



STAFF REPORT

Report To: Board of Supervisors

Meeting Date: 3/16/17

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 Corrected Carson City Cost Allocation Plan for the fiscal year ended June, 30, 2016 for use in preparing the Fiscal Year 2018 Carson City Budget. (Nancy Paulson, npaulson@carson.org)

Staff Summary: City staff is requesting that the Board accept the Corrected Cost Allocation Plan prepared by Mahoney and Associates using financial information for the fiscal year ended June 30, 2016 for use in preparing the FY 2018 Carson City Budget. The City will use the Corrected Cost Allocation Plan for amounts charged to Special Revenue and Enterprise Funds.

FY16 actual amounts for public works included the amounts directly billed to projects, which was over \$500,000 in FY16. This error only affected the public works true-up calculation, which is based on FY16 actuals, compared to what public works estimated in preparation for the FY16 Budget two years ago. Public Works caught the error while reviewing their FY18 budget as increases due to the true-up were quite a bit higher than they expected.

Agenda Action: Formal Action/Motion

Time Requested: 10 minutes

Proposed Motion

I move to accept the Corrected Carson City Cost Allocation Plan for the fiscal year ended June 30, 2016 for use in preparing the Fiscal Year 2018 Carson City Budget.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

The Corrected Carson City Cost Allocation Plan (attached) for the fiscal year ended June 30, 2016 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, except that we noted direct project costs were included inadvertently by the consultant in the allocation, (an amount in excess of \$500,000), even though they had already been directly billed to projects. This was an oversight by the consultant, Finance staff missed it during our review as well, and the plan was corrected at no cost to the City. Actual expenditure information was obtained from the financial statements for the year ended June 30, 2016. 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 Chapter 2 Code of Federal Regulations Part 222 Cost Allocation Plan (Formerly 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 FY18 Carson City Budget.

Alternatives

Reject and reperform cost allocation plan.

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

CARSON CITY, NV
 FULL COST ALLOCATION PLAN
 FY2016 (Actual)
 DRAFT 1-14-2017

Updated 3/1/17 SMR
 For FY18 Budget

CORRECTED

Central Service Departments	Cooperative Extension	Senior Citizens	Carson City Transit	Traffic/Transportation	Regional Transportation	Quality of Life	Street Maintenance	Commissary Fund	Ambulance	Stormwater Drainage	Sewer Operation	Water	Building Permits
Building Use Charge													7,197
Equipment Use Charge													
Board of Supervisors	872	2,158	5,366	256	1,681	3,991	18,775	978	15,286	1,562	20,098	34,113	4,349
Clerk					32,564	40,704							
Recorder													
Public Safety Complex													
Treasurer			5,733	21,315	1,691					64,287	66,344	67,389	6,072
District Attorney			1,748		10,779	18,645	4,078			874	16,023	2,913	874
City Manager	1,533	3,793	9,429	451	2,954	7,016	32,995	1,717	26,863	2,745	35,322	59,952	7,643
Finance	2,061	5,817	11,533	262	13,512	23,748	31,840	1,592	19,877	(3,858)	18,592	47,785	9,154
Human Resources	135	282		1,324		469	1,873		2,061	656	12,607	5,633	187
Information Technology	89	5,399	665	510	2,609	6,536	32,313	957	38,775	5,994	36,716	38,101	2,456
Purchasing	191	274	10,736	1,709	1,672	3,121	10,979	128	1,540	1,002	82,280	14,581	961
City Hall													
Internal Auditor	220	543	1,352	65	423	1,006	4,728	247	3,850	394	5,062	8,591	1,096
Dispatch									165,520				
Public Works*			11,560		148,517	17,917	61,467			183,573	804,028	768,471	102,261
Facilities Maintenance	8,172	85,387	1,175	-	193	-	20,001	-	-	5,848	19,523	6,738	12,116
Proposed Costs (Actuary)	13,273	103,653	59,297	25,892	216,595	123,153	219,049	5,619	273,772	263,077	1,116,595	1,054,267	154,366
Remove Public Works	-	-	(11,560)	-	(148,517)	(17,917)	(61,467)	-	-	(183,573)	(804,028)	(768,471)	(102,261)
Totals W/O Public Works	13,273	103,653	47,737	25,892	68,078	105,236	157,582	5,619	273,772	79,504	312,567	285,796	52,105
Add 6% for FY17-18 Merits	14,069	109,872	50,601	27,446	72,163	111,550	167,037	5,956	290,198	84,274	331,321	302,944	55,231
FY18 Adjustments													
Reduce to A-87 Plan - Attached	-	-	-	-	-	(56,643)	-	-	-	-	-	-	-
Add PW Allocation	-	-	-	-	106,096	29,779	55,848	-	-	218,699	1,185,746	609,475	131,158
Add funding for Fire Training	-	-	-	-	-	-	14,000	-	-	14,000	14,000	28,000	-
True up from FY16 Estimate	-	-	11,560	-	54,691	(14,256)	(6,777)	-	-	(66,857)	14,364	11,968	(34,986)
Total to Allocate	14,069	109,872	62,161	27,446	232,949	70,430	230,108	5,956	290,198	250,116	1,545,431	952,387	151,404
Amount Budgeted in FY17	-	-	38,218	-	158,328	83,302	239,041	6,971	289,298	265,705	1,177,283	1,200,319	167,166
Amount Budgeted in FY18	14,069	-	62,161	-	232,949	70,430	230,108	5,956	290,198	250,116	1,545,431	952,387	151,404
Monthly Amount	1,173	-	5,180	-	19,412	5,870	19,176	496	24,183	20,843	128,786	79,366	12,617
* TRUE UP -													
PW via Consultant FY16 (Above)	-	-	11,560	-	148,517	17,917	61,467	-	-	183,573	804,028	768,471	102,261
FY16 Estimated Allocation	-	-	-	-	93,826	32,173	68,244	-	-	250,430	925,414	892,253	137,247
GIS Not included above	-	-	-	-	-	-	-	-	-	-	(135,750)	(135,750)	-
Total Estimated FY16 Allocation	-	-	-	-	93,826	32,173	68,244	-	-	250,430	789,664	756,503	137,247
True-Up Adjustment	-	-	11,560	-	54,691	(14,256)	(6,777)	-	-	(66,857)	14,364	11,968	(34,986)

CARSON CITY, NV
 FULL COST ALLOCATION PLA
 FY2016 (Actual)
 DRAFT 1-14-2017

Central Service Departments	Cemetery	Fleet Management	Group Medical Insurance	Workers Compensation Ins	Insurance Fund	Redevelopment	Redevelopment Revolving	Subtotal	ORIGINAL TOTALS COLUMN	Difference
Building Use Charge			698	1,961				9,856	9,856	-
Equipment Use Charge								-	-	-
Board of Supervisors	1,038	6,481	9,655	9,184	7,060	1,026	636	144,565	144,565	-
Clerk							32,565	105,833	105,833	-
Recorder								-	-	-
Public Safety Complex								-	-	-
Treasurer	312							233,143	233,143	-
District Attorney				2,331	9,031	6,700		73,996	73,996	-
City Manager	1,823	11,390	16,968	16,141	12,406	1,805	1,118	254,064	254,064	-
Finance	1,454	10,361	8,927	1,982	(6,223)	1,460	1,414	201,290	201,290	-
Human Resources	187	2,096	139,651	4,034				171,195	171,195	-
Information Technology	3,003	12,268	3,958	2,523	1,620	1,357		195,849	195,849	-
Purchasing	151	2,475	1,917	1,953	3,742	100	145	139,657	139,657	-
City Hall			572	2,179				2,751	2,751	-
Internal Auditor	261	1,632	2,431	2,313	1,777	258	160	36,409	36,409	-
Dispatch								165,520	165,520	-
Public Works*		63,396						2,161,190	2,662,707	(501,517)
Facilities Maintenance	2,329	34,441	1,126	3,168	-	-	-	200,217	200,217	-
Proposed Costs (Actuary)	10,558	144,540	185,903	47,769	29,413	12,706	36,038	4,095,535	4,597,052	(501,517)
Remove Public Works	-	(63,396)	-	-	-	-	-	(2,161,190)	(2,662,707)	501,517
Totals W/O Public Works	10,558	81,144	185,903	47,769	29,413	12,706	36,038	1,934,345	1,934,345	-
Add 6% for FY17-18 Merits	11,191	86,013	197,057	50,635	31,178	13,468	38,200	2,050,406	2,050,406	-
FY18 Adjustments										
Reduce to A-87 Plan - Attached	-	-	-	-	-	-	-	(56,643)	(56,642)	(1)
Add PW Allocation	-	40,329	-	-	-	-	-	2,377,131	2,377,131	-
Add funding for Fire Training	-	-	-	-	-	-	-	70,000	70,000	-
True up from FY16 Estimate	-	7,037	-	-	-	-	-	(23,256)	478,261	(501,517)
Total to Allocate	11,191	133,379	197,057	50,635	31,178	13,468	38,200	4,417,637	4,919,155	(501,518)
Amount Budgeted in FY17	-	136,161	207,253	62,640	54,459	68,273	-	4,154,417	4,154,417	-
Amount Budgeted in FY18	-	133,379	197,057	50,635	31,178	51,669	-	4,269,128	4,770,646	(501,518)
Monthly Amount	-	11,115	16,421	4,220	2,598	4,306	-	355,762	397,554	(41,792)
* TRUE UP -										
PW via Consultant FY16 (Above)	-	63,396	-	-	-	-	-	2,161,190	2,662,707	(501,517)
FY16 Estimated Allocation	-	56,359	-	-	-	-	-	2,455,946	2,455,946	-
GIS Not included above	-	-	-	-	-	-	-	(271,500)	(271,500)	-
Total Estimated FY16 Allocation	-	56,359	-	-	-	-	-	2,184,446	2,184,446	-
True-Up Adjustment	-	7,037	-	-	-	-	-	(23,256)	478,261	(501,517)

CARSON CITY, NEVADA
FULL COST ALLOCATION PLAN

Fiscal Year 2016
Prepared March 1, 2017
(amended January 23, 2017 document)

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COST ALLOCATION METHODOLOGY

INTRODUCTION

The Full Cost Allocation Plan was prepared using a consistent approach and treatment of direct or indirect costs; in no case have costs charged as direct costs to programs been included as indirect costs. Actual expenditure information was obtained from the financial statements for the year ended June 30, 2016. Statistics used to allocate costs were taken from FY 2016 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 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 2 CFR Part 225 (formerly 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 of the 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 - Full Cost Allocation

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>SART</u>
Building Use Charge			\$3,171	\$6,006						
Equipment Use Charge										
Board of Supervisors Clerk	\$1,171	\$847		\$3,687	\$7,655	\$3,332	\$1,328	\$142	\$1,223	\$63
Recorder										
Public Safety Complex			\$1,530							
Treasurer				\$5,917						
District Attorney				\$8,739						
City Manager	\$2,057	\$1,489		\$6,479	\$13,453	\$5,856	\$2,334	\$249	\$2,149	\$111
Finance	\$2,427	\$1,241		\$5,561	\$18,386	\$8,003	\$3,189	\$339	\$3,946	\$126
Human Resources	\$469	\$187		\$749					\$1,124	
Information Technology	\$3,091	\$2,906		\$55,677					\$5,367	\$43
Purchasing	\$172	\$116		\$514	\$1,749	\$762	\$4,612	\$32	\$485	\$10
City Hall				\$9,505					\$4,014	
Internal Auditor	\$294	\$214		\$928	\$1,928	\$839	\$334	\$36	\$308	\$16
Dispatch										
Public Works										
Facilities Maintenance			\$1,048	\$7,435						
Subtotal	<u>\$9,681</u>	<u>\$7,000</u>	<u>\$5,749</u>	<u>\$111,197</u>	<u>\$43,171</u>	<u>\$18,792</u>	<u>\$11,797</u>	<u>\$798</u>	<u>\$18,616</u>	<u>\$369</u>
Proposed Costs	\$9,681	\$7,000	\$5,749	\$111,197	\$43,171	\$18,792	\$11,797	\$798	\$18,616	\$369

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Planning</u>	<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>
Building Use Charge	\$9,596	\$4,799						\$52,747		
Equipment Use Charge										
Board of Supervisors Clerk	\$2,980	\$533	\$4,552	\$5,129	\$10,979	\$30,436	\$3,421	\$20,531	\$324	\$2,428
Recorder										
Public Safety Complex				\$1,035				\$33,993		
Treasurer	\$3,426	\$4,826		\$5,450						\$12,301
District Attorney	\$52,438			\$35,832						\$19,227
City Manager	\$5,238	\$937	\$8,001	\$9,014	\$19,295	\$53,489	\$6,014	\$36,081	\$569	\$4,268
Finance	\$412	\$590	\$5,796	\$10,724	\$15,257	\$41,469	\$5,226	\$29,358	\$639	\$3,439
Human Resources	\$1,683		\$656	\$71,227	\$1,406	\$4,404	\$749	\$3,279	\$94	\$16,564
Information Technology	\$26,518	\$1,134	\$13,533	\$508,974	\$30,266	\$89,589	\$9,780	\$59,762	\$1,138	\$131,880
Purchasing	\$428	\$9	\$329	\$901	\$1,085	\$3,015	\$338	\$2,238	\$65	\$213
City Hall										
Internal Auditor	\$751	\$134	\$1,146	\$1,291	\$2,765	\$7,665	\$862	\$5,170	\$82	\$612
Dispatch						\$1,779,221				
Public Works										
Facilities Maintenance	\$10,018	\$1,930		\$52,528			\$5,613	\$103,382		\$68,925
Subtotal	\$113,488	\$14,892	\$34,013	\$702,105	\$81,053	\$2,009,288	\$32,003	\$346,541	\$2,911	\$259,857
Proposed Costs	\$113,488	\$14,892	\$34,013	\$702,105	\$81,053	\$2,009,288	\$32,003	\$346,541	\$2,911	\$259,857

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Fire Operations</u>	<u>Fire Prevention</u>	<u>Fire Training</u>	<u>Emergency Mgmt</u>	<u>Wildland Fire Mgmt</u>	<u>Juvenile Court</u>	<u>Juvenile Probation</u>	<u>Juvenile Detention</u>	<u>Justice Court</u>	<u>Alternative Sentencing</u>
Building Use Charge									\$287,365	
Equipment Use Charge										
Board of Supervisors Clerk	\$37,244	\$2,068	\$1,316	\$1,172	\$1,844	\$2,366	\$7,221	\$7,591	\$18,952	\$5,233
Recorder							\$3,385		\$233,318	
Public Safety Complex									\$146,165	
Treasurer							\$3,117		\$16,194	\$6,385
District Attorney						\$254,321				
City Manager	\$65,455	\$3,635	\$2,313	\$2,060	\$3,240	\$4,158	\$12,690	\$13,340	\$33,307	\$9,197
Finance	\$46,785	\$3,481	\$2,480	\$1,462	\$4,823	\$3,959	\$10,800	\$10,972	\$27,104	\$9,110
Human Resources	\$3,561	\$656	\$282		\$1,031	\$562	\$9,468	\$1,406	\$19,684	\$4,845
Information Technology	\$100,557	\$5,478	\$3,518	\$2,316	\$2,509	\$7,115	\$33,543	\$23,925	\$105,355	\$13,868
Purchasing	\$2,528	\$139	\$267	\$38	\$172	\$362	\$1,762	\$941	\$2,080	\$556
City Hall										
Internal Auditor	\$9,380	\$521	\$331	\$295	\$465	\$596	\$1,819	\$1,912	\$4,773	\$1,318
Dispatch	\$18,737									
Public Works										
Facilities Maintenance			\$4,170				\$35,697	\$18,942	\$95,011	
Subtotal	<u>\$284,247</u>	<u>\$15,978</u>	<u>\$14,677</u>	<u>\$7,343</u>	<u>\$14,084</u>	<u>\$273,439</u>	<u>\$119,502</u>	<u>\$79,029</u>	<u>\$989,308</u>	<u>\$50,512</u>
Proposed Costs	\$284,247	\$15,978	\$14,677	\$7,343	\$14,084	\$273,439	\$119,502	\$79,029	\$989,308	\$50,512

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Justice Court</u>	<u>Parks Administration</u>	<u>Park Maintenance</u>	<u>Grants, Gifts, Donations</u>	<u>Youth Sports Assoc</u>	<u>NV Fair</u>	<u>MAC</u>	<u>Swimming Pool</u>	<u>Community Center</u>	<u>Recreation</u>
Building Use Charge										
Equipment Use Charge										
Board of Supervisors	\$1,810	\$3,323	\$5,616	\$339	\$424	\$782	\$196	\$3,269	\$1,577	\$1,837
Clerk										
Recorder										
Public Safety Complex										
Treasurer		\$1,268								\$4,049
District Attorney		\$9,905								
City Manager	\$3,181	\$5,842	\$9,870	\$595	\$746	\$1,376	\$344	\$5,746	\$2,772	\$3,229
Finance	\$4,349	\$4,790	\$9,921	\$478	\$774	\$1,766	\$994	\$17,084	\$4,705	\$8,728
Human Resources		\$15,483	\$5,763				\$278	\$10,015	\$1,724	\$6,519
Information Technology		\$12,648	\$13,859	\$550	\$401	\$189	\$6	\$7,023	\$3,247	\$3,812
Purchasing	\$1,615	\$421	\$1,054	\$23	\$57	\$160	\$586	\$365	\$250	\$146
City Hall										
Internal Auditor	\$456	\$837	\$1,414	\$85	\$107	\$195	\$50	\$824	\$397	\$463
Dispatch										
Public Works										
Facilities Maintenance		\$156,103					\$6,629	\$42,293	\$88,041	\$1,988
Subtotal	<u>\$11,411</u>	<u>\$210,620</u>	<u>\$47,497</u>	<u>\$2,070</u>	<u>\$2,509</u>	<u>\$4,468</u>	<u>\$9,083</u>	<u>\$86,619</u>	<u>\$102,713</u>	<u>\$30,771</u>
Proposed Costs	\$11,411	\$210,620	\$47,497	\$2,070	\$2,509	\$4,468	\$9,083	\$86,619	\$102,713	\$30,771

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Ice Rink</u>	<u>Sports</u>	<u>Library</u>	<u>Health</u>	<u>Landfill Admin</u>	<u>Medical</u>	<u>Environmental Health</u>	<u>Animal Services</u>	<u>Airport</u>	<u>Cooperative Extension</u>
Building Use Charge										
Equipment Use Charge										
Board of Supervisors	\$316	\$1,829	\$7,835	\$2,505	\$7,112	\$2,727	\$2,373	\$3,467		\$872
Clerk									\$32,564	
Recorder										
Public Safety Complex										
Treasurer			\$1,245	\$17,439	\$23,470					
District Attorney			\$16,605	\$21,849	\$874					
City Manager	\$556	\$3,214	\$13,769	\$4,401	\$12,499	\$4,792	\$4,171	\$6,094		\$1,533
Finance	\$537	\$11,253	\$14,851	\$10,058	\$13,213	\$5,833	\$2,443	\$8,328		\$2,061
Human Resources		\$7,182	\$18,064	\$11,227	\$9,133					\$135
Information Technology	\$365	\$3,008	\$19,847	\$28,591	\$13,557	\$1,180	\$5,358			\$89
Purchasing	\$36	\$224	\$1,085	\$1,628	\$15,657	\$562	\$9	\$792		\$191
City Hall										
Internal Auditor	\$79	\$460	\$1,973	\$631	\$1,791	\$687	\$598	\$873		\$220
Dispatch										
Public Works					\$119,626					
Facilities Maintenance	\$22,825		\$24,251	\$72,405	\$1,593			\$23,225		\$8,172
Subtotal	\$24,714	\$27,170	\$119,525	\$170,734	\$218,525	\$15,781	\$14,952	\$42,779	\$32,564	\$13,273
Proposed Costs	\$24,714	\$27,170	\$119,525	\$170,734	\$218,525	\$15,781	\$14,952	\$42,779	\$32,564	\$13,273

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Supplemental Indigent</u>	<u>Capital Projects</u>	<u>Senior Citizens</u>	<u>Carson City Transit</u>	<u>Library Gift</u>	<u>Administrative Assessment</u>	<u>Traffic/Transportation</u>	<u>Regional Transportation</u>	<u>V&T</u>	<u>Quality of Life</u>
Building Use Charge										
Equipment Use Charge										
Board of Supervisors	\$5,443	\$3,304	\$2,158	\$5,366	\$726	\$216	\$256	\$1,681	\$6	\$3,991
Clerk								\$32,564		\$40,704
Recorder										
Public Safety Complex										
Treasurer		\$1,057		\$5,733			\$21,315	\$1,691	\$1,691	
District Attorney				\$1,748				\$10,779		\$18,645
City Manager	\$9,565	\$5,807	\$3,793	\$9,429	\$1,276	\$379	\$451	\$2,954	\$10	\$7,016
Finance	\$12,108	\$24,385	\$5,817	\$11,533	\$1,505	\$456	\$262	\$13,512	\$2,851	\$23,748
Human Resources			\$282				\$1,324			\$469
Information Technology			\$5,399	\$665	\$180	\$40	\$510	\$2,609		\$6,536
Purchasing	\$1,244	\$755	\$274	\$10,736	\$148	\$46	\$1,709	\$1,672	\$1	\$3,121
City Hall										
Internal Auditor	\$1,371	\$832	\$543	\$1,352	\$183	\$54	\$65	\$423	\$1	\$1,006
Dispatch										
Public Works				\$11,560				\$148,517		\$17,917
Facilities Maintenance			\$85,387	\$1,175				\$193		
Subtotal	<u>\$29,731</u>	<u>\$36,140</u>	<u>\$103,653</u>	<u>\$59,297</u>	<u>\$4,018</u>	<u>\$1,191</u>	<u>\$25,892</u>	<u>\$216,595</u>	<u>\$4,560</u>	<u>\$123,153</u>
Proposed Costs	\$29,731	\$36,140	\$103,653	\$59,297	\$4,018	\$1,191	\$25,892	\$216,595	\$4,560	\$123,153

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Street Maintenance</u>	<u>Infrastructure Tax</u>	<u>Grant Fund</u>	<u>Commissary Fund</u>	<u>911 Surcharge</u>	<u>Debt Svc-Carson City</u>	<u>Ambulance</u>	<u>Stormwater Drainage</u>	<u>Sewer Operation</u>	<u>Water</u>
Building Use Charge										
Equipment Use Charge										
Board of Supervisors	\$18,775	\$152	\$16,823	\$978	\$1,032		\$15,286	\$1,562	\$20,098	\$34,113
Clerk						\$5,427				
Recorder										
Public Safety Complex										
Treasurer					\$423			\$64,287	\$66,344	\$67,389
District Attorney	\$4,078							\$874	\$16,023	\$2,913
City Manager	\$32,995	\$268	\$29,565	\$1,717	\$1,812		\$26,863	\$2,745	\$35,322	\$59,952
Finance	\$31,840	\$340	\$18,644	\$1,592	\$5,134	\$14,196	\$19,877	(\$3,858)	\$18,592	\$47,785
Human Resources	\$1,873						\$2,061	\$656	\$12,607	\$5,633
Information Technology	\$32,313		\$30,900	\$957			\$38,775	\$5,994	\$36,716	\$38,101
Purchasing	\$10,979	\$7,948	\$3,884	\$128	\$236		\$1,540	\$1,002	\$82,280	\$14,581
City Hall										
Internal Auditor	\$4,728	\$38	\$4,236	\$247	\$259		\$3,850	\$394	\$5,062	\$8,591
Dispatch							\$165,520			
Public Works	\$61,467							\$183,573	\$804,028	\$768,471
Facilities Maintenance	\$20,001							\$5,848	\$19,523	\$6,738
Subtotal	<u>\$219,049</u>	<u>\$8,746</u>	<u>\$104,052</u>	<u>\$5,619</u>	<u>\$8,896</u>	<u>\$19,623</u>	<u>\$273,772</u>	<u>\$263,077</u>	<u>\$1,116,595</u>	<u>\$1,054,267</u>
Proposed Costs	\$219,049	\$8,746	\$104,052	\$5,619	\$8,896	\$19,623	\$273,772	\$263,077	\$1,116,595	\$1,054,267

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Building Permits</u>	<u>Cemetery</u>	<u>Fleet Management</u>	<u>Group Medical Insurance</u>	<u>Workers Compensation Ins</u>	<u>Insurance Fund</u>	<u>Redevelopment</u>	<u>Redevelopment Revolving</u>	<u>School Debt Service</u>	<u>Tourism Authority</u>
Building Use Charge	\$7,197			\$698	\$1,961					
Equipment Use Charge										
Board of Supervisors Clerk	\$4,349	\$1,038	\$6,481	\$9,655	\$9,184	\$7,060	\$1,026	\$636		\$7,684
Recorder								\$32,565		
Public Safety Complex										
Treasurer	\$6,072	\$312							\$2,959	
District Attorney	\$874				\$2,331	\$9,031	\$6,700			
City Manager	\$7,643	\$1,823	\$11,390	\$16,968	\$16,141	\$12,406	\$1,805	\$1,118		\$13,504
Finance	\$9,154	\$1,454	\$10,361	\$8,927	\$1,982	(\$6,223)	\$1,460	\$1,414		\$15,364
Human Resources	\$187	\$187	\$2,096	\$139,651	\$4,034					\$2,563
Information Technology	\$2,456	\$3,003	\$12,268	\$3,958	\$2,523	\$1,620	\$1,357			\$6,907
Purchasing	\$961	\$151	\$2,475	\$1,917	\$1,953	\$3,742	\$100	\$145		\$1,492
City Hall				\$572	\$2,179					
Internal Auditor	\$1,096	\$261	\$1,632	\$2,431	\$2,313	\$1,777	\$258	\$160		\$1,935
Dispatch										
Public Works	\$102,261		\$63,396							
Facilities Maintenance	\$12,116	\$2,329	\$34,441	\$1,126	\$3,168					
Subtotal	<u>\$154,366</u>	<u>\$10,558</u>	<u>\$144,540</u>	<u>\$185,903</u>	<u>\$47,769</u>	<u>\$29,413</u>	<u>\$12,706</u>	<u>\$36,038</u>	<u>\$2,959</u>	<u>\$49,449</u>
Proposed Costs	\$154,366	\$10,558	\$144,540	\$185,903	\$47,769	\$29,413	\$12,706	\$36,038	\$2,959	\$49,449

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Tricounty Railway</u>	<u>Sub-Conservan cy 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					\$373,540			\$373,540
Equipment Use Charge								
Board of Supervisors Clerk	\$1,201	\$6,620	\$61		\$420,938			\$420,938
Recorder					\$143,824			\$143,824
Public Safety Complex Treasurer					\$236,703		\$479,101	\$715,804
District Attorney				\$26,182	\$182,723			\$182,723
City Manager					\$370,542		\$163,757	\$534,299
Finance	\$2,111	\$11,635	\$107		\$493,786		\$1,729,310	\$2,223,096
Human Resources	\$2,672	\$14,503	\$136	\$26,972	\$739,778			\$739,778
Information Technology		\$3,515		\$4,786	\$737,765	\$185,713	\$53,237	\$976,715
Purchasing		\$6,571			\$411,533	\$141,682		\$553,215
City Hall	\$274	\$1,064	\$14		\$1,591,930			\$1,591,930
Internal Auditor					\$207,351			\$207,351
Dispatch	\$303	\$1,667	\$15		\$16,270			\$16,270
Public Works				\$68,033	\$106,008			\$106,008
Facilities Maintenance					\$2,031,511			\$2,031,511
Subtotal				\$180,096	\$2,280,816	\$418,483	\$57,333	\$2,756,632
Proposed Costs	\$6,561	\$45,575	\$333	\$306,069	\$1,224,365			\$1,224,365
	\$6,561	\$45,575	\$333	\$306,069	\$11,569,383	\$745,878	\$2,482,738	\$14,797,999
	\$6,561	\$45,575	\$333	\$306,069	\$11,569,383	\$745,878	\$2,482,738	\$14,797,999

Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Building Use Charge		\$588,450	
Equipment Use Charge		\$155,608	
Board of Supervisors	\$230,102		
Clerk	\$272,186		
Recorder	\$512,214		
Public Safety Complex	\$252,458		
Treasurer	\$504,419		
District Attorney	\$2,329,494		
City Manager	\$649,473		
Finance	\$825,322	\$185,713	
Human Resources	\$321,886	\$141,681	
Information Technology	\$1,719,339		
Purchasing	\$113,486		
City Hall	\$76,393		
Internal Auditor	\$100,767		
Dispatch	\$1,900,013		
Public Works	\$2,160,792	\$418,483	
Facilities Maintenance	\$1,339,720		
Elections			\$9,681
Pulbic Guardian			\$7,000
Collections			\$5,749
Assessor			\$111,197
Public Defender			\$43,171
Economic Development			\$18,792
Geographic Information Systems			\$11,797
Northgate			\$798
Welfare			\$18,616
SART			\$369
Planning			\$113,488
Business License			\$14,892
Chartered Admin			\$34,013
Sheriff Administration			\$702,105
Investigations			\$81,053
Sheriff Operations			\$2,009,288
Sheriff General Services			\$32,003
Detention Facility			\$346,541
Trinet Grant			\$2,911
Fire Administration			\$259,857
Fire Operations			\$284,247
Fire Prevention			\$15,978
Fire Training			\$14,677
Emergency Management			\$7,343

Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Wildland Fire Management			\$14,084
Juvenile Court			\$273,439
Juvenile Probation			\$119,502
Juvenile Detention			\$79,029
Justice Court			\$989,308
Alternative Sentencing Justice Court			\$50,512
Parks Administration			\$11,411
Park Maintenance			\$210,620
Grants, Gifts, Donations			\$47,497
Youth Sports Assoc			\$2,070
NV Fair			\$2,509
Multi Purp Athletic Ctr			\$4,468
Swimming Pool			\$9,083
Community Center			\$86,619
Recreation			\$102,713
Ice Rink			\$30,771
Sports			\$24,714
Library			\$27,170
Health			\$119,525
Landfill Administration			\$170,734
Medical			\$217,651
Environmental Health			\$15,781
Animal Services			\$14,952
Airport			\$42,779
Cooperative Extension			\$32,564
Supplemental Indigent			\$13,273
Capital Projects			\$29,731
Senior Citizens			\$36,140
Carson City Transit			\$103,653
Library Gift			\$59,297
Administrative Assessment			\$4,018
Traffic/Transportation			\$1,191
Regional Transportation			\$25,892
V&T Spec. Infrastructure			\$216,595
Quality of Life			\$4,560
Street Maintenance			\$123,153
Infrastructure Tax			\$219,049
Grant Fund			\$8,746
Commissary Fund			\$104,052
911 Surcharge			\$5,619
Debt Svc-Carson City			\$8,896
Ambulance			\$19,623
			\$273,772

Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Stormwater Drainage			\$263,077
Sewer Operation			\$1,116,595
Water			\$1,054,267
Building Permits			\$154,366
Cemetery			\$10,558
CC Sanitary Landfill			\$874
Fleet Management			\$144,540
Group Medical Insurance			\$185,903
Workers Compensation Ins			\$47,769
Insurance Fund			\$29,413
Redevelopment			\$12,706
Redevelopment Revolving			\$36,038
School Debt Service			\$2,959
Tourism Authority			\$49,449
Tricounty Railway			\$6,561
Sub-Conservancy District			\$45,575
Controller Trust Fund			\$333
All Other			\$306,069
Unallocated			\$2,482,738
Direct Billed			\$745,878
Total	<u>\$13,308,064</u>	<u>\$1,489,935</u>	<u>\$14,797,999</u>

Detail of Allocated Costs

Departments	<u>Building Use Charge</u> 1.008	<u>Equip Use Charge</u> 2.005	<u>Board of Supervisors</u> 3.005	<u>Clerk</u> 4.005	<u>Recorder</u> 5.005	<u>Public Safety Complex</u> 6.006	<u>Treasurer</u> 7.013	<u>District Attorney</u> 8.005	<u>City Manager</u> 9.005
Building Use Charge	(\$588,644)	\$0	\$0	\$0	\$0	\$0	\$194	\$0	\$0
Equipment Use Charge	\$0	(\$155,608)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board of Supervisors	\$2,982	\$0	(\$485,001)	\$160,263	\$3,052	\$0	\$0	\$69,051	\$1,844
Clerk	\$0	\$0	\$1,337	(\$320,368)	\$5,676	\$0	\$5,354	\$0	\$2,181
Recorder	\$76,875	\$4,807	\$2,516	\$0	(\$724,532)	\$37,349	\$18,741	\$6,327	\$4,104
Public Safety Complex	\$0	\$0	\$1,240	\$0	\$0	(\$259,009)	\$0	\$0	\$2,023
Treasurer	\$8,006	\$406	\$2,478	\$0	\$0	\$0	(\$560,306)	\$0	\$4,042
District Attorney	\$69,430	\$5,068	\$11,443	\$0	\$0	\$38,937	\$0	(\$2,578,139)	\$18,667
City Manager	\$13,948	\$687	\$3,190	\$0	\$0	\$0	\$0	\$129,345	(\$846,205)
Finance	\$6,585	\$860	\$3,875	\$0	\$0	\$0	\$0	\$25,053	\$6,810
Human Resources	\$12,983	\$0	\$1,581	\$0	\$0	\$0	\$1,718	\$72,538	\$2,779
Information Technology	\$8,623	\$94,374	\$8,446	\$0	\$0	\$0	\$0	\$7,283	\$14,843
Purchasing	\$0	\$1,305	\$558	\$0	\$0	\$0	\$0	\$31,171	\$979
City Hall	\$0	\$0	\$375	\$0	\$0	\$0	\$0	\$0	\$659
Internal Auditor	\$604	\$0	\$495	\$16,281	\$0	\$0	\$0	\$0	\$872
Dispatch	\$12,668	\$21,489	\$9,334	\$0	\$0	\$0	\$0	\$0	\$16,403
Public Works	\$2,400	\$19,200	\$10,614	\$0	\$0	\$0	\$0	\$14,275	\$18,655
Facilities Maintenance	\$0	\$7,412	\$6,581	\$0	\$0	\$0	\$0	\$0	\$11,566
Elections	\$0	\$0	\$1,171	\$0	\$0	\$0	\$0	\$0	\$2,057
Pulbic Guardian	\$0	\$0	\$847	\$0	\$0	\$0	\$0	\$0	\$1,489
Collections	\$3,171	\$0	\$0	\$0	\$0	\$1,530	\$0	\$0	\$0
Assessor	\$6,006	\$0	\$3,687	\$0	\$0	\$0	\$5,917	\$8,739	\$6,479
Public Defender	\$0	\$0	\$7,655	\$0	\$0	\$0	\$0	\$0	\$13,453
Economic Development	\$0	\$0	\$3,332	\$0	\$0	\$0	\$0	\$0	\$5,856
Geographic Information Systems	\$0	\$0	\$1,328	\$0	\$0	\$0	\$0	\$0	\$2,334
Northgate	\$0	\$0	\$142	\$0	\$0	\$0	\$0	\$0	\$249
Welfare	\$0	\$0	\$1,223	\$0	\$0	\$0	\$0	\$0	\$2,149
SART	\$0	\$0	\$63	\$0	\$0	\$0	\$0	\$0	\$111
Planning	\$9,596	\$0	\$2,980	\$0	\$0	\$0	\$3,426	\$52,438	\$5,238
Business License	\$4,799	\$0	\$533	\$0	\$0	\$0	\$4,826	\$0	\$937
Chartered Admin	\$0	\$0	\$4,552	\$0	\$0	\$0	\$0	\$0	\$8,001
Sheriff Administration	\$0	\$0	\$5,129	\$0	\$0	\$1,035	\$5,450	\$35,832	\$9,014
Investigations	\$0	\$0	\$10,979	\$0	\$0	\$0	\$0	\$0	\$19,295
Sheriff Operations	\$0	\$0	\$30,436	\$0	\$0	\$0	\$0	\$0	\$53,489
Sheriff General Services	\$0	\$0	\$3,421	\$0	\$0	\$0	\$0	\$0	\$6,014
Detention Facility	\$52,747	\$0	\$20,531	\$0	\$0	\$33,993	\$0	\$0	\$36,081
Trinet Grant	\$0	\$0	\$324	\$0	\$0	\$0	\$0	\$0	\$569
Fire Administration	\$0	\$0	\$2,428	\$0	\$0	\$0	\$12,301	\$19,227	\$4,268
Fire Operations	\$0	\$0	\$37,244	\$0	\$0	\$0	\$0	\$0	\$65,455
Fire Prevention	\$0	\$0	\$2,068	\$0	\$0	\$0	\$0	\$0	\$3,635
Fire Training	\$0	\$0	\$1,316	\$0	\$0	\$0	\$0	\$0	\$2,313

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>
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	\$1,894	\$431	\$4,964	\$270	\$5,177	\$269	\$0	\$0	\$4,702
Clerk	\$2,123	\$4,045	\$26,976	\$172	\$0	\$318	\$0	\$0	\$0
Recorder	\$3,631	\$603	\$30,465	\$293	\$0	\$599	\$0	\$0	\$26,008
Public Safety Complex	\$2,721	\$0	\$0	\$272	\$0	\$295	\$0	\$0	\$0
Treasurer	\$3,728	\$675	\$14,491	\$263	\$8,585	\$590	\$0	\$0	\$12,623
District Attorney	\$14,897	\$4,129	\$59,313	\$1,205	\$0	\$2,722	\$0	\$0	\$22,834
City Manager	\$4,460	\$1,061	\$7,647	\$358	\$13,283	\$759	\$0	\$0	\$21,994
Finance	(\$1,142,982)	\$10,243	\$52,117	\$5,382	\$9,717	\$922	\$0	\$0	\$10,383
Human Resources	\$2,894	(\$597,431)	\$5,755	\$249	\$12,520	\$376	\$0	\$0	\$20,471
Information Technology	\$14,914	\$2,004	(\$1,899,116)	\$1,230	\$12,456	\$2,009	\$0	\$0	\$13,595
Purchasing	\$71,862	\$94	\$1,715	(\$221,303)	\$0	\$133	\$0	\$0	\$0
City Hall	\$901	\$0	\$0	\$86	(\$78,503)	\$89	\$0	\$0	\$0
Internal Auditor	\$1,190	\$0	\$0	\$114	\$495	(\$121,771)	\$0	\$0	\$953
Dispatch	\$13,687	\$1,780	\$28,519	\$1,095	\$0	\$2,351	(\$2,031,511)	\$0	\$24,172
Public Works	\$16,196	\$16,999	\$57,720	\$1,665	\$0	\$2,673	\$0	(\$2,756,632)	\$16,960
Facilities Maintenance	\$11,169	\$2,152	\$17,504	\$1,298	\$0	\$1,658	\$0	\$0	(\$1,399,060)
Elections	\$2,427	\$469	\$3,091	\$172	\$0	\$294	\$0	\$0	\$0
Pulbic Guardian	\$1,241	\$187	\$2,906	\$116	\$0	\$214	\$0	\$0	\$0
Collections	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,048
Assessor	\$5,561	\$749	\$55,677	\$514	\$9,505	\$928	\$0	\$0	\$7,435
Public Defender	\$18,386	\$0	\$0	\$1,749	\$0	\$1,928	\$0	\$0	\$0
Economic Development	\$8,003	\$0	\$0	\$762	\$0	\$839	\$0	\$0	\$0
Geographic Information Systems	\$3,189	\$0	\$0	\$4,612	\$0	\$334	\$0	\$0	\$0
Northgate	\$339	\$0	\$0	\$32	\$0	\$36	\$0	\$0	\$0
Welfare	\$3,946	\$1,124	\$5,367	\$485	\$4,014	\$308	\$0	\$0	\$0
SART	\$126	\$0	\$43	\$10	\$0	\$16	\$0	\$0	\$0
Planning	\$412	\$1,683	\$26,518	\$428	\$0	\$751	\$0	\$0	\$10,018
Business License	\$590	\$0	\$1,134	\$9	\$0	\$134	\$0	\$0	\$1,930
Chartered Admin	\$5,796	\$656	\$13,533	\$329	\$0	\$1,146	\$0	\$0	\$0
Sheriff Administration	\$10,724	\$71,227	\$508,974	\$901	\$0	\$1,291	\$0	\$0	\$52,528
Investigations	\$15,257	\$1,406	\$30,266	\$1,085	\$0	\$2,765	\$0	\$0	\$0
Sheriff Operations	\$41,469	\$4,404	\$89,589	\$3,015	\$0	\$7,665	\$1,779,221	\$0	\$0
Sheriff General Services	\$5,226	\$749	\$9,780	\$338	\$0	\$862	\$0	\$0	\$5,613
Detention Facility	\$29,358	\$3,279	\$59,762	\$2,238	\$0	\$5,170	\$0	\$0	\$103,382
Trinet Grant	\$639	\$94	\$1,138	\$65	\$0	\$82	\$0	\$0	\$0
Fire Administration	\$3,439	\$16,564	\$131,880	\$213	\$0	\$612	\$0	\$0	\$68,925
Fire Operations	\$46,785	\$3,561	\$100,557	\$2,528	\$0	\$9,380	\$18,737	\$0	\$0
Fire Prevention	\$3,481	\$656	\$5,478	\$139	\$0	\$521	\$0	\$0	\$0
Fire Training	\$2,480	\$282	\$3,518	\$267	\$0	\$331	\$0	\$0	\$4,170

Detail of Allocated Costs

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	\$9,681
Pulbic Guardian	\$7,000
Collections	\$5,749
Assessor	\$111,197
Public Defender	\$43,171
Economic Development	\$18,792
Geographic Information Systems	\$11,797
Northgate	\$798
Welfare	\$18,616
SART	\$369
Planning	\$113,488
Business License	\$14,892
Chartered Admin	\$34,013
Sheriff Administration	\$702,105
Investigations	\$81,053
Sheriff Operations	\$2,009,288
Sheriff General Services	\$32,003
Detention Facility	\$346,541
Trinet Grant	\$2,911
Fire Administration	\$259,857
Fire Operations	\$284,247
Fire Prevention	\$15,978
Fire Training	\$14,677

Detail of Allocated Costs

Departments	<u>Building Use</u> Charge	<u>Equip Use</u> Charge	<u>Board of</u> <u>Supervisors</u>	<u>Clerk</u>	<u>Recorder</u>	<u>Public Safety</u> <u>Complex</u>	<u>Treasurer</u>	<u>District Attorney</u>	<u>City Manager</u>
Emergency Management	\$0	\$0	\$1,172	\$0	\$0	\$0	\$0	\$0	\$2,060
Wildland Fire Management	\$0	\$0	\$1,844	\$0	\$0	\$0	\$0	\$0	\$3,240
Juvenile Court	\$0	\$0	\$2,366	\$0	\$0	\$0	\$0	\$254,321	\$4,158
Juvenile Probation	\$0	\$0	\$7,221	\$0	\$3,385	\$0	\$3,117	\$0	\$12,690
Juvenile Detention	\$0	\$0	\$7,591	\$0	\$0	\$0	\$0	\$0	\$13,340
Justice Court	\$287,365	\$0	\$18,952	\$0	\$233,318	\$146,165	\$16,194	\$0	\$33,307
Alternative Sentencing	\$0	\$0	\$5,233	\$0	\$0	\$0	\$6,385	\$0	\$9,197
Justice Court	\$0	\$0	\$1,810	\$0	\$0	\$0	\$0	\$0	\$3,181
Parks Administration	\$0	\$0	\$3,323	\$0	\$0	\$0	\$1,268	\$9,905	\$5,842
Park Maintenance	\$0	\$0	\$5,616	\$0	\$0	\$0	\$0	\$0	\$9,870
Grants, Gifts, Donations	\$0	\$0	\$339	\$0	\$0	\$0	\$0	\$0	\$595
Youth Sports Assoc	\$0	\$0	\$424	\$0	\$0	\$0	\$0	\$0	\$746
NV Fair	\$0	\$0	\$782	\$0	\$0	\$0	\$0	\$0	\$1,376
Multi Purp Athletic Ctr	\$0	\$0	\$196	\$0	\$0	\$0	\$0	\$0	\$344
Swimming Pool	\$0	\$0	\$3,269	\$0	\$0	\$0	\$0	\$0	\$5,746
Community Center	\$0	\$0	\$1,577	\$0	\$0	\$0	\$0	\$0	\$2,772
Recreation	\$0	\$0	\$1,837	\$0	\$0	\$0	\$4,049	\$0	\$3,229
Ice Rink	\$0	\$0	\$316	\$0	\$0	\$0	\$0	\$0	\$556
Sports	\$0	\$0	\$1,829	\$0	\$0	\$0	\$0	\$0	\$3,214
Library	\$0	\$0	\$7,835	\$0	\$0	\$0	\$1,245	\$16,605	\$13,769
Health	\$0	\$0	\$2,505	\$0	\$0	\$0	\$17,439	\$21,849	\$4,401
Landfill Administration	\$0	\$0	\$7,112	\$0	\$0	\$0	\$23,470	\$0	\$12,499
Medical	\$0	\$0	\$2,727	\$0	\$0	\$0	\$0	\$0	\$4,792
Environmental Health	\$0	\$0	\$2,373	\$0	\$0	\$0	\$0	\$0	\$4,171
Animal Services	\$0	\$0	\$3,467	\$0	\$0	\$0	\$0	\$0	\$6,094
Airport	\$0	\$0	\$0	\$32,564	\$0	\$0	\$0	\$0	\$0
Cooperative Extension	\$0	\$0	\$872	\$0	\$0	\$0	\$0	\$0	\$1,533
Supplemental Indigent	\$0	\$0	\$5,443	\$0	\$0	\$0	\$0	\$0	\$9,565
Capital Projects	\$0	\$0	\$3,304	\$0	\$0	\$0	\$1,057	\$0	\$5,807
Senior Citizens	\$0	\$0	\$2,158	\$0	\$0	\$0	\$0	\$0	\$3,793
Carson City Transit	\$0	\$0	\$5,366	\$0	\$0	\$0	\$5,733	\$1,748	\$9,429
Library Gift	\$0	\$0	\$726	\$0	\$0	\$0	\$0	\$0	\$1,276
Administrative Assessment	\$0	\$0	\$216	\$0	\$0	\$0	\$0	\$0	\$379
Traffic/Transportation	\$0	\$0	\$256	\$0	\$0	\$0	\$21,315	\$0	\$451
Regional Transportation	\$0	\$0	\$1,681	\$32,564	\$0	\$0	\$1,691	\$10,779	\$2,954
V&T Spec. Infrastructure	\$0	\$0	\$6	\$0	\$0	\$0	\$1,691	\$0	\$10
Quality of Life	\$0	\$0	\$3,991	\$40,704	\$0	\$0	\$0	\$18,645	\$7,016
Street Maintenance	\$0	\$0	\$18,775	\$0	\$0	\$0	\$0	\$4,078	\$32,995
Infrastructure Tax	\$0	\$0	\$152	\$0	\$0	\$0	\$0	\$0	\$268
Grant Fund	\$0	\$0	\$16,823	\$0	\$0	\$0	\$0	\$0	\$29,565
Commissary Fund	\$0	\$0	\$978	\$0	\$0	\$0	\$0	\$0	\$1,717
911 Surcharge	\$0	\$0	\$1,032	\$0	\$0	\$0	\$423	\$0	\$1,812
Debt Svc-Carson City	\$0	\$0	\$0	\$5,427	\$0	\$0	\$0	\$0	\$0

Detail of Allocated Costs

Departments	<u>Total Plan</u> <u>Allocated</u>
Emergency Management	\$7,343
Wildland Fire Management	\$14,084
Juvenile Court	\$273,439
Juvenile Probation	\$119,502
Juvenile Detention	\$79,029
Justice Court	\$989,308
Alternative Sentencing	\$50,512
Justice Court	\$11,411
Parks Administration	\$210,620
Park Maintenance	\$47,497
Grants, Gifts, Donations	\$2,070
Youth Sports Assoc	\$2,509
NV Fair	\$4,468
Multi Purp Athletic Ctr	\$9,083
Swimming Pool	\$86,619
Community Center	\$102,713
Recreation	\$30,771
Ice Rink	\$24,714
Sports	\$27,170
Library	\$119,525
Health	\$170,734
Landfill Administration	\$217,651
Medical	\$15,781
Environmental Health	\$14,952
Animal Services	\$42,779
Airport	\$32,564
Cooperative Extension	\$13,273
Supplemental Indigent	\$29,731
Capital Projects	\$36,140
Senior Citizens	\$103,653
Carson City Transit	\$59,297
Library Gift	\$4,018
Administrative Assessment	\$1,191
Traffic/Transportation	\$25,892
Regional Transportation	\$216,595
V&T Spec. Infrastructure	\$4,560
Quality of Life	\$123,153
Street Maintenance	\$219,049
Infrastructure Tax	\$8,746
Grant Fund	\$104,052
Commissary Fund	\$5,619
911 Surcharge	\$8,896
Debt Svc-Carson City	\$19,623

Detail of Allocated Costs

Departments	<u>Total Plan</u> <u>Allocated</u>
Ambulance	\$273,772
Stormwater Drainage	\$263,077
Sewer Operation	\$1,116,595
Water	\$1,054,267
Building Permits	\$154,366
Cemetery	\$10,558
CC Sanitary Landfill	\$874
Fleet Management	\$144,540
Group Medical Insurance	\$185,903
Workers Compensation Ins	\$47,769
Insurance Fund	\$29,413
Redevelopment	\$12,706
Redevelopment Revolving	\$36,038
School Debt Service	\$2,959
Tourism Authority	\$49,449
Tricounty Railway	\$6,561
Sub-Conservancy District	\$45,575
Controller Trust Fund	\$333
All Other	\$306,069
Subtotal	\$11,569,383
Direct Bill	\$745,878
Unallocated	\$2,482,738
Total	\$14,797,999

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

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 6/30/2016	Building Use Charge
City Hall	\$3,119,787	\$62,396
Public Safety Complex	24,479,377	489,588
BRIC Building	1,189,924	23,798
Dispatch	<u>633,398</u>	<u>12,668</u>
Total	<u>\$29,422,486</u>	<u>\$588,450</u>

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

Carson City, Nevada - Full Cost Allocation

Building Use Charge
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Allocated additions:				
1010300 - Treasurer		\$194	\$194	
Total allocated additions:		<u>\$194</u>	<u>\$194</u>	<u>\$194</u>
Departmental cost adjustments:				
City Hall	\$62,396			
Public Safety Complex	\$489,588			
BRIC Building	\$23,798			
Dispatch	\$12,668			
Total departmental cost adjustments:	<u>\$588,450</u>			<u>\$588,450</u>
Total to be allocated	<u>\$588,450</u>	<u>\$194</u>		<u>\$588,644</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	\$62,396		\$62,396			
Public Safety Complex	\$489,588			\$489,588		
BRIC Building	\$23,798				\$23,798	
Dispatch	\$12,668					\$12,668
Functional Cost	\$588,450		\$62,396	\$489,588	\$23,798	\$12,668
Allocable Costs	\$588,450		\$62,396	\$489,588	\$23,798	\$12,668
1st Allocation	\$588,450		\$62,396	\$489,588	\$23,798	\$12,668
Additions: 2nd						
Treasurer	\$194				\$194	
Functional Cost	\$194				\$194	
Allocable Costs	\$194				\$194	
2nd Allocation	\$194				\$194	
Total allocated	\$588,644		\$62,396	\$489,588	\$23,992	\$12,668

Carson City, Nevada - Full Cost Allocation

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 %	\$2,982		\$2,982		\$2,982
Treasurer	1,882	12.831 %	\$8,006		\$8,006		\$8,006
Assessor	1,412	9.626 %	\$6,006		\$6,006		\$6,006
City Manager	3,279	22.355 %	\$13,948		\$13,948		\$13,948
Finance	1,548	10.554 %	\$6,585		\$6,585		\$6,585
Human Resources	3,052	20.807 %	\$12,983		\$12,983		\$12,983
Information Technology	2,027	13.819 %	\$8,623		\$8,623		\$8,623
Internal Auditor	142	0.968 %	\$604		\$604		\$604
Group Medical Insurance	164	1.118 %	\$698		\$698		\$698
Workers Compensation Ins	461	3.143 %	\$1,961		\$1,961		\$1,961
Total	<u>14,668</u>	<u>100.000 %</u>	<u>\$62,396</u>		<u>\$62,396</u>		<u>\$62,396</u>

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

Source: Facilities Maintenance

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

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Recorder	8,147	15.702 %	\$76,875		\$76,875		\$76,875
Collections	336	0.648 %	\$3,171		\$3,171		\$3,171
District Attorney	7,358	14.181 %	\$69,430		\$69,430		\$69,430
Detention Facility	5,590	10.774 %	\$52,747		\$52,747		\$52,747
Justice Court	30,454	58.695 %	\$287,365		\$287,365		\$287,365
Total	51,885	100.000 %	\$489,588		\$489,588		\$489,588

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

Source: Facilities Maintenance

Building Use Charge
Detail allocation of
BRIC Building

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>
Planning	3,693	39.994 %	\$9,518		\$9,518	\$78	\$9,596
Building Permits	2,770	29.998 %	\$7,139		\$7,139	\$58	\$7,197
Business License	1,847	20.002 %	\$4,760		\$4,760	\$39	\$4,799
Public Works	924	10.006 %	\$2,381		\$2,381	\$19	\$2,400
Total	9,234	100.000 %	\$23,798		\$23,798	\$194	\$23,992

(A) Alloc basis:

Source:

Building Use Charge
Detail allocation of
Dispatch

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

(A) Alloc basis: Direct Allocation to Dispatch

Source: Facilities Maintenance

Carson City, Nevada - Full Cost Allocation

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	\$2,982	\$2,982			
Recorder	\$76,875		\$76,875		
Treasurer	\$8,006	\$8,006			
District Attorney	\$69,430		\$69,430		
City Manager	\$13,948	\$13,948			
Finance	\$6,585	\$6,585			
Human Resources	\$12,983	\$12,983			
Information Technology	\$8,623	\$8,623			
Internal Auditor	\$604	\$604			
Dispatch	\$12,668				\$12,668
Public Works	\$2,400			\$2,400	
Collections	\$3,171		\$3,171		
Assessor	\$6,006	\$6,006			
Planning	\$9,596			\$9,596	
Business License	\$4,799			\$4,799	
Detention Facility	\$52,747		\$52,747		
Justice Court	\$287,365		\$287,365		
Building Permits	\$7,197			\$7,197	
Group Medical Insurance	\$698	\$698			
Workers Compensation Ins	\$1,961	\$1,961			
Total	\$588,644	\$62,396	\$489,588	\$23,992	\$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, 2016	Use Charge
Equipment	15 years	6 and 2/3%	\$2,334,116	\$155,608
Total			<u>\$2,334,116</u>	<u>\$155,608</u>

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

Carson City, Nevada - Full Cost Allocation

Equipment 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:				
Departmental cost adjustments:				
EQUIPMENT	\$155,608			
Total departmental cost adjustments:	<u>\$155,608</u>			<u>\$155,608</u>
Total to be allocated	<u>\$155,608</u>			<u>\$155,608</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	\$155,608		\$155,608
Functional Cost	<u>\$155,608</u>		<u>\$155,608</u>
Allocable Costs	<u>\$155,608</u>		<u>\$155,608</u>
1st Allocation	<u>\$155,608</u>		<u>\$155,608</u>
Functional Cost			
Allocable Costs			
2nd Allocation			
Total allocated	<u>\$155,608</u>		<u>\$155,608</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	0.261 %	\$406		\$406		\$406
District Attorney	76,027	3.257 %	\$5,068		\$5,068		\$5,068
City Manager	10,300	0.441 %	\$687		\$687		\$687
Information Technology	1,415,603	60.648 %	\$94,374		\$94,374		\$94,374
Purchasing	19,578	0.839 %	\$1,305		\$1,305		\$1,305
Public Works	287,998	12.339 %	\$19,200		\$19,200		\$19,200
Dispatch	322,330	13.810 %	\$21,489		\$21,489		\$21,489
Finance	12,893	0.552 %	\$860		\$860		\$860
Facilities Maintenance	111,184	4.763 %	\$7,412		\$7,412		\$7,412
Recorder	72,110	3.090 %	\$4,807		\$4,807		\$4,807
Total	<u>2,334,116</u>	<u>100.000 %</u>	<u>\$155,608</u>		<u>\$155,608</u>		<u>\$155,608</u>

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

Source: Fixed Assets Current Operations Report

Carson City, Nevada - Full Cost Allocation

Equipment Use Charge
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Furniture, Fixtures & Equip</u>
Recorder	\$4,807	\$4,807
Treasurer	\$406	\$406
District Attorney	\$5,068	\$5,068
City Manager	\$687	\$687
Finance	\$860	\$860
Information Technology	\$94,374	\$94,374
Purchasing	\$1,305	\$1,305
Dispatch	\$21,489	\$21,489
Public Works	\$19,200	\$19,200
Facilities Maintenance	\$7,412	\$7,412
Total	<u>\$155,608</u>	<u>\$155,608</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.

Carson City, Nevada - Full Cost Allocation

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>
	\$230,102			\$230,102
Allocated additions:				
1 - Building Use Charge	\$2,982		\$2,982	
1010212 - Clerk		\$160,263	\$160,263	
1010213 - Recorder		\$3,052	\$3,052	
1010500 - District Attorney		\$69,051	\$69,051	
1010600 - City Manager		\$1,844	\$1,844	
1010701 - Finance		\$1,894	\$1,894	
1010705 - Human Resources		\$431	\$431	
1010710 - Information Technology		\$4,964	\$4,964	
1010720 - Purchasing		\$270	\$270	
1010730 - City Hall		\$5,177	\$5,177	
1010800 - Internal Auditor		\$269	\$269	
1015034 - Facilities Maintenance		\$4,702	\$4,702	
Total allocated additions:	<u>\$2,982</u>	<u>\$251,917</u>	<u>\$254,899</u>	<u>\$254,899</u>
Total to be allocated	<u>\$233,084</u>	<u>\$251,917</u>		<u>\$485,001</u>

Carson City, Nevada - Full Cost Allocation

Board of Supervisors
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Countywide Support</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$125,260		\$125,260
FRINGE BENEFITS	\$97,242		\$97,242
<u>Other Expense and Cost</u>			
SERVICE AND SUPPLIES	\$7,600		\$7,600
Departmental Expenditures	<u>\$230,102</u>		<u>\$230,102</u>
Additions: 1st			
Other	<u>\$2,982</u>	<u>\$2,982</u>	
Functional Cost	<u>\$233,084</u>	<u>\$2,982</u>	<u>\$230,102</u>
Reallocate Admin		(\$2,982)	<u>\$2,982</u>
Allocable Costs	<u>\$233,084</u>		<u>\$233,084</u>
1st Allocation	<u>\$233,084</u>		<u>\$233,084</u>
Additions: 2nd			
Other	<u>\$251,917</u>	<u>\$251,917</u>	
Functional Cost	<u>\$251,917</u>	<u>\$251,917</u>	
Reallocate Admin		(\$251,917)	<u>\$251,917</u>
Allocable Costs	<u>\$251,917</u>		<u>\$251,917</u>
2nd Allocation	<u>\$251,917</u>		<u>\$251,917</u>
Total allocated	<u>\$485,001</u>		<u>\$485,001</u>

Carson City, Nevada - Full Cost Allocation

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	272,186	0.276 %	\$643		\$643	\$694	\$1,337
Recorder	512,214	0.519 %	\$1,209		\$1,209	\$1,307	\$2,516
Public Safety Complex	252,458	0.256 %	\$596		\$596	\$644	\$1,240
Elections	238,295	0.241 %	\$563		\$563	\$608	\$1,171
Treasurer	504,419	0.511 %	\$1,191		\$1,191	\$1,287	\$2,478
Assessor	750,464	0.760 %	\$1,772		\$1,772	\$1,915	\$3,687
District Attorney	2,329,494	2.359 %	\$5,499		\$5,499	\$5,944	\$11,443
City Manager	649,473	0.658 %	\$1,533		\$1,533	\$1,657	\$3,190
Public Defender	1,558,341	1.578 %	\$3,679		\$3,679	\$3,976	\$7,655
Economic Development	678,320	0.687 %	\$1,601		\$1,601	\$1,731	\$3,332
Finance	788,850	0.799 %	\$1,862		\$1,862	\$2,013	\$3,875
Human Resources	321,886	0.326 %	\$760		\$760	\$821	\$1,581
Information Technology	1,719,339	1.741 %	\$4,059		\$4,059	\$4,387	\$8,446
Geographic Information Systems	270,305	0.274 %	\$638		\$638	\$690	\$1,328
Purchasing	113,486	0.115 %	\$268		\$268	\$290	\$558
City Hall	76,393	0.077 %	\$180		\$180	\$195	\$375
Welfare	248,984	0.252 %	\$588		\$588	\$635	\$1,223
Internal Auditor	100,908	0.102 %	\$238		\$238	\$257	\$495
Planning	606,774	0.615 %	\$1,432		\$1,432	\$1,548	\$2,980
Business License	108,527	0.110 %	\$256		\$256	\$277	\$533
Sheriff Administration	1,044,195	1.058 %	\$2,465		\$2,465	\$2,664	\$5,129
Sheriff Operations	6,195,720	6.275 %	\$14,627		\$14,627	\$15,809	\$30,436
Sheriff General Services	696,576	0.706 %	\$1,644		\$1,644	\$1,777	\$3,421
Detention Facility	4,179,325	4.233 %	\$9,867		\$9,867	\$10,664	\$20,531
Dispatch	1,900,013	1.924 %	\$4,486		\$4,486	\$4,848	\$9,334
Trinet Grant	65,881	0.067 %	\$156		\$156	\$168	\$324
Fire Administration	494,304	0.501 %	\$1,167		\$1,167	\$1,261	\$2,428
Fire Operations	7,581,747	7.679 %	\$17,899		\$17,899	\$19,345	\$37,244
Fire Prevention	421,049	0.426 %	\$994		\$994	\$1,074	\$2,068
Fire Training	267,897	0.271 %	\$632		\$632	\$684	\$1,316
Emergency Management	238,586	0.242 %	\$563		\$563	\$609	\$1,172
Public Works	2,160,792	2.189 %	\$5,101		\$5,101	\$5,513	\$10,614
Juvenile Court	481,530	0.488 %	\$1,137		\$1,137	\$1,229	\$2,366
Juvenile Probation	1,469,975	1.489 %	\$3,470		\$3,470	\$3,751	\$7,221
Juvenile Detention	1,545,151	1.565 %	\$3,648		\$3,648	\$3,943	\$7,591
Justice Court	3,858,054	3.908 %	\$9,108		\$9,108	\$9,844	\$18,952
Alternative Sentencing	1,065,266	1.079 %	\$2,515		\$2,515	\$2,718	\$5,233
Parks Administration	676,604	0.685 %	\$1,597		\$1,597	\$1,726	\$3,323
Park Maintenance	1,143,290	1.158 %	\$2,699		\$2,699	\$2,917	\$5,616
Grants, Gifts, Donations	68,852	0.070 %	\$163		\$163	\$176	\$339
Swimming Pool	665,589	0.674 %	\$1,571		\$1,571	\$1,698	\$3,269

Carson City, Nevada - Full Cost Allocation

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>
Community Center	321,100	0.325 %	\$758		\$758	\$819	\$1,577
Recreation	373,984	0.379 %	\$883		\$883	\$954	\$1,837
Sports	372,321	0.377 %	\$879		\$879	\$950	\$1,829
Library	1,594,933	1.615 %	\$3,765		\$3,765	\$4,070	\$7,835
Health	509,813	0.516 %	\$1,204		\$1,204	\$1,301	\$2,505
Landfill Administration	1,447,755	1.466 %	\$3,418		\$3,418	\$3,694	\$7,112
Animal Services	705,852	0.715 %	\$1,666		\$1,666	\$1,801	\$3,467
Cooperative Extension	177,633	0.180 %	\$419		\$419	\$453	\$872
Supplemental Indigent	1,107,893	1.122 %	\$2,616		\$2,616	\$2,827	\$5,443
Senior Citizens	439,365	0.445 %	\$1,037		\$1,037	\$1,121	\$2,158
Carson City Transit	1,092,251	1.106 %	\$2,579		\$2,579	\$2,787	\$5,366
Library Gift	147,746	0.150 %	\$349		\$349	\$377	\$726
Administrative Assessment	43,989	0.045 %	\$104		\$104	\$112	\$216
Traffic/Transportation	52,262	0.053 %	\$123		\$123	\$133	\$256
Regional Transportation	342,230	0.347 %	\$808		\$808	\$873	\$1,681
Quality of Life	812,626	0.823 %	\$1,918		\$1,918	\$2,073	\$3,991
Street Maintenance	3,821,891	3.871 %	\$9,023		\$9,023	\$9,752	\$18,775
Grant Fund	3,424,572	3.469 %	\$8,085		\$8,085	\$8,738	\$16,823
Commissary Fund	198,980	0.202 %	\$470		\$470	\$508	\$978
Ambulance	3,111,689	3.152 %	\$7,346		\$7,346	\$7,940	\$15,286
Stormwater Drainage	318,021	0.322 %	\$751		\$751	\$811	\$1,562
Sewer Operation	4,091,417	4.144 %	\$9,659		\$9,659	\$10,439	\$20,098
Water	6,944,293	7.034 %	\$16,394		\$16,394	\$17,719	\$34,113
Building Permits	885,238	0.897 %	\$2,090		\$2,090	\$2,259	\$4,349
Cemetery	211,186	0.214 %	\$499		\$499	\$539	\$1,038
Fleet Management	1,319,361	1.336 %	\$3,115		\$3,115	\$3,366	\$6,481
Group Medical Insurance	1,965,411	1.991 %	\$4,640		\$4,640	\$5,015	\$9,655
Workers Compensation Ins	1,869,647	1.894 %	\$4,414		\$4,414	\$4,770	\$9,184
Insurance Fund	1,437,033	1.455 %	\$3,393		\$3,393	\$3,667	\$7,060
Redevelopment	209,012	0.212 %	\$493		\$493	\$533	\$1,026
Redevelopment Revolving	129,519	0.131 %	\$306		\$306	\$330	\$636
Tourism Authority	1,564,191	1.584 %	\$3,693		\$3,693	\$3,991	\$7,684
Tricounty Railway	244,483	0.248 %	\$577		\$577	\$624	\$1,201
Sub-Conservancy District	1,347,628	1.365 %	\$3,181		\$3,181	\$3,439	\$6,620
Controller Trust Fund	12,400	0.013 %	\$29		\$29	\$32	\$61
Medical	555,146	0.562 %	\$1,311		\$1,311	\$1,416	\$2,727
Environmental Health	483,061	0.489 %	\$1,140		\$1,140	\$1,233	\$2,373
Investigations	2,234,963	2.264 %	\$5,276		\$5,276	\$5,703	\$10,979
Justice Court	368,498	0.373 %	\$870		\$870	\$940	\$1,810
Ice Rink	64,334	0.065 %	\$152		\$152	\$164	\$316
Northgate	28,825	0.029 %	\$68		\$68	\$74	\$142

Carson City, Nevada - Full Cost Allocation

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>
Capital Projects	672,607	0.681 %	\$1,588		\$1,588	\$1,716	\$3,304
911 Surcharge	209,959	0.213 %	\$496		\$496	\$536	\$1,032
Wildland Fire Management	375,305	0.380 %	\$886		\$886	\$958	\$1,844
Facilities Maintenance	1,339,720	1.357 %	\$3,163		\$3,163	\$3,418	\$6,581
Pulbic Guardian	172,487	0.175 %	\$407		\$407	\$440	\$847
Chartered Admin	926,671	0.939 %	\$2,188		\$2,188	\$2,364	\$4,552
V&T Spec. Infrastructure	1,075	0.001 %	\$3		\$3	\$3	\$6
Infrastructure Tax	31,052	0.031 %	\$73		\$73	\$79	\$152
Multi Purp Athletic Ctr	39,826	0.040 %	\$94		\$94	\$102	\$196
SART	12,803	0.013 %	\$30		\$30	\$33	\$63
Youth Sports Assoc	86,388	0.087 %	\$204		\$204	\$220	\$424
NV Fair	159,313	0.160 %	\$375		\$375	\$407	\$782
Total	98,731,270	100.000 %	\$233,084		\$233,084	\$251,917	\$485,001

(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	\$1,337	\$1,337
Recorder	\$2,516	\$2,516
Public Safety Complex	\$1,240	\$1,240
Treasurer	\$2,478	\$2,478
District Attorney	\$11,443	\$11,443
City Manager	\$3,190	\$3,190
Finance	\$3,875	\$3,875
Human Resources	\$1,581	\$1,581
Information Technology	\$8,446	\$8,446
Purchasing	\$558	\$558
City Hall	\$375	\$375
Internal Auditor	\$495	\$495
Dispatch	\$9,334	\$9,334
Public Works	\$10,614	\$10,614
Facilities Maintenance	\$6,581	\$6,581
Elections	\$1,171	\$1,171
Pulbic Guardian	\$847	\$847
Assessor	\$3,687	\$3,687
Public Defender	\$7,655	\$7,655
Economic Development	\$3,332	\$3,332
Geographic Information Systems	\$1,328	\$1,328
Northgate	\$142	\$142
Welfare	\$1,223	\$1,223
SART	\$63	\$63
Planning	\$2,980	\$2,980
Business License	\$533	\$533
Chartered Admin	\$4,552	\$4,552
Sheriff Administration	\$5,129	\$5,129
Investigations	\$10,979	\$10,979
Sheriff Operations	\$30,436	\$30,436
Sheriff General Services	\$3,421	\$3,421
Detention Facility	\$20,531	\$20,531
Trinet Grant	\$324	\$324
Fire Administration	\$2,428	\$2,428
Fire Operations	\$37,244	\$37,244
Fire Prevention	\$2,068	\$2,068
Fire Training	\$1,316	\$1,316
Emergency Management	\$1,172	\$1,172
Wildland Fire Management	\$1,844	\$1,844
Juvenile Court	\$2,366	\$2,366
Juvenile Probation	\$7,221	\$7,221

Board of Supervisors
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Countywide Support</u>
Juvenile Detention	\$7,591	\$7,591
Justice Court	\$18,952	\$18,952
Alternative Sentencing	\$5,233	\$5,233
Justice Court	\$1,810	\$1,810
Parks Administration	\$3,323	\$3,323
Park Maintenance	\$5,616	\$5,616
Grants, Gifts, Donations	\$339	\$339
Youth Sports Assoc	\$424	\$424
NV Fair	\$782	\$782
Multi Purp Athletic Ctr	\$196	\$196
Swimming Pool	\$3,269	\$3,269
Community Center	\$1,577	\$1,577
Recreation	\$1,837	\$1,837
Ice Rink	\$316	\$316
Sports	\$1,829	\$1,829
Library	\$7,835	\$7,835
Health	\$2,505	\$2,505
Landfill Administration	\$7,112	\$7,112
Medical	\$2,727	\$2,727
Environmental Health	\$2,373	\$2,373
Animal Services	\$3,467	\$3,467
Cooperative Extension	\$872	\$872
Supplemental Indigent	\$5,443	\$5,443
Capital Projects	\$3,304	\$3,304
Senior Citizens	\$2,158	\$2,158
Carson City Transit	\$5,366	\$5,366
Library Gift	\$726	\$726
Administrative Assessment	\$216	\$216
Traffic/Transportation	\$256	\$256
Regional Transportation	\$1,681	\$1,681
V&T Spec. Infrastructure	\$6	\$6
Quality of Life	\$3,991	\$3,991
Street Maintenance	\$18,775	\$18,775
Infrastructure Tax	\$152	\$152
Grant Fund	\$16,823	\$16,823
Commissary Fund	\$978	\$978
911 Surcharge	\$1,032	\$1,032
Ambulance	\$15,286	\$15,286
Stormwater Drainage	\$1,562	\$1,562
Sewer Operation	\$20,098	\$20,098
Water	\$34,113	\$34,113

Board of Supervisors
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Countywide Support</u>
Building Permits	\$4,349	\$4,349
Cemetery	\$1,038	\$1,038
Fleet Management	\$6,481	\$6,481
Group Medical Insurance	\$9,655	\$9,655
Workers Compensation Ins	\$9,184	\$9,184
Insurance Fund	\$7,060	\$7,060
Redevelopment	\$1,026	\$1,026
Redevelopment Revolving	\$636	\$636
Tourism Authority	\$7,684	\$7,684
Tricounty Railway	\$1,201	\$1,201
Sub-Conservancy District	\$6,620	\$6,620
Controller Trust Fund	\$61	\$61
Total	<u>\$485,001</u>	<u>\$485,001</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.

Carson City, Nevada - Full Cost Allocation

Clerk
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$272,186			\$272,186
Allocated additions:				
1010100 - Board of Supervisors	\$643	\$694	\$1,337	
1010213 - Recorder		\$5,676	\$5,676	
1010300 - Treasurer		\$5,354	\$5,354	
1010600 - City Manager		\$2,181	\$2,181	
1010701 - Finance		\$2,123	\$2,123	
1010705 - Human Resources		\$4,045	\$4,045	
1010710 - Information Technology		\$26,976	\$26,976	
1010720 - Purchasing		\$172	\$172	
1010800 - Internal Auditor		\$318	\$318	
Total allocated additions:	<u>\$643</u>	<u>\$47,539</u>	<u>\$48,182</u>	<u>\$48,182</u>
Total to be allocated	<u><u>\$272,829</u></u>	<u><u>\$47,539</u></u>		<u><u>\$320,368</u></u>

Carson City, Nevada - Full Cost Allocation

Clerk
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Boards & Commission</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$196,096		\$196,096
FRINGE BENEFITS	\$62,546		\$62,546
<u>Other Expense and Cost</u>			
SERVICE AND SUPPLIES	\$13,544		\$13,544
Departmental Expenditures	\$272,186		\$272,186
Additions: 1st			
Other	\$643	\$643	
Functional Cost	\$272,829	\$643	\$272,186
Reallocate Admin		(\$643)	\$643
Allocable Costs	\$272,829		\$272,829
1st Allocation	\$272,829		\$272,829
Additions: 2nd			
Other	\$47,539	\$47,539	
Functional Cost	\$47,539	\$47,539	
Reallocate Admin		(\$47,539)	\$47,539
Allocable Costs	\$47,539		\$47,539
2nd Allocation	\$47,539		\$47,539
Total allocated	\$320,368		\$320,368

Carson City, Nevada - Full Cost Allocation

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 %	\$160,263		\$160,263		\$160,263
Internal Auditor	6	4.196 %	\$11,447		\$11,447	\$4,834	\$16,281
Airport	12	8.392 %	\$22,895		\$22,895	\$9,669	\$32,564
Regional Transportation	12	8.392 %	\$22,895		\$22,895	\$9,669	\$32,564
Quality of Life	15	10.490 %	\$28,618		\$28,618	\$12,086	\$40,704
Debt Svc-Carson City	2	1.399 %	\$3,816		\$3,816	\$1,611	\$5,427
Redevelopment Revolving	12	8.390 %	\$22,895		\$22,895	\$9,670	\$32,565
Total	143	100.000 %	\$272,829		\$272,829	\$47,539	\$320,368

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

Source: Resident Handbook For Boards, Commissions, & Com

Carson City, Nevada - Full Cost Allocation

Clerk
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Boards & Commission</u>
Board of Supervisors	\$160,263	\$160,263
Internal Auditor	\$16,281	\$16,281
Airport	\$32,564	\$32,564
Regional Transportation	\$32,564	\$32,564
Quality of Life	\$40,704	\$40,704
Debt Svc-Carson City	\$5,427	\$5,427
Redevelopment Revolving	\$32,565	\$32,565
Total	<u>\$320,368</u>	<u>\$320,368</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.

Carson City, Nevada - Full Cost Allocation

Recorder
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$512,214			\$512,214
Allocated additions:				
1 - Building Use Charge	\$76,875		\$76,875	
2 - Equipment Use Charge	\$4,807		\$4,807	
1010100 - Board of Supervisors	\$1,209	\$1,307	\$2,516	
1010215 - Public Safety Complex		\$37,349	\$37,349	
1010300 - Treasurer		\$18,741	\$18,741	
1010500 - District Attorney		\$6,327	\$6,327	
1010600 - City Manager		\$4,104	\$4,104	
1010701 - Finance		\$3,631	\$3,631	
1010705 - Human Resources		\$603	\$603	
1010710 - Information Technology		\$30,465	\$30,465	
1010720 - Purchasing		\$293	\$293	
1010800 - Internal Auditor		\$599	\$599	
1015034 - Facilities Maintenance		\$26,008	\$26,008	
Total allocated additions:	<u>\$82,891</u>	<u>\$129,427</u>	<u>\$212,318</u>	<u>\$212,318</u>
Total to be allocated	<u>\$595,105</u>	<u>\$129,427</u>		<u>\$724,532</u>

Carson City, Nevada - Full Cost Allocation

Recorder
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>General Government</u>	<u>Records Management</u>
<u>Wages & Benefits</u>				
SALARIES & WAGES	\$331,054	\$78,956	\$167,083	\$85,015
FRINGE BENEFITS	\$152,485	\$36,368	\$76,959	\$39,158
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$8,822	\$2,104	\$4,452	\$2,266
MAINTENANCE SVC CONTRACTS	\$7,530		\$3,765	\$3,765
MICROFILM SUPPLIES	\$1,784			\$1,784
TECHNOLOGY	\$10,539		\$10,539	
Departmental Expenditures	\$512,214	\$117,428	\$262,798	\$131,988
Additions: 1st				
Equipment Use Charge	\$4,807			\$4,807
Other	\$78,084	\$78,084		
Functional Cost	\$595,105	\$195,512	\$262,798	\$136,795
Reallocate Admin		(\$195,512)	\$130,147	\$65,365
Allocable Costs	\$595,105		\$392,945	\$202,160
Unallocated	(\$392,945)		(\$392,945)	
1st Allocation	\$202,160			\$202,160
Additions: 2nd				
Other	\$129,427	\$129,427		
Functional Cost	\$129,427	\$129,427		
Reallocate Admin		(\$129,427)	\$86,156	\$43,271
Allocable Costs	\$129,427		\$86,156	\$43,271
Unallocated	(\$86,156)		(\$86,156)	
2nd Allocation	\$43,271			\$43,271
Total allocated	\$245,431			\$245,431

Carson City, Nevada - Full Cost Allocation

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	50,516	2.808 %	\$5,676		\$5,676		\$5,676
Justice Court	1,697,018	94.314 %	\$190,666		\$190,666	\$42,652	\$233,318
Board of Supervisors	27,161	1.510 %	\$3,052		\$3,052		\$3,052
Juvenile Probation	24,627	1.368 %	\$2,766		\$2,766	\$619	\$3,385
Total	<u>1,799,322</u>	<u>100.000 %</u>	<u>\$202,160</u>		<u>\$202,160</u>	<u>\$43,271</u>	<u>\$245,431</u>

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

Source: Jon Stone - Monthly Count For Records Management

Carson City, Nevada - Full Cost Allocation

Recorder
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Records Management</u>
Board of Supervisors	\$3,052	\$3,052
Clerk	\$5,676	\$5,676
Juvenile Probation	\$3,385	\$3,385
Justice Court	\$233,318	\$233,318
Total	\$245,431	\$245,431

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.

Carson City, Nevada - Full Cost Allocation

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>
	\$252,458			\$252,458
Allocated additions:				
1010100 - Board of Supervisors	\$596	\$644	\$1,240	
1010600 - City Manager		\$2,023	\$2,023	
1010701 - Finance		\$2,721	\$2,721	
1010720 - Purchasing		\$272	\$272	
1010800 - Internal Auditor		\$295	\$295	
Total allocated additions:	<u>\$596</u>	<u>\$5,955</u>	<u>\$6,551</u>	<u>\$6,551</u>
Total to be allocated	<u>\$253,054</u>	<u>\$5,955</u>		<u>\$259,009</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	\$23,181			\$23,181
POWER	\$158,308		\$158,308	
HEATING	\$68,874		\$68,874	
R&M SERVICES	\$2,095		\$2,095	
Departmental Expenditures	\$252,458		\$229,277	\$23,181
Additions: 1st				
Other	\$596	\$596		
Functional Cost	\$253,054	\$596	\$229,277	\$23,181
Reallocate Admin		(\$596)	\$541	\$55
Allocable Costs	\$253,054		\$229,818	\$23,236
1st Allocation	\$253,054		\$229,818	\$23,236
Additions: 2nd				
Other	\$5,955	\$5,955		
Functional Cost	\$5,955	\$5,955		
Reallocate Admin		(\$5,955)	\$5,408	\$547
Allocable Costs	\$5,955		\$5,408	\$547
2nd Allocation	\$5,955		\$5,408	\$547
Total allocated	\$259,009		\$235,226	\$23,783

Carson City, Nevada - Full Cost Allocation

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 %	\$36,086		\$36,086		\$36,086
Collections	336	0.648 %	\$1,488		\$1,488	\$42	\$1,530
District Attorney	7,358	14.181 %	\$32,591		\$32,591	\$910	\$33,501
Detention Facility	5,590	10.774 %	\$24,760		\$24,760	\$691	\$25,451
Justice Court	30,454	58.695 %	\$134,893		\$134,893	\$3,765	\$138,658
Total	51,885	100.000 %	\$229,818		\$229,818	\$5,408	\$235,226

(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	5.435 %	\$1,263		\$1,263		\$1,263
District Attorney	21	22.826 %	\$5,304		\$5,304	\$132	\$5,436
Sheriff Administration	4	4.348 %	\$1,010		\$1,010	\$25	\$1,035
Detention Facility	33	35.870 %	\$8,335		\$8,335	\$207	\$8,542
Justice Court	29	31.521 %	\$7,324		\$7,324	\$183	\$7,507
Total	92	100.000 %	\$23,236		\$23,236	\$547	\$23,783

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

Source: Personnel Position Control Report

Carson City, Nevada - Full Cost Allocation

Public Safety Complex
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Utilities</u>	<u>Common Costs</u>
Recorder	\$37,349	\$36,086	\$1,263
District Attorney	\$38,937	\$33,501	\$5,436
Collections	\$1,530	\$1,530	
Sheriff Administration	\$1,035		\$1,035
Detention Facility	\$33,993	\$25,451	\$8,542
Justice Court	\$146,165	\$138,658	\$7,507
Total	\$259,009	\$235,226	\$23,783

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:

Carson City, Nevada - Full Cost Allocation

Treasurer
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$504,419			\$504,419
Allocated additions:				
1 - Building Use Charge	\$8,006		\$8,006	
2 - Equipment Use Charge	\$406		\$406	
1010100 - Board of Supervisors	\$1,191	\$1,287	\$2,478	
1010600 - City Manager		\$4,042	\$4,042	
1010701 - Finance		\$3,728	\$3,728	
1010705 - Human Resources		\$675	\$675	
1010710 - Information Technology		\$14,491	\$14,491	
1010720 - Purchasing		\$263	\$263	
1010730 - City Hall		\$8,585	\$8,585	
1010800 - Internal Auditor		\$590	\$590	
1015034 - Facilities Maintenance		\$12,623	\$12,623	
Total allocated additions:	<u>\$9,603</u>	<u>\$46,284</u>	<u>\$55,887</u>	<u>\$55,887</u>
Total to be allocated	<u>\$514,022</u>	<u>\$46,284</u>		<u>\$560,306</u>

Carson City, Nevada - Full Cost Allocation

Treasurer
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Debt Management</u>	<u>Utility Collect</u>	<u>Investments</u>	<u>Revenue Reconciliation</u>	<u>Tax Collection</u>	<u>Parking Ticket Collections</u>	<u>Landfill Collections</u>	<u>JAC Collections</u>
<u>Wages & Benefits</u>										
SALARIES & WAGES	\$225,432	\$29,644	\$7,214	\$52,571	\$20,537	\$47,115	\$56,809	\$5,771	\$3,720	\$676
FRINGE BENEFITS	\$123,880	\$16,290	\$3,964	\$28,889	\$11,285	\$25,891	\$31,218	\$3,171	\$2,044	\$372
<u>Other Expense and Cost</u>										
SERVICES & SUPPLIES	\$24,383	\$3,206	\$780	\$5,686	\$2,221	\$5,096	\$6,145	\$624	\$402	\$73
BANKING FEES	\$13,114	\$1,311		\$7,868			\$3,935			
MAINT SERVICE CONTRACT	\$12,678	\$3,170		\$6,339			\$3,169			
ELLECTED OFFICIAL SAL/B	\$104,932	\$13,799	\$3,358	\$24,470	\$9,559	\$21,931	\$26,443	\$2,686	\$1,731	\$315
Departmental Expenditures	\$504,419	\$67,420	\$15,316	\$125,823	\$43,602	\$100,033	\$127,719	\$12,252	\$7,897	\$1,436
Additions: 1st										
Other	\$9,603	\$9,603								
Functional Cost	\$514,022	\$77,023	\$15,316	\$125,823	\$43,602	\$100,033	\$127,719	\$12,252	\$7,897	\$1,436
Reallocate Admin		(\$77,023)	\$2,700	\$22,177	\$7,685	\$17,631	\$22,511	\$2,159	\$1,392	\$253
Allocable Costs	\$514,022		\$18,016	\$148,000	\$51,287	\$117,664	\$150,230	\$14,411	\$9,289	\$1,689
Unallocated	(\$150,230)						(\$150,230)			
1st Allocation	\$363,792		\$18,016	\$148,000	\$51,287	\$117,664		\$14,411	\$9,289	\$1,689
Additions: 2nd										
Other	\$46,284	\$46,284								
Functional Cost	\$46,284	\$46,284								
Reallocate Admin		(\$46,284)	\$1,622	\$13,326	\$4,618	\$10,595	\$13,527	\$1,298	\$836	\$152
Allocable Costs	\$46,284		\$1,622	\$13,326	\$4,618	\$10,595	\$13,527	\$1,298	\$836	\$152
Unallocated	(\$13,527)						(\$13,527)			
2nd Allocation	\$32,757		\$1,622	\$13,326	\$4,618	\$10,595		\$1,298	\$836	\$152
Total allocated	\$396,549		\$19,638	\$161,326	\$55,905	\$128,259		\$15,709	\$10,125	\$1,841

Treasurer
Schedule of costs to be
allocated by function

	<u>Human Resources</u>	<u>Juvenile Probation</u>
<u>Wages & Benefits</u>		
SALARIES & WAGES	\$631	\$744
FRINGE BENEFITS	\$347	\$409
<u>Other Expense and Cost</u>		
SERVICES & SUPPLIES	\$68	\$82
BANKING FEES		
MAINT SERVICE CONTRACT		
ELLECTED OFFICIAL SAL/B	\$294	\$346
Departmental Expenditures	<u>\$1,340</u>	<u>\$1,581</u>
Additions: 1st		
Other		
Functional Cost	<u>\$1,340</u>	<u>\$1,581</u>
Reallocate Admin	\$236	\$279
Allocable Costs	<u>\$1,576</u>	<u>\$1,860</u>
Unallocated		
1st Allocation	<u>\$1,576</u>	<u>\$1,860</u>
Additions: 2nd		
Other		
Functional Cost		
Reallocate Admin	\$142	\$168
Allocable Costs	<u>\$142</u>	<u>\$168</u>
Unallocated		
2nd Allocation	<u>\$142</u>	<u>\$168</u>
Total allocated	<u>\$1,718</u>	<u>\$2,028</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 %	\$969		\$969	\$88	\$1,057
V&T Spec. Infrastructure	8	8.602 %	\$1,550		\$1,550	\$141	\$1,691
Stormwater Drainage	7	7.527 %	\$1,356		\$1,356	\$123	\$1,479
Sewer Operation	16	17.204 %	\$3,100		\$3,100	\$282	\$3,382
Water	18	19.355 %	\$3,487		\$3,487	\$317	\$3,804
School Debt Service	14	15.054 %	\$2,712		\$2,712	\$247	\$2,959
Parks Administration	6	6.452 %	\$1,162		\$1,162	\$106	\$1,268
All Other	6	6.452 %	\$1,162		\$1,162	\$106	\$1,268
Regional Transportation	8	8.602 %	\$1,550		\$1,550	\$141	\$1,691
Landfill Administration	2	2.151 %	\$387		\$387	\$35	\$422
911 Surcharge	2	2.151 %	\$387		\$387	\$36	\$423
Building Use Charge	1	1.074 %	\$194		\$194		\$194
Total	93	100.000 %	\$18,016		\$18,016	\$1,622	\$19,638

(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 %	\$49,333		\$49,333	\$4,442	\$53,775
Water	33	33.333 %	\$49,333		\$49,333	\$4,442	\$53,775
Stormwater Drainage	33	33.334 %	\$49,334		\$49,334	\$4,442	\$53,776
Total	99	100.000 %	\$148,000		\$148,000	\$13,326	\$161,326

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

Source: Treasurer

Carson City, Nevada - Full Cost Allocation

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	38	3.169 %	\$1,625		\$1,625	\$171	\$1,796
Business License	31	2.585 %	\$1,326		\$1,326	\$139	\$1,465
Building Permits	39	3.253 %	\$1,668		\$1,668	\$175	\$1,843
Cemetery	2	0.167 %	\$86		\$86	\$9	\$95
Justice Court	104	8.674 %	\$4,449		\$4,449	\$467	\$4,916
Health	112	9.341 %	\$4,791		\$4,791	\$503	\$5,294
Library	8	0.667 %	\$342		\$342	\$36	\$378
Recorder	133	11.093 %	\$5,689		\$5,689		\$5,689
Recreation	26	2.168 %	\$1,112		\$1,112	\$117	\$1,229
Juvenile Court							
Landfill Administration	83	6.922 %	\$3,550		\$3,550	\$373	\$3,923
Alternative Sentencing	41	3.420 %	\$1,754		\$1,754	\$184	\$1,938
Water	63	5.254 %	\$2,695		\$2,695	\$283	\$2,978
Sewer Operation	59	4.921 %	\$2,524		\$2,524	\$265	\$2,789
Carson City Transit	25	2.085 %	\$1,069		\$1,069	\$112	\$1,181
All Other	160	13.344 %	\$6,844		\$6,844	\$719	\$7,563
Sheriff Administration	35	2.919 %	\$1,497		\$1,497	\$157	\$1,654
Fire Operations							
911 Surcharge							
Juvenile Probation	7	0.584 %	\$299		\$299	\$31	\$330
Stormwater Drainage	58	4.837 %	\$2,481		\$2,481	\$261	\$2,742
Clerk	38	3.169 %	\$1,625		\$1,625		\$1,625
Traffic/Transportation	36	3.003 %	\$1,540		\$1,540	\$162	\$1,702
Planning	22	1.835 %	\$941		\$941	\$99	\$1,040
Fire Administration	79	6.590 %	\$3,380		\$3,380	\$355	\$3,735
Total	<u>1,199</u>	<u>100.000 %</u>	<u>\$51,287</u>		<u>\$51,287</u>	<u>\$4,618</u>	<u>\$55,905</u>

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

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	38	3.169 %	\$3,729		\$3,729	\$392	\$4,121
Business License	31	2.585 %	\$3,042		\$3,042	\$319	\$3,361
Building Permits	39	3.253 %	\$3,827		\$3,827	\$402	\$4,229
Cemetery	2	0.167 %	\$196		\$196	\$21	\$217
Justice Court	104	8.674 %	\$10,206		\$10,206	\$1,072	\$11,278
Health	112	9.341 %	\$10,991		\$10,991	\$1,154	\$12,145
Library	8	0.667 %	\$785		\$785	\$82	\$867
Recorder	133	11.093 %	\$13,052		\$13,052		\$13,052
Recreation	26	2.168 %	\$2,552		\$2,552	\$268	\$2,820
Juvenile Court							
Landfill Administration	83	6.922 %	\$8,145		\$8,145	\$855	\$9,000
Alternative Sentencing	41	3.420 %	\$4,024		\$4,024	\$423	\$4,447
Water	63	5.254 %	\$6,183		\$6,183	\$649	\$6,832
Sewer Operation	59	4.921 %	\$5,790		\$5,790	\$608	\$6,398
Carson City Transit	25	2.085 %	\$2,453		\$2,453	\$258	\$2,711
All Other	160	13.344 %	\$15,702		\$15,702	\$1,649	\$17,351
Sheriff Administration	35	2.919 %	\$3,435		\$3,435	\$361	\$3,796
Fire Operations							
911 Surcharge							
Juvenile Probation	7	0.584 %	\$687		\$687	\$72	\$759
Stormwater Drainage	58	4.837 %	\$5,692		\$5,692	\$598	\$6,290
Clerk	38	3.169 %	\$3,729		\$3,729		\$3,729
Traffic/Transportation	36	3.003 %	\$3,533		\$3,533	\$371	\$3,904
Planning	22	1.835 %	\$2,159		\$2,159	\$227	\$2,386
Fire Administration	79	6.590 %	\$7,752		\$7,752	\$814	\$8,566
Total	<u>1,199</u>	<u>100.000 %</u>	<u>\$117,664</u>		<u>\$117,664</u>	<u>\$10,595</u>	<u>\$128,259</u>

(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 %	\$14,411		\$14,411	\$1,298	\$15,709
Total	1	100.000 %	\$14,411		\$14,411	\$1,298	\$15,709

(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 %	\$9,289		\$9,289	\$836	\$10,125
Total	1	100.000 %	\$9,289		\$9,289	\$836	\$10,125

(A) Alloc basis: Direct Allocation to Landfill 6804

Source: Treasurer

Carson City, Nevada - Full Cost Allocation

Treasurer
Detail allocation of
JAC Collections

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Carson City Transit	1	100.000 %	\$1,689		\$1,689	\$152	\$1,841
Total	1	100.000 %	\$1,689		\$1,689	\$152	\$1,841

(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 %	\$1,576		\$1,576	\$142	\$1,718
Total	1	100.000 %	\$1,576		\$1,576	\$142	\$1,718

(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 %	\$1,860		\$1,860	\$168	\$2,028
Total	1	100.000 %	\$1,860		\$1,860	\$168	\$2,028

(A) Alloc basis: Direct Allocation to Juvenile Probation

Source:

Carson City, Nevada - Full Cost Allocation

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	\$194	\$194								
Clerk	\$5,354			\$1,625	\$3,729					
Recorder	\$18,741			\$5,689	\$13,052					
Human Resources	\$1,718								\$1,718	
Assessor	\$5,917			\$1,796	\$4,121					
Planning	\$3,426			\$1,040	\$2,386					
Business License	\$4,826			\$1,465	\$3,361					
Sheriff Administration	\$5,450			\$1,654	\$3,796					
Fire Administration	\$12,301			\$3,735	\$8,566					
Fire Operations										
Juvenile Court										
Juvenile Probation	\$3,117			\$330	\$759					\$2,028
Justice Court	\$16,194			\$4,916	\$11,278					
Alternative Sentencing	\$6,385			\$1,938	\$4,447					
Parks Administration	\$1,268	\$1,268								
Recreation	\$4,049			\$1,229	\$2,820					
Library	\$1,245			\$378	\$867					
Health	\$17,439			\$5,294	\$12,145					
Landfill Administration	\$23,470	\$422		\$3,923	\$9,000		\$10,125			
Capital Projects	\$1,057	\$1,057								
Carson City Transit	\$5,733			\$1,181	\$2,711			\$1,841		
Traffic/Transportation	\$21,315			\$1,702	\$3,904	\$15,709				
Regional Transportation	\$1,691	\$1,691								
V&T Spec. Infrastructure	\$1,691	\$1,691								
911 Surcharge	\$423	\$423								
Stormwater Drainage	\$64,287	\$1,479	\$53,776	\$2,742	\$6,290					
Sewer Operation	\$66,344	\$3,382	\$53,775	\$2,789	\$6,398					
Water	\$67,389	\$3,804	\$53,775	\$2,978	\$6,832					
Building Permits	\$6,072			\$1,843	\$4,229					
Cemetery	\$312			\$95	\$217					
School Debt Service	\$2,959	\$2,959								
All Other	\$26,182	\$1,268		\$7,563	\$17,351					
Total	\$396,549	\$19,638	\$161,326	\$55,905	\$128,259	\$15,709	\$10,125	\$1,841	\$1,718	\$2,028

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.

Carson City, Nevada - Full Cost Allocation

District Attorney
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$2,329,494			\$2,329,494
Allocated additions:				
1 - Building Use Charge	\$69,430		\$69,430	
2 - Equipment Use Charge	\$5,068		\$5,068	
1010100 - Board of Supervisors	\$5,499	\$5,944	\$11,443	
1010215 - Public Safety Complex	\$37,895	\$1,042	\$38,937	
1010600 - City Manager		\$18,667	\$18,667	
1010701 - Finance		\$14,897	\$14,897	
1010705 - Human Resources		\$4,129	\$4,129	
1010710 - Information Technology		\$59,313	\$59,313	
1010720 - Purchasing		\$1,205	\$1,205	
1010800 - Internal Auditor		\$2,722	\$2,722	
1015034 - Facilities Maintenance		\$22,834	\$22,834	
Total allocated additions:	<u>\$117,892</u>	<u>\$130,753</u>	<u>\$248,645</u>	<u>\$248,645</u>
Total to be allocated	<u>\$2,447,386</u>	<u>\$130,753</u>		<u>\$2,578,139</u>

Carson City, Nevada - Full Cost Allocation

District Attorney
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Departmental Support</u>	<u>Prosecution</u>
<u>Wages & Benefits</u>				
SALARIES & WAGES	\$1,452,892	\$175,073	\$425,552	\$852,267
FRINGE BENEFITS	\$633,865	\$76,381	\$185,659	\$371,825
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$75,653	\$9,116	\$22,159	\$44,378
PROSECUTION SERVICE & SUPPLIES	\$23,342			\$23,342
ELLECTED OFFICIAL SAL/BEN	\$143,742	\$17,321	\$42,102	\$84,319
Departmental Expenditures	\$2,329,494	\$277,891	\$675,472	\$1,376,131
Additions: 1st				
Other	\$117,892	\$117,892		
Functional Cost	\$2,447,386	\$395,783	\$675,472	\$1,376,131
Reallocate Admin		(\$395,783)	\$130,308	\$265,475
Allocable Costs	\$2,447,386		\$805,780	\$1,641,606
Unallocated	(\$1,641,606)			(\$1,641,606)
1st Allocation	\$805,780		\$805,780	
Additions: 2nd				
Other	\$130,753	\$130,753		
Functional Cost	\$130,753	\$130,753		
Reallocate Admin		(\$130,753)	\$43,049	\$87,704
Allocable Costs	\$130,753		\$43,049	\$87,704
Unallocated	(\$87,704)			(\$87,704)
2nd Allocation	\$43,049		\$43,049	
Total allocated	\$848,829		\$848,829	

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	251	8.569 %	\$69,051		\$69,051		\$69,051
Recorder	23	0.785 %	\$6,327		\$6,327		\$6,327
City Manager	444	15.159 %	\$122,146		\$122,146	\$7,199	\$129,345
Human Resources	249	8.501 %	\$68,501		\$68,501	\$4,037	\$72,538
Purchasing	107	3.653 %	\$29,436		\$29,436	\$1,735	\$31,171
Sheriff Administration	123	4.199 %	\$33,838		\$33,838	\$1,994	\$35,832
Fire Administration	66	2.253 %	\$18,157		\$18,157	\$1,070	\$19,227
Public Works	49	1.673 %	\$13,480		\$13,480	\$795	\$14,275
Library	57	1.946 %	\$15,681		\$15,681	\$924	\$16,605
Health	75	2.561 %	\$20,633		\$20,633	\$1,216	\$21,849
Carson City Transit	6	0.205 %	\$1,651		\$1,651	\$97	\$1,748
Regional Transportation	37	1.263 %	\$10,179		\$10,179	\$600	\$10,779
Finance	86	2.936 %	\$23,659		\$23,659	\$1,394	\$25,053
Planning	180	6.145 %	\$49,519		\$49,519	\$2,919	\$52,438
Street Maintenance	14	0.478 %	\$3,851		\$3,851	\$227	\$4,078
Stormwater Drainage	3	0.102 %	\$825		\$825	\$49	\$874
Sewer Operation	55	1.878 %	\$15,131		\$15,131	\$892	\$16,023
Water	10	0.341 %	\$2,751		\$2,751	\$162	\$2,913
Building Permits	3	0.102 %	\$825		\$825	\$49	\$874
Insurance Fund	31	1.058 %	\$8,528		\$8,528	\$503	\$9,031
Redevelopment	23	0.785 %	\$6,327		\$6,327	\$373	\$6,700
Information Technology	25	0.854 %	\$6,878		\$6,878	\$405	\$7,283
Quality of Life	64	2.185 %	\$17,607		\$17,607	\$1,038	\$18,645
Parks Administration	34	1.161 %	\$9,354		\$9,354	\$551	\$9,905
Workers Compensation Ins	8	0.273 %	\$2,201		\$2,201	\$130	\$2,331
Assessor	30	1.024 %	\$8,253		\$8,253	\$486	\$8,739
Juvenile Court	873	29.805 %	\$240,166		\$240,166	\$14,155	\$254,321
CC Sanitary Landfill	3	0.106 %	\$825		\$825	\$49	\$874
Total	2,929	100.000 %	\$805,780		\$805,780	\$43,049	\$848,829

(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	\$69,051	\$69,051
Recorder	\$6,327	\$6,327
City Manager	\$129,345	\$129,345
Finance	\$25,053	\$25,053
Human Resources	\$72,538	\$72,538
Information Technology	\$7,283	\$7,283
Purchasing	\$31,171	\$31,171
Public Works	\$14,275	\$14,275
Assessor	\$8,739	\$8,739
Planning	\$52,438	\$52,438
Sheriff Administration	\$35,832	\$35,832
Fire Administration	\$19,227	\$19,227
Juvenile Court	\$254,321	\$254,321
Parks Administration	\$9,905	\$9,905
Library	\$16,605	\$16,605
Health	\$21,849	\$21,849
Carson City Transit	\$1,748	\$1,748
Regional Transportation	\$10,779	\$10,779
Quality of Life	\$18,645	\$18,645
Street Maintenance	\$4,078	\$4,078
Stormwater Drainage	\$874	\$874
Sewer Operation	\$16,023	\$16,023
Water	\$2,913	\$2,913
Building Permits	\$874	\$874
CC Sanitary Landfill	\$874	\$874
Workers Compensation Ins	\$2,331	\$2,331
Insurance Fund	\$9,031	\$9,031
Redevelopment	\$6,700	\$6,700
Total	<u>\$848,829</u>	<u>\$848,829</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.

Carson City, Nevada - Full Cost Allocation

City Manager
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$649,473			\$649,473
Allocated additions:				
1 - Building Use Charge	\$13,948		\$13,948	
2 - Equipment Use Charge	\$687		\$687	
1010100 - Board of Supervisors	\$1,533	\$1,657	\$3,190	
1010500 - District Attorney	\$122,146	\$7,199	\$129,345	
1010701 - Finance		\$4,460	\$4,460	
1010705 - Human Resources		\$1,061	\$1,061	
1010710 - Information Technology		\$7,647	\$7,647	
1010720 - Purchasing		\$358	\$358	
1010730 - City Hall		\$13,283	\$13,283	
1010800 - Internal Auditor		\$759	\$759	
1015034 - Facilities Maintenance		\$21,994	\$21,994	
Total allocated additions:	<u>\$138,314</u>	<u>\$58,418</u>	<u>\$196,732</u>	<u>\$196,732</u>
Total to be allocated	<u>\$787,787</u>	<u>\$58,418</u>		<u>\$846,205</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	\$363,089		\$363,089
FRINGE BENEFITS	\$147,454		\$147,454
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$88,186		\$88,186
LOBBYIST	\$50,744		\$50,744
Departmental Expenditures	<u>\$649,473</u>		<u>\$649,473</u>
Additions: 1st			
Other	\$138,314	\$138,314	
Functional Cost	<u>\$787,787</u>	<u>\$138,314</u>	<u>\$649,473</u>
Reallocate Admin		(\$138,314)	<u>\$138,314</u>
Allocable Costs	<u>\$787,787</u>		<u>\$787,787</u>
1st Allocation	<u>\$787,787</u>		<u>\$787,787</u>
Additions: 2nd			
Other	\$58,418	\$58,418	
Functional Cost	<u>\$58,418</u>	<u>\$58,418</u>	
Reallocate Admin		(\$58,418)	<u>\$58,418</u>
Allocable Costs	<u>\$58,418</u>		<u>\$58,418</u>
2nd Allocation	<u>\$58,418</u>		<u>\$58,418</u>
Total allocated	<u>\$846,205</u>		<u>\$846,205</u>

Carson City, Nevada - Full Cost Allocation

City Manager
Detail allocation of
City Manager

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	230,102	0.234 %	\$1,844		\$1,844		\$1,844
Clerk	272,186	0.277 %	\$2,181		\$2,181		\$2,181
Recorder	512,214	0.521 %	\$4,104		\$4,104		\$4,104
Public Safety Complex	252,458	0.257 %	\$2,023		\$2,023		\$2,023
Elections	238,295	0.242 %	\$1,909		\$1,909	\$148	\$2,057
Treasurer	504,419	0.513 %	\$4,042		\$4,042		\$4,042
Assessor	750,464	0.763 %	\$6,014		\$6,014	\$465	\$6,479
District Attorney	2,329,494	2.369 %	\$18,667		\$18,667		\$18,667
Public Defender	1,558,341	1.585 %	\$12,487		\$12,487	\$966	\$13,453
Economic Development	678,320	0.690 %	\$5,435		\$5,435	\$421	\$5,856
Finance	788,850	0.802 %	\$6,321		\$6,321	\$489	\$6,810
Human Resources	321,886	0.327 %	\$2,579		\$2,579	\$200	\$2,779
Information Technology	1,719,339	1.749 %	\$13,777		\$13,777	\$1,066	\$14,843
Geographic Information Systems	270,305	0.275 %	\$2,166		\$2,166	\$168	\$2,334
Purchasing	113,486	0.115 %	\$909		\$909	\$70	\$979
City Hall	76,393	0.078 %	\$612		\$612	\$47	\$659
Welfare	248,984	0.253 %	\$1,995		\$1,995	\$154	\$2,149
Internal Auditor	100,908	0.103 %	\$809		\$809	\$63	\$872
Planning	606,774	0.617 %	\$4,862		\$4,862	\$376	\$5,238
Business License	108,527	0.110 %	\$870		\$870	\$67	\$937
Sheriff Administration	1,044,195	1.062 %	\$8,367		\$8,367	\$647	\$9,014
Sheriff Operations	6,195,720	6.302 %	\$49,647		\$49,647	\$3,842	\$53,489
Sheriff General Services	696,576	0.709 %	\$5,582		\$5,582	\$432	\$6,014
Detention Facility	4,179,325	4.251 %	\$33,490		\$33,490	\$2,591	\$36,081
Dispatch	1,900,013	1.933 %	\$15,225		\$15,225	\$1,178	\$16,403
Trinet Grant	65,881	0.067 %	\$528		\$528	\$41	\$569
Fire Administration	494,304	0.503 %	\$3,961		\$3,961	\$307	\$4,268
Fire Operations	7,581,747	7.712 %	\$60,754		\$60,754	\$4,701	\$65,455
Fire Prevention	421,049	0.428 %	\$3,374		\$3,374	\$261	\$3,635
Fire Training	267,897	0.272 %	\$2,147		\$2,147	\$166	\$2,313
Emergency Management	238,586	0.243 %	\$1,912		\$1,912	\$148	\$2,060
Public Works	2,160,792	2.198 %	\$17,315		\$17,315	\$1,340	\$18,655
Juvenile Court	481,530	0.490 %	\$3,859		\$3,859	\$299	\$4,158
Juvenile Probation	1,469,975	1.495 %	\$11,779		\$11,779	\$911	\$12,690
Juvenile Detention	1,545,151	1.572 %	\$12,382		\$12,382	\$958	\$13,340
Justice Court	3,858,054	3.924 %	\$30,915		\$30,915	\$2,392	\$33,307
Alternative Sentencing	1,065,266	1.084 %	\$8,536		\$8,536	\$661	\$9,197
Parks Administration	676,604	0.688 %	\$5,422		\$5,422	\$420	\$5,842
Park Maintenance	1,143,290	1.163 %	\$9,161		\$9,161	\$709	\$9,870
Grants, Gifts, Donations	68,852	0.070 %	\$552		\$552	\$43	\$595
Swimming Pool	665,589	0.677 %	\$5,333		\$5,333	\$413	\$5,746

Carson City, Nevada - Full Cost Allocation

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	321,100	0.327 %	\$2,573		\$2,573	\$199	\$2,772
Recreation	373,984	0.380 %	\$2,997		\$2,997	\$232	\$3,229
Sports	372,321	0.379 %	\$2,983		\$2,983	\$231	\$3,214
Library	1,594,933	1.622 %	\$12,780		\$12,780	\$989	\$13,769
Health	509,813	0.519 %	\$4,085		\$4,085	\$316	\$4,401
Landfill Administration	1,447,755	1.473 %	\$11,601		\$11,601	\$898	\$12,499
Animal Services	705,852	0.718 %	\$5,656		\$5,656	\$438	\$6,094
Cooperative Extension	177,633	0.181 %	\$1,423		\$1,423	\$110	\$1,533
Supplemental Indigent	1,107,893	1.127 %	\$8,878		\$8,878	\$687	\$9,565
Senior Citizens	439,365	0.447 %	\$3,521		\$3,521	\$272	\$3,793
Carson City Transit	1,092,251	1.111 %	\$8,752		\$8,752	\$677	\$9,429
Library Gift	147,746	0.150 %	\$1,184		\$1,184	\$92	\$1,276
Administrative Assessment	43,989	0.045 %	\$352		\$352	\$27	\$379
Traffic/Transportation	52,262	0.053 %	\$419		\$419	\$32	\$451
Regional Transportation	342,230	0.348 %	\$2,742		\$2,742	\$212	\$2,954
Quality of Life	812,626	0.827 %	\$6,512		\$6,512	\$504	\$7,016
Street Maintenance	3,821,891	3.888 %	\$30,625		\$30,625	\$2,370	\$32,995
Grant Fund	3,424,572	3.483 %	\$27,442		\$27,442	\$2,123	\$29,565
Commissary Fund	198,980	0.202 %	\$1,594		\$1,594	\$123	\$1,717
Ambulance	3,111,689	3.165 %	\$24,934		\$24,934	\$1,929	\$26,863
Stormwater Drainage	318,021	0.323 %	\$2,548		\$2,548	\$197	\$2,745
Sewer Operation	4,091,417	4.162 %	\$32,785		\$32,785	\$2,537	\$35,322
Water	6,944,293	7.064 %	\$55,646		\$55,646	\$4,306	\$59,952
Building Permits	885,238	0.900 %	\$7,094		\$7,094	\$549	\$7,643
Cemetery	211,186	0.215 %	\$1,692		\$1,692	\$131	\$1,823
Fleet Management	1,319,361	1.342 %	\$10,572		\$10,572	\$818	\$11,390
Group Medical Insurance	1,965,411	1.999 %	\$15,749		\$15,749	\$1,219	\$16,968
Workers Compensation Ins	1,869,647	1.902 %	\$14,982		\$14,982	\$1,159	\$16,141
Insurance Fund	1,437,033	1.462 %	\$11,515		\$11,515	\$891	\$12,406
Redevelopment	209,012	0.213 %	\$1,675		\$1,675	\$130	\$1,805
Redevelopment Revolving	129,519	0.132 %	\$1,038		\$1,038	\$80	\$1,118
Tourism Authority	1,564,191	1.591 %	\$12,534		\$12,534	\$970	\$13,504
Tricounty Railway	244,483	0.249 %	\$1,959		\$1,959	\$152	\$2,111
Sub-Conservancy District	1,347,628	1.371 %	\$10,799		\$10,799	\$836	\$11,635
Controller Trust Fund	12,400	0.013 %	\$99		\$99	\$8	\$107
Medical	555,146	0.565 %	\$4,448		\$4,448	\$344	\$4,792
Environmental Health	483,061	0.491 %	\$3,871		\$3,871	\$300	\$4,171
Investigations	2,234,963	2.273 %	\$17,909		\$17,909	\$1,386	\$19,295
Justice Court	368,498	0.375 %	\$2,953		\$2,953	\$228	\$3,181
Ice Rink	64,334	0.065 %	\$516		\$516	\$40	\$556
Northgate	28,825	0.029 %	\$231		\$231	\$18	\$249

Carson City, Nevada - Full Cost Allocation

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>
Capital Projects	672,607	0.684 %	\$5,390		\$5,390	\$417	\$5,807
911 Surcharge	209,959	0.214 %	\$1,682		\$1,682	\$130	\$1,812
Wildland Fire Management	375,305	0.382 %	\$3,007		\$3,007	\$233	\$3,240
Facilities Maintenance	1,339,720	1.363 %	\$10,735		\$10,735	\$831	\$11,566
Pulbic Guardian	172,487	0.175 %	\$1,382		\$1,382	\$107	\$1,489
Chartered Admin	926,671	0.943 %	\$7,426		\$7,426	\$575	\$8,001
V&T Spec. Infrastructure	1,075	0.001 %	\$9		\$9	\$1	\$10
Infrastructure Tax	31,052	0.032 %	\$249		\$249	\$19	\$268
Multi Purp Athletic Ctr	39,826	0.041 %	\$319		\$319	\$25	\$344
SART	12,803	0.013 %	\$103		\$103	\$8	\$111
Youth Sports Assoc	86,388	0.088 %	\$692		\$692	\$54	\$746
NV Fair	159,313	0.160 %	\$1,278		\$1,278	\$98	\$1,376
Total	98,311,899	100.000 %	\$787,787		\$787,787	\$58,418	\$846,205

(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	\$1,844	\$1,844
Clerk	\$2,181	\$2,181
Recorder	\$4,104	\$4,104
Public Safety Complex	\$2,023	\$2,023
Treasurer	\$4,042	\$4,042
District Attorney	\$18,667	\$18,667
Finance	\$6,810	\$6,810
Human Resources	\$2,779	\$2,779
Information Technology	\$14,843	\$14,843
Purchasing	\$979	\$979
City Hall	\$659	\$659
Internal Auditor	\$872	\$872
Dispatch	\$16,403	\$16,403
Public Works	\$18,655	\$18,655
Facilities Maintenance	\$11,566	\$11,566
Elections	\$2,057	\$2,057
Pulbic Guardian	\$1,489	\$1,489
Assessor	\$6,479	\$6,479
Public Defender	\$13,453	\$13,453
Economic Development	\$5,856	\$5,856
Geographic Information Systems	\$2,334	\$2,334
Northgate	\$249	\$249
Welfare	\$2,149	\$2,149
SART	\$111	\$111
Planning	\$5,238	\$5,238
Business License	\$937	\$937
Chartered Admin	\$8,001	\$8,001
Sheriff Administration	\$9,014	\$9,014
Investigations	\$19,295	\$19,295
Sheriff Operations	\$53,489	\$53,489
Sheriff General Services	\$6,014	\$6,014
Detention Facility	\$36,081	\$36,081
Trinet Grant	\$569	\$569
Fire Administration	\$4,268	\$4,268
Fire Operations	\$65,455	\$65,455
Fire Prevention	\$3,635	\$3,635
Fire Training	\$2,313	\$2,313
Emergency Management	\$2,060	\$2,060
Wildland Fire Management	\$3,240	\$3,240
Juvenile Court	\$4,158	\$4,158
Juvenile Probation	\$12,690	\$12,690
Juvenile Detention	\$13,340	\$13,340

**City Manager
Departmental Cost
Allocation Summary**

	Total	City Manager
Justice Court	\$33,307	\$33,307
Alternative Sentencing	\$9,197	\$9,197
Justice Court	\$3,181	\$3,181
Parks Administration	\$5,842	\$5,842
Park Maintenance	\$9,870	\$9,870
Grants, Gifts, Donations	\$595	\$595
Youth Sports Assoc	\$746	\$746
NV Fair	\$1,376	\$1,376
Multi Purp Athletic Ctr	\$344	\$344
Swimming Pool	\$5,746	\$5,746
Community Center	\$2,772	\$2,772
Recreation	\$3,229	\$3,229
Ice Rink	\$556	\$556
Sports	\$3,214	\$3,214
Library	\$13,769	\$13,769
Health	\$4,401	\$4,401
Landfill Administration	\$12,499	\$12,499
Medical	\$4,792	\$4,792
Environmental Health	\$4,171	\$4,171
Animal Services	\$6,094	\$6,094
Cooperative Extension	\$1,533	\$1,533
Supplemental Indigent	\$9,565	\$9,565
Capital Projects	\$5,807	\$5,807
Senior Citizens	\$3,793	\$3,793
Carson City Transit	\$9,429	\$9,429
Library Gift	\$1,276	\$1,276
Administrative Assessment	\$379	\$379
Traffic/Transportation	\$451	\$451
Regional Transportation	\$2,954	\$2,954
V&T Spec. Infrastructure	\$10	\$10
Quality of Life	\$7,016	\$7,016
Street Maintenance	\$32,995	\$32,995
Infrastructure Tax	\$268	\$268
Grant Fund	\$29,565	\$29,565
Commissary Fund	\$1,717	\$1,717
911 Surcharge	\$1,812	\$1,812
Ambulance	\$26,863	\$26,863
Stormwater Drainage	\$2,745	\$2,745
Sewer Operation	\$35,322	\$35,322
Water	\$59,952	\$59,952
Building Permits	\$7,643	\$7,643
Cemetery	\$1,823	\$1,823

City Manager
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Manager</u>
Fleet Management	\$11,390	\$11,390
Group Medical Insurance	\$16,968	\$16,968
Workers Compensation Ins	\$16,141	\$16,141
Insurance Fund	\$12,406	\$12,406
Redevelopment	\$1,805	\$1,805
Redevelopment Revolving	\$1,118	\$1,118
Tourism Authority	\$13,504	\$13,504
Tricounty Railway	\$2,111	\$2,111
Sub-Conservancy District	\$11,635	\$11,635
Controller Trust Fund	\$107	\$107
Total	<u>\$846,205</u>	<u>\$846,205</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.
- **CDBG/CSSG Grants** – These costs are related to grant administration for the CDBG and CSSG grants. As salary is reimbursed by the grants, costs are identified but not allocated.

Prepared by:

Carson City, Nevada - Full Cost Allocation

Finance
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$825,322			\$825,322
Allocated additions:				
1 - Building Use Charge	\$6,585		\$6,585	
2 - Equipment Use Charge	\$860		\$860	
1010100 - Board of Supervisors	\$1,862	\$2,013	\$3,875	
1010500 - District Attorney	\$23,659	\$1,394	\$25,053	
1010600 - City Manager	\$6,321	\$489	\$6,810	
1010705 - Human Resources		\$10,243	\$10,243	
1010710 - Information Technology		\$52,117	\$52,117	
1010720 - Purchasing		\$5,382	\$5,382	
1010730 - City Hall		\$9,717	\$9,717	
1010800 - Internal Auditor		\$922	\$922	
1015034 - Facilities Maintenance		\$10,383	\$10,383	
Total allocated additions:	<u>\$39,287</u>	<u>\$92,660</u>	<u>\$131,947</u>	<u>\$131,947</u>
Departmental cost adjustments:				
SALARIES - DIRECT BILL	\$185,713			
Total departmental cost adjustments:	<u>\$185,713</u>			<u>\$185,713</u>
Total to be allocated	<u>\$1,050,322</u>	<u>\$92,660</u>		<u>\$1,142,982</u>

Carson City, Nevada - Full Cost Allocation

Finance
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Payroll</u>	<u>Budget</u>	<u>Accounts Payable</u>	<u>Accounting</u>	<u>Debt Management</u>	<u>Contracts</u>	<u>Workers Compensation</u>	<u>General Liability</u>
<u>Wages & Benefits</u>										
SALARIES & WAGES	\$520,394	\$45,170	\$52,456	\$89,716	\$101,008	\$82,430	\$41,215	\$30,807	\$21,024	\$21,024
FRINGE BENEFITS	\$208,361	\$18,086	\$21,003	\$35,921	\$40,443	\$33,004	\$16,502	\$12,335	\$8,418	\$8,418
<u>Other Expense and Cost</u>										
SERVICES & SUPPLIES	\$26,488	\$2,469	\$2,866	\$4,903	\$5,518	\$4,503	\$2,252	\$1,682	\$1,147	\$1,148
AUDITING FEES	\$48,874									
PROFESSIONAL SERVICE	\$21,205		\$21,205							
Departmental Expenditures	\$825,322	\$65,725	\$97,530	\$130,540	\$146,969	\$119,937	\$59,969	\$44,824	\$30,589	\$30,590
<u>Cost Adjustments</u>										
SALARIES - DIRECT BILL	\$185,713		\$22,174	\$37,904	\$42,658	\$34,821	\$17,401	\$13,000	\$8,877	\$8,878
Additions: 1st										
Other	\$39,287		\$4,691	\$8,018	\$9,024	\$7,366	\$3,681	\$2,750	\$1,878	\$1,879
Functional Cost	\$1,050,322	\$65,725	\$124,395	\$176,462	\$198,651	\$162,124	\$81,051	\$60,574	\$41,344	\$41,347
Reallocate Admin		(\$65,725)	\$8,323	\$11,711	\$13,184	\$10,760	\$5,379	\$4,020	\$2,744	\$2,744
Allocable Costs	\$1,050,322		\$132,718	\$188,173	\$211,835	\$172,884	\$86,430	\$64,594	\$44,088	\$44,091
Unallocated	(\$53,237)									
1st Allocation	\$997,085		\$132,718	\$188,173	\$211,835	\$172,884	\$86,430	\$64,594	\$44,088	\$44,091
Additions: 2nd										
Other	\$92,660		\$11,064	\$18,912	\$21,284	\$17,374	\$8,682	\$6,486	\$4,429	\$4,429
Functional Cost	\$92,660		\$11,064	\$18,912	\$21,284	\$17,374	\$8,682	\$6,486	\$4,429	\$4,429
Allocable Costs	\$92,660		\$11,064	\$18,912	\$21,284	\$17,374	\$8,682	\$6,486	\$4,429	\$4,429
2nd Allocation	\$92,660		\$11,064	\$18,912	\$21,284	\$17,374	\$8,682	\$6,486	\$4,429	\$4,429
Total allocated	\$1,089,745		\$143,782	\$207,085	\$233,119	\$190,258	\$95,112	\$71,080	\$48,517	\$48,520

Finance
Schedule of costs to be
allocated by function

Audit Fees CDBG/CSSG
 Grants

<u>Wages & Benefits</u>		
SALARIES & WAGES		\$35,544
FRINGE BENEFITS		\$14,231
<u>Other Expense and Cost</u>		
SERVICES & SUPPLIES		
AUDITING FEES	\$48,874	
PROFESSIONAL SERVICE		
Departmental Expenditures	<u>\$48,874</u>	<u>\$49,775</u>
<u>Cost Adjustments</u>		
SALARIES - DIRECT BILL		
Additions: 1st		
Other		
Functional Cost	<u>\$48,874</u>	<u>\$49,775</u>
Reallocate Admin	\$3,398	\$3,462
Allocable Costs	<u>\$52,272</u>	<u>\$53,237</u>
Unallocated		(\$53,237)
1st Allocation	<u>\$52,272</u>	
Additions: 2nd		
Other		
Functional Cost		
Allocable Costs		
2nd Allocation		
Total allocated	<u>\$52,272</u>	

Carson City, Nevada - Full Cost Allocation

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	0.604 %	\$801		\$801		\$801
Clerk	5	0.604 %	\$801		\$801		\$801
Treasurer	7	0.845 %	\$1,122		\$1,122		\$1,122
Elections	5	0.604 %	\$801		\$801	\$71	\$872
Recorder	7	0.845 %	\$1,122		\$1,122		\$1,122
Assessor	8	0.966 %	\$1,282		\$1,282	\$114	\$1,396
District Attorney	23	2.778 %	\$3,687		\$3,687		\$3,687
City Manager	4	0.483 %	\$641		\$641		\$641
Human Resources	6	0.725 %	\$962		\$962	\$85	\$1,047
Information Technology	11	1.329 %	\$1,763		\$1,763	\$157	\$1,920
Purchasing	1	0.121 %	\$160		\$160	\$14	\$174
Planning	8	0.966 %	\$1,282	(\$4,257)	(\$2,975)	\$114	(\$2,861)
Sheriff Administration	8	0.966 %	\$1,282		\$1,282	\$114	\$1,396
Sheriff Operations	47	5.676 %	\$7,534		\$7,534	\$669	\$8,203
Sheriff General Services	8	0.966 %	\$1,282		\$1,282	\$114	\$1,396
Detention Facility	35	4.227 %	\$5,610		\$5,610	\$498	\$6,108
Dispatch	19	2.295 %	\$3,045		\$3,045	\$271	\$3,316
Trinet Grant	1	0.121 %	\$160		\$160	\$14	\$174
Fire Administration	4	0.483 %	\$641		\$641	\$57	\$698
Fire Operations	38	4.589 %	\$6,091		\$6,091	\$541	\$6,632
Fire Prevention	7	0.845 %	\$1,122		\$1,122	\$100	\$1,222
Fire Training	3	0.362 %	\$481		\$481	\$43	\$524
Juvenile Court	6	0.725 %	\$962		\$962	\$85	\$1,047
Juvenile Probation	13	1.570 %	\$2,084		\$2,084	\$185	\$2,269
Juvenile Detention	15	1.812 %	\$2,404		\$2,404	\$214	\$2,618
Justice Court	29	3.502 %	\$4,648		\$4,648	\$413	\$5,061
Alternative Sentencing	16	1.932 %	\$2,565		\$2,565	\$228	\$2,793
Parks Administration	7	0.845 %	\$1,122		\$1,122	\$100	\$1,222
Park Maintenance	10	1.208 %	\$1,603		\$1,603	\$142	\$1,745
Swimming Pool	72	8.696 %	\$11,541		\$11,541	\$1,025	\$12,566
Community Center	13	1.570 %	\$2,084		\$2,084	\$185	\$2,269
Recreation	38	4.589 %	\$6,091		\$6,091	\$541	\$6,632
Sports	48	5.797 %	\$7,694		\$7,694	\$683	\$8,377
Library	25	3.019 %	\$4,007		\$4,007	\$356	\$4,363
Health	38	4.589 %	\$6,091		\$6,091	\$541	\$6,632
Senior Citizens	3	0.362 %	\$481		\$481	\$43	\$524
Street Maintenance	20	2.415 %	\$3,206		\$3,206	\$285	\$3,491
Stormwater Drainage	7	0.845 %	\$1,122	(\$7,088)	(\$5,966)	\$100	(\$5,866)
Sewer Operation	22	2.657 %	\$3,526	(\$14,176)	(\$10,650)	\$313	(\$10,337)
Building Permits	2	0.242 %	\$321		\$321	\$28	\$349
Cemetery	2	0.242 %	\$321		\$321	\$28	\$349

Carson City, Nevada - Full Cost Allocation

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>
Fleet Management	7	0.845 %	\$1,122		\$1,122	\$100	\$1,222
Workers Compensation Ins	1	0.121 %	\$160		\$160	\$14	\$174
Public Works	29	3.502 %	\$4,648		\$4,648	\$413	\$5,061
Landfill Administration	9	1.087 %	\$1,443		\$1,443	\$128	\$1,571
Investigations	15	1.812 %	\$2,404		\$2,404	\$214	\$2,618
Facilities Maintenance	13	1.570 %	\$2,084		\$2,084	\$185	\$2,269
Wildland Fire Management	11	1.329 %	\$1,763		\$1,763	\$157	\$1,920
Group Medical Insurance	1	0.121 %	\$160	(\$10,632)	(\$10,472)	\$14	(\$10,458)
Water	19	2.295 %	\$3,045	(\$14,176)	(\$11,131)	\$271	(\$10,860)
Welfare	12	1.449 %	\$1,923		\$1,923	\$171	\$2,094
Sub-Conservancy District	18	2.174 %	\$2,885		\$2,885	\$256	\$3,141
Tourism Authority	7	0.845 %	\$1,122		\$1,122	\$100	\$1,222
Ambulance	22	2.657 %	\$3,526		\$3,526	\$313	\$3,839
Pulbic Guardian	2	0.242 %	\$321		\$321	\$28	\$349
Chartered Admin	7	0.845 %	\$1,122		\$1,122	\$100	\$1,222
Cooperative Extension	1	0.121 %	\$160		\$160	\$14	\$174
Quality of Life	5	0.604 %	\$801		\$801	\$71	\$872
Multi Purp Athletic Ctr	3	0.364 %	\$484		\$484	\$44	\$528
Subtotal	828	100.000 %	\$132,718	(\$50,329)	\$82,389	\$11,064	\$93,453
Direct Billed				\$50,329	\$50,329		\$50,329
Total	828	100.000 %	\$132,718	\$0	\$132,718	\$11,064	\$143,782

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

Source: Personnel Position Control Report

Carson City, Nevada - Full Cost Allocation

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	230,102	0.234 %	\$441		\$441		\$441
Clerk	272,186	0.277 %	\$522		\$522		\$522
Recorder	512,214	0.522 %	\$982		\$982		\$982
Public Safety Complex	252,458	0.257 %	\$484		\$484		\$484
Elections	238,295	0.243 %	\$457		\$457	\$48	\$505
Treasurer	504,419	0.514 %	\$967		\$967		\$967
Assessor	750,464	0.764 %	\$1,438		\$1,438	\$152	\$1,590
District Attorney	2,329,494	2.373 %	\$4,465		\$4,465		\$4,465
City Manager	649,473	0.662 %	\$1,245		\$1,245		\$1,245
Public Defender	1,558,341	1.587 %	\$2,987		\$2,987	\$315	\$3,302
Economic Development	678,320	0.691 %	\$1,300		\$1,300	\$137	\$1,437
Human Resources	321,886	0.328 %	\$617		\$617	\$65	\$682
Information Technology	1,719,339	1.751 %	\$3,296		\$3,296	\$348	\$3,644
Geographic Information Systems	270,305	0.275 %	\$518		\$518	\$55	\$573
Purchasing	113,486	0.116 %	\$218		\$218	\$23	\$241
City Hall	76,393	0.078 %	\$146		\$146	\$15	\$161
Welfare	248,984	0.254 %	\$477		\$477	\$50	\$527
Internal Auditor	100,908	0.103 %	\$193		\$193	\$20	\$213
Planning	606,774	0.618 %	\$1,163		\$1,163	\$123	\$1,286
Business License	108,527	0.111 %	\$208		\$208	\$22	\$230
Sheriff Administration	1,044,195	1.064 %	\$2,001		\$2,001	\$211	\$2,212
Sheriff Operations	6,195,720	6.311 %	\$11,876		\$11,876	\$1,254	\$13,130
Sheriff General Services	696,576	0.710 %	\$1,335		\$1,335	\$141	\$1,476
Detention Facility	4,179,325	4.257 %	\$8,011		\$8,011	\$846	\$8,857
Dispatch	1,900,013	1.935 %	\$3,642		\$3,642	\$385	\$4,027
Trinet Grant	65,881	0.067 %	\$126		\$126	\$13	\$139
Fire Administration	494,304	0.504 %	\$947		\$947	\$100	\$1,047
Fire Operations	7,581,747	7.723 %	\$14,532		\$14,532	\$1,535	\$16,067
Fire Prevention	421,049	0.429 %	\$807		\$807	\$85	\$892
Fire Training	267,897	0.273 %	\$513		\$513	\$54	\$567
Emergency Management	238,586	0.243 %	\$457		\$457	\$48	\$505
Public Works	2,160,792	2.201 %	\$4,142		\$4,142	\$437	\$4,579
Juvenile Court	481,530	0.490 %	\$923		\$923	\$97	\$1,020
Juvenile Probation	1,469,975	1.497 %	\$2,818		\$2,818	\$298	\$3,116
Juvenile Detention	1,545,151	1.574 %	\$2,962		\$2,962	\$313	\$3,275
Justice Court	3,858,054	3.930 %	\$7,395		\$7,395	\$781	\$8,176
Alternative Sentencing	1,065,266	1.085 %	\$2,042		\$2,042	\$216	\$2,258
Parks Administration	676,604	0.689 %	\$1,297		\$1,297	\$137	\$1,434
Park Maintenance	1,143,290	1.165 %	\$2,191		\$2,191	\$231	\$2,422
Grants, Gifts, Donations	68,852	0.070 %	\$132		\$132	\$14	\$146
Swimming Pool	665,589	0.678 %	\$1,276		\$1,276	\$135	\$1,411

Carson City, Nevada - Full Cost Allocation

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	321,100	0.327 %	\$615		\$615	\$65	\$680
Recreation	373,984	0.381 %	\$717		\$717	\$76	\$793
Sports	372,321	0.379 %	\$714		\$714	\$75	\$789
Library	1,594,933	1.625 %	\$3,057		\$3,057	\$323	\$3,380
Health	509,813	0.519 %	\$977		\$977	\$103	\$1,080
Landfill Administration	1,447,755	1.475 %	\$2,775		\$2,775	\$293	\$3,068
Animal Services	705,852	0.719 %	\$1,353		\$1,353	\$143	\$1,496
Cooperative Extension	177,633	0.181 %	\$340		\$340	\$36	\$376
Supplemental Indigent	1,107,893	1.129 %	\$2,124		\$2,124	\$224	\$2,348
Senior Citizens	439,365	0.448 %	\$842		\$842	\$89	\$931
Carson City Transit	1,092,251	1.113 %	\$2,094		\$2,094	\$221	\$2,315
Library Gift	147,746	0.150 %	\$283		\$283	\$30	\$313
Administrative Assessment	43,989	0.045 %	\$84		\$84	\$9	\$93
Traffic/Transportation	52,262	0.053 %	\$100		\$100	\$11	\$111
Regional Transportation	342,230	0.349 %	\$656		\$656	\$69	\$725
Quality of Life	812,626	0.828 %	\$1,558		\$1,558	\$165	\$1,723
Street Maintenance	3,821,891	3.893 %	\$7,326		\$7,326	\$774	\$8,100
Grant Fund	3,424,572	3.488 %	\$6,564		\$6,564	\$693	\$7,257
Commissary Fund	198,980	0.203 %	\$381		\$381	\$40	\$421
Ambulance	3,111,689	3.170 %	\$5,964		\$5,964	\$630	\$6,594
Stormwater Drainage	318,021	0.324 %	\$610		\$610	\$64	\$674
Sewer Operation	4,091,417	4.168 %	\$7,842		\$7,842	\$828	\$8,670
Water	6,944,293	7.074 %	\$13,311		\$13,311	\$1,406	\$14,717
Building Permits	885,238	0.902 %	\$1,697		\$1,697	\$179	\$1,876
Cemetery	211,186	0.215 %	\$405		\$405	\$43	\$448
Fleet Management	1,319,361	1.344 %	\$2,529		\$2,529	\$267	\$2,796
Group Medical Insurance	1,965,411	2.002 %	\$3,767		\$3,767	\$398	\$4,165
Workers Compensation Ins	1,869,647	1.904 %	\$3,584		\$3,584	\$378	\$3,962
Insurance Fund	1,437,033	1.464 %	\$2,754		\$2,754	\$291	\$3,045
Redevelopment	209,012	0.213 %	\$401		\$401	\$42	\$443
Redevelopment Revolving	129,519	0.132 %	\$248		\$248	\$26	\$274
Tourism Authority	1,564,191	1.593 %	\$2,998		\$2,998	\$317	\$3,315
Tricounty Railway	244,483	0.249 %	\$469		\$469	\$49	\$518
Sub-Conservancy District	1,347,628	1.373 %	\$2,583		\$2,583	\$273	\$2,856
Controller Trust Fund	12,400	0.013 %	\$24		\$24	\$3	\$27
Medical	555,146	0.565 %	\$1,064		\$1,064	\$112	\$1,176
Environmental Health	483,061	0.492 %	\$926		\$926	\$98	\$1,024
Investigations	2,234,963	2.277 %	\$4,284		\$4,284	\$452	\$4,736
Justice Court	368,498	0.375 %	\$706		\$706	\$75	\$781
Ice Rink	64,334	0.066 %	\$123		\$123	\$13	\$136
Northgate	28,825	0.029 %	\$55		\$55	\$6	\$61

Carson City, Nevada - Full Cost Allocation

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>
Capital Projects	672,607	0.685 %	\$1,289		\$1,289	\$136	\$1,425
911 Surcharge	209,959	0.214 %	\$402		\$402	\$43	\$445
Wildland Fire Management	375,305	0.382 %	\$719		\$719	\$76	\$795
Facilities Maintenance	1,339,720	1.365 %	\$2,568		\$2,568	\$271	\$2,839
Pulbic Guardian	172,487	0.176 %	\$331		\$331	\$35	\$366
Chartered Admin	926,671	0.944 %	\$1,776		\$1,776	\$188	\$1,964
V&T Spec. Infrastructure	1,075	0.001 %	\$2		\$2		\$2
Infrastructure Tax	31,052	0.032 %	\$60		\$60	\$6	\$66
Multi Purp Athletic Ctr	39,826	0.041 %	\$76		\$76	\$8	\$84
SART	12,803	0.013 %	\$25		\$25	\$3	\$28
Youth Sports Assoc	86,388	0.088 %	\$166		\$166	\$17	\$183
NV Fair	159,313	0.157 %	\$306		\$306	\$36	\$342
Total	<u>98,172,522</u>	<u>100.000 %</u>	<u>\$188,173</u>		<u>\$188,173</u>	<u>\$18,912</u>	<u>\$207,085</u>

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

Source: General Ledger

Carson City, Nevada - Full Cost Allocation

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	7,600	0.022 %	\$47		\$47		\$47
Clerk	13,544	0.040 %	\$84		\$84		\$84
Recorder	28,675	0.084 %	\$179		\$179		\$179
Public Safety Complex	252,458	0.742 %	\$1,572		\$1,572		\$1,572
Elections	55,171	0.162 %	\$344		\$344	\$35	\$379
Assessor	67,044	0.197 %	\$417		\$417	\$43	\$460
District Attorney	98,994	0.291 %	\$616		\$616		\$616
City Manager	138,930	0.408 %	\$865		\$865		\$865
Economic Development	678,320	1.994 %	\$4,223		\$4,223	\$432	\$4,655
Human Resources	37,603	0.111 %	\$234		\$234	\$24	\$258
Information Technology	656,578	1.930 %	\$4,088		\$4,088	\$418	\$4,506
Geographic Information Systems	270,305	0.794 %	\$1,683		\$1,683	\$172	\$1,855
Purchasing	6,908	0.020 %	\$43		\$43	\$4	\$47
City Hall	76,393	0.225 %	\$476		\$476	\$49	\$525
Welfare	90,874	0.267 %	\$566		\$566	\$58	\$624
Internal Auditor	100,908	0.297 %	\$628		\$628	\$64	\$692
Planning	39,845	0.117 %	\$248		\$248	\$25	\$273
Sheriff Administration	608,357	1.788 %	\$3,788		\$3,788	\$387	\$4,175
Sheriff Operations	391,007	1.149 %	\$2,434		\$2,434	\$249	\$2,683
Sheriff General Services	57,007	0.168 %	\$355		\$355	\$36	\$391
Detention Facility	381,843	1.122 %	\$2,377		\$2,377	\$243	\$2,620
Dispatch	144,556	0.425 %	\$900		\$900	\$92	\$992
Trinet Grant	10,460	0.031 %	\$65		\$65	\$7	\$72
Fire Administration	43,970	0.129 %	\$274		\$274	\$28	\$302
Fire Operations	397,572	1.169 %	\$2,475		\$2,475	\$253	\$2,728
Fire Training	92,346	0.271 %	\$575		\$575	\$59	\$634
Juvenile Court	77,960	0.229 %	\$485		\$485	\$50	\$535
Juvenile Probation	185,703	0.546 %	\$1,156		\$1,156	\$118	\$1,274
Juvenile Detention	106,016	0.312 %	\$660		\$660	\$67	\$727
Justice Court	438,158	1.288 %	\$2,728		\$2,728	\$279	\$3,007
Alternative Sentencing	154,183	0.453 %	\$960		\$960	\$98	\$1,058
Parks Administration	33,104	0.097 %	\$206		\$206	\$21	\$227
Park Maintenance	369,095	1.085 %	\$2,298		\$2,298	\$235	\$2,533
Grants, Gifts, Donations	20,128	0.059 %	\$125		\$125	\$13	\$138
Swimming Pool	179,633	0.528 %	\$1,118		\$1,118	\$114	\$1,232
Community Center	124,195	0.365 %	\$773		\$773	\$79	\$852
Recreation	36,376	0.107 %	\$226		\$226	\$23	\$249
Sports	151,266	0.445 %	\$942		\$942	\$96	\$1,038
Library	380,897	1.120 %	\$2,372		\$2,372	\$242	\$2,614
Health	132,425	0.389 %	\$825		\$825	\$84	\$909
Animal Services	705,852	2.075 %	\$4,395		\$4,395	\$449	\$4,844

**Finance
Detail allocation of
Accounts Payable**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Cooperative Extension	169,804	0.499 %	\$1,057		\$1,057	\$108	\$1,165
Supplemental Indigent	1,107,893	3.256 %	\$6,898		\$6,898	\$705	\$7,603
Senior Citizens	97,191	0.286 %	\$605		\$605	\$62	\$667
Carson City Transit	1,033,371	3.037 %	\$6,434		\$6,434	\$658	\$7,092
Library Gift	131,798	0.387 %	\$821		\$821	\$84	\$905
Administrative Assessment	40,487	0.119 %	\$252		\$252	\$26	\$278
Traffic/Transportation	7,087	0.021 %	\$44		\$44	\$5	\$49
Regional Transportation	111,163	0.327 %	\$692		\$692	\$71	\$763
Street Maintenance	1,866,386	5.486 %	\$11,620		\$11,620	\$1,188	\$12,808
Commissary Fund	114,190	0.336 %	\$711		\$711	\$73	\$784
Ambulance	493,171	1.450 %	\$3,071		\$3,071	\$314	\$3,385
Stormwater Drainage	104,309	0.307 %	\$649		\$649	\$66	\$715
Sewer Operation	1,791,299	5.265 %	\$11,153		\$11,153	\$1,140	\$12,293
Water	4,430,753	13.023 %	\$27,587		\$27,587	\$2,821	\$30,408
Building Permits	758,438	2.229 %	\$4,722		\$4,722	\$483	\$5,205
Cemetery	35,881	0.105 %	\$223		\$223	\$23	\$246
Fleet Management	550,088	1.617 %	\$3,425		\$3,425	\$350	\$3,775
Group Medical Insurance	1,660,160	4.879 %	\$10,336		\$10,336	\$1,057	\$11,393
Workers Compensation Ins	1,691,499	4.972 %	\$10,532		\$10,532	\$1,077	\$11,609
Insurance Fund	1,293,565	3.802 %	\$8,054		\$8,054	\$824	\$8,878
Redevelopment	88,784	0.261 %	\$553		\$553	\$57	\$610
Redevelopment Revolving	129,519	0.381 %	\$806		\$806	\$82	\$888
Tricounty Railway	244,483	0.719 %	\$1,522		\$1,522	\$156	\$1,678
Grant Fund	687,662	2.021 %	\$4,281		\$4,281	\$438	\$4,719
Emergency Management	33,429	0.098 %	\$208		\$208	\$21	\$229
Public Works	67,531	0.198 %	\$420		\$420	\$43	\$463
Quality of Life	369,557	1.086 %	\$2,301		\$2,301	\$235	\$2,536
Business License	8,086	0.024 %	\$50		\$50	\$5	\$55
Landfill Administration	654,923	1.925 %	\$4,078		\$4,078	\$417	\$4,495
Medical	450,640	1.325 %	\$2,806		\$2,806	\$287	\$3,093
Environmental Health	8,513	0.025 %	\$53		\$53	\$5	\$58
Investigations	234,154	0.688 %	\$1,458		\$1,458	\$149	\$1,607
Justice Court	368,493	1.083 %	\$2,294		\$2,294	\$235	\$2,529
Ice Rink	32,072	0.094 %	\$200		\$200	\$20	\$220
Northgate	28,825	0.085 %	\$179		\$179	\$18	\$197
Capital Projects	672,607	1.977 %	\$4,188		\$4,188	\$428	\$4,616
911 Surcharge	209,959	0.617 %	\$1,307		\$1,307	\$134	\$1,441
Public Defender	1,558,341	4.580 %	\$9,702		\$9,702	\$992	\$10,694
Wildland Fire Management	153,027	0.450 %	\$953		\$953	\$97	\$1,050
Tourism Authority	1,133,755	3.332 %	\$7,059		\$7,059	\$722	\$7,781
Facilities Maintenance	333,248	0.979 %	\$2,075		\$2,075	\$212	\$2,287

Carson City, Nevada - Full Cost Allocation

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>
Controller Trust Fund	12,400	0.036 %	\$77		\$77	\$8	\$85
Treasurer	50,175	0.147 %	\$312		\$312		\$312
V&T Spec. Infrastructure	1,075	0.003 %	\$7		\$7	\$1	\$8
Pulbic Guardian	5,779	0.017 %	\$36		\$36	\$4	\$40
Infrastructure Tax	31,052	0.091 %	\$193		\$193	\$20	\$213
Multi Purp Athletic Ctr	39,292	0.115 %	\$245		\$245	\$25	\$270
SART	9,006	0.026 %	\$56		\$56	\$6	\$62
Youth Sports Assoc	50,809	0.149 %	\$316		\$316	\$32	\$348
NV Fair	142,565	0.419 %	\$888		\$888	\$91	\$979
Fire Prevention	26,483	0.078 %	\$165		\$165	\$17	\$182
Sub-Conservancy District	856,297	2.517 %	\$5,336		\$5,336	\$546	\$5,882
Total	34,023,333	100.000 %	\$211,835		\$211,835	\$21,284	\$233,119

(A) Alloc basis: Operating Services and Supplies

Source: General Ledger

Finance
Detail allocation of
Accounting

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	230,102	0.234 %	\$405		\$405		\$405
Clerk	272,186	0.277 %	\$479		\$479		\$479
Recorder	512,214	0.522 %	\$902		\$902		\$902
Public Safety Complex	252,458	0.257 %	\$445		\$445		\$445
Elections	238,295	0.243 %	\$420		\$420	\$44	\$464
Treasurer	504,419	0.514 %	\$888		\$888		\$888
Assessor	750,464	0.764 %	\$1,322		\$1,322	\$140	\$1,462
District Attorney	2,329,494	2.373 %	\$4,102		\$4,102		\$4,102
City Manager	649,473	0.662 %	\$1,144		\$1,144		\$1,144
Public Defender	1,558,341	1.587 %	\$2,744		\$2,744	\$290	\$3,034
Economic Development	678,320	0.691 %	\$1,195		\$1,195	\$126	\$1,321
Human Resources	321,886	0.328 %	\$567		\$567	\$60	\$627
Information Technology	1,719,339	1.751 %	\$3,028		\$3,028	\$320	\$3,348
Geographic Information Systems	270,305	0.275 %	\$476		\$476	\$50	\$526
Purchasing	113,486	0.116 %	\$200		\$200	\$21	\$221
City Hall	76,393	0.078 %	\$135		\$135	\$14	\$149
Welfare	248,984	0.254 %	\$438		\$438	\$46	\$484
Internal Auditor	100,908	0.103 %	\$178		\$178	\$19	\$197
Planning	606,774	0.618 %	\$1,069		\$1,069	\$113	\$1,182
Business License	108,527	0.111 %	\$191		\$191	\$20	\$211
Sheriff Administration	1,044,195	1.064 %	\$1,839		\$1,839	\$194	\$2,033
Sheriff Operations	6,195,720	6.311 %	\$10,911		\$10,911	\$1,152	\$12,063
Sheriff General Services	696,576	0.710 %	\$1,227		\$1,227	\$130	\$1,357
Detention Facility	4,179,325	4.257 %	\$7,360		\$7,360	\$777	\$8,137
Dispatch	1,900,013	1.935 %	\$3,346		\$3,346	\$353	\$3,699
Trinet Grant	65,881	0.067 %	\$116		\$116	\$12	\$128
Fire Administration	494,304	0.504 %	\$870		\$870	\$92	\$962
Fire Operations	7,581,747	7.723 %	\$13,352		\$13,352	\$1,410	\$14,762
Fire Prevention	421,049	0.429 %	\$741		\$741	\$78	\$819
Fire Training	267,897	0.273 %	\$472		\$472	\$50	\$522
Emergency Management	238,586	0.243 %	\$420		\$420	\$44	\$464
Public Works	2,160,792	2.201 %	\$3,805		\$3,805	\$402	\$4,207
Juvenile Court	481,530	0.490 %	\$848		\$848	\$90	\$938
Juvenile Probation	1,469,975	1.497 %	\$2,589		\$2,589	\$273	\$2,862
Juvenile Detention	1,545,151	1.574 %	\$2,721		\$2,721	\$287	\$3,008
Justice Court	3,858,054	3.930 %	\$6,794		\$6,794	\$717	\$7,511
Alternative Sentencing	1,065,266	1.085 %	\$1,876		\$1,876	\$198	\$2,074
Parks Administration	676,604	0.689 %	\$1,192		\$1,192	\$126	\$1,318
Park Maintenance	1,143,290	1.165 %	\$2,013		\$2,013	\$213	\$2,226
Grants, Gifts, Donations	68,852	0.070 %	\$121		\$121	\$13	\$134
Swimming Pool	665,589	0.678 %	\$1,172		\$1,172	\$124	\$1,296

**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>
Community Center	321,100	0.327 %	\$565		\$565	\$60	\$625
Recreation	373,984	0.381 %	\$659		\$659	\$70	\$729
Sports	372,321	0.379 %	\$656		\$656	\$69	\$725
Library	1,594,933	1.625 %	\$2,809		\$2,809	\$297	\$3,106
Health	509,813	0.519 %	\$898		\$898	\$95	\$993
Landfill Administration	1,447,755	1.475 %	\$2,550		\$2,550	\$269	\$2,819
Animal Services	705,852	0.719 %	\$1,243		\$1,243	\$131	\$1,374
Cooperative Extension	177,633	0.181 %	\$313		\$313	\$33	\$346
Supplemental Indigent	1,107,893	1.129 %	\$1,951		\$1,951	\$206	\$2,157
Senior Citizens	439,365	0.448 %	\$774		\$774	\$82	\$856
Carson City Transit	1,092,251	1.113 %	\$1,923		\$1,923	\$203	\$2,126
Library Gift	147,746	0.150 %	\$260		\$260	\$27	\$287
Administrative Assessment	43,989	0.045 %	\$77		\$77	\$8	\$85
Traffic/Transportation	52,262	0.053 %	\$92		\$92	\$10	\$102
Regional Transportation	342,230	0.349 %	\$603		\$603	\$64	\$667
Quality of Life	812,626	0.828 %	\$1,431		\$1,431	\$151	\$1,582
Street Maintenance	3,821,891	3.893 %	\$6,730		\$6,730	\$711	\$7,441
Grant Fund	3,424,572	3.488 %	\$6,031		\$6,031	\$637	\$6,668
Commissary Fund	198,980	0.203 %	\$350		\$350	\$37	\$387
Ambulance	3,111,689	3.170 %	\$5,480		\$5,480	\$579	\$6,059
Stormwater Drainage	318,021	0.324 %	\$560		\$560	\$59	\$619
Sewer Operation	4,091,417	4.168 %	\$7,205		\$7,205	\$761	\$7,966
Water	6,944,293	7.074 %	\$12,229		\$12,229	\$1,291	\$13,520
Building Permits	885,238	0.902 %	\$1,559		\$1,559	\$165	\$1,724
Cemetery	211,186	0.215 %	\$372		\$372	\$39	\$411
Fleet Management	1,319,361	1.344 %	\$2,323		\$2,323	\$245	\$2,568
Group Medical Insurance	1,965,411	2.002 %	\$3,461		\$3,461	\$366	\$3,827
Workers Compensation Ins	1,869,647	1.904 %	\$3,292		\$3,292	\$348	\$3,640
Insurance Fund	1,437,033	1.464 %	\$2,531		\$2,531	\$267	\$2,798
Redevelopment	209,012	0.213 %	\$368		\$368	\$39	\$407
Redevelopment Revolving	129,519	0.132 %	\$228		\$228	\$24	\$252
Tourism Authority	1,564,191	1.593 %	\$2,755		\$2,755	\$291	\$3,046
Tricounty Railway	244,483	0.249 %	\$431		\$431	\$45	\$476
Sub-Conservancy District	1,347,628	1.373 %	\$2,373		\$2,373	\$251	\$2,624
Controller Trust Fund	12,400	0.013 %	\$22		\$22	\$2	\$24
Medical	555,146	0.565 %	\$978		\$978	\$103	\$1,081
Environmental Health	483,061	0.492 %	\$851		\$851	\$90	\$941
Investigations	2,234,963	2.277 %	\$3,936		\$3,936	\$416	\$4,352
Justice Court	368,498	0.375 %	\$649		\$649	\$69	\$718
Ice Rink	64,334	0.066 %	\$113		\$113	\$12	\$125
Northgate	28,825	0.029 %	\$51		\$51	\$5	\$56

Carson City, Nevada - Full Cost Allocation

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>
Capital Projects	672,607	0.685 %	\$1,184		\$1,184	\$125	\$1,309
911 Surcharge	209,959	0.214 %	\$370		\$370	\$39	\$409
Wildland Fire Management	375,305	0.382 %	\$661		\$661	\$70	\$731
Facilities Maintenance	1,339,720	1.365 %	\$2,359		\$2,359	\$249	\$2,608
Pulbic Guardian	172,487	0.176 %	\$304		\$304	\$32	\$336
Chartered Admin	926,671	0.944 %	\$1,632		\$1,632	\$172	\$1,804
V&T Spec. Infrastructure	1,075	0.001 %	\$2		\$2		\$2
Infrastructure Tax	31,052	0.032 %	\$55		\$55	\$6	\$61
Multi Purp Athletic Ctr	39,826	0.041 %	\$70		\$70	\$7	\$77
SART	12,803	0.013 %	\$23		\$23	\$2	\$25
Youth Sports Assoc	86,388	0.088 %	\$152		\$152	\$16	\$168
NV Fair	159,313	0.157 %	\$277		\$277	\$31	\$308
Total	<u>98,172,522</u>	<u>100.000 %</u>	<u>\$172,884</u>		<u>\$172,884</u>	<u>\$17,374</u>	<u>\$190,258</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 %	\$10,320		\$10,320	\$1,037	\$11,357
Debt Svc-Carson City	10	14.925 %	\$12,900		\$12,900	\$1,296	\$14,196
Capital Projects	12	17.910 %	\$15,480		\$15,480	\$1,555	\$17,035
Quality of Life	12	17.910 %	\$15,480		\$15,480	\$1,555	\$17,035
Senior Citizens	2	2.985 %	\$2,580		\$2,580	\$259	\$2,839
V&T Spec. Infrastructure	2	2.985 %	\$2,580		\$2,580	\$259	\$2,839
All Other	19	28.358 %	\$24,510		\$24,510	\$2,462	\$26,972
911 Surcharge	2	2.987 %	\$2,580		\$2,580	\$259	\$2,839
Total	<u>67</u>	<u>100.000 %</u>	<u>\$86,430</u>		<u>\$86,430</u>	<u>\$8,682</u>	<u>\$95,112</u>

(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 %	\$64,594		\$64,594	\$6,486	\$71,080
Total	100	100.000 %	\$64,594		\$64,594	\$6,486	\$71,080

(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 %	\$44,088	(\$65,920)	(\$21,832)	\$4,429	(\$17,403)
Subtotal	100	100.000 %	\$44,088	(\$65,920)	(\$21,832)	\$4,429	(\$17,403)
Direct Billed				\$65,920	\$65,920		\$65,920
Total	<u>100</u>	<u>100.000 %</u>	<u>\$44,088</u>	<u>\$0</u>	<u>\$44,088</u>	<u>\$4,429</u>	<u>\$48,517</u>

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

Source: Finance Salary & Wage Analysis

Finance
Detail allocation of
General Liability

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Insurance Fund	100	100.000 %	\$44,091	(\$69,464)	(\$25,373)	\$4,429	(\$20,944)
Subtotal	100	100.000 %	\$44,091	(\$69,464)	(\$25,373)	\$4,429	(\$20,944)
Direct Billed				\$69,464	\$69,464		\$69,464
Total	<u>100</u>	<u>100.000 %</u>	<u>\$44,091</u>	<u>\$0</u>	<u>\$44,091</u>	<u>\$4,429</u>	<u>\$48,520</u>

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

Source: Finance Salary & Wage Analysis

Carson City, Nevada - Full Cost Allocation

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	230,102	0.383 %	\$200		\$200		\$200
Clerk	272,186	0.453 %	\$237		\$237		\$237
Recorder	512,214	0.853 %	\$446		\$446		\$446
Public Safety Complex	252,458	0.420 %	\$220		\$220		\$220
Elections	238,295	0.397 %	\$207		\$207		\$207
Treasurer	504,419	0.840 %	\$439		\$439		\$439
Assessor	750,464	1.249 %	\$653		\$653		\$653
District Attorney	2,329,494	3.877 %	\$2,027		\$2,027		\$2,027
City Manager	649,473	1.081 %	\$565		\$565		\$565
Public Defender	1,558,341	2.594 %	\$1,356		\$1,356		\$1,356
Economic Development	678,320	1.129 %	\$590		\$590		\$590
Human Resources	321,886	0.536 %	\$280		\$280		\$280
Information Technology	1,719,339	2.862 %	\$1,496		\$1,496		\$1,496
Geographic Information Systems	270,305	0.450 %	\$235		\$235		\$235
Purchasing	113,486	0.189 %	\$99		\$99		\$99
Northgate	28,825	0.048 %	\$25		\$25		\$25
City Hall	76,393	0.127 %	\$66		\$66		\$66
Welfare	248,984	0.414 %	\$217		\$217		\$217
Internal Auditor	100,908	0.168 %	\$88		\$88		\$88
Planning	611,126	1.017 %	\$532		\$532		\$532
Business License	108,527	0.181 %	\$94		\$94		\$94
Sheriff Administration	1,044,195	1.738 %	\$908		\$908		\$908
Investigations	2,234,963	3.720 %	\$1,944		\$1,944		\$1,944
Sheriff Operations	6,195,720	10.312 %	\$5,390		\$5,390		\$5,390
Sheriff General Services	696,576	1.159 %	\$606		\$606		\$606
Detention Facility	4,179,325	6.956 %	\$3,636		\$3,636		\$3,636
Dispatch	1,900,013	3.162 %	\$1,653		\$1,653		\$1,653
Trinet Grant	144,881	0.241 %	\$126		\$126		\$126
Fire Administration	494,304	0.823 %	\$430		\$430		\$430
Fire Operations	7,581,747	12.619 %	\$6,596		\$6,596		\$6,596
Fire Prevention	421,049	0.701 %	\$366		\$366		\$366
Fire Training	267,897	0.446 %	\$233		\$233		\$233
Emergency Management	303,633	0.505 %	\$264		\$264		\$264
Wildland Fire Management	375,305	0.625 %	\$327		\$327		\$327
Public Works	2,168,069	3.608 %	\$1,886		\$1,886		\$1,886
Juvenile Court	481,530	0.801 %	\$419		\$419		\$419
Juvenile Probation	1,469,975	2.447 %	\$1,279		\$1,279		\$1,279
Juvenile Detention	1,545,151	2.572 %	\$1,344		\$1,344		\$1,344
Justice Court	3,849,890	6.408 %	\$3,349		\$3,349		\$3,349
Alternative Sentencing	1,065,266	1.773 %	\$927		\$927		\$927
Justice Court	368,498	0.613 %	\$321		\$321		\$321

Carson City, Nevada - Full Cost Allocation

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	676,604	1.126 %	\$589		\$589		\$589
Park Maintenance	1,143,290	1.903 %	\$995		\$995		\$995
Grants, Gifts, Donations	68,852	0.115 %	\$60		\$60		\$60
Swimming Pool	665,589	1.108 %	\$579		\$579		\$579
Community Center	321,100	0.534 %	\$279		\$279		\$279
Recreation	373,984	0.622 %	\$325		\$325		\$325
Ice Rink	64,334	0.107 %	\$56		\$56		\$56
Sports	372,321	0.620 %	\$324		\$324		\$324
Library	1,594,933	2.655 %	\$1,388		\$1,388		\$1,388
Health	509,813	0.849 %	\$444		\$444		\$444
Landfill Administration	1,447,755	2.410 %	\$1,260		\$1,260		\$1,260
Medical	555,146	0.924 %	\$483		\$483		\$483
Environmental Health	483,061	0.804 %	\$420		\$420		\$420
Animal Services	705,852	1.175 %	\$614		\$614		\$614
Facilities Maintenance	1,339,720	2.230 %	\$1,166		\$1,166		\$1,166
Chartered Admin	926,671	1.542 %	\$806		\$806		\$806
Pulbic Guardian	172,487	0.287 %	\$150		\$150		\$150
Multi Purp Athletic Ctr	39,826	0.066 %	\$35		\$35		\$35
SART	12,803	0.021 %	\$11		\$11		\$11
Youth Sports Assoc	86,388	0.144 %	\$75		\$75		\$75
NV Fair	159,313	0.261 %	\$137		\$137		\$137
Total	<u>60,083,374</u>	<u>100.000 %</u>	<u>\$52,272</u>		<u>\$52,272</u>		<u>\$52,272</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	\$1,894	\$801	\$441	\$47	\$405				
Clerk	\$2,123	\$801	\$522	\$84	\$479				
Recorder	\$3,631	\$1,122	\$982	\$179	\$902				
Public Safety Complex	\$2,721		\$484	\$1,572	\$445				
Treasurer	\$3,728	\$1,122	\$967	\$312	\$888				
District Attorney	\$14,897	\$3,687	\$4,465	\$616	\$4,102				
City Manager	\$4,460	\$641	\$1,245	\$865	\$1,144				
Human Resources	\$2,894	\$1,047	\$682	\$258	\$627				
Information Technology	\$14,914	\$1,920	\$3,644	\$4,506	\$3,348				
Purchasing	\$71,862	\$174	\$241	\$47	\$221		\$71,080		
City Hall	\$901		\$161	\$525	\$149				
Internal Auditor	\$1,190		\$213	\$692	\$197				
Dispatch	\$13,687	\$3,316	\$4,027	\$992	\$3,699				
Public Works	\$16,196	\$5,061	\$4,579	\$463	\$4,207				
Facilities Maintenance	\$11,169	\$2,269	\$2,839	\$2,287	\$2,608				
Elections	\$2,427	\$872	\$505	\$379	\$464				
Pulbic Guardian	\$1,241	\$349	\$366	\$40	\$336				
Assessor	\$5,561	\$1,396	\$1,590	\$460	\$1,462				
Public Defender	\$18,386		\$3,302	\$10,694	\$3,034				
Economic Development	\$8,003		\$1,437	\$4,655	\$1,321				
Geographic Information Systems	\$3,189		\$573	\$1,855	\$526				
Northgate	\$339		\$61	\$197	\$56				
Welfare	\$3,946	\$2,094	\$527	\$624	\$484				
SART	\$126		\$28	\$62	\$25				
Planning	\$412	(\$2,861)	\$1,286	\$273	\$1,182				
Business License	\$590		\$230	\$55	\$211				
Chartered Admin	\$5,796	\$1,222	\$1,964		\$1,804				
Sheriff Administration	\$10,724	\$1,396	\$2,212	\$4,175	\$2,033				
Investigations	\$15,257	\$2,618	\$4,736	\$1,607	\$4,352				
Sheriff Operations	\$41,469	\$8,203	\$13,130	\$2,683	\$12,063				
Sheriff General Services	\$5,226	\$1,396	\$1,476	\$391	\$1,357				
Detention Facility	\$29,358	\$6,108	\$8,857	\$2,620	\$8,137				
Trinet Grant	\$639	\$174	\$139	\$72	\$128				
Fire Administration	\$3,439	\$698	\$1,047	\$302	\$962				
Fire Operations	\$46,785	\$6,632	\$16,067	\$2,728	\$14,762				
Fire Prevention	\$3,481	\$1,222	\$892	\$182	\$819				
Fire Training	\$2,480	\$524	\$567	\$634	\$522				
Emergency Management	\$1,462		\$505	\$229	\$464				
Wildland Fire Management	\$4,823	\$1,920	\$795	\$1,050	\$731				
Juvenile Court	\$3,959	\$1,047	\$1,020	\$535	\$938				
Juvenile Probation	\$10,800	\$2,269	\$3,116	\$1,274	\$2,862				

Finance
Departmental Cost
Allocation Summary

Audit Fees

Board of Supervisors	\$200
Clerk	\$237
Recorder	\$446
Public Safety Complex	\$220
Treasurer	\$439
District Attorney	\$2,027
City Manager	\$565
Human Resources	\$280
Information Technology	\$1,496
Purchasing	\$99
City Hall	\$66
Internal Auditor	\$88
Dispatch	\$1,653
Public Works	\$1,886
Facilities Maintenance	\$1,166
Elections	\$207
Pulbic Guardian	\$150
Assessor	\$653
Public Defender	\$1,356
Economic Development	\$590
Geographic Information Systems	\$235
Northgate	\$25
Welfare	\$217
SART	\$11
Planning	\$532
Business License	\$94
Chartered Admin	\$806
Sheriff Administration	\$908
Investigations	\$1,944
Sheriff Operations	\$5,390
Sheriff General Services	\$606
Detention Facility	\$3,636
Trinet Grant	\$126
Fire Administration	\$430
Fire Operations	\$6,596
Fire Prevention	\$366
Fire Training	\$233
Emergency Management	\$264
Wildland Fire Management	\$327
Juvenile Court	\$419
Juvenile Probation	\$1,279

Finance
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Payroll</u>	<u>Budget</u>	<u>Accounts Payable</u>	<u>Accounting</u>	<u>Debt Management</u>	<u>Contracts</u>	<u>Workers Compensation</u>	<u>General Liability</u>
Juvenile Detention	\$10,972	\$2,618	\$3,275	\$727	\$3,008				
Justice Court	\$27,104	\$5,061	\$8,176	\$3,007	\$7,511				
Alternative Sentencing	\$9,110	\$2,793	\$2,258	\$1,058	\$2,074				
Justice Court	\$4,349		\$781	\$2,529	\$718				
Parks Administration	\$4,790	\$1,222	\$1,434	\$227	\$1,318				
Park Maintenance	\$9,921	\$1,745	\$2,422	\$2,533	\$2,226				
Grants, Gifts, Donations	\$478		\$146	\$138	\$134				
Youth Sports Assoc	\$774		\$183	\$348	\$168				
NV Fair	\$1,766		\$342	\$979	\$308				
Multi Purp Athletic Ctr	\$994	\$528	\$84	\$270	\$77				
Swimming Pool	\$17,084	\$12,566	\$1,411	\$1,232	\$1,296				
Community Center	\$4,705	\$2,269	\$680	\$852	\$625				
Recreation	\$8,728	\$6,632	\$793	\$249	\$729				
Ice Rink	\$537		\$136	\$220	\$125				
Sports	\$11,253	\$8,377	\$789	\$1,038	\$725				
Library	\$14,851	\$4,363	\$3,380	\$2,614	\$3,106				
Health	\$10,058	\$6,632	\$1,080	\$909	\$993				
Landfill Administration	\$13,213	\$1,571	\$3,068	\$4,495	\$2,819				
Medical	\$5,833		\$1,176	\$3,093	\$1,081				
Environmental Health	\$2,443		\$1,024	\$58	\$941				
Animal Services	\$8,328		\$1,496	\$4,844	\$1,374				
Cooperative Extension	\$2,061	\$174	\$376	\$1,165	\$346				
Supplemental Indigent	\$12,108		\$2,348	\$7,603	\$2,157				
Capital Projects	\$24,385		\$1,425	\$4,616	\$1,309	\$17,035			
Senior Citizens	\$5,817	\$524	\$931	\$667	\$856	\$2,839			
Carson City Transit	\$11,533		\$2,315	\$7,092	\$2,126				
Library Gift	\$1,505		\$313	\$905	\$287				
Administrative Assessment	\$456		\$93	\$278	\$85				
Traffic/Transportation	\$262		\$111	\$49	\$102				
Regional Transportation	\$13,512		\$725	\$763	\$667	\$11,357			
V&T Spec. Infrastructure	\$2,851		\$2	\$8	\$2	\$2,839			
Quality of Life	\$23,748	\$872	\$1,723	\$2,536	\$1,582	\$17,035			
Street Maintenance	\$31,840	\$3,491	\$8,100	\$12,808	\$7,441				
Infrastructure Tax	\$340		\$66	\$213	\$61				
Grant Fund	\$18,644		\$7,257	\$4,719	\$6,668				
Commissary Fund	\$1,592		\$421	\$784	\$387				
911 Surcharge	\$5,134		\$445	\$1,441	\$409	\$2,839			
Debt Svc-Carson City	\$14,196					\$14,196			
Ambulance	\$19,877	\$3,839	\$6,594	\$3,385	\$6,059				
Stormwater Drainage	(\$3,858)	(\$5,866)	\$674	\$715	\$619				
Sewer Operation	\$18,592	(\$10,337)	\$8,670	\$12,293	\$7,966				

Finance
Departmental Cost
Allocation Summary

Audit Fees

Juvenile Detention	\$1,344
Justice Court	\$3,349
Alternative Sentencing	\$927
Justice Court	\$321
Parks Administration	\$589
Park Maintenance	\$995
Grants, Gifts, Donations	\$60
Youth Sports Assoc	\$75
NV Fair	\$137
Multi Purp Athletic Ctr	\$35
Swimming Pool	\$579
Community Center	\$279
Recreation	\$325
Ice Rink	\$56
Sports	\$324
Library	\$1,388
Health	\$444
Landfill Administration	\$1,260
Medical	\$483
Environmental Health	\$420
Animal Services	\$614
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	

Finance
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Payroll</u>	<u>Budget</u>	<u>Accounts Payable</u>	<u>Accounting</u>	<u>Debt Management</u>	<u>Contracts</u>	<u>Workers Compensation</u>	<u>General Liability</u>
Water	\$47,785	(\$10,860)	\$14,717	\$30,408	\$13,520				
Building Permits	\$9,154	\$349	\$1,876	\$5,205	\$1,724				
Cemetery	\$1,454	\$349	\$448	\$246	\$411				
Fleet Management	\$10,361	\$1,222	\$2,796	\$3,775	\$2,568				
Group Medical Insurance	\$8,927	(\$10,458)	\$4,165	\$11,393	\$3,827				
Workers Compensation Ins	\$1,982	\$174	\$3,962	\$11,609	\$3,640			(\$17,403)	
Insurance Fund	(\$6,223)		\$3,045	\$8,878	\$2,798				(\$20,944)
Redevelopment	\$1,460		\$443	\$610	\$407				
Redevelopment Revolving	\$1,414		\$274	\$888	\$252				
Tourism Authority	\$15,364	\$1,222	\$3,315	\$7,781	\$3,046				
Tricounty Railway	\$2,672		\$518	\$1,678	\$476				
Sub-Conservancy District	\$14,503	\$3,141	\$2,856	\$5,882	\$2,624				
Controller Trust Fund	\$136		\$27	\$85	\$24				
All Other	\$26,972					\$26,972			
Subtotal	\$904,032	\$93,453	\$207,085	\$233,119	\$190,258	\$95,112	\$71,080	(\$17,403)	(\$20,944)
Direct Billed	\$185,713	\$50,329						\$65,920	\$69,464
Total	\$1,089,745	\$143,782	\$207,085	\$233,119	\$190,258	\$95,112	\$71,080	\$48,517	\$48,520

Finance
Departmental Cost
Allocation Summary

Audit Fees

Water	
Building Permits	
Cemetery	
Fleet Management	
Group Medical Insurance	
Workers Compensation Ins	
Insurance Fund	
Redevelopment	
Redevelopment Revolving	
Tourism Authority	
Tricounty Railway	
Sub-Conservancy District	
Controller Trust Fund	
All Other	
Subtotal	<u>\$52,272</u>
Direct Billed	
Total	<u>\$52,272</u>

SCHEDULE 11.01

HUMAN RESOURCES

NATURE AND EXTENT OF SERVICE

The Human Resources Department is responsible for recruitment, benefits administration, training, payroll, participation in grievance hearing and negotiations, and other special projects. The costs of the department are allocated as follows:

- **Recruitment** – These costs are time spent recruiting and on boarding qualified applicants for City employment. These costs are allocated based on the number of 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:

Carson City, Nevada - Full Cost Allocation

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>
	\$321,886			\$321,886
Allocated additions:				
1 - Building Use Charge	\$12,983		\$12,983	
1010100 - Board of Supervisors	\$760	\$821	\$1,581	
1010300 - Treasurer	\$1,576	\$142	\$1,718	
1010500 - District Attorney	\$68,501	\$4,037	\$72,538	
1010600 - City Manager	\$2,579	\$200	\$2,779	
1010701 - Finance	\$2,660	\$234	\$2,894	
1010710 - Information Technology		\$5,755	\$5,755	
1010720 - Purchasing		\$249	\$249	
1010730 - City Hall		\$12,520	\$12,520	
1010800 - Internal Auditor		\$376	\$376	
1015034 - Facilities Maintenance		\$20,471	\$20,471	
Total allocated additions:	<u>\$89,059</u>	<u>\$44,805</u>	<u>\$133,864</u>	<u>\$133,864</u>
Departmental cost adjustments:				
SALARIES - DIRECT BILL	\$141,681			
Total departmental cost adjustments:	<u>\$141,681</u>			<u>\$141,681</u>
Total to be allocated	<u><u>\$552,626</u></u>	<u><u>\$44,805</u></u>		<u><u>\$597,431</u></u>

Human Resources
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Recruitment</u>	<u>Payroll</u>	<u>Benefitis</u>	<u>Workers Compensation</u>
Wages & Benefits						
SALARIES & WAGES	\$199,347	\$58,269	\$54,163	\$18,539	\$62,256	\$6,120
FRINGE BENEFITS	\$84,936	\$24,827	\$23,077	\$7,899	\$26,526	\$2,607
Other Expense and Cost						
SERVICES & SUPPLIES	\$32,623	\$9,536	\$8,864	\$3,034	\$10,188	\$1,001
BACKGROUND SCREENING	\$4,980		\$4,980			
Departmental Expenditures	\$321,886	\$92,632	\$91,084	\$29,472	\$98,970	\$9,728
Cost Adjustments						
SALARIES - DIRECT BILL	\$141,681	\$41,413	\$38,495	\$13,176	\$44,247	\$4,350
Additions: 1st						
Other	\$89,059	\$89,059				
Functional Cost	\$552,626	\$223,104	\$129,579	\$42,648	\$143,217	\$14,078
Reallocate Admin		(\$223,104)	\$87,732	\$28,875	\$96,966	\$9,531
Allocable Costs	\$552,626		\$217,311	\$71,523	\$240,183	\$23,609
1st Allocation	\$552,626		\$217,311	\$71,523	\$240,183	\$23,609
Additions: 2nd						
Other	\$44,805	\$44,805				
Functional Cost	\$44,805	\$44,805				
Reallocate Admin		(\$44,805)	\$17,619	\$5,799	\$19,473	\$1,914
Allocable Costs	\$44,805		\$17,619	\$5,799	\$19,473	\$1,914
2nd Allocation	\$44,805		\$17,619	\$5,799	\$19,473	\$1,914
Total allocated	\$597,431		\$234,930	\$77,322	\$259,656	\$25,523

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	86	1.416 %	\$3,077		\$3,077	\$269	\$3,346
Health	197	3.244 %	\$7,049		\$7,049	\$617	\$7,666
Clerk	101	1.663 %	\$3,614		\$3,614		\$3,614
District Attorney	60	0.988 %	\$2,147		\$2,147		\$2,147
Fire Administration	416	6.850 %	\$14,886		\$14,886	\$1,303	\$16,189
Juvenile Probation	212	3.491 %	\$7,586		\$7,586	\$664	\$8,250
Library	404	6.652 %	\$14,456		\$14,456	\$1,266	\$15,722
Recreation	76	1.251 %	\$2,720		\$2,720	\$238	\$2,958
Swimming Pool	84	1.383 %	\$3,006		\$3,006	\$263	\$3,269
Public Works	367	6.043 %	\$13,132		\$13,132	\$1,150	\$14,282
Sheriff Administration	1,811	29.821 %	\$64,803		\$64,803	\$5,675	\$70,478
Community Center	13	0.214 %	\$465		\$465	\$41	\$506
Sports	69	1.136 %	\$2,469		\$2,469	\$216	\$2,685
Sewer Operation	271	4.462 %	\$9,697		\$9,697	\$849	\$10,546
Water	99	1.630 %	\$3,543		\$3,543	\$310	\$3,853
Justice Court	436	7.179 %	\$15,601		\$15,601	\$1,366	\$16,967
Finance	267	4.397 %	\$9,554		\$9,554		\$9,554
Parks Administration	381	6.274 %	\$13,633		\$13,633	\$1,194	\$14,827
Fleet Management	37	0.609 %	\$1,324		\$1,324	\$116	\$1,440
Information Technology	25	0.412 %	\$895		\$895	\$78	\$973
Park Maintenance	124	2.042 %	\$4,437		\$4,437	\$389	\$4,826
Treasurer	2	0.033 %	\$72		\$72		\$72
Sub-Conservancy District	47	0.774 %	\$1,682		\$1,682	\$147	\$1,829
Planning	24	0.395 %	\$859		\$859	\$75	\$934
Tourism Authority	49	0.807 %	\$1,753		\$1,753	\$154	\$1,907
City Manager	20	0.329 %	\$716		\$716		\$716
All Other	123	2.025 %	\$4,401		\$4,401	\$385	\$4,786
Facilities Maintenance	24	0.395 %	\$859		\$859	\$75	\$934
Traffic/Transportation	34	0.560 %	\$1,217		\$1,217	\$107	\$1,324
Landfill Administration	213	3.507 %	\$7,622		\$7,622	\$667	\$8,289
Cooperative Extension	1	0.018 %	\$36		\$36	\$5	\$41
Total	6,073	100.000 %	\$217,311		\$217,311	\$17,619	\$234,930

(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	0.602 %	\$431		\$431		\$431
Clerk	5	0.602 %	\$431		\$431		\$431
Treasurer	7	0.843 %	\$603		\$603		\$603
Elections	5	0.602 %	\$431		\$431	\$38	\$469
Recorder	7	0.843 %	\$603		\$603		\$603
Assessor	8	0.964 %	\$689		\$689	\$60	\$749
District Attorney	23	2.771 %	\$1,982		\$1,982		\$1,982
City Manager	4	0.482 %	\$345		\$345		\$345
Finance	8	0.964 %	\$689		\$689		\$689
Information Technology	11	1.325 %	\$948		\$948	\$83	\$1,031
Purchasing	1	0.120 %	\$86		\$86	\$8	\$94
Planning	8	0.964 %	\$689		\$689	\$60	\$749
Sheriff Administration	8	0.964 %	\$689		\$689	\$60	\$749
Sheriff Operations	47	5.663 %	\$4,050		\$4,050	\$354	\$4,404
Sheriff General Services	8	0.964 %	\$689		\$689	\$60	\$749
Detention Facility	35	4.217 %	\$3,016		\$3,016	\$263	\$3,279
Dispatch	19	2.289 %	\$1,637		\$1,637	\$143	\$1,780
Trinet Grant	1	0.120 %	\$86		\$86	\$8	\$94
Fire Administration	4	0.482 %	\$345		\$345	\$30	\$375
Fire Operations	38	4.578 %	\$3,275		\$3,275	\$286	\$3,561
Fire Prevention	7	0.843 %	\$603		\$603	\$53	\$656
Fire Training	3	0.361 %	\$259		\$259	\$23	\$282
Juvenile Court	6	0.723 %	\$517		\$517	\$45	\$562
Juvenile Probation	13	1.566 %	\$1,120		\$1,120	\$98	\$1,218
Juvenile Detention	15	1.807 %	\$1,293		\$1,293	\$113	\$1,406
Justice Court	29	3.494 %	\$2,499		\$2,499	\$218	\$2,717
Alternative Sentencing	16	1.928 %	\$1,379		\$1,379	\$120	\$1,499
Parks Administration	7	0.843 %	\$603		\$603	\$53	\$656
Park Maintenance	10	1.205 %	\$862		\$862	\$75	\$937
Swimming Pool	72	8.675 %	\$6,204		\$6,204	\$542	\$6,746
Community Center	13	1.566 %	\$1,120		\$1,120	\$98	\$1,218
Recreation	38	4.578 %	\$3,275		\$3,275	\$286	\$3,561
Sports	48	5.783 %	\$4,136		\$4,136	\$361	\$4,497
Library	25	3.012 %	\$2,154		\$2,154	\$188	\$2,342
Health	38	4.578 %	\$3,275		\$3,275	\$286	\$3,561
Senior Citizens	3	0.361 %	\$259		\$259	\$23	\$282
Street Maintenance	20	2.410 %	\$1,723		\$1,723	\$150	\$1,873
Stormwater Drainage	7	0.843 %	\$603		\$603	\$53	\$656
Sewer Operation	22	2.651 %	\$1,896		\$1,896	\$165	\$2,061
Building Permits	2	0.241 %	\$172		\$172	\$15	\$187
Cemetery	2	0.241 %	\$172		\$172	\$15	\$187

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>
Fleet Management	7	0.843 %	\$603		\$603	\$53	\$656
Workers Compensation Ins	1	0.120 %	\$86		\$86	\$8	\$94
Public Works	29	3.494 %	\$2,499		\$2,499	\$218	\$2,717
Landfill Administration	9	1.084 %	\$776		\$776	\$68	\$844
Investigations	15	1.807 %	\$1,293		\$1,293	\$113	\$1,406
Facilities Maintenance	13	1.566 %	\$1,120		\$1,120	\$98	\$1,218
Wildland Fire Management	11	1.325 %	\$948		\$948	\$83	\$1,031
Group Medical Insurance	1	0.120 %	\$86		\$86	\$8	\$94
Water	19	2.289 %	\$1,637		\$1,637	\$143	\$1,780
Welfare	12	1.446 %	\$1,034		\$1,034	\$90	\$1,124
Sub-Conservancy District	18	2.169 %	\$1,551		\$1,551	\$135	\$1,686
Tourism Authority	7	0.843 %	\$603		\$603	\$53	\$656
Ambulance	22	2.651 %	\$1,896		\$1,896	\$165	\$2,061
Pulbic Guardian	2	0.241 %	\$172		\$172	\$15	\$187
Chartered Admin	7	0.843 %	\$603		\$603	\$53	\$656
Cooperative Extension	1	0.120 %	\$86		\$86	\$8	\$94
Quality of Life	5	0.602 %	\$431		\$431	\$38	\$469
Multi Purp Athletic Ctr	3	0.369 %	\$261		\$261	\$17	\$278
Total	830	100.000 %	\$71,523		\$71,523	\$5,799	\$77,322

(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 %	\$240,183	(\$120,099)	\$120,084	\$19,473	\$139,557
Subtotal	100	100.000 %	\$240,183	(\$120,099)	\$120,084	\$19,473	\$139,557
Direct Billed				\$120,099	\$120,099		\$120,099
Total	100	100.000 %	\$240,183	\$0	\$240,183	\$19,473	\$259,656

(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 %	\$23,609	(\$21,583)	\$2,026	\$1,914	\$3,940
Subtotal	100	100.000 %	\$23,609	(\$21,583)	\$2,026	\$1,914	\$3,940
Direct Billed				\$21,583	\$21,583		\$21,583
Total	100	100.000 %	\$23,609	\$0	\$23,609	\$1,914	\$25,523

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

Source: Human Resources Salary & Wage Analysis

Human Resources
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Recruitment</u>	<u>Payroll</u>	<u>Benefitis</u>	<u>Workers Compensation</u>
Board of Supervisors	\$431		\$431		
Clerk	\$4,045	\$3,614	\$431		
Recorder	\$603		\$603		
Treasurer	\$675	\$72	\$603		
District Attorney	\$4,129	\$2,147	\$1,982		
City Manager	\$1,061	\$716	\$345		
Finance	\$10,243	\$9,554	\$689		
Information Technology	\$2,004	\$973	\$1,031		
Purchasing	\$94		\$94		
Dispatch	\$1,780		\$1,780		
Public Works	\$16,999	\$14,282	\$2,717		
Facilities Maintenance	\$2,152	\$934	\$1,218		
Elections	\$469		\$469		
Pulbic Guardian	\$187		\$187		
Assessor	\$749		\$749		
Welfare	\$1,124		\$1,124		
Planning	\$1,683	\$934	\$749		
Chartered Admin	\$656		\$656		
Sheriff Administration	\$71,227	\$70,478	\$749		
Investigations	\$1,406		\$1,406		
Sheriff Operations	\$4,404		\$4,404		
Sheriff General Services	\$749		\$749		
Detention Facility	\$3,279		\$3,279		
Trinet Grant	\$94		\$94		
Fire Administration	\$16,564	\$16,189	\$375		
Fire Operations	\$3,561		\$3,561		
Fire Prevention	\$656		\$656		
Fire Training	\$282		\$282		
Wildland Fire Management	\$1,031		\$1,031		
Juvenile Court	\$562		\$562		
Juvenile Probation	\$9,468	\$8,250	\$1,218		
Juvenile Detention	\$1,406		\$1,406		
Justice Court	\$19,684	\$16,967	\$2,717		
Alternative Sentencing	\$4,845	\$3,346	\$1,499		
Parks Administration	\$15,483	\$14,827	\$656		
Park Maintenance	\$5,763	\$4,826	\$937		
Multi Purp Athletic Ctr	\$278		\$278		
Swimming Pool	\$10,015	\$3,269	\$6,746		
Community Center	\$1,724	\$506	\$1,218		
Recreation	\$6,519	\$2,958	\$3,561		
Sports	\$7,182	\$2,685	\$4,497		

Carson City, Nevada - Full Cost Allocation

Human Resources
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Recruitment</u>	<u>Payroll</u>	<u>Benefitis</u>	<u>Workers Compensation</u>
Library	\$18,064	\$15,722	\$2,342		
Health	\$11,227	\$7,666	\$3,561		
Landfill Administration	\$9,133	\$8,289	\$844		
Cooperative Extension	\$135	\$41	\$94		
Senior Citizens	\$282		\$282		
Traffic/Transportation	\$1,324	\$1,324			
Quality of Life	\$469		\$469		
Street Maintenance	\$1,873		\$1,873		
Ambulance	\$2,061		\$2,061		
Stormwater Drainage	\$656		\$656		
Sewer Operation	\$12,607	\$10,546	\$2,061		
Water	\$5,633	\$3,853	\$1,780		
Building Permits	\$187		\$187		
Cemetery	\$187		\$187		
Fleet Management	\$2,096	\$1,440	\$656		
Group Medical Insurance	\$139,651		\$94	\$139,557	
Workers Compensation Ins	\$4,034		\$94		\$3,940
Tourism Authority	\$2,563	\$1,907	\$656		
Sub-Conservancy District	\$3,515	\$1,829	\$1,686		
All Other	\$4,786	\$4,786			
Subtotal	\$455,749	\$234,930	\$77,322	\$139,557	\$3,940
Direct Billed	\$141,682			\$120,099	\$21,583
Total	\$597,431	\$234,930	\$77,322	\$259,656	\$25,523

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:

Carson City, Nevada - Full Cost Allocation

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>
	\$1,719,339			\$1,719,339
Allocated additions:				
1 - Building Use Charge	\$8,623		\$8,623	
2 - Equipment Use Charge	\$94,374		\$94,374	
1010100 - Board of Supervisors	\$4,059	\$4,387	\$8,446	
1010500 - District Attorney	\$6,878	\$405	\$7,283	
1010600 - City Manager	\$13,777	\$1,066	\$14,843	
1010701 - Finance	\$13,671	\$1,243	\$14,914	
1010705 - Human Resources	\$1,843	\$161	\$2,004	
1010720 - Purchasing		\$1,230	\$1,230	
1010730 - City Hall		\$12,456	\$12,456	
1010800 - Internal Auditor		\$2,009	\$2,009	
1015034 - Facilities Maintenance		\$13,595	\$13,595	
Total allocated additions:	<u>\$143,225</u>	<u>\$36,552</u>	<u>\$179,777</u>	<u>\$179,777</u>
Total to be allocated	<u>\$1,862,564</u>	<u>\$36,552</u>		<u>\$1,899,116</u>

Carson City, Nevada - Full Cost Allocation

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	\$734,914	\$140,075	\$139,560	\$229,808	\$107,885		\$65,701	\$51,885
FRINGE BENEFITS	\$327,847	\$62,488	\$62,258	\$102,518	\$48,128		\$29,310	\$23,145
Other Expense and Cost								
SERVICES & SUPPLIES	\$93,977	\$17,912	\$17,846	\$29,387	\$13,796		\$8,402	\$6,634
MAINT SVC/SOFTWARE MAINT	\$486,486			\$143,315	\$343,171			
OPP HARDWARE	\$76,115			\$62,326		\$13,789		
Departmental Expenditures	\$1,719,339	\$220,475	\$219,664	\$567,354	\$512,980	\$13,789	\$103,413	\$81,664
Additions: 1st								
Other	\$143,225	\$143,225						
Functional Cost	\$1,862,564	\$363,700	\$219,664	\$567,354	\$512,980	\$13,789	\$103,413	\$81,664
Reallocate Admin		(\$363,700)	\$53,302	\$137,669	\$124,475	\$3,346	\$25,093	\$19,815
Allocable Costs	\$1,862,564		\$272,966	\$705,023	\$637,455	\$17,135	\$128,506	\$101,479
1st Allocation	\$1,862,564		\$272,966	\$705,023	\$637,455	\$17,135	\$128,506	\$101,479
Additions: 2nd								
Other	\$36,552	\$36,552						
Functional Cost	\$36,552	\$36,552						
Reallocate Admin		(\$36,552)	\$5,357	\$13,836	\$12,510	\$336	\$2,522	\$1,991
Allocable Costs	\$36,552		\$5,357	\$13,836	\$12,510	\$336	\$2,522	\$1,991
2nd Allocation	\$36,552		\$5,357	\$13,836	\$12,510	\$336	\$2,522	\$1,991
Total allocated	\$1,899,116		\$278,323	\$718,859	\$649,965	\$17,471	\$131,028	\$103,470

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	0.917 %	\$2,504		\$2,504		\$2,504
Clerk	3	0.550 %	\$1,503		\$1,503		\$1,503
Treasurer	4	0.734 %	\$2,003		\$2,003		\$2,003
Elections	2	0.367 %	\$1,002		\$1,002	\$22	\$1,024
Recorder	5	0.917 %	\$2,504		\$2,504		\$2,504
Assessor	8	1.468 %	\$4,007		\$4,007	\$87	\$4,094
District Attorney	21	3.853 %	\$10,518		\$10,518		\$10,518
City Manager	4	0.734 %	\$2,003		\$2,003		\$2,003
Finance	8	1.468 %	\$4,007		\$4,007		\$4,007
Human Resources	4	0.734 %	\$2,003		\$2,003		\$2,003
Planning	7	1.284 %	\$3,506		\$3,506	\$76	\$3,582
Sheriff Administration	4	0.734 %	\$2,003		\$2,003	\$44	\$2,047
Sheriff Operations	47	8.624 %	\$23,540		\$23,540	\$513	\$24,053
Sheriff General Services	5	0.917 %	\$2,504		\$2,504	\$55	\$2,559
Detention Facility	33	6.055 %	\$16,528		\$16,528	\$360	\$16,888
Dispatch	17	3.119 %	\$8,515		\$8,515	\$185	\$8,700
Trinet Grant	1	0.183 %	\$501		\$501	\$11	\$512
Fire Administration	3	0.550 %	\$1,503		\$1,503	\$33	\$1,536
Fire Operations	38	6.972 %	\$19,032		\$19,032	\$415	\$19,447
Fire Prevention	2	0.367 %	\$1,002		\$1,002	\$22	\$1,024
Juvenile Court	5	0.917 %	\$2,504		\$2,504	\$55	\$2,559
Juvenile Probation	12	2.202 %	\$6,010		\$6,010	\$131	\$6,141
Juvenile Detention	15	2.752 %	\$7,513		\$7,513	\$164	\$7,677
Justice Court	29	5.321 %	\$14,525		\$14,525	\$316	\$14,841
Alternative Sentencing	7	1.284 %	\$3,506		\$3,506	\$76	\$3,582
Parks Administration	7	1.284 %	\$3,506		\$3,506	\$76	\$3,582
Park Maintenance	10	1.835 %	\$5,009		\$5,009	\$109	\$5,118
Swimming Pool	3	0.550 %	\$1,503		\$1,503	\$33	\$1,536
Community Center	2	0.367 %	\$1,002		\$1,002	\$22	\$1,024
Sports	1	0.183 %	\$501		\$501	\$11	\$512
Library	12	2.202 %	\$6,010		\$6,010	\$131	\$6,141
Health	27	4.954 %	\$13,523		\$13,523	\$295	\$13,818
Senior Citizens	3	0.550 %	\$1,503		\$1,503	\$33	\$1,536
Street Maintenance	20	3.670 %	\$10,017		\$10,017	\$218	\$10,235
Stormwater Drainage	7	1.284 %	\$3,506		\$3,506	\$76	\$3,582
Sewer Operation	21	3.853 %	\$10,518		\$10,518	\$229	\$10,747
Building Permits	2	0.367 %	\$1,002		\$1,002	\$22	\$1,024
Cemetery	2	0.367 %	\$1,002		\$1,002	\$22	\$1,024
Fleet Management	7	1.284 %	\$3,506		\$3,506	\$76	\$3,582
Workers Compensation Ins	1	0.183 %	\$501		\$501	\$11	\$512
Fire Training	3	0.550 %	\$1,503		\$1,503	\$33	\$1,536

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>
Public Works	29	5.321 %	\$14,525		\$14,525	\$316	\$14,841
Landfill Administration	9	1.651 %	\$4,508		\$4,508	\$98	\$4,606
Investigations	15	2.752 %	\$7,513		\$7,513	\$164	\$7,677
Facilities Maintenance	12	2.202 %	\$6,010		\$6,010	\$131	\$6,141
Group Medical Insurance	1	0.183 %	\$501		\$501	\$11	\$512
Water	19	3.486 %	\$9,516		\$9,516	\$207	\$9,723
Welfare	7	1.284 %	\$3,506		\$3,506	\$76	\$3,582
Sub-Conservancy District	2	0.367 %	\$1,002		\$1,002	\$22	\$1,024
Tourism Authority	4	0.734 %	\$2,003		\$2,003	\$44	\$2,047
Ambulance	18	3.303 %	\$9,015		\$9,015	\$196	\$9,211
Pulbic Guardian	2	0.367 %	\$1,002		\$1,002	\$22	\$1,024
Chartered Admin	6	1.101 %	\$3,005		\$3,005	\$65	\$3,070
Purchasing	1	0.183 %	\$501		\$501	\$11	\$512
Quality of Life	3	0.560 %	\$1,501		\$1,501	\$32	\$1,533
Total	<u>545</u>	<u>100.000 %</u>	<u>\$272,966</u>		<u>\$272,966</u>	<u>\$5,357</u>	<u>\$278,323</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	222,502	0.349 %	\$2,460		\$2,460		\$2,460
Clerk	258,642	0.406 %	\$2,859		\$2,859		\$2,859
Recorder	483,539	0.758 %	\$5,345		\$5,345		\$5,345
Elections	183,124	0.287 %	\$2,024		\$2,024	\$43	\$2,067
Treasurer	454,244	0.712 %	\$5,021		\$5,021		\$5,021
Assessor	683,420	1.072 %	\$7,555		\$7,555	\$161	\$7,716
District Attorney	2,230,500	3.497 %	\$24,656		\$24,656		\$24,656
City Manager	510,543	0.800 %	\$5,644		\$5,644		\$5,644
Finance	692,283	1.085 %	\$7,653		\$7,653		\$7,653
Human Resources	284,283	0.446 %	\$3,143		\$3,143		\$3,143
Welfare	158,110	0.248 %	\$1,748		\$1,748	\$37	\$1,785
Planning	566,929	0.889 %	\$6,267		\$6,267	\$134	\$6,401
Business License	100,441	0.157 %	\$1,110		\$1,110	\$24	\$1,134
Sheriff Administration	435,838	0.683 %	\$4,818		\$4,818	\$103	\$4,921
Sheriff Operations	5,804,713	9.101 %	\$64,166		\$64,166	\$1,370	\$65,536
Sheriff General Services	639,569	1.003 %	\$7,070		\$7,070	\$151	\$7,221
Detention Facility	3,797,482	5.954 %	\$41,978		\$41,978	\$896	\$42,874
Dispatch	1,755,457	2.752 %	\$19,405		\$19,405	\$414	\$19,819
Trinet Grant	55,421	0.087 %	\$613		\$613	\$13	\$626
Fire Administration	450,334	0.706 %	\$4,978		\$4,978	\$106	\$5,084
Fire Operations	7,184,175	11.264 %	\$79,415		\$79,415	\$1,695	\$81,110
Public Works	2,093,261	3.282 %	\$23,139		\$23,139	\$494	\$23,633
Juvenile Court	403,570	0.633 %	\$4,461		\$4,461	\$95	\$4,556
Juvenile Probation	1,284,272	2.014 %	\$14,197		\$14,197	\$303	\$14,500
Juvenile Detention	1,439,135	2.256 %	\$15,908		\$15,908	\$340	\$16,248
Justice Court	3,419,896	5.362 %	\$37,804		\$37,804	\$807	\$38,611
Alternative Sentencing	911,083	1.429 %	\$10,071		\$10,071	\$215	\$10,286
Parks Administration	643,500	1.009 %	\$7,113		\$7,113	\$152	\$7,265
Park Maintenance	774,195	1.214 %	\$8,558		\$8,558	\$183	\$8,741
Swimming Pool	485,956	0.762 %	\$5,372		\$5,372	\$115	\$5,487
Community Center	196,905	0.309 %	\$2,177		\$2,177	\$46	\$2,223
Recreation	337,608	0.529 %	\$3,732		\$3,732	\$80	\$3,812
Sports	221,055	0.347 %	\$2,444		\$2,444	\$52	\$2,496
Library	1,214,036	1.904 %	\$13,420		\$13,420	\$286	\$13,706
Health	377,388	0.592 %	\$4,172		\$4,172	\$89	\$4,261
Landfill Administration	792,832	1.243 %	\$8,764		\$8,764	\$187	\$8,951
Medical	104,506	0.164 %	\$1,155		\$1,155	\$25	\$1,180
Environmental Health	474,548	0.744 %	\$5,246		\$5,246	\$112	\$5,358
Senior Citizens	342,174	0.537 %	\$3,782		\$3,782	\$81	\$3,863
Traffic/Transportation	45,175	0.071 %	\$499		\$499	\$11	\$510
Regional Transportation	231,067	0.362 %	\$2,554		\$2,554	\$55	\$2,609

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>
Quality of Life	443,069	0.695 %	\$4,898		\$4,898	\$105	\$5,003
Street Maintenance	1,955,505	3.066 %	\$21,617		\$21,617	\$461	\$22,078
Grant Fund	2,736,910	4.291 %	\$30,254		\$30,254	\$646	\$30,900
Commissary Fund	84,790	0.133 %	\$937		\$937	\$20	\$957
Ambulance	2,618,518	4.106 %	\$28,946		\$28,946	\$618	\$29,564
Stormwater Drainage	213,712	0.335 %	\$2,362		\$2,362	\$50	\$2,412
Sewer Operation	2,300,118	3.606 %	\$25,426		\$25,426	\$543	\$25,969
Water	2,513,540	3.941 %	\$27,785		\$27,785	\$593	\$28,378
Building Permits	126,800	0.199 %	\$1,402		\$1,402	\$30	\$1,432
Cemetery	175,305	0.275 %	\$1,938		\$1,938	\$41	\$1,979
Fleet Management	769,273	1.206 %	\$8,504		\$8,504	\$182	\$8,686
Group Medical Insurance	305,251	0.479 %	\$3,374		\$3,374	\$72	\$3,446
Workers Compensation Ins	178,148	0.279 %	\$1,969		\$1,969	\$42	\$2,011
Insurance Fund	143,468	0.225 %	\$1,586		\$1,586	\$34	\$1,620
Redevelopment	120,228	0.189 %	\$1,329		\$1,329	\$28	\$1,357
Tourism Authority	430,436	0.675 %	\$4,758		\$4,758	\$102	\$4,860
Sub-Conservancy District	491,331	0.770 %	\$5,431		\$5,431	\$116	\$5,547
Investigations	2,000,809	3.137 %	\$22,117		\$22,117	\$472	\$22,589
Ice Rink	32,262	0.051 %	\$357		\$357	\$8	\$365
Wildland Fire Management	222,278	0.349 %	\$2,457		\$2,457	\$52	\$2,509
Carson City Transit	58,880	0.092 %	\$651		\$651	\$14	\$665
Purchasing	106,578	0.167 %	\$1,178		\$1,178	\$25	\$1,203
Pulbic Guardian	166,708	0.261 %	\$1,843		\$1,843	\$39	\$1,882
Chartered Admin	926,671	1.453 %	\$10,244		\$10,244	\$219	\$10,463
Library Gift	15,948	0.025 %	\$176		\$176	\$4	\$180
Fire Training	175,551	0.275 %	\$1,941		\$1,941	\$41	\$1,982
Emergency Management	205,157	0.322 %	\$2,268		\$2,268	\$48	\$2,316
Justice Court	5						
Grants, Gifts, Donations	48,724	0.076 %	\$539		\$539	\$11	\$550
Facilities Maintenance	1,006,472	1.578 %	\$11,126		\$11,126	\$237	\$11,363
Multi Purp Athletic Ctr	534	0.001 %	\$6		\$6		\$6
Cooperative Extension	7,829	0.012 %	\$87		\$87	\$2	\$89
Administrative Assessment	3,502	0.005 %	\$39		\$39	\$1	\$40
SART	3,797	0.006 %	\$42		\$42	\$1	\$43
Youth Sports Assoc	35,579	0.056 %	\$393		\$393	\$8	\$401
NV Fair	16,748	0.026 %	\$185		\$185	\$4	\$189
Fire Prevention	394,566	0.619 %	\$4,362		\$4,362	\$92	\$4,454
Total	63,778,711	100.000 %	\$705,023		\$705,023	\$13,836	\$718,859

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

Carson City, Nevada - Full Cost Allocation

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>
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	23,065	6.721 %	\$42,844		\$42,844	\$1,023	\$43,867
Finance	21,348	6.221 %	\$39,655		\$39,655		\$39,655
Fire Administration	11,457	3.339 %	\$21,282		\$21,282	\$508	\$21,790
Health	5,457	1.590 %	\$10,137		\$10,137	\$242	\$10,379
Juvenile Probation	6,750	1.967 %	\$12,538		\$12,538	\$300	\$12,838
Sheriff Administration	192,774	56.174 %	\$358,085		\$358,085	\$8,554	\$366,639
Treasurer	3,940	1.148 %	\$7,319		\$7,319		\$7,319
Planning	8,694	2.533 %	\$16,149		\$16,149	\$386	\$16,535
Justice Court	27,290	7.952 %	\$50,692		\$50,692	\$1,211	\$51,903
Recorder	12,175	3.548 %	\$22,616		\$22,616		\$22,616
District Attorney	11,265	3.283 %	\$20,925		\$20,925		\$20,925
Human Resources	328	0.096 %	\$609		\$609		\$609
Clerk	12,174	3.547 %	\$22,614		\$22,614		\$22,614
Public Works	6,455	1.881 %	\$11,990		\$11,990	\$286	\$12,276
Total	<u>343,172</u>	<u>100.000 %</u>	<u>\$637,455</u>		<u>\$637,455</u>	<u>\$12,510</u>	<u>\$649,965</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>
District Attorney	2,586	18.754 %	\$3,214		\$3,214		\$3,214
Justice Court							
Parks Administration	1,413	10.247 %	\$1,756		\$1,756	\$45	\$1,801
Sheriff Administration	3,403	24.679 %	\$4,229		\$4,229	\$110	\$4,339
Public Works	5,467	39.648 %	\$6,794		\$6,794	\$176	\$6,970
Finance	645	4.678 %	\$802		\$802		\$802
Health	105	0.761 %	\$130		\$130	\$3	\$133
Juvenile Probation	50	0.363 %	\$62		\$62	\$2	\$64
Treasurer	120	0.870 %	\$148		\$148		\$148
Total	<u>13,789</u>	<u>100.000 %</u>	<u>\$17,135</u>		<u>\$17,135</u>	<u>\$336</u>	<u>\$17,471</u>

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

Source:

Carson City, Nevada - Full Cost Allocation

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 %	\$128,506		\$128,506	\$2,522	\$131,028
Total	100	100.000 %	\$128,506		\$128,506	\$2,522	\$131,028

(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 %	\$101,479		\$101,479	\$1,991	\$103,470
Total	100	100.000 %	\$101,479		\$101,479	\$1,991	\$103,470

(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	\$4,964	\$2,504	\$2,460				
Clerk	\$26,976	\$1,503	\$2,859	\$22,614			
Recorder	\$30,465	\$2,504	\$5,345	\$22,616			
Treasurer	\$14,491	\$2,003	\$5,021	\$7,319	\$148		
District Attorney	\$59,313	\$10,518	\$24,656	\$20,925	\$3,214		
City Manager	\$7,647	\$2,003	\$5,644				
Finance	\$52,117	\$4,007	\$7,653	\$39,655	\$802		
Human Resources	\$5,755	\$2,003	\$3,143	\$609			
Purchasing	\$1,715	\$512	\$1,203				
Dispatch	\$28,519	\$8,700	\$19,819				
Public Works	\$57,720	\$14,841	\$23,633	\$12,276	\$6,970		
Facilities Maintenance	\$17,504	\$6,141	\$11,363				
Elections	\$3,091	\$1,024	\$2,067				
Pulbic Guardian	\$2,906	\$1,024	\$1,882				
Assessor	\$55,677	\$4,094	\$7,716	\$43,867			
Welfare	\$5,367	\$3,582	\$1,785				
SART	\$43		\$43				
Planning	\$26,518	\$3,582	\$6,401	\$16,535			
Business License	\$1,134		\$1,134				
Chartered Admin	\$13,533	\$3,070	\$10,463				
Sheriff Administration	\$508,974	\$2,047	\$4,921	\$366,639	\$4,339	\$131,028	
Investigations	\$30,266	\$7,677	\$22,589				
Sheriff Operations	\$89,589	\$24,053	\$65,536				
Sheriff General Services	\$9,780	\$2,559	\$7,221				
Detention Facility	\$59,762	\$16,888	\$42,874				
Trinet Grant	\$1,138	\$512	\$626				
Fire Administration	\$131,880	\$1,536	\$5,084	\$21,790			\$103,470
Fire Operations	\$100,557	\$19,447	\$81,110				
Fire Prevention	\$5,478	\$1,024	\$4,454				
Fire Training	\$3,518	\$1,536	\$1,982				
Emergency Management	\$2,316		\$2,316				
Wildland Fire Management	\$2,509		\$2,509				
Juvenile Court	\$7,115	\$2,559	\$4,556				
Juvenile Probation	\$33,543	\$6,141	\$14,500	\$12,838	\$64		
Juvenile Detention	\$23,925	\$7,677	\$16,248				
Justice Court	\$105,355	\$14,841	\$38,611	\$51,903			
Alternative Sentencing	\$13,868	\$3,582	\$10,286				
Justice Court							
Parks Administration	\$12,648	\$3,582	\$7,265		\$1,801		
Park Maintenance	\$13,859	\$5,118	\$8,741				
Grants, Gifts, Donations	\$550		\$550				

Carson City, Nevada - Full Cost Allocation

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>
Youth Sports Assoc	\$401		\$401				
NV Fair	\$189		\$189				
Multi Purp Athletic Ctr	\$6		\$6				
Swimming Pool	\$7,023	\$1,536	\$5,487				
Community Center	\$3,247	\$1,024	\$2,223				
Recreation	\$3,812		\$3,812				
Ice Rink	\$365		\$365				
Sports	\$3,008	\$512	\$2,496				
Library	\$19,847	\$6,141	\$13,706				
Health	\$28,591	\$13,818	\$4,261	\$10,379	\$133		
Landfill Administration	\$13,557	\$4,606	\$8,951				
Medical	\$1,180		\$1,180				
Environmental Health	\$5,358		\$5,358				
Cooperative Extension	\$89		\$89				
Senior Citizens	\$5,399	\$1,536	\$3,863				
Carson City Transit	\$665		\$665				
Library Gift	\$180		\$180				
Administrative Assessment	\$40		\$40				
Traffic/Transportation	\$510		\$510				
Regional Transportation	\$2,609		\$2,609				
Quality of Life	\$6,536	\$1,533	\$5,003				
Street Maintenance	\$32,313	\$10,235	\$22,078				
Grant Fund	\$30,900		\$30,900				
Commissary Fund	\$957		\$957				
Ambulance	\$38,775	\$9,211	\$29,564				
Stormwater Drainage	\$5,994	\$3,582	\$2,412				
Sewer Operation	\$36,716	\$10,747	\$25,969				
Water	\$38,101	\$9,723	\$28,378				
Building Permits	\$2,456	\$1,024	\$1,432				
Cemetery	\$3,003	\$1,024	\$1,979				
Fleet Management	\$12,268	\$3,582	\$8,686				
Group Medical Insurance	\$3,958	\$512	\$3,446				
Workers Compensation Ins	\$2,523	\$512	\$2,011				
Insurance Fund	\$1,620		\$1,620				
Redevelopment	\$1,357		\$1,357				
Tourism Authority	\$6,907	\$2,047	\$4,860				
Sub-Conservancy District	\$6,571	\$1,024	\$5,547				
Total	\$1,899,116	\$278,323	\$718,859	\$649,965	\$17,471	\$131,028	\$103,470

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.

Carson City, Nevada - Full Cost Allocation

Purchasing
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$113,486			\$113,486
Allocated additions:				
2 - Equipment Use Charge	\$1,305		\$1,305	
1010100 - Board of Supervisors	\$268	\$290	\$558	
1010500 - District Attorney	\$29,436	\$1,735	\$31,171	
1010600 - City Manager	\$909	\$70	\$979	
1010701 - Finance	\$65,314	\$6,548	\$71,862	
1010705 - Human Resources	\$86	\$8	\$94	
1010710 - Information Technology	\$1,679	\$36	\$1,715	
1010800 - Internal Auditor		\$133	\$133	
Total allocated additions:	<u>\$98,997</u>	<u>\$8,820</u>	<u>\$107,817</u>	<u>\$107,817</u>
Total to be allocated	<u>\$212,483</u>	<u>\$8,820</u>		<u>\$221,303</u>

Carson City, Nevada - Full Cost Allocation

Purchasing
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>	<u>Mail</u>
<u>Wages & Benefits</u>					
SALARIES & WAGES	\$77,366		\$13,361	\$53,444	\$10,561
FRINGE BENEFITS	\$29,212		\$5,045	\$20,180	\$3,987
<u>Other Expense and Cost</u>					
SERVICES & SUPPLIES	\$6,908		\$1,193	\$4,772	\$943
Departmental Expenditures	\$113,486		\$19,599	\$78,396	\$15,491
Additions: 1st					
Other	\$98,997	\$98,997			
Functional Cost	\$212,483	\$98,997	\$19,599	\$78,396	\$15,491
Reallocate Admin		(\$98,997)	\$17,097	\$68,387	\$13,513
Allocable Costs	\$212,483		\$36,696	\$146,783	\$29,004
1st Allocation	\$212,483		\$36,696	\$146,783	\$29,004
Additions: 2nd					
Other	\$8,820	\$8,820			
Functional Cost	\$8,820	\$8,820			
Reallocate Admin		(\$8,820)	\$1,523	\$6,093	\$1,204
Allocable Costs	\$8,820		\$1,523	\$6,093	\$1,204
2nd Allocation	\$8,820		\$1,523	\$6,093	\$1,204
Total allocated	\$221,303		\$38,219	\$152,876	\$30,208

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	7,600	0.022 %	\$8		\$8		\$8
Clerk	13,544	0.040 %	\$15		\$15		\$15
Recorder	28,675	0.084 %	\$31		\$31		\$31
Public Safety Complex	252,458	0.740 %	\$272		\$272		\$272
Elections	55,171	0.162 %	\$59		\$59	\$3	\$62
Assessor	67,044	0.197 %	\$72		\$72	\$3	\$75
District Attorney	98,994	0.290 %	\$106		\$106		\$106
City Manager	138,930	0.407 %	\$149		\$149		\$149
Economic Development	678,320	1.988 %	\$730		\$730	\$32	\$762
Finance	96,567	0.283 %	\$104		\$104		\$104
Human Resources	37,603	0.110 %	\$40		\$40		\$40
Information Technology	656,578	1.925 %	\$706		\$706		\$706
Geographic Information Systems	270,305	0.792 %	\$291		\$291	\$13	\$304
City Hall	76,393	0.224 %	\$82		\$82	\$4	\$86
Welfare	90,874	0.266 %	\$98		\$98	\$4	\$102
Internal Auditor	100,908	0.296 %	\$109		\$109	\$5	\$114
Planning	39,845	0.117 %	\$43		\$43	\$2	\$45
Sheriff Administration	608,357	1.783 %	\$654		\$654	\$28	\$682
Sheriff Operations	391,007	1.146 %	\$421		\$421	\$18	\$439
Sheriff General Services	57,007	0.167 %	\$61		\$61	\$3	\$64
Detention Facility	381,843	1.119 %	\$411		\$411	\$18	\$429
Dispatch	144,556	0.424 %	\$156		\$156	\$7	\$163
Trinet Grant	10,460	0.031 %	\$11		\$11		\$11
Fire Administration	43,970	0.129 %	\$47		\$47	\$2	\$49
Fire Operations	397,572	1.165 %	\$428		\$428	\$18	\$446
Fire Training	92,346	0.271 %	\$99		\$99	\$4	\$103
Juvenile Court	77,960	0.229 %	\$84		\$84	\$4	\$88
Juvenile Probation	185,703	0.544 %	\$200		\$200	\$9	\$209
Juvenile Detention	106,016	0.311 %	\$114		\$114	\$5	\$119
Justice Court	438,158	1.284 %	\$471		\$471	\$20	\$491
Alternative Sentencing	154,183	0.452 %	\$166		\$166	\$7	\$173
Parks Administration	33,104	0.097 %	\$36		\$36	\$2	\$38
Park Maintenance	369,095	1.082 %	\$397		\$397	\$17	\$414
Grants, Gifts, Donations	20,128	0.059 %	\$22		\$22	\$1	\$23
Swimming Pool	179,633	0.527 %	\$193		\$193	\$8	\$201
Community Center	124,195	0.364 %	\$134		\$134	\$6	\$140
Recreation	36,376	0.107 %	\$39		\$39	\$2	\$41
Sports	151,266	0.443 %	\$163		\$163	\$7	\$170
Library	380,897	1.117 %	\$410		\$410	\$18	\$428
Health	132,425	0.388 %	\$142		\$142	\$6	\$148
Animal Services	705,852	2.069 %	\$759		\$759	\$33	\$792

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>
Cooperative Extension	169,804	0.498 %	\$183		\$183	\$8	\$191
Supplemental Indigent	1,107,893	3.248 %	\$1,192		\$1,192	\$52	\$1,244
Senior Citizens	97,191	0.285 %	\$105		\$105	\$5	\$110
Carson City Transit	1,033,371	3.029 %	\$1,112		\$1,112	\$48	\$1,160
Library Gift	131,798	0.386 %	\$142		\$142	\$6	\$148
Administrative Assessment	40,487	0.119 %	\$44		\$44	\$2	\$46
Traffic/Transportation	7,087	0.021 %	\$8		\$8		\$8
Regional Transportation	111,163	0.326 %	\$120		\$120	\$5	\$125
Street Maintenance	1,866,386	5.471 %	\$2,008		\$2,008	\$87	\$2,095
Commissary Fund	114,190	0.335 %	\$123		\$123	\$5	\$128
Ambulance	493,171	1.446 %	\$531		\$531	\$23	\$554
Stormwater Drainage	104,309	0.306 %	\$112		\$112	\$5	\$117
Sewer Operation	1,791,299	5.251 %	\$1,927		\$1,927	\$83	\$2,010
Water	4,430,753	12.988 %	\$4,766		\$4,766	\$206	\$4,972
Building Permits	758,438	2.223 %	\$816		\$816	\$35	\$851
Cemetery	35,881	0.105 %	\$39		\$39	\$2	\$41
Fleet Management	550,088	1.613 %	\$592		\$592	\$26	\$618
Group Medical Insurance	1,660,160	4.867 %	\$1,786		\$1,786	\$77	\$1,863
Workers Compensation Ins	1,691,499	4.959 %	\$1,820		\$1,820	\$79	\$1,899
Insurance Fund	1,293,565	3.792 %	\$1,392		\$1,392	\$60	\$1,452
Redevelopment	88,784	0.260 %	\$96		\$96	\$4	\$100
Redevelopment Revolving	129,519	0.380 %	\$139		\$139	\$6	\$145
Tricounty Railway	244,483	0.717 %	\$263		\$263	\$11	\$274
Grant Fund	687,662	2.016 %	\$740		\$740	\$32	\$772
Emergency Management	33,429	0.098 %	\$36		\$36	\$2	\$38
Public Works	67,531	0.198 %	\$73		\$73	\$3	\$76
Quality of Life	369,557	1.083 %	\$398		\$398	\$17	\$415
Business License	8,086	0.024 %	\$9		\$9		\$9
Landfill Administration	654,923	1.920 %	\$705		\$705	\$30	\$735
Medical	450,640	1.321 %	\$485		\$485	\$21	\$506
Environmental Health	8,513	0.025 %	\$9		\$9		\$9
Investigations	234,154	0.686 %	\$252		\$252	\$11	\$263
Justice Court	368,493	1.080 %	\$396		\$396	\$17	\$413
Ice Rink	32,072	0.094 %	\$35		\$35	\$1	\$36
Northgate	28,825	0.084 %	\$31		\$31	\$1	\$32
Capital Projects	672,607	1.972 %	\$724		\$724	\$31	\$755
911 Surcharge	209,959	0.615 %	\$226		\$226	\$10	\$236
Public Defender	1,558,341	4.568 %	\$1,676		\$1,676	\$73	\$1,749
Wildland Fire Management	153,027	0.449 %	\$165		\$165	\$7	\$172
Tourism Authority	1,133,755	3.324 %	\$1,220		\$1,220	\$53	\$1,273
Facilities Maintenance	333,248	0.977 %	\$358		\$358	\$16	\$374

Carson City, Nevada - Full Cost Allocation

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>
Controller Trust Fund	12,400	0.036 %	\$13		\$13	\$1	\$14
Treasurer	50,175	0.147 %	\$54		\$54		\$54
V&T Spec. Infrastructure	1,075	0.003 %	\$1		\$1		\$1
Pulbic Guardian	5,779	0.017 %	\$6		\$6		\$6
Infrastructure Tax	31,052	0.091 %	\$33		\$33	\$1	\$34
Multi Purp Athletic Ctr	39,292	0.115 %	\$42		\$42	\$2	\$44
SART	9,006	0.026 %	\$10		\$10		\$10
Youth Sports Assoc	50,809	0.149 %	\$55		\$55	\$2	\$57
NV Fair	142,565	0.418 %	\$153		\$153	\$7	\$160
Fire Prevention	26,483	0.078 %	\$28		\$28	\$1	\$29
Sub-Conservancy District	856,297	2.510 %	\$914		\$914	\$40	\$954
Total	<u>34,112,992</u>	<u>100.000 %</u>	<u>\$36,696</u>		<u>\$36,696</u>	<u>\$1,523</u>	<u>\$38,219</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	636,300	9.425 %	\$13,835		\$13,835	\$594	\$14,429
Regional Transportation	68,220	1.011 %	\$1,483		\$1,483	\$64	\$1,547
Quality of Life	111,603	1.653 %	\$2,427		\$2,427	\$104	\$2,531
Street Maintenance	343,430	5.087 %	\$7,467		\$7,467	\$321	\$7,788
Grant Fund	137,236	2.033 %	\$2,984		\$2,984	\$128	\$3,112
Sewer Operation	3,489,138	51.683 %	\$75,862		\$75,862	\$3,257	\$79,119
Water	377,793	5.596 %	\$8,214		\$8,214	\$353	\$8,567
Stormwater Drainage	22,145	0.328 %	\$481		\$481	\$21	\$502
Fleet Management	65,000	0.963 %	\$1,413		\$1,413	\$61	\$1,474
Insurance Fund	100,999	1.496 %	\$2,196		\$2,196	\$94	\$2,290
Justice Court	53,008	0.785 %	\$1,153		\$1,153	\$49	\$1,202
Facilities Maintenance	11,784	0.175 %	\$256		\$256	\$11	\$267
Infrastructure Tax	348,994	5.170 %	\$7,588		\$7,588	\$326	\$7,914
Finance	223,500	3.311 %	\$4,859		\$4,859		\$4,859
Geographic Information Systems	190,000	2.814 %	\$4,131		\$4,131	\$177	\$4,308
Juvenile Probation	39,500	0.585 %	\$859		\$859	\$37	\$896
Park Maintenance	4,000	0.059 %	\$87		\$87	\$4	\$91
Recreation	4,654	0.069 %	\$101		\$101	\$4	\$105
Medical	2,500	0.037 %	\$54		\$54	\$2	\$56
Carson City Transit	422,300	6.255 %	\$9,182		\$9,182	\$394	\$9,576
Traffic/Transportation	75,000	1.111 %	\$1,631		\$1,631	\$70	\$1,701
Multi Purp Athletic Ctr	23,879	0.354 %	\$520		\$520	\$22	\$542
Total	<u>6,750,983</u>	<u>100.000 %</u>	<u>\$146,783</u>		<u>\$146,783</u>	<u>\$6,093</u>	<u>\$152,876</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	0.903 %	\$262		\$262		\$262
Clerk	3	0.542 %	\$157		\$157		\$157
Treasurer	4	0.722 %	\$209		\$209		\$209
Elections	2	0.361 %	\$105		\$105	\$5	\$110
Recorder	5	0.903 %	\$262		\$262		\$262
Assessor	8	1.444 %	\$419		\$419	\$20	\$439
District Attorney	21	3.791 %	\$1,099		\$1,099		\$1,099
City Manager	4	0.722 %	\$209		\$209		\$209
Finance	8	1.444 %	\$419		\$419		\$419
Human Resources	4	0.722 %	\$209		\$209		\$209
Information Technology	10	1.805 %	\$524		\$524		\$524
Planning	7	1.264 %	\$366		\$366	\$17	\$383
Sheriff Administration	4	0.722 %	\$209		\$209	\$10	\$219
Sheriff Operations	47	8.484 %	\$2,461		\$2,461	\$115	\$2,576
Sheriff General Services	5	0.903 %	\$262		\$262	\$12	\$274
Detention Facility	33	5.957 %	\$1,728		\$1,728	\$81	\$1,809
Dispatch	17	3.069 %	\$890		\$890	\$42	\$932
Trinet Grant	1	0.181 %	\$52		\$52	\$2	\$54
Fire Administration	3	0.542 %	\$157		\$157	\$7	\$164
Fire Operations	38	6.859 %	\$1,989		\$1,989	\$93	\$2,082
Fire Prevention	2	0.361 %	\$105		\$105	\$5	\$110
Juvenile Court	5	0.903 %	\$262		\$262	\$12	\$274
Juvenile Probation	12	2.166 %	\$628		\$628	\$29	\$657
Juvenile Detention	15	2.708 %	\$785		\$785	\$37	\$822
Justice Court	29	5.235 %	\$1,518		\$1,518	\$71	\$1,589
Alternative Sentencing	7	1.264 %	\$366		\$366	\$17	\$383
Parks Administration	7	1.264 %	\$366		\$366	\$17	\$383
Park Maintenance	10	1.805 %	\$524		\$524	\$25	\$549
Swimming Pool	3	0.542 %	\$157		\$157	\$7	\$164
Community Center	2	0.361 %	\$105		\$105	\$5	\$110
Sports	1	0.181 %	\$52		\$52	\$2	\$54
Library	12	2.166 %	\$628		\$628	\$29	\$657
Health	27	4.874 %	\$1,414		\$1,414	\$66	\$1,480
Senior Citizens	3	0.542 %	\$157		\$157	\$7	\$164
Street Maintenance	20	3.610 %	\$1,047		\$1,047	\$49	\$1,096
Stormwater Drainage	7	1.264 %	\$366		\$366	\$17	\$383
Sewer Operation	21	3.791 %	\$1,099		\$1,099	\$52	\$1,151
Building Permits	2	0.361 %	\$105		\$105	\$5	\$110
Cemetery	2	0.361 %	\$105		\$105	\$5	\$110
Fleet Management	7	1.264 %	\$366		\$366	\$17	\$383
Workers Compensation Ins	1	0.181 %	\$52		\$52	\$2	\$54

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>
Fire Training	3	0.542 %	\$157		\$157	\$7	\$164
Public Works	29	5.235 %	\$1,518		\$1,518	\$71	\$1,589
Landfill Administration	9	1.625 %	\$471		\$471	\$22	\$493
Investigations	15	2.708 %	\$785		\$785	\$37	\$822
Facilities Maintenance	12	2.166 %	\$628		\$628	\$29	\$657
Group Medical Insurance	1	0.181 %	\$52		\$52	\$2	\$54
Water	19	3.430 %	\$995		\$995	\$47	\$1,042
Welfare	7	1.264 %	\$366		\$366	\$17	\$383
Sub-Conservancy District	2	0.361 %	\$105		\$105	\$5	\$110
Tourism Authority	4	0.722 %	\$209		\$209	\$10	\$219
Ambulance	18	3.249 %	\$942		\$942	\$44	\$986
Pulbic Guardian	2	0.361 %	\$105		\$105	\$5	\$110
Chartered Admin	6	1.083 %	\$314		\$314	\$15	\$329
Quality of Life	3	0.529 %	\$162		\$162	\$13	\$175
Total	<u>554</u>	<u>100.000 %</u>	<u>\$29,004</u>		<u>\$29,004</u>	<u>\$1,204</u>	<u>\$30,208</u>

(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	\$270	\$8		\$262
Clerk	\$172	\$15		\$157
Recorder	\$293	\$31		\$262
Public Safety Complex	\$272	\$272		
Treasurer	\$263	\$54		\$209
District Attorney	\$1,205	\$106		\$1,099
City Manager	\$358	\$149		\$209
Finance	\$5,382	\$104	\$4,859	\$419
Human Resources	\$249	\$40		\$209
Information Technology	\$1,230	\$706		\$524
City Hall	\$86	\$86		
Internal Auditor	\$114	\$114		
Dispatch	\$1,095	\$163		\$932
Public Works	\$1,665	\$76		\$1,589
Facilities Maintenance	\$1,298	\$374	\$267	\$657
Elections	\$172	\$62		\$110
Pulbic Guardian	\$116	\$6		\$110
Assessor	\$514	\$75		\$439
Public Defender	\$1,749	\$1,749		
Economic Development	\$762	\$762		
Geographic Information Systems	\$4,612	\$304	\$4,308	
Northgate	\$32	\$32		
Welfare	\$485	\$102		\$383
SART	\$10	\$10		
Planning	\$428	\$45		\$383
Business License	\$9	\$9		
Chartered Admin	\$329			\$329
Sheriff Administration	\$901	\$682		\$219
Investigations	\$1,085	\$263		\$822
Sheriff Operations	\$3,015	\$439		\$2,576
Sheriff General Services	\$338	\$64		\$274
Detention Facility	\$2,238	\$429		\$1,809
Trinet Grant	\$65	\$11		\$54
Fire Administration	\$213	\$49		\$164
Fire Operations	\$2,528	\$446		\$2,082
Fire Prevention	\$139	\$29		\$110
Fire Training	\$267	\$103		\$164
Emergency Management	\$38	\$38		
Wildland Fire Management	\$172	\$172		
Juvenile Court	\$362	\$88		\$274
Juvenile Probation	\$1,762	\$209	\$896	\$657

Purchasing
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>	<u>Mail</u>
Juvenile Detention	\$941	\$119		\$822
Justice Court	\$2,080	\$491		\$1,589
Alternative Sentencing	\$556	\$173		\$383
Justice Court	\$1,615	\$413	\$1,202	
Parks Administration	\$421	\$38		\$383
Park Maintenance	\$1,054	\$414	\$91	\$549
Grants, Gifts, Donations	\$23	\$23		
Youth Sports Assoc	\$57	\$57		
NV Fair	\$160	\$160		
Multi Purp Athletic Ctr	\$586	\$44	\$542	
Swimming Pool	\$365	\$201		\$164
Community Center	\$250	\$140		\$110
Recreation	\$146	\$41	\$105	
Ice Rink	\$36	\$36		
Sports	\$224	\$170		\$54
Library	\$1,085	\$428		\$657
Health	\$1,628	\$148		\$1,480
Landfill Administration	\$15,657	\$735	\$14,429	\$493
Medical	\$562	\$506	\$56	
Environmental Health	\$9	\$9		
Animal Services	\$792	\$792		
Cooperative Extension	\$191	\$191		
Supplemental Indigent	\$1,244	\$1,244		
Capital Projects	\$755	\$755		
Senior Citizens	\$274	\$110		\$164
Carson City Transit	\$10,736	\$1,160	\$9,576	
Library Gift	\$148	\$148		
Administrative Assessment	\$46	\$46		
Traffic/Transportation	\$1,709	\$8	\$1,701	
Regional Transportation	\$1,672	\$125	\$1,547	
V&T Spec. Infrastructure	\$1	\$1		
Quality of Life	\$3,121	\$415	\$2,531	\$175
Street Maintenance	\$10,979	\$2,095	\$7,788	\$1,096
Infrastructure Tax	\$7,948	\$34	\$7,914	
Grant Fund	\$3,884	\$772	\$3,112	
Commissary Fund	\$128	\$128		
911 Surcharge	\$236	\$236		
Ambulance	\$1,540	\$554		\$986
Stormwater Drainage	\$1,002	\$117	\$502	\$383
Sewer Operation	\$82,280	\$2,010	\$79,119	\$1,151
Water	\$14,581	\$4,972	\$8,567	\$1,042

**Purchasing
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>	<u>Mail</u>
Building Permits	\$961	\$851		\$110
Cemetery	\$151	\$41		\$110
Fleet Management	\$2,475	\$618	\$1,474	\$383
Group Medical Insurance	\$1,917	\$1,863		\$54
Workers Compensation Ins	\$1,953	\$1,899		\$54
Insurance Fund	\$3,742	\$1,452	\$2,290	
Redevelopment	\$100	\$100		
Redevelopment Revolving	\$145	\$145		
Tourism Authority	\$1,492	\$1,273		\$219
Tricounty Railway	\$274	\$274		
Sub-Conservancy District	\$1,064	\$954		\$110
Controller Trust Fund	\$14	\$14		
Total	<u>\$221,303</u>	<u>\$38,219</u>	<u>\$152,876</u>	<u>\$30,208</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.

Carson City, Nevada - Full Cost Allocation

City Hall
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$76,393			\$76,393
Allocated additions:				
1010100 - Board of Supervisors	\$180	\$195	\$375	
1010600 - City Manager	\$612	\$47	\$659	
1010701 - Finance	\$823	\$78	\$901	
1010720 - Purchasing	\$82	\$4	\$86	
1010800 - Internal Auditor		\$89	\$89	
Total allocated additions:	<u>\$1,697</u>	<u>\$413</u>	<u>\$2,110</u>	<u>\$2,110</u>
Total to be allocated	<u>\$78,090</u>	<u>\$413</u>		<u>\$78,503</u>

City Hall
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Utilities</u>	<u>Common Costs</u>
<u>Other Expense and Cost</u>				
SALARIES & WAGES				
FRINGE BENEFITS				
<u>Other Expense and Cost</u>				
OFFICE SUPPLIES	\$3,436			\$3,436
POWER	\$33,362		\$33,362	
HEATING	\$14,899		\$14,899	
R&M SERVICES	\$24,696			\$24,696
Departmental Expenditures	\$76,393		\$48,261	\$28,132
Additions: 1st				
Other	\$1,697	\$1,697		
Functional Cost	\$78,090	\$1,697	\$48,261	\$28,132
Reallocate Admin		(\$1,697)	\$1,072	\$625
Allocable Costs	\$78,090		\$49,333	\$28,757
1st Allocation	\$78,090		\$49,333	\$28,757
Additions: 2nd				
Other	\$413	\$413		
Functional Cost	\$413	\$413		
Reallocate Admin		(\$413)	\$261	\$152
Allocable Costs	\$413		\$261	\$152
2nd Allocation	\$413		\$261	\$152
Total allocated	\$78,503		\$49,594	\$28,909

Carson City, Nevada - Full Cost Allocation

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 %	\$2,358		\$2,358		\$2,358
Treasurer	1,882	12.831 %	\$6,330		\$6,330		\$6,330
Assessor	1,412	9.626 %	\$4,749		\$4,749	\$169	\$4,918
City Manager	3,279	22.355 %	\$11,028		\$11,028		\$11,028
Finance	1,548	10.554 %	\$5,206		\$5,206		\$5,206
Human Resources	3,052	20.807 %	\$10,265		\$10,265		\$10,265
Information Technology	2,027	13.819 %	\$6,817		\$6,817		\$6,817
Internal Auditor	142	0.968 %	\$478		\$478	\$17	\$495
Group Medical Insurance	164	1.118 %	\$552		\$552	\$20	\$572
Workers Compensation Ins	461	3.143 %	\$1,550		\$1,550	\$55	\$1,605
Total	<u>14,668</u>	<u>100.000 %</u>	<u>\$49,333</u>		<u>\$49,333</u>	<u>\$261</u>	<u>\$49,594</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	9.804 %	\$2,819		\$2,819		\$2,819
Treasurer	4	7.843 %	\$2,255		\$2,255		\$2,255
Assessor	8	15.686 %	\$4,511		\$4,511	\$76	\$4,587
City Manager	4	7.843 %	\$2,255		\$2,255		\$2,255
Finance	8	15.686 %	\$4,511		\$4,511		\$4,511
Human Resources	4	7.843 %	\$2,255		\$2,255		\$2,255
Information Technology	10	19.608 %	\$5,639		\$5,639		\$5,639
Workers Compensation Ins	1	1.961 %	\$564		\$564	\$10	\$574
Welfare	7	13.726 %	\$3,948		\$3,948	\$66	\$4,014
Total	51	100.000 %	\$28,757		\$28,757	\$152	\$28,909

(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	\$5,177	\$2,358	\$2,819
Treasurer	\$8,585	\$6,330	\$2,255
City Manager	\$13,283	\$11,028	\$2,255
Finance	\$9,717	\$5,206	\$4,511
Human Resources	\$12,520	\$10,265	\$2,255
Information Technology	\$12,456	\$6,817	\$5,639
Internal Auditor	\$495	\$495	
Assessor	\$9,505	\$4,918	\$4,587
Welfare	\$4,014		\$4,014
Group Medical Insurance	\$572	\$572	
Workers Compensation Ins	\$2,179	\$1,605	\$574
Total	<u>\$78,503</u>	<u>\$49,594</u>	<u>\$28,909</u>

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.

Carson City, Nevada - Full Cost Allocation

Internal Auditor
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$100,767			\$100,767
Allocated additions:				
1 - Building Use Charge	\$604		\$604	
1010100 - Board of Supervisors	\$238	\$257	\$495	
1010212 - Clerk	\$11,447	\$4,834	\$16,281	
1010600 - City Manager	\$809	\$63	\$872	
1010701 - Finance	\$1,087	\$103	\$1,190	
1010720 - Purchasing	\$109	\$5	\$114	
1010730 - City Hall	\$478	\$17	\$495	
1015034 - Facilities Maintenance		\$953	\$953	
Total allocated additions:	<u>\$14,772</u>	<u>\$6,232</u>	<u>\$21,004</u>	<u>\$21,004</u>
Total to be allocated	<u>\$115,539</u>	<u>\$6,232</u>		<u>\$121,771</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	\$100,767		\$100,767
Departmental Expenditures	\$100,767		\$100,767
 Additions: 1st			
Other	\$14,772	\$14,772	
Functional Cost	\$115,539	\$14,772	\$100,767
Reallocate Admin		(\$14,772)	\$14,772
Allocable Costs	\$115,539		\$115,539
1st Allocation	\$115,539		\$115,539
 Additions: 2nd			
Other	\$6,232	\$6,232	
Functional Cost	\$6,232	\$6,232	
Reallocate Admin		(\$6,232)	\$6,232
Allocable Costs	\$6,232		\$6,232
2nd Allocation	\$6,232		\$6,232
 Total allocated	\$121,771		\$121,771

**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	230,102	0.233 %	\$269		\$269		\$269
Clerk	272,186	0.275 %	\$318		\$318		\$318
Recorder	512,214	0.518 %	\$599		\$599		\$599
Public Safety Complex	252,458	0.255 %	\$295		\$295		\$295
Elections	238,295	0.241 %	\$278		\$278	\$16	\$294
Treasurer	504,419	0.510 %	\$590		\$590		\$590
Assessor	750,464	0.759 %	\$877		\$877	\$51	\$928
District Attorney	2,329,494	2.356 %	\$2,722		\$2,722		\$2,722
City Manager	649,473	0.657 %	\$759		\$759		\$759
Public Defender	1,558,341	1.576 %	\$1,821		\$1,821	\$107	\$1,928
Economic Development	678,320	0.686 %	\$793		\$793	\$46	\$839
Finance	788,850	0.798 %	\$922		\$922		\$922
Human Resources	321,886	0.326 %	\$376		\$376		\$376
Information Technology	1,719,339	1.739 %	\$2,009		\$2,009		\$2,009
Geographic Information Systems	270,305	0.273 %	\$316		\$316	\$18	\$334
Purchasing	113,486	0.115 %	\$133		\$133		\$133
City Hall	76,393	0.077 %	\$89		\$89		\$89
Welfare	248,984	0.252 %	\$291		\$291	\$17	\$308
Planning	606,774	0.614 %	\$709		\$709	\$42	\$751
Business License	108,527	0.110 %	\$127		\$127	\$7	\$134
Sheriff Administration	1,044,195	1.056 %	\$1,220		\$1,220	\$71	\$1,291
Sheriff Operations	6,195,720	6.267 %	\$7,241		\$7,241	\$424	\$7,665
Sheriff General Services	696,576	0.705 %	\$814		\$814	\$48	\$862
Detention Facility	4,179,325	4.227 %	\$4,884		\$4,884	\$286	\$5,170
Dispatch	1,900,013	1.922 %	\$2,221		\$2,221	\$130	\$2,351
Trinet Grant	65,881	0.067 %	\$77		\$77	\$5	\$82
Fire Administration	494,304	0.500 %	\$578		\$578	\$34	\$612
Fire Operations	7,581,747	7.669 %	\$8,861		\$8,861	\$519	\$9,380
Fire Prevention	421,049	0.426 %	\$492		\$492	\$29	\$521
Fire Training	267,897	0.271 %	\$313		\$313	\$18	\$331
Emergency Management	238,586	0.241 %	\$279		\$279	\$16	\$295
Public Works	2,160,792	2.186 %	\$2,525		\$2,525	\$148	\$2,673
Juvenile Court	481,530	0.487 %	\$563		\$563	\$33	\$596
Juvenile Probation	1,469,975	1.487 %	\$1,718		\$1,718	\$101	\$1,819
Juvenile Detention	1,545,151	1.563 %	\$1,806		\$1,806	\$106	\$1,912
Justice Court	3,858,054	3.903 %	\$4,509		\$4,509	\$264	\$4,773
Alternative Sentencing	1,065,266	1.078 %	\$1,245		\$1,245	\$73	\$1,318
Parks Administration	676,604	0.684 %	\$791		\$791	\$46	\$837
Park Maintenance	1,143,290	1.156 %	\$1,336		\$1,336	\$78	\$1,414
Grants, Gifts, Donations	68,852	0.070 %	\$80		\$80	\$5	\$85
Swimming Pool	665,589	0.673 %	\$778		\$778	\$46	\$824

Carson City, Nevada - Full Cost Allocation

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	321,100	0.325 %	\$375		\$375	\$22	\$397
Recreation	373,984	0.378 %	\$437		\$437	\$26	\$463
Sports	372,321	0.377 %	\$435		\$435	\$25	\$460
Library	1,594,933	1.613 %	\$1,864		\$1,864	\$109	\$1,973
Health	509,813	0.516 %	\$596		\$596	\$35	\$631
Landfill Administration	1,447,755	1.464 %	\$1,692		\$1,692	\$99	\$1,791
Animal Services	705,852	0.714 %	\$825		\$825	\$48	\$873
Cooperative Extension	177,633	0.180 %	\$208		\$208	\$12	\$220
Supplemental Indigent	1,107,893	1.121 %	\$1,295		\$1,295	\$76	\$1,371
Senior Citizens	439,365	0.444 %	\$513		\$513	\$30	\$543
Carson City Transit	1,092,251	1.105 %	\$1,277		\$1,277	\$75	\$1,352
Library Gift	147,746	0.149 %	\$173		\$173	\$10	\$183
Administrative Assessment	43,989	0.044 %	\$51		\$51	\$3	\$54
Traffic/Transportation	52,262	0.053 %	\$61		\$61	\$4	\$65
Regional Transportation	342,230	0.346 %	\$400		\$400	\$23	\$423
Quality of Life	812,626	0.822 %	\$950		\$950	\$56	\$1,006
Street Maintenance	3,821,891	3.866 %	\$4,467		\$4,467	\$261	\$4,728
Grant Fund	3,424,572	3.464 %	\$4,002		\$4,002	\$234	\$4,236
Commissary Fund	198,980	0.201 %	\$233		\$233	\$14	\$247
Ambulance	3,111,689	3.148 %	\$3,637		\$3,637	\$213	\$3,850
Stormwater Drainage	318,021	0.322 %	\$372		\$372	\$22	\$394
Sewer Operation	4,091,417	4.139 %	\$4,782		\$4,782	\$280	\$5,062
Water	6,944,293	7.024 %	\$8,116		\$8,116	\$475	\$8,591
Building Permits	885,238	0.895 %	\$1,035		\$1,035	\$61	\$1,096
Cemetery	211,186	0.214 %	\$247		\$247	\$14	\$261
Fleet Management	1,319,361	1.335 %	\$1,542		\$1,542	\$90	\$1,632
Group Medical Insurance	1,965,411	1.988 %	\$2,297		\$2,297	\$134	\$2,431
Workers Compensation Ins	1,869,647	1.891 %	\$2,185		\$2,185	\$128	\$2,313
Insurance Fund	1,437,033	1.454 %	\$1,679		\$1,679	\$98	\$1,777
Redevelopment	209,012	0.211 %	\$244		\$244	\$14	\$258
Redevelopment Revolving	129,519	0.131 %	\$151		\$151	\$9	\$160
Tourism Authority	1,564,191	1.582 %	\$1,828		\$1,828	\$107	\$1,935
Tricounty Railway	244,483	0.247 %	\$286		\$286	\$17	\$303
Sub-Conservancy District	1,347,628	1.363 %	\$1,575		\$1,575	\$92	\$1,667
Controller Trust Fund	12,400	0.013 %	\$14		\$14	\$1	\$15
Medical	555,146	0.562 %	\$649		\$649	\$38	\$687
Environmental Health	483,061	0.489 %	\$565		\$565	\$33	\$598
Investigations	2,234,963	2.261 %	\$2,612		\$2,612	\$153	\$2,765
Justice Court	368,498	0.373 %	\$431		\$431	\$25	\$456
Ice Rink	64,334	0.065 %	\$75		\$75	\$4	\$79
Northgate	28,825	0.029 %	\$34		\$34	\$2	\$36

Carson City, Nevada - Full Cost Allocation

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>
Capital Projects	672,607	0.680 %	\$786		\$786	\$46	\$832
911 Surcharge	209,959	0.212 %	\$245		\$245	\$14	\$259
Wildland Fire Management	375,305	0.380 %	\$439		\$439	\$26	\$465
Facilities Maintenance	1,339,720	1.355 %	\$1,566		\$1,566	\$92	\$1,658
Pulbic Guardian	172,487	0.174 %	\$202		\$202	\$12	\$214
Chartered Admin	926,671	0.937 %	\$1,083		\$1,083	\$63	\$1,146
V&T Spec. Infrastructure	1,075	0.001 %	\$1		\$1		\$1
Infrastructure Tax	31,052	0.031 %	\$36		\$36	\$2	\$38
Multi Purp Athletic Ctr	39,826	0.040 %	\$47		\$47	\$3	\$50
SART	12,803	0.013 %	\$15		\$15	\$1	\$16
Youth Sports Assoc	86,388	0.087 %	\$101		\$101	\$6	\$107
NV Fair	159,313	0.164 %	\$184		\$184	\$11	\$195
Total	98,860,464	100.000 %	\$115,539		\$115,539	\$6,232	\$121,771

(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	\$269	\$269
Clerk	\$318	\$318
Recorder	\$599	\$599
Public Safety Complex	\$295	\$295
Treasurer	\$590	\$590
District Attorney	\$2,722	\$2,722
City Manager	\$759	\$759
Finance	\$922	\$922
Human Resources	\$376	\$376
Information Technology	\$2,009	\$2,009
Purchasing	\$133	\$133
City Hall	\$89	\$89
Dispatch	\$2,351	\$2,351
Public Works	\$2,673	\$2,673
Facilities Maintenance	\$1,658	\$1,658
Elections	\$294	\$294
Pulbic Guardian	\$214	\$214
Assessor	\$928	\$928
Public Defender	\$1,928	\$1,928
Economic Development	\$839	\$839
Geographic Information Systems	\$334	\$334
Northgate	\$36	\$36
Welfare	\$308	\$308
SART	\$16	\$16
Planning	\$751	\$751
Business License	\$134	\$134
Chartered Admin	\$1,146	\$1,146
Sheriff Administration	\$1,291	\$1,291
Investigations	\$2,765	\$2,765
Sheriff Operations	\$7,665	\$7,665
Sheriff General Services	\$862	\$862
Detention Facility	\$5,170	\$5,170
Trinet Grant	\$82	\$82
Fire Administration	\$612	\$612
Fire Operations	\$9,380	\$9,380
Fire Prevention	\$521	\$521
Fire Training	\$331	\$331
Emergency Management	\$295	\$295
Wildland Fire Management	\$465	\$465
Juvenile Court	\$596	\$596
Juvenile Probation	\$1,819	\$1,819
Juvenile Detention	\$1,912	\$1,912

Internal Auditor
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Internal Audit</u>
Justice Court	\$4,773	\$4,773
Alternative Sentencing	\$1,318	\$1,318
Justice Court	\$456	\$456
Parks Administration	\$837	\$837
Park Maintenance	\$1,414	\$1,414
Grants, Gifts, Donations	\$85	\$85
Youth Sports Assoc	\$107	\$107
NV Fair	\$195	\$195
Multi Purp Athletic Ctr	\$50	\$50
Swimming Pool	\$824	\$824
Community Center	\$397	\$397
Recreation	\$463	\$463
Ice Rink	\$79	\$79
Sports	\$460	\$460
Library	\$1,973	\$1,973
Health	\$631	\$631
Landfill Administration	\$1,791	\$1,791
Medical	\$687	\$687
Environmental Health	\$598	\$598
Animal Services	\$873	\$873
Cooperative Extension	\$220	\$220
Supplemental Indigent	\$1,371	\$1,371
Capital Projects	\$832	\$832
Senior Citizens	\$543	\$543
Carson City Transit	\$1,352	\$1,352
Library Gift	\$183	\$183
Administrative Assessment	\$54	\$54
Traffic/Transportation	\$65	\$65
Regional Transportation	\$423	\$423
V&T Spec. Infrastructure	\$1	\$1
Quality of Life	\$1,006	\$1,006
Street Maintenance	\$4,728	\$4,728
Infrastructure Tax	\$38	\$38
Grant Fund	\$4,236	\$4,236
Commissary Fund	\$247	\$247
911 Surcharge	\$259	\$259
Ambulance	\$3,850	\$3,850
Stormwater Drainage	\$394	\$394
Sewer Operation	\$5,062	\$5,062
Water	\$8,591	\$8,591
Building Permits	\$1,096	\$1,096
Cemetery	\$261	\$261

Internal Auditor
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Internal Audit</u>
Fleet Management	\$1,632	\$1,632
Group Medical Insurance	\$2,431	\$2,431
Workers Compensation Ins	\$2,313	\$2,313
Insurance Fund	\$1,777	\$1,777
Redevelopment	\$258	\$258
Redevelopment Revolving	\$160	\$160
Tourism Authority	\$1,935	\$1,935
Tricounty Railway	\$303	\$303
Sub-Conservancy District	\$1,667	\$1,667
Controller Trust Fund	\$15	\$15
Total	<u>\$121,771</u>	<u>\$121,771</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.

Carson City, Nevada - Full Cost Allocation

Dispatch
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$1,900,013			\$1,900,013
Allocated additions:				
1 - Building Use Charge	\$12,668		\$12,668	
2 - Equipment Use Charge	\$21,489		\$21,489	
1010100 - Board of Supervisors	\$4,486	\$4,848	\$9,334	
1010600 - City Manager	\$15,225	\$1,178	\$16,403	
1010701 - Finance	\$12,586	\$1,101	\$13,687	
1010705 - Human Resources	\$1,637	\$143	\$1,780	
1010710 - Information Technology	\$27,920	\$599	\$28,519	
1010720 - Purchasing	\$1,046	\$49	\$1,095	
1010800 - Internal Auditor	\$2,221	\$130	\$2,351	
1015034 - Facilities Maintenance		\$24,172	\$24,172	
Total allocated additions:	<u>\$99,278</u>	<u>\$32,220</u>	<u>\$131,498</u>	<u>\$131,498</u>
Total to be allocated	<u>\$1,999,291</u>	<u>\$32,220</u>		<u>\$2,031,511</u>

Dispatch
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Dispatch</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$1,282,414		\$1,282,414
FRINGE BENEFITS	\$473,043		\$473,043
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$144,556		\$144,556
Departmental Expenditures	\$1,900,013		\$1,900,013
Additions: 1st			
Other	\$99,278	\$99,278	
Functional Cost	\$1,999,291	\$99,278	\$1,900,013
Reallocate Admin		(\$99,278)	\$99,278
Allocable Costs	\$1,999,291		\$1,999,291
1st Allocation	\$1,999,291		\$1,999,291
Additions: 2nd			
Other	\$32,220	\$32,220	
Functional Cost	\$32,220	\$32,220	
Reallocate Admin		(\$32,220)	\$32,220
Allocable Costs	\$32,220		\$32,220
2nd Allocation	\$32,220		\$32,220
Total allocated	\$2,031,511		\$2,031,511

Carson City, Nevada - Full Cost Allocation

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	94,959	87.581 %	\$1,751,002		\$1,751,002	\$28,219	\$1,779,221
Ambulance	8,834	8.148 %	\$162,895		\$162,895	\$2,625	\$165,520
All Other	3,631	3.349 %	\$66,954		\$66,954	\$1,079	\$68,033
Fire Operations	1,000	0.922 %	\$18,440		\$18,440	\$297	\$18,737
Total	108,424	100.000 %	\$1,999,291		\$1,999,291	\$32,220	\$2,031,511

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

Source: Dispatch - Jack Freer

Dispatch
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Dispatch</u>
Sheriff Operations	\$1,779,221	\$1,779,221
Fire Operations	\$18,737	\$18,737
Ambulance	\$165,520	\$165,520
All Other	\$68,033	\$68,033
Total	<u>\$2,031,511</u>	<u>\$2,031,511</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.

Carson City, Nevada - Full Cost Allocation

Public Works
Costs to be allocated

Expenditures Per Financial Statement:

1st Allocation
\$2,160,792

2nd Allocation

Sub-total

Total
\$2,160,792

Allocated additions:

1 - Building Use Charge	\$2,381	\$19	\$2,400
2 - Equipment Use Charge	\$19,200		\$19,200
1010100 - Board of Supervisors	\$5,101	\$5,513	\$10,614
1010500 - District Attorney	\$13,480	\$795	\$14,275
1010600 - City Manager	\$17,315	\$1,340	\$18,655
1010701 - Finance	\$14,901	\$1,295	\$16,196
1010705 - Human Resources	\$15,631	\$1,368	\$16,999
1010710 - Information Technology	\$56,448	\$1,272	\$57,720
1010720 - Purchasing	\$1,591	\$74	\$1,665
1010800 - Internal Auditor	\$2,525	\$148	\$2,673
1015034 - Facilities Maintenance		\$16,960	\$16,960

Total allocated additions:	<u>\$148,573</u>	<u>\$28,784</u>	<u>\$177,357</u>	<u>\$177,357</u>
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Departmental cost adjustments:

SALARIES - DIRECT BILL	\$418,483			
Total departmental cost adjustments:	<u>\$418,483</u>			<u>\$418,483</u>

Total to be allocated	<u><u>\$2,727,848</u></u>	<u><u>\$28,784</u></u>		<u><u>\$2,756,632</u></u>
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Carson City, Nevada - Full Cost Allocation

Public Works
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>General Fund Support</u>	<u>Departmental Support</u>
<u>Wages & Benefits</u>				
SALARIES & WAGES	\$1,294,800		\$26,929	\$1,267,871
FRINGE BENEFITS	\$798,461		\$16,606	\$781,855
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$67,531		\$1,405	\$66,126
Departmental Expenditures	\$2,160,792		\$44,940	\$2,115,852
<u>Cost Adjustments</u>				
SALARIES - DIRECT BILL	\$418,483		\$8,704	\$409,779
Additions: 1st				
Other	\$148,573	\$148,573		
Functional Cost	\$2,727,848	\$148,573	\$53,644	\$2,525,631
Reallocate Admin		(\$148,573)	\$3,090	\$145,483
Allocable Costs	\$2,727,848		\$56,734	\$2,671,114
Unallocated	(\$56,734)		(\$56,734)	
1st Allocation	\$2,671,114			\$2,671,114
Additions: 2nd				
Other	\$28,784	\$28,784		
Functional Cost	\$28,784	\$28,784		
Reallocate Admin		(\$28,784)	\$599	\$28,185
Allocable Costs	\$28,784		\$599	\$28,185
Unallocated	(\$599)		(\$599)	
2nd Allocation	\$28,185			\$28,185
Total allocated	\$2,699,299			\$2,699,299

Carson City, Nevada - Full Cost Allocation

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	2,959	30.215 %	\$807,089	(\$47,134)	\$759,955	\$8,516	\$768,471
Sewer Operation	3,088	31.533 %	\$842,275	(\$47,134)	\$795,141	\$8,887	\$804,028
Street Maintenance	223	2.277 %	\$60,825		\$60,825	\$642	\$61,467
Regional Transportation	1,529	15.613 %	\$417,046	(\$272,930)	\$144,116	\$4,401	\$148,517
Landfill Administration	434	4.432 %	\$118,377		\$118,377	\$1,249	\$119,626
Stormwater Drainage	666	6.801 %	\$181,656		\$181,656	\$1,917	\$183,573
Fleet Management	230	2.349 %	\$62,734		\$62,734	\$662	\$63,396
Building Permits	371	3.788 %	\$101,193		\$101,193	\$1,068	\$102,261
Carson City Transit	228	2.328 %	\$62,189	(\$51,285)	\$10,904	\$656	\$11,560
Quality of Life	65	0.664 %	\$17,730		\$17,730	\$187	\$17,917
Subtotal	<u>9,793</u>	<u>100.000 %</u>	<u>\$2,671,114</u>	<u>(\$418,483)</u>	<u>\$2,252,631</u>	<u>\$28,185</u>	<u>\$2,280,816</u>
Direct Billed				<u>\$418,483</u>	<u>\$418,483</u>		<u>\$418,483</u>
Total	<u>9,793</u>	<u>100.000 %</u>	<u>\$2,671,114</u>	<u>\$0</u>	<u>\$2,671,114</u>	<u>\$28,185</u>	<u>\$2,699,299</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>
Landfill Administration	\$119,626	\$119,626
Carson City Transit	\$11,560	\$11,560
Regional Transportation	\$148,517	\$148,517
Quality of Life	\$17,917	\$17,917
Street Maintenance	\$61,467	\$61,467
Stormwater Drainage	\$183,573	\$183,573
Sewer Operation	\$804,028	\$804,028
Water	\$768,471	\$768,471
Building Permits	\$102,261	\$102,261
Fleet Management	\$63,396	\$63,396
Subtotal	<u>\$2,280,816</u>	<u>\$2,280,816</u>
Direct Billed	\$418,483	\$418,483
Total	<u>\$2,699,299</u>	<u>\$2,699,299</u>

SCHEDULE 18.01

FACILITIES MAINTENANCE

NATURE AND EXTENT OF SERVICE

The Facilities Maintenance Department is responsible for repair, construction, custodial, and preventative maintenance for City owned facilities. This also includes maintenance of mechanical and electrical systems in the parks. The costs of the department are broken out and allocated as follows:

- **City Hall** – These costs include maintenance and custodial services and are allocated to departments based on square footage occupied by departments.
- **Public Safety Complex** – These costs include maintenance and custodial services and are allocated to departments based on square footage occupied by departments.
- **Direct Maintenance Support** – These costs include repair and maintenance costs to single occupant buildings and are allocated to departments based on time records maintained.
- **Custodial Services** – These costs include custodial services to building with multiple occupants and are allocated to departments based on square footage maintained.

Prepared by:

Carson City, Nevada - Full Cost Allocation

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>
	\$1,339,720			\$1,339,720
Allocated additions:				
2 - Equipment Use Charge	\$7,412		\$7,412	
1010100 - Board of Supervisors	\$3,163	\$3,418	\$6,581	
1010600 - City Manager	\$10,735	\$831	\$11,566	
1010701 - Finance	\$10,252	\$917	\$11,169	
1010705 - Human Resources	\$1,979	\$173	\$2,152	
1010710 - Information Technology	\$17,136	\$368	\$17,504	
1010720 - Purchasing	\$1,242	\$56	\$1,298	
1010800 - Internal Auditor	\$1,566	\$92	\$1,658	
Total allocated additions:	\$53,485	\$5,855	\$59,340	\$59,340
Total to be allocated	<u>\$1,393,205</u>	<u>\$5,855</u>		<u>\$1,399,060</u>

Carson City, Nevada - Full Cost Allocation

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	\$704,285		\$40,140	\$42,253	\$347,107	\$274,785
FRINGE BENEFITS	\$302,187		\$17,223	\$18,129	\$148,933	\$117,902
<u>Other Expense and Cost</u>						
SERVICES & SUPPLIES	\$26,562		\$1,514	\$1,594	\$13,091	\$10,363
BUILDING REPAIR & MAINT	\$132,155		\$13,216	\$13,216	\$105,723	
CUSTODIAL SUPPLIES	\$42,155					\$42,155
CONTRACTUAL SERVICES	\$132,376				\$132,376	
Departmental Expenditures	\$1,339,720		\$72,093	\$75,192	\$747,230	\$445,205
Additions: 1st						
Other	\$53,485	\$53,485				
Functional Cost	\$1,393,205	\$53,485	\$72,093	\$75,192	\$747,230	\$445,205
Reallocate Admin		(\$53,485)	\$2,878	\$3,002	\$29,831	\$17,774
Allocable Costs	\$1,393,205		\$74,971	\$78,194	\$777,061	\$462,979
1st Allocation	\$1,393,205		\$74,971	\$78,194	\$777,061	\$462,979
Additions: 2nd						
Other	\$5,855	\$5,855				
Functional Cost	\$5,855	\$5,855				
Reallocate Admin		(\$5,855)	\$315	\$329	\$3,266	\$1,945
Allocable Costs	\$5,855		\$315	\$329	\$3,266	\$1,945
2nd Allocation	\$5,855		\$315	\$329	\$3,266	\$1,945
Total allocated	\$1,399,060		\$75,286	\$78,523	\$780,327	\$464,924

Carson City, Nevada - Full Cost Allocation

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 %	\$3,583		\$3,583		\$3,583
Treasurer	1,882	12.831 %	\$9,619		\$9,619		\$9,619
Assessor	1,412	9.626 %	\$7,217		\$7,217	\$218	\$7,435
City Manager	3,279	22.355 %	\$16,760		\$16,760		\$16,760
Finance	1,548	10.554 %	\$7,912		\$7,912		\$7,912
Human Resources	3,052	20.807 %	\$15,599		\$15,599		\$15,599
Information Technology	2,027	13.819 %	\$10,360		\$10,360		\$10,360
Internal Auditor	142	0.968 %	\$726		\$726		\$726
Group Medical Insurance	164	1.118 %	\$838		\$838	\$25	\$863
Workers Compensation Ins	461	3.143 %	\$2,357		\$2,357	\$72	\$2,429
Total	<u>14,668</u>	<u>100.000 %</u>	<u>\$74,971</u>		<u>\$74,971</u>	<u>\$315</u>	<u>\$75,286</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 %	\$12,278		\$12,278		\$12,278
Collections	336	0.648 %	\$506		\$506	\$3	\$509
District Attorney	7,358	14.181 %	\$11,089		\$11,089		\$11,089
Detention Facility	5,590	10.774 %	\$8,424		\$8,424	\$51	\$8,475
Justice Court	30,454	58.695 %	\$45,897		\$45,897	\$275	\$46,172
Total	51,885	100.000 %	\$78,194		\$78,194	\$329	\$78,523

(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	229	2.462 %	\$19,132		\$19,132	\$84	\$19,216
Swimming Pool	504	5.419 %	\$42,107		\$42,107	\$186	\$42,293
Multi Purp Athletic Ctr	79	0.849 %	\$6,600		\$6,600	\$29	\$6,629
Community Center	223	2.398 %	\$18,631		\$18,631	\$82	\$18,713
Fire Administration	722	7.763 %	\$60,320		\$60,320	\$266	\$60,586
Health	569	6.118 %	\$47,538		\$47,538	\$210	\$47,748
Juvenile Detention	121	1.301 %	\$10,109		\$10,109	\$45	\$10,154
Parks Administration	1,760	18.923 %	\$147,041		\$147,041	\$648	\$147,689
Library	289	3.107 %	\$24,145		\$24,145	\$106	\$24,251
Dispatch	232	2.494 %	\$19,383		\$19,383		\$19,383
Detention Facility	1,131	12.160 %	\$94,490		\$94,490	\$417	\$94,907
Fleet Management	398	4.279 %	\$33,251		\$33,251	\$147	\$33,398
Senior Citizens	390	4.193 %	\$32,583		\$32,583	\$144	\$32,727
All Other	995	10.698 %	\$83,128		\$83,128	\$367	\$83,495
Public Works	203	2.183 %	\$16,960		\$16,960		\$16,960
Sheriff Administration	548	5.892 %	\$45,783		\$45,783	\$202	\$45,985
Planning	46	0.495 %	\$3,843		\$3,843	\$17	\$3,860
Building Permits	71	0.763 %	\$5,932		\$5,932	\$26	\$5,958
Business License	23	0.247 %	\$1,922		\$1,922	\$8	\$1,930
Ice Rink	272	2.924 %	\$22,725		\$22,725	\$100	\$22,825
Sewer Operation	72	0.774 %	\$6,015		\$6,015	\$27	\$6,042
Juvenile Probation	348	3.742 %	\$29,074		\$29,074	\$128	\$29,202
Cooperative Extension	24	0.258 %	\$2,005		\$2,005	\$9	\$2,014
Carson City Transit	14	0.151 %	\$1,170		\$1,170	\$5	\$1,175
Street Maintenance	4	0.043 %	\$334		\$334	\$1	\$335
Water	15	0.161 %	\$1,253		\$1,253	\$6	\$1,259
Landfill Administration	19	0.203 %	\$1,587		\$1,587	\$6	\$1,593
Total	<u>9,301</u>	<u>100.000 %</u>	<u>\$777,061</u>		<u>\$777,061</u>	<u>\$3,266</u>	<u>\$780,327</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 %	\$1,119		\$1,119		\$1,119
Recorder	8,602	2.966 %	\$13,730		\$13,730		\$13,730
Treasurer	1,882	0.649 %	\$3,004		\$3,004		\$3,004
Collections	336	0.116 %	\$536		\$536	\$3	\$539
District Attorney	7,358	2.537 %	\$11,745		\$11,745		\$11,745
City Manager	3,279	1.130 %	\$5,234		\$5,234		\$5,234
Finance	1,548	0.534 %	\$2,471		\$2,471		\$2,471
Human Resources	3,052	1.052 %	\$4,872		\$4,872		\$4,872
Information Technology	2,027	0.699 %	\$3,235		\$3,235		\$3,235
Internal Auditor	142	0.049 %	\$227		\$227		\$227
Planning	3,840	1.324 %	\$6,129		\$6,129	\$29	\$6,158
Sheriff Administration	4,080	1.407 %	\$6,512		\$6,512	\$31	\$6,543
Sheriff General Services	3,500	1.207 %	\$5,587		\$5,587	\$26	\$5,613
Dispatch	3,000	1.034 %	\$4,789		\$4,789		\$4,789
Fire Administration	5,200	1.793 %	\$8,300		\$8,300	\$39	\$8,339
Fire Training	2,600	0.896 %	\$4,150		\$4,150	\$20	\$4,170
Juvenile Probation	4,050	1.396 %	\$6,465		\$6,465	\$30	\$6,495
Juvenile Detention	5,480	1.889 %	\$8,747		\$8,747	\$41	\$8,788
Justice Court	30,454	10.499 %	\$48,610		\$48,610	\$229	\$48,839
Parks Administration	5,247	1.809 %	\$8,375		\$8,375	\$39	\$8,414
Community Center	43,230	14.904 %	\$69,003		\$69,003	\$325	\$69,328
Recreation	1,240	0.428 %	\$1,979		\$1,979	\$9	\$1,988
Health	15,375	5.301 %	\$24,541		\$24,541	\$116	\$24,657
Animal Services	2,500	0.862 %	\$3,990		\$3,990	\$19	\$4,009
Cooperative Extension	3,840	1.324 %	\$6,129		\$6,129	\$29	\$6,158
Senior Citizens	32,836	11.321 %	\$52,413		\$52,413	\$247	\$52,660
Regional Transportation	120	0.041 %	\$192		\$192	\$1	\$193
Street Maintenance	12,263	4.228 %	\$19,574		\$19,574	\$92	\$19,666
Stormwater Drainage	3,647	1.257 %	\$5,821		\$5,821	\$27	\$5,848
Sewer Operation	8,406	2.898 %	\$13,418		\$13,418	\$63	\$13,481
Water	3,416	1.178 %	\$5,453		\$5,453	\$26	\$5,479
Building Permits	3,840	1.324 %	\$6,129		\$6,129	\$29	\$6,158
Cemetery	1,452	0.501 %	\$2,318		\$2,318	\$11	\$2,329
Fleet Management	650	0.224 %	\$1,038		\$1,038	\$5	\$1,043
Group Medical Insurance	164	0.057 %	\$262		\$262	\$1	\$263
Workers Compensation Ins	461	0.159 %	\$736		\$736	\$3	\$739
All Other	60,234	20.765 %	\$96,146		\$96,146	\$455	\$96,601
Total	<u>290,052</u>	<u>100.000 %</u>	<u>\$462,979</u>		<u>\$462,979</u>	<u>\$1,945</u>	<u>\$464,924</u>

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

Carson City, Nevada - Full Cost Allocation

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 - Full Cost Allocation

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	\$4,702	\$3,583			\$1,119
Recorder	\$26,008		\$12,278		\$13,730
Treasurer	\$12,623	\$9,619			\$3,004
District Attorney	\$22,834		\$11,089		\$11,745
City Manager	\$21,994	\$16,760			\$5,234
Finance	\$10,383	\$7,912			\$2,471
Human Resources	\$20,471	\$15,599			\$4,872
Information Technology	\$13,595	\$10,360			\$3,235
Internal Auditor	\$953	\$726			\$227
Dispatch	\$24,172			\$19,383	\$4,789
Public Works	\$16,960			\$16,960	
Collections	\$1,048		\$509		\$539
Assessor	\$7,435	\$7,435			
Planning	\$10,018			\$3,860	\$6,158
Business License	\$1,930			\$1,930	
Sheriff Administration	\$52,528			\$45,985	\$6,543
Sheriff General Services	\$5,613				\$5,613
Detention Facility	\$103,382		\$8,475	\$94,907	
Fire Administration	\$68,925			\$60,586	\$8,339
Fire Training	\$4,170				\$4,170
Juvenile Probation	\$35,697			\$29,202	\$6,495
Juvenile Detention	\$18,942			\$10,154	\$8,788
Justice Court	\$95,011		\$46,172		\$48,839
Parks Administration	\$156,103			\$147,689	\$8,414
Multi Purp Athletic Ctr	\$6,629			\$6,629	
Swimming Pool	\$42,293			\$42,293	
Community Center	\$88,041			\$18,713	\$69,328
Recreation	\$1,988				\$1,988
Ice Rink	\$22,825			\$22,825	
Library	\$24,251			\$24,251	
Health	\$72,405			\$47,748	\$24,657
Landfill Administration	\$1,593			\$1,593	
Animal Services	\$23,225			\$19,216	\$4,009
Cooperative Extension	\$8,172			\$2,014	\$6,158
Senior Citizens	\$85,387			\$32,727	\$52,660
Carson City Transit	\$1,175			\$1,175	
Regional Transportation	\$193				\$193
Street Maintenance	\$20,001			\$335	\$19,666
Stormwater Drainage	\$5,848				\$5,848
Sewer Operation	\$19,523			\$6,042	\$13,481

Carson City, Nevada - Full Cost Allocation

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>
Water	\$6,738			\$1,259	\$5,479
Building Permits	\$12,116			\$5,958	\$6,158
Cemetery	\$2,329				\$2,329
Fleet Management	\$34,441			\$33,398	\$1,043
Group Medical Insurance	\$1,126	\$863			\$263
Workers Compensation Ins	\$3,168	\$2,429			\$739
All Other	\$180,096			\$83,495	\$96,601
Total	<u>\$1,399,060</u>	<u>\$75,286</u>	<u>\$78,523</u>	<u>\$780,327</u>	<u>\$464,924</u>

CARSON CITY, NV
 FULL COST ALLOCATION PLAN
 FY2016 (Actual)
 DRAFT 1-14-2017

Updated 1/18/17 SMR
 For FY18 Budget

Central Service Departments	Cooperative Extension	Senior Citizens	Carson City Transit	Traffic/Transportation	Regional Transportation	Quality of Life	Street Maintenance	Commissary Fund	Ambulance	Stormwater Drainage	Sewer Operation	Water
Building Use Charge												
Equipment Use Charge												
Board of Supervisors	872	2,158	5,366	256	1,681	3,991	18,775	978	15,286	1,562	20,098	34,113
Clerk												
Recorder												
Public Safety Complex												
Treasurer			5,733	21,315	1,691					64,287	66,344	67,389
District Attorney			1,748		10,779	18,645	4,078			874	16,023	2,913
City Manager	1,533	3,793	9,429	451	2,954	7,016	32,995	1,717	26,863	2,745	35,322	59,952
Finance	2,061	5,817	11,533	262	13,512	23,748	31,840	1,592	19,877	(3,858)	18,592	47,785
Human Resources	135	282		1,324		469	1,873		2,061	656	12,607	5,633
Information Technology	89	5,399	665	510	2,609	6,536	32,313	957	38,775	5,994	36,716	38,101
Purchasing	191	274	10,736	1,709	1,672	3,121	10,979	128	1,540	1,002	82,280	14,581
City Hall												
Internal Auditor	220	543	1,352	65	423	1,006	4,728	247	3,850	394	5,062	8,591
Dispatch												
									165,520			
Public Works			23,777		230,451	21,400	73,417			219,262	969,503	927,034
Facilities Maintenance	8,172	21,308	1,175	-	193	-	20,001	-	-	5,848	19,523	6,738
Proposed Costs (Actuary)	13,273	103,653	71,514	25,892	298,529	126,636	230,999	5,619	273,772	298,766	1,282,070	1,212,830
Remove Public Works	-	-	(23,777)	-	(230,451)	(21,400)	(73,417)	-	-	(219,262)	(969,503)	(927,034)
Totals W/O Public Works	13,273	103,653	47,737	25,892	68,078	105,236	157,582	5,619	273,772	79,504	312,567	285,796
Add 6% for FY17-18 Merits	14,069	109,872	50,601	27,446	72,163	111,550	167,037	5,956	290,198	84,274	331,321	302,944
FY18 Adjustments												
Reduce to A-87 Plan - Attached	-	-	-	-	-	(56,642)	-	-	-	-	-	-
Add PW Allocation	-	-	-	-	106,096	29,779	55,848	-	-	218,699	1,185,746	609,475
Add funding for Fire Training	-	-	-	-	-	-	14,000	-	-	14,000	14,000	28,000
True up from FY16 Estimate	-	-	23,777	-	136,625	(10,773)	5,173	-	-	(31,168)	179,839	170,531
Total to Allocate	14,069	109,872	74,378	27,446	314,883	73,914	242,058	5,956	290,198	285,805	1,710,906	1,110,950
Amount Budgeted in FY17	-	-	38,218	-	158,328	83,302	239,041	6,971	289,298	265,705	1,177,283	1,200,319
Amount Budgeted in FY18	14,069	-	74,378	-	314,883	73,914	242,058	5,956	290,198	285,805	1,710,906	1,110,950
Monthly Amount	1,173	-	6,198	-	26,240	6,160	20,171	496	24,183	23,817	142,576	92,579
TRUE UP -												
PW via Consultant FY16 (Above)	-	-	23,777	-	230,451	21,400	73,417	-	-	219,262	969,503	927,034
FY16 Estimated Allocation	-	-	-	-	93,826	32,173	68,244	-	-	250,430	925,414	892,253
GIS Not included above	-	-	-	-	-	-	-	-	-	-	(135,750)	(135,750)
Total Estimated FY16 Allocation	-	-	-	-	93,826	32,173	68,244	-	-	250,430	789,664	756,503
True-Up Adjustment	-	-	23,777	-	136,625	(10,773)	5,173	-	-	(31,168)	179,839	170,531

CARSON CITY, NV
 FULL COST ALLOCATION PLA
 FY2016 (Actual)
 DRAFT 1-14-2017

Central Service Departments	Building Permits	Cemetery	Fleet Management	Group Medical Insurance	Workers Compensation Ins	Insurance Fund	Redevelopment	Redevelopment Revolving	Subtotal
Building Use Charge	7,197			698		1,961			9,856
Equipment Use Charge									-
Board of Supervisors	4,349	1,038	6,481	9,655	9,184	7,060	1,026	636	144,565
Clerk								32,565	105,833
Recorder									-
Public Safety Complex									-
Treasurer	6,072	312							233,143
District Attorney	874				2,331	9,031	6,700		73,996
City Manager	7,643	1,823	11,390	16,968	16,141	12,406	1,805	1,118	254,064
Finance	9,154	1,454	10,361	8,927	1,982	(6,223)	1,460	1,414	201,290
Human Resources	187	187	2,096	139,651	4,034				171,195
Information Technology	2,456	3,003	12,268	3,958	2,523	1,620	1,357		195,849
Purchasing	961	151	2,475	1,917	1,953	3,742	100	145	139,657
City Hall				572	2,179				2,751
Internal Auditor	1,096	261	1,632	2,431	2,313	1,777	258	160	36,409
Dispatch									165,520
Public Works	122,142		75,721						2,662,707
Facilities Maintenance	12,116	2,329	34,441	1,126	3,168	-	-	-	136,138
Proposed Costs (Actuary)	174,247	10,558	156,865	185,903	47,769	29,413	12,706	36,038	4,532,973
Remove Public Works	(122,142)	-	(75,721)	-	-	-	-	-	(2,662,707)
Totals W/O Public Works	52,105	10,558	81,144	185,903	47,769	29,413	12,706	36,038	1,870,266
Add 6% for FY17-18 Merits	55,231	11,191	86,013	197,057	50,635	31,178	13,468	38,200	2,050,406
FY18 Adjustments									
Reduce to A-87 Plan - Attached	-	-	-	-	-	-	-	-	(56,642)
Add PW Allocation	131,158	-	40,329	-	-	-	-	-	2,377,131
Add funding for Fire Training	-	-	-	-	-	-	-	-	70,000
True up from FY16 Estimate	(15,105)	-	19,362	-	-	-	-	-	478,261
Total to Allocate	171,285	11,191	145,704	197,057	50,635	31,178	13,468	38,200	4,919,155
Amount Budgeted in FY17	167,166	-	136,161	207,253	62,640	54,459	68,273	-	4,154,417
Amount Budgeted in FY18	171,285	-	145,704	197,057	50,635	31,178	51,669	-	4,770,646
Monthly Amount	14,274	-	12,142	16,421	4,220	2,598	4,306	-	397,554
TRUE UP -									
PW via Consultant FY16 (Above)	122,142	-	75,721	-	-	-	-	-	2,662,707
FY16 Estimated Allocation	137,247	-	56,359	-	-	-	-	-	2,455,946
GIS Not included above	-	-	-	-	-	-	-	-	(271,500)
Total Estimated FY16 Allocation	137,247	-	56,359	-	-	-	-	-	2,184,446
True-Up Adjustment	(15,105)	-	19,362	-	-	-	-	-	478,261