

**Carson City
Request for Board Action**

Date Submitted: 2/21/12

Agenda Date Requested: 3/01/12

Time Requested: Consent

To: Mayor and Supervisors

From: Nick Providenti, Finance Director

Subject Title: For Possible Action: Action to accept an adjustment in the Public Work's allocations to the Carson City Cost Allocation spreadsheet for use in preparing the FY 2013 Carson City Budget. (Nick Providenti)

Staff Summary: The Board accepted 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 at its February 16, 2012 Board Meeting.

The spreadsheet allocating indirect costs changed due to Public Work's allocations changing. The decision was made to directly charge some Public Work's employee's charges directly to capital projects instead of charging their time indirectly. This will give us a better accounting of the actual costs of the capital projects being charged by public works employees. This spreadsheet was provided at the February 16, 2012 Board Meeting as "Late Material" but the spreadsheet was not read into the record.

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 an adjustment in the Public Work's allocations to the Carson City Cost Allocation spreadsheet for use in preparing the FY 2013 Carson City Budget.

Explanation of Recommended Board Action: See Staff Summary.

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: Original Cost Allocation Spreadsheet approved by the Board on February 16, 2012 and the Adjusted Cost Allocation Spreadsheet.

Prepared By: Nick Providenti

Reviewed By:

(Department Head)

Date:

:

(City Manager)

Date:

:

(District Attorney)

Date:

:

(Finance Director)

Date:

Board Action Taken:

Motion: _____

1)

2)

Aye/Nay

(Vote Recorded By)

2/2/2012

Carson City, Nevada

Allocated Costs by Department

ORIGINAL

Central Service Departments	Cooperative Extension	Senior Citizens	Carson City Transit	Traffic/Transportation	Regional Transportation	Quality of Life
Building Use Charge						
Equipment Use Charge						
Board of Supervisors	763	2,041	4,020	350	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						
Facilities Maintenance	7,240	73,392	-	-	232,985	-
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

Street Maintenance	Commissary Fund	Ambulance	Stormwater Drainage	Sewer Operation	Sewer Capitalization	Water	Building Permits	Cemetery
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	55,305	4,924	4,924
6,367		764	8,660	15,282		22,159	4,075	
21,821	1,465	26,654	1,958	24,224	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	7,445	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
22,864		129,521		635,144		974,477		
23,123	-	-	6,876	15,849	-	6,441	11,990	5,222
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	

Fleet Management	Group Medical Insurance	Workers Compensation Ins	Insurance Fund	Redevelopment	Redevelopment Revolving	Redevelopment Tax	Total
	1,576	1,519					2,195
4,110	36,113	3,129	7,589	2,643	898	9,484	163,898
					35,016		113,804
4,924	4,924	4,924	4,924	5,173	4,924	4,945	301,736
		2,548	34,895	35,914			209,877
5,561	48,863	4,235	10,268	3,583	1,215	12,832	221,761
5,452	46,635	(515)	3,335	9,356	1,418	6,475	254,132
373	15,397	7,801	62	136			40,072
7,542	3,692	1,856	1,578	5,072		22,456	183,547
428	9,513	2,982	1,917	1,235	571		36,447
	637	2,946					133,205
90	784	68	165	57	19	206	3,583
							3,561
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	4,032,867
(24,941)							(2,050,094)
58,050	168,337	34,915	64,733	63,224	44,061	56,398	1,982,773
59,792	173,387	35,962	66,675	65,121	45,383	58,090	2,042,256
58,115				20,000			2,398,603
							20,000
							50,000
117,907	173,387	35,962	66,675	85,121	45,383	58,090	4,510,859
90,292	298,377	61,584	139,603	144,289			4,800,155
117,907	173,387	35,962	66,675	188,593			4,359,271
9,826	14,449	2,997	5,556	15,716			364,106

ADJUSTED

2/14/2012
Carson City, Nevada
Allocated Costs by Department

Central Service Departments	Cooperative Extension	Senior Citizens	Carson City Transit	Traffic/ Transportation	Regional Transportation	Quality of Life
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						
Facilities Maintenance	7,240	73,392	-	-	232,985	-
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					109,313	
Parking Shortfall from RDA						
Add funding for Fire Training						
Total to allocate	16,123	101,831	44,015	52,415	227,107	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	227,107	73,335
Monthly Amount		8,486	3,668		18,926	6,111

Street Maintenance	Commissary Fund	Ambulance	Stormwater Drainage	Sewer Operation	Sewer Capitalization	Water	Building Permits	Cemetery
16,128	1,082	19,700	1,447	17,911	144	29,097	1,738	833
5,381	4,924	4,924	47,636	55,938	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	-	-	5,876	15,849	-	5,441	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
37,342			250,142	742,024		816,752	94,846	
10,000			10,000	20,000		10,000		
186,437	11,051	248,760	341,432	963,731	16,260	1,155,113	127,606	17,066
273,235	10,813	237,889	273,362	963,928		1,612,141	0	0
186,437	11,051	248,760	341,432	979,991		1,155,113	127,606	0
15,536	921	20,730	28,453	81,666		96,259	10,634	

Fleet Management	Group Medical Insurance	Workers Compensation Ins	Insurance Fund	Redevelopment	Redevelopment Revolving	Redevelopment Tax	Total
	576	1,619					2,195
4,110	36,113	3,129	7,589	2,648	898	9,484	163,898
					35,016		113,804
4,924	4,924	4,924	4,924	5,173	4,924	4,945	301,736
		2,548	34,895	35,914			209,877
5,561	48,863	4,235	10,268	3,583	1,215	12,832	221,761
5,452	46,655	(515)	3,335	9,356	1,418	6,475	254,132
373	15,397	7,801	62	186			40,072
7,542	3,692	1,856	1,578	5,072		22,456	183,547
							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	206	3,561
							-
24,941							129,521
29,570	1,183	3,322					2,050,094
							185,434
82,991	168,337	34,915	64,733	63,224	44,061	56,398	4,032,867
(24,941)							(2,050,094)
58,050	168,337	34,915	64,733	63,224	44,061	56,398	1,982,773
59,792	173,387	35,962	66,675	65,121	45,383	58,090	2,042,256
58,115				20,000			2,108,534
							20,000
							50,000
117,907	173,387	35,962	66,675	85,121	45,383	58,090	4,220,790
90,292	298,377	61,584	139,603	144,289			4,800,155
117,907	173,387	35,962	66,675	188,593			4,079,202
9,826	14,449	2,997	5,556	15,716			339,934