



STAFF REPORT

Report To: Board of Supervisors **Meeting Date:** February 21, 2019

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

Agenda Title: For Possible Action: To accept the Carson City Cost Allocation Plan for the fiscal year ended June 30, 2018. (Sheri Russell, srussell@carson.org)

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, 2018, for use in preparing the FY 2020 Carson City Budget. The City will use the Cost Allocation Plan for amounts charged to Special Revenue and Enterprise Funds.

Agenda Action: Formal Action / Motion **Time Requested:** 10 minutes

Proposed Motion

I move to accept the Carson City Cost Allocation Plan for the fiscal year ended June 30, 2018, for use in preparing the Fiscal Year 2020 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, 2018, 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, 2018. 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 non-consent item at a regularly scheduled meeting.

Applicable Statute, Code, Policy, Rule or Regulation

NRS Chapter 354

Financial Information

Is there a fiscal impact? Yes

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? No

Explanation of Fiscal Impact: If approved, it will be incorporated in the preparation of the FY2020 Carson City Budget.

Alternatives

Reject and reperform cost allocation plan.

Attachments:

[Cost Allocation Schedule FY19-20 Budget.pdf](#)

[QOL adjustment to cost allocation-FY19-20 Budget.pdf](#)

[FY18 CARSON CITY_Full CAP.pdf](#)

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

**CARSON CITY, NV
COST ALLOCATION PLAN
FY2018 FOR FY2020 BUDGET**

Central Service Departments	Cooperative Extension	Senior Citizens	Carson City Transit	Traffic/Transportation	Regional Transportation	Quality of Life	Street Maintenance	Commissary Fund	911 Surcharge	Ambulance	Stormwater Drainage	Sewer Operation
Building Charge												
Board of Supervisors	\$ 917	\$ 2,579	\$ 5,832	\$ 168	\$ 3,328	\$ 4,503	\$ 20,302	\$ 1,094	1,616	\$ 21,407	\$ 1,819	\$ 25,611
Clerk					38,121	47,652						
Treasurer			5,306	17,627	1,827				458		64,902	68,958
District Attorney			2,047		6,483	13,649	4,777				2,047	17,062
City Manager	1,513	4,254	9,621	277	5,490	7,429	33,492	1,805	2,667	35,315	3,000	42,251
Finance	1,414	4,453	8,280	108	12,330	18,478	21,722	1,499	4,584	18,751	(5,498)	11,461
Human Resources	180	542		2,226		1,628	3,797	367		5,967	1,446	15,818
Information Technology	654	6,314	891			13,137	44,188	2,754		85,669	16,832	59,593
Geographic Information Systems						34,111					15,505	24,808
Purchasing	147	206	1,538	371	10,721	3,545	2,998	175	279	1,458	930	55,340
City Hall												
Internal Auditor	185	520	1,177	34	672	909	4,098	221	326	4,321	367	5,170
Dispatch										176,571		
Public Works *			-		106,106	38,050	52,200				236,848	1,023,010
Facilities Maintenance	7,167	77,491	65,994	-	207	-	21,466	-	-	-	6,305	28,260
Proposed Costs (Actuary)	12,177	96,359	100,686	20,811	185,285	183,091	209,040	7,915	9,930	349,459	344,503	1,377,342
*Remove Public Works	-	-	-	-	(106,106)	(38,050)	(52,200)	-	-	-	(236,848)	(1,023,010)
Totals without Public Works	12,177	96,359	100,686	20,811	79,179	145,041	156,840	7,915	9,930	349,459	107,655	354,332
Add 6% for FY19-20 Merits	12,908	102,141	106,727	22,060	83,930	153,743	166,250	8,390	10,526	370,427	114,114	375,592
FY20 Adjustments:												
Reduce to 2CFR Plan - Attached	-	-	-	-	-	(65,253)	-	-	-	-	-	-
Add PW Allocation	-	-	14,075	-	179,725	39,410	50,871	-	-	-	254,249	1,194,717
Add funding for Fire Training	-	-	-	-	-	-	14,000	-	-	-	14,000	14,000
True up from FY18 Estimate (Below)	-	-	-	-	10	8,271	(3,648)	-	-	-	18,149	(26,986)
Total to Allocate	\$ 12,908	\$ 102,141	\$ 120,802	\$ 22,060	\$ 263,665	\$ 136,171	\$ 227,473	\$ 8,390	\$ 10,526	\$ 370,427	\$ 400,512	\$ 1,557,323
Amount Budgeted in FY19	\$ 11,888	\$ -	\$ 44,744	\$ -	\$ 230,383	\$ 98,685	\$ 249,051	\$ 6,448	\$ -	\$ 302,276	\$ 335,415	\$ 1,725,855
Amount Budgeted in FY20	\$ 12,908	\$ 102,141	\$ 120,802	\$ -	\$ 263,665	\$ 136,171	\$ 227,473	\$ 8,390	\$ 10,526	\$ 370,427	\$ 400,512	\$ 1,557,323
Monthly Amount	\$ 1,076	\$ 8,512	\$ 10,067	\$ -	\$ 21,972	\$ 11,348	\$ 18,956	\$ 699	\$ 877	\$ 30,869	\$ 33,376	\$ 129,777
TRUE UP:												
PW via Consultant FY18 (Above)	\$ -	\$ -	\$ -	\$ -	\$ 106,106	\$ 38,050	\$ 52,200	\$ -	\$ -	\$ -	\$ 236,848	\$ 1,023,010
FY18 Estimated Allocation	-	-	-	-	106,096	29,779	55,848	-	-	-	218,699	1,185,746
GIS Not Included Above	-	-	-	-	-	-	-	-	-	-	-	(135,750)
Total Estimated FY18 Allocation	-	-	-	-	106,096	29,779	55,848	-	-	-	218,699	1,049,996
True-Up Adjustment	\$ -	\$ -	\$ -	\$ -	\$ 10	\$ 8,271	\$ (3,648)	\$ -	\$ -	\$ -	\$ 18,149	\$ (26,986)

**CARSON CITY, NV
COST ALLOCATION PLAN
FY2018 FOR FY2020 BUDGET**

Central Service Departments	Water	Building Permits	Cemetery	Fleet Management	Group Medical Insurance	Workers Compensation Ins	Insurance Fund	Redevelopment	Redevelopment Revolving	Total
Building Charge		\$ 8,692			\$ 582	\$ 1,637				\$ 10,911
Board of Supervisors	\$ 36,531	5,049	\$ 682	\$ 8,603	9,186	5,550	\$ 12,965	\$ 1,300	\$ 1,248	170,290
Clerk									38,121	123,894
Treasurer	68,273	7,301	347							234,999
District Attorney	2,047	23,886				4,436	9,895	11,602		97,931
City Manager	60,264	8,329	1,126	14,191	15,153	9,156	21,388	2,144	2,060	280,925
Finance	25,618	6,672	601	9,116	(327)	8,467	15,511	1,132	1,841	166,213
Human Resources	7,146	542	180	2,527	26,445	(4,730)				64,081
Information Technology	46,292	6,314	654	19,113	2,105	4,209				308,719
Geographic Information Systems	15,505									89,929
Purchasing	5,018	776	19	1,374	1,280	833	2,658	79	216	89,961
City Hall					341	2,698				3,039
Internal Auditor	7,374	1,019	138	1,737	1,854	1,121	2,617	262	252	34,374
Dispatch										176,571
Public Works *	482,479	194,407		44,638						2,177,738
Facilities Maintenance	8,150	9,344	4,491	12,607	972	2,731	-	-	-	245,185
Proposed Costs (Actuary)	764,697	272,331	8,238	113,906	57,591	36,108	65,034	16,519	43,738	4,274,760
*Remove Public Works	(482,479)	(194,407)	-	(44,638)	-	-	-	-	-	(2,177,738)
Totals without Public Works	282,218	77,924	8,238	69,268	57,591	36,108	65,034	16,519	43,738	2,097,022
Add 6% for FY19-20 Merits	299,151	82,599	8,732	73,424	61,046	38,274	68,936	17,510	46,362	2,222,842
FY20 Adjustments:										
Reduce to 2CFR Plan - Attached	-	-	-	-	-	-	-	-	-	(65,253)
Add PW Allocation	484,529	200,242	-	78,371	-	-	-	-	-	2,496,189
Add funding for Fire Training	28,000	-	-	-	-	-	-	-	-	70,000
True up from FY18 Estimate (Below)	8,754	63,249	-	4,309	-	-	-	-	-	72,108
Total to Allocate	\$ 820,434	\$ 346,090	\$ 8,732	\$ 156,104	\$ 61,046	\$ 38,274	\$ 68,936	\$ 17,510	\$ 46,362	\$ 4,795,886
Amount Budgeted in FY19	\$ 568,237	\$ 227,500	\$ -	\$ 80,880	\$ 170,334	\$ 29,592	\$ 56,168	\$ 53,106	\$ -	\$ 4,190,562
Amount Budgeted in FY20	\$ 820,434	\$ 346,090	\$ -	\$ 156,104	\$ 61,046	\$ 38,274	\$ 68,936	\$ 17,510	\$ -	\$ 4,718,732
Monthly Amount	\$ 68,370	\$ 28,841	\$ -	\$ 13,009	\$ 5,087	\$ 3,190	\$ 5,745	\$ 1,459	\$ -	\$ 393,230
TRUE UP:										
PW via Consultant FY18 (Above)	\$ 482,479	\$ 194,407	\$ -	\$ 44,638	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,177,738
FY18 Estimated Allocation	609,475	131,158	-	40,329	-	-	-	-	-	2,377,130
GIS Not Included Above	(135,750)	-	-	-	-	-	-	-	-	(271,500)
Total Estimated FY18 Allocation	473,725	131,158	-	40,329	-	-	-	-	-	2,105,630
True-Up Adjustment	\$ 8,754	\$ 63,249	\$ -	\$ 4,309	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,108

**CARSON CITY, NV
 QUALITY OF LIFE ADJUSTMENT
 FY2018 FOR FY2020 BUDGET**

Central Service Departments	<u>Full Cost Plan</u> Quality of Life	<u>2CFR Cost Plan</u> Quality of Life
Building Charge		
Equipment Charge		
Board of Supervisors	\$ 4,503	
Clerk	47,652	
Recorder		
Public Safety Complex		
Treasurer		
District Attorney	13,649	\$ 12,595
City Manager	7,429	6,792
Finance	18,478	18,354
Human Resources	1,628	1,612
Information Technology	13,137	13,045
Geographic Information Systems	34,111	33,896
Purchasing	3,545	3,504
City Hall		
Internal Auditor	909	747
Dispatch		
Public Works	38,050	37,779
Facilities Maintenance	-	-
Subtotal	<u>183,091</u>	<u>128,324</u>
Take out City Manager per BOS	-	(6,792)
Adjusted total	<u>183,091</u>	<u>121,532</u>
Add 6% for FY19-20	<u>\$ 194,076</u>	<u>\$ 128,824</u>
Adjustment		<u>\$ 65,253</u>

CARSON CITY, NEVADA
FULL COST ALLOCATION PLAN

Fiscal Year 2018
Prepared February 5, 2019

Mahoney
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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, 2018. Statistics used to allocate costs were taken from FY 2018 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.

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

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Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Elections</u>	<u>Public Guardian</u>	<u>Collections</u>	<u>Assessor</u>	<u>Public Defender</u>	<u>Central Services</u>	<u>Northgate</u>	<u>Welfare</u>	<u>SART</u>
Building Charge			\$3,082	\$5,014					
Equipment Charge									
Board of Supervisors Clerk	\$1,296	\$1,265		\$4,826	\$8,568	\$3,988	\$163	\$2,213	\$77
Recorder									
Public Safety Complex			\$1,176						
Treasurer				\$6,780					
District Attorney				\$13,990					
City Manager	\$2,137	\$2,088		\$7,962	\$14,134	\$6,580	\$270	\$3,650	\$127
Finance	\$1,942	\$1,417		\$5,093	\$13,922	\$6,481	\$265	\$4,627	\$57
Human Resources	\$1,085	\$981		\$1,446				\$2,893	
Information Technology	\$6,824	\$8,439		\$60,047				\$22,065	
Geographic Information Systems				\$34,111					
Purchasing	\$132	\$124		\$4,847	\$1,480	\$689	\$28	\$516	\$1
City Hall				\$9,902				\$6,971	
Internal Auditor	\$261	\$256		\$975	\$1,729	\$805	\$33	\$447	\$15
Dispatch									
Public Works									
Facilities Maintenance			\$1,069	\$5,924					
Subtotal	<u>\$13,677</u>	<u>\$14,570</u>	<u>\$5,327</u>	<u>\$160,917</u>	<u>\$39,833</u>	<u>\$18,543</u>	<u>\$759</u>	<u>\$43,382</u>	<u>\$277</u>
Proposed Costs	\$13,677	\$14,570	\$5,327	\$160,917	\$39,833	\$18,543	\$759	\$43,382	\$277

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	\$11,588	\$5,796						\$51,269	
Equipment Charge									
Board of Supervisors Clerk	\$3,565	\$563	\$5,467	\$6,569	\$12,895	\$37,173	\$3,315	\$24,078	\$419
Recorder									
Public Safety Complex				\$950				\$28,336	
Treasurer	\$696	\$6,431		\$5,911					
District Attorney	\$44,019			\$60,057					
City Manager	\$5,880	\$928	\$9,018	\$10,836	\$21,273	\$61,324	\$5,469	\$39,722	\$691
Finance	\$4,512	\$436	\$5,056	\$9,101	\$12,470	\$34,223	\$3,923	\$23,892	\$443
Human Resources	\$9,895	\$4,024	\$1,808	\$6,827	\$2,893	\$24,206	\$1,989	\$7,470	\$180
Information Technology	\$26,557		\$15,241	\$372,764	\$33,668	\$107,315	\$17,345	\$78,509	\$2,105
Geographic Information Systems					\$31,011				
Purchasing	\$525	\$8	\$238	\$743	\$911	\$2,386	\$321	\$1,906	\$44
City Hall									
Internal Auditor	\$720	\$114	\$1,104	\$1,326	\$2,603	\$7,504	\$669	\$4,861	\$85
Dispatch						\$1,829,710			
Public Works									
Facilities Maintenance	\$10,203	\$1,782		\$45,265			\$6,052	\$63,677	
Subtotal	<u>\$118,160</u>	<u>\$20,082</u>	<u>\$37,932</u>	<u>\$520,349</u>	<u>\$117,724</u>	<u>\$2,103,841</u>	<u>\$39,083</u>	<u>\$323,720</u>	<u>\$3,967</u>
Proposed Costs	\$118,160	\$20,082	\$37,932	\$520,349	\$117,724	\$2,103,841	\$39,083	\$323,720	\$3,967

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	\$2,195	\$44,315	\$2,237	\$1,551	\$1,131	\$1,108	\$3,209	\$87	\$7,985
Recorder									
Public Safety Complex									
Treasurer	\$18,253						\$1,912		\$3,204
District Attorney	\$24,227						\$278,446		
City Manager	\$3,622	\$73,105	\$3,692	\$2,559	\$1,866	\$1,828	\$5,294	\$143	\$13,174
Finance	\$2,246	\$39,382	\$2,725	\$1,961	\$886	\$3,244	\$3,252	\$141	\$7,761
Human Resources	\$5,476	\$36,291	\$1,446	\$362		\$3,131	\$1,085		\$2,170
Information Technology	\$35,600	\$101,002	\$11,032	\$4,209		\$10,606	\$12,646		\$55,126
Geographic Information Systems									
Purchasing	\$158	\$2,430	\$189	\$196	\$18	\$245	\$246	\$15	\$605
City Hall									
Internal Auditor	\$443	\$8,946	\$452	\$313	\$229	\$223	\$648	\$17	\$1,612
Dispatch		\$24,037							
Public Works									
Facilities Maintenance	\$68,384			\$4,495					\$7,002
Subtotal	<u>\$160,604</u>	<u>\$329,508</u>	<u>\$21,773</u>	<u>\$15,646</u>	<u>\$4,130</u>	<u>\$20,385</u>	<u>\$306,738</u>	<u>\$403</u>	<u>\$98,639</u>
Proposed Costs	\$160,604	\$329,508	\$21,773	\$15,646	\$4,130	\$20,385	\$306,738	\$403	\$98,639

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		\$279,312							
Equipment Charge									
Board of Supervisors Clerk	\$8,439	\$23,278	\$7,210	\$1,762	\$3,863	\$6,218	\$299	\$347	\$764
Recorder		\$190,135							
Public Safety Complex		\$114,593							
Treasurer		\$17,384	\$7,128		\$10,127				
District Attorney			\$13,310		\$35,488				
City Manager	\$13,922	\$38,403	\$11,894	\$2,907	\$6,374	\$10,259	\$494	\$573	\$1,261
Finance	\$9,020	\$24,362	\$8,828	\$2,863	\$4,030	\$8,103	\$304	\$456	\$1,784
Human Resources	\$24,218	\$17,835	\$5,367		\$1,446	\$2,893			\$1,446
Information Technology	\$44,188	\$120,048	\$28,747		\$17,231	\$32,218			\$5,231
Geographic Information Systems									
Purchasing	\$926	\$2,677	\$857	\$1,890	\$397	\$922	\$17	\$40	\$89
City Hall									
Internal Auditor	\$1,703	\$4,700	\$1,456	\$356	\$780	\$1,255	\$61	\$70	\$154
Dispatch									
Public Works									
Facilities Maintenance	\$41,349	\$96,837			\$92,950				\$8,777
Subtotal	<u>\$143,765</u>	<u>\$929,564</u>	<u>\$84,797</u>	<u>\$9,778</u>	<u>\$172,686</u>	<u>\$61,868</u>	<u>\$1,175</u>	<u>\$1,486</u>	<u>\$19,506</u>
Proposed Costs	\$143,765	\$929,564	\$84,797	\$9,778	\$172,686	\$61,868	\$1,175	\$1,486	\$19,506

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	\$3,558	\$1,810	\$2,301		\$2,210	\$8,917	\$2,766	\$10,111	\$595
Clerk									
Recorder									
Public Safety Complex									
Treasurer						\$1,042	\$20,165	\$25,909	
District Attorney						\$19,109	\$30,711	\$2,047	
City Manager	\$5,871	\$2,987	\$3,797		\$3,646	\$14,711	\$4,563	\$16,680	\$982
Finance	\$14,481	\$4,024	\$9,186		\$10,199	\$12,193	\$8,026	\$13,440	\$415
Human Resources	\$17,624	\$3,074	\$37,800		\$16,562	\$16,779	\$28,024	\$8,720	
Information Technology	\$63,371	\$16,960	\$43,653		\$41,996	\$43,476	\$77,624	\$25,249	
Geographic Information Systems									
Purchasing	\$291	\$195	\$171		\$198	\$1,191	\$1,158	\$3,193	
City Hall									
Internal Auditor	\$719	\$365	\$465		\$447	\$1,801	\$558	\$2,041	\$120
Dispatch									
Public Works								\$107,326	
Facilities Maintenance	\$39,794	\$87,543	\$2,144			\$38,409	\$55,487	\$10,295	
Subtotal	<u>\$145,709</u>	<u>\$116,958</u>	<u>\$99,517</u>		<u>\$75,258</u>	<u>\$157,628</u>	<u>\$229,082</u>	<u>\$225,011</u>	<u>\$2,112</u>
Proposed Costs	\$145,709	\$116,958	\$99,517		\$75,258	\$157,628	\$229,082	\$225,011	\$2,112

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	\$1,679	\$1,233	\$3,849		\$917	\$6,388	\$5,372	\$2,579	\$5,832
Clerk				\$38,121					
Recorder									
Public Safety Complex									
Treasurer							\$913		\$5,306
District Attorney									\$2,047
City Manager	\$2,770	\$2,034	\$6,349		\$1,513	\$10,538	\$8,862	\$4,254	\$9,621
Finance	\$1,290	\$914	\$6,253		\$1,414	\$8,818	\$21,112	\$4,453	\$8,280
Human Resources					\$180			\$542	
Information Technology		\$556			\$654			\$6,314	\$891
Geographic Information Systems									
Purchasing	\$23	\$10	\$664		\$147	\$992	\$18,476	\$206	\$1,538
City Hall									
Internal Auditor	\$339	\$249	\$777		\$185	\$1,290	\$1,084	\$520	\$1,177
Dispatch									
Public Works									
Facilities Maintenance			\$10,591		\$7,167			\$77,491	\$65,994
Subtotal	<u>\$6,101</u>	<u>\$4,996</u>	<u>\$28,483</u>	<u>\$38,121</u>	<u>\$12,177</u>	<u>\$28,026</u>	<u>\$55,819</u>	<u>\$96,359</u>	<u>\$100,686</u>
Proposed Costs	\$6,101	\$4,996	\$28,483	\$38,121	\$12,177	\$28,026	\$55,819	\$96,359	\$100,686

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Library Gift</u>	<u>Business Incubator</u>	<u>Landscape Maint</u>	<u>Administrative Assessment</u>	<u>Traffic/Transportation</u>	<u>Regional Transportation</u>	<u>V&T</u>	<u>Quality of Life</u>	<u>Street Maintenance</u>
Building Charge									
Equipment Charge									
Board of Supervisors	\$423	\$175	\$40	\$389	\$168	\$3,328	\$1	\$4,503	\$20,302
Clerk						\$38,121		\$47,652	
Recorder									
Public Safety Complex									
Treasurer					\$17,627	\$1,827	\$913		
District Attorney						\$6,483		\$13,649	\$4,777
City Manager	\$697	\$288	\$66	\$641	\$277	\$5,490	\$2	\$7,429	\$33,492
Finance	\$609	\$149	\$59	\$570	\$108	\$12,330	\$2,200	\$18,478	\$21,722
Human Resources					\$2,226			\$1,628	\$3,797
Information Technology								\$13,137	\$44,188
Geographic Information Systems								\$34,111	
Purchasing	\$70	\$10	\$7	\$67	\$371	\$10,721		\$3,545	\$2,998
City Hall									
Internal Auditor	\$86	\$35	\$8	\$78	\$34	\$672		\$909	\$4,098
Dispatch									
Public Works						\$106,106		\$38,050	\$52,200
Facilities Maintenance						\$207			\$21,466
Subtotal	<u>\$1,885</u>	<u>\$657</u>	<u>\$180</u>	<u>\$1,745</u>	<u>\$20,811</u>	<u>\$185,285</u>	<u>\$3,116</u>	<u>\$183,091</u>	<u>\$209,040</u>
Proposed Costs	\$1,885	\$657	\$180	\$1,745	\$20,811	\$185,285	\$3,116	\$183,091	\$209,040

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Infrastructure Tax</u>	<u>Grant Fund</u>	<u>Commissary Fund</u>	<u>911 Surcharge</u>	<u>Arts & Culture</u>	<u>Debt Svc-Carson City</u>	<u>Ambulance</u>	<u>Stormwater Drainage</u>	<u>Sewer Operation</u>
Building Charge									
Equipment Charge									
Board of Supervisors	\$189	\$18,891	\$1,094	\$1,616	\$273		\$21,407	\$1,819	\$25,611
Clerk						\$6,353			
Recorder									
Public Safety Complex									
Treasurer				\$458				\$64,902	\$68,958
District Attorney								\$2,047	\$17,062
City Manager	\$313	\$31,163	\$1,805	\$2,667	\$436		\$35,315	\$3,000	\$42,251
Finance	\$280	\$14,375	\$1,499	\$4,584	\$187	\$10,993	\$18,751	(\$5,498)	\$11,461
Human Resources			\$367				\$5,967	\$1,446	\$15,818
Information Technology			\$2,754				\$85,669	\$16,832	\$59,593
Geographic Information Systems								\$15,505	\$24,808
Purchasing	\$2,370	\$1,170	\$175	\$279	\$8		\$1,458	\$930	\$55,340
City Hall									
Internal Auditor	\$38	\$3,814	\$221	\$326	\$56		\$4,321	\$367	\$5,170
Dispatch							\$176,571		
Public Works								\$236,848	\$1,023,010
Facilities Maintenance								\$6,305	\$28,260
Subtotal	<u>\$3,190</u>	<u>\$69,413</u>	<u>\$7,915</u>	<u>\$9,930</u>	<u>\$960</u>	<u>\$17,346</u>	<u>\$349,459</u>	<u>\$344,503</u>	<u>\$1,377,342</u>
Proposed Costs	\$3,190	\$69,413	\$7,915	\$9,930	\$960	\$17,346	\$349,459	\$344,503	\$1,377,342

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Water</u>	<u>Building Permits</u>	<u>Cemetery</u>	<u>Fleet Management</u>	<u>Group Medical Insurance</u>	<u>Workers Compensation</u>	<u>Insurance Fund</u>	<u>Redevelopment</u>	<u>Redevelopment Revolving</u>
Building Charge		\$8,692			\$582	\$1,637			
Equipment Charge									
Board of Supervisors Clerk	\$36,531	\$5,049	\$682	\$8,603	\$9,186	\$5,550	\$12,965	\$1,300	\$1,248
Recorder									\$38,121
Public Safety Complex									
Treasurer	\$68,273	\$7,301	\$347						
District Attorney	\$2,047	\$23,886				\$4,436	\$9,895	\$11,602	
City Manager	\$60,264	\$8,329	\$1,126	\$14,191	\$15,153	\$9,156	\$21,388	\$2,144	\$2,060
Finance	\$25,618	\$6,672	\$601	\$9,116	(\$327)	\$8,467	\$15,511	\$1,132	\$1,841
Human Resources	\$7,146	\$542	\$180	\$2,527	\$26,445	(\$4,730)			
Information Technology	\$46,292	\$6,314	\$654	\$19,113	\$2,105	\$4,209			
Geographic Information Systems	\$15,505								
Purchasing	\$5,018	\$776	\$19	\$1,374	\$1,280	\$833	\$2,658	\$79	\$216
City Hall					\$341	\$2,698			
Internal Auditor	\$7,374	\$1,019	\$138	\$1,737	\$1,854	\$1,121	\$2,617	\$262	\$252
Dispatch									
Public Works	\$482,479	\$194,407		\$44,638					
Facilities Maintenance	\$8,150	\$9,344	\$4,491	\$12,607	\$972	\$2,731			
Subtotal	<u>\$764,697</u>	<u>\$272,331</u>	<u>\$8,238</u>	<u>\$113,906</u>	<u>\$57,591</u>	<u>\$36,108</u>	<u>\$65,034</u>	<u>\$16,519</u>	<u>\$43,738</u>
Proposed Costs	\$764,697	\$272,331	\$8,238	\$113,906	\$57,591	\$36,108	\$65,034	\$16,519	\$43,738

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>School Debt Service</u>	<u>Tourism Authority</u>	<u>Tricounty Railway</u>	<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>
Building Charge								\$366,972	
Equipment Charge									
Board of Supervisors		\$7,260	\$477	\$2,897	\$288	\$224		\$485,044	
Clerk								\$168,368	
Recorder							\$669	\$190,804	
Public Safety Complex								\$145,055	
Treasurer	\$3,881						\$30,901	\$396,549	
District Attorney								\$619,335	
City Manager		\$11,976	\$786	\$4,779	\$474	\$369		\$800,164	
Finance		\$9,373	\$703	\$3,589	\$424	\$328	\$20,887	\$590,498	\$128,151
Human Resources		\$4,077		\$2,893			\$2,226	\$370,723	\$157,328
Information Technology		\$13,791		\$13,365				\$1,877,523	
Geographic Information Systems							\$108,536	\$263,587	
Purchasing		\$970	\$82	\$79	\$54	\$39	\$26,579	\$174,844	
City Hall								\$19,912	
Internal Auditor		\$1,466	\$96	\$584	\$59	\$45		\$97,919	
Dispatch							\$77,989	\$2,108,307	
Public Works								\$2,285,064	
Facilities Maintenance							\$310,958	\$1,254,172	
Subtotal	<u>\$3,881</u>	<u>\$48,913</u>	<u>\$2,144</u>	<u>\$28,186</u>	<u>\$1,299</u>	<u>\$1,005</u>	<u>\$578,745</u>	<u>\$12,214,840</u>	<u>\$285,479</u>
Proposed Costs	\$3,881	\$48,913	\$2,144	\$28,186	\$1,299	\$1,005	\$578,745	\$12,214,840	\$285,479

Allocated Costs by Department

Central Service Departments	<u>Unallocated</u>	<u>Total</u>
Building Charge		\$366,972
Equipment Charge		
Board of Supervisors		\$485,044
Clerk		\$168,368
Recorder	\$563,957	\$754,761
Public Safety Complex		\$145,055
Treasurer	\$202,725	\$599,274
District Attorney	\$1,841,504	\$2,460,839
City Manager		\$800,164
Finance	\$77,440	\$796,089
Human Resources		\$528,051
Information Technology		\$1,877,523
Geographic Information Systems		\$263,587
Purchasing		\$174,844
City Hall		\$19,912
Internal Auditor		\$97,919
Dispatch		\$2,108,307
Public Works	\$154,158	\$2,439,222
Facilities Maintenance		\$1,254,172
Subtotal	<u>\$2,839,784</u>	<u>\$15,340,103</u>
Proposed Costs	<u>\$2,839,784</u>	<u>\$15,340,103</u>

Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Building Charge		\$563,945	
Equipment Charge		\$104,213	
Board of Supervisors	\$235,851		
Clerk	\$290,292		
Recorder	\$551,962		
Public Safety Complex	\$200,803		
Treasurer	\$559,777		
District Attorney	\$2,579,750		
City Manager	\$725,256		
Finance	\$693,239	\$128,152	
Human Resources	\$313,843	\$157,328	
Information Technology	\$2,163,242		
Geographic Information Systems	\$300,712		
Purchasing	\$142,215		
City Hall	\$79,214		
Internal Auditor	\$90,070		
Dispatch	\$1,904,057		
Public Works	\$2,187,343		
Facilities Maintenance	\$1,368,839		
Elections			\$13,677
Pulbic Guardian			\$14,570
Collections			\$5,327
Assessor			\$160,917
Public Defender			\$39,833
Central Services			\$18,543
Northgate			\$759
Welfare			\$43,382
SART			\$277
Planning			\$118,160
Business License			\$20,082
Chartered Admin			\$37,932
Sheriff Administration			\$520,349
Investigations			\$117,724
Sheriff Operations			\$2,103,841
Sheriff General Services			\$39,083
Detention Facility			\$323,720
Trinet Grant			\$3,967
Fire Administration			\$160,604
Fire Operations			\$329,508
Fire Prevention			\$21,773
Fire Training			\$15,646
Emergency Management			\$4,130

Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Wildland Fire Management			\$20,385
Juvenile Court			\$306,738
Court Fees/Assessments			\$403
Juvenile Probation			\$98,639
Juvenile Detention			\$143,765
Justice Court			\$929,564
Alternative Sentencing			\$84,797
Justice Court			\$9,778
Parks Administration			\$172,686
Park Maintenance			\$61,868
Grants, Gifts, Donations			\$1,175
Youth Sports Assoc			\$1,486
Multi Purp Athletic Ctr			\$19,506
Swimming Pool			\$145,709
Community Center			\$116,958
Recreation			\$99,517
Ice Rink			
Sports			\$75,258
Library			\$157,628
Health Admin			\$229,082
Landfill Administration			\$222,964
Medical			\$2,112
Environmental Health			\$6,101
Health			\$4,996
Animal Services			\$28,483
Airport			\$38,121
Cooperative Extension			\$12,177
Supplemental Indigent			\$28,026
Capital Projects			\$55,819
Senior Citizens			\$96,359
Carson City Transit			\$100,686
Library Gift			\$1,885
Business Incubator			\$657
Landscape Maintenance			\$180
Administrative Assessment			\$1,745
Traffic/Transportation			\$20,811
Regional Transportation			\$185,285
V&T Spec. Infrastructure			\$3,116
Quality of Life			\$183,091
Street Maintenance			\$209,040
Infrastructure Tax			\$3,190
Grant Fund			\$69,413
Commissary Fund			\$7,915

Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
911 Surcharge			\$9,930
Arts & Culture Fund			\$960
Debt Svc-Carson City			\$17,346
Ambulance			\$349,459
Stormwater Drainage			\$344,503
Sewer Operation			\$1,377,342
Water			\$764,697
Building Permits			\$272,331
Cemetery			\$8,238
CC Sanitary Landfill			\$2,047
Fleet Management			\$113,906
Group Medical Insurance			\$57,591
Workers Compensation Ins			\$36,108
Insurance Fund			\$65,034
Redevelopment			\$16,519
Redevelopment Revolving			\$43,738
School Debt Service			\$3,881
Tourism Authority			\$48,913
Tricounty Railway			\$2,144
Sub-Conservancy District			\$28,186
Downtown NID			\$1,299
Controller Trust Fund			\$1,005
All Other			\$578,745
Unallocated			\$2,839,784
Direct Billed			\$285,479
Total	<u>\$14,386,465</u>	<u>\$953,638</u>	<u>\$15,340,103</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	(\$569,594)	\$0	\$0	\$0	\$0	\$0	\$415	\$0	\$0
Equipment Charge	\$0	(\$104,213)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board of Supervisors	\$2,489	\$0	(\$562,386)	\$170,916	\$15,350	\$0	\$0	\$113,029	\$1,979
Clerk	\$0	\$0	\$1,586	(\$358,344)	\$18,536	\$0	\$5,601	\$0	\$2,436
Recorder	\$74,721	\$10,306	\$3,017	\$0	(\$788,647)	\$29,403	\$19,759	\$4,127	\$4,632
Public Safety Complex	\$0	\$0	\$1,097	\$0	\$0	(\$205,655)	\$0	\$0	\$1,685
Treasurer	\$6,682	\$0	\$3,060	\$0	\$0	\$0	(\$625,835)	\$10,163	\$4,698
District Attorney	\$67,485	\$235	\$14,101	\$0	\$0	\$31,197	\$0	(\$2,857,730)	\$21,651
City Manager	\$11,643	\$2,060	\$3,960	\$0	\$0	\$0	\$0	\$127,620	(\$920,592)
Finance	\$5,497	\$980	\$3,789	\$0	\$0	\$0	\$0	\$16,379	\$6,251
Human Resources	\$10,837	\$0	\$1,715	\$0	\$0	\$0	\$786	\$71,317	\$2,830
Information Technology	\$7,197	\$65,678	\$11,824	\$0	\$0	\$0	\$0	\$13,308	\$19,507
Geographic Information Systems	\$0	\$0	\$1,644	\$0	\$0	\$0	\$0	\$0	\$2,712
Purchasing	\$0	\$0	\$777	\$0	\$0	\$0	\$0	\$11,602	\$1,283
City Hall	\$0	\$0	\$433	\$0	\$0	\$0	\$0	\$0	\$714
Internal Auditor	\$504	\$0	\$493	\$19,060	\$0	\$0	\$0	\$0	\$812
Dispatch	\$12,668	\$18,508	\$10,408	\$0	\$0	\$0	\$0	\$0	\$17,170
Public Works	\$2,899	\$1,168	\$11,956	\$0	\$0	\$0	\$0	\$29,346	\$19,725
Facilities Maintenance	\$0	\$5,278	\$7,482	\$0	\$0	\$0	\$0	\$0	\$12,343
Elections	\$0	\$0	\$1,296	\$0	\$0	\$0	\$0	\$0	\$2,137
Pulbic Guardian	\$0	\$0	\$1,265	\$0	\$0	\$0	\$0	\$0	\$2,088
Collections	\$3,082	\$0	\$0	\$0	\$0	\$1,176	\$0	\$0	\$0
Assessor	\$5,014	\$0	\$4,826	\$0	\$0	\$0	\$6,780	\$13,990	\$7,962
Public Defender	\$0	\$0	\$8,568	\$0	\$0	\$0	\$0	\$0	\$14,134
Central Services	\$0	\$0	\$3,988	\$0	\$0	\$0	\$0	\$0	\$6,580
Northgate	\$0	\$0	\$163	\$0	\$0	\$0	\$0	\$0	\$270
Welfare	\$0	\$0	\$2,213	\$0	\$0	\$0	\$0	\$0	\$3,650
SART	\$0	\$0	\$77	\$0	\$0	\$0	\$0	\$0	\$127
Planning	\$11,588	\$0	\$3,565	\$0	\$0	\$0	\$696	\$44,019	\$5,880
Business License	\$5,796	\$0	\$563	\$0	\$0	\$0	\$6,431	\$0	\$928
Chartered Admin	\$0	\$0	\$5,467	\$0	\$0	\$0	\$0	\$0	\$9,018
Sheriff Administration	\$0	\$0	\$6,569	\$0	\$0	\$950	\$5,911	\$60,057	\$10,836
Investigations	\$0	\$0	\$12,895	\$0	\$0	\$0	\$0	\$0	\$21,273
Sheriff Operations	\$0	\$0	\$37,173	\$0	\$0	\$0	\$0	\$0	\$61,324
Sheriff General Services	\$0	\$0	\$3,315	\$0	\$0	\$0	\$0	\$0	\$5,469
Detention Facility	\$51,269	\$0	\$24,078	\$0	\$0	\$28,336	\$0	\$0	\$39,722
Trinet Grant	\$0	\$0	\$419	\$0	\$0	\$0	\$0	\$0	\$691
Fire Administration	\$0	\$0	\$2,195	\$0	\$0	\$0	\$18,253	\$24,227	\$3,622
Fire Operations	\$0	\$0	\$44,315	\$0	\$0	\$0	\$0	\$0	\$73,105
Fire Prevention	\$0	\$0	\$2,237	\$0	\$0	\$0	\$0	\$0	\$3,692

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	11.008	12.009	13.005	14.007	15.006	16.005	17.005	18.005
Building Charge	\$0	\$0	\$5,234	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board of Supervisors	\$1,464	\$827	\$10,324	\$0	\$197	\$5,688	\$240	\$0	\$0
Clerk	\$1,719	\$827	\$36,920	\$0	\$132	\$0	\$295	\$0	\$0
Recorder	\$3,183	\$14,994	\$45,178	\$0	\$296	\$0	\$562	\$0	\$0
Public Safety Complex	\$1,681	\$0	\$0	\$0	\$185	\$0	\$204	\$0	\$0
Treasurer	\$3,026	\$993	\$17,732	\$0	\$252	\$8,056	\$570	\$0	\$0
District Attorney	\$13,081	\$9,109	\$94,274	\$0	\$988	\$0	\$2,626	\$0	\$0
City Manager	\$3,692	\$993	\$13,235	\$0	\$821	\$11,714	\$737	\$0	\$0
Finance	(\$899,527)	\$5,779	\$18,620	\$0	\$419	\$10,812	\$706	\$0	\$0
Human Resources	\$2,051	(\$633,853)	\$44,659	\$0	\$211	\$10,402	\$319	\$0	\$0
Information Technology	\$14,946	\$2,949	(\$2,328,237)	\$0	\$1,383	\$14,341	\$2,202	\$0	\$0
Geographic Information Svstems	\$2,621	\$1,841	\$0	(\$310,103)	\$267	\$0	\$306	\$0	\$0
Purchasing	\$20,316	\$2,803	\$4,209	\$0	(\$183,350)	\$0	\$145	\$0	\$0
City Hall	\$703	\$0	\$0	\$0	\$75	(\$81,220)	\$81	\$0	\$0
Internal Auditor	\$800	\$0	\$0	\$0	\$85	\$295	(\$112,936)	\$0	\$0
Dispatch	\$10,705	\$30,348	\$42,116	\$46,516	\$882	\$0	\$2,101	(\$2,108,307)	\$0
Public Works	\$14,205	\$21,142	\$84,013	\$0	\$1,452	\$0	\$2,413	\$0	(\$2,439,222)
Facilities Maintenance	\$9,245	\$13,197	\$34,200	\$0	\$861	\$0	\$1,510	\$0	\$0
Elections	\$1,942	\$1,085	\$6,824	\$0	\$132	\$0	\$261	\$0	\$0
Pulbic Guardian	\$1,417	\$981	\$8,439	\$0	\$124	\$0	\$256	\$0	\$0
Collections	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assessor	\$5,093	\$1,446	\$60,047	\$34,111	\$4,847	\$9,902	\$975	\$0	\$0
Public Defender	\$13,922	\$0	\$0	\$0	\$1,480	\$0	\$1,729	\$0	\$0
Central Services	\$6,481	\$0	\$0	\$0	\$689	\$0	\$805	\$0	\$0
Northgate	\$265	\$0	\$0	\$0	\$28	\$0	\$33	\$0	\$0
Welfare	\$4,627	\$2,893	\$22,065	\$0	\$516	\$6,971	\$447	\$0	\$0
SART	\$57	\$0	\$0	\$0	\$1	\$0	\$15	\$0	\$0
Planning	\$4,512	\$9,895	\$26,557	\$0	\$525	\$0	\$720	\$0	\$0
Business License	\$436	\$4,024	\$0	\$0	\$8	\$0	\$114	\$0	\$0
Chartered Admin	\$5,056	\$1,808	\$15,241	\$0	\$238	\$0	\$1,104	\$0	\$0
Sheriff Administration	\$9,101	\$6,827	\$372,764	\$0	\$743	\$0	\$1,326	\$0	\$0
Investigations	\$12,470	\$2,893	\$33,668	\$31,011	\$911	\$0	\$2,603	\$0	\$0
Sheriff Operations	\$34,223	\$24,206	\$107,315	\$0	\$2,386	\$0	\$7,504	\$1,829,710	\$0
Sheriff General Services	\$3,923	\$1,989	\$17,345	\$0	\$321	\$0	\$669	\$0	\$0
Detention Facility	\$23,892	\$7,470	\$78,509	\$0	\$1,906	\$0	\$4,861	\$0	\$0
Trinet Grant	\$443	\$180	\$2,105	\$0	\$44	\$0	\$85	\$0	\$0
Fire Administration	\$2,246	\$5,476	\$35,600	\$0	\$158	\$0	\$443	\$0	\$0
Fire Operations	\$39,382	\$36,291	\$101,002	\$0	\$2,430	\$0	\$8,946	\$24,037	\$0
Fire Prevention	\$2,725	\$1,446	\$11,032	\$0	\$189	\$0	\$452	\$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	\$4,032	\$0
Clerk	\$0	\$0
Recorder	\$26,507	\$0
Public Safety Complex	\$0	\$0
Treasurer	\$10,826	\$0
District Attorney	\$23,233	\$0
City Manager	\$18,861	\$0
Finance	\$8,904	\$0
Human Resources	\$17,555	\$0
Information Technology	\$11,660	\$0
Geographic Information Systems	\$0	\$0
Purchasing	\$0	\$0
City Hall	\$0	\$0
Internal Auditor	\$817	\$0
Dispatch	\$12,828	\$0
Public Works	\$63,560	\$0
Facilities Maintenance	(\$1,452,955)	\$0
Elections	\$0	\$13,677
Pulbic Guardian	\$0	\$14,570
Collections	\$1,069	\$5,327
Assessor	\$5,924	\$160,917
Public Defender	\$0	\$39,833
Central Services	\$0	\$18,543
Northgate	\$0	\$759
Welfare	\$0	\$43,382
SART	\$0	\$277
Planning	\$10,203	\$118,160
Business License	\$1,782	\$20,082
Chartered Admin	\$0	\$37,932
Sheriff Administration	\$45,265	\$520,349
Investigations	\$0	\$117,724
Sheriff Operations	\$0	\$2,103,841
Sheriff General Services	\$6,052	\$39,083
Detention Facility	\$63,677	\$323,720
Trinet Grant	\$0	\$3,967
Fire Administration	\$68,384	\$160,604
Fire Operations	\$0	\$329,508
Fire Prevention	\$0	\$21,773

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	\$1,551	\$0	\$0	\$0	\$0	\$0	\$2,559
Emergency Management	\$0	\$0	\$1,131	\$0	\$0	\$0	\$0	\$0	\$1,866
Wildland Fire Management	\$0	\$0	\$1,108	\$0	\$0	\$0	\$0	\$0	\$1,828
Juvenile Court	\$0	\$0	\$3,209	\$0	\$0	\$0	\$1,912	\$278,446	\$5,294
Court Fees/Assessments	\$0	\$0	\$87	\$0	\$0	\$0	\$0	\$0	\$143
Juvenile Probation	\$0	\$0	\$7,985	\$0	\$0	\$0	\$3,204	\$0	\$13,174
Juvenile Detention	\$0	\$0	\$8,439	\$0	\$0	\$0	\$0	\$0	\$13,922
Justice Court	\$279,312	\$0	\$23,278	\$0	\$190,135	\$114,593	\$17,384	\$0	\$38,403
Alternative Sentencing	\$0	\$0	\$7,210	\$0	\$0	\$0	\$7,128	\$13,310	\$11,894
Justice Court	\$0	\$0	\$1,762	\$0	\$0	\$0	\$0	\$0	\$2,907
Parks Administration	\$0	\$0	\$3,863	\$0	\$0	\$0	\$10,127	\$35,488	\$6,374
Park Maintenance	\$0	\$0	\$6,218	\$0	\$0	\$0	\$0	\$0	\$10,259
Grants, Gifts, Donations	\$0	\$0	\$299	\$0	\$0	\$0	\$0	\$0	\$494
Youth Sports Assoc	\$0	\$0	\$347	\$0	\$0	\$0	\$0	\$0	\$573
Multi Purp Athletic Ctr	\$0	\$0	\$764	\$0	\$0	\$0	\$0	\$0	\$1,261
Swimming Pool	\$0	\$0	\$3,558	\$0	\$0	\$0	\$0	\$0	\$5,871
Community Center	\$0	\$0	\$1,810	\$0	\$0	\$0	\$0	\$0	\$2,987
Recreation	\$0	\$0	\$2,301	\$0	\$0	\$0	\$0	\$0	\$3,797
Ice Rink	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sports	\$0	\$0	\$2,210	\$0	\$0	\$0	\$0	\$0	\$3,646
Library	\$0	\$0	\$8,917	\$0	\$0	\$0	\$1,042	\$19,109	\$14,711
Health Admin	\$0	\$0	\$2,766	\$0	\$0	\$0	\$20,165	\$30,711	\$4,563
Landfill Administration	\$0	\$0	\$10,111	\$0	\$0	\$0	\$25,909	\$0	\$16,680
Medical	\$0	\$0	\$595	\$0	\$0	\$0	\$0	\$0	\$982
Environmental Health	\$0	\$0	\$1,679	\$0	\$0	\$0	\$0	\$0	\$2,770
Health	\$0	\$0	\$1,233	\$0	\$0	\$0	\$0	\$0	\$2,034
Animal Services	\$0	\$0	\$3,849	\$0	\$0	\$0	\$0	\$0	\$6,349
Airport	\$0	\$0	\$0	\$38,121	\$0	\$0	\$0	\$0	\$0
Cooperative Extension	\$0	\$0	\$917	\$0	\$0	\$0	\$0	\$0	\$1,513
Supplemental Indigent	\$0	\$0	\$6,388	\$0	\$0	\$0	\$0	\$0	\$10,538
Capital Projects	\$0	\$0	\$5,372	\$0	\$0	\$0	\$913	\$0	\$8,862
Senior Citizens	\$0	\$0	\$2,579	\$0	\$0	\$0	\$0	\$0	\$4,254
Carson City Transit	\$0	\$0	\$5,832	\$0	\$0	\$0	\$5,306	\$2,047	\$9,621
Library Gift	\$0	\$0	\$423	\$0	\$0	\$0	\$0	\$0	\$697
Business Incubator	\$0	\$0	\$175	\$0	\$0	\$0	\$0	\$0	\$288
Landscape Maintenance	\$0	\$0	\$40	\$0	\$0	\$0	\$0	\$0	\$66
Administrative Assessment	\$0	\$0	\$389	\$0	\$0	\$0	\$0	\$0	\$641
Traffic/Transportation	\$0	\$0	\$168	\$0	\$0	\$0	\$17,627	\$0	\$277
Regional Transportation	\$0	\$0	\$3,328	\$38,121	\$0	\$0	\$1,827	\$6,483	\$5,490
V&T Spec. Infrastructure	\$0	\$0	\$1	\$0	\$0	\$0	\$913	\$0	\$2
Quality of Life	\$0	\$0	\$4,503	\$47,652	\$0	\$0	\$0	\$13,649	\$7,429
Street Maintenance	\$0	\$0	\$20,302	\$0	\$0	\$0	\$0	\$4,777	\$33,492

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	\$1,961	\$362	\$4,209	\$0	\$196	\$0	\$313	\$0	\$0
Emergency Management	\$886	\$0	\$0	\$0	\$18	\$0	\$229	\$0	\$0
Wildland Fire Management	\$3,244	\$3,131	\$10,606	\$0	\$245	\$0	\$223	\$0	\$0
Juvenile Court	\$3,252	\$1,085	\$12,646	\$0	\$246	\$0	\$648	\$0	\$0
Court Fees/Assessments	\$141	\$0	\$0	\$0	\$15	\$0	\$17	\$0	\$0
Juvenile Probation	\$7,761	\$2,170	\$55,126	\$0	\$605	\$0	\$1,612	\$0	\$0
Juvenile Detention	\$9,020	\$24,218	\$44,188	\$0	\$926	\$0	\$1,703	\$0	\$0
Justice Court	\$24,362	\$17,835	\$120,048	\$0	\$2,677	\$0	\$4,700	\$0	\$0
Alternative Sentencing	\$8,828	\$5,367	\$28,747	\$0	\$857	\$0	\$1,456	\$0	\$0
Justice Court	\$2,863	\$0	\$0	\$0	\$1,890	\$0	\$356	\$0	\$0
Parks Administration	\$4,030	\$1,446	\$17,231	\$0	\$397	\$0	\$780	\$0	\$0
Park Maintenance	\$8,103	\$2,893	\$32,218	\$0	\$922	\$0	\$1,255	\$0	\$0
Grants, Gifts, Donations	\$304	\$0	\$0	\$0	\$17	\$0	\$61	\$0	\$0
Youth Sports Assoc	\$456	\$0	\$0	\$0	\$40	\$0	\$70	\$0	\$0
Multi Purp Athletic Ctr	\$1,784	\$1,446	\$5,231	\$0	\$89	\$0	\$154	\$0	\$0
Swimming Pool	\$14,481	\$17,624	\$63,371	\$0	\$291	\$0	\$719	\$0	\$0
Community Center	\$4,024	\$3,074	\$16,960	\$0	\$195	\$0	\$365	\$0	\$0
Recreation	\$9,186	\$37,800	\$43,653	\$0	\$171	\$0	\$465	\$0	\$0
Ice Rink	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sports	\$10,199	\$16,562	\$41,996	\$0	\$198	\$0	\$447	\$0	\$0
Library	\$12,193	\$16,779	\$43,476	\$0	\$1,191	\$0	\$1,801	\$0	\$0
Health Admin	\$8,026	\$28,024	\$77,624	\$0	\$1,158	\$0	\$558	\$0	\$0
Landfill Administration	\$13,440	\$8,720	\$25,249	\$0	\$3,193	\$0	\$2,041	\$0	\$107,326
Medical	\$415	\$0	\$0	\$0	\$0	\$0	\$120	\$0	\$0
Environmental Health	\$1,290	\$0	\$0	\$0	\$23	\$0	\$339	\$0	\$0
Health	\$914	\$0	\$556	\$0	\$10	\$0	\$249	\$0	\$0
Animal Services	\$6,253	\$0	\$0	\$0	\$664	\$0	\$777	\$0	\$0
Airport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cooperative Extension	\$1,414	\$180	\$654	\$0	\$147	\$0	\$185	\$0	\$0
Supplemental Indigent	\$8,818	\$0	\$0	\$0	\$992	\$0	\$1,290	\$0	\$0
Capital Projects	\$21,112	\$0	\$0	\$0	\$18,476	\$0	\$1,084	\$0	\$0
Senior Citizens	\$4,453	\$542	\$6,314	\$0	\$206	\$0	\$520	\$0	\$0
Carson City Transit	\$8,280	\$0	\$891	\$0	\$1,538	\$0	\$1,177	\$0	\$0
Library Gift	\$609	\$0	\$0	\$0	\$70	\$0	\$86	\$0	\$0
Business Incubator	\$149	\$0	\$0	\$0	\$10	\$0	\$35	\$0	\$0
Landscape Maintenance	\$59	\$0	\$0	\$0	\$7	\$0	\$8	\$0	\$0
Administrative Assessment	\$570	\$0	\$0	\$0	\$67	\$0	\$78	\$0	\$0
Traffic/Transportation	\$108	\$2,226	\$0	\$0	\$371	\$0	\$34	\$0	\$0
Regional Transportation	\$12,330	\$0	\$0	\$0	\$10,721	\$0	\$672	\$0	\$106,106
V&T Spec. Infrastructure	\$2,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Quality of Life	\$18,478	\$1,628	\$13,137	\$34,111	\$3,545	\$0	\$909	\$0	\$38,050
Street Maintenance	\$21,722	\$3,797	\$44,188	\$0	\$2,998	\$0	\$4,098	\$0	\$52,200

Detail of Allocated Costs

Departments	<u>Facilities Maintenance</u>	<u>Total Plan Allocated</u>
Fire Training	\$4,495	\$15,646
Emergency Management	\$0	\$4,130
Wildland Fire Management	\$0	\$20,385
Juvenile Court	\$0	\$306,738
Court Fees/Assessments	\$0	\$403
Juvenile Probation	\$7,002	\$98,639
Juvenile Detention	\$41,349	\$143,765
Justice Court	\$96,837	\$929,564
Alternative Sentencing	\$0	\$84,797
Justice Court	\$0	\$9,778
Parks Administration	\$92,950	\$172,686
Park Maintenance	\$0	\$61,868
Grants, Gifts, Donations	\$0	\$1,175
Youth Sports Assoc	\$0	\$1,486
Multi Purp Athletic Ctr	\$8,777	\$19,506
Swimming Pool	\$39,794	\$145,709
Community Center	\$87,543	\$116,958
Recreation	\$2,144	\$99,517
Ice Rink	\$0	\$0
Sports	\$0	\$75,258
Library	\$38,409	\$157,628
Health Admin	\$55,487	\$229,082
Landfill Administration	\$10,295	\$222,964
Medical	\$0	\$2,112
Environmental Health	\$0	\$6,101
Health	\$0	\$4,996
Animal Services	\$10,591	\$28,483
Airport	\$0	\$38,121
Cooperative Extension	\$7,167	\$12,177
Supplemental Indigent	\$0	\$28,026
Capital Projects	\$0	\$55,819
Senior Citizens	\$77,491	\$96,359
Carson City Transit	\$65,994	\$100,686
Library Gift	\$0	\$1,885
Business Incubator	\$0	\$657
Landscape Maintenance	\$0	\$180
Administrative Assessment	\$0	\$1,745
Traffic/Transportation	\$0	\$20,811
Regional Transportation	\$207	\$185,285
V&T Spec. Infrastructure	\$0	\$3,116
Quality of Life	\$0	\$183,091
Street Maintenance	\$21,466	\$209,040

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>
Infrastructure Tax	\$0	\$0	\$189	\$0	\$0	\$0	\$0	\$0	\$313
Grant Fund	\$0	\$0	\$18,891	\$0	\$0	\$0	\$0	\$0	\$31,163
Commissary Fund	\$0	\$0	\$1,094	\$0	\$0	\$0	\$0	\$0	\$1,805
911 Surcharge	\$0	\$0	\$1,616	\$0	\$0	\$0	\$458	\$0	\$2,667
Arts & Culture Fund	\$0	\$0	\$273	\$0	\$0	\$0	\$0	\$0	\$436
Debt Svc-Carson City	\$0	\$0	\$0	\$6,353	\$0	\$0	\$0	\$0	\$0
Ambulance	\$0	\$0	\$21,407	\$0	\$0	\$0	\$0	\$0	\$35,315
Stormwater Drainage	\$0	\$0	\$1,819	\$0	\$0	\$0	\$64,902	\$2,047	\$3,000
Sewer Operation	\$0	\$0	\$25,611	\$0	\$0	\$0	\$68,958	\$17,062	\$42,251
Water	\$0	\$0	\$36,531	\$0	\$0	\$0	\$68,273	\$2,047	\$60,264
Building Permits	\$8,692	\$0	\$5,049	\$0	\$0	\$0	\$7,301	\$23,886	\$8,329
Cemetery	\$0	\$0	\$682	\$0	\$0	\$0	\$347	\$0	\$1,126
CC Sanitary Landfill	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,047	\$0
Fleet Management	\$0	\$0	\$8,603	\$0	\$0	\$0	\$0	\$0	\$14,191
Group Medical Insurance	\$582	\$0	\$9,186	\$0	\$0	\$0	\$0	\$0	\$15,153
Workers Compensation Ins	\$1,637	\$0	\$5,550	\$0	\$0	\$0	\$0	\$4,436	\$9,156
Insurance Fund	\$0	\$0	\$12,965	\$0	\$0	\$0	\$0	\$9,895	\$21,388
Redevelopment	\$0	\$0	\$1,300	\$0	\$0	\$0	\$0	\$11,602	\$2,144
Redevelopment Revolving	\$0	\$0	\$1,248	\$38,121	\$0	\$0	\$0	\$0	\$2,060
School Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$3,881	\$0	\$0
Tourism Authority	\$0	\$0	\$7,260	\$0	\$0	\$0	\$0	\$0	\$11,976
Tricoounty Railway	\$0	\$0	\$477	\$0	\$0	\$0	\$0	\$0	\$786
Sub-Conservancy District	\$0	\$0	\$2,897	\$0	\$0	\$0	\$0	\$0	\$4,779
Downtown NID	\$0	\$0	\$288	\$0	\$0	\$0	\$0	\$0	\$474
Controller Trust Fund	\$0	\$0	\$224	\$0	\$0	\$0	\$0	\$0	\$369
All Other	\$0	\$0	\$0	\$0	\$669	\$0	\$30,901	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	(\$563,957)	\$0	(\$202,725)	(\$1,841,504)	\$0
Direct Bill									
Unallocated					\$563,957		\$202,725	\$1,841,504	
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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>
Infrastructure Tax	\$280	\$0	\$0	\$0	\$2,370	\$0	\$38	\$0	\$0
Grant Fund	\$14,375	\$0	\$0	\$0	\$1,170	\$0	\$3,814	\$0	\$0
Commissary Fund	\$1,499	\$367	\$2,754	\$0	\$175	\$0	\$221	\$0	\$0
911 Surcharge	\$4,584	\$0	\$0	\$0	\$279	\$0	\$326	\$0	\$0
Arts & Culture Fund	\$187	\$0	\$0	\$0	\$8	\$0	\$56	\$0	\$0
Debt Svc-Carson City	\$10,993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ambulance	\$18,751	\$5,967	\$85,669	\$0	\$1,458	\$0	\$4,321	\$176,571	\$0
Stormwater Drainage	(\$5,498)	\$1,446	\$16,832	\$15,505	\$930	\$0	\$367	\$0	\$236,848
Sewer Operation	\$11,461	\$15,818	\$59,593	\$24,808	\$55,340	\$0	\$5,170	\$0	\$1,023,010
Water	\$25,618	\$7,146	\$46,292	\$15,505	\$5,018	\$0	\$7,374	\$0	\$482,479
Building Permits	\$6,672	\$542	\$6,314	\$0	\$776	\$0	\$1,019	\$0	\$194,407
Cemetery	\$601	\$180	\$654	\$0	\$19	\$0	\$138	\$0	\$0
CC Sanitary Landfill	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fleet Management	\$9,116	\$2,527	\$19,113	\$0	\$1,374	\$0	\$1,737	\$0	\$44,638
Group Medical Insurance	(\$327)	\$26,445	\$2,105	\$0	\$1,280	\$341	\$1,854	\$0	\$0
Workers Compensation Ins	\$8,467	(\$4,730)	\$4,209	\$0	\$833	\$2,698	\$1,121	\$0	\$0
Insurance Fund	\$15,511	\$0	\$0	\$0	\$2,658	\$0	\$2,617	\$0	\$0
Redevelopment	\$1,132	\$0	\$0	\$0	\$79	\$0	\$262	\$0	\$0
Redevelopment Revolving	\$1,841	\$0	\$0	\$0	\$216	\$0	\$252	\$0	\$0
School Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tourism Authority	\$9,373	\$4,077	\$13,791	\$0	\$970	\$0	\$1,466	\$0	\$0
Tricoounty Railway	\$703	\$0	\$0	\$0	\$82	\$0	\$96	\$0	\$0
Sub-Conservancy District	\$3,589	\$2,893	\$13,365	\$0	\$79	\$0	\$584	\$0	\$0
Downtown NID	\$424	\$0	\$0	\$0	\$54	\$0	\$59	\$0	\$0
Controller Trust Fund	\$328	\$0	\$0	\$0	\$39	\$0	\$45	\$0	\$0
All Other	\$20,887	\$2,226	\$0	\$108,536	\$26,579	\$0	\$0	\$77,989	\$0
Subtotal	(\$205,591)	(\$157,328)	\$0	\$0	\$0	\$0	\$0	\$0	(\$154,158)
Direct Bill	\$128,151	\$157,328							
Unallocated	\$77,440								\$154,158
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Detail of Allocated Costs

Departments	<u>Facilities Maintenance</u>	<u>Total Plan Allocated</u>
Infrastructure Tax	\$0	\$3,190
Grant Fund	\$0	\$69,413
Commissary Fund	\$0	\$7,915
911 Surcharge	\$0	\$9,930
Arts & Culture Fund	\$0	\$960
Debt Svc-Carson City	\$0	\$17,346
Ambulance	\$0	\$349,459
Stormwater Drainage	\$6,305	\$344,503
Sewer Operation	\$28,260	\$1,377,342
Water	\$8,150	\$764,697
Building Permits	\$9,344	\$272,331
Cemetery	\$4,491	\$8,238
CC Sanitary Landfill	\$0	\$2,047
Fleet Management	\$12,607	\$113,906
Group Medical Insurance	\$972	\$57,591
Workers Compensation Ins	\$2,731	\$36,108
Insurance Fund	\$0	\$65,034
Redevelopment	\$0	\$16,519
Redevelopment Revolving	\$0	\$43,738
School Debt Service	\$0	\$3,881
Tourism Authority	\$0	\$48,913
Tricoounty Railway	\$0	\$2,144
Sub-Conservancy District	\$0	\$28,186
Downtown NID	\$0	\$1,299
Controller Trust Fund	\$0	\$1,005
All Other	\$310,958	\$578,745
Subtotal	\$0	\$12,214,840
Direct Bill		\$285,479
Unallocated		\$2,839,784
Total	\$0	\$15,340,103

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

1010710 - Information Technology

- 12.004 Help Desk
- 12.005 Network Infrastructure
- 12.006 Application Support
- 12.007 Citywide Application Support
- 12.008 Equipment

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

- 18.004 Departmental Support

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

- Full Time Equivalent (FTE) County by Department/Fund
- Full Time Equivalent (FTE) County by Department/Fund
- Cost of Contracted Services Identified By Department
- Number of FTE by Department/Fund - Including PT/Seasonal
- Value of Equipment/Software by department or fund

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

Salary Support by Fund

Summary of allocation basis

Department

- 1015034 - Facilities Maintenance
 - 19.004 City Hall
 - 19.005 Public Safety
 - 19.006 Direct Maintenance Support
 - 19.007 Custodial Services

Basis of allocation

- 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

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

**As a matter of convenience for the model, costs allocated to the BRIC Building from other Central Service Departments are distributed to the occupants through the Building Charge. These costs are identified in the Additions: 2nd section of the Schedule of Costs To Be Allocated by Function, Schedule 1.003.*

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		\$415	\$415	
1010710 - Information Technology		\$5,234	\$5,234	
Total allocated additions:		<u>\$5,649</u>	<u>\$5,649</u>	<u>\$5,649</u>
Departmental cost adjustments:				
City Hall	\$52,082			
Public Safety Complex	\$475,869			
BRIC Building	\$23,326			
Dispatch	\$12,668			
Total departmental cost adjustments:	<u>\$563,945</u>			<u>\$563,945</u>
Total to be allocated	<u>\$563,945</u>	<u>\$5,649</u>		<u>\$569,594</u>

Carson City, Nevada - Full Cost Allocation

Building Charge
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>City Hall</u>	<u>Public Safety Complex</u>	<u>BRIC Building</u>	<u>Dispatch</u>
<u>Other Expense and Cost</u>						
SALARIES & WAGES						
FRINGE BENEFITS						
<u>Cost Adjustments</u>						
City Hall	\$52,082		\$52,082			
Public Safety Complex	\$475,869			\$475,869		
BRIC Building	\$23,326				\$23,326	
Dispatch	\$12,668					\$12,668
Functional Cost	\$563,945		\$52,082	\$475,869	\$23,326	\$12,668
Allocable Costs	\$563,945		\$52,082	\$475,869	\$23,326	\$12,668
1st Allocation	\$563,945		\$52,082	\$475,869	\$23,326	\$12,668
Additions: 2nd						
Treasurer	\$415				\$415	
Information Technology	\$5,234				\$5,234	
Functional Cost	\$5,649				\$5,649	
Allocable Costs	\$5,649				\$5,649	
2nd Allocation	\$5,649				\$5,649	
Total allocated	\$569,594		\$52,082	\$475,869	\$28,975	\$12,668

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 %	\$2,489		\$2,489		\$2,489
Treasurer	1,882	12.831 %	\$6,682		\$6,682		\$6,682
Assessor	1,412	9.626 %	\$5,014		\$5,014		\$5,014
City Manager	3,279	22.355 %	\$11,643		\$11,643		\$11,643
Finance	1,548	10.554 %	\$5,497		\$5,497		\$5,497
Human Resources	3,052	20.807 %	\$10,837		\$10,837		\$10,837
Information Technology	2,027	13.819 %	\$7,197		\$7,197		\$7,197
Internal Auditor	142	0.968 %	\$504		\$504		\$504
Group Medical Insurance	164	1.118 %	\$582		\$582		\$582
Workers Compensation Ins	461	3.143 %	\$1,637		\$1,637		\$1,637
Total	<u>14,668</u>	<u>100.000 %</u>	<u>\$52,082</u>		<u>\$52,082</u>		<u>\$52,082</u>

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

Source: Facilities Maintenance

Building Charge
Detail allocation of
Public Safety Complex

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Recorder	8,147	15.702 %	\$74,721		\$74,721		\$74,721
Collections	336	0.648 %	\$3,082		\$3,082		\$3,082
District Attorney	7,358	14.181 %	\$67,485		\$67,485		\$67,485
Detention Facility	5,590	10.774 %	\$51,269		\$51,269		\$51,269
Justice Court	30,454	58.695 %	\$279,312		\$279,312		\$279,312
Total	51,885	100.000 %	\$475,869		\$475,869		\$475,869

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

Source: Facilities Maintenance

Building Charge
Detail allocation of
BRIC Building

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Planning	3,693	39.994 %	\$9,329		\$9,329	\$2,259	\$11,588
Building Permits	2,770	29.998 %	\$6,997		\$6,997	\$1,695	\$8,692
Business License	1,847	20.002 %	\$4,666		\$4,666	\$1,130	\$5,796
Public Works	924	10.006 %	\$2,334		\$2,334	\$565	\$2,899
Total	<u>9,234</u>	<u>100.000 %</u>	<u>\$23,326</u>		<u>\$23,326</u>	<u>\$5,649</u>	<u>\$28,975</u>

(A) Alloc basis:

Source:

Building Charge
Detail allocation of
Dispatch

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

(A) Alloc basis: Direct Allocation to Dispatch

Source: Facilities Maintenance

Carson City, Nevada - Full Cost Allocation

Building 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	\$2,489	\$2,489			
Recorder	\$74,721		\$74,721		
Treasurer	\$6,682	\$6,682			
District Attorney	\$67,485		\$67,485		
City Manager	\$11,643	\$11,643			
Finance	\$5,497	\$5,497			
Human Resources	\$10,837	\$10,837			
Information Technology	\$7,197	\$7,197			
Internal Auditor	\$504	\$504			
Dispatch	\$12,668				\$12,668
Public Works	\$2,899			\$2,899	
Collections	\$3,082		\$3,082		
Assessor	\$5,014	\$5,014			
Planning	\$11,588			\$11,588	
Business License	\$5,796			\$5,796	
Detention Facility	\$51,269		\$51,269		
Justice Court	\$279,312		\$279,312		
Building Permits	\$8,692			\$8,692	
Group Medical Insurance	\$582	\$582			
Workers Compensation Ins	\$1,637	\$1,637			
Total	\$569,594	\$52,082	\$475,869	\$28,975	\$12,668

SCHEDULE 2.01

EQUIPMENT CHARGE

NATURE AND EXTENT OF SERVICE

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:				
Departmental cost adjustments:				
EQUIPMENT	\$104,213			
Total departmental cost adjustments:	<u>\$104,213</u>			<u>\$104,213</u>
Total to be allocated	<u>\$104,213</u>			<u>\$104,213</u>

Equipment Charge
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Furniture, Fixtures & Equip</u>
<u>Other Expense and Cost</u>			
SALARIES & WAGES			
FRINGE BENEFITS			
<u>Cost Adjustments</u>			
EQUIPMENT	\$104,213		\$104,213
Functional Cost	<u>\$104,213</u>		<u>\$104,213</u>
Allocable Costs	<u>\$104,213</u>		<u>\$104,213</u>
1st Allocation	\$104,213		\$104,213
Functional Cost			
Allocable Costs			
2nd Allocation			
Total allocated	<u><u>\$104,213</u></u>		<u><u>\$104,213</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	0.225 %	\$235		\$235		\$235
City Manager	2,060	1.977 %	\$2,060		\$2,060		\$2,060
Information Technology	65,678	63.023 %	\$65,678		\$65,678		\$65,678
Public Works	1,168	1.121 %	\$1,168		\$1,168		\$1,168
Dispatch	18,508	17.760 %	\$18,508		\$18,508		\$18,508
Finance	980	0.940 %	\$980		\$980		\$980
Facilities Maintenance	5,278	5.065 %	\$5,278		\$5,278		\$5,278
Recorder	10,306	9.889 %	\$10,306		\$10,306		\$10,306
Total	<u>104,213</u>	<u>100.000 %</u>	<u>\$104,213</u>		<u>\$104,213</u>		<u>\$104,213</u>

(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 & Equip</u>
Recorder	\$10,306	\$10,306
District Attorney	\$235	\$235
City Manager	\$2,060	\$2,060
Finance	\$980	\$980
Information Technology	\$65,678	\$65,678
Dispatch	\$18,508	\$18,508
Public Works	\$1,168	\$1,168
Facilities Maintenance	\$5,278	\$5,278
Total	<u>\$104,213</u>	<u>\$104,213</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>
	\$235,851			\$235,851
Allocated additions:				
1 - Building Charge	\$2,489		\$2,489	
1010212 - Clerk		\$170,916	\$170,916	
1010213 - Recorder		\$15,350	\$15,350	
1010500 - District Attorney		\$113,029	\$113,029	
1010600 - City Manager		\$1,979	\$1,979	
1010701 - Finance		\$1,464	\$1,464	
1010705 - Human Resources		\$827	\$827	
1010710 - Information Technology		\$10,324	\$10,324	
1010720 - Purchasing		\$197	\$197	
1010730 - City Hall		\$5,688	\$5,688	
1010800 - Internal Auditor		\$240	\$240	
1015034 - Facilities Maintenance		\$4,032	\$4,032	
Total allocated additions:	<u>\$2,489</u>	<u>\$324,046</u>	<u>\$326,535</u>	<u>\$326,535</u>
Total to be allocated	<u>\$238,340</u>	<u>\$324,046</u>		<u>\$562,386</u>

Carson City, Nevada - Full Cost Allocation

Board of Supervisors
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Countywide Support</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$131,562		\$131,562
FRINGE BENEFITS	\$98,334		\$98,334
<u>Other Expense and Cost</u>			
SERVICE AND SUPPLIES	\$5,955		\$5,955
Departmental Expenditures	\$235,851		\$235,851
Additions: 1st			
Other	\$2,489	\$2,489	
Functional Cost	\$238,340	\$2,489	\$235,851
Reallocate Admin		(\$2,489)	\$2,489
Allocable Costs	\$238,340		\$238,340
1st Allocation	\$238,340		\$238,340
Additions: 2nd			
Other	\$324,046	\$324,046	
Functional Cost	\$324,046	\$324,046	
Reallocate Admin		(\$324,046)	\$324,046
Allocable Costs	\$324,046		\$324,046
2nd Allocation	\$324,046		\$324,046
Total allocated	\$562,386		\$562,386

Carson City, Nevada - Full Cost Allocation

Board of Supervisors
Detail allocation of
Countywide Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Clerk	290,292	0.282 %	\$672		\$672	\$914	\$1,586
Recorder	551,962	0.536 %	\$1,279		\$1,279	\$1,738	\$3,017
Public Safety Complex	200,803	0.195 %	\$465		\$465	\$632	\$1,097
Elections	237,026	0.230 %	\$549		\$549	\$747	\$1,296
Treasurer	559,777	0.544 %	\$1,297		\$1,297	\$1,763	\$3,060
Assessor	882,939	0.858 %	\$2,045		\$2,045	\$2,781	\$4,826
District Attorney	2,579,750	2.507 %	\$5,976		\$5,976	\$8,125	\$14,101
City Manager	724,397	0.704 %	\$1,678		\$1,678	\$2,282	\$3,960
Public Defender	1,567,375	1.523 %	\$3,631		\$3,631	\$4,937	\$8,568
Central Services	729,658	0.709 %	\$1,690		\$1,690	\$2,298	\$3,988
Finance	693,239	0.674 %	\$1,606		\$1,606	\$2,183	\$3,789
Human Resources	313,843	0.305 %	\$727		\$727	\$988	\$1,715
Information Technology	2,163,242	2.103 %	\$5,011		\$5,011	\$6,813	\$11,824
Geographic Information Systems	300,712	0.292 %	\$697		\$697	\$947	\$1,644
Purchasing	142,215	0.138 %	\$329		\$329	\$448	\$777
City Hall	79,214	0.077 %	\$184		\$184	\$249	\$433
Welfare	404,787	0.393 %	\$938		\$938	\$1,275	\$2,213
Internal Auditor	90,070	0.088 %	\$209		\$209	\$284	\$493
Planning	652,057	0.634 %	\$1,511		\$1,511	\$2,054	\$3,565
Business License	102,974	0.100 %	\$239		\$239	\$324	\$563
Sheriff Administration	1,201,587	1.168 %	\$2,784		\$2,784	\$3,785	\$6,569
Sheriff Operations	6,800,499	6.610 %	\$15,754		\$15,754	\$21,419	\$37,173
Sheriff General Services	606,451	0.589 %	\$1,405		\$1,405	\$1,910	\$3,315
Detention Facility	4,404,967	4.281 %	\$10,204		\$10,204	\$13,874	\$24,078
Dispatch	1,904,057	1.851 %	\$4,411		\$4,411	\$5,997	\$10,408
Trinet Grant	76,629	0.074 %	\$178		\$178	\$241	\$419
Fire Administration	401,655	0.390 %	\$930		\$930	\$1,265	\$2,195
Fire Operations	8,107,000	7.880 %	\$18,781		\$18,781	\$25,534	\$44,315
Fire Prevention	409,404	0.398 %	\$948		\$948	\$1,289	\$2,237
Fire Training	283,769	0.276 %	\$657		\$657	\$894	\$1,551
Emergency Management	206,955	0.201 %	\$479		\$479	\$652	\$1,131
Public Works	2,187,343	2.126 %	\$5,067		\$5,067	\$6,889	\$11,956
Juvenile Court	587,042	0.571 %	\$1,360		\$1,360	\$1,849	\$3,209
Juvenile Probation	1,460,930	1.420 %	\$3,384		\$3,384	\$4,601	\$7,985
Juvenile Detention	1,543,868	1.501 %	\$3,576		\$3,576	\$4,863	\$8,439
Justice Court	4,258,622	4.139 %	\$9,865		\$9,865	\$13,413	\$23,278
Alternative Sentencing	1,318,972	1.282 %	\$3,056		\$3,056	\$4,154	\$7,210
Parks Administration	706,758	0.687 %	\$1,637		\$1,637	\$2,226	\$3,863
Park Maintenance	1,137,609	1.106 %	\$2,635		\$2,635	\$3,583	\$6,218
Grants, Gifts, Donations	54,751	0.053 %	\$127		\$127	\$172	\$299
Swimming Pool	651,029	0.633 %	\$1,508		\$1,508	\$2,050	\$3,558

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	331,192	0.322 %	\$767		\$767	\$1,043	\$1,810
Recreation	421,057	0.409 %	\$975		\$975	\$1,326	\$2,301
Sports	404,286	0.393 %	\$937		\$937	\$1,273	\$2,210
Library	1,631,399	1.586 %	\$3,779		\$3,779	\$5,138	\$8,917
Health Admin	506,043	0.492 %	\$1,172		\$1,172	\$1,594	\$2,766
Landfill Administration	1,849,671	1.798 %	\$4,285		\$4,285	\$5,826	\$10,111
Animal Services	704,070	0.684 %	\$1,631		\$1,631	\$2,218	\$3,849
Cooperative Extension	167,773	0.163 %	\$389		\$389	\$528	\$917
Supplemental Indigent	1,168,675	1.136 %	\$2,707		\$2,707	\$3,681	\$6,388
Senior Citizens	471,663	0.458 %	\$1,093		\$1,093	\$1,486	\$2,579
Carson City Transit	1,066,928	1.037 %	\$2,472		\$2,472	\$3,360	\$5,832
Library Gift	77,333	0.075 %	\$179		\$179	\$244	\$423
Administrative Assessment	71,174	0.069 %	\$165		\$165	\$224	\$389
Traffic/Transportation	30,772	0.030 %	\$71		\$71	\$97	\$168
Regional Transportation	608,819	0.592 %	\$1,410		\$1,410	\$1,918	\$3,328
Quality of Life	823,776	0.801 %	\$1,908		\$1,908	\$2,595	\$4,503
Street Maintenance	3,714,156	3.610 %	\$8,604		\$8,604	\$11,698	\$20,302
Grant Fund	3,455,878	3.359 %	\$8,006		\$8,006	\$10,885	\$18,891
Commissary Fund	200,147	0.195 %	\$464		\$464	\$630	\$1,094
Ambulance	3,916,246	3.806 %	\$9,072		\$9,072	\$12,335	\$21,407
Stormwater Drainage	332,662	0.323 %	\$771		\$771	\$1,048	\$1,819
Sewer Operation	4,685,437	4.554 %	\$10,854		\$10,854	\$14,757	\$25,611
Water	6,682,989	6.496 %	\$15,482		\$15,482	\$21,049	\$36,531
Building Permits	923,699	0.898 %	\$2,140		\$2,140	\$2,909	\$5,049
Cemetery	124,878	0.121 %	\$289		\$289	\$393	\$682
Fleet Management	1,573,700	1.530 %	\$3,646		\$3,646	\$4,957	\$8,603
Group Medical Insurance	1,680,422	1.633 %	\$3,893		\$3,893	\$5,293	\$9,186
Workers Compensation Ins	1,015,412	0.987 %	\$2,352		\$2,352	\$3,198	\$5,550
Insurance Fund	2,371,825	2.305 %	\$5,495		\$5,495	\$7,470	\$12,965
Redevelopment	237,709	0.231 %	\$551		\$551	\$749	\$1,300
Redevelopment Revolving	228,409	0.222 %	\$529		\$529	\$719	\$1,248
Tourism Authority	1,328,106	1.291 %	\$3,077		\$3,077	\$4,183	\$7,260
Tricounty Railway	87,210	0.085 %	\$202		\$202	\$275	\$477
Sub-Conservancy District	530,028	0.515 %	\$1,228		\$1,228	\$1,669	\$2,897
Controller Trust Fund	40,821	0.040 %	\$95		\$95	\$129	\$224
Medical	108,907	0.106 %	\$252		\$252	\$343	\$595
Environmental Health	307,160	0.299 %	\$712		\$712	\$967	\$1,679
Investigations	2,359,071	2.293 %	\$5,465		\$5,465	\$7,430	\$12,895
Justice Court	322,393	0.313 %	\$747		\$747	\$1,015	\$1,762
Northgate	29,892	0.029 %	\$69		\$69	\$94	\$163
Capital Projects	982,791	0.955 %	\$2,277		\$2,277	\$3,095	\$5,372

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>
911 Surcharge	295,687	0.287 %	\$685		\$685	\$931	\$1,616
Wildland Fire Management	202,670	0.197 %	\$470		\$470	\$638	\$1,108
Facilities Maintenance	1,368,839	1.330 %	\$3,171		\$3,171	\$4,311	\$7,482
Pulbic Guardian	231,469	0.225 %	\$536		\$536	\$729	\$1,265
Chartered Admin	999,981	0.972 %	\$2,317		\$2,317	\$3,150	\$5,467
V&T Spec. Infrastructure	208					\$1	\$1
Infrastructure Tax	34,732	0.034 %	\$80		\$80	\$109	\$189
Multi Purp Athletic Ctr	139,830	0.136 %	\$324		\$324	\$440	\$764
SART	14,040	0.014 %	\$33		\$33	\$44	\$77
Youth Sports Assoc	63,492	0.062 %	\$147		\$147	\$200	\$347
Court Fees/Assessments	15,829	0.015 %	\$37		\$37	\$50	\$87
Health	225,562	0.219 %	\$523		\$523	\$710	\$1,233
Downtown NID	52,599	0.051 %	\$122		\$122	\$166	\$288
Business Incubator	31,927	0.031 %	\$74		\$74	\$101	\$175
Landscape Maintenance	7,258	0.007 %	\$17		\$17	\$23	\$40
Arts & Culture Fund	49,330	0.051 %	\$113		\$113	\$160	\$273
Total	<u>102,884,261</u>	<u>100.000 %</u>	<u>\$238,340</u>		<u>\$238,340</u>	<u>\$324,046</u>	<u>\$562,386</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	\$1,586	\$1,586
Recorder	\$3,017	\$3,017
Public Safety Complex	\$1,097	\$1,097
Treasurer	\$3,060	\$3,060
District Attorney	\$14,101	\$14,101
City Manager	\$3,960	\$3,960
Finance	\$3,789	\$3,789
Human Resources	\$1,715	\$1,715
Information Technology	\$11,824	\$11,824
Geographic Information Systems	\$1,644	\$1,644
Purchasing	\$777	\$777
City Hall	\$433	\$433
Internal Auditor	\$493	\$493
Dispatch	\$10,408	\$10,408
Public Works	\$11,956	\$11,956
Facilities Maintenance	\$7,482	\$7,482
Elections	\$1,296	\$1,296
Public Guardian	\$1,265	\$1,265
Assessor	\$4,826	\$4,826
Public Defender	\$8,568	\$8,568
Central Services	\$3,988	\$3,988
Northgate	\$163	\$163
Welfare	\$2,213	\$2,213
SART	\$77	\$77
Planning	\$3,565	\$3,565
Business License	\$563	\$563
Chartered Admin	\$5,467	\$5,467
Sheriff Administration	\$6,569	\$6,569
Investigations	\$12,895	\$12,895
Sheriff Operations	\$37,173	\$37,173
Sheriff General Services	\$3,315	\$3,315
Detention Facility	\$24,078	\$24,078
Trinet Grant	\$419	\$419
Fire Administration	\$2,195	\$2,195
Fire Operations	\$44,315	\$44,315
Fire Prevention	\$2,237	\$2,237
Fire Training	\$1,551	\$1,551
Emergency Management	\$1,131	\$1,131
Wildland Fire Management	\$1,108	\$1,108
Juvenile Court	\$3,209	\$3,209
Court Fees/Assessments	\$87	\$87

Board of Supervisors
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Countywide Support</u>
Juvenile Probation	\$7,985	\$7,985
Juvenile Detention	\$8,439	\$8,439
Justice Court	\$23,278	\$23,278
Alternative Sentencing Justice Court	\$7,210	\$7,210
Parks Administration	\$1,762	\$1,762
Park Maintenance	\$3,863	\$3,863
Grants, Gifts, Donations	\$6,218	\$6,218
Youth Sports Assoc	\$299	\$299
Multi Purp Athletic Ctr	\$347	\$347
Swimming Pool	\$764	\$764
Community Center	\$3,558	\$3,558
Recreation	\$1,810	\$1,810
Sports	\$2,301	\$2,301
Library	\$2,210	\$2,210
Health Admin	\$8,917	\$8,917
Landfill Administration	\$2,766	\$2,766
Medical	\$10,111	\$10,111
Environmental Health	\$595	\$595
Health	\$1,679	\$1,679
Animal Services	\$1,233	\$1,233
Cooperative Extension	\$3,849	\$3,849
Supplemental Indigent	\$917	\$917
Capital Projects	\$6,388	\$6,388
Senior Citizens	\$5,372	\$5,372
Carson City Transit	\$2,579	\$2,579
Library Gift	\$5,832	\$5,832
Business Incubator	\$423	\$423
Landscape Maintenance	\$175	\$175
Administrative Assessment	\$40	\$40
Traffic/Transportation	\$389	\$389
Regional Transportation	\$168	\$168
V&T Spec. Infrastructure	\$3,328	\$3,328
Quality of Life	\$1	\$1
Street Maintenance	\$4,503	\$4,503
Infrastructure Tax	\$20,302	\$20,302
Grant Fund	\$189	\$189
Commissary Fund	\$18,891	\$18,891
911 Surcharge	\$1,094	\$1,094
Arts & Culture Fund	\$1,616	\$1,616
Ambulance	\$273	\$273
	\$21,407	\$21,407

Board of Supervisors
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Countywide Support</u>
Stormwater Drainage	\$1,819	\$1,819
Sewer Operation	\$25,611	\$25,611
Water	\$36,531	\$36,531
Building Permits	\$5,049	\$5,049
Cemetery	\$682	\$682
Fleet Management	\$8,603	\$8,603
Group Medical Insurance	\$9,186	\$9,186
Workers Compensation Ins	\$5,550	\$5,550
Insurance Fund	\$12,965	\$12,965
Redevelopment	\$1,300	\$1,300
Redevelopment Revolving	\$1,248	\$1,248
Tourism Authority	\$7,260	\$7,260
Tricounty Railway	\$477	\$477
Sub-Conservancy District	\$2,897	\$2,897
Downtown NID	\$288	\$288
Controller Trust Fund	\$224	\$224
Total	<u>\$562,386</u>	<u>\$562,386</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>
	\$290,292			\$290,292
Allocated additions:				
1010100 - Board of Supervisors	\$672	\$914	\$1,586	
1010213 - Recorder		\$18,536	\$18,536	
1010300 - Treasurer		\$5,601	\$5,601	
1010600 - City Manager		\$2,436	\$2,436	
1010701 - Finance		\$1,719	\$1,719	
1010705 - Human Resources		\$827	\$827	
1010710 - Information Technology		\$36,920	\$36,920	
1010720 - Purchasing		\$132	\$132	
1010800 - Internal Auditor		\$295	\$295	
Total allocated additions:	<u>\$672</u>	<u>\$67,380</u>	<u>\$68,052</u>	<u>\$68,052</u>
Total to be allocated	<u>\$290,964</u>	<u>\$67,380</u>		<u>\$358,344</u>

Clerk
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Boards & Commission</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$204,682		\$204,682
FRINGE BENEFITS	\$67,145		\$67,145
<u>Other Expense and Cost</u>			
SERVICE AND SUPPLIES	\$18,465		\$18,465
Departmental Expenditures	<u>\$290,292</u>		<u>\$290,292</u>
Additions: 1st			
Other	<u>\$672</u>	<u>\$672</u>	
Functional Cost	<u>\$290,964</u>	<u>\$672</u>	<u>\$290,292</u>
Reallocate Admin		(\$672)	<u>\$672</u>
Allocable Costs	<u>\$290,964</u>		<u>\$290,964</u>
1st Allocation	<u>\$290,964</u>		<u>\$290,964</u>
Additions: 2nd			
Other	<u>\$67,380</u>	<u>\$67,380</u>	
Functional Cost	<u>\$67,380</u>	<u>\$67,380</u>	
Reallocate Admin		(\$67,380)	<u>\$67,380</u>
Allocable Costs	<u>\$67,380</u>		<u>\$67,380</u>
2nd Allocation	<u>\$67,380</u>		<u>\$67,380</u>
Total allocated	<u>\$358,344</u>		<u>\$358,344</u>

Carson City, Nevada - Full Cost Allocation

Clerk
Detail allocation of
Boards & Commission

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	84	58.741 %	\$170,916		\$170,916		\$170,916
Internal Auditor	6	4.196 %	\$12,208		\$12,208	\$6,852	\$19,060
Airport	12	8.392 %	\$24,417		\$24,417	\$13,704	\$38,121
Regional Transportation	12	8.392 %	\$24,417		\$24,417	\$13,704	\$38,121
Quality of Life	15	10.490 %	\$30,521		\$30,521	\$17,131	\$47,652
Debt Svc-Carson City	2	1.399 %	\$4,069		\$4,069	\$2,284	\$6,353
Redevelopment Revolving	12	8.390 %	\$24,416		\$24,416	\$13,705	\$38,121
Total	143	100.000 %	\$290,964		\$290,964	\$67,380	\$358,344

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

Source: Resident Handbook For Boards, Commissions, & Com

Carson City, Nevada - Full Cost Allocation

Clerk
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Boards & Commission</u>
Board of Supervisors	\$170,916	\$170,916
Internal Auditor	\$19,060	\$19,060
Airport	\$38,121	\$38,121
Regional Transportation	\$38,121	\$38,121
Quality of Life	\$47,652	\$47,652
Debt Svc-Carson City	\$6,353	\$6,353
Redevelopment Revolving	\$38,121	\$38,121
Total	<u>\$358,344</u>	<u>\$358,344</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>
	\$551,962			\$551,962
Allocated additions:				
1 - Building Charge	\$74,721		\$74,721	
2 - Equipment Charge	\$10,306		\$10,306	
1010100 - Board of Supervisors	\$1,279	\$1,738	\$3,017	
1010215 - Public Safety Complex		\$29,403	\$29,403	
1010300 - Treasurer		\$19,759	\$19,759	
1010500 - District Attorney		\$4,127	\$4,127	
1010600 - City Manager		\$4,632	\$4,632	
1010701 - Finance		\$3,183	\$3,183	
1010705 - Human Resources		\$14,994	\$14,994	
1010710 - Information Technology		\$45,178	\$45,178	
1010720 - Purchasing		\$296	\$296	
1010800 - Internal Auditor		\$562	\$562	
1015034 - Facilities Maintenance		\$26,507	\$26,507	
Total allocated additions:	<u>\$86,306</u>	<u>\$150,379</u>	<u>\$236,685</u>	<u>\$236,685</u>
Total to be allocated	<u>\$638,268</u>	<u>\$150,379</u>		<u>\$788,647</u>

Carson City, Nevada - Full Cost Allocation

Recorder
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>General Government</u>	<u>Records Management</u>
<u>Wages & Benefits</u>				
SALARIES & WAGES	\$377,032	\$83,249	\$218,980	\$74,803
FRINGE BENEFITS	\$145,215	\$32,063	\$84,341	\$28,811
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$8,518	\$1,881	\$4,947	\$1,690
MAINTENANCE SVC CONTRACTS	\$4,603		\$2,302	\$2,301
MICROFILM SUPPLIES	\$13,077			\$13,077
TECHNOLOGY	\$3,517		\$3,517	
Departmental Expenditures	\$551,962	\$117,193	\$314,087	\$120,682
Additions: 1st				
Equipment Charge	\$10,306		\$1,666	\$8,640
Other	\$76,000	\$76,000		
Functional Cost	\$638,268	\$193,193	\$315,753	\$129,322
Reallocate Admin		(\$193,193)	\$139,567	\$53,626
Allocable Costs	\$638,268		\$455,320	\$182,948
Unallocated	(\$455,320)		(\$455,320)	
1st Allocation	\$182,948			\$182,948
Additions: 2nd				
Other	\$150,379	\$150,379		
Functional Cost	\$150,379	\$150,379		
Reallocate Admin		(\$150,379)	\$108,637	\$41,742
Allocable Costs	\$150,379		\$108,637	\$41,742
Unallocated	(\$108,637)		(\$108,637)	
2nd Allocation	\$41,742			\$41,742
Total allocated	\$224,690			\$224,690

Recorder
Detail allocation of
Records Management

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Clerk	59,598	10.132 %	\$18,536		\$18,536		\$18,536
Justice Court	477,595	81.192 %	\$148,539		\$148,539	\$41,596	\$190,135
Board of Supervisors	49,356	8.391 %	\$15,350		\$15,350		\$15,350
All Other	1,682	0.285 %	\$523		\$523	\$146	\$669
Total	588,231	100.000 %	\$182,948		\$182,948	\$41,742	\$224,690

(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	\$15,350	\$15,350
Clerk	\$18,536	\$18,536
Justice Court	\$190,135	\$190,135
All Other	\$669	\$669
Total	<u>\$224,690</u>	<u>\$224,690</u>

SCHEDULE 6.01

PUBLIC SAFETY COMPLEX

NATURE AND EXTENT OF SERVICE

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

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

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>
	\$200,803			\$200,803
Allocated additions:				
1010100 - Board of Supervisors	\$465	\$632	\$1,097	
1010600 - City Manager		\$1,685	\$1,685	
1010701 - Finance		\$1,681	\$1,681	
1010720 - Purchasing		\$185	\$185	
1010800 - Internal Auditor		\$204	\$204	
Total allocated additions:	<u>\$465</u>	<u>\$4,387</u>	<u>\$4,852</u>	<u>\$4,852</u>
Total to be allocated	<u>\$201,268</u>	<u>\$4,387</u>		<u>\$205,655</u>

Carson City, Nevada - Full Cost Allocation

Public Safety Complex
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Utilities</u>	<u>Common Costs</u>
<u>Other Expense and Cost</u>				
SALARIES & WAGES				
FRINGE BENEFITS				
<u>Other Expense and Cost</u>				
OFFICE SUPPLIES	\$24,297			\$24,297
POWER	\$121,638		\$121,638	
HEATING	\$53,516		\$53,516	
R&M SERVICES	\$1,352		\$1,352	
Departmental Expenditures	<u>\$200,803</u>		<u>\$176,506</u>	<u>\$24,297</u>
Additions: 1st				
Other	\$465	\$465		
Functional Cost	\$201,268	\$465	\$176,506	\$24,297
Reallocate Admin		(\$465)	\$409	\$56
Allocable Costs	<u>\$201,268</u>		<u>\$176,915</u>	<u>\$24,353</u>
1st Allocation	<u>\$201,268</u>		<u>\$176,915</u>	<u>\$24,353</u>
Additions: 2nd				
Other	\$4,387	\$4,387		
Functional Cost	\$4,387	\$4,387		
Reallocate Admin		(\$4,387)	\$3,856	\$531
Allocable Costs	<u>\$4,387</u>		<u>\$3,856</u>	<u>\$531</u>
2nd Allocation	<u>\$4,387</u>		<u>\$3,856</u>	<u>\$531</u>
Total allocated	<u>\$205,655</u>		<u>\$180,771</u>	<u>\$24,884</u>

Carson City, Nevada - Full Cost Allocation

Public Safety Complex
Detail allocation of
Utilities

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Recorder	8,147	15.702 %	\$27,779		\$27,779		\$27,779
Collections	336	0.648 %	\$1,146		\$1,146	\$30	\$1,176
District Attorney	7,358	14.181 %	\$25,089		\$25,089	\$649	\$25,738
Detention Facility	5,590	10.774 %	\$19,061		\$19,061	\$493	\$19,554
Justice Court	30,454	58.695 %	\$103,840		\$103,840	\$2,684	\$106,524
Total	51,885	100.000 %	\$176,915		\$176,915	\$3,856	\$180,771

(A) Alloc basis: Square Footage by Department

Source: Facilities Maintenance

Public Safety Complex
Detail allocation of
Common Costs

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Recorder	7	6.667 %	\$1,624		\$1,624		\$1,624
District Attorney	23	21.905 %	\$5,334		\$5,334	\$125	\$5,459
Sheriff Administration	4	3.810 %	\$928		\$928	\$22	\$950
Detention Facility	37	35.238 %	\$8,582		\$8,582	\$200	\$8,782
Justice Court	34	32.380 %	\$7,885		\$7,885	\$184	\$8,069
Total	105	100.000 %	\$24,353		\$24,353	\$531	\$24,884

(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	\$29,403	\$27,779	\$1,624
District Attorney	\$31,197	\$25,738	\$5,459
Collections	\$1,176	\$1,176	
Sheriff Administration	\$950		\$950
Detention Facility	\$28,336	\$19,554	\$8,782
Justice Court	\$114,593	\$106,524	\$8,069
Total	<u>\$205,655</u>	<u>\$180,771</u>	<u>\$24,884</u>

SCHEDULE 7.01

TREASURER

NATURE AND EXTENT OF SERVICE

The Treasurer's Office receives revenues owed to the City, maintains a record of the receipts and balances and reconciles receipts with the Controller's records and invests all surplus money. The functions identified in this department have been allocated as follows:

- **Debt Management** – These costs are the time spent with debt management. These costs are allocated based on the count of bond payments by Fund.
- **Utility Collection** – These costs are the time spent with water and sewer consumption fees. 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

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>
	\$559,777			\$559,777
Allocated additions:				
1 - Building Charge	\$6,682		\$6,682	
1010100 - Board of Supervisors	\$1,297	\$1,763	\$3,060	
1010500 - District Attorney		\$10,163	\$10,163	
1010600 - City Manager		\$4,698	\$4,698	
1010701 - Finance		\$3,026	\$3,026	
1010705 - Human Resources		\$993	\$993	
1010710 - Information Technology		\$17,732	\$17,732	
1010720 - Purchasing		\$252	\$252	
1010730 - City Hall		\$8,056	\$8,056	
1010800 - Internal Auditor		\$570	\$570	
1015034 - Facilities Maintenance		\$10,826	\$10,826	
Total allocated additions:	<u>\$7,979</u>	<u>\$58,079</u>	<u>\$66,058</u>	<u>\$66,058</u>
Total to be allocated	<u>\$567,756</u>	<u>\$58,079</u>		<u>\$625,835</u>

Carson City, Nevada - Full Cost Allocation

Treasurer
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Debt Management</u>	<u>Utility Collect</u>	<u>Investments</u>	<u>Revenue Reconciliation</u>	<u>Tax Collection</u>	<u>Parking Ticket Collections</u>	<u>Landfill Collections</u>	<u>JAC Collections</u>
Wages & Benefits										
SALARIES & WAGES	\$242,637	\$31,713	\$7,764	\$49,377	\$21,862	\$51,293	\$70,049	\$5,241	\$3,955	\$291
FRINGE BENEFITS	\$126,534	\$16,538	\$4,049	\$25,750	\$11,401	\$26,749	\$36,530	\$2,733	\$2,063	\$152
Other Expense and Cost										
SERVICES & SUPPLIES	\$15,526	\$2,029	\$497	\$3,160	\$1,399	\$3,282	\$4,482	\$335	\$253	\$19
BANKING FEES	\$21,068	\$4,862			\$16,206					
MAINT SERVICE CONTRACT	\$4,732	\$1,183		\$2,366			\$1,183			
CLCK2	\$14,727			\$14,727						
POSTAGE/REFUNDS	\$6,618						\$6,618			
REFUNDS	\$2,794						\$2,794			
ELLECTED OFFICIAL SAL/B	\$125,141	\$16,356	\$4,005	\$25,466	\$11,275	\$26,455	\$36,128	\$2,703	\$2,040	\$150
Departmental Expenditures	\$559,777	\$72,681	\$16,315	\$120,846	\$62,143	\$107,779	\$157,784	\$11,012	\$8,311	\$612
Additions: 1st										
Other	\$7,979	\$7,979								
Functional Cost	\$567,756	\$80,660	\$16,315	\$120,846	\$62,143	\$107,779	\$157,784	\$11,012	\$8,311	\$612
Reallocate Admin		(\$80,660)	\$2,702	\$20,011	\$10,290	\$17,848	\$26,128	\$1,824	\$1,376	\$101
Allocable Costs	\$567,756		\$19,017	\$140,857	\$72,433	\$125,627	\$183,912	\$12,836	\$9,687	\$713
Unallocated	(\$183,912)						(\$183,912)			
1st Allocation	\$383,844		\$19,017	\$140,857	\$72,433	\$125,627		\$12,836	\$9,687	\$713
Additions: 2nd										
Other	\$58,079	\$58,079								
Functional Cost	\$58,079	\$58,079								
Reallocate Admin		(\$58,079)	\$1,945	\$14,409	\$7,410	\$12,851	\$18,813	\$1,313	\$991	\$73
Allocable Costs	\$58,079		\$1,945	\$14,409	\$7,410	\$12,851	\$18,813	\$1,313	\$991	\$73
Unallocated	(\$18,813)						(\$18,813)			
2nd Allocation	\$39,266		\$1,945	\$14,409	\$7,410	\$12,851		\$1,313	\$991	\$73
Total allocated	\$423,110		\$20,962	\$155,266	\$79,843	\$138,478		\$14,149	\$10,678	\$786

Treasurer
Schedule of costs to be
allocated by function

	<u>Human Resources</u>	<u>Juvenile Probation</u>
<u>Wages & Benefits</u>		
SALARIES & WAGES	\$291	\$801
FRINGE BENEFITS	\$152	\$417
<u>Other Expense and Cost</u>		
SERVICES & SUPPLIES	\$19	\$51
BANKING FEES		
MAINT SERVICE CONTRACT		
CLCK2		
POSTAGE/REFUNDS		
REFUNDS		
ELLECTED OFFICIAL SAL/B	\$150	\$413
Departmental Expenditures	\$612	\$1,682
Additions: 1st		
Other		
Functional Cost	<u>\$612</u>	<u>\$1,682</u>
Reallocate Admin	\$101	\$279
Allocable Costs	<u>\$713</u>	<u>\$1,961</u>
Unallocated		
1st Allocation	<u>\$713</u>	<u>\$1,961</u>
Additions: 2nd		
Other		
Functional Cost		
Reallocate Admin	\$73	\$201
Allocable Costs	<u>\$73</u>	<u>\$201</u>
Unallocated		
2nd Allocation	<u>\$73</u>	<u>\$201</u>
Total allocated	<u><u>\$786</u></u>	<u><u>\$2,162</u></u>

**Treasurer
Detail allocation of
Debt Management**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Capital Projects	4	4.348 %	\$827		\$827	\$86	\$913
V&T Spec. Infrastructure	4	4.348 %	\$827		\$827	\$86	\$913
Stormwater Drainage	2	2.174 %	\$413		\$413	\$43	\$456
Sewer Operation	19	20.652 %	\$3,927		\$3,927	\$411	\$4,338
Water	16	17.391 %	\$3,307		\$3,307	\$346	\$3,653
School Debt Service	17	18.478 %	\$3,514		\$3,514	\$367	\$3,881
Parks Administration	4	4.348 %	\$827		\$827	\$86	\$913
All Other	12	13.043 %	\$2,480		\$2,480	\$259	\$2,739
Regional Transportation	8	8.696 %	\$1,654		\$1,654	\$173	\$1,827
Landfill Administration	2	2.174 %	\$413		\$413	\$43	\$456
911 Surcharge	2	2.174 %	\$413		\$413	\$45	\$458
Building Charge	2	2.174 %	\$415		\$415		\$415
Total	92	100.000 %	\$19,017		\$19,017	\$1,945	\$20,962

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

Source: Al Kramer

Treasurer
Detail allocation of
Utility Collect

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Sewer Operation	33	33.333 %	\$46,952		\$46,952	\$4,803	\$51,755
Water	33	33.333 %	\$46,952		\$46,952	\$4,803	\$51,755
Stormwater Drainage	33	33.334 %	\$46,953		\$46,953	\$4,803	\$51,756
Total	99	100.000 %	\$140,857		\$140,857	\$14,409	\$155,266

(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	39	3.064 %	\$2,219		\$2,219	\$260	\$2,479
Business License	37	2.907 %	\$2,105		\$2,105	\$247	\$2,352
Building Permits	42	3.299 %	\$2,390		\$2,390	\$280	\$2,670
Cemetery	2	0.157 %	\$114		\$114	\$13	\$127
Health Admin	116	9.112 %	\$6,600		\$6,600	\$774	\$7,374
Library	6	0.471 %	\$341		\$341	\$40	\$381
Recorder	127	9.976 %	\$7,226		\$7,226		\$7,226
Landfill Administration	85	6.677 %	\$4,836		\$4,836	\$567	\$5,403
Alternative Sentencing	41	3.221 %	\$2,333		\$2,333	\$274	\$2,607
Water	74	5.813 %	\$4,211		\$4,211	\$494	\$4,705
Sewer Operation	74	5.813 %	\$4,211		\$4,211	\$494	\$4,705
Carson City Transit	26	2.042 %	\$1,479		\$1,479	\$174	\$1,653
All Other	162	12.726 %	\$9,218		\$9,218	\$1,081	\$10,299
Sheriff Administration	34	2.671 %	\$1,935		\$1,935	\$227	\$2,162
Juvenile Probation	6	0.471 %	\$341		\$341	\$40	\$381
Stormwater Drainage	73	5.734 %	\$4,154		\$4,154	\$487	\$4,641
Clerk	36	2.828 %	\$2,048		\$2,048		\$2,048
Traffic/Transportation	20	1.571 %	\$1,138		\$1,138	\$134	\$1,272
Planning	4	0.314 %	\$228		\$228	\$27	\$255
Parks Administration	53	4.163 %	\$3,016		\$3,016	\$354	\$3,370
Juvenile Court	11	0.864 %	\$626		\$626	\$73	\$699
Fire Administration	105	8.248 %	\$5,974		\$5,974	\$701	\$6,675
Justice Court	100	7.858 %	\$5,690		\$5,690	\$669	\$6,359
Total	<u>1,273</u>	<u>100.000 %</u>	<u>\$72,433</u>		<u>\$72,433</u>	<u>\$7,410</u>	<u>\$79,843</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	39	3.064 %	\$3,849		\$3,849	\$452	\$4,301
Business License	37	2.907 %	\$3,651		\$3,651	\$428	\$4,079
Building Permits	42	3.299 %	\$4,145		\$4,145	\$486	\$4,631
Cemetery	2	0.157 %	\$197		\$197	\$23	\$220
Health Admin	116	9.112 %	\$11,448		\$11,448	\$1,343	\$12,791
Library	6	0.471 %	\$592		\$592	\$69	\$661
Recorder	127	9.976 %	\$12,533		\$12,533		\$12,533
Landfill Administration	85	6.677 %	\$8,388		\$8,388	\$984	\$9,372
Alternative Sentencing	41	3.221 %	\$4,046		\$4,046	\$475	\$4,521
Water	74	5.813 %	\$7,303		\$7,303	\$857	\$8,160
Sewer Operation	74	5.813 %	\$7,303		\$7,303	\$857	\$8,160
Carson City Transit	26	2.042 %	\$2,566		\$2,566	\$301	\$2,867
All Other	162	12.726 %	\$15,987		\$15,987	\$1,876	\$17,863
Sheriff Administration	34	2.671 %	\$3,355		\$3,355	\$394	\$3,749
Juvenile Probation	6	0.471 %	\$592		\$592	\$69	\$661
Stormwater Drainage	73	5.734 %	\$7,204		\$7,204	\$845	\$8,049
Clerk	36	2.828 %	\$3,553		\$3,553		\$3,553
Traffic/Transportation	20	1.571 %	\$1,974		\$1,974	\$232	\$2,206
Planning	4	0.314 %	\$395		\$395	\$46	\$441
Parks Administration	53	4.163 %	\$5,230		\$5,230	\$614	\$5,844
Juvenile Court	11	0.864 %	\$1,086		\$1,086	\$127	\$1,213
Fire Administration	105	8.248 %	\$10,362		\$10,362	\$1,216	\$11,578
Justice Court	100	7.858 %	\$9,868		\$9,868	\$1,157	\$11,025
Total	<u>1,273</u>	<u>100.000 %</u>	<u>\$125,627</u>		<u>\$125,627</u>	<u>\$12,851</u>	<u>\$138,478</u>

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

Source:

Treasurer
Detail allocation of
Parking Ticket Collections

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Traffic/Transportation	1	100.000 %	\$12,836		\$12,836	\$1,313	\$14,149
Total	1	100.000 %	\$12,836		\$12,836	\$1,313	\$14,149

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

Source: Treasurer

Treasurer
Detail allocation of
Landfill Collections

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Landfill Administration	1	100.000 %	\$9,687		\$9,687	\$991	\$10,678
Total	1	100.000 %	\$9,687		\$9,687	\$991	\$10,678

(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 %	\$713		\$713	\$73	\$786
Total	1	100.000 %	\$713		\$713	\$73	\$786

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

Source:

Carson City, Nevada - Full Cost Allocation

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 %	\$713		\$713	\$73	\$786
Total	1	100.000 %	\$713		\$713	\$73	\$786

(A) Alloc basis: Direct Allocation to Human Resources

Source:

Carson City, Nevada - Full Cost Allocation

Treasurer
Detail allocation of
Juvenile Probation

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Juvenile Probation	1	100.000 %	\$1,961		\$1,961	\$201	\$2,162
Total	1	100.000 %	\$1,961		\$1,961	\$201	\$2,162

(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	\$415	\$415								
Clerk	\$5,601			\$2,048	\$3,553					
Recorder	\$19,759			\$7,226	\$12,533					
Human Resources	\$786								\$786	
Assessor	\$6,780			\$2,479	\$4,301					
Planning	\$696			\$255	\$441					
Business License	\$6,431			\$2,352	\$4,079					
Sheriff Administration	\$5,911			\$2,162	\$3,749					
Fire Administration	\$18,253			\$6,675	\$11,578					
Juvenile Court	\$1,912			\$699	\$1,213					
Juvenile Probation	\$3,204			\$381	\$661					\$2,162
Justice Court	\$17,384			\$6,359	\$11,025					
Alternative Sentencing	\$7,128			\$2,607	\$4,521					
Parks Administration	\$10,127	\$913		\$3,370	\$5,844					
Library	\$1,042			\$381	\$661					
Health Admin	\$20,165			\$7,374	\$12,791					
Landfill Administration	\$25,909	\$456		\$5,403	\$9,372		\$10,678			
Capital Projects	\$913	\$913								
Carson City Transit	\$5,306			\$1,653	\$2,867			\$786		
Traffic/Transportation	\$17,627			\$1,272	\$2,206	\$14,149				
Regional Transportation	\$1,827	\$1,827								
V&T Spec. Infrastructure	\$913	\$913								
911 Surcharge	\$458	\$458								
Stormwater Drainage	\$64,902	\$456	\$51,756	\$4,641	\$8,049					
Sewer Operation	\$68,958	\$4,338	\$51,755	\$4,705	\$8,160					
Water	\$68,273	\$3,653	\$51,755	\$4,705	\$8,160					
Building Permits	\$7,301			\$2,670	\$4,631					
Cemetery	\$347			\$127	\$220					
School Debt Service	\$3,881	\$3,881								
All Other	\$30,901	\$2,739		\$10,299	\$17,863					
Total	\$423,110	\$20,962	\$155,266	\$79,843	\$138,478	\$14,149	\$10,678	\$786	\$786	\$2,162

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>
	\$2,579,750			\$2,579,750
Allocated additions:				
1 - Building Charge	\$67,485		\$67,485	
2 - Equipment Charge	\$235		\$235	
1010100 - Board of Supervisors	\$5,976	\$8,125	\$14,101	
1010215 - Public Safety Complex	\$30,423	\$774	\$31,197	
1010600 - City Manager		\$21,651	\$21,651	
1010701 - Finance		\$13,081	\$13,081	
1010705 - Human Resources		\$9,109	\$9,109	
1010710 - Information Technology		\$94,274	\$94,274	
1010720 - Purchasing		\$988	\$988	
1010800 - Internal Auditor		\$2,626	\$2,626	
1015034 - Facilities Maintenance		\$23,233	\$23,233	
Total allocated additions:	<u>\$104,119</u>	<u>\$173,861</u>	<u>\$277,980</u>	<u>\$277,980</u>
Total to be allocated	<u>\$2,683,869</u>	<u>\$173,861</u>		<u>\$2,857,730</u>

Carson City, Nevada - Full Cost Allocation

District Attorney
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Departmental Support</u>	<u>Prosecution</u>
<u>Wages & Benefits</u>				
SALARIES & WAGES	\$1,613,092	\$266,321	\$484,895	\$861,876
FRINGE BENEFITS	\$676,021	\$111,611	\$203,212	\$361,198
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$53,838	\$8,889	\$16,184	\$28,765
PROSECUTION SERVICE & SUPPLIES	\$46,590			\$46,590
ATTORNEY FEES	\$11,213		\$11,213	
ELLECTED OFFICIAL SAL/BEN	\$178,996	\$29,552	\$53,806	\$95,638
Departmental Expenditures	\$2,579,750	\$416,373	\$769,310	\$1,394,067
Additions: 1st				
Other	\$104,119	\$104,119		
Functional Cost	\$2,683,869	\$520,492	\$769,310	\$1,394,067
Reallocate Admin		(\$520,492)	\$185,090	\$335,402
Allocable Costs	\$2,683,869		\$954,400	\$1,729,469
Unallocated	(\$1,729,469)			(\$1,729,469)
1st Allocation	\$954,400		\$954,400	
Additions: 2nd				
Other	\$173,861	\$173,861		
Functional Cost	\$173,861	\$173,861		
Reallocate Admin		(\$173,861)	\$61,826	\$112,035
Allocable Costs	\$173,861		\$61,826	\$112,035
Unallocated	(\$112,035)			(\$112,035)
2nd Allocation	\$61,826		\$61,826	
Total allocated	\$1,016,226		\$1,016,226	

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	356	11.843 %	\$113,029		\$113,029		\$113,029
Recorder	13	0.432 %	\$4,127		\$4,127		\$4,127
City Manager	374	12.442 %	\$118,744		\$118,744	\$8,876	\$127,620
Human Resources	209	6.953 %	\$66,357		\$66,357	\$4,960	\$71,317
Purchasing	34	1.131 %	\$10,795		\$10,795	\$807	\$11,602
Sheriff Administration	176	5.855 %	\$55,880		\$55,880	\$4,177	\$60,057
Fire Administration	71	2.362 %	\$22,542		\$22,542	\$1,685	\$24,227
Public Works	86	2.861 %	\$27,305		\$27,305	\$2,041	\$29,346
Library	56	1.863 %	\$17,780		\$17,780	\$1,329	\$19,109
Health Admin	90	2.994 %	\$28,575		\$28,575	\$2,136	\$30,711
Carson City Transit	6	0.200 %	\$1,905		\$1,905	\$142	\$2,047
Regional Transportation	19	0.632 %	\$6,032		\$6,032	\$451	\$6,483
Finance	48	1.597 %	\$15,240		\$15,240	\$1,139	\$16,379
Planning	129	4.291 %	\$40,957		\$40,957	\$3,062	\$44,019
Street Maintenance	14	0.466 %	\$4,445		\$4,445	\$332	\$4,777
Stormwater Drainage	6	0.200 %	\$1,905		\$1,905	\$142	\$2,047
Sewer Operation	50	1.663 %	\$15,875		\$15,875	\$1,187	\$17,062
Water	6	0.200 %	\$1,905		\$1,905	\$142	\$2,047
Building Permits	70	2.329 %	\$22,225		\$22,225	\$1,661	\$23,886
Insurance Fund	29	0.965 %	\$9,207		\$9,207	\$688	\$9,895
Redevelopment	34	1.131 %	\$10,795		\$10,795	\$807	\$11,602
Information Technology	39	1.297 %	\$12,382		\$12,382	\$926	\$13,308
Quality of Life	40	1.331 %	\$12,700		\$12,700	\$949	\$13,649
Parks Administration	104	3.460 %	\$33,020		\$33,020	\$2,468	\$35,488
Workers Compensation Ins	13	0.432 %	\$4,127		\$4,127	\$309	\$4,436
Assessor	41	1.364 %	\$13,017		\$13,017	\$973	\$13,990
Juvenile Court	816	27.146 %	\$259,079		\$259,079	\$19,367	\$278,446
CC Sanitary Landfill	6	0.200 %	\$1,905		\$1,905	\$142	\$2,047
Alternative Sentencing	39	1.297 %	\$12,382		\$12,382	\$928	\$13,310
Treasurer	32	1.063 %	\$10,163		\$10,163		\$10,163
Total	3,006	100.000 %	\$954,400		\$954,400	\$61,826	\$1,016,226

(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	\$113,029	\$113,029
Recorder	\$4,127	\$4,127
Treasurer	\$10,163	\$10,163
City Manager	\$127,620	\$127,620
Finance	\$16,379	\$16,379
Human Resources	\$71,317	\$71,317
Information Technology	\$13,308	\$13,308
Purchasing	\$11,602	\$11,602
Public Works	\$29,346	\$29,346
Assessor	\$13,990	\$13,990
Planning	\$44,019	\$44,019
Sheriff Administration	\$60,057	\$60,057
Fire Administration	\$24,227	\$24,227
Juvenile Court	\$278,446	\$278,446
Alternative Sentencing	\$13,310	\$13,310
Parks Administration	\$35,488	\$35,488
Library	\$19,109	\$19,109
Health Admin	\$30,711	\$30,711
Carson City Transit	\$2,047	\$2,047
Regional Transportation	\$6,483	\$6,483
Quality of Life	\$13,649	\$13,649
Street Maintenance	\$4,777	\$4,777
Stormwater Drainage	\$2,047	\$2,047
Sewer Operation	\$17,062	\$17,062
Water	\$2,047	\$2,047
Building Permits	\$23,886	\$23,886
CC Sanitary Landfill	\$2,047	\$2,047
Workers Compensation Ins	\$4,436	\$4,436
Insurance Fund	\$9,895	\$9,895
Redevelopment	\$11,602	\$11,602
Total	<u>\$1,016,226</u>	<u>\$1,016,226</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>
	\$725,256			\$725,256
Allocated additions:				
1 - Building Charge	\$11,643		\$11,643	
2 - Equipment Charge	\$2,060		\$2,060	
1010100 - Board of Supervisors	\$1,678	\$2,282	\$3,960	
1010500 - District Attorney	\$118,744	\$8,876	\$127,620	
1010701 - Finance		\$3,692	\$3,692	
1010705 - Human Resources		\$993	\$993	
1010710 - Information Technology		\$13,235	\$13,235	
1010720 - Purchasing		\$821	\$821	
1010730 - City Hall		\$11,714	\$11,714	
1010800 - Internal Auditor		\$737	\$737	
1015034 - Facilities Maintenance		\$18,861	\$18,861	
Total allocated additions:	<u>\$134,125</u>	<u>\$61,211</u>	<u>\$195,336</u>	<u>\$195,336</u>
Total to be allocated	<u>\$859,381</u>	<u>\$61,211</u>		<u>\$920,592</u>

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

	<u>Total</u>	<u>General & Admin</u>	<u>City Manager</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$464,169		\$464,169
FRINGE BENEFITS	\$178,789		\$178,789
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$17,728		\$17,728
LOBBYIST	\$64,570		\$64,570
Departmental Expenditures	\$725,256		\$725,256
Additions: 1st			
Other	\$134,125	\$134,125	
Functional Cost	\$859,381	\$134,125	\$725,256
Reallocate Admin		(\$134,125)	\$134,125
Allocable Costs	\$859,381		\$859,381
1st Allocation	\$859,381		\$859,381
Additions: 2nd			
Other	\$61,211	\$61,211	
Functional Cost	\$61,211	\$61,211	
Reallocate Admin		(\$61,211)	\$61,211
Allocable Costs	\$61,211		\$61,211
2nd Allocation	\$61,211		\$61,211
Total allocated	\$920,592		\$920,592

Carson City, Nevada - Full Cost Allocation

City Manager
Detail allocation of
City Manager

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	235,851	0.230 %	\$1,979		\$1,979		\$1,979
Clerk	290,292	0.284 %	\$2,436		\$2,436		\$2,436
Recorder	551,962	0.539 %	\$4,632		\$4,632		\$4,632
Public Safety Complex	200,803	0.196 %	\$1,685		\$1,685		\$1,685
Elections	237,026	0.231 %	\$1,989		\$1,989	\$148	\$2,137
Treasurer	559,777	0.547 %	\$4,698		\$4,698		\$4,698
Assessor	882,939	0.862 %	\$7,410		\$7,410	\$552	\$7,962
District Attorney	2,579,750	2.519 %	\$21,651		\$21,651		\$21,651
Public Defender	1,567,375	1.531 %	\$13,155		\$13,155	\$979	\$14,134
Central Services	729,658	0.713 %	\$6,124		\$6,124	\$456	\$6,580
Finance	693,239	0.677 %	\$5,818		\$5,818	\$433	\$6,251
Human Resources	313,843	0.307 %	\$2,634		\$2,634	\$196	\$2,830
Information Technology	2,163,242	2.113 %	\$18,156		\$18,156	\$1,351	\$19,507
Geographic Information Systems	300,712	0.294 %	\$2,524		\$2,524	\$188	\$2,712
Purchasing	142,215	0.139 %	\$1,194		\$1,194	\$89	\$1,283
City Hall	79,214	0.077 %	\$665		\$665	\$49	\$714
Welfare	404,787	0.395 %	\$3,397		\$3,397	\$253	\$3,650
Internal Auditor	90,070	0.088 %	\$756		\$756	\$56	\$812
Planning	652,057	0.637 %	\$5,473		\$5,473	\$407	\$5,880
Business License	102,974	0.101 %	\$864		\$864	\$64	\$928
Sheriff Administration	1,201,587	1.173 %	\$10,085		\$10,085	\$751	\$10,836
Sheriff Operations	6,800,499	6.641 %	\$57,075		\$57,075	\$4,249	\$61,324
Sheriff General Services	606,451	0.592 %	\$5,090		\$5,090	\$379	\$5,469
Detention Facility	4,404,967	4.302 %	\$36,970		\$36,970	\$2,752	\$39,722
Dispatch	1,904,057	1.860 %	\$15,980		\$15,980	\$1,190	\$17,170
Trinet Grant	76,629	0.075 %	\$643		\$643	\$48	\$691
Fire Administration	401,655	0.392 %	\$3,371		\$3,371	\$251	\$3,622
Fire Operations	8,107,000	7.917 %	\$68,040		\$68,040	\$5,065	\$73,105
Fire Prevention	409,404	0.400 %	\$3,436		\$3,436	\$256	\$3,692
Fire Training	283,769	0.277 %	\$2,382		\$2,382	\$177	\$2,559
Emergency Management	206,955	0.202 %	\$1,737		\$1,737	\$129	\$1,866
Public Works	2,187,343	2.136 %	\$18,358		\$18,358	\$1,367	\$19,725
Juvenile Court	587,042	0.573 %	\$4,927		\$4,927	\$367	\$5,294
Juvenile Probation	1,460,930	1.427 %	\$12,261		\$12,261	\$913	\$13,174
Juvenile Detention	1,543,868	1.508 %	\$12,957		\$12,957	\$965	\$13,922
Justice Court	4,258,622	4.159 %	\$35,742		\$35,742	\$2,661	\$38,403
Alternative Sentencing	1,318,972	1.288 %	\$11,070		\$11,070	\$824	\$11,894
Parks Administration	706,758	0.690 %	\$5,932		\$5,932	\$442	\$6,374
Park Maintenance	1,137,609	1.111 %	\$9,548		\$9,548	\$711	\$10,259
Grants, Gifts, Donations	54,751	0.053 %	\$460		\$460	\$34	\$494
Swimming Pool	651,029	0.636 %	\$5,464		\$5,464	\$407	\$5,871

**City Manager
Detail allocation of
City Manager**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Community Center	331,192	0.323 %	\$2,780		\$2,780	\$207	\$2,987
Recreation	421,057	0.411 %	\$3,534		\$3,534	\$263	\$3,797
Sports	404,286	0.395 %	\$3,393		\$3,393	\$253	\$3,646
Library	1,631,399	1.593 %	\$13,692		\$13,692	\$1,019	\$14,711
Health Admin	506,043	0.494 %	\$4,247		\$4,247	\$316	\$4,563
Landfill Administration	1,849,671	1.806 %	\$15,524		\$15,524	\$1,156	\$16,680
Animal Services	704,070	0.688 %	\$5,909		\$5,909	\$440	\$6,349
Cooperative Extension	167,773	0.164 %	\$1,408		\$1,408	\$105	\$1,513
Supplemental Indigent	1,168,675	1.141 %	\$9,808		\$9,808	\$730	\$10,538
Senior Citizens	471,663	0.461 %	\$3,959		\$3,959	\$295	\$4,254
Carson City Transit	1,066,928	1.042 %	\$8,954		\$8,954	\$667	\$9,621
Library Gift	77,333	0.076 %	\$649		\$649	\$48	\$697
Administrative Assessment	71,174	0.070 %	\$597		\$597	\$44	\$641
Traffic/Transportation	30,772	0.030 %	\$258		\$258	\$19	\$277
Regional Transportation	608,819	0.595 %	\$5,110		\$5,110	\$380	\$5,490
Quality of Life	823,776	0.805 %	\$6,914		\$6,914	\$515	\$7,429
Street Maintenance	3,714,156	3.627 %	\$31,172		\$31,172	\$2,320	\$33,492
Grant Fund	3,455,878	3.375 %	\$29,004		\$29,004	\$2,159	\$31,163
Commissary Fund	200,147	0.195 %	\$1,680		\$1,680	\$125	\$1,805
Ambulance	3,916,246	3.825 %	\$32,868		\$32,868	\$2,447	\$35,315
Stormwater Drainage	332,662	0.325 %	\$2,792		\$2,792	\$208	\$3,000
Sewer Operation	4,685,437	4.576 %	\$39,324		\$39,324	\$2,927	\$42,251
Water	6,682,989	6.527 %	\$56,089		\$56,089	\$4,175	\$60,264
Building Permits	923,699	0.902 %	\$7,752		\$7,752	\$577	\$8,329
Cemetery	124,878	0.122 %	\$1,048		\$1,048	\$78	\$1,126
Fleet Management	1,573,700	1.537 %	\$13,208		\$13,208	\$983	\$14,191
Group Medical Insurance	1,680,422	1.641 %	\$14,103		\$14,103	\$1,050	\$15,153
Workers Compensation Ins	1,015,412	0.992 %	\$8,522		\$8,522	\$634	\$9,156
Insurance Fund	2,371,825	2.316 %	\$19,906		\$19,906	\$1,482	\$21,388
Redevelopment	237,709	0.232 %	\$1,995		\$1,995	\$149	\$2,144
Redevelopment Revolving	228,409	0.223 %	\$1,917		\$1,917	\$143	\$2,060
Tourism Authority	1,328,106	1.297 %	\$11,146		\$11,146	\$830	\$11,976
Tricounty Railway	87,210	0.085 %	\$732		\$732	\$54	\$786
Sub-Conservancy District	530,028	0.518 %	\$4,448		\$4,448	\$331	\$4,779
Controller Trust Fund	40,821	0.040 %	\$343		\$343	\$26	\$369
Medical	108,907	0.106 %	\$914		\$914	\$68	\$982
Environmental Health	307,160	0.300 %	\$2,578		\$2,578	\$192	\$2,770
Investigations	2,359,071	2.304 %	\$19,799		\$19,799	\$1,474	\$21,273
Justice Court	322,393	0.315 %	\$2,706		\$2,706	\$201	\$2,907
Northgate	29,892	0.029 %	\$251		\$251	\$19	\$270
Capital Projects	982,791	0.960 %	\$8,248		\$8,248	\$614	\$8,862

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>
911 Surcharge	295,687	0.289 %	\$2,482		\$2,482	\$185	\$2,667
Wildland Fire Management	202,670	0.198 %	\$1,701		\$1,701	\$127	\$1,828
Facilities Maintenance	1,368,839	1.337 %	\$11,488		\$11,488	\$855	\$12,343
Pulbic Guardian	231,469	0.226 %	\$1,943		\$1,943	\$145	\$2,088
Chartered Admin	999,981	0.977 %	\$8,393		\$8,393	\$625	\$9,018
V&T Spec. Infrastructure	208		\$2		\$2		\$2
Infrastructure Tax	34,732	0.034 %	\$291		\$291	\$22	\$313
Multi Purp Athletic Ctr	139,830	0.137 %	\$1,174		\$1,174	\$87	\$1,261
SART	14,040	0.014 %	\$118		\$118	\$9	\$127
Youth Sports Assoc	63,492	0.062 %	\$533		\$533	\$40	\$573
Court Fees/Assessments	15,829	0.015 %	\$133		\$133	\$10	\$143
Health	225,562	0.220 %	\$1,893		\$1,893	\$141	\$2,034
Downtown NID	52,599	0.051 %	\$441		\$441	\$33	\$474
Business Incubator	31,927	0.031 %	\$268		\$268	\$20	\$288
Landscape Maintenance	7,258	0.007 %	\$61		\$61	\$5	\$66
Arts & Culture Fund	49,330	0.047 %	\$411		\$411	\$25	\$436
Total	<u>102,395,715</u>	<u>100.000 %</u>	<u>\$859,381</u>		<u>\$859,381</u>	<u>\$61,211</u>	<u>\$920,592</u>

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

Source: General Ledger

**City Manager
Departmental Cost
Allocation Summary**

	Total	City Manager
Board of Supervisors	\$1,979	\$1,979
Clerk	\$2,436	\$2,436
Recorder	\$4,632	\$4,632
Public Safety Complex	\$1,685	\$1,685
Treasurer	\$4,698	\$4,698
District Attorney	\$21,651	\$21,651
Finance	\$6,251	\$6,251
Human Resources	\$2,830	\$2,830
Information Technology	\$19,507	\$19,507
Geographic Information Systems	\$2,712	\$2,712
Purchasing	\$1,283	\$1,283
City Hall	\$714	\$714
Internal Auditor	\$812	\$812
Dispatch	\$17,170	\$17,170
Public Works	\$19,725	\$19,725
Facilities Maintenance	\$12,343	\$12,343
Elections	\$2,137	\$2,137
Pulbic Guardian	\$2,088	\$2,088
Assessor	\$7,962	\$7,962
Public Defender	\$14,134	\$14,134
Central Services	\$6,580	\$6,580
Northgate	\$270	\$270
Welfare	\$3,650	\$3,650
SART	\$127	\$127
Planning	\$5,880	\$5,880
Business License	\$928	\$928
Chartered Admin	\$9,018	\$9,018
Sheriff Administration	\$10,836	\$10,836
Investigations	\$21,273	\$21,273
Sheriff Operations	\$61,324	\$61,324
Sheriff General Services	\$5,469	\$5,469
Detention Facility	\$39,722	\$39,722
Trinet Grant	\$691	\$691
Fire Administration	\$3,622	\$3,622
Fire Operations	\$73,105	\$73,105
Fire Prevention	\$3,692	\$3,692
Fire Training	\$2,559	\$2,559
Emergency Management	\$1,866	\$1,866
Wildland Fire Management	\$1,828	\$1,828
Juvenile Court	\$5,294	\$5,294
Court Fees/Assessments	\$143	\$143
Juvenile Probation	\$13,174	\$13,174

City Manager
Departmental Cost
Allocation Summary

	Total	City Manager
Juvenile Detention	\$13,922	\$13,922
Justice Court	\$38,403	\$38,403
Alternative Sentencing Justice Court	\$11,894	\$11,894
Parks Administration	\$2,907	\$2,907
Park Maintenance	\$6,374	\$6,374
Grants, Gifts, Donations	\$10,259	\$10,259
Youth Sports Assoc	\$494	\$494
Multi Purp Athletic Ctr	\$573	\$573
Swimming Pool	\$1,261	\$1,261
Community Center	\$5,871	\$5,871
Recreation	\$2,987	\$2,987
Sports	\$3,797	\$3,797
Library	\$3,646	\$3,646
Health Admin	\$14,711	\$14,711
Landfill Administration	\$4,563	\$4,563
Medical	\$16,680	\$16,680
Environmental Health	\$982	\$982
Health	\$2,770	\$2,770
Animal Services	\$2,034	\$2,034
Cooperative Extension	\$6,349	\$6,349
Supplemental Indigent	\$1,513	\$1,513
Capital Projects	\$10,538	\$10,538
Senior Citizens	\$8,862	\$8,862
Carson City Transit	\$4,254	\$4,254
Library Gift	\$9,621	\$9,621
Business Incubator	\$697	\$697
Landscape Maintenance	\$288	\$288
Administrative Assessment	\$66	\$66
Traffic/Transportation	\$641	\$641
Regional Transportation	\$277	\$277
V&T Spec. Infrastructure	\$5,490	\$5,490
Quality of Life	\$2	\$2
Street Maintenance	\$7,429	\$7,429
Infrastructure Tax	\$33,492	\$33,492
Grant Fund	\$313	\$313
Commissary Fund	\$31,163	\$31,163
911 Surcharge	\$1,805	\$1,805
Arts & Culture Fund	\$2,667	\$2,667
Ambulance	\$436	\$436
Stormwater Drainage	\$35,315	\$35,315
Sewer Operation	\$3,000	\$3,000
	\$42,251	\$42,251

City Manager
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Manager</u>
Water	\$60,264	\$60,264
Building Permits	\$8,329	\$8,329
Cemetery	\$1,126	\$1,126
Fleet Management	\$14,191	\$14,191
Group Medical Insurance	\$15,153	\$15,153
Workers Compensation Ins	\$9,156	\$9,156
Insurance Fund	\$21,388	\$21,388
Redevelopment	\$2,144	\$2,144
Redevelopment Revolving	\$2,060	\$2,060
Tourism Authority	\$11,976	\$11,976
Tricounty Railway	\$786	\$786
Sub-Conservancy District	\$4,779	\$4,779
Downtown NID	\$474	\$474
Controller Trust Fund	\$369	\$369
Total	<u>\$920,592</u>	<u>\$920,592</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.

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>
	\$693,239			\$693,239
Allocated additions:				
1 - Building Charge	\$5,497		\$5,497	
2 - Equipment Charge	\$980		\$980	
1010100 - Board of Supervisors	\$1,606	\$2,183	\$3,789	
1010500 - District Attorney	\$15,240	\$1,139	\$16,379	
1010600 - City Manager	\$5,818	\$433	\$6,251	
1010705 - Human Resources		\$5,779	\$5,779	
1010710 - Information Technology		\$18,620	\$18,620	
1010720 - Purchasing		\$419	\$419	
1010730 - City Hall		\$10,812	\$10,812	
1010800 - Internal Auditor		\$706	\$706	
1015034 - Facilities Maintenance		\$8,904	\$8,904	
Total allocated additions:	<u>\$29,141</u>	<u>\$48,995</u>	<u>\$78,136</u>	<u>\$78,136</u>
Departmental cost adjustments:				
SALARIES - DIRECT BILL	\$128,152			
Total departmental cost adjustments:	<u>\$128,152</u>			<u>\$128,152</u>
Total to be allocated	<u><u>\$850,532</u></u>	<u><u>\$48,995</u></u>		<u><u>\$899,527</u></u>

Carson City, Nevada - Full Cost Allocation

Finance
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Payroll</u>	<u>Budget</u>	<u>Accounts Payable</u>	<u>Accounting</u>	<u>Debt Management</u>	<u>Contracts</u>	<u>Workers Compensation</u>	<u>General Liability</u>
Wages & Benefits										
SALARIES & WAGES	\$406,619	\$48,428	\$48,510	\$65,262	\$70,792	\$59,204	\$31,066	\$7,075	\$15,614	\$15,614
FRINGE BENEFITS	\$207,159	\$24,673	\$24,714	\$33,249	\$36,066	\$30,162	\$15,827	\$3,605	\$7,955	\$7,955
Other Expense and Cost										
SERVICES & SUPPLIES	\$22,080	\$2,956	\$2,963	\$3,985	\$4,323	\$3,616	\$1,899	\$431	\$954	\$953
AUDITING FEES	\$45,901									
PROFESSIONAL SERVICE	\$11,480		\$11,480							
Departmental Expenditures	\$693,239	\$76,057	\$87,667	\$102,496	\$111,181	\$92,982	\$48,792	\$11,111	\$24,523	\$24,522
Cost Adjustments										
SALARIES - DIRECT BILL	\$128,152	\$17,158	\$17,196	\$23,129	\$25,090	\$20,989	\$11,020	\$2,499	\$5,536	\$5,535
Additions: 1st										
Other	\$29,141	\$2,902	\$3,984	\$5,481	\$5,344	\$5,913	\$2,069	\$1,460	\$994	\$994
Functional Cost	\$850,532	\$96,117	\$108,847	\$131,106	\$141,615	\$119,884	\$61,881	\$15,070	\$31,053	\$31,051
Reallocate Admin		(\$96,117)	\$13,842	\$16,582	\$17,987	\$15,044	\$7,895	\$1,796	\$3,968	\$3,967
Allocable Costs	\$850,532		\$122,689	\$147,688	\$159,602	\$134,928	\$69,776	\$16,866	\$35,021	\$35,018
Unallocated	(\$76,984)									
1st Allocation	\$773,548		\$122,689	\$147,688	\$159,602	\$134,928	\$69,776	\$16,866	\$35,021	\$35,018
Additions: 2nd										
Other	\$48,995	\$4,880	\$6,698	\$9,216	\$8,986	\$9,941	\$3,479	\$2,455	\$1,671	\$1,669
Functional Cost	\$48,995	\$4,880	\$6,698	\$9,216	\$8,986	\$9,941	\$3,479	\$2,455	\$1,671	\$1,669
Reallocate Admin		(\$4,880)	\$703	\$842	\$913	\$764	\$401	\$91	\$201	\$201
Allocable Costs	\$48,995		\$7,401	\$10,058	\$9,899	\$10,705	\$3,880	\$2,546	\$1,872	\$1,870
Unallocated	(\$456)									
2nd Allocation	\$48,539		\$7,401	\$10,058	\$9,899	\$10,705	\$3,880	\$2,546	\$1,872	\$1,870
Total allocated	\$822,087		\$130,090	\$157,746	\$169,501	\$145,633	\$73,656	\$19,412	\$36,893	\$36,888

Finance
Schedule of costs to be
allocated by function

	<u>Audit Fees</u>	<u>CDBG/CSSG Grants</u>
<u>Wages & Benefits</u>		
SALARIES & WAGES		\$45,054
FRINGE BENEFITS		\$22,953
<u>Other Expense and Cost</u>		
SERVICES & SUPPLIES		
AUDITING FEES	\$45,901	
PROFESSIONAL SERVICE		
Departmental Expenditures	<u>\$45,901</u>	<u>\$68,007</u>
<u>Cost Adjustments</u>		
SALARIES - DIRECT BILL		
Additions: 1st		
Other		
Functional Cost	<u>\$45,901</u>	<u>\$68,007</u>
Reallocate Admin	\$6,059	\$8,977
Allocable Costs	<u>\$51,960</u>	<u>\$76,984</u>
Unallocated		(\$76,984)
1st Allocation	<u>\$51,960</u>	
Additions: 2nd		
Other		
Functional Cost		
Reallocate Admin	\$308	\$456
Allocable Costs	<u>\$308</u>	<u>\$456</u>
Unallocated		(\$456)
2nd Allocation	<u>\$308</u>	
Total allocated	<u>\$52,268</u>	

Carson City, Nevada - Full Cost Allocation

Finance
Detail allocation of
Payroll

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	5	0.482 %	\$592		\$592		\$592
Clerk	5	0.482 %	\$592		\$592		\$592
Treasurer	6	0.579 %	\$710		\$710		\$710
Elections	6	0.579 %	\$710		\$710	\$45	\$755
Recorder	9	0.868 %	\$1,065		\$1,065		\$1,065
Assessor	8	0.771 %	\$946		\$946	\$61	\$1,007
District Attorney	28	2.700 %	\$3,313		\$3,313		\$3,313
City Manager	6	0.579 %	\$710		\$710		\$710
Human Resources	6	0.579 %	\$710		\$710	\$45	\$755
Information Technology	13	1.254 %	\$1,538		\$1,538	\$98	\$1,636
Purchasing	2	0.193 %	\$237		\$237	\$15	\$252
Planning	14	1.350 %	\$1,656		\$1,656	\$106	\$1,762
Sheriff Administration	11	1.061 %	\$1,301		\$1,301	\$83	\$1,384
Sheriff Operations	51	4.918 %	\$6,034		\$6,034	\$386	\$6,420
Sheriff General Services	11	1.061 %	\$1,301		\$1,301	\$83	\$1,384
Detention Facility	38	3.664 %	\$4,496		\$4,496	\$288	\$4,784
Dispatch	22	2.122 %	\$2,603		\$2,603	\$166	\$2,769
Trinet Grant	1	0.096 %	\$118		\$118	\$8	\$126
Fire Administration	4	0.386 %	\$473		\$473	\$30	\$503
Fire Operations	48	4.629 %	\$5,679		\$5,679	\$363	\$6,042
Fire Prevention	8	0.771 %	\$946		\$946	\$61	\$1,007
Fire Training	2	0.193 %	\$237		\$237	\$15	\$252
Juvenile Court	6	0.579 %	\$710		\$710	\$45	\$755
Juvenile Probation	12	1.157 %	\$1,420		\$1,420	\$91	\$1,511
Juvenile Detention	21	2.025 %	\$2,485		\$2,485	\$159	\$2,644
Justice Court	34	3.279 %	\$4,023		\$4,023	\$257	\$4,280
Alternative Sentencing	24	2.314 %	\$2,839		\$2,839	\$182	\$3,021
Parks Administration	8	0.771 %	\$946		\$946	\$61	\$1,007
Park Maintenance	16	1.543 %	\$1,893		\$1,893	\$121	\$2,014
Swimming Pool	88	8.486 %	\$10,411		\$10,411	\$666	\$11,077
Community Center	17	1.639 %	\$2,011		\$2,011	\$129	\$2,140
Recreation	58	5.593 %	\$6,862		\$6,862	\$439	\$7,301
Sports	62	5.979 %	\$7,335		\$7,335	\$469	\$7,804
Library	31	2.989 %	\$3,668		\$3,668	\$235	\$3,903
Health Admin	43	4.147 %	\$5,087		\$5,087	\$325	\$5,412
Senior Citizens	3	0.289 %	\$355		\$355	\$23	\$378
Street Maintenance	21	2.025 %	\$2,485		\$2,485	\$159	\$2,644
Stormwater Drainage	8	0.771 %	\$946	(\$8,091)	(\$7,145)	\$61	(\$7,084)
Sewer Operation	29	2.797 %	\$3,431	(\$16,182)	(\$12,751)	\$219	(\$12,532)
Building Permits	3	0.289 %	\$355		\$355	\$23	\$378
Cemetery	1	0.096 %	\$118		\$118	\$8	\$126

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	9	0.868 %	\$1,065		\$1,065	\$68	\$1,133
Workers Compensation Ins	2	0.193 %	\$237		\$237	\$15	\$252
Public Works	44	4.243 %	\$5,206		\$5,206	\$333	\$5,539
Landfill Administration	12	1.157 %	\$1,420		\$1,420	\$91	\$1,511
Investigations	16	1.543 %	\$1,893		\$1,893	\$121	\$2,014
Facilities Maintenance	19	1.832 %	\$2,248		\$2,248	\$144	\$2,392
Wildland Fire Management	14	1.350 %	\$1,656		\$1,656	\$106	\$1,762
Group Medical Insurance	1	0.096 %	\$118	(\$12,137)	(\$12,019)	\$8	(\$12,011)
Water	22	2.122 %	\$2,603	(\$16,182)	(\$13,579)	\$166	(\$13,413)
Welfare	16	1.543 %	\$1,893		\$1,893	\$121	\$2,014
Sub-Conservancy District	16	1.543 %	\$1,893		\$1,893	\$121	\$2,014
Tourism Authority	10	0.964 %	\$1,183		\$1,183	\$76	\$1,259
Ambulance	33	3.182 %	\$3,904		\$3,904	\$250	\$4,154
Pulbic Guardian	4	0.386 %	\$473		\$473	\$30	\$503
Chartered Admin	10	0.964 %	\$1,183		\$1,183	\$76	\$1,259
Cooperative Extension	1	0.096 %	\$118		\$118	\$8	\$126
Quality of Life	9	0.868 %	\$1,065		\$1,065	\$68	\$1,133
Multi Purp Athletic Ctr	8	0.771 %	\$946		\$946	\$61	\$1,007
Commissary Fund	2	0.194 %	\$238		\$238	\$13	\$251
Subtotal	1,037	100.000 %	\$122,689	(\$52,592)	\$70,097	\$7,401	\$77,498
Direct Billed				\$52,592	\$52,592		\$52,592
Total	1,037	100.000 %	\$122,689	\$0	\$122,689	\$7,401	\$130,090

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

Source: Personnel Position Control Report

Carson City, Nevada - Full Cost Allocation

Finance
Detail allocation of
Budget

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	235,851	0.230 %	\$340		\$340		\$340
Clerk	290,292	0.283 %	\$419		\$419		\$419
Recorder	551,962	0.539 %	\$796		\$796		\$796
Public Safety Complex	200,803	0.196 %	\$290		\$290		\$290
Elections	237,026	0.231 %	\$342		\$342	\$25	\$367
Treasurer	559,777	0.547 %	\$807		\$807		\$807
Assessor	882,939	0.862 %	\$1,273		\$1,273	\$91	\$1,364
District Attorney	2,579,750	2.519 %	\$3,720		\$3,720		\$3,720
City Manager	724,397	0.707 %	\$1,044		\$1,044		\$1,044
Public Defender	1,567,375	1.530 %	\$2,260		\$2,260	\$162	\$2,422
Central Services	729,658	0.712 %	\$1,052		\$1,052	\$75	\$1,127
Human Resources	313,843	0.306 %	\$453		\$453	\$32	\$485
Information Technology	2,163,242	2.112 %	\$3,119		\$3,119	\$224	\$3,343
Geographic Information Systems	300,712	0.294 %	\$434		\$434	\$31	\$465
Purchasing	142,215	0.139 %	\$205		\$205	\$15	\$220
City Hall	79,214	0.077 %	\$114		\$114	\$8	\$122
Welfare	404,787	0.395 %	\$584		\$584	\$42	\$626
Internal Auditor	90,070	0.088 %	\$130		\$130	\$9	\$139
Planning	652,057	0.637 %	\$940		\$940	\$67	\$1,007
Business License	102,974	0.101 %	\$148		\$148	\$11	\$159
Sheriff Administration	1,201,587	1.173 %	\$1,733		\$1,733	\$124	\$1,857
Sheriff Operations	6,800,499	6.639 %	\$9,806		\$9,806	\$703	\$10,509
Sheriff General Services	606,451	0.592 %	\$874		\$874	\$63	\$937
Detention Facility	4,404,967	4.301 %	\$6,351		\$6,351	\$455	\$6,806
Dispatch	1,904,057	1.859 %	\$2,745		\$2,745	\$197	\$2,942
Trinet Grant	76,629	0.075 %	\$110		\$110	\$8	\$118
Fire Administration	401,655	0.392 %	\$579		\$579	\$42	\$621
Fire Operations	8,107,000	7.915 %	\$11,689		\$11,689	\$838	\$12,527
Fire Prevention	409,404	0.400 %	\$590		\$590	\$42	\$632
Fire Training	283,769	0.277 %	\$409		\$409	\$29	\$438
Emergency Management	206,955	0.202 %	\$298		\$298	\$21	\$319
Public Works	2,187,343	2.136 %	\$3,154		\$3,154	\$226	\$3,380
Juvenile Court	587,042	0.573 %	\$846		\$846	\$61	\$907
Juvenile Probation	1,460,930	1.426 %	\$2,106		\$2,106	\$151	\$2,257
Juvenile Detention	1,543,868	1.507 %	\$2,226		\$2,226	\$160	\$2,386
Justice Court	4,258,622	4.158 %	\$6,140		\$6,140	\$440	\$6,580
Alternative Sentencing	1,318,972	1.288 %	\$1,902		\$1,902	\$136	\$2,038
Parks Administration	706,758	0.690 %	\$1,019		\$1,019	\$73	\$1,092
Park Maintenance	1,137,609	1.111 %	\$1,640		\$1,640	\$118	\$1,758
Grants, Gifts, Donations	54,751	0.053 %	\$79		\$79	\$6	\$85
Swimming Pool	651,029	0.636 %	\$939		\$939	\$67	\$1,006

Carson City, Nevada - Full Cost Allocation

Finance
Detail allocation of
Budget

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Community Center	331,192	0.323 %	\$478		\$478	\$34	\$512
Recreation	421,057	0.411 %	\$607		\$607	\$44	\$651
Sports	404,286	0.395 %	\$583		\$583	\$42	\$625
Library	1,631,399	1.593 %	\$2,352		\$2,352	\$169	\$2,521
Health Admin	506,043	0.494 %	\$730		\$730	\$52	\$782
Landfill Administration	1,849,671	1.806 %	\$2,667		\$2,667	\$191	\$2,858
Animal Services	704,070	0.687 %	\$1,015		\$1,015	\$73	\$1,088
Cooperative Extension	167,773	0.164 %	\$242		\$242	\$17	\$259
Supplemental Indigent	1,168,675	1.141 %	\$1,685		\$1,685	\$121	\$1,806
Senior Citizens	471,663	0.460 %	\$680		\$680	\$49	\$729
Carson City Transit	1,066,928	1.042 %	\$1,538		\$1,538	\$110	\$1,648
Library Gift	77,333	0.076 %	\$112		\$112	\$8	\$120
Administrative Assessment	71,174	0.069 %	\$103		\$103	\$7	\$110
Traffic/Transportation	30,772	0.030 %	\$44		\$44	\$3	\$47
Regional Transportation	608,819	0.594 %	\$878		\$878	\$63	\$941
Quality of Life	823,776	0.804 %	\$1,188		\$1,188	\$85	\$1,273
Street Maintenance	3,714,156	3.626 %	\$5,355		\$5,355	\$384	\$5,739
Grant Fund	3,455,878	3.374 %	\$4,983		\$4,983	\$357	\$5,340
Commissary Fund	200,147	0.195 %	\$289		\$289	\$21	\$310
Ambulance	3,916,246	3.823 %	\$5,647		\$5,647	\$405	\$6,052
Stormwater Drainage	332,662	0.325 %	\$480		\$480	\$34	\$514
Sewer Operation	4,685,437	4.574 %	\$6,756		\$6,756	\$484	\$7,240
Water	6,682,989	6.525 %	\$9,636		\$9,636	\$691	\$10,327
Building Permits	923,699	0.902 %	\$1,332		\$1,332	\$95	\$1,427
Cemetery	124,878	0.122 %	\$180		\$180	\$13	\$193
Fleet Management	1,573,700	1.536 %	\$2,269		\$2,269	\$163	\$2,432
Group Medical Insurance	1,680,422	1.641 %	\$2,423		\$2,423	\$174	\$2,597
Workers Compensation Ins	1,015,412	0.991 %	\$1,464		\$1,464	\$105	\$1,569
Insurance Fund	2,371,825	2.316 %	\$3,420		\$3,420	\$245	\$3,665
Redevelopment	237,709	0.232 %	\$343		\$343	\$25	\$368
Redevelopment Revolving	228,409	0.223 %	\$329		\$329	\$24	\$353
Tourism Authority	1,328,106	1.297 %	\$1,915		\$1,915	\$137	\$2,052
Tricoounty Railway	87,210	0.085 %	\$126		\$126	\$9	\$135
Sub-Conservancy District	530,028	0.517 %	\$764		\$764	\$55	\$819
Controller Trust Fund	40,821	0.040 %	\$59		\$59	\$4	\$63
Medical	108,907	0.106 %	\$157		\$157	\$11	\$168
Environmental Health	307,160	0.300 %	\$443		\$443	\$32	\$475
Investigations	2,359,071	2.303 %	\$3,402		\$3,402	\$244	\$3,646
Justice Court	322,393	0.315 %	\$465		\$465	\$33	\$498
Northgate	29,892	0.029 %	\$43		\$43	\$3	\$46
Capital Projects	982,791	0.960 %	\$1,417		\$1,417	\$102	\$1,519

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>
911 Surcharge	295,687	0.289 %	\$426		\$426	\$31	\$457
Wildland Fire Management	202,670	0.198 %	\$292		\$292	\$21	\$313
Facilities Maintenance	1,368,839	1.336 %	\$1,974		\$1,974	\$142	\$2,116
Pulbic Guardian	231,469	0.226 %	\$334		\$334	\$24	\$358
Chartered Admin	999,981	0.976 %	\$1,442		\$1,442	\$103	\$1,545
V&T Spec. Infrastructure	208						
Infrastructure Tax	34,732	0.034 %	\$50		\$50	\$4	\$54
Multi Purp Athletic Ctr	139,830	0.137 %	\$202		\$202	\$14	\$216
SART	14,040	0.014 %	\$20		\$20	\$1	\$21
Youth Sports Assoc	63,492	0.062 %	\$92		\$92	\$7	\$99
Court Fees/Assessments	15,829	0.015 %	\$23		\$23	\$2	\$25
Health	225,562	0.220 %	\$325		\$325	\$23	\$348
Downtown NID	52,599	0.051 %	\$76		\$76	\$5	\$81
Business Incubator	31,927	0.031 %	\$46		\$46	\$3	\$49
Landscape Maintenance	7,258	0.007 %	\$10		\$10	\$1	\$11
Arts & Culture Fund	49,330	0.050 %	\$72		\$72	\$7	\$79
Total	<u>102,426,873</u>	<u>100.000 %</u>	<u>\$147,688</u>		<u>\$147,688</u>	<u>\$10,058</u>	<u>\$157,746</u>

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

Source: General Ledger

**Finance
Detail allocation of
Accounts Payable**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	5,955	0.018 %	\$28		\$28		\$28
Clerk	18,465	0.055 %	\$88		\$88		\$88
Recorder	29,715	0.089 %	\$142		\$142		\$142
Public Safety Complex	200,803	0.602 %	\$961		\$961		\$961
Elections	56,526	0.169 %	\$270		\$270	\$17	\$287
Assessor	144,187	0.432 %	\$690		\$690	\$43	\$733
District Attorney	111,641	0.335 %	\$534		\$534		\$534
City Manager	81,439	0.244 %	\$390		\$390		\$390
Central Services	729,658	2.187 %	\$3,491		\$3,491	\$220	\$3,711
Human Resources	20,487	0.061 %	\$98		\$98	\$6	\$104
Information Technology	1,001,626	3.002 %	\$4,792		\$4,792	\$302	\$5,094
Geographic Information Systems	290,585	0.871 %	\$1,390		\$1,390	\$88	\$1,478
Purchasing	21,815	0.065 %	\$104		\$104	\$7	\$111
City Hall	79,214	0.237 %	\$379		\$379	\$24	\$403
Welfare	211,294	0.633 %	\$1,011		\$1,011	\$64	\$1,075
Planning	53,837	0.161 %	\$258		\$258	\$16	\$274
Sheriff Administration	620,093	1.859 %	\$2,967		\$2,967	\$187	\$3,154
Sheriff Operations	388,336	1.164 %	\$1,858		\$1,858	\$117	\$1,975
Sheriff General Services	46,352	0.139 %	\$222		\$222	\$14	\$236
Detention Facility	467,559	1.402 %	\$2,237		\$2,237	\$141	\$2,378
Dispatch	138,336	0.415 %	\$662		\$662	\$42	\$704
Trinet Grant	5,182	0.016 %	\$25		\$25	\$2	\$27
Fire Administration	42,840	0.128 %	\$205		\$205	\$13	\$218
Fire Operations	501,431	1.503 %	\$2,399		\$2,399	\$151	\$2,550
Fire Training	124,238	0.372 %	\$594		\$594	\$37	\$631
Juvenile Court	52,711	0.158 %	\$252		\$252	\$16	\$268
Juvenile Probation	138,027	0.414 %	\$660		\$660	\$42	\$702
Juvenile Detention	100,806	0.302 %	\$482		\$482	\$30	\$512
Justice Court	768,217	2.303 %	\$3,675		\$3,675	\$232	\$3,907
Alternative Sentencing	156,966	0.471 %	\$751		\$751	\$47	\$798
Parks Administration	66,493	0.199 %	\$318		\$318	\$20	\$338
Park Maintenance	347,579	1.042 %	\$1,663		\$1,663	\$105	\$1,768
Grants, Gifts, Donations	18,760	0.056 %	\$90		\$90	\$6	\$96
Swimming Pool	183,009	0.549 %	\$876		\$876	\$55	\$931
Community Center	123,146	0.369 %	\$589		\$589	\$37	\$626
Recreation	56,255	0.169 %	\$269		\$269	\$17	\$286
Sports	168,867	0.506 %	\$808		\$808	\$51	\$859
Library	411,566	1.234 %	\$1,969		\$1,969	\$124	\$2,093
Health Admin	135,878	0.407 %	\$650		\$650	\$41	\$691
Animal Services	704,070	2.110 %	\$3,368		\$3,368	\$212	\$3,580
Supplemental Indigent	1,050,632	3.149 %	\$5,026		\$5,026	\$317	\$5,343

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>
Senior Citizens	93,173	0.279 %	\$446		\$446	\$28	\$474
Carson City Transit	1,004,764	3.012 %	\$4,807		\$4,807	\$303	\$5,110
Library Gift	74,465	0.223 %	\$356		\$356	\$22	\$378
Administrative Assessment	70,429	0.211 %	\$337		\$337	\$21	\$358
Traffic/Transportation	3,375	0.010 %	\$16		\$16	\$1	\$17
Regional Transportation	339,517	1.018 %	\$1,624		\$1,624	\$102	\$1,726
Street Maintenance	1,580,498	4.738 %	\$7,561		\$7,561	\$476	\$8,037
Commissary Fund	128,052	0.384 %	\$613		\$613	\$39	\$652
Ambulance	581,077	1.742 %	\$2,780		\$2,780	\$175	\$2,955
Stormwater Drainage	117,502	0.352 %	\$562		\$562	\$35	\$597
Sewer Operation	1,979,303	5.933 %	\$9,469		\$9,469	\$596	\$10,065
Water	3,768,450	11.296 %	\$18,029		\$18,029	\$1,136	\$19,165
Building Permits	697,687	2.091 %	\$3,338		\$3,338	\$210	\$3,548
Cemetery	20,285	0.061 %	\$97		\$97	\$6	\$103
Fleet Management	649,934	1.948 %	\$3,109		\$3,109	\$196	\$3,305
Group Medical Insurance	1,315,092	3.942 %	\$6,292		\$6,292	\$396	\$6,688
Workers Compensation Ins	798,315	2.393 %	\$3,819		\$3,819	\$241	\$4,060
Insurance Fund	2,236,885	6.705 %	\$10,701		\$10,701	\$674	\$11,375
Redevelopment	83,695	0.251 %	\$400		\$400	\$25	\$425
Redevelopment Revolving	228,409	0.685 %	\$1,093		\$1,093	\$69	\$1,162
Tricounty Railway	87,210	0.261 %	\$417		\$417	\$26	\$443
Grant Fund	806,773	2.418 %	\$3,860		\$3,860	\$243	\$4,103
Emergency Management	19,650	0.059 %	\$94		\$94	\$6	\$100
Public Works	70,506	0.211 %	\$337		\$337	\$21	\$358
Quality of Life	335,084	1.004 %	\$1,603		\$1,603	\$101	\$1,704
Business License	8,854	0.027 %	\$42		\$42	\$3	\$45
Landfill Administration	964,011	2.890 %	\$4,612		\$4,612	\$291	\$4,903
Medical	432	0.001 %	\$2		\$2		\$2
Environmental Health	24,121	0.072 %	\$115		\$115	\$7	\$122
Investigations	293,807	0.881 %	\$1,406		\$1,406	\$89	\$1,495
Justice Court	322,394	0.966 %	\$1,542		\$1,542	\$97	\$1,639
Northgate	29,892	0.090 %	\$143		\$143	\$9	\$152
Capital Projects	982,791	2.946 %	\$4,702		\$4,702	\$296	\$4,998
911 Surcharge	295,687	0.886 %	\$1,415		\$1,415	\$89	\$1,504
Public Defender	1,567,375	4.698 %	\$7,498		\$7,498	\$472	\$7,970
Wildland Fire Management	140,341	0.421 %	\$671		\$671	\$42	\$713
Tourism Authority	819,130	2.455 %	\$3,919		\$3,919	\$247	\$4,166
Facilities Maintenance	325,093	0.974 %	\$1,555		\$1,555	\$98	\$1,653
Controller Trust Fund	40,821	0.122 %	\$195		\$195	\$12	\$207
Treasurer	65,464	0.196 %	\$313		\$313		\$313
V&T Spec. Infrastructure	208	0.001 %	\$1		\$1		\$1

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>
Pulbic Guardian	6,996	0.021 %	\$33		\$33	\$2	\$35
Infrastructure Tax	34,732	0.104 %	\$166		\$166	\$10	\$176
Multi Purp Athletic Ctr	48,259	0.145 %	\$231		\$231	\$15	\$246
SART	909	0.003 %	\$4		\$4		\$4
Youth Sports Assoc	41,982	0.126 %	\$201		\$201	\$13	\$214
Fire Prevention	32,270	0.097 %	\$154		\$154	\$10	\$164
Internal Auditor	90,070	0.270 %	\$431		\$431	\$27	\$458
Court Fees/Assessments	15,829	0.047 %	\$76		\$76	\$5	\$81
Health	11,226	0.034 %	\$54		\$54	\$3	\$57
Cooperative Extension	155,324	0.466 %	\$743		\$743	\$47	\$790
Downtown NID	52,599	0.158 %	\$252		\$252	\$16	\$268
Business Incubator	10,679	0.032 %	\$51		\$51	\$3	\$54
Landscape Maintenance	7,258	0.022 %	\$35		\$35	\$2	\$37
Arts & Culture Fund	7,651	0.025 %	\$39		\$39	\$3	\$42
Total	<u>33,360,931</u>	<u>100.000 %</u>	<u>\$159,602</u>		<u>\$159,602</u>	<u>\$9,899</u>	<u>\$169,501</u>

(A) Alloc basis: Operating Services and Supplies

Source: General Ledger

Finance
Detail allocation of
Accounting

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	235,851	0.230 %	\$311		\$311		\$311
Clerk	290,292	0.283 %	\$382		\$382		\$382
Recorder	551,962	0.539 %	\$727		\$727		\$727
Public Safety Complex	200,803	0.196 %	\$265		\$265		\$265
Elections	237,026	0.231 %	\$312		\$312	\$26	\$338
Treasurer	559,777	0.547 %	\$737		\$737		\$737
Assessor	882,939	0.862 %	\$1,163		\$1,163	\$97	\$1,260
District Attorney	2,579,750	2.519 %	\$3,398		\$3,398		\$3,398
City Manager	724,397	0.707 %	\$954		\$954		\$954
Public Defender	1,567,375	1.530 %	\$2,065		\$2,065	\$172	\$2,237
Central Services	729,658	0.712 %	\$961		\$961	\$80	\$1,041
Human Resources	313,843	0.306 %	\$413		\$413	\$35	\$448
Information Technology	2,163,242	2.112 %	\$2,850		\$2,850	\$238	\$3,088
Geographic Information Systems	300,712	0.294 %	\$396		\$396	\$33	\$429
Purchasing	142,215	0.139 %	\$187		\$187	\$16	\$203
City Hall	79,214	0.077 %	\$104		\$104	\$9	\$113
Welfare	404,787	0.395 %	\$533		\$533	\$45	\$578
Internal Auditor	90,070	0.088 %	\$119		\$119	\$10	\$129
Planning	652,057	0.637 %	\$859		\$859	\$72	\$931
Business License	102,974	0.101 %	\$136		\$136	\$11	\$147
Sheriff Administration	1,201,587	1.173 %	\$1,583		\$1,583	\$132	\$1,715
Sheriff Operations	6,800,499	6.639 %	\$8,958		\$8,958	\$748	\$9,706
Sheriff General Services	606,451	0.592 %	\$799		\$799	\$67	\$866
Detention Facility	4,404,967	4.301 %	\$5,803		\$5,803	\$485	\$6,288
Dispatch	1,904,057	1.859 %	\$2,508		\$2,508	\$210	\$2,718
Trinet Grant	76,629	0.075 %	\$101		\$101	\$8	\$109
Fire Administration	401,655	0.392 %	\$529		\$529	\$44	\$573
Fire Operations	8,107,000	7.915 %	\$10,679		\$10,679	\$892	\$11,571
Fire Prevention	409,404	0.400 %	\$539		\$539	\$45	\$584
Fire Training	283,769	0.277 %	\$374		\$374	\$31	\$405
Emergency Management	206,955	0.202 %	\$273		\$273	\$23	\$296
Public Works	2,187,343	2.136 %	\$2,881		\$2,881	\$241	\$3,122
Juvenile Court	587,042	0.573 %	\$773		\$773	\$65	\$838
Juvenile Probation	1,460,930	1.426 %	\$1,924		\$1,924	\$161	\$2,085
Juvenile Detention	1,543,868	1.507 %	\$2,034		\$2,034	\$170	\$2,204
Justice Court	4,258,622	4.158 %	\$5,610		\$5,610	\$469	\$6,079
Alternative Sentencing	1,318,972	1.288 %	\$1,737		\$1,737	\$145	\$1,882
Parks Administration	706,758	0.690 %	\$931		\$931	\$78	\$1,009
Park Maintenance	1,137,609	1.111 %	\$1,499		\$1,499	\$125	\$1,624
Grants, Gifts, Donations	54,751	0.053 %	\$72		\$72	\$6	\$78
Swimming Pool	651,029	0.636 %	\$858		\$858	\$72	\$930

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	331,192	0.323 %	\$436		\$436	\$36	\$472
Recreation	421,057	0.411 %	\$555		\$555	\$46	\$601
Sports	404,286	0.395 %	\$533		\$533	\$44	\$577
Library	1,631,399	1.593 %	\$2,149		\$2,149	\$180	\$2,329
Health Admin	506,043	0.494 %	\$667		\$667	\$56	\$723
Landfill Administration	1,849,671	1.806 %	\$2,437		\$2,437	\$204	\$2,641
Animal Services	704,070	0.687 %	\$927		\$927	\$77	\$1,004
Cooperative Extension	167,773	0.164 %	\$221		\$221	\$18	\$239
Supplemental Indigent	1,168,675	1.141 %	\$1,540		\$1,540	\$129	\$1,669
Senior Citizens	471,663	0.460 %	\$621		\$621	\$52	\$673
Carson City Transit	1,066,928	1.042 %	\$1,405		\$1,405	\$117	\$1,522
Library Gift	77,333	0.076 %	\$102		\$102	\$9	\$111
Administrative Assessment	71,174	0.069 %	\$94		\$94	\$8	\$102
Traffic/Transportation	30,772	0.030 %	\$41		\$41	\$3	\$44
Regional Transportation	608,819	0.594 %	\$802		\$802	\$67	\$869
Quality of Life	823,776	0.804 %	\$1,085		\$1,085	\$91	\$1,176
Street Maintenance	3,714,156	3.626 %	\$4,893		\$4,893	\$409	\$5,302
Grant Fund	3,455,878	3.374 %	\$4,552		\$4,552	\$380	\$4,932
Commissary Fund	200,147	0.195 %	\$264		\$264	\$22	\$286
Ambulance	3,916,246	3.823 %	\$5,159		\$5,159	\$431	\$5,590
Stormwater Drainage	332,662	0.325 %	\$438		\$438	\$37	\$475
Sewer Operation	4,685,437	4.574 %	\$6,172		\$6,172	\$516	\$6,688
Water	6,682,989	6.525 %	\$8,804		\$8,804	\$735	\$9,539
Building Permits	923,699	0.902 %	\$1,217		\$1,217	\$102	\$1,319
Cemetery	124,878	0.122 %	\$165		\$165	\$14	\$179
Fleet Management	1,573,700	1.536 %	\$2,073		\$2,073	\$173	\$2,246
Group Medical Insurance	1,680,422	1.641 %	\$2,214		\$2,214	\$185	\$2,399
Workers Compensation Ins	1,015,412	0.991 %	\$1,338		\$1,338	\$112	\$1,450
Insurance Fund	2,371,825	2.316 %	\$3,124		\$3,124	\$261	\$3,385
Redevelopment	237,709	0.232 %	\$313		\$313	\$26	\$339
Redevelopment Revolving	228,409	0.223 %	\$301		\$301	\$25	\$326
Tourism Authority	1,328,106	1.297 %	\$1,750		\$1,750	\$146	\$1,896
Tricounty Railway	87,210	0.085 %	\$115		\$115	\$10	\$125
Sub-Conservancy District	530,028	0.517 %	\$698		\$698	\$58	\$756
Controller Trust Fund	40,821	0.040 %	\$54		\$54	\$4	\$58
Medical	108,907	0.106 %	\$143		\$143	\$12	\$155
Environmental Health	307,160	0.300 %	\$405		\$405	\$34	\$439
Investigations	2,359,071	2.303 %	\$3,108		\$3,108	\$260	\$3,368
Justice Court	322,393	0.315 %	\$425		\$425	\$35	\$460
Northgate	29,892	0.029 %	\$39		\$39	\$3	\$42
Capital Projects	982,791	0.960 %	\$1,295		\$1,295	\$108	\$1,403

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>
911 Surcharge	295,687	0.289 %	\$390		\$390	\$33	\$423
Wildland Fire Management	202,670	0.198 %	\$267		\$267	\$22	\$289
Facilities Maintenance	1,368,839	1.336 %	\$1,803		\$1,803	\$151	\$1,954
Pulbic Guardian	231,469	0.226 %	\$305		\$305	\$25	\$330
Chartered Admin	999,981	0.976 %	\$1,317		\$1,317	\$110	\$1,427
V&T Spec. Infrastructure	208						
Infrastructure Tax	34,732	0.034 %	\$46		\$46	\$4	\$50
Multi Purp Athletic Ctr	139,830	0.137 %	\$184		\$184	\$15	\$199
SART	14,040	0.014 %	\$18		\$18	\$2	\$20
Youth Sports Assoc	63,492	0.062 %	\$84		\$84	\$7	\$91
Court Fees/Assessments	15,829	0.015 %	\$21		\$21	\$2	\$23
Health	225,562	0.220 %	\$297		\$297	\$25	\$322
Downtown NID	52,599	0.051 %	\$69		\$69	\$6	\$75
Business Incubator	31,927	0.031 %	\$42		\$42	\$4	\$46
Landscape Maintenance	7,258	0.007 %	\$10		\$10	\$1	\$11
Arts & Culture Fund	49,330	0.050 %	\$64		\$64	\$2	\$66
Total	<u>102,426,873</u>	<u>100.000 %</u>	<u>\$134,928</u>		<u>\$134,928</u>	<u>\$10,705</u>	<u>\$145,633</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 %	\$8,331		\$8,331	\$463	\$8,794
Debt Svc-Carson City	10	14.925 %	\$10,414		\$10,414	\$579	\$10,993
Capital Projects	12	17.910 %	\$12,497		\$12,497	\$695	\$13,192
Quality of Life	12	17.910 %	\$12,497		\$12,497	\$695	\$13,192
Senior Citizens	2	2.985 %	\$2,083		\$2,083	\$116	\$2,199
V&T Spec. Infrastructure	2	2.985 %	\$2,083		\$2,083	\$116	\$2,199
All Other	19	28.358 %	\$19,787		\$19,787	\$1,100	\$20,887
911 Surcharge	2	2.987 %	\$2,084		\$2,084	\$116	\$2,200
Total	<u>67</u>	<u>100.000 %</u>	<u>\$69,776</u>		<u>\$69,776</u>	<u>\$3,880</u>	<u>\$73,656</u>

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

Source: Finance

Finance
Detail allocation of
Contracts

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Purchasing	100	100.000 %	\$16,866		\$16,866	\$2,546	\$19,412
Total	100	100.000 %	\$16,866		\$16,866	\$2,546	\$19,412

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

Source: Finance Salary & Wage Analysis

Carson City, Nevada - Full Cost Allocation

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 %	\$35,021	(\$35,757)	(\$736)	\$1,872	\$1,136
Subtotal	100	100.000 %	\$35,021	(\$35,757)	(\$736)	\$1,872	\$1,136
Direct Billed				\$35,757	\$35,757		\$35,757
Total	100	100.000 %	\$35,021	\$0	\$35,021	\$1,872	\$36,893

(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 %	\$35,018	(\$39,802)	(\$4,784)	\$1,870	(\$2,914)
Subtotal	100	100.000 %	\$35,018	(\$39,802)	(\$4,784)	\$1,870	(\$2,914)
Direct Billed				\$39,802	\$39,802		\$39,802
Total	<u>100</u>	<u>100.000 %</u>	<u>\$35,018</u>	<u>\$0</u>	<u>\$35,018</u>	<u>\$1,870</u>	<u>\$36,888</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	235,851	0.372 %	\$193		\$193		\$193
Clerk	290,292	0.458 %	\$238		\$238		\$238
Recorder	551,962	0.871 %	\$453		\$453		\$453
Public Safety Complex	200,803	0.317 %	\$165		\$165		\$165
Elections	237,026	0.374 %	\$194		\$194	\$1	\$195
Treasurer	559,777	0.884 %	\$459		\$459		\$459
Assessor	882,939	1.394 %	\$724		\$724	\$5	\$729
District Attorney	2,579,750	4.072 %	\$2,116		\$2,116		\$2,116
City Manager	724,397	1.143 %	\$594		\$594		\$594
Public Defender	1,567,375	2.474 %	\$1,285		\$1,285	\$8	\$1,293
Central Services	729,658	1.152 %	\$598		\$598	\$4	\$602
Human Resources	313,843	0.495 %	\$257		\$257	\$2	\$259
Information Technology	2,163,242	3.414 %	\$1,774		\$1,774	\$11	\$1,785
Geographic Information Systems	300,712	0.475 %	\$247		\$247	\$2	\$249
Purchasing	142,215	0.224 %	\$117		\$117	\$1	\$118
Northgate	29,892	0.047 %	\$25		\$25		\$25
City Hall	79,214	0.125 %	\$65		\$65		\$65
Welfare	404,787	0.639 %	\$332		\$332	\$2	\$334
Internal Auditor	90,070	0.142 %	\$74		\$74		\$74
Planning	652,057	1.029 %	\$535		\$535	\$3	\$538
Business License	102,974	0.163 %	\$84		\$84	\$1	\$85
Sheriff Administration	1,201,587	1.897 %	\$985		\$985	\$6	\$991
Investigations	2,359,071	3.724 %	\$1,935		\$1,935	\$12	\$1,947
Sheriff Operations	6,800,499	10.734 %	\$5,577		\$5,577	\$36	\$5,613
Sheriff General Services	606,451	0.957 %	\$497		\$497	\$3	\$500
Detention Facility	4,404,967	6.953 %	\$3,613		\$3,613	\$23	\$3,636
Dispatch	1,904,057	3.005 %	\$1,562		\$1,562	\$10	\$1,572
Trinet Grant	76,629	0.121 %	\$63		\$63		\$63
Fire Administration	401,655	0.634 %	\$329		\$329	\$2	\$331
Fire Operations	8,107,000	12.796 %	\$6,649		\$6,649	\$43	\$6,692
Fire Prevention	409,404	0.646 %	\$336		\$336	\$2	\$338
Fire Training	283,769	0.448 %	\$233		\$233	\$2	\$235
Emergency Management	206,955	0.327 %	\$170		\$170	\$1	\$171
Wildland Fire Management	202,670	0.320 %	\$166		\$166	\$1	\$167
Public Works	2,187,343	3.452 %	\$1,794		\$1,794	\$12	\$1,806
Juvenile Court	587,042	0.927 %	\$481		\$481	\$3	\$484
Juvenile Probation	1,460,930	2.306 %	\$1,198		\$1,198	\$8	\$1,206
Juvenile Detention	1,543,868	2.437 %	\$1,266		\$1,266	\$8	\$1,274
Justice Court	4,258,622	6.722 %	\$3,493		\$3,493	\$23	\$3,516
Alternative Sentencing	1,318,972	2.082 %	\$1,082		\$1,082	\$7	\$1,089
Justice Court	322,393	0.509 %	\$264		\$264	\$2	\$266

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	706,758	1.116 %	\$580		\$580	\$4	\$584
Park Maintenance	1,137,609	1.796 %	\$933		\$933	\$6	\$939
Grants, Gifts, Donations	54,751	0.086 %	\$45		\$45		\$45
Swimming Pool	651,029	1.028 %	\$534		\$534	\$3	\$537
Community Center	331,192	0.523 %	\$272		\$272	\$2	\$274
Recreation	421,057	0.665 %	\$345		\$345	\$2	\$347
Sports	404,286	0.638 %	\$332		\$332	\$2	\$334
Library	1,631,399	2.575 %	\$1,338		\$1,338	\$9	\$1,347
Health Admin	506,043	0.799 %	\$415		\$415	\$3	\$418
Landfill Administration	1,849,671	2.920 %	\$1,517		\$1,517	\$10	\$1,527
Medical	108,907	0.172 %	\$89		\$89	\$1	\$90
Environmental Health	307,160	0.485 %	\$252		\$252	\$2	\$254
Animal Services	704,070	1.111 %	\$577		\$577	\$4	\$581
Facilities Maintenance	1,368,839	2.161 %	\$1,123		\$1,123	\$7	\$1,130
Chartered Admin	999,981	1.578 %	\$820		\$820	\$5	\$825
Pulbic Guardian	231,469	0.365 %	\$190		\$190	\$1	\$191
Multi Purp Athletic Ctr	139,830	0.221 %	\$115		\$115	\$1	\$116
SART	14,040	0.022 %	\$12		\$12		\$12
Youth Sports Assoc	63,492	0.100 %	\$52		\$52		\$52
Health	225,562	0.356 %	\$185		\$185	\$2	\$187
Court Fees/Assessments	15,829	0.022 %	\$12		\$12		\$12
Total	63,355,694	100.000 %	\$51,960		\$51,960	\$308	\$52,268

(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	\$1,464	\$592	\$340	\$28	\$311				
Clerk	\$1,719	\$592	\$419	\$88	\$382				
Recorder	\$3,183	\$1,065	\$796	\$142	\$727				
Public Safety Complex	\$1,681		\$290	\$961	\$265				
Treasurer	\$3,026	\$710	\$807	\$313	\$737				
District Attorney	\$13,081	\$3,313	\$3,720	\$534	\$3,398				
City Manager	\$3,692	\$710	\$1,044	\$390	\$954				
Human Resources	\$2,051	\$755	\$485	\$104	\$448				
Information Technology	\$14,946	\$1,636	\$3,343	\$5,094	\$3,088				
Geographic Information Systems	\$2,621		\$465	\$1,478	\$429				
Purchasing	\$20,316	\$252	\$220	\$111	\$203		\$19,412		
City Hall	\$703		\$122	\$403	\$113				
Internal Auditor	\$800		\$139	\$458	\$129				
Dispatch	\$10,705	\$2,769	\$2,942	\$704	\$2,718				
Public Works	\$14,205	\$5,539	\$3,380	\$358	\$3,122				
Facilities Maintenance	\$9,245	\$2,392	\$2,116	\$1,653	\$1,954				
Elections	\$1,942	\$755	\$367	\$287	\$338				
Pulbic Guardian	\$1,417	\$503	\$358	\$35	\$330				
Assessor	\$5,093	\$1,007	\$1,364	\$733	\$1,260				
Public Defender	\$13,922		\$2,422	\$7,970	\$2,237				
Central Services	\$6,481		\$1,127	\$3,711	\$1,041				
Northgate	\$265		\$46	\$152	\$42				
Welfare	\$4,627	\$2,014	\$626	\$1,075	\$578				
SART	\$57		\$21	\$4	\$20				
Planning	\$4,512	\$1,762	\$1,007	\$274	\$931				
Business License	\$436		\$159	\$45	\$147				
Chartered Admin	\$5,056	\$1,259	\$1,545		\$1,427				
Sheriff Administration	\$9,101	\$1,384	\$1,857	\$3,154	\$1,715				
Investigations	\$12,470	\$2,014	\$3,646	\$1,495	\$3,368				
Sheriff Operations	\$34,223	\$6,420	\$10,509	\$1,975	\$9,706				
Sheriff General Services	\$3,923	\$1,384	\$937	\$236	\$866				
Detention Facility	\$23,892	\$4,784	\$6,806	\$2,378	\$6,288				
Trinet Grant	\$443	\$126	\$118	\$27	\$109				
Fire Administration	\$2,246	\$503	\$621	\$218	\$573				
Fire Operations	\$39,382	\$6,042	\$12,527	\$2,550	\$11,571				
Fire Prevention	\$2,725	\$1,007	\$632	\$164	\$584				
Fire Training	\$1,961	\$252	\$438	\$631	\$405				
Emergency Management	\$886		\$319	\$100	\$296				
Wildland Fire Management	\$3,244	\$1,762	\$313	\$713	\$289				
Juvenile Court	\$3,252	\$755	\$907	\$268	\$838				
Court Fees/Assessments	\$141		\$25	\$81	\$23				

Finance
Departmental Cost
Allocation Summary

Audit Fees

Board of Supervisors	\$193
Clerk	\$238
Recorder	\$453
Public Safety Complex	\$165
Treasurer	\$459
District Attorney	\$2,116
City Manager	\$594
Human Resources	\$259
Information Technology	\$1,785
Geographic Information Systems	\$249
Purchasing	\$118
City Hall	\$65
Internal Auditor	\$74
Dispatch	\$1,572
Public Works	\$1,806
Facilities Maintenance	\$1,130
Elections	\$195
Pulbic Guardian	\$191
Assessor	\$729
Public Defender	\$1,293
Central Services	\$602
Northgate	\$25
Welfare	\$334
SART	\$12
Planning	\$538
Business License	\$85
Chartered Admin	\$825
Sheriff Administration	\$991
Investigations	\$1,947
Sheriff Operations	\$5,613
Sheriff General Services	\$500
Detention Facility	\$3,636
Trinet Grant	\$63
Fire Administration	\$331
Fire Operations	\$6,692
Fire Prevention	\$338
Fire Training	\$235
Emergency Management	\$171
Wildland Fire Management	\$167
Juvenile Court	\$484
Court Fees/Assessments	\$12

**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	\$7,761	\$1,511	\$2,257	\$702	\$2,085				
Juvenile Detention	\$9,020	\$2,644	\$2,386	\$512	\$2,204				
Justice Court	\$24,362	\$4,280	\$6,580	\$3,907	\$6,079				
Alternative Sentencing	\$8,828	\$3,021	\$2,038	\$798	\$1,882				
Justice Court	\$2,863		\$498	\$1,639	\$460				
Parks Administration	\$4,030	\$1,007	\$1,092	\$338	\$1,009				
Park Maintenance	\$8,103	\$2,014	\$1,758	\$1,768	\$1,624				
Grants, Gifts, Donations	\$304		\$85	\$96	\$78				
Youth Sports Assoc	\$456		\$99	\$214	\$91				
Multi Purp Athletic Ctr	\$1,784	\$1,007	\$216	\$246	\$199				
Swimming Pool	\$14,481	\$11,077	\$1,006	\$931	\$930				
Community Center	\$4,024	\$2,140	\$512	\$626	\$472				
Recreation	\$9,186	\$7,301	\$651	\$286	\$601				
Sports	\$10,199	\$7,804	\$625	\$859	\$577				
Library	\$12,193	\$3,903	\$2,521	\$2,093	\$2,329				
Health Admin	\$8,026	\$5,412	\$782	\$691	\$723				
Landfill Administration	\$13,440	\$1,511	\$2,858	\$4,903	\$2,641				
Medical	\$415		\$168	\$2	\$155				
Environmental Health	\$1,290		\$475	\$122	\$439				
Health	\$914		\$348	\$57	\$322				
Animal Services	\$6,253		\$1,088	\$3,580	\$1,004				
Cooperative Extension	\$1,414	\$126	\$259	\$790	\$239				
Supplemental Indigent	\$8,818		\$1,806	\$5,343	\$1,669				
Capital Projects	\$21,112		\$1,519	\$4,998	\$1,403	\$13,192			
Senior Citizens	\$4,453	\$378	\$729	\$474	\$673	\$2,199			
Carson City Transit	\$8,280		\$1,648	\$5,110	\$1,522				
Library Gift	\$609		\$120	\$378	\$111				
Business Incubator	\$149		\$49	\$54	\$46				
Landscape Maintenance	\$59		\$11	\$37	\$11				
Administrative Assessment	\$570		\$110	\$358	\$102				
Traffic/Transportation	\$108		\$47	\$17	\$44				
Regional Transportation	\$12,330		\$941	\$1,726	\$869	\$8,794			
V&T Spec. Infrastructure	\$2,200			\$1		\$2,199			
Quality of Life	\$18,478	\$1,133	\$1,273	\$1,704	\$1,176	\$13,192			
Street Maintenance	\$21,722	\$2,644	\$5,739	\$8,037	\$5,302				
Infrastructure Tax	\$280		\$54	\$176	\$50				
Grant Fund	\$14,375		\$5,340	\$4,103	\$4,932				
Commissary Fund	\$1,499	\$251	\$310	\$652	\$286				
911 Surcharge	\$4,584		\$457	\$1,504	\$423	\$2,200			
Arts & Culture Fund	\$187		\$79	\$42	\$66				
Debt Svc-Carson City	\$10,993					\$10,993			

Finance
Departmental Cost
Allocation Summary

Audit Fees

Juvenile Probation	\$1,206
Juvenile Detention	\$1,274
Justice Court	\$3,516
Alternative Sentencing	\$1,089
Justice Court	\$266
Parks Administration	\$584
Park Maintenance	\$939
Grants, Gifts, Donations	\$45
Youth Sports Assoc	\$52
Multi Purp Athletic Ctr	\$116
Swimming Pool	\$537
Community Center	\$274
Recreation	\$347
Sports	\$334
Library	\$1,347
Health Admin	\$418
Landfill Administration	\$1,527
Medical	\$90
Environmental Health	\$254
Health	\$187
Animal Services	\$581
Cooperative Extension	
Supplemental Indigent	
Capital Projects	
Senior Citizens	
Carson City Transit	
Library Gift	
Business Incubator	
Landscape Maintenance	
Administrative Assessment	
Traffic/Transportation	
Regional Transportation	
V&T Spec. Infrastructure	
Quality of Life	
Street Maintenance	
Infrastructure Tax	
Grant Fund	
Commissary Fund	
911 Surcharge	
Arts & Culture Fund	
Debt Svc-Carson City	

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>
Ambulance	\$18,751	\$4,154	\$6,052	\$2,955	\$5,590				
Stormwater Drainage	(\$5,498)	(\$7,084)	\$514	\$597	\$475				
Sewer Operation	\$11,461	(\$12,532)	\$7,240	\$10,065	\$6,688				
Water	\$25,618	(\$13,413)	\$10,327	\$19,165	\$9,539				
Building Permits	\$6,672	\$378	\$1,427	\$3,548	\$1,319				
Cemetery	\$601	\$126	\$193	\$103	\$179				
Fleet Management	\$9,116	\$1,133	\$2,432	\$3,305	\$2,246				
Group Medical Insurance	(\$327)	(\$12,011)	\$2,597	\$6,688	\$2,399				
Workers Compensation Ins	\$8,467	\$252	\$1,569	\$4,060	\$1,450			\$1,136	
Insurance Fund	\$15,511		\$3,665	\$11,375	\$3,385				(\$2,914)
Redevelopment	\$1,132		\$368	\$425	\$339				
Redevelopment Revolving	\$1,841		\$353	\$1,162	\$326				
Tourism Authority	\$9,373	\$1,259	\$2,052	\$4,166	\$1,896				
Tricounty Railway	\$703		\$135	\$443	\$125				
Sub-Conservancy District	\$3,589	\$2,014	\$819		\$756				
Downtown NID	\$424		\$81	\$268	\$75				
Controller Trust Fund	\$328		\$63	\$207	\$58				
All Other	\$20,887					\$20,887			
Subtotal	\$693,936	\$77,498	\$157,746	\$169,501	\$145,633	\$73,656	\$19,412	\$1,136	(\$2,914)
Direct Billed	\$128,151	\$52,592						\$35,757	\$39,802
Total	\$822,087	\$130,090	\$157,746	\$169,501	\$145,633	\$73,656	\$19,412	\$36,893	\$36,888

Finance
Departmental Cost
Allocation Summary

Audit Fees

Ambulance	
Stormwater Drainage	
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>\$52,268</u>
Direct Billed	
Total	<u><u>\$52,268</u></u>

SCHEDULE 11.01

HUMAN RESOURCES

NATURE AND EXTENT OF SERVICE

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

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

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>
	\$313,843			\$313,843
Allocated additions:				
1 - Building Charge	\$10,837		\$10,837	
1010100 - Board of Supervisors	\$727	\$988	\$1,715	
1010300 - Treasurer	\$713	\$73	\$786	
1010500 - District Attorney	\$66,357	\$4,960	\$71,317	
1010600 - City Manager	\$2,634	\$196	\$2,830	
1010701 - Finance	\$1,931	\$120	\$2,051	
1010710 - Information Technology		\$44,659	\$44,659	
1010720 - Purchasing		\$211	\$211	
1010730 - City Hall		\$10,402	\$10,402	
1010800 - Internal Auditor		\$319	\$319	
1015034 - Facilities Maintenance		\$17,555	\$17,555	
Total allocated additions:	<u>\$83,199</u>	<u>\$79,483</u>	<u>\$162,682</u>	<u>\$162,682</u>
Departmental cost adjustments:				
SALARIES - DIRECT BILL	\$157,328			
Total departmental cost adjustments:	<u>\$157,328</u>			<u>\$157,328</u>
Total to be allocated	<u><u>\$554,370</u></u>	<u><u>\$79,483</u></u>		<u><u>\$633,853</u></u>

Carson City, Nevada - Full Cost Allocation

Human Resources
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Recruitment</u>	<u>Payroll</u>	<u>Benefits</u>	<u>Workers Compensation</u>
Wages & Benefits						
SALARIES & WAGES	\$211,717	\$40,967	\$73,296	\$56,296	\$36,627	\$4,531
FRINGE BENEFITS	\$81,639	\$15,797	\$28,263	\$21,708	\$14,124	\$1,747
Other Expense and Cost						
SERVICES & SUPPLIES	\$12,513	\$2,421	\$4,332	\$3,327	\$2,165	\$268
BACKGROUND SCREENING	\$4,518		\$4,518			
EMP-MGMT RELATIONS BOARD	\$3,456			\$3,456		
Departmental Expenditures	\$313,843	\$59,185	\$110,409	\$84,787	\$52,916	\$6,546
Cost Adjustments						
SALARIES - DIRECT BILL	\$157,328	\$30,443	\$54,467	\$41,834	\$27,218	\$3,366
Additions: 1st						
Other	\$83,199	\$23,634	\$22,894	\$7,828	\$26,230	\$2,613
Functional Cost	\$554,370	\$113,262	\$187,770	\$134,449	\$106,364	\$12,525
Reallocate Admin		(\$113,262)	\$48,944	\$37,588	\$23,788	\$2,942
Allocable Costs	\$554,370		\$236,714	\$172,037	\$130,152	\$15,467
1st Allocation	\$554,370		\$236,714	\$172,037	\$130,152	\$15,467
Additions: 2nd						
Other	\$79,483	\$22,579	\$21,872	\$7,479	\$25,058	\$2,495
Functional Cost	\$79,483	\$22,579	\$21,872	\$7,479	\$25,058	\$2,495
Reallocate Admin		(\$22,579)	\$9,757	\$7,493	\$4,742	\$587
Allocable Costs	\$79,483		\$31,629	\$14,972	\$29,800	\$3,082
2nd Allocation	\$79,483		\$31,629	\$14,972	\$29,800	\$3,082
Total allocated	\$633,853		\$268,343	\$187,009	\$159,952	\$18,549

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>
District Attorney	120	1.891 %	\$4,477		\$4,477		\$4,477
Finance	115	1.812 %	\$4,290		\$4,290		\$4,290
Information Technology	14	0.221 %	\$522		\$522	\$77	\$599
Geographic Information Systems	43	0.678 %	\$1,604		\$1,604	\$237	\$1,841
Pulbic Guardian	6	0.095 %	\$224		\$224	\$33	\$257
Alternative Sentencing	24	0.378 %	\$895		\$895	\$132	\$1,027
Tourism Authority	53	0.835 %	\$1,977		\$1,977	\$292	\$2,269
Recorder	362	5.705 %	\$13,505		\$13,505		\$13,505
Planning	172	2.711 %	\$6,417		\$6,417	\$946	\$7,363
Business License	94	1.481 %	\$3,507		\$3,507	\$517	\$4,024
Justice Court	273	4.303 %	\$10,185		\$10,185	\$1,502	\$11,687
Purchasing	57	0.898 %	\$2,127		\$2,127	\$314	\$2,441
Fire Administration	111	1.749 %	\$4,141		\$4,141	\$611	\$4,752
Fire Operations	645	10.165 %	\$24,063		\$24,063	\$3,549	\$27,612
Wildland Fire Management	14	0.221 %	\$522		\$522	\$77	\$599
Health Admin	473	7.455 %	\$17,646		\$17,646	\$2,603	\$20,249
All Other	52	0.820 %	\$1,940		\$1,940	\$286	\$2,226
Juvenile Detention	477	7.518 %	\$17,796		\$17,796	\$2,625	\$20,421
Library	261	4.113 %	\$9,737		\$9,737	\$1,436	\$11,173
Swimming Pool	40	0.630 %	\$1,492		\$1,492	\$220	\$1,712
Facilities Maintenance	228	3.593 %	\$8,506		\$8,506	\$1,255	\$9,761
Sports	125	1.970 %	\$4,663		\$4,663	\$688	\$5,351
Recreation	638	10.055 %	\$23,802		\$23,802	\$3,511	\$27,313
Public Works	308	4.854 %	\$11,491		\$11,491	\$1,695	\$13,186
Water	74	1.166 %	\$2,761		\$2,761	\$407	\$3,168
Sewer Operation	247	3.893 %	\$9,215		\$9,215	\$1,359	\$10,574
Traffic/Transportation	52	0.820 %	\$1,940		\$1,940	\$286	\$2,226
Landfill Administration	153	2.411 %	\$5,708		\$5,708	\$842	\$6,550
Fleet Management	21	0.331 %	\$783		\$783	\$116	\$899
Sheriff Operations	350	5.516 %	\$13,058		\$13,058	\$1,926	\$14,984
Sheriff Administration	113	1.781 %	\$4,216		\$4,216	\$622	\$4,838
Detention Facility	14	0.221 %	\$522		\$522	\$77	\$599
Dispatch	616	9.710 %	\$22,982		\$22,982	\$3,388	\$26,370
Total	6,345	100.000 %	\$236,714		\$236,714	\$31,629	\$268,343

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

Source: Personnel Department

Carson City, Nevada - Full Cost Allocation

Human Resources
Detail allocation of
Payroll

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	5	0.481 %	\$827		\$827		\$827
Clerk	5	0.481 %	\$827		\$827		\$827
Treasurer	6	0.577 %	\$993		\$993		\$993
Elections	6	0.577 %	\$993		\$993	\$92	\$1,085
Recorder	9	0.865 %	\$1,489		\$1,489		\$1,489
Assessor	8	0.769 %	\$1,323		\$1,323	\$123	\$1,446
District Attorney	28	2.692 %	\$4,632		\$4,632		\$4,632
City Manager	6	0.577 %	\$993		\$993		\$993
Finance	9	0.865 %	\$1,489		\$1,489		\$1,489
Information Technology	13	1.250 %	\$2,150		\$2,150	\$200	\$2,350
Purchasing	2	0.192 %	\$331		\$331	\$31	\$362
Planning	14	1.346 %	\$2,316		\$2,316	\$216	\$2,532
Sheriff Administration	11	1.058 %	\$1,820		\$1,820	\$169	\$1,989
Sheriff Operations	51	4.904 %	\$8,436		\$8,436	\$786	\$9,222
Sheriff General Services	11	1.058 %	\$1,820		\$1,820	\$169	\$1,989
Detention Facility	38	3.654 %	\$6,286		\$6,286	\$585	\$6,871
Dispatch	22	2.115 %	\$3,639		\$3,639	\$339	\$3,978
Trinet Grant	1	0.096 %	\$165		\$165	\$15	\$180
Fire Administration	4	0.385 %	\$662		\$662	\$62	\$724
Fire Operations	48	4.615 %	\$7,940		\$7,940	\$739	\$8,679
Fire Prevention	8	0.769 %	\$1,323		\$1,323	\$123	\$1,446
Fire Training	2	0.192 %	\$331		\$331	\$31	\$362
Juvenile Court	6	0.577 %	\$993		\$993	\$92	\$1,085
Juvenile Probation	12	1.154 %	\$1,985		\$1,985	\$185	\$2,170
Juvenile Detention	21	2.019 %	\$3,474		\$3,474	\$323	\$3,797
Justice Court	34	3.269 %	\$5,624		\$5,624	\$524	\$6,148
Alternative Sentencing	24	2.308 %	\$3,970		\$3,970	\$370	\$4,340
Parks Administration	8	0.769 %	\$1,323		\$1,323	\$123	\$1,446
Park Maintenance	16	1.538 %	\$2,647		\$2,647	\$246	\$2,893
Swimming Pool	88	8.462 %	\$14,557		\$14,557	\$1,355	\$15,912
Community Center	17	1.635 %	\$2,812		\$2,812	\$262	\$3,074
Recreation	58	5.577 %	\$9,594		\$9,594	\$893	\$10,487
Sports	62	5.962 %	\$10,256		\$10,256	\$955	\$11,211
Library	31	2.981 %	\$5,128		\$5,128	\$478	\$5,606
Health Admin	43	4.135 %	\$7,113		\$7,113	\$662	\$7,775
Senior Citizens	3	0.288 %	\$496		\$496	\$46	\$542
Street Maintenance	21	2.019 %	\$3,474		\$3,474	\$323	\$3,797
Stormwater Drainage	8	0.769 %	\$1,323		\$1,323	\$123	\$1,446
Sewer Operation	29	2.788 %	\$4,797		\$4,797	\$447	\$5,244
Building Permits	3	0.288 %	\$496		\$496	\$46	\$542
Cemetery	1	0.096 %	\$165		\$165	\$15	\$180

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	9	0.865 %	\$1,489		\$1,489	\$139	\$1,628
Workers Compensation Ins	2	0.192 %	\$331		\$331	\$31	\$362
Public Works	44	4.231 %	\$7,278		\$7,278	\$678	\$7,956
Landfill Administration	12	1.154 %	\$1,985		\$1,985	\$185	\$2,170
Investigations	16	1.538 %	\$2,647		\$2,647	\$246	\$2,893
Facilities Maintenance	19	1.827 %	\$3,143		\$3,143	\$293	\$3,436
Wildland Fire Management	14	1.346 %	\$2,316		\$2,316	\$216	\$2,532
Group Medical Insurance	1	0.096 %	\$165		\$165	\$15	\$180
Water	22	2.115 %	\$3,639		\$3,639	\$339	\$3,978
Welfare	16	1.538 %	\$2,647		\$2,647	\$246	\$2,893
Sub-Conservancy District	16	1.538 %	\$2,647		\$2,647	\$246	\$2,893
Tourism Authority	10	0.962 %	\$1,654		\$1,654	\$154	\$1,808
Ambulance	33	3.173 %	\$5,459		\$5,459	\$508	\$5,967
Pulbic Guardian	4	0.385 %	\$662		\$662	\$62	\$724
Chartered Admin	10	0.962 %	\$1,654		\$1,654	\$154	\$1,808
Cooperative Extension	1	0.096 %	\$165		\$165	\$15	\$180
Quality of Life	9	0.865 %	\$1,489		\$1,489	\$139	\$1,628
Multi Purp Athletic Ctr	8	0.769 %	\$1,323		\$1,323	\$123	\$1,446
Commissary Fund	2	0.196 %	\$332		\$332	\$35	\$367
Total	1,040	100.000 %	\$172,037		\$172,037	\$14,972	\$187,009

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

Source: Personnel

Carson City, Nevada - Full Cost Allocation

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 %	\$130,152	(\$133,687)	(\$3,535)	\$29,800	\$26,265
Subtotal	100	100.000 %	\$130,152	(\$133,687)	(\$3,535)	\$29,800	\$26,265
Direct Billed				\$133,687	\$133,687		\$133,687
Total	100	100.000 %	\$130,152	\$0	\$130,152	\$29,800	\$159,952

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

Source: Human Resources Salary & Wage Analysis

**Human Resources
Detail allocation of
Workers Compensation**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Workers Compensation Ins	100	100.000 %	\$15,467	(\$23,641)	(\$8,174)	\$3,082	(\$5,092)
Subtotal	100	100.000 %	\$15,467	(\$23,641)	(\$8,174)	\$3,082	(\$5,092)
Direct Billed				\$23,641	\$23,641		\$23,641
Total	<u>100</u>	<u>100.000 %</u>	<u>\$15,467</u>	<u>\$0</u>	<u>\$15,467</u>	<u>\$3,082</u>	<u>\$18,549</u>

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

Source: Human Resources Salary & Wage Analysis

Human Resources
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Recruitment</u>	<u>Payroll</u>	<u>Benefitis</u>	<u>Workers Compensation</u>
Board of Supervisors	\$827		\$827		
Clerk	\$827		\$827		
Recorder	\$14,994	\$13,505	\$1,489		
Treasurer	\$993		\$993		
District Attorney	\$9,109	\$4,477	\$4,632		
City Manager	\$993		\$993		
Finance	\$5,779	\$4,290	\$1,489		
Information Technology	\$2,949	\$599	\$2,350		
Geographic Information Systems	\$1,841	\$1,841			
Purchasing	\$2,803	\$2,441	\$362		
Dispatch	\$30,348	\$26,370	\$3,978		
Public Works	\$21,142	\$13,186	\$7,956		
Facilities Maintenance	\$13,197	\$9,761	\$3,436		
Elections	\$1,085		\$1,085		
Pulbic Guardian	\$981	\$257	\$724		
Assessor	\$1,446		\$1,446		
Welfare	\$2,893		\$2,893		
Planning	\$9,895	\$7,363	\$2,532		
Business License	\$4,024	\$4,024			
Chartered Admin	\$1,808		\$1,808		
Sheriff Administration	\$6,827	\$4,838	\$1,989		
Investigations	\$2,893		\$2,893		
Sheriff Operations	\$24,206	\$14,984	\$9,222		
Sheriff General Services	\$1,989		\$1,989		
Detention Facility	\$7,470	\$599	\$6,871		
Trinet Grant	\$180		\$180		
Fire Administration	\$5,476	\$4,752	\$724		
Fire Operations	\$36,291	\$27,612	\$8,679		
Fire Prevention	\$1,446		\$1,446		
Fire Training	\$362		\$362		
Wildland Fire Management	\$3,131	\$599	\$2,532		
Juvenile Court	\$1,085		\$1,085		
Juvenile Probation	\$2,170		\$2,170		
Juvenile Detention	\$24,218	\$20,421	\$3,797		
Justice Court	\$17,835	\$11,687	\$6,148		
Alternative Sentencing	\$5,367	\$1,027	\$4,340		
Parks Administration	\$1,446		\$1,446		
Park Maintenance	\$2,893		\$2,893		
Multi Purp Athletic Ctr	\$1,446		\$1,446		
Swimming Pool	\$17,624	\$1,712	\$15,912		
Community Center	\$3,074		\$3,074		

Human Resources
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Recruitment</u>	<u>Payroll</u>	<u>Benefitis</u>	<u>Workers Compensation</u>
Recreation	\$37,800	\$27,313	\$10,487		
Sports	\$16,562	\$5,351	\$11,211		
Library	\$16,779	\$11,173	\$5,606		
Health Admin	\$28,024	\$20,249	\$7,775		
Landfill Administration	\$8,720	\$6,550	\$2,170		
Cooperative Extension	\$180		\$180		
Senior Citizens	\$542		\$542		
Traffic/Transportation	\$2,226	\$2,226			
Quality of Life	\$1,628		\$1,628		
Street Maintenance	\$3,797		\$3,797		
Commissary Fund	\$367		\$367		
Ambulance	\$5,967		\$5,967		
Stormwater Drainage	\$1,446		\$1,446		
Sewer Operation	\$15,818	\$10,574	\$5,244		
Water	\$7,146	\$3,168	\$3,978		
Building Permits	\$542		\$542		
Cemetery	\$180		\$180		
Fleet Management	\$2,527	\$899	\$1,628		
Group Medical Insurance	\$26,445		\$180	\$26,265	
Workers Compensation Ins	(\$4,730)		\$362		(\$5,092)
Tourism Authority	\$4,077	\$2,269	\$1,808		
Sub-Conservancy District	\$2,893		\$2,893		
All Other	\$2,226	\$2,226			
Subtotal	\$476,525	\$268,343	\$187,009	\$26,265	(\$5,092)
Direct Billed	\$157,328			\$133,687	\$23,641
Total	\$633,853	\$268,343	\$187,009	\$159,952	\$18,549

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:

- **Help Desk** – These costs are associated with time spent by staff providing Help Desk support as well as the costs associated with the 5-year refresh program. Costs are allocated based on FTE's by department/fund.
- **Network Infrastructure** – These costs are associated with time spent maintaining the citywide network and servers. These costs are allocated based on a count of FTE's by department/fund.
- **Application Support** - These costs are associated with supporting non-citywide applications and the annual software and maintenance service contracts for those applications. Costs are allocated based on the cost of software/maintenance service contracts by department/fund.
- **Citywide Application Support** – These costs are associated with the annual maintenance contract and time spent providing support for citywide software applications such as the Microsoft suite. Costs are allocated based on the number of FTE's by department/fund including PT/Seasonal positions.
- **Equipment** – These costs are associated with the cost of new or additional equipment purchased through the Information Technology department for specific departments. Costs are allocated based on the value of equipment purchased by department/fund.

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>
	\$2,163,242			\$2,163,242
Allocated additions:				
1 - Building Charge	\$7,197		\$7,197	
2 - Equipment Charge	\$65,678		\$65,678	
1010100 - Board of Supervisors	\$5,011	\$6,813	\$11,824	
1010500 - District Attorney	\$12,382	\$926	\$13,308	
1010600 - City Manager	\$18,156	\$1,351	\$19,507	
1010701 - Finance	\$14,073	\$873	\$14,946	
1010705 - Human Resources	\$2,672	\$277	\$2,949	
1010720 - Purchasing		\$1,383	\$1,383	
1010730 - City Hall		\$14,341	\$14,341	
1010800 - Internal Auditor		\$2,202	\$2,202	
1015034 - Facilities Maintenance		\$11,660	\$11,660	
Total allocated additions:	<u>\$125,169</u>	<u>\$39,826</u>	<u>\$164,995</u>	<u>\$164,995</u>
Total to be allocated	<u>\$2,288,411</u>	<u>\$39,826</u>		<u>\$2,328,237</u>

Carson City, Nevada - Full Cost Allocation

Information Technology
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Help Desk</u>	<u>Network Infrastructure</u>	<u>Application Support</u>	<u>Citywide Application Support</u>	<u>Equipment</u>
<u>Wages & Benefits</u>							
SALARIES & WAGES	\$796,270	\$218,178	\$186,088	\$119,441	\$124,457	\$148,106	
FRINGE BENEFITS	\$365,346	\$100,105	\$85,381	\$54,802	\$57,104	\$67,954	
<u>Other Expense and Cost</u>							
SERVICES & SUPPLIES	\$49,051	\$13,440	\$11,463	\$7,358	\$7,667	\$9,123	
MAINTENANCE SERVICE CONTRACTS	\$75,602			\$63,898	\$11,704		
SOFTWARE MAINT CONTRACT	\$648,833				\$352,484	\$296,349	
OPP HARDWARE	\$85,930			\$74,159			\$11,771
5 YEAR REFRESH PROGRAM	\$133,034		\$133,034				
WEBSITE EXPENSE	\$9,176					\$9,176	
Departmental Expenditures	\$2,163,242	\$331,723	\$415,966	\$319,658	\$553,416	\$530,708	\$11,771
Additions: 1st							
Other	\$125,169	\$125,169					
Functional Cost	\$2,288,411	\$456,892	\$415,966	\$319,658	\$553,416	\$530,708	\$11,771
Reallocate Admin		(\$456,892)	\$103,767	\$79,742	\$138,056	\$132,391	\$2,936
Allocable Costs	\$2,288,411		\$519,733	\$399,400	\$691,472	\$663,099	\$14,707
1st Allocation	\$2,288,411		\$519,733	\$399,400	\$691,472	\$663,099	\$14,707
Additions: 2nd							
Other	\$39,826	\$39,826					
Functional Cost	\$39,826	\$39,826					
Reallocate Admin		(\$39,826)	\$9,045	\$6,951	\$12,034	\$11,540	\$256
Allocable Costs	\$39,826		\$9,045	\$6,951	\$12,034	\$11,540	\$256
2nd Allocation	\$39,826		\$9,045	\$6,951	\$12,034	\$11,540	\$256
Total allocated	\$2,328,237		\$528,778	\$406,351	\$703,506	\$674,639	\$14,963

Information Technology
Detail allocation of
Help Desk

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	5	0.774 %	\$4,023		\$4,023		\$4,023
Clerk	3	0.464 %	\$2,414		\$2,414		\$2,414
Treasurer	5	0.774 %	\$4,023		\$4,023		\$4,023
Elections	2	0.310 %	\$1,609		\$1,609	\$31	\$1,640
Recorder	7	1.084 %	\$5,632		\$5,632		\$5,632
Assessor	8	1.238 %	\$6,436		\$6,436	\$124	\$6,560
District Attorney	23	3.560 %	\$18,504		\$18,504		\$18,504
City Manager	6	0.929 %	\$4,827		\$4,827		\$4,827
Finance	9	1.393 %	\$7,241		\$7,241		\$7,241
Human Resources	5	0.774 %	\$4,023		\$4,023		\$4,023
Planning	12	1.858 %	\$9,654		\$9,654	\$186	\$9,840
Sheriff Administration	4	0.619 %	\$3,218		\$3,218	\$62	\$3,280
Sheriff Operations	51	7.895 %	\$41,032		\$41,032	\$791	\$41,823
Sheriff General Services	7	1.084 %	\$5,632		\$5,632	\$109	\$5,741
Detention Facility	37	5.728 %	\$29,768		\$29,768	\$574	\$30,342
Dispatch	19	2.941 %	\$15,286		\$15,286	\$295	\$15,581
Trinet Grant	1	0.155 %	\$805		\$805	\$16	\$821
Fire Administration	3	0.464 %	\$2,414		\$2,414	\$47	\$2,461
Fire Operations	48	7.430 %	\$38,618		\$38,618	\$745	\$39,363
Fire Prevention	4	0.619 %	\$3,218		\$3,218	\$62	\$3,280
Juvenile Court	5	0.774 %	\$4,023		\$4,023	\$78	\$4,101
Juvenile Probation	12	1.858 %	\$9,654		\$9,654	\$186	\$9,840
Juvenile Detention	21	3.251 %	\$16,895		\$16,895	\$326	\$17,221
Justice Court	34	5.263 %	\$27,354		\$27,354	\$527	\$27,881
Alternative Sentencing	9	1.393 %	\$7,241		\$7,241	\$140	\$7,381
Parks Administration	8	1.238 %	\$6,436		\$6,436	\$124	\$6,560
Park Maintenance	15	2.322 %	\$12,068		\$12,068	\$233	\$12,301
Swimming Pool	3	0.464 %	\$2,414		\$2,414	\$47	\$2,461
Community Center	2	0.310 %	\$1,609		\$1,609	\$31	\$1,640
Sports	1	0.155 %	\$805		\$805	\$16	\$821
Library	16	2.477 %	\$12,873		\$12,873	\$248	\$13,121
Health Admin	26	4.025 %	\$20,918		\$20,918	\$403	\$21,321
Senior Citizens	3	0.464 %	\$2,414		\$2,414	\$47	\$2,461
Street Maintenance	21	3.251 %	\$16,895		\$16,895	\$326	\$17,221
Stormwater Drainage	8	1.238 %	\$6,436		\$6,436	\$124	\$6,560
Sewer Operation	28	4.334 %	\$22,527		\$22,527	\$434	\$22,961
Building Permits	3	0.464 %	\$2,414		\$2,414	\$47	\$2,461
Fleet Management	9	1.393 %	\$7,241		\$7,241	\$140	\$7,381
Workers Compensation Ins	2	0.310 %	\$1,609		\$1,609	\$31	\$1,640
Fire Training	2	0.310 %	\$1,609		\$1,609	\$31	\$1,640
Public Works	35	5.418 %	\$28,159		\$28,159	\$543	\$28,702

Information Technology
Detail allocation of
Help Desk

User Department	<u>Allocation Units(A)</u>	<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	12	1.858 %	\$9,654		\$9,654	\$186	\$9,840
Investigations	16	2.477 %	\$12,873		\$12,873	\$248	\$13,121
Facilities Maintenance	14	2.167 %	\$11,264		\$11,264	\$217	\$11,481
Group Medical Insurance	1	0.155 %	\$805		\$805	\$16	\$821
Water	22	3.406 %	\$17,700		\$17,700	\$341	\$18,041
Welfare	8	1.238 %	\$6,436		\$6,436	\$124	\$6,560
Sub-Conservancy District	2	0.310 %	\$1,609		\$1,609	\$31	\$1,640
Tourism Authority	5	0.774 %	\$4,023		\$4,023	\$78	\$4,101
Ambulance	23	3.560 %	\$18,504		\$18,504	\$357	\$18,861
Pulbic Guardian	3	0.464 %	\$2,414		\$2,414	\$47	\$2,461
Chartered Admin	6	0.929 %	\$4,827		\$4,827	\$93	\$4,920
Purchasing	2	0.310 %	\$1,609		\$1,609	\$31	\$1,640
Quality of Life	5	0.774 %	\$4,023		\$4,023	\$78	\$4,101
Wildland Fire Management	1	0.155 %	\$805		\$805	\$16	\$821
Recreation	3	0.464 %	\$2,414		\$2,414	\$47	\$2,461
Commissary Fund	1	0.154 %	\$802		\$802	\$11	\$813
Total	646	100.000 %	\$519,733		\$519,733	\$9,045	\$528,778

(A) Alloc basis: Full Time Equivalent (FTE) County by Department/Fund

Source:

Information Technology
Detail allocation of
Network Infrastructure

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	5	0.774 %	\$3,091		\$3,091		\$3,091
Clerk	3	0.464 %	\$1,855		\$1,855		\$1,855
Treasurer	5	0.774 %	\$3,091		\$3,091		\$3,091
Elections	2	0.310 %	\$1,237		\$1,237	\$24	\$1,261
Recorder	7	1.084 %	\$4,328		\$4,328		\$4,328
Assessor	8	1.238 %	\$4,946		\$4,946	\$95	\$5,041
District Attorney	23	3.560 %	\$14,220		\$14,220		\$14,220
City Manager	6	0.929 %	\$3,710		\$3,710		\$3,710
Finance	9	1.393 %	\$5,564		\$5,564		\$5,564
Human Resources	5	0.774 %	\$3,091		\$3,091		\$3,091
Planning	12	1.858 %	\$7,419		\$7,419	\$143	\$7,562
Sheriff Administration	4	0.619 %	\$2,473		\$2,473	\$48	\$2,521
Sheriff Operations	51	7.895 %	\$31,532		\$31,532	\$608	\$32,140
Sheriff General Services	7	1.084 %	\$4,328		\$4,328	\$83	\$4,411
Detention Facility	37	5.728 %	\$22,876		\$22,876	\$441	\$23,317
Dispatch	19	2.941 %	\$11,747		\$11,747	\$227	\$11,974
Trinet Grant	1	0.155 %	\$618		\$618	\$12	\$630
Fire Administration	3	0.464 %	\$1,855		\$1,855	\$36	\$1,891
Fire Operations	48	7.430 %	\$29,677		\$29,677	\$572	\$30,249
Fire Prevention	4	0.619 %	\$2,473		\$2,473	\$48	\$2,521
Juvenile Court	5	0.774 %	\$3,091		\$3,091	\$60	\$3,151
Juvenile Probation	12	1.858 %	\$7,419		\$7,419	\$143	\$7,562
Juvenile Detention	21	3.251 %	\$12,984		\$12,984	\$250	\$13,234
Justice Court	34	5.263 %	\$21,021		\$21,021	\$405	\$21,426
Alternative Sentencing	9	1.393 %	\$5,564		\$5,564	\$107	\$5,671
Parks Administration	8	1.238 %	\$4,946		\$4,946	\$95	\$5,041
Park Maintenance	15	2.322 %	\$9,274		\$9,274	\$179	\$9,453
Swimming Pool	3	0.464 %	\$1,855		\$1,855	\$36	\$1,891
Community Center	2	0.310 %	\$1,237		\$1,237	\$24	\$1,261
Sports	1	0.155 %	\$618		\$618	\$12	\$630
Library	16	2.477 %	\$9,892		\$9,892	\$191	\$10,083
Health Admin	26	4.025 %	\$16,075		\$16,075	\$310	\$16,385
Senior Citizens	3	0.464 %	\$1,855		\$1,855	\$36	\$1,891
Street Maintenance	21	3.251 %	\$12,984		\$12,984	\$250	\$13,234
Stormwater Drainage	8	1.238 %	\$4,946		\$4,946	\$95	\$5,041
Sewer Operation	28	4.334 %	\$17,311		\$17,311	\$334	\$17,645
Building Permits	3	0.464 %	\$1,855		\$1,855	\$36	\$1,891
Fleet Management	9	1.393 %	\$5,564		\$5,564	\$107	\$5,671
Workers Compensation Ins	2	0.310 %	\$1,237		\$1,237	\$24	\$1,261
Fire Training	2	0.310 %	\$1,237		\$1,237	\$24	\$1,261
Public Works	35	5.418 %	\$21,639		\$21,639	\$417	\$22,056

Information Technology
Detail allocation of
Network Infrastructure

User Department	<u>Allocation Units(A)</u>	<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	12	1.858 %	\$7,419		\$7,419	\$143	\$7,562
Investigations	16	2.477 %	\$9,892		\$9,892	\$191	\$10,083
Facilities Maintenance	14	2.167 %	\$8,656		\$8,656	\$167	\$8,823
Group Medical Insurance	1	0.155 %	\$618		\$618	\$12	\$630
Water	22	3.406 %	\$13,602		\$13,602	\$262	\$13,864
Welfare	8	1.238 %	\$4,946		\$4,946	\$95	\$5,041
Sub-Conservancy District	2	0.310 %	\$1,237		\$1,237	\$24	\$1,261
Tourism Authority	5	0.774 %	\$3,091		\$3,091	\$60	\$3,151
Ambulance	23	3.560 %	\$14,220		\$14,220	\$274	\$14,494
Pulbic Guardian	3	0.464 %	\$1,855		\$1,855	\$36	\$1,891
Chartered Admin	6	0.929 %	\$3,710		\$3,710	\$72	\$3,782
Purchasing	2	0.310 %	\$1,237		\$1,237	\$24	\$1,261
Quality of Life	5	0.774 %	\$3,091		\$3,091	\$60	\$3,151
Wildland Fire Management	1	0.155 %	\$618		\$618	\$12	\$630
Recreation	3	0.464 %	\$1,855		\$1,855	\$36	\$1,891
Commissary Fund	1	0.154 %	\$618		\$618	\$11	\$629
Total	646	100.000 %	\$399,400		\$399,400	\$6,951	\$406,351

(A) Alloc basis: Full Time Equivalent (FTE) County by Department/Fund

Source: Expenditure Worksheet

Information Technology
Detail allocation of
Application 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	22,153	6.083 %	\$42,061		\$42,061	\$922	\$42,983
Fire Administration	14,757	4.052 %	\$28,018		\$28,018	\$614	\$28,632
Health Admin	6,081	1.670 %	\$11,546		\$11,546	\$253	\$11,799
Juvenile Probation	15,398	4.228 %	\$29,236		\$29,236	\$641	\$29,877
Sheriff Administration	184,589	50.685 %	\$350,471		\$350,471	\$7,683	\$358,154
Treasurer	3,564	0.979 %	\$6,767		\$6,767		\$6,767
Justice Court	25,000	6.865 %	\$47,466		\$47,466	\$1,041	\$48,507
Recorder	15,506	4.258 %	\$29,441		\$29,441		\$29,441
District Attorney	22,951	6.302 %	\$43,576		\$43,576		\$43,576
Human Resources	17,133	4.704 %	\$32,530		\$32,530		\$32,530
Clerk	15,506	4.258 %	\$29,441		\$29,441		\$29,441
Public Works	758	0.208 %	\$1,439		\$1,439	\$32	\$1,471
Juvenile Court	758	0.208 %	\$1,439		\$1,439	\$32	\$1,471
Facilities Maintenance	758	0.208 %	\$1,439		\$1,439	\$32	\$1,471
Swimming Pool	758	0.208 %	\$1,439		\$1,439	\$32	\$1,471
Community Center	1,516	0.416 %	\$2,878		\$2,878	\$63	\$2,941
Pulbic Guardian	758	0.208 %	\$1,439		\$1,439	\$32	\$1,471
City Manager	405	0.111 %	\$769		\$769		\$769
Ambulance	15,841	4.349 %	\$30,077		\$30,077	\$657	\$30,734
Total	364,190	100.000 %	\$691,472		\$691,472	\$12,034	\$703,506

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

Source: Software Maintenance/Maintenance Service Contract Activity Listing

Information Technology
Detail allocation of
Citywide Application Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	5	0.484 %	\$3,210		\$3,210		\$3,210
Clerk	5	0.484 %	\$3,210		\$3,210		\$3,210
Treasurer	6	0.581 %	\$3,851		\$3,851		\$3,851
Elections	6	0.581 %	\$3,851		\$3,851	\$72	\$3,923
Recorder	9	0.871 %	\$5,777		\$5,777		\$5,777
Assessor	8	0.774 %	\$5,135		\$5,135	\$96	\$5,231
District Attorney	28	2.711 %	\$17,974		\$17,974		\$17,974
City Manager	6	0.581 %	\$3,851		\$3,851		\$3,851
Finance	9	0.871 %	\$5,777		\$5,777		\$5,777
Human Resources	6	0.581 %	\$3,851		\$3,851		\$3,851
Purchasing	2	0.194 %	\$1,284		\$1,284	\$24	\$1,308
Planning	14	1.355 %	\$8,987		\$8,987	\$168	\$9,155
Sheriff Administration	11	1.065 %	\$7,061		\$7,061	\$132	\$7,193
Sheriff Operations	51	4.937 %	\$32,738		\$32,738	\$614	\$33,352
Sheriff General Services	11	1.065 %	\$7,061		\$7,061	\$132	\$7,193
Detention Facility	38	3.679 %	\$24,393		\$24,393	\$457	\$24,850
Dispatch	22	2.130 %	\$14,122		\$14,122	\$265	\$14,387
Trinet Grant	1	0.097 %	\$642		\$642	\$12	\$654
Fire Administration	4	0.387 %	\$2,568		\$2,568	\$48	\$2,616
Fire Operations	48	4.647 %	\$30,812		\$30,812	\$578	\$31,390
Fire Prevention	8	0.774 %	\$5,135		\$5,135	\$96	\$5,231
Fire Training	2	0.194 %	\$1,284		\$1,284	\$24	\$1,308
Juvenile Court	6	0.581 %	\$3,851		\$3,851	\$72	\$3,923
Juvenile Probation	12	1.162 %	\$7,703		\$7,703	\$144	\$7,847
Juvenile Detention	21	2.033 %	\$13,480		\$13,480	\$253	\$13,733
Justice Court	34	3.291 %	\$21,825		\$21,825	\$409	\$22,234
Alternative Sentencing	24	2.323 %	\$15,406		\$15,406	\$289	\$15,695
Parks Administration	8	0.774 %	\$5,135		\$5,135	\$96	\$5,231
Park Maintenance	16	1.549 %	\$10,271		\$10,271	\$193	\$10,464
Swimming Pool	88	8.519 %	\$56,489		\$56,489	\$1,059	\$57,548
Community Center	17	1.646 %	\$10,913		\$10,913	\$205	\$11,118
Recreation	58	5.615 %	\$37,231		\$37,231	\$698	\$37,929
Sports	62	6.002 %	\$39,799		\$39,799	\$746	\$40,545
Library	31	3.001 %	\$19,899		\$19,899	\$373	\$20,272
Health Admin	43	4.163 %	\$27,602		\$27,602	\$517	\$28,119
Senior Citizens	3	0.290 %	\$1,926		\$1,926	\$36	\$1,962
Street Maintenance	21	2.033 %	\$13,480		\$13,480	\$253	\$13,733
Stormwater Drainage	8	0.774 %	\$5,135		\$5,135	\$96	\$5,231
Sewer Operation	29	2.807 %	\$18,616		\$18,616	\$349	\$18,965
Building Permits	3	0.290 %	\$1,926		\$1,926	\$36	\$1,962
Cemetery	1	0.097 %	\$642		\$642	\$12	\$654

Information Technology
Detail allocation of
Citywide Application 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>
Fleet Management	9	0.871 %	\$5,777		\$5,777	\$108	\$5,885
Workers Compensation Ins	2	0.194 %	\$1,284		\$1,284	\$24	\$1,308
Public Works	44	4.259 %	\$28,244		\$28,244	\$529	\$28,773
Landfill Administration	12	1.162 %	\$7,703		\$7,703	\$144	\$7,847
Investigations	16	1.549 %	\$10,271		\$10,271	\$193	\$10,464
Facilities Maintenance	19	1.839 %	\$12,196		\$12,196	\$229	\$12,425
Wildland Fire Management	14	1.355 %	\$8,987		\$8,987	\$168	\$9,155
Group Medical Insurance	1	0.097 %	\$642		\$642	\$12	\$654
Water	22	2.130 %	\$14,122		\$14,122	\$265	\$14,387
Welfare	16	1.549 %	\$10,271		\$10,271	\$193	\$10,464
Sub-Conservancy District	16	1.549 %	\$10,271		\$10,271	\$193	\$10,464
Tourism Authority	10	0.968 %	\$6,419		\$6,419	\$120	\$6,539
Ambulance	33	3.195 %	\$21,183		\$21,183	\$397	\$21,580
Pulbic Guardian	4	0.387 %	\$2,568		\$2,568	\$48	\$2,616
Chartered Admin	10	0.968 %	\$6,419		\$6,419	\$120	\$6,539
Cooperative Extension	1	0.097 %	\$642		\$642	\$12	\$654
Quality of Life	9	0.871 %	\$5,777		\$5,777	\$108	\$5,885
Multi Purp Athletic Ctr	8	0.774 %	\$5,135		\$5,135	\$96	\$5,231
Commissary Fund	2	0.193 %	\$1,285		\$1,285	\$27	\$1,312
Total	1,033	100.000 %	\$663,099		\$663,099	\$11,540	\$674,639

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

Source:

Information Technology
Detail allocation of
Equipment

User Department	<u>Allocation Units(A)</u>	<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	179	1.527 %	\$225		\$225	\$7	\$232
Building Charge	4,172	35.591 %	\$5,234		\$5,234		\$5,234
City Manager	62	0.529 %	\$78		\$78		\$78
Finance	30	0.256 %	\$38		\$38		\$38
Fleet Management	136	1.160 %	\$171		\$171	\$5	\$176
Health	430	3.668 %	\$539		\$539	\$17	\$556
Human Resources	928	7.917 %	\$1,164		\$1,164		\$1,164
Carson City Transit	689	5.878 %	\$864		\$864	\$27	\$891
Public Works	2,327	19.852 %	\$2,920		\$2,920	\$91	\$3,011
Recreation	1,060	9.043 %	\$1,330		\$1,330	\$42	\$1,372
Sheriff Administration	1,249	10.655 %	\$1,567		\$1,567	\$49	\$1,616
Dispatch	135	1.152 %	\$169		\$169	\$5	\$174
Sewer Operation	17	0.145 %	\$21		\$21	\$1	\$22
Parks Administration	308	2.627 %	\$387		\$387	\$12	\$399
Total	<u>11,722</u>	<u>100.000 %</u>	<u>\$14,707</u>		<u>\$14,707</u>	<u>\$256</u>	<u>\$14,963</u>

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

Source:

Information Technology
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Help Desk</u>	<u>Network Infrastructure</u>	<u>Application Support</u>	<u>Citywide Application Support</u>	<u>Equipment</u>
Building Charge	\$5,234					\$5,234
Board of Supervisors	\$10,324	\$4,023	\$3,091		\$3,210	
Clerk	\$36,920	\$2,414	\$1,855	\$29,441	\$3,210	
Recorder	\$45,178	\$5,632	\$4,328	\$29,441	\$5,777	
Treasurer	\$17,732	\$4,023	\$3,091	\$6,767	\$3,851	
District Attorney	\$94,274	\$18,504	\$14,220	\$43,576	\$17,974	
City Manager	\$13,235	\$4,827	\$3,710	\$769	\$3,851	\$78
Finance	\$18,620	\$7,241	\$5,564		\$5,777	\$38
Human Resources	\$44,659	\$4,023	\$3,091	\$32,530	\$3,851	\$1,164
Purchasing	\$4,209	\$1,640	\$1,261		\$1,308	
Dispatch	\$42,116	\$15,581	\$11,974		\$14,387	\$174
Public Works	\$84,013	\$28,702	\$22,056	\$1,471	\$28,773	\$3,011
Facilities Maintenance	\$34,200	\$11,481	\$8,823	\$1,471	\$12,425	
Elections	\$6,824	\$1,640	\$1,261		\$3,923	
Pulbic Guardian	\$8,439	\$2,461	\$1,891	\$1,471	\$2,616	
Assessor	\$60,047	\$6,560	\$5,041	\$42,983	\$5,231	\$232
Welfare	\$22,065	\$6,560	\$5,041		\$10,464	
Planning	\$26,557	\$9,840	\$7,562		\$9,155	
Chartered Admin	\$15,241	\$4,920	\$3,782		\$6,539	
Sheriff Administration	\$372,764	\$3,280	\$2,521	\$358,154	\$7,193	\$1,616
Investigations	\$33,668	\$13,121	\$10,083		\$10,464	
Sheriff Operations	\$107,315	\$41,823	\$32,140		\$33,352	
Sheriff General Services	\$17,345	\$5,741	\$4,411		\$7,193	
Detention Facility	\$78,509	\$30,342	\$23,317		\$24,850	
Trinet Grant	\$2,105	\$821	\$630		\$654	
Fire Administration	\$35,600	\$2,461	\$1,891	\$28,632	\$2,616	
Fire Operations	\$101,002	\$39,363	\$30,249		\$31,390	
Fire Prevention	\$11,032	\$3,280	\$2,521		\$5,231	
Fire Training	\$4,209	\$1,640	\$1,261		\$1,308	
Wildland Fire Management	\$10,606	\$821	\$630		\$9,155	
Juvenile Court	\$12,646	\$4,101	\$3,151	\$1,471	\$3,923	
Juvenile Probation	\$55,126	\$9,840	\$7,562	\$29,877	\$7,847	
Juvenile Detention	\$44,188	\$17,221	\$13,234		\$13,733	
Justice Court	\$120,048	\$27,881	\$21,426	\$48,507	\$22,234	
Alternative Sentencing	\$28,747	\$7,381	\$5,671		\$15,695	
Parks Administration	\$17,231	\$6,560	\$5,041		\$5,231	\$399
Park Maintenance	\$32,218	\$12,301	\$9,453		\$10,464	
Multi Purp Athletic Ctr	\$5,231				\$5,231	
Swimming Pool	\$63,371	\$2,461	\$1,891	\$1,471	\$57,548	
Community Center	\$16,960	\$1,640	\$1,261	\$2,941	\$11,118	

Carson City, Nevada - Full Cost Allocation

Information Technology
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Help Desk</u>	<u>Network Infrastructure</u>	<u>Application Support</u>	<u>Citywide Application Support</u>	<u>Equipment</u>
Recreation	\$43,653	\$2,461	\$1,891		\$37,929	\$1,372
Sports	\$41,996	\$821	\$630		\$40,545	
Library	\$43,476	\$13,121	\$10,083		\$20,272	
Health Admin	\$77,624	\$21,321	\$16,385	\$11,799	\$28,119	
Landfill Administration	\$25,249	\$9,840	\$7,562		\$7,847	
Health	\$556					\$556
Cooperative Extension	\$654				\$654	
Senior Citizens	\$6,314	\$2,461	\$1,891		\$1,962	
Carson City Transit	\$891					\$891
Quality of Life	\$13,137	\$4,101	\$3,151		\$5,885	
Street Maintenance	\$44,188	\$17,221	\$13,234		\$13,733	
Commissary Fund	\$2,754	\$813	\$629		\$1,312	
Ambulance	\$85,669	\$18,861	\$14,494	\$30,734	\$21,580	
Stormwater Drainage	\$16,832	\$6,560	\$5,041		\$5,231	
Sewer Operation	\$59,593	\$22,961	\$17,645		\$18,965	\$22
Water	\$46,292	\$18,041	\$13,864		\$14,387	
Building Permits	\$6,314	\$2,461	\$1,891		\$1,962	
Cemetery	\$654				\$654	
Fleet Management	\$19,113	\$7,381	\$5,671		\$5,885	\$176
Group Medical Insurance	\$2,105	\$821	\$630		\$654	
Workers Compensation Ins	\$4,209	\$1,640	\$1,261		\$1,308	
Tourism Authority	\$13,791	\$4,101	\$3,151		\$6,539	
Sub-Conservancy District	\$13,365	\$1,640	\$1,261		\$10,464	
Total	\$2,328,237	\$528,778	\$406,351	\$703,506	\$674,639	\$14,963

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>
	\$300,712			\$300,712
Allocated additions:				
1010100 - Board of Supervisors	\$697	\$947	\$1,644	
1010600 - City Manager	\$2,524	\$188	\$2,712	
1010701 - Finance	\$2,467	\$154	\$2,621	
1010705 - Human Resources	\$1,604	\$237	\$1,841	
1010720 - Purchasing		\$267	\$267	
1010800 - Internal Auditor		\$306	\$306	
Total allocated additions:	<u>\$7,292</u>	<u>\$2,099</u>	<u>\$9,391</u>	<u>\$9,391</u>
Total to be allocated	<u>\$308,004</u>	<u>\$2,099</u>		<u>\$310,103</u>

Carson City, Nevada - Full Cost Allocation

Geographic Information Systems
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Department Support</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$9,876		\$9,876
FRINGE BENEFITS	\$251		\$251
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$290,585		\$290,585
Departmental Expenditures	\$300,712		\$300,712
Additions: 1st			
Other	\$7,292	\$7,292	
Functional Cost	\$308,004	\$7,292	\$300,712
Reallocate Admin		(\$7,292)	\$7,292
Allocable Costs	\$308,004		\$308,004
1st Allocation	\$308,004		\$308,004
Additions: 2nd			
Other	\$2,099	\$2,099	
Functional Cost	\$2,099	\$2,099	
Reallocate Admin		(\$2,099)	\$2,099
Allocable Costs	\$2,099		\$2,099
2nd Allocation	\$2,099		\$2,099
Total allocated	\$310,103		\$310,103

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 %	\$33,880		\$33,880	\$231	\$34,111
Quality of Life	11	11.000 %	\$33,880		\$33,880	\$231	\$34,111
Water	5	5.000 %	\$15,400		\$15,400	\$105	\$15,505
Sewer Operation	8	8.000 %	\$24,640		\$24,640	\$168	\$24,808
Stormwater Drainage	5	5.000 %	\$15,400		\$15,400	\$105	\$15,505
Dispatch	15	15.000 %	\$46,201		\$46,201	\$315	\$46,516
All Other	35	35.000 %	\$107,801		\$107,801	\$735	\$108,536
Investigations	10	10.000 %	\$30,802		\$30,802	\$209	\$31,011
Total	<u>100</u>	<u>100.000 %</u>	<u>\$308,004</u>		<u>\$308,004</u>	<u>\$2,099</u>	<u>\$310,103</u>

(A) Alloc basis: Support By Department/Fund

Source:

Carson City, Nevada - Full Cost Allocation

Geographic Information Systems
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Department Support</u>
Dispatch	\$46,516	\$46,516
Assessor	\$34,111	\$34,111
Investigations	\$31,011	\$31,011
Quality of Life	\$34,111	\$34,111
Stormwater Drainage	\$15,505	\$15,505
Sewer Operation	\$24,808	\$24,808
Water	\$15,505	\$15,505
All Other	\$108,536	\$108,536
Total	<u>\$310,103</u>	<u>\$310,103</u>

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>
	\$142,215			\$142,215
Allocated additions:				
1010100 - Board of Supervisors	\$329	\$448	\$777	
1010500 - District Attorney	\$10,795	\$807	\$11,602	
1010600 - City Manager	\$1,194	\$89	\$1,283	
1010701 - Finance	\$17,716	\$2,600	\$20,316	
1010705 - Human Resources	\$2,458	\$345	\$2,803	
1010710 - Information Technology	\$4,130	\$79	\$4,209	
1010800 - Internal Auditor		\$145	\$145	
Total allocated additions:	<u>\$36,622</u>	<u>\$4,513</u>	<u>\$41,135</u>	<u>\$41,135</u>
Total to be allocated	<u>\$178,837</u>	<u>\$4,513</u>		<u>\$183,350</u>

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

	<u>Total</u>	<u>General & Admin</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>	<u>Mail</u>
<u>Wages & Benefits</u>					
SALARIES & WAGES	\$90,822		\$15,603	\$62,395	\$12,824
FRINGE BENEFITS	\$29,578		\$5,082	\$20,320	\$4,176
<u>Other Expense and Cost</u>					
SERVICES & SUPPLIES	\$21,815		\$3,748	\$14,987	\$3,080
Departmental Expenditures	\$142,215		\$24,433	\$97,702	\$20,080
Additions: 1st					
Other	\$36,622	\$36,622			
Functional Cost	\$178,837	\$36,622	\$24,433	\$97,702	\$20,080
Reallocate Admin		(\$36,622)	\$6,292	\$25,159	\$5,171
Allocable Costs	\$178,837		\$30,725	\$122,861	\$25,251
1st Allocation	\$178,837		\$30,725	\$122,861	\$25,251
Additions: 2nd					
Other	\$4,513	\$4,513			
Functional Cost	\$4,513	\$4,513			
Reallocate Admin		(\$4,513)	\$775	\$3,100	\$638
Allocable Costs	\$4,513		\$775	\$3,100	\$638
2nd Allocation	\$4,513		\$775	\$3,100	\$638
Total allocated	\$183,350		\$31,500	\$125,961	\$25,889

Carson City, Nevada - Full Cost Allocation

Purchasing
Detail allocation of
General Purchasing

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	5,955	0.018 %	\$5		\$5		\$5
Clerk	18,465	0.055 %	\$17		\$17		\$17
Recorder	29,715	0.089 %	\$27		\$27		\$27
Public Safety Complex	200,803	0.601 %	\$185		\$185		\$185
Elections	56,526	0.169 %	\$52		\$52	\$1	\$53
Assessor	144,187	0.431 %	\$133		\$133	\$4	\$137
District Attorney	111,641	0.334 %	\$103		\$103		\$103
City Manager	81,439	0.244 %	\$75		\$75		\$75
Central Services	729,658	2.183 %	\$671		\$671	\$18	\$689
Finance	79,461	0.238 %	\$73		\$73		\$73
Human Resources	20,487	0.061 %	\$19		\$19		\$19
Information Technology	1,001,626	2.997 %	\$921		\$921		\$921
Geographic Information Systems	290,585	0.870 %	\$267		\$267		\$267
City Hall	79,214	0.237 %	\$73		\$73	\$2	\$75
Welfare	211,294	0.632 %	\$194		\$194	\$5	\$199
Planning	53,837	0.161 %	\$49		\$49	\$1	\$50
Sheriff Administration	620,093	1.856 %	\$570		\$570	\$15	\$585
Sheriff Operations	388,336	1.162 %	\$357		\$357	\$10	\$367
Sheriff General Services	46,352	0.139 %	\$43		\$43	\$1	\$44
Detention Facility	467,559	1.399 %	\$430		\$430	\$11	\$441
Dispatch	138,336	0.414 %	\$127		\$127	\$3	\$130
Trinet Grant	5,182	0.016 %	\$5		\$5		\$5
Fire Administration	42,840	0.128 %	\$39		\$39	\$1	\$40
Fire Operations	501,431	1.500 %	\$461		\$461	\$12	\$473
Fire Training	124,238	0.372 %	\$114		\$114	\$3	\$117
Juvenile Court	52,711	0.158 %	\$48		\$48	\$1	\$49
Juvenile Probation	138,027	0.413 %	\$127		\$127	\$3	\$130
Juvenile Detention	100,806	0.302 %	\$93		\$93	\$2	\$95
Justice Court	768,217	2.299 %	\$706		\$706	\$19	\$725
Alternative Sentencing	156,966	0.470 %	\$144		\$144	\$4	\$148
Parks Administration	66,493	0.199 %	\$61		\$61	\$2	\$63
Park Maintenance	347,579	1.040 %	\$320		\$320	\$9	\$329
Grants, Gifts, Donations	18,760	0.056 %	\$17		\$17		\$17
Swimming Pool	183,009	0.548 %	\$168		\$168	\$5	\$173
Community Center	123,146	0.368 %	\$113		\$113	\$3	\$116
Recreation	56,255	0.168 %	\$52		\$52	\$1	\$53
Sports	168,867	0.505 %	\$155		\$155	\$4	\$159
Library	411,566	1.232 %	\$378		\$378	\$10	\$388
Health Admin	135,878	0.407 %	\$125		\$125	\$3	\$128
Animal Services	704,070	2.107 %	\$647		\$647	\$17	\$664
Supplemental Indigent	1,050,632	3.144 %	\$966		\$966	\$26	\$992

Carson City, Nevada - Full Cost Allocation

Purchasing
Detail allocation of
General Purchasing

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Senior Citizens	93,173	0.279 %	\$86		\$86	\$2	\$88
Carson City Transit	1,004,764	3.007 %	\$924		\$924	\$25	\$949
Library Gift	74,465	0.223 %	\$68		\$68	\$2	\$70
Administrative Assessment	70,429	0.211 %	\$65		\$65	\$2	\$67
Traffic/Transportation	3,375	0.010 %	\$3		\$3		\$3
Regional Transportation	339,517	1.016 %	\$312		\$312	\$8	\$320
Street Maintenance	1,580,498	4.729 %	\$1,453		\$1,453	\$39	\$1,492
Commissary Fund	128,052	0.383 %	\$118		\$118	\$3	\$121
Ambulance	581,077	1.739 %	\$534		\$534	\$14	\$548
Stormwater Drainage	117,502	0.352 %	\$108		\$108	\$3	\$111
Sewer Operation	1,979,303	5.923 %	\$1,820		\$1,820	\$49	\$1,869
Water	3,768,450	11.277 %	\$3,465		\$3,465	\$93	\$3,558
Building Permits	697,687	2.088 %	\$641		\$641	\$17	\$658
Cemetery	20,285	0.061 %	\$19		\$19		\$19
Fleet Management	649,934	1.945 %	\$598		\$598	\$16	\$614
Group Medical Insurance	1,315,092	3.935 %	\$1,209		\$1,209	\$32	\$1,241
Workers Compensation Ins	798,315	2.389 %	\$734		\$734	\$20	\$754
Insurance Fund	2,236,885	6.694 %	\$2,057		\$2,057	\$55	\$2,112
Redevelopment	83,695	0.250 %	\$77		\$77	\$2	\$79
Redevelopment Revolving	228,409	0.683 %	\$210		\$210	\$6	\$216
Tricounty Railway	87,210	0.261 %	\$80		\$80	\$2	\$82
Grant Fund	806,773	2.414 %	\$742		\$742	\$20	\$762
Emergency Management	19,650	0.059 %	\$18		\$18		\$18
Public Works	70,506	0.211 %	\$65		\$65	\$2	\$67
Quality of Life	335,084	1.003 %	\$308		\$308	\$8	\$316
Business License	8,854	0.026 %	\$8		\$8		\$8
Landfill Administration	964,011	2.885 %	\$886		\$886	\$24	\$910
Medical	432	0.001 %					
Environmental Health	24,121	0.072 %	\$22		\$22	\$1	\$23
Investigations	293,807	0.879 %	\$270		\$270	\$7	\$277
Justice Court	322,394	0.965 %	\$296		\$296	\$8	\$304
Northgate	29,892	0.089 %	\$27		\$27	\$1	\$28
Capital Projects	982,791	2.941 %	\$904		\$904	\$24	\$928
911 Surcharge	295,687	0.885 %	\$272		\$272	\$7	\$279
Public Defender	1,567,375	4.690 %	\$1,441		\$1,441	\$39	\$1,480
Wildland Fire Management	140,341	0.420 %	\$129		\$129	\$3	\$132
Tourism Authority	819,130	2.451 %	\$753		\$753	\$20	\$773
Facilities Maintenance	325,093	0.973 %	\$299		\$299	\$8	\$307
Controller Trust Fund	40,821	0.122 %	\$38		\$38	\$1	\$39
Treasurer	65,464	0.196 %	\$60		\$60		\$60
V&T Spec. Infrastructure	208	0.001 %					

Carson City, Nevada - Full Cost Allocation

Purchasing
Detail allocation of
General Purchasing

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Pulbic Guardian	6,996	0.021 %	\$6		\$6		\$6
Infrastructure Tax	34,732	0.104 %	\$32		\$32	\$1	\$33
Multi Purp Athletic Ctr	48,259	0.144 %	\$44		\$44	\$1	\$45
SART	909	0.003 %	\$1		\$1		\$1
Youth Sports Assoc	41,982	0.126 %	\$39		\$39	\$1	\$40
Fire Prevention	32,270	0.097 %	\$30		\$30	\$1	\$31
Internal Auditor	90,070	0.270 %	\$83		\$83	\$2	\$85
Court Fees/Assessments	15,829	0.047 %	\$15		\$15		\$15
Health	11,226	0.034 %	\$10		\$10		\$10
Cooperative Extension	155,324	0.465 %	\$143		\$143	\$4	\$147
Downtown NID	52,599	0.157 %	\$48		\$48	\$6	\$54
Business Incubator	10,679	0.032 %	\$10		\$10		\$10
Landscape Maintenance	7,258	0.022 %	\$7		\$7		\$7
Arts & Culture Fund	7,651	0.018 %	\$8		\$8		\$8
Total	<u>33,418,577</u>	<u>100.000 %</u>	<u>\$30,725</u>		<u>\$30,725</u>	<u>\$775</u>	<u>\$31,500</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>
Regional Transportation	1,889,130	8.256 %	\$10,144		\$10,144	\$257	\$10,401
Quality of Life	550,651	2.407 %	\$2,957		\$2,957	\$75	\$3,032
Street Maintenance	122,472	0.535 %	\$658		\$658	\$17	\$675
Grant Fund	74,149	0.324 %	\$398		\$398	\$10	\$408
Water	106,921	0.467 %	\$574		\$574	\$15	\$589
Stormwater Drainage	91,250	0.399 %	\$490		\$490	\$12	\$502
Insurance Fund	99,191	0.434 %	\$533		\$533	\$13	\$546
Infrastructure Tax	424,431	1.855 %	\$2,279		\$2,279	\$58	\$2,337
Carson City Transit	106,851	0.467 %	\$574		\$574	\$15	\$589
Fire Operations	10,264	0.045 %	\$55		\$55	\$1	\$56
Capital Projects	3,187,149	13.929 %	\$17,114		\$17,114	\$434	\$17,548
All Other	4,827,588	21.099 %	\$25,922		\$25,922	\$657	\$26,579
Sewer Operation	9,510,645	41.566 %	\$51,068		\$51,068	\$1,294	\$52,362
Assessor	797,769	3.487 %	\$4,284		\$4,284	\$109	\$4,393
City Manager	95,885	0.419 %	\$515		\$515		\$515
Wildland Fire Management	13,466	0.059 %	\$72		\$72	\$2	\$74
Library	30,650	0.134 %	\$165		\$165	\$4	\$169
Justice Court	110,000	0.481 %	\$591		\$591	\$15	\$606
Alternative Sentencing	64,000	0.280 %	\$344		\$344	\$9	\$353
Justice Court	288,160	1.259 %	\$1,547		\$1,547	\$39	\$1,586
Parks Administration	3,080	0.013 %	\$17		\$17		\$17
Multi Purp Athletic Ctr	7,922	0.035 %	\$43		\$43	\$1	\$44
Landfill Administration	328,375	1.435 %	\$1,763		\$1,763	\$45	\$1,808
Traffic/Transportation	66,790	0.292 %	\$359		\$359	\$9	\$368
Fleet Management	74,042	0.323 %	\$395		\$395	\$9	\$404
Total	<u>22,880,831</u>	<u>100.000 %</u>	<u>\$122,861</u>		<u>\$122,861</u>	<u>\$3,100</u>	<u>\$125,961</u>

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

Source: Purchasing

Purchasing
Detail allocation of
Mail

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	5	0.762 %	\$192		\$192		\$192
Clerk	3	0.457 %	\$115		\$115		\$115
Treasurer	5	0.762 %	\$192		\$192		\$192
Elections	2	0.305 %	\$77		\$77	\$2	\$79
Recorder	7	1.067 %	\$269		\$269		\$269
Assessor	8	1.220 %	\$308		\$308	\$9	\$317
District Attorney	23	3.506 %	\$885		\$885		\$885
City Manager	6	0.915 %	\$231		\$231		\$231
Finance	9	1.372 %	\$346		\$346		\$346
Human Resources	5	0.762 %	\$192		\$192		\$192
Information Technology	12	1.829 %	\$462		\$462		\$462
Planning	12	1.829 %	\$462		\$462	\$13	\$475
Sheriff Administration	4	0.610 %	\$154		\$154	\$4	\$158
Sheriff Operations	51	7.774 %	\$1,963		\$1,963	\$56	\$2,019
Sheriff General Services	7	1.067 %	\$269		\$269	\$8	\$277
Detention Facility	37	5.640 %	\$1,424		\$1,424	\$41	\$1,465
Dispatch	19	2.896 %	\$731		\$731	\$21	\$752
Trinet Grant	1	0.152 %	\$38		\$38	\$1	\$39
Fire Administration	3	0.457 %	\$115		\$115	\$3	\$118
Fire Operations	48	7.317 %	\$1,848		\$1,848	\$53	\$1,901
Fire Prevention	4	0.610 %	\$154		\$154	\$4	\$158
Juvenile Court	5	0.762 %	\$192		\$192	\$5	\$197
Juvenile Probation	12	1.829 %	\$462		\$462	\$13	\$475
Juvenile Detention	21	3.201 %	\$808		\$808	\$23	\$831
Justice Court	34	5.183 %	\$1,309		\$1,309	\$37	\$1,346
Alternative Sentencing	9	1.372 %	\$346		\$346	\$10	\$356
Parks Administration	8	1.220 %	\$308		\$308	\$9	\$317
Park Maintenance	15	2.287 %	\$577		\$577	\$16	\$593
Swimming Pool	3	0.457 %	\$115		\$115	\$3	\$118
Community Center	2	0.305 %	\$77		\$77	\$2	\$79
Sports	1	0.152 %	\$38		\$38	\$1	\$39
Library	16	2.439 %	\$616		\$616	\$18	\$634
Health Admin	26	3.963 %	\$1,001		\$1,001	\$29	\$1,030
Senior Citizens	3	0.457 %	\$115		\$115	\$3	\$118
Street Maintenance	21	3.201 %	\$808		\$808	\$23	\$831
Stormwater Drainage	8	1.220 %	\$308		\$308	\$9	\$317
Sewer Operation	28	4.268 %	\$1,078		\$1,078	\$31	\$1,109
Building Permits	3	0.457 %	\$115		\$115	\$3	\$118
Fleet Management	9	1.372 %	\$346		\$346	\$10	\$356
Workers Compensation Ins	2	0.305 %	\$77		\$77	\$2	\$79
Fire Training	2	0.305 %	\$77		\$77	\$2	\$79

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>
Public Works	35	5.335 %	\$1,347		\$1,347	\$38	\$1,385
Landfill Administration	12	1.829 %	\$462		\$462	\$13	\$475
Investigations	16	2.439 %	\$616		\$616	\$18	\$634
Facilities Maintenance	14	2.134 %	\$539		\$539	\$15	\$554
Group Medical Insurance	1	0.152 %	\$38		\$38	\$1	\$39
Water	22	3.354 %	\$847		\$847	\$24	\$871
Welfare	8	1.220 %	\$308		\$308	\$9	\$317
Sub-Conservancy District	2	0.305 %	\$77		\$77	\$2	\$79
Tourism Authority	5	0.762 %	\$192		\$192	\$5	\$197
Ambulance	23	3.506 %	\$885		\$885	\$25	\$910
Pulbic Guardian	3	0.457 %	\$115		\$115	\$3	\$118
Chartered Admin	6	0.915 %	\$231		\$231	\$7	\$238
Quality of Life	5	0.762 %	\$192		\$192	\$5	\$197
Wildland Fire Management	1	0.152 %	\$38		\$38	\$1	\$39
Recreation	3	0.457 %	\$115		\$115	\$3	\$118
Commissary Fund	1	0.157 %	\$49		\$49	\$5	\$54
Total	<u>656</u>	<u>100.000 %</u>	<u>\$25,251</u>		<u>\$25,251</u>	<u>\$638</u>	<u>\$25,889</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	\$197	\$5		\$192
Clerk	\$132	\$17		\$115
Recorder	\$296	\$27		\$269
Public Safety Complex	\$185	\$185		
Treasurer	\$252	\$60		\$192
District Attorney	\$988	\$103		\$885
City Manager	\$821	\$75	\$515	\$231
Finance	\$419	\$73		\$346
Human Resources	\$211	\$19		\$192
Information Technology	\$1,383	\$921		\$462
Geographic Information Systems	\$267	\$267		
City Hall	\$75	\$75		
Internal Auditor	\$85	\$85		
Dispatch	\$882	\$130		\$752
Public Works	\$1,452	\$67		\$1,385
Facilities Maintenance	\$861	\$307		\$554
Elections	\$132	\$53		\$79
Pulbic Guardian	\$124	\$6		\$118
Assessor	\$4,847	\$137	\$4,393	\$317
Public Defender	\$1,480	\$1,480		
Central Services	\$689	\$689		
Northgate	\$28	\$28		
Welfare	\$516	\$199		\$317
SART	\$1	\$1		
Planning	\$525	\$50		\$475
Business License	\$8	\$8		
Chartered Admin	\$238			\$238
Sheriff Administration	\$743	\$585		\$158
Investigations	\$911	\$277		\$634
Sheriff Operations	\$2,386	\$367		\$2,019
Sheriff General Services	\$321	\$44		\$277
Detention Facility	\$1,906	\$441		\$1,465
Trinet Grant	\$44	\$5		\$39
Fire Administration	\$158	\$40		\$118
Fire Operations	\$2,430	\$473	\$56	\$1,901
Fire Prevention	\$189	\$31		\$158
Fire Training	\$196	\$117		\$79
Emergency Management	\$18	\$18		
Wildland Fire Management	\$245	\$132	\$74	\$39
Juvenile Court	\$246	\$49		\$197
Court Fees/Assessments	\$15	\$15		

Purchasing
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>	<u>Mail</u>
Juvenile Probation	\$605	\$130		\$475
Juvenile Detention	\$926	\$95		\$831
Justice Court	\$2,677	\$725	\$606	\$1,346
Alternative Sentencing	\$857	\$148	\$353	\$356
Justice Court	\$1,890	\$304	\$1,586	
Parks Administration	\$397	\$63	\$17	\$317
Park Maintenance	\$922	\$329		\$593
Grants, Gifts, Donations	\$17	\$17		
Youth Sports Assoc	\$40	\$40		
Multi Purp Athletic Ctr	\$89	\$45	\$44	
Swimming Pool	\$291	\$173		\$118
Community Center	\$195	\$116		\$79
Recreation	\$171	\$53		\$118
Sports	\$198	\$159		\$39
Library	\$1,191	\$388	\$169	\$634
Health Admin	\$1,158	\$128		\$1,030
Landfill Administration	\$3,193	\$910	\$1,808	\$475
Medical				
Environmental Health	\$23	\$23		
Health	\$10	\$10		
Animal Services	\$664	\$664		
Cooperative Extension	\$147	\$147		
Supplemental Indigent	\$992	\$992		
Capital Projects	\$18,476	\$928	\$17,548	
Senior Citizens	\$206	\$88		\$118
Carson City Transit	\$1,538	\$949	\$589	
Library Gift	\$70	\$70		
Business Incubator	\$10	\$10		
Landscape Maintenance	\$7	\$7		
Administrative Assessment	\$67	\$67		
Traffic/Transportation	\$371	\$3	\$368	
Regional Transportation	\$10,721	\$320	\$10,401	
V&T Spec. Infrastructure				
Quality of Life	\$3,545	\$316	\$3,032	\$197
Street Maintenance	\$2,998	\$1,492	\$675	\$831
Infrastructure Tax	\$2,370	\$33	\$2,337	
Grant Fund	\$1,170	\$762	\$408	
Commissary Fund	\$175	\$121		\$54
911 Surcharge	\$279	\$279		
Arts & Culture Fund	\$8	\$8		
Ambulance	\$1,458	\$548		\$910

Carson City, Nevada - Full Cost Allocation

Purchasing
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>	<u>Mail</u>
Stormwater Drainage	\$930	\$111	\$502	\$317
Sewer Operation	\$55,340	\$1,869	\$52,362	\$1,109
Water	\$5,018	\$3,558	\$589	\$871
Building Permits	\$776	\$658		\$118
Cemetery	\$19	\$19		
Fleet Management	\$1,374	\$614	\$404	\$356
Group Medical Insurance	\$1,280	\$1,241		\$39
Workers Compensation Ins	\$833	\$754		\$79
Insurance Fund	\$2,658	\$2,112	\$546	
Redevelopment	\$79	\$79		
Redevelopment Revolving	\$216	\$216		
Tourism Authority	\$970	\$773		\$197
Tricounty Railway	\$82	\$82		
Sub-Conservancy District	\$79			\$79
Downtown NID	\$54	\$54		
Controller Trust Fund	\$39	\$39		
All Other	\$26,579		\$26,579	
Total	\$183,350	\$31,500	\$125,961	\$25,889

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>
	\$79,214			\$79,214
Allocated additions:				
1010100 - Board of Supervisors	\$184	\$249	\$433	
1010600 - City Manager	\$665	\$49	\$714	
1010701 - Finance	\$662	\$41	\$703	
1010720 - Purchasing	\$73	\$2	\$75	
1010800 - Internal Auditor		\$81	\$81	
Total allocated additions:	<u>\$1,584</u>	<u>\$422</u>	<u>\$2,006</u>	<u>\$2,006</u>
Total to be allocated	<u>\$80,798</u>	<u>\$422</u>		<u>\$81,220</u>

Carson City, Nevada - Full Cost Allocation

City Hall
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Utilities</u>	<u>Common Costs</u>
<u>Other Expense and Cost</u>				
SALARIES & WAGES				
FRINGE BENEFITS				
<u>Other Expense and Cost</u>				
OFFICE SUPPLIES	\$50,380			\$50,380
POWER	\$21,923		\$21,923	
HEATING	\$6,911		\$6,911	
Departmental Expenditures	\$79,214		\$28,834	\$50,380
Additions: 1st				
Other	\$1,584	\$1,584		
Functional Cost	\$80,798	\$1,584	\$28,834	\$50,380
Reallocate Admin		(\$1,584)	\$577	\$1,007
Allocable Costs	\$80,798		\$29,411	\$51,387
1st Allocation	\$80,798		\$29,411	\$51,387
Additions: 2nd				
Other	\$422	\$422		
Functional Cost	\$422	\$422		
Reallocate Admin		(\$422)	\$154	\$268
Allocable Costs	\$422		\$154	\$268
2nd Allocation	\$422		\$154	\$268
Total allocated	\$81,220		\$29,565	\$51,655

Carson City, Nevada - Full Cost Allocation

City Hall
Detail allocation of
Utilities

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	701	4.779 %	\$1,406		\$1,406		\$1,406
Treasurer	1,882	12.831 %	\$3,774		\$3,774		\$3,774
Assessor	1,412	9.626 %	\$2,831		\$2,831	\$100	\$2,931
City Manager	3,279	22.355 %	\$6,575		\$6,575		\$6,575
Finance	1,548	10.554 %	\$3,104		\$3,104		\$3,104
Human Resources	3,052	20.807 %	\$6,120		\$6,120		\$6,120
Information Technology	2,027	13.819 %	\$4,064		\$4,064		\$4,064
Internal Auditor	142	0.968 %	\$285		\$285	\$10	\$295
Group Medical Insurance	164	1.118 %	\$329		\$329	\$12	\$341
Workers Compensation Ins	461	3.143 %	\$923		\$923	\$32	\$955
Total	<u>14,668</u>	<u>100.000 %</u>	<u>\$29,411</u>		<u>\$29,411</u>	<u>\$154</u>	<u>\$29,565</u>

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

Source: Facilities Maintenance

City Hall
Detail allocation of
Common Costs

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	5	8.333 %	\$4,282		\$4,282		\$4,282
Treasurer	5	8.333 %	\$4,282		\$4,282		\$4,282
Assessor	8	13.333 %	\$6,852		\$6,852	\$119	\$6,971
City Manager	6	10.000 %	\$5,139		\$5,139		\$5,139
Finance	9	15.000 %	\$7,708		\$7,708		\$7,708
Human Resources	5	8.333 %	\$4,282		\$4,282		\$4,282
Information Technology	12	20.000 %	\$10,277		\$10,277		\$10,277
Workers Compensation Ins	2	3.333 %	\$1,713		\$1,713	\$30	\$1,743
Welfare	8	13.335 %	\$6,852		\$6,852	\$119	\$6,971
Total	<u>60</u>	<u>100.000 %</u>	<u>\$51,387</u>		<u>\$51,387</u>	<u>\$268</u>	<u>\$51,655</u>

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

Source: Human Resources

City Hall
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Utilities</u>	<u>Common Costs</u>
Board of Supervisors	\$5,688	\$1,406	\$4,282
Treasurer	\$8,056	\$3,774	\$4,282
City Manager	\$11,714	\$6,575	\$5,139
Finance	\$10,812	\$3,104	\$7,708
Human Resources	\$10,402	\$6,120	\$4,282
Information Technology	\$14,341	\$4,064	\$10,277
Internal Auditor	\$295	\$295	
Assessor	\$9,902	\$2,931	\$6,971
Welfare	\$6,971		\$6,971
Group Medical Insurance	\$341	\$341	
Workers Compensation Ins	\$2,698	\$955	\$1,743
Total	<u>\$81,220</u>	<u>\$29,565</u>	<u>\$51,655</u>

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>
	\$90,070			\$90,070
Allocated additions:				
1 - Building Charge	\$504		\$504	
1010100 - Board of Supervisors	\$209	\$284	\$493	
1010212 - Clerk	\$12,208	\$6,852	\$19,060	
1010600 - City Manager	\$756	\$56	\$812	
1010701 - Finance	\$754	\$46	\$800	
1010720 - Purchasing	\$83	\$2	\$85	
1010730 - City Hall	\$285	\$10	\$295	
1015034 - Facilities Maintenance		\$817	\$817	
Total allocated additions:	\$14,799	\$8,067	\$22,866	\$22,866
Total to be allocated	<u>\$104,869</u>	<u>\$8,067</u>		<u>\$112,936</u>

Internal Auditor
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Internal Audit</u>
<u>Other Expense and Cost</u>			
SALARIES & WAGES			
FRINGE BENEFITS			
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$90,070		\$90,070
Departmental Expenditures	\$90,070		\$90,070
 Additions: 1st			
Other	\$14,799	\$14,799	
Functional Cost	\$104,869	\$14,799	\$90,070
Reallocate Admin		(\$14,799)	\$14,799
Allocable Costs	\$104,869		\$104,869
1st Allocation	\$104,869		\$104,869
 Additions: 2nd			
Other	\$8,067	\$8,067	
Functional Cost	\$8,067	\$8,067	
Reallocate Admin		(\$8,067)	\$8,067
Allocable Costs	\$8,067		\$8,067
2nd Allocation	\$8,067		\$8,067
 Total allocated	\$112,936		\$112,936

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	235,851	0.229 %	\$240		\$240		\$240
Clerk	290,292	0.282 %	\$295		\$295		\$295
Recorder	551,962	0.536 %	\$562		\$562		\$562
Public Safety Complex	200,803	0.195 %	\$204		\$204		\$204
Elections	237,026	0.230 %	\$241		\$241	\$20	\$261
Treasurer	559,777	0.543 %	\$570		\$570		\$570
Assessor	882,939	0.857 %	\$899		\$899	\$76	\$975
District Attorney	2,579,750	2.504 %	\$2,626		\$2,626		\$2,626
City Manager	724,397	0.703 %	\$737		\$737		\$737
Public Defender	1,567,375	1.521 %	\$1,595		\$1,595	\$134	\$1,729
Central Services	729,658	0.708 %	\$743		\$743	\$62	\$805
Finance	693,239	0.673 %	\$706		\$706		\$706
Human Resources	313,843	0.305 %	\$319		\$319		\$319
Information Technology	2,163,242	2.100 %	\$2,202		\$2,202		\$2,202
Geographic Information Systems	300,712	0.292 %	\$306		\$306		\$306
Purchasing	142,215	0.138 %	\$145		\$145		\$145
City Hall	79,214	0.077 %	\$81		\$81		\$81
Welfare	404,787	0.393 %	\$412		\$412	\$35	\$447
Planning	652,057	0.633 %	\$664		\$664	\$56	\$720
Business License	102,974	0.100 %	\$105		\$105	\$9	\$114
Sheriff Administration	1,201,587	1.166 %	\$1,223		\$1,223	\$103	\$1,326
Sheriff Operations	6,800,499	6.601 %	\$6,922		\$6,922	\$582	\$7,504
Sheriff General Services	606,451	0.589 %	\$617		\$617	\$52	\$669
Detention Facility	4,404,967	4.275 %	\$4,484		\$4,484	\$377	\$4,861
Dispatch	1,904,057	1.848 %	\$1,938		\$1,938	\$163	\$2,101
Trinet Grant	76,629	0.074 %	\$78		\$78	\$7	\$85
Fire Administration	401,655	0.390 %	\$409		\$409	\$34	\$443
Fire Operations	8,107,000	7.869 %	\$8,252		\$8,252	\$694	\$8,946
Fire Prevention	409,404	0.397 %	\$417		\$417	\$35	\$452
Fire Training	283,769	0.275 %	\$289		\$289	\$24	\$313
Emergency Management	206,955	0.201 %	\$211		\$211	\$18	\$229
Public Works	2,187,343	2.123 %	\$2,226		\$2,226	\$187	\$2,413
Juvenile Court	587,042	0.570 %	\$598		\$598	\$50	\$648
Juvenile Probation	1,460,930	1.418 %	\$1,487		\$1,487	\$125	\$1,612
Juvenile Detention	1,543,868	1.498 %	\$1,571		\$1,571	\$132	\$1,703
Justice Court	4,258,622	4.133 %	\$4,335		\$4,335	\$365	\$4,700
Alternative Sentencing	1,318,972	1.280 %	\$1,343		\$1,343	\$113	\$1,456
Parks Administration	706,758	0.686 %	\$719		\$719	\$61	\$780
Park Maintenance	1,137,609	1.104 %	\$1,158		\$1,158	\$97	\$1,255
Grants, Gifts, Donations	54,751	0.053 %	\$56		\$56	\$5	\$61
Swimming Pool	651,029	0.632 %	\$663		\$663	\$56	\$719

Carson City, Nevada - Full Cost Allocation

Internal Auditor
Detail allocation of
Internal Audit

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Community Center	331,192	0.321 %	\$337		\$337	\$28	\$365
Recreation	421,057	0.409 %	\$429		\$429	\$36	\$465
Sports	404,286	0.392 %	\$412		\$412	\$35	\$447
Library	1,631,399	1.583 %	\$1,661		\$1,661	\$140	\$1,801
Health Admin	506,043	0.491 %	\$515		\$515	\$43	\$558
Landfill Administration	1,849,671	1.795 %	\$1,883		\$1,883	\$158	\$2,041
Animal Services	704,070	0.683 %	\$717		\$717	\$60	\$777
Cooperative Extension	167,773	0.163 %	\$171		\$171	\$14	\$185
Supplemental Indigent	1,168,675	1.134 %	\$1,190		\$1,190	\$100	\$1,290
Senior Citizens	471,663	0.458 %	\$480		\$480	\$40	\$520
Carson City Transit	1,066,928	1.036 %	\$1,086		\$1,086	\$91	\$1,177
Library Gift	77,333	0.075 %	\$79		\$79	\$7	\$86
Administrative Assessment	71,174	0.069 %	\$72		\$72	\$6	\$78
Traffic/Transportation	30,772	0.030 %	\$31		\$31	\$3	\$34
Regional Transportation	608,819	0.591 %	\$620		\$620	\$52	\$672
Quality of Life	823,776	0.800 %	\$838		\$838	\$71	\$909
Street Maintenance	3,714,156	3.605 %	\$3,780		\$3,780	\$318	\$4,098
Grant Fund	3,455,878	3.354 %	\$3,518		\$3,518	\$296	\$3,814
Commissary Fund	200,147	0.194 %	\$204		\$204	\$17	\$221
Ambulance	3,916,246	3.801 %	\$3,986		\$3,986	\$335	\$4,321
Stormwater Drainage	332,662	0.323 %	\$339		\$339	\$28	\$367
Sewer Operation	4,685,437	4.548 %	\$4,769		\$4,769	\$401	\$5,170
Water	6,682,989	6.486 %	\$6,802		\$6,802	\$572	\$7,374
Building Permits	923,699	0.897 %	\$940		\$940	\$79	\$1,019
Cemetery	124,878	0.121 %	\$127		\$127	\$11	\$138
Fleet Management	1,573,700	1.527 %	\$1,602		\$1,602	\$135	\$1,737
Group Medical Insurance	1,680,422	1.631 %	\$1,710		\$1,710	\$144	\$1,854
Workers Compensation Ins	1,015,412	0.986 %	\$1,034		\$1,034	\$87	\$1,121
Insurance Fund	2,371,825	2.302 %	\$2,414		\$2,414	\$203	\$2,617
Redevelopment	237,709	0.231 %	\$242		\$242	\$20	\$262
Redevelopment Revolving	228,409	0.222 %	\$232		\$232	\$20	\$252
Tourism Authority	1,328,106	1.289 %	\$1,352		\$1,352	\$114	\$1,466
Tricoounty Railway	87,210	0.085 %	\$89		\$89	\$7	\$96
Sub-Conservancy District	530,028	0.514 %	\$539		\$539	\$45	\$584
Controller Trust Fund	40,821	0.040 %	\$42		\$42	\$3	\$45
Medical	108,907	0.106 %	\$111		\$111	\$9	\$120
Environmental Health	307,160	0.298 %	\$313		\$313	\$26	\$339
Investigations	2,359,071	2.290 %	\$2,401		\$2,401	\$202	\$2,603
Justice Court	322,393	0.313 %	\$328		\$328	\$28	\$356
Northgate	29,892	0.029 %	\$30		\$30	\$3	\$33
Capital Projects	982,791	0.954 %	\$1,000		\$1,000	\$84	\$1,084

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>
911 Surcharge	295,687	0.287 %	\$301		\$301	\$25	\$326
Wildland Fire Management	202,670	0.197 %	\$206		\$206	\$17	\$223
Facilities Maintenance	1,368,839	1.329 %	\$1,393		\$1,393	\$117	\$1,510
Pulbic Guardian	231,469	0.225 %	\$236		\$236	\$20	\$256
Chartered Admin	999,981	0.971 %	\$1,018		\$1,018	\$86	\$1,104
V&T Spec. Infrastructure	208						
Infrastructure Tax	34,732	0.034 %	\$35		\$35	\$3	\$38
Multi Purp Athletic Ctr	139,830	0.136 %	\$142		\$142	\$12	\$154
SART	14,040	0.014 %	\$14		\$14	\$1	\$15
Youth Sports Assoc	63,492	0.062 %	\$65		\$65	\$5	\$70
Court Fees/Assessments	15,829	0.015 %	\$16		\$16	\$1	\$17
Health	225,562	0.219 %	\$230		\$230	\$19	\$249
Downtown NID	52,599	0.051 %	\$54		\$54	\$5	\$59
Business Incubator	31,927	0.031 %	\$32		\$32	\$3	\$35
Landscape Maintenance	7,258	0.007 %	\$7		\$7	\$1	\$8
Arts & Culture Fund	49,330	0.045 %	\$47		\$47	\$9	\$56
Total	<u>103,030,042</u>	<u>100.000 %</u>	<u>\$104,869</u>		<u>\$104,869</u>	<u>\$8,067</u>	<u>\$112,936</u>

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

Source: General Ledger

**Internal Auditor
Departmental Cost
Allocation Summary**

	Total	Internal Audit
Board of Supervisors	\$240	\$240
Clerk	\$295	\$295
Recorder	\$562	\$562
Public Safety Complex	\$204	\$204
Treasurer	\$570	\$570
District Attorney	\$2,626	\$2,626
City Manager	\$737	\$737
Finance	\$706	\$706
Human Resources	\$319	\$319
Information Technology	\$2,202	\$2,202
Geographic Information Systems	\$306	\$306
Purchasing	\$145	\$145
City Hall	\$81	\$81
Dispatch	\$2,101	\$2,101
Public Works	\$2,413	\$2,413
Facilities Maintenance	\$1,510	\$1,510
Elections	\$261	\$261
Pulbic Guardian	\$256	\$256
Assessor	\$975	\$975
Public Defender	\$1,729	\$1,729
Central Services	\$805	\$805
Northgate	\$33	\$33
Welfare	\$447	\$447
SART	\$15	\$15
Planning	\$720	\$720
Business License	\$114	\$114
Chartered Admin	\$1,104	\$1,104
Sheriff Administration	\$1,326	\$1,326
Investigations	\$2,603	\$2,603
Sheriff Operations	\$7,504	\$7,504
Sheriff General Services	\$669	\$669
Detention Facility	\$4,861	\$4,861
Trinet Grant	\$85	\$85
Fire Administration	\$443	\$443
Fire Operations	\$8,946	\$8,946
Fire Prevention	\$452	\$452
Fire Training	\$313	\$313
Emergency Management	\$229	\$229
Wildland Fire Management	\$223	\$223
Juvenile Court	\$648	\$648
Court Fees/Assessments	\$17	\$17
Juvenile Probation	\$1,612	\$1,612

Internal Auditor
Departmental Cost
Allocation Summary

	Total	Internal Audit
Juvenile Detention	\$1,703	\$1,703
Justice Court	\$4,700	\$4,700
Alternative Sentencing Justice Court	\$1,456	\$1,456
Parks Administration	\$356	\$356
Park Maintenance	\$780	\$780
Grants, Gifts, Donations	\$1,255	\$1,255
Youth Sports Assoc	\$61	\$61
Multi Purp Athletic Ctr	\$70	\$70
Swimming Pool	\$154	\$154
Community Center	\$719	\$719
Recreation	\$365	\$365
Sports	\$465	\$465
Library	\$447	\$447
Health Admin	\$1,801	\$1,801
Landfill Administration	\$558	\$558
Medical	\$2,041	\$2,041
Environmental Health	\$120	\$120
Health	\$339	\$339
Animal Services	\$249	\$249
Cooperative Extension	\$777	\$777
Supplemental Indigent	\$185	\$185
Capital Projects	\$1,290	\$1,290
Senior Citizens	\$1,084	\$1,084
Carson City Transit	\$520	\$520
Library Gift	\$1,177	\$1,177
Business Incubator	\$86	\$86
Landscape Maintenance	\$35	\$35
Administrative Assessment	\$8	\$8
Traffic/Transportation	\$78	\$78
Regional Transportation	\$34	\$34
V&T Spec. Infrastructure	\$672	\$672
Quality of Life	\$909	\$909
Street Maintenance	\$4,098	\$4,098
Infrastructure Tax	\$38	\$38
Grant Fund	\$38	\$38
Commissary Fund	\$3,814	\$3,814
911 Surcharge	\$221	\$221
Arts & Culture Fund	\$326	\$326
Ambulance	\$56	\$56
Stormwater Drainage	\$4,321	\$4,321
Sewer Operation	\$367	\$367
	\$5,170	\$5,170

Internal Auditor
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Internal Audit</u>
Water	\$7,374	\$7,374
Building Permits	\$1,019	\$1,019
Cemetery	\$138	\$138
Fleet Management	\$1,737	\$1,737
Group Medical Insurance	\$1,854	\$1,854
Workers Compensation Ins	\$1,121	\$1,121
Insurance Fund	\$2,617	\$2,617
Redevelopment	\$262	\$262
Redevelopment Revolving	\$252	\$252
Tourism Authority	\$1,466	\$1,466
Tricounty Railway	\$96	\$96
Sub-Conservancy District	\$584	\$584
Downtown NID	\$59	\$59
Controller Trust Fund	\$45	\$45
Total	<u>\$112,936</u>	<u>\$112,936</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>
	\$1,904,057			\$1,904,057
Allocated additions:				
1 - Building Charge	\$12,668		\$12,668	
2 - Equipment Charge	\$18,508		\$18,508	
1010100 - Board of Supervisors	\$4,411	\$5,997	\$10,408	
1010600 - City Manager	\$15,980	\$1,190	\$17,170	
1010701 - Finance	\$10,080	\$625	\$10,705	
1010705 - Human Resources	\$26,621	\$3,727	\$30,348	
1010710 - Information Technology	\$41,324	\$792	\$42,116	
1010715 - Geographic Information Systems	\$46,201	\$315	\$46,516	
1010720 - Purchasing	\$858	\$24	\$882	
1010800 - Internal Auditor	\$1,938	\$163	\$2,101	
1015034 - Facilities Maintenance		\$12,828	\$12,828	
Total allocated additions:	<u>\$178,589</u>	<u>\$25,661</u>	<u>\$204,250</u>	<u>\$204,250</u>
Total to be allocated	<u>\$2,082,646</u>	<u>\$25,661</u>		<u>\$2,108,307</u>

Dispatch
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Dispatch</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$1,257,913		\$1,257,913
FRINGE BENEFITS	\$507,808		\$507,808
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$138,336		\$138,336
Departmental Expenditures	\$1,904,057		\$1,904,057
Additions: 1st			
Other	\$178,589	\$178,589	
Functional Cost	\$2,082,646	\$178,589	\$1,904,057
Reallocate Admin		(\$178,589)	\$178,589
Allocable Costs	\$2,082,646		\$2,082,646
1st Allocation	\$2,082,646		\$2,082,646
Additions: 2nd			
Other	\$25,661	\$25,661	
Functional Cost	\$25,661	\$25,661	
Reallocate Admin		(\$25,661)	\$25,661
Allocable Costs	\$25,661		\$25,661
2nd Allocation	\$25,661		\$25,661
Total allocated	\$2,108,307		\$2,108,307

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	96,143	86.786 %	\$1,807,440		\$1,807,440	\$22,270	\$1,829,710
Ambulance	9,278	8.375 %	\$174,422		\$174,422	\$2,149	\$176,571
All Other	4,098	3.699 %	\$77,040		\$77,040	\$949	\$77,989
Fire Operations	1,263	1.140 %	\$23,744		\$23,744	\$293	\$24,037
Total	110,782	100.000 %	\$2,082,646		\$2,082,646	\$25,661	\$2,108,307

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

Source: Dispatch - Jack Freer

Dispatch
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Dispatch</u>
Sheriff Operations	\$1,829,710	\$1,829,710
Fire Operations	\$24,037	\$24,037
Ambulance	\$176,571	\$176,571
All Other	\$77,989	\$77,989
Total	<u>\$2,108,307</u>	<u>\$2,108,307</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 preview, permit issuance and inspections for infrastructure projects. Costs are broken out into the following functions:

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

Carson City, Nevada - Full Cost Allocation

Public Works
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$2,187,343			\$2,187,343
Allocated additions:				
1 - Building Charge	\$2,334	\$565	\$2,899	
2 - Equipment Charge	\$1,168		\$1,168	
1010100 - Board of Supervisors	\$5,067	\$6,889	\$11,956	
1010500 - District Attorney	\$27,305	\$2,041	\$29,346	
1010600 - City Manager	\$18,358	\$1,367	\$19,725	
1010701 - Finance	\$13,372	\$833	\$14,205	
1010705 - Human Resources	\$18,769	\$2,373	\$21,142	
1010710 - Information Technology	\$82,401	\$1,612	\$84,013	
1010720 - Purchasing	\$1,412	\$40	\$1,452	
1010800 - Internal Auditor	\$2,226	\$187	\$2,413	
1015034 - Facilities Maintenance		\$63,560	\$63,560	
Total allocated additions:	<u>\$172,412</u>	<u>\$79,467</u>	<u>\$251,879</u>	<u>\$251,879</u>
Total to be allocated	<u>\$2,359,755</u>	<u>\$79,467</u>		<u>\$2,439,222</u>

Carson City, Nevada - Full Cost Allocation

Public Works
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>General Fund Support</u>	<u>Departmental Support</u>
<u>Wages & Benefits</u>				
SALARIES & WAGES	\$1,235,412		\$78,078	\$1,157,334
FRINGE BENEFITS	\$881,425		\$55,706	\$825,719
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$70,506		\$4,456	\$66,050
Departmental Expenditures	\$2,187,343		\$138,240	\$2,049,103
Additions: 1st				
Other	\$172,412	\$172,412		
Functional Cost	\$2,359,755	\$172,412	\$138,240	\$2,049,103
Reallocate Admin		(\$172,412)	\$10,896	\$161,516
Allocable Costs	\$2,359,755		\$149,136	\$2,210,619
Unallocated	(\$149,136)		(\$149,136)	
1st Allocation	\$2,210,619			\$2,210,619
Additions: 2nd				
Other	\$79,467	\$79,467		
Functional Cost	\$79,467	\$79,467		
Reallocate Admin		(\$79,467)	\$5,022	\$74,445
Allocable Costs	\$79,467		\$5,022	\$74,445
Unallocated	(\$5,022)		(\$5,022)	
2nd Allocation	\$74,445			\$74,445
Total allocated	\$2,285,064			\$2,285,064

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	1,978	21.114 %	\$466,760		\$466,760	\$15,719	\$482,479
Sewer Operation	4,194	44.769 %	\$989,681		\$989,681	\$33,329	\$1,023,010
Street Maintenance	214	2.284 %	\$50,499		\$50,499	\$1,701	\$52,200
Regional Transportation	435	4.643 %	\$102,649		\$102,649	\$3,457	\$106,106
Landfill Administration	440	4.697 %	\$103,829		\$103,829	\$3,497	\$107,326
Stormwater Drainage	971	10.365 %	\$229,132		\$229,132	\$7,716	\$236,848
Fleet Management	183	1.953 %	\$43,184		\$43,184	\$1,454	\$44,638
Building Permits	797	8.508 %	\$188,073		\$188,073	\$6,334	\$194,407
Quality of Life	156	1.667 %	\$36,812		\$36,812	\$1,238	\$38,050
Total	<u>9,368</u>	<u>100.000 %</u>	<u>\$2,210,619</u>		<u>\$2,210,619</u>	<u>\$74,445</u>	<u>\$2,285,064</u>

(A) Alloc basis: Salary Support by Fund

Source: Public Works Salary & Wage

**Public Works
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>Departmental Support</u>
Landfill Administration	\$107,326	\$107,326
Regional Transportation	\$106,106	\$106,106
Quality of Life	\$38,050	\$38,050
Street Maintenance	\$52,200	\$52,200
Stormwater Drainage	\$236,848	\$236,848
Sewer Operation	\$1,023,010	\$1,023,010
Water	\$482,479	\$482,479
Building Permits	\$194,407	\$194,407
Fleet Management	\$44,638	\$44,638
Total	<u>\$2,285,064</u>	<u>\$2,285,064</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.

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>
	\$1,368,839			\$1,368,839
Allocated additions:				
2 - Equipment Charge	\$5,278		\$5,278	
1010100 - Board of Supervisors	\$3,171	\$4,311	\$7,482	
1010600 - City Manager	\$11,488	\$855	\$12,343	
1010701 - Finance	\$8,703	\$542	\$9,245	
1010705 - Human Resources	\$11,649	\$1,548	\$13,197	
1010710 - Information Technology	\$33,555	\$645	\$34,200	
1010720 - Purchasing	\$838	\$23	\$861	
1010800 - Internal Auditor	\$1,393	\$117	\$1,510	
Total allocated additions:	\$76,075	\$8,041	\$84,116	\$84,116
Total to be allocated	<u>\$1,444,914</u>	<u>\$8,041</u>		<u>\$1,452,955</u>

Carson City, Nevada - Full Cost Allocation

Facilities Maintenance
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>City Hall</u>	<u>Public Safety</u>	<u>Direct Maintenance Support</u>	<u>Custodial Services</u>
<u>Wages & Benefits</u>						
SALARIES & WAGES	\$714,216		\$30,783	\$38,853	\$362,893	\$281,687
FRINGE BENEFITS	\$329,530		\$14,203	\$17,926	\$167,434	\$129,967
<u>Other Expense and Cost</u>						
SERVICES & SUPPLIES	\$40,333		\$1,738	\$2,194	\$20,493	\$15,908
BUILDING REPAIR & MAINT	\$131,037		\$9,330	\$11,780	\$109,927	
CUSTODIAL SUPPLIES	\$44,552					\$44,552
CONTRACTUAL SERVICES	\$109,171				\$109,171	
Departmental Expenditures	\$1,368,839		\$56,054	\$70,753	\$769,918	\$472,114
Additions: 1st						
Other	\$76,075	\$76,075				
Functional Cost	\$1,444,914	\$76,075	\$56,054	\$70,753	\$769,918	\$472,114
Reallocate Admin		(\$76,075)	\$3,115	\$3,932	\$42,789	\$26,239
Allocable Costs	\$1,444,914		\$59,169	\$74,685	\$812,707	\$498,353
1st Allocation	\$1,444,914		\$59,169	\$74,685	\$812,707	\$498,353
Additions: 2nd						
Other	\$8,041	\$8,041				
Functional Cost	\$8,041	\$8,041				
Reallocate Admin		(\$8,041)	\$329	\$416	\$4,523	\$2,773
Allocable Costs	\$8,041		\$329	\$416	\$4,523	\$2,773
2nd Allocation	\$8,041		\$329	\$416	\$4,523	\$2,773
Total allocated	\$1,452,955		\$59,498	\$75,101	\$817,230	\$501,126

Carson City, Nevada - Full Cost Allocation

Facilities Maintenance
Detail allocation of
City Hall

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	701	4.779 %	\$2,828		\$2,828		\$2,828
Treasurer	1,882	12.831 %	\$7,592		\$7,592		\$7,592
Assessor	1,412	9.626 %	\$5,696		\$5,696	\$228	\$5,924
City Manager	3,279	22.355 %	\$13,227		\$13,227		\$13,227
Finance	1,548	10.554 %	\$6,244		\$6,244		\$6,244
Human Resources	3,052	20.807 %	\$12,311		\$12,311		\$12,311
Information Technology	2,027	13.819 %	\$8,177		\$8,177		\$8,177
Internal Auditor	142	0.968 %	\$573		\$573		\$573
Group Medical Insurance	164	1.118 %	\$662		\$662	\$26	\$688
Workers Compensation Ins	461	3.143 %	\$1,859		\$1,859	\$75	\$1,934
Total	<u>14,668</u>	<u>100.000 %</u>	<u>\$59,169</u>		<u>\$59,169</u>	<u>\$329</u>	<u>\$59,498</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 %	\$11,727		\$11,727		\$11,727
Collections	336	0.648 %	\$484		\$484	\$4	\$488
District Attorney	7,358	14.181 %	\$10,591		\$10,591		\$10,591
Detention Facility	5,590	10.774 %	\$8,046		\$8,046	\$64	\$8,110
Justice Court	30,454	58.695 %	\$43,837		\$43,837	\$348	\$44,185
Total	51,885	100.000 %	\$74,685		\$74,685	\$416	\$75,101

(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	95	0.767 %	\$6,231		\$6,231	\$38	\$6,269
Swimming Pool	603	4.867 %	\$39,553		\$39,553	\$241	\$39,794
Multi Purp Athletic Ctr	133	1.073 %	\$8,724		\$8,724	\$53	\$8,777
Community Center	194	1.566 %	\$12,725		\$12,725	\$78	\$12,803
Fire Administration	900	7.264 %	\$59,034		\$59,034	\$360	\$59,394
Health Admin	438	3.535 %	\$28,730		\$28,730	\$175	\$28,905
Juvenile Detention	483	3.898 %	\$31,682		\$31,682	\$193	\$31,875
Parks Administration	1,271	10.258 %	\$83,370		\$83,370	\$509	\$83,879
Library	582	4.697 %	\$38,176		\$38,176	\$233	\$38,409
Dispatch	117	0.944 %	\$7,674		\$7,674		\$7,674
Detention Facility	842	6.796 %	\$55,230		\$55,230	\$337	\$55,567
Fleet Management	174	1.404 %	\$11,413		\$11,413	\$70	\$11,483
Senior Citizens	314	2.534 %	\$20,596		\$20,596	\$126	\$20,722
All Other	3,134	25.295 %	\$205,571		\$205,571	\$1,254	\$206,825
Public Works	969	7.821 %	\$63,560		\$63,560		\$63,560
Sheriff Administration	579	4.673 %	\$37,979		\$37,979	\$232	\$38,211
Planning	54	0.436 %	\$3,542		\$3,542	\$22	\$3,564
Business License	27	0.218 %	\$1,771		\$1,771	\$11	\$1,782
Sewer Operation	208	1.679 %	\$13,644		\$13,644	\$83	\$13,727
Cooperative Extension	8	0.065 %	\$525		\$525	\$3	\$528
Carson City Transit	1,000	8.071 %	\$65,594		\$65,594	\$400	\$65,994
Street Maintenance	4	0.032 %	\$262		\$262	\$2	\$264
Water	34	0.274 %	\$2,230		\$2,230	\$14	\$2,244
Landfill Administration	156	1.259 %	\$10,233		\$10,233	\$62	\$10,295
Cemetery	30	0.242 %	\$1,968		\$1,968	\$12	\$1,980
Building Permits	41	0.332 %	\$2,690		\$2,690	\$15	\$2,705
Total	12,390	100.000 %	\$812,707		\$812,707	\$4,523	\$817,230

(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 %	\$1,204		\$1,204		\$1,204
Recorder	8,602	2.966 %	\$14,780		\$14,780		\$14,780
Treasurer	1,882	0.649 %	\$3,234		\$3,234		\$3,234
Collections	336	0.116 %	\$577		\$577	\$4	\$581
District Attorney	7,358	2.537 %	\$12,642		\$12,642		\$12,642
City Manager	3,279	1.130 %	\$5,634		\$5,634		\$5,634
Finance	1,548	0.534 %	\$2,660		\$2,660		\$2,660
Human Resources	3,052	1.052 %	\$5,244		\$5,244		\$5,244
Information Technology	2,027	0.699 %	\$3,483		\$3,483		\$3,483
Internal Auditor	142	0.049 %	\$244		\$244		\$244
Planning	3,840	1.324 %	\$6,598		\$6,598	\$41	\$6,639
Sheriff Administration	4,080	1.407 %	\$7,010		\$7,010	\$44	\$7,054
Sheriff General Services	3,500	1.207 %	\$6,014		\$6,014	\$38	\$6,052
Dispatch	3,000	1.034 %	\$5,154		\$5,154		\$5,154
Fire Administration	5,200	1.793 %	\$8,934		\$8,934	\$56	\$8,990
Fire Training	2,600	0.896 %	\$4,467		\$4,467	\$28	\$4,495
Juvenile Probation	4,050	1.396 %	\$6,959		\$6,959	\$43	\$7,002
Juvenile Detention	5,480	1.889 %	\$9,415		\$9,415	\$59	\$9,474
Justice Court	30,454	10.499 %	\$52,325		\$52,325	\$327	\$52,652
Parks Administration	5,247	1.809 %	\$9,015		\$9,015	\$56	\$9,071
Community Center	43,230	14.904 %	\$74,276		\$74,276	\$464	\$74,740
Recreation	1,240	0.428 %	\$2,131		\$2,131	\$13	\$2,144
Health Admin	15,375	5.301 %	\$26,417		\$26,417	\$165	\$26,582
Animal Services	2,500	0.862 %	\$4,295		\$4,295	\$27	\$4,322
Cooperative Extension	3,840	1.324 %	\$6,598		\$6,598	\$41	\$6,639
Senior Citizens	32,836	11.321 %	\$56,417		\$56,417	\$352	\$56,769
Regional Transportation	120	0.041 %	\$206		\$206	\$1	\$207
Street Maintenance	12,263	4.228 %	\$21,070		\$21,070	\$132	\$21,202
Stormwater Drainage	3,647	1.257 %	\$6,266		\$6,266	\$39	\$6,305
Sewer Operation	8,406	2.898 %	\$14,443		\$14,443	\$90	\$14,533
Water	3,416	1.178 %	\$5,869		\$5,869	\$37	\$5,906
Building Permits	3,840	1.324 %	\$6,598		\$6,598	\$41	\$6,639
Cemetery	1,452	0.501 %	\$2,495		\$2,495	\$16	\$2,511
Fleet Management	650	0.224 %	\$1,117		\$1,117	\$7	\$1,124
Group Medical Insurance	164	0.057 %	\$282		\$282	\$2	\$284
Workers Compensation Ins	461	0.159 %	\$792		\$792	\$5	\$797
All Other	60,234	20.765 %	\$103,488		\$103,488	\$645	\$104,133
Total	<u>290,052</u>	<u>100.000 %</u>	<u>\$498,353</u>		<u>\$498,353</u>	<u>\$2,773</u>	<u>\$501,126</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	\$4,032	\$2,828			\$1,204
Recorder	\$26,507		\$11,727		\$14,780
Treasurer	\$10,826	\$7,592			\$3,234
District Attorney	\$23,233		\$10,591		\$12,642
City Manager	\$18,861	\$13,227			\$5,634
Finance	\$8,904	\$6,244			\$2,660
Human Resources	\$17,555	\$12,311			\$5,244
Information Technology	\$11,660	\$8,177			\$3,483
Internal Auditor	\$817	\$573			\$244
Dispatch	\$12,828			\$7,674	\$5,154
Public Works	\$63,560			\$63,560	
Collections	\$1,069		\$488		\$581
Assessor	\$5,924	\$5,924			
Planning	\$10,203			\$3,564	\$6,639
Business License	\$1,782			\$1,782	
Sheriff Administration	\$45,265			\$38,211	\$7,054
Sheriff General Services	\$6,052				\$6,052
Detention Facility	\$63,677		\$8,110	\$55,567	
Fire Administration	\$68,384			\$59,394	\$8,990
Fire Training	\$4,495				\$4,495
Juvenile Probation	\$7,002				\$7,002
Juvenile Detention	\$41,349			\$31,875	\$9,474
Justice Court	\$96,837		\$44,185		\$52,652
Parks Administration	\$92,950			\$83,879	\$9,071
Multi Purp Athletic Ctr	\$8,777			\$8,777	
Swimming Pool	\$39,794			\$39,794	
Community Center	\$87,543			\$12,803	\$74,740
Recreation	\$2,144				\$2,144
Library	\$38,409			\$38,409	
Health Admin	\$55,487			\$28,905	\$26,582
Landfill Administration	\$10,295			\$10,295	
Animal Services	\$10,591			\$6,269	\$4,322
Cooperative Extension	\$7,167			\$528	\$6,639
Senior Citizens	\$77,491			\$20,722	\$56,769
Carson City Transit	\$65,994			\$65,994	
Regional Transportation	\$207				\$207
Street Maintenance	\$21,466			\$264	\$21,202
Stormwater Drainage	\$6,305				\$6,305
Sewer Operation	\$28,260			\$13,727	\$14,533
Water	\$8,150			\$2,244	\$5,906

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>
Building Permits	\$9,344			\$2,705	\$6,639
Cemetery	\$4,491			\$1,980	\$2,511
Fleet Management	\$12,607			\$11,483	\$1,124
Group Medical Insurance	\$972	\$688			\$284
Workers Compensation Ins	\$2,731	\$1,934			\$797
All Other	\$310,958			\$206,825	\$104,133
Total	\$1,452,955	\$59,498	\$75,101	\$817,230	\$501,126