



# STAFF REPORT

**Report To:** Board of Supervisors

**Meeting Date:** 2/15/2018

**Staff Contact:** Jason Link, Chief Financial Officer (jlink@carson.org)

**Agenda Title:** For Possible Action: To accept the Carson City Cost Allocation Plan for the fiscal year ended June 30, 2017 for use in preparing the Fiscal Year 2019 Carson City Budget.

**Staff Summary:** City staff is requesting that the Board accept the Cost Allocation Plan prepared by Mahoney and Associates using financial information for the fiscal year ended June 30, 2017 for use in preparing the FY 2019 Carson City Budget. The City will use the Cost Allocation Plan for amounts charged to Special Revenue and Enterprise Funds.

**Agenda Action:** Formal Action/Motion

**Time Requested:** 10 minutes

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## **Proposed Motion**

I move to accept the Carson City Cost Allocation Plan for the fiscal year ended June 30, 2017 for use in preparing the Fiscal Year 2019 Carson City Budget.

## **Board's Strategic Goal**

Efficient Government

## **Previous Action**

N/A

## **Background/Issues & Analysis**

The Carson City Cost Allocation Plan (attached) for the fiscal year ended June 30, 2017 has been completed by Mahoney and Associates. The Full Cost Allocation Plan was prepared using a consistent approach and treatment of direct or indirect costs; in no case have costs charged as direct costs to programs been included as indirect costs. Actual expenditure information was obtained from the financial statements for the year ended June 30, 2017. 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 2 CFR Part 200 cost plan (formerly OMB Circular A87) 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 FY19 Carson City Budget.

**Alternatives**

Reject and reperform cost allocation plan.

**Board Action Taken:**

Motion: \_\_\_\_\_

1) \_\_\_\_\_

2) \_\_\_\_\_

Aye/Nay

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
(Vote Recorded By)

**CARSON CITY, NV  
COST ALLOCATION PLAN  
FY2017 FOR FY2019 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 Permits
Building Charge													\$ 7,115
Board of Supervisors Clerk	\$ 934	\$ 2,364	\$ 5,604	\$ 272	\$ 1,606	\$ 3,544	\$ 22,653	\$ 999	\$ 16,396	\$ 1,144	\$ 22,894	\$ 33,944	\$ 4,574
Treasurer			4,148	11,904	1,539					60,725	63,514	63,973	6,104
District Attorney			2,148		10,127	21,174	4,296			2,148	15,957	2,148	2,148
City Manager	1,356	3,434	8,137	395	2,332	5,146	32,894	1,451	23,809	1,661	33,246	49,291	6,641
Finance	1,753	4,734	9,742	214	10,088	17,332	32,534	1,682	18,634	(5,344)	16,010	34,149	8,296
Human Resources	80	239		1,208		637	6,450	157	2,232	557	3,990	1,594	239
Information Technology	179	6,090	760	644	2,326	7,748	37,731	1,413	43,926	4,732	40,503	42,542	2,233
Geographic Information Systems						18,161				8,255	13,208	8,255	
Purchasing	170	227	1,333	3	16,808	6,821	6,484	166	1,296	637	27,924	17,186	2,974
City Hall													
Internal Auditor	200	507	1,202	59	345	759	4,856	215	3,515	245	4,908	7,277	981
Dispatch									175,358				
Public Works*			8,169		139,036	22,099	50,910			182,383	1,098,096	470,104	144,900
Facilities Maintenance	6,543	89,265	1,431	-	200	-	21,001	-	-	6,084	22,134	6,994	8,860
Proposed Costs (Actuary)	11,215	106,860	42,674	14,699	214,878	141,509	219,809	6,083	285,166	263,227	1,362,384	737,457	195,065
Remove Public Works	-	-	(8,169)	-	(139,036)	(22,099)	(50,910)	-	-	(182,383)	(1,098,096)	(470,104)	(144,900)
Totals W/O Public Works	11,215	106,860	34,505	14,699	75,842	119,410	168,899	6,083	285,166	80,844	264,288	267,353	50,165
Add 6% for FY18-19 Merits	11,888	113,272	36,575	15,581	80,393	126,575	179,033	6,448	302,276	85,695	280,145	283,394	53,175
FY19 Adjustments:													
Reduce to 2CFR Plan - Attached	-	-	-	-	-	(52,001)	-	-	-	-	-	-	-
Add PW Allocation	-	-	-	-	109,939	31,264	56,847	-	-	228,665	1,073,168	491,287	150,139
Add funding for Fire Training	-	-	-	-	-	-	14,000	-	-	14,000	14,000	28,000	-
True up from FY17 Estimate (Below)	-	-	8,169	-	40,051	(7,152)	(829)	-	-	7,055	358,542	(234,444)	24,186
Total to Allocate	\$ 11,888	\$ 113,272	\$ 44,744	\$ 15,581	\$ 230,383	\$ 98,685	\$ 249,051	\$ 6,448	\$ 302,276	\$ 335,415	\$ 1,725,855	\$ 568,237	\$ 227,500
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
<b>Amount Budgeted in FY19</b>	<b>\$ 11,888</b>	<b>\$ -</b>	<b>\$ 44,744</b>	<b>\$ -</b>	<b>\$ 230,383</b>	<b>\$ 98,685</b>	<b>\$ 249,051</b>	<b>\$ 6,448</b>	<b>\$ 302,276</b>	<b>\$ 335,415</b>	<b>\$ 1,725,855</b>	<b>\$ 568,237</b>	<b>\$ 227,500</b>
Monthly Amount	\$ 991	\$ -	\$ 3,729	\$ -	\$ 19,199	\$ 8,224	\$ 20,755	\$ 538	\$ 25,190	\$ 27,952	\$ 143,822	\$ 47,354	\$ 18,959
<b>TRUE UP:</b>													
PW via Consultant FY17 (Above)	\$ -	\$ -	\$ 8,169	\$ -	\$ 139,036	\$ 22,099	\$ 50,910	\$ -	\$ -	\$ 182,383	\$ 1,098,096	\$ 470,104	\$ 144,900
FY17 Estimated Allocation	-	-	-	-	98,985	29,251	51,739	-	-	175,328	875,304	840,298	120,714
GIS Not Included Above	-	-	-	-	-	-	-	-	-	-	(135,750)	(135,750)	-
Total Estimated FY17 Allocation	-	-	-	-	98,985	29,251	51,739	-	-	175,328	739,554	704,548	120,714
True-Up Adjustment	\$ -	\$ -	\$ 8,169	\$ -	\$ 40,051	\$ (7,152)	\$ (829)	\$ -	\$ -	\$ 7,055	\$ 358,542	\$ (234,444)	\$ 24,186

**CARSON CITY, NV  
COST ALLOCATION PLAN  
FY2017 FOR FY2019 BUDGET**

Central Service Departments	Cemetery	Fleet Management	Group Medical Insurance	Workers Compensation Ins	Insurance Fund	Redevelopment	Redevelopment Revolving	Total
Building Charge			\$ 603	\$ 1,696				\$ 9,414
Board of Supervisors	\$ 1,037	\$ 6,671	8,056	5,567	\$ 11,133	\$ 1,113	\$ 1,352	151,857
Clerk							30,471	99,030
Treasurer	306							212,213
District Attorney				2,455	11,968	7,058		81,627
City Manager	1,505	9,686	11,698	8,084	16,166	1,617	1,963	220,512
Finance	1,225	8,771	1,528	(1,924)	3,946	1,305	2,428	167,103
Human Resources	159	723	130,145	3,108				151,518
Information Technology	2,653	14,008	4,099	1,599	1,325	1,630		216,141
Geographic Information Systems								47,879
Purchasing	76	851	1,329	1,040	6,065	89	545	92,024
City Hall			516	2,310				2,826
Internal Auditor	222	1,430	1,726	1,193	2,386	239	290	32,555
Dispatch								175,358
Public Works*		25,456						2,141,153
Facilities Maintenance	5,492	12,739	992	2,789	-	-	-	184,524
Proposed Costs (Actuary)	12,675	80,335	160,692	27,917	52,989	13,051	37,049	3,985,734
Remove Public Works	-	(25,456)	-	-	-	-	-	(2,141,153)
Totals W/O Public Works	12,675	54,879	160,692	27,917	52,989	13,051	37,049	1,844,581
Add 6% for FY18-19 Merits	13,436	58,172	170,334	29,592	56,168	13,834	39,272	1,955,256
FY19 Adjustments:								
Reduce to 2CFR Plan - Attached	-	-	-	-	-	-	-	(52,001)
Add PW Allocation	-	39,532	-	-	-	-	-	2,180,841
Add funding for Fire Training	-	-	-	-	-	-	-	70,000
True up from FY17 Estimate (Below)	-	(16,824)	-	-	-	-	-	178,754
Total to Allocate	\$ 13,436	\$ 80,880	\$ 170,334	\$ 29,592	\$ 56,168	\$ 13,834	\$ 39,272	\$ 4,332,849
Amount Budgeted in FY18	\$ -	\$ 133,379	\$ 197,057	\$ 50,635	\$ 31,178	\$ 51,669	\$ -	\$ 4,269,127
<b>Amount Budgeted in FY19</b>	<b>\$ -</b>	<b>\$ 80,880</b>	<b>\$ 170,334</b>	<b>\$ 29,592</b>	<b>\$ 56,168</b>	<b>\$ 53,106</b>	<b>\$ -</b>	<b>\$ 4,190,561</b>
Monthly Amount	\$ -	\$ 6,740	\$ 14,195	\$ 2,467	\$ 4,681	\$ 4,426	\$ -	\$ 349,222
<b>TRUE UP:</b>								
PW via Consultant FY17 (Above)	\$ -	\$ 25,456	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,141,153
FY17 Estimated Allocation	-	42,280	-	-	-	-	-	2,233,899
GIS Not Included Above	-	-	-	-	-	-	-	(271,500)
Total Estimated FY17 Allocation	-	42,280	-	-	-	-	-	1,962,399
True-Up Adjustment	\$ -	\$ (16,824)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 178,754

**CARSON CITY, NV  
QUALITY OF LIFE ADJUSTMENT  
FY2017 FOR FY2019 BUDGET**

<b>Central Service Departments</b>	<b><u>Full Cost Plan</u> Quality of Life</b>	<b><u>2CFR Cost Plan</u> Quality of Life</b>
Building Charge		
Equipment Charge		
Board of Supervisors	\$ 3,544	
Clerk	38,088	
Recorder		
Public Safety Complex		
Treasurer		
District Attorney	21,174	\$ 19,538
City Manager	5,146	4,577
Finance	17,332	17,211
Human Resources	637	630
Information Technology	7,748	7,693
Geographic Information Systems	18,161	18,046
Purchasing	6,821	6,739
City Hall		
Internal Auditor	759	649
Dispatch		
Public Works	22,099	21,945
Facilities Maintenance	-	-
Subtotal	<u>141,509</u>	<u>97,028</u>
Take out City Manager per BOS	-	(4,577)
Adjusted total	<u>141,509</u>	<u>92,451</u>
Add 6% for FY18-19	<u>\$ 150,000</u>	<u>\$ 97,998</u>
Adjustment		<u>\$ 52,001</u>

CARSON CITY, NEVADA  
FULL COST ALLOCATION PLAN

Fiscal Year 2017  
Prepared January 24, 2018

Mahoney  
Associates Consulting, LLC

*Specializing in Cost Plans & Government Finance*

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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, 2017. Statistics used to allocate costs were taken from FY 2017 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 200 (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.

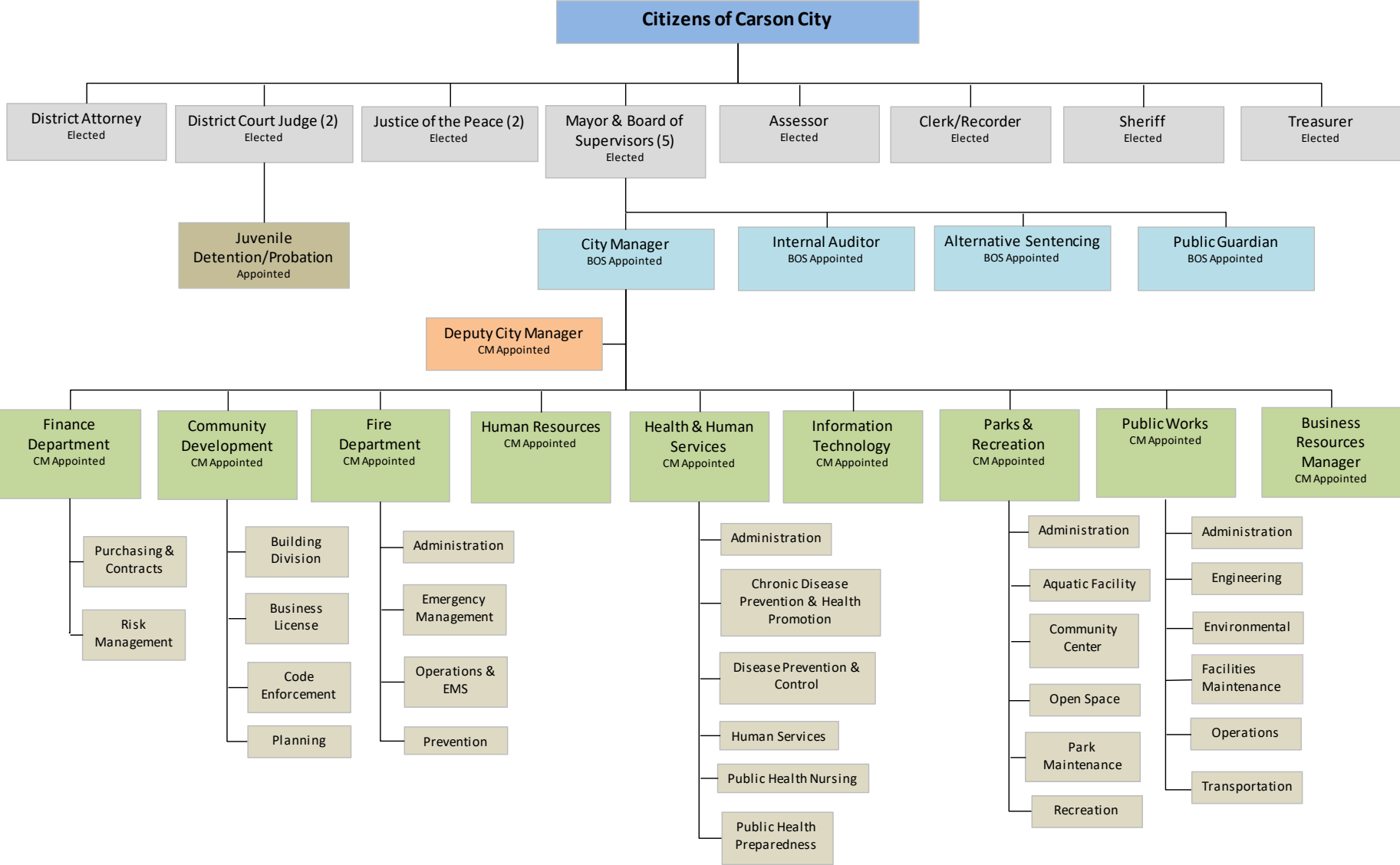
## **COST ALLOCATION METHODOLOGY**

### **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.



**Citizens of Carson City**

District Attorney Elected, District Court Judge (2) Elected, Justice of the Peace (2) Elected, Mayor & Board of Supervisors (5) Elected, Assessor Elected, Clerk/Recorder Elected, Sheriff Elected, Treasurer Elected

Juvenile Detention/Probation Appointed, City Manager BOS Appointed, Internal Auditor BOS Appointed, Alternative Sentencing BOS Appointed, Public Guardian BOS Appointed

Deputy City Manager CM Appointed

Finance Department CM Appointed, Community Development CM Appointed, Fire Department CM Appointed, Human Resources CM Appointed, Health & Human Services CM Appointed, Information Technology CM Appointed, Parks & Recreation CM Appointed, Public Works CM Appointed, Business Resources Manager CM Appointed

Purchasing & Contracts, Risk Management

Building Division, Business License, Code Enforcement, Planning

Administration, Emergency Management, Operations & EMS, Prevention

Administration, Chronic Disease Prevention & Health Promotion, Disease Prevention & Control, Human Services, Public Health Nursing, Public Health Preparedness

Administration, Aquatic Facility, Community Center, Open Space, Park Maintenance, Recreation

Administration, Engineering, Environmental, Facilities Maintenance, Operations, Transportation

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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>Central Services</u>	<u>Northgate</u>	<u>Welfare</u>	<u>SART</u>
Building Charge			\$3,080	\$5,194					
Equipment Charge									
Board of Supervisors Clerk	\$1,381	\$1,175		\$3,933	\$8,319	\$3,749	\$143	\$1,812	\$107
Recorder									
Public Safety Complex			\$1,119						
Treasurer				\$7,173					
District Attorney				\$7,365		\$16,261			
City Manager	\$2,005	\$1,705		\$5,712	\$12,080	\$5,444	\$209	\$2,631	\$155
Finance	\$2,189	\$1,513		\$4,790	\$16,147	\$7,277	\$278	\$4,554	\$126
Human Resources	\$319	\$239		\$637				\$1,036	
Information Technology	\$3,477	\$4,224		\$65,957				\$5,341	\$191
Geographic Information Systems				\$18,161					
Purchasing	\$158	\$141		\$386	\$6,498	\$730	\$28	\$501	\$6
City Hall				\$11,349				\$6,045	
Internal Auditor	\$296	\$251		\$843	\$1,783	\$804	\$30	\$389	\$23
Dispatch									
Public Works									
Facilities Maintenance			\$1,129	\$6,193					
Subtotal	<u>\$9,825</u>	<u>\$9,248</u>	<u>\$5,328</u>	<u>\$137,693</u>	<u>\$44,827</u>	<u>\$34,265</u>	<u>\$688</u>	<u>\$22,309</u>	<u>\$608</u>
Proposed Costs	\$9,825	\$9,248	\$5,328	\$137,693	\$44,827	\$34,265	\$688	\$22,309	\$608



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>
Building Charge	\$9,486	\$4,745						\$51,248	
Equipment Charge									
Board of Supervisors Clerk	\$3,474	\$561	\$5,412	\$5,542	\$12,164	\$34,430	\$3,079	\$23,162	\$312
Recorder									
Public Safety Complex				\$1,140				\$26,364	
Treasurer	\$915	\$5,341		\$1,220		\$3,512			
District Attorney	\$71,193			\$37,744					
City Manager	\$5,045	\$814	\$7,858	\$8,047	\$17,664	\$49,996	\$4,471	\$33,633	\$453
Finance	\$4,675	\$540	\$6,264	\$9,411	\$14,641	\$40,442	\$4,359	\$28,042	\$453
Human Resources	\$6,158		\$797	\$8,263	\$1,275	\$59,679	\$718	\$2,875	\$80
Information Technology	\$28,364	\$1,285	\$15,759	\$186,544	\$33,984	\$104,782	\$9,707	\$67,544	\$1,169
Geographic Information Systems					\$16,509				
Purchasing	\$412	\$8	\$226	\$781	\$1,772	\$2,802	\$327	\$1,981	\$51
City Hall									
Internal Auditor	\$745	\$120	\$1,160	\$1,188	\$2,607	\$7,380	\$660	\$4,965	\$67
Dispatch						\$1,754,842			
Public Works									
Facilities Maintenance	\$9,678	\$1,635		\$46,067			\$5,839	\$66,169	
Subtotal	<u>\$140,145</u>	<u>\$15,049</u>	<u>\$37,476</u>	<u>\$305,947</u>	<u>\$100,616</u>	<u>\$2,057,865</u>	<u>\$29,160</u>	<u>\$305,983</u>	<u>\$2,585</u>
Proposed Costs	\$140,145	\$15,049	\$37,476	\$305,947	\$100,616	\$2,057,865	\$29,160	\$305,983	\$2,585

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Fire Administration</u>	<u>Fire Operations</u>	<u>Fire Prevention</u>	<u>Fire Training</u>	<u>Emergency Mgmt</u>	<u>Wildland Fire Mgmt</u>	<u>Juvenile Court</u>	<u>Court Fees/Assess</u>	<u>Juvenile Probation</u>
Building Charge									
Equipment Charge									
Board of Supervisors Clerk	\$2,667	\$41,107	\$2,344	\$1,656	\$1,765	\$1,674	\$3,229	\$120	\$8,139
Recorder									
Public Safety Complex									
Treasurer	\$12,361						\$1,374		\$2,565
District Attorney	\$24,856						\$266,972		
City Manager	\$3,873	\$59,692	\$3,403	\$2,406	\$2,563	\$2,432	\$4,688	\$174	\$11,819
Finance	\$3,499	\$44,800	\$3,576	\$2,600	\$1,670	\$4,131	\$4,131	\$234	\$10,364
Human Resources	\$35,533	\$20,097	\$4,516	\$319		\$2,647	\$557		\$19,055
Information Technology	\$454,777	\$115,281	\$7,279	\$4,677	\$4,123	\$2,272	\$10,214		\$50,853
Geographic Information Systems									
Purchasing	\$273	\$2,979	\$211	\$280	\$22	\$229	\$316	\$23	\$1,256
City Hall									
Internal Auditor	\$572	\$8,811	\$503	\$355	\$378	\$359	\$692	\$25	\$1,745
Dispatch		\$22,439							
Public Works									
Facilities Maintenance	\$82,357			\$4,337					\$36,542
Subtotal	<u>\$620,768</u>	<u>\$315,206</u>	<u>\$21,832</u>	<u>\$16,630</u>	<u>\$10,521</u>	<u>\$13,744</u>	<u>\$292,173</u>	<u>\$576</u>	<u>\$142,338</u>
Proposed Costs	\$620,768	\$315,206	\$21,832	\$16,630	\$10,521	\$13,744	\$292,173	\$576	\$142,338

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Juvenile Detention</u>	<u>Justice Court</u>	<u>Alternative Sentencing</u>	<u>Justice Court</u>	<u>Parks Administration</u>	<u>Park Maintenance</u>	<u>Grants, Gifts, Donations</u>	<u>Youth Sports Assoc</u>	<u>MAC</u>
Building Charge		\$279,199							
Equipment Charge									
Board of Supervisors Clerk	\$8,222	\$21,691	\$6,438	\$2,339	\$3,700	\$5,813	\$342	\$427	\$707
Recorder		\$242,463							
Public Safety Complex		\$108,236							
Treasurer		\$14,804	\$6,104		\$10,342				
District Attorney			\$10,434		\$31,300				
City Manager	\$11,939	\$31,498	\$9,349	\$3,396	\$5,373	\$8,441	\$496	\$620	\$1,027
Finance	\$10,335	\$27,158	\$9,827	\$4,536	\$4,845	\$8,843	\$369	\$673	\$1,680
Human Resources	\$1,355	\$20,128	\$13,146		\$637	\$6,438			\$319
Information Technology	\$26,940	\$105,936	\$18,128	\$8	\$11,498	\$15,426	\$693	\$368	\$686
Geographic Information Systems									
Purchasing	\$2,728	\$2,014	\$565	\$4,705	\$1,274	\$896	\$12	\$55	\$84
City Hall									
Internal Auditor	\$1,762	\$4,649	\$1,380	\$502	\$793	\$1,246	\$73	\$91	\$152
Dispatch									
Public Works									
Facilities Maintenance	\$34,021	\$102,328			\$112,971				\$5,453
Subtotal	<u>\$97,302</u>	<u>\$960,104</u>	<u>\$75,371</u>	<u>\$15,486</u>	<u>\$182,733</u>	<u>\$47,103</u>	<u>\$1,985</u>	<u>\$2,234</u>	<u>\$10,108</u>
Proposed Costs	\$97,302	\$960,104	\$75,371	\$15,486	\$182,733	\$47,103	\$1,985	\$2,234	\$10,108

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Swimming Pool</u>	<u>Community Center</u>	<u>Recreation</u>	<u>Ice Rink</u>	<u>Sports</u>	<u>Library</u>	<u>Health Admin</u>	<u>Landfill Admin</u>	<u>Medical</u>
Building Charge									
Equipment Charge									
Board of Supervisors	\$3,434	\$1,743	\$2,163	\$496	\$1,995	\$8,780	\$2,644	\$9,180	\$2,362
Clerk									
Recorder									
Public Safety Complex									
Treasurer						\$764	\$17,856	\$24,062	
District Attorney						\$4,910	\$29,152	\$2,148	
City Manager	\$4,987	\$2,531	\$3,141	\$720	\$2,897	\$12,751	\$3,839	\$13,331	\$3,429
Finance	\$17,958	\$4,319	\$11,628	\$696	\$11,564	\$14,176	\$9,820	\$14,347	\$3,979
Human Resources	\$9,311	\$1,116	\$13,738		\$9,277	\$5,000	\$20,030	\$14,952	
Information Technology	\$7,670	\$3,651	\$6,154	\$624	\$3,217	\$22,176	\$31,939	\$16,230	\$1,419
Geographic Information Systems									
Purchasing	\$312	\$215	\$183	\$48	\$218	\$1,027	\$1,584	\$3,699	\$650
City Hall									
Internal Auditor	\$736	\$374	\$464	\$106	\$427	\$1,882	\$567	\$1,967	\$506
Dispatch									
Public Works								\$80,362	
Facilities Maintenance	\$48,599	\$93,925	\$2,068	\$19,767		\$29,582	\$57,751	\$1,635	
Subtotal	<u>\$93,007</u>	<u>\$107,874</u>	<u>\$39,539</u>	<u>\$22,457</u>	<u>\$29,595</u>	<u>\$101,048</u>	<u>\$175,182</u>	<u>\$181,913</u>	<u>\$12,345</u>
Proposed Costs	\$93,007	\$107,874	\$39,539	\$22,457	\$29,595	\$101,048	\$175,182	\$181,913	\$12,345

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Environmental Health</u>	<u>Health</u>	<u>Animal Services</u>	<u>Airport</u>	<u>Cooperative Extension</u>	<u>Supplemental Indigent</u>	<u>Capital Projects</u>	<u>Senior Citizens</u>	<u>Carson City Transit</u>
Building Charge									
Equipment Charge									
Board of Supervisors	\$1,332	\$1,113	\$3,824		\$934	\$6,100	\$701	\$2,364	\$5,604
Clerk				\$30,471					
Recorder									
Public Safety Complex									
Treasurer							\$880		\$4,148
District Attorney									\$2,148
City Manager	\$1,935	\$1,617	\$5,554		\$1,356	\$8,857	\$1,017	\$3,434	\$8,137
Finance	\$1,200	\$1,041	\$7,423		\$1,753	\$10,371	\$13,547	\$4,734	\$9,742
Human Resources					\$80			\$239	
Information Technology	\$3,255	\$2,622			\$179	\$1,378		\$6,090	\$760
Geographic Information Systems									
Purchasing	\$5	\$11	\$744		\$170	\$1,079	\$2,673	\$227	\$1,333
City Hall									
Internal Auditor	\$286	\$242	\$820		\$200	\$1,307	\$150	\$507	\$1,202
Dispatch									
Public Works									\$8,169
Facilities Maintenance			\$10,919		\$6,543			\$89,265	\$1,431
Subtotal	<u>\$8,013</u>	<u>\$6,646</u>	<u>\$29,284</u>	<u>\$30,471</u>	<u>\$11,215</u>	<u>\$29,092</u>	<u>\$18,968</u>	<u>\$106,860</u>	<u>\$42,674</u>
Proposed Costs	\$8,013	\$6,646	\$29,284	\$30,471	\$11,215	\$29,092	\$18,968	\$106,860	\$42,674

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Library Gift</u>	<u>Administrative Assessment</u>	<u>Traffic/Transportation</u>	<u>Regional Transportation</u>	<u>V&amp;T</u>	<u>Quality of Life</u>	<u>Street Maintenance</u>	<u>Infrastructure Tax</u>	<u>Grant Fund</u>
Building Charge									
Equipment Charge									
Board of Supervisors	\$628	\$264	\$272	\$1,606	\$2	\$3,544	\$22,653	\$35	\$17,736
Clerk				\$30,471		\$38,088			
Recorder									
Public Safety Complex									
Treasurer			\$11,904	\$1,539	\$880				
District Attorney				\$10,127		\$21,174	\$4,296		
City Manager	\$913	\$382	\$395	\$2,332	\$2	\$5,146	\$32,894	\$51	\$25,755
Finance	\$1,082	\$468	\$214	\$10,088	\$2,050	\$17,332	\$32,534	\$62	\$16,476
Human Resources			\$1,208			\$637	\$6,450		
Information Technology	\$113	\$12	\$644	\$2,326		\$7,748	\$37,731		\$36,112
Geographic Information Systems						\$18,161			
Purchasing	\$219	\$51	\$3	\$16,808		\$6,821	\$6,484	\$603	\$5,113
City Hall									
Internal Auditor	\$135	\$57	\$59	\$345		\$759	\$4,856	\$7	\$3,802
Dispatch									
Public Works				\$139,036		\$22,099	\$50,910		\$9,983
Facilities Maintenance				\$200			\$21,001		
Subtotal	<u>\$3,090</u>	<u>\$1,234</u>	<u>\$14,699</u>	<u>\$214,878</u>	<u>\$2,934</u>	<u>\$141,509</u>	<u>\$219,809</u>	<u>\$758</u>	<u>\$114,977</u>
Proposed Costs	\$3,090	\$1,234	\$14,699	\$214,878	\$2,934	\$141,509	\$219,809	\$758	\$114,977

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<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>	<u>Building Permits</u>	<u>Cemetery</u>
Building Charge								\$7,115	
Equipment Charge									
Board of Supervisors	\$999	\$816		\$16,396	\$1,144	\$22,894	\$33,944	\$4,574	\$1,037
Clerk			\$5,078						
Recorder									
Public Safety Complex									
Treasurer		\$442			\$60,725	\$63,514	\$63,973	\$6,104	\$306
District Attorney					\$2,148	\$15,957	\$2,148	\$2,148	
City Manager	\$1,451	\$1,185		\$23,809	\$1,661	\$33,246	\$49,291	\$6,641	\$1,505
Finance	\$1,682	\$3,516	\$10,241	\$18,634	(\$5,344)	\$16,010	\$34,149	\$8,296	\$1,225
Human Resources	\$157			\$2,232	\$557	\$3,990	\$1,594	\$239	\$159
Information Technology	\$1,413			\$43,926	\$4,732	\$40,503	\$42,542	\$2,233	\$2,653
Geographic Information Systems					\$8,255	\$13,208	\$8,255		
Purchasing	\$166	\$159		\$1,296	\$637	\$27,924	\$17,186	\$2,974	\$76
City Hall									
Internal Auditor	\$215	\$175		\$3,515	\$245	\$4,908	\$7,277	\$981	\$222
Dispatch				\$175,358					
Public Works					\$182,383	\$1,098,096	\$470,104	\$144,900	
Facilities Maintenance					\$6,084	\$22,134	\$6,994	\$8,860	\$5,492
Subtotal	<u>\$6,083</u>	<u>\$6,293</u>	<u>\$15,319</u>	<u>\$285,166</u>	<u>\$263,227</u>	<u>\$1,362,384</u>	<u>\$737,457</u>	<u>\$195,065</u>	<u>\$12,675</u>
Proposed Costs	\$6,083	\$6,293	\$15,319	\$285,166	\$263,227	\$1,362,384	\$737,457	\$195,065	\$12,675

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Fleet Management</u>	<u>Group Medical Insurance</u>	<u>Workers Compensation</u> <u>Ins</u>	<u>Insurance Fund</u>	<u>Redevelopment</u>	<u>Redevelopment Revolving</u>	<u>School Debt Service</u>	<u>Tourism Authority</u>	<u>Tricounty Railway</u>
Building Charge		\$603	\$1,696						
Equipment Charge									
Board of Supervisors	\$6,671	\$8,056	\$5,567	\$11,133	\$1,113	\$1,352		\$6,310	\$1,033
Clerk						\$30,471			
Recorder									
Public Safety Complex									
Treasurer							\$4,178		
District Attorney			\$2,455	\$11,968	\$7,058				
City Manager	\$9,686	\$11,698	\$8,084	\$16,166	\$1,617	\$1,963		\$9,162	\$1,500
Finance	\$8,771	\$1,528	(\$1,924)	\$3,946	\$1,305	\$2,428		\$8,875	\$1,855
Human Resources	\$723	\$130,145	\$3,108					\$398	
Information Technology	\$14,008	\$4,099	\$1,599	\$1,325	\$1,630			\$9,359	
Geographic Information Systems									
Purchasing	\$851	\$1,329	\$1,040	\$6,065	\$89	\$545		\$820	\$201
City Hall		\$516	\$2,310						
Internal Auditor	\$1,430	\$1,726	\$1,193	\$2,386	\$239	\$290		\$1,352	\$221
Dispatch									
Public Works	\$25,456								
Facilities Maintenance	\$12,739	\$992	\$2,789						
Subtotal	<u>\$80,335</u>	<u>\$160,692</u>	<u>\$27,917</u>	<u>\$52,989</u>	<u>\$13,051</u>	<u>\$37,049</u>	<u>\$4,178</u>	<u>\$36,276</u>	<u>\$4,810</u>
Proposed Costs	\$80,335	\$160,692	\$27,917	\$52,989	\$13,051	\$37,049	\$4,178	\$36,276	\$4,810



Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Sub-Conservancy District</u>	<u>Downtown NID</u>	<u>Controller Trust Fund</u>	<u>All Other</u>	<u>Subtotal</u>	<u>Direct Billed</u>	<u>Unallocated</u>	<u>Total</u>
Building Charge					\$362,366			\$362,366
Equipment Charge								
Board of Supervisors	\$2,791	\$11	\$47		\$448,532			\$448,532
Clerk					\$134,579			\$134,579
Recorder				\$1,453	\$243,916		\$475,649	\$719,565
Public Safety Complex					\$136,859			\$136,859
Treasurer				\$26,025	\$353,011		\$185,879	\$538,890
District Attorney					\$583,962		\$1,699,144	\$2,283,106
City Manager	\$4,052	\$33	\$69		\$651,333			\$651,333
Finance	\$5,057	\$33	\$86	\$19,459	\$647,404	\$143,766	\$85,272	\$876,442
Human Resources	\$1,594			\$3,884	\$437,641	\$149,643		\$587,284
Information Technology	\$7,863				\$1,727,422			\$1,727,422
Geographic Information Systems				\$57,785	\$140,334			\$140,334
Purchasing	\$90		\$9	\$12,245	\$158,712			\$158,712
City Hall					\$20,220			\$20,220
Internal Auditor	\$598		\$10		\$96,145			\$96,145
Dispatch				\$72,832	\$2,025,471			\$2,025,471
Public Works					\$2,231,498	\$479,919	\$86,165	\$2,797,582
Facilities Maintenance				\$289,491	\$1,252,980			\$1,252,980
Subtotal	<u>\$22,045</u>	<u>\$77</u>	<u>\$221</u>	<u>\$483,174</u>	<u>\$11,652,385</u>	<u>\$773,328</u>	<u>\$2,532,109</u>	<u>\$14,957,822</u>
Proposed Costs	\$22,045	\$77	\$221	\$483,174	\$11,652,385	\$773,328	\$2,532,109	\$14,957,822

Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Building Charge		\$565,627	
Equipment Charge		\$118,935	
Board of Supervisors	\$230,086		
Clerk	\$282,041		
Recorder	\$544,731		
Public Safety Complex	\$188,919		
Treasurer	\$495,566		
District Attorney	\$2,431,194		
City Manager	\$560,900		
Finance	\$757,469	\$143,767	
Human Resources	\$351,301	\$149,643	
Information Technology	\$1,814,419		
Geographic Information Systems	\$160,395		
Purchasing	\$124,238		
City Hall	\$90,057		
Internal Auditor	\$91,882		
Dispatch	\$1,871,512		
Public Works	\$2,129,275	\$479,919	
Facilities Maintenance	\$1,375,946		
Elections			\$9,825
Pulbic Guardian			\$9,248
Collections			\$5,328
Assessor			\$137,693
Public Defender			\$44,827
Central Services			\$34,265
Northgate			\$688
Welfare			\$22,309
SART			\$608
Planning			\$140,145
Business License			\$15,049
Chartered Admin			\$37,476
Sheriff Administration			\$305,947
Investigations			\$100,616
Sheriff Operations			\$2,057,865
Sheriff General Services			\$29,160
Detention Facility			\$305,983
Trinet Grant			\$2,585
Fire Administration			\$620,768
Fire Operations			\$315,206
Fire Prevention			\$21,832
Fire Training			\$16,630
Emergency Management			\$10,521

Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Wildland Fire Management			\$13,744
Juvenile Court			\$292,173
Court Fees/Assessments			\$576
Juvenile Probation			\$142,338
Juvenile Detention			\$97,302
Justice Court			\$960,104
Alternative Sentencing			\$75,371
Justice Court			\$15,486
Parks Administration			\$182,733
Park Maintenance			\$47,103
Grants, Gifts, Donations			\$1,985
Youth Sports Assoc			\$2,234
Multi Purp Athletic Ctr			\$10,108
Swimming Pool			\$93,007
Community Center			\$107,874
Recreation			\$39,539
Ice Rink			\$22,457
Sports			\$29,595
Library			\$101,048
Health Admin			\$175,182
Landfill Administration			\$179,765
Medical			\$12,345
Environmental Health			\$8,013
Health			\$6,646
Animal Services			\$29,284
Airport			\$30,471
Cooperative Extension			\$11,215
Supplemental Indigent			\$29,092
Capital Projects			\$18,968
Senior Citizens			\$106,860
Carson City Transit			\$42,674
Library Gift			\$3,090
Administrative Assessment			\$1,234
Traffic/Transportation			\$14,699
Regional Transportation			\$214,878
V&T Spec. Infrastructure			\$2,934
Quality of Life			\$141,509
Street Maintenance			\$219,809
Infrastructure Tax			\$758
Grant Fund			\$114,977
Commissary Fund			\$6,083
911 Surcharge			\$6,293
Debt Svc-Carson City			\$15,319

Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Ambulance			\$285,166
Stormwater Drainage			\$263,227
Sewer Operation			\$1,362,384
Water			\$737,457
Building Permits			\$195,065
Cemetery			\$12,675
CC Sanitary Landfill			\$2,148
Fleet Management			\$80,335
Group Medical Insurance			\$160,692
Workers Compensation Ins			\$27,917
Insurance Fund			\$52,989
Redevelopment			\$13,051
Redevelopment Revolving			\$37,049
School Debt Service			\$4,178
Tourism Authority			\$36,276
Tricounty Railway			\$4,810
Sub-Conservancy District			\$22,045
Downtown NID			\$77
Controller Trust Fund			\$221
All Other			\$483,174
Unallocated			\$2,532,109
Direct Billed			\$773,328
Total	<u>\$13,499,931</u>	<u>\$1,457,891</u>	<u>\$14,957,822</u>

Detail of Allocated Costs

Departments	<u>Building Charge</u>	<u>Equip Charge</u>	<u>Board of Supervisors</u>	<u>Clerk</u>	<u>Recorder</u>	<u>Public Safety Complex</u>	<u>Treasurer</u>	<u>District Attorney</u>	<u>City Manager</u>
Schedule:	1.008	2.005	3.005	4.005	5.005	6.006	7.013	8.005	9.005
Building Charge	(\$566,020)	\$0	\$0	\$0	\$0	\$0	\$393	\$0	\$0
Equipment Charge	\$0	(\$118,935)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board of Supervisors	\$2,579	\$0	(\$519,930)	\$166,073	\$3,950	\$0	\$0	\$95,902	\$1,661
Clerk	\$0	\$0	\$1,517	(\$315,887)	\$11,796	\$0	\$4,994	\$0	\$2,036
Recorder	\$74,691	\$10,285	\$2,931	\$0	(\$735,311)	\$27,337	\$16,599	\$8,064	\$3,933
Public Safety Complex	\$0	\$0	\$1,017	\$0	\$0	(\$193,483)	\$0	\$0	\$1,364
Treasurer	\$6,923	\$0	\$2,666	\$0	\$0	\$0	(\$561,237)	\$7,488	\$3,578
District Attorney	\$67,457	\$235	\$13,081	\$0	\$0	\$29,287	\$0	(\$2,679,331)	\$17,553
City Manager	\$12,062	\$2,056	\$3,017	\$0	\$0	\$0	\$0	\$126,735	(\$749,948)
Finance	\$5,695	\$2,222	\$4,076	\$0	\$0	\$0	\$0	\$11,968	\$5,918
Human Resources	\$11,227	\$0	\$1,890	\$0	\$0	\$0	\$361	\$50,019	\$2,744
Information Technology	\$7,457	\$75,022	\$9,763	\$0	\$0	\$0	\$0	\$12,582	\$14,176
Geographic Information Systems	\$0	\$0	\$863	\$0	\$0	\$0	\$0	\$0	\$1,253
Purchasing	\$0	\$0	\$668	\$0	\$0	\$0	\$0	\$13,195	\$971
City Hall	\$0	\$0	\$485	\$0	\$0	\$0	\$0	\$0	\$703
Internal Auditor	\$522	\$0	\$494	\$15,235	\$0	\$0	\$0	\$0	\$717
Dispatch	\$12,668	\$18,717	\$10,070	\$0	\$0	\$0	\$0	\$0	\$14,622
Public Works	\$2,373	\$4,600	\$11,457	\$0	\$0	\$0	\$0	\$70,272	\$16,636
Facilities Maintenance	\$0	\$5,798	\$7,403	\$0	\$0	\$0	\$0	\$0	\$10,750
Elections	\$0	\$0	\$1,381	\$0	\$0	\$0	\$0	\$0	\$2,005
Pulbic Guardian	\$0	\$0	\$1,175	\$0	\$0	\$0	\$0	\$0	\$1,705
Collections	\$3,080	\$0	\$0	\$0	\$0	\$1,119	\$0	\$0	\$0
Assessor	\$5,194	\$0	\$3,933	\$0	\$0	\$0	\$7,173	\$7,365	\$5,712
Public Defender	\$0	\$0	\$8,319	\$0	\$0	\$0	\$0	\$0	\$12,080
Central Services	\$0	\$0	\$3,749	\$0	\$0	\$0	\$0	\$16,261	\$5,444
Northgate	\$0	\$0	\$143	\$0	\$0	\$0	\$0	\$0	\$209
Welfare	\$0	\$0	\$1,812	\$0	\$0	\$0	\$0	\$0	\$2,631
SART	\$0	\$0	\$107	\$0	\$0	\$0	\$0	\$0	\$155
Planning	\$9,486	\$0	\$3,474	\$0	\$0	\$0	\$915	\$71,193	\$5,045
Business License	\$4,745	\$0	\$561	\$0	\$0	\$0	\$5,341	\$0	\$814
Chartered Admin	\$0	\$0	\$5,412	\$0	\$0	\$0	\$0	\$0	\$7,858
Sheriff Administration	\$0	\$0	\$5,542	\$0	\$0	\$1,140	\$1,220	\$37,744	\$8,047
Investigations	\$0	\$0	\$12,164	\$0	\$0	\$0	\$0	\$0	\$17,664
Sheriff Operations	\$0	\$0	\$34,430	\$0	\$0	\$0	\$3,512	\$0	\$49,996
Sheriff General Services	\$0	\$0	\$3,079	\$0	\$0	\$0	\$0	\$0	\$4,471
Detention Facility	\$51,248	\$0	\$23,162	\$0	\$0	\$26,364	\$0	\$0	\$33,633
Trinet Grant	\$0	\$0	\$312	\$0	\$0	\$0	\$0	\$0	\$453
Fire Administration	\$0	\$0	\$2,667	\$0	\$0	\$0	\$12,361	\$24,856	\$3,873
Fire Operations	\$0	\$0	\$41,107	\$0	\$0	\$0	\$0	\$0	\$59,692
Fire Prevention	\$0	\$0	\$2,344	\$0	\$0	\$0	\$0	\$0	\$3,403

Detail of Allocated Costs

Departments	<u>Finance</u>	<u>Human Resources</u>	<u>Information Technology</u>	<u>Geographic Information Svstems</u>	<u>Purchasing</u>	<u>City Hall</u>	<u>Internal Auditor</u>	<u>Dispatch</u>	<u>Public Works</u>
Schedule:	10.013	11.009	12.010	13.005	14.007	15.006	16.005	17.005	18.005
Building Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board of Supervisors	\$1,835	\$430	\$5,552	\$0	\$268	\$7,207	\$253	\$0	\$0
Clerk	\$1,954	\$358	\$10,737	\$0	\$143	\$0	\$311	\$0	\$0
Recorder	\$3,406	\$430	\$14,120	\$0	\$222	\$0	\$600	\$0	\$0
Public Safety Complex	\$1,784	\$0	\$0	\$0	\$191	\$0	\$208	\$0	\$0
Treasurer	\$3,356	\$501	\$19,308	\$0	\$271	\$9,936	\$546	\$0	\$0
District Attorney	\$14,685	\$15,031	\$62,538	\$0	\$1,021	\$0	\$2,677	\$0	\$0
City Manager	\$3,378	\$287	\$7,984	\$0	\$256	\$13,318	\$618	\$0	\$0
Finance	(\$1,015,921)	\$5,533	\$57,417	\$0	\$427	\$11,466	\$834	\$0	\$0
Human Resources	\$2,952	(\$622,224)	\$18,716	\$0	\$1,506	\$13,479	\$387	\$0	\$0
Information Technology	\$14,623	\$5,395	(\$2,004,299)	\$0	\$20,604	\$16,306	\$1,998	\$0	\$0
Geographic Information Svstems	\$1,675	\$0	\$0	(\$165,099)	\$736	\$0	\$177	\$0	\$0
Purchasing	\$49,202	\$80	\$2,049	\$0	(\$190,540)	\$0	\$137	\$0	\$0
City Hall	\$940	\$0	\$0	\$0	\$94	(\$92,378)	\$99	\$0	\$0
Internal Auditor	\$961	\$0	\$0	\$0	\$96	\$446	(\$111,191)	\$0	\$0
Dispatch	\$13,445	\$1,993	\$33,619	\$24,765	\$1,193	\$0	\$2,158	(\$2,025,471)	\$0
Public Works	\$15,144	\$4,025	\$18,224	\$0	\$3,939	\$0	\$2,456	\$0	(\$2,797,582)
Facilities Maintenance	\$10,139	\$877	\$26,613	\$0	\$861	\$0	\$1,587	\$0	\$0
Elections	\$2,189	\$319	\$3,477	\$0	\$158	\$0	\$296	\$0	\$0
Pulbic Guardian	\$1,513	\$239	\$4,224	\$0	\$141	\$0	\$251	\$0	\$0
Collections	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assessor	\$4,790	\$637	\$65,957	\$18,161	\$386	\$11,349	\$843	\$0	\$0
Public Defender	\$16,147	\$0	\$0	\$0	\$6,498	\$0	\$1,783	\$0	\$0
Central Services	\$7,277	\$0	\$0	\$0	\$730	\$0	\$804	\$0	\$0
Northgate	\$278	\$0	\$0	\$0	\$28	\$0	\$30	\$0	\$0
Welfare	\$4,554	\$1,036	\$5,341	\$0	\$501	\$6,045	\$389	\$0	\$0
SART	\$126	\$0	\$191	\$0	\$6	\$0	\$23	\$0	\$0
Planning	\$4,675	\$6,158	\$28,364	\$0	\$412	\$0	\$745	\$0	\$0
Business License	\$540	\$0	\$1,285	\$0	\$8	\$0	\$120	\$0	\$0
Chartered Admin	\$6,264	\$797	\$15,759	\$0	\$226	\$0	\$1,160	\$0	\$0
Sheriff Administration	\$9,411	\$8,263	\$186,544	\$0	\$781	\$0	\$1,188	\$0	\$0
Investigations	\$14,641	\$1,275	\$33,984	\$16,509	\$1,772	\$0	\$2,607	\$0	\$0
Sheriff Operations	\$40,442	\$59,679	\$104,782	\$0	\$2,802	\$0	\$7,380	\$1,754,842	\$0
Sheriff General Services	\$4,359	\$718	\$9,707	\$0	\$327	\$0	\$660	\$0	\$0
Detention Facility	\$28,042	\$2,875	\$67,544	\$0	\$1,981	\$0	\$4,965	\$0	\$0
Trinet Grant	\$453	\$80	\$1,169	\$0	\$51	\$0	\$67	\$0	\$0
Fire Administration	\$3,499	\$35,533	\$454,777	\$0	\$273	\$0	\$572	\$0	\$0
Fire Operations	\$44,800	\$20,097	\$115,281	\$0	\$2,979	\$0	\$8,811	\$22,439	\$0
Fire Prevention	\$3,576	\$4,516	\$7,279	\$0	\$211	\$0	\$503	\$0	\$0

Detail of Allocated Costs

Departments	<u>Facilities Maintenance</u>	<u>Total Plan Allocated</u>
Schedule:	19.008	
Building Charge	\$0	\$0
Equipment Charge	\$0	\$0
Board of Supervisors	\$4,134	\$0
Clerk	\$0	\$0
Recorder	\$27,962	\$0
Public Safety Complex	\$0	\$0
Treasurer	\$11,098	\$0
District Attorney	\$24,572	\$0
City Manager	\$19,337	\$0
Finance	\$9,129	\$0
Human Resources	\$17,999	\$0
Information Technology	\$11,954	\$0
Geographic Information Systems	\$0	\$0
Purchasing	\$0	\$0
City Hall	\$0	\$0
Internal Auditor	\$838	\$0
Dispatch	\$20,709	\$0
Public Works	\$39,262	\$0
Facilities Maintenance	(\$1,439,974)	\$0
Elections	\$0	\$9,825
Pulbic Guardian	\$0	\$9,248
Collections	\$1,129	\$5,328
Assessor	\$6,193	\$137,693
Public Defender	\$0	\$44,827
Central Services	\$0	\$34,265
Northgate	\$0	\$688
Welfare	\$0	\$22,309
SART	\$0	\$608
Planning	\$9,678	\$140,145
Business License	\$1,635	\$15,049
Chartered Admin	\$0	\$37,476
Sheriff Administration	\$46,067	\$305,947
Investigations	\$0	\$100,616
Sheriff Operations	\$0	\$2,057,865
Sheriff General Services	\$5,839	\$29,160
Detention Facility	\$66,169	\$305,983
Trinet Grant	\$0	\$2,585
Fire Administration	\$82,357	\$620,768
Fire Operations	\$0	\$315,206
Fire Prevention	\$0	\$21,832

Detail of Allocated Costs

Departments	<u>Building Charge</u>	<u>Equip Charge</u>	<u>Board of Supervisors</u>	<u>Clerk</u>	<u>Recorder</u>	<u>Public Safety Complex</u>	<u>Treasurer</u>	<u>District Attorney</u>	<u>City Manager</u>
Fire Training	\$0	\$0	\$1,656	\$0	\$0	\$0	\$0	\$0	\$2,406
Emergency Management	\$0	\$0	\$1,765	\$0	\$0	\$0	\$0	\$0	\$2,563
Wildland Fire Management	\$0	\$0	\$1,674	\$0	\$0	\$0	\$0	\$0	\$2,432
Juvenile Court	\$0	\$0	\$3,229	\$0	\$0	\$0	\$1,374	\$266,972	\$4,688
Court Fees/Assessments	\$0	\$0	\$120	\$0	\$0	\$0	\$0	\$0	\$174
Juvenile Probation	\$0	\$0	\$8,139	\$0	\$0	\$0	\$2,565	\$0	\$11,819
Juvenile Detention	\$0	\$0	\$8,222	\$0	\$0	\$0	\$0	\$0	\$11,939
Justice Court	\$279,199	\$0	\$21,691	\$0	\$242,463	\$108,236	\$14,804	\$0	\$31,498
Alternative Sentencing	\$0	\$0	\$6,438	\$0	\$0	\$0	\$6,104	\$10,434	\$9,349
Justice Court	\$0	\$0	\$2,339	\$0	\$0	\$0	\$0	\$0	\$3,396
Parks Administration	\$0	\$0	\$3,700	\$0	\$0	\$0	\$10,342	\$31,300	\$5,373
Park Maintenance	\$0	\$0	\$5,813	\$0	\$0	\$0	\$0	\$0	\$8,441
Grants, Gifts, Donations	\$0	\$0	\$342	\$0	\$0	\$0	\$0	\$0	\$496
Youth Sports Assoc	\$0	\$0	\$427	\$0	\$0	\$0	\$0	\$0	\$620
Multi Purp Athletic Ctr	\$0	\$0	\$707	\$0	\$0	\$0	\$0	\$0	\$1,027
Swimming Pool	\$0	\$0	\$3,434	\$0	\$0	\$0	\$0	\$0	\$4,987
Community Center	\$0	\$0	\$1,743	\$0	\$0	\$0	\$0	\$0	\$2,531
Recreation	\$0	\$0	\$2,163	\$0	\$0	\$0	\$0	\$0	\$3,141
Ice Rink	\$0	\$0	\$496	\$0	\$0	\$0	\$0	\$0	\$720
Sports	\$0	\$0	\$1,995	\$0	\$0	\$0	\$0	\$0	\$2,897
Library	\$0	\$0	\$8,780	\$0	\$0	\$0	\$764	\$4,910	\$12,751
Health Admin	\$0	\$0	\$2,644	\$0	\$0	\$0	\$17,856	\$29,152	\$3,839
Landfill Administration	\$0	\$0	\$9,180	\$0	\$0	\$0	\$24,062	\$0	\$13,331
Medical	\$0	\$0	\$2,362	\$0	\$0	\$0	\$0	\$0	\$3,429
Environmental Health	\$0	\$0	\$1,332	\$0	\$0	\$0	\$0	\$0	\$1,935
Health	\$0	\$0	\$1,113	\$0	\$0	\$0	\$0	\$0	\$1,617
Animal Services	\$0	\$0	\$3,824	\$0	\$0	\$0	\$0	\$0	\$5,554
Airport	\$0	\$0	\$0	\$30,471	\$0	\$0	\$0	\$0	\$0
Cooperative Extension	\$0	\$0	\$934	\$0	\$0	\$0	\$0	\$0	\$1,356
Supplemental Indigent	\$0	\$0	\$6,100	\$0	\$0	\$0	\$0	\$0	\$8,857
Capital Projects	\$0	\$0	\$701	\$0	\$0	\$0	\$880	\$0	\$1,017
Senior Citizens	\$0	\$0	\$2,364	\$0	\$0	\$0	\$0	\$0	\$3,434
Carson City Transit	\$0	\$0	\$5,604	\$0	\$0	\$0	\$4,148	\$2,148	\$8,137
Library Gift	\$0	\$0	\$628	\$0	\$0	\$0	\$0	\$0	\$913
Administrative Assessment	\$0	\$0	\$264	\$0	\$0	\$0	\$0	\$0	\$382
Traffic/Transportation	\$0	\$0	\$272	\$0	\$0	\$0	\$11,904	\$0	\$395
Regional Transportation	\$0	\$0	\$1,606	\$30,471	\$0	\$0	\$1,539	\$10,127	\$2,332
V&T Spec. Infrastructure	\$0	\$0	\$2	\$0	\$0	\$0	\$880	\$0	\$2
Quality of Life	\$0	\$0	\$3,544	\$38,088	\$0	\$0	\$0	\$21,174	\$5,146
Street Maintenance	\$0	\$0	\$22,653	\$0	\$0	\$0	\$0	\$4,296	\$32,894
Infrastructure Tax	\$0	\$0	\$35	\$0	\$0	\$0	\$0	\$0	\$51
Grant Fund	\$0	\$0	\$17,736	\$0	\$0	\$0	\$0	\$0	\$25,755



Detail of Allocated Costs

Departments	<u>Finance</u>	<u>Human Resources</u>	<u>Information Technology</u>	<u>Geographic Information Svstems</u>	<u>Purchasing</u>	<u>City Hall</u>	<u>Internal Auditor</u>	<u>Dispatch</u>	<u>Public Works</u>
Fire Training	\$2,600	\$319	\$4,677	\$0	\$280	\$0	\$355	\$0	\$0
Emergency Management	\$1,670	\$0	\$4,123	\$0	\$22	\$0	\$378	\$0	\$0
Wildland Fire Management	\$4,131	\$2,647	\$2,272	\$0	\$229	\$0	\$359	\$0	\$0
Juvenile Court	\$4,131	\$557	\$10,214	\$0	\$316	\$0	\$692	\$0	\$0
Court Fees/Assessments	\$234	\$0	\$0	\$0	\$23	\$0	\$25	\$0	\$0
Juvenile Probation	\$10,364	\$19,055	\$50,853	\$0	\$1,256	\$0	\$1,745	\$0	\$0
Juvenile Detention	\$10,335	\$1,355	\$26,940	\$0	\$2,728	\$0	\$1,762	\$0	\$0
Justice Court	\$27,158	\$20,128	\$105,936	\$0	\$2,014	\$0	\$4,649	\$0	\$0
Alternative Sentencing	\$9,827	\$13,146	\$18,128	\$0	\$565	\$0	\$1,380	\$0	\$0
Justice Court	\$4,536	\$0	\$8	\$0	\$4,705	\$0	\$502	\$0	\$0
Parks Administration	\$4,845	\$637	\$11,498	\$0	\$1,274	\$0	\$793	\$0	\$0
Park Maintenance	\$8,843	\$6,438	\$15,426	\$0	\$896	\$0	\$1,246	\$0	\$0
Grants, Gifts, Donations	\$369	\$0	\$693	\$0	\$12	\$0	\$73	\$0	\$0
Youth Sports Assoc	\$673	\$0	\$368	\$0	\$55	\$0	\$91	\$0	\$0
Multi Purp Athletic Ctr	\$1,680	\$319	\$686	\$0	\$84	\$0	\$152	\$0	\$0
Swimming Pool	\$17,958	\$9,311	\$7,670	\$0	\$312	\$0	\$736	\$0	\$0
Community Center	\$4,319	\$1,116	\$3,651	\$0	\$215	\$0	\$374	\$0	\$0
Recreation	\$11,628	\$13,738	\$6,154	\$0	\$183	\$0	\$464	\$0	\$0
Ice Rink	\$696	\$0	\$624	\$0	\$48	\$0	\$106	\$0	\$0
Sports	\$11,564	\$9,277	\$3,217	\$0	\$218	\$0	\$427	\$0	\$0
Library	\$14,176	\$5,000	\$22,176	\$0	\$1,027	\$0	\$1,882	\$0	\$0
Health Admin	\$9,820	\$20,030	\$31,939	\$0	\$1,584	\$0	\$567	\$0	\$0
Landfill Administration	\$14,347	\$14,952	\$16,230	\$0	\$3,699	\$0	\$1,967	\$0	\$80,362
Medical	\$3,979	\$0	\$1,419	\$0	\$650	\$0	\$506	\$0	\$0
Environmental Health	\$1,200	\$0	\$3,255	\$0	\$5	\$0	\$286	\$0	\$0
Health	\$1,041	\$0	\$2,622	\$0	\$11	\$0	\$242	\$0	\$0
Animal Services	\$7,423	\$0	\$0	\$0	\$744	\$0	\$820	\$0	\$0
Airport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cooperative Extension	\$1,753	\$80	\$179	\$0	\$170	\$0	\$200	\$0	\$0
Supplemental Indigent	\$10,371	\$0	\$1,378	\$0	\$1,079	\$0	\$1,307	\$0	\$0
Capital Projects	\$13,547	\$0	\$0	\$0	\$2,673	\$0	\$150	\$0	\$0
Senior Citizens	\$4,734	\$239	\$6,090	\$0	\$227	\$0	\$507	\$0	\$0
Carson City Transit	\$9,742	\$0	\$760	\$0	\$1,333	\$0	\$1,202	\$0	\$8,169
Library Gift	\$1,082	\$0	\$113	\$0	\$219	\$0	\$135	\$0	\$0
Administrative Assessment	\$468	\$0	\$12	\$0	\$51	\$0	\$57	\$0	\$0
Traffic/Transportation	\$214	\$1,208	\$644	\$0	\$3	\$0	\$59	\$0	\$0
Regional Transportation	\$10,088	\$0	\$2,326	\$0	\$16,808	\$0	\$345	\$0	\$139,036
V&T Spec. Infrastructure	\$2,050	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Quality of Life	\$17,332	\$637	\$7,748	\$18,161	\$6,821	\$0	\$759	\$0	\$22,099
Street Maintenance	\$32,534	\$6,450	\$37,731	\$0	\$6,484	\$0	\$4,856	\$0	\$50,910
Infrastructure Tax	\$62	\$0	\$0	\$0	\$603	\$0	\$7	\$0	\$0
Grant Fund	\$16,476	\$0	\$36,112	\$0	\$5,113	\$0	\$3,802	\$0	\$9,983

Detail of Allocated Costs

Departments	<u>Facilities Maintenance</u>	<u>Total Plan Allocated</u>
Fire Training	\$4,337	\$16,630
Emergency Management	\$0	\$10,521
Wildland Fire Management	\$0	\$13,744
Juvenile Court	\$0	\$292,173
Court Fees/Assessments	\$0	\$576
Juvenile Probation	\$36,542	\$142,338
Juvenile Detention	\$34,021	\$97,302
Justice Court	\$102,328	\$960,104
Alternative Sentencing	\$0	\$75,371
Justice Court	\$0	\$15,486
Parks Administration	\$112,971	\$182,733
Park Maintenance	\$0	\$47,103
Grants, Gifts, Donations	\$0	\$1,985
Youth Sports Assoc	\$0	\$2,234
Multi Purp Athletic Ctr	\$5,453	\$10,108
Swimming Pool	\$48,599	\$93,007
Community Center	\$93,925	\$107,874
Recreation	\$2,068	\$39,539
Ice Rink	\$19,767	\$22,457
Sports	\$0	\$29,595
Library	\$29,582	\$101,048
Health Admin	\$57,751	\$175,182
Landfill Administration	\$1,635	\$179,765
Medical	\$0	\$12,345
Environmental Health	\$0	\$8,013
Health	\$0	\$6,646
Animal Services	\$10,919	\$29,284
Airport	\$0	\$30,471
Cooperative Extension	\$6,543	\$11,215
Supplemental Indigent	\$0	\$29,092
Capital Projects	\$0	\$18,968
Senior Citizens	\$89,265	\$106,860
Carson City Transit	\$1,431	\$42,674
Library Gift	\$0	\$3,090
Administrative Assessment	\$0	\$1,234
Traffic/Transportation	\$0	\$14,699
Regional Transportation	\$200	\$214,878
V&T Spec. Infrastructure	\$0	\$2,934
Quality of Life	\$0	\$141,509
Street Maintenance	\$21,001	\$219,809
Infrastructure Tax	\$0	\$758
Grant Fund	\$0	\$114,977





Detail of Allocated Costs

Departments	<u>Facilities Maintenance</u>	<u>Total Plan Allocated</u>
Commissary Fund	\$0	\$6,083
911 Surcharge	\$0	\$6,293
Debt Svc-Carson City	\$0	\$15,319
Ambulance	\$0	\$285,166
Stormwater Drainage	\$6,084	\$263,227
Sewer Operation	\$22,134	\$1,362,384
Water	\$6,994	\$737,457
Building Permits	\$8,860	\$195,065
Cemetery	\$5,492	\$12,675
CC Sanitary Landfill	\$0	\$2,148
Fleet Management	\$12,739	\$80,335
Group Medical Insurance	\$992	\$160,692
Workers Compensation Ins	\$2,789	\$27,917
Insurance Fund	\$0	\$52,989
Redevelopment	\$0	\$13,051
Redevelopment Revolving	\$0	\$37,049
School Debt Service	\$0	\$4,178
Tourism Authority	\$0	\$36,276
Tricounty Railway	\$0	\$4,810
Sub-Conservancy District	\$0	\$22,045
Downtown NID	\$0	\$77
Controller Trust Fund	\$0	\$221
All Other	\$289,491	\$483,174
Subtotal	\$0	\$11,652,385
Direct Bill		\$773,328
Unallocated		\$2,532,109
Total	\$0	\$14,957,822

Summary of allocation basis

**Department**

- 1 - Building Charge
  - 1.004 City Hall
  - 1.005 Public Safety Complex
  - 1.006 BRIC Building
  - 1.007 Dispatch
- 2 - Equipment 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
- 11.008 Fire Chief Search

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

1010715 - Geographic Information Systems

- 13.004 Department Support

1010720 - Purchasing

- 14.004 General Purchasing
- 14.005 Purchasing Contracts
- 14.006 Mail

1010730 - City Hall

- 15.004 Utilities
- 15.005 Common Costs

1010800 - Internal Auditor

- 16.004 Internal Audit

1012017 - Dispatch

- 17.004 Dispatch

1013012 - Public Works

**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

Support By Department/Fund

- 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

Summary of allocation basis

**Department**

18.004 Departmental Support

1015034 - Facilities Maintenance

- 19.004 City Hall
- 19.005 Public Safety
- 19.006 Direct Maintenance Support
- 19.007 Custodial Services

**Basis of allocation**

Salary Support by Fund

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



**SCHEDULE 1.01**

**BUILDING CHARGE**

NATURE AND EXTENT OF SERVICE

Building charges are allowable for plan purposes as a method for allocating the cost of a fixed asset(s) for plan years benefitting from asset use. Beginning with fiscal year 2017, the plan has a change in consistency of application as required by the uniform guidance regulations of 2 CFR 200. Prior plan years applied a Building Use Charge of two percent of asset value (50-year life), whereas going forward the cost allocation plan will apply a Building Charge consisting of actual building depreciation reported for the plan year.

Carson City tracks depreciation of each building. Building depreciation is determined in accordance with the Generally Accepted Accounting Principles (GAAP) and reported in the Comprehensive Annual Finance Report (CAFR) for the same period. Land acquisition costs are disallowed and have not been included in the building cost. The building asset list does not represent the complete list of City assets, but rather only those assets determined to be essential to the cost allocation model.

Building Charge is applied for the following buildings and is allocated based on occupied square footage by department:

City Hall  
Public Safety Complex  
BRIC Building  
Dispatch

Carson City, Nevada - Full Cost Allocation

Building 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		\$393	\$393	
Total allocated additions:		<u>\$393</u>	<u>\$393</u>	<u>\$393</u>
Departmental cost adjustments:				
City Hall	\$53,958			
Public Safety Complex	\$475,675			
BRIC Building	\$23,326			
Dispatch	\$12,668			
Total departmental cost adjustments:	<u>\$565,627</u>			<u>\$565,627</u>
Total to be allocated	<u>\$565,627</u>	<u>\$393</u>		<u>\$566,020</u>

Carson City, Nevada - Full Cost Allocation

Building Charge  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>City Hall</u>	<u>Public Safety Complex</u>	<u>BRIC Building</u>	<u>Dispatch</u>
<b><u>Other Expense and Cost</u></b>						
SALARIES & WAGES						
FRINGE BENEFITS						
<b><u>Cost Adjustments</u></b>						
City Hall	\$53,958		\$53,958			
Public Safety Complex	\$475,675			\$475,675		
BRIC Building	\$23,326				\$23,326	
Dispatch	\$12,668					\$12,668
Functional Cost	\$565,627		\$53,958	\$475,675	\$23,326	\$12,668
Allocable Costs	\$565,627		\$53,958	\$475,675	\$23,326	\$12,668
<b>1st Allocation</b>	<b>\$565,627</b>		<b>\$53,958</b>	<b>\$475,675</b>	<b>\$23,326</b>	<b>\$12,668</b>
Additions: 2nd						
Treasurer	\$393				\$393	
Functional Cost	\$393				\$393	
Allocable Costs	\$393				\$393	
<b>2nd Allocation</b>	<b>\$393</b>				<b>\$393</b>	
<b>Total allocated</b>	<b>\$566,020</b>		<b>\$53,958</b>	<b>\$475,675</b>	<b>\$23,719</b>	<b>\$12,668</b>

Carson City, Nevada - Full Cost Allocation

Building 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 %	\$2,579		\$2,579		\$2,579
Treasurer	1,882	12.831 %	\$6,923		\$6,923		\$6,923
Assessor	1,412	9.626 %	\$5,194		\$5,194		\$5,194
City Manager	3,279	22.355 %	\$12,062		\$12,062		\$12,062
Finance	1,548	10.554 %	\$5,695		\$5,695		\$5,695
Human Resources	3,052	20.807 %	\$11,227		\$11,227		\$11,227
Information Technology	2,027	13.819 %	\$7,457		\$7,457		\$7,457
Internal Auditor	142	0.968 %	\$522		\$522		\$522
Group Medical Insurance	164	1.118 %	\$603		\$603		\$603
Workers Compensation Ins	461	3.143 %	\$1,696		\$1,696		\$1,696
<b>Total</b>	<u>14,668</u>	<u>100.000 %</u>	<u>\$53,958</u>		<u>\$53,958</u>		<u>\$53,958</u>

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

Source: Facilities Maintenance

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

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Recorder	8,147	15.702 %	\$74,691		\$74,691		\$74,691
Collections	336	0.648 %	\$3,080		\$3,080		\$3,080
District Attorney	7,358	14.181 %	\$67,457		\$67,457		\$67,457
Detention Facility	5,590	10.774 %	\$51,248		\$51,248		\$51,248
Justice Court	30,454	58.695 %	\$279,199		\$279,199		\$279,199
<b>Total</b>	<b>51,885</b>	<b>100.000 %</b>	<b>\$475,675</b>		<b>\$475,675</b>		<b>\$475,675</b>

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

Source: Facilities Maintenance

**Building Charge**  
**Detail allocation of**  
**BRIC Building**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Planning	3,693	39.994 %	\$9,329		\$9,329	\$157	\$9,486
Building Permits	2,770	29.998 %	\$6,997		\$6,997	\$118	\$7,115
Business License	1,847	20.002 %	\$4,666		\$4,666	\$79	\$4,745
Public Works	924	10.006 %	\$2,334		\$2,334	\$39	\$2,373
<b>Total</b>	<b>9,234</b>	<b>100.000 %</b>	<b>\$23,326</b>		<b>\$23,326</b>	<b>\$393</b>	<b>\$23,719</b>

(A) Alloc basis:

Source:

Carson City, Nevada - Full Cost Allocation

Building Charge  
Detail allocation of  
Dispatch

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

(A) Alloc basis: Direct Allocation to Dispatch

Source: Facilities Maintenance

Carson City, Nevada - Full Cost Allocation

Building 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	\$2,579	\$2,579			
Recorder	\$74,691		\$74,691		
Treasurer	\$6,923	\$6,923			
District Attorney	\$67,457		\$67,457		
City Manager	\$12,062	\$12,062			
Finance	\$5,695	\$5,695			
Human Resources	\$11,227	\$11,227			
Information Technology	\$7,457	\$7,457			
Internal Auditor	\$522	\$522			
Dispatch	\$12,668				\$12,668
Public Works	\$2,373			\$2,373	
Collections	\$3,080		\$3,080		
Assessor	\$5,194	\$5,194			
Planning	\$9,486			\$9,486	
Business License	\$4,745			\$4,745	
Detention Facility	\$51,248		\$51,248		
Justice Court	\$279,199		\$279,199		
Building Permits	\$7,115			\$7,115	
Group Medical Insurance	\$603	\$603			
Workers Compensation Ins	\$1,696	\$1,696			
<b>Total</b>	<b>\$566,020</b>	<b>\$53,958</b>	<b>\$475,675</b>	<b>\$23,719</b>	<b>\$12,668</b>



**SCHEDULE 2.01**

**EQUIPMENT CHARGE**

NATURE AND EXTENT OF SERVICE

Equipment Charges is allowable for cost allocation plan purposes as a method for allocating the cost of a fixed asset(s) for plan years benefitting from asset use. Beginning with fiscal year 2017, the cost allocation plan has a change in consistency of application as required by the uniform guidance regulations of 2 CFR 200. Prior plan years applied an Equipment Use Charge consisting of six and two-third percent of the equipment value (fifteen-year life), whereas going forward the plan will apply an Equipment Charge consisting of reported asset depreciation.

Asset depreciation is determined by the Carson City Fixed Asset Allowance in accordance with the Generally Accepted Accounting Principles (GAAP) and reported in the CAFR for the same period. The asset list does not represent the complete asset list of the City, but rather only those assets determined to be essential to the cost allocation model.

Costs are allocated based on the depreciation value of assets by department.

Carson City, Nevada - Full Cost Allocation

Equipment Charge  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Departmental cost adjustments:				
EQUIPMENT	\$118,935			
Total departmental cost adjustments:	<u>\$118,935</u>			<u>\$118,935</u>
Total to be allocated	<u>\$118,935</u>			<u>\$118,935</u>

Equipment Charge  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Furniture, Fixtures &amp; Equip</u>
<b><u>Other Expense and Cost</u></b>			
SALARIES & WAGES			
FRINGE BENEFITS			
<b><u>Cost Adjustments</u></b>			
EQUIPMENT	\$118,935		\$118,935
Functional Cost	<u>\$118,935</u>		<u>\$118,935</u>
Allocable Costs	<u>\$118,935</u>		<u>\$118,935</u>
<b>1st Allocation</b>	<b>\$118,935</b>		<b>\$118,935</b>
Functional Cost			
Allocable Costs			
<b>2nd Allocation</b>			
<b>Total allocated</b>	<u><u>\$118,935</u></u>		<u><u>\$118,935</u></u>

Equipment 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>
District Attorney	235	0.197 %	\$235		\$235		\$235
City Manager	2,060	1.729 %	\$2,056		\$2,056		\$2,056
Information Technology	75,171	63.078 %	\$75,022		\$75,022		\$75,022
Public Works	4,609	3.868 %	\$4,600		\$4,600		\$4,600
Dispatch	18,754	15.737 %	\$18,717		\$18,717		\$18,717
Finance	2,226	1.868 %	\$2,222		\$2,222		\$2,222
Facilities Maintenance	5,810	4.875 %	\$5,798		\$5,798		\$5,798
Recorder	10,306	8.648 %	\$10,285		\$10,285		\$10,285
Total	119,171	100.000 %	\$118,935		\$118,935		\$118,935

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

Source: Fixed Assets Current Operations Report

Carson City, Nevada - Full Cost Allocation

Equipment Charge  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Furniture, Fixtures &amp; Equip</u>
Recorder	\$10,285	\$10,285
District Attorney	\$235	\$235
City Manager	\$2,056	\$2,056
Finance	\$2,222	\$2,222
Information Technology	\$75,022	\$75,022
Dispatch	\$18,717	\$18,717
Public Works	\$4,600	\$4,600
Facilities Maintenance	\$5,798	\$5,798
Total	<u>\$118,935</u>	<u>\$118,935</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>
	\$230,086			\$230,086
Allocated additions:				
1 - Building Charge	\$2,579		\$2,579	
1010212 - Clerk		\$166,073	\$166,073	
1010213 - Recorder		\$3,950	\$3,950	
1010500 - District Attorney		\$95,902	\$95,902	
1010600 - City Manager		\$1,661	\$1,661	
1010701 - Finance		\$1,835	\$1,835	
1010705 - Human Resources		\$430	\$430	
1010710 - Information Technology		\$5,552	\$5,552	
1010720 - Purchasing		\$268	\$268	
1010730 - City Hall		\$7,207	\$7,207	
1010800 - Internal Auditor		\$253	\$253	
1015034 - Facilities Maintenance		\$4,134	\$4,134	
Total allocated additions:	<u>\$2,579</u>	<u>\$287,265</u>	<u>\$289,844</u>	<u>\$289,844</u>
Total to be allocated	<u><b>\$232,665</b></u>	<u><b>\$287,265</b></u>		<u><b>\$519,930</b></u>

Carson City, Nevada - Full Cost Allocation

Board of Supervisors  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Countywide Support</u>
<b><u>Wages &amp; Benefits</u></b>			
SALARIES & WAGES	\$129,084		\$129,084
FRINGE BENEFITS	\$95,293		\$95,293
<b><u>Other Expense and Cost</u></b>			
SERVICE AND SUPPLIES	\$5,709		\$5,709
Departmental Expenditures	<u>\$230,086</u>		<u>\$230,086</u>
Additions: 1st			
Other	<u>\$2,579</u>	<u>\$2,579</u>	
Functional Cost	<u>\$232,665</u>	<u>\$2,579</u>	<u>\$230,086</u>
Reallocate Admin		(\$2,579)	<u>\$2,579</u>
Allocable Costs	<u>\$232,665</u>		<u>\$232,665</u>
<b>1st Allocation</b>	<b><u>\$232,665</u></b>		<b><u>\$232,665</u></b>
Additions: 2nd			
Other	<u>\$287,265</u>	<u>\$287,265</u>	
Functional Cost	<u>\$287,265</u>	<u>\$287,265</u>	
Reallocate Admin		(\$287,265)	<u>\$287,265</u>
Allocable Costs	<u>\$287,265</u>		<u>\$287,265</u>
<b>2nd Allocation</b>	<b><u>\$287,265</u></b>		<b><u>\$287,265</u></b>
<b>Total allocated</b>	<b><u>\$519,930</u></b>		<b><u>\$519,930</u></b>



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

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Clerk	282,041	0.292 %	\$679		\$679	\$838	\$1,517
Recorder	544,731	0.564 %	\$1,312		\$1,312	\$1,619	\$2,931
Public Safety Complex	188,919	0.196 %	\$455		\$455	\$562	\$1,017
Elections	256,631	0.266 %	\$618		\$618	\$763	\$1,381
Treasurer	495,566	0.513 %	\$1,193		\$1,193	\$1,473	\$2,666
Assessor	731,066	0.757 %	\$1,760		\$1,760	\$2,173	\$3,933
District Attorney	2,431,194	2.516 %	\$5,854		\$5,854	\$7,227	\$13,081
City Manager	560,900	0.580 %	\$1,350		\$1,350	\$1,667	\$3,017
Public Defender	1,546,150	1.600 %	\$3,723		\$3,723	\$4,596	\$8,319
Central Services	696,790	0.721 %	\$1,678		\$1,678	\$2,071	\$3,749
Finance	757,469	0.784 %	\$1,824		\$1,824	\$2,252	\$4,076
Human Resources	351,301	0.364 %	\$846		\$846	\$1,044	\$1,890
Information Technology	1,814,419	1.878 %	\$4,369		\$4,369	\$5,394	\$9,763
Geographic Information Systems	160,395	0.166 %	\$386		\$386	\$477	\$863
Purchasing	124,238	0.129 %	\$299		\$299	\$369	\$668
City Hall	90,057	0.093 %	\$217		\$217	\$268	\$485
Welfare	336,728	0.348 %	\$811		\$811	\$1,001	\$1,812
Internal Auditor	91,882	0.095 %	\$221		\$221	\$273	\$494
Planning	645,701	0.668 %	\$1,555		\$1,555	\$1,919	\$3,474
Business License	104,133	0.108 %	\$251		\$251	\$310	\$561
Sheriff Administration	1,029,919	1.066 %	\$2,480		\$2,480	\$3,062	\$5,542
Sheriff Operations	6,399,020	6.622 %	\$15,407		\$15,407	\$19,023	\$34,430
Sheriff General Services	572,255	0.592 %	\$1,378		\$1,378	\$1,701	\$3,079
Detention Facility	4,304,721	4.455 %	\$10,365		\$10,365	\$12,797	\$23,162
Dispatch	1,871,512	1.937 %	\$4,506		\$4,506	\$5,564	\$10,070
Trinet Grant	57,965	0.060 %	\$140		\$140	\$172	\$312
Fire Administration	495,687	0.513 %	\$1,193		\$1,193	\$1,474	\$2,667
Fire Operations	7,639,952	7.906 %	\$18,395		\$18,395	\$22,712	\$41,107
Fire Prevention	435,629	0.451 %	\$1,049		\$1,049	\$1,295	\$2,344
Fire Training	307,869	0.319 %	\$741		\$741	\$915	\$1,656
Emergency Management	327,994	0.339 %	\$790		\$790	\$975	\$1,765
Public Works	2,129,275	2.203 %	\$5,127		\$5,127	\$6,330	\$11,457
Juvenile Court	599,963	0.621 %	\$1,445		\$1,445	\$1,784	\$3,229
Juvenile Probation	1,512,782	1.565 %	\$3,642		\$3,642	\$4,497	\$8,139
Juvenile Detention	1,528,123	1.581 %	\$3,679		\$3,679	\$4,543	\$8,222
Justice Court	4,031,445	4.172 %	\$9,707		\$9,707	\$11,984	\$21,691
Alternative Sentencing	1,196,530	1.238 %	\$2,881		\$2,881	\$3,557	\$6,438
Parks Administration	687,614	0.712 %	\$1,656		\$1,656	\$2,044	\$3,700
Park Maintenance	1,080,344	1.118 %	\$2,601		\$2,601	\$3,212	\$5,813
Grants, Gifts, Donations	63,425	0.066 %	\$153		\$153	\$189	\$342
Swimming Pool	638,277	0.661 %	\$1,537		\$1,537	\$1,897	\$3,434

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	323,959	0.335 %	\$780		\$780	\$963	\$1,743
Recreation	402,071	0.416 %	\$968		\$968	\$1,195	\$2,163
Sports	370,798	0.384 %	\$893		\$893	\$1,102	\$1,995
Library	1,631,934	1.689 %	\$3,929		\$3,929	\$4,851	\$8,780
Health Admin	491,422	0.509 %	\$1,183		\$1,183	\$1,461	\$2,644
Landfill Administration	1,706,197	1.766 %	\$4,108		\$4,108	\$5,072	\$9,180
Animal Services	710,841	0.736 %	\$1,711		\$1,711	\$2,113	\$3,824
Cooperative Extension	173,596	0.180 %	\$418		\$418	\$516	\$934
Supplemental Indigent	1,133,657	1.173 %	\$2,730		\$2,730	\$3,370	\$6,100
Senior Citizens	439,489	0.455 %	\$1,058		\$1,058	\$1,306	\$2,364
Carson City Transit	1,041,454	1.078 %	\$2,508		\$2,508	\$3,096	\$5,604
Library Gift	116,872	0.121 %	\$281		\$281	\$347	\$628
Administrative Assessment	48,958	0.051 %	\$118		\$118	\$146	\$264
Traffic/Transportation	50,539	0.052 %	\$122		\$122	\$150	\$272
Regional Transportation	298,457	0.309 %	\$719		\$719	\$887	\$1,606
Quality of Life	658,513	0.681 %	\$1,586		\$1,586	\$1,958	\$3,544
Street Maintenance	4,210,111	4.357 %	\$10,137		\$10,137	\$12,516	\$22,653
Grant Fund	3,296,318	3.411 %	\$7,937		\$7,937	\$9,799	\$17,736
Commissary Fund	185,796	0.192 %	\$447		\$447	\$552	\$999
Ambulance	3,047,299	3.153 %	\$7,337		\$7,337	\$9,059	\$16,396
Stormwater Drainage	212,577	0.220 %	\$512		\$512	\$632	\$1,144
Sewer Operation	4,255,117	4.403 %	\$10,245		\$10,245	\$12,649	\$22,894
Water	6,308,747	6.529 %	\$15,190		\$15,190	\$18,754	\$33,944
Building Permits	850,030	0.880 %	\$2,047		\$2,047	\$2,527	\$4,574
Cemetery	192,701	0.199 %	\$464		\$464	\$573	\$1,037
Fleet Management	1,239,776	1.283 %	\$2,985		\$2,985	\$3,686	\$6,671
Group Medical Insurance	1,497,199	1.549 %	\$3,605		\$3,605	\$4,451	\$8,056
Workers Compensation Ins	1,034,684	1.071 %	\$2,491		\$2,491	\$3,076	\$5,567
Insurance Fund	2,069,098	2.141 %	\$4,982		\$4,982	\$6,151	\$11,133
Redevelopment	206,957	0.214 %	\$498		\$498	\$615	\$1,113
Redevelopment Revolving	251,195	0.260 %	\$605		\$605	\$747	\$1,352
Tourism Authority	1,172,718	1.214 %	\$2,824		\$2,824	\$3,486	\$6,310
Tricoounty Railway	191,977	0.199 %	\$462		\$462	\$571	\$1,033
Sub-Conservancy District	518,616	0.537 %	\$1,249		\$1,249	\$1,542	\$2,791
Controller Trust Fund	8,902	0.009 %	\$21		\$21	\$26	\$47
Medical	438,899	0.454 %	\$1,057		\$1,057	\$1,305	\$2,362
Environmental Health	247,576	0.256 %	\$596		\$596	\$736	\$1,332
Investigations	2,260,785	2.340 %	\$5,443		\$5,443	\$6,721	\$12,164
Justice Court	434,655	0.450 %	\$1,047		\$1,047	\$1,292	\$2,339
Ice Rink	92,080	0.095 %	\$222		\$222	\$274	\$496
Northgate	26,693	0.028 %	\$64		\$64	\$79	\$143

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	130,207	0.135 %	\$314		\$314	\$387	\$701
911 Surcharge	151,725	0.157 %	\$365		\$365	\$451	\$816
Wildland Fire Management	311,224	0.322 %	\$749		\$749	\$925	\$1,674
Facilities Maintenance	1,375,946	1.424 %	\$3,313		\$3,313	\$4,090	\$7,403
Pulbic Guardian	218,296	0.226 %	\$526		\$526	\$649	\$1,175
Chartered Admin	1,005,766	1.041 %	\$2,422		\$2,422	\$2,990	\$5,412
V&T Spec. Infrastructure	292		\$1		\$1	\$1	\$2
Infrastructure Tax	6,496	0.007 %	\$16		\$16	\$19	\$35
Multi Purp Athletic Ctr	131,393	0.136 %	\$316		\$316	\$391	\$707
SART	19,867	0.021 %	\$48		\$48	\$59	\$107
Youth Sports Assoc	79,419	0.082 %	\$191		\$191	\$236	\$427
Court Fees/Assessments	22,251	0.023 %	\$54		\$54	\$66	\$120
Health	206,892	0.214 %	\$498		\$498	\$615	\$1,113
Downtown NID	3,683	-0.002%				\$11	\$11
<b>Total</b>	<u>96,633,332</u>	<u>100.000 %</u>	<u>\$232,665</u>		<u>\$232,665</u>	<u>\$287,265</u>	<u>\$519,930</u>

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

Source: Expenditure Worksheet

Board of Supervisors  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Countywide Support</u>
Clerk	\$1,517	\$1,517
Recorder	\$2,931	\$2,931
Public Safety Complex	\$1,017	\$1,017
Treasurer	\$2,666	\$2,666
District Attorney	\$13,081	\$13,081
City Manager	\$3,017	\$3,017
Finance	\$4,076	\$4,076
Human Resources	\$1,890	\$1,890
Information Technology	\$9,763	\$9,763
Geographic Information Systems	\$863	\$863
Purchasing	\$668	\$668
City Hall	\$485	\$485
Internal Auditor	\$494	\$494
Dispatch	\$10,070	\$10,070
Public Works	\$11,457	\$11,457
Facilities Maintenance	\$7,403	\$7,403
Elections	\$1,381	\$1,381
Pulbic Guardian	\$1,175	\$1,175
Assessor	\$3,933	\$3,933
Public Defender	\$8,319	\$8,319
Central Services	\$3,749	\$3,749
Northgate	\$143	\$143
Welfare	\$1,812	\$1,812
SART	\$107	\$107
Planning	\$3,474	\$3,474
Business License	\$561	\$561
Chartered Admin	\$5,412	\$5,412
Sheriff Administration	\$5,542	\$5,542
Investigations	\$12,164	\$12,164
Sheriff Operations	\$34,430	\$34,430
Sheriff General Services	\$3,079	\$3,079
Detention Facility	\$23,162	\$23,162
Trinet Grant	\$312	\$312
Fire Administration	\$2,667	\$2,667
Fire Operations	\$41,107	\$41,107
Fire Prevention	\$2,344	\$2,344
Fire Training	\$1,656	\$1,656
Emergency Management	\$1,765	\$1,765
Wildland Fire Management	\$1,674	\$1,674
Juvenile Court	\$3,229	\$3,229
Court Fees/Assessments	\$120	\$120

**Board of Supervisors  
Departmental Cost  
Allocation Summary**

	<u><b>Total</b></u>	<u><b>Countywide Support</b></u>
Juvenile Probation	\$8,139	\$8,139
Juvenile Detention	\$8,222	\$8,222
Justice Court	\$21,691	\$21,691
Alternative Sentencing Justice Court	\$6,438	\$6,438
Parks Administration	\$2,339	\$2,339
Park Maintenance	\$3,700	\$3,700
Grants, Gifts, Donations	\$5,813	\$5,813
Youth Sports Assoc	\$342	\$342
Multi Purp Athletic Ctr	\$427	\$427
Swimming Pool	\$707	\$707
Community Center	\$3,434	\$3,434
Recreation	\$1,743	\$1,743
Ice Rink	\$2,163	\$2,163
Sports	\$496	\$496
Library	\$1,995	\$1,995
Health Admin	\$8,780	\$8,780
Landfill Administration	\$2,644	\$2,644
Medical	\$9,180	\$9,180
Environmental Health	\$2,362	\$2,362
Health	\$1,332	\$1,332
Animal Services	\$1,113	\$1,113
Cooperative Extension	\$3,824	\$3,824
Supplemental Indigent	\$934	\$934
Capital Projects	\$6,100	\$6,100
Senior Citizens	\$701	\$701
Carson City Transit	\$2,364	\$2,364
Library Gift	\$5,604	\$5,604
Administrative Assessment	\$628	\$628
Traffic/Transportation	\$264	\$264
Regional Transportation	\$272	\$272
V&T Spec. Infrastructure	\$1,606	\$1,606
Quality of Life	\$2	\$2
Street Maintenance	\$3,544	\$3,544
Infrastructure Tax	\$22,653	\$22,653
Grant Fund	\$35	\$35
Commissary Fund	\$17,736	\$17,736
911 Surcharge	\$999	\$999
Ambulance	\$816	\$816
Stormwater Drainage	\$16,396	\$16,396
Sewer Operation	\$1,144	\$1,144
	\$22,894	\$22,894

Carson City, Nevada - Full Cost Allocation

Board of Supervisors  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Countywide Support</u>
Water	\$33,944	\$33,944
Building Permits	\$4,574	\$4,574
Cemetery	\$1,037	\$1,037
Fleet Management	\$6,671	\$6,671
Group Medical Insurance	\$8,056	\$8,056
Workers Compensation Ins	\$5,567	\$5,567
Insurance Fund	\$11,133	\$11,133
Redevelopment	\$1,113	\$1,113
Redevelopment Revolving	\$1,352	\$1,352
Tourism Authority	\$6,310	\$6,310
Tricounty Railway	\$1,033	\$1,033
Sub-Conservancy District	\$2,791	\$2,791
Downtown NID	\$11	\$11
Controller Trust Fund	\$47	\$47
Total	<u>\$519,930</u>	<u>\$519,930</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>
	\$282,041			\$282,041
Allocated additions:				
1010100 - Board of Supervisors	\$679	\$838	\$1,517	
1010213 - Recorder		\$11,796	\$11,796	
1010300 - Treasurer		\$4,994	\$4,994	
1010600 - City Manager		\$2,036	\$2,036	
1010701 - Finance		\$1,954	\$1,954	
1010705 - Human Resources		\$358	\$358	
1010710 - Information Technology		\$10,737	\$10,737	
1010720 - Purchasing		\$143	\$143	
1010800 - Internal Auditor		\$311	\$311	
Total allocated additions:	<u>\$679</u>	<u>\$33,167</u>	<u>\$33,846</u>	<u>\$33,846</u>
Total to be allocated	<u><u>\$282,720</u></u>	<u><u>\$33,167</u></u>		<u><u>\$315,887</u></u>



Clerk  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Boards &amp; Commission</u>
<b><u>Wages &amp; Benefits</u></b>			
SALARIES & WAGES	\$205,685		\$205,685
FRINGE BENEFITS	\$64,823		\$64,823
<b><u>Other Expense and Cost</u></b>			
SERVICE AND SUPPLIES	\$11,533		\$11,533
Departmental Expenditures	\$282,041		\$282,041
Additions: 1st			
Other	\$679	\$679	
Functional Cost	\$282,720	\$679	\$282,041
Reallocate Admin		(\$679)	\$679
Allocable Costs	\$282,720		\$282,720
<b>1st Allocation</b>	<b>\$282,720</b>		<b>\$282,720</b>
Additions: 2nd			
Other	\$33,167	\$33,167	
Functional Cost	\$33,167	\$33,167	
Reallocate Admin		(\$33,167)	\$33,167
Allocable Costs	\$33,167		\$33,167
<b>2nd Allocation</b>	<b>\$33,167</b>		<b>\$33,167</b>
<b>Total allocated</b>	<b>\$315,887</b>		<b>\$315,887</b>

**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 %	\$166,073		\$166,073		\$166,073
Internal Auditor	6	4.196 %	\$11,862		\$11,862	\$3,373	\$15,235
Airport	12	8.392 %	\$23,725		\$23,725	\$6,746	\$30,471
Regional Transportation	12	8.392 %	\$23,725		\$23,725	\$6,746	\$30,471
Quality of Life	15	10.490 %	\$29,656		\$29,656	\$8,432	\$38,088
Debt Svc-Carson City	2	1.399 %	\$3,954		\$3,954	\$1,124	\$5,078
Redevelopment Revolving	12	8.390 %	\$23,725		\$23,725	\$6,746	\$30,471
<b>Total</b>	<u>143</u>	<u>100.000 %</u>	<u>\$282,720</u>		<u>\$282,720</u>	<u>\$33,167</u>	<u>\$315,887</u>

(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 &amp; Commission</u>
Board of Supervisors	\$166,073	\$166,073
Internal Auditor	\$15,235	\$15,235
Airport	\$30,471	\$30,471
Regional Transportation	\$30,471	\$30,471
Quality of Life	\$38,088	\$38,088
Debt Svc-Carson City	\$5,078	\$5,078
Redevelopment Revolving	\$30,471	\$30,471
Total	<u>\$315,887</u>	<u>\$315,887</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>
	\$544,731			\$544,731
Allocated additions:				
1 - Building Charge	\$74,691		\$74,691	
2 - Equipment Charge	\$10,285		\$10,285	
1010100 - Board of Supervisors	\$1,312	\$1,619	\$2,931	
1010215 - Public Safety Complex		\$27,337	\$27,337	
1010300 - Treasurer		\$16,599	\$16,599	
1010500 - District Attorney		\$8,064	\$8,064	
1010600 - City Manager		\$3,933	\$3,933	
1010701 - Finance		\$3,406	\$3,406	
1010705 - Human Resources		\$430	\$430	
1010710 - Information Technology		\$14,120	\$14,120	
1010720 - Purchasing		\$222	\$222	
1010800 - Internal Auditor		\$600	\$600	
1015034 - Facilities Maintenance		\$27,962	\$27,962	
Total allocated additions:	<u>\$86,288</u>	<u>\$104,292</u>	<u>\$190,580</u>	<u>\$190,580</u>
Total to be allocated	<u>\$631,019</u>	<u>\$104,292</u>		<u>\$735,311</u>

Carson City, Nevada - Full Cost Allocation

Recorder  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>General Government</u>	<u>Records Management</u>
<b><u>Wages &amp; Benefits</u></b>				
SALARIES & WAGES	\$341,305	\$80,958	\$173,554	\$86,793
FRINGE BENEFITS	\$156,100	\$37,027	\$79,377	\$39,696
<b><u>Other Expense and Cost</u></b>				
SERVICES & SUPPLIES	\$12,525	\$2,971	\$6,369	\$3,185
MAINTENANCE SVC CONTRACTS	\$7,337		\$3,669	\$3,668
MICROFILM SUPPLIES	\$13,390			\$13,390
TECHNOLOGY	\$14,074		\$14,074	
Departmental Expenditures	\$544,731	\$120,956	\$277,043	\$146,732
Additions: 1st				
Equipment Charge	\$10,285		\$1,663	\$8,622
Other	\$76,003	\$76,003		
Functional Cost	\$631,019	\$196,959	\$278,706	\$155,354
Reallocate Admin		(\$196,959)	\$128,762	\$68,197
Allocable Costs	\$631,019		\$407,468	\$223,551
Unallocated	(\$407,468)		(\$407,468)	
<b>1st Allocation</b>	<b>\$223,551</b>			<b>\$223,551</b>
Additions: 2nd				
Other	\$104,292	\$104,292		
Functional Cost	\$104,292	\$104,292		
Reallocate Admin		(\$104,292)	\$68,181	\$36,111
Allocable Costs	\$104,292		\$68,181	\$36,111
Unallocated	(\$68,181)		(\$68,181)	
<b>2nd Allocation</b>	<b>\$36,111</b>			<b>\$36,111</b>
<b>Total allocated</b>	<b>\$259,662</b>			<b>\$259,662</b>

**Recorder  
Detail allocation of  
Records Management**

<b>User Department</b>	<b><u>Allocation Units(A)</u></b>	<b><u>Allocated Percent</u></b>	<b><u>Gross Allocated</u></b>	<b><u>Direct Billed</u></b>	<b><u>First Allocation</u></b>	<b><u>Second Allocation</u></b>	<b><u>Total Allocated</u></b>
Clerk	63,035	5.277 %	\$11,796		\$11,796		\$11,796
Justice Court	1,103,874	92.403 %	\$206,567		\$206,567	\$35,896	\$242,463
Board of Supervisors	21,110	1.767 %	\$3,950		\$3,950		\$3,950
All Other	6,617	0.553 %	\$1,238		\$1,238	\$215	\$1,453
<b>Total</b>	<b>1,194,636</b>	<b>100.000 %</b>	<b>\$223,551</b>		<b>\$223,551</b>	<b>\$36,111</b>	<b>\$259,662</b>

(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	\$3,950	\$3,950
Clerk	\$11,796	\$11,796
Justice Court	\$242,463	\$242,463
All Other	\$1,453	\$1,453
Total	\$259,662	\$259,662



**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>
	\$188,919			\$188,919
Allocated additions:				
1010100 - Board of Supervisors	\$455	\$562	\$1,017	
1010600 - City Manager		\$1,364	\$1,364	
1010701 - Finance		\$1,784	\$1,784	
1010720 - Purchasing		\$191	\$191	
1010800 - Internal Auditor		\$208	\$208	
Total allocated additions:	<u>\$455</u>	<u>\$4,109</u>	<u>\$4,564</u>	<u>\$4,564</u>
Total to be allocated	<u><b>\$189,374</b></u>	<u><b>\$4,109</b></u>		<u><b>\$193,483</b></u>

Public Safety Complex  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Utilities</u>	<u>Common Costs</u>
<b><u>Other Expense and Cost</u></b>				
SALARIES & WAGES				
FRINGE BENEFITS				
<b><u>Other Expense and Cost</u></b>				
OFFICE SUPPLIES	\$20,906			\$20,906
POWER	\$122,235		\$122,235	
HEATING	\$43,675		\$43,675	
R&M SERVICES	\$2,103		\$2,103	
Departmental Expenditures	\$188,919		\$168,013	\$20,906
Additions: 1st				
Other	\$455	\$455		
Functional Cost	\$189,374	\$455	\$168,013	\$20,906
Reallocate Admin		(\$455)	\$405	\$50
Allocable Costs	\$189,374		\$168,418	\$20,956
<b>1st Allocation</b>	<b>\$189,374</b>		<b>\$168,418</b>	<b>\$20,956</b>
Additions: 2nd				
Other	\$4,109	\$4,109		
Functional Cost	\$4,109	\$4,109		
Reallocate Admin		(\$4,109)	\$3,654	\$455
Allocable Costs	\$4,109		\$3,654	\$455
<b>2nd Allocation</b>	<b>\$4,109</b>		<b>\$3,654</b>	<b>\$455</b>
<b>Total allocated</b>	<b>\$193,483</b>		<b>\$172,072</b>	<b>\$21,411</b>

**Public Safety Complex  
Detail allocation of  
Utilities**

<b>User Department</b>	<b><u>Allocation Units(A)</u></b>	<b><u>Allocated Percent</u></b>	<b><u>Gross Allocated</u></b>	<b><u>Direct Billed</u></b>	<b><u>First Allocation</u></b>	<b><u>Second Allocation</u></b>	<b><u>Total Allocated</u></b>
Recorder	8,147	15.702 %	\$26,445		\$26,445		\$26,445
Collections	336	0.648 %	\$1,091		\$1,091	\$28	\$1,119
District Attorney	7,358	14.181 %	\$23,884		\$23,884	\$615	\$24,499
Detention Facility	5,590	10.774 %	\$18,145		\$18,145	\$467	\$18,612
Justice Court	<u>30,454</u>	<u>58.695 %</u>	<u>\$98,853</u>		<u>\$98,853</u>	<u>\$2,544</u>	<u>\$101,397</u>
<b>Total</b>	<b>51,885</b>	<b>100.000 %</b>	<b>\$168,418</b>		<b>\$168,418</b>	<b>\$3,654</b>	<b>\$172,072</b>

(A) Alloc basis: Square Footage by Department

Source: Facilities Maintenance

**Public Safety Complex**  
**Detail allocation of**  
**Common Costs**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Recorder	4	4.255 %	\$892		\$892		\$892
District Attorney	21	22.340 %	\$4,682		\$4,682	\$106	\$4,788
Sheriff Administration	5	5.319 %	\$1,115		\$1,115	\$25	\$1,140
Detention Facility	34	36.170 %	\$7,580		\$7,580	\$172	\$7,752
Justice Court	30	31.916 %	\$6,687		\$6,687	\$152	\$6,839
<b>Total</b>	<b>94</b>	<b>100.000 %</b>	<b>\$20,956</b>		<b>\$20,956</b>	<b>\$455</b>	<b>\$21,411</b>

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

Source: Personnel Position Control Report

Public Safety Complex  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Utilities</u>	<u>Common Costs</u>
Recorder	\$27,337	\$26,445	\$892
District Attorney	\$29,287	\$24,499	\$4,788
Collections	\$1,119	\$1,119	
Sheriff Administration	\$1,140		\$1,140
Detention Facility	\$26,364	\$18,612	\$7,752
Justice Court	\$108,236	\$101,397	\$6,839
Total	\$193,483	\$172,072	\$21,411

**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. The level of effort by the department is not related to fund size. These costs are allocated evenly between the Sewer(Fnd 510), Water(Fnd 520) and Storm Water Drainage(Fnd 505).
- **Investment & Banking** – 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>
	\$495,566			\$495,566
Allocated additions:				
1 - Building Charge	\$6,923		\$6,923	
1010100 - Board of Supervisors	\$1,193	\$1,473	\$2,666	
1010500 - District Attorney		\$7,488	\$7,488	
1010600 - City Manager		\$3,578	\$3,578	
1010701 - Finance		\$3,356	\$3,356	
1010705 - Human Resources		\$501	\$501	
1010710 - Information Technology		\$19,308	\$19,308	
1010720 - Purchasing		\$271	\$271	
1010730 - City Hall		\$9,936	\$9,936	
1010800 - Internal Auditor		\$546	\$546	
1015034 - Facilities Maintenance		\$11,098	\$11,098	
Total allocated additions:	<u>\$8,116</u>	<u>\$57,555</u>	<u>\$65,671</u>	<u>\$65,671</u>
Total to be allocated	<u><b>\$503,682</b></u>	<u><b>\$57,555</b></u>		<u><b>\$561,237</b></u>



Carson City, Nevada - Full Cost Allocation

Treasurer  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; 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>
<b><u>Wages &amp; Benefits</u></b>										
SALARIES & WAGES	\$220,298	\$30,181	\$7,050	\$44,698	\$20,840	\$48,510	\$61,375	\$2,842	\$3,833	\$66
FRINGE BENEFITS	\$103,763	\$14,216	\$3,320	\$21,054	\$9,816	\$22,849	\$28,908	\$1,339	\$1,805	\$31
<b><u>Other Expense and Cost</u></b>										
SERVICES & SUPPLIES	\$14,244	\$1,951	\$456	\$2,890	\$1,347	\$3,137	\$3,968	\$184	\$248	\$4
BANKING FEES	\$24,253	\$7,276		\$7,276			\$9,701			
MAINT SERVICE CONTRACT	\$658	\$165		\$329			\$164			
CLCK2	\$9,666			\$9,666						
POSTAGE/REFUNDS	\$3,626						\$3,626			
ELLECTED OFFICIAL SAL/B	\$119,058	\$16,311	\$3,810	\$24,157	\$11,263	\$26,217	\$33,170	\$1,536	\$2,072	\$36
Departmental Expenditures	\$495,566	\$70,100	\$14,636	\$110,070	\$43,266	\$100,713	\$140,912	\$5,901	\$7,958	\$137
Additions: 1st										
Other	\$8,116	\$8,116								
Functional Cost	\$503,682	\$78,216	\$14,636	\$110,070	\$43,266	\$100,713	\$140,912	\$5,901	\$7,958	\$137
Reallocate Admin		(\$78,216)	\$2,691	\$20,235	\$7,954	\$18,515	\$25,905	\$1,085	\$1,463	\$25
Allocable Costs	\$503,682		\$17,327	\$130,305	\$51,220	\$119,228	\$166,817	\$6,986	\$9,421	\$162
Unallocated	(\$166,817)						(\$166,817)			
<b>1st Allocation</b>	<b>\$336,865</b>		<b>\$17,327</b>	<b>\$130,305</b>	<b>\$51,220</b>	<b>\$119,228</b>		<b>\$6,986</b>	<b>\$9,421</b>	<b>\$162</b>
Additions: 2nd										
Other	\$57,555	\$57,555								
Functional Cost	\$57,555	\$57,555								
Reallocate Admin		(\$57,555)	\$1,980	\$14,890	\$5,853	\$13,624	\$19,062	\$798	\$1,077	\$19
Allocable Costs	\$57,555		\$1,980	\$14,890	\$5,853	\$13,624	\$19,062	\$798	\$1,077	\$19
Unallocated	(\$19,062)						(\$19,062)			
<b>2nd Allocation</b>	<b>\$38,493</b>		<b>\$1,980</b>	<b>\$14,890</b>	<b>\$5,853</b>	<b>\$13,624</b>		<b>\$798</b>	<b>\$1,077</b>	<b>\$19</b>
<b>Total allocated</b>	<b>\$375,358</b>		<b>\$19,307</b>	<b>\$145,195</b>	<b>\$57,073</b>	<b>\$132,852</b>		<b>\$7,784</b>	<b>\$10,498</b>	<b>\$181</b>

Treasurer  
Schedule of costs to be  
allocated by function

	<u>Human Resources</u>	<u>Juvenile Probation</u>
<b><u>Wages &amp; Benefits</u></b>		
SALARIES & WAGES	\$132	\$771
FRINGE BENEFITS	\$62	\$363
<b><u>Other Expense and Cost</u></b>		
SERVICES & SUPPLIES	\$9	\$50
BANKING FEES		
MAINT SERVICE CONTRACT CLCK2		
POSTAGE/REFUNDS		
ELLECTED OFFICIAL SAL/B	\$71	\$415
Departmental Expenditures	\$274	\$1,599
Additions: 1st		
Other		
Functional Cost	<u>\$274</u>	<u>\$1,599</u>
Reallocate Admin	\$50	\$293
Allocable Costs	<u>\$324</u>	<u>\$1,892</u>
Unallocated		
<b>1st Allocation</b>	<b><u>\$324</u></b>	<b><u>\$1,892</u></b>
Additions: 2nd		
Other		
Functional Cost		
Reallocate Admin	\$37	\$215
Allocable Costs	<u>\$37</u>	<u>\$215</u>
Unallocated		
<b>2nd Allocation</b>	<b><u>\$37</u></b>	<b><u>\$215</u></b>
<b>Total allocated</b>	<b><u>\$361</u></b>	<b><u>\$2,107</u></b>

Carson City, Nevada - Full Cost Allocation

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	4	4.545 %	\$788		\$788	\$92	\$880
V&T Spec. Infrastructure	4	4.545 %	\$788		\$788	\$92	\$880
Stormwater Drainage	4	4.545 %	\$788		\$788	\$92	\$880
Sewer Operation	16	18.182 %	\$3,150		\$3,150	\$368	\$3,518
Water	16	18.182 %	\$3,150		\$3,150	\$368	\$3,518
School Debt Service	19	21.591 %	\$3,741		\$3,741	\$437	\$4,178
Parks Administration	4	4.545 %	\$788		\$788	\$92	\$880
All Other	8	9.091 %	\$1,575		\$1,575	\$184	\$1,759
Regional Transportation	7	7.955 %	\$1,378		\$1,378	\$161	\$1,539
Landfill Administration	2	2.273 %	\$394		\$394	\$46	\$440
911 Surcharge	2	2.273 %	\$394		\$394	\$48	\$442
Building Charge	2	2.273 %	\$393		\$393		\$393
<b>Total</b>	<b>88</b>	<b>100.000 %</b>	<b>\$17,327</b>		<b>\$17,327</b>	<b>\$1,980</b>	<b>\$19,307</b>

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

Source: Al Kramer

Carson City, Nevada - Full Cost Allocation

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 %	\$43,435		\$43,435	\$4,963	\$48,398
Water	33	33.333 %	\$43,435		\$43,435	\$4,963	\$48,398
Stormwater Drainage	33	33.334 %	\$43,435		\$43,435	\$4,964	\$48,399
Total	99	100.000 %	\$130,305		\$130,305	\$14,890	\$145,195

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

Source: Treasurer

Treasurer  
Detail allocation of  
Investments

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Assessor	47	3.721 %	\$1,906		\$1,906	\$249	\$2,155
Business License	35	2.771 %	\$1,419		\$1,419	\$186	\$1,605
Building Permits	40	3.167 %	\$1,622		\$1,622	\$212	\$1,834
Cemetery	2	0.158 %	\$81		\$81	\$11	\$92
Justice Court	97	7.680 %	\$3,934		\$3,934	\$515	\$4,449
Health Admin	117	9.264 %	\$4,745		\$4,745	\$621	\$5,366
Library	5	0.396 %	\$203		\$203	\$27	\$230
Recorder	123	9.739 %	\$4,988		\$4,988		\$4,988
Landfill Administration	86	6.809 %	\$3,488		\$3,488	\$456	\$3,944
Alternative Sentencing	40	3.167 %	\$1,622		\$1,622	\$212	\$1,834
Water	79	6.255 %	\$3,204		\$3,204	\$419	\$3,623
Sewer Operation	76	6.017 %	\$3,082		\$3,082	\$403	\$3,485
Carson City Transit	26	2.059 %	\$1,054		\$1,054	\$138	\$1,192
All Other	159	12.589 %	\$6,448		\$6,448	\$844	\$7,292
Sheriff Administration	8	0.633 %	\$324		\$324	\$42	\$366
Juvenile Probation	3	0.238 %	\$122		\$122	\$16	\$138
Stormwater Drainage	75	5.938 %	\$3,042		\$3,042	\$398	\$3,440
Clerk	37	2.930 %	\$1,501		\$1,501		\$1,501
Traffic/Transportation	27	2.138 %	\$1,095		\$1,095	\$143	\$1,238
Planning	6	0.475 %	\$243		\$243	\$32	\$275
Fire Administration	81	6.413 %	\$3,285		\$3,285	\$430	\$3,715
Parks Administration	62	4.909 %	\$2,514		\$2,514	\$329	\$2,843
Juvenile Court	9	0.713 %	\$365		\$365	\$48	\$413
Sheriff Operations	23	1.821 %	\$933		\$933	\$122	\$1,055
<b>Total</b>	<u>1,263</u>	<u>100.000 %</u>	<u>\$51,220</u>		<u>\$51,220</u>	<u>\$5,853</u>	<u>\$57,073</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	47	3.721 %	\$4,437		\$4,437	\$581	\$5,018
Business License	35	2.771 %	\$3,304		\$3,304	\$432	\$3,736
Building Permits	40	3.167 %	\$3,776		\$3,776	\$494	\$4,270
Cemetery	2	0.158 %	\$189		\$189	\$25	\$214
Justice Court	97	7.680 %	\$9,157		\$9,157	\$1,198	\$10,355
Health Admin	117	9.264 %	\$11,045		\$11,045	\$1,445	\$12,490
Library	5	0.396 %	\$472		\$472	\$62	\$534
Recorder	123	9.739 %	\$11,611		\$11,611		\$11,611
Landfill Administration	86	6.809 %	\$8,118		\$8,118	\$1,062	\$9,180
Alternative Sentencing	40	3.167 %	\$3,776		\$3,776	\$494	\$4,270
Water	79	6.255 %	\$7,458		\$7,458	\$976	\$8,434
Sewer Operation	76	6.017 %	\$7,174		\$7,174	\$939	\$8,113
Carson City Transit	26	2.059 %	\$2,454		\$2,454	\$321	\$2,775
All Other	159	12.589 %	\$15,010		\$15,010	\$1,964	\$16,974
Sheriff Administration	8	0.633 %	\$755		\$755	\$99	\$854
Juvenile Probation	3	0.238 %	\$283		\$283	\$37	\$320
Stormwater Drainage	75	5.938 %	\$7,080		\$7,080	\$926	\$8,006
Clerk	37	2.930 %	\$3,493		\$3,493		\$3,493
Traffic/Transportation	27	2.138 %	\$2,549		\$2,549	\$333	\$2,882
Planning	6	0.475 %	\$566		\$566	\$74	\$640
Fire Administration	81	6.413 %	\$7,646		\$7,646	\$1,000	\$8,646
Parks Administration	62	4.909 %	\$5,853		\$5,853	\$766	\$6,619
Juvenile Court	9	0.713 %	\$850		\$850	\$111	\$961
Sheriff Operations	23	1.821 %	\$2,172		\$2,172	\$285	\$2,457
<b>Total</b>	<b>1,263</b>	<b>100.000 %</b>	<b>\$119,228</b>		<b>\$119,228</b>	<b>\$13,624</b>	<b>\$132,852</b>

(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 %	\$6,986		\$6,986	\$798	\$7,784
Total	1	100.000 %	\$6,986		\$6,986	\$798	\$7,784

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

Source: Treasurer

**Treasurer  
Detail allocation of  
Landfill Collections**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Landfill Administration	1	100.000 %	\$9,421		\$9,421	\$1,077	\$10,498
Total	1	100.000 %	\$9,421		\$9,421	\$1,077	\$10,498

(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 %	\$162		\$162	\$19	\$181
Total	1	100.000 %	\$162		\$162	\$19	\$181

(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 %	\$324		\$324	\$37	\$361
Total	1	100.000 %	\$324		\$324	\$37	\$361

(A) Alloc basis: Direct Allocation to Human Resources

Source:

**Treasurer  
Detail allocation of  
Juvenile Probation**

<b>User Department</b>	<b><u>Allocation Units(A)</u></b>	<b><u>Allocated Percent</u></b>	<b><u>Gross Allocated</u></b>	<b><u>Direct Billed</u></b>	<b><u>First Allocation</u></b>	<b><u>Second Allocation</u></b>	<b><u>Total Allocated</u></b>
Juvenile Probation	1	100.000 %	\$1,892		\$1,892	\$215	\$2,107
<b>Total</b>	1	100.000 %	\$1,892		\$1,892	\$215	\$2,107

(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 Charge	\$393	\$393								
Clerk	\$4,994			\$1,501	\$3,493					
Recorder	\$16,599			\$4,988	\$11,611					
Human Resources	\$361								\$361	
Assessor	\$7,173			\$2,155	\$5,018					
Planning	\$915			\$275	\$640					
Business License	\$5,341			\$1,605	\$3,736					
Sheriff Administration	\$1,220			\$366	\$854					
Sheriff Operations	\$3,512			\$1,055	\$2,457					
Fire Administration	\$12,361			\$3,715	\$8,646					
Juvenile Court	\$1,374			\$413	\$961					
Juvenile Probation	\$2,565			\$138	\$320					\$2,107
Justice Court	\$14,804			\$4,449	\$10,355					
Alternative Sentencing	\$6,104			\$1,834	\$4,270					
Parks Administration	\$10,342	\$880		\$2,843	\$6,619					
Library	\$764			\$230	\$534					
Health Admin	\$17,856			\$5,366	\$12,490					
Landfill Administration	\$24,062	\$440		\$3,944	\$9,180		\$10,498			
Capital Projects	\$880	\$880								
Carson City Transit	\$4,148			\$1,192	\$2,775			\$181		
Traffic/Transportation	\$11,904			\$1,238	\$2,882	\$7,784				
Regional Transportation	\$1,539	\$1,539								
V&T Spec. Infrastructure	\$880	\$880								
911 Surcharge	\$442	\$442								
Stormwater Drainage	\$60,725	\$880	\$48,399	\$3,440	\$8,006					
Sewer Operation	\$63,514	\$3,518	\$48,398	\$3,485	\$8,113					
Water	\$63,973	\$3,518	\$48,398	\$3,623	\$8,434					
Building Permits	\$6,104			\$1,834	\$4,270					
Cemetery	\$306			\$92	\$214					
School Debt Service	\$4,178	\$4,178								
All Other	\$26,025	\$1,759		\$7,292	\$16,974					
<b>Total</b>	<b>\$375,358</b>	<b>\$19,307</b>	<b>\$145,195</b>	<b>\$57,073</b>	<b>\$132,852</b>	<b>\$7,784</b>	<b>\$10,498</b>	<b>\$181</b>	<b>\$361</b>	<b>\$2,107</b>

**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>
	\$2,431,194			\$2,431,194
Allocated additions:				
1 - Building Charge	\$67,457		\$67,457	
2 - Equipment Charge	\$235		\$235	
1010100 - Board of Supervisors	\$5,854	\$7,227	\$13,081	
1010215 - Public Safety Complex	\$28,566	\$721	\$29,287	
1010600 - City Manager		\$17,553	\$17,553	
1010701 - Finance		\$14,685	\$14,685	
1010705 - Human Resources		\$15,031	\$15,031	
1010710 - Information Technology		\$62,538	\$62,538	
1010720 - Purchasing		\$1,021	\$1,021	
1010800 - Internal Auditor		\$2,677	\$2,677	
1015034 - Facilities Maintenance		\$24,572	\$24,572	
Total allocated additions:	<u>\$102,112</u>	<u>\$146,025</u>	<u>\$248,137</u>	<u>\$248,137</u>
Total to be allocated	<u><b>\$2,533,306</b></u>	<u><b>\$146,025</b></u>		<u><b>\$2,679,331</b></u>

Carson City, Nevada - Full Cost Allocation

District Attorney  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Departmental Support</u>	<u>Prosecution</u>
<b><u>Wages &amp; Benefits</u></b>				
SALARIES & WAGES	\$1,494,547	\$166,692	\$481,090	\$846,765
FRINGE BENEFITS	\$655,625	\$73,124	\$211,043	\$371,458
<b><u>Other Expense and Cost</u></b>				
SERVICES & SUPPLIES	\$57,581	\$6,422	\$18,535	\$32,624
PROSECUTION SERVICE & SUPPLIES	\$22,132			\$22,132
ATTORNEY FEES	\$24,550		\$24,550	
ELLECTED OFFICIAL SAL/BEN	\$176,759	\$19,715	\$56,898	\$100,146
Departmental Expenditures	\$2,431,194	\$265,953	\$792,116	\$1,373,125
Additions: 1st				
Other	\$102,112	\$102,112		
Functional Cost	\$2,533,306	\$368,065	\$792,116	\$1,373,125
Reallocate Admin		(\$368,065)	\$134,650	\$233,415
Allocable Costs	\$2,533,306		\$926,766	\$1,606,540
Unallocated	(\$1,606,540)			(\$1,606,540)
<b>1st Allocation</b>	<b>\$926,766</b>		<b>\$926,766</b>	
Additions: 2nd				
Other	\$146,025	\$146,025		
Functional Cost	\$146,025	\$146,025		
Reallocate Admin		(\$146,025)	\$53,421	\$92,604
Allocable Costs	\$146,025		\$53,421	\$92,604
Unallocated	(\$92,604)			(\$92,604)
<b>2nd Allocation</b>	<b>\$53,421</b>		<b>\$53,421</b>	
<b>Total allocated</b>	<b>\$980,187</b>		<b>\$980,187</b>	

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	333	10.348 %	\$95,902		\$95,902		\$95,902
Recorder	28	0.870 %	\$8,064		\$8,064		\$8,064
City Manager	413	12.834 %	\$118,942		\$118,942	\$7,793	\$126,735
Human Resources	163	5.065 %	\$46,943		\$46,943	\$3,076	\$50,019
Purchasing	43	1.336 %	\$12,384		\$12,384	\$811	\$13,195
Sheriff Administration	123	3.822 %	\$35,423		\$35,423	\$2,321	\$37,744
Fire Administration	81	2.517 %	\$23,328		\$23,328	\$1,528	\$24,856
Public Works	229	7.116 %	\$65,951		\$65,951	\$4,321	\$70,272
Library	16	0.497 %	\$4,608		\$4,608	\$302	\$4,910
Health Admin	95	2.952 %	\$27,359		\$27,359	\$1,793	\$29,152
Carson City Transit	7	0.218 %	\$2,016		\$2,016	\$132	\$2,148
Regional Transportation	33	1.025 %	\$9,504		\$9,504	\$623	\$10,127
Finance	39	1.212 %	\$11,232		\$11,232	\$736	\$11,968
Planning	232	7.209 %	\$66,815		\$66,815	\$4,378	\$71,193
Street Maintenance	14	0.435 %	\$4,032		\$4,032	\$264	\$4,296
Stormwater Drainage	7	0.218 %	\$2,016		\$2,016	\$132	\$2,148
Sewer Operation	52	1.616 %	\$14,976		\$14,976	\$981	\$15,957
Water	7	0.218 %	\$2,016		\$2,016	\$132	\$2,148
Building Permits	7	0.218 %	\$2,016		\$2,016	\$132	\$2,148
Insurance Fund	39	1.212 %	\$11,232		\$11,232	\$736	\$11,968
Redevelopment	23	0.715 %	\$6,624		\$6,624	\$434	\$7,058
Information Technology	41	1.274 %	\$11,808		\$11,808	\$774	\$12,582
Quality of Life	69	2.144 %	\$19,872		\$19,872	\$1,302	\$21,174
Parks Administration	102	3.170 %	\$29,375		\$29,375	\$1,925	\$31,300
Workers Compensation Ins	8	0.249 %	\$2,304		\$2,304	\$151	\$2,455
Assessor	24	0.746 %	\$6,912		\$6,912	\$453	\$7,365
Juvenile Court	870	27.035 %	\$250,555		\$250,555	\$16,417	\$266,972
CC Sanitary Landfill	7	0.218 %	\$2,016		\$2,016	\$132	\$2,148
Alternative Sentencing	34	1.057 %	\$9,792		\$9,792	\$642	\$10,434
Treasurer	26	0.808 %	\$7,488		\$7,488		\$7,488
Central Services	53	1.646 %	\$15,261		\$15,261	\$1,000	\$16,261
<b>Total</b>	<b>3,218</b>	<b>100.000 %</b>	<b>\$926,766</b>		<b>\$926,766</b>	<b>\$53,421</b>	<b>\$980,187</b>

(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	\$95,902	\$95,902
Recorder	\$8,064	\$8,064
Treasurer	\$7,488	\$7,488
City Manager	\$126,735	\$126,735
Finance	\$11,968	\$11,968
Human Resources	\$50,019	\$50,019
Information Technology	\$12,582	\$12,582
Purchasing	\$13,195	\$13,195
Public Works	\$70,272	\$70,272
Assessor	\$7,365	\$7,365
Central Services	\$16,261	\$16,261
Planning	\$71,193	\$71,193
Sheriff Administration	\$37,744	\$37,744
Fire Administration	\$24,856	\$24,856
Juvenile Court	\$266,972	\$266,972
Alternative Sentencing	\$10,434	\$10,434
Parks Administration	\$31,300	\$31,300
Library	\$4,910	\$4,910
Health Admin	\$29,152	\$29,152
Carson City Transit	\$2,148	\$2,148
Regional Transportation	\$10,127	\$10,127
Quality of Life	\$21,174	\$21,174
Street Maintenance	\$4,296	\$4,296
Stormwater Drainage	\$2,148	\$2,148
Sewer Operation	\$15,957	\$15,957
Water	\$2,148	\$2,148
Building Permits	\$2,148	\$2,148
CC Sanitary Landfill	\$2,148	\$2,148
Workers Compensation Ins	\$2,455	\$2,455
Insurance Fund	\$11,968	\$11,968
Redevelopment	\$7,058	\$7,058
Total	<u>\$980,187</u>	<u>\$980,187</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>
	\$560,900			\$560,900
Allocated additions:				
1 - Building Charge	\$12,062		\$12,062	
2 - Equipment Charge	\$2,056		\$2,056	
1010100 - Board of Supervisors	\$1,350	\$1,667	\$3,017	
1010500 - District Attorney	\$118,942	\$7,793	\$126,735	
1010701 - Finance		\$3,378	\$3,378	
1010705 - Human Resources		\$287	\$287	
1010710 - Information Technology		\$7,984	\$7,984	
1010720 - Purchasing		\$256	\$256	
1010730 - City Hall		\$13,318	\$13,318	
1010800 - Internal Auditor		\$618	\$618	
1015034 - Facilities Maintenance		\$19,337	\$19,337	
Total allocated additions:	<u>\$134,410</u>	<u>\$54,638</u>	<u>\$189,048</u>	<u>\$189,048</u>
Total to be allocated	<u><b>\$695,310</b></u>	<u><b>\$54,638</b></u>		<u><b>\$749,948</b></u>

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

	<u>Total</u>	<u>General &amp; Admin</u>	<u>City Manager</u>
<b><u>Wages &amp; Benefits</u></b>			
SALARIES & WAGES	\$341,345		\$341,345
FRINGE BENEFITS	\$138,432		\$138,432
<b><u>Other Expense and Cost</u></b>			
SERVICES & SUPPLIES	\$11,548		\$11,548
LOBBYIST	\$69,575		\$69,575
Departmental Expenditures	\$560,900		\$560,900
Additions: 1st			
Other	\$134,410	\$134,410	
Functional Cost	\$695,310	\$134,410	\$560,900
Reallocate Admin		(\$134,410)	\$134,410
Allocable Costs	\$695,310		\$695,310
<b>1st Allocation</b>	<b>\$695,310</b>		<b>\$695,310</b>
Additions: 2nd			
Other	\$54,638	\$54,638	
Functional Cost	\$54,638	\$54,638	
Reallocate Admin		(\$54,638)	\$54,638
Allocable Costs	\$54,638		\$54,638
<b>2nd Allocation</b>	<b>\$54,638</b>		<b>\$54,638</b>
<b>Total allocated</b>	<b>\$749,948</b>		<b>\$749,948</b>

**City Manager  
Detail allocation of  
City Manager**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	230,086	0.239 %	\$1,661		\$1,661		\$1,661
Clerk	282,041	0.293 %	\$2,036		\$2,036		\$2,036
Recorder	544,731	0.566 %	\$3,933		\$3,933		\$3,933
Public Safety Complex	188,919	0.196 %	\$1,364		\$1,364		\$1,364
Elections	256,631	0.266 %	\$1,853		\$1,853	\$152	\$2,005
Treasurer	495,566	0.515 %	\$3,578		\$3,578		\$3,578
Assessor	731,066	0.759 %	\$5,278		\$5,278	\$434	\$5,712
District Attorney	2,431,194	2.525 %	\$17,553		\$17,553		\$17,553
Public Defender	1,546,150	1.606 %	\$11,163		\$11,163	\$917	\$12,080
Central Services	696,790	0.724 %	\$5,031		\$5,031	\$413	\$5,444
Finance	757,469	0.787 %	\$5,469		\$5,469	\$449	\$5,918
Human Resources	351,301	0.365 %	\$2,536		\$2,536	\$208	\$2,744
Information Technology	1,814,419	1.884 %	\$13,100		\$13,100	\$1,076	\$14,176
Geographic Information Systems	160,395	0.167 %	\$1,158		\$1,158	\$95	\$1,253
Purchasing	124,238	0.129 %	\$897		\$897	\$74	\$971
City Hall	90,057	0.094 %	\$650		\$650	\$53	\$703
Welfare	336,728	0.350 %	\$2,431		\$2,431	\$200	\$2,631
Internal Auditor	91,882	0.095 %	\$663		\$663	\$54	\$717
Planning	645,701	0.670 %	\$4,662		\$4,662	\$383	\$5,045
Business License	104,133	0.108 %	\$752		\$752	\$62	\$814
Sheriff Administration	1,029,919	1.069 %	\$7,436		\$7,436	\$611	\$8,047
Sheriff Operations	6,399,020	6.645 %	\$46,201		\$46,201	\$3,795	\$49,996
Sheriff General Services	572,255	0.594 %	\$4,132		\$4,132	\$339	\$4,471
Detention Facility	4,304,721	4.470 %	\$31,080		\$31,080	\$2,553	\$33,633
Dispatch	1,871,512	1.943 %	\$13,512		\$13,512	\$1,110	\$14,622
Trinet Grant	57,965	0.060 %	\$419		\$419	\$34	\$453
Fire Administration	495,687	0.515 %	\$3,579		\$3,579	\$294	\$3,873
Fire Operations	7,639,952	7.933 %	\$55,161		\$55,161	\$4,531	\$59,692
Fire Prevention	435,629	0.452 %	\$3,145		\$3,145	\$258	\$3,403
Fire Training	307,869	0.320 %	\$2,223		\$2,223	\$183	\$2,406
Emergency Management	327,994	0.341 %	\$2,368		\$2,368	\$195	\$2,563
Public Works	2,129,275	2.211 %	\$15,373		\$15,373	\$1,263	\$16,636
Juvenile Court	599,963	0.623 %	\$4,332		\$4,332	\$356	\$4,688
Juvenile Probation	1,512,782	1.571 %	\$10,922		\$10,922	\$897	\$11,819
Juvenile Detention	1,528,123	1.587 %	\$11,033		\$11,033	\$906	\$11,939
Justice Court	4,031,445	4.186 %	\$29,107		\$29,107	\$2,391	\$31,498
Alternative Sentencing	1,196,530	1.242 %	\$8,639		\$8,639	\$710	\$9,349
Parks Administration	687,614	0.714 %	\$4,965		\$4,965	\$408	\$5,373
Park Maintenance	1,080,344	1.122 %	\$7,800		\$7,800	\$641	\$8,441
Grants, Gifts, Donations	63,425	0.066 %	\$458		\$458	\$38	\$496
Swimming Pool	638,277	0.663 %	\$4,608		\$4,608	\$379	\$4,987

**City Manager  
Detail allocation of  
City Manager**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Community Center	323,959	0.336 %	\$2,339		\$2,339	\$192	\$2,531
Recreation	402,071	0.418 %	\$2,903		\$2,903	\$238	\$3,141
Sports	370,798	0.385 %	\$2,677		\$2,677	\$220	\$2,897
Library	1,631,934	1.695 %	\$11,783		\$11,783	\$968	\$12,751
Health Admin	491,422	0.510 %	\$3,548		\$3,548	\$291	\$3,839
Landfill Administration	1,706,197	1.772 %	\$12,319		\$12,319	\$1,012	\$13,331
Animal Services	710,841	0.738 %	\$5,132		\$5,132	\$422	\$5,554
Cooperative Extension	173,596	0.180 %	\$1,253		\$1,253	\$103	\$1,356
Supplemental Indigent	1,133,657	1.177 %	\$8,185		\$8,185	\$672	\$8,857
Senior Citizens	439,489	0.456 %	\$3,173		\$3,173	\$261	\$3,434
Carson City Transit	1,041,454	1.081 %	\$7,519		\$7,519	\$618	\$8,137
Library Gift	116,872	0.121 %	\$844		\$844	\$69	\$913
Administrative Assessment	48,958	0.051 %	\$353		\$353	\$29	\$382
Traffic/Transportation	50,539	0.052 %	\$365		\$365	\$30	\$395
Regional Transportation	298,457	0.310 %	\$2,155		\$2,155	\$177	\$2,332
Quality of Life	658,513	0.684 %	\$4,755		\$4,755	\$391	\$5,146
Street Maintenance	4,210,111	4.372 %	\$30,397		\$30,397	\$2,497	\$32,894
Grant Fund	3,296,318	3.423 %	\$23,800		\$23,800	\$1,955	\$25,755
Commissary Fund	185,796	0.193 %	\$1,341		\$1,341	\$110	\$1,451
Ambulance	3,047,299	3.164 %	\$22,002		\$22,002	\$1,807	\$23,809
Stormwater Drainage	212,577	0.221 %	\$1,535		\$1,535	\$126	\$1,661
Sewer Operation	4,255,117	4.418 %	\$30,722		\$30,722	\$2,524	\$33,246
Water	6,308,747	6.551 %	\$45,550		\$45,550	\$3,741	\$49,291
Building Permits	850,030	0.883 %	\$6,137		\$6,137	\$504	\$6,641
Cemetery	192,701	0.200 %	\$1,391		\$1,391	\$114	\$1,505
Fleet Management	1,239,776	1.287 %	\$8,951		\$8,951	\$735	\$9,686
Group Medical Insurance	1,497,199	1.555 %	\$10,810		\$10,810	\$888	\$11,698
Workers Compensation Ins	1,034,684	1.074 %	\$7,470		\$7,470	\$614	\$8,084
Insurance Fund	2,069,098	2.149 %	\$14,939		\$14,939	\$1,227	\$16,166
Redevelopment	206,957	0.215 %	\$1,494		\$1,494	\$123	\$1,617
Redevelopment Revolving	251,195	0.261 %	\$1,814		\$1,814	\$149	\$1,963
Tourism Authority	1,172,718	1.218 %	\$8,467		\$8,467	\$695	\$9,162
Tricounty Railway	191,977	0.199 %	\$1,386		\$1,386	\$114	\$1,500
Sub-Conservancy District	518,616	0.539 %	\$3,744		\$3,744	\$308	\$4,052
Controller Trust Fund	8,902	0.009 %	\$64		\$64	\$5	\$69
Medical	438,899	0.456 %	\$3,169		\$3,169	\$260	\$3,429
Environmental Health	247,576	0.257 %	\$1,788		\$1,788	\$147	\$1,935
Investigations	2,260,785	2.348 %	\$16,323		\$16,323	\$1,341	\$17,664
Justice Court	434,655	0.451 %	\$3,138		\$3,138	\$258	\$3,396
Ice Rink	92,080	0.096 %	\$665		\$665	\$55	\$720
Northgate	26,693	0.028 %	\$193		\$193	\$16	\$209

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	130,207	0.135 %	\$940		\$940	\$77	\$1,017
911 Surcharge	151,725	0.158 %	\$1,095		\$1,095	\$90	\$1,185
Wildland Fire Management	311,224	0.323 %	\$2,247		\$2,247	\$185	\$2,432
Facilities Maintenance	1,375,946	1.429 %	\$9,934		\$9,934	\$816	\$10,750
Pulbic Guardian	218,296	0.227 %	\$1,576		\$1,576	\$129	\$1,705
Chartered Admin	1,005,766	1.044 %	\$7,262		\$7,262	\$596	\$7,858
V&T Spec. Infrastructure	292		\$2		\$2		\$2
Infrastructure Tax	6,496	0.007 %	\$47		\$47	\$4	\$51
Multi Purp Athletic Ctr	131,393	0.136 %	\$949		\$949	\$78	\$1,027
SART	19,867	0.021 %	\$143		\$143	\$12	\$155
Youth Sports Assoc	79,419	0.082 %	\$573		\$573	\$47	\$620
Court Fees/Assessments	22,251	0.023 %	\$161		\$161	\$13	\$174
Health	206,892	0.215 %	\$1,494		\$1,494	\$123	\$1,617
Downtown NID	3,683	0.002 %	\$33		\$33		\$33
<b>Total</b>	<u>96,302,518</u>	<u>100.000 %</u>	<u>\$695,310</u>		<u>\$695,310</u>	<u>\$54,638</u>	<u>\$749,948</u>

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

Source: General Ledger

City Manager  
Departmental Cost  
Allocation Summary

	<b>Total</b>	<b>City Manager</b>
Board of Supervisors	\$1,661	\$1,661
Clerk	\$2,036	\$2,036
Recorder	\$3,933	\$3,933
Public Safety Complex	\$1,364	\$1,364
Treasurer	\$3,578	\$3,578
District Attorney	\$17,553	\$17,553
Finance	\$5,918	\$5,918
Human Resources	\$2,744	\$2,744
Information Technology	\$14,176	\$14,176
Geographic Information Systems	\$1,253	\$1,253
Purchasing	\$971	\$971
City Hall	\$703	\$703
Internal Auditor	\$717	\$717
Dispatch	\$14,622	\$14,622
Public Works	\$16,636	\$16,636
Facilities Maintenance	\$10,750	\$10,750
Elections	\$2,005	\$2,005
Pulbic Guardian	\$1,705	\$1,705
Assessor	\$5,712	\$5,712
Public Defender	\$12,080	\$12,080
Central Services	\$5,444	\$5,444
Northgate	\$209	\$209
Welfare	\$2,631	\$2,631
SART	\$155	\$155
Planning	\$5,045	\$5,045
Business License	\$814	\$814
Chartered Admin	\$7,858	\$7,858
Sheriff Administration	\$8,047	\$8,047
Investigations	\$17,664	\$17,664
Sheriff Operations	\$49,996	\$49,996
Sheriff General Services	\$4,471	\$4,471
Detention Facility	\$33,633	\$33,633
Trinet Grant	\$453	\$453
Fire Administration	\$3,873	\$3,873
Fire Operations	\$59,692	\$59,692
Fire Prevention	\$3,403	\$3,403
Fire Training	\$2,406	\$2,406
Emergency Management	\$2,563	\$2,563
Wildland Fire Management	\$2,432	\$2,432
Juvenile Court	\$4,688	\$4,688
Court Fees/Assessments	\$174	\$174
Juvenile Probation	\$11,819	\$11,819



City Manager  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>City Manager</u>
Juvenile Detention	\$11,939	\$11,939
Justice Court	\$31,498	\$31,498
Alternative Sentencing	\$9,349	\$9,349
Justice Court	\$3,396	\$3,396
Parks Administration	\$5,373	\$5,373
Park Maintenance	\$8,441	\$8,441
Grants, Gifts, Donations	\$496	\$496
Youth Sports Assoc	\$620	\$620
Multi Purp Athletic Ctr	\$1,027	\$1,027
Swimming Pool	\$4,987	\$4,987
Community Center	\$2,531	\$2,531
Recreation	\$3,141	\$3,141
Ice Rink	\$720	\$720
Sports	\$2,897	\$2,897
Library	\$12,751	\$12,751
Health Admin	\$3,839	\$3,839
Landfill Administration	\$13,331	\$13,331
Medical	\$3,429	\$3,429
Environmental Health	\$1,935	\$1,935
Health	\$1,617	\$1,617
Animal Services	\$5,554	\$5,554
Cooperative Extension	\$1,356	\$1,356
Supplemental Indigent	\$8,857	\$8,857
Capital Projects	\$1,017	\$1,017
Senior Citizens	\$3,434	\$3,434
Carson City Transit	\$8,137	\$8,137
Library Gift	\$913	\$913
Administrative Assessment	\$382	\$382
Traffic/Transportation	\$395	\$395
Regional Transportation	\$2,332	\$2,332
V&T Spec. Infrastructure	\$2	\$2
Quality of Life	\$5,146	\$5,146
Street Maintenance	\$32,894	\$32,894
Infrastructure Tax	\$51	\$51
Grant Fund	\$25,755	\$25,755
Commissary Fund	\$1,451	\$1,451
911 Surcharge	\$1,185	\$1,185
Ambulance	\$23,809	\$23,809
Stormwater Drainage	\$1,661	\$1,661
Sewer Operation	\$33,246	\$33,246
Water	\$49,291	\$49,291
Building Permits	\$6,641	\$6,641

**City Manager  
Departmental Cost  
Allocation Summary**

	<b>Total</b>	<b>City Manager</b>
Cemetery	\$1,505	\$1,505
Fleet Management	\$9,686	\$9,686
Group Medical Insurance	\$11,698	\$11,698
Workers Compensation Ins	\$8,084	\$8,084
Insurance Fund	\$16,166	\$16,166
Redevelopment	\$1,617	\$1,617
Redevelopment Revolving	\$1,963	\$1,963
Tourism Authority	\$9,162	\$9,162
Tricounty Railway	\$1,500	\$1,500
Sub-Conservancy District	\$4,052	\$4,052
Downtown NID	\$33	\$33
Controller Trust Fund	\$69	\$69
Total	<u>\$749,948</u>	<u>\$749,948</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>
	\$757,469			\$757,469
Allocated additions:				
1 - Building Charge	\$5,695		\$5,695	
2 - Equipment Charge	\$2,222		\$2,222	
1010100 - Board of Supervisors	\$1,824	\$2,252	\$4,076	
1010500 - District Attorney	\$11,232	\$736	\$11,968	
1010600 - City Manager	\$5,469	\$449	\$5,918	
1010705 - Human Resources		\$5,533	\$5,533	
1010710 - Information Technology		\$57,417	\$57,417	
1010720 - Purchasing		\$427	\$427	
1010730 - City Hall		\$11,466	\$11,466	
1010800 - Internal Auditor		\$834	\$834	
1015034 - Facilities Maintenance		\$9,129	\$9,129	
Total allocated additions:	<u>\$26,442</u>	<u>\$88,243</u>	<u>\$114,685</u>	<u>\$114,685</u>
Departmental cost adjustments:				
SALARIES - DIRECT BILL	\$143,767			
Total departmental cost adjustments:	<u>\$143,767</u>			<u>\$143,767</u>
Total to be allocated	<u><u>\$927,678</u></u>	<u><u>\$88,243</u></u>		<u><u>\$1,015,921</u></u>

Carson City, Nevada - Full Cost Allocation

Finance  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; 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>
<b>Wages &amp; Benefits</b>										
SALARIES & WAGES	\$463,835	\$40,957	\$56,263	\$77,368	\$75,420	\$83,444	\$29,175	\$20,594	\$14,054	\$14,054
FRINGE BENEFITS	\$216,709	\$19,135	\$26,287	\$36,147	\$35,237	\$38,986	\$13,631	\$9,622	\$6,566	\$6,566
<b>Other Expense and Cost</b>										
SERVICES & SUPPLIES	\$22,867	\$2,278	\$3,126	\$4,301	\$4,194	\$4,640	\$1,624	\$1,146	\$780	\$778
AUDITING FEES	\$42,978									
PROFESSIONAL SERVICE	\$11,080		\$11,080							
Departmental Expenditures	\$757,469	\$62,370	\$96,756	\$117,816	\$114,851	\$127,070	\$44,430	\$31,362	\$21,400	\$21,398
<b>Cost Adjustments</b>										
SALARIES - DIRECT BILL	\$143,767	\$14,319	\$19,653	\$27,043	\$26,367	\$29,170	\$10,207	\$7,203	\$4,902	\$4,903
Additions: 1st										
Other	\$26,442	\$2,634	\$3,615	\$4,974	\$4,849	\$5,365	\$1,877	\$1,325	\$902	\$901
Functional Cost	\$927,678	\$79,323	\$120,024	\$149,833	\$146,067	\$161,605	\$56,514	\$39,890	\$27,204	\$27,202
Reallocate Admin		(\$79,323)	\$11,199	\$13,936	\$13,585	\$15,031	\$5,256	\$3,710	\$2,530	\$2,530
Allocable Costs	\$927,678		\$131,223	\$163,769	\$159,652	\$176,636	\$61,770	\$43,600	\$29,734	\$29,732
Unallocated	(\$84,449)									
<b>1st Allocation</b>	<b>\$843,229</b>		<b>\$131,223</b>	<b>\$163,769</b>	<b>\$159,652</b>	<b>\$176,636</b>	<b>\$61,770</b>	<b>\$43,600</b>	<b>\$29,734</b>	<b>\$29,732</b>
Additions: 2nd										
Other	\$88,243	\$8,789	\$12,063	\$16,599	\$16,184	\$17,905	\$6,265	\$4,421	\$3,009	\$3,008
Functional Cost	\$88,243	\$8,789	\$12,063	\$16,599	\$16,184	\$17,905	\$6,265	\$4,421	\$3,009	\$3,008
Reallocate Admin		(\$8,789)	\$1,241	\$1,544	\$1,505	\$1,665	\$582	\$411	\$280	\$280
Allocable Costs	\$88,243		\$13,304	\$18,143	\$17,689	\$19,570	\$6,847	\$4,832	\$3,289	\$3,288
Unallocated	(\$823)									
<b>2nd Allocation</b>	<b>\$87,420</b>		<b>\$13,304</b>	<b>\$18,143</b>	<b>\$17,689</b>	<b>\$19,570</b>	<b>\$6,847</b>	<b>\$4,832</b>	<b>\$3,289</b>	<b>\$3,288</b>
<b>Total allocated</b>	<b>\$930,649</b>		<b>\$144,527</b>	<b>\$181,912</b>	<b>\$177,341</b>	<b>\$196,206</b>	<b>\$68,617</b>	<b>\$48,432</b>	<b>\$33,023</b>	<b>\$33,020</b>



**Finance  
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	6	0.620 %	\$814		\$814		\$814
Clerk	5	0.517 %	\$679		\$679		\$679
Treasurer	7	0.724 %	\$950		\$950		\$950
Elections	4	0.414 %	\$543		\$543	\$58	\$601
Recorder	6	0.620 %	\$814		\$814		\$814
Assessor	8	0.827 %	\$1,086		\$1,086	\$117	\$1,203
District Attorney	27	2.792 %	\$3,664		\$3,664		\$3,664
City Manager	4	0.414 %	\$543		\$543		\$543
Human Resources	6	0.620 %	\$814		\$814	\$88	\$902
Information Technology	13	1.344 %	\$1,764		\$1,764	\$190	\$1,954
Purchasing	1	0.103 %	\$136		\$136	\$15	\$151
Planning	9	0.931 %	\$1,221		\$1,221	\$131	\$1,352
Sheriff Administration	10	1.034 %	\$1,357		\$1,357	\$146	\$1,503
Sheriff Operations	53	5.481 %	\$7,192		\$7,192	\$773	\$7,965
Sheriff General Services	9	0.931 %	\$1,221		\$1,221	\$131	\$1,352
Detention Facility	35	3.619 %	\$4,750		\$4,750	\$511	\$5,261
Dispatch	25	2.585 %	\$3,393		\$3,393	\$365	\$3,758
Trinet Grant	1	0.103 %	\$136		\$136	\$15	\$151
Fire Administration	6	0.620 %	\$814		\$814	\$88	\$902
Fire Operations	41	4.240 %	\$5,564		\$5,564	\$598	\$6,162
Fire Prevention	9	0.931 %	\$1,221		\$1,221	\$131	\$1,352
Fire Training	4	0.414 %	\$543		\$543	\$58	\$601
Juvenile Court	7	0.724 %	\$950		\$950	\$102	\$1,052
Juvenile Probation	16	1.655 %	\$2,171		\$2,171	\$233	\$2,404
Juvenile Detention	17	1.758 %	\$2,307		\$2,307	\$248	\$2,555
Justice Court	30	3.102 %	\$4,071		\$4,071	\$438	\$4,509
Alternative Sentencing	22	2.275 %	\$2,985		\$2,985	\$321	\$3,306
Parks Administration	8	0.827 %	\$1,086		\$1,086	\$117	\$1,203
Park Maintenance	12	1.241 %	\$1,628		\$1,628	\$175	\$1,803
Swimming Pool	93	9.617 %	\$12,620		\$12,620	\$1,357	\$13,977
Community Center	14	1.448 %	\$1,900		\$1,900	\$204	\$2,104
Recreation	63	6.515 %	\$8,549		\$8,549	\$919	\$9,468
Sports	59	6.101 %	\$8,006		\$8,006	\$861	\$8,867
Library	27	2.792 %	\$3,664		\$3,664	\$394	\$4,058
Health Admin	45	4.654 %	\$6,107		\$6,107	\$656	\$6,763
Senior Citizens	3	0.310 %	\$407		\$407	\$44	\$451
Street Maintenance	23	2.378 %	\$3,121		\$3,121	\$336	\$3,457
Stormwater Drainage	7	0.724 %	\$950	(\$7,792)	(\$6,842)	\$102	(\$6,740)
Sewer Operation	23	2.378 %	\$3,121	(\$15,584)	(\$12,463)	\$336	(\$12,127)
Building Permits	3	0.310 %	\$407		\$407	\$44	\$451
Cemetery	2	0.207 %	\$271		\$271	\$29	\$300

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	8	0.827 %	\$1,086		\$1,086	\$117	\$1,203
Workers Compensation Ins	1	0.103 %	\$136		\$136	\$15	\$151
Public Works	31	3.206 %	\$4,207		\$4,207	\$452	\$4,659
Landfill Administration	10	1.034 %	\$1,357		\$1,357	\$146	\$1,503
Investigations	16	1.655 %	\$2,171		\$2,171	\$233	\$2,404
Facilities Maintenance	11	1.138 %	\$1,493		\$1,493	\$160	\$1,653
Wildland Fire Management	11	1.138 %	\$1,493		\$1,493	\$160	\$1,653
Group Medical Insurance	2	0.207 %	\$271	(\$11,689)	(\$11,418)	\$29	(\$11,389)
Water	20	2.068 %	\$2,714	(\$15,585)	(\$12,871)	\$292	(\$12,579)
Welfare	13	1.344 %	\$1,764		\$1,764	\$190	\$1,954
Sub-Conservancy District	20	2.068 %	\$2,714		\$2,714	\$292	\$3,006
Tourism Authority	5	0.517 %	\$679		\$679	\$73	\$752
Ambulance	28	2.896 %	\$3,800		\$3,800	\$408	\$4,208
Pulbic Guardian	3	0.310 %	\$407		\$407	\$44	\$451
Chartered Admin	10	1.034 %	\$1,357		\$1,357	\$146	\$1,503
Cooperative Extension	1	0.103 %	\$136		\$136	\$15	\$151
Quality of Life	8	0.827 %	\$1,086		\$1,086	\$117	\$1,203
Multi Purp Athletic Ctr	4	0.414 %	\$543		\$543	\$58	\$601
Commissary Fund	2	0.211 %	\$269		\$269	\$26	\$295
Subtotal	967	100.000 %	\$131,223	(\$50,650)	\$80,573	\$13,304	\$93,877
Direct Billed				\$50,650	\$50,650		\$50,650
Total	967	100.000 %	\$131,223	\$0	\$131,223	\$13,304	\$144,527

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

Source: Personnel Position Control Report



Finance  
Detail allocation of  
Budget

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	230,086	0.239 %	\$392		\$392		\$392
Clerk	282,041	0.293 %	\$481		\$481		\$481
Recorder	544,731	0.567 %	\$928		\$928		\$928
Public Safety Complex	188,919	0.197 %	\$322		\$322		\$322
Elections	256,631	0.267 %	\$437		\$437	\$51	\$488
Treasurer	495,566	0.516 %	\$844		\$844		\$844
Assessor	731,066	0.761 %	\$1,246		\$1,246	\$145	\$1,391
District Attorney	2,431,194	2.530 %	\$4,143		\$4,143		\$4,143
City Manager	560,900	0.584 %	\$956		\$956		\$956
Public Defender	1,546,150	1.609 %	\$2,635		\$2,635	\$307	\$2,942
Central Services	696,790	0.725 %	\$1,187		\$1,187	\$138	\$1,325
Human Resources	351,301	0.366 %	\$599		\$599	\$70	\$669
Information Technology	1,814,419	1.888 %	\$3,092		\$3,092	\$360	\$3,452
Geographic Information Systems	160,395	0.167 %	\$273		\$273	\$32	\$305
Purchasing	124,238	0.129 %	\$212		\$212	\$25	\$237
City Hall	90,057	0.094 %	\$153		\$153	\$18	\$171
Welfare	336,728	0.350 %	\$574		\$574	\$67	\$641
Internal Auditor	91,882	0.096 %	\$157		\$157	\$18	\$175
Planning	645,701	0.672 %	\$1,100		\$1,100	\$128	\$1,228
Business License	104,133	0.108 %	\$177		\$177	\$21	\$198
Sheriff Administration	1,029,919	1.072 %	\$1,755		\$1,755	\$205	\$1,960
Sheriff Operations	6,399,020	6.658 %	\$10,904		\$10,904	\$1,271	\$12,175
Sheriff General Services	572,255	0.595 %	\$975		\$975	\$114	\$1,089
Detention Facility	4,304,721	4.479 %	\$7,335		\$7,335	\$855	\$8,190
Dispatch	1,871,512	1.947 %	\$3,189		\$3,189	\$372	\$3,561
Trinet Grant	57,965	0.060 %	\$99		\$99	\$12	\$111
Fire Administration	495,687	0.516 %	\$845		\$845	\$98	\$943
Fire Operations	7,639,952	7.950 %	\$13,019		\$13,019	\$1,517	\$14,536
Fire Prevention	435,629	0.453 %	\$742		\$742	\$86	\$828
Fire Training	307,869	0.320 %	\$525		\$525	\$61	\$586
Emergency Management	327,994	0.341 %	\$559		\$559	\$65	\$624
Public Works	2,129,275	2.216 %	\$3,628		\$3,628	\$423	\$4,051
Juvenile Court	599,963	0.624 %	\$1,022		\$1,022	\$119	\$1,141
Juvenile Probation	1,512,782	1.574 %	\$2,578		\$2,578	\$300	\$2,878
Juvenile Detention	1,528,123	1.590 %	\$2,604		\$2,604	\$303	\$2,907
Justice Court	4,031,445	4.195 %	\$6,870		\$6,870	\$800	\$7,670
Alternative Sentencing	1,196,530	1.245 %	\$2,039		\$2,039	\$238	\$2,277
Parks Administration	687,614	0.715 %	\$1,172		\$1,172	\$137	\$1,309
Park Maintenance	1,080,344	1.124 %	\$1,841		\$1,841	\$215	\$2,056
Grants, Gifts, Donations	63,425	0.066 %	\$108		\$108	\$13	\$121
Swimming Pool	638,277	0.664 %	\$1,088		\$1,088	\$127	\$1,215

**Carson City, Nevada - Full Cost Allocation**

**Finance  
Detail allocation of  
Budget**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Community Center	323,959	0.337 %	\$552		\$552	\$64	\$616
Recreation	402,071	0.418 %	\$685		\$685	\$80	\$765
Sports	370,798	0.386 %	\$632		\$632	\$74	\$706
Library	1,631,934	1.698 %	\$2,781		\$2,781	\$324	\$3,105
Health Admin	491,422	0.511 %	\$837		\$837	\$98	\$935
Landfill Administration	1,706,197	1.775 %	\$2,907		\$2,907	\$339	\$3,246
Animal Services	710,841	0.740 %	\$1,211		\$1,211	\$141	\$1,352
Cooperative Extension	173,596	0.181 %	\$296		\$296	\$34	\$330
Supplemental Indigent	1,133,657	1.180 %	\$1,932		\$1,932	\$225	\$2,157
Senior Citizens	439,489	0.457 %	\$749		\$749	\$87	\$836
Carson City Transit	1,041,454	1.084 %	\$1,775		\$1,775	\$207	\$1,982
Library Gift	116,872	0.122 %	\$199		\$199	\$23	\$222
Administrative Assessment	48,958	0.051 %	\$83		\$83	\$10	\$93
Traffic/Transportation	50,539	0.053 %	\$86		\$86	\$10	\$96
Regional Transportation	298,457	0.311 %	\$509		\$509	\$59	\$568
Quality of Life	658,513	0.685 %	\$1,122		\$1,122	\$131	\$1,253
Street Maintenance	4,210,111	4.381 %	\$7,174		\$7,174	\$836	\$8,010
Grant Fund	3,296,318	3.430 %	\$5,617		\$5,617	\$655	\$6,272
Commissary Fund	185,796	0.193 %	\$317		\$317	\$37	\$354
Ambulance	3,047,299	3.171 %	\$5,193		\$5,193	\$605	\$5,798
Stormwater Drainage	212,577	0.221 %	\$362		\$362	\$42	\$404
Sewer Operation	4,255,117	4.428 %	\$7,251		\$7,251	\$845	\$8,096
Water	6,308,747	6.564 %	\$10,750		\$10,750	\$1,253	\$12,003
Building Permits	850,030	0.884 %	\$1,448		\$1,448	\$169	\$1,617
Cemetery	192,701	0.201 %	\$328		\$328	\$38	\$366
Fleet Management	1,239,776	1.290 %	\$2,113		\$2,113	\$246	\$2,359
Group Medical Insurance	1,497,199	1.558 %	\$2,551		\$2,551	\$297	\$2,848
Workers Compensation Ins	1,034,684	1.077 %	\$1,763		\$1,763	\$205	\$1,968
Insurance Fund	2,069,098	2.153 %	\$3,526		\$3,526	\$411	\$3,937
Redevelopment	206,957	0.215 %	\$353		\$353	\$41	\$394
Redevelopment Revolving	251,195	0.261 %	\$428		\$428	\$50	\$478
Tourism Authority	1,172,718	1.220 %	\$1,998		\$1,998	\$233	\$2,231
Tricounty Railway	191,977	0.200 %	\$327		\$327	\$38	\$365
Sub-Conservancy District	518,616	0.540 %	\$884		\$884	\$103	\$987
Controller Trust Fund	8,902	0.009 %	\$15		\$15	\$2	\$17
Medical	438,899	0.457 %	\$748		\$748	\$87	\$835
Environmental Health	247,576	0.258 %	\$422		\$422	\$49	\$471
Investigations	2,260,785	2.352 %	\$3,852		\$3,852	\$449	\$4,301
Justice Court	434,655	0.452 %	\$741		\$741	\$86	\$827
Ice Rink	92,080	0.096 %	\$157		\$157	\$18	\$175
Northgate	26,693	0.028 %	\$45		\$45	\$5	\$50

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	130,207	0.135 %	\$222		\$222	\$26	\$248
911 Surcharge	151,725	0.158 %	\$259		\$259	\$30	\$289
Wildland Fire Management	311,224	0.324 %	\$530		\$530	\$62	\$592
Facilities Maintenance	1,375,946	1.432 %	\$2,345		\$2,345	\$273	\$2,618
Pulbic Guardian	218,296	0.227 %	\$372		\$372	\$43	\$415
Chartered Admin	1,005,766	1.047 %	\$1,714		\$1,714	\$200	\$1,914
V&T Spec. Infrastructure	292						
Infrastructure Tax	6,496	0.007 %	\$11		\$11	\$1	\$12
Multi Purp Athletic Ctr	131,393	0.137 %	\$224		\$224	\$26	\$250
SART	19,867	0.021 %	\$34		\$34	\$4	\$38
Youth Sports Assoc	79,419	0.083 %	\$135		\$135	\$16	\$151
Court Fees/Assessments	22,251	0.023 %	\$38		\$38	\$4	\$42
Health	206,892	0.215 %	\$353		\$353	\$41	\$394
Downtown NID	3,683	0.001 %	\$8		\$8		\$8
<b>Total</b>	<u>96,105,949</u>	<u>100.000 %</u>	<u>\$163,769</u>		<u>\$163,769</u>	<u>\$18,143</u>	<u>\$181,912</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	5,709	0.018 %	\$29		\$29		\$29
Clerk	11,533	0.037 %	\$59		\$59		\$59
Recorder	47,326	0.152 %	\$243		\$243		\$243
Public Safety Complex	188,919	0.607 %	\$969		\$969		\$969
Elections	65,203	0.210 %	\$335		\$335	\$38	\$373
Assessor	21,918	0.070 %	\$112		\$112	\$13	\$125
District Attorney	104,263	0.335 %	\$535		\$535		\$535
City Manager	81,123	0.261 %	\$416		\$416		\$416
Central Services	696,790	2.240 %	\$3,576		\$3,576	\$403	\$3,979
Human Resources	67,564	0.217 %	\$347		\$347	\$39	\$386
Information Technology	714,342	2.296 %	\$3,666		\$3,666	\$413	\$4,079
Geographic Information Systems	160,395	0.516 %	\$823		\$823	\$93	\$916
Purchasing	5,338	0.017 %	\$27		\$27	\$3	\$30
City Hall	90,057	0.289 %	\$462		\$462	\$52	\$514
Welfare	176,022	0.566 %	\$903		\$903	\$102	\$1,005
Planning	46,846	0.151 %	\$240		\$240	\$27	\$267
Sheriff Administration	531,044	1.707 %	\$2,725		\$2,725	\$307	\$3,032
Sheriff Operations	382,549	1.230 %	\$1,963		\$1,963	\$221	\$2,184
Sheriff General Services	51,998	0.167 %	\$267		\$267	\$30	\$297
Detention Facility	420,886	1.353 %	\$2,160		\$2,160	\$243	\$2,403
Dispatch	144,842	0.466 %	\$743		\$743	\$84	\$827
Trinet Grant	4,676	0.015 %	\$24		\$24	\$3	\$27
Fire Administration	44,065	0.142 %	\$226		\$226	\$25	\$251
Fire Operations	432,837	1.391 %	\$2,221		\$2,221	\$250	\$2,471
Fire Training	94,803	0.305 %	\$486		\$486	\$55	\$541
Juvenile Court	41,817	0.134 %	\$215		\$215	\$24	\$239
Juvenile Probation	140,164	0.451 %	\$719		\$719	\$81	\$800
Juvenile Detention	95,918	0.308 %	\$492		\$492	\$55	\$547
Justice Court	624,398	2.007 %	\$3,204		\$3,204	\$361	\$3,565
Alternative Sentencing	149,944	0.482 %	\$769		\$769	\$87	\$856
Parks Administration	67,613	0.217 %	\$347		\$347	\$39	\$386
Park Maintenance	337,190	1.084 %	\$1,730		\$1,730	\$195	\$1,925
Grants, Gifts, Donations	11,729	0.038 %	\$60		\$60	\$7	\$67
Swimming Pool	168,023	0.540 %	\$862		\$862	\$97	\$959
Community Center	119,528	0.384 %	\$613		\$613	\$69	\$682
Recreation	44,935	0.144 %	\$231		\$231	\$26	\$257
Sports	164,767	0.530 %	\$846		\$846	\$95	\$941
Library	419,194	1.347 %	\$2,151		\$2,151	\$242	\$2,393
Health Admin	128,117	0.412 %	\$657		\$657	\$74	\$731
Animal Services	710,841	2.285 %	\$3,648		\$3,648	\$411	\$4,059
Supplemental Indigent	1,030,984	3.314 %	\$5,291		\$5,291	\$596	\$5,887

**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>
Senior Citizens	87,049	0.280 %	\$447		\$447	\$50	\$497
Carson City Transit	984,793	3.165 %	\$5,054		\$5,054	\$569	\$5,623
Library Gift	108,486	0.349 %	\$557		\$557	\$63	\$620
Administrative Assessment	48,040	0.154 %	\$247		\$247	\$28	\$275
Traffic/Transportation	2,483	0.008 %	\$13		\$13	\$1	\$14
Regional Transportation	124,972	0.402 %	\$641		\$641	\$72	\$713
Street Maintenance	2,176,714	6.997 %	\$11,170		\$11,170	\$1,257	\$12,427
Commissary Fund	114,144	0.367 %	\$586		\$586	\$66	\$652
Ambulance	415,938	1.337 %	\$2,134		\$2,134	\$240	\$2,374
Stormwater Drainage	97,290	0.313 %	\$499		\$499	\$56	\$555
Sewer Operation	1,980,826	6.367 %	\$10,165		\$10,165	\$1,144	\$11,309
Water	3,814,488	12.261 %	\$19,575		\$19,575	\$2,204	\$21,779
Building Permits	785,367	2.524 %	\$4,030		\$4,030	\$454	\$4,484
Cemetery	28,741	0.092 %	\$147		\$147	\$17	\$164
Fleet Management	466,515	1.500 %	\$2,394		\$2,394	\$270	\$2,664
Group Medical Insurance	1,225,369	3.939 %	\$6,288		\$6,288	\$708	\$6,996
Workers Compensation Ins	949,305	3.051 %	\$4,872		\$4,872	\$548	\$5,420
Insurance Fund	1,970,231	6.333 %	\$10,111		\$10,111	\$1,138	\$11,249
Redevelopment	85,392	0.274 %	\$438		\$438	\$49	\$487
Redevelopment Revolving	251,195	0.807 %	\$1,289		\$1,289	\$145	\$1,434
Tricounty Railway	191,977	0.617 %	\$985		\$985	\$111	\$1,096
Grant Fund	602,503	1.937 %	\$3,092		\$3,092	\$348	\$3,440
Emergency Management	20,405	0.066 %	\$105		\$105	\$12	\$117
Public Works	71,083	0.228 %	\$365		\$365	\$41	\$406
Quality of Life	216,446	0.696 %	\$1,111		\$1,111	\$125	\$1,236
Business License	8,295	0.027 %	\$43		\$43	\$5	\$48
Landfill Administration	835,085	2.684 %	\$4,285		\$4,285	\$482	\$4,767
Medical	333,007	1.070 %	\$1,709		\$1,709	\$192	\$1,901
Environmental Health	4,797	0.015 %	\$25		\$25	\$3	\$28
Investigations	269,138	0.865 %	\$1,381		\$1,381	\$155	\$1,536
Justice Court	434,033	1.395 %	\$2,227		\$2,227	\$251	\$2,478
Ice Rink	45,527	0.146 %	\$234		\$234	\$26	\$260
Northgate	26,693	0.086 %	\$137		\$137	\$15	\$152
Capital Projects	130,207	0.419 %	\$668		\$668	\$75	\$743
911 Surcharge	151,725	0.488 %	\$779		\$779	\$88	\$867
Public Defender	1,546,150	4.970 %	\$7,934		\$7,934	\$893	\$8,827
Wildland Fire Management	175,698	0.565 %	\$902		\$902	\$102	\$1,004
Tourism Authority	610,438	1.962 %	\$3,133		\$3,133	\$353	\$3,486
Facilities Maintenance	345,393	1.110 %	\$1,772		\$1,772	\$200	\$1,972
Controller Trust Fund	8,902	0.029 %	\$46		\$46	\$5	\$51
Treasurer	52,447	0.169 %	\$269		\$269		\$269

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>
V&T Spec. Infrastructure	292	0.001 %	\$1		\$1		\$1
Pulbic Guardian	5,130	0.016 %	\$26		\$26	\$3	\$29
Infrastructure Tax	6,496	0.021 %	\$33		\$33	\$4	\$37
Multi Purp Athletic Ctr	80,206	0.258 %	\$412		\$412	\$46	\$458
SART	5,586	0.018 %	\$29		\$29	\$3	\$32
Youth Sports Assoc	51,999	0.167 %	\$267		\$267	\$30	\$297
Fire Prevention	28,421	0.091 %	\$146		\$146	\$16	\$162
Chartered Admin							
Internal Auditor	91,882	0.295 %	\$472		\$472	\$53	\$525
Court Fees/Assessments	22,251	0.072 %	\$114		\$114	\$13	\$127
Health	11,273	0.036 %	\$58		\$58	\$7	\$65
Cooperative Extension	160,293	0.515 %	\$823		\$823	\$93	\$916
Downtown NID	3,683	0.011 %	\$20		\$20		\$20
<b>Total</b>	<u>31,111,009</u>	<u>100.000 %</u>	<u>\$159,652</u>		<u>\$159,652</u>	<u>\$17,689</u>	<u>\$177,341</u>

(A) Alloc basis: Operating Services and Supplies  
Source: General Ledger

**Finance  
Detail allocation of  
Accounting**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	230,086	0.239 %	\$423		\$423		\$423
Clerk	282,041	0.293 %	\$518		\$518		\$518
Recorder	544,731	0.567 %	\$1,001		\$1,001		\$1,001
Public Safety Complex	188,919	0.197 %	\$347		\$347		\$347
Elections	256,631	0.267 %	\$472		\$472	\$55	\$527
Treasurer	495,566	0.516 %	\$911		\$911		\$911
Assessor	731,066	0.761 %	\$1,344		\$1,344	\$157	\$1,501
District Attorney	2,431,194	2.530 %	\$4,468		\$4,468		\$4,468
City Manager	560,900	0.584 %	\$1,031		\$1,031		\$1,031
Public Defender	1,546,150	1.609 %	\$2,842		\$2,842	\$331	\$3,173
Central Services	696,790	0.725 %	\$1,281		\$1,281	\$149	\$1,430
Human Resources	351,301	0.366 %	\$646		\$646	\$75	\$721
Information Technology	1,814,419	1.888 %	\$3,335		\$3,335	\$389	\$3,724
Geographic Information Systems	160,395	0.167 %	\$295		\$295	\$34	\$329
Purchasing	124,238	0.129 %	\$228		\$228	\$27	\$255
City Hall	90,057	0.094 %	\$166		\$166	\$19	\$185
Welfare	336,728	0.350 %	\$619		\$619	\$72	\$691
Internal Auditor	91,882	0.096 %	\$169		\$169	\$20	\$189
Planning	645,701	0.672 %	\$1,187		\$1,187	\$138	\$1,325
Business License	104,133	0.108 %	\$191		\$191	\$22	\$213
Sheriff Administration	1,029,919	1.072 %	\$1,893		\$1,893	\$221	\$2,114
Sheriff Operations	6,399,020	6.658 %	\$11,761		\$11,761	\$1,371	\$13,132
Sheriff General Services	572,255	0.595 %	\$1,052		\$1,052	\$123	\$1,175
Detention Facility	4,304,721	4.479 %	\$7,912		\$7,912	\$922	\$8,834
Dispatch	1,871,512	1.947 %	\$3,440		\$3,440	\$401	\$3,841
Trinet Grant	57,965	0.060 %	\$107		\$107	\$12	\$119
Fire Administration	495,687	0.516 %	\$911		\$911	\$106	\$1,017
Fire Operations	7,639,952	7.950 %	\$14,042		\$14,042	\$1,636	\$15,678
Fire Prevention	435,629	0.453 %	\$801		\$801	\$93	\$894
Fire Training	307,869	0.320 %	\$566		\$566	\$66	\$632
Emergency Management	327,994	0.341 %	\$603		\$603	\$70	\$673
Public Works	2,129,275	2.216 %	\$3,913		\$3,913	\$456	\$4,369
Juvenile Court	599,963	0.624 %	\$1,103		\$1,103	\$128	\$1,231
Juvenile Probation	1,512,782	1.574 %	\$2,780		\$2,780	\$324	\$3,104
Juvenile Detention	1,528,123	1.590 %	\$2,809		\$2,809	\$327	\$3,136
Justice Court	4,031,445	4.195 %	\$7,410		\$7,410	\$863	\$8,273
Alternative Sentencing	1,196,530	1.245 %	\$2,199		\$2,199	\$256	\$2,455
Parks Administration	687,614	0.715 %	\$1,264		\$1,264	\$147	\$1,411
Park Maintenance	1,080,344	1.124 %	\$1,986		\$1,986	\$231	\$2,217
Grants, Gifts, Donations	63,425	0.066 %	\$117		\$117	\$14	\$131
Swimming Pool	638,277	0.664 %	\$1,173		\$1,173	\$137	\$1,310

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>
Community Center	323,959	0.337 %	\$595		\$595	\$69	\$664
Recreation	402,071	0.418 %	\$739		\$739	\$86	\$825
Sports	370,798	0.386 %	\$682		\$682	\$79	\$761
Library	1,631,934	1.698 %	\$2,999		\$2,999	\$350	\$3,349
Health Admin	491,422	0.511 %	\$903		\$903	\$105	\$1,008
Landfill Administration	1,706,197	1.775 %	\$3,136		\$3,136	\$365	\$3,501
Animal Services	710,841	0.740 %	\$1,306		\$1,306	\$152	\$1,458
Cooperative Extension	173,596	0.181 %	\$319		\$319	\$37	\$356
Supplemental Indigent	1,133,657	1.180 %	\$2,084		\$2,084	\$243	\$2,327
Senior Citizens	439,489	0.457 %	\$808		\$808	\$94	\$902
Carson City Transit	1,041,454	1.084 %	\$1,914		\$1,914	\$223	\$2,137
Library Gift	116,872	0.122 %	\$215		\$215	\$25	\$240
Administrative Assessment	48,958	0.051 %	\$90		\$90	\$10	\$100
Traffic/Transportation	50,539	0.053 %	\$93		\$93	\$11	\$104
Regional Transportation	298,457	0.311 %	\$549		\$549	\$64	\$613
Quality of Life	658,513	0.685 %	\$1,210		\$1,210	\$141	\$1,351
Street Maintenance	4,210,111	4.381 %	\$7,738		\$7,738	\$902	\$8,640
Grant Fund	3,296,318	3.430 %	\$6,058		\$6,058	\$706	\$6,764
Commissary Fund	185,796	0.193 %	\$341		\$341	\$40	\$381
Ambulance	3,047,299	3.171 %	\$5,601		\$5,601	\$653	\$6,254
Stormwater Drainage	212,577	0.221 %	\$391		\$391	\$46	\$437
Sewer Operation	4,255,117	4.428 %	\$7,821		\$7,821	\$911	\$8,732
Water	6,308,747	6.564 %	\$11,595		\$11,595	\$1,351	\$12,946
Building Permits	850,030	0.884 %	\$1,562		\$1,562	\$182	\$1,744
Cemetery	192,701	0.201 %	\$354		\$354	\$41	\$395
Fleet Management	1,239,776	1.290 %	\$2,279		\$2,279	\$266	\$2,545
Group Medical Insurance	1,497,199	1.558 %	\$2,752		\$2,752	\$321	\$3,073
Workers Compensation Ins	1,034,684	1.077 %	\$1,902		\$1,902	\$222	\$2,124
Insurance Fund	2,069,098	2.153 %	\$3,803		\$3,803	\$443	\$4,246
Redevelopment	206,957	0.215 %	\$380		\$380	\$44	\$424
Redevelopment Revolving	251,195	0.261 %	\$462		\$462	\$54	\$516
Tourism Authority	1,172,718	1.220 %	\$2,155		\$2,155	\$251	\$2,406
Tricounty Railway	191,977	0.200 %	\$353		\$353	\$41	\$394
Sub-Conservancy District	518,616	0.540 %	\$953		\$953	\$111	\$1,064
Controller Trust Fund	8,902	0.009 %	\$16		\$16	\$2	\$18
Medical	438,899	0.457 %	\$807		\$807	\$94	\$901
Environmental Health	247,576	0.258 %	\$455		\$455	\$53	\$508
Investigations	2,260,785	2.352 %	\$4,155		\$4,155	\$484	\$4,639
Justice Court	434,655	0.452 %	\$799		\$799	\$93	\$892
Ice Rink	92,080	0.096 %	\$169		\$169	\$20	\$189
Northgate	26,693	0.028 %	\$49		\$49	\$6	\$55



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	130,207	0.135 %	\$239		\$239	\$28	\$267
911 Surcharge	151,725	0.158 %	\$279		\$279	\$32	\$311
Wildland Fire Management	311,224	0.324 %	\$572		\$572	\$67	\$639
Facilities Maintenance	1,375,946	1.432 %	\$2,529		\$2,529	\$295	\$2,824
Pulbic Guardian	218,296	0.227 %	\$401		\$401	\$47	\$448
Chartered Admin	1,005,766	1.047 %	\$1,849		\$1,849	\$215	\$2,064
V&T Spec. Infrastructure	292		\$1		\$1		\$1
Infrastructure Tax	6,496	0.007 %	\$12		\$12	\$1	\$13
Multi Purp Athletic Ctr	131,393	0.137 %	\$241		\$241	\$28	\$269
SART	19,867	0.021 %	\$37		\$37	\$4	\$41
Youth Sports Assoc	79,419	0.083 %	\$146		\$146	\$17	\$163
Court Fees/Assessments	22,251	0.023 %	\$41		\$41	\$5	\$46
Health	206,892	0.215 %	\$380		\$380	\$44	\$424
Downtown NID	3,683	0.001 %	\$1		\$1	\$4	\$5
<b>Total</b>	<u>96,105,949</u>	<u>100.000 %</u>	<u>\$176,636</u>		<u>\$176,636</u>	<u>\$19,570</u>	<u>\$196,206</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  
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 %	\$7,376		\$7,376	\$818	\$8,194
Debt Svc-Carson City	10	14.925 %	\$9,219		\$9,219	\$1,022	\$10,241
Capital Projects	12	17.910 %	\$11,063		\$11,063	\$1,226	\$12,289
Quality of Life	12	17.910 %	\$11,063		\$11,063	\$1,226	\$12,289
Senior Citizens	2	2.985 %	\$1,844		\$1,844	\$204	\$2,048
V&T Spec. Infrastructure	2	2.985 %	\$1,844		\$1,844	\$204	\$2,048
All Other	19	28.358 %	\$17,517		\$17,517	\$1,942	\$19,459
911 Surcharge	2	2.987 %	\$1,844		\$1,844	\$205	\$2,049
<b>Total</b>	<u>67</u>	<u>100.000 %</u>	<u>\$61,770</u>		<u>\$61,770</u>	<u>\$6,847</u>	<u>\$68,617</u>

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

Source: Finance

Carson City, Nevada - Full Cost Allocation

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 %	\$43,600		\$43,600	\$4,832	\$48,432
Total	100	100.000 %	\$43,600		\$43,600	\$4,832	\$48,432

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

Source: Finance Salary & Wage Analysis

**Finance**  
**Detail allocation of**  
**Workers Compensation**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Workers Compensation Ins	100	100.000 %	\$29,734	(\$44,610)	(\$14,876)	\$3,289	(\$11,587)
Subtotal	100	100.000 %	\$29,734	(\$44,610)	(\$14,876)	\$3,289	(\$11,587)
Direct Billed				\$44,610	\$44,610		\$44,610
Total	<u>100</u>	<u>100.000 %</u>	<u>\$29,734</u>	<u>\$0</u>	<u>\$29,734</u>	<u>\$3,289</u>	<u>\$33,023</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 %	\$29,732	(\$48,506)	(\$18,774)	\$3,288	(\$15,486)
Subtotal	100	100.000 %	\$29,732	(\$48,506)	(\$18,774)	\$3,288	(\$15,486)
Direct Billed				\$48,506	\$48,506		\$48,506
Total	<u>100</u>	<u>100.000 %</u>	<u>\$29,732</u>	<u>\$0</u>	<u>\$29,732</u>	<u>\$3,288</u>	<u>\$33,020</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	230,086	0.377 %	\$177		\$177		\$177
Clerk	282,041	0.462 %	\$217		\$217		\$217
Recorder	544,731	0.892 %	\$420		\$420		\$420
Public Safety Complex	188,919	0.309 %	\$146		\$146		\$146
Elections	256,631	0.420 %	\$198		\$198	\$2	\$200
Treasurer	495,566	0.811 %	\$382		\$382		\$382
Assessor	731,066	1.196 %	\$564		\$564	\$6	\$570
District Attorney	2,431,194	3.979 %	\$1,875		\$1,875		\$1,875
City Manager	560,900	0.918 %	\$432		\$432		\$432
Public Defender	1,546,150	2.530 %	\$1,192		\$1,192	\$13	\$1,205
Central Services	696,790	1.140 %	\$537		\$537	\$6	\$543
Human Resources	351,301	0.575 %	\$271		\$271	\$3	\$274
Information Technology	1,814,419	2.969 %	\$1,399		\$1,399	\$15	\$1,414
Geographic Information Systems	160,395	0.263 %	\$124		\$124	\$1	\$125
Purchasing	124,238	0.203 %	\$96		\$96	\$1	\$97
Northgate	26,693	0.044 %	\$21		\$21		\$21
City Hall	90,057	0.147 %	\$69		\$69	\$1	\$70
Welfare	336,728	0.551 %	\$260		\$260	\$3	\$263
Internal Auditor	91,882	0.150 %	\$71		\$71	\$1	\$72
Planning	645,701	1.057 %	\$498		\$498	\$5	\$503
Business License	104,133	0.170 %	\$80		\$80	\$1	\$81
Sheriff Administration	1,029,919	1.686 %	\$794		\$794	\$8	\$802
Investigations	2,260,785	3.700 %	\$1,743		\$1,743	\$18	\$1,761
Sheriff Operations	6,399,020	10.473 %	\$4,934		\$4,934	\$52	\$4,986
Sheriff General Services	572,255	0.937 %	\$441		\$441	\$5	\$446
Detention Facility	4,304,721	7.045 %	\$3,319		\$3,319	\$35	\$3,354
Dispatch	1,871,512	3.063 %	\$1,443		\$1,443	\$15	\$1,458
Trinet Grant	57,965	0.095 %	\$45		\$45		\$45
Fire Administration	495,687	0.811 %	\$382		\$382	\$4	\$386
Fire Operations	7,639,952	12.504 %	\$5,891		\$5,891	\$62	\$5,953
Fire Prevention	435,629	0.713 %	\$336		\$336	\$4	\$340
Fire Training	307,869	0.504 %	\$237		\$237	\$3	\$240
Emergency Management	327,994	0.537 %	\$253		\$253	\$3	\$256
Wildland Fire Management	311,224	0.509 %	\$240		\$240	\$3	\$243
Public Works	2,129,275	3.485 %	\$1,642		\$1,642	\$17	\$1,659
Juvenile Court	599,963	0.982 %	\$463		\$463	\$5	\$468
Juvenile Probation	1,512,782	2.476 %	\$1,166		\$1,166	\$12	\$1,178
Juvenile Detention	1,528,123	2.501 %	\$1,178		\$1,178	\$12	\$1,190
Justice Court	4,031,445	6.598 %	\$3,108		\$3,108	\$33	\$3,141
Alternative Sentencing	1,196,530	1.958 %	\$923		\$923	\$10	\$933
Justice Court	434,655	0.711 %	\$335		\$335	\$4	\$339

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	687,614	1.125 %	\$530		\$530	\$6	\$536
Park Maintenance	1,080,344	1.768 %	\$833		\$833	\$9	\$842
Grants, Gifts, Donations	63,425	0.104 %	\$49		\$49	\$1	\$50
Swimming Pool	638,277	1.045 %	\$492		\$492	\$5	\$497
Community Center	323,959	0.530 %	\$250		\$250	\$3	\$253
Recreation	402,071	0.658 %	\$310		\$310	\$3	\$313
Ice Rink	92,080	0.151 %	\$71		\$71	\$1	\$72
Sports	370,798	0.607 %	\$286		\$286	\$3	\$289
Library	1,631,934	2.671 %	\$1,258		\$1,258	\$13	\$1,271
Health Admin	491,422	0.804 %	\$379		\$379	\$4	\$383
Landfill Administration	1,706,197	2.792 %	\$1,316		\$1,316	\$14	\$1,330
Medical	438,899	0.718 %	\$338		\$338	\$4	\$342
Environmental Health	247,576	0.405 %	\$191		\$191	\$2	\$193
Animal Services	710,841	1.163 %	\$548		\$548	\$6	\$554
Facilities Maintenance	1,375,946	2.252 %	\$1,061		\$1,061	\$11	\$1,072
Chartered Admin	1,005,766	1.646 %	\$775		\$775	\$8	\$783
Pulbic Guardian	218,296	0.357 %	\$168		\$168	\$2	\$170
Multi Purp Athletic Ctr	131,393	0.215 %	\$101		\$101	\$1	\$102
SART	19,867	0.033 %	\$15		\$15		\$15
Youth Sports Assoc	79,419	0.130 %	\$61		\$61	\$1	\$62
Health	206,892	0.339 %	\$160		\$160	(\$2)	\$158
Court Fees/Assessments	22,251	0.036 %	\$19		\$19		\$19
<b>Total</b>	<u>61,102,193</u>	<u>100.000 %</u>	<u>\$47,113</u>		<u>\$47,113</u>	<u>\$458</u>	<u>\$47,571</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	\$1,835	\$814	\$392	\$29	\$423				
Clerk	\$1,954	\$679	\$481	\$59	\$518				
Recorder	\$3,406	\$814	\$928	\$243	\$1,001				
Public Safety Complex	\$1,784		\$322	\$969	\$347				
Treasurer	\$3,356	\$950	\$844	\$269	\$911				
District Attorney	\$14,685	\$3,664	\$4,143	\$535	\$4,468				
City Manager	\$3,378	\$543	\$956	\$416	\$1,031				
Human Resources	\$2,952	\$902	\$669	\$386	\$721				
Information Technology	\$14,623	\$1,954	\$3,452	\$4,079	\$3,724				
Geographic Information Systems	\$1,675		\$305	\$916	\$329				
Purchasing	\$49,202	\$151	\$237	\$30	\$255		\$48,432		
City Hall	\$940		\$171	\$514	\$185				
Internal Auditor	\$961		\$175	\$525	\$189				
Dispatch	\$13,445	\$3,758	\$3,561	\$827	\$3,841				
Public Works	\$15,144	\$4,659	\$4,051	\$406	\$4,369				
Facilities Maintenance	\$10,139	\$1,653	\$2,618	\$1,972	\$2,824				
Elections	\$2,189	\$601	\$488	\$373	\$527				
Pulbic Guardian	\$1,513	\$451	\$415	\$29	\$448				
Assessor	\$4,790	\$1,203	\$1,391	\$125	\$1,501				
Public Defender	\$16,147		\$2,942	\$8,827	\$3,173				
Central Services	\$7,277		\$1,325	\$3,979	\$1,430				
Northgate	\$278		\$50	\$152	\$55				
Welfare	\$4,554	\$1,954	\$641	\$1,005	\$691				
SART	\$126		\$38	\$32	\$41				
Planning	\$4,675	\$1,352	\$1,228	\$267	\$1,325				
Business License	\$540		\$198	\$48	\$213				
Chartered Admin	\$6,264	\$1,503	\$1,914		\$2,064				
Sheriff Administration	\$9,411	\$1,503	\$1,960	\$3,032	\$2,114				
Investigations	\$14,641	\$2,404	\$4,301	\$1,536	\$4,639				
Sheriff Operations	\$40,442	\$7,965	\$12,175	\$2,184	\$13,132				
Sheriff General Services	\$4,359	\$1,352	\$1,089	\$297	\$1,175				
Detention Facility	\$28,042	\$5,261	\$8,190	\$2,403	\$8,834				
Trinet Grant	\$453	\$151	\$111	\$27	\$119				
Fire Administration	\$3,499	\$902	\$943	\$251	\$1,017				
Fire Operations	\$44,800	\$6,162	\$14,536	\$2,471	\$15,678				
Fire Prevention	\$3,576	\$1,352	\$828	\$162	\$894				
Fire Training	\$2,600	\$601	\$586	\$541	\$632				
Emergency Management	\$1,670		\$624	\$117	\$673				
Wildland Fire Management	\$4,131	\$1,653	\$592	\$1,004	\$639				
Juvenile Court	\$4,131	\$1,052	\$1,141	\$239	\$1,231				
Court Fees/Assessments	\$234		\$42	\$127	\$46				



Finance  
Departmental Cost  
Allocation Summary

Audit Fees

Board of Supervisors	\$177
Clerk	\$217
Recorder	\$420
Public Safety Complex	\$146
Treasurer	\$382
District Attorney	\$1,875
City Manager	\$432
Human Resources	\$274
Information Technology	\$1,414
Geographic Information Systems	\$125
Purchasing	\$97
City Hall	\$70
Internal Auditor	\$72
Dispatch	\$1,458
Public Works	\$1,659
Facilities Maintenance	\$1,072
Elections	\$200
Pulbic Guardian	\$170
Assessor	\$570
Public Defender	\$1,205
Central Services	\$543
Northgate	\$21
Welfare	\$263
SART	\$15
Planning	\$503
Business License	\$81
Chartered Admin	\$783
Sheriff Administration	\$802
Investigations	\$1,761
Sheriff Operations	\$4,986
Sheriff General Services	\$446
Detention Facility	\$3,354
Trinet Grant	\$45
Fire Administration	\$386
Fire Operations	\$5,953
Fire Prevention	\$340
Fire Training	\$240
Emergency Management	\$256
Wildland Fire Management	\$243
Juvenile Court	\$468
Court Fees/Assessments	\$19

Finance  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Payroll</u>	<u>Budget</u>	<u>Accounts Payable</u>	<u>Accounting</u>	<u>Debt Management</u>	<u>Contracts</u>	<u>Workers Compensation</u>	<u>General Liability</u>
Juvenile Probation	\$10,364	\$2,404	\$2,878	\$800	\$3,104				
Juvenile Detention	\$10,335	\$2,555	\$2,907	\$547	\$3,136				
Justice Court	\$27,158	\$4,509	\$7,670	\$3,565	\$8,273				
Alternative Sentencing	\$9,827	\$3,306	\$2,277	\$856	\$2,455				
Justice Court	\$4,536		\$827	\$2,478	\$892				
Parks Administration	\$4,845	\$1,203	\$1,309	\$386	\$1,411				
Park Maintenance	\$8,843	\$1,803	\$2,056	\$1,925	\$2,217				
Grants, Gifts, Donations	\$369		\$121	\$67	\$131				
Youth Sports Assoc	\$673		\$151	\$297	\$163				
Multi Purp Athletic Ctr	\$1,680	\$601	\$250	\$458	\$269				
Swimming Pool	\$17,958	\$13,977	\$1,215	\$959	\$1,310				
Community Center	\$4,319	\$2,104	\$616	\$682	\$664				
Recreation	\$11,628	\$9,468	\$765	\$257	\$825				
Ice Rink	\$696		\$175	\$260	\$189				
Sports	\$11,564	\$8,867	\$706	\$941	\$761				
Library	\$14,176	\$4,058	\$3,105	\$2,393	\$3,349				
Health Admin	\$9,820	\$6,763	\$935	\$731	\$1,008				
Landfill Administration	\$14,347	\$1,503	\$3,246	\$4,767	\$3,501				
Medical	\$3,979		\$835	\$1,901	\$901				
Environmental Health	\$1,200		\$471	\$28	\$508				
Health	\$1,041		\$394	\$65	\$424				
Animal Services	\$7,423		\$1,352	\$4,059	\$1,458				
Cooperative Extension	\$1,753	\$151	\$330	\$916	\$356				
Supplemental Indigent	\$10,371		\$2,157	\$5,887	\$2,327				
Capital Projects	\$13,547		\$248	\$743	\$267	\$12,289			
Senior Citizens	\$4,734	\$451	\$836	\$497	\$902	\$2,048			
Carson City Transit	\$9,742		\$1,982	\$5,623	\$2,137				
Library Gift	\$1,082		\$222	\$620	\$240				
Administrative Assessment	\$468		\$93	\$275	\$100				
Traffic/Transportation	\$214		\$96	\$14	\$104				
Regional Transportation	\$10,088		\$568	\$713	\$613	\$8,194			
V&T Spec. Infrastructure	\$2,050			\$1	\$1	\$2,048			
Quality of Life	\$17,332	\$1,203	\$1,253	\$1,236	\$1,351	\$12,289			
Street Maintenance	\$32,534	\$3,457	\$8,010	\$12,427	\$8,640				
Infrastructure Tax	\$62		\$12	\$37	\$13				
Grant Fund	\$16,476		\$6,272	\$3,440	\$6,764				
Commissary Fund	\$1,682	\$295	\$354	\$652	\$381				
911 Surcharge	\$3,516		\$289	\$867	\$311	\$2,049			
Debt Svc-Carson City	\$10,241					\$10,241			
Ambulance	\$18,634	\$4,208	\$5,798	\$2,374	\$6,254				
Stormwater Drainage	(\$5,344)	(\$6,740)	\$404	\$555	\$437				

Finance  
Departmental Cost  
Allocation Summary

**Audit Fees**

Juvenile Probation	\$1,178
Juvenile Detention	\$1,190
Justice Court	\$3,141
Alternative Sentencing	\$933
Justice Court	\$339
Parks Administration	\$536
Park Maintenance	\$842
Grants, Gifts, Donations	\$50
Youth Sports Assoc	\$62
Multi Purp Athletic Ctr	\$102
Swimming Pool	\$497
Community Center	\$253
Recreation	\$313
Ice Rink	\$72
Sports	\$289
Library	\$1,271
Health Admin	\$383
Landfill Administration	\$1,330
Medical	\$342
Environmental Health	\$193
Health	\$158
Animal Services	\$554
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	

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>
Sewer Operation	\$16,010	(\$12,127)	\$8,096	\$11,309	\$8,732				
Water	\$34,149	(\$12,579)	\$12,003	\$21,779	\$12,946				
Building Permits	\$8,296	\$451	\$1,617	\$4,484	\$1,744				
Cemetery	\$1,225	\$300	\$366	\$164	\$395				
Fleet Management	\$8,771	\$1,203	\$2,359	\$2,664	\$2,545				
Group Medical Insurance	\$1,528	(\$11,389)	\$2,848	\$6,996	\$3,073				
Workers Compensation Ins	(\$1,924)	\$151	\$1,968	\$5,420	\$2,124			(\$11,587)	
Insurance Fund	\$3,946		\$3,937	\$11,249	\$4,246				(\$15,486)
Redevelopment	\$1,305		\$394	\$487	\$424				
Redevelopment Revolving	\$2,428		\$478	\$1,434	\$516				
Tourism Authority	\$8,875	\$752	\$2,231	\$3,486	\$2,406				
Tricounty Railway	\$1,855		\$365	\$1,096	\$394				
Sub-Conservancy District	\$5,057	\$3,006	\$987		\$1,064				
Downtown NID	\$33		\$8	\$20	\$5				
Controller Trust Fund	\$86		\$17	\$51	\$18				
All Other	\$19,459					\$19,459			
Subtotal	\$786,883	\$93,877	\$181,912	\$177,341	\$196,206	\$68,617	\$48,432	(\$11,587)	(\$15,486)
Direct Billed	\$143,766	\$50,650						\$44,610	\$48,506
Total	\$930,649	\$144,527	\$181,912	\$177,341	\$196,206	\$68,617	\$48,432	\$33,023	\$33,020

Finance  
Departmental Cost  
Allocation Summary

Audit Fees

Sewer Operation	
Water	
Building Permits	
Cemetery	
Fleet Management	
Group Medical Insurance	
Workers Compensation Ins	
Insurance Fund	
Redevelopment	
Redevelopment Revolving	
Tourism Authority	
Tricounty Railway	
Sub-Conservancy District	
Downtown NID	
Controller Trust Fund	
All Other	
Subtotal	<u>\$47,571</u>
Direct Billed	
Total	<u>\$47,571</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.
- **Fire Chief Search** – These costs are related to the employment search for the position of Fire Chief. Costs are allocated directly to Fire Administration.

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>
	\$351,301			\$351,301
Allocated additions:				
1 - Building Charge	\$11,227		\$11,227	
1010100 - Board of Supervisors	\$846	\$1,044	\$1,890	
1010300 - Treasurer	\$324	\$37	\$361	
1010500 - District Attorney	\$46,943	\$3,076	\$50,019	
1010600 - City Manager	\$2,536	\$208	\$2,744	
1010701 - Finance	\$2,677	\$275	\$2,952	
1010710 - Information Technology		\$18,716	\$18,716	
1010720 - Purchasing		\$1,506	\$1,506	
1010730 - City Hall		\$13,479	\$13,479	
1010800 - Internal Auditor		\$387	\$387	
1015034 - Facilities Maintenance		\$17,999	\$17,999	
Total allocated additions:	<u>\$64,553</u>	<u>\$56,727</u>	<u>\$121,280</u>	<u>\$121,280</u>
Departmental cost adjustments:				
SALARIES - DIRECT BILL	\$149,643			
Total departmental cost adjustments:	<u>\$149,643</u>			<u>\$149,643</u>
Total to be allocated	<u>\$565,497</u>	<u>\$56,727</u>		<u>\$622,224</u>

Human Resources  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Recruitment</u>	<u>Payroll</u>	<u>Benefitis</u>	<u>Workers Compensation</u>	<u>Fire Chief Search</u>
<b>Wages &amp; Benefits</b>							
SALARIES & WAGES	\$199,537	\$56,683	\$54,907	\$18,775	\$62,908	\$6,264	
FRINGE BENEFITS	\$84,200	\$23,919	\$23,170	\$7,922	\$26,546	\$2,643	
<b>Other Expense and Cost</b>							
SERVICES & SUPPLIES	\$41,248	\$11,717	\$11,350	\$3,881	\$13,004	\$1,296	
BACKGROUND SCREENING	\$2,816		\$2,816				
PROFESSIONAL SERVICES	\$23,500						\$23,500
Departmental Expenditures	\$351,301	\$92,319	\$92,243	\$30,578	\$102,458	\$10,203	\$23,500
<b>Cost Adjustments</b>							
SALARIES - DIRECT BILL	\$149,643	\$42,509	\$41,178	\$14,080	\$47,178	\$4,698	
Additions: 1st							
Other	\$64,553	\$18,338	\$17,763	\$6,074	\$20,352	\$2,026	
Functional Cost	\$565,497	\$153,166	\$151,184	\$50,732	\$169,988	\$16,927	\$23,500
Reallocate Admin		(\$153,166)	\$55,817	\$18,683	\$62,601	\$6,234	\$9,831
Allocable Costs	\$565,497		\$207,001	\$69,415	\$232,589	\$23,161	\$33,331
<b>1st Allocation</b>	<b>\$565,497</b>		<b>\$207,001</b>	<b>\$69,415</b>	<b>\$232,589</b>	<b>\$23,161</b>	<b>\$33,331</b>
Additions: 2nd							
Other	\$56,727	\$16,115	\$15,610	\$5,337	\$17,884	\$1,781	
Functional Cost	\$56,727	\$16,115	\$15,610	\$5,337	\$17,884	\$1,781	
Reallocate Admin		(\$16,115)	\$5,873	\$1,966	\$6,586	\$656	\$1,034
Allocable Costs	\$56,727		\$21,483	\$7,303	\$24,470	\$2,437	\$1,034
<b>2nd Allocation</b>	<b>\$56,727</b>		<b>\$21,483</b>	<b>\$7,303</b>	<b>\$24,470</b>	<b>\$2,437</b>	<b>\$1,034</b>
<b>Total allocated</b>	<b>\$622,224</b>		<b>\$228,484</b>	<b>\$76,718</b>	<b>\$257,059</b>	<b>\$25,598</b>	<b>\$34,365</b>



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	264	4.942 %	\$10,230		\$10,230	\$1,163	\$11,393
Health Admin	381	7.132 %	\$14,764		\$14,764	\$1,679	\$16,443
District Attorney	338	6.327 %	\$13,097		\$13,097		\$13,097
Fire Administration	16	0.300 %	\$620		\$620	\$70	\$690
Juvenile Probation	412	7.712 %	\$15,965		\$15,965	\$1,815	\$17,780
Library	66	1.235 %	\$2,557		\$2,557	\$291	\$2,848
Recreation	202	3.781 %	\$7,827		\$7,827	\$890	\$8,717
Swimming Pool	44	0.824 %	\$1,705		\$1,705	\$194	\$1,899
Public Works	36	0.674 %	\$1,395		\$1,395	\$159	\$1,554
Sheriff Administration	173	3.238 %	\$6,704		\$6,704	\$762	\$7,466
Sports	106	1.984 %	\$4,107		\$4,107	\$467	\$4,574
Sewer Operation	50	0.936 %	\$1,937		\$1,937	\$220	\$2,157
Justice Court	411	7.694 %	\$15,926		\$15,926	\$1,811	\$17,737
Finance	128	2.396 %	\$4,960		\$4,960		\$4,960
Fleet Management	2	0.037 %	\$77		\$77	\$9	\$86
Information Technology	101	1.891 %	\$3,914		\$3,914	\$445	\$4,359
Park Maintenance	127	2.377 %	\$4,921		\$4,921	\$560	\$5,481
All Other	90	1.685 %	\$3,487		\$3,487	\$397	\$3,884
Traffic/Transportation	28	0.524 %	\$1,085		\$1,085	\$123	\$1,208
Landfill Administration	328	6.140 %	\$12,710		\$12,710	\$1,445	\$14,155
Fire Operations	390	7.301 %	\$15,112		\$15,112	\$1,718	\$16,830
Fire Prevention	88	1.647 %	\$3,410		\$3,410	\$388	\$3,798
Wildland Fire Management	41	0.768 %	\$1,589		\$1,589	\$181	\$1,770
Street Maintenance	107	2.003 %	\$4,146		\$4,146	\$471	\$4,617
Sheriff Operations	1,285	24.055 %	\$49,793		\$49,793	\$5,662	\$55,455
Detention Facility	2	0.037 %	\$77		\$77	\$9	\$86
Planning	126	2.360 %	\$4,886		\$4,886	\$554	\$5,440
<b>Total</b>	<b>5,342</b>	<b>100.000 %</b>	<b>\$207,001</b>		<b>\$207,001</b>	<b>\$21,483</b>	<b>\$228,484</b>

(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	6	0.619 %	\$430		\$430		\$430
Clerk	5	0.516 %	\$358		\$358		\$358
Treasurer	7	0.722 %	\$501		\$501		\$501
Elections	4	0.413 %	\$287		\$287	\$32	\$319
Recorder	6	0.619 %	\$430		\$430		\$430
Assessor	8	0.826 %	\$573		\$573	\$64	\$637
District Attorney	27	2.786 %	\$1,934		\$1,934		\$1,934
City Manager	4	0.413 %	\$287		\$287		\$287
Finance	8	0.826 %	\$573		\$573		\$573
Information Technology	13	1.342 %	\$931		\$931	\$105	\$1,036
Purchasing	1	0.103 %	\$72		\$72	\$8	\$80
Planning	9	0.929 %	\$645		\$645	\$73	\$718
Sheriff Administration	10	1.032 %	\$716		\$716	\$81	\$797
Sheriff Operations	53	5.470 %	\$3,797		\$3,797	\$427	\$4,224
Sheriff General Services	9	0.929 %	\$645		\$645	\$73	\$718
Detention Facility	35	3.612 %	\$2,507		\$2,507	\$282	\$2,789
Dispatch	25	2.580 %	\$1,791		\$1,791	\$202	\$1,993
Trinet Grant	1	0.103 %	\$72		\$72	\$8	\$80
Fire Administration	6	0.619 %	\$430		\$430	\$48	\$478
Fire Operations	41	4.231 %	\$2,937		\$2,937	\$330	\$3,267
Fire Prevention	9	0.929 %	\$645		\$645	\$73	\$718
Fire Training	4	0.413 %	\$287		\$287	\$32	\$319
Juvenile Court	7	0.722 %	\$501		\$501	\$56	\$557
Juvenile Probation	16	1.651 %	\$1,146		\$1,146	\$129	\$1,275
Juvenile Detention	17	1.754 %	\$1,218		\$1,218	\$137	\$1,355
Justice Court	30	3.096 %	\$2,149		\$2,149	\$242	\$2,391
Alternative Sentencing	22	2.270 %	\$1,576		\$1,576	\$177	\$1,753
Parks Administration	8	0.826 %	\$573		\$573	\$64	\$637
Park Maintenance	12	1.238 %	\$860		\$860	\$97	\$957
Swimming Pool	93	9.598 %	\$6,662		\$6,662	\$750	\$7,412
Community Center	14	1.445 %	\$1,003		\$1,003	\$113	\$1,116
Recreation	63	6.502 %	\$4,513		\$4,513	\$508	\$5,021
Sports	59	6.089 %	\$4,227		\$4,227	\$476	\$4,703
Library	27	2.786 %	\$1,934		\$1,934	\$218	\$2,152
Health Admin	45	4.644 %	\$3,224		\$3,224	\$363	\$3,587
Senior Citizens	3	0.310 %	\$215		\$215	\$24	\$239
Street Maintenance	23	2.374 %	\$1,648		\$1,648	\$185	\$1,833
Stormwater Drainage	7	0.722 %	\$501		\$501	\$56	\$557
Sewer Operation	23	2.374 %	\$1,648		\$1,648	\$185	\$1,833
Building Permits	3	0.310 %	\$215		\$215	\$24	\$239
Cemetery	2	0.206 %	\$143		\$143	\$16	\$159

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	8	0.826 %	\$573		\$573	\$64	\$637
Workers Compensation Ins	1	0.103 %	\$72		\$72	\$8	\$80
Public Works	31	3.199 %	\$2,221		\$2,221	\$250	\$2,471
Landfill Administration	10	1.032 %	\$716		\$716	\$81	\$797
Investigations	16	1.651 %	\$1,146		\$1,146	\$129	\$1,275
Facilities Maintenance	11	1.135 %	\$788		\$788	\$89	\$877
Wildland Fire Management	11	1.135 %	\$788		\$788	\$89	\$877
Group Medical Insurance	2	0.206 %	\$143		\$143	\$16	\$159
Water	20	2.064 %	\$1,433		\$1,433	\$161	\$1,594
Welfare	13	1.342 %	\$931		\$931	\$105	\$1,036
Sub-Conservancy District	20	2.064 %	\$1,433		\$1,433	\$161	\$1,594
Tourism Authority	5	0.516 %	\$358		\$358	\$40	\$398
Ambulance	28	2.890 %	\$2,006		\$2,006	\$226	\$2,232
Pulbic Guardian	3	0.310 %	\$215		\$215	\$24	\$239
Chartered Admin	10	1.032 %	\$716		\$716	\$81	\$797
Cooperative Extension	1	0.103 %	\$72		\$72	\$8	\$80
Quality of Life	8	0.826 %	\$573		\$573	\$64	\$637
Multi Purp Athletic Ctr	4	0.413 %	\$287		\$287	\$32	\$319
Commissary Fund	2	0.204 %	\$140		\$140	\$17	\$157
<b>Total</b>	<b>969</b>	<b>100.000 %</b>	<b>\$69,415</b>		<b>\$69,415</b>	<b>\$7,303</b>	<b>\$76,718</b>

(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 %	\$232,589	(\$127,073)	\$105,516	\$24,470	\$129,986
Subtotal	100	100.000 %	\$232,589	(\$127,073)	\$105,516	\$24,470	\$129,986
Direct Billed				\$127,073	\$127,073		\$127,073
Total	100	100.000 %	\$232,589	\$0	\$232,589	\$24,470	\$257,059

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

Source: Human Resources Salary & Wage Analysis

Carson City, Nevada - Full Cost Allocation

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 %	\$23,161	(\$22,570)	\$591	\$2,437	\$3,028
Subtotal	100	100.000 %	\$23,161	(\$22,570)	\$591	\$2,437	\$3,028
Direct Billed				\$22,570	\$22,570		\$22,570
Total	100	100.000 %	\$23,161	\$0	\$23,161	\$2,437	\$25,598

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

Source: Human Resources Salary & Wage Analysis

Human Resources  
Detail allocation of  
Fire Chief Search

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 %	\$33,331		\$33,331	\$1,034	\$34,365
Total	100	100.000 %	\$33,331		\$33,331	\$1,034	\$34,365

(A) Alloc basis:

Source:

**Human Resources  
Departmental Cost  
Allocation Summary**

	<u>Total</u>	<u>Recruitment</u>	<u>Payroll</u>	<u>Benefitis</u>	<u>Workers Compensation</u>	<u>Fire Chief Search</u>
Board of Supervisors	\$430		\$430			
Clerk	\$358		\$358			
Recorder	\$430		\$430			
Treasurer	\$501		\$501			
District Attorney	\$15,031	\$13,097	\$1,934			
City Manager	\$287		\$287			
Finance	\$5,533	\$4,960	\$573			
Information Technology	\$5,395	\$4,359	\$1,036			
Purchasing	\$80		\$80			
Dispatch	\$1,993		\$1,993			
Public Works	\$4,025	\$1,554	\$2,471			
Facilities Maintenance	\$877		\$877			
Elections	\$319		\$319			
Pulbic Guardian	\$239		\$239			
Assessor	\$637		\$637			
Welfare	\$1,036		\$1,036			
Planning	\$6,158	\$5,440	\$718			
Chartered Admin	\$797		\$797			
Sheriff Administration	\$8,263	\$7,466	\$797			
Investigations	\$1,275		\$1,275			
Sheriff Operations	\$59,679	\$55,455	\$4,224			
Sheriff General Services	\$718		\$718			
Detention Facility	\$2,875	\$86	\$2,789			
Trinet Grant	\$80		\$80			
Fire Administration	\$35,533	\$690	\$478			\$34,365
Fire Operations	\$20,097	\$16,830	\$3,267			
Fire Prevention	\$4,516	\$3,798	\$718			
Fire Training	\$319		\$319			
Wildland Fire Management	\$2,647	\$1,770	\$877			
Juvenile Court	\$557		\$557			
Juvenile Probation	\$19,055	\$17,780	\$1,275			
Juvenile Detention	\$1,355		\$1,355			
Justice Court	\$20,128	\$17,737	\$2,391			
Alternative Sentencing	\$13,146	\$11,393	\$1,753			
Parks Administration	\$637		\$637			
Park Maintenance	\$6,438	\$5,481	\$957			
Multi Purp Athletic Ctr	\$319		\$319			
Swimming Pool	\$9,311	\$1,899	\$7,412			
Community Center	\$1,116		\$1,116			
Recreation	\$13,738	\$8,717	\$5,021			
Sports	\$9,277	\$4,574	\$4,703			

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>	<u>Fire Chief Search</u>
Library	\$5,000	\$2,848	\$2,152			
Health Admin	\$20,030	\$16,443	\$3,587			
Landfill Administration	\$14,952	\$14,155	\$797			
Cooperative Extension	\$80		\$80			
Senior Citizens	\$239		\$239			
Traffic/Transportation	\$1,208	\$1,208				
Quality of Life	\$637		\$637			
Street Maintenance	\$6,450	\$4,617	\$1,833			
Commissary Fund	\$157		\$157			
Ambulance	\$2,232		\$2,232			
Stormwater Drainage	\$557		\$557			
Sewer Operation	\$3,990	\$2,157	\$1,833			
Water	\$1,594		\$1,594			
Building Permits	\$239		\$239			
Cemetery	\$159		\$159			
Fleet Management	\$723	\$86	\$637			
Group Medical Insurance	\$130,145		\$159	\$129,986		
Workers Compensation Ins	\$3,108		\$80		\$3,028	
Tourism Authority	\$398		\$398			
Sub-Conservancy District	\$1,594		\$1,594			
All Other	\$3,884	\$3,884				
Subtotal	\$472,581	\$228,484	\$76,718	\$129,986	\$3,028	\$34,365
Direct Billed	\$149,643			\$127,073	\$22,570	
Total	\$622,224	\$228,484	\$76,718	\$257,059	\$25,598	\$34,365



**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).

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>
	\$1,814,419			\$1,814,419
Allocated additions:				
1 - Building Charge	\$7,457		\$7,457	
2 - Equipment Charge	\$75,022		\$75,022	
1010100 - Board of Supervisors	\$4,369	\$5,394	\$9,763	
1010500 - District Attorney	\$11,808	\$774	\$12,582	
1010600 - City Manager	\$13,100	\$1,076	\$14,176	
1010701 - Finance	\$13,256	\$1,367	\$14,623	
1010705 - Human Resources	\$4,845	\$550	\$5,395	
1010720 - Purchasing		\$20,604	\$20,604	
1010730 - City Hall		\$16,306	\$16,306	
1010800 - Internal Auditor		\$1,998	\$1,998	
1015034 - Facilities Maintenance		\$11,954	\$11,954	
Total allocated additions:	<u>\$129,857</u>	<u>\$60,023</u>	<u>\$189,880</u>	<u>\$189,880</u>
Total to be allocated	<u><b>\$1,944,276</b></u>	<u><b>\$60,023</b></u>		<u><b>\$2,004,299</b></u>

Carson City, Nevada - Full Cost Allocation

Information Technology  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; 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>
<b>Wages &amp; Benefits</b>								
SALARIES & WAGES	\$759,228	\$123,615	\$144,268	\$257,404	\$108,353		\$64,920	\$60,668
FRINGE BENEFITS	\$340,849	\$55,496	\$64,768	\$115,559	\$48,644		\$29,146	\$27,236
<b>Other Expense and Cost</b>								
SERVICES & SUPPLIES	\$65,493	\$10,663	\$12,445	\$22,204	\$9,347		\$5,600	\$5,234
MAINT SVC/SOFTWARE MAINT	\$527,141			\$189,671	\$337,470			
OPP HARDWARE	\$49,667			\$46,010		\$3,657		
PROFESSIONAL SERVICES	\$72,041			\$69,003	\$3,038			
Departmental Expenditures	\$1,814,419	\$189,774	\$221,481	\$699,851	\$506,852	\$3,657	\$99,666	\$93,138
Additions: 1st								
Other	\$129,857	\$129,857						
Functional Cost	\$1,944,276	\$319,631	\$221,481	\$699,851	\$506,852	\$3,657	\$99,666	\$93,138
Reallocate Admin		(\$319,631)	\$43,574	\$137,688	\$99,718	\$719	\$19,608	\$18,324
Allocable Costs	\$1,944,276		\$265,055	\$837,539	\$606,570	\$4,376	\$119,274	\$111,462
<b>1st Allocation</b>	<b>\$1,944,276</b>		<b>\$265,055</b>	<b>\$837,539</b>	<b>\$606,570</b>	<b>\$4,376</b>	<b>\$119,274</b>	<b>\$111,462</b>
Additions: 2nd								
Other	\$60,023	\$60,023						
Functional Cost	\$60,023	\$60,023						
Reallocate Admin		(\$60,023)	\$8,183	\$25,856	\$18,726	\$135	\$3,682	\$3,441
Allocable Costs	\$60,023		\$8,183	\$25,856	\$18,726	\$135	\$3,682	\$3,441
<b>2nd Allocation</b>	<b>\$60,023</b>		<b>\$8,183</b>	<b>\$25,856</b>	<b>\$18,726</b>	<b>\$135</b>	<b>\$3,682</b>	<b>\$3,441</b>
<b>Total allocated</b>	<b>\$2,004,299</b>		<b>\$273,238</b>	<b>\$863,395</b>	<b>\$625,296</b>	<b>\$4,511</b>	<b>\$122,956</b>	<b>\$114,903</b>

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

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	6	0.997 %	\$2,642		\$2,642		\$2,642
Clerk	3	0.498 %	\$1,321		\$1,321		\$1,321
Treasurer	5	0.831 %	\$2,201		\$2,201		\$2,201
Elections	2	0.332 %	\$881		\$881	\$30	\$911
Recorder	4	0.664 %	\$1,761		\$1,761		\$1,761
Assessor	8	1.329 %	\$3,522		\$3,522	\$120	\$3,642
District Attorney	21	3.488 %	\$9,246		\$9,246		\$9,246
City Manager	4	0.664 %	\$1,761		\$1,761		\$1,761
Finance	8	1.329 %	\$3,522		\$3,522		\$3,522
Human Resources	5	0.831 %	\$2,201		\$2,201		\$2,201
Planning	8	1.329 %	\$3,522		\$3,522	\$120	\$3,642
Sheriff Administration	5	0.831 %	\$2,201		\$2,201	\$75	\$2,276
Sheriff Operations	53	8.804 %	\$23,335		\$23,335	\$794	\$24,129
Sheriff General Services	6	0.997 %	\$2,642		\$2,642	\$90	\$2,732
Detention Facility	34	5.648 %	\$14,970		\$14,970	\$510	\$15,480
Dispatch	23	3.821 %	\$10,127		\$10,127	\$345	\$10,472
Trinet Grant	1	0.166 %	\$440		\$440	\$15	\$455
Fire Administration	5	0.831 %	\$2,201		\$2,201	\$75	\$2,276
Fire Operations	41	6.811 %	\$18,052		\$18,052	\$614	\$18,666
Fire Prevention	4	0.664 %	\$1,761		\$1,761	\$60	\$1,821
Juvenile Court	6	0.997 %	\$2,642		\$2,642	\$90	\$2,732
Juvenile Probation	13	2.159 %	\$5,724		\$5,724	\$195	\$5,919
Juvenile Detention	17	2.824 %	\$7,485		\$7,485	\$255	\$7,740
Justice Court	30	4.983 %	\$13,209		\$13,209	\$450	\$13,659
Alternative Sentencing	9	1.495 %	\$3,963		\$3,963	\$135	\$4,098
Parks Administration	7	1.163 %	\$3,082		\$3,082	\$105	\$3,187
Park Maintenance	12	1.993 %	\$5,283		\$5,283	\$180	\$5,463
Swimming Pool	3	0.498 %	\$1,321		\$1,321	\$45	\$1,366
Community Center	2	0.332 %	\$881		\$881	\$30	\$911
Sports	1	0.166 %	\$440		\$440	\$15	\$455
Library	13	2.159 %	\$5,724		\$5,724	\$195	\$5,919
Health Admin	32	5.316 %	\$14,089		\$14,089	\$480	\$14,569
Senior Citizens	3	0.498 %	\$1,321		\$1,321	\$45	\$1,366
Street Maintenance	23	3.821 %	\$10,127		\$10,127	\$345	\$10,472
Stormwater Drainage	7	1.163 %	\$3,082		\$3,082	\$105	\$3,187
Sewer Operation	22	3.654 %	\$9,686		\$9,686	\$330	\$10,016
Building Permits	3	0.498 %	\$1,321		\$1,321	\$45	\$1,366
Cemetery	1	0.166 %	\$440		\$440	\$15	\$455
Fleet Management	8	1.329 %	\$3,522		\$3,522	\$120	\$3,642
Workers Compensation Ins	1	0.166 %	\$440		\$440	\$15	\$455
Fire Training	4	0.664 %	\$1,761		\$1,761	\$60	\$1,821

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	31	5.150 %	\$13,649		\$13,649	\$465	\$14,114
Landfill Administration	10	1.661 %	\$4,403		\$4,403	\$150	\$4,553
Investigations	16	2.658 %	\$7,045		\$7,045	\$240	\$7,285
Facilities Maintenance	11	1.827 %	\$4,843		\$4,843	\$165	\$5,008
Group Medical Insurance	1	0.166 %	\$440		\$440	\$15	\$455
Water	20	3.322 %	\$8,806		\$8,806	\$300	\$9,106
Welfare	7	1.163 %	\$3,082		\$3,082	\$105	\$3,187
Sub-Conservancy District	2	0.332 %	\$881		\$881	\$30	\$911
Tourism Authority	4	0.664 %	\$1,761		\$1,761	\$60	\$1,821
Ambulance	19	3.156 %	\$8,366		\$8,366	\$285	\$8,651
Pulbic Guardian	3	0.498 %	\$1,321		\$1,321	\$45	\$1,366
Chartered Admin	5	0.831 %	\$2,201		\$2,201	\$75	\$2,276
Purchasing	1	0.166 %	\$440		\$440	\$15	\$455
Quality of Life	4	0.664 %	\$1,761		\$1,761	\$60	\$1,821
Wildland Fire Management	1	0.166 %	\$440		\$440	\$15	\$455
Recreation	3	0.498 %	\$1,321		\$1,321	\$45	\$1,366
Commissary Fund	1	0.169 %	\$443		\$443	\$10	\$453
<b>Total</b>	<u>602</u>	<u>100.000 %</u>	<u>\$265,055</u>		<u>\$265,055</u>	<u>\$8,183</u>	<u>\$273,238</u>

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

Source: Personnel

**Information Technology  
Detail allocation of  
Citywide Support**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	224,377	0.347 %	\$2,910		\$2,910		\$2,910
Clerk	270,508	0.419 %	\$3,508		\$3,508		\$3,508
Recorder	497,405	0.770 %	\$6,451		\$6,451		\$6,451
Elections	191,428	0.296 %	\$2,483		\$2,483	\$83	\$2,566
Treasurer	443,119	0.686 %	\$5,747		\$5,747		\$5,747
Assessor	709,148	1.098 %	\$9,198		\$9,198	\$309	\$9,507
District Attorney	2,326,931	3.603 %	\$30,180		\$30,180		\$30,180
City Manager	479,777	0.743 %	\$6,223		\$6,223		\$6,223
Finance	680,544	1.054 %	\$8,827		\$8,827		\$8,827
Human Resources	283,737	0.439 %	\$3,680		\$3,680		\$3,680
Welfare	160,706	0.249 %	\$2,084		\$2,084	\$70	\$2,154
Planning	598,855	0.927 %	\$7,767		\$7,767	\$261	\$8,028
Business License	95,838	0.148 %	\$1,243		\$1,243	\$42	\$1,285
Sheriff Administration	498,875	0.773 %	\$6,470		\$6,470	\$217	\$6,687
Sheriff Operations	6,016,471	9.317 %	\$78,033		\$78,033	\$2,620	\$80,653
Sheriff General Services	520,257	0.806 %	\$6,748		\$6,748	\$227	\$6,975
Detention Facility	3,883,835	6.014 %	\$50,373		\$50,373	\$1,691	\$52,064
Dispatch	1,726,670	2.674 %	\$22,395		\$22,395	\$752	\$23,147
Trinet Grant	53,289	0.083 %	\$691		\$691	\$23	\$714
Fire Administration	451,622	0.699 %	\$5,858		\$5,858	\$197	\$6,055
Fire Operations	7,207,115	11.161 %	\$93,476		\$93,476	\$3,139	\$96,615
Public Works	2,058,192	3.187 %	\$26,695		\$26,695	\$896	\$27,591
Juvenile Court	558,146	0.864 %	\$7,239		\$7,239	\$243	\$7,482
Juvenile Probation	1,372,618	2.126 %	\$17,803		\$17,803	\$598	\$18,401
Juvenile Detention	1,432,205	2.218 %	\$18,576		\$18,576	\$624	\$19,200
Justice Court	3,407,047	5.276 %	\$44,189		\$44,189	\$1,484	\$45,673
Alternative Sentencing	1,046,586	1.621 %	\$13,574		\$13,574	\$456	\$14,030
Parks Administration	620,001	0.960 %	\$8,041		\$8,041	\$270	\$8,311
Park Maintenance	743,154	1.151 %	\$9,639		\$9,639	\$324	\$9,963
Swimming Pool	470,254	0.728 %	\$6,099		\$6,099	\$205	\$6,304
Community Center	204,431	0.317 %	\$2,651		\$2,651	\$89	\$2,740
Recreation	357,136	0.553 %	\$4,632		\$4,632	\$156	\$4,788
Sports	206,031	0.319 %	\$2,672		\$2,672	\$90	\$2,762
Library	1,212,740	1.878 %	\$15,729		\$15,729	\$528	\$16,257
Health Admin	363,305	0.563 %	\$4,712		\$4,712	\$158	\$4,870
Landfill Administration	871,112	1.349 %	\$11,298		\$11,298	\$379	\$11,677
Medical	105,892	0.164 %	\$1,373		\$1,373	\$46	\$1,419
Environmental Health	242,779	0.376 %	\$3,149		\$3,149	\$106	\$3,255
Senior Citizens	352,440	0.546 %	\$4,571		\$4,571	\$153	\$4,724
Traffic/Transportation	48,056	0.074 %	\$623		\$623	\$21	\$644
Regional Transportation	173,485	0.269 %	\$2,250		\$2,250	\$76	\$2,326

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	442,067	0.685 %	\$5,734		\$5,734	\$193	\$5,927
Street Maintenance	2,033,397	3.149 %	\$26,373		\$26,373	\$886	\$27,259
Grant Fund	2,693,815	4.172 %	\$34,939		\$34,939	\$1,173	\$36,112
Commissary Fund	71,652	0.111 %	\$929		\$929	\$31	\$960
Ambulance	2,631,361	4.075 %	\$34,129		\$34,129	\$1,146	\$35,275
Stormwater Drainage	115,287	0.179 %	\$1,495		\$1,495	\$50	\$1,545
Sewer Operation	2,274,291	3.522 %	\$29,497		\$29,497	\$990	\$30,487
Water	2,494,259	3.863 %	\$32,350		\$32,350	\$1,086	\$33,436
Building Permits	64,663	0.100 %	\$839		\$839	\$28	\$867
Cemetery	163,960	0.254 %	\$2,127		\$2,127	\$71	\$2,198
Fleet Management	773,261	1.197 %	\$10,029		\$10,029	\$337	\$10,366
Group Medical Insurance	271,830	0.421 %	\$3,526		\$3,526	\$118	\$3,644
Workers Compensation Ins	85,379	0.132 %	\$1,107		\$1,107	\$37	\$1,144
Insurance Fund	98,867	0.153 %	\$1,282		\$1,282	\$43	\$1,325
Redevelopment	121,565	0.188 %	\$1,577		\$1,577	\$53	\$1,630
Tourism Authority	562,280	0.871 %	\$7,293		\$7,293	\$245	\$7,538
Sub-Conservancy District	518,616	0.803 %	\$6,726		\$6,726	\$226	\$6,952
Investigations	1,991,647	3.084 %	\$25,832		\$25,832	\$867	\$26,699
Ice Rink	46,553	0.072 %	\$604		\$604	\$20	\$624
Wildland Fire Management	135,526	0.210 %	\$1,758		\$1,758	\$59	\$1,817
Carson City Transit	56,661	0.088 %	\$735		\$735	\$25	\$760
Purchasing	118,900	0.184 %	\$1,542		\$1,542	\$52	\$1,594
Pulbic Guardian	213,166	0.330 %	\$2,765		\$2,765	\$93	\$2,858
Chartered Admin	1,005,766	1.558 %	\$13,045		\$13,045	\$438	\$13,483
Library Gift	8,386	0.013 %	\$109		\$109	\$4	\$113
Fire Training	213,066	0.330 %	\$2,763		\$2,763	\$93	\$2,856
Emergency Management	307,589	0.476 %	\$3,989		\$3,989	\$134	\$4,123
Justice Court	622	0.001 %	\$8		\$8		\$8
Grants, Gifts, Donations	51,696	0.080 %	\$670		\$670	\$23	\$693
Facilities Maintenance	1,030,553	1.596 %	\$13,366		\$13,366	\$449	\$13,815
Multi Purp Athletic Ctr	51,187	0.079 %	\$664		\$664	\$22	\$686
Cooperative Extension	13,303	0.021 %	\$173		\$173	\$6	\$179
Administrative Assessment	918	0.001 %	\$12		\$12		\$12
SART	14,281	0.022 %	\$185		\$185	\$6	\$191
Youth Sports Assoc	27,420	0.042 %	\$356		\$356	\$12	\$368
Fire Prevention	407,208	0.631 %	\$5,281		\$5,281	\$177	\$5,458
Health	195,619	0.303 %	\$2,537		\$2,537	\$85	\$2,622
Supplemental Indigent	102,673	0.159 %	\$1,333		\$1,333	\$45	\$1,378
<b>Total</b>	<u>64,575,407</u>	<u>100.000 %</u>	<u>\$837,539</u>		<u>\$837,539</u>	<u>\$25,856</u>	<u>\$863,395</u>

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

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>
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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	28,328	8.394 %	\$50,917		\$50,917	\$1,891	\$52,808
Finance	25,074	7.430 %	\$45,068		\$45,068		\$45,068
Fire Administration	177,851	52.701 %	\$319,668		\$319,668	\$11,875	\$331,543
Health Admin	6,705	1.987 %	\$12,052		\$12,052	\$448	\$12,500
Juvenile Probation	13,500	4.000 %	\$24,265		\$24,265	\$901	\$25,166
Sheriff Administration	29,066	8.613 %	\$52,243		\$52,243	\$1,941	\$54,184
Treasurer	6,320	1.873 %	\$11,360		\$11,360		\$11,360
Planning	8,955	2.654 %	\$16,096		\$16,096	\$598	\$16,694
Justice Court	25,000	7.408 %	\$44,935		\$44,935	\$1,669	\$46,604
Recorder	3,287	0.974 %	\$5,908		\$5,908		\$5,908
District Attorney	11,902	3.527 %	\$21,393		\$21,393		\$21,393
Human Resources	7,141	2.116 %	\$12,835		\$12,835		\$12,835
Clerk	3,287	0.974 %	\$5,908		\$5,908		\$5,908
Facilities Maintenance	4,179	1.238 %	\$7,511		\$7,511	\$279	\$7,790
Public Works	(13,123)	-3.889%	(\$23,589)		(\$23,589)	(\$876)	(\$24,465)
Total	337,472	100.000 %	\$606,570		\$606,570	\$18,726	\$625,296

(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	1,447	39.278 %	\$1,719		\$1,719		\$1,719
Sheriff Administration	354	9.609 %	\$420		\$420	\$21	\$441
Public Works	788	21.390 %	\$936		\$936	\$48	\$984
Juvenile Probation	1,095	29.723 %	\$1,301		\$1,301	\$66	\$1,367
Total	3,684	100.000 %	\$4,376		\$4,376	\$135	\$4,511

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

Source:

**Information Technology  
Detail allocation of  
Sheriff**

<b>User Department</b>	<b><u>Allocation Units(A)</u></b>	<b><u>Allocated Percent</u></b>	<b><u>Gross Allocated</u></b>	<b><u>Direct Billed</u></b>	<b><u>First Allocation</u></b>	<b><u>Second Allocation</u></b>	<b><u>Total Allocated</u></b>
Sheriff Administration	100	100.000 %	\$119,274		\$119,274	\$3,682	\$122,956
Total	100	100.000 %	\$119,274		\$119,274	\$3,682	\$122,956

(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 %	\$111,462		\$111,462	\$3,441	\$114,903
Total	100	100.000 %	\$111,462		\$111,462	\$3,441	\$114,903

(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	\$5,552	\$2,642	\$2,910				
Clerk	\$10,737	\$1,321	\$3,508	\$5,908			
Recorder	\$14,120	\$1,761	\$6,451	\$5,908			
Treasurer	\$19,308	\$2,201	\$5,747	\$11,360			
District Attorney	\$62,538	\$9,246	\$30,180	\$21,393	\$1,719		
City Manager	\$7,984	\$1,761	\$6,223				
Finance	\$57,417	\$3,522	\$8,827	\$45,068			
Human Resources	\$18,716	\$2,201	\$3,680	\$12,835			
Purchasing	\$2,049	\$455	\$1,594				
Dispatch	\$33,619	\$10,472	\$23,147				
Public Works	\$18,224	\$14,114	\$27,591	(\$24,465)	\$984		
Facilities Maintenance	\$26,613	\$5,008	\$13,815	\$7,790			
Elections	\$3,477	\$911	\$2,566				
Pulbic Guardian	\$4,224	\$1,366	\$2,858				
Assessor	\$65,957	\$3,642	\$9,507	\$52,808			
Welfare	\$5,341	\$3,187	\$2,154				
SART	\$191		\$191				
Planning	\$28,364	\$3,642	\$8,028	\$16,694			
Business License	\$1,285		\$1,285				
Chartered Admin	\$15,759	\$2,276	\$13,483				
Sheriff Administration	\$186,544	\$2,276	\$6,687	\$54,184	\$441	\$122,956	
Investigations	\$33,984	\$7,285	\$26,699				
Sheriff Operations	\$104,782	\$24,129	\$80,653				
Sheriff General Services	\$9,707	\$2,732	\$6,975				
Detention Facility	\$67,544	\$15,480	\$52,064				
Trinet Grant	\$1,169	\$455	\$714				
Fire Administration	\$454,777	\$2,276	\$6,055	\$331,543			\$114,903
Fire Operations	\$115,281	\$18,666	\$96,615				
Fire Prevention	\$7,279	\$1,821	\$5,458				
Fire Training	\$4,677	\$1,821	\$2,856				
Emergency Management	\$4,123		\$4,123				
Wildland Fire Management	\$2,272	\$455	\$1,817				
Juvenile Court	\$10,214	\$2,732	\$7,482				
Juvenile Probation	\$50,853	\$5,919	\$18,401	\$25,166	\$1,367		
Juvenile Detention	\$26,940	\$7,740	\$19,200				
Justice Court	\$105,936	\$13,659	\$45,673	\$46,604			
Alternative Sentencing	\$18,128	\$4,098	\$14,030				
Justice Court	\$8		\$8				
Parks Administration	\$11,498	\$3,187	\$8,311				
Park Maintenance	\$15,426	\$5,463	\$9,963				
Grants, Gifts, Donations	\$693		\$693				

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	\$368		\$368				
Multi Purp Athletic Ctr	\$686		\$686				
Swimming Pool	\$7,670	\$1,366	\$6,304				
Community Center	\$3,651	\$911	\$2,740				
Recreation	\$6,154	\$1,366	\$4,788				
Ice Rink	\$624		\$624				
Sports	\$3,217	\$455	\$2,762				
Library	\$22,176	\$5,919	\$16,257				
Health Admin	\$31,939	\$14,569	\$4,870	\$12,500			
Landfill Administration	\$16,230	\$4,553	\$11,677				
Medical	\$1,419		\$1,419				
Environmental Health	\$3,255		\$3,255				
Health	\$2,622		\$2,622				
Cooperative Extension	\$179		\$179				
Supplemental Indigent	\$1,378		\$1,378				
Senior Citizens	\$6,090	\$1,366	\$4,724				
Carson City Transit	\$760		\$760				
Library Gift	\$113		\$113				
Administrative Assessment	\$12		\$12				
Traffic/Transportation	\$644		\$644				
Regional Transportation	\$2,326		\$2,326				
Quality of Life	\$7,748	\$1,821	\$5,927				
Street Maintenance	\$37,731	\$10,472	\$27,259				
Grant Fund	\$36,112		\$36,112				
Commissary Fund	\$1,413	\$453	\$960				
Ambulance	\$43,926	\$8,651	\$35,275				
Stormwater Drainage	\$4,732	\$3,187	\$1,545				
Sewer Operation	\$40,503	\$10,016	\$30,487				
Water	\$42,542	\$9,106	\$33,436				
Building Permits	\$2,233	\$1,366	\$867				
Cemetery	\$2,653	\$455	\$2,198				
Fleet Management	\$14,008	\$3,642	\$10,366				
Group Medical Insurance	\$4,099	\$455	\$3,644				
Workers Compensation Ins	\$1,599	\$455	\$1,144				
Insurance Fund	\$1,325		\$1,325				
Redevelopment	\$1,630		\$1,630				
Tourism Authority	\$9,359	\$1,821	\$7,538				
Sub-Conservancy District	\$7,863	\$911	\$6,952				
<b>Total</b>	<b>\$2,004,299</b>	<b>\$273,238</b>	<b>\$863,395</b>	<b>\$625,296</b>	<b>\$4,511</b>	<b>\$122,956</b>	<b>\$114,903</b>

**SCHEDULE 13.01**

**GEOGRAPHIC INFORMATION SYSTEMS**

NATURE AND EXTENT OF SERVICE

The Geographic Information Systems Division is responsible for building, updating, maintaining and quality control for the many geographic data sets available. Costs of the division are allocated based on time spent supporting other departments/funds.

Carson City, Nevada - Full Cost Allocation

Geographic Information Systems  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$160,395			\$160,395
Allocated additions:				
1010100 - Board of Supervisors	\$386	\$477	\$863	
1010600 - City Manager	\$1,158	\$95	\$1,253	
1010701 - Finance	\$1,515	\$160	\$1,675	
1010720 - Purchasing		\$736	\$736	
1010800 - Internal Auditor		\$177	\$177	
Total allocated additions:	<u>\$3,059</u>	<u>\$1,645</u>	<u>\$4,704</u>	<u>\$4,704</u>
Total to be allocated	<u>\$163,454</u>	<u>\$1,645</u>		<u>\$165,099</u>



Geographic Information Systems  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Department Support</u>
<b><u>Other Expense and Cost</u></b>			
SALARIES & WAGES			
FRINGE BENEFITS			
<b><u>Other Expense and Cost</u></b>			
SERVICES & SUPPLIES	\$160,395		\$160,395
Departmental Expenditures	\$160,395		\$160,395
 Additions: 1st			
Other	\$3,059	\$3,059	
Functional Cost	\$163,454	\$3,059	\$160,395
Reallocate Admin		(\$3,059)	\$3,059
Allocable Costs	\$163,454		\$163,454
<b>1st Allocation</b>	<b>\$163,454</b>		<b>\$163,454</b>
 Additions: 2nd			
Other	\$1,645	\$1,645	
Functional Cost	\$1,645	\$1,645	
Reallocate Admin		(\$1,645)	\$1,645
Allocable Costs	\$1,645		\$1,645
<b>2nd Allocation</b>	<b>\$1,645</b>		<b>\$1,645</b>
 <b>Total allocated</b>	<b>\$165,099</b>		<b>\$165,099</b>

Geographic Information Systems  
Detail allocation of  
Department 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>
Assessor	11	11.000 %	\$17,980		\$17,980	\$181	\$18,161
Quality of Life	11	11.000 %	\$17,980		\$17,980	\$181	\$18,161
Water	5	5.000 %	\$8,173		\$8,173	\$82	\$8,255
Sewer Operation	8	8.000 %	\$13,076		\$13,076	\$132	\$13,208
Stormwater Drainage	5	5.000 %	\$8,173		\$8,173	\$82	\$8,255
Dispatch	15	15.000 %	\$24,518		\$24,518	\$247	\$24,765
All Other	35	35.000 %	\$57,209		\$57,209	\$576	\$57,785
Investigations	10	10.000 %	\$16,345		\$16,345	\$164	\$16,509
Total	<u>100</u>	<u>100.000 %</u>	<u>\$163,454</u>		<u>\$163,454</u>	<u>\$1,645</u>	<u>\$165,099</u>

(A) Alloc basis: Support By Department/Fund

Source:

Geographic Information Systems  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Department Support</u>
Dispatch	\$24,765	\$24,765
Assessor	\$18,161	\$18,161
Investigations	\$16,509	\$16,509
Quality of Life	\$18,161	\$18,161
Stormwater Drainage	\$8,255	\$8,255
Sewer Operation	\$13,208	\$13,208
Water	\$8,255	\$8,255
All Other	\$57,785	\$57,785
Total	\$165,099	\$165,099

**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>
	\$124,238			\$124,238
Allocated additions:				
1010100 - Board of Supervisors	\$299	\$369	\$668	
1010500 - District Attorney	\$12,384	\$811	\$13,195	
1010600 - City Manager	\$897	\$74	\$971	
1010701 - Finance	\$44,299	\$4,903	\$49,202	
1010705 - Human Resources	\$72	\$8	\$80	
1010710 - Information Technology	\$1,982	\$67	\$2,049	
1010800 - Internal Auditor		\$137	\$137	
Total allocated additions:	<u>\$59,933</u>	<u>\$6,369</u>	<u>\$66,302</u>	<u>\$66,302</u>
Total to be allocated	<u><b>\$184,171</b></u>	<u><b>\$6,369</b></u>	<u><b>\$190,540</b></u>	<u><b>\$190,540</b></u>

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

	<u>Total</u>	<u>General &amp; Admin</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>	<u>Mail</u>
<b><u>Wages &amp; Benefits</u></b>					
SALARIES & WAGES	\$86,282		\$14,754	\$59,000	\$12,528
FRINGE BENEFITS	\$32,618		\$5,578	\$22,304	\$4,736
<b><u>Other Expense and Cost</u></b>					
SERVICES & SUPPLIES	\$5,338		\$913	\$3,650	\$775
Departmental Expenditures	\$124,238		\$21,245	\$84,954	\$18,039
Additions: 1st					
Other	\$59,933	\$59,933			
Functional Cost	\$184,171	\$59,933	\$21,245	\$84,954	\$18,039
Reallocate Admin		(\$59,933)	\$10,249	\$40,982	\$8,702
Allocable Costs	\$184,171		\$31,494	\$125,936	\$26,741
<b>1st Allocation</b>	<b>\$184,171</b>		<b>\$31,494</b>	<b>\$125,936</b>	<b>\$26,741</b>
Additions: 2nd					
Other	\$6,369	\$6,369			
Functional Cost	\$6,369	\$6,369			
Reallocate Admin		(\$6,369)	\$1,089	\$4,355	\$925
Allocable Costs	\$6,369		\$1,089	\$4,355	\$925
<b>2nd Allocation</b>	<b>\$6,369</b>		<b>\$1,089</b>	<b>\$4,355</b>	<b>\$925</b>
<b>Total allocated</b>	<b>\$190,540</b>		<b>\$32,583</b>	<b>\$130,291</b>	<b>\$27,666</b>

**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	5,709	0.018 %	\$6		\$6		\$6
Clerk	11,533	0.037 %	\$12		\$12		\$12
Recorder	47,326	0.152 %	\$48		\$48		\$48
Public Safety Complex	188,919	0.606 %	\$191		\$191		\$191
Elections	65,203	0.209 %	\$66		\$66	\$2	\$68
Assessor	21,918	0.070 %	\$22		\$22	\$1	\$23
District Attorney	104,263	0.334 %	\$105		\$105		\$105
City Manager	81,123	0.260 %	\$82		\$82		\$82
Central Services	696,790	2.235 %	\$704		\$704	\$26	\$730
Finance	76,925	0.247 %	\$78		\$78		\$78
Human Resources	67,564	0.217 %	\$68		\$68		\$68
Information Technology	714,342	2.291 %	\$721		\$721		\$721
Geographic Information Systems	160,395	0.514 %	\$162		\$162		\$162
City Hall	90,057	0.289 %	\$91		\$91	\$3	\$94
Welfare	176,022	0.564 %	\$178		\$178	\$6	\$184
Planning	46,846	0.150 %	\$47		\$47	\$2	\$49
Sheriff Administration	531,044	1.703 %	\$536		\$536	\$19	\$555
Sheriff Operations	382,549	1.227 %	\$386		\$386	\$14	\$400
Sheriff General Services	51,998	0.167 %	\$53		\$53	\$2	\$55
Detention Facility	420,886	1.350 %	\$425		\$425	\$15	\$440
Dispatch	144,842	0.464 %	\$146		\$146	\$5	\$151
Trinet Grant	4,676	0.015 %	\$5		\$5		\$5
Fire Administration	44,065	0.141 %	\$45		\$45	\$2	\$47
Fire Operations	432,837	1.388 %	\$437		\$437	\$16	\$453
Fire Training	94,803	0.304 %	\$96		\$96	\$3	\$99
Juvenile Court	41,817	0.134 %	\$42		\$42	\$2	\$44
Juvenile Probation	140,164	0.449 %	\$142		\$142	\$5	\$147
Juvenile Detention	95,918	0.308 %	\$97		\$97	\$4	\$101
Justice Court	624,398	2.002 %	\$631		\$631	\$23	\$654
Alternative Sentencing	149,944	0.481 %	\$151		\$151	\$6	\$157
Parks Administration	67,613	0.217 %	\$68		\$68	\$2	\$70
Park Maintenance	337,190	1.081 %	\$341		\$341	\$12	\$353
Grants, Gifts, Donations	11,729	0.038 %	\$12		\$12		\$12
Swimming Pool	168,023	0.539 %	\$170		\$170	\$6	\$176
Community Center	119,528	0.383 %	\$121		\$121	\$4	\$125
Recreation	44,935	0.144 %	\$45		\$45	\$2	\$47
Sports	164,767	0.528 %	\$166		\$166	\$6	\$172
Library	419,194	1.344 %	\$423		\$423	\$15	\$438
Health Admin	128,117	0.411 %	\$129		\$129	\$5	\$134
Animal Services	710,841	2.280 %	\$718		\$718	\$26	\$744
Supplemental Indigent	1,030,984	3.306 %	\$1,041		\$1,041	\$38	\$1,079

**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>
Senior Citizens	87,049	0.279 %	\$88		\$88	\$3	\$91
Carson City Transit	984,793	3.158 %	\$995		\$995	\$36	\$1,031
Library Gift	108,486	0.348 %	\$110		\$110	\$4	\$114
Administrative Assessment	48,040	0.154 %	\$49		\$49	\$2	\$51
Traffic/Transportation	2,483	0.008 %	\$3		\$3		\$3
Regional Transportation	124,972	0.401 %	\$126		\$126	\$5	\$131
Street Maintenance	2,176,714	6.981 %	\$2,198		\$2,198	\$80	\$2,278
Commissary Fund	114,144	0.366 %	\$115		\$115	\$4	\$119
Ambulance	415,938	1.334 %	\$420		\$420	\$15	\$435
Stormwater Drainage	97,290	0.312 %	\$98		\$98	\$4	\$102
Sewer Operation	1,980,826	6.352 %	\$2,001		\$2,001	\$73	\$2,074
Water	3,814,488	12.233 %	\$3,853		\$3,853	\$140	\$3,993
Building Permits	785,367	2.519 %	\$793		\$793	\$29	\$822
Cemetery	28,741	0.092 %	\$29		\$29	\$1	\$30
Fleet Management	466,515	1.496 %	\$471		\$471	\$17	\$488
Group Medical Insurance	1,225,369	3.930 %	\$1,238		\$1,238	\$45	\$1,283
Workers Compensation Ins	949,305	3.044 %	\$959		\$959	\$35	\$994
Insurance Fund	1,970,231	6.318 %	\$1,990		\$1,990	\$72	\$2,062
Redevelopment	85,392	0.274 %	\$86		\$86	\$3	\$89
Redevelopment Revolving	251,195	0.806 %	\$254		\$254	\$9	\$263
Tricounty Railway	191,977	0.616 %	\$194		\$194	\$7	\$201
Grant Fund	602,503	1.932 %	\$609		\$609	\$22	\$631
Emergency Management	20,405	0.065 %	\$21		\$21	\$1	\$22
Public Works	71,083	0.228 %	\$72		\$72	\$3	\$75
Quality of Life	216,446	0.694 %	\$219		\$219	\$8	\$227
Business License	8,295	0.027 %	\$8		\$8		\$8
Landfill Administration	835,085	2.678 %	\$843		\$843	\$31	\$874
Medical	333,007	1.068 %	\$336		\$336	\$12	\$348
Environmental Health	4,797	0.015 %	\$5		\$5		\$5
Investigations	269,138	0.863 %	\$272		\$272	\$10	\$282
Justice Court	434,033	1.392 %	\$438		\$438	\$16	\$454
Ice Rink	45,527	0.146 %	\$46		\$46	\$2	\$48
Northgate	26,693	0.086 %	\$27		\$27	\$1	\$28
Capital Projects	130,207	0.418 %	\$132		\$132	\$5	\$137
911 Surcharge	151,725	0.487 %	\$153		\$153	\$6	\$159
Public Defender	1,546,150	4.958 %	\$1,562		\$1,562	\$57	\$1,619
Wildland Fire Management	175,698	0.563 %	\$177		\$177	\$6	\$183
Tourism Authority	610,438	1.958 %	\$617		\$617	\$22	\$639
Facilities Maintenance	345,393	1.108 %	\$349		\$349	\$13	\$362
Controller Trust Fund	8,902	0.029 %	\$9		\$9		\$9
Treasurer	52,447	0.168 %	\$53		\$53		\$53



**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>
V&T Spec. Infrastructure	292	0.001 %					
Pulbic Guardian	5,130	0.016 %	\$5		\$5		\$5
Infrastructure Tax	6,496	0.021 %	\$7		\$7		\$7
Multi Purp Athletic Ctr	80,206	0.257 %	\$81		\$81	\$3	\$84
SART	5,586	0.018 %	\$6		\$6		\$6
Youth Sports Assoc	51,999	0.167 %	\$53		\$53	\$2	\$55
Fire Prevention	28,421	0.091 %	\$29		\$29	\$1	\$30
Chartered Admin							
Internal Auditor	91,882	0.295 %	\$93		\$93	\$3	\$96
Court Fees/Assessments	22,251	0.071 %	\$22		\$22	\$1	\$23
Health	11,273	0.036 %	\$11		\$11		\$11
Cooperative Extension	160,293	0.514 %	\$162		\$162	\$8	\$170
Downtown NID	3,683	0.012 %					
<b>Total</b>	<u>31,182,596</u>	<u>100.000 %</u>	<u>\$31,494</u>		<u>\$31,494</u>	<u>\$1,089</u>	<u>\$32,583</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	58,799	1.808 %	\$2,277		\$2,277	\$95	\$2,372
Regional Transportation	413,533	12.714 %	\$16,012		\$16,012	\$665	\$16,677
Quality of Life	159,010	4.889 %	\$6,157		\$6,157	\$256	\$6,413
Street Maintenance	78,470	2.413 %	\$3,038		\$3,038	\$126	\$3,164
Grant Fund	111,130	3.417 %	\$4,303		\$4,303	\$179	\$4,482
Water	304,683	9.368 %	\$11,797		\$11,797	\$490	\$12,287
Stormwater Drainage	5,400	0.166 %	\$209		\$209	\$9	\$218
Insurance Fund	99,258	3.052 %	\$3,843		\$3,843	\$160	\$4,003
Justice Court	105,404	3.241 %	\$4,081		\$4,081	\$170	\$4,251
Infrastructure Tax	14,780	0.454 %	\$572		\$572	\$24	\$596
Geographic Information Systems	14,830	0.456 %	\$574		\$574		\$574
Juvenile Probation	12,879	0.396 %	\$499		\$499	\$21	\$520
Carson City Transit	7,500	0.231 %	\$290		\$290	\$12	\$302
Public Defender	120,972	3.719 %	\$4,684		\$4,684	\$195	\$4,879
Human Resources	31,500	0.968 %	\$1,220		\$1,220		\$1,220
Information Technology	500,000	15.373 %	\$19,360		\$19,360		\$19,360
Investigations	18,966	0.583 %	\$734		\$734	\$31	\$765
Fire Operations	16,521	0.508 %	\$640		\$640	\$27	\$667
Juvenile Detention	46,027	1.415 %	\$1,782		\$1,782	\$74	\$1,856
Public Works	60,988	1.875 %	\$2,361		\$2,361	\$98	\$2,459
Parks Administration	22,000	0.676 %	\$852		\$852	\$35	\$887
Medical	7,500	0.231 %	\$290		\$290	\$12	\$302
Capital Projects	62,900	1.934 %	\$2,435		\$2,435	\$101	\$2,536
Building Permits	49,999	1.537 %	\$1,936		\$1,936	\$80	\$2,016
All Other	303,625	9.335 %	\$11,756		\$11,756	\$489	\$12,245
Redevelopment Revolving	7,000	0.215 %	\$271		\$271	\$11	\$282
Sewer Operation	616,260	18.947 %	\$23,861		\$23,861	\$992	\$24,853
Library Gift	2,575	0.079 %	\$102		\$102	\$3	\$105
<b>Total</b>	<b>3,252,509</b>	<b>100.000 %</b>	<b>\$125,936</b>		<b>\$125,936</b>	<b>\$4,355</b>	<b>\$130,291</b>

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

Source: Purchasing

**Purchasing  
Detail allocation of  
Mail**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	6	0.979 %	\$262		\$262		\$262
Clerk	3	0.489 %	\$131		\$131		\$131
Treasurer	5	0.816 %	\$218		\$218		\$218
Elections	2	0.326 %	\$87		\$87	\$3	\$90
Recorder	4	0.653 %	\$174		\$174		\$174
Assessor	8	1.305 %	\$349		\$349	\$14	\$363
District Attorney	21	3.426 %	\$916		\$916		\$916
City Manager	4	0.653 %	\$174		\$174		\$174
Finance	8	1.305 %	\$349		\$349		\$349
Human Resources	5	0.816 %	\$218		\$218		\$218
Information Technology	12	1.958 %	\$523		\$523		\$523
Planning	8	1.305 %	\$349		\$349	\$14	\$363
Sheriff Administration	5	0.816 %	\$218		\$218	\$8	\$226
Sheriff Operations	53	8.646 %	\$2,312		\$2,312	\$90	\$2,402
Sheriff General Services	6	0.979 %	\$262		\$262	\$10	\$272
Detention Facility	34	5.546 %	\$1,483		\$1,483	\$58	\$1,541
Dispatch	23	3.752 %	\$1,003		\$1,003	\$39	\$1,042
Trinet Grant	1	0.163 %	\$44		\$44	\$2	\$46
Fire Administration	5	0.816 %	\$218		\$218	\$8	\$226
Fire Operations	41	6.688 %	\$1,789		\$1,789	\$70	\$1,859
Fire Prevention	4	0.653 %	\$174		\$174	\$7	\$181
Juvenile Court	6	0.979 %	\$262		\$262	\$10	\$272
Juvenile Probation	13	2.121 %	\$567		\$567	\$22	\$589
Juvenile Detention	17	2.773 %	\$742		\$742	\$29	\$771
Justice Court	30	4.894 %	\$1,309		\$1,309	\$51	\$1,360
Alternative Sentencing	9	1.468 %	\$393		\$393	\$15	\$408
Parks Administration	7	1.142 %	\$305		\$305	\$12	\$317
Park Maintenance	12	1.958 %	\$523		\$523	\$20	\$543
Swimming Pool	3	0.489 %	\$131		\$131	\$5	\$136
Community Center	2	0.326 %	\$87		\$87	\$3	\$90
Sports	1	0.163 %	\$44		\$44	\$2	\$46
Library	13	2.121 %	\$567		\$567	\$22	\$589
Health Admin	32	5.220 %	\$1,396		\$1,396	\$54	\$1,450
Senior Citizens	3	0.489 %	\$131		\$131	\$5	\$136
Street Maintenance	23	3.752 %	\$1,003		\$1,003	\$39	\$1,042
Stormwater Drainage	7	1.142 %	\$305		\$305	\$12	\$317
Sewer Operation	22	3.589 %	\$960		\$960	\$37	\$997
Building Permits	3	0.489 %	\$131		\$131	\$5	\$136
Cemetery	1	0.163 %	\$44		\$44	\$2	\$46
Fleet Management	8	1.305 %	\$349		\$349	\$14	\$363
Workers Compensation Ins	1	0.163 %	\$44		\$44	\$2	\$46

Carson City, Nevada - Full Cost Allocation

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	4	0.653 %	\$174		\$174	\$7	\$181
Public Works	31	5.057 %	\$1,352		\$1,352	\$53	\$1,405
Landfill Administration	10	1.631 %	\$436		\$436	\$17	\$453
Investigations	16	2.610 %	\$698		\$698	\$27	\$725
Facilities Maintenance	11	1.794 %	\$480		\$480	\$19	\$499
Group Medical Insurance	1	0.163 %	\$44		\$44	\$2	\$46
Water	20	3.263 %	\$872		\$872	\$34	\$906
Welfare	7	1.142 %	\$305		\$305	\$12	\$317
Sub-Conservancy District	2	0.326 %	\$87		\$87	\$3	\$90
Tourism Authority	4	0.653 %	\$174		\$174	\$7	\$181
Ambulance	19	3.100 %	\$829		\$829	\$32	\$861
Pulbic Guardian	3	0.489 %	\$131		\$131	\$5	\$136
Chartered Admin	5	0.816 %	\$218		\$218	\$8	\$226
Quality of Life	4	0.653 %	\$174		\$174	\$7	\$181
Wildland Fire Management	1	0.163 %	\$44		\$44	\$2	\$46
Recreation	3	0.489 %	\$131		\$131	\$5	\$136
Commissary Fund	1	0.162 %	\$46		\$46	\$1	\$47
<b>Total</b>	<u>613</u>	<u>100.000 %</u>	<u>\$26,741</u>		<u>\$26,741</u>	<u>\$925</u>	<u>\$27,666</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	\$268	\$6		\$262
Clerk	\$143	\$12		\$131
Recorder	\$222	\$48		\$174
Public Safety Complex	\$191	\$191		
Treasurer	\$271	\$53		\$218
District Attorney	\$1,021	\$105		\$916
City Manager	\$256	\$82		\$174
Finance	\$427	\$78		\$349
Human Resources	\$1,506	\$68	\$1,220	\$218
Information Technology	\$20,604	\$721	\$19,360	\$523
Geographic Information Systems	\$736	\$162	\$574	
City Hall	\$94	\$94		
Internal Auditor	\$96	\$96		
Dispatch	\$1,193	\$151		\$1,042
Public Works	\$3,939	\$75	\$2,459	\$1,405
Facilities Maintenance	\$861	\$362		\$499
Elections	\$158	\$68		\$90
Pulbic Guardian	\$141	\$5		\$136
Assessor	\$386	\$23		\$363
Public Defender	\$6,498	\$1,619	\$4,879	
Central Services	\$730	\$730		
Northgate	\$28	\$28		
Welfare	\$501	\$184		\$317
SART	\$6	\$6		
Planning	\$412	\$49		\$363
Business License	\$8	\$8		
Chartered Admin	\$226			\$226
Sheriff Administration	\$781	\$555		\$226
Investigations	\$1,772	\$282	\$765	\$725
Sheriff Operations	\$2,802	\$400		\$2,402
Sheriff General Services	\$327	\$55		\$272
Detention Facility	\$1,981	\$440		\$1,541
Trinet Grant	\$51	\$5		\$46
Fire Administration	\$273	\$47		\$226
Fire Operations	\$2,979	\$453	\$667	\$1,859
Fire Prevention	\$211	\$30		\$181
Fire Training	\$280	\$99		\$181
Emergency Management	\$22	\$22		
Wildland Fire Management	\$229	\$183		\$46
Juvenile Court	\$316	\$44		\$272
Court Fees/Assessments	\$23	\$23		

**Purchasing  
Departmental Cost  
Allocation Summary**

	<u>Total</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>	<u>Mail</u>
Juvenile Probation	\$1,256	\$147	\$520	\$589
Juvenile Detention	\$2,728	\$101	\$1,856	\$771
Justice Court	\$2,014	\$654		\$1,360
Alternative Sentencing	\$565	\$157		\$408
Justice Court	\$4,705	\$454	\$4,251	
Parks Administration	\$1,274	\$70	\$887	\$317
Park Maintenance	\$896	\$353		\$543
Grants, Gifts, Donations	\$12	\$12		
Youth Sports Assoc	\$55	\$55		
Multi Purp Athletic Ctr	\$84	\$84		
Swimming Pool	\$312	\$176		\$136
Community Center	\$215	\$125		\$90
Recreation	\$183	\$47		\$136
Ice Rink	\$48	\$48		
Sports	\$218	\$172		\$46
Library	\$1,027	\$438		\$589
Health Admin	\$1,584	\$134		\$1,450
Landfill Administration	\$3,699	\$874	\$2,372	\$453
Medical	\$650	\$348	\$302	
Environmental Health	\$5	\$5		
Health	\$11	\$11		
Animal Services	\$744	\$744		
Cooperative Extension	\$170	\$170		
Supplemental Indigent	\$1,079	\$1,079		
Capital Projects	\$2,673	\$137	\$2,536	
Senior Citizens	\$227	\$91		\$136
Carson City Transit	\$1,333	\$1,031	\$302	
Library Gift	\$219	\$114	\$105	
Administrative Assessment	\$51	\$51		
Traffic/Transportation	\$3	\$3		
Regional Transportation	\$16,808	\$131	\$16,677	
V&T Spec. Infrastructure				
Quality of Life	\$6,821	\$227	\$6,413	\$181
Street Maintenance	\$6,484	\$2,278	\$3,164	\$1,042
Infrastructure Tax	\$603	\$7	\$596	
Grant Fund	\$5,113	\$631	\$4,482	
Commissary Fund	\$166	\$119		\$47
911 Surcharge	\$159	\$159		
Ambulance	\$1,296	\$435		\$861
Stormwater Drainage	\$637	\$102	\$218	\$317
Sewer Operation	\$27,924	\$2,074	\$24,853	\$997

**Purchasing  
Departmental Cost  
Allocation Summary**

	<u>Total</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>	<u>Mail</u>
Water	\$17,186	\$3,993	\$12,287	\$906
Building Permits	\$2,974	\$822	\$2,016	\$136
Cemetery	\$76	\$30		\$46
Fleet Management	\$851	\$488		\$363
Group Medical Insurance	\$1,329	\$1,283		\$46
Workers Compensation Ins	\$1,040	\$994		\$46
Insurance Fund	\$6,065	\$2,062	\$4,003	
Redevelopment	\$89	\$89		
Redevelopment Revolving	\$545	\$263	\$282	
Tourism Authority	\$820	\$639		\$181
Tricounty Railway	\$201	\$201		
Sub-Conservancy District	\$90			\$90
Downtown NID				
Controller Trust Fund	\$9	\$9		
All Other	\$12,245		\$12,245	
Total	\$190,540	\$32,583	\$130,291	\$27,666

**SCHEDULE 15.01**

**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>
	\$90,057			\$90,057
Allocated additions:				
1010100 - Board of Supervisors	\$217	\$268	\$485	
1010600 - City Manager	\$650	\$53	\$703	
1010701 - Finance	\$850	\$90	\$940	
1010720 - Purchasing	\$91	\$3	\$94	
1010800 - Internal Auditor		\$99	\$99	
Total allocated additions:	<u>\$1,808</u>	<u>\$513</u>	<u>\$2,321</u>	<u>\$2,321</u>
Total to be allocated	<u>\$91,865</u>	<u>\$513</u>		<u>\$92,378</u>

City Hall  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Utilities</u>	<u>Common Costs</u>
<b><u>Other Expense and Cost</u></b>				
SALARIES & WAGES				
FRINGE BENEFITS				
<b><u>Other Expense and Cost</u></b>				
OFFICE SUPPLIES	\$3,742			\$3,742
POWER	\$32,377		\$32,377	
HEATING	\$11,164		\$11,164	
R&M SERVICES	\$42,774			\$42,774
Departmental Expenditures	\$90,057		\$43,541	\$46,516
Additions: 1st				
Other	\$1,808	\$1,808		
Functional Cost	\$91,865	\$1,808	\$43,541	\$46,516
Reallocate Admin		(\$1,808)	\$874	\$934
Allocable Costs	\$91,865		\$44,415	\$47,450
<b>1st Allocation</b>	<b>\$91,865</b>		<b>\$44,415</b>	<b>\$47,450</b>
Additions: 2nd				
Other	\$513	\$513		
Functional Cost	\$513	\$513		
Reallocate Admin		(\$513)	\$248	\$265
Allocable Costs	\$513		\$248	\$265
<b>2nd Allocation</b>	<b>\$513</b>		<b>\$248</b>	<b>\$265</b>
<b>Total allocated</b>	<b>\$92,378</b>		<b>\$44,663</b>	<b>\$47,715</b>

**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 %	\$2,123		\$2,123		\$2,123
Treasurer	1,882	12.831 %	\$5,699		\$5,699		\$5,699
Assessor	1,412	9.626 %	\$4,276		\$4,276	\$161	\$4,437
City Manager	3,279	22.355 %	\$9,929		\$9,929		\$9,929
Finance	1,548	10.554 %	\$4,687		\$4,687		\$4,687
Human Resources	3,052	20.807 %	\$9,242		\$9,242		\$9,242
Information Technology	2,027	13.819 %	\$6,138		\$6,138		\$6,138
Internal Auditor	142	0.968 %	\$430		\$430	\$16	\$446
Group Medical Insurance	164	1.118 %	\$497		\$497	\$19	\$516
Workers Compensation Ins	461	3.143 %	\$1,394		\$1,394	\$52	\$1,446
<b>Total</b>	<u>14,668</u>	<u>100.000 %</u>	<u>\$44,415</u>		<u>\$44,415</u>	<u>\$248</u>	<u>\$44,663</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	6	10.714 %	\$5,084		\$5,084		\$5,084
Treasurer	5	8.929 %	\$4,237		\$4,237		\$4,237
Assessor	8	14.286 %	\$6,779		\$6,779	\$133	\$6,912
City Manager	4	7.143 %	\$3,389		\$3,389		\$3,389
Finance	8	14.286 %	\$6,779		\$6,779		\$6,779
Human Resources	5	8.929 %	\$4,237		\$4,237		\$4,237
Information Technology	12	21.429 %	\$10,168		\$10,168		\$10,168
Workers Compensation Ins	1	1.786 %	\$847		\$847	\$17	\$864
Welfare	7	12.498 %	\$5,930		\$5,930	\$115	\$6,045
<b>Total</b>	<u>56</u>	<u>100.000 %</u>	<u>\$47,450</u>		<u>\$47,450</u>	<u>\$265</u>	<u>\$47,715</u>

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

Source: Human Resources

Carson City, Nevada - Full Cost Allocation

City Hall  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Utilities</u>	<u>Common Costs</u>
Board of Supervisors	\$7,207	\$2,123	\$5,084
Treasurer	\$9,936	\$5,699	\$4,237
City Manager	\$13,318	\$9,929	\$3,389
Finance	\$11,466	\$4,687	\$6,779
Human Resources	\$13,479	\$9,242	\$4,237
Information Technology	\$16,306	\$6,138	\$10,168
Internal Auditor	\$446	\$446	
Assessor	\$11,349	\$4,437	\$6,912
Welfare	\$6,045		\$6,045
Group Medical Insurance	\$516	\$516	
Workers Compensation Ins	\$2,310	\$1,446	\$864
Total	\$92,378	\$44,663	\$47,715

**SCHEDULE 16.01**

**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>
	\$91,882			\$91,882
Allocated additions:				
1 - Building Charge	\$522		\$522	
1010100 - Board of Supervisors	\$221	\$273	\$494	
1010212 - Clerk	\$11,862	\$3,373	\$15,235	
1010600 - City Manager	\$663	\$54	\$717	
1010701 - Finance	\$869	\$92	\$961	
1010720 - Purchasing	\$93	\$3	\$96	
1010730 - City Hall	\$430	\$16	\$446	
1015034 - Facilities Maintenance		\$838	\$838	
Total allocated additions:	<u>\$14,660</u>	<u>\$4,649</u>	<u>\$19,309</u>	<u>\$19,309</u>
Total to be allocated	<u><b>\$106,542</b></u>	<u><b>\$4,649</b></u>		<u><b>\$111,191</b></u>

Internal Auditor  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Internal Audit</u>
<b><u>Other Expense and Cost</u></b>			
SALARIES & WAGES			
FRINGE BENEFITS			
<b><u>Other Expense and Cost</u></b>			
SERVICES & SUPPLIES	\$91,882		\$91,882
Departmental Expenditures	\$91,882		\$91,882
 Additions: 1st			
Other	\$14,660	\$14,660	
Functional Cost	\$106,542	\$14,660	\$91,882
Reallocate Admin		(\$14,660)	\$14,660
Allocable Costs	\$106,542		\$106,542
<b>1st Allocation</b>	<b>\$106,542</b>		<b>\$106,542</b>
 Additions: 2nd			
Other	\$4,649	\$4,649	
Functional Cost	\$4,649	\$4,649	
Reallocate Admin		(\$4,649)	\$4,649
Allocable Costs	\$4,649		\$4,649
<b>2nd Allocation</b>	<b>\$4,649</b>		<b>\$4,649</b>
 <b>Total allocated</b>	<b>\$111,191</b>		<b>\$111,191</b>



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>
Board of Supervisors	230,086	0.238 %	\$253		\$253		\$253
Clerk	282,041	0.291 %	\$311		\$311		\$311
Recorder	544,731	0.563 %	\$600		\$600		\$600
Public Safety Complex	188,919	0.195 %	\$208		\$208		\$208
Elections	256,631	0.265 %	\$283		\$283	\$13	\$296
Treasurer	495,566	0.512 %	\$546		\$546		\$546
Assessor	731,066	0.755 %	\$805		\$805	\$38	\$843
District Attorney	2,431,194	2.512 %	\$2,677		\$2,677		\$2,677
City Manager	560,900	0.580 %	\$618		\$618		\$618
Public Defender	1,546,150	1.598 %	\$1,702		\$1,702	\$81	\$1,783
Central Services	696,790	0.720 %	\$767		\$767	\$37	\$804
Finance	757,469	0.783 %	\$834		\$834		\$834
Human Resources	351,301	0.363 %	\$387		\$387		\$387
Information Technology	1,814,419	1.875 %	\$1,998		\$1,998		\$1,998
Geographic Information Systems	160,395	0.166 %	\$177		\$177		\$177
Purchasing	124,238	0.128 %	\$137		\$137		\$137
City Hall	90,057	0.093 %	\$99		\$99		\$99
Welfare	336,728	0.348 %	\$371		\$371	\$18	\$389
Planning	645,701	0.667 %	\$711		\$711	\$34	\$745
Business License	104,133	0.108 %	\$115		\$115	\$5	\$120
Sheriff Administration	1,029,919	1.064 %	\$1,134		\$1,134	\$54	\$1,188
Sheriff Operations	6,399,020	6.613 %	\$7,045		\$7,045	\$335	\$7,380
Sheriff General Services	572,255	0.591 %	\$630		\$630	\$30	\$660
Detention Facility	4,304,721	4.448 %	\$4,739		\$4,739	\$226	\$4,965
Dispatch	1,871,512	1.934 %	\$2,060		\$2,060	\$98	\$2,158
Trinet Grant	57,965	0.060 %	\$64		\$64	\$3	\$67
Fire Administration	495,687	0.512 %	\$546		\$546	\$26	\$572
Fire Operations	7,639,952	7.895 %	\$8,411		\$8,411	\$400	\$8,811
Fire Prevention	435,629	0.450 %	\$480		\$480	\$23	\$503
Fire Training	307,869	0.318 %	\$339		\$339	\$16	\$355
Emergency Management	327,994	0.339 %	\$361		\$361	\$17	\$378
Public Works	2,129,275	2.200 %	\$2,344		\$2,344	\$112	\$2,456
Juvenile Court	599,963	0.620 %	\$661		\$661	\$31	\$692
Juvenile Probation	1,512,782	1.563 %	\$1,666		\$1,666	\$79	\$1,745
Juvenile Detention	1,528,123	1.579 %	\$1,682		\$1,682	\$80	\$1,762
Justice Court	4,031,445	4.166 %	\$4,438		\$4,438	\$211	\$4,649
Alternative Sentencing	1,196,530	1.236 %	\$1,317		\$1,317	\$63	\$1,380
Parks Administration	687,614	0.711 %	\$757		\$757	\$36	\$793
Park Maintenance	1,080,344	1.116 %	\$1,189		\$1,189	\$57	\$1,246
Grants, Gifts, Donations	63,425	0.066 %	\$70		\$70	\$3	\$73
Swimming Pool	638,277	0.660 %	\$703		\$703	\$33	\$736

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	323,959	0.335 %	\$357		\$357	\$17	\$374
Recreation	402,071	0.415 %	\$443		\$443	\$21	\$464
Sports	370,798	0.383 %	\$408		\$408	\$19	\$427
Library	1,631,934	1.686 %	\$1,797		\$1,797	\$85	\$1,882
Health Admin	491,422	0.508 %	\$541		\$541	\$26	\$567
Landfill Administration	1,706,197	1.763 %	\$1,878		\$1,878	\$89	\$1,967
Animal Services	710,841	0.735 %	\$783		\$783	\$37	\$820
Cooperative Extension	173,596	0.179 %	\$191		\$191	\$9	\$200
Supplemental Indigent	1,133,657	1.171 %	\$1,248		\$1,248	\$59	\$1,307
Senior Citizens	439,489	0.454 %	\$484		\$484	\$23	\$507
Carson City Transit	1,041,454	1.076 %	\$1,147		\$1,147	\$55	\$1,202
Library Gift	116,872	0.121 %	\$129		\$129	\$6	\$135
Administrative Assessment	48,958	0.051 %	\$54		\$54	\$3	\$57
Traffic/Transportation	50,539	0.052 %	\$56		\$56	\$3	\$59
Regional Transportation	298,457	0.308 %	\$329		\$329	\$16	\$345
Quality of Life	658,513	0.680 %	\$725		\$725	\$34	\$759
Street Maintenance	4,210,111	4.351 %	\$4,635		\$4,635	\$221	\$4,856
Grant Fund	3,296,318	3.406 %	\$3,629		\$3,629	\$173	\$3,802
Commissary Fund	185,796	0.192 %	\$205		\$205	\$10	\$215
Ambulance	3,047,299	3.149 %	\$3,355		\$3,355	\$160	\$3,515
Stormwater Drainage	212,577	0.220 %	\$234		\$234	\$11	\$245
Sewer Operation	4,255,117	4.397 %	\$4,685		\$4,685	\$223	\$4,908
Water	6,308,747	6.519 %	\$6,946		\$6,946	\$331	\$7,277
Building Permits	850,030	0.878 %	\$936		\$936	\$45	\$981
Cemetery	192,701	0.199 %	\$212		\$212	\$10	\$222
Fleet Management	1,239,776	1.281 %	\$1,365		\$1,365	\$65	\$1,430
Group Medical Insurance	1,497,199	1.547 %	\$1,648		\$1,648	\$78	\$1,726
Workers Compensation Ins	1,034,684	1.069 %	\$1,139		\$1,139	\$54	\$1,193
Insurance Fund	2,069,098	2.138 %	\$2,278		\$2,278	\$108	\$2,386
Redevelopment	206,957	0.214 %	\$228		\$228	\$11	\$239
Redevelopment Revolving	251,195	0.260 %	\$277		\$277	\$13	\$290
Tourism Authority	1,172,718	1.212 %	\$1,291		\$1,291	\$61	\$1,352
Tricounty Railway	191,977	0.198 %	\$211		\$211	\$10	\$221
Sub-Conservancy District	518,616	0.536 %	\$571		\$571	\$27	\$598
Controller Trust Fund	8,902	0.009 %	\$10		\$10		\$10
Medical	438,899	0.454 %	\$483		\$483	\$23	\$506
Environmental Health	247,576	0.256 %	\$273		\$273	\$13	\$286
Investigations	2,260,785	2.336 %	\$2,489		\$2,489	\$118	\$2,607
Justice Court	434,655	0.449 %	\$479		\$479	\$23	\$502
Ice Rink	92,080	0.095 %	\$101		\$101	\$5	\$106
Northgate	26,693	0.028 %	\$29		\$29	\$1	\$30

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	130,207	0.135 %	\$143		\$143	\$7	\$150
911 Surcharge	151,725	0.157 %	\$167		\$167	\$8	\$175
Wildland Fire Management	311,224	0.322 %	\$343		\$343	\$16	\$359
Facilities Maintenance	1,375,946	1.422 %	\$1,515		\$1,515	\$72	\$1,587
Pulbic Guardian	218,296	0.226 %	\$240		\$240	\$11	\$251
Chartered Admin	1,005,766	1.039 %	\$1,107		\$1,107	\$53	\$1,160
V&T Spec. Infrastructure	292						
Infrastructure Tax	6,496	0.007 %	\$7		\$7		\$7
Multi Purp Athletic Ctr	131,393	0.136 %	\$145		\$145	\$7	\$152
SART	19,867	0.021 %	\$22		\$22	\$1	\$23
Youth Sports Assoc	79,419	0.082 %	\$87		\$87	\$4	\$91
Court Fees/Assessments	22,251	0.023 %	\$24		\$24	\$1	\$25
Health	206,892	0.214 %	\$228		\$228	\$14	\$242
Downtown NID	3,683	0.005 %					
Total	<u>96,771,536</u>	<u>100.000 %</u>	<u>\$106,542</u>		<u>\$106,542</u>	<u>\$4,649</u>	<u>\$111,191</u>

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

Source: General Ledger

Internal Auditor  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Internal Audit</u>
Board of Supervisors	\$253	\$253
Clerk	\$311	\$311
Recorder	\$600	\$600
Public Safety Complex	\$208	\$208
Treasurer	\$546	\$546
District Attorney	\$2,677	\$2,677
City Manager	\$618	\$618
Finance	\$834	\$834
Human Resources	\$387	\$387
Information Technology	\$1,998	\$1,998
Geographic Information Systems	\$177	\$177
Purchasing	\$137	\$137
City Hall	\$99	\$99
Dispatch	\$2,158	\$2,158
Public Works	\$2,456	\$2,456
Facilities Maintenance	\$1,587	\$1,587
Elections	\$296	\$296
Pulbic Guardian	\$251	\$251
Assessor	\$843	\$843
Public Defender	\$1,783	\$1,783
Central Services	\$804	\$804
Northgate	\$30	\$30
Welfare	\$389	\$389
SART	\$23	\$23
Planning	\$745	\$745
Business License	\$120	\$120
Chartered Admin	\$1,160	\$1,160
Sheriff Administration	\$1,188	\$1,188
Investigations	\$2,607	\$2,607
Sheriff Operations	\$7,380	\$7,380
Sheriff General Services	\$660	\$660
Detention Facility	\$4,965	\$4,965
Trinet Grant	\$67	\$67
Fire Administration	\$572	\$572
Fire Operations	\$8,811	\$8,811
Fire Prevention	\$503	\$503
Fire Training	\$355	\$355
Emergency Management	\$378	\$378
Wildland Fire Management	\$359	\$359
Juvenile Court	\$692	\$692
Court Fees/Assessments	\$25	\$25
Juvenile Probation	\$1,745	\$1,745

Internal Auditor  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Internal Audit</u>
Juvenile Detention	\$1,762	\$1,762
Justice Court	\$4,649	\$4,649
Alternative Sentencing Justice Court	\$1,380	\$1,380
Parks Administration	\$502	\$502
Park Maintenance	\$793	\$793
Grants, Gifts, Donations	\$1,246	\$1,246
Youth Sports Assoc	\$73	\$73
Multi Purp Athletic Ctr	\$91	\$91
Swimming Pool	\$152	\$152
Community Center	\$736	\$736
Recreation	\$374	\$374
Ice Rink	\$464	\$464
Sports	\$106	\$106
Library	\$427	\$427
Health Admin	\$1,882	\$1,882
Landfill Administration	\$567	\$567
Medical	\$1,967	\$1,967
Environmental Health Health	\$506	\$506
Animal Services	\$286	\$286
Cooperative Extension	\$242	\$242
Supplemental Indigent	\$820	\$820
Capital Projects	\$200	\$200
Senior Citizens	\$1,307	\$1,307
Carson City Transit	\$150	\$150
Library Gift	\$507	\$507
Administrative Assessment	\$1,202	\$1,202
Traffic/Transportation	\$135	\$135
Regional Transportation	\$57	\$57
V&T Spec. Infrastructure	\$59	\$59
Quality of Life	\$345	\$345
Street Maintenance	\$759	\$759
Infrastructure Tax	\$4,856	\$4,856
Grant Fund	\$7	\$7
Commissary Fund	\$3,802	\$3,802
911 Surcharge	\$215	\$215
Ambulance	\$175	\$175
Stormwater Drainage	\$3,515	\$3,515
Sewer Operation	\$245	\$245
Water	\$4,908	\$4,908
Building Permits	\$7,277	\$7,277
	\$981	\$981

Internal Auditor  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Internal Audit</u>
Cemetery	\$222	\$222
Fleet Management	\$1,430	\$1,430
Group Medical Insurance	\$1,726	\$1,726
Workers Compensation Ins	\$1,193	\$1,193
Insurance Fund	\$2,386	\$2,386
Redevelopment	\$239	\$239
Redevelopment Revolving	\$290	\$290
Tourism Authority	\$1,352	\$1,352
Tricounty Railway	\$221	\$221
Sub-Conservancy District	\$598	\$598
Downtown NID		
Controller Trust Fund	\$10	\$10
Total	<u>\$111,191</u>	<u>\$111,191</u>

**SCHEDULE 17.01**

**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>
	\$1,871,512			\$1,871,512
Allocated additions:				
1 - Building Charge	\$12,668		\$12,668	
2 - Equipment Charge	\$18,717		\$18,717	
1010100 - Board of Supervisors	\$4,506	\$5,564	\$10,070	
1010600 - City Manager	\$13,512	\$1,110	\$14,622	
1010701 - Finance	\$12,208	\$1,237	\$13,445	
1010705 - Human Resources	\$1,791	\$202	\$1,993	
1010710 - Information Technology	\$32,522	\$1,097	\$33,619	
1010715 - Geographic Information Systems	\$24,518	\$247	\$24,765	
1010720 - Purchasing	\$1,149	\$44	\$1,193	
1010800 - Internal Auditor	\$2,060	\$98	\$2,158	
1015034 - Facilities Maintenance		\$20,709	\$20,709	
Total allocated additions:	<u>\$123,651</u>	<u>\$30,308</u>	<u>\$153,959</u>	<u>\$153,959</u>
Total to be allocated	<u><b>\$1,995,163</b></u>	<u><b>\$30,308</b></u>		<u><b>\$2,025,471</b></u>



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

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Dispatch</u>
<b><u>Wages &amp; Benefits</u></b>			
SALARIES & WAGES	\$1,244,313		\$1,244,313
FRINGE BENEFITS	\$482,357		\$482,357
<b><u>Other Expense and Cost</u></b>			
SERVICES & SUPPLIES	\$144,842		\$144,842
Departmental Expenditures	\$1,871,512		\$1,871,512
Additions: 1st			
Other	\$123,651	\$123,651	
Functional Cost	\$1,995,163	\$123,651	\$1,871,512
Reallocate Admin		(\$123,651)	\$123,651
Allocable Costs	\$1,995,163		\$1,995,163
<b>1st Allocation</b>	<b>\$1,995,163</b>		<b>\$1,995,163</b>
Additions: 2nd			
Other	\$30,308	\$30,308	
Functional Cost	\$30,308	\$30,308	
Reallocate Admin		(\$30,308)	\$30,308
Allocable Costs	\$30,308		\$30,308
<b>2nd Allocation</b>	<b>\$30,308</b>		<b>\$30,308</b>
<b>Total allocated</b>	<b>\$2,025,471</b>		<b>\$2,025,471</b>

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	94,788	86.639 %	\$1,728,584		\$1,728,584	\$26,258	\$1,754,842
Ambulance	9,472	8.658 %	\$172,734		\$172,734	\$2,624	\$175,358
All Other	3,934	3.596 %	\$71,742		\$71,742	\$1,090	\$72,832
Fire Operations	1,212	1.107 %	\$22,103		\$22,103	\$336	\$22,439
<b>Total</b>	<b>109,406</b>	<b>100.000 %</b>	<b>\$1,995,163</b>		<b>\$1,995,163</b>	<b>\$30,308</b>	<b>\$2,025,471</b>

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

Source: Dispatch - Jack Freer

**Dispatch  
Departmental Cost  
Allocation Summary**

	<u><b>Total</b></u>	<u><b>Dispatch</b></u>
Sheriff Operations	\$1,754,842	\$1,754,842
Fire Operations	\$22,439	\$22,439
Ambulance	\$175,358	\$175,358
All Other	\$72,832	\$72,832
Total	<u>\$2,025,471</u>	<u>\$2,025,471</u>

**SCHEDULE 18.01**

**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 review, 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:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$2,129,275			\$2,129,275
Allocated additions:				
1 - Building Charge	\$2,334	\$39	\$2,373	
2 - Equipment Charge	\$4,600		\$4,600	
1010100 - Board of Supervisors	\$5,127	\$6,330	\$11,457	
1010500 - District Attorney	\$65,951	\$4,321	\$70,272	
1010600 - City Manager	\$15,373	\$1,263	\$16,636	
1010701 - Finance	\$13,755	\$1,389	\$15,144	
1010705 - Human Resources	\$3,616	\$409	\$4,025	
1010710 - Information Technology	\$17,691	\$533	\$18,224	
1010720 - Purchasing	\$3,785	\$154	\$3,939	
1010800 - Internal Auditor	\$2,344	\$112	\$2,456	
1015034 - Facilities Maintenance		\$39,262	\$39,262	
Total allocated additions:	<u>\$134,576</u>	<u>\$53,812</u>	<u>\$188,388</u>	<u>\$188,388</u>
Departmental cost adjustments:				
SALARIES - DIRECT BILL	\$479,919			
Total departmental cost adjustments:	<u>\$479,919</u>			<u>\$479,919</u>
Total to be allocated	<u><u>\$2,743,770</u></u>	<u><u>\$53,812</u></u>		<u><u>\$2,797,582</u></u>

Carson City, Nevada - Full Cost Allocation

Public Works  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>General Fund Support</u>	<u>Departmental Support</u>
<b><u>Wages &amp; Benefits</u></b>				
SALARIES & WAGES	\$1,214,720		\$37,413	\$1,177,307
FRINGE BENEFITS	\$843,472		\$25,979	\$817,493
<b><u>Other Expense and Cost</u></b>				
SERVICES & SUPPLIES	\$71,083		\$2,189	\$68,894
Departmental Expenditures	\$2,129,275		\$65,581	\$2,063,694
<b><u>Cost Adjustments</u></b>				
SALARIES - DIRECT BILL	\$479,919		\$14,782	\$465,137
Additions: 1st				
Other	\$134,576	\$134,576		
Functional Cost	\$2,743,770	\$134,576	\$80,363	\$2,528,831
Reallocate Admin		(\$134,576)	\$4,145	\$130,431
Allocable Costs	\$2,743,770		\$84,508	\$2,659,262
Unallocated	(\$84,508)		(\$84,508)	
<b>1st Allocation</b>	<b>\$2,659,262</b>			<b>\$2,659,262</b>
Additions: 2nd				
Other	\$53,812	\$53,812		
Functional Cost	\$53,812	\$53,812		
Reallocate Admin		(\$53,812)	\$1,657	\$52,155
Allocable Costs	\$53,812		\$1,657	\$52,155
Unallocated	(\$1,657)		(\$1,657)	
<b>2nd Allocation</b>	<b>\$52,155</b>			<b>\$52,155</b>
<b>Total allocated</b>	<b>\$2,711,417</b>			<b>\$2,711,417</b>

**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	1,862	19.210 %	\$510,837	(\$50,752)	\$460,085	\$10,019	\$470,104
Sewer Operation	4,107	42.371 %	\$1,126,750	(\$50,752)	\$1,075,998	\$22,098	\$1,098,096
Street Maintenance	182	1.878 %	\$49,931		\$49,931	\$979	\$50,910
Regional Transportation	1,425	14.701 %	\$390,947	(\$259,578)	\$131,369	\$7,667	\$139,036
Landfill Administration	289	2.982 %	\$79,287	(\$480)	\$78,807	\$1,555	\$80,362
Stormwater Drainage	652	6.727 %	\$178,875		\$178,875	\$3,508	\$182,383
Fleet Management	91	0.939 %	\$24,966		\$24,966	\$490	\$25,456
Building Permits	518	5.344 %	\$142,113		\$142,113	\$2,787	\$144,900
Carson City Transit	219	2.259 %	\$60,082	(\$53,091)	\$6,991	\$1,178	\$8,169
Quality of Life	79	0.815 %	\$21,674		\$21,674	\$425	\$22,099
Grant Fund	269	2.774 %	\$73,800	(\$65,266)	\$8,534	\$1,449	\$9,983
Subtotal	9,693	100.000 %	\$2,659,262	(\$479,919)	\$2,179,343	\$52,155	\$2,231,498
Direct Billed				\$479,919	\$479,919		\$479,919
Total	9,693	100.000 %	\$2,659,262	\$0	\$2,659,262	\$52,155	\$2,711,417

(A) Alloc basis: Salary Support by Fund

Source: Public Works Salary & Wage

Carson City, Nevada - Full Cost Allocation

Public Works  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Departmental Support</u>
Landfill Administration	\$80,362	\$80,362
Carson City Transit	\$8,169	\$8,169
Regional Transportation	\$139,036	\$139,036
Quality of Life	\$22,099	\$22,099
Street Maintenance	\$50,910	\$50,910
Grant Fund	\$9,983	\$9,983
Stormwater Drainage	\$182,383	\$182,383
Sewer Operation	\$1,098,096	\$1,098,096
Water	\$470,104	\$470,104
Building Permits	\$144,900	\$144,900
Fleet Management	\$25,456	\$25,456
Subtotal	\$2,231,498	\$2,231,498
Direct Billed	\$479,919	\$479,919
Total	<u>\$2,711,417</u>	<u>\$2,711,417</u>



**SCHEDULE 19.01**

**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>
	\$1,375,946			\$1,375,946
Allocated additions:				
2 - Equipment Charge	\$5,798		\$5,798	
1010100 - Board of Supervisors	\$3,313	\$4,090	\$7,403	
1010600 - City Manager	\$9,934	\$816	\$10,750	
1010701 - Finance	\$9,200	\$939	\$10,139	
1010705 - Human Resources	\$788	\$89	\$877	
1010710 - Information Technology	\$25,720	\$893	\$26,613	
1010720 - Purchasing	\$829	\$32	\$861	
1010800 - Internal Auditor	\$1,515	\$72	\$1,587	
Total allocated additions:	<u>\$57,097</u>	<u>\$6,931</u>	<u>\$64,028</u>	<u>\$64,028</u>
Total to be allocated	<u><b>\$1,433,043</b></u>	<u><b>\$6,931</b></u>		<u><b>\$1,439,974</b></u>

Carson City, Nevada - Full Cost Allocation

Facilities Maintenance  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>City Hall</u>	<u>Public Safety</u>	<u>Direct Maintenance Support</u>	<u>Custodial Services</u>
<b><u>Wages &amp; Benefits</u></b>						
SALARIES & WAGES	\$714,666		\$32,664	\$45,815	\$351,151	\$285,036
FRINGE BENEFITS	\$315,887		\$14,437	\$20,250	\$155,211	\$125,989
<b><u>Other Expense and Cost</u></b>						
SERVICES & SUPPLIES	\$30,938		\$1,414	\$1,983	\$15,201	\$12,340
BUILDING REPAIR & MAINT	\$146,806		\$11,172	\$15,664	\$119,970	
CUSTODIAL SUPPLIES	\$38,693					\$38,693
CONTRACTUAL SERVICES	\$128,956				\$128,956	
Departmental Expenditures	\$1,375,946		\$59,687	\$83,712	\$770,489	\$462,058
Additions: 1st						
Other	\$57,097	\$57,097				
Functional Cost	\$1,433,043	\$57,097	\$59,687	\$83,712	\$770,489	\$462,058
Reallocate Admin		(\$57,097)	\$2,477	\$3,474	\$31,973	\$19,173
Allocable Costs	\$1,433,043		\$62,164	\$87,186	\$802,462	\$481,231
<b>1st Allocation</b>	<b>\$1,433,043</b>		<b>\$62,164</b>	<b>\$87,186</b>	<b>\$802,462</b>	<b>\$481,231</b>
Additions: 2nd						
Other	\$6,931	\$6,931				
Functional Cost	\$6,931	\$6,931				
Reallocate Admin		(\$6,931)	\$301	\$422	\$3,881	\$2,327
Allocable Costs	\$6,931		\$301	\$422	\$3,881	\$2,327
<b>2nd Allocation</b>	<b>\$6,931</b>		<b>\$301</b>	<b>\$422</b>	<b>\$3,881</b>	<b>\$2,327</b>
<b>Total allocated</b>	<b>\$1,439,974</b>		<b>\$62,465</b>	<b>\$87,608</b>	<b>\$806,343</b>	<b>\$483,558</b>

Facilities Maintenance  
Detail allocation of  
City Hall

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	701	4.779 %	\$2,971		\$2,971		\$2,971
Treasurer	1,882	12.831 %	\$7,976		\$7,976		\$7,976
Assessor	1,412	9.626 %	\$5,984		\$5,984	\$209	\$6,193
City Manager	3,279	22.355 %	\$13,897		\$13,897		\$13,897
Finance	1,548	10.554 %	\$6,561		\$6,561		\$6,561
Human Resources	3,052	20.807 %	\$12,935		\$12,935		\$12,935
Information Technology	2,027	13.819 %	\$8,591		\$8,591		\$8,591
Internal Auditor	142	0.968 %	\$602		\$602		\$602
Group Medical Insurance	164	1.118 %	\$695		\$695	\$24	\$719
Workers Compensation Ins	461	3.143 %	\$1,952		\$1,952	\$68	\$2,020
<b>Total</b>	<u>14,668</u>	<u>100.000 %</u>	<u>\$62,164</u>		<u>\$62,164</u>	<u>\$301</u>	<u>\$62,465</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 %	\$13,690		\$13,690		\$13,690
Collections	336	0.648 %	\$565		\$565	\$4	\$569
District Attorney	7,358	14.181 %	\$12,364		\$12,364		\$12,364
Detention Facility	5,590	10.774 %	\$9,393		\$9,393	\$65	\$9,458
Justice Court	30,454	58.695 %	\$51,174		\$51,174	\$353	\$51,527
Total	51,885	100.000 %	\$87,186		\$87,186	\$422	\$87,608

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

Source: Facilities Maintenance

**Facilities Maintenance**  
**Detail allocation of**  
**Direct Maintenance Support**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Animal Services	99	0.837 %	\$6,713		\$6,713	\$35	\$6,748
Swimming Pool	713	6.025 %	\$48,348		\$48,348	\$251	\$48,599
Multi Purp Athletic Ctr	80	0.676 %	\$5,425		\$5,425	\$28	\$5,453
Community Center	320	2.704 %	\$21,699		\$21,699	\$113	\$21,812
Fire Administration	1,081	9.135 %	\$73,302		\$73,302	\$381	\$73,683
Health Admin	471	3.980 %	\$31,938		\$31,938	\$166	\$32,104
Juvenile Detention	365	3.084 %	\$24,751		\$24,751	\$129	\$24,880
Parks Administration	1,529	12.920 %	\$103,681		\$103,681	\$538	\$104,219
Library	434	3.667 %	\$29,429		\$29,429	\$153	\$29,582
Dispatch	232	1.960 %	\$15,732		\$15,732		\$15,732
Detention Facility	832	7.031 %	\$56,418		\$56,418	\$293	\$56,711
Fleet Management	171	1.445 %	\$11,595		\$11,595	\$60	\$11,655
Senior Citizens	506	4.276 %	\$34,312		\$34,312	\$178	\$34,490
All Other	2,773	23.432 %	\$188,037		\$188,037	\$976	\$189,013
Public Works	579	4.893 %	\$39,262		\$39,262		\$39,262
Sheriff Administration	576	4.867 %	\$39,058		\$39,058	\$203	\$39,261
Planning	48	0.406 %	\$3,255		\$3,255	\$17	\$3,272
Building Permits	36	0.304 %	\$2,441		\$2,441	\$13	\$2,454
Business License	24	0.203 %	\$1,627		\$1,627	\$8	\$1,635
Ice Rink	290	2.451 %	\$19,665		\$19,665	\$102	\$19,767
Sewer Operation	119	1.006 %	\$8,069		\$8,069	\$42	\$8,111
Juvenile Probation	437	3.693 %	\$29,633		\$29,633	\$154	\$29,787
Cooperative Extension	2	0.017 %	\$136		\$136	\$1	\$137
Carson City Transit	21	0.177 %	\$1,424		\$1,424	\$7	\$1,431
Street Maintenance	8	0.068 %	\$542		\$542	\$3	\$545
Water	19	0.161 %	\$1,288		\$1,288	\$7	\$1,295
Landfill Administration	24	0.203 %	\$1,627		\$1,627	\$8	\$1,635
Cemetery	45	0.379 %	\$3,055		\$3,055	\$15	\$3,070
<b>Total</b>	<b>11,834</b>	<b>100.000 %</b>	<b>\$802,462</b>		<b>\$802,462</b>	<b>\$3,881</b>	<b>\$806,343</b>

(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 %	\$1,163		\$1,163		\$1,163
Recorder	8,602	2.966 %	\$14,272		\$14,272		\$14,272
Treasurer	1,882	0.649 %	\$3,122		\$3,122		\$3,122
Collections	336	0.116 %	\$557		\$557	\$3	\$560
District Attorney	7,358	2.537 %	\$12,208		\$12,208		\$12,208
City Manager	3,279	1.130 %	\$5,440		\$5,440		\$5,440
Finance	1,548	0.534 %	\$2,568		\$2,568		\$2,568
Human Resources	3,052	1.052 %	\$5,064		\$5,064		\$5,064
Information Technology	2,027	0.699 %	\$3,363		\$3,363		\$3,363
Internal Auditor	142	0.049 %	\$236		\$236		\$236
Planning	3,840	1.324 %	\$6,371		\$6,371	\$35	\$6,406
Sheriff Administration	4,080	1.407 %	\$6,769		\$6,769	\$37	\$6,806
Sheriff General Services	3,500	1.207 %	\$5,807		\$5,807	\$32	\$5,839
Dispatch	3,000	1.034 %	\$4,977		\$4,977		\$4,977
Fire Administration	5,200	1.793 %	\$8,627		\$8,627	\$47	\$8,674
Fire Training	2,600	0.896 %	\$4,314		\$4,314	\$23	\$4,337
Juvenile Probation	4,050	1.396 %	\$6,719		\$6,719	\$36	\$6,755
Juvenile Detention	5,480	1.889 %	\$9,092		\$9,092	\$49	\$9,141
Justice Court	30,454	10.499 %	\$50,527		\$50,527	\$274	\$50,801
Parks Administration	5,247	1.809 %	\$8,705		\$8,705	\$47	\$8,752
Community Center	43,230	14.904 %	\$71,724		\$71,724	\$389	\$72,113
Recreation	1,240	0.428 %	\$2,057		\$2,057	\$11	\$2,068
Health Admin	15,375	5.301 %	\$25,509		\$25,509	\$138	\$25,647
Animal Services	2,500	0.862 %	\$4,148		\$4,148	\$23	\$4,171
Cooperative Extension	3,840	1.324 %	\$6,371		\$6,371	\$35	\$6,406
Senior Citizens	32,836	11.321 %	\$54,479		\$54,479	\$296	\$54,775
Regional Transportation	120	0.041 %	\$199		\$199	\$1	\$200
Street Maintenance	12,263	4.228 %	\$20,346		\$20,346	\$110	\$20,456
Stormwater Drainage	3,647	1.257 %	\$6,051		\$6,051	\$33	\$6,084
Sewer Operation	8,406	2.898 %	\$13,947		\$13,947	\$76	\$14,023
Water	3,416	1.178 %	\$5,668		\$5,668	\$31	\$5,699
Building Permits	3,840	1.324 %	\$6,371		\$6,371	\$35	\$6,406
Cemetery	1,452	0.501 %	\$2,409		\$2,409	\$13	\$2,422
Fleet Management	650	0.224 %	\$1,078		\$1,078	\$6	\$1,084
Group Medical Insurance	164	0.057 %	\$272		\$272	\$1	\$273
Workers Compensation Ins	461	0.159 %	\$765		\$765	\$4	\$769
All Other	60,234	20.765 %	\$99,936		\$99,936	\$542	\$100,478
<b>Total</b>	<u>290,052</u>	<u>100.000 %</u>	<u>\$481,231</u>		<u>\$481,231</u>	<u>\$2,327</u>	<u>\$483,558</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						



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	\$4,134	\$2,971			\$1,163
Recorder	\$27,962		\$13,690		\$14,272
Treasurer	\$11,098	\$7,976			\$3,122
District Attorney	\$24,572		\$12,364		\$12,208
City Manager	\$19,337	\$13,897			\$5,440
Finance	\$9,129	\$6,561			\$2,568
Human Resources	\$17,999	\$12,935			\$5,064
Information Technology	\$11,954	\$8,591			\$3,363
Internal Auditor	\$838	\$602			\$236
Dispatch	\$20,709			\$15,732	\$4,977
Public Works	\$39,262			\$39,262	
Collections	\$1,129		\$569		\$560
Assessor	\$6,193	\$6,193			
Planning	\$9,678			\$3,272	\$6,406
Business License	\$1,635			\$1,635	
Sheriff Administration	\$46,067			\$39,261	\$6,806
Sheriff General Services	\$5,839				\$5,839
Detention Facility	\$66,169		\$9,458	\$56,711	
Fire Administration	\$82,357			\$73,683	\$8,674
Fire Training	\$4,337				\$4,337
Juvenile Probation	\$36,542			\$29,787	\$6,755
Juvenile Detention	\$34,021			\$24,880	\$9,141
Justice Court	\$102,328		\$51,527		\$50,801
Parks Administration	\$112,971			\$104,219	\$8,752
Multi Purp Athletic Ctr	\$5,453			\$5,453	
Swimming Pool	\$48,599			\$48,599	
Community Center	\$93,925			\$21,812	\$72,113
Recreation	\$2,068				\$2,068
Ice Rink	\$19,767			\$19,767	
Library	\$29,582			\$29,582	
Health Admin	\$57,751			\$32,104	\$25,647
Landfill Administration	\$1,635			\$1,635	
Animal Services	\$10,919			\$6,748	\$4,171
Cooperative Extension	\$6,543			\$137	\$6,406
Senior Citizens	\$89,265			\$34,490	\$54,775
Carson City Transit	\$1,431			\$1,431	
Regional Transportation	\$200				\$200
Street Maintenance	\$21,001			\$545	\$20,456
Stormwater Drainage	\$6,084				\$6,084
Sewer Operation	\$22,134			\$8,111	\$14,023

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	\$6,994			\$1,295	\$5,699
Building Permits	\$8,860			\$2,454	\$6,406
Cemetery	\$5,492			\$3,070	\$2,422
Fleet Management	\$12,739			\$11,655	\$1,084
Group Medical Insurance	\$992	\$719			\$273
Workers Compensation Ins	\$2,789	\$2,020			\$769
All Other	\$289,491			\$189,013	\$100,478
Total	\$1,439,974	\$62,465	\$87,608	\$806,343	\$483,558