

**Carson City
Request for Board Action**

Date Submitted: 2/11/14

Agenda Date Requested: 2/20/14
Time Requested: 10 minutes

To: Mayor and Supervisors

From: Nick Providenti, Finance Director

Subject Title: For Possible Action: Action to accept the Carson City Cost Allocation Plan for the fiscal year ended June 30, 2013. (Nick Providenti)

Staff Summary: City staff is requesting that the Board accept the Cost Allocation Plan prepared by Mahoney and Associates using financial information for the fiscal year ended June 30, 2013 for use in preparing the FY 2015 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.

Per NRS 354.613 1 (c), the item must be heard under a nonconsent item at a regularly scheduled meeting.

Type of Action Requested: (check one)

☐ Resolution

☒ Formal Action/Motion

☐ Ordinance

☐ Other (Specify)

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

Recommended Board Action: I move to accept the Carson City Cost Allocation Plan for the fiscal year ended June 30, 2013 for use in preparing the FY 2015 Carson City Budget.

Explanation of Recommended Board Action: The Carson City Cost Allocation Plan for the fiscal year ended June 30, 2013 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, 2013. The allocated costs will be Internal Service Charge expenditures to the various Special Revenue Funds and the Enterprise Funds. The allocated costs will be 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.

Per NRS 354.613 1 (c), the item must be heard under a nonconsent item at a regularly scheduled meeting.

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 2015 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, 2013 and summary Schedule A with the actual costs to be charged to the various Special Revenue Funds and Enterprise Funds.

Prepared By: Nick Providenti

Reviewed By:

Nick Providenti
(Department Head)

Date:

2/11/14

:

Marengos
(City Manager)

Date:

2/11/14

:

Quady
(District Attorney)

Date:

2/11/14

:

Nick Providenti
(Finance Director)

Date:

2/11/14

Board Action Taken:

Motion: _____ 1) _____
2) _____

Aye/Nay

(Vote Recorded By)

CARSON CITY, NV
FULL COST ALLOCATION PLAN
FY2013 - DRAFT
SCHEDULE A

2/2/2014

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	841	2,282	4,936	384	300	3,626	17,460	1,374	20,528	1,789	20,625
Clerk					35,962	44,952					
Records Management											
Public Safety Complex											
Treasurer	4,136	4,136	13,132	42,625	6,141	4,136	4,136	4,136	4,136	57,567	64,710
District Attorney			804		17,402	24,898	804		804	1,606	5,622
City Manager	1,161	3,151	6,815	530	413	5,008	24,106	1,898	28,341	2,470	28,476
Finance	1,547	4,405	7,790	252	7,331	15,194	23,116	2,209	24,671	(4,864)	12,283
Human Resources	30	92				62	6,201	62	18,788	185	3,487
Information Technology	54	4,244	1,003	817	331	5,870	25,505	1,144	34,519	4,158	28,086
Purchasing	120	207	663	3	484	13,184	6,331	177	1,904	288	4,005
City Hall											
Internal Auditor	173	469	1,014	79	62	745	3,588	283	4,218	368	4,238
Dispatch									138,684		
Public Works			28,992		(210,392)		10,328			225,291	752,216
Facilities Maintenance	6,231	88,323	-	-	195	-	22,354	-	-	5,917	20,951
Proposed Costs	14,293	102,309	65,149	44,690	(141,771)	117,675	143,929	11,283	276,593	294,775	944,699
Remove Public Works	-	-	(28,992)	-	210,392	-	(10,328)	-	-	(225,291)	(752,216)
Totals W/O Public Works	14,293	102,309	36,157	44,690	68,621	117,675	133,601	11,283	276,593	69,484	192,483
Add 5% for FY14-15	15,008	107,424	37,965	46,925	72,052	123,559	140,281	11,847	290,423	72,958	202,107
Adjustments:											
Reduce to A-87 Plan - See Tab						(56,265)					
Add PW per Andy B. Allocation					158,485		52,038			211,508	859,199
Add funding for Fire Training	-	-	-	-	-	-	10,000	-	-	10,000	20,000
Total to Allocate	15,008	107,424	37,965	46,925	230,537	67,294	202,319	11,847	290,423	294,466	1,081,306
Amount Budgeted in FY14	-	122,835	40,596	-	222,827	57,706	186,458	11,701	262,569	349,127	960,833
Amount to Budget in FY15	-	107,424	37,965	-	230,537	67,294	202,319	11,847	290,423	294,466	1,095,385
Monthly Amount		8,952	3,164		19,211	5,608	16,860	987	24,202	24,539	91,282

Sewer Capitalization	Water	Building Permits	Cemetery	Fleet Management	Group Medical Insurance	Workers Compensation Ins	Insurance Fund	Redevelopment	Redevelopment Revolving	Redevelopment Tax	Subtotal
					576	1,619					2,195
	26,824	1,948	846	6,020	40,945	4,446	5,872	1,710	526	10	163,292
									35,962		116,876
4,136	64,961	4,136	4,136	4,136	4,136	4,136	4,136	4,136	4,136	4,152	315,328
	10,441	804				2,140	34,001	50,599			149,925
	37,032	2,689	1,168	8,311	56,529	6,139	8,107	2,361	727	14	225,446
	21,685	2,283	947	8,051	56,044	10,722	8,925	1,568	882	5	205,046
	2,036	154	62	216	100,910	52,435					184,720
	29,455	5,071	2,191	8,480	3,348	2,291	1,254	2,697		22	160,540
9,272	27,420	202	81	679	5,877	656	784	492	78		72,907
					561	3,421					3,982
	5,511	400	174	1,237	8,412	914	1,207	352	108	2	33,554
											138,684
	798,738	24,306		40,249							1,669,728
	8,782	10,275	4,341	11,451	927	2,603					177,350
13,408	1,032,885	52,268	13,946	88,830	278,265	91,522	64,286	63,915	42,419	4,205	3,619,573
-	(798,738)	(24,306)	-	(40,249)	-	-	-	-	-	-	(1,669,728)
13,408	234,147	27,962	13,946	48,581	278,265	91,522	64,286	63,915	42,419	4,205	1,949,845
14,078	245,854	29,360	14,643	51,010	292,178	96,098	67,500	67,111	44,540	4,415	2,047,337
											(56,265)
	784,746			51,461							2,117,437
-	10,000	-	-	-	-	-	-	-	-	-	50,000
14,078	1,040,600	29,360	14,643	102,471	292,178	96,098	67,500	67,111	44,540	4,415	4,158,509
-	1,115,404	121,952	-	126,823	205,270	81,629	73,139	144,362	-	-	4,083,231
-	1,040,600	29,360	-	102,471	292,178	96,098	67,500	116,066	-	-	4,081,934
	86,717	2,447		8,539	24,348	8,008	5,625	9,672	-	-	340,161

2/5/2014

Carson City, Nevada

Schedule A.001 Allocated Costs by Department

Fiscal Year 2015

	<u>Full Cost Plan</u>	<u>OMB A-87 Plan</u>
<u>Central Service Departments</u>	<u>Quality of Life</u>	<u>Quality of Life</u>
Building Use Charge		
Equipment Use Charge		
Board of Supervisors	3,626	-
Clerk	44,952	-
Records Management		
Public Safety Complex		
Treasurer	4,136	4,136
District Attorney	24,898	24,898
City Manager	6,008	6,008
Finance	15,194	15,194
Human Resources	62	62
Information Technology	5,870	5,870
Purchasing	13,184	13,184
City Hall		
Internal Auditor	745	745
Dispatch		
Public Works		
Facilities Maintenance	-	-
Subtotal	117,675	69,097
Take out City Manger per BOS		(5,008)
New total	117,675	64,089
Add 5% for FY 14-15	123,559	67,294
Total to allocate	123,559	67,294
Adjustment Necessary		56,265

CARSON CITY, NEVADA
FULL COST ALLOCATION PLAN

Fiscal Year 2013
Prepared February 6, 2014

**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, 2013. Statistics used to allocate costs were taken from FY 2013 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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<u>Summary Reports</u>		
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Detail of Allocated Costs	D	14
Summary of Allocation Basis	E	23
<u>Building Use Charge</u>		
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Costs by Function	1.03	27
Detail Allocation - City Hall	1.04	28
Detail Allocation - Public Safety Complex	1.05	29
Detail Allocation - Dispatch	1.06	30
Allocation Summary	1.07	31
<u>Equipment Use Charge</u>		
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Costs to be Allocated	2.02	33
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Detail Allocation - Furniture, Fixtures & Equip	2.04	35
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Costs by Function	3.03	39
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<u>Clerk</u>		
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<u>City Manager</u>		
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Detail Allocation - City Manager	9.04	81
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Costs to be Allocated	10.02	88
Costs by Function	10.03	89
Detail Allocation - Payroll	10.04	91
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Detail Allocation - Recruitment	11.04	117
Detail Allocation - Payroll	11.05	118
Detail Allocation - Benefits	11.06	120
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 <u>Information Technology</u>		
Narrative	12.01	
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Costs by Function	12.03	126
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Costs to be Allocated	16.02	164
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Detail Allocation - Dispatch	16.04	166
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Central Service Departments	<u>Recorder</u>	<u>Elections</u>	<u>Collections</u>	<u>Assessor</u>	<u>Public Defender</u>	<u>Economic Development</u>	<u>Geographic Information Svstems</u>	<u>Northgate</u>	<u>Welfare</u>	<u>Planning</u>
Building Use Charge	\$70,625		\$2,913	\$4,961						
Equipment Use Charge										
Board of Supervisors Clerk	\$2,045	\$1,279		\$3,644	\$7,241	\$3,551	\$1,432	\$170	\$1,411	\$2,231
Records Management		\$3,700								
Public Safety Complex Treasurer	\$39,629		\$1,590							
District Attorney	\$34,001			\$7,764						\$59,166
City Manager	\$2,824	\$1,765		\$5,031	\$9,997	\$4,903	\$1,976	\$234	\$1,948	\$3,080
Finance	\$2,460	\$2,601		\$4,105	\$13,398	\$6,571	\$2,650	\$315	\$3,549	\$3,433
Human Resources	\$124	\$3,024		\$185					\$4,441	\$1,665
Information Technology	\$8,563	\$2,770		\$41,701					\$3,235	\$20,691
Purchasing	\$160	\$106		\$236	\$1,070	\$524	\$212	\$25	\$393	\$323
City Hall				\$8,519					\$4,920	
Internal Auditor	\$420	\$262		\$748	\$1,487	\$729	\$294	\$35	\$290	\$458
Dispatch										
Public Works										
Facilities Maintenance	\$27,600		\$1,109	\$5,686						\$11,623
Subtotal	<u>\$188,451</u>	<u>\$15,507</u>	<u>\$5,612</u>	<u>\$82,580</u>	<u>\$33,193</u>	<u>\$16,278</u>	<u>\$6,564</u>	<u>\$779</u>	<u>\$20,187</u>	<u>\$102,670</u>
Proposed Costs	\$188,451	\$15,507	\$5,612	\$82,580	\$33,193	\$16,278	\$6,564	\$779	\$20,187	\$102,670

Central Service Departments	<u>Business License</u>	<u>Code Enforcement</u>	<u>Sheriff Administration</u>	<u>Investigations</u>	<u>Sheriff Operations</u>	<u>Sheriff General Services</u>	<u>Detention Facility</u>	<u>Trinet Grant</u>	<u>Fire Administration</u>	<u>Warren Engine Co No 1</u>
Building Use Charge							\$48,459			
Equipment Use Charge										
Board of Supervisors Clerk	\$770	\$481	\$6,480	\$10,717	\$32,659	\$3,536	\$20,027	\$716	\$1,583	\$17
Records Management										
Public Safety Complex Treasurer			\$2,145				\$35,034			
District Attorney			\$47,655						\$10,977	
City Manager	\$1,062	\$664	\$8,946	\$14,796	\$45,089	\$4,882	\$27,650	\$988	\$2,185	\$23
Finance	\$646	\$375	\$8,717	\$12,219	\$35,313	\$4,152	\$22,598	\$959	\$2,248	\$30
Human Resources			\$4,441	\$463	\$1,513	\$216	\$5,152	\$62	\$1,480	
Information Technology	\$1,615	\$1,070	\$392,128	\$24,390	\$81,932	\$8,950	\$49,458	\$1,969	\$112,484	
Purchasing	\$7	\$1	\$566	\$623	\$1,866	\$230	\$1,294	\$76	\$170	\$2
City Hall										
Internal Auditor	\$158	\$99	\$1,332	\$2,202	\$6,710	\$726	\$4,114	\$147	\$325	\$3
Dispatch					\$1,701,978					
Public Works										
Facilities Maintenance	\$2,696		\$38,885			\$5,679	\$18,395		\$92,715	
Subtotal	\$6,954	\$2,690	\$511,295	\$65,410	\$1,907,060	\$28,371	\$232,181	\$4,917	\$224,167	\$75
Proposed Costs	\$6,954	\$2,690	\$511,295	\$65,410	\$1,907,060	\$28,371	\$232,181	\$4,917	\$224,167	\$75

Central Service Departments	<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>	<u>Alternative Sentencing</u>
Building Use Charge									\$264,002	
Equipment Use Charge										
Board of Supervisors Clerk	\$37,519	\$1,431	\$2,772	\$718	\$1,952	\$2,189	\$7,161	\$6,754	\$16,001	\$5,628
Records Management									\$127,323	
Public Safety Complex Treasurer									\$151,896	
District Attorney						\$73,624				
City Manager	\$51,800	\$1,976	\$3,826	\$992	\$2,695	\$3,022	\$9,886	\$9,326	\$22,091	\$7,771
Finance	\$37,559	\$2,521	\$3,063	\$689	\$3,621	\$2,826	\$8,510	\$9,002	\$19,301	\$6,892
Human Resources	\$1,142	\$3,024	\$92		\$154	\$92	\$1,759	\$3,395	\$926	\$1,759
Information Technology	\$88,701	\$4,052	\$6,112	\$1,332	\$1,686	\$4,365	\$18,187	\$17,803	\$101,249	\$13,536
Purchasing	\$1,543	\$143	\$157	\$18	\$177	\$185	\$527	\$522	\$1,215	\$338
City Hall										
Internal Auditor	\$7,708	\$294	\$569	\$147	\$401	\$450	\$1,471	\$1,388	\$3,287	\$1,157
Dispatch	\$18,606									
Public Works										
Facilities Maintenance			\$4,219				\$6,571	\$55,654	\$100,414	
Subtotal	<u>\$244,578</u>	<u>\$13,441</u>	<u>\$20,810</u>	<u>\$3,896</u>	<u>\$10,686</u>	<u>\$86,753</u>	<u>\$54,072</u>	<u>\$103,844</u>	<u>\$807,705</u>	<u>\$37,081</u>
Proposed Costs	\$244,578	\$13,441	\$20,810	\$3,896	\$10,686	\$86,753	\$54,072	\$103,844	\$807,705	\$37,081

Central Service Departments	<u>Justice Court</u>	<u>Parks Administration</u>	<u>Park Maintenance</u>	<u>Grants, Gifts, Donations</u>	<u>Swimming Pool</u>	<u>Community Center</u>	<u>Recreation</u>	<u>Pony Express Pavilion</u>	<u>Ice Rink</u>	<u>Sports</u>
Building Use Charge										
Equipment Use Charge										
Board of Supervisors Clerk	\$1,997	\$3,046	\$5,622	\$703	\$3,238	\$1,701	\$1,846	\$106	\$396	\$1,781
Records Management										
Public Safety Complex										
Treasurer		\$1,504								
District Attorney		\$36,411								
City Manager	\$2,757	\$4,205	\$7,763	\$970	\$4,471	\$2,348	\$2,548	\$146	\$547	\$2,459
Finance	\$3,697	\$3,802	\$8,152	\$1,300	\$12,488	\$3,326	\$5,071	\$195	\$553	\$7,062
Human Resources	\$4,164	\$247	\$5,954		\$34,983	\$9,964	\$29,800			\$12,000
Information Technology		\$8,658	\$12,557		\$5,699	\$2,887	\$3,984		\$374	\$2,323
Purchasing	\$294	\$277	\$11,060	\$1,145	\$253	\$161	\$60	\$15	\$33	\$160
City Hall										
Internal Auditor	\$410	\$626	\$1,156	\$144	\$665	\$350	\$380	\$21	\$81	\$366
Dispatch										
Public Works										
Facilities Maintenance		\$92,791			\$36,627	\$93,449	\$2,012		\$31,036	
Subtotal	<u>\$13,319</u>	<u>\$151,567</u>	<u>\$52,264</u>	<u>\$4,262</u>	<u>\$98,424</u>	<u>\$114,186</u>	<u>\$45,701</u>	<u>\$483</u>	<u>\$33,020</u>	<u>\$26,151</u>
Proposed Costs	\$13,319	\$151,567	\$52,264	\$4,262	\$98,424	\$114,186	\$45,701	\$483	\$33,020	\$26,151

Central Service Departments	<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>	<u>Supplemental Indigent</u>
Building Use Charge										
Equipment Use Charge										
Board of Supervisors	\$7,832	\$2,604	\$7,440	\$1,892	\$1,196	\$3,311			\$841	\$6,284
Clerk								\$35,962		
Records Management										
Public Safety Complex										
Treasurer			\$10,688				\$4,136	\$4,136	\$4,136	\$4,136
District Attorney	\$23,292	\$19,276								
City Manager	\$10,812	\$3,594	\$10,271	\$2,611	\$1,651	\$4,571			\$1,161	\$8,676
Finance	\$11,727	\$8,837	\$10,757	\$2,980	\$973	\$5,144			\$1,547	\$10,530
Human Resources	\$11,753	\$13,574	\$247			\$5,892			\$30	
Information Technology	\$17,409	\$19,748	\$12,161	\$1,080	\$2,583	\$7,646			\$54	
Purchasing	\$857	\$989	\$5,453	\$208	\$7	\$334			\$120	\$6,758
City Hall										
Internal Auditor	\$1,609	\$535	\$1,529	\$388	\$245	\$680			\$173	\$1,291
Dispatch										
Public Works			\$103,236							
Facilities Maintenance	\$27,901	\$84,250				\$26,158			\$6,231	
Subtotal	\$113,192	\$153,407	\$161,782	\$9,159	\$6,655	\$53,736	\$4,136	\$40,098	\$14,293	\$37,675
Proposed Costs	\$113,192	\$153,407	\$161,782	\$9,159	\$6,655	\$53,736	\$4,136	\$40,098	\$14,293	\$37,675

Central Service Departments	<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>Regional Transportation</u>	<u>V&T</u>	<u>Quality of Life</u>
Building Use Charge										
Equipment Use Charge										
Board of Supervisors	\$736	\$2,282		\$4,936	\$304	\$350	\$384	\$300		\$3,626
Clerk								\$35,962		\$44,952
Records Management										
Public Safety Complex										
Treasurer	\$5,138	\$4,136	\$4,136	\$13,132	\$4,136	\$4,136	\$42,625	\$6,141	\$5,640	\$4,136
District Attorney				\$804				\$17,402		\$24,898
City Manager	\$1,015	\$3,151		\$6,815	\$420	\$484	\$530	\$413		\$5,008
Finance	\$6,475	\$4,405		\$7,790	\$508	\$587	\$252	\$7,331	\$1,747	\$15,194
Human Resources		\$92								\$62
Information Technology		\$4,244		\$1,003			\$817	\$331		\$5,870
Purchasing	\$2,435	\$207		\$663	\$45	\$52	\$3	\$484		\$13,184
City Hall										
Internal Auditor	\$151	\$469		\$1,014	\$63	\$72	\$79	\$62		\$745
Dispatch										
Public Works				\$28,992				(\$210,392)		
Facilities Maintenance		\$83,323						\$195		
Subtotal	<u>\$15,950</u>	<u>\$102,309</u>	<u>\$4,136</u>	<u>\$65,149</u>	<u>\$5,476</u>	<u>\$5,681</u>	<u>\$44,690</u>	<u>(\$141,771)</u>	<u>\$7,387</u>	<u>\$117,675</u>
Proposed Costs	\$15,950	\$102,309	\$4,136	\$65,149	\$5,476	\$5,681	\$44,690	(\$141,771)	\$7,387	\$117,675

Central Service Departments	<u>Street Maintenance</u>	<u>Grant Fund</u>	<u>Commissary Fund</u>	<u>911 Surcharge</u>	<u>Capital Facilities</u>	<u>Residential Construction</u>	<u>Debt Svc-Carson City</u>	<u>Ambulance</u>	<u>Stormwater Drainage</u>	<u>Sewer Operation</u>
Building Use Charge										
Equipment Use Charge										
Board of Supervisors	\$17,460	\$18,077	\$1,374	\$595	\$13	\$23	\$3,346	\$20,528	\$1,789	\$20,625
Clerk							\$5,994			
Records Management										
Public Safety Complex										
Treasurer	\$4,136	\$4,136	\$4,136		\$4,136	\$4,136	\$4,136	\$4,136	\$57,567	\$64,710
District Attorney	\$804							\$804	\$1,606	\$5,622
City Manager	\$24,106	\$24,957	\$1,898	\$821	\$17	\$32	\$4,619	\$28,341	\$2,470	\$28,476
Finance	\$23,116	\$15,723	\$2,209	\$997	\$20	\$30	\$14,342	\$24,671	(\$4,864)	\$12,283
Human Resources	\$6,201		\$62					\$18,788	\$185	\$3,487
Information Technology	\$25,505	\$30,312	\$1,144			\$15		\$34,519	\$4,158	\$28,086
Purchasing	\$6,331	\$3,222	\$177	\$88	\$2	\$2	\$494	\$1,904	\$288	\$4,005
City Hall										
Internal Auditor	\$3,588	\$3,714	\$283	\$123	\$2	\$4	\$688	\$4,218	\$368	\$4,238
Dispatch								\$138,684		
Public Works	\$10,328								\$225,291	\$752,216
Facilities Maintenance	\$22,354								\$5,917	\$20,951
Subtotal	<u>\$143,929</u>	<u>\$100,141</u>	<u>\$11,283</u>	<u>\$2,624</u>	<u>\$4,190</u>	<u>\$4,242</u>	<u>\$33,619</u>	<u>\$276,593</u>	<u>\$294,775</u>	<u>\$944,699</u>
Proposed Costs	\$143,929	\$100,141	\$11,283	\$2,624	\$4,190	\$4,242	\$33,619	\$276,593	\$294,775	\$944,699

Central Service Departments	<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</u> Ins	<u>Insurance Fund</u>	<u>Redevelopment</u>	<u>Redevelopment Revolving</u>
Building Use Charge						\$576	\$1,619			
Equipment Use Charge										
Board of Supervisors Clerk		\$26,824	\$1,948	\$846	\$6,020	\$40,945	\$4,446	\$5,872	\$1,710	\$526 \$35,962
Records Management										
Public Safety Complex										
Treasurer	\$4,136	\$64,961	\$4,136	\$4,136	\$4,136	\$4,136	\$4,136	\$4,136	\$4,136	\$4,136
District Attorney		\$10,441	\$804				\$2,140	\$34,001	\$50,599	
City Manager		\$37,032	\$2,689	\$1,168	\$8,311	\$56,529	\$6,139	\$8,107	\$2,361	\$727
Finance		\$21,685	\$2,283	\$947	\$8,051	\$56,044	\$10,722	\$8,925	\$1,568	\$882
Human Resources		\$2,036	\$154	\$62	\$216	\$100,910	\$52,435			
Information Technology		\$29,455	\$5,071	\$2,191	\$8,480	\$3,348	\$2,291	\$1,254	\$2,697	
Purchasing	\$9,272	\$27,420	\$202	\$81	\$679	\$5,877	\$656	\$784	\$492	\$78
City Hall						\$561	\$3,421			
Internal Auditor		\$5,511	\$400	\$174	\$1,237	\$8,412	\$914	\$1,207	\$352	\$108
Dispatch										
Public Works		\$798,738	\$24,306		\$40,249					
Facilities Maintenance		\$8,782	\$10,275	\$4,341	\$11,451	\$927	\$2,603			
Subtotal	<u>\$13,408</u>	<u>\$1,032,885</u>	<u>\$52,268</u>	<u>\$13,946</u>	<u>\$88,830</u>	<u>\$278,265</u>	<u>\$91,522</u>	<u>\$64,286</u>	<u>\$63,915</u>	<u>\$42,419</u>
Proposed Costs	\$13,408	\$1,032,885	\$52,268	\$13,946	\$88,830	\$278,265	\$91,522	\$64,286	\$63,915	\$42,419

Central Service Departments	<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>	<u>All Other</u>	<u>Subtotal</u>	<u>Direct Billed</u>
Building Use Charge									\$393,155	
Equipment Use Charge										
Board of Supervisors	\$10	\$2	\$1,833	\$1,426	\$4,508	\$2,133	\$32		\$429,780	
Clerk									\$158,832	
Records Management								\$172	\$131,195	
Public Safety Complex									\$230,294	
Treasurer	\$4,152	\$3,509						\$1,504	\$384,671	
District Attorney									\$462,091	
City Manager	\$14	\$3	\$2,530	\$1,968	\$6,224	\$2,944	\$43		\$593,351	
Finance	\$5	\$5	\$2,085	\$2,388	\$7,554	\$3,896	\$54	\$20,090	\$598,464	\$134,329
Human Resources			\$190		\$2,778	\$3,271			\$354,646	\$114,332
Information Technology	\$22		\$5,163			\$5,318		\$236,373	\$1,542,809	
Purchasing			\$132	\$210	\$666	\$65	\$5		\$121,098	
City Hall									\$17,421	
Internal Auditor	\$2	\$1	\$376	\$293	\$926	\$438	\$6		\$88,298	
Dispatch								\$42,206	\$1,901,474	
Public Works									\$1,772,964	\$832,257
Facilities Maintenance								\$246,072	\$1,188,892	
Subtotal	<u>\$4,205</u>	<u>\$3,520</u>	<u>\$12,309</u>	<u>\$6,285</u>	<u>\$22,656</u>	<u>\$18,065</u>	<u>\$140</u>	<u>\$546,417</u>	<u>\$10,369,435</u>	<u>\$1,080,918</u>
Proposed Costs	<u>\$4,205</u>	<u>\$3,520</u>	<u>\$12,309</u>	<u>\$6,285</u>	<u>\$22,656</u>	<u>\$18,065</u>	<u>\$140</u>	<u>\$546,417</u>	<u>\$10,369,435</u>	<u>\$1,080,918</u>

Carson City, Nevada
Allocated Costs by Department

Central Service Departments	<u>Unallocated</u>	<u>Total</u>
Building Use Charge		\$393,155
Equipment Use Charge		
Board of Supervisors		\$429,780
Clerk		\$158,832
Records Management		\$131,195
Public Safety Complex		\$230,294
Treasurer	\$117,182	\$501,853
District Attorney	\$1,663,369	\$2,125,460
City Manager		\$593,351
Finance		\$732,793
Human Resources		\$468,978
Information Technology		\$1,542,809
Purchasing		\$121,098
City Hall		\$17,421
Internal Auditor		\$88,298
Dispatch		\$1,901,474
Public Works	\$8,362	\$2,613,583
Facilities Maintenance		\$1,188,892
Subtotal	<u>\$1,788,913</u>	<u>\$13,239,266</u>
Proposed Costs	<u>\$1,788,913</u>	<u>\$13,239,266</u>

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		\$206,255	
Board of Supervisors	\$224,307		
Clerk	\$316,292		
Records Management	\$116,511		
Public Safety Complex	\$273,594		
Treasurer	\$448,125		
District Attorney	\$2,165,921		
City Manager	\$519,548		
Finance	\$606,450	\$134,329	
Human Resources	\$279,552	\$114,332	
Information Technology	\$1,559,685		
Purchasing	\$126,703		
City Hall	\$78,552		
Internal Auditor	\$78,623		
Dispatch	\$1,649,973		
Public Works	\$1,683,383	\$823,257	
Facilities Maintenance	\$1,303,242		
Recorder			\$188,451
Elections			\$15,507
Collections			\$5,612
Assessor			\$82,580
Public Defender			\$33,193
Economic Development			\$16,278
Geographic Information Systems			\$6,564
Northgate			\$779
Welfare			\$20,187
Planning			\$102,670
Business License			\$6,954
Code Enforcement			\$2,690
Sheriff Administration			\$511,295
Investigations			\$65,410
Sheriff Operations			\$1,907,060
Sheriff General Services			\$28,371
Detention Facility			\$232,181
Trinet Grant			\$4,917
Fire Administration			\$224,167
Warren Engine Co. No. 1			\$75
Fire Operations			\$244,578
Fire Prevention			\$13,441
Fire Training			\$20,810
Emergency Management			\$3,896

Carson City, Nevada
Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Wildland Fire Management			\$10,686
Juvenile Court			\$86,753
Juvenile Probation			\$54,072
Juvenile Detention			\$103,844
Justice Court			\$807,705
Alternative Sentencing			\$37,081
Justice Court			\$13,319
Parks Administration			\$151,567
Park Maintenance			\$52,264
Grants, Gifts, Donations			\$4,262
Swimming Pool			\$98,424
Community Center			\$114,186
Recreation			\$45,701
Pony Express Pavilion			\$483
Ice Rink			\$33,020
Sports			\$26,151
Library			\$113,192
Health			\$153,407
Landfill Administration			\$58,546
Medical			\$9,159
Environmental Health			\$6,655
Animal Services			\$53,736
Non-Departmental			\$4,136
Airport			\$40,098
Cooperative Extension			\$14,293
Supplemental Indigent			\$37,675
Capital Projects			\$15,950
Senior Citizens			\$102,309
Capital Acquisition			\$4,136
Carson City Transit			\$65,149
Library Gift			\$5,476
Administrative Assessment			\$5,681
Traffic/Transportation			\$44,690
Regional Transportation			(\$141,771)
V&T Spec. Infrastructure			\$7,387
Quality of Life			\$117,675
Street Maintenance			\$143,929
Grant Fund			\$100,141
Commissary Fund			\$11,283
911 Surcharge			\$2,624
Capital Facilities			\$4,190
Residential Construction			\$4,242
Debt Svc-Carson City			\$33,619

Carson City, Nevada
Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Ambulance			\$276,593
Stormwater Drainage			\$294,775
Sewer Operation			\$944,699
Sewer Capitalization			\$13,408
Water			\$1,032,885
Building Permits			\$52,268
Cemetery			\$13,946
CC Sanitary Landfill			\$103,236
Fleet Management			\$88,830
Group Medical Insurance			\$278,265
Workers Compensation Ins			\$91,522
Insurance Fund			\$64,286
Redevelopment			\$63,915
Redevelopment Revolving			\$42,419
Redevelopment Tax			\$4,205
School Debt Service			\$3,520
Tourism Authority			\$12,309
Tricounty Railway			\$6,285
Sierra Forest Fire Protect			\$22,656
Sub-Conservancy District			\$18,065
Controller Trust Fund			\$140
All Other			\$546,417
Unallocated			\$1,788,913
Direct Billed			\$1,080,918
Total	<u>\$11,430,461</u>	<u>\$1,808,805</u>	<u>\$13,239,266</u>

Departments	<u>Building Use</u>	<u>Equip Use</u>	<u>Board of</u>	<u>Clerk</u>	<u>Records</u>	<u>Public Safety</u>	<u>Treasurer</u>	<u>District Attorney</u>	<u>City Manager</u>
Schedule:	Charge 1.007	Charge 2.005	Supervisors 3.005	4.005	Management 5.005	Complex 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	(\$206,255)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board of Supervisors	\$2,463	\$0	(\$489,177)	\$186,250	\$22	\$0	\$0	\$58,597	\$1,462
Clerk	\$0	\$0	\$1,676	(\$363,063)	\$31,538	\$0	\$0	\$0	\$2,152
Records Management	\$16,644	\$7,043	\$617	\$0	(\$162,755)	\$9,160	\$0	\$0	\$793
Public Safety Complex	\$0	\$0	\$1,450	\$0	\$0	(\$279,906)	\$0	\$0	\$1,861
Treasurer	\$6,612	\$1,788	\$2,375	\$0	\$0	\$0	(\$501,853)	\$0	\$3,048
District Attorney	\$63,786	\$10,260	\$11,480	\$0	\$0	\$40,452	\$0	(\$2,383,510)	\$14,734
City Manager	\$11,521	\$1,022	\$2,754	\$0	\$0	\$0	\$0	\$96,648	(\$671,310)
Finance	\$5,439	\$1,176	\$3,214	\$0	\$0	\$0	\$0	\$11,244	\$4,437
Human Resources	\$10,723	\$0	\$1,482	\$0	\$0	\$0	\$0	\$52,473	\$2,046
Information Technology	\$7,122	\$91,724	\$8,267	\$0	\$0	\$0	\$0	\$3,748	\$11,414
Purchasing	\$0	\$1,305	\$671	\$0	\$0	\$0	\$0	\$7,764	\$927
City Hall	\$0	\$0	\$416	\$0	\$0	\$0	\$0	\$0	\$574
Internal Auditor	\$499	\$0	\$417	\$17,981	\$0	\$0	\$0	\$0	\$576
Dispatch	\$12,668	\$80,550	\$8,745	\$0	\$0	\$0	\$0	\$0	\$12,074
Public Works	\$0	\$333	\$8,922	\$0	\$0	\$0	\$0	\$27,576	\$12,318
Facilities Maintenance	\$0	\$11,054	\$6,911	\$0	\$0	\$0	\$0	\$0	\$9,543
Recorder	\$70,625	\$0	\$2,045	\$0	\$0	\$39,629	\$0	\$34,001	\$2,824
Elections	\$0	\$0	\$1,279	\$0	\$3,700	\$0	\$0	\$0	\$1,765
Collections	\$2,913	\$0	\$0	\$0	\$0	\$1,590	\$0	\$0	\$0
Assessor	\$4,961	\$0	\$3,644	\$0	\$0	\$0	\$0	\$7,764	\$5,031
Public Defender	\$0	\$0	\$7,241	\$0	\$0	\$0	\$0	\$0	\$9,997
Economic Development	\$0	\$0	\$3,551	\$0	\$0	\$0	\$0	\$0	\$4,903
Geographic Information Systems	\$0	\$0	\$1,432	\$0	\$0	\$0	\$0	\$0	\$1,976
Northgate	\$0	\$0	\$170	\$0	\$0	\$0	\$0	\$0	\$234
Welfare	\$0	\$0	\$1,411	\$0	\$0	\$0	\$0	\$0	\$1,948
Planning	\$0	\$0	\$2,231	\$0	\$0	\$0	\$0	\$59,166	\$3,080
Business License	\$0	\$0	\$770	\$0	\$0	\$0	\$0	\$0	\$1,062
Code Enforcement	\$0	\$0	\$481	\$0	\$0	\$0	\$0	\$0	\$664
Sheriff Administration	\$0	\$0	\$6,480	\$0	\$0	\$2,145	\$0	\$47,655	\$8,946
Investigations	\$0	\$0	\$10,717	\$0	\$0	\$0	\$0	\$0	\$14,796
Sheriff Operations	\$0	\$0	\$32,659	\$0	\$0	\$0	\$0	\$0	\$45,089
Sheriff General Services	\$0	\$0	\$3,536	\$0	\$0	\$0	\$0	\$0	\$4,882
Detention Facility	\$48,459	\$0	\$20,027	\$0	\$0	\$35,034	\$0	\$0	\$27,650
Trinet Grant	\$0	\$0	\$716	\$0	\$0	\$0	\$0	\$0	\$988
Fire Administration	\$0	\$0	\$1,583	\$0	\$0	\$0	\$0	\$10,977	\$2,185
Warren Engine Co. No. 1	\$0	\$0	\$17	\$0	\$0	\$0	\$0	\$0	\$23
Fire Operations	\$0	\$0	\$37,519	\$0	\$0	\$0	\$0	\$0	\$51,800
Fire Prevention	\$0	\$0	\$1,431	\$0	\$0	\$0	\$0	\$0	\$1,976
Fire Training	\$0	\$0	\$2,772	\$0	\$0	\$0	\$0	\$0	\$3,826

Detail of Allocated Costs

Departments	Finance	Human Resources	Information Technology	Purchasing	City Hall	Internal Auditor	Dispatch	Public Works	Facilities Maintenance
Schedule:	10.013	11.008	12.009	13.007	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	\$1,826	\$170	\$3,834	\$204	\$5,956	\$220	\$0	\$0	\$3,866
Clerk	\$2,090	\$1,419	\$7,460	\$113	\$0	\$323	\$0	\$0	\$0
Records Management	\$978	\$1,362	\$3,187	\$43	\$0	\$119	\$0	\$0	\$6,298
Public Safety Complex	\$2,510	\$0	\$0	\$212	\$0	\$279	\$0	\$0	\$0
Treasurer	\$2,999	\$1,476	\$14,507	\$222	\$9,865	\$458	\$0	\$0	\$10,378
District Attorney	\$12,106	\$8,289	\$29,399	\$737	\$0	\$2,212	\$0	\$0	\$24,134
City Manager	\$3,296	\$85	\$4,932	\$219	\$12,673	\$531	\$0	\$0	\$18,081
Finance	(\$815,010)	\$199	\$29,720	\$282	\$9,365	\$619	\$0	\$0	\$8,536
Human Resources	\$2,065	(\$496,695)	\$4,217	\$163	\$12,526	\$286	\$0	\$0	\$16,830
Information Technology	\$10,913	\$277	(\$1,718,785)	\$701	\$12,163	\$1,593	\$0	\$0	\$11,178
Purchasing	\$9,557	\$62	\$8,518	(\$155,636)	\$0	\$129	\$0	\$0	\$0
City Hall	\$771	\$0	\$0	\$62	(\$80,455)	\$80	\$0	\$0	\$0
Internal Auditor	\$772	\$0	\$0	\$62	\$486	(\$100,199)	\$0	\$0	\$783
Dispatch	\$11,371	\$7,651	\$23,675	\$827	\$0	\$1,796	(\$1,901,474)	\$0	\$92,144
Public Works	\$11,356	\$3,549	\$25,862	\$859	\$0	\$1,833	\$0	(\$2,613,583)	\$14,335
Facilities Maintenance	\$9,607	\$3,178	\$20,665	\$29,832	\$0	\$1,423	\$0	\$0	(\$1,395,455)
Recorder	\$2,460	\$124	\$8,563	\$160	\$0	\$420	\$0	\$0	\$27,600
Elections	\$2,601	\$3,024	\$2,770	\$106	\$0	\$262	\$0	\$0	\$0
Collections	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,109
Assessor	\$4,105	\$185	\$41,701	\$236	\$8,519	\$748	\$0	\$0	\$5,686
Public Defender	\$13,398	\$0	\$0	\$1,070	\$0	\$1,487	\$0	\$0	\$0
Economic Development	\$6,571	\$0	\$0	\$524	\$0	\$729	\$0	\$0	\$0
Geographic Information Systems	\$2,650	\$0	\$0	\$212	\$0	\$294	\$0	\$0	\$0
Northgate	\$315	\$0	\$0	\$25	\$0	\$35	\$0	\$0	\$0
Welfare	\$3,549	\$4,441	\$3,235	\$393	\$4,920	\$290	\$0	\$0	\$0
Planning	\$3,433	\$1,665	\$20,691	\$323	\$0	\$458	\$0	\$0	\$11,623
Business License	\$646	\$0	\$1,615	\$7	\$0	\$158	\$0	\$0	\$2,696
Code Enforcement	\$375	\$0	\$1,070	\$1	\$0	\$99	\$0	\$0	\$0
Sheriff Administration	\$8,717	\$4,441	\$392,128	\$566	\$0	\$1,332	\$0	\$0	\$38,885
Investigations	\$12,219	\$463	\$24,390	\$623	\$0	\$2,202	\$0	\$0	\$0
Sheriff Operations	\$35,313	\$1,513	\$81,932	\$1,866	\$0	\$6,710	\$1,701,978	\$0	\$0
Sheriff General Services	\$4,152	\$216	\$8,950	\$230	\$0	\$726	\$0	\$0	\$5,679
Detention Facility	\$22,598	\$5,152	\$49,458	\$1,294	\$0	\$4,114	\$0	\$0	\$18,395
Trinet Grant	\$959	\$62	\$1,969	\$76	\$0	\$147	\$0	\$0	\$0
Fire Administration	\$2,248	\$1,480	\$112,484	\$170	\$0	\$325	\$0	\$0	\$92,715
Warren Engine Co. No. 1	\$30	\$0	\$0	\$2	\$0	\$3	\$0	\$0	\$0
Fire Operations	\$37,559	\$1,142	\$88,701	\$1,543	\$0	\$7,708	\$18,606	\$0	\$0
Fire Prevention	\$2,521	\$3,024	\$4,052	\$143	\$0	\$294	\$0	\$0	\$0
Fire Training	\$3,063	\$92	\$6,112	\$157	\$0	\$569	\$0	\$0	\$4,219

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	\$188,451
Elections	\$15,507
Collections	\$5,612
Assessor	\$82,580
Public Defender	\$33,193
Economic Development	\$16,278
Geographic Information Systems	\$6,564
Northgate	\$779
Welfare	\$20,187
Planning	\$102,670
Business License	\$6,954
Code Enforcement	\$2,690
Sheriff Administration	\$511,295
Investigations	\$65,410
Sheriff Operations	\$1,907,060
Sheriff General Services	\$28,371
Detention Facility	\$232,181
Trinet Grant	\$4,917
Fire Administration	\$224,167
Warren Engine Co. No. 1	\$75
Fire Operations	\$244,578
Fire Prevention	\$13,441
Fire Training	\$20,810

Departments	<u>Building Use</u>	<u>Equip Use</u>	<u>Board of</u>	<u>Clerk</u>	<u>Records</u>	<u>Public Safety</u>	<u>Treasurer</u>	<u>District Attorney</u>	<u>City Manager</u>
	<u>Charge</u>	<u>Charge</u>	<u>Supervisors</u>		<u>Management</u>	<u>Complex</u>			
Emergency Management	\$0	\$0	\$718	\$0	\$0	\$0	\$0	\$0	\$992
Wildland Fire Management	\$0	\$0	\$1,952	\$0	\$0	\$0	\$0	\$0	\$2,695
Juvenile Court	\$0	\$0	\$2,189	\$0	\$0	\$0	\$0	\$73,624	\$3,022
Juvenile Probation	\$0	\$0	\$7,161	\$0	\$0	\$0	\$0	\$0	\$9,886
Juvenile Detention	\$0	\$0	\$6,754	\$0	\$0	\$0	\$0	\$0	\$9,326
Justice Court	\$264,002	\$0	\$16,001	\$0	\$127,323	\$151,896	\$0	\$0	\$22,091
Alternative Sentencing	\$0	\$0	\$5,628	\$0	\$0	\$0	\$0	\$0	\$7,771
Justice Court	\$0	\$0	\$1,997	\$0	\$0	\$0	\$0	\$0	\$2,757
Parks Administration	\$0	\$0	\$3,046	\$0	\$0	\$0	\$1,504	\$36,411	\$4,205
Park Maintenance	\$0	\$0	\$5,622	\$0	\$0	\$0	\$0	\$0	\$7,763
Grants, Gifts, Donations	\$0	\$0	\$703	\$0	\$0	\$0	\$0	\$0	\$970
Swimming Pool	\$0	\$0	\$3,238	\$0	\$0	\$0	\$0	\$0	\$4,471
Community Center	\$0	\$0	\$1,701	\$0	\$0	\$0	\$0	\$0	\$2,348
Recreation	\$0	\$0	\$1,846	\$0	\$0	\$0	\$0	\$0	\$2,548
Pony Express Pavilion	\$0	\$0	\$106	\$0	\$0	\$0	\$0	\$0	\$146
Ice Rink	\$0	\$0	\$396	\$0	\$0	\$0	\$0	\$0	\$547
Sports	\$0	\$0	\$1,781	\$0	\$0	\$0	\$0	\$0	\$2,459
Library	\$0	\$0	\$7,832	\$0	\$0	\$0	\$0	\$23,292	\$10,812
Health	\$0	\$0	\$2,604	\$0	\$0	\$0	\$0	\$19,276	\$3,594
Landfill Administration	\$0	\$0	\$7,440	\$0	\$0	\$0	\$10,688	\$0	\$10,271
Medical	\$0	\$0	\$1,892	\$0	\$0	\$0	\$0	\$0	\$2,611
Environmental Health	\$0	\$0	\$1,196	\$0	\$0	\$0	\$0	\$0	\$1,651
Animal Services	\$0	\$0	\$3,311	\$0	\$0	\$0	\$0	\$0	\$4,571
Non-Departmental	\$0	\$0	\$0	\$0	\$0	\$0	\$4,136	\$0	\$0
Airport	\$0	\$0	\$0	\$35,962	\$0	\$0	\$4,136	\$0	\$0
Cooperative Extension	\$0	\$0	\$841	\$0	\$0	\$0	\$4,136	\$0	\$1,161
Supplemental Indigent	\$0	\$0	\$6,284	\$0	\$0	\$0	\$4,136	\$0	\$8,676
Capital Projects	\$0	\$0	\$736	\$0	\$0	\$0	\$5,138	\$0	\$1,015
Senior Citizens	\$0	\$0	\$2,282	\$0	\$0	\$0	\$4,136	\$0	\$3,151
Capital Acquisition	\$0	\$0	\$0	\$0	\$0	\$0	\$4,136	\$0	\$0
Carson City Transit	\$0	\$0	\$4,936	\$0	\$0	\$0	\$13,132	\$804	\$6,815
Library Gift	\$0	\$0	\$304	\$0	\$0	\$0	\$4,136	\$0	\$420
Administrative Assessment	\$0	\$0	\$350	\$0	\$0	\$0	\$4,136	\$0	\$484
Traffic/Transportation	\$0	\$0	\$384	\$0	\$0	\$0	\$42,625	\$0	\$530
Regional Transportation	\$0	\$0	\$300	\$35,962	\$0	\$0	\$6,141	\$17,402	\$413
V&T Spec. Infrastructure	\$0	\$0	\$0	\$0	\$0	\$0	\$5,640	\$0	\$0
Quality of Life	\$0	\$0	\$3,626	\$44,952	\$0	\$0	\$4,136	\$24,898	\$5,008
Street Maintenance	\$0	\$0	\$17,460	\$0	\$0	\$0	\$4,136	\$804	\$24,106
Grant Fund	\$0	\$0	\$18,077	\$0	\$0	\$0	\$4,136	\$0	\$24,957
Commissary Fund	\$0	\$0	\$1,374	\$0	\$0	\$0	\$4,136	\$0	\$1,898
911 Surcharge	\$0	\$0	\$595	\$0	\$0	\$0	\$0	\$0	\$821
Capital Facilities	\$0	\$0	\$13	\$0	\$0	\$0	\$4,136	\$0	\$17
Residential Construction	\$0	\$0	\$23	\$0	\$0	\$0	\$4,136	\$0	\$32

Departments	<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>
Emergency Management	\$689	\$0	\$1,332	\$18	\$0	\$147	\$0	\$0	\$0
Wildland Fire Management	\$3,621	\$154	\$1,686	\$177	\$0	\$401	\$0	\$0	\$0
Juvenile Court	\$2,826	\$92	\$4,365	\$185	\$0	\$450	\$0	\$0	\$0
Juvenile Probation	\$8,510	\$1,759	\$18,187	\$527	\$0	\$1,471	\$0	\$0	\$6,571
Juvenile Detention	\$9,002	\$3,395	\$17,803	\$522	\$0	\$1,388	\$0	\$0	\$55,654
Justice Court	\$19,301	\$926	\$101,249	\$1,215	\$0	\$3,287	\$0	\$0	\$100,414
Alternative Sentencing	\$6,892	\$1,759	\$13,536	\$338	\$0	\$1,157	\$0	\$0	\$0
Justice Court	\$3,697	\$4,164	\$0	\$294	\$0	\$410	\$0	\$0	\$0
Parks Administration	\$3,802	\$247	\$8,658	\$277	\$0	\$626	\$0	\$0	\$92,791
Park Maintenance	\$8,152	\$5,954	\$12,557	\$11,060	\$0	\$1,156	\$0	\$0	\$0
Grants, Gifts, Donations	\$1,300	\$0	\$0	\$1,145	\$0	\$144	\$0	\$0	\$0
Swimming Pool	\$12,488	\$34,983	\$5,699	\$253	\$0	\$665	\$0	\$0	\$36,627
Community Center	\$3,326	\$9,964	\$2,887	\$161	\$0	\$350	\$0	\$0	\$93,449
Recreation	\$5,071	\$29,800	\$3,984	\$60	\$0	\$380	\$0	\$0	\$2,012
Pony Express Pavilion	\$195	\$0	\$0	\$15	\$0	\$21	\$0	\$0	\$0
Ice Rink	\$553	\$0	\$374	\$33	\$0	\$81	\$0	\$0	\$31,036
Sports	\$7,062	\$12,000	\$2,323	\$160	\$0	\$366	\$0	\$0	\$0
Library	\$11,727	\$11,753	\$17,409	\$857	\$0	\$1,609	\$0	\$0	\$27,901
Health	\$8,837	\$13,574	\$19,748	\$989	\$0	\$535	\$0	\$0	\$84,250
Landfill Administration	\$10,757	\$247	\$12,161	\$5,453	\$0	\$1,529	\$0	\$0	\$0
Medical	\$2,980	\$0	\$1,080	\$208	\$0	\$388	\$0	\$0	\$0
Environmental Health	\$973	\$0	\$2,583	\$7	\$0	\$245	\$0	\$0	\$0
Animal Services	\$5,144	\$5,892	\$7,646	\$334	\$0	\$680	\$0	\$0	\$26,158
Non-Departmental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Airport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cooperative Extension	\$1,547	\$30	\$54	\$120	\$0	\$173	\$0	\$0	\$6,231
Supplemental Indigent	\$10,530	\$0	\$0	\$6,758	\$0	\$1,291	\$0	\$0	\$0
Capital Projects	\$6,475	\$0	\$0	\$2,435	\$0	\$151	\$0	\$0	\$0
Senior Citizens	\$4,405	\$92	\$4,244	\$207	\$0	\$469	\$0	\$0	\$83,323
Capital Acquisition	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Carson City Transit	\$7,790	\$0	\$1,003	\$663	\$0	\$1,014	\$0	\$28,992	\$0
Library Gift	\$508	\$0	\$0	\$45	\$0	\$63	\$0	\$0	\$0
Administrative Assessment	\$587	\$0	\$0	\$52	\$0	\$72	\$0	\$0	\$0
Traffic/Transportation	\$252	\$0	\$817	\$3	\$0	\$79	\$0	\$0	\$0
Regional Transportation	\$7,331	\$0	\$331	\$484	\$0	\$62	\$0	(\$210,392)	\$195
V&T Spec. Infrastructure	\$1,747	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Quality of Life	\$15,194	\$62	\$5,870	\$13,184	\$0	\$745	\$0	\$0	\$0
Street Maintenance	\$23,116	\$6,201	\$25,505	\$6,331	\$0	\$3,588	\$0	\$10,328	\$22,354
Grant Fund	\$15,723	\$0	\$30,312	\$3,222	\$0	\$3,714	\$0	\$0	\$0
Commissary Fund	\$2,209	\$62	\$1,144	\$177	\$0	\$283	\$0	\$0	\$0
911 Surcharge	\$997	\$0	\$0	\$88	\$0	\$123	\$0	\$0	\$0
Capital Facilities	\$20	\$0	\$0	\$2	\$0	\$2	\$0	\$0	\$0
Residential Construction	\$30	\$0	\$15	\$2	\$0	\$4	\$0	\$0	\$0

Departments	<u>Total Plan</u> <u>Allocated</u>
Emergency Management	\$3,896
Wildland Fire Management	\$10,686
Juvenile Court	\$86,753
Juvenile Probation	\$54,072
Juvenile Detention	\$103,844
Justice Court	\$807,705
Alternative Sentencing	\$37,081
Justice Court	\$13,319
Parks Administration	\$151,567
Park Maintenance	\$52,264
Grants, Gifts, Donations	\$4,262
Swimming Pool	\$98,424
Community Center	\$114,186
Recreation	\$45,701
Pony Express Pavilion	\$483
Ice Rink	\$33,020
Sports	\$26,151
Library	\$113,192
Health	\$153,407
Landfill Administration	\$58,546
Medical	\$9,159
Environmental Health	\$6,655
Animal Services	\$53,736
Non-Departmental	\$4,136
Airport	\$40,098
Cooperative Extension	\$14,293
Supplemental Indigent	\$37,675
Capital Projects	\$15,950
Senior Citizens	\$102,309
Capital Acquisition	\$4,136
Carson City Transit	\$65,149
Library Gift	\$5,476
Administrative Assessment	\$5,681
Traffic/Transportation	\$44,690
Regional Transportation	(\$141,771)
V&T Spec. Infrastructure	\$7,387
Quality of Life	\$117,675
Street Maintenance	\$143,929
Grant Fund	\$100,141
Commissary Fund	\$11,283
911 Surcharge	\$2,624
Capital Facilities	\$4,190
Residential Construction	\$4,242

2013

2013

2013

2013

Departments	<u>Total Plan</u>
	<u>Allocated</u>
Debt Svc-Carson City	\$33,619
Ambulance	\$276,593
Stormwater Drainage	\$294,775
Sewer Operation	\$944,699
Sewer Capitalization	\$13,408
Water	\$1,032,885
Building Permits	\$52,268
Cemetery	\$13,946
CC Sanitary Landfill	\$103,236
Fleet Management	\$88,830
Group Medical Insurance	\$278,265
Workers Compensation Ins	\$91,522
Insurance Fund	\$64,286
Redevelopment	\$63,915
Redevelopment Revolving	\$42,419
Redevelopment Tax	\$4,205
School Debt Service	\$3,520
Tourism Authority	\$12,309
Tricounty Railway	\$6,285
Sierra Forest Fire Protect	\$22,656
Sub-Conservancy District	\$18,065
Controller Trust Fund	\$140
All Other	\$546,417
Subtotal	\$10,369,435
Direct Bill	\$1,080,918
Unallocated	\$1,788,913
Total	\$13,239,266

Carson City, Nevada
Summary of allocation basis

Department	Basis of allocation
1 - Building Use Charge	
1.004 City Hall	Total Square Footage Occupied By Department
1.005 Public Safety Complex	Total Square Footage Occupied By Department
1.006 Dispatch	Direct Allocation to Dispatch
2 - Equipment Use Charge	
2.004 Furniture, Fixtures & Equip	Value of General Equipment by Department
1010100 - Board of Supervisors	
3.004 Countywide Support	Total Expenditures By Dept/Fund (Exc. Capital, Debt)
1010212 - Clerk	
4.004 Boards & Commission	Number of Boards & Commissions Meeting Attended By Department
1010214 - Records Management	
5.004 Records Management	Number of Records Filmed and Scanned By Department
1010215 - Public Safety Complex	
6.004 Utilities	Square Footage by Department
6.005 Common Costs	Number of Positions By Department/Fund
1010300 - Treasurer	
7.004 Debt Management	Count of Bond Payments by Fund
7.005 Utility Collect	Direct Allocation to Sewer, Water and Storm Water
7.006 Investments	Equal Allocation To All Funds With Fund Balance
7.007 Revenue Reconciliation	Total Revenue by Fund
7.008 Parking Ticket Collections	Direct Allocation to Traffic/Transportation (Fund 240)
7.009 Landfill Collections	Direct Allocation to Landfill 6804
7.010 JAC Collections	Direct Allocation to Landfill 6804
1010500 - District Attorney	
8.004 Departmental Support	Departmental Support
1010600 - City Manager	
9.004 City Manager	Total Expenditures By Dept/Fund (Exc. Capital, Debt)
1010701 - Finance	
10.004 Payroll	Number of FTE by Department/Fund - Including PT/Seasonal
10.005 Budget	Total Expenditures By Dept/Fund (Exc. Capital, Debt)
10.006 Accounts Payable	Operating Services and Supplies
10.007 Accounting	Total Expenditures By Dept/Fund (Exc. Capital, Debt)

Carson City, Nevada
Summary of allocation basis

Department	Basis of allocation
10.008 Debt Management	Number of Bonds Issued by Fund
10.009 Contracts	Direct Allocation to Purchasing (0720)
10.010 Workers Compensation	Direct Allocation to Workers Compensation Fund 580
10.011 General Liability	Direct Allocation to Insurance Fund 590
10.012 Audit Fees	Total Expenditures by Department for General Fund Departments
1010705 - Human Resources	
11.004 Recruitment	Number of Recruitments by Department
11.005 Payroll	Number of FTE by Department/Fund - Including PT/Seasonal
11.006 Benefitis	Direct Allocation to Group Medical Fund 570
11.007 Workers Compensation	Direct Allocation to Workers Compansation Fund 580
1010710 - Information Technology	
12.004 PC/Telephone Support	Number Of PC's By Department using FTE's
12.005 Citywide Support	Total Salary Expenditures By Dept/Fund (Exc. Capital, Debt)
12.006 Contract Services	Cost of Contracted Services Identified By Department
12.007 Sheriff	Direct Allocation to Sheriff - Dept 2005
12.008 Fire	Direct Allocation to Fire - Dept 2505
1010720 - Purchasing	
13.004 General Purchasing	Total Operating Expenditures By Dept/Fund
13.005 Purchasing Contracts	Purchasing Contracts by Department/Fund
13.006 Mail	Number of FTE by Department/Fund
1010730 - City Hall	
14.004 Utilities	Total Square Footage Occupied By Department
14.005 Common Costs	Number Of Positions By Department/Fund
1010800 - Internal Auditor	
15.004 Internal Audit	Total Expenditures By Department/Fund
1012017 - Dispatch	
16.004 Dispatch	Number Of 911 Calls By Department
1013012 - Public Works	
17.004 Departmental Support	Salary Support by Fund
1015034 - Facilities Maintenance	
18.004 City Hall	Total Square Footage Occupied By Department
18.005 Public Safety	Total Square Footage Occupied By Department/Fund
18.006 Direct Maintenance Support	Time Record Logs
18.007 Custodial Services	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 6/30/2013	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.

Carson City, Nevada

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><u>\$530,632</u></u>	:	:	<u><u>\$530,632</u></u>

	<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	\$530,632		\$51,535	\$466,429	\$12,668
1st Allocation	\$530,632		\$51,535	\$466,429	\$12,668
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>

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	14,668	100.000 %	\$51,535		\$51,535		\$51,535

(A) Alloc basis:

Total Square Footage Occupied By Department

Source:

Facilities Maintenance

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

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						

Carson City, Nevada
Building Use Charge
Departmental Cost
Allocation Summary

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

SCHEDULE 2.01

EQUIPMENT USE CHARGE

NATURE AND EXTENT OF SERVICE

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

Category	Useful Life	Rate Applied	Equipment Value Through June 30, 2013	Use Charge
Equipment	15 years	6 and 2/3%	\$3,093,826	\$206,255
Total			<u>\$3,093,826</u>	<u>\$206,255</u>

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:				
Departmental cost adjustments:				
EQUIPMENT	\$206,255			
Total departmental cost adjustments:	<u>\$206,255</u>	.	.	<u>\$206,255</u>
Total to be allocated	<u><u>\$206,255</u></u>	:	:	<u><u>\$206,255</u></u>

	<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	\$206,255		\$206,255
Functional Cost	<u>\$206,255</u>	.	<u>\$206,255</u>
Allocable Costs	<u>\$206,255</u>	.	<u>\$206,255</u>
1st Allocation	<u>\$206,255</u>	.	<u>\$206,255</u>
Functional Cost	.	.	.
Allocable Costs	.	.	.
2nd Allocation	.	.	.
Total allocated	<u><u>\$206,255</u></u>	.	<u><u>\$206,255</u></u>

Carson City, Nevada
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>
Records Management	105,643	3.415 %	\$7,043		\$7,043		\$7,043
Treasurer	26,818	0.867 %	\$1,788		\$1,788		\$1,788
District Attorney	153,901	4.974 %	\$10,260		\$10,260		\$10,260
City Manager	15,330	0.496 %	\$1,022		\$1,022		\$1,022
Information Technology	1,375,860	44.471 %	\$91,724		\$91,724		\$91,724
Purchasing	19,578	0.633 %	\$1,305		\$1,305		\$1,305
Public Works	5,000	0.162 %	\$333		\$333		\$333
Dispatch	1,208,256	39.054 %	\$80,550		\$80,550		\$80,550
Finance	17,646	0.570 %	\$1,176		\$1,176		\$1,176
Facilities Maintenance	165,794	5.358 %	\$11,054		\$11,054		\$11,054
Total	<u>3,093,826</u>	<u>100.000 %</u>	<u>\$206,255</u>		<u>\$206,255</u>		<u>\$206,255</u>

(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>
Records Management	\$7,043	\$7,043
Treasurer	\$1,788	\$1,788
District Attorney	\$10,260	\$10,260
City Manager	\$1,022	\$1,022
Finance	\$1,176	\$1,176
Information Technology	\$91,724	\$91,724
Purchasing	\$1,305	\$1,305
Dispatch	\$80,550	\$80,550
Public Works	\$333	\$333
Facilities Maintenance	\$11,054	\$11,054
Total	\$206,255	\$206,255

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.

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$224,307			\$224,307
Allocated additions:				
1 - Building Use Charge	\$2,463		\$2,463	
1010212 - Clerk		\$186,250	\$186,250	
1010214 - Records Management		\$22	\$22	
1010500 - District Attorney		\$58,597	\$58,597	
1010600 - City Manager		\$1,462	\$1,462	
1010701 - Finance		\$1,826	\$1,826	
1010705 - Human Resources		\$170	\$170	
1010710 - Information Technology		\$3,834	\$3,834	
1010720 - Purchasing		\$204	\$204	
1010730 - City Hall		\$5,956	\$5,956	
1010800 - Internal Auditor		\$220	\$220	
1015034 - Facilities Maintenance		\$3,866	\$3,866	
Total allocated additions:	<u>\$2,463</u>	<u>\$262,407</u>	<u>\$264,870</u>	<u>\$264,870</u>
Total to be allocated	<u><u>\$226,770</u></u>	<u><u>\$262,407</u></u>		<u><u>\$489,177</u></u>

	<u>Total</u>	<u>General & Admin</u>	<u>Countywide Support</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$122,843		\$122,843
FRINGE BENEFITS	\$75,675		\$75,675
<u>Other Expense and Cost</u>			
SERVICE AND SUPPLIES	\$25,789		\$25,789
Departmental Expenditures	\$224,307		\$224,307
Additions: 1st			
Other	\$2,463	\$2,463	
Functional Cost	\$226,770	\$2,463	\$224,307
Reallocate Admin		(\$2,463)	\$2,463
Allocable Costs	\$226,770		\$226,770
1st Allocation	\$226,770		\$226,770
Additions: 2nd			
Other	\$262,407	\$262,407	
Functional Cost	\$262,407	\$262,407	
Reallocate Admin		(\$262,407)	\$262,407
Allocable Costs	\$262,407		\$262,407
2nd Allocation	\$262,407		\$262,407
Total allocated	\$489,177		\$489,177

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Clerk	316,292	0.343 %	\$777		\$777	\$899	\$1,676
Recorder	385,948	0.418 %	\$948		\$948	\$1,097	\$2,045
Records Management	116,511	0.126 %	\$286		\$286	\$331	\$617
Public Safety Complex	273,594	0.296 %	\$672		\$672	\$778	\$1,450
Elections	241,296	0.261 %	\$593		\$593	\$686	\$1,279
Treasurer	448,125	0.486 %	\$1,101		\$1,101	\$1,274	\$2,375
Assessor	687,495	0.745 %	\$1,689		\$1,689	\$1,955	\$3,644
District Attorney	2,165,921	2.347 %	\$5,322		\$5,322	\$6,158	\$11,480
City Manager	519,548	0.563 %	\$1,277		\$1,277	\$1,477	\$2,754
Public Defender	1,366,126	1.480 %	\$3,357		\$3,357	\$3,884	\$7,241
Economic Development	670,035	0.726 %	\$1,646		\$1,646	\$1,905	\$3,551
Finance	606,450	0.657 %	\$1,490		\$1,490	\$1,724	\$3,214
Human Resources	279,552	0.303 %	\$687		\$687	\$795	\$1,482
Information Technology	1,559,685	1.690 %	\$3,832		\$3,832	\$4,435	\$8,267
Geographic Information Systems	270,067	0.293 %	\$664		\$664	\$768	\$1,432
Purchasing	126,703	0.137 %	\$311		\$311	\$360	\$671
City Hall	78,552	0.085 %	\$193		\$193	\$223	\$416
Welfare	266,276	0.289 %	\$654		\$654	\$757	\$1,411
Internal Auditor	78,623	0.085 %	\$193		\$193	\$224	\$417
Planning	420,939	0.456 %	\$1,034		\$1,034	\$1,197	\$2,231
Business License	145,147	0.157 %	\$357		\$357	\$413	\$770
Code Enforcement	90,725	0.098 %	\$223		\$223	\$258	\$481
Sheriff Administration	1,222,452	1.325 %	\$3,004		\$3,004	\$3,476	\$6,480
Sheriff Operations	6,161,588	6.676 %	\$15,140		\$15,140	\$17,519	\$32,659
Sheriff General Services	667,161	0.723 %	\$1,639		\$1,639	\$1,897	\$3,536
Detention Facility	3,778,381	4.094 %	\$9,284		\$9,284	\$10,743	\$20,027
Dispatch	1,649,973	1.788 %	\$4,054		\$4,054	\$4,691	\$8,745
Trinet Grant	134,987	0.146 %	\$332		\$332	\$384	\$716
Fire Administration	298,625	0.324 %	\$734		\$734	\$849	\$1,583
Warren Engine Co. No. 1	3,093	0.003 %	\$8		\$8	\$9	\$17
Fire Operations	7,078,617	7.670 %	\$17,393		\$17,393	\$20,126	\$37,519
Fire Prevention	270,001	0.293 %	\$663		\$663	\$768	\$1,431
Fire Training	522,914	0.567 %	\$1,285		\$1,285	\$1,487	\$2,772
Emergency Management	135,552	0.147 %	\$333		\$333	\$385	\$718
Public Works	1,683,383	1.824 %	\$4,136		\$4,136	\$4,786	\$8,922
Juvenile Court	412,989	0.447 %	\$1,015		\$1,015	\$1,174	\$2,189
Juvenile Probation	1,350,988	1.464 %	\$3,320		\$3,320	\$3,841	\$7,161
Juvenile Detention	1,274,391	1.381 %	\$3,131		\$3,131	\$3,623	\$6,754
Justice Court	3,018,812	3.271 %	\$7,418		\$7,418	\$8,583	\$16,001
Alternative Sentencing	1,061,974	1.151 %	\$2,609		\$2,609	\$3,019	\$5,628
Parks Administration	574,670	0.623 %	\$1,412		\$1,412	\$1,634	\$3,046

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Park Maintenance	1,060,775	1.149 %	\$2,606		\$2,606	\$3,016	\$5,622
Grants, Gifts, Donations	132,603	0.144 %	\$326		\$326	\$377	\$703
Swimming Pool	610,987	0.662 %	\$1,501		\$1,501	\$1,737	\$3,238
Community Center	320,905	0.348 %	\$789		\$789	\$912	\$1,701
Recreation	348,215	0.377 %	\$856		\$856	\$990	\$1,846
Pony Express Pavilion	20,005	0.022 %	\$49		\$49	\$57	\$106
Sports	336,018	0.364 %	\$826		\$826	\$955	\$1,781
Library	1,477,562	1.601 %	\$3,631		\$3,631	\$4,201	\$7,832
Health	491,207	0.532 %	\$1,207		\$1,207	\$1,397	\$2,604
Landfill Administration	1,403,633	1.521 %	\$3,449		\$3,449	\$3,991	\$7,440
Animal Services	624,687	0.677 %	\$1,535		\$1,535	\$1,776	\$3,311
Cooperative Extension	158,620	0.172 %	\$390		\$390	\$451	\$841
Supplemental Indigent	1,185,537	1.285 %	\$2,913		\$2,913	\$3,371	\$6,284
Senior Citizens	430,537	0.467 %	\$1,058		\$1,058	\$1,224	\$2,282
Carson City Transit	931,299	1.009 %	\$2,288		\$2,288	\$2,648	\$4,936
Library Gift	57,363	0.062 %	\$141		\$141	\$163	\$304
Administrative Assessment	66,131	0.072 %	\$162		\$162	\$188	\$350
Traffic/Transportation	72,488	0.079 %	\$178		\$178	\$206	\$384
Regional Transportation	56,515	0.061 %	\$139		\$139	\$161	\$300
Quality of Life	684,243	0.741 %	\$1,681		\$1,681	\$1,945	\$3,626
Street Maintenance	3,294,249	3.569 %	\$8,094		\$8,094	\$9,366	\$17,460
Grant Fund	3,410,460	3.695 %	\$8,380		\$8,380	\$9,697	\$18,077
Commissary Fund	259,297	0.281 %	\$637		\$637	\$737	\$1,374
Capital Facilities	2,318	0.003 %	\$6		\$6	\$7	\$13
Residential Construction	4,343	0.005 %	\$11		\$11	\$12	\$23
Debt Svc-Carson City	631,256	0.684 %	\$1,551		\$1,551	\$1,795	\$3,346
Ambulance	3,872,990	4.197 %	\$9,516		\$9,516	\$11,012	\$20,528
Stormwater Drainage	337,534	0.366 %	\$829		\$829	\$960	\$1,789
Sewer Operation	3,891,276	4.216 %	\$9,561		\$9,561	\$11,064	\$20,625
Water	5,060,607	5.483 %	\$12,435		\$12,435	\$14,389	\$26,824
Building Permits	367,550	0.398 %	\$903		\$903	\$1,045	\$1,948
Cemetery	159,676	0.173 %	\$392		\$392	\$454	\$846
Fleet Management	1,135,739	1.231 %	\$2,791		\$2,791	\$3,229	\$6,020
Group Medical Insurance	7,724,865	8.370 %	\$18,981		\$18,981	\$21,964	\$40,945
Workers Compensation Ins	838,961	0.909 %	\$2,061		\$2,061	\$2,385	\$4,446
Insurance Fund	1,107,800	1.200 %	\$2,722		\$2,722	\$3,150	\$5,872
Redevelopment	322,599	0.350 %	\$793		\$793	\$917	\$1,710
Redevelopment Revolving	99,315	0.108 %	\$244		\$244	\$282	\$526
Redevelopment Tax	1,856	0.002 %	\$5		\$5	\$5	\$10
Tourism Authority	345,806	0.375 %	\$850		\$850	\$983	\$1,833
Tricounty Railway	268,935	0.291 %	\$661		\$661	\$765	\$1,426

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>
Sierra Forest Fire Protect	850,494	0.922 %	\$2,090		\$2,090	\$2,418	\$4,508
Sub-Conservancy District	402,406	0.436 %	\$989		\$989	\$1,144	\$2,133
Controller Trust Fund	5,949	0.006 %	\$15		\$15	\$17	\$32
Medical	356,824	0.387 %	\$877		\$877	\$1,015	\$1,892
Environmental Health	225,651	0.245 %	\$554		\$554	\$642	\$1,196
Investigations	2,021,941	2.191 %	\$4,968		\$4,968	\$5,749	\$10,717
Justice Court	376,745	0.408 %	\$926		\$926	\$1,071	\$1,997
Ice Rink	74,736	0.081 %	\$184		\$184	\$212	\$396
Northgate	32,020	0.035 %	\$79		\$79	\$91	\$170
Capital Projects	138,771	0.150 %	\$341		\$341	\$395	\$736
911 Surcharge	112,163	0.122 %	\$276		\$276	\$319	\$595
Wildland Fire Management	368,226	0.399 %	\$905		\$905	\$1,047	\$1,952
School Debt Service	500	0.001 %	\$1		\$1	\$1	\$2
Facilities Maintenance	1,303,242	1.408 %	\$3,201		\$3,201	\$3,710	\$6,911
Total	92,290,591	100.000 %	\$226,770		\$226,770	\$262,407	\$489,177

(A) Alloc basis:

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

Source:

Expenditure Worksheet

	Total	Countywide Support
Clerk	\$1,676	\$1,676
Records Management	\$617	\$617
Public Safety Complex	\$1,450	\$1,450
Treasurer	\$2,375	\$2,375
District Attorney	\$11,480	\$11,480
City Manager	\$2,754	\$2,754
Finance	\$3,214	\$3,214
Human Resources	\$1,482	\$1,482
Information Technology	\$8,267	\$8,267
Purchasing	\$671	\$671
City Hall	\$416	\$416
Internal Auditor	\$417	\$417
Dispatch	\$8,745	\$8,745
Public Works	\$8,922	\$8,922
Facilities Maintenance	\$6,911	\$6,911
Recorder	\$2,045	\$2,045
Elections	\$1,279	\$1,279
Assessor	\$3,644	\$3,644
Public Defender	\$7,241	\$7,241
Economic Development	\$3,551	\$3,551
Geographic Information Systems	\$1,432	\$1,432
Northgate	\$170	\$170
Welfare	\$1,411	\$1,411
Planning	\$2,231	\$2,231
Business License	\$770	\$770
Code Enforcement	\$481	\$481
Sheriff Administration	\$6,480	\$6,480
Investigations	\$10,717	\$10,717
Sheriff Operations	\$32,659	\$32,659
Sheriff General Services	\$3,536	\$3,536
Detention Facility	\$20,027	\$20,027
Trinet Grant	\$716	\$716
Fire Administration	\$1,583	\$1,583
Warren Engine Co. No. 1	\$17	\$17
Fire Operations	\$37,519	\$37,519
Fire Prevention	\$1,431	\$1,431
Fire Training	\$2,772	\$2,772
Emergency Management	\$718	\$718
Wildland Fire Management	\$1,952	\$1,952
Juvenile Court	\$2,189	\$2,189
Juvenile Probation	\$7,161	\$7,161

	<u>Total</u>	<u>Countywide Support</u>
Juvenile Detention	\$6,754	\$6,754
Justice Court	\$16,001	\$16,001
Alternative Sentencing	\$5,628	\$5,628
Justice Court	\$1,997	\$1,997
Parks Administration	\$3,046	\$3,046
Park Maintenance	\$5,622	\$5,622
Grants, Gifts, Donations	\$703	\$703
Swimming Pool	\$3,238	\$3,238
Community Center	\$1,701	\$1,701
Recreation	\$1,846	\$1,846
Pony Express Pavilion	\$106	\$106
Ice Rink	\$396	\$396
Sports	\$1,781	\$1,781
Library	\$7,832	\$7,832
Health	\$2,604	\$2,604
Landfill Administration	\$7,440	\$7,440
Medical	\$1,892	\$1,892
Environmental Health	\$1,196	\$1,196
Animal Services	\$3,311	\$3,311
Cooperative Extension	\$841	\$841
Supplemental Indigent	\$6,284	\$6,284
Capital Projects	\$736	\$736
Senior Citizens	\$2,282	\$2,282
Carson City Transit	\$4,936	\$4,936
Library Gift	\$304	\$304
Administrative Assessment	\$350	\$350
Traffic/Transportation	\$384	\$384
Regional Transportation	\$300	\$300
Quality of Life	\$3,626	\$3,626
Street Maintenance	\$17,460	\$17,460
Grant Fund	\$18,077	\$18,077
Commissary Fund	\$1,374	\$1,374
911 Surcharge	\$595	\$595
Capital Facilities	\$13	\$13
Residential Construction	\$23	\$23
Debt Svc-Carson City	\$3,346	\$3,346
Ambulance	\$20,528	\$20,528
Stormwater Drainage	\$1,789	\$1,789
Sewer Operation	\$20,625	\$20,625
Water	\$26,824	\$26,824
Building Permits	\$1,948	\$1,948

	<u>Total</u>	<u>Countywide Support</u>
Cemetery	\$846	\$846
Fleet Management	\$6,020	\$6,020
Group Medical Insurance	\$40,945	\$40,945
Workers Compensation Ins	\$4,446	\$4,446
Insurance Fund	\$5,872	\$5,872
Redevelopment	\$1,710	\$1,710
Redevelopment Revolving	\$526	\$526
Redevelopment Tax	\$10	\$10
School Debt Service	\$2	\$2
Tourism Authority	\$1,833	\$1,833
Tricounty Railway	\$1,426	\$1,426
Sierra Forest Fire Protect	\$4,508	\$4,508
Sub-Conservancy District	\$2,133	\$2,133
Controller Trust Fund	\$32	\$32
Total	<u>\$489,177</u>	<u>\$489,177</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.

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$316,292			\$316,292
Allocated additions:				
1010100 - Board of Supervisors	\$777	\$899	\$1,676	
1010214 - Records Management		\$31,538	\$31,538	
1010600 - City Manager		\$2,152	\$2,152	
1010701 - Finance		\$2,090	\$2,090	
1010705 - Human Resources		\$1,419	\$1,419	
1010710 - Information Technology		\$7,460	\$7,460	
1010720 - Purchasing		\$113	\$113	
1010800 - Internal Auditor		\$323	\$323	
Total allocated additions:	<u>\$777</u>	<u>\$45,994</u>	<u>\$46,771</u>	<u>\$46,771</u>
Total to be allocated	<u><u>\$317,069</u></u>	<u><u>\$45,994</u></u>		<u><u>\$363,063</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	\$223,084		\$223,084
FRINGE BENEFITS	\$71,268		\$71,268
<u>Other Expense and Cost</u>			
SERVICE AND SUPPLIES	\$21,940		\$21,940
Departmental Expenditures	\$316,292		\$316,292
Additions: 1st			
Other	\$777	\$777	
Functional Cost	\$317,069	\$777	\$316,292
Reallocate Admin		(\$777)	\$777
Allocable Costs	\$317,069		\$317,069
1st Allocation	\$317,069		\$317,069
Additions: 2nd			
Other	\$45,994	\$45,994	
Functional Cost	\$45,994	\$45,994	
Reallocate Admin		(\$45,994)	\$45,994
Allocable Costs	\$45,994		\$45,994
2nd Allocation	\$45,994		\$45,994
Total allocated	\$363,063		\$363,063

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 %	\$26,607		\$26,607	\$9,355	\$35,962
Quality of Life	15	10.490 %	\$33,259		\$33,259	\$11,693	\$44,952
Debt Svc-Carson City	2	1.399 %	\$4,435		\$4,435	\$1,559	\$5,994
Redevelopment Revolving	12	8.392 %	\$26,607		\$26,607	\$9,355	\$35,962
Airport	12	8.392 %	\$26,607		\$26,607	\$9,355	\$35,962
Board of Supervisors	84	58.741 %	\$186,250		\$186,250		\$186,250
Internal Auditor	6	4.194 %	\$13,304		\$13,304	\$4,677	\$17,981
Total	143	100.000 %	\$317,069		\$317,069	\$45,994	\$363,063

(A) Alloc basis:

Number of Boards & Commissions Meeting Attended By Department

Source:

Resident Handbook For Boards, Commissions, & Com

Carson City, Nevada

Clerk
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Boards & Commission</u>
Board of Supervisors	\$186,250	\$186,250
Internal Auditor	\$17,981	\$17,981
Airport	\$35,962	\$35,962
Regional Transportation	\$35,962	\$35,962
Quality of Life	\$44,952	\$44,952
Debt Svc-Carson City	\$5,994	\$5,994
Redevelopment Revolving	\$35,962	\$35,962
Total	\$363,063	\$363,063

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.

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$116,511			\$116,511
Allocated additions:				
1 - Building Use Charge	\$16,644		\$16,644	
2 - Equipment Use Charge	\$7,043		\$7,043	
1010100 - Board of Supervisors	\$286	\$331	\$617	
1010215 - Public Safety Complex		\$9,160	\$9,160	
1010600 - City Manager		\$793	\$793	
1010701 - Finance		\$978	\$978	
1010705 - Human Resources		\$1,362	\$1,362	
1010710 - Information Technology		\$3,187	\$3,187	
1010720 - Purchasing		\$43	\$43	
1010800 - Internal Auditor		\$119	\$119	
1015034 - Facilities Maintenance		\$6,298	\$6,298	
Total allocated additions:	<u>\$23,973</u>	<u>\$22,271</u>	<u>\$46,244</u>	<u>\$46,244</u>
Total to be allocated	<u><u>\$140,484</u></u>	<u><u>\$22,271</u></u>		<u><u>\$162,755</u></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	\$79,600		\$79,600
FRINGE BENEFITS	\$23,051		\$23,051
<u>Other Expense and Cost</u>			
SERVICE AND SUPPLIES	\$13,860		\$13,860
Departmental Expenditures	\$116,511		\$116,511
Additions: 1st			
Other	\$23,973	\$23,973	
Functional Cost	\$140,484	\$23,973	\$116,511
Reallocate Admin		(\$23,973)	\$23,973
Allocable Costs	\$140,484		\$140,484
1st Allocation	\$140,484		\$140,484
Additions: 2nd			
Other	\$22,271	\$22,271	
Functional Cost	\$22,271	\$22,271	
Reallocate Admin		(\$22,271)	\$22,271
Allocable Costs	\$22,271		\$22,271
2nd Allocation	\$22,271		\$22,271
Total allocated	\$162,755		\$162,755

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	63,635	22.449 %	\$31,538		\$31,538		\$31,538
Justice Court	213,294	75.246 %	\$105,709		\$105,709	\$21,614	\$127,323
Board of Supervisors	44	0.016 %	\$22		\$22		\$22
Elections	6,199	2.187 %	\$3,072		\$3,072	\$628	\$3,700
All Other	289	0.102 %	\$143		\$143	\$29	\$172
Total	<u>283,461</u>	<u>100.000 %</u>	<u>\$140,484</u>		<u>\$140,484</u>	<u>\$22,271</u>	<u>\$162,755</u>

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

Source: Jon Stone - Monthly Count For Records Management

	<u>Total</u>	<u>Records Management</u>
Board of Supervisors	\$22	\$22
Clerk	\$31,538	\$31,538
Elections	\$3,700	\$3,700
Justice Court	\$127,323	\$127,323
All Other	\$172	\$172
Total	\$162,755	\$162,755

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.

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$273,594			\$273,594
Allocated additions:				
1010100 - Board of Supervisors	\$672	\$778	\$1,450	
1010600 - City Manager		\$1,861	\$1,861	
1010701 - Finance		\$2,510	\$2,510	
1010720 - Purchasing		\$212	\$212	
1010800 - Internal Auditor		\$279	\$279	
Total allocated additions:	<u>\$672</u>	<u>\$5,640</u>	<u>\$6,312</u>	<u>\$6,312</u>
Total to be allocated	<u><u>\$274,266</u></u>	<u><u>\$5,640</u></u>		<u><u>\$279,906</u></u>

	<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	\$24,890			\$24,890
POWER	\$188,687		\$188,687	
HEATING	\$53,627		\$53,627	
R&M SERVICES	\$6,390		\$6,390	
Departmental Expenditures	\$273,594		\$248,704	\$24,890
Additions: 1st				
Other	\$672	\$672		
Functional Cost	\$274,266	\$672	\$248,704	\$24,890
Reallocate Admin		(\$672)	\$611	\$61
Allocable Costs	\$274,266		\$249,315	\$24,951
1st Allocation	\$274,266		\$249,315	\$24,951
Additions: 2nd				
Other	\$5,640	\$5,640		
Functional Cost	\$5,640	\$5,640		
Reallocate Admin		(\$5,640)	\$5,127	\$513
Allocable Costs	\$5,640		\$5,127	\$513
2nd Allocation	\$5,640		\$5,127	\$513
Total allocated	\$279,906		\$254,442	\$25,464

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 %	\$37,751		\$37,751	\$805	\$38,556
Records Management	1,920	3.568 %	\$8,897		\$8,897		\$8,897
Collections	336	0.624 %	\$1,557		\$1,557	\$33	\$1,590
District Attorney	7,358	13.675 %	\$34,095		\$34,095	\$727	\$34,822
Detention Facility	5,590	10.389 %	\$25,902		\$25,902	\$552	\$26,454
Justice Court	30,454	56.602 %	\$141,113		\$141,113	\$3,010	\$144,123
Total	53,805	100.000 %	\$249,315		\$249,315	\$5,127	\$254,442

(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	1.053 %	\$263		\$263		\$263
Recorder	4	4.211 %	\$1,051		\$1,051	\$22	\$1,073
District Attorney	21	22.105 %	\$5,515		\$5,515	\$115	\$5,630
Sheriff Administration	8	8.421 %	\$2,101		\$2,101	\$44	\$2,145
Detention Facility	32	33.684 %	\$8,405		\$8,405	\$175	\$8,580
Justice Court	29	30.526 %	\$7,616		\$7,616	\$157	\$7,773
Total	95	100.000 %	\$24,951		\$24,951	\$513	\$25,464

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	\$9,160	\$8,897	\$263
District Attorney	\$40,452	\$34,822	\$5,630
Recorder	\$39,629	\$38,556	\$1,073
Collections	\$1,590	\$1,590	
Sheriff Administration	\$2,145		\$2,145
Detention Facility	\$35,034	\$26,454	\$8,580
Justice Court	<u>\$151,896</u>	<u>\$144,123</u>	<u>\$7,773</u>
Total	\$279,906	\$254,442	\$25,464

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:

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$448,125			\$448,125
Allocated additions:				
1 - Building Use Charge	\$6,612		\$6,612	
2 - Equipment Use Charge	\$1,788		\$1,788	
1010100 - Board of Supervisors	\$1,101	\$1,274	\$2,375	
1010600 - City Manager		\$3,048	\$3,048	
1010701 - Finance		\$2,999	\$2,999	
1010705 - Human Resources		\$1,476	\$1,476	
1010710 - Information Technology		\$14,507	\$14,507	
1010720 - Purchasing		\$222	\$222	
1010730 - City Hall		\$9,865	\$9,865	
1010800 - Internal Auditor		\$458	\$458	
1015034 - Facilities Maintenance		\$10,378	\$10,378	
Total allocated additions:	<u>\$9,501</u>	<u>\$44,227</u>	<u>\$53,728</u>	<u>\$53,728</u>
Total to be allocated	<u><u>\$457,626</u></u>	<u><u>\$44,227</u></u>		<u><u>\$501,853</u></u>

	<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	\$288,346	\$92,617	\$8,333	\$60,524	\$12,485	\$45,703	\$43,886	\$16,407	\$4,556	\$3,835
FRINGE BENEFITS	\$119,198	\$38,286	\$3,445	\$25,020	\$5,161	\$18,893	\$18,142	\$6,782	\$1,883	\$1,586
<u>Other Expense and Cost</u>										
SERVICES & SUPPLIES	\$9,665	\$3,104	\$279	\$2,029	\$418	\$1,532	\$1,471	\$550	\$153	\$129
BANKING FEES	\$20,951	\$2,095		\$12,571			\$6,285			
MAINT SERVICE CONTRA	\$9,965	\$2,491		\$4,983			\$2,491			
Departmental Expenditures	\$448,125	\$138,593	\$12,057	\$105,127	\$18,064	\$66,128	\$72,275	\$23,739	\$6,592	\$5,550
Additions: 1st										
Other	\$9,501	\$9,501								
Functional Cost	\$457,626	\$148,094	\$12,057	\$105,127	\$18,064	\$66,128	\$72,275	\$23,739	\$6,592	\$5,550
Reallocate Admin		(\$148,094)	\$5,769	\$50,297	\$8,643	\$31,639	\$34,580	\$11,358	\$3,154	\$2,654
Allocable Costs	\$457,626		\$17,826	\$155,424	\$26,707	\$97,767	\$106,855	\$35,097	\$9,746	\$8,204
Unallocated	(\$106,855)						(\$106,855)			
1st Allocation	\$350,771		\$17,826	\$155,424	\$26,707	\$97,767		\$35,097	\$9,746	\$8,204
Additions: 2nd										
Other	\$44,227	\$44,227								
Functional Cost	\$44,227	\$44,227								
Reallocate Admin		(\$44,227)	\$1,723	\$15,021	\$2,581	\$9,449	\$10,327	\$3,392	\$942	\$792
Allocable Costs	\$44,227		\$1,723	\$15,021	\$2,581	\$9,449	\$10,327	\$3,392	\$942	\$792
Unallocated	(\$10,327)						(\$10,327)			
2nd Allocation	\$33,900		\$1,723	\$15,021	\$2,581	\$9,449		\$3,392	\$942	\$792
Total allocated	\$384,671		\$19,549	\$170,445	\$29,288	\$107,216		\$38,489	\$10,688	\$8,996

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	4	5.128 %	\$914		\$914	\$88	\$1,002
V&T Spec. Infrastructure	6	7.692 %	\$1,371		\$1,371	\$133	\$1,504
Stormwater Drainage	3	3.846 %	\$686		\$686	\$66	\$752
Sewer Operation	15	19.231 %	\$3,428		\$3,428	\$331	\$3,759
Water	16	20.513 %	\$3,657		\$3,657	\$353	\$4,010
School Debt Service	14	17.949 %	\$3,200		\$3,200	\$309	\$3,509
Parks Administration	6	7.692 %	\$1,371		\$1,371	\$133	\$1,504
All Other	6	7.692 %	\$1,371		\$1,371	\$133	\$1,504
Regional Transportation	8	10.257 %	\$1,828		\$1,828	\$177	\$2,005
Total	78	100.000 %	\$17,826		\$17,826	\$1,723	\$19,549

(A) Alloc basis:

Count of Bond Payments by Fund

Source:

Al Kramer

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 %	\$51,808		\$51,808	\$5,007	\$56,815
Water	33	33.333 %	\$51,808		\$51,808	\$5,007	\$56,815
Stormwater Drainage	33	33.334 %	\$51,808		\$51,808	\$5,007	\$56,815
Total	99	100.000 %	\$155,424		\$155,424	\$15,021	\$170,445

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

Source: Treasurer

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Non-Departmental	1	3.030 %	\$809		\$809	\$78	\$887
Airport	1	3.030 %	\$809		\$809	\$78	\$887
Cooperative Extension	1	3.030 %	\$809		\$809	\$78	\$887
Supplemental Indigent	1	3.030 %	\$809		\$809	\$78	\$887
Capital Projects	1	3.030 %	\$809		\$809	\$78	\$887
Senior Citizens	1	3.030 %	\$809		\$809	\$78	\$887
Capital Acquisition	1	3.030 %	\$809		\$809	\$78	\$887
Carson City Transit	1	3.030 %	\$809		\$809	\$78	\$887
Library Gift	1	3.030 %	\$809		\$809	\$78	\$887
Administrative Assessment	1	3.030 %	\$809		\$809	\$78	\$887
Traffic/Transportation	1	3.030 %	\$809		\$809	\$78	\$887
Regional Transportation	1	3.030 %	\$809		\$809	\$78	\$887
V&T Spec. Infrastructure	1	3.030 %	\$809		\$809	\$78	\$887
Quality of Life	1	3.030 %	\$809		\$809	\$78	\$887
Street Maintenance	1	3.030 %	\$809		\$809	\$78	\$887
Grant Fund	1	3.030 %	\$809		\$809	\$78	\$887
Commissary Fund	1	3.030 %	\$809		\$809	\$78	\$887
Capital Facilities	1	3.030 %	\$809		\$809	\$78	\$887
Residential Construction	1	3.030 %	\$809		\$809	\$78	\$887
Debt Svc-Carson City	1	3.030 %	\$809		\$809	\$78	\$887
Ambulance	1	3.030 %	\$809		\$809	\$78	\$887
Sewer Operation	1	3.030 %	\$809		\$809	\$78	\$887
Sewer Capitalization	1	3.030 %	\$809		\$809	\$78	\$887
Water	1	3.030 %	\$809		\$809	\$78	\$887
Building Permits	1	3.030 %	\$809		\$809	\$78	\$887
Cemetery	1	3.030 %	\$809		\$809	\$78	\$887
Fleet Management	1	3.030 %	\$809		\$809	\$78	\$887
Group Medical Insurance	1	3.030 %	\$809		\$809	\$78	\$887
Workers Compensation Ins	1	3.030 %	\$809		\$809	\$78	\$887
Insurance Fund	1	3.030 %	\$809		\$809	\$78	\$887
Redevelopment	1	3.030 %	\$809		\$809	\$78	\$887
Redevelopment Revolving	1	3.030 %	\$809		\$809	\$78	\$887
Redevelopment Tax	1	3.040 %	\$819		\$819	\$85	\$904
Total	33	100.000 %	\$26,707		\$26,707	\$2,581	\$29,288

(A) Alloc basis:

Equal Allocation To All Funds With Fund Balance

Source:

Treasurer

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Non-Departmental	1	3.030 %	\$2,963		\$2,963	\$286	\$3,249
Airport	1	3.030 %	\$2,963		\$2,963	\$286	\$3,249
Cooperative Extension	1	3.030 %	\$2,963		\$2,963	\$286	\$3,249
Supplemental Indigent	1	3.030 %	\$2,963		\$2,963	\$286	\$3,249
Capital Projects	1	3.030 %	\$2,963		\$2,963	\$286	\$3,249
Senior Citizens	1	3.030 %	\$2,963		\$2,963	\$286	\$3,249
Capital Acquisition	1	3.030 %	\$2,963		\$2,963	\$286	\$3,249
Carson City Transit	1	3.030 %	\$2,963		\$2,963	\$286	\$3,249
Library Gift	1	3.030 %	\$2,963		\$2,963	\$286	\$3,249
Administrative Assessment	1	3.030 %	\$2,963		\$2,963	\$286	\$3,249
Traffic/Transportation	1	3.030 %	\$2,963		\$2,963	\$286	\$3,249
Regional Transportation	1	3.030 %	\$2,963		\$2,963	\$286	\$3,249
V&T Spec. Infrastructure	1	3.030 %	\$2,963		\$2,963	\$286	\$3,249
Quality of Life	1	3.030 %	\$2,963		\$2,963	\$286	\$3,249
Street Maintenance	1	3.030 %	\$2,963		\$2,963	\$286	\$3,249
Grant Fund	1	3.030 %	\$2,963		\$2,963	\$286	\$3,249
Commissary Fund	1	3.030 %	\$2,963		\$2,963	\$286	\$3,249
Capital Facilities	1	3.030 %	\$2,963		\$2,963	\$286	\$3,249
Residential Construction	1	3.030 %	\$2,963		\$2,963	\$286	\$3,249
Debt Svc-Carson City	1	3.030 %	\$2,963		\$2,963	\$286	\$3,249
Ambulance	1	3.030 %	\$2,963		\$2,963	\$286	\$3,249
Sewer Operation	1	3.030 %	\$2,963		\$2,963	\$286	\$3,249
Sewer Capitalization	1	3.030 %	\$2,963		\$2,963	\$286	\$3,249
Water	1	3.030 %	\$2,963		\$2,963	\$286	\$3,249
Building Permits	1	3.030 %	\$2,963		\$2,963	\$286	\$3,249
Cemetery	1	3.030 %	\$2,963		\$2,963	\$286	\$3,249
Fleet Management	1	3.030 %	\$2,963		\$2,963	\$286	\$3,249
Group Medical Insurance	1	3.030 %	\$2,963		\$2,963	\$286	\$3,249
Workers Compensation Ins	1	3.030 %	\$2,963		\$2,963	\$286	\$3,249
Insurance Fund	1	3.030 %	\$2,963		\$2,963	\$286	\$3,249
Redevelopment	1	3.030 %	\$2,963		\$2,963	\$286	\$3,249
Redevelopment Revolving	1	3.030 %	\$2,963		\$2,963	\$286	\$3,249
Redevelopment Tax	1	3.040 %	\$2,951		\$2,951	\$297	\$3,248
Total	33	100.000 %	\$97,767		\$97,767	\$9,449	\$107,216

(A) Alloc basis:

Total Revenue by Fund

Source:

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	<u>1</u>	<u>100.000 %</u>	<u>\$35,097</u>		<u>\$35,097</u>	<u>\$3,392</u>	<u>\$38,489</u>
Total	<u>1</u>	<u>100.000 %</u>	<u>\$35,097</u>		<u>\$35,097</u>	<u>\$3,392</u>	<u>\$38,489</u>

(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	<u>1</u>	<u>100.000 %</u>	<u>\$9,746</u>		<u>\$9,746</u>	<u>\$942</u>	<u>\$10,688</u>
Total	<u>1</u>	<u>100.000 %</u>	<u>\$9,746</u>		<u>\$9,746</u>	<u>\$942</u>	<u>\$10,688</u>

(A) Alloc basis: Direct Allocation to Landfill 6804

Source: Treasurer

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	<u>1</u>	<u>100.000 %</u>	<u>\$8,204</u>		<u>\$8,204</u>	<u>\$792</u>	<u>\$8,996</u>
Total	1	100.000 %	\$8,204		\$8,204	\$792	\$8,996

(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>
Parks Administration	\$1,504	\$1,504						
Landfill Administration	\$10,688						\$10,688	
Non-Departmental	\$4,136			\$887	\$3,249			
Airport	\$4,136			\$887	\$3,249			
Cooperative Extension	\$4,136			\$887	\$3,249			
Supplemental Indigent	\$4,136			\$887	\$3,249			
Capital Projects	\$5,138	\$1,002		\$887	\$3,249			
Senior Citizens	\$4,136			\$887	\$3,249			
Capital Acquisition	\$4,136			\$887	\$3,249			
Carson City Transit	\$13,132			\$887	\$3,249			\$8,996
Library Gift	\$4,136			\$887	\$3,249			
Administrative Assessment	\$4,136			\$887	\$3,249			
Traffic/Transportation	\$42,625			\$887	\$3,249	\$38,489		
Regional Transportation	\$6,141	\$2,005		\$887	\$3,249			
V&T Spec. Infrastructure	\$5,640	\$1,504		\$887	\$3,249			
Quality of Life	\$4,136			\$887	\$3,249			
Street Maintenance	\$4,136			\$887	\$3,249			
Grant Fund	\$4,136			\$887	\$3,249			
Commissary Fund	\$4,136			\$887	\$3,249			
Capital Facilities	\$4,136			\$887	\$3,249			
Residential Construction	\$4,136			\$887	\$3,249			
Debt Svc-Carson City	\$4,136			\$887	\$3,249			
Ambulance	\$4,136			\$887	\$3,249			
Stormwater Drainage	\$57,567	\$752	\$56,815					
Sewer Operation	\$64,710	\$3,759	\$56,815	\$887	\$3,249			
Sewer Capitalization	\$4,136			\$887	\$3,249			
Water	\$64,961	\$4,010	\$56,815	\$887	\$3,249			
Building Permits	\$4,136			\$887	\$3,249			
Cemetery	\$4,136			\$887	\$3,249			
Fleet Management	\$4,136			\$887	\$3,249			
Group Medical Insurance	\$4,136			\$887	\$3,249			
Workers Compensation Ins	\$4,136			\$887	\$3,249			
Insurance Fund	\$4,136			\$887	\$3,249			
Redevelopment	\$4,136			\$887	\$3,249			
Redevelopment Revolving	\$4,136			\$887	\$3,249			
Redevelopment Tax	\$4,152			\$904	\$3,248			
School Debt Service	\$3,509	\$3,509						
All Other	\$1,504	\$1,504						
Total	\$384,671	\$19,549	\$170,445	\$29,288	\$107,216	\$38,489	\$10,688	\$8,996

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.

Prepared by:

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$2,165,921			\$2,165,921
Allocated additions:				
1 - Building Use Charge	\$63,786		\$63,786	
2 - Equipment Use Charge	\$10,260		\$10,260	
1010100 - Board of Supervisors	\$5,322	\$6,158	\$11,480	
1010215 - Public Safety Complex	\$39,610	\$842	\$40,452	
1010600 - City Manager		\$14,734	\$14,734	
1010701 - Finance		\$12,106	\$12,106	
1010705 - Human Resources		\$8,289	\$8,289	
1010710 - Information Technology		\$29,399	\$29,399	
1010720 - Purchasing		\$737	\$737	
1010800 - Internal Auditor		\$2,212	\$2,212	
1015034 - Facilities Maintenance		\$24,134	\$24,134	
Total allocated additions:	<u>\$118,978</u>	<u>\$98,611</u>	<u>\$217,589</u>	<u>\$217,589</u>
Total to be allocated	<u><u>\$2,284,899</u></u>	<u><u>\$98,611</u></u>		<u><u>\$2,383,510</u></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	\$1,482,744	\$184,009	\$400,341	\$898,394
FRINGE BENEFITS	\$595,367	\$73,885	\$160,749	\$360,733
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$55,935	\$6,942	\$15,102	\$33,891
PROSECUTION SERVICE & SUPPLIES	\$31,875			\$31,875
Departmental Expenditures	\$2,165,921	\$264,836	\$576,192	\$1,324,893
Additions: 1st				
Building Use Charge	\$63,786		\$17,688	\$46,098
Other	\$55,192	\$55,192		
Functional Cost	\$2,284,899	\$320,028	\$593,880	\$1,370,991
Reallocate Admin		(\$320,028)	\$96,996	\$223,032
Allocable Costs	\$2,284,899		\$690,876	\$1,594,023
Unallocated	(\$1,594,023)			(\$1,594,023)
1st Allocation	\$690,876		\$690,876	
Additions: 2nd				
Facilities Maintenance	\$24,134		\$6,692	\$17,442
Other	\$74,477	\$74,477		
Functional Cost	\$98,611	\$74,477	\$6,692	\$17,442
Reallocate Admin		(\$74,477)	\$22,573	\$51,904
Allocable Costs	\$98,611		\$29,265	\$69,346
Unallocated	(\$69,346)			(\$69,346)
2nd Allocation	\$29,265		\$29,265	
Total allocated	\$720,141		\$720,141	

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Board of Supervisors	229	8.481 %	\$58,597		\$58,597		\$58,597
Recorder	127	4.704 %	\$32,497		\$32,497	\$1,504	\$34,001
City Manager	361	13.370 %	\$92,373		\$92,373	\$4,275	\$96,648
Human Resources	196	7.259 %	\$50,152		\$50,152	\$2,321	\$52,473
Purchasing	29	1.074 %	\$7,421		\$7,421	\$343	\$7,764
Sheriff Administration	178	6.593 %	\$45,547		\$45,547	\$2,108	\$47,655
Fire Administration	41	1.519 %	\$10,491		\$10,491	\$486	\$10,977
Public Works	103	3.815 %	\$26,356		\$26,356	\$1,220	\$27,576
Library	87	3.222 %	\$22,262		\$22,262	\$1,030	\$23,292
Health	72	2.667 %	\$18,423		\$18,423	\$853	\$19,276
Carson City Transit	3	0.111 %	\$768		\$768	\$36	\$804
Regional Transportation	65	2.407 %	\$16,632		\$16,632	\$770	\$17,402
Finance	42	1.556 %	\$10,747		\$10,747	\$497	\$11,244
Planning	221	8.185 %	\$56,549		\$56,549	\$2,617	\$59,166
Street Maintenance	3	0.111 %	\$768		\$768	\$36	\$804
Ambulance	3	0.111 %	\$768		\$768	\$36	\$804
Stormwater Drainage	6	0.222 %	\$1,535		\$1,535	\$71	\$1,606
Sewer Operation	21	0.778 %	\$5,373		\$5,373	\$249	\$5,622
Water	39	1.444 %	\$9,979		\$9,979	\$462	\$10,441
Building Permits	3	0.111 %	\$768		\$768	\$36	\$804
Insurance Fund	127	4.704 %	\$32,497		\$32,497	\$1,504	\$34,001
Redevelopment	189	7.000 %	\$48,361		\$48,361	\$2,238	\$50,599
Assessor	29	1.074 %	\$7,421		\$7,421	\$343	\$7,764
Information Technology	14	0.519 %	\$3,582		\$3,582	\$166	\$3,748
Quality of Life	93	3.444 %	\$23,797		\$23,797	\$1,101	\$24,898
Juvenile Court	275	10.185 %	\$70,367		\$70,367	\$3,257	\$73,624
Parks Administration	136	5.037 %	\$34,800		\$34,800	\$1,611	\$36,411
Workers Compensation Ins	8	0.297 %	\$2,045		\$2,045	\$95	\$2,140
Total	2,700	100.000 %	\$690,876		\$690,876	\$29,265	\$720,141

(A) Alloc basis: Departmental Support

Source: DA Salary & Wage Sheet

Carson City, Nevada

District Attorney
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Departmental Support</u>
Board of Supervisors	\$58,597	\$58,597
City Manager	\$96,648	\$96,648
Finance	\$11,244	\$11,244
Human Resources	\$52,473	\$52,473
Information Technology	\$3,748	\$3,748
Purchasing	\$7,764	\$7,764
Public Works	\$27,576	\$27,576
Recorder	\$34,001	\$34,001
Assessor	\$7,764	\$7,764
Planning	\$59,166	\$59,166
Sheriff Administration	\$47,655	\$47,655
Fire Administration	\$10,977	\$10,977
Juvenile Court	\$73,624	\$73,624
Parks Administration	\$36,411	\$36,411
Library	\$23,292	\$23,292
Health	\$19,276	\$19,276
Carson City Transit	\$804	\$804
Regional Transportation	\$17,402	\$17,402
Quality of Life	\$24,898	\$24,898
Street Maintenance	\$804	\$804
Ambulance	\$804	\$804
Stormwater Drainage	\$1,606	\$1,606
Sewer Operation	\$5,622	\$5,622
Water	\$10,441	\$10,441
Building Permits	\$804	\$804
Workers Compensation Ins	\$2,140	\$2,140
Insurance Fund	\$34,001	\$34,001
Redevelopment	\$50,599	\$50,599
Total	\$720,141	\$720,141

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.

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$519,548			\$519,548
Allocated additions:				
1 - Building Use Charge	\$11,521		\$11,521	
2 - Equipment Use Charge	\$1,022		\$1,022	
1010100 - Board of Supervisors	\$1,277	\$1,477	\$2,754	
1010500 - District Attorney	\$92,373	\$4,275	\$96,648	
1010701 - Finance		\$3,296	\$3,296	
1010705 - Human Resources		\$85	\$85	
1010710 - Information Technology		\$4,932	\$4,932	
1010720 - Purchasing		\$219	\$219	
1010730 - City Hall		\$12,673	\$12,673	
1010800 - Internal Auditor		\$531	\$531	
1015034 - Facilities Maintenance		\$18,081	\$18,081	
Total allocated additions:	<u>\$106,193</u>	<u>\$45,569</u>	<u>\$151,762</u>	<u>\$151,762</u>
Total to be allocated	<u><u>\$625,741</u></u>	<u><u>\$45,569</u></u>		<u><u>\$671,310</u></u>

	<u>Total</u>	<u>General & Admin</u>	<u>City Manager</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$254,748		\$254,748
FRINGE BENEFITS	\$105,516		\$105,516
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$159,284		\$159,284
Departmental Expenditures	\$519,548		\$519,548
Additions: 1st			
Other	\$106,193	\$106,193	
Functional Cost	\$625,741	\$106,193	\$519,548
Reallocate Admin		(\$106,193)	\$106,193
Allocable Costs	\$625,741		\$625,741
1st Allocation	\$625,741		\$625,741
Additions: 2nd			
Other	\$45,569	\$45,569	
Functional Cost	\$45,569	\$45,569	
Reallocate Admin		(\$45,569)	\$45,569
Allocable Costs	\$45,569		\$45,569
2nd Allocation	\$45,569		\$45,569
Total allocated	\$671,310		\$671,310

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Board of Supervisors	214,937	0.234 %	\$1,462		\$1,462		\$1,462
Clerk	316,292	0.344 %	\$2,152		\$2,152		\$2,152
Recorder	385,948	0.420 %	\$2,625		\$2,625	\$199	\$2,824
Records Management	116,511	0.127 %	\$793		\$793		\$793
Public Safety Complex	273,594	0.297 %	\$1,861		\$1,861		\$1,861
Elections	241,296	0.262 %	\$1,641		\$1,641	\$124	\$1,765
Treasurer	448,125	0.487 %	\$3,048		\$3,048		\$3,048
Assessor	687,495	0.747 %	\$4,677		\$4,677	\$354	\$5,031
District Attorney	2,165,921	2.355 %	\$14,734		\$14,734		\$14,734
Public Defender	1,366,126	1.485 %	\$9,293		\$9,293	\$704	\$9,997
Economic Development	670,035	0.728 %	\$4,558		\$4,558	\$345	\$4,903
Finance	606,450	0.659 %	\$4,125		\$4,125	\$312	\$4,437
Human Resources	279,552	0.304 %	\$1,902		\$1,902	\$144	\$2,046
Information Technology	1,559,685	1.696 %	\$10,610		\$10,610	\$804	\$11,414
Geographic Information Systems	270,067	0.294 %	\$1,837		\$1,837	\$139	\$1,976
Purchasing	126,703	0.138 %	\$862		\$862	\$65	\$927
City Hall	78,552	0.085 %	\$534		\$534	\$40	\$574
Welfare	266,276	0.289 %	\$1,811		\$1,811	\$137	\$1,948
Internal Auditor	78,623	0.085 %	\$535		\$535	\$41	\$576
Planning	420,939	0.458 %	\$2,863		\$2,863	\$217	\$3,080
Business License	145,147	0.158 %	\$987		\$987	\$75	\$1,062
Code Enforcement	90,725	0.099 %	\$617		\$617	\$47	\$664
Sheriff Administration	1,222,452	1.329 %	\$8,316		\$8,316	\$630	\$8,946
Sheriff Operations	6,161,588	6.698 %	\$41,915		\$41,915	\$3,174	\$45,089
Sheriff General Services	667,161	0.725 %	\$4,538		\$4,538	\$344	\$4,882
Detention Facility	3,778,381	4.108 %	\$25,703		\$25,703	\$1,947	\$27,650
Dispatch	1,649,973	1.794 %	\$11,224		\$11,224	\$850	\$12,074
Trinet Grant	134,987	0.147 %	\$918		\$918	\$70	\$988
Fire Administration	298,625	0.325 %	\$2,031		\$2,031	\$154	\$2,185
Warren Engine Co. No. 1	3,093	0.003 %	\$21		\$21	\$2	\$23
Fire Operations	7,078,617	7.695 %	\$48,153		\$48,153	\$3,647	\$51,800
Fire Prevention	270,001	0.294 %	\$1,837		\$1,837	\$139	\$1,976
Fire Training	522,914	0.568 %	\$3,557		\$3,557	\$269	\$3,826
Emergency Management	135,552	0.147 %	\$922		\$922	\$70	\$992
Public Works	1,683,383	1.830 %	\$11,451		\$11,451	\$867	\$12,318
Juvenile Court	412,989	0.449 %	\$2,809		\$2,809	\$213	\$3,022
Juvenile Probation	1,350,988	1.469 %	\$9,190		\$9,190	\$696	\$9,886
Juvenile Detention	1,274,391	1.385 %	\$8,669		\$8,669	\$657	\$9,326
Justice Court	3,018,812	3.282 %	\$20,536		\$20,536	\$1,555	\$22,091
Alternative Sentencing	1,061,974	1.154 %	\$7,224		\$7,224	\$547	\$7,771
Parks Administration	574,670	0.625 %	\$3,909		\$3,909	\$296	\$4,205

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Park Maintenance	1,060,775	1.153 %	\$7,216		\$7,216	\$547	\$7,763
Grants, Gifts, Donations	132,603	0.144 %	\$902		\$902	\$68	\$970
Swimming Pool	610,987	0.664 %	\$4,156		\$4,156	\$315	\$4,471
Community Center	320,905	0.349 %	\$2,183		\$2,183	\$165	\$2,348
Recreation	348,215	0.379 %	\$2,369		\$2,369	\$179	\$2,548
Pony Express Pavilion	20,005	0.022 %	\$136		\$136	\$10	\$146
Sports	336,018	0.365 %	\$2,286		\$2,286	\$173	\$2,459
Library	1,477,562	1.606 %	\$10,051		\$10,051	\$761	\$10,812
Health	491,207	0.534 %	\$3,341		\$3,341	\$253	\$3,594
Landfill Administration	1,403,633	1.526 %	\$9,548		\$9,548	\$723	\$10,271
Animal Services	624,687	0.679 %	\$4,249		\$4,249	\$322	\$4,571
Cooperative Extension	158,620	0.172 %	\$1,079		\$1,079	\$82	\$1,161
Supplemental Indigent	1,185,537	1.289 %	\$8,065		\$8,065	\$611	\$8,676
Senior Citizens	430,537	0.468 %	\$2,929		\$2,929	\$222	\$3,151
Carson City Transit	931,299	1.012 %	\$6,335		\$6,335	\$480	\$6,815
Library Gift	57,363	0.062 %	\$390		\$390	\$30	\$420
Administrative Assessment	66,131	0.072 %	\$450		\$450	\$34	\$484
Traffic/Transportation	72,488	0.079 %	\$493		\$493	\$37	\$530
Regional Transportation	56,515	0.061 %	\$384		\$384	\$29	\$413
Quality of Life	684,243	0.744 %	\$4,655		\$4,655	\$353	\$5,008
Street Maintenance	3,294,249	3.581 %	\$22,409		\$22,409	\$1,697	\$24,106
Grant Fund	3,410,460	3.708 %	\$23,200		\$23,200	\$1,757	\$24,957
Commissary Fund	259,297	0.282 %	\$1,764		\$1,764	\$134	\$1,898
Capital Facilities	2,318	0.003 %	\$16		\$16	\$1	\$17
Residential Construction	4,343	0.005 %	\$30		\$30	\$2	\$32
Debt Svc-Carson City	631,256	0.686 %	\$4,294		\$4,294	\$325	\$4,619
Ambulance	3,872,990	4.210 %	\$26,346		\$26,346	\$1,995	\$28,341
Stormwater Drainage	337,534	0.367 %	\$2,296		\$2,296	\$174	\$2,470
Sewer Operation	3,891,276	4.230 %	\$26,471		\$26,471	\$2,005	\$28,476
Water	5,060,607	5.501 %	\$34,425		\$34,425	\$2,607	\$37,032
Building Permits	367,550	0.400 %	\$2,500		\$2,500	\$189	\$2,689
Cemetery	159,676	0.174 %	\$1,086		\$1,086	\$82	\$1,168
Fleet Management	1,135,739	1.235 %	\$7,726		\$7,726	\$585	\$8,311
Group Medical Insurance	7,724,865	8.398 %	\$52,549		\$52,549	\$3,980	\$56,529
Workers Compensation Ins	838,961	0.912 %	\$5,707		\$5,707	\$432	\$6,139
Insurance Fund	1,107,800	1.204 %	\$7,536		\$7,536	\$571	\$8,107
Redevelopment	322,599	0.351 %	\$2,195		\$2,195	\$166	\$2,361
Redevelopment Revolving	99,315	0.108 %	\$676		\$676	\$51	\$727
Redevelopment Tax	1,856	0.002 %	\$13		\$13	\$1	\$14
Tourism Authority	345,806	0.376 %	\$2,352		\$2,352	\$178	\$2,530
Tricounty Railway	268,935	0.292 %	\$1,829		\$1,829	\$139	\$1,968

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>
Sierra Forest Fire Protect	850,494	0.925 %	\$5,786		\$5,786	\$438	\$6,224
Sub-Conservancy District	402,406	0.437 %	\$2,737		\$2,737	\$207	\$2,944
Controller Trust Fund	5,949	0.006 %	\$40		\$40	\$3	\$43
Medical	356,824	0.388 %	\$2,427		\$2,427	\$184	\$2,611
Environmental Health	225,651	0.245 %	\$1,535		\$1,535	\$116	\$1,651
Investigations	2,021,941	2.198 %	\$13,754		\$13,754	\$1,042	\$14,796
Justice Court	376,745	0.410 %	\$2,563		\$2,563	\$194	\$2,757
Ice Rink	74,736	0.081 %	\$508		\$508	\$39	\$547
Northgate	32,020	0.035 %	\$218		\$218	\$16	\$234
Capital Projects	138,771	0.151 %	\$944		\$944	\$71	\$1,015
911 Surcharge	112,163	0.122 %	\$763		\$763	\$58	\$821
Wildland Fire Management	368,226	0.400 %	\$2,505		\$2,505	\$190	\$2,695
School Debt Service	500	0.001 %	\$3		\$3		\$3
Facilities Maintenance	1,303,242	1.418 %	\$8,871		\$8,871	\$672	\$9,543
Total	91,985,980	100.000 %	\$625,741		\$625,741	\$45,569	\$671,310

(A) Alloc basis:

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

Source:

General Ledger

	Total	City Manager
Board of Supervisors	\$1,462	\$1,462
Clerk	\$2,152	\$2,152
Records Management	\$793	\$793
Public Safety Complex	\$1,861	\$1,861
Treasurer	\$3,048	\$3,048
District Attorney	\$14,734	\$14,734
Finance	\$4,437	\$4,437
Human Resources	\$2,046	\$2,046
Information Technology	\$11,414	\$11,414
Purchasing	\$927	\$927
City Hall	\$574	\$574
Internal Auditor	\$576	\$576
Dispatch	\$12,074	\$12,074
Public Works	\$12,318	\$12,318
Facilities Maintenance	\$9,543	\$9,543
Recorder	\$2,824	\$2,824
Elections	\$1,765	\$1,765
Assessor	\$5,031	\$5,031
Public Defender	\$9,997	\$9,997
Economic Development	\$4,903	\$4,903
Geographic Information Systems	\$1,976	\$1,976
Northgate	\$234	\$234
Welfare	\$1,948	\$1,948
Planning	\$3,080	\$3,080
Business License	\$1,062	\$1,062
Code Enforcement	\$664	\$664
Sheriff Administration	\$8,946	\$8,946
Investigations	\$14,796	\$14,796
Sheriff Operations	\$45,089	\$45,089
Sheriff General Services	\$4,882	\$4,882
Detention Facility	\$27,650	\$27,650
Trinet Grant	\$988	\$988
Fire Administration	\$2,185	\$2,185
Warren Engine Co. No. 1	\$23	\$23
Fire Operations	\$51,800	\$51,800
Fire Prevention	\$1,976	\$1,976
Fire Training	\$3,826	\$3,826
Emergency Management	\$992	\$992
Wildland Fire Management	\$2,695	\$2,695
Juvenile Court	\$3,022	\$3,022
Juvenile Probation	\$9,886	\$9,886
Juvenile Detention	\$9,326	\$9,326

	Total	City Manager
Justice Court	\$22,091	\$22,091
Alternative Sentencing	\$7,771	\$7,771
Justice Court	\$2,757	\$2,757
Parks Administration	\$4,205	\$4,205
Park Maintenance	\$7,763	\$7,763
Grants, Gifts, Donations	\$970	\$970
Swimming Pool	\$4,471	\$4,471
Community Center	\$2,348	\$2,348
Recreation	\$2,548	\$2,548
Pony Express Pavilion	\$146	\$146
Ice Rink	\$547	\$547
Sports	\$2,459	\$2,459
Library	\$10,812	\$10,812
Health	\$3,594	\$3,594
Landfill Administration	\$10,271	\$10,271
Medical	\$2,611	\$2,611
Environmental Health	\$1,651	\$1,651
Animal Services	\$4,571	\$4,571
Cooperative Extension	\$1,161	\$1,161
Supplemental Indigent	\$8,676	\$8,676
Capital Projects	\$1,015	\$1,015
Senior Citizens	\$3,151	\$3,151
Carson City Transit	\$6,815	\$6,815
Library Gift	\$420	\$420
Administrative Assessment	\$484	\$484
Traffic/Transportation	\$530	\$530
Regional Transportation	\$413	\$413
Quality of Life	\$5,008	\$5,008
Street Maintenance	\$24,106	\$24,106
Grant Fund	\$24,957	\$24,957
Commissary Fund	\$1,898	\$1,898
911 Surcharge	\$821	\$821
Capital Facilities	\$17	\$17
Residential Construction	\$32	\$32
Debt Svc-Carson City	\$4,619	\$4,619
Ambulance	\$28,341	\$28,341
Stormwater Drainage	\$2,470	\$2,470
Sewer Operation	\$28,476	\$28,476
Water	\$37,032	\$37,032
Building Permits	\$2,689	\$2,689
Cemetery	\$1,168	\$1,168
Fleet Management	\$8,311	\$8,311

	Total	City Manager
Group Medical Insurance	\$56,529	\$56,529
Workers Compensation Ins	\$6,139	\$6,139
Insurance Fund	\$8,107	\$8,107
Redevelopment	\$2,361	\$2,361
Redevelopment Revolving	\$727	\$727
Redevelopment Tax	\$14	\$14
School Debt Service	\$3	\$3
Tourism Authority	\$2,530	\$2,530
Tricounty Railway	\$1,968	\$1,968
Sierra Forest Fire Protect	\$6,224	\$6,224
Sub-Conservancy District	\$2,944	\$2,944
Controller Trust Fund	\$43	\$43
Total	\$671,310	\$671,310

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 associated with issuing bonds. Costs are allocated based on the number of bonds issued by Fund.
- **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:

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$606,450			\$606,450
Allocated additions:				
1 - Building Use Charge	\$5,439		\$5,439	
2 - Equipment Use Charge	\$1,176		\$1,176	
1010100 - Board of Supervisors	\$1,490	\$1,724	\$3,214	
1010500 - District Attorney	\$10,747	\$497	\$11,244	
1010600 - City Manager	\$4,125	\$312	\$4,437	
1010705 - Human Resources		\$199	\$199	
1010710 - Information Technology		\$29,720	\$29,720	
1010720 - Purchasing		\$282	\$282	
1010730 - City Hall		\$9,365	\$9,365	
1010800 - Internal Auditor		\$619	\$619	
1015034 - Facilities Maintenance		\$8,536	\$8,536	
Total allocated additions:	<u>\$22,977</u>	<u>\$51,254</u>	<u>\$74,231</u>	<u>\$74,231</u>
Departmental cost adjustments:				
SALARIES - DIRECT BILL	\$134,329			
Total departmental cost adjustments:	<u>\$134,329</u>			<u>\$134,329</u>
Total to be allocated	<u><u>\$763,756</u></u>	<u><u>\$51,254</u></u>		<u><u>\$815,010</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>
<u>Wages & Benefits</u>										
SALARIES & WAGES	\$373,488	\$14,902	\$57,891	\$73,988	\$93,447	\$61,775	\$26,182	\$4,071	\$20,617	\$20,615
FRINGE BENEFITS	\$156,248	\$6,234	\$24,218	\$30,953	\$39,093	\$25,843	\$10,953	\$1,703	\$8,625	\$8,626
<u>Other Expense and Cost</u>										
SERVICES & SUPPLIES	\$33,572	\$1,340	\$5,204	\$6,651	\$8,400	\$5,553	\$2,353	\$366	\$1,853	\$1,852
AUDITING FEES	\$43,142									
Departmental Expenditures	\$606,450	\$22,476	\$87,313	\$111,592	\$140,940	\$93,171	\$39,488	\$6,140	\$31,095	\$31,093
<u>Cost Adjustments</u>										
SALARIES - DIRECT BILL	\$134,329	\$5,360	\$20,821	\$26,611	\$33,609	\$22,218	\$9,416	\$1,464	\$7,415	\$7,415
Additions: 1st										
Other	\$22,977	\$22,977								
Functional Cost	\$763,756	\$50,813	\$108,134	\$138,203	\$174,549	\$115,389	\$48,904	\$7,604	\$38,510	\$38,508
Reallocate Admin		(\$50,813)	\$7,707	\$9,850	\$12,440	\$8,224	\$3,485	\$542	\$2,745	\$2,745
Allocable Costs	\$763,756		\$115,841	\$148,053	\$186,989	\$123,613	\$52,389	\$8,146	\$41,255	\$41,253
1st Allocation	\$763,756		\$115,841	\$148,053	\$186,989	\$123,613	\$52,389	\$8,146	\$41,255	\$41,253
Additions: 2nd										
Other	\$51,254	\$51,254								
Functional Cost	\$51,254	\$51,254								
Reallocate Admin		(\$51,254)	\$7,774	\$9,936	\$12,548	\$8,295	\$3,516	\$547	\$2,769	\$2,768
Allocable Costs	\$51,254		\$7,774	\$9,936	\$12,548	\$8,295	\$3,516	\$547	\$2,769	\$2,768
2nd Allocation	\$51,254		\$7,774	\$9,936	\$12,548	\$8,295	\$3,516	\$547	\$2,769	\$2,768
Total allocated	\$815,010		\$123,615	\$157,989	\$199,537	\$131,908	\$55,905	\$8,693	\$44,024	\$44,021

Finance
Schedule of costs to be
allocated by function

Audit Fees

<u>Wages & Benefits</u>	
SALARIES & WAGES	
FRINGE BENEFITS	
<u>Other Expense and Cost</u>	
SERVICES & SUPPLIES	
AUDITING FEES	\$43,142
Departmental Expenditures	\$43,142

Cost Adjustments
SALARIES - DIRECT BILL

Additions: 1st	
Other	
Functional Cost	\$43,142
Reallocate Admin	\$3,075
Allocable Costs	\$46,217
1st Allocation	\$46,217

Additions: 2nd	
Other	
Functional Cost	
Reallocate Admin	\$3,101
Allocable Costs	\$3,101
2nd Allocation	\$3,101

Total allocated	\$49,318
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User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Board of Supervisors	6	0.793 %	\$918		\$918		\$918
Clerk	5	0.661 %	\$765		\$765		\$765
Treasurer	7	0.925 %	\$1,071		\$1,071		\$1,071
Elections	8	1.057 %	\$1,224		\$1,224	\$87	\$1,311
Records Management	3	0.396 %	\$459		\$459		\$459
Recorder	4	0.528 %	\$612		\$612	\$44	\$656
Assessor	6	0.793 %	\$918		\$918	\$66	\$984
District Attorney	22	2.906 %	\$3,367		\$3,367		\$3,367
City Manager	3	0.396 %	\$459		\$459		\$459
Human Resources	4	0.528 %	\$612		\$612	\$44	\$656
Information Technology	9	1.189 %	\$1,377		\$1,377	\$98	\$1,475
Purchasing	2	0.264 %	\$306		\$306	\$22	\$328
Planning	9	1.189 %	\$1,377		\$1,377	\$98	\$1,475
Sheriff Administration	9	1.189 %	\$1,377		\$1,377	\$98	\$1,475
Sheriff Operations	49	6.473 %	\$7,498		\$7,498	\$536	\$8,034
Sheriff General Services	7	0.925 %	\$1,071		\$1,071	\$77	\$1,148
Detention Facility	32	4.227 %	\$4,897		\$4,897	\$350	\$5,247
Dispatch	23	3.038 %	\$3,520		\$3,520	\$251	\$3,771
Trinet Grant	2	0.264 %	\$306		\$306	\$22	\$328
Fire Administration	3	0.396 %	\$459		\$459	\$33	\$492
Fire Operations	37	4.888 %	\$5,662		\$5,662	\$405	\$6,067
Fire Prevention	8	1.057 %	\$1,224		\$1,224	\$87	\$1,311
Fire Training	3	0.396 %	\$459		\$459	\$33	\$492
Juvenile Court	3	0.396 %	\$459		\$459	\$33	\$492
Juvenile Probation	12	1.585 %	\$1,836		\$1,836	\$131	\$1,967
Juvenile Detention	20	2.642 %	\$3,061		\$3,061	\$219	\$3,280
Justice Court	30	3.963 %	\$4,591		\$4,591	\$328	\$4,919
Alternative Sentencing	12	1.585 %	\$1,836		\$1,836	\$131	\$1,967
Parks Administration	8	1.057 %	\$1,224		\$1,224	\$87	\$1,311
Park Maintenance	13	1.717 %	\$1,989		\$1,989	\$142	\$2,131
Swimming Pool	54	7.133 %	\$8,263		\$8,263	\$590	\$8,853
Community Center	8	1.057 %	\$1,224		\$1,224	\$87	\$1,311
Recreation	21	2.774 %	\$3,214		\$3,214	\$230	\$3,444
Sports	29	3.831 %	\$4,438		\$4,438	\$317	\$4,755
Library	21	2.774 %	\$3,214		\$3,214	\$230	\$3,444
Health	35	4.624 %	\$5,356		\$5,356	\$383	\$5,739
Animal Services	11	1.453 %	\$1,683		\$1,683	\$120	\$1,803
Senior Citizens	3	0.396 %	\$459		\$459	\$33	\$492
Street Maintenance	21	2.774 %	\$3,214		\$3,214	\$230	\$3,444
Commissary Fund	2	0.264 %	\$306		\$306	\$22	\$328
Ambulance	24	3.170 %	\$3,673		\$3,673	\$262	\$3,935

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Stormwater Drainage	6	0.793 %	\$918	(\$7,611)	(\$6,693)	\$66	(\$6,627)
Sewer Operation	23	3.038 %	\$3,520	(\$15,222)	(\$11,702)	\$251	(\$11,451)
Building Permits	5	0.661 %	\$765		\$765	\$55	\$820
Cemetery	2	0.264 %	\$306		\$306	\$22	\$328
Fleet Management	7	0.925 %	\$1,071		\$1,071	\$77	\$1,148
Workers Compensation Ins	3	0.396 %	\$459		\$459	\$33	\$492
Public Works	25	3.303 %	\$3,826		\$3,826	\$273	\$4,099
Business License							
Landfill Administration	8	1.057 %	\$1,224		\$1,224	\$87	\$1,311
Cooperative Extension	1	0.132 %	\$153		\$153	\$11	\$164
Investigations	15	1.982 %	\$2,295		\$2,295	\$164	\$2,459
Facilities Maintenance	13	1.717 %	\$1,989		\$1,989	\$142	\$2,131
Wildland Fire Management	5	0.661 %	\$765		\$765	\$55	\$820
Group Medical Insurance	2	0.264 %	\$306	(\$11,416)	(\$11,110)	\$22	(\$11,088)
Water	21	2.774 %	\$3,214	(\$15,222)	(\$12,008)	\$230	(\$11,778)
Quality of Life	2	0.264 %	\$306		\$306	\$22	\$328
Welfare	9	1.189 %	\$1,377		\$1,377	\$98	\$1,475
Sub-Conservancy District	16	2.114 %	\$2,448		\$2,448	\$175	\$2,623
Tourism Authority	6	0.793 %	\$921		\$921	\$65	\$986
Subtotal	757	100.000 %	\$115,841	(\$49,471)	\$66,370	\$7,774	\$74,144
Direct Billed				\$49,471	\$49,471		\$49,471
Total	757	100.000 %	\$115,841	\$0	\$115,841	\$7,774	\$123,615

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

Source: Personnel Position Control Report

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Board of Supervisors	214,937	0.234 %	\$346		\$346		\$346
Clerk	316,292	0.344 %	\$510		\$510		\$510
Recorder	385,948	0.420 %	\$622		\$622	\$44	\$666
Records Management	116,511	0.127 %	\$188		\$188		\$188
Public Safety Complex	273,594	0.298 %	\$441		\$441		\$441
Elections	241,296	0.263 %	\$389		\$389	\$27	\$416
Treasurer	448,125	0.488 %	\$722		\$722		\$722
Assessor	687,495	0.748 %	\$1,108		\$1,108	\$78	\$1,186
District Attorney	2,165,921	2.357 %	\$3,489		\$3,489		\$3,489
City Manager	519,548	0.565 %	\$837		\$837		\$837
Public Defender	1,366,126	1.487 %	\$2,201		\$2,201	\$155	\$2,356
Economic Development	670,035	0.729 %	\$1,079		\$1,079	\$76	\$1,155
Human Resources	279,552	0.304 %	\$450		\$450	\$32	\$482
Information Technology	1,559,685	1.697 %	\$2,513		\$2,513	\$176	\$2,689
Geographic Information Systems	270,067	0.294 %	\$435		\$435	\$31	\$466
Purchasing	126,703	0.138 %	\$204		\$204	\$14	\$218
City Hall	78,552	0.085 %	\$127		\$127	\$9	\$136
Welfare	266,276	0.290 %	\$429		\$429	\$30	\$459
Internal Auditor	78,623	0.086 %	\$127		\$127	\$9	\$136
Planning	420,939	0.458 %	\$678		\$678	\$48	\$726
Business License	145,147	0.158 %	\$234		\$234	\$16	\$250
Code Enforcement	90,725	0.099 %	\$146		\$146	\$10	\$156
Sheriff Administration	1,222,452	1.330 %	\$1,969		\$1,969	\$138	\$2,107
Sheriff Operations	6,161,588	6.705 %	\$9,927		\$9,927	\$697	\$10,624
Sheriff General Services	667,161	0.726 %	\$1,075		\$1,075	\$75	\$1,150
Detention Facility	3,778,381	4.111 %	\$6,087		\$6,087	\$427	\$6,514
Dispatch	1,649,973	1.795 %	\$2,658		\$2,658	\$187	\$2,845
Trinet Grant	134,987	0.147 %	\$217		\$217	\$15	\$232
Fire Administration	298,625	0.325 %	\$481		\$481	\$34	\$515
Warren Engine Co. No. 1	3,093	0.003 %	\$5		\$5		\$5
Fire Operations	7,078,617	7.703 %	\$11,404		\$11,404	\$801	\$12,205
Fire Prevention	270,001	0.294 %	\$435		\$435	\$31	\$466
Fire Training	522,914	0.569 %	\$842		\$842	\$59	\$901
Emergency Management	135,552	0.148 %	\$218		\$218	\$15	\$233
Public Works	1,683,383	1.832 %	\$2,712		\$2,712	\$190	\$2,902
Juvenile Court	412,989	0.449 %	\$665		\$665	\$47	\$712
Juvenile Probation	1,350,988	1.470 %	\$2,176		\$2,176	\$153	\$2,329
Juvenile Detention	1,274,391	1.387 %	\$2,053		\$2,053	\$144	\$2,197
Justice Court	3,018,812	3.285 %	\$4,863		\$4,863	\$341	\$5,204
Alternative Sentencing	1,061,974	1.156 %	\$1,711		\$1,711	\$120	\$1,831
Parks Administration	574,670	0.625 %	\$926		\$926	\$65	\$991

Finance
Detail allocation of
Budget

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Park Maintenance	1,060,775	1.154 %	\$1,709		\$1,709	\$120	\$1,829
Grants, Gifts, Donations	132,603	0.144 %	\$214		\$214	\$15	\$229
Swimming Pool	610,987	0.665 %	\$984		\$984	\$69	\$1,053
Community Center	320,905	0.349 %	\$517		\$517	\$36	\$553
Recreation	348,215	0.379 %	\$561		\$561	\$39	\$600
Pony Express Pavilion	20,005	0.022 %	\$32		\$32	\$2	\$34
Sports	336,018	0.366 %	\$541		\$541	\$38	\$579
Library	1,477,562	1.608 %	\$2,380		\$2,380	\$167	\$2,547
Health	491,207	0.535 %	\$791		\$791	\$56	\$847
Landfill Administration	1,403,633	1.527 %	\$2,261		\$2,261	\$159	\$2,420
Animal Services	624,687	0.680 %	\$1,006		\$1,006	\$71	\$1,077
Cooperative Extension	158,620	0.173 %	\$256		\$256	\$18	\$274
Supplemental Indigent	1,185,537	1.290 %	\$1,910		\$1,910	\$134	\$2,044
Senior Citizens	430,537	0.468 %	\$694		\$694	\$49	\$743
Carson City Transit	931,299	1.013 %	\$1,500		\$1,500	\$105	\$1,605
Library Gift	57,363	0.062 %	\$92		\$92	\$6	\$98
Administrative Assessment	66,131	0.072 %	\$107		\$107	\$7	\$114
Traffic/Transportation	72,488	0.079 %	\$117		\$117	\$8	\$125
Regional Transportation	56,515	0.061 %	\$91		\$91	\$6	\$97
Quality of Life	684,243	0.745 %	\$1,102		\$1,102	\$77	\$1,179
Street Maintenance	3,294,249	3.585 %	\$5,307		\$5,307	\$373	\$5,680
Grant Fund	3,410,460	3.711 %	\$5,494		\$5,494	\$386	\$5,880
Commissary Fund	259,297	0.282 %	\$418		\$418	\$29	\$447
Capital Facilities	2,318	0.003 %	\$4		\$4		\$4
Residential Construction	4,343	0.005 %	\$7		\$7		\$7
Debt Svc-Carson City	631,256	0.687 %	\$1,017		\$1,017	\$71	\$1,088
Ambulance	3,872,990	4.214 %	\$6,240		\$6,240	\$438	\$6,678
Stormwater Drainage	337,534	0.367 %	\$544		\$544	\$38	\$582
Sewer Operation	3,891,276	4.234 %	\$6,269		\$6,269	\$440	\$6,709
Water	5,060,607	5.507 %	\$8,153		\$8,153	\$572	\$8,725
Building Permits	367,550	0.400 %	\$592		\$592	\$42	\$634
Cemetery	159,676	0.174 %	\$257		\$257	\$18	\$275
Fleet Management	1,135,739	1.236 %	\$1,830		\$1,830	\$128	\$1,958
Group Medical Insurance	7,724,865	8.406 %	\$12,445		\$12,445	\$874	\$13,319
Workers Compensation Ins	838,961	0.913 %	\$1,352		\$1,352	\$95	\$1,447
Insurance Fund	1,107,800	1.205 %	\$1,785		\$1,785	\$125	\$1,910
Redevelopment	322,599	0.351 %	\$520		\$520	\$36	\$556
Redevelopment Revolving	99,315	0.108 %	\$160		\$160	\$11	\$171
Redevelopment Tax	1,856	0.002 %	\$3		\$3		\$3
Tourism Authority	345,806	0.376 %	\$557		\$557	\$39	\$596
Tricounty Railway	268,935	0.293 %	\$433		\$433	\$30	\$463

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>
Sierra Forest Fire Protect	850,494	0.925 %	\$1,370		\$1,370	\$96	\$1,466
Sub-Conservancy District	402,406	0.438 %	\$648		\$648	\$46	\$694
Controller Trust Fund	5,949	0.006 %	\$10		\$10	\$1	\$11
Medical	356,824	0.388 %	\$575		\$575	\$40	\$615
Environmental Health	225,651	0.246 %	\$364		\$364	\$26	\$390
Investigations	2,021,941	2.200 %	\$3,257		\$3,257	\$229	\$3,486
Justice Court	376,745	0.410 %	\$607		\$607	\$43	\$650
Ice Rink	74,736	0.081 %	\$120		\$120	\$8	\$128
Northgate	32,020	0.035 %	\$52		\$52	\$4	\$56
Capital Projects	138,771	0.151 %	\$224		\$224	\$16	\$240
911 Surcharge	112,163	0.122 %	\$181		\$181	\$13	\$194
Wildland Fire Management	368,226	0.401 %	\$593		\$593	\$42	\$635
School Debt Service	500	0.001 %	\$1		\$1		\$1
Facilities Maintenance	1,303,242	1.416 %	\$2,100		\$2,100	\$151	\$2,251
Total	91,899,078	100.000 %	\$148,053		\$148,053	\$9,936	\$157,989

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

Source: General Ledger

Finance
Detail allocation of
Accounts Payable

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Board of Supervisors	16,419	0.047 %	\$88		\$88		\$88
Clerk	21,940	0.063 %	\$117		\$117		\$117
Recorder	39,557	0.113 %	\$212		\$212	\$14	\$226
Records Management	13,860	0.040 %	\$74		\$74		\$74
Public Safety Complex	273,594	0.783 %	\$1,465		\$1,465		\$1,465
Elections	53,029	0.152 %	\$284		\$284	\$19	\$303
Treasurer	40,581	0.116 %	\$217		\$217		\$217
Assessor	54,066	0.155 %	\$289		\$289	\$20	\$309
District Attorney	87,810	0.251 %	\$470		\$470		\$470
City Manager	159,284	0.456 %	\$853		\$853		\$853
Economic Development	670,035	1.918 %	\$3,587		\$3,587	\$245	\$3,832
Human Resources	46,749	0.134 %	\$250		\$250	\$17	\$267
Information Technology	535,192	1.532 %	\$2,865		\$2,865	\$196	\$3,061
Geographic Information Systems	270,067	0.773 %	\$1,446		\$1,446	\$99	\$1,545
Purchasing	3,455	0.010 %	\$18		\$18	\$1	\$19
City Hall	78,552	0.225 %	\$420		\$420	\$29	\$449
Welfare	172,251	0.493 %	\$922		\$922	\$63	\$985
Internal Auditor	78,623	0.225 %	\$421		\$421	\$29	\$450
Planning	41,539	0.119 %	\$222		\$222	\$15	\$237
Sheriff Administration	392,663	1.124 %	\$2,102		\$2,102	\$144	\$2,246
Sheriff Operations	365,064	1.045 %	\$1,954		\$1,954	\$133	\$2,087
Sheriff General Services	48,424	0.139 %	\$259		\$259	\$18	\$277
Detention Facility	333,168	0.954 %	\$1,783		\$1,783	\$122	\$1,905
Dispatch	149,376	0.428 %	\$800		\$800	\$55	\$855
Trinet Grant	14,086	0.040 %	\$75		\$75	\$5	\$80
Fire Administration	93,624	0.268 %	\$501		\$501	\$34	\$535
Warren Engine Co. No. 1	3,093	0.009 %	\$17		\$17	\$1	\$18
Fire Operations	446,313	1.278 %	\$2,389		\$2,389	\$163	\$2,552
Fire Prevention	18,402	0.053 %	\$99		\$99	\$7	\$106
Fire Training	75,862	0.217 %	\$406		\$406	\$28	\$434
Juvenile Court	112,756	0.323 %	\$604		\$604	\$41	\$645
Juvenile Probation	178,199	0.510 %	\$954		\$954	\$65	\$1,019
Juvenile Detention	89,449	0.256 %	\$479		\$479	\$33	\$512
Justice Court	356,792	1.021 %	\$1,910		\$1,910	\$130	\$2,040
Alternative Sentencing	102,182	0.293 %	\$547		\$547	\$37	\$584
Parks Administration	24,783	0.071 %	\$133		\$133	\$9	\$142
Park Maintenance	294,399	0.843 %	\$1,576		\$1,576	\$108	\$1,684
Grants, Gifts, Donations	132,603	0.380 %	\$710		\$710	\$48	\$758
Swimming Pool	198,686	0.569 %	\$1,064		\$1,064	\$73	\$1,137
Community Center	122,866	0.352 %	\$658		\$658	\$45	\$703
Recreation	35,672	0.102 %	\$191		\$191	\$13	\$204

Finance
Detail allocation of
Accounts Payable

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Pony Express Pavilion	20,005	0.057 %	\$107		\$107	\$7	\$114
Sports	163,094	0.467 %	\$873		\$873	\$60	\$933
Library	392,390	1.123 %	\$2,100		\$2,100	\$143	\$2,243
Health	190,491	0.545 %	\$1,020		\$1,020	\$70	\$1,090
Animal Services	137,712	0.394 %	\$737		\$737	\$50	\$787
Cooperative Extension	154,131	0.441 %	\$825		\$825	\$56	\$881
Supplemental Indigent	1,185,537	3.394 %	\$6,346		\$6,346	\$433	\$6,779
Senior Citizens	140,504	0.402 %	\$752		\$752	\$51	\$803
Carson City Transit	847,003	2.425 %	\$4,534		\$4,534	\$310	\$4,844
Library Gift	57,363	0.164 %	\$307		\$307	\$21	\$328
Administrative Assessment	66,131	0.189 %	\$354		\$354	\$24	\$378
Traffic/Transportation	3,870	0.011 %	\$21		\$21	\$1	\$22
Regional Transportation	28,698	0.082 %	\$154		\$154	\$10	\$164
Street Maintenance	1,617,632	4.631 %	\$8,659		\$8,659	\$591	\$9,250
Commissary Fund	185,453	0.531 %	\$993		\$993	\$68	\$1,061
Capital Facilities	2,318	0.007 %	\$12		\$12	\$1	\$13
Residential Construction	3,067	0.009 %	\$16		\$16	\$1	\$17
Ambulance	1,483,271	4.246 %	\$7,940		\$7,940	\$542	\$8,482
Stormwater Drainage	121,596	0.348 %	\$651		\$651	\$44	\$695
Sewer Operation	1,997,739	5.719 %	\$10,694		\$10,694	\$730	\$11,424
Water	3,051,972	8.737 %	\$16,337		\$16,337	\$1,116	\$17,453
Building Permits	52,507	0.150 %	\$281		\$281	\$19	\$300
Cemetery	20,078	0.057 %	\$107		\$107	\$7	\$114
Fleet Management	578,666	1.657 %	\$3,098		\$3,098	\$212	\$3,310
Group Medical Insurance	7,465,760	21.372 %	\$39,963		\$39,963	\$2,730	\$42,693
Workers Compensation Ins	713,088	2.041 %	\$3,817		\$3,817	\$261	\$4,078
Insurance Fund	1,002,328	2.869 %	\$5,365		\$5,365	\$366	\$5,731
Redevelopment	95,889	0.274 %	\$513		\$513	\$35	\$548
Redevelopment Revolving	99,315	0.284 %	\$532		\$532	\$36	\$568
Tricounty Railway	268,935	0.770 %	\$1,440		\$1,440	\$98	\$1,538
Sierra Forest Fire Protect	850,494	2.435 %	\$4,553		\$4,553	\$311	\$4,864
Controller Trust Fund	5,949	0.017 %	\$32		\$32	\$2	\$34
Grant Fund	862,824	2.470 %	\$4,619		\$4,619	\$315	\$4,934
Emergency Management	23,647	0.068 %	\$127		\$127	\$9	\$136
Public Works	65,751	0.188 %	\$352		\$352	\$24	\$376
Quality of Life	235,451	0.674 %	\$1,260		\$1,260	\$86	\$1,346
Business License	9,398	0.027 %	\$50		\$50	\$3	\$53
Code Enforcement	764	0.002 %	\$4		\$4		\$4
Landfill Administration	648,248	1.856 %	\$3,470		\$3,470	\$237	\$3,707
Medical	266,034	0.762 %	\$1,424		\$1,424	\$97	\$1,521
Environmental Health	8,571	0.025 %	\$46		\$46	\$3	\$49

Finance
Detail allocation of
Accounts Payable

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Investigations	261,081	0.747 %	\$1,398		\$1,398	\$95	\$1,493
Justice Court	376,745	1.078 %	\$2,017		\$2,017	\$138	\$2,155
Ice Rink	43,280	0.124 %	\$232		\$232	\$16	\$248
Northgate	32,020	0.092 %	\$171		\$171	\$12	\$183
Debt Svc-Carson City	631,256	1.807 %	\$3,379		\$3,379	\$231	\$3,610
Capital Projects	138,771	0.397 %	\$743		\$743	\$51	\$794
911 Surcharge	112,163	0.321 %	\$600		\$600	\$41	\$641
Public Defender	1,366,126	3.911 %	\$7,313		\$7,313	\$499	\$7,812
Wildland Fire Management	226,563	0.649 %	\$1,213		\$1,213	\$83	\$1,296
School Debt Service	500	0.001 %	\$3		\$3		\$3
Tourism Authority	930	0.003 %	\$5		\$5		\$5
Facilities Maintenance	374,462	1.070 %	\$1,999		\$1,999	\$143	\$2,142
Total	34,932,636	100.000 %	\$186,989		\$186,989	\$12,548	\$199,537

(A) Alloc basis: Operating Services and Supplies

Source: General Ledger

	Finance Detail allocation of Accounting						
User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Board of Supervisors	214,937	0.234 %	\$289		\$289		\$289
Clerk	316,292	0.344 %	\$425		\$425		\$425
Recorder	385,948	0.420 %	\$519		\$519	\$36	\$555
Records Management	116,511	0.127 %	\$157		\$157		\$157
Public Safety Complex	273,594	0.298 %	\$368		\$368		\$368
Elections	241,296	0.263 %	\$325		\$325	\$23	\$348
Treasurer	448,125	0.488 %	\$603		\$603		\$603
Assessor	687,495	0.748 %	\$925		\$925	\$65	\$990
District Attorney	2,165,921	2.357 %	\$2,913		\$2,913		\$2,913
City Manager	519,548	0.565 %	\$699		\$699		\$699
Public Defender	1,366,126	1.487 %	\$1,838		\$1,838	\$129	\$1,967
Economic Development	670,035	0.729 %	\$901		\$901	\$63	\$964
Human Resources	279,552	0.304 %	\$376		\$376	\$26	\$402
Information Technology	1,559,685	1.697 %	\$2,098		\$2,098	\$147	\$2,245
Geographic Information Systems	270,067	0.294 %	\$363		\$363	\$26	\$389
Purchasing	126,703	0.138 %	\$170		\$170	\$12	\$182
City Hall	78,552	0.085 %	\$106		\$106	\$7	\$113
Welfare	266,276	0.290 %	\$358		\$358	\$25	\$383
Internal Auditor	78,623	0.086 %	\$106		\$106	\$7	\$113
Planning	420,939	0.458 %	\$566		\$566	\$40	\$606
Business License	145,147	0.158 %	\$195		\$195	\$14	\$209
Code Enforcement	90,725	0.099 %	\$122		\$122	\$9	\$131
Sheriff Administration	1,222,452	1.330 %	\$1,644		\$1,644	\$115	\$1,759
Sheriff Operations	6,161,588	6.705 %	\$8,288		\$8,288	\$582	\$8,870
Sheriff General Services	667,161	0.726 %	\$897		\$897	\$63	\$960
Detention Facility	3,778,381	4.111 %	\$5,082		\$5,082	\$357	\$5,439
Dispatch	1,649,973	1.795 %	\$2,219		\$2,219	\$156	\$2,375
Trinet Grant	134,987	0.147 %	\$182		\$182	\$13	\$195
Fire Administration	298,625	0.325 %	\$402		\$402	\$28	\$430
Warren Engine Co. No. 1	3,093	0.003 %	\$4		\$4		\$4
Fire Operations	7,078,617	7.703 %	\$9,521		\$9,521	\$668	\$10,189
Fire Prevention	270,001	0.294 %	\$363		\$363	\$25	\$388
Fire Training	522,914	0.569 %	\$703		\$703	\$49	\$752
Emergency Management	135,552	0.148 %	\$182		\$182	\$13	\$195
Public Works	1,683,383	1.832 %	\$2,264		\$2,264	\$159	\$2,423
Juvenile Court	412,989	0.449 %	\$556		\$556	\$39	\$595
Juvenile Probation	1,350,988	1.470 %	\$1,817		\$1,817	\$128	\$1,945
Juvenile Detention	1,274,391	1.387 %	\$1,714		\$1,714	\$120	\$1,834
Justice Court	3,018,812	3.285 %	\$4,061		\$4,061	\$285	\$4,346
Alternative Sentencing	1,061,974	1.156 %	\$1,428		\$1,428	\$100	\$1,528
Parks Administration	574,670	0.625 %	\$773		\$773	\$54	\$827

	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	1,060,775	1.154 %	\$1,427		\$1,427	\$100	\$1,527
Grants, Gifts, Donations	132,603	0.144 %	\$178		\$178	\$13	\$191
Swimming Pool	610,987	0.665 %	\$822		\$822	\$58	\$880
Community Center	320,905	0.349 %	\$432		\$432	\$30	\$462
Recreation	348,215	0.379 %	\$468		\$468	\$33	\$501
Pony Express Pavilion	20,005	0.022 %	\$27		\$27	\$2	\$29
Sports	336,018	0.366 %	\$452		\$452	\$32	\$484
Library	1,477,562	1.608 %	\$1,987		\$1,987	\$140	\$2,127
Health	491,207	0.535 %	\$661		\$661	\$46	\$707
Landfill Administration	1,403,633	1.527 %	\$1,888		\$1,888	\$133	\$2,021
Animal Services	624,687	0.680 %	\$840		\$840	\$59	\$899
Cooperative Extension	158,620	0.173 %	\$213		\$213	\$15	\$228
Supplemental Indigent	1,185,537	1.290 %	\$1,595		\$1,595	\$112	\$1,707
Senior Citizens	430,537	0.468 %	\$579		\$579	\$41	\$620
Carson City Transit	931,299	1.013 %	\$1,253		\$1,253	\$88	\$1,341
Library Gift	57,363	0.062 %	\$77		\$77	\$5	\$82
Administrative Assessment	66,131	0.072 %	\$89		\$89	\$6	\$95
Traffic/Transportation	72,488	0.079 %	\$98		\$98	\$7	\$105
Regional Transportation	56,515	0.061 %	\$76		\$76	\$5	\$81
Quality of Life	684,243	0.745 %	\$920		\$920	\$65	\$985
Street Maintenance	3,294,249	3.585 %	\$4,431		\$4,431	\$311	\$4,742
Grant Fund	3,410,460	3.711 %	\$4,587		\$4,587	\$322	\$4,909
Commissary Fund	259,297	0.282 %	\$349		\$349	\$24	\$373
Capital Facilities	2,318	0.003 %	\$3		\$3		\$3
Residential Construction	4,343	0.005 %	\$6		\$6		\$6
Debt Svc-Carson City	631,256	0.687 %	\$849		\$849	\$60	\$909
Ambulance	3,872,990	4.214 %	\$5,210		\$5,210	\$366	\$5,576
Stormwater Drainage	337,534	0.367 %	\$454		\$454	\$32	\$486
Sewer Operation	3,891,276	4.234 %	\$5,234		\$5,234	\$367	\$5,601
Water	5,060,607	5.507 %	\$6,807		\$6,807	\$478	\$7,285
Building Permits	367,550	0.400 %	\$494		\$494	\$35	\$529
Cemetery	159,676	0.174 %	\$215		\$215	\$15	\$230
Fleet Management	1,135,739	1.236 %	\$1,528		\$1,528	\$107	\$1,635
Group Medical Insurance	7,724,865	8.406 %	\$10,391		\$10,391	\$729	\$11,120
Workers Compensation Ins	838,961	0.913 %	\$1,128		\$1,128	\$79	\$1,207
Insurance Fund	1,107,800	1.205 %	\$1,490		\$1,490	\$105	\$1,595
Redevelopment	322,599	0.351 %	\$434		\$434	\$30	\$464
Redevelopment Revolving	99,315	0.108 %	\$134		\$134	\$9	\$143
Redevelopment Tax	1,856	0.002 %	\$2		\$2		\$2
Tourism Authority	345,806	0.376 %	\$465		\$465	\$33	\$498
Tricounty Railway	268,935	0.293 %	\$362		\$362	\$25	\$387

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>
Sierra Forest Fire Protect	850,494	0.925 %	\$1,144		\$1,144	\$80	\$1,224
Sub-Conservancy District	402,406	0.438 %	\$541		\$541	\$38	\$579
Controller Trust Fund	5,949	0.006 %	\$8		\$8	\$1	\$9
Medical	356,824	0.388 %	\$480		\$480	\$34	\$514
Environmental Health	225,651	0.246 %	\$304		\$304	\$21	\$325
Investigations	2,021,941	2.200 %	\$2,720		\$2,720	\$191	\$2,911
Justice Court	376,745	0.410 %	\$507		\$507	\$36	\$543
Ice Rink	74,736	0.081 %	\$101		\$101	\$7	\$108
Northgate	32,020	0.035 %	\$43		\$43	\$3	\$46
Capital Projects	138,771	0.151 %	\$187		\$187	\$13	\$200
911 Surcharge	112,163	0.122 %	\$151		\$151	\$11	\$162
Wildland Fire Management	368,226	0.401 %	\$495		\$495	\$35	\$530
School Debt Service	500	0.001 %	\$1		\$1		\$1
Facilities Maintenance	1,303,242	1.416 %	\$1,754		\$1,754	\$125	\$1,879
Total	91,899,078	100.000 %	\$123,613		\$123,613	\$8,295	\$131,908

(A) Alloc basis:

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

Source:

General Ledger

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	8	12.500 %	\$6,549		\$6,549	\$440	\$6,989
Debt Svc-Carson City	10	15.625 %	\$8,186		\$8,186	\$549	\$8,735
Capital Projects	6	9.375 %	\$4,911		\$4,911	\$330	\$5,241
Quality of Life	13	20.313 %	\$10,642		\$10,642	\$714	\$11,356
Senior Citizens	2	3.125 %	\$1,637		\$1,637	\$110	\$1,747
V&T Spec. Infrastructure	2	3.125 %	\$1,637		\$1,637	\$110	\$1,747
All Other	<u>23</u>	<u>35.937 %</u>	<u>\$18,827</u>		<u>\$18,827</u>	<u>\$1,263</u>	<u>\$20,090</u>
Total	64	100.000 %	\$52,389		\$52,389	\$3,516	\$55,905

(A) Alloc basis: Number of Bonds Issued by Fund

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	<u>100</u>	<u>100.000 %</u>	<u>\$8,146</u>		<u>\$8,146</u>	<u>\$547</u>	<u>\$8,693</u>
Total	<u>100</u>	<u>100.000 %</u>	<u>\$8,146</u>		<u>\$8,146</u>	<u>\$547</u>	<u>\$8,693</u>

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

Source: Finance Salary & Wage Analysis

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 %	\$41,255	(\$40,526)	\$729	\$2,769	\$3,498
Subtotal	100	100.000 %	\$41,255	(\$40,526)	\$729	\$2,769	\$3,498
Direct Billed				\$40,526	\$40,526		\$40,526
Total	100	100.000 %	\$41,255	\$0	\$41,255	\$2,769	\$44,024

(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 %	\$41,253	(\$44,332)	(\$3,079)	\$2,768	(\$311)
Subtotal	100	100.000 %	\$41,253	(\$44,332)	(\$3,079)	\$2,768	(\$311)
Direct Billed				\$44,332	\$44,332		\$44,332
Total	100	100.000 %	\$41,253	\$0	\$41,253	\$2,768	\$44,021

(A) Alloc basis:

Direct Allocation to Insurance Fund 590

Source:

Finance Salary & Wage Analysis

Finance
Detail allocation of
Audit Fees

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Board of Supervisors	214,937	0.401 %	\$185		\$185		\$185
Clerk	316,292	0.590 %	\$273		\$273		\$273
Recorder	385,948	0.720 %	\$333		\$333	\$24	\$357
Records Management	116,511	0.217 %	\$100		\$100		\$100
Public Safety Complex	273,594	0.510 %	\$236		\$236		\$236
Elections	241,296	0.450 %	\$208		\$208	\$15	\$223
Treasurer	448,125	0.836 %	\$386		\$386		\$386
Assessor	687,495	1.282 %	\$593		\$593	\$43	\$636
District Attorney	2,165,921	4.040 %	\$1,867		\$1,867		\$1,867
City Manager	519,548	0.969 %	\$448		\$448		\$448
Public Defender	1,366,126	2.548 %	\$1,178		\$1,178	\$85	\$1,263
Economic Development	670,035	1.250 %	\$578		\$578	\$42	\$620
Human Resources	279,552	0.521 %	\$241		\$241	\$17	\$258
Information Technology	1,559,685	2.909 %	\$1,345		\$1,345	\$98	\$1,443
Geographic Information Systems	270,067	0.504 %	\$233		\$233	\$17	\$250
Purchasing	126,703	0.236 %	\$109		\$109	\$8	\$117
Northgate	32,020	0.060 %	\$28		\$28	\$2	\$30
City Hall	78,552	0.147 %	\$68		\$68	\$5	\$73
Welfare	266,276	0.497 %	\$230		\$230	\$17	\$247
Internal Auditor	78,623	0.147 %	\$68		\$68	\$5	\$73
Planning	420,939	0.785 %	\$363		\$363	\$26	\$389
Business License	145,147	0.271 %	\$125		\$125	\$9	\$134
Code Enforcement	90,725	0.169 %	\$78		\$78	\$6	\$84
Sheriff Administration	1,222,452	2.280 %	\$1,054		\$1,054	\$76	\$1,130
Investigations	2,021,941	3.772 %	\$1,743		\$1,743	\$127	\$1,870
Sheriff Operations	6,161,588	11.494 %	\$5,312		\$5,312	\$386	\$5,698
Sheriff General Services	667,161	1.245 %	\$575		\$575	\$42	\$617
Detention Facility	3,778,381	7.048 %	\$3,257		\$3,257	\$236	\$3,493
Dispatch	1,649,973	3.078 %	\$1,422		\$1,422	\$103	\$1,525
Trinet Grant	134,987	0.252 %	\$116		\$116	\$8	\$124
Fire Administration	298,625	0.557 %	\$257		\$257	\$19	\$276
Warren Engine Co. No. 1	3,093	0.006 %	\$3		\$3		\$3
Fire Operations	7,078,617	13.204 %	\$6,103		\$6,103	\$443	\$6,546
Fire Prevention	270,001	0.504 %	\$233		\$233	\$17	\$250
Fire Training	522,914	0.975 %	\$451		\$451	\$33	\$484
Emergency Management	135,552	0.253 %	\$117		\$117	\$8	\$125
Wildland Fire Management	368,226	0.687 %	\$317		\$317	\$23	\$340
Public Works	1,683,383	3.140 %	\$1,451		\$1,451	\$105	\$1,556
Juvenile Court	412,989	0.770 %	\$356		\$356	\$26	\$382
Juvenile Probation	1,350,988	2.520 %	\$1,165		\$1,165	\$85	\$1,250
Juvenile Detention	1,274,391	2.377 %	\$1,099		\$1,099	\$80	\$1,179

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>
Justice Court	3,018,812	5.631 %	\$2,603		\$2,603	\$189	\$2,792
Alternative Sentencing	1,061,974	1.981 %	\$916		\$916	\$66	\$982
Justice Court	376,745	0.703 %	\$325		\$325	\$24	\$349
Parks Administration	574,670	1.072 %	\$495		\$495	\$36	\$531
Park Maintenance	1,060,775	1.979 %	\$915		\$915	\$66	\$981
Grants, Gifts, Donations	132,603	0.247 %	\$114		\$114	\$8	\$122
Swimming Pool	610,987	1.140 %	\$527		\$527	\$38	\$565
Community Center	320,905	0.599 %	\$277		\$277	\$20	\$297
Recreation	348,215	0.650 %	\$300		\$300	\$22	\$322
Pony Express Pavilion	20,005	0.037 %	\$17		\$17	\$1	\$18
Ice Rink	74,736	0.139 %	\$64		\$64	\$5	\$69
Sports	336,018	0.627 %	\$290		\$290	\$21	\$311
Library	1,477,562	2.756 %	\$1,274		\$1,274	\$92	\$1,366
Health	491,207	0.916 %	\$423		\$423	\$31	\$454
Landfill Administration	1,403,633	2.618 %	\$1,210		\$1,210	\$88	\$1,298
Medical	356,824	0.666 %	\$308		\$308	\$22	\$330
Environmental Health	225,651	0.421 %	\$195		\$195	\$14	\$209
Animal Services	624,687	1.165 %	\$539		\$539	\$39	\$578
Facilities Maintenance	1,303,242	2.432 %	\$1,121		\$1,121	\$83	\$1,204
Total	53,608,630	100.000 %	\$46,217		\$46,217	\$3,101	\$49,318

(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	\$1,826	\$918	\$346	\$88	\$289				
Clerk	\$2,090	\$765	\$510	\$117	\$425				
Records Management	\$978	\$459	\$188	\$74	\$157				
Public Safety Complex	\$2,510		\$441	\$1,465	\$368				
Treasurer	\$2,999	\$1,071	\$722	\$217	\$603				
District Attorney	\$12,106	\$3,367	\$3,489	\$470	\$2,913				
City Manager	\$3,296	\$459	\$837	\$853	\$699				
Human Resources	\$2,065	\$656	\$482	\$267	\$402				
Information Technology	\$10,913	\$1,475	\$2,689	\$3,061	\$2,245				
Purchasing	\$9,557	\$328	\$218	\$19	\$182		\$8,693		
City Hall	\$771		\$136	\$449	\$113				
Internal Auditor	\$772		\$136	\$450	\$113				
Dispatch	\$11,371	\$3,771	\$2,845	\$855	\$2,375				
Public Works	\$11,356	\$4,099	\$2,902	\$376	\$2,423				
Facilities Maintenance	\$9,607	\$2,131	\$2,251	\$2,142	\$1,879				
Recorder	\$2,460	\$656	\$666	\$226	\$555				
Elections	\$2,601	\$1,311	\$416	\$303	\$348				
Assessor	\$4,105	\$984	\$1,186	\$309	\$990				
Public Defender	\$13,398		\$2,356	\$7,812	\$1,967				
Economic Development	\$6,571		\$1,155	\$3,832	\$964				
Geographic Information Systems	\$2,650		\$466	\$1,545	\$389				
Northgate	\$315		\$56	\$183	\$46				
Welfare	\$3,549	\$1,475	\$459	\$985	\$383				
Planning	\$3,433	\$1,475	\$726	\$237	\$606				
Business License	\$646		\$250	\$53	\$209				
Code Enforcement	\$375		\$156	\$4	\$131				
Sheriff Administration	\$8,717	\$1,475	\$2,107	\$2,246	\$1,759				
Investigations	\$12,219	\$2,459	\$3,486	\$1,493	\$2,911				
Sheriff Operations	\$35,313	\$8,034	\$10,624	\$2,087	\$8,870				
Sheriff General Services	\$4,152	\$1,148	\$1,150	\$277	\$960				
Detention Facility	\$22,598	\$5,247	\$6,514	\$1,905	\$5,439				
Trinet Grant	\$959	\$328	\$232	\$80	\$195				
Fire Administration	\$2,248	\$492	\$515	\$535	\$430				
Warren Engine Co. No. 1	\$30		\$5	\$18	\$4				
Fire Operations	\$37,559	\$6,067	\$12,205	\$2,552	\$10,189				
Fire Prevention	\$2,521	\$1,311	\$466	\$106	\$388				
Fire Training	\$3,063	\$492	\$901	\$434	\$752				
Emergency Management	\$689		\$233	\$136	\$195				
Wildland Fire Management	\$3,621	\$820	\$635	\$1,296	\$530				
Juvenile Court	\$2,826	\$492	\$712	\$645	\$595				
Juvenile Probation	\$8,510	\$1,967	\$2,329	\$1,019	\$1,945				

Carson City, Nevada

Finance
Departmental Cost
Allocation Summary

<u>Audit Fees</u>	
Board of Supervisors	\$185
Clerk	\$273
Records Management	\$100
Public Safety Complex	\$236
Treasurer	\$386
District Attorney	\$1,867
City Manager	\$448
Human Resources	\$258
Information Technology	\$1,443
Purchasing	\$117
City Hall	\$73
Internal Auditor	\$73
Dispatch	\$1,525
Public Works	\$1,556
Facilities Maintenance	\$1,204
Recorder	\$357
Elections	\$223
Assessor	\$636
Public Defender	\$1,263
Economic Development	\$620
Geographic Information Systems	\$250
Northgate	\$30
Welfare	\$247
Planning	\$389
Business License	\$134
Code Enforcement	\$84
Sheriff Administration	\$1,130
Investigations	\$1,870
Sheriff Operations	\$5,698
Sheriff General Services	\$617
Detention Facility	\$3,493
Trinet Grant	\$124
Fire Administration	\$276
Warren Engine Co. No. 1	\$3
Fire Operations	\$6,546
Fire Prevention	\$250
Fire Training	\$484
Emergency Management	\$125
Wildland Fire Management	\$340
Juvenile Court	\$382
Juvenile Probation	\$1,250

	<u>Total</u>	<u>Payroll</u>	<u>Budget</u>	<u>Accounts Payable</u>	<u>Accounting</u>	<u>Debt Management</u>	<u>Contracts</u>	<u>Workers Compensation</u>	<u>General Liability</u>
Juvenile Detention	\$9,002	\$3,280	\$2,197	\$512	\$1,834				
Justice Court	\$19,301	\$4,919	\$5,204	\$2,040	\$4,346				
Alternative Sentencing	\$6,892	\$1,967	\$1,831	\$584	\$1,528				
Justice Court	\$3,697		\$650	\$2,155	\$543				
Parks Administration	\$3,802	\$1,311	\$991	\$142	\$827				
Park Maintenance	\$8,152	\$2,131	\$1,829	\$1,684	\$1,527				
Grants, Gifts, Donations	\$1,300		\$229	\$758	\$191				
Swimming Pool	\$12,488	\$8,853	\$1,053	\$1,137	\$880				
Community Center	\$3,326	\$1,311	\$553	\$703	\$462				
Recreation	\$5,071	\$3,444	\$600	\$204	\$501				
Pony Express Pavilion	\$195		\$34	\$114	\$29				
Ice Rink	\$553		\$128	\$248	\$108				
Sports	\$7,062	\$4,755	\$579	\$933	\$484				
Library	\$11,727	\$3,444	\$2,547	\$2,243	\$2,127				
Health	\$8,837	\$5,739	\$847	\$1,090	\$707				
Landfill Administration	\$10,757	\$1,311	\$2,420	\$3,707	\$2,021				
Medical	\$2,980		\$615	\$1,521	\$514				
Environmental Health	\$973		\$390	\$49	\$325				
Animal Services	\$5,144	\$1,803	\$1,077	\$787	\$899				
Cooperative Extension	\$1,547	\$164	\$274	\$881	\$228				
Supplemental Indigent	\$10,530		\$2,044	\$6,779	\$1,707				
Capital Projects	\$6,475		\$240	\$794	\$200	\$5,241			
Senior Citizens	\$4,405	\$492	\$743	\$803	\$620	\$1,747			
Carson City Transit	\$7,790		\$1,605	\$4,844	\$1,341				
Library Gift	\$508		\$98	\$328	\$82				
Administrative Assessment	\$587		\$114	\$378	\$95				
Traffic/Transportation	\$252		\$125	\$22	\$105				
Regional Transportation	\$7,331		\$97	\$164	\$81	\$6,989			
V&T Spec. Infrastructure	\$1,747					\$1,747			
Quality of Life	\$15,194	\$328	\$1,179	\$1,346	\$985	\$11,356			
Street Maintenance	\$23,116	\$3,444	\$5,680	\$9,250	\$4,742				
Grant Fund	\$15,723		\$5,880	\$4,934	\$4,909				
Commissary Fund	\$2,209	\$328	\$447	\$1,061	\$373				
911 Surcharge	\$997		\$194	\$641	\$162				
Capital Facilities	\$20		\$4	\$13	\$3				
Residential Construction	\$30		\$7	\$17	\$6				
Debt Svc-Carson City	\$14,342		\$1,088	\$3,610	\$909	\$8,735			
Ambulance	\$24,671	\$3,935	\$6,678	\$8,482	\$5,576				
Stormwater Drainage	(\$4,864)	(\$6,627)	\$582	\$695	\$486				
Sewer Operation	\$12,283	(\$11,451)	\$6,709	\$11,424	\$5,601				
Water	\$21,685	(\$11,778)	\$8,725	\$17,453	\$7,285				

Carson City, Nevada

Finance
Departmental Cost
Allocation Summary

Audit Fees

Juvenile Detention	\$1,179
Justice Court	\$2,792
Alternative Sentencing	\$982
Justice Court	\$349
Parks Administration	\$531
Park Maintenance	\$981
Grants, Gifts, Donations	\$122
Swimming Pool	\$565
Community Center	\$297
Recreation	\$322
Pony Express Pavilion	\$18
Ice Rink	\$69
Sports	\$311
Library	\$1,366
Health	\$454
Landfill Administration	\$1,298
Medical	\$330
Environmental Health	\$209
Animal Services	\$578
Cooperative Extension	
Supplemental Indigent	
Capital Projects	
Senior Citizens	
Carson City Transit	
Library Gift	
Administrative Assessment	
Traffic/Transportation	
Regional Transportation	
V&T Spec. Infrastructure	
Quality of Life	
Street Maintenance	
Grant Fund	
Commissary Fund	
911 Surcharge	
Capital Facilities	
Residential Construction	
Debt Svc-Carson City	
Ambulance	
Stormwater Drainage	
Sewer Operation	
Water	

Finance
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Payroll</u>	<u>Budget</u>	<u>Accounts Payable</u>	<u>Accounting</u>	<u>Debt Management</u>	<u>Contracts</u>	<u>Workers Compensation</u>	<u>General Liability</u>
Building Permits	\$2,283	\$820	\$634	\$300	\$529				
Cemetery	\$947	\$328	\$275	\$114	\$230				
Fleet Management	\$8,051	\$1,148	\$1,958	\$3,310	\$1,635				
Group Medical Insurance	\$56,044	(\$11,088)	\$13,319	\$42,693	\$11,120				
Workers Compensation Ins	\$10,722	\$492	\$1,447	\$4,078	\$1,207			\$3,498	
Insurance Fund	\$8,925		\$1,910	\$5,731	\$1,595				(\$311)
Redevelopment	\$1,568		\$556	\$548	\$464				
Redevelopment Revolving	\$882		\$171	\$568	\$143				
Redevelopment Tax	\$5		\$3		\$2				
School Debt Service	\$5		\$1	\$3	\$1				
Tourism Authority	\$2,085	\$986	\$596	\$5	\$498				
Tricounty Railway	\$2,388		\$463	\$1,538	\$387				
Sierra Forest Fire Protect	\$7,554		\$1,466	\$4,864	\$1,224				
Sub-Conservancy District	\$3,896	\$2,623	\$694		\$579				
Controller Trust Fund	\$54		\$11	\$34	\$9				
All Other	\$20,090					\$20,090			
Subtotal	\$680,681	\$74,144	\$157,989	\$199,537	\$131,908	\$55,905	\$8,693	\$3,498	(\$311)
Direct Billed	\$134,329	\$49,471						\$40,526	\$44,332
Total	\$815,010	\$123,615	\$157,989	\$199,537	\$131,908	\$55,905	\$8,693	\$44,024	\$44,021

Finance
Departmental Cost
Allocation Summary

Audit Fees

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	
All Other	
Subtotal	\$49,318
Direct Billed	
Total	\$49,318

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 working in conjunction with the Risk Manager on the administration of Worker's Compensation claims. Costs are allocated directly to Workers Compensation Fund 580.

Prepared by:

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$279,552			\$279,552
Allocated additions:				
1 - Building Use Charge	\$10,723		\$10,723	
1010100 - Board of Supervisors	\$687	\$795	\$1,482	
1010500 - District Attorney	\$50,152	\$2,321	\$52,473	
1010600 - City Manager	\$1,902	\$144	\$2,046	
1010701 - Finance	\$1,929	\$136	\$2,065	
1010710 - Information Technology		\$4,217	\$4,217	
1010720 - Purchasing		\$163	\$163	
1010730 - City Hall		\$12,526	\$12,526	
1010800 - Internal Auditor		\$286	\$286	
1015034 - Facilities Maintenance		\$16,830	\$16,830	
Total allocated additions:	\$65,393	\$37,418	\$102,811	\$102,811
Departmental cost adjustments:				
SALARIES - DIRECT BILL	\$114,332			
Total departmental cost adjustments:	\$114,332			\$114,332
Total to be allocated	\$459,277	\$37,418		\$496,695

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	\$164,277	\$56,232	\$43,731	\$5,158	\$43,731	\$15,425
FRINGE BENEFITS	\$68,526	\$23,456	\$18,242	\$2,152	\$18,242	\$6,434
<u>Other Expense and Cost</u>						
SERVICES & SUPPLIES	\$42,511	\$14,552	\$11,316	\$1,335	\$11,316	\$3,992
BACKGROUND SCREENING	\$4,238		\$4,238			
Departmental Expenditures	\$279,552	\$94,240	\$77,527	\$8,645	\$73,289	\$25,851
<u>Cost Adjustments</u>						
SALARIES - DIRECT BILL	\$114,332	\$39,136	\$30,435	\$3,590	\$30,435	\$10,736
Additions: 1st						
Other	\$65,393	\$65,393				
Functional Cost	\$459,277	\$198,769	\$107,962	\$12,235	\$103,724	\$36,587
Reallocate Admin		(\$198,769)	\$82,376	\$9,335	\$79,142	\$27,916
Allocable Costs	\$459,277		\$190,338	\$21,570	\$182,866	\$64,503
1st Allocation	\$459,277		\$190,338	\$21,570	\$182,866	\$64,503
Additions: 2nd						
Other	\$37,418	\$37,418				
Functional Cost	\$37,418	\$37,418				
Reallocate Admin		(\$37,418)	\$15,507	\$1,757	\$14,898	\$5,256
Allocable Costs	\$37,418		\$15,507	\$1,757	\$14,898	\$5,256
2nd Allocation	\$37,418		\$15,507	\$1,757	\$14,898	\$5,256
Total allocated	\$496,695		\$205,845	\$23,327	\$197,764	\$69,759

Source: Personnel Department

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Board of Supervisors	6	0.789 %	\$170		\$170		\$170
Clerk	5	0.658 %	\$142		\$142		\$142
Treasurer	7	0.921 %	\$199		\$199		\$199
Elections	8	1.053 %	\$227		\$227	\$20	\$247
Records Management	3	0.395 %	\$85		\$85		\$85
Recorder	4	0.526 %	\$114		\$114	\$10	\$124
Assessor	6	0.789 %	\$170		\$170	\$15	\$185
District Attorney	22	2.895 %	\$624		\$624		\$624
City Manager	3	0.395 %	\$85		\$85		\$85
Finance	7	0.921 %	\$199		\$199		\$199
Information Technology	9	1.184 %	\$255		\$255	\$22	\$277
Purchasing	2	0.263 %	\$57		\$57	\$5	\$62
Planning	9	1.184 %	\$255		\$255	\$22	\$277
Sheriff Administration	9	1.184 %	\$255		\$255	\$22	\$277
Sheriff Operations	49	6.447 %	\$1,391		\$1,391	\$122	\$1,513
Sheriff General Services	7	0.921 %	\$199		\$199	\$17	\$216
Detention Facility	32	4.211 %	\$908		\$908	\$80	\$988
Dispatch	23	3.026 %	\$653		\$653	\$57	\$710
Trinet Grant	2	0.263 %	\$57		\$57	\$5	\$62
Fire Administration	3	0.395 %	\$85		\$85	\$7	\$92
Fire Operations	37	4.868 %	\$1,050		\$1,050	\$92	\$1,142
Fire Prevention	8	1.053 %	\$227		\$227	\$20	\$247
Fire Training	3	0.395 %	\$85		\$85	\$7	\$92
Juvenile Court	3	0.395 %	\$85		\$85	\$7	\$92
Juvenile Probation	12	1.579 %	\$341		\$341	\$30	\$371
Juvenile Detention	20	2.632 %	\$568		\$568	\$50	\$618
Justice Court	30	3.947 %	\$851		\$851	\$75	\$926
Alternative Sentencing	12	1.579 %	\$341		\$341	\$30	\$371
Parks Administration	8	1.053 %	\$227		\$227	\$20	\$247
Park Maintenance	13	1.711 %	\$369		\$369	\$32	\$401
Swimming Pool	54	7.105 %	\$1,533		\$1,533	\$134	\$1,667
Community Center	8	1.053 %	\$227		\$227	\$20	\$247
Recreation	21	2.763 %	\$596		\$596	\$52	\$648
Sports	29	3.816 %	\$823		\$823	\$72	\$895
Library	21	2.763 %	\$596		\$596	\$52	\$648
Health	35	4.605 %	\$993		\$993	\$87	\$1,080
Animal Services	11	1.447 %	\$312		\$312	\$27	\$339
Senior Citizens	3	0.395 %	\$85		\$85	\$7	\$92
Street Maintenance	21	2.763 %	\$596		\$596	\$52	\$648
Commissary Fund	2	0.263 %	\$57		\$57	\$5	\$62
Ambulance	24	3.158 %	\$681		\$681	\$60	\$741

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Stormwater Drainage	6	0.789 %	\$170		\$170	\$15	\$185
Sewer Operation	23	3.026 %	\$653		\$653	\$57	\$710
Building Permits	5	0.658 %	\$142		\$142	\$12	\$154
Cemetery	2	0.263 %	\$57		\$57	\$5	\$62
Fleet Management	7	0.921 %	\$199		\$199	\$17	\$216
Workers Compensation Ins	3	0.395 %	\$85		\$85	\$7	\$92
Public Works	25	3.289 %	\$710		\$710	\$62	\$772
Business License							
Landfill Administration	8	1.053 %	\$227		\$227	\$20	\$247
Cooperative Extension	1	0.132 %	\$28		\$28	\$2	\$30
Investigations	15	1.974 %	\$426		\$426	\$37	\$463
Facilities Maintenance	13	1.711 %	\$369		\$369	\$32	\$401
Wildland Fire Management	5	0.658 %	\$142		\$142	\$12	\$154
Group Medical Insurance	2	0.263 %	\$57		\$57	\$5	\$62
Water	21	2.763 %	\$596		\$596	\$52	\$648
Quality of Life	2	0.263 %	\$57		\$57	\$5	\$62
Welfare	9	1.184 %	\$255		\$255	\$22	\$277
Sub-Conservancy District	16	2.105 %	\$454		\$454	\$40	\$494
Tourism Authority	6	0.790 %	\$170		\$170	\$20	\$190
Total	760	100.000 %	\$21,570		\$21,570	\$1,757	\$23,327

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

Source: Personnel

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 %	\$182,866	(\$96,916)	\$85,950	\$14,898	\$100,848
Subtotal	100	100.000 %	\$182,866	(\$96,916)	\$85,950	\$14,898	\$100,848
Direct Billed				\$96,916	\$96,916		\$96,916
Total	100	100.000 %	\$182,866	\$0	\$182,866	\$14,898	\$197,764

(A) Alloc basis:

Direct Allocation to Group Medical Fund 570

Source:

Human Resources Salary & Wage Analysis

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 %	\$64,503	(\$17,416)	\$47,087	\$5,256	\$52,343
Subtotal	100	100.000 %	\$64,503	(\$17,416)	\$47,087	\$5,256	\$52,343
Direct Billed				\$17,416	\$17,416		\$17,416
Total	100	100.000 %	\$64,503	\$0	\$64,503	\$5,256	\$69,759

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

Source: Human Resources Salary & Wage Analysis

Carson City, Nevada

Human Resources
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Recruitment</u>	<u>Payroll</u>	<u>Benefits</u>	<u>Workers Compensation</u>
Board of Supervisors	\$170		\$170		
Clerk	\$1,419	\$1,277	\$142		
Records Management	\$1,362	\$1,277	\$85		
Treasurer	\$1,476	\$1,277	\$199		
District Attorney	\$8,289	\$7,665	\$624		
City Manager	\$85		\$85		
Finance	\$199		\$199		
Information Technology	\$277		\$277		
Purchasing	\$62		\$62		
Dispatch	\$7,651	\$6,941	\$710		
Public Works	\$3,549	\$2,777	\$772		
Facilities Maintenance	\$3,178	\$2,777	\$401		
Recorder	\$124		\$124		
Elections	\$3,024	\$2,777	\$247		
Assessor	\$185		\$185		
Welfare	\$4,441	\$4,164	\$277		
Planning	\$1,665	\$1,388	\$277		
Business License					
Sheriff Administration	\$4,441	\$4,164	\$277		
Investigations	\$463		\$463		
Sheriff Operations	\$1,513		\$1,513		
Sheriff General Services	\$216		\$216		
Detention Facility	\$5,152	\$4,164	\$988		
Trinet Grant	\$62		\$62		
Fire Administration	\$1,480	\$1,388	\$92		
Fire Operations	\$1,142		\$1,142		
Fire Prevention	\$3,024	\$2,777	\$247		
Fire Training	\$92		\$92		
Wildland Fire Management	\$154		\$154		
Juvenile Court	\$92		\$92		
Juvenile Probation	\$1,759	\$1,388	\$371		
Juvenile Detention	\$3,395	\$2,777	\$618		
Justice Court	\$926		\$926		
Alternative Sentencing	\$1,759	\$1,388	\$371		
Justice Court	\$4,164	\$4,164			
Parks Administration	\$247		\$247		
Park Maintenance	\$5,954	\$5,553	\$401		
Swimming Pool	\$34,983	\$33,316	\$1,667		
Community Center	\$9,964	\$9,717	\$247		
Recreation	\$29,800	\$29,152	\$648		
Sports	\$12,000	\$11,105	\$895		

Carson City, Nevada

Human Resources
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Recruitment</u>	<u>Payroll</u>	<u>Beneftis</u>	<u>Workers Compensation</u>
Library	\$11,753	\$11,105	\$648		
Health	\$13,574	\$12,494	\$1,080		
Landfill Administration	\$247		\$247		
Animal Services	\$5,892	\$5,553	\$339		
Cooperative Extension	\$30		\$30		
Senior Citizens	\$92		\$92		
Quality of Life	\$62		\$62		
Street Maintenance	\$6,201	\$5,553	\$648		
Commissary Fund	\$62		\$62		
Ambulance	\$18,788	\$18,047	\$741		
Stormwater Drainage	\$185		\$185		
Sewer Operation	\$3,487	\$2,777	\$710		
Water	\$2,036	\$1,388	\$648		
Building Permits	\$154		\$154		
Cemetery	\$62		\$62		
Fleet Management	\$216		\$216		
Group Medical Insurance	\$100,910		\$62	\$100,848	
Workers Compensation Ins	\$52,435		\$92		\$52,343
Tourism Authority	\$190		\$190		
Sierra Forest Fire Protect	\$2,778	\$2,778			
Sub-Conservancy District	\$3,271	\$2,777	\$494		
Subtotal	\$382,363	\$205,845	\$23,327	\$100,848	\$52,343
Direct Billed	\$114,332			\$96,916	\$17,416
Total	\$496,695	\$205,845	\$23,327	\$197,764	\$69,759

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).

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$1,559,685			\$1,559,685
Allocated additions:				
1 - Building Use Charge	\$7,122		\$7,122	
2 - Equipment Use Charge	\$91,724		\$91,724	
1010100 - Board of Supervisors	\$3,832	\$4,435	\$8,267	
1010500 - District Attorney	\$3,582	\$166	\$3,748	
1010600 - City Manager	\$10,610	\$804	\$11,414	
1010701 - Finance	\$10,198	\$715	\$10,913	
1010705 - Human Resources	\$255	\$22	\$277	
1010710 - Information Technology		\$14,146	\$14,146	
1010720 - Purchasing		\$701	\$701	
1010730 - City Hall		\$12,163	\$12,163	
1010800 - Internal Auditor		\$1,593	\$1,593	
1015034 - Facilities Maintenance		\$11,178	\$11,178	
Total allocated additions:	<u>\$127,323</u>	<u>\$45,923</u>	<u>\$173,246</u>	<u>\$173,246</u>
Total to be allocated	<u><u>\$1,687,008</u></u>	<u><u>\$45,923</u></u>		<u><u>\$1,732,931</u></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>
<u>Wages & Benefits</u>							
SALARIES & WAGES	\$736,663	\$70,572	\$82,506	\$367,963	\$116,761	\$52,450	\$46,411
FRINGE BENEFITS	\$287,830	\$27,574	\$32,237	\$143,771	\$45,621	\$20,493	\$18,134
<u>Other Expense and Cost</u>							
SERVICES & SUPPLIES	\$50,892	\$4,875	\$5,700	\$25,421	\$8,066	\$3,624	\$3,206
MAINT SERVICE CONTRACT	\$67,695	\$6,485	\$7,582	\$33,814	\$10,730	\$4,820	\$4,264
SOFTWARE MAINT CONTRACT	\$416,605				\$416,605		
Departmental Expenditures	\$1,559,685	\$109,506	\$128,025	\$570,969	\$597,783	\$81,387	\$72,015
Additions: 1st							
Other	\$127,323	\$127,323					
Functional Cost	\$1,687,008	\$236,829	\$128,025	\$570,969	\$597,783	\$81,387	\$72,015
Reallocate Admin		(\$236,829)	\$20,908	\$93,245	\$97,624	\$13,291	\$11,761
Allocable Costs	\$1,687,008		\$148,933	\$664,214	\$695,407	\$94,678	\$83,776
1st Allocation	\$1,687,008		\$148,933	\$664,214	\$695,407	\$94,678	\$83,776
Additions: 2nd							
Other	\$45,923	\$45,923					
Functional Cost	\$45,923	\$45,923					
Reallocate Admin		(\$45,923)	\$4,054	\$18,081	\$18,930	\$2,577	\$2,281
Allocable Costs	\$45,923		\$4,054	\$18,081	\$18,930	\$2,577	\$2,281
2nd Allocation	\$45,923		\$4,054	\$18,081	\$18,930	\$2,577	\$2,281
Total allocated	\$1,732,931		\$152,987	\$682,295	\$714,337	\$97,255	\$86,057

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Board of Supervisors	6	1.034 %	\$1,541		\$1,541		\$1,541
Clerk	3	0.517 %	\$770		\$770		\$770
Treasurer	6	1.034 %	\$1,541		\$1,541		\$1,541
Elections	2	0.345 %	\$514		\$514	\$16	\$530
Records Management	1	0.172 %	\$257		\$257		\$257
Recorder	4	0.690 %	\$1,027		\$1,027	\$31	\$1,058
Assessor	6	1.034 %	\$1,541		\$1,541	\$47	\$1,588
District Attorney	21	3.621 %	\$5,392		\$5,392		\$5,392
City Manager	3	0.517 %	\$770		\$770		\$770
Finance	7	1.207 %	\$1,797		\$1,797		\$1,797
Human Resources	4	0.690 %	\$1,027		\$1,027		\$1,027
Information Technology	9	1.552 %	\$2,311		\$2,311		\$2,311
Purchasing	1	0.172 %	\$257		\$257	\$8	\$265
Planning	9	1.552 %	\$2,311		\$2,311	\$70	\$2,381
Sheriff Administration	8	1.379 %	\$2,054		\$2,054	\$62	\$2,116
Sheriff Operations	49	8.448 %	\$12,582		\$12,582	\$382	\$12,964
Sheriff General Services	6	1.034 %	\$1,541		\$1,541	\$47	\$1,588
Detention Facility	32	5.517 %	\$8,217		\$8,217	\$249	\$8,466
Dispatch	22	3.793 %	\$5,649		\$5,649	\$172	\$5,821
Trinet Grant	2	0.345 %	\$514		\$514	\$16	\$530
Fire Administration	3	0.517 %	\$770		\$770	\$23	\$793
Fire Operations	37	6.379 %	\$9,501		\$9,501	\$288	\$9,789
Fire Prevention	4	0.690 %	\$1,027		\$1,027	\$31	\$1,058
Juvenile Court	3	0.517 %	\$770		\$770	\$23	\$793
Juvenile Probation	12	2.069 %	\$3,081		\$3,081	\$94	\$3,175
Juvenile Detention	14	2.414 %	\$3,595		\$3,595	\$109	\$3,704
Justice Court	29	5.000 %	\$7,447		\$7,447	\$226	\$7,673
Alternative Sentencing	8	1.379 %	\$2,054		\$2,054	\$62	\$2,116
Parks Administration	8	1.379 %	\$2,054		\$2,054	\$62	\$2,116
Park Maintenance	13	2.241 %	\$3,338		\$3,338	\$101	\$3,439
Swimming Pool	3	0.517 %	\$770		\$770	\$23	\$793
Community Center	2	0.345 %	\$514		\$514	\$16	\$530
Recreation	1	0.172 %	\$257		\$257	\$8	\$265
Sports	1	0.172 %	\$257		\$257	\$8	\$265
Library	17	2.931 %	\$4,365		\$4,365	\$133	\$4,498
Health	26	4.483 %	\$6,676		\$6,676	\$203	\$6,879
Animal Services	7	1.207 %	\$1,797		\$1,797	\$55	\$1,852
Senior Citizens	3	0.517 %	\$770		\$770	\$23	\$793
Street Maintenance	21	3.621 %	\$5,392		\$5,392	\$164	\$5,556
Commissary Fund	1	0.172 %	\$257		\$257	\$8	\$265
Ambulance	23	3.966 %	\$5,906		\$5,906	\$179	\$6,085

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Stormwater Drainage	6	1.034 %	\$1,541		\$1,541	\$47	\$1,588
Sewer Operation	21	3.621 %	\$5,392		\$5,392	\$164	\$5,556
Building Permits	5	0.862 %	\$1,284		\$1,284	\$39	\$1,323
Cemetery	2	0.345 %	\$514		\$514	\$16	\$530
Fleet Management	7	1.207 %	\$1,797		\$1,797	\$55	\$1,852
Workers Compensation Ins	3	0.517 %	\$770		\$770	\$23	\$793
Fire Training	3	0.517 %	\$770		\$770	\$23	\$793
Public Works	25	4.310 %	\$6,420		\$6,420	\$195	\$6,615
Landfill Administration	8	1.379 %	\$2,054		\$2,054	\$62	\$2,116
Investigations	13	2.241 %	\$3,338		\$3,338	\$101	\$3,439
Facilities Maintenance	12	2.069 %	\$3,081		\$3,081	\$94	\$3,175
Group Medical Insurance	1	0.172 %	\$257		\$257	\$8	\$265
Water	21	3.621 %	\$5,392		\$5,392	\$164	\$5,556
Quality of Life	2	0.345 %	\$514		\$514	\$16	\$530
Welfare	8	1.379 %	\$2,054		\$2,054	\$62	\$2,116
Sub-Conservancy District	2	0.345 %	\$514		\$514	\$16	\$530
Tourism Authority	4	0.695 %	\$1,030		\$1,030	\$30	\$1,060
Total	580	100.000 %	\$148,933		\$148,933	\$4,054	\$152,987

(A) Alloc basis:

Number Of PC's By Department using FTE's

Source:

Personnel

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Board of Supervisors	198,518	0.345 %	\$2,293		\$2,293		\$2,293
Clerk	294,352	0.512 %	\$3,400		\$3,400		\$3,400
Recorder	346,391	0.602 %	\$4,002		\$4,002	\$120	\$4,122
Records Management	102,651	0.179 %	\$1,186		\$1,186		\$1,186
Elections	188,267	0.327 %	\$2,175		\$2,175	\$65	\$2,240
Treasurer	407,544	0.709 %	\$4,708		\$4,708		\$4,708
Assessor	633,429	1.102 %	\$7,318		\$7,318	\$219	\$7,537
District Attorney	2,078,111	3.614 %	\$24,007		\$24,007		\$24,007
City Manager	360,264	0.627 %	\$4,162		\$4,162		\$4,162
Finance	529,736	0.921 %	\$6,120		\$6,120		\$6,120
Human Resources	232,803	0.405 %	\$2,689		\$2,689		\$2,689
Information Technology	1,024,493	1.782 %	\$11,835		\$11,835		\$11,835
Welfare	94,025	0.164 %	\$1,086		\$1,086	\$33	\$1,119
Planning	379,400	0.660 %	\$4,383		\$4,383	\$131	\$4,514
Business License	135,749	0.236 %	\$1,568		\$1,568	\$47	\$1,615
Code Enforcement	89,961	0.156 %	\$1,039		\$1,039	\$31	\$1,070
Sheriff Administration	829,789	1.443 %	\$9,586		\$9,586	\$287	\$9,873
Sheriff Operations	5,796,524	10.082 %	\$66,963		\$66,963	\$2,005	\$68,968
Sheriff General Services	618,737	1.076 %	\$7,148		\$7,148	\$214	\$7,362
Detention Facility	3,445,213	5.992 %	\$39,800		\$39,800	\$1,192	\$40,992
Dispatch	1,500,597	2.610 %	\$17,335		\$17,335	\$519	\$17,854
Trinet Grant	120,901	0.210 %	\$1,397		\$1,397	\$42	\$1,439
Fire Administration	205,001	0.357 %	\$2,368		\$2,368	\$71	\$2,439
Fire Operations	6,632,304	11.535 %	\$76,618		\$76,618	\$2,294	\$78,912
Fire Prevention	251,599	0.438 %	\$2,907		\$2,907	\$87	\$2,994
Fire Training	447,052	0.778 %	\$5,164		\$5,164	\$155	\$5,319
Emergency Management	111,905	0.195 %	\$1,293		\$1,293	\$39	\$1,332
Public Works	1,617,632	2.813 %	\$18,687		\$18,687	\$560	\$19,247
Juvenile Court	300,233	0.522 %	\$3,468		\$3,468	\$104	\$3,572
Juvenile Probation	1,172,789	2.040 %	\$13,548		\$13,548	\$406	\$13,954
Juvenile Detention	1,184,942	2.061 %	\$13,689		\$13,689	\$410	\$14,099
Justice Court	2,662,020	4.630 %	\$30,752		\$30,752	\$921	\$31,673
Alternative Sentencing	959,792	1.669 %	\$11,088		\$11,088	\$332	\$11,420
Parks Administration	549,887	0.956 %	\$6,352		\$6,352	\$190	\$6,542
Park Maintenance	766,376	1.333 %	\$8,853		\$8,853	\$265	\$9,118
Swimming Pool	412,301	0.717 %	\$4,763		\$4,763	\$143	\$4,906
Community Center	198,039	0.344 %	\$2,288		\$2,288	\$69	\$2,357
Recreation	312,543	0.544 %	\$3,611		\$3,611	\$108	\$3,719
Sports	172,924	0.301 %	\$1,998		\$1,998	\$60	\$2,058
Library	1,085,172	1.887 %	\$12,536		\$12,536	\$375	\$12,911
Health	300,716	0.523 %	\$3,474		\$3,474	\$104	\$3,578

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Landfill Administration	755,385	1.314 %	\$8,726		\$8,726	\$261	\$8,987
Medical	90,790	0.158 %	\$1,049		\$1,049	\$31	\$1,080
Environmental Health	217,080	0.378 %	\$2,508		\$2,508	\$75	\$2,583
Animal Services	486,975	0.847 %	\$5,626		\$5,626	\$168	\$5,794
Senior Citizens	290,033	0.504 %	\$3,351		\$3,351	\$100	\$3,451
Traffic/Transportation	68,618	0.119 %	\$793		\$793	\$24	\$817
Regional Transportation	27,817	0.048 %	\$321		\$321	\$10	\$331
Quality of Life	448,792	0.781 %	\$5,185		\$5,185	\$155	\$5,340
Street Maintenance	1,676,617	2.916 %	\$19,369		\$19,369	\$580	\$19,949
Grant Fund	2,547,636	4.431 %	\$29,431		\$29,431	\$881	\$30,312
Commissary Fund	73,844	0.128 %	\$853		\$853	\$26	\$879
Residential Construction	1,276	0.002 %	\$15		\$15		\$15
Ambulance	2,389,719	4.156 %	\$27,607		\$27,607	\$827	\$28,434
Stormwater Drainage	215,938	0.376 %	\$2,495		\$2,495	\$75	\$2,570
Sewer Operation	1,893,537	3.293 %	\$21,875		\$21,875	\$655	\$22,530
Water	2,008,635	3.494 %	\$23,204		\$23,204	\$695	\$23,899
Building Permits	315,043	0.548 %	\$3,639		\$3,639	\$109	\$3,748
Cemetery	139,598	0.243 %	\$1,613		\$1,613	\$48	\$1,661
Fleet Management	557,073	0.969 %	\$6,435		\$6,435	\$193	\$6,628
Group Medical Insurance	259,105	0.451 %	\$2,993		\$2,993	\$90	\$3,083
Workers Compensation Ins	125,873	0.219 %	\$1,454		\$1,454	\$44	\$1,498
Insurance Fund	105,472	0.183 %	\$1,218		\$1,218	\$36	\$1,254
Redevelopment	226,710	0.394 %	\$2,619		\$2,619	\$78	\$2,697
Tourism Authority	344,876	0.600 %	\$3,984		\$3,984	\$119	\$4,103
Sub-Conservancy District	402,406	0.700 %	\$4,649		\$4,649	\$139	\$4,788
Investigations	1,760,860	3.063 %	\$20,342		\$20,342	\$609	\$20,951
Ice Rink	31,456	0.055 %	\$363		\$363	\$11	\$374
Cooperative Extension	4,489	0.008 %	\$52		\$52	\$2	\$54
Wildland Fire Management	141,663	0.246 %	\$1,637		\$1,637	\$49	\$1,686
Carson City Transit	84,296	0.147 %	\$974		\$974	\$29	\$1,003
Purchasing	123,248	0.214 %	\$1,424		\$1,424	\$43	\$1,467
Redevelopment Tax	1,856	0.003 %	\$21		\$21	\$1	\$22
Facilities Maintenance	928,780	1.615 %	\$10,732		\$10,732	\$320	\$11,052
Total	57,496,178	100.000 %	\$664,214		\$664,214	\$18,081	\$682,295

(A) Alloc basis:

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

Source:

Expenditure Worksheet

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	18,971	4.554 %	\$31,667		\$31,667	\$909	\$32,576
Finance	13,062	3.135 %	\$21,803		\$21,803		\$21,803
Fire Administration	13,508	3.242 %	\$22,548		\$22,548	\$647	\$23,195
Health	5,411	1.299 %	\$9,032		\$9,032	\$259	\$9,291
Juvenile Probation	616	0.148 %	\$1,028		\$1,028	\$30	\$1,058
Sheriff Administration	164,743	39.544 %	\$274,994		\$274,994	\$7,890	\$282,884
Treasurer	4,947	1.187 %	\$8,258		\$8,258		\$8,258
All Other	137,657	33.043 %	\$229,781		\$229,781	\$6,592	\$236,373
Planning	8,034	1.928 %	\$13,411		\$13,411	\$385	\$13,796
Purchasing	3,952	0.949 %	\$6,597		\$6,597	\$189	\$6,786
Justice Court	36,051	8.654 %	\$60,177		\$60,177	\$1,726	\$61,903
Landfill Administration	616	0.148 %	\$1,028		\$1,028	\$30	\$1,058
Facilities Maintenance	3,749	0.900 %	\$6,258		\$6,258	\$180	\$6,438
Human Resources	300	0.072 %	\$501		\$501		\$501
Clerk	1,971	0.473 %	\$3,290		\$3,290		\$3,290
Recorder	1,971	0.473 %	\$3,290		\$3,290	\$93	\$3,383
Records Management	1,045	0.251 %	\$1,744		\$1,744		\$1,744
Total	416,604	100.000 %	\$695,407		\$695,407	\$18,930	\$714,337

(A) Alloc basis:

Cost of Contracted Services Identified By Department

Source:

Software Maintenance Account Activity Listing

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	<u>100</u>	<u>100.000 %</u>	<u>\$94,678</u>		<u>\$94,678</u>	<u>\$2,577</u>	<u>\$97,255</u>
Total	<u>100</u>	<u>100.000 %</u>	<u>\$94,678</u>		<u>\$94,678</u>	<u>\$2,577</u>	<u>\$97,255</u>

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

Source: Salary & Wage Analysis

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 %	\$83,776		\$83,776	\$2,281	\$86,057
Total	100	100.000 %	\$83,776		\$83,776	\$2,281	\$86,057

(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	\$3,834	\$1,541	\$2,293			
Clerk	\$7,460	\$770	\$3,400	\$3,290		
Records Management	\$3,187	\$257	\$1,186	\$1,744		
Treasurer	\$14,507	\$1,541	\$4,708	\$8,258		
District Attorney	\$29,399	\$5,392	\$24,007			
City Manager	\$4,932	\$770	\$4,162			
Finance	\$29,720	\$1,797	\$6,120	\$21,803		
Human Resources	\$4,217	\$1,027	\$2,689	\$501		
Information Technology	\$14,146	\$2,311	\$11,835			
Purchasing	\$8,518	\$265	\$1,467	\$6,786		
Dispatch	\$23,675	\$5,821	\$17,854			
Public Works	\$25,862	\$6,615	\$19,247			
Facilities Maintenance	\$20,665	\$3,175	\$11,052	\$6,438		
Recorder	\$8,563	\$1,058	\$4,122	\$3,383		
Elections	\$2,770	\$530	\$2,240			
Assessor	\$41,701	\$1,588	\$7,537	\$32,576		
Welfare	\$3,235	\$2,116	\$1,119			
Planning	\$20,691	\$2,381	\$4,514	\$13,796		
Business License	\$1,615		\$1,615			
Code Enforcement	\$1,070		\$1,070			
Sheriff Administration	\$392,128	\$2,116	\$9,873	\$282,884	\$97,255	
Investigations	\$24,390	\$3,439	\$20,951			
Sheriff Operations	\$81,932	\$12,964	\$68,968			
Sheriff General Services	\$8,950	\$1,588	\$7,362			
Detention Facility	\$49,458	\$8,466	\$40,992			
Trinet Grant	\$1,969	\$530	\$1,439			
Fire Administration	\$112,484	\$793	\$2,439	\$23,195		\$86,057
Fire Operations	\$88,701	\$9,789	\$78,912			
Fire Prevention	\$4,052	\$1,058	\$2,994			
Fire Training	\$6,112	\$793	\$5,319			
Emergency Management	\$1,332		\$1,332			
Wildland Fire Management	\$1,686		\$1,686			
Juvenile Court	\$4,365	\$793	\$3,572			
Juvenile Probation	\$18,187	\$3,175	\$13,954	\$1,058		
Juvenile Detention	\$17,803	\$3,704	\$14,099			
Justice Court	\$101,249	\$7,673	\$31,673	\$61,903		
Alternative Sentencing	\$13,536	\$2,116	\$11,420			
Parks Administration	\$8,658	\$2,116	\$6,542			
Park Maintenance	\$12,557	\$3,439	\$9,118			
Swimming Pool	\$5,699	\$793	\$4,906			
Community Center	\$2,887	\$530	\$2,357			

Information Technology
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>PC/Telephone Support</u>	<u>Citywide Support</u>	<u>Contract Services</u>	<u>Sheriff</u>	<u>Fire</u>
Recreation	\$3,984	\$265	\$3,719			
Ice Rink	\$374		\$374			
Sports	\$2,323	\$265	\$2,058			
Library	\$17,409	\$4,498	\$12,911			
Health	\$19,748	\$6,879	\$3,578	\$9,291		
Landfill Administration	\$12,161	\$2,116	\$8,987	\$1,058		
Medical	\$1,080		\$1,080			
Environmental Health	\$2,583		\$2,583			
Animal Services	\$7,646	\$1,852	\$5,794			
Cooperative Extension	\$54		\$54			
Senior Citizens	\$4,244	\$793	\$3,451			
Carson City Transit	\$1,003		\$1,003			
Traffic/Transportation	\$817		\$817			
Regional Transportation	\$331		\$331			
Quality of Life	\$5,870	\$530	\$5,340			
Street Maintenance	\$25,505	\$5,556	\$19,949			
Grant Fund	\$30,312		\$30,312			
Commissary Fund	\$1,144	\$265	\$879			
Residential Construction	\$15		\$15			
Ambulance	\$34,519	\$6,085	\$28,434			
Stormwater Drainage	\$4,158	\$1,588	\$2,570			
Sewer Operation	\$28,086	\$5,556	\$22,530			
Water	\$29,455	\$5,556	\$23,899			
Building Permits	\$5,071	\$1,323	\$3,748			
Cemetery	\$2,191	\$530	\$1,661			
Fleet Management	\$8,480	\$1,852	\$6,628			
Group Medical Insurance	\$3,348	\$265	\$3,083			
Workers Compensation Ins	\$2,291	\$793	\$1,498			
Insurance Fund	\$1,254		\$1,254			
Redevelopment	\$2,697		\$2,697			
Redevelopment Tax	\$22		\$22			
Tourism Authority	\$5,163	\$1,060	\$4,103			
Sub-Conservancy District	\$5,318	\$530	\$4,788			
All Other	\$236,373			\$236,373		
Total	\$1,732,931	\$152,987	\$682,295	\$714,337	\$97,255	\$86,057

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.
- **Mail** – These costs represent time spent distributing interoffice services (mail and bank deposits). Costs are allocated based on FTE's by department/fund.

Prepared by:

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$126,703			\$126,703
Allocated additions:				
2 - Equipment Use Charge	\$1,305		\$1,305	
1010100 - Board of Supervisors	\$311	\$360	\$671	
1010500 - District Attorney	\$7,421	\$343	\$7,764	
1010600 - City Manager	\$862	\$65	\$927	
1010701 - Finance	\$8,953	\$604	\$9,557	
1010705 - Human Resources	\$57	\$5	\$62	
1010710 - Information Technology	\$8,278	\$240	\$8,518	
1010720 - Purchasing		\$32	\$32	
1010800 - Internal Auditor		\$129	\$129	
Total allocated additions:	<u>\$27,187</u>	<u>\$1,778</u>	<u>\$28,965</u>	<u>\$28,965</u>
Total to be allocated	<u><u>\$153,890</u></u>	<u><u>\$1,778</u></u>		<u><u>\$155,668</u></u>

Purchasing
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>	<u>Mail</u>
<u>Wages & Benefits</u>					
SALARIES & WAGES	\$86,723		\$15,263	\$61,044	\$10,416
FRINGE BENEFITS	\$36,525		\$6,428	\$25,710	\$4,387
<u>Other Expense and Cost</u>					
SERVICES & SUPPLIES	\$3,455		\$608	\$2,432	\$415
Departmental Expenditures	\$126,703		\$22,299	\$89,186	\$15,218
Additions: 1st					
Other	\$27,187	\$27,187			
Functional Cost	\$153,890	\$27,187	\$22,299	\$89,186	\$15,218
Reallocate Admin		(\$27,187)	\$4,785	\$19,137	\$3,265
Allocable Costs	\$153,890		\$27,084	\$108,323	\$18,483
1st Allocation	\$153,890		\$27,084	\$108,323	\$18,483
Additions: 2nd					
Other	\$1,778	\$1,778			
Functional Cost	\$1,778	\$1,778			
Reallocate Admin		(\$1,778)	\$313	\$1,252	\$213
Allocable Costs	\$1,778		\$313	\$1,252	\$213
2nd Allocation	\$1,778		\$313	\$1,252	\$213
Total allocated	\$155,668		\$27,397	\$109,575	\$18,696

Purchasing
Detail allocation of
General Purchasing

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Board of Supervisors	16,419	0.047 %	\$13		\$13		\$13
Clerk	21,940	0.063 %	\$17		\$17		\$17
Recorder	39,557	0.113 %	\$31		\$31		\$31
Records Management	13,860	0.040 %	\$11		\$11		\$11
Public Safety Complex	273,594	0.782 %	\$212		\$212		\$212
Elections	53,029	0.151 %	\$41		\$41		\$41
Treasurer	40,581	0.116 %	\$31		\$31		\$31
Assessor	54,066	0.154 %	\$42		\$42	\$1	\$43
District Attorney	87,810	0.251 %	\$68		\$68		\$68
City Manager	159,284	0.455 %	\$123		\$123		\$123
Economic Development	670,035	1.914 %	\$518		\$518	\$6	\$524
Finance	76,714	0.219 %	\$59		\$59		\$59
Human Resources	46,749	0.134 %	\$36		\$36		\$36
Information Technology	535,192	1.529 %	\$414		\$414		\$414
Geographic Information Systems	270,067	0.771 %	\$209		\$209		\$212
City Hall	78,552	0.224 %	\$61		\$61	\$1	\$62
Welfare	172,251	0.492 %	\$133		\$133	\$2	\$135
Internal Auditor	78,623	0.225 %	\$61		\$61	\$1	\$62
Planning	41,539	0.119 %	\$32		\$32		\$32
Sheriff Administration	392,663	1.122 %	\$304		\$304	\$4	\$308
Sheriff Operations	365,064	1.043 %	\$282		\$282	\$3	\$285
Sheriff General Services	48,424	0.138 %	\$37		\$37		\$37
Detention Facility	333,168	0.952 %	\$258		\$258	\$3	\$261
Dispatch	149,376	0.427 %	\$116		\$116	\$1	\$117
Trinet Grant	14,086	0.040 %	\$11		\$11		\$11
Fire Administration	93,624	0.267 %	\$72		\$72	\$1	\$73
Warren Engine Co. No. 1	3,093	0.009 %	\$2		\$2		\$2
Fire Operations	446,313	1.275 %	\$345		\$345	\$4	\$349
Fire Prevention	18,402	0.053 %	\$14		\$14		\$14
Fire Training	75,862	0.217 %	\$59		\$59	\$1	\$60
Juvenile Court	112,756	0.322 %	\$87		\$87	\$1	\$88
Juvenile Probation	178,199	0.509 %	\$138		\$138	\$2	\$140
Juvenile Detention	89,449	0.256 %	\$69		\$69	\$1	\$70
Justice Court	356,792	1.019 %	\$276		\$276	\$3	\$279
Alternative Sentencing	102,182	0.292 %	\$79		\$79	\$1	\$80
Parks Administration	24,783	0.071 %	\$19		\$19		\$19
Park Maintenance	294,399	0.841 %	\$228		\$228	\$3	\$231
Grants, Gifts, Donations	132,603	0.379 %	\$103		\$103	\$1	\$104
Swimming Pool	198,686	0.568 %	\$154		\$154	\$2	\$156
Community Center	122,866	0.351 %	\$95		\$95	\$1	\$96
Recreation	35,672	0.102 %	\$28		\$28		\$28

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Pony Express Pavilion	20,005	0.057 %	\$15		\$15		\$15
Sports	163,094	0.466 %	\$126		\$126	\$2	\$128
Library	392,390	1.121 %	\$304		\$304	\$4	\$308
Health	190,491	0.544 %	\$147		\$147	\$2	\$149
Animal Services	137,712	0.393 %	\$107		\$107	\$1	\$108
Cooperative Extension	154,131	0.440 %	\$119		\$119	\$1	\$120
Supplemental Indigent	1,185,537	3.387 %	\$917		\$917	\$11	\$928
Senior Citizens	140,504	0.401 %	\$109		\$109	\$1	\$110
Carson City Transit	847,003	2.420 %	\$655		\$655	\$8	\$663
Library Gift	57,363	0.164 %	\$44		\$44	\$1	\$45
Administrative Assessment	66,131	0.189 %	\$51		\$51	\$1	\$52
Traffic/Transportation	3,870	0.011 %	\$3		\$3		\$3
Regional Transportation	28,698	0.082 %	\$22		\$22		\$22
Street Maintenance	1,617,632	4.621 %	\$1,252		\$1,252	\$15	\$1,267
Commissary Fund	185,453	0.530 %	\$143		\$143	\$2	\$145
Capital Facilities	2,318	0.007 %	\$2		\$2		\$2
Residential Construction	3,067	0.009 %	\$2		\$2		\$2
Ambulance	1,483,271	4.237 %	\$1,148		\$1,148	\$14	\$1,162
Stormwater Drainage	121,596	0.347 %	\$94		\$94	\$1	\$95
Sewer Operation	1,997,739	5.707 %	\$1,546		\$1,546	\$19	\$1,565
Water	3,051,972	8.718 %	\$2,361		\$2,361	\$28	\$2,389
Building Permits	52,507	0.150 %	\$41		\$41		\$41
Cemetery	20,078	0.057 %	\$16		\$16		\$16
Fleet Management	578,666	1.653 %	\$448		\$448	\$5	\$453
Group Medical Insurance	7,465,760	21.327 %	\$5,776		\$5,776	\$69	\$5,845
Workers Compensation Ins	713,088	2.037 %	\$552		\$552	\$7	\$559
Insurance Fund	1,002,328	2.863 %	\$775		\$775	\$9	\$784
Redevelopment	95,889	0.274 %	\$74		\$74	\$1	\$75
Redevelopment Revolving	99,315	0.284 %	\$77		\$77	\$1	\$78
Tricounty Railway	268,935	0.768 %	\$208		\$208	\$2	\$210
Sierra Forest Fire Protect	850,494	2.430 %	\$658		\$658	\$8	\$666
Controller Trust Fund	5,949	0.017 %	\$5		\$5		\$5
Grant Fund	862,824	2.465 %	\$668		\$668	\$8	\$676
Emergency Management	23,647	0.068 %	\$18		\$18		\$18
Public Works	65,751	0.188 %	\$51		\$51	\$1	\$52
Quality of Life	235,451	0.673 %	\$182		\$182	\$2	\$184
Business License	9,398	0.027 %	\$7		\$7		\$7
Code Enforcement	764	0.002 %	\$1		\$1		\$1
Landfill Administration	648,248	1.852 %	\$502		\$502	\$6	\$508
Medical	266,034	0.760 %	\$206		\$206	\$2	\$208
Environmental Health	8,571	0.024 %	\$7		\$7		\$7

Purchasing
Detail allocation of
General Purchasing

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Investigations	261,081	0.746 %	\$202		\$202	\$2	\$204
Justice Court	376,745	1.076 %	\$291		\$291	\$3	\$294
Ice Rink	43,280	0.124 %	\$33		\$33		\$33
Northgate	32,020	0.091 %	\$25		\$25		\$25
Debt Svc-Carson City	631,256	1.803 %	\$488		\$488	\$6	\$494
Capital Projects	138,771	0.396 %	\$107		\$107	\$1	\$108
911 Surcharge	112,163	0.320 %	\$87		\$87	\$1	\$88
Public Defender	1,366,126	3.903 %	\$1,057		\$1,057	\$13	\$1,070
Wildland Fire Management	226,563	0.647 %	\$175		\$175	\$2	\$177
School Debt Service	500	0.001 %					
Tourism Authority	930	0.003 %	\$1		\$1		\$1
Facilities Maintenance	374,462	1.068 %	\$291		\$291	\$7	\$298
Total	35,005,895	100.000 %	\$27,084		\$27,084	\$313	\$27,397

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

Source: General Ledger

Purchasing
Detail allocation of
Purchasing Contracts

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Park Maintenance	249,990	9.501 %	\$10,291		\$10,291	\$119	\$10,410
Grants, Gifts, Donations	24,999	0.950 %	\$1,029		\$1,029	\$12	\$1,041
Landfill Administration	112,530	4.277 %	\$4,633		\$4,633	\$54	\$4,687
Supplemental Indigent	140,000	5.321 %	\$5,763		\$5,763	\$67	\$5,830
Capital Projects	55,874	2.123 %	\$2,300		\$2,300	\$27	\$2,327
Regional Transportation	11,091	0.422 %	\$457		\$457	\$5	\$462
Quality of Life	310,605	11.804 %	\$12,787		\$12,787	\$148	\$12,935
Street Maintenance	105,319	4.003 %	\$4,336		\$4,336	\$50	\$4,386
Grant Fund	61,135	2.323 %	\$2,517		\$2,517	\$29	\$2,546
Sewer Operation	42,304	1.608 %	\$1,742		\$1,742	\$20	\$1,762
Sewer Capitalization	222,654	8.462 %	\$9,166		\$9,166	\$106	\$9,272
Water	584,818	22.225 %	\$24,075		\$24,075	\$278	\$24,353
Redevelopment	10,000	0.380 %	\$412		\$412	\$5	\$417
Facilities Maintenance	699,976	26.601 %	\$28,815		\$28,815	\$332	\$29,147
Total	2,631,295	100.000 %	\$108,323		\$108,323	\$1,252	\$109,575

(A) Alloc basis: Purchasing Contracts by Department/Fund

Source: Purchasing

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Board of Supervisors	6	1.034 %	\$191		\$191		\$191
Clerk	3	0.517 %	\$96		\$96		\$96
Treasurer	6	1.034 %	\$191		\$191		\$191
Elections	2	0.345 %	\$64		\$64	\$1	\$65
Records Management	1	0.172 %	\$32		\$32		\$32
Recorder	4	0.690 %	\$127		\$127	\$2	\$129
Assessor	6	1.034 %	\$191		\$191	\$2	\$193
District Attorney	21	3.621 %	\$669		\$669		\$669
City Manager	3	0.517 %	\$96		\$96		\$96
Finance	7	1.207 %	\$223		\$223		\$223
Human Resources	4	0.690 %	\$127		\$127		\$127
Information Technology	9	1.552 %	\$287		\$287		\$287
Purchasing	1	0.172 %	\$32		\$32		\$32
Planning	9	1.552 %	\$287		\$287	\$4	\$291
Sheriff Administration	8	1.379 %	\$255		\$255	\$3	\$258
Sheriff Operations	49	8.448 %	\$1,561		\$1,561	\$20	\$1,581
Sheriff General Services	6	1.034 %	\$191		\$191	\$2	\$193
Detention Facility	32	5.517 %	\$1,020		\$1,020	\$13	\$1,033
Dispatch	22	3.793 %	\$701		\$701	\$9	\$710
Trinet Grant	2	0.345 %	\$64		\$64	\$1	\$65
Fire Administration	3	0.517 %	\$96		\$96	\$1	\$97
Fire Operations	37	6.379 %	\$1,179		\$1,179	\$15	\$1,194
Fire Prevention	4	0.690 %	\$127		\$127	\$2	\$129
Juvenile Court	3	0.517 %	\$96		\$96	\$1	\$97
Juvenile Probation	12	2.069 %	\$382		\$382	\$5	\$387
Juvenile Detention	14	2.414 %	\$446		\$446	\$6	\$452
Justice Court	29	5.000 %	\$924		\$924	\$12	\$936
Alternative Sentencing	8	1.379 %	\$255		\$255	\$3	\$258
Parks Administration	8	1.379 %	\$255		\$255	\$3	\$258
Park Maintenance	13	2.241 %	\$414		\$414	\$5	\$419
Swimming Pool	3	0.517 %	\$96		\$96	\$1	\$97
Community Center	2	0.345 %	\$64		\$64	\$1	\$65
Recreation	1	0.172 %	\$32		\$32		\$32
Sports	1	0.172 %	\$32		\$32		\$32
Library	17	2.931 %	\$542		\$542	\$7	\$549
Health	26	4.483 %	\$829		\$829	\$11	\$840
Animal Services	7	1.207 %	\$223		\$223	\$3	\$226
Senior Citizens	3	0.517 %	\$96		\$96	\$1	\$97
Street Maintenance	21	3.621 %	\$669		\$669	\$9	\$678
Commissary Fund	1	0.172 %	\$32		\$32		\$32
Ambulance	23	3.966 %	\$733		\$733	\$9	\$742

Purchasing
Detail allocation of
Mail

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Stormwater Drainage	6	1.034 %	\$191		\$191	\$2	\$193
Sewer Operation	21	3.621 %	\$669		\$669	\$9	\$678
Building Permits	5	0.862 %	\$159		\$159	\$2	\$161
Cemetery	2	0.345 %	\$64		\$64	\$1	\$65
Fleet Management	7	1.207 %	\$223		\$223	\$3	\$226
Workers Compensation Ins	3	0.517 %	\$96		\$96	\$1	\$97
Fire Training	3	0.517 %	\$96		\$96	\$1	\$97
Public Works	25	4.310 %	\$797		\$797	\$10	\$807
Landfill Administration	8	1.379 %	\$255		\$255	\$3	\$258
Investigations	13	2.241 %	\$414		\$414	\$5	\$419
Facilities Maintenance	12	2.069 %	\$382		\$382	\$5	\$387
Group Medical Insurance	1	0.172 %	\$32		\$32		\$32
Water	21	3.621 %	\$669		\$669	\$9	\$678
Quality of Life	2	0.345 %	\$64		\$64	\$1	\$65
Welfare	8	1.379 %	\$255		\$255	\$3	\$258
Sub-Conservancy District	2	0.345 %	\$64		\$64	\$1	\$65
Tourism Authority	4	0.695 %	\$126		\$126	\$5	\$131
Total	580	100.000 %	\$18,483		\$18,483	\$213	\$18,696

(A) Alloc basis: Number of FTE by Department/Fund

Source:

Purchasing
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>	<u>Mail</u>
Board of Supervisors	\$204	\$13		\$191
Clerk	\$113	\$17		\$96
Records Management	\$43	\$11		\$32
Public Safety Complex	\$212	\$212		
Treasurer	\$222	\$31		\$191
District Attorney	\$737	\$68		\$669
City Manager	\$219	\$123		\$96
Finance	\$282	\$59		\$223
Human Resources	\$163	\$36		\$127
Information Technology	\$701	\$414		\$287
Purchasing	\$32			\$32
City Hall	\$62	\$62		
Internal Auditor	\$62	\$62		
Dispatch	\$827	\$117		\$710
Public Works	\$859	\$52		\$807
Facilities Maintenance	\$29,832	\$298	\$29,147	\$387
Recorder	\$160	\$31		\$129
Elections	\$106	\$41		\$65
Assessor	\$236	\$43		\$193
Public Defender	\$1,070	\$1,070		
Economic Development	\$524	\$524		
Geographic Information Systems	\$212	\$212		
Northgate	\$25	\$25		
Welfare	\$393	\$135		\$258
Planning	\$323	\$32		\$291
Business License	\$7	\$7		
Code Enforcement	\$1	\$1		
Sheriff Administration	\$566	\$308		\$258
Investigations	\$623	\$204		\$419
Sheriff Operations	\$1,866	\$285		\$1,581
Sheriff General Services	\$230	\$37		\$193
Detention Facility	\$1,294	\$261		\$1,033
Trinet Grant	\$76	\$11		\$65
Fire Administration	\$170	\$73		\$97
Warren Engine Co. No. 1	\$2	\$2		
Fire Operations	\$1,543	\$349		\$1,194
Fire Prevention	\$143	\$14		\$129
Fire Training	\$157	\$60		\$97
Emergency Management	\$18	\$18		
Wildland Fire Management	\$177	\$177		
Juvenile Court	\$185	\$88		\$97

Carson City, Nevada

Purchasing
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>	<u>Mail</u>
Juvenile Probation	\$527	\$140		\$387
Juvenile Detention	\$522	\$70		\$452
Justice Court	\$1,215	\$279		\$936
Alternative Sentencing	\$338	\$80		\$258
Justice Court	\$294	\$294		
Parks Administration	\$277	\$19		\$258
Park Maintenance	\$11,060	\$231	\$10,410	\$419
Grants, Gifts, Donations	\$1,145	\$104	\$1,041	
Swimming Pool	\$253	\$156		\$97
Community Center	\$161	\$96		\$65
Recreation	\$60	\$28		\$32
Pony Express Pavilion	\$15	\$15		
Ice Rink	\$33	\$33		
Sports	\$160	\$128		\$32
Library	\$857	\$308		\$549
Health	\$989	\$149		\$840
Landfill Administration	\$5,453	\$508	\$4,687	\$258
Medical	\$208	\$208		
Environmental Health	\$7	\$7		
Animal Services	\$334	\$108		\$226
Cooperative Extension	\$120	\$120		
Supplemental Indigent	\$6,758	\$928	\$5,830	
Capital Projects	\$2,435	\$108	\$2,327	
Senior Citizens	\$207	\$110		\$97
Carson City Transit	\$663	\$663		
Library Gift	\$45	\$45		
Administrative Assessment	\$52	\$52		
Traffic/Transportation	\$3	\$3		
Regional Transportation	\$484	\$22	\$462	
Quality of Life	\$13,184	\$184	\$12,935	\$65
Street Maintenance	\$6,331	\$1,267	\$4,386	\$678
Grant Fund	\$3,222	\$676	\$2,546	
Commissary Fund	\$177	\$145		\$32
911 Surcharge	\$88	\$88		
Capital Facilities	\$2	\$2		
Residential Construction	\$2	\$2		
Debt Svc-Carson City	\$494	\$494		
Ambulance	\$1,904	\$1,162		\$742
Stormwater Drainage	\$288	\$95		\$193
Sewer Operation	\$4,005	\$1,565	\$1,762	\$678
Sewer Capitalization	\$9,272		\$9,272	

Purchasing
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>	<u>Mail</u>
Water	\$27,420	\$2,389	\$24,353	\$678
Building Permits	\$202	\$41		\$161
Cemetery	\$81	\$16		\$65
Fleet Management	\$679	\$453		\$226
Group Medical Insurance	\$5,877	\$5,845		\$32
Workers Compensation Ins	\$656	\$559		\$97
Insurance Fund	\$784	\$784		
Redevelopment	\$492	\$75	\$417	
Redevelopment Revolving	\$78	\$78		
School Debt Service				
Tourism Authority	\$132	\$1		\$131
Tricounty Railway	\$210	\$210		
Sierra Forest Fire Protect	\$666	\$666		
Sub-Conservancy District	\$65			\$65
Controller Trust Fund	\$5	\$5		
Total	\$155,668	\$27,397	\$109,575	\$18,696

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.

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$78,552			\$78,552
Allocated additions:				
1010100 - Board of Supervisors	\$193	\$223	\$416	
1010600 - City Manager	\$534	\$40	\$574	
1010701 - Finance	\$721	\$50	\$771	
1010720 - Purchasing	\$61	\$1	\$62	
1010800 - Internal Auditor		\$80	\$80	
Total allocated additions:	<u>\$1,509</u>	<u>\$394</u>	<u>\$1,903</u>	<u>\$1,903</u>
Total to be allocated	<u><u>\$80,061</u></u>	<u><u>\$394</u></u>		<u><u>\$80,455</u></u>

	<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	\$24,678			\$24,678
POWER	\$38,632		\$38,632	
HEATING	\$9,009		\$9,009	
R&M SERVICES	\$6,233			\$6,233
Departmental Expenditures	\$78,552		\$47,641	\$30,911
Additions: 1st				
Other	\$1,509	\$1,509		
Functional Cost	\$80,061	\$1,509	\$47,641	\$30,911
Reallocate Admin		(\$1,509)	\$915	\$594
Allocable Costs	\$80,061		\$48,556	\$31,505
1st Allocation	\$80,061		\$48,556	\$31,505
Additions: 2nd				
Other	\$394	\$394		
Functional Cost	\$394	\$394		
Reallocate Admin		(\$394)	\$239	\$155
Allocable Costs	\$394		\$239	\$155
2nd Allocation	\$394		\$239	\$155
Total allocated	\$80,455		\$48,795	\$31,660

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 %	\$2,321		\$2,321		\$2,321
Treasurer	1,882	12.831 %	\$6,230		\$6,230		\$6,230
Assessor	1,412	9.626 %	\$4,674		\$4,674	\$155	\$4,829
City Manager	3,279	22.355 %	\$10,855		\$10,855		\$10,855
Finance	1,548	10.554 %	\$5,124		\$5,124		\$5,124
Human Resources	3,052	20.807 %	\$10,103		\$10,103		\$10,103
Information Technology	2,027	13.819 %	\$6,710		\$6,710		\$6,710
Internal Auditor	142	0.968 %	\$470		\$470	\$16	\$486
Group Medical Insurance	164	1.118 %	\$543		\$543	\$18	\$561
Workers Compensation Ins	461	3.143 %	\$1,526		\$1,526	\$50	\$1,576
Total	14,668	100.000 %	\$48,556		\$48,556	\$239	\$48,795

(A) Alloc basis:

Total Square Footage Occupied By Department

Source:

Facilities Maintenance

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	6	11.538 %	\$3,635		\$3,635		\$3,635
Treasurer	6	11.538 %	\$3,635		\$3,635		\$3,635
Assessor	6	11.538 %	\$3,635		\$3,635	\$55	\$3,690
City Manager	3	5.769 %	\$1,818		\$1,818		\$1,818
Finance	7	13.462 %	\$4,241		\$4,241		\$4,241
Human Resources	4	7.692 %	\$2,423		\$2,423		\$2,423
Information Technology	9	17.308 %	\$5,453		\$5,453		\$5,453
Workers Compensation Ins	3	5.769 %	\$1,818		\$1,818	\$27	\$1,845
Welfare	8	15.386 %	\$4,847		\$4,847	\$73	\$4,920
Total	52	100.000 %	\$31,505		\$31,505	\$155	\$31,660

(A) Alloc basis:

Number Of Positions By Department/Fund

Source:

Human Resources

Carson City, Nevada

City Hall
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Utilities</u>	<u>Common Costs</u>
Board of Supervisors	\$5,956	\$2,321	\$3,635
Treasurer	\$9,865	\$6,230	\$3,635
City Manager	\$12,673	\$10,855	\$1,818
Finance	\$9,365	\$5,124	\$4,241
Human Resources	\$12,526	\$10,103	\$2,423
Information Technology	\$12,163	\$6,710	\$5,453
Internal Auditor	\$486	\$486	
Assessor	\$8,519	\$4,829	\$3,690
Welfare	\$4,920		\$4,920
Group Medical Insurance	\$561	\$561	
Workers Compensation Ins	\$3,421	\$1,576	\$1,845
Total	\$80,455	\$48,795	\$31,660

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.

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$78,623			\$78,623
Allocated additions:				
1 - Building Use Charge	\$499		\$499	
1010100 - Board of Supervisors	\$193	\$224	\$417	
1010212 - Clerk	\$13,304	\$4,677	\$17,981	
1010600 - City Manager	\$535	\$41	\$576	
1010701 - Finance	\$722	\$50	\$772	
1010720 - Purchasing	\$61	\$1	\$62	
1010730 - City Hall	\$470	\$16	\$486	
1015034 - Facilities Maintenance		\$783	\$783	
Total allocated additions:	\$15,784	\$5,792	\$21,576	\$21,576
Total to be allocated	\$94,407	\$5,792		\$100,199

	<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	\$78,623		\$78,623
Departmental Expenditures	\$78,623		\$78,623
Additions: 1st			
Other	\$15,784	\$15,784	
Functional Cost	\$94,407	\$15,784	\$78,623
Reallocate Admin		(\$15,784)	\$15,784
Allocable Costs	\$94,407		\$94,407
1st Allocation	\$94,407		\$94,407
Additions: 2nd			
Other	\$5,792	\$5,792	
Functional Cost	\$5,792	\$5,792	
Reallocate Admin		(\$5,792)	\$5,792
Allocable Costs	\$5,792		\$5,792
2nd Allocation	\$5,792		\$5,792
Total allocated	\$100,199		\$100,199

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Board of Supervisors	214,937	0.233 %	\$220		\$220		\$220
Clerk	316,292	0.342 %	\$323		\$323		\$323
Recorder	385,948	0.418 %	\$394		\$394	\$26	\$420
Records Management	116,511	0.126 %	\$119		\$119		\$119
Public Safety Complex	273,594	0.296 %	\$279		\$279		\$279
Elections	241,296	0.261 %	\$246		\$246	\$16	\$262
Treasurer	448,125	0.485 %	\$458		\$458		\$458
Assessor	687,495	0.744 %	\$702		\$702	\$46	\$748
District Attorney	2,165,921	2.343 %	\$2,212		\$2,212		\$2,212
City Manager	519,548	0.562 %	\$531		\$531		\$531
Public Defender	1,366,126	1.478 %	\$1,395		\$1,395	\$92	\$1,487
Economic Development	670,035	0.725 %	\$684		\$684	\$45	\$729
Finance	606,450	0.656 %	\$619		\$619		\$619
Human Resources	279,552	0.302 %	\$286		\$286		\$286
Information Technology	1,559,685	1.687 %	\$1,593		\$1,593		\$1,593
Geographic Information Systems	270,067	0.292 %	\$276		\$276	\$18	\$294
Purchasing	126,703	0.137 %	\$129		\$129		\$129
City Hall	78,552	0.085 %	\$80		\$80		\$80
Welfare	266,276	0.288 %	\$272		\$272	\$18	\$290
Planning	420,939	0.455 %	\$430		\$430	\$28	\$458
Business License	145,147	0.157 %	\$148		\$148	\$10	\$158
Code Enforcement	90,725	0.098 %	\$93		\$93	\$6	\$99
Sheriff Administration	1,222,452	1.323 %	\$1,249		\$1,249	\$83	\$1,332
Sheriff Operations	6,161,588	6.666 %	\$6,294		\$6,294	\$416	\$6,710
Sheriff General Services	667,161	0.722 %	\$681		\$681	\$45	\$726
Detention Facility	3,778,381	4.088 %	\$3,859		\$3,859	\$255	\$4,114
Dispatch	1,649,973	1.785 %	\$1,685		\$1,685	\$111	\$1,796
Trinet Grant	134,987	0.146 %	\$138		\$138	\$9	\$147
Fire Administration	298,625	0.323 %	\$305		\$305	\$20	\$325
Warren Engine Co. No. 1	3,093	0.003 %	\$3		\$3		\$3
Fire Operations	7,078,617	7.659 %	\$7,230		\$7,230	\$478	\$7,708
Fire Prevention	270,001	0.292 %	\$276		\$276	\$18	\$294
Fire Training	522,914	0.566 %	\$534		\$534	\$35	\$569
Emergency Management	135,552	0.147 %	\$138		\$138	\$9	\$147
Public Works	1,683,383	1.821 %	\$1,719		\$1,719	\$114	\$1,833
Juvenile Court	412,989	0.447 %	\$422		\$422	\$28	\$450
Juvenile Probation	1,350,988	1.462 %	\$1,380		\$1,380	\$91	\$1,471
Juvenile Detention	1,274,391	1.379 %	\$1,302		\$1,302	\$86	\$1,388
Justice Court	3,018,812	3.266 %	\$3,083		\$3,083	\$204	\$3,287
Alternative Sentencing	1,061,974	1.149 %	\$1,085		\$1,085	\$72	\$1,157
Parks Administration	574,670	0.622 %	\$587		\$587	\$39	\$626

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Park Maintenance	1,060,775	1.148 %	\$1,084		\$1,084	\$72	\$1,156
Grants, Gifts, Donations	132,603	0.143 %	\$135		\$135	\$9	\$144
Swimming Pool	610,987	0.661 %	\$624		\$624	\$41	\$665
Community Center	320,905	0.347 %	\$328		\$328	\$22	\$350
Recreation	348,215	0.377 %	\$356		\$356	\$24	\$380
Pony Express Pavilion	20,005	0.022 %	\$20		\$20	\$1	\$21
Sports	336,018	0.364 %	\$343		\$343	\$23	\$366
Library	1,477,562	1.599 %	\$1,509		\$1,509	\$100	\$1,609
Health	491,207	0.531 %	\$502		\$502	\$33	\$535
Landfill Administration	1,403,633	1.519 %	\$1,434		\$1,434	\$95	\$1,529
Animal Services	624,687	0.676 %	\$638		\$638	\$42	\$680
Cooperative Extension	158,620	0.172 %	\$162		\$162	\$11	\$173
Supplemental Indigent	1,185,537	1.283 %	\$1,211		\$1,211	\$80	\$1,291
Senior Citizens	430,537	0.466 %	\$440		\$440	\$29	\$469
Carson City Transit	931,299	1.008 %	\$951		\$951	\$63	\$1,014
Library Gift	57,363	0.062 %	\$59		\$59	\$4	\$63
Administrative Assessment	66,131	0.072 %	\$68		\$68	\$4	\$72
Traffic/Transportation	72,488	0.078 %	\$74		\$74	\$5	\$79
Regional Transportation	56,515	0.061 %	\$58		\$58	\$4	\$62
Quality of Life	684,243	0.740 %	\$699		\$699	\$46	\$745
Street Maintenance	3,294,249	3.564 %	\$3,365		\$3,365	\$223	\$3,588
Grant Fund	3,410,460	3.690 %	\$3,484		\$3,484	\$230	\$3,714
Commissary Fund	259,297	0.281 %	\$265		\$265	\$18	\$283
Capital Facilities	2,318	0.003 %	\$2		\$2		\$2
Residential Construction	4,343	0.005 %	\$4		\$4		\$4
Debt Svc-Carson City	631,256	0.683 %	\$645		\$645	\$43	\$688
Ambulance	3,872,990	4.190 %	\$3,956		\$3,956	\$262	\$4,218
Stormwater Drainage	337,534	0.365 %	\$345		\$345	\$23	\$368
Sewer Operation	3,891,276	4.210 %	\$3,975		\$3,975	\$263	\$4,238
Water	5,060,607	5.475 %	\$5,169		\$5,169	\$342	\$5,511
Building Permits	367,550	0.398 %	\$375		\$375	\$25	\$400
Cemetery	159,676	0.173 %	\$163		\$163	\$11	\$174
Fleet Management	1,135,739	1.229 %	\$1,160		\$1,160	\$77	\$1,237
Group Medical Insurance	7,724,865	8.358 %	\$7,890		\$7,890	\$522	\$8,412
Workers Compensation Ins	838,961	0.908 %	\$857		\$857	\$57	\$914
Insurance Fund	1,107,800	1.199 %	\$1,132		\$1,132	\$75	\$1,207
Redevelopment	322,599	0.349 %	\$330		\$330	\$22	\$352
Redevelopment Revolving	99,315	0.107 %	\$101		\$101	\$7	\$108
Redevelopment Tax	1,856	0.002 %	\$2		\$2		\$2
Tourism Authority	345,806	0.374 %	\$353		\$353	\$23	\$376
Tricounty Railway	268,935	0.291 %	\$275		\$275	\$18	\$293

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>
Sierra Forest Fire Protect	850,494	0.920 %	\$869		\$869	\$57	\$926
Sub-Conservancy District	402,406	0.435 %	\$411		\$411	\$27	\$438
Controller Trust Fund	5,949	0.006 %	\$6		\$6		\$6
Medical	356,824	0.386 %	\$364		\$364	\$24	\$388
Environmental Health	225,651	0.244 %	\$230		\$230	\$15	\$245
Investigations	2,021,941	2.188 %	\$2,065		\$2,065	\$137	\$2,202
Justice Court	376,745	0.408 %	\$385		\$385	\$25	\$410
Ice Rink	74,736	0.081 %	\$76		\$76	\$5	\$81
Northgate	32,020	0.035 %	\$33		\$33	\$2	\$35
Capital Projects	138,771	0.150 %	\$142		\$142	\$9	\$151
911 Surcharge	112,163	0.121 %	\$115		\$115	\$8	\$123
Wildland Fire Management	368,226	0.398 %	\$376		\$376	\$25	\$401
School Debt Service	500	0.001 %	\$1		\$1		\$1
Facilities Maintenance	1,303,242	1.408 %	\$1,332		\$1,332	\$91	\$1,423
Total	92,426,905	100.000 %	\$94,407		\$94,407	\$5,792	\$100,199

(A) Alloc basis:

Total Expenditures By Department/Fund

Source:

General Ledger

	Total	Internal Audit
Board of Supervisors	\$220	\$220
Clerk	\$323	\$323
Records Management	\$119	\$119
Public Safety Complex	\$279	\$279
Treasurer	\$458	\$458
District Attorney	\$2,212	\$2,212
City Manager	\$531	\$531
Finance	\$619	\$619
Human Resources	\$286	\$286
Information Technology	\$1,593	\$1,593
Purchasing	\$129	\$129
City Hall	\$80	\$80
Dispatch	\$1,796	\$1,796
Public Works	\$1,833	\$1,833
Facilities Maintenance	\$1,423	\$1,423
Recorder	\$420	\$420
Elections	\$262	\$262
Assessor	\$748	\$748
Public Defender	\$1,487	\$1,487
Economic Development	\$729	\$729
Geographic Information Systems	\$294	\$294
Northgate	\$35	\$35
Welfare	\$290	\$290
Planning	\$458	\$458
Business License	\$158	\$158
Code Enforcement	\$99	\$99
Sheriff Administration	\$1,332	\$1,332
Investigations	\$2,202	\$2,202
Sheriff Operations	\$6,710	\$6,710
Sheriff General Services	\$726	\$726
Detention Facility	\$4,114	\$4,114
Trinet Grant	\$147	\$147
Fire Administration	\$325	\$325
Warren Engine Co. No. 1	\$3	\$3
Fire Operations	\$7,708	\$7,708
Fire Prevention	\$294	\$294
Fire Training	\$569	\$569
Emergency Management	\$147	\$147
Wildland Fire Management	\$401	\$401
Juvenile Court	\$450	\$450
Juvenile Probation	\$1,471	\$1,471
Juvenile Detention	\$1,388	\$1,388

	Total	Internal Audit
Justice Court	\$3,287	\$3,287
Alternative Sentencing	\$1,157	\$1,157
Justice Court	\$410	\$410
Parks Administration	\$626	\$626
Park Maintenance	\$1,156	\$1,156
Grants, Gifts, Donations	\$144	\$144
Swimming Pool	\$665	\$665
Community Center	\$350	\$350
Recreation	\$380	\$380
Pony Express Pavilion	\$21	\$21
Ice Rink	\$81	\$81
Sports	\$366	\$366
Library	\$1,609	\$1,609
Health	\$535	\$535
Landfill Administration	\$1,529	\$1,529
Medical	\$388	\$388
Environmental Health	\$245	\$245
Animal Services	\$680	\$680
Cooperative Extension	\$173	\$173
Supplemental Indigent	\$1,291	\$1,291
Capital Projects	\$151	\$151
Senior Citizens	\$469	\$469
Carson City Transit	\$1,014	\$1,014
Library Gift	\$63	\$63
Administrative Assessment	\$72	\$72
Traffic/Transportation	\$79	\$79
Regional Transportation	\$62	\$62
Quality of Life	\$745	\$745
Street Maintenance	\$3,588	\$3,588
Grant Fund	\$3,714	\$3,714
Commissary Fund	\$283	\$283
911 Surcharge	\$123	\$123
Capital Facilities	\$2	\$2
Residential Construction	\$4	\$4
Debt Svc-Carson City	\$688	\$688
Ambulance	\$4,218	\$4,218
Stormwater Drainage	\$368	\$368
Sewer Operation	\$4,238	\$4,238
Water	\$5,511	\$5,511
Building Permits	\$400	\$400
Cemetery	\$174	\$174
Fleet Management	\$1,237	\$1,237

Carson City, Nevada

Internal Auditor
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Internal Audit</u>
Group Medical Insurance	\$8,412	\$8,412
Workers Compensation Ins	\$914	\$914
Insurance Fund	\$1,207	\$1,207
Redevelopment	\$352	\$352
Redevelopment Revolving	\$108	\$108
Redevelopment Tax	\$2	\$2
School Debt Service	\$1	\$1
Tourism Authority	\$376	\$376
Tricounty Railway	\$293	\$293
Sierra Forest Fire Protect	\$926	\$926
Sub-Conservancy District	\$438	\$438
Controller Trust Fund	\$6	\$6
Total	<u>\$100,199</u>	<u>\$100,199</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.

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$1,649,973			\$1,649,973
Allocated additions:				
1 - Building Use Charge	\$12,668		\$12,668	
2 - Equipment Use Charge	\$80,550		\$80,550	
1010100 - Board of Supervisors	\$4,054	\$4,691	\$8,745	
1010600 - City Manager	\$11,224	\$850	\$12,074	
1010701 - Finance	\$10,619	\$752	\$11,371	
1010705 - Human Resources	\$7,040	\$611	\$7,651	
1010710 - Information Technology	\$22,984	\$691	\$23,675	
1010720 - Purchasing	\$817	\$10	\$827	
1010800 - Internal Auditor	\$1,685	\$111	\$1,796	
1015034 - Facilities Maintenance		\$92,144	\$92,144	
Total allocated additions:	\$151,641	\$99,860	\$251,501	\$251,501
Total to be allocated	\$1,801,614	\$99,860		\$1,901,474

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	\$1,080,731		\$1,080,731
FRINGE BENEFITS	\$419,866		\$419,866
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$149,376		\$149,376
Departmental Expenditures	\$1,649,973		\$1,649,973
Additions: 1st			
Other	\$151,641	\$151,641	
Functional Cost	\$1,801,614	\$151,641	\$1,649,973
Reallocate Admin		(\$151,641)	\$151,641
Allocable Costs	\$1,801,614		\$1,801,614
1st Allocation	\$1,801,614		\$1,801,614
Additions: 2nd			
Other	\$99,860	\$99,860	
Functional Cost	\$99,860	\$99,860	
Reallocate Admin		(\$99,860)	\$99,860
Allocable Costs	\$99,860		\$99,860
2nd Allocation	\$99,860		\$99,860
Total allocated	\$1,901,474		\$1,901,474

Dispatch
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>
Sheriff Operations	92,668	89.508 %	\$1,612,595		\$1,612,595	\$89,383	\$1,701,978
Ambulance	7,551	7.294 %	\$131,401		\$131,401	\$7,283	\$138,684
All Other	2,298	2.220 %	\$39,989		\$39,989	\$2,217	\$42,206
Fire Operations	1,013	0.978 %	\$17,629		\$17,629	\$977	\$18,606
Total	103,530	100.000 %	\$1,801,614		\$1,801,614	\$99,860	\$1,901,474

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

Source: Dispatch - Jack Freer

	<u>Total</u>	<u>Dispatch</u>
Sheriff Operations	\$1,701,978	\$1,701,978
Fire Operations	\$18,606	\$18,606
Ambulance	\$138,684	\$138,684
All Other	\$42,206	\$42,206
Total	<u>\$1,901,474</u>	<u>\$1,901,474</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.

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$1,683,383			\$1,683,383
Allocated additions:				
2 - Equipment Use Charge	\$333		\$333	
1010100 - Board of Supervisors	\$4,136	\$4,786	\$8,922	
1010500 - District Attorney	\$26,356	\$1,220	\$27,576	
1010600 - City Manager	\$11,451	\$867	\$12,318	
1010701 - Finance	\$10,605	\$751	\$11,356	
1010705 - Human Resources	\$3,265	\$284	\$3,549	
1010710 - Information Technology	\$25,107	\$755	\$25,862	
1010720 - Purchasing	\$848	\$11	\$859	
1010800 - Internal Auditor	\$1,719	\$114	\$1,833	
1015034 - Facilities Maintenance		\$14,335	\$14,335	
Total allocated additions:	<u>\$83,820</u>	<u>\$23,123</u>	<u>\$106,943</u>	<u>\$106,943</u>
Departmental cost adjustments:				
SALARIES - DIRECT BILL	\$823,257			
Total departmental cost adjustments:	<u>\$823,257</u>			<u>\$823,257</u>
Total to be allocated	<u><u>\$2,590,460</u></u>	<u><u>\$23,123</u></u>		<u><u>\$2,613,583</u></u>

	<u>Total</u>	<u>General & Admin</u>	<u>General Fund Support</u>	<u>Departmental Support</u>
<u>Wages & Benefits</u>				
SALARIES & WAGES	\$997,184		\$3,191	\$993,993
FRINGE BENEFITS	\$620,448		\$1,985	\$618,463
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$65,751		\$210	\$65,541
Departmental Expenditures	\$1,683,383		\$5,386	\$1,677,997
<u>Cost Adjustments</u>				
SALARIES - DIRECT BILL	\$823,257		\$2,634	\$820,623
Additions: 1st				
Other	\$83,820	\$83,820		
Functional Cost	\$2,590,460	\$83,820	\$8,020	\$2,498,620
Reallocate Admin		(\$83,820)	\$268	\$83,552
Allocable Costs	\$2,590,460		\$8,288	\$2,582,172
Unallocated	(\$8,288)		(\$8,288)	
1st Allocation	\$2,582,172			\$2,582,172
Additions: 2nd				
Other	\$23,123	\$23,123		
Functional Cost	\$23,123	\$23,123		
Reallocate Admin		(\$23,123)	\$74	\$23,049
Allocable Costs	\$23,123		\$74	\$23,049
Unallocated	(\$74)		(\$74)	
2nd Allocation	\$23,049			\$23,049
Total allocated	\$2,605,221			\$2,605,221

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Water	3,233	32.434 %	\$837,496	(\$46,234)	\$791,262	\$7,476	\$798,738
Sewer Operation	3,055	30.648 %	\$791,386	(\$46,234)	\$745,152	\$7,064	\$752,216
Street Maintenance	251	2.518 %	\$65,021	(\$55,273)	\$9,748	\$580	\$10,328
Regional Transportation	1,555	15.600 %	\$402,817	(\$616,805)	(\$213,988)	\$3,596	(\$210,392)
CC Sanitary Landfill	395	3.963 %	\$102,323		\$102,323	\$913	\$103,236
Stormwater Drainage	862	8.648 %	\$223,298		\$223,298	\$1,993	\$225,291
Fleet Management	154	1.545 %	\$39,893		\$39,893	\$356	\$40,249
Building Permits	93	0.933 %	\$24,091		\$24,091	\$215	\$24,306
Carson City Transit	370	3.711 %	\$95,847	(\$67,711)	\$28,136	\$856	\$28,992
Subtotal	9,968	100.000 %	\$2,582,172	(\$832,257)	\$1,749,915	\$23,049	\$1,772,964
Direct Billed				\$832,257	\$832,257		\$832,257
Total	9,968	100.000 %	\$2,582,172	\$0	\$2,582,172	\$23,049	\$2,605,221

(A) Alloc basis:Salary Support by Fund

Source:Public Works Salary & Wage

	<u>Total</u>	<u>Departmental Support</u>
Carson City Transit	\$28,992	\$28,992
Regional Transportation	(\$210,392)	(\$210,392)
Street Maintenance	\$10,328	\$10,328
Stormwater Drainage	\$225,291	\$225,291
Sewer Operation	\$752,216	\$752,216
Water	\$798,738	\$798,738
Building Permits	\$24,306	\$24,306
CC Sanitary Landfill	\$103,236	\$103,236
Fleet Management	\$40,249	\$40,249
Subtotal	<u>\$1,772,964</u>	<u>\$1,772,964</u>
Direct Billed	<u>\$832,257</u>	<u>\$832,257</u>
Total	<u>\$2,605,221</u>	<u>\$2,605,221</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:

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$1,303,242			\$1,303,242
Allocated additions:				
2 - Equipment Use Charge	\$11,054		\$11,054	
1010100 - Board of Supervisors	\$3,201	\$3,710	\$6,911	
1010600 - City Manager	\$8,871	\$672	\$9,543	
1010701 - Finance	\$8,963	\$644	\$9,607	
1010705 - Human Resources	\$2,924	\$254	\$3,178	
1010710 - Information Technology	\$20,071	\$594	\$20,665	
1010720 - Purchasing	\$29,488	\$344	\$29,832	
1010800 - Internal Auditor	\$1,332	\$91	\$1,423	
Total allocated additions:	\$85,904	\$6,309	\$92,213	\$92,213
Total to be allocated	<u>\$1,389,146</u>	<u>\$6,309</u>		<u>\$1,395,455</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</u> <u>Support</u>	<u>Custodial Services</u>
<u>Wages & Benefits</u>						
SALARIES & WAGES	\$686,912	\$57,014	\$27,545	\$43,138	\$296,265	\$262,950
FRINGE BENEFITS	\$241,868	\$20,075	\$9,699	\$15,189	\$104,318	\$92,587
<u>Other Expense and Cost</u>						
SERVICES & SUPPLIES	\$33,863	\$2,811	\$1,358	\$2,127	\$14,605	\$12,962
BUILDING REPAIR & MAINT	\$167,100	\$22,475	\$10,845	\$17,011	\$116,769	
CUSTODIAL SUPPLIES	\$39,025					\$39,025
CONTRACTUAL SERVICES	\$134,474				\$134,474	
Departmental Expenditures	\$1,303,242	\$102,375	\$49,447	\$77,465	\$666,431	\$407,524
Additions: 1st						
Other	\$85,904	\$85,904				
Functional Cost	\$1,389,146	\$188,279	\$49,447	\$77,465	\$666,431	\$407,524
Reallocate Admin		(\$188,279)	\$7,753	\$12,145	\$104,487	\$63,894
Allocable Costs	\$1,389,146		\$57,200	\$89,610	\$770,918	\$471,418
1st Allocation	\$1,389,146		\$57,200	\$89,610	\$770,918	\$471,418
Additions: 2nd						
Other	\$6,309	\$6,309				
Functional Cost	\$6,309	\$6,309				
Reallocate Admin		(\$6,309)	\$260	\$407	\$3,501	\$2,141
Allocable Costs	\$6,309		\$260	\$407	\$3,501	\$2,141
2nd Allocation	\$6,309		\$260	\$407	\$3,501	\$2,141
Total allocated	\$1,395,455		\$57,460	\$90,017	\$774,419	\$473,559

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 %	\$2,734		\$2,734		\$2,734
Treasurer	1,882	12.831 %	\$7,339		\$7,339		\$7,339
Assessor	1,412	9.626 %	\$5,506		\$5,506	\$180	\$5,686
City Manager	3,279	22.355 %	\$12,787		\$12,787		\$12,787
Finance	1,548	10.554 %	\$6,037		\$6,037		\$6,037
Human Resources	3,052	20.807 %	\$11,902		\$11,902		\$11,902
Information Technology	2,027	13.819 %	\$7,905		\$7,905		\$7,905
Internal Auditor	142	0.968 %	\$554		\$554		\$554
Group Medical Insurance	164	1.118 %	\$640		\$640	\$21	\$661
Workers Compensation Ins	461	3.143 %	\$1,796		\$1,796	\$59	\$1,855
Total	14,668	100.000 %	\$57,200		\$57,200	\$260	\$57,460

(A) Alloc basis:

Total Square Footage Occupied By Department

Source:

Facilities Maintenance

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 %	\$13,568		\$13,568	\$74	\$13,642
Records Management	1,920	3.568 %	\$3,198		\$3,198		\$3,198
Collections	336	0.624 %	\$560		\$560	\$3	\$563
District Attorney	7,358	13.675 %	\$12,254		\$12,254		\$12,254
Detention Facility	5,590	10.389 %	\$9,310		\$9,310	\$51	\$9,361
Justice Court	30,454	56.602 %	\$50,720		\$50,720	\$279	\$50,999
Total	53,805	100.000 %	\$89,610		\$89,610	\$407	\$90,017

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

Source: Facilities Maintenance

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Animal Services	21,150	2.852 %	\$21,986		\$21,986	\$115	\$22,101
Swimming Pool	35,050	4.726 %	\$36,436		\$36,436	\$191	\$36,627
Cemetery	1,900	0.256 %	\$1,975		\$1,975	\$10	\$1,985
Community Center	22,300	3.007 %	\$23,182		\$23,182	\$121	\$23,303
Fire Administration	80,650	10.875 %	\$83,838		\$83,838	\$439	\$84,277
Health	56,750	7.652 %	\$58,994		\$58,994	\$309	\$59,303
Juvenile Detention	44,750	6.034 %	\$46,519		\$46,519	\$243	\$46,762
Parks Administration	80,650	10.875 %	\$83,838		\$83,838	\$439	\$84,277
Library	26,700	3.600 %	\$27,756		\$27,756	\$145	\$27,901
Dispatch	83,980	11.324 %	\$87,300		\$87,300		\$87,300
Detention Facility	8,645	1.166 %	\$8,987		\$8,987	\$47	\$9,034
Fleet Management	9,950	1.342 %	\$10,343		\$10,343	\$54	\$10,397
Senior Citizens	28,750	3.877 %	\$29,887		\$29,887	\$156	\$30,043
All Other	141,950	19.141 %	\$147,562		\$147,562	\$772	\$148,334
Public Works	13,790	1.859 %	\$14,335		\$14,335		\$14,335
Sheriff Administration	30,875	4.163 %	\$32,096		\$32,096	\$168	\$32,264
Planning	5,160	0.696 %	\$5,364		\$5,364	\$28	\$5,392
Building Permits	3,870	0.522 %	\$4,023		\$4,023	\$21	\$4,044
Business License	2,580	0.348 %	\$2,682		\$2,682	\$14	\$2,696
Ice Rink	29,700	4.005 %	\$30,874		\$30,874	\$162	\$31,036
Street Maintenance	2,350	0.317 %	\$2,443		\$2,443	\$13	\$2,456
Water	3,100	0.418 %	\$3,223		\$3,223	\$17	\$3,240
Sewer Operation	7,000	0.945 %	\$7,275		\$7,275	\$37	\$7,312
Total	741,600	100.000 %	\$770,918		\$770,918	\$3,501	\$774,419

(A) Alloc basis: Time Record Logs

Source: Facilities Maintenance

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Board of Supervisors	701	0.240 %	\$1,132		\$1,132		\$1,132
Recorder	8,602	2.946 %	\$13,889		\$13,889	\$69	\$13,958
Records Management	1,920	0.658 %	\$3,100		\$3,100		\$3,100
Treasurer	1,882	0.645 %	\$3,039		\$3,039		\$3,039
Collections	336	0.115 %	\$543		\$543	\$3	\$546
District Attorney	7,358	2.520 %	\$11,880		\$11,880		\$11,880
City Manager	3,279	1.123 %	\$5,294		\$5,294		\$5,294
Finance	1,548	0.530 %	\$2,499		\$2,499		\$2,499
Human Resources	3,052	1.045 %	\$4,928		\$4,928		\$4,928
Information Technology	2,027	0.694 %	\$3,273		\$3,273		\$3,273
Internal Auditor	142	0.049 %	\$229		\$229		\$229
Planning	3,840	1.315 %	\$6,200		\$6,200	\$31	\$6,231
Sheriff Administration	4,080	1.397 %	\$6,588		\$6,588	\$33	\$6,621
Sheriff General Services	3,500	1.199 %	\$5,651		\$5,651	\$28	\$5,679
Dispatch	3,000	1.027 %	\$4,844		\$4,844		\$4,844
Fire Administration	5,200	1.781 %	\$8,396		\$8,396	\$42	\$8,438
Fire Training	2,600	0.890 %	\$4,198		\$4,198	\$21	\$4,219
Juvenile Probation	4,050	1.387 %	\$6,539		\$6,539	\$32	\$6,571
Juvenile Detention	5,480	1.877 %	\$8,848		\$8,848	\$44	\$8,892
Justice Court	30,454	10.430 %	\$49,171		\$49,171	\$244	\$49,415
Parks Administration	5,247	1.797 %	\$8,472		\$8,472	\$42	\$8,514
Community Center	43,230	14.806 %	\$69,799		\$69,799	\$347	\$70,146
Recreation	1,240	0.425 %	\$2,002		\$2,002	\$10	\$2,012
Health	15,375	5.266 %	\$24,824		\$24,824	\$123	\$24,947
Animal Services	2,500	0.856 %	\$4,037		\$4,037	\$20	\$4,057
Cooperative Extension	3,840	1.315 %	\$6,200		\$6,200	\$31	\$6,231
Senior Citizens	32,836	11.246 %	\$53,017		\$53,017	\$263	\$53,280
Regional Transportation	120	0.041 %	\$194		\$194	\$1	\$195
Street Maintenance	12,263	4.200 %	\$19,800		\$19,800	\$98	\$19,898
Stormwater Drainage	3,647	1.249 %	\$5,888		\$5,888	\$29	\$5,917
Sewer Operation	8,406	2.879 %	\$13,572		\$13,572	\$67	\$13,639
Water	3,416	1.170 %	\$5,515		\$5,515	\$27	\$5,542
Building Permits	3,840	1.315 %	\$6,200		\$6,200	\$31	\$6,231
Cemetery	1,452	0.497 %	\$2,344		\$2,344	\$12	\$2,356
Fleet Management	650	0.223 %	\$1,049		\$1,049	\$5	\$1,054
Group Medical Insurance	164	0.056 %	\$265		\$265	\$1	\$266
Workers Compensation Ins	461	0.158 %	\$744		\$744	\$4	\$748
All Other	60,234	20.633 %	\$97,255		\$97,255	\$483	\$97,738
Total	291,972	100.000 %	\$471,418		\$471,418	\$2,141	\$473,559

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

Facilities Maintenance
Detail allocation of
Custodial Services

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

Facilities Maintenance
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Hall</u>	<u>Public Safety</u>	<u>Direct Maintenance Support</u>	<u>Custodial Services</u>
Board of Supervisors	\$3,866	\$2,734			\$1,132
Records Management	\$6,298		\$3,198		\$3,100
Treasurer	\$10,378	\$7,339			\$3,039
District Attorney	\$24,134		\$12,254		\$11,880
City Manager	\$18,081	\$12,787			\$5,294
Finance	\$8,536	\$6,037			\$2,499
Human Resources	\$16,830	\$11,902			\$4,928
Information Technology	\$11,178	\$7,905			\$3,273
Internal Auditor	\$783	\$554			\$229
Dispatch	\$92,144			\$87,300	\$4,844
Public Works	\$14,335			\$14,335	
Recorder	\$27,600		\$13,642		\$13,958
Collections	\$1,109		\$563		\$546
Assessor	\$5,686	\$5,686			
Planning	\$11,623			\$5,392	\$6,231
Business License	\$2,696			\$2,696	
Sheriff Administration	\$38,885			\$32,264	\$6,621
Sheriff General Services	\$5,679				\$5,679
Detention Facility	\$18,395		\$9,361	\$9,034	
Fire Administration	\$92,715			\$84,277	\$8,438
Fire Training	\$4,219				\$4,219
Juvenile Probation	\$6,571				\$6,571
Juvenile Detention	\$55,654			\$46,762	\$8,892
Justice Court	\$100,414		\$50,999		\$49,415
Parks Administration	\$92,791			\$84,277	\$8,514
Swimming Pool	\$36,627			\$36,627	
Community Center	\$93,449			\$23,303	\$70,146
Recreation	\$2,012				\$2,012
Ice Rink	\$31,036			\$31,036	
Library	\$27,901			\$27,901	
Health	\$84,250			\$59,303	\$24,947
Animal Services	\$26,158			\$22,101	\$4,057
Cooperative Extension	\$6,231				\$6,231
Senior Citizens	\$83,323			\$30,043	\$53,280
Regional Transportation	\$195				\$195
Street Maintenance	\$22,354			\$2,456	\$19,898
Stormwater Drainage	\$5,917				\$5,917
Sewer Operation	\$20,951			\$7,312	\$13,639
Water	\$8,782			\$3,240	\$5,542
Building Permits	\$10,275			\$4,044	\$6,231

	<u>Total</u>	<u>City Hall</u>	<u>Public Safety</u>	<u>Direct Maintenance Support</u>	<u>Custodial Services</u>
Cemetery	\$4,341			\$1,985	\$2,356
Fleet Management	\$11,451			\$10,397	\$1,054
Group Medical Insurance	\$927	\$661			\$266
Workers Compensation Ins	\$2,603	\$1,855			\$748
All Other	\$246,072			\$148,334	\$97,738
Total	\$1,395,455	\$57,460	\$90,017	\$774,419	\$473,559