

**COST ALLOCATION PLAN
FY2018 FOR FY2020 BUDGET**

Late Material

Meeting Date: 02/21/19

Item #: 16C

Central Service Departments	Cooperative Extension	Senior Citizens	Carson City Transit	*Traffic/Transportation	Regional Transportation	Quality of Life	Street Maintenance	Commissary Fund	Ambulance	Stormwater Drainage	Sewer Operation
Building Charge											
Board of Supervisors	\$ 917	\$ 2,579	\$ 5,832	\$ 168	\$ 3,328	\$ 4,503	\$ 20,302	\$ 1,094	\$ 21,407	\$ 1,819	\$ 25,611
Clerk					38,121	47,652					
Treasurer			5,306	17,627	1,827					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	35,315	3,000	42,251
Finance	1,414	4,453	8,280	108	12,330	18,478	21,722	1,499	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	1,458	930	55,340
City Hall											
Internal Auditor	185	520	1,177	34	672	909	4,098	221	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	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	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	370,427	114,114	375,592
FY20 Adjustments:											
Reduce to 2CFR Plan - Attached	-	(7,984)	-	-	-	(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	\$ 94,157	\$ 120,802	\$ 22,060	\$ 263,665	\$ 136,171	\$ 227,473	\$ 8,390	\$ 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	\$ 94,157	\$ 120,802	\$ -	\$ 263,665	\$ 136,171	\$ 227,473	\$ 8,390	\$ 370,427	\$ 400,512	\$ 1,557,323
Monthly Amount	\$ 1,076	\$ 7,846	\$ 10,067	\$ -	\$ 21,972	\$ 11,348	\$ 18,956	\$ 699	\$ 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)

* General Fund is subsidizing these funds, therefore we have elected not to charge Cost Allocation to these two funds as it would only increase the amounts of the Subsidies.

**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	168,674
Clerk									38,121	123,894
Treasurer	68,273	7,301	347							234,541
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	278,258
Finance	25,618	6,672	601	9,116	(327)	8,467	15,511	1,132	1,841	161,629
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	89,682
City Hall					341	2,698				3,039
Internal Auditor	7,374	1,019	138	1,737	1,854	1,121	2,617	262	252	34,048
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	4,264,830
*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	2,087,092
Add 6% for FY19-20 Merits	299,151	82,599	8,732	73,424	61,046	38,274	68,936	17,510	46,362	2,212,316
FY20 Adjustments:										
Reduce to 2CFR Plan - Attached	-	-	-	-	-	-	-	-	-	(73,236)
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	\$ 4,777,377
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	\$ 63,872	\$ -	\$ 4,746,585
Monthly Amount	\$ 68,370	\$ 28,841	\$ -	\$ 13,009	\$ 5,087	\$ 3,190	\$ 5,745	\$ 5,323	\$ -	\$ 395,551
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
2CFR COST PLAN ADJUSTMENTS
FY2018 FOR FY2020 BUDGET**

	QUALITY OF LIFE ADJUSTMENT		SENIOR CENTER	
	<u>Full Cost Plan</u>	<u>2CFR Cost Plan</u>	<u>Full Cost Plan</u>	<u>2CFR Cost Plan</u>
Building Charge				
Equipment Charge				
Board of Supervisors	\$ 4,503		2,579	
Clerk	47,652			
Recorder				
Public Safety Complex				
Treasurer				
District Attorney	13,649	\$ 12,595		
City Manager	7,429	6,792	4,254	3,888
Finance	18,478	18,354	4,453	4,420
Human Resources	1,628	1,612	542	537
Information Technology	13,137	13,045	6,314	6,269
Geographic Information Systems	34,111	33,896		
Purchasing	3,545	3,504	206	205
City Hall				
Internal Auditor	909	747	520	428
Dispatch				
Public Works	38,050	37,779		
Facilities Maintenance	-	-	77,491	76,968
Subtotal	<u>183,091</u>	<u>128,324</u>	<u>96,359</u>	<u>92,715</u>
Take out City Manager per BOS	-	(6,792)	-	(3,888)
Adjusted total	<u>183,091</u>	<u>121,532</u>	<u>96,359</u>	<u>88,827</u>
Add 6% for FY19-20	<u>\$ 194,076</u>	<u>\$ 128,824</u>	<u>\$ 102,141</u>	<u>\$ 94,157</u>
Adjustment		<u>\$ 65,253</u>		<u>\$ 7,984</u>