

**Carson City
Request for Board Action**

Date Submitted: 2/05/13

Agenda Date Requested: 2/14/13

Time Requested: 20 minutes

To: Mayor and Supervisors

From: Nick Providenti, Finance Director

Subject Title: For Possible Action: Discussion and possible direction regarding the Carson City Cost Allocation Plan for the fiscal year ended June 30, 2012 to be used in preparing the FY2013/2014 Carson City Budget. (Nick Providenti)

Staff Summary: City staff is presenting the Cost Allocation Plan prepared by Mahoney and Associates using financial information for the fiscal year ended June 30, 2012 for use in preparing the FY 2014 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.

For the transferring of money from an enterprise fund, NRS 354.613(1)(c) requires "For a cost allocation for employees, equipment or other resources related to the purpose of the enterprise fund which is approved by the governing body under a *nonconsent* item that is separately listed on the agenda for a regular meeting of the governing body." Because this is not a regular meeting of the governing body, we will only be discussing the Cost Allocation Plan and receiving any Board input regarding the Plan.

Type of Action Requested: (check one)

Resolution

Ordinance

Formal Action/Motion

Other (Discussion)

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

Recommended Board Action: Anticipated to be a discussion item only.

Explanation of Recommended Board Action: The Carson City Cost Allocation Plan for the fiscal year ended June 30, 2012 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, 2012. 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: NRS 354

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

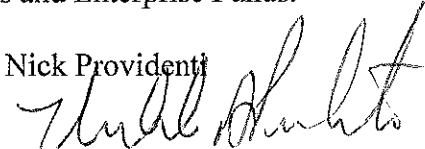
Explanation of Impact: Will be used to prepare the FY 2014 Carson City Budget with expenditures to the various Special Revenue Funds and Enterprise Funds and revenues to the General Fund.

Funding Source: Various per attached.

Supporting Material: Carson City Cost Allocation Plan for the Fiscal Year Ended June 30, 2012 and summary Schedule A with the actual costs to be charged to the various Special Revenue Funds and Enterprise Funds.

Prepared By: Nick Providenti

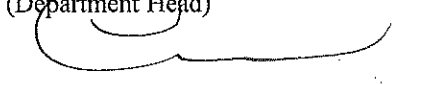
Reviewed By:


(Department Head)

Date:

2/8/13

:


(City Manager)

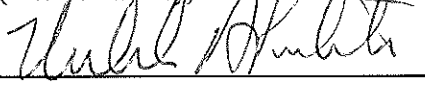
Date:

2/8/13

:

(District Attorney)

Date:


(Finance Director)

Date:

2/8/13

Board Action Taken:

Motion: _____

1) _____

Aye/Nay

2) _____

(Vote Recorded By)

CARSON CITY, NV
 SCHEDULE A
 DRAFT FY2012 CAP - updated S&W for Finance, Human Resources and Public Works
 1/15/2012

Central Service Departments	Cooperative Extension	Senior Citizens	Carson City Transit	Traffic/Transportation	Regional Transportation	Quality of Life	Street Maintenance	Commissary Fund	Ambulance	Stormwater Drainage	Sewer Operation
Building Use Charge											
Equipment Use Charge											
Board of Supervisors Clerk	815	2,036	4,990	370	3,836	5,492	15,334	1,195	19,021	2,047	17,831
Records Management					36,862	46,077					
Public Safety Complex											
Treasurer	3,869	3,997	12,277	48,692	5,348	4,493	3,869	3,869	3,869	54,993	60,589
District Attorney			1,962		15,207	24,036	2,943		1,962	1,472	2,207
City Manager	1,292	3,226	7,905	586	6,077	8,701	24,295	1,893	30,136	3,243	28,252
Finance	1,506	8,876	8,132	465	6,492	12,844	21,028	2,086	24,615	(4,912)	19,902
Human Resources	32	252	32	2,358	63	94	4,988	94	691	6,124	691
Information Technology	72	4,377	1,219	1,111	1,163	6,780	26,143	1,638	34,025	3,745	29,629
Purchasing	172	128	1,285	5	20,659	5,763	2,303	163	1,644	1,000	3,984
City Hall											
Internal Auditor	141	351	861	64	662	948	2,647	206	3,283	353	3,078
Dispatch									130,820		
Public Works			25,014		330,648		36,618			224,626	660,444
Facilities Maintenance	7,591	93,743	-	-	237	-	24,240	-	-	7,209	16,616
Subtotal	15,490	116,986	63,677	53,651	427,254	115,228	164,408	11,144	250,066	299,900	843,223
Take out Pub Wks	-	-	(25,014)	-	(330,648)	-	(36,618)	-	-	(224,626)	(660,444)
Totals without Public Works	15,490	116,986	38,663	53,651	96,606	115,228	127,790	11,144	250,066	75,274	182,779
Add 5% for FY 13-14	16,265	122,835	40,596	56,334	101,436	120,989	134,180	11,701	262,569	79,038	191,918
Reduce to A-87 Plan - See Tab						(63,283)					
Add PW per Andy B. Allocation					121,391		42,278			260,089	733,651
Parking Shortfall from RDA							10,000			10,000	20,000
Add funding for Fire Training											
Total to allocate	16,265	122,835	40,596	56,334	222,827	57,706	186,458	11,701	262,569	349,127	945,569
Amount Actually budgeted in FY 13	-	101,831	44,015	-	227,107	73,335	186,437	11,051	248,760	341,432	979,991
Amount to budget in FY 14	-	122,835	40,596	-	222,827	57,706	186,458	11,701	262,569	349,127	960,833
Monthly Amount	-	10,236	3,383	-	18,569	4,809	15,538	975	21,881	29,094	80,069

<u>Sewer Capitalization</u>	<u>Water</u>	<u>Building Permits</u>	<u>Cemetery</u>	<u>Fleet Management</u>	<u>Group Medical Insurance</u>	<u>Workers Compensation Ins</u>	<u>Insurance Fund</u>	<u>Redevelopment</u>	<u>RDA</u>	<u>Revolving</u>	<u>Redevelopment Tax</u>	<u>Total</u>
					576		1,619					2,195
255	29,470	1,902	810	6,406	37,878	2,344	7,823	2,177		610		162,642
										36,862		119,801
3,869	62,664	3,869	3,869	3,937	3,869	3,869	3,869	3,869		3,869	4,181	307,599
	17,168	4,415				3,923	33,847	47,091				156,233
405	46,693	3,014	1,282	10,149	60,014	3,713	12,395	3,448		967	1	257,687
426	49,877	2,121	1,042	9,241	51,024	404	4,832	8,474		1,017		229,492
	723	11,211	63	189	22,087	51,897	32	94				101,715
	31,247	4,891	2,231	8,042	4,040	1,905	4,133	3,744				170,135
9,538	62,062	54	25	831	8,015	2,461	1,374	1,127		428		123,021
					582	2,753						3,335
44	5,087	328	140	1,105	6,539	405	1,351	375		106		28,074
	799,448	8,173		31,901								130,820
-	6,752	9,705	11,749	22,426	871	2,449	-	-	-	-	-	2,116,872
<u>14,537</u>	<u>1,111,191</u>	<u>49,683</u>	<u>21,211</u>	<u>94,227</u>	<u>195,495</u>	<u>77,742</u>	<u>69,656</u>	<u>70,399</u>		<u>43,859</u>	<u>4,182</u>	<u>4,113,209</u>
-	(799,448)	(8,173)	-	(31,901)	-	-	-	-	-	-	-	(2,116,872)
14,537	311,743	41,510	21,211	62,326	195,495	77,742	69,656	70,399		43,859	4,182	1,996,337
15,264	327,330	43,586	22,272	65,442	205,270	81,629	73,139	73,919		46,052	4,391	2,096,154
	778,074	78,366		61,381								2,075,230
	10,000							20,000				20,000
												50,000
15,264	1,115,404	121,952	22,272	126,823	205,270	81,629	73,139	93,919		46,052	4,391	4,178,101
	1,155,113	127,606	-	117,907	173,387	35,962	66,675	188,593				4,079,202
	1,115,404	121,952	-	126,823	205,270	81,629	73,139	144,362				4,083,231
-	92,950	10,163	-	10,569	17,106	6,802	6,095	12,030				

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>Quality of Life</u>	<u>OMB A-87 Plan</u> <u>Quality of Life</u>
Building Use Charge		
Equipment Use Charge		
Board of Supervisors	5,492	-
Clerk	46,077	-
Records Management		
Public Safety Complex		
Treasurer	4,493	4,493
District Attorney	24,036	24,036
City Manager	8,701	8,701
Finance	12,844	12,844
Human Resources	94	94
Information Technology	6,780	6,780
Purchasing	5,763	5,763
City Hall		
Internal Auditor	948	948
Dispatch		
Public Works		
Facilities Maintenance	-	
Subtotal	115,228	63,659
Take out City Manger per BOS		(8,701)
New total	115,228	54,958
Add 5% for FY 13-14	120,989	57,706
Total to allocate	120,989	57,706

CARSON CITY, NEVADA
FULL COST ALLOCATION PLAN

Fiscal Year 2012
Prepared January 18, 2013

Mahoney
Associates Consulting, LLC

Specializing in Cost Plans & Government Finance

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Carson City, NV 89701

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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, 2012. Statistics used to allocate costs were taken from FY 2012 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>Community Sup</u>	<u>Economic Development</u>	<u>Geographic Information Svstems</u>	<u>Northgate</u>	<u>Welfare</u>
Building Use Charge	\$70,625		\$2,913	\$4,961						
Equipment Use Charge										
Board of Supervisors Clerk	\$1,955	\$1,091		\$3,417	\$6,467	\$2	\$3,063	\$1,368	\$154	\$2,007
Records Management										
Public Safety Complex Treasurer	\$39,763		\$1,603							
District Attorney	\$21,583			\$3,925						
City Manager	\$3,096	\$1,729		\$5,413	\$10,246	\$3	\$4,852	\$2,167	\$244	\$3,179
Finance	\$2,840	\$3,515		\$4,958	\$10,839	\$4	\$5,946	\$2,655	\$298	\$3,471
Human Resources	\$125	\$409		\$252						\$32
Information Technology	\$5,358	\$5,092		\$42,368	\$4,510			\$1,652		\$1,823
Purchasing	\$46	\$35		\$38	\$1,021		\$671	\$300	\$33	\$301
City Hall				\$12,844						\$1,120
Internal Auditor	\$337	\$189		\$590	\$1,116		\$528	\$236	\$26	\$346
Dispatch										
Public Works										
Facilities Maintenance	\$31,577		\$1,265	\$4,708						
Subtotal	\$177,305	\$12,060	\$5,781	\$83,474	\$34,199	\$9	\$15,060	\$8,378	\$755	\$12,279
Proposed Costs	\$177,305	\$12,060	\$5,781	\$83,474	\$34,199	\$9	\$15,060	\$8,378	\$755	\$12,279

Carson City, Nevada
Allocated Costs by Department

Central Service Departments	<u>Planning</u>	<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	\$2,003	\$782	\$523	\$5,764	\$10,848	\$28,952	\$3,352	\$18,191	\$567	\$1,623
Records Management										
Public Safety Complex Treasurer				\$1,556				\$33,785		
District Attorney	\$14,716			\$840						\$5,641
City Manager	\$3,175	\$1,240	\$827	\$34,583	\$9,133	\$17,187	\$45,872	\$5,310	\$28,820	\$898
Finance	\$2,782	\$1,186	\$696	\$9,133	\$17,187	\$45,872	\$5,310	\$28,820	\$898	\$2,571
Human Resources	\$125	\$63	\$32	\$8,610	\$15,373	\$37,853	\$5,113	\$25,027	\$1,001	\$2,187
Information Technology	\$20,527	\$2,299	\$1,548	\$7,921	\$534	\$1,382	\$282	\$1,005	\$63	\$13,577
Purchasing	\$21	\$14	\$1	\$381,981	\$26,543	\$79,543	\$9,824	\$49,812	\$1,690	\$118,328
City Hall				\$385	\$377	\$331	\$49	\$318	\$20	\$53
Internal Auditor	\$346	\$135	\$91	\$995	\$1,872	\$4,997	\$578	\$3,140	\$98	\$280
Dispatch						\$1,714,127				
Public Works										
Facilities Maintenance	\$10,381	\$1,353		\$33,434			\$6,919	\$17,103		\$80,298
Subtotal	\$54,076	\$7,072	\$3,718	\$485,202	\$72,734	\$1,913,057	\$31,427	\$225,660	\$4,337	\$224,558
Proposed Costs	\$54,076	\$7,072	\$3,718	\$485,202	\$72,734	\$1,913,057	\$31,427	\$225,660	\$4,337	\$224,558

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>Wildland Fire 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	\$2	\$32,458	\$1,590	\$2,639	\$658	\$528	\$2,151	\$6,728	\$6,575	\$14,711
Records Management										\$137,997
Public Safety Complex Treasurer										\$152,203
District Attorney							\$267,832			
City Manager	\$3	\$51,427	\$2,518	\$4,181	\$1,042	\$837	\$3,409	\$10,659	\$10,417	\$23,307
Finance	\$5	\$40,783	\$2,877	\$3,430	\$1,134	\$754	\$3,481	\$9,411	\$11,412	\$22,017
Human Resources		\$1,225	\$220	\$94	\$63		\$125	\$9,573	\$785	\$1,005
Information Technology		\$86,157	\$4,779	\$6,589	\$1,799	\$724	\$4,683	\$18,557	\$21,372	\$92,964
Purchasing		\$503	\$17	\$69	\$30	\$56	\$200	\$315	\$117	\$419
City Hall										
Internal Auditor		\$5,603	\$274	\$456	\$113	\$100	\$371	\$1,161	\$1,135	\$2,539
Dispatch		\$17,103								
Public Works										
Facilities Maintenance				\$5,140				\$8,006	\$49,985	\$114,671
Subtotal	\$10	\$235,259	\$12,275	\$22,598	\$4,839	\$2,999	\$282,252	\$64,410	\$101,798	\$825,835
Proposed Costs	\$10	\$235,259	\$12,275	\$22,598	\$4,839	\$2,999	\$282,252	\$64,410	\$101,798	\$825,835

Carson City, Nevada
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>	<u>Ice Rink</u>
Building Use Charge										
Equipment Use Charge										
Board of Supervisors Clerk	\$5,351	\$952	\$2,913	\$5,144	\$699	\$3,068	\$1,532	\$1,607	\$98	\$346
Records Management										
Public Safety Complex										
Treasurer			\$302							
District Attorney			\$49,544							
City Manager	\$8,477	\$1,509	\$4,615	\$8,150	\$1,108	\$4,862	\$2,427	\$2,547	\$155	\$548
Finance	\$7,855	\$1,850	\$4,053	\$7,980	\$1,357	\$11,545	\$3,446	\$4,198	\$189	\$545
Human Resources	\$15,490	\$39,961	\$189	\$9,509		\$11,886	\$252	\$6,833		
Information Technology	\$14,192		\$8,477	\$11,686		\$5,872	\$2,943	\$4,120		\$336
Purchasing	\$103	\$209	\$26	\$1,884	\$539	\$222	\$121	\$34	\$21	\$610
City Hall										
Internal Auditor	\$924	\$165	\$503	\$888	\$121	\$529	\$264	\$277	\$16	\$60
Dispatch										
Public Works										
Facilities Maintenance			\$101,445			\$37,038	\$129,341	\$2,451		\$20,042
Subtotal	<u>\$52,392</u>	<u>\$44,646</u>	<u>\$172,067</u>	<u>\$45,241</u>	<u>\$3,824</u>	<u>\$75,022</u>	<u>\$140,326</u>	<u>\$22,067</u>	<u>\$479</u>	<u>\$22,487</u>
Proposed Costs	\$52,392	\$44,646	\$172,067	\$45,241	\$3,824	\$75,022	\$140,326	\$22,067	\$479	\$22,487

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

Central Service Departments	<u>Sports</u>	<u>Library</u>	<u>Health</u>	<u>Landfill Admin</u>	<u>Medical</u>	<u>Environmental Health</u>	<u>Animal Services</u>	<u>Non-Departmen tal</u>	<u>Airport</u>	<u>Cooperative Extension</u>
Building Use Charge										
Equipment Use Charge										
Board of Supervisors Clerk	\$1,964	\$7,547	\$2,335	\$6,747	\$1,697	\$1,256	\$2,928		\$36,862	\$815
Records Management										
Public Safety Complex Treasurer				\$18,617				\$3,869	\$3,869	\$3,869
District Attorney		\$16,188	\$49,544							
City Manager	\$3,111	\$11,957	\$3,700	\$10,690	\$2,688	\$1,990	\$4,640			\$1,292
Finance	\$7,830	\$12,271	\$3,592	\$11,482	\$3,981	\$1,792	\$5,141			\$1,506
Human Resources	\$911	\$6,347	\$28,575	\$32,252	\$189	\$94	\$282			\$32
Information Technology	\$3,048	\$17,612	\$12,416	\$11,797	\$1,715	\$3,834	\$7,334			\$72
Purchasing	\$185	\$416	\$322	\$921	\$1,006	\$5	\$235			\$172
City Hall										
Internal Auditor	\$339	\$1,303	\$403	\$1,164	\$292	\$217	\$505			\$141
Dispatch										
Public Works				\$134,987						
Facilities Maintenance		\$23,677	\$49,757				\$33,017			\$7,591
Subtotal	<u>\$17,388</u>	<u>\$97,318</u>	<u>\$150,644</u>	<u>\$228,657</u>	<u>\$11,568</u>	<u>\$9,188</u>	<u>\$54,082</u>	<u>\$3,869</u>	<u>\$40,731</u>	<u>\$15,490</u>
Proposed Costs	\$17,388	\$97,318	\$150,644	\$228,657	\$11,568	\$9,188	\$54,082	\$3,869	\$40,731	\$15,490

Carson City, Nevada
Allocated Costs by Department

Central Service Departments	<u>Supplemental Indigent</u>	<u>Capital Projects</u>	<u>Senior Citizens</u>	<u>Capital Acquisition</u>	<u>Carson City Transit</u>	<u>Library Gift</u>	<u>Administrative Assessment</u>	<u>Traffic/Transportation</u>	<u>Campo</u>	<u>Regional Transportation</u>
Building Use Charge										
Equipment Use Charge										
Board of Supervisors	\$6,406	\$502	\$2,036		\$4,990	\$350	\$352	\$370		\$3,836
Clerk										\$36,862
Records Management										
Public Safety Complex										
Treasurer	\$3,869	\$4,533	\$3,997	\$3,869	\$12,277	\$3,869	\$3,869	\$48,692		\$5,348
District Attorney					\$1,962					\$15,207
City Manager	\$10,149	\$794	\$3,226		\$7,905	\$555	\$556	\$586		\$6,077
Finance	\$10,677	\$835	\$8,876		\$8,132	\$585	\$586	\$465		\$6,492
Human Resources			\$252		\$32			\$2,358		\$63
Information Technology			\$4,377		\$1,219			\$1,111		\$1,163
Purchasing	\$1,404	\$110	\$128	\$400	\$1,285	\$500	\$77	\$5	\$1,682	\$20,659
City Hall										
Internal Auditor	\$1,106	\$86	\$351		\$861	\$60	\$61	\$64		\$662
Dispatch										
Public Works					\$25,014					\$330,648
Facilities Maintenance			\$93,743							\$237
Subtotal	<u>\$33,611</u>	<u>\$6,860</u>	<u>\$116,986</u>	<u>\$4,269</u>	<u>\$63,677</u>	<u>\$5,919</u>	<u>\$5,501</u>	<u>\$53,651</u>	<u>\$1,682</u>	<u>\$427,254</u>
Proposed Costs	\$33,611	\$6,860	\$116,986	\$4,269	\$63,677	\$5,919	\$5,501	\$53,651	\$1,682	\$427,254

Carson City, Nevada
Allocated Costs by Department

Central Service Departments	<u>V&T</u>	<u>Quality of Life</u>	<u>Street Maintenance</u>	<u>Grant Fund</u>	<u>Commissary Fund</u>	<u>Firefighter Retirement Medical</u>	<u>911 Surcharge</u>	<u>Capital Facilities</u>	<u>Residential Construction</u>	<u>Debt Svc-Carson City</u>
Building Use Charge										
Equipment Use Charge										
Board of Supervisors		\$5,492	\$15,334	\$14,557	\$1,195		\$1,206	\$11	\$187	\$7
Clerk		\$46,077								\$6,144
Records Management										
Public Safety Complex										
Treasurer	\$4,830	\$4,493	\$3,869	\$3,869	\$3,869	\$3,869		\$3,869	\$3,869	\$4,389
District Attorney		\$24,036	\$2,943							
City Manager		\$8,701	\$24,295	\$23,065	\$1,893		\$1,910	\$18	\$297	\$12
Finance		\$12,844	\$21,028	\$20,531	\$2,086		\$2,010	\$19	\$136	\$10
Human Resources		\$94	\$4,988	\$911	\$94					
Information Technology		\$6,780	\$26,143	\$30,455	\$1,638				\$463	
Purchasing		\$5,763	\$2,303	\$8,593	\$163		\$1,370	\$2		\$2
City Hall										
Internal Auditor		\$948	\$2,647	\$2,513	\$206		\$208	\$2	\$33	\$1
Dispatch										
Public Works			\$36,618							
Facilities Maintenance			\$24,240							
Subtotal	<u>\$4,830</u>	<u>\$115,228</u>	<u>\$164,408</u>	<u>\$104,494</u>	<u>\$11,144</u>	<u>\$3,869</u>	<u>\$6,704</u>	<u>\$3,921</u>	<u>\$4,985</u>	<u>\$10,565</u>
Proposed Costs	\$4,830	\$115,228	\$164,408	\$104,494	\$11,144	\$3,869	\$6,704	\$3,921	\$4,985	\$10,565

Carson City, Nevada
Allocated Costs by Department

Central Service Departments	<u>Ambulance</u>	<u>Stormwater Drainage</u>	<u>Sewer Operation</u>	<u>Sewer Capitalization</u>	<u>Water</u>	<u>Building Permits</u>	<u>Cemetery</u>	<u>Fleet Management</u>	<u>Group Medical Insurance</u>	<u>Workers Compensation Ins</u>
Building Use Charge									\$576	\$1,619
Equipment Use Charge										
Board of Supervisors Clerk	\$19,021	\$2,047	\$17,831	\$255	\$29,470	\$1,902	\$810	\$6,406	\$37,878	\$2,344
Records Management										
Public Safety Complex										
Treasurer	\$3,869	\$54,993	\$60,589	\$3,869	\$62,664	\$3,869	\$3,869	\$3,937	\$3,869	\$3,869
District Attorney	\$1,962	\$1,472	\$2,207		\$17,168	\$4,415				\$3,923
City Manager	\$30,136	\$3,243	\$28,252	\$405	\$46,693	\$3,014	\$1,282	\$10,149	\$60,014	\$3,713
Finance	\$24,615	(\$4,912)	\$19,902	\$426	\$49,877	\$2,121	\$1,042	\$9,241	\$51,024	\$404
Human Resources	\$691	\$6,124	\$691		\$723	\$11,211	\$63	\$189	\$22,087	\$51,897
Information Technology	\$34,025	\$3,745	\$29,629		\$31,247	\$4,891	\$2,231	\$8,042	\$4,040	\$1,905
Purchasing	\$1,644	\$1,000	\$3,984	\$9,538	\$62,062	\$54	\$25	\$831	\$8,015	\$2,461
City Hall									\$582	\$2,753
Internal Auditor	\$3,283	\$353	\$3,078	\$44	\$5,087	\$328	\$140	\$1,105	\$6,539	\$405
Dispatch	\$130,820									
Public Works		\$224,626	\$660,444		\$799,448	\$8,173		\$31,901		
Facilities Maintenance		\$7,209	\$16,616		\$6,752	\$9,705	\$11,749	\$22,426	\$871	\$2,449
Subtotal	<u>\$250,066</u>	<u>\$299,900</u>	<u>\$843,223</u>	<u>\$14,537</u>	<u>\$1,111,191</u>	<u>\$49,683</u>	<u>\$21,211</u>	<u>\$94,227</u>	<u>\$195,495</u>	<u>\$77,742</u>
Proposed Costs	\$250,066	\$299,900	\$843,223	\$14,537	\$1,111,191	\$49,683	\$21,211	\$94,227	\$195,495	\$77,742

Carson City, Nevada
Allocated Costs by Department

Central Service Departments	<u>Insurance Fund</u>	<u>Redevelopment</u>	<u>Redevelopment Revolving</u>	<u>Redevelopment Tax</u>	<u>School Debt Service</u>	<u>Tourism Authority</u>	<u>Tricounty Railway</u>	<u>Sierra Forest Fire Protect</u>	<u>Sub-Conservan cy District</u>	<u>Controller Trust Fund</u>
Building Use Charge										
Equipment Use Charge										
Board of Supervisors	\$7,823	\$2,177	\$610		(\$5)	\$1,835	\$2,368	\$2,801	\$1,879	\$202
Clerk			\$36,862							
Records Management										
Public Safety Complex										
Treasurer	\$3,869	\$3,869	\$3,869	\$4,181	\$3,988		\$51			
District Attorney	\$33,847	\$47,091								
City Manager	\$12,395	\$3,448	\$967	\$1		\$2,908	\$3,752	\$4,438	\$2,978	\$319
Finance	\$4,832	\$8,474	\$1,017		\$8	\$2,367	\$3,946	\$4,669	\$3,795	\$336
Human Resources	\$32	\$94				\$189			\$2,037	
Information Technology	\$4,133	\$3,744				\$5,839			\$9,482	
Purchasing	\$1,374	\$1,127	\$428		\$5		\$520	\$614		\$44
City Hall										
Internal Auditor	\$1,351	\$375	\$106			\$316	\$409	\$483	\$324	\$35
Dispatch										
Public Works										
Facilities Maintenance										
Subtotal	<u>\$69,656</u>	<u>\$70,399</u>	<u>\$43,859</u>	<u>\$4,182</u>	<u>\$3,996</u>	<u>\$13,454</u>	<u>\$11,046</u>	<u>\$13,005</u>	<u>\$20,495</u>	<u>\$936</u>
Proposed Costs	\$69,656	\$70,399	\$43,859	\$4,182	\$3,996	\$13,454	\$11,046	\$13,005	\$20,495	\$936

Carson City, Nevada
Allocated Costs by Department

Central Service Departments	<u>All Other</u>	<u>Subtotal</u>	<u>Direct Billed</u>	<u>Unallocated</u>	<u>Total</u>
Building Use Charge		\$393,155			\$393,155
Equipment Use Charge					
Board of Supervisors		\$401,653			\$401,653
Clerk		\$162,807			\$162,807
Records Management		\$137,997			\$137,997
Public Safety Complex		\$228,910			\$228,910
Treasurer	\$1,933	\$385,772		\$127,449	\$513,221
District Attorney		\$619,789		\$1,486,004	\$2,105,793
City Manager		\$636,374			\$636,374
Finance		\$598,767	\$145,094		\$743,861
Human Resources		\$296,514	\$83,811		\$380,325
Information Technology	\$170,675	\$1,482,953			\$1,482,953
Purchasing	\$2,930	\$153,873			\$153,873
City Hall		\$17,299			\$17,299
Internal Auditor		\$69,333			\$69,333
Dispatch	\$45,923	\$1,907,973			\$1,907,973
Public Works		\$2,251,859	\$376,428	\$8,174	\$2,636,461
Facilities Maintenance	\$309,752	\$1,274,948			\$1,274,948
Subtotal	\$531,213	\$11,019,976	\$605,333	\$1,621,627	\$13,246,936
Proposed Costs	\$531,213	\$11,019,976	\$605,333	\$1,621,627	\$13,246,936

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		\$210,084	
Board of Supervisors	\$208,809		
Clerk	\$314,913		
Records Management	\$119,325		
Public Safety Complex	\$271,045		
Treasurer	\$463,330		
District Attorney	\$2,059,084		
City Manager	\$582,820		
Finance	\$614,649	\$145,094	
Human Resources	\$254,540	\$83,811	
Information Technology	\$1,490,032		
Purchasing	\$134,879		
City Hall	\$91,404		
Internal Auditor	\$57,617		
Dispatch	\$1,678,797		
Public Works	\$2,159,287	\$376,429	
Facilities Maintenance	\$1,400,355		
Recorder			\$177,305
Elections			\$12,060
Collections			\$5,781
Assessor			\$83,474
Public Defender			\$34,199
Community Support			\$9
Economic Development			\$15,060
Geographic Information Systems			\$8,378
Northgate			\$755
Welfare			\$12,279
Planning			\$54,076
Business License			\$7,072
Code Enforcement			\$3,718
Sheriff Administration			\$485,202
Investigations			\$72,734
Sheriff Operations			\$1,913,057
Sheriff General Services			\$31,427
Detention Facility			\$225,660
Trinet Grant			\$4,337
Fire Administration			\$224,558
Warren Engine Co. No. 1			\$10
Fire Operations			\$235,259
Fire Prevention			\$12,275
Fire Training			\$22,598

Carson City, Nevada
Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Emergency Management			\$4,839
Wildland Fire Management			\$2,999
Juvenile Court			\$282,252
Juvenile Probation			\$64,410
Juvenile Detention			\$101,798
Justice Court			\$825,835
Alternative Sentencing			\$52,392
Justice Court			\$44,646
Parks Administration			\$172,067
Park Maintenance			\$45,241
Grants, Gifts, Donations			\$3,824
Swimming Pool			\$75,022
Community Center			\$140,326
Recreation			\$22,067
Pony Express Pavilion			\$479
Ice Rink			\$22,487
Sports			\$17,388
Library			\$97,318
Health			\$150,644
Landfill Administration			\$93,670
Medical			\$11,568
Environmental Health			\$9,188
Animal Services			\$54,082
Non-Departmental			\$3,869
Airport			\$40,731
Cooperative Extension			\$15,490
Supplemental Indigent			\$33,611
Capital Projects			\$6,860
Senior Citizens			\$116,986
Capital Acquisition			\$4,269
Carson City Transit			\$63,677
Library Gift			\$5,919
Administrative Assessment			\$5,501
Traffic/Transportation			\$53,651
Campo			\$1,682
Regional Transportation			\$427,254
V&T Spec. Infrastructure			\$4,830
Quality of Life			\$115,228
Street Maintenance			\$164,408
Grant Fund			\$104,494
Commissary Fund			\$11,144
Firefighter Retirement Medical			\$3,869
911 Surcharge			\$6,704

Carson City, Nevada
Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Capital Facilities			\$3,921
Residential Construction			\$4,985
Debt Svc-Carson City			\$10,565
Ambulance			\$250,066
Stormwater Drainage			\$299,900
Sewer Operation			\$843,223
Sewer Capitalization			\$14,537
Water			\$1,111,191
Building Permits			\$49,683
Cemetery			\$21,211
CC Sanitary Landfill			\$134,987
Fleet Management			\$94,227
Group Medical Insurance			\$195,495
Workers Compensation Ins			\$77,742
Insurance Fund			\$69,656
Redevelopment			\$70,399
Redevelopment Revolving			\$43,859
Redevelopment Tax			\$4,182
School Debt Service			\$3,996
Tourism Authority			\$13,454
Tricounty Railway			\$11,046
Sierra Forest Fire Protect			\$13,005
Sub-Conservancy District			\$20,495
Controller Trust Fund			\$936
All Other			\$531,213
Unallocated			\$1,621,627
Direct Billed			\$605,333
Total	\$11,900,886	\$1,346,050	\$13,246,936

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	(\$210,084)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board of Supervisors	\$2,463	\$779	(\$460,641)	\$185,414	\$22	\$0	\$0	\$44,256	\$1,556
Clerk	\$0	\$0	\$1,590	(\$366,650)	\$25,681	\$0	\$0	\$0	\$2,347
Records Management	\$16,644	\$7,043	\$602	\$0	(\$163,700)	\$9,183	\$0	\$0	\$889
Public Safety Complex	\$0	\$0	\$1,368	\$0	\$0	(\$277,425)	\$0	\$0	\$2,020
Treasurer	\$6,612	\$1,382	\$2,339	\$0	\$0	\$0	(\$513,221)	\$0	\$3,453
District Attorney	\$63,786	\$11,900	\$10,367	\$0	\$0	\$39,332	\$0	(\$2,280,532)	\$15,305
City Manager	\$11,521	\$1,946	\$2,942	\$0	\$0	\$0	\$0	\$83,391	(\$724,974)
Finance	\$5,439	\$388	\$3,102	\$0	\$0	\$0	\$0	\$10,547	\$4,915
Human Resources	\$10,723	\$0	\$1,284	\$0	\$0	\$0	\$0	\$21,093	\$2,036
Information Technology	\$7,122	\$91,864	\$7,521	\$0	\$0	\$0	\$0	\$4,170	\$11,916
Purchasing	\$0	\$1,305	\$680	\$0	\$0	\$0	\$0	\$4,905	\$1,079
City Hall	\$0	\$0	\$461	\$0	\$0	\$0	\$0	\$0	\$731
Internal Auditor	\$499	\$0	\$291	\$18,429	\$0	\$0	\$0	\$0	\$460
Dispatch	\$12,668	\$80,826	\$8,474	\$0	\$0	\$0	\$0	\$0	\$13,426
Public Works	\$0	\$333	\$10,899	\$0	\$0	\$0	\$0	\$6,377	\$17,268
Facilities Maintenance	\$0	\$12,318	\$7,068	\$0	\$0	\$0	\$0	\$0	\$11,199
Recorder	\$70,625	\$0	\$1,955	\$0	\$0	\$39,763	\$0	\$21,583	\$3,096
Elections	\$0	\$0	\$1,091	\$0	\$0	\$0	\$0	\$0	\$1,729
Collections	\$2,913	\$0	\$0	\$0	\$0	\$1,603	\$0	\$0	\$0
Assessor	\$4,961	\$0	\$3,417	\$0	\$0	\$0	\$0	\$3,925	\$5,413
Public Defender	\$0	\$0	\$6,467	\$0	\$0	\$0	\$0	\$0	\$10,246
Community Support	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$3
Economic Development	\$0	\$0	\$3,063	\$0	\$0	\$0	\$0	\$0	\$4,852
Geographic Information Systems	\$0	\$0	\$1,368	\$0	\$0	\$0	\$0	\$0	\$2,167
Northgate	\$0	\$0	\$154	\$0	\$0	\$0	\$0	\$0	\$244
Welfare	\$0	\$0	\$2,007	\$0	\$0	\$0	\$0	\$0	\$3,179
Planning	\$0	\$0	\$2,003	\$0	\$0	\$0	\$0	\$14,716	\$3,175
Business License	\$0	\$0	\$782	\$0	\$0	\$0	\$0	\$0	\$1,240
Code Enforcement	\$0	\$0	\$523	\$0	\$0	\$0	\$0	\$0	\$827
Sheriff Administration	\$0	\$0	\$5,764	\$0	\$0	\$1,556	\$840	\$34,583	\$9,133
Investigations	\$0	\$0	\$10,848	\$0	\$0	\$0	\$0	\$0	\$17,187
Sheriff Operations	\$0	\$0	\$28,952	\$0	\$0	\$0	\$0	\$0	\$45,872
Sheriff General Services	\$0	\$0	\$3,352	\$0	\$0	\$0	\$0	\$0	\$5,310
Detention Facility	\$48,459	\$0	\$18,191	\$0	\$0	\$33,785	\$0	\$0	\$28,820
Trinet Grant	\$0	\$0	\$567	\$0	\$0	\$0	\$0	\$0	\$898
Fire Administration	\$0	\$0	\$1,623	\$0	\$0	\$0	\$0	\$5,641	\$2,571
Warren Engine Co. No. 1	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$3
Fire Operations	\$0	\$0	\$32,458	\$0	\$0	\$0	\$0	\$0	\$51,427
Fire Prevention	\$0	\$0	\$1,590	\$0	\$0	\$0	\$0	\$0	\$2,518

Detail of Allocated Costs

<u>Departments</u>	<u>Finance</u>	<u>Human Resources</u>	<u>Information Technology</u>	<u>Purchasing</u>	<u>City Hall</u>	<u>Internal Auditor</u>	<u>Dispatch</u>	<u>Public Works</u>	<u>Facilities Maintenance</u>
Schedule:	10.013	11.008	12.009	13.006	14.006	15.005	16.005	17.005	18.008
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	\$1,836	\$143	\$3,640	\$11	\$7,898	\$167	\$0	\$0	\$3,647
Clerk	\$2,374	\$15,145	\$4,328	\$21	\$0	\$251	\$0	\$0	\$0
Records Management	\$1,116	\$86	\$1,505	\$17	\$0	\$95	\$0	\$0	\$7,195
Public Safety Complex	\$2,479	\$0	\$0	\$297	\$0	\$216	\$0	\$0	\$0
Treasurer	\$3,409	\$172	\$10,338	\$65	\$11,958	\$370	\$0	\$0	\$9,793
District Attorney	\$13,211	\$9,586	\$28,661	\$87	\$0	\$1,640	\$0	\$0	\$27,573
City Manager	\$4,143	\$86	\$5,291	\$740	\$14,566	\$465	\$0	\$0	\$17,063
Finance	(\$835,157)	\$143	\$30,825	\$699	\$10,810	\$491	\$0	\$0	\$8,055
Human Resources	\$1,780	(\$407,800)	\$3,727	\$35	\$12,687	\$203	\$0	\$0	\$15,881
Information Technology	\$11,586	\$314	(\$1,655,004)	\$797	\$17,945	\$1,190	\$0	\$0	\$10,547
Purchasing	\$9,432	\$94	\$8,021	(\$160,503)	\$0	\$108	\$0	\$0	\$0
City Hall	\$896	\$0	\$0	\$101	(\$93,666)	\$73	\$0	\$0	\$0
Internal Auditor	\$564	\$0	\$0	\$64	\$503	(\$79,166)	\$0	\$0	\$739
Dispatch	\$12,930	\$659	\$23,955	\$195	\$0	\$1,463	(\$1,907,973)	\$0	\$74,580
Public Works	\$14,604	\$701	\$31,463	\$134	\$0	\$1,881	\$0	(\$2,636,461)	\$17,085
Facilities Maintenance	\$10,936	\$346	\$20,297	\$3,367	\$0	\$1,220	\$0	\$0	(\$1,467,106)
Recorder	\$2,840	\$125	\$5,358	\$46	\$0	\$337	\$0	\$0	\$31,577
Elections	\$3,515	\$409	\$5,092	\$35	\$0	\$189	\$0	\$0	\$0
Collections	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,265
Assessor	\$4,958	\$252	\$42,368	\$38	\$12,844	\$590	\$0	\$0	\$4,708
Public Defender	\$10,839	\$0	\$4,510	\$1,021	\$0	\$1,116	\$0	\$0	\$0
Community Support	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Economic Development	\$5,946	\$0	\$0	\$671	\$0	\$528	\$0	\$0	\$0
Geographic Information Systems	\$2,655	\$0	\$1,652	\$300	\$0	\$236	\$0	\$0	\$0
Northgate	\$298	\$0	\$0	\$33	\$0	\$26	\$0	\$0	\$0
Welfare	\$3,471	\$32	\$1,823	\$301	\$1,120	\$346	\$0	\$0	\$0
Planning	\$2,782	\$125	\$20,527	\$21	\$0	\$346	\$0	\$0	\$10,381
Business License	\$1,186	\$63	\$2,299	\$14	\$0	\$135	\$0	\$0	\$1,353
Code Enforcement	\$696	\$32	\$1,548	\$1	\$0	\$91	\$0	\$0	\$0
Sheriff Administration	\$8,610	\$7,921	\$381,981	\$385	\$0	\$995	\$0	\$0	\$33,434
Investigations	\$15,373	\$534	\$26,543	\$377	\$0	\$1,872	\$0	\$0	\$0
Sheriff Operations	\$37,853	\$1,382	\$79,543	\$331	\$0	\$4,997	\$1,714,127	\$0	\$0
Sheriff General Services	\$5,113	\$282	\$9,824	\$49	\$0	\$578	\$0	\$0	\$6,919
Detention Facility	\$25,027	\$1,005	\$49,812	\$318	\$0	\$3,140	\$0	\$0	\$17,103
Trinet Grant	\$1,001	\$63	\$1,690	\$20	\$0	\$98	\$0	\$0	\$0
Fire Administration	\$2,187	\$13,577	\$118,328	\$53	\$0	\$280	\$0	\$0	\$80,298
Warren Engine Co. No. 1	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire Operations	\$40,783	\$1,225	\$86,157	\$503	\$0	\$5,603	\$17,103	\$0	\$0
Fire Prevention	\$2,877	\$220	\$4,779	\$17	\$0	\$274	\$0	\$0	\$0

Departments	<u>Total Plan</u> <u>Allocated</u>
Schedule:	
Building Use Charge	\$0
Equipment Use Charge	\$0
Board of Supervisors	\$0
Clerk	\$0
Records Management	\$0
Public Safety Complex	\$0
Treasurer	\$0
District Attorney	\$0
City Manager	\$0
Finance	\$0
Human Resources	\$0
Information Technology	\$0
Purchasing	\$0
City Hall	\$0
Internal Auditor	\$0
Dispatch	\$0
Public Works	\$0
Facilities Maintenance	\$0
Recorder	\$177,305
Elections	\$12,060
Collections	\$5,781
Assessor	\$83,474
Public Defender	\$34,199
Community Support	\$9
Economic Development	\$15,060
Geographic Information Systems	\$8,378
Northgate	\$755
Welfare	\$12,279
Planning	\$54,076
Business License	\$7,072
Code Enforcement	\$3,718
Sheriff Administration	\$485,202
Investigations	\$72,734
Sheriff Operations	\$1,913,057
Sheriff General Services	\$31,427
Detention Facility	\$225,660
Trinet Grant	\$4,337
Fire Administration	\$224,558
Warren Engine Co. No. 1	\$10
Fire Operations	\$235,259
Fire Prevention	\$12,275

Detail of Allocated Costs

Departments	<u>Building Use</u> Charge	<u>Equip Use</u> Charge	<u>Board of</u> <u>Supervisors</u>	<u>Clerk</u>	<u>Records</u> Management	<u>Public Safety</u> Complex	<u>Treasurer</u>	<u>District Attorney</u>	<u>City Manager</u>
Fire Training	\$0	\$0	\$2,639	\$0	\$0	\$0	\$0	\$0	\$4,181
Emergency Management	\$0	\$0	\$658	\$0	\$0	\$0	\$0	\$0	\$1,042
Wildland Fire Management	\$0	\$0	\$528	\$0	\$0	\$0	\$0	\$0	\$837
Juvenile Court	\$0	\$0	\$2,151	\$0	\$0	\$0	\$0	\$267,832	\$3,409
Juvenile Probation	\$0	\$0	\$6,728	\$0	\$0	\$0	\$0	\$0	\$10,659
Juvenile Detention	\$0	\$0	\$6,575	\$0	\$0	\$0	\$0	\$0	\$10,417
Justice Court	\$264,002	\$0	\$14,711	\$0	\$137,997	\$152,203	\$0	\$0	\$23,307
Alternative Sentencing	\$0	\$0	\$5,351	\$0	\$0	\$0	\$0	\$0	\$8,477
Justice Court	\$0	\$0	\$952	\$0	\$0	\$0	\$0	\$0	\$1,509
Parks Administration	\$0	\$0	\$2,913	\$0	\$0	\$0	\$302	\$49,544	\$4,615
Park Maintenance	\$0	\$0	\$5,144	\$0	\$0	\$0	\$0	\$0	\$8,150
Grants, Gifts, Donations	\$0	\$0	\$699	\$0	\$0	\$0	\$0	\$0	\$1,108
Swimming Pool	\$0	\$0	\$3,068	\$0	\$0	\$0	\$0	\$0	\$4,862
Community Center	\$0	\$0	\$1,532	\$0	\$0	\$0	\$0	\$0	\$2,427
Recreation	\$0	\$0	\$1,607	\$0	\$0	\$0	\$0	\$0	\$2,547
Pony Express Pavilion	\$0	\$0	\$98	\$0	\$0	\$0	\$0	\$0	\$155
Ice Rink	\$0	\$0	\$346	\$0	\$0	\$0	\$0	\$0	\$548
Sports	\$0	\$0	\$1,964	\$0	\$0	\$0	\$0	\$0	\$3,111
Library	\$0	\$0	\$7,547	\$0	\$0	\$0	\$0	\$16,188	\$11,957
Health	\$0	\$0	\$2,335	\$0	\$0	\$0	\$0	\$49,544	\$3,700
Landfill Administration	\$0	\$0	\$6,747	\$0	\$0	\$0	\$18,617	\$0	\$10,690
Medical	\$0	\$0	\$1,697	\$0	\$0	\$0	\$0	\$0	\$2,688
Environmental Health	\$0	\$0	\$1,256	\$0	\$0	\$0	\$0	\$0	\$1,990
Animal Services	\$0	\$0	\$2,928	\$0	\$0	\$0	\$0	\$0	\$4,640
Non-Departmental	\$0	\$0	\$0	\$0	\$0	\$0	\$3,869	\$0	\$0
Airport	\$0	\$0	\$0	\$36,862	\$0	\$0	\$3,869	\$0	\$0
Cooperative Extension	\$0	\$0	\$815	\$0	\$0	\$0	\$3,869	\$0	\$1,292
Supplemental Indigent	\$0	\$0	\$6,406	\$0	\$0	\$0	\$3,869	\$0	\$10,149
Capital Projects	\$0	\$0	\$502	\$0	\$0	\$0	\$4,533	\$0	\$794
Senior Citizens	\$0	\$0	\$2,036	\$0	\$0	\$0	\$3,997	\$0	\$3,226
Capital Acquisition	\$0	\$0	\$0	\$0	\$0	\$0	\$3,869	\$0	\$0
Carson City Transit	\$0	\$0	\$4,990	\$0	\$0	\$0	\$12,277	\$1,962	\$7,905
Library Gift	\$0	\$0	\$350	\$0	\$0	\$0	\$3,869	\$0	\$555
Administrative Assessment	\$0	\$0	\$352	\$0	\$0	\$0	\$3,869	\$0	\$556
Traffic/Transportation	\$0	\$0	\$370	\$0	\$0	\$0	\$48,692	\$0	\$586
Campo	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Regional Transportation	\$0	\$0	\$3,836	\$36,862	\$0	\$0	\$5,348	\$15,207	\$6,077
V&T Spec. Infrastructure	\$0	\$0	\$0	\$0	\$0	\$0	\$4,830	\$0	\$0
Quality of Life	\$0	\$0	\$5,492	\$46,077	\$0	\$0	\$4,493	\$24,036	\$8,701
Street Maintenance	\$0	\$0	\$15,334	\$0	\$0	\$0	\$3,869	\$2,943	\$24,295
Grant Fund	\$0	\$0	\$14,557	\$0	\$0	\$0	\$3,869	\$0	\$23,065
Commissary Fund	\$0	\$0	\$1,195	\$0	\$0	\$0	\$3,869	\$0	\$1,893
Firefighter Retirement Medical	\$0	\$0	\$0	\$0	\$0	\$0	\$3,869	\$0	\$0

Detail of Allocated Costs

Departments	<u>Total Plan</u> <u>Allocated</u>
Fire Training	\$22,598
Emergency Management	\$4,839
Wildland Fire Management	\$2,999
Juvenile Court	\$282,252
Juvenile Probation	\$64,410
Juvenile Detention	\$101,798
Justice Court	\$825,835
Alternative Sentencing	\$52,392
Justice Court	\$44,646
Parks Administration	\$172,067
Park Maintenance	\$45,241
Grants, Gifts, Donations	\$3,824
Swimming Pool	\$75,022
Community Center	\$140,326
Recreation	\$22,067
Pony Express Pavilion	\$479
Ice Rink	\$22,487
Sports	\$17,388
Library	\$97,318
Health	\$150,644
Landfill Administration	\$93,670
Medical	\$11,568
Environmental Health	\$9,188
Animal Services	\$54,082
Non-Departmental	\$3,869
Airport	\$40,731
Cooperative Extension	\$15,490
Supplemental Indigent	\$33,611
Capital Projects	\$6,860
Senior Citizens	\$116,986
Capital Acquisition	\$4,269
Carson City Transit	\$63,677
Library Gift	\$5,919
Administrative Assessment	\$5,501
Traffic/Transportation	\$53,651
Campo	\$1,682
Regional Transportation	\$427,254
V&T Spec. Infrastructure	\$4,830
Quality of Life	\$115,228
Street Maintenance	\$164,408
Grant Fund	\$104,494
Commissary Fund	\$11,144
Firefighter Retirement Medical	\$3,869

Detail of Allocated Costs

Departments	<u>Total Plan</u> <u>Allocated</u>
911 Surcharge	\$6,704
Capital Facilities	\$3,921
Residential Construction	\$4,985
Debt Svc-Carson City	\$10,565
Ambulance	\$250,066
Stormwater Drainage	\$299,900
Sewer Operation	\$843,223
Sewer Capitalization	\$14,537
Water	\$1,111,191
Building Permits	\$49,683
Cemetery	\$21,211
CC Sanitary Landfill	\$134,987
Fleet Management	\$94,227
Group Medical Insurance	\$195,495
Workers Compensation Ins	\$77,742
Insurance Fund	\$69,656
Redevelopment	\$70,399
Redevelopment Revolving	\$43,859
Redevelopment Tax	\$4,182
School Debt Service	\$3,996
Tourism Authority	\$13,454
Tricounty Railway	\$11,046
Sierra Forest Fire Protect	\$13,005
Sub-Conservancy District	\$20,495
Controller Trust Fund	\$936
All Other	\$531,213
Subtotal	\$11,019,976
Direct Bill	\$605,333
Unallocated	\$1,621,627
Total	\$13,246,936

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
- 10.012 Audit Fees

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

1010720 - Purchasing

- 13.004 General Purchasing
- 13.005 Purchasing Contracts

1010730 - City Hall

- 14.004 Utilities
- 14.005 Common Costs

1010800 - Internal Auditor

- 15.004 Internal Audit

1012017 - Dispatch

- 16.004 Dispatch

1013012 - Public Works

- 17.004 Departmental Support

1015034 - Facilities Maintenance

- 18.004 City Hall
- 18.005 Public Safety
- 18.006 Direct Maintenance Support
- 18.007 Custodial Services

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
- Total Expenditures by Department for General Fund Departments

- 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

- 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
- 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:

Building	Cost Through 6/30/2012	Building Use Charge
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

Expenditures Per Financial Statement:	<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>\$530,632</u>			<u>\$530,632</u>

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

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

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**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Recorder	8,147	15.142 %	\$70,625		\$70,625		\$70,625
Records Management	1,920	3.568 %	\$16,644		\$16,644		\$16,644
Collections	336	0.624 %	\$2,913		\$2,913		\$2,913
District Attorney	7,358	13.675 %	\$63,786		\$63,786		\$63,786
Detention Facility	5,590	10.389 %	\$48,459		\$48,459		\$48,459
Justice Court	30,454	56.602 %	\$264,002		\$264,002		\$264,002
Total	53,805	100.000 %	\$466,429		\$466,429		\$466,429

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

Source: Facilities Maintenance

Building Use Charge
Detail allocation of
Dispatch

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

(A) Alloc basis: Direct Allocation to Dispatch

Source: Facilities Maintenance

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:

Category	Useful Life	Rate Applied	Equipment Value Through June 30, 2011	Use Charge
Equipment	15 years	6 and 2/3%	\$3,151,261	\$210,084
Total			<u>\$3,151,261</u>	<u>\$210,084</u>

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

**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>

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	\$210,084			
Total departmental cost adjustments:	<u>\$210,084</u>			<u>\$210,084</u>
Total to be allocated	<u>\$210,084</u>			<u>\$210,084</u>

Equipment Use Charge
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Furniture, Fixtures & Equip</u>
<u>Other Expense and Cost</u>			
SALARIES & WAGES			
FRINGE BENEFITS			
<u>Cost Adjustments</u>			
EQUIPMENT	\$210,084		\$210,084
Functional Cost	<u>\$210,084</u>		<u>\$210,084</u>
Allocable Costs	<u>\$210,084</u>		<u>\$210,084</u>
1st Allocation	<u>\$210,084</u>		<u>\$210,084</u>
Functional Cost			
Allocable Costs			
2nd Allocation			
Total allocated	<u>\$210,084</u>		<u>\$210,084</u>

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	0.371 %	\$779		\$779		\$779
Records Management	105,643	3.352 %	\$7,043		\$7,043		\$7,043
Treasurer	20,725	0.658 %	\$1,382		\$1,382		\$1,382
District Attorney	178,493	5.664 %	\$11,900		\$11,900		\$11,900
City Manager	29,186	0.926 %	\$1,946		\$1,946		\$1,946
Information Technology	1,377,957	43.727 %	\$91,864		\$91,864		\$91,864
Purchasing	19,578	0.621 %	\$1,305		\$1,305		\$1,305
Public Works	5,000	0.159 %	\$333		\$333		\$333
Facilities Maintenance	184,775	5.864 %	\$12,318		\$12,318		\$12,318
Dispatch	1,212,395	38.473 %	\$80,826		\$80,826		\$80,826
Finance	5,828	0.185 %	\$388		\$388		\$388
Total	3,151,261	100.000 %	\$210,084		\$210,084		\$210,084

(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 & Equip</u>
Board of Supervisors	\$779	\$779
Records Management	\$7,043	\$7,043
Treasurer	\$1,382	\$1,382
District Attorney	\$11,900	\$11,900
City Manager	\$1,946	\$1,946
Finance	\$388	\$388
Information Technology	\$91,864	\$91,864
Purchasing	\$1,305	\$1,305
Dispatch	\$80,826	\$80,826
Public Works	\$333	\$333
Facilities Maintenance	\$12,318	\$12,318
Total	<u>\$210,084</u>	<u>\$210,084</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>
	\$208,809			\$208,809
Allocated additions:				
1 - Building Use Charge	\$2,463		\$2,463	
2 - Equipment Use Charge	\$779		\$779	
1010212 - Clerk		\$185,414	\$185,414	
1010214 - Records Management		\$22	\$22	
1010500 - District Attorney		\$44,256	\$44,256	
1010600 - City Manager		\$1,556	\$1,556	
1010701 - Finance		\$1,836	\$1,836	
1010705 - Human Resources		\$143	\$143	
1010710 - Information Technology		\$3,640	\$3,640	
1010720 - Purchasing		\$11	\$11	
1010730 - City Hall		\$7,898	\$7,898	
1010800 - Internal Auditor		\$167	\$167	
1015034 - Facilities Maintenance		\$3,647	\$3,647	
Total allocated additions:	<u>\$3,242</u>	<u>\$248,590</u>	<u>\$251,832</u>	<u>\$251,832</u>
Total to be allocated	<u><u>\$212,051</u></u>	<u><u>\$248,590</u></u>		<u><u>\$460,641</u></u>

Board of Supervisors
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Countywide Support</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$125,970		\$125,970
FRINGE BENEFITS	\$72,914		\$72,914
<u>Other Expense and Cost</u>			
SERVICE AND SUPPLIES	\$9,925		\$9,925
Departmental Expenditures	<u>\$208,809</u>		<u>\$208,809</u>
Additions: 1st			
Other	<u>\$3,242</u>	<u>\$3,242</u>	
Functional Cost	<u>\$212,051</u>	<u>\$3,242</u>	<u>\$208,809</u>
Reallocate Admin		(\$3,242)	<u>\$3,242</u>
Allocable Costs	<u>\$212,051</u>		<u>\$212,051</u>
1st Allocation	<u>\$212,051</u>		<u>\$212,051</u>
Additions: 2nd			
Other	<u>\$248,590</u>	<u>\$248,590</u>	
Functional Cost	<u>\$248,590</u>	<u>\$248,590</u>	
Reallocate Admin		(\$248,590)	<u>\$248,590</u>
Allocable Costs	<u>\$248,590</u>		<u>\$248,590</u>
2nd Allocation	<u>\$248,590</u>		<u>\$248,590</u>
Total allocated	<u><u>\$460,641</u></u>		<u><u>\$460,641</u></u>

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	314,913	0.345 %	\$732		\$732	\$858	\$1,590
Recorder	387,169	0.424 %	\$900		\$900	\$1,055	\$1,955
Records Management	119,325	0.131 %	\$277		\$277	\$325	\$602
Public Safety Complex	271,045	0.297 %	\$630		\$630	\$738	\$1,368
Elections	216,186	0.237 %	\$502		\$502	\$589	\$1,091
Treasurer	463,330	0.508 %	\$1,077		\$1,077	\$1,262	\$2,339
Assessor	676,947	0.742 %	\$1,573		\$1,573	\$1,844	\$3,417
District Attorney	2,053,924	2.251 %	\$4,772		\$4,772	\$5,595	\$10,367
City Manager	582,820	0.639 %	\$1,354		\$1,354	\$1,588	\$2,942
Public Defender	1,281,167	1.404 %	\$2,977		\$2,977	\$3,490	\$6,467
Economic Development	606,699	0.665 %	\$1,410		\$1,410	\$1,653	\$3,063
Finance	614,649	0.673 %	\$1,428		\$1,428	\$1,674	\$3,102
Human Resources	254,540	0.279 %	\$591		\$591	\$693	\$1,284
Information Technology	1,490,032	1.633 %	\$3,462		\$3,462	\$4,059	\$7,521
Geographic Information Systems	271,000	0.297 %	\$630		\$630	\$738	\$1,368
Purchasing	134,879	0.148 %	\$313		\$313	\$367	\$680
City Hall	91,404	0.100 %	\$212		\$212	\$249	\$461
Welfare	397,517	0.436 %	\$924		\$924	\$1,083	\$2,007
Internal Auditor	57,617	0.063 %	\$134		\$134	\$157	\$291
Planning	396,957	0.435 %	\$922		\$922	\$1,081	\$2,003
Business License	154,974	0.170 %	\$360		\$360	\$422	\$782
Code Enforcement	103,510	0.113 %	\$241		\$241	\$282	\$523
Sheriff Administration	1,141,978	1.251 %	\$2,653		\$2,653	\$3,111	\$5,764
Sheriff Operations	5,735,943	6.285 %	\$13,328		\$13,328	\$15,624	\$28,952
Sheriff General Services	664,082	0.728 %	\$1,543		\$1,543	\$1,809	\$3,352
Detention Facility	3,603,830	3.949 %	\$8,374		\$8,374	\$9,817	\$18,191
Dispatch	1,678,797	1.840 %	\$3,901		\$3,901	\$4,573	\$8,474
Trinet Grant	112,352	0.123 %	\$261		\$261	\$306	\$567
Fire Administration	321,500	0.352 %	\$747		\$747	\$876	\$1,623
Warren Engine Co. No. 1	406		\$1		\$1	\$1	\$2
Fire Operations	6,430,610	7.046 %	\$14,942		\$14,942	\$17,516	\$32,458
Fire Prevention	314,860	0.345 %	\$732		\$732	\$858	\$1,590
Fire Training	522,906	0.573 %	\$1,215		\$1,215	\$1,424	\$2,639
Emergency Management	130,375	0.143 %	\$303		\$303	\$355	\$658
Public Works	2,159,287	2.366 %	\$5,017		\$5,017	\$5,882	\$10,899
Juvenile Court	426,163	0.467 %	\$990		\$990	\$1,161	\$2,151
Juvenile Probation	1,332,892	1.461 %	\$3,097		\$3,097	\$3,631	\$6,728
Juvenile Detention	1,302,600	1.427 %	\$3,027		\$3,027	\$3,548	\$6,575
Justice Court	2,914,454	3.194 %	\$6,772		\$6,772	\$7,939	\$14,711
Alternative Sentencing	1,060,079	1.162 %	\$2,463		\$2,463	\$2,888	\$5,351
Parks Administration	577,019	0.632 %	\$1,341		\$1,341	\$1,572	\$2,913

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

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Park Maintenance	1,019,146	1.117 %	\$2,368		\$2,368	\$2,776	\$5,144
Grants, Gifts, Donations	138,520	0.152 %	\$322		\$322	\$377	\$699
Facilities Maintenance	1,400,355	1.534 %	\$3,254		\$3,254	\$3,814	\$7,068
Swimming Pool	607,864	0.666 %	\$1,412		\$1,412	\$1,656	\$3,068
Community Center	303,433	0.332 %	\$705		\$705	\$827	\$1,532
Recreation	318,456	0.349 %	\$740		\$740	\$867	\$1,607
Pony Express Pavilion	19,307	0.021 %	\$45		\$45	\$53	\$98
Sports	389,040	0.426 %	\$904		\$904	\$1,060	\$1,964
Library	1,495,184	1.638 %	\$3,474		\$3,474	\$4,073	\$7,547
Health	462,664	0.507 %	\$1,075		\$1,075	\$1,260	\$2,335
Landfill Administration	1,336,747	1.465 %	\$3,106		\$3,106	\$3,641	\$6,747
Animal Services	580,088	0.636 %	\$1,348		\$1,348	\$1,580	\$2,928
Cooperative Extension	161,511	0.177 %	\$375		\$375	\$440	\$815
Supplemental Indigent	1,269,197	1.391 %	\$2,949		\$2,949	\$3,457	\$6,406
Senior Citizens	403,421	0.442 %	\$937		\$937	\$1,099	\$2,036
Carson City Transit	988,496	1.083 %	\$2,297		\$2,297	\$2,693	\$4,990
Library Gift	69,438	0.076 %	\$161		\$161	\$189	\$350
Administrative Assessment	69,579	0.076 %	\$162		\$162	\$190	\$352
Traffic/Transportation	73,259	0.080 %	\$170		\$170	\$200	\$370
Regional Transportation	759,845	0.833 %	\$1,766		\$1,766	\$2,070	\$3,836
Quality of Life	1,087,967	1.192 %	\$2,528		\$2,528	\$2,964	\$5,492
Street Maintenance	3,037,913	3.329 %	\$7,059		\$7,059	\$8,275	\$15,334
Grant Fund	2,884,082	3.160 %	\$6,701		\$6,701	\$7,856	\$14,557
Commissary Fund	236,699	0.259 %	\$550		\$550	\$645	\$1,195
Capital Facilities	2,231	0.002 %	\$5		\$5	\$6	\$11
Residential Construction	37,194	0.041 %	\$86		\$86	\$101	\$187
Debt Svc-Carson City	1,424	0.002 %	\$3		\$3	\$4	\$7
Ambulance	3,768,382	4.129 %	\$8,756		\$8,756	\$10,265	\$19,021
Stormwater Drainage	405,572	0.444 %	\$942		\$942	\$1,105	\$2,047
Sewer Operation	3,532,729	3.871 %	\$8,208		\$8,208	\$9,623	\$17,831
Sewer Capitalization	50,541	0.055 %	\$117		\$117	\$138	\$255
Water	5,838,615	6.398 %	\$13,566		\$13,566	\$15,904	\$29,470
Building Permits	376,802	0.413 %	\$876		\$876	\$1,026	\$1,902
Cemetery	160,361	0.176 %	\$373		\$373	\$437	\$810
Fleet Management	1,269,098	1.391 %	\$2,949		\$2,949	\$3,457	\$6,406
Group Medical Insurance	7,504,385	8.223 %	\$17,437		\$17,437	\$20,441	\$37,878
Workers Compensation Ins	464,266	0.509 %	\$1,079		\$1,079	\$1,265	\$2,344
Insurance Fund	1,549,835	1.698 %	\$3,601		\$3,601	\$4,222	\$7,823
Redevelopment	431,189	0.472 %	\$1,002		\$1,002	\$1,175	\$2,177
Redevelopment Revolving	120,858	0.132 %	\$281		\$281	\$329	\$610
Redevelopment Tax	100						

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>
Tourism Authority	363,619	0.398 %	\$845		\$845	\$990	\$1,835
Tricounty Railway	469,099	0.514 %	\$1,090		\$1,090	\$1,278	\$2,368
Sierra Forest Fire Protect	554,912	0.608 %	\$1,289		\$1,289	\$1,512	\$2,801
Sub-Conservancy District	372,389	0.408 %	\$865		\$865	\$1,014	\$1,879
Controller Trust Fund	39,839	0.044 %	\$93		\$93	\$109	\$202
Medical	336,163	0.368 %	\$781		\$781	\$916	\$1,697
Environmental Health	248,836	0.273 %	\$578		\$578	\$678	\$1,256
Investigations	2,149,140	2.355 %	\$4,994		\$4,994	\$5,854	\$10,848
Justice Court	188,651	0.207 %	\$438		\$438	\$514	\$952
Ice Rink	68,586	0.075 %	\$159		\$159	\$187	\$346
Northgate	30,410	0.033 %	\$71		\$71	\$83	\$154
Capital Projects	99,350	0.109 %	\$231		\$231	\$271	\$502
911 Surcharge	238,859	0.262 %	\$555		\$555	\$651	\$1,206
Community Support	337		\$1		\$1	\$1	\$2
Wildland Fire Management	104,734	0.115 %	\$243		\$243	\$285	\$528
School Debt Service	500		\$1		\$1	(\$6)	(\$5)
Total	<u>91,261,954</u>	<u>100.000 %</u>	<u>\$212,051</u>		<u>\$212,051</u>	<u>\$248,590</u>	<u>\$460,641</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	\$1,590	\$1,590
Records Management	\$602	\$602
Public Safety Complex	\$1,368	\$1,368
Treasurer	\$2,339	\$2,339
District Attorney	\$10,367	\$10,367
City Manager	\$2,942	\$2,942
Finance	\$3,102	\$3,102
Human Resources	\$1,284	\$1,284
Information Technology	\$7,521	\$7,521
Purchasing	\$680	\$680
City Hall	\$461	\$461
Internal Auditor	\$291	\$291
Dispatch	\$8,474	\$8,474
Public Works	\$10,899	\$10,899
Facilities Maintenance	\$7,068	\$7,068
Recorder	\$1,955	\$1,955
Elections	\$1,091	\$1,091
Assessor	\$3,417	\$3,417
Public Defender	\$6,467	\$6,467
Community Support	\$2	\$2
Economic Development	\$3,063	\$3,063
Geographic Information Systems	\$1,368	\$1,368
Northgate	\$154	\$154
Welfare	\$2,007	\$2,007
Planning	\$2,003	\$2,003
Business License	\$782	\$782
Code Enforcement	\$523	\$523
Sheriff Administration	\$5,764	\$5,764
Investigations	\$10,848	\$10,848
Sheriff Operations	\$28,952	\$28,952
Sheriff General Services	\$3,352	\$3,352
Detention Facility	\$18,191	\$18,191
Trinet Grant	\$567	\$567
Fire Administration	\$1,623	\$1,623
Warren Engine Co. No. 1	\$2	\$2
Fire Operations	\$32,458	\$32,458
Fire Prevention	\$1,590	\$1,590
Fire Training	\$2,639	\$2,639
Emergency Management	\$658	\$658
Wildland Fire Management	\$528	\$528
Juvenile Court	\$2,151	\$2,151

Board of Supervisors
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Countywide Support</u>
Juvenile Probation	\$6,728	\$6,728
Juvenile Detention	\$6,575	\$6,575
Justice Court	\$14,711	\$14,711
Alternative Sentencing	\$5,351	\$5,351
Justice Court	\$952	\$952
Parks Administration	\$2,913	\$2,913
Park Maintenance	\$5,144	\$5,144
Grants, Gifts, Donations	\$699	\$699
Swimming Pool	\$3,068	\$3,068
Community Center	\$1,532	\$1,532
Recreation	\$1,607	\$1,607
Pony Express Pavilion	\$98	\$98
Ice Rink	\$346	\$346
Sports	\$1,964	\$1,964
Library	\$7,547	\$7,547
Health	\$2,335	\$2,335
Landfill Administration	\$6,747	\$6,747
Medical	\$1,697	\$1,697
Environmental Health	\$1,256	\$1,256
Animal Services	\$2,928	\$2,928
Cooperative Extension	\$815	\$815
Supplemental Indigent	\$6,406	\$6,406
Capital Projects	\$502	\$502
Senior Citizens	\$2,036	\$2,036
Carson City Transit	\$4,990	\$4,990
Library Gift	\$350	\$350
Administrative Assessment	\$352	\$352
Traffic/Transportation	\$370	\$370
Regional Transportation	\$3,836	\$3,836
Quality of Life	\$5,492	\$5,492
Street Maintenance	\$15,334	\$15,334
Grant Fund	\$14,557	\$14,557
Commissary Fund	\$1,195	\$1,195
911 Surcharge	\$1,206	\$1,206
Capital Facilities	\$11	\$11
Residential Construction	\$187	\$187
Debt Svc-Carson City	\$7	\$7
Ambulance	\$19,021	\$19,021
Stormwater Drainage	\$2,047	\$2,047
Sewer Operation	\$17,831	\$17,831
Sewer Capitalization	\$255	\$255

Board of Supervisors
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Countywide Support</u>
Water	\$29,470	\$29,470
Building Permits	\$1,902	\$1,902
Cemetery	\$810	\$810
Fleet Management	\$6,406	\$6,406
Group Medical Insurance	\$37,878	\$37,878
Workers Compensation Ins	\$2,344	\$2,344
Insurance Fund	\$7,823	\$7,823
Redevelopment	\$2,177	\$2,177
Redevelopment Revolving	\$610	\$610
Redevelopment Tax		
School Debt Service	(\$5)	(\$5)
Tourism Authority	\$1,835	\$1,835
Tricounty Railway	\$2,368	\$2,368
Sierra Forest Fire Protect	\$2,801	\$2,801
Sub-Conservancy District	\$1,879	\$1,879
Controller Trust Fund	\$202	\$202
Total	<u>\$460,641</u>	<u>\$460,641</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>
	\$314,913			\$314,913
Allocated additions:				
1010100 - Board of Supervisors	\$732	\$858	\$1,590	
1010214 - Records Management		\$25,681	\$25,681	
1010600 - City Manager		\$2,347	\$2,347	
1010701 - Finance		\$2,374	\$2,374	
1010705 - Human Resources		\$15,145	\$15,145	
1010710 - Information Technology		\$4,328	\$4,328	
1010720 - Purchasing		\$21	\$21	
1010800 - Internal Auditor		\$251	\$251	
Total allocated additions:	<u>\$732</u>	<u>\$51,005</u>	<u>\$51,737</u>	<u>\$51,737</u>
Total to be allocated	<u><u>\$315,645</u></u>	<u><u>\$51,005</u></u>		<u><u>\$366,650</u></u>

Clerk
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Boards & Commission</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$224,832		\$224,832
FRINGE BENEFITS	\$70,786		\$70,786
<u>Other Expense and Cost</u>			
SERVICE AND SUPPLIES	\$19,295		\$19,295
Departmental Expenditures	\$314,913		\$314,913
Additions: 1st			
Other	\$732	\$732	
Functional Cost	\$315,645	\$732	\$314,913
Reallocate Admin		(\$732)	\$732
Allocable Costs	\$315,645		\$315,645
1st Allocation	\$315,645		\$315,645
Additions: 2nd			
Other	\$51,005	\$51,005	
Functional Cost	\$51,005	\$51,005	
Reallocate Admin		(\$51,005)	\$51,005
Allocable Costs	\$51,005		\$51,005
2nd Allocation	\$51,005		\$51,005
Total allocated	\$366,650		\$366,650

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>
Regional Transportation	12	8.392 %	\$26,488		\$26,488	\$10,374	\$36,862
Quality of Life	15	10.490 %	\$33,110		\$33,110	\$12,967	\$46,077
Debt Svc-Carson City	2	1.399 %	\$4,415		\$4,415	\$1,729	\$6,144
Redevelopment Revolving	12	8.392 %	\$26,488		\$26,488	\$10,374	\$36,862
Airport	12	8.392 %	\$26,488		\$26,488	\$10,374	\$36,862
Board of Supervisors	84	58.741 %	\$185,414		\$185,414		\$185,414
Internal Auditor	6	4.194 %	\$13,242		\$13,242	\$5,187	\$18,429
Total	143	100.000 %	\$315,645		\$315,645	\$51,005	\$366,650

(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 & Commission</u>
Board of Supervisors	\$185,414	\$185,414
Internal Auditor	\$18,429	\$18,429
Airport	\$36,862	\$36,862
Regional Transportation	\$36,862	\$36,862
Quality of Life	\$46,077	\$46,077
Debt Svc-Carson City	\$6,144	\$6,144
Redevelopment Revolving	\$36,862	\$36,862
Total	<u>\$366,650</u>	<u>\$366,650</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>
	\$119,325			\$119,325
Allocated additions:				
1 - Building Use Charge	\$16,644		\$16,644	
2 - Equipment Use Charge	\$7,043		\$7,043	
1010100 - Board of Supervisors	\$277	\$325	\$602	
1010215 - Public Safety Complex		\$9,183	\$9,183	
1010600 - City Manager		\$889	\$889	
1010701 - Finance		\$1,116	\$1,116	
1010705 - Human Resources		\$86	\$86	
1010710 - Information Technology		\$1,505	\$1,505	
1010720 - Purchasing		\$17	\$17	
1010800 - Internal Auditor		\$95	\$95	
1015034 - Facilities Maintenance		\$7,195	\$7,195	
Total allocated additions:	<u>\$23,964</u>	<u>\$20,411</u>	<u>\$44,375</u>	<u>\$44,375</u>
Total to be allocated	<u>\$143,289</u>	<u>\$20,411</u>		<u>\$163,700</u>

Records Management
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Records Management</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$81,362		\$81,362
FRINGE BENEFITS	\$22,339		\$22,339
<u>Other Expense and Cost</u>			
SERVICE AND SUPPLIES	\$15,624		\$15,624
Departmental Expenditures	\$119,325		\$119,325
Additions: 1st			
Other	\$23,964	\$23,964	
Functional Cost	\$143,289	\$23,964	\$119,325
Reallocate Admin		(\$23,964)	\$23,964
Allocable Costs	\$143,289		\$143,289
1st Allocation	\$143,289		\$143,289
Additions: 2nd			
Other	\$20,411	\$20,411	
Functional Cost	\$20,411	\$20,411	
Reallocate Admin		(\$20,411)	\$20,411
Allocable Costs	\$20,411		\$20,411
2nd Allocation	\$20,411		\$20,411
Total allocated	\$163,700		\$163,700

Records Management
Detail allocation of
Records Management

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Clerk	50,448	17.922 %	\$25,681		\$25,681		\$25,681
Justice Court	230,991	82.062 %	\$117,586		\$117,586	\$20,411	\$137,997
Board of Supervisors	44	0.016 %	\$22		\$22		\$22
Total	281,483	100.000 %	\$143,289		\$143,289	\$20,411	\$163,700

(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	\$22	\$22
Clerk	\$25,681	\$25,681
Justice Court	\$137,997	\$137,997
Total	\$163,700	\$163,700

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>
	\$271,045			\$271,045
Allocated additions:				
1010100 - Board of Supervisors	\$630	\$738	\$1,368	
1010600 - City Manager		\$2,020	\$2,020	
1010701 - Finance		\$2,479	\$2,479	
1010720 - Purchasing		\$297	\$297	
1010800 - Internal Auditor		\$216	\$216	
Total allocated additions:	<u>\$630</u>	<u>\$5,750</u>	<u>\$6,380</u>	<u>\$6,380</u>
Total to be allocated	<u><u>\$271,675</u></u>	<u><u>\$5,750</u></u>		<u><u>\$277,425</u></u>

Public Safety Complex
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Utilities</u>	<u>Common Costs</u>
<u>Other Expense and Cost</u>				
SALARIES & WAGES				
FRINGE BENEFITS				
<u>Other Expense and Cost</u>				
OFFICE SUPPLIES	\$20,408			\$20,408
POWER	\$181,876		\$181,876	
HEATING	\$65,815		\$65,815	
R&M SERVICES	\$2,946		\$2,946	
Departmental Expenditures	<u>\$271,045</u>		<u>\$250,637</u>	<u>\$20,408</u>
Additions: 1st				
Other	\$630	\$630		
Functional Cost	\$271,675	\$630	\$250,637	\$20,408
Reallocate Admin		(\$630)	\$583	\$47
Allocable Costs	<u>\$271,675</u>		<u>\$251,220</u>	<u>\$20,455</u>
1st Allocation	<u>\$271,675</u>		<u>\$251,220</u>	<u>\$20,455</u>
Additions: 2nd				
Other	\$5,750	\$5,750		
Functional Cost	\$5,750	\$5,750		
Reallocate Admin		(\$5,750)	\$5,317	\$433
Allocable Costs	<u>\$5,750</u>		<u>\$5,317</u>	<u>\$433</u>
2nd Allocation	<u>\$5,750</u>		<u>\$5,317</u>	<u>\$433</u>
Total allocated	<u>\$277,425</u>		<u>\$256,537</u>	<u>\$20,888</u>

Public Safety Complex
Detail allocation of
Utilities

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Recorder	8,147	15.142 %	\$38,039		\$38,039	\$835	\$38,874
Records Management	1,920	3.568 %	\$8,965		\$8,965		\$8,965
Collections	336	0.624 %	\$1,569		\$1,569	\$34	\$1,603
District Attorney	7,358	13.675 %	\$34,355		\$34,355	\$754	\$35,109
Detention Facility	5,590	10.389 %	\$26,100		\$26,100	\$573	\$26,673
Justice Court	30,454	56.602 %	\$142,192		\$142,192	\$3,121	\$145,313
Total	53,805	100.000 %	\$251,220		\$251,220	\$5,317	\$256,537

(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	1.064 %	\$218		\$218		\$218
Recorder	4	4.255 %	\$870		\$870	\$19	\$889
District Attorney	19	20.213 %	\$4,135		\$4,135	\$88	\$4,223
Sheriff Administration	7	7.447 %	\$1,523		\$1,523	\$33	\$1,556
Detention Facility	32	34.043 %	\$6,963		\$6,963	\$149	\$7,112
Justice Court	31	32.978 %	\$6,746		\$6,746	\$144	\$6,890
Total	94	100.000 %	\$20,455		\$20,455	\$433	\$20,888

(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	\$9,183	\$8,965	\$218
District Attorney	\$39,332	\$35,109	\$4,223
Recorder	\$39,763	\$38,874	\$889
Collections	\$1,603	\$1,603	
Sheriff Administration	\$1,556		\$1,556
Detention Facility	\$33,785	\$26,673	\$7,112
Justice Court	\$152,203	\$145,313	\$6,890
Total	\$277,425	\$256,537	\$20,888

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 based on the count of bond payments by Fund.
- **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 custody 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>
	\$463,330			\$463,330
Allocated additions:				
1 - Building Use Charge	\$6,612		\$6,612	
2 - Equipment Use Charge	\$1,382		\$1,382	
1010100 - Board of Supervisors	\$1,077	\$1,262	\$2,339	
1010600 - City Manager		\$3,453	\$3,453	
1010701 - Finance		\$3,409	\$3,409	
1010705 - Human Resources		\$172	\$172	
1010710 - Information Technology		\$10,338	\$10,338	
1010720 - Purchasing		\$65	\$65	
1010730 - City Hall		\$11,958	\$11,958	
1010800 - Internal Auditor		\$370	\$370	
1015034 - Facilities Maintenance		\$9,793	\$9,793	
Total allocated additions:	<u>\$9,071</u>	<u>\$40,820</u>	<u>\$49,891</u>	<u>\$49,891</u>
Total to be allocated	<u>\$472,401</u>	<u>\$40,820</u>		<u>\$513,221</u>

Treasurer
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & 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>
<u>Wages & Benefits</u>										
SALARIES & WAGES	\$287,393	\$89,322	\$8,363	\$58,887	\$12,530	\$45,897	\$47,880	\$16,209	\$4,570	\$3,735
FRINGE BENEFITS	\$116,933	\$36,343	\$3,403	\$23,960	\$5,098	\$18,674	\$19,481	\$6,595	\$1,859	\$1,520
<u>Other Expense and Cost</u>										
SERVICES & SUPPLIES	\$13,136	\$4,083	\$382	\$2,692	\$573	\$2,098	\$2,188	\$741	\$209	\$170
BANKING FEES	\$24,366	\$2,437		\$14,620			\$7,309			
MAINT SERVICE CONTRA	\$21,502			\$5,376			\$5,376	\$5,376	\$5,374	
Departmental Expenditures	\$463,330	\$132,185	\$12,148	\$105,535	\$18,201	\$66,669	\$82,234	\$28,921	\$12,012	\$5,425
Additions: 1st										
Other	\$9,071	\$9,071								
Functional Cost	\$472,401	\$141,256	\$12,148	\$105,535	\$18,201	\$66,669	\$82,234	\$28,921	\$12,012	\$5,425
Reallocate Admin		(\$141,256)	\$5,182	\$45,018	\$7,764	\$28,439	\$35,078	\$12,337	\$5,124	\$2,314
Allocable Costs	\$472,401		\$17,330	\$150,553	\$25,965	\$95,108	\$117,312	\$41,258	\$17,136	\$7,739
Unallocated	(\$117,312)						(\$117,312)			
1st Allocation	\$355,089		\$17,330	\$150,553	\$25,965	\$95,108		\$41,258	\$17,136	\$7,739
Additions: 2nd										
Other	\$40,820	\$40,820								
Functional Cost	\$40,820	\$40,820								
Reallocate Admin		(\$40,820)	\$1,497	\$13,009	\$2,244	\$8,218	\$10,137	\$3,565	\$1,481	\$669
Allocable Costs	\$40,820		\$1,497	\$13,009	\$2,244	\$8,218	\$10,137	\$3,565	\$1,481	\$669
Unallocated	(\$10,137)						(\$10,137)			
2nd Allocation	\$30,683		\$1,497	\$13,009	\$2,244	\$8,218		\$3,565	\$1,481	\$669
Total allocated	\$385,772		\$18,827	\$163,562	\$28,209	\$103,326		\$44,823	\$18,617	\$8,408

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	771,720	3.528 %	\$611		\$611	\$53	\$664
V&T Spec. Infrastructure	1,116,844	5.106 %	\$885		\$885	\$76	\$961
Quality of Life	723,925	3.309 %	\$574		\$574	\$50	\$624
Stormwater Drainage	547,264	2.502 %	\$434		\$434	\$37	\$471
Sewer Operation	2,555,518	11.683 %	\$2,025		\$2,025	\$175	\$2,200
Water	4,967,343	22.708 %	\$3,935		\$3,935	\$340	\$4,275
School Debt Service	4,633,592	21.183 %	\$3,671		\$3,671	\$317	\$3,988
Sheriff Administration	975,705	4.460 %	\$773		\$773	\$67	\$840
Parks Administration	351,440	1.607 %	\$278		\$278	\$24	\$302
All Other	2,245,267	10.264 %	\$1,779		\$1,779	\$154	\$1,933
Senior Citizens	148,400	0.678 %	\$118		\$118	\$10	\$128
Regional Transportation	1,718,435	7.856 %	\$1,361		\$1,361	\$118	\$1,479
Debt Svc-Carson City	604,238	2.762 %	\$479		\$479	\$41	\$520
Fleet Management	79,092	0.362 %	\$63		\$63	\$5	\$68
Redevelopment Tax	374,427	1.712 %	\$297		\$297	\$26	\$323
Tricounty Railway	61,337	0.280 %	\$47		\$47	\$4	\$51
Total	<u>21,874,547</u>	<u>100.000 %</u>	<u>\$17,330</u>		<u>\$17,330</u>	<u>\$1,497</u>	<u>\$18,827</u>

(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 %	\$50,184		\$50,184	\$4,336	\$54,520
Water	33	33.333 %	\$50,184		\$50,184	\$4,336	\$54,520
Stormwater Drainage	33	33.334 %	\$50,185		\$50,185	\$4,337	\$54,522
Total	99	100.000 %	\$150,553		\$150,553	\$13,009	\$163,562

(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 %	\$764		\$764	\$66	\$830
Airport	1	2.941 %	\$764		\$764	\$66	\$830
Cooperative Extension	1	2.941 %	\$764		\$764	\$66	\$830
Supplemental Indigent	1	2.941 %	\$764		\$764	\$66	\$830
Capital Projects	1	2.941 %	\$764		\$764	\$66	\$830
Senior Citizens	1	2.941 %	\$764		\$764	\$66	\$830
Capital Acquisition	1	2.941 %	\$764		\$764	\$66	\$830
Carson City Transit	1	2.941 %	\$764		\$764	\$66	\$830
Library Gift	1	2.941 %	\$764		\$764	\$66	\$830
Administrative Assessment	1	2.941 %	\$764		\$764	\$66	\$830
Traffic/Transportation	1	2.941 %	\$764		\$764	\$66	\$830
Regional Transportation	1	2.941 %	\$764		\$764	\$66	\$830
V&T Spec. Infrastructure	1	2.941 %	\$764		\$764	\$66	\$830
Quality of Life	1	2.941 %	\$764		\$764	\$66	\$830
Street Maintenance	1	2.941 %	\$764		\$764	\$66	\$830
Grant Fund	1	2.941 %	\$764		\$764	\$66	\$830
Commissary Fund	1	2.941 %	\$764		\$764	\$66	\$830
Firefighter Retirement Medical	1	2.941 %	\$764		\$764	\$66	\$830
Capital Facilities	1	2.941 %	\$764		\$764	\$66	\$830
Residential Construction	1	2.941 %	\$764		\$764	\$66	\$830
Debt Svc-Carson City	1	2.941 %	\$764		\$764	\$66	\$830
Ambulance	1	2.941 %	\$764		\$764	\$66	\$830
Sewer Operation	1	2.941 %	\$764		\$764	\$66	\$830
Sewer Capitalization	1	2.941 %	\$764		\$764	\$66	\$830
Water	1	2.941 %	\$764		\$764	\$66	\$830
Building Permits	1	2.941 %	\$764		\$764	\$66	\$830
Cemetery	1	2.941 %	\$764		\$764	\$66	\$830
Fleet Management	1	2.941 %	\$764		\$764	\$66	\$830
Group Medical Insurance	1	2.941 %	\$764		\$764	\$66	\$830
Workers Compensation Ins	1	2.941 %	\$764		\$764	\$66	\$830
Insurance Fund	1	2.941 %	\$764		\$764	\$66	\$830
Redevelopment	1	2.941 %	\$764		\$764	\$66	\$830
Redevelopment Revolving	1	2.941 %	\$764		\$764	\$66	\$830
Redevelopment Tax	1	2.947 %	\$753		\$753	\$66	\$819
Total	34	100.000 %	\$25,965		\$25,965	\$2,244	\$28,209

(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 %	\$2,797		\$2,797	\$242	\$3,039
Airport	1	2.941 %	\$2,797		\$2,797	\$242	\$3,039
Cooperative Extension	1	2.941 %	\$2,797		\$2,797	\$242	\$3,039
Supplemental Indigent	1	2.941 %	\$2,797		\$2,797	\$242	\$3,039
Capital Projects	1	2.941 %	\$2,797		\$2,797	\$242	\$3,039
Senior Citizens	1	2.941 %	\$2,797		\$2,797	\$242	\$3,039
Capital Acquisition	1	2.941 %	\$2,797		\$2,797	\$242	\$3,039
Carson City Transit	1	2.941 %	\$2,797		\$2,797	\$242	\$3,039
Library Gift	1	2.941 %	\$2,797		\$2,797	\$242	\$3,039
Administrative Assessment	1	2.941 %	\$2,797		\$2,797	\$242	\$3,039
Traffic/Transportation	1	2.941 %	\$2,797		\$2,797	\$242	\$3,039
Regional Transportation	1	2.941 %	\$2,797		\$2,797	\$242	\$3,039
V&T Spec. Infrastructure	1	2.941 %	\$2,797		\$2,797	\$242	\$3,039
Quality of Life	1	2.941 %	\$2,797		\$2,797	\$242	\$3,039
Street Maintenance	1	2.941 %	\$2,797		\$2,797	\$242	\$3,039
Grant Fund	1	2.941 %	\$2,797		\$2,797	\$242	\$3,039
Commissary Fund	1	2.941 %	\$2,797		\$2,797	\$242	\$3,039
Firefighter Retirement Medical	1	2.941 %	\$2,797		\$2,797	\$242	\$3,039
Capital Facilities	1	2.941 %	\$2,797		\$2,797	\$242	\$3,039
Residential Construction	1	2.941 %	\$2,797		\$2,797	\$242	\$3,039
Debt Svc-Carson City	1	2.941 %	\$2,797		\$2,797	\$242	\$3,039
Ambulance	1	2.941 %	\$2,797		\$2,797	\$242	\$3,039
Sewer Operation	1	2.941 %	\$2,797		\$2,797	\$242	\$3,039
Sewer Capitalization	1	2.941 %	\$2,797		\$2,797	\$242	\$3,039
Water	1	2.941 %	\$2,797		\$2,797	\$242	\$3,039
Building Permits	1	2.941 %	\$2,797		\$2,797	\$242	\$3,039
Cemetery	1	2.941 %	\$2,797		\$2,797	\$242	\$3,039
Fleet Management	1	2.941 %	\$2,797		\$2,797	\$242	\$3,039
Group Medical Insurance	1	2.941 %	\$2,797		\$2,797	\$242	\$3,039
Workers Compensation Ins	1	2.941 %	\$2,797		\$2,797	\$242	\$3,039
Insurance Fund	1	2.941 %	\$2,797		\$2,797	\$242	\$3,039
Redevelopment	1	2.941 %	\$2,797		\$2,797	\$242	\$3,039
Redevelopment Revolving	1	2.941 %	\$2,797		\$2,797	\$242	\$3,039
Redevelopment Tax	1	2.947 %	\$2,807		\$2,807	\$232	\$3,039
Total	34	100.000 %	\$95,108		\$95,108	\$8,218	\$103,326

(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 %	\$41,258		\$41,258	\$3,565	\$44,823
Total	1	100.000 %	\$41,258		\$41,258	\$3,565	\$44,823

(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 %	\$17,136		\$17,136	\$1,481	\$18,617
Total	1	100.000 %	\$17,136		\$17,136	\$1,481	\$18,617

(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 %	\$7,739		\$7,739	\$669	\$8,408
Total	1	100.000 %	\$7,739		\$7,739	\$669	\$8,408

(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	\$840	\$840						
Parks Administration	\$302	\$302						
Landfill Administration	\$18,617						\$18,617	
Non-Departmental	\$3,869			\$830	\$3,039			
Airport	\$3,869			\$830	\$3,039			
Cooperative Extension	\$3,869			\$830	\$3,039			
Supplemental Indigent	\$3,869			\$830	\$3,039			
Capital Projects	\$4,533	\$664		\$830	\$3,039			
Senior Citizens	\$3,997	\$128		\$830	\$3,039			
Capital Acquisition	\$3,869			\$830	\$3,039			
Carson City Transit	\$12,277			\$830	\$3,039			\$8,408
Library Gift	\$3,869			\$830	\$3,039			
Administrative Assessment	\$3,869			\$830	\$3,039			
Traffic/Transportation	\$48,692			\$830	\$3,039	\$44,823		
Regional Transportation	\$5,348	\$1,479		\$830	\$3,039			
V&T Spec. Infrastructure	\$4,830	\$961		\$830	\$3,039			
Quality of Life	\$4,493	\$624		\$830	\$3,039			
Street Maintenance	\$3,869			\$830	\$3,039			
Grant Fund	\$3,869			\$830	\$3,039			
Commissary Fund	\$3,869			\$830	\$3,039			
Firefighter Retirement Medical	\$3,869			\$830	\$3,039			
Capital Facilities	\$3,869			\$830	\$3,039			
Residential Construction	\$3,869			\$830	\$3,039			
Debt Svc-Carson City	\$4,389	\$520		\$830	\$3,039			
Ambulance	\$3,869			\$830	\$3,039			
Stormwater Drainage	\$54,993	\$471	\$54,522					
Sewer Operation	\$60,589	\$2,200	\$54,520	\$830	\$3,039			
Sewer Capitalization	\$3,869			\$830	\$3,039			
Water	\$62,664	\$4,275	\$54,520	\$830	\$3,039			
Building Permits	\$3,869			\$830	\$3,039			
Cemetery	\$3,869			\$830	\$3,039			
Fleet Management	\$3,937	\$68		\$830	\$3,039			
Group Medical Insurance	\$3,869			\$830	\$3,039			
Workers Compensation Ins	\$3,869			\$830	\$3,039			
Insurance Fund	\$3,869			\$830	\$3,039			
Redevelopment	\$3,869			\$830	\$3,039			
Redevelopment Revolving	\$3,869			\$830	\$3,039			
Redevelopment Tax	\$4,181	\$323		\$819	\$3,039			
School Debt Service	\$3,988	\$3,988						
Tricounty Railway	\$51	\$51						
All Other	\$1,933	\$1,933						

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>
Total	\$385,772	\$18,827	\$163,562	\$28,209	\$103,326	\$44,823	\$18,617	\$8,408

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>
	\$2,059,084			\$2,059,084
Allocated additions:				
1 - Building Use Charge	\$63,786		\$63,786	
2 - Equipment Use Charge	\$11,900		\$11,900	
1010100 - Board of Supervisors	\$4,772	\$5,595	\$10,367	
1010215 - Public Safety Complex	\$38,490	\$842	\$39,332	
1010600 - City Manager		\$15,305	\$15,305	
1010701 - Finance		\$13,211	\$13,211	
1010705 - Human Resources		\$9,586	\$9,586	
1010710 - Information Technology		\$28,661	\$28,661	
1010720 - Purchasing		\$87	\$87	
1010800 - Internal Auditor		\$1,640	\$1,640	
1015034 - Facilities Maintenance		\$27,573	\$27,573	
Total allocated additions:	<u>\$118,948</u>	<u>\$102,500</u>	<u>\$221,448</u>	<u>\$221,448</u>
Total to be allocated	<u>\$2,178,032</u>	<u>\$102,500</u>		<u>\$2,280,532</u>

District Attorney
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Departmental Support</u>	<u>Prosecution</u>
<u>Wages & Benefits</u>				
SALARIES & WAGES	\$1,418,670	\$123,424	\$460,784	\$834,462
FRINGE BENEFITS	\$556,122	\$48,383	\$180,628	\$327,111
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$61,081	\$5,314	\$19,839	\$35,928
PROSECUTION SERVICE & SUPPLIES	\$23,211			\$23,211
Departmental Expenditures	\$2,059,084	\$177,121	\$661,251	\$1,220,712
Additions: 1st				
Building Use Charge	\$63,786		\$17,688	\$46,098
Other	\$55,162	\$55,162		
Functional Cost	\$2,178,032	\$232,283	\$678,939	\$1,266,810
Reallocate Admin		(\$232,283)	\$81,616	\$150,667
Allocable Costs	\$2,178,032		\$760,555	\$1,417,477
Unallocated	(\$1,417,477)			(\$1,417,477)
1st Allocation	\$760,555		\$760,555	
Additions: 2nd				
Facilities Maintenance	\$27,573		\$7,646	\$19,927
Other	\$74,927	\$74,927		
Functional Cost	\$102,500	\$74,927	\$7,646	\$19,927
Reallocate Admin		(\$74,927)	\$26,327	\$48,600
Allocable Costs	\$102,500		\$33,973	\$68,527
Unallocated	(\$68,527)			(\$68,527)
2nd Allocation	\$33,973		\$33,973	
Total allocated	\$794,528		\$794,528	

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	189	5.819 %	\$44,256		\$44,256		\$44,256
Recorder	88	2.709 %	\$20,606		\$20,606	\$977	\$21,583
City Manager	340	10.468 %	\$79,615		\$79,615	\$3,776	\$83,391
Human Resources	86	2.648 %	\$20,138		\$20,138	\$955	\$21,093
Purchasing	20	0.616 %	\$4,683		\$4,683	\$222	\$4,905
Sheriff Administration	141	4.341 %	\$33,017		\$33,017	\$1,566	\$34,583
Fire Administration	23	0.708 %	\$5,386		\$5,386	\$255	\$5,641
Public Works	26	0.800 %	\$6,088		\$6,088	\$289	\$6,377
Library	66	2.032 %	\$15,455		\$15,455	\$733	\$16,188
Health	202	6.219 %	\$47,301		\$47,301	\$2,243	\$49,544
Carson City Transit	8	0.246 %	\$1,873		\$1,873	\$89	\$1,962
Regional Transportation	62	1.909 %	\$14,518		\$14,518	\$689	\$15,207
Finance	43	1.324 %	\$10,069		\$10,069	\$478	\$10,547
Planning	60	1.847 %	\$14,050		\$14,050	\$666	\$14,716
Street Maintenance	12	0.369 %	\$2,810		\$2,810	\$133	\$2,943
Ambulance	8	0.246 %	\$1,873		\$1,873	\$89	\$1,962
Stormwater Drainage	6	0.185 %	\$1,405		\$1,405	\$67	\$1,472
Sewer Operation	9	0.277 %	\$2,107		\$2,107	\$100	\$2,207
Water	70	2.155 %	\$16,391		\$16,391	\$777	\$17,168
Building Permits	18	0.554 %	\$4,215		\$4,215	\$200	\$4,415
Insurance Fund	138	4.249 %	\$32,314		\$32,314	\$1,533	\$33,847
Redevelopment	192	5.911 %	\$44,959		\$44,959	\$2,132	\$47,091
Assessor	16	0.493 %	\$3,747		\$3,747	\$178	\$3,925
Information Technology	17	0.523 %	\$3,981		\$3,981	\$189	\$4,170
Quality of Life	98	3.017 %	\$22,948		\$22,948	\$1,088	\$24,036
Juvenile Court	1,092	33.621 %	\$255,704		\$255,704	\$12,128	\$267,832
Parks Administration	202	6.219 %	\$47,301		\$47,301	\$2,243	\$49,544
Workers Compensation Ins	16	0.495 %	\$3,745		\$3,745	\$178	\$3,923
Total	3,248	100.000 %	\$760,555		\$760,555	\$33,973	\$794,528

(A) Alloc basis: Departmental Support

Source: DA Salary & Wage Sheet

District Attorney
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Departmental Support</u>
Board of Supervisors	\$44,256	\$44,256
City Manager	\$83,391	\$83,391
Finance	\$10,547	\$10,547
Human Resources	\$21,093	\$21,093
Information Technology	\$4,170	\$4,170
Purchasing	\$4,905	\$4,905
Public Works	\$6,377	\$6,377
Recorder	\$21,583	\$21,583
Assessor	\$3,925	\$3,925
Planning	\$14,716	\$14,716
Sheriff Administration	\$34,583	\$34,583
Fire Administration	\$5,641	\$5,641
Juvenile Court	\$267,832	\$267,832
Parks Administration	\$49,544	\$49,544
Library	\$16,188	\$16,188
Health	\$49,544	\$49,544
Carson City Transit	\$1,962	\$1,962
Regional Transportation	\$15,207	\$15,207
Quality of Life	\$24,036	\$24,036
Street Maintenance	\$2,943	\$2,943
Ambulance	\$1,962	\$1,962
Stormwater Drainage	\$1,472	\$1,472
Sewer Operation	\$2,207	\$2,207
Water	\$17,168	\$17,168
Building Permits	\$4,415	\$4,415
Workers Compensation Ins	\$3,923	\$3,923
Insurance Fund	\$33,847	\$33,847
Redevelopment	\$47,091	\$47,091
Total	<u>\$794,528</u>	<u>\$794,528</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>
	\$582,820			\$582,820
Allocated additions:				
1 - Building Use Charge	\$11,521		\$11,521	
2 - Equipment Use Charge	\$1,946		\$1,946	
1010100 - Board of Supervisors	\$1,354	\$1,588	\$2,942	
1010500 - District Attorney	\$79,615	\$3,776	\$83,391	
1010701 - Finance		\$4,143	\$4,143	
1010705 - Human Resources		\$86	\$86	
1010710 - Information Technology		\$5,291	\$5,291	
1010720 - Purchasing		\$740	\$740	
1010730 - City Hall		\$14,566	\$14,566	
1010800 - Internal Auditor		\$465	\$465	
1015034 - Facilities Maintenance		\$17,063	\$17,063	
Total allocated additions:	<u>\$94,436</u>	<u>\$47,718</u>	<u>\$142,154</u>	<u>\$142,154</u>
Total to be allocated	<u>\$677,256</u>	<u>\$47,718</u>		<u>\$724,974</u>

**City Manager
Schedule of costs to be
allocated by function**

	<u>Total</u>	<u>General & Admin</u>	<u>City Manager</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$268,176		\$268,176
FRINGE BENEFITS	\$106,619		\$106,619
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$208,025		\$208,025
Departmental Expenditures	\$582,820		\$582,820
Additions: 1st			
Other	\$94,436	\$94,436	
Functional Cost	\$677,256	\$94,436	\$582,820
Reallocate Admin		(\$94,436)	\$94,436
Allocable Costs	\$677,256		\$677,256
1st Allocation	\$677,256		\$677,256
Additions: 2nd			
Other	\$47,718	\$47,718	
Functional Cost	\$47,718	\$47,718	
Reallocate Admin		(\$47,718)	\$47,718
Allocable Costs	\$47,718		\$47,718
2nd Allocation	\$47,718		\$47,718
Total allocated	\$724,974		\$724,974

**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	208,809	0.230 %	\$1,556		\$1,556		\$1,556
Clerk	314,913	0.346 %	\$2,347		\$2,347		\$2,347
Recorder	387,169	0.426 %	\$2,885		\$2,885	\$211	\$3,096
Records Management	119,325	0.131 %	\$889		\$889		\$889
Public Safety Complex	271,045	0.298 %	\$2,020		\$2,020		\$2,020
Elections	216,186	0.238 %	\$1,611		\$1,611	\$118	\$1,729
Treasurer	463,330	0.510 %	\$3,453		\$3,453		\$3,453
Assessor	676,947	0.745 %	\$5,044		\$5,044	\$369	\$5,413
District Attorney	2,053,924	2.260 %	\$15,305		\$15,305		\$15,305
Public Defender	1,281,167	1.410 %	\$9,547		\$9,547	\$699	\$10,246
Economic Development	606,699	0.668 %	\$4,521		\$4,521	\$331	\$4,852
Finance	614,649	0.676 %	\$4,580		\$4,580	\$335	\$4,915
Human Resources	254,540	0.280 %	\$1,897		\$1,897	\$139	\$2,036
Information Technology	1,490,032	1.639 %	\$11,103		\$11,103	\$813	\$11,916
Geographic Information Systems	271,000	0.298 %	\$2,019		\$2,019	\$148	\$2,167
Purchasing	134,879	0.148 %	\$1,005		\$1,005	\$74	\$1,079
City Hall	91,404	0.101 %	\$681		\$681	\$50	\$731
Welfare	397,517	0.437 %	\$2,962		\$2,962	\$217	\$3,179
Internal Auditor	57,617	0.063 %	\$429		\$429	\$31	\$460
Planning	396,957	0.437 %	\$2,958		\$2,958	\$217	\$3,175
Business License	154,974	0.171 %	\$1,155		\$1,155	\$85	\$1,240
Code Enforcement	103,510	0.114 %	\$771		\$771	\$56	\$827
Sheriff Administration	1,141,978	1.256 %	\$8,510		\$8,510	\$623	\$9,133
Sheriff Operations	5,735,943	6.311 %	\$42,742		\$42,742	\$3,130	\$45,872
Sheriff General Services	664,082	0.731 %	\$4,948		\$4,948	\$362	\$5,310
Detention Facility	3,603,830	3.965 %	\$26,854		\$26,854	\$1,966	\$28,820
Dispatch	1,678,797	1.847 %	\$12,510		\$12,510	\$916	\$13,426
Trinet Grant	112,352	0.124 %	\$837		\$837	\$61	\$898
Fire Administration	321,500	0.354 %	\$2,396		\$2,396	\$175	\$2,571
Warren Engine Co. No. 1	406		\$3		\$3		\$3
Fire Operations	6,430,610	7.075 %	\$47,918		\$47,918	\$3,509	\$51,427
Fire Prevention	314,860	0.346 %	\$2,346		\$2,346	\$172	\$2,518
Fire Training	522,906	0.575 %	\$3,896		\$3,896	\$285	\$4,181
Emergency Management	130,375	0.143 %	\$971		\$971	\$71	\$1,042
Public Works	2,159,287	2.376 %	\$16,090		\$16,090	\$1,178	\$17,268
Juvenile Court	426,163	0.469 %	\$3,176		\$3,176	\$233	\$3,409
Juvenile Probation	1,332,892	1.467 %	\$9,932		\$9,932	\$727	\$10,659
Juvenile Detention	1,302,600	1.433 %	\$9,706		\$9,706	\$711	\$10,417
Justice Court	2,914,454	3.207 %	\$21,717		\$21,717	\$1,590	\$23,307
Alternative Sentencing	1,060,079	1.166 %	\$7,899		\$7,899	\$578	\$8,477
Parks Administration	577,019	0.635 %	\$4,300		\$4,300	\$315	\$4,615

**City Manager
Detail allocation of
City Manager**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Park Maintenance	1,019,146	1.121 %	\$7,594		\$7,594	\$556	\$8,150
Grants, Gifts, Donations	138,520	0.152 %	\$1,032		\$1,032	\$76	\$1,108
Facilities Maintenance	1,400,355	1.541 %	\$10,435		\$10,435	\$764	\$11,199
Swimming Pool	607,864	0.669 %	\$4,530		\$4,530	\$332	\$4,862
Community Center	303,433	0.334 %	\$2,261		\$2,261	\$166	\$2,427
Recreation	318,456	0.350 %	\$2,373		\$2,373	\$174	\$2,547
Pony Express Pavilion	19,307	0.021 %	\$144		\$144	\$11	\$155
Sports	389,040	0.428 %	\$2,899		\$2,899	\$212	\$3,111
Library	1,495,184	1.645 %	\$11,141		\$11,141	\$816	\$11,957
Health	462,664	0.509 %	\$3,448		\$3,448	\$252	\$3,700
Landfill Administration	1,336,747	1.471 %	\$9,961		\$9,961	\$729	\$10,690
Animal Services	580,088	0.638 %	\$4,323		\$4,323	\$317	\$4,640
Cooperative Extension	161,511	0.178 %	\$1,204		\$1,204	\$88	\$1,292
Supplemental Indigent	1,269,197	1.396 %	\$9,457		\$9,457	\$692	\$10,149
Senior Citizens	403,421	0.444 %	\$3,006		\$3,006	\$220	\$3,226
Carson City Transit	988,496	1.088 %	\$7,366		\$7,366	\$539	\$7,905
Library Gift	69,438	0.076 %	\$517		\$517	\$38	\$555
Administrative Assessment	69,579	0.077 %	\$518		\$518	\$38	\$556
Traffic/Transportation	73,259	0.081 %	\$546		\$546	\$40	\$586
Regional Transportation	759,845	0.836 %	\$5,662		\$5,662	\$415	\$6,077
Quality of Life	1,087,967	1.197 %	\$8,107		\$8,107	\$594	\$8,701
Street Maintenance	3,037,913	3.342 %	\$22,637		\$22,637	\$1,658	\$24,295
Grant Fund	2,884,082	3.173 %	\$21,491		\$21,491	\$1,574	\$23,065
Commissary Fund	236,699	0.260 %	\$1,764		\$1,764	\$129	\$1,893
Capital Facilities	2,231	0.002 %	\$17		\$17	\$1	\$18
Residential Construction	37,194	0.041 %	\$277		\$277	\$20	\$297
Debt Svc-Carson City	1,424	0.002 %	\$11		\$11	\$1	\$12
Ambulance	3,768,382	4.146 %	\$28,080		\$28,080	\$2,056	\$30,136
Stormwater Drainage	405,572	0.446 %	\$3,022		\$3,022	\$221	\$3,243
Sewer Operation	3,532,729	3.887 %	\$26,324		\$26,324	\$1,928	\$28,252
Sewer Capitalization	50,541	0.056 %	\$377		\$377	\$28	\$405
Water	5,838,615	6.424 %	\$43,507		\$43,507	\$3,186	\$46,693
Building Permits	376,802	0.415 %	\$2,808		\$2,808	\$206	\$3,014
Cemetery	160,361	0.176 %	\$1,195		\$1,195	\$87	\$1,282
Fleet Management	1,269,098	1.396 %	\$9,457		\$9,457	\$692	\$10,149
Group Medical Insurance	7,504,385	8.257 %	\$55,919		\$55,919	\$4,095	\$60,014
Workers Compensation Ins	464,266	0.511 %	\$3,460		\$3,460	\$253	\$3,713
Insurance Fund	1,549,835	1.705 %	\$11,549		\$11,549	\$846	\$12,395
Redevelopment	431,189	0.474 %	\$3,213		\$3,213	\$235	\$3,448
Redevelopment Revolving	120,858	0.133 %	\$901		\$901	\$66	\$967
Redevelopment Tax	100		\$1		\$1		\$1

**City Manager
Detail allocation of
City Manager**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Tourism Authority	363,619	0.400 %	\$2,710		\$2,710	\$198	\$2,908
Tricounty Railway	469,099	0.516 %	\$3,496		\$3,496	\$256	\$3,752
Sierra Forest Fire Protect	554,912	0.611 %	\$4,135		\$4,135	\$303	\$4,438
Sub-Conservancy District	372,389	0.410 %	\$2,775		\$2,775	\$203	\$2,978
Controller Trust Fund	39,839	0.044 %	\$297		\$297	\$22	\$319
Medical	336,163	0.370 %	\$2,505		\$2,505	\$183	\$2,688
Environmental Health	248,836	0.274 %	\$1,854		\$1,854	\$136	\$1,990
Investigations	2,149,140	2.365 %	\$16,014		\$16,014	\$1,173	\$17,187
Justice Court	188,651	0.208 %	\$1,406		\$1,406	\$103	\$1,509
Ice Rink	68,586	0.075 %	\$511		\$511	\$37	\$548
Northgate	30,410	0.033 %	\$227		\$227	\$17	\$244
Capital Projects	99,350	0.109 %	\$740		\$740	\$54	\$794
911 Surcharge	238,859	0.263 %	\$1,780		\$1,780	\$130	\$1,910
Community Support	337		\$3		\$3		\$3
Wildland Fire Management	104,734	0.115 %	\$780		\$780	\$57	\$837
School Debt Service	500	0.003 %					
Total	<u>90,887,943</u>	<u>100.000 %</u>	<u>\$677,256</u>		<u>\$677,256</u>	<u>\$47,718</u>	<u>\$724,974</u>

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

Source: General Ledger

**City Manager
Departmental Cost
Allocation Summary**

	Total	City Manager
Board of Supervisors	\$1,556	\$1,556
Clerk	\$2,347	\$2,347
Records Management	\$889	\$889
Public Safety Complex	\$2,020	\$2,020
Treasurer	\$3,453	\$3,453
District Attorney	\$15,305	\$15,305
Finance	\$4,915	\$4,915
Human Resources	\$2,036	\$2,036
Information Technology	\$11,916	\$11,916
Purchasing	\$1,079	\$1,079
City Hall	\$731	\$731
Internal Auditor	\$460	\$460
Dispatch	\$13,426	\$13,426
Public Works	\$17,268	\$17,268
Facilities Maintenance	\$11,199	\$11,199
Recorder	\$3,096	\$3,096
Elections	\$1,729	\$1,729
Assessor	\$5,413	\$5,413
Public Defender	\$10,246	\$10,246
Community Support	\$3	\$3
Economic Development	\$4,852	\$4,852
Geographic Information Systems	\$2,167	\$2,167
Northgate	\$244	\$244
Welfare	\$3,179	\$3,179
Planning	\$3,175	\$3,175
Business License	\$1,240	\$1,240
Code Enforcement	\$827	\$827
Sheriff Administration	\$9,133	\$9,133
Investigations	\$17,187	\$17,187
Sheriff Operations	\$45,872	\$45,872
Sheriff General Services	\$5,310	\$5,310
Detention Facility	\$28,820	\$28,820
Trinet Grant	\$898	\$898
Fire Administration	\$2,571	\$2,571
Warren Engine Co. No. 1	\$3	\$3
Fire Operations	\$51,427	\$51,427
Fire Prevention	\$2,518	\$2,518
Fire Training	\$4,181	\$4,181
Emergency Management	\$1,042	\$1,042
Wildland Fire Management	\$837	\$837
Juvenile Court	\$3,409	\$3,409
Juvenile Probation	\$10,659	\$10,659

City Manager
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Manager</u>
Juvenile Detention	\$10,417	\$10,417
Justice Court	\$23,307	\$23,307
Alternative Sentencing Justice Court	\$8,477	\$8,477
Parks Administration	\$1,509	\$1,509
Park Maintenance	\$4,615	\$4,615
Grants, Gifts, Donations	\$8,150	\$8,150
Swimming Pool	\$1,108	\$1,108
Community Center	\$4,862	\$4,862
Recreation	\$2,427	\$2,427
Pony Express Pavilion	\$2,547	\$2,547
Ice Rink	\$155	\$155
Sports	\$548	\$548
Library	\$3,111	\$3,111
Health	\$11,957	\$11,957
Landfill Administration	\$3,700	\$3,700
Medical	\$10,690	\$10,690
Environmental Health	\$2,688	\$2,688
Animal Services	\$1,990	\$1,990
Cooperative Extension	\$4,640	\$4,640
Supplemental Indigent	\$1,292	\$1,292
Capital Projects	\$10,149	\$10,149
Senior Citizens	\$794	\$794
Carson City Transit	\$3,226	\$3,226
Library Gift	\$7,905	\$7,905
Administrative Assessment	\$555	\$555
Traffic/Transportation	\$556	\$556
Regional Transportation	\$586	\$586
Quality of Life	\$6,077	\$6,077
Street Maintenance	\$8,701	\$8,701
Grant Fund	\$24,295	\$24,295
Commissary Fund	\$23,065	\$23,065
911 Surcharge	\$1,893	\$1,893
Capital Facilities	\$1,910	\$1,910
Residential Construction	\$18	\$18
Debt Svc-Carson City	\$297	\$297
Ambulance	\$12	\$12
Stormwater Drainage	\$30,136	\$30,136
Sewer Operation	\$3,243	\$3,243
Sewer Capitalization	\$28,252	\$28,252
Water	\$405	\$405
Building Permits	\$46,693	\$46,693
	\$3,014	\$3,014

City Manager
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Manager</u>
Cemetery	\$1,282	\$1,282
Fleet Management	\$10,149	\$10,149
Group Medical Insurance	\$60,014	\$60,014
Workers Compensation Ins	\$3,713	\$3,713
Insurance Fund	\$12,395	\$12,395
Redevelopment	\$3,448	\$3,448
Redevelopment Revolving	\$967	\$967
Redevelopment Tax	\$1	\$1
School Debt Service		
Tourism Authority	\$2,908	\$2,908
Tricounty Railway	\$3,752	\$3,752
Sierra Forest Fire Protect	\$4,438	\$4,438
Sub-Conservancy District	\$2,978	\$2,978
Controller Trust Fund	\$319	\$319
Total	<u>\$724,974</u>	<u>\$724,974</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.
- **Audit Fees** – These costs are related to the General Fund audit. Costs are allocated based on Total Expenditures for General Fund Departments.

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>
	\$614,649			\$614,649
Allocated additions:				
1 - Building Use Charge	\$5,439		\$5,439	
2 - Equipment Use Charge	\$388		\$388	
1010100 - Board of Supervisors	\$1,428	\$1,674	\$3,102	
1010500 - District Attorney	\$10,069	\$478	\$10,547	
1010600 - City Manager	\$4,580	\$335	\$4,915	
1010705 - Human Resources		\$143	\$143	
1010710 - Information Technology		\$30,825	\$30,825	
1010720 - Purchasing		\$699	\$699	
1010730 - City Hall		\$10,810	\$10,810	
1010800 - Internal Auditor		\$491	\$491	
1015034 - Facilities Maintenance		\$8,055	\$8,055	
Total allocated additions:	<u>\$21,904</u>	<u>\$53,510</u>	<u>\$75,414</u>	<u>\$75,414</u>
Departmental cost adjustments:				
SALARIES - DIRECT BILL	\$145,094			
Total departmental cost adjustments:	<u>\$145,094</u>			<u>\$145,094</u>
Total to be allocated	<u><u>\$781,647</u></u>	<u><u>\$53,510</u></u>		<u><u>\$835,157</u></u>

Finance
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Payroll</u>	<u>Budget</u>	<u>Accounts Payable</u>	<u>Accounting</u>	<u>Debt Management</u>	<u>Contracts</u>	<u>Workers Compensation</u>	<u>General Liability</u>
Wages & Benefits										
SALARIES & WAGES	\$372,621	\$16,097	\$59,060	\$79,555	\$77,878	\$73,518	\$22,953	\$3,838	\$19,861	\$19,861
FRINGE BENEFITS	\$150,434	\$6,499	\$23,844	\$32,118	\$31,441	\$29,681	\$9,267	\$1,549	\$8,018	\$8,017
Other Expense and Cost										
SERVICES & SUPPLIES	\$28,685	\$1,239	\$4,547	\$6,124	\$5,995	\$5,660	\$1,767	\$295	\$1,529	\$1,529
AUDITING FEES	\$62,909									
Departmental Expenditures	\$614,649	\$23,835	\$87,451	\$117,797	\$115,314	\$108,859	\$33,987	\$5,682	\$29,408	\$29,407
Cost Adjustments										
SALARIES - DIRECT BILL	\$145,094	\$6,268	\$22,997	\$30,978	\$30,325	\$28,627	\$8,938	\$1,494	\$7,734	\$7,733
Additions: 1st										
Other	\$21,904	\$21,904								
Functional Cost	\$781,647	\$52,007	\$110,448	\$148,775	\$145,639	\$137,486	\$42,925	\$7,176	\$37,142	\$37,140
Reallocate Admin		(\$52,007)	\$7,872	\$10,604	\$10,381	\$9,800	\$3,060	\$511	\$2,647	\$2,647
Allocable Costs	\$781,647		\$118,320	\$159,379	\$156,020	\$147,286	\$45,985	\$7,687	\$39,789	\$39,787
1st Allocation	\$781,647		\$118,320	\$159,379	\$156,020	\$147,286	\$45,985	\$7,687	\$39,789	\$39,787
Additions: 2nd										
Other	\$53,510	\$53,510								
Functional Cost	\$53,510	\$53,510								
Reallocate Admin		(\$53,510)	\$8,100	\$10,911	\$10,681	\$10,083	\$3,148	\$526	\$2,724	\$2,724
Allocable Costs	\$53,510		\$8,100	\$10,911	\$10,681	\$10,083	\$3,148	\$526	\$2,724	\$2,724
2nd Allocation	\$53,510		\$8,100	\$10,911	\$10,681	\$10,083	\$3,148	\$526	\$2,724	\$2,724
Total allocated	\$835,157		\$126,420	\$170,290	\$166,701	\$157,369	\$49,133	\$8,213	\$42,513	\$42,511

Finance
Schedule of costs to be
allocated by function

Audit Fees

Wages & Benefits

SALARIES & WAGES
FRINGE BENEFITS

Other Expense and Cost

SERVICES & SUPPLIES
AUDITING FEES \$62,909
Departmental Expenditures \$62,909

Cost Adjustments

SALARIES - DIRECT BILL

Additions: 1st
Other
Functional Cost \$62,909
Reallocate Admin \$4,485
Allocable Costs \$67,394
1st Allocation \$67,394

Additions: 2nd
Other
Functional Cost
Reallocate Admin \$4,613
Allocable Costs \$4,613
2nd Allocation \$4,613

Total allocated \$72,007

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	0.691 %	\$817		\$817		\$817
Clerk	5	0.691 %	\$817		\$817		\$817
Treasurer	6	0.829 %	\$981		\$981		\$981
Elections	13	1.796 %	\$2,125		\$2,125	\$154	\$2,279
Records Management	3	0.414 %	\$490		\$490		\$490
Recorder	4	0.552 %	\$654		\$654	\$48	\$702
Assessor	8	1.105 %	\$1,307		\$1,307	\$95	\$1,402
District Attorney	20	2.762 %	\$3,269		\$3,269		\$3,269
City Manager	3	0.414 %	\$490		\$490		\$490
Human Resources	2	0.276 %	\$327		\$327	\$24	\$351
Information Technology	10	1.381 %	\$1,634		\$1,634	\$119	\$1,753
Purchasing	3	0.414 %	\$490		\$490	\$36	\$526
Welfare	1	0.138 %	\$163		\$163	\$12	\$175
Planning	4	0.552 %	\$654		\$654	\$48	\$702
Sheriff Administration	7	0.967 %	\$1,144		\$1,144	\$83	\$1,227
Sheriff Operations	44	6.077 %	\$7,191		\$7,191	\$523	\$7,714
Sheriff General Services	9	1.243 %	\$1,471		\$1,471	\$107	\$1,578
Detention Facility	32	4.420 %	\$5,230		\$5,230	\$380	\$5,610
Dispatch	21	2.901 %	\$3,432		\$3,432	\$249	\$3,681
Trinet Grant	2	0.276 %	\$327		\$327	\$24	\$351
Fire Administration	2	0.276 %	\$327		\$327	\$24	\$351
Fire Operations	39	5.387 %	\$6,374		\$6,374	\$463	\$6,837
Fire Prevention	7	0.967 %	\$1,144		\$1,144	\$83	\$1,227
Fire Training	3	0.414 %	\$490		\$490	\$36	\$526
Juvenile Court	4	0.552 %	\$654		\$654	\$48	\$702
Juvenile Probation	11	1.519 %	\$1,798		\$1,798	\$131	\$1,929
Juvenile Detention	25	3.453 %	\$4,086		\$4,086	\$297	\$4,383
Justice Court	32	4.420 %	\$5,230		\$5,230	\$380	\$5,610
Alternative Sentencing	12	1.657 %	\$1,961		\$1,961	\$143	\$2,104
Parks Administration	6	0.829 %	\$981		\$981	\$71	\$1,052
Park Maintenance	9	1.243 %	\$1,471		\$1,471	\$107	\$1,578
Facilities Maintenance	11	1.519 %	\$1,798		\$1,798	\$131	\$1,929
Swimming Pool	43	5.939 %	\$7,027		\$7,027	\$511	\$7,538
Community Center	8	1.105 %	\$1,307		\$1,307	\$95	\$1,402
Recreation	14	1.934 %	\$2,288		\$2,288	\$166	\$2,454
Sports	29	4.006 %	\$4,739		\$4,739	\$344	\$5,083
Library	17	2.348 %	\$2,778		\$2,778	\$202	\$2,980
Health	3	0.414 %	\$490		\$490	\$36	\$526
Animal Services	9	1.243 %	\$1,471		\$1,471	\$107	\$1,578
Senior Citizens	8	1.105 %	\$1,307		\$1,307	\$95	\$1,402
Traffic/Transportation	1	0.138 %	\$163		\$163	\$12	\$175

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	3	0.414 %	\$490		\$490	\$36	\$526
Street Maintenance	20	2.762 %	\$3,269		\$3,269	\$238	\$3,507
Commissary Fund	3	0.414 %	\$490		\$490	\$36	\$526
Ambulance	22	3.039 %	\$3,595		\$3,595	\$261	\$3,856
Stormwater Drainage	3	0.414 %	\$490	(\$7,711)	(\$7,221)	\$36	(\$7,185)
Sewer Operation	22	3.039 %	\$3,595	(\$15,421)	(\$11,826)	\$261	(\$11,565)
Water	23	3.177 %	\$3,759	(\$15,421)	(\$11,662)	\$273	(\$11,389)
Building Permits	3	0.414 %	\$490		\$490	\$36	\$526
Cemetery	2	0.276 %	\$327		\$327	\$24	\$351
Fleet Management	6	0.829 %	\$981		\$981	\$71	\$1,052
Group Medical Insurance	4	0.552 %	\$654	(\$11,566)	(\$10,912)	\$48	(\$10,864)
Workers Compensation Ins	1	0.138 %	\$163		\$163	\$12	\$175
Redevelopment	3	0.414 %	\$490		\$490	\$36	\$526
Tourism Authority	6	0.829 %	\$981		\$981	\$71	\$1,052
Grant Fund	29	4.006 %	\$4,739		\$4,739	\$344	\$5,083
Emergency Management	2	0.276 %	\$327		\$327	\$24	\$351
Public Works	20	2.762 %	\$3,269		\$3,269	\$238	\$3,507
Regional Transportation	2	0.276 %	\$327		\$327	\$24	\$351
Business License	2	0.276 %	\$327		\$327	\$24	\$351
Code Enforcement	1	0.138 %	\$163		\$163	\$12	\$175
Landfill Administration	9	1.243 %	\$1,471		\$1,471	\$107	\$1,578
Cooperative Extension	1	0.138 %	\$163		\$163	\$12	\$175
Insurance Fund	1	0.138 %	\$163		\$163	\$12	\$175
Medical	6	0.829 %	\$981		\$981	\$71	\$1,052
Environmental Health	3	0.414 %	\$490		\$490	\$36	\$526
Investigations	17	2.348 %	\$2,778		\$2,778	\$202	\$2,980
Carson City Transit	1	0.138 %	\$163		\$163	\$12	\$175
Sub-Conservancy District	14	1.940 %	\$2,288		\$2,288	\$159	\$2,447
Subtotal	724	100.000 %	\$118,320	(\$50,119)	\$68,201	\$8,100	\$76,301
Direct Billed				\$50,119	\$50,119		\$50,119
Total	724	100.000 %	\$118,320	\$0	\$118,320	\$8,100	\$126,420

(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	208,809	0.230 %	\$366		\$366		\$366
Clerk	314,913	0.347 %	\$552		\$552		\$552
Recorder	387,169	0.426 %	\$679		\$679	\$49	\$728
Records Management	119,325	0.131 %	\$209		\$209		\$209
Public Safety Complex	271,045	0.298 %	\$475		\$475		\$475
Elections	216,186	0.238 %	\$379		\$379	\$27	\$406
Treasurer	463,330	0.510 %	\$813		\$813		\$813
Assessor	676,947	0.745 %	\$1,187		\$1,187	\$85	\$1,272
District Attorney	2,053,924	2.261 %	\$3,603		\$3,603		\$3,603
City Manager	582,820	0.641 %	\$1,022		\$1,022		\$1,022
Public Defender	1,281,167	1.410 %	\$2,247		\$2,247	\$161	\$2,408
Economic Development	606,699	0.668 %	\$1,064		\$1,064	\$76	\$1,140
Human Resources	254,540	0.280 %	\$447		\$447	\$32	\$479
Information Technology	1,490,032	1.640 %	\$2,614		\$2,614	\$187	\$2,801
Geographic Information Systems	271,000	0.298 %	\$475		\$475	\$34	\$509
Purchasing	134,879	0.148 %	\$237		\$237	\$17	\$254
City Hall	91,404	0.101 %	\$160		\$160	\$11	\$171
Welfare	397,517	0.438 %	\$697		\$697	\$50	\$747
Internal Auditor	57,617	0.063 %	\$101		\$101	\$7	\$108
Planning	396,957	0.437 %	\$696		\$696	\$50	\$746
Business License	154,974	0.171 %	\$272		\$272	\$19	\$291
Code Enforcement	103,510	0.114 %	\$182		\$182	\$13	\$195
Sheriff Administration	1,141,978	1.257 %	\$2,003		\$2,003	\$143	\$2,146
Sheriff Operations	5,735,943	6.313 %	\$10,062		\$10,062	\$721	\$10,783
Sheriff General Services	664,082	0.731 %	\$1,165		\$1,165	\$83	\$1,248
Detention Facility	3,603,830	3.967 %	\$6,322		\$6,322	\$453	\$6,775
Dispatch	1,678,797	1.848 %	\$2,945		\$2,945	\$211	\$3,156
Trinet Grant	112,352	0.124 %	\$197		\$197	\$14	\$211
Fire Administration	321,500	0.354 %	\$564		\$564	\$40	\$604
Warren Engine Co. No. 1	406		\$1		\$1		\$1
Fire Operations	6,430,610	7.078 %	\$11,281		\$11,281	\$808	\$12,089
Fire Prevention	314,860	0.347 %	\$552		\$552	\$40	\$592
Fire Training	522,906	0.576 %	\$917		\$917	\$66	\$983
Emergency Management	130,375	0.143 %	\$229		\$229	\$16	\$245
Public Works	2,159,287	2.377 %	\$3,788		\$3,788	\$271	\$4,059
Juvenile Court	426,163	0.469 %	\$748		\$748	\$54	\$802
Juvenile Probation	1,332,892	1.467 %	\$2,338		\$2,338	\$167	\$2,505
Juvenile Detention	1,302,600	1.434 %	\$2,285		\$2,285	\$164	\$2,449
Justice Court	2,914,454	3.208 %	\$5,113		\$5,113	\$366	\$5,479
Alternative Sentencing	1,060,079	1.167 %	\$1,860		\$1,860	\$133	\$1,993
Parks Administration	577,019	0.635 %	\$1,012		\$1,012	\$72	\$1,084

**Finance
Detail allocation of
Budget**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Park Maintenance	1,019,146	1.122 %	\$1,788		\$1,788	\$128	\$1,916
Grants, Gifts, Donations	138,520	0.152 %	\$243		\$243	\$17	\$260
Facilities Maintenance	1,400,355	1.541 %	\$2,456		\$2,456	\$176	\$2,632
Swimming Pool	607,864	0.669 %	\$1,066		\$1,066	\$76	\$1,142
Community Center	303,433	0.334 %	\$532		\$532	\$38	\$570
Recreation	318,456	0.351 %	\$559		\$559	\$40	\$599
Pony Express Pavilion	19,307	0.021 %	\$34		\$34	\$2	\$36
Sports	389,040	0.428 %	\$682		\$682	\$49	\$731
Library	1,495,184	1.646 %	\$2,623		\$2,623	\$188	\$2,811
Health	462,664	0.509 %	\$812		\$812	\$58	\$870
Landfill Administration	1,336,747	1.471 %	\$2,345		\$2,345	\$168	\$2,513
Animal Services	580,088	0.638 %	\$1,018		\$1,018	\$73	\$1,091
Cooperative Extension	161,511	0.178 %	\$283		\$283	\$20	\$303
Supplemental Indigent	1,269,197	1.397 %	\$2,226		\$2,226	\$159	\$2,385
Senior Citizens	403,421	0.444 %	\$708		\$708	\$51	\$759
Carson City Transit	988,496	1.088 %	\$1,734		\$1,734	\$124	\$1,858
Library Gift	69,438	0.076 %	\$122		\$122	\$9	\$131
Administrative Assessment	69,579	0.077 %	\$122		\$122	\$9	\$131
Traffic/Transportation	73,259	0.081 %	\$129		\$129	\$9	\$138
Regional Transportation	759,845	0.836 %	\$1,333		\$1,333	\$95	\$1,428
Quality of Life	1,087,967	1.197 %	\$1,909		\$1,909	\$137	\$2,046
Street Maintenance	3,037,913	3.344 %	\$5,329		\$5,329	\$382	\$5,711
Grant Fund	2,884,082	3.174 %	\$5,059		\$5,059	\$362	\$5,421
Commissary Fund	236,699	0.261 %	\$415		\$415	\$30	\$445
Capital Facilities	2,231	0.002 %	\$4		\$4		\$4
Residential Construction	37,194	0.041 %	\$65		\$65	\$5	\$70
Debt Svc-Carson City	1,424	0.002 %	\$2		\$2		\$2
Ambulance	3,768,382	4.148 %	\$6,610		\$6,610	\$473	\$7,083
Stormwater Drainage	405,572	0.446 %	\$711		\$711	\$51	\$762
Sewer Operation	3,532,729	3.888 %	\$6,197		\$6,197	\$444	\$6,641
Sewer Capitalization	50,541	0.056 %	\$89		\$89	\$6	\$95
Water	5,838,615	6.426 %	\$10,242		\$10,242	\$734	\$10,976
Building Permits	376,802	0.415 %	\$661		\$661	\$47	\$708
Cemetery	160,361	0.176 %	\$281		\$281	\$20	\$301
Fleet Management	1,269,098	1.397 %	\$2,226		\$2,226	\$159	\$2,385
Group Medical Insurance	7,504,385	8.260 %	\$13,164		\$13,164	\$943	\$14,107
Workers Compensation Ins	464,266	0.511 %	\$814		\$814	\$58	\$872
Insurance Fund	1,549,835	1.706 %	\$2,719		\$2,719	\$195	\$2,914
Redevelopment	431,189	0.475 %	\$756		\$756	\$54	\$810
Redevelopment Revolving	120,858	0.133 %	\$212		\$212	\$15	\$227
Redevelopment Tax	100						

**Finance
Detail allocation of
Budget**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Tourism Authority	363,619	0.400 %	\$638		\$638	\$46	\$684
Tricounty Railway	469,099	0.516 %	\$823		\$823	\$59	\$882
Sierra Forest Fire Protect	554,912	0.611 %	\$973		\$973	\$70	\$1,043
Sub-Conservancy District	372,389	0.410 %	\$653		\$653	\$47	\$700
Controller Trust Fund	39,839	0.044 %	\$70		\$70	\$5	\$75
Medical	336,163	0.370 %	\$590		\$590	\$42	\$632
Environmental Health	248,836	0.274 %	\$437		\$437	\$31	\$468
Investigations	2,149,140	2.365 %	\$3,770		\$3,770	\$270	\$4,040
Justice Court	188,651	0.208 %	\$331		\$331	\$24	\$355
Ice Rink	68,586	0.075 %	\$120		\$120	\$9	\$129
Northgate	30,410	0.033 %	\$53		\$53	\$4	\$57
Capital Projects	99,350	0.109 %	\$174		\$174	\$12	\$186
911 Surcharge	238,859	0.263 %	\$419		\$419	\$30	\$449
Community Support	337		\$1		\$1		\$1
Wildland Fire Management	104,734	0.115 %	\$184		\$184	\$18	\$202
School Debt Service	500		\$4		\$4		\$4
Total	<u>90,856,114</u>	<u>100.000 %</u>	<u>\$159,379</u>		<u>\$159,379</u>	<u>\$10,911</u>	<u>\$170,290</u>

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

Source: General Ledger

**Finance
Detail allocation of
Accounts Payable**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	9,925	0.029 %	\$45		\$45		\$45
Clerk	19,295	0.055 %	\$87		\$87		\$87
Recorder	41,738	0.120 %	\$187		\$187	\$13	\$200
Records Management	15,624	0.045 %	\$70		\$70		\$70
Public Safety Complex	271,045	0.779 %	\$1,215		\$1,215		\$1,215
Elections	32,271	0.093 %	\$145		\$145	\$10	\$155
Treasurer	59,004	0.170 %	\$265		\$265		\$265
Assessor	34,962	0.100 %	\$157		\$157	\$11	\$168
District Attorney	79,132	0.227 %	\$355		\$355		\$355
City Manager	208,025	0.598 %	\$933		\$933		\$933
Economic Development	606,699	1.744 %	\$2,720		\$2,720	\$190	\$2,910
Human Resources	32,053	0.092 %	\$144		\$144	\$10	\$154
Information Technology	495,416	1.424 %	\$2,221		\$2,221	\$155	\$2,376
Geographic Information Systems	271,000	0.779 %	\$1,215		\$1,215	\$85	\$1,300
Purchasing	3,595	0.010 %	\$16		\$16	\$1	\$17
City Hall	91,404	0.263 %	\$410		\$410	\$29	\$439
Welfare	272,650	0.784 %	\$1,222		\$1,222	\$85	\$1,307
Internal Auditor	57,617	0.166 %	\$258		\$258	\$18	\$276
Planning	19,487	0.056 %	\$87		\$87	\$6	\$93
Sheriff Administration	347,994	1.000 %	\$1,560		\$1,560	\$109	\$1,669
Sheriff Operations	298,439	0.858 %	\$1,338		\$1,338	\$93	\$1,431
Sheriff General Services	43,982	0.126 %	\$197		\$197	\$14	\$211
Detention Facility	287,862	0.827 %	\$1,291		\$1,291	\$90	\$1,381
Dispatch	176,680	0.508 %	\$792		\$792	\$55	\$847
Trinet Grant	18,238	0.052 %	\$82		\$82	\$6	\$88
Fire Administration	47,494	0.136 %	\$213		\$213	\$15	\$228
Warren Engine Co. No. 1	406	0.001 %	\$2		\$2		\$2
Fire Operations	367,177	1.055 %	\$1,646		\$1,646	\$115	\$1,761
Fire Prevention	15,464	0.044 %	\$69		\$69	\$5	\$74
Fire Training	59,509	0.171 %	\$267		\$267	\$19	\$286
Juvenile Court	134,430	0.386 %	\$603		\$603	\$42	\$645
Juvenile Probation	169,046	0.486 %	\$758		\$758	\$53	\$811
Juvenile Detention	106,064	0.305 %	\$476		\$476	\$33	\$509
Justice Court	379,508	1.091 %	\$1,702		\$1,702	\$119	\$1,821
Alternative Sentencing	92,802	0.267 %	\$416		\$416	\$29	\$445
Parks Administration	23,778	0.068 %	\$107		\$107	\$7	\$114
Park Maintenance	271,120	0.779 %	\$1,216		\$1,216	\$85	\$1,301
Grants, Gifts, Donations	138,520	0.398 %	\$621		\$621	\$43	\$664
Facilities Maintenance	416,926	1.198 %	\$1,869		\$1,869	\$130	\$1,999
Swimming Pool	201,421	0.579 %	\$903		\$903	\$63	\$966
Community Center	109,692	0.315 %	\$492		\$492	\$34	\$526

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>
Recreation	31,268	0.090 %	\$140		\$140	\$10	\$150
Pony Express Pavilion	19,307	0.055 %	\$87		\$87	\$6	\$93
Sports	166,840	0.479 %	\$748		\$748	\$52	\$800
Library	376,713	1.083 %	\$1,689		\$1,689	\$118	\$1,807
Health	156,354	0.449 %	\$701		\$701	\$49	\$750
Animal Services	137,834	0.396 %	\$618		\$618	\$43	\$661
Cooperative Extension	155,726	0.448 %	\$698		\$698	\$49	\$747
Supplemental Indigent	1,269,197	3.647 %	\$5,691		\$5,691	\$397	\$6,088
Senior Citizens	115,795	0.333 %	\$519		\$519	\$36	\$555
Carson City Transit	913,636	2.626 %	\$4,096		\$4,096	\$286	\$4,382
Library Gift	69,438	0.200 %	\$311		\$311	\$22	\$333
Administrative Assessment	69,579	0.200 %	\$312		\$312	\$22	\$334
Traffic/Transportation	5,013	0.014 %	\$22		\$22	\$2	\$24
Regional Transportation	707,528	2.033 %	\$3,172		\$3,172	\$221	\$3,393
Street Maintenance	1,361,913	3.914 %	\$6,106		\$6,106	\$426	\$6,532
Commissary Fund	146,648	0.421 %	\$658		\$658	\$46	\$704
Capital Facilities	2,231	0.006 %	\$10		\$10	\$1	\$11
Residential Construction	376	0.001 %	\$2		\$2		\$2
Ambulance	1,486,169	4.271 %	\$6,664		\$6,664	\$465	\$7,129
Stormwater Drainage	168,135	0.483 %	\$754		\$754	\$53	\$807
Sewer Operation	1,619,950	4.655 %	\$7,263		\$7,263	\$507	\$7,770
Water	3,817,266	10.970 %	\$17,116		\$17,116	\$1,194	\$18,310
Building Permits	48,301	0.139 %	\$217		\$217	\$15	\$232
Cemetery	23,240	0.067 %	\$104		\$104	\$7	\$111
Fleet Management	750,456	2.157 %	\$3,365		\$3,365	\$235	\$3,600
Group Medical Insurance	7,243,529	20.817 %	\$32,478		\$32,478	\$2,267	\$34,745
Workers Compensation Ins	332,875	0.957 %	\$1,493		\$1,493	\$104	\$1,597
Insurance Fund	1,241,506	3.568 %	\$5,567		\$5,567	\$388	\$5,955
Redevelopment	193,820	0.557 %	\$869		\$869	\$61	\$930
Redevelopment Revolving	120,858	0.347 %	\$542		\$542	\$38	\$580
Tricounty Railway	469,099	1.348 %	\$2,103		\$2,103	\$147	\$2,250
Sierra Forest Fire Protect	554,912	1.595 %	\$2,488		\$2,488	\$174	\$2,662
Controller Trust Fund	39,839	0.114 %	\$179		\$179	\$12	\$191
Grant Fund	1,046,103	3.006 %	\$4,690		\$4,690	\$327	\$5,017
Emergency Management	27,521	0.079 %	\$123		\$123	\$9	\$132
Public Works	60,542	0.174 %	\$271		\$271	\$19	\$290
Quality of Life	609,400	1.751 %	\$2,732		\$2,732	\$191	\$2,923
Business License	12,426	0.036 %	\$56		\$56	\$4	\$60
Code Enforcement	485	0.001 %	\$2		\$2		\$2
Landfill Administration	669,893	1.925 %	\$3,004		\$3,004	\$210	\$3,214
Medical	260,057	0.747 %	\$1,166		\$1,166	\$81	\$1,247

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>
Environmental Health	4,389	0.013 %	\$20		\$20	\$1	\$21
Investigations	341,009	0.980 %	\$1,529		\$1,529	\$107	\$1,636
Justice Court	188,651	0.542 %	\$846		\$846	\$59	\$905
Ice Rink	41,877	0.120 %	\$188		\$188	\$13	\$201
Sewer Capitalization	50,541	0.145 %	\$227		\$227	\$16	\$243
Northgate	30,410	0.087 %	\$136		\$136	\$10	\$146
Debt Svc-Carson City	1,424	0.004 %	\$6		\$6		\$6
Sub-Conservancy District	270	0.001 %	\$1		\$1		\$1
Capital Projects	99,350	0.286 %	\$445		\$445	\$31	\$476
911 Surcharge	238,859	0.686 %	\$1,071		\$1,071	\$75	\$1,146
Redevelopment Tax	100						
Public Defender	922,796	2.652 %	\$4,138		\$4,138	\$289	\$4,427
Community Support	337	0.001 %	\$2		\$2		\$2
Wildland Fire Management	47,221	0.136 %	\$212		\$212	\$14	\$226
School Debt Service	500	0.004 %	\$1		\$1		\$1
Total	<u>34,797,006</u>	<u>100.000 %</u>	<u>\$156,020</u>		<u>\$156,020</u>	<u>\$10,681</u>	<u>\$166,701</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	208,809	0.230 %	\$338		\$338		\$338
Clerk	314,913	0.347 %	\$511		\$511		\$511
Recorder	387,169	0.426 %	\$628		\$628	\$45	\$673
Records Management	119,325	0.131 %	\$193		\$193		\$193
Public Safety Complex	271,045	0.298 %	\$439		\$439		\$439
Elections	216,186	0.238 %	\$350		\$350	\$25	\$375
Treasurer	463,330	0.510 %	\$751		\$751		\$751
Assessor	676,947	0.745 %	\$1,097		\$1,097	\$79	\$1,176
District Attorney	2,053,924	2.261 %	\$3,330		\$3,330		\$3,330
City Manager	582,820	0.641 %	\$945		\$945		\$945
Public Defender	1,281,167	1.410 %	\$2,077		\$2,077	\$149	\$2,226
Economic Development	606,699	0.668 %	\$984		\$984	\$70	\$1,054
Human Resources	254,540	0.280 %	\$413		\$413	\$30	\$443
Information Technology	1,490,032	1.640 %	\$2,415		\$2,415	\$173	\$2,588
Geographic Information Systems	271,000	0.298 %	\$439		\$439	\$31	\$470
Purchasing	134,879	0.148 %	\$219		\$219	\$16	\$235
City Hall	91,404	0.101 %	\$148		\$148	\$11	\$159
Welfare	397,517	0.438 %	\$644		\$644	\$46	\$690
Internal Auditor	57,617	0.063 %	\$93		\$93	\$7	\$100
Planning	396,957	0.437 %	\$644		\$644	\$46	\$690
Business License	154,974	0.171 %	\$251		\$251	\$18	\$269
Code Enforcement	103,510	0.114 %	\$168		\$168	\$12	\$180
Sheriff Administration	1,141,978	1.257 %	\$1,851		\$1,851	\$133	\$1,984
Sheriff Operations	5,735,943	6.313 %	\$9,298		\$9,298	\$666	\$9,964
Sheriff General Services	664,082	0.731 %	\$1,077		\$1,077	\$77	\$1,154
Detention Facility	3,603,830	3.967 %	\$5,842		\$5,842	\$418	\$6,260
Dispatch	1,678,797	1.848 %	\$2,721		\$2,721	\$195	\$2,916
Trinet Grant	112,352	0.124 %	\$182		\$182	\$13	\$195
Fire Administration	321,500	0.354 %	\$521		\$521	\$37	\$558
Warren Engine Co. No. 1	406		\$1		\$1		\$1
Fire Operations	6,430,610	7.078 %	\$10,425		\$10,425	\$747	\$11,172
Fire Prevention	314,860	0.347 %	\$510		\$510	\$37	\$547
Fire Training	522,906	0.576 %	\$848		\$848	\$61	\$909
Emergency Management	130,375	0.143 %	\$211		\$211	\$15	\$226
Public Works	2,159,287	2.377 %	\$3,500		\$3,500	\$251	\$3,751
Juvenile Court	426,163	0.469 %	\$691		\$691	\$49	\$740
Juvenile Probation	1,332,892	1.467 %	\$2,161		\$2,161	\$155	\$2,316
Juvenile Detention	1,302,600	1.434 %	\$2,112		\$2,112	\$151	\$2,263
Justice Court	2,914,454	3.208 %	\$4,725		\$4,725	\$338	\$5,063
Alternative Sentencing	1,060,079	1.167 %	\$1,718		\$1,718	\$123	\$1,841
Parks Administration	577,019	0.635 %	\$935		\$935	\$67	\$1,002

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	1,019,146	1.122 %	\$1,652		\$1,652	\$118	\$1,770
Grants, Gifts, Donations	138,520	0.152 %	\$225		\$225	\$16	\$241
Facilities Maintenance	1,400,355	1.541 %	\$2,270		\$2,270	\$163	\$2,433
Swimming Pool	607,864	0.669 %	\$985		\$985	\$71	\$1,056
Community Center	303,433	0.334 %	\$492		\$492	\$35	\$527
Recreation	318,456	0.351 %	\$516		\$516	\$37	\$553
Pony Express Pavilion	19,307	0.021 %	\$31		\$31	\$2	\$33
Sports	389,040	0.428 %	\$631		\$631	\$45	\$676
Library	1,495,184	1.646 %	\$2,424		\$2,424	\$174	\$2,598
Health	462,664	0.509 %	\$750		\$750	\$54	\$804
Landfill Administration	1,336,747	1.471 %	\$2,167		\$2,167	\$155	\$2,322
Animal Services	580,088	0.638 %	\$940		\$940	\$67	\$1,007
Cooperative Extension	161,511	0.178 %	\$262		\$262	\$19	\$281
Supplemental Indigent	1,269,197	1.397 %	\$2,057		\$2,057	\$147	\$2,204
Senior Citizens	403,421	0.444 %	\$654		\$654	\$47	\$701
Carson City Transit	988,496	1.088 %	\$1,602		\$1,602	\$115	\$1,717
Library Gift	69,438	0.076 %	\$113		\$113	\$8	\$121
Administrative Assessment	69,579	0.077 %	\$113		\$113	\$8	\$121
Traffic/Transportation	73,259	0.081 %	\$119		\$119	\$9	\$128
Regional Transportation	759,845	0.836 %	\$1,232		\$1,232	\$88	\$1,320
Quality of Life	1,087,967	1.197 %	\$1,764		\$1,764	\$126	\$1,890
Street Maintenance	3,037,913	3.344 %	\$4,925		\$4,925	\$353	\$5,278
Grant Fund	2,884,082	3.174 %	\$4,675		\$4,675	\$335	\$5,010
Commissary Fund	236,699	0.261 %	\$384		\$384	\$27	\$411
Capital Facilities	2,231	0.002 %	\$4		\$4		\$4
Residential Construction	37,194	0.041 %	\$60		\$60	\$4	\$64
Debt Svc-Carson City	1,424	0.002 %	\$2		\$2		\$2
Ambulance	3,768,382	4.148 %	\$6,109		\$6,109	\$438	\$6,547
Stormwater Drainage	405,572	0.446 %	\$657		\$657	\$47	\$704
Sewer Operation	3,532,729	3.888 %	\$5,727		\$5,727	\$410	\$6,137
Sewer Capitalization	50,541	0.056 %	\$82		\$82	\$6	\$88
Water	5,838,615	6.426 %	\$9,465		\$9,465	\$678	\$10,143
Building Permits	376,802	0.415 %	\$611		\$611	\$44	\$655
Cemetery	160,361	0.176 %	\$260		\$260	\$19	\$279
Fleet Management	1,269,098	1.397 %	\$2,057		\$2,057	\$147	\$2,204
Group Medical Insurance	7,504,385	8.260 %	\$12,165		\$12,165	\$871	\$13,036
Workers Compensation Ins	464,266	0.511 %	\$753		\$753	\$54	\$807
Insurance Fund	1,549,835	1.706 %	\$2,512		\$2,512	\$180	\$2,692
Redevelopment	431,189	0.475 %	\$699		\$699	\$50	\$749
Redevelopment Revolving	120,858	0.133 %	\$196		\$196	\$14	\$210
Redevelopment Tax	100						

**Finance
Detail allocation of
Accounting**

<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>
Tourism Authority	363,619	0.400 %	\$589		\$589	\$42	\$631
Tricounty Railway	469,099	0.516 %	\$760		\$760	\$54	\$814
Sierra Forest Fire Protect	554,912	0.611 %	\$900		\$900	\$64	\$964
Sub-Conservancy District	372,389	0.410 %	\$604		\$604	\$43	\$647
Controller Trust Fund	39,839	0.044 %	\$65		\$65	\$5	\$70
Medical	336,163	0.370 %	\$545		\$545	\$39	\$584
Environmental Health	248,836	0.274 %	\$403		\$403	\$29	\$432
Investigations	2,149,140	2.365 %	\$3,484		\$3,484	\$250	\$3,734
Justice Court	188,651	0.208 %	\$306		\$306	\$22	\$328
Ice Rink	68,586	0.075 %	\$111		\$111	\$8	\$119
Northgate	30,410	0.033 %	\$49		\$49	\$4	\$53
Capital Projects	99,350	0.109 %	\$161		\$161	\$12	\$173
911 Surcharge	238,859	0.263 %	\$387		\$387	\$28	\$415
Community Support	337		\$1		\$1		\$1
Wildland Fire Management	104,734	0.115 %	\$170		\$170	\$11	\$181
School Debt Service	500		\$3		\$3		\$3
Total	<u>90,856,114</u>	<u>100.000 %</u>	<u>\$147,286</u>		<u>\$147,286</u>	<u>\$10,083</u>	<u>\$157,369</u>

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

Source: General Ledger

**Finance
Detail allocation of
Debt Management**

<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>
Sewer Operation	2	22.222 %	\$10,219		\$10,219	\$700	\$10,919
Water	4	44.444 %	\$20,438		\$20,438	\$1,399	\$21,837
Quality of Life	1	11.111 %	\$5,109		\$5,109	\$350	\$5,459
Redevelopment	1	11.111 %	\$5,109		\$5,109	\$350	\$5,459
Senior Citizens	1	11.112 %	\$5,110		\$5,110	\$349	\$5,459
Total	9	100.000 %	\$45,985		\$45,985	\$3,148	\$49,133

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

Source: Finance

Finance
Detail allocation of
Contracts

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Purchasing	100	100.000 %	\$7,687		\$7,687	\$526	\$8,213
Total	100	100.000 %	\$7,687		\$7,687	\$526	\$8,213

(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	100	100.000 %	\$39,789	(\$45,560)	(\$5,771)	\$2,724	(\$3,047)
Subtotal	100	100.000 %	\$39,789	(\$45,560)	(\$5,771)	\$2,724	(\$3,047)
Direct Billed				\$45,560	\$45,560		\$45,560
Total	<u>100</u>	<u>100.000 %</u>	<u>\$39,789</u>	<u>\$0</u>	<u>\$39,789</u>	<u>\$2,724</u>	<u>\$42,513</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	100	100.000 %	\$39,787	(\$49,415)	(\$9,628)	\$2,724	(\$6,904)
Subtotal	100	100.000 %	\$39,787	(\$49,415)	(\$9,628)	\$2,724	(\$6,904)
Direct Billed				\$49,415	\$49,415		\$49,415
Total	100	100.000 %	\$39,787	\$0	\$39,787	\$2,724	\$42,511

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

Source: Finance Salary & Wage Analysis

Finance
Detail allocation of
Audit Fees

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	208,809	0.400 %	\$270		\$270		\$270
Clerk	314,913	0.604 %	\$407		\$407		\$407
Recorder	387,169	0.742 %	\$500		\$500	\$37	\$537
Records Management	119,325	0.229 %	\$154		\$154		\$154
Public Safety Complex	271,045	0.520 %	\$350		\$350		\$350
Elections	216,186	0.414 %	\$279		\$279	\$21	\$300
Treasurer	463,330	0.888 %	\$599		\$599		\$599
Assessor	676,947	1.298 %	\$875		\$875	\$65	\$940
District Attorney	2,053,924	3.938 %	\$2,654		\$2,654		\$2,654
City Manager	582,820	1.117 %	\$753		\$753		\$753
Public Defender	1,281,167	2.456 %	\$1,655		\$1,655	\$123	\$1,778
Community Support	337	0.001 %					
Economic Development	606,699	1.163 %	\$784		\$784	\$58	\$842
Human Resources	254,540	0.488 %	\$329		\$329	\$24	\$353
Information Technology	1,490,032	2.857 %	\$1,925		\$1,925	\$143	\$2,068
Geographic Information Systems	271,000	0.520 %	\$350		\$350	\$26	\$376
Purchasing	134,879	0.259 %	\$174		\$174	\$13	\$187
Northgate	30,410	0.058 %	\$39		\$39	\$3	\$42
City Hall	91,404	0.175 %	\$118		\$118	\$9	\$127
Welfare	397,517	0.762 %	\$514		\$514	\$38	\$552
Internal Auditor	57,617	0.110 %	\$74		\$74	\$6	\$80
Planning	396,957	0.761 %	\$513		\$513	\$38	\$551
Business License	154,974	0.297 %	\$200		\$200	\$15	\$215
Code Enforcement	103,510	0.198 %	\$134		\$134	\$10	\$144
Sheriff Administration	1,141,978	2.189 %	\$1,475		\$1,475	\$109	\$1,584
Investigations	2,149,140	4.120 %	\$2,777		\$2,777	\$206	\$2,983
Sheriff Operations	5,735,943	10.996 %	\$7,411		\$7,411	\$550	\$7,961
Sheriff General Services	664,082	1.273 %	\$858		\$858	\$64	\$922
Detention Facility	3,603,830	6.909 %	\$4,656		\$4,656	\$345	\$5,001
Dispatch	1,678,797	3.218 %	\$2,169		\$2,169	\$161	\$2,330
Trinet Grant	112,352	0.215 %	\$145		\$145	\$11	\$156
Fire Administration	321,500	0.616 %	\$415		\$415	\$31	\$446
Warren Engine Co. No. 1	406	0.001 %	\$1		\$1		\$1
Fire Operations	6,430,610	12.328 %	\$8,308		\$8,308	\$616	\$8,924
Fire Prevention	314,860	0.604 %	\$407		\$407	\$30	\$437
Fire Training	522,906	1.002 %	\$676		\$676	\$50	\$726
Emergency Management	130,375	0.250 %	\$168		\$168	\$12	\$180
Wildland Fire Management	104,734	0.201 %	\$135		\$135	\$10	\$145
Public Works	2,159,287	4.140 %	\$2,790		\$2,790	\$207	\$2,997
Juvenile Court	426,163	0.817 %	\$551		\$551	\$41	\$592
Juvenile Probation	1,332,892	2.555 %	\$1,722		\$1,722	\$128	\$1,850

Finance
Detail allocation of
Audit Fees

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>
Juvenile Detention	1,302,600	2.497 %	\$1,683		\$1,683	\$125	\$1,808
Justice Court	2,914,454	5.587 %	\$3,765		\$3,765	\$279	\$4,044
Alternative Sentencing Justice Court	1,060,179	2.032 %	\$1,370		\$1,370	\$102	\$1,472
	188,651	0.362 %	\$244		\$244	\$18	\$262
Parks Administration	577,019	1.106 %	\$746		\$746	\$55	\$801
Park Maintenance	1,019,146	1.954 %	\$1,317		\$1,317	\$98	\$1,415
Grants, Gifts, Donations	138,520	0.266 %	\$179		\$179	\$13	\$192
Facilities Maintenance	1,400,355	2.685 %	\$1,809		\$1,809	\$134	\$1,943
Swimming Pool	607,864	1.165 %	\$785		\$785	\$58	\$843
Community Center	303,433	0.582 %	\$392		\$392	\$29	\$421
Recreation	318,456	0.611 %	\$411		\$411	\$31	\$442
Pony Express Pavilion	19,307	0.037 %	\$25		\$25	\$2	\$27
Ice Rink	68,586	0.131 %	\$89		\$89	\$7	\$96
Sports	389,040	0.746 %	\$503		\$503	\$37	\$540
Library	1,495,184	2.866 %	\$1,932		\$1,932	\$143	\$2,075
Health	462,664	0.887 %	\$598		\$598	\$44	\$642
Landfill Administration	1,336,747	2.563 %	\$1,727		\$1,727	\$128	\$1,855
Medical	336,163	0.644 %	\$434		\$434	\$32	\$466
Environmental Health	248,836	0.477 %	\$321		\$321	\$24	\$345
Animal Services	580,088	1.113 %	\$750		\$750	\$54	\$804
Total	<u>52,162,658</u>	<u>100.000 %</u>	<u>\$67,394</u>		<u>\$67,394</u>	<u>\$4,613</u>	<u>\$72,007</u>

(A) Alloc basis: Total Expenditures by Department for General Fund Departments

Source: Nick

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	\$1,836	\$817	\$366	\$45	\$338				
Clerk	\$2,374	\$817	\$552	\$87	\$511				
Records Management	\$1,116	\$490	\$209	\$70	\$193				
Public Safety Complex	\$2,479		\$475	\$1,215	\$439				
Treasurer	\$3,409	\$981	\$813	\$265	\$751				
District Attorney	\$13,211	\$3,269	\$3,603	\$355	\$3,330				
City Manager	\$4,143	\$490	\$1,022	\$933	\$945				
Human Resources	\$1,780	\$351	\$479	\$154	\$443				
Information Technology	\$11,586	\$1,753	\$2,801	\$2,376	\$2,588				
Purchasing	\$9,432	\$526	\$254	\$17	\$235		\$8,213		
City Hall	\$896		\$171	\$439	\$159				
Internal Auditor	\$564		\$108	\$276	\$100				
Dispatch	\$12,930	\$3,681	\$3,156	\$847	\$2,916				
Public Works	\$14,604	\$3,507	\$4,059	\$290	\$3,751				
Facilities Maintenance	\$10,936	\$1,929	\$2,632	\$1,999	\$2,433				
Recorder	\$2,840	\$702	\$728	\$200	\$673				
Elections	\$3,515	\$2,279	\$406	\$155	\$375				
Assessor	\$4,958	\$1,402	\$1,272	\$168	\$1,176				
Public Defender	\$10,839		\$2,408	\$4,427	\$2,226				
Community Support	\$4		\$1	\$2	\$1				
Economic Development	\$5,946		\$1,140	\$2,910	\$1,054				
Geographic Information Systems	\$2,655		\$509	\$1,300	\$470				
Northgate	\$298		\$57	\$146	\$53				
Welfare	\$3,471	\$175	\$747	\$1,307	\$690				
Planning	\$2,782	\$702	\$746	\$93	\$690				
Business License	\$1,186	\$351	\$291	\$60	\$269				
Code Enforcement	\$696	\$175	\$195	\$2	\$180				
Sheriff Administration	\$8,610	\$1,227	\$2,146	\$1,669	\$1,984				
Investigations	\$15,373	\$2,980	\$4,040	\$1,636	\$3,734				
Sheriff Operations	\$37,853	\$7,714	\$10,783	\$1,431	\$9,964				
Sheriff General Services	\$5,113	\$1,578	\$1,248	\$211	\$1,154				
Detention Facility	\$25,027	\$5,610	\$6,775	\$1,381	\$6,260				
Trinet Grant	\$1,001	\$351	\$211	\$88	\$195				
Fire Administration	\$2,187	\$351	\$604	\$228	\$558				
Warren Engine Co. No. 1	\$5		\$1	\$2	\$1				
Fire Operations	\$40,783	\$6,837	\$12,089	\$1,761	\$11,172				
Fire Prevention	\$2,877	\$1,227	\$592	\$74	\$547				
Fire Training	\$3,430	\$526	\$983	\$286	\$909				
Emergency Management	\$1,134	\$351	\$245	\$132	\$226				
Wildland Fire Management	\$754		\$202	\$226	\$181				
Juvenile Court	\$3,481	\$702	\$802	\$645	\$740				

Finance
Departmental Cost
Allocation Summary

Audit Fees

Board of Supervisors	\$270
Clerk	\$407
Records Management	\$154
Public Safety Complex	\$350
Treasurer	\$599
District Attorney	\$2,654
City Manager	\$753
Human Resources	\$353
Information Technology	\$2,068
Purchasing	\$187
City Hall	\$127
Internal Auditor	\$80
Dispatch	\$2,330
Public Works	\$2,997
Facilities Maintenance	\$1,943
Recorder	\$537
Elections	\$300
Assessor	\$940
Public Defender	\$1,778
Community Support	
Economic Development	\$842
Geographic Information Systems	\$376
Northgate	\$42
Welfare	\$552
Planning	\$551
Business License	\$215
Code Enforcement	\$144
Sheriff Administration	\$1,584
Investigations	\$2,983
Sheriff Operations	\$7,961
Sheriff General Services	\$922
Detention Facility	\$5,001
Trinet Grant	\$156
Fire Administration	\$446
Warren Engine Co. No. 1	\$1
Fire Operations	\$8,924
Fire Prevention	\$437
Fire Training	\$726
Emergency Management	\$180
Wildland Fire Management	\$145
Juvenile Court	\$592

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 Probation	\$9,411	\$1,929	\$2,505	\$811	\$2,316				
Juvenile Detention	\$11,412	\$4,383	\$2,449	\$509	\$2,263				
Justice Court	\$22,017	\$5,610	\$5,479	\$1,821	\$5,063				
Alternative Sentencing	\$7,855	\$2,104	\$1,993	\$445	\$1,841				
Justice Court	\$1,850		\$355	\$905	\$328				
Parks Administration	\$4,053	\$1,052	\$1,084	\$114	\$1,002				
Park Maintenance	\$7,980	\$1,578	\$1,916	\$1,301	\$1,770				
Grants, Gifts, Donations	\$1,357		\$260	\$664	\$241				
Swimming Pool	\$11,545	\$7,538	\$1,142	\$966	\$1,056				
Community Center	\$3,446	\$1,402	\$570	\$526	\$527				
Recreation	\$4,198	\$2,454	\$599	\$150	\$553				
Pony Express Pavilion	\$189		\$36	\$93	\$33				
Ice Rink	\$545		\$129	\$201	\$119				
Sports	\$7,830	\$5,083	\$731	\$800	\$676				
Library	\$12,271	\$2,980	\$2,811	\$1,807	\$2,598				
Health	\$3,592	\$526	\$870	\$750	\$804				
Landfill Administration	\$11,482	\$1,578	\$2,513	\$3,214	\$2,322				
Medical	\$3,981	\$1,052	\$632	\$1,247	\$584				
Environmental Health	\$1,792	\$526	\$468	\$21	\$432				
Animal Services	\$5,141	\$1,578	\$1,091	\$661	\$1,007				
Cooperative Extension	\$1,506	\$175	\$303	\$747	\$281				
Supplemental Indigent	\$10,677		\$2,385	\$6,088	\$2,204				
Capital Projects	\$835		\$186	\$476	\$173				
Senior Citizens	\$8,876	\$1,402	\$759	\$555	\$701	\$5,459			
Carson City Transit	\$8,132	\$175	\$1,858	\$4,382	\$1,717				
Library Gift	\$585		\$131	\$333	\$121				
Administrative Assessment	\$586		\$131	\$334	\$121				
Traffic/Transportation	\$465	\$175	\$138	\$24	\$128				
Regional Transportation	\$6,492	\$351	\$1,428	\$3,393	\$1,320				
Quality of Life	\$12,844	\$526	\$2,046	\$2,923	\$1,890	\$5,459			
Street Maintenance	\$21,028	\$3,507	\$5,711	\$6,532	\$5,278				
Grant Fund	\$20,531	\$5,083	\$5,421	\$5,017	\$5,010				
Commissary Fund	\$2,086	\$526	\$445	\$704	\$411				
911 Surcharge	\$2,010		\$449	\$1,146	\$415				
Capital Facilities	\$19		\$4	\$11	\$4				
Residential Construction	\$136		\$70	\$2	\$64				
Debt Svc-Carson City	\$10		\$2	\$6	\$2				
Ambulance	\$24,615	\$3,856	\$7,083	\$7,129	\$6,547				
Stormwater Drainage	(\$4,912)	(\$7,185)	\$762	\$807	\$704				
Sewer Operation	\$19,902	(\$11,565)	\$6,641	\$7,770	\$6,137	\$10,919			
Sewer Capitalization	\$426		\$95	\$243	\$88				

**Finance
Departmental Cost
Allocation Summary**

Audit Fees

Juvenile Probation	\$1,850
Juvenile Detention	\$1,808
Justice Court	\$4,044
Alternative Sentencing	\$1,472
Justice Court	\$262
Parks Administration	\$801
Park Maintenance	\$1,415
Grants, Gifts, Donations	\$192
Swimming Pool	\$843
Community Center	\$421
Recreation	\$442
Pony Express Pavilion	\$27
Ice Rink	\$96
Sports	\$540
Library	\$2,075
Health	\$642
Landfill Administration	\$1,855
Medical	\$466
Environmental Health	\$345
Animal Services	\$804
Cooperative Extension	
Supplemental Indigent	
Capital Projects	
Senior Citizens	
Carson City Transit	
Library Gift	
Administrative Assessment	
Traffic/Transportation	
Regional Transportation	
Quality of Life	
Street Maintenance	
Grant Fund	
Commissary Fund	
911 Surcharge	
Capital Facilities	
Residential Construction	
Debt Svc-Carson City	
Ambulance	
Stormwater Drainage	
Sewer Operation	
Sewer Capitalization	

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>
Water	\$49,877	(\$11,389)	\$10,976	\$18,310	\$10,143	\$21,837			
Building Permits	\$2,121	\$526	\$708	\$232	\$655				
Cemetery	\$1,042	\$351	\$301	\$111	\$279				
Fleet Management	\$9,241	\$1,052	\$2,385	\$3,600	\$2,204				
Group Medical Insurance	\$51,024	(\$10,864)	\$14,107	\$34,745	\$13,036				
Workers Compensation Ins	\$404	\$175	\$872	\$1,597	\$807			(\$3,047)	
Insurance Fund	\$4,832	\$175	\$2,914	\$5,955	\$2,692				(\$6,904)
Redevelopment	\$8,474	\$526	\$810	\$930	\$749	\$5,459			
Redevelopment Revolving	\$1,017		\$227	\$580	\$210				
Redevelopment Tax									
School Debt Service	\$8		\$4	\$1	\$3				
Tourism Authority	\$2,367	\$1,052	\$684		\$631				
Tricounty Railway	\$3,946		\$882	\$2,250	\$814				
Sierra Forest Fire Protect	\$4,669		\$1,043	\$2,662	\$964				
Sub-Conservancy District	\$3,795	\$2,447	\$700	\$1	\$647				
Controller Trust Fund	\$336		\$75	\$191	\$70				
Subtotal	\$690,063	\$76,301	\$170,290	\$166,701	\$157,369	\$49,133	\$8,213	(\$3,047)	(\$6,904)
Direct Billed	\$145,094	\$50,119						\$45,560	\$49,415
Total	\$835,157	\$126,420	\$170,290	\$166,701	\$157,369	\$49,133	\$8,213	\$42,513	\$42,511

Finance
Departmental Cost
Allocation Summary

Audit Fees

Water	
Building Permits	
Cemetery	
Fleet Management	
Group Medical Insurance	
Workers Compensation Ins	
Insurance Fund	
Redevelopment	
Redevelopment Revolving	
Redevelopment Tax	
School Debt Service	
Tourism Authority	
Tricounty Railway	
Sierra Forest Fire Protect	
Sub-Conservancy District	
Controller Trust Fund	
Subtotal	<u>\$72,007</u>
Direct Billed	
Total	<u><u>\$72,007</u></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>
	\$254,540			\$254,540
Allocated additions:				
1 - Building Use Charge	\$10,723		\$10,723	
1010100 - Board of Supervisors	\$591	\$693	\$1,284	
1010500 - District Attorney	\$20,138	\$955	\$21,093	
1010600 - City Manager	\$1,897	\$139	\$2,036	
1010701 - Finance	\$1,660	\$120	\$1,780	
1010710 - Information Technology		\$3,727	\$3,727	
1010720 - Purchasing		\$35	\$35	
1010730 - City Hall		\$12,687	\$12,687	
1010800 - Internal Auditor		\$203	\$203	
1015034 - Facilities Maintenance		\$15,881	\$15,881	
Total allocated additions:	<u>\$35,009</u>	<u>\$34,440</u>	<u>\$69,449</u>	<u>\$69,449</u>
Departmental cost adjustments:				
SALARIES - DIRECT BILL	\$83,811			
Total departmental cost adjustments:	<u>\$83,811</u>			<u>\$83,811</u>
Total to be allocated	<u>\$373,360</u>	<u>\$34,440</u>		<u>\$407,800</u>

Human Resources
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Recruitment</u>	<u>Payroll</u>	<u>Benefitis</u>	<u>Workers Compensation</u>
<u>Wages & Benefits</u>						
SALARIES & WAGES	\$160,784	\$69,455	\$50,364	\$5,158	\$20,221	\$15,586
FRINGE BENEFITS	\$61,703	\$26,654	\$19,328	\$1,979	\$7,760	\$5,982
<u>Other Expense and Cost</u>						
SERVICES & SUPPLIES	\$29,332	\$12,671	\$9,188	\$941	\$3,689	\$2,843
BACKGROUND SCREENING	\$2,721		\$2,721			
Departmental Expenditures	\$254,540	\$108,780	\$81,601	\$8,078	\$31,670	\$24,411
<u>Cost Adjustments</u>						
SALARIES - DIRECT BILL	\$83,811	\$36,204	\$26,253	\$2,688	\$10,540	\$8,126
Additions: 1st						
Other	\$35,009	\$35,009				
Functional Cost	\$373,360	\$179,993	\$107,854	\$10,766	\$42,210	\$32,537
Reallocate Admin		(\$179,993)	\$100,394	\$10,021	\$39,291	\$30,287
Allocable Costs	\$373,360		\$208,248	\$20,787	\$81,501	\$62,824
1st Allocation	\$373,360		\$208,248	\$20,787	\$81,501	\$62,824
Additions: 2nd						
Other	\$34,440	\$34,440				
Functional Cost	\$34,440	\$34,440				
Reallocate Admin		(\$34,440)	\$19,210	\$1,917	\$7,518	\$5,795
Allocable Costs	\$34,440		\$19,210	\$1,917	\$7,518	\$5,795
2nd Allocation	\$34,440		\$19,210	\$1,917	\$7,518	\$5,795
Total allocated	\$407,800		\$227,458	\$22,704	\$89,019	\$68,619

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>
Alternative Sentencing	208	6.572 %	\$13,686		\$13,686	\$1,427	\$15,113
Health	392	12.385 %	\$25,792		\$25,792	\$2,689	\$28,481
Stormwater Drainage	83	2.622 %	\$5,461		\$5,461	\$569	\$6,030
Clerk	228	7.204 %	\$15,002		\$15,002		\$15,002
Justice Court	550	17.378 %	\$36,188		\$36,188	\$3,773	\$39,961
District Attorney	137	4.329 %	\$9,014		\$9,014		\$9,014
Fire Administration	186	5.877 %	\$12,238		\$12,238	\$1,276	\$13,514
Juvenile Probation	127	4.013 %	\$8,356		\$8,356	\$871	\$9,227
Library	80	2.528 %	\$5,264		\$5,264	\$549	\$5,813
Recreation	88	2.780 %	\$5,790		\$5,790	\$604	\$6,394
Swimming Pool	145	4.581 %	\$9,541		\$9,541	\$995	\$10,536
Park Maintenance	127	4.013 %	\$8,356		\$8,356	\$871	\$9,227
Public Works	1	0.032 %	\$66		\$66	\$7	\$73
Landfill Administration	440	13.902 %	\$28,951		\$28,951	\$3,019	\$31,970
Building Permits	153	4.834 %	\$10,067		\$10,067	\$1,050	\$11,117
Street Maintenance	60	1.896 %	\$3,948		\$3,948	\$412	\$4,360
Traffic/Transportation	32	1.011 %	\$2,106		\$2,106	\$220	\$2,326
Sheriff Administration	106	3.349 %	\$6,974		\$6,974	\$727	\$7,701
Sub-Conservancy District	22	0.694 %	\$1,448		\$1,448	\$151	\$1,599
Total	3,165	100.000 %	\$208,248		\$208,248	\$19,210	\$227,458

(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	0.688 %	\$143		\$143		\$143
Clerk	5	0.688 %	\$143		\$143		\$143
Treasurer	6	0.825 %	\$172		\$172		\$172
Elections	13	1.788 %	\$372		\$372	\$37	\$409
Records Management	3	0.413 %	\$86		\$86		\$86
Recorder	4	0.550 %	\$114		\$114	\$11	\$125
Assessor	8	1.100 %	\$229		\$229	\$23	\$252
District Attorney	20	2.751 %	\$572		\$572		\$572
City Manager	3	0.413 %	\$86		\$86		\$86
Finance	5	0.688 %	\$143		\$143		\$143
Information Technology	10	1.376 %	\$286		\$286	\$28	\$314
Purchasing	3	0.413 %	\$86		\$86	\$8	\$94
Welfare	1	0.138 %	\$29		\$29	\$3	\$32
Planning	4	0.550 %	\$114		\$114	\$11	\$125
Sheriff Administration	7	0.963 %	\$200		\$200	\$20	\$220
Sheriff Operations	44	6.052 %	\$1,258		\$1,258	\$124	\$1,382
Sheriff General Services	9	1.238 %	\$257		\$257	\$25	\$282
Detention Facility	32	4.402 %	\$915		\$915	\$90	\$1,005
Dispatch	21	2.889 %	\$600		\$600	\$59	\$659
Trinet Grant	2	0.275 %	\$57		\$57	\$6	\$63
Fire Administration	2	0.275 %	\$57		\$57	\$6	\$63
Fire Operations	39	5.365 %	\$1,115		\$1,115	\$110	\$1,225
Fire Prevention	7	0.963 %	\$200		\$200	\$20	\$220
Fire Training	3	0.413 %	\$86		\$86	\$8	\$94
Juvenile Court	4	0.550 %	\$114		\$114	\$11	\$125
Juvenile Probation	11	1.513 %	\$315		\$315	\$31	\$346
Juvenile Detention	25	3.439 %	\$715		\$715	\$70	\$785
Justice Court	32	4.402 %	\$915		\$915	\$90	\$1,005
Alternative Sentencing	12	1.651 %	\$343		\$343	\$34	\$377
Parks Administration	6	0.825 %	\$172		\$172	\$17	\$189
Park Maintenance	9	1.238 %	\$257		\$257	\$25	\$282
Facilities Maintenance	11	1.513 %	\$315		\$315	\$31	\$346
Swimming Pool	43	5.915 %	\$1,229		\$1,229	\$121	\$1,350
Community Center	8	1.100 %	\$229		\$229	\$23	\$252
Recreation	14	1.926 %	\$400		\$400	\$39	\$439
Sports	29	3.989 %	\$829		\$829	\$82	\$911
Library	17	2.338 %	\$486		\$486	\$48	\$534
Health	3	0.413 %	\$86		\$86	\$8	\$94
Animal Services	9	1.238 %	\$257		\$257	\$25	\$282
Senior Citizens	8	1.100 %	\$229		\$229	\$23	\$252
Traffic/Transportation	1	0.138 %	\$29		\$29	\$3	\$32

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	3	0.413 %	\$86		\$86	\$8	\$94
Street Maintenance	20	2.751 %	\$572		\$572	\$56	\$628
Commissary Fund	3	0.413 %	\$86		\$86	\$8	\$94
Ambulance	22	3.026 %	\$629		\$629	\$62	\$691
Stormwater Drainage	3	0.413 %	\$86		\$86	\$8	\$94
Sewer Operation	22	3.026 %	\$629		\$629	\$62	\$691
Water	23	3.164 %	\$658		\$658	\$65	\$723
Building Permits	3	0.413 %	\$86		\$86	\$8	\$94
Cemetery	2	0.275 %	\$57		\$57	\$6	\$63
Fleet Management	6	0.825 %	\$172		\$172	\$17	\$189
Group Medical Insurance	4	0.550 %	\$114		\$114	\$11	\$125
Workers Compensation Ins	1	0.138 %	\$29		\$29	\$3	\$32
Redevelopment	3	0.413 %	\$86		\$86	\$8	\$94
Tourism Authority	6	0.825 %	\$172		\$172	\$17	\$189
Grant Fund	29	3.989 %	\$829		\$829	\$82	\$911
Emergency Management	2	0.275 %	\$57		\$57	\$6	\$63
Public Works	20	2.751 %	\$572		\$572	\$56	\$628
Regional Transportation	2	0.275 %	\$57		\$57	\$6	\$63
Business License	2	0.275 %	\$57		\$57	\$6	\$63
Code Enforcement	1	0.138 %	\$29		\$29	\$3	\$32
Landfill Administration	9	1.238 %	\$257		\$257	\$25	\$282
Cooperative Extension	1	0.138 %	\$29		\$29	\$3	\$32
Insurance Fund	1	0.138 %	\$29		\$29	\$3	\$32
Medical	6	0.825 %	\$172		\$172	\$17	\$189
Environmental Health	3	0.413 %	\$86		\$86	\$8	\$94
Investigations	17	2.338 %	\$486		\$486	\$48	\$534
Carson City Transit	1	0.138 %	\$29		\$29	\$3	\$32
Sub-Conservancy District	14	1.920 %	\$396		\$396	\$42	\$438
Total	727	100.000 %	\$20,787		\$20,787	\$1,917	\$22,704

(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	100	100.000 %	\$81,501	(\$67,057)	\$14,444	\$7,518	\$21,962
Subtotal	100	100.000 %	\$81,501	(\$67,057)	\$14,444	\$7,518	\$21,962
Direct Billed				\$67,057	\$67,057		\$67,057
Total	100	100.000 %	\$81,501	\$0	\$81,501	\$7,518	\$89,019

(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	100	100.000 %	\$62,824	(\$16,754)	\$46,070	\$5,795	\$51,865
Subtotal	100	100.000 %	\$62,824	(\$16,754)	\$46,070	\$5,795	\$51,865
Direct Billed				\$16,754	\$16,754		\$16,754
Total	100	100.000 %	\$62,824	\$0	\$62,824	\$5,795	\$68,619

(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	\$143		\$143		
Clerk	\$15,145	\$15,002	\$143		
Records Management	\$86		\$86		
Treasurer	\$172		\$172		
District Attorney	\$9,586	\$9,014	\$572		
City Manager	\$86		\$86		
Finance	\$143		\$143		
Information Technology	\$314		\$314		
Purchasing	\$94		\$94		
Dispatch	\$659		\$659		
Public Works	\$701	\$73	\$628		
Facilities Maintenance	\$346		\$346		
Recorder	\$125		\$125		
Elections	\$409		\$409		
Assessor	\$252		\$252		
Welfare	\$32		\$32		
Planning	\$125		\$125		
Business License	\$63		\$63		
Code Enforcement	\$32		\$32		
Sheriff Administration	\$7,921	\$7,701	\$220		
Investigations	\$534		\$534		
Sheriff Operations	\$1,382		\$1,382		
Sheriff General Services	\$282		\$282		
Detention Facility	\$1,005		\$1,005		
Trinet Grant	\$63		\$63		
Fire Administration	\$13,577	\$13,514	\$63		
Fire Operations	\$1,225		\$1,225		
Fire Prevention	\$220		\$220		
Fire Training	\$94		\$94		
Emergency Management	\$63		\$63		
Juvenile Court	\$125		\$125		
Juvenile Probation	\$9,573	\$9,227	\$346		
Juvenile Detention	\$785		\$785		
Justice Court	\$1,005		\$1,005		
Alternative Sentencing	\$15,490	\$15,113	\$377		
Justice Court	\$39,961	\$39,961			
Parks Administration	\$189		\$189		
Park Maintenance	\$9,509	\$9,227	\$282		
Swimming Pool	\$11,886	\$10,536	\$1,350		
Community Center	\$252		\$252		
Recreation	\$6,833	\$6,394	\$439		

Human Resources
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Recruitment</u>	<u>Payroll</u>	<u>Benefitis</u>	<u>Workers Compensation</u>
Sports	\$911		\$911		
Library	\$6,347	\$5,813	\$534		
Health	\$28,575	\$28,481	\$94		
Landfill Administration	\$32,252	\$31,970	\$282		
Medical	\$189		\$189		
Environmental Health	\$94		\$94		
Animal Services	\$282		\$282		
Cooperative Extension	\$32		\$32		
Senior Citizens	\$252		\$252		
Carson City Transit	\$32		\$32		
Traffic/Transportation	\$2,358	\$2,326	\$32		
Regional Transportation	\$63		\$63		
Quality of Life	\$94		\$94		
Street Maintenance	\$4,988	\$4,360	\$628		
Grant Fund	\$911		\$911		
Commissary Fund	\$94		\$94		
Ambulance	\$691		\$691		
Stormwater Drainage	\$6,124	\$6,030	\$94		
Sewer Operation	\$691		\$691		
Water	\$723		\$723		
Building Permits	\$11,211	\$11,117	\$94		
Cemetery	\$63		\$63		
Fleet Management	\$189		\$189		
Group Medical Insurance	\$22,087		\$125	\$21,962	
Workers Compensation Ins	\$51,897		\$32		\$51,865
Insurance Fund	\$32		\$32		
Redevelopment	\$94		\$94		
Tourism Authority	\$189		\$189		
Sub-Conservancy District	\$2,037	\$1,599	\$438		
Subtotal	\$323,989	\$227,458	\$22,704	\$21,962	\$51,865
Direct Billed	\$83,811			\$67,057	\$16,754
Total	\$407,800	\$227,458	\$22,704	\$89,019	\$68,619

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>
	\$1,490,032			\$1,490,032
Allocated additions:				
1 - Building Use Charge	\$7,122		\$7,122	
2 - Equipment Use Charge	\$91,864		\$91,864	
1010100 - Board of Supervisors	\$3,462	\$4,059	\$7,521	
1010500 - District Attorney	\$3,981	\$189	\$4,170	
1010600 - City Manager	\$11,103	\$813	\$11,916	
1010701 - Finance	\$10,809	\$777	\$11,586	
1010705 - Human Resources	\$286	\$28	\$314	
1010710 - Information Technology		\$14,541	\$14,541	
1010720 - Purchasing		\$797	\$797	
1010730 - City Hall		\$17,945	\$17,945	
1010800 - Internal Auditor		\$1,190	\$1,190	
1015034 - Facilities Maintenance		\$10,547	\$10,547	
Total allocated additions:	<u>\$128,627</u>	<u>\$50,886</u>	<u>\$179,513</u>	<u>\$179,513</u>
Total to be allocated	<u>\$1,618,659</u>	<u>\$50,886</u>		<u>\$1,669,545</u>

Information Technology
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>PC/Telephone Support</u>	<u>Citywide Support</u>	<u>Contract Services</u>	<u>Sheriff</u>	<u>Fire</u>
Wages & Benefits							
SALARIES & WAGES	\$719,725	\$64,775	\$80,177	\$371,738	\$115,084	\$47,646	\$40,305
FRINGE BENEFITS	\$274,891	\$24,740	\$30,623	\$141,981	\$43,955	\$18,198	\$15,394
Other Expense and Cost							
SERVICES & SUPPLIES	\$60,389	\$5,435	\$6,727	\$31,191	\$9,656	\$3,998	\$3,382
MAINT SERVICE CONTRACT	\$87,092	\$7,838	\$9,702	\$44,983	\$13,926	\$5,765	\$4,878
SOFTWARE MAINT CONTRACT	\$347,935				\$347,935		
Departmental Expenditures	\$1,490,032	\$102,788	\$127,229	\$589,893	\$530,556	\$75,607	\$63,959
Additions: 1st							
Other	\$128,627	\$128,627					
Functional Cost	\$1,618,659	\$231,415	\$127,229	\$589,893	\$530,556	\$75,607	\$63,959
Reallocate Admin		(\$231,415)	\$21,224	\$98,404	\$88,505	\$12,612	\$10,670
Allocable Costs	\$1,618,659		\$148,453	\$688,297	\$619,061	\$88,219	\$74,629
1st Allocation	\$1,618,659		\$148,453	\$688,297	\$619,061	\$88,219	\$74,629
Additions: 2nd							
Other	\$50,886	\$50,886					
Functional Cost	\$50,886	\$50,886					
Reallocate Admin		(\$50,886)	\$4,667	\$21,638	\$19,462	\$2,773	\$2,346
Allocable Costs	\$50,886		\$4,667	\$21,638	\$19,462	\$2,773	\$2,346
2nd Allocation	\$50,886		\$4,667	\$21,638	\$19,462	\$2,773	\$2,346
Total allocated	\$1,669,545		\$153,120	\$709,935	\$638,523	\$90,992	\$76,975

**Information Technology
Detail allocation of
PC/Telephone Support**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	5	0.822 %	\$1,221		\$1,221		\$1,221
Clerk	3	0.493 %	\$732		\$732		\$732
Treasurer	5	0.822 %	\$1,221		\$1,221		\$1,221
Elections	11	1.809 %	\$2,686		\$2,686	\$92	\$2,778
Records Management	1	0.164 %	\$244		\$244		\$244
Recorder	4	0.658 %	\$977		\$977	\$34	\$1,011
Assessor	7	1.151 %	\$1,709		\$1,709	\$59	\$1,768
District Attorney	19	3.125 %	\$4,639		\$4,639		\$4,639
City Manager	3	0.493 %	\$732		\$732		\$732
Finance	5	0.822 %	\$1,221		\$1,221		\$1,221
Human Resources	2	0.329 %	\$488		\$488		\$488
Information Technology	10	1.645 %	\$2,442		\$2,442		\$2,442
Purchasing	3	0.493 %	\$732		\$732	\$25	\$757
Welfare	1	0.164 %	\$244		\$244	\$8	\$252
Planning	4	0.658 %	\$977		\$977	\$34	\$1,011
Sheriff Administration	7	1.151 %	\$1,709		\$1,709	\$59	\$1,768
Sheriff Operations	44	7.237 %	\$10,743		\$10,743	\$370	\$11,113
Sheriff General Services	8	1.316 %	\$1,953		\$1,953	\$67	\$2,020
Detention Facility	32	5.263 %	\$7,813		\$7,813	\$269	\$8,082
Dispatch	20	3.289 %	\$4,883		\$4,883	\$168	\$5,051
Trinet Grant	2	0.329 %	\$488		\$488	\$17	\$505
Fire Administration	2	0.329 %	\$488		\$488	\$17	\$505
Fire Operations	39	6.414 %	\$9,522		\$9,522	\$328	\$9,850
Fire Prevention	4	0.658 %	\$977		\$977	\$34	\$1,011
Juvenile Court	4	0.658 %	\$977		\$977	\$34	\$1,011
Juvenile Probation	11	1.809 %	\$2,686		\$2,686	\$92	\$2,778
Juvenile Detention	25	4.112 %	\$6,104		\$6,104	\$210	\$6,314
Justice Court	31	5.099 %	\$7,569		\$7,569	\$261	\$7,830
Alternative Sentencing	8	1.316 %	\$1,953		\$1,953	\$67	\$2,020
Parks Administration	6	0.987 %	\$1,465		\$1,465	\$50	\$1,515
Park Maintenance	9	1.480 %	\$2,197		\$2,197	\$76	\$2,273
Facilities Maintenance	10	1.645 %	\$2,442		\$2,442	\$84	\$2,526
Swimming Pool	3	0.493 %	\$732		\$732	\$25	\$757
Community Center	2	0.329 %	\$488		\$488	\$17	\$505
Recreation	2	0.329 %	\$488		\$488	\$17	\$505
Sports	1	0.164 %	\$244		\$244	\$8	\$252
Library	14	2.303 %	\$3,418		\$3,418	\$118	\$3,536
Health	3	0.493 %	\$732		\$732	\$25	\$757
Animal Services	7	1.151 %	\$1,709		\$1,709	\$59	\$1,768
Senior Citizens	3	0.493 %	\$732		\$732	\$25	\$757
Traffic/Transportation	1	0.164 %	\$244		\$244	\$8	\$252

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	3	0.493 %	\$732		\$732	\$25	\$757
Street Maintenance	20	3.289 %	\$4,883		\$4,883	\$168	\$5,051
Commissary Fund	2	0.329 %	\$488		\$488	\$17	\$505
Ambulance	21	3.454 %	\$5,127		\$5,127	\$177	\$5,304
Stormwater Drainage	3	0.493 %	\$732		\$732	\$25	\$757
Sewer Operation	22	3.618 %	\$5,372		\$5,372	\$185	\$5,557
Water	23	3.783 %	\$5,616		\$5,616	\$193	\$5,809
Building Permits	3	0.493 %	\$732		\$732	\$25	\$757
Cemetery	2	0.329 %	\$488		\$488	\$17	\$505
Fleet Management	6	0.987 %	\$1,465		\$1,465	\$50	\$1,515
Group Medical Insurance	3	0.493 %	\$732		\$732	\$25	\$757
Workers Compensation Ins	1	0.164 %	\$244		\$244	\$8	\$252
Redevelopment	3	0.493 %	\$732		\$732	\$25	\$757
Tourism Authority	5	0.822 %	\$1,221		\$1,221	\$42	\$1,263
Sub-Conservancy District	19	3.125 %	\$4,639		\$4,639	\$160	\$4,799
Grant Fund	29	4.770 %	\$7,081		\$7,081	\$244	\$7,325
Fire Training	3	0.493 %	\$732		\$732	\$25	\$757
Emergency Management	2	0.329 %	\$488		\$488	\$17	\$505
Public Works	20	3.289 %	\$4,883		\$4,883	\$168	\$5,051
Regional Transportation	2	0.329 %	\$488		\$488	\$17	\$505
Business License	2	0.329 %	\$488		\$488	\$17	\$505
Code Enforcement	1	0.164 %	\$244		\$244	\$8	\$252
Landfill Administration	9	1.480 %	\$2,197		\$2,197	\$76	\$2,273
Insurance Fund	1	0.164 %	\$244		\$244	\$8	\$252
Medical	3	0.493 %	\$732		\$732	\$25	\$757
Environmental Health	3	0.493 %	\$732		\$732	\$25	\$757
Investigations	15	2.467 %	\$3,662		\$3,662	\$126	\$3,788
Carson City Transit	1	0.176 %	\$258		\$258	\$12	\$270
Total	608	100.000 %	\$148,453		\$148,453	\$4,667	\$153,120

(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	198,884	0.351 %	\$2,419		\$2,419		\$2,419
Clerk	295,618	0.522 %	\$3,596		\$3,596		\$3,596
Recorder	345,431	0.610 %	\$4,202		\$4,202	\$145	\$4,347
Records Management	103,701	0.183 %	\$1,261		\$1,261		\$1,261
Elections	183,915	0.325 %	\$2,237		\$2,237	\$77	\$2,314
Treasurer	404,326	0.715 %	\$4,918		\$4,918		\$4,918
Assessor	641,985	1.135 %	\$7,809		\$7,809	\$270	\$8,079
District Attorney	1,974,792	3.490 %	\$24,022		\$24,022		\$24,022
City Manager	374,795	0.662 %	\$4,559		\$4,559		\$4,559
Finance	523,055	0.924 %	\$6,363		\$6,363		\$6,363
Human Resources	222,487	0.393 %	\$2,706		\$2,706		\$2,706
Information Technology	994,616	1.758 %	\$12,099		\$12,099		\$12,099
Geographic Information Systems	131,284	0.232 %	\$1,597		\$1,597	\$55	\$1,652
Welfare	124,867	0.221 %	\$1,519		\$1,519	\$52	\$1,571
Planning	377,470	0.667 %	\$4,592		\$4,592	\$159	\$4,751
Business License	142,548	0.252 %	\$1,734		\$1,734	\$60	\$1,794
Code Enforcement	103,025	0.182 %	\$1,253		\$1,253	\$43	\$1,296
Sheriff Administration	793,984	1.403 %	\$9,658		\$9,658	\$334	\$9,992
Sheriff Operations	5,437,504	9.610 %	\$66,145		\$66,145	\$2,285	\$68,430
Sheriff General Services	620,100	1.096 %	\$7,543		\$7,543	\$261	\$7,804
Detention Facility	3,315,968	5.860 %	\$40,337		\$40,337	\$1,393	\$41,730
Dispatch	1,502,117	2.655 %	\$18,273		\$18,273	\$631	\$18,904
Trinet Grant	94,114	0.166 %	\$1,145		\$1,145	\$40	\$1,185
Fire Administration	274,006	0.484 %	\$3,333		\$3,333	\$115	\$3,448
Fire Operations	6,063,433	10.716 %	\$73,759		\$73,759	\$2,548	\$76,307
Fire Prevention	299,396	0.529 %	\$3,642		\$3,642	\$126	\$3,768
Fire Training	463,397	0.819 %	\$5,637		\$5,637	\$195	\$5,832
Emergency Management	102,854	0.182 %	\$1,251		\$1,251	\$43	\$1,294
Public Works	2,098,745	3.709 %	\$25,530		\$25,530	\$882	\$26,412
Juvenile Court	291,733	0.516 %	\$3,549		\$3,549	\$123	\$3,672
Juvenile Probation	1,163,846	2.057 %	\$14,158		\$14,158	\$489	\$14,647
Juvenile Detention	1,196,536	2.115 %	\$14,555		\$14,555	\$503	\$15,058
Justice Court	2,534,946	4.480 %	\$30,836		\$30,836	\$1,065	\$31,901
Alternative Sentencing	967,277	1.710 %	\$11,766		\$11,766	\$406	\$12,172
Parks Administration	553,241	0.978 %	\$6,730		\$6,730	\$232	\$6,962
Park Maintenance	748,026	1.322 %	\$9,099		\$9,099	\$314	\$9,413
Facilities Maintenance	983,429	1.738 %	\$11,963		\$11,963	\$413	\$12,376
Swimming Pool	406,443	0.718 %	\$4,944		\$4,944	\$171	\$5,115
Community Center	193,741	0.342 %	\$2,357		\$2,357	\$81	\$2,438
Recreation	287,188	0.508 %	\$3,494		\$3,494	\$121	\$3,615
Sports	222,200	0.393 %	\$2,703		\$2,703	\$93	\$2,796

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>
Library	1,118,471	1.977 %	\$13,606		\$13,606	\$470	\$14,076
Health	306,310	0.541 %	\$3,726		\$3,726	\$129	\$3,855
Landfill Administration	666,854	1.179 %	\$8,112		\$8,112	\$280	\$8,392
Medical	76,106	0.135 %	\$926		\$926	\$32	\$958
Environmental Health	244,447	0.432 %	\$2,974		\$2,974	\$103	\$3,077
Animal Services	442,254	0.782 %	\$5,380		\$5,380	\$186	\$5,566
Senior Citizens	287,626	0.508 %	\$3,499		\$3,499	\$121	\$3,620
Traffic/Transportation	68,246	0.121 %	\$830		\$830	\$29	\$859
Regional Transportation	52,317	0.092 %	\$636		\$636	\$22	\$658
Quality of Life	478,567	0.846 %	\$5,822		\$5,822	\$201	\$6,023
Street Maintenance	1,676,000	2.962 %	\$20,388		\$20,388	\$704	\$21,092
Grant Fund	1,837,979	3.248 %	\$22,358		\$22,358	\$772	\$23,130
Commissary Fund	90,051	0.159 %	\$1,095		\$1,095	\$38	\$1,133
Residential Construction	36,818	0.065 %	\$448		\$448	\$15	\$463
Ambulance	2,282,213	4.033 %	\$27,762		\$27,762	\$959	\$28,721
Stormwater Drainage	237,437	0.420 %	\$2,888		\$2,888	\$100	\$2,988
Sewer Operation	1,912,779	3.381 %	\$23,268		\$23,268	\$804	\$24,072
Water	2,021,349	3.572 %	\$24,589		\$24,589	\$849	\$25,438
Building Permits	328,501	0.581 %	\$3,996		\$3,996	\$138	\$4,134
Cemetery	137,121	0.242 %	\$1,668		\$1,668	\$58	\$1,726
Fleet Management	518,642	0.917 %	\$6,309		\$6,309	\$218	\$6,527
Group Medical Insurance	260,856	0.461 %	\$3,173		\$3,173	\$110	\$3,283
Workers Compensation Ins	131,391	0.232 %	\$1,598		\$1,598	\$55	\$1,653
Insurance Fund	308,329	0.545 %	\$3,751		\$3,751	\$130	\$3,881
Redevelopment	237,369	0.420 %	\$2,887		\$2,887	\$100	\$2,987
Tourism Authority	363,619	0.643 %	\$4,423		\$4,423	\$153	\$4,576
Sub-Conservancy District	372,119	0.658 %	\$4,527		\$4,527	\$156	\$4,683
Investigations	1,808,131	3.196 %	\$21,995		\$21,995	\$760	\$22,755
Ice Rink	26,709	0.047 %	\$325		\$325	\$11	\$336
Cooperative Extension	5,785	0.010 %	\$70		\$70	\$2	\$72
Public Defender	358,371	0.633 %	\$4,359		\$4,359	\$151	\$4,510
Wildland Fire Management	57,513	0.102 %	\$700		\$700	\$24	\$724
Carson City Transit	74,860	0.132 %	\$916		\$916	\$33	\$949
Total	56,582,163	100.000 %	\$688,297		\$688,297	\$21,638	\$709,935

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

Source: Expenditure Worksheet

Information Technology
Detail allocation of
Contract Services

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Assessor	17,695	5.086 %	\$31,484		\$31,484	\$1,037	\$32,521
Finance	13,062	3.754 %	\$23,241		\$23,241		\$23,241
Fire Administration	20,350	5.849 %	\$36,208		\$36,208	\$1,192	\$37,400
Health	4,246	1.220 %	\$7,555		\$7,555	\$249	\$7,804
Juvenile Probation	616	0.177 %	\$1,096		\$1,096	\$36	\$1,132
Sheriff Administration	151,934	43.667 %	\$270,328		\$270,328	\$8,901	\$279,229
Treasurer	2,360	0.678 %	\$4,199		\$4,199		\$4,199
All Other	92,868	26.691 %	\$165,235		\$165,235	\$5,440	\$170,675
Planning	8,034	2.309 %	\$14,294		\$14,294	\$471	\$14,765
Purchasing	3,952	1.136 %	\$7,032		\$7,032	\$232	\$7,264
Justice Court	28,965	8.325 %	\$51,536		\$51,536	\$1,697	\$53,233
Landfill Administration	616	0.177 %	\$1,096		\$1,096	\$36	\$1,132
Facilities Maintenance	2,936	0.844 %	\$5,224		\$5,224	\$171	\$5,395
Human Resources	300	0.087 %	\$533		\$533		\$533
Total	<u>347,934</u>	<u>100.000 %</u>	<u>\$619,061</u>		<u>\$619,061</u>	<u>\$19,462</u>	<u>\$638,523</u>

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

Source: Software Maintenance Account Activity Listing

Information Technology
Detail allocation of
Sheriff

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Sheriff Administration	100	100.000 %	\$88,219		\$88,219	\$2,773	\$90,992
Total	100	100.000 %	\$88,219		\$88,219	\$2,773	\$90,992

(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	100	100.000 %	\$74,629		\$74,629	\$2,346	\$76,975
Total	100	100.000 %	\$74,629		\$74,629	\$2,346	\$76,975

(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	\$3,640	\$1,221	\$2,419			
Clerk	\$4,328	\$732	\$3,596			
Records Management	\$1,505	\$244	\$1,261			
Treasurer	\$10,338	\$1,221	\$4,918	\$4,199		
District Attorney	\$28,661	\$4,639	\$24,022			
City Manager	\$5,291	\$732	\$4,559			
Finance	\$30,825	\$1,221	\$6,363	\$23,241		
Human Resources	\$3,727	\$488	\$2,706	\$533		
Information Technology	\$14,541	\$2,442	\$12,099			
Purchasing	\$8,021	\$757		\$7,264		
Dispatch	\$23,955	\$5,051	\$18,904			
Public Works	\$31,463	\$5,051	\$26,412			
Facilities Maintenance	\$20,297	\$2,526	\$12,376	\$5,395		
Recorder	\$5,358	\$1,011	\$4,347			
Elections	\$5,092	\$2,778	\$2,314			
Assessor	\$42,368	\$1,768	\$8,079	\$32,521		
Public Defender	\$4,510		\$4,510			
Geographic Information Systems	\$1,652		\$1,652			
Welfare	\$1,823	\$252	\$1,571			
Planning	\$20,527	\$1,011	\$4,751	\$14,765		
Business License	\$2,299	\$505	\$1,794			
Code Enforcement	\$1,548	\$252	\$1,296			
Sheriff Administration	\$381,981	\$1,768	\$9,992	\$279,229	\$90,992	
Investigations	\$26,543	\$3,788	\$22,755			
Sheriff Operations	\$79,543	\$11,113	\$68,430			
Sheriff General Services	\$9,824	\$2,020	\$7,804			
Detention Facility	\$49,812	\$8,082	\$41,730			
Trinet Grant	\$1,690	\$505	\$1,185			
Fire Administration	\$118,328	\$505	\$3,448	\$37,400		\$76,975
Fire Operations	\$86,157	\$9,850	\$76,307			
Fire Prevention	\$4,779	\$1,011	\$3,768			
Fire Training	\$6,589	\$757	\$5,832			
Emergency Management	\$1,799	\$505	\$1,294			
Wildland Fire Management	\$724		\$724			
Juvenile Court	\$4,683	\$1,011	\$3,672			
Juvenile Probation	\$18,557	\$2,778	\$14,647	\$1,132		
Juvenile Detention	\$21,372	\$6,314	\$15,058			
Justice Court	\$92,964	\$7,830	\$31,901	\$53,233		
Alternative Sentencing	\$14,192	\$2,020	\$12,172			
Parks Administration	\$8,477	\$1,515	\$6,962			
Park Maintenance	\$11,686	\$2,273	\$9,413			

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>
Swimming Pool	\$5,872	\$757	\$5,115			
Community Center	\$2,943	\$505	\$2,438			
Recreation	\$4,120	\$505	\$3,615			
Ice Rink	\$336		\$336			
Sports	\$3,048	\$252	\$2,796			
Library	\$17,612	\$3,536	\$14,076			
Health	\$12,416	\$757	\$3,855	\$7,804		
Landfill Administration	\$11,797	\$2,273	\$8,392	\$1,132		
Medical	\$1,715	\$757	\$958			
Environmental Health	\$3,834	\$757	\$3,077			
Animal Services	\$7,334	\$1,768	\$5,566			
Cooperative Extension	\$72		\$72			
Senior Citizens	\$4,377	\$757	\$3,620			
Carson City Transit	\$1,219	\$270	\$949			
Traffic/Transportation	\$1,111	\$252	\$859			
Regional Transportation	\$1,163	\$505	\$658			
Quality of Life	\$6,780	\$757	\$6,023			
Street Maintenance	\$26,143	\$5,051	\$21,092			
Grant Fund	\$30,455	\$7,325	\$23,130			
Commissary Fund	\$1,638	\$505	\$1,133			
Residential Construction	\$463		\$463			
Ambulance	\$34,025	\$5,304	\$28,721			
Stormwater Drainage	\$3,745	\$757	\$2,988			
Sewer Operation	\$29,629	\$5,557	\$24,072			
Water	\$31,247	\$5,809	\$25,438			
Building Permits	\$4,891	\$757	\$4,134			
Cemetery	\$2,231	\$505	\$1,726			
Fleet Management	\$8,042	\$1,515	\$6,527			
Group Medical Insurance	\$4,040	\$757	\$3,283			
Workers Compensation Ins	\$1,905	\$252	\$1,653			
Insurance Fund	\$4,133	\$252	\$3,881			
Redevelopment	\$3,744	\$757	\$2,987			
Tourism Authority	\$5,839	\$1,263	\$4,576			
Sub-Conservancy District	\$9,482	\$4,799	\$4,683			
All Other	\$170,675			\$170,675		
Total	\$1,669,545	\$153,120	\$709,935	\$638,523	\$90,992	\$76,975

SCHEDULE 13.01

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>
	\$134,879			\$134,879
Allocated additions:				
2 - Equipment Use Charge	\$1,305		\$1,305	
1010100 - Board of Supervisors	\$313	\$367	\$680	
1010500 - District Attorney	\$4,683	\$222	\$4,905	
1010600 - City Manager	\$1,005	\$74	\$1,079	
1010701 - Finance	\$8,823	\$609	\$9,432	
1010705 - Human Resources	\$86	\$8	\$94	
1010710 - Information Technology	\$7,764	\$257	\$8,021	
1010800 - Internal Auditor		\$108	\$108	
Total allocated additions:	<u>\$23,979</u>	<u>\$1,645</u>	<u>\$25,624</u>	<u>\$25,624</u>
Total to be allocated	<u>\$158,858</u>	<u>\$1,645</u>		<u>\$160,503</u>

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

	<u>Total</u>	<u>General & Admin</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>
<u>Wages & Benefits</u>				
SALARIES & WAGES	\$94,323	\$10,592	\$20,129	\$63,602
FRINGE BENEFITS	\$36,961	\$4,151	\$7,887	\$24,923
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$3,595	\$404	\$767	\$2,424
Departmental Expenditures	\$134,879	\$15,147	\$28,783	\$90,949
Additions: 1st				
Other	\$23,979	\$23,979		
Functional Cost	\$158,858	\$39,126	\$28,783	\$90,949
Reallocate Admin		(\$39,126)	\$9,406	\$29,720
Allocable Costs	\$158,858		\$38,189	\$120,669
1st Allocation	\$158,858		\$38,189	\$120,669
Additions: 2nd				
Other	\$1,645	\$1,645		
Functional Cost	\$1,645	\$1,645		
Reallocate Admin		(\$1,645)	\$395	\$1,250
Allocable Costs	\$1,645		\$395	\$1,250
2nd Allocation	\$1,645		\$395	\$1,250
Total allocated	\$160,503		\$38,584	\$121,919

**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	9,925	0.028 %	\$11		\$11		\$11
Clerk	19,295	0.055 %	\$21		\$21		\$21
Recorder	41,738	0.120 %	\$46		\$46		\$46
Records Management	15,624	0.045 %	\$17		\$17		\$17
Public Safety Complex	271,045	0.777 %	\$297		\$297		\$297
Elections	32,271	0.093 %	\$35		\$35		\$35
Treasurer	59,004	0.169 %	\$65		\$65		\$65
Assessor	34,962	0.100 %	\$38		\$38		\$38
District Attorney	79,132	0.227 %	\$87		\$87		\$87
City Manager	208,025	0.596 %	\$228		\$228		\$228
Economic Development	606,699	1.739 %	\$664		\$664	\$7	\$671
Finance	91,594	0.263 %	\$100		\$100		\$100
Human Resources	32,053	0.092 %	\$35		\$35		\$35
Information Technology	495,416	1.420 %	\$542		\$542		\$542
Geographic Information Systems	271,000	0.777 %	\$297		\$297	\$3	\$300
City Hall	91,404	0.262 %	\$100		\$100	\$1	\$101
Welfare	272,650	0.782 %	\$298		\$298	\$3	\$301
Internal Auditor	57,617	0.165 %	\$63		\$63	\$1	\$64
Planning	19,487	0.056 %	\$21		\$21		\$21
Sheriff Administration	347,994	0.998 %	\$381		\$381	\$4	\$385
Sheriff Operations	298,439	0.855 %	\$327		\$327	\$4	\$331
Sheriff General Services	43,982	0.126 %	\$48		\$48	\$1	\$49
Detention Facility	287,862	0.825 %	\$315		\$315	\$3	\$318
Dispatch	176,680	0.506 %	\$193		\$193	\$2	\$195
Trinet Grant	18,238	0.052 %	\$20		\$20		\$20
Fire Administration	47,494	0.136 %	\$52		\$52	\$1	\$53
Warren Engine Co. No. 1	406	0.001 %					
Fire Operations	367,177	1.053 %	\$402		\$402	\$4	\$406
Fire Prevention	15,464	0.044 %	\$17		\$17		\$17
Fire Training	59,509	0.171 %	\$65		\$65	\$1	\$66
Juvenile Court	134,430	0.385 %	\$147		\$147	\$2	\$149
Juvenile Probation	169,046	0.485 %	\$185		\$185	\$2	\$187
Juvenile Detention	106,064	0.304 %	\$116		\$116	\$1	\$117
Justice Court	379,508	1.088 %	\$415		\$415	\$4	\$419
Alternative Sentencing	92,802	0.266 %	\$102		\$102	\$1	\$103
Parks Administration	23,778	0.068 %	\$26		\$26		\$26
Park Maintenance	271,120	0.777 %	\$297		\$297	\$3	\$300
Grants, Gifts, Donations	138,520	0.397 %	\$152		\$152	\$2	\$154
Facilities Maintenance	416,926	1.195 %	\$456		\$456	\$5	\$461
Swimming Pool	201,421	0.577 %	\$220		\$220	\$2	\$222
Community Center	109,692	0.314 %	\$120		\$120	\$1	\$121

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>
Recreation	31,268	0.090 %	\$34		\$34		\$34
Pony Express Pavilion	19,307	0.055 %	\$21		\$21		\$21
Sports	166,840	0.478 %	\$183		\$183	\$2	\$185
Library	376,713	1.080 %	\$412		\$412	\$4	\$416
Health	156,354	0.448 %	\$171		\$171	\$2	\$173
Animal Services	137,834	0.395 %	\$151		\$151	\$2	\$153
Cooperative Extension	155,726	0.446 %	\$170		\$170	\$2	\$172
Supplemental Indigent	1,269,197	3.638 %	\$1,389		\$1,389	\$15	\$1,404
Senior Citizens	115,795	0.332 %	\$127		\$127	\$1	\$128
Carson City Transit	913,636	2.619 %	\$1,000		\$1,000	\$11	\$1,011
Library Gift	69,438	0.199 %	\$76		\$76	\$1	\$77
Administrative Assessment	69,579	0.199 %	\$76		\$76	\$1	\$77
Traffic/Transportation	5,013	0.014 %	\$5		\$5		\$5
Regional Transportation	707,528	2.028 %	\$775		\$775	\$8	\$783
Street Maintenance	1,361,913	3.904 %	\$1,491		\$1,491	\$16	\$1,507
Commissary Fund	146,648	0.420 %	\$161		\$161	\$2	\$163
Capital Facilities	2,231	0.006 %	\$2		\$2		\$2
Residential Construction	376	0.001 %					
Ambulance	1,486,169	4.260 %	\$1,627		\$1,627	\$17	\$1,644
Stormwater Drainage	168,135	0.482 %	\$184		\$184	\$2	\$186
Sewer Operation	1,619,950	4.644 %	\$1,773		\$1,773	\$19	\$1,792
Water	3,817,266	10.942 %	\$4,179		\$4,179	\$45	\$4,224
Building Permits	48,301	0.138 %	\$53		\$53	\$1	\$54
Cemetery	23,240	0.067 %	\$25		\$25		\$25
Fleet Management	750,456	2.151 %	\$822		\$822	\$9	\$831
Group Medical Insurance	7,243,529	20.764 %	\$7,930		\$7,930	\$85	\$8,015
Workers Compensation Ins	332,875	0.954 %	\$364		\$364	\$4	\$368
Insurance Fund	1,241,506	3.559 %	\$1,359		\$1,359	\$15	\$1,374
Redevelopment	193,820	0.556 %	\$212		\$212	\$2	\$214
Redevelopment Revolving	120,858	0.346 %	\$132		\$132	\$1	\$133
Tricounty Railway	469,099	1.345 %	\$514		\$514	\$6	\$520
Sierra Forest Fire Protect	554,912	1.591 %	\$607		\$607	\$7	\$614
Controller Trust Fund	39,839	0.114 %	\$44		\$44		\$44
Grant Fund	1,046,103	2.999 %	\$1,145		\$1,145	\$12	\$1,157
Emergency Management	27,521	0.079 %	\$30		\$30		\$30
Public Works	60,542	0.174 %	\$66		\$66	\$1	\$67
Quality of Life	609,400	1.747 %	\$667		\$667	\$7	\$674
Business License	12,426	0.036 %	\$14		\$14		\$14
Code Enforcement	485	0.001 %	\$1		\$1		\$1
Landfill Administration	669,893	1.920 %	\$733		\$733	\$8	\$741
Medical	260,057	0.745 %	\$285		\$285	\$3	\$288

**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>
Environmental Health	4,389	0.013 %	\$5		\$5		\$5
Investigations	341,009	0.978 %	\$373		\$373	\$4	\$377
Justice Court	188,651	0.541 %	\$207		\$207	\$2	\$209
Ice Rink	41,877	0.120 %	\$46		\$46		\$46
Sewer Capitalization	50,541	0.145 %	\$55		\$55	\$1	\$56
Northgate	30,410	0.087 %	\$33		\$33		\$33
Debt Svc-Carson City	1,424	0.004 %	\$2		\$2		\$2
Sub-Conservancy District	270	0.001 %					
Capital Projects	99,350	0.285 %	\$109		\$109	\$1	\$110
911 Surcharge	238,859	0.685 %	\$261		\$261	\$3	\$264
Redevelopment Tax	100						
Public Defender	922,796	2.645 %	\$1,010		\$1,010	\$11	\$1,021
Community Support	337	0.001 %					
Wildland Fire Management	47,221	0.135 %	\$52		\$52	\$4	\$56
School Debt Service	500	0.005 %	\$5		\$5		\$5
Total	<u>34,885,005</u>	<u>100.000 %</u>	<u>\$38,189</u>		<u>\$38,189</u>	<u>\$395</u>	<u>\$38,584</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	0.424 %	\$512		\$512		\$512
Park Maintenance	308,908	1.299 %	\$1,568		\$1,568	\$16	\$1,584
Grants, Gifts, Donations	74,997	0.315 %	\$381		\$381	\$4	\$385
Facilities Maintenance	566,643	2.384 %	\$2,876		\$2,876	\$30	\$2,906
Health	28,966	0.122 %	\$147		\$147	\$2	\$149
Landfill Administration	35,000	0.147 %	\$178		\$178	\$2	\$180
Medical	140,000	0.589 %	\$711		\$711	\$7	\$718
Regional Transportation	3,875,204	16.301 %	\$19,670		\$19,670	\$206	\$19,876
Quality of Life	992,092	4.173 %	\$5,036		\$5,036	\$53	\$5,089
Street Maintenance	155,199	0.653 %	\$788		\$788	\$8	\$796
Grant Fund	1,449,777	6.098 %	\$7,359		\$7,359	\$77	\$7,436
Stormwater Drainage	158,790	0.668 %	\$806		\$806	\$8	\$814
Sewer Operation	427,405	1.798 %	\$2,169		\$2,169	\$23	\$2,192
Sewer Capitalization	1,848,787	7.777 %	\$9,384		\$9,384	\$98	\$9,482
Water	11,276,534	47.434 %	\$57,238		\$57,238	\$600	\$57,838
Workers Compensation Ins	407,924	1.716 %	\$2,071		\$2,071	\$22	\$2,093
Redevelopment	178,000	0.749 %	\$904		\$904	\$9	\$913
All Other	571,419	2.404 %	\$2,900		\$2,900	\$30	\$2,930
Public Works	13,000	0.055 %	\$66		\$66	\$1	\$67
Carson City Transit	53,468	0.225 %	\$271		\$271	\$3	\$274
Capital Acquisition	78,076	0.328 %	\$396		\$396	\$4	\$400
Juvenile Court	9,881	0.042 %	\$50		\$50	\$1	\$51
Finance	118,000	0.496 %	\$599		\$599		\$599
Information Technology	50,272	0.211 %	\$255		\$255		\$255
Fire Operations	18,967	0.080 %	\$96		\$96	\$1	\$97
Fire Training	500	0.002 %	\$3		\$3		\$3
Juvenile Probation	24,999	0.105 %	\$127		\$127	\$1	\$128
Ice Rink	110,000	0.463 %	\$558		\$558	\$6	\$564
Animal Services	16,000	0.067 %	\$81		\$81	\$1	\$82
Library Gift	82,465	0.347 %	\$419		\$419	\$4	\$423
911 Surcharge	215,725	0.907 %	\$1,095		\$1,095	\$11	\$1,106
Redevelopment Revolving	57,475	0.242 %	\$292		\$292	\$3	\$295
Campo	327,880	1.379 %	\$1,663		\$1,663	\$19	\$1,682
Total	<u>23,773,143</u>	<u>100.000 %</u>	<u>\$120,669</u>		<u>\$120,669</u>	<u>\$1,250</u>	<u>\$121,919</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	\$11	\$11	
Clerk	\$21	\$21	
Records Management	\$17	\$17	
Public Safety Complex	\$297	\$297	
Treasurer	\$65	\$65	
District Attorney	\$87	\$87	
City Manager	\$740	\$228	\$512
Finance	\$699	\$100	\$599
Human Resources	\$35	\$35	
Information Technology	\$797	\$542	\$255
City Hall	\$101	\$101	
Internal Auditor	\$64	\$64	
Dispatch	\$195	\$195	
Public Works	\$134	\$67	\$67
Facilities Maintenance	\$3,367	\$461	\$2,906
Recorder	\$46	\$46	
Elections	\$35	\$35	
Assessor	\$38	\$38	
Public Defender	\$1,021	\$1,021	
Community Support			
Economic Development	\$671	\$671	
Geographic Information Systems	\$300	\$300	
Northgate	\$33	\$33	
Welfare	\$301	\$301	
Planning	\$21	\$21	
Business License	\$14	\$14	
Code Enforcement	\$1	\$1	
Sheriff Administration	\$385	\$385	
Investigations	\$377	\$377	
Sheriff Operations	\$331	\$331	
Sheriff General Services	\$49	\$49	
Detention Facility	\$318	\$318	
Trinet Grant	\$20	\$20	
Fire Administration	\$53	\$53	
Warren Engine Co. No. 1			
Fire Operations	\$503	\$406	\$97
Fire Prevention	\$17	\$17	
Fire Training	\$69	\$66	\$3
Emergency Management	\$30	\$30	
Wildland Fire Management	\$56	\$56	
Juvenile Court	\$200	\$149	\$51

**Purchasing
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>
Juvenile Probation	\$315	\$187	\$128
Juvenile Detention	\$117	\$117	
Justice Court	\$419	\$419	
Alternative Sentencing	\$103	\$103	
Justice Court	\$209	\$209	
Parks Administration	\$26	\$26	
Park Maintenance	\$1,884	\$300	\$1,584
Grants, Gifts, Donations	\$539	\$154	\$385
Swimming Pool	\$222	\$222	
Community Center	\$121	\$121	
Recreation	\$34	\$34	
Pony Express Pavilion	\$21	\$21	
Ice Rink	\$610	\$46	\$564
Sports	\$185	\$185	
Library	\$416	\$416	
Health	\$322	\$173	\$149
Landfill Administration	\$921	\$741	\$180
Medical	\$1,006	\$288	\$718
Environmental Health	\$5	\$5	
Animal Services	\$235	\$153	\$82
Cooperative Extension	\$172	\$172	
Supplemental Indigent	\$1,404	\$1,404	
Capital Projects	\$110	\$110	
Senior Citizens	\$128	\$128	
Capital Acquisition	\$400		\$400
Carson City Transit	\$1,285	\$1,011	\$274
Library Gift	\$500	\$77	\$423
Administrative Assessment	\$77	\$77	
Traffic/Transportation	\$5	\$5	
Campo	\$1,682		\$1,682
Regional Transportation	\$20,659	\$783	\$19,876
Quality of Life	\$5,763	\$674	\$5,089
Street Maintenance	\$2,303	\$1,507	\$796
Grant Fund	\$8,593	\$1,157	\$7,436
Commissary Fund	\$163	\$163	
911 Surcharge	\$1,370	\$264	\$1,106
Capital Facilities	\$2	\$2	
Residential Construction			
Debt Svc-Carson City	\$2	\$2	
Ambulance	\$1,644	\$1,644	
Stormwater Drainage	\$1,000	\$186	\$814

**Purchasing
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>
Sewer Operation	\$3,984	\$1,792	\$2,192
Sewer Capitalization	\$9,538	\$56	\$9,482
Water	\$62,062	\$4,224	\$57,838
Building Permits	\$54	\$54	
Cemetery	\$25	\$25	
Fleet Management	\$831	\$831	
Group Medical Insurance	\$8,015	\$8,015	
Workers Compensation Ins	\$2,461	\$368	\$2,093
Insurance Fund	\$1,374	\$1,374	
Redevelopment	\$1,127	\$214	\$913
Redevelopment Revolving	\$428	\$133	\$295
Redevelopment Tax			
School Debt Service	\$5	\$5	
Tricounty Railway	\$520	\$520	
Sierra Forest Fire Protect	\$614	\$614	
Sub-Conservancy District			
Controller Trust Fund	\$44	\$44	
All Other	\$2,930		\$2,930
Total	<u>\$160,503</u>	<u>\$38,584</u>	<u>\$121,919</u>

SCHEDULE 14.01

CITY HALL

NATURE AND EXTENT OF SERVICE

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

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

City Hall
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$91,404			\$91,404
Allocated additions:				
1010100 - Board of Supervisors	\$212	\$249	\$461	
1010600 - City Manager	\$681	\$50	\$731	
1010701 - Finance	\$836	\$60	\$896	
1010720 - Purchasing	\$100	\$1	\$101	
1010800 - Internal Auditor		\$73	\$73	
Total allocated additions:	<u>\$1,829</u>	<u>\$433</u>	<u>\$2,262</u>	<u>\$2,262</u>
Total to be allocated	<u>\$93,233</u>	<u>\$433</u>		<u>\$93,666</u>

City Hall
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Utilities</u>	<u>Common Costs</u>
<u>Other Expense and Cost</u>				
SALARIES & WAGES				
FRINGE BENEFITS				
<u>Other Expense and Cost</u>				
OFFICE SUPPLIES	\$34,053			\$34,053
POWER	\$38,850		\$38,850	
HEATING	\$10,588		\$10,588	
R&M SERVICES	\$7,913			\$7,913
Departmental Expenditures	\$91,404		\$49,438	\$41,966
Additions: 1st				
Other	\$1,829	\$1,829		
Functional Cost	\$93,233	\$1,829	\$49,438	\$41,966
Reallocate Admin		(\$1,829)	\$989	\$840
Allocable Costs	\$93,233		\$50,427	\$42,806
1st Allocation	\$93,233		\$50,427	\$42,806
Additions: 2nd				
Other	\$433	\$433		
Functional Cost	\$433	\$433		
Reallocate Admin		(\$433)	\$234	\$199
Allocable Costs	\$433		\$234	\$199
2nd Allocation	\$433		\$234	\$199
Total allocated	\$93,666		\$50,661	\$43,005

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 %	\$2,410		\$2,410		\$2,410
Treasurer	1,882	12.831 %	\$6,470		\$6,470		\$6,470
Assessor	1,412	9.626 %	\$4,854		\$4,854	\$152	\$5,006
City Manager	3,279	22.355 %	\$11,273		\$11,273		\$11,273
Finance	1,548	10.554 %	\$5,322		\$5,322		\$5,322
Human Resources	3,052	20.807 %	\$10,492		\$10,492		\$10,492
Information Technology	2,027	13.819 %	\$6,969		\$6,969		\$6,969
Internal Auditor	142	0.968 %	\$488		\$488	\$15	\$503
Group Medical Insurance	164	1.118 %	\$564		\$564	\$18	\$582
Workers Compensation Ins	461	3.143 %	\$1,585		\$1,585	\$49	\$1,634
Total	<u>14,668</u>	<u>100.000 %</u>	<u>\$50,427</u>		<u>\$50,427</u>	<u>\$234</u>	<u>\$50,661</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 %	\$5,488		\$5,488		\$5,488
Treasurer	5	12.821 %	\$5,488		\$5,488		\$5,488
Assessor	7	17.949 %	\$7,683		\$7,683	\$155	\$7,838
City Manager	3	7.692 %	\$3,293		\$3,293		\$3,293
Finance	5	12.821 %	\$5,488		\$5,488		\$5,488
Human Resources	2	5.128 %	\$2,195		\$2,195		\$2,195
Information Technology	10	25.641 %	\$10,976		\$10,976		\$10,976
Welfare	1	2.564 %	\$1,098		\$1,098	\$22	\$1,120
Workers Compensation Ins	1	2.563 %	\$1,097		\$1,097	\$22	\$1,119
Total	<u>39</u>	<u>100.000 %</u>	<u>\$42,806</u>		<u>\$42,806</u>	<u>\$199</u>	<u>\$43,005</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	\$7,898	\$2,410	\$5,488
Treasurer	\$11,958	\$6,470	\$5,488
City Manager	\$14,566	\$11,273	\$3,293
Finance	\$10,810	\$5,322	\$5,488
Human Resources	\$12,687	\$10,492	\$2,195
Information Technology	\$17,945	\$6,969	\$10,976
Internal Auditor	\$503	\$503	
Assessor	\$12,844	\$5,006	\$7,838
Welfare	\$1,120		\$1,120
Group Medical Insurance	\$582	\$582	
Workers Compensation Ins	\$2,753	\$1,634	\$1,119
Total	\$93,666	\$50,661	\$43,005

SCHEDULE 15.01

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>
	\$57,617			\$57,617
Allocated additions:				
1 - Building Use Charge	\$499		\$499	
1010100 - Board of Supervisors	\$134	\$157	\$291	
1010212 - Clerk	\$13,242	\$5,187	\$18,429	
1010600 - City Manager	\$429	\$31	\$460	
1010701 - Finance	\$526	\$38	\$564	
1010720 - Purchasing	\$63	\$1	\$64	
1010730 - City Hall	\$488	\$15	\$503	
1015034 - Facilities Maintenance		\$739	\$739	
Total allocated additions:	\$15,381	\$6,168	\$21,549	\$21,549
Total to be allocated	<u>\$72,998</u>	<u>\$6,168</u>		<u>\$79,166</u>

Internal Auditor
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Internal Audit</u>
<u>Other Expense and Cost</u>			
SALARIES & WAGES			
FRINGE BENEFITS			
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$57,617		\$57,617
Departmental Expenditures	\$57,617		\$57,617
Additions: 1st			
Other	\$15,381	\$15,381	
Functional Cost	\$72,998	\$15,381	\$57,617
Reallocate Admin		(\$15,381)	\$15,381
Allocable Costs	\$72,998		\$72,998
1st Allocation	\$72,998		\$72,998
Additions: 2nd			
Other	\$6,168	\$6,168	
Functional Cost	\$6,168	\$6,168	
Reallocate Admin		(\$6,168)	\$6,168
Allocable Costs	\$6,168		\$6,168
2nd Allocation	\$6,168		\$6,168
Total allocated	\$79,166		\$79,166

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	208,809	0.228 %	\$167		\$167		\$167
Clerk	314,913	0.344 %	\$251		\$251		\$251
Recorder	387,169	0.424 %	\$309		\$309	\$28	\$337
Records Management	119,325	0.131 %	\$95		\$95		\$95
Public Safety Complex	271,045	0.297 %	\$216		\$216		\$216
Elections	216,186	0.236 %	\$173		\$173	\$16	\$189
Treasurer	463,330	0.507 %	\$370		\$370		\$370
Assessor	676,947	0.741 %	\$541		\$541	\$49	\$590
District Attorney	2,053,924	2.247 %	\$1,640		\$1,640		\$1,640
City Manager	582,820	0.638 %	\$465		\$465		\$465
Public Defender	1,281,167	1.402 %	\$1,023		\$1,023	\$93	\$1,116
Economic Development	606,699	0.664 %	\$484		\$484	\$44	\$528
Finance	614,649	0.672 %	\$491		\$491		\$491
Human Resources	254,540	0.278 %	\$203		\$203		\$203
Information Technology	1,490,032	1.630 %	\$1,190		\$1,190		\$1,190
Geographic Information Systems	271,000	0.296 %	\$216		\$216	\$20	\$236
Purchasing	134,879	0.148 %	\$108		\$108		\$108
City Hall	91,404	0.100 %	\$73		\$73		\$73
Welfare	397,517	0.435 %	\$317		\$317	\$29	\$346
Planning	396,957	0.434 %	\$317		\$317	\$29	\$346
Business License	154,974	0.170 %	\$124		\$124	\$11	\$135
Code Enforcement	103,510	0.113 %	\$83		\$83	\$8	\$91
Sheriff Administration	1,141,978	1.249 %	\$912		\$912	\$83	\$995
Sheriff Operations	5,735,943	6.275 %	\$4,580		\$4,580	\$417	\$4,997
Sheriff General Services	664,082	0.726 %	\$530		\$530	\$48	\$578
Detention Facility	3,603,830	3.942 %	\$2,878		\$2,878	\$262	\$3,140
Dispatch	1,678,797	1.836 %	\$1,341		\$1,341	\$122	\$1,463
Trinet Grant	112,352	0.123 %	\$90		\$90	\$8	\$98
Fire Administration	321,500	0.352 %	\$257		\$257	\$23	\$280
Warren Engine Co. No. 1	406						
Fire Operations	6,430,610	7.035 %	\$5,135		\$5,135	\$468	\$5,603
Fire Prevention	314,860	0.344 %	\$251		\$251	\$23	\$274
Fire Training	522,906	0.572 %	\$418		\$418	\$38	\$456
Emergency Management	130,375	0.143 %	\$104		\$104	\$9	\$113
Public Works	2,159,287	2.362 %	\$1,724		\$1,724	\$157	\$1,881
Juvenile Court	426,163	0.466 %	\$340		\$340	\$31	\$371
Juvenile Probation	1,332,892	1.458 %	\$1,064		\$1,064	\$97	\$1,161
Juvenile Detention	1,302,600	1.425 %	\$1,040		\$1,040	\$95	\$1,135
Justice Court	2,914,454	3.188 %	\$2,327		\$2,327	\$212	\$2,539
Alternative Sentencing	1,060,079	1.160 %	\$847		\$847	\$77	\$924
Parks Administration	577,019	0.631 %	\$461		\$461	\$42	\$503

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	1,019,146	1.115 %	\$814		\$814	\$74	\$888
Grants, Gifts, Donations	138,520	0.152 %	\$111		\$111	\$10	\$121
Facilities Maintenance	1,400,355	1.532 %	\$1,118		\$1,118	\$102	\$1,220
Swimming Pool	607,864	0.665 %	\$485		\$485	\$44	\$529
Community Center	303,433	0.332 %	\$242		\$242	\$22	\$264
Recreation	318,456	0.348 %	\$254		\$254	\$23	\$277
Pony Express Pavilion	19,307	0.021 %	\$15		\$15	\$1	\$16
Sports	389,040	0.426 %	\$311		\$311	\$28	\$339
Library	1,495,184	1.636 %	\$1,194		\$1,194	\$109	\$1,303
Health	462,664	0.506 %	\$369		\$369	\$34	\$403
Landfill Administration	1,336,747	1.462 %	\$1,067		\$1,067	\$97	\$1,164
Animal Services	580,088	0.635 %	\$463		\$463	\$42	\$505
Cooperative Extension	161,511	0.177 %	\$129		\$129	\$12	\$141
Supplemental Indigent	1,269,197	1.388 %	\$1,014		\$1,014	\$92	\$1,106
Senior Citizens	403,421	0.441 %	\$322		\$322	\$29	\$351
Carson City Transit	988,496	1.081 %	\$789		\$789	\$72	\$861
Library Gift	69,438	0.076 %	\$55		\$55	\$5	\$60
Administrative Assessment	69,579	0.076 %	\$56		\$56	\$5	\$61
Traffic/Transportation	73,259	0.080 %	\$59		\$59	\$5	\$64
Regional Transportation	759,845	0.831 %	\$607		\$607	\$55	\$662
Quality of Life	1,087,967	1.190 %	\$869		\$869	\$79	\$948
Street Maintenance	3,037,913	3.323 %	\$2,426		\$2,426	\$221	\$2,647
Grant Fund	2,884,082	3.155 %	\$2,303		\$2,303	\$210	\$2,513
Commissary Fund	236,699	0.259 %	\$189		\$189	\$17	\$206
Capital Facilities	2,231	0.002 %	\$2		\$2		\$2
Residential Construction	37,194	0.041 %	\$30		\$30	\$3	\$33
Debt Svc-Carson City	1,424	0.002 %	\$1		\$1		\$1
Ambulance	3,768,382	4.122 %	\$3,009		\$3,009	\$274	\$3,283
Stormwater Drainage	405,572	0.444 %	\$324		\$324	\$29	\$353
Sewer Operation	3,532,729	3.865 %	\$2,821		\$2,821	\$257	\$3,078
Sewer Capitalization	50,541	0.055 %	\$40		\$40	\$4	\$44
Water	5,838,615	6.387 %	\$4,662		\$4,662	\$425	\$5,087
Building Permits	376,802	0.412 %	\$301		\$301	\$27	\$328
Cemetery	160,361	0.175 %	\$128		\$128	\$12	\$140
Fleet Management	1,269,098	1.388 %	\$1,013		\$1,013	\$92	\$1,105
Group Medical Insurance	7,504,385	8.209 %	\$5,993		\$5,993	\$546	\$6,539
Workers Compensation Ins	464,266	0.508 %	\$371		\$371	\$34	\$405
Insurance Fund	1,549,835	1.695 %	\$1,238		\$1,238	\$113	\$1,351
Redevelopment	431,189	0.472 %	\$344		\$344	\$31	\$375
Redevelopment Revolving	120,858	0.132 %	\$97		\$97	\$9	\$106
Redevelopment Tax	100						

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>
Tourism Authority	363,619	0.398 %	\$290		\$290	\$26	\$316
Tricounty Railway	469,099	0.513 %	\$375		\$375	\$34	\$409
Sierra Forest Fire Protect	554,912	0.607 %	\$443		\$443	\$40	\$483
Sub-Conservancy District	372,389	0.407 %	\$297		\$297	\$27	\$324
Controller Trust Fund	39,839	0.044 %	\$32		\$32	\$3	\$35
Medical	336,163	0.368 %	\$268		\$268	\$24	\$292
Environmental Health	248,836	0.272 %	\$199		\$199	\$18	\$217
Investigations	2,149,140	2.351 %	\$1,716		\$1,716	\$156	\$1,872
Justice Court	188,651	0.206 %	\$151		\$151	\$14	\$165
Ice Rink	68,586	0.075 %	\$55		\$55	\$5	\$60
Northgate	30,410	0.033 %	\$24		\$24	\$2	\$26
Capital Projects	99,350	0.109 %	\$79		\$79	\$7	\$86
911 Surcharge	238,859	0.261 %	\$191		\$191	\$17	\$208
Community Support	337						
Wildland Fire Management	104,734	0.117 %	\$88		\$88	\$12	\$100
School Debt Service	500	0.001 %					
Total	<u>91,413,146</u>	<u>100.000 %</u>	<u>\$72,998</u>		<u>\$72,998</u>	<u>\$6,168</u>	<u>\$79,166</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	\$167	\$167
Clerk	\$251	\$251
Records Management	\$95	\$95
Public Safety Complex	\$216	\$216
Treasurer	\$370	\$370
District Attorney	\$1,640	\$1,640
City Manager	\$465	\$465
Finance	\$491	\$491
Human Resources	\$203	\$203
Information Technology	\$1,190	\$1,190
Purchasing	\$108	\$108
City Hall	\$73	\$73
Dispatch	\$1,463	\$1,463
Public Works	\$1,881	\$1,881
Facilities Maintenance	\$1,220	\$1,220
Recorder	\$337	\$337
Elections	\$189	\$189
Assessor	\$590	\$590
Public Defender	\$1,116	\$1,116
Community Support		
Economic Development	\$528	\$528
Geographic Information Systems	\$236	\$236
Northgate	\$26	\$26
Welfare	\$346	\$346
Planning	\$346	\$346
Business License	\$135	\$135
Code Enforcement	\$91	\$91
Sheriff Administration	\$995	\$995
Investigations	\$1,872	\$1,872
Sheriff Operations	\$4,997	\$4,997
Sheriff General Services	\$578	\$578
Detention Facility	\$3,140	\$3,140
Trinet Grant	\$98	\$98
Fire Administration	\$280	\$280
Warren Engine Co. No. 1		
Fire Operations	\$5,603	\$5,603
Fire Prevention	\$274	\$274
Fire Training	\$456	\$456
Emergency Management	\$113	\$113
Wildland Fire Management	\$100	\$100
Juvenile Court	\$371	\$371
Juvenile Probation	\$1,161	\$1,161

Internal Auditor
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Internal Audit</u>
Juvenile Detention	\$1,135	\$1,135
Justice Court	\$2,539	\$2,539
Alternative Sentencing Justice Court	\$924	\$924
Parks Administration	\$165	\$165
Park Maintenance	\$503	\$503
Grants, Gifts, Donations	\$888	\$888
Swimming Pool	\$121	\$121
Community Center	\$529	\$529
Recreation	\$264	\$264
Pony Express Pavilion	\$277	\$277
Ice Rink	\$16	\$16
Sports	\$60	\$60
Library	\$339	\$339
Health	\$1,303	\$1,303
Landfill Administration	\$403	\$403
Medical	\$1,164	\$1,164
Environmental Health	\$292	\$292
Animal Services	\$217	\$217
Cooperative Extension	\$505	\$505
Supplemental Indigent	\$141	\$141
Capital Projects	\$1,106	\$1,106
Senior Citizens	\$86	\$86
Carson City Transit	\$351	\$351
Library Gift	\$861	\$861
Administrative Assessment	\$60	\$60
Traffic/Transportation	\$61	\$61
Regional Transportation	\$64	\$64
Quality of Life	\$662	\$662
Street Maintenance	\$948	\$948
Grant Fund	\$2,647	\$2,647
Commissary Fund	\$2,513	\$2,513
911 Surcharge	\$206	\$206
Capital Facilities	\$208	\$208
Residential Construction	\$2	\$2
Debt Svc-Carson City	\$33	\$33
Ambulance	\$1	\$1
Stormwater Drainage	\$3,283	\$3,283
Sewer Operation	\$353	\$353
Sewer Capitalization	\$3,078	\$3,078
Water	\$44	\$44
Building Permits	\$5,087	\$5,087
	\$328	\$328

Internal Auditor
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Internal Audit</u>
Cemetery	\$140	\$140
Fleet Management	\$1,105	\$1,105
Group Medical Insurance	\$6,539	\$6,539
Workers Compensation Ins	\$405	\$405
Insurance Fund	\$1,351	\$1,351
Redevelopment	\$375	\$375
Redevelopment Revolving	\$106	\$106
Redevelopment Tax		
School Debt Service		
Tourism Authority	\$316	\$316
Tricounty Railway	\$409	\$409
Sierra Forest Fire Protect	\$483	\$483
Sub-Conservancy District	\$324	\$324
Controller Trust Fund	\$35	\$35
Total	<u>\$79,166</u>	<u>\$79,166</u>

SCHEDULE 16.01

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>
	\$1,678,797			\$1,678,797
Allocated additions:				
1 - Building Use Charge	\$12,668		\$12,668	
2 - Equipment Use Charge	\$80,826		\$80,826	
1010100 - Board of Supervisors	\$3,901	\$4,573	\$8,474	
1010600 - City Manager	\$12,510	\$916	\$13,426	
1010701 - Finance	\$12,059	\$871	\$12,930	
1010705 - Human Resources	\$600	\$59	\$659	
1010710 - Information Technology	\$23,156	\$799	\$23,955	
1010720 - Purchasing	\$193	\$2	\$195	
1010800 - Internal Auditor	\$1,341	\$122	\$1,463	
1015034 - Facilities Maintenance		\$74,580	\$74,580	
Total allocated additions:	<u>\$147,254</u>	<u>\$81,922</u>	<u>\$229,176</u>	<u>\$229,176</u>
Total to be allocated	<u>\$1,826,051</u>	<u>\$81,922</u>		<u>\$1,907,973</u>

Dispatch
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Dispatch</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$1,102,320		\$1,102,320
FRINGE BENEFITS	\$399,797		\$399,797
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$176,680		\$176,680
Departmental Expenditures	\$1,678,797		\$1,678,797
Additions: 1st			
Other	\$147,254	\$147,254	
Functional Cost	\$1,826,051	\$147,254	\$1,678,797
Reallocate Admin		(\$147,254)	\$147,254
Allocable Costs	\$1,826,051		\$1,826,051
1st Allocation	\$1,826,051		\$1,826,051
Additions: 2nd			
Other	\$81,922	\$81,922	
Functional Cost	\$81,922	\$81,922	
Reallocate Admin		(\$81,922)	\$81,922
Allocable Costs	\$81,922		\$81,922
2nd Allocation	\$81,922		\$81,922
Total allocated	\$1,907,973		\$1,907,973

**Dispatch
Detail allocation of
Dispatch**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Sheriff Operations	96,713	89.840 %	\$1,640,528		\$1,640,528	\$73,599	\$1,714,127
Ambulance	7,381	6.856 %	\$125,203		\$125,203	\$5,617	\$130,820
All Other	2,591	2.407 %	\$43,951		\$43,951	\$1,972	\$45,923
Fire Operations	965	0.897 %	\$16,369		\$16,369	\$734	\$17,103
Total	107,650	100.000 %	\$1,826,051		\$1,826,051	\$81,922	\$1,907,973

(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	\$1,714,127	\$1,714,127
Fire Operations	\$17,103	\$17,103
Ambulance	\$130,820	\$130,820
All Other	\$45,923	\$45,923
Total	<u>\$1,907,973</u>	<u>\$1,907,973</u>

SCHEDULE 17.01

PUBLIC WORKS

NATURE AND EXTENT OF SERVICE

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

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

Public Works
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$2,159,287			\$2,159,287
Allocated additions:				
2 - Equipment Use Charge	\$333		\$333	
1010100 - Board of Supervisors	\$5,017	\$5,882	\$10,899	
1010500 - District Attorney	\$6,088	\$289	\$6,377	
1010600 - City Manager	\$16,090	\$1,178	\$17,268	
1010701 - Finance	\$13,618	\$986	\$14,604	
1010705 - Human Resources	\$638	\$63	\$701	
1010710 - Information Technology	\$30,413	\$1,050	\$31,463	
1010720 - Purchasing	\$132	\$2	\$134	
1010800 - Internal Auditor	\$1,724	\$157	\$1,881	
1015034 - Facilities Maintenance		\$17,085	\$17,085	
Total allocated additions:	<u>\$74,053</u>	<u>\$26,692</u>	<u>\$100,745</u>	<u>\$100,745</u>
Departmental cost adjustments:				
SALARIES - DIRECT BILL	\$376,429			
Total departmental cost adjustments:	<u>\$376,429</u>			<u>\$376,429</u>
Total to be allocated	<u>\$2,609,769</u>	<u>\$26,692</u>		<u>\$2,636,461</u>

Public Works
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>General Fund Support</u>	<u>Departmental Support</u>
<u>Wages & Benefits</u>				
SALARIES & WAGES	\$1,499,309		\$4,648	\$1,494,661
FRINGE BENEFITS	\$599,436		\$1,858	\$597,578
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$60,542		\$188	\$60,354
Departmental Expenditures	\$2,159,287		\$6,694	\$2,152,593
<u>Cost Adjustments</u>				
SALARIES - DIRECT BILL	\$376,429		\$1,167	\$375,262
Additions: 1st				
Other	\$74,053	\$74,053		
Functional Cost	\$2,609,769	\$74,053	\$7,861	\$2,527,855
Reallocate Admin		(\$74,053)	\$230	\$73,823
Allocable Costs	\$2,609,769		\$8,091	\$2,601,678
Unallocated	(\$8,091)		(\$8,091)	
1st Allocation	\$2,601,678			\$2,601,678
Additions: 2nd				
Other	\$26,692	\$26,692		
Functional Cost	\$26,692	\$26,692		
Reallocate Admin		(\$26,692)	\$83	\$26,609
Allocable Costs	\$26,692		\$83	\$26,609
Unallocated	(\$83)		(\$83)	
2nd Allocation	\$26,609			\$26,609
Total allocated	\$2,628,287			\$2,628,287

**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	3,213	32.230 %	\$838,519	(\$47,647)	\$790,872	\$8,576	\$799,448
Sewer Operation	2,684	26.923 %	\$700,462	(\$47,182)	\$653,280	\$7,164	\$660,444
Street Maintenance	346	3.471 %	\$90,298	(\$54,604)	\$35,694	\$924	\$36,618
Regional Transportation	1,881	18.868 %	\$490,897	(\$165,270)	\$325,627	\$5,021	\$330,648
CC Sanitary Landfill	512	5.136 %	\$133,620		\$133,620	\$1,367	\$134,987
Stormwater Drainage	852	8.546 %	\$222,352		\$222,352	\$2,274	\$224,626
Fleet Management	121	1.214 %	\$31,578		\$31,578	\$323	\$31,901
Building Permits	31	0.311 %	\$8,090		\$8,090	\$83	\$8,173
Carson City Transit	329	3.301 %	\$85,862	(\$61,725)	\$24,137	\$877	\$25,014
Subtotal	<u>9,969</u>	<u>100.000 %</u>	<u>\$2,601,678</u>	<u>(\$376,428)</u>	<u>\$2,225,250</u>	<u>\$26,609</u>	<u>\$2,251,859</u>
Direct Billed				<u>\$376,428</u>	<u>\$376,428</u>		<u>\$376,428</u>
Total	<u>9,969</u>	<u>100.000 %</u>	<u>\$2,601,678</u>	<u>\$0</u>	<u>\$2,601,678</u>	<u>\$26,609</u>	<u>\$2,628,287</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>
Carson City Transit	\$25,014	\$25,014
Regional Transportation	\$330,648	\$330,648
Street Maintenance	\$36,618	\$36,618
Stormwater Drainage	\$224,626	\$224,626
Sewer Operation	\$660,444	\$660,444
Water	\$799,448	\$799,448
Building Permits	\$8,173	\$8,173
CC Sanitary Landfill	\$134,987	\$134,987
Fleet Management	\$31,901	\$31,901
Subtotal	<u>\$2,251,859</u>	<u>\$2,251,859</u>
Direct Billed	\$376,428	\$376,428
Total	<u>\$2,628,287</u>	<u>\$2,628,287</u>

SCHEDULE 18.01

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>
	\$1,400,355			\$1,400,355
Allocated additions:				
2 - Equipment Use Charge	\$12,318		\$12,318	
1010100 - Board of Supervisors	\$3,254	\$3,814	\$7,068	
1010600 - City Manager	\$10,435	\$764	\$11,199	
1010701 - Finance	\$10,202	\$734	\$10,936	
1010705 - Human Resources	\$315	\$31	\$346	
1010710 - Information Technology	\$19,629	\$668	\$20,297	
1010720 - Purchasing	\$3,332	\$35	\$3,367	
1010800 - Internal Auditor	\$1,118	\$102	\$1,220	
Total allocated additions:	<u>\$60,603</u>	<u>\$6,148</u>	<u>\$66,751</u>	<u>\$66,751</u>
Total to be allocated	<u><u>\$1,460,958</u></u>	<u><u>\$6,148</u></u>		<u><u>\$1,467,106</u></u>

Facilities Maintenance
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>City Hall</u>	<u>Public Safety</u>	<u>Direct Maintenance Support</u>	<u>Custodial Services</u>
<u>Wages & Benefits</u>						
SALARIES & WAGES	\$725,174	\$55,476	\$20,885	\$42,133	\$327,053	\$279,627
FRINGE BENEFITS	\$258,255	\$19,757	\$7,438	\$15,005	\$116,473	\$99,582
<u>Other Expense and Cost</u>						
SERVICES & SUPPLIES	\$227,749	\$17,423	\$6,559	\$13,232	\$102,715	\$87,820
BUILDING REPAIR & MAINT	\$149,276	\$18,570	\$7,001	\$14,122	\$109,583	
CUSTODIAL SUPPLIES	\$39,901					\$39,901
Departmental Expenditures	\$1,400,355	\$111,226	\$41,883	\$84,492	\$655,824	\$506,930
Additions: 1st						
Other	\$60,603	\$60,603				
Functional Cost	\$1,460,958	\$171,829	\$41,883	\$84,492	\$655,824	\$506,930
Reallocate Admin		(\$171,829)	\$5,583	\$11,262	\$87,415	\$67,569
Allocable Costs	\$1,460,958		\$47,466	\$95,754	\$743,239	\$574,499
1st Allocation	\$1,460,958		\$47,466	\$95,754	\$743,239	\$574,499
Additions: 2nd						
Other	\$6,148	\$6,148				
Functional Cost	\$6,148	\$6,148				
Reallocate Admin		(\$6,148)	\$200	\$403	\$3,128	\$2,417
Allocable Costs	\$6,148		\$200	\$403	\$3,128	\$2,417
2nd Allocation	\$6,148		\$200	\$403	\$3,128	\$2,417
Total allocated	\$1,467,106		\$47,666	\$96,157	\$746,367	\$576,916

Facilities Maintenance
Detail allocation of
City Hall

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	701	4.779 %	\$2,268		\$2,268		\$2,268
Treasurer	1,882	12.831 %	\$6,090		\$6,090		\$6,090
Assessor	1,412	9.626 %	\$4,569		\$4,569	\$139	\$4,708
City Manager	3,279	22.355 %	\$10,611		\$10,611		\$10,611
Finance	1,548	10.554 %	\$5,009		\$5,009		\$5,009
Human Resources	3,052	20.807 %	\$9,876		\$9,876		\$9,876
Information Technology	2,027	13.819 %	\$6,559		\$6,559		\$6,559
Internal Auditor	142	0.968 %	\$460		\$460		\$460
Group Medical Insurance	164	1.118 %	\$531		\$531	\$16	\$547
Workers Compensation Ins	461	3.143 %	\$1,493		\$1,493	\$45	\$1,538
Total	<u>14,668</u>	<u>100.000 %</u>	<u>\$47,466</u>		<u>\$47,466</u>	<u>\$200</u>	<u>\$47,666</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 %	\$14,499		\$14,499	\$74	\$14,573
Records Management	1,920	3.568 %	\$3,417		\$3,417		\$3,417
Collections	336	0.624 %	\$598		\$598	\$3	\$601
District Attorney	7,358	13.675 %	\$13,095		\$13,095		\$13,095
Detention Facility	5,590	10.389 %	\$9,948		\$9,948	\$51	\$9,999
Justice Court	30,454	56.602 %	\$54,197		\$54,197	\$275	\$54,472
Total	53,805	100.000 %	\$95,754		\$95,754	\$403	\$96,157

(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	332	3.759 %	\$27,942		\$27,942	\$133	\$28,075
Swimming Pool	438	4.960 %	\$36,863		\$36,863	\$175	\$37,038
Cemetery	105	1.189 %	\$8,837		\$8,837	\$42	\$8,879
Community Center	519	5.877 %	\$43,680		\$43,680	\$208	\$43,888
Fire Administration	828	9.376 %	\$69,687		\$69,687	\$332	\$70,019
Health	229	2.593 %	\$19,273		\$19,273	\$92	\$19,365
Juvenile Detention	463	5.243 %	\$38,967		\$38,967	\$185	\$39,152
Parks Administration	1,077	12.196 %	\$90,643		\$90,643	\$431	\$91,074
Library	280	3.171 %	\$23,565		\$23,565	\$112	\$23,677
Dispatch	816	9.240 %	\$68,677		\$68,677		\$68,677
Detention Facility	84	0.951 %	\$7,070		\$7,070	\$34	\$7,104
Fleet Management	250	2.831 %	\$21,041		\$21,041	\$100	\$21,141
Senior Citizens	341	3.861 %	\$28,699		\$28,699	\$137	\$28,836
All Other	2,255	25.535 %	\$189,786		\$189,786	\$903	\$190,689
Public Works	203	2.299 %	\$17,085		\$17,085		\$17,085
Sheriff Administration	300	3.397 %	\$25,249		\$25,249	\$120	\$25,369
Planning	33	0.374 %	\$2,777		\$2,777	\$13	\$2,790
Building Permits	25	0.283 %	\$2,104		\$2,104	\$10	\$2,114
Business License	16	0.181 %	\$1,347		\$1,347	\$6	\$1,353
Ice Rink	237	2.684 %	\$19,947		\$19,947	\$95	\$20,042
Total	8,831	100.000 %	\$743,239		\$743,239	\$3,128	\$746,367

(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 %	\$1,379		\$1,379		\$1,379
Recorder	8,602	2.946 %	\$16,926		\$16,926	\$78	\$17,004
Records Management	1,920	0.658 %	\$3,778		\$3,778		\$3,778
Treasurer	1,882	0.645 %	\$3,703		\$3,703		\$3,703
Collections	336	0.115 %	\$661		\$661	\$3	\$664
District Attorney	7,358	2.520 %	\$14,478		\$14,478		\$14,478
City Manager	3,279	1.123 %	\$6,452		\$6,452		\$6,452
Finance	1,548	0.530 %	\$3,046		\$3,046		\$3,046
Human Resources	3,052	1.045 %	\$6,005		\$6,005		\$6,005
Information Technology	2,027	0.694 %	\$3,988		\$3,988		\$3,988
Internal Auditor	142	0.049 %	\$279		\$279		\$279
Planning	3,840	1.315 %	\$7,556		\$7,556	\$35	\$7,591
Sheriff Administration	4,080	1.397 %	\$8,028		\$8,028	\$37	\$8,065
Sheriff General Services	3,500	1.199 %	\$6,887		\$6,887	\$32	\$6,919
Dispatch	3,000	1.027 %	\$5,903		\$5,903		\$5,903
Fire Administration	5,200	1.781 %	\$10,232		\$10,232	\$47	\$10,279
Fire Training	2,600	0.890 %	\$5,116		\$5,116	\$24	\$5,140
Juvenile Probation	4,050	1.387 %	\$7,969		\$7,969	\$37	\$8,006
Juvenile Detention	5,480	1.877 %	\$10,783		\$10,783	\$50	\$10,833
Justice Court	30,454	10.430 %	\$59,923		\$59,923	\$276	\$60,199
Parks Administration	5,247	1.797 %	\$10,324		\$10,324	\$47	\$10,371
Community Center	43,230	14.806 %	\$85,062		\$85,062	\$391	\$85,453
Recreation	1,240	0.425 %	\$2,440		\$2,440	\$11	\$2,451
Health	15,375	5.266 %	\$30,253		\$30,253	\$139	\$30,392
Animal Services	2,500	0.856 %	\$4,919		\$4,919	\$23	\$4,942
Cooperative Extension	3,840	1.315 %	\$7,556		\$7,556	\$35	\$7,591
Senior Citizens	32,836	11.246 %	\$64,610		\$64,610	\$297	\$64,907
Regional Transportation	120	0.041 %	\$236		\$236	\$1	\$237
Street Maintenance	12,263	4.200 %	\$24,129		\$24,129	\$111	\$24,240
Stormwater Drainage	3,647	1.249 %	\$7,176		\$7,176	\$33	\$7,209
Sewer Operation	8,406	2.879 %	\$16,540		\$16,540	\$76	\$16,616
Water	3,416	1.170 %	\$6,721		\$6,721	\$31	\$6,752
Building Permits	3,840	1.315 %	\$7,556		\$7,556	\$35	\$7,591
Cemetery	1,452	0.497 %	\$2,857		\$2,857	\$13	\$2,870
Fleet Management	650	0.223 %	\$1,279		\$1,279	\$6	\$1,285
Group Medical Insurance	164	0.056 %	\$323		\$323	\$1	\$324
Workers Compensation Ins	461	0.158 %	\$907		\$907	\$4	\$911
All Other	60,234	20.633 %	\$118,519		\$118,519	\$544	\$119,063
Total	<u>291,972</u>	<u>100.000 %</u>	<u>\$574,499</u>		<u>\$574,499</u>	<u>\$2,417</u>	<u>\$576,916</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

Carson City, Nevada
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	\$3,647	\$2,268			\$1,379
Records Management	\$7,195		\$3,417		\$3,778
Treasurer	\$9,793	\$6,090			\$3,703
District Attorney	\$27,573		\$13,095		\$14,478
City Manager	\$17,063	\$10,611			\$6,452
Finance	\$8,055	\$5,009			\$3,046
Human Resources	\$15,881	\$9,876			\$6,005
Information Technology	\$10,547	\$6,559			\$3,988
Internal Auditor	\$739	\$460			\$279
Dispatch	\$74,580			\$68,677	\$5,903
Public Works	\$17,085			\$17,085	
Recorder	\$31,577		\$14,573		\$17,004
Collections	\$1,265		\$601		\$664
Assessor	\$4,708	\$4,708			
Planning	\$10,381			\$2,790	\$7,591
Business License	\$1,353			\$1,353	
Sheriff Administration	\$33,434			\$25,369	\$8,065
Sheriff General Services	\$6,919				\$6,919
Detention Facility	\$17,103		\$9,999	\$7,104	
Fire Administration	\$80,298			\$70,019	\$10,279
Fire Training	\$5,140				\$5,140
Juvenile Probation	\$8,006				\$8,006
Juvenile Detention	\$49,985			\$39,152	\$10,833
Justice Court	\$114,671		\$54,472		\$60,199
Parks Administration	\$101,445			\$91,074	\$10,371
Swimming Pool	\$37,038			\$37,038	
Community Center	\$129,341			\$43,888	\$85,453
Recreation	\$2,451				\$2,451
Ice Rink	\$20,042			\$20,042	
Library	\$23,677			\$23,677	
Health	\$49,757			\$19,365	\$30,392
Animal Services	\$33,017			\$28,075	\$4,942
Cooperative Extension	\$7,591				\$7,591
Senior Citizens	\$93,743			\$28,836	\$64,907
Regional Transportation	\$237				\$237
Street Maintenance	\$24,240				\$24,240
Stormwater Drainage	\$7,209				\$7,209
Sewer Operation	\$16,616				\$16,616
Water	\$6,752				\$6,752
Building Permits	\$9,705			\$2,114	\$7,591

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>
Cemetery	\$11,749			\$8,879	\$2,870
Fleet Management	\$22,426			\$21,141	\$1,285
Group Medical Insurance	\$871	\$547			\$324
Workers Compensation Ins	\$2,449	\$1,538			\$911
All Other	\$309,752			\$190,689	\$119,063
Total	\$1,467,106	\$47,666	\$96,157	\$746,367	\$576,916