161</u>	<u>\$29,027</u>	<u>\$116,188</u>	<u>\$116,188</u>
Total to be allocated	<u>\$567,364</u>	<u>\$29,027</u>		<u>\$596,391</u>

Planning
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Northgate Utilities</u>	<u>Planning</u>
<u>Wages & Benefits</u>				
SALARIES & WAGES	\$307,157			\$307,157
FRINGE BENEFITS	\$109,551			\$109,551
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$41,353			\$41,353
POWER	\$11,018		\$11,018	
HEATING	\$9,056		\$9,056	
WATER/SEWER CHARGES	\$1,800		\$1,800	
STORM DRAIN	\$268		\$268	
Departmental Expenditures	\$480,203		\$22,142	\$458,061
Additions: 1st				
Other	\$87,161	\$87,161		
Functional Cost	\$567,364	\$87,161	\$22,142	\$458,061
Reallocate Admin		(\$87,161)	\$4,019	\$83,142
Allocable Costs	\$567,364		\$26,161	\$541,203
Unallocated	(\$541,203)			(\$541,203)
1st Allocation	\$26,161		\$26,161	
Additions: 2nd				
Other	\$29,027	\$29,027		
Functional Cost	\$29,027	\$29,027		
Reallocate Admin		(\$29,027)	\$1,338	\$27,689
Allocable Costs	\$29,027		\$1,338	\$27,689
Unallocated	(\$27,689)			(\$27,689)
2nd Allocation	\$1,338		\$1,338	
Total allocated	\$27,499		\$27,499	

Planning
Detail allocation of
Northgate Utilities

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Recorder	455	2.962 %	\$775		\$775	\$53	\$828
Planning	3,840	25.000 %	\$6,540		\$6,540		\$6,540
Cooperative Extension	2,688	17.500 %	\$4,578		\$4,578	\$312	\$4,890
Building Permits	3,840	25.000 %	\$6,540		\$6,540	\$446	\$6,986
All Other	1,152	7.500 %	\$1,962		\$1,962	\$134	\$2,096
Public Works	<u>3,385</u>	<u>22.038 %</u>	<u>\$5,766</u>		<u>\$5,766</u>	<u>\$393</u>	<u>\$6,159</u>
Total	15,360	100.000 %	\$26,161		\$26,161	\$1,338	\$27,499

(A) Alloc basis: Total Square Footage Occupied By Department

Source: Facilities Maintenance

Planning
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Northgate Utilities</u>
Planning	\$6,540	\$6,540
Public Works	\$6,159	\$6,159
Recorder	\$828	\$828
Cooperative Extension	\$4,890	\$4,890
Building Permits	\$6,986	\$6,986
All Other	\$2,096	\$2,096
Total	<u>\$27,499</u>	<u>\$27,499</u>

CARSON CITY, NEVADA
SCHEDULE 18.01

DISPATCH

NATURE AND EXTENT OF SERVICE

The Dispatch division is responsible for communication activities for patrol, crime prevention, investigations, fire, ambulance, and other radio calls. The costs of the department are allocated based on the number of radio calls by department/fund.

**Dispatch
Costs to be allocated**

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$1,627,138			\$1,627,138
Allocated additions:				
1 - Building Use Charge	\$12,668		\$12,668	
2 - Equipment Use Charge	\$35,912		\$35,912	
1010100 - Board of Supervisors	\$3,956	\$4,008	\$7,964	
1010600 - City Manager	\$8,612	\$974	\$9,586	
1010701 - Finance	\$10,154	\$1,550	\$11,704	
1010705 - Human Resources	\$2,490	\$521	\$3,011	
1010710 - Information Technology	\$22,508	\$1,024	\$23,532	
1010715 - Geographic Information Systems	\$12,678	\$147	\$12,825	
1010720 - Purchasing	\$574	\$6	\$580	
1010800 - Internal Auditor	\$1,144	\$21	\$1,165	
1015034 - Facilities Maintenance		\$78,310	\$78,310	
Total allocated additions:	<u>\$110,696</u>	<u>\$86,561</u>	<u>\$197,257</u>	<u>\$197,257</u>
Total to be allocated	<u>\$1,737,834</u>	<u>\$86,561</u>		<u>\$1,824,395</u>

Dispatch
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Dispatch</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$1,076,385		\$1,076,385
FRINGE BENEFITS	\$365,395		\$365,395
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$185,358		\$185,358
Departmental Expenditures	\$1,627,138		\$1,627,138
Additions: 1st			
Other	\$110,696	\$110,696	
Functional Cost	\$1,737,834	\$110,696	\$1,627,138
Reallocate Admin		(\$110,696)	\$110,696
Allocable Costs	\$1,737,834		\$1,737,834
1st Allocation	\$1,737,834		\$1,737,834
Additions: 2nd			
Other	\$86,561	\$86,561	
Functional Cost	\$86,561	\$86,561	
Reallocate Admin		(\$86,561)	\$86,561
Allocable Costs	\$86,561		\$86,561
2nd Allocation	\$86,561		\$86,561
Total allocated	\$1,824,395		\$1,824,395

**Dispatch
Detail allocation of
Dispatch**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Sheriff Operations	98,508	91.160 %	\$1,584,203		\$1,584,203	\$78,909	\$1,663,112
Ambulance	6,549	6.060 %	\$105,321		\$105,321	\$5,246	\$110,567
All Other	2,081	1.926 %	\$33,467		\$33,467	\$1,667	\$35,134
Fire Operations	923	0.854 %	\$14,843		\$14,843	\$739	\$15,582
Total	108,061	100.000 %	\$1,737,834		\$1,737,834	\$86,561	\$1,824,395

(A) Alloc basis: Number Of 911 Calls By Department

Source: Dispatch - Jack Freer

Dispatch
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Dispatch</u>
Sheriff Operations	\$1,663,112	\$1,663,112
Fire Operations	\$15,582	\$15,582
Ambulance	\$110,567	\$110,567
All Other	\$35,134	\$35,134
Total	<u>\$1,824,395</u>	<u>\$1,824,395</u>

CARSON CITY, NEVADA

SCHEDULE 19.01

PUBLIC WORKS

NATURE AND EXTENT OF SERVICE

The Public Works Department is responsible for providing all the Public Works needs related to capital projects as well as engineering functions related to plan preview, permit issuance and inspections for infrastructure projects. Costs are broken out into the following functions:

- **General Fund Support** – These costs are the time spent supporting General Fund activities. These costs are identified but not allocated.
- **Departmental Support** – Related costs are time spent on administration and engineering support. These costs are allocated based on total salary support by fund.

Public Works
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$2,241,809			\$2,241,809
Allocated additions:				
1 - Building Use Charge	\$6,265		\$6,265	
2 - Equipment Use Charge	\$3,929		\$3,929	
1010100 - Board of Supervisors	\$5,450	\$5,522	\$10,972	
1010500 - District Attorney	\$28,597	\$2,156	\$30,753	
1010600 - City Manager	\$11,866	\$1,342	\$13,208	
1010701 - Finance	\$11,251	\$1,718	\$12,969	
1010705 - Human Resources	\$25,349	\$5,233	\$30,582	
1010710 - Information Technology	\$32,374	\$1,473	\$33,847	
1010715 - Geographic Information Systems	\$16,881	\$196	\$17,077	
1010720 - Purchasing	\$55	\$1	\$56	
1010800 - Internal Auditor	\$1,576	\$29	\$1,605	
1011425 - Planning	\$5,766	\$393	\$6,159	
1015034 - Facilities Maintenance		\$17,505	\$17,505	
Total allocated additions:	<u>\$149,359</u>	<u>\$35,568</u>	<u>\$184,927</u>	<u>\$184,927</u>
Total to be allocated	<u><u>\$2,391,168</u></u>	<u><u>\$35,568</u></u>		<u><u>\$2,426,736</u></u>

Public Works
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>General Fund Support</u>	<u>Departmental Support</u>
<u>Wages & Benefits</u>				
SALARIES & WAGES	\$1,645,125		\$300,235	\$1,344,890
FRINGE BENEFITS	\$532,912		\$97,256	\$435,656
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$63,772		\$11,638	\$52,134
Departmental Expenditures	\$2,241,809		\$409,129	\$1,832,680
Additions: 1st				
Other	\$149,359	\$149,359		
Functional Cost	\$2,391,168	\$149,359	\$409,129	\$1,832,680
Reallocate Admin		(\$149,359)	\$27,258	\$122,101
Allocable Costs	\$2,391,168		\$436,387	\$1,954,781
Unallocated	(\$436,387)		(\$436,387)	
1st Allocation	\$1,954,781			\$1,954,781
Additions: 2nd				
Other	\$35,568	\$35,568		
Functional Cost	\$35,568	\$35,568		
Reallocate Admin		(\$35,568)	\$6,491	\$29,077
Allocable Costs	\$35,568		\$6,491	\$29,077
Unallocated	(\$6,491)		(\$6,491)	
2nd Allocation	\$29,077			\$29,077
Total allocated	\$1,983,858			\$1,983,858

**Public Works
Detail allocation of
Departmental Support**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Water	2,536	31.021 %	\$606,401		\$606,401	\$9,020	\$615,421
Sewer Operation	2,830	34.618 %	\$676,701		\$676,701	\$10,066	\$686,767
Street Maintenance	759	9.284 %	\$181,490		\$181,490	\$2,700	\$184,190
Regional Transportation	804	9.835 %	\$192,250		\$192,250	\$2,860	\$195,110
CC Sanitary Landfill	373	4.563 %	\$89,191		\$89,191	\$1,327	\$90,518
Stormwater Drainage	155	1.896 %	\$37,063		\$37,063	\$551	\$37,614
Building Permits	513	6.275 %	\$122,667		\$122,667	\$1,825	\$124,492
Redevelopment	205	2.508 %	\$49,018		\$49,018	\$728	\$49,746
Total	<u>8,175</u>	<u>100.000 %</u>	<u>\$1,954,781</u>		<u>\$1,954,781</u>	<u>\$29,077</u>	<u>\$1,983,858</u>

(A) Alloc basis: Salary Support by Fund

Source: Public Works Salary & Wage

Public Works
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Departmental Support</u>
Regional Transportation	\$195,110	\$195,110
Street Maintenance	\$184,190	\$184,190
Stormwater Drainage	\$37,614	\$37,614
Sewer Operation	\$686,767	\$686,767
Water	\$615,421	\$615,421
Building Permits	\$124,492	\$124,492
CC Sanitary Landfill	\$90,518	\$90,518
Redevelopment	\$49,746	\$49,746
Total	<u>\$1,983,858</u>	<u>\$1,983,858</u>

CARSON CITY, NEVADA

SCHEDULE 20.01

FACILITIES MAINTENANCE

NATURE AND EXTENT OF SERVICE

The Facilities Maintenance Department is responsible for repair, construction, custodial, and preventative maintenance for City owned facilities. This also includes maintenance of mechanical and electrical systems in the parks. The costs of the department are broken out and allocated as follows:

- **City Hall** – These costs include maintenance and custodial services and are allocated to departments based on square footage occupied by departments.
- **Northgate** – These costs include maintenance and custodial services and are allocated to departments based on square footage occupied by department.
- **Public Safety Complex** – These costs include maintenance and custodial services and are allocated to departments based on square footage occupied by department.
- **Direct Maintenance Support** – These costs include repair and maintenance costs to single occupant buildings and are allocated to departments based on time records maintained.
- **Custodial Services** – These costs include custodial services to single occupant buildings and are allocated to departments based on square footage maintained.

Facilities Maintenance
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$1,433,733			\$1,433,733
Allocated additions:				
2 - Equipment Use Charge	\$15,948		\$15,948	
1010100 - Board of Supervisors	\$3,486	\$3,532	\$7,018	
1010600 - City Manager	\$7,589	\$858	\$8,447	
1010701 - Finance	\$9,408	\$1,433	\$10,841	
1010705 - Human Resources	\$2,117	\$442	\$2,559	
1010710 - Information Technology	\$16,927	\$770	\$17,697	
1010715 - Geographic Information Systems	\$19,158	\$222	\$19,380	
1010720 - Purchasing	\$1,762	\$18	\$1,780	
1010800 - Internal Auditor	\$1,008	\$19	\$1,027	
Total allocated additions:	<u>\$77,403</u>	<u>\$7,294</u>	<u>\$84,697</u>	<u>\$84,697</u>
Total to be allocated	<u><u>\$1,511,136</u></u>	<u><u>\$7,294</u></u>		<u><u>\$1,518,430</u></u>

Facilities Maintenance
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>City Hall</u>	<u>Northgate</u>	<u>Public Safety</u>	<u>Direct Maintenance Support</u>	<u>Custodial Services</u>
<u>Wages & Benefits</u>							
SALARIES & WAGES	\$822,420	\$53,786	\$21,630	\$3,619	\$44,904	\$308,736	\$389,745
FRINGE BENEFITS	\$300,984	\$19,684	\$7,916	\$1,324	\$16,434	\$112,989	\$142,637
<u>Other Expense and Cost</u>							
SERVICES & SUPPLIES	\$112,495	\$7,357	\$2,959	\$495	\$6,142	\$42,231	\$53,311
BUILDING REPAIR & MAINT	\$137,955		\$7,875	\$1,318	\$16,350	\$112,412	
CUSTODIAL SUPPLIES	\$59,879						\$59,879
Departmental Expenditures	\$1,433,733	\$80,827	\$40,380	\$6,756	\$83,830	\$576,368	\$645,572
Additions: 1st							
Other	\$77,403	\$77,403					
Functional Cost	\$1,511,136	\$158,230	\$40,380	\$6,756	\$83,830	\$576,368	\$645,572
Reallocate Admin		(\$158,230)	\$4,723	\$790	\$9,804	\$67,409	\$75,504
Allocable Costs	\$1,511,136		\$45,103	\$7,546	\$93,634	\$643,777	\$721,076
1st Allocation	\$1,511,136		\$45,103	\$7,546	\$93,634	\$643,777	\$721,076
Additions: 2nd							
Other	\$7,294	\$7,294					
Functional Cost	\$7,294	\$7,294					
Reallocate Admin		(\$7,294)	\$218	\$36	\$452	\$3,107	\$3,481
Allocable Costs	\$7,294		\$218	\$36	\$452	\$3,107	\$3,481
2nd Allocation	\$7,294		\$218	\$36	\$452	\$3,107	\$3,481
Total allocated	\$1,518,430		\$45,321	\$7,582	\$94,086	\$646,884	\$724,557

Facilities Maintenance
Detail allocation of
City Hall

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	701	4.779 %	\$2,156		\$2,156		\$2,156
Treasurer	1,882	12.831 %	\$5,787		\$5,787		\$5,787
Assessor	1,412	9.626 %	\$4,342		\$4,342	\$151	\$4,493
City Manager	3,279	22.355 %	\$10,083		\$10,083		\$10,083
Finance	1,548	10.554 %	\$4,760		\$4,760		\$4,760
Human Resources	3,052	20.807 %	\$9,385		\$9,385		\$9,385
Information Technology	2,027	13.819 %	\$6,233		\$6,233		\$6,233
Internal Auditor	142	0.968 %	\$437		\$437		\$437
Group Medical Insurance	164	1.118 %	\$504		\$504	\$18	\$522
Workers Compensation Ins	461	3.143 %	\$1,416		\$1,416	\$49	\$1,465
Total	<u>14,668</u>	<u>100.000 %</u>	<u>\$45,103</u>		<u>\$45,103</u>	<u>\$218</u>	<u>\$45,321</u>

(A) Alloc basis: Total Square Footage Occupied By Department

Source: Facilities Maintenance

Facilities Maintenance
Detail allocation of
Northgate

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Recorder	455	2.962 %	\$224		\$224	\$2	\$226
Planning	3,840	25.000 %	\$1,887		\$1,887		\$1,887
Cooperative Extension	2,688	17.500 %	\$1,321		\$1,321	\$12	\$1,333
Building Permits	3,840	25.000 %	\$1,887		\$1,887	\$17	\$1,904
All Other	1,152	7.500 %	\$566		\$566	\$5	\$571
Public Works	<u>3,385</u>	<u>22.038 %</u>	<u>\$1,661</u>		<u>\$1,661</u>		<u>\$1,661</u>
Total	15,360	100.000 %	\$7,546		\$7,546	\$36	\$7,582

(A) Alloc basis: Total Square Footage Occupied By Department

Source: Facilities Maintenance

Facilities Maintenance
Detail allocation of
Public Safety

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Recorder	8,147	15.142 %	\$14,178		\$14,178	\$83	\$14,261
Records Management	1,920	3.568 %	\$3,341		\$3,341		\$3,341
Collections	336	0.624 %	\$585		\$585	\$3	\$588
District Attorney	7,358	13.675 %	\$12,805		\$12,805		\$12,805
Detention Facility	5,590	10.389 %	\$9,728		\$9,728	\$57	\$9,785
Justice Court	30,454	56.602 %	\$52,997		\$52,997	\$309	\$53,306
Total	53,805	100.000 %	\$93,634		\$93,634	\$452	\$94,086

(A) Alloc basis: Total Square Footage Occupied By Department/Fund

Source: Facilities Maintenance

Facilities Maintenance
Detail allocation of
Direct Maintenance Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Animal Services	106	1.180 %	\$7,599		\$7,599	\$42	\$7,641
Swimming Pool	481	5.356 %	\$34,483		\$34,483	\$192	\$34,675
Cemetery	16	0.178 %	\$1,147		\$1,147	\$6	\$1,153
Community Center	451	5.022 %	\$32,332		\$32,332	\$180	\$32,512
Fire Administration	595	6.626 %	\$42,656		\$42,656	\$238	\$42,894
Health	481	5.356 %	\$34,483		\$34,483	\$192	\$34,675
Juvenile Detention	287	3.196 %	\$20,575		\$20,575	\$115	\$20,690
Parks Administration	1,308	14.566 %	\$93,771		\$93,771	\$523	\$94,294
Library	257	2.862 %	\$18,424		\$18,424	\$103	\$18,527
Dispatch	989	11.013 %	\$70,901		\$70,901		\$70,901
Detention Facility	101	1.125 %	\$7,241		\$7,241	\$40	\$7,281
Fleet Management	303	3.374 %	\$21,722		\$21,722	\$121	\$21,843
Senior Citizens	258	2.873 %	\$18,496		\$18,496	\$103	\$18,599
All Other	2,763	30.768 %	\$198,080		\$198,080	\$1,105	\$199,185
Public Works	221	2.461 %	\$15,844		\$15,844		\$15,844
Sheriff Administration	363	4.044 %	\$26,023		\$26,023	\$147	\$26,170
Total	<u>8,980</u>	<u>100.000 %</u>	<u>\$643,777</u>		<u>\$643,777</u>	<u>\$3,107</u>	<u>\$646,884</u>

(A) Alloc basis: Time Record Logs

Source: Facilities Maintenance

**Facilities Maintenance
Detail allocation of
Custodial Services**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Animal Services	2,500	0.856 %	\$6,174		\$6,174	\$33	\$6,207
Parks Administration	5,247	1.797 %	\$12,958		\$12,958	\$69	\$13,027
Cemetery	1,452	0.497 %	\$3,586		\$3,586	\$19	\$3,605
Health	15,375	5.266 %	\$37,971		\$37,971	\$203	\$38,174
Sewer Operation	8,406	2.879 %	\$20,760		\$20,760	\$111	\$20,871
Fleet Management	650	0.223 %	\$1,605		\$1,605	\$9	\$1,614
Street Maintenance	12,263	4.200 %	\$30,286		\$30,286	\$162	\$30,448
Fire Administration	5,200	1.781 %	\$12,842		\$12,842	\$69	\$12,911
Juvenile Probation	4,050	1.387 %	\$10,002		\$10,002	\$54	\$10,056
Juvenile Detention	5,480	1.877 %	\$13,534		\$13,534	\$72	\$13,606
Sheriff Administration	4,080	1.397 %	\$10,076		\$10,076	\$54	\$10,130
Sheriff General Services	3,500	1.199 %	\$8,644		\$8,644	\$46	\$8,690
Dispatch	3,000	1.027 %	\$7,409		\$7,409		\$7,409
Fire Training	2,600	0.890 %	\$6,421		\$6,421	\$34	\$6,455
Recreation	1,240	0.425 %	\$3,062		\$3,062	\$16	\$3,078
Senior Citizens	32,836	11.246 %	\$81,094		\$81,094	\$434	\$81,528
Board of Supervisors	701	0.240 %	\$1,731		\$1,731		\$1,731
Treasurer	1,882	0.645 %	\$4,648		\$4,648		\$4,648
City Manager	3,279	1.123 %	\$8,098		\$8,098		\$8,098
Finance	1,548	0.530 %	\$3,823		\$3,823		\$3,823
Human Resources	3,052	1.045 %	\$7,537		\$7,537		\$7,537
Information Technology	2,027	0.694 %	\$5,006		\$5,006		\$5,006
Internal Auditor	142	0.049 %	\$351		\$351		\$351
Group Medical Insurance	164	0.056 %	\$405		\$405	\$2	\$407
Workers Compensation Ins	461	0.158 %	\$1,139		\$1,139	\$6	\$1,145
Recorder	8,602	2.946 %	\$21,244		\$21,244	\$114	\$21,358
Planning	3,840	1.315 %	\$9,484		\$9,484		\$9,484
Cooperative Extension	3,840	1.315 %	\$9,484		\$9,484	\$51	\$9,535
Building Permits	3,840	1.315 %	\$9,484		\$9,484	\$51	\$9,535
Records Management	1,920	0.658 %	\$4,742		\$4,742		\$4,742
Collections	336	0.115 %	\$830		\$830	\$4	\$834
District Attorney	7,358	2.520 %	\$18,172		\$18,172		\$18,172
Justice Court	30,454	10.430 %	\$75,211		\$75,211	\$403	\$75,614
Community Center	43,230	14.806 %	\$106,764		\$106,764	\$572	\$107,336
Regional Transportation	120	0.041 %	\$296		\$296	\$2	\$298
All Other	60,234	20.630 %	\$148,758		\$148,758	\$797	\$149,555
Water	3,416	1.170 %	\$8,436		\$8,436	\$45	\$8,481
Stormwater Drainage	3,647	1.252 %	\$9,009		\$9,009	\$49	\$9,058
Total	<u>291,972</u>	<u>100.000 %</u>	<u>\$721,076</u>		<u>\$721,076</u>	<u>\$3,481</u>	<u>\$724,557</u>

(A) Alloc basis: Total Square Footage Occupied By Department/Fund

Facilities Maintenance
Detail allocation of
Custodial Services

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
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Source: Facilities Maintenance - Square Footage Of City Bldgs

Facilities Maintenance
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Hall</u>	<u>Northgate</u>	<u>Public Safety</u>	<u>Direct Maintenance Support</u>	<u>Custodial Services</u>
Board of Supervisors	\$3,887	\$2,156				\$1,731
Records Management	\$8,083			\$3,341		\$4,742
Treasurer	\$10,435	\$5,787				\$4,648
District Attorney	\$30,977			\$12,805		\$18,172
City Manager	\$18,181	\$10,083				\$8,098
Finance	\$8,583	\$4,760				\$3,823
Human Resources	\$16,922	\$9,385				\$7,537
Information Technology	\$11,239	\$6,233				\$5,006
Internal Auditor	\$788	\$437				\$351
Planning	\$11,371		\$1,887			\$9,484
Dispatch	\$78,310				\$70,901	\$7,409
Public Works	\$17,505		\$1,661		\$15,844	
Recorder	\$35,845		\$226	\$14,261		\$21,358
Collections	\$1,422			\$588		\$834
Assessor	\$4,493	\$4,493				
Sheriff Administration	\$36,300				\$26,170	\$10,130
Sheriff General Services	\$8,690					\$8,690
Detention Facility	\$17,066			\$9,785	\$7,281	
Fire Administration	\$55,805				\$42,894	\$12,911
Fire Training	\$6,455					\$6,455
Juvenile Probation	\$10,056					\$10,056
Juvenile Detention	\$34,296				\$20,690	\$13,606
Justice Court	\$128,920			\$53,306		\$75,614
Parks Administration	\$107,321				\$94,294	\$13,027
Swimming Pool	\$34,675				\$34,675	
Community Center	\$139,848				\$32,512	\$107,336
Recreation	\$3,078					\$3,078
Library	\$18,527				\$18,527	
Health	\$72,849				\$34,675	\$38,174
Animal Services	\$13,848				\$7,641	\$6,207
Cooperative Extension	\$10,868		\$1,333			\$9,535
Senior Citizens	\$100,127				\$18,599	\$81,528
Regional Transportation	\$298					\$298
Street Maintenance	\$30,448					\$30,448
Stormwater Drainage	\$9,058					\$9,058
Sewer Operation	\$20,871					\$20,871
Water	\$8,481					\$8,481
Building Permits	\$11,439		\$1,904			\$9,535
Cemetery	\$4,758				\$1,153	\$3,605
Fleet Management	\$23,457				\$21,843	\$1,614

Facilities Maintenance
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Hall</u>	<u>Northgate</u>	<u>Public Safety</u>	<u>Direct Maintenance Support</u>	<u>Custodial Services</u>
Group Medical Insurance	\$929	\$522				\$407
Workers Compensation Ins	\$2,610	\$1,465				\$1,145
All Other	\$349,311		\$571		\$199,185	\$149,555
Total	<u>\$1,518,430</u>	<u>\$45,321</u>	<u>\$7,582</u>	<u>\$94,086</u>	<u>\$646,884</u>	<u>\$724,557</u>