

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

Date Submitted: 1/25/11

Agenda Date Requested: 2/3/11

Time Requested: Consent

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, 2010. (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, 2010 for use in preparing the FY 2012 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, 2010.

Explanation of Recommended Board Action: The Carson City Cost Allocation Plan for the fiscal year ended June 30, 2010 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, 2010. 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 2012 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, 2010 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
(Department Head)

Date: 1/25/11

: *[Signature]*
(City Manager)

Date: 1/25/11

: *[Signature]*
(District Attorney)

Date: 1/25/11

: *Nick Providenti*
(Finance Director)

Date: 1/25/11

Board Action Taken:

Motion: _____

1) _____

Aye/Nay

2) _____

(Vote Recorded By)

1/25/2011
 Carson City, Nevada
 Allocated Costs by Department

<u>Central Service Departments</u>	<u>Cooperative Extension</u>	<u>Senior Citizens</u>	<u>Carson City Transit</u>	<u>Traffic/Transportation</u>
Building Use Charge				
Equipment Use Charge				
Board of Supervisors	630	1,833	3,336	429
Clerk				
Records Management				
Public Safety Complex				
Treasurer	5,356	5,356	5,356	62,720
District Attorney			16,109	
City Manager	951	2,767	5,036	647
Finance	1,383	2,907	6,032	636
Human Resources	152	456		152
Information Technology	329	4,076		1,367
Geographic Information Systems				
Purchasing	154	158	939	5
City Hall				
Internal Auditor	6	15	28	3
Planning				
Dispatch				
Public Works				
Facilities Maintenance	9,713	113,864	-	-
Subtotal	18,674	131,432	36,836	65,959
Take out Pub Works	-	-	-	-
Totals without Public Works	18,674	131,432	36,836	65,959
Add 3% for FY 11-12	19,234	135,375	37,941	67,938
Add PW per Andy B. Allocation Parking Shortfall from RDA Add funding for Fire Training				
Total to allocate	19,234	135,375	37,941	67,938
Amount Actually Budgeted in FY 11	0	123,842	31,627	0
Amount to budget in FY 12	0	135,375	37,941	0

<u>Regional Transportation</u>	<u>Quality of Life</u>	<u>Street Maintenance</u>	<u>Commissary Fund</u>	<u>Ambulance</u>	<u>Stormwater Drainage</u>
9,990	3,653	12,847	876	17,124	2,380
69,359	34,677				
5,356	5,356	5,356	5,356	5,356	52,768
31,089	49,459	8,479		848	7,631
15,078	5,513	19,391	1,323	25,843	3,592
50,004	5,070	21,162	1,548	25,126	(3,826)
608	608	3,342	152	2,735	304
4,825	7,781	27,356	1,090	32,735	4,774
9,312	20,312	16,538			19,809
40,436	2,873	3,276	146	1,664	1,299
85	31	109	7	145	20
				119,384	
67,376		74,586			114,696
303	-	31,016	-	-	9,224
303,821	135,333	223,458	10,498	230,960	212,671
(67,376)	-	(74,586)	-	-	(114,696)
236,445	135,333	148,872	10,498	230,960	97,975
243,538	139,393	153,338	10,813	237,889	100,914
189,632		109,897			162,448
		10,000			10,000
433,170	139,393	273,235	10,813	237,889	273,362
326,927	112,552	251,507	11,029	247,597	237,501
433,170	139,393	273,235	10,813	237,889	273,362

<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>
			7,107			576
15,370	126	26,229	2,216	708	3,405	32,297
58,124	5,356	58,124	5,356	5,356	5,356	5,356
10,174		18,653	3,957			
23,198	192	39,587	3,344	1,068	5,139	48,744
11,755	230	31,622	2,814	1,220	5,455	47,478
3,191		4,103	456	304	912	141,062
25,895		31,791	5,974	2,128	7,813	3,820
23,872		50,942				
3,696	1,616	43,028	57	27	278	8,019
						813
130	1	221	19	6	28	273
			8,002			
668,346		1,112,258	91,261		21,406	
21,260	-	8,640	20,194	7,373	6,199	1,248
865,011	7,521	1,425,198	150,757	18,190	55,991	289,686
(668,346)	-	(1,112,258)	(91,261)	-	(21,406)	-
196,665	7,521	312,940	59,496	18,190	34,585	289,686
202,565	7,747	322,328	61,281	18,736	35,623	298,377
733,616		1,279,813			54,669	
20,000		10,000				
956,181	7,747	1,612,141	61,281	18,736	90,292	298,377
1,117,862		1,623,102	0	0	89,147	159,875
963,928		1,612,141	0	0	90,292	298,377

<u>Workers Compensation Ins</u>	<u>Insurance Fund</u>	<u>Redevelopment</u>	<u>Redevelopment Revolving</u>	<u>Redevelopment Tax</u>	<u>Total</u>
1,619					9,302
6,816	6,102	2,987	55		149,409
		34,679			138,715
					-
5,356	5,356	5,356	5,356	5,356	328,144
9,044	41,546	50,025			247,014
10,288	9,208	4,508	84	1	225,502
26,441	70,468	4,430	100		312,055
(10,169)	152	456			148,976
1,456	1,170	5,618			169,998
					140,785
1,666	1,483	1,619	14		112,453
3,707					4,520
58	52	25			1,262
					8,002
					119,384
3,508	-	-	-	-	2,149,929
					232,542
59,790	135,537	109,703	5,609	5,357	4,497,992
-	-	-	-	-	(2,149,929)
59,790	135,537	109,703	5,609	5,357	2,348,063
61,584	139,603	112,994	5,777	5,518	2,418,505
		20,000			2,530,075
					20,000
					50,000
61,584	139,603	132,994	5,777	5,518	5,018,580
51,006	61,984	246,543			4,692,101
61,584	139,603	144,289			4,851,391

CARSON CITY, NEVADA
FULL COST ALLOCATION PLAN

Fiscal Year 2010
Prepared January 26, 2011

Mahoney
Associates Consulting, LLC

Specializing in Cost Plans & Government Finance

1870 Divot Road
Carson City, NV 89701

775-883-3182
www.costplans.com
mahoney@costplans.com

Carson City, Nevada

Full Cost Allocation Plan

Fiscal Year 2010

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, 2010. Statistics used to allocate costs were taken from FY 2010 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 an 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

Full Cost Allocation Plan

Fiscal Year 2010

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.

Prepared by:

Carson City, Nevada
Full Cost Allocation Plan
Fiscal Year 2010

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 receive 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	\$71,467		\$2,913	\$4,960					
Equipment Use Charge									
Board of Supervisors Clerk	\$1,544	\$934		\$2,492	\$5,651	\$2	\$2,882	\$1,666	\$457
Records Management		\$2,539							
Public Safety Complex Treasurer	\$54,241		\$2,198						
District Attorney	\$7,065			\$4,522					
City Manager	\$2,332	\$1,409		\$3,761	\$8,529	\$3	\$4,350	\$2,515	\$690
Finance	\$2,404	\$3,103		\$4,022	\$10,218	\$2	\$5,212	\$3,056	\$965
Human Resources	\$608	\$1,215		\$1,064				\$304	\$304
Information Technology	\$5,010	\$2,615		\$41,520				\$1,620	\$1,592
Geographic Information Systems				\$42,315			\$9,204		
Purchasing	\$19	\$41		\$30	\$1,453		\$742	\$300	\$13
City Hall				\$15,518				\$1,420	
Internal Auditor	\$13	\$8		\$21	\$48		\$24	\$14	\$4
Planning	\$948								
Dispatch									
Public Works									
Facilities Maintenance	\$30,371		\$1,154	\$7,172					
Subtotal	<u>\$176,022</u>	<u>\$11,864</u>	<u>\$6,265</u>	<u>\$127,397</u>	<u>\$25,899</u>	<u>\$7</u>	<u>\$22,414</u>	<u>\$10,895</u>	<u>\$4,025</u>
Proposed Costs	\$176,022	\$11,864	\$6,265	\$127,397	\$25,899	\$7	\$22,414	\$10,895	\$4,025

Allocated Costs by Department

Central Service Departments

	<u>Code Enforcement</u>	<u>Sheriff Administration</u>	<u>Investigations</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>
Building Use Charge						\$48,459			
Equipment Use Charge									
Board of Supervisors Clerk	\$757	\$5,130	\$6,140	\$28,828	\$3,188	\$16,196	\$315	\$1,065	\$40
Records Management									
Public Safety Complex Treasurer		\$1,661				\$43,923			
District Attorney		\$22,610						\$848	
City Manager	\$1,143	\$7,744	\$9,266	\$43,510	\$4,811	\$24,445	\$475	\$1,606	\$60
Finance	\$1,161	\$7,807	\$10,509	\$36,952	\$5,217	\$22,651	\$861	\$1,574	\$71
Human Resources	\$304	\$17,904	\$2,735	\$7,142	\$1,368	\$4,710	\$304	\$6,428	
Information Technology	\$2,544	\$361,049	\$18,631	\$87,861	\$10,138	\$48,721	\$1,176	\$89,320	
Geographic Information Systems		\$1,977						\$12,295	
Purchasing	\$2	\$472	\$175	\$274	\$52	\$314	\$15	\$45	\$10
City Hall									
Internal Auditor	\$6	\$43	\$52	\$243	\$27	\$137	\$3	\$9	
Planning									
Dispatch				\$1,711,223					
Public Works									
Facilities Maintenance		\$23,836			\$8,852	\$8,831		\$71,935	
Subtotal	<u>\$5,917</u>	<u>\$450,233</u>	<u>\$47,508</u>	<u>\$1,916,033</u>	<u>\$33,653</u>	<u>\$218,387</u>	<u>\$3,149</u>	<u>\$185,125</u>	<u>\$181</u>
Proposed Costs	\$5,917	\$450,233	\$47,508	\$1,916,033	\$33,653	\$218,387	\$3,149	\$185,125	\$181

Allocated Costs by Department

Central Service Departments	<u>Fire Operations</u>	<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>
Building Use Charge								\$264,002	
Equipment Use Charge									
Board of Supervisors Clerk	\$28,408	\$2,524	\$2,067	\$716	\$1,578	\$6,651	\$5,976	\$13,984	\$5,402
Records Management								\$171,700	
Public Safety Complex Treasurer								\$205,137	
District Attorney					\$100,049				
City Manager	\$42,876	\$3,809	\$3,121	\$1,080	\$2,381	\$10,037	\$9,019	\$21,106	\$8,153
Finance	\$34,649	\$4,295	\$2,804	\$1,238	\$2,538	\$9,695	\$11,041	\$20,908	\$8,500
Human Resources	\$5,774	\$1,215	\$456	\$304	\$608	\$2,127	\$7,784	\$10,530	\$14,224
Information Technology	\$83,209	\$7,686	\$5,518	\$2,126	\$4,575	\$21,105	\$18,658	\$115,017	\$15,820
Geographic Information Systems									
Purchasing	\$403	\$22	\$85	\$31	\$46	\$140	\$130	\$458	\$159
City Hall									
Internal Auditor	\$240	\$21	\$18	\$6	\$13	\$57	\$51	\$118	\$46
Planning									
Dispatch	\$16,626								
Public Works									
Facilities Maintenance			\$6,576			\$10,243	\$49,941	\$104,586	
Subtotal	<u>\$212,185</u>	<u>\$19,572</u>	<u>\$20,645</u>	<u>\$5,501</u>	<u>\$111,788</u>	<u>\$60,055</u>	<u>\$102,600</u>	<u>\$927,546</u>	<u>\$52,304</u>
Proposed Costs	\$212,185	\$19,572	\$20,645	\$5,501	\$111,788	\$60,055	\$102,600	\$927,546	\$52,304

Allocated Costs by Department

Central Service Departments	<u>Justice Court</u>	<u>Parks Administration</u>	<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>Ice Rink</u>
Building Use Charge									
Equipment Use Charge									
Board of Supervisors Clerk	\$423	\$1,766	\$6,129	\$605	\$3,134	\$1,449	\$2,414	\$96	\$807
Records Management									
Public Safety Complex									
Treasurer									
District Attorney		\$49,459							
City Manager	\$638	\$2,665	\$9,250	\$912	\$4,731	\$2,187	\$3,643	\$144	\$1,217
Finance	\$765	\$2,928	\$10,319	\$1,093	\$13,571	\$3,876	\$6,505	\$174	\$1,341
Human Resources		\$759	\$1,520		\$5,471	\$1,215	\$69,794		
Information Technology		\$5,652	\$11,711		\$5,906	\$2,810	\$6,875		\$345
Geographic Information Systems									
Purchasing	\$108	\$38	\$2,615	\$441	\$301	\$133	\$47	\$25	\$176
City Hall									
Internal Auditor	\$3	\$15	\$52	\$5	\$27	\$12	\$21	\$1	\$3
Planning									
Dispatch									
Public Works									
Facilities Maintenance		\$92,550			\$51,311	\$139,583	\$3,136		
Subtotal	<u>\$1,937</u>	<u>\$155,832</u>	<u>\$41,596</u>	<u>\$3,056</u>	<u>\$84,452</u>	<u>\$151,265</u>	<u>\$92,435</u>	<u>\$440</u>	<u>\$3,889</u>
Proposed Costs	\$1,937	\$155,832	\$41,596	\$3,056	\$84,452	\$151,265	\$92,435	\$440	\$3,889

Allocated Costs by Department

Central Service Departments	<u>Sports</u>	<u>Library</u>	<u>Health</u>	<u>Landfill Admin</u>	<u>Medical</u>	<u>Environmental Health</u>	<u>Animal Services</u>	<u>Non-Departmental</u>	<u>Airport</u>
Building Use Charge									
Equipment Use Charge									
Board of Supervisors	\$1,701	\$6,906	\$2,048	\$6,841	\$941	\$1,495	\$1,838		
Clerk		\$34,679							\$27,554
Records Management									
Public Safety Complex									
Treasurer				\$6,988				\$5,356	\$5,356
District Attorney		\$7,913	\$47,764						
City Manager	\$2,568	\$10,423	\$3,092	\$10,325	\$1,420	\$2,257	\$2,775		
Finance	\$9,079	\$11,550	\$3,843	\$11,417	\$1,759	\$2,377	\$3,311		
Human Resources	\$3,798	\$3,962	\$68,122	\$1,368	\$152	\$456	\$759		
Information Technology	\$2,836	\$17,867	\$13,908	\$12,640	\$830	\$3,851	\$4,498		
Geographic Information Systems			\$6,578						
Purchasing	\$218	\$421	\$357	\$1,287	\$702	\$664	\$121		
City Hall									
Internal Auditor	\$15	\$58	\$18	\$58	\$8	\$12	\$15		
Planning									
Dispatch									
Public Works				\$73,910					
Facilities Maintenance		\$17,009	\$95,535				\$18,777		
Subtotal	<u>\$20,215</u>	<u>\$110,788</u>	<u>\$241,265</u>	<u>\$124,834</u>	<u>\$5,812</u>	<u>\$11,112</u>	<u>\$32,094</u>	<u>\$5,356</u>	<u>\$32,910</u>
Proposed Costs	\$20,215	\$110,788	\$241,265	\$124,834	\$5,812	\$11,112	\$32,094	\$5,356	\$32,910

Carson City, Nevada
Allocated Costs by Department

Central Service Departments	<u>Cooperative Extension</u>	<u>Supplemental Indigent</u>	<u>Capital Projects</u>	<u>Senior Citizens</u>	<u>Capital Acquisition</u>	<u>Carson City Transit</u>	<u>Library Gift</u>	<u>Administrative Assessment</u>	<u>Traffic/Transport ation</u>
Building Use Charge									
Equipment Use Charge									
Board of Supervisors Clerk	\$630	\$5,672		\$1,833	\$2,473	\$3,336	\$279	\$269	\$429
Records Management									
Public Safety Complex									
Treasurer	\$5,356	\$5,356	\$5,356	\$5,356	\$5,356	\$5,356	\$5,356	\$5,356	\$62,720
District Attorney						\$16,109			
City Manager	\$951	\$8,561		\$2,767	\$3,732	\$5,036	\$422	\$407	\$647
Finance	\$1,383	\$10,257		\$2,907	\$3,268	\$6,032	\$506	\$420	\$636
Human Resources	\$152			\$456					\$152
Information Technology	\$329			\$4,076				\$184	\$1,367
Geographic Information Systems									
Purchasing	\$154	\$1,460		\$158	\$679	\$939	\$72	\$52	\$5
City Hall									
Internal Auditor	\$6	\$48		\$15	\$21	\$28	\$3	\$3	\$3
Planning									
Dispatch									
Public Works									
Facilities Maintenance	\$9,713			\$113,864					
Subtotal	<u>\$18,674</u>	<u>\$31,354</u>	<u>\$5,356</u>	<u>\$131,432</u>	<u>\$15,529</u>	<u>\$36,836</u>	<u>\$6,638</u>	<u>\$6,691</u>	<u>\$65,959</u>
Proposed Costs	\$18,674	\$31,354	\$5,356	\$131,432	\$15,529	\$36,836	\$6,638	\$6,691	\$65,959

Allocated Costs by Department

Central Service Departments	<u>Regional Transportation</u>	<u>V&T</u>	<u>Quality of Life</u>	<u>Street Maintenance</u>	<u>Grant Fund</u>	<u>Commissary Fund</u>	<u>Firefighter Retirement Medical</u>	<u>Capital Facilities</u>	<u>Residential Construction</u>
Building Use Charge									
Equipment Use Charge									
Board of Supervisors	\$9,990	\$4	\$3,653	\$12,847	\$12,146	\$876	\$269	\$10	\$206
Clerk	\$69,359		\$34,677						
Records Management									
Public Safety Complex									
Treasurer	\$5,356	\$5,342	\$5,356	\$5,356	\$5,356	\$5,356	\$5,356	\$5,356	\$5,356
District Attorney	\$31,089		\$49,459	\$8,479					
City Manager	\$15,078	\$8	\$5,513	\$19,391	\$18,331	\$1,323	\$406	\$14	\$310
Finance	\$50,004	\$11	\$5,070	\$21,162	\$22,112	\$1,548	\$487	\$17	\$185
Human Resources	\$608		\$608	\$3,342	\$4,710	\$152			
Information Technology	\$4,825		\$7,781	\$27,356	\$26,877	\$1,090	\$745		\$439
Geographic Information Systems	\$9,312		\$20,312	\$16,538					
Purchasing	\$40,436	\$1	\$2,873	\$3,276	\$16,170	\$146	\$70	\$2	\$30
City Hall									
Internal Auditor	\$85		\$31	\$109	\$103	\$7	\$3		\$2
Planning									
Dispatch									
Public Works	\$67,376			\$74,586					
Facilities Maintenance	\$303			\$31,016					
Subtotal	<u>\$303,821</u>	<u>\$5,366</u>	<u>\$135,333</u>	<u>\$223,458</u>	<u>\$105,805</u>	<u>\$10,498</u>	<u>\$7,336</u>	<u>\$5,399</u>	<u>\$6,528</u>
Proposed Costs	\$303,821	\$5,366	\$135,333	\$223,458	\$105,805	\$10,498	\$7,336	\$5,399	\$6,528

Allocated Costs by Department

Central Service Departments	<u>Debt Svc-Carson City</u>	<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>
Building Use Charge							\$7,107		
Equipment Use Charge									
Board of Supervisors Clerk	\$7	\$17,124	\$2,380	\$15,370	\$126	\$26,229	\$2,216	\$708	\$3,405
Records Management									
Public Safety Complex									
Treasurer	\$5,356	\$5,356	\$52,768	\$58,124	\$5,356	\$58,124	\$5,356	\$5,356	\$5,356
District Attorney		\$848	\$7,631	\$10,174		\$18,653	\$3,957		
City Manager	\$11	\$25,843	\$3,592	\$23,198	\$192	\$39,587	\$3,344	\$1,068	\$5,139
Finance	\$5	\$25,126	(\$3,826)	\$11,755	\$230	\$31,622	\$2,814	\$1,220	\$5,455
Human Resources		\$2,735	\$304	\$3,191		\$4,103	\$456	\$304	\$912
Information Technology		\$32,735	\$4,774	\$25,895		\$31,791	\$5,974	\$2,128	\$7,813
Geographic Information Systems			\$19,809	\$23,872		\$50,942			
Purchasing		\$1,664	\$1,299	\$3,696	\$1,616	\$43,028	\$57	\$27	\$278
City Hall									
Internal Auditor		\$145	\$20	\$130	\$1	\$221	\$19	\$6	\$28
Planning							\$8,002		
Dispatch		\$119,384							
Public Works			\$114,696	\$668,346		\$1,112,258	\$91,261		\$21,406
Facilities Maintenance			\$9,224	\$21,260		\$8,640	\$20,194	\$7,373	\$6,199
Subtotal	<u>\$5,379</u>	<u>\$230,960</u>	<u>\$212,671</u>	<u>\$865,011</u>	<u>\$7,521</u>	<u>\$1,425,198</u>	<u>\$150,757</u>	<u>\$18,190</u>	<u>\$55,991</u>
Proposed Costs	\$5,379	\$230,960	\$212,671	\$865,011	\$7,521	\$1,425,198	\$150,757	\$18,190	\$55,991

Allocated Costs by Department

Central Service Departments	<u>Group Medical Insurance</u>	<u>Workers Compensation</u> <u>Ins</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>
Building Use Charge	\$576	\$1,619							
Equipment Use Charge									
Board of Supervisors	\$32,297	\$6,816	\$6,102	\$2,987	\$55		\$4	\$1,578	\$2,659
Clerk				\$34,679					
Records Management									
Public Safety Complex									
Treasurer	\$5,356	\$5,356	\$5,356	\$5,356	\$5,356	\$5,356			
District Attorney		\$9,044	\$41,546	\$50,025					
City Manager	\$48,744	\$10,288	\$9,208	\$4,508	\$84	\$1	\$7	\$2,381	\$4,014
Finance	\$47,478	\$26,441	\$70,468	\$4,430	\$100		\$3	\$2,906	\$4,806
Human Resources	\$141,062	(\$10,169)	\$152	\$456				\$912	
Information Technology	\$3,820	\$1,456	\$1,170	\$5,618				\$5,775	
Geographic Information Systems									
Purchasing	\$8,019	\$1,666	\$1,483	\$1,619	\$14				\$683
City Hall	\$813	\$3,707							
Internal Auditor	\$273	\$58	\$52	\$25				\$13	\$22
Planning									
Dispatch									
Public Works									
Facilities Maintenance	\$1,248	\$3,508							
Subtotal	<u>\$289,686</u>	<u>\$59,790</u>	<u>\$135,537</u>	<u>\$109,703</u>	<u>\$5,609</u>	<u>\$5,357</u>	<u>\$14</u>	<u>\$13,565</u>	<u>\$12,184</u>
Proposed Costs	\$289,686	\$59,790	\$135,537	\$109,703	\$5,609	\$5,357	\$14	\$13,565	\$12,184

Allocated Costs by Department

Central Service Departments	<u>Sierra Forest Fire Protect</u>	<u>Sub-Conservanc y 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				\$7,107	\$408,210			\$408,210
Equipment Use Charge								
Board of Supervisors	\$1,613	\$1,567	\$2		\$361,353			\$361,353
Clerk					\$200,948	\$7,125		\$208,073
Records Management				\$741	\$174,980			\$174,980
Public Safety Complex					\$307,160			\$307,160
Treasurer					\$404,746		\$128,595	\$533,341
District Attorney					\$487,244		\$1,761,124	\$2,248,368
City Manager	\$2,435	\$2,365	\$2		\$545,386			\$545,386
Finance	\$2,918	\$6,192	\$2		\$661,511	\$134,265		\$795,776
Human Resources		\$2,735			\$402,121	\$192,266		\$594,387
Information Technology		\$8,558		\$185,085	\$1,432,901			\$1,432,901
Geographic Information Systems				\$72,189	\$285,343			\$285,343
Purchasing	\$415			\$2,690	\$147,862			\$147,862
City Hall					\$21,458			\$21,458
Internal Auditor	\$13	\$13			\$3,051			\$3,051
Planning				\$8,002	\$16,952		\$584,062	\$601,014
Dispatch				\$47,477	\$1,894,710			\$1,894,710
Public Works					\$2,223,839		\$29,518	\$2,253,357
Facilities Maintenance				\$337,892	\$1,311,832			\$1,311,832
Subtotal	<u>\$7,394</u>	<u>\$21,430</u>	<u>\$6</u>	<u>\$661,183</u>	<u>\$11,291,607</u>	<u>\$333,656</u>	<u>\$2,503,299</u>	<u>\$14,128,562</u>
Proposed Costs	\$7,394	\$21,430	\$6	\$661,183	\$11,291,607	\$333,656	\$2,503,299	\$14,128,562

Carson City, Nevada
Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Building Use Charge		\$559,047	
Equipment Use Charge		\$225,846	
Board of Supervisors	\$216,113		
Clerk	\$344,723		
Records Management	\$171,239		
Public Safety Complex	\$365,992		
Treasurer	\$477,379		
District Attorney	\$2,275,490		
City Manager	\$534,441		
Finance	\$800,134		
Human Resources	\$481,825		
Information Technology	\$1,453,577		
Geographic Information Systems	\$304,130		
Purchasing	\$103,573		
City Hall	\$122,259		
Internal Auditor	\$1,158		
Planning	\$455,543		
Dispatch	\$1,729,182		
Public Works	\$2,063,286		
Facilities Maintenance	\$1,443,625		
Recorder			\$176,022
Elections			\$11,864
Collections			\$6,265
Assessor			\$127,397
Public Defender			\$25,899
Community Support			\$7
Economic Development			\$22,414
Welfare			\$10,895
Business License			\$4,025
Code Enforcement			\$5,917
Sheriff Administration			\$450,233
Investigations			\$47,508
Sheriff Operations			\$1,916,033
Sheriff General Services			\$33,653
Detention Facility			\$218,387
Trinet Grant			\$3,149
Fire Administration			\$185,125
Warren Engine Co. No. 1			\$181
Fire Operations			\$212,185
Fire Prevention			\$19,572
Fire Training			\$20,645
Emergency Management			\$5,501

Carson City, Nevada
Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Juvenile Court			\$111,788
Juvenile Probation			\$60,055
Juvenile Detention			\$102,600
Justice Court			\$927,546
Alternative Sentencing			\$52,304
Justice Court			\$1,937
Parks Administration			\$155,832
Park Maintenance			\$41,596
Grants, Gifts, Donations			\$3,056
Swimming Pool			\$84,452
Community Center			\$151,265
Recreation			\$92,435
Pony Express Pavilion			\$440
Ice Rink			\$3,889
Sports			\$20,215
Library			\$110,788
Health			\$241,265
Landfill Administration			\$50,924
Medical			\$5,812
Environmental Health			\$11,112
Animal Services			\$32,094
Non-Departmental			\$5,356
Airport			\$32,910
Cooperative Extension			\$18,674
Supplemental Indigent			\$31,354
Capital Projects			\$5,356
Senior Citizens			\$131,432
Capital Acquisition			\$15,529
Carson City Transit			\$36,836
Library Gift			\$6,638
Administrative Assessment			\$6,691
Traffic/Transportation			\$65,959
Regional Transportation			\$303,821
V&T Spec. Infrastructure			\$5,366
Quality of Life			\$135,333
Street Maintenance			\$223,458
Grant Fund			\$105,805
Commissary Fund			\$10,498
Firefighter Retirement Medical			\$7,336
Capital Facilities			\$5,399
Residential Construction			\$6,528
Debt Svc-Carson City			\$5,379
Ambulance			\$230,960

Carson City, Nevada
Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Stormwater Drainage			\$212,671
Sewer Operation			\$865,011
Sewer Capitalization			\$7,521
Water			\$1,425,198
Building Permits			\$150,757
Cemetery			\$18,190
CC Sanitary Landfill			\$73,910
Fleet Management			\$55,991
Group Medical Insurance			\$289,686
Workers Compensation Ins			\$59,790
Insurance Fund			\$135,537
Redevelopment			\$109,703
Redevelopment Revolving			\$5,609
Redevelopment Tax			\$5,357
School Debt Service			\$14
Tourism Authority			\$13,565
Tricounty Railway			\$12,184
Sierra Forest Fire Protect			\$7,394
Sub-Conservancy District			\$21,430
Controller Trust Fund			\$6
All Other			\$661,183
Unallocated			\$2,503,299
Direct Billed			\$333,656
Total	\$13,343,669	\$784,893	\$14,128,562

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>
Schedule:	1.008	2.006	3.005	4.005	5.005	6.006	7.008	8.005	9.005
Building Use Charge	(\$559,047)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Use Charge	\$0	(\$225,846)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board of Supervisors	\$2,462	\$0	(\$417,170)	\$132,889	\$180	\$0	\$0	\$44,423	\$1,290
Clerk	\$0	\$0	\$1,504	(\$410,321)	\$37,740	\$0	\$0	\$0	\$2,058
Records Management	\$16,644	\$833	\$746	\$0	(\$212,900)	\$12,582	\$0	\$0	\$1,022
Public Safety Complex	\$0	\$0	\$1,596	\$0	\$0	(\$372,855)	\$0	\$0	\$2,185
Treasurer	\$6,611	\$609	\$2,082	\$0	\$0	\$0	(\$533,341)	\$0	\$2,849
District Attorney	\$63,786	\$12,058	\$9,921	\$0	\$0	\$53,113	\$0	(\$2,521,718)	\$13,582
City Manager	\$11,518	\$1,533	\$2,330	\$0	\$0	\$0	\$0	\$21,762	(\$625,174)
Finance	\$5,437	\$0	\$2,903	\$0	\$0	\$0	\$0	\$30,524	\$4,382
Human Resources	\$10,720	\$0	\$1,263	\$0	\$0	\$0	\$0	\$109,376	\$1,905
Information Technology	\$7,120	\$145,384	\$6,338	\$0	\$0	\$0	\$0	\$9,044	\$9,565
Geographic Information Systems	\$0	\$3,668	\$1,326	\$0	\$0	\$0	\$0	\$0	\$2,001
Purchasing	\$0	\$1,958	\$452	\$0	\$0	\$0	\$0	\$8,479	\$681
City Hall	\$0	\$0	\$533	\$0	\$0	\$0	\$0	\$0	\$805
Internal Auditor	\$499	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$8
Planning	\$7,107	\$1,936	\$1,987	\$69,359	\$0	\$0	\$0	\$17,805	\$2,998
Dispatch	\$12,668	\$42,819	\$7,539	\$0	\$0	\$0	\$0	\$0	\$11,379
Public Works	\$6,265	\$3,929	\$8,997	\$0	\$0	\$0	\$0	\$31,937	\$13,578
Facilities Maintenance	\$0	\$11,119	\$6,295	\$0	\$0	\$0	\$0	\$0	\$9,500
Recorder	\$71,467	\$0	\$1,544	\$0	\$0	\$54,241	\$0	\$7,065	\$2,332
Elections	\$0	\$0	\$934	\$0	\$2,539	\$0	\$0	\$0	\$1,409
Collections	\$2,913	\$0	\$0	\$0	\$0	\$2,198	\$0	\$0	\$0
Assessor	\$4,960	\$0	\$2,492	\$0	\$0	\$0	\$0	\$4,522	\$3,761
Public Defender	\$0	\$0	\$5,651	\$0	\$0	\$0	\$0	\$0	\$8,529
Community Support	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$3
Economic Development	\$0	\$0	\$2,882	\$0	\$0	\$0	\$0	\$0	\$4,350
Welfare	\$0	\$0	\$1,666	\$0	\$0	\$0	\$0	\$0	\$2,515
Business License	\$0	\$0	\$457	\$0	\$0	\$0	\$0	\$0	\$690
Code Enforcement	\$0	\$0	\$757	\$0	\$0	\$0	\$0	\$0	\$1,143
Sheriff Administration	\$0	\$0	\$5,130	\$0	\$0	\$1,661	\$0	\$22,610	\$7,744
Investigations	\$0	\$0	\$6,140	\$0	\$0	\$0	\$0	\$0	\$9,266
Sheriff Operations	\$0	\$0	\$28,828	\$0	\$0	\$0	\$0	\$0	\$43,510
Sheriff General Services	\$0	\$0	\$3,188	\$0	\$0	\$0	\$0	\$0	\$4,811
Detention Facility	\$48,459	\$0	\$16,196	\$0	\$0	\$43,923	\$0	\$0	\$24,445
Trinet Grant	\$0	\$0	\$315	\$0	\$0	\$0	\$0	\$0	\$475
Fire Administration	\$0	\$0	\$1,065	\$0	\$0	\$0	\$0	\$848	\$1,606
Warren Engine Co. No. 1	\$0	\$0	\$40	\$0	\$0	\$0	\$0	\$0	\$60
Fire Operations	\$0	\$0	\$28,408	\$0	\$0	\$0	\$0	\$0	\$42,876
Fire Prevention	\$0	\$0	\$2,524	\$0	\$0	\$0	\$0	\$0	\$3,809

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>
Schedule:	10.012	11.008	12.009	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	\$1,754	\$555	\$3,267	\$0	\$12	\$8,993	\$5	\$0	\$0
Clerk	\$2,453	\$17,378	\$4,435	\$0	\$21	\$0	\$9	\$0	\$0
Records Management	\$1,231	\$277	\$1,711	\$0	\$47	\$0	\$4	\$0	\$0
Public Safety Complex	\$2,672	\$0	\$0	\$0	\$401	\$0	\$9	\$0	\$0
Treasurer	\$3,028	\$693	\$9,863	\$0	\$61	\$16,121	\$12	\$0	\$0
District Attorney	\$13,220	\$8,612	\$42,752	\$3,885	\$88	\$0	\$56	\$0	\$0
City Manager	\$2,938	\$416	\$5,545	\$0	\$123	\$20,106	\$13	\$0	\$0
Finance	(\$904,887)	\$2,222	\$31,750	\$0	\$79	\$15,898	\$16	\$0	\$0
Human Resources	\$1,999	(\$653,397)	\$3,573	\$927	\$42	\$19,004	\$7	\$0	\$0
Information Technology	\$9,770	\$4,430	(\$1,693,939)	\$10,586	\$559	\$22,416	\$36	\$0	\$0
Geographic Information Svstems	\$1,939	\$456	\$45,836	(\$359,378)	\$14	\$0	\$8	\$0	\$0
Purchasing	\$29,402	\$304	\$9,122	\$0	(\$153,974)	\$0	\$3	\$0	\$0
City Hall	\$963	\$0	\$0	\$0	\$137	(\$124,700)	\$3	\$0	\$0
Internal Auditor	\$9	\$0	\$0	\$0	\$1	\$704	(\$3,443)	\$0	\$0
Planning	\$3,182	\$759	\$21,168	\$6,076	\$57	\$0	\$17	(\$608,067)	\$0
Dispatch	\$12,386	\$3,039	\$23,130	\$8,089	\$226	\$0	\$64	\$0	(\$1,894,710)
Public Works	\$12,210	\$17,893	\$35,344	\$32,177	\$176	\$0	\$76	\$7,053	\$0
Facilities Maintenance	\$9,955	\$1,976	\$23,542	\$12,295	\$4,068	\$0	\$54	\$0	\$0
Recorder	\$2,404	\$608	\$5,010	\$0	\$19	\$0	\$13	\$948	\$0
Elections	\$3,103	\$1,215	\$2,615	\$0	\$41	\$0	\$8	\$0	\$0
Collections	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assessor	\$4,022	\$1,064	\$41,520	\$42,315	\$30	\$15,518	\$21	\$0	\$0
Public Defender	\$10,218	\$0	\$0	\$0	\$1,453	\$0	\$48	\$0	\$0
Community Support	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Economic Development	\$5,212	\$0	\$0	\$9,204	\$742	\$0	\$24	\$0	\$0
Welfare	\$3,056	\$304	\$1,620	\$0	\$300	\$1,420	\$14	\$0	\$0
Business License	\$965	\$304	\$1,592	\$0	\$13	\$0	\$4	\$0	\$0
Code Enforcement	\$1,161	\$304	\$2,544	\$0	\$2	\$0	\$6	\$0	\$0
Sheriff Administration	\$7,807	\$17,904	\$361,049	\$1,977	\$472	\$0	\$43	\$0	\$0
Investigations	\$10,509	\$2,735	\$18,631	\$0	\$175	\$0	\$52	\$0	\$0
Sheriff Operations	\$36,952	\$7,142	\$87,861	\$0	\$274	\$0	\$243	\$0	\$1,711,223
Sheriff General Services	\$5,217	\$1,368	\$10,138	\$0	\$52	\$0	\$27	\$0	\$0
Detention Facility	\$22,651	\$4,710	\$48,721	\$0	\$314	\$0	\$137	\$0	\$0
Trinet Grant	\$861	\$304	\$1,176	\$0	\$15	\$0	\$3	\$0	\$0
Fire Administration	\$1,574	\$6,428	\$89,320	\$12,295	\$45	\$0	\$9	\$0	\$0
Warren Engine Co. No. 1	\$71	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0
Fire Operations	\$34,649	\$5,774	\$83,209	\$0	\$403	\$0	\$240	\$0	\$16,626
Fire Prevention	\$4,295	\$1,215	\$7,686	\$0	\$22	\$0	\$21	\$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	\$5,227	\$0
Clerk	\$0	\$0	\$0
Records Management	\$0	\$6,564	\$0
Public Safety Complex	\$0	\$0	\$0
Treasurer	\$0	\$14,033	\$0
District Attorney	\$0	\$25,155	\$0
City Manager	\$0	\$24,449	\$0
Finance	\$0	\$11,542	\$0
Human Resources	\$0	\$22,756	\$0
Information Technology	\$0	\$15,114	\$0
Geographic Information Systems	\$0	\$0	\$0
Purchasing	\$0	\$0	\$0
City Hall	\$0	\$0	\$0
Internal Auditor	\$0	\$1,059	\$0
Planning	\$0	\$20,073	\$0
Dispatch	\$0	\$44,189	\$0
Public Works	(\$2,253,357)	\$20,436	\$0
Facilities Maintenance	\$0	(\$1,522,429)	\$0
Recorder	\$0	\$30,371	\$176,022
Elections	\$0	\$0	\$11,864
Collections	\$0	\$1,154	\$6,265
Assessor	\$0	\$7,172	\$127,397
Public Defender	\$0	\$0	\$25,899
Community Support	\$0	\$0	\$7
Economic Development	\$0	\$0	\$22,414
Welfare	\$0	\$0	\$10,895
Business License	\$0	\$0	\$4,025
Code Enforcement	\$0	\$0	\$5,917
Sheriff Administration	\$0	\$23,836	\$450,233
Investigations	\$0	\$0	\$47,508
Sheriff Operations	\$0	\$0	\$1,916,033
Sheriff General Services	\$0	\$8,852	\$33,653
Detention Facility	\$0	\$8,831	\$218,387
Trinet Grant	\$0	\$0	\$3,149
Fire Administration	\$0	\$71,935	\$185,125
Warren Engine Co. No. 1	\$0	\$0	\$181
Fire Operations	\$0	\$0	\$212,185
Fire Prevention	\$0	\$0	\$19,572

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>
Fire Training	\$0	\$0	\$2,067	\$0	\$0	\$0	\$0	\$0	\$3,121
Emergency Management	\$0	\$0	\$716	\$0	\$0	\$0	\$0	\$0	\$1,080
Juvenile Court	\$0	\$0	\$1,578	\$0	\$0	\$0	\$0	\$100,049	\$2,381
Juvenile Probation	\$0	\$0	\$6,651	\$0	\$0	\$0	\$0	\$0	\$10,037
Juvenile Detention	\$0	\$0	\$5,976	\$0	\$0	\$0	\$0	\$0	\$9,019
Justice Court	\$264,002	\$0	\$13,984	\$0	\$171,700	\$205,137	\$0	\$0	\$21,106
Alternative Sentencing	\$0	\$0	\$5,402	\$0	\$0	\$0	\$0	\$0	\$8,153
Justice Court	\$0	\$0	\$423	\$0	\$0	\$0	\$0	\$0	\$638
Parks Administration	\$0	\$0	\$1,766	\$0	\$0	\$0	\$0	\$49,459	\$2,665
Park Maintenance	\$0	\$0	\$6,129	\$0	\$0	\$0	\$0	\$0	\$9,250
Grants, Gifts, Donations	\$0	\$0	\$605	\$0	\$0	\$0	\$0	\$0	\$912
Swimming Pool	\$0	\$0	\$3,134	\$0	\$0	\$0	\$0	\$0	\$4,731
Community Center	\$0	\$0	\$1,449	\$0	\$0	\$0	\$0	\$0	\$2,187
Recreation	\$0	\$0	\$2,414	\$0	\$0	\$0	\$0	\$0	\$3,643
Pony Express Pavilion	\$0	\$0	\$96	\$0	\$0	\$0	\$0	\$0	\$144
Ice Rink	\$0	\$0	\$807	\$0	\$0	\$0	\$0	\$0	\$1,217
Sports	\$0	\$0	\$1,701	\$0	\$0	\$0	\$0	\$0	\$2,568
Library	\$0	\$0	\$6,906	\$34,679	\$0	\$0	\$0	\$7,913	\$10,423
Health	\$0	\$0	\$2,048	\$0	\$0	\$0	\$0	\$47,764	\$3,092
Landfill Administration	\$0	\$0	\$6,841	\$0	\$0	\$0	\$6,988	\$0	\$10,325
Medical	\$0	\$0	\$941	\$0	\$0	\$0	\$0	\$0	\$1,420
Environmental Health	\$0	\$0	\$1,495	\$0	\$0	\$0	\$0	\$0	\$2,257
Animal Services	\$0	\$0	\$1,838	\$0	\$0	\$0	\$0	\$0	\$2,775
Non-Departmental	\$0	\$0	\$0	\$0	\$0	\$0	\$5,356	\$0	\$0
Airport	\$0	\$0	\$0	\$27,554	\$0	\$0	\$5,356	\$0	\$0
Cooperative Extension	\$0	\$0	\$630	\$0	\$0	\$0	\$5,356	\$0	\$951
Supplemental Indigent	\$0	\$0	\$5,672	\$0	\$0	\$0	\$5,356	\$0	\$8,561
Capital Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$5,356	\$0	\$0
Senior Citizens	\$0	\$0	\$1,833	\$0	\$0	\$0	\$5,356	\$0	\$2,767
Capital Acquisition	\$0	\$0	\$2,473	\$0	\$0	\$0	\$5,356	\$0	\$3,732
Carson City Transit	\$0	\$0	\$3,336	\$0	\$0	\$0	\$5,356	\$16,109	\$5,036
Library Gift	\$0	\$0	\$279	\$0	\$0	\$0	\$5,356	\$0	\$422
Administrative Assessment	\$0	\$0	\$269	\$0	\$0	\$0	\$5,356	\$0	\$407
Traffic/Transportation	\$0	\$0	\$429	\$0	\$0	\$0	\$62,720	\$0	\$647
Regional Transportation	\$0	\$0	\$9,990	\$69,359	\$0	\$0	\$5,356	\$31,089	\$15,078
V&T Spec. Infrastructure	\$0	\$0	\$4	\$0	\$0	\$0	\$5,342	\$0	\$8
Quality of Life	\$0	\$0	\$3,653	\$34,677	\$0	\$0	\$5,356	\$49,459	\$5,513
Street Maintenance	\$0	\$0	\$12,847	\$0	\$0	\$0	\$5,356	\$8,479	\$19,391
Grant Fund	\$0	\$0	\$12,146	\$0	\$0	\$0	\$5,356	\$0	\$18,331
Commissary Fund	\$0	\$0	\$876	\$0	\$0	\$0	\$5,356	\$0	\$1,323
Firefighter Retirement Medical	\$0	\$0	\$269	\$0	\$0	\$0	\$5,356	\$0	\$406
Capital Facilities	\$0	\$0	\$10	\$0	\$0	\$0	\$5,356	\$0	\$14

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>
Fire Training	\$2,804	\$456	\$5,518	\$0	\$85	\$0	\$18	\$0	\$0
Emergency Management	\$1,238	\$304	\$2,126	\$0	\$31	\$0	\$6	\$0	\$0
Juvenile Court	\$2,538	\$608	\$4,575	\$0	\$46	\$0	\$13	\$0	\$0
Juvenile Probation	\$9,695	\$2,127	\$21,105	\$0	\$140	\$0	\$57	\$0	\$0
Juvenile Detention	\$11,041	\$7,784	\$18,658	\$0	\$130	\$0	\$51	\$0	\$0
Justice Court	\$20,908	\$10,530	\$115,017	\$0	\$458	\$0	\$118	\$0	\$0
Alternative Sentencing Justice Court	\$8,500	\$14,224	\$15,820	\$0	\$159	\$0	\$46	\$0	\$0
Parks Administration	\$765	\$0	\$0	\$0	\$108	\$0	\$3	\$0	\$0
Park Maintenance	\$2,928	\$759	\$5,652	\$0	\$38	\$0	\$15	\$0	\$0
Grants, Gifts, Donations	\$10,319	\$1,520	\$11,711	\$0	\$2,615	\$0	\$52	\$0	\$0
Swimming Pool	\$1,093	\$0	\$0	\$0	\$441	\$0	\$5	\$0	\$0
Community Center	\$13,571	\$5,471	\$5,906	\$0	\$301	\$0	\$27	\$0	\$0
Recreation	\$3,876	\$1,215	\$2,810	\$0	\$133	\$0	\$12	\$0	\$0
Pony Express Pavilion	\$6,505	\$69,794	\$6,875	\$0	\$47	\$0	\$21	\$0	\$0
Ice Rink	\$174	\$0	\$0	\$0	\$25	\$0	\$1	\$0	\$0
Sports	\$1,341	\$0	\$345	\$0	\$176	\$0	\$3	\$0	\$0
Library	\$9,079	\$3,798	\$2,836	\$0	\$218	\$0	\$15	\$0	\$0
Health	\$11,550	\$3,962	\$17,867	\$0	\$421	\$0	\$58	\$0	\$0
Landfill Administration	\$3,843	\$68,122	\$13,908	\$6,578	\$357	\$0	\$18	\$0	\$0
Medical	\$11,417	\$1,368	\$12,640	\$0	\$1,287	\$0	\$58	\$0	\$0
Environmental Health	\$1,759	\$152	\$830	\$0	\$702	\$0	\$8	\$0	\$0
Animal Services	\$2,377	\$456	\$3,851	\$0	\$664	\$0	\$12	\$0	\$0
Non-Departmental	\$3,311	\$759	\$4,498	\$0	\$121	\$0	\$15	\$0	\$0
Airport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cooperative Extension	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supplemental Indigent	\$1,383	\$152	\$329	\$0	\$154	\$0	\$6	\$0	\$0
Capital Projects	\$10,257	\$0	\$0	\$0	\$1,460	\$0	\$48	\$0	\$0
Senior Citizens	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Acquisition	\$2,907	\$456	\$4,076	\$0	\$158	\$0	\$15	\$0	\$0
Carson City Transit	\$3,268	\$0	\$0	\$0	\$679	\$0	\$21	\$0	\$0
Library Gift	\$6,032	\$0	\$0	\$0	\$939	\$0	\$28	\$0	\$0
Administrative Assessment	\$506	\$0	\$0	\$0	\$72	\$0	\$3	\$0	\$0
Traffic/Transportation	\$420	\$0	\$184	\$0	\$52	\$0	\$3	\$0	\$0
Regional Transportation	\$636	\$152	\$1,367	\$0	\$5	\$0	\$3	\$0	\$0
V&T Spec. Infrastructure	\$50,004	\$608	\$4,825	\$9,312	\$40,436	\$0	\$85	\$0	\$0
Quality of Life	\$11	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
Street Maintenance	\$5,070	\$608	\$7,781	\$20,312	\$2,873	\$0	\$31	\$0	\$0
Grant Fund	\$21,162	\$3,342	\$27,356	\$16,538	\$3,276	\$0	\$109	\$0	\$0
Commissary Fund	\$22,112	\$4,710	\$26,877	\$0	\$16,170	\$0	\$103	\$0	\$0
Firefighter Retirement Medical	\$1,548	\$152	\$1,090	\$0	\$146	\$0	\$7	\$0	\$0
Capital Facilities	\$487	\$0	\$745	\$0	\$70	\$0	\$3	\$0	\$0
	\$17	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0

Detail of Allocated Costs

Departments	<u>Public Works</u>	<u>Facilities Maintenance</u>	<u>Total Plan Allocated</u>
Fire Training	\$0	\$6,576	\$20,645
Emergency Management	\$0	\$0	\$5,501
Juvenile Court	\$0	\$0	\$111,788
Juvenile Probation	\$0	\$10,243	\$60,055
Juvenile Detention	\$0	\$49,941	\$102,600
Justice Court	\$0	\$104,586	\$927,546
Alternative Sentencing	\$0	\$0	\$52,304
Justice Court	\$0	\$0	\$1,937
Parks Administration	\$0	\$92,550	\$155,832
Park Maintenance	\$0	\$0	\$41,596
Grants, Gifts, Donations	\$0	\$0	\$3,056
Swimming Pool	\$0	\$51,311	\$84,452
Community Center	\$0	\$139,583	\$151,265
Recreation	\$0	\$3,136	\$92,435
Pony Express Pavilion	\$0	\$0	\$440
Ice Rink	\$0	\$0	\$3,889
Sports	\$0	\$0	\$20,215
Library	\$0	\$17,009	\$110,788
Health	\$0	\$95,535	\$241,265
Landfill Administration	\$0	\$0	\$50,924
Medical	\$0	\$0	\$5,812
Environmental Health	\$0	\$0	\$11,112
Animal Services	\$0	\$18,777	\$32,094
Non-Departmental	\$0	\$0	\$5,356
Airport	\$0	\$0	\$32,910
Cooperative Extension	\$0	\$9,713	\$18,674
Supplemental Indigent	\$0	\$0	\$31,354
Capital Projects	\$0	\$0	\$5,356
Senior Citizens	\$0	\$113,864	\$131,432
Capital Acquisition	\$0	\$0	\$15,529
Carson City Transit	\$0	\$0	\$36,836
Library Gift	\$0	\$0	\$6,638
Administrative Assessment	\$0	\$0	\$6,691
Traffic/Transportation	\$0	\$0	\$65,959
Regional Transportation	\$67,376	\$303	\$303,821
V&T Spec. Infrastructure	\$0	\$0	\$5,366
Quality of Life	\$0	\$0	\$135,333
Street Maintenance	\$74,586	\$31,016	\$223,458
Grant Fund	\$0	\$0	\$105,805
Commissary Fund	\$0	\$0	\$10,498
Firefighter Retirement Medical	\$0	\$0	\$7,336
Capital Facilities	\$0	\$0	\$5,399

Detail of Allocated Costs

Departments	<u>Public Works</u>	<u>Facilities Maintenance</u>	<u>Total Plan Allocated</u>
Residential Construction	\$0	\$0	\$6,528
Debt Svc-Carson City	\$0	\$0	\$5,379
Ambulance	\$0	\$0	\$230,960
Stormwater Drainage	\$114,696	\$9,224	\$212,671
Sewer Operation	\$668,346	\$21,260	\$865,011
Sewer Capitalization	\$0	\$0	\$7,521
Water	\$1,112,258	\$8,640	\$1,425,198
Building Permits	\$91,261	\$20,194	\$150,757
Cemetery	\$0	\$7,373	\$18,190
CC Sanitary Landfill	\$73,910	\$0	\$73,910
Fleet Management	\$21,406	\$6,199	\$55,991
Group Medical Insurance	\$0	\$1,248	\$289,686
Workers Compensation Ins	\$0	\$3,508	\$59,790
Insurance Fund	\$0	\$0	\$135,537
Redevelopment	\$0	\$0	\$109,703
Redevelopment Revolving	\$0	\$0	\$5,609
Redevelopment Tax	\$0	\$0	\$5,357
School Debt Service	\$0	\$0	\$14
Tourism Authority	\$0	\$0	\$13,565
Tricounty Railway	\$0	\$0	\$12,184
Sierra Forest Fire Protect	\$0	\$0	\$7,394
Sub-Conservancy District	\$0	\$0	\$21,430
Controller Trust Fund	\$0	\$0	\$6
All Other	\$0	\$337,892	\$661,183
Subtotal	(\$29,518)	\$0	\$11,291,607
Direct Bill			\$333,656
Unallocated	\$29,518		\$2,503,299
Total	\$0	\$0	\$14,128,562

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

- 10.009 Contracts
- 10.010 Workers Compensation
- 10.011 General Liability

1010705 - Human Resources

- 11.004 Recruitment
- 11.005 Payroll
- 11.006 Benefitis
- 11.007 Workers Compensation

1010710 - Information Technology

- 12.004 PC/Telephone Support
- 12.005 Citywide Support
- 12.006 Contract Services
- 12.007 Sheriff
- 12.008 Fire

1010715 - Geographic Information Systems

- 13.004 Department Support

1010720 - Purchasing

- 14.004 General Purchasing
- 14.005 Purchasing Contracts

1010730 - City Hall

- 15.004 Utilities
- 15.005 Common Costs

1010800 - Internal Auditor

- 16.004 Internal Audit

1011425 - Planning

- 17.004 Northgate Utilities

1012017 - Dispatch

- 18.004 Dispatch

1013012 - Public Works

- 19.004 Departmental Support

1015034 - Facilities Maintenance

Basis of allocation

- Direct Allocation to Purchasing (0720)
- Direct Allocation to Workers Compensation Fund 580
- Direct Allocation to Insurance Fund 590

- Number of Recruitments by Department
- Number of FTE by Department/Fund - Including PT/Seasonal
- Direct Allocation to Group Medical Fund 570
- Direct Allocation to Workers Compansation Fund 580

- 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
- Direct Allocation to Sheriff - Dept 2005
- Direct Allocation to Fire - Dept 2505

- Salary Support By Department/Fund

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

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

- Total Expenditures By Department/Fund

- Total Square Footage Occupied By Department

- Number Of 911 Calls By Department

- Salary Support by Fund

Summary of allocation basis

Department

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

Basis of allocation

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
Full Cost Allocation Plan
Fiscal Year 2010

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:

Building	Cost Through 6/30/2010	Building Use Charge
City Hall	\$2,576,120	\$51,522
Northgate	1,421,415	28,428
Public Safety Complex	23,321,472	466,429
Dispatch	<u>633,398</u>	<u>12,668</u>
Total	<u>\$27,952,405</u>	<u>\$559,048</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	\$51,522			
Northgate	\$28,428			
Public Safety Complex	\$466,429			
Dispatch	\$12,668			
Total departmental cost adjustments:	<u>\$559,047</u>			<u>\$559,047</u>
Total to be allocated	<u>\$559,047</u>			<u>\$559,047</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	\$51,522		\$51,522			
Northgate	\$28,428			\$28,428		
Public Safety Complex	\$466,429				\$466,429	
Dispatch	\$12,668					\$12,668
Functional Cost	\$559,047		\$51,522	\$28,428	\$466,429	\$12,668
Allocable Costs	\$559,047		\$51,522	\$28,428	\$466,429	\$12,668
1st Allocation	\$559,047		\$51,522	\$28,428	\$466,429	\$12,668
Functional Cost						
Allocable Costs						
2nd Allocation						
Total allocated	\$559,047		\$51,522	\$28,428	\$466,429	\$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 %	\$2,462		\$2,462		\$2,462
Treasurer	1,882	12.831 %	\$6,611		\$6,611		\$6,611
Assessor	1,412	9.626 %	\$4,960		\$4,960		\$4,960
City Manager	3,279	22.355 %	\$11,518		\$11,518		\$11,518
Finance	1,548	10.554 %	\$5,437		\$5,437		\$5,437
Human Resources	3,052	20.807 %	\$10,720		\$10,720		\$10,720
Information Technology	2,027	13.819 %	\$7,120		\$7,120		\$7,120
Internal Auditor	142	0.968 %	\$499		\$499		\$499
Group Medical Insurance	164	1.118 %	\$576		\$576		\$576
Workers Compensation Ins	461	3.143 %	\$1,619		\$1,619		\$1,619
Total	<u>14,668</u>	<u>100.000 %</u>	<u>\$51,522</u>		<u>\$51,522</u>		<u>\$51,522</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
Building Permits	3,840	25.000 %	\$7,107		\$7,107		\$7,107
All Other	3,840	25.000 %	\$7,107		\$7,107		\$7,107
Public Works	3,385	22.038 %	\$6,265		\$6,265		\$6,265
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**

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 %	\$70,625		\$70,625		\$70,625
Records Management	1,920	3.568 %	\$16,644		\$16,644		\$16,644
Collections	336	0.624 %	\$2,913		\$2,913		\$2,913
District Attorney	7,358	13.675 %	\$63,786		\$63,786		\$63,786
Detention Facility	5,590	10.389 %	\$48,459		\$48,459		\$48,459
Justice Court	30,454	56.602 %	\$264,002		\$264,002		\$264,002
Total	53,805	100.000 %	\$466,429		\$466,429		\$466,429

(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	\$2,462	\$2,462			
Records Management	\$16,644			\$16,644	
Treasurer	\$6,611	\$6,611			
District Attorney	\$63,786			\$63,786	
City Manager	\$11,518	\$11,518			
Finance	\$5,437	\$5,437			
Human Resources	\$10,720	\$10,720			
Information Technology	\$7,120	\$7,120			
Internal Auditor	\$499	\$499			
Planning	\$7,107		\$7,107		
Dispatch	\$12,668				\$12,668
Public Works	\$6,265		\$6,265		
Recorder	\$71,467		\$842	\$70,625	
Collections	\$2,913			\$2,913	
Assessor	\$4,960	\$4,960			
Detention Facility	\$48,459			\$48,459	
Justice Court	\$264,002			\$264,002	
Building Permits	\$7,107		\$7,107		
Group Medical Insurance	\$576	\$576			
Workers Compensation Ins	\$1,619	\$1,619			
All Other	\$7,107		\$7,107		
Total	\$559,047	\$51,522	\$28,428	\$466,429	\$12,668

Carson City, Nevada
Full Cost Allocation Plan
Fiscal Year 2010

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:

Equipment Category	Useful Life	Rate Applied	Cost Through 6/30/2010	Use Charge
Furniture, fixtures, and equipment	10 years	10.000%	\$1,048,320	\$104,832
Furniture, fixtures, and equipment	5 years	20.000%	<u>605,070</u>	<u>121,014</u>
Total			<u>\$1,653,390</u>	<u>\$225,846</u>

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	\$104,832			
FIVE YEAR EQUIPMENT	\$121,014			
Total departmental cost adjustments:	<u>\$225,846</u>			<u>\$225,846</u>
Total to be allocated	<u>\$225,846</u>			<u>\$225,846</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	\$104,832		\$104,832	
FIVE YEAR EQUIPMENT	\$121,014			\$121,014
Functional Cost	\$225,846		\$104,832	\$121,014
Allocable Costs	\$225,846		\$104,832	\$121,014
1st Allocation	\$225,846		\$104,832	\$121,014
Functional Cost				
Allocable Costs				
2nd Allocation				
Total allocated	\$225,846		\$104,832	\$121,014

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	111,190	10.606 %	\$11,119		\$11,119		\$11,119
Records Management	8,327	0.794 %	\$833		\$833		\$833
Dispatch	253,997	24.229 %	\$25,400		\$25,400		\$25,400
District Attorney	120,575	11.502 %	\$12,058		\$12,058		\$12,058
Information Technology	417,893	39.863 %	\$41,789		\$41,789		\$41,789
Public Works	39,292	3.748 %	\$3,929		\$3,929		\$3,929
Geographic Information Systems	36,682	3.499 %	\$3,668		\$3,668		\$3,668
City Manager	15,330	1.462 %	\$1,533		\$1,533		\$1,533
Purchasing	19,578	1.868 %	\$1,958		\$1,958		\$1,958
Treasurer	6,093	0.581 %	\$609		\$609		\$609
Planning	19,363	1.848 %	\$1,936		\$1,936		\$1,936
Total	1,048,320	100.000 %	\$104,832		\$104,832		\$104,832

(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

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>
Information Technology	517,973	85.605 %	\$103,595		\$103,595		\$103,595
Dispatch	87,097	14.395 %	\$17,419		\$17,419		\$17,419
Total	605,070	100.000 %	\$121,014		\$121,014		\$121,014

(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	\$833	\$833	
Treasurer	\$609	\$609	
District Attorney	\$12,058	\$12,058	
City Manager	\$1,533	\$1,533	
Information Technology	\$145,384	\$41,789	\$103,595
Geographic Information Systems	\$3,668	\$3,668	
Purchasing	\$1,958	\$1,958	
Planning	\$1,936	\$1,936	
Dispatch	\$42,819	\$25,400	\$17,419
Public Works	\$3,929	\$3,929	
Facilities Maintenance	\$11,119	\$11,119	
Total	<u>\$225,846</u>	<u>\$104,832</u>	<u>\$121,014</u>

Carson City, Nevada
Full Cost Allocation Plan
Fiscal Year 2010

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>
	\$216,113			\$216,113
Allocated additions:				
1 - Building Use Charge	\$2,462		\$2,462	
1010212 - Clerk		\$132,889	\$132,889	
1010214 - Records Management		\$180	\$180	
1010500 - District Attorney		\$44,423	\$44,423	
1010600 - City Manager		\$1,290	\$1,290	
1010701 - Finance		\$1,754	\$1,754	
1010705 - Human Resources		\$555	\$555	
1010710 - Information Technology		\$3,267	\$3,267	
1010720 - Purchasing		\$12	\$12	
1010730 - City Hall		\$8,993	\$8,993	
1010800 - Internal Auditor		\$5	\$5	
1015034 - Facilities Maintenance		\$5,227	\$5,227	
Total allocated additions:	<u>\$2,462</u>	<u>\$198,595</u>	<u>\$201,057</u>	<u>\$201,057</u>
Total to be allocated	<u>\$218,575</u>	<u>\$198,595</u>		<u>\$417,170</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	\$132,745		\$132,745
FRINGE BENEFITS	\$72,482		\$72,482
<u>Other Expense and Cost</u>			
SERVICE AND SUPPLIES	\$10,886		\$10,886
Departmental Expenditures	\$216,113		\$216,113
 Additions: 1st			
Other	\$2,462	\$2,462	
Functional Cost	\$218,575	\$2,462	\$216,113
Reallocate Admin		(\$2,462)	\$2,462
Allocable Costs	\$218,575		\$218,575
1st Allocation	\$218,575		\$218,575
 Additions: 2nd			
Other	\$198,595	\$198,595	
Functional Cost	\$198,595	\$198,595	
Reallocate Admin		(\$198,595)	\$198,595
Allocable Costs	\$198,595		\$198,595
2nd Allocation	\$198,595		\$198,595
 Total allocated	 \$417,170		 \$417,170

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>
Clerk	344,723	0.360 %	\$788		\$788	\$716	\$1,504
Recorder	354,265	0.370 %	\$809		\$809	\$735	\$1,544
Records Management	171,239	0.179 %	\$391		\$391	\$355	\$746
Public Safety Complex	365,992	0.383 %	\$836		\$836	\$760	\$1,596
Elections	214,157	0.224 %	\$489		\$489	\$445	\$934
Treasurer	477,379	0.499 %	\$1,091		\$1,091	\$991	\$2,082
Assessor	571,487	0.597 %	\$1,306		\$1,306	\$1,186	\$2,492
District Attorney	2,275,490	2.378 %	\$5,198		\$5,198	\$4,723	\$9,921
City Manager	534,441	0.559 %	\$1,221		\$1,221	\$1,109	\$2,330
Public Defender	1,296,104	1.355 %	\$2,961		\$2,961	\$2,690	\$5,651
Community Support	500	0.001 %	\$1		\$1	\$1	\$2
Economic Development	661,063	0.691 %	\$1,510		\$1,510	\$1,372	\$2,882
Finance	665,868	0.696 %	\$1,521		\$1,521	\$1,382	\$2,903
Human Resources	289,559	0.303 %	\$662		\$662	\$601	\$1,263
Information Technology	1,453,577	1.519 %	\$3,321		\$3,321	\$3,017	\$6,338
Geographic Information Systems	304,130	0.318 %	\$695		\$695	\$631	\$1,326
Purchasing	103,573	0.108 %	\$237		\$237	\$215	\$452
City Hall	122,259	0.128 %	\$279		\$279	\$254	\$533
Welfare	382,174	0.399 %	\$873		\$873	\$793	\$1,666
Internal Auditor	1,158	0.001 %	\$3		\$3	\$2	\$5
Planning	455,543	0.476 %	\$1,041		\$1,041	\$946	\$1,987
Business License	104,797	0.110 %	\$239		\$239	\$218	\$457
Code Enforcement	173,653	0.181 %	\$397		\$397	\$360	\$757
Sheriff Administration	1,176,694	1.230 %	\$2,688		\$2,688	\$2,442	\$5,130
Sheriff Operations	6,611,627	6.910 %	\$15,104		\$15,104	\$13,724	\$28,828
Sheriff General Services	731,126	0.764 %	\$1,670		\$1,670	\$1,518	\$3,188
Detention Facility	3,714,626	3.882 %	\$8,486		\$8,486	\$7,710	\$16,196
Dispatch	1,729,182	1.807 %	\$3,950		\$3,950	\$3,589	\$7,539
Trinet Grant	72,205	0.075 %	\$165		\$165	\$150	\$315
Fire Administration	244,101	0.255 %	\$558		\$558	\$507	\$1,065
Warren Engine Co. No. 1	9,073	0.009 %	\$21		\$21	\$19	\$40
Fire Operations	6,515,294	6.810 %	\$14,884		\$14,884	\$13,524	\$28,408
Fire Prevention	578,899	0.605 %	\$1,322		\$1,322	\$1,202	\$2,524
Fire Training	474,229	0.496 %	\$1,083		\$1,083	\$984	\$2,067
Emergency Management	164,165	0.172 %	\$375		\$375	\$341	\$716
Public Works	2,063,286	2.157 %	\$4,714		\$4,714	\$4,283	\$8,997
Juvenile Court	361,873	0.378 %	\$827		\$827	\$751	\$1,578
Juvenile Probation	1,525,276	1.594 %	\$3,485		\$3,485	\$3,166	\$6,651
Juvenile Detention	1,370,607	1.433 %	\$3,131		\$3,131	\$2,845	\$5,976
Justice Court	3,207,180	3.352 %	\$7,327		\$7,327	\$6,657	\$13,984
Alternative Sentencing	1,238,950	1.295 %	\$2,830		\$2,830	\$2,572	\$5,402

**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>
Parks Administration	404,937	0.423 %	\$925		\$925	\$841	\$1,766
Park Maintenance	1,405,595	1.469 %	\$3,211		\$3,211	\$2,918	\$6,129
Grants, Gifts, Donations	138,567	0.145 %	\$317		\$317	\$288	\$605
Facilities Maintenance	1,443,625	1.509 %	\$3,298		\$3,298	\$2,997	\$6,295
Swimming Pool	718,896	0.751 %	\$1,642		\$1,642	\$1,492	\$3,134
Community Center	332,304	0.347 %	\$759		\$759	\$690	\$1,449
Recreation	553,571	0.579 %	\$1,265		\$1,265	\$1,149	\$2,414
Pony Express Pavilion	22,000	0.023 %	\$50		\$50	\$46	\$96
Sports	390,144	0.408 %	\$891		\$891	\$810	\$1,701
Library	1,583,821	1.655 %	\$3,618		\$3,618	\$3,288	\$6,906
Health	469,898	0.491 %	\$1,073		\$1,073	\$975	\$2,048
Landfill Administration	1,568,902	1.640 %	\$3,584		\$3,584	\$3,257	\$6,841
Animal Services	421,696	0.441 %	\$963		\$963	\$875	\$1,838
Cooperative Extension	144,515	0.151 %	\$330		\$330	\$300	\$630
Supplemental Indigent	1,300,936	1.360 %	\$2,972		\$2,972	\$2,700	\$5,672
Senior Citizens	420,428	0.439 %	\$960		\$960	\$873	\$1,833
Capital Acquisition	567,174	0.593 %	\$1,296		\$1,296	\$1,177	\$2,473
Carson City Transit	765,283	0.800 %	\$1,748		\$1,748	\$1,588	\$3,336
Library Gift	64,086	0.067 %	\$146		\$146	\$133	\$279
Administrative Assessment	61,774	0.065 %	\$141		\$141	\$128	\$269
Traffic/Transportation	98,283	0.103 %	\$225		\$225	\$204	\$429
Regional Transportation	2,291,247	2.395 %	\$5,234		\$5,234	\$4,756	\$9,990
Quality of Life	837,751	0.876 %	\$1,914		\$1,914	\$1,739	\$3,653
Street Maintenance	2,946,517	3.080 %	\$6,731		\$6,731	\$6,116	\$12,847
Grant Fund	2,785,515	2.911 %	\$6,364		\$6,364	\$5,782	\$12,146
Commissary Fund	201,008	0.210 %	\$459		\$459	\$417	\$876
Firefighter Retirement Medical	61,718	0.065 %	\$141		\$141	\$128	\$269
Capital Facilities	2,239	0.002 %	\$5		\$5	\$5	\$10
Residential Construction	47,068	0.049 %	\$108		\$108	\$98	\$206
Debt Svc-Carson City	1,632	0.002 %	\$4		\$4	\$3	\$7
Ambulance	3,927,175	4.105 %	\$8,972		\$8,972	\$8,152	\$17,124
Stormwater Drainage	545,851	0.571 %	\$1,247		\$1,247	\$1,133	\$2,380
Sewer Operation	3,525,151	3.684 %	\$8,053		\$8,053	\$7,317	\$15,370
Sewer Capitalization	29,109	0.030 %	\$66		\$66	\$60	\$126
Water	6,015,573	6.287 %	\$13,743		\$13,743	\$12,486	\$26,229
Building Permits	508,169	0.531 %	\$1,161		\$1,161	\$1,055	\$2,216
Cemetery	162,321	0.170 %	\$371		\$371	\$337	\$708
Fleet Management	780,910	0.816 %	\$1,784		\$1,784	\$1,621	\$3,405
Group Medical Insurance	7,407,098	7.742 %	\$16,922		\$16,922	\$15,375	\$32,297
Workers Compensation Ins	1,563,345	1.634 %	\$3,571		\$3,571	\$3,245	\$6,816
Insurance Fund	1,399,308	1.463 %	\$3,197		\$3,197	\$2,905	\$6,102

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>
Redevelopment	685,095	0.716 %	\$1,565		\$1,565	\$1,422	\$2,987
Redevelopment Revolving	12,729	0.013 %	\$29		\$29	\$26	\$55
Redevelopment Tax	148						
School Debt Service	1,000	0.001 %	\$2		\$2	\$2	\$4
Tourism Authority	361,881	0.378 %	\$827		\$827	\$751	\$1,578
Tricounty Railway	609,955	0.638 %	\$1,393		\$1,393	\$1,266	\$2,659
Sierra Forest Fire Protect	370,048	0.387 %	\$845		\$845	\$768	\$1,613
Sub-Conservancy District	359,376	0.376 %	\$821		\$821	\$746	\$1,567
Controller Trust Fund	310		\$1		\$1	\$1	\$2
Medical	215,831	0.226 %	\$493		\$493	\$448	\$941
Environmental Health	342,929	0.358 %	\$783		\$783	\$712	\$1,495
Investigations	1,408,035	1.472 %	\$3,217		\$3,217	\$2,923	\$6,140
Justice Court	97,014	0.101 %	\$222		\$222	\$201	\$423
Ice Rink	184,999	0.193 %	\$423		\$423	\$384	\$807
V&T Spec. Infrastructure	1,000		\$4		\$4		\$4
Total	<u>95,677,014</u>	<u>100.000 %</u>	<u>\$218,575</u>		<u>\$218,575</u>	<u>\$198,595</u>	<u>\$417,170</u>

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

Source: Expenditure Worksheet

Carson City, Nevada
Board of Supervisors
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Countywide Support</u>
Clerk	\$1,504	\$1,504
Records Management	\$746	\$746
Public Safety Complex	\$1,596	\$1,596
Treasurer	\$2,082	\$2,082
District Attorney	\$9,921	\$9,921
City Manager	\$2,330	\$2,330
Finance	\$2,903	\$2,903
Human Resources	\$1,263	\$1,263
Information Technology	\$6,338	\$6,338
Geographic Information Systems	\$1,326	\$1,326
Purchasing	\$452	\$452
City Hall	\$533	\$533
Internal Auditor	\$5	\$5
Planning	\$1,987	\$1,987
Dispatch	\$7,539	\$7,539
Public Works	\$8,997	\$8,997
Facilities Maintenance	\$6,295	\$6,295
Recorder	\$1,544	\$1,544
Elections	\$934	\$934
Assessor	\$2,492	\$2,492
Public Defender	\$5,651	\$5,651
Community Support	\$2	\$2
Economic Development	\$2,882	\$2,882
Welfare	\$1,666	\$1,666
Business License	\$457	\$457
Code Enforcement	\$757	\$757
Sheriff Administration	\$5,130	\$5,130
Investigations	\$6,140	\$6,140
Sheriff Operations	\$28,828	\$28,828
Sheriff General Services	\$3,188	\$3,188
Detention Facility	\$16,196	\$16,196
Trinet Grant	\$315	\$315
Fire Administration	\$1,065	\$1,065
Warren Engine Co. No. 1	\$40	\$40
Fire Operations	\$28,408	\$28,408
Fire Prevention	\$2,524	\$2,524
Fire Training	\$2,067	\$2,067
Emergency Management	\$716	\$716
Juvenile Court	\$1,578	\$1,578
Juvenile Probation	\$6,651	\$6,651
Juvenile Detention	\$5,976	\$5,976

Board of Supervisors
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Countywide Support</u>
Justice Court	\$13,984	\$13,984
Alternative Sentencing	\$5,402	\$5,402
Justice Court	\$423	\$423
Parks Administration	\$1,766	\$1,766
Park Maintenance	\$6,129	\$6,129
Grants, Gifts, Donations	\$605	\$605
Swimming Pool	\$3,134	\$3,134
Community Center	\$1,449	\$1,449
Recreation	\$2,414	\$2,414
Pony Express Pavilion	\$96	\$96
Ice Rink	\$807	\$807
Sports	\$1,701	\$1,701
Library	\$6,906	\$6,906
Health	\$2,048	\$2,048
Landfill Administration	\$6,841	\$6,841
Medical	\$941	\$941
Environmental Health	\$1,495	\$1,495
Animal Services	\$1,838	\$1,838
Cooperative Extension	\$630	\$630
Supplemental Indigent	\$5,672	\$5,672
Senior Citizens	\$1,833	\$1,833
Capital Acquisition	\$2,473	\$2,473
Carson City Transit	\$3,336	\$3,336
Library Gift	\$279	\$279
Administrative Assessment	\$269	\$269
Traffic/Transportation	\$429	\$429
Regional Transportation	\$9,990	\$9,990
V&T Spec. Infrastructure	\$4	\$4
Quality of Life	\$3,653	\$3,653
Street Maintenance	\$12,847	\$12,847
Grant Fund	\$12,146	\$12,146
Commissary Fund	\$876	\$876
Firefighter Retirement Medical	\$269	\$269
Capital Facilities	\$10	\$10
Residential Construction	\$206	\$206
Debt Svc-Carson City	\$7	\$7
Ambulance	\$17,124	\$17,124
Stormwater Drainage	\$2,380	\$2,380
Sewer Operation	\$15,370	\$15,370
Sewer Capitalization	\$126	\$126
Water	\$26,229	\$26,229

Board of Supervisors
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Countywide Support</u>
Building Permits	\$2,216	\$2,216
Cemetery	\$708	\$708
Fleet Management	\$3,405	\$3,405
Group Medical Insurance	\$32,297	\$32,297
Workers Compensation Ins	\$6,816	\$6,816
Insurance Fund	\$6,102	\$6,102
Redevelopment	\$2,987	\$2,987
Redevelopment Revolving	\$55	\$55
Redevelopment Tax		
School Debt Service	\$4	\$4
Tourism Authority	\$1,578	\$1,578
Tricounty Railway	\$2,659	\$2,659
Sierra Forest Fire Protect	\$1,613	\$1,613
Sub-Conservancy District	\$1,567	\$1,567
Controller Trust Fund	\$2	\$2
Total	<u>\$417,170</u>	<u>\$417,170</u>

Carson City, Nevada
Full Cost Allocation Plan
Fiscal Year 2010

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>
	\$344,723			\$344,723
Allocated additions:				
1010100 - Board of Supervisors	\$788	\$716	\$1,504	
1010214 - Records Management		\$37,740	\$37,740	
1010600 - City Manager		\$2,058	\$2,058	
1010701 - Finance		\$2,453	\$2,453	
1010705 - Human Resources		\$17,378	\$17,378	
1010710 - Information Technology		\$4,435	\$4,435	
1010720 - Purchasing		\$21	\$21	
1010800 - Internal Auditor		\$9	\$9	
Total allocated additions:	<u>\$788</u>	<u>\$64,810</u>	<u>\$65,598</u>	<u>\$65,598</u>
Total to be allocated	<u><u>\$345,511</u></u>	<u><u>\$64,810</u></u>		<u><u>\$410,321</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	\$243,713		\$243,713
FRINGE BENEFITS	\$82,065		\$82,065
<u>Other Expense and Cost</u>			
SERVICE AND SUPPLIES	\$18,945		\$18,945
Departmental Expenditures	\$344,723		\$344,723
 Additions: 1st			
Other	\$788	\$788	
Functional Cost	\$345,511	\$788	\$344,723
Reallocate Admin		(\$788)	\$788
Allocable Costs	\$345,511		\$345,511
1st Allocation	\$345,511		\$345,511
 Additions: 2nd			
Other	\$64,810	\$64,810	
Functional Cost	\$64,810	\$64,810	
Reallocate Admin		(\$64,810)	\$64,810
Allocable Costs	\$64,810		\$64,810
2nd Allocation	\$64,810		\$64,810
 Total allocated	\$410,321		\$410,321

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	38.462 %	\$132,889		\$132,889		\$132,889
Planning	2	15.385 %	\$53,156		\$53,156	\$16,203	\$69,359
Library	1	7.692 %	\$26,578		\$26,578	\$8,101	\$34,679
Airport	1	7.692 %	\$26,578	(\$7,125)	\$19,453	\$8,101	\$27,554
Regional Transportation	2	15.385 %	\$53,156		\$53,156	\$16,203	\$69,359
Redevelopment	1	7.692 %	\$26,578		\$26,578	\$8,101	\$34,679
Quality of Life	1	7.692 %	\$26,576		\$26,576	\$8,101	\$34,677
Subtotal	13	100.000 %	\$345,511	(\$7,125)	\$338,386	\$64,810	\$403,196
Direct Billed				\$7,125	\$7,125		\$7,125
Total	13	100.000 %	\$345,511	\$0	\$345,511	\$64,810	\$410,321

(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	\$132,889	\$132,889
Planning	\$69,359	\$69,359
Library	\$34,679	\$34,679
Airport	\$27,554	\$27,554
Regional Transportation	\$69,359	\$69,359
Quality of Life	\$34,677	\$34,677
Redevelopment	\$34,679	\$34,679
Subtotal	<u>\$403,196</u>	<u>\$403,196</u>
Direct Billed	\$7,125	\$7,125
Total	<u>\$410,321</u>	<u>\$410,321</u>

Carson City, Nevada
Full Cost Allocation Plan
Fiscal Year 2010

SCHEDULE 5.01

RECORDS 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>
	\$171,239			\$171,239
Allocated additions:				
1 - Building Use Charge	\$16,644		\$16,644	
2 - Equipment Use Charge	\$833		\$833	
1010100 - Board of Supervisors	\$391	\$355	\$746	
1010215 - Public Safety Complex		\$12,582	\$12,582	
1010600 - City Manager		\$1,022	\$1,022	
1010701 - Finance		\$1,231	\$1,231	
1010705 - Human Resources		\$277	\$277	
1010710 - Information Technology		\$1,711	\$1,711	
1010720 - Purchasing		\$47	\$47	
1010800 - Internal Auditor		\$4	\$4	
1015034 - Facilities Maintenance		\$6,564	\$6,564	
Total allocated additions:	<u>\$17,868</u>	<u>\$23,793</u>	<u>\$41,661</u>	<u>\$41,661</u>
Total to be allocated	<u>\$189,107</u>	<u>\$23,793</u>		<u>\$212,900</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	\$105,618		\$105,618
FRINGE BENEFITS	\$23,196		\$23,196
<u>Other Expense and Cost</u>			
SERVICE AND SUPPLIES	\$42,425		\$42,425
Departmental Expenditures	\$171,239		\$171,239
Additions: 1st			
Other	\$17,868	\$17,868	
Functional Cost	\$189,107	\$17,868	\$171,239
Reallocate Admin		(\$17,868)	\$17,868
Allocable Costs	\$189,107		\$189,107
1st Allocation	\$189,107		\$189,107
Additions: 2nd			
Other	\$23,793	\$23,793	
Functional Cost	\$23,793	\$23,793	
Reallocate Admin		(\$23,793)	\$23,793
Allocable Costs	\$23,793		\$23,793
2nd Allocation	\$23,793		\$23,793
Total allocated	\$212,900		\$212,900

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	54,369	19.957 %	\$37,740		\$37,740		\$37,740
Justice Court	213,722	78.449 %	\$148,353		\$148,353	\$23,347	\$171,700
Board of Supervisors	260	0.095 %	\$180		\$180		\$180
All Other	922	0.338 %	\$640		\$640	\$101	\$741
Elections	3,161	1.161 %	\$2,194		\$2,194	\$345	\$2,539
Total	<u>272,434</u>	<u>100.000 %</u>	<u>\$189,107</u>		<u>\$189,107</u>	<u>\$23,793</u>	<u>\$212,900</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	\$180	\$180
Clerk	\$37,740	\$37,740
Elections	\$2,539	\$2,539
Justice Court	\$171,700	\$171,700
All Other	\$741	\$741
Total	<u>\$212,900</u>	<u>\$212,900</u>

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

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$365,992			\$365,992
Allocated additions:				
1010100 - Board of Supervisors	\$836	\$760	\$1,596	
1010600 - City Manager		\$2,185	\$2,185	
1010701 - Finance		\$2,672	\$2,672	
1010720 - Purchasing		\$401	\$401	
1010800 - Internal Auditor		\$9	\$9	
Total allocated additions:	<u>\$836</u>	<u>\$6,027</u>	<u>\$6,863</u>	<u>\$6,863</u>
Total to be allocated	<u><u>\$366,828</u></u>	<u><u>\$6,027</u></u>		<u><u>\$372,855</u></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	\$20,733			\$20,733
POWER	\$215,208		\$215,208	
HEATING	\$99,166		\$99,166	
WATER/SEWER CHARGES	\$23,221		\$23,221	
STORM DRAIN CHARGE	\$282		\$282	
R&M SERVICES	\$7,382		\$7,382	
Departmental Expenditures	<u>\$365,992</u>		<u>\$345,259</u>	<u>\$20,733</u>
Additions: 1st				
Other	\$836	\$836		
Functional Cost	<u>\$366,828</u>	<u>\$836</u>	<u>\$345,259</u>	<u>\$20,733</u>
Reallocate Admin		(\$836)	\$789	\$47
Allocable Costs	<u>\$366,828</u>		<u>\$346,048</u>	<u>\$20,780</u>
1st Allocation	<u>\$366,828</u>		<u>\$346,048</u>	<u>\$20,780</u>
Additions: 2nd				
Other	\$6,027	\$6,027		
Functional Cost	<u>\$6,027</u>	<u>\$6,027</u>		
Reallocate Admin		(\$6,027)	\$5,686	\$341
Allocable Costs	<u>\$6,027</u>		<u>\$5,686</u>	<u>\$341</u>
2nd Allocation	<u>\$6,027</u>		<u>\$5,686</u>	<u>\$341</u>
Total allocated	<u>\$372,855</u>		<u>\$351,734</u>	<u>\$21,121</u>

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 %	\$52,398		\$52,398	\$893	\$53,291
Records Management	1,920	3.568 %	\$12,349		\$12,349		\$12,349
Collections	336	0.624 %	\$2,161		\$2,161	\$37	\$2,198
District Attorney	7,358	13.675 %	\$47,323		\$47,323	\$806	\$48,129
Detention Facility	5,590	10.389 %	\$35,952		\$35,952	\$613	\$36,565
Justice Court	30,454	56.602 %	\$195,865		\$195,865	\$3,337	\$199,202
Total	53,805	100.000 %	\$346,048		\$346,048	\$5,686	\$351,734

(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	1.124 %	\$233		\$233		\$233
Recorder	4	4.494 %	\$934		\$934	\$16	\$950
District Attorney	21	23.596 %	\$4,903		\$4,903	\$81	\$4,984
Sheriff Administration	7	7.865 %	\$1,634		\$1,634	\$27	\$1,661
Detention Facility	31	34.831 %	\$7,238		\$7,238	\$120	\$7,358
Justice Court	25	28.090 %	\$5,838		\$5,838	\$97	\$5,935
Total	89	100.000 %	\$20,780		\$20,780	\$341	\$21,121

(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	\$12,582	\$12,349	\$233
District Attorney	\$53,113	\$48,129	\$4,984
Recorder	\$54,241	\$53,291	\$950
Collections	\$2,198	\$2,198	
Sheriff Administration	\$1,661		\$1,661
Detention Facility	\$43,923	\$36,565	\$7,358
Justice Court	<u>\$205,137</u>	<u>\$199,202</u>	<u>\$5,935</u>
Total	\$372,855	\$351,734	\$21,121

Carson City, Nevada
Full Cost Allocation Plan
Fiscal Year 2010

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 and 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 (Fund 510), Water (Fund 520) and Storm Water Drainage (Fund 505).
- **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 fund services 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 (Department 6804).

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>
	\$477,379			\$477,379
Allocated additions:				
1 - Building Use Charge	\$6,611		\$6,611	
2 - Equipment Use Charge	\$609		\$609	
1010100 - Board of Supervisors	\$1,091	\$991	\$2,082	
1010600 - City Manager		\$2,849	\$2,849	
1010701 - Finance		\$3,028	\$3,028	
1010705 - Human Resources		\$693	\$693	
1010710 - Information Technology		\$9,863	\$9,863	
1010720 - Purchasing		\$61	\$61	
1010730 - City Hall		\$16,121	\$16,121	
1010800 - Internal Auditor		\$12	\$12	
1015034 - Facilities Maintenance		\$14,033	\$14,033	
Total allocated additions:	<u>\$8,311</u>	<u>\$47,651</u>	<u>\$55,962</u>	<u>\$55,962</u>
Total to be allocated	<u>\$485,690</u>	<u>\$47,651</u>		<u>\$533,341</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	\$307,383	\$86,528	\$71,866	\$64,673	\$58,034	\$24,867	\$1,415
FRINGE BENEFITS	\$114,716	\$32,293	\$26,821	\$24,136	\$21,658	\$9,281	\$527
<u>Other Expense and Cost</u>							
SERVICES & SUPPLIES	\$16,113	\$4,536	\$3,767	\$3,390	\$3,042	\$1,304	\$74
BANKING FEES	\$28,669			\$28,669			
MAINT SERVICE CONTRACT	\$10,498		\$2,625		\$2,625	\$2,625	\$2,623
Departmental Expenditures	\$477,379	\$123,357	\$105,079	\$120,868	\$85,359	\$38,077	\$4,639
Additions: 1st							
Other	\$8,311	\$8,311					
Functional Cost	\$485,690	\$131,668	\$105,079	\$120,868	\$85,359	\$38,077	\$4,639
Reallocate Admin		(\$131,668)	\$39,081	\$44,953	\$31,747	\$14,162	\$1,725
Allocable Costs	\$485,690		\$144,160	\$165,821	\$117,106	\$52,239	\$6,364
Unallocated	(\$117,106)				(\$117,106)		
1st Allocation	\$368,584		\$144,160	\$165,821		\$52,239	\$6,364
Additions: 2nd							
Other	\$47,651	\$47,651					
Functional Cost	\$47,651	\$47,651					
Reallocate Admin		(\$47,651)	\$14,144	\$16,269	\$11,489	\$5,125	\$624
Allocable Costs	\$47,651		\$14,144	\$16,269	\$11,489	\$5,125	\$624
Unallocated	(\$11,489)				(\$11,489)		
2nd Allocation	\$36,162		\$14,144	\$16,269		\$5,125	\$624
Total allocated	\$404,746		\$158,304	\$182,090		\$57,364	\$6,988

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 %	\$48,053		\$48,053	\$4,715	\$52,768
Water	33	33.333 %	\$48,053		\$48,053	\$4,715	\$52,768
Stormwater Drainage	33	33.334 %	\$48,054		\$48,054	\$4,714	\$52,768
Total	99	100.000 %	\$144,160		\$144,160	\$14,144	\$158,304

(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	2.941 %	\$4,877		\$4,877	\$479	\$5,356
Sewer Operation	1	2.941 %	\$4,877		\$4,877	\$479	\$5,356
Water	1	2.941 %	\$4,877		\$4,877	\$479	\$5,356
Cooperative Extension	1	2.941 %	\$4,877		\$4,877	\$479	\$5,356
Airport	1	2.941 %	\$4,877		\$4,877	\$479	\$5,356
Supplemental Indigent	1	2.941 %	\$4,877		\$4,877	\$479	\$5,356
Capital Projects	1	2.941 %	\$4,877		\$4,877	\$479	\$5,356
Senior Citizens	1	2.941 %	\$4,877		\$4,877	\$479	\$5,356
Capital Acquisition	1	2.941 %	\$4,877		\$4,877	\$479	\$5,356
Carson City Transit	1	2.941 %	\$4,877		\$4,877	\$479	\$5,356
Library Gift	1	2.941 %	\$4,877		\$4,877	\$479	\$5,356
Administrative Assessment	1	2.941 %	\$4,877		\$4,877	\$479	\$5,356
Traffic/Transportation	1	2.941 %	\$4,877		\$4,877	\$479	\$5,356
Regional Transportation	1	2.941 %	\$4,877		\$4,877	\$479	\$5,356
Quality of Life	1	2.941 %	\$4,877		\$4,877	\$479	\$5,356
Street Maintenance	1	2.941 %	\$4,877		\$4,877	\$479	\$5,356
Commissary Fund	1	2.941 %	\$4,877		\$4,877	\$479	\$5,356
Capital Facilities	1	2.941 %	\$4,877		\$4,877	\$479	\$5,356
Residential Construction	1	2.941 %	\$4,877		\$4,877	\$479	\$5,356
Debt Svc-Carson City	1	2.941 %	\$4,877		\$4,877	\$479	\$5,356
Ambulance	1	2.941 %	\$4,877		\$4,877	\$479	\$5,356
Sewer Capitalization	1	2.941 %	\$4,877		\$4,877	\$479	\$5,356
Cemetery	1	2.941 %	\$4,877		\$4,877	\$479	\$5,356
Fleet Management	1	2.941 %	\$4,877		\$4,877	\$479	\$5,356
Workers Compensation Ins	1	2.941 %	\$4,877		\$4,877	\$479	\$5,356
Redevelopment	1	2.941 %	\$4,877		\$4,877	\$479	\$5,356
Redevelopment Tax	1	2.941 %	\$4,877		\$4,877	\$479	\$5,356
Building Permits	1	2.941 %	\$4,877		\$4,877	\$479	\$5,356
Group Medical Insurance	1	2.941 %	\$4,877		\$4,877	\$479	\$5,356
Insurance Fund	1	2.941 %	\$4,877		\$4,877	\$479	\$5,356
Redevelopment Revolving	1	2.941 %	\$4,877		\$4,877	\$479	\$5,356
Firefighter Retirement Medical	1	2.941 %	\$4,877		\$4,877	\$479	\$5,356
Grant Fund	1	2.941 %	\$4,877		\$4,877	\$479	\$5,356
V&T Spec. Infrastructure	1	2.947 %	\$4,880		\$4,880	\$462	\$5,342
Total	34	100.000 %	\$165,821		\$165,821	\$16,269	\$182,090

(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 %	\$52,239		\$52,239	\$5,125	\$57,364
Total	1	100.000 %	\$52,239		\$52,239	\$5,125	\$57,364

(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 %	\$6,364		\$6,364	\$624	\$6,988
Total	1	100.000 %	\$6,364		\$6,364	\$624	\$6,988

(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	\$6,988				\$6,988
Non-Departmental	\$5,356		\$5,356		
Airport	\$5,356		\$5,356		
Cooperative Extension	\$5,356		\$5,356		
Supplemental Indigent	\$5,356		\$5,356		
Capital Projects	\$5,356		\$5,356		
Senior Citizens	\$5,356		\$5,356		
Capital Acquisition	\$5,356		\$5,356		
Carson City Transit	\$5,356		\$5,356		
Library Gift	\$5,356		\$5,356		
Administrative Assessment	\$5,356		\$5,356		
Traffic/Transportation	\$62,720		\$5,356	\$57,364	
Regional Transportation	\$5,356		\$5,356		
V&T Spec. Infrastructure	\$5,342		\$5,342		
Quality of Life	\$5,356		\$5,356		
Street Maintenance	\$5,356		\$5,356		
Grant Fund	\$5,356		\$5,356		
Commissary Fund	\$5,356		\$5,356		
Firefighter Retirement Medical	\$5,356		\$5,356		
Capital Facilities	\$5,356		\$5,356		
Residential Construction	\$5,356		\$5,356		
Debt Svc-Carson City	\$5,356		\$5,356		
Ambulance	\$5,356		\$5,356		
Stormwater Drainage	\$52,768	\$52,768			
Sewer Operation	\$58,124	\$52,768	\$5,356		
Sewer Capitalization	\$5,356		\$5,356		
Water	\$58,124	\$52,768	\$5,356		
Building Permits	\$5,356		\$5,356		
Cemetery	\$5,356		\$5,356		
Fleet Management	\$5,356		\$5,356		
Group Medical Insurance	\$5,356		\$5,356		
Workers Compensation Ins	\$5,356		\$5,356		
Insurance Fund	\$5,356		\$5,356		
Redevelopment	\$5,356		\$5,356		
Redevelopment Revolving	\$5,356		\$5,356		
Redevelopment Tax	\$5,356		\$5,356		
Total	\$404,746	\$158,304	\$182,090	\$57,364	\$6,988

Carson City, Nevada
Full Cost Allocation Plan
Fiscal Year 2010

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>
	\$2,275,490			\$2,275,490
Allocated additions:				
1 - Building Use Charge	\$63,786		\$63,786	
2 - Equipment Use Charge	\$12,058		\$12,058	
1010100 - Board of Supervisors	\$5,198	\$4,723	\$9,921	
1010215 - Public Safety Complex	\$52,226	\$887	\$53,113	
1010600 - City Manager		\$13,582	\$13,582	
1010701 - Finance		\$13,220	\$13,220	
1010705 - Human Resources		\$8,612	\$8,612	
1010710 - Information Technology		\$42,752	\$42,752	
1010715 - Geographic Information Systems		\$3,885	\$3,885	
1010720 - Purchasing		\$88	\$88	
1010800 - Internal Auditor		\$56	\$56	
1015034 - Facilities Maintenance		\$25,155	\$25,155	
Total allocated additions:	<u>\$133,268</u>	<u>\$112,960</u>	<u>\$246,228</u>	<u>\$246,228</u>
Total to be allocated	<u>\$2,408,758</u>	<u>\$112,960</u>	:	<u>\$2,521,718</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	\$1,647,530	\$158,641	\$444,953	\$1,043,936
FRINGE BENEFITS	\$548,035	\$52,770	\$148,009	\$347,256
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$79,925	\$7,696	\$21,586	\$50,643
Departmental Expenditures	\$2,275,490	\$219,107	\$614,548	\$1,441,835
Additions: 1st				
Building Use Charge	\$63,786		\$17,688	\$46,098
Other	\$69,482	\$69,482		
Functional Cost	\$2,408,758	\$288,589	\$632,236	\$1,487,933
Reallocate Admin		(\$288,589)	\$86,245	\$202,344
Allocable Costs	\$2,408,758		\$718,481	\$1,690,277
Unallocated	(\$1,690,277)			(\$1,690,277)
1st Allocation	\$718,481		\$718,481	
Additions: 2nd				
Information Technology	\$12,689		\$12,689	
Facilities Maintenance	\$25,155		\$6,976	\$18,179
Other	\$75,116	\$75,116		
Functional Cost	\$112,960	\$75,116	\$19,665	\$18,179
Reallocate Admin		(\$75,116)	\$22,448	\$52,668
Allocable Costs	\$112,960		\$42,113	\$70,847
Unallocated	(\$70,847)			(\$70,847)
2nd Allocation	\$42,113		\$42,113	
Total allocated	\$760,594		\$760,594	

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	167	6.183 %	\$44,423		\$44,423		\$44,423
Recorder	25	0.926 %	\$6,650		\$6,650	\$415	\$7,065
City Manager	77	2.851 %	\$20,482		\$20,482	\$1,280	\$21,762
Human Resources	387	14.328 %	\$102,944		\$102,944	\$6,432	\$109,376
Purchasing	30	1.111 %	\$7,980		\$7,980	\$499	\$8,479
Sheriff Administration	80	2.962 %	\$21,280		\$21,280	\$1,330	\$22,610
Fire Administration	3	0.111 %	\$798		\$798	\$50	\$848
Public Works	113	4.184 %	\$30,059		\$30,059	\$1,878	\$31,937
Library	28	1.037 %	\$7,448		\$7,448	\$465	\$7,913
Health	169	6.257 %	\$44,955		\$44,955	\$2,809	\$47,764
Carson City Transit	57	2.110 %	\$15,162		\$15,162	\$947	\$16,109
Regional Transportation	110	4.073 %	\$29,261		\$29,261	\$1,828	\$31,089
Finance	108	3.999 %	\$28,729		\$28,729	\$1,795	\$30,524
Planning	63	2.332 %	\$16,758		\$16,758	\$1,047	\$17,805
Street Maintenance	30	1.111 %	\$7,980		\$7,980	\$499	\$8,479
Ambulance	3	0.111 %	\$798		\$798	\$50	\$848
Stormwater Drainage	27	1.000 %	\$7,182		\$7,182	\$449	\$7,631
Sewer Operation	36	1.333 %	\$9,576		\$9,576	\$598	\$10,174
Water	66	2.444 %	\$17,556		\$17,556	\$1,097	\$18,653
Building Permits	14	0.518 %	\$3,724		\$3,724	\$233	\$3,957
Insurance Fund	147	5.442 %	\$39,103		\$39,103	\$2,443	\$41,546
Redevelopment	177	6.553 %	\$47,083		\$47,083	\$2,942	\$50,025
Assessor	16	0.592 %	\$4,256		\$4,256	\$266	\$4,522
Information Technology	32	1.185 %	\$8,512		\$8,512	\$532	\$9,044
Quality of Life	175	6.479 %	\$46,551		\$46,551	\$2,908	\$49,459
Juvenile Court	354	13.106 %	\$94,166		\$94,166	\$5,883	\$100,049
Parks Administration	175	6.479 %	\$46,551		\$46,551	\$2,908	\$49,459
Workers Compensation Ins	32	1.183 %	\$8,514		\$8,514	\$530	\$9,044
Total	2,701	100.000 %	\$718,481		\$718,481	\$42,113	\$760,594

(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	\$44,423	\$44,423
City Manager	\$21,762	\$21,762
Finance	\$30,524	\$30,524
Human Resources	\$109,376	\$109,376
Information Technology	\$9,044	\$9,044
Purchasing	\$8,479	\$8,479
Planning	\$17,805	\$17,805
Public Works	\$31,937	\$31,937
Recorder	\$7,065	\$7,065
Assessor	\$4,522	\$4,522
Sheriff Administration	\$22,610	\$22,610
Fire Administration	\$848	\$848
Juvenile Court	\$100,049	\$100,049
Parks Administration	\$49,459	\$49,459
Library	\$7,913	\$7,913
Health	\$47,764	\$47,764
Carson City Transit	\$16,109	\$16,109
Regional Transportation	\$31,089	\$31,089
Quality of Life	\$49,459	\$49,459
Street Maintenance	\$8,479	\$8,479
Ambulance	\$848	\$848
Stormwater Drainage	\$7,631	\$7,631
Sewer Operation	\$10,174	\$10,174
Water	\$18,653	\$18,653
Building Permits	\$3,957	\$3,957
Workers Compensation Ins	\$9,044	\$9,044
Insurance Fund	\$41,546	\$41,546
Redevelopment	\$50,025	\$50,025
Total	<u>\$760,594</u>	<u>\$760,594</u>

Carson City, Nevada
Full Cost Allocation Plan
Fiscal Year 2010

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>
	\$534,441			\$534,441
Allocated additions:				
1 - Building Use Charge	\$11,518		\$11,518	
2 - Equipment Use Charge	\$1,533		\$1,533	
1010100 - Board of Supervisors	\$1,221	\$1,109	\$2,330	
1010500 - District Attorney	\$20,482	\$1,280	\$21,762	
1010701 - Finance		\$2,938	\$2,938	
1010705 - Human Resources		\$416	\$416	
1010710 - Information Technology		\$5,545	\$5,545	
1010720 - Purchasing		\$123	\$123	
1010730 - City Hall		\$20,106	\$20,106	
1010800 - Internal Auditor		\$13	\$13	
1015034 - Facilities Maintenance		\$24,449	\$24,449	
Total allocated additions:	<u>\$34,754</u>	<u>\$55,979</u>	<u>\$90,733</u>	<u>\$90,733</u>
Total to be allocated	<u>\$569,195</u>	<u>\$55,979</u>		<u>\$625,174</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	\$310,222		\$310,222
FRINGE BENEFITS	\$111,721		\$111,721
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$112,498		\$112,498
Departmental Expenditures	\$534,441		\$534,441
Additions: 1st			
Other	\$34,754	\$34,754	
Functional Cost	\$569,195	\$34,754	\$534,441
Reallocate Admin		(\$34,754)	\$34,754
Allocable Costs	\$569,195		\$569,195
1st Allocation	\$569,195		\$569,195
Additions: 2nd			
Other	\$55,979	\$55,979	
Functional Cost	\$55,979	\$55,979	
Reallocate Admin		(\$55,979)	\$55,979
Allocable Costs	\$55,979		\$55,979
2nd Allocation	\$55,979		\$55,979
Total allocated	\$625,174		\$625,174

**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>
Board of Supervisors	216,113	0.227 %	\$1,290		\$1,290		\$1,290
Clerk	344,723	0.362 %	\$2,058		\$2,058		\$2,058
Recorder	354,265	0.372 %	\$2,115		\$2,115	\$217	\$2,332
Records Management	171,239	0.180 %	\$1,022		\$1,022		\$1,022
Public Safety Complex	365,992	0.384 %	\$2,185		\$2,185		\$2,185
Elections	214,157	0.225 %	\$1,278		\$1,278	\$131	\$1,409
Treasurer	477,379	0.501 %	\$2,849		\$2,849		\$2,849
Assessor	571,487	0.599 %	\$3,411		\$3,411	\$350	\$3,761
District Attorney	2,275,490	2.386 %	\$13,582		\$13,582		\$13,582
Public Defender	1,296,104	1.359 %	\$7,736		\$7,736	\$793	\$8,529
Community Support	500	0.001 %	\$3		\$3		\$3
Economic Development	661,063	0.693 %	\$3,946		\$3,946	\$404	\$4,350
Finance	665,868	0.698 %	\$3,975		\$3,975	\$407	\$4,382
Human Resources	289,559	0.304 %	\$1,728		\$1,728	\$177	\$1,905
Information Technology	1,453,577	1.524 %	\$8,676		\$8,676	\$889	\$9,565
Geographic Information Systems	304,130	0.319 %	\$1,815		\$1,815	\$186	\$2,001
Purchasing	103,573	0.109 %	\$618		\$618	\$63	\$681
City Hall	122,259	0.128 %	\$730		\$730	\$75	\$805
Welfare	382,174	0.401 %	\$2,281		\$2,281	\$234	\$2,515
Internal Auditor	1,158	0.001 %	\$7		\$7	\$1	\$8
Planning	455,543	0.478 %	\$2,719		\$2,719	\$279	\$2,998
Business License	104,797	0.110 %	\$626		\$626	\$64	\$690
Code Enforcement	173,653	0.182 %	\$1,037		\$1,037	\$106	\$1,143
Sheriff Administration	1,176,694	1.234 %	\$7,024		\$7,024	\$720	\$7,744
Sheriff Operations	6,611,627	6.933 %	\$39,465		\$39,465	\$4,045	\$43,510
Sheriff General Services	731,126	0.767 %	\$4,364		\$4,364	\$447	\$4,811
Detention Facility	3,714,626	3.895 %	\$22,173		\$22,173	\$2,272	\$24,445
Dispatch	1,729,182	1.813 %	\$10,321		\$10,321	\$1,058	\$11,379
Trinet Grant	72,205	0.076 %	\$431		\$431	\$44	\$475
Fire Administration	244,101	0.256 %	\$1,457		\$1,457	\$149	\$1,606
Warren Engine Co. No. 1	9,073	0.010 %	\$54		\$54	\$6	\$60
Fire Operations	6,515,294	6.832 %	\$38,890		\$38,890	\$3,986	\$42,876
Fire Prevention	578,899	0.607 %	\$3,455		\$3,455	\$354	\$3,809
Fire Training	474,229	0.497 %	\$2,831		\$2,831	\$290	\$3,121
Emergency Management	164,165	0.172 %	\$980		\$980	\$100	\$1,080
Public Works	2,063,286	2.164 %	\$12,316		\$12,316	\$1,262	\$13,578
Juvenile Court	361,873	0.379 %	\$2,160		\$2,160	\$221	\$2,381
Juvenile Probation	1,525,276	1.600 %	\$9,104		\$9,104	\$933	\$10,037
Juvenile Detention	1,370,607	1.437 %	\$8,181		\$8,181	\$838	\$9,019
Justice Court	3,207,180	3.363 %	\$19,144		\$19,144	\$1,962	\$21,106
Alternative Sentencing	1,238,950	1.299 %	\$7,395		\$7,395	\$758	\$8,153

**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>
Parks Administration	404,937	0.425 %	\$2,417		\$2,417	\$248	\$2,665
Park Maintenance	1,405,595	1.474 %	\$8,390		\$8,390	\$860	\$9,250
Grants, Gifts, Donations	138,567	0.145 %	\$827		\$827	\$85	\$912
Facilities Maintenance	1,443,625	1.514 %	\$8,617		\$8,617	\$883	\$9,500
Swimming Pool	718,896	0.754 %	\$4,291		\$4,291	\$440	\$4,731
Community Center	332,304	0.348 %	\$1,984		\$1,984	\$203	\$2,187
Recreation	553,571	0.581 %	\$3,304		\$3,304	\$339	\$3,643
Pony Express Pavilion	22,000	0.023 %	\$131		\$131	\$13	\$144
Sports	390,144	0.409 %	\$2,329		\$2,329	\$239	\$2,568
Library	1,583,821	1.661 %	\$9,454		\$9,454	\$969	\$10,423
Health	469,898	0.493 %	\$2,805		\$2,805	\$287	\$3,092
Landfill Administration	1,568,902	1.645 %	\$9,365		\$9,365	\$960	\$10,325
Animal Services	421,696	0.442 %	\$2,517		\$2,517	\$258	\$2,775
Cooperative Extension	144,515	0.152 %	\$863		\$863	\$88	\$951
Supplemental Indigent	1,300,936	1.364 %	\$7,765		\$7,765	\$796	\$8,561
Senior Citizens	420,428	0.441 %	\$2,510		\$2,510	\$257	\$2,767
Capital Acquisition	567,174	0.595 %	\$3,385		\$3,385	\$347	\$3,732
Carson City Transit	765,283	0.803 %	\$4,568		\$4,568	\$468	\$5,036
Library Gift	64,086	0.067 %	\$383		\$383	\$39	\$422
Administrative Assessment	61,774	0.065 %	\$369		\$369	\$38	\$407
Traffic/Transportation	98,283	0.103 %	\$587		\$587	\$60	\$647
Regional Transportation	2,291,247	2.403 %	\$13,676		\$13,676	\$1,402	\$15,078
Quality of Life	837,751	0.879 %	\$5,001		\$5,001	\$512	\$5,513
Street Maintenance	2,946,517	3.090 %	\$17,588		\$17,588	\$1,803	\$19,391
Grant Fund	2,785,515	2.921 %	\$16,627		\$16,627	\$1,704	\$18,331
Commissary Fund	201,008	0.211 %	\$1,200		\$1,200	\$123	\$1,323
Firefighter Retirement Medical	61,718	0.065 %	\$368		\$368	\$38	\$406
Capital Facilities	2,239	0.002 %	\$13		\$13	\$1	\$14
Residential Construction	47,068	0.049 %	\$281		\$281	\$29	\$310
Debt Svc-Carson City	1,632	0.002 %	\$10		\$10	\$1	\$11
Ambulance	3,927,175	4.118 %	\$23,441		\$23,441	\$2,402	\$25,843
Stormwater Drainage	545,851	0.572 %	\$3,258		\$3,258	\$334	\$3,592
Sewer Operation	3,525,151	3.697 %	\$21,042		\$21,042	\$2,156	\$23,198
Sewer Capitalization	29,109	0.031 %	\$174		\$174	\$18	\$192
Water	6,015,573	6.308 %	\$35,907		\$35,907	\$3,680	\$39,587
Building Permits	508,169	0.533 %	\$3,033		\$3,033	\$311	\$3,344
Cemetery	162,321	0.170 %	\$969		\$969	\$99	\$1,068
Fleet Management	780,910	0.819 %	\$4,661		\$4,661	\$478	\$5,139
Group Medical Insurance	7,407,098	7.768 %	\$44,213		\$44,213	\$4,531	\$48,744
Workers Compensation Ins	1,563,345	1.639 %	\$9,332		\$9,332	\$956	\$10,288
Insurance Fund	1,399,308	1.467 %	\$8,352		\$8,352	\$856	\$9,208

**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>
Redevelopment	685,095	0.718 %	\$4,089		\$4,089	\$419	\$4,508
Redevelopment Revolving	12,729	0.013 %	\$76		\$76	\$8	\$84
Redevelopment Tax	148		\$1		\$1		\$1
School Debt Service	1,000	0.001 %	\$6		\$6	\$1	\$7
Tourism Authority	361,881	0.379 %	\$2,160		\$2,160	\$221	\$2,381
Tricounty Railway	609,955	0.640 %	\$3,641		\$3,641	\$373	\$4,014
Sierra Forest Fire Protect	370,048	0.388 %	\$2,209		\$2,209	\$226	\$2,435
Sub-Conservancy District	359,376	0.377 %	\$2,145		\$2,145	\$220	\$2,365
Controller Trust Fund	310		\$2		\$2		\$2
Medical	215,831	0.226 %	\$1,288		\$1,288	\$132	\$1,420
Environmental Health	342,929	0.360 %	\$2,047		\$2,047	\$210	\$2,257
Investigations	1,408,035	1.477 %	\$8,405		\$8,405	\$861	\$9,266
Justice Court	97,014	0.102 %	\$579		\$579	\$59	\$638
Ice Rink	184,999	0.194 %	\$1,104		\$1,104	\$113	\$1,217
V&T Spec. Infrastructure	1,000		\$4		\$4	\$4	\$8
Total	<u>95,358,686</u>	<u>100.000 %</u>	<u>\$569,195</u>		<u>\$569,195</u>	<u>\$55,979</u>	<u>\$625,174</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	\$1,290	\$1,290
Clerk	\$2,058	\$2,058
Records Management	\$1,022	\$1,022
Public Safety Complex	\$2,185	\$2,185
Treasurer	\$2,849	\$2,849
District Attorney	\$13,582	\$13,582
Finance	\$4,382	\$4,382
Human Resources	\$1,905	\$1,905
Information Technology	\$9,565	\$9,565
Geographic Information Systems	\$2,001	\$2,001
Purchasing	\$681	\$681
City Hall	\$805	\$805
Internal Auditor	\$8	\$8
Planning	\$2,998	\$2,998
Dispatch	\$11,379	\$11,379
Public Works	\$13,578	\$13,578
Facilities Maintenance	\$9,500	\$9,500
Recorder	\$2,332	\$2,332
Elections	\$1,409	\$1,409
Assessor	\$3,761	\$3,761
Public Defender	\$8,529	\$8,529
Community Support	\$3	\$3
Economic Development	\$4,350	\$4,350
Welfare	\$2,515	\$2,515
Business License	\$690	\$690
Code Enforcement	\$1,143	\$1,143
Sheriff Administration	\$7,744	\$7,744
Investigations	\$9,266	\$9,266
Sheriff Operations	\$43,510	\$43,510
Sheriff General Services	\$4,811	\$4,811
Detention Facility	\$24,445	\$24,445
Trinet Grant	\$475	\$475
Fire Administration	\$1,606	\$1,606
Warren Engine Co. No. 1	\$60	\$60
Fire Operations	\$42,876	\$42,876
Fire Prevention	\$3,809	\$3,809
Fire Training	\$3,121	\$3,121
Emergency Management	\$1,080	\$1,080
Juvenile Court	\$2,381	\$2,381
Juvenile Probation	\$10,037	\$10,037
Juvenile Detention	\$9,019	\$9,019
Justice Court	\$21,106	\$21,106

City Manager
Departmental Cost
Allocation Summary

	Total	City Manager
Alternative Sentencing	\$8,153	\$8,153
Justice Court	\$638	\$638
Parks Administration	\$2,665	\$2,665
Park Maintenance	\$9,250	\$9,250
Grants, Gifts, Donations	\$912	\$912
Swimming Pool	\$4,731	\$4,731
Community Center	\$2,187	\$2,187
Recreation	\$3,643	\$3,643
Pony Express Pavilion	\$144	\$144
Ice Rink	\$1,217	\$1,217
Sports	\$2,568	\$2,568
Library	\$10,423	\$10,423
Health	\$3,092	\$3,092
Landfill Administration	\$10,325	\$10,325
Medical	\$1,420	\$1,420
Environmental Health	\$2,257	\$2,257
Animal Services	\$2,775	\$2,775
Cooperative Extension	\$951	\$951
Supplemental Indigent	\$8,561	\$8,561
Senior Citizens	\$2,767	\$2,767
Capital Acquisition	\$3,732	\$3,732
Carson City Transit	\$5,036	\$5,036
Library Gift	\$422	\$422
Administrative Assessment	\$407	\$407
Traffic/Transportation	\$647	\$647
Regional Transportation	\$15,078	\$15,078
V&T Spec. Infrastructure	\$8	\$8
Quality of Life	\$5,513	\$5,513
Street Maintenance	\$19,391	\$19,391
Grant Fund	\$18,331	\$18,331
Commissary Fund	\$1,323	\$1,323
Firefighter Retirement Medical	\$406	\$406
Capital Facilities	\$14	\$14
Residential Construction	\$310	\$310
Debt Svc-Carson City	\$11	\$11
Ambulance	\$25,843	\$25,843
Stormwater Drainage	\$3,592	\$3,592
Sewer Operation	\$23,198	\$23,198
Sewer Capitalization	\$192	\$192
Water	\$39,587	\$39,587
Building Permits	\$3,344	\$3,344
Cemetery	\$1,068	\$1,068

City Manager
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Manager</u>
Fleet Management	\$5,139	\$5,139
Group Medical Insurance	\$48,744	\$48,744
Workers Compensation Ins	\$10,288	\$10,288
Insurance Fund	\$9,208	\$9,208
Redevelopment	\$4,508	\$4,508
Redevelopment Revolving	\$84	\$84
Redevelopment Tax	\$1	\$1
School Debt Service	\$7	\$7
Tourism Authority	\$2,381	\$2,381
Tricounty Railway	\$4,014	\$4,014
Sierra Forest Fire Protect	\$2,435	\$2,435
Sub-Conservancy District	\$2,365	\$2,365
Controller Trust Fund	\$2	\$2
Total	<u>\$625,174</u>	<u>\$625,174</u>

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.
- **Contracts** – These costs are allocated directly to Purchasing.
- **Workers Compensation** – These costs are allocated directly to Workers Compensation Fund 580.
- **General Liability** – These costs are allocated directly to Insurance Fund 590.

Finance
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$800,134			\$800,134
Allocated additions:				
1 - Building Use Charge	\$5,437		\$5,437	
1010100 - Board of Supervisors	\$1,521	\$1,382	\$2,903	
1010500 - District Attorney	\$28,729	\$1,795	\$30,524	
1010600 - City Manager	\$3,975	\$407	\$4,382	
1010705 - Human Resources		\$2,222	\$2,222	
1010710 - Information Technology		\$31,750	\$31,750	
1010720 - Purchasing		\$79	\$79	
1010730 - City Hall		\$15,898	\$15,898	
1010800 - Internal Auditor		\$16	\$16	
1015034 - Facilities Maintenance		\$11,542	\$11,542	
Total allocated additions:	<u>\$39,662</u>	<u>\$65,091</u>	<u>\$104,753</u>	<u>\$104,753</u>
Total to be allocated	<u>\$839,796</u>	<u>\$65,091</u>		<u>\$904,887</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>Contracts</u>	<u>Workers Compensation</u>	<u>General Liability</u>
<u>Wages & Benefits</u>										
SALARIES & WAGES	\$562,948	\$25,952	\$114,110	\$107,129	\$94,913	\$88,439	\$19,309	\$16,945	\$48,076	\$48,075
FRINGE BENEFITS	\$164,828	\$7,599	\$33,411	\$31,367	\$27,790	\$25,894	\$5,654	\$4,961	\$14,076	\$14,076
<u>Other Expense and Cost</u>										
SERVICES & SUPPLIES	\$27,079	\$1,248	\$5,489	\$5,153	\$4,566	\$4,254	\$929	\$815	\$2,313	\$2,312
AUDITING FEES	\$45,279	\$2,087	\$9,178	\$8,617	\$7,634	\$7,113	\$1,553	\$1,363	\$3,867	\$3,867
Departmental Expenditures	\$800,134	\$36,886	\$162,188	\$152,266	\$134,903	\$125,700	\$27,445	\$24,084	\$68,332	\$68,330
Additions: 1st										
Other	\$39,662	\$39,662								
Functional Cost	\$839,796	\$76,548	\$162,188	\$152,266	\$134,903	\$125,700	\$27,445	\$24,084	\$68,332	\$68,330
Reallocate Admin		(\$76,548)	\$16,266	\$15,271	\$13,530	\$12,607	\$2,753	\$2,415	\$6,853	\$6,853
Allocable Costs	\$839,796		\$178,454	\$167,537	\$148,433	\$138,307	\$30,198	\$26,499	\$75,185	\$75,183
1st Allocation	\$839,796		\$178,454	\$167,537	\$148,433	\$138,307	\$30,198	\$26,499	\$75,185	\$75,183
Additions: 2nd										
Other	\$65,091	\$65,091								
Functional Cost	\$65,091	\$65,091								
Reallocate Admin		(\$65,091)	\$13,832	\$12,985	\$11,505	\$10,720	\$2,341	\$2,054	\$5,827	\$5,827
Allocable Costs	\$65,091		\$13,832	\$12,985	\$11,505	\$10,720	\$2,341	\$2,054	\$5,827	\$5,827
2nd Allocation	\$65,091		\$13,832	\$12,985	\$11,505	\$10,720	\$2,341	\$2,054	\$5,827	\$5,827
Total allocated	\$904,887		\$192,286	\$180,522	\$159,938	\$149,027	\$32,539	\$28,553	\$81,012	\$81,010

**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	4	0.569 %	\$1,015		\$1,015		\$1,015
Clerk	5	0.711 %	\$1,269		\$1,269		\$1,269
Treasurer	5	0.711 %	\$1,269		\$1,269		\$1,269
Elections	8	1.138 %	\$2,031		\$2,031	\$167	\$2,198
Records Management	2	0.284 %	\$508		\$508		\$508
Recorder	4	0.569 %	\$1,015		\$1,015	\$84	\$1,099
Assessor	7	0.996 %	\$1,777		\$1,777	\$146	\$1,923
District Attorney	22	3.129 %	\$5,585		\$5,585		\$5,585
City Manager	3	0.427 %	\$762		\$762		\$762
Human Resources	3	0.427 %	\$762		\$762	\$63	\$825
Information Technology	9	1.280 %	\$2,285		\$2,285	\$188	\$2,473
Geographic Information Systems	3	0.427 %	\$762		\$762	\$63	\$825
Purchasing	2	0.284 %	\$508		\$508	\$42	\$550
Welfare	2	0.284 %	\$508		\$508	\$42	\$550
Planning	5	0.711 %	\$1,269		\$1,269	\$104	\$1,373
Sheriff Administration	7	0.996 %	\$1,777		\$1,777	\$146	\$1,923
Sheriff Operations	47	6.686 %	\$11,931		\$11,931	\$982	\$12,913
Sheriff General Services	9	1.280 %	\$2,285		\$2,285	\$188	\$2,473
Detention Facility	31	4.410 %	\$7,869		\$7,869	\$648	\$8,517
Dispatch	20	2.845 %	\$5,077		\$5,077	\$418	\$5,495
Trinet Grant	2	0.284 %	\$508		\$508	\$42	\$550
Fire Administration	2	0.284 %	\$508		\$508	\$42	\$550
Fire Operations	38	5.405 %	\$9,646		\$9,646	\$794	\$10,440
Fire Prevention	8	1.138 %	\$2,031		\$2,031	\$167	\$2,198
Fire Training	3	0.427 %	\$762		\$762	\$63	\$825
Juvenile Court	4	0.569 %	\$1,015		\$1,015	\$84	\$1,099
Juvenile Probation	14	1.991 %	\$3,554		\$3,554	\$293	\$3,847
Juvenile Detention	21	2.987 %	\$5,331		\$5,331	\$439	\$5,770
Justice Court	29	4.125 %	\$7,362		\$7,362	\$606	\$7,968
Alternative Sentencing	13	1.849 %	\$3,300		\$3,300	\$272	\$3,572
Parks Administration	5	0.711 %	\$1,269		\$1,269	\$104	\$1,373
Park Maintenance	10	1.422 %	\$2,538		\$2,538	\$209	\$2,747
Facilities Maintenance	13	1.849 %	\$3,300		\$3,300	\$272	\$3,572
Swimming Pool	36	5.121 %	\$9,138		\$9,138	\$752	\$9,890
Community Center	8	1.138 %	\$2,031		\$2,031	\$167	\$2,198
Recreation	16	2.276 %	\$4,062		\$4,062	\$334	\$4,396
Sports	25	3.556 %	\$6,346		\$6,346	\$522	\$6,868
Library	16	2.276 %	\$4,062		\$4,062	\$334	\$4,396
Health	5	0.711 %	\$1,269		\$1,269	\$104	\$1,373
Animal Services	5	0.711 %	\$1,269		\$1,269	\$104	\$1,373
Senior Citizens	3	0.427 %	\$762		\$762	\$63	\$825

Finance
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>
Traffic/Transportation	1	0.142 %	\$254		\$254	\$21	\$275
Quality of Life	4	0.569 %	\$1,015		\$1,015	\$84	\$1,099
Street Maintenance	22	3.129 %	\$5,585		\$5,585	\$460	\$6,045
Commissary Fund	1	0.142 %	\$254		\$254	\$21	\$275
Ambulance	18	2.560 %	\$4,569		\$4,569	\$376	\$4,945
Stormwater Drainage	2	0.284 %	\$508	(\$7,071)	(\$6,563)	\$42	(\$6,521)
Sewer Operation	21	2.987 %	\$5,331	(\$14,142)	(\$8,811)	\$439	(\$8,372)
Water	27	3.841 %	\$6,854	(\$14,142)	(\$7,288)	\$564	(\$6,724)
Building Permits	3	0.427 %	\$762		\$762	\$63	\$825
Cemetery	2	0.284 %	\$508		\$508	\$42	\$550
Fleet Management	6	0.853 %	\$1,523		\$1,523	\$125	\$1,648
Group Medical Insurance	3	0.427 %	\$762	(\$10,607)	(\$9,845)	\$63	(\$9,782)
Workers Compensation Ins	1	0.142 %	\$254		\$254	\$21	\$275
Redevelopment	3	0.427 %	\$762		\$762	\$63	\$825
Tourism Authority	6	0.853 %	\$1,523		\$1,523	\$125	\$1,648
Sub-Conservancy District	18	2.560 %	\$4,569		\$4,569	\$376	\$4,945
Grant Fund	31	4.410 %	\$7,869		\$7,869	\$648	\$8,517
Emergency Management	2	0.284 %	\$508		\$508	\$42	\$550
Public Works	17	2.418 %	\$4,315		\$4,315	\$355	\$4,670
Regional Transportation	4	0.569 %	\$1,015		\$1,015	\$84	\$1,099
Business License	2	0.284 %	\$508		\$508	\$42	\$550
Code Enforcement	2	0.284 %	\$508		\$508	\$42	\$550
Landfill Administration	9	1.280 %	\$2,285		\$2,285	\$188	\$2,473
Cooperative Extension	1	0.142 %	\$254		\$254	\$21	\$275
Insurance Fund	1	0.142 %	\$254		\$254	\$21	\$275
Medical	1	0.142 %	\$254		\$254	\$21	\$275
Environmental Health	3	0.427 %	\$762		\$762	\$63	\$825
Investigations	18	2.570 %	\$4,562		\$4,562	\$372	\$4,934
Subtotal	703	100.000 %	\$178,454	(\$45,962)	\$132,492	\$13,832	\$146,324
Direct Billed				\$45,962	\$45,962		\$45,962
Total	703	100.000 %	\$178,454	\$0	\$178,454	\$13,832	\$192,286

(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	216,113	0.227 %	\$380		\$380		\$380
Clerk	344,723	0.362 %	\$606		\$606		\$606
Recorder	354,265	0.372 %	\$623		\$623	\$51	\$674
Records Management	171,239	0.180 %	\$301		\$301		\$301
Public Safety Complex	365,992	0.384 %	\$644		\$644		\$644
Elections	214,157	0.225 %	\$377		\$377	\$31	\$408
Treasurer	477,379	0.501 %	\$840		\$840		\$840
Assessor	571,487	0.600 %	\$1,005		\$1,005	\$82	\$1,087
District Attorney	2,275,490	2.390 %	\$4,003		\$4,003		\$4,003
City Manager	534,441	0.561 %	\$940		\$940		\$940
Public Defender	1,296,104	1.361 %	\$2,280		\$2,280	\$185	\$2,465
Community Support	500	0.001 %	\$1		\$1		\$1
Economic Development	661,063	0.694 %	\$1,163		\$1,163	\$94	\$1,257
Human Resources	289,559	0.304 %	\$509		\$509	\$41	\$550
Information Technology	1,453,577	1.526 %	\$2,557		\$2,557	\$208	\$2,765
Geographic Information Systems	304,130	0.319 %	\$535		\$535	\$43	\$578
Purchasing	103,573	0.109 %	\$182		\$182	\$15	\$197
City Hall	122,259	0.128 %	\$215		\$215	\$17	\$232
Welfare	382,174	0.401 %	\$672		\$672	\$55	\$727
Internal Auditor	1,158	0.001 %	\$2		\$2		\$2
Planning	455,543	0.478 %	\$801		\$801	\$65	\$866
Business License	104,797	0.110 %	\$184		\$184	\$15	\$199
Code Enforcement	173,653	0.182 %	\$306		\$306	\$25	\$331
Sheriff Administration	1,176,694	1.236 %	\$2,070		\$2,070	\$168	\$2,238
Sheriff Operations	6,611,627	6.943 %	\$11,632		\$11,632	\$945	\$12,577
Sheriff General Services	731,126	0.768 %	\$1,286		\$1,286	\$105	\$1,391
Detention Facility	3,714,626	3.901 %	\$6,535		\$6,535	\$531	\$7,066
Dispatch	1,729,182	1.816 %	\$3,042		\$3,042	\$247	\$3,289
Trinet Grant	72,205	0.076 %	\$127		\$127	\$10	\$137
Fire Administration	244,101	0.256 %	\$429		\$429	\$35	\$464
Warren Engine Co. No. 1	9,073	0.010 %	\$16		\$16	\$1	\$17
Fire Operations	6,515,294	6.842 %	\$11,463		\$11,463	\$931	\$12,394
Fire Prevention	578,899	0.608 %	\$1,018		\$1,018	\$83	\$1,101
Fire Training	474,229	0.498 %	\$834		\$834	\$68	\$902
Emergency Management	164,165	0.172 %	\$289		\$289	\$23	\$312
Public Works	2,063,286	2.167 %	\$3,630		\$3,630	\$295	\$3,925
Juvenile Court	361,873	0.380 %	\$637		\$637	\$52	\$689
Juvenile Probation	1,525,276	1.602 %	\$2,683		\$2,683	\$218	\$2,901
Juvenile Detention	1,370,607	1.439 %	\$2,411		\$2,411	\$196	\$2,607
Justice Court	3,207,180	3.368 %	\$5,643		\$5,643	\$458	\$6,101
Alternative Sentencing	1,238,950	1.301 %	\$2,180		\$2,180	\$177	\$2,357

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>
Parks Administration	404,937	0.425 %	\$712		\$712	\$58	\$770
Park Maintenance	1,405,595	1.476 %	\$2,473		\$2,473	\$201	\$2,674
Grants, Gifts, Donations	138,567	0.146 %	\$244		\$244	\$20	\$264
Facilities Maintenance	1,443,625	1.516 %	\$2,540		\$2,540	\$206	\$2,746
Swimming Pool	718,896	0.755 %	\$1,265		\$1,265	\$103	\$1,368
Community Center	332,304	0.349 %	\$585		\$585	\$47	\$632
Recreation	553,571	0.581 %	\$974		\$974	\$79	\$1,053
Pony Express Pavilion	22,000	0.023 %	\$39		\$39	\$3	\$42
Sports	390,144	0.410 %	\$686		\$686	\$56	\$742
Library	1,583,821	1.663 %	\$2,786		\$2,786	\$226	\$3,012
Health	469,898	0.493 %	\$827		\$827	\$67	\$894
Landfill Administration	1,568,902	1.648 %	\$2,760		\$2,760	\$224	\$2,984
Animal Services	421,696	0.443 %	\$742		\$742	\$60	\$802
Cooperative Extension	144,515	0.152 %	\$254		\$254	\$21	\$275
Supplemental Indigent	1,300,936	1.366 %	\$2,289		\$2,289	\$186	\$2,475
Senior Citizens	420,428	0.441 %	\$740		\$740	\$60	\$800
Capital Acquisition	567,174	0.596 %	\$998		\$998	\$81	\$1,079
Carson City Transit	765,283	0.804 %	\$1,346		\$1,346	\$109	\$1,455
Library Gift	64,086	0.067 %	\$113		\$113	\$9	\$122
Administrative Assessment	61,774	0.065 %	\$109		\$109	\$9	\$118
Traffic/Transportation	98,283	0.103 %	\$173		\$173	\$14	\$187
Regional Transportation	2,291,247	2.406 %	\$4,031		\$4,031	\$328	\$4,359
Quality of Life	837,751	0.880 %	\$1,474		\$1,474	\$120	\$1,594
Street Maintenance	2,946,517	3.094 %	\$5,184		\$5,184	\$421	\$5,605
Grant Fund	2,785,515	2.925 %	\$4,901		\$4,901	\$398	\$5,299
Commissary Fund	201,008	0.211 %	\$354		\$354	\$29	\$383
Firefighter Retirement Medical	61,718	0.065 %	\$109		\$109	\$9	\$118
Capital Facilities	2,239	0.002 %	\$4		\$4		\$4
Residential Construction	47,068	0.049 %	\$83		\$83	\$7	\$90
Debt Svc-Carson City	1,632	0.002 %	\$3		\$3		\$3
Ambulance	3,927,175	4.124 %	\$6,909		\$6,909	\$561	\$7,470
Stormwater Drainage	545,851	0.573 %	\$960		\$960	\$78	\$1,038
Sewer Operation	3,525,151	3.702 %	\$6,202		\$6,202	\$504	\$6,706
Sewer Capitalization	29,109	0.031 %	\$51		\$51	\$4	\$55
Water	6,015,573	6.317 %	\$10,583		\$10,583	\$860	\$11,443
Building Permits	508,169	0.534 %	\$894		\$894	\$73	\$967
Cemetery	162,321	0.170 %	\$286		\$286	\$23	\$309
Fleet Management	780,910	0.820 %	\$1,374		\$1,374	\$112	\$1,486
Group Medical Insurance	7,407,098	7.778 %	\$13,032		\$13,032	\$1,059	\$14,091
Workers Compensation Ins	1,563,345	1.642 %	\$2,750		\$2,750	\$223	\$2,973
Insurance Fund	1,399,308	1.469 %	\$2,462		\$2,462	\$200	\$2,662

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>
Redevelopment	685,095	0.719 %	\$1,205		\$1,205	\$98	\$1,303
Redevelopment Revolving	12,729	0.013 %	\$22		\$22	\$2	\$24
Redevelopment Tax	148						
School Debt Service	1,000	0.001 %	\$2		\$2		\$2
Tourism Authority	361,881	0.380 %	\$637		\$637	\$52	\$689
Tricounty Railway	609,955	0.641 %	\$1,073		\$1,073	\$87	\$1,160
Sierra Forest Fire Protect	370,048	0.389 %	\$651		\$651	\$53	\$704
Sub-Conservancy District	359,376	0.377 %	\$632		\$632	\$51	\$683
Controller Trust Fund	310		\$1		\$1		\$1
Medical	215,831	0.227 %	\$380		\$380	\$31	\$411
Environmental Health	342,929	0.360 %	\$603		\$603	\$49	\$652
Investigations	1,408,035	1.479 %	\$2,477		\$2,477	\$201	\$2,678
Justice Court	97,014	0.102 %	\$171		\$171	\$14	\$185
Ice Rink	184,999	0.194 %	\$325		\$325	\$29	\$354
V&T Spec. Infrastructure	1,000	0.003 %	\$6		\$6		\$6
Total	<u>95,227,259</u>	<u>100.000 %</u>	<u>\$167,537</u>		<u>\$167,537</u>	<u>\$12,985</u>	<u>\$180,522</u>

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

Source: General Ledger

**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>
Board of Supervisors	10,886	0.030 %	\$45		\$45		\$45
Clerk	18,945	0.052 %	\$77		\$77		\$77
Recorder	16,890	0.047 %	\$69		\$69	\$5	\$74
Records Management	42,425	0.117 %	\$173		\$173		\$173
Public Safety Complex	365,992	1.008 %	\$1,496		\$1,496		\$1,496
Elections	36,352	0.100 %	\$149		\$149	\$12	\$161
Treasurer	55,280	0.152 %	\$226		\$226		\$226
Assessor	26,246	0.072 %	\$107		\$107	\$8	\$115
District Attorney	79,925	0.220 %	\$327		\$327		\$327
City Manager	112,498	0.310 %	\$460		\$460		\$460
Public Defender	1,296,104	3.570 %	\$5,299		\$5,299	\$419	\$5,718
Economic Development	661,063	1.821 %	\$2,703		\$2,703	\$214	\$2,917
Human Resources	38,450	0.106 %	\$157		\$157	\$12	\$169
Information Technology	509,657	1.404 %	\$2,084		\$2,084	\$165	\$2,249
Geographic Information Systems	13,088	0.036 %	\$54		\$54	\$4	\$58
Purchasing	2,765	0.008 %	\$11		\$11	\$1	\$12
City Hall	122,259	0.337 %	\$500		\$500	\$39	\$539
Welfare	267,336	0.736 %	\$1,093		\$1,093	\$86	\$1,179
Internal Auditor	1,158	0.003 %	\$5		\$5		\$5
Planning	51,412	0.142 %	\$210		\$210	\$17	\$227
Sheriff Administration	407,560	1.123 %	\$1,666		\$1,666	\$132	\$1,798
Sheriff Operations	244,704	0.674 %	\$1,000		\$1,000	\$79	\$1,079
Sheriff General Services	46,515	0.128 %	\$190		\$190	\$15	\$205
Detention Facility	279,958	0.771 %	\$1,145		\$1,145	\$90	\$1,235
Dispatch	201,140	0.554 %	\$822		\$822	\$65	\$887
Trinet Grant	13,686	0.038 %	\$56		\$56	\$4	\$60
Fire Administration	39,959	0.110 %	\$163		\$163	\$13	\$176
Warren Engine Co. No. 1	9,073	0.025 %	\$37		\$37	\$3	\$40
Fire Operations	358,928	0.989 %	\$1,467		\$1,467	\$116	\$1,583
Fire Prevention	19,763	0.054 %	\$81		\$81	\$6	\$87
Fire Training	75,284	0.207 %	\$308		\$308	\$24	\$332
Juvenile Court	40,984	0.113 %	\$168		\$168	\$13	\$181
Juvenile Probation	125,263	0.345 %	\$512		\$512	\$40	\$552
Juvenile Detention	115,999	0.320 %	\$474		\$474	\$37	\$511
Justice Court	408,758	1.126 %	\$1,671		\$1,671	\$132	\$1,803
Alternative Sentencing	141,756	0.390 %	\$580		\$580	\$46	\$626
Parks Administration	33,821	0.093 %	\$138		\$138	\$11	\$149
Park Maintenance	610,058	1.680 %	\$2,494		\$2,494	\$197	\$2,691
Grants, Gifts, Donations	138,567	0.382 %	\$567		\$567	\$45	\$612
Facilities Maintenance	310,713	0.856 %	\$1,270		\$1,270	\$100	\$1,370
Swimming Pool	268,396	0.739 %	\$1,097		\$1,097	\$87	\$1,184

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 Center	118,843	0.327 %	\$486		\$486	\$38	\$524
Recreation	42,219	0.116 %	\$173		\$173	\$14	\$187
Pony Express Pavilion	22,000	0.061 %	\$90		\$90	\$7	\$97
Sports	193,963	0.534 %	\$793		\$793	\$63	\$856
Library	375,290	1.034 %	\$1,534		\$1,534	\$121	\$1,655
Health	190,344	0.524 %	\$778		\$778	\$61	\$839
Animal Services	107,255	0.295 %	\$439		\$439	\$35	\$474
Cooperative Extension	137,442	0.379 %	\$562		\$562	\$44	\$606
Supplemental Indigent	1,300,936	3.583 %	\$5,319		\$5,319	\$420	\$5,739
Senior Citizens	140,847	0.388 %	\$576		\$576	\$45	\$621
Capital Acquisition	294,338	0.811 %	\$1,203		\$1,203	\$95	\$1,298
Carson City Transit	765,283	2.108 %	\$3,129		\$3,129	\$247	\$3,376
Library Gift	64,086	0.177 %	\$262		\$262	\$21	\$283
Administrative Assessment	46,514	0.128 %	\$190		\$190	\$15	\$205
Traffic/Transportation	4,408	0.012 %	\$18		\$18	\$1	\$19
Regional Transportation	1,906,094	5.250 %	\$7,793		\$7,793	\$616	\$8,409
Street Maintenance	1,107,286	3.050 %	\$4,527		\$4,527	\$358	\$4,885
Commissary Fund	130,099	0.358 %	\$532		\$532	\$42	\$574
Firefighter Retirement Medical	61,718	0.170 %	\$252		\$252	\$20	\$272
Capital Facilities	2,239	0.006 %	\$9		\$9	\$1	\$10
Residential Construction	4,682	0.013 %	\$19		\$19	\$2	\$21
Ambulance	1,483,425	4.086 %	\$6,065		\$6,065	\$479	\$6,544
Stormwater Drainage	181,253	0.499 %	\$741		\$741	\$59	\$800
Sewer Operation	1,787,442	4.923 %	\$7,308		\$7,308	\$577	\$7,885
Water	3,957,089	10.899 %	\$16,178		\$16,178	\$1,278	\$17,456
Building Permits	50,782	0.140 %	\$208		\$208	\$16	\$224
Cemetery	24,026	0.066 %	\$98		\$98	\$8	\$106
Fleet Management	248,204	0.684 %	\$1,015		\$1,015	\$80	\$1,095
Group Medical Insurance	7,148,851	19.691 %	\$29,228		\$29,228	\$2,309	\$31,537
Workers Compensation Ins	1,462,072	4.027 %	\$5,978		\$5,978	\$472	\$6,450
Insurance Fund	1,321,726	3.641 %	\$5,404		\$5,404	\$427	\$5,831
Redevelopment	277,763	0.765 %	\$1,136		\$1,136	\$90	\$1,226
Redevelopment Revolving	12,729	0.035 %	\$52		\$52	\$4	\$56
Tricounty Railway	609,305	1.678 %	\$2,491		\$2,491	\$197	\$2,688
Sierra Forest Fire Protect	370,048	1.019 %	\$1,513		\$1,513	\$120	\$1,633
Controller Trust Fund	310	0.001 %	\$1		\$1		\$1
Grant Fund	888,770	2.448 %	\$3,634		\$3,634	\$287	\$3,921
Emergency Management	26,900	0.074 %	\$110		\$110	\$9	\$119
Public Works	85,033	0.234 %	\$348		\$348	\$27	\$375
Quality of Life	240,355	0.662 %	\$983		\$983	\$78	\$1,061
Business License	11,775	0.032 %	\$48		\$48	\$4	\$52

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>
Code Enforcement	1,790	0.005 %	\$7		\$7	\$1	\$8
Landfill Administration	792,494	2.183 %	\$3,240		\$3,240	\$256	\$3,496
Medical	166,462	0.459 %	\$681		\$681	\$54	\$735
Environmental Health	82,055	0.226 %	\$335		\$335	\$27	\$362
Investigations	155,654	0.429 %	\$636		\$636	\$50	\$686
Justice Court	97,014	0.267 %	\$397		\$397	\$31	\$428
Ice Rink	156,425	0.431 %	\$640		\$640	\$51	\$691
V&T Spec. Infrastructure	1,000	0.003 %	\$4		\$4		\$4
Sewer Capitalization	29,109	0.081 %	\$119		\$119	\$11	\$130
Total	<u>36,305,363</u>	<u>100.000 %</u>	<u>\$148,433</u>		<u>\$148,433</u>	<u>\$11,505</u>	<u>\$159,938</u>

(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	216,113	0.227 %	\$314		\$314		\$314
Clerk	344,723	0.362 %	\$501		\$501		\$501
Recorder	354,265	0.372 %	\$515		\$515	\$42	\$557
Records Management	171,239	0.180 %	\$249		\$249		\$249
Public Safety Complex	365,992	0.384 %	\$532		\$532		\$532
Elections	214,157	0.225 %	\$311		\$311	\$25	\$336
Treasurer	477,379	0.501 %	\$693		\$693		\$693
Assessor	571,487	0.600 %	\$830		\$830	\$67	\$897
District Attorney	2,275,490	2.390 %	\$3,305		\$3,305		\$3,305
City Manager	534,441	0.561 %	\$776		\$776		\$776
Public Defender	1,296,104	1.361 %	\$1,882		\$1,882	\$153	\$2,035
Community Support	500	0.001 %	\$1		\$1		\$1
Economic Development	661,063	0.694 %	\$960		\$960	\$78	\$1,038
Human Resources	289,559	0.304 %	\$421		\$421	\$34	\$455
Information Technology	1,453,577	1.526 %	\$2,111		\$2,111	\$172	\$2,283
Geographic Information Systems	304,130	0.319 %	\$442		\$442	\$36	\$478
Purchasing	103,573	0.109 %	\$150		\$150	\$12	\$162
City Hall	122,259	0.128 %	\$178		\$178	\$14	\$192
Welfare	382,174	0.401 %	\$555		\$555	\$45	\$600
Internal Auditor	1,158	0.001 %	\$2		\$2		\$2
Planning	455,543	0.478 %	\$662		\$662	\$54	\$716
Business License	104,797	0.110 %	\$152		\$152	\$12	\$164
Code Enforcement	173,653	0.182 %	\$252		\$252	\$20	\$272
Sheriff Administration	1,176,694	1.236 %	\$1,709		\$1,709	\$139	\$1,848
Sheriff Operations	6,611,627	6.943 %	\$9,603		\$9,603	\$780	\$10,383
Sheriff General Services	731,126	0.768 %	\$1,062		\$1,062	\$86	\$1,148
Detention Facility	3,714,626	3.901 %	\$5,395		\$5,395	\$438	\$5,833
Dispatch	1,729,182	1.816 %	\$2,511		\$2,511	\$204	\$2,715
Trinet Grant	72,205	0.076 %	\$105		\$105	\$9	\$114
Fire Administration	244,101	0.256 %	\$355		\$355	\$29	\$384
Warren Engine Co. No. 1	9,073	0.010 %	\$13		\$13	\$1	\$14
Fire Operations	6,515,294	6.842 %	\$9,463		\$9,463	\$769	\$10,232
Fire Prevention	578,899	0.608 %	\$841		\$841	\$68	\$909
Fire Training	474,229	0.498 %	\$689		\$689	\$56	\$745
Emergency Management	164,165	0.172 %	\$238		\$238	\$19	\$257
Public Works	2,063,286	2.167 %	\$2,997		\$2,997	\$243	\$3,240
Juvenile Court	361,873	0.380 %	\$526		\$526	\$43	\$569
Juvenile Probation	1,525,276	1.602 %	\$2,215		\$2,215	\$180	\$2,395
Juvenile Detention	1,370,607	1.439 %	\$1,991		\$1,991	\$162	\$2,153
Justice Court	3,207,180	3.368 %	\$4,658		\$4,658	\$378	\$5,036
Alternative Sentencing	1,238,950	1.301 %	\$1,799		\$1,799	\$146	\$1,945

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>
Parks Administration	404,937	0.425 %	\$588		\$588	\$48	\$636
Park Maintenance	1,405,595	1.476 %	\$2,041		\$2,041	\$166	\$2,207
Grants, Gifts, Donations	138,567	0.146 %	\$201		\$201	\$16	\$217
Facilities Maintenance	1,443,625	1.516 %	\$2,097		\$2,097	\$170	\$2,267
Swimming Pool	718,896	0.755 %	\$1,044		\$1,044	\$85	\$1,129
Community Center	332,304	0.349 %	\$483		\$483	\$39	\$522
Recreation	553,571	0.581 %	\$804		\$804	\$65	\$869
Pony Express Pavilion	22,000	0.023 %	\$32		\$32	\$3	\$35
Sports	390,144	0.410 %	\$567		\$567	\$46	\$613
Library	1,583,821	1.663 %	\$2,300		\$2,300	\$187	\$2,487
Health	469,898	0.493 %	\$682		\$682	\$55	\$737
Landfill Administration	1,568,902	1.648 %	\$2,279		\$2,279	\$185	\$2,464
Animal Services	421,696	0.443 %	\$612		\$612	\$50	\$662
Cooperative Extension	144,515	0.152 %	\$210		\$210	\$17	\$227
Supplemental Indigent	1,300,936	1.366 %	\$1,889		\$1,889	\$154	\$2,043
Senior Citizens	420,428	0.441 %	\$611		\$611	\$50	\$661
Capital Acquisition	567,174	0.596 %	\$824		\$824	\$67	\$891
Carson City Transit	765,283	0.804 %	\$1,111		\$1,111	\$90	\$1,201
Library Gift	64,086	0.067 %	\$93		\$93	\$8	\$101
Administrative Assessment	61,774	0.065 %	\$90		\$90	\$7	\$97
Traffic/Transportation	98,283	0.103 %	\$143		\$143	\$12	\$155
Regional Transportation	2,291,247	2.406 %	\$3,328		\$3,328	\$270	\$3,598
Quality of Life	837,751	0.880 %	\$1,217		\$1,217	\$99	\$1,316
Street Maintenance	2,946,517	3.094 %	\$4,279		\$4,279	\$348	\$4,627
Grant Fund	2,785,515	2.925 %	\$4,046		\$4,046	\$329	\$4,375
Commissary Fund	201,008	0.211 %	\$292		\$292	\$24	\$316
Firefighter Retirement Medical	61,718	0.065 %	\$90		\$90	\$7	\$97
Capital Facilities	2,239	0.002 %	\$3		\$3		\$3
Residential Construction	47,068	0.049 %	\$68		\$68	\$6	\$74
Debt Svc-Carson City	1,632	0.002 %	\$2		\$2		\$2
Ambulance	3,927,175	4.124 %	\$5,704		\$5,704	\$463	\$6,167
Stormwater Drainage	545,851	0.573 %	\$793		\$793	\$64	\$857
Sewer Operation	3,525,151	3.702 %	\$5,120		\$5,120	\$416	\$5,536
Sewer Capitalization	29,109	0.031 %	\$42		\$42	\$3	\$45
Water	6,015,573	6.317 %	\$8,737		\$8,737	\$710	\$9,447
Building Permits	508,169	0.534 %	\$738		\$738	\$60	\$798
Cemetery	162,321	0.170 %	\$236		\$236	\$19	\$255
Fleet Management	780,910	0.820 %	\$1,134		\$1,134	\$92	\$1,226
Group Medical Insurance	7,407,098	7.778 %	\$10,758		\$10,758	\$874	\$11,632
Workers Compensation Ins	1,563,345	1.642 %	\$2,271		\$2,271	\$184	\$2,455
Insurance Fund	1,399,308	1.469 %	\$2,032		\$2,032	\$165	\$2,197

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>
Redevelopment	685,095	0.719 %	\$995		\$995	\$81	\$1,076
Redevelopment Revolving	12,729	0.013 %	\$18		\$18	\$2	\$20
Redevelopment Tax	148						
School Debt Service	1,000	0.001 %	\$1		\$1		\$1
Tourism Authority	361,881	0.380 %	\$526		\$526	\$43	\$569
Tricounty Railway	609,955	0.641 %	\$886		\$886	\$72	\$958
Sierra Forest Fire Protect	370,048	0.389 %	\$537		\$537	\$44	\$581
Sub-Conservancy District	359,376	0.377 %	\$522		\$522	\$42	\$564
Controller Trust Fund	310						
Medical	215,831	0.227 %	\$313		\$313	\$25	\$338
Environmental Health	342,929	0.360 %	\$498		\$498	\$40	\$538
Investigations	1,408,035	1.479 %	\$2,045		\$2,045	\$166	\$2,211
Justice Court	97,014	0.102 %	\$141		\$141	\$11	\$152
Ice Rink	184,999	0.194 %	\$269		\$269	\$27	\$296
V&T Spec. Infrastructure	1,000	0.003 %	\$1		\$1		\$1
Total	<u>95,227,259</u>	<u>100.000 %</u>	<u>\$138,307</u>		<u>\$138,307</u>	<u>\$10,720</u>	<u>\$149,027</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 %	\$30,198		\$30,198	\$2,341	\$32,539
Total	1	100.000 %	\$30,198		\$30,198	\$2,341	\$32,539

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

Source: Finance

Finance
Detail allocation of
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>
Purchasing	1	100.000 %	\$26,499	(\$72)	\$26,427	\$2,054	\$28,481
Subtotal	1	100.000 %	\$26,499	(\$72)	\$26,427	\$2,054	\$28,481
Direct Billed				\$72	\$72		\$72
Total	<u>1</u>	<u>100.000 %</u>	<u>\$26,499</u>	<u>\$0</u>	<u>\$26,499</u>	<u>\$2,054</u>	<u>\$28,553</u>

(A) Alloc basis: Direct Allocation to Purchasing (0720)

Source: Finance Salary & Wage Analysis

Finance
Detail allocation of
Workers Compensation

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>
Workers Compensation Ins	1	100.000 %	\$75,185	(\$66,724)	\$8,461	\$5,827	\$14,288
Subtotal	1	100.000 %	\$75,185	(\$66,724)	\$8,461	\$5,827	\$14,288
Direct Billed				\$66,724	\$66,724		\$66,724
Total	<u>1</u>	<u>100.000 %</u>	<u>\$75,185</u>	<u>\$0</u>	<u>\$75,185</u>	<u>\$5,827</u>	<u>\$81,012</u>

(A) Alloc basis: Direct Allocation to Workers Compensation Fund 580

Source: Finance Salary & Wage Analysis

Finance
Detail allocation of
General Liability

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	1	100.000 %	\$75,183	(\$21,507)	\$53,676	\$5,827	\$59,503
Subtotal	1	100.000 %	\$75,183	(\$21,507)	\$53,676	\$5,827	\$59,503
Direct Billed				\$21,507	\$21,507		\$21,507
Total	<u>1</u>	<u>100.000 %</u>	<u>\$75,183</u>	<u>\$0</u>	<u>\$75,183</u>	<u>\$5,827</u>	<u>\$81,010</u>

(A) Alloc basis: Direct Allocation to Insurance Fund 590

Source: Finance Salary & Wage Analysis

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>	<u>Contracts</u>	<u>Workers Compensation</u>	<u>General Liability</u>
Board of Supervisors	\$1,754	\$1,015	\$380	\$45	\$314				
Clerk	\$2,453	\$1,269	\$606	\$77	\$501				
Records Management	\$1,231	\$508	\$301	\$173	\$249				
Public Safety Complex	\$2,672		\$644	\$1,496	\$532				
Treasurer	\$3,028	\$1,269	\$840	\$226	\$693				
District Attorney	\$13,220	\$5,585	\$4,003	\$327	\$3,305				
City Manager	\$2,938	\$762	\$940	\$460	\$776				
Human Resources	\$1,999	\$825	\$550	\$169	\$455				
Information Technology	\$9,770	\$2,473	\$2,765	\$2,249	\$2,283				
Geographic Information Systems	\$1,939	\$825	\$578	\$58	\$478				
Purchasing	\$29,402	\$550	\$197	\$12	\$162		\$28,481		
City Hall	\$963		\$232	\$539	\$192				
Internal Auditor	\$9		\$2	\$5	\$2				
Planning	\$3,182	\$1,373	\$866	\$227	\$716				
Dispatch	\$12,386	\$5,495	\$3,289	\$887	\$2,715				
Public Works	\$12,210	\$4,670	\$3,925	\$375	\$3,240				
Facilities Maintenance	\$9,955	\$3,572	\$2,746	\$1,370	\$2,267				
Recorder	\$2,404	\$1,099	\$674	\$74	\$557				
Elections	\$3,103	\$2,198	\$408	\$161	\$336				
Assessor	\$4,022	\$1,923	\$1,087	\$115	\$897				
Public Defender	\$10,218		\$2,465	\$5,718	\$2,035				
Community Support	\$2		\$1		\$1				
Economic Development	\$5,212		\$1,257	\$2,917	\$1,038				
Welfare	\$3,056	\$550	\$727	\$1,179	\$600				
Business License	\$965	\$550	\$199	\$52	\$164				
Code Enforcement	\$1,161	\$550	\$331	\$8	\$272				
Sheriff Administration	\$7,807	\$1,923	\$2,238	\$1,798	\$1,848				
Investigations	\$10,509	\$4,934	\$2,678	\$686	\$2,211				
Sheriff Operations	\$36,952	\$12,913	\$12,577	\$1,079	\$10,383				
Sheriff General Services	\$5,217	\$2,473	\$1,391	\$205	\$1,148				
Detention Facility	\$22,651	\$8,517	\$7,066	\$1,235	\$5,833				
Trinet Grant	\$861	\$550	\$137	\$60	\$114				
Fire Administration	\$1,574	\$550	\$464	\$176	\$384				
Warren Engine Co. No. 1	\$71		\$17	\$40	\$14				
Fire Operations	\$34,649	\$10,440	\$12,394	\$1,583	\$10,232				
Fire Prevention	\$4,295	\$2,198	\$1,101	\$87	\$909				
Fire Training	\$2,804	\$825	\$902	\$332	\$745				
Emergency Management	\$1,238	\$550	\$312	\$119	\$257				
Juvenile Court	\$2,538	\$1,099	\$689	\$181	\$569				
Juvenile Probation	\$9,695	\$3,847	\$2,901	\$552	\$2,395				
Juvenile Detention	\$11,041	\$5,770	\$2,607	\$511	\$2,153				

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>	<u>Contracts</u>	<u>Workers Compensation</u>	<u>General Liability</u>
Justice Court	\$20,908	\$7,968	\$6,101	\$1,803	\$5,036				
Alternative Sentencing	\$8,500	\$3,572	\$2,357	\$626	\$1,945				
Justice Court	\$765		\$185	\$428	\$152				
Parks Administration	\$2,928	\$1,373	\$770	\$149	\$636				
Park Maintenance	\$10,319	\$2,747	\$2,674	\$2,691	\$2,207				
Grants, Gifts, Donations	\$1,093		\$264	\$612	\$217				
Swimming Pool	\$13,571	\$9,890	\$1,368	\$1,184	\$1,129				
Community Center	\$3,876	\$2,198	\$632	\$524	\$522				
Recreation	\$6,505	\$4,396	\$1,053	\$187	\$869				
Pony Express Pavilion	\$174		\$42	\$97	\$35				
Ice Rink	\$1,341		\$354	\$691	\$296				
Sports	\$9,079	\$6,868	\$742	\$856	\$613				
Library	\$11,550	\$4,396	\$3,012	\$1,655	\$2,487				
Health	\$3,843	\$1,373	\$894	\$839	\$737				
Landfill Administration	\$11,417	\$2,473	\$2,984	\$3,496	\$2,464				
Medical	\$1,759	\$275	\$411	\$735	\$338				
Environmental Health	\$2,377	\$825	\$652	\$362	\$538				
Animal Services	\$3,311	\$1,373	\$802	\$474	\$662				
Cooperative Extension	\$1,383	\$275	\$275	\$606	\$227				
Supplemental Indigent	\$10,257		\$2,475	\$5,739	\$2,043				
Senior Citizens	\$2,907	\$825	\$800	\$621	\$661				
Capital Acquisition	\$3,268		\$1,079	\$1,298	\$891				
Carson City Transit	\$6,032		\$1,455	\$3,376	\$1,201				
Library Gift	\$506		\$122	\$283	\$101				
Administrative Assessment	\$420		\$118	\$205	\$97				
Traffic/Transportation	\$636	\$275	\$187	\$19	\$155				
Regional Transportation	\$50,004	\$1,099	\$4,359	\$8,409	\$3,598	\$32,539			
V&T Spec. Infrastructure	\$11		\$6	\$4	\$1				
Quality of Life	\$5,070	\$1,099	\$1,594	\$1,061	\$1,316				
Street Maintenance	\$21,162	\$6,045	\$5,605	\$4,885	\$4,627				
Grant Fund	\$22,112	\$8,517	\$5,299	\$3,921	\$4,375				
Commissary Fund	\$1,548	\$275	\$383	\$574	\$316				
Firefighter Retirement Medical	\$487		\$118	\$272	\$97				
Capital Facilities	\$17		\$4	\$10	\$3				
Residential Construction	\$185		\$90	\$21	\$74				
Debt Svc-Carson City	\$5		\$3		\$2				
Ambulance	\$25,126	\$4,945	\$7,470	\$6,544	\$6,167				
Stormwater Drainage	(\$3,826)	(\$6,521)	\$1,038	\$800	\$857				
Sewer Operation	\$11,755	(\$8,372)	\$6,706	\$7,885	\$5,536				
Sewer Capitalization	\$230		\$55	\$130	\$45				
Water	\$31,622	(\$6,724)	\$11,443	\$17,456	\$9,447				

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>	<u>Contracts</u>	<u>Workers Compensation</u>	<u>General Liability</u>
Building Permits	\$2,814	\$825	\$967	\$224	\$798				
Cemetery	\$1,220	\$550	\$309	\$106	\$255				
Fleet Management	\$5,455	\$1,648	\$1,486	\$1,095	\$1,226				
Group Medical Insurance	\$47,478	(\$9,782)	\$14,091	\$31,537	\$11,632				
Workers Compensation Ins	\$26,441	\$275	\$2,973	\$6,450	\$2,455			\$14,288	
Insurance Fund	\$70,468	\$275	\$2,662	\$5,831	\$2,197				\$59,503
Redevelopment	\$4,430	\$825	\$1,303	\$1,226	\$1,076				
Redevelopment Revolving	\$100		\$24	\$56	\$20				
Redevelopment Tax									
School Debt Service	\$3		\$2		\$1				
Tourism Authority	\$2,906	\$1,648	\$689		\$569				
Tricounty Railway	\$4,806		\$1,160	\$2,688	\$958				
Sierra Forest Fire Protect	\$2,918		\$704	\$1,633	\$581				
Sub-Conservancy District	\$6,192	\$4,945	\$683		\$564				
Controller Trust Fund	\$2		\$1	\$1					
Subtotal	<u>\$770,622</u>	<u>\$146,324</u>	<u>\$180,522</u>	<u>\$159,938</u>	<u>\$149,027</u>	<u>\$32,539</u>	<u>\$28,481</u>	<u>\$14,288</u>	<u>\$59,503</u>
Direct Billed	\$134,265	\$45,962					\$72	\$66,724	\$21,507
Total	<u>\$904,887</u>	<u>\$192,286</u>	<u>\$180,522</u>	<u>\$159,938</u>	<u>\$149,027</u>	<u>\$32,539</u>	<u>\$28,553</u>	<u>\$81,012</u>	<u>\$81,010</u>

Carson City, Nevada
Full Cost Allocation Plan
Fiscal Year 2010

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 recruiting and on boarding qualified applicants for City employment. These costs are allocated based on the number of recruitments by department.
- **Payroll** – These costs are time spent on processing employee payroll charges, new hires and pay studies. Costs are allocated based on the number of FTE's by department/fund including PT/Seasonal positions.
- **Benefits** – These costs are time spent administering the retirement, FMLA, medical/dental/vision/life/457 insurance programs and educating employees. These costs are allocated directly to Group Medical Fund 570.
- **Workers Compensation** – These costs are time spent on scheduling annual physicals for the sheriff's department and review work comp claims. Costs are allocated directly to Workers Compensation Fund 580.

Prepared by:

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>
	\$481,825			\$481,825
Allocated additions:				
1 - Building Use Charge	\$10,720		\$10,720	
1010100 - Board of Supervisors	\$662	\$601	\$1,263	
1010500 - District Attorney	\$102,944	\$6,432	\$109,376	
1010600 - City Manager	\$1,728	\$177	\$1,905	
1010701 - Finance	\$1,849	\$150	\$1,999	
1010710 - Information Technology		\$3,573	\$3,573	
1010715 - Geographic Information Systems		\$927	\$927	
1010720 - Purchasing		\$42	\$42	
1010730 - City Hall		\$19,004	\$19,004	
1010800 - Internal Auditor		\$7	\$7	
1015034 - Facilities Maintenance		\$22,756	\$22,756	
Total allocated additions:	<u>\$117,903</u>	<u>\$53,669</u>	<u>\$171,572</u>	<u>\$171,572</u>
Total to be allocated	<u>\$599,728</u>	<u>\$53,669</u>		<u>\$653,397</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>Benefittis</u>	<u>Workers Compensation</u>
<u>Wages & Benefits</u>						
SALARIES & WAGES	\$373,751	\$129,430	\$83,832	\$39,879	\$117,844	\$2,766
FRINGE BENEFITS	\$69,624	\$24,111	\$15,617	\$7,429	\$21,952	\$515
<u>Other Expense and Cost</u>						
SERVICES & SUPPLIES	\$38,450	\$13,315	\$8,624	\$4,103	\$12,123	\$285
Departmental Expenditures	\$481,825	\$166,856	\$108,073	\$51,411	\$151,919	\$3,566
Additions: 1st						
Other	\$117,903	\$117,903				
Functional Cost	\$599,728	\$284,759	\$108,073	\$51,411	\$151,919	\$3,566
Reallocate Admin		(\$284,759)	\$97,707	\$46,480	\$137,348	\$3,224
Allocable Costs	\$599,728		\$205,780	\$97,891	\$289,267	\$6,790
1st Allocation	\$599,728		\$205,780	\$97,891	\$289,267	\$6,790
Additions: 2nd						
Other	\$53,669	\$53,669				
Functional Cost	\$53,669	\$53,669				
Reallocate Admin		(\$53,669)	\$18,415	\$8,760	\$25,886	\$608
Allocable Costs	\$53,669		\$18,415	\$8,760	\$25,886	\$608
2nd Allocation	\$53,669		\$18,415	\$8,760	\$25,886	\$608
Total allocated	\$653,397		\$224,195	\$106,651	\$315,153	\$7,398

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>
Clerk	12	8.108 %	\$16,685		\$16,685		\$16,685
Alternative Sentencing	8	5.405 %	\$11,123		\$11,123	\$1,125	\$12,248
Justice Court	4	2.703 %	\$5,562		\$5,562	\$562	\$6,124
District Attorney	4	2.703 %	\$5,562		\$5,562		\$5,562
Finance	1	0.676 %	\$1,390		\$1,390		\$1,390
Fire Administration	4	2.703 %	\$5,562		\$5,562	\$562	\$6,124
Health	44	29.730 %	\$61,178		\$61,178	\$6,185	\$67,363
Information Technology	2	1.351 %	\$2,781		\$2,781	\$281	\$3,062
Juvenile Detention	3	2.027 %	\$4,171		\$4,171	\$422	\$4,593
Library	1	0.676 %	\$1,390		\$1,390	\$141	\$1,531
Recreation	44	29.730 %	\$61,178		\$61,178	\$6,185	\$67,363
Public Works	10	6.757 %	\$13,904		\$13,904	\$1,406	\$15,310
Sheriff Administration	11	7.431 %	\$15,294		\$15,294	\$1,546	\$16,840
Total	148	100.000 %	\$205,780		\$205,780	\$18,415	\$224,195

(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	4	0.567 %	\$555		\$555		\$555
Clerk	5	0.708 %	\$693		\$693		\$693
Treasurer	5	0.708 %	\$693		\$693		\$693
Elections	8	1.133 %	\$1,109		\$1,109	\$106	\$1,215
Records Management	2	0.283 %	\$277		\$277		\$277
Recorder	4	0.567 %	\$555		\$555	\$53	\$608
Assessor	7	0.992 %	\$971		\$971	\$93	\$1,064
District Attorney	22	3.116 %	\$3,050		\$3,050		\$3,050
City Manager	3	0.425 %	\$416		\$416		\$416
Finance	6	0.850 %	\$832		\$832		\$832
Information Technology	9	1.275 %	\$1,248		\$1,248	\$120	\$1,368
Geographic Information Systems	3	0.425 %	\$416		\$416	\$40	\$456
Purchasing	2	0.283 %	\$277		\$277	\$27	\$304
Welfare	2	0.283 %	\$277		\$277	\$27	\$304
Planning	5	0.708 %	\$693		\$693	\$66	\$759
Sheriff Administration	7	0.992 %	\$971		\$971	\$93	\$1,064
Sheriff Operations	47	6.657 %	\$6,517		\$6,517	\$625	\$7,142
Sheriff General Services	9	1.275 %	\$1,248		\$1,248	\$120	\$1,368
Detention Facility	31	4.391 %	\$4,298		\$4,298	\$412	\$4,710
Dispatch	20	2.833 %	\$2,773		\$2,773	\$266	\$3,039
Trinet Grant	2	0.283 %	\$277		\$277	\$27	\$304
Fire Administration	2	0.283 %	\$277		\$277	\$27	\$304
Fire Operations	38	5.382 %	\$5,269		\$5,269	\$505	\$5,774
Fire Prevention	8	1.133 %	\$1,109		\$1,109	\$106	\$1,215
Fire Training	3	0.425 %	\$416		\$416	\$40	\$456
Juvenile Court	4	0.567 %	\$555		\$555	\$53	\$608
Juvenile Probation	14	1.983 %	\$1,941		\$1,941	\$186	\$2,127
Juvenile Detention	21	2.975 %	\$2,912		\$2,912	\$279	\$3,191
Justice Court	29	4.108 %	\$4,021		\$4,021	\$385	\$4,406
Alternative Sentencing	13	1.841 %	\$1,803		\$1,803	\$173	\$1,976
Parks Administration	5	0.708 %	\$693		\$693	\$66	\$759
Park Maintenance	10	1.416 %	\$1,387		\$1,387	\$133	\$1,520
Facilities Maintenance	13	1.841 %	\$1,803		\$1,803	\$173	\$1,976
Swimming Pool	36	5.099 %	\$4,992		\$4,992	\$479	\$5,471
Community Center	8	1.133 %	\$1,109		\$1,109	\$106	\$1,215
Recreation	16	2.266 %	\$2,218		\$2,218	\$213	\$2,431
Sports	25	3.541 %	\$3,466		\$3,466	\$332	\$3,798
Library	16	2.266 %	\$2,218		\$2,218	\$213	\$2,431
Health	5	0.708 %	\$693		\$693	\$66	\$759
Animal Services	5	0.708 %	\$693		\$693	\$66	\$759
Senior Citizens	3	0.425 %	\$416		\$416	\$40	\$456

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>
Traffic/Transportation	1	0.142 %	\$139		\$139	\$13	\$152
Quality of Life	4	0.567 %	\$555		\$555	\$53	\$608
Street Maintenance	22	3.116 %	\$3,050		\$3,050	\$292	\$3,342
Commissary Fund	1	0.142 %	\$139		\$139	\$13	\$152
Ambulance	18	2.550 %	\$2,496		\$2,496	\$239	\$2,735
Stormwater Drainage	2	0.283 %	\$277		\$277	\$27	\$304
Sewer Operation	21	2.975 %	\$2,912		\$2,912	\$279	\$3,191
Water	27	3.824 %	\$3,744		\$3,744	\$359	\$4,103
Building Permits	3	0.425 %	\$416		\$416	\$40	\$456
Cemetery	2	0.283 %	\$277		\$277	\$27	\$304
Fleet Management	6	0.850 %	\$832		\$832	\$80	\$912
Group Medical Insurance	3	0.425 %	\$416		\$416	\$40	\$456
Workers Compensation Ins	1	0.142 %	\$139		\$139	\$13	\$152
Redevelopment	3	0.425 %	\$416		\$416	\$40	\$456
Tourism Authority	6	0.850 %	\$832		\$832	\$80	\$912
Sub-Conservancy District	18	2.550 %	\$2,496		\$2,496	\$239	\$2,735
Grant Fund	31	4.391 %	\$4,298		\$4,298	\$412	\$4,710
Emergency Management	2	0.283 %	\$277		\$277	\$27	\$304
Public Works	17	2.408 %	\$2,357		\$2,357	\$226	\$2,583
Regional Transportation	4	0.567 %	\$555		\$555	\$53	\$608
Business License	2	0.283 %	\$277		\$277	\$27	\$304
Code Enforcement	2	0.283 %	\$277		\$277	\$27	\$304
Landfill Administration	9	1.275 %	\$1,248		\$1,248	\$120	\$1,368
Cooperative Extension	1	0.142 %	\$139		\$139	\$13	\$152
Insurance Fund	1	0.142 %	\$139		\$139	\$13	\$152
Medical	1	0.142 %	\$139		\$139	\$13	\$152
Environmental Health	3	0.425 %	\$416		\$416	\$40	\$456
Investigations	18	2.548 %	\$2,496		\$2,496	\$239	\$2,735
Total	706	100.000 %	\$97,891		\$97,891	\$8,760	\$106,651

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

Source: Personnel

Human Resources
Detail allocation of
Benefitis

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>
Group Medical Insurance	1	100.000 %	\$289,267	(\$174,547)	\$114,720	\$25,886	\$140,606
Subtotal	1	100.000 %	\$289,267	(\$174,547)	\$114,720	\$25,886	\$140,606
Direct Billed				\$174,547	\$174,547		\$174,547
Total	1	100.000 %	\$289,267	\$0	\$289,267	\$25,886	\$315,153

(A) Alloc basis: Direct Allocation to Group Medical Fund 570

Source: Human Resources Salary & Wage Analysis

Human Resources
Detail allocation of
Workers Compensation

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>
Workers Compensation Ins	1	100.000 %	\$6,790	(\$17,719)	(\$10,929)	\$608	(\$10,321)
Subtotal	1	100.000 %	\$6,790	(\$17,719)	(\$10,929)	\$608	(\$10,321)
Direct Billed				\$17,719	\$17,719		\$17,719
Total	<u>1</u>	<u>100.000 %</u>	<u>\$6,790</u>	<u>\$0</u>	<u>\$6,790</u>	<u>\$608</u>	<u>\$7,398</u>

(A) Alloc basis: Direct Allocation to Workers Compansation Fund 580

Source: Human Resources Salary & Wage Analysis

Human Resources
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Recruitment</u>	<u>Payroll</u>	<u>Benefitis</u>	<u>Workers Compensation</u>
Board of Supervisors	\$555		\$555		
Clerk	\$17,378	\$16,685	\$693		
Records Management	\$277		\$277		
Treasurer	\$693		\$693		
District Attorney	\$8,612	\$5,562	\$3,050		
City Manager	\$416		\$416		
Finance	\$2,222	\$1,390	\$832		
Information Technology	\$4,430	\$3,062	\$1,368		
Geographic Information Systems	\$456		\$456		
Purchasing	\$304		\$304		
Planning	\$759		\$759		
Dispatch	\$3,039		\$3,039		
Public Works	\$17,893	\$15,310	\$2,583		
Facilities Maintenance	\$1,976		\$1,976		
Recorder	\$608		\$608		
Elections	\$1,215		\$1,215		
Assessor	\$1,064		\$1,064		
Welfare	\$304		\$304		
Business License	\$304		\$304		
Code Enforcement	\$304		\$304		
Sheriff Administration	\$17,904	\$16,840	\$1,064		
Investigations	\$2,735		\$2,735		
Sheriff Operations	\$7,142		\$7,142		
Sheriff General Services	\$1,368		\$1,368		
Detention Facility	\$4,710		\$4,710		
Trinet Grant	\$304		\$304		
Fire Administration	\$6,428	\$6,124	\$304		
Fire Operations	\$5,774		\$5,774		
Fire Prevention	\$1,215		\$1,215		
Fire Training	\$456		\$456		
Emergency Management	\$304		\$304		
Juvenile Court	\$608		\$608		
Juvenile Probation	\$2,127		\$2,127		
Juvenile Detention	\$7,784	\$4,593	\$3,191		
Justice Court	\$10,530	\$6,124	\$4,406		
Alternative Sentencing	\$14,224	\$12,248	\$1,976		
Parks Administration	\$759		\$759		
Park Maintenance	\$1,520		\$1,520		
Swimming Pool	\$5,471		\$5,471		
Community Center	\$1,215		\$1,215		
Recreation	\$69,794	\$67,363	\$2,431		

**Human Resources
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>Recruitment</u>	<u>Payroll</u>	<u>Benefitis</u>	<u>Workers Compensation</u>
Sports	\$3,798		\$3,798		
Library	\$3,962	\$1,531	\$2,431		
Health	\$68,122	\$67,363	\$759		
Landfill Administration	\$1,368		\$1,368		
Medical	\$152		\$152		
Environmental Health	\$456		\$456		
Animal Services	\$759		\$759		
Cooperative Extension	\$152		\$152		
Senior Citizens	\$456		\$456		
Traffic/Transportation	\$152		\$152		
Regional Transportation	\$608		\$608		
Quality of Life	\$608		\$608		
Street Maintenance	\$3,342		\$3,342		
Grant Fund	\$4,710		\$4,710		
Commissary Fund	\$152		\$152		
Ambulance	\$2,735		\$2,735		
Stormwater Drainage	\$304		\$304		
Sewer Operation	\$3,191		\$3,191		
Water	\$4,103		\$4,103		
Building Permits	\$456		\$456		
Cemetery	\$304		\$304		
Fleet Management	\$912		\$912		
Group Medical Insurance	\$141,062		\$456	\$140,606	
Workers Compensation Ins	(\$10,169)		\$152		(\$10,321)
Insurance Fund	\$152		\$152		
Redevelopment	\$456		\$456		
Tourism Authority	\$912		\$912		
Sub-Conservancy District	\$2,735		\$2,735		
Subtotal	\$461,131	\$224,195	\$106,651	\$140,606	(\$10,321)
Direct Billed	\$192,266			\$174,547	\$17,719
Total	\$653,397	\$224,195	\$106,651	\$315,153	\$7,398

Carson City, Nevada
Full Cost Allocation Plan
Fiscal Year 2010

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/Telephone Support** – These costs are time spent by staff working on various computers and telephones 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.
- **Sheriff** – These costs are associated with time spent directly in support of the Sheriff department. Costs are allocated directly to Sheriff (Department 2005).
- **Fire** – These costs are associated with time spent directly in support of the Fire department. Costs are allocated directly to Fire (Department 2505).

Prepared by:

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

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>
	\$1,453,577			\$1,453,577
Allocated additions:				
1 - Building Use Charge	\$7,120		\$7,120	
2 - Equipment Use Charge	\$145,384		\$145,384	
1010100 - Board of Supervisors	\$3,321	\$3,017	\$6,338	
1010500 - District Attorney	\$8,512	\$532	\$9,044	
1010600 - City Manager	\$8,676	\$889	\$9,565	
1010701 - Finance	\$9,037	\$733	\$9,770	
1010705 - Human Resources	\$4,029	\$401	\$4,430	
1010710 - Information Technology		\$12,918	\$12,918	
1010715 - Geographic Information Systems		\$10,586	\$10,586	
1010720 - Purchasing		\$559	\$559	
1010730 - City Hall		\$22,416	\$22,416	
1010800 - Internal Auditor		\$36	\$36	
1015034 - Facilities Maintenance		\$15,114	\$15,114	
Total allocated additions:	<u>\$186,079</u>	<u>\$67,201</u>	<u>\$253,280</u>	<u>\$253,280</u>
Total to be allocated	<u>\$1,639,656</u>	<u>\$67,201</u>		<u>\$1,706,857</u>

Information Technology
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>PC/Telephone Support</u>	<u>Citywide Support</u>	<u>Contract Services</u>	<u>Sheriff</u>	<u>Fire</u>
Wages & Benefits							
SALARIES & WAGES	\$697,779	\$51,008	\$69,499	\$368,078	\$120,995	\$48,147	\$40,052
FRINGE BENEFITS	\$246,141	\$17,993	\$24,516	\$129,839	\$42,681	\$16,984	\$14,128
Other Expense and Cost							
SERVICES & SUPPLIES	\$105,603	\$7,720	\$10,518	\$55,706	\$18,312	\$7,287	\$6,060
MAINT SERVICE CONTRACT	\$35,841	\$2,620	\$3,570	\$18,906	\$6,215	\$2,473	\$2,057
SOFTWARE MAINT CONTRACT	\$368,213				\$368,213		
Departmental Expenditures	\$1,453,577	\$79,341	\$108,103	\$572,529	\$556,416	\$74,891	\$62,297
Additions: 1st							
Other	\$186,079	\$186,079					
Functional Cost	\$1,639,656	\$265,420	\$108,103	\$572,529	\$556,416	\$74,891	\$62,297
Reallocate Admin		(\$265,420)	\$20,879	\$110,578	\$107,466	\$14,464	\$12,033
Allocable Costs	\$1,639,656		\$128,982	\$683,107	\$663,882	\$89,355	\$74,330
1st Allocation	\$1,639,656		\$128,982	\$683,107	\$663,882	\$89,355	\$74,330
Additions: 2nd							
Other	\$67,201	\$67,201					
Functional Cost	\$67,201	\$67,201					
Reallocate Admin		(\$67,201)	\$5,286	\$27,997	\$27,209	\$3,662	\$3,047
Allocable Costs	\$67,201		\$5,286	\$27,997	\$27,209	\$3,662	\$3,047
2nd Allocation	\$67,201		\$5,286	\$27,997	\$27,209	\$3,662	\$3,047
Total allocated	\$1,706,857		\$134,268	\$711,104	\$691,091	\$93,017	\$77,377

Information Technology
Detail allocation of
PC/Telephone 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	4	0.696 %	\$897		\$897		\$897
Clerk	3	0.522 %	\$673		\$673		\$673
Treasurer	5	0.870 %	\$1,122		\$1,122		\$1,122
Elections	2	0.348 %	\$449		\$449	\$20	\$469
Records Management	1	0.174 %	\$224		\$224		\$224
Recorder	4	0.696 %	\$897		\$897	\$41	\$938
Assessor	6	1.043 %	\$1,346		\$1,346	\$61	\$1,407
District Attorney	21	3.652 %	\$4,711		\$4,711		\$4,711
City Manager	3	0.522 %	\$673		\$673		\$673
Finance	6	1.043 %	\$1,346		\$1,346		\$1,346
Human Resources	3	0.522 %	\$673		\$673		\$673
Information Technology	9	1.565 %	\$2,019		\$2,019		\$2,019
Geographic Information Systems	3	0.522 %	\$673		\$673	\$30	\$703
Purchasing	2	0.348 %	\$449		\$449	\$20	\$469
Welfare	1	0.174 %	\$224		\$224	\$10	\$234
Planning	5	0.870 %	\$1,122		\$1,122	\$51	\$1,173
Sheriff Administration	7	1.217 %	\$1,570		\$1,570	\$71	\$1,641
Sheriff Operations	47	8.174 %	\$10,543		\$10,543	\$478	\$11,021
Sheriff General Services	8	1.391 %	\$1,795		\$1,795	\$81	\$1,876
Detention Facility	31	5.391 %	\$6,954		\$6,954	\$315	\$7,269
Dispatch	20	3.478 %	\$4,486		\$4,486	\$203	\$4,689
Trinet Grant	2	0.348 %	\$449		\$449	\$20	\$469
Fire Administration	1	0.174 %	\$224		\$224	\$10	\$234
Fire Operations	38	6.609 %	\$8,524		\$8,524	\$386	\$8,910
Fire Prevention	4	0.696 %	\$897		\$897	\$41	\$938
Juvenile Court	3	0.522 %	\$673		\$673	\$30	\$703
Juvenile Probation	13	2.261 %	\$2,916		\$2,916	\$132	\$3,048
Juvenile Detention	15	2.609 %	\$3,365		\$3,365	\$152	\$3,517
Justice Court	25	4.348 %	\$5,608		\$5,608	\$254	\$5,862
Alternative Sentencing	11	1.913 %	\$2,467		\$2,467	\$112	\$2,579
Parks Administration	5	0.870 %	\$1,122		\$1,122	\$51	\$1,173
Park Maintenance	9	1.565 %	\$2,019		\$2,019	\$91	\$2,110
Facilities Maintenance	12	2.087 %	\$2,692		\$2,692	\$122	\$2,814
Swimming Pool	2	0.348 %	\$449		\$449	\$20	\$469
Community Center	1	0.174 %	\$224		\$224	\$10	\$234
Recreation	3	0.522 %	\$673		\$673	\$30	\$703
Sports	2	0.348 %	\$449		\$449	\$20	\$469
Library	14	2.435 %	\$3,140		\$3,140	\$142	\$3,282
Health	4	0.696 %	\$897		\$897	\$41	\$938
Animal Services	3	0.522 %	\$673		\$673	\$30	\$703
Senior Citizens	3	0.522 %	\$673		\$673	\$30	\$703

**Information Technology
Detail allocation of
PC/Telephone 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>
Traffic/Transportation	1	0.174 %	\$224		\$224	\$10	\$234
Quality of Life	4	0.696 %	\$897		\$897	\$41	\$938
Street Maintenance	22	3.826 %	\$4,935		\$4,935	\$224	\$5,159
Commissary Fund	1	0.174 %	\$224		\$224	\$10	\$234
Ambulance	17	2.957 %	\$3,813		\$3,813	\$173	\$3,986
Stormwater Drainage	2	0.348 %	\$449		\$449	\$20	\$469
Sewer Operation	21	3.652 %	\$4,711		\$4,711	\$213	\$4,924
Water	27	4.696 %	\$6,057		\$6,057	\$274	\$6,331
Building Permits	3	0.522 %	\$673		\$673	\$30	\$703
Cemetery	2	0.348 %	\$449		\$449	\$20	\$469
Fleet Management	6	1.043 %	\$1,346		\$1,346	\$61	\$1,407
Group Medical Insurance	3	0.522 %	\$673		\$673	\$30	\$703
Workers Compensation Ins	1	0.174 %	\$224		\$224	\$10	\$234
Redevelopment	3	0.522 %	\$673		\$673	\$30	\$703
Tourism Authority	6	1.043 %	\$1,346		\$1,346	\$61	\$1,407
Sub-Conservancy District	18	3.130 %	\$4,038		\$4,038	\$183	\$4,221
Grant Fund	17	2.957 %	\$3,813		\$3,813	\$173	\$3,986
Fire Training	3	0.522 %	\$673		\$673	\$30	\$703
Emergency Management	2	0.348 %	\$449		\$449	\$20	\$469
Public Works	17	2.957 %	\$3,813		\$3,813	\$173	\$3,986
Regional Transportation	4	0.696 %	\$897		\$897	\$41	\$938
Business License	2	0.348 %	\$449		\$449	\$20	\$469
Code Enforcement	2	0.348 %	\$449		\$449	\$20	\$469
Landfill Administration	9	1.565 %	\$2,019		\$2,019	\$91	\$2,110
Insurance Fund	1	0.174 %	\$224		\$224	\$10	\$234
Medical	1	0.174 %	\$224		\$224	\$10	\$234
Environmental Health	3	0.522 %	\$673		\$673	\$30	\$703
Investigations	15	2.609 %	\$3,365		\$3,365	\$152	\$3,517
Cooperative Extension	1	0.166 %	\$222		\$222	\$21	\$243
Total	575	100.000 %	\$128,982		\$128,982	\$5,286	\$134,268

(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	205,227	0.347 %	\$2,370		\$2,370		\$2,370
Clerk	325,778	0.551 %	\$3,762		\$3,762		\$3,762
Recorder	337,375	0.570 %	\$3,896		\$3,896	\$176	\$4,072
Records Management	128,814	0.218 %	\$1,487		\$1,487		\$1,487
Elections	177,805	0.301 %	\$2,053		\$2,053	\$93	\$2,146
Treasurer	422,099	0.714 %	\$4,874		\$4,874		\$4,874
Assessor	545,241	0.922 %	\$6,296		\$6,296	\$284	\$6,580
District Attorney	2,195,565	3.711 %	\$25,352		\$25,352		\$25,352
City Manager	421,943	0.713 %	\$4,872		\$4,872		\$4,872
Finance	593,510	1.003 %	\$6,853		\$6,853		\$6,853
Human Resources	251,109	0.424 %	\$2,900		\$2,900		\$2,900
Information Technology	943,920	1.596 %	\$10,899		\$10,899		\$10,899
Geographic Information Systems	291,042	0.492 %	\$3,361		\$3,361	\$152	\$3,513
Purchasing	100,808	0.170 %	\$1,164		\$1,164	\$53	\$1,217
Welfare	114,838	0.194 %	\$1,326		\$1,326	\$60	\$1,386
Planning	404,131	0.683 %	\$4,667		\$4,667	\$211	\$4,878
Business License	93,022	0.157 %	\$1,074		\$1,074	\$49	\$1,123
Code Enforcement	171,863	0.291 %	\$1,985		\$1,985	\$90	\$2,075
Sheriff Administration	769,134	1.300 %	\$8,881		\$8,881	\$401	\$9,282
Sheriff Operations	6,366,923	10.762 %	\$73,519		\$73,519	\$3,321	\$76,840
Sheriff General Services	684,611	1.157 %	\$7,905		\$7,905	\$357	\$8,262
Detention Facility	3,434,668	5.806 %	\$39,660		\$39,660	\$1,792	\$41,452
Dispatch	1,528,042	2.583 %	\$17,644		\$17,644	\$797	\$18,441
Trinet Grant	58,519	0.099 %	\$676		\$676	\$31	\$707
Fire Administration	204,142	0.345 %	\$2,357		\$2,357	\$106	\$2,463
Fire Operations	6,156,366	10.407 %	\$71,088		\$71,088	\$3,211	\$74,299
Fire Prevention	559,136	0.945 %	\$6,456		\$6,456	\$292	\$6,748
Fire Training	398,945	0.674 %	\$4,607		\$4,607	\$208	\$4,815
Emergency Management	137,265	0.232 %	\$1,585		\$1,585	\$72	\$1,657
Public Works	1,978,253	3.344 %	\$22,843		\$22,843	\$1,032	\$23,875
Juvenile Court	320,889	0.542 %	\$3,705		\$3,705	\$167	\$3,872
Juvenile Probation	1,400,013	2.367 %	\$16,166		\$16,166	\$730	\$16,896
Juvenile Detention	1,254,608	2.121 %	\$14,487		\$14,487	\$654	\$15,141
Justice Court	2,798,422	4.730 %	\$32,313		\$32,313	\$1,460	\$33,773
Alternative Sentencing	1,097,194	1.855 %	\$12,669		\$12,669	\$572	\$13,241
Parks Administration	371,116	0.627 %	\$4,285		\$4,285	\$194	\$4,479
Park Maintenance	795,537	1.345 %	\$9,186		\$9,186	\$415	\$9,601
Facilities Maintenance	1,132,912	1.915 %	\$13,082		\$13,082	\$591	\$13,673
Swimming Pool	450,500	0.762 %	\$5,202		\$5,202	\$235	\$5,437
Community Center	213,461	0.361 %	\$2,465		\$2,465	\$111	\$2,576
Recreation	511,352	0.864 %	\$5,905		\$5,905	\$267	\$6,172

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>
Sports	196,181	0.332 %	\$2,265		\$2,265	\$102	\$2,367
Library	1,208,531	2.043 %	\$13,955		\$13,955	\$630	\$14,585
Health	279,554	0.473 %	\$3,228		\$3,228	\$146	\$3,374
Landfill Administration	776,339	1.312 %	\$8,964		\$8,964	\$405	\$9,369
Medical	49,369	0.083 %	\$570		\$570	\$26	\$596
Environmental Health	260,874	0.441 %	\$3,012		\$3,012	\$136	\$3,148
Animal Services	314,441	0.532 %	\$3,631		\$3,631	\$164	\$3,795
Senior Citizens	279,448	0.472 %	\$3,227		\$3,227	\$146	\$3,373
Administrative Assessment	15,260	0.026 %	\$176		\$176	\$8	\$184
Traffic/Transportation	93,875	0.159 %	\$1,084		\$1,084	\$49	\$1,133
Regional Transportation	322,048	0.544 %	\$3,719		\$3,719	\$168	\$3,887
Quality of Life	566,976	0.958 %	\$6,547		\$6,547	\$296	\$6,843
Street Maintenance	1,839,231	3.109 %	\$21,238		\$21,238	\$959	\$22,197
Grant Fund	1,896,745	3.206 %	\$21,902		\$21,902	\$989	\$22,891
Commissary Fund	70,909	0.120 %	\$819		\$819	\$37	\$856
Residential Construction	36,339	0.061 %	\$420		\$420	\$19	\$439
Ambulance	2,382,042	4.027 %	\$27,506		\$27,506	\$1,243	\$28,749
Stormwater Drainage	356,695	0.603 %	\$4,119		\$4,119	\$186	\$4,305
Sewer Operation	1,737,709	2.937 %	\$20,065		\$20,065	\$906	\$20,971
Water	2,109,600	3.566 %	\$24,360		\$24,360	\$1,100	\$25,460
Building Permits	436,709	0.738 %	\$5,043		\$5,043	\$228	\$5,271
Cemetery	137,454	0.232 %	\$1,587		\$1,587	\$72	\$1,659
Fleet Management	530,744	0.897 %	\$6,129		\$6,129	\$277	\$6,406
Group Medical Insurance	258,247	0.437 %	\$2,982		\$2,982	\$135	\$3,117
Workers Compensation Ins	101,273	0.171 %	\$1,169		\$1,169	\$53	\$1,222
Insurance Fund	77,582	0.131 %	\$896		\$896	\$40	\$936
Redevelopment	407,332	0.689 %	\$4,703		\$4,703	\$212	\$4,915
Tourism Authority	361,881	0.612 %	\$4,179		\$4,179	\$189	\$4,368
Sub-Conservancy District	359,376	0.607 %	\$4,150		\$4,150	\$187	\$4,337
Investigations	1,252,381	2.117 %	\$14,461		\$14,461	\$653	\$15,114
Ice Rink	28,574	0.048 %	\$330		\$330	\$15	\$345
Cooperative Extension	7,073	0.012 %	\$82		\$82	\$4	\$86
Supplemental Indigent							
Firefighter Retirement Medical	61,718	0.105 %	\$712		\$712	\$33	\$745
Total	59,158,608	100.000 %	\$683,107		\$683,107	\$27,997	\$711,104

(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	17,821	4.840 %	\$32,131		\$32,131	\$1,402	\$33,533
District Attorney	7,038	1.911 %	\$12,689		\$12,689		\$12,689
Finance	13,062	3.547 %	\$23,551		\$23,551		\$23,551
Fire Administration	4,914	1.335 %	\$8,860		\$8,860	\$386	\$9,246
Geographic Information Systems	22,119	6.007 %	\$39,880		\$39,880	\$1,740	\$41,620
Health	5,100	1.385 %	\$9,195		\$9,195	\$401	\$9,596
Juvenile Probation	617	0.168 %	\$1,112		\$1,112	\$49	\$1,161
Sheriff Administration	136,642	37.109 %	\$246,363		\$246,363	\$10,746	\$257,109
Treasurer	2,145	0.583 %	\$3,867		\$3,867		\$3,867
All Other	98,364	26.714 %	\$177,349		\$177,349	\$7,736	\$185,085
Planning	8,034	2.182 %	\$14,485		\$14,485	\$632	\$15,117
Purchasing	3,952	1.073 %	\$7,125		\$7,125	\$311	\$7,436
Justice Court	40,062	10.880 %	\$72,231		\$72,231	\$3,151	\$75,382
Landfill Administration	617	0.168 %	\$1,112		\$1,112	\$49	\$1,161
Public Works	3,977	1.080 %	\$7,170		\$7,170	\$313	\$7,483
Facilities Maintenance	3,749	1.018 %	\$6,762		\$6,762	\$293	\$7,055
Total	<u>368,213</u>	<u>100.000 %</u>	<u>\$663,882</u>		<u>\$663,882</u>	<u>\$27,209</u>	<u>\$691,091</u>

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

Source: Software Maintenance Account Activity Listing

Information Technology
Detail allocation of
Sheriff

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>
Sheriff Administration	1	100.000 %	\$89,355		\$89,355	\$3,662	\$93,017
Total	1	100.000 %	\$89,355		\$89,355	\$3,662	\$93,017

(A) Alloc basis: Direct Allocation to Sheriff - Dept 2005

Source: Salary & Wage Analysis

Information Technology
Detail allocation of
Fire

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>
Fire Administration	1	100.000 %	\$74,330		\$74,330	\$3,047	\$77,377
Total	1	100.000 %	\$74,330		\$74,330	\$3,047	\$77,377

(A) Alloc basis: Direct Allocation to Fire - Dept 2505

Source: Salary & Wage Analysis

Information Technology
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>PC/Telephone Support</u>	<u>Citywide Support</u>	<u>Contract Services</u>	<u>Sheriff</u>	<u>Fire</u>
Board of Supervisors	\$3,267	\$897	\$2,370			
Clerk	\$4,435	\$673	\$3,762			
Records Management	\$1,711	\$224	\$1,487			
Treasurer	\$9,863	\$1,122	\$4,874	\$3,867		
District Attorney	\$42,752	\$4,711	\$25,352	\$12,689		
City Manager	\$5,545	\$673	\$4,872			
Finance	\$31,750	\$1,346	\$6,853	\$23,551		
Human Resources	\$3,573	\$673	\$2,900			
Information Technology	\$12,918	\$2,019	\$10,899			
Geographic Information Systems	\$45,836	\$703	\$3,513	\$41,620		
Purchasing	\$9,122	\$469	\$1,217	\$7,436		
Planning	\$21,168	\$1,173	\$4,878	\$15,117		
Dispatch	\$23,130	\$4,689	\$18,441			
Public Works	\$35,344	\$3,986	\$23,875	\$7,483		
Facilities Maintenance	\$23,542	\$2,814	\$13,673	\$7,055		
Recorder	\$5,010	\$938	\$4,072			
Elections	\$2,615	\$469	\$2,146			
Assessor	\$41,520	\$1,407	\$6,580	\$33,533		
Welfare	\$1,620	\$234	\$1,386			
Business License	\$1,592	\$469	\$1,123			
Code Enforcement	\$2,544	\$469	\$2,075			
Sheriff Administration	\$361,049	\$1,641	\$9,282	\$257,109	\$93,017	
Investigations	\$18,631	\$3,517	\$15,114			
Sheriff Operations	\$87,861	\$11,021	\$76,840			
Sheriff General Services	\$10,138	\$1,876	\$8,262			
Detention Facility	\$48,721	\$7,269	\$41,452			
Trinet Grant	\$1,176	\$469	\$707			
Fire Administration	\$89,320	\$234	\$2,463	\$9,246		\$77,377
Fire Operations	\$83,209	\$8,910	\$74,299			
Fire Prevention	\$7,686	\$938	\$6,748			
Fire Training	\$5,518	\$703	\$4,815			
Emergency Management	\$2,126	\$469	\$1,657			
Juvenile Court	\$4,575	\$703	\$3,872			
Juvenile Probation	\$21,105	\$3,048	\$16,896	\$1,161		
Juvenile Detention	\$18,658	\$3,517	\$15,141			
Justice Court	\$115,017	\$5,862	\$33,773	\$75,382		
Alternative Sentencing	\$15,820	\$2,579	\$13,241			
Parks Administration	\$5,652	\$1,173	\$4,479			
Park Maintenance	\$11,711	\$2,110	\$9,601			
Swimming Pool	\$5,906	\$469	\$5,437			
Community Center	\$2,810	\$234	\$2,576			

Information Technology
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>PC/Telephone Support</u>	<u>Citywide Support</u>	<u>Contract Services</u>	<u>Sheriff</u>	<u>Fire</u>
Recreation	\$6,875	\$703	\$6,172			
Ice Rink	\$345		\$345			
Sports	\$2,836	\$469	\$2,367			
Library	\$17,867	\$3,282	\$14,585			
Health	\$13,908	\$938	\$3,374	\$9,596		
Landfill Administration	\$12,640	\$2,110	\$9,369	\$1,161		
Medical	\$830	\$234	\$596			
Environmental Health	\$3,851	\$703	\$3,148			
Animal Services	\$4,498	\$703	\$3,795			
Cooperative Extension	\$329	\$243	\$86			
Supplemental Indigent						
Senior Citizens	\$4,076	\$703	\$3,373			
Administrative Assessment	\$184		\$184			
Traffic/Transportation	\$1,367	\$234	\$1,133			
Regional Transportation	\$4,825	\$938	\$3,887			
Quality of Life	\$7,781	\$938	\$6,843			
Street Maintenance	\$27,356	\$5,159	\$22,197			
Grant Fund	\$26,877	\$3,986	\$22,891			
Commissary Fund	\$1,090	\$234	\$856			
Firefighter Retirement Medical	\$745		\$745			
Residential Construction	\$439		\$439			
Ambulance	\$32,735	\$3,986	\$28,749			
Stormwater Drainage	\$4,774	\$469	\$4,305			
Sewer Operation	\$25,895	\$4,924	\$20,971			
Water	\$31,791	\$6,331	\$25,460			
Building Permits	\$5,974	\$703	\$5,271			
Cemetery	\$2,128	\$469	\$1,659			
Fleet Management	\$7,813	\$1,407	\$6,406			
Group Medical Insurance	\$3,820	\$703	\$3,117			
Workers Compensation Ins	\$1,456	\$234	\$1,222			
Insurance Fund	\$1,170	\$234	\$936			
Redevelopment	\$5,618	\$703	\$4,915			
Tourism Authority	\$5,775	\$1,407	\$4,368			
Sub-Conservancy District	\$8,558	\$4,221	\$4,337			
All Other	\$185,085			\$185,085		
Total	\$1,706,857	\$134,268	\$711,104	\$691,091	\$93,017	\$77,377

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>
	\$304,130			\$304,130
Allocated additions:				
2 - Equipment Use Charge	\$3,668		\$3,668	
1010100 - Board of Supervisors	\$695	\$631	\$1,326	
1010600 - City Manager	\$1,815	\$186	\$2,001	
1010701 - Finance	\$1,793	\$146	\$1,939	
1010705 - Human Resources	\$416	\$40	\$456	
1010710 - Information Technology	\$43,914	\$1,922	\$45,836	
1010720 - Purchasing		\$14	\$14	
1010800 - Internal Auditor		\$8	\$8	
Total allocated additions:	<u>\$52,301</u>	<u>\$2,947</u>	<u>\$55,248</u>	<u>\$55,248</u>
Total to be allocated	<u>\$356,431</u>	<u>\$2,947</u>		<u>\$359,378</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	\$217,180		\$217,180
FRINGE BENEFITS	\$73,862		\$73,862
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$13,088		\$13,088
Departmental Expenditures	<u>\$304,130</u>		<u>\$304,130</u>
Additions: 1st			
Other	\$52,301	\$52,301	
Functional Cost	<u>\$356,431</u>	<u>\$52,301</u>	<u>\$304,130</u>
Reallocate Admin		(\$52,301)	<u>\$52,301</u>
Allocable Costs	<u>\$356,431</u>		<u>\$356,431</u>
1st Allocation	<u>\$356,431</u>		<u>\$356,431</u>
Additions: 2nd			
Other	\$2,947	\$2,947	
Functional Cost	<u>\$2,947</u>	<u>\$2,947</u>	
Reallocate Admin		(\$2,947)	<u>\$2,947</u>
Allocable Costs	<u>\$2,947</u>		<u>\$2,947</u>
2nd Allocation	<u>\$2,947</u>		<u>\$2,947</u>
Total allocated	<u><u>\$359,378</u></u>		<u><u>\$359,378</u></u>

Geographic Information Systems
Detail allocation of
Department 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>
Assessor	1,177	11.770 %	\$41,952		\$41,952	\$363	\$42,315
All Other	2,008	20.080 %	\$71,571		\$71,571	\$618	\$72,189
Economic Development	256	2.560 %	\$9,125		\$9,125	\$79	\$9,204
District Attorney	109	1.090 %	\$3,885		\$3,885		\$3,885
Public Works	895	8.950 %	\$31,901		\$31,901	\$276	\$32,177
Fire Administration	342	3.420 %	\$12,190		\$12,190	\$105	\$12,295
Human Resources	26	0.260 %	\$927		\$927		\$927
Information Technology	297	2.970 %	\$10,586		\$10,586		\$10,586
Planning	169	1.690 %	\$6,024		\$6,024	\$52	\$6,076
Sewer Operation	664	6.640 %	\$23,667		\$23,667	\$205	\$23,872
Sheriff Administration	55	0.550 %	\$1,960		\$1,960	\$17	\$1,977
Stormwater Drainage	551	5.510 %	\$19,639		\$19,639	\$170	\$19,809
Street Maintenance	460	4.600 %	\$16,396		\$16,396	\$142	\$16,538
Regional Transportation	259	2.590 %	\$9,232		\$9,232	\$80	\$9,312
Water	1,417	14.170 %	\$50,506		\$50,506	\$436	\$50,942
Facilities Maintenance	342	3.420 %	\$12,190		\$12,190	\$105	\$12,295
Dispatch	225	2.250 %	\$8,020		\$8,020	\$69	\$8,089
Quality of Life	565	5.650 %	\$20,138		\$20,138	\$174	\$20,312
Health	183	1.830 %	\$6,522		\$6,522	\$56	\$6,578
Total	10,000	100.000 %	\$356,431		\$356,431	\$2,947	\$359,378

(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	\$3,885	\$3,885
Human Resources	\$927	\$927
Information Technology	\$10,586	\$10,586
Planning	\$6,076	\$6,076
Dispatch	\$8,089	\$8,089
Public Works	\$32,177	\$32,177
Facilities Maintenance	\$12,295	\$12,295
Assessor	\$42,315	\$42,315
Economic Development	\$9,204	\$9,204
Sheriff Administration	\$1,977	\$1,977
Fire Administration	\$12,295	\$12,295
Health	\$6,578	\$6,578
Regional Transportation	\$9,312	\$9,312
Quality of Life	\$20,312	\$20,312
Street Maintenance	\$16,538	\$16,538
Stormwater Drainage	\$19,809	\$19,809
Sewer Operation	\$23,872	\$23,872
Water	\$50,942	\$50,942
All Other	\$72,189	\$72,189
Total	<u>\$359,378</u>	<u>\$359,378</u>

Carson City, Nevada
Full Cost Allocation Plan
Fiscal Year 2010

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.

Prepared by:

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

Purchasing
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$103,573			\$103,573
Allocated additions:				
2 - Equipment Use Charge	\$1,958		\$1,958	
1010100 - Board of Supervisors	\$237	\$215	\$452	
1010500 - District Attorney	\$7,980	\$499	\$8,479	
1010600 - City Manager	\$618	\$63	\$681	
1010701 - Finance	\$27,278	\$2,124	\$29,402	
1010705 - Human Resources	\$277	\$27	\$304	
1010710 - Information Technology	\$8,738	\$384	\$9,122	
1010800 - Internal Auditor		\$3	\$3	
Total allocated additions:	<u>\$47,086</u>	<u>\$3,315</u>	<u>\$50,401</u>	<u>\$50,401</u>
Total to be allocated	<u>\$150,659</u>	<u>\$3,315</u>		<u>\$153,974</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	\$75,431	\$9,912	\$17,349	\$48,170
FRINGE BENEFITS	\$25,377	\$3,335	\$5,837	\$16,205
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$2,765	\$363	\$636	\$1,766
Departmental Expenditures	\$103,573	\$13,610	\$23,822	\$66,141
Additions: 1st				
Other	\$47,086	\$47,086		
Functional Cost	\$150,659	\$60,696	\$23,822	\$66,141
Reallocate Admin		(\$60,696)	\$16,072	\$44,624
Allocable Costs	\$150,659		\$39,894	\$110,765
1st Allocation	\$150,659		\$39,894	\$110,765
Additions: 2nd				
Other	\$3,315	\$3,315		
Functional Cost	\$3,315	\$3,315		
Reallocate Admin		(\$3,315)	\$878	\$2,437
Allocable Costs	\$3,315		\$878	\$2,437
2nd Allocation	\$3,315		\$878	\$2,437
Total allocated	\$153,974		\$40,772	\$113,202

**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	10,886	0.030 %	\$12		\$12		\$12
Clerk	18,945	0.052 %	\$21		\$21		\$21
Recorder	16,890	0.046 %	\$19		\$19		\$19
Records Management	42,425	0.117 %	\$47		\$47		\$47
Public Safety Complex	365,992	1.006 %	\$401		\$401		\$401
Elections	36,352	0.100 %	\$40		\$40	\$1	\$41
Treasurer	55,280	0.152 %	\$61		\$61		\$61
Assessor	26,246	0.072 %	\$29		\$29	\$1	\$30
District Attorney	79,925	0.220 %	\$88		\$88		\$88
City Manager	112,498	0.309 %	\$123		\$123		\$123
Public Defender	1,296,104	3.563 %	\$1,421		\$1,421	\$32	\$1,453
Economic Development	661,063	1.817 %	\$725		\$725	\$17	\$742
Finance	72,358	0.199 %	\$79		\$79		\$79
Human Resources	38,450	0.106 %	\$42		\$42		\$42
Information Technology	509,657	1.401 %	\$559		\$559		\$559
Geographic Information Systems	13,088	0.036 %	\$14		\$14		\$14
City Hall	122,259	0.336 %	\$134		\$134	\$3	\$137
Welfare	267,336	0.735 %	\$293		\$293	\$7	\$300
Internal Auditor	1,158	0.003 %	\$1		\$1		\$1
Planning	51,412	0.141 %	\$56		\$56	\$1	\$57
Sheriff Administration	407,560	1.120 %	\$447		\$447	\$10	\$457
Sheriff Operations	244,704	0.673 %	\$268		\$268	\$6	\$274
Sheriff General Services	46,515	0.128 %	\$51		\$51	\$1	\$52
Detention Facility	279,958	0.770 %	\$307		\$307	\$7	\$314
Dispatch	201,140	0.553 %	\$221		\$221	\$5	\$226
Trinet Grant	13,686	0.038 %	\$15		\$15		\$15
Fire Administration	39,959	0.110 %	\$44		\$44	\$1	\$45
Warren Engine Co. No. 1	9,073	0.025 %	\$10		\$10		\$10
Fire Operations	358,928	0.987 %	\$394		\$394	\$9	\$403
Fire Prevention	19,763	0.054 %	\$22		\$22		\$22
Fire Training	75,284	0.207 %	\$83		\$83	\$2	\$85
Juvenile Court	40,984	0.113 %	\$45		\$45	\$1	\$46
Juvenile Probation	125,263	0.344 %	\$137		\$137	\$3	\$140
Juvenile Detention	115,999	0.319 %	\$127		\$127	\$3	\$130
Justice Court	408,758	1.124 %	\$448		\$448	\$10	\$458
Alternative Sentencing	141,756	0.390 %	\$155		\$155	\$4	\$159
Parks Administration	33,821	0.093 %	\$37		\$37	\$1	\$38
Park Maintenance	610,058	1.677 %	\$669		\$669	\$15	\$684
Grants, Gifts, Donations	138,567	0.381 %	\$152		\$152	\$3	\$155
Facilities Maintenance	310,713	0.854 %	\$341		\$341	\$8	\$349
Swimming Pool	268,396	0.738 %	\$294		\$294	\$7	\$301

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 Center	118,843	0.327 %	\$130		\$130	\$3	\$133
Recreation	42,219	0.116 %	\$46		\$46	\$1	\$47
Pony Express Pavilion	22,000	0.060 %	\$24		\$24	\$1	\$25
Sports	193,963	0.533 %	\$213		\$213	\$5	\$218
Library	375,290	1.032 %	\$412		\$412	\$9	\$421
Health	190,344	0.523 %	\$209		\$209	\$5	\$214
Animal Services	107,255	0.295 %	\$118		\$118	\$3	\$121
Cooperative Extension	137,442	0.378 %	\$151		\$151	\$3	\$154
Supplemental Indigent	1,300,936	3.576 %	\$1,427		\$1,427	\$33	\$1,460
Senior Citizens	140,847	0.387 %	\$154		\$154	\$4	\$158
Capital Acquisition	294,338	0.809 %	\$323		\$323	\$7	\$330
Carson City Transit	765,283	2.104 %	\$839		\$839	\$19	\$858
Library Gift	64,086	0.176 %	\$70		\$70	\$2	\$72
Administrative Assessment	46,514	0.128 %	\$51		\$51	\$1	\$52
Traffic/Transportation	4,408	0.012 %	\$5		\$5		\$5
Regional Transportation	1,906,094	5.240 %	\$2,090		\$2,090	\$48	\$2,138
Street Maintenance	1,107,286	3.044 %	\$1,214		\$1,214	\$28	\$1,242
Commissary Fund	130,099	0.358 %	\$143		\$143	\$3	\$146
Firefighter Retirement Medical	61,718	0.170 %	\$68		\$68	\$2	\$70
Capital Facilities	2,239	0.006 %	\$2		\$2		\$2
Residential Construction	4,682	0.013 %	\$5		\$5		\$5
Ambulance	1,483,425	4.078 %	\$1,627		\$1,627	\$37	\$1,664
Stormwater Drainage	181,253	0.498 %	\$199		\$199	\$5	\$204
Sewer Operation	1,787,442	4.914 %	\$1,960		\$1,960	\$45	\$2,005
Water	3,957,089	10.879 %	\$4,340		\$4,340	\$99	\$4,439
Building Permits	50,782	0.140 %	\$56		\$56	\$1	\$57
Cemetery	24,026	0.066 %	\$26		\$26	\$1	\$27
Fleet Management	248,204	0.682 %	\$272		\$272	\$6	\$278
Group Medical Insurance	7,148,851	19.653 %	\$7,840		\$7,840	\$179	\$8,019
Workers Compensation Ins	1,462,072	4.019 %	\$1,604		\$1,604	\$37	\$1,641
Insurance Fund	1,321,726	3.634 %	\$1,450		\$1,450	\$33	\$1,483
Redevelopment	277,763	0.764 %	\$305		\$305	\$7	\$312
Redevelopment Revolving	12,729	0.035 %	\$14		\$14		\$14
Tricounty Railway	609,305	1.675 %	\$668		\$668	\$15	\$683
Sierra Forest Fire Protect	370,048	1.017 %	\$406		\$406	\$9	\$415
Controller Trust Fund	310	0.001 %					
Grant Fund	888,770	2.443 %	\$975		\$975	\$22	\$997
Emergency Management	26,900	0.074 %	\$30		\$30	\$1	\$31
Public Works	85,033	0.234 %	\$93		\$93	\$2	\$95
Quality of Life	240,355	0.661 %	\$264		\$264	\$6	\$270
Business License	11,775	0.032 %	\$13		\$13		\$13

**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>
Code Enforcement	1,790	0.005 %	\$2		\$2		\$2
Landfill Administration	792,494	2.179 %	\$869		\$869	\$20	\$889
Medical	166,462	0.458 %	\$183		\$183	\$4	\$187
Environmental Health	82,055	0.226 %	\$90		\$90	\$2	\$92
Investigations	155,654	0.428 %	\$171		\$171	\$4	\$175
Justice Court	97,014	0.267 %	\$106		\$106	\$2	\$108
Ice Rink	156,425	0.430 %	\$172		\$172	\$4	\$176
V&T Spec. Infrastructure	1,000	0.003 %	\$1		\$1		\$1
Sewer Capitalization	29,109	0.079 %	\$32		\$32	\$2	\$34
Total	<u>36,374,956</u>	<u>100.000 %</u>	<u>\$39,894</u>		<u>\$39,894</u>	<u>\$878</u>	<u>\$40,772</u>

(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							
Sheriff Administration	2,700	0.014 %	\$15		\$15		\$15
Park Maintenance	337,488	1.706 %	\$1,889		\$1,889	\$42	\$1,931
Grants, Gifts, Donations	49,998	0.253 %	\$280		\$280	\$6	\$286
Facilities Maintenance	649,978	3.285 %	\$3,639		\$3,639	\$80	\$3,719
Health	25,000	0.126 %	\$140		\$140	\$3	\$143
Landfill Administration	69,428	0.351 %	\$389		\$389	\$9	\$398
Medical	90,000	0.455 %	\$504		\$504	\$11	\$515
Regional Transportation	6,693,371	33.832 %	\$37,474		\$37,474	\$824	\$38,298
Quality of Life	454,898	2.299 %	\$2,547		\$2,547	\$56	\$2,603
Street Maintenance	355,486	1.797 %	\$1,990		\$1,990	\$44	\$2,034
Grant Fund	2,651,752	13.403 %	\$14,846		\$14,846	\$327	\$15,173
Residential Construction	4,286	0.022 %	\$24		\$24	\$1	\$25
Stormwater Drainage	191,345	0.967 %	\$1,071		\$1,071	\$24	\$1,095
Sewer Operation	295,686	1.495 %	\$1,655		\$1,655	\$36	\$1,691
Sewer Capitalization	276,448	1.397 %	\$1,548		\$1,548	\$34	\$1,582
Water	6,744,155	34.088 %	\$37,758		\$37,758	\$831	\$38,589
Workers Compensation Ins	4,200	0.021 %	\$24		\$24	\$1	\$25
Redevelopment	228,400	1.154 %	\$1,279		\$1,279	\$28	\$1,307
All Other	470,077	2.376 %	\$2,632		\$2,632	\$58	\$2,690
Public Works	14,175	0.072 %	\$79		\$79	\$2	\$81
Environmental Health	100,000	0.505 %	\$560		\$560	\$12	\$572
Carson City Transit	14,175	0.072 %	\$79		\$79	\$2	\$81
Capital Acquisition	61,279	0.310 %	\$343		\$343	\$6	\$349
Total	<u>19,784,325</u>	<u>100.000 %</u>	<u>\$110,765</u>		<u>\$110,765</u>	<u>\$2,437</u>	<u>\$113,202</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	\$12	\$12	
Clerk	\$21	\$21	
Records Management	\$47	\$47	
Public Safety Complex	\$401	\$401	
Treasurer	\$61	\$61	
District Attorney	\$88	\$88	
City Manager	\$123	\$123	
Finance	\$79	\$79	
Human Resources	\$42	\$42	
Information Technology	\$559	\$559	
Geographic Information Systems	\$14	\$14	
City Hall	\$137	\$137	
Internal Auditor	\$1	\$1	
Planning	\$57	\$57	
Dispatch	\$226	\$226	
Public Works	\$176	\$95	\$81
Facilities Maintenance	\$4,068	\$349	\$3,719
Recorder	\$19	\$19	
Elections	\$41	\$41	
Assessor	\$30	\$30	
Public Defender	\$1,453	\$1,453	
Economic Development	\$742	\$742	
Welfare	\$300	\$300	
Business License	\$13	\$13	
Code Enforcement	\$2	\$2	
Sheriff Administration	\$472	\$457	\$15
Investigations	\$175	\$175	
Sheriff Operations	\$274	\$274	
Sheriff General Services	\$52	\$52	
Detention Facility	\$314	\$314	
Trinet Grant	\$15	\$15	
Fire Administration	\$45	\$45	
Warren Engine Co. No. 1	\$10	\$10	
Fire Operations	\$403	\$403	
Fire Prevention	\$22	\$22	
Fire Training	\$85	\$85	
Emergency Management	\$31	\$31	
Juvenile Court	\$46	\$46	
Juvenile Probation	\$140	\$140	
Juvenile Detention	\$130	\$130	
Justice Court	\$458	\$458	

Purchasing
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>
Alternative Sentencing	\$159	\$159	
Justice Court	\$108	\$108	
Parks Administration	\$38	\$38	
Park Maintenance	\$2,615	\$684	\$1,931
Grants, Gifts, Donations	\$441	\$155	\$286
Swimming Pool	\$301	\$301	
Community Center	\$133	\$133	
Recreation	\$47	\$47	
Pony Express Pavilion	\$25	\$25	
Ice Rink	\$176	\$176	
Sports	\$218	\$218	
Library	\$421	\$421	
Health	\$357	\$214	\$143
Landfill Administration	\$1,287	\$889	\$398
Medical	\$702	\$187	\$515
Environmental Health	\$664	\$92	\$572
Animal Services	\$121	\$121	
Cooperative Extension	\$154	\$154	
Supplemental Indigent	\$1,460	\$1,460	
Senior Citizens	\$158	\$158	
Capital Acquisition	\$679	\$330	\$349
Carson City Transit	\$939	\$858	\$81
Library Gift	\$72	\$72	
Administrative Assessment	\$52	\$52	
Traffic/Transportation	\$5	\$5	
Regional Transportation	\$40,436	\$2,138	\$38,298
V&T Spec. Infrastructure	\$1	\$1	
Quality of Life	\$2,873	\$270	\$2,603
Street Maintenance	\$3,276	\$1,242	\$2,034
Grant Fund	\$16,170	\$997	\$15,173
Commissary Fund	\$146	\$146	
Firefighter Retirement Medical	\$70	\$70	
Capital Facilities	\$2	\$2	
Residential Construction	\$30	\$5	\$25
Ambulance	\$1,664	\$1,664	
Stormwater Drainage	\$1,299	\$204	\$1,095
Sewer Operation	\$3,696	\$2,005	\$1,691
Sewer Capitalization	\$1,616	\$34	\$1,582
Water	\$43,028	\$4,439	\$38,589
Building Permits	\$57	\$57	
Cemetery	\$27	\$27	

**Purchasing
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>
Fleet Management	\$278	\$278	
Group Medical Insurance	\$8,019	\$8,019	
Workers Compensation Ins	\$1,666	\$1,641	\$25
Insurance Fund	\$1,483	\$1,483	
Redevelopment	\$1,619	\$312	\$1,307
Redevelopment Revolving	\$14	\$14	
Tricounty Railway	\$683	\$683	
Sierra Forest Fire Protect	\$415	\$415	
Controller Trust Fund			
All Other	\$2,690		\$2,690
Total	<u>\$153,974</u>	<u>\$40,772</u>	<u>\$113,202</u>

Carson City, Nevada
Full Cost Allocation Plan
Fiscal Year 2010

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$122,259			\$122,259
Allocated additions:				
1010100 - Board of Supervisors	\$279	\$254	\$533	
1010600 - City Manager	\$730	\$75	\$805	
1010701 - Finance	\$893	\$70	\$963	
1010720 - Purchasing	\$134	\$3	\$137	
1010800 - Internal Auditor		\$3	\$3	
Total allocated additions:	<u>\$2,036</u>	<u>\$405</u>	<u>\$2,441</u>	<u>\$2,441</u>
Total to be allocated	<u>\$124,295</u>	<u>\$405</u>		<u>\$124,700</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	\$45,465			\$45,465
POWER	\$50,722		\$50,722	
HEATING	\$17,164		\$17,164	
WATER/SEWER CHARGES	\$1,833		\$1,833	
STORM DRAIN	\$298		\$298	
R&M SERVICES	\$6,777			\$6,777
Departmental Expenditures	\$122,259		\$70,017	\$52,242
Additions: 1st				
Other	\$2,036	\$2,036		
Functional Cost	\$124,295	\$2,036	\$70,017	\$52,242
Reallocate Admin		(\$2,036)	\$1,166	\$870
Allocable Costs	\$124,295		\$71,183	\$53,112
1st Allocation	\$124,295		\$71,183	\$53,112
Additions: 2nd				
Other	\$405	\$405		
Functional Cost	\$405	\$405		
Reallocate Admin		(\$405)	\$232	\$173
Allocable Costs	\$405		\$232	\$173
2nd Allocation	\$405		\$232	\$173
Total allocated	\$124,700		\$71,415	\$53,285

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 %	\$3,402		\$3,402		\$3,402
Treasurer	1,882	12.831 %	\$9,133		\$9,133		\$9,133
Assessor	1,412	9.626 %	\$6,852		\$6,852	\$150	\$7,002
City Manager	3,279	22.355 %	\$15,913		\$15,913		\$15,913
Finance	1,548	10.554 %	\$7,512		\$7,512		\$7,512
Human Resources	3,052	20.807 %	\$14,811		\$14,811		\$14,811
Information Technology	2,027	13.819 %	\$9,837		\$9,837		\$9,837
Internal Auditor	142	0.968 %	\$689		\$689	\$15	\$704
Group Medical Insurance	164	1.118 %	\$796		\$796	\$17	\$813
Workers Compensation Ins	461	3.143 %	\$2,238		\$2,238	\$50	\$2,288
Total	<u>14,668</u>	<u>100.000 %</u>	<u>\$71,183</u>		<u>\$71,183</u>	<u>\$232</u>	<u>\$71,415</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	4	10.526 %	\$5,591		\$5,591		\$5,591
Treasurer	5	13.158 %	\$6,988		\$6,988		\$6,988
Assessor	6	15.789 %	\$8,386		\$8,386	\$130	\$8,516
City Manager	3	7.895 %	\$4,193		\$4,193		\$4,193
Finance	6	15.789 %	\$8,386		\$8,386		\$8,386
Human Resources	3	7.895 %	\$4,193		\$4,193		\$4,193
Information Technology	9	23.684 %	\$12,579		\$12,579		\$12,579
Welfare	1	2.632 %	\$1,398		\$1,398	\$22	\$1,420
Workers Compensation Ins	1	2.632 %	\$1,398		\$1,398	\$21	\$1,419
Total	<u>38</u>	<u>100.000 %</u>	<u>\$53,112</u>		<u>\$53,112</u>	<u>\$173</u>	<u>\$53,285</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	\$8,993	\$3,402	\$5,591
Treasurer	\$16,121	\$9,133	\$6,988
City Manager	\$20,106	\$15,913	\$4,193
Finance	\$15,898	\$7,512	\$8,386
Human Resources	\$19,004	\$14,811	\$4,193
Information Technology	\$22,416	\$9,837	\$12,579
Internal Auditor	\$704	\$704	
Assessor	\$15,518	\$7,002	\$8,516
Welfare	\$1,420		\$1,420
Group Medical Insurance	\$813	\$813	
Workers Compensation Ins	\$3,707	\$2,288	\$1,419
Total	<u>\$124,700</u>	<u>\$71,415</u>	<u>\$53,285</u>

Carson City, Nevada
Full Cost Allocation Plan
Fiscal Year 2010

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>
	\$1,158			\$1,158
Allocated additions:				
1 - Building Use Charge	\$499		\$499	
1010100 - Board of Supervisors	\$3	\$2	\$5	
1010600 - City Manager	\$7	\$1	\$8	
1010701 - Finance	\$9		\$9	
1010720 - Purchasing	\$1		\$1	
1010730 - City Hall	\$689	\$15	\$704	
1015034 - Facilities Maintenance		\$1,059	\$1,059	
Total allocated additions:	<u>\$1,208</u>	<u>\$1,077</u>	<u>\$2,285</u>	<u>\$2,285</u>
Total to be allocated	<u>\$2,366</u>	<u>\$1,077</u>		<u>\$3,443</u>

Internal Auditor
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Internal Audit</u>
<u>Other Expense and Cost</u>			
SALARIES & WAGES			
FRINGE BENEFITS			
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$1,158		\$1,158
Departmental Expenditures	\$1,158		\$1,158
 Additions: 1st			
Other	\$1,208	\$1,208	
Functional Cost	\$2,366	\$1,208	\$1,158
Reallocate Admin		(\$1,208)	\$1,208
Allocable Costs	\$2,366		\$2,366
1st Allocation	\$2,366		\$2,366
 Additions: 2nd			
Other	\$1,077	\$1,077	
Functional Cost	\$1,077	\$1,077	
Reallocate Admin		(\$1,077)	\$1,077
Allocable Costs	\$1,077		\$1,077
2nd Allocation	\$1,077		\$1,077
 Total allocated	\$3,443		\$3,443

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	216,113	0.225 %	\$5		\$5		\$5
Clerk	344,723	0.359 %	\$9		\$9		\$9
Recorder	354,265	0.369 %	\$9		\$9	\$4	\$13
Records Management	171,239	0.179 %	\$4		\$4		\$4
Public Safety Complex	365,992	0.382 %	\$9		\$9		\$9
Elections	214,157	0.223 %	\$5		\$5	\$3	\$8
Treasurer	477,379	0.498 %	\$12		\$12		\$12
Assessor	571,487	0.596 %	\$14		\$14	\$7	\$21
District Attorney	2,275,490	2.373 %	\$56		\$56		\$56
City Manager	534,441	0.557 %	\$13		\$13		\$13
Public Defender	1,296,104	1.352 %	\$32		\$32	\$16	\$48
Community Support	500	0.001 %					
Economic Development	661,063	0.689 %	\$16		\$16	\$8	\$24
Finance	665,868	0.694 %	\$16		\$16		\$16
Human Resources	289,559	0.302 %	\$7		\$7		\$7
Information Technology	1,453,577	1.516 %	\$36		\$36		\$36
Geographic Information Systems	304,130	0.317 %	\$8		\$8		\$8
Purchasing	103,573	0.108 %	\$3		\$3		\$3
City Hall	122,259	0.127 %	\$3		\$3		\$3
Welfare	382,174	0.399 %	\$9		\$9	\$5	\$14
Planning	455,543	0.475 %	\$11		\$11	\$6	\$17
Business License	104,797	0.109 %	\$3		\$3	\$1	\$4
Code Enforcement	173,653	0.181 %	\$4		\$4	\$2	\$6
Sheriff Administration	1,176,694	1.227 %	\$29		\$29	\$14	\$43
Sheriff Operations	6,611,627	6.895 %	\$163		\$163	\$80	\$243
Sheriff General Services	731,126	0.762 %	\$18		\$18	\$9	\$27
Detention Facility	3,714,626	3.874 %	\$92		\$92	\$45	\$137
Dispatch	1,729,182	1.803 %	\$43		\$43	\$21	\$64
Trinet Grant	72,205	0.075 %	\$2		\$2	\$1	\$3
Fire Administration	244,101	0.255 %	\$6		\$6	\$3	\$9
Warren Engine Co. No. 1	9,073	0.009 %					
Fire Operations	6,515,294	6.794 %	\$161		\$161	\$79	\$240
Fire Prevention	578,899	0.604 %	\$14		\$14	\$7	\$21
Fire Training	474,229	0.495 %	\$12		\$12	\$6	\$18
Emergency Management	164,165	0.171 %	\$4		\$4	\$2	\$6
Public Works	2,063,286	2.152 %	\$51		\$51	\$25	\$76
Juvenile Court	361,873	0.377 %	\$9		\$9	\$4	\$13
Juvenile Probation	1,525,276	1.591 %	\$38		\$38	\$19	\$57
Juvenile Detention	1,370,607	1.429 %	\$34		\$34	\$17	\$51
Justice Court	3,207,180	3.345 %	\$79		\$79	\$39	\$118
Alternative Sentencing	1,238,950	1.292 %	\$31		\$31	\$15	\$46

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>
Parks Administration	404,937	0.422 %	\$10		\$10	\$5	\$15
Park Maintenance	1,405,595	1.466 %	\$35		\$35	\$17	\$52
Grants, Gifts, Donations	138,567	0.145 %	\$3		\$3	\$2	\$5
Facilities Maintenance	1,443,625	1.505 %	\$36		\$36	\$18	\$54
Swimming Pool	718,896	0.750 %	\$18		\$18	\$9	\$27
Community Center	332,304	0.347 %	\$8		\$8	\$4	\$12
Recreation	553,571	0.577 %	\$14		\$14	\$7	\$21
Pony Express Pavilion	22,000	0.023 %	\$1		\$1		\$1
Sports	390,144	0.407 %	\$10		\$10	\$5	\$15
Library	1,583,821	1.652 %	\$39		\$39	\$19	\$58
Health	469,898	0.490 %	\$12		\$12	\$6	\$18
Landfill Administration	1,568,902	1.636 %	\$39		\$39	\$19	\$58
Animal Services	421,696	0.440 %	\$10		\$10	\$5	\$15
Cooperative Extension	144,515	0.151 %	\$4		\$4	\$2	\$6
Supplemental Indigent	1,300,936	1.357 %	\$32		\$32	\$16	\$48
Senior Citizens	420,428	0.438 %	\$10		\$10	\$5	\$15
Capital Acquisition	567,174	0.591 %	\$14		\$14	\$7	\$21
Carson City Transit	765,283	0.798 %	\$19		\$19	\$9	\$28
Library Gift	64,086	0.067 %	\$2		\$2	\$1	\$3
Administrative Assessment	61,774	0.064 %	\$2		\$2	\$1	\$3
Traffic/Transportation	98,283	0.102 %	\$2		\$2	\$1	\$3
Regional Transportation	2,291,247	2.389 %	\$57		\$57	\$28	\$85
Quality of Life	837,751	0.874 %	\$21		\$21	\$10	\$31
Street Maintenance	2,946,517	3.073 %	\$73		\$73	\$36	\$109
Grant Fund	2,785,515	2.905 %	\$69		\$69	\$34	\$103
Commissary Fund	201,008	0.210 %	\$5		\$5	\$2	\$7
Firefighter Retirement Medical	61,718	0.064 %	\$2		\$2	\$1	\$3
Capital Facilities	2,239	0.002 %					
Residential Construction	47,068	0.049 %	\$1		\$1	\$1	\$2
Debt Svc-Carson City	1,632	0.002 %					
Ambulance	3,927,175	4.095 %	\$97		\$97	\$48	\$145
Stormwater Drainage	545,851	0.569 %	\$13		\$13	\$7	\$20
Sewer Operation	3,525,151	3.676 %	\$87		\$87	\$43	\$130
Sewer Capitalization	29,109	0.030 %	\$1		\$1		\$1
Water	6,015,573	6.273 %	\$148		\$148	\$73	\$221
Building Permits	508,169	0.530 %	\$13		\$13	\$6	\$19
Cemetery	162,321	0.169 %	\$4		\$4	\$2	\$6
Fleet Management	780,910	0.814 %	\$19		\$19	\$9	\$28
Group Medical Insurance	7,407,098	7.724 %	\$183		\$183	\$90	\$273
Workers Compensation Ins	1,563,345	1.630 %	\$39		\$39	\$19	\$58
Insurance Fund	1,399,308	1.459 %	\$35		\$35	\$17	\$52

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>
Redevelopment	685,095	0.714 %	\$17		\$17	\$8	\$25
Redevelopment Revolving	12,729	0.013 %					
Redevelopment Tax	148						
School Debt Service	1,000	0.001 %					
Tourism Authority	361,881	0.377 %	\$9		\$9	\$4	\$13
Tricounty Railway	609,955	0.636 %	\$15		\$15	\$7	\$22
Sierra Forest Fire Protect	370,048	0.386 %	\$9		\$9	\$4	\$13
Sub-Conservancy District	359,376	0.375 %	\$9		\$9	\$4	\$13
Controller Trust Fund	310						
Medical	215,831	0.225 %	\$5		\$5	\$3	\$8
Environmental Health	342,929	0.358 %	\$8		\$8	\$4	\$12
Investigations	1,408,035	1.468 %	\$35		\$35	\$17	\$52
Justice Court	97,014	0.101 %	\$2		\$2	\$1	\$3
Ice Rink	184,999	0.199 %				\$3	\$3
V&T Spec. Infrastructure	1,000	0.001 %					
Total	<u>95,891,969</u>	<u>100.000 %</u>	<u>\$2,366</u>		<u>\$2,366</u>	<u>\$1,077</u>	<u>\$3,443</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	\$5	\$5
Clerk	\$9	\$9
Records Management	\$4	\$4
Public Safety Complex	\$9	\$9
Treasurer	\$12	\$12
District Attorney	\$56	\$56
City Manager	\$13	\$13
Finance	\$16	\$16
Human Resources	\$7	\$7
Information Technology	\$36	\$36
Geographic Information Systems	\$8	\$8
Purchasing	\$3	\$3
City Hall	\$3	\$3
Planning	\$17	\$17
Dispatch	\$64	\$64
Public Works	\$76	\$76
Facilities Maintenance	\$54	\$54
Recorder	\$13	\$13
Elections	\$8	\$8
Assessor	\$21	\$21
Public Defender	\$48	\$48
Community Support		
Economic Development	\$24	\$24
Welfare	\$14	\$14
Business License	\$4	\$4
Code Enforcement	\$6	\$6
Sheriff Administration	\$43	\$43
Investigations	\$52	\$52
Sheriff Operations	\$243	\$243
Sheriff General Services	\$27	\$27
Detention Facility	\$137	\$137
Trinet Grant	\$3	\$3
Fire Administration	\$9	\$9
Warren Engine Co. No. 1		
Fire Operations	\$240	\$240
Fire Prevention	\$21	\$21
Fire Training	\$18	\$18
Emergency Management	\$6	\$6
Juvenile Court	\$13	\$13
Juvenile Probation	\$57	\$57
Juvenile Detention	\$51	\$51
Justice Court	\$118	\$118

Internal Auditor
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Internal Audit</u>
Alternative Sentencing	\$46	\$46
Justice Court	\$3	\$3
Parks Administration	\$15	\$15
Park Maintenance	\$52	\$52
Grants, Gifts, Donations	\$5	\$5
Swimming Pool	\$27	\$27
Community Center	\$12	\$12
Recreation	\$21	\$21
Pony Express Pavilion	\$1	\$1
Ice Rink	\$3	\$3
Sports	\$15	\$15
Library	\$58	\$58
Health	\$18	\$18
Landfill Administration	\$58	\$58
Medical	\$8	\$8
Environmental Health	\$12	\$12
Animal Services	\$15	\$15
Cooperative Extension	\$6	\$6
Supplemental Indigent	\$48	\$48
Senior Citizens	\$15	\$15
Capital Acquisition	\$21	\$21
Carson City Transit	\$28	\$28
Library Gift	\$3	\$3
Administrative Assessment	\$3	\$3
Traffic/Transportation	\$3	\$3
Regional Transportation	\$85	\$85
V&T Spec. Infrastructure		
Quality of Life	\$31	\$31
Street Maintenance	\$109	\$109
Grant Fund	\$103	\$103
Commissary Fund	\$7	\$7
Firefighter Retirement Medical	\$3	\$3
Capital Facilities		
Residential Construction	\$2	\$2
Debt Svc-Carson City		
Ambulance	\$145	\$145
Stormwater Drainage	\$20	\$20
Sewer Operation	\$130	\$130
Sewer Capitalization	\$1	\$1
Water	\$221	\$221
Building Permits	\$19	\$19
Cemetery	\$6	\$6

Internal Auditor
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Internal Audit</u>
Fleet Management	\$28	\$28
Group Medical Insurance	\$273	\$273
Workers Compensation Ins	\$58	\$58
Insurance Fund	\$52	\$52
Redevelopment	\$25	\$25
Redevelopment Revolving		
Redevelopment Tax		
School Debt Service		
Tourism Authority	\$13	\$13
Tricounty Railway	\$22	\$22
Sierra Forest Fire Protect	\$13	\$13
Sub-Conservancy District	\$13	\$13
Controller Trust Fund		
Total	<u>\$3,443</u>	<u>\$3,443</u>

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>
	\$455,543			\$455,543
Allocated additions:				
1 - Building Use Charge	\$7,107		\$7,107	
2 - Equipment Use Charge	\$1,936		\$1,936	
1010100 - Board of Supervisors	\$1,041	\$946	\$1,987	
1010212 - Clerk	\$53,156	\$16,203	\$69,359	
1010500 - District Attorney	\$16,758	\$1,047	\$17,805	
1010600 - City Manager	\$2,719	\$279	\$2,998	
1010701 - Finance	\$2,942	\$240	\$3,182	
1010705 - Human Resources	\$693	\$66	\$759	
1010710 - Information Technology	\$20,274	\$894	\$21,168	
1010715 - Geographic Information Systems	\$6,024	\$52	\$6,076	
1010720 - Purchasing	\$56	\$1	\$57	
1010800 - Internal Auditor	\$11	\$6	\$17	
1011425 - Planning		\$7,207	\$7,207	
1015034 - Facilities Maintenance		\$20,073	\$20,073	
Total allocated additions:	<u>\$112,717</u>	<u>\$47,014</u>	<u>\$159,731</u>	<u>\$159,731</u>
Total to be allocated	<u>\$568,260</u>	<u>\$47,014</u>		<u>\$615,274</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	\$280,979			\$280,979
FRINGE BENEFITS	\$123,152			\$123,152
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$28,303			\$28,303
POWER	\$10,201		\$10,201	
HEATING	\$11,174		\$11,174	
WATER/SEWER CHARGES	\$1,451		\$1,451	
STORM DRAIN	\$283		\$283	
Departmental Expenditures	\$455,543		\$23,109	\$432,434
Additions: 1st				
Other	\$112,717	\$112,717		
Functional Cost	\$568,260	\$112,717	\$23,109	\$432,434
Reallocate Admin		(\$112,717)	\$5,718	\$106,999
Allocable Costs	\$568,260		\$28,827	\$539,433
Unallocated	(\$539,433)			(\$539,433)
1st Allocation	\$28,827		\$28,827	
Additions: 2nd				
Other	\$47,014	\$47,014		
Functional Cost	\$47,014	\$47,014		
Reallocate Admin		(\$47,014)	\$2,385	\$44,629
Allocable Costs	\$47,014		\$2,385	\$44,629
Unallocated	(\$44,629)			(\$44,629)
2nd Allocation	\$2,385		\$2,385	
Total allocated	\$31,212		\$31,212	

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 %	\$854		\$854	\$94	\$948
Planning	3,840	25.000 %	\$7,207		\$7,207		\$7,207
Building Permits	3,840	25.000 %	\$7,207		\$7,207	\$795	\$8,002
All Other	3,840	25.000 %	\$7,207		\$7,207	\$795	\$8,002
Public Works	3,385	22.038 %	\$6,352		\$6,352	\$701	\$7,053
Total	15,360	100.000 %	\$28,827		\$28,827	\$2,385	\$31,212

(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	\$7,207	\$7,207
Public Works	\$7,053	\$7,053
Recorder	\$948	\$948
Building Permits	\$8,002	\$8,002
All Other	\$8,002	\$8,002
Total	<u>\$31,212</u>	<u>\$31,212</u>

Carson City, Nevada
Full Cost Allocation Plan
Fiscal Year 2010

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>
	\$1,729,182			\$1,729,182
Allocated additions:				
1 - Building Use Charge	\$12,668		\$12,668	
2 - Equipment Use Charge	\$42,819		\$42,819	
1010100 - Board of Supervisors	\$3,950	\$3,589	\$7,539	
1010600 - City Manager	\$10,321	\$1,058	\$11,379	
1010701 - Finance	\$11,452	\$934	\$12,386	
1010705 - Human Resources	\$2,773	\$266	\$3,039	
1010710 - Information Technology	\$22,130	\$1,000	\$23,130	
1010715 - Geographic Information Systems	\$8,020	\$69	\$8,089	
1010720 - Purchasing	\$221	\$5	\$226	
1010800 - Internal Auditor	\$43	\$21	\$64	
1015034 - Facilities Maintenance		\$44,189	\$44,189	
Total allocated additions:	<u>\$114,397</u>	<u>\$51,131</u>	<u>\$165,528</u>	<u>\$165,528</u>
Total to be allocated	<u>\$1,843,579</u>	<u>\$51,131</u>		<u>\$1,894,710</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	\$1,120,755		\$1,120,755
FRINGE BENEFITS	\$407,287		\$407,287
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$201,140		\$201,140
Departmental Expenditures	\$1,729,182		\$1,729,182
Additions: 1st			
Other	\$114,397	\$114,397	
Functional Cost	\$1,843,579	\$114,397	\$1,729,182
Reallocate Admin		(\$114,397)	\$114,397
Allocable Costs	\$1,843,579		\$1,843,579
1st Allocation	\$1,843,579		\$1,843,579
Additions: 2nd			
Other	\$51,131	\$51,131	
Functional Cost	\$51,131	\$51,131	
Reallocate Admin		(\$51,131)	\$51,131
Allocable Costs	\$51,131		\$51,131
2nd Allocation	\$51,131		\$51,131
Total allocated	\$1,894,710		\$1,894,710

**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	94,073	90.316 %	\$1,665,044		\$1,665,044	\$46,179	\$1,711,223
Ambulance	6,563	6.301 %	\$116,162		\$116,162	\$3,222	\$119,384
All Other	2,610	2.506 %	\$46,196		\$46,196	\$1,281	\$47,477
Fire Operations	914	0.877 %	\$16,177		\$16,177	\$449	\$16,626
Total	104,160	100.000 %	\$1,843,579		\$1,843,579	\$51,131	\$1,894,710

(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	\$1,711,223	\$1,711,223
Fire Operations	\$16,626	\$16,626
Ambulance	\$119,384	\$119,384
All Other	\$47,477	\$47,477
Total	<u>\$1,894,710</u>	<u>\$1,894,710</u>

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>
	\$2,063,286			\$2,063,286
Allocated additions:				
1 - Building Use Charge	\$6,265		\$6,265	
2 - Equipment Use Charge	\$3,929		\$3,929	
1010100 - Board of Supervisors	\$4,714	\$4,283	\$8,997	
1010500 - District Attorney	\$30,059	\$1,878	\$31,937	
1010600 - City Manager	\$12,316	\$1,262	\$13,578	
1010701 - Finance	\$11,290	\$920	\$12,210	
1010705 - Human Resources	\$16,261	\$1,632	\$17,893	
1010710 - Information Technology	\$33,826	\$1,518	\$35,344	
1010715 - Geographic Information Systems	\$31,901	\$276	\$32,177	
1010720 - Purchasing	\$172	\$4	\$176	
1010800 - Internal Auditor	\$51	\$25	\$76	
1011425 - Planning	\$6,352	\$701	\$7,053	
1015034 - Facilities Maintenance		\$20,436	\$20,436	
Total allocated additions:	<u>\$157,136</u>	<u>\$32,935</u>	<u>\$190,071</u>	<u>\$190,071</u>
Total to be allocated	<u>\$2,220,422</u>	<u>\$32,935</u>		<u>\$2,253,357</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	\$1,449,020		\$18,982	\$1,430,038
FRINGE BENEFITS	\$529,233		\$6,933	\$522,300
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$85,033		\$1,114	\$83,919
Departmental Expenditures	\$2,063,286		\$27,029	\$2,036,257
Additions: 1st				
Other	\$157,136	\$157,136		
Functional Cost	\$2,220,422	\$157,136	\$27,029	\$2,036,257
Reallocate Admin		(\$157,136)	\$2,058	\$155,078
Allocable Costs	\$2,220,422		\$29,087	\$2,191,335
Unallocated	(\$29,087)		(\$29,087)	
1st Allocation	\$2,191,335			\$2,191,335
Additions: 2nd				
Other	\$32,935	\$32,935		
Functional Cost	\$32,935	\$32,935		
Reallocate Admin		(\$32,935)	\$431	\$32,504
Allocable Costs	\$32,935		\$431	\$32,504
Unallocated	(\$431)		(\$431)	
2nd Allocation	\$32,504			\$32,504
Total allocated	\$2,223,839			\$2,223,839

**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	4,936	50.015 %	\$1,096,001		\$1,096,001	\$16,257	\$1,112,258
Sewer Operation	2,966	30.054 %	\$658,577		\$658,577	\$9,769	\$668,346
Street Maintenance	331	3.354 %	\$73,496		\$73,496	\$1,090	\$74,586
Regional Transportation	299	3.030 %	\$66,391		\$66,391	\$985	\$67,376
CC Sanitary Landfill	328	3.324 %	\$72,830		\$72,830	\$1,080	\$73,910
Stormwater Drainage	509	5.158 %	\$113,020		\$113,020	\$1,676	\$114,696
Building Permits	405	4.104 %	\$89,927		\$89,927	\$1,334	\$91,261
Fleet Management	95	0.961 %	\$21,093		\$21,093	\$313	\$21,406
Total	<u>9,869</u>	<u>100.000 %</u>	<u>\$2,191,335</u>		<u>\$2,191,335</u>	<u>\$32,504</u>	<u>\$2,223,839</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	\$67,376	\$67,376
Street Maintenance	\$74,586	\$74,586
Stormwater Drainage	\$114,696	\$114,696
Sewer Operation	\$668,346	\$668,346
Water	\$1,112,258	\$1,112,258
Building Permits	\$91,261	\$91,261
CC Sanitary Landfill	\$73,910	\$73,910
Fleet Management	\$21,406	\$21,406
Total	<u>\$2,223,839</u>	<u>\$2,223,839</u>

Carson City, Nevada
Full Cost Allocation Plan
Fiscal Year 2010

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 departments.
- **Public Safety Complex** – These costs include maintenance and custodial services and are allocated to departments based on square footage occupied by departments.
- **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 building with multiple occupants and are allocated to departments based on square footage maintained.

Prepared by:

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>
	\$1,443,625			\$1,443,625
Allocated additions:				
2 - Equipment Use Charge	\$11,119		\$11,119	
1010100 - Board of Supervisors	\$3,298	\$2,997	\$6,295	
1010600 - City Manager	\$8,617	\$883	\$9,500	
1010701 - Finance	\$9,207	\$748	\$9,955	
1010705 - Human Resources	\$1,803	\$173	\$1,976	
1010710 - Information Technology	\$22,536	\$1,006	\$23,542	
1010715 - Geographic Information Systems	\$12,190	\$105	\$12,295	
1010720 - Purchasing	\$3,980	\$88	\$4,068	
1010800 - Internal Auditor	\$36	\$18	\$54	
Total allocated additions:	<u>\$72,786</u>	<u>\$6,018</u>	<u>\$78,804</u>	<u>\$78,804</u>
Total to be allocated	<u><u>\$1,516,411</u></u>	<u><u>\$6,018</u></u>		<u><u>\$1,522,429</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	\$820,047	\$56,091	\$34,688	\$19,927	\$23,207	\$296,283	\$389,851
FRINGE BENEFITS	\$312,865	\$21,400	\$13,234	\$7,603	\$8,854	\$113,038	\$148,736
<u>Other Expense and Cost</u>							
SERVICES & SUPPLIES	\$131,469	\$8,992	\$5,561	\$3,195	\$3,721	\$47,500	\$62,500
BUILDING REPAIR & MAINT	\$122,331		\$11,343	\$6,516	\$7,589	\$96,883	
CUSTODIAL SUPPLIES	\$56,913						\$56,913
Departmental Expenditures	\$1,443,625	\$86,483	\$64,826	\$37,241	\$43,371	\$553,704	\$658,000
Additions: 1st							
Other	\$72,786	\$72,786					
Functional Cost	\$1,516,411	\$159,269	\$64,826	\$37,241	\$43,371	\$553,704	\$658,000
Reallocate Admin		(\$159,269)	\$7,608	\$4,370	\$5,090	\$64,981	\$77,220
Allocable Costs	\$1,516,411		\$72,434	\$41,611	\$48,461	\$618,685	\$735,220
1st Allocation	\$1,516,411		\$72,434	\$41,611	\$48,461	\$618,685	\$735,220
Additions: 2nd							
Other	\$6,018	\$6,018					
Functional Cost	\$6,018	\$6,018					
Reallocate Admin		(\$6,018)	\$287	\$165	\$192	\$2,455	\$2,919
Allocable Costs	\$6,018		\$287	\$165	\$192	\$2,455	\$2,919
2nd Allocation	\$6,018		\$287	\$165	\$192	\$2,455	\$2,919
Total allocated	\$1,522,429		\$72,721	\$41,776	\$48,653	\$621,140	\$738,139

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 %	\$3,462		\$3,462		\$3,462
Treasurer	1,882	12.831 %	\$9,294		\$9,294		\$9,294
Assessor	1,412	9.626 %	\$6,973		\$6,973	\$199	\$7,172
City Manager	3,279	22.355 %	\$16,192		\$16,192		\$16,192
Finance	1,548	10.554 %	\$7,644		\$7,644		\$7,644
Human Resources	3,052	20.807 %	\$15,071		\$15,071		\$15,071
Information Technology	2,027	13.819 %	\$10,010		\$10,010		\$10,010
Internal Auditor	142	0.968 %	\$701		\$701		\$701
Group Medical Insurance	164	1.118 %	\$810		\$810	\$23	\$833
Workers Compensation Ins	461	3.143 %	\$2,277		\$2,277	\$65	\$2,342
Total	<u>14,668</u>	<u>100.000 %</u>	<u>\$72,434</u>		<u>\$72,434</u>	<u>\$287</u>	<u>\$72,721</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 %	\$1,233		\$1,233	\$9	\$1,242
Planning	3,840	25.000 %	\$10,403		\$10,403		\$10,403
Building Permits	3,840	25.000 %	\$10,403		\$10,403	\$78	\$10,481
All Other	3,840	25.000 %	\$10,403		\$10,403	\$78	\$10,481
Public Works	3,385	22.038 %	\$9,169		\$9,169		\$9,169
Total	15,360	100.000 %	\$41,611		\$41,611	\$165	\$41,776

(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 %	\$7,338		\$7,338	\$35	\$7,373
Records Management	1,920	3.568 %	\$1,729		\$1,729		\$1,729
Collections	336	0.624 %	\$303		\$303	\$1	\$304
District Attorney	7,358	13.675 %	\$6,627		\$6,627		\$6,627
Detention Facility	5,590	10.389 %	\$5,035		\$5,035	\$24	\$5,059
Justice Court	30,454	56.602 %	\$27,429		\$27,429	\$132	\$27,561
Total	53,805	100.000 %	\$48,461		\$48,461	\$192	\$48,653

(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	175	2.004 %	\$12,401		\$12,401	\$53	\$12,454
Swimming Pool	721	8.258 %	\$51,091		\$51,091	\$220	\$51,311
Cemetery	52	0.596 %	\$3,685		\$3,685	\$16	\$3,701
Community Center	425	4.868 %	\$30,116		\$30,116	\$130	\$30,246
Fire Administration	826	9.461 %	\$58,531		\$58,531	\$252	\$58,783
Health	796	9.117 %	\$56,405		\$56,405	\$243	\$56,648
Juvenile Detention	507	5.807 %	\$35,926		\$35,926	\$155	\$36,081
Parks Administration	1,114	12.759 %	\$78,939		\$78,939	\$340	\$79,279
Library	239	2.737 %	\$16,936		\$16,936	\$73	\$17,009
Dispatch	517	5.921 %	\$36,635		\$36,635		\$36,635
Detention Facility	53	0.607 %	\$3,756		\$3,756	\$16	\$3,772
Fleet Management	64	0.733 %	\$4,535		\$4,535	\$20	\$4,555
Senior Citizens	433	4.959 %	\$30,683		\$30,683	\$132	\$30,815
All Other	2,460	28.175 %	\$174,317		\$174,317	\$750	\$175,067
Public Works	159	1.821 %	\$11,267		\$11,267		\$11,267
Sheriff Administration	190	2.177 %	\$13,462		\$13,462	\$55	\$13,517
Total	<u>8,731</u>	<u>100.000 %</u>	<u>\$618,685</u>		<u>\$618,685</u>	<u>\$2,455</u>	<u>\$621,140</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>
Board of Supervisors	701	0.240 %	\$1,765		\$1,765		\$1,765
Recorder	8,602	2.946 %	\$21,661		\$21,661	\$95	\$21,756
Records Management	1,920	0.658 %	\$4,835		\$4,835		\$4,835
Treasurer	1,882	0.645 %	\$4,739		\$4,739		\$4,739
Collections	336	0.115 %	\$846		\$846	\$4	\$850
District Attorney	7,358	2.520 %	\$18,528		\$18,528		\$18,528
City Manager	3,279	1.123 %	\$8,257		\$8,257		\$8,257
Finance	1,548	0.530 %	\$3,898		\$3,898		\$3,898
Human Resources	3,052	1.045 %	\$7,685		\$7,685		\$7,685
Information Technology	2,027	0.694 %	\$5,104		\$5,104		\$5,104
Internal Auditor	142	0.049 %	\$358		\$358		\$358
Planning	3,840	1.315 %	\$9,670		\$9,670		\$9,670
Sheriff Administration	4,080	1.397 %	\$10,274		\$10,274	\$45	\$10,319
Sheriff General Services	3,500	1.199 %	\$8,813		\$8,813	\$39	\$8,852
Dispatch	3,000	1.027 %	\$7,554		\$7,554		\$7,554
Fire Administration	5,200	1.781 %	\$13,094		\$13,094	\$58	\$13,152
Fire Training	2,600	0.890 %	\$6,547		\$6,547	\$29	\$6,576
Juvenile Probation	4,050	1.387 %	\$10,198		\$10,198	\$45	\$10,243
Juvenile Detention	5,480	1.877 %	\$13,799		\$13,799	\$61	\$13,860
Justice Court	30,454	10.430 %	\$76,687		\$76,687	\$338	\$77,025
Parks Administration	5,247	1.797 %	\$13,213		\$13,213	\$58	\$13,271
Community Center	43,230	14.806 %	\$108,858		\$108,858	\$479	\$109,337
Recreation	1,240	0.425 %	\$3,122		\$3,122	\$14	\$3,136
Health	15,375	5.266 %	\$38,716		\$38,716	\$171	\$38,887
Animal Services	2,500	0.856 %	\$6,295		\$6,295	\$28	\$6,323
Cooperative Extension	3,840	1.315 %	\$9,670		\$9,670	\$43	\$9,713
Senior Citizens	32,836	11.246 %	\$82,685		\$82,685	\$364	\$83,049
Regional Transportation	120	0.041 %	\$302		\$302	\$1	\$303
Street Maintenance	12,263	4.200 %	\$30,880		\$30,880	\$136	\$31,016
Stormwater Drainage	3,647	1.249 %	\$9,184		\$9,184	\$40	\$9,224
Sewer Operation	8,406	2.879 %	\$21,167		\$21,167	\$93	\$21,260
Water	3,416	1.170 %	\$8,602		\$8,602	\$38	\$8,640
Building Permits	3,840	1.315 %	\$9,670		\$9,670	\$43	\$9,713
Cemetery	1,452	0.497 %	\$3,656		\$3,656	\$16	\$3,672
Fleet Management	650	0.223 %	\$1,637		\$1,637	\$7	\$1,644
Group Medical Insurance	164	0.056 %	\$413		\$413	\$2	\$415
Workers Compensation Ins	461	0.158 %	\$1,161		\$1,161	\$5	\$1,166
All Other	60,234	20.633 %	\$151,677		\$151,677	\$667	\$152,344
Total	<u>291,972</u>	<u>100.000 %</u>	<u>\$735,220</u>		<u>\$735,220</u>	<u>\$2,919</u>	<u>\$738,139</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	\$5,227	\$3,462				\$1,765
Records Management	\$6,564			\$1,729		\$4,835
Treasurer	\$14,033	\$9,294				\$4,739
District Attorney	\$25,155			\$6,627		\$18,528
City Manager	\$24,449	\$16,192				\$8,257
Finance	\$11,542	\$7,644				\$3,898
Human Resources	\$22,756	\$15,071				\$7,685
Information Technology	\$15,114	\$10,010				\$5,104
Internal Auditor	\$1,059	\$701				\$358
Planning	\$20,073		\$10,403			\$9,670
Dispatch	\$44,189				\$36,635	\$7,554
Public Works	\$20,436		\$9,169		\$11,267	
Recorder	\$30,371		\$1,242	\$7,373		\$21,756
Collections	\$1,154			\$304		\$850
Assessor	\$7,172	\$7,172				
Sheriff Administration	\$23,836				\$13,517	\$10,319
Sheriff General Services	\$8,852					\$8,852
Detention Facility	\$8,831			\$5,059	\$3,772	
Fire Administration	\$71,935				\$58,783	\$13,152
Fire Training	\$6,576					\$6,576
Juvenile Probation	\$10,243					\$10,243
Juvenile Detention	\$49,941				\$36,081	\$13,860
Justice Court	\$104,586			\$27,561		\$77,025
Parks Administration	\$92,550				\$79,279	\$13,271
Swimming Pool	\$51,311				\$51,311	
Community Center	\$139,583				\$30,246	\$109,337
Recreation	\$3,136					\$3,136
Library	\$17,009				\$17,009	
Health	\$95,535				\$56,648	\$38,887
Animal Services	\$18,777				\$12,454	\$6,323
Cooperative Extension	\$9,713					\$9,713
Senior Citizens	\$113,864				\$30,815	\$83,049
Regional Transportation	\$303					\$303
Street Maintenance	\$31,016					\$31,016
Stormwater Drainage	\$9,224					\$9,224
Sewer Operation	\$21,260					\$21,260
Water	\$8,640					\$8,640
Building Permits	\$20,194		\$10,481			\$9,713
Cemetery	\$7,373				\$3,701	\$3,672
Fleet Management	\$6,199				\$4,555	\$1,644

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	\$1,248	\$833				\$415
Workers Compensation Ins	\$3,508	\$2,342				\$1,166
All Other	\$337,892		\$10,481		\$175,067	\$152,344
Total	\$1,522,429	\$72,721	\$41,776	\$48,653	\$621,140	\$738,139