

**Carson City  
Request for Board Action**

**Date Submitted:** 2/07/12

**Agenda Date Requested:** 2/16/12

**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, 2011. (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, 2011 for use in preparing the FY 2013 Carson City Budget. As per last year, the city will use the OMB Circular A-87 Cost plan and will remove any costs associated with the City Manager's Office from the allocation for amounts charged to the Quality of Life Special Revenue Fund. The City will use the Full Cost Allocation plan for amounts charged to all other Enterprise and Special Revenue Funds.

**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, 2011.

**Explanation of Recommended Board Action:** The Carson City Cost Allocation Plan for the fiscal year ended June 30, 2011 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, 2011. 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.

As per last year, the City will use the OMB Circular A-87 cost plan and will also remove any costs associated with the City Manager's Office from the allocation for amounts charged to the Quality of Life Special Revenue Fund.

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

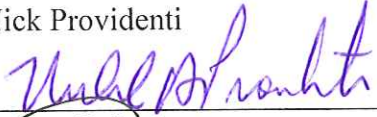



**Fiscal Impact:** Expenditures to the various Special Revenue Funds and Enterprise Funds and revenues to the General Fund as attached.

**Explanation of Impact:** Will be used to prepare the FY 2013 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, 2011 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:**  Date: 2/6/12  
(Department Head)  
:  Date: 2/2/12  
(City Manager)  
:  Date: 2/7/12  
(District Attorney)  
:  Date: 2/7/12  
(Finance Director)

**Board Action Taken:**

Motion: \_\_\_\_\_ 1) \_\_\_\_\_ Aye/Nay  
2) \_\_\_\_\_ \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
(Vote Recorded By)

1/26/2012

Carson City, Nevada

Schedule A.001 Allocated Costs by Department

Fiscal Year 2011

<u>Central Service Departments</u>	<u>Full Cost Plan</u>	<u>OMB A-87 Plan</u>
	<u>Quality of Life</u>	<u>Quality of Life</u>
Building Use Charge		
Equipment Use Charge		
Board of Supervisors	3,545	
Clerk	43,771	
Records Management		
Public Safety Complex		
Treasurer	5,227	3,472
District Attorney	37,187	36,863
City Manager	4,797	4,771
Finance	10,740	10,694
Human Resources	248	246
Information Technology	5,957	5,925
Geographic Information Systems	7,981	7,929
Purchasing	6,023	5,993
City Hall		
Internal Auditor	77	77
Dispatch		
Public Works		
Facilities Maintenance	-	-
Subtotal	125,553	75,970
Take out City Manger per BOS		(4,771)
New total	125,553	71,199
Add 3% for FY 11-12	129,320	73,335
Total to allocate	129,320	73,335

2/2/2012  
 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>	<u>Regional Transportation</u>	<u>Quality of Life</u>
Building Use Charge						
Equipment Use Charge						
Board of Supervisors	763	2,041	4,020	360	1,118	3,545
Clerk					35,017	43,771
Records Management						
Public Safety Complex						
Treasurer	4,924	4,924	10,678	48,440	4,924	5,227
District Attorney			14,518		27,508	37,187
City Manager	1,033	2,761	5,440	486	1,513	4,797
Finance	1,338	8,717	6,554	471	1,561	10,740
Human Resources	62	2,606	62	62	124	248
Information Technology	77	4,221	253	1,056	2,142	5,957
Geographic Information Systems					19,687	7,981
Purchasing	199	158	1,121	5	20,518	6,023
City Hall						
Internal Auditor	17	45	87	8	25	77
Planning						
Dispatch						
Public Works					232,985	-
Facilities Maintenance	7,240	73,392	-	-	226	-
Subtotal	15,653	98,865	42,733	50,888	347,348	125,553
Take out Pub Wks	-	-	-	-	(232,985)	-
Totals without Public Works	15,653	98,865	42,733	50,888	114,363	125,553
Add 3% for FY 12-13	16,123	101,831	44,015	52,415	117,794	129,320
Reduce to A-87 Plan - See Tab						(55,985)
Add PW per Andy B. Allocation					121,279	
Parking Shortfall from RDA						
Add funding for Fire Training						
Total to allocate	16,123	101,831	44,015	52,415	239,073	73,335
Amount Actually budgeted in FY 12	0	135,375	37,941	0	433,170	88,156
Amount to budget in FY 13	0	101,831	44,015	0	239,073	73,335
Monthly Amount		8,486	3,668		19,923	6,111

<u>Street Maintenance</u>	<u>Commissary Fund</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>
16,128	1,082	19,700	1,447	17,911	144	29,097	1,738	833
6,381	4,924	4,924	47,636	53,938	4,924	55,306	4,924	4,924
6,367		764	8,660	15,282		22,159	4,075	
21,821	1,465	26,654	1,958	24,234	195	39,368	2,352	1,127
22,040	1,794	25,032	1,432	35,553	98	63,596	1,943	1,087
1,302	124	1,178	7,446	1,302		1,427	186	124
25,838	1,120	30,985	2,775	26,506	340	33,360	4,519	2,202
8,779								
2,915	196	2,329	661	4,868	10,082	67,411	41	32
350	24	428	31	389	3	632	38	18
		129,521						
22,864			159,683	635,144		974,477		
23,123	-	-	6,876	15,849	-	6,441	11,990	6,222
157,908	10,729	241,515	238,605	830,976	15,786	1,293,274	31,806	16,569
(22,864)	-	-	(159,683)	(635,144)	-	(974,477)	-	-
135,044	10,729	241,515	78,922	195,832	15,786	318,797	31,806	16,569
139,095	11,051	248,760	81,290	201,707	16,260	328,361	32,760	17,066
44,561			259,746	830,707		986,948	97,247	
10,000			10,000	20,000		10,000		
193,656	11,051	248,760	351,036	1,052,414	16,260	1,325,309	130,007	17,066
273,235	10,813	237,889	273,362	963,928		1,612,141	0	0
193,656	11,051	248,760	351,036	1,068,674		1,325,309	130,007	0
16,138	921	20,730	29,253	89,056		110,442	10,834	

<u>Fleet Management</u>	<u>Group Medical Insurance</u>	<u>Workers Compensation Ins</u>	<u>Insurance Fund</u>	<u>Redevelopment</u>	<u>Redevelopment Revolving</u>	<u>Redevelopment Tax</u>	<u>Total</u>
	576		1,619				2,195
4,110	36,113		3,129	7,589	2,648	898	163,898
						35,016	113,804
4,924	4,924		4,924	4,924	5,173	4,924	301,736
			2,548	34,895	35,914		209,877
5,561	48,863		4,235	10,268	3,583	1,215	221,761
5,452	46,655		(515)	3,335	9,356	1,418	254,132
373	15,397		7,801	62	186		40,072
7,542	3,692		1,856	1,578	5,072		183,547
						22,456	36,447
428	9,513		2,982	1,917	1,235	571	133,205
	637		2,946				3,583
90	784		68	165	57	19	3,561
						206	-
24,941							129,521
29,570	1,183		3,322	-	-	-	2,050,094
82,991	168,337		34,915	64,733	63,224	44,061	56,398
(24,941)	-		-	-	-	-	-
58,050	168,337		34,915	64,733	63,224	44,061	56,398
59,792	173,387		35,962	66,675	65,121	45,383	58,090
58,115					20,000		
117,907	173,387		35,962	66,675	85,121	45,383	58,090
90,292	298,377		61,584	139,603	144,289		
117,907	173,387		35,962	66,675	188,593		
9,826	14,449		2,997	5,556	15,716		

CARSON CITY, NEVADA  
FULL COST ALLOCATION PLAN

Fiscal Year 2011  
Prepared February 2, 2012

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

## **COST ALLOCATION METHODOLOGY**

### **INTRODUCTION**

The Full Cost Allocation Plan was prepared using a consistent approach and treatment of direct or indirect costs; in no case have costs charged as direct costs to programs been included as indirect costs. Actual expenditure information was obtained from the financial statements for the year ended June 30, 2011. Statistics used to allocate costs were taken from FY 2011 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.



## **COST ALLOCATION METHODOLOGY**

### **FORMAT**

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

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

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

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

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

## **COST ALLOCATION METHODOLOGY**

### **FORMAT (Continued)**

3. Costs to be Allocated by Function – costs for each Central Service are functionalized to the extent deemed necessary to insure the application of allocation basis which most closely correlate with the benefits derived by receiving programs. Total costs allocated are the same as reflected on the previous schedule. Functions of the central services are listed across the top of the page and a detailed schedule is provided on each function.
4. Detail Allocation – detailed schedule of the allocation of each function is provided on all allocated functions except for General Administration. Costs of General Administration are re-allocated to all other agency functions based on functional costs unless otherwise noted.
5. Departmental Cost Allocation Summary – provides a summary of the costs allocated by function. The programs that 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>Economic Development</u>	<u>Northgate</u>	<u>Welfare</u>	<u>Planning</u>
Building Use Charge	\$70,625		\$2,913	\$4,961					
Equipment Use Charge									
Board of Supervisors Clerk	\$1,899	\$1,060		\$2,771	\$6,116	\$3,322	\$157	\$1,883	\$2,076
Records Management		\$3,031							
Public Safety Complex Treasurer	\$42,022		\$1,692						
District Attorney	\$12,481			\$6,113					\$21,396
City Manager	\$2,569	\$1,434		\$3,750	\$8,274	\$4,495	\$212	\$2,548	\$2,809
Finance	\$2,301	\$2,527		\$3,647	\$9,655	\$5,245	\$247	\$2,804	\$2,598
Human Resources	\$248	\$496		\$496				\$124	\$310
Information Technology	\$5,043	\$3,889		\$49,687				\$2,046	\$21,174
Geographic Information Systems	\$29,000			\$52,941		\$3,192			\$2,926
Purchasing	\$53	\$45		\$31	\$1,668	\$906	\$43	\$336	\$44
City Hall				\$13,591				\$2,316	
Internal Auditor	\$41	\$23		\$60	\$133	\$72	\$3	\$41	\$45
Dispatch									
Public Works									
Facilities Maintenance	\$26,946		\$1,075	\$7,515					\$13,574
Subtotal	<u>\$193,228</u>	<u>\$12,505</u>	<u>\$5,680</u>	<u>\$145,563</u>	<u>\$25,846</u>	<u>\$17,232</u>	<u>\$662</u>	<u>\$12,098</u>	<u>\$66,952</u>
Proposed Costs	\$193,228	\$12,505	\$5,680	\$145,563	\$25,846	\$17,232	\$662	\$12,098	\$66,952



Allocated Costs by Department

Central Service Departments	<u>Business License</u>	<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>
Building Use Charge							\$48,459		
Equipment Use Charge									
Board of Supervisors Clerk	\$724	\$1,066	\$5,918	\$9,477	\$27,979	\$3,311	\$18,089	\$526	\$1,205
Records Management									
Public Safety Complex			\$1,501				\$36,154		
Treasurer			\$828						
District Attorney			\$40,498						\$4,075
City Manager	\$980	\$1,443	\$8,008	\$12,823	\$37,855	\$4,481	\$24,476	\$711	\$1,630
Finance	\$977	\$939	\$7,124	\$10,703	\$29,993	\$4,290	\$20,233	\$869	\$1,387
Human Resources	\$124	\$62	\$27,052	\$1,054	\$2,915	\$558	\$1,985	\$124	\$19,482
Information Technology	\$2,037	\$2,771	\$371,898	\$24,348	\$75,047	\$9,423	\$47,593	\$1,495	\$91,785
Geographic Information Systems	\$1,862		\$2,926						\$19,155
Purchasing	\$22	\$1	\$497	\$217	\$357	\$51	\$384	\$30	\$46
City Hall									
Internal Auditor	\$16	\$23	\$129	\$206	\$607	\$72	\$393	\$11	\$26
Dispatch					\$1,770,278				
Public Works									
Facilities Maintenance	\$3,171		\$25,823			\$6,599	\$12,429		\$63,170
Subtotal	<u>\$9,913</u>	<u>\$6,305</u>	<u>\$492,202</u>	<u>\$58,828</u>	<u>\$1,945,031</u>	<u>\$28,785</u>	<u>\$210,195</u>	<u>\$3,766</u>	<u>\$201,961</u>
Proposed Costs	\$9,913	\$6,305	\$492,202	\$58,828	\$1,945,031	\$28,785	\$210,195	\$3,766	\$201,961

Carson City, Nevada  
Allocated Costs by Department

Central Service Departments	<u>Warren Engine Co No 1</u>	<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>
Building Use Charge									\$264,002
Equipment Use Charge									
Board of Supervisors Clerk	\$21	\$32,437	\$2,420	\$2,395	\$727	\$2,170	\$6,993	\$6,973	\$13,910
Records Management									\$120,794
Public Safety Complex Treasurer									\$160,347
District Attorney						\$145,182			
City Manager	\$28	\$43,887	\$3,275	\$3,240	\$983	\$2,936	\$9,462	\$9,435	\$18,821
Finance	\$35	\$32,757	\$3,174	\$2,512	\$1,018	\$2,786	\$7,972	\$8,384	\$17,115
Human Resources		\$2,729	\$434	\$186	\$124	\$248	\$744	\$25,129	\$13,897
Information Technology		\$83,942	\$6,804	\$5,750	\$1,938	\$4,890	\$18,907	\$18,677	\$87,532
Geographic Information Systems									
Purchasing	\$6	\$568	\$23	\$81	\$34	\$201	\$358	\$159	\$493
City Hall									
Internal Auditor		\$704	\$53	\$52	\$16	\$47	\$152	\$151	\$302
Dispatch		\$5,907							
Public Works									
Facilities Maintenance				\$4,903			\$7,636	\$34,798	\$97,521
Subtotal	<u>\$90</u>	<u>\$202,931</u>	<u>\$16,183</u>	<u>\$19,119</u>	<u>\$4,840</u>	<u>\$158,460</u>	<u>\$52,224</u>	<u>\$103,706</u>	<u>\$794,734</u>
Proposed Costs	\$90	\$202,931	\$16,183	\$19,119	\$4,840	\$158,460	\$52,224	\$103,706	\$794,734

Allocated Costs by Department

Central Service Departments	<u>Alternative Sentencing</u>	<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>
Building Use Charge									
Equipment Use Charge									
Board of Supervisors Clerk	\$5,753	\$877	\$2,535	\$4,894	\$621	\$3,145	\$1,362	\$2,184	\$62
Records Management									
Public Safety Complex									
Treasurer			\$513						
District Attorney			\$40,498						
City Manager	\$7,784	\$1,187	\$3,430	\$6,621	\$840	\$4,254	\$1,843	\$2,955	\$84
Finance	\$7,202	\$1,385	\$3,109	\$6,525	\$981	\$11,415	\$3,033	\$4,610	\$98
Human Resources	\$3,288		\$373	\$620		\$2,481	\$496	\$100,082	
Information Technology	\$15,406		\$7,160	\$10,917		\$5,834	\$2,801	\$5,617	
Geographic Information Systems									
Purchasing	\$115	\$239	\$42	\$2,090	\$594	\$302	\$136	\$68	\$17
City Hall									
Internal Auditor	\$125	\$19	\$55	\$106	\$13	\$68	\$29	\$47	\$1
Dispatch									
Public Works									
Facilities Maintenance			\$87,566			\$23,753	\$129,176	\$2,338	
Subtotal	<u>\$39,673</u>	<u>\$3,707</u>	<u>\$145,281</u>	<u>\$31,773</u>	<u>\$3,049</u>	<u>\$51,252</u>	<u>\$138,876</u>	<u>\$117,901</u>	<u>\$262</u>
Proposed Costs	\$39,673	\$3,707	\$145,281	\$31,773	\$3,049	\$51,252	\$138,876	\$117,901	\$262

Allocated Costs by Department

Central Service Departments	<u>Ice Rink</u>	<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>
Building Use Charge									
Equipment Use Charge									
Board of Supervisors Clerk	\$483	\$2,033	\$7,486	\$2,196	\$6,941	\$1,739	\$1,253	\$2,137	
Records Management									
Public Safety Complex									
Treasurer					\$18,802				\$4,924
District Attorney			\$15,792	\$24,197					
City Manager	\$654	\$2,750	\$10,130	\$2,971	\$9,391	\$2,353	\$1,696	\$2,891	
Finance	\$624	\$8,249	\$10,263	\$2,864	\$9,404	\$3,247	\$1,502	\$3,487	
Human Resources		\$1,798	\$8,314	\$51,003	\$558	\$248	\$186	\$434	
Information Technology	\$366	\$3,045	\$16,951	\$13,915	\$12,506	\$1,371	\$3,661	\$5,043	
Geographic Information Systems									
Purchasing	\$713	\$262	\$497	\$391	\$1,052	\$1,169	\$7	\$268	
City Hall									
Internal Auditor	\$16	\$44	\$162	\$48	\$151	\$38	\$27	\$46	
Dispatch									
Public Works					\$88,092				
Facilities Maintenance			\$11,876	\$54,723				\$114,771	
Subtotal	<u>\$2,856</u>	<u>\$18,181</u>	<u>\$81,471</u>	<u>\$152,308</u>	<u>\$146,897</u>	<u>\$10,165</u>	<u>\$8,332</u>	<u>\$129,077</u>	<u>\$4,924</u>
Proposed Costs	\$2,856	\$18,181	\$81,471	\$152,308	\$146,897	\$10,165	\$8,332	\$129,077	\$4,924

Carson City, Nevada  
Allocated Costs by Department

Central Service Departments	<u>Airport</u>	<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>
Building Use Charge									
Equipment Use Charge									
Board of Supervisors		\$763	\$6,527	\$45	\$2,041	\$2,184	\$4,020	\$482	\$299
Clerk	\$35,017								
Records Management									
Public Safety Complex									
Treasurer	\$4,924	\$4,924	\$4,924	\$6,377	\$4,924	\$4,924	\$10,678	\$4,924	\$4,924
District Attorney							\$14,518		
City Manager		\$1,033	\$8,831	\$60	\$2,761	\$2,955	\$5,440	\$652	\$405
Finance		\$1,383	\$10,305	\$69	\$8,717	\$3,450	\$6,554	\$762	\$469
Human Resources		\$62			\$2,606		\$62		
Information Technology		\$77			\$4,221		\$253		\$7
Geographic Information Systems									
Purchasing		\$199	\$1,781	\$12	\$158	\$1,039	\$1,121	\$598	\$81
City Hall									
Internal Auditor		\$17	\$142	\$1	\$45	\$47	\$87	\$10	\$7
Dispatch									
Public Works						(\$32,000)			
Facilities Maintenance		\$7,240			\$73,392				
Subtotal	<u>\$39,941</u>	<u>\$15,698</u>	<u>\$32,510</u>	<u>\$6,564</u>	<u>\$98,865</u>	<u>(\$17,401)</u>	<u>\$42,733</u>	<u>\$7,428</u>	<u>\$6,192</u>
Proposed Costs	\$39,941	\$15,698	\$32,510	\$6,564	\$98,865	(\$17,401)	\$42,733	\$7,428	\$6,192

Allocated Costs by Department

Central Service Departments	<u>Traffic/Transportation</u>	<u>Campo</u>	<u>Regional Transportation</u>	<u>V&amp;T</u>	<u>Quality of Life</u>	<u>Street Maintenance</u>	<u>Grant Fund</u>	<u>Commissary Fund</u>	<u>Firefighter Retirement Medical</u>
Building Use Charge									
Equipment Use Charge									
Board of Supervisors	\$360		\$1,118		\$3,545	\$16,128	\$14,212	\$1,082	
Clerk			\$35,017		\$43,771				
Records Management									
Public Safety Complex									
Treasurer	\$48,440		\$4,924	\$6,270	\$5,227	\$6,381	\$4,924	\$4,924	\$4,924
District Attorney			\$27,508		\$37,187	\$6,367			
City Manager	\$486		\$1,513		\$4,797	\$21,821	\$19,229	\$1,465	
Finance	\$471		\$1,561		\$10,740	\$22,040	\$19,950	\$1,794	
Human Resources	\$62		\$124		\$248	\$1,302	\$1,737	\$124	
Information Technology	\$1,056		\$2,142		\$5,957	\$25,838	\$27,701	\$1,120	
Geographic Information Systems			\$19,687		\$7,981	\$8,779			
Purchasing	\$5	\$1,858	\$20,518		\$6,023	\$2,915	\$9,554	\$196	
City Hall									
Internal Auditor	\$8		\$25		\$77	\$350	\$308	\$24	
Dispatch									
Public Works			\$232,985			\$22,864			
Facilities Maintenance			\$226			\$23,123			
Subtotal	<u>\$50,888</u>	<u>\$1,858</u>	<u>\$347,348</u>	<u>\$6,270</u>	<u>\$125,553</u>	<u>\$157,908</u>	<u>\$97,615</u>	<u>\$10,729</u>	<u>\$4,924</u>
Proposed Costs	\$50,888	\$1,858	\$347,348	\$6,270	\$125,553	\$157,908	\$97,615	\$10,729	\$4,924

Allocated Costs by Department

Central Service Departments	<u>911 Surcharge</u>	<u>Capital Facilities</u>	<u>Residential Construction</u>	<u>Debt Svc-Carson City</u>	<u>Ambulance</u>	<u>Stormwater Drainage</u>	<u>Sewer Operation</u>	<u>Sewer Capitalization</u>	<u>Water</u>
Building Use Charge									
Equipment Use Charge									
Board of Supervisors	\$102	\$11	\$212	\$26,731	\$19,700	\$1,447	\$17,911	\$144	\$29,097
Clerk				\$5,836					
Records Management									
Public Safety Complex									
Treasurer		\$4,924	\$4,924	\$4,924	\$4,924	\$47,636	\$53,938	\$4,924	\$55,306
District Attorney					\$764	\$8,660	\$15,282		\$22,159
City Manager	\$130	\$15	\$287	\$36,167	\$26,654	\$1,958	\$24,234	\$195	\$39,368
Finance	\$149	\$17	\$377	\$42,205	\$25,032	\$1,432	\$35,553	\$98	\$63,596
Human Resources			\$65		\$1,178	\$7,446	\$1,302		\$1,427
Information Technology			\$679		\$30,985	\$2,775	\$26,506	\$340	\$33,360
Geographic Information Systems									
Purchasing	\$1,253	\$3	\$8	\$7,292	\$2,329	\$661	\$4,868	\$10,082	\$67,411
City Hall									
Internal Auditor	\$2		\$4	\$580	\$428	\$31	\$389	\$3	\$632
Dispatch					\$129,521				
Public Works						\$159,683	\$635,144		\$974,477
Facilities Maintenance						\$6,876	\$15,849		\$6,441
Subtotal	<u>\$1,636</u>	<u>\$4,970</u>	<u>\$6,556</u>	<u>\$123,735</u>	<u>\$241,515</u>	<u>\$238,605</u>	<u>\$830,976</u>	<u>\$15,786</u>	<u>\$1,293,274</u>
Proposed Costs	\$1,636	\$4,970	\$6,556	\$123,735	\$241,515	\$238,605	\$830,976	\$15,786	\$1,293,274

Allocated Costs by Department

Central Service Departments	<u>Building Permits</u>	<u>Cemetery</u>	<u>Fleet Management</u>	<u>Group Medical Insurance</u>	<u>Workers Compensation</u> Ins	<u>Insurance Fund</u>	<u>Redevelopment</u>	<u>Redevelopment Revolving</u>	<u>Redevelopment Tax</u>
Building Use Charge				\$576	\$1,619				
Equipment Use Charge									
Board of Supervisors Clerk	\$1,738	\$833	\$4,110	\$36,113	\$3,129	\$7,589	\$2,648	\$898	\$9,484
Records Management								\$35,016	
Public Safety Complex									
Treasurer	\$4,924	\$4,924	\$4,924	\$4,924	\$4,924	\$4,924	\$5,173	\$4,924	\$4,945
District Attorney	\$4,075				\$2,548	\$34,895	\$35,914		
City Manager	\$2,352	\$1,127	\$5,561	\$48,863	\$4,235	\$10,268	\$3,583	\$1,215	\$12,832
Finance	\$1,943	\$1,087	\$5,452	\$46,655	(\$515)	\$3,335	\$9,356	\$1,418	\$6,475
Human Resources	\$186	\$124	\$373	\$15,397	\$7,801	\$62	\$186		
Information Technology	\$4,519	\$2,202	\$7,542	\$3,692	\$1,856	\$1,578	\$5,072		\$22,456
Geographic Information Systems									
Purchasing	\$41	\$32	\$428	\$9,513	\$2,982	\$1,917	\$1,235	\$571	
City Hall				\$637	\$2,946				
Internal Auditor	\$38	\$18	\$90	\$784	\$68	\$165	\$57	\$19	\$206
Dispatch									
Public Works			\$24,941						
Facilities Maintenance	\$11,990	\$6,222	\$29,570	\$1,183	\$3,322				
Subtotal	<u>\$31,806</u>	<u>\$16,569</u>	<u>\$82,991</u>	<u>\$168,337</u>	<u>\$34,915</u>	<u>\$64,733</u>	<u>\$63,224</u>	<u>\$44,061</u>	<u>\$56,398</u>
Proposed Costs	\$31,806	\$16,569	\$82,991	\$168,337	\$34,915	\$64,733	\$63,224	\$44,061	\$56,398



Allocated Costs by Department

Central Service Departments	<u>School Debt Service</u>	<u>Tourism Authority</u>	<u>Tricounty Railway</u>	<u>Sierra Forest Fire Protect</u>	<u>Sub-Conservancy District</u>	<u>Controller Trust Fund</u>	<u>All Other</u>	<u>Subtotal</u>	<u>Direct Billed</u>
Building Use Charge								\$393,155	
Equipment Use Charge									
Board of Supervisors		\$1,824	\$2,765	\$2,292	\$1,880	\$105		\$424,895	
Clerk								\$154,657	
Records Management							\$100	\$123,925	
Public Safety Complex								\$241,716	
Treasurer	\$4,352						\$1,043	\$394,085	
District Attorney								\$520,109	
City Manager		\$2,468	\$3,742	\$3,100	\$2,543	\$142		\$574,886	
Finance		\$2,074	\$4,366	\$3,618	\$3,354	\$167		\$604,799	\$79,741
Human Resources		\$248			\$620		\$2,417	\$313,561	\$49,286
Information Technology		\$5,077			\$4,948		\$129,034	\$1,392,262	
Geographic Information Systems							\$70,766	\$219,215	
Purchasing			\$755	\$625	\$1	\$29	\$3,240	\$175,950	
City Hall								\$19,490	
Internal Auditor		\$39	\$60	\$49	\$40	\$2		\$9,225	
Dispatch							\$52,541	\$1,958,247	
Public Works								\$2,106,186	\$505,330
Facilities Maintenance							\$316,825	\$1,231,622	
Subtotal	<u>\$4,352</u>	<u>\$11,730</u>	<u>\$11,688</u>	<u>\$9,684</u>	<u>\$13,386</u>	<u>\$445</u>	<u>\$575,966</u>	<u>\$10,857,985</u>	<u>\$634,357</u>
Proposed Costs	\$4,352	\$11,730	\$11,688	\$9,684	\$13,386	\$445	\$575,966	\$10,857,985	\$634,357

Carson City, Nevada  
Allocated Costs by Department

Central Service Departments	<u>Unallocated</u>	<u>Total</u>
Building Use Charge		\$393,155
Equipment Use Charge		
Board of Supervisors		\$424,895
Clerk		\$154,657
Records Management		\$123,925
Public Safety Complex		\$241,716
Treasurer	\$108,023	\$502,108
District Attorney	\$1,591,775	\$2,111,884
City Manager		\$574,886
Finance		\$684,540
Human Resources		\$362,847
Information Technology		\$1,392,262
Geographic Information Systems		\$219,215
Purchasing		\$175,950
City Hall		\$19,490
Internal Auditor		\$9,225
Dispatch		\$1,958,247
Public Works	\$98,971	\$2,710,487
Facilities Maintenance		\$1,231,622
Subtotal	<u>\$1,798,769</u>	<u>\$13,291,111</u>
Proposed Costs	\$1,798,769	\$13,291,111

Carson City, Nevada  
Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Building Use Charge		\$530,632	
Equipment Use Charge		\$213,839	
Board of Supervisors	\$211,406		
Clerk	\$305,941		
Records Management	\$115,806		
Public Safety Complex	\$287,837		
Treasurer	\$448,495		
District Attorney	\$2,066,172		
City Manager	\$531,230		
Finance	\$623,847	\$79,741	
Human Resources	\$301,341		
Information Technology	\$1,413,529		
Geographic Information Systems	\$319,445		
Purchasing	\$124,385		
City Hall	\$98,276		
Internal Auditor	\$8,204		
Dispatch	\$1,750,309		
Public Works	\$1,987,630	\$505,330	
Facilities Maintenance	\$1,367,716		
Recorder			\$193,228
Elections			\$12,505
Collections			\$5,680
Assessor			\$145,563
Public Defender			\$25,846
Economic Development			\$17,232
Northgate			\$662
Welfare			\$12,098
Planning			\$66,952
Business License			\$9,913
Code Enforcement			\$6,305
Sheriff Administration			\$492,202
Investigations			\$58,828
Sheriff Operations			\$1,945,031
Sheriff General Services			\$28,785
Detention Facility			\$210,195
Trinet Grant			\$3,766
Fire Administration			\$201,961
Warren Engine Co. No. 1			\$90
Fire Operations			\$202,931
Fire Prevention			\$16,183
Fire Training			\$19,119
Emergency Management			\$4,840

Carson City, Nevada  
Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Juvenile Court			\$158,460
Juvenile Probation			\$52,224
Juvenile Detention			\$103,706
Justice Court			\$794,734
Alternative Sentencing			\$39,673
Justice Court			\$3,707
Parks Administration			\$145,281
Park Maintenance			\$31,773
Grants, Gifts, Donations			\$3,049
Swimming Pool			\$51,252
Community Center			\$138,876
Recreation			\$117,901
Pony Express Pavilion			\$262
Ice Rink			\$2,856
Sports			\$18,181
Library			\$81,471
Health			\$152,308
Landfill Administration			\$58,805
Medical			\$10,165
Environmental Health			\$8,332
Animal Services			\$129,077
Non-Departmental			\$4,924
Airport			\$39,941
Cooperative Extension			\$15,698
Supplemental Indigent			\$32,510
Capital Projects			\$6,564
Senior Citizens			\$98,865
Capital Acquisition			(\$17,401)
Carson City Transit			\$42,733
Library Gift			\$7,428
Administrative Assessment			\$6,192
Traffic/Transportation			\$50,888
Campo			\$1,858
Regional Transportation			\$347,348
V&T Spec. Infrastructure			\$6,270
Quality of Life			\$125,553
Street Maintenance			\$157,908
Grant Fund			\$97,615
Commissary Fund			\$10,729
Firefighter Retirement Medical			\$4,924
911 Surcharge			\$1,636
Capital Facilities			\$4,970
Residential Construction			\$6,556

Carson City, Nevada  
Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Debt Svc-Carson City			\$123,735
Ambulance			\$241,515
Stormwater Drainage			\$238,605
Sewer Operation			\$830,976
Sewer Capitalization			\$15,786
Water			\$1,293,274
Building Permits			\$31,806
Cemetery			\$16,569
CC Sanitary Landfill			\$88,092
Fleet Management			\$82,991
Group Medical Insurance			\$168,337
Workers Compensation Ins			\$34,915
Insurance Fund			\$64,733
Redevelopment			\$63,224
Redevelopment Revolving			\$44,061
Redevelopment Tax			\$56,398
School Debt Service			\$4,352
Tourism Authority			\$11,730
Tricounty Railway			\$11,688
Sierra Forest Fire Protect			\$9,684
Sub-Conservancy District			\$13,386
Controller Trust Fund			\$445
All Other			\$575,966
Unallocated			\$1,798,769
Direct Billed			\$634,357
Total	<u>\$11,961,569</u>	<u>\$1,329,542</u>	<u>\$13,291,111</u>

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:	1.007	2.005	3.005	4.005	5.005	6.006	7.011	8.005	9.005
Building Use Charge	(\$530,632)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Use Charge	\$0	(\$213,839)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board of Supervisors	\$2,463	\$779	(\$482,813)	\$187,998	\$14,240	\$0	\$0	\$42,151	\$1,241
Clerk	\$0	\$0	\$1,518	(\$342,655)	\$22,835	\$0	\$0	\$0	\$1,876
Records Management	\$16,644	\$7,281	\$574	\$0	(\$161,000)	\$9,742	\$0	\$0	\$710
Public Safety Complex	\$0	\$0	\$1,428	\$0	\$0	(\$293,511)	\$0	\$0	\$1,765
Treasurer	\$6,612	\$1,328	\$2,225	\$0	\$0	\$0	(\$502,108)	\$0	\$2,751
District Attorney	\$63,786	\$11,900	\$10,243	\$0	\$0	\$42,053	\$0	(\$2,302,783)	\$12,659
City Manager	\$11,521	\$1,946	\$2,636	\$0	\$0	\$0	\$0	\$52,214	(\$649,053)
Finance	\$5,439	\$0	\$3,095	\$0	\$0	\$0	\$0	\$4,075	\$4,189
Human Resources	\$10,723	\$0	\$1,496	\$0	\$0	\$0	\$0	\$42,281	\$2,023
Information Technology	\$7,122	\$89,630	\$6,999	\$0	\$0	\$0	\$0	\$5,603	\$9,470
Geographic Information Systems	\$0	\$2,778	\$1,585	\$0	\$0	\$0	\$0	\$0	\$2,145
Purchasing	\$0	\$1,305	\$602	\$0	\$0	\$0	\$0	\$17,830	\$814
City Hall	\$0	\$0	\$488	\$0	\$0	\$0	\$0	\$0	\$660
Internal Auditor	\$499	\$0	\$41	\$0	\$0	\$0	\$0	\$0	\$55
Dispatch	\$12,668	\$81,803	\$8,686	\$0	\$0	\$0	\$0	\$0	\$11,752
Public Works	\$0	\$4,036	\$9,738	\$0	\$0	\$0	\$0	\$26,745	\$13,176
Facilities Maintenance	\$0	\$11,053	\$6,564	\$0	\$0	\$0	\$0	\$0	\$8,881
Recorder	\$70,625	\$0	\$1,899	\$0	\$0	\$42,022	\$0	\$12,481	\$2,569
Elections	\$0	\$0	\$1,060	\$0	\$3,031	\$0	\$0	\$0	\$1,434
Collections	\$2,913	\$0	\$0	\$0	\$0	\$1,692	\$0	\$0	\$0
Assessor	\$4,961	\$0	\$2,771	\$0	\$0	\$0	\$0	\$6,113	\$3,750
Public Defender	\$0	\$0	\$6,116	\$0	\$0	\$0	\$0	\$0	\$8,274
Economic Development	\$0	\$0	\$3,322	\$0	\$0	\$0	\$0	\$0	\$4,495
Northgate	\$0	\$0	\$157	\$0	\$0	\$0	\$0	\$0	\$212
Welfare	\$0	\$0	\$1,883	\$0	\$0	\$0	\$0	\$0	\$2,548
Planning	\$0	\$0	\$2,076	\$0	\$0	\$0	\$0	\$21,396	\$2,809
Business License	\$0	\$0	\$724	\$0	\$0	\$0	\$0	\$0	\$980
Code Enforcement	\$0	\$0	\$1,066	\$0	\$0	\$0	\$0	\$0	\$1,443
Sheriff Administration	\$0	\$0	\$5,918	\$0	\$0	\$1,501	\$828	\$40,498	\$8,008
Investigations	\$0	\$0	\$9,477	\$0	\$0	\$0	\$0	\$0	\$12,823
Sheriff Operations	\$0	\$0	\$27,979	\$0	\$0	\$0	\$0	\$0	\$37,855
Sheriff General Services	\$0	\$0	\$3,311	\$0	\$0	\$0	\$0	\$0	\$4,481
Detention Facility	\$48,459	\$0	\$18,089	\$0	\$0	\$36,154	\$0	\$0	\$24,476
Trinet Grant	\$0	\$0	\$526	\$0	\$0	\$0	\$0	\$0	\$711
Fire Administration	\$0	\$0	\$1,205	\$0	\$0	\$0	\$0	\$4,075	\$1,630
Warren Engine Co. No. 1	\$0	\$0	\$21	\$0	\$0	\$0	\$0	\$0	\$28
Fire Operations	\$0	\$0	\$32,437	\$0	\$0	\$0	\$0	\$0	\$43,887
Fire Prevention	\$0	\$0	\$2,420	\$0	\$0	\$0	\$0	\$0	\$3,275

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>Dispatch</u>	<u>Public Works</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	\$1,614	\$4,267	\$3,345	\$0	\$12	\$8,352	\$19	\$0	\$0
Clerk	\$2,140	\$4,319	\$3,981	\$0	\$16	\$0	\$29	\$0	\$0
Records Management	\$797	\$103	\$3,198	\$0	\$18	\$0	\$11	\$0	\$0
Public Safety Complex	\$2,073	\$0	\$0	\$0	\$380	\$0	\$28	\$0	\$0
Treasurer	\$2,566	\$2,263	\$9,708	\$0	\$72	\$12,818	\$43	\$0	\$0
District Attorney	\$10,668	\$11,106	\$39,940	\$10,534	\$84	\$0	\$199	\$0	\$0
City Manager	\$2,834	\$206	\$5,715	\$0	\$694	\$16,961	\$51	\$0	\$0
Finance	(\$779,200)	\$4,319	\$31,244	\$0	\$757	\$11,555	\$60	\$0	\$0
Human Resources	\$1,641	(\$422,436)	\$28,711	\$0	\$61	\$12,681	\$29	\$0	\$0
Information Technology	\$8,589	\$558	(\$1,602,974)	\$28,310	\$856	\$17,926	\$136	\$0	\$0
Geographic Information Svstems	\$1,240	\$0	\$3,338	(\$273,489)	\$47	\$0	\$31	\$0	(\$57,120)
Purchasing	\$28,837	\$124	\$9,323	\$0	(\$183,232)	\$0	\$12	\$0	\$0
City Hall	\$769	\$0	\$0	\$0	\$133	(\$100,335)	\$9	\$0	\$0
Internal Auditor	\$64	\$0	\$0	\$0	\$11	\$552	(\$10,424)	\$0	\$0
Dispatch	\$11,227	\$1,302	\$23,110	\$2,128	\$290	\$0	\$188	(\$1,958,247)	\$0
Public Works	\$11,142	\$30,278	\$27,175	\$13,302	\$183	\$0	\$212	\$0	(\$2,653,367)
Facilities Maintenance	\$8,459	\$744	\$21,924	\$0	\$3,668	\$0	\$142	\$0	\$0
Recorder	\$2,301	\$248	\$5,043	\$29,000	\$53	\$0	\$41	\$0	\$0
Elections	\$2,527	\$496	\$3,889	\$0	\$45	\$0	\$23	\$0	\$0
Collections	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assessor	\$3,647	\$496	\$49,687	\$52,941	\$31	\$13,591	\$60	\$0	\$0
Public Defender	\$9,655	\$0	\$0	\$0	\$1,668	\$0	\$133	\$0	\$0
Economic Development	\$5,245	\$0	\$0	\$3,192	\$906	\$0	\$72	\$0	\$0
Northgate	\$247	\$0	\$0	\$0	\$43	\$0	\$3	\$0	\$0
Welfare	\$2,804	\$124	\$2,046	\$0	\$336	\$2,316	\$41	\$0	\$0
Planning	\$2,598	\$310	\$21,174	\$2,926	\$44	\$0	\$45	\$0	\$0
Business License	\$977	\$124	\$2,037	\$1,862	\$22	\$0	\$16	\$0	\$0
Code Enforcement	\$939	\$62	\$2,771	\$0	\$1	\$0	\$23	\$0	\$0
Sheriff Administration	\$7,124	\$27,052	\$371,898	\$2,926	\$497	\$0	\$129	\$0	\$0
Investigations	\$10,703	\$1,054	\$24,348	\$0	\$217	\$0	\$206	\$0	\$0
Sheriff Operations	\$29,993	\$2,915	\$75,047	\$0	\$357	\$0	\$607	\$1,770,278	\$0
Sheriff General Services	\$4,290	\$558	\$9,423	\$0	\$51	\$0	\$72	\$0	\$0
Detention Facility	\$20,233	\$1,985	\$47,593	\$0	\$384	\$0	\$393	\$0	\$0
Trinet Grant	\$869	\$124	\$1,495	\$0	\$30	\$0	\$11	\$0	\$0
Fire Administration	\$1,387	\$19,482	\$91,785	\$19,155	\$46	\$0	\$26	\$0	\$0
Warren Engine Co. No. 1	\$35	\$0	\$0	\$0	\$6	\$0	\$0	\$0	\$0
Fire Operations	\$32,757	\$2,729	\$83,942	\$0	\$568	\$0	\$704	\$5,907	\$0
Fire Prevention	\$3,174	\$434	\$6,804	\$0	\$23	\$0	\$53	\$0	\$0

Detail of Allocated Costs

Departments	<u>Facilities Maintenance</u>	<u>Total Plan Allocated</u>
Schedule:	19.008	
Building Use Charge	\$0	\$0
Equipment Use Charge	\$0	\$0
Board of Supervisors	\$4,926	\$0
Clerk	\$0	\$0
Records Management	\$6,116	\$0
Public Safety Complex	\$0	\$0
Treasurer	\$13,227	\$0
District Attorney	\$23,439	\$0
City Manager	\$23,045	\$0
Finance	\$10,879	\$0
Human Resources	\$21,449	\$0
Information Technology	\$14,246	\$0
Geographic Information Systems	\$0	\$0
Purchasing	\$0	\$0
City Hall	\$0	\$0
Internal Auditor	\$998	\$0
Dispatch	\$54,784	\$0
Public Works	\$24,420	\$0
Facilities Maintenance	(\$1,429,151)	\$0
Recorder	\$26,946	\$193,228
Elections	\$0	\$12,505
Collections	\$1,075	\$5,680
Assessor	\$7,515	\$145,563
Public Defender	\$0	\$25,846
Economic Development	\$0	\$17,232
Northgate	\$0	\$662
Welfare	\$0	\$12,098
Planning	\$13,574	\$66,952
Business License	\$3,171	\$9,913
Code Enforcement	\$0	\$6,305
Sheriff Administration	\$25,823	\$492,202
Investigations	\$0	\$58,828
Sheriff Operations	\$0	\$1,945,031
Sheriff General Services	\$6,599	\$28,785
Detention Facility	\$12,429	\$210,195
Trinet Grant	\$0	\$3,766
Fire Administration	\$63,170	\$201,961
Warren Engine Co. No. 1	\$0	\$90
Fire Operations	\$0	\$202,931
Fire Prevention	\$0	\$16,183



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	\$2,395	\$0	\$0	\$0	\$0	\$0	\$3,240
Emergency Management	\$0	\$0	\$727	\$0	\$0	\$0	\$0	\$0	\$983
Juvenile Court	\$0	\$0	\$2,170	\$0	\$0	\$0	\$0	\$145,182	\$2,936
Juvenile Probation	\$0	\$0	\$6,993	\$0	\$0	\$0	\$0	\$0	\$9,462
Juvenile Detention	\$0	\$0	\$6,973	\$0	\$0	\$0	\$0	\$0	\$9,435
Justice Court	\$264,002	\$0	\$13,910	\$0	\$120,794	\$160,347	\$0	\$0	\$18,821
Alternative Sentencing	\$0	\$0	\$5,753	\$0	\$0	\$0	\$0	\$0	\$7,784
Justice Court	\$0	\$0	\$877	\$0	\$0	\$0	\$0	\$0	\$1,187
Parks Administration	\$0	\$0	\$2,535	\$0	\$0	\$0	\$513	\$40,498	\$3,430
Park Maintenance	\$0	\$0	\$4,894	\$0	\$0	\$0	\$0	\$0	\$6,621
Grants, Gifts, Donations	\$0	\$0	\$621	\$0	\$0	\$0	\$0	\$0	\$840
Swimming Pool	\$0	\$0	\$3,145	\$0	\$0	\$0	\$0	\$0	\$4,254
Community Center	\$0	\$0	\$1,362	\$0	\$0	\$0	\$0	\$0	\$1,843
Recreation	\$0	\$0	\$2,184	\$0	\$0	\$0	\$0	\$0	\$2,955
Pony Express Pavilion	\$0	\$0	\$62	\$0	\$0	\$0	\$0	\$0	\$84
Ice Rink	\$0	\$0	\$483	\$0	\$0	\$0	\$0	\$0	\$654
Sports	\$0	\$0	\$2,033	\$0	\$0	\$0	\$0	\$0	\$2,750
Library	\$0	\$0	\$7,486	\$0	\$0	\$0	\$0	\$15,792	\$10,130
Health	\$0	\$0	\$2,196	\$0	\$0	\$0	\$0	\$24,197	\$2,971
Landfill Administration	\$0	\$0	\$6,941	\$0	\$0	\$0	\$18,802	\$0	\$9,391
Medical	\$0	\$0	\$1,739	\$0	\$0	\$0	\$0	\$0	\$2,353
Environmental Health	\$0	\$0	\$1,253	\$0	\$0	\$0	\$0	\$0	\$1,696
Animal Services	\$0	\$0	\$2,137	\$0	\$0	\$0	\$0	\$0	\$2,891
Non-Departmental	\$0	\$0	\$0	\$0	\$0	\$0	\$4,924	\$0	\$0
Airport	\$0	\$0	\$0	\$35,017	\$0	\$0	\$4,924	\$0	\$0
Cooperative Extension	\$0	\$0	\$763	\$0	\$0	\$0	\$4,924	\$0	\$1,033
Supplemental Indigent	\$0	\$0	\$6,527	\$0	\$0	\$0	\$4,924	\$0	\$8,831
Capital Projects	\$0	\$0	\$45	\$0	\$0	\$0	\$6,377	\$0	\$60
Senior Citizens	\$0	\$0	\$2,041	\$0	\$0	\$0	\$4,924	\$0	\$2,761
Capital Acquisition	\$0	\$0	\$2,184	\$0	\$0	\$0	\$4,924	\$0	\$2,955
Carson City Transit	\$0	\$0	\$4,020	\$0	\$0	\$0	\$10,678	\$14,518	\$5,440
Library Gift	\$0	\$0	\$482	\$0	\$0	\$0	\$4,924	\$0	\$652
Administrative Assessment	\$0	\$0	\$299	\$0	\$0	\$0	\$4,924	\$0	\$405
Traffic/Transportation	\$0	\$0	\$360	\$0	\$0	\$0	\$48,440	\$0	\$486
Campo	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Regional Transportation	\$0	\$0	\$1,118	\$35,017	\$0	\$0	\$4,924	\$27,508	\$1,513
V&T Spec. Infrastructure	\$0	\$0	\$0	\$0	\$0	\$0	\$6,270	\$0	\$0
Quality of Life	\$0	\$0	\$3,545	\$43,771	\$0	\$0	\$5,227	\$37,187	\$4,797
Street Maintenance	\$0	\$0	\$16,128	\$0	\$0	\$0	\$6,381	\$6,367	\$21,821
Grant Fund	\$0	\$0	\$14,212	\$0	\$0	\$0	\$4,924	\$0	\$19,229
Commissary Fund	\$0	\$0	\$1,082	\$0	\$0	\$0	\$4,924	\$0	\$1,465
Firefighter Retirement Medical	\$0	\$0	\$0	\$0	\$0	\$0	\$4,924	\$0	\$0



Detail of Allocated Costs

<u>Departments</u>	<u>Facilities Maintenance</u>	<u>Total Plan Allocated</u>
Fire Training	\$4,903	\$19,119
Emergency Management	\$0	\$4,840
Juvenile Court	\$0	\$158,460
Juvenile Probation	\$7,636	\$52,224
Juvenile Detention	\$34,798	\$103,706
Justice Court	\$97,521	\$794,734
Alternative Sentencing Justice Court	\$0	\$39,673
	\$0	\$3,707
Parks Administration	\$87,566	\$145,281
Park Maintenance	\$0	\$31,773
Grants, Gifts, Donations	\$0	\$3,049
Swimming Pool	\$23,753	\$51,252
Community Center	\$129,176	\$138,876
Recreation	\$2,338	\$117,901
Pony Express Pavilion	\$0	\$262
Ice Rink	\$0	\$2,856
Sports	\$0	\$18,181
Library	\$11,876	\$81,471
Health	\$54,723	\$152,308
Landfill Administration	\$0	\$58,805
Medical	\$0	\$10,165
Environmental Health	\$0	\$8,332
Animal Services	\$114,771	\$129,077
Non-Departmental	\$0	\$4,924
Airport	\$0	\$39,941
Cooperative Extension	\$7,240	\$15,698
Supplemental Indigent	\$0	\$32,510
Capital Projects	\$0	\$6,564
Senior Citizens	\$73,392	\$98,865
Capital Acquisition	\$0	(\$17,401)
Carson City Transit	\$0	\$42,733
Library Gift	\$0	\$7,428
Administrative Assessment	\$0	\$6,192
Traffic/Transportation	\$0	\$50,888
Campo	\$0	\$1,858
Regional Transportation	\$226	\$347,348
V&T Spec. Infrastructure	\$0	\$6,270
Quality of Life	\$0	\$125,553
Street Maintenance	\$23,123	\$157,908
Grant Fund	\$0	\$97,615
Commissary Fund	\$0	\$10,729
Firefighter Retirement Medical	\$0	\$4,924





Detail of Allocated Costs

Departments	<u>Facilities Maintenance</u>	<u>Total Plan Allocated</u>
911 Surcharge	\$0	\$1,636
Capital Facilities	\$0	\$4,970
Residential Construction	\$0	\$6,556
Debt Svc-Carson City	\$0	\$123,735
Ambulance	\$0	\$241,515
Stormwater Drainage	\$6,876	\$238,605
Sewer Operation	\$15,849	\$830,976
Sewer Capitalization	\$0	\$15,786
Water	\$6,441	\$1,293,274
Building Permits	\$11,990	\$31,806
Cemetery	\$6,222	\$16,569
CC Sanitary Landfill	\$0	\$88,092
Fleet Management	\$29,570	\$82,991
Group Medical Insurance	\$1,183	\$168,337
Workers Compensation Ins	\$3,322	\$34,915
Insurance Fund	\$0	\$64,733
Redevelopment	\$0	\$63,224
Redevelopment Revolving	\$0	\$44,061
Redevelopment Tax	\$0	\$56,398
School Debt Service	\$0	\$4,352
Tourism Authority	\$0	\$11,730
Tricounty Railway	\$0	\$11,688
Sierra Forest Fire Protect	\$0	\$9,684
Sub-Conservancy District	\$0	\$13,386
Controller Trust Fund	\$0	\$445
All Other	\$316,825	\$575,966
Subtotal	\$0	\$10,857,985
Direct Bill		\$634,357
Unallocated		\$1,798,769
Total	\$0	\$13,291,111

Carson City, Nevada  
Summary of allocation basis

**Department**

1 - Building Use Charge

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

2 - Equipment Use Charge

- 2.004 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 Debt Management
- 7.005 Utility Collect
- 7.006 Investments
- 7.007 Revenue Reconciliation
- 7.008 Parking Ticket Collections
- 7.009 Landfill Collections
- 7.010 JAC 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

**Basis of allocation**

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

Value of General Equipment by Department

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

Number of Boards & Commissions Meeting Attended By Department

Number of Records Filmed and Scanned By Department

Square Footage by Department  
Number of Positions By Department/Fund

Count of Bond Payments by Fund  
Direct Allocation to Sewer, Water and Storm Water  
Equal Allocation To All Funds With Fund Balance  
Total Revenue by Fund  
Direct Allocation to Traffic/Transportation (Fund 240)  
Direct Allocation to Landfill 6804  
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)

Carson City, Nevada  
Summary of allocation basis

**Department**

- 10.008 Debt Management
- 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

1012017 - Dispatch

- 17.004 Dispatch

1013012 - Public Works

- 18.004 Departmental Support

1015034 - Facilities Maintenance

- 19.004 City Hall
- 19.005 Public Safety
- 19.006 Direct Maintenance Support

**Basis of allocation**

- Direct Allocation To Departments Issuing Debt
- 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

Number Of 911 Calls By Department

Salary Support by Fund

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



Summary of allocation basis

Department

19.007 Custodial Services

Basis of allocation

Total Square Footage Occupied By Department/Fund

**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:

<b>Building</b>	<b>Cost Through 6/30/2011</b>	<b>Building Use Charge</b>
City Hall	\$2,576,120	\$51,522
Public Safety Complex	23,321,472	466,429
Dispatch	<u>633,398</u>	<u>12,668</u>
Total	<u>\$26,531,594</u>	<u>\$530,632</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	\$51,535			
Public Safety Complex	\$466,429			
Dispatch	\$12,668			
Total departmental cost adjustments:	<u>\$530,632</u>			<u>\$530,632</u>
Total to be allocated	<u><b>\$530,632</b></u>			<u><b>\$530,632</b></u>

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

	<u>Total</u>	<u>General &amp; Admin</u>	<u>City Hall</u>	<u>Public Safety Complex</u>	<u>Dispatch</u>
<b><u>Other Expense and Cost</u></b>					
SALARIES & WAGES					
FRINGE BENEFITS					
<b><u>Cost Adjustments</u></b>					
City Hall	\$51,535		\$51,535		
Public Safety Complex	\$466,429			\$466,429	
Dispatch	\$12,668				\$12,668
Functional Cost	<u>\$530,632</u>		<u>\$51,535</u>	<u>\$466,429</u>	<u>\$12,668</u>
Allocable Costs	<u>\$530,632</u>		<u>\$51,535</u>	<u>\$466,429</u>	<u>\$12,668</u>
<b>1st Allocation</b>	<b><u>\$530,632</u></b>		<b><u>\$51,535</u></b>	<b><u>\$466,429</u></b>	<b><u>\$12,668</u></b>
Functional Cost					
Allocable Costs					
<b>2nd Allocation</b>					
<b>Total allocated</b>	<b><u><u>\$530,632</u></u></b>		<b><u><u>\$51,535</u></u></b>	<b><u><u>\$466,429</u></u></b>	<b><u><u>\$12,668</u></u></b>

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 %	\$2,463		\$2,463		\$2,463
Treasurer	1,882	12.831 %	\$6,612		\$6,612		\$6,612
Assessor	1,412	9.626 %	\$4,961		\$4,961		\$4,961
City Manager	3,279	22.355 %	\$11,521		\$11,521		\$11,521
Finance	1,548	10.554 %	\$5,439		\$5,439		\$5,439
Human Resources	3,052	20.807 %	\$10,723		\$10,723		\$10,723
Information Technology	2,027	13.819 %	\$7,122		\$7,122		\$7,122
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>\$51,535</u>		<u>\$51,535</u>		<u>\$51,535</u>

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

Source: Facilities Maintenance

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

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Recorder	8,147	15.142 %	\$70,625		\$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>Public Safety Complex</u>	<u>Dispatch</u>
Board of Supervisors	\$2,463	\$2,463		
Records Management	\$16,644		\$16,644	
Treasurer	\$6,612	\$6,612		
District Attorney	\$63,786		\$63,786	
City Manager	\$11,521	\$11,521		
Finance	\$5,439	\$5,439		
Human Resources	\$10,723	\$10,723		
Information Technology	\$7,122	\$7,122		
Internal Auditor	\$499	\$499		
Dispatch	\$12,668			\$12,668
Recorder	\$70,625		\$70,625	
Collections	\$2,913		\$2,913	
Assessor	\$4,961	\$4,961		
Detention Facility	\$48,459		\$48,459	
Justice Court	\$264,002		\$264,002	
Group Medical Insurance	\$576	\$576		
Workers Compensation Ins	\$1,619	\$1,619		
Total	<u>\$530,632</u>	<u>\$51,535</u>	<u>\$466,429</u>	<u>\$12,668</u>



**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:

<b>Category</b>	<b>Useful Life</b>	<b>Rate Applied</b>	<b>Equipment Value Through June 30, 2011</b>	<b>Use Charge</b>
Equipment	15 years	6 and 2/3%	\$3,207,592	\$213,839
Total			<u>\$3,207,592</u>	<u>\$213,839</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:				
EQUIPMENT	\$213,839			
Total departmental cost adjustments:	<u>\$213,839</u>			<u>\$213,839</u>
Total to be allocated	<u><u>\$213,839</u></u>			<u><u>\$213,839</u></u>

Equipment Use Charge  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Furniture, Fixtures &amp; Equip</u>
<b><u>Other Expense and Cost</u></b>			
SALARIES & WAGES			
FRINGE BENEFITS			
<b><u>Cost Adjustments</u></b>			
EQUIPMENT	\$213,839		\$213,839
Functional Cost	<u>\$213,839</u>		<u>\$213,839</u>
Allocable Costs	<u>\$213,839</u>		<u>\$213,839</u>
<b>1st Allocation</b>	<b><u>\$213,839</u></b>		<b><u>\$213,839</u></b>
Functional Cost			
Allocable Costs			
<b>2nd Allocation</b>			
<b>Total allocated</b>	<b><u>\$213,839</u></b>		<b><u>\$213,839</u></b>

**Equipment Use Charge  
Detail allocation of  
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>
Board of Supervisors	11,681	0.364 %	\$779		\$779		\$779
Records Management	109,220	3.405 %	\$7,281		\$7,281		\$7,281
Treasurer	19,921	0.621 %	\$1,328		\$1,328		\$1,328
District Attorney	178,493	5.565 %	\$11,900		\$11,900		\$11,900
City Manager	29,186	0.910 %	\$1,946		\$1,946		\$1,946
Information Technology	1,344,450	41.915 %	\$89,630		\$89,630		\$89,630
Purchasing	19,578	0.610 %	\$1,305		\$1,305		\$1,305
Public Works	60,545	1.888 %	\$4,036		\$4,036		\$4,036
Facilities Maintenance	165,794	5.169 %	\$11,053		\$11,053		\$11,053
Dispatch	1,227,042	38.254 %	\$81,803		\$81,803		\$81,803
Geographic Information Systems	41,682	1.299 %	\$2,778		\$2,778		\$2,778
<b>Total</b>	<b>3,207,592</b>	<b>100.000 %</b>	<b>\$213,839</b>		<b>\$213,839</b>		<b>\$213,839</b>

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

Source: Fixed Assets Current Operations Report

Equipment Use Charge  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Furniture, Fixtures &amp; Equip</u>
Board of Supervisors	\$779	\$779
Records Management	\$7,281	\$7,281
Treasurer	\$1,328	\$1,328
District Attorney	\$11,900	\$11,900
City Manager	\$1,946	\$1,946
Information Technology	\$89,630	\$89,630
Geographic Information Systems	\$2,778	\$2,778
Purchasing	\$1,305	\$1,305
Dispatch	\$81,803	\$81,803
Public Works	\$4,036	\$4,036
Facilities Maintenance	\$11,053	\$11,053
Total	<u>\$213,839</u>	<u>\$213,839</u>

**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>
	\$211,406			\$211,406
Allocated additions:				
1 - Building Use Charge	\$2,463		\$2,463	
2 - Equipment Use Charge	\$779		\$779	
1010212 - Clerk		\$187,998	\$187,998	
1010214 - Records Management		\$14,240	\$14,240	
1010500 - District Attorney		\$42,151	\$42,151	
1010600 - City Manager		\$1,241	\$1,241	
1010701 - Finance		\$1,614	\$1,614	
1010705 - Human Resources		\$4,267	\$4,267	
1010710 - Information Technology		\$3,345	\$3,345	
1010720 - Purchasing		\$12	\$12	
1010730 - City Hall		\$8,352	\$8,352	
1010800 - Internal Auditor		\$19	\$19	
1015034 - Facilities Maintenance		\$4,926	\$4,926	
Total allocated additions:	<u>\$3,242</u>	<u>\$268,165</u>	<u>\$271,407</u>	<u>\$271,407</u>
Total to be allocated	<u><u>\$214,648</u></u>	<u><u>\$268,165</u></u>		<u><u>\$482,813</u></u>

Board of Supervisors  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Countywide Support</u>
<b><u>Wages &amp; Benefits</u></b>			
SALARIES & WAGES	\$128,806		\$128,806
FRINGE BENEFITS	\$64,463		\$64,463
<b><u>Other Expense and Cost</u></b>			
SERVICE AND SUPPLIES	\$18,137		\$18,137
Departmental Expenditures	\$211,406		\$211,406
 Additions: 1st			
Other	\$3,242	\$3,242	
Functional Cost	\$214,648	\$3,242	\$211,406
Reallocate Admin		(\$3,242)	\$3,242
Allocable Costs	\$214,648		\$214,648
<b>1st Allocation</b>	<b>\$214,648</b>		<b>\$214,648</b>
 Additions: 2nd			
Other	\$268,165	\$268,165	
Functional Cost	\$268,165	\$268,165	
Reallocate Admin		(\$268,165)	\$268,165
Allocable Costs	\$268,165		\$268,165
<b>2nd Allocation</b>	<b>\$268,165</b>		<b>\$268,165</b>
 <b>Total allocated</b>	<b>\$482,813</b>		<b>\$482,813</b>



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	305,941	0.314 %	\$675		\$675	\$843	\$1,518
Recorder	382,675	0.393 %	\$844		\$844	\$1,055	\$1,899
Records Management	115,806	0.119 %	\$255		\$255	\$319	\$574
Public Safety Complex	287,837	0.296 %	\$635		\$635	\$793	\$1,428
Elections	213,612	0.220 %	\$471		\$471	\$589	\$1,060
Treasurer	448,495	0.461 %	\$989		\$989	\$1,236	\$2,225
Assessor	558,466	0.574 %	\$1,232		\$1,232	\$1,539	\$2,771
District Attorney	2,064,102	2.122 %	\$4,554		\$4,554	\$5,689	\$10,243
City Manager	531,230	0.546 %	\$1,172		\$1,172	\$1,464	\$2,636
Public Defender	1,232,364	1.267 %	\$2,719		\$2,719	\$3,397	\$6,116
Economic Development	669,428	0.688 %	\$1,477		\$1,477	\$1,845	\$3,322
Finance	623,847	0.641 %	\$1,376		\$1,376	\$1,719	\$3,095
Human Resources	301,341	0.310 %	\$665		\$665	\$831	\$1,496
Information Technology	1,410,424	1.450 %	\$3,112		\$3,112	\$3,887	\$6,999
Geographic Information Systems	319,445	0.328 %	\$705		\$705	\$880	\$1,585
Purchasing	121,280	0.125 %	\$268		\$268	\$334	\$602
City Hall	98,276	0.101 %	\$217		\$217	\$271	\$488
Welfare	379,440	0.390 %	\$837		\$837	\$1,046	\$1,883
Internal Auditor	8,204	0.008 %	\$18		\$18	\$23	\$41
Planning	418,364	0.430 %	\$923		\$923	\$1,153	\$2,076
Business License	145,914	0.150 %	\$322		\$322	\$402	\$724
Code Enforcement	214,906	0.221 %	\$474		\$474	\$592	\$1,066
Sheriff Administration	1,192,684	1.226 %	\$2,631		\$2,631	\$3,287	\$5,918
Sheriff Operations	5,638,055	5.795 %	\$12,439		\$12,439	\$15,540	\$27,979
Sheriff General Services	667,329	0.686 %	\$1,472		\$1,472	\$1,839	\$3,311
Detention Facility	3,645,295	3.747 %	\$8,042		\$8,042	\$10,047	\$18,089
Dispatch	1,750,309	1.799 %	\$3,862		\$3,862	\$4,824	\$8,686
Trinet Grant	105,856	0.109 %	\$234		\$234	\$292	\$526
Fire Administration	242,794	0.250 %	\$536		\$536	\$669	\$1,205
Warren Engine Co. No. 1	4,277	0.004 %	\$9		\$9	\$12	\$21
Fire Operations	6,536,431	6.718 %	\$14,421		\$14,421	\$18,016	\$32,437
Fire Prevention	487,778	0.501 %	\$1,076		\$1,076	\$1,344	\$2,420
Fire Training	482,595	0.496 %	\$1,065		\$1,065	\$1,330	\$2,395
Emergency Management	146,425	0.150 %	\$323		\$323	\$404	\$727
Public Works	1,962,352	2.017 %	\$4,329		\$4,329	\$5,409	\$9,738
Juvenile Court	437,243	0.449 %	\$965		\$965	\$1,205	\$2,170
Juvenile Probation	1,409,213	1.448 %	\$3,109		\$3,109	\$3,884	\$6,993
Juvenile Detention	1,405,254	1.444 %	\$3,100		\$3,100	\$3,873	\$6,973
Justice Court	2,803,112	2.881 %	\$6,184		\$6,184	\$7,726	\$13,910
Alternative Sentencing	1,159,342	1.192 %	\$2,558		\$2,558	\$3,195	\$5,753
Parks Administration	510,781	0.525 %	\$1,127		\$1,127	\$1,408	\$2,535

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>
Park Maintenance	986,167	1.014 %	\$2,176		\$2,176	\$2,718	\$4,894
Grants, Gifts, Donations	125,116	0.129 %	\$276		\$276	\$345	\$621
Facilities Maintenance	1,322,693	1.359 %	\$2,918		\$2,918	\$3,646	\$6,564
Swimming Pool	633,683	0.651 %	\$1,398		\$1,398	\$1,747	\$3,145
Community Center	274,460	0.282 %	\$606		\$606	\$756	\$1,362
Recreation	440,130	0.452 %	\$971		\$971	\$1,213	\$2,184
Pony Express Pavilion	12,506	0.013 %	\$28		\$28	\$34	\$62
Sports	409,595	0.421 %	\$904		\$904	\$1,129	\$2,033
Library	1,508,658	1.551 %	\$3,328		\$3,328	\$4,158	\$7,486
Health	442,509	0.455 %	\$976		\$976	\$1,220	\$2,196
Landfill Administration	1,398,731	1.438 %	\$3,086		\$3,086	\$3,855	\$6,941
Animal Services	430,610	0.443 %	\$950		\$950	\$1,187	\$2,137
Cooperative Extension	153,880	0.158 %	\$339		\$339	\$424	\$763
Supplemental Indigent	1,315,302	1.352 %	\$2,902		\$2,902	\$3,625	\$6,527
Senior Citizens	411,297	0.423 %	\$907		\$907	\$1,134	\$2,041
Capital Acquisition	440,152	0.452 %	\$971		\$971	\$1,213	\$2,184
Carson City Transit	810,127	0.833 %	\$1,787		\$1,787	\$2,233	\$4,020
Library Gift	97,166	0.100 %	\$214		\$214	\$268	\$482
Administrative Assessment	60,310	0.062 %	\$133		\$133	\$166	\$299
Traffic/Transportation	72,393	0.074 %	\$160		\$160	\$200	\$360
Regional Transportation	225,403	0.232 %	\$497		\$497	\$621	\$1,118
Quality of Life	714,521	0.734 %	\$1,576		\$1,576	\$1,969	\$3,545
Street Maintenance	3,250,004	3.340 %	\$7,170		\$7,170	\$8,958	\$16,128
Grant Fund	2,863,880	2.944 %	\$6,318		\$6,318	\$7,894	\$14,212
Commissary Fund	218,220	0.224 %	\$481		\$481	\$601	\$1,082
Capital Facilities	2,231	0.002 %	\$5		\$5	\$6	\$11
Residential Construction	42,686	0.044 %	\$94		\$94	\$118	\$212
Debt Svc-Carson City	5,386,577	5.536 %	\$11,884		\$11,884	\$14,847	\$26,731
Ambulance	3,969,789	4.080 %	\$8,758		\$8,758	\$10,942	\$19,700
Stormwater Drainage	291,631	0.300 %	\$643		\$643	\$804	\$1,447
Sewer Operation	3,609,316	3.710 %	\$7,963		\$7,963	\$9,948	\$17,911
Sewer Capitalization	28,989	0.030 %	\$64		\$64	\$80	\$144
Water	5,863,392	6.027 %	\$12,936		\$12,936	\$16,161	\$29,097
Building Permits	350,292	0.360 %	\$773		\$773	\$965	\$1,738
Cemetery	167,810	0.172 %	\$370		\$370	\$463	\$833
Fleet Management	828,320	0.851 %	\$1,827		\$1,827	\$2,283	\$4,110
Group Medical Insurance	7,277,432	7.480 %	\$16,055		\$16,055	\$20,058	\$36,113
Workers Compensation Ins	630,692	0.648 %	\$1,391		\$1,391	\$1,738	\$3,129
Insurance Fund	1,529,202	1.572 %	\$3,374		\$3,374	\$4,215	\$7,589
Redevelopment	533,593	0.548 %	\$1,177		\$1,177	\$1,471	\$2,648
Redevelopment Revolving	180,970	0.186 %	\$399		\$399	\$499	\$898

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 Tax	1,911,199	1.964 %	\$4,216		\$4,216	\$5,268	\$9,484
Tourism Authority	367,523	0.378 %	\$811		\$811	\$1,013	\$1,824
Tricounty Railway	557,248	0.573 %	\$1,229		\$1,229	\$1,536	\$2,765
Sierra Forest Fire Protect	461,819	0.475 %	\$1,019		\$1,019	\$1,273	\$2,292
Sub-Conservancy District	378,778	0.389 %	\$836		\$836	\$1,044	\$1,880
Controller Trust Fund	21,213	0.022 %	\$47		\$47	\$58	\$105
Medical	350,461	0.360 %	\$773		\$773	\$966	\$1,739
Environmental Health	252,638	0.260 %	\$557		\$557	\$696	\$1,253
Investigations	1,909,812	1.963 %	\$4,213		\$4,213	\$5,264	\$9,477
Justice Court	176,716	0.182 %	\$390		\$390	\$487	\$877
Ice Rink	97,267	0.100 %	\$215		\$215	\$268	\$483
Northgate	31,585	0.032 %	\$70		\$70	\$87	\$157
Capital Projects	8,990	0.009 %	\$20		\$20	\$25	\$45
911 Surcharge	19,210	0.020 %	\$45		\$45	\$57	\$102
All Other							
Firefighter Retirement Medical							
Collections							
<b>Total</b>	<u>97,293,416</u>	<u>100.000 %</u>	<u>\$214,648</u>		<u>\$214,648</u>	<u>\$268,165</u>	<u>\$482,813</u>

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

Source: Expenditure Worksheet

Board of Supervisors  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Countywide Support</u>
Clerk	\$1,518	\$1,518
Records Management	\$574	\$574
Public Safety Complex	\$1,428	\$1,428
Treasurer	\$2,225	\$2,225
District Attorney	\$10,243	\$10,243
City Manager	\$2,636	\$2,636
Finance	\$3,095	\$3,095
Human Resources	\$1,496	\$1,496
Information Technology	\$6,999	\$6,999
Geographic Information Systems	\$1,585	\$1,585
Purchasing	\$602	\$602
City Hall	\$488	\$488
Internal Auditor	\$41	\$41
Dispatch	\$8,686	\$8,686
Public Works	\$9,738	\$9,738
Facilities Maintenance	\$6,564	\$6,564
Recorder	\$1,899	\$1,899
Elections	\$1,060	\$1,060
Collections		
Assessor	\$2,771	\$2,771
Public Defender	\$6,116	\$6,116
Economic Development	\$3,322	\$3,322
Northgate	\$157	\$157
Welfare	\$1,883	\$1,883
Planning	\$2,076	\$2,076
Business License	\$724	\$724
Code Enforcement	\$1,066	\$1,066
Sheriff Administration	\$5,918	\$5,918
Investigations	\$9,477	\$9,477
Sheriff Operations	\$27,979	\$27,979
Sheriff General Services	\$3,311	\$3,311
Detention Facility	\$18,089	\$18,089
Trinet Grant	\$526	\$526
Fire Administration	\$1,205	\$1,205
Warren Engine Co. No. 1	\$21	\$21
Fire Operations	\$32,437	\$32,437
Fire Prevention	\$2,420	\$2,420
Fire Training	\$2,395	\$2,395
Emergency Management	\$727	\$727
Juvenile Court	\$2,170	\$2,170
Juvenile Probation	\$6,993	\$6,993

Board of Supervisors  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Countywide Support</u>
Juvenile Detention	\$6,973	\$6,973
Justice Court	\$13,910	\$13,910
Alternative Sentencing	\$5,753	\$5,753
Justice Court	\$877	\$877
Parks Administration	\$2,535	\$2,535
Park Maintenance	\$4,894	\$4,894
Grants, Gifts, Donations	\$621	\$621
Swimming Pool	\$3,145	\$3,145
Community Center	\$1,362	\$1,362
Recreation	\$2,184	\$2,184
Pony Express Pavilion	\$62	\$62
Ice Rink	\$483	\$483
Sports	\$2,033	\$2,033
Library	\$7,486	\$7,486
Health	\$2,196	\$2,196
Landfill Administration	\$6,941	\$6,941
Medical	\$1,739	\$1,739
Environmental Health	\$1,253	\$1,253
Animal Services	\$2,137	\$2,137
Cooperative Extension	\$763	\$763
Supplemental Indigent	\$6,527	\$6,527
Capital Projects	\$45	\$45
Senior Citizens	\$2,041	\$2,041
Capital Acquisition	\$2,184	\$2,184
Carson City Transit	\$4,020	\$4,020
Library Gift	\$482	\$482
Administrative Assessment	\$299	\$299
Traffic/Transportation	\$360	\$360
Regional Transportation	\$1,118	\$1,118
Quality of Life	\$3,545	\$3,545
Street Maintenance	\$16,128	\$16,128
Grant Fund	\$14,212	\$14,212
Commissary Fund	\$1,082	\$1,082
Firefighter Retirement Medical		
911 Surcharge	\$102	\$102
Capital Facilities	\$11	\$11
Residential Construction	\$212	\$212
Debt Svc-Carson City	\$26,731	\$26,731
Ambulance	\$19,700	\$19,700
Stormwater Drainage	\$1,447	\$1,447
Sewer Operation	\$17,911	\$17,911

Board of Supervisors  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Countywide Support</u>
Sewer Capitalization	\$144	\$144
Water	\$29,097	\$29,097
Building Permits	\$1,738	\$1,738
Cemetery	\$833	\$833
Fleet Management	\$4,110	\$4,110
Group Medical Insurance	\$36,113	\$36,113
Workers Compensation Ins	\$3,129	\$3,129
Insurance Fund	\$7,589	\$7,589
Redevelopment	\$2,648	\$2,648
Redevelopment Revolving	\$898	\$898
Redevelopment Tax	\$9,484	\$9,484
Tourism Authority	\$1,824	\$1,824
Tricounty Railway	\$2,765	\$2,765
Sierra Forest Fire Protect	\$2,292	\$2,292
Sub-Conservancy District	\$1,880	\$1,880
Controller Trust Fund	\$105	\$105
All Other		
Total	<u>\$482,813</u>	<u>\$482,813</u>

**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>
	\$305,941			\$305,941
Allocated additions:				
1010100 - Board of Supervisors	\$675	\$843	\$1,518	
1010214 - Records Management		\$22,835	\$22,835	
1010600 - City Manager		\$1,876	\$1,876	
1010701 - Finance		\$2,140	\$2,140	
1010705 - Human Resources		\$4,319	\$4,319	
1010710 - Information Technology		\$3,981	\$3,981	
1010720 - Purchasing		\$16	\$16	
1010800 - Internal Auditor		\$29	\$29	
Total allocated additions:	<u>\$675</u>	<u>\$36,039</u>	<u>\$36,714</u>	<u>\$36,714</u>
Total to be allocated	<u><u>\$306,616</u></u>	<u><u>\$36,039</u></u>		<u><u>\$342,655</u></u>



Clerk  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Boards &amp; Commission</u>
<b><u>Wages &amp; Benefits</u></b>			
SALARIES & WAGES	\$226,611		\$226,611
FRINGE BENEFITS	\$67,053		\$67,053
<b><u>Other Expense and Cost</u></b>			
SERVICE AND SUPPLIES	\$12,277		\$12,277
Departmental Expenditures	\$305,941		\$305,941
Additions: 1st			
Other	\$675	\$675	
Functional Cost	\$306,616	\$675	\$305,941
Reallocate Admin		(\$675)	\$675
Allocable Costs	\$306,616		\$306,616
<b>1st Allocation</b>	<b>\$306,616</b>		<b>\$306,616</b>
Additions: 2nd			
Other	\$36,039	\$36,039	
Functional Cost	\$36,039	\$36,039	
Reallocate Admin		(\$36,039)	\$36,039
Allocable Costs	\$36,039		\$36,039
<b>2nd Allocation</b>	<b>\$36,039</b>		<b>\$36,039</b>
<b>Total allocated</b>	<b>\$342,655</b>		<b>\$342,655</b>

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	84	61.314 %	\$187,998		\$187,998		\$187,998
Airport	12	8.759 %	\$26,857		\$26,857	\$8,160	\$35,017
Regional Transportation	12	8.759 %	\$26,857		\$26,857	\$8,160	\$35,017
Quality of Life	15	10.949 %	\$33,571		\$33,571	\$10,200	\$43,771
Debt Svc-Carson City	2	1.460 %	\$4,476		\$4,476	\$1,360	\$5,836
Redevelopment Revolving	12	8.759 %	\$26,857		\$26,857	\$8,159	\$35,016
Total	137	100.000 %	\$306,616		\$306,616	\$36,039	\$342,655

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

Source: Resident Handbook For Boards, Commissions, & Com

Clerk  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Boards &amp; Commission</u>
Board of Supervisors	\$187,998	\$187,998
Airport	\$35,017	\$35,017
Regional Transportation	\$35,017	\$35,017
Quality of Life	\$43,771	\$43,771
Debt Svc-Carson City	\$5,836	\$5,836
Redevelopment Revolving	\$35,016	\$35,016
Total	<u>\$342,655</u>	<u>\$342,655</u>

**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.

Prepared by:

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>
	\$115,806			\$115,806
Allocated additions:				
1 - Building Use Charge	\$16,644		\$16,644	
2 - Equipment Use Charge	\$7,281		\$7,281	
1010100 - Board of Supervisors	\$255	\$319	\$574	
1010215 - Public Safety Complex		\$9,742	\$9,742	
1010600 - City Manager		\$710	\$710	
1010701 - Finance		\$797	\$797	
1010705 - Human Resources		\$103	\$103	
1010710 - Information Technology		\$3,198	\$3,198	
1010720 - Purchasing		\$18	\$18	
1010800 - Internal Auditor		\$11	\$11	
1015034 - Facilities Maintenance		\$6,116	\$6,116	
Total allocated additions:	<u>\$24,180</u>	<u>\$21,014</u>	<u>\$45,194</u>	<u>\$45,194</u>
Total to be allocated	<u><b>\$139,986</b></u>	<u><b>\$21,014</b></u>	<b>:</b>	<u><b>\$161,000</b></u>

Records Management  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Records Management</u>
<b><u>Wages &amp; Benefits</u></b>			
SALARIES & WAGES	\$79,880		\$79,880
FRINGE BENEFITS	\$21,931		\$21,931
<b><u>Other Expense and Cost</u></b>			
SERVICE AND SUPPLIES	\$13,995		\$13,995
Departmental Expenditures	\$115,806		\$115,806
Additions: 1st			
Other	\$24,180	\$24,180	
Functional Cost	\$139,986	\$24,180	\$115,806
Reallocate Admin		(\$24,180)	\$24,180
Allocable Costs	\$139,986		\$139,986
<b>1st Allocation</b>	<b>\$139,986</b>		<b>\$139,986</b>
Additions: 2nd			
Other	\$21,014	\$21,014	
Functional Cost	\$21,014	\$21,014	
Reallocate Admin		(\$21,014)	\$21,014
Allocable Costs	\$21,014		\$21,014
<b>2nd Allocation</b>	<b>\$21,014</b>		<b>\$21,014</b>
<b>Total allocated</b>	<b>\$161,000</b>		<b>\$161,000</b>

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	46,922	16.313 %	\$22,835		\$22,835		\$22,835
Justice Court	206,118	71.658 %	\$100,311		\$100,311	\$20,483	\$120,794
Board of Supervisors	29,260	10.172 %	\$14,240		\$14,240		\$14,240
All Other	171	0.059 %	\$83		\$83	\$17	\$100
Elections	5,171	1.798 %	\$2,517		\$2,517	\$514	\$3,031
Total	<u>287,642</u>	<u>100.000 %</u>	<u>\$139,986</u>		<u>\$139,986</u>	<u>\$21,014</u>	<u>\$161,000</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	\$14,240	\$14,240
Clerk	\$22,835	\$22,835
Elections	\$3,031	\$3,031
Justice Court	\$120,794	\$120,794
All Other	\$100	\$100
Total	<u>\$161,000</u>	<u>\$161,000</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>
	\$287,837			\$287,837
Allocated additions:				
1010100 - Board of Supervisors	\$635	\$793	\$1,428	
1010600 - City Manager		\$1,765	\$1,765	
1010701 - Finance		\$2,073	\$2,073	
1010720 - Purchasing		\$380	\$380	
1010800 - Internal Auditor		\$28	\$28	
Total allocated additions:	<u>\$635</u>	<u>\$5,039</u>	<u>\$5,674</u>	<u>\$5,674</u>
Total to be allocated	<u>\$288,472</u>	<u>\$5,039</u>		<u>\$293,511</u>

Public Safety Complex  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Utilities</u>	<u>Common Costs</u>
<b><u>Other Expense and Cost</u></b>				
SALARIES & WAGES				
FRINGE BENEFITS				
<b><u>Other Expense and Cost</u></b>				
OFFICE SUPPLIES	\$22,325			\$22,325
POWER	\$179,802		\$179,802	
HEATING	\$80,307		\$80,307	
R&M SERVICES	\$5,403		\$5,403	
Departmental Expenditures	\$287,837		\$265,512	\$22,325
Additions: 1st				
Other	\$635	\$635		
Functional Cost	\$288,472	\$635	\$265,512	\$22,325
Reallocate Admin		(\$635)	\$586	\$49
Allocable Costs	\$288,472		\$266,098	\$22,374
<b>1st Allocation</b>	<b>\$288,472</b>		<b>\$266,098</b>	<b>\$22,374</b>
Additions: 2nd				
Other	\$5,039	\$5,039		
Functional Cost	\$5,039	\$5,039		
Reallocate Admin		(\$5,039)	\$4,648	\$391
Allocable Costs	\$5,039		\$4,648	\$391
<b>2nd Allocation</b>	<b>\$5,039</b>		<b>\$4,648</b>	<b>\$391</b>
<b>Total allocated</b>	<b>\$293,511</b>		<b>\$270,746</b>	<b>\$22,765</b>

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 %	\$40,292		\$40,292	\$730	\$41,022
Records Management	1,920	3.568 %	\$9,496		\$9,496		\$9,496
Collections	336	0.624 %	\$1,662		\$1,662	\$30	\$1,692
District Attorney	7,358	13.675 %	\$36,390		\$36,390	\$659	\$37,049
Detention Facility	5,590	10.389 %	\$27,646		\$27,646	\$501	\$28,147
Justice Court	30,454	56.602 %	\$150,612		\$150,612	\$2,728	\$153,340
Total	53,805	100.000 %	\$266,098		\$266,098	\$4,648	\$270,746

(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	1.099 %	\$246		\$246		\$246
Recorder	4	4.396 %	\$983		\$983	\$17	\$1,000
District Attorney	20	21.978 %	\$4,917		\$4,917	\$87	\$5,004
Sheriff Administration	6	6.593 %	\$1,475		\$1,475	\$26	\$1,501
Detention Facility	32	35.165 %	\$7,868		\$7,868	\$139	\$8,007
Justice Court	28	30.769 %	\$6,885		\$6,885	\$122	\$7,007
Total	91	100.000 %	\$22,374		\$22,374	\$391	\$22,765

(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	\$9,742	\$9,496	\$246
District Attorney	\$42,053	\$37,049	\$5,004
Recorder	\$42,022	\$41,022	\$1,000
Collections	\$1,692	\$1,692	
Sheriff Administration	\$1,501		\$1,501
Detention Facility	\$36,154	\$28,147	\$8,007
Justice Court	\$160,347	\$153,340	\$7,007
Total	\$293,511	\$270,746	\$22,765

**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:

- **Debt Management** – These costs are the time spent with debt management. These costs are allocated.
- **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).
- **Investment** – These costs are the time spent investing and reconciling bank statements and recording deposits. 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.
- **Revenue Reconciliation** – These costs are time spent reconciling bank statements and recording deposits.
- **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).
- **JAC** – These costs are related to time spent selling Jump Around Carson bus tickets and are allocated directly to Carson City Transit (Fund 225).

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>
	\$448,495			\$448,495
Allocated additions:				
1 - Building Use Charge	\$6,612		\$6,612	
2 - Equipment Use Charge	\$1,328		\$1,328	
1010100 - Board of Supervisors	\$989	\$1,236	\$2,225	
1010600 - City Manager		\$2,751	\$2,751	
1010701 - Finance		\$2,566	\$2,566	
1010705 - Human Resources		\$2,263	\$2,263	
1010710 - Information Technology		\$9,708	\$9,708	
1010720 - Purchasing		\$72	\$72	
1010730 - City Hall		\$12,818	\$12,818	
1010800 - Internal Auditor		\$43	\$43	
1015034 - Facilities Maintenance		\$13,227	\$13,227	
Total allocated additions:	<u>\$8,929</u>	<u>\$44,684</u>	<u>\$53,613</u>	<u>\$53,613</u>
Total to be allocated	<u><b>\$457,424</b></u>	<u><b>\$44,684</b></u>		<u><b>\$502,108</b></u>



Treasurer  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Debt Management</u>	<u>Utility Collect</u>	<u>Investments</u>	<u>Revenue Reconciliation</u>	<u>Tax Collection</u>	<u>Parking Ticket Collections</u>	<u>Landfill Collections</u>	<u>JAC Collections</u>
<b><u>Wages &amp; Benefits</u></b>										
SALARIES & WAGES	\$286,038	\$86,755	\$7,666	\$60,955	\$12,271	\$49,513	\$45,509	\$16,018	\$4,720	\$2,631
FRINGE BENEFITS	\$107,923	\$32,733	\$2,892	\$22,998	\$4,630	\$18,681	\$17,171	\$6,044	\$1,781	\$993
<b><u>Other Expense and Cost</u></b>										
SERVICES & SUPPLIES	\$11,622	\$3,525	\$311	\$2,477	\$499	\$2,012	\$1,849	\$651	\$192	\$106
BANKING FEES	\$20,932				\$20,932					
MAINT SERVICE CONTRA	\$21,980			\$5,495			\$5,495	\$5,495	\$5,495	
Departmental Expenditures	\$448,495	\$123,013	\$10,869	\$91,925	\$38,332	\$70,206	\$70,024	\$28,208	\$12,188	\$3,730
Additions: 1st										
Other	\$8,929	\$8,929								
Functional Cost	\$457,424	\$131,942	\$10,869	\$91,925	\$38,332	\$70,206	\$70,024	\$28,208	\$12,188	\$3,730
Reallocate Admin		(\$131,942)	\$4,406	\$37,264	\$15,539	\$28,460	\$28,386	\$11,435	\$4,941	\$1,511
Allocable Costs	\$457,424		\$15,275	\$129,189	\$53,871	\$98,666	\$98,410	\$39,643	\$17,129	\$5,241
Unallocated	(\$98,410)						(\$98,410)			
<b>1st Allocation</b>	<b>\$359,014</b>		<b>\$15,275</b>	<b>\$129,189</b>	<b>\$53,871</b>	<b>\$98,666</b>		<b>\$39,643</b>	<b>\$17,129</b>	<b>\$5,241</b>
Additions: 2nd										
Other	\$44,684	\$44,684								
Functional Cost	\$44,684	\$44,684								
Reallocate Admin		(\$44,684)	\$1,492	\$12,620	\$5,262	\$9,638	\$9,613	\$3,873	\$1,673	\$513
Allocable Costs	\$44,684		\$1,492	\$12,620	\$5,262	\$9,638	\$9,613	\$3,873	\$1,673	\$513
Unallocated	(\$9,613)						(\$9,613)			
<b>2nd Allocation</b>	<b>\$35,071</b>		<b>\$1,492</b>	<b>\$12,620</b>	<b>\$5,262</b>	<b>\$9,638</b>		<b>\$3,873</b>	<b>\$1,673</b>	<b>\$513</b>
<b>Total allocated</b>	<b>\$394,085</b>		<b>\$16,767</b>	<b>\$141,809</b>	<b>\$59,133</b>	<b>\$108,304</b>		<b>\$43,516</b>	<b>\$18,802</b>	<b>\$5,754</b>

Treasurer  
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>
Capital Projects	1,715,331	8.669 %	\$1,324		\$1,324	\$129	\$1,453
V&T Spec. Infrastructure	1,588,402	8.027 %	\$1,226		\$1,226	\$120	\$1,346
Quality of Life	357,111	1.805 %	\$276		\$276	\$27	\$303
Street Maintenance	1,718,500	8.685 %	\$1,327		\$1,327	\$130	\$1,457
Stormwater Drainage	432,913	2.188 %	\$334		\$334	\$33	\$367
Sewer Operation	2,057,974	10.400 %	\$1,589		\$1,589	\$155	\$1,744
Water	3,672,447	18.559 %	\$2,835		\$2,835	\$277	\$3,112
Redevelopment	294,019	1.486 %	\$227		\$227	\$22	\$249
School Debt Service	5,136,636	25.959 %	\$3,965		\$3,965	\$387	\$4,352
Sheriff Administration	976,505	4.935 %	\$754		\$754	\$74	\$828
Parks Administration	605,390	3.059 %	\$467		\$467	\$46	\$513
All Other	1,232,272	6.228 %	\$951		\$951	\$92	\$1,043
<b>Total</b>	<b>19,787,500</b>	<b>100.000 %</b>	<b>\$15,275</b>		<b>\$15,275</b>	<b>\$1,492</b>	<b>\$16,767</b>

(A) Alloc basis: Count of Bond Payments by Fund

Source: Al Kramer

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 %	\$43,063		\$43,063	\$4,207	\$47,270
Water	33	33.333 %	\$43,063		\$43,063	\$4,207	\$47,270
Stormwater Drainage	33	33.334 %	\$43,063		\$43,063	\$4,206	\$47,269
Total	99	100.000 %	\$129,189		\$129,189	\$12,620	\$141,809

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

Source: Treasurer

Treasurer  
Detail allocation of  
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 %	\$1,584		\$1,584	\$155	\$1,739
Airport	1	2.941 %	\$1,584		\$1,584	\$155	\$1,739
Cooperative Extension	1	2.941 %	\$1,584		\$1,584	\$155	\$1,739
Supplemental Indigent	1	2.941 %	\$1,584		\$1,584	\$155	\$1,739
Capital Projects	1	2.941 %	\$1,584		\$1,584	\$155	\$1,739
Senior Citizens	1	2.941 %	\$1,584		\$1,584	\$155	\$1,739
Capital Acquisition	1	2.941 %	\$1,584		\$1,584	\$155	\$1,739
Carson City Transit	1	2.941 %	\$1,584		\$1,584	\$155	\$1,739
Library Gift	1	2.941 %	\$1,584		\$1,584	\$155	\$1,739
Administrative Assessment	1	2.941 %	\$1,584		\$1,584	\$155	\$1,739
Traffic/Transportation	1	2.941 %	\$1,584		\$1,584	\$155	\$1,739
Regional Transportation	1	2.941 %	\$1,584		\$1,584	\$155	\$1,739
V&T Spec. Infrastructure	1	2.941 %	\$1,584		\$1,584	\$155	\$1,739
Quality of Life	1	2.941 %	\$1,584		\$1,584	\$155	\$1,739
Street Maintenance	1	2.941 %	\$1,584		\$1,584	\$155	\$1,739
Grant Fund	1	2.941 %	\$1,584		\$1,584	\$155	\$1,739
Commissary Fund	1	2.941 %	\$1,584		\$1,584	\$155	\$1,739
Firefighter Retirement Medical	1	2.941 %	\$1,584		\$1,584	\$155	\$1,739
Capital Facilities	1	2.941 %	\$1,584		\$1,584	\$155	\$1,739
Residential Construction	1	2.941 %	\$1,584		\$1,584	\$155	\$1,739
Debt Svc-Carson City	1	2.941 %	\$1,584		\$1,584	\$155	\$1,739
Ambulance	1	2.941 %	\$1,584		\$1,584	\$155	\$1,739
Sewer Operation	1	2.941 %	\$1,584		\$1,584	\$155	\$1,739
Sewer Capitalization	1	2.941 %	\$1,584		\$1,584	\$155	\$1,739
Water	1	2.941 %	\$1,584		\$1,584	\$155	\$1,739
Building Permits	1	2.941 %	\$1,584		\$1,584	\$155	\$1,739
Cemetery	1	2.941 %	\$1,584		\$1,584	\$155	\$1,739
Fleet Management	1	2.941 %	\$1,584		\$1,584	\$155	\$1,739
Group Medical Insurance	1	2.941 %	\$1,584		\$1,584	\$155	\$1,739
Workers Compensation Ins	1	2.941 %	\$1,584		\$1,584	\$155	\$1,739
Insurance Fund	1	2.941 %	\$1,584		\$1,584	\$155	\$1,739
Redevelopment	1	2.941 %	\$1,584		\$1,584	\$155	\$1,739
Redevelopment Revolving	1	2.941 %	\$1,584		\$1,584	\$155	\$1,739
Redevelopment Tax	1	2.947 %	\$1,599		\$1,599	\$147	\$1,746
Total	34	100.000 %	\$53,871		\$53,871	\$5,262	\$59,133

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

Source: Treasurer

Treasurer  
Detail allocation of  
Revenue Reconciliation

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 %	\$2,902		\$2,902	\$283	\$3,185
Airport	1	2.941 %	\$2,902		\$2,902	\$283	\$3,185
Cooperative Extension	1	2.941 %	\$2,902		\$2,902	\$283	\$3,185
Supplemental Indigent	1	2.941 %	\$2,902		\$2,902	\$283	\$3,185
Capital Projects	1	2.941 %	\$2,902		\$2,902	\$283	\$3,185
Senior Citizens	1	2.941 %	\$2,902		\$2,902	\$283	\$3,185
Capital Acquisition	1	2.941 %	\$2,902		\$2,902	\$283	\$3,185
Carson City Transit	1	2.941 %	\$2,902		\$2,902	\$283	\$3,185
Library Gift	1	2.941 %	\$2,902		\$2,902	\$283	\$3,185
Administrative Assessment	1	2.941 %	\$2,902		\$2,902	\$283	\$3,185
Traffic/Transportation	1	2.941 %	\$2,902		\$2,902	\$283	\$3,185
Regional Transportation	1	2.941 %	\$2,902		\$2,902	\$283	\$3,185
V&T Spec. Infrastructure	1	2.941 %	\$2,902		\$2,902	\$283	\$3,185
Quality of Life	1	2.941 %	\$2,902		\$2,902	\$283	\$3,185
Street Maintenance	1	2.941 %	\$2,902		\$2,902	\$283	\$3,185
Grant Fund	1	2.941 %	\$2,902		\$2,902	\$283	\$3,185
Commissary Fund	1	2.941 %	\$2,902		\$2,902	\$283	\$3,185
Firefighter Retirement Medical	1	2.941 %	\$2,902		\$2,902	\$283	\$3,185
Capital Facilities	1	2.941 %	\$2,902		\$2,902	\$283	\$3,185
Residential Construction	1	2.941 %	\$2,902		\$2,902	\$283	\$3,185
Debt Svc-Carson City	1	2.941 %	\$2,902		\$2,902	\$283	\$3,185
Ambulance	1	2.941 %	\$2,902		\$2,902	\$283	\$3,185
Sewer Operation	1	2.941 %	\$2,902		\$2,902	\$283	\$3,185
Sewer Capitalization	1	2.941 %	\$2,902		\$2,902	\$283	\$3,185
Water	1	2.941 %	\$2,902		\$2,902	\$283	\$3,185
Building Permits	1	2.941 %	\$2,902		\$2,902	\$283	\$3,185
Cemetery	1	2.941 %	\$2,902		\$2,902	\$283	\$3,185
Fleet Management	1	2.941 %	\$2,902		\$2,902	\$283	\$3,185
Group Medical Insurance	1	2.941 %	\$2,902		\$2,902	\$283	\$3,185
Workers Compensation Ins	1	2.941 %	\$2,902		\$2,902	\$283	\$3,185
Insurance Fund	1	2.941 %	\$2,902		\$2,902	\$283	\$3,185
Redevelopment	1	2.941 %	\$2,902		\$2,902	\$283	\$3,185
Redevelopment Revolving	1	2.941 %	\$2,902		\$2,902	\$283	\$3,185
Redevelopment Tax	1	2.947 %	\$2,900		\$2,900	\$299	\$3,199
<b>Total</b>	<b>34</b>	<b>100.000 %</b>	<b>\$98,666</b>		<b>\$98,666</b>	<b>\$9,638</b>	<b>\$108,304</b>

(A) Alloc basis: Total Revenue by Fund

Source:

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 %	\$39,643		\$39,643	\$3,873	\$43,516
Total	1	100.000 %	\$39,643		\$39,643	\$3,873	\$43,516

(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 %	\$17,129		\$17,129	\$1,673	\$18,802
Total	1	100.000 %	\$17,129		\$17,129	\$1,673	\$18,802

(A) Alloc basis: Direct Allocation to Landfill 6804

Source: Treasurer

Treasurer  
Detail allocation of  
JAC 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>
Carson City Transit	1	100.000 %	\$5,241		\$5,241	\$513	\$5,754
Total	1	100.000 %	\$5,241		\$5,241	\$513	\$5,754

(A) Alloc basis: Direct Allocation to Landfill 6804

Source:



Treasurer  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Debt Management</u>	<u>Utility Collect</u>	<u>Investments</u>	<u>Revenue Reconciliation</u>	<u>Parking Ticket Collections</u>	<u>Landfill Collections</u>	<u>JAC Collections</u>
Sheriff Administration	\$828	\$828						
Parks Administration	\$513	\$513						
Landfill Administration	\$18,802						\$18,802	
Non-Departmental	\$4,924			\$1,739	\$3,185			
Airport	\$4,924			\$1,739	\$3,185			
Cooperative Extension	\$4,924			\$1,739	\$3,185			
Supplemental Indigent	\$4,924			\$1,739	\$3,185			
Capital Projects	\$6,377	\$1,453		\$1,739	\$3,185			
Senior Citizens	\$4,924			\$1,739	\$3,185			
Capital Acquisition	\$4,924			\$1,739	\$3,185			
Carson City Transit	\$10,678			\$1,739	\$3,185			\$5,754
Library Gift	\$4,924			\$1,739	\$3,185			
Administrative Assessment	\$4,924			\$1,739	\$3,185			
Traffic/Transportation	\$48,440			\$1,739	\$3,185	\$43,516		
Regional Transportation	\$4,924			\$1,739	\$3,185			
V&T Spec. Infrastructure	\$6,270	\$1,346		\$1,739	\$3,185			
Quality of Life	\$5,227	\$303		\$1,739	\$3,185			
Street Maintenance	\$6,381	\$1,457		\$1,739	\$3,185			
Grant Fund	\$4,924			\$1,739	\$3,185			
Commissary Fund	\$4,924			\$1,739	\$3,185			
Firefighter Retirement Medical	\$4,924			\$1,739	\$3,185			
Capital Facilities	\$4,924			\$1,739	\$3,185			
Residential Construction	\$4,924			\$1,739	\$3,185			
Debt Svc-Carson City	\$4,924			\$1,739	\$3,185			
Ambulance	\$4,924			\$1,739	\$3,185			
Stormwater Drainage	\$47,636	\$367	\$47,269					
Sewer Operation	\$53,938	\$1,744	\$47,270	\$1,739	\$3,185			
Sewer Capitalization	\$4,924			\$1,739	\$3,185			
Water	\$55,306	\$3,112	\$47,270	\$1,739	\$3,185			
Building Permits	\$4,924			\$1,739	\$3,185			
Cemetery	\$4,924			\$1,739	\$3,185			
Fleet Management	\$4,924			\$1,739	\$3,185			
Group Medical Insurance	\$4,924			\$1,739	\$3,185			
Workers Compensation Ins	\$4,924			\$1,739	\$3,185			
Insurance Fund	\$4,924			\$1,739	\$3,185			
Redevelopment	\$5,173	\$249		\$1,739	\$3,185			
Redevelopment Revolving	\$4,924			\$1,739	\$3,185			
Redevelopment Tax	\$4,945			\$1,746	\$3,199			
School Debt Service	\$4,352	\$4,352						
All Other	\$1,043	\$1,043						
<b>Total</b>	<b>\$394,085</b>	<b>\$16,767</b>	<b>\$141,809</b>	<b>\$59,133</b>	<b>\$108,304</b>	<b>\$43,516</b>	<b>\$18,802</b>	<b>\$5,754</b>

**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>
	\$2,066,172			\$2,066,172
Allocated additions:				
1 - Building Use Charge	\$63,786		\$63,786	
2 - Equipment Use Charge	\$11,900		\$11,900	
1010100 - Board of Supervisors	\$4,554	\$5,689	\$10,243	
1010215 - Public Safety Complex	\$41,307	\$746	\$42,053	
1010600 - City Manager		\$12,659	\$12,659	
1010701 - Finance		\$10,668	\$10,668	
1010705 - Human Resources		\$11,106	\$11,106	
1010710 - Information Technology		\$39,940	\$39,940	
1010715 - Geographic Information Systems		\$10,534	\$10,534	
1010720 - Purchasing		\$84	\$84	
1010800 - Internal Auditor		\$199	\$199	
1015034 - Facilities Maintenance		\$23,439	\$23,439	
Total allocated additions:	<u>\$121,547</u>	<u>\$115,064</u>	<u>\$236,611</u>	<u>\$236,611</u>
Total to be allocated	<u><b>\$2,187,719</b></u>	<u><b>\$115,064</b></u>		<u><b>\$2,302,783</b></u>

District Attorney  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Departmental Support</u>	<u>Prosecution</u>
<b><u>Wages &amp; Benefits</u></b>				
SALARIES & WAGES	\$1,475,626	\$132,511	\$413,618	\$929,497
FRINGE BENEFITS	\$524,526	\$47,102	\$147,025	\$330,399
<b><u>Other Expense and Cost</u></b>				
SERVICES & SUPPLIES	\$53,768	\$4,828	\$15,071	\$33,869
PROSECUTION SERVICE & SUPPLIES	\$12,252			\$12,252
Departmental Expenditures	\$2,066,172	\$184,441	\$575,714	\$1,306,017
Additions: 1st				
Building Use Charge	\$63,786		\$17,688	\$46,098
Other	\$57,761	\$57,761		
Functional Cost	\$2,187,719	\$242,202	\$593,402	\$1,352,115
Reallocate Admin		(\$242,202)	\$74,101	\$168,101
Allocable Costs	\$2,187,719		\$667,503	\$1,520,216
Unallocated	(\$1,520,216)			(\$1,520,216)
<b>1st Allocation</b>	<b>\$667,503</b>		<b>\$667,503</b>	
Additions: 2nd				
Information Technology	\$12,927		\$12,927	
Facilities Maintenance	\$23,439		\$6,500	\$16,939
Other	\$78,698	\$78,698		
Functional Cost	\$115,064	\$78,698	\$19,427	\$16,939
Reallocate Admin		(\$78,698)	\$24,078	\$54,620
Allocable Costs	\$115,064		\$43,505	\$71,559
Unallocated	(\$71,559)			(\$71,559)
<b>2nd Allocation</b>	<b>\$43,505</b>		<b>\$43,505</b>	
<b>Total allocated</b>	<b>\$711,008</b>		<b>\$711,008</b>	

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	177	6.315 %	\$42,151		\$42,151		\$42,151
Recorder	49	1.748 %	\$11,669		\$11,669	\$812	\$12,481
City Manager	205	7.314 %	\$48,818		\$48,818	\$3,396	\$52,214
Human Resources	166	5.922 %	\$39,531		\$39,531	\$2,750	\$42,281
Purchasing	70	2.497 %	\$16,670		\$16,670	\$1,160	\$17,830
Sheriff Administration	159	5.672 %	\$37,864		\$37,864	\$2,634	\$40,498
Fire Administration	16	0.571 %	\$3,810		\$3,810	\$265	\$4,075
Public Works	105	3.746 %	\$25,005		\$25,005	\$1,740	\$26,745
Library	62	2.212 %	\$14,765		\$14,765	\$1,027	\$15,792
Health	95	3.389 %	\$22,623		\$22,623	\$1,574	\$24,197
Carson City Transit	57	2.034 %	\$13,574		\$13,574	\$944	\$14,518
Regional Transportation	108	3.853 %	\$25,719		\$25,719	\$1,789	\$27,508
Finance	16	0.571 %	\$3,810		\$3,810	\$265	\$4,075
Planning	84	2.997 %	\$20,004		\$20,004	\$1,392	\$21,396
Street Maintenance	25	0.892 %	\$5,953		\$5,953	\$414	\$6,367
Ambulance	3	0.107 %	\$714		\$714	\$50	\$764
Stormwater Drainage	34	1.213 %	\$8,097		\$8,097	\$563	\$8,660
Sewer Operation	60	2.141 %	\$14,288		\$14,288	\$994	\$15,282
Water	87	3.104 %	\$20,718		\$20,718	\$1,441	\$22,159
Building Permits	16	0.571 %	\$3,810		\$3,810	\$265	\$4,075
Insurance Fund	137	4.888 %	\$32,625		\$32,625	\$2,270	\$34,895
Redevelopment	141	5.030 %	\$33,578		\$33,578	\$2,336	\$35,914
Assessor	24	0.856 %	\$5,715		\$5,715	\$398	\$6,113
Information Technology	22	0.785 %	\$5,239		\$5,239	\$364	\$5,603
Quality of Life	146	5.209 %	\$34,768		\$34,768	\$2,419	\$37,187
Juvenile Court	570	20.335 %	\$135,739		\$135,739	\$9,443	\$145,182
Parks Administration	159	5.672 %	\$37,864		\$37,864	\$2,634	\$40,498
Workers Compensation Ins	10	0.356 %	\$2,382		\$2,382	\$166	\$2,548
<b>Total</b>	<b>2,803</b>	<b>100.000 %</b>	<b>\$667,503</b>		<b>\$667,503</b>	<b>\$43,505</b>	<b>\$711,008</b>

(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	\$42,151	\$42,151
City Manager	\$52,214	\$52,214
Finance	\$4,075	\$4,075
Human Resources	\$42,281	\$42,281
Information Technology	\$5,603	\$5,603
Purchasing	\$17,830	\$17,830
Public Works	\$26,745	\$26,745
Recorder	\$12,481	\$12,481
Assessor	\$6,113	\$6,113
Planning	\$21,396	\$21,396
Sheriff Administration	\$40,498	\$40,498
Fire Administration	\$4,075	\$4,075
Juvenile Court	\$145,182	\$145,182
Parks Administration	\$40,498	\$40,498
Library	\$15,792	\$15,792
Health	\$24,197	\$24,197
Carson City Transit	\$14,518	\$14,518
Regional Transportation	\$27,508	\$27,508
Quality of Life	\$37,187	\$37,187
Street Maintenance	\$6,367	\$6,367
Ambulance	\$764	\$764
Stormwater Drainage	\$8,660	\$8,660
Sewer Operation	\$15,282	\$15,282
Water	\$22,159	\$22,159
Building Permits	\$4,075	\$4,075
Workers Compensation Ins	\$2,548	\$2,548
Insurance Fund	\$34,895	\$34,895
Redevelopment	\$35,914	\$35,914
Total	<u>\$711,008</u>	<u>\$711,008</u>

**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>
	\$531,230			\$531,230
Allocated additions:				
1 - Building Use Charge	\$11,521		\$11,521	
2 - Equipment Use Charge	\$1,946		\$1,946	
1010100 - Board of Supervisors	\$1,172	\$1,464	\$2,636	
1010500 - District Attorney	\$48,818	\$3,396	\$52,214	
1010701 - Finance		\$2,834	\$2,834	
1010705 - Human Resources		\$206	\$206	
1010710 - Information Technology		\$5,715	\$5,715	
1010720 - Purchasing		\$694	\$694	
1010730 - City Hall		\$16,961	\$16,961	
1010800 - Internal Auditor		\$51	\$51	
1015034 - Facilities Maintenance		\$23,045	\$23,045	
Total allocated additions:	<u>\$63,457</u>	<u>\$54,366</u>	<u>\$117,823</u>	<u>\$117,823</u>
Total to be allocated	<u><b>\$594,687</b></u>	<u><b>\$54,366</b></u>		<u><b>\$649,053</b></u>



City Manager  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>City Manager</u>
<b><u>Wages &amp; Benefits</u></b>			
SALARIES & WAGES	\$316,778		\$316,778
FRINGE BENEFITS	\$111,375		\$111,375
<b><u>Other Expense and Cost</u></b>			
SERVICES & SUPPLIES	\$103,077		\$103,077
Departmental Expenditures	\$531,230		\$531,230
Additions: 1st			
Other	\$63,457	\$63,457	
Functional Cost	\$594,687	\$63,457	\$531,230
Reallocate Admin		(\$63,457)	\$63,457
Allocable Costs	\$594,687		\$594,687
<b>1st Allocation</b>	<b>\$594,687</b>		<b>\$594,687</b>
Additions: 2nd			
Other	\$54,366	\$54,366	
Functional Cost	\$54,366	\$54,366	
Reallocate Admin		(\$54,366)	\$54,366
Allocable Costs	\$54,366		\$54,366
<b>2nd Allocation</b>	<b>\$54,366</b>		<b>\$54,366</b>
<b>Total allocated</b>	<b>\$649,053</b>		<b>\$649,053</b>

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	202,376	0.209 %	\$1,241		\$1,241		\$1,241
Clerk	305,941	0.316 %	\$1,876		\$1,876		\$1,876
Recorder	382,675	0.395 %	\$2,347		\$2,347	\$222	\$2,569
Records Management	115,806	0.119 %	\$710		\$710		\$710
Public Safety Complex	287,837	0.297 %	\$1,765		\$1,765		\$1,765
Elections	213,612	0.220 %	\$1,310		\$1,310	\$124	\$1,434
Treasurer	448,495	0.463 %	\$2,751		\$2,751		\$2,751
Assessor	558,466	0.576 %	\$3,425		\$3,425	\$325	\$3,750
District Attorney	2,064,102	2.129 %	\$12,659		\$12,659		\$12,659
Public Defender	1,232,364	1.271 %	\$7,558		\$7,558	\$716	\$8,274
Economic Development	669,428	0.690 %	\$4,106		\$4,106	\$389	\$4,495
Finance	623,847	0.643 %	\$3,826		\$3,826	\$363	\$4,189
Human Resources	301,341	0.311 %	\$1,848		\$1,848	\$175	\$2,023
Information Technology	1,410,424	1.455 %	\$8,650		\$8,650	\$820	\$9,470
Geographic Information Systems	319,445	0.329 %	\$1,959		\$1,959	\$186	\$2,145
Purchasing	121,280	0.125 %	\$744		\$744	\$70	\$814
City Hall	98,276	0.101 %	\$603		\$603	\$57	\$660
Welfare	379,440	0.391 %	\$2,327		\$2,327	\$221	\$2,548
Internal Auditor	8,204	0.008 %	\$50		\$50	\$5	\$55
Planning	418,364	0.431 %	\$2,566		\$2,566	\$243	\$2,809
Business License	145,914	0.150 %	\$895		\$895	\$85	\$980
Code Enforcement	214,906	0.222 %	\$1,318		\$1,318	\$125	\$1,443
Sheriff Administration	1,192,684	1.230 %	\$7,315		\$7,315	\$693	\$8,008
Sheriff Operations	5,638,055	5.815 %	\$34,578		\$34,578	\$3,277	\$37,855
Sheriff General Services	667,329	0.688 %	\$4,093		\$4,093	\$388	\$4,481
Detention Facility	3,645,295	3.759 %	\$22,357		\$22,357	\$2,119	\$24,476
Dispatch	1,750,309	1.805 %	\$10,735		\$10,735	\$1,017	\$11,752
Trinet Grant	105,856	0.109 %	\$649		\$649	\$62	\$711
Fire Administration	242,794	0.250 %	\$1,489		\$1,489	\$141	\$1,630
Warren Engine Co. No. 1	4,277	0.004 %	\$26		\$26	\$2	\$28
Fire Operations	6,536,431	6.741 %	\$40,088		\$40,088	\$3,799	\$43,887
Fire Prevention	487,778	0.503 %	\$2,992		\$2,992	\$283	\$3,275
Fire Training	482,595	0.498 %	\$2,960		\$2,960	\$280	\$3,240
Emergency Management	146,425	0.151 %	\$898		\$898	\$85	\$983
Public Works	1,962,352	2.024 %	\$12,035		\$12,035	\$1,141	\$13,176
Juvenile Court	437,243	0.451 %	\$2,682		\$2,682	\$254	\$2,936
Juvenile Probation	1,409,213	1.453 %	\$8,643		\$8,643	\$819	\$9,462
Juvenile Detention	1,405,254	1.449 %	\$8,618		\$8,618	\$817	\$9,435
Justice Court	2,803,112	2.891 %	\$17,192		\$17,192	\$1,629	\$18,821
Alternative Sentencing	1,159,342	1.196 %	\$7,110		\$7,110	\$674	\$7,784
Parks Administration	510,781	0.527 %	\$3,133		\$3,133	\$297	\$3,430

**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>
Park Maintenance	986,167	1.017 %	\$6,048		\$6,048	\$573	\$6,621
Grants, Gifts, Donations	125,116	0.129 %	\$767		\$767	\$73	\$840
Facilities Maintenance	1,322,693	1.364 %	\$8,112		\$8,112	\$769	\$8,881
Swimming Pool	633,683	0.654 %	\$3,886		\$3,886	\$368	\$4,254
Community Center	274,460	0.283 %	\$1,683		\$1,683	\$160	\$1,843
Recreation	440,130	0.454 %	\$2,699		\$2,699	\$256	\$2,955
Pony Express Pavilion	12,506	0.013 %	\$77		\$77	\$7	\$84
Sports	409,595	0.422 %	\$2,512		\$2,512	\$238	\$2,750
Library	1,508,658	1.556 %	\$9,253		\$9,253	\$877	\$10,130
Health	442,509	0.456 %	\$2,714		\$2,714	\$257	\$2,971
Landfill Administration	1,398,731	1.443 %	\$8,578		\$8,578	\$813	\$9,391
Animal Services	430,610	0.444 %	\$2,641		\$2,641	\$250	\$2,891
Cooperative Extension	153,880	0.159 %	\$944		\$944	\$89	\$1,033
Supplemental Indigent	1,315,302	1.356 %	\$8,067		\$8,067	\$764	\$8,831
Senior Citizens	411,297	0.424 %	\$2,522		\$2,522	\$239	\$2,761
Capital Acquisition	440,152	0.454 %	\$2,699		\$2,699	\$256	\$2,955
Carson City Transit	810,127	0.835 %	\$4,969		\$4,969	\$471	\$5,440
Library Gift	97,166	0.100 %	\$596		\$596	\$56	\$652
Administrative Assessment	60,310	0.062 %	\$370		\$370	\$35	\$405
Traffic/Transportation	72,393	0.075 %	\$444		\$444	\$42	\$486
Regional Transportation	225,403	0.232 %	\$1,382		\$1,382	\$131	\$1,513
Quality of Life	714,521	0.737 %	\$4,382		\$4,382	\$415	\$4,797
Street Maintenance	3,250,004	3.352 %	\$19,932		\$19,932	\$1,889	\$21,821
Grant Fund	2,863,880	2.954 %	\$17,564		\$17,564	\$1,665	\$19,229
Commissary Fund	218,220	0.225 %	\$1,338		\$1,338	\$127	\$1,465
Capital Facilities	2,231	0.002 %	\$14		\$14	\$1	\$15
Residential Construction	42,686	0.044 %	\$262		\$262	\$25	\$287
Debt Svc-Carson City	5,386,577	5.555 %	\$33,036		\$33,036	\$3,131	\$36,167
Ambulance	3,969,789	4.094 %	\$24,347		\$24,347	\$2,307	\$26,654
Stormwater Drainage	291,631	0.301 %	\$1,789		\$1,789	\$169	\$1,958
Sewer Operation	3,609,316	3.722 %	\$22,136		\$22,136	\$2,098	\$24,234
Sewer Capitalization	28,989	0.030 %	\$178		\$178	\$17	\$195
Water	5,863,392	6.047 %	\$35,960		\$35,960	\$3,408	\$39,368
Building Permits	350,292	0.361 %	\$2,148		\$2,148	\$204	\$2,352
Cemetery	167,810	0.173 %	\$1,029		\$1,029	\$98	\$1,127
Fleet Management	828,320	0.854 %	\$5,080		\$5,080	\$481	\$5,561
Group Medical Insurance	7,277,432	7.505 %	\$44,633		\$44,633	\$4,230	\$48,863
Workers Compensation Ins	630,692	0.650 %	\$3,868		\$3,868	\$367	\$4,235
Insurance Fund	1,529,202	1.577 %	\$9,379		\$9,379	\$889	\$10,268
Redevelopment	533,593	0.550 %	\$3,273		\$3,273	\$310	\$3,583
Redevelopment Revolving	180,970	0.187 %	\$1,110		\$1,110	\$105	\$1,215

**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 Tax	1,911,199	1.971 %	\$11,721		\$11,721	\$1,111	\$12,832
Tourism Authority	367,523	0.379 %	\$2,254		\$2,254	\$214	\$2,468
Tricounty Railway	557,248	0.575 %	\$3,418		\$3,418	\$324	\$3,742
Sierra Forest Fire Protect	461,819	0.476 %	\$2,832		\$2,832	\$268	\$3,100
Sub-Conservancy District	378,778	0.391 %	\$2,323		\$2,323	\$220	\$2,543
Controller Trust Fund	21,213	0.022 %	\$130		\$130	\$12	\$142
Medical	350,461	0.361 %	\$2,149		\$2,149	\$204	\$2,353
Environmental Health	252,638	0.261 %	\$1,549		\$1,549	\$147	\$1,696
Investigations	1,909,812	1.970 %	\$11,713		\$11,713	\$1,110	\$12,823
Justice Court	176,716	0.182 %	\$1,084		\$1,084	\$103	\$1,187
Ice Rink	97,267	0.100 %	\$597		\$597	\$57	\$654
Northgate	31,585	0.033 %	\$194		\$194	\$18	\$212
Capital Projects	8,990	0.009 %	\$55		\$55	\$5	\$60
911 Surcharge	19,210	0.023 %	\$120		\$120	\$10	\$130
All Other							
Firefighter Retirement Medical							
Collections							
<b>Total</b>	<u>96,964,562</u>	<u>100.000 %</u>	<u>\$594,687</u>		<u>\$594,687</u>	<u>\$54,366</u>	<u>\$649,053</u>

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

Source: General Ledger

City Manager  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>City Manager</u>
Board of Supervisors	\$1,241	\$1,241
Clerk	\$1,876	\$1,876
Records Management	\$710	\$710
Public Safety Complex	\$1,765	\$1,765
Treasurer	\$2,751	\$2,751
District Attorney	\$12,659	\$12,659
Finance	\$4,189	\$4,189
Human Resources	\$2,023	\$2,023
Information Technology	\$9,470	\$9,470
Geographic Information Systems	\$2,145	\$2,145
Purchasing	\$814	\$814
City Hall	\$660	\$660
Internal Auditor	\$55	\$55
Dispatch	\$11,752	\$11,752
Public Works	\$13,176	\$13,176
Facilities Maintenance	\$8,881	\$8,881
Recorder	\$2,569	\$2,569
Elections	\$1,434	\$1,434
Collections		
Assessor	\$3,750	\$3,750
Public Defender	\$8,274	\$8,274
Economic Development	\$4,495	\$4,495
Northgate	\$212	\$212
Welfare	\$2,548	\$2,548
Planning	\$2,809	\$2,809
Business License	\$980	\$980
Code Enforcement	\$1,443	\$1,443
Sheriff Administration	\$8,008	\$8,008
Investigations	\$12,823	\$12,823
Sheriff Operations	\$37,855	\$37,855
Sheriff General Services	\$4,481	\$4,481
Detention Facility	\$24,476	\$24,476
Trinet Grant	\$711	\$711
Fire Administration	\$1,630	\$1,630
Warren Engine Co. No. 1	\$28	\$28
Fire Operations	\$43,887	\$43,887
Fire Prevention	\$3,275	\$3,275
Fire Training	\$3,240	\$3,240
Emergency Management	\$983	\$983
Juvenile Court	\$2,936	\$2,936
Juvenile Probation	\$9,462	\$9,462
Juvenile Detention	\$9,435	\$9,435

City Manager  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>City Manager</u>
Justice Court	\$18,821	\$18,821
Alternative Sentencing	\$7,784	\$7,784
Justice Court	\$1,187	\$1,187
Parks Administration	\$3,430	\$3,430
Park Maintenance	\$6,621	\$6,621
Grants, Gifts, Donations	\$840	\$840
Swimming Pool	\$4,254	\$4,254
Community Center	\$1,843	\$1,843
Recreation	\$2,955	\$2,955
Pony Express Pavilion	\$84	\$84
Ice Rink	\$654	\$654
Sports	\$2,750	\$2,750
Library	\$10,130	\$10,130
Health	\$2,971	\$2,971
Landfill Administration	\$9,391	\$9,391
Medical	\$2,353	\$2,353
Environmental Health	\$1,696	\$1,696
Animal Services	\$2,891	\$2,891
Cooperative Extension	\$1,033	\$1,033
Supplemental Indigent	\$8,831	\$8,831
Capital Projects	\$60	\$60
Senior Citizens	\$2,761	\$2,761
Capital Acquisition	\$2,955	\$2,955
Carson City Transit	\$5,440	\$5,440
Library Gift	\$652	\$652
Administrative Assessment	\$405	\$405
Traffic/Transportation	\$486	\$486
Regional Transportation	\$1,513	\$1,513
Quality of Life	\$4,797	\$4,797
Street Maintenance	\$21,821	\$21,821
Grant Fund	\$19,229	\$19,229
Commissary Fund	\$1,465	\$1,465
Firefighter Retirement Medical		
911 Surcharge	\$130	\$130
Capital Facilities	\$15	\$15
Residential Construction	\$287	\$287
Debt Svc-Carson City	\$36,167	\$36,167
Ambulance	\$26,654	\$26,654
Stormwater Drainage	\$1,958	\$1,958
Sewer Operation	\$24,234	\$24,234
Sewer Capitalization	\$195	\$195
Water	\$39,368	\$39,368

City Manager  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>City Manager</u>
Building Permits	\$2,352	\$2,352
Cemetery	\$1,127	\$1,127
Fleet Management	\$5,561	\$5,561
Group Medical Insurance	\$48,863	\$48,863
Workers Compensation Ins	\$4,235	\$4,235
Insurance Fund	\$10,268	\$10,268
Redevelopment	\$3,583	\$3,583
Redevelopment Revolving	\$1,215	\$1,215
Redevelopment Tax	\$12,832	\$12,832
Tourism Authority	\$2,468	\$2,468
Tricounty Railway	\$3,742	\$3,742
Sierra Forest Fire Protect	\$3,100	\$3,100
Sub-Conservancy District	\$2,543	\$2,543
Controller Trust Fund	\$142	\$142
All Other		
Total	<u>\$649,053</u>	<u>\$649,053</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.

Prepared by:



Finance  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$623,847			\$623,847
Allocated additions:				
1 - Building Use Charge	\$5,439		\$5,439	
1010100 - Board of Supervisors	\$1,376	\$1,719	\$3,095	
1010500 - District Attorney	\$3,810	\$265	\$4,075	
1010600 - City Manager	\$3,826	\$363	\$4,189	
1010705 - Human Resources		\$4,319	\$4,319	
1010710 - Information Technology		\$31,244	\$31,244	
1010720 - Purchasing		\$757	\$757	
1010730 - City Hall		\$11,555	\$11,555	
1010800 - Internal Auditor		\$60	\$60	
1015034 - Facilities Maintenance		\$10,879	\$10,879	
Total allocated additions:	<u>\$14,451</u>	<u>\$61,161</u>	<u>\$75,612</u>	<u>\$75,612</u>
Departmental cost adjustments:				
SALARIES - DIRECT BILL	\$79,741			
Total departmental cost adjustments:	<u>\$79,741</u>			<u>\$79,741</u>
Total to be allocated	<u><b>\$718,039</b></u>	<u><b>\$61,161</b></u>		<u><b>\$779,200</b></u>

Finance  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; 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>
<b>Wages &amp; Benefits</b>										
SALARIES & WAGES	\$391,888	\$16,769	\$69,154	\$75,854	\$82,750	\$81,614	\$26,800	\$13,478	\$12,734	\$12,735
FRINGE BENEFITS	\$153,112	\$6,552	\$27,019	\$29,637	\$32,331	\$31,887	\$10,471	\$5,266	\$4,975	\$4,974
<b>Other Expense and Cost</b>										
SERVICES & SUPPLIES	\$30,601	\$1,309	\$5,400	\$5,923	\$6,462	\$6,373	\$2,093	\$1,052	\$994	\$995
AUDITING FEES	\$48,246	\$2,065	\$8,514	\$9,339	\$10,188	\$10,048	\$3,299	\$1,659	\$1,568	\$1,566
Departmental Expenditures	\$623,847	\$26,695	\$110,087	\$120,753	\$131,731	\$129,922	\$42,663	\$21,455	\$20,271	\$20,270
<b>Cost Adjustments</b>										
SALARIES - DIRECT BILL	\$79,741	\$3,412	\$14,071	\$15,435	\$16,838	\$16,607	\$5,453	\$2,743	\$2,591	\$2,591
Additions: 1st										
Other	\$14,451	\$14,451								
Functional Cost	\$718,039	\$44,558	\$124,158	\$136,188	\$148,569	\$146,529	\$48,116	\$24,198	\$22,862	\$22,861
Reallocate Admin		(\$44,558)	\$8,214	\$9,010	\$9,829	\$9,694	\$3,183	\$1,601	\$1,513	\$1,514
Allocable Costs	\$718,039		\$132,372	\$145,198	\$158,398	\$156,223	\$51,299	\$25,799	\$24,375	\$24,375
<b>1st Allocation</b>	<b>\$718,039</b>		<b>\$132,372</b>	<b>\$145,198</b>	<b>\$158,398</b>	<b>\$156,223</b>	<b>\$51,299</b>	<b>\$25,799</b>	<b>\$24,375</b>	<b>\$24,375</b>
Additions: 2nd										
Other	\$61,161	\$61,161								
Functional Cost	\$61,161	\$61,161								
Reallocate Admin		(\$61,161)	\$11,275	\$12,368	\$13,492	\$13,307	\$4,370	\$2,197	\$2,076	\$2,076
Allocable Costs	\$61,161		\$11,275	\$12,368	\$13,492	\$13,307	\$4,370	\$2,197	\$2,076	\$2,076
<b>2nd Allocation</b>	<b>\$61,161</b>		<b>\$11,275</b>	<b>\$12,368</b>	<b>\$13,492</b>	<b>\$13,307</b>	<b>\$4,370</b>	<b>\$2,197</b>	<b>\$2,076</b>	<b>\$2,076</b>
<b>Total allocated</b>	<b>\$779,200</b>		<b>\$143,647</b>	<b>\$157,566</b>	<b>\$171,890</b>	<b>\$169,530</b>	<b>\$55,669</b>	<b>\$27,996</b>	<b>\$26,451</b>	<b>\$26,451</b>

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>
Board of Supervisors	5	0.716 %	\$948		\$948		\$948
Clerk	6	0.860 %	\$1,138		\$1,138		\$1,138
Treasurer	5	0.716 %	\$948		\$948		\$948
Elections	8	1.146 %	\$1,517		\$1,517	\$138	\$1,655
Records Management	2	0.287 %	\$379		\$379		\$379
Recorder	4	0.573 %	\$759		\$759	\$69	\$828
Assessor	8	1.146 %	\$1,517		\$1,517	\$138	\$1,655
District Attorney	21	3.009 %	\$3,983		\$3,983		\$3,983
City Manager	4	0.573 %	\$759		\$759		\$759
Human Resources	2	0.287 %	\$379		\$379	\$34	\$413
Information Technology	9	1.289 %	\$1,707		\$1,707	\$155	\$1,862
Purchasing	2	0.287 %	\$379		\$379	\$34	\$413
Welfare	2	0.287 %	\$379		\$379	\$34	\$413
Planning	5	0.716 %	\$948		\$948	\$86	\$1,034
Sheriff Administration	7	1.003 %	\$1,328		\$1,328	\$120	\$1,448
Sheriff Operations	47	6.734 %	\$8,913		\$8,913	\$809	\$9,722
Sheriff General Services	9	1.289 %	\$1,707		\$1,707	\$155	\$1,862
Detention Facility	32	4.585 %	\$6,069		\$6,069	\$551	\$6,620
Dispatch	21	3.009 %	\$3,983		\$3,983	\$361	\$4,344
Trinet Grant	2	0.287 %	\$379		\$379	\$34	\$413
Fire Administration	2	0.287 %	\$379		\$379	\$34	\$413
Fire Operations	44	6.304 %	\$8,344		\$8,344	\$757	\$9,101
Fire Prevention	7	1.003 %	\$1,328		\$1,328	\$120	\$1,448
Fire Training	3	0.430 %	\$569		\$569	\$52	\$621
Juvenile Court	4	0.573 %	\$759		\$759	\$69	\$828
Juvenile Probation	12	1.719 %	\$2,276		\$2,276	\$207	\$2,483
Juvenile Detention	15	2.149 %	\$2,845		\$2,845	\$258	\$3,103
Justice Court	29	4.155 %	\$5,500		\$5,500	\$499	\$5,999
Alternative Sentencing	14	2.006 %	\$2,655		\$2,655	\$241	\$2,896
Parks Administration	6	0.860 %	\$1,138		\$1,138	\$103	\$1,241
Park Maintenance	10	1.433 %	\$1,896		\$1,896	\$172	\$2,068
Facilities Maintenance	12	1.719 %	\$2,276		\$2,276	\$207	\$2,483
Swimming Pool	40	5.731 %	\$7,586		\$7,586	\$689	\$8,275
Community Center	8	1.146 %	\$1,517		\$1,517	\$138	\$1,655
Recreation	14	2.006 %	\$2,655		\$2,655	\$241	\$2,896
Sports	29	4.155 %	\$5,500		\$5,500	\$499	\$5,999
Library	17	2.436 %	\$3,224		\$3,224	\$293	\$3,517
Health	3	0.430 %	\$569		\$569	\$52	\$621
Animal Services	7	1.003 %	\$1,328		\$1,328	\$120	\$1,448
Senior Citizens	3	0.430 %	\$569		\$569	\$52	\$621
Traffic/Transportation	1	0.143 %	\$190		\$190	\$17	\$207

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>
Quality of Life	4	0.573 %	\$759		\$759	\$69	\$828
Street Maintenance	21	3.009 %	\$3,983		\$3,983	\$361	\$4,344
Commissary Fund	2	0.287 %	\$379		\$379	\$34	\$413
Ambulance	19	2.722 %	\$3,603		\$3,603	\$327	\$3,930
Stormwater Drainage	3	0.430 %	\$569	(\$710)	(\$141)	\$52	(\$89)
Sewer Operation	21	3.009 %	\$3,983	(\$1,421)	\$2,562	\$361	\$2,923
Water	23	3.295 %	\$4,362	(\$1,421)	\$2,941	\$396	\$3,337
Building Permits	3	0.430 %	\$569		\$569	\$52	\$621
Cemetery	2	0.287 %	\$379		\$379	\$34	\$413
Fleet Management	6	0.860 %	\$1,138		\$1,138	\$103	\$1,241
Group Medical Insurance	3	0.430 %	\$569	(\$9,877)	(\$9,308)	\$52	(\$9,256)
Workers Compensation Ins	1	0.143 %	\$190		\$190	\$17	\$207
Redevelopment	3	0.430 %	\$569		\$569	\$52	\$621
Tourism Authority	4	0.573 %	\$759		\$759	\$69	\$828
Sub-Conservancy District	10	1.433 %	\$1,896		\$1,896	\$172	\$2,068
Grant Fund	28	4.011 %	\$5,310		\$5,310	\$482	\$5,792
Emergency Management	2	0.287 %	\$379		\$379	\$34	\$413
Public Works	20	2.865 %	\$3,793		\$3,793	\$344	\$4,137
Regional Transportation	2	0.287 %	\$379		\$379	\$34	\$413
Business License	2	0.287 %	\$379		\$379	\$34	\$413
Code Enforcement	1	0.143 %	\$190		\$190	\$17	\$207
Landfill Administration	9	1.289 %	\$1,707		\$1,707	\$155	\$1,862
Cooperative Extension	1	0.143 %	\$190		\$190	\$17	\$207
Insurance Fund	1	0.143 %	\$190		\$190	\$17	\$207
Medical	4	0.573 %	\$759		\$759	\$69	\$828
Environmental Health	3	0.430 %	\$569		\$569	\$52	\$621
Investigations	17	2.436 %	\$3,224		\$3,224	\$293	\$3,517
Carson City Transit	1	0.143 %	\$190		\$190	\$17	\$207
Residential Construction	1	0.135 %	\$184		\$184	\$21	\$205
Subtotal	698	100.000 %	\$132,372	(\$13,429)	\$118,943	\$11,275	\$130,218
Direct Billed				\$13,429	\$13,429		\$13,429
Total	698	100.000 %	\$132,372	\$0	\$132,372	\$11,275	\$143,647

(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	202,376	0.209 %	\$303		\$303		\$303
Clerk	305,941	0.316 %	\$459		\$459		\$459
Recorder	382,675	0.395 %	\$574		\$574	\$51	\$625
Records Management	115,806	0.120 %	\$174		\$174		\$174
Public Safety Complex	287,837	0.297 %	\$431		\$431		\$431
Elections	213,612	0.221 %	\$320		\$320	\$28	\$348
Treasurer	448,495	0.463 %	\$672		\$672		\$672
Assessor	558,466	0.576 %	\$837		\$837	\$74	\$911
District Attorney	2,064,102	2.131 %	\$3,094		\$3,094		\$3,094
City Manager	531,230	0.548 %	\$796		\$796		\$796
Public Defender	1,232,364	1.272 %	\$1,847		\$1,847	\$164	\$2,011
Economic Development	669,428	0.691 %	\$1,003		\$1,003	\$89	\$1,092
Human Resources	301,341	0.311 %	\$452		\$452	\$40	\$492
Information Technology	1,410,424	1.456 %	\$2,114		\$2,114	\$188	\$2,302
Geographic Information Systems	319,445	0.330 %	\$479		\$479	\$43	\$522
Purchasing	121,280	0.125 %	\$182		\$182	\$16	\$198
City Hall	98,276	0.101 %	\$147		\$147	\$13	\$160
Welfare	379,440	0.392 %	\$569		\$569	\$51	\$620
Internal Auditor	8,204	0.008 %	\$12		\$12	\$1	\$13
Planning	418,364	0.432 %	\$627		\$627	\$56	\$683
Business License	145,914	0.151 %	\$219		\$219	\$19	\$238
Code Enforcement	214,906	0.222 %	\$322		\$322	\$29	\$351
Sheriff Administration	1,192,684	1.231 %	\$1,788		\$1,788	\$159	\$1,947
Sheriff Operations	5,638,055	5.820 %	\$8,451		\$8,451	\$750	\$9,201
Sheriff General Services	667,329	0.689 %	\$1,000		\$1,000	\$89	\$1,089
Detention Facility	3,645,295	3.763 %	\$5,464		\$5,464	\$485	\$5,949
Dispatch	1,750,309	1.807 %	\$2,623		\$2,623	\$233	\$2,856
Trinet Grant	105,856	0.109 %	\$159		\$159	\$14	\$173
Fire Administration	242,794	0.251 %	\$364		\$364	\$32	\$396
Warren Engine Co. No. 1	4,277	0.004 %	\$6		\$6	\$1	\$7
Fire Operations	6,536,431	6.747 %	\$9,797		\$9,797	\$870	\$10,667
Fire Prevention	487,778	0.504 %	\$731		\$731	\$65	\$796
Fire Training	482,595	0.498 %	\$723		\$723	\$64	\$787
Emergency Management	146,425	0.151 %	\$219		\$219	\$19	\$238
Public Works	1,962,352	2.026 %	\$2,941		\$2,941	\$261	\$3,202
Juvenile Court	437,243	0.451 %	\$655		\$655	\$58	\$713
Juvenile Probation	1,409,213	1.455 %	\$2,112		\$2,112	\$188	\$2,300
Juvenile Detention	1,405,254	1.451 %	\$2,106		\$2,106	\$187	\$2,293
Justice Court	2,803,112	2.894 %	\$4,201		\$4,201	\$373	\$4,574
Alternative Sentencing	1,159,342	1.197 %	\$1,738		\$1,738	\$154	\$1,892
Parks Administration	510,781	0.527 %	\$766		\$766	\$68	\$834

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>
Park Maintenance	986,167	1.018 %	\$1,478		\$1,478	\$131	\$1,609
Grants, Gifts, Donations	125,116	0.129 %	\$188		\$188	\$17	\$205
Facilities Maintenance	1,322,693	1.365 %	\$1,983		\$1,983	\$176	\$2,159
Swimming Pool	633,683	0.654 %	\$950		\$950	\$84	\$1,034
Community Center	274,460	0.283 %	\$411		\$411	\$37	\$448
Recreation	440,130	0.454 %	\$660		\$660	\$59	\$719
Pony Express Pavilion	12,506	0.013 %	\$19		\$19	\$2	\$21
Sports	409,595	0.423 %	\$614		\$614	\$55	\$669
Library	1,508,658	1.557 %	\$2,261		\$2,261	\$201	\$2,462
Health	442,509	0.457 %	\$663		\$663	\$59	\$722
Landfill Administration	1,398,731	1.444 %	\$2,097		\$2,097	\$186	\$2,283
Animal Services	430,610	0.445 %	\$645		\$645	\$57	\$702
Cooperative Extension	153,880	0.159 %	\$231		\$231	\$20	\$251
Supplemental Indigent	1,315,302	1.358 %	\$1,971		\$1,971	\$175	\$2,146
Senior Citizens	411,297	0.425 %	\$616		\$616	\$55	\$671
Capital Acquisition	440,152	0.454 %	\$660		\$660	\$59	\$719
Carson City Transit	810,127	0.836 %	\$1,214		\$1,214	\$108	\$1,322
Library Gift	97,166	0.100 %	\$146		\$146	\$13	\$159
Administrative Assessment	60,310	0.062 %	\$90		\$90	\$8	\$98
Traffic/Transportation	72,393	0.075 %	\$109		\$109	\$10	\$119
Regional Transportation	225,403	0.233 %	\$338		\$338	\$30	\$368
Quality of Life	714,521	0.738 %	\$1,071		\$1,071	\$95	\$1,166
Street Maintenance	3,250,004	3.355 %	\$4,871		\$4,871	\$433	\$5,304
Grant Fund	2,863,880	2.956 %	\$4,293		\$4,293	\$381	\$4,674
Commissary Fund	218,220	0.225 %	\$327		\$327	\$29	\$356
Capital Facilities	2,231	0.002 %	\$3		\$3		\$3
Residential Construction	42,686	0.044 %	\$64		\$64	\$6	\$70
Debt Svc-Carson City	5,386,577	5.561 %	\$8,074		\$8,074	\$717	\$8,791
Ambulance	3,969,789	4.098 %	\$5,950		\$5,950	\$528	\$6,478
Stormwater Drainage	291,631	0.301 %	\$437		\$437	\$39	\$476
Sewer Operation	3,609,316	3.726 %	\$5,410		\$5,410	\$480	\$5,890
Sewer Capitalization	28,989	0.030 %	\$43		\$43	\$4	\$47
Water	5,863,392	6.053 %	\$8,788		\$8,788	\$780	\$9,568
Building Permits	350,292	0.362 %	\$525		\$525	\$47	\$572
Cemetery	167,810	0.173 %	\$252		\$252	\$22	\$274
Fleet Management	828,320	0.855 %	\$1,242		\$1,242	\$110	\$1,352
Group Medical Insurance	7,277,432	7.512 %	\$10,908		\$10,908	\$969	\$11,877
Workers Compensation Ins	630,692	0.651 %	\$945		\$945	\$84	\$1,029
Insurance Fund	1,529,202	1.579 %	\$2,292		\$2,292	\$204	\$2,496
Redevelopment	533,593	0.551 %	\$800		\$800	\$71	\$871
Redevelopment Revolving	180,970	0.187 %	\$271		\$271	\$24	\$295

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 Tax	1,911,199	1.973 %	\$2,865		\$2,865	\$254	\$3,119
Tourism Authority	367,523	0.379 %	\$551		\$551	\$49	\$600
Tricounty Railway	557,248	0.575 %	\$835		\$835	\$74	\$909
Sierra Forest Fire Protect	461,819	0.477 %	\$692		\$692	\$61	\$753
Sub-Conservancy District	378,778	0.391 %	\$568		\$568	\$50	\$618
Controller Trust Fund	21,213	0.022 %	\$32		\$32	\$3	\$35
Medical	350,461	0.362 %	\$525		\$525	\$47	\$572
Environmental Health	252,638	0.261 %	\$379		\$379	\$34	\$413
Investigations	1,909,812	1.971 %	\$2,863		\$2,863	\$254	\$3,117
Justice Court	176,716	0.182 %	\$265		\$265	\$24	\$289
Ice Rink	97,267	0.100 %	\$146		\$146	\$13	\$159
Northgate	31,585	0.033 %	\$47		\$47	\$4	\$51
Capital Projects	8,990	0.009 %	\$13		\$13	\$1	\$14
911 Surcharge	19,210	0.020 %	\$30		\$30	\$3	\$33
All Other							
Firefighter Retirement Medical							
Collections							
Total	<u>96,871,945</u>	<u>100.000 %</u>	<u>\$145,198</u>		<u>\$145,198</u>	<u>\$12,368</u>	<u>\$157,566</u>

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

Source: General Ledger

Finance  
Detail allocation of  
Accounts Payable

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	9,109	0.024 %	\$37		\$37		\$37
Clerk	12,277	0.032 %	\$50		\$50		\$50
Recorder	39,635	0.102 %	\$162		\$162	\$14	\$176
Records Management	13,995	0.036 %	\$57		\$57		\$57
Public Safety Complex	287,837	0.744 %	\$1,178		\$1,178		\$1,178
Elections	33,358	0.086 %	\$137		\$137	\$12	\$149
Treasurer	54,534	0.141 %	\$223		\$223		\$223
Assessor	22,563	0.058 %	\$92		\$92	\$8	\$100
District Attorney	63,950	0.165 %	\$262		\$262		\$262
City Manager	103,077	0.266 %	\$422		\$422		\$422
Public Defender	1,232,364	3.185 %	\$5,045		\$5,045	\$436	\$5,481
Economic Development	669,428	1.730 %	\$2,740		\$2,740	\$237	\$2,977
Human Resources	46,574	0.120 %	\$191		\$191	\$16	\$207
Information Technology	438,040	1.132 %	\$1,793		\$1,793	\$155	\$1,948
Geographic Information Systems	35,315	0.091 %	\$145		\$145	\$12	\$157
Purchasing	3,798	0.010 %	\$16		\$16	\$1	\$17
City Hall	98,276	0.254 %	\$402		\$402	\$35	\$437
Welfare	248,457	0.642 %	\$1,017		\$1,017	\$88	\$1,105
Internal Auditor	8,204	0.021 %	\$34		\$34	\$3	\$37
Planning	32,741	0.085 %	\$134		\$134	\$12	\$146
Sheriff Administration	367,642	0.950 %	\$1,505		\$1,505	\$130	\$1,635
Sheriff Operations	263,405	0.681 %	\$1,078		\$1,078	\$93	\$1,171
Sheriff General Services	37,618	0.097 %	\$154		\$154	\$13	\$167
Detention Facility	284,007	0.734 %	\$1,163		\$1,163	\$100	\$1,263
Dispatch	214,307	0.554 %	\$877		\$877	\$76	\$953
Trinet Grant	21,815	0.056 %	\$89		\$89	\$8	\$97
Fire Administration	34,011	0.088 %	\$139		\$139	\$12	\$151
Warren Engine Co. No. 1	4,277	0.011 %	\$18		\$18	\$2	\$20
Fire Operations	340,078	0.879 %	\$1,392		\$1,392	\$120	\$1,512
Fire Prevention	16,430	0.042 %	\$67		\$67	\$6	\$73
Fire Training	57,833	0.149 %	\$237		\$237	\$20	\$257
Juvenile Court	107,141	0.277 %	\$439		\$439	\$38	\$477
Juvenile Probation	160,558	0.415 %	\$657		\$657	\$57	\$714
Juvenile Detention	117,260	0.303 %	\$480		\$480	\$41	\$521
Justice Court	364,289	0.942 %	\$1,491		\$1,491	\$129	\$1,620
Alternative Sentencing	85,103	0.220 %	\$348		\$348	\$30	\$378
Parks Administration	30,724	0.079 %	\$126		\$126	\$11	\$137
Park Maintenance	250,993	0.649 %	\$1,028		\$1,028	\$89	\$1,117
Grants, Gifts, Donations	125,116	0.323 %	\$512		\$512	\$44	\$556
Facilities Maintenance	336,094	0.869 %	\$1,376		\$1,376	\$119	\$1,495
Swimming Pool	223,320	0.577 %	\$914		\$914	\$79	\$993



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	100,654	0.260 %	\$412		\$412	\$36	\$448
Recreation	49,765	0.129 %	\$204		\$204	\$18	\$222
Pony Express Pavilion	12,506	0.032 %	\$51		\$51	\$4	\$55
Sports	193,591	0.500 %	\$793		\$793	\$68	\$861
Library	367,524	0.950 %	\$1,505		\$1,505	\$130	\$1,635
Health	167,244	0.432 %	\$685		\$685	\$59	\$744
Animal Services	130,685	0.338 %	\$535		\$535	\$46	\$581
Cooperative Extension	147,289	0.381 %	\$603		\$603	\$52	\$655
Supplemental Indigent	1,315,302	3.399 %	\$5,385		\$5,385	\$465	\$5,850
Senior Citizens	116,645	0.301 %	\$478		\$478	\$41	\$519
Capital Acquisition	440,152	1.138 %	\$1,802		\$1,802	\$156	\$1,958
Carson City Transit	810,127	2.094 %	\$3,316		\$3,316	\$287	\$3,603
Library Gift	97,166	0.251 %	\$398		\$398	\$34	\$432
Administrative Assessment	59,720	0.154 %	\$244		\$244	\$21	\$265
Traffic/Transportation	4,063	0.011 %	\$17		\$17	\$1	\$18
Regional Transportation	86,260	0.223 %	\$353		\$353	\$31	\$384
Street Maintenance	1,503,345	3.885 %	\$6,154		\$6,154	\$532	\$6,686
Commissary Fund	144,410	0.373 %	\$591		\$591	\$51	\$642
Firefighter Retirement Medical							
Capital Facilities	2,231	0.006 %	\$9		\$9	\$1	\$10
Residential Construction	6,008	0.016 %	\$25		\$25	\$2	\$27
Ambulance	1,720,548	4.447 %	\$7,044		\$7,044	\$609	\$7,653
Stormwater Drainage	119,987	0.310 %	\$491		\$491	\$42	\$533
Sewer Operation	1,805,744	4.667 %	\$7,392		\$7,392	\$639	\$8,031
Water	3,519,598	9.096 %	\$14,408		\$14,408	\$1,245	\$15,653
Building Permits	30,277	0.078 %	\$124		\$124	\$11	\$135
Cemetery	23,592	0.061 %	\$97		\$97	\$8	\$105
Fleet Management	315,720	0.816 %	\$1,292		\$1,292	\$112	\$1,404
Group Medical Insurance	7,027,844	18.163 %	\$28,770		\$28,770	\$2,486	\$31,256
Workers Compensation Ins	494,305	1.278 %	\$2,024		\$2,024	\$175	\$2,199
Insurance Fund	1,416,456	3.661 %	\$5,799		\$5,799	\$501	\$6,300
Redevelopment	166,507	0.430 %	\$682		\$682	\$59	\$741
Redevelopment Revolving	180,970	0.468 %	\$741		\$741	\$64	\$805
Tricounty Railway	557,248	1.440 %	\$2,281		\$2,281	\$197	\$2,478
Sierra Forest Fire Protect	461,819	1.194 %	\$1,891		\$1,891	\$163	\$2,054
Controller Trust Fund	21,213	0.055 %	\$87		\$87	\$8	\$95
Grant Fund	1,001,709	2.589 %	\$4,101		\$4,101	\$354	\$4,455
Emergency Management	24,633	0.064 %	\$101		\$101	\$9	\$110
Public Works	80,344	0.208 %	\$329		\$329	\$28	\$357
Quality of Life	293,660	0.759 %	\$1,202		\$1,202	\$104	\$1,306
Business License	15,735	0.041 %	\$64		\$64	\$6	\$70

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	686	0.002 %	\$3		\$3		\$3
Landfill Administration	630,224	1.629 %	\$2,580		\$2,580	\$223	\$2,803
Medical	276,930	0.716 %	\$1,134		\$1,134	\$98	\$1,232
Environmental Health	5,594	0.014 %	\$23		\$23	\$2	\$25
Investigations	160,803	0.416 %	\$658		\$658	\$57	\$715
Justice Court	176,716	0.457 %	\$723		\$723	\$63	\$786
Ice Rink	66,091	0.171 %	\$271		\$271	\$23	\$294
Sewer Capitalization							
Northgate	31,585	0.082 %	\$129		\$129	\$11	\$140
Debt Svc-Carson City	5,386,577	13.922 %	\$22,051		\$22,051	\$1,905	\$23,956
Sub-Conservancy District	845	0.002 %	\$3		\$3		\$3
Collections							
Capital Projects	8,990	0.023 %	\$37		\$37	\$3	\$40
911 Surcharge	19,210	0.049 %	\$79		\$79	\$6	\$85
Redevelopment Tax							
Tourism Authority							
All Other							
Total	<u>38,692,400</u>	<u>100.000 %</u>	<u>\$158,398</u>		<u>\$158,398</u>	<u>\$13,492</u>	<u>\$171,890</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	202,376	0.209 %	\$326		\$326		\$326
Clerk	305,941	0.316 %	\$493		\$493		\$493
Recorder	382,675	0.395 %	\$617		\$617	\$55	\$672
Records Management	115,806	0.120 %	\$187		\$187		\$187
Public Safety Complex	287,837	0.297 %	\$464		\$464		\$464
Elections	213,612	0.221 %	\$344		\$344	\$31	\$375
Treasurer	448,495	0.463 %	\$723		\$723		\$723
Assessor	558,466	0.576 %	\$901		\$901	\$80	\$981
District Attorney	2,064,102	2.131 %	\$3,329		\$3,329		\$3,329
City Manager	531,230	0.548 %	\$857		\$857		\$857
Public Defender	1,232,364	1.272 %	\$1,987		\$1,987	\$176	\$2,163
Economic Development	669,428	0.691 %	\$1,080		\$1,080	\$96	\$1,176
Human Resources	301,341	0.311 %	\$486		\$486	\$43	\$529
Information Technology	1,410,424	1.456 %	\$2,275		\$2,275	\$202	\$2,477
Geographic Information Systems	319,445	0.330 %	\$515		\$515	\$46	\$561
Purchasing	121,280	0.125 %	\$196		\$196	\$17	\$213
City Hall	98,276	0.101 %	\$158		\$158	\$14	\$172
Welfare	379,440	0.392 %	\$612		\$612	\$54	\$666
Internal Auditor	8,204	0.008 %	\$13		\$13	\$1	\$14
Planning	418,364	0.432 %	\$675		\$675	\$60	\$735
Business License	145,914	0.151 %	\$235		\$235	\$21	\$256
Code Enforcement	214,906	0.222 %	\$347		\$347	\$31	\$378
Sheriff Administration	1,192,684	1.231 %	\$1,923		\$1,923	\$171	\$2,094
Sheriff Operations	5,638,055	5.820 %	\$9,092		\$9,092	\$807	\$9,899
Sheriff General Services	667,329	0.689 %	\$1,076		\$1,076	\$96	\$1,172
Detention Facility	3,645,295	3.763 %	\$5,879		\$5,879	\$522	\$6,401
Dispatch	1,750,309	1.807 %	\$2,823		\$2,823	\$251	\$3,074
Trinet Grant	105,856	0.109 %	\$171		\$171	\$15	\$186
Fire Administration	242,794	0.251 %	\$392		\$392	\$35	\$427
Warren Engine Co. No. 1	4,277	0.004 %	\$7		\$7	\$1	\$8
Fire Operations	6,536,431	6.747 %	\$10,541		\$10,541	\$936	\$11,477
Fire Prevention	487,778	0.504 %	\$787		\$787	\$70	\$857
Fire Training	482,595	0.498 %	\$778		\$778	\$69	\$847
Emergency Management	146,425	0.151 %	\$236		\$236	\$21	\$257
Public Works	1,962,352	2.026 %	\$3,165		\$3,165	\$281	\$3,446
Juvenile Court	437,243	0.451 %	\$705		\$705	\$63	\$768
Juvenile Probation	1,409,213	1.455 %	\$2,273		\$2,273	\$202	\$2,475
Juvenile Detention	1,405,254	1.451 %	\$2,266		\$2,266	\$201	\$2,467
Justice Court	2,803,112	2.894 %	\$4,521		\$4,521	\$401	\$4,922
Alternative Sentencing	1,159,342	1.197 %	\$1,870		\$1,870	\$166	\$2,036
Parks Administration	510,781	0.527 %	\$824		\$824	\$73	\$897

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>
Park Maintenance	986,167	1.018 %	\$1,590		\$1,590	\$141	\$1,731
Grants, Gifts, Donations	125,116	0.129 %	\$202		\$202	\$18	\$220
Facilities Maintenance	1,322,693	1.365 %	\$2,133		\$2,133	\$189	\$2,322
Swimming Pool	633,683	0.654 %	\$1,022		\$1,022	\$91	\$1,113
Community Center	274,460	0.283 %	\$443		\$443	\$39	\$482
Recreation	440,130	0.454 %	\$710		\$710	\$63	\$773
Pony Express Pavilion	12,506	0.013 %	\$20		\$20	\$2	\$22
Sports	409,595	0.423 %	\$661		\$661	\$59	\$720
Library	1,508,658	1.557 %	\$2,433		\$2,433	\$216	\$2,649
Health	442,509	0.457 %	\$714		\$714	\$63	\$777
Landfill Administration	1,398,731	1.444 %	\$2,256		\$2,256	\$200	\$2,456
Animal Services	430,610	0.445 %	\$694		\$694	\$62	\$756
Cooperative Extension	153,880	0.159 %	\$248		\$248	\$22	\$270
Supplemental Indigent	1,315,302	1.358 %	\$2,121		\$2,121	\$188	\$2,309
Senior Citizens	411,297	0.425 %	\$663		\$663	\$59	\$722
Capital Acquisition	440,152	0.454 %	\$710		\$710	\$63	\$773
Carson City Transit	810,127	0.836 %	\$1,306		\$1,306	\$116	\$1,422
Library Gift	97,166	0.100 %	\$157		\$157	\$14	\$171
Administrative Assessment	60,310	0.062 %	\$97		\$97	\$9	\$106
Traffic/Transportation	72,393	0.075 %	\$117		\$117	\$10	\$127
Regional Transportation	225,403	0.233 %	\$364		\$364	\$32	\$396
Quality of Life	714,521	0.738 %	\$1,152		\$1,152	\$102	\$1,254
Street Maintenance	3,250,004	3.355 %	\$5,241		\$5,241	\$465	\$5,706
Grant Fund	2,863,880	2.956 %	\$4,619		\$4,619	\$410	\$5,029
Commissary Fund	218,220	0.225 %	\$352		\$352	\$31	\$383
Capital Facilities	2,231	0.002 %	\$4		\$4		\$4
Residential Construction	42,686	0.044 %	\$69		\$69	\$6	\$75
Debt Svc-Carson City	5,386,577	5.561 %	\$8,687		\$8,687	\$771	\$9,458
Ambulance	3,969,789	4.098 %	\$6,402		\$6,402	\$569	\$6,971
Stormwater Drainage	291,631	0.301 %	\$470		\$470	\$42	\$512
Sewer Operation	3,609,316	3.726 %	\$5,821		\$5,821	\$517	\$6,338
Sewer Capitalization	28,989	0.030 %	\$47		\$47	\$4	\$51
Water	5,863,392	6.053 %	\$9,456		\$9,456	\$840	\$10,296
Building Permits	350,292	0.362 %	\$565		\$565	\$50	\$615
Cemetery	167,810	0.173 %	\$271		\$271	\$24	\$295
Fleet Management	828,320	0.855 %	\$1,336		\$1,336	\$119	\$1,455
Group Medical Insurance	7,277,432	7.512 %	\$11,736		\$11,736	\$1,042	\$12,778
Workers Compensation Ins	630,692	0.651 %	\$1,017		\$1,017	\$90	\$1,107
Insurance Fund	1,529,202	1.579 %	\$2,466		\$2,466	\$219	\$2,685
Redevelopment	533,593	0.551 %	\$861		\$861	\$76	\$937
Redevelopment Revolving	180,970	0.187 %	\$292		\$292	\$26	\$318

**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 Tax	1,911,199	1.973 %	\$3,082		\$3,082	\$274	\$3,356
Tourism Authority	367,523	0.379 %	\$593		\$593	\$53	\$646
Tricounty Railway	557,248	0.575 %	\$899		\$899	\$80	\$979
Sierra Forest Fire Protect	461,819	0.477 %	\$745		\$745	\$66	\$811
Sub-Conservancy District	378,778	0.391 %	\$611		\$611	\$54	\$665
Controller Trust Fund	21,213	0.022 %	\$34		\$34	\$3	\$37
Medical	350,461	0.362 %	\$565		\$565	\$50	\$615
Environmental Health	252,638	0.261 %	\$407		\$407	\$36	\$443
Investigations	1,909,812	1.971 %	\$3,080		\$3,080	\$274	\$3,354
Justice Court	176,716	0.182 %	\$285		\$285	\$25	\$310
Ice Rink	97,267	0.100 %	\$157		\$157	\$14	\$171
Northgate	31,585	0.033 %	\$51		\$51	\$5	\$56
Capital Projects	8,990	0.009 %	\$14		\$14	\$1	\$15
911 Surcharge	19,210	0.020 %	\$26		\$26	\$5	\$31
All Other							
Firefighter Retirement Medical							
Collections							
<b>Total</b>	<u>96,871,945</u>	<u>100.000 %</u>	<u>\$156,223</u>		<u>\$156,223</u>	<u>\$13,307</u>	<u>\$169,530</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>
Sewer Operation	2	22.222 %	\$11,400		\$11,400	\$971	\$12,371
Water	4	44.444 %	\$22,800		\$22,800	\$1,942	\$24,742
Quality of Life	1	11.111 %	\$5,700		\$5,700	\$486	\$6,186
Redevelopment	1	11.111 %	\$5,700		\$5,700	\$486	\$6,186
Senior Citizens	1	11.112 %	\$5,699		\$5,699	\$485	\$6,184
Total	9	100.000 %	\$51,299		\$51,299	\$4,370	\$55,669

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

Source: Finance

Finance  
Detail allocation of  
Contracts

<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>
Purchasing	1	100.000 %	\$25,799		\$25,799	\$2,197	\$27,996
Total	1	100.000 %	\$25,799		\$25,799	\$2,197	\$27,996

(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 %	\$24,375	(\$31,508)	(\$7,133)	\$2,076	(\$5,057)
Subtotal	1	100.000 %	\$24,375	(\$31,508)	(\$7,133)	\$2,076	(\$5,057)
Direct Billed				\$31,508	\$31,508		\$31,508
Total	<u>1</u>	<u>100.000 %</u>	<u>\$24,375</u>	<u>\$0</u>	<u>\$24,375</u>	<u>\$2,076</u>	<u>\$26,451</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 %	\$24,375	(\$34,804)	(\$10,429)	\$2,076	(\$8,353)
Subtotal	1	100.000 %	\$24,375	(\$34,804)	(\$10,429)	\$2,076	(\$8,353)
Direct Billed				\$34,804	\$34,804		\$34,804
Total	<u>1</u>	<u>100.000 %</u>	<u>\$24,375</u>	<u>\$0</u>	<u>\$24,375</u>	<u>\$2,076</u>	<u>\$26,451</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	\$1,614	\$948	\$303	\$37	\$326				
Clerk	\$2,140	\$1,138	\$459	\$50	\$493				
Records Management	\$797	\$379	\$174	\$57	\$187				
Public Safety Complex	\$2,073		\$431	\$1,178	\$464				
Treasurer	\$2,566	\$948	\$672	\$223	\$723				
District Attorney	\$10,668	\$3,983	\$3,094	\$262	\$3,329				
City Manager	\$2,834	\$759	\$796	\$422	\$857				
Human Resources	\$1,641	\$413	\$492	\$207	\$529				
Information Technology	\$8,589	\$1,862	\$2,302	\$1,948	\$2,477				
Geographic Information Systems	\$1,240		\$522	\$157	\$561				
Purchasing	\$28,837	\$413	\$198	\$17	\$213		\$27,996		
City Hall	\$769		\$160	\$437	\$172				
Internal Auditor	\$64		\$13	\$37	\$14				
Dispatch	\$11,227	\$4,344	\$2,856	\$953	\$3,074				
Public Works	\$11,142	\$4,137	\$3,202	\$357	\$3,446				
Facilities Maintenance	\$8,459	\$2,483	\$2,159	\$1,495	\$2,322				
Recorder	\$2,301	\$828	\$625	\$176	\$672				
Elections	\$2,527	\$1,655	\$348	\$149	\$375				
Collections									
Assessor	\$3,647	\$1,655	\$911	\$100	\$981				
Public Defender	\$9,655		\$2,011	\$5,481	\$2,163				
Economic Development	\$5,245		\$1,092	\$2,977	\$1,176				
Northgate	\$247		\$51	\$140	\$56				
Welfare	\$2,804	\$413	\$620	\$1,105	\$666				
Planning	\$2,598	\$1,034	\$683	\$146	\$735				
Business License	\$977	\$413	\$238	\$70	\$256				
Code Enforcement	\$939	\$207	\$351	\$3	\$378				
Sheriff Administration	\$7,124	\$1,448	\$1,947	\$1,635	\$2,094				
Investigations	\$10,703	\$3,517	\$3,117	\$715	\$3,354				
Sheriff Operations	\$29,993	\$9,722	\$9,201	\$1,171	\$9,899				
Sheriff General Services	\$4,290	\$1,862	\$1,089	\$167	\$1,172				
Detention Facility	\$20,233	\$6,620	\$5,949	\$1,263	\$6,401				
Trinet Grant	\$869	\$413	\$173	\$97	\$186				
Fire Administration	\$1,387	\$413	\$396	\$151	\$427				
Warren Engine Co. No. 1	\$35		\$7	\$20	\$8				
Fire Operations	\$32,757	\$9,101	\$10,667	\$1,512	\$11,477				
Fire Prevention	\$3,174	\$1,448	\$796	\$73	\$857				
Fire Training	\$2,512	\$621	\$787	\$257	\$847				
Emergency Management	\$1,018	\$413	\$238	\$110	\$257				
Juvenile Court	\$2,786	\$828	\$713	\$477	\$768				
Juvenile Probation	\$7,972	\$2,483	\$2,300	\$714	\$2,475				

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>
Juvenile Detention	\$8,384	\$3,103	\$2,293	\$521	\$2,467				
Justice Court	\$17,115	\$5,999	\$4,574	\$1,620	\$4,922				
Alternative Sentencing	\$7,202	\$2,896	\$1,892	\$378	\$2,036				
Justice Court	\$1,385		\$289	\$786	\$310				
Parks Administration	\$3,109	\$1,241	\$834	\$137	\$897				
Park Maintenance	\$6,525	\$2,068	\$1,609	\$1,117	\$1,731				
Grants, Gifts, Donations	\$981		\$205	\$556	\$220				
Swimming Pool	\$11,415	\$8,275	\$1,034	\$993	\$1,113				
Community Center	\$3,033	\$1,655	\$448	\$448	\$482				
Recreation	\$4,610	\$2,896	\$719	\$222	\$773				
Pony Express Pavilion	\$98		\$21	\$55	\$22				
Ice Rink	\$624		\$159	\$294	\$171				
Sports	\$8,249	\$5,999	\$669	\$861	\$720				
Library	\$10,263	\$3,517	\$2,462	\$1,635	\$2,649				
Health	\$2,864	\$621	\$722	\$744	\$777				
Landfill Administration	\$9,404	\$1,862	\$2,283	\$2,803	\$2,456				
Medical	\$3,247	\$828	\$572	\$1,232	\$615				
Environmental Health	\$1,502	\$621	\$413	\$25	\$443				
Animal Services	\$3,487	\$1,448	\$702	\$581	\$756				
Cooperative Extension	\$1,383	\$207	\$251	\$655	\$270				
Supplemental Indigent	\$10,305		\$2,146	\$5,850	\$2,309				
Capital Projects	\$69		\$14	\$40	\$15				
Senior Citizens	\$8,717	\$621	\$671	\$519	\$722	\$6,184			
Capital Acquisition	\$3,450		\$719	\$1,958	\$773				
Carson City Transit	\$6,554	\$207	\$1,322	\$3,603	\$1,422				
Library Gift	\$762		\$159	\$432	\$171				
Administrative Assessment	\$469		\$98	\$265	\$106				
Traffic/Transportation	\$471	\$207	\$119	\$18	\$127				
Regional Transportation	\$1,561	\$413	\$368	\$384	\$396				
Quality of Life	\$10,740	\$828	\$1,166	\$1,306	\$1,254	\$6,186			
Street Maintenance	\$22,040	\$4,344	\$5,304	\$6,686	\$5,706				
Grant Fund	\$19,950	\$5,792	\$4,674	\$4,455	\$5,029				
Commissary Fund	\$1,794	\$413	\$356	\$642	\$383				
Firefighter Retirement Medical									
911 Surcharge	\$149		\$33	\$85	\$31				
Capital Facilities	\$17		\$3	\$10	\$4				
Residential Construction	\$377	\$205	\$70	\$27	\$75				
Debt Svc-Carson City	\$42,205		\$8,791	\$23,956	\$9,458				
Ambulance	\$25,032	\$3,930	\$6,478	\$7,653	\$6,971				
Stormwater Drainage	\$1,432	(\$89)	\$476	\$533	\$512				
Sewer Operation	\$35,553	\$2,923	\$5,890	\$8,031	\$6,338	\$12,371			

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>
Sewer Capitalization	\$98		\$47		\$51				
Water	\$63,596	\$3,337	\$9,568	\$15,653	\$10,296	\$24,742			
Building Permits	\$1,943	\$621	\$572	\$135	\$615				
Cemetery	\$1,087	\$413	\$274	\$105	\$295				
Fleet Management	\$5,452	\$1,241	\$1,352	\$1,404	\$1,455				
Group Medical Insurance	\$46,655	(\$9,256)	\$11,877	\$31,256	\$12,778				
Workers Compensation Ins	(\$515)	\$207	\$1,029	\$2,199	\$1,107			(\$5,057)	
Insurance Fund	\$3,335	\$207	\$2,496	\$6,300	\$2,685				(\$8,353)
Redevelopment	\$9,356	\$621	\$871	\$741	\$937	\$6,186			
Redevelopment Revolving	\$1,418		\$295	\$805	\$318				
Redevelopment Tax	\$6,475		\$3,119		\$3,356				
Tourism Authority	\$2,074	\$828	\$600		\$646				
Tricounty Railway	\$4,366		\$909	\$2,478	\$979				
Sierra Forest Fire Protect	\$3,618		\$753	\$2,054	\$811				
Sub-Conservancy District	\$3,354	\$2,068	\$618	\$3	\$665				
Controller Trust Fund	\$167		\$35	\$95	\$37				
All Other									
Subtotal	<u>\$699,459</u>	<u>\$130,218</u>	<u>\$157,566</u>	<u>\$171,890</u>	<u>\$169,530</u>	<u>\$55,669</u>	<u>\$27,996</u>	<u>(\$5,057)</u>	<u>(\$8,353)</u>
Direct Billed	\$79,741	\$13,429						\$31,508	\$34,804
Total	<u>\$779,200</u>	<u>\$143,647</u>	<u>\$157,566</u>	<u>\$171,890</u>	<u>\$169,530</u>	<u>\$55,669</u>	<u>\$27,996</u>	<u>\$26,451</u>	<u>\$26,451</u>

**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>
	\$301,341			\$301,341
Allocated additions:				
1 - Building Use Charge	\$10,723		\$10,723	
1010100 - Board of Supervisors	\$665	\$831	\$1,496	
1010500 - District Attorney	\$39,531	\$2,750	\$42,281	
1010600 - City Manager	\$1,848	\$175	\$2,023	
1010701 - Finance	\$1,508	\$133	\$1,641	
1010710 - Information Technology		\$28,711	\$28,711	
1010720 - Purchasing		\$61	\$61	
1010730 - City Hall		\$12,681	\$12,681	
1010800 - Internal Auditor		\$29	\$29	
1015034 - Facilities Maintenance		\$21,449	\$21,449	
Total allocated additions:	<u>\$54,275</u>	<u>\$66,820</u>	<u>\$121,095</u>	<u>\$121,095</u>
Total to be allocated	<u><b>\$355,616</b></u>	<u><b>\$66,820</b></u>		<u><b>\$422,436</b></u>

Human Resources  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Recruitment</u>	<u>Payroll</u>	<u>Benefittis</u>	<u>Workers Compensation</u>
<b><u>Wages &amp; Benefits</u></b>						
SALARIES & WAGES	\$182,865	\$79,985	\$74,810	\$10,478	\$11,319	\$6,273
FRINGE BENEFITS	\$71,902	\$31,450	\$29,415	\$4,120	\$4,451	\$2,466
<b><u>Other Expense and Cost</u></b>						
SERVICES & SUPPLIES	\$46,574	\$20,371	\$19,053	\$2,669	\$2,883	\$1,598
Departmental Expenditures	\$301,341	\$131,806	\$123,278	\$17,267	\$18,653	\$10,337
Additions: 1st						
Other	\$54,275	\$54,275				
Functional Cost	\$355,616	\$186,081	\$123,278	\$17,267	\$18,653	\$10,337
Reallocate Admin		(\$186,081)	\$135,309	\$18,952	\$20,473	\$11,347
Allocable Costs	\$355,616		\$258,587	\$36,219	\$39,126	\$21,684
<b>1st Allocation</b>	<b>\$355,616</b>		<b>\$258,587</b>	<b>\$36,219</b>	<b>\$39,126</b>	<b>\$21,684</b>
Additions: 2nd						
Other	\$66,820	\$66,820				
Functional Cost	\$66,820	\$66,820				
Reallocate Admin		(\$66,820)	\$48,588	\$6,806	\$7,352	\$4,074
Allocable Costs	\$66,820		\$48,588	\$6,806	\$7,352	\$4,074
<b>2nd Allocation</b>	<b>\$66,820</b>		<b>\$48,588</b>	<b>\$6,806</b>	<b>\$7,352</b>	<b>\$4,074</b>
<b>Total allocated</b>	<b>\$422,436</b>		<b>\$307,175</b>	<b>\$43,025</b>	<b>\$46,478</b>	<b>\$25,758</b>

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	2	1.550 %	\$4,009		\$4,009		\$4,009
Alternative Sentencing	1	0.775 %	\$2,005		\$2,005	\$415	\$2,420
Justice Court	5	3.876 %	\$10,023		\$10,023	\$2,076	\$12,099
District Attorney	5	3.876 %	\$10,023		\$10,023		\$10,023
Finance	2	1.550 %	\$4,009		\$4,009		\$4,009
Fire Administration	8	6.202 %	\$16,036		\$16,036	\$3,322	\$19,358
Health	21	16.279 %	\$42,096		\$42,096	\$8,721	\$50,817
Juvenile Detention	10	7.752 %	\$20,046		\$20,046	\$4,153	\$24,199
Library	3	2.326 %	\$6,014		\$6,014	\$1,246	\$7,260
Recreation	41	31.783 %	\$82,187		\$82,187	\$17,027	\$99,214
Public Works	12	9.302 %	\$24,055		\$24,055	\$4,983	\$29,038
Sheriff Administration	11	8.527 %	\$22,050		\$22,050	\$4,568	\$26,618
Senior Citizens	1	0.775 %	\$2,005		\$2,005	\$415	\$2,420
Treasurer	1	0.775 %	\$2,005		\$2,005		\$2,005
Stormwater Drainage	3	2.326 %	\$6,014		\$6,014	\$1,246	\$7,260
Board of Supervisors	2	1.550 %	\$4,009		\$4,009		\$4,009
All Other	1	0.776 %	\$2,001		\$2,001	\$416	\$2,417
<b>Total</b>	<u>129</u>	<u>100.000 %</u>	<u>\$258,587</u>		<u>\$258,587</u>	<u>\$48,588</u>	<u>\$307,175</u>

(A) Alloc basis: Number of Recruitments by Department

Source: Personnel Department



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>
Board of Supervisors	5	0.712 %	\$258		\$258		\$258
Clerk	6	0.855 %	\$310		\$310		\$310
Treasurer	5	0.712 %	\$258		\$258		\$258
Elections	8	1.140 %	\$413		\$413	\$83	\$496
Records Management	2	0.285 %	\$103		\$103		\$103
Recorder	4	0.570 %	\$206		\$206	\$42	\$248
Assessor	8	1.140 %	\$413		\$413	\$83	\$496
District Attorney	21	2.991 %	\$1,083		\$1,083		\$1,083
City Manager	4	0.570 %	\$206		\$206		\$206
Finance	6	0.855 %	\$310		\$310		\$310
Information Technology	9	1.282 %	\$464		\$464	\$94	\$558
Purchasing	2	0.285 %	\$103		\$103	\$21	\$124
Welfare	2	0.285 %	\$103		\$103	\$21	\$124
Planning	5	0.712 %	\$258		\$258	\$52	\$310
Sheriff Administration	7	0.997 %	\$361		\$361	\$73	\$434
Sheriff Operations	47	6.695 %	\$2,425		\$2,425	\$490	\$2,915
Sheriff General Services	9	1.282 %	\$464		\$464	\$94	\$558
Detention Facility	32	4.558 %	\$1,651		\$1,651	\$334	\$1,985
Dispatch	21	2.991 %	\$1,083		\$1,083	\$219	\$1,302
Trinet Grant	2	0.285 %	\$103		\$103	\$21	\$124
Fire Administration	2	0.285 %	\$103		\$103	\$21	\$124
Fire Operations	44	6.268 %	\$2,270		\$2,270	\$459	\$2,729
Fire Prevention	7	0.997 %	\$361		\$361	\$73	\$434
Fire Training	3	0.427 %	\$155		\$155	\$31	\$186
Juvenile Court	4	0.570 %	\$206		\$206	\$42	\$248
Juvenile Probation	12	1.709 %	\$619		\$619	\$125	\$744
Juvenile Detention	15	2.137 %	\$774		\$774	\$156	\$930
Justice Court	29	4.131 %	\$1,496		\$1,496	\$302	\$1,798
Alternative Sentencing	14	1.994 %	\$722		\$722	\$146	\$868
Parks Administration	6	0.855 %	\$310		\$310	\$63	\$373
Park Maintenance	10	1.425 %	\$516		\$516	\$104	\$620
Facilities Maintenance	12	1.709 %	\$619		\$619	\$125	\$744
Swimming Pool	40	5.698 %	\$2,064		\$2,064	\$417	\$2,481
Community Center	8	1.140 %	\$413		\$413	\$83	\$496
Recreation	14	1.994 %	\$722		\$722	\$146	\$868
Sports	29	4.131 %	\$1,496		\$1,496	\$302	\$1,798
Library	17	2.422 %	\$877		\$877	\$177	\$1,054
Health	3	0.427 %	\$155		\$155	\$31	\$186
Animal Services	7	0.997 %	\$361		\$361	\$73	\$434
Senior Citizens	3	0.427 %	\$155		\$155	\$31	\$186
Traffic/Transportation	1	0.142 %	\$52		\$52	\$10	\$62

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>
Quality of Life	4	0.570 %	\$206		\$206	\$42	\$248
Street Maintenance	21	2.991 %	\$1,083		\$1,083	\$219	\$1,302
Commissary Fund	2	0.285 %	\$103		\$103	\$21	\$124
Ambulance	19	2.707 %	\$980		\$980	\$198	\$1,178
Stormwater Drainage	3	0.427 %	\$155		\$155	\$31	\$186
Sewer Operation	21	2.991 %	\$1,083		\$1,083	\$219	\$1,302
Water	23	3.276 %	\$1,187		\$1,187	\$240	\$1,427
Building Permits	3	0.427 %	\$155		\$155	\$31	\$186
Cemetery	2	0.285 %	\$103		\$103	\$21	\$124
Fleet Management	6	0.855 %	\$310		\$310	\$63	\$373
Group Medical Insurance	3	0.427 %	\$155		\$155	\$31	\$186
Workers Compensation Ins	1	0.142 %	\$52		\$52	\$10	\$62
Redevelopment	3	0.427 %	\$155		\$155	\$31	\$186
Tourism Authority	4	0.570 %	\$206		\$206	\$42	\$248
Sub-Conservancy District	10	1.425 %	\$516		\$516	\$104	\$620
Grant Fund	28	3.989 %	\$1,445		\$1,445	\$292	\$1,737
Emergency Management	2	0.285 %	\$103		\$103	\$21	\$124
Public Works	20	2.849 %	\$1,032		\$1,032	\$208	\$1,240
Regional Transportation	2	0.285 %	\$103		\$103	\$21	\$124
Business License	2	0.285 %	\$103		\$103	\$21	\$124
Code Enforcement	1	0.142 %	\$52		\$52	\$10	\$62
Landfill Administration	9	1.282 %	\$464		\$464	\$94	\$558
Cooperative Extension	1	0.142 %	\$52		\$52	\$10	\$62
Insurance Fund	1	0.142 %	\$52		\$52	\$10	\$62
Medical	4	0.570 %	\$206		\$206	\$42	\$248
Environmental Health	3	0.427 %	\$155		\$155	\$31	\$186
Investigations	17	2.422 %	\$877		\$877	\$177	\$1,054
Carson City Transit	1	0.142 %	\$52		\$52	\$10	\$62
Residential Construction	1	0.146 %	\$53		\$53	\$12	\$65
<b>Total</b>	<b>702</b>	<b>100.000 %</b>	<b>\$36,219</b>		<b>\$36,219</b>	<b>\$6,806</b>	<b>\$43,025</b>

(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 %	\$39,126	(\$31,267)	\$7,859	\$7,352	\$15,211
Subtotal	1	100.000 %	\$39,126	(\$31,267)	\$7,859	\$7,352	\$15,211
Direct Billed				\$31,267	\$31,267		\$31,267
Total	1	100.000 %	\$39,126	\$0	\$39,126	\$7,352	\$46,478

(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 %	\$21,684	(\$18,019)	\$3,665	\$4,074	\$7,739
Subtotal	1	100.000 %	\$21,684	(\$18,019)	\$3,665	\$4,074	\$7,739
Direct Billed				\$18,019	\$18,019		\$18,019
Total	<u>1</u>	<u>100.000 %</u>	<u>\$21,684</u>	<u>\$0</u>	<u>\$21,684</u>	<u>\$4,074</u>	<u>\$25,758</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	\$4,267	\$4,009	\$258		
Clerk	\$4,319	\$4,009	\$310		
Records Management	\$103		\$103		
Treasurer	\$2,263	\$2,005	\$258		
District Attorney	\$11,106	\$10,023	\$1,083		
City Manager	\$206		\$206		
Finance	\$4,319	\$4,009	\$310		
Information Technology	\$558		\$558		
Purchasing	\$124		\$124		
Dispatch	\$1,302		\$1,302		
Public Works	\$30,278	\$29,038	\$1,240		
Facilities Maintenance	\$744		\$744		
Recorder	\$248		\$248		
Elections	\$496		\$496		
Assessor	\$496		\$496		
Welfare	\$124		\$124		
Planning	\$310		\$310		
Business License	\$124		\$124		
Code Enforcement	\$62		\$62		
Sheriff Administration	\$27,052	\$26,618	\$434		
Investigations	\$1,054		\$1,054		
Sheriff Operations	\$2,915		\$2,915		
Sheriff General Services	\$558		\$558		
Detention Facility	\$1,985		\$1,985		
Trinet Grant	\$124		\$124		
Fire Administration	\$19,482	\$19,358	\$124		
Fire Operations	\$2,729		\$2,729		
Fire Prevention	\$434		\$434		
Fire Training	\$186		\$186		
Emergency Management	\$124		\$124		
Juvenile Court	\$248		\$248		
Juvenile Probation	\$744		\$744		
Juvenile Detention	\$25,129	\$24,199	\$930		
Justice Court	\$13,897	\$12,099	\$1,798		
Alternative Sentencing	\$3,288	\$2,420	\$868		
Parks Administration	\$373		\$373		
Park Maintenance	\$620		\$620		
Swimming Pool	\$2,481		\$2,481		
Community Center	\$496		\$496		
Recreation	\$100,082	\$99,214	\$868		
Sports	\$1,798		\$1,798		

Human Resources  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Recruitment</u>	<u>Payroll</u>	<u>Benefitis</u>	<u>Workers Compensation</u>
Library	\$8,314	\$7,260	\$1,054		
Health	\$51,003	\$50,817	\$186		
Landfill Administration	\$558		\$558		
Medical	\$248		\$248		
Environmental Health	\$186		\$186		
Animal Services	\$434		\$434		
Cooperative Extension	\$62		\$62		
Senior Citizens	\$2,606	\$2,420	\$186		
Carson City Transit	\$62		\$62		
Traffic/Transportation	\$62		\$62		
Regional Transportation	\$124		\$124		
Quality of Life	\$248		\$248		
Street Maintenance	\$1,302		\$1,302		
Grant Fund	\$1,737		\$1,737		
Commissary Fund	\$124		\$124		
Residential Construction	\$65		\$65		
Ambulance	\$1,178		\$1,178		
Stormwater Drainage	\$7,446	\$7,260	\$186		
Sewer Operation	\$1,302		\$1,302		
Water	\$1,427		\$1,427		
Building Permits	\$186		\$186		
Cemetery	\$124		\$124		
Fleet Management	\$373		\$373		
Group Medical Insurance	\$15,397		\$186	\$15,211	
Workers Compensation Ins	\$7,801		\$62		\$7,739
Insurance Fund	\$62		\$62		
Redevelopment	\$186		\$186		
Tourism Authority	\$248		\$248		
Sub-Conservancy District	\$620		\$620		
All Other	\$2,417	\$2,417			
Subtotal	\$373,150	\$307,175	\$43,025	\$15,211	\$7,739
Direct Billed	\$49,286			\$31,267	\$18,019
Total	\$422,436	\$307,175	\$43,025	\$46,478	\$25,758

**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).

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>
	\$1,413,529			\$1,413,529
Allocated additions:				
1 - Building Use Charge	\$7,122		\$7,122	
2 - Equipment Use Charge	\$89,630		\$89,630	
1010100 - Board of Supervisors	\$3,112	\$3,887	\$6,999	
1010500 - District Attorney	\$5,239	\$364	\$5,603	
1010600 - City Manager	\$8,650	\$820	\$9,470	
1010701 - Finance	\$7,889	\$700	\$8,589	
1010705 - Human Resources	\$464	\$94	\$558	
1010710 - Information Technology		\$12,960	\$12,960	
1010715 - Geographic Information Systems		\$28,310	\$28,310	
1010720 - Purchasing		\$856	\$856	
1010730 - City Hall		\$17,926	\$17,926	
1010800 - Internal Auditor		\$136	\$136	
1015034 - Facilities Maintenance		\$14,246	\$14,246	
Total allocated additions:	<u>\$122,106</u>	<u>\$80,299</u>	<u>\$202,405</u>	<u>\$202,405</u>
Total to be allocated	<u>\$1,535,635</u>	<u>\$80,299</u>		<u>\$1,615,934</u>



Information Technology  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>PC/Telephone Support</u>	<u>Citywide Support</u>	<u>Contract Services</u>	<u>Sheriff</u>	<u>Fire</u>
<b>Wages &amp; Benefits</b>							
SALARIES & WAGES	\$712,047	\$52,335	\$77,684	\$367,772	\$122,258	\$50,057	\$41,941
FRINGE BENEFITS	\$260,337	\$19,135	\$28,403	\$134,464	\$44,700	\$18,302	\$15,333
<b>Other Expense and Cost</b>							
SERVICES & SUPPLIES	\$59,246	\$4,355	\$6,464	\$30,601	\$10,173	\$4,165	\$3,488
MAINT SERVICE CONTRACT	\$65,045	\$4,781	\$7,096	\$33,596	\$11,168	\$4,573	\$3,831
SOFTWARE MAINT CONTRACT	\$316,854				\$316,854		
Departmental Expenditures	\$1,413,529	\$80,606	\$119,647	\$566,433	\$505,153	\$77,097	\$64,593
Additions: 1st							
Other	\$122,106	\$122,106					
Functional Cost	\$1,535,635	\$202,712	\$119,647	\$566,433	\$505,153	\$77,097	\$64,593
Reallocate Admin		(\$202,712)	\$18,196	\$86,144	\$76,824	\$11,725	\$9,823
Allocable Costs	\$1,535,635		\$137,843	\$652,577	\$581,977	\$88,822	\$74,416
<b>1st Allocation</b>	<b>\$1,535,635</b>		<b>\$137,843</b>	<b>\$652,577</b>	<b>\$581,977</b>	<b>\$88,822</b>	<b>\$74,416</b>
Additions: 2nd							
Other	\$80,299	\$80,299					
Functional Cost	\$80,299	\$80,299					
Reallocate Admin		(\$80,299)	\$7,208	\$34,124	\$30,432	\$4,645	\$3,890
Allocable Costs	\$80,299		\$7,208	\$34,124	\$30,432	\$4,645	\$3,890
<b>2nd Allocation</b>	<b>\$80,299</b>		<b>\$7,208</b>	<b>\$34,124</b>	<b>\$30,432</b>	<b>\$4,645</b>	<b>\$3,890</b>
<b>Total allocated</b>	<b>\$1,615,934</b>		<b>\$145,051</b>	<b>\$686,701</b>	<b>\$612,409</b>	<b>\$93,467</b>	<b>\$78,306</b>

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	5	0.868 %	\$1,197		\$1,197		\$1,197
Clerk	3	0.521 %	\$718		\$718		\$718
Treasurer	5	0.868 %	\$1,197		\$1,197		\$1,197
Elections	7	1.215 %	\$1,675		\$1,675	\$96	\$1,771
Records Management	1	0.174 %	\$239		\$239		\$239
Recorder	4	0.694 %	\$957		\$957	\$55	\$1,012
Assessor	7	1.215 %	\$1,675		\$1,675	\$96	\$1,771
District Attorney	20	3.472 %	\$4,786		\$4,786		\$4,786
City Manager	4	0.694 %	\$957		\$957		\$957
Finance	5	0.868 %	\$1,197		\$1,197		\$1,197
Human Resources	1	0.174 %	\$239		\$239		\$239
Information Technology	9	1.563 %	\$2,154		\$2,154		\$2,154
Purchasing	1	0.174 %	\$239		\$239	\$14	\$253
Welfare	2	0.347 %	\$479		\$479	\$28	\$507
Planning	4	0.694 %	\$957		\$957	\$55	\$1,012
Sheriff Administration	6	1.042 %	\$1,436		\$1,436	\$83	\$1,519
Sheriff Operations	47	8.160 %	\$11,248		\$11,248	\$648	\$11,896
Sheriff General Services	8	1.389 %	\$1,914		\$1,914	\$110	\$2,024
Detention Facility	32	5.556 %	\$7,658		\$7,658	\$441	\$8,099
Dispatch	20	3.472 %	\$4,786		\$4,786	\$276	\$5,062
Trinet Grant	2	0.347 %	\$479		\$479	\$28	\$507
Fire Administration	1	0.174 %	\$239		\$239	\$14	\$253
Fire Operations	44	7.639 %	\$10,530		\$10,530	\$606	\$11,136
Fire Prevention	5	0.868 %	\$1,197		\$1,197	\$69	\$1,266
Juvenile Court	4	0.694 %	\$957		\$957	\$55	\$1,012
Juvenile Probation	12	2.083 %	\$2,872		\$2,872	\$165	\$3,037
Juvenile Detention	14	2.431 %	\$3,350		\$3,350	\$193	\$3,543
Justice Court	28	4.861 %	\$6,701		\$6,701	\$386	\$7,087
Alternative Sentencing	11	1.910 %	\$2,632		\$2,632	\$152	\$2,784
Parks Administration	6	1.042 %	\$1,436		\$1,436	\$83	\$1,519
Park Maintenance	9	1.563 %	\$2,154		\$2,154	\$124	\$2,278
Facilities Maintenance	12	2.083 %	\$2,872		\$2,872	\$165	\$3,037
Swimming Pool	4	0.694 %	\$957		\$957	\$55	\$1,012
Community Center	3	0.521 %	\$718		\$718	\$41	\$759
Recreation	2	0.347 %	\$479		\$479	\$28	\$507
Sports	2	0.347 %	\$479		\$479	\$28	\$507
Library	14	2.431 %	\$3,350		\$3,350	\$193	\$3,543
Health	3	0.521 %	\$718		\$718	\$41	\$759
Animal Services	6	1.042 %	\$1,436		\$1,436	\$83	\$1,519
Senior Citizens	3	0.521 %	\$718		\$718	\$41	\$759
Traffic/Transportation	1	0.174 %	\$239		\$239	\$14	\$253

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>
Quality of Life	4	0.694 %	\$957		\$957	\$55	\$1,012
Street Maintenance	21	3.646 %	\$5,026		\$5,026	\$289	\$5,315
Commissary Fund	1	0.174 %	\$239		\$239	\$14	\$253
Ambulance	18	3.125 %	\$4,308		\$4,308	\$248	\$4,556
Stormwater Drainage	3	0.521 %	\$718		\$718	\$41	\$759
Sewer Operation	21	3.646 %	\$5,026		\$5,026	\$289	\$5,315
Water	23	3.993 %	\$5,504		\$5,504	\$317	\$5,821
Building Permits	3	0.521 %	\$718		\$718	\$41	\$759
Cemetery	2	0.347 %	\$479		\$479	\$28	\$507
Fleet Management	6	1.042 %	\$1,436		\$1,436	\$83	\$1,519
Group Medical Insurance	3	0.521 %	\$718		\$718	\$41	\$759
Workers Compensation Ins	1	0.174 %	\$239		\$239	\$14	\$253
Redevelopment	3	0.521 %	\$718		\$718	\$41	\$759
Tourism Authority	3	0.521 %	\$718		\$718	\$41	\$759
Sub-Conservancy District	2	0.347 %	\$479		\$479	\$28	\$507
Grant Fund	23	3.993 %	\$5,504		\$5,504	\$317	\$5,821
Fire Training	3	0.521 %	\$718		\$718	\$41	\$759
Emergency Management	2	0.347 %	\$479		\$479	\$28	\$507
Public Works	20	3.472 %	\$4,786		\$4,786	\$276	\$5,062
Regional Transportation	2	0.347 %	\$479		\$479	\$28	\$507
Business License	2	0.347 %	\$479		\$479	\$28	\$507
Code Enforcement	1	0.174 %	\$239		\$239	\$14	\$253
Landfill Administration	9	1.563 %	\$2,154		\$2,154	\$124	\$2,278
Insurance Fund	1	0.174 %	\$239		\$239	\$14	\$253
Medical	2	0.347 %	\$479		\$479	\$28	\$507
Environmental Health	3	0.521 %	\$718		\$718	\$41	\$759
Investigations	15	2.604 %	\$3,590		\$3,590	\$207	\$3,797
Carson City Transit	1	0.174 %	\$239		\$239	\$14	\$253
Residential Construction	1	0.170 %	\$236		\$236	\$12	\$248
<b>Total</b>	<b>576</b>	<b>100.000 %</b>	<b>\$137,843</b>		<b>\$137,843</b>	<b>\$7,208</b>	<b>\$145,051</b>

(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	193,269	0.329 %	\$2,148		\$2,148		\$2,148
Clerk	293,664	0.500 %	\$3,263		\$3,263		\$3,263
Recorder	343,040	0.584 %	\$3,812		\$3,812	\$219	\$4,031
Records Management	101,811	0.173 %	\$1,131		\$1,131		\$1,131
Elections	180,254	0.307 %	\$2,003		\$2,003	\$115	\$2,118
Treasurer	393,961	0.671 %	\$4,378		\$4,378		\$4,378
Assessor	535,903	0.913 %	\$5,955		\$5,955	\$342	\$6,297
District Attorney	2,000,152	3.406 %	\$22,227		\$22,227		\$22,227
City Manager	428,153	0.729 %	\$4,758		\$4,758		\$4,758
Finance	545,000	0.928 %	\$6,056		\$6,056		\$6,056
Human Resources	254,767	0.434 %	\$2,831		\$2,831		\$2,831
Information Technology	972,384	1.656 %	\$10,806		\$10,806		\$10,806
Geographic Information Systems	284,130	0.484 %	\$3,157		\$3,157	\$181	\$3,338
Purchasing	117,482	0.200 %	\$1,306		\$1,306	\$75	\$1,381
Welfare	130,983	0.223 %	\$1,456		\$1,456	\$83	\$1,539
Planning	385,623	0.657 %	\$4,285		\$4,285	\$246	\$4,531
Business License	130,179	0.222 %	\$1,447		\$1,447	\$83	\$1,530
Code Enforcement	214,220	0.365 %	\$2,381		\$2,381	\$137	\$2,518
Sheriff Administration	825,042	1.405 %	\$9,168		\$9,168	\$526	\$9,694
Sheriff Operations	5,374,650	9.152 %	\$59,726		\$59,726	\$3,425	\$63,151
Sheriff General Services	629,711	1.072 %	\$6,998		\$6,998	\$401	\$7,399
Detention Facility	3,361,288	5.724 %	\$37,352		\$37,352	\$2,142	\$39,494
Dispatch	1,536,002	2.616 %	\$17,069		\$17,069	\$979	\$18,048
Trinet Grant	84,041	0.143 %	\$934		\$934	\$54	\$988
Fire Administration	208,783	0.356 %	\$2,320		\$2,320	\$133	\$2,453
Fire Operations	6,196,353	10.552 %	\$68,857		\$68,857	\$3,949	\$72,806
Fire Prevention	471,346	0.803 %	\$5,238		\$5,238	\$300	\$5,538
Fire Training	424,762	0.723 %	\$4,720		\$4,720	\$271	\$4,991
Emergency Management	121,792	0.207 %	\$1,353		\$1,353	\$78	\$1,431
Public Works	1,882,008	3.205 %	\$20,914		\$20,914	\$1,199	\$22,113
Juvenile Court	330,102	0.562 %	\$3,668		\$3,668	\$210	\$3,878
Juvenile Probation	1,248,655	2.126 %	\$13,876		\$13,876	\$796	\$14,672
Juvenile Detention	1,287,994	2.193 %	\$14,313		\$14,313	\$821	\$15,134
Justice Court	2,438,823	4.153 %	\$27,101		\$27,101	\$1,554	\$28,655
Alternative Sentencing	1,074,239	1.829 %	\$11,937		\$11,937	\$685	\$12,622
Parks Administration	480,057	0.817 %	\$5,335		\$5,335	\$306	\$5,641
Park Maintenance	735,174	1.252 %	\$8,170		\$8,170	\$469	\$8,639
Facilities Maintenance	986,599	1.680 %	\$10,964		\$10,964	\$629	\$11,593
Swimming Pool	410,363	0.699 %	\$4,560		\$4,560	\$262	\$4,822
Community Center	173,806	0.296 %	\$1,931		\$1,931	\$111	\$2,042
Recreation	390,365	0.665 %	\$4,338		\$4,338	\$249	\$4,587

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	216,004	0.368 %	\$2,400		\$2,400	\$138	\$2,538
Library	1,141,134	1.943 %	\$12,681		\$12,681	\$727	\$13,408
Health	275,265	0.469 %	\$3,059		\$3,059	\$175	\$3,234
Landfill Administration	768,507	1.309 %	\$8,540		\$8,540	\$490	\$9,030
Medical	73,531	0.125 %	\$817		\$817	\$47	\$864
Environmental Health	247,044	0.421 %	\$2,745		\$2,745	\$157	\$2,902
Animal Services	299,925	0.511 %	\$3,333		\$3,333	\$191	\$3,524
Senior Citizens	294,652	0.502 %	\$3,274		\$3,274	\$188	\$3,462
Administrative Assessment	590	0.001 %	\$7		\$7		\$7
Traffic/Transportation	68,330	0.116 %	\$759		\$759	\$44	\$803
Regional Transportation	139,143	0.237 %	\$1,546		\$1,546	\$89	\$1,635
Quality of Life	420,861	0.717 %	\$4,677		\$4,677	\$268	\$4,945
Street Maintenance	1,746,659	2.974 %	\$19,410		\$19,410	\$1,113	\$20,523
Grant Fund	1,862,171	3.171 %	\$20,693		\$20,693	\$1,187	\$21,880
Commissary Fund	73,810	0.126 %	\$820		\$820	\$47	\$867
Residential Construction	36,678	0.062 %	\$408		\$408	\$23	\$431
Ambulance	2,249,241	3.830 %	\$24,995		\$24,995	\$1,434	\$26,429
Stormwater Drainage	171,644	0.292 %	\$1,907		\$1,907	\$109	\$2,016
Sewer Operation	1,803,572	3.071 %	\$20,042		\$20,042	\$1,149	\$21,191
Water	2,343,794	3.991 %	\$26,045		\$26,045	\$1,494	\$27,539
Building Permits	320,015	0.545 %	\$3,556		\$3,556	\$204	\$3,760
Cemetery	144,218	0.246 %	\$1,603		\$1,603	\$92	\$1,695
Fleet Management	512,600	0.873 %	\$5,696		\$5,696	\$327	\$6,023
Group Medical Insurance	249,588	0.425 %	\$2,774		\$2,774	\$159	\$2,933
Workers Compensation Ins	136,387	0.232 %	\$1,516		\$1,516	\$87	\$1,603
Insurance Fund	112,746	0.192 %	\$1,253		\$1,253	\$72	\$1,325
Redevelopment	367,086	0.625 %	\$4,079		\$4,079	\$234	\$4,313
Tourism Authority	367,523	0.626 %	\$4,084		\$4,084	\$234	\$4,318
Sub-Conservancy District	377,933	0.644 %	\$4,200		\$4,200	\$241	\$4,441
Investigations	1,749,009	2.978 %	\$19,436		\$19,436	\$1,115	\$20,551
Ice Rink	31,176	0.053 %	\$346		\$346	\$20	\$366
Cooperative Extension	6,591	0.011 %	\$73		\$73	\$4	\$77
Sewer Capitalization	28,989	0.049 %	\$322		\$322	\$18	\$340
Redevelopment Tax	1,911,199	3.254 %	\$21,239		\$21,239	\$1,217	\$22,456
Pony Express Pavilion							
Grants, Gifts, Donations							
Justice Court							
Warren Engine Co. No. 1							
Internal Auditor							
City Hall							
Northgate							

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>
Economic Development							
Public Defender							
Collections							
Public Safety Complex							
All Other							
Controller Trust Fund							
Sierra Forest Fire Protect							
Tricounty Railway							
Redevelopment Revolving							
Debt Svc-Carson City							
Capital Facilities							
911 Surcharge							
Firefighter Retirement Medical							
Total	58,724,545	100.000 %	\$652,577		\$652,577	\$34,124	\$686,701

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

Source: Expenditure Worksheet

**Information Technology  
Detail allocation of  
Contract Services**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Assessor	21,391	6.751 %	\$39,290		\$39,290	\$2,329	\$41,619
District Attorney	7,038	2.221 %	\$12,927		\$12,927		\$12,927
Finance	13,062	4.122 %	\$23,991		\$23,991		\$23,991
Fire Administration	5,537	1.747 %	\$10,170		\$10,170	\$603	\$10,773
Health	5,100	1.610 %	\$9,367		\$9,367	\$555	\$9,922
Juvenile Probation	616	0.194 %	\$1,131		\$1,131	\$67	\$1,198
Sheriff Administration	137,345	43.346 %	\$252,266		\$252,266	\$14,952	\$267,218
Treasurer	2,250	0.710 %	\$4,133		\$4,133		\$4,133
All Other	66,321	20.931 %	\$121,814		\$121,814	\$7,220	\$129,034
Planning	8,034	2.536 %	\$14,756		\$14,756	\$875	\$15,631
Purchasing	3,952	1.247 %	\$7,259		\$7,259	\$430	\$7,689
Justice Court	26,619	8.401 %	\$48,892		\$48,892	\$2,898	\$51,790
Landfill Administration	616	0.194 %	\$1,131		\$1,131	\$67	\$1,198
Facilities Maintenance	3,749	1.183 %	\$6,886		\$6,886	\$408	\$7,294
Human Resources	13,960	4.406 %	\$25,641		\$25,641		\$25,641
Records Management	995	0.314 %	\$1,828		\$1,828		\$1,828
Recreation	269	0.087 %	\$495		\$495	\$28	\$523
<b>Total</b>	<b>316,854</b>	<b>100.000 %</b>	<b>\$581,977</b>		<b>\$581,977</b>	<b>\$30,432</b>	<b>\$612,409</b>

(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 %	\$88,822		\$88,822	\$4,645	\$93,467
Total	1	100.000 %	\$88,822		\$88,822	\$4,645	\$93,467

(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 %	\$74,416		\$74,416	\$3,890	\$78,306
Total	1	100.000 %	\$74,416		\$74,416	\$3,890	\$78,306

(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	\$3,345	\$1,197	\$2,148			
Clerk	\$3,981	\$718	\$3,263			
Records Management	\$3,198	\$239	\$1,131	\$1,828		
Public Safety Complex						
Treasurer	\$9,708	\$1,197	\$4,378	\$4,133		
District Attorney	\$39,940	\$4,786	\$22,227	\$12,927		
City Manager	\$5,715	\$957	\$4,758			
Finance	\$31,244	\$1,197	\$6,056	\$23,991		
Human Resources	\$28,711	\$239	\$2,831	\$25,641		
Information Technology	\$12,960	\$2,154	\$10,806			
Geographic Information Systems	\$3,338		\$3,338			
Purchasing	\$9,323	\$253	\$1,381	\$7,689		
City Hall						
Internal Auditor						
Dispatch	\$23,110	\$5,062	\$18,048			
Public Works	\$27,175	\$5,062	\$22,113			
Facilities Maintenance	\$21,924	\$3,037	\$11,593	\$7,294		
Recorder	\$5,043	\$1,012	\$4,031			
Elections	\$3,889	\$1,771	\$2,118			
Collections						
Assessor	\$49,687	\$1,771	\$6,297	\$41,619		
Public Defender						
Economic Development						
Northgate						
Welfare	\$2,046	\$507	\$1,539			
Planning	\$21,174	\$1,012	\$4,531	\$15,631		
Business License	\$2,037	\$507	\$1,530			
Code Enforcement	\$2,771	\$253	\$2,518			
Sheriff Administration	\$371,898	\$1,519	\$9,694	\$267,218	\$93,467	
Investigations	\$24,348	\$3,797	\$20,551			
Sheriff Operations	\$75,047	\$11,896	\$63,151			
Sheriff General Services	\$9,423	\$2,024	\$7,399			
Detention Facility	\$47,593	\$8,099	\$39,494			
Trinet Grant	\$1,495	\$507	\$988			
Fire Administration	\$91,785	\$253	\$2,453	\$10,773		\$78,306
Warren Engine Co. No. 1						
Fire Operations	\$83,942	\$11,136	\$72,806			
Fire Prevention	\$6,804	\$1,266	\$5,538			
Fire Training	\$5,750	\$759	\$4,991			
Emergency Management	\$1,938	\$507	\$1,431			
Juvenile Court	\$4,890	\$1,012	\$3,878			

IVA/Cap95  
 02/02/12

Carson City, Nevada

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>
Juvenile Probation	\$18,907	\$3,037	\$14,672	\$1,198		
Juvenile Detention	\$18,677	\$3,543	\$15,134			
Justice Court	\$87,532	\$7,087	\$28,655	\$51,790		
Alternative Sentencing Justice Court	\$15,406	\$2,784	\$12,622			
Parks Administration	\$7,160	\$1,519	\$5,641			
Park Maintenance	\$10,917	\$2,278	\$8,639			
Grants, Gifts, Donations						
Swimming Pool	\$5,834	\$1,012	\$4,822			
Community Center	\$2,801	\$759	\$2,042			
Recreation	\$5,617	\$507	\$4,587	\$523		
Pony Express Pavilion						
Ice Rink	\$366		\$366			
Sports	\$3,045	\$507	\$2,538			
Library	\$16,951	\$3,543	\$13,408			
Health	\$13,915	\$759	\$3,234	\$9,922		
Landfill Administration	\$12,506	\$2,278	\$9,030	\$1,198		
Medical	\$1,371	\$507	\$864			
Environmental Health	\$3,661	\$759	\$2,902			
Animal Services	\$5,043	\$1,519	\$3,524			
Cooperative Extension	\$77		\$77			
Senior Citizens	\$4,221	\$759	\$3,462			
Carson City Transit	\$253	\$253				
Administrative Assessment	\$7		\$7			
Traffic/Transportation	\$1,056	\$253	\$803			
Regional Transportation	\$2,142	\$507	\$1,635			
Quality of Life	\$5,957	\$1,012	\$4,945			
Street Maintenance	\$25,838	\$5,315	\$20,523			
Grant Fund	\$27,701	\$5,821	\$21,880			
Commissary Fund	\$1,120	\$253	\$867			
Firefighter Retirement Medical						
911 Surcharge						
Capital Facilities						
Residential Construction	\$679	\$248	\$431			
Debt Svc-Carson City						
Ambulance	\$30,985	\$4,556	\$26,429			
Stormwater Drainage	\$2,775	\$759	\$2,016			
Sewer Operation	\$26,506	\$5,315	\$21,191			
Sewer Capitalization	\$340		\$340			
Water	\$33,360	\$5,821	\$27,539			
Building Permits	\$4,519	\$759	\$3,760			

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>
Cemetery	\$2,202	\$507	\$1,695			
Fleet Management	\$7,542	\$1,519	\$6,023			
Group Medical Insurance	\$3,692	\$759	\$2,933			
Workers Compensation Ins	\$1,856	\$253	\$1,603			
Insurance Fund	\$1,578	\$253	\$1,325			
Redevelopment	\$5,072	\$759	\$4,313			
Redevelopment Revolving						
Redevelopment Tax	\$22,456		\$22,456			
Tourism Authority	\$5,077	\$759	\$4,318			
Tricounty Railway						
Sierra Forest Fire Protect						
Sub-Conservancy District	\$4,948	\$507	\$4,441			
Controller Trust Fund						
All Other	\$129,034			\$129,034		
Total	\$1,615,934	\$145,051	\$686,701	\$612,409	\$93,467	\$78,306

**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>
	\$319,445			\$319,445
Allocated additions:				
2 - Equipment Use Charge	\$2,778		\$2,778	
1010100 - Board of Supervisors	\$705	\$880	\$1,585	
1010600 - City Manager	\$1,959	\$186	\$2,145	
1010701 - Finance	\$1,139	\$101	\$1,240	
1010710 - Information Technology	\$3,157	\$181	\$3,338	
1010720 - Purchasing		\$47	\$47	
1010800 - Internal Auditor		\$31	\$31	
1013012 - Public Works		(\$57,120)	(\$57,120)	
Total allocated additions:	\$9,738	(\$55,694)	(\$45,956)	(\$45,956)
Total to be allocated	<u>\$329,183</u>	<u>(\$55,694)</u>		<u>\$273,489</u>

Geographic Information Systems  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Department Support</u>
<b><u>Wages &amp; Benefits</u></b>			
SALARIES & WAGES	\$209,419		\$209,419
FRINGE BENEFITS	\$74,711		\$74,711
<b><u>Other Expense and Cost</u></b>			
SERVICES & SUPPLIES	\$35,315		\$35,315
Departmental Expenditures	<u>\$319,445</u>		<u>\$319,445</u>
Additions: 1st			
Other	<u>\$9,738</u>	<u>\$9,738</u>	
Functional Cost	<u>\$329,183</u>	<u>\$9,738</u>	<u>\$319,445</u>
Reallocate Admin		(\$9,738)	<u>\$9,738</u>
Allocable Costs	<u>\$329,183</u>		<u>\$329,183</u>
<b>1st Allocation</b>	<b><u>\$329,183</u></b>		<b><u>\$329,183</u></b>
Additions: 2nd			
Other	<u>(\$55,694)</u>	<u>(\$55,694)</u>	
Functional Cost	<u>(\$55,694)</u>	<u>(\$55,694)</u>	
Reallocate Admin		\$55,694	<u>(\$55,694)</u>
Allocable Costs	<u>(\$55,694)</u>		<u>(\$55,694)</u>
<b>2nd Allocation</b>	<b><u>(\$55,694)</u></b>		<b><u>(\$55,694)</u></b>
<b>Total allocated</b>	<b><u><u>\$273,489</u></u></b>		<b><u><u>\$273,489</u></u></b>

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	1,990	19.900 %	\$65,507		\$65,507	(\$12,566)	\$52,941
All Other	2,660	26.600 %	\$87,563		\$87,563	(\$16,797)	\$70,766
Economic Development	120	1.200 %	\$3,950		\$3,950	(\$758)	\$3,192
District Attorney	320	3.200 %	\$10,534		\$10,534		\$10,534
Public Works	500	5.000 %	\$16,459		\$16,459	(\$3,157)	\$13,302
Fire Administration	720	7.200 %	\$23,701		\$23,701	(\$4,546)	\$19,155
Business License	70	0.700 %	\$2,304		\$2,304	(\$442)	\$1,862
Information Technology	860	8.600 %	\$28,310		\$28,310		\$28,310
Planning	110	1.100 %	\$3,621		\$3,621	(\$695)	\$2,926
Sheriff Administration	110	1.100 %	\$3,621		\$3,621	(\$695)	\$2,926
Street Maintenance	330	3.300 %	\$10,863		\$10,863	(\$2,084)	\$8,779
Regional Transportation	740	7.400 %	\$24,360		\$24,360	(\$4,673)	\$19,687
Dispatch	80	0.800 %	\$2,633		\$2,633	(\$505)	\$2,128
Quality of Life	300	3.000 %	\$9,875		\$9,875	(\$1,894)	\$7,981
Recorder	1,090	10.900 %	\$35,882		\$35,882	(\$6,882)	\$29,000
Total	<u>10,000</u>	<u>100.000 %</u>	<u>\$329,183</u>		<u>\$329,183</u>	<u>(\$55,694)</u>	<u>\$273,489</u>

(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	\$10,534	\$10,534
Information Technology	\$28,310	\$28,310
Dispatch	\$2,128	\$2,128
Public Works	\$13,302	\$13,302
Recorder	\$29,000	\$29,000
Assessor	\$52,941	\$52,941
Economic Development	\$3,192	\$3,192
Planning	\$2,926	\$2,926
Business License	\$1,862	\$1,862
Sheriff Administration	\$2,926	\$2,926
Fire Administration	\$19,155	\$19,155
Regional Transportation	\$19,687	\$19,687
Quality of Life	\$7,981	\$7,981
Street Maintenance	\$8,779	\$8,779
All Other	\$70,766	\$70,766
Total	<u>\$273,489</u>	<u>\$273,489</u>

**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:

Purchasing  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$124,385			\$124,385
Allocated additions:				
2 - Equipment Use Charge	\$1,305		\$1,305	
1010100 - Board of Supervisors	\$268	\$334	\$602	
1010500 - District Attorney	\$16,670	\$1,160	\$17,830	
1010600 - City Manager	\$744	\$70	\$814	
1010701 - Finance	\$26,572	\$2,265	\$28,837	
1010705 - Human Resources	\$103	\$21	\$124	
1010710 - Information Technology	\$8,804	\$519	\$9,323	
1010800 - Internal Auditor		\$12	\$12	
Total allocated additions:	<u>\$54,466</u>	<u>\$4,381</u>	<u>\$58,847</u>	<u>\$58,847</u>
Total to be allocated	<u><b>\$178,851</b></u>	<u><b>\$4,381</b></u>		<u><b>\$183,232</b></u>

**Purchasing**  
**Schedule of costs to be**  
**allocated by function**

	<u>Total</u>	<u>General &amp; Admin</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>
<b><u>Wages &amp; Benefits</u></b>				
SALARIES & WAGES	\$84,103	\$10,547	\$21,051	\$52,505
FRINGE BENEFITS	\$33,379	\$4,186	\$8,355	\$20,838
<b><u>Other Expense and Cost</u></b>				
SERVICES & SUPPLIES	\$6,903	\$866	\$1,728	\$4,309
Departmental Expenditures	\$124,385	\$15,599	\$31,134	\$77,652
Additions: 1st				
Other	\$54,466	\$54,466		
Functional Cost	\$178,851	\$70,065	\$31,134	\$77,652
Reallocate Admin		(\$70,065)	\$20,052	\$50,013
Allocable Costs	\$178,851		\$51,186	\$127,665
<b>1st Allocation</b>	<b>\$178,851</b>		<b>\$51,186</b>	<b>\$127,665</b>
Additions: 2nd				
Other	\$4,381	\$4,381		
Functional Cost	\$4,381	\$4,381		
Reallocate Admin		(\$4,381)	\$1,254	\$3,127
Allocable Costs	\$4,381		\$1,254	\$3,127
<b>2nd Allocation</b>	<b>\$4,381</b>		<b>\$1,254</b>	<b>\$3,127</b>
<b>Total allocated</b>	<b>\$183,232</b>		<b>\$52,440</b>	<b>\$130,792</b>

**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	9,109	0.023 %	\$12		\$12		\$12
Clerk	12,277	0.032 %	\$16		\$16		\$16
Recorder	39,635	0.102 %	\$52		\$52	\$1	\$53
Records Management	13,995	0.036 %	\$18		\$18		\$18
Public Safety Complex	287,837	0.742 %	\$380		\$380		\$380
Elections	33,358	0.086 %	\$44		\$44	\$1	\$45
Treasurer	54,534	0.141 %	\$72		\$72		\$72
Assessor	22,563	0.058 %	\$30		\$30	\$1	\$31
District Attorney	63,950	0.165 %	\$84		\$84		\$84
City Manager	103,077	0.266 %	\$136		\$136		\$136
Public Defender	1,232,364	3.179 %	\$1,627		\$1,627	\$41	\$1,668
Economic Development	669,428	1.727 %	\$884		\$884	\$22	\$906
Finance	78,847	0.203 %	\$104		\$104		\$104
Human Resources	46,574	0.120 %	\$61		\$61		\$61
Information Technology	438,040	1.130 %	\$578		\$578		\$578
Geographic Information Systems	35,315	0.091 %	\$47		\$47		\$47
City Hall	98,276	0.254 %	\$130		\$130	\$3	\$133
Welfare	248,457	0.641 %	\$328		\$328	\$8	\$336
Internal Auditor	8,204	0.021 %	\$11		\$11		\$11
Planning	32,741	0.084 %	\$43		\$43	\$1	\$44
Sheriff Administration	367,642	0.948 %	\$485		\$485	\$12	\$497
Sheriff Operations	263,405	0.679 %	\$348		\$348	\$9	\$357
Sheriff General Services	37,618	0.097 %	\$50		\$50	\$1	\$51
Detention Facility	284,007	0.733 %	\$375		\$375	\$9	\$384
Dispatch	214,307	0.553 %	\$283		\$283	\$7	\$290
Trinet Grant	21,815	0.056 %	\$29		\$29	\$1	\$30
Fire Administration	34,011	0.088 %	\$45		\$45	\$1	\$46
Warren Engine Co. No. 1	4,277	0.011 %	\$6		\$6		\$6
Fire Operations	340,078	0.877 %	\$449		\$449	\$11	\$460
Fire Prevention	16,430	0.042 %	\$22		\$22	\$1	\$23
Fire Training	57,833	0.149 %	\$76		\$76	\$2	\$78
Juvenile Court	107,141	0.276 %	\$141		\$141	\$4	\$145
Juvenile Probation	160,558	0.414 %	\$212		\$212	\$5	\$217
Juvenile Detention	117,260	0.302 %	\$155		\$155	\$4	\$159
Justice Court	364,289	0.940 %	\$481		\$481	\$12	\$493
Alternative Sentencing	85,103	0.220 %	\$112		\$112	\$3	\$115
Parks Administration	30,724	0.079 %	\$41		\$41	\$1	\$42
Park Maintenance	250,993	0.647 %	\$331		\$331	\$8	\$339
Grants, Gifts, Donations	125,116	0.323 %	\$165		\$165	\$4	\$169
Facilities Maintenance	336,094	0.867 %	\$444		\$444	\$11	\$455
Swimming Pool	223,320	0.576 %	\$295		\$295	\$7	\$302

**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	100,654	0.260 %	\$133		\$133	\$3	\$136
Recreation	49,765	0.128 %	\$66		\$66	\$2	\$68
Pony Express Pavilion	12,506	0.032 %	\$17		\$17		\$17
Sports	193,591	0.499 %	\$256		\$256	\$6	\$262
Library	367,524	0.948 %	\$485		\$485	\$12	\$497
Health	167,244	0.431 %	\$221		\$221	\$6	\$227
Animal Services	130,685	0.337 %	\$173		\$173	\$4	\$177
Cooperative Extension	147,289	0.380 %	\$194		\$194	\$5	\$199
Supplemental Indigent	1,315,302	3.393 %	\$1,737		\$1,737	\$44	\$1,781
Senior Citizens	116,645	0.301 %	\$154		\$154	\$4	\$158
Capital Acquisition	440,152	1.135 %	\$581		\$581	\$15	\$596
Carson City Transit	810,127	2.090 %	\$1,070		\$1,070	\$27	\$1,097
Library Gift	97,166	0.251 %	\$128		\$128	\$3	\$131
Administrative Assessment	59,720	0.154 %	\$79		\$79	\$2	\$81
Traffic/Transportation	4,063	0.010 %	\$5		\$5		\$5
Regional Transportation	86,260	0.223 %	\$114		\$114	\$3	\$117
Street Maintenance	1,503,345	3.878 %	\$1,985		\$1,985	\$50	\$2,035
Commissary Fund	144,410	0.373 %	\$191		\$191	\$5	\$196
Firefighter Retirement Medical							
Capital Facilities	2,231	0.006 %	\$3		\$3		\$3
Residential Construction	6,008	0.015 %	\$8		\$8		\$8
Ambulance	1,720,548	4.438 %	\$2,272		\$2,272	\$57	\$2,329
Stormwater Drainage	119,987	0.310 %	\$158		\$158	\$4	\$162
Sewer Operation	1,805,744	4.658 %	\$2,384		\$2,384	\$60	\$2,444
Water	3,519,598	9.079 %	\$4,647		\$4,647	\$117	\$4,764
Building Permits	30,277	0.078 %	\$40		\$40	\$1	\$41
Cemetery	23,592	0.061 %	\$31		\$31	\$1	\$32
Fleet Management	315,720	0.814 %	\$417		\$417	\$11	\$428
Group Medical Insurance	7,027,844	18.128 %	\$9,279		\$9,279	\$234	\$9,513
Workers Compensation Ins	494,305	1.275 %	\$653		\$653	\$16	\$669
Insurance Fund	1,416,456	3.654 %	\$1,870		\$1,870	\$47	\$1,917
Redevelopment	166,507	0.430 %	\$220		\$220	\$6	\$226
Redevelopment Revolving	180,970	0.467 %	\$239		\$239	\$6	\$245
Tricounty Railway	557,248	1.437 %	\$736		\$736	\$19	\$755
Sierra Forest Fire Protect	461,819	1.191 %	\$610		\$610	\$15	\$625
Controller Trust Fund	21,213	0.055 %	\$28		\$28	\$1	\$29
Grant Fund	1,001,709	2.584 %	\$1,323		\$1,323	\$33	\$1,356
Emergency Management	24,633	0.064 %	\$33		\$33	\$1	\$34
Public Works	80,344	0.207 %	\$106		\$106	\$3	\$109
Quality of Life	293,660	0.757 %	\$388		\$388	\$10	\$398
Business License	15,735	0.041 %	\$21		\$21	\$1	\$22

**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	686	0.002 %	\$1		\$1		\$1
Landfill Administration	630,224	1.626 %	\$832		\$832	\$21	\$853
Medical	276,930	0.714 %	\$366		\$366	\$9	\$375
Environmental Health	5,594	0.014 %	\$7		\$7		\$7
Investigations	160,803	0.415 %	\$212		\$212	\$5	\$217
Justice Court	176,716	0.456 %	\$233		\$233	\$6	\$239
Ice Rink	66,091	0.170 %	\$87		\$87	\$2	\$89
Sewer Capitalization							
Northgate	31,585	0.081 %	\$42		\$42	\$1	\$43
Debt Svc-Carson City	5,386,577	13.895 %	\$7,112		\$7,112	\$180	\$7,292
Sub-Conservancy District	845	0.002 %	\$1		\$1		\$1
Collections							
Capital Projects	8,990	0.023 %	\$12		\$12		\$12
911 Surcharge	19,210	0.052 %	\$24		\$24	\$5	\$29
Redevelopment Tax							
Tourism Authority							
All Other							
Total	<u>38,767,449</u>	<u>100.000 %</u>	<u>\$51,186</u>		<u>\$51,186</u>	<u>\$1,254</u>	<u>\$52,440</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	100,790	0.437 %	\$558		\$558		\$558
Park Maintenance	308,918	1.339 %	\$1,709		\$1,709	\$42	\$1,751
Grants, Gifts, Donations	74,997	0.325 %	\$415		\$415	\$10	\$425
Facilities Maintenance	566,643	2.456 %	\$3,135		\$3,135	\$78	\$3,213
Health	28,966	0.126 %	\$160		\$160	\$4	\$164
Landfill Administration	35,000	0.152 %	\$194		\$194	\$5	\$199
Medical	140,000	0.607 %	\$775		\$775	\$19	\$794
Regional Transportation	3,598,137	15.594 %	\$19,908		\$19,908	\$493	\$20,401
Quality of Life	992,092	4.300 %	\$5,489		\$5,489	\$136	\$5,625
Street Maintenance	155,199	0.673 %	\$859		\$859	\$21	\$880
Grant Fund	1,445,897	6.266 %	\$8,000		\$8,000	\$198	\$8,198
Stormwater Drainage	88,053	0.382 %	\$487		\$487	\$12	\$499
Sewer Operation	427,405	1.852 %	\$2,365		\$2,365	\$59	\$2,424
Sewer Capitalization	1,778,050	7.706 %	\$9,838		\$9,838	\$244	\$10,082
Water	11,048,794	47.885 %	\$61,132		\$61,132	\$1,515	\$62,647
Workers Compensation Ins	407,924	1.768 %	\$2,257		\$2,257	\$56	\$2,313
Redevelopment	178,000	0.771 %	\$985		\$985	\$24	\$1,009
All Other	571,419	2.477 %	\$3,162		\$3,162	\$78	\$3,240
Public Works	13,000	0.056 %	\$72		\$72	\$2	\$74
Carson City Transit	4,100	0.018 %	\$23		\$23	\$1	\$24
Capital Acquisition	78,076	0.338 %	\$432		\$432	\$11	\$443
Juvenile Court	9,881	0.043 %	\$55		\$55	\$1	\$56
Finance	118,000	0.511 %	\$653		\$653		\$653
Information Technology	50,272	0.218 %	\$278		\$278		\$278
Fire Operations	18,967	0.082 %	\$105		\$105	\$3	\$108
Fire Training	500	0.002 %	\$3		\$3		\$3
Juvenile Probation	24,999	0.108 %	\$138		\$138	\$3	\$141
Ice Rink	110,000	0.477 %	\$609		\$609	\$15	\$624
Animal Services	16,000	0.069 %	\$89		\$89	\$2	\$91
Library Gift	82,465	0.357 %	\$456		\$456	\$11	\$467
911 Surcharge	215,725	0.935 %	\$1,194		\$1,194	\$30	\$1,224
Redevelopment Revolving	57,475	0.249 %	\$318		\$318	\$8	\$326
Campo	327,880	1.421 %	\$1,812		\$1,812	\$46	\$1,858
<b>Total</b>	<u>23,073,624</u>	<u>100.000 %</u>	<u>\$127,665</u>		<u>\$127,665</u>	<u>\$3,127</u>	<u>\$130,792</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	\$16	\$16	
Records Management	\$18	\$18	
Public Safety Complex	\$380	\$380	
Treasurer	\$72	\$72	
District Attorney	\$84	\$84	
City Manager	\$694	\$136	\$558
Finance	\$757	\$104	\$653
Human Resources	\$61	\$61	
Information Technology	\$856	\$578	\$278
Geographic Information Systems	\$47	\$47	
City Hall	\$133	\$133	
Internal Auditor	\$11	\$11	
Dispatch	\$290	\$290	
Public Works	\$183	\$109	\$74
Facilities Maintenance	\$3,668	\$455	\$3,213
Recorder	\$53	\$53	
Elections	\$45	\$45	
Collections			
Assessor	\$31	\$31	
Public Defender	\$1,668	\$1,668	
Economic Development	\$906	\$906	
Northgate	\$43	\$43	
Welfare	\$336	\$336	
Planning	\$44	\$44	
Business License	\$22	\$22	
Code Enforcement	\$1	\$1	
Sheriff Administration	\$497	\$497	
Investigations	\$217	\$217	
Sheriff Operations	\$357	\$357	
Sheriff General Services	\$51	\$51	
Detention Facility	\$384	\$384	
Trinet Grant	\$30	\$30	
Fire Administration	\$46	\$46	
Warren Engine Co. No. 1	\$6	\$6	
Fire Operations	\$568	\$460	\$108
Fire Prevention	\$23	\$23	
Fire Training	\$81	\$78	\$3
Emergency Management	\$34	\$34	
Juvenile Court	\$201	\$145	\$56
Juvenile Probation	\$358	\$217	\$141

Purchasing  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>
Juvenile Detention	\$159	\$159	
Justice Court	\$493	\$493	
Alternative Sentencing	\$115	\$115	
Justice Court	\$239	\$239	
Parks Administration	\$42	\$42	
Park Maintenance	\$2,090	\$339	\$1,751
Grants, Gifts, Donations	\$594	\$169	\$425
Swimming Pool	\$302	\$302	
Community Center	\$136	\$136	
Recreation	\$68	\$68	
Pony Express Pavilion	\$17	\$17	
Ice Rink	\$713	\$89	\$624
Sports	\$262	\$262	
Library	\$497	\$497	
Health	\$391	\$227	\$164
Landfill Administration	\$1,052	\$853	\$199
Medical	\$1,169	\$375	\$794
Environmental Health	\$7	\$7	
Animal Services	\$268	\$177	\$91
Cooperative Extension	\$199	\$199	
Supplemental Indigent	\$1,781	\$1,781	
Capital Projects	\$12	\$12	
Senior Citizens	\$158	\$158	
Capital Acquisition	\$1,039	\$596	\$443
Carson City Transit	\$1,121	\$1,097	\$24
Library Gift	\$598	\$131	\$467
Administrative Assessment	\$81	\$81	
Traffic/Transportation	\$5	\$5	
Campo	\$1,858		\$1,858
Regional Transportation	\$20,518	\$117	\$20,401
Quality of Life	\$6,023	\$398	\$5,625
Street Maintenance	\$2,915	\$2,035	\$880
Grant Fund	\$9,554	\$1,356	\$8,198
Commissary Fund	\$196	\$196	
Firefighter Retirement Medical			
911 Surcharge	\$1,253	\$29	\$1,224
Capital Facilities	\$3	\$3	
Residential Construction	\$8	\$8	
Debt Svc-Carson City	\$7,292	\$7,292	
Ambulance	\$2,329	\$2,329	
Stormwater Drainage	\$661	\$162	\$499

**Purchasing  
Departmental Cost  
Allocation Summary**

	<u>Total</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>
Sewer Operation	\$4,868	\$2,444	\$2,424
Sewer Capitalization	\$10,082		\$10,082
Water	\$67,411	\$4,764	\$62,647
Building Permits	\$41	\$41	
Cemetery	\$32	\$32	
Fleet Management	\$428	\$428	
Group Medical Insurance	\$9,513	\$9,513	
Workers Compensation Ins	\$2,982	\$669	\$2,313
Insurance Fund	\$1,917	\$1,917	
Redevelopment	\$1,235	\$226	\$1,009
Redevelopment Revolving	\$571	\$245	\$326
Redevelopment Tax			
Tourism Authority			
Tricounty Railway	\$755	\$755	
Sierra Forest Fire Protect	\$625	\$625	
Sub-Conservancy District	\$1	\$1	
Controller Trust Fund	\$29	\$29	
All Other	\$3,240		\$3,240
Total	<u>\$183,232</u>	<u>\$52,440</u>	<u>\$130,792</u>

**SCHEDULE 15.01**

**CITY HALL**

NATURE AND EXTENT OF SERVICE

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

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

City Hall  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$98,276			\$98,276
Allocated additions:				
1010100 - Board of Supervisors	\$217	\$271	\$488	
1010600 - City Manager	\$603	\$57	\$660	
1010701 - Finance	\$707	\$62	\$769	
1010720 - Purchasing	\$130	\$3	\$133	
1010800 - Internal Auditor		\$9	\$9	
Total allocated additions:	<u>\$1,657</u>	<u>\$402</u>	<u>\$2,059</u>	<u>\$2,059</u>
Total to be allocated	<u>\$99,933</u>	<u>\$402</u>		<u>\$100,335</u>

City Hall  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Utilities</u>	<u>Common Costs</u>
<b><u>Other Expense and Cost</u></b>				
SALARIES & WAGES				
FRINGE BENEFITS				
<b><u>Other Expense and Cost</u></b>				
OFFICE SUPPLIES	\$33,956			\$33,956
POWER	\$42,373		\$42,373	
HEATING	\$12,175		\$12,175	
R&M SERVICES	\$9,772			\$9,772
Departmental Expenditures	<u>\$98,276</u>		<u>\$54,548</u>	<u>\$43,728</u>
Additions: 1st				
Other	<u>\$1,657</u>	<u>\$1,657</u>		
Functional Cost	\$99,933	\$1,657	\$54,548	\$43,728
Reallocate Admin		(\$1,657)	\$920	\$737
Allocable Costs	<u>\$99,933</u>		<u>\$55,468</u>	<u>\$44,465</u>
<b>1st Allocation</b>	<b><u>\$99,933</u></b>		<b><u>\$55,468</u></b>	<b><u>\$44,465</u></b>
Additions: 2nd				
Other	<u>\$402</u>	<u>\$402</u>		
Functional Cost	\$402	\$402		
Reallocate Admin		(\$402)	\$223	\$179
Allocable Costs	<u>\$402</u>		<u>\$223</u>	<u>\$179</u>
<b>2nd Allocation</b>	<b><u>\$402</u></b>		<b><u>\$223</u></b>	<b><u>\$179</u></b>
<b>Total allocated</b>	<b><u>\$100,335</u></b>		<b><u>\$55,691</u></b>	<b><u>\$44,644</u></b>

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 %	\$2,651		\$2,651		\$2,651
Treasurer	1,882	12.831 %	\$7,117		\$7,117		\$7,117
Assessor	1,412	9.626 %	\$5,340		\$5,340	\$145	\$5,485
City Manager	3,279	22.355 %	\$12,400		\$12,400		\$12,400
Finance	1,548	10.554 %	\$5,854		\$5,854		\$5,854
Human Resources	3,052	20.807 %	\$11,541		\$11,541		\$11,541
Information Technology	2,027	13.819 %	\$7,665		\$7,665		\$7,665
Internal Auditor	142	0.968 %	\$537		\$537	\$15	\$552
Group Medical Insurance	164	1.118 %	\$620		\$620	\$17	\$637
Workers Compensation Ins	461	3.143 %	\$1,743		\$1,743	\$46	\$1,789
<b>Total</b>	<u>14,668</u>	<u>100.000 %</u>	<u>\$55,468</u>		<u>\$55,468</u>	<u>\$223</u>	<u>\$55,691</u>

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

Source: Facilities Maintenance

City Hall  
Detail allocation of  
Common Costs

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	5	12.821 %	\$5,701		\$5,701		\$5,701
Treasurer	5	12.821 %	\$5,701		\$5,701		\$5,701
Assessor	7	17.949 %	\$7,981		\$7,981	\$125	\$8,106
City Manager	4	10.256 %	\$4,561		\$4,561		\$4,561
Finance	5	12.821 %	\$5,701		\$5,701		\$5,701
Human Resources	1	2.564 %	\$1,140		\$1,140		\$1,140
Information Technology	9	23.077 %	\$10,261		\$10,261		\$10,261
Welfare	2	5.128 %	\$2,280		\$2,280	\$36	\$2,316
Workers Compensation Ins	1	2.563 %	\$1,139		\$1,139	\$18	\$1,157
<b>Total</b>	<u>39</u>	<u>100.000 %</u>	<u>\$44,465</u>		<u>\$44,465</u>	<u>\$179</u>	<u>\$44,644</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	\$8,352	\$2,651	\$5,701
Treasurer	\$12,818	\$7,117	\$5,701
City Manager	\$16,961	\$12,400	\$4,561
Finance	\$11,555	\$5,854	\$5,701
Human Resources	\$12,681	\$11,541	\$1,140
Information Technology	\$17,926	\$7,665	\$10,261
Internal Auditor	\$552	\$552	
Assessor	\$13,591	\$5,485	\$8,106
Welfare	\$2,316		\$2,316
Group Medical Insurance	\$637	\$637	
Workers Compensation Ins	\$2,946	\$1,789	\$1,157
Total	\$100,335	\$55,691	\$44,644

**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>
	\$8,204			\$8,204
Allocated additions:				
1 - Building Use Charge	\$499		\$499	
1010100 - Board of Supervisors	\$18	\$23	\$41	
1010600 - City Manager	\$50	\$5	\$55	
1010701 - Finance	\$59	\$5	\$64	
1010720 - Purchasing	\$11		\$11	
1010730 - City Hall	\$537	\$15	\$552	
1015034 - Facilities Maintenance		\$998	\$998	
Total allocated additions:	<u>\$1,174</u>	<u>\$1,046</u>	<u>\$2,220</u>	<u>\$2,220</u>
Total to be allocated	<u><b>\$9,378</b></u>	<u><b>\$1,046</b></u>		<u><b>\$10,424</b></u>

Internal Auditor  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Internal Audit</u>
<b><u>Other Expense and Cost</u></b>			
SALARIES & WAGES			
FRINGE BENEFITS			
<b><u>Other Expense and Cost</u></b>			
SERVICES & SUPPLIES	\$8,204		\$8,204
Departmental Expenditures	\$8,204		\$8,204
Additions: 1st			
Other	\$1,174	\$1,174	
Functional Cost	\$9,378	\$1,174	\$8,204
Reallocate Admin		(\$1,174)	\$1,174
Allocable Costs	\$9,378		\$9,378
<b>1st Allocation</b>	<b>\$9,378</b>		<b>\$9,378</b>
Additions: 2nd			
Other	\$1,046	\$1,046	
Functional Cost	\$1,046	\$1,046	
Reallocate Admin		(\$1,046)	\$1,046
Allocable Costs	\$1,046		\$1,046
<b>2nd Allocation</b>	<b>\$1,046</b>		<b>\$1,046</b>
<b>Total allocated</b>	<b>\$10,424</b>		<b>\$10,424</b>

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	202,376	0.208 %	\$19		\$19		\$19
Clerk	305,941	0.314 %	\$29		\$29		\$29
Recorder	382,675	0.393 %	\$37		\$37	\$4	\$41
Records Management	115,806	0.119 %	\$11		\$11		\$11
Public Safety Complex	287,837	0.295 %	\$28		\$28		\$28
Elections	213,612	0.219 %	\$21		\$21	\$2	\$23
Treasurer	448,495	0.460 %	\$43		\$43		\$43
Assessor	558,466	0.573 %	\$54		\$54	\$6	\$60
District Attorney	2,064,102	2.117 %	\$199		\$199		\$199
City Manager	531,230	0.545 %	\$51		\$51		\$51
Public Defender	1,232,364	1.264 %	\$119		\$119	\$14	\$133
Economic Development	669,428	0.687 %	\$64		\$64	\$8	\$72
Finance	623,847	0.640 %	\$60		\$60		\$60
Human Resources	301,341	0.309 %	\$29		\$29		\$29
Information Technology	1,410,424	1.447 %	\$136		\$136		\$136
Geographic Information Systems	319,445	0.328 %	\$31		\$31		\$31
Purchasing	121,280	0.124 %	\$12		\$12		\$12
City Hall	98,276	0.101 %	\$9		\$9		\$9
Welfare	379,440	0.389 %	\$37		\$37	\$4	\$41
Planning	418,364	0.429 %	\$40		\$40	\$5	\$45
Business License	145,914	0.150 %	\$14		\$14	\$2	\$16
Code Enforcement	214,906	0.220 %	\$21		\$21	\$2	\$23
Sheriff Administration	1,192,684	1.223 %	\$115		\$115	\$14	\$129
Sheriff Operations	5,638,055	5.783 %	\$542		\$542	\$65	\$607
Sheriff General Services	667,329	0.685 %	\$64		\$64	\$8	\$72
Detention Facility	3,645,295	3.739 %	\$351		\$351	\$42	\$393
Dispatch	1,750,309	1.795 %	\$168		\$168	\$20	\$188
Trinet Grant	105,856	0.109 %	\$10		\$10	\$1	\$11
Fire Administration	242,794	0.249 %	\$23		\$23	\$3	\$26
Warren Engine Co. No. 1	4,277	0.004 %					
Fire Operations	6,536,431	6.705 %	\$629		\$629	\$75	\$704
Fire Prevention	487,778	0.500 %	\$47		\$47	\$6	\$53
Fire Training	482,595	0.495 %	\$46		\$46	\$6	\$52
Emergency Management	146,425	0.150 %	\$14		\$14	\$2	\$16
Public Works	1,962,352	2.013 %	\$189		\$189	\$23	\$212
Juvenile Court	437,243	0.449 %	\$42		\$42	\$5	\$47
Juvenile Probation	1,409,213	1.446 %	\$136		\$136	\$16	\$152
Juvenile Detention	1,405,254	1.441 %	\$135		\$135	\$16	\$151
Justice Court	2,803,112	2.875 %	\$270		\$270	\$32	\$302
Alternative Sentencing	1,159,342	1.189 %	\$112		\$112	\$13	\$125
Parks Administration	510,781	0.524 %	\$49		\$49	\$6	\$55

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>
Park Maintenance	986,167	1.012 %	\$95		\$95	\$11	\$106
Grants, Gifts, Donations	125,116	0.128 %	\$12		\$12	\$1	\$13
Facilities Maintenance	1,322,693	1.357 %	\$127		\$127	\$15	\$142
Swimming Pool	633,683	0.650 %	\$61		\$61	\$7	\$68
Community Center	274,460	0.282 %	\$26		\$26	\$3	\$29
Recreation	440,130	0.451 %	\$42		\$42	\$5	\$47
Pony Express Pavilion	12,506	0.013 %	\$1		\$1		\$1
Sports	409,595	0.420 %	\$39		\$39	\$5	\$44
Library	1,508,658	1.548 %	\$145		\$145	\$17	\$162
Health	442,509	0.454 %	\$43		\$43	\$5	\$48
Landfill Administration	1,398,731	1.435 %	\$135		\$135	\$16	\$151
Animal Services	430,610	0.442 %	\$41		\$41	\$5	\$46
Cooperative Extension	153,880	0.158 %	\$15		\$15	\$2	\$17
Supplemental Indigent	1,315,302	1.349 %	\$127		\$127	\$15	\$142
Senior Citizens	411,297	0.422 %	\$40		\$40	\$5	\$45
Capital Acquisition	440,152	0.451 %	\$42		\$42	\$5	\$47
Carson City Transit	810,127	0.831 %	\$78		\$78	\$9	\$87
Library Gift	97,166	0.100 %	\$9		\$9	\$1	\$10
Administrative Assessment	60,310	0.062 %	\$6		\$6	\$1	\$7
Traffic/Transportation	72,393	0.074 %	\$7		\$7	\$1	\$8
Regional Transportation	225,403	0.231 %	\$22		\$22	\$3	\$25
Quality of Life	714,521	0.733 %	\$69		\$69	\$8	\$77
Street Maintenance	3,250,004	3.334 %	\$313		\$313	\$37	\$350
Grant Fund	2,863,880	2.938 %	\$275		\$275	\$33	\$308
Commissary Fund	218,220	0.224 %	\$21		\$21	\$3	\$24
Capital Facilities	2,231	0.002 %					
Residential Construction	42,686	0.044 %	\$4		\$4		\$4
Debt Svc-Carson City	5,386,577	5.525 %	\$518		\$518	\$62	\$580
Ambulance	3,969,789	4.072 %	\$382		\$382	\$46	\$428
Stormwater Drainage	291,631	0.299 %	\$28		\$28	\$3	\$31
Sewer Operation	3,609,316	3.702 %	\$347		\$347	\$42	\$389
Sewer Capitalization	28,989	0.030 %	\$3		\$3		\$3
Water	5,863,392	6.015 %	\$564		\$564	\$68	\$632
Building Permits	350,292	0.359 %	\$34		\$34	\$4	\$38
Cemetery	167,810	0.172 %	\$16		\$16	\$2	\$18
Fleet Management	828,320	0.850 %	\$80		\$80	\$10	\$90
Group Medical Insurance	7,277,432	7.465 %	\$700		\$700	\$84	\$784
Workers Compensation Ins	630,692	0.647 %	\$61		\$61	\$7	\$68
Insurance Fund	1,529,202	1.569 %	\$147		\$147	\$18	\$165
Redevelopment	533,593	0.547 %	\$51		\$51	\$6	\$57
Redevelopment Revolving	180,970	0.186 %	\$17		\$17	\$2	\$19

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 Tax	1,911,199	1.960 %	\$184		\$184	\$22	\$206
Tourism Authority	367,523	0.377 %	\$35		\$35	\$4	\$39
Tricounty Railway	557,248	0.572 %	\$54		\$54	\$6	\$60
Sierra Forest Fire Protect	461,819	0.474 %	\$44		\$44	\$5	\$49
Sub-Conservancy District	378,778	0.389 %	\$36		\$36	\$4	\$40
Controller Trust Fund	21,213	0.022 %	\$2		\$2		\$2
Medical	350,461	0.359 %	\$34		\$34	\$4	\$38
Environmental Health	252,638	0.259 %	\$24		\$24	\$3	\$27
Investigations	1,909,812	1.959 %	\$184		\$184	\$22	\$206
Justice Court	176,716	0.181 %	\$17		\$17	\$2	\$19
Ice Rink	97,267	0.100 %	\$9		\$9	\$7	\$16
Northgate	31,585	0.032 %	\$3		\$3		\$3
Capital Projects	8,990	0.009 %	\$1		\$1		\$1
911 Surcharge	19,210	0.019 %	\$2		\$2		\$2
All Other							
Firefighter Retirement Medical							
Collections							
Total	<u>97,487,588</u>	<u>100.000 %</u>	<u>\$9,378</u>		<u>\$9,378</u>	<u>\$1,046</u>	<u>\$10,424</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	\$19	\$19
Clerk	\$29	\$29
Records Management	\$11	\$11
Public Safety Complex	\$28	\$28
Treasurer	\$43	\$43
District Attorney	\$199	\$199
City Manager	\$51	\$51
Finance	\$60	\$60
Human Resources	\$29	\$29
Information Technology	\$136	\$136
Geographic Information Systems	\$31	\$31
Purchasing	\$12	\$12
City Hall	\$9	\$9
Dispatch	\$188	\$188
Public Works	\$212	\$212
Facilities Maintenance	\$142	\$142
Recorder	\$41	\$41
Elections	\$23	\$23
Collections		
Assessor	\$60	\$60
Public Defender	\$133	\$133
Economic Development	\$72	\$72
Northgate	\$3	\$3
Welfare	\$41	\$41
Planning	\$45	\$45
Business License	\$16	\$16
Code Enforcement	\$23	\$23
Sheriff Administration	\$129	\$129
Investigations	\$206	\$206
Sheriff Operations	\$607	\$607
Sheriff General Services	\$72	\$72
Detention Facility	\$393	\$393
Trinet Grant	\$11	\$11
Fire Administration	\$26	\$26
Warren Engine Co. No. 1		
Fire Operations	\$704	\$704
Fire Prevention	\$53	\$53
Fire Training	\$52	\$52
Emergency Management	\$16	\$16
Juvenile Court	\$47	\$47
Juvenile Probation	\$152	\$152
Juvenile Detention	\$151	\$151



**Internal Auditor  
Departmental Cost  
Allocation Summary**

	<b>Total</b>	<b>Internal Audit</b>
Justice Court	\$302	\$302
Alternative Sentencing	\$125	\$125
Justice Court	\$19	\$19
Parks Administration	\$55	\$55
Park Maintenance	\$106	\$106
Grants, Gifts, Donations	\$13	\$13
Swimming Pool	\$68	\$68
Community Center	\$29	\$29
Recreation	\$47	\$47
Pony Express Pavilion	\$1	\$1
Ice Rink	\$16	\$16
Sports	\$44	\$44
Library	\$162	\$162
Health	\$48	\$48
Landfill Administration	\$151	\$151
Medical	\$38	\$38
Environmental Health	\$27	\$27
Animal Services	\$46	\$46
Cooperative Extension	\$17	\$17
Supplemental Indigent	\$142	\$142
Capital Projects	\$1	\$1
Senior Citizens	\$45	\$45
Capital Acquisition	\$47	\$47
Carson City Transit	\$87	\$87
Library Gift	\$10	\$10
Administrative Assessment	\$7	\$7
Traffic/Transportation	\$8	\$8
Regional Transportation	\$25	\$25
Quality of Life	\$77	\$77
Street Maintenance	\$350	\$350
Grant Fund	\$308	\$308
Commissary Fund	\$24	\$24
Firefighter Retirement Medical		
911 Surcharge	\$2	\$2
Capital Facilities		
Residential Construction	\$4	\$4
Debt Svc-Carson City	\$580	\$580
Ambulance	\$428	\$428
Stormwater Drainage	\$31	\$31
Sewer Operation	\$389	\$389
Sewer Capitalization	\$3	\$3
Water	\$632	\$632

Internal Auditor  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Internal Audit</u>
Building Permits	\$38	\$38
Cemetery	\$18	\$18
Fleet Management	\$90	\$90
Group Medical Insurance	\$784	\$784
Workers Compensation Ins	\$68	\$68
Insurance Fund	\$165	\$165
Redevelopment	\$57	\$57
Redevelopment Revolving	\$19	\$19
Redevelopment Tax	\$206	\$206
Tourism Authority	\$39	\$39
Tricounty Railway	\$60	\$60
Sierra Forest Fire Protect	\$49	\$49
Sub-Conservancy District	\$40	\$40
Controller Trust Fund	\$2	\$2
All Other		
Total	<u>\$10,424</u>	<u>\$10,424</u>

**SCHEDULE 17.01**

**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.

Prepared by:

Dispatch  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$1,750,309			\$1,750,309
Allocated additions:				
1 - Building Use Charge	\$12,668		\$12,668	
2 - Equipment Use Charge	\$81,803		\$81,803	
1010100 - Board of Supervisors	\$3,862	\$4,824	\$8,686	
1010600 - City Manager	\$10,735	\$1,017	\$11,752	
1010701 - Finance	\$10,306	\$921	\$11,227	
1010705 - Human Resources	\$1,083	\$219	\$1,302	
1010710 - Information Technology	\$21,855	\$1,255	\$23,110	
1010715 - Geographic Information Systems	\$2,633	(\$505)	\$2,128	
1010720 - Purchasing	\$283	\$7	\$290	
1010800 - Internal Auditor	\$168	\$20	\$188	
1015034 - Facilities Maintenance		\$54,784	\$54,784	
Total allocated additions:	<u>\$145,396</u>	<u>\$62,542</u>	<u>\$207,938</u>	<u>\$207,938</u>
Total to be allocated	<u><b>\$1,895,705</b></u>	<u><b>\$62,542</b></u>		<u><b>\$1,958,247</b></u>

Dispatch  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Dispatch</u>
<b><u>Wages &amp; Benefits</u></b>			
SALARIES & WAGES	\$1,133,328		\$1,133,328
FRINGE BENEFITS	\$402,674		\$402,674
<b><u>Other Expense and Cost</u></b>			
SERVICES & SUPPLIES	\$214,307		\$214,307
Departmental Expenditures	\$1,750,309		\$1,750,309
Additions: 1st			
Other	\$145,396	\$145,396	
Functional Cost	\$1,895,705	\$145,396	\$1,750,309
Reallocate Admin		(\$145,396)	\$145,396
Allocable Costs	\$1,895,705		\$1,895,705
<b>1st Allocation</b>	<b>\$1,895,705</b>		<b>\$1,895,705</b>
Additions: 2nd			
Other	\$62,542	\$62,542	
Functional Cost	\$62,542	\$62,542	
Reallocate Admin		(\$62,542)	\$62,542
Allocable Costs	\$62,542		\$62,542
<b>2nd Allocation</b>	<b>\$62,542</b>		<b>\$62,542</b>
<b>Total allocated</b>	<b>\$1,958,247</b>		<b>\$1,958,247</b>

**Dispatch  
Detail allocation of  
Dispatch**

<b>User Department</b>	<b><u>Allocation Units(A)</u></b>	<b><u>Allocated Percent</u></b>	<b><u>Gross Allocated</u></b>	<b><u>Direct Billed</u></b>	<b><u>First Allocation</u></b>	<b><u>Second Allocation</u></b>	<b><u>Total Allocated</u></b>
Sheriff Operations	92,286	90.401 %	\$1,713,739		\$1,713,739	\$56,539	\$1,770,278
Ambulance	6,752	6.614 %	\$125,384		\$125,384	\$4,137	\$129,521
All Other	2,739	2.683 %	\$50,863		\$50,863	\$1,678	\$52,541
Fire Operations	308	0.302 %	\$5,719		\$5,719	\$188	\$5,907
<b>Total</b>	<b>102,085</b>	<b>100.000 %</b>	<b>\$1,895,705</b>		<b>\$1,895,705</b>	<b>\$62,542</b>	<b>\$1,958,247</b>

(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	\$1,770,278	\$1,770,278
Fire Operations	\$5,907	\$5,907
Ambulance	\$129,521	\$129,521
All Other	\$52,541	\$52,541
Total	<u>\$1,958,247</u>	<u>\$1,958,247</u>

**SCHEDULE 18.01**

**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>
	\$1,987,630			\$1,987,630
Allocated additions:				
2 - Equipment Use Charge	\$4,036		\$4,036	
1010100 - Board of Supervisors	\$4,329	\$5,409	\$9,738	
1010500 - District Attorney	\$25,005	\$1,740	\$26,745	
1010600 - City Manager	\$12,035	\$1,141	\$13,176	
1010701 - Finance	\$10,228	\$914	\$11,142	
1010705 - Human Resources	\$25,087	\$5,191	\$30,278	
1010710 - Information Technology	\$25,700	\$1,475	\$27,175	
1010715 - Geographic Information Systems	\$16,459	(\$3,157)	\$13,302	
1010720 - Purchasing	\$178	\$5	\$183	
1010800 - Internal Auditor	\$189	\$23	\$212	
1015034 - Facilities Maintenance		\$24,420	\$24,420	
Total allocated additions:	<u>\$123,246</u>	<u>\$37,161</u>	<u>\$160,407</u>	<u>\$160,407</u>
Departmental cost adjustments:				
SALARIES - DIRECT BILL	\$505,330			
Total departmental cost adjustments:	<u>\$505,330</u>			<u>\$505,330</u>
Total to be allocated	<u><u>\$2,616,206</u></u>	<u><u>\$37,161</u></u>		<u><u>\$2,653,367</u></u>

Public Works  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>General Fund Support</u>	<u>Departmental Support</u>
<b><u>Wages &amp; Benefits</u></b>				
SALARIES & WAGES	\$1,386,405		\$51,713	\$1,334,692
FRINGE BENEFITS	\$495,603		\$18,486	\$477,117
<b><u>Other Expense and Cost</u></b>				
SERVICES & SUPPLIES	\$105,622		\$3,940	\$101,682
Departmental Expenditures	\$1,987,630		\$74,139	\$1,913,491
<b><u>Cost Adjustments</u></b>				
SALARIES - DIRECT BILL	\$505,330		\$18,849	\$486,481
Additions: 1st				
Other	\$123,246	\$123,246		
Functional Cost	\$2,616,206	\$123,246	\$92,988	\$2,399,972
Reallocate Admin		(\$123,246)	\$4,597	\$118,649
Allocable Costs	\$2,616,206		\$97,585	\$2,518,621
Unallocated	(\$97,585)		(\$97,585)	
<b>1st Allocation</b>	<b>\$2,518,621</b>			<b>\$2,518,621</b>
Additions: 2nd				
Other	\$37,161	\$37,161		
Functional Cost	\$37,161	\$37,161		
Reallocate Admin		(\$37,161)	\$1,386	\$35,775
Allocable Costs	\$37,161		\$1,386	\$35,775
Unallocated	(\$1,386)		(\$1,386)	
<b>2nd Allocation</b>	<b>\$35,775</b>			<b>\$35,775</b>
<b>Total allocated</b>	<b>\$2,554,396</b>			<b>\$2,554,396</b>

**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	3,901	40.521 %	\$1,020,582	(\$60,602)	\$959,980	\$14,497	\$974,477
Sewer Operation	2,623	27.246 %	\$686,231	(\$60,834)	\$625,397	\$9,747	\$635,144
Street Maintenance	295	3.064 %	\$77,178	(\$55,410)	\$21,768	\$1,096	\$22,864
Regional Transportation	1,758	18.261 %	\$459,929	(\$233,477)	\$226,452	\$6,533	\$232,985
CC Sanitary Landfill	332	3.449 %	\$86,858		\$86,858	\$1,234	\$88,092
Stormwater Drainage	624	6.482 %	\$163,251	(\$5,887)	\$157,364	\$2,319	\$159,683
Fleet Management	94	0.977 %	\$24,592		\$24,592	\$349	\$24,941
Capital Acquisition				(\$32,000)	(\$32,000)		(\$32,000)
Geographic Information Systems				(\$57,120)	(\$57,120)		(\$57,120)
Subtotal	<u>9,627</u>	<u>100.000 %</u>	<u>\$2,518,621</u>	<u>(\$505,330)</u>	<u>\$2,013,291</u>	<u>\$35,775</u>	<u>\$2,049,066</u>
Direct Billed				\$505,330	\$505,330		\$505,330
Total	<u>9,627</u>	<u>100.000 %</u>	<u>\$2,518,621</u>	<u>\$0</u>	<u>\$2,518,621</u>	<u>\$35,775</u>	<u>\$2,554,396</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>
Geographic Information Systems	(\$57,120)	(\$57,120)
Capital Acquisition	(\$32,000)	(\$32,000)
Regional Transportation	\$232,985	\$232,985
Street Maintenance	\$22,864	\$22,864
Stormwater Drainage	\$159,683	\$159,683
Sewer Operation	\$635,144	\$635,144
Water	\$974,477	\$974,477
CC Sanitary Landfill	\$88,092	\$88,092
Fleet Management	\$24,941	\$24,941
Subtotal	<u>\$2,049,066</u>	<u>\$2,049,066</u>
Direct Billed	\$505,330	\$505,330
Total	<u>\$2,554,396</u>	<u>\$2,554,396</u>

**SCHEDULE 19.01**

**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.
- **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>
	\$1,367,716			\$1,367,716
Allocated additions:				
2 - Equipment Use Charge	\$11,053		\$11,053	
1010100 - Board of Supervisors	\$2,918	\$3,646	\$6,564	
1010600 - City Manager	\$8,112	\$769	\$8,881	
1010701 - Finance	\$7,768	\$691	\$8,459	
1010705 - Human Resources	\$619	\$125	\$744	
1010710 - Information Technology	\$20,722	\$1,202	\$21,924	
1010720 - Purchasing	\$3,579	\$89	\$3,668	
1010800 - Internal Auditor	\$127	\$15	\$142	
Total allocated additions:	\$54,898	\$6,537	\$61,435	\$61,435
Total to be allocated	<u>\$1,422,614</u>	<u>\$6,537</u>		<u>\$1,429,151</u>

Facilities Maintenance  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>City Hall</u>	<u>Public Safety</u>	<u>Direct Maintenance Support</u>	<u>Custodial Services</u>
<b><u>Wages &amp; Benefits</u></b>						
SALARIES & WAGES	\$716,163	\$55,932	\$33,875	\$31,583	\$326,714	\$268,059
FRINGE BENEFITS	\$270,436	\$21,121	\$12,792	\$11,926	\$123,373	\$101,224
<b><u>Other Expense and Cost</u></b>						
SERVICES & SUPPLIES	\$209,316	\$16,348	\$9,901	\$9,231	\$95,490	\$78,346
BUILDING REPAIR & MAINT	\$128,765		\$11,122	\$10,370	\$107,273	
CUSTODIAL SUPPLIES	\$43,036					\$43,036
Departmental Expenditures	\$1,367,716	\$93,401	\$67,690	\$63,110	\$652,850	\$490,665
Additions: 1st						
Other	\$54,898	\$54,898				
Functional Cost	\$1,422,614	\$148,299	\$67,690	\$63,110	\$652,850	\$490,665
Reallocate Admin		(\$148,299)	\$7,877	\$7,344	\$75,976	\$57,102
Allocable Costs	\$1,422,614		\$75,567	\$70,454	\$728,826	\$547,767
<b>1st Allocation</b>	<b>\$1,422,614</b>		<b>\$75,567</b>	<b>\$70,454</b>	<b>\$728,826</b>	<b>\$547,767</b>
Additions: 2nd						
Other	\$6,537	\$6,537				
Functional Cost	\$6,537	\$6,537				
Reallocate Admin		(\$6,537)	\$347	\$324	\$3,349	\$2,517
Allocable Costs	\$6,537		\$347	\$324	\$3,349	\$2,517
<b>2nd Allocation</b>	<b>\$6,537</b>		<b>\$347</b>	<b>\$324</b>	<b>\$3,349</b>	<b>\$2,517</b>
<b>Total allocated</b>	<b>\$1,429,151</b>		<b>\$75,914</b>	<b>\$70,778</b>	<b>\$732,175</b>	<b>\$550,284</b>

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 %	\$3,611		\$3,611		\$3,611
Treasurer	1,882	12.831 %	\$9,696		\$9,696		\$9,696
Assessor	1,412	9.626 %	\$7,274		\$7,274	\$241	\$7,515
City Manager	3,279	22.355 %	\$16,893		\$16,893		\$16,893
Finance	1,548	10.554 %	\$7,975		\$7,975		\$7,975
Human Resources	3,052	20.807 %	\$15,723		\$15,723		\$15,723
Information Technology	2,027	13.819 %	\$10,443		\$10,443		\$10,443
Internal Auditor	142	0.968 %	\$732		\$732		\$732
Group Medical Insurance	164	1.118 %	\$845		\$845	\$28	\$873
Workers Compensation Ins	461	3.143 %	\$2,375		\$2,375	\$78	\$2,453
<b>Total</b>	<u>14,668</u>	<u>100.000 %</u>	<u>\$75,567</u>		<u>\$75,567</u>	<u>\$347</u>	<u>\$75,914</u>

(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 %	\$10,668		\$10,668	\$59	\$10,727
Records Management	1,920	3.568 %	\$2,514		\$2,514		\$2,514
Collections	336	0.624 %	\$440		\$440	\$2	\$442
District Attorney	7,358	13.675 %	\$9,635		\$9,635		\$9,635
Detention Facility	5,590	10.389 %	\$7,320		\$7,320	\$41	\$7,361
Justice Court	30,454	56.602 %	\$39,877		\$39,877	\$222	\$40,099
Total	53,805	100.000 %	\$70,454		\$70,454	\$324	\$70,778

(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	1,390	15.024 %	\$109,497		\$109,497	\$560	\$110,057
Swimming Pool	300	3.243 %	\$23,632		\$23,632	\$121	\$23,753
Cemetery	44	0.476 %	\$3,466		\$3,466	\$18	\$3,484
Community Center	602	6.507 %	\$47,423		\$47,423	\$242	\$47,665
Fire Administration	674	7.285 %	\$53,094		\$53,094	\$271	\$53,365
Health	325	3.513 %	\$25,602		\$25,602	\$131	\$25,733
Juvenile Detention	309	3.340 %	\$24,341		\$24,341	\$124	\$24,465
Parks Administration	981	10.603 %	\$77,278		\$77,278	\$395	\$77,673
Library	150	1.621 %	\$11,816		\$11,816	\$60	\$11,876
Dispatch	624	6.744 %	\$49,156		\$49,156		\$49,156
Detention Facility	64	0.692 %	\$5,042		\$5,042	\$26	\$5,068
Fleet Management	358	3.869 %	\$28,201		\$28,201	\$144	\$28,345
Senior Citizens	145	1.567 %	\$11,422		\$11,422	\$58	\$11,480
All Other	2,567	27.745 %	\$202,215		\$202,215	\$1,034	\$203,249
Public Works	310	3.351 %	\$24,420		\$24,420		\$24,420
Sheriff Administration	229	2.475 %	\$18,039		\$18,039	\$92	\$18,131
Planning	80	0.865 %	\$6,302		\$6,302	\$32	\$6,334
Building Permits	60	0.649 %	\$4,726		\$4,726	\$24	\$4,750
Business License	40	0.431 %	\$3,154		\$3,154	\$17	\$3,171
<b>Total</b>	<b>9,252</b>	<b>100.000 %</b>	<b>\$728,826</b>		<b>\$728,826</b>	<b>\$3,349</b>	<b>\$732,175</b>

(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 %	\$1,315		\$1,315		\$1,315
Recorder	8,602	2.946 %	\$16,138		\$16,138	\$81	\$16,219
Records Management	1,920	0.658 %	\$3,602		\$3,602		\$3,602
Treasurer	1,882	0.645 %	\$3,531		\$3,531		\$3,531
Collections	336	0.115 %	\$630		\$630	\$3	\$633
District Attorney	7,358	2.520 %	\$13,804		\$13,804		\$13,804
City Manager	3,279	1.123 %	\$6,152		\$6,152		\$6,152
Finance	1,548	0.530 %	\$2,904		\$2,904		\$2,904
Human Resources	3,052	1.045 %	\$5,726		\$5,726		\$5,726
Information Technology	2,027	0.694 %	\$3,803		\$3,803		\$3,803
Internal Auditor	142	0.049 %	\$266		\$266		\$266
Planning	3,840	1.315 %	\$7,204		\$7,204	\$36	\$7,240
Sheriff Administration	4,080	1.397 %	\$7,654		\$7,654	\$38	\$7,692
Sheriff General Services	3,500	1.199 %	\$6,566		\$6,566	\$33	\$6,599
Dispatch	3,000	1.027 %	\$5,628		\$5,628		\$5,628
Fire Administration	5,200	1.781 %	\$9,756		\$9,756	\$49	\$9,805
Fire Training	2,600	0.890 %	\$4,878		\$4,878	\$25	\$4,903
Juvenile Probation	4,050	1.387 %	\$7,598		\$7,598	\$38	\$7,636
Juvenile Detention	5,480	1.877 %	\$10,281		\$10,281	\$52	\$10,333
Justice Court	30,454	10.430 %	\$57,135		\$57,135	\$287	\$57,422
Parks Administration	5,247	1.797 %	\$9,844		\$9,844	\$49	\$9,893
Community Center	43,230	14.806 %	\$81,104		\$81,104	\$407	\$81,511
Recreation	1,240	0.425 %	\$2,326		\$2,326	\$12	\$2,338
Health	15,375	5.266 %	\$28,845		\$28,845	\$145	\$28,990
Animal Services	2,500	0.856 %	\$4,690		\$4,690	\$24	\$4,714
Cooperative Extension	3,840	1.315 %	\$7,204		\$7,204	\$36	\$7,240
Senior Citizens	32,836	11.246 %	\$61,603		\$61,603	\$309	\$61,912
Regional Transportation	120	0.041 %	\$225		\$225	\$1	\$226
Street Maintenance	12,263	4.200 %	\$23,007		\$23,007	\$116	\$23,123
Stormwater Drainage	3,647	1.249 %	\$6,842		\$6,842	\$34	\$6,876
Sewer Operation	8,406	2.879 %	\$15,770		\$15,770	\$79	\$15,849
Water	3,416	1.170 %	\$6,409		\$6,409	\$32	\$6,441
Building Permits	3,840	1.315 %	\$7,204		\$7,204	\$36	\$7,240
Cemetery	1,452	0.497 %	\$2,724		\$2,724	\$14	\$2,738
Fleet Management	650	0.223 %	\$1,219		\$1,219	\$6	\$1,225
Group Medical Insurance	164	0.056 %	\$308		\$308	\$2	\$310
Workers Compensation Ins	461	0.158 %	\$865		\$865	\$4	\$869
All Other	60,234	20.633 %	\$113,007		\$113,007	\$569	\$113,576
<b>Total</b>	<u>291,972</u>	<u>100.000 %</u>	<u>\$547,767</u>		<u>\$547,767</u>	<u>\$2,517</u>	<u>\$550,284</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>Public Safety</u>	<u>Direct Maintenance Support</u>	<u>Custodial Services</u>
Board of Supervisors	\$4,926	\$3,611			\$1,315
Records Management	\$6,116		\$2,514		\$3,602
Treasurer	\$13,227	\$9,696			\$3,531
District Attorney	\$23,439		\$9,635		\$13,804
City Manager	\$23,045	\$16,893			\$6,152
Finance	\$10,879	\$7,975			\$2,904
Human Resources	\$21,449	\$15,723			\$5,726
Information Technology	\$14,246	\$10,443			\$3,803
Internal Auditor	\$998	\$732			\$266
Dispatch	\$54,784			\$49,156	\$5,628
Public Works	\$24,420			\$24,420	
Recorder	\$26,946		\$10,727		\$16,219
Collections	\$1,075		\$442		\$633
Assessor	\$7,515	\$7,515			
Planning	\$13,574			\$6,334	\$7,240
Business License	\$3,171			\$3,171	
Sheriff Administration	\$25,823			\$18,131	\$7,692
Sheriff General Services	\$6,599				\$6,599
Detention Facility	\$12,429		\$7,361	\$5,068	
Fire Administration	\$63,170			\$53,365	\$9,805
Fire Training	\$4,903				\$4,903
Juvenile Probation	\$7,636				\$7,636
Juvenile Detention	\$34,798			\$24,465	\$10,333
Justice Court	\$97,521		\$40,099		\$57,422
Parks Administration	\$87,566			\$77,673	\$9,893
Swimming Pool	\$23,753			\$23,753	
Community Center	\$129,176			\$47,665	\$81,511
Recreation	\$2,338				\$2,338
Library	\$11,876			\$11,876	
Health	\$54,723			\$25,733	\$28,990
Animal Services	\$114,771			\$110,057	\$4,714
Cooperative Extension	\$7,240				\$7,240
Senior Citizens	\$73,392			\$11,480	\$61,912
Regional Transportation	\$226				\$226
Street Maintenance	\$23,123				\$23,123
Stormwater Drainage	\$6,876				\$6,876
Sewer Operation	\$15,849				\$15,849
Water	\$6,441				\$6,441
Building Permits	\$11,990			\$4,750	\$7,240
Cemetery	\$6,222			\$3,484	\$2,738

Facilities Maintenance  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>City Hall</u>	<u>Public Safety</u>	<u>Direct Maintenance Support</u>	<u>Custodial Services</u>
Fleet Management	\$29,570			\$28,345	\$1,225
Group Medical Insurance	\$1,183	\$873			\$310
Workers Compensation Ins	\$3,322	\$2,453			\$869
All Other	<u>\$316,825</u>			<u>\$203,249</u>	<u>\$113,576</u>
Total	\$1,429,151	<u>\$75,914</u>	<u>\$70,778</u>	<u>\$732,175</u>	<u>\$550,284</u>