



STAFF REPORT

Report To: Board of Supervisors

Meeting Date: 2/18/16

Staff Contact: Nancy Paulson, Chief Financial Officer (npaulson@carson.org), Sheri Russell, Deputy Chief Financial Officer (srussell@carson.org)

Agenda Title: For Possible Action: To accept the Carson City Cost Allocation Plan for the fiscal year ended June, 30, 2015. NRS 354

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, 2015 for use in preparing the FY 2017 Carson City Budget. The City will use the Cost Allocation Plan for amounts charged to Special Revenue and Enterprise Funds.

Agenda Action: Formal Action/Motion

Time Requested: 10 minutes

Proposed Motion

I move to accept the Carson City Cost Allocation Plan for the fiscal year ended June 30, 2015 for use in preparing the Fiscal Year 2017 Carson City Budget.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

The Carson City Cost Allocation Plan (attached) for the fiscal year ended June 30, 2015 has been completed by 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, 2015. The allocated costs will be Internal Service Charge expenditures to the various Special Revenue and Enterprise Funds. The allocated costs will be Internal Service Charge revenues to the General Fund.

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

Financial Information

Is there a fiscal impact? Yes No

If yes, account name/number: Expenditures to the various Special Revenue and Enterprise Funds and revenues to the General Fund. Please see schedule attached.

Is it currently budgeted? Yes No

Explanation of Fiscal Impact: If approved, it will be incorporated in the preparation of the FY17 Carson City Budget.

Alternatives

Reject and reperform cost allocation plan.

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

CARSON CITY, NEVADA
FULL COST ALLOCATION PLAN

Fiscal Year 2015
Prepared February 1, 2016

Mahoney
Associates Consulting, LLC

Specializing in Cost Plans & Government Finance

1870 Divot Road
Carson City, NV 89701

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

COST ALLOCATION METHODOLOGY

INTRODUCTION

The Full Cost Allocation Plan was prepared using a consistent approach and treatment of direct or indirect costs; in no case have costs charged as direct costs to programs been included as indirect costs. Actual expenditure information was obtained from the financial statements for the year ended June 30, 2015. Statistics used to allocate costs were taken from FY 2015 data by performing one hundred percent counts, or in some cases, conducting a representative sample period count.

STEP-DOWN ALLOCATION PROCEDURE

A double step-down allocation procedure was used to distribute costs among central services and to programs that receive benefits. The double step-down procedure initially requires a sequential ordering of agencies. Department indirect cost allocations are then made in the order elected to all benefiting programs, including cross allocations to other central services. To insure that the cross-benefit of services among central services is fully recognized, a second step-down allocation for each central service is made. Costs allocated to each central service consist of the following:

First Allocation – the actual operating expenditures, exclusive of unallowable items (i.e. capital expenditures, interest expense, and general government costs as designated by OMB Circular A-87), plus all allocated costs from other central services, which have been identified up to this point.

Second Allocation – costs from other central services made subsequent to that section's first allocation. With respect to the double step-down methodology, two important points should be noted:

1. The initial sequencing of Central Services was made in consideration of the ordering which maximizes the benefits of the services, and
2. After the second allocation of each central service, that service was "closed" and could not receive an additional allocation from other central services.

To ease comprehension and to avoid unnecessary bulk in the plan, the first and second allocations are shown on the same schedule within the plan.

COST ALLOCATION METHODOLOGY

FORMAT

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

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

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

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

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

COST ALLOCATION METHODOLOGY

FORMAT (Continued)

3. Costs to be Allocated by Function – costs for each Central Service are functionalized to the extent deemed necessary to insure the application of allocation basis which most closely correlate with the benefits derived by receiving programs. Total costs allocated are the same as reflected on the previous schedule. Functions of the central services are listed across the top of the page and a detailed schedule is provided on each function.
4. Detail Allocation – detailed schedule of the allocation of each function is provided on all allocated functions except for General Administration. Costs of General Administration are re-allocated to all other agency functions based on functional costs unless otherwise noted.
5. Departmental Cost Allocation Summary – provides a summary of the costs allocated by function. The programs that receive allocations are listed on the left side of the page and the central service functions are listed across the top.

INTERVIEWS

Through discussions and review with Departmental staff, Mahoney & Associates Consulting, LLC established functions performed by central service departments and costs associated with each function.

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

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Carson City, Nevada
Allocated Costs by Department

Central Service Departments	<u>Elections</u>	<u>Public Guardian</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			\$3,112	\$4,961						\$8,730
Equipment Use Charge										
Board of Supervisors Clerk	\$1,165	\$840		\$3,472	\$7,506	\$3,284	\$1,370	\$157	\$1,618	\$3,026
Recorder	\$173									
Public Safety Complex			\$1,739							
Treasurer				\$4,650						
District Attorney				\$9,477						\$37,021
City Manager	\$2,078	\$1,497		\$6,193	\$13,387	\$5,856	\$2,443	\$280	\$2,885	\$5,397
Finance	\$2,741	\$1,123		\$4,696	\$16,024	\$7,010	\$2,924	\$335	\$3,634	\$4,137
Human Resources	\$894	\$255		\$2,121		\$2,885			\$767	\$894
Information Technology	\$3,002	\$2,898		\$38,597		\$450			\$4,048	\$25,770
Purchasing	\$185	\$108		\$455	\$2,000	\$875	\$365	\$41	\$2,363	\$405
City Hall				\$14,027					\$6,052	
Internal Auditor	\$485	\$350		\$1,446	\$3,126	\$1,367	\$570	\$66	\$674	\$1,261
Dispatch										
Public Works										
Facilities Maintenance			\$1,095	\$7,476						\$9,114
Subtotal	<u>\$10,723</u>	<u>\$7,071</u>	<u>\$5,946</u>	<u>\$97,571</u>	<u>\$42,043</u>	<u>\$21,727</u>	<u>\$7,672</u>	<u>\$879</u>	<u>\$22,041</u>	<u>\$95,755</u>
Proposed Costs	\$10,723	\$7,071	\$5,946	\$97,571	\$42,043	\$21,727	\$7,672	\$879	\$22,041	\$95,755

Carson City, Nevada
Allocated Costs by Department

Central Service Departments	<u>Business License</u>	<u>Chartered Admin</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>Fire Operations</u>
Building Use Charge	\$4,366						\$51,774			
Equipment Use Charge										
Board of Supervisors Clerk	\$665	\$4,836	\$3,635	\$10,416	\$29,718	\$3,361	\$20,822	\$818	\$2,071	\$39,089
Recorder										
Public Safety Complex			\$642				\$37,280			
Treasurer	\$3,231		\$4,006							\$129
District Attorney			\$46,203						\$18,955	
City Manager	\$1,186	\$8,624	\$6,482	\$18,574	\$52,997	\$5,994	\$37,133	\$1,460	\$3,693	\$69,708
Finance	\$600	\$5,534	\$7,076	\$13,317	\$36,151	\$4,669	\$24,695	\$925	\$2,899	\$42,475
Human Resources		\$1,028	\$37,824	\$2,045	\$6,134	\$1,022	\$3,323	\$128	\$25,607	\$4,857
Information Technology	\$1,730	\$15,355	\$458,876	\$30,635	\$93,047	\$10,546	\$60,902	\$2,476	\$129,197	\$114,551
Purchasing	\$10	\$288	\$692	\$1,124	\$2,860	\$367	\$1,799	\$61	\$243	\$2,480
City Hall										
Internal Auditor	\$277	\$2,016	\$1,513	\$4,338	\$12,376	\$1,400	\$8,671	\$341	\$862	\$16,279
Dispatch					\$1,786,524					\$18,765
Public Works										
Facilities Maintenance	\$1,285		\$75,436			\$6,071	\$91,719		\$64,175	
Subtotal	<u>\$13,350</u>	<u>\$37,681</u>	<u>\$642,385</u>	<u>\$80,449</u>	<u>\$2,019,807</u>	<u>\$33,430</u>	<u>\$338,118</u>	<u>\$6,209</u>	<u>\$247,702</u>	<u>\$308,333</u>
Proposed Costs	\$13,350	\$37,681	\$642,385	\$80,449	\$2,019,807	\$33,430	\$338,118	\$6,209	\$247,702	\$308,333

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

Central Service Departments	<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>	<u>Justice Court</u>
Building Use Charge								\$282,060		
Equipment Use Charge										
Board of Supervisors Clerk	\$1,848	\$1,820	\$1,458	\$1,601	\$2,300	\$7,095	\$7,142	\$18,311	\$5,079	\$1,180
Recorder								\$242,317		
Public Safety Complex Treasurer					\$388	\$5,074	\$516	\$4,781	\$1,939	
District Attorney					\$86,478					
City Manager	\$3,295	\$3,246	\$2,599	\$2,856	\$4,101	\$12,652	\$12,735	\$32,654	\$9,056	\$2,106
Finance	\$2,991	\$2,483	\$1,469	\$3,731	\$3,593	\$8,833	\$10,019	\$23,391	\$7,413	\$2,521
Human Resources	\$894	\$255		\$894	\$6,409	\$22,503	\$2,300	\$19,696	\$5,164	
Information Technology	\$5,877	\$4,435	\$3,468	\$2,225	\$6,140	\$22,790	\$22,690	\$120,706	\$14,549	
Purchasing	\$170	\$221	\$55	\$212	\$346	\$659	\$774	\$1,963	\$440	\$487
City Hall										
Internal Auditor	\$769	\$758	\$607	\$667	\$957	\$2,954	\$2,974	\$7,626	\$2,115	\$492
Dispatch										
Public Works										
Facilities Maintenance		\$4,509				\$34,018	\$27,618	\$99,223		
Subtotal	<u>\$15,844</u>	<u>\$17,727</u>	<u>\$9,656</u>	<u>\$12,186</u>	<u>\$110,712</u>	<u>\$116,578</u>	<u>\$86,768</u>	<u>\$1,019,017</u>	<u>\$45,755</u>	<u>\$6,786</u>
Proposed Costs	\$15,844	\$17,727	\$9,656	\$12,186	\$110,712	\$116,578	\$86,768	\$1,019,017	\$45,755	\$6,786

Carson City, Nevada
Allocated Costs by Department

Central Service Departments	<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>	<u>Library</u>
Building Use Charge										
Equipment Use Charge										
Board of Supervisors	\$3,150	\$5,199	\$646	\$3,380	\$1,873	\$1,822	\$100	\$351	\$1,781	\$8,089
Clerk										
Recorder										
Public Safety Complex										
Treasurer	\$1,310					\$3,489				\$1,809
District Attorney	\$40,576									\$19,843
City Manager	\$5,618	\$9,271	\$1,152	\$6,026	\$3,341	\$3,248	\$179	\$626	\$3,177	\$14,424
Finance	\$4,111	\$8,508	\$1,380	\$17,690	\$4,823	\$6,971	\$182	\$549	\$10,925	\$13,350
Human Resources	\$5,462	\$10,232		\$10,844	\$2,633	\$8,843			\$5,565	\$13,410
Information Technology	\$11,178	\$13,587		\$7,282	\$3,856	\$10,574	\$70	\$422	\$3,004	\$20,098
Purchasing	\$329	\$970	\$172	\$1,054	\$291	\$141	\$20	\$53	\$3,326	\$1,114
City Hall										
Internal Auditor	\$1,312	\$2,165	\$269	\$1,407	\$780	\$759	\$42	\$146	\$742	\$3,369
Dispatch										
Public Works										
Facilities Maintenance	\$142,548			\$70,580	\$99,282	\$2,150		\$64,036		\$26,409
Subtotal	<u>\$215,594</u>	<u>\$49,932</u>	<u>\$3,619</u>	<u>\$118,263</u>	<u>\$116,879</u>	<u>\$37,997</u>	<u>\$593</u>	<u>\$66,183</u>	<u>\$28,520</u>	<u>\$121,915</u>
Proposed Costs	\$215,594	\$49,932	\$3,619	\$118,263	\$116,879	\$37,997	\$593	\$66,183	\$28,520	\$121,915

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

	<u>Health</u>	<u>Landfill Admin</u>	<u>Medical</u>	<u>Environmental Health</u>	<u>Animal Services</u>	<u>Airport</u>	<u>Cooperative Extension</u>	<u>Supplemental Indigent</u>	<u>Capital Projects</u>	<u>Senior Citizens</u>
Central Service Departments										
Building Use Charge										
Equipment Use Charge										
Board of Supervisors	\$2,621	\$6,858	\$2,398	\$1,989	\$3,957		\$935	\$5,574	\$1,403	\$2,568
Clerk						\$26,541				
Recorder										
Public Safety Complex										
Treasurer	\$21,319	\$21,884			\$5,944	\$388			\$1,091	
District Attorney	\$21,917									
City Manager	\$4,673	\$12,230	\$4,276	\$3,547	\$7,057		\$1,668	\$9,940	\$2,502	\$4,580
Finance	\$11,015	\$11,384	\$4,448	\$1,732	\$7,214		\$1,836	\$10,941	\$13,781	\$4,840
Human Resources	\$23,966	\$1,022								\$1,689
Information Technology	\$25,003	\$12,779	\$1,415	\$5,306	\$2,605					\$6,521
Purchasing	\$1,604	\$5,555	\$502	\$20	\$1,391		\$250	\$1,486	\$4,960	\$300
City Hall										
Internal Auditor	\$1,092	\$2,856	\$998	\$828	\$1,648		\$389	\$2,321	\$585	\$1,069
Dispatch										
Public Works		\$82,784								
Facilities Maintenance	\$60,671				\$15,904		\$9,231			\$92,474
Subtotal	<u>\$173,881</u>	<u>\$157,352</u>	<u>\$14,037</u>	<u>\$13,422</u>	<u>\$45,720</u>	<u>\$26,929</u>	<u>\$14,309</u>	<u>\$30,262</u>	<u>\$24,322</u>	<u>\$114,041</u>
Proposed Costs	\$173,881	\$157,352	\$14,037	\$13,422	\$45,720	\$26,929	\$14,309	\$30,262	\$24,322	\$114,041

Carson City, Nevada
Allocated Costs by Department

Central Service Departments	<u>Carson City Transit</u>	<u>Library Gift</u>	<u>Administrative Assessment</u>	<u>Traffic/Transport ation</u>	<u>Regional Transportation</u>	<u>V&T</u>	<u>Quality of Life</u>	<u>Street Maintenance</u>	<u>Infrastructure Tax</u>	<u>Grant Fund</u>
Building Use Charge										
Equipment Use Charge										
Board of Supervisors	\$5,267	\$507	\$249	\$339	\$532	\$2	\$3,915	\$21,067	\$23	\$16,959
Clerk					\$26,541		\$33,176			
Recorder										
Public Safety Complex										
Treasurer	\$6,013			\$25,473	\$1,746	\$1,746				
District Attorney	\$889				\$12,439		\$6,812	\$889		
City Manager	\$9,393	\$903	\$444	\$604	\$949	\$2	\$6,983	\$37,569	\$41	\$30,242
Finance	\$9,978	\$990	\$489	\$233	\$8,190	\$1,840	\$16,609	\$32,974	\$30	\$15,769
Human Resources				\$858			\$512	\$3,347		
Information Technology	\$760	\$6		\$912	\$435		\$6,741	\$32,455		\$36,996
Purchasing	\$1,330	\$134	\$66	\$2,150	\$4,723		\$17,865	\$5,148	\$72	\$15,224
City Hall										
Internal Auditor	\$2,193	\$211	\$103	\$141	\$221	\$1	\$1,630	\$8,774	\$11	\$7,063
Dispatch										
Public Works	\$7,967				\$103,125			\$55,885		
Facilities Maintenance	\$232				\$208			\$21,269		
Subtotal	<u>\$44,022</u>	<u>\$2,751</u>	<u>\$1,351</u>	<u>\$30,710</u>	<u>\$159,109</u>	<u>\$3,591</u>	<u>\$94,243</u>	<u>\$219,377</u>	<u>\$177</u>	<u>\$122,253</u>
Proposed Costs	\$44,022	\$2,751	\$1,351	\$30,710	\$159,109	\$3,591	\$94,243	\$219,377	\$177	\$122,253

Carson City, Nevada
Allocated Costs by Department

Central Service Departments	<u>Commissary Fund</u>	<u>911 Surcharge</u>	<u>Residential Construction</u>	<u>Debt Svc-Carson City</u>	<u>Ambulance</u>	<u>Stormwater Drainage</u>	<u>Sewer Operation</u>	<u>Sewer Capitalization</u>	<u>Water</u>	<u>Building Permits</u>
Building Use Charge										\$6,548
Equipment Use Charge										
Board of Supervisors	\$1,061	\$833			\$14,080	\$1,466	\$20,719		\$32,521	\$2,615
Clerk				\$4,424						
Recorder										
Public Safety Complex										
Treasurer		\$1,731		\$11,887	\$10,078	\$57,799	\$70,616		\$71,181	\$6,848
District Attorney					\$889	\$1,481	\$7,108		\$9,182	\$889
City Manager	\$1,891	\$1,486			\$25,108	\$2,616	\$36,950		\$57,994	\$4,664
Finance	\$1,732	\$3,475		\$9,190	\$16,183	(\$4,886)	\$14,618		\$35,440	\$4,189
Human Resources	\$128				\$2,812	\$1,100	\$5,329		\$4,601	\$1,764
Information Technology	\$1,151				\$39,445	\$4,976	\$37,003		\$47,382	\$3,472
Purchasing	\$172	\$222	\$53		\$1,498	\$567	\$37,033	\$398	\$35,458	\$526
City Hall										
Internal Auditor	\$441	\$347			\$5,863	\$610	\$8,629		\$13,543	\$1,090
Dispatch					\$156,967					
Public Works						\$168,815	\$714,233		\$688,957	\$9,486
Facilities Maintenance						\$6,325	\$33,275		\$5,925	\$11,218
Subtotal	<u>\$6,576</u>	<u>\$8,094</u>	<u>\$53</u>	<u>\$25,501</u>	<u>\$272,923</u>	<u>\$240,869</u>	<u>\$985,513</u>	<u>\$398</u>	<u>\$1,002,184</u>	<u>\$53,309</u>
Proposed Costs	\$6,576	\$8,094	\$53	\$25,501	\$272,923	\$240,869	\$985,513	\$398	\$1,002,184	\$53,309

Carson City, Nevada
Allocated Costs by Department

Central Service Departments	<u>Cemetery</u>	<u>Fleet Management</u>	<u>Group Medical Insurance</u>	<u>Workers Compensation Ins</u>	<u>Insurance Fund</u>	<u>Redevelopment</u>	<u>Redevelopment Revolving</u>	<u>School Debt Service</u>	<u>Tourism Authority</u>	<u>Tricounty Railway</u>
Building Use Charge			\$576	\$1,619						
Equipment Use Charge										
Board of Supervisors	\$995	\$5,901	\$3,807	\$5,406	\$8,577	\$1,723	\$590		\$1,706	\$2,110
Clerk							\$26,541			
Recorder										
Public Safety Complex										
Treasurer	\$259							\$3,055	\$773	
District Attorney				\$2,370	\$18,955	\$23,101				
City Manager	\$1,774	\$10,523	\$6,788	\$9,641	\$15,296	\$3,072	\$1,052		\$3,043	\$3,762
Finance	\$1,171	\$8,039	(\$5,804)	(\$2,678)	\$348	\$1,868	\$1,159		\$2,616	\$4,142
Human Resources	\$255	\$2,862	\$181,746	\$28,968					\$894	
Information Technology	\$3,127	\$11,912	\$4,298	\$4,205	\$1,916	\$3,199			\$5,412	
Purchasing	\$127	\$37,098	\$682	\$1,117	\$2,712	\$273	\$867		\$177	\$562
City Hall			\$692	\$2,953						
Internal Auditor	\$415	\$2,458	\$1,585	\$2,252	\$3,572	\$718	\$246		\$711	\$879
Dispatch										
Public Works		\$32,464								
Facilities Maintenance	\$5,206	\$9,774	\$1,152	\$3,241						
Subtotal	<u>\$13,329</u>	<u>\$121,031</u>	<u>\$195,522</u>	<u>\$59,094</u>	<u>\$51,376</u>	<u>\$33,954</u>	<u>\$30,455</u>	<u>\$3,055</u>	<u>\$15,332</u>	<u>\$11,455</u>
Proposed Costs	\$13,329	\$121,031	\$195,522	\$59,094	\$51,376	\$33,954	\$30,455	\$3,055	\$15,332	\$11,455

Carson City, Nevada
Allocated Costs by Department

Central Service Departments	<u>Sierra Forest Fire Protect</u>	<u>Sub-Conservanc y District</u>	<u>Controller Trust Fund</u>	<u>All Other</u>	<u>Subtotal</u>	<u>Direct Billed</u>	<u>Unallocated</u>	<u>Total</u>
Building Use Charge					\$363,746			\$363,746
Equipment Use Charge								
Board of Supervisors	\$245	\$2,245	\$23		\$395,880			\$395,880
Clerk					\$117,223			\$117,223
Recorder					\$242,490		\$514,455	\$756,945
Public Safety Complex					\$205,950			\$205,950
Treasurer				\$20,562	\$371,715		\$128,397	\$500,112
District Attorney					\$365,474		\$1,911,470	\$2,276,944
City Manager	\$436	\$4,005	\$41		\$705,974			\$705,974
Finance	\$480	\$4,974	\$46	\$17,462	\$583,955	\$142,699		\$726,654
Human Resources		\$2,300			\$469,041	\$119,238		\$588,279
Information Technology		\$6,875			\$1,571,338			\$1,571,338
Purchasing	\$65	\$100	\$6		\$212,011			\$212,011
City Hall					\$23,724			\$23,724
Internal Auditor	\$101	\$935	\$9		\$164,866			\$164,866
Dispatch				\$66,746	\$2,029,002			\$2,029,002
Public Works					\$1,863,716	\$393,711	\$75,099	\$2,332,526
Facilities Maintenance				\$262,575	\$1,365,424			\$1,365,424
Subtotal	<u>\$1,327</u>	<u>\$21,434</u>	<u>\$125</u>	<u>\$367,345</u>	<u>\$11,051,529</u>	<u>\$655,648</u>	<u>\$2,629,421</u>	<u>\$14,336,598</u>
Proposed Costs	\$1,327	\$21,434	\$125	\$367,345	\$11,051,529	\$655,648	\$2,629,421	\$14,336,598

Carson City, Nevada
Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Building Use Charge		\$566,386	
Equipment Use Charge		\$237,171	
Board of Supervisors	\$222,993		
Clerk	\$259,378		
Recorder	\$561,874		
Public Safety Complex	\$284,178		
Treasurer	\$454,547		
District Attorney	\$2,350,938		
City Manager	\$791,186	(\$166,567)	
Finance	\$614,168	\$142,700	
Human Resources	\$382,537	\$119,238	
Information Technology	\$1,632,628		
Purchasing	\$128,984		
City Hall	\$105,468		
Internal Auditor	\$171,841		
Dispatch	\$1,818,271		
Public Works	\$1,803,023	\$393,710	
Facilities Maintenance	\$1,461,946		
Elections			\$10,723
Pulbic Guardian			\$7,071
Collections			\$5,946
Assessor			\$97,571
Public Defender			\$42,043
Economic Development			\$21,727
Geographic Information Systems			\$7,672
Northgate			\$879
Welfare			\$22,041
Planning			\$95,755
Business License			\$13,350
Chartered Admin			\$37,681
Sheriff Administration			\$642,385
Investigations			\$80,449
Sheriff Operations			\$2,019,807
Sheriff General Services			\$33,430
Detention Facility			\$338,118
Trinet Grant			\$6,209
Fire Administration			\$247,702
Fire Operations			\$308,333
Fire Prevention			\$15,844
Fire Training			\$17,727
Emergency Management			\$9,656
Wildland Fire Management			\$12,186

Carson City, Nevada
Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Juvenile Court			\$110,712
Juvenile Probation			\$116,578
Juvenile Detention			\$86,768
Justice Court			\$1,019,017
Alternative Sentencing			\$45,755
Justice Court			\$6,786
Parks Administration			\$215,594
Park Maintenance			\$49,932
Grants, Gifts, Donations			\$3,619
Swimming Pool			\$118,263
Community Center			\$116,879
Recreation			\$37,997
Pony Express Pavilion			\$593
Ice Rink			\$66,183
Sports			\$28,520
Library			\$121,915
Health			\$173,881
Landfill Administration			\$74,568
Medical			\$14,037
Environmental Health			\$13,422
Animal Services			\$45,720
Airport			\$26,929
Cooperative Extension			\$14,309
Supplemental Indigent			\$30,262
Capital Projects			\$24,322
Senior Citizens			\$114,041
Carson City Transit			\$44,022
Library Gift			\$2,751
Administrative Assessment			\$1,351
Traffic/Transportation			\$30,710
Regional Transportation			\$159,109
V&T Spec. Infrastructure			\$3,591
Quality of Life			\$94,243
Street Maintenance			\$219,377
Infrastructure Tax			\$177
Grant Fund			\$122,253
Commissary Fund			\$6,576
911 Surcharge			\$8,094
Residential Construction			\$53
Debt Svc-Carson City			\$25,501
Ambulance			\$272,923
Stormwater Drainage			\$240,869
Sewer Operation			\$985,513

Carson City, Nevada
Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Sewer Capitalization			\$398
Water			\$1,002,184
Building Permits			\$53,309
Cemetery			\$13,329
CC Sanitary Landfill			\$82,784
Fleet Management			\$121,031
Group Medical Insurance			\$195,522
Workers Compensation Ins			\$59,094
Insurance Fund			\$51,376
Redevelopment			\$33,954
Redevelopment Revolving			\$30,455
School Debt Service			\$3,055
Tourism Authority			\$15,332
Tricounty Railway			\$11,455
Sierra Forest Fire Protect			\$1,327
Sub-Conservancy District			\$21,434
Controller Trust Fund			\$125
All Other			\$367,345
Unallocated			\$2,629,421
Direct Billed			\$655,648
Total	<u>\$13,043,960</u>	<u>\$1,292,638</u>	<u>\$14,336,598</u>

Detail of Allocated Costs

Departments	<u>Building Use Charge</u>	<u>Equip Use Charge</u>	<u>Board of Supervisors</u>	<u>Clerk</u>	<u>Recorder</u>	<u>Public Safety Complex</u>	<u>Treasurer</u>	<u>District Attorney</u>	<u>City Manager</u>
Schedule:	1.008	2.005	3.005	4.005	5.005	6.006	7.013	8.005	9.005
Building Use Charge	(\$566,583)	\$0	\$0	\$0	\$0	\$0	\$197	\$0	\$0
Equipment Use Charge	\$0	(\$237,171)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board of Supervisors	\$2,463	\$0	(\$460,992)	\$152,740	\$2,323	\$0	\$0	\$58,507	\$1,849
Clerk	\$0	\$0	\$1,317	(\$283,233)	\$4,998	\$0	\$0	\$0	\$2,151
Recorder	\$75,456	\$2,093	\$2,854	\$0	(\$764,266)	\$42,561	\$5,945	\$19,781	\$4,660
Public Safety Complex	\$0	\$0	\$1,443	\$0	\$0	(\$291,730)	\$0	\$0	\$2,357
Treasurer	\$6,612	\$406	\$2,308	\$0	\$0	\$0	(\$510,587)	\$0	\$3,770
District Attorney	\$68,149	\$8,516	\$11,939	\$0	\$0	\$43,219	\$0	(\$2,613,200)	\$19,497
City Manager	\$11,521	\$1,022	\$4,018	\$0	\$0	\$0	\$0	\$115,804	(\$813,790)
Finance	\$5,439	\$1,176	\$3,119	\$0	\$0	\$0	\$0	\$10,366	\$5,562
Human Resources	\$10,723	\$0	\$1,943	\$0	\$0	\$0	\$2,782	\$51,534	\$3,464
Information Technology	\$7,122	\$107,150	\$8,291	\$0	\$0	\$0	\$0	\$2,962	\$14,787
Purchasing	\$0	\$1,305	\$655	\$0	\$0	\$0	\$0	\$45,019	\$1,169
City Hall	\$0	\$0	\$536	\$0	\$0	\$0	\$0	\$0	\$956
Internal Auditor	\$499	\$0	\$873	\$13,270	\$0	\$0	\$0	\$0	\$1,556
Dispatch	\$12,668	\$107,316	\$9,234	\$0	\$0	\$0	\$0	\$0	\$16,468
Public Works	\$2,185	\$775	\$9,157	\$0	\$0	\$0	\$1,551	\$32,283	\$16,330
Facilities Maintenance	\$0	\$7,412	\$7,425	\$0	\$0	\$0	\$0	\$0	\$13,240
Elections	\$0	\$0	\$1,165	\$0	\$173	\$0	\$0	\$0	\$2,078
Pulbic Guardian	\$0	\$0	\$840	\$0	\$0	\$0	\$0	\$0	\$1,497
Collections	\$3,112	\$0	\$0	\$0	\$0	\$1,739	\$0	\$0	\$0
Assessor	\$4,961	\$0	\$3,472	\$0	\$0	\$0	\$4,650	\$9,477	\$6,193
Public Defender	\$0	\$0	\$7,506	\$0	\$0	\$0	\$0	\$0	\$13,387
Economic Development	\$0	\$0	\$3,284	\$0	\$0	\$0	\$0	\$0	\$5,856
Geographic Information Systems	\$0	\$0	\$1,370	\$0	\$0	\$0	\$0	\$0	\$2,443
Northgate	\$0	\$0	\$157	\$0	\$0	\$0	\$0	\$0	\$280
Welfare	\$0	\$0	\$1,618	\$0	\$0	\$0	\$0	\$0	\$2,885
Planning	\$8,730	\$0	\$3,026	\$0	\$0	\$0	\$0	\$37,021	\$5,397
Business License	\$4,366	\$0	\$665	\$0	\$0	\$0	\$3,231	\$0	\$1,186
Chartered Admin	\$0	\$0	\$4,836	\$0	\$0	\$0	\$0	\$0	\$8,624
Sheriff Administration	\$0	\$0	\$3,635	\$0	\$0	\$642	\$4,006	\$46,203	\$6,482
Investigations	\$0	\$0	\$10,416	\$0	\$0	\$0	\$0	\$0	\$18,574
Sheriff Operations	\$0	\$0	\$29,718	\$0	\$0	\$0	\$0	\$0	\$52,997
Sheriff General Services	\$0	\$0	\$3,361	\$0	\$0	\$0	\$0	\$0	\$5,994
Detention Facility	\$51,774	\$0	\$20,822	\$0	\$0	\$37,280	\$0	\$0	\$37,133
Trinet Grant	\$0	\$0	\$818	\$0	\$0	\$0	\$0	\$0	\$1,460
Fire Administration	\$0	\$0	\$2,071	\$0	\$0	\$0	\$0	\$18,955	\$3,693
Fire Operations	\$0	\$0	\$39,089	\$0	\$0	\$0	\$129	\$0	\$69,708
Fire Prevention	\$0	\$0	\$1,848	\$0	\$0	\$0	\$0	\$0	\$3,295
Fire Training	\$0	\$0	\$1,820	\$0	\$0	\$0	\$0	\$0	\$3,246
Emergency Management	\$0	\$0	\$1,458	\$0	\$0	\$0	\$0	\$0	\$2,599

Detail of Allocated Costs

<u>Departments</u>	<u>Finance</u>	<u>Human Resources</u>	<u>Information Technology</u>	<u>Purchasing</u>	<u>City Hall</u>	<u>Internal Auditor</u>	<u>Dispatch</u>	<u>Public Works</u>	<u>Facilities Maintenance</u>
Schedule:	10.013	11.008	12.010	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	\$1,794	\$586	\$4,444	\$254	\$7,778	\$461	\$0	\$0	\$4,800
Clerk	\$1,949	\$1,280	\$11,461	\$163	\$0	\$536	\$0	\$0	\$0
Recorder	\$3,916	\$937	\$15,534	\$321	\$0	\$1,161	\$0	\$0	\$27,173
Public Safety Complex	\$2,794	\$0	\$0	\$371	\$0	\$587	\$0	\$0	\$0
Treasurer	\$3,196	\$852	\$12,222	\$291	\$12,557	\$939	\$0	\$0	\$12,887
District Attorney	\$12,330	\$4,798	\$64,265	\$860	\$0	\$4,856	\$0	\$0	\$23,833
City Manager	\$5,530	\$469	\$7,881	\$1,616	\$17,223	\$1,634	\$0	\$0	\$22,453
Finance	(\$856,781)	\$6,685	\$42,086	\$429	\$13,182	\$1,269	\$0	\$0	\$10,600
Human Resources	\$3,305	(\$618,810)	\$4,957	\$334	\$16,304	\$790	\$0	\$0	\$20,899
Information Technology	\$12,317	\$4,345	(\$1,825,114)	\$1,164	\$17,096	\$3,372	\$0	\$0	\$13,880
Purchasing	\$43,036	\$255	\$1,748	(\$222,437)	\$0	\$266	\$0	\$0	\$0
City Hall	\$1,143	\$0	\$0	\$143	(\$108,464)	\$218	\$0	\$0	\$0
Internal Auditor	\$1,863	\$0	\$0	\$232	\$600	(\$191,706)	\$0	\$0	\$972
Dispatch	\$12,431	\$2,557	\$29,484	\$1,084	\$0	\$3,846	(\$2,029,002)	\$0	\$15,643
Public Works	\$13,496	\$6,361	\$34,395	\$1,492	\$0	\$3,813	\$0	(\$2,332,526)	\$13,955
Facilities Maintenance	\$11,027	\$1,406	\$25,299	\$1,672	\$0	\$3,092	\$0	\$0	(\$1,532,519)
Elections	\$2,741	\$894	\$3,002	\$185	\$0	\$485	\$0	\$0	\$0
Pulbic Guardian	\$1,123	\$255	\$2,898	\$108	\$0	\$350	\$0	\$0	\$0
Collections	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,095
Assessor	\$4,696	\$2,121	\$38,597	\$455	\$14,027	\$1,446	\$0	\$0	\$7,476
Public Defender	\$16,024	\$0	\$0	\$2,000	\$0	\$3,126	\$0	\$0	\$0
Economic Development	\$7,010	\$2,885	\$450	\$875	\$0	\$1,367	\$0	\$0	\$0
Geographic Information Systems	\$2,924	\$0	\$0	\$365	\$0	\$570	\$0	\$0	\$0
Northgate	\$335	\$0	\$0	\$41	\$0	\$66	\$0	\$0	\$0
Welfare	\$3,634	\$767	\$4,048	\$2,363	\$6,052	\$674	\$0	\$0	\$0
Planning	\$4,137	\$894	\$25,770	\$405	\$0	\$1,261	\$0	\$0	\$9,114
Business License	\$600	\$0	\$1,730	\$10	\$0	\$277	\$0	\$0	\$1,285
Chartered Admin	\$5,534	\$1,028	\$15,355	\$288	\$0	\$2,016	\$0	\$0	\$0
Sheriff Administration	\$7,076	\$37,824	\$458,876	\$692	\$0	\$1,513	\$0	\$0	\$75,436
Investigations	\$13,317	\$2,045	\$30,635	\$1,124	\$0	\$4,338	\$0	\$0	\$0
Sheriff Operations	\$36,151	\$6,134	\$93,047	\$2,860	\$0	\$12,376	\$1,786,524	\$0	\$0
Sheriff General Services	\$4,669	\$1,022	\$10,546	\$367	\$0	\$1,400	\$0	\$0	\$6,071
Detention Facility	\$24,695	\$3,323	\$60,902	\$1,799	\$0	\$8,671	\$0	\$0	\$91,719
Trinet Grant	\$925	\$128	\$2,476	\$61	\$0	\$341	\$0	\$0	\$0
Fire Administration	\$2,899	\$25,607	\$129,197	\$243	\$0	\$862	\$0	\$0	\$64,175
Fire Operations	\$42,475	\$4,857	\$114,551	\$2,480	\$0	\$16,279	\$18,765	\$0	\$0
Fire Prevention	\$2,991	\$894	\$5,877	\$170	\$0	\$769	\$0	\$0	\$0
Fire Training	\$2,483	\$255	\$4,435	\$221	\$0	\$758	\$0	\$0	\$4,509
Emergency Management	\$1,469	\$0	\$3,468	\$55	\$0	\$607	\$0	\$0	\$0

Departments	<u>Total Plan</u> <u>Allocated</u>
Schedule:	
Building Use Charge	\$0
Equipment Use Charge	\$0
Board of Supervisors	\$0
Clerk	\$0
Recorder	\$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
Elections	\$10,723
Pulbic Guardian	\$7,071
Collections	\$5,946
Assessor	\$97,571
Public Defender	\$42,043
Economic Development	\$21,727
Geographic Information Systems	\$7,672
Northgate	\$879
Welfare	\$22,041
Planning	\$95,755
Business License	\$13,350
Chartered Admin	\$37,681
Sheriff Administration	\$642,385
Investigations	\$80,449
Sheriff Operations	\$2,019,807
Sheriff General Services	\$33,430
Detention Facility	\$338,118
Trinet Grant	\$6,209
Fire Administration	\$247,702
Fire Operations	\$308,333
Fire Prevention	\$15,844
Fire Training	\$17,727
Emergency Management	\$9,656

Detail of Allocated Costs

Departments	<u>Building Use</u> Charge	<u>Equip Use</u> Charge	<u>Board of</u> Supervisors	<u>Clerk</u>	<u>Recorder</u>	<u>Public Safety</u> Complex	<u>Treasurer</u>	<u>District Attorney</u>	<u>City Manager</u>
Wildland Fire Management	\$0	\$0	\$1,601	\$0	\$0	\$0	\$0	\$0	\$2,856
Juvenile Court	\$0	\$0	\$2,300	\$0	\$0	\$0	\$388	\$86,478	\$4,101
Juvenile Probation	\$0	\$0	\$7,095	\$0	\$0	\$0	\$5,074	\$0	\$12,652
Juvenile Detention	\$0	\$0	\$7,142	\$0	\$0	\$0	\$516	\$0	\$12,735
Justice Court	\$282,060	\$0	\$18,311	\$0	\$242,317	\$166,289	\$4,781	\$0	\$32,654
Alternative Sentencing	\$0	\$0	\$5,079	\$0	\$0	\$0	\$1,939	\$0	\$9,056
Justice Court	\$0	\$0	\$1,180	\$0	\$0	\$0	\$0	\$0	\$2,106
Parks Administration	\$0	\$0	\$3,150	\$0	\$0	\$0	\$1,310	\$40,576	\$5,618
Park Maintenance	\$0	\$0	\$5,199	\$0	\$0	\$0	\$0	\$0	\$9,271
Grants, Gifts, Donations	\$0	\$0	\$646	\$0	\$0	\$0	\$0	\$0	\$1,152
Swimming Pool	\$0	\$0	\$3,380	\$0	\$0	\$0	\$0	\$0	\$6,026
Community Center	\$0	\$0	\$1,873	\$0	\$0	\$0	\$0	\$0	\$3,341
Recreation	\$0	\$0	\$1,822	\$0	\$0	\$0	\$3,489	\$0	\$3,248
Pony Express Pavilion	\$0	\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$179
Ice Rink	\$0	\$0	\$351	\$0	\$0	\$0	\$0	\$0	\$626
Sports	\$0	\$0	\$1,781	\$0	\$0	\$0	\$0	\$0	\$3,177
Library	\$0	\$0	\$8,089	\$0	\$0	\$0	\$1,809	\$19,843	\$14,424
Health	\$0	\$0	\$2,621	\$0	\$0	\$0	\$21,319	\$21,917	\$4,673
Landfill Administration	\$0	\$0	\$6,858	\$0	\$0	\$0	\$21,884	\$0	\$12,230
Medical	\$0	\$0	\$2,398	\$0	\$0	\$0	\$0	\$0	\$4,276
Environmental Health	\$0	\$0	\$1,989	\$0	\$0	\$0	\$0	\$0	\$3,547
Animal Services	\$0	\$0	\$3,957	\$0	\$0	\$0	\$5,944	\$0	\$7,057
Airport	\$0	\$0	\$0	\$26,541	\$0	\$0	\$388	\$0	\$0
Cooperative Extension	\$0	\$0	\$935	\$0	\$0	\$0	\$0	\$0	\$1,668
Supplemental Indigent	\$0	\$0	\$5,574	\$0	\$0	\$0	\$0	\$0	\$9,940
Capital Projects	\$0	\$0	\$1,403	\$0	\$0	\$0	\$1,091	\$0	\$2,502
Senior Citizens	\$0	\$0	\$2,568	\$0	\$0	\$0	\$0	\$0	\$4,580
Carson City Transit	\$0	\$0	\$5,267	\$0	\$0	\$0	\$6,013	\$889	\$9,393
Library Gift	\$0	\$0	\$507	\$0	\$0	\$0	\$0	\$0	\$903
Administrative Assessment	\$0	\$0	\$249	\$0	\$0	\$0	\$0	\$0	\$444
Traffic/Transportation	\$0	\$0	\$339	\$0	\$0	\$0	\$25,473	\$0	\$604
Regional Transportation	\$0	\$0	\$532	\$26,541	\$0	\$0	\$1,746	\$12,439	\$949
V&T Spec. Infrastructure	\$0	\$0	\$2	\$0	\$0	\$0	\$1,746	\$0	\$2
Quality of Life	\$0	\$0	\$3,915	\$33,176	\$0	\$0	\$0	\$6,812	\$6,983
Street Maintenance	\$0	\$0	\$21,067	\$0	\$0	\$0	\$0	\$889	\$37,569
Infrastructure Tax	\$0	\$0	\$23	\$0	\$0	\$0	\$0	\$0	\$41
Grant Fund	\$0	\$0	\$16,959	\$0	\$0	\$0	\$0	\$0	\$30,242
Commissary Fund	\$0	\$0	\$1,061	\$0	\$0	\$0	\$0	\$0	\$1,891
911 Surcharge	\$0	\$0	\$833	\$0	\$0	\$0	\$1,731	\$0	\$1,486
Residential Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Svc-Carson City	\$0	\$0	\$0	\$4,424	\$0	\$0	\$11,887	\$0	\$0
Ambulance	\$0	\$0	\$14,080	\$0	\$0	\$0	\$10,078	\$889	\$25,108
Stormwater Drainage	\$0	\$0	\$1,466	\$0	\$0	\$0	\$57,799	\$1,481	\$2,616

Detail of Allocated Costs

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>
Wildland Fire Management	\$3,731	\$894	\$2,225	\$212	\$0	\$667	\$0	\$0	\$0
Juvenile Court	\$3,593	\$6,409	\$6,140	\$346	\$0	\$957	\$0	\$0	\$0
Juvenile Probation	\$8,833	\$22,503	\$22,790	\$659	\$0	\$2,954	\$0	\$0	\$34,018
Juvenile Detention	\$10,019	\$2,300	\$22,690	\$774	\$0	\$2,974	\$0	\$0	\$27,618
Justice Court	\$23,391	\$19,696	\$120,706	\$1,963	\$0	\$7,626	\$0	\$0	\$99,223
Alternative Sentencing	\$7,413	\$5,164	\$14,549	\$440	\$0	\$2,115	\$0	\$0	\$0
Justice Court	\$2,521	\$0	\$0	\$487	\$0	\$492	\$0	\$0	\$0
Parks Administration	\$4,111	\$5,462	\$11,178	\$329	\$0	\$1,312	\$0	\$0	\$142,548
Park Maintenance	\$8,508	\$10,232	\$13,587	\$970	\$0	\$2,165	\$0	\$0	\$0
Grants, Gifts, Donations	\$1,380	\$0	\$0	\$172	\$0	\$269	\$0	\$0	\$0
Swimming Pool	\$17,690	\$10,844	\$7,282	\$1,054	\$0	\$1,407	\$0	\$0	\$70,580
Community Center	\$4,823	\$2,633	\$3,856	\$291	\$0	\$780	\$0	\$0	\$99,282
Recreation	\$6,971	\$8,843	\$10,574	\$141	\$0	\$759	\$0	\$0	\$2,150
Pony Express Pavilion	\$182	\$0	\$70	\$20	\$0	\$42	\$0	\$0	\$0
Ice Rink	\$549	\$0	\$422	\$53	\$0	\$146	\$0	\$0	\$64,036
Sports	\$10,925	\$5,565	\$3,004	\$3,326	\$0	\$742	\$0	\$0	\$0
Library	\$13,350	\$13,410	\$20,098	\$1,114	\$0	\$3,369	\$0	\$0	\$26,409
Health	\$11,015	\$23,966	\$25,003	\$1,604	\$0	\$1,092	\$0	\$0	\$60,671
Landfill Administration	\$11,384	\$1,022	\$12,779	\$5,555	\$0	\$2,856	\$0	\$0	\$0
Medical	\$4,448	\$0	\$1,415	\$502	\$0	\$998	\$0	\$0	\$0
Environmental Health	\$1,732	\$0	\$5,306	\$20	\$0	\$828	\$0	\$0	\$0
Animal Services	\$7,214	\$0	\$2,605	\$1,391	\$0	\$1,648	\$0	\$0	\$15,904
Airport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cooperative Extension	\$1,836	\$0	\$0	\$250	\$0	\$389	\$0	\$0	\$9,231
Supplemental Indigent	\$10,941	\$0	\$0	\$1,486	\$0	\$2,321	\$0	\$0	\$0
Capital Projects	\$13,781	\$0	\$0	\$4,960	\$0	\$585	\$0	\$0	\$0
Senior Citizens	\$4,840	\$1,689	\$6,521	\$300	\$0	\$1,069	\$0	\$0	\$92,474
Carson City Transit	\$9,978	\$0	\$760	\$1,330	\$0	\$2,193	\$0	\$7,967	\$232
Library Gift	\$990	\$0	\$6	\$134	\$0	\$211	\$0	\$0	\$0
Administrative Assessment	\$489	\$0	\$0	\$66	\$0	\$103	\$0	\$0	\$0
Traffic/Transportation	\$233	\$858	\$912	\$2,150	\$0	\$141	\$0	\$0	\$0
Regional Transportation	\$8,190	\$0	\$435	\$4,723	\$0	\$221	\$0	\$103,125	\$208
V&T Spec. Infrastructure	\$1,840	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
Quality of Life	\$16,609	\$512	\$6,741	\$17,865	\$0	\$1,630	\$0	\$0	\$0
Street Maintenance	\$32,974	\$3,347	\$32,455	\$5,148	\$0	\$8,774	\$0	\$55,885	\$21,269
Infrastructure Tax	\$30	\$0	\$0	\$72	\$0	\$11	\$0	\$0	\$0
Grant Fund	\$15,769	\$0	\$36,996	\$15,224	\$0	\$7,063	\$0	\$0	\$0
Commissary Fund	\$1,732	\$128	\$1,151	\$172	\$0	\$441	\$0	\$0	\$0
911 Surcharge	\$3,475	\$0	\$0	\$222	\$0	\$347	\$0	\$0	\$0
Residential Construction	\$0	\$0	\$0	\$53	\$0	\$0	\$0	\$0	\$0
Debt Svc-Carson City	\$9,190	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ambulance	\$16,183	\$2,812	\$39,445	\$1,498	\$0	\$5,863	\$156,967	\$0	\$0
Stormwater Drainage	(\$4,886)	\$1,100	\$4,976	\$567	\$0	\$610	\$0	\$168,815	\$6,325

Detail of Allocated Costs

Departments	<u>Total Plan</u> <u>Allocated</u>
Wildland Fire Management	\$12,186
Juvenile Court	\$110,712
Juvenile Probation	\$116,578
Juvenile Detention	\$86,768
Justice Court	\$1,019,017
Alternative Sentencing	\$45,755
Justice Court	\$6,786
Parks Administration	\$215,594
Park Maintenance	\$49,932
Grants, Gifts, Donations	\$3,619
Swimming Pool	\$118,263
Community Center	\$116,879
Recreation	\$37,997
Pony Express Pavilion	\$593
Ice Rink	\$66,183
Sports	\$28,520
Library	\$121,915
Health	\$173,881
Landfill Administration	\$74,568
Medical	\$14,037
Environmental Health	\$13,422
Animal Services	\$45,720
Airport	\$26,929
Cooperative Extension	\$14,309
Supplemental Indigent	\$30,262
Capital Projects	\$24,322
Senior Citizens	\$114,041
Carson City Transit	\$44,022
Library Gift	\$2,751
Administrative Assessment	\$1,351
Traffic/Transportation	\$30,710
Regional Transportation	\$159,109
V&T Spec. Infrastructure	\$3,591
Quality of Life	\$94,243
Street Maintenance	\$219,377
Infrastructure Tax	\$177
Grant Fund	\$122,253
Commissary Fund	\$6,576
911 Surcharge	\$8,094
Residential Construction	\$53
Debt Svc-Carson City	\$25,501
Ambulance	\$272,923
Stormwater Drainage	\$240,869

Carson City, Nevada
Detail of Allocated Costs

Departments	<u>Total Plan</u> <u>Allocated</u>
Sewer Operation	\$985,513
Sewer Capitalization	\$398
Water	\$1,002,184
Building Permits	\$53,309
Cemetery	\$13,329
CC Sanitary Landfill	\$82,784
Fleet Management	\$121,031
Group Medical Insurance	\$195,522
Workers Compensation Ins	\$59,094
Insurance Fund	\$51,376
Redevelopment	\$33,954
Redevelopment Revolving	\$30,455
School Debt Service	\$3,055
Tourism Authority	\$15,332
Tricounty Railway	\$11,455
Sierra Forest Fire Protect	\$1,327
Sub-Conservancy District	\$21,434
Controller Trust Fund	\$125
All Other	\$367,345
Subtotal	\$11,051,529
Direct Bill	\$655,648
Unallocated	\$2,629,421
Total	\$14,336,598

Carson City, Nevada
Summary of allocation basis

Department

1 - Building Use Charge

- 1.004 City Hall
- 1.005 Public Safety Complex
- 1.006 BRIC Building
- 1.007 Dispatch

2 - Equipment Use Charge

- 2.004 Furniture, Fixtures & Equip

1010100 - Board of Supervisors

- 3.004 Countywide Support

1010212 - Clerk

- 4.004 Boards & Commission

1010213 - Recorder

- 5.004 Records Management

1010215 - Public Safety Complex

- 6.004 Utilities
- 6.005 Common Costs

1010300 - Treasurer

- 7.004 Debt Management
- 7.005 Utility Collect
- 7.006 Investments
- 7.007 Revenue Reconciliation
- 7.008 Parking Ticket Collections
- 7.009 Landfill Collections
- 7.010 JAC Collections
- 7.011 Human Resources
- 7.012 Juvenile Probation

1010500 - District Attorney

- 8.004 Departmental Support

1010600 - City Manager

- 9.004 City Manager

1010701 - Finance

- 10.004 Payroll

Basis of allocation

Total Square Footage Occupied By Department
Total Square Footage Occupied By Department

Direct Allocation to Dispatch

Value of General Equipment by Department

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

Number of Boards & Commissions Meeting Attended By Department

Number of Records Filmed and Scanned By Department

Square Footage by Department
Number of Positions By Department/Fund

Count of Bond Payments by Fund
Direct Allocation to Sewer, Water and Storm Water
Equal Allocation To All Funds Serviced
Monthly Banking Transaction by Dept or Fund
Direct Allocation to Traffic/Transportation (Fund 240)
Direct Allocation to Landfill 6804
Direct Allocation to Carson City Transit Fund 225
Direct Allocation to Human Resources
Direct Allocation to Juvenile Probation

Departmental Support

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

Number of FTE by Department/Fund - Including PT/Seasonal

Carson City, Nevada
Summary of allocation basis

Department

- 10.005 Budget
- 10.006 Accounts Payable
- 10.007 Accounting
- 10.008 Debt Management
- 10.009 Contracts
- 10.010 Workers Compensation
- 10.011 General Liability
- 10.012 Audit Fees

1010705 - Human Resources

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

1010710 - Information Technology

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

1010720 - Purchasing

- 13.004 General Purchasing
- 13.005 Purchasing Contracts
- 13.006 Mail

1010730 - City Hall

- 14.004 Utilities
- 14.005 Common Costs

1010800 - Internal Auditor

- 15.004 Internal Audit

1012017 - Dispatch

- 16.004 Dispatch

1013012 - Public Works

- 17.004 Departmental Support

1015034 - Facilities Maintenance

- 18.004 City Hall

Basis of allocation

- Total Expenditures By Dept/Fund (Exc. Capital, Debt)
- Operating Services and Supplies
- Total Expenditures By Dept/Fund (Exc. Capital, Debt)
- Number of Bonds Issued by Fund
- Direct Allocation to Purchasing (0720)
- Direct Allocation to Workers Compensation Fund 580
- Direct Allocation to Insurance Fund 590
- Total Expenditures by Department for General Fund Departments

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

- Number Of PC's By Department using FTE's
- Total Salary Expenditures By Dept/Fund (Exc. Capital, Debt)
- Cost of Contracted Services Identified By Department
- Value of Equipment/Software by department or fund
- Direct Allocation to Sheriff - Dept 2005
- Direct Allocation to Fire - Dept 2505

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

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

- Total Expenditures By Department/Fund

- Number Of Radio Calls By Department

- Salary Support by Fund

- Total Square Footage Occupied By Department

Summary of allocation basis

Department

- 18.005 Public Safety
- 18.006 Direct Maintenance Support
- 18.007 Custodial Services

Basis of allocation

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

SCHEDULE 1.01

BUILDING USE CHARGE

NATURE AND EXTENT OF SERVICE

Building use charges are allowable for plan purposes. Carson City tracks depreciation of component units of each facility. Components are depreciated over 30, 40, or 50 years depending on the useful life. Land acquisition costs are disallowed and have not been included in the cost from which use charges are determined. The following facilities are reflected in this schedule:

Building	Cost Through 6/30/2015	Building Use Charge
City Hall	\$2,576,120	\$51,535
Public Safety Complex	24,027,561	480,551
BRIC Building	1,081,617	21,632
Dispatch	<u>633,398</u>	<u>12,668</u>
Total	<u>\$28,318,696</u>	<u>\$566,386</u>

Use charges for these buildings have been allocated based on usable departmental square footage.

Building Use Charge
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:				
Allocated additions:				
1010300 - Treasurer		\$197	\$197	
Total allocated additions:		<u>\$197</u>	<u>\$197</u>	<u>\$197</u>
Departmental cost adjustments:				
City Hall	\$51,535			
Public Safety Complex	\$480,551			
BRIC Building	\$21,632			
Dispatch	\$12,668			
Total departmental cost adjustments:	<u>\$566,386</u>			<u>\$566,386</u>
Total to be allocated	<u>\$566,386</u>	<u>\$197</u>		<u>\$566,583</u>

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

	<u>Total</u>	<u>General & Admin</u>	<u>City Hall</u>	<u>Public Safety Complex</u>	<u>BRIC Building</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	\$480,551			\$480,551		
BRIC Building	\$21,632				\$21,632	
Dispatch	\$12,668					\$12,668
Functional Cost	<u>\$566,386</u>		<u>\$51,535</u>	<u>\$480,551</u>	<u>\$21,632</u>	<u>\$12,668</u>
Allocable Costs	<u>\$566,386</u>		<u>\$51,535</u>	<u>\$480,551</u>	<u>\$21,632</u>	<u>\$12,668</u>
1st Allocation	\$566,386		\$51,535	\$480,551	\$21,632	\$12,668
Additions: 2nd						
Treasurer	\$197				\$197	
Functional Cost	<u>\$197</u>				<u>\$197</u>	
Allocable Costs	<u>\$197</u>				<u>\$197</u>	
2nd Allocation	\$197				\$197	
Total allocated	<u>\$566,583</u>		<u>\$51,535</u>	<u>\$480,551</u>	<u>\$21,829</u>	<u>\$12,668</u>

Building Use Charge
Detail allocation of
City Hall

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	701	4.779 %	\$2,463		\$2,463		\$2,463
Treasurer	1,882	12.831 %	\$6,612		\$6,612		\$6,612
Assessor	1,412	9.626 %	\$4,961		\$4,961		\$4,961
City Manager	3,279	22.355 %	\$11,521		\$11,521		\$11,521
Finance	1,548	10.554 %	\$5,439		\$5,439		\$5,439
Human Resources	3,052	20.807 %	\$10,723		\$10,723		\$10,723
Information Technology	2,027	13.819 %	\$7,122		\$7,122		\$7,122
Internal Auditor	142	0.968 %	\$499		\$499		\$499
Group Medical Insurance	164	1.118 %	\$576		\$576		\$576
Workers Compensation Ins	461	3.143 %	\$1,619		\$1,619		\$1,619
Total	<u>14,668</u>	<u>100.000 %</u>	<u>\$51,535</u>		<u>\$51,535</u>		<u>\$51,535</u>

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

Source: Facilities Maintenance

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

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Recorder	8,147	15.702 %	\$75,456		\$75,456		\$75,456
Collections	336	0.648 %	\$3,112		\$3,112		\$3,112
District Attorney	7,358	14.181 %	\$68,149		\$68,149		\$68,149
Detention Facility	5,590	10.774 %	\$51,774		\$51,774		\$51,774
Justice Court	30,454	58.695 %	\$282,060		\$282,060		\$282,060
Total	51,885	100.000 %	\$480,551		\$480,551		\$480,551

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

Source: Facilities Maintenance

Building Use Charge
Detail allocation of
BRIC Building

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Planning	3,693	39.994 %	\$8,651		\$8,651	\$79	\$8,730
Building Permits	2,770	29.998 %	\$6,489		\$6,489	\$59	\$6,548
Business License	1,847	20.002 %	\$4,327		\$4,327	\$39	\$4,366
Public Works	924	10.006 %	\$2,165		\$2,165	\$20	\$2,185
Total	9,234	100.000 %	\$21,632		\$21,632	\$197	\$21,829

(A) Alloc basis:

Source:

Building Use Charge
Detail allocation of
Dispatch

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

(A) Alloc basis: Direct Allocation to Dispatch

Source: Facilities Maintenance

**Building Use Charge
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>City Hall</u>	<u>Public Safety Complex</u>	<u>BRIC Building</u>	<u>Dispatch</u>
Board of Supervisors	\$2,463	\$2,463			
Recorder	\$75,456		\$75,456		
Treasurer	\$6,612	\$6,612			
District Attorney	\$68,149		\$68,149		
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
Public Works	\$2,185			\$2,185	
Collections	\$3,112		\$3,112		
Assessor	\$4,961	\$4,961			
Planning	\$8,730			\$8,730	
Business License	\$4,366			\$4,366	
Detention Facility	\$51,774		\$51,774		
Justice Court	\$282,060		\$282,060		
Building Permits	\$6,548			\$6,548	
Group Medical Insurance	\$576	\$576			
Workers Compensation Ins	\$1,619	\$1,619			
Total	\$566,583	\$51,535	\$480,551	\$21,829	\$12,668

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, 2015	Use Charge
Equipment	15 years	6 and 2/3%	\$3,557,566	\$237,171
Total			<u>\$3,557,566</u>	<u>\$237,171</u>

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

Equipment Use Charge
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Departmental cost adjustments:				
EQUIPMENT	\$237,171			
Total departmental cost adjustments:	<u>\$237,171</u>			<u>\$237,171</u>
Total to be allocated	<u>\$237,171</u>			<u>\$237,171</u>

Equipment Use Charge
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Furniture, Fixtures & Equip</u>
<u>Other Expense and Cost</u>			
SALARIES & WAGES			
FRINGE BENEFITS			
<u>Cost Adjustments</u>			
EQUIPMENT	\$237,171		\$237,171
Functional Cost	<u>\$237,171</u>		<u>\$237,171</u>
Allocable Costs	<u>\$237,171</u>		<u>\$237,171</u>
1st Allocation	<u>\$237,171</u>		<u>\$237,171</u>
Functional Cost			
Allocable Costs			
2nd Allocation			
Total allocated	<u>\$237,171</u>		<u>\$237,171</u>

Equipment Use Charge
Detail allocation of
Furniture, Fixtures & Equip

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Treasurer	6,093	0.171 %	\$406		\$406		\$406
District Attorney	127,741	3.591 %	\$8,516		\$8,516		\$8,516
City Manager	15,330	0.431 %	\$1,022		\$1,022		\$1,022
Information Technology	1,607,253	45.178 %	\$107,150		\$107,150		\$107,150
Purchasing	19,578	0.550 %	\$1,305		\$1,305		\$1,305
Public Works	11,620	0.327 %	\$775		\$775		\$775
Dispatch	1,609,742	45.248 %	\$107,316		\$107,316		\$107,316
Finance	17,646	0.496 %	\$1,176		\$1,176		\$1,176
Facilities Maintenance	111,184	3.125 %	\$7,412		\$7,412		\$7,412
Recorder	31,379	0.883 %	\$2,093		\$2,093		\$2,093
Total	<u>3,557,566</u>	<u>100.000 %</u>	<u>\$237,171</u>		<u>\$237,171</u>		<u>\$237,171</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>
Recorder	\$2,093	\$2,093
Treasurer	\$406	\$406
District Attorney	\$8,516	\$8,516
City Manager	\$1,022	\$1,022
Finance	\$1,176	\$1,176
Information Technology	\$107,150	\$107,150
Purchasing	\$1,305	\$1,305
Dispatch	\$107,316	\$107,316
Public Works	\$775	\$775
Facilities Maintenance	\$7,412	\$7,412
Total	<u>\$237,171</u>	<u>\$237,171</u>

SCHEDULE 3.01

BOARD OF SUPERVISORS

NATURE AND EXTENT OF SERVICE

The Board of Supervisors is the legislative and executive, policy-setting body. The Board enacts local laws, resolutions, and policies required by law and recommended by staff and constituents. Department support costs are allocated based on total expenditures by department/fund.

Board of Supervisors
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$222,993			\$222,993
Allocated additions:				
1 - Building Use Charge	\$2,463		\$2,463	
1010212 - Clerk		\$152,740	\$152,740	
1010213 - Recorder		\$2,323	\$2,323	
1010500 - District Attorney		\$58,507	\$58,507	
1010600 - City Manager		\$1,849	\$1,849	
1010701 - Finance		\$1,794	\$1,794	
1010705 - Human Resources		\$586	\$586	
1010710 - Information Technology		\$4,444	\$4,444	
1010720 - Purchasing		\$254	\$254	
1010730 - City Hall		\$7,778	\$7,778	
1010800 - Internal Auditor		\$461	\$461	
1015034 - Facilities Maintenance		\$4,800	\$4,800	
Total allocated additions:	<u>\$2,463</u>	<u>\$235,536</u>	<u>\$237,999</u>	<u>\$237,999</u>
Total to be allocated	<u><u>\$225,456</u></u>	<u><u>\$235,536</u></u>		<u><u>\$460,992</u></u>

Board of Supervisors
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Countywide Support</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$122,116		\$122,116
FRINGE BENEFITS	\$89,645		\$89,645
<u>Other Expense and Cost</u>			
SERVICE AND SUPPLIES	\$11,232		\$11,232
Departmental Expenditures	\$222,993		\$222,993
Additions: 1st			
Other	\$2,463	\$2,463	
Functional Cost	\$225,456	\$2,463	\$222,993
Reallocate Admin		(\$2,463)	\$2,463
Allocable Costs	\$225,456		\$225,456
1st Allocation	\$225,456		\$225,456
Additions: 2nd			
Other	\$235,536	\$235,536	
Functional Cost	\$235,536	\$235,536	
Reallocate Admin		(\$235,536)	\$235,536
Allocable Costs	\$235,536		\$235,536
2nd Allocation	\$235,536		\$235,536
Total allocated	\$460,992		\$460,992

Board of Supervisors
Detail allocation of
Countywide Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Clerk	259,378	0.286 %	\$644		\$644	\$673	\$1,317
Recorder	561,874	0.619 %	\$1,396		\$1,396	\$1,458	\$2,854
Public Safety Complex	284,178	0.313 %	\$706		\$706	\$737	\$1,443
Elections	229,482	0.253 %	\$570		\$570	\$595	\$1,165
Treasurer	454,547	0.501 %	\$1,129		\$1,129	\$1,179	\$2,308
Assessor	683,759	0.753 %	\$1,698		\$1,698	\$1,774	\$3,472
District Attorney	2,350,938	2.590 %	\$5,839		\$5,839	\$6,100	\$11,939
City Manager	791,186	0.872 %	\$1,965		\$1,965	\$2,053	\$4,018
Public Defender	1,478,073	1.628 %	\$3,671		\$3,671	\$3,835	\$7,506
Economic Development	646,534	0.712 %	\$1,606		\$1,606	\$1,678	\$3,284
Finance	614,168	0.677 %	\$1,525		\$1,525	\$1,594	\$3,119
Human Resources	382,537	0.421 %	\$950		\$950	\$993	\$1,943
Information Technology	1,632,628	1.799 %	\$4,055		\$4,055	\$4,236	\$8,291
Geographic Information Systems	269,751	0.297 %	\$670		\$670	\$700	\$1,370
Purchasing	128,984	0.142 %	\$320		\$320	\$335	\$655
City Hall	105,468	0.116 %	\$262		\$262	\$274	\$536
Welfare	318,563	0.351 %	\$791		\$791	\$827	\$1,618
Internal Auditor	171,841	0.189 %	\$427		\$427	\$446	\$873
Planning	595,961	0.657 %	\$1,480		\$1,480	\$1,546	\$3,026
Business License	130,998	0.144 %	\$325		\$325	\$340	\$665
Sheriff Administration	715,638	0.788 %	\$1,778		\$1,778	\$1,857	\$3,635
Sheriff Operations	5,851,598	6.447 %	\$14,534		\$14,534	\$15,184	\$29,718
Sheriff General Services	661,843	0.729 %	\$1,644		\$1,644	\$1,717	\$3,361
Detention Facility	4,099,947	4.517 %	\$10,183		\$10,183	\$10,639	\$20,822
Dispatch	1,818,271	2.003 %	\$4,516		\$4,516	\$4,718	\$9,234
Trinet Grant	161,200	0.178 %	\$400		\$400	\$418	\$818
Fire Administration	407,806	0.449 %	\$1,013		\$1,013	\$1,058	\$2,071
Fire Operations	7,696,645	8.479 %	\$19,117		\$19,117	\$19,972	\$39,089
Fire Prevention	363,827	0.401 %	\$904		\$904	\$944	\$1,848
Fire Training	358,362	0.395 %	\$890		\$890	\$930	\$1,820
Emergency Management	287,021	0.316 %	\$713		\$713	\$745	\$1,458
Public Works	1,803,023	1.986 %	\$4,478		\$4,478	\$4,679	\$9,157
Juvenile Court	452,744	0.499 %	\$1,125		\$1,125	\$1,175	\$2,300
Juvenile Probation	1,396,876	1.539 %	\$3,470		\$3,470	\$3,625	\$7,095
Juvenile Detention	1,406,125	1.549 %	\$3,493		\$3,493	\$3,649	\$7,142
Justice Court	3,605,494	3.972 %	\$8,955		\$8,955	\$9,356	\$18,311
Alternative Sentencing	999,884	1.102 %	\$2,484		\$2,484	\$2,595	\$5,079
Parks Administration	620,234	0.683 %	\$1,541		\$1,541	\$1,609	\$3,150
Park Maintenance	1,023,664	1.128 %	\$2,543		\$2,543	\$2,656	\$5,199
Grants, Gifts, Donations	127,205	0.140 %	\$316		\$316	\$330	\$646
Swimming Pool	665,398	0.733 %	\$1,653		\$1,653	\$1,727	\$3,380

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

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Community Center	368,817	0.406 %	\$916		\$916	\$957	\$1,873
Recreation	358,631	0.395 %	\$891		\$891	\$931	\$1,822
Pony Express Pavilion	19,722	0.022 %	\$49		\$49	\$51	\$100
Sports	350,826	0.386 %	\$871		\$871	\$910	\$1,781
Library	1,592,638	1.755 %	\$3,956		\$3,956	\$4,133	\$8,089
Health	515,961	0.568 %	\$1,282		\$1,282	\$1,339	\$2,621
Landfill Administration	1,350,339	1.488 %	\$3,354		\$3,354	\$3,504	\$6,858
Animal Services	779,226	0.858 %	\$1,935		\$1,935	\$2,022	\$3,957
Cooperative Extension	184,185	0.203 %	\$457		\$457	\$478	\$935
Supplemental Indigent	1,097,516	1.209 %	\$2,726		\$2,726	\$2,848	\$5,574
Senior Citizens	505,670	0.557 %	\$1,256		\$1,256	\$1,312	\$2,568
Carson City Transit	1,037,161	1.143 %	\$2,576		\$2,576	\$2,691	\$5,267
Library Gift	99,679	0.110 %	\$248		\$248	\$259	\$507
Administrative Assessment	49,022	0.054 %	\$122		\$122	\$127	\$249
Traffic/Transportation	66,697	0.073 %	\$166		\$166	\$173	\$339
Regional Transportation	104,751	0.115 %	\$260		\$260	\$272	\$532
Quality of Life	770,945	0.849 %	\$1,915		\$1,915	\$2,000	\$3,915
Street Maintenance	4,148,147	4.570 %	\$10,303		\$10,303	\$10,764	\$21,067
Grant Fund	3,339,156	3.679 %	\$8,294		\$8,294	\$8,665	\$16,959
Commissary Fund	208,797	0.230 %	\$519		\$519	\$542	\$1,061
Ambulance	2,772,271	3.054 %	\$6,886		\$6,886	\$7,194	\$14,080
Stormwater Drainage	288,787	0.318 %	\$717		\$717	\$749	\$1,466
Sewer Operation	4,079,718	4.495 %	\$10,133		\$10,133	\$10,586	\$20,719
Water	6,403,390	7.055 %	\$15,905		\$15,905	\$16,616	\$32,521
Building Permits	515,008	0.567 %	\$1,279		\$1,279	\$1,336	\$2,615
Cemetery	195,875	0.216 %	\$487		\$487	\$508	\$995
Fleet Management	1,161,859	1.280 %	\$2,886		\$2,886	\$3,015	\$5,901
Group Medical Insurance	749,554	0.826 %	\$1,862		\$1,862	\$1,945	\$3,807
Workers Compensation Ins	1,064,531	1.173 %	\$2,644		\$2,644	\$2,762	\$5,406
Insurance Fund	1,688,825	1.861 %	\$4,195		\$4,195	\$4,382	\$8,577
Redevelopment	339,251	0.374 %	\$843		\$843	\$880	\$1,723
Redevelopment Revolving	116,172	0.128 %	\$289		\$289	\$301	\$590
Tourism Authority	335,894	0.370 %	\$834		\$834	\$872	\$1,706
Tricounty Railway	415,406	0.458 %	\$1,032		\$1,032	\$1,078	\$2,110
Sierra Forest Fire Protect	48,140	0.053 %	\$120		\$120	\$125	\$245
Sub-Conservancy District	442,182	0.487 %	\$1,098		\$1,098	\$1,147	\$2,245
Controller Trust Fund	4,542	0.005 %	\$11		\$11	\$12	\$23
Medical	472,059	0.520 %	\$1,173		\$1,173	\$1,225	\$2,398
Environmental Health	391,688	0.432 %	\$973		\$973	\$1,016	\$1,989
Investigations	2,050,879	2.259 %	\$5,094		\$5,094	\$5,322	\$10,416
Justice Court	232,443	0.256 %	\$577		\$577	\$603	\$1,180

Board of Supervisors
Detail allocation of
Countywide Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Ice Rink	69,109	0.076 %	\$172		\$172	\$179	\$351
Northgate	30,820	0.034 %	\$77		\$77	\$80	\$157
Capital Projects	276,260	0.304 %	\$686		\$686	\$717	\$1,403
911 Surcharge	164,056	0.181 %	\$407		\$407	\$426	\$833
Wildland Fire Management	315,277	0.347 %	\$783		\$783	\$818	\$1,601
Facilities Maintenance	1,461,946	1.611 %	\$3,631		\$3,631	\$3,794	\$7,425
Pulbic Guardian	165,358	0.182 %	\$411		\$411	\$429	\$840
Chartered Admin	952,199	1.049 %	\$2,365		\$2,365	\$2,471	\$4,836
V&T Spec. Infrastructure	250		\$1		\$1	\$1	\$2
Infrastructure Tax	4,875	0.006 %	\$10		\$10	\$13	\$23
Total	<u>90,770,163</u>	<u>100.000 %</u>	<u>\$225,456</u>		<u>\$225,456</u>	<u>\$235,536</u>	<u>\$460,992</u>

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

Source: Expenditure Worksheet

Board of Supervisors
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Countywide Support</u>
Clerk	\$1,317	\$1,317
Recorder	\$2,854	\$2,854
Public Safety Complex	\$1,443	\$1,443
Treasurer	\$2,308	\$2,308
District Attorney	\$11,939	\$11,939
City Manager	\$4,018	\$4,018
Finance	\$3,119	\$3,119
Human Resources	\$1,943	\$1,943
Information Technology	\$8,291	\$8,291
Purchasing	\$655	\$655
City Hall	\$536	\$536
Internal Auditor	\$873	\$873
Dispatch	\$9,234	\$9,234
Public Works	\$9,157	\$9,157
Facilities Maintenance	\$7,425	\$7,425
Elections	\$1,165	\$1,165
Pulbic Guardian	\$840	\$840
Assessor	\$3,472	\$3,472
Public Defender	\$7,506	\$7,506
Economic Development	\$3,284	\$3,284
Geographic Information Systems	\$1,370	\$1,370
Northgate	\$157	\$157
Welfare	\$1,618	\$1,618
Planning	\$3,026	\$3,026
Business License	\$665	\$665
Chartered Admin	\$4,836	\$4,836
Sheriff Administration	\$3,635	\$3,635
Investigations	\$10,416	\$10,416
Sheriff Operations	\$29,718	\$29,718
Sheriff General Services	\$3,361	\$3,361
Detention Facility	\$20,822	\$20,822
Trinet Grant	\$818	\$818
Fire Administration	\$2,071	\$2,071
Fire Operations	\$39,089	\$39,089
Fire Prevention	\$1,848	\$1,848
Fire Training	\$1,820	\$1,820
Emergency Management	\$1,458	\$1,458
Wildland Fire Management	\$1,601	\$1,601
Juvenile Court	\$2,300	\$2,300
Juvenile Probation	\$7,095	\$7,095
Juvenile Detention	\$7,142	\$7,142

Board of Supervisors
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Countywide Support</u>
Justice Court	\$18,311	\$18,311
Alternative Sentencing	\$5,079	\$5,079
Justice Court	\$1,180	\$1,180
Parks Administration	\$3,150	\$3,150
Park Maintenance	\$5,199	\$5,199
Grants, Gifts, Donations	\$646	\$646
Swimming Pool	\$3,380	\$3,380
Community Center	\$1,873	\$1,873
Recreation	\$1,822	\$1,822
Pony Express Pavilion	\$100	\$100
Ice Rink	\$351	\$351
Sports	\$1,781	\$1,781
Library	\$8,089	\$8,089
Health	\$2,621	\$2,621
Landfill Administration	\$6,858	\$6,858
Medical	\$2,398	\$2,398
Environmental Health	\$1,989	\$1,989
Animal Services	\$3,957	\$3,957
Cooperative Extension	\$935	\$935
Supplemental Indigent	\$5,574	\$5,574
Capital Projects	\$1,403	\$1,403
Senior Citizens	\$2,568	\$2,568
Carson City Transit	\$5,267	\$5,267
Library Gift	\$507	\$507
Administrative Assessment	\$249	\$249
Traffic/Transportation	\$339	\$339
Regional Transportation	\$532	\$532
V&T Spec. Infrastructure	\$2	\$2
Quality of Life	\$3,915	\$3,915
Street Maintenance	\$21,067	\$21,067
Infrastructure Tax	\$23	\$23
Grant Fund	\$16,959	\$16,959
Commissary Fund	\$1,061	\$1,061
911 Surcharge	\$833	\$833
Ambulance	\$14,080	\$14,080
Stormwater Drainage	\$1,466	\$1,466
Sewer Operation	\$20,719	\$20,719
Water	\$32,521	\$32,521
Building Permits	\$2,615	\$2,615
Cemetery	\$995	\$995
Fleet Management	\$5,901	\$5,901

Board of Supervisors
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Countywide Support</u>
Group Medical Insurance	\$3,807	\$3,807
Workers Compensation Ins Insurance Fund	\$5,406	\$5,406
Redevelopment	\$8,577	\$8,577
Redevelopment Revolving	\$1,723	\$1,723
Tourism Authority	\$590	\$590
Tricounty Railway	\$1,706	\$1,706
Sierra Forest Fire Protect	\$2,110	\$2,110
Sub-Conservancy District	\$245	\$245
Controller Trust Fund	\$2,245	\$2,245
Total	\$23	\$23
	<u>\$460,992</u>	<u>\$460,992</u>

SCHEDULE 4.01

CLERK

NATURE AND EXTENT OF SERVICE

The Clerk serves as the clerk of the Board of Supervisors and other boards and committees. The costs of the department are allocated to departments that have a Board and Commission meetings attended by the Clerk's office.

Clerk
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$259,378			\$259,378
Allocated additions:				
1010100 - Board of Supervisors	\$644	\$673	\$1,317	
1010213 - Recorder		\$4,998	\$4,998	
1010600 - City Manager		\$2,151	\$2,151	
1010701 - Finance		\$1,949	\$1,949	
1010705 - Human Resources		\$1,280	\$1,280	
1010710 - Information Technology		\$11,461	\$11,461	
1010720 - Purchasing		\$163	\$163	
1010800 - Internal Auditor		\$536	\$536	
Total allocated additions:	<u>\$644</u>	<u>\$23,211</u>	<u>\$23,855</u>	<u>\$23,855</u>
Total to be allocated	<u><u>\$260,022</u></u>	<u><u>\$23,211</u></u>		<u><u>\$283,233</u></u>

Clerk
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Boards & Commission</u>
Wages & Benefits			
SALARIES & WAGES	\$187,609		\$187,609
FRINGE BENEFITS	\$57,602		\$57,602
Other Expense and Cost			
SERVICE AND SUPPLIES	\$14,167		\$14,167
Departmental Expenditures	\$259,378		\$259,378
Additions: 1st			
Other	\$644	\$644	
Functional Cost	\$260,022	\$644	\$259,378
Reallocate Admin		(\$644)	\$644
Allocable Costs	\$260,022		\$260,022
1st Allocation	\$260,022		\$260,022
Additions: 2nd			
Other	\$23,211	\$23,211	
Functional Cost	\$23,211	\$23,211	
Reallocate Admin		(\$23,211)	\$23,211
Allocable Costs	\$23,211		\$23,211
2nd Allocation	\$23,211		\$23,211
Total allocated	\$283,233		\$283,233

Clerk
Detail allocation of
Boards & Commission

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	84	58.741 %	\$152,740		\$152,740		\$152,740
Internal Auditor	6	4.196 %	\$10,910		\$10,910	\$2,360	\$13,270
Airport	12	8.392 %	\$21,820		\$21,820	\$4,721	\$26,541
Regional Transportation	12	8.392 %	\$21,820		\$21,820	\$4,721	\$26,541
Quality of Life	15	10.490 %	\$27,275		\$27,275	\$5,901	\$33,176
Debt Svc-Carson City	2	1.399 %	\$3,637		\$3,637	\$787	\$4,424
Redevelopment Revolving	12	8.390 %	\$21,820		\$21,820	\$4,721	\$26,541
Total	143	100.000 %	\$260,022		\$260,022	\$23,211	\$283,233

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

Source: Resident Handbook For Boards, Commissions, & Com

Clerk
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Boards & Commission</u>
Board of Supervisors	\$152,740	\$152,740
Internal Auditor	\$13,270	\$13,270
Airport	\$26,541	\$26,541
Regional Transportation	\$26,541	\$26,541
Quality of Life	\$33,176	\$33,176
Debt Svc-Carson City	\$4,424	\$4,424
Redevelopment Revolving	\$26,541	\$26,541
Total	<u>\$283,233</u>	<u>\$283,233</u>

SCHEDULE 5.01

RECORDER

NATURE AND EXTENT OF SERVICE

The Recorder office records all documents related to real property. The department 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 as follows:

- **General Government** - These costs are related to the duties of Recorder. These costs are identified but not allocated.
- **Records Management** - These costs are related to records management. Costs are allocated based on the number of records filmed and scanned by departments.

Prepared by:

Recorder
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$561,874			\$561,874
Allocated additions:				
1 - Building Use Charge	\$75,456		\$75,456	
2 - Equipment Use Charge	\$2,093		\$2,093	
1010100 - Board of Supervisors	\$1,396	\$1,458	\$2,854	
1010215 - Public Safety Complex		\$42,561	\$42,561	
1010300 - Treasurer		\$5,945	\$5,945	
1010500 - District Attorney		\$19,781	\$19,781	
1010600 - City Manager		\$4,660	\$4,660	
1010701 - Finance		\$3,916	\$3,916	
1010705 - Human Resources		\$937	\$937	
1010710 - Information Technology		\$15,534	\$15,534	
1010720 - Purchasing		\$321	\$321	
1010800 - Internal Auditor		\$1,161	\$1,161	
1015034 - Facilities Maintenance		\$27,173	\$27,173	
Total allocated additions:	<u>\$78,945</u>	<u>\$123,447</u>	<u>\$202,392</u>	<u>\$202,392</u>
Total to be allocated	<u>\$640,819</u>	<u>\$123,447</u>		<u>\$764,266</u>

Recorder
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>General Government</u>	<u>Records Management</u>
Wages & Benefits				
SALARIES & WAGES	\$355,459	\$107,988	\$159,317	\$88,154
FRINGE BENEFITS	\$143,592	\$43,623	\$64,358	\$35,611
Other Expense and Cost				
SERVICES & SUPPLIES	\$7,937	\$2,411	\$3,557	\$1,969
MAINTENANCE SVC CONTRACTS	\$7,546		\$3,773	\$3,773
MICROFILM SUPPLIES	\$3,051			\$3,051
TECHNOLOGY	\$44,289		\$44,289	
Departmental Expenditures	\$561,874	\$154,022	\$275,294	\$132,558
Additions: 1st				
Equipment Use Charge	\$2,093			\$2,093
Other	\$76,852	\$76,852		
Functional Cost	\$640,819	\$230,874	\$275,294	\$134,651
Reallocate Admin		(\$230,874)	\$155,836	\$75,038
Allocable Costs	\$640,819		\$431,130	\$209,689
Unallocated	(\$431,130)		(\$431,130)	
1st Allocation	\$209,689			\$209,689
Additions: 2nd				
Other	\$123,447	\$123,447		
Functional Cost	\$123,447	\$123,447		
Reallocate Admin		(\$123,447)	\$83,325	\$40,122
Allocable Costs	\$123,447		\$83,325	\$40,122
Unallocated	(\$83,325)		(\$83,325)	
2nd Allocation	\$40,122			\$40,122
Total allocated	\$249,811			\$249,811

Recorder
Detail allocation of
Records Management

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Clerk	49,740	2.383 %	\$4,998		\$4,998		\$4,998
Justice Court	2,012,627	96.440 %	\$202,224		\$202,224	\$40,093	\$242,317
Elections	1,434	0.069 %	\$144		\$144	\$29	\$173
Board of Supervisors	23,122	1.108 %	\$2,323		\$2,323		\$2,323
Total	2,086,923	100.000 %	\$209,689		\$209,689	\$40,122	\$249,811

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

Source: Jon Stone - Monthly Count For Records Management

Recorder
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Records Management</u>
Board of Supervisors	\$2,323	\$2,323
Clerk	\$4,998	\$4,998
Elections	\$173	\$173
Justice Court	\$242,317	\$242,317
Total	<u>\$249,811</u>	<u>\$249,811</u>

SCHEDULE 6.01

PUBLIC SAFETY COMPLEX

NATURE AND EXTENT OF SERVICE

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

- **Utilities** – Related costs are allocated to occupying departments based on square footage.
- **Common Costs** – Costs such as fax, copier, and postage costs, are allocated to occupying departments based on the number of FTE's by department.

Public Safety Complex
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$284,178			\$284,178
Allocated additions:				
1010100 - Board of Supervisors	\$706	\$737	\$1,443	
1010600 - City Manager		\$2,357	\$2,357	
1010701 - Finance		\$2,794	\$2,794	
1010720 - Purchasing		\$371	\$371	
1010800 - Internal Auditor		\$587	\$587	
Total allocated additions:	<u>\$706</u>	<u>\$6,846</u>	<u>\$7,552</u>	<u>\$7,552</u>
Total to be allocated	<u><u>\$284,884</u></u>	<u><u>\$6,846</u></u>		<u><u>\$291,730</u></u>

Public Safety Complex
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Utilities</u>	<u>Common Costs</u>
<u>Other Expense and Cost</u>				
SALARIES & WAGES				
FRINGE BENEFITS				
<u>Other Expense and Cost</u>				
OFFICE SUPPLIES	\$23,735			\$23,735
POWER	\$180,332		\$180,332	
HEATING	\$73,172		\$73,172	
R&M SERVICES	\$6,939		\$6,939	
Departmental Expenditures	<u>\$284,178</u>		<u>\$260,443</u>	<u>\$23,735</u>
Additions: 1st				
Other	<u>\$706</u>	<u>\$706</u>		
Functional Cost	\$284,884	\$706	\$260,443	\$23,735
Reallocate Admin		(\$706)	\$647	\$59
Allocable Costs	<u>\$284,884</u>		<u>\$261,090</u>	<u>\$23,794</u>
1st Allocation	<u>\$284,884</u>		<u>\$261,090</u>	<u>\$23,794</u>
Additions: 2nd				
Other	<u>\$6,846</u>	<u>\$6,846</u>		
Functional Cost	\$6,846	\$6,846		
Reallocate Admin		(\$6,846)	\$6,274	\$572
Allocable Costs	<u>\$6,846</u>		<u>\$6,274</u>	<u>\$572</u>
2nd Allocation	<u>\$6,846</u>		<u>\$6,274</u>	<u>\$572</u>
Total allocated	<u>\$291,730</u>		<u>\$267,364</u>	<u>\$24,366</u>

**Public Safety Complex
Detail allocation of
Utilities**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Recorder	8,147	15.702 %	\$40,996		\$40,996		\$40,996
Collections	336	0.648 %	\$1,691		\$1,691	\$48	\$1,739
District Attorney	7,358	14.181 %	\$37,026		\$37,026	\$1,055	\$38,081
Detention Facility	5,590	10.774 %	\$28,129		\$28,129	\$802	\$28,931
Justice Court	<u>30,454</u>	<u>58.695 %</u>	<u>\$153,248</u>		<u>\$153,248</u>	<u>\$4,369</u>	<u>\$157,617</u>
Total	51,885	100.000 %	\$261,090		\$261,090	\$6,274	\$267,364

(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>
Recorder	5	6.579 %	\$1,565		\$1,565		\$1,565
District Attorney	16	21.053 %	\$5,009		\$5,009	\$129	\$5,138
Sheriff Administration	2	2.632 %	\$626		\$626	\$16	\$642
Detention Facility	26	34.211 %	\$8,140		\$8,140	\$209	\$8,349
Justice Court	27	35.525 %	\$8,454		\$8,454	\$218	\$8,672
Total	76	100.000 %	\$23,794		\$23,794	\$572	\$24,366

(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>
Recorder	\$42,561	\$40,996	\$1,565
District Attorney	\$43,219	\$38,081	\$5,138
Collections	\$1,739	\$1,739	
Sheriff Administration	\$642		\$642
Detention Facility	\$37,280	\$28,931	\$8,349
Justice Court	\$166,289	\$157,617	\$8,672
Total	<u>\$291,730</u>	<u>\$267,364</u>	<u>\$24,366</u>

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 serviced by the Treasurer.
- **Revenue Reconciliation** – These costs are time spent reconciling bank statements and recording deposits. Costs are allocated based on the number of Monthly Banking Transactions by department or fund.
- **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).
- **Human Resources** – These costs are related to time spent receipting background check payments and are allocated directly to the Human Resources Department
- **Juvenile Probation** – These costs are related to time spent receipting juvenile probation collections and are allocated directly to the Juvenile Probation Services Department

Prepared by:

Treasurer
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$454,547			\$454,547
Allocated additions:				
1 - Building Use Charge	\$6,612		\$6,612	
2 - Equipment Use Charge	\$406		\$406	
1010100 - Board of Supervisors	\$1,129	\$1,179	\$2,308	
1010600 - City Manager		\$3,770	\$3,770	
1010701 - Finance		\$3,196	\$3,196	
1010705 - Human Resources		\$852	\$852	
1010710 - Information Technology		\$12,222	\$12,222	
1010720 - Purchasing		\$291	\$291	
1010730 - City Hall		\$12,557	\$12,557	
1010800 - Internal Auditor		\$939	\$939	
1015034 - Facilities Maintenance		\$12,887	\$12,887	
Total allocated additions:	<u>\$8,147</u>	<u>\$47,893</u>	<u>\$56,040</u>	<u>\$56,040</u>
Total to be allocated	<u>\$462,694</u>	<u>\$47,893</u>		<u>\$510,587</u>

Treasurer
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Debt Management</u>	<u>Utility Collect</u>	<u>Investments</u>	<u>Revenue Reconciliation</u>	<u>Tax Collection</u>	<u>Parking Ticket Collections</u>	<u>Landfill Collections</u>	<u>JAC Collections</u>
Wages & Benefits										
SALARIES & WAGES	\$287,209	\$57,585	\$9,420	\$73,382	\$16,543	\$51,698	\$57,126	\$11,833	\$4,682	\$1,292
FRINGE BENEFITS	\$127,388	\$25,541	\$4,178	\$32,548	\$7,338	\$22,930	\$25,337	\$5,248	\$2,076	\$573
Other Expense and Cost										
SERVICES & SUPPLIES	\$25,958	\$5,205	\$851	\$6,632	\$1,495	\$4,672	\$5,163	\$1,069	\$423	\$117
BANKING FEES	\$7,230	\$723		\$4,338			\$2,169			
MAINT SERVICE CONTRAC	\$6,762	\$1,691		\$3,381			\$1,690			
Departmental Expenditures	\$454,547	\$90,745	\$14,449	\$120,281	\$25,376	\$79,300	\$91,485	\$18,150	\$7,181	\$1,982
Additions: 1st										
Other	\$8,147	\$8,147								
Functional Cost	\$462,694	\$98,892	\$14,449	\$120,281	\$25,376	\$79,300	\$91,485	\$18,150	\$7,181	\$1,982
Reallocate Admin		(\$98,892)	\$3,928	\$32,696	\$6,898	\$21,556	\$24,868	\$4,934	\$1,952	\$539
Allocable Costs	\$462,694		\$18,377	\$152,977	\$32,274	\$100,856	\$116,353	\$23,084	\$9,133	\$2,521
Unallocated	(\$116,353)						(\$116,353)			
1st Allocation	\$346,341		\$18,377	\$152,977	\$32,274	\$100,856		\$23,084	\$9,133	\$2,521
Additions: 2nd										
Other	\$47,893	\$47,893								
Functional Cost	\$47,893	\$47,893								
Reallocate Admin		(\$47,893)	\$1,902	\$15,834	\$3,341	\$10,440	\$12,044	\$2,389	\$945	\$261
Allocable Costs	\$47,893		\$1,902	\$15,834	\$3,341	\$10,440	\$12,044	\$2,389	\$945	\$261
Unallocated	(\$12,044)						(\$12,044)			
2nd Allocation	\$35,849		\$1,902	\$15,834	\$3,341	\$10,440		\$2,389	\$945	\$261
Total allocated	\$382,190		\$20,279	\$168,811	\$35,615	\$111,296		\$25,473	\$10,078	\$2,782

Treasurer
Schedule of costs to be
allocated by function

	<u>Human Resources</u>	<u>Juvenile Probation</u>
<u>Wages & Benefits</u>		
SALARIES & WAGES	\$1,292	\$2,356
FRINGE BENEFITS	\$573	\$1,046
<u>Other Expense and Cost</u>		
SERVICES & SUPPLIES	\$117	\$214
BANKING FEES		
MAINT SERVICE CONTRAC		
Departmental Expenditures	<u>\$1,982</u>	<u>\$3,616</u>
Additions: 1st		
Other		
Functional Cost	<u>\$1,982</u>	<u>\$3,616</u>
Reallocate Admin	\$539	\$982
Allocable Costs	<u>\$2,521</u>	<u>\$4,598</u>
Unallocated		
1st Allocation	<u>\$2,521</u>	<u>\$4,598</u>
Additions: 2nd		
Other		
Functional Cost		
Reallocate Admin	<u>\$261</u>	<u>\$476</u>
Allocable Costs	<u>\$261</u>	<u>\$476</u>
Unallocated		
2nd Allocation	<u>\$261</u>	<u>\$476</u>
Total allocated	<u>\$2,782</u>	<u>\$5,074</u>

Treasurer
Detail allocation of
Debt Management

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Capital Projects	5	5.376 %	\$988		\$988	\$103	\$1,091
V&T Spec. Infrastructure	8	8.602 %	\$1,581		\$1,581	\$165	\$1,746
Stormwater Drainage	7	7.527 %	\$1,383		\$1,383	\$145	\$1,528
Sewer Operation	16	17.204 %	\$3,162		\$3,162	\$331	\$3,493
Water	18	19.355 %	\$3,557		\$3,557	\$372	\$3,929
School Debt Service	14	15.054 %	\$2,766		\$2,766	\$289	\$3,055
Parks Administration	6	6.452 %	\$1,186		\$1,186	\$124	\$1,310
All Other	6	6.452 %	\$1,186		\$1,186	\$124	\$1,310
Regional Transportation	8	8.602 %	\$1,581		\$1,581	\$165	\$1,746
Landfill Administration	2	2.151 %	\$395		\$395	\$41	\$436
911 Surcharge	2	2.151 %	\$395		\$395	\$43	\$438
Building Use Charge	1	1.074 %	\$197		\$197		\$197
Total	93	100.000 %	\$18,377		\$18,377	\$1,902	\$20,279

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

Source: Al Kramer

Treasurer
Detail allocation of
Utility Collect

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Sewer Operation	33	33.333 %	\$50,992		\$50,992	\$5,278	\$56,270
Water	33	33.333 %	\$50,992		\$50,992	\$5,278	\$56,270
Stormwater Drainage	33	33.334 %	\$50,993		\$50,993	\$5,278	\$56,271
Total	99	100.000 %	\$152,977		\$152,977	\$15,834	\$168,811

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

Source: Treasurer

Treasurer
Detail allocation of
Investments

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Assessor	36	3.152 %	\$1,017		\$1,017	\$110	\$1,127
Business License	25	2.189 %	\$707		\$707	\$77	\$784
Building Permits	53	4.641 %	\$1,498		\$1,498	\$162	\$1,660
Cemetery	2	0.175 %	\$57		\$57	\$6	\$63
Justice Court	37	3.240 %	\$1,046		\$1,046	\$113	\$1,159
Debt Svc-Carson City	92	8.056 %	\$2,600		\$2,600	\$282	\$2,882
Ambulance	78	6.830 %	\$2,204		\$2,204	\$239	\$2,443
Health	165	14.448 %	\$4,663		\$4,663	\$505	\$5,168
Library	14	1.226 %	\$396		\$396	\$43	\$439
Recorder	51	4.466 %	\$1,441		\$1,441		\$1,441
Recreation	27	2.364 %	\$763		\$763	\$83	\$846
Juvenile Court	3	0.263 %	\$85		\$85	\$9	\$94
Landfill Administration	88	7.706 %	\$2,487		\$2,487	\$269	\$2,756
Alternative Sentencing	15	1.313 %	\$424		\$424	\$46	\$470
Water	85	7.443 %	\$2,402		\$2,402	\$260	\$2,662
Sewer Operation	84	7.356 %	\$2,374		\$2,374	\$257	\$2,631
Animal Services	46	4.028 %	\$1,300		\$1,300	\$141	\$1,441
Carson City Transit	25	2.189 %	\$707		\$707	\$77	\$784
Public Works	12	1.051 %	\$339		\$339	\$37	\$376
All Other	149	13.047 %	\$4,211		\$4,211	\$456	\$4,667
Sheriff Administration	31	2.715 %	\$876		\$876	\$95	\$971
Fire Operations	1	0.088 %	\$28		\$28	\$3	\$31
Juvenile Detention	4	0.350 %	\$113		\$113	\$12	\$125
Airport	3	0.263 %	\$85		\$85	\$9	\$94
911 Surcharge	10	0.876 %	\$283		\$283	\$31	\$314
Tourism Authority	6	0.525 %	\$168		\$168	\$19	\$187
Total	<u>1,142</u>	<u>100.000 %</u>	<u>\$32,274</u>		<u>\$32,274</u>	<u>\$3,341</u>	<u>\$35,615</u>

(A) Alloc basis: Equal Allocation To All Funds Served

Source: Treasurer

Treasurer
Detail allocation of
Revenue Reconciliation

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Assessor	36	3.152 %	\$3,179		\$3,179	\$344	\$3,523
Business License	25	2.189 %	\$2,208		\$2,208	\$239	\$2,447
Building Permits	53	4.641 %	\$4,681		\$4,681	\$507	\$5,188
Cemetery	2	0.175 %	\$177		\$177	\$19	\$196
Justice Court	37	3.240 %	\$3,268		\$3,268	\$354	\$3,622
Debt Svc-Carson City	92	8.056 %	\$8,125		\$8,125	\$880	\$9,005
Ambulance	78	6.830 %	\$6,889		\$6,889	\$746	\$7,635
Health	165	14.448 %	\$14,572		\$14,572	\$1,579	\$16,151
Library	14	1.226 %	\$1,236		\$1,236	\$134	\$1,370
Recorder	51	4.466 %	\$4,504		\$4,504		\$4,504
Recreation	27	2.364 %	\$2,385		\$2,385	\$258	\$2,643
Juvenile Court	3	0.263 %	\$265		\$265	\$29	\$294
Landfill Administration	88	7.706 %	\$7,772		\$7,772	\$842	\$8,614
Alternative Sentencing	15	1.313 %	\$1,325		\$1,325	\$144	\$1,469
Water	85	7.443 %	\$7,507		\$7,507	\$813	\$8,320
Sewer Operation	84	7.356 %	\$7,418		\$7,418	\$804	\$8,222
Animal Services	46	4.028 %	\$4,063		\$4,063	\$440	\$4,503
Carson City Transit	25	2.189 %	\$2,208		\$2,208	\$239	\$2,447
Public Works	12	1.051 %	\$1,060		\$1,060	\$115	\$1,175
All Other	149	13.047 %	\$13,159		\$13,159	\$1,426	\$14,585
Sheriff Administration	31	2.715 %	\$2,738		\$2,738	\$297	\$3,035
Fire Operations	1	0.088 %	\$88		\$88	\$10	\$98
Juvenile Detention	4	0.350 %	\$353		\$353	\$38	\$391
Airport	3	0.263 %	\$265		\$265	\$29	\$294
911 Surcharge	10	0.876 %	\$883		\$883	\$96	\$979
Tourism Authority	6	0.525 %	\$528		\$528	\$58	\$586
Total	1,142	100.000 %	\$100,856		\$100,856	\$10,440	\$111,296

(A) Alloc basis: Monthly Banking Transaction by Dept or Fund

Source:

Treasurer
Detail allocation of
Parking Ticket Collections

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Traffic/Transportation	1	100.000 %	\$23,084		\$23,084	\$2,389	\$25,473
Total	1	100.000 %	\$23,084		\$23,084	\$2,389	\$25,473

(A) Alloc basis: Direct Allocation to Traffic/Transportation (Fund 240)

Source: Treasurer

**Treasurer
Detail allocation of
Landfill Collections**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Landfill Administration	1	100.000 %	\$9,133		\$9,133	\$945	\$10,078
Total	1	100.000 %	\$9,133		\$9,133	\$945	\$10,078

(A) Alloc basis: Direct Allocation to Landfill 6804

Source: Treasurer

Treasurer
Detail allocation of
JAC Collections

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Carson City Transit	1	100.000 %	\$2,521		\$2,521	\$261	\$2,782
Total	1	100.000 %	\$2,521		\$2,521	\$261	\$2,782

(A) Alloc basis: Direct Allocation to Carson City Transit Fund 225

Source:

Treasurer
Detail allocation of
Human Resources

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>
Human Resources	1	100.000 %	\$2,521		\$2,521	\$261	\$2,782
Total	1	100.000 %	\$2,521		\$2,521	\$261	\$2,782

(A) Alloc basis: Direct Allocation to Human Resources

Source:

Treasurer
Detail allocation of
Juvenile Probation

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Juvenile Probation	1	100.000 %	\$4,598		\$4,598	\$476	\$5,074
Total	1	100.000 %	\$4,598		\$4,598	\$476	\$5,074

(A) Alloc basis: Direct Allocation to Juvenile Probation

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>	<u>Human Resources</u>	<u>Juvenile Probation</u>
Building Use Charge	\$197	\$197								
Recorder	\$5,945			\$1,441	\$4,504					
Human Resources	\$2,782							\$2,782		
Public Works	\$1,551			\$376	\$1,175					
Assessor	\$4,650			\$1,127	\$3,523					
Business License	\$3,231			\$784	\$2,447					
Sheriff Administration	\$4,006			\$971	\$3,035					
Fire Operations	\$129			\$31	\$98					
Juvenile Court	\$388			\$94	\$294					
Juvenile Probation	\$5,074									\$5,074
Juvenile Detention	\$516			\$125	\$391					
Justice Court	\$4,781			\$1,159	\$3,622					
Alternative Sentencing	\$1,939			\$470	\$1,469					
Parks Administration	\$1,310	\$1,310								
Recreation	\$3,489			\$846	\$2,643					
Library	\$1,809			\$439	\$1,370					
Health	\$21,319			\$5,168	\$16,151					
Landfill Administration	\$21,884	\$436		\$2,756	\$8,614		\$10,078			
Animal Services	\$5,944			\$1,441	\$4,503					
Airport	\$388			\$94	\$294					
Capital Projects	\$1,091	\$1,091								
Carson City Transit	\$6,013			\$784	\$2,447			\$2,782		
Traffic/Transportation	\$25,473					\$25,473				
Regional Transportation	\$1,746	\$1,746								
V&T Spec. Infrastructure	\$1,746	\$1,746								
911 Surcharge	\$1,731	\$438		\$314	\$979					
Debt Svc-Carson City	\$11,887			\$2,882	\$9,005					
Ambulance	\$10,078			\$2,443	\$7,635					
Stormwater Drainage	\$57,799	\$1,528	\$56,271							
Sewer Operation	\$70,616	\$3,493	\$56,270	\$2,631	\$8,222					
Water	\$71,181	\$3,929	\$56,270	\$2,662	\$8,320					
Building Permits	\$6,848			\$1,660	\$5,188					
Cemetery	\$259			\$63	\$196					
School Debt Service	\$3,055	\$3,055								
Tourism Authority	\$773			\$187	\$586					
All Other	\$20,562	\$1,310		\$4,667	\$14,585					
Total	\$382,190	\$20,279	\$168,811	\$35,615	\$111,296	\$25,473	\$10,078	\$2,782	\$2,782	\$5,074

SCHEDULE 8.01

DISTRICT ATTORNEY

NATURE AND EXTENT OF SERVICE

The District Attorney serves as the City lawyer. The DA's office is organized into two general areas: Criminal and Civil Divisions. The costs of the department are broken out into the following:

- **Departmental Support** – These costs are related to time spent providing opinions and legal advice to City Departments. These costs are allocated based on departmental support department/fund.
- **Prosecution** – These costs are related to prosecution of the District Attorney. These costs are identified but not allocated to other departments.

District Attorney
Costs to be allocated

Expenditures Per Financial Statement:

1st Allocation
\$2,350,938

2nd Allocation

Sub-total

Total
\$2,350,938

Allocated additions:

1 - Building Use Charge	\$68,149		\$68,149
2 - Equipment Use Charge	\$8,516		\$8,516
1010100 - Board of Supervisors	\$5,839	\$6,100	\$11,939
1010215 - Public Safety Complex	\$42,035	\$1,184	\$43,219
1010600 - City Manager		\$19,497	\$19,497
1010701 - Finance		\$12,330	\$12,330
1010705 - Human Resources		\$4,798	\$4,798
1010710 - Information Technology		\$64,265	\$64,265
1010720 - Purchasing		\$860	\$860
1010800 - Internal Auditor		\$4,856	\$4,856
1015034 - Facilities Maintenance		\$23,833	\$23,833

Total allocated additions:

\$124,539

\$137,723

\$262,262

\$262,262

Total to be allocated

\$2,475,477

\$137,723

\$2,613,200

District Attorney
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Departmental Support</u>	<u>Prosecution</u>
Wages & Benefits				
SALARIES & WAGES	\$1,625,476	\$200,746	\$387,839	\$1,036,891
FRINGE BENEFITS	\$652,627	\$80,599	\$155,717	\$416,311
Other Expense and Cost				
SERVICES & SUPPLIES	\$44,884	\$5,543	\$10,709	\$28,632
PROSECUTION SERVICE & SUPPLIES	\$27,951			\$27,951
Departmental Expenditures	\$2,350,938	\$286,888	\$554,265	\$1,509,785
Additions: 1st				
Other	\$124,539	\$124,539		
Functional Cost	\$2,475,477	\$411,427	\$554,265	\$1,509,785
Reallocate Admin		(\$411,427)	\$110,482	\$300,945
Allocable Costs	\$2,475,477		\$664,747	\$1,810,730
Unallocated	(\$1,810,730)			(\$1,810,730)
1st Allocation	\$664,747		\$664,747	
Additions: 2nd				
Other	\$137,723	\$137,723		
Functional Cost	\$137,723	\$137,723		
Reallocate Admin		(\$137,723)	\$36,983	\$100,740
Allocable Costs	\$137,723		\$36,983	\$100,740
Unallocated	(\$100,740)			(\$100,740)
2nd Allocation	\$36,983		\$36,983	
Total allocated	\$701,730		\$701,730	

District Attorney
Detail allocation of
Departmental Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	210	8.801 %	\$58,507		\$58,507		\$58,507
Recorder	71	2.976 %	\$19,781		\$19,781		\$19,781
City Manager	391	16.387 %	\$108,934		\$108,934	\$6,870	\$115,804
Human Resources	174	7.293 %	\$48,477		\$48,477	\$3,057	\$51,534
Purchasing	152	6.370 %	\$42,348		\$42,348	\$2,671	\$45,019
Sheriff Administration	156	6.538 %	\$43,462		\$43,462	\$2,741	\$46,203
Fire Administration	64	2.682 %	\$17,831		\$17,831	\$1,124	\$18,955
Public Works	109	4.568 %	\$30,368		\$30,368	\$1,915	\$32,283
Library	67	2.808 %	\$18,666		\$18,666	\$1,177	\$19,843
Health	74	3.101 %	\$20,617		\$20,617	\$1,300	\$21,917
Carson City Transit	3	0.126 %	\$836		\$836	\$53	\$889
Regional Transportation	42	1.760 %	\$11,701		\$11,701	\$738	\$12,439
Finance	35	1.467 %	\$9,751		\$9,751	\$615	\$10,366
Planning	125	5.239 %	\$34,825		\$34,825	\$2,196	\$37,021
Street Maintenance	3	0.126 %	\$836		\$836	\$53	\$889
Ambulance	3	0.126 %	\$836		\$836	\$53	\$889
Stormwater Drainage	5	0.210 %	\$1,393		\$1,393	\$88	\$1,481
Sewer Operation	24	1.006 %	\$6,686		\$6,686	\$422	\$7,108
Water	31	1.299 %	\$8,637		\$8,637	\$545	\$9,182
Building Permits	3	0.126 %	\$836		\$836	\$53	\$889
Insurance Fund	64	2.682 %	\$17,831		\$17,831	\$1,124	\$18,955
Redevelopment	78	3.269 %	\$21,731		\$21,731	\$1,370	\$23,101
Information Technology	10	0.419 %	\$2,786		\$2,786	\$176	\$2,962
Quality of Life	23	0.964 %	\$6,408		\$6,408	\$404	\$6,812
Parks Administration	137	5.742 %	\$38,169		\$38,169	\$2,407	\$40,576
Workers Compensation Ins	8	0.335 %	\$2,229		\$2,229	\$141	\$2,370
Assessor	32	1.341 %	\$8,915		\$8,915	\$562	\$9,477
Juvenile Court	292	12.239 %	\$81,350		\$81,350	\$5,128	\$86,478
Total	2,386	100.000 %	\$664,747		\$664,747	\$36,983	\$701,730

(A) Alloc basis: Departmental Support
Source: DA Salary & Wage Sheet

District Attorney
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Departmental Support</u>
Board of Supervisors	\$58,507	\$58,507
Recorder	\$19,781	\$19,781
City Manager	\$115,804	\$115,804
Finance	\$10,366	\$10,366
Human Resources	\$51,534	\$51,534
Information Technology	\$2,962	\$2,962
Purchasing	\$45,019	\$45,019
Public Works	\$32,283	\$32,283
Assessor	\$9,477	\$9,477
Planning	\$37,021	\$37,021
Sheriff Administration	\$46,203	\$46,203
Fire Administration	\$18,955	\$18,955
Juvenile Court	\$86,478	\$86,478
Parks Administration	\$40,576	\$40,576
Library	\$19,843	\$19,843
Health	\$21,917	\$21,917
Carson City Transit	\$889	\$889
Regional Transportation	\$12,439	\$12,439
Quality of Life	\$6,812	\$6,812
Street Maintenance	\$889	\$889
Ambulance	\$889	\$889
Stormwater Drainage	\$1,481	\$1,481
Sewer Operation	\$7,108	\$7,108
Water	\$9,182	\$9,182
Building Permits	\$889	\$889
Workers Compensation Ins	\$2,370	\$2,370
Insurance Fund	\$18,955	\$18,955
Redevelopment	\$23,101	\$23,101
Total	<u>\$701,730</u>	<u>\$701,730</u>

SCHEDULE 9.01

CITY MANAGER

NATURE AND EXTENT OF SERVICE

The City Manager's office is the Chief Administrative Officer of the City and is responsible for implementing the policies set by the Board of Supervisors. The City Manager performs municipal administrative work and is the key liaison on behalf of the Board, City staff, and all others. Costs of the department are allocated based on total expenditures by department/fund.

City Manager
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$791,186			\$791,186
Deductions:				
SESQUICENTENNIAL FAIR	(\$166,567)			
Total deductions:	<u>(\$166,567)</u>			<u>(\$166,567)</u>
Allocated additions:				
1 - Building Use Charge	\$11,521		\$11,521	
2 - Equipment Use Charge	\$1,022		\$1,022	
1010100 - Board of Supervisors	\$1,965	\$2,053	\$4,018	
1010500 - District Attorney	\$108,934	\$6,870	\$115,804	
1010701 - Finance		\$5,530	\$5,530	
1010705 - Human Resources		\$469	\$469	
1010710 - Information Technology		\$7,881	\$7,881	
1010720 - Purchasing		\$1,616	\$1,616	
1010730 - City Hall		\$17,223	\$17,223	
1010800 - Internal Auditor		\$1,634	\$1,634	
1015034 - Facilities Maintenance		\$22,453	\$22,453	
Total allocated additions:	<u>\$123,442</u>	<u>\$65,729</u>	<u>\$189,171</u>	<u>\$189,171</u>
Total to be allocated	<u>\$748,061</u>	<u>\$65,729</u>		<u>\$813,790</u>

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

	<u>Total</u>	<u>General & Admin</u>	<u>City Manager</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$349,752		\$349,752
FRINGE BENEFITS	\$138,503		\$138,503
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$80,523		\$80,523
LOBBYIST	\$55,841		\$55,841
SESQUICENTENNIAL FAIR	\$166,567	\$166,567	
Departmental Expenditures	\$791,186	\$166,567	\$624,619
<u>Cost Adjustments</u>			
Deductions	(\$166,567)	(\$166,567)	
Additions: 1st			
Other	\$123,442	\$123,442	
Functional Cost	\$748,061	\$123,442	\$624,619
Reallocate Admin		(\$123,442)	\$123,442
Allocable Costs	\$748,061		\$748,061
1st Allocation	\$748,061		\$748,061
Additions: 2nd			
Other	\$65,729	\$65,729	
Functional Cost	\$65,729	\$65,729	
Reallocate Admin		(\$65,729)	\$65,729
Allocable Costs	\$65,729		\$65,729
2nd Allocation	\$65,729		\$65,729
Total allocated	\$813,790		\$813,790

**City Manager
Detail allocation of
City Manager**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	222,993	0.247 %	\$1,849		\$1,849		\$1,849
Clerk	259,378	0.288 %	\$2,151		\$2,151		\$2,151
Recorder	561,874	0.623 %	\$4,660		\$4,660		\$4,660
Public Safety Complex	284,178	0.315 %	\$2,357		\$2,357		\$2,357
Elections	229,482	0.254 %	\$1,903		\$1,903	\$175	\$2,078
Treasurer	454,547	0.504 %	\$3,770		\$3,770		\$3,770
Assessor	683,759	0.758 %	\$5,671		\$5,671	\$522	\$6,193
District Attorney	2,350,938	2.606 %	\$19,497		\$19,497		\$19,497
Public Defender	1,478,073	1.639 %	\$12,258		\$12,258	\$1,129	\$13,387
Economic Development	646,534	0.717 %	\$5,362		\$5,362	\$494	\$5,856
Finance	614,168	0.681 %	\$5,093		\$5,093	\$469	\$5,562
Human Resources	382,537	0.424 %	\$3,172		\$3,172	\$292	\$3,464
Information Technology	1,632,628	1.810 %	\$13,540		\$13,540	\$1,247	\$14,787
Geographic Information Systems	269,751	0.299 %	\$2,237		\$2,237	\$206	\$2,443
Purchasing	128,984	0.143 %	\$1,070		\$1,070	\$99	\$1,169
City Hall	105,468	0.117 %	\$875		\$875	\$81	\$956
Welfare	318,563	0.353 %	\$2,642		\$2,642	\$243	\$2,885
Internal Auditor	171,841	0.191 %	\$1,425		\$1,425	\$131	\$1,556
Planning	595,961	0.661 %	\$4,942		\$4,942	\$455	\$5,397
Business License	130,998	0.145 %	\$1,086		\$1,086	\$100	\$1,186
Sheriff Administration	715,638	0.793 %	\$5,935		\$5,935	\$547	\$6,482
Sheriff Operations	5,851,598	6.487 %	\$48,528		\$48,528	\$4,469	\$52,997
Sheriff General Services	661,843	0.734 %	\$5,489		\$5,489	\$505	\$5,994
Detention Facility	4,099,947	4.545 %	\$34,002		\$34,002	\$3,131	\$37,133
Dispatch	1,818,271	2.016 %	\$15,079		\$15,079	\$1,389	\$16,468
Trinet Grant	161,200	0.179 %	\$1,337		\$1,337	\$123	\$1,460
Fire Administration	407,806	0.452 %	\$3,382		\$3,382	\$311	\$3,693
Fire Operations	7,696,645	8.533 %	\$63,830		\$63,830	\$5,878	\$69,708
Fire Prevention	363,827	0.403 %	\$3,017		\$3,017	\$278	\$3,295
Fire Training	358,362	0.397 %	\$2,972		\$2,972	\$274	\$3,246
Emergency Management	287,021	0.318 %	\$2,380		\$2,380	\$219	\$2,599
Public Works	1,803,023	1.999 %	\$14,953		\$14,953	\$1,377	\$16,330
Juvenile Court	452,744	0.502 %	\$3,755		\$3,755	\$346	\$4,101
Juvenile Probation	1,396,876	1.549 %	\$11,585		\$11,585	\$1,067	\$12,652
Juvenile Detention	1,406,125	1.559 %	\$11,661		\$11,661	\$1,074	\$12,735
Justice Court	3,605,494	3.997 %	\$29,901		\$29,901	\$2,753	\$32,654
Alternative Sentencing	999,884	1.108 %	\$8,292		\$8,292	\$764	\$9,056
Parks Administration	620,234	0.688 %	\$5,144		\$5,144	\$474	\$5,618
Park Maintenance	1,023,664	1.135 %	\$8,489		\$8,489	\$782	\$9,271
Grants, Gifts, Donations	127,205	0.141 %	\$1,055		\$1,055	\$97	\$1,152
Swimming Pool	665,398	0.738 %	\$5,518		\$5,518	\$508	\$6,026

City Manager
Detail allocation of
City Manager

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Community Center	368,817	0.409 %	\$3,059		\$3,059	\$282	\$3,341
Recreation	358,631	0.398 %	\$2,974		\$2,974	\$274	\$3,248
Pony Express Pavilion	19,722	0.022 %	\$164		\$164	\$15	\$179
Sports	350,826	0.389 %	\$2,909		\$2,909	\$268	\$3,177
Library	1,592,638	1.766 %	\$13,208		\$13,208	\$1,216	\$14,424
Health	515,961	0.572 %	\$4,279		\$4,279	\$394	\$4,673
Landfill Administration	1,350,339	1.497 %	\$11,199		\$11,199	\$1,031	\$12,230
Animal Services	779,226	0.864 %	\$6,462		\$6,462	\$595	\$7,057
Cooperative Extension	184,185	0.204 %	\$1,527		\$1,527	\$141	\$1,668
Supplemental Indigent	1,097,516	1.217 %	\$9,102		\$9,102	\$838	\$9,940
Senior Citizens	505,670	0.561 %	\$4,194		\$4,194	\$386	\$4,580
Carson City Transit	1,037,161	1.150 %	\$8,601		\$8,601	\$792	\$9,393
Library Gift	99,679	0.111 %	\$827		\$827	\$76	\$903
Administrative Assessment	49,022	0.054 %	\$407		\$407	\$37	\$444
Traffic/Transportation	66,697	0.074 %	\$553		\$553	\$51	\$604
Regional Transportation	104,751	0.116 %	\$869		\$869	\$80	\$949
Quality of Life	770,945	0.855 %	\$6,394		\$6,394	\$589	\$6,983
Street Maintenance	4,148,147	4.599 %	\$34,401		\$34,401	\$3,168	\$37,569
Grant Fund	3,339,156	3.702 %	\$27,692		\$27,692	\$2,550	\$30,242
Commissary Fund	208,797	0.231 %	\$1,732		\$1,732	\$159	\$1,891
Ambulance	2,772,271	3.073 %	\$22,991		\$22,991	\$2,117	\$25,108
Stormwater Drainage	288,787	0.320 %	\$2,395		\$2,395	\$221	\$2,616
Sewer Operation	4,079,718	4.523 %	\$33,834		\$33,834	\$3,116	\$36,950
Water	6,403,390	7.099 %	\$53,104		\$53,104	\$4,890	\$57,994
Building Permits	515,008	0.571 %	\$4,271		\$4,271	\$393	\$4,664
Cemetery	195,875	0.217 %	\$1,624		\$1,624	\$150	\$1,774
Fleet Management	1,161,859	1.288 %	\$9,636		\$9,636	\$887	\$10,523
Group Medical Insurance	749,554	0.831 %	\$6,216		\$6,216	\$572	\$6,788
Workers Compensation Ins	1,064,531	1.180 %	\$8,828		\$8,828	\$813	\$9,641
Insurance Fund	1,688,825	1.872 %	\$14,006		\$14,006	\$1,290	\$15,296
Redevelopment	339,251	0.376 %	\$2,813		\$2,813	\$259	\$3,072
Redevelopment Revolving	116,172	0.129 %	\$963		\$963	\$89	\$1,052
Tourism Authority	335,894	0.372 %	\$2,786		\$2,786	\$257	\$3,043
Tricounty Railway	415,406	0.461 %	\$3,445		\$3,445	\$317	\$3,762
Sierra Forest Fire Protect	48,140	0.053 %	\$399		\$399	\$37	\$436
Sub-Conservancy District	442,182	0.490 %	\$3,667		\$3,667	\$338	\$4,005
Controller Trust Fund	4,542	0.005 %	\$38		\$38	\$3	\$41
Medical	472,059	0.523 %	\$3,915		\$3,915	\$361	\$4,276
Environmental Health	391,688	0.434 %	\$3,248		\$3,248	\$299	\$3,547
Investigations	2,050,879	2.274 %	\$17,008		\$17,008	\$1,566	\$18,574
Justice Court	232,443	0.258 %	\$1,928		\$1,928	\$178	\$2,106

**City Manager
Detail allocation of
City Manager**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Ice Rink	69,109	0.077 %	\$573		\$573	\$53	\$626
Northgate	30,820	0.034 %	\$256		\$256	\$24	\$280
Capital Projects	276,260	0.306 %	\$2,291		\$2,291	\$211	\$2,502
911 Surcharge	164,056	0.182 %	\$1,361		\$1,361	\$125	\$1,486
Wildland Fire Management	315,277	0.350 %	\$2,615		\$2,615	\$241	\$2,856
Facilities Maintenance	1,461,946	1.621 %	\$12,124		\$12,124	\$1,116	\$13,240
Pulbic Guardian	165,358	0.183 %	\$1,371		\$1,371	\$126	\$1,497
Chartered Admin	952,199	1.056 %	\$7,897		\$7,897	\$727	\$8,624
V&T Spec. Infrastructure	250		\$2		\$2		\$2
Infrastructure Tax	4,875	0.003 %	\$39		\$39	\$2	\$41
Total	<u>90,201,970</u>	<u>100.000 %</u>	<u>\$748,061</u>		<u>\$748,061</u>	<u>\$65,729</u>	<u>\$813,790</u>

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

Source: General Ledger

City Manager
Departmental Cost
Allocation Summary

	Total	City Manager
Board of Supervisors	\$1,849	\$1,849
Clerk	\$2,151	\$2,151
Recorder	\$4,660	\$4,660
Public Safety Complex	\$2,357	\$2,357
Treasurer	\$3,770	\$3,770
District Attorney	\$19,497	\$19,497
Finance	\$5,562	\$5,562
Human Resources	\$3,464	\$3,464
Information Technology	\$14,787	\$14,787
Purchasing	\$1,169	\$1,169
City Hall	\$956	\$956
Internal Auditor	\$1,556	\$1,556
Dispatch	\$16,468	\$16,468
Public Works	\$16,330	\$16,330
Facilities Maintenance	\$13,240	\$13,240
Elections	\$2,078	\$2,078
Pulbic Guardian	\$1,497	\$1,497
Assessor	\$6,193	\$6,193
Public Defender	\$13,387	\$13,387
Economic Development	\$5,856	\$5,856
Geographic Information Systems	\$2,443	\$2,443
Northgate	\$280	\$280
Welfare	\$2,885	\$2,885
Planning	\$5,397	\$5,397
Business License	\$1,186	\$1,186
Chartered Admin	\$8,624	\$8,624
Sheriff Administration	\$6,482	\$6,482
Investigations	\$18,574	\$18,574
Sheriff Operations	\$52,997	\$52,997
Sheriff General Services	\$5,994	\$5,994
Detention Facility	\$37,133	\$37,133
Trinet Grant	\$1,460	\$1,460
Fire Administration	\$3,693	\$3,693
Fire Operations	\$69,708	\$69,708
Fire Prevention	\$3,295	\$3,295
Fire Training	\$3,246	\$3,246
Emergency Management	\$2,599	\$2,599
Wildland Fire Management	\$2,856	\$2,856
Juvenile Court	\$4,101	\$4,101
Juvenile Probation	\$12,652	\$12,652
Juvenile Detention	\$12,735	\$12,735
Justice Court	\$32,654	\$32,654

City Manager
Departmental Cost
Allocation Summary

	Total	City Manager
Alternative Sentencing	\$9,056	\$9,056
Justice Court	\$2,106	\$2,106
Parks Administration	\$5,618	\$5,618
Park Maintenance	\$9,271	\$9,271
Grants, Gifts, Donations	\$1,152	\$1,152
Swimming Pool	\$6,026	\$6,026
Community Center	\$3,341	\$3,341
Recreation	\$3,248	\$3,248
Pony Express Pavilion	\$179	\$179
Ice Rink	\$626	\$626
Sports	\$3,177	\$3,177
Library	\$14,424	\$14,424
Health	\$4,673	\$4,673
Landfill Administration	\$12,230	\$12,230
Medical	\$4,276	\$4,276
Environmental Health	\$3,547	\$3,547
Animal Services	\$7,057	\$7,057
Cooperative Extension	\$1,668	\$1,668
Supplemental Indigent	\$9,940	\$9,940
Capital Projects	\$2,502	\$2,502
Senior Citizens	\$4,580	\$4,580
Carson City Transit	\$9,393	\$9,393
Library Gift	\$903	\$903
Administrative Assessment	\$444	\$444
Traffic/Transportation	\$604	\$604
Regional Transportation	\$949	\$949
V&T Spec. Infrastructure	\$2	\$2
Quality of Life	\$6,983	\$6,983
Street Maintenance	\$37,569	\$37,569
Infrastructure Tax	\$41	\$41
Grant Fund	\$30,242	\$30,242
Commissary Fund	\$1,891	\$1,891
911 Surcharge	\$1,486	\$1,486
Ambulance	\$25,108	\$25,108
Stormwater Drainage	\$2,616	\$2,616
Sewer Operation	\$36,950	\$36,950
Water	\$57,994	\$57,994
Building Permits	\$4,664	\$4,664
Cemetery	\$1,774	\$1,774
Fleet Management	\$10,523	\$10,523
Group Medical Insurance	\$6,788	\$6,788
Workers Compensation Ins	\$9,641	\$9,641

City Manager
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Manager</u>
Insurance Fund	\$15,296	\$15,296
Redevelopment	\$3,072	\$3,072
Redevelopment Revolving	\$1,052	\$1,052
Tourism Authority	\$3,043	\$3,043
Tricounty Railway	\$3,762	\$3,762
Sierra Forest Fire Protect	\$436	\$436
Sub-Conservancy District	\$4,005	\$4,005
Controller Trust Fund	\$41	\$41
Total	<u>\$813,790</u>	<u>\$813,790</u>

SCHEDULE 10.01

FINANCE

NATURE AND EXTENT OF SERVICE

The Finance department fulfills the requirements of the duties of the Controller, County Auditor, Chief Financial Officer, 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:

Finance
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$614,168			\$614,168
Allocated additions:				
1 - Building Use Charge	\$5,439		\$5,439	
2 - Equipment Use Charge	\$1,176		\$1,176	
1010100 - Board of Supervisors	\$1,525	\$1,594	\$3,119	
1010500 - District Attorney	\$9,751	\$615	\$10,366	
1010600 - City Manager	\$5,093	\$469	\$5,562	
1010705 - Human Resources		\$6,685	\$6,685	
1010710 - Information Technology		\$42,086	\$42,086	
1010720 - Purchasing		\$429	\$429	
1010730 - City Hall		\$13,182	\$13,182	
1010800 - Internal Auditor		\$1,269	\$1,269	
1015034 - Facilities Maintenance		\$10,600	\$10,600	
Total allocated additions:	<u>\$22,984</u>	<u>\$76,929</u>	<u>\$99,913</u>	<u>\$99,913</u>
Departmental cost adjustments:				
SALARIES - DIRECT BILL	\$142,700			
Total departmental cost adjustments:	<u>\$142,700</u>			<u>\$142,700</u>
Total to be allocated	<u><u>\$779,852</u></u>	<u><u>\$76,929</u></u>		<u><u>\$856,781</u></u>

Finance
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Payroll</u>	<u>Budget</u>	<u>Accounts Payable</u>	<u>Accounting</u>	<u>Debt Management</u>	<u>Contracts</u>	<u>Workers Compensation</u>	<u>General Liability</u>
Wages & Benefits										
SALARIES & WAGES	\$379,570	\$16,170	\$62,401	\$70,258	\$88,212	\$65,666	\$28,164	\$19,244	\$14,727	\$14,728
FRINGE BENEFITS	\$162,519	\$6,923	\$26,718	\$30,082	\$37,769	\$28,116	\$12,059	\$8,240	\$6,306	\$6,306
Other Expense and Cost										
SERVICES & SUPPLIES	\$19,241	\$820	\$3,163	\$3,562	\$4,472	\$3,329	\$1,428	\$976	\$747	\$744
AUDITING FEES	\$42,338									
PROFESSIONAL SERVICE	\$10,500		\$10,500							
Departmental Expenditures	\$614,168	\$23,913	\$102,782	\$103,902	\$130,453	\$97,111	\$41,651	\$28,460	\$21,780	\$21,778
Cost Adjustments										
SALARIES - DIRECT BILL	\$142,700	\$6,079	\$23,460	\$26,414	\$33,163	\$24,687	\$10,588	\$7,235	\$5,537	\$5,537
Additions: 1st										
Other	\$22,984	\$22,984								
Functional Cost	\$779,852	\$52,976	\$126,242	\$130,316	\$163,616	\$121,798	\$52,239	\$35,695	\$27,317	\$27,315
Reallocate Admin		(\$52,976)	\$9,201	\$9,498	\$11,925	\$8,877	\$3,807	\$2,602	\$1,991	\$1,991
Allocable Costs	\$779,852		\$135,443	\$139,814	\$175,541	\$130,675	\$56,046	\$38,297	\$29,308	\$29,306
1st Allocation	\$779,852		\$135,443	\$139,814	\$175,541	\$130,675	\$56,046	\$38,297	\$29,308	\$29,306
Additions: 2nd										
Other	\$76,929	\$76,929								
Functional Cost	\$76,929	\$76,929								
Reallocate Admin		(\$76,929)	\$13,361	\$13,792	\$17,316	\$12,891	\$5,529	\$3,778	\$2,891	\$2,891
Allocable Costs	\$76,929		\$13,361	\$13,792	\$17,316	\$12,891	\$5,529	\$3,778	\$2,891	\$2,891
2nd Allocation	\$76,929		\$13,361	\$13,792	\$17,316	\$12,891	\$5,529	\$3,778	\$2,891	\$2,891
Total allocated	\$856,781		\$148,804	\$153,606	\$192,857	\$143,566	\$61,575	\$42,075	\$32,199	\$32,197

Finance
Schedule of costs to be
allocated by function

Audit Fees

Wages & Benefits

SALARIES & WAGES
FRINGE BENEFITS

Other Expense and Cost

SERVICES & SUPPLIES
AUDITING FEES \$42,338
PROFESSIONAL SERVICE
Departmental Expenditures \$42,338

Cost Adjustments

SALARIES - DIRECT BILL

Additions: 1st
Other
Functional Cost \$42,338
Reallocate Admin \$3,084
Allocable Costs \$45,422
1st Allocation \$45,422

Additions: 2nd
Other
Functional Cost
Reallocate Admin \$4,480
Allocable Costs \$4,480
2nd Allocation \$4,480

Total allocated \$49,902

Finance
Detail allocation of
Payroll

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	5	0.652 %	\$883		\$883		\$883
Clerk	5	0.652 %	\$883		\$883		\$883
Treasurer	7	0.913 %	\$1,236		\$1,236		\$1,236
Elections	7	0.913 %	\$1,236		\$1,236	\$130	\$1,366
Recorder	8	1.043 %	\$1,413		\$1,413		\$1,413
Assessor	8	1.043 %	\$1,413		\$1,413	\$148	\$1,561
District Attorney	17	2.216 %	\$3,002		\$3,002		\$3,002
City Manager	4	0.522 %	\$706		\$706		\$706
Human Resources	5	0.652 %	\$883		\$883	\$93	\$976
Information Technology	9	1.173 %	\$1,589		\$1,589	\$167	\$1,756
Purchasing	2	0.261 %	\$353		\$353	\$37	\$390
Planning	7	0.913 %	\$1,236		\$1,236	\$130	\$1,366
Sheriff Administration	6	0.782 %	\$1,060		\$1,060	\$111	\$1,171
Sheriff Operations	48	6.258 %	\$8,476		\$8,476	\$889	\$9,365
Sheriff General Services	8	1.043 %	\$1,413		\$1,413	\$148	\$1,561
Detention Facility	26	3.390 %	\$4,591		\$4,591	\$482	\$5,073
Dispatch	20	2.608 %	\$3,532		\$3,532	\$371	\$3,903
Trinet Grant	1	0.130 %	\$177		\$177	\$19	\$196
Fire Administration	5	0.652 %	\$883		\$883	\$93	\$976
Fire Operations	38	4.954 %	\$6,710		\$6,710	\$704	\$7,414
Fire Prevention	7	0.913 %	\$1,236		\$1,236	\$130	\$1,366
Fire Training	2	0.261 %	\$353		\$353	\$37	\$390
Juvenile Court	5	0.652 %	\$883		\$883	\$93	\$976
Juvenile Probation	10	1.304 %	\$1,766		\$1,766	\$185	\$1,951
Juvenile Detention	18	2.347 %	\$3,179		\$3,179	\$334	\$3,513
Justice Court	27	3.520 %	\$4,768		\$4,768	\$500	\$5,268
Alternative Sentencing	13	1.695 %	\$2,296		\$2,296	\$241	\$2,537
Parks Administration	7	0.913 %	\$1,236		\$1,236	\$130	\$1,366
Park Maintenance	11	1.434 %	\$1,942		\$1,942	\$204	\$2,146
Swimming Pool	69	8.996 %	\$12,185		\$12,185	\$1,279	\$13,464
Community Center	12	1.565 %	\$2,119		\$2,119	\$222	\$2,341
Recreation	27	3.520 %	\$4,768		\$4,768	\$500	\$5,268
Sports	43	5.606 %	\$7,593		\$7,593	\$797	\$8,390
Library	20	2.608 %	\$3,532		\$3,532	\$371	\$3,903
Health	40	5.215 %	\$7,064		\$7,064	\$741	\$7,805
Senior Citizens	3	0.391 %	\$530		\$530	\$56	\$586
Street Maintenance	20	2.608 %	\$3,532		\$3,532	\$371	\$3,903
Commissary Fund	1	0.130 %	\$177		\$177	\$19	\$196
Stormwater Drainage	7	0.913 %	\$1,236	(\$7,857)	(\$6,621)	\$130	(\$6,491)
Sewer Operation	21	2.738 %	\$3,708	(\$15,714)	(\$12,006)	\$389	(\$11,617)
Building Permits	2	0.261 %	\$353		\$353	\$37	\$390

Finance
Detail allocation of
Payroll

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Cemetery	2	0.261 %	\$353		\$353	\$37	\$390
Fleet Management	6	0.782 %	\$1,060		\$1,060	\$111	\$1,171
Workers Compensation Ins	1	0.130 %	\$177		\$177	\$19	\$196
Public Works	28	3.651 %	\$4,944		\$4,944	\$519	\$5,463
Landfill Administration	8	1.043 %	\$1,413		\$1,413	\$148	\$1,561
Investigations	16	2.086 %	\$2,825		\$2,825	\$296	\$3,121
Facilities Maintenance	11	1.434 %	\$1,942		\$1,942	\$204	\$2,146
Wildland Fire Management	7	0.913 %	\$1,236		\$1,236	\$130	\$1,366
Group Medical Insurance	2	0.261 %	\$353	(\$11,786)	(\$11,433)	\$37	(\$11,396)
Water	18	2.347 %	\$3,179	(\$15,715)	(\$12,536)	\$334	(\$12,202)
Quality of Life	4	0.522 %	\$706		\$706	\$74	\$780
Welfare	6	0.782 %	\$1,060		\$1,060	\$111	\$1,171
Sub-Conservancy District	18	2.347 %	\$3,179		\$3,179	\$334	\$3,513
Tourism Authority	7	0.913 %	\$1,236		\$1,236	\$130	\$1,366
Ambulance	22	2.868 %	\$3,885		\$3,885	\$408	\$4,293
Pulbic Guardian	2	0.261 %	\$353		\$353	\$37	\$390
Chartered Admin	8	1.039 %	\$1,411		\$1,411	\$144	\$1,555
Subtotal	<u>767</u>	<u>100.000 %</u>	<u>\$135,443</u>	<u>(\$51,072)</u>	<u>\$84,371</u>	<u>\$13,361</u>	<u>\$97,732</u>
Direct Billed				<u>\$51,072</u>	<u>\$51,072</u>		<u>\$51,072</u>
Total	<u>767</u>	<u>100.000 %</u>	<u>\$135,443</u>	<u>\$0</u>	<u>\$135,443</u>	<u>\$13,361</u>	<u>\$148,804</u>

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

Source: Personnel Position Control Report

Finance
Detail allocation of
Budget

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	222,993	0.247 %	\$345		\$345		\$345
Clerk	259,378	0.287 %	\$401		\$401		\$401
Recorder	561,874	0.622 %	\$869		\$869		\$869
Public Safety Complex	284,178	0.314 %	\$440		\$440		\$440
Elections	229,482	0.254 %	\$355		\$355	\$37	\$392
Treasurer	454,547	0.503 %	\$703		\$703		\$703
Assessor	683,759	0.757 %	\$1,058		\$1,058	\$110	\$1,168
District Attorney	2,350,938	2.601 %	\$3,637		\$3,637		\$3,637
City Manager	791,186	0.875 %	\$1,224		\$1,224		\$1,224
Public Defender	1,478,073	1.635 %	\$2,287		\$2,287	\$239	\$2,526
Economic Development	646,534	0.715 %	\$1,000		\$1,000	\$104	\$1,104
Human Resources	382,537	0.423 %	\$592		\$592	\$62	\$654
Information Technology	1,632,628	1.806 %	\$2,526		\$2,526	\$264	\$2,790
Geographic Information Systems	269,751	0.298 %	\$417		\$417	\$44	\$461
Purchasing	128,984	0.143 %	\$200		\$200	\$21	\$221
City Hall	105,468	0.117 %	\$163		\$163	\$17	\$180
Welfare	318,563	0.352 %	\$493		\$493	\$51	\$544
Internal Auditor	171,841	0.190 %	\$266		\$266	\$28	\$294
Planning	595,961	0.659 %	\$922		\$922	\$96	\$1,018
Business License	130,998	0.145 %	\$203		\$203	\$21	\$224
Sheriff Administration	715,638	0.792 %	\$1,107		\$1,107	\$116	\$1,223
Sheriff Operations	5,851,598	6.475 %	\$9,052		\$9,052	\$944	\$9,996
Sheriff General Services	661,843	0.732 %	\$1,024		\$1,024	\$107	\$1,131
Detention Facility	4,099,947	4.536 %	\$6,343		\$6,343	\$662	\$7,005
Dispatch	1,818,271	2.012 %	\$2,813		\$2,813	\$293	\$3,106
Trinet Grant	161,200	0.178 %	\$249		\$249	\$26	\$275
Fire Administration	407,806	0.451 %	\$631		\$631	\$66	\$697
Fire Operations	7,696,645	8.516 %	\$11,907		\$11,907	\$1,242	\$13,149
Fire Prevention	363,827	0.403 %	\$563		\$563	\$59	\$622
Fire Training	358,362	0.397 %	\$554		\$554	\$58	\$612
Emergency Management	287,021	0.318 %	\$444		\$444	\$46	\$490
Public Works	1,803,023	1.995 %	\$2,789		\$2,789	\$291	\$3,080
Juvenile Court	452,744	0.501 %	\$700		\$700	\$73	\$773
Juvenile Probation	1,396,876	1.546 %	\$2,161		\$2,161	\$225	\$2,386
Juvenile Detention	1,406,125	1.556 %	\$2,175		\$2,175	\$227	\$2,402
Justice Court	3,605,494	3.989 %	\$5,578		\$5,578	\$582	\$6,160
Alternative Sentencing	999,884	1.106 %	\$1,547		\$1,547	\$161	\$1,708
Parks Administration	620,234	0.686 %	\$959		\$959	\$100	\$1,059
Park Maintenance	1,023,664	1.133 %	\$1,584		\$1,584	\$165	\$1,749
Grants, Gifts, Donations	127,205	0.141 %	\$197		\$197	\$21	\$218
Swimming Pool	665,398	0.736 %	\$1,029		\$1,029	\$107	\$1,136

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>
Community Center	368,817	0.408 %	\$571		\$571	\$60	\$631
Recreation	358,631	0.397 %	\$555		\$555	\$58	\$613
Pony Express Pavilion	19,722	0.022 %	\$31		\$31	\$3	\$34
Sports	350,826	0.388 %	\$543		\$543	\$57	\$600
Library	1,592,638	1.762 %	\$2,464		\$2,464	\$257	\$2,721
Health	515,961	0.571 %	\$798		\$798	\$83	\$881
Landfill Administration	1,350,339	1.494 %	\$2,089		\$2,089	\$218	\$2,307
Animal Services	779,226	0.862 %	\$1,205		\$1,205	\$126	\$1,331
Cooperative Extension	184,185	0.204 %	\$285		\$285	\$30	\$315
Supplemental Indigent	1,097,516	1.214 %	\$1,698		\$1,698	\$177	\$1,875
Senior Citizens	505,670	0.559 %	\$782		\$782	\$82	\$864
Carson City Transit	1,037,161	1.148 %	\$1,604		\$1,604	\$167	\$1,771
Library Gift	99,679	0.110 %	\$154		\$154	\$16	\$170
Administrative Assessment	49,022	0.054 %	\$76		\$76	\$8	\$84
Traffic/Transportation	66,697	0.074 %	\$103		\$103	\$11	\$114
Regional Transportation	104,751	0.116 %	\$162		\$162	\$17	\$179
Quality of Life	770,945	0.853 %	\$1,193		\$1,193	\$124	\$1,317
Street Maintenance	4,148,147	4.590 %	\$6,417		\$6,417	\$669	\$7,086
Grant Fund	3,339,156	3.695 %	\$5,166		\$5,166	\$539	\$5,705
Commissary Fund	208,797	0.231 %	\$323		\$323	\$34	\$357
Ambulance	2,772,271	3.067 %	\$4,289		\$4,289	\$447	\$4,736
Stormwater Drainage	288,787	0.320 %	\$447		\$447	\$47	\$494
Sewer Operation	4,079,718	4.514 %	\$6,311		\$6,311	\$658	\$6,969
Water	6,403,390	7.085 %	\$9,906		\$9,906	\$1,033	\$10,939
Building Permits	515,008	0.570 %	\$797		\$797	\$83	\$880
Cemetery	195,875	0.217 %	\$303		\$303	\$32	\$335
Fleet Management	1,161,859	1.286 %	\$1,797		\$1,797	\$188	\$1,985
Group Medical Insurance	749,554	0.829 %	\$1,160		\$1,160	\$121	\$1,281
Workers Compensation Ins	1,064,531	1.178 %	\$1,647		\$1,647	\$172	\$1,819
Insurance Fund	1,688,825	1.869 %	\$2,613		\$2,613	\$273	\$2,886
Redevelopment	339,251	0.375 %	\$525		\$525	\$55	\$580
Redevelopment Revolving	116,172	0.129 %	\$180		\$180	\$19	\$199
Tourism Authority	335,894	0.372 %	\$520		\$520	\$54	\$574
Tricounty Railway	415,406	0.460 %	\$643		\$643	\$67	\$710
Sierra Forest Fire Protect	48,140	0.053 %	\$74		\$74	\$8	\$82
Sub-Conservancy District	442,182	0.489 %	\$684		\$684	\$71	\$755
Controller Trust Fund	4,542	0.005 %	\$7		\$7	\$1	\$8
Medical	472,059	0.522 %	\$730		\$730	\$76	\$806
Environmental Health	391,688	0.433 %	\$606		\$606	\$63	\$669
Investigations	2,050,879	2.269 %	\$3,173		\$3,173	\$331	\$3,504
Justice Court	232,443	0.257 %	\$360		\$360	\$38	\$398

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>
Ice Rink	69,109	0.076 %	\$107		\$107	\$11	\$118
Northgate	30,820	0.034 %	\$48		\$48	\$5	\$53
Capital Projects	276,260	0.306 %	\$427		\$427	\$45	\$472
911 Surcharge	164,056	0.182 %	\$254		\$254	\$26	\$280
Wildland Fire Management	315,277	0.349 %	\$488		\$488	\$51	\$539
Facilities Maintenance	1,461,946	1.618 %	\$2,262		\$2,262	\$236	\$2,498
Pulbic Guardian	165,358	0.183 %	\$256		\$256	\$27	\$283
Chartered Admin	952,199	1.054 %	\$1,473		\$1,473	\$154	\$1,627
V&T Spec. Infrastructure	250						
Infrastructure Tax	4,875	0.005 %	\$1		\$1	(\$1)	
Total	<u>90,378,988</u>	<u>100.000 %</u>	<u>\$139,814</u>		<u>\$139,814</u>	<u>\$13,792</u>	<u>\$153,606</u>

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

Source: General Ledger

Finance
Detail allocation of
Accounts Payable

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	11,232	0.039 %	\$68		\$68		\$68
Clerk	14,167	0.049 %	\$86		\$86		\$86
Recorder	62,823	0.217 %	\$380		\$380		\$380
Public Safety Complex	284,178	0.979 %	\$1,719		\$1,719		\$1,719
Elections	62,527	0.216 %	\$378		\$378	\$38	\$416
Assessor	41,745	0.144 %	\$253		\$253	\$26	\$279
District Attorney	72,835	0.251 %	\$441		\$441		\$441
City Manager	302,931	1.044 %	\$1,833		\$1,833		\$1,833
Economic Development	646,534	2.228 %	\$3,912		\$3,912	\$397	\$4,309
Human Resources	109,765	0.378 %	\$664		\$664	\$67	\$731
Information Technology	561,377	1.935 %	\$3,396		\$3,396	\$344	\$3,740
Geographic Information Systems	269,751	0.930 %	\$1,632		\$1,632	\$165	\$1,797
Purchasing	4,758	0.016 %	\$29		\$29	\$3	\$32
City Hall	105,468	0.363 %	\$638		\$638	\$65	\$703
Welfare	169,888	0.586 %	\$1,028		\$1,028	\$104	\$1,132
Internal Auditor	171,841	0.592 %	\$1,040		\$1,040	\$105	\$1,145
Planning	42,094	0.145 %	\$255		\$255	\$26	\$281
Sheriff Administration	437,506	1.508 %	\$2,647		\$2,647	\$268	\$2,915
Sheriff Operations	351,588	1.212 %	\$2,127		\$2,127	\$216	\$2,343
Sheriff General Services	51,396	0.177 %	\$311		\$311	\$32	\$343
Detention Facility	374,485	1.291 %	\$2,266		\$2,266	\$230	\$2,496
Dispatch	140,107	0.483 %	\$848		\$848	\$86	\$934
Trinet Grant	8,420	0.029 %	\$51		\$51	\$5	\$56
Fire Administration	32,736	0.113 %	\$198		\$198	\$20	\$218
Fire Operations	436,892	1.506 %	\$2,643		\$2,643	\$268	\$2,911
Fire Prevention	15,683	0.054 %	\$95		\$95	\$10	\$105
Fire Training	89,551	0.309 %	\$542		\$542	\$55	\$597
Juvenile Court	109,136	0.376 %	\$660		\$660	\$67	\$727
Juvenile Probation	157,013	0.541 %	\$950		\$950	\$96	\$1,046
Juvenile Detention	95,000	0.327 %	\$575		\$575	\$58	\$633
Justice Court	459,469	1.584 %	\$2,780		\$2,780	\$282	\$3,062
Alternative Sentencing	105,002	0.362 %	\$635		\$635	\$64	\$699
Parks Administration	23,135	0.080 %	\$140		\$140	\$14	\$154
Park Maintenance	313,020	1.079 %	\$1,894		\$1,894	\$192	\$2,086
Grants, Gifts, Donations	127,205	0.438 %	\$770		\$770	\$78	\$848
Swimming Pool	217,413	0.749 %	\$1,315		\$1,315	\$133	\$1,448
Community Center	141,093	0.486 %	\$854		\$854	\$87	\$941
Recreation	30,808	0.106 %	\$186		\$186	\$19	\$205
Pony Express Pavilion	14,677	0.051 %	\$89		\$89	\$9	\$98
Sports	160,524	0.553 %	\$971		\$971	\$98	\$1,069
Library	419,292	1.445 %	\$2,537		\$2,537	\$257	\$2,794

Finance
Detail allocation of
Accounts Payable

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Health	158,319	0.546 %	\$958		\$958	\$97	\$1,055
Animal Services	594,131	2.048 %	\$3,595		\$3,595	\$364	\$3,959
Cooperative Extension	184,185	0.635 %	\$1,114		\$1,114	\$113	\$1,227
Supplemental Indigent	1,097,516	3.783 %	\$6,640		\$6,640	\$673	\$7,313
Senior Citizens	111,728	0.385 %	\$676		\$676	\$69	\$745
Carson City Transit	983,133	3.388 %	\$5,948		\$5,948	\$603	\$6,551
Library Gift	99,121	0.342 %	\$600		\$600	\$61	\$661
Administrative Assessment	49,022	0.169 %	\$297		\$297	\$30	\$327
Traffic/Transportation	1,920	0.007 %	\$12		\$12	\$1	\$13
Regional Transportation	73,848	0.255 %	\$447		\$447	\$45	\$492
Street Maintenance	2,305,261	7.945 %	\$13,947		\$13,947	\$1,414	\$15,361
Commissary Fund	126,997	0.438 %	\$768		\$768	\$78	\$846
Ambulance	409,460	1.411 %	\$2,477		\$2,477	\$251	\$2,728
Stormwater Drainage	97,348	0.336 %	\$589		\$589	\$60	\$649
Sewer Operation	1,913,669	6.596 %	\$11,578		\$11,578	\$1,174	\$12,752
Water	3,973,706	13.695 %	\$24,041		\$24,041	\$2,438	\$26,479
Building Permits	314,607	1.084 %	\$1,903		\$1,903	\$193	\$2,096
Cemetery	19,984	0.069 %	\$121		\$121	\$12	\$133
Fleet Management	454,371	1.566 %	\$2,749		\$2,749	\$279	\$3,028
Group Medical Insurance	467,280	1.610 %	\$2,827		\$2,827	\$287	\$3,114
Workers Compensation Ins	788,888	2.719 %	\$4,773		\$4,773	\$484	\$5,257
Insurance Fund	1,552,649	5.351 %	\$9,394		\$9,394	\$952	\$10,346
Redevelopment	111,890	0.386 %	\$677		\$677	\$69	\$746
Redevelopment Revolving	116,172	0.400 %	\$703		\$703	\$71	\$774
Tricounty Railway	415,406	1.432 %	\$2,513		\$2,513	\$255	\$2,768
Sierra Forest Fire Protect	48,140	0.166 %	\$291		\$291	\$30	\$321
Grant Fund	710,148	2.448 %	\$4,296		\$4,296	\$436	\$4,732
Emergency Management	40,619	0.140 %	\$246		\$246	\$25	\$271
Public Works	75,391	0.260 %	\$456		\$456	\$46	\$502
Quality of Life	338,210	1.166 %	\$2,046		\$2,046	\$207	\$2,253
Business License	8,014	0.028 %	\$48		\$48	\$5	\$53
Landfill Administration	627,581	2.163 %	\$3,797		\$3,797	\$385	\$4,182
Medical	371,486	1.280 %	\$2,248		\$2,248	\$228	\$2,476
Environmental Health	14,613	0.050 %	\$88		\$88	\$9	\$97
Investigations	244,566	0.843 %	\$1,480		\$1,480	\$150	\$1,630
Justice Court	232,443	0.801 %	\$1,406		\$1,406	\$143	\$1,549
Ice Rink	39,108	0.135 %	\$237		\$237	\$24	\$261
Northgate	30,820	0.106 %	\$186		\$186	\$19	\$205
Capital Projects	276,260	0.952 %	\$1,671		\$1,671	\$169	\$1,840
911 Surcharge	164,056	0.565 %	\$993		\$993	\$101	\$1,094
Public Defender	1,478,073	5.094 %	\$8,942		\$8,942	\$907	\$9,849

Finance
Detail allocation of
Accounts Payable

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Wildland Fire Management	157,150	0.542 %	\$951		\$951	\$96	\$1,047
Tourism Authority	20,811	0.072 %	\$126		\$126	\$13	\$139
Facilities Maintenance	416,183	1.434 %	\$2,518		\$2,518	\$255	\$2,773
Controller Trust Fund	4,542	0.016 %	\$27		\$27	\$3	\$30
Treasurer	39,950	0.138 %	\$242		\$242		\$242
V&T Spec. Infrastructure	250	0.001 %	\$2		\$2		\$2
Pulbic Guardian	5,746	0.020 %	\$35		\$35	\$4	\$39
Infrastructure Tax	4,875	0.013 %	\$26		\$26	\$4	\$30
Total	<u>29,014,711</u>	<u>100.000 %</u>	<u>\$175,541</u>		<u>\$175,541</u>	<u>\$17,316</u>	<u>\$192,857</u>

(A) Alloc basis: Operating Services and Supplies

Source: General Ledger

**Finance
Detail allocation of
Accounting**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	222,993	0.247 %	\$322		\$322		\$322
Clerk	259,378	0.287 %	\$375		\$375		\$375
Recorder	561,874	0.622 %	\$812		\$812		\$812
Public Safety Complex	284,178	0.314 %	\$411		\$411		\$411
Elections	229,482	0.254 %	\$332		\$332	\$35	\$367
Treasurer	454,547	0.503 %	\$657		\$657		\$657
Assessor	683,759	0.757 %	\$989		\$989	\$103	\$1,092
District Attorney	2,350,938	2.601 %	\$3,399		\$3,399		\$3,399
City Manager	791,186	0.875 %	\$1,144		\$1,144		\$1,144
Public Defender	1,478,073	1.635 %	\$2,137		\$2,137	\$223	\$2,360
Economic Development	646,534	0.715 %	\$935		\$935	\$98	\$1,033
Human Resources	382,537	0.423 %	\$553		\$553	\$58	\$611
Information Technology	1,632,628	1.806 %	\$2,361		\$2,361	\$246	\$2,607
Geographic Information Systems	269,751	0.298 %	\$390		\$390	\$41	\$431
Purchasing	128,984	0.143 %	\$186		\$186	\$19	\$205
City Hall	105,468	0.117 %	\$152		\$152	\$16	\$168
Welfare	318,563	0.352 %	\$461		\$461	\$48	\$509
Internal Auditor	171,841	0.190 %	\$248		\$248	\$26	\$274
Planning	595,961	0.659 %	\$862		\$862	\$90	\$952
Business License	130,998	0.145 %	\$189		\$189	\$20	\$209
Sheriff Administration	715,638	0.792 %	\$1,035		\$1,035	\$108	\$1,143
Sheriff Operations	5,851,598	6.475 %	\$8,461		\$8,461	\$883	\$9,344
Sheriff General Services	661,843	0.732 %	\$957		\$957	\$100	\$1,057
Detention Facility	4,099,947	4.536 %	\$5,928		\$5,928	\$618	\$6,546
Dispatch	1,818,271	2.012 %	\$2,629		\$2,629	\$274	\$2,903
Trinet Grant	161,200	0.178 %	\$233		\$233	\$24	\$257
Fire Administration	407,806	0.451 %	\$590		\$590	\$62	\$652
Fire Operations	7,696,645	8.516 %	\$11,128		\$11,128	\$1,161	\$12,289
Fire Prevention	363,827	0.403 %	\$526		\$526	\$55	\$581
Fire Training	358,362	0.397 %	\$518		\$518	\$54	\$572
Emergency Management	287,021	0.318 %	\$415		\$415	\$43	\$458
Public Works	1,803,023	1.995 %	\$2,607		\$2,607	\$272	\$2,879
Juvenile Court	452,744	0.501 %	\$655		\$655	\$68	\$723
Juvenile Probation	1,396,876	1.546 %	\$2,020		\$2,020	\$211	\$2,231
Juvenile Detention	1,406,125	1.556 %	\$2,033		\$2,033	\$212	\$2,245
Justice Court	3,605,494	3.989 %	\$5,213		\$5,213	\$544	\$5,757
Alternative Sentencing	999,884	1.106 %	\$1,446		\$1,446	\$151	\$1,597
Parks Administration	620,234	0.686 %	\$897		\$897	\$94	\$991
Park Maintenance	1,023,664	1.133 %	\$1,480		\$1,480	\$154	\$1,634
Grants, Gifts, Donations	127,205	0.141 %	\$184		\$184	\$19	\$203
Swimming Pool	665,398	0.736 %	\$962		\$962	\$100	\$1,062

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>
Community Center	368,817	0.408 %	\$533		\$533	\$56	\$589
Recreation	358,631	0.397 %	\$519		\$519	\$54	\$573
Pony Express Pavilion	19,722	0.022 %	\$29		\$29	\$3	\$32
Sports	350,826	0.388 %	\$507		\$507	\$53	\$560
Library	1,592,638	1.762 %	\$2,303		\$2,303	\$240	\$2,543
Health	515,961	0.571 %	\$746		\$746	\$78	\$824
Landfill Administration	1,350,339	1.494 %	\$1,952		\$1,952	\$204	\$2,156
Animal Services	779,226	0.862 %	\$1,127		\$1,127	\$118	\$1,245
Cooperative Extension	184,185	0.204 %	\$266		\$266	\$28	\$294
Supplemental Indigent	1,097,516	1.214 %	\$1,587		\$1,587	\$166	\$1,753
Senior Citizens	505,670	0.559 %	\$731		\$731	\$76	\$807
Carson City Transit	1,037,161	1.148 %	\$1,500		\$1,500	\$156	\$1,656
Library Gift	99,679	0.110 %	\$144		\$144	\$15	\$159
Administrative Assessment	49,022	0.054 %	\$71		\$71	\$7	\$78
Traffic/Transportation	66,697	0.074 %	\$96		\$96	\$10	\$106
Regional Transportation	104,751	0.116 %	\$151		\$151	\$16	\$167
Quality of Life	770,945	0.853 %	\$1,115		\$1,115	\$116	\$1,231
Street Maintenance	4,148,147	4.590 %	\$5,998		\$5,998	\$626	\$6,624
Grant Fund	3,339,156	3.695 %	\$4,828		\$4,828	\$504	\$5,332
Commissary Fund	208,797	0.231 %	\$302		\$302	\$31	\$333
Ambulance	2,772,271	3.067 %	\$4,008		\$4,008	\$418	\$4,426
Stormwater Drainage	288,787	0.320 %	\$418		\$418	\$44	\$462
Sewer Operation	4,079,718	4.514 %	\$5,899		\$5,899	\$615	\$6,514
Water	6,403,390	7.085 %	\$9,258		\$9,258	\$966	\$10,224
Building Permits	515,008	0.570 %	\$745		\$745	\$78	\$823
Cemetery	195,875	0.217 %	\$283		\$283	\$30	\$313
Fleet Management	1,161,859	1.286 %	\$1,680		\$1,680	\$175	\$1,855
Group Medical Insurance	749,554	0.829 %	\$1,084		\$1,084	\$113	\$1,197
Workers Compensation Ins	1,064,531	1.178 %	\$1,539		\$1,539	\$161	\$1,700
Insurance Fund	1,688,825	1.869 %	\$2,442		\$2,442	\$255	\$2,697
Redevelopment	339,251	0.375 %	\$491		\$491	\$51	\$542
Redevelopment Revolving	116,172	0.129 %	\$168		\$168	\$18	\$186
Tourism Authority	335,894	0.372 %	\$486		\$486	\$51	\$537
Tricounty Railway	415,406	0.460 %	\$601		\$601	\$63	\$664
Sierra Forest Fire Protect	48,140	0.053 %	\$70		\$70	\$7	\$77
Sub-Conservancy District	442,182	0.489 %	\$639		\$639	\$67	\$706
Controller Trust Fund	4,542	0.005 %	\$7		\$7	\$1	\$8
Medical	472,059	0.522 %	\$683		\$683	\$71	\$754
Environmental Health	391,688	0.433 %	\$566		\$566	\$59	\$625
Investigations	2,050,879	2.269 %	\$2,965		\$2,965	\$309	\$3,274
Justice Court	232,443	0.257 %	\$336		\$336	\$35	\$371

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>
Ice Rink	69,109	0.076 %	\$100		\$100	\$10	\$110
Northgate	30,820	0.034 %	\$45		\$45	\$5	\$50
Capital Projects	276,260	0.306 %	\$399		\$399	\$42	\$441
911 Surcharge	164,056	0.182 %	\$237		\$237	\$25	\$262
Wildland Fire Management	315,277	0.349 %	\$456		\$456	\$48	\$504
Facilities Maintenance	1,461,946	1.618 %	\$2,114		\$2,114	\$221	\$2,335
Pulbic Guardian	165,358	0.183 %	\$239		\$239	\$25	\$264
Chartered Admin	952,199	1.054 %	\$1,377		\$1,377	\$144	\$1,521
V&T Spec. Infrastructure	250						
Infrastructure Tax	4,875	0.005 %	\$3		\$3	(\$3)	
Total	<u>90,378,988</u>	<u>100.000 %</u>	<u>\$130,675</u>		<u>\$130,675</u>	<u>\$12,891</u>	<u>\$143,566</u>

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

Source: General Ledger

**Finance
Detail allocation of
Debt Management**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Regional Transportation	8	11.940 %	\$6,692		\$6,692	\$660	\$7,352
Debt Svc-Carson City	10	14.925 %	\$8,365		\$8,365	\$825	\$9,190
Capital Projects	12	17.910 %	\$10,038		\$10,038	\$990	\$11,028
Quality of Life	12	17.910 %	\$10,038		\$10,038	\$990	\$11,028
Senior Citizens	2	2.985 %	\$1,673		\$1,673	\$165	\$1,838
V&T Spec. Infrastructure	2	2.985 %	\$1,673		\$1,673	\$165	\$1,838
All Other	19	28.358 %	\$15,894		\$15,894	\$1,568	\$17,462
911 Surcharge	2	2.987 %	\$1,673		\$1,673	\$166	\$1,839
Total	67	100.000 %	\$56,046		\$56,046	\$5,529	\$61,575

(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	100	100.000 %	\$38,297		\$38,297	\$3,778	\$42,075
Total	100	100.000 %	\$38,297		\$38,297	\$3,778	\$42,075

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

Source: Finance Salary & Wage Analysis

Finance
Detail allocation of
Workers Compensation

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Workers Compensation Ins	100	100.000 %	\$29,308	(\$43,849)	(\$14,541)	\$2,891	(\$11,650)
Subtotal	100	100.000 %	\$29,308	(\$43,849)	(\$14,541)	\$2,891	(\$11,650)
Direct Billed				\$43,849	\$43,849		\$43,849
Total	100	100.000 %	\$29,308	\$0	\$29,308	\$2,891	\$32,199

(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 %	\$29,306	(\$47,778)	(\$18,472)	\$2,891	(\$15,581)
Subtotal	100	100.000 %	\$29,306	(\$47,778)	(\$18,472)	\$2,891	(\$15,581)
Direct Billed				\$47,778	\$47,778		\$47,778
Total	100	100.000 %	\$29,306	\$0	\$29,306	\$2,891	\$32,197

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

Source: Finance Salary & Wage Analysis

Finance
Detail allocation of
Audit Fees

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	222,993	0.386 %	\$176		\$176		\$176
Clerk	259,378	0.450 %	\$204		\$204		\$204
Recorder	561,874	0.974 %	\$442		\$442		\$442
Public Safety Complex	284,178	0.493 %	\$224		\$224		\$224
Elections	229,482	0.398 %	\$181		\$181	\$19	\$200
Treasurer	454,547	0.788 %	\$358		\$358		\$358
Assessor	683,759	1.185 %	\$538		\$538	\$58	\$596
District Attorney	2,350,938	4.074 %	\$1,851		\$1,851		\$1,851
City Manager	791,186	1.371 %	\$623		\$623		\$623
Public Defender	1,478,073	2.562 %	\$1,164		\$1,164	\$125	\$1,289
Economic Development	646,534	1.121 %	\$509		\$509	\$55	\$564
Human Resources	382,537	0.663 %	\$301		\$301	\$32	\$333
Information Technology	1,632,628	2.829 %	\$1,285		\$1,285	\$139	\$1,424
Geographic Information Systems	269,751	0.468 %	\$212		\$212	\$23	\$235
Purchasing	128,984	0.224 %	\$102		\$102	\$11	\$113
Northgate	30,820	0.053 %	\$24		\$24	\$3	\$27
City Hall	105,468	0.183 %	\$83		\$83	\$9	\$92
Welfare	318,563	0.552 %	\$251		\$251	\$27	\$278
Internal Auditor	171,841	0.298 %	\$135		\$135	\$15	\$150
Planning	595,961	1.033 %	\$469		\$469	\$51	\$520
Business License	130,998	0.227 %	\$103		\$103	\$11	\$114
Sheriff Administration	715,638	1.240 %	\$563		\$563	\$61	\$624
Investigations	2,050,879	3.554 %	\$1,614		\$1,614	\$174	\$1,788
Sheriff Operations	5,851,598	10.141 %	\$4,606		\$4,606	\$497	\$5,103
Sheriff General Services	661,843	1.147 %	\$521		\$521	\$56	\$577
Detention Facility	4,099,947	7.106 %	\$3,227		\$3,227	\$348	\$3,575
Dispatch	1,818,271	3.151 %	\$1,431		\$1,431	\$154	\$1,585
Trinet Grant	161,200	0.279 %	\$127		\$127	\$14	\$141
Fire Administration	407,806	0.707 %	\$321		\$321	\$35	\$356
Fire Operations	7,696,645	13.339 %	\$6,059		\$6,059	\$653	\$6,712
Fire Prevention	363,827	0.631 %	\$286		\$286	\$31	\$317
Fire Training	358,362	0.621 %	\$282		\$282	\$30	\$312
Emergency Management	287,021	0.497 %	\$226		\$226	\$24	\$250
Wildland Fire Management	315,277	0.546 %	\$248		\$248	\$27	\$275
Public Works	1,803,023	3.125 %	\$1,419		\$1,419	\$153	\$1,572
Juvenile Court	452,744	0.785 %	\$356		\$356	\$38	\$394
Juvenile Probation	1,396,876	2.421 %	\$1,100		\$1,100	\$119	\$1,219
Juvenile Detention	1,406,125	2.437 %	\$1,107		\$1,107	\$119	\$1,226
Justice Court	3,605,494	6.249 %	\$2,838		\$2,838	\$306	\$3,144
Alternative Sentencing	999,884	1.733 %	\$787		\$787	\$85	\$872
Justice Court	232,443	0.403 %	\$183		\$183	\$20	\$203

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>
Parks Administration	620,234	1.075 %	\$488		\$488	\$53	\$541
Park Maintenance	1,023,664	1.774 %	\$806		\$806	\$87	\$893
Grants, Gifts, Donations	127,205	0.220 %	\$100		\$100	\$11	\$111
Swimming Pool	665,398	1.153 %	\$524		\$524	\$56	\$580
Community Center	368,817	0.639 %	\$290		\$290	\$31	\$321
Recreation	358,631	0.622 %	\$282		\$282	\$30	\$312
Pony Express Pavilion	19,722	0.034 %	\$16		\$16	\$2	\$18
Ice Rink	69,109	0.120 %	\$54		\$54	\$6	\$60
Sports	350,826	0.608 %	\$276		\$276	\$30	\$306
Library	1,592,638	2.760 %	\$1,254		\$1,254	\$135	\$1,389
Health	515,961	0.894 %	\$406		\$406	\$44	\$450
Landfill Administration	1,350,339	2.340 %	\$1,063		\$1,063	\$115	\$1,178
Medical	472,059	0.818 %	\$372		\$372	\$40	\$412
Environmental Health	391,688	0.679 %	\$308		\$308	\$33	\$341
Animal Services	779,226	1.350 %	\$613		\$613	\$66	\$679
Facilities Maintenance	1,461,946	2.534 %	\$1,151		\$1,151	\$124	\$1,275
Chartered Admin	952,199	1.650 %	\$750		\$750	\$81	\$831
Pulbic Guardian	165,358	0.286 %	\$133		\$133	\$14	\$147
Total	<u>57,700,416</u>	<u>100.000 %</u>	<u>\$45,422</u>		<u>\$45,422</u>	<u>\$4,480</u>	<u>\$49,902</u>

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

Source: Nick

Finance
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Payroll</u>	<u>Budget</u>	<u>Accounts Payable</u>	<u>Accounting</u>	<u>Debt Management</u>	<u>Contracts</u>	<u>Workers Compensation</u>	<u>General Liability</u>
Board of Supervisors	\$1,794	\$883	\$345	\$68	\$322				
Clerk	\$1,949	\$883	\$401	\$86	\$375				
Recorder	\$3,916	\$1,413	\$869	\$380	\$812				
Public Safety Complex	\$2,794		\$440	\$1,719	\$411				
Treasurer	\$3,196	\$1,236	\$703	\$242	\$657				
District Attorney	\$12,330	\$3,002	\$3,637	\$441	\$3,399				
City Manager	\$5,530	\$706	\$1,224	\$1,833	\$1,144				
Human Resources	\$3,305	\$976	\$654	\$731	\$611				
Information Technology	\$12,317	\$1,756	\$2,790	\$3,740	\$2,607				
Purchasing	\$43,036	\$390	\$221	\$32	\$205		\$42,075		
City Hall	\$1,143		\$180	\$703	\$168				
Internal Auditor	\$1,863		\$294	\$1,145	\$274				
Dispatch	\$12,431	\$3,903	\$3,106	\$934	\$2,903				
Public Works	\$13,496	\$5,463	\$3,080	\$502	\$2,879				
Facilities Maintenance	\$11,027	\$2,146	\$2,498	\$2,773	\$2,335				
Elections	\$2,741	\$1,366	\$392	\$416	\$367				
Pulbic Guardian	\$1,123	\$390	\$283	\$39	\$264				
Assessor	\$4,696	\$1,561	\$1,168	\$279	\$1,092				
Public Defender	\$16,024		\$2,526	\$9,849	\$2,360				
Economic Development	\$7,010		\$1,104	\$4,309	\$1,033				
Geographic Information Systems	\$2,924		\$461	\$1,797	\$431				
Northgate	\$335		\$53	\$205	\$50				
Welfare	\$3,634	\$1,171	\$544	\$1,132	\$509				
Planning	\$4,137	\$1,366	\$1,018	\$281	\$952				
Business License	\$600		\$224	\$53	\$209				
Chartered Admin	\$5,534	\$1,555	\$1,627		\$1,521				
Sheriff Administration	\$7,076	\$1,171	\$1,223	\$2,915	\$1,143				
Investigations	\$13,317	\$3,121	\$3,504	\$1,630	\$3,274				
Sheriff Operations	\$36,151	\$9,365	\$9,996	\$2,343	\$9,344				
Sheriff General Services	\$4,669	\$1,561	\$1,131	\$343	\$1,057				
Detention Facility	\$24,695	\$5,073	\$7,005	\$2,496	\$6,546				
Trinet Grant	\$925	\$196	\$275	\$56	\$257				
Fire Administration	\$2,899	\$976	\$697	\$218	\$652				
Fire Operations	\$42,475	\$7,414	\$13,149	\$2,911	\$12,289				
Fire Prevention	\$2,991	\$1,366	\$622	\$105	\$581				
Fire Training	\$2,483	\$390	\$612	\$597	\$572				
Emergency Management	\$1,469		\$490	\$271	\$458				
Wildland Fire Management	\$3,731	\$1,366	\$539	\$1,047	\$504				
Juvenile Court	\$3,593	\$976	\$773	\$727	\$723				
Juvenile Probation	\$8,833	\$1,951	\$2,386	\$1,046	\$2,231				
Juvenile Detention	\$10,019	\$3,513	\$2,402	\$633	\$2,245				

Finance
Departmental Cost
Allocation Summary

Audit Fees

Board of Supervisors	\$176
Clerk	\$204
Recorder	\$442
Public Safety Complex	\$224
Treasurer	\$358
District Attorney	\$1,851
City Manager	\$623
Human Resources	\$333
Information Technology	\$1,424
Purchasing	\$113
City Hall	\$92
Internal Auditor	\$150
Dispatch	\$1,585
Public Works	\$1,572
Facilities Maintenance	\$1,275
Elections	\$200
Pulbic Guardian	\$147
Assessor	\$596
Public Defender	\$1,289
Economic Development	\$564
Geographic Information Systems	\$235
Northgate	\$27
Welfare	\$278
Planning	\$520
Business License	\$114
Chartered Admin	\$831
Sheriff Administration	\$624
Investigations	\$1,788
Sheriff Operations	\$5,103
Sheriff General Services	\$577
Detention Facility	\$3,575
Trinet Grant	\$141
Fire Administration	\$356
Fire Operations	\$6,712
Fire Prevention	\$317
Fire Training	\$312
Emergency Management	\$250
Wildland Fire Management	\$275
Juvenile Court	\$394
Juvenile Probation	\$1,219
Juvenile Detention	\$1,226

Finance
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Payroll</u>	<u>Budget</u>	<u>Accounts Payable</u>	<u>Accounting</u>	<u>Debt Management</u>	<u>Contracts</u>	<u>Workers Compensation</u>	<u>General Liability</u>
Justice Court	\$23,391	\$5,268	\$6,160	\$3,062	\$5,757				
Alternative Sentencing	\$7,413	\$2,537	\$1,708	\$699	\$1,597				
Justice Court	\$2,521		\$398	\$1,549	\$371				
Parks Administration	\$4,111	\$1,366	\$1,059	\$154	\$991				
Park Maintenance	\$8,508	\$2,146	\$1,749	\$2,086	\$1,634				
Grants, Gifts, Donations	\$1,380		\$218	\$848	\$203				
Swimming Pool	\$17,690	\$13,464	\$1,136	\$1,448	\$1,062				
Community Center	\$4,823	\$2,341	\$631	\$941	\$589				
Recreation	\$6,971	\$5,268	\$613	\$205	\$573				
Pony Express Pavilion	\$182		\$34	\$98	\$32				
Ice Rink	\$549		\$118	\$261	\$110				
Sports	\$10,925	\$8,390	\$600	\$1,069	\$560				
Library	\$13,350	\$3,903	\$2,721	\$2,794	\$2,543				
Health	\$11,015	\$7,805	\$881	\$1,055	\$824				
Landfill Administration	\$11,384	\$1,561	\$2,307	\$4,182	\$2,156				
Medical	\$4,448		\$806	\$2,476	\$754				
Environmental Health	\$1,732		\$669	\$97	\$625				
Animal Services	\$7,214		\$1,331	\$3,959	\$1,245				
Cooperative Extension	\$1,836		\$315	\$1,227	\$294				
Supplemental Indigent	\$10,941		\$1,875	\$7,313	\$1,753				
Capital Projects	\$13,781		\$472	\$1,840	\$441	\$11,028			
Senior Citizens	\$4,840	\$586	\$864	\$745	\$807	\$1,838			
Carson City Transit	\$9,978		\$1,771	\$6,551	\$1,656				
Library Gift	\$990		\$170	\$661	\$159				
Administrative Assessment	\$489		\$84	\$327	\$78				
Traffic/Transportation	\$233		\$114	\$13	\$106				
Regional Transportation	\$8,190		\$179	\$492	\$167	\$7,352			
V&T Spec. Infrastructure	\$1,840			\$2		\$1,838			
Quality of Life	\$16,609	\$780	\$1,317	\$2,253	\$1,231	\$11,028			
Street Maintenance	\$32,974	\$3,903	\$7,086	\$15,361	\$6,624				
Infrastructure Tax	\$30			\$30					
Grant Fund	\$15,769		\$5,705	\$4,732	\$5,332				
Commissary Fund	\$1,732	\$196	\$357	\$846	\$333				
911 Surcharge	\$3,475		\$280	\$1,094	\$262	\$1,839			
Debt Svc-Carson City	\$9,190					\$9,190			
Ambulance	\$16,183	\$4,293	\$4,736	\$2,728	\$4,426				
Stormwater Drainage	(\$4,886)	(\$6,491)	\$494	\$649	\$462				
Sewer Operation	\$14,618	(\$11,617)	\$6,969	\$12,752	\$6,514				
Water	\$35,440	(\$12,202)	\$10,939	\$26,479	\$10,224				
Building Permits	\$4,189	\$390	\$880	\$2,096	\$823				
Cemetery	\$1,171	\$390	\$335	\$133	\$313				

Finance
Departmental Cost
Allocation Summary

Audit Fees

Justice Court	\$3,144
Alternative Sentencing	\$872
Justice Court	\$203
Parks Administration	\$541
Park Maintenance	\$893
Grants, Gifts, Donations	\$111
Swimming Pool	\$580
Community Center	\$321
Recreation	\$312
Pony Express Pavilion	\$18
Ice Rink	\$60
Sports	\$306
Library	\$1,389
Health	\$450
Landfill Administration	\$1,178
Medical	\$412
Environmental Health	\$341
Animal Services	\$679
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	
Infrastructure Tax	
Grant Fund	
Commissary Fund	
911 Surcharge	
Debt Svc-Carson City	
Ambulance	
Stormwater Drainage	
Sewer Operation	
Water	
Building Permits	
Cemetery	

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>
Fleet Management	\$8,039	\$1,171	\$1,985	\$3,028	\$1,855				
Group Medical Insurance	(\$5,804)	(\$11,396)	\$1,281	\$3,114	\$1,197				
Workers Compensation Ins	(\$2,678)	\$196	\$1,819	\$5,257	\$1,700			(\$11,650)	
Insurance Fund	\$348		\$2,886	\$10,346	\$2,697				(\$15,581)
Redevelopment	\$1,868		\$580	\$746	\$542				
Redevelopment Revolving	\$1,159		\$199	\$774	\$186				
Tourism Authority	\$2,616	\$1,366	\$574	\$139	\$537				
Tricounty Railway	\$4,142		\$710	\$2,768	\$664				
Sierra Forest Fire Protect	\$480		\$82	\$321	\$77				
Sub-Conservancy District	\$4,974	\$3,513	\$755		\$706				
Controller Trust Fund	\$46		\$8	\$30	\$8				
All Other	\$17,462					\$17,462			
Subtotal	\$714,082	\$97,732	\$153,606	\$192,857	\$143,566	\$61,575	\$42,075	(\$11,650)	(\$15,581)
Direct Billed	\$142,699	\$51,072						\$43,849	\$47,778
Total	\$856,781	\$148,804	\$153,606	\$192,857	\$143,566	\$61,575	\$42,075	\$32,199	\$32,197

Finance
Departmental Cost
Allocation Summary

Audit Fees

Fleet Management	
Group Medical Insurance	
Workers Compensation Ins	
Insurance Fund	
Redevelopment	
Redevelopment Revolving	
Tourism Authority	
Tricounty Railway	
Sierra Forest Fire Protect	
Sub-Conservancy District	
Controller Trust Fund	
All Other	
Subtotal	\$49,902
Direct Billed	
Total	\$49,902

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 application received by department for open positions.
- **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:

Human Resources
Costs to be allocated

Expenditures Per Financial Statement:

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$382,537			\$382,537

Allocated additions:

1 - Building Use Charge	\$10,723		\$10,723
1010100 - Board of Supervisors	\$950	\$993	\$1,943
1010300 - Treasurer	\$2,521	\$261	\$2,782
1010500 - District Attorney	\$48,477	\$3,057	\$51,534
1010600 - City Manager	\$3,172	\$292	\$3,464
1010701 - Finance	\$2,993	\$312	\$3,305
1010710 - Information Technology		\$4,957	\$4,957
1010720 - Purchasing		\$334	\$334
1010730 - City Hall		\$16,304	\$16,304
1010800 - Internal Auditor		\$790	\$790
1015034 - Facilities Maintenance		\$20,899	\$20,899

Total allocated additions:	<u>\$68,836</u>	<u>\$48,199</u>	<u>\$117,035</u>	<u>\$117,035</u>
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Departmental cost adjustments:

SALARIES - DIRECT BILL	\$119,238			
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Total departmental cost adjustments:	<u>\$119,238</u>			<u>\$119,238</u>
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Total to be allocated	<u><u>\$570,611</u></u>	<u><u>\$48,199</u></u>		<u><u>\$618,810</u></u>
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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>
Wages & Benefits						
SALARIES & WAGES	\$198,852	\$55,738	\$43,211	\$22,848	\$65,979	\$11,076
FRINGE BENEFITS	\$73,920	\$20,720	\$16,063	\$8,493	\$24,527	\$4,117
Other Expense and Cost						
SERVICES & SUPPLIES	\$105,839	\$29,667	\$22,999	\$12,161	\$35,117	\$5,895
BACKGROUND SCREENING	\$3,926		\$3,926			
Departmental Expenditures	\$382,537	\$106,125	\$86,199	\$43,502	\$125,623	\$21,088
Cost Adjustments						
SALARIES - DIRECT BILL	\$119,238	\$33,422	\$25,910	\$13,700	\$39,563	\$6,643
Additions: 1st						
Other	\$68,836	\$68,836				
Functional Cost	\$570,611	\$208,383	\$112,109	\$57,202	\$165,186	\$27,731
Reallocate Admin		(\$208,383)	\$64,494	\$32,907	\$95,028	\$15,954
Allocable Costs	\$570,611		\$176,603	\$90,109	\$260,214	\$43,685
1st Allocation	\$570,611		\$176,603	\$90,109	\$260,214	\$43,685
Additions: 2nd						
Other	\$48,199	\$48,199				
Functional Cost	\$48,199	\$48,199				
Reallocate Admin		(\$48,199)	\$14,918	\$7,611	\$21,980	\$3,690
Allocable Costs	\$48,199		\$14,918	\$7,611	\$21,980	\$3,690
2nd Allocation	\$48,199		\$14,918	\$7,611	\$21,980	\$3,690
Total allocated	\$618,810		\$191,521	\$97,720	\$282,194	\$47,375

Human Resources
Detail allocation of
Recruitment

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Alternative Sentencing	102	1.821 %	\$3,216		\$3,216	\$287	\$3,503
Health	549	9.802 %	\$17,310		\$17,310	\$1,544	\$18,854
Clerk	22	0.393 %	\$694		\$694		\$694
District Attorney	89	1.589 %	\$2,806		\$2,806		\$2,806
Fire Administration	727	12.980 %	\$22,923		\$22,923	\$2,045	\$24,968
Juvenile Probation	618	11.034 %	\$19,486		\$19,486	\$1,739	\$21,225
Library	316	5.642 %	\$9,964		\$9,964	\$889	\$10,853
Recreation	157	2.803 %	\$4,950		\$4,950	\$442	\$5,392
Swimming Pool	59	1.053 %	\$1,860		\$1,860	\$166	\$2,026
Public Works	81	1.446 %	\$2,554		\$2,554	\$228	\$2,782
Street Maintenance	23	0.411 %	\$725		\$725	\$65	\$790
Sheriff Administration	1,079	19.264 %	\$34,022		\$34,022	\$3,035	\$37,057
Community Center	32	0.571 %	\$1,009		\$1,009	\$90	\$1,099
Sports	2	0.036 %	\$63		\$63	\$6	\$69
Sewer Operation	77	1.375 %	\$2,428		\$2,428	\$217	\$2,645
Water	67	1.196 %	\$2,113		\$2,113	\$188	\$2,301
Assessor	32	0.571 %	\$1,009		\$1,009	\$90	\$1,099
Justice Court	473	8.445 %	\$14,914		\$14,914	\$1,331	\$16,245
Finance	186	3.321 %	\$5,865		\$5,865		\$5,865
Parks Administration	133	2.375 %	\$4,194		\$4,194	\$374	\$4,568
Stormwater Drainage	6	0.107 %	\$189		\$189	\$17	\$206
Fleet Management	61	1.089 %	\$1,923		\$1,923	\$172	\$2,095
Information Technology	93	1.660 %	\$2,932		\$2,932	\$262	\$3,194
Juvenile Court	168	2.999 %	\$5,297		\$5,297	\$473	\$5,770
Economic Development	84	1.500 %	\$2,649		\$2,649	\$236	\$2,885
Park Maintenance	257	4.588 %	\$8,103		\$8,103	\$723	\$8,826
Traffic/Transportation	25	0.446 %	\$788		\$788	\$70	\$858
Senior Citizens	38	0.678 %	\$1,198		\$1,198	\$107	\$1,305
Treasurer	1	0.018 %	\$32		\$32		\$32
Building Permits	44	0.787 %	\$1,387		\$1,387	\$122	\$1,509
Total	<u>5,601</u>	<u>100.000 %</u>	<u>\$176,603</u>		<u>\$176,603</u>	<u>\$14,918</u>	<u>\$191,521</u>

(A) Alloc basis: Number of Applications by Department for Open Positions

Source: Personnel Department

**Human Resources
Detail allocation of
Payroll**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	5	0.650 %	\$586		\$586		\$586
Clerk	5	0.650 %	\$586		\$586		\$586
Treasurer	7	0.910 %	\$820		\$820		\$820
Elections	7	0.910 %	\$820		\$820	\$74	\$894
Recorder	8	1.040 %	\$937		\$937		\$937
Assessor	8	1.040 %	\$937		\$937	\$85	\$1,022
District Attorney	17	2.211 %	\$1,992		\$1,992		\$1,992
City Manager	4	0.520 %	\$469		\$469		\$469
Finance	7	0.910 %	\$820		\$820		\$820
Information Technology	9	1.170 %	\$1,055		\$1,055	\$96	\$1,151
Purchasing	2	0.260 %	\$234		\$234	\$21	\$255
Planning	7	0.910 %	\$820		\$820	\$74	\$894
Sheriff Administration	6	0.780 %	\$703		\$703	\$64	\$767
Sheriff Operations	48	6.242 %	\$5,624		\$5,624	\$510	\$6,134
Sheriff General Services	8	1.040 %	\$937		\$937	\$85	\$1,022
Detention Facility	26	3.381 %	\$3,047		\$3,047	\$276	\$3,323
Dispatch	20	2.601 %	\$2,344		\$2,344	\$213	\$2,557
Trinet Grant	1	0.130 %	\$117		\$117	\$11	\$128
Fire Administration	5	0.650 %	\$586		\$586	\$53	\$639
Fire Operations	38	4.941 %	\$4,453		\$4,453	\$404	\$4,857
Fire Prevention	7	0.910 %	\$820		\$820	\$74	\$894
Fire Training	2	0.260 %	\$234		\$234	\$21	\$255
Juvenile Court	5	0.650 %	\$586		\$586	\$53	\$639
Juvenile Probation	10	1.300 %	\$1,172		\$1,172	\$106	\$1,278
Juvenile Detention	18	2.341 %	\$2,109		\$2,109	\$191	\$2,300
Justice Court	27	3.511 %	\$3,164		\$3,164	\$287	\$3,451
Alternative Sentencing	13	1.691 %	\$1,523		\$1,523	\$138	\$1,661
Parks Administration	7	0.910 %	\$820		\$820	\$74	\$894
Park Maintenance	11	1.430 %	\$1,289		\$1,289	\$117	\$1,406
Swimming Pool	69	8.973 %	\$8,085		\$8,085	\$733	\$8,818
Community Center	12	1.560 %	\$1,406		\$1,406	\$128	\$1,534
Recreation	27	3.511 %	\$3,164		\$3,164	\$287	\$3,451
Sports	43	5.592 %	\$5,039		\$5,039	\$457	\$5,496
Library	20	2.601 %	\$2,344		\$2,344	\$213	\$2,557
Health	40	5.202 %	\$4,687		\$4,687	\$425	\$5,112
Senior Citizens	3	0.390 %	\$352		\$352	\$32	\$384
Street Maintenance	20	2.601 %	\$2,344		\$2,344	\$213	\$2,557
Commissary Fund	1	0.130 %	\$117		\$117	\$11	\$128
Stormwater Drainage	7	0.910 %	\$820		\$820	\$74	\$894
Sewer Operation	21	2.731 %	\$2,461		\$2,461	\$223	\$2,684
Building Permits	2	0.260 %	\$234		\$234	\$21	\$255

Human Resources
Detail allocation of
Payroll

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Cemetery	2	0.260 %	\$234		\$234	\$21	\$255
Fleet Management	6	0.780 %	\$703		\$703	\$64	\$767
Workers Compensation Ins	1	0.130 %	\$117		\$117	\$11	\$128
Public Works	28	3.641 %	\$3,281		\$3,281	\$298	\$3,579
Landfill Administration	8	1.040 %	\$937		\$937	\$85	\$1,022
Investigations	16	2.081 %	\$1,875		\$1,875	\$170	\$2,045
Facilities Maintenance	11	1.430 %	\$1,289		\$1,289	\$117	\$1,406
Wildland Fire Management	7	0.910 %	\$820		\$820	\$74	\$894
Group Medical Insurance	2	0.260 %	\$234		\$234	\$21	\$255
Water	18	2.341 %	\$2,109		\$2,109	\$191	\$2,300
Quality of Life	4	0.520 %	\$469		\$469	\$43	\$512
Welfare	6	0.780 %	\$703		\$703	\$64	\$767
Sub-Conservancy District	18	2.341 %	\$2,109		\$2,109	\$191	\$2,300
Tourism Authority	7	0.910 %	\$820		\$820	\$74	\$894
Ambulance	22	2.861 %	\$2,578		\$2,578	\$234	\$2,812
Pulbic Guardian	2	0.260 %	\$234		\$234	\$21	\$255
Chartered Admin	8	1.045 %	\$940		\$940	\$88	\$1,028
Total	<u>769</u>	<u>100.000 %</u>	<u>\$90,109</u>		<u>\$90,109</u>	<u>\$7,611</u>	<u>\$97,720</u>

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

Source: Personnel

Human Resources
Detail allocation of
Benefitis

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Group Medical Insurance	100	100.000 %	\$260,214	(\$100,703)	\$159,511	\$21,980	\$181,491
Subtotal	100	100.000 %	\$260,214	(\$100,703)	\$159,511	\$21,980	\$181,491
Direct Billed				\$100,703	\$100,703		\$100,703
Total	100	100.000 %	\$260,214	\$0	\$260,214	\$21,980	\$282,194

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

Source: Human Resources Salary & Wage Analysis

**Human Resources
Detail allocation of
Workers Compensation**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Workers Compensation Ins	100	100.000 %	\$43,685	(\$18,535)	\$25,150	\$3,690	\$28,840
Subtotal	100	100.000 %	\$43,685	(\$18,535)	\$25,150	\$3,690	\$28,840
Direct Billed				\$18,535	\$18,535		\$18,535
Total	<u>100</u>	<u>100.000 %</u>	<u>\$43,685</u>	<u>\$0</u>	<u>\$43,685</u>	<u>\$3,690</u>	<u>\$47,375</u>

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

Source: Human Resources Salary & Wage Analysis

Human Resources
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Recruitment</u>	<u>Payroll</u>	<u>Benefitis</u>	<u>Workers Compensation</u>
Board of Supervisors	\$586		\$586		
Clerk	\$1,280	\$694	\$586		
Recorder	\$937		\$937		
Treasurer	\$852	\$32	\$820		
District Attorney	\$4,798	\$2,806	\$1,992		
City Manager	\$469		\$469		
Finance	\$6,685	\$5,865	\$820		
Information Technology	\$4,345	\$3,194	\$1,151		
Purchasing	\$255		\$255		
Dispatch	\$2,557		\$2,557		
Public Works	\$6,361	\$2,782	\$3,579		
Facilities Maintenance	\$1,406		\$1,406		
Elections	\$894		\$894		
Pulbic Guardian	\$255		\$255		
Assessor	\$2,121	\$1,099	\$1,022		
Economic Development	\$2,885	\$2,885			
Welfare	\$767		\$767		
Planning	\$894		\$894		
Chartered Admin	\$1,028		\$1,028		
Sheriff Administration	\$37,824	\$37,057	\$767		
Investigations	\$2,045		\$2,045		
Sheriff Operations	\$6,134		\$6,134		
Sheriff General Services	\$1,022		\$1,022		
Detention Facility	\$3,323		\$3,323		
Trinet Grant	\$128		\$128		
Fire Administration	\$25,607	\$24,968	\$639		
Fire Operations	\$4,857		\$4,857		
Fire Prevention	\$894		\$894		
Fire Training	\$255		\$255		
Wildland Fire Management	\$894		\$894		
Juvenile Court	\$6,409	\$5,770	\$639		
Juvenile Probation	\$22,503	\$21,225	\$1,278		
Juvenile Detention	\$2,300		\$2,300		
Justice Court	\$19,696	\$16,245	\$3,451		
Alternative Sentencing	\$5,164	\$3,503	\$1,661		
Parks Administration	\$5,462	\$4,568	\$894		
Park Maintenance	\$10,232	\$8,826	\$1,406		
Swimming Pool	\$10,844	\$2,026	\$8,818		
Community Center	\$2,633	\$1,099	\$1,534		
Recreation	\$8,843	\$5,392	\$3,451		
Sports	\$5,565	\$69	\$5,496		

Human Resources
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Recruitment</u>	<u>Payroll</u>	<u>Benefitis</u>	<u>Workers Compensation</u>
Library	\$13,410	\$10,853	\$2,557		
Health	\$23,966	\$18,854	\$5,112		
Landfill Administration	\$1,022		\$1,022		
Senior Citizens	\$1,689	\$1,305	\$384		
Traffic/Transportation	\$858	\$858			
Quality of Life	\$512		\$512		
Street Maintenance	\$3,347	\$790	\$2,557		
Commissary Fund	\$128		\$128		
Ambulance	\$2,812		\$2,812		
Stormwater Drainage	\$1,100	\$206	\$894		
Sewer Operation	\$5,329	\$2,645	\$2,684		
Water	\$4,601	\$2,301	\$2,300		
Building Permits	\$1,764	\$1,509	\$255		
Cemetery	\$255		\$255		
Fleet Management	\$2,862	\$2,095	\$767		
Group Medical Insurance	\$181,746		\$255	\$181,491	
Workers Compensation Ins	\$28,968		\$128		\$28,840
Tourism Authority	\$894		\$894		
Sub-Conservancy District	\$2,300		\$2,300		
Subtotal	\$499,572	\$191,521	\$97,720	\$181,491	\$28,840
Direct Billed	\$119,238			\$100,703	\$18,535
Total	\$618,810	\$191,521	\$97,720	\$282,194	\$47,375

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 salary and benefit expenditures by department.
- **Contract Services** - These costs are professional service expenses and are allocated directly to departments incurring the costs.
- **PC/Software** – These costs are associated with the cost of new personal computers and software. Costs are allocated based on the value of the equipment and software by department or fund.
- **Sheriff** – These costs are associated with time spent directly in support of the Sheriff department. Costs are allocated directly to Sheriff (Department 2005).
- **Fire** – These costs are associated with time spent directly in support of the Fire department. Costs are allocated directly to Fire (Department 2505).

Prepared by:

Information Technology
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$1,632,628			\$1,632,628
Allocated additions:				
1 - Building Use Charge	\$7,122		\$7,122	
2 - Equipment Use Charge	\$107,150		\$107,150	
1010100 - Board of Supervisors	\$4,055	\$4,236	\$8,291	
1010500 - District Attorney	\$2,786	\$176	\$2,962	
1010600 - City Manager	\$13,540	\$1,247	\$14,787	
1010701 - Finance	\$11,157	\$1,160	\$12,317	
1010705 - Human Resources	\$3,987	\$358	\$4,345	
1010710 - Information Technology		\$17,360	\$17,360	
1010720 - Purchasing		\$1,164	\$1,164	
1010730 - City Hall		\$17,096	\$17,096	
1010800 - Internal Auditor		\$3,372	\$3,372	
1015034 - Facilities Maintenance		\$13,880	\$13,880	
Total allocated additions:	<u>\$149,797</u>	<u>\$60,049</u>	<u>\$209,846</u>	<u>\$209,846</u>
Total to be allocated	<u>\$1,782,425</u>	<u>\$60,049</u>		<u>\$1,842,474</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>PC/Software</u>	<u>Sheriff</u>	<u>Fire</u>
Wages & Benefits								
SALARIES & WAGES	\$782,436	\$65,099	\$98,822	\$384,411	\$117,522		\$65,959	\$50,623
FRINGE BENEFITS	\$288,815	\$24,029	\$36,477	\$141,895	\$43,380		\$24,347	\$18,687
Other Expense and Cost								
SERVICES & SUPPLIES	\$62,151	\$5,171	\$7,850	\$30,535	\$9,335		\$5,239	\$4,021
MAINT SERVICE CONTRACT	\$53,133			\$44,437			\$8,696	
SOFTWARE MAINT CONTRACT	\$390,630			\$77,755	\$312,875			
OPP HARDWARE	\$55,463			\$45,777		\$9,686		
Departmental Expenditures	\$1,632,628	\$94,299	\$143,149	\$724,810	\$483,112	\$9,686	\$104,241	\$73,331
Additions: 1st								
Other	\$149,797	\$149,797						
Functional Cost	\$1,782,425	\$244,096	\$143,149	\$724,810	\$483,112	\$9,686	\$104,241	\$73,331
Reallocate Admin		(\$244,096)	\$22,714	\$115,010	\$76,658	\$1,537	\$16,541	\$11,636
Allocable Costs	\$1,782,425		\$165,863	\$839,820	\$559,770	\$11,223	\$120,782	\$84,967
1st Allocation	\$1,782,425		\$165,863	\$839,820	\$559,770	\$11,223	\$120,782	\$84,967
Additions: 2nd								
Other	\$60,049	\$60,049						
Functional Cost	\$60,049	\$60,049						
Reallocate Admin		(\$60,049)	\$5,588	\$28,293	\$18,858	\$378	\$4,069	\$2,863
Allocable Costs	\$60,049		\$5,588	\$28,293	\$18,858	\$378	\$4,069	\$2,863
2nd Allocation	\$60,049		\$5,588	\$28,293	\$18,858	\$378	\$4,069	\$2,863
Total allocated	\$1,842,474		\$171,451	\$868,113	\$578,628	\$11,601	\$124,851	\$87,830

Information Technology
Detail allocation of
PC/Telephone Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	5	0.947 %	\$1,571		\$1,571		\$1,571
Clerk	3	0.568 %	\$942		\$942		\$942
Treasurer	5	0.947 %	\$1,571		\$1,571		\$1,571
Elections	2	0.379 %	\$628		\$628	\$24	\$652
Recorder	5	0.947 %	\$1,571		\$1,571		\$1,571
Assessor	8	1.515 %	\$2,513		\$2,513	\$95	\$2,608
District Attorney	16	3.030 %	\$5,026		\$5,026		\$5,026
City Manager	4	0.758 %	\$1,257		\$1,257		\$1,257
Finance	7	1.326 %	\$2,199		\$2,199		\$2,199
Human Resources	4	0.758 %	\$1,257		\$1,257		\$1,257
Information Technology	9	1.705 %	\$2,827		\$2,827		\$2,827
Planning	7	1.326 %	\$2,199		\$2,199	\$83	\$2,282
Sheriff Administration	2	0.379 %	\$628		\$628	\$24	\$652
Sheriff Operations	48	9.091 %	\$15,078		\$15,078	\$571	\$15,649
Sheriff General Services	6	1.136 %	\$1,885		\$1,885	\$71	\$1,956
Detention Facility	26	4.924 %	\$8,167		\$8,167	\$309	\$8,476
Dispatch	18	3.409 %	\$5,654		\$5,654	\$214	\$5,868
Trinet Grant	1	0.189 %	\$314		\$314	\$12	\$326
Fire Administration	4	0.758 %	\$1,257		\$1,257	\$48	\$1,305
Fire Operations	38	7.197 %	\$11,937		\$11,937	\$452	\$12,389
Fire Prevention	3	0.568 %	\$942		\$942	\$36	\$978
Juvenile Court	4	0.758 %	\$1,257		\$1,257	\$48	\$1,305
Juvenile Probation	9	1.705 %	\$2,827		\$2,827	\$107	\$2,934
Juvenile Detention	13	2.462 %	\$4,084		\$4,084	\$155	\$4,239
Justice Court	27	5.114 %	\$8,482		\$8,482	\$321	\$8,803
Alternative Sentencing	6	1.136 %	\$1,885		\$1,885	\$71	\$1,956
Parks Administration	6	1.136 %	\$1,885		\$1,885	\$71	\$1,956
Park Maintenance	11	2.083 %	\$3,455		\$3,455	\$131	\$3,586
Swimming Pool	3	0.568 %	\$942		\$942	\$36	\$978
Community Center	2	0.379 %	\$628		\$628	\$24	\$652
Recreation	2	0.379 %	\$628		\$628	\$24	\$652
Sports	1	0.189 %	\$314		\$314	\$12	\$326
Library	11	2.083 %	\$3,455		\$3,455	\$131	\$3,586
Health	28	5.303 %	\$8,796		\$8,796	\$333	\$9,129
Senior Citizens	3	0.568 %	\$942		\$942	\$36	\$978
Street Maintenance	20	3.788 %	\$6,283		\$6,283	\$238	\$6,521
Stormwater Drainage	7	1.326 %	\$2,199		\$2,199	\$83	\$2,282
Sewer Operation	20	3.788 %	\$6,283		\$6,283	\$238	\$6,521
Building Permits	2	0.379 %	\$628		\$628	\$24	\$652
Cemetery	2	0.379 %	\$628		\$628	\$24	\$652
Fleet Management	6	1.136 %	\$1,885		\$1,885	\$71	\$1,956

Information Technology
Detail allocation of
PC/Telephone Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Workers Compensation Ins	1	0.189 %	\$314		\$314	\$12	\$326
Fire Training	2	0.379 %	\$628		\$628	\$24	\$652
Public Works	28	5.303 %	\$8,796		\$8,796	\$333	\$9,129
Landfill Administration	8	1.515 %	\$2,513		\$2,513	\$95	\$2,608
Investigations	16	3.030 %	\$5,026		\$5,026	\$190	\$5,216
Facilities Maintenance	10	1.894 %	\$3,141		\$3,141	\$119	\$3,260
Group Medical Insurance	1	0.189 %	\$314		\$314	\$12	\$326
Water	18	3.409 %	\$5,654		\$5,654	\$214	\$5,868
Quality of Life	2	0.379 %	\$628		\$628	\$24	\$652
Welfare	6	1.136 %	\$1,885		\$1,885	\$71	\$1,956
Sub-Conservancy District	2	0.379 %	\$628		\$628	\$24	\$652
Tourism Authority	3	0.568 %	\$942		\$942	\$36	\$978
Ambulance	19	3.598 %	\$5,969		\$5,969	\$226	\$6,195
Pulbic Guardian	2	0.379 %	\$628		\$628	\$24	\$652
Chartered Admin	6	1.137 %	\$1,888		\$1,888	\$67	\$1,955
Total	<u>528</u>	<u>100.000 %</u>	<u>\$165,863</u>		<u>\$165,863</u>	<u>\$5,588</u>	<u>\$171,451</u>

(A) Alloc basis: Number Of PC's By Department using FTE's

Source: Personnel

Information Technology
Detail allocation of
Citywide Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	211,761	0.342 %	\$2,873		\$2,873		\$2,873
Clerk	245,211	0.396 %	\$3,327		\$3,327		\$3,327
Recorder	499,051	0.806 %	\$6,770		\$6,770		\$6,770
Elections	166,955	0.270 %	\$2,265		\$2,265	\$85	\$2,350
Treasurer	414,597	0.670 %	\$5,624		\$5,624		\$5,624
Assessor	642,014	1.037 %	\$8,710		\$8,710	\$325	\$9,035
District Attorney	2,278,103	3.680 %	\$30,905		\$30,905		\$30,905
City Manager	488,255	0.789 %	\$6,624		\$6,624		\$6,624
Finance	542,089	0.876 %	\$7,354		\$7,354		\$7,354
Human Resources	272,772	0.441 %	\$3,700		\$3,700		\$3,700
Information Technology	1,071,251	1.730 %	\$14,533		\$14,533		\$14,533
Welfare	148,675	0.240 %	\$2,017		\$2,017	\$75	\$2,092
Planning	553,867	0.895 %	\$7,514		\$7,514	\$280	\$7,794
Business License	122,984	0.199 %	\$1,668		\$1,668	\$62	\$1,730
Sheriff Administration	278,132	0.449 %	\$3,773		\$3,773	\$141	\$3,914
Sheriff Operations	5,500,010	8.884 %	\$74,613		\$74,613	\$2,785	\$77,398
Sheriff General Services	610,447	0.986 %	\$8,281		\$8,281	\$309	\$8,590
Detention Facility	3,725,462	6.018 %	\$50,540		\$50,540	\$1,886	\$52,426
Dispatch	1,678,164	2.711 %	\$22,766		\$22,766	\$850	\$23,616
Trinet Grant	152,780	0.247 %	\$2,073		\$2,073	\$77	\$2,150
Fire Administration	375,070	0.606 %	\$5,088		\$5,088	\$190	\$5,278
Fire Operations	7,259,753	11.727 %	\$98,486		\$98,486	\$3,676	\$102,162
Fire Prevention	348,144	0.562 %	\$4,723		\$4,723	\$176	\$4,899
Fire Training	268,811	0.434 %	\$3,647		\$3,647	\$136	\$3,783
Emergency Management	246,402	0.398 %	\$3,343		\$3,343	\$125	\$3,468
Public Works	1,727,632	2.791 %	\$23,437		\$23,437	\$875	\$24,312
Juvenile Court	343,608	0.555 %	\$4,661		\$4,661	\$174	\$4,835
Juvenile Probation	1,239,863	2.003 %	\$16,820		\$16,820	\$628	\$17,448
Juvenile Detention	1,311,125	2.118 %	\$17,787		\$17,787	\$664	\$18,451
Justice Court	3,146,025	5.082 %	\$42,679		\$42,679	\$1,593	\$44,272
Alternative Sentencing	894,882	1.446 %	\$12,140		\$12,140	\$453	\$12,593
Parks Administration	597,099	0.965 %	\$8,100		\$8,100	\$302	\$8,402
Park Maintenance	710,644	1.148 %	\$9,641		\$9,641	\$360	\$10,001
Swimming Pool	447,985	0.724 %	\$6,077		\$6,077	\$227	\$6,304
Community Center	227,724	0.368 %	\$3,089		\$3,089	\$115	\$3,204
Recreation	327,823	0.530 %	\$4,447		\$4,447	\$166	\$4,613
Sports	190,302	0.307 %	\$2,582		\$2,582	\$96	\$2,678
Library	1,173,346	1.895 %	\$15,918		\$15,918	\$594	\$16,512
Health	357,642	0.578 %	\$4,852		\$4,852	\$181	\$5,033
Landfill Administration	722,758	1.168 %	\$9,805		\$9,805	\$366	\$10,171
Medical	100,573	0.162 %	\$1,364		\$1,364	\$51	\$1,415

Information Technology
Detail allocation of
Citywide Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Environmental Health	377,075	0.609 %	\$5,115		\$5,115	\$191	\$5,306
Animal Services	185,095	0.299 %	\$2,511		\$2,511	\$94	\$2,605
Senior Citizens	393,942	0.636 %	\$5,344		\$5,344	\$199	\$5,543
Traffic/Transportation	64,777	0.105 %	\$879		\$879	\$33	\$912
Regional Transportation	30,903	0.050 %	\$419		\$419	\$16	\$435
Quality of Life	432,735	0.699 %	\$5,870		\$5,870	\$219	\$6,089
Street Maintenance	1,842,886	2.977 %	\$25,001		\$25,001	\$933	\$25,934
Grant Fund	2,629,008	4.247 %	\$35,665		\$35,665	\$1,331	\$36,996
Commissary Fund	81,800	0.132 %	\$1,110		\$1,110	\$41	\$1,151
Ambulance	2,362,811	3.817 %	\$32,054		\$32,054	\$1,196	\$33,250
Stormwater Drainage	191,439	0.309 %	\$2,597		\$2,597	\$97	\$2,694
Sewer Operation	2,166,049	3.499 %	\$29,385		\$29,385	\$1,097	\$30,482
Water	2,429,684	3.925 %	\$32,961		\$32,961	\$1,230	\$34,191
Building Permits	200,401	0.324 %	\$2,719		\$2,719	\$101	\$2,820
Cemetery	175,891	0.284 %	\$2,386		\$2,386	\$89	\$2,475
Fleet Management	707,488	1.143 %	\$9,598		\$9,598	\$358	\$9,956
Group Medical Insurance	282,274	0.456 %	\$3,829		\$3,829	\$143	\$3,972
Workers Compensation Ins	275,643	0.445 %	\$3,739		\$3,739	\$140	\$3,879
Insurance Fund	136,176	0.220 %	\$1,847		\$1,847	\$69	\$1,916
Redevelopment	227,361	0.367 %	\$3,084		\$3,084	\$115	\$3,199
Tourism Authority	315,083	0.509 %	\$4,274		\$4,274	\$160	\$4,434
Sub-Conservancy District	442,182	0.714 %	\$5,999		\$5,999	\$224	\$6,223
Investigations	1,806,313	2.918 %	\$24,504		\$24,504	\$915	\$25,419
Ice Rink	30,001	0.048 %	\$407		\$407	\$15	\$422
Wildland Fire Management	158,127	0.255 %	\$2,145		\$2,145	\$80	\$2,225
Carson City Transit	54,028	0.087 %	\$733		\$733	\$27	\$760
Purchasing	124,226	0.201 %	\$1,685		\$1,685	\$63	\$1,748
Facilities Maintenance	1,045,763	1.689 %	\$14,187		\$14,187	\$529	\$14,716
Pulbic Guardian	159,612	0.258 %	\$2,165		\$2,165	\$81	\$2,246
Chartered Admin	952,199	1.538 %	\$12,918		\$12,918	\$482	\$13,400
Pony Express Pavilion	5,045	0.008 %	\$68		\$68	\$2	\$70
Library Gift	558	-0.001%	\$6		\$6		\$6
Total	<u>61,906,366</u>	<u>100.000 %</u>	<u>\$839,820</u>		<u>\$839,820</u>	<u>\$28,293</u>	<u>\$868,113</u>

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

Source: Expenditure Worksheet

Information Technology
Detail allocation of
Contract Services

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Assessor	14,497	4.633 %	\$25,937		\$25,937	\$1,017	\$26,954
Finance	18,184	5.812 %	\$32,533		\$32,533		\$32,533
Fire Administration	18,708	5.979 %	\$33,471		\$33,471	\$1,313	\$34,784
Health	5,831	1.864 %	\$10,432		\$10,432	\$409	\$10,841
Juvenile Probation	1,295	0.414 %	\$2,317		\$2,317	\$91	\$2,408
Sheriff Administration	175,956	56.238 %	\$314,806		\$314,806	\$12,348	\$327,154
Treasurer	2,810	0.898 %	\$5,027		\$5,027		\$5,027
Planning	8,441	2.698 %	\$15,102		\$15,102	\$592	\$15,694
Justice Court	36,085	11.533 %	\$64,560		\$64,560	\$2,532	\$67,092
Facilities Maintenance	3,939	1.259 %	\$7,047		\$7,047	\$276	\$7,323
Clerk	3,677	1.175 %	\$6,579		\$6,579		\$6,579
Recorder	3,677	1.175 %	\$6,579		\$6,579		\$6,579
District Attorney	15,796	5.049 %	\$28,261		\$28,261		\$28,261
Water	3,939	1.259 %	\$7,047		\$7,047	\$276	\$7,323
Recreation	40	0.014 %	\$72		\$72	\$4	\$76
Total	<u>312,875</u>	<u>100.000 %</u>	<u>\$559,770</u>		<u>\$559,770</u>	<u>\$18,858</u>	<u>\$578,628</u>

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

Source: Software Maintenance Account Activity Listing

Information Technology
Detail allocation of
PC/Software

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	530	5.472 %	\$614		\$614		\$614
Clerk	529	5.461 %	\$613		\$613		\$613
District Attorney	63	0.650 %	\$73		\$73		\$73
Economic Development	374	3.861 %	\$433		\$433	\$17	\$450
Justice Court	448	4.625 %	\$519		\$519	\$20	\$539
Parks Administration	682	7.041 %	\$790		\$790	\$30	\$820
Sheriff Administration	1,916	19.781 %	\$2,220		\$2,220	\$85	\$2,305
Public Works	793	8.187 %	\$919		\$919	\$35	\$954
Recreation	4,351	44.922 %	\$5,042		\$5,042	\$191	\$5,233
Total	9,686	100.000 %	\$11,223		\$11,223	\$378	\$11,601

(A) Alloc basis: Value of Equipment/Software by department or fund

Source:

Information Technology
Detail allocation of
Sheriff

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Sheriff Administration	100	100.000 %	\$120,782		\$120,782	\$4,069	\$124,851
Total	100	100.000 %	\$120,782		\$120,782	\$4,069	\$124,851

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

Source: Salary & Wage Analysis

Information Technology
Detail allocation of
Fire

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Fire Administration	100	100.000 %	\$84,967		\$84,967	\$2,863	\$87,830
Total	100	100.000 %	\$84,967		\$84,967	\$2,863	\$87,830

(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>PC/Software</u>	<u>Sheriff</u>	<u>Fire</u>
Board of Supervisors	\$4,444	\$1,571	\$2,873				
Clerk	\$11,461	\$942	\$3,327	\$6,579	\$613		
Recorder	\$15,534	\$1,571	\$6,770	\$6,579	\$614		
Treasurer	\$12,222	\$1,571	\$5,624	\$5,027			
District Attorney	\$64,265	\$5,026	\$30,905	\$28,261	\$73		
City Manager	\$7,881	\$1,257	\$6,624				
Finance	\$42,086	\$2,199	\$7,354	\$32,533			
Human Resources	\$4,957	\$1,257	\$3,700				
Information Technology	\$17,360	\$2,827	\$14,533				
Purchasing	\$1,748		\$1,748				
Dispatch	\$29,484	\$5,868	\$23,616				
Public Works	\$34,395	\$9,129	\$24,312		\$954		
Facilities Maintenance	\$25,299	\$3,260	\$14,716	\$7,323			
Elections	\$3,002	\$652	\$2,350				
Publc Guardian	\$2,898	\$652	\$2,246				
Assessor	\$38,597	\$2,608	\$9,035	\$26,954			
Economic Development	\$450				\$450		
Welfare	\$4,048	\$1,956	\$2,092				
Planning	\$25,770	\$2,282	\$7,794	\$15,694			
Business License	\$1,730		\$1,730				
Chartered Admin	\$15,355	\$1,955	\$13,400				
Sheriff Administration	\$458,876	\$652	\$3,914	\$327,154	\$2,305	\$124,851	
Investigations	\$30,635	\$5,216	\$25,419				
Sheriff Operations	\$93,047	\$15,649	\$77,398				
Sheriff General Services	\$10,546	\$1,956	\$8,590				
Detention Facility	\$60,902	\$8,476	\$52,426				
Trinet Grant	\$2,476	\$326	\$2,150				
Fire Administration	\$129,197	\$1,305	\$5,278	\$34,784			\$87,830
Fire Operations	\$114,551	\$12,389	\$102,162				
Fire Prevention	\$5,877	\$978	\$4,899				
Fire Training	\$4,435	\$652	\$3,783				
Emergency Management	\$3,468		\$3,468				
Wildland Fire Management	\$2,225		\$2,225				
Juvenile Court	\$6,140	\$1,305	\$4,835				
Juvenile Probation	\$22,790	\$2,934	\$17,448	\$2,408			
Juvenile Detention	\$22,690	\$4,239	\$18,451				
Justice Court	\$120,706	\$8,803	\$44,272	\$67,092	\$539		
Alternative Sentencing	\$14,549	\$1,956	\$12,593				
Parks Administration	\$11,178	\$1,956	\$8,402		\$820		
Park Maintenance	\$13,587	\$3,586	\$10,001				
Swimming Pool	\$7,282	\$978	\$6,304				

Information Technology
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>PC/Telephone Support</u>	<u>Citywide Support</u>	<u>Contract Services</u>	<u>PC/Software</u>	<u>Sheriff</u>	<u>Fire</u>
Community Center	\$3,856	\$652	\$3,204				
Recreation	\$10,574	\$652	\$4,613	\$76	\$5,233		
Pony Express Pavilion	\$70		\$70				
Ice Rink	\$422		\$422				
Sports	\$3,004	\$326	\$2,678				
Library	\$20,098	\$3,586	\$16,512				
Health	\$25,003	\$9,129	\$5,033	\$10,841			
Landfill Administration	\$12,779	\$2,608	\$10,171				
Medical	\$1,415		\$1,415				
Environmental Health	\$5,306		\$5,306				
Animal Services	\$2,605		\$2,605				
Senior Citizens	\$6,521	\$978	\$5,543				
Carson City Transit	\$760		\$760				
Library Gift	\$6		\$6				
Traffic/Transportation	\$912		\$912				
Regional Transportation	\$435		\$435				
Quality of Life	\$6,741	\$652	\$6,089				
Street Maintenance	\$32,455	\$6,521	\$25,934				
Grant Fund	\$36,996		\$36,996				
Commissary Fund	\$1,151		\$1,151				
Ambulance	\$39,445	\$6,195	\$33,250				
Stormwater Drainage	\$4,976	\$2,282	\$2,694				
Sewer Operation	\$37,003	\$6,521	\$30,482				
Water	\$47,382	\$5,868	\$34,191	\$7,323			
Building Permits	\$3,472	\$652	\$2,820				
Cemetery	\$3,127	\$652	\$2,475				
Fleet Management	\$11,912	\$1,956	\$9,956				
Group Medical Insurance	\$4,298	\$326	\$3,972				
Workers Compensation Ins	\$4,205	\$326	\$3,879				
Insurance Fund	\$1,916		\$1,916				
Redevelopment	\$3,199		\$3,199				
Tourism Authority	\$5,412	\$978	\$4,434				
Sub-Conservancy District	\$6,875	\$652	\$6,223				
Total	\$1,842,474	\$171,451	\$868,113	\$578,628	\$11,601	\$124,851	\$87,830

SCHEDULE 14.01

PURCHASING

NATURE AND EXTENT OF SERVICE

The Purchasing Department administers the purchasing and contracts programs, including all stages of the bid process and the purchase of materials, equipment, supplies and services for all departments. The costs of the department are allocated as follows:

- **General Purchasing** – These costs are time spent by staff working on general purchasing throughout the City. These costs are allocated based on operating expenditures by department/Fund.
- **Purchasing Contracts** – These costs are time spent on purchasing contracts. These costs are allocated based on contract expenditures by department/Fund.
- **Mail** – These costs represent time spent distributing interoffice services (mail and bank deposits). Costs are allocated based on FTE's by department/fund.

Purchasing
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$128,984			\$128,984
Allocated additions:				
2 - Equipment Use Charge	\$1,305		\$1,305	
1010100 - Board of Supervisors	\$320	\$335	\$655	
1010500 - District Attorney	\$42,348	\$2,671	\$45,019	
1010600 - City Manager	\$1,070	\$99	\$1,169	
1010701 - Finance	\$39,167	\$3,869	\$43,036	
1010705 - Human Resources	\$234	\$21	\$255	
1010710 - Information Technology	\$1,685	\$63	\$1,748	
1010800 - Internal Auditor		\$266	\$266	
Total allocated additions:	<u>\$86,129</u>	<u>\$7,324</u>	<u>\$93,453</u>	<u>\$93,453</u>
Total to be allocated	<u>\$215,113</u>	<u>\$7,324</u>		<u>\$222,437</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>
Wages & Benefits					
SALARIES & WAGES	\$89,428		\$15,793	\$63,136	\$10,499
FRINGE BENEFITS	\$34,798		\$6,145	\$24,567	\$4,086
Other Expense and Cost					
SERVICES & SUPPLIES	\$4,758		\$840	\$3,359	\$559
Departmental Expenditures	\$128,984		\$22,778	\$91,062	\$15,144
Additions: 1st					
Other	\$86,129	\$86,129			
Functional Cost	\$215,113	\$86,129	\$22,778	\$91,062	\$15,144
Reallocate Admin		(\$86,129)	\$15,210	\$60,807	\$10,112
Allocable Costs	\$215,113		\$37,988	\$151,869	\$25,256
1st Allocation	\$215,113		\$37,988	\$151,869	\$25,256
Additions: 2nd					
Other	\$7,324	\$7,324			
Functional Cost	\$7,324	\$7,324			
Reallocate Admin		(\$7,324)	\$1,293	\$5,171	\$860
Allocable Costs	\$7,324		\$1,293	\$5,171	\$860
2nd Allocation	\$7,324		\$1,293	\$5,171	\$860
Total allocated	\$222,437		\$39,281	\$157,040	\$26,116

Purchasing
Detail allocation of
General Purchasing

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	11,232	0.039 %	\$15		\$15		\$15
Clerk	14,167	0.049 %	\$19		\$19		\$19
Recorder	62,823	0.216 %	\$82		\$82		\$82
Public Safety Complex	284,178	0.977 %	\$371		\$371		\$371
Elections	62,527	0.215 %	\$82		\$82	\$3	\$85
Assessor	41,745	0.144 %	\$55		\$55	\$2	\$57
District Attorney	72,835	0.250 %	\$95		\$95		\$95
City Manager	302,931	1.042 %	\$396		\$396		\$396
Economic Development	646,534	2.223 %	\$845		\$845	\$30	\$875
Finance	72,079	0.248 %	\$94		\$94		\$94
Human Resources	109,765	0.377 %	\$143		\$143		\$143
Information Technology	561,377	1.930 %	\$733		\$733		\$733
Geographic Information Systems	269,751	0.928 %	\$352		\$352	\$13	\$365
City Hall	105,468	0.363 %	\$138		\$138	\$5	\$143
Welfare	169,888	0.584 %	\$222		\$222	\$8	\$230
Internal Auditor	171,841	0.591 %	\$224		\$224	\$8	\$232
Planning	42,094	0.145 %	\$55		\$55	\$2	\$57
Sheriff Administration	437,506	1.504 %	\$571		\$571	\$21	\$592
Sheriff Operations	351,588	1.209 %	\$459		\$459	\$17	\$476
Sheriff General Services	51,396	0.177 %	\$67		\$67	\$2	\$69
Detention Facility	374,485	1.288 %	\$489		\$489	\$18	\$507
Dispatch	140,107	0.482 %	\$183		\$183	\$7	\$190
Trinet Grant	8,420	0.029 %	\$11		\$11		\$11
Fire Administration	32,736	0.113 %	\$43		\$43	\$2	\$45
Fire Operations	436,892	1.502 %	\$571		\$571	\$21	\$592
Fire Prevention	15,683	0.054 %	\$20		\$20	\$1	\$21
Fire Training	89,551	0.308 %	\$117		\$117	\$4	\$121
Juvenile Court	109,136	0.375 %	\$143		\$143	\$5	\$148
Juvenile Probation	157,013	0.540 %	\$205		\$205	\$7	\$212
Juvenile Detention	95,000	0.327 %	\$124		\$124	\$4	\$128
Justice Court	459,469	1.580 %	\$600		\$600	\$22	\$622
Alternative Sentencing	105,002	0.361 %	\$137		\$137	\$5	\$142
Parks Administration	23,135	0.080 %	\$30		\$30	\$1	\$31
Park Maintenance	313,020	1.076 %	\$409		\$409	\$15	\$424
Grants, Gifts, Donations	127,205	0.437 %	\$166		\$166	\$6	\$172
Swimming Pool	217,413	0.748 %	\$284		\$284	\$10	\$294
Community Center	141,093	0.485 %	\$184		\$184	\$7	\$191
Recreation	30,808	0.106 %	\$40		\$40	\$1	\$41
Pony Express Pavilion	14,677	0.050 %	\$19		\$19	\$1	\$20
Sports	160,524	0.552 %	\$210		\$210	\$8	\$218
Library	419,292	1.442 %	\$548		\$548	\$20	\$568

Purchasing
Detail allocation of
General Purchasing

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Health	158,319	0.544 %	\$207		\$207	\$7	\$214
Animal Services	594,131	2.043 %	\$776		\$776	\$28	\$804
Cooperative Extension	184,185	0.633 %	\$241		\$241	\$9	\$250
Supplemental Indigent	1,097,516	3.774 %	\$1,434		\$1,434	\$52	\$1,486
Senior Citizens	111,728	0.384 %	\$146		\$146	\$5	\$151
Carson City Transit	983,133	3.381 %	\$1,284		\$1,284	\$46	\$1,330
Library Gift	99,121	0.341 %	\$129		\$129	\$5	\$134
Administrative Assessment	49,022	0.169 %	\$64		\$64	\$2	\$66
Traffic/Transportation	1,920	0.007 %	\$3		\$3		\$3
Regional Transportation	73,848	0.254 %	\$96		\$96	\$3	\$99
Street Maintenance	2,305,261	7.927 %	\$3,011		\$3,011	\$108	\$3,119
Commissary Fund	126,997	0.437 %	\$166		\$166	\$6	\$172
Ambulance	409,460	1.408 %	\$535		\$535	\$19	\$554
Stormwater Drainage	97,348	0.335 %	\$127		\$127	\$5	\$132
Sewer Operation	1,913,669	6.580 %	\$2,500		\$2,500	\$90	\$2,590
Water	3,973,706	13.664 %	\$5,191		\$5,191	\$186	\$5,377
Building Permits	314,607	1.082 %	\$411		\$411	\$15	\$426
Cemetery	19,984	0.069 %	\$26		\$26	\$1	\$27
Fleet Management	454,371	1.562 %	\$594		\$594	\$21	\$615
Group Medical Insurance	467,280	1.607 %	\$610		\$610	\$22	\$632
Workers Compensation Ins	788,888	2.713 %	\$1,030		\$1,030	\$37	\$1,067
Insurance Fund	1,552,649	5.339 %	\$2,028		\$2,028	\$73	\$2,101
Redevelopment	111,890	0.385 %	\$146		\$146	\$5	\$151
Redevelopment Revolving	116,172	0.399 %	\$152		\$152	\$5	\$157
Tricounty Railway	415,406	1.428 %	\$543		\$543	\$19	\$562
Sierra Forest Fire Protect	48,140	0.166 %	\$63		\$63	\$2	\$65
Grant Fund	710,148	2.442 %	\$928		\$928	\$33	\$961
Emergency Management	40,619	0.140 %	\$53		\$53	\$2	\$55
Public Works	75,391	0.259 %	\$98		\$98	\$4	\$102
Quality of Life	338,210	1.163 %	\$442		\$442	\$16	\$458
Business License	8,014	0.028 %	\$10		\$10		\$10
Landfill Administration	627,581	2.158 %	\$820		\$820	\$29	\$849
Medical	371,486	1.277 %	\$485		\$485	\$17	\$502
Environmental Health	14,613	0.050 %	\$19		\$19	\$1	\$20
Investigations	244,566	0.841 %	\$319		\$319	\$11	\$330
Justice Court	232,443	0.799 %	\$304		\$304	\$11	\$315
Ice Rink	39,108	0.134 %	\$51		\$51	\$2	\$53
Northgate	30,820	0.106 %	\$40		\$40	\$1	\$41
Capital Projects	276,260	0.950 %	\$361		\$361	\$13	\$374
911 Surcharge	164,056	0.564 %	\$214		\$214	\$8	\$222
Public Defender	1,478,073	5.082 %	\$1,931		\$1,931	\$69	\$2,000

**Purchasing
Detail allocation of
General Purchasing**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Wildland Fire Management	157,150	0.540 %	\$205		\$205	\$7	\$212
Tourism Authority	20,811	0.072 %	\$27		\$27	\$1	\$28
Facilities Maintenance	416,183	1.431 %	\$544		\$544	\$21	\$565
Controller Trust Fund	4,542	0.016 %	\$6		\$6		\$6
Treasurer	39,950	0.137 %	\$52		\$52		\$52
V&T Spec. Infrastructure	250	0.001 %					
Pulbic Guardian	5,746	0.020 %	\$8		\$8		\$8
Infrastructure Tax	4,875	0.013 %	\$7		\$7		\$7
Total	<u>29,082,032</u>	<u>100.000 %</u>	<u>\$37,988</u>		<u>\$37,988</u>	<u>\$1,293</u>	<u>\$39,281</u>

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

Source: General Ledger

**Purchasing
Detail allocation of
Purchasing Contracts**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Landfill Administration	176,048	2.743 %	\$4,165		\$4,165	\$143	\$4,308
Regional Transportation	188,950	2.944 %	\$4,471		\$4,471	\$153	\$4,624
Quality of Life	707,221	11.018 %	\$16,733		\$16,733	\$574	\$17,307
Street Maintenance	42,305	0.659 %	\$1,001		\$1,001	\$34	\$1,035
Grant Fund	582,850	9.080 %	\$13,790		\$13,790	\$473	\$14,263
Sewer Operation	1,366,879	21.295 %	\$32,340		\$32,340	\$1,109	\$33,449
Sewer Capitalization	16,280	0.254 %	\$385		\$385	\$13	\$398
Water	1,192,754	18.582 %	\$28,220		\$28,220	\$967	\$29,187
Redevelopment	5,000	0.078 %	\$118		\$118	\$4	\$122
Swimming Pool	24,999	0.389 %	\$591		\$591	\$20	\$611
Stormwater Drainage	3,531	0.055 %	\$84		\$84	\$3	\$87
Fleet Management	1,478,691	23.037 %	\$34,986		\$34,986	\$1,199	\$36,185
Insurance Fund	24,999	0.389 %	\$591		\$591	\$20	\$611
Redevelopment Revolving	29,000	0.452 %	\$686		\$686	\$24	\$710
Residential Construction	2,152	0.034 %	\$51		\$51	\$2	\$53
City Manager	43,500	0.678 %	\$1,029		\$1,029		\$1,029
Welfare	75,000	1.168 %	\$1,774		\$1,774	\$61	\$1,835
Justice Court	7,000	0.109 %	\$166		\$166	\$6	\$172
Facilities Maintenance	24,999	0.389 %	\$591		\$591	\$20	\$611
Sports	125,000	1.947 %	\$2,957		\$2,957	\$101	\$3,058
Animal Services	24,000	0.374 %	\$568		\$568	\$19	\$587
Capital Projects	187,426	2.920 %	\$4,434		\$4,434	\$152	\$4,586
Traffic/Transportation	87,750	1.367 %	\$2,076		\$2,076	\$71	\$2,147
Infrastructure Tax	2,500	0.039 %	\$62		\$62	\$3	\$65
Total	<u>6,418,834</u>	<u>100.000 %</u>	<u>\$151,869</u>		<u>\$151,869</u>	<u>\$5,171</u>	<u>\$157,040</u>

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

Source: Purchasing

Purchasing
Detail allocation of
Mail

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	5	0.947 %	\$239		\$239		\$239
Clerk	3	0.568 %	\$144		\$144		\$144
Treasurer	5	0.947 %	\$239		\$239		\$239
Elections	2	0.379 %	\$96		\$96	\$4	\$100
Recorder	5	0.947 %	\$239		\$239		\$239
Assessor	8	1.515 %	\$383		\$383	\$15	\$398
District Attorney	16	3.030 %	\$765		\$765		\$765
City Manager	4	0.758 %	\$191		\$191		\$191
Finance	7	1.326 %	\$335		\$335		\$335
Human Resources	4	0.758 %	\$191		\$191		\$191
Information Technology	9	1.705 %	\$431		\$431		\$431
Planning	7	1.326 %	\$335		\$335	\$13	\$348
Sheriff Administration	2	0.379 %	\$96		\$96	\$4	\$100
Sheriff Operations	48	9.091 %	\$2,296		\$2,296	\$88	\$2,384
Sheriff General Services	6	1.136 %	\$287		\$287	\$11	\$298
Detention Facility	26	4.924 %	\$1,244		\$1,244	\$48	\$1,292
Dispatch	18	3.409 %	\$861		\$861	\$33	\$894
Trinet Grant	1	0.189 %	\$48		\$48	\$2	\$50
Fire Administration	4	0.758 %	\$191		\$191	\$7	\$198
Fire Operations	38	7.197 %	\$1,818		\$1,818	\$70	\$1,888
Fire Prevention	3	0.568 %	\$144		\$144	\$5	\$149
Juvenile Court	4	0.758 %	\$191		\$191	\$7	\$198
Juvenile Probation	9	1.705 %	\$431		\$431	\$16	\$447
Juvenile Detention	13	2.462 %	\$622		\$622	\$24	\$646
Justice Court	27	5.114 %	\$1,292		\$1,292	\$49	\$1,341
Alternative Sentencing	6	1.136 %	\$287		\$287	\$11	\$298
Parks Administration	6	1.136 %	\$287		\$287	\$11	\$298
Park Maintenance	11	2.083 %	\$526		\$526	\$20	\$546
Swimming Pool	3	0.568 %	\$144		\$144	\$5	\$149
Community Center	2	0.379 %	\$96		\$96	\$4	\$100
Recreation	2	0.379 %	\$96		\$96	\$4	\$100
Sports	1	0.189 %	\$48		\$48	\$2	\$50
Library	11	2.083 %	\$526		\$526	\$20	\$546
Health	28	5.303 %	\$1,339		\$1,339	\$51	\$1,390
Senior Citizens	3	0.568 %	\$144		\$144	\$5	\$149
Street Maintenance	20	3.788 %	\$957		\$957	\$37	\$994
Stormwater Drainage	7	1.326 %	\$335		\$335	\$13	\$348
Sewer Operation	20	3.788 %	\$957		\$957	\$37	\$994
Building Permits	2	0.379 %	\$96		\$96	\$4	\$100
Cemetery	2	0.379 %	\$96		\$96	\$4	\$100
Fleet Management	6	1.136 %	\$287		\$287	\$11	\$298

**Purchasing
Detail allocation of
Mail**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Workers Compensation Ins	1	0.189 %	\$48		\$48	\$2	\$50
Fire Training	2	0.379 %	\$96		\$96	\$4	\$100
Public Works	28	5.303 %	\$1,339		\$1,339	\$51	\$1,390
Landfill Administration	8	1.515 %	\$383		\$383	\$15	\$398
Investigations	16	3.030 %	\$765		\$765	\$29	\$794
Facilities Maintenance	10	1.894 %	\$478		\$478	\$18	\$496
Group Medical Insurance	1	0.189 %	\$48		\$48	\$2	\$50
Water	18	3.409 %	\$861		\$861	\$33	\$894
Quality of Life	2	0.379 %	\$96		\$96	\$4	\$100
Welfare	6	1.136 %	\$287		\$287	\$11	\$298
Sub-Conservancy District	2	0.379 %	\$96		\$96	\$4	\$100
Tourism Authority	3	0.568 %	\$144		\$144	\$5	\$149
Ambulance	19	3.598 %	\$909		\$909	\$35	\$944
Pulbic Guardian	2	0.379 %	\$96		\$96	\$4	\$100
Chartered Admin	6	1.137 %	\$280		\$280	\$8	\$288
Total	528	100.000 %	\$25,256		\$25,256	\$860	\$26,116

(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	\$254	\$15		\$239
Clerk	\$163	\$19		\$144
Recorder	\$321	\$82		\$239
Public Safety Complex	\$371	\$371		
Treasurer	\$291	\$52		\$239
District Attorney	\$860	\$95		\$765
City Manager	\$1,616	\$396	\$1,029	\$191
Finance	\$429	\$94		\$335
Human Resources	\$334	\$143		\$191
Information Technology	\$1,164	\$733		\$431
City Hall	\$143	\$143		
Internal Auditor	\$232	\$232		
Dispatch	\$1,084	\$190		\$894
Public Works	\$1,492	\$102		\$1,390
Facilities Maintenance	\$1,672	\$565	\$611	\$496
Elections	\$185	\$85		\$100
Pulbic Guardian	\$108	\$8		\$100
Assessor	\$455	\$57		\$398
Public Defender	\$2,000	\$2,000		
Economic Development	\$875	\$875		
Geographic Information Systems	\$365	\$365		
Northgate	\$41	\$41		
Welfare	\$2,363	\$230	\$1,835	\$298
Planning	\$405	\$57		\$348
Business License	\$10	\$10		
Chartered Admin	\$288			\$288
Sheriff Administration	\$692	\$592		\$100
Investigations	\$1,124	\$330		\$794
Sheriff Operations	\$2,860	\$476		\$2,384
Sheriff General Services	\$367	\$69		\$298
Detention Facility	\$1,799	\$507		\$1,292
Trinet Grant	\$61	\$11		\$50
Fire Administration	\$243	\$45		\$198
Fire Operations	\$2,480	\$592		\$1,888
Fire Prevention	\$170	\$21		\$149
Fire Training	\$221	\$121		\$100
Emergency Management	\$55	\$55		
Wildland Fire Management	\$212	\$212		
Juvenile Court	\$346	\$148		\$198
Juvenile Probation	\$659	\$212		\$447
Juvenile Detention	\$774	\$128		\$646

Purchasing
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>	<u>Mail</u>
Justice Court	\$1,963	\$622		\$1,341
Alternative Sentencing	\$440	\$142		\$298
Justice Court	\$487	\$315	\$172	
Parks Administration	\$329	\$31		\$298
Park Maintenance	\$970	\$424		\$546
Grants, Gifts, Donations	\$172	\$172		
Swimming Pool	\$1,054	\$294	\$611	\$149
Community Center	\$291	\$191		\$100
Recreation	\$141	\$41		\$100
Pony Express Pavilion	\$20	\$20		
Ice Rink	\$53	\$53		
Sports	\$3,326	\$218	\$3,058	\$50
Library	\$1,114	\$568		\$546
Health	\$1,604	\$214		\$1,390
Landfill Administration	\$5,555	\$849	\$4,308	\$398
Medical	\$502	\$502		
Environmental Health	\$20	\$20		
Animal Services	\$1,391	\$804	\$587	
Cooperative Extension	\$250	\$250		
Supplemental Indigent	\$1,486	\$1,486		
Capital Projects	\$4,960	\$374	\$4,586	
Senior Citizens	\$300	\$151		\$149
Carson City Transit	\$1,330	\$1,330		
Library Gift	\$134	\$134		
Administrative Assessment	\$66	\$66		
Traffic/Transportation	\$2,150	\$3	\$2,147	
Regional Transportation	\$4,723	\$99	\$4,624	
V&T Spec. Infrastructure				
Quality of Life	\$17,865	\$458	\$17,307	\$100
Street Maintenance	\$5,148	\$3,119	\$1,035	\$994
Infrastructure Tax	\$72	\$7	\$65	
Grant Fund	\$15,224	\$961	\$14,263	
Commissary Fund	\$172	\$172		
911 Surcharge	\$222	\$222		
Residential Construction	\$53		\$53	
Ambulance	\$1,498	\$554		\$944
Stormwater Drainage	\$567	\$132	\$87	\$348
Sewer Operation	\$37,033	\$2,590	\$33,449	\$994
Sewer Capitalization	\$398		\$398	
Water	\$35,458	\$5,377	\$29,187	\$894
Building Permits	\$526	\$426		\$100

Purchasing
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>	<u>Mail</u>
Cemetery	\$127	\$27		\$100
Fleet Management	\$37,098	\$615	\$36,185	\$298
Group Medical Insurance	\$682	\$632		\$50
Workers Compensation Ins	\$1,117	\$1,067		\$50
Insurance Fund	\$2,712	\$2,101	\$611	
Redevelopment	\$273	\$151	\$122	
Redevelopment Revolving	\$867	\$157	\$710	
Tourism Authority	\$177	\$28		\$149
Tricounty Railway	\$562	\$562		
Sierra Forest Fire Protect	\$65	\$65		
Sub-Conservancy District	\$100			\$100
Controller Trust Fund	\$6	\$6		
Total	<u>\$222,437</u>	<u>\$39,281</u>	<u>\$157,040</u>	<u>\$26,116</u>

SCHEDULE 13.01

CITY HALL

NATURE AND EXTENT OF SERVICE

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

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

City Hall
Costs to be allocated

Expenditures Per Financial Statement:

1st Allocation
\$105,468

2nd Allocation

Sub-total

Total
\$105,468

Allocated additions:

1010100 - Board of Supervisors
1010600 - City Manager
1010701 - Finance
1010720 - Purchasing
1010800 - Internal Auditor

\$262
\$875
\$1,036
\$138

\$274
\$81
\$107
\$5
\$218

\$536
\$956
\$1,143
\$143
\$218

Total allocated additions:

\$2,311

\$685

\$2,996

\$2,996

Total to be allocated

\$107,779

\$685

\$108,464

City Hall
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Utilities</u>	<u>Common Costs</u>
<u>Other Expense and Cost</u>				
SALARIES & WAGES				
FRINGE BENEFITS				
<u>Other Expense and Cost</u>				
OFFICE SUPPLIES	\$3,458			\$3,458
POWER	\$40,697		\$40,697	
HEATING	\$17,389		\$17,389	
R&M SERVICES	\$43,924			\$43,924
Departmental Expenditures	\$105,468		\$58,086	\$47,382
Additions: 1st				
Other	\$2,311	\$2,311		
Functional Cost	\$107,779	\$2,311	\$58,086	\$47,382
Reallocate Admin		(\$2,311)	\$1,273	\$1,038
Allocable Costs	\$107,779		\$59,359	\$48,420
1st Allocation	\$107,779		\$59,359	\$48,420
Additions: 2nd				
Other	\$685	\$685		
Functional Cost	\$685	\$685		
Reallocate Admin		(\$685)	\$377	\$308
Allocable Costs	\$685		\$377	\$308
2nd Allocation	\$685		\$377	\$308
Total allocated	\$108,464		\$59,736	\$48,728

City Hall
Detail allocation of
Utilities

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	701	4.779 %	\$2,837		\$2,837		\$2,837
Treasurer	1,882	12.831 %	\$7,616		\$7,616		\$7,616
Assessor	1,412	9.626 %	\$5,714		\$5,714	\$244	\$5,958
City Manager	3,279	22.355 %	\$13,270		\$13,270		\$13,270
Finance	1,548	10.554 %	\$6,265		\$6,265		\$6,265
Human Resources	3,052	20.807 %	\$12,351		\$12,351		\$12,351
Information Technology	2,027	13.819 %	\$8,203		\$8,203		\$8,203
Internal Auditor	142	0.968 %	\$575		\$575	\$25	\$600
Group Medical Insurance	164	1.118 %	\$664		\$664	\$28	\$692
Workers Compensation Ins	461	3.143 %	\$1,864		\$1,864	\$80	\$1,944
Total	<u>14,668</u>	<u>100.000 %</u>	<u>\$59,359</u>		<u>\$59,359</u>	<u>\$377</u>	<u>\$59,736</u>

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

Source: Facilities Maintenance

City Hall
Detail allocation of
Common Costs

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	5	10.204 %	\$4,941		\$4,941		\$4,941
Treasurer	5	10.204 %	\$4,941		\$4,941		\$4,941
Assessor	8	16.327 %	\$7,905		\$7,905	\$164	\$8,069
City Manager	4	8.163 %	\$3,953		\$3,953		\$3,953
Finance	7	14.286 %	\$6,917		\$6,917		\$6,917
Human Resources	4	8.163 %	\$3,953		\$3,953		\$3,953
Information Technology	9	18.367 %	\$8,893		\$8,893		\$8,893
Workers Compensation Ins	1	2.041 %	\$988		\$988	\$21	\$1,009
Welfare	6	12.245 %	\$5,929		\$5,929	\$123	\$6,052
Total	<u>49</u>	<u>100.000 %</u>	<u>\$48,420</u>		<u>\$48,420</u>	<u>\$308</u>	<u>\$48,728</u>

(A) Alloc basis: Number Of Positions By Department/Fund

Source: Human Resources

City Hall
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Utilities</u>	<u>Common Costs</u>
Board of Supervisors	\$7,778	\$2,837	\$4,941
Treasurer	\$12,557	\$7,616	\$4,941
City Manager	\$17,223	\$13,270	\$3,953
Finance	\$13,182	\$6,265	\$6,917
Human Resources	\$16,304	\$12,351	\$3,953
Information Technology	\$17,096	\$8,203	\$8,893
Internal Auditor	\$600	\$600	
Assessor	\$14,027	\$5,958	\$8,069
Welfare	\$6,052		\$6,052
Group Medical Insurance	\$692	\$692	
Workers Compensation Ins	\$2,953	\$1,944	\$1,009
Total	\$108,464	\$59,736	\$48,728

SCHEDULE 15.01

INTERNAL AUDITOR

NATURE AND EXTENT OF SERVICE

The Internal Auditor investigates compliance with accounting procedures, sets to improve efficiency of internal controls, and conducts special investigations and other duties as directed by the Board of Supervisors. Costs for the department are allocated based on total expenditures by department/fund.

Internal Auditor
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$171,841			\$171,841
Allocated additions:				
1 - Building Use Charge	\$499		\$499	
1010100 - Board of Supervisors	\$427	\$446	\$873	
1010212 - Clerk	\$10,910	\$2,360	\$13,270	
1010600 - City Manager	\$1,425	\$131	\$1,556	
1010701 - Finance	\$1,689	\$174	\$1,863	
1010720 - Purchasing	\$224	\$8	\$232	
1010730 - City Hall	\$575	\$25	\$600	
1015034 - Facilities Maintenance		\$972	\$972	
Total allocated additions:	<u>\$15,749</u>	<u>\$4,116</u>	<u>\$19,865</u>	<u>\$19,865</u>
Total to be allocated	<u>\$187,590</u>	<u>\$4,116</u>		<u>\$191,706</u>

Internal Auditor
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Internal Audit</u>
<u>Other Expense and Cost</u>			
SALARIES & WAGES			
FRINGE BENEFITS			
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$171,841		\$171,841
Departmental Expenditures	\$171,841		\$171,841
Additions: 1st			
Other	\$15,749	\$15,749	
Functional Cost	\$187,590	\$15,749	\$171,841
Reallocate Admin		(\$15,749)	\$15,749
Allocable Costs	\$187,590		\$187,590
1st Allocation	\$187,590		\$187,590
Additions: 2nd			
Other	\$4,116	\$4,116	
Functional Cost	\$4,116	\$4,116	
Reallocate Admin		(\$4,116)	\$4,116
Allocable Costs	\$4,116		\$4,116
2nd Allocation	\$4,116		\$4,116
Total allocated	\$191,706		\$191,706

**Internal Auditor
Detail allocation of
Internal Audit**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	222,993	0.246 %	\$461		\$461		\$461
Clerk	259,378	0.286 %	\$536		\$536		\$536
Recorder	561,874	0.619 %	\$1,161		\$1,161		\$1,161
Public Safety Complex	284,178	0.313 %	\$587		\$587		\$587
Elections	229,482	0.253 %	\$474		\$474	\$11	\$485
Treasurer	454,547	0.500 %	\$939		\$939		\$939
Assessor	683,759	0.753 %	\$1,412		\$1,412	\$34	\$1,446
District Attorney	2,350,938	2.589 %	\$4,856		\$4,856		\$4,856
City Manager	791,186	0.871 %	\$1,634		\$1,634		\$1,634
Public Defender	1,478,073	1.627 %	\$3,053		\$3,053	\$73	\$3,126
Economic Development	646,534	0.712 %	\$1,335		\$1,335	\$32	\$1,367
Finance	614,168	0.676 %	\$1,269		\$1,269		\$1,269
Human Resources	382,537	0.421 %	\$790		\$790		\$790
Information Technology	1,632,628	1.798 %	\$3,372		\$3,372		\$3,372
Geographic Information Systems	269,751	0.297 %	\$557		\$557	\$13	\$570
Purchasing	128,984	0.142 %	\$266		\$266		\$266
City Hall	105,468	0.116 %	\$218		\$218		\$218
Welfare	318,563	0.351 %	\$658		\$658	\$16	\$674
Planning	595,961	0.656 %	\$1,231		\$1,231	\$30	\$1,261
Business License	130,998	0.144 %	\$271		\$271	\$6	\$277
Sheriff Administration	715,638	0.788 %	\$1,478		\$1,478	\$35	\$1,513
Sheriff Operations	5,851,598	6.443 %	\$12,086		\$12,086	\$290	\$12,376
Sheriff General Services	661,843	0.729 %	\$1,367		\$1,367	\$33	\$1,400
Detention Facility	4,099,947	4.514 %	\$8,468		\$8,468	\$203	\$8,671
Dispatch	1,818,271	2.002 %	\$3,756		\$3,756	\$90	\$3,846
Trinet Grant	161,200	0.177 %	\$333		\$333	\$8	\$341
Fire Administration	407,806	0.449 %	\$842		\$842	\$20	\$862
Fire Operations	7,696,645	8.474 %	\$15,897		\$15,897	\$382	\$16,279
Fire Prevention	363,827	0.401 %	\$751		\$751	\$18	\$769
Fire Training	358,362	0.395 %	\$740		\$740	\$18	\$758
Emergency Management	287,021	0.316 %	\$593		\$593	\$14	\$607
Public Works	1,803,023	1.985 %	\$3,724		\$3,724	\$89	\$3,813
Juvenile Court	452,744	0.498 %	\$935		\$935	\$22	\$957
Juvenile Probation	1,396,876	1.538 %	\$2,885		\$2,885	\$69	\$2,954
Juvenile Detention	1,406,125	1.548 %	\$2,904		\$2,904	\$70	\$2,974
Justice Court	3,605,494	3.970 %	\$7,447		\$7,447	\$179	\$7,626
Alternative Sentencing	999,884	1.101 %	\$2,065		\$2,065	\$50	\$2,115
Parks Administration	620,234	0.683 %	\$1,281		\$1,281	\$31	\$1,312
Park Maintenance	1,023,664	1.127 %	\$2,114		\$2,114	\$51	\$2,165
Grants, Gifts, Donations	127,205	0.140 %	\$263		\$263	\$6	\$269
Swimming Pool	665,398	0.733 %	\$1,374		\$1,374	\$33	\$1,407

Internal Auditor
Detail allocation of
Internal Audit

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Community Center	368,817	0.406 %	\$762		\$762	\$18	\$780
Recreation	358,631	0.395 %	\$741		\$741	\$18	\$759
Pony Express Pavilion	19,722	0.022 %	\$41		\$41	\$1	\$42
Sports	350,826	0.386 %	\$725		\$725	\$17	\$742
Library	1,592,638	1.754 %	\$3,290		\$3,290	\$79	\$3,369
Health	515,961	0.568 %	\$1,066		\$1,066	\$26	\$1,092
Landfill Administration	1,350,339	1.487 %	\$2,789		\$2,789	\$67	\$2,856
Animal Services	779,226	0.858 %	\$1,609		\$1,609	\$39	\$1,648
Cooperative Extension	184,185	0.203 %	\$380		\$380	\$9	\$389
Supplemental Indigent	1,097,516	1.208 %	\$2,267		\$2,267	\$54	\$2,321
Senior Citizens	505,670	0.557 %	\$1,044		\$1,044	\$25	\$1,069
Carson City Transit	1,037,161	1.142 %	\$2,142		\$2,142	\$51	\$2,193
Library Gift	99,679	0.110 %	\$206		\$206	\$5	\$211
Administrative Assessment	49,022	0.054 %	\$101		\$101	\$2	\$103
Traffic/Transportation	66,697	0.073 %	\$138		\$138	\$3	\$141
Regional Transportation	104,751	0.115 %	\$216		\$216	\$5	\$221
Quality of Life	770,945	0.849 %	\$1,592		\$1,592	\$38	\$1,630
Street Maintenance	4,148,147	4.567 %	\$8,568		\$8,568	\$206	\$8,774
Grant Fund	3,339,156	3.677 %	\$6,897		\$6,897	\$166	\$7,063
Commissary Fund	208,797	0.230 %	\$431		\$431	\$10	\$441
Ambulance	2,772,271	3.052 %	\$5,726		\$5,726	\$137	\$5,863
Stormwater Drainage	288,787	0.318 %	\$596		\$596	\$14	\$610
Sewer Operation	4,079,718	4.492 %	\$8,427		\$8,427	\$202	\$8,629
Water	6,403,390	7.051 %	\$13,226		\$13,226	\$317	\$13,543
Building Permits	515,008	0.567 %	\$1,064		\$1,064	\$26	\$1,090
Cemetery	195,875	0.216 %	\$405		\$405	\$10	\$415
Fleet Management	1,161,859	1.279 %	\$2,400		\$2,400	\$58	\$2,458
Group Medical Insurance	749,554	0.825 %	\$1,548		\$1,548	\$37	\$1,585
Workers Compensation Ins	1,064,531	1.172 %	\$2,199		\$2,199	\$53	\$2,252
Insurance Fund	1,688,825	1.860 %	\$3,488		\$3,488	\$84	\$3,572
Redevelopment	339,251	0.374 %	\$701		\$701	\$17	\$718
Redevelopment Revolving	116,172	0.128 %	\$240		\$240	\$6	\$246
Tourism Authority	335,894	0.370 %	\$694		\$694	\$17	\$711
Tricounty Railway	415,406	0.457 %	\$858		\$858	\$21	\$879
Sierra Forest Fire Protect	48,140	0.053 %	\$99		\$99	\$2	\$101
Sub-Conservancy District	442,182	0.487 %	\$913		\$913	\$22	\$935
Controller Trust Fund	4,542	0.005 %	\$9		\$9		\$9
Medical	472,059	0.520 %	\$975		\$975	\$23	\$998
Environmental Health	391,688	0.431 %	\$809		\$809	\$19	\$828
Investigations	2,050,879	2.258 %	\$4,236		\$4,236	\$102	\$4,338
Justice Court	232,443	0.256 %	\$480		\$480	\$12	\$492

Internal Auditor
Detail allocation of
Internal Audit

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Ice Rink	69,109	0.076 %	\$143		\$143	\$3	\$146
Northgate	30,820	0.034 %	\$64		\$64	\$2	\$66
Capital Projects	276,260	0.304 %	\$571		\$571	\$14	\$585
911 Surcharge	164,056	0.181 %	\$339		\$339	\$8	\$347
Wildland Fire Management	315,277	0.347 %	\$651		\$651	\$16	\$667
Facilities Maintenance	1,461,946	1.610 %	\$3,020		\$3,020	\$72	\$3,092
Pulbic Guardian	165,358	0.182 %	\$342		\$342	\$8	\$350
Chartered Admin	952,199	1.048 %	\$1,967		\$1,967	\$49	\$2,016
V&T Spec. Infrastructure	250		\$1		\$1		\$1
Infrastructure Tax	4,875	0.005 %	\$11		\$11		\$11
Total	<u>90,821,315</u>	<u>100.000 %</u>	<u>\$187,590</u>		<u>\$187,590</u>	<u>\$4,116</u>	<u>\$191,706</u>

(A) Alloc basis: Total Expenditures By Department/Fund

Source: General Ledger

Internal Auditor
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Internal Audit</u>
Board of Supervisors	\$461	\$461
Clerk	\$536	\$536
Recorder	\$1,161	\$1,161
Public Safety Complex	\$587	\$587
Treasurer	\$939	\$939
District Attorney	\$4,856	\$4,856
City Manager	\$1,634	\$1,634
Finance	\$1,269	\$1,269
Human Resources	\$790	\$790
Information Technology	\$3,372	\$3,372
Purchasing	\$266	\$266
City Hall	\$218	\$218
Dispatch	\$3,846	\$3,846
Public Works	\$3,813	\$3,813
Facilities Maintenance	\$3,092	\$3,092
Elections	\$485	\$485
Pulbic Guardian	\$350	\$350
Assessor	\$1,446	\$1,446
Public Defender	\$3,126	\$3,126
Economic Development	\$1,367	\$1,367
Geographic Information Systems	\$570	\$570
Northgate	\$66	\$66
Welfare	\$674	\$674
Planning	\$1,261	\$1,261
Business License	\$277	\$277
Chartered Admin	\$2,016	\$2,016
Sheriff Administration	\$1,513	\$1,513
Investigations	\$4,338	\$4,338
Sheriff Operations	\$12,376	\$12,376
Sheriff General Services	\$1,400	\$1,400
Detention Facility	\$8,671	\$8,671
Trinet Grant	\$341	\$341
Fire Administration	\$862	\$862
Fire Operations	\$16,279	\$16,279
Fire Prevention	\$769	\$769
Fire Training	\$758	\$758
Emergency Management	\$607	\$607
Wildland Fire Management	\$667	\$667
Juvenile Court	\$957	\$957
Juvenile Probation	\$2,954	\$2,954
Juvenile Detention	\$2,974	\$2,974
Justice Court	\$7,626	\$7,626

Internal Auditor
Departmental Cost
Allocation Summary

	Total	Internal Audit
Alternative Sentencing	\$2,115	\$2,115
Justice Court	\$492	\$492
Parks Administration	\$1,312	\$1,312
Park Maintenance	\$2,165	\$2,165
Grants, Gifts, Donations	\$269	\$269
Swimming Pool	\$1,407	\$1,407
Community Center	\$780	\$780
Recreation	\$759	\$759
Pony Express Pavilion	\$42	\$42
Ice Rink	\$146	\$146
Sports	\$742	\$742
Library	\$3,369	\$3,369
Health	\$1,092	\$1,092
Landfill Administration	\$2,856	\$2,856
Medical	\$998	\$998
Environmental Health	\$828	\$828
Animal Services	\$1,648	\$1,648
Cooperative Extension	\$389	\$389
Supplemental Indigent	\$2,321	\$2,321
Capital Projects	\$585	\$585
Senior Citizens	\$1,069	\$1,069
Carson City Transit	\$2,193	\$2,193
Library Gift	\$211	\$211
Administrative Assessment	\$103	\$103
Traffic/Transportation	\$141	\$141
Regional Transportation	\$221	\$221
V&T Spec. Infrastructure	\$1	\$1
Quality of Life	\$1,630	\$1,630
Street Maintenance	\$8,774	\$8,774
Infrastructure Tax	\$11	\$11
Grant Fund	\$7,063	\$7,063
Commissary Fund	\$441	\$441
911 Surcharge	\$347	\$347
Ambulance	\$5,863	\$5,863
Stormwater Drainage	\$610	\$610
Sewer Operation	\$8,629	\$8,629
Water	\$13,543	\$13,543
Building Permits	\$1,090	\$1,090
Cemetery	\$415	\$415
Fleet Management	\$2,458	\$2,458
Group Medical Insurance	\$1,585	\$1,585
Workers Compensation Ins	\$2,252	\$2,252

Internal Auditor
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Internal Audit</u>
Insurance Fund	\$3,572	\$3,572
Redevelopment	\$718	\$718
Redevelopment Revolving	\$246	\$246
Tourism Authority	\$711	\$711
Tricounty Railway	\$879	\$879
Sierra Forest Fire Protect	\$101	\$101
Sub-Conservancy District	\$935	\$935
Controller Trust Fund	\$9	\$9
Total	<u>\$191,706</u>	<u>\$191,706</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.

Dispatch
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$1,818,271			\$1,818,271
Allocated additions:				
1 - Building Use Charge	\$12,668		\$12,668	
2 - Equipment Use Charge	\$107,316		\$107,316	
1010100 - Board of Supervisors	\$4,516	\$4,718	\$9,234	
1010600 - City Manager	\$15,079	\$1,389	\$16,468	
1010701 - Finance	\$11,253	\$1,178	\$12,431	
1010705 - Human Resources	\$2,344	\$213	\$2,557	
1010710 - Information Technology	\$28,420	\$1,064	\$29,484	
1010720 - Purchasing	\$1,044	\$40	\$1,084	
1010800 - Internal Auditor	\$3,756	\$90	\$3,846	
1015034 - Facilities Maintenance		\$15,643	\$15,643	
Total allocated additions:	<u>\$186,396</u>	<u>\$24,335</u>	<u>\$210,731</u>	<u>\$210,731</u>
Total to be allocated	<u>\$2,004,667</u>	<u>\$24,335</u>		<u>\$2,029,002</u>

Dispatch
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Dispatch</u>
Wages & Benefits			
SALARIES & WAGES	\$1,237,242		\$1,237,242
FRINGE BENEFITS	\$440,922		\$440,922
Other Expense and Cost			
SERVICES & SUPPLIES	\$140,107		\$140,107
Departmental Expenditures	<u>\$1,818,271</u>		<u>\$1,818,271</u>
Additions: 1st			
Other	<u>\$186,396</u>	<u>\$186,396</u>	
Functional Cost	<u>\$2,004,667</u>	<u>\$186,396</u>	<u>\$1,818,271</u>
Reallocate Admin		(\$186,396)	<u>\$186,396</u>
Allocable Costs	<u>\$2,004,667</u>		<u>\$2,004,667</u>
1st Allocation	<u>\$2,004,667</u>		<u>\$2,004,667</u>
Additions: 2nd			
Other	<u>\$24,335</u>	<u>\$24,335</u>	
Functional Cost	<u>\$24,335</u>	<u>\$24,335</u>	
Reallocate Admin		(\$24,335)	<u>\$24,335</u>
Allocable Costs	<u>\$24,335</u>		<u>\$24,335</u>
2nd Allocation	<u>\$24,335</u>		<u>\$24,335</u>
Total allocated	<u>\$2,029,002</u>		<u>\$2,029,002</u>

**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	95,582	88.049 %	\$1,765,097		\$1,765,097	\$21,427	\$1,786,524
Ambulance	8,398	7.736 %	\$155,084		\$155,084	\$1,883	\$156,967
All Other	3,571	3.290 %	\$65,945		\$65,945	\$801	\$66,746
Fire Operations	1,004	0.925 %	\$18,541		\$18,541	\$224	\$18,765
Total	108,555	100.000 %	\$2,004,667		\$2,004,667	\$24,335	\$2,029,002

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

Source: Dispatch - Jack Freer

Dispatch
Departmental Cost
Allocation Summary

	Total	Dispatch
Sheriff Operations	\$1,786,524	\$1,786,524
Fire Operations	\$18,765	\$18,765
Ambulance	\$156,967	\$156,967
All Other	\$66,746	\$66,746
Total	<u>\$2,029,002</u>	<u>\$2,029,002</u>

SCHEDULE 17.01

PUBLIC WORKS

NATURE AND EXTENT OF SERVICE

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

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

Public Works
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$1,803,023			\$1,803,023
Allocated additions:				
1 - Building Use Charge	\$2,165	\$20	\$2,185	
2 - Equipment Use Charge	\$775		\$775	
1010100 - Board of Supervisors	\$4,478	\$4,679	\$9,157	
1010300 - Treasurer	\$1,399	\$152	\$1,551	
1010500 - District Attorney	\$30,368	\$1,915	\$32,283	
1010600 - City Manager	\$14,953	\$1,377	\$16,330	
1010701 - Finance	\$12,215	\$1,281	\$13,496	
1010705 - Human Resources	\$5,835	\$526	\$6,361	
1010710 - Information Technology	\$33,152	\$1,243	\$34,395	
1010720 - Purchasing	\$1,437	\$55	\$1,492	
1010800 - Internal Auditor	\$3,724	\$89	\$3,813	
1015034 - Facilities Maintenance		\$13,955	\$13,955	
Total allocated additions:	<u>\$110,501</u>	<u>\$25,292</u>	<u>\$135,793</u>	<u>\$135,793</u>
Departmental cost adjustments:				
SALARIES - DIRECT BILL	\$393,710			
Total departmental cost adjustments:	<u>\$393,710</u>			<u>\$393,710</u>
Total to be allocated	<u>\$2,307,234</u>	<u>\$25,292</u>		<u>\$2,332,526</u>

Public Works
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>General Fund Support</u>	<u>Departmental Support</u>
Wages & Benefits				
SALARIES & WAGES	\$1,051,574		\$33,857	\$1,017,717
FRINGE BENEFITS	\$676,058		\$21,767	\$654,291
Other Expense and Cost				
SERVICES & SUPPLIES	\$75,391		\$2,427	\$72,964
Departmental Expenditures	\$1,803,023		\$58,051	\$1,744,972
Cost Adjustments				
SALARIES - DIRECT BILL	\$393,710		\$12,676	\$381,034
Additions: 1st				
Other	\$110,501	\$110,501		
Functional Cost	\$2,307,234	\$110,501	\$70,727	\$2,126,006
Reallocate Admin		(\$110,501)	\$3,558	\$106,943
Allocable Costs	\$2,307,234		\$74,285	\$2,232,949
Unallocated	(\$74,285)		(\$74,285)	
1st Allocation	\$2,232,949			\$2,232,949
Additions: 2nd				
Other	\$25,292	\$25,292		
Functional Cost	\$25,292	\$25,292		
Reallocate Admin		(\$25,292)	\$814	\$24,478
Allocable Costs	\$25,292		\$814	\$24,478
Unallocated	(\$814)		(\$814)	
2nd Allocation	\$24,478			\$24,478
Total allocated	\$2,257,427			\$2,257,427

**Public Works
Detail allocation of
Departmental Support**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Water	3,193	32.799 %	\$732,389	(\$51,461)	\$680,928	\$8,029	\$688,957
Sewer Operation	3,302	33.919 %	\$757,391	(\$51,461)	\$705,930	\$8,303	\$714,233
Street Maintenance	241	2.476 %	\$55,279		\$55,279	\$606	\$55,885
Regional Transportation	1,396	14.340 %	\$320,205	(\$220,590)	\$99,615	\$3,510	\$103,125
CC Sanitary Landfill	357	3.667 %	\$81,886		\$81,886	\$898	\$82,784
Stormwater Drainage	728	7.478 %	\$166,984		\$166,984	\$1,831	\$168,815
Fleet Management	140	1.438 %	\$32,112		\$32,112	\$352	\$32,464
Building Permits	131	1.346 %	\$30,048	(\$20,891)	\$9,157	\$329	\$9,486
Carson City Transit	247	2.537 %	\$56,655	(\$49,308)	\$7,347	\$620	\$7,967
Subtotal	<u>9,735</u>	<u>100.000 %</u>	<u>\$2,232,949</u>	<u>(\$393,711)</u>	<u>\$1,839,238</u>	<u>\$24,478</u>	<u>\$1,863,716</u>
Direct Billed				\$393,711	\$393,711		\$393,711
Total	<u>9,735</u>	<u>100.000 %</u>	<u>\$2,232,949</u>	<u>\$0</u>	<u>\$2,232,949</u>	<u>\$24,478</u>	<u>\$2,257,427</u>

(A) Alloc basis: Salary Support by Fund

Source: Public Works Salary & Wage

Public Works
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Departmental Support</u>
Carson City Transit	\$7,967	\$7,967
Regional Transportation	\$103,125	\$103,125
Street Maintenance	\$55,885	\$55,885
Stormwater Drainage	\$168,815	\$168,815
Sewer Operation	\$714,233	\$714,233
Water	\$688,957	\$688,957
Building Permits	\$9,486	\$9,486
CC Sanitary Landfill	\$82,784	\$82,784
Fleet Management	\$32,464	\$32,464
Subtotal	<u>\$1,863,716</u>	<u>\$1,863,716</u>
Direct Billed	\$393,711	\$393,711
Total	<u>\$2,257,427</u>	<u>\$2,257,427</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.

Facilities Maintenance
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$1,461,946			\$1,461,946
Allocated additions:				
2 - Equipment Use Charge	\$7,412		\$7,412	
1010100 - Board of Supervisors	\$3,631	\$3,794	\$7,425	
1010600 - City Manager	\$12,124	\$1,116	\$13,240	
1010701 - Finance	\$9,987	\$1,040	\$11,027	
1010705 - Human Resources	\$1,289	\$117	\$1,406	
1010710 - Information Technology	\$24,375	\$924	\$25,299	
1010720 - Purchasing	\$1,613	\$59	\$1,672	
1010800 - Internal Auditor	\$3,020	\$72	\$3,092	
Total allocated additions:	<u>\$63,451</u>	<u>\$7,122</u>	<u>\$70,573</u>	<u>\$70,573</u>
Total to be allocated	<u>\$1,525,397</u>	<u>\$7,122</u>		<u>\$1,532,519</u>

Facilities Maintenance
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>City Hall</u>	<u>Public Safety</u>	<u>Direct Maintenance Support</u>	<u>Custodial Services</u>
<u>Wages & Benefits</u>						
SALARIES & WAGES	\$768,397	\$87,520	\$35,961	\$37,575	\$333,484	\$273,857
FRINGE BENEFITS	\$277,366	\$31,592	\$12,981	\$13,563	\$120,377	\$98,853
<u>Other Expense and Cost</u>						
SERVICES & SUPPLIES	\$28,150	\$3,206	\$1,317	\$1,377	\$12,217	\$10,033
BUILDING REPAIR & MAINT	\$193,166	\$34,152	\$14,043	\$14,700	\$130,271	
CUSTODIAL SUPPLIES	\$45,545					\$45,545
CONTRACTUAL SERVICES	\$149,322				\$149,322	
Departmental Expenditures	\$1,461,946	\$156,470	\$64,302	\$67,215	\$745,671	\$428,288
Additions: 1st						
Other	\$63,451	\$63,451				
Functional Cost	\$1,525,397	\$219,921	\$64,302	\$67,215	\$745,671	\$428,288
Reallocate Admin		(\$219,921)	\$10,832	\$11,323	\$125,616	\$72,150
Allocable Costs	\$1,525,397		\$75,134	\$78,538	\$871,287	\$500,438
1st Allocation	\$1,525,397		\$75,134	\$78,538	\$871,287	\$500,438
Additions: 2nd						
Other	\$7,122	\$7,122				
Functional Cost	\$7,122	\$7,122				
Reallocate Admin		(\$7,122)	\$351	\$367	\$4,068	\$2,336
Allocable Costs	\$7,122		\$351	\$367	\$4,068	\$2,336
2nd Allocation	\$7,122		\$351	\$367	\$4,068	\$2,336
Total allocated	\$1,532,519		\$75,485	\$78,905	\$875,355	\$502,774

Facilities Maintenance
Detail allocation of
City Hall

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	701	4.779 %	\$3,591		\$3,591		\$3,591
Treasurer	1,882	12.831 %	\$9,640		\$9,640		\$9,640
Assessor	1,412	9.626 %	\$7,233		\$7,233	\$243	\$7,476
City Manager	3,279	22.355 %	\$16,796		\$16,796		\$16,796
Finance	1,548	10.554 %	\$7,929		\$7,929		\$7,929
Human Resources	3,052	20.807 %	\$15,633		\$15,633		\$15,633
Information Technology	2,027	13.819 %	\$10,383		\$10,383		\$10,383
Internal Auditor	142	0.968 %	\$727		\$727		\$727
Group Medical Insurance	164	1.118 %	\$840		\$840	\$28	\$868
Workers Compensation Ins	461	3.143 %	\$2,362		\$2,362	\$80	\$2,442
Total	<u>14,668</u>	<u>100.000 %</u>	<u>\$75,134</u>		<u>\$75,134</u>	<u>\$351</u>	<u>\$75,485</u>

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

Source: Facilities Maintenance

Facilities Maintenance
Detail allocation of
Public Safety

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Recorder	8,147	15.702 %	\$12,332		\$12,332		\$12,332
Collections	336	0.648 %	\$509		\$509	\$3	\$512
District Attorney	7,358	14.181 %	\$11,138		\$11,138		\$11,138
Detention Facility	5,590	10.774 %	\$8,462		\$8,462	\$56	\$8,518
Justice Court	<u>30,454</u>	<u>58.695 %</u>	<u>\$46,097</u>		<u>\$46,097</u>	<u>\$308</u>	<u>\$46,405</u>
Total	51,885	100.000 %	\$78,538		\$78,538	\$367	\$78,905

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

Source: Facilities Maintenance

Facilities Maintenance
Detail allocation of
Direct Maintenance Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Animal Services	99	1.321 %	\$11,513		\$11,513	\$55	\$11,568
Swimming Pool	604	8.062 %	\$70,243		\$70,243	\$337	\$70,580
Cemetery	23	0.307 %	\$2,675		\$2,675	\$13	\$2,688
Community Center	208	2.776 %	\$24,189		\$24,189	\$116	\$24,305
Fire Administration	472	6.300 %	\$54,892		\$54,892	\$264	\$55,156
Health	291	3.884 %	\$33,842		\$33,842	\$163	\$34,005
Juvenile Detention	155	2.069 %	\$18,026		\$18,026	\$87	\$18,113
Parks Administration	1,142	15.243 %	\$132,810		\$132,810	\$638	\$133,448
Library	226	3.017 %	\$26,283		\$26,283	\$126	\$26,409
Dispatch	90	1.201 %	\$10,467		\$10,467		\$10,467
Detention Facility	712	9.503 %	\$82,803		\$82,803	\$398	\$83,201
Fleet Management	74	0.988 %	\$8,606		\$8,606	\$41	\$8,647
Senior Citizens	304	4.058 %	\$35,354		\$35,354	\$170	\$35,524
All Other	1,353	18.059 %	\$157,348		\$157,348	\$756	\$158,104
Public Works	120	1.602 %	\$13,955		\$13,955		\$13,955
Sheriff Administration	585	7.808 %	\$68,033		\$68,033	\$327	\$68,360
Planning	21	0.280 %	\$2,442		\$2,442	\$12	\$2,454
Building Permits	39	0.521 %	\$4,536		\$4,536	\$22	\$4,558
Business License	11	0.147 %	\$1,279		\$1,279	\$6	\$1,285
Ice Rink	548	7.314 %	\$63,730		\$63,730	\$306	\$64,036
Sewer Operation	160	2.136 %	\$18,607		\$18,607	\$89	\$18,696
Juvenile Probation	231	3.083 %	\$26,864		\$26,864	\$129	\$26,993
Cooperative Extension	22	0.294 %	\$2,559		\$2,559	\$12	\$2,571
Carson City Transit	2	0.027 %	\$231		\$231	\$1	\$232
Total	<u>7,492</u>	<u>100.000 %</u>	<u>\$871,287</u>		<u>\$871,287</u>	<u>\$4,068</u>	<u>\$875,355</u>

(A) Alloc basis: Time Record Logs

Source: Facilities Maintenance

**Facilities Maintenance
Detail allocation of
Custodial Services**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	701	0.242 %	\$1,209		\$1,209		\$1,209
Recorder	8,602	2.966 %	\$14,841		\$14,841		\$14,841
Treasurer	1,882	0.649 %	\$3,247		\$3,247		\$3,247
Collections	336	0.116 %	\$580		\$580	\$3	\$583
District Attorney	7,358	2.537 %	\$12,695		\$12,695		\$12,695
City Manager	3,279	1.130 %	\$5,657		\$5,657		\$5,657
Finance	1,548	0.534 %	\$2,671		\$2,671		\$2,671
Human Resources	3,052	1.052 %	\$5,266		\$5,266		\$5,266
Information Technology	2,027	0.699 %	\$3,497		\$3,497		\$3,497
Internal Auditor	142	0.049 %	\$245		\$245		\$245
Planning	3,840	1.324 %	\$6,625		\$6,625	\$35	\$6,660
Sheriff Administration	4,080	1.407 %	\$7,039		\$7,039	\$37	\$7,076
Sheriff General Services	3,500	1.207 %	\$6,039		\$6,039	\$32	\$6,071
Dispatch	3,000	1.034 %	\$5,176		\$5,176		\$5,176
Fire Administration	5,200	1.793 %	\$8,972		\$8,972	\$47	\$9,019
Fire Training	2,600	0.896 %	\$4,486		\$4,486	\$23	\$4,509
Juvenile Probation	4,050	1.396 %	\$6,988		\$6,988	\$37	\$7,025
Juvenile Detention	5,480	1.889 %	\$9,455		\$9,455	\$50	\$9,505
Justice Court	30,454	10.499 %	\$52,543		\$52,543	\$275	\$52,818
Parks Administration	5,247	1.809 %	\$9,053		\$9,053	\$47	\$9,100
Community Center	43,230	14.904 %	\$74,586		\$74,586	\$391	\$74,977
Recreation	1,240	0.428 %	\$2,139		\$2,139	\$11	\$2,150
Health	15,375	5.301 %	\$26,527		\$26,527	\$139	\$26,666
Animal Services	2,500	0.862 %	\$4,313		\$4,313	\$23	\$4,336
Cooperative Extension	3,840	1.324 %	\$6,625		\$6,625	\$35	\$6,660
Senior Citizens	32,836	11.321 %	\$56,653		\$56,653	\$297	\$56,950
Regional Transportation	120	0.041 %	\$207		\$207	\$1	\$208
Street Maintenance	12,263	4.228 %	\$21,158		\$21,158	\$111	\$21,269
Stormwater Drainage	3,647	1.257 %	\$6,292		\$6,292	\$33	\$6,325
Sewer Operation	8,406	2.898 %	\$14,503		\$14,503	\$76	\$14,579
Water	3,416	1.178 %	\$5,894		\$5,894	\$31	\$5,925
Building Permits	3,840	1.324 %	\$6,625		\$6,625	\$35	\$6,660
Cemetery	1,452	0.501 %	\$2,505		\$2,505	\$13	\$2,518
Fleet Management	650	0.224 %	\$1,121		\$1,121	\$6	\$1,127
Group Medical Insurance	164	0.057 %	\$283		\$283	\$1	\$284
Workers Compensation Ins	461	0.159 %	\$795		\$795	\$4	\$799
All Other	60,234	20.765 %	\$103,928		\$103,928	\$543	\$104,471
Total	<u>290,052</u>	<u>100.000 %</u>	<u>\$500,438</u>		<u>\$500,438</u>	<u>\$2,336</u>	<u>\$502,774</u>

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

Facilities Maintenance
Detail allocation of
Custodial Services

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

Carson City, Nevada
Facilities Maintenance
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Hall</u>	<u>Public Safety</u>	<u>Direct Maintenance Support</u>	<u>Custodial Services</u>
Board of Supervisors	\$4,800	\$3,591			\$1,209
Recorder	\$27,173		\$12,332		\$14,841
Treasurer	\$12,887	\$9,640			\$3,247
District Attorney	\$23,833		\$11,138		\$12,695
City Manager	\$22,453	\$16,796			\$5,657
Finance	\$10,600	\$7,929			\$2,671
Human Resources	\$20,899	\$15,633			\$5,266
Information Technology	\$13,880	\$10,383			\$3,497
Internal Auditor	\$972	\$727			\$245
Dispatch	\$15,643			\$10,467	\$5,176
Public Works	\$13,955			\$13,955	
Collections	\$1,095		\$512		\$583
Assessor	\$7,476	\$7,476			
Planning	\$9,114			\$2,454	\$6,660
Business License	\$1,285			\$1,285	
Sheriff Administration	\$75,436			\$68,360	\$7,076
Sheriff General Services	\$6,071				\$6,071
Detention Facility	\$91,719		\$8,518	\$83,201	
Fire Administration	\$64,175			\$55,156	\$9,019
Fire Training	\$4,509				\$4,509
Juvenile Probation	\$34,018			\$26,993	\$7,025
Juvenile Detention	\$27,618			\$18,113	\$9,505
Justice Court	\$99,223		\$46,405		\$52,818
Parks Administration	\$142,548			\$133,448	\$9,100
Swimming Pool	\$70,580			\$70,580	
Community Center	\$99,282			\$24,305	\$74,977
Recreation	\$2,150				\$2,150
Ice Rink	\$64,036			\$64,036	
Library	\$26,409			\$26,409	
Health	\$60,671			\$34,005	\$26,666
Animal Services	\$15,904			\$11,568	\$4,336
Cooperative Extension	\$9,231			\$2,571	\$6,660
Senior Citizens	\$92,474			\$35,524	\$56,950
Carson City Transit	\$232			\$232	
Regional Transportation	\$208				\$208
Street Maintenance	\$21,269				\$21,269
Stormwater Drainage	\$6,325				\$6,325
Sewer Operation	\$33,275			\$18,696	\$14,579
Water	\$5,925				\$5,925
Building Permits	\$11,218			\$4,558	\$6,660

Facilities Maintenance
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Hall</u>	<u>Public Safety</u>	<u>Direct Maintenance Support</u>	<u>Custodial Services</u>
Cemetery	\$5,206			\$2,688	\$2,518
Fleet Management	\$9,774			\$8,647	\$1,127
Group Medical Insurance	\$1,152	\$868			\$284
Workers Compensation Ins	\$3,241	\$2,442			\$799
All Other	\$262,575			\$158,104	\$104,471
Total	<u>\$1,532,519</u>	<u>\$75,485</u>	<u>\$78,905</u>	<u>\$875,355</u>	<u>\$502,774</u>

CARSON CITY
SCHEDULE A - FULL COST ALLOCATION PLAN
FY2015

Updated 2/04/2016
FOR FY 2017 BUDGET

	Cooperative	Senior	Carson	Traffic/	Regional	Quality of	Street	Commissary		Stormwater	Sewer
Central Service Departments	Extension	Citizens	City	Transportation	Transportation	Life	Maintenance	Fund	Ambulance	Drainage	Operation
Building Use Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Supervisors	935	2,568	5,267	339	532	3,915	21,067	1,061	14,080	1,466	20,719
Clerk	-	-	-	-	26,541	33,176	-	-	-	-	-
Treasurer	-	-	6,013	25,473	1,746	-	-	-	10,078	57,799	70,616
District Attorney	-	-	889	-	12,439	6,812	889	-	889	1,481	7,108
City Manager	1,668	4,580	9,393	604	949	6,983	37,569	1,891	25,108	2,616	36,950
Finance	1,836	4,840	9,978	233	8,190	16,609	32,974	1,732	16,183	(4,886)	14,618
Human Resources	-	1,689	-	858	-	512	3,347	128	2,812	1,100	5,329
Information Technology	-	6,521	760	912	435	6,741	32,455	1,151	39,445	4,976	37,003
Purchasing	250	300	1,330	2,150	4,723	17,865	5,148	172	1,498	567	37,033
City Hall	-	-	-	-	-	-	-	-	-	-	-
Internal Auditor	389	1,069	2,193	141	221	1,630	8,774	441	5,863	610	8,629
Dispatch	-	-	-	-	-	-	-	-	156,967	-	-
Public Works	-	-	7,967	-	103,125	-	55,885	-	-	168,815	714,233
Facilities Maintenance	9,231	92,474	232	-	208	-	21,269	-	-	6,325	33,275
Proposed Costs	14,309	114,041	44,022	30,710	159,109	94,243	219,377	6,576	272,923	240,869	985,513
Remove Public Works	-	-	(7,967)	-	(103,125)	-	(55,885)	-	-	(168,815)	(714,233)
Totals W/O Public Works	14,309	114,041	36,055	30,710	55,984	94,243	163,492	6,576	272,923	72,054	271,280
Add 6% for FY16-17	15,168	120,883	38,218	32,553	59,343	99,898	173,302	6,971	289,298	76,377	287,557
Adjustments											
Reduce to A-87 Plan - See Tab	-	-	-	-	-	(45,847)	-	-	-	-	-
Add PW per Darrin Allocation	-	-	-	-	98,985	29,251	51,739	-	-	175,328	532,721
Add funding for Fire Training	-	-	-	-	-	-	14,000	-	-	14,000	14,000
Total to Allocate	15,168	120,883	38,218	32,553	158,328	83,302	239,041	6,971	289,298	265,705	834,278
Amount Budgeted in FY16	-	-	36,019	-	166,704	89,300	252,515	8,636	271,109	358,837	1,222,895
Amount Budgeted in FY17	-	-	38,218	-	158,328	83,302	239,041	6,971	289,298	265,705	1,177,283
Monthly Amount	\$ -	\$ -	\$ 3,185	\$ -	\$ 13,194	\$ 6,942	\$ 19,920	\$ 581	\$ 24,108	\$ 22,142	\$ 98,107

CARSON CITY
SCHEDULE A - FULL COST ALLOC.
FY2015

Central Service Departments	Sewer		Building		Fleet	Group	Workers	Insurance	Redevelopment		Subtotal
	Capitalization	Water	Permits	Cemetery	Management	Medical	Compensation	Fund	Redevelopment	Revolving	
Building Use Charge	\$ -	\$ -	\$ 6,548	\$ -	\$ -	\$ 576	\$ 1,619	\$ -	\$ -	\$ -	\$ 8,743
Board of Supervisors		32,521	2,615	995	5,901	3,807	5,406	8,577	1,723	590	134,084
Clerk	-	-	-	-	-	-	-	-	-	26,541	86,258
Treasurer	-	71,181	6,848	259	-	-	-	-	-	-	250,013
District Attorney	-	9,182	889	-	-	-	2,370	18,955	23,101	-	85,004
City Manager	-	57,994	4,664	1,774	10,523	6,788	9,641	15,296	3,072	1,052	239,115
Finance	-	35,440	4,189	1,171	8,039	(5,804)	(2,678)	348	1,868	1,159	146,039
Human Resources	-	4,601	1,764	255	2,862	181,746	28,968	-	-	-	235,971
Information Technology	-	47,382	3,472	3,127	11,912	4,298	4,205	1,916	3,199	-	209,910
Purchasing	398	35,458	526	127	37,098	682	1,117	2,712	273	867	150,294
City Hall	-	-	-	-	-	692	2,953	-	-	-	3,645
Internal Auditor	-	13,543	1,090	415	2,458	1,585	2,252	3,572	718	246	55,839
Dispatch	-	-	-	-	-	-	-	-	-	-	156,967
Public Works	-	688,957	9,486	-	32,464	-	-	-	-	-	1,780,932
Facilities Maintenance	-	5,925	11,218	5,206	9,774	1,152	3,241	-	-	-	199,530
Proposed Costs	398	1,002,184	53,309	13,329	121,031	195,522	59,094	51,376	33,954	30,455	3,742,344
Remove Public Works	-	(688,957)	(9,486)	-	(32,464)	-	-	-	-	-	(1,780,932)
Totals W/O Public Works	398	313,227	43,823	13,329	88,567	195,522	59,094	51,376	33,954	30,455	1,961,412
Add 6% for FY16-17	422	332,021	46,452	14,129	93,881	207,253	62,640	54,459	35,991	32,282	2,079,097
Adjustments											
Reduce to A-87 Plan - See Tab	-	-	-	-	-	-	-	-	-	-	(45,847)
Add PW per Darrin Allocation	342,583	840,298	120,714	-	42,280	-	-	-	-	-	2,233,899
Add funding for Fire Training	-	28,000	-	-	-	-	-	-	-	-	70,000
Total to Allocate	343,005	1,200,319	167,166	14,129	136,161	207,253	62,640	54,459	35,991	32,282	4,337,149
Amount Budgeted in FY16	-	1,219,308	176,935	-	101,696	194,738	57,570	61,238	105,492	-	4,322,991
Amount Budgeted in FY17	-	1,200,319	167,166	-	136,161	207,253	62,640	54,459	68,273	-	4,154,417
Monthly Amount	\$ -	\$ 100,027	\$ 13,931	\$ -	\$ 11,347	\$ 17,271	\$ 5,220	\$ 4,538	\$ 5,689	\$ -	\$ 346,202