



## STAFF REPORT

**Report To:** Board of Supervisors **Meeting Date:** February 6, 2020

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

**Agenda Title:** For Possible Action: Discussion and possible action regarding the Carson City Cost Allocation Plan for the Fiscal Year ended June 30, 2019. (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, 2019, and for use in preparing the Fiscal Year 2021 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 Cost Allocation Plan for the Fiscal Year ended June 30, 2019, and for use in preparing the Fiscal Year 2021 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, 2019, 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, 2019. 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 and the Senior Citizens Fund.

Per NRS 354.613 1 (c), this 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 FY21 Carson City Budget.

**Alternatives**

Do not approve and recalculate cost allocation plan.

**Attachments:**

[Cost Allocation Schedule 2021.pdf](#)

[CARSON FULL CAP\\_FY2019.pdf](#)

**Board Action Taken:**

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

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

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

Aye/Nay

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

**CARSON CITY**  
**FULL COST ALLOCATION**  
**Actual FY2019 (For FY21 Budget)**  
**draft 2/6/20**

Central Service Departments	Cooperative Extension	Senior Citizens	Carson City Transit	Traffic/Transportation*	Regional Transportation	Quality of Life	Street Maintenance	Commissary Fund	Ambulance	Stormwater Drainage
Building Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Supervisors	1,110	2,792	5,918	121	1,948	4,681	19,475	1,174	18,279	1,957
Clerk	-	-	-	-	34,205	42,757	-	-	-	-
Treasurer	-	-	5,368	18,429	1,801	-	-	-	-	68,465
District Attorney	-	-	2,511	-	9,327	7,533	2,511	-	-	2,511
City Manager	1,824	4,587	9,723	199	3,201	7,692	31,996	1,929	30,031	3,216
Finance	1,642	4,269	8,246	120	8,622	15,137	20,956	1,572	18,226	(4,842)
Human Resources	218	654	616	1,313	-	4,916	7,462	434	9,594	1,526
Information Technology	882	6,561	109	-	-	14,464	54,677	3,073	76,658	15,310
Geographic Info Systems	-	-	-	-	-	30,038	-	-	-	13,653
Purchasing	149	591	906	1,616	19,476	15,371	5,583	153	1,592	8,244
City Hall	-	-	-	-	-	-	-	-	-	-
Internal Auditor	167	420	893	18	293	705	2,935	177	2,755	295
Dispatch	-	-	-	-	-	-	-	-	197,400	-
Public Works	-	-	-	-	128,196	29,812	109,495	-	-	220,887
Facilities Maintenance	6,454	78,716	6,302	-	202	-	21,198	-	-	6,130
Proposed Costs (Per Consultant)	<u>12,446</u>	<u>98,590</u>	<u>40,592</u>	<u>21,816</u>	<u>207,271</u>	<u>173,106</u>	<u>276,288</u>	<u>8,512</u>	<u>354,535</u>	<u>337,352</u>
Remove Public Works - FY19	-	-	-	-	(128,196)	(29,812)	(109,495)	-	-	(220,887)
Totals without Public Works	12,446	98,590	40,592	21,816	79,075	143,294	166,793	8,512	354,535	116,465
Add 6% for FY20-21 Merits	13,193	104,505	43,028	23,125	83,820	151,892	176,801	9,023	375,807	123,453
FY20 Adjustments:										
Reduce to 2CFR Plan - Attached**	-	(8,565)	-	-	-	(60,113)	-	-	-	-
Add PW Allocation FY21	-	-	21,219	-	188,248	39,560	49,651	-	-	266,122
Add funding for Fire Training	-	-	-	-	-	-	14,000	-	-	14,000
True up from FY19 Estimate (Below)	-	-	-	-	18,257	(1,452)	52,648	-	-	(7,778)
Total to Allocate	<u>\$ 13,193</u>	<u>\$ 95,941</u>	<u>\$ 64,247</u>	<u>\$ 23,125</u>	<u>\$ 290,325</u>	<u>\$ 129,887</u>	<u>\$ 293,100</u>	<u>\$ 9,023</u>	<u>\$ 375,807</u>	<u>\$ 395,797</u>
Amount Budgeted in FY20	\$ 12,908	\$ 94,157	\$ 120,802	\$ -	\$ 263,665	\$ 136,171	\$ 227,473	\$ 8,390	\$ 370,427	\$ 400,512
<b>Amount Budgeted in FY21</b>	<b>\$ 13,193</b>	<b>\$ 95,941</b>	<b>\$ 64,247</b>	<b>\$ -</b>	<b>\$ 290,325</b>	<b>\$ 129,887</b>	<b>\$ 293,100</b>	<b>\$ 9,023</b>	<b>\$ 375,807</b>	<b>\$ 395,797</b>
Monthly Amount	\$ 1,099	\$ 7,995	\$ 5,354	\$ -	\$ 24,194	\$ 10,824	\$ 24,425	\$ 752	\$ 31,317	\$ 32,983
<b>TRUE UP:</b>										
PW via Consultant FY19 (Above)	\$ -	\$ -	\$ -	\$ -	\$ 128,196	\$ 29,812	\$ 109,495	\$ -	\$ -	\$ 220,887
Total Estimated FY19 Allocation	-	-	-	-	109,939	31,264	56,847	-	-	228,665
True-Up Adjustment	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,257</u>	<u>\$ (1,452)</u>	<u>\$ 52,648</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (7,778)</u>

\*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 amount of the Subsidies.

\*\* The 2CFR Plan is in compliance with Grant Regulations and removes certain costs from the Plan. We have applied reductions from this plan to the Voter Approved Funds which includes Senior Center and Quality of Life.

Sewer Operation	Water	Building Permits	Cemetery*	Fleet Management	Group Medical Insurance	Workers Compensation Insurance	Insurance Fund	Redevelopment	Revolving	Totals
\$ -	\$ -	\$ 7,119	\$ -	\$ -	\$ 589	\$ 1,656	\$ -	\$ -	\$ -	\$ 9,364
25,936	35,439	6,794	478	9,645	9,741	3,880	13,787	1,451	850	165,456
-	-	-	-	-	-	-	-	-	34,204	111,166
71,793	71,567	7,347	350	-	-	-	-	-	-	245,120
2,511	2,511	25,828	-	-	-	2,511	5,380	5,022	-	68,156
42,610	58,222	11,161	785	15,846	16,004	6,375	22,651	2,383	1,397	271,832
15,675	26,812	8,845	528	11,071	1,714	15,642	26,217	1,316	1,223	182,991
13,681	9,529	654	218	2,633	26,689	(4,585)	-	-	-	75,552
63,002	50,302	6,561	882	21,887	2,186	4,375	-	-	-	320,929
21,845	13,653	-	-	-	-	-	-	-	-	79,189
14,142	13,359	883	22	3,538	1,220	502	5,171	221	1,303	94,042
-	-	-	-	-	381	2,446	-	-	-	2,827
3,910	5,342	1,024	72	1,454	1,469	585	2,079	219	128	24,940
-	-	-	-	-	-	-	-	-	-	197,400
1,157,557	550,726	208,149	-	88,355	-	-	-	-	-	2,493,177
14,130	14,683	9,969	4,272	22,418	1,094	3,073	-	-	-	188,641
<u>1,446,792</u>	<u>852,145</u>	<u>294,334</u>	<u>7,607</u>	<u>176,847</u>	<u>61,087</u>	<u>36,460</u>	<u>75,285</u>	<u>10,612</u>	<u>39,105</u>	<u>4,530,782</u>
(1,157,557)	(550,726)	(208,149)	-	(88,355)	-	-	-	-	-	(2,493,177)
289,235	301,419	86,185	7,607	88,492	61,087	36,460	75,285	10,612	39,105	2,037,605
306,589	319,504	91,356	8,063	93,802	64,752	38,648	79,802	11,249	41,451	2,159,861
-	-	-	-	-	-	-	-	-	-	(68,677)
1,074,195	544,931	141,236	-	78,371	-	-	-	-	-	2,403,533
14,000	28,000	-	-	-	-	-	-	-	-	70,000
84,389	59,439	58,010	-	48,823	-	-	-	-	-	312,336
<u>\$ 1,479,173</u>	<u>\$ 951,874</u>	<u>\$ 290,602</u>	<u>\$ 8,063</u>	<u>\$ 220,996</u>	<u>\$ 64,752</u>	<u>\$ 38,648</u>	<u>\$ 79,802</u>	<u>\$ 11,249</u>	<u>\$ 41,451</u>	<u>\$ 4,877,053</u>
\$ 1,557,323	\$ 820,434	\$ 346,090	\$ -	\$ 156,104	\$ 61,046	\$ 38,274	\$ 68,936	\$ 63,872	\$ -	\$ 4,746,585
<b>\$ 1,479,173</b>	<b>\$ 951,874</b>	<b>\$ 290,602</b>	<b>\$ -</b>	<b>\$ 220,996</b>	<b>\$ 64,752</b>	<b>\$ 38,648</b>	<b>\$ 79,802</b>	<b>\$ 52,700</b>	<b>\$ -</b>	<b>\$ 4,845,865</b>
\$ 123,264	\$ 79,323	\$ 24,217	\$ -	\$ 18,416	\$ 5,396	\$ 3,221	\$ 6,650	\$ 4,392	\$ -	\$ 403,822
<u>\$ 1,157,557</u>	<u>\$ 550,726</u>	<u>\$ 208,149</u>	<u>\$ -</u>	<u>\$ 88,355</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,493,177</u>
<u>1,073,168</u>	<u>491,287</u>	<u>150,139</u>	<u>-</u>	<u>39,532</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,180,841</u>
<u>\$ 84,389</u>	<u>\$ 59,439</u>	<u>\$ 58,010</u>	<u>\$ -</u>	<u>\$ 48,823</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 312,336</u>

**CARSON CITY, NV  
2CFR COST PLAN ADJUSTMENTS  
FY2019 FOR FY2021 BUDGET**

	<u>QUALITY OF LIFE ADJUSTMENT</u>		<u>SENIOR CENTER</u>	
	<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	\$ 4,681		2,792	
Clerk	42,757			
Recorder				
Public Safety Complex				
Treasurer				
District Attorney	7,533	\$ 6,970		
City Manager	7,692	6,840	4,587	4,079
Finance	15,137	15,038	4,269	4,242
Human Resources	4,916	4,865	654	649
Information Technology	14,464	14,362	6,561	6,514
Geographic Information Systems	30,038	29,848		
Purchasing	15,371	15,182	591	585
City Hall				
Internal Auditor	705	554	420	330
Dispatch				
Public Works	29,812	29,577		
Facilities Maintenance	-	-	78,716	78,190
Subtotal	<u>173,106</u>	<u>123,236</u>	<u>98,590</u>	<u>94,589</u>
Take out City Manager per BOS	-	(6,840)	-	(4,079)
Adjusted total	<u>173,106</u>	<u>116,396</u>	<u>98,590</u>	<u>90,510</u>
Add 6% for FY20-21	<u>\$ 183,492</u>	<u>\$ 123,380</u>	<u>\$ 104,505</u>	<u>\$ 95,941</u>
Adjustment		<u>\$ 60,113</u>		<u>\$ 8,565</u>

CARSON CITY, NEVADA  
FULL COST ALLOCATION PLAN

Fiscal Year 2019  
Prepared December 14, 2019

Mahoney  
Associates Consulting, LLC

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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, 2019. Statistics used to allocate costs were taken from FY 2019 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		\$510	\$3,127	\$5,071					
Equipment Charge									
Board of Supervisors Clerk	\$1,556	\$1,405		\$4,342	\$8,680	\$3,877	\$155	\$2,280	\$77
Recorder									
Public Safety Complex			\$1,097						
Treasurer				\$6,822					
District Attorney		\$15,783		\$7,533					
City Manager	\$2,556	\$2,308		\$7,134	\$14,261	\$6,369	\$255	\$3,746	\$126
Finance	\$2,255	\$1,776		\$4,717	\$13,871	\$6,196	\$248	\$4,201	\$65
Human Resources	\$1,090	\$2,333		\$2,960				\$3,052	
Information Technology	\$8,325	\$10,513		\$184,319				\$20,182	
Geographic Information Systems				\$30,038					
Purchasing	\$214	\$174		\$420	\$1,251	\$559	\$22	\$415	\$1
City Hall		\$3,081		\$9,470				\$4,131	
Internal Auditor	\$235	\$212		\$654	\$1,309	\$585	\$23	\$344	\$12
Dispatch									
Public Works									
Facilities Maintenance		\$953	\$959	\$7,043					
Subtotal	<u>\$16,231</u>	<u>\$39,048</u>	<u>\$5,183</u>	<u>\$270,523</u>	<u>\$39,372</u>	<u>\$17,586</u>	<u>\$703</u>	<u>\$38,351</u>	<u>\$281</u>
Proposed Costs	\$16,231	\$39,048	\$5,183	\$270,523	\$39,372	\$17,586	\$703	\$38,351	\$281



Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Planning</u>	<u>Business License</u>	<u>Chartered Admin</u>	<u>Sheriff Administration</u>	<u>Investigations</u>	<u>Sheriff Operations</u>	<u>Sheriff General Services</u>	<u>Detention Facility</u>	<u>Trinet Grant</u>
Building Charge	\$9,492	\$4,748						\$52,025	
Equipment Charge									
Board of Supervisors Clerk	\$3,610	\$565	\$5,021	\$6,347	\$12,693	\$36,085	\$3,094	\$23,992	\$944
Recorder									
Public Safety Complex				\$1,046				\$26,405	
Treasurer	\$700	\$6,472		\$5,948					
District Attorney	\$76,048			\$48,068					
City Manager	\$5,930	\$930	\$8,249	\$10,428	\$20,853	\$59,285	\$5,082	\$39,417	\$1,552
Finance	\$3,919	\$484	\$4,962	\$8,536	\$12,729	\$35,601	\$3,677	\$24,974	\$1,192
Human Resources	\$1,744		\$2,181	\$2,181	\$3,270	\$41,070	\$2,181	\$9,501	\$218
Information Technology	\$16,192		\$15,346	\$404,180	\$32,806	\$124,663	\$17,957	\$86,177	\$2,186
Geographic Information Systems					\$27,308				
Purchasing	\$334	\$7	\$205	\$653	\$836	\$2,600	\$325	\$1,964	\$103
City Hall									
Internal Auditor	\$544	\$86	\$757	\$957	\$1,913	\$5,440	\$466	\$3,616	\$142
Dispatch						\$1,845,351			
Public Works									
Facilities Maintenance	\$11,144	\$2,345		\$66,364			\$5,883	\$70,605	
Subtotal	<u>\$129,657</u>	<u>\$15,637</u>	<u>\$36,721</u>	<u>\$554,708</u>	<u>\$112,408</u>	<u>\$2,150,095</u>	<u>\$38,665</u>	<u>\$338,676</u>	<u>\$6,337</u>
Proposed Costs	\$129,657	\$15,637	\$36,721	\$554,708	\$112,408	\$2,150,095	\$38,665	\$338,676	\$6,337

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	\$1,431	\$41,176	\$2,286	\$1,467	\$1,208	\$797	\$3,357	\$94	\$8,283
Recorder									
Public Safety Complex									
Treasurer	\$18,368						\$1,924		\$3,174
District Attorney	\$20,806						\$344,369		
City Manager	\$2,351	\$67,649	\$3,757	\$2,410	\$1,984	\$1,308	\$5,515	\$155	\$13,610
Finance	\$1,688	\$38,590	\$2,968	\$1,864	\$1,019	\$3,021	\$3,641	\$151	\$8,732
Human Resources	\$873	\$19,744	\$2,181	\$436		\$3,707	\$1,526		\$3,270
Information Technology	\$37,261	\$91,858	\$14,042	\$4,375		\$16,303	\$12,699		\$57,092
Geographic Information Systems									
Purchasing	\$108	\$2,215	\$189	\$171	\$13	\$251	\$256	\$406	\$794
City Hall									
Internal Auditor	\$216	\$6,207	\$345	\$221	\$182	\$120	\$506	\$14	\$1,249
Dispatch		\$19,760							
Public Works									
Facilities Maintenance	\$64,875			\$4,370					\$6,807
Subtotal	<u>\$147,977</u>	<u>\$287,199</u>	<u>\$25,768</u>	<u>\$15,314</u>	<u>\$4,406</u>	<u>\$25,507</u>	<u>\$373,793</u>	<u>\$820</u>	<u>\$103,011</u>
Proposed Costs	\$147,977	\$287,199	\$25,768	\$15,314	\$4,406	\$25,507	\$373,793	\$820	\$103,011

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>NV Fair</u>
Building Charge		\$283,430							
Equipment Charge									
Board of Supervisors Clerk	\$8,220	\$22,694	\$6,803	\$1,482	\$2,581	\$7,478	\$5	\$429	
Recorder		\$153,496							
Public Safety Complex		\$107,366							
Treasurer		\$17,495	\$7,171		\$10,171				
District Attorney		\$16,144	\$12,555		\$55,243				
City Manager	\$13,504	\$37,285	\$11,176	\$2,435	\$4,239	\$12,286	\$9	\$705	
Finance	\$9,323	\$25,006	\$8,883	\$2,369	\$2,617	\$9,351	\$8	\$562	
Human Resources	\$19,800	\$25,217	\$9,059	\$8,659	\$873	\$8,998			
Information Technology	\$47,271	\$129,847	\$36,448		\$8,973	\$39,827			
Geographic Information Systems									
Purchasing	\$891	\$2,108	\$484	\$1,421	\$197	\$1,108	\$1	\$41	
City Hall									
Internal Auditor	\$1,239	\$3,421	\$1,025	\$223	\$389	\$1,128	\$1	\$65	
Dispatch									
Public Works									
Facilities Maintenance	\$54,207	\$86,902			\$91,483				
Subtotal	<u>\$154,455</u>	<u>\$910,411</u>	<u>\$93,604</u>	<u>\$16,589</u>	<u>\$176,766</u>	<u>\$80,176</u>	<u>\$24</u>	<u>\$1,802</u>	
Proposed Costs	\$154,455	\$910,411	\$93,604	\$16,589	\$176,766	\$80,176	\$24	\$1,802	

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>MAC</u>	<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>
Building Charge									
Equipment Charge									
Board of Supervisors	\$666	\$3,475	\$1,815	\$2,428		\$2,129	\$8,633	\$2,721	\$10,709
Clerk									
Recorder									
Public Safety Complex									
Treasurer							\$1,050	\$20,294	\$26,004
District Attorney							\$17,577	\$24,035	\$2,511
City Manager	\$1,095	\$5,708	\$2,984	\$3,989		\$3,498	\$14,183	\$4,471	\$17,594
Finance	\$1,577	\$13,007	\$3,620	\$9,581		\$8,434	\$11,622	\$7,264	\$14,011
Human Resources	\$1,744	\$22,180	\$3,693	\$22,772		\$14,411	\$24,350	\$20,058	\$5,887
Information Technology	\$7,058	\$84,201	\$16,726	\$64,370		\$52,476	\$53,869	\$87,317	\$24,058
Geographic Information Systems									
Purchasing	\$39	\$262	\$175	\$148		\$167	\$1,477	\$1,246	\$3,779
City Hall									
Internal Auditor	\$101	\$524	\$273	\$366		\$321	\$1,301	\$410	\$1,614
Dispatch									
Public Works									\$96,215
Facilities Maintenance	\$8,794	\$91,897	\$104,760	\$2,084			\$32,465	\$66,222	\$3,078
Subtotal	<u>\$21,074</u>	<u>\$221,254</u>	<u>\$134,046</u>	<u>\$105,738</u>		<u>\$81,436</u>	<u>\$166,527</u>	<u>\$234,038</u>	<u>\$205,460</u>
Proposed Costs	\$21,074	\$221,254	\$134,046	\$105,738		\$81,436	\$166,527	\$234,038	\$205,460

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Medical</u>	<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>
Building Charge									
Equipment Charge									
Board of Supervisors	\$576	\$1,898	\$1,137	\$3,724		\$1,110	\$6,378	\$2,539	\$2,792
Clerk					\$34,205				
Recorder									
Public Safety Complex									
Treasurer								\$900	
District Attorney									
City Manager	\$946	\$3,118	\$1,869	\$6,118		\$1,824	\$10,478	\$4,171	\$4,587
Finance	\$450	\$1,539	\$937	\$5,950		\$1,642	\$8,631	\$13,613	\$4,269
Human Resources						\$218			\$654
Information Technology						\$882			\$6,561
Geographic Information Systems									
Purchasing		\$10	\$9	\$540		\$149	\$823	\$5,884	\$591
City Hall									
Internal Auditor	\$87	\$286	\$172	\$561		\$167	\$962	\$382	\$420
Dispatch									
Public Works									
Facilities Maintenance				\$6,400		\$6,454			\$78,716
Subtotal	<u>\$2,059</u>	<u>\$6,851</u>	<u>\$4,124</u>	<u>\$23,293</u>	<u>\$34,205</u>	<u>\$12,446</u>	<u>\$27,272</u>	<u>\$27,489</u>	<u>\$98,590</u>
Proposed Costs	\$2,059	\$6,851	\$4,124	\$23,293	\$34,205	\$12,446	\$27,272	\$27,489	\$98,590

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Carson City Transit</u>	<u>Library Gift</u>	<u>Business Incubator</u>	<u>Landscape Maint</u>	<u>Administrative Assessment</u>	<u>Traffic/Transport ation</u>	<u>Regional Transportation</u>	<u>V&amp;T</u>	<u>Quality of Life</u>
Building Charge									
Equipment Charge									
Board of Supervisors	\$5,918	\$228	\$990	\$94	\$365	\$121	\$1,948	\$90	\$4,681
Clerk							\$34,205		\$42,757
Recorder									
Public Safety Complex									
Treasurer	\$5,368					\$18,429	\$1,801	\$900	
District Attorney	\$2,511						\$9,327		\$7,533
City Manager	\$9,723	\$375	\$1,626	\$153	\$599	\$199	\$3,201	\$147	\$7,692
Finance	\$8,246	\$328	\$1,043	\$134	\$490	\$120	\$8,622	\$1,789	\$15,137
Human Resources	\$616					\$1,313			\$4,916
Information Technology	\$109								\$14,464
Geographic Information Systems									\$30,038
Purchasing	\$906	\$32	\$555	\$172	\$47	\$1,616	\$19,476	\$992	\$15,371
City Hall									
Internal Auditor	\$893	\$34	\$149	\$14	\$55	\$18	\$293	\$14	\$705
Dispatch									
Public Works							\$128,196		\$29,812
Facilities Maintenance	\$6,302						\$202		
Subtotal	<u>\$40,592</u>	<u>\$997</u>	<u>\$4,363</u>	<u>\$567</u>	<u>\$1,556</u>	<u>\$21,816</u>	<u>\$207,271</u>	<u>\$3,932</u>	<u>\$173,106</u>
Proposed Costs	\$40,592	\$997	\$4,363	\$567	\$1,556	\$21,816	\$207,271	\$3,932	\$173,106

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Street Maintenance</u>	<u>Infrastructure Tax</u>	<u>Grant Fund</u>	<u>Commissary Fund</u>	<u>911 Surcharge</u>	<u>Arts &amp; Culture</u>	<u>Debt Svc-Carson City</u>	<u>Ambulance</u>	<u>Stormwater Drainage</u>
Building Charge									
Equipment Charge									
Board of Supervisors	\$19,475	\$68	\$19,498	\$1,174	\$1,406	\$788		\$18,279	\$1,957
Clerk							\$5,701		
Recorder									
Public Safety Complex									
Treasurer					\$451				\$68,465
District Attorney	\$2,511								\$2,511
City Manager	\$31,996	\$113	\$32,033	\$1,929	\$2,310	\$1,294		\$30,031	\$3,216
Finance	\$20,956	\$99	\$16,277	\$1,572	\$3,685	\$579	\$8,300	\$18,226	(\$4,842)
Human Resources	\$7,462			\$434				\$9,594	\$1,526
Information Technology	\$54,677			\$3,073				\$76,658	\$15,310
Geographic Information Systems									\$13,653
Purchasing	\$5,583	\$3,515	\$8,731	\$153	\$490	\$16		\$1,592	\$8,244
City Hall									
Internal Auditor	\$2,935	\$11	\$2,940	\$177	\$212	\$119		\$2,755	\$295
Dispatch								\$197,400	
Public Works	\$109,495								\$220,887
Facilities Maintenance	\$21,198								\$6,130
Subtotal	<u>\$276,288</u>	<u>\$3,806</u>	<u>\$79,479</u>	<u>\$8,512</u>	<u>\$8,554</u>	<u>\$2,796</u>	<u>\$14,001</u>	<u>\$354,535</u>	<u>\$337,352</u>
Proposed Costs	\$276,288	\$3,806	\$79,479	\$8,512	\$8,554	\$2,796	\$14,001	\$354,535	\$337,352

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Sewer Operation</u>	<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>
Building Charge			\$7,119			\$589	\$1,656		
Equipment Charge									
Board of Supervisors Clerk	\$25,936	\$35,439	\$6,794	\$478	\$9,645	\$9,741	\$3,880	\$13,787	\$1,451
Recorder									
Public Safety Complex									
Treasurer	\$71,793	\$71,567	\$7,347	\$350					
District Attorney	\$2,511	\$2,511	\$25,828				\$2,511	\$5,380	\$5,022
City Manager	\$42,610	\$58,222	\$11,161	\$785	\$15,846	\$16,004	\$6,375	\$22,651	\$2,383
Finance	\$15,675	\$26,812	\$8,845	\$528	\$11,071	\$1,714	\$15,642	\$26,217	\$1,316
Human Resources	\$13,681	\$9,529	\$654	\$218	\$2,633	\$26,689	(\$4,585)		
Information Technology	\$63,002	\$50,302	\$6,561	\$882	\$21,887	\$2,186	\$4,375		
Geographic Information Systems	\$21,845	\$13,653							
Purchasing	\$14,142	\$13,359	\$883	\$22	\$3,538	\$1,220	\$502	\$5,171	\$221
City Hall						\$381	\$2,446		
Internal Auditor	\$3,910	\$5,342	\$1,024	\$72	\$1,454	\$1,469	\$585	\$2,079	\$219
Dispatch									
Public Works	\$1,157,557	\$550,726	\$208,149		\$88,355				
Facilities Maintenance	\$14,130	\$14,683	\$9,969	\$4,272	\$22,418	\$1,094	\$3,073		
Subtotal	<u>\$1,446,792</u>	<u>\$852,145</u>	<u>\$294,334</u>	<u>\$7,607</u>	<u>\$176,847</u>	<u>\$61,087</u>	<u>\$36,460</u>	<u>\$75,285</u>	<u>\$10,612</u>
Proposed Costs	\$1,446,792	\$852,145	\$294,334	\$7,607	\$176,847	\$61,087	\$36,460	\$75,285	\$10,612



Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Redevelopment Revolving</u>	<u>School Debt Service</u>	<u>Tourism Authority</u>	<u>Tricounty Railway</u>	<u>Sub-Conservanc y District</u>	<u>Downtown NID</u>	<u>Controller Trust Fund</u>	<u>CC OPEB Trust</u>	<u>All Other</u>
Building Charge									
Equipment Charge									
Board of Supervisors	\$850		\$6,555		\$2,974	\$364		\$83	
Clerk	\$34,204								
Recorder									\$13,532
Public Safety Complex									
Treasurer		\$3,602							\$31,041
District Attorney									
City Manager	\$1,397		\$10,769		\$4,886	\$597		\$131	
Finance	\$1,223		\$8,132		\$4,145	\$522		\$126	\$15,771
Human Resources			\$4,493		\$9,884				\$2,339
Information Technology			\$14,888		\$23,324				
Geographic Information Systems									\$95,574
Purchasing	\$1,303		\$814		\$123	\$53		\$11	\$2,187
City Hall									
Internal Auditor	\$128		\$988		\$448	\$55		\$14	
Dispatch									\$77,982
Public Works									
Facilities Maintenance									\$334,870
Subtotal	<u>\$39,105</u>	<u>\$3,602</u>	<u>\$46,639</u>		<u>\$45,784</u>	<u>\$1,591</u>		<u>\$365</u>	<u>\$573,296</u>
Proposed Costs	\$39,105	\$3,602	\$46,639		\$45,784	\$1,591		\$365	\$573,296

Allocated Costs by Department

Central Service Departments	<u>Subtotal</u>	<u>Direct Billed</u>	<u>Unallocated</u>	<u>Total</u>
Building Charge	\$367,767			\$367,767
Equipment Charge				
Board of Supervisors	\$472,301			\$472,301
Clerk	\$151,072			\$151,072
Recorder	\$167,028		\$551,827	\$718,855
Public Safety Complex	\$135,914			\$135,914
Treasurer	\$407,607		\$214,508	\$622,115
District Attorney	\$708,828		\$1,988,996	\$2,697,824
City Manager	\$775,946			\$775,946
Finance	\$593,843	\$120,233	\$45,837	\$759,913
Human Resources	\$383,487	\$162,549		\$546,036
Information Technology	\$2,168,058			\$2,168,058
Geographic Information Systems	\$232,109			\$232,109
Purchasing	\$147,076			\$147,076
City Hall	\$19,509			\$19,509
Internal Auditor	\$71,199			\$71,199
Dispatch	\$2,140,493			\$2,140,493
Public Works	\$2,589,392		\$120,878	\$2,710,270
Facilities Maintenance	\$1,313,151			\$1,313,151
Subtotal	<u>\$12,844,780</u>	<u>\$282,782</u>	<u>\$2,922,046</u>	<u>\$16,049,608</u>
Proposed Costs	\$12,844,780	\$282,782	\$2,922,046	\$16,049,608

Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Building Charge		\$571,554	
Equipment Charge		\$111,333	
Board of Supervisors	\$249,209		
Clerk	\$312,306		
Recorder	\$535,430		
Public Safety Complex	\$189,264		
Treasurer	\$581,603		
District Attorney	\$2,743,080		
City Manager	\$766,603		
Finance	\$664,566	\$120,232	
Human Resources	\$308,586	\$162,549	
Information Technology	\$2,412,949		
Geographic Information Systems	\$260,871		
Purchasing	\$130,435		
City Hall	\$73,658		
Internal Auditor	\$64,224		
Dispatch	\$1,949,710		
Public Works	\$2,423,653		
Facilities Maintenance	\$1,417,793		
Elections			\$16,231
Pulbic Guardian			\$39,048
Collections			\$5,183
Assessor			\$270,523
Public Defender			\$39,372
Central Services			\$17,586
Northgate			\$703
Welfare			\$38,351
SART			\$281
Planning			\$129,657
Business License			\$15,637
Chartered Admin			\$36,721
Sheriff Administration			\$554,708
Investigations			\$112,408
Sheriff Operations			\$2,150,095
Sheriff General Services			\$38,665
Detention Facility			\$338,676
Trinet Grant			\$6,337
Fire Administration			\$147,977
Fire Operations			\$287,199
Fire Prevention			\$25,768
Fire Training			\$15,314
Emergency Management			\$4,406

Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Wildland Fire Management			\$25,507
Juvenile Court			\$373,793
Court Fees/Assessments			\$820
Juvenile Probation			\$103,011
Juvenile Detention			\$154,455
Justice Court			\$910,411
Alternative Sentencing			\$93,604
Justice Court			\$16,589
Parks Administration			\$176,766
Park Maintenance			\$80,176
Grants, Gifts, Donations			\$24
Youth Sports Assoc			\$1,802
NV Fair			
Multi Purp Athletic Ctr			\$21,074
Swimming Pool			\$221,254
Community Center			\$134,046
Recreation			\$105,738
Ice Rink			
Sports			\$81,436
Library			\$166,527
Health Admin			\$234,038
Landfill Administration			\$202,949
Medical		\$2,059	\$2,059
Environmental Health		\$6,851	\$6,851
Health		\$4,124	\$4,124
Animal Services			\$23,293
Airport			\$34,205
Cooperative Extension			\$12,446
Supplemental Indigent			\$27,272
Capital Projects			\$27,489
Senior Citizens			\$98,590
Carson City Transit			\$40,592
Library Gift			\$997
Business Incubator			\$4,363
Landscape Maintenance			\$567
Administrative Assessment			\$1,556
Traffic/Transportation			\$21,816
Regional Transportation			\$207,271
V&T Spec. Infrastructure			\$3,932
Quality of Life			\$173,106
Street Maintenance			\$276,288
Infrastructure Tax			\$3,806
Grant Fund			\$79,479

Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Commissary Fund			\$8,512
911 Surcharge			\$8,554
Arts & Culture Fund			\$2,796
Debt Svc-Carson City			\$14,001
Ambulance			\$354,535
Stormwater Drainage			\$337,352
Sewer Operation			\$1,446,792
Water			\$852,145
Building Permits			\$294,334
Cemetery			\$7,607
CC Sanitary Landfill			\$2,511
Fleet Management			\$176,847
Group Medical Insurance			\$61,087
Workers Compensation Ins			\$36,460
Insurance Fund			\$75,285
Redevelopment			\$10,612
Redevelopment Revolving			\$39,105
School Debt Service			\$3,602
Tourism Authority			\$46,639
Tricounty Railway			
Sub-Conservancy District			\$45,784
Downtown NID			\$1,591
Controller Trust Fund			
Carson City OPEB Trust			\$365
All Other			\$573,296
Unallocated			\$2,922,046
Direct Billed			\$282,782
Total	<u>\$15,083,940</u>	<u>\$965,668</u>	<u>\$16,049,608</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	(\$571,962)	\$0	\$0	\$0	\$0	\$0	\$408	\$0	\$0
Equipment Charge	\$0	(\$111,333)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board of Supervisors	\$2,517	\$0	(\$551,152)	\$183,898	\$12,382	\$0	\$0	\$74,504	\$2,036
Clerk	\$0	\$0	\$1,660	(\$352,073)	\$16,079	\$0	\$5,652	\$0	\$2,552
Recorder	\$75,823	\$10,306	\$2,846	\$0	(\$747,316)	\$26,989	\$19,941	\$18,375	\$4,375
Public Safety Complex	\$0	\$0	\$1,006	\$0	\$0	(\$193,614)	\$0	\$0	\$1,547
Treasurer	\$6,759	\$409	\$3,091	\$0	\$0	\$0	(\$648,936)	\$12,362	\$4,753
District Attorney	\$68,480	\$235	\$14,580	\$0	\$0	\$30,711	\$0	(\$3,035,873)	\$22,415
City Manager	\$11,775	\$2,060	\$4,075	\$0	\$0	\$0	\$0	\$65,287	(\$898,386)
Finance	\$5,559	\$1,324	\$3,532	\$0	\$0	\$0	\$0	\$12,196	\$5,804
Human Resources	\$10,960	\$0	\$1,640	\$0	\$0	\$0	\$820	\$59,188	\$2,695
Information Technology	\$7,279	\$62,211	\$12,826	\$0	\$0	\$0	\$0	\$19,729	\$21,071
Geographic Information Systems	\$0	\$3,089	\$1,386	\$0	\$0	\$0	\$0	\$0	\$2,278
Purchasing	\$0	\$0	\$694	\$0	\$0	\$0	\$0	\$13,632	\$1,139
City Hall	\$0	\$0	\$392	\$0	\$0	\$0	\$0	\$0	\$643
Internal Auditor	\$0	\$0	\$341	\$17,103	\$0	\$0	\$0	\$0	\$561
Dispatch	\$12,668	\$17,443	\$10,363	\$0	\$0	\$0	\$0	\$0	\$17,026
Public Works	\$2,375	\$1,993	\$12,883	\$0	\$0	\$0	\$0	\$62,776	\$21,164
Facilities Maintenance	\$0	\$12,263	\$7,536	\$0	\$0	\$0	\$0	\$0	\$12,381
Elections	\$0	\$0	\$1,556	\$0	\$0	\$0	\$0	\$0	\$2,556
Pulbic Guardian	\$510	\$0	\$1,405	\$0	\$0	\$0	\$0	\$15,783	\$2,308
Collections	\$3,127	\$0	\$0	\$0	\$0	\$1,097	\$0	\$0	\$0
Assessor	\$5,071	\$0	\$4,342	\$0	\$0	\$0	\$6,822	\$7,533	\$7,134
Public Defender	\$0	\$0	\$8,680	\$0	\$0	\$0	\$0	\$0	\$14,261
Central Services	\$0	\$0	\$3,877	\$0	\$0	\$0	\$0	\$0	\$6,369
Northgate	\$0	\$0	\$155	\$0	\$0	\$0	\$0	\$0	\$255
Welfare	\$0	\$0	\$2,280	\$0	\$0	\$0	\$0	\$0	\$3,746
SART	\$0	\$0	\$77	\$0	\$0	\$0	\$0	\$0	\$126
Planning	\$9,492	\$0	\$3,610	\$0	\$0	\$0	\$700	\$76,048	\$5,930
Business License	\$4,748	\$0	\$565	\$0	\$0	\$0	\$6,472	\$0	\$930
Chartered Admin	\$0	\$0	\$5,021	\$0	\$0	\$0	\$0	\$0	\$8,249
Sheriff Administration	\$0	\$0	\$6,347	\$0	\$0	\$1,046	\$5,948	\$48,068	\$10,428
Investigations	\$0	\$0	\$12,693	\$0	\$0	\$0	\$0	\$0	\$20,853
Sheriff Operations	\$0	\$0	\$36,085	\$0	\$0	\$0	\$0	\$0	\$59,285
Sheriff General Services	\$0	\$0	\$3,094	\$0	\$0	\$0	\$0	\$0	\$5,082
Detention Facility	\$52,025	\$0	\$23,992	\$0	\$0	\$26,405	\$0	\$0	\$39,417
Trinet Grant	\$0	\$0	\$944	\$0	\$0	\$0	\$0	\$0	\$1,552
Fire Administration	\$0	\$0	\$1,431	\$0	\$0	\$0	\$18,368	\$20,806	\$2,351
Fire Operations	\$0	\$0	\$41,176	\$0	\$0	\$0	\$0	\$0	\$67,649
Fire Prevention	\$0	\$0	\$2,286	\$0	\$0	\$0	\$0	\$0	\$3,757

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board of Supervisors	\$1,601	\$1,473	\$12,892	\$0	\$250	\$5,651	\$189	\$0	\$0
Clerk	\$1,883	\$1,201	\$10,328	\$0	\$176	\$0	\$236	\$0	\$0
Recorder	\$2,952	\$4,466	\$21,314	\$0	\$235	\$0	\$405	\$0	\$0
Public Safety Complex	\$1,511	\$0	\$0	\$0	\$143	\$0	\$143	\$0	\$0
Treasurer	\$3,414	\$1,801	\$14,210	\$0	\$251	\$7,627	\$440	\$0	\$0
District Attorney	\$14,848	\$22,124	\$95,054	\$0	\$1,409	\$0	\$2,076	\$0	\$0
City Manager	\$3,926	\$1,001	\$10,742	\$0	\$285	\$10,768	\$580	\$0	\$0
Finance	(\$859,856)	\$6,740	\$19,337	\$0	\$422	\$9,593	\$503	\$0	\$0
Human Resources	\$2,119	(\$627,552)	\$48,474	\$0	\$221	\$10,257	\$233	\$0	\$0
Information Technology	\$16,257	\$2,822	(\$2,585,614)	\$0	\$3,459	\$12,028	\$1,826	\$0	\$0
Geographic Information Svstems	\$2,173	\$1,108	\$0	(\$273,069)	\$1,967	\$0	\$197	\$0	\$0
Purchasing	\$11,382	\$218	\$2,186	\$0	(\$159,785)	\$0	\$99	\$0	\$0
City Hall	\$627	\$0	\$0	\$0	\$57	(\$75,433)	\$56	\$0	\$0
Internal Auditor	\$544	\$0	\$0	\$0	\$49	\$0	(\$82,822)	\$0	\$0
Dispatch	\$11,543	\$6,105	\$56,019	\$40,960	\$1,077	\$0	\$1,562	(\$2,140,493)	\$0
Public Works	\$15,498	\$20,943	\$88,900	\$0	\$1,592	\$0	\$1,942	\$0	(\$2,710,270)
Facilities Maintenance	\$9,665	\$11,514	\$38,100	\$0	\$1,116	\$0	\$1,136	\$0	\$0
Elections	\$2,255	\$1,090	\$8,325	\$0	\$214	\$0	\$235	\$0	\$0
Pulbic Guardian	\$1,776	\$2,333	\$10,513	\$0	\$174	\$3,081	\$212	\$0	\$0
Collections	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assessor	\$4,717	\$2,960	\$184,319	\$30,038	\$420	\$9,470	\$654	\$0	\$0
Public Defender	\$13,871	\$0	\$0	\$0	\$1,251	\$0	\$1,309	\$0	\$0
Central Services	\$6,196	\$0	\$0	\$0	\$559	\$0	\$585	\$0	\$0
Northgate	\$248	\$0	\$0	\$0	\$22	\$0	\$23	\$0	\$0
Welfare	\$4,201	\$3,052	\$20,182	\$0	\$415	\$4,131	\$344	\$0	\$0
SART	\$65	\$0	\$0	\$0	\$1	\$0	\$12	\$0	\$0
Planning	\$3,919	\$1,744	\$16,192	\$0	\$334	\$0	\$544	\$0	\$0
Business License	\$484	\$0	\$0	\$0	\$7	\$0	\$86	\$0	\$0
Chartered Admin	\$4,962	\$2,181	\$15,346	\$0	\$205	\$0	\$757	\$0	\$0
Sheriff Administration	\$8,536	\$2,181	\$404,180	\$0	\$653	\$0	\$957	\$0	\$0
Investigations	\$12,729	\$3,270	\$32,806	\$27,308	\$836	\$0	\$1,913	\$0	\$0
Sheriff Operations	\$35,601	\$41,070	\$124,663	\$0	\$2,600	\$0	\$5,440	\$1,845,351	\$0
Sheriff General Services	\$3,677	\$2,181	\$17,957	\$0	\$325	\$0	\$466	\$0	\$0
Detention Facility	\$24,974	\$9,501	\$86,177	\$0	\$1,964	\$0	\$3,616	\$0	\$0
Trinet Grant	\$1,192	\$218	\$2,186	\$0	\$103	\$0	\$142	\$0	\$0
Fire Administration	\$1,688	\$873	\$37,261	\$0	\$108	\$0	\$216	\$0	\$0
Fire Operations	\$38,590	\$19,744	\$91,858	\$0	\$2,215	\$0	\$6,207	\$19,760	\$0
Fire Prevention	\$2,968	\$2,181	\$14,042	\$0	\$189	\$0	\$345	\$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	\$4,550	\$0
Clerk	\$0	\$0
Recorder	\$23,859	\$0
Public Safety Complex	\$0	\$0
Treasurer	\$12,216	\$0
District Attorney	\$20,861	\$0
City Manager	\$21,284	\$0
Finance	\$10,048	\$0
Human Resources	\$19,810	\$0
Information Technology	\$13,157	\$0
Geographic Information Systems	\$0	\$0
Purchasing	\$0	\$0
City Hall	\$0	\$0
Internal Auditor	\$0	\$0
Dispatch	\$16,017	\$0
Public Works	\$56,551	\$0
Facilities Maintenance	(\$1,511,504)	\$0
Elections	\$0	\$16,231
Public Guardian	\$953	\$39,048
Collections	\$959	\$5,183
Assessor	\$7,043	\$270,523
Public Defender	\$0	\$39,372
Central Services	\$0	\$17,586
Northgate	\$0	\$703
Welfare	\$0	\$38,351
SART	\$0	\$281
Planning	\$11,144	\$129,657
Business License	\$2,345	\$15,637
Chartered Admin	\$0	\$36,721
Sheriff Administration	\$66,364	\$554,708
Investigations	\$0	\$112,408
Sheriff Operations	\$0	\$2,150,095
Sheriff General Services	\$5,883	\$38,665
Detention Facility	\$70,605	\$338,676
Trinet Grant	\$0	\$6,337
Fire Administration	\$64,875	\$147,977
Fire Operations	\$0	\$287,199
Fire Prevention	\$0	\$25,768



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	\$1,467	\$0	\$0	\$0	\$0	\$0	\$2,410
Emergency Management	\$0	\$0	\$1,208	\$0	\$0	\$0	\$0	\$0	\$1,984
Wildland Fire Management	\$0	\$0	\$797	\$0	\$0	\$0	\$0	\$0	\$1,308
Juvenile Court	\$0	\$0	\$3,357	\$0	\$0	\$0	\$1,924	\$344,369	\$5,515
Court Fees/Assessments	\$0	\$0	\$94	\$0	\$0	\$0	\$0	\$0	\$155
Juvenile Probation	\$0	\$0	\$8,283	\$0	\$0	\$0	\$3,174	\$0	\$13,610
Juvenile Detention	\$0	\$0	\$8,220	\$0	\$0	\$0	\$0	\$0	\$13,504
Justice Court	\$283,430	\$0	\$22,694	\$0	\$153,496	\$107,366	\$17,495	\$16,144	\$37,285
Alternative Sentencing	\$0	\$0	\$6,803	\$0	\$0	\$0	\$7,171	\$12,555	\$11,176
Justice Court	\$0	\$0	\$1,482	\$0	\$0	\$0	\$0	\$0	\$2,435
Parks Administration	\$0	\$0	\$2,581	\$0	\$0	\$0	\$10,171	\$55,243	\$4,239
Park Maintenance	\$0	\$0	\$7,478	\$0	\$0	\$0	\$0	\$0	\$12,286
Grants, Gifts, Donations	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$9
Youth Sports Assoc	\$0	\$0	\$429	\$0	\$0	\$0	\$0	\$0	\$705
NV Fair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Multi Purp Athletic Ctr	\$0	\$0	\$666	\$0	\$0	\$0	\$0	\$0	\$1,095
Swimming Pool	\$0	\$0	\$3,475	\$0	\$0	\$0	\$0	\$0	\$5,708
Community Center	\$0	\$0	\$1,815	\$0	\$0	\$0	\$0	\$0	\$2,984
Recreation	\$0	\$0	\$2,428	\$0	\$0	\$0	\$0	\$0	\$3,989
Ice Rink	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sports	\$0	\$0	\$2,129	\$0	\$0	\$0	\$0	\$0	\$3,498
Library	\$0	\$0	\$8,633	\$0	\$0	\$0	\$1,050	\$17,577	\$14,183
Health Admin	\$0	\$0	\$2,721	\$0	\$0	\$0	\$20,294	\$24,035	\$4,471
Landfill Administration	\$0	\$0	\$10,709	\$0	\$0	\$0	\$26,004	\$0	\$17,594
Medical	\$0	\$0	\$576	\$0	\$0	\$0	\$0	\$0	\$946
Environmental Health	\$0	\$0	\$1,898	\$0	\$0	\$0	\$0	\$0	\$3,118
Health	\$0	\$0	\$1,137	\$0	\$0	\$0	\$0	\$0	\$1,869
Animal Services	\$0	\$0	\$3,724	\$0	\$0	\$0	\$0	\$0	\$6,118
Airport	\$0	\$0	\$0	\$34,205	\$0	\$0	\$0	\$0	\$0
Cooperative Extension	\$0	\$0	\$1,110	\$0	\$0	\$0	\$0	\$0	\$1,824
Supplemental Indigent	\$0	\$0	\$6,378	\$0	\$0	\$0	\$0	\$0	\$10,478
Capital Projects	\$0	\$0	\$2,539	\$0	\$0	\$0	\$900	\$0	\$4,171
Senior Citizens	\$0	\$0	\$2,792	\$0	\$0	\$0	\$0	\$0	\$4,587
Carson City Transit	\$0	\$0	\$5,918	\$0	\$0	\$0	\$5,368	\$2,511	\$9,723
Library Gift	\$0	\$0	\$228	\$0	\$0	\$0	\$0	\$0	\$375
Business Incubator	\$0	\$0	\$990	\$0	\$0	\$0	\$0	\$0	\$1,626
Landscape Maintenance	\$0	\$0	\$94	\$0	\$0	\$0	\$0	\$0	\$153
Administrative Assessment	\$0	\$0	\$365	\$0	\$0	\$0	\$0	\$0	\$599
Traffic/Transportation	\$0	\$0	\$121	\$0	\$0	\$0	\$18,429	\$0	\$199
Regional Transportation	\$0	\$0	\$1,948	\$34,205	\$0	\$0	\$1,801	\$9,327	\$3,201
V&T Spec. Infrastructure	\$0	\$0	\$90	\$0	\$0	\$0	\$900	\$0	\$147
Quality of Life	\$0	\$0	\$4,681	\$42,757	\$0	\$0	\$0	\$7,533	\$7,692

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>
Fire Training	\$1,864	\$436	\$4,375	\$0	\$171	\$0	\$221	\$0	\$0
Emergency Management	\$1,019	\$0	\$0	\$0	\$13	\$0	\$182	\$0	\$0
Wildland Fire Management	\$3,021	\$3,707	\$16,303	\$0	\$251	\$0	\$120	\$0	\$0
Juvenile Court	\$3,641	\$1,526	\$12,699	\$0	\$256	\$0	\$506	\$0	\$0
Court Fees/Assessments	\$151	\$0	\$0	\$0	\$406	\$0	\$14	\$0	\$0
Juvenile Probation	\$8,732	\$3,270	\$57,092	\$0	\$794	\$0	\$1,249	\$0	\$0
Juvenile Detention	\$9,323	\$19,800	\$47,271	\$0	\$891	\$0	\$1,239	\$0	\$0
Justice Court	\$25,006	\$25,217	\$129,847	\$0	\$2,108	\$0	\$3,421	\$0	\$0
Alternative Sentencing	\$8,883	\$9,059	\$36,448	\$0	\$484	\$0	\$1,025	\$0	\$0
Justice Court	\$2,369	\$8,659	\$0	\$0	\$1,421	\$0	\$223	\$0	\$0
Parks Administration	\$2,617	\$873	\$8,973	\$0	\$197	\$0	\$389	\$0	\$0
Park Maintenance	\$9,351	\$8,998	\$39,827	\$0	\$1,108	\$0	\$1,128	\$0	\$0
Grants, Gifts, Donations	\$8	\$0	\$0	\$0	\$1	\$0	\$1	\$0	\$0
Youth Sports Assoc	\$562	\$0	\$0	\$0	\$41	\$0	\$65	\$0	\$0
NV Fair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Multi Purp Athletic Ctr	\$1,577	\$1,744	\$7,058	\$0	\$39	\$0	\$101	\$0	\$0
Swimming Pool	\$13,007	\$22,180	\$84,201	\$0	\$262	\$0	\$524	\$0	\$0
Community Center	\$3,620	\$3,693	\$16,726	\$0	\$175	\$0	\$273	\$0	\$0
Recreation	\$9,581	\$22,772	\$64,370	\$0	\$148	\$0	\$366	\$0	\$0
Ice Rink	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sports	\$8,434	\$14,411	\$52,476	\$0	\$167	\$0	\$321	\$0	\$0
Library	\$11,622	\$24,350	\$53,869	\$0	\$1,477	\$0	\$1,301	\$0	\$0
Health Admin	\$7,264	\$20,058	\$87,317	\$0	\$1,246	\$0	\$410	\$0	\$0
Landfill Administration	\$14,011	\$5,887	\$24,058	\$0	\$3,779	\$0	\$1,614	\$0	\$96,215
Medical	\$450	\$0	\$0	\$0	\$0	\$0	\$87	\$0	\$0
Environmental Health	\$1,539	\$0	\$0	\$0	\$10	\$0	\$286	\$0	\$0
Health	\$937	\$0	\$0	\$0	\$9	\$0	\$172	\$0	\$0
Animal Services	\$5,950	\$0	\$0	\$0	\$540	\$0	\$561	\$0	\$0
Airport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cooperative Extension	\$1,642	\$218	\$882	\$0	\$149	\$0	\$167	\$0	\$0
Supplemental Indigent	\$8,631	\$0	\$0	\$0	\$823	\$0	\$962	\$0	\$0
Capital Projects	\$13,613	\$0	\$0	\$0	\$5,884	\$0	\$382	\$0	\$0
Senior Citizens	\$4,269	\$654	\$6,561	\$0	\$591	\$0	\$420	\$0	\$0
Carson City Transit	\$8,246	\$616	\$109	\$0	\$906	\$0	\$893	\$0	\$0
Library Gift	\$328	\$0	\$0	\$0	\$32	\$0	\$34	\$0	\$0
Business Incubator	\$1,043	\$0	\$0	\$0	\$555	\$0	\$149	\$0	\$0
Landscape Maintenance	\$134	\$0	\$0	\$0	\$172	\$0	\$14	\$0	\$0
Administrative Assessment	\$490	\$0	\$0	\$0	\$47	\$0	\$55	\$0	\$0
Traffic/Transportation	\$120	\$1,313	\$0	\$0	\$1,616	\$0	\$18	\$0	\$0
Regional Transportation	\$8,622	\$0	\$0	\$0	\$19,476	\$0	\$293	\$0	\$128,196
V&T Spec. Infrastructure	\$1,789	\$0	\$0	\$0	\$992	\$0	\$14	\$0	\$0
Quality of Life	\$15,137	\$4,916	\$14,464	\$30,038	\$15,371	\$0	\$705	\$0	\$29,812

**Detail of Allocated Costs**

<b>Departments</b>	<b><u>Facilities Maintenance</u></b>	<b><u>Total Plan Allocated</u></b>
Fire Training	\$4,370	\$15,314
Emergency Management	\$0	\$4,406
Wildland Fire Management	\$0	\$25,507
Juvenile Court	\$0	\$373,793
Court Fees/Assessments	\$0	\$820
Juvenile Probation	\$6,807	\$103,011
Juvenile Detention	\$54,207	\$154,455
Justice Court	\$86,902	\$910,411
Alternative Sentencing	\$0	\$93,604
Justice Court	\$0	\$16,589
Parks Administration	\$91,483	\$176,766
Park Maintenance	\$0	\$80,176
Grants, Gifts, Donations	\$0	\$24
Youth Sports Assoc	\$0	\$1,802
NV Fair	\$0	\$0
Multi Purp Athletic Ctr	\$8,794	\$21,074
Swimming Pool	\$91,897	\$221,254
Community Center	\$104,760	\$134,046
Recreation	\$2,084	\$105,738
Ice Rink	\$0	\$0
Sports	\$0	\$81,436
Library	\$32,465	\$166,527
Health Admin	\$66,222	\$234,038
Landfill Administration	\$3,078	\$202,949
Medical	\$0	\$2,059
Environmental Health	\$0	\$6,851
Health	\$0	\$4,124
Animal Services	\$6,400	\$23,293
Airport	\$0	\$34,205
Cooperative Extension	\$6,454	\$12,446
Supplemental Indigent	\$0	\$27,272
Capital Projects	\$0	\$27,489
Senior Citizens	\$78,716	\$98,590
Carson City Transit	\$6,302	\$40,592
Library Gift	\$0	\$997
Business Incubator	\$0	\$4,363
Landscape Maintenance	\$0	\$567
Administrative Assessment	\$0	\$1,556
Traffic/Transportation	\$0	\$21,816
Regional Transportation	\$202	\$207,271
V&T Spec. Infrastructure	\$0	\$3,932
Quality of Life	\$0	\$173,106

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>
Street Maintenance	\$0	\$0	\$19,475	\$0	\$0	\$0	\$0	\$2,511	\$31,996
Infrastructure Tax	\$0	\$0	\$68	\$0	\$0	\$0	\$0	\$0	\$113
Grant Fund	\$0	\$0	\$19,498	\$0	\$0	\$0	\$0	\$0	\$32,033
Commissary Fund	\$0	\$0	\$1,174	\$0	\$0	\$0	\$0	\$0	\$1,929
911 Surcharge	\$0	\$0	\$1,406	\$0	\$0	\$0	\$451	\$0	\$2,310
Arts & Culture Fund	\$0	\$0	\$788	\$0	\$0	\$0	\$0	\$0	\$1,294
Debt Svc-Carson City	\$0	\$0	\$0	\$5,701	\$0	\$0	\$0	\$0	\$0
Ambulance	\$0	\$0	\$18,279	\$0	\$0	\$0	\$0	\$0	\$30,031
Stormwater Drainage	\$0	\$0	\$1,957	\$0	\$0	\$0	\$68,465	\$2,511	\$3,216
Sewer Operation	\$0	\$0	\$25,936	\$0	\$0	\$0	\$71,793	\$2,511	\$42,610
Water	\$0	\$0	\$35,439	\$0	\$0	\$0	\$71,567	\$2,511	\$58,222
Building Permits	\$7,119	\$0	\$6,794	\$0	\$0	\$0	\$7,347	\$25,828	\$11,161
Cemetery	\$0	\$0	\$478	\$0	\$0	\$0	\$350	\$0	\$785
CC Sanitary Landfill	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,511	\$0
Fleet Management	\$0	\$0	\$9,645	\$0	\$0	\$0	\$0	\$0	\$15,846
Group Medical Insurance	\$589	\$0	\$9,741	\$0	\$0	\$0	\$0	\$0	\$16,004
Workers Compensation Ins	\$1,656	\$0	\$3,880	\$0	\$0	\$0	\$0	\$2,511	\$6,375
Insurance Fund	\$0	\$0	\$13,787	\$0	\$0	\$0	\$0	\$5,380	\$22,651
Redevelopment	\$0	\$0	\$1,451	\$0	\$0	\$0	\$0	\$5,022	\$2,383
Redevelopment Revolving	\$0	\$0	\$850	\$34,204	\$0	\$0	\$0	\$0	\$1,397
School Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$3,602	\$0	\$0
Tourism Authority	\$0	\$0	\$6,555	\$0	\$0	\$0	\$0	\$0	\$10,769
Tricounty Railway	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Conservancy District	\$0	\$0	\$2,974	\$0	\$0	\$0	\$0	\$0	\$4,886
Downtown NID	\$0	\$0	\$364	\$0	\$0	\$0	\$0	\$0	\$597
Controller Trust Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Carson City OPEB Trust	\$0	\$0	\$83	\$0	\$0	\$0	\$0	\$0	\$131
All Other	\$0	\$0	\$0	\$0	\$13,532	\$0	\$31,041	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	(\$551,827)	\$0	(\$214,508)	(\$1,988,996)	\$0
Direct Bill									
Unallocated					\$551,827		\$214,508	\$1,988,996	
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Carson City, Nevada - Full Cost Allocation

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>
Street Maintenance	\$20,956	\$7,462	\$54,677	\$0	\$5,583	\$0	\$2,935	\$0	\$109,495
Infrastructure Tax	\$99	\$0	\$0	\$0	\$3,515	\$0	\$11	\$0	\$0
Grant Fund	\$16,277	\$0	\$0	\$0	\$8,731	\$0	\$2,940	\$0	\$0
Commissary Fund	\$1,572	\$434	\$3,073	\$0	\$153	\$0	\$177	\$0	\$0
911 Surcharge	\$3,685	\$0	\$0	\$0	\$490	\$0	\$212	\$0	\$0
Arts & Culture Fund	\$579	\$0	\$0	\$0	\$16	\$0	\$119	\$0	\$0
Debt Svc-Carson City	\$8,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ambulance	\$18,226	\$9,594	\$76,658	\$0	\$1,592	\$0	\$2,755	\$197,400	\$0
Stormwater Drainage	(\$4,842)	\$1,526	\$15,310	\$13,653	\$8,244	\$0	\$295	\$0	\$220,887
Sewer Operation	\$15,675	\$13,681	\$63,002	\$21,845	\$14,142	\$0	\$3,910	\$0	\$1,157,557
Water	\$26,812	\$9,529	\$50,302	\$13,653	\$13,359	\$0	\$5,342	\$0	\$550,726
Building Permits	\$8,845	\$654	\$6,561	\$0	\$883	\$0	\$1,024	\$0	\$208,149
Cemetery	\$528	\$218	\$882	\$0	\$22	\$0	\$72	\$0	\$0
CC Sanitary Landfill	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fleet Management	\$11,071	\$2,633	\$21,887	\$0	\$3,538	\$0	\$1,454	\$0	\$88,355
Group Medical Insurance	\$1,714	\$26,689	\$2,186	\$0	\$1,220	\$381	\$1,469	\$0	\$0
Workers Compensation Ins	\$15,642	(\$4,585)	\$4,375	\$0	\$502	\$2,446	\$585	\$0	\$0
Insurance Fund	\$26,217	\$0	\$0	\$0	\$5,171	\$0	\$2,079	\$0	\$0
Redevelopment	\$1,316	\$0	\$0	\$0	\$221	\$0	\$219	\$0	\$0
Redevelopment Revolving	\$1,223	\$0	\$0	\$0	\$1,303	\$0	\$128	\$0	\$0
School Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tourism Authority	\$8,132	\$4,493	\$14,888	\$0	\$814	\$0	\$988	\$0	\$0
Tricounty Railway	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Conservancy District	\$4,145	\$9,884	\$23,324	\$0	\$123	\$0	\$448	\$0	\$0
Downtown NID	\$522	\$0	\$0	\$0	\$53	\$0	\$55	\$0	\$0
Controller Trust Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Carson City OPEB Trust	\$126	\$0	\$0	\$0	\$11	\$0	\$14	\$0	\$0
All Other	\$15,771	\$2,339	\$0	\$95,574	\$2,187	\$0	\$0	\$77,982	\$0
Subtotal	(\$166,070)	(\$162,549)	\$0	\$0	\$0	\$0	\$0	\$0	(\$120,878)
Direct Bill	\$120,233	\$162,549							
Unallocated	\$45,837								\$120,878
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Detail of Allocated Costs

Departments	<u>Facilities Maintenance</u>	<u>Total Plan Allocated</u>
Street Maintenance	\$21,198	\$276,288
Infrastructure Tax	\$0	\$3,806
Grant Fund	\$0	\$79,479
Commissary Fund	\$0	\$8,512
911 Surcharge	\$0	\$8,554
Arts & Culture Fund	\$0	\$2,796
Debt Svc-Carson City	\$0	\$14,001
Ambulance	\$0	\$354,535
Stormwater Drainage	\$6,130	\$337,352
Sewer Operation	\$14,130	\$1,446,792
Water	\$14,683	\$852,145
Building Permits	\$9,969	\$294,334
Cemetery	\$4,272	\$7,607
CC Sanitary Landfill	\$0	\$2,511
Fleet Management	\$22,418	\$176,847
Group Medical Insurance	\$1,094	\$61,087
Workers Compensation Ins	\$3,073	\$36,460
Insurance Fund	\$0	\$75,285
Redevelopment	\$0	\$10,612
Redevelopment Revolving	\$0	\$39,105
School Debt Service	\$0	\$3,602
Tourism Authority	\$0	\$46,639
Tricounty Railway	\$0	\$0
Sub-Conservancy District	\$0	\$45,784
Downtown NID	\$0	\$1,591
Controller Trust Fund	\$0	\$0
Carson City OPEB Trust	\$0	\$365
All Other	\$334,870	\$573,296
Subtotal	\$0	\$12,844,780
Direct Bill		\$282,782
Unallocated		\$2,922,046
Total	\$0	\$16,049,608

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

**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: 2<sup>nd</sup> 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		\$408	\$408	
Total allocated additions:		<u>\$408</u>	<u>\$408</u>	<u>\$408</u>
Departmental cost adjustments:				
City Hall	\$52,675			
Public Safety Complex	\$482,885			
BRIC Building	\$23,326			
Dispatch	\$12,668			
Total departmental cost adjustments:	<u>\$571,554</u>			<u>\$571,554</u>
Total to be allocated	<u><b>\$571,554</b></u>	<u><b>\$408</b></u>		<u><b>\$571,962</b></u>

Carson City, Nevada - Full Cost Allocation

Building Charge  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>City Hall</u>	<u>Public Safety Complex</u>	<u>BRIC Building</u>	<u>Dispatch</u>
<b><u>Other Expense and Cost</u></b>						
SALARIES & WAGES						
FRINGE BENEFITS						
<b><u>Cost Adjustments</u></b>						
City Hall	\$52,675		\$52,675			
Public Safety Complex	\$482,885			\$482,885		
BRIC Building	\$23,326				\$23,326	
Dispatch	\$12,668					\$12,668
Functional Cost	\$571,554		\$52,675	\$482,885	\$23,326	\$12,668
Allocable Costs	\$571,554		\$52,675	\$482,885	\$23,326	\$12,668
<b>1st Allocation</b>	<b>\$571,554</b>		<b>\$52,675</b>	<b>\$482,885</b>	<b>\$23,326</b>	<b>\$12,668</b>
Additions: 2nd						
Treasurer	\$408				\$408	
Functional Cost	\$408				\$408	
Allocable Costs	\$408				\$408	
<b>2nd Allocation</b>	<b>\$408</b>				<b>\$408</b>	
<b>Total allocated</b>	<b>\$571,962</b>		<b>\$52,675</b>	<b>\$482,885</b>	<b>\$23,734</b>	<b>\$12,668</b>

Carson City, Nevada - Full Cost Allocation

Building Charge  
Detail allocation of  
City Hall

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	701	4.779 %	\$2,517		\$2,517		\$2,517
Treasurer	1,882	12.831 %	\$6,759		\$6,759		\$6,759
Assessor	1,412	9.626 %	\$5,071		\$5,071		\$5,071
City Manager	3,279	22.355 %	\$11,775		\$11,775		\$11,775
Finance	1,548	10.554 %	\$5,559		\$5,559		\$5,559
Human Resources	3,052	20.807 %	\$10,960		\$10,960		\$10,960
Information Technology	2,027	13.819 %	\$7,279		\$7,279		\$7,279
Group Medical Insurance	164	1.118 %	\$589		\$589		\$589
Workers Compensation Ins	461	3.143 %	\$1,656		\$1,656		\$1,656
Pulbic Guardian	142	0.968 %	\$510		\$510		\$510
Total	<u>14,668</u>	<u>100.000 %</u>	<u>\$52,675</u>		<u>\$52,675</u>		<u>\$52,675</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 %	\$75,823		\$75,823		\$75,823
Collections	336	0.648 %	\$3,127		\$3,127		\$3,127
District Attorney	7,358	14.181 %	\$68,480		\$68,480		\$68,480
Detention Facility	5,590	10.774 %	\$52,025		\$52,025		\$52,025
Justice Court	<u>30,454</u>	<u>58.695 %</u>	<u>\$283,430</u>		<u>\$283,430</u>		<u>\$283,430</u>
Total	51,885	100.000 %	\$482,885		\$482,885		\$482,885

(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	\$163	\$9,492
Building Permits	2,770	29.998 %	\$6,997		\$6,997	\$122	\$7,119
Business License	1,847	20.002 %	\$4,666		\$4,666	\$82	\$4,748
Public Works	924	10.006 %	\$2,334		\$2,334	\$41	\$2,375
<b>Total</b>	<u>9,234</u>	<u>100.000 %</u>	<u>\$23,326</u>		<u>\$23,326</u>	<u>\$408</u>	<u>\$23,734</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



**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	\$2,517	\$2,517			
Recorder	\$75,823		\$75,823		
Treasurer	\$6,759	\$6,759			
District Attorney	\$68,480		\$68,480		
City Manager	\$11,775	\$11,775			
Finance	\$5,559	\$5,559			
Human Resources	\$10,960	\$10,960			
Information Technology	\$7,279	\$7,279			
Dispatch	\$12,668				\$12,668
Public Works	\$2,375			\$2,375	
Pulbic Guardian	\$510	\$510			
Collections	\$3,127		\$3,127		
Assessor	\$5,071	\$5,071			
Planning	\$9,492			\$9,492	
Business License	\$4,748			\$4,748	
Detention Facility	\$52,025		\$52,025		
Justice Court	\$283,430		\$283,430		
Building Permits	\$7,119			\$7,119	
Group Medical Insurance	\$589	\$589			
Workers Compensation Ins	\$1,656	\$1,656			
<b>Total</b>	<b>\$571,962</b>	<b>\$52,675</b>	<b>\$482,885</b>	<b>\$23,734</b>	<b>\$12,668</b>

**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

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Departmental cost adjustments:				
EQUIPMENT	\$111,333			
Total departmental cost adjustments:	<u>\$111,333</u>			<u>\$111,333</u>
Total to be allocated	<u><u>\$111,333</u></u>			<u><u>\$111,333</u></u>

Equipment Charge  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Furniture, Fixtures &amp; Equip</u>
<b><u>Other Expense and Cost</u></b>			
SALARIES & WAGES			
FRINGE BENEFITS			
<b><u>Cost Adjustments</u></b>			
EQUIPMENT	\$111,333		\$111,333
Functional Cost	\$111,333		\$111,333
Allocable Costs	\$111,333		\$111,333
<b>1st Allocation</b>	<b>\$111,333</b>		<b>\$111,333</b>
Functional Cost			
Allocable Costs			
<b>2nd Allocation</b>			
<b>Total allocated</b>	<b>\$111,333</b>		<b>\$111,333</b>

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	0.211 %	\$235		\$235		\$235
City Manager	2,060	1.850 %	\$2,060		\$2,060		\$2,060
Information Technology	62,211	55.878 %	\$62,211		\$62,211		\$62,211
Public Works	1,993	1.790 %	\$1,993		\$1,993		\$1,993
Dispatch	17,443	15.667 %	\$17,443		\$17,443		\$17,443
Finance	1,324	1.189 %	\$1,324		\$1,324		\$1,324
Facilities Maintenance	12,263	11.015 %	\$12,263		\$12,263		\$12,263
Recorder	10,306	9.257 %	\$10,306		\$10,306		\$10,306
Geographic Information Systems	3,089	2.775 %	\$3,089		\$3,089		\$3,089
Treasurer	409	0.368 %	\$409		\$409		\$409
Total	<u>111,333</u>	<u>100.000 %</u>	<u>\$111,333</u>		<u>\$111,333</u>		<u>\$111,333</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 &amp; Equip</u>
Recorder	\$10,306	\$10,306
Treasurer	\$409	\$409
District Attorney	\$235	\$235
City Manager	\$2,060	\$2,060
Finance	\$1,324	\$1,324
Information Technology	\$62,211	\$62,211
Geographic Information Systems	\$3,089	\$3,089
Dispatch	\$17,443	\$17,443
Public Works	\$1,993	\$1,993
Facilities Maintenance	\$12,263	\$12,263
Total	<u>\$111,333</u>	<u>\$111,333</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>
	\$249,209			\$249,209
Allocated additions:				
1 - Building Charge	\$2,517		\$2,517	
1010212 - Clerk		\$183,898	\$183,898	
1010213 - Recorder		\$12,382	\$12,382	
1010500 - District Attorney		\$74,504	\$74,504	
1010600 - City Manager		\$2,036	\$2,036	
1010701 - Finance		\$1,601	\$1,601	
1010705 - Human Resources		\$1,473	\$1,473	
1010710 - Information Technology		\$12,892	\$12,892	
1010720 - Purchasing		\$250	\$250	
1010730 - City Hall		\$5,651	\$5,651	
1010800 - Internal Auditor		\$189	\$189	
1015034 - Facilities Maintenance		\$4,550	\$4,550	
Total allocated additions:	<u>\$2,517</u>	<u>\$299,426</u>	<u>\$301,943</u>	<u>\$301,943</u>
Total to be allocated	<u><b>\$251,726</b></u>	<u><b>\$299,426</b></u>		<u><b>\$551,152</b></u>



Carson City, Nevada - Full Cost Allocation

Board of Supervisors  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Countywide Support</u>
<b><u>Wages &amp; Benefits</u></b>			
SALARIES & WAGES	\$139,906		\$139,906
FRINGE BENEFITS	\$99,008		\$99,008
<b><u>Other Expense and Cost</u></b>			
SERVICE AND SUPPLIES	\$10,295		\$10,295
Departmental Expenditures	<u>\$249,209</u>		<u>\$249,209</u>
Additions: 1st			
Other	<u>\$2,517</u>	<u>\$2,517</u>	
Functional Cost	<u>\$251,726</u>	<u>\$2,517</u>	<u>\$249,209</u>
Reallocate Admin		(\$2,517)	<u>\$2,517</u>
Allocable Costs	<u>\$251,726</u>		<u>\$251,726</u>
<b>1st Allocation</b>	<b><u>\$251,726</u></b>		<b><u>\$251,726</u></b>
Additions: 2nd			
Other	<u>\$299,426</u>	<u>\$299,426</u>	
Functional Cost	<u>\$299,426</u>	<u>\$299,426</u>	
Reallocate Admin		(\$299,426)	<u>\$299,426</u>
Allocable Costs	<u>\$299,426</u>		<u>\$299,426</u>
<b>2nd Allocation</b>	<b><u>\$299,426</u></b>		<b><u>\$299,426</u></b>
<b>Total allocated</b>	<b><u>\$551,152</u></b>		<b><u>\$551,152</u></b>

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	312,306	0.301 %	\$758		\$758	\$902	\$1,660
Recorder	535,430	0.516 %	\$1,300		\$1,300	\$1,546	\$2,846
Public Safety Complex	189,264	0.183 %	\$459		\$459	\$547	\$1,006
Elections	292,766	0.282 %	\$711		\$711	\$845	\$1,556
Treasurer	581,603	0.561 %	\$1,412		\$1,412	\$1,679	\$3,091
Assessor	817,032	0.788 %	\$1,983		\$1,983	\$2,359	\$4,342
District Attorney	2,743,080	2.645 %	\$6,659		\$6,659	\$7,921	\$14,580
City Manager	766,603	0.739 %	\$1,861		\$1,861	\$2,214	\$4,075
Public Defender	1,633,045	1.575 %	\$3,964		\$3,964	\$4,716	\$8,680
Central Services	729,368	0.703 %	\$1,771		\$1,771	\$2,106	\$3,877
Finance	664,566	0.641 %	\$1,613		\$1,613	\$1,919	\$3,532
Human Resources	308,586	0.298 %	\$749		\$749	\$891	\$1,640
Information Technology	2,412,949	2.327 %	\$5,858		\$5,858	\$6,968	\$12,826
Geographic Information Systems	260,871	0.252 %	\$633		\$633	\$753	\$1,386
Purchasing	130,435	0.126 %	\$317		\$317	\$377	\$694
City Hall	73,658	0.071 %	\$179		\$179	\$213	\$392
Welfare	428,981	0.414 %	\$1,041		\$1,041	\$1,239	\$2,280
Internal Auditor	64,224	0.062 %	\$156		\$156	\$185	\$341
Planning	679,097	0.655 %	\$1,649		\$1,649	\$1,961	\$3,610
Business License	106,405	0.103 %	\$258		\$258	\$307	\$565
Sheriff Administration	1,194,088	1.152 %	\$2,899		\$2,899	\$3,448	\$6,347
Sheriff Operations	6,788,990	6.547 %	\$16,481		\$16,481	\$19,604	\$36,085
Sheriff General Services	582,022	0.561 %	\$1,413		\$1,413	\$1,681	\$3,094
Detention Facility	4,513,804	4.353 %	\$10,958		\$10,958	\$13,034	\$23,992
Dispatch	1,949,710	1.880 %	\$4,733		\$4,733	\$5,630	\$10,363
Trinet Grant	177,672	0.171 %	\$431		\$431	\$513	\$944
Fire Administration	269,241	0.260 %	\$654		\$654	\$777	\$1,431
Fire Operations	7,746,777	7.471 %	\$18,806		\$18,806	\$22,370	\$41,176
Fire Prevention	430,222	0.415 %	\$1,044		\$1,044	\$1,242	\$2,286
Fire Training	275,951	0.266 %	\$670		\$670	\$797	\$1,467
Emergency Management	227,213	0.219 %	\$552		\$552	\$656	\$1,208
Public Works	2,423,653	2.337 %	\$5,884		\$5,884	\$6,999	\$12,883
Juvenile Court	631,547	0.609 %	\$1,533		\$1,533	\$1,824	\$3,357
Juvenile Probation	1,558,509	1.503 %	\$3,783		\$3,783	\$4,500	\$8,283
Juvenile Detention	1,546,473	1.491 %	\$3,754		\$3,754	\$4,466	\$8,220
Justice Court	4,269,653	4.118 %	\$10,365		\$10,365	\$12,329	\$22,694
Alternative Sentencing	1,279,803	1.234 %	\$3,107		\$3,107	\$3,696	\$6,803
Parks Administration	485,463	0.468 %	\$1,179		\$1,179	\$1,402	\$2,581
Park Maintenance	1,406,881	1.357 %	\$3,415		\$3,415	\$4,063	\$7,478
Grants, Gifts, Donations	955	0.001 %	\$2		\$2	\$3	\$5
Swimming Pool	653,658	0.630 %	\$1,587		\$1,587	\$1,888	\$3,475

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	341,610	0.329 %	\$829		\$829	\$986	\$1,815
Recreation	456,805	0.441 %	\$1,109		\$1,109	\$1,319	\$2,428
Sports	400,568	0.386 %	\$972		\$972	\$1,157	\$2,129
Library	1,624,145	1.566 %	\$3,943		\$3,943	\$4,690	\$8,633
Health Admin	511,970	0.494 %	\$1,243		\$1,243	\$1,478	\$2,721
Landfill Administration	2,014,722	1.943 %	\$4,891		\$4,891	\$5,818	\$10,709
Animal Services	700,545	0.676 %	\$1,701		\$1,701	\$2,023	\$3,724
Cooperative Extension	208,920	0.201 %	\$507		\$507	\$603	\$1,110
Supplemental Indigent	1,199,901	1.157 %	\$2,913		\$2,913	\$3,465	\$6,378
Senior Citizens	525,264	0.507 %	\$1,275		\$1,275	\$1,517	\$2,792
Carson City Transit	1,113,457	1.074 %	\$2,703		\$2,703	\$3,215	\$5,918
Library Gift	42,908	0.041 %	\$104		\$104	\$124	\$228
Administrative Assessment	68,623	0.066 %	\$167		\$167	\$198	\$365
Traffic/Transportation	22,737	0.022 %	\$55		\$55	\$66	\$121
Regional Transportation	366,451	0.353 %	\$890		\$890	\$1,058	\$1,948
Quality of Life	880,814	0.849 %	\$2,138		\$2,138	\$2,543	\$4,681
Street Maintenance	3,663,996	3.534 %	\$8,895		\$8,895	\$10,580	\$19,475
Grant Fund	3,668,343	3.538 %	\$8,905		\$8,905	\$10,593	\$19,498
Commissary Fund	220,864	0.213 %	\$536		\$536	\$638	\$1,174
Ambulance	3,438,955	3.317 %	\$8,349		\$8,349	\$9,930	\$18,279
Stormwater Drainage	368,243	0.355 %	\$894		\$894	\$1,063	\$1,957
Sewer Operation	4,879,459	4.706 %	\$11,846		\$11,846	\$14,090	\$25,936
Water	6,667,295	6.430 %	\$16,186		\$16,186	\$19,253	\$35,439
Building Permits	1,278,083	1.233 %	\$3,103		\$3,103	\$3,691	\$6,794
Cemetery	89,890	0.087 %	\$218		\$218	\$260	\$478
Fleet Management	1,814,542	1.750 %	\$4,405		\$4,405	\$5,240	\$9,645
Group Medical Insurance	1,832,658	1.767 %	\$4,449		\$4,449	\$5,292	\$9,741
Workers Compensation Ins	730,099	0.704 %	\$1,772		\$1,772	\$2,108	\$3,880
Insurance Fund	2,593,904	2.502 %	\$6,297		\$6,297	\$7,490	\$13,787
Redevelopment	272,905	0.263 %	\$663		\$663	\$788	\$1,451
Redevelopment Revolving	159,990	0.154 %	\$388		\$388	\$462	\$850
Tourism Authority	1,233,205	1.189 %	\$2,994		\$2,994	\$3,561	\$6,555
Sub-Conservancy District	559,524	0.540 %	\$1,358		\$1,358	\$1,616	\$2,974
Controller Trust Fund	15						
Medical	108,245	0.104 %	\$263		\$263	\$313	\$576
Environmental Health	357,043	0.344 %	\$867		\$867	\$1,031	\$1,898
Investigations	2,388,021	2.303 %	\$5,797		\$5,797	\$6,896	\$12,693
Justice Court	278,863	0.269 %	\$677		\$677	\$805	\$1,482
Northgate	29,237	0.028 %	\$71		\$71	\$84	\$155
Capital Projects	477,659	0.461 %	\$1,160		\$1,160	\$1,379	\$2,539
911 Surcharge	264,542	0.255 %	\$642		\$642	\$764	\$1,406

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>
Wildland Fire Management	149,840	0.145 %	\$364		\$364	\$433	\$797
Facilities Maintenance	1,417,793	1.367 %	\$3,442		\$3,442	\$4,094	\$7,536
Pulbic Guardian	264,335	0.255 %	\$642		\$642	\$763	\$1,405
Chartered Admin	944,621	0.911 %	\$2,293		\$2,293	\$2,728	\$5,021
V&T Spec. Infrastructure	16,850	0.016 %	\$41		\$41	\$49	\$90
Infrastructure Tax	12,946	0.012 %	\$31		\$31	\$37	\$68
Multi Purp Athletic Ctr	125,411	0.121 %	\$304		\$304	\$362	\$666
SART	14,426	0.014 %	\$35		\$35	\$42	\$77
Youth Sports Assoc	80,781	0.078 %	\$196		\$196	\$233	\$429
Court Fees/Assessments	17,711	0.017 %	\$43		\$43	\$51	\$94
Health	213,986	0.206 %	\$519		\$519	\$618	\$1,137
Downtown NID	68,424	0.066 %	\$166		\$166	\$198	\$364
Business Incubator	186,306	0.180 %	\$452		\$452	\$538	\$990
Landscape Maintenance	17,521	0.017 %	\$43		\$43	\$51	\$94
Arts & Culture Fund	148,138	0.143 %	\$360		\$360	\$428	\$788
NV Fair	52						
Carson City OPEB Trust	15,300	0.016 %	\$39		\$39	\$44	\$83
<b>Total</b>	<u>103,692,015</u>	<u>100.000 %</u>	<u>\$251,726</u>		<u>\$251,726</u>	<u>\$299,426</u>	<u>\$551,152</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	\$1,660	\$1,660
Recorder	\$2,846	\$2,846
Public Safety Complex	\$1,006	\$1,006
Treasurer	\$3,091	\$3,091
District Attorney	\$14,580	\$14,580
City Manager	\$4,075	\$4,075
Finance	\$3,532	\$3,532
Human Resources	\$1,640	\$1,640
Information Technology	\$12,826	\$12,826
Geographic Information Systems	\$1,386	\$1,386
Purchasing	\$694	\$694
City Hall	\$392	\$392
Internal Auditor	\$341	\$341
Dispatch	\$10,363	\$10,363
Public Works	\$12,883	\$12,883
Facilities Maintenance	\$7,536	\$7,536
Elections	\$1,556	\$1,556
Public Guardian	\$1,405	\$1,405
Assessor	\$4,342	\$4,342
Public Defender	\$8,680	\$8,680
Central Services	\$3,877	\$3,877
Northgate	\$155	\$155
Welfare	\$2,280	\$2,280
SART	\$77	\$77
Planning	\$3,610	\$3,610
Business License	\$565	\$565
Chartered Admin	\$5,021	\$5,021
Sheriff Administration	\$6,347	\$6,347
Investigations	\$12,693	\$12,693
Sheriff Operations	\$36,085	\$36,085
Sheriff General Services	\$3,094	\$3,094
Detention Facility	\$23,992	\$23,992
Trinet Grant	\$944	\$944
Fire Administration	\$1,431	\$1,431
Fire Operations	\$41,176	\$41,176
Fire Prevention	\$2,286	\$2,286
Fire Training	\$1,467	\$1,467
Emergency Management	\$1,208	\$1,208
Wildland Fire Management	\$797	\$797
Juvenile Court	\$3,357	\$3,357
Court Fees/Assessments	\$94	\$94

Board of Supervisors  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Countywide Support</u>
Juvenile Probation	\$8,283	\$8,283
Juvenile Detention	\$8,220	\$8,220
Justice Court	\$22,694	\$22,694
Alternative Sentencing Justice Court	\$6,803	\$6,803
Parks Administration	\$1,482	\$1,482
Park Maintenance	\$2,581	\$2,581
Grants, Gifts, Donations	\$7,478	\$7,478
Youth Sports Assoc	\$5	\$5
NV Fair	\$429	\$429
Multi Purp Athletic Ctr	\$666	\$666
Swimming Pool	\$3,475	\$3,475
Community Center	\$1,815	\$1,815
Recreation	\$2,428	\$2,428
Sports	\$2,129	\$2,129
Library	\$8,633	\$8,633
Health Admin	\$2,721	\$2,721
Landfill Administration	\$10,709	\$10,709
Medical	\$576	\$576
Environmental Health Health	\$1,898	\$1,898
Animal Services	\$1,137	\$1,137
Cooperative Extension	\$3,724	\$3,724
Supplemental Indigent	\$1,110	\$1,110
Capital Projects	\$6,378	\$6,378
Senior Citizens	\$2,539	\$2,539
Carson City Transit	\$2,792	\$2,792
Library Gift	\$5,918	\$5,918
Business Incubator	\$228	\$228
Landscape Maintenance	\$990	\$990
Administrative Assessment	\$94	\$94
Traffic/Transportation	\$365	\$365
Regional Transportation	\$121	\$121
V&T Spec. Infrastructure	\$1,948	\$1,948
Quality of Life	\$90	\$90
Street Maintenance	\$4,681	\$4,681
Infrastructure Tax	\$19,475	\$19,475
Grant Fund	\$68	\$68
Commissary Fund	\$19,498	\$19,498
911 Surcharge	\$1,174	\$1,174
Arts & Culture Fund	\$1,406	\$1,406
	\$788	\$788

Board of Supervisors  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Countywide Support</u>
Ambulance	\$18,279	\$18,279
Stormwater Drainage	\$1,957	\$1,957
Sewer Operation	\$25,936	\$25,936
Water	\$35,439	\$35,439
Building Permits	\$6,794	\$6,794
Cemetery	\$478	\$478
Fleet Management	\$9,645	\$9,645
Group Medical Insurance	\$9,741	\$9,741
Workers Compensation Ins	\$3,880	\$3,880
Insurance Fund	\$13,787	\$13,787
Redevelopment	\$1,451	\$1,451
Redevelopment Revolving	\$850	\$850
Tourism Authority	\$6,555	\$6,555
Sub-Conservancy District	\$2,974	\$2,974
Downtown NID	\$364	\$364
Controller Trust Fund		
Carson City OPEB Trust	\$83	\$83
Total	<u>\$551,152</u>	<u>\$551,152</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>
	\$312,306			\$312,306
Allocated additions:				
1010100 - Board of Supervisors	\$758	\$902	\$1,660	
1010213 - Recorder		\$16,079	\$16,079	
1010300 - Treasurer		\$5,652	\$5,652	
1010600 - City Manager		\$2,552	\$2,552	
1010701 - Finance		\$1,883	\$1,883	
1010705 - Human Resources		\$1,201	\$1,201	
1010710 - Information Technology		\$10,328	\$10,328	
1010720 - Purchasing		\$176	\$176	
1010800 - Internal Auditor		\$236	\$236	
Total allocated additions:	<u>\$758</u>	<u>\$39,009</u>	<u>\$39,767</u>	<u>\$39,767</u>
Total to be allocated	<u><b>\$313,064</b></u>	<u><b>\$39,009</b></u>		<u><b>\$352,073</b></u>

Clerk  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Boards &amp; Commission</u>
<b><u>Wages &amp; Benefits</u></b>			
SALARIES & WAGES	\$217,489		\$217,489
FRINGE BENEFITS	\$75,815		\$75,815
<b><u>Other Expense and Cost</u></b>			
SERVICE AND SUPPLIES	\$19,002		\$19,002
Departmental Expenditures	\$312,306		\$312,306
Additions: 1st			
Other	\$758	\$758	
Functional Cost	\$313,064	\$758	\$312,306
Reallocate Admin		(\$758)	\$758
Allocable Costs	\$313,064		\$313,064
<b>1st Allocation</b>	<b>\$313,064</b>		<b>\$313,064</b>
Additions: 2nd			
Other	\$39,009	\$39,009	
Functional Cost	\$39,009	\$39,009	
Reallocate Admin		(\$39,009)	\$39,009
Allocable Costs	\$39,009		\$39,009
<b>2nd Allocation</b>	<b>\$39,009</b>		<b>\$39,009</b>
<b>Total allocated</b>	<b>\$352,073</b>		<b>\$352,073</b>

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 %	\$183,898		\$183,898		\$183,898
Internal Auditor	6	4.196 %	\$13,136		\$13,136	\$3,967	\$17,103
Airport	12	8.392 %	\$26,271		\$26,271	\$7,934	\$34,205
Regional Transportation	12	8.392 %	\$26,271		\$26,271	\$7,934	\$34,205
Quality of Life	15	10.490 %	\$32,839		\$32,839	\$9,918	\$42,757
Debt Svc-Carson City	2	1.399 %	\$4,379		\$4,379	\$1,322	\$5,701
Redevelopment Revolving	12	8.390 %	\$26,270		\$26,270	\$7,934	\$34,204
Total	143	100.000 %	\$313,064		\$313,064	\$39,009	\$352,073

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

Source: Resident Handbook For Boards, Commissions, & Com

Carson City, Nevada - Full Cost Allocation

Clerk  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Boards &amp; Commission</u>
Board of Supervisors	\$183,898	\$183,898
Internal Auditor	\$17,103	\$17,103
Airport	\$34,205	\$34,205
Regional Transportation	\$34,205	\$34,205
Quality of Life	\$42,757	\$42,757
Debt Svc-Carson City	\$5,701	\$5,701
Redevelopment Revolving	\$34,204	\$34,204
Total	<u>\$352,073</u>	<u>\$352,073</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>
	\$535,430			\$535,430
Allocated additions:				
1 - Building Charge	\$75,823		\$75,823	
2 - Equipment Charge	\$10,306		\$10,306	
1010100 - Board of Supervisors	\$1,300	\$1,546	\$2,846	
1010215 - Public Safety Complex		\$26,989	\$26,989	
1010300 - Treasurer		\$19,941	\$19,941	
1010500 - District Attorney		\$18,375	\$18,375	
1010600 - City Manager		\$4,375	\$4,375	
1010701 - Finance		\$2,952	\$2,952	
1010705 - Human Resources		\$4,466	\$4,466	
1010710 - Information Technology		\$21,314	\$21,314	
1010720 - Purchasing		\$235	\$235	
1010800 - Internal Auditor		\$405	\$405	
1015034 - Facilities Maintenance		\$23,859	\$23,859	
Total allocated additions:	<u>\$87,429</u>	<u>\$124,457</u>	<u>\$211,886</u>	<u>\$211,886</u>
Total to be allocated	<u>\$622,859</u>	<u>\$124,457</u>		<u>\$747,316</u>

Carson City, Nevada - Full Cost Allocation

Recorder  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>General Government</u>	<u>Records Management</u>
<b><u>Wages &amp; Benefits</u></b>				
SALARIES & WAGES	\$338,559	\$44,956	\$217,367	\$76,236
FRINGE BENEFITS	\$152,886	\$20,301	\$98,158	\$34,427
<b><u>Other Expense and Cost</u></b>				
SERVICES & SUPPLIES	\$9,613	\$1,276	\$6,172	\$2,165
MAINTENANCE SVC CONTRACTS	\$4,126		\$2,063	\$2,063
MICROFILM SUPPLIES	\$3,985			\$3,985
TECHNOLOGY	\$26,261		\$26,261	
Departmental Expenditures	\$535,430	\$66,533	\$350,021	\$118,876
Additions: 1st				
Equipment Charge	\$10,306		\$1,666	\$8,640
Other	\$77,123	\$77,123		
Functional Cost	\$622,859	\$143,656	\$351,687	\$127,516
Reallocate Admin		(\$143,656)	\$107,236	\$36,420
Allocable Costs	\$622,859		\$458,923	\$163,936
Unallocated	(\$458,923)		(\$458,923)	
<b>1st Allocation</b>	<b>\$163,936</b>			<b>\$163,936</b>
Additions: 2nd				
Other	\$124,457	\$124,457		
Functional Cost	\$124,457	\$124,457		
Reallocate Admin		(\$124,457)	\$92,904	\$31,553
Allocable Costs	\$124,457		\$92,904	\$31,553
Unallocated	(\$92,904)		(\$92,904)	
<b>2nd Allocation</b>	<b>\$31,553</b>			<b>\$31,553</b>
<b>Total allocated</b>	<b>\$195,489</b>			<b>\$195,489</b>

**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	56,031	9.808 %	\$16,079		\$16,079		\$16,079
Justice Court	433,844	75.944 %	\$124,499		\$124,499	\$28,997	\$153,496
Board of Supervisors	43,147	7.553 %	\$12,382		\$12,382		\$12,382
All Other	38,248	6.695 %	\$10,976		\$10,976	\$2,556	\$13,532
<b>Total</b>	<u>571,270</u>	<u>100.000 %</u>	<u>\$163,936</u>		<u>\$163,936</u>	<u>\$31,553</u>	<u>\$195,489</u>

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

Source: Jon Stone - Monthly Count For Records Management



Recorder  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Records Management</u>
Board of Supervisors	\$12,382	\$12,382
Clerk	\$16,079	\$16,079
Justice Court	\$153,496	\$153,496
All Other	\$13,532	\$13,532
Total	\$195,489	\$195,489

**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>
	\$189,264			\$189,264
Allocated additions:				
1010100 - Board of Supervisors	\$459	\$547	\$1,006	
1010600 - City Manager		\$1,547	\$1,547	
1010701 - Finance		\$1,511	\$1,511	
1010720 - Purchasing		\$143	\$143	
1010800 - Internal Auditor		\$143	\$143	
Total allocated additions:	<u>\$459</u>	<u>\$3,891</u>	<u>\$4,350</u>	<u>\$4,350</u>
Total to be allocated	<u>\$189,723</u>	<u>\$3,891</u>		<u>\$193,614</u>

Carson City, Nevada - Full Cost Allocation

Public Safety Complex  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Utilities</u>	<u>Common Costs</u>
<b><u>Other Expense and Cost</u></b>				
SALARIES & WAGES				
FRINGE BENEFITS				
<b><u>Other Expense and Cost</u></b>				
OFFICE SUPPLIES	\$24,304			\$24,304
POWER	\$110,580		\$110,580	
HEATING	\$50,637		\$50,637	
R&M SERVICES	\$3,743		\$3,743	
Departmental Expenditures	\$189,264		\$164,960	\$24,304
Additions: 1st				
Other	\$459	\$459		
Functional Cost	\$189,723	\$459	\$164,960	\$24,304
Reallocate Admin		(\$459)	\$400	\$59
Allocable Costs	\$189,723		\$165,360	\$24,363
<b>1st Allocation</b>	<b>\$189,723</b>		<b>\$165,360</b>	<b>\$24,363</b>
Additions: 2nd				
Other	\$3,891	\$3,891		
Functional Cost	\$3,891	\$3,891		
Reallocate Admin		(\$3,891)	\$3,391	\$500
Allocable Costs	\$3,891		\$3,391	\$500
<b>2nd Allocation</b>	<b>\$3,891</b>		<b>\$3,391</b>	<b>\$500</b>
<b>Total allocated</b>	<b>\$193,614</b>		<b>\$168,751</b>	<b>\$24,863</b>

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 %	\$25,965		\$25,965		\$25,965
Collections	336	0.648 %	\$1,071		\$1,071	\$26	\$1,097
District Attorney	7,358	14.181 %	\$23,450		\$23,450	\$570	\$24,020
Detention Facility	5,590	10.774 %	\$17,816		\$17,816	\$433	\$18,249
Justice Court	30,454	58.695 %	\$97,058		\$97,058	\$2,362	\$99,420
Total	51,885	100.000 %	\$165,360		\$165,360	\$3,391	\$168,751

(A) Alloc basis: Square Footage by Department

Source: Facilities Maintenance

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

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Recorder	5	4.202 %	\$1,024		\$1,024		\$1,024
District Attorney	32	26.891 %	\$6,551		\$6,551	\$140	\$6,691
Sheriff Administration	5	4.202 %	\$1,024		\$1,024	\$22	\$1,046
Detention Facility	39	32.773 %	\$7,985		\$7,985	\$171	\$8,156
Justice Court	38	31.932 %	\$7,779		\$7,779	\$167	\$7,946
<b>Total</b>	<b>119</b>	<b>100.000 %</b>	<b>\$24,363</b>		<b>\$24,363</b>	<b>\$500</b>	<b>\$24,863</b>

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

Source: Personnel Position Control Report

Carson City, Nevada - Full Cost Allocation

Public Safety Complex  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Utilities</u>	<u>Common Costs</u>
Recorder	\$26,989	\$25,965	\$1,024
District Attorney	\$30,711	\$24,020	\$6,691
Collections	\$1,097	\$1,097	
Sheriff Administration	\$1,046		\$1,046
Detention Facility	\$26,405	\$18,249	\$8,156
Justice Court	\$107,366	\$99,420	\$7,946
Total	\$193,614	\$168,751	\$24,863

**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>
	\$581,603			\$581,603
Allocated additions:				
1 - Building Charge	\$6,759		\$6,759	
2 - Equipment Charge	\$409		\$409	
1010100 - Board of Supervisors	\$1,412	\$1,679	\$3,091	
1010500 - District Attorney		\$12,362	\$12,362	
1010600 - City Manager		\$4,753	\$4,753	
1010701 - Finance		\$3,414	\$3,414	
1010705 - Human Resources		\$1,801	\$1,801	
1010710 - Information Technology		\$14,210	\$14,210	
1010720 - Purchasing		\$251	\$251	
1010730 - City Hall		\$7,627	\$7,627	
1010800 - Internal Auditor		\$440	\$440	
1015034 - Facilities Maintenance		\$12,216	\$12,216	
Total allocated additions:	<u>\$8,580</u>	<u>\$58,753</u>	<u>\$67,333</u>	<u>\$67,333</u>
Total to be allocated	<u><b>\$590,183</b></u>	<u><b>\$58,753</b></u>		<u><b>\$648,936</b></u>

Carson City, Nevada - Full Cost Allocation

Treasurer  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Debt Management</u>	<u>Utility Collect</u>	<u>Investments</u>	<u>Revenue Reconciliation</u>	<u>Tax Collection</u>	<u>Parking Ticket Collections</u>	<u>Landfill Collections</u>	<u>JAC Collections</u>
<b>Wages &amp; Benefits</b>										
SALARIES & WAGES	\$252,046	\$33,245	\$7,939	\$51,720	\$22,861	\$52,552	\$72,917	\$5,495	\$3,932	\$302
FRINGE BENEFITS	\$131,979	\$17,408	\$4,157	\$27,082	\$11,970	\$27,518	\$38,182	\$2,877	\$2,059	\$158
<b>Other Expense and Cost</b>										
SERVICES & SUPPLIES	\$10,761	\$1,419	\$339	\$2,208	\$976	\$2,244	\$3,113	\$235	\$168	\$13
BANKING FEES	\$22,666	\$11,333			\$11,333					
MAINT SERVICE CONTRACT	\$4,245	\$1,061		\$2,123			\$1,061			
PRINTING/ADVERTISING	\$4,899						\$4,899			
MILEAGE	\$124				\$124					
CLCK2	\$15,729			\$15,729						
POSTAGE/REFUNDS	\$6,772						\$6,772			
REFUNDS	(\$109)						(\$109)			
ELLECTED OFFICIAL SAL/B	\$132,491	\$17,476	\$4,173	\$27,187	\$12,017	\$27,624	\$38,330	\$2,888	\$2,067	\$159
Departmental Expenditures	\$581,603	\$81,942	\$16,608	\$126,049	\$59,281	\$109,938	\$165,165	\$11,495	\$8,226	\$632
Additions: 1st										
Other	\$8,580	\$8,580								
Functional Cost	\$590,183	\$90,522	\$16,608	\$126,049	\$59,281	\$109,938	\$165,165	\$11,495	\$8,226	\$632
Reallocate Admin		(\$90,522)	\$3,009	\$22,836	\$10,740	\$19,917	\$29,922	\$2,083	\$1,490	\$114
Allocable Costs	\$590,183		\$19,617	\$148,885	\$70,021	\$129,855	\$195,087	\$13,578	\$9,716	\$746
Unallocated	(\$195,087)						(\$195,087)			
<b>1st Allocation</b>	<b>\$395,096</b>		<b>\$19,617</b>	<b>\$148,885</b>	<b>\$70,021</b>	<b>\$129,855</b>		<b>\$13,578</b>	<b>\$9,716</b>	<b>\$746</b>
Additions: 2nd										
Other	\$58,753	\$58,753								
Functional Cost	\$58,753	\$58,753								
Reallocate Admin		(\$58,753)	\$1,953	\$14,822	\$6,971	\$12,927	\$19,421	\$1,352	\$967	\$74
Allocable Costs	\$58,753		\$1,953	\$14,822	\$6,971	\$12,927	\$19,421	\$1,352	\$967	\$74
Unallocated	(\$19,421)						(\$19,421)			
<b>2nd Allocation</b>	<b>\$39,332</b>		<b>\$1,953</b>	<b>\$14,822</b>	<b>\$6,971</b>	<b>\$12,927</b>		<b>\$1,352</b>	<b>\$967</b>	<b>\$74</b>
<b>Total allocated</b>	<b>\$434,428</b>		<b>\$21,570</b>	<b>\$163,707</b>	<b>\$76,992</b>	<b>\$142,782</b>		<b>\$14,930</b>	<b>\$10,683</b>	<b>\$820</b>

Treasurer  
Schedule of costs to be  
allocated by function

	<u>Human Resources</u>	<u>Juvenile Probation</u>
<b><u>Wages &amp; Benefits</u></b>		
SALARIES & WAGES	\$302	\$781
FRINGE BENEFITS	\$158	\$410
<b><u>Other Expense and Cost</u></b>		
SERVICES & SUPPLIES	\$13	\$33
BANKING FEES		
MAINT SERVICE CONTRACT		
PRINTING/ADVERTISING		
MILEAGE		
CLCK2		
POSTAGE/REFUNDS		
REFUNDS		
ELLECTED OFFICIAL SAL/B	\$159	\$411
Departmental Expenditures	<u>\$632</u>	<u>\$1,635</u>
Additions: 1st		
Other		
Functional Cost	<u>\$632</u>	<u>\$1,635</u>
Reallocate Admin	\$114	\$297
Allocable Costs	<u>\$746</u>	<u>\$1,932</u>
Unallocated		
<b>1st Allocation</b>	<b><u>\$746</u></b>	<b><u>\$1,932</u></b>
Additions: 2nd		
Other		
Functional Cost		
Reallocate Admin	\$74	\$192
Allocable Costs	<u>\$74</u>	<u>\$192</u>
Unallocated		
<b>2nd Allocation</b>	<b><u>\$74</u></b>	<b><u>\$192</u></b>
<b>Total allocated</b>	<b><u>\$820</u></b>	<b><u>\$2,124</u></b>

**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	4.167 %	\$817		\$817	\$83	\$900
V&T Spec. Infrastructure	4	4.167 %	\$817		\$817	\$83	\$900
Stormwater Drainage	5	5.208 %	\$1,022		\$1,022	\$104	\$1,126
Sewer Operation	19	19.792 %	\$3,883		\$3,883	\$395	\$4,278
Water	18	18.750 %	\$3,678		\$3,678	\$374	\$4,052
School Debt Service	16	16.667 %	\$3,270		\$3,270	\$332	\$3,602
Parks Administration	4	4.167 %	\$817		\$817	\$83	\$900
All Other	12	12.500 %	\$2,452		\$2,452	\$249	\$2,701
Regional Transportation	8	8.333 %	\$1,635		\$1,635	\$166	\$1,801
Landfill Administration	2	2.083 %	\$409		\$409	\$42	\$451
911 Surcharge	2	2.083 %	\$409		\$409	\$42	\$451
Building Charge	2	2.083 %	\$408		\$408		\$408
<b>Total</b>	<b>96</b>	<b>100.000 %</b>	<b>\$19,617</b>		<b>\$19,617</b>	<b>\$1,953</b>	<b>\$21,570</b>

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

Source: Treasurer

Carson City, Nevada - Full Cost Allocation

Treasurer  
Detail allocation of  
Utility Collect

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Sewer Operation	33	33.333 %	\$49,628		\$49,628	\$4,941	\$54,569
Water	33	33.333 %	\$49,628		\$49,628	\$4,941	\$54,569
Stormwater Drainage	33	33.334 %	\$49,629		\$49,629	\$4,940	\$54,569
Total	99	100.000 %	\$148,885		\$148,885	\$14,822	\$163,707

(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 %	\$2,145		\$2,145	\$245	\$2,390
Business License	37	2.907 %	\$2,035		\$2,035	\$232	\$2,267
Building Permits	42	3.299 %	\$2,310		\$2,310	\$264	\$2,574
Cemetery	2	0.157 %	\$110		\$110	\$13	\$123
Health Admin	116	9.112 %	\$6,381		\$6,381	\$729	\$7,110
Library	6	0.471 %	\$330		\$330	\$38	\$368
Recorder	127	9.976 %	\$6,986		\$6,986		\$6,986
Landfill Administration	85	6.677 %	\$4,675		\$4,675	\$534	\$5,209
Alternative Sentencing	41	3.221 %	\$2,255		\$2,255	\$257	\$2,512
Water	74	5.813 %	\$4,070		\$4,070	\$465	\$4,535
Sewer Operation	74	5.813 %	\$4,070		\$4,070	\$465	\$4,535
Carson City Transit	26	2.042 %	\$1,430		\$1,430	\$163	\$1,593
All Other	162	12.726 %	\$8,911		\$8,911	\$1,017	\$9,928
Sheriff Administration	34	2.671 %	\$1,870		\$1,870	\$214	\$2,084
Juvenile Probation	6	0.471 %	\$330		\$330	\$38	\$368
Stormwater Drainage	73	5.734 %	\$4,015		\$4,015	\$458	\$4,473
Clerk	36	2.828 %	\$1,980		\$1,980		\$1,980
Traffic/Transportation	20	1.571 %	\$1,100		\$1,100	\$126	\$1,226
Planning	4	0.314 %	\$220		\$220	\$25	\$245
Parks Administration	53	4.163 %	\$2,915		\$2,915	\$333	\$3,248
Juvenile Court	11	0.864 %	\$605		\$605	\$69	\$674
Fire Administration	105	8.248 %	\$5,775		\$5,775	\$659	\$6,434
Justice Court	100	7.858 %	\$5,503		\$5,503	\$627	\$6,130
<b>Total</b>	<u>1,273</u>	<u>100.000 %</u>	<u>\$70,021</u>		<u>\$70,021</u>	<u>\$6,971</u>	<u>\$76,992</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 %	\$3,978		\$3,978	\$454	\$4,432
Business License	37	2.907 %	\$3,774		\$3,774	\$431	\$4,205
Building Permits	42	3.299 %	\$4,284		\$4,284	\$489	\$4,773
Cemetery	2	0.157 %	\$204		\$204	\$23	\$227
Health Admin	116	9.112 %	\$11,833		\$11,833	\$1,351	\$13,184
Library	6	0.471 %	\$612		\$612	\$70	\$682
Recorder	127	9.976 %	\$12,955		\$12,955		\$12,955
Landfill Administration	85	6.677 %	\$8,671		\$8,671	\$990	\$9,661
Alternative Sentencing	41	3.221 %	\$4,182		\$4,182	\$477	\$4,659
Water	74	5.813 %	\$7,549		\$7,549	\$862	\$8,411
Sewer Operation	74	5.813 %	\$7,549		\$7,549	\$862	\$8,411
Carson City Transit	26	2.042 %	\$2,652		\$2,652	\$303	\$2,955
All Other	162	12.726 %	\$16,525		\$16,525	\$1,887	\$18,412
Sheriff Administration	34	2.671 %	\$3,468		\$3,468	\$396	\$3,864
Juvenile Probation	6	0.471 %	\$612		\$612	\$70	\$682
Stormwater Drainage	73	5.734 %	\$7,447		\$7,447	\$850	\$8,297
Clerk	36	2.828 %	\$3,672		\$3,672		\$3,672
Traffic/Transportation	20	1.571 %	\$2,040		\$2,040	\$233	\$2,273
Planning	4	0.314 %	\$408		\$408	\$47	\$455
Parks Administration	53	4.163 %	\$5,406		\$5,406	\$617	\$6,023
Juvenile Court	11	0.864 %	\$1,122		\$1,122	\$128	\$1,250
Fire Administration	105	8.248 %	\$10,711		\$10,711	\$1,223	\$11,934
Justice Court	100	7.858 %	\$10,201		\$10,201	\$1,164	\$11,365
<b>Total</b>	<u>1,273</u>	<u>100.000 %</u>	<u>\$129,855</u>		<u>\$129,855</u>	<u>\$12,927</u>	<u>\$142,782</u>

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

Source: Treasurer

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 %	\$13,578		\$13,578	\$1,352	\$14,930
Total	1	100.000 %	\$13,578		\$13,578	\$1,352	\$14,930

(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 %	\$9,716		\$9,716	\$967	\$10,683
Total	1	100.000 %	\$9,716		\$9,716	\$967	\$10,683

(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 %	\$746		\$746	\$74	\$820
Total	1	100.000 %	\$746		\$746	\$74	\$820

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

Source:

Treasurer  
Detail allocation of  
Human Resources

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Human Resources	1	100.000 %	\$746		\$746	\$74	\$820
Total	1	100.000 %	\$746		\$746	\$74	\$820

(A) Alloc basis: Direct Allocation to Human Resources

Source:

Treasurer  
Detail allocation of  
Juvenile Probation

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Juvenile Probation	1	100.000 %	\$1,932		\$1,932	\$192	\$2,124
Total	1	100.000 %	\$1,932		\$1,932	\$192	\$2,124

(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	\$408	\$408								
Clerk	\$5,652			\$1,980	\$3,672					
Recorder	\$19,941			\$6,986	\$12,955					
Human Resources	\$820							\$820		
Assessor	\$6,822			\$2,390	\$4,432					
Planning	\$700			\$245	\$455					
Business License	\$6,472			\$2,267	\$4,205					
Sheriff Administration	\$5,948			\$2,084	\$3,864					
Fire Administration	\$18,368			\$6,434	\$11,934					
Juvenile Court	\$1,924			\$674	\$1,250					
Juvenile Probation	\$3,174			\$368	\$682					\$2,124
Justice Court	\$17,495			\$6,130	\$11,365					
Alternative Sentencing	\$7,171			\$2,512	\$4,659					
Parks Administration	\$10,171	\$900		\$3,248	\$6,023					
Library	\$1,050			\$368	\$682					
Health Admin	\$20,294			\$7,110	\$13,184					
Landfill Administration	\$26,004	\$451		\$5,209	\$9,661		\$10,683			
Capital Projects	\$900	\$900								
Carson City Transit	\$5,368			\$1,593	\$2,955			\$820		
Traffic/Transportation	\$18,429			\$1,226	\$2,273	\$14,930				
Regional Transportation	\$1,801	\$1,801								
V&T Spec. Infrastructure	\$900	\$900								
911 Surcharge	\$451	\$451								
Stormwater Drainage	\$68,465	\$1,126	\$54,569	\$4,473	\$8,297					
Sewer Operation	\$71,793	\$4,278	\$54,569	\$4,535	\$8,411					
Water	\$71,567	\$4,052	\$54,569	\$4,535	\$8,411					
Building Permits	\$7,347			\$2,574	\$4,773					
Cemetery	\$350			\$123	\$227					
School Debt Service	\$3,602	\$3,602								
All Other	\$31,041	\$2,701		\$9,928	\$18,412					
<b>Total</b>	<b>\$434,428</b>	<b>\$21,570</b>	<b>\$163,707</b>	<b>\$76,992</b>	<b>\$142,782</b>	<b>\$14,930</b>	<b>\$10,683</b>	<b>\$820</b>	<b>\$820</b>	<b>\$2,124</b>

**SCHEDULE 8.01**

**DISTRICT ATTORNEY**

NATURE AND EXTENT OF SERVICE

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

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

Carson City, Nevada - Full Cost Allocation

District Attorney  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$2,743,080			\$2,743,080
Allocated additions:				
1 - Building Charge	\$68,480		\$68,480	
2 - Equipment Charge	\$235		\$235	
1010100 - Board of Supervisors	\$6,659	\$7,921	\$14,580	
1010215 - Public Safety Complex	\$30,001	\$710	\$30,711	
1010600 - City Manager		\$22,415	\$22,415	
1010701 - Finance		\$14,848	\$14,848	
1010705 - Human Resources		\$22,124	\$22,124	
1010710 - Information Technology		\$95,054	\$95,054	
1010720 - Purchasing		\$1,409	\$1,409	
1010800 - Internal Auditor		\$2,076	\$2,076	
1015034 - Facilities Maintenance		\$20,861	\$20,861	
Total allocated additions:	<u>\$105,375</u>	<u>\$187,418</u>	<u>\$292,793</u>	<u>\$292,793</u>
Total to be allocated	<u><b>\$2,848,455</b></u>	<u><b>\$187,418</b></u>		<u><b>\$3,035,873</b></u>

Carson City, Nevada - Full Cost Allocation

District Attorney  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Departmental Support</u>	<u>Prosecution</u>
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	\$1,701,560	\$273,271	\$499,408	\$928,881
FRINGE BENEFITS	\$697,078	\$111,951	\$204,592	\$380,535
<b>Other Expense and Cost</b>				
SERVICES & SUPPLIES	\$82,740	\$13,288	\$24,284	\$45,168
PROSECUTION SERVICE & SUPPLIES	\$57,532			\$57,532
ATTORNEY FEES	\$13,787		\$13,787	
ELLECTED OFFICIAL SAL/BEN	\$190,383	\$30,576	\$55,877	\$103,930
Departmental Expenditures	\$2,743,080	\$429,086	\$797,948	\$1,516,046
Additions: 1st				
Other	\$105,375	\$105,375		
Functional Cost	\$2,848,455	\$534,461	\$797,948	\$1,516,046
Reallocate Admin		(\$534,461)	\$184,301	\$350,160
Allocable Costs	\$2,848,455		\$982,249	\$1,866,206
Unallocated	(\$1,866,206)			(\$1,866,206)
<b>1st Allocation</b>	<b>\$982,249</b>		<b>\$982,249</b>	
Additions: 2nd				
Other	\$187,418	\$187,418		
Functional Cost	\$187,418	\$187,418		
Reallocate Admin		(\$187,418)	\$64,628	\$122,790
Allocable Costs	\$187,418		\$64,628	\$122,790
Unallocated	(\$122,790)			(\$122,790)
<b>2nd Allocation</b>	<b>\$64,628</b>		<b>\$64,628</b>	
<b>Total allocated</b>	<b>\$1,046,877</b>		<b>\$1,046,877</b>	



District Attorney  
Detail allocation of  
Departmental Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	223	7.585 %	\$74,504		\$74,504		\$74,504
Recorder	55	1.871 %	\$18,375		\$18,375		\$18,375
City Manager	182	6.190 %	\$60,806		\$60,806	\$4,481	\$65,287
Human Resources	165	5.612 %	\$55,126		\$55,126	\$4,062	\$59,188
Purchasing	38	1.293 %	\$12,696		\$12,696	\$936	\$13,632
Sheriff Administration	134	4.558 %	\$44,769		\$44,769	\$3,299	\$48,068
Fire Administration	58	1.973 %	\$19,378		\$19,378	\$1,428	\$20,806
Public Works	175	5.952 %	\$58,467		\$58,467	\$4,309	\$62,776
Library	49	1.667 %	\$16,371		\$16,371	\$1,206	\$17,577
Health Admin	67	2.279 %	\$22,385		\$22,385	\$1,650	\$24,035
Carson City Transit	7	0.238 %	\$2,339		\$2,339	\$172	\$2,511
Regional Transportation	26	0.884 %	\$8,687		\$8,687	\$640	\$9,327
Finance	34	1.156 %	\$11,359		\$11,359	\$837	\$12,196
Planning	212	7.211 %	\$70,829		\$70,829	\$5,219	\$76,048
Street Maintenance	7	0.238 %	\$2,339		\$2,339	\$172	\$2,511
Stormwater Drainage	7	0.238 %	\$2,339		\$2,339	\$172	\$2,511
Sewer Operation	7	0.238 %	\$2,339		\$2,339	\$172	\$2,511
Water	7	0.238 %	\$2,339		\$2,339	\$172	\$2,511
Building Permits	72	2.449 %	\$24,055		\$24,055	\$1,773	\$25,828
Insurance Fund	15	0.510 %	\$5,011		\$5,011	\$369	\$5,380
Redevelopment	14	0.476 %	\$4,677		\$4,677	\$345	\$5,022
Information Technology	55	1.871 %	\$18,375		\$18,375	\$1,354	\$19,729
Quality of Life	21	0.714 %	\$7,016		\$7,016	\$517	\$7,533
Parks Administration	154	5.238 %	\$51,451		\$51,451	\$3,792	\$55,243
Workers Compensation Ins	7	0.238 %	\$2,339		\$2,339	\$172	\$2,511
Assessor	21	0.714 %	\$7,016		\$7,016	\$517	\$7,533
Juvenile Court	960	32.653 %	\$320,734		\$320,734	\$23,635	\$344,369
CC Sanitary Landfill	7	0.238 %	\$2,339		\$2,339	\$172	\$2,511
Alternative Sentencing	35	1.190 %	\$11,693		\$11,693	\$862	\$12,555
Treasurer	37	1.259 %	\$12,362		\$12,362		\$12,362
Pulbic Guardian	44	1.497 %	\$14,700		\$14,700	\$1,083	\$15,783
Justice Court	45	1.532 %	\$15,034		\$15,034	\$1,110	\$16,144
<b>Total</b>	<u>2,940</u>	<u>100.000 %</u>	<u>\$982,249</u>		<u>\$982,249</u>	<u>\$64,628</u>	<u>\$1,046,877</u>

(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	\$74,504	\$74,504
Recorder	\$18,375	\$18,375
Treasurer	\$12,362	\$12,362
City Manager	\$65,287	\$65,287
Finance	\$12,196	\$12,196
Human Resources	\$59,188	\$59,188
Information Technology	\$19,729	\$19,729
Purchasing	\$13,632	\$13,632
Public Works	\$62,776	\$62,776
Pulbic Guardian	\$15,783	\$15,783
Assessor	\$7,533	\$7,533
Planning	\$76,048	\$76,048
Sheriff Administration	\$48,068	\$48,068
Fire Administration	\$20,806	\$20,806
Juvenile Court	\$344,369	\$344,369
Justice Court	\$16,144	\$16,144
Alternative Sentencing	\$12,555	\$12,555
Parks Administration	\$55,243	\$55,243
Library	\$17,577	\$17,577
Health Admin	\$24,035	\$24,035
Carson City Transit	\$2,511	\$2,511
Regional Transportation	\$9,327	\$9,327
Quality of Life	\$7,533	\$7,533
Street Maintenance	\$2,511	\$2,511
Stormwater Drainage	\$2,511	\$2,511
Sewer Operation	\$2,511	\$2,511
Water	\$2,511	\$2,511
Building Permits	\$25,828	\$25,828
CC Sanitary Landfill	\$2,511	\$2,511
Workers Compensation Ins	\$2,511	\$2,511
Insurance Fund	\$5,380	\$5,380
Redevelopment	\$5,022	\$5,022
<b>Total</b>	<b>\$1,046,877</b>	<b>\$1,046,877</b>

**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>
	\$766,603			\$766,603
Allocated additions:				
1 - Building Charge	\$11,775		\$11,775	
2 - Equipment Charge	\$2,060		\$2,060	
1010100 - Board of Supervisors	\$1,861	\$2,214	\$4,075	
1010500 - District Attorney	\$60,806	\$4,481	\$65,287	
1010701 - Finance		\$3,926	\$3,926	
1010705 - Human Resources		\$1,001	\$1,001	
1010710 - Information Technology		\$10,742	\$10,742	
1010720 - Purchasing		\$285	\$285	
1010730 - City Hall		\$10,768	\$10,768	
1010800 - Internal Auditor		\$580	\$580	
1015034 - Facilities Maintenance		\$21,284	\$21,284	
Total allocated additions:	<u>\$76,502</u>	<u>\$55,281</u>	<u>\$131,783</u>	<u>\$131,783</u>
Total to be allocated	<u><b>\$843,105</b></u>	<u><b>\$55,281</b></u>		<u><b>\$898,386</b></u>

City Manager  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>City Manager</u>
<b><u>Wages &amp; Benefits</u></b>			
SALARIES & WAGES	\$457,410		\$457,410
FRINGE BENEFITS	\$199,307		\$199,307
<b><u>Other Expense and Cost</u></b>			
SERVICES & SUPPLIES	\$19,770		\$19,770
LOBBYIST	\$90,116		\$90,116
Departmental Expenditures	\$766,603		\$766,603
Additions: 1st			
Other	\$76,502	\$76,502	
Functional Cost	\$843,105	\$76,502	\$766,603
Reallocate Admin		(\$76,502)	\$76,502
Allocable Costs	\$843,105		\$843,105
<b>1st Allocation</b>	<b>\$843,105</b>		<b>\$843,105</b>
Additions: 2nd			
Other	\$55,281	\$55,281	
Functional Cost	\$55,281	\$55,281	
Reallocate Admin		(\$55,281)	\$55,281
Allocable Costs	\$55,281		\$55,281
<b>2nd Allocation</b>	<b>\$55,281</b>		<b>\$55,281</b>
<b>Total allocated</b>	<b>\$898,386</b>		<b>\$898,386</b>

**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	249,209	0.242 %	\$2,036		\$2,036		\$2,036
Clerk	312,306	0.303 %	\$2,552		\$2,552		\$2,552
Recorder	535,430	0.519 %	\$4,375		\$4,375		\$4,375
Public Safety Complex	189,264	0.183 %	\$1,547		\$1,547		\$1,547
Elections	292,766	0.284 %	\$2,392		\$2,392	\$164	\$2,556
Treasurer	581,603	0.564 %	\$4,753		\$4,753		\$4,753
Assessor	817,032	0.792 %	\$6,676		\$6,676	\$458	\$7,134
District Attorney	2,743,080	2.659 %	\$22,415		\$22,415		\$22,415
Public Defender	1,633,045	1.583 %	\$13,345		\$13,345	\$916	\$14,261
Central Services	729,368	0.707 %	\$5,960		\$5,960	\$409	\$6,369
Finance	664,566	0.644 %	\$5,431		\$5,431	\$373	\$5,804
Human Resources	308,586	0.299 %	\$2,522		\$2,522	\$173	\$2,695
Information Technology	2,412,949	2.339 %	\$19,718		\$19,718	\$1,353	\$21,071
Geographic Information Systems	260,871	0.253 %	\$2,132		\$2,132	\$146	\$2,278
Purchasing	130,435	0.126 %	\$1,066		\$1,066	\$73	\$1,139
City Hall	73,658	0.071 %	\$602		\$602	\$41	\$643
Welfare	428,981	0.416 %	\$3,505		\$3,505	\$241	\$3,746
Internal Auditor	64,224	0.062 %	\$525		\$525	\$36	\$561
Planning	679,097	0.658 %	\$5,549		\$5,549	\$381	\$5,930
Business License	106,405	0.103 %	\$870		\$870	\$60	\$930
Sheriff Administration	1,194,088	1.157 %	\$9,758		\$9,758	\$670	\$10,428
Sheriff Operations	6,788,990	6.580 %	\$55,477		\$55,477	\$3,808	\$59,285
Sheriff General Services	582,022	0.564 %	\$4,756		\$4,756	\$326	\$5,082
Detention Facility	4,513,804	4.375 %	\$36,885		\$36,885	\$2,532	\$39,417
Dispatch	1,949,710	1.890 %	\$15,932		\$15,932	\$1,094	\$17,026
Trinet Grant	177,672	0.172 %	\$1,452		\$1,452	\$100	\$1,552
Fire Administration	269,241	0.261 %	\$2,200		\$2,200	\$151	\$2,351
Fire Operations	7,746,777	7.508 %	\$63,304		\$63,304	\$4,345	\$67,649
Fire Prevention	430,222	0.417 %	\$3,516		\$3,516	\$241	\$3,757
Fire Training	275,951	0.267 %	\$2,255		\$2,255	\$155	\$2,410
Emergency Management	227,213	0.220 %	\$1,857		\$1,857	\$127	\$1,984
Public Works	2,423,653	2.349 %	\$19,805		\$19,805	\$1,359	\$21,164
Juvenile Court	631,547	0.612 %	\$5,161		\$5,161	\$354	\$5,515
Juvenile Probation	1,558,509	1.511 %	\$12,736		\$12,736	\$874	\$13,610
Juvenile Detention	1,546,473	1.499 %	\$12,637		\$12,637	\$867	\$13,504
Justice Court	4,269,653	4.138 %	\$34,890		\$34,890	\$2,395	\$37,285
Alternative Sentencing	1,279,803	1.240 %	\$10,458		\$10,458	\$718	\$11,176
Parks Administration	485,463	0.471 %	\$3,967		\$3,967	\$272	\$4,239
Park Maintenance	1,406,881	1.364 %	\$11,497		\$11,497	\$789	\$12,286
Grants, Gifts, Donations	955	0.001 %	\$8		\$8	\$1	\$9
Swimming Pool	653,658	0.634 %	\$5,341		\$5,341	\$367	\$5,708

Carson City, Nevada - Full Cost Allocation

City Manager  
Detail allocation of  
City Manager

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Community Center	341,610	0.331 %	\$2,792		\$2,792	\$192	\$2,984
Recreation	456,805	0.443 %	\$3,733		\$3,733	\$256	\$3,989
Sports	400,568	0.388 %	\$3,273		\$3,273	\$225	\$3,498
Library	1,624,145	1.574 %	\$13,272		\$13,272	\$911	\$14,183
Health Admin	511,970	0.496 %	\$4,184		\$4,184	\$287	\$4,471
Landfill Administration	2,014,722	1.953 %	\$16,464		\$16,464	\$1,130	\$17,594
Animal Services	700,545	0.679 %	\$5,725		\$5,725	\$393	\$6,118
Cooperative Extension	208,920	0.202 %	\$1,707		\$1,707	\$117	\$1,824
Supplemental Indigent	1,199,901	1.163 %	\$9,805		\$9,805	\$673	\$10,478
Senior Citizens	525,264	0.509 %	\$4,292		\$4,292	\$295	\$4,587
Carson City Transit	1,113,457	1.079 %	\$9,099		\$9,099	\$624	\$9,723
Library Gift	42,908	0.042 %	\$351		\$351	\$24	\$375
Administrative Assessment	68,623	0.067 %	\$561		\$561	\$38	\$599
Traffic/Transportation	22,737	0.022 %	\$186		\$186	\$13	\$199
Regional Transportation	366,451	0.355 %	\$2,995		\$2,995	\$206	\$3,201
Quality of Life	880,814	0.854 %	\$7,198		\$7,198	\$494	\$7,692
Street Maintenance	3,663,996	3.551 %	\$29,941		\$29,941	\$2,055	\$31,996
Grant Fund	3,668,343	3.555 %	\$29,976		\$29,976	\$2,057	\$32,033
Commissary Fund	220,864	0.214 %	\$1,805		\$1,805	\$124	\$1,929
Ambulance	3,438,955	3.333 %	\$28,102		\$28,102	\$1,929	\$30,031
Stormwater Drainage	368,243	0.357 %	\$3,009		\$3,009	\$207	\$3,216
Sewer Operation	4,879,459	4.729 %	\$39,873		\$39,873	\$2,737	\$42,610
Water	6,667,295	6.462 %	\$54,483		\$54,483	\$3,739	\$58,222
Building Permits	1,278,083	1.239 %	\$10,444		\$10,444	\$717	\$11,161
Cemetery	89,890	0.087 %	\$735		\$735	\$50	\$785
Fleet Management	1,814,542	1.759 %	\$14,828		\$14,828	\$1,018	\$15,846
Group Medical Insurance	1,832,658	1.776 %	\$14,976		\$14,976	\$1,028	\$16,004
Workers Compensation Ins	730,099	0.708 %	\$5,966		\$5,966	\$409	\$6,375
Insurance Fund	2,593,904	2.514 %	\$21,196		\$21,196	\$1,455	\$22,651
Redevelopment	272,905	0.265 %	\$2,230		\$2,230	\$153	\$2,383
Redevelopment Revolving	159,990	0.155 %	\$1,307		\$1,307	\$90	\$1,397
Tourism Authority	1,233,205	1.195 %	\$10,077		\$10,077	\$692	\$10,769
Sub-Conservancy District	559,524	0.542 %	\$4,572		\$4,572	\$314	\$4,886
Controller Trust Fund	15						
Medical	108,245	0.105 %	\$885		\$885	\$61	\$946
Environmental Health	357,043	0.346 %	\$2,918		\$2,918	\$200	\$3,118
Investigations	2,388,021	2.315 %	\$19,514		\$19,514	\$1,339	\$20,853
Justice Court	278,863	0.270 %	\$2,279		\$2,279	\$156	\$2,435
Northgate	29,237	0.028 %	\$239		\$239	\$16	\$255
Capital Projects	477,659	0.463 %	\$3,903		\$3,903	\$268	\$4,171
911 Surcharge	264,542	0.256 %	\$2,162		\$2,162	\$148	\$2,310

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>
Wildland Fire Management	149,840	0.145 %	\$1,224		\$1,224	\$84	\$1,308
Facilities Maintenance	1,417,793	1.374 %	\$11,586		\$11,586	\$795	\$12,381
Pulbic Guardian	264,335	0.256 %	\$2,160		\$2,160	\$148	\$2,308
Chartered Admin	944,621	0.916 %	\$7,719		\$7,719	\$530	\$8,249
V&T Spec. Infrastructure	16,850	0.016 %	\$138		\$138	\$9	\$147
Infrastructure Tax	12,946	0.013 %	\$106		\$106	\$7	\$113
Multi Purp Athletic Ctr	125,411	0.122 %	\$1,025		\$1,025	\$70	\$1,095
SART	14,426	0.014 %	\$118		\$118	\$8	\$126
Youth Sports Assoc	80,781	0.078 %	\$660		\$660	\$45	\$705
Court Fees/Assessments	17,711	0.017 %	\$145		\$145	\$10	\$155
Health	213,986	0.207 %	\$1,749		\$1,749	\$120	\$1,869
Downtown NID	68,424	0.066 %	\$559		\$559	\$38	\$597
Business Incubator	186,306	0.181 %	\$1,522		\$1,522	\$104	\$1,626
Landscape Maintenance	17,521	0.017 %	\$143		\$143	\$10	\$153
Arts & Culture Fund	148,138	0.144 %	\$1,211		\$1,211	\$83	\$1,294
NV Fair	52						
Carson City OPEB Trust	15,300	0.016 %	\$120		\$120	\$11	\$131
<b>Total</b>	<u>103,174,621</u>	<u>100.000 %</u>	<u>\$843,105</u>		<u>\$843,105</u>	<u>\$55,281</u>	<u>\$898,386</u>

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

Source: General Ledger



**City Manager  
Departmental Cost  
Allocation Summary**

	<b>Total</b>	<b>City Manager</b>
Board of Supervisors	\$2,036	\$2,036
Clerk	\$2,552	\$2,552
Recorder	\$4,375	\$4,375
Public Safety Complex	\$1,547	\$1,547
Treasurer	\$4,753	\$4,753
District Attorney	\$22,415	\$22,415
Finance	\$5,804	\$5,804
Human Resources	\$2,695	\$2,695
Information Technology	\$21,071	\$21,071
Geographic Information Systems	\$2,278	\$2,278
Purchasing	\$1,139	\$1,139
City Hall	\$643	\$643
Internal Auditor	\$561	\$561
Dispatch	\$17,026	\$17,026
Public Works	\$21,164	\$21,164
Facilities Maintenance	\$12,381	\$12,381
Elections	\$2,556	\$2,556
Pulbic Guardian	\$2,308	\$2,308
Assessor	\$7,134	\$7,134
Public Defender	\$14,261	\$14,261
Central Services	\$6,369	\$6,369
Northgate	\$255	\$255
Welfare	\$3,746	\$3,746
SART	\$126	\$126
Planning	\$5,930	\$5,930
Business License	\$930	\$930
Chartered Admin	\$8,249	\$8,249
Sheriff Administration	\$10,428	\$10,428
Investigations	\$20,853	\$20,853
Sheriff Operations	\$59,285	\$59,285
Sheriff General Services	\$5,082	\$5,082
Detention Facility	\$39,417	\$39,417
Trinet Grant	\$1,552	\$1,552
Fire Administration	\$2,351	\$2,351
Fire Operations	\$67,649	\$67,649
Fire Prevention	\$3,757	\$3,757
Fire Training	\$2,410	\$2,410
Emergency Management	\$1,984	\$1,984
Wildland Fire Management	\$1,308	\$1,308
Juvenile Court	\$5,515	\$5,515
Court Fees/Assessments	\$155	\$155
Juvenile Probation	\$13,610	\$13,610

**City Manager  
Departmental Cost  
Allocation Summary**

	<b>Total</b>	<b>City Manager</b>
Juvenile Detention	\$13,504	\$13,504
Justice Court	\$37,285	\$37,285
Alternative Sentencing Justice Court	\$11,176	\$11,176
Parks Administration	\$2,435	\$2,435
Park Maintenance	\$4,239	\$4,239
Grants, Gifts, Donations	\$12,286	\$12,286
Youth Sports Assoc	\$9	\$9
NV Fair	\$705	\$705
Multi Purp Athletic Ctr	\$1,095	\$1,095
Swimming Pool	\$5,708	\$5,708
Community Center	\$2,984	\$2,984
Recreation	\$3,989	\$3,989
Sports	\$3,498	\$3,498
Library	\$14,183	\$14,183
Health Admin	\$4,471	\$4,471
Landfill Administration	\$17,594	\$17,594
Medical	\$946	\$946
Environmental Health Health	\$3,118	\$3,118
Animal Services	\$1,869	\$1,869
Cooperative Extension	\$6,118	\$6,118
Supplemental Indigent	\$1,824	\$1,824
Capital Projects	\$10,478	\$10,478
Senior Citizens	\$4,171	\$4,171
Carson City Transit	\$4,587	\$4,587
Library Gift	\$9,723	\$9,723
Business Incubator	\$375	\$375
Landscape Maintenance	\$1,626	\$1,626
Administrative Assessment	\$153	\$153
Traffic/Transportation	\$599	\$599
Regional Transportation	\$199	\$199
V&T Spec. Infrastructure	\$3,201	\$3,201
Quality of Life	\$147	\$147
Street Maintenance	\$7,692	\$7,692
Infrastructure Tax	\$31,996	\$31,996
Grant Fund	\$113	\$113
Commissary Fund	\$32,033	\$32,033
911 Surcharge	\$1,929	\$1,929
Arts & Culture Fund	\$2,310	\$2,310
Ambulance	\$1,294	\$1,294
Stormwater Drainage	\$30,031	\$30,031
	\$3,216	\$3,216

City Manager  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>City Manager</u>
Sewer Operation	\$42,610	\$42,610
Water	\$58,222	\$58,222
Building Permits	\$11,161	\$11,161
Cemetery	\$785	\$785
Fleet Management	\$15,846	\$15,846
Group Medical Insurance	\$16,004	\$16,004
Workers Compensation Ins	\$6,375	\$6,375
Insurance Fund	\$22,651	\$22,651
Redevelopment	\$2,383	\$2,383
Redevelopment Revolving	\$1,397	\$1,397
Tourism Authority	\$10,769	\$10,769
Sub-Conservancy District	\$4,886	\$4,886
Downtown NID	\$597	\$597
Controller Trust Fund		
Carson City OPEB Trust	\$131	\$131
Total	<u>\$898,386</u>	<u>\$898,386</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:

Allocated additions:

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>
1 - Building Charge	\$5,559		\$5,559
2 - Equipment Charge	\$1,324		\$1,324
1010100 - Board of Supervisors	\$1,613	\$1,919	\$3,532
1010500 - District Attorney	\$11,359	\$837	\$12,196
1010600 - City Manager	\$5,431	\$373	\$5,804
1010705 - Human Resources		\$6,740	\$6,740
1010710 - Information Technology		\$19,337	\$19,337
1010720 - Purchasing		\$422	\$422
1010730 - City Hall		\$9,593	\$9,593
1010800 - Internal Auditor		\$503	\$503
1015034 - Facilities Maintenance		\$10,048	\$10,048

Total allocated additions:	<u>\$25,286</u>	<u>\$49,772</u>	<u>\$75,058</u>	<u>\$75,058</u>
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Departmental cost adjustments:

SALARIES - DIRECT BILL	\$120,232			
Total departmental cost adjustments:	<u>\$120,232</u>			<u>\$120,232</u>

Total to be allocated	<u><u>\$810,084</u></u>	<u><u>\$49,772</u></u>		<u><u>\$859,856</u></u>
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Carson City, Nevada - Full Cost Allocation

Finance  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Payroll</u>	<u>Budget</u>	<u>Accounts Payable</u>	<u>Accounting</u>	<u>Debt Management</u>	<u>Contracts</u>	<u>Workers Compensation</u>	<u>General Liability</u>
<b>Wages &amp; Benefits</b>										
SALARIES & WAGES	\$417,364	\$50,251	\$45,075	\$71,995	\$68,322	\$83,932	\$25,501	\$4,883	\$20,534	\$20,534
FRINGE BENEFITS	\$170,656	\$20,547	\$18,431	\$29,438	\$27,936	\$34,319	\$10,427	\$1,997	\$8,396	\$8,396
<b>Other Expense and Cost</b>										
SERVICES & SUPPLIES	\$19,268	\$2,472	\$2,222	\$3,547	\$3,366	\$4,137	\$1,256	\$241	\$1,013	\$1,014
AUDITING FEES	\$43,818									
PROFESSIONAL SERVICE	\$13,460		\$13,460							
Departmental Expenditures	\$664,566	\$73,270	\$79,188	\$104,980	\$99,624	\$122,388	\$37,184	\$7,121	\$29,943	\$29,944
<b>Cost Adjustments</b>										
SALARIES - DIRECT BILL	\$120,232	\$15,426	\$13,863	\$22,135	\$21,005	\$25,814	\$7,839	\$1,503	\$6,324	\$6,323
Additions: 1st										
Other	\$25,286	\$25,286								
Functional Cost	\$810,084	\$113,982	\$93,051	\$127,115	\$120,629	\$148,202	\$45,023	\$8,624	\$36,267	\$36,267
Reallocate Admin		(\$113,982)	\$15,236	\$20,814	\$19,752	\$24,267	\$7,372	\$1,412	\$5,938	\$5,938
Allocable Costs	\$810,084		\$108,287	\$147,929	\$140,381	\$172,469	\$52,395	\$10,036	\$42,205	\$42,205
Unallocated	(\$43,184)									
<b>1st Allocation</b>	<b>\$766,900</b>		<b>\$108,287</b>	<b>\$147,929</b>	<b>\$140,381</b>	<b>\$172,469</b>	<b>\$52,395</b>	<b>\$10,036</b>	<b>\$42,205</b>	<b>\$42,205</b>
Additions: 2nd										
Other	\$49,772	\$49,772								
Functional Cost	\$49,772	\$49,772								
Reallocate Admin		(\$49,772)	\$6,653	\$9,089	\$8,625	\$10,597	\$3,219	\$617	\$2,593	\$2,593
Allocable Costs	\$49,772		\$6,653	\$9,089	\$8,625	\$10,597	\$3,219	\$617	\$2,593	\$2,593
Unallocated	(\$2,653)									
<b>2nd Allocation</b>	<b>\$47,119</b>		<b>\$6,653</b>	<b>\$9,089</b>	<b>\$8,625</b>	<b>\$10,597</b>	<b>\$3,219</b>	<b>\$617</b>	<b>\$2,593</b>	<b>\$2,593</b>
<b>Total allocated</b>	<b>\$814,019</b>		<b>\$114,940</b>	<b>\$157,018</b>	<b>\$149,006</b>	<b>\$183,066</b>	<b>\$55,614</b>	<b>\$10,653</b>	<b>\$44,798</b>	<b>\$44,798</b>

Finance  
Schedule of costs to be  
allocated by function

	<u>Audit Fees</u>	<u>CDBG/CSSG Grants</u>
<b><u>Wages &amp; Benefits</u></b>		
SALARIES & WAGES		\$26,337
FRINGE BENEFITS		\$10,769
<b><u>Other Expense and Cost</u></b>		
SERVICES & SUPPLIES		
AUDITING FEES	\$43,818	
PROFESSIONAL SERVICE		
Departmental Expenditures	\$43,818	\$37,106
<b><u>Cost Adjustments</u></b>		
SALARIES - DIRECT BILL		
Additions: 1st		
Other		
Functional Cost	\$43,818	\$37,106
Reallocate Admin	\$7,175	\$6,078
Allocable Costs	\$50,993	\$43,184
Unallocated		(\$43,184)
<b>1st Allocation</b>	<b>\$50,993</b>	
Additions: 2nd		
Other		
Functional Cost		
Reallocate Admin	\$3,133	\$2,653
Allocable Costs	\$3,133	\$2,653
Unallocated		(\$2,653)
<b>2nd Allocation</b>	<b>\$3,133</b>	
<b>Total allocated</b>	<b>\$54,126</b>	

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	6	0.543 %	\$588		\$588		\$588
Clerk	6	0.543 %	\$588		\$588		\$588
Treasurer	9	0.814 %	\$882		\$882		\$882
Elections	5	0.452 %	\$490		\$490	\$32	\$522
Recorder	7	0.633 %	\$686		\$686		\$686
Assessor	10	0.905 %	\$980		\$980	\$64	\$1,044
District Attorney	36	3.258 %	\$3,528		\$3,528		\$3,528
City Manager	5	0.452 %	\$490		\$490		\$490
Human Resources	7	0.633 %	\$686		\$686	\$45	\$731
Information Technology	12	1.086 %	\$1,176		\$1,176	\$77	\$1,253
Purchasing	1	0.090 %	\$98		\$98	\$6	\$104
Planning	8	0.724 %	\$784		\$784	\$51	\$835
Sheriff Administration	10	0.905 %	\$980		\$980	\$64	\$1,044
Sheriff Operations	57	5.158 %	\$5,586		\$5,586	\$366	\$5,952
Sheriff General Services	10	0.905 %	\$980		\$980	\$64	\$1,044
Detention Facility	40	3.620 %	\$3,920		\$3,920	\$257	\$4,177
Dispatch	28	2.534 %	\$2,744		\$2,744	\$180	\$2,924
Trinet Grant	1	0.090 %	\$98		\$98	\$6	\$104
Fire Administration	4	0.362 %	\$392		\$392	\$26	\$418
Fire Operations	42	3.801 %	\$4,116		\$4,116	\$270	\$4,386
Fire Prevention	10	0.905 %	\$980		\$980	\$64	\$1,044
Fire Training	2	0.181 %	\$196		\$196	\$13	\$209
Juvenile Court	7	0.633 %	\$686		\$686	\$45	\$731
Juvenile Probation	15	1.357 %	\$1,470		\$1,470	\$96	\$1,566
Juvenile Detention	24	2.172 %	\$2,352		\$2,352	\$154	\$2,506
Justice Court	40	3.620 %	\$3,920		\$3,920	\$257	\$4,177
Alternative Sentencing	28	2.534 %	\$2,744		\$2,744	\$180	\$2,924
Parks Administration	4	0.362 %	\$392		\$392	\$26	\$418
Park Maintenance	20	1.810 %	\$1,960		\$1,960	\$128	\$2,088
Swimming Pool	91	8.235 %	\$8,918		\$8,918	\$584	\$9,502
Community Center	16	1.448 %	\$1,568		\$1,568	\$103	\$1,671
Recreation	70	6.335 %	\$6,860		\$6,860	\$450	\$7,310
Sports	58	5.249 %	\$5,684		\$5,684	\$372	\$6,056
Library	30	2.715 %	\$2,940		\$2,940	\$193	\$3,133
Health Admin	44	3.982 %	\$4,312		\$4,312	\$283	\$4,595
Senior Citizens	3	0.271 %	\$294		\$294	\$19	\$313
Street Maintenance	25	2.262 %	\$2,450		\$2,450	\$161	\$2,611
Stormwater Drainage	7	0.633 %	\$686	(\$7,417)	(\$6,731)	\$45	(\$6,686)
Sewer Operation	30	2.715 %	\$2,940	(\$14,834)	(\$11,894)	\$193	(\$11,701)
Building Permits	3	0.271 %	\$294		\$294	\$19	\$313
Cemetery	1	0.090 %	\$98		\$98	\$6	\$104



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	10	0.905 %	\$980		\$980	\$64	\$1,044
Workers Compensation Ins	2	0.181 %	\$196		\$196	\$13	\$209
Public Works	49	4.434 %	\$4,802		\$4,802	\$315	\$5,117
Landfill Administration	11	0.995 %	\$1,078		\$1,078	\$71	\$1,149
Investigations	15	1.357 %	\$1,470		\$1,470	\$96	\$1,566
Facilities Maintenance	21	1.900 %	\$2,058		\$2,058	\$135	\$2,193
Wildland Fire Management	17	1.538 %	\$1,666		\$1,666	\$109	\$1,775
Group Medical Insurance	1	0.090 %	\$98	(\$11,125)	(\$11,027)	\$6	(\$11,021)
Water	23	2.081 %	\$2,254	(\$14,834)	(\$12,580)	\$148	(\$12,432)
Welfare	14	1.267 %	\$1,372		\$1,372	\$90	\$1,462
Sub-Conservancy District	22	1.991 %	\$2,156		\$2,156	\$141	\$2,297
Tourism Authority	8	0.724 %	\$784		\$784	\$51	\$835
Ambulance	44	3.982 %	\$4,312		\$4,312	\$283	\$4,595
Pulbic Guardian	6	0.543 %	\$588		\$588	\$39	\$627
Chartered Admin	10	0.905 %	\$980		\$980	\$64	\$1,044
Cooperative Extension	1	0.090 %	\$98		\$98	\$6	\$104
Quality of Life	9	0.814 %	\$882		\$882	\$58	\$940
Multi Purp Athletic Ctr	8	0.724 %	\$784		\$784	\$51	\$835
Commissary Fund	2	0.191 %	\$193		\$193	\$14	\$207
Subtotal	1,105	100.000 %	\$108,287	(\$48,210)	\$60,077	\$6,653	\$66,730
Direct Billed				\$48,210	\$48,210		\$48,210
Total	1,105	100.000 %	\$108,287	\$0	\$108,287	\$6,653	\$114,940

(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	249,209	0.241 %	\$357		\$357		\$357
Clerk	312,306	0.302 %	\$447		\$447		\$447
Recorder	535,430	0.518 %	\$767		\$767		\$767
Public Safety Complex	189,264	0.183 %	\$271		\$271		\$271
Elections	292,766	0.283 %	\$419		\$419	\$27	\$446
Treasurer	581,603	0.563 %	\$833		\$833		\$833
Assessor	817,032	0.791 %	\$1,170		\$1,170	\$76	\$1,246
District Attorney	2,743,080	2.656 %	\$3,929		\$3,929		\$3,929
City Manager	766,603	0.742 %	\$1,098		\$1,098		\$1,098
Public Defender	1,633,045	1.581 %	\$2,339		\$2,339	\$152	\$2,491
Central Services	729,368	0.706 %	\$1,045		\$1,045	\$68	\$1,113
Human Resources	308,586	0.299 %	\$442		\$442	\$29	\$471
Information Technology	2,412,949	2.336 %	\$3,456		\$3,456	\$224	\$3,680
Geographic Information Systems	260,871	0.253 %	\$374		\$374	\$24	\$398
Purchasing	130,435	0.126 %	\$187		\$187	\$12	\$199
City Hall	73,658	0.071 %	\$106		\$106	\$7	\$113
Welfare	428,981	0.415 %	\$614		\$614	\$40	\$654
Internal Auditor	64,224	0.062 %	\$92		\$92	\$6	\$98
Planning	679,097	0.658 %	\$973		\$973	\$63	\$1,036
Business License	106,405	0.103 %	\$152		\$152	\$10	\$162
Sheriff Administration	1,194,088	1.156 %	\$1,710		\$1,710	\$111	\$1,821
Sheriff Operations	6,788,990	6.574 %	\$9,724		\$9,724	\$630	\$10,354
Sheriff General Services	582,022	0.564 %	\$834		\$834	\$54	\$888
Detention Facility	4,513,804	4.371 %	\$6,465		\$6,465	\$419	\$6,884
Dispatch	1,949,710	1.888 %	\$2,793		\$2,793	\$181	\$2,974
Trinet Grant	177,672	0.172 %	\$254		\$254	\$16	\$270
Fire Administration	269,241	0.261 %	\$386		\$386	\$25	\$411
Fire Operations	7,746,777	7.501 %	\$11,096		\$11,096	\$719	\$11,815
Fire Prevention	430,222	0.417 %	\$616		\$616	\$40	\$656
Fire Training	275,951	0.267 %	\$395		\$395	\$26	\$421
Emergency Management	227,213	0.220 %	\$325		\$325	\$21	\$346
Public Works	2,423,653	2.347 %	\$3,472		\$3,472	\$225	\$3,697
Juvenile Court	631,547	0.612 %	\$905		\$905	\$59	\$964
Juvenile Probation	1,558,509	1.509 %	\$2,232		\$2,232	\$145	\$2,377
Juvenile Detention	1,546,473	1.497 %	\$2,215		\$2,215	\$144	\$2,359
Justice Court	4,269,653	4.134 %	\$6,116		\$6,116	\$396	\$6,512
Alternative Sentencing	1,279,803	1.239 %	\$1,833		\$1,833	\$119	\$1,952
Parks Administration	485,463	0.470 %	\$695		\$695	\$45	\$740
Park Maintenance	1,406,881	1.362 %	\$2,015		\$2,015	\$131	\$2,146
Grants, Gifts, Donations	955	0.001 %	\$1		\$1		\$1
Swimming Pool	653,658	0.633 %	\$936		\$936	\$61	\$997

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	341,610	0.331 %	\$489		\$489	\$32	\$521
Recreation	456,805	0.442 %	\$654		\$654	\$42	\$696
Sports	400,568	0.388 %	\$574		\$574	\$37	\$611
Library	1,624,145	1.573 %	\$2,326		\$2,326	\$151	\$2,477
Health Admin	511,970	0.496 %	\$733		\$733	\$48	\$781
Landfill Administration	2,014,722	1.951 %	\$2,886		\$2,886	\$187	\$3,073
Animal Services	700,545	0.678 %	\$1,003		\$1,003	\$65	\$1,068
Cooperative Extension	208,920	0.202 %	\$299		\$299	\$19	\$318
Supplemental Indigent	1,199,901	1.162 %	\$1,719		\$1,719	\$111	\$1,830
Senior Citizens	525,264	0.509 %	\$752		\$752	\$49	\$801
Carson City Transit	1,113,457	1.078 %	\$1,595		\$1,595	\$103	\$1,698
Library Gift	42,908	0.042 %	\$61		\$61	\$4	\$65
Administrative Assessment	68,623	0.066 %	\$98		\$98	\$6	\$104
Traffic/Transportation	22,737	0.022 %	\$33		\$33	\$2	\$35
Regional Transportation	366,451	0.355 %	\$525		\$525	\$34	\$559
Quality of Life	880,814	0.853 %	\$1,262		\$1,262	\$82	\$1,344
Street Maintenance	3,663,996	3.548 %	\$5,248		\$5,248	\$340	\$5,588
Grant Fund	3,668,343	3.552 %	\$5,254		\$5,254	\$341	\$5,595
Commissary Fund	220,864	0.214 %	\$316		\$316	\$21	\$337
Ambulance	3,438,955	3.330 %	\$4,926		\$4,926	\$319	\$5,245
Stormwater Drainage	368,243	0.357 %	\$527		\$527	\$34	\$561
Sewer Operation	4,879,459	4.725 %	\$6,989		\$6,989	\$453	\$7,442
Water	6,667,295	6.456 %	\$9,550		\$9,550	\$619	\$10,169
Building Permits	1,278,083	1.238 %	\$1,831		\$1,831	\$119	\$1,950
Cemetery	89,890	0.087 %	\$129		\$129	\$8	\$137
Fleet Management	1,814,542	1.757 %	\$2,599		\$2,599	\$168	\$2,767
Group Medical Insurance	1,832,658	1.775 %	\$2,625		\$2,625	\$170	\$2,795
Workers Compensation Ins	730,099	0.707 %	\$1,046		\$1,046	\$68	\$1,114
Insurance Fund	2,593,904	2.512 %	\$3,715		\$3,715	\$241	\$3,956
Redevelopment	272,905	0.264 %	\$391		\$391	\$25	\$416
Redevelopment Revolving	159,990	0.155 %	\$229		\$229	\$15	\$244
Tourism Authority	1,233,205	1.194 %	\$1,766		\$1,766	\$114	\$1,880
Sub-Conservancy District	559,524	0.542 %	\$801		\$801	\$52	\$853
Controller Trust Fund	15						
Medical	108,245	0.105 %	\$155		\$155	\$10	\$165
Environmental Health	357,043	0.346 %	\$511		\$511	\$33	\$544
Investigations	2,388,021	2.312 %	\$3,420		\$3,420	\$222	\$3,642
Justice Court	278,863	0.270 %	\$399		\$399	\$26	\$425
Northgate	29,237	0.028 %	\$42		\$42	\$3	\$45
Capital Projects	477,659	0.463 %	\$684		\$684	\$44	\$728
911 Surcharge	264,542	0.256 %	\$379		\$379	\$25	\$404

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>
Wildland Fire Management	149,840	0.145 %	\$215		\$215	\$14	\$229
Facilities Maintenance	1,417,793	1.373 %	\$2,031		\$2,031	\$132	\$2,163
Pulbic Guardian	264,335	0.256 %	\$379		\$379	\$25	\$404
Chartered Admin	944,621	0.915 %	\$1,353		\$1,353	\$88	\$1,441
V&T Spec. Infrastructure	16,850	0.016 %	\$24		\$24	\$2	\$26
Infrastructure Tax	12,946	0.013 %	\$19		\$19	\$1	\$20
Multi Purp Athletic Ctr	125,411	0.121 %	\$180		\$180	\$12	\$192
SART	14,426	0.014 %	\$21		\$21	\$1	\$22
Youth Sports Assoc	80,781	0.078 %	\$116		\$116	\$7	\$123
Court Fees/Assessments	17,711	0.017 %	\$25		\$25	\$2	\$27
Health	213,986	0.207 %	\$307		\$307	\$20	\$327
Downtown NID	68,424	0.066 %	\$98		\$98	\$6	\$104
Business Incubator	186,306	0.180 %	\$267		\$267	\$17	\$284
Landscape Maintenance	17,521	0.017 %	\$25		\$25	\$2	\$27
Arts & Culture Fund	148,138	0.143 %	\$212		\$212	\$14	\$226
NV Fair	52						
Carson City OPEB Trust	15,300	0.014 %	\$27		\$27	(\$1)	\$26
<b>Total</b>	<u>103,276,658</u>	<u>100.000 %</u>	<u>\$147,929</u>		<u>\$147,929</u>	<u>\$9,089</u>	<u>\$157,018</u>

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

Source: General Ledger

Finance  
Detail allocation of  
Accounts Payable

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	10,295	0.030 %	\$42		\$42		\$42
Clerk	19,002	0.055 %	\$78		\$78		\$78
Recorder	43,985	0.128 %	\$180		\$180		\$180
Public Safety Complex	189,254	0.551 %	\$774		\$774		\$774
Elections	119,109	0.347 %	\$487		\$487	\$30	\$517
Assessor	64,728	0.188 %	\$265		\$265	\$17	\$282
District Attorney	154,059	0.449 %	\$630		\$630		\$630
City Manager	109,886	0.320 %	\$449		\$449		\$449
Central Services	729,368	2.124 %	\$2,981		\$2,981	\$186	\$3,167
Human Resources	25,038	0.073 %	\$102		\$102	\$6	\$108
Information Technology	1,148,230	3.343 %	\$4,693		\$4,693	\$293	\$4,986
Geographic Information Systems	251,060	0.731 %	\$1,026		\$1,026	\$64	\$1,090
Purchasing	19,105	0.056 %	\$78		\$78	\$5	\$83
City Hall	73,658	0.214 %	\$301		\$301	\$19	\$320
Welfare	220,910	0.643 %	\$903		\$903	\$56	\$959
Planning	60,689	0.177 %	\$248		\$248	\$16	\$264
Sheriff Administration	583,751	1.700 %	\$2,386		\$2,386	\$149	\$2,535
Sheriff Operations	337,689	0.983 %	\$1,380		\$1,380	\$86	\$1,466
Sheriff General Services	49,572	0.144 %	\$203		\$203	\$13	\$216
Detention Facility	474,027	1.380 %	\$1,937		\$1,937	\$121	\$2,058
Dispatch	120,921	0.352 %	\$494		\$494	\$31	\$525
Trinet Grant	80,953	0.236 %	\$331		\$331	\$21	\$352
Fire Administration	34,953	0.102 %	\$143		\$143	\$9	\$152
Fire Operations	470,687	1.370 %	\$1,924		\$1,924	\$120	\$2,044
Fire Training	117,119	0.341 %	\$479		\$479	\$30	\$509
Juvenile Court	66,116	0.192 %	\$270		\$270	\$17	\$287
Juvenile Probation	160,057	0.466 %	\$654		\$654	\$41	\$695
Juvenile Detention	91,405	0.266 %	\$374		\$374	\$23	\$397
Justice Court	714,798	2.081 %	\$2,921		\$2,921	\$183	\$3,104
Alternative Sentencing	148,853	0.433 %	\$608		\$608	\$38	\$646
Parks Administration	42,070	0.122 %	\$172		\$172	\$11	\$183
Park Maintenance	327,549	0.954 %	\$1,339		\$1,339	\$84	\$1,423
Grants, Gifts, Donations	955	0.003 %	\$4		\$4		\$4
Swimming Pool	182,090	0.530 %	\$744		\$744	\$47	\$791
Community Center	122,507	0.357 %	\$501		\$501	\$31	\$532
Recreation	86,710	0.252 %	\$354		\$354	\$22	\$376
Sports	164,876	0.480 %	\$674		\$674	\$42	\$716
Library	401,924	1.170 %	\$1,643		\$1,643	\$103	\$1,746
Health Admin	125,294	0.365 %	\$512		\$512	\$32	\$544
Supplemental Indigent	1,074,627	3.129 %	\$4,392		\$4,392	\$275	\$4,667
Senior Citizens	129,077	0.376 %	\$528		\$528	\$33	\$561

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>
Carson City Transit	1,051,797	3.062 %	\$4,299		\$4,299	\$269	\$4,568
Library Gift	42,908	0.125 %	\$175		\$175	\$11	\$186
Administrative Assessment	60,750	0.177 %	\$248		\$248	\$16	\$264
Traffic/Transportation	10,325	0.030 %	\$42		\$42	\$3	\$45
Regional Transportation	177,677	0.517 %	\$726		\$726	\$45	\$771
Street Maintenance	1,437,254	4.184 %	\$5,874		\$5,874	\$367	\$6,241
Commissary Fund	146,386	0.426 %	\$598		\$598	\$37	\$635
Ambulance	522,755	1.522 %	\$2,137		\$2,137	\$134	\$2,271
Stormwater Drainage	144,603	0.421 %	\$591		\$591	\$37	\$628
Sewer Operation	2,592,384	7.548 %	\$10,595		\$10,595	\$662	\$11,257
Water	3,965,051	11.544 %	\$16,206		\$16,206	\$1,013	\$17,219
Building Permits	992,268	2.889 %	\$4,056		\$4,056	\$254	\$4,310
Cemetery	29,245	0.085 %	\$120		\$120	\$7	\$127
Fleet Management	928,933	2.705 %	\$3,797		\$3,797	\$237	\$4,034
Group Medical Insurance	1,538,805	4.480 %	\$6,289		\$6,289	\$393	\$6,682
Workers Compensation Ins	548,098	1.596 %	\$2,240		\$2,240	\$140	\$2,380
Insurance Fund	2,467,610	7.184 %	\$10,085		\$10,085	\$631	\$10,716
Redevelopment	95,385	0.278 %	\$390		\$390	\$24	\$414
Redevelopment Revolving	159,990	0.466 %	\$654		\$654	\$41	\$695
Grant Fund	957,654	2.788 %	\$3,914		\$3,914	\$245	\$4,159
Emergency Management	17,495	0.051 %	\$72		\$72	\$4	\$76
Public Works	73,698	0.215 %	\$301		\$301	\$19	\$320
Quality of Life	305,446	0.889 %	\$1,248		\$1,248	\$78	\$1,326
Business License	9,584	0.028 %	\$39		\$39	\$2	\$41
Landfill Administration	1,035,659	3.015 %	\$4,233		\$4,233	\$265	\$4,498
Medical	39						
Environmental Health	13,295	0.039 %	\$54		\$54	\$3	\$57
Investigations	287,750	0.838 %	\$1,176		\$1,176	\$74	\$1,250
Justice Court	278,863	0.812 %	\$1,140		\$1,140	\$71	\$1,211
Northgate	29,237	0.085 %	\$119		\$119	\$7	\$126
Capital Projects	477,659	1.391 %	\$1,952		\$1,952	\$122	\$2,074
911 Surcharge	264,542	0.770 %	\$1,081		\$1,081	\$68	\$1,149
Public Defender	1,633,045	4.755 %	\$6,674		\$6,674	\$417	\$7,091
Wildland Fire Management	143,722	0.418 %	\$587		\$587	\$37	\$624
Tourism Authority	742,506	2.162 %	\$3,035		\$3,035	\$190	\$3,225
Facilities Maintenance	365,164	1.063 %	\$1,492		\$1,492	\$93	\$1,585
Controller Trust Fund	15						
Treasurer	65,087	0.189 %	\$266		\$266		\$266
V&T Spec. Infrastructure	16,850	0.049 %	\$69		\$69	\$4	\$73
Publc Guardian	11,837	0.034 %	\$48		\$48	\$3	\$51
Infrastructure Tax	12,946	0.038 %	\$53		\$53	\$3	\$56

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>
Multi Purp Athletic Ctr	50,732	0.148 %	\$207		\$207	\$13	\$220
SART	1,290	0.004 %	\$5		\$5		\$5
Youth Sports Assoc	52,380	0.153 %	\$214		\$214	\$13	\$227
Fire Prevention	31,843	0.093 %	\$130		\$130	\$8	\$138
Internal Auditor	64,224	0.187 %	\$262		\$262	\$16	\$278
Court Fees/Assessments	17,711	0.052 %	\$72		\$72	\$5	\$77
Health	11,318	0.033 %	\$46		\$46	\$3	\$49
Cooperative Extension	195,289	0.569 %	\$798		\$798	\$50	\$848
Downtown NID	68,424	0.199 %	\$280		\$280	\$17	\$297
Business Incubator	98,523	0.287 %	\$403		\$403	\$25	\$428
Landscape Maintenance	17,521	0.051 %	\$72		\$72	\$4	\$76
Arts & Culture Fund	20,868	0.061 %	\$85		\$85	\$5	\$90
Animal Services	700,545	2.040 %	\$2,863		\$2,863	\$179	\$3,042
Carson City OPEB Trust	15,300	0.042 %	\$65		\$65	\$7	\$72
<b>Total</b>	<u>34,347,241</u>	<u>100.000 %</u>	<u>\$140,381</u>		<u>\$140,381</u>	<u>\$8,625</u>	<u>\$149,006</u>

(A) Alloc basis: Operating Services and Supplies

Source: General Ledger

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>
Board of Supervisors	249,209	0.241 %	\$416		\$416		\$416
Clerk	312,306	0.302 %	\$522		\$522		\$522
Recorder	535,430	0.518 %	\$894		\$894		\$894
Public Safety Complex	189,264	0.183 %	\$316		\$316		\$316
Elections	292,766	0.283 %	\$489		\$489	\$32	\$521
Treasurer	581,603	0.563 %	\$971		\$971		\$971
Assessor	817,032	0.791 %	\$1,364		\$1,364	\$88	\$1,452
District Attorney	2,743,080	2.656 %	\$4,581		\$4,581		\$4,581
City Manager	766,603	0.742 %	\$1,280		\$1,280		\$1,280
Public Defender	1,633,045	1.581 %	\$2,727		\$2,727	\$177	\$2,904
Central Services	729,368	0.706 %	\$1,218		\$1,218	\$79	\$1,297
Human Resources	308,586	0.299 %	\$515		\$515	\$33	\$548
Information Technology	2,412,949	2.336 %	\$4,030		\$4,030	\$261	\$4,291
Geographic Information Systems	260,871	0.253 %	\$436		\$436	\$28	\$464
Purchasing	130,435	0.126 %	\$218		\$218	\$14	\$232
City Hall	73,658	0.071 %	\$123		\$123	\$8	\$131
Welfare	428,981	0.415 %	\$716		\$716	\$46	\$762
Internal Auditor	64,224	0.062 %	\$107		\$107	\$7	\$114
Planning	679,097	0.658 %	\$1,134		\$1,134	\$74	\$1,208
Business License	106,405	0.103 %	\$178		\$178	\$12	\$190
Sheriff Administration	1,194,088	1.156 %	\$1,994		\$1,994	\$129	\$2,123
Sheriff Operations	6,788,990	6.574 %	\$11,337		\$11,337	\$735	\$12,072
Sheriff General Services	582,022	0.564 %	\$972		\$972	\$63	\$1,035
Detention Facility	4,513,804	4.371 %	\$7,538		\$7,538	\$489	\$8,027
Dispatch	1,949,710	1.888 %	\$3,256		\$3,256	\$211	\$3,467
Trinet Grant	177,672	0.172 %	\$297		\$297	\$19	\$316
Fire Administration	269,241	0.261 %	\$450		\$450	\$29	\$479
Fire Operations	7,746,777	7.501 %	\$12,937		\$12,937	\$839	\$13,776
Fire Prevention	430,222	0.417 %	\$718		\$718	\$47	\$765
Fire Training	275,951	0.267 %	\$461		\$461	\$30	\$491
Emergency Management	227,213	0.220 %	\$379		\$379	\$25	\$404
Public Works	2,423,653	2.347 %	\$4,047		\$4,047	\$262	\$4,309
Juvenile Court	631,547	0.612 %	\$1,055		\$1,055	\$68	\$1,123
Juvenile Probation	1,558,509	1.509 %	\$2,603		\$2,603	\$169	\$2,772
Juvenile Detention	1,546,473	1.497 %	\$2,583		\$2,583	\$167	\$2,750
Justice Court	4,269,653	4.134 %	\$7,130		\$7,130	\$462	\$7,592
Alternative Sentencing	1,279,803	1.239 %	\$2,137		\$2,137	\$139	\$2,276
Parks Administration	485,463	0.470 %	\$811		\$811	\$53	\$864
Park Maintenance	1,406,881	1.362 %	\$2,349		\$2,349	\$152	\$2,501
Grants, Gifts, Donations	955	0.001 %	\$2		\$2		\$2
Swimming Pool	653,658	0.633 %	\$1,092		\$1,092	\$71	\$1,163



**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	341,610	0.331 %	\$570		\$570	\$37	\$607
Recreation	456,805	0.442 %	\$763		\$763	\$49	\$812
Sports	400,568	0.388 %	\$669		\$669	\$43	\$712
Library	1,624,145	1.573 %	\$2,712		\$2,712	\$176	\$2,888
Health Admin	511,970	0.496 %	\$855		\$855	\$55	\$910
Landfill Administration	2,014,722	1.951 %	\$3,365		\$3,365	\$218	\$3,583
Animal Services	700,545	0.678 %	\$1,170		\$1,170	\$76	\$1,246
Cooperative Extension	208,920	0.202 %	\$349		\$349	\$23	\$372
Supplemental Indigent	1,199,901	1.162 %	\$2,004		\$2,004	\$130	\$2,134
Senior Citizens	525,264	0.509 %	\$877		\$877	\$57	\$934
Carson City Transit	1,113,457	1.078 %	\$1,859		\$1,859	\$121	\$1,980
Library Gift	42,908	0.042 %	\$72		\$72	\$5	\$77
Administrative Assessment	68,623	0.066 %	\$115		\$115	\$7	\$122
Traffic/Transportation	22,737	0.022 %	\$38		\$38	\$2	\$40
Regional Transportation	366,451	0.355 %	\$612		\$612	\$40	\$652
Quality of Life	880,814	0.853 %	\$1,471		\$1,471	\$95	\$1,566
Street Maintenance	3,663,996	3.548 %	\$6,119		\$6,119	\$397	\$6,516
Grant Fund	3,668,343	3.552 %	\$6,126		\$6,126	\$397	\$6,523
Commissary Fund	220,864	0.214 %	\$369		\$369	\$24	\$393
Ambulance	3,438,955	3.330 %	\$5,743		\$5,743	\$372	\$6,115
Stormwater Drainage	368,243	0.357 %	\$615		\$615	\$40	\$655
Sewer Operation	4,879,459	4.725 %	\$8,149		\$8,149	\$528	\$8,677
Water	6,667,295	6.456 %	\$11,134		\$11,134	\$722	\$11,856
Building Permits	1,278,083	1.238 %	\$2,134		\$2,134	\$138	\$2,272
Cemetery	89,890	0.087 %	\$150		\$150	\$10	\$160
Fleet Management	1,814,542	1.757 %	\$3,030		\$3,030	\$196	\$3,226
Group Medical Insurance	1,832,658	1.775 %	\$3,060		\$3,060	\$198	\$3,258
Workers Compensation Ins	730,099	0.707 %	\$1,219		\$1,219	\$79	\$1,298
Insurance Fund	2,593,904	2.512 %	\$4,332		\$4,332	\$281	\$4,613
Redevelopment	272,905	0.264 %	\$456		\$456	\$30	\$486
Redevelopment Revolving	159,990	0.155 %	\$267		\$267	\$17	\$284
Tourism Authority	1,233,205	1.194 %	\$2,059		\$2,059	\$133	\$2,192
Sub-Conservancy District	559,524	0.542 %	\$934		\$934	\$61	\$995
Controller Trust Fund	15						
Medical	108,245	0.105 %	\$181		\$181	\$12	\$193
Environmental Health	357,043	0.346 %	\$596		\$596	\$39	\$635
Investigations	2,388,021	2.312 %	\$3,988		\$3,988	\$258	\$4,246
Justice Court	278,863	0.270 %	\$466		\$466	\$30	\$496
Northgate	29,237	0.028 %	\$49		\$49	\$3	\$52
Capital Projects	477,659	0.463 %	\$798		\$798	\$52	\$850
911 Surcharge	264,542	0.256 %	\$442		\$442	\$29	\$471

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>
Wildland Fire Management	149,840	0.145 %	\$250		\$250	\$16	\$266
Facilities Maintenance	1,417,793	1.373 %	\$2,368		\$2,368	\$153	\$2,521
Pulbic Guardian	264,335	0.256 %	\$441		\$441	\$29	\$470
Chartered Admin	944,621	0.915 %	\$1,577		\$1,577	\$102	\$1,679
V&T Spec. Infrastructure	16,850	0.016 %	\$28		\$28	\$2	\$30
Infrastructure Tax	12,946	0.013 %	\$22		\$22	\$1	\$23
Multi Purp Athletic Ctr	125,411	0.121 %	\$209		\$209	\$14	\$223
SART	14,426	0.014 %	\$24		\$24	\$2	\$26
Youth Sports Assoc	80,781	0.078 %	\$135		\$135	\$9	\$144
Court Fees/Assessments	17,711	0.017 %	\$30		\$30	\$2	\$32
Health	213,986	0.207 %	\$357		\$357	\$23	\$380
Downtown NID	68,424	0.066 %	\$114		\$114	\$7	\$121
Business Incubator	186,306	0.180 %	\$311		\$311	\$20	\$331
Landscape Maintenance	17,521	0.017 %	\$29		\$29	\$2	\$31
Arts & Culture Fund	148,138	0.143 %	\$247		\$247	\$16	\$263
NV Fair	52						
Carson City OPEB Trust	15,300	0.014 %	\$27		\$27	\$1	\$28
<b>Total</b>	<u>103,276,658</u>	<u>100.000 %</u>	<u>\$172,469</u>		<u>\$172,469</u>	<u>\$10,597</u>	<u>\$183,066</u>

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

Source: General Ledger

**Finance**  
**Detail allocation of**  
**Debt Management**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Regional Transportation	8	11.940 %	\$6,256		\$6,256	\$384	\$6,640
Debt Svc-Carson City	10	14.925 %	\$7,820		\$7,820	\$480	\$8,300
Capital Projects	12	17.910 %	\$9,384		\$9,384	\$577	\$9,961
Quality of Life	12	17.910 %	\$9,384		\$9,384	\$577	\$9,961
Senior Citizens	2	2.985 %	\$1,564		\$1,564	\$96	\$1,660
V&T Spec. Infrastructure	2	2.985 %	\$1,564		\$1,564	\$96	\$1,660
All Other	19	28.358 %	\$14,858		\$14,858	\$913	\$15,771
911 Surcharge	2	2.987 %	\$1,565		\$1,565	\$96	\$1,661
<b>Total</b>	<b>67</b>	<b>100.000 %</b>	<b>\$52,395</b>		<b>\$52,395</b>	<b>\$3,219</b>	<b>\$55,614</b>

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

Source: Finance

Carson City, Nevada - Full Cost Allocation

Finance  
Detail allocation of  
Contracts

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Purchasing	100	100.000 %	\$10,036		\$10,036	\$617	\$10,653
Total	100	100.000 %	\$10,036		\$10,036	\$617	\$10,653

(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 %	\$42,205	(\$34,157)	\$8,048	\$2,593	\$10,641
Subtotal	100	100.000 %	\$42,205	(\$34,157)	\$8,048	\$2,593	\$10,641
Direct Billed				\$34,157	\$34,157		\$34,157
Total	100	100.000 %	\$42,205	\$0	\$42,205	\$2,593	\$44,798

(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 %	\$42,205	(\$37,866)	\$4,339	\$2,593	\$6,932
Subtotal	100	100.000 %	\$42,205	(\$37,866)	\$4,339	\$2,593	\$6,932
Direct Billed				\$37,866	\$37,866		\$37,866
Total	<u>100</u>	<u>100.000 %</u>	<u>\$42,205</u>	<u>\$0</u>	<u>\$42,205</u>	<u>\$2,593</u>	<u>\$44,798</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	249,209	0.388 %	\$198		\$198		\$198
Clerk	312,306	0.487 %	\$248		\$248		\$248
Recorder	535,430	0.834 %	\$425		\$425		\$425
Public Safety Complex	189,264	0.295 %	\$150		\$150		\$150
Elections	292,766	0.456 %	\$233		\$233	\$16	\$249
Treasurer	581,603	0.906 %	\$462		\$462		\$462
Assessor	817,032	1.273 %	\$649		\$649	\$44	\$693
District Attorney	2,743,080	4.275 %	\$2,180		\$2,180		\$2,180
City Manager	766,603	1.195 %	\$609		\$609		\$609
Public Defender	1,633,045	2.545 %	\$1,298		\$1,298	\$87	\$1,385
Central Services	729,368	1.137 %	\$580		\$580	\$39	\$619
Human Resources	308,586	0.481 %	\$245		\$245	\$16	\$261
Information Technology	2,412,949	3.760 %	\$1,918		\$1,918	\$129	\$2,047
Geographic Information Systems	260,871	0.407 %	\$207		\$207	\$14	\$221
Purchasing	130,435	0.203 %	\$104		\$104	\$7	\$111
Northgate	29,237	0.046 %	\$23		\$23	\$2	\$25
City Hall	73,658	0.115 %	\$59		\$59	\$4	\$63
Welfare	428,981	0.669 %	\$341		\$341	\$23	\$364
Internal Auditor	64,224	0.100 %	\$51		\$51	\$3	\$54
Planning	679,097	1.058 %	\$540		\$540	\$36	\$576
Business License	106,405	0.166 %	\$85		\$85	\$6	\$91
Sheriff Administration	1,194,088	1.861 %	\$949		\$949	\$64	\$1,013
Investigations	2,388,021	3.722 %	\$1,898		\$1,898	\$127	\$2,025
Sheriff Operations	6,788,990	10.580 %	\$5,395		\$5,395	\$362	\$5,757
Sheriff General Services	582,022	0.907 %	\$463		\$463	\$31	\$494
Detention Facility	4,513,804	7.034 %	\$3,587		\$3,587	\$241	\$3,828
Dispatch	1,949,710	3.038 %	\$1,549		\$1,549	\$104	\$1,653
Trinet Grant	177,672	0.277 %	\$141		\$141	\$9	\$150
Fire Administration	269,241	0.420 %	\$214		\$214	\$14	\$228
Fire Operations	7,746,777	12.073 %	\$6,156		\$6,156	\$413	\$6,569
Fire Prevention	430,222	0.670 %	\$342		\$342	\$23	\$365
Fire Training	275,951	0.430 %	\$219		\$219	\$15	\$234
Emergency Management	227,213	0.354 %	\$181		\$181	\$12	\$193
Wildland Fire Management	149,840	0.234 %	\$119		\$119	\$8	\$127
Public Works	2,423,653	3.777 %	\$1,926		\$1,926	\$129	\$2,055
Juvenile Court	631,547	0.984 %	\$502		\$502	\$34	\$536
Juvenile Probation	1,558,509	2.429 %	\$1,239		\$1,239	\$83	\$1,322
Juvenile Detention	1,546,473	2.410 %	\$1,229		\$1,229	\$82	\$1,311
Justice Court	4,269,653	6.654 %	\$3,393		\$3,393	\$228	\$3,621
Alternative Sentencing	1,279,803	1.994 %	\$1,017		\$1,017	\$68	\$1,085
Justice Court	278,863	0.435 %	\$222		\$222	\$15	\$237

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	485,463	0.757 %	\$386		\$386	\$26	\$412
Park Maintenance	1,406,881	2.192 %	\$1,118		\$1,118	\$75	\$1,193
Grants, Gifts, Donations	955	0.001 %	\$1		\$1		\$1
Swimming Pool	653,658	1.019 %	\$519		\$519	\$35	\$554
Community Center	341,610	0.532 %	\$271		\$271	\$18	\$289
Recreation	456,805	0.712 %	\$363		\$363	\$24	\$387
Sports	400,568	0.624 %	\$318		\$318	\$21	\$339
Library	1,624,145	2.531 %	\$1,291		\$1,291	\$87	\$1,378
Health Admin	511,970	0.798 %	\$407		\$407	\$27	\$434
Landfill Administration	2,014,722	3.140 %	\$1,601		\$1,601	\$107	\$1,708
Medical	108,245	0.169 %	\$86		\$86	\$6	\$92
Environmental Health	357,043	0.556 %	\$284		\$284	\$19	\$303
Animal Services	700,545	1.092 %	\$557		\$557	\$37	\$594
Facilities Maintenance	1,417,793	2.210 %	\$1,127		\$1,127	\$76	\$1,203
Pulbic Guardian	264,335	0.412 %	\$210		\$210	\$14	\$224
Multi Purp Athletic Ctr	125,411	0.195 %	\$100		\$100	\$7	\$107
SART	14,426	0.022 %	\$11		\$11	\$1	\$12
Youth Sports Assoc	80,781	0.126 %	\$64		\$64	\$4	\$68
Health	213,986	0.333 %	\$170		\$170	\$11	\$181
Court Fees/Assessments	17,711	0.028 %	\$14		\$14	\$1	\$15
Chartered Admin	944,621	1.472 %	\$749		\$749	\$49	\$798
NV Fair	52						
<b>Total</b>	<u>64,167,927</u>	<u>100.000 %</u>	<u>\$50,993</u>		<u>\$50,993</u>	<u>\$3,133</u>	<u>\$54,126</u>

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

Source: Nick



Finance  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Payroll</u>	<u>Budget</u>	<u>Accounts Payable</u>	<u>Accounting</u>	<u>Debt Management</u>	<u>Contracts</u>	<u>Workers Compensation</u>	<u>General Liability</u>
Board of Supervisors	\$1,601	\$588	\$357	\$42	\$416				
Clerk	\$1,883	\$588	\$447	\$78	\$522				
Recorder	\$2,952	\$686	\$767	\$180	\$894				
Public Safety Complex	\$1,511		\$271	\$774	\$316				
Treasurer	\$3,414	\$882	\$833	\$266	\$971				
District Attorney	\$14,848	\$3,528	\$3,929	\$630	\$4,581				
City Manager	\$3,926	\$490	\$1,098	\$449	\$1,280				
Human Resources	\$2,119	\$731	\$471	\$108	\$548				
Information Technology	\$16,257	\$1,253	\$3,680	\$4,986	\$4,291				
Geographic Information Systems	\$2,173		\$398	\$1,090	\$464				
Purchasing	\$11,382	\$104	\$199	\$83	\$232		\$10,653		
City Hall	\$627		\$113	\$320	\$131				
Internal Auditor	\$544		\$98	\$278	\$114				
Dispatch	\$11,543	\$2,924	\$2,974	\$525	\$3,467				
Public Works	\$15,498	\$5,117	\$3,697	\$320	\$4,309				
Facilities Maintenance	\$9,665	\$2,193	\$2,163	\$1,585	\$2,521				
Elections	\$2,255	\$522	\$446	\$517	\$521				
Pulbic Guardian	\$1,776	\$627	\$404	\$51	\$470				
Assessor	\$4,717	\$1,044	\$1,246	\$282	\$1,452				
Public Defender	\$13,871		\$2,491	\$7,091	\$2,904				
Central Services	\$6,196		\$1,113	\$3,167	\$1,297				
Northgate	\$248		\$45	\$126	\$52				
Welfare	\$4,201	\$1,462	\$654	\$959	\$762				
SART	\$65		\$22	\$5	\$26				
Planning	\$3,919	\$835	\$1,036	\$264	\$1,208				
Business License	\$484		\$162	\$41	\$190				
Chartered Admin	\$4,962	\$1,044	\$1,441		\$1,679				
Sheriff Administration	\$8,536	\$1,044	\$1,821	\$2,535	\$2,123				
Investigations	\$12,729	\$1,566	\$3,642	\$1,250	\$4,246				
Sheriff Operations	\$35,601	\$5,952	\$10,354	\$1,466	\$12,072				
Sheriff General Services	\$3,677	\$1,044	\$888	\$216	\$1,035				
Detention Facility	\$24,974	\$4,177	\$6,884	\$2,058	\$8,027				
Trinet Grant	\$1,192	\$104	\$270	\$352	\$316				
Fire Administration	\$1,688	\$418	\$411	\$152	\$479				
Fire Operations	\$38,590	\$4,386	\$11,815	\$2,044	\$13,776				
Fire Prevention	\$2,968	\$1,044	\$656	\$138	\$765				
Fire Training	\$1,864	\$209	\$421	\$509	\$491				
Emergency Management	\$1,019		\$346	\$76	\$404				
Wildland Fire Management	\$3,021	\$1,775	\$229	\$624	\$266				
Juvenile Court	\$3,641	\$731	\$964	\$287	\$1,123				
Court Fees/Assessments	\$151		\$27	\$77	\$32				

Finance  
Departmental Cost  
Allocation Summary

Audit Fees

Board of Supervisors	\$198
Clerk	\$248
Recorder	\$425
Public Safety Complex	\$150
Treasurer	\$462
District Attorney	\$2,180
City Manager	\$609
Human Resources	\$261
Information Technology	\$2,047
Geographic Information Systems	\$221
Purchasing	\$111
City Hall	\$63
Internal Auditor	\$54
Dispatch	\$1,653
Public Works	\$2,055
Facilities Maintenance	\$1,203
Elections	\$249
Pulbic Guardian	\$224
Assessor	\$693
Public Defender	\$1,385
Central Services	\$619
Northgate	\$25
Welfare	\$364
SART	\$12
Planning	\$576
Business License	\$91
Chartered Admin	\$798
Sheriff Administration	\$1,013
Investigations	\$2,025
Sheriff Operations	\$5,757
Sheriff General Services	\$494
Detention Facility	\$3,828
Trinet Grant	\$150
Fire Administration	\$228
Fire Operations	\$6,569
Fire Prevention	\$365
Fire Training	\$234
Emergency Management	\$193
Wildland Fire Management	\$127
Juvenile Court	\$536
Court Fees/Assessments	\$15

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	\$8,732	\$1,566	\$2,377	\$695	\$2,772				
Juvenile Detention	\$9,323	\$2,506	\$2,359	\$397	\$2,750				
Justice Court	\$25,006	\$4,177	\$6,512	\$3,104	\$7,592				
Alternative Sentencing	\$8,883	\$2,924	\$1,952	\$646	\$2,276				
Justice Court	\$2,369		\$425	\$1,211	\$496				
Parks Administration	\$2,617	\$418	\$740	\$183	\$864				
Park Maintenance	\$9,351	\$2,088	\$2,146	\$1,423	\$2,501				
Grants, Gifts, Donations	\$8		\$1	\$4	\$2				
Youth Sports Assoc	\$562		\$123	\$227	\$144				
NV Fair									
Multi Purp Athletic Ctr	\$1,577	\$835	\$192	\$220	\$223				
Swimming Pool	\$13,007	\$9,502	\$997	\$791	\$1,163				
Community Center	\$3,620	\$1,671	\$521	\$532	\$607				
Recreation	\$9,581	\$7,310	\$696	\$376	\$812				
Sports	\$8,434	\$6,056	\$611	\$716	\$712				
Library	\$11,622	\$3,133	\$2,477	\$1,746	\$2,888				
Health Admin	\$7,264	\$4,595	\$781	\$544	\$910				
Landfill Administration	\$14,011	\$1,149	\$3,073	\$4,498	\$3,583				
Medical	\$450		\$165		\$193				
Environmental Health	\$1,539		\$544	\$57	\$635				
Health	\$937		\$327	\$49	\$380				
Animal Services	\$5,950		\$1,068	\$3,042	\$1,246				
Cooperative Extension	\$1,642	\$104	\$318	\$848	\$372				
Supplemental Indigent	\$8,631		\$1,830	\$4,667	\$2,134				
Capital Projects	\$13,613		\$728	\$2,074	\$850	\$9,961			
Senior Citizens	\$4,269	\$313	\$801	\$561	\$934	\$1,660			
Carson City Transit	\$8,246		\$1,698	\$4,568	\$1,980				
Library Gift	\$328		\$65	\$186	\$77				
Business Incubator	\$1,043		\$284	\$428	\$331				
Landscape Maintenance	\$134		\$27	\$76	\$31				
Administrative Assessment	\$490		\$104	\$264	\$122				
Traffic/Transportation	\$120		\$35	\$45	\$40				
Regional Transportation	\$8,622		\$559	\$771	\$652	\$6,640			
V&T Spec. Infrastructure	\$1,789		\$26	\$73	\$30	\$1,660			
Quality of Life	\$15,137	\$940	\$1,344	\$1,326	\$1,566	\$9,961			
Street Maintenance	\$20,956	\$2,611	\$5,588	\$6,241	\$6,516				
Infrastructure Tax	\$99		\$20	\$56	\$23				
Grant Fund	\$16,277		\$5,595	\$4,159	\$6,523				
Commissary Fund	\$1,572	\$207	\$337	\$635	\$393				
911 Surcharge	\$3,685		\$404	\$1,149	\$471	\$1,661			
Arts & Culture Fund	\$579		\$226	\$90	\$263				

Finance  
Departmental Cost  
Allocation Summary

Audit Fees

Juvenile Probation	\$1,322
Juvenile Detention	\$1,311
Justice Court	\$3,621
Alternative Sentencing	\$1,085
Justice Court	\$237
Parks Administration	\$412
Park Maintenance	\$1,193
Grants, Gifts, Donations	\$1
Youth Sports Assoc	\$68
NV Fair	
Multi Purp Athletic Ctr	\$107
Swimming Pool	\$554
Community Center	\$289
Recreation	\$387
Sports	\$339
Library	\$1,378
Health Admin	\$434
Landfill Administration	\$1,708
Medical	\$92
Environmental Health	\$303
Health	\$181
Animal Services	\$594
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	

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> \$8,300	<u>Contracts</u>	<u>Workers Compensation</u>	<u>General Liability</u>
Debt Svc-Carson City	\$8,300								
Ambulance	\$18,226	\$4,595	\$5,245	\$2,271	\$6,115				
Stormwater Drainage	(\$4,842)	(\$6,686)	\$561	\$628	\$655				
Sewer Operation	\$15,675	(\$11,701)	\$7,442	\$11,257	\$8,677				
Water	\$26,812	(\$12,432)	\$10,169	\$17,219	\$11,856				
Building Permits	\$8,845	\$313	\$1,950	\$4,310	\$2,272				
Cemetery	\$528	\$104	\$137	\$127	\$160				
Fleet Management	\$11,071	\$1,044	\$2,767	\$4,034	\$3,226				
Group Medical Insurance	\$1,714	(\$11,021)	\$2,795	\$6,682	\$3,258				
Workers Compensation Ins	\$15,642	\$209	\$1,114	\$2,380	\$1,298			\$10,641	
Insurance Fund	\$26,217		\$3,956	\$10,716	\$4,613				\$6,932
Redevelopment	\$1,316		\$416	\$414	\$486				
Redevelopment Revolving	\$1,223		\$244	\$695	\$284				
Tourism Authority	\$8,132	\$835	\$1,880	\$3,225	\$2,192				
Sub-Conservancy District	\$4,145	\$2,297	\$853		\$995				
Downtown NID	\$522		\$104	\$297	\$121				
Controller Trust Fund									
Carson City OPEB Trust	\$126		\$26	\$72	\$28				
All Other	\$15,771					\$15,771			
Subtotal	\$693,786	\$66,730	\$157,018	\$149,006	\$183,066	\$55,614	\$10,653	\$10,641	\$6,932
Direct Billed	\$120,233	\$48,210						\$34,157	\$37,866
Total	\$814,019	\$114,940	\$157,018	\$149,006	\$183,066	\$55,614	\$10,653	\$44,798	\$44,798

Finance  
Departmental Cost  
Allocation Summary

Audit Fees

Debt Svc-Carson City	
Ambulance	
Stormwater Drainage	
Sewer Operation	
Water	
Building Permits	
Cemetery	
Fleet Management	
Group Medical Insurance	
Workers Compensation Ins	
Insurance Fund	
Redevelopment	
Redevelopment Revolving	
Tourism Authority	
Sub-Conservancy District	
Downtown NID	
Controller Trust Fund	
Carson City OPEB Trust	
All Other	
Subtotal	\$54,126
Direct Billed	
Total	\$54,126

**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>
	\$308,586			\$308,586
Allocated additions:				
1 - Building Charge	\$10,960		\$10,960	
1010100 - Board of Supervisors	\$749	\$891	\$1,640	
1010300 - Treasurer	\$746	\$74	\$820	
1010500 - District Attorney	\$55,126	\$4,062	\$59,188	
1010600 - City Manager	\$2,522	\$173	\$2,695	
1010701 - Finance	\$1,990	\$129	\$2,119	
1010710 - Information Technology		\$48,474	\$48,474	
1010720 - Purchasing		\$221	\$221	
1010730 - City Hall		\$10,257	\$10,257	
1010800 - Internal Auditor		\$233	\$233	
1015034 - Facilities Maintenance		\$19,810	\$19,810	
Total allocated additions:	<u>\$72,093</u>	<u>\$84,324</u>	<u>\$156,417</u>	<u>\$156,417</u>
Departmental cost adjustments:				
SALARIES - DIRECT BILL	\$162,549			
Total departmental cost adjustments:	<u>\$162,549</u>			<u>\$162,549</u>
Total to be allocated	<u><u>\$543,228</u></u>	<u><u>\$84,324</u></u>		<u><u>\$627,552</u></u>



Carson City, Nevada - Full Cost Allocation

Human Resources  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Recruitment</u>	<u>Payroll</u>	<u>Benefits</u>	<u>Workers Compensation</u>
<b>Wages &amp; Benefits</b>						
SALARIES & WAGES	\$192,407	\$38,251	\$46,774	\$67,650	\$35,364	\$4,368
FRINGE BENEFITS	\$91,141	\$18,119	\$22,156	\$32,045	\$16,752	\$2,069
<b>Other Expense and Cost</b>						
SERVICES & SUPPLIES	\$16,171	\$3,215	\$3,931	\$5,686	\$2,972	\$367
BACKGROUND SCREENING	\$5,711		\$5,711			
EMP-MGMT RELATIONS BOARD	\$3,156			\$3,156		
Departmental Expenditures	\$308,586	\$59,585	\$78,572	\$108,537	\$55,088	\$6,804
<b>Cost Adjustments</b>						
SALARIES - DIRECT BILL	\$162,549	\$32,315	\$39,516	\$57,152	\$29,877	\$3,689
Additions: 1st						
Other	\$72,093	\$20,480	\$19,838	\$6,783	\$22,729	\$2,263
Functional Cost	\$543,228	\$112,380	\$137,926	\$172,472	\$107,694	\$12,756
Reallocate Admin		(\$112,380)	\$34,993	\$49,099	\$25,178	\$3,110
Allocable Costs	\$543,228		\$172,919	\$221,571	\$132,872	\$15,866
<b>1st Allocation</b>	<b>\$543,228</b>		<b>\$172,919</b>	<b>\$221,571</b>	<b>\$132,872</b>	<b>\$15,866</b>
Additions: 2nd						
Other	\$84,324	\$23,954	\$23,204	\$7,934	\$26,585	\$2,647
Functional Cost	\$84,324	\$23,954	\$23,204	\$7,934	\$26,585	\$2,647
Reallocate Admin		(\$23,954)	\$7,459	\$10,466	\$5,367	\$662
Allocable Costs	\$84,324		\$30,663	\$18,400	\$31,952	\$3,309
<b>2nd Allocation</b>	<b>\$84,324</b>		<b>\$30,663</b>	<b>\$18,400</b>	<b>\$31,952</b>	<b>\$3,309</b>
<b>Total allocated</b>	<b>\$627,552</b>		<b>\$203,582</b>	<b>\$239,971</b>	<b>\$164,824</b>	<b>\$19,175</b>

Human Resources  
Detail allocation of  
Recruitment

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
District Attorney	438	8.627 %	\$14,918		\$14,918		\$14,918
Finance	145	2.856 %	\$4,939		\$4,939		\$4,939
Information Technology	5	0.098 %	\$170		\$170	\$35	\$205
Pulbic Guardian	25	0.492 %	\$851		\$851	\$174	\$1,025
Alternative Sentencing	72	1.418 %	\$2,452		\$2,452	\$502	\$2,954
Tourism Authority	67	1.320 %	\$2,282		\$2,282	\$467	\$2,749
Recorder	90	1.773 %	\$3,065		\$3,065		\$3,065
Justice Court	402	7.918 %	\$13,692		\$13,692	\$2,804	\$16,496
Fire Operations	258	5.082 %	\$8,787		\$8,787	\$1,800	\$10,587
Health Admin	255	5.023 %	\$8,685		\$8,685	\$1,779	\$10,464
All Other	57	1.123 %	\$1,941		\$1,941	\$398	\$2,339
Juvenile Detention	355	6.992 %	\$12,091		\$12,091	\$2,476	\$14,567
Library	434	8.548 %	\$14,782		\$14,782	\$3,027	\$17,809
Swimming Pool	57	1.123 %	\$1,941		\$1,941	\$398	\$2,339
Facilities Maintenance	169	3.329 %	\$5,756		\$5,756	\$1,179	\$6,935
Sports	43	0.847 %	\$1,465		\$1,465	\$300	\$1,765
Recreation	183	3.604 %	\$6,233		\$6,233	\$1,276	\$7,509
Public Works	250	4.924 %	\$8,515		\$8,515	\$1,744	\$10,259
Water	110	2.167 %	\$3,747		\$3,747	\$767	\$4,514
Sewer Operation	174	3.427 %	\$5,926		\$5,926	\$1,214	\$7,140
Traffic/Transportation	32	0.630 %	\$1,090		\$1,090	\$223	\$1,313
Landfill Administration	85	1.674 %	\$2,895		\$2,895	\$593	\$3,488
Fleet Management	11	0.217 %	\$375		\$375	\$77	\$452
Detention Facility	19	0.374 %	\$647		\$647	\$133	\$780
Board of Supervisors	8	0.158 %	\$272		\$272		\$272
Sheriff Operations	698	13.748 %	\$23,773		\$23,773	\$4,869	\$28,642
Park Maintenance	113	2.226 %	\$3,849		\$3,849	\$788	\$4,637
Community Center	5	0.098 %	\$170		\$170	\$35	\$205
Carson City Transit	15	0.295 %	\$511		\$511	\$105	\$616
Street Maintenance	49	0.965 %	\$1,669		\$1,669	\$342	\$2,011
Geographic Information Systems	27	0.532 %	\$920		\$920	\$188	\$1,108
Justice Court	211	4.156 %	\$7,187		\$7,187	\$1,472	\$8,659
Quality of Life	72	1.418 %	\$2,452		\$2,452	\$502	\$2,954
Sub-Conservancy District	124	2.442 %	\$4,223		\$4,223	\$865	\$5,088
Assessor	19	0.376 %	\$648		\$648	\$131	\$779
<b>Total</b>	<b>5,077</b>	<b>100.000 %</b>	<b>\$172,919</b>		<b>\$172,919</b>	<b>\$30,663</b>	<b>\$203,582</b>

(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	6	0.542 %	\$1,201		\$1,201		\$1,201
Clerk	6	0.542 %	\$1,201		\$1,201		\$1,201
Treasurer	9	0.813 %	\$1,801		\$1,801		\$1,801
Elections	5	0.452 %	\$1,001		\$1,001	\$89	\$1,090
Recorder	7	0.632 %	\$1,401		\$1,401		\$1,401
Assessor	10	0.903 %	\$2,002		\$2,002	\$179	\$2,181
District Attorney	36	3.252 %	\$7,206		\$7,206		\$7,206
City Manager	5	0.452 %	\$1,001		\$1,001		\$1,001
Finance	9	0.813 %	\$1,801		\$1,801		\$1,801
Information Technology	12	1.084 %	\$2,402		\$2,402	\$215	\$2,617
Purchasing	1	0.090 %	\$200		\$200	\$18	\$218
Planning	8	0.723 %	\$1,601		\$1,601	\$143	\$1,744
Sheriff Administration	10	0.903 %	\$2,002		\$2,002	\$179	\$2,181
Sheriff Operations	57	5.149 %	\$11,409		\$11,409	\$1,019	\$12,428
Sheriff General Services	10	0.903 %	\$2,002		\$2,002	\$179	\$2,181
Detention Facility	40	3.613 %	\$8,006		\$8,006	\$715	\$8,721
Dispatch	28	2.529 %	\$5,604		\$5,604	\$501	\$6,105
Trinet Grant	1	0.090 %	\$200		\$200	\$18	\$218
Fire Administration	4	0.361 %	\$801		\$801	\$72	\$873
Fire Operations	42	3.794 %	\$8,406		\$8,406	\$751	\$9,157
Fire Prevention	10	0.903 %	\$2,002		\$2,002	\$179	\$2,181
Fire Training	2	0.181 %	\$400		\$400	\$36	\$436
Juvenile Court	7	0.632 %	\$1,401		\$1,401	\$125	\$1,526
Juvenile Probation	15	1.355 %	\$3,002		\$3,002	\$268	\$3,270
Juvenile Detention	24	2.168 %	\$4,804		\$4,804	\$429	\$5,233
Justice Court	40	3.613 %	\$8,006		\$8,006	\$715	\$8,721
Alternative Sentencing	28	2.529 %	\$5,604		\$5,604	\$501	\$6,105
Parks Administration	4	0.361 %	\$801		\$801	\$72	\$873
Park Maintenance	20	1.807 %	\$4,003		\$4,003	\$358	\$4,361
Swimming Pool	91	8.220 %	\$18,214		\$18,214	\$1,627	\$19,841
Community Center	16	1.445 %	\$3,202		\$3,202	\$286	\$3,488
Recreation	70	6.323 %	\$14,011		\$14,011	\$1,252	\$15,263
Sports	58	5.239 %	\$11,609		\$11,609	\$1,037	\$12,646
Library	30	2.710 %	\$6,005		\$6,005	\$536	\$6,541
Health Admin	44	3.975 %	\$8,807		\$8,807	\$787	\$9,594
Senior Citizens	3	0.271 %	\$600		\$600	\$54	\$654
Street Maintenance	25	2.258 %	\$5,004		\$5,004	\$447	\$5,451
Stormwater Drainage	7	0.632 %	\$1,401		\$1,401	\$125	\$1,526
Sewer Operation	30	2.710 %	\$6,005		\$6,005	\$536	\$6,541
Building Permits	3	0.271 %	\$600		\$600	\$54	\$654
Cemetery	1	0.090 %	\$200		\$200	\$18	\$218

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	10	0.903 %	\$2,002		\$2,002	\$179	\$2,181
Workers Compensation Ins	2	0.181 %	\$400		\$400	\$36	\$436
Public Works	49	4.426 %	\$9,808		\$9,808	\$876	\$10,684
Landfill Administration	11	0.994 %	\$2,202		\$2,202	\$197	\$2,399
Investigations	15	1.355 %	\$3,002		\$3,002	\$268	\$3,270
Facilities Maintenance	21	1.897 %	\$4,203		\$4,203	\$376	\$4,579
Wildland Fire Management	17	1.536 %	\$3,403		\$3,403	\$304	\$3,707
Group Medical Insurance	1	0.090 %	\$200		\$200	\$18	\$218
Water	23	2.078 %	\$4,604		\$4,604	\$411	\$5,015
Welfare	14	1.265 %	\$2,802		\$2,802	\$250	\$3,052
Sub-Conservancy District	22	1.987 %	\$4,403		\$4,403	\$393	\$4,796
Tourism Authority	8	0.723 %	\$1,601		\$1,601	\$143	\$1,744
Ambulance	44	3.975 %	\$8,807		\$8,807	\$787	\$9,594
Pulbic Guardian	6	0.542 %	\$1,201		\$1,201	\$107	\$1,308
Chartered Admin	10	0.903 %	\$2,002		\$2,002	\$179	\$2,181
Cooperative Extension	1	0.090 %	\$200		\$200	\$18	\$218
Quality of Life	9	0.813 %	\$1,801		\$1,801	\$161	\$1,962
Multi Purp Athletic Ctr	8	0.723 %	\$1,601		\$1,601	\$143	\$1,744
Commissary Fund	2	0.186 %	\$400		\$400	\$34	\$434
<b>Total</b>	<b>1,107</b>	<b>100.000 %</b>	<b>\$221,571</b>		<b>\$221,571</b>	<b>\$18,400</b>	<b>\$239,971</b>

(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 %	\$132,872	(\$138,353)	(\$5,481)	\$31,952	\$26,471
Subtotal	100	100.000 %	\$132,872	(\$138,353)	(\$5,481)	\$31,952	\$26,471
Direct Billed				\$138,353	\$138,353		\$138,353
Total	100	100.000 %	\$132,872	\$0	\$132,872	\$31,952	\$164,824

(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 %	\$15,866	(\$24,196)	(\$8,330)	\$3,309	(\$5,021)
Subtotal	100	100.000 %	\$15,866	(\$24,196)	(\$8,330)	\$3,309	(\$5,021)
Direct Billed				\$24,196	\$24,196		\$24,196
Total	<u>100</u>	<u>100.000 %</u>	<u>\$15,866</u>	<u>\$0</u>	<u>\$15,866</u>	<u>\$3,309</u>	<u>\$19,175</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	\$1,473	\$272	\$1,201		
Clerk	\$1,201		\$1,201		
Recorder	\$4,466	\$3,065	\$1,401		
Treasurer	\$1,801		\$1,801		
District Attorney	\$22,124	\$14,918	\$7,206		
City Manager	\$1,001		\$1,001		
Finance	\$6,740	\$4,939	\$1,801		
Information Technology	\$2,822	\$205	\$2,617		
Geographic Information Systems	\$1,108	\$1,108			
Purchasing	\$218		\$218		
Dispatch	\$6,105		\$6,105		
Public Works	\$20,943	\$10,259	\$10,684		
Facilities Maintenance	\$11,514	\$6,935	\$4,579		
Elections	\$1,090		\$1,090		
Pulbic Guardian	\$2,333	\$1,025	\$1,308		
Assessor	\$2,960	\$779	\$2,181		
Welfare	\$3,052		\$3,052		
Planning	\$1,744		\$1,744		
Chartered Admin	\$2,181		\$2,181		
Sheriff Administration	\$2,181		\$2,181		
Investigations	\$3,270		\$3,270		
Sheriff Operations	\$41,070	\$28,642	\$12,428		
Sheriff General Services	\$2,181		\$2,181		
Detention Facility	\$9,501	\$780	\$8,721		
Trinet Grant	\$218		\$218		
Fire Administration	\$873		\$873		
Fire Operations	\$19,744	\$10,587	\$9,157		
Fire Prevention	\$2,181		\$2,181		
Fire Training	\$436		\$436		
Wildland Fire Management	\$3,707		\$3,707		
Juvenile Court	\$1,526		\$1,526		
Juvenile Probation	\$3,270		\$3,270		
Juvenile Detention	\$19,800	\$14,567	\$5,233		
Justice Court	\$25,217	\$16,496	\$8,721		
Alternative Sentencing	\$9,059	\$2,954	\$6,105		
Justice Court	\$8,659	\$8,659			
Parks Administration	\$873		\$873		
Park Maintenance	\$8,998	\$4,637	\$4,361		
Multi Purp Athletic Ctr	\$1,744		\$1,744		
Swimming Pool	\$22,180	\$2,339	\$19,841		
Community Center	\$3,693	\$205	\$3,488		

Human Resources  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Recruitment</u>	<u>Payroll</u>	<u>Benefitis</u>	<u>Workers Compensation</u>
Recreation	\$22,772	\$7,509	\$15,263		
Sports	\$14,411	\$1,765	\$12,646		
Library	\$24,350	\$17,809	\$6,541		
Health Admin	\$20,058	\$10,464	\$9,594		
Landfill Administration	\$5,887	\$3,488	\$2,399		
Cooperative Extension	\$218		\$218		
Senior Citizens	\$654		\$654		
Carson City Transit	\$616	\$616			
Traffic/Transportation	\$1,313	\$1,313			
Quality of Life	\$4,916	\$2,954	\$1,962		
Street Maintenance	\$7,462	\$2,011	\$5,451		
Commissary Fund	\$434		\$434		
Ambulance	\$9,594		\$9,594		
Stormwater Drainage	\$1,526		\$1,526		
Sewer Operation	\$13,681	\$7,140	\$6,541		
Water	\$9,529	\$4,514	\$5,015		
Building Permits	\$654		\$654		
Cemetery	\$218		\$218		
Fleet Management	\$2,633	\$452	\$2,181		
Group Medical Insurance	\$26,689		\$218	\$26,471	
Workers Compensation Ins	(\$4,585)		\$436		(\$5,021)
Tourism Authority	\$4,493	\$2,749	\$1,744		
Sub-Conservancy District	\$9,884	\$5,088	\$4,796		
All Other	\$2,339	\$2,339			
Subtotal	\$465,003	\$203,582	\$239,971	\$26,471	(\$5,021)
Direct Billed	\$162,549			\$138,353	\$24,196
Total	\$627,552	\$203,582	\$239,971	\$164,824	\$19,175



**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>
	\$2,412,949			\$2,412,949
Allocated additions:				
1 - Building Charge	\$7,279		\$7,279	
2 - Equipment Charge	\$62,211		\$62,211	
1010100 - Board of Supervisors	\$5,858	\$6,968	\$12,826	
1010500 - District Attorney	\$18,375	\$1,354	\$19,729	
1010600 - City Manager	\$19,718	\$1,353	\$21,071	
1010701 - Finance	\$15,273	\$984	\$16,257	
1010705 - Human Resources	\$2,572	\$250	\$2,822	
1010720 - Purchasing		\$3,459	\$3,459	
1010730 - City Hall		\$12,028	\$12,028	
1010800 - Internal Auditor		\$1,826	\$1,826	
1015034 - Facilities Maintenance		\$13,157	\$13,157	
Total allocated additions:	<u>\$131,286</u>	<u>\$41,379</u>	<u>\$172,665</u>	<u>\$172,665</u>
Total to be allocated	<u><b>\$2,544,235</b></u>	<u><b>\$41,379</b></u>		<u><b>\$2,585,614</b></u>

Carson City, Nevada - Full Cost Allocation

Information Technology  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Help Desk</u>	<u>Network Infrastructure</u>	<u>Application Support</u>	<u>Citywide Application Support</u>	<u>Equipment</u>
<b><u>Wages &amp; Benefits</u></b>							
SALARIES & WAGES	\$859,756	\$200,237	\$187,943	\$147,620	\$125,009	\$198,947	
FRINGE BENEFITS	\$404,963	\$94,316	\$88,525	\$69,532	\$58,882	\$93,708	
<b><u>Other Expense and Cost</u></b>							
SERVICES & SUPPLIES	\$39,778	\$9,264	\$8,695	\$6,830	\$5,784	\$9,205	
MAINTENANCE SERVICE CONTRACTS	\$73,538					\$73,538	
SOFTWARE MAINT CONTRACT	\$815,778				\$407,901	\$407,877	
OPP HARDWARE	\$80,182			\$79,876			\$306
5 YEAR REFRESH PROGRAM	\$130,189		\$130,189				
WEBSITE EXPENSE	\$8,765					\$8,765	
Departmental Expenditures	\$2,412,949	\$303,817	\$415,352	\$303,858	\$597,576	\$792,040	\$306
Additions: 1st							
Other	\$131,286	\$131,286					
Functional Cost	\$2,544,235	\$435,103	\$415,352	\$303,858	\$597,576	\$792,040	\$306
Reallocate Admin		(\$435,103)	\$85,685	\$62,684	\$123,277	\$163,394	\$63
Allocable Costs	\$2,544,235		\$501,037	\$366,542	\$720,853	\$955,434	\$369
<b>1st Allocation</b>	<b>\$2,544,235</b>		<b>\$501,037</b>	<b>\$366,542</b>	<b>\$720,853</b>	<b>\$955,434</b>	<b>\$369</b>
Additions: 2nd							
Other	\$41,379	\$41,379					
Functional Cost	\$41,379	\$41,379					
Reallocate Admin		(\$41,379)	\$8,149	\$5,961	\$11,724	\$15,539	\$6
Allocable Costs	\$41,379		\$8,149	\$5,961	\$11,724	\$15,539	\$6
<b>2nd Allocation</b>	<b>\$41,379</b>		<b>\$8,149</b>	<b>\$5,961</b>	<b>\$11,724</b>	<b>\$15,539</b>	<b>\$6</b>
<b>Total allocated</b>	<b>\$2,585,614</b>		<b>\$509,186</b>	<b>\$372,503</b>	<b>\$732,577</b>	<b>\$970,973</b>	<b>\$375</b>

**Information Technology  
Detail allocation of  
Help Desk**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	6	0.886 %	\$4,441		\$4,441		\$4,441
Clerk	4	0.591 %	\$2,960		\$2,960		\$2,960
Treasurer	5	0.739 %	\$3,700		\$3,700		\$3,700
Elections	3	0.443 %	\$2,220		\$2,220	\$40	\$2,260
Recorder	5	0.739 %	\$3,700		\$3,700		\$3,700
Assessor	9	1.329 %	\$6,661		\$6,661	\$121	\$6,782
District Attorney	32	4.727 %	\$23,683		\$23,683		\$23,683
City Manager	5	0.739 %	\$3,700		\$3,700		\$3,700
Finance	9	1.329 %	\$6,661		\$6,661		\$6,661
Human Resources	5	0.739 %	\$3,700		\$3,700		\$3,700
Planning	7	1.034 %	\$5,181		\$5,181	\$94	\$5,275
Sheriff Administration	5	0.739 %	\$3,700		\$3,700	\$67	\$3,767
Sheriff Operations	57	8.419 %	\$42,185		\$42,185	\$766	\$42,951
Sheriff General Services	7	1.034 %	\$5,181		\$5,181	\$94	\$5,275
Detention Facility	39	5.761 %	\$28,863		\$28,863	\$524	\$29,387
Dispatch	24	3.545 %	\$17,762		\$17,762	\$323	\$18,085
Trinet Grant	1	0.148 %	\$740		\$740	\$13	\$753
Fire Administration	2	0.295 %	\$1,480		\$1,480	\$27	\$1,507
Fire Operations	42	6.204 %	\$31,084		\$31,084	\$565	\$31,649
Fire Prevention	4	0.591 %	\$2,960		\$2,960	\$54	\$3,014
Juvenile Court	5	0.739 %	\$3,700		\$3,700	\$67	\$3,767
Juvenile Probation	15	2.216 %	\$11,101		\$11,101	\$202	\$11,303
Juvenile Detention	20	2.954 %	\$14,802		\$14,802	\$269	\$15,071
Justice Court	38	5.613 %	\$28,123		\$28,123	\$511	\$28,634
Alternative Sentencing	9	1.329 %	\$6,661		\$6,661	\$121	\$6,782
Parks Administration	4	0.591 %	\$2,960		\$2,960	\$54	\$3,014
Park Maintenance	17	2.511 %	\$12,581		\$12,581	\$229	\$12,810
Swimming Pool	3	0.443 %	\$2,220		\$2,220	\$40	\$2,260
Community Center	2	0.295 %	\$1,480		\$1,480	\$27	\$1,507
Sports	1	0.148 %	\$740		\$740	\$13	\$753
Library	21	3.102 %	\$15,542		\$15,542	\$282	\$15,824
Health Admin	28	4.136 %	\$20,722		\$20,722	\$377	\$21,099
Senior Citizens	3	0.443 %	\$2,220		\$2,220	\$40	\$2,260
Street Maintenance	25	3.693 %	\$18,502		\$18,502	\$336	\$18,838
Stormwater Drainage	7	1.034 %	\$5,181		\$5,181	\$94	\$5,275
Sewer Operation	28	4.136 %	\$20,722		\$20,722	\$377	\$21,099
Building Permits	3	0.443 %	\$2,220		\$2,220	\$40	\$2,260
Fleet Management	10	1.477 %	\$7,401		\$7,401	\$134	\$7,535
Workers Compensation Ins	2	0.295 %	\$1,480		\$1,480	\$27	\$1,507
Fire Training	2	0.295 %	\$1,480		\$1,480	\$27	\$1,507
Public Works	35	5.170 %	\$25,903		\$25,903	\$471	\$26,374

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	11	1.625 %	\$8,141		\$8,141	\$148	\$8,289
Investigations	15	2.216 %	\$11,101		\$11,101	\$202	\$11,303
Facilities Maintenance	15	2.216 %	\$11,101		\$11,101	\$202	\$11,303
Group Medical Insurance	1	0.148 %	\$740		\$740	\$13	\$753
Water	23	3.397 %	\$17,022		\$17,022	\$309	\$17,331
Welfare	6	0.886 %	\$4,441		\$4,441	\$81	\$4,522
Sub-Conservancy District	3	0.443 %	\$2,220		\$2,220	\$40	\$2,260
Tourism Authority	6	0.886 %	\$4,441		\$4,441	\$81	\$4,522
Ambulance	29	4.284 %	\$21,462		\$21,462	\$390	\$21,852
Pulbic Guardian	4	0.591 %	\$2,960		\$2,960	\$54	\$3,014
Chartered Admin	5	0.739 %	\$3,700		\$3,700	\$67	\$3,767
Purchasing	1	0.148 %	\$740		\$740	\$13	\$753
Quality of Life	5	0.739 %	\$3,700		\$3,700	\$67	\$3,767
Wildland Fire Management	1	0.148 %	\$740		\$740	\$13	\$753
Recreation	2	0.295 %	\$1,480		\$1,480	\$27	\$1,507
Commissary Fund	1	0.145 %	\$745		\$745	\$16	\$761
<b>Total</b>	<u>677</u>	<u>100.000 %</u>	<u>\$501,037</u>		<u>\$501,037</u>	<u>\$8,149</u>	<u>\$509,186</u>

(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	6	0.886 %	\$3,249		\$3,249		\$3,249
Clerk	4	0.591 %	\$2,166		\$2,166		\$2,166
Treasurer	5	0.739 %	\$2,707		\$2,707		\$2,707
Elections	3	0.443 %	\$1,624		\$1,624	\$30	\$1,654
Recorder	5	0.739 %	\$2,707		\$2,707		\$2,707
Assessor	9	1.329 %	\$4,873		\$4,873	\$89	\$4,962
District Attorney	32	4.727 %	\$17,325		\$17,325		\$17,325
City Manager	5	0.739 %	\$2,707		\$2,707		\$2,707
Finance	9	1.329 %	\$4,873		\$4,873		\$4,873
Human Resources	5	0.739 %	\$2,707		\$2,707		\$2,707
Planning	7	1.034 %	\$3,790		\$3,790	\$69	\$3,859
Sheriff Administration	5	0.739 %	\$2,707		\$2,707	\$49	\$2,756
Sheriff Operations	57	8.419 %	\$30,861		\$30,861	\$561	\$31,422
Sheriff General Services	7	1.034 %	\$3,790		\$3,790	\$69	\$3,859
Detention Facility	39	5.761 %	\$21,115		\$21,115	\$384	\$21,499
Dispatch	24	3.545 %	\$12,994		\$12,994	\$236	\$13,230
Trinet Grant	1	0.148 %	\$541		\$541	\$10	\$551
Fire Administration	2	0.295 %	\$1,083		\$1,083	\$20	\$1,103
Fire Operations	42	6.204 %	\$22,740		\$22,740	\$413	\$23,153
Fire Prevention	4	0.591 %	\$2,166		\$2,166	\$39	\$2,205
Juvenile Court	5	0.739 %	\$2,707		\$2,707	\$49	\$2,756
Juvenile Probation	15	2.216 %	\$8,121		\$8,121	\$148	\$8,269
Juvenile Detention	20	2.954 %	\$10,828		\$10,828	\$197	\$11,025
Justice Court	38	5.613 %	\$20,574		\$20,574	\$374	\$20,948
Alternative Sentencing	9	1.329 %	\$4,873		\$4,873	\$89	\$4,962
Parks Administration	4	0.591 %	\$2,166		\$2,166	\$39	\$2,205
Park Maintenance	17	2.511 %	\$9,204		\$9,204	\$167	\$9,371
Swimming Pool	3	0.443 %	\$1,624		\$1,624	\$30	\$1,654
Community Center	2	0.295 %	\$1,083		\$1,083	\$20	\$1,103
Sports	1	0.148 %	\$541		\$541	\$10	\$551
Library	21	3.102 %	\$11,370		\$11,370	\$207	\$11,577
Health Admin	28	4.136 %	\$15,160		\$15,160	\$275	\$15,435
Senior Citizens	3	0.443 %	\$1,624		\$1,624	\$30	\$1,654
Street Maintenance	25	3.693 %	\$13,536		\$13,536	\$246	\$13,782
Stormwater Drainage	7	1.034 %	\$3,790		\$3,790	\$69	\$3,859
Sewer Operation	28	4.136 %	\$15,160		\$15,160	\$275	\$15,435
Building Permits	3	0.443 %	\$1,624		\$1,624	\$30	\$1,654
Fleet Management	10	1.477 %	\$5,414		\$5,414	\$98	\$5,512
Workers Compensation Ins	2	0.295 %	\$1,083		\$1,083	\$20	\$1,103
Fire Training	2	0.295 %	\$1,083		\$1,083	\$20	\$1,103
Public Works	35	5.170 %	\$18,950		\$18,950	\$344	\$19,294

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	11	1.625 %	\$5,956		\$5,956	\$108	\$6,064
Investigations	15	2.216 %	\$8,121		\$8,121	\$148	\$8,269
Facilities Maintenance	15	2.216 %	\$8,121		\$8,121	\$148	\$8,269
Group Medical Insurance	1	0.148 %	\$541		\$541	\$10	\$551
Water	23	3.397 %	\$12,453		\$12,453	\$226	\$12,679
Welfare	6	0.886 %	\$3,249		\$3,249	\$59	\$3,308
Sub-Conservancy District	3	0.443 %	\$1,624		\$1,624	\$30	\$1,654
Tourism Authority	6	0.886 %	\$3,249		\$3,249	\$59	\$3,308
Ambulance	29	4.284 %	\$15,701		\$15,701	\$285	\$15,986
Pulbic Guardian	4	0.591 %	\$2,166		\$2,166	\$39	\$2,205
Chartered Admin	5	0.739 %	\$2,707		\$2,707	\$49	\$2,756
Purchasing	1	0.148 %	\$541		\$541	\$10	\$551
Quality of Life	5	0.739 %	\$2,707		\$2,707	\$49	\$2,756
Wildland Fire Management	1	0.148 %	\$541		\$541	\$10	\$551
Recreation	2	0.295 %	\$1,083		\$1,083	\$20	\$1,103
Commissary Fund	1	0.145 %	\$542		\$542	\$5	\$547
<b>Total</b>	<u>677</u>	<u>100.000 %</u>	<u>\$366,542</u>		<u>\$366,542</u>	<u>\$5,961</u>	<u>\$372,503</u>

(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	91,027	22.316 %	\$160,865		\$160,865	\$2,887	\$163,752
Fire Administration	17,300	4.241 %	\$30,573		\$30,573	\$549	\$31,122
Health Admin	6,650	1.630 %	\$11,752		\$11,752	\$211	\$11,963
Juvenile Probation	13,500	3.310 %	\$23,858		\$23,858	\$428	\$24,286
Sheriff Administration	216,007	52.956 %	\$381,733		\$381,733	\$6,852	\$388,585
Justice Court	25,000	6.129 %	\$44,181		\$44,181	\$793	\$44,974
Recorder	5,001	1.226 %	\$8,838		\$8,838		\$8,838
District Attorney	12,921	3.168 %	\$22,834		\$22,834		\$22,834
Human Resources	20,370	4.994 %	\$35,998		\$35,998		\$35,998
Parks Administration	125	0.030 %	\$221		\$221	\$4	\$225
<b>Total</b>	<u>407,901</u>	<u>100.000 %</u>	<u>\$720,853</u>		<u>\$720,853</u>	<u>\$11,724</u>	<u>\$732,577</u>

(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	6	0.544 %	\$5,202		\$5,202		\$5,202
Clerk	6	0.544 %	\$5,202		\$5,202		\$5,202
Treasurer	9	0.817 %	\$7,803		\$7,803		\$7,803
Elections	5	0.454 %	\$4,335		\$4,335	\$76	\$4,411
Recorder	7	0.635 %	\$6,069		\$6,069		\$6,069
Assessor	10	0.907 %	\$8,670		\$8,670	\$153	\$8,823
District Attorney	36	3.267 %	\$31,212		\$31,212		\$31,212
City Manager	5	0.454 %	\$4,335		\$4,335		\$4,335
Finance	9	0.817 %	\$7,803		\$7,803		\$7,803
Human Resources	7	0.635 %	\$6,069		\$6,069		\$6,069
Purchasing	1	0.091 %	\$867		\$867	\$15	\$882
Planning	8	0.726 %	\$6,936		\$6,936	\$122	\$7,058
Sheriff Administration	10	0.907 %	\$8,670		\$8,670	\$153	\$8,823
Sheriff Operations	57	5.172 %	\$49,419		\$49,419	\$871	\$50,290
Sheriff General Services	10	0.907 %	\$8,670		\$8,670	\$153	\$8,823
Detention Facility	40	3.630 %	\$34,680		\$34,680	\$611	\$35,291
Dispatch	28	2.541 %	\$24,276		\$24,276	\$428	\$24,704
Trinet Grant	1	0.091 %	\$867		\$867	\$15	\$882
Fire Administration	4	0.363 %	\$3,468		\$3,468	\$61	\$3,529
Fire Operations	42	3.811 %	\$36,414		\$36,414	\$642	\$37,056
Fire Prevention	10	0.907 %	\$8,670		\$8,670	\$153	\$8,823
Fire Training	2	0.181 %	\$1,734		\$1,734	\$31	\$1,765
Juvenile Court	7	0.635 %	\$6,069		\$6,069	\$107	\$6,176
Juvenile Probation	15	1.361 %	\$13,005		\$13,005	\$229	\$13,234
Juvenile Detention	24	2.178 %	\$20,808		\$20,808	\$367	\$21,175
Justice Court	40	3.630 %	\$34,680		\$34,680	\$611	\$35,291
Alternative Sentencing	28	2.541 %	\$24,276		\$24,276	\$428	\$24,704
Parks Administration	4	0.363 %	\$3,468		\$3,468	\$61	\$3,529
Park Maintenance	20	1.815 %	\$17,340		\$17,340	\$306	\$17,646
Swimming Pool	91	8.258 %	\$78,897		\$78,897	\$1,390	\$80,287
Community Center	16	1.452 %	\$13,872		\$13,872	\$244	\$14,116
Recreation	70	6.352 %	\$60,690		\$60,690	\$1,070	\$61,760
Sports	58	5.263 %	\$50,286		\$50,286	\$886	\$51,172
Library	30	2.722 %	\$26,010		\$26,010	\$458	\$26,468
Health Admin	44	3.993 %	\$38,148		\$38,148	\$672	\$38,820
Senior Citizens	3	0.272 %	\$2,601		\$2,601	\$46	\$2,647
Street Maintenance	25	2.269 %	\$21,675		\$21,675	\$382	\$22,057
Stormwater Drainage	7	0.635 %	\$6,069		\$6,069	\$107	\$6,176
Sewer Operation	30	2.722 %	\$26,010		\$26,010	\$458	\$26,468
Building Permits	3	0.272 %	\$2,601		\$2,601	\$46	\$2,647
Cemetery	1	0.091 %	\$867		\$867	\$15	\$882

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	10	0.907 %	\$8,670		\$8,670	\$153	\$8,823
Workers Compensation Ins	2	0.181 %	\$1,734		\$1,734	\$31	\$1,765
Public Works	49	4.446 %	\$42,483		\$42,483	\$749	\$43,232
Landfill Administration	11	0.998 %	\$9,537		\$9,537	\$168	\$9,705
Investigations	15	1.361 %	\$13,005		\$13,005	\$229	\$13,234
Facilities Maintenance	21	1.906 %	\$18,207		\$18,207	\$321	\$18,528
Wildland Fire Management	17	1.543 %	\$14,739		\$14,739	\$260	\$14,999
Group Medical Insurance	1	0.091 %	\$867		\$867	\$15	\$882
Water	23	2.087 %	\$19,941		\$19,941	\$351	\$20,292
Welfare	14	1.270 %	\$12,138		\$12,138	\$214	\$12,352
Sub-Conservancy District	22	1.996 %	\$19,074		\$19,074	\$336	\$19,410
Tourism Authority	8	0.726 %	\$6,936		\$6,936	\$122	\$7,058
Ambulance	44	3.993 %	\$38,148		\$38,148	\$672	\$38,820
Pulbic Guardian	6	0.544 %	\$5,202		\$5,202	\$92	\$5,294
Chartered Admin	10	0.907 %	\$8,670		\$8,670	\$153	\$8,823
Cooperative Extension	1	0.091 %	\$867		\$867	\$15	\$882
Quality of Life	9	0.817 %	\$7,803		\$7,803	\$138	\$7,941
Multi Purp Athletic Ctr	8	0.726 %	\$6,936		\$6,936	\$122	\$7,058
Commissary Fund	2	0.185 %	\$1,734		\$1,734	\$31	\$1,765
<b>Total</b>	<b>1,102</b>	<b>100.000 %</b>	<b>\$955,434</b>		<b>\$955,434</b>	<b>\$15,539</b>	<b>\$970,973</b>

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

Source:

Carson City, Nevada - Full Cost Allocation

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>
Carson City Transit	89	29.085 %	\$107		\$107	\$2	\$109
Fleet Management	14	4.575 %	\$17		\$17		\$17
Sheriff Administration	203	66.340 %	\$245		\$245	\$4	\$249
Total	306	100.000 %	\$369		\$369	\$6	\$375

(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>
Board of Supervisors	\$12,892	\$4,441	\$3,249		\$5,202	
Clerk	\$10,328	\$2,960	\$2,166		\$5,202	
Recorder	\$21,314	\$3,700	\$2,707	\$8,838	\$6,069	
Treasurer	\$14,210	\$3,700	\$2,707		\$7,803	
District Attorney	\$95,054	\$23,683	\$17,325	\$22,834	\$31,212	
City Manager	\$10,742	\$3,700	\$2,707		\$4,335	
Finance	\$19,337	\$6,661	\$4,873		\$7,803	
Human Resources	\$48,474	\$3,700	\$2,707	\$35,998	\$6,069	
Purchasing	\$2,186	\$753	\$551		\$882	
Dispatch	\$56,019	\$18,085	\$13,230		\$24,704	
Public Works	\$88,900	\$26,374	\$19,294		\$43,232	
Facilities Maintenance	\$38,100	\$11,303	\$8,269		\$18,528	
Elections	\$8,325	\$2,260	\$1,654		\$4,411	
Pulbic Guardian	\$10,513	\$3,014	\$2,205		\$5,294	
Assessor	\$184,319	\$6,782	\$4,962	\$163,752	\$8,823	
Welfare	\$20,182	\$4,522	\$3,308		\$12,352	
Planning	\$16,192	\$5,275	\$3,859		\$7,058	
Chartered Admin	\$15,346	\$3,767	\$2,756		\$8,823	
Sheriff Administration	\$404,180	\$3,767	\$2,756	\$388,585	\$8,823	\$249
Investigations	\$32,806	\$11,303	\$8,269		\$13,234	
Sheriff Operations	\$124,663	\$42,951	\$31,422		\$50,290	
Sheriff General Services	\$17,957	\$5,275	\$3,859		\$8,823	
Detention Facility	\$86,177	\$29,387	\$21,499		\$35,291	
Trinet Grant	\$2,186	\$753	\$551		\$882	
Fire Administration	\$37,261	\$1,507	\$1,103	\$31,122	\$3,529	
Fire Operations	\$91,858	\$31,649	\$23,153		\$37,056	
Fire Prevention	\$14,042	\$3,014	\$2,205		\$8,823	
Fire Training	\$4,375	\$1,507	\$1,103		\$1,765	
Wildland Fire Management	\$16,303	\$753	\$551		\$14,999	
Juvenile Court	\$12,699	\$3,767	\$2,756		\$6,176	
Juvenile Probation	\$57,092	\$11,303	\$8,269	\$24,286	\$13,234	
Juvenile Detention	\$47,271	\$15,071	\$11,025		\$21,175	
Justice Court	\$129,847	\$28,634	\$20,948	\$44,974	\$35,291	
Alternative Sentencing	\$36,448	\$6,782	\$4,962		\$24,704	
Parks Administration	\$8,973	\$3,014	\$2,205	\$225	\$3,529	
Park Maintenance	\$39,827	\$12,810	\$9,371		\$17,646	
Multi Purp Athletic Ctr	\$7,058				\$7,058	
Swimming Pool	\$84,201	\$2,260	\$1,654		\$80,287	
Community Center	\$16,726	\$1,507	\$1,103		\$14,116	
Recreation	\$64,370	\$1,507	\$1,103		\$61,760	

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>
Sports	\$52,476	\$753	\$551		\$51,172	
Library	\$53,869	\$15,824	\$11,577		\$26,468	
Health Admin	\$87,317	\$21,099	\$15,435	\$11,963	\$38,820	
Landfill Administration	\$24,058	\$8,289	\$6,064		\$9,705	
Cooperative Extension	\$882				\$882	
Senior Citizens	\$6,561	\$2,260	\$1,654		\$2,647	
Carson City Transit	\$109					\$109
Quality of Life	\$14,464	\$3,767	\$2,756		\$7,941	
Street Maintenance	\$54,677	\$18,838	\$13,782		\$22,057	
Commissary Fund	\$3,073	\$761	\$547		\$1,765	
Ambulance	\$76,658	\$21,852	\$15,986		\$38,820	
Stormwater Drainage	\$15,310	\$5,275	\$3,859		\$6,176	
Sewer Operation	\$63,002	\$21,099	\$15,435		\$26,468	
Water	\$50,302	\$17,331	\$12,679		\$20,292	
Building Permits	\$6,561	\$2,260	\$1,654		\$2,647	
Cemetery	\$882				\$882	
Fleet Management	\$21,887	\$7,535	\$5,512		\$8,823	\$17
Group Medical Insurance	\$2,186	\$753	\$551		\$882	
Workers Compensation Ins	\$4,375	\$1,507	\$1,103		\$1,765	
Tourism Authority	\$14,888	\$4,522	\$3,308		\$7,058	
Sub-Conservancy District	\$23,324	\$2,260	\$1,654		\$19,410	
<b>Total</b>	<b>\$2,585,614</b>	<b>\$509,186</b>	<b>\$372,503</b>	<b>\$732,577</b>	<b>\$970,973</b>	<b>\$375</b>

**SCHEDULE 13.01**

**GEOGRAPHIC INFORMATION SYSTEMS**

NATURE AND EXTENT OF SERVICE

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

Carson City, Nevada - Full Cost Allocation

Geographic Information Systems  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$260,871			\$260,871
Allocated additions:				
2 - Equipment Charge	\$3,089		\$3,089	
1010100 - Board of Supervisors	\$633	\$753	\$1,386	
1010600 - City Manager	\$2,132	\$146	\$2,278	
1010701 - Finance	\$2,043	\$130	\$2,173	
1010705 - Human Resources	\$920	\$188	\$1,108	
1010720 - Purchasing		\$1,967	\$1,967	
1010800 - Internal Auditor		\$197	\$197	
Total allocated additions:	<u>\$8,817</u>	<u>\$3,381</u>	<u>\$12,198</u>	<u>\$12,198</u>
Total to be allocated	<u><b>\$269,688</b></u>	<u><b>\$3,381</b></u>		<u><b>\$273,069</b></u>

Carson City, Nevada - Full Cost Allocation

Geographic Information Systems  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Department Support</u>
<b><u>Wages &amp; Benefits</u></b>			
SALARIES & WAGES	\$9,495		\$9,495
FRINGE BENEFITS	\$316		\$316
<b><u>Other Expense and Cost</u></b>			
SERVICES & SUPPLIES	\$251,060		\$251,060
Departmental Expenditures	\$260,871		\$260,871
Additions: 1st			
Other	\$8,817	\$8,817	
Functional Cost	\$269,688	\$8,817	\$260,871
Reallocate Admin		(\$8,817)	\$8,817
Allocable Costs	\$269,688		\$269,688
<b>1st Allocation</b>	<b>\$269,688</b>		<b>\$269,688</b>
Additions: 2nd			
Other	\$3,381	\$3,381	
Functional Cost	\$3,381	\$3,381	
Reallocate Admin		(\$3,381)	\$3,381
Allocable Costs	\$3,381		\$3,381
<b>2nd Allocation</b>	<b>\$3,381</b>		<b>\$3,381</b>
<b>Total allocated</b>	<b>\$273,069</b>		<b>\$273,069</b>



Geographic Information Systems  
Detail allocation of  
Department Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Assessor	11	11.000 %	\$29,666		\$29,666	\$372	\$30,038
Quality of Life	11	11.000 %	\$29,666		\$29,666	\$372	\$30,038
Water	5	5.000 %	\$13,484		\$13,484	\$169	\$13,653
Sewer Operation	8	8.000 %	\$21,575		\$21,575	\$270	\$21,845
Stormwater Drainage	5	5.000 %	\$13,484		\$13,484	\$169	\$13,653
Dispatch	15	15.000 %	\$40,453		\$40,453	\$507	\$40,960
All Other	35	35.000 %	\$94,391		\$94,391	\$1,183	\$95,574
Investigations	10	10.000 %	\$26,969		\$26,969	\$339	\$27,308
Total	100	100.000 %	\$269,688		\$269,688	\$3,381	\$273,069

(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	\$40,960	\$40,960
Assessor	\$30,038	\$30,038
Investigations	\$27,308	\$27,308
Quality of Life	\$30,038	\$30,038
Stormwater Drainage	\$13,653	\$13,653
Sewer Operation	\$21,845	\$21,845
Water	\$13,653	\$13,653
All Other	\$95,574	\$95,574
Total	<u>\$273,069</u>	<u>\$273,069</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>
	\$130,435			\$130,435
Allocated additions:				
1010100 - Board of Supervisors	\$317	\$377	\$694	
1010500 - District Attorney	\$12,696	\$936	\$13,632	
1010600 - City Manager	\$1,066	\$73	\$1,139	
1010701 - Finance	\$10,721	\$661	\$11,382	
1010705 - Human Resources	\$200	\$18	\$218	
1010710 - Information Technology	\$2,148	\$38	\$2,186	
1010800 - Internal Auditor		\$99	\$99	
Total allocated additions:	<u>\$27,148</u>	<u>\$2,202</u>	<u>\$29,350</u>	<u>\$29,350</u>
Total to be allocated	<u><u>\$157,583</u></u>	<u><u>\$2,202</u></u>		<u><u>\$159,785</u></u>

Carson City, Nevada - Full Cost Allocation

Purchasing  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>	<u>Mail</u>
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	\$77,089		\$12,704	\$50,802	\$13,583
FRINGE BENEFITS	\$34,241		\$5,643	\$22,565	\$6,033
<b>Other Expense and Cost</b>					
SERVICES & SUPPLIES	\$19,105		\$3,149	\$12,590	\$3,366
Departmental Expenditures	\$130,435		\$21,496	\$85,957	\$22,982
Additions: 1st					
Other	\$27,148	\$27,148			
Functional Cost	\$157,583	\$27,148	\$21,496	\$85,957	\$22,982
Reallocate Admin		(\$27,148)	\$4,474	\$17,891	\$4,783
Allocable Costs	\$157,583		\$25,970	\$103,848	\$27,765
<b>1st Allocation</b>	<b>\$157,583</b>		<b>\$25,970</b>	<b>\$103,848</b>	<b>\$27,765</b>
Additions: 2nd					
Other	\$2,202	\$2,202			
Functional Cost	\$2,202	\$2,202			
Reallocate Admin		(\$2,202)	\$363	\$1,451	\$388
Allocable Costs	\$2,202		\$363	\$1,451	\$388
<b>2nd Allocation</b>	<b>\$2,202</b>		<b>\$363</b>	<b>\$1,451</b>	<b>\$388</b>
<b>Total allocated</b>	<b>\$159,785</b>		<b>\$26,333</b>	<b>\$105,299</b>	<b>\$28,153</b>

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	10,295	0.030 %	\$8		\$8		\$8
Clerk	19,002	0.055 %	\$14		\$14		\$14
Recorder	43,985	0.128 %	\$33		\$33		\$33
Public Safety Complex	189,254	0.550 %	\$143		\$143		\$143
Elections	119,109	0.346 %	\$90		\$90	\$1	\$91
Assessor	64,728	0.188 %	\$49		\$49	\$1	\$50
District Attorney	154,059	0.448 %	\$116		\$116		\$116
City Manager	109,886	0.319 %	\$83		\$83		\$83
Central Services	729,368	2.120 %	\$551		\$551	\$8	\$559
Finance	76,546	0.222 %	\$58		\$58		\$58
Human Resources	25,038	0.073 %	\$19		\$19		\$19
Information Technology	1,148,230	3.337 %	\$867		\$867		\$867
Geographic Information Systems	251,060	0.730 %	\$190		\$190		\$190
City Hall	73,658	0.214 %	\$56		\$56	\$1	\$57
Welfare	220,910	0.642 %	\$167		\$167	\$2	\$169
Planning	60,689	0.176 %	\$46		\$46	\$1	\$47
Sheriff Administration	583,751	1.697 %	\$441		\$441	\$7	\$448
Sheriff Operations	337,689	0.982 %	\$255		\$255	\$4	\$259
Sheriff General Services	49,572	0.144 %	\$37		\$37	\$1	\$38
Detention Facility	474,027	1.378 %	\$358		\$358	\$5	\$363
Dispatch	120,921	0.351 %	\$91		\$91	\$1	\$92
Trinet Grant	80,953	0.235 %	\$61		\$61	\$1	\$62
Fire Administration	34,953	0.102 %	\$26		\$26		\$26
Fire Operations	470,687	1.368 %	\$355		\$355	\$5	\$360
Fire Training	117,119	0.340 %	\$88		\$88	\$1	\$89
Juvenile Court	66,116	0.192 %	\$50		\$50	\$1	\$51
Juvenile Probation	160,057	0.465 %	\$121		\$121	\$2	\$123
Juvenile Detention	91,405	0.266 %	\$69		\$69	\$1	\$70
Justice Court	714,798	2.078 %	\$540		\$540	\$8	\$548
Alternative Sentencing	148,853	0.433 %	\$112		\$112	\$2	\$114
Parks Administration	42,070	0.122 %	\$32		\$32		\$32
Park Maintenance	327,549	0.952 %	\$247		\$247	\$4	\$251
Grants, Gifts, Donations	955	0.003 %	\$1		\$1		\$1
Swimming Pool	182,090	0.529 %	\$137		\$137	\$2	\$139
Community Center	122,507	0.356 %	\$92		\$92	\$1	\$93
Recreation	86,710	0.252 %	\$65		\$65	\$1	\$66
Sports	164,876	0.479 %	\$124		\$124	\$2	\$126
Library	401,924	1.168 %	\$303		\$303	\$5	\$308
Health Admin	125,294	0.364 %	\$95		\$95	\$1	\$96
Supplemental Indigent	1,074,627	3.123 %	\$811		\$811	\$12	\$823
Senior Citizens	129,077	0.375 %	\$97		\$97	\$1	\$98

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>
Carson City Transit	1,051,797	3.057 %	\$794		\$794	\$12	\$806
Library Gift	42,908	0.125 %	\$32		\$32		\$32
Administrative Assessment	60,750	0.177 %	\$46		\$46	\$1	\$47
Traffic/Transportation	10,325	0.030 %	\$8		\$8		\$8
Regional Transportation	177,677	0.516 %	\$134		\$134	\$2	\$136
Street Maintenance	1,437,254	4.177 %	\$1,085		\$1,085	\$16	\$1,101
Commissary Fund	146,386	0.425 %	\$110		\$110	\$2	\$112
Ambulance	522,755	1.519 %	\$395		\$395	\$6	\$401
Stormwater Drainage	144,603	0.420 %	\$109		\$109	\$2	\$111
Sewer Operation	2,592,384	7.535 %	\$1,957		\$1,957	\$29	\$1,986
Water	3,965,051	11.525 %	\$2,993		\$2,993	\$45	\$3,038
Building Permits	992,268	2.884 %	\$749		\$749	\$11	\$760
Cemetery	29,245	0.085 %	\$22		\$22		\$22
Fleet Management	928,933	2.700 %	\$701		\$701	\$10	\$711
Group Medical Insurance	1,538,805	4.473 %	\$1,162		\$1,162	\$17	\$1,179
Workers Compensation Ins	548,098	1.593 %	\$414		\$414	\$6	\$420
Insurance Fund	2,467,610	7.172 %	\$1,863		\$1,863	\$28	\$1,891
Redevelopment	95,385	0.277 %	\$72		\$72	\$1	\$73
Redevelopment Revolving	159,990	0.465 %	\$121		\$121	\$2	\$123
Grant Fund	957,654	2.783 %	\$723		\$723	\$11	\$734
Emergency Management	17,495	0.051 %	\$13		\$13		\$13
Public Works	73,698	0.214 %	\$56		\$56	\$1	\$57
Quality of Life	305,446	0.888 %	\$231		\$231	\$3	\$234
Business License	9,584	0.028 %	\$7		\$7		\$7
Landfill Administration	1,035,659	3.010 %	\$782		\$782	\$12	\$794
Medical	39						
Environmental Health	13,295	0.039 %	\$10		\$10		\$10
Investigations	287,750	0.836 %	\$217		\$217	\$3	\$220
Justice Court	278,863	0.811 %	\$210		\$210	\$3	\$213
Northgate	29,237	0.085 %	\$22		\$22		\$22
Capital Projects	477,659	1.388 %	\$361		\$361	\$5	\$366
911 Surcharge	264,542	0.769 %	\$200		\$200	\$3	\$203
Public Defender	1,633,045	4.747 %	\$1,233		\$1,233	\$18	\$1,251
Wildland Fire Management	143,722	0.418 %	\$108		\$108	\$2	\$110
Tourism Authority	742,506	2.158 %	\$560		\$560	\$8	\$568
Facilities Maintenance	365,164	1.061 %	\$276		\$276	\$4	\$280
Controller Trust Fund	15						
Treasurer	65,087	0.189 %	\$49		\$49		\$49
V&T Spec. Infrastructure	16,850	0.049 %	\$13		\$13		\$13
Publc Guardian	11,837	0.034 %	\$9		\$9		\$9
Infrastructure Tax	12,946	0.038 %	\$10		\$10		\$10

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>
Multi Purp Athletic Ctr	50,732	0.147 %	\$38		\$38	\$1	\$39
SART	1,290	0.004 %	\$1		\$1		\$1
Youth Sports Assoc	52,380	0.152 %	\$40		\$40	\$1	\$41
Fire Prevention	31,843	0.093 %	\$24		\$24		\$24
Internal Auditor	64,224	0.187 %	\$48		\$48	\$1	\$49
Court Fees/Assessments	17,711	0.051 %	\$13		\$13		\$13
Health	11,318	0.033 %	\$9		\$9		\$9
Cooperative Extension	195,289	0.568 %	\$147		\$147	\$2	\$149
Downtown NID	68,424	0.199 %	\$52		\$52	\$1	\$53
Business Incubator	98,523	0.286 %	\$74		\$74	\$1	\$75
Landscape Maintenance	17,521	0.051 %	\$13		\$13		\$13
Arts & Culture Fund	20,868	0.061 %	\$16		\$16		\$16
Animal Services	700,545	2.036 %	\$529		\$529	\$11	\$540
Carson City OPEB Trust	15,300	0.049 %	\$11		\$11		\$11
<b>Total</b>	<u>34,404,682</u>	<u>100.000 %</u>	<u>\$25,970</u>		<u>\$25,970</u>	<u>\$363</u>	<u>\$26,333</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	1,823,255	18.357 %	\$19,063		\$19,063	\$277	\$19,340
Quality of Life	1,407,668	14.172 %	\$14,718		\$14,718	\$214	\$14,932
Street Maintenance	325,851	3.281 %	\$3,407		\$3,407	\$49	\$3,456
Grant Fund	753,992	7.591 %	\$7,883		\$7,883	\$114	\$7,997
Water	883,964	8.900 %	\$9,242		\$9,242	\$134	\$9,376
Stormwater Drainage	739,734	7.448 %	\$7,734		\$7,734	\$112	\$7,846
Insurance Fund	309,247	3.113 %	\$3,233		\$3,233	\$47	\$3,280
Infrastructure Tax	330,436	3.327 %	\$3,455		\$3,455	\$50	\$3,505
Carson City Transit	9,442	0.095 %	\$99		\$99	\$1	\$100
Fire Operations	12,366	0.125 %	\$129		\$129	\$2	\$131
Capital Projects	520,238	5.238 %	\$5,439		\$5,439	\$79	\$5,518
Sewer Operation	1,037,540	10.446 %	\$10,848		\$10,848	\$158	\$11,006
Wildland Fire Management	9,500	0.096 %	\$99		\$99	\$1	\$100
Library	29,000	0.292 %	\$303		\$303	\$4	\$307
Justice Court	113,883	1.147 %	\$1,191		\$1,191	\$17	\$1,208
Landfill Administration	238,796	2.404 %	\$2,497		\$2,497	\$36	\$2,533
Fleet Management	227,821	2.294 %	\$2,382		\$2,382	\$35	\$2,417
Information Technology	205,344	2.067 %	\$2,147		\$2,147		\$2,147
Geographic Information Systems	170,000	1.712 %	\$1,777		\$1,777		\$1,777
Public Works	9,250	0.093 %	\$97		\$97	\$1	\$98
Court Fees/Assessments	37,000	0.373 %	\$387		\$387	\$6	\$393
Juvenile Probation	5,125	0.052 %	\$54		\$54	\$1	\$55
Park Maintenance	15,000	0.151 %	\$157		\$157	\$2	\$159
Facilities Maintenance	20,708	0.208 %	\$217		\$217	\$3	\$220
Senior Citizens	34,928	0.352 %	\$365		\$365	\$5	\$370
Business Incubator	45,236	0.455 %	\$473		\$473	\$7	\$480
Landscape Maintenance	15,000	0.151 %	\$157		\$157	\$2	\$159
V&T Spec. Infrastructure	92,307	0.929 %	\$965		\$965	\$14	\$979
911 Surcharge	27,060	0.272 %	\$283		\$283	\$4	\$287
Redevelopment	13,950	0.140 %	\$146		\$146	\$2	\$148
Redevelopment Revolving	111,232	1.120 %	\$1,163		\$1,163	\$17	\$1,180
Traffic/Transportation	151,609	1.526 %	\$1,585		\$1,585	\$23	\$1,608
All Other	205,989	2.073 %	\$2,153		\$2,153	\$34	\$2,187
<b>Total</b>	<u>9,932,471</u>	<u>100.000 %</u>	<u>\$103,848</u>		<u>\$103,848</u>	<u>\$1,451</u>	<u>\$105,299</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	6	0.873 %	\$242		\$242		\$242
Clerk	4	0.582 %	\$162		\$162		\$162
Treasurer	5	0.728 %	\$202		\$202		\$202
Elections	3	0.437 %	\$121		\$121	\$2	\$123
Recorder	5	0.728 %	\$202		\$202		\$202
Assessor	9	1.310 %	\$364		\$364	\$6	\$370
District Attorney	32	4.658 %	\$1,293		\$1,293		\$1,293
City Manager	5	0.728 %	\$202		\$202		\$202
Finance	9	1.310 %	\$364		\$364		\$364
Human Resources	5	0.728 %	\$202		\$202		\$202
Information Technology	11	1.601 %	\$445		\$445		\$445
Planning	7	1.019 %	\$283		\$283	\$4	\$287
Sheriff Administration	5	0.728 %	\$202		\$202	\$3	\$205
Sheriff Operations	57	8.297 %	\$2,304		\$2,304	\$37	\$2,341
Sheriff General Services	7	1.019 %	\$283		\$283	\$4	\$287
Detention Facility	39	5.677 %	\$1,576		\$1,576	\$25	\$1,601
Dispatch	24	3.493 %	\$970		\$970	\$15	\$985
Trinet Grant	1	0.146 %	\$40		\$40	\$1	\$41
Fire Administration	2	0.291 %	\$81		\$81	\$1	\$82
Fire Operations	42	6.114 %	\$1,697		\$1,697	\$27	\$1,724
Fire Prevention	4	0.582 %	\$162		\$162	\$3	\$165
Juvenile Court	5	0.728 %	\$202		\$202	\$3	\$205
Juvenile Probation	15	2.183 %	\$606		\$606	\$10	\$616
Juvenile Detention	20	2.911 %	\$808		\$808	\$13	\$821
Justice Court	38	5.531 %	\$1,536		\$1,536	\$24	\$1,560
Alternative Sentencing	9	1.310 %	\$364		\$364	\$6	\$370
Parks Administration	4	0.582 %	\$162		\$162	\$3	\$165
Park Maintenance	17	2.475 %	\$687		\$687	\$11	\$698
Swimming Pool	3	0.437 %	\$121		\$121	\$2	\$123
Community Center	2	0.291 %	\$81		\$81	\$1	\$82
Sports	1	0.146 %	\$40		\$40	\$1	\$41
Library	21	3.057 %	\$849		\$849	\$13	\$862
Health Admin	28	4.076 %	\$1,132		\$1,132	\$18	\$1,150
Senior Citizens	3	0.437 %	\$121		\$121	\$2	\$123
Street Maintenance	25	3.639 %	\$1,010		\$1,010	\$16	\$1,026
Stormwater Drainage	7	1.019 %	\$283		\$283	\$4	\$287
Sewer Operation	28	4.076 %	\$1,132		\$1,132	\$18	\$1,150
Building Permits	3	0.437 %	\$121		\$121	\$2	\$123
Fleet Management	10	1.456 %	\$404		\$404	\$6	\$410
Workers Compensation Ins	2	0.291 %	\$81		\$81	\$1	\$82
Fire Training	2	0.291 %	\$81		\$81	\$1	\$82

**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	5.095 %	\$1,415		\$1,415	\$22	\$1,437
Landfill Administration	11	1.601 %	\$445		\$445	\$7	\$452
Investigations	15	2.183 %	\$606		\$606	\$10	\$616
Facilities Maintenance	15	2.183 %	\$606		\$606	\$10	\$616
Group Medical Insurance	1	0.146 %	\$40		\$40	\$1	\$41
Water	23	3.348 %	\$930		\$930	\$15	\$945
Welfare	6	0.873 %	\$242		\$242	\$4	\$246
Sub-Conservancy District	3	0.437 %	\$121		\$121	\$2	\$123
Tourism Authority	6	0.873 %	\$242		\$242	\$4	\$246
Ambulance	29	4.221 %	\$1,172		\$1,172	\$19	\$1,191
Pulbic Guardian	4	0.582 %	\$162		\$162	\$3	\$165
Chartered Admin	5	0.728 %	\$202		\$202	\$3	\$205
Quality of Life	5	0.728 %	\$202		\$202	\$3	\$205
Wildland Fire Management	1	0.146 %	\$40		\$40	\$1	\$41
Recreation	2	0.291 %	\$81		\$81	\$1	\$82
Commissary Fund	1	0.143 %	\$41		\$41		\$41
<b>Total</b>	<u>687</u>	<u>100.000 %</u>	<u>\$27,765</u>		<u>\$27,765</u>	<u>\$388</u>	<u>\$28,153</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	\$250	\$8		\$242
Clerk	\$176	\$14		\$162
Recorder	\$235	\$33		\$202
Public Safety Complex	\$143	\$143		
Treasurer	\$251	\$49		\$202
District Attorney	\$1,409	\$116		\$1,293
City Manager	\$285	\$83		\$202
Finance	\$422	\$58		\$364
Human Resources	\$221	\$19		\$202
Information Technology	\$3,459	\$867	\$2,147	\$445
Geographic Information Systems	\$1,967	\$190	\$1,777	
City Hall	\$57	\$57		
Internal Auditor	\$49	\$49		
Dispatch	\$1,077	\$92		\$985
Public Works	\$1,592	\$57	\$98	\$1,437
Facilities Maintenance	\$1,116	\$280	\$220	\$616
Elections	\$214	\$91		\$123
Pulbic Guardian	\$174	\$9		\$165
Assessor	\$420	\$50		\$370
Public Defender	\$1,251	\$1,251		
Central Services	\$559	\$559		
Northgate	\$22	\$22		
Welfare	\$415	\$169		\$246
SART	\$1	\$1		
Planning	\$334	\$47		\$287
Business License	\$7	\$7		
Chartered Admin	\$205			\$205
Sheriff Administration	\$653	\$448		\$205
Investigations	\$836	\$220		\$616
Sheriff Operations	\$2,600	\$259		\$2,341
Sheriff General Services	\$325	\$38		\$287
Detention Facility	\$1,964	\$363		\$1,601
Trinet Grant	\$103	\$62		\$41
Fire Administration	\$108	\$26		\$82
Fire Operations	\$2,215	\$360	\$131	\$1,724
Fire Prevention	\$189	\$24		\$165
Fire Training	\$171	\$89		\$82
Emergency Management	\$13	\$13		
Wildland Fire Management	\$251	\$110	\$100	\$41
Juvenile Court	\$256	\$51		\$205
Court Fees/Assessments	\$406	\$13	\$393	

Purchasing  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>	<u>Mail</u>
Juvenile Probation	\$794	\$123	\$55	\$616
Juvenile Detention	\$891	\$70		\$821
Justice Court	\$2,108	\$548		\$1,560
Alternative Sentencing	\$484	\$114		\$370
Justice Court	\$1,421	\$213	\$1,208	
Parks Administration	\$197	\$32		\$165
Park Maintenance	\$1,108	\$251	\$159	\$698
Grants, Gifts, Donations	\$1	\$1		
Youth Sports Assoc	\$41	\$41		
Multi Purp Athletic Ctr	\$39	\$39		
Swimming Pool	\$262	\$139		\$123
Community Center	\$175	\$93		\$82
Recreation	\$148	\$66		\$82
Sports	\$167	\$126		\$41
Library	\$1,477	\$308	\$307	\$862
Health Admin	\$1,246	\$96		\$1,150
Landfill Administration	\$3,779	\$794	\$2,533	\$452
Medical				
Environmental Health	\$10	\$10		
Health	\$9	\$9		
Animal Services	\$540	\$540		
Cooperative Extension	\$149	\$149		
Supplemental Indigent	\$823	\$823		
Capital Projects	\$5,884	\$366	\$5,518	
Senior Citizens	\$591	\$98	\$370	\$123
Carson City Transit	\$906	\$806	\$100	
Library Gift	\$32	\$32		
Business Incubator	\$555	\$75	\$480	
Landscape Maintenance	\$172	\$13	\$159	
Administrative Assessment	\$47	\$47		
Traffic/Transportation	\$1,616	\$8	\$1,608	
Regional Transportation	\$19,476	\$136	\$19,340	
V&T Spec. Infrastructure	\$992	\$13	\$979	
Quality of Life	\$15,371	\$234	\$14,932	\$205
Street Maintenance	\$5,583	\$1,101	\$3,456	\$1,026
Infrastructure Tax	\$3,515	\$10	\$3,505	
Grant Fund	\$8,731	\$734	\$7,997	
Commissary Fund	\$153	\$112		\$41
911 Surcharge	\$490	\$203	\$287	
Arts & Culture Fund	\$16	\$16		
Ambulance	\$1,592	\$401		\$1,191

**Purchasing  
Departmental Cost  
Allocation Summary**

	<u>Total</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>	<u>Mail</u>
Stormwater Drainage	\$8,244	\$111	\$7,846	\$287
Sewer Operation	\$14,142	\$1,986	\$11,006	\$1,150
Water	\$13,359	\$3,038	\$9,376	\$945
Building Permits	\$883	\$760		\$123
Cemetery	\$22	\$22		
Fleet Management	\$3,538	\$711	\$2,417	\$410
Group Medical Insurance	\$1,220	\$1,179		\$41
Workers Compensation Ins	\$502	\$420		\$82
Insurance Fund	\$5,171	\$1,891	\$3,280	
Redevelopment	\$221	\$73	\$148	
Redevelopment Revolving	\$1,303	\$123	\$1,180	
Tourism Authority	\$814	\$568		\$246
Sub-Conservancy District	\$123			\$123
Downtown NID	\$53	\$53		
Controller Trust Fund				
Carson City OPEB Trust	\$11	\$11		
All Other	\$2,187		\$2,187	
<b>Total</b>	<b>\$159,785</b>	<b>\$26,333</b>	<b>\$105,299</b>	<b>\$28,153</b>

**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>
	\$73,658			\$73,658
Allocated additions:				
1010100 - Board of Supervisors	\$179	\$213	\$392	
1010600 - City Manager	\$602	\$41	\$643	
1010701 - Finance	\$589	\$38	\$627	
1010720 - Purchasing	\$56	\$1	\$57	
1010800 - Internal Auditor		\$56	\$56	
Total allocated additions:	<u>\$1,426</u>	<u>\$349</u>	<u>\$1,775</u>	<u>\$1,775</u>
Total to be allocated	<u><b>\$75,084</b></u>	<u><b>\$349</b></u>		<u><b>\$75,433</b></u>



City Hall  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Utilities</u>	<u>Common Costs</u>
<b><u>Other Expense and Cost</u></b>				
SALARIES & WAGES				
FRINGE BENEFITS				
<b><u>Other Expense and Cost</u></b>				
OFFICE SUPPLIES	\$41,304			\$41,304
POWER	\$24,892		\$24,892	
HEATING	\$7,462		\$7,462	
Departmental Expenditures	\$73,658		\$32,354	\$41,304
Additions: 1st				
Other	\$1,426	\$1,426		
Functional Cost	\$75,084	\$1,426	\$32,354	\$41,304
Reallocate Admin		(\$1,426)	\$626	\$800
Allocable Costs	\$75,084		\$32,980	\$42,104
<b>1st Allocation</b>	<b>\$75,084</b>		<b>\$32,980</b>	<b>\$42,104</b>
Additions: 2nd				
Other	\$349	\$349		
Functional Cost	\$349	\$349		
Reallocate Admin		(\$349)	\$153	\$196
Allocable Costs	\$349		\$153	\$196
<b>2nd Allocation</b>	<b>\$349</b>		<b>\$153</b>	<b>\$196</b>
<b>Total allocated</b>	<b>\$75,433</b>		<b>\$33,133</b>	<b>\$42,300</b>

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 %	\$1,576		\$1,576		\$1,576
Treasurer	1,882	12.831 %	\$4,232		\$4,232		\$4,232
Assessor	1,412	9.626 %	\$3,175		\$3,175	\$99	\$3,274
City Manager	3,279	22.355 %	\$7,373		\$7,373		\$7,373
Finance	1,548	10.554 %	\$3,481		\$3,481		\$3,481
Human Resources	3,052	20.807 %	\$6,862		\$6,862		\$6,862
Information Technology	2,027	13.819 %	\$4,558		\$4,558		\$4,558
Group Medical Insurance	164	1.118 %	\$369		\$369	\$12	\$381
Workers Compensation Ins	461	3.143 %	\$1,037		\$1,037	\$32	\$1,069
Pulbic Guardian	142	0.968 %	\$317		\$317	\$10	\$327
<b>Total</b>	<u>14,668</u>	<u>100.000 %</u>	<u>\$32,980</u>		<u>\$32,980</u>	<u>\$153</u>	<u>\$33,133</u>

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

Source: Facilities Maintenance

City Hall  
Detail allocation of  
Common Costs

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	6	9.677 %	\$4,075		\$4,075		\$4,075
Treasurer	5	8.065 %	\$3,395		\$3,395		\$3,395
Assessor	9	14.516 %	\$6,112		\$6,112	\$84	\$6,196
City Manager	5	8.065 %	\$3,395		\$3,395		\$3,395
Finance	9	14.516 %	\$6,112		\$6,112		\$6,112
Human Resources	5	8.065 %	\$3,395		\$3,395		\$3,395
Information Technology	11	17.742 %	\$7,470		\$7,470		\$7,470
Workers Compensation Ins	2	3.226 %	\$1,358		\$1,358	\$19	\$1,377
Welfare	6	9.677 %	\$4,075		\$4,075	\$56	\$4,131
Pulbic Guardian	4	6.451 %	\$2,717		\$2,717	\$37	\$2,754
Total	62	100.000 %	\$42,104		\$42,104	\$196	\$42,300

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

Source: Human Resources

Carson City, Nevada - Full Cost Allocation

City Hall  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Utilities</u>	<u>Common Costs</u>
Board of Supervisors	\$5,651	\$1,576	\$4,075
Treasurer	\$7,627	\$4,232	\$3,395
City Manager	\$10,768	\$7,373	\$3,395
Finance	\$9,593	\$3,481	\$6,112
Human Resources	\$10,257	\$6,862	\$3,395
Information Technology	\$12,028	\$4,558	\$7,470
Pulbic Guardian	\$3,081	\$327	\$2,754
Assessor	\$9,470	\$3,274	\$6,196
Welfare	\$4,131		\$4,131
Group Medical Insurance	\$381	\$381	
Workers Compensation Ins	\$2,446	\$1,069	\$1,377
Total	\$75,433	\$33,133	\$42,300

**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>
	\$64,224			\$64,224
Allocated additions:				
1010100 - Board of Supervisors	\$156	\$185	\$341	
1010212 - Clerk	\$13,136	\$3,967	\$17,103	
1010600 - City Manager	\$525	\$36	\$561	
1010701 - Finance	\$512	\$32	\$544	
1010720 - Purchasing	\$48	\$1	\$49	
Total allocated additions:	<u>\$14,377</u>	<u>\$4,221</u>	<u>\$18,598</u>	<u>\$18,598</u>
Total to be allocated	<u><b>\$78,601</b></u>	<u><b>\$4,221</b></u>		<u><b>\$82,822</b></u>

Internal Auditor  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Internal Audit</u>
<b><u>Other Expense and Cost</u></b>			
SALARIES & WAGES			
FRINGE BENEFITS			
<b><u>Other Expense and Cost</u></b>			
SERVICES & SUPPLIES	\$64,224		\$64,224
Departmental Expenditures	\$64,224		\$64,224
Additions: 1st			
Other	\$14,377	\$14,377	
Functional Cost	\$78,601	\$14,377	\$64,224
Reallocate Admin		(\$14,377)	\$14,377
Allocable Costs	\$78,601		\$78,601
<b>1st Allocation</b>	<b>\$78,601</b>		<b>\$78,601</b>
Additions: 2nd			
Other	\$4,221	\$4,221	
Functional Cost	\$4,221	\$4,221	
Reallocate Admin		(\$4,221)	\$4,221
Allocable Costs	\$4,221		\$4,221
<b>2nd Allocation</b>	<b>\$4,221</b>		<b>\$4,221</b>
<b>Total allocated</b>	<b>\$82,822</b>		<b>\$82,822</b>

Carson City, Nevada - Full Cost Allocation

Internal Auditor  
Detail allocation of  
Internal Audit

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	249,209	0.240 %	\$189		\$189		\$189
Clerk	312,306	0.301 %	\$236		\$236		\$236
Recorder	535,430	0.515 %	\$405		\$405		\$405
Public Safety Complex	189,264	0.182 %	\$143		\$143		\$143
Elections	292,766	0.282 %	\$222		\$222	\$13	\$235
Treasurer	581,603	0.560 %	\$440		\$440		\$440
Assessor	817,032	0.787 %	\$618		\$618	\$36	\$654
District Attorney	2,743,080	2.641 %	\$2,076		\$2,076		\$2,076
City Manager	766,603	0.738 %	\$580		\$580		\$580
Public Defender	1,633,045	1.572 %	\$1,236		\$1,236	\$73	\$1,309
Central Services	729,368	0.702 %	\$552		\$552	\$33	\$585
Finance	664,566	0.640 %	\$503		\$503		\$503
Human Resources	308,586	0.297 %	\$233		\$233		\$233
Information Technology	2,412,949	2.323 %	\$1,826		\$1,826		\$1,826
Geographic Information Systems	260,871	0.251 %	\$197		\$197		\$197
Purchasing	130,435	0.126 %	\$99		\$99		\$99
City Hall	73,658	0.071 %	\$56		\$56		\$56
Welfare	428,981	0.413 %	\$325		\$325	\$19	\$344
Planning	679,097	0.654 %	\$514		\$514	\$30	\$544
Business License	106,405	0.102 %	\$81		\$81	\$5	\$86
Sheriff Administration	1,194,088	1.150 %	\$904		\$904	\$53	\$957
Sheriff Operations	6,788,990	6.536 %	\$5,137		\$5,137	\$303	\$5,440
Sheriff General Services	582,022	0.560 %	\$440		\$440	\$26	\$466
Detention Facility	4,513,804	4.345 %	\$3,415		\$3,415	\$201	\$3,616
Dispatch	1,949,710	1.877 %	\$1,475		\$1,475	\$87	\$1,562
Trinet Grant	177,672	0.171 %	\$134		\$134	\$8	\$142
Fire Administration	269,241	0.259 %	\$204		\$204	\$12	\$216
Fire Operations	7,746,777	7.458 %	\$5,862		\$5,862	\$345	\$6,207
Fire Prevention	430,222	0.414 %	\$326		\$326	\$19	\$345
Fire Training	275,951	0.266 %	\$209		\$209	\$12	\$221
Emergency Management	227,213	0.219 %	\$172		\$172	\$10	\$182
Public Works	2,423,653	2.333 %	\$1,834		\$1,834	\$108	\$1,942
Juvenile Court	631,547	0.608 %	\$478		\$478	\$28	\$506
Juvenile Probation	1,558,509	1.500 %	\$1,179		\$1,179	\$70	\$1,249
Juvenile Detention	1,546,473	1.489 %	\$1,170		\$1,170	\$69	\$1,239
Justice Court	4,269,653	4.110 %	\$3,231		\$3,231	\$190	\$3,421
Alternative Sentencing	1,279,803	1.232 %	\$968		\$968	\$57	\$1,025
Parks Administration	485,463	0.467 %	\$367		\$367	\$22	\$389
Park Maintenance	1,406,881	1.354 %	\$1,065		\$1,065	\$63	\$1,128
Grants, Gifts, Donations	955	0.001 %	\$1		\$1		\$1
Swimming Pool	653,658	0.629 %	\$495		\$495	\$29	\$524



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	341,610	0.329 %	\$258		\$258	\$15	\$273
Recreation	456,805	0.440 %	\$346		\$346	\$20	\$366
Sports	400,568	0.386 %	\$303		\$303	\$18	\$321
Library	1,624,145	1.564 %	\$1,229		\$1,229	\$72	\$1,301
Health Admin	511,970	0.493 %	\$387		\$387	\$23	\$410
Landfill Administration	2,014,722	1.940 %	\$1,524		\$1,524	\$90	\$1,614
Animal Services	700,545	0.674 %	\$530		\$530	\$31	\$561
Cooperative Extension	208,920	0.201 %	\$158		\$158	\$9	\$167
Supplemental Indigent	1,199,901	1.155 %	\$908		\$908	\$54	\$962
Senior Citizens	525,264	0.506 %	\$397		\$397	\$23	\$420
Carson City Transit	1,113,457	1.072 %	\$843		\$843	\$50	\$893
Library Gift	42,908	0.041 %	\$32		\$32	\$2	\$34
Administrative Assessment	68,623	0.066 %	\$52		\$52	\$3	\$55
Traffic/Transportation	22,737	0.022 %	\$17		\$17	\$1	\$18
Regional Transportation	366,451	0.353 %	\$277		\$277	\$16	\$293
Quality of Life	880,814	0.848 %	\$666		\$666	\$39	\$705
Street Maintenance	3,663,996	3.527 %	\$2,772		\$2,772	\$163	\$2,935
Grant Fund	3,668,343	3.531 %	\$2,776		\$2,776	\$164	\$2,940
Commissary Fund	220,864	0.213 %	\$167		\$167	\$10	\$177
Ambulance	3,438,955	3.311 %	\$2,602		\$2,602	\$153	\$2,755
Stormwater Drainage	368,243	0.354 %	\$279		\$279	\$16	\$295
Sewer Operation	4,879,459	4.697 %	\$3,692		\$3,692	\$218	\$3,910
Water	6,667,295	6.418 %	\$5,045		\$5,045	\$297	\$5,342
Building Permits	1,278,083	1.230 %	\$967		\$967	\$57	\$1,024
Cemetery	89,890	0.087 %	\$68		\$68	\$4	\$72
Fleet Management	1,814,542	1.747 %	\$1,373		\$1,373	\$81	\$1,454
Group Medical Insurance	1,832,658	1.764 %	\$1,387		\$1,387	\$82	\$1,469
Workers Compensation Ins	730,099	0.703 %	\$552		\$552	\$33	\$585
Insurance Fund	2,593,904	2.497 %	\$1,963		\$1,963	\$116	\$2,079
Redevelopment	272,905	0.263 %	\$207		\$207	\$12	\$219
Redevelopment Revolving	159,990	0.154 %	\$121		\$121	\$7	\$128
Tourism Authority	1,233,205	1.187 %	\$933		\$933	\$55	\$988
Sub-Conservancy District	559,524	0.539 %	\$423		\$423	\$25	\$448
Controller Trust Fund	15						
Medical	108,245	0.104 %	\$82		\$82	\$5	\$87
Environmental Health	357,043	0.344 %	\$270		\$270	\$16	\$286
Investigations	2,388,021	2.299 %	\$1,807		\$1,807	\$106	\$1,913
Justice Court	278,863	0.268 %	\$211		\$211	\$12	\$223
Northgate	29,237	0.028 %	\$22		\$22	\$1	\$23
Capital Projects	477,659	0.460 %	\$361		\$361	\$21	\$382
911 Surcharge	264,542	0.255 %	\$200		\$200	\$12	\$212

**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>
Wildland Fire Management	149,840	0.144 %	\$113		\$113	\$7	\$120
Facilities Maintenance	1,417,793	1.365 %	\$1,073		\$1,073	\$63	\$1,136
Pulbic Guardian	264,335	0.254 %	\$200		\$200	\$12	\$212
Chartered Admin	944,621	0.909 %	\$715		\$715	\$42	\$757
V&T Spec. Infrastructure	16,850	0.016 %	\$13		\$13	\$1	\$14
Infrastructure Tax	12,946	0.012 %	\$10		\$10	\$1	\$11
Multi Purp Athletic Ctr	125,411	0.121 %	\$95		\$95	\$6	\$101
SART	14,426	0.014 %	\$11		\$11	\$1	\$12
Youth Sports Assoc	80,781	0.078 %	\$61		\$61	\$4	\$65
Court Fees/Assessments	17,711	0.017 %	\$13		\$13	\$1	\$14
Health	213,986	0.206 %	\$162		\$162	\$10	\$172
Downtown NID	68,424	0.066 %	\$52		\$52	\$3	\$55
Business Incubator	186,306	0.179 %	\$141		\$141	\$8	\$149
Landscape Maintenance	17,521	0.017 %	\$13		\$13	\$1	\$14
Arts & Culture Fund	148,138	0.143 %	\$112		\$112	\$7	\$119
NV Fair	52						
Carson City OPEB Trust	15,300	0.014 %	\$13		\$13	\$1	\$14
<b>Total</b>	<u>103,877,000</u>	<u>100.000 %</u>	<u>\$78,601</u>		<u>\$78,601</u>	<u>\$4,221</u>	<u>\$82,822</u>

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

Source: General Ledger

**Internal Auditor  
Departmental Cost  
Allocation Summary**

	<b>Total</b>	<b>Internal Audit</b>
Board of Supervisors	\$189	\$189
Clerk	\$236	\$236
Recorder	\$405	\$405
Public Safety Complex	\$143	\$143
Treasurer	\$440	\$440
District Attorney	\$2,076	\$2,076
City Manager	\$580	\$580
Finance	\$503	\$503
Human Resources	\$233	\$233
Information Technology	\$1,826	\$1,826
Geographic Information Systems	\$197	\$197
Purchasing	\$99	\$99
City Hall	\$56	\$56
Dispatch	\$1,562	\$1,562
Public Works	\$1,942	\$1,942
Facilities Maintenance	\$1,136	\$1,136
Elections	\$235	\$235
Pulbic Guardian	\$212	\$212
Assessor	\$654	\$654
Public Defender	\$1,309	\$1,309
Central Services	\$585	\$585
Northgate	\$23	\$23
Welfare	\$344	\$344
SART	\$12	\$12
Planning	\$544	\$544
Business License	\$86	\$86
Chartered Admin	\$757	\$757
Sheriff Administration	\$957	\$957
Investigations	\$1,913	\$1,913
Sheriff Operations	\$5,440	\$5,440
Sheriff General Services	\$466	\$466
Detention Facility	\$3,616	\$3,616
Trinet Grant	\$142	\$142
Fire Administration	\$216	\$216
Fire Operations	\$6,207	\$6,207
Fire Prevention	\$345	\$345
Fire Training	\$221	\$221
Emergency Management	\$182	\$182
Wildland Fire Management	\$120	\$120
Juvenile Court	\$506	\$506
Court Fees/Assessments	\$14	\$14
Juvenile Probation	\$1,249	\$1,249

**Internal Auditor  
Departmental Cost  
Allocation Summary**

	<b>Total</b>	<b>Internal Audit</b>
Juvenile Detention	\$1,239	\$1,239
Justice Court	\$3,421	\$3,421
Alternative Sentencing Justice Court	\$1,025	\$1,025
Parks Administration	\$223	\$223
Park Maintenance	\$389	\$389
Grants, Gifts, Donations	\$1,128	\$1,128
Youth Sports Assoc	\$1	\$1
NV Fair	\$65	\$65
Multi Purp Athletic Ctr	\$101	\$101
Swimming Pool	\$524	\$524
Community Center	\$273	\$273
Recreation	\$366	\$366
Sports	\$321	\$321
Library	\$1,301	\$1,301
Health Admin	\$410	\$410
Landfill Administration	\$1,614	\$1,614
Medical	\$87	\$87
Environmental Health	\$286	\$286
Health	\$172	\$172
Animal Services	\$561	\$561
Cooperative Extension	\$167	\$167
Supplemental Indigent	\$962	\$962
Capital Projects	\$382	\$382
Senior Citizens	\$420	\$420
Carson City Transit	\$893	\$893
Library Gift	\$34	\$34
Business Incubator	\$149	\$149
Landscape Maintenance	\$14	\$14
Administrative Assessment	\$55	\$55
Traffic/Transportation	\$18	\$18
Regional Transportation	\$293	\$293
V&T Spec. Infrastructure	\$14	\$14
Quality of Life	\$705	\$705
Street Maintenance	\$2,935	\$2,935
Infrastructure Tax	\$11	\$11
Grant Fund	\$2,940	\$2,940
Commissary Fund	\$177	\$177
911 Surcharge	\$212	\$212
Arts & Culture Fund	\$119	\$119
Ambulance	\$2,755	\$2,755
Stormwater Drainage	\$295	\$295

Internal Auditor  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Internal Audit</u>
Sewer Operation	\$3,910	\$3,910
Water	\$5,342	\$5,342
Building Permits	\$1,024	\$1,024
Cemetery	\$72	\$72
Fleet Management	\$1,454	\$1,454
Group Medical Insurance	\$1,469	\$1,469
Workers Compensation Ins	\$585	\$585
Insurance Fund	\$2,079	\$2,079
Redevelopment	\$219	\$219
Redevelopment Revolving	\$128	\$128
Tourism Authority	\$988	\$988
Sub-Conservancy District	\$448	\$448
Downtown NID	\$55	\$55
Controller Trust Fund		
Carson City OPEB Trust	\$14	\$14
Total	<u>\$82,822</u>	<u>\$82,822</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>
	\$1,949,710			\$1,949,710
Allocated additions:				
1 - Building Charge	\$12,668		\$12,668	
2 - Equipment Charge	\$17,443		\$17,443	
1010100 - Board of Supervisors	\$4,733	\$5,630	\$10,363	
1010600 - City Manager	\$15,932	\$1,094	\$17,026	
1010701 - Finance	\$10,836	\$707	\$11,543	
1010705 - Human Resources	\$5,604	\$501	\$6,105	
1010710 - Information Technology	\$55,032	\$987	\$56,019	
1010715 - Geographic Information Systems	\$40,453	\$507	\$40,960	
1010720 - Purchasing	\$1,061	\$16	\$1,077	
1010800 - Internal Auditor	\$1,475	\$87	\$1,562	
1015034 - Facilities Maintenance		\$16,017	\$16,017	
Total allocated additions:	<u>\$165,237</u>	<u>\$25,546</u>	<u>\$190,783</u>	<u>\$190,783</u>
Total to be allocated	<u><b>\$2,114,947</b></u>	<u><b>\$25,546</b></u>		<u><b>\$2,140,493</b></u>

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

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Dispatch</u>
<b><u>Wages &amp; Benefits</u></b>			
SALARIES & WAGES	\$1,316,875		\$1,316,875
FRINGE BENEFITS	\$511,914		\$511,914
<b><u>Other Expense and Cost</u></b>			
SERVICES & SUPPLIES	\$120,921		\$120,921
Departmental Expenditures	\$1,949,710		\$1,949,710
Additions: 1st			
Other	\$165,237	\$165,237	
Functional Cost	\$2,114,947	\$165,237	\$1,949,710
Reallocate Admin		(\$165,237)	\$165,237
Allocable Costs	\$2,114,947		\$2,114,947
<b>1st Allocation</b>	<b>\$2,114,947</b>		<b>\$2,114,947</b>
Additions: 2nd			
Other	\$25,546	\$25,546	
Functional Cost	\$25,546	\$25,546	
Reallocate Admin		(\$25,546)	\$25,546
Allocable Costs	\$25,546		\$25,546
<b>2nd Allocation</b>	<b>\$25,546</b>		<b>\$25,546</b>
<b>Total allocated</b>	<b>\$2,140,493</b>		<b>\$2,140,493</b>



**Dispatch**  
**Detail allocation of**  
**Dispatch**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Sheriff Operations	94,324	86.211 %	\$1,823,327		\$1,823,327	\$22,024	\$1,845,351
Ambulance	10,090	9.222 %	\$195,044		\$195,044	\$2,356	\$197,400
All Other	3,986	3.643 %	\$77,051		\$77,051	\$931	\$77,982
Fire Operations	1,010	0.924 %	\$19,525		\$19,525	\$235	\$19,760
<b>Total</b>	<b>109,410</b>	<b>100.000 %</b>	<b>\$2,114,947</b>		<b>\$2,114,947</b>	<b>\$25,546</b>	<b>\$2,140,493</b>

(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	\$1,845,351	\$1,845,351
Fire Operations	\$19,760	\$19,760
Ambulance	\$197,400	\$197,400
All Other	\$77,982	\$77,982
Total	<u>\$2,140,493</u>	<u>\$2,140,493</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>
	\$2,423,653			\$2,423,653
Allocated additions:				
1 - Building Charge	\$2,334	\$41	\$2,375	
2 - Equipment Charge	\$1,993		\$1,993	
1010100 - Board of Supervisors	\$5,884	\$6,999	\$12,883	
1010500 - District Attorney	\$58,467	\$4,309	\$62,776	
1010600 - City Manager	\$19,805	\$1,359	\$21,164	
1010701 - Finance	\$14,548	\$950	\$15,498	
1010705 - Human Resources	\$18,323	\$2,620	\$20,943	
1010710 - Information Technology	\$87,336	\$1,564	\$88,900	
1010720 - Purchasing	\$1,568	\$24	\$1,592	
1010800 - Internal Auditor	\$1,834	\$108	\$1,942	
1015034 - Facilities Maintenance		\$56,551	\$56,551	
Total allocated additions:	<u>\$212,092</u>	<u>\$74,525</u>	<u>\$286,617</u>	<u>\$286,617</u>
Total to be allocated	<u><b>\$2,635,745</b></u>	<u><b>\$74,525</b></u>		<u><b>\$2,710,270</b></u>

**Public Works**  
**Schedule of costs to be**  
**allocated by function**

	<u>Total</u>	<u>General &amp; Admin</u>	<u>General Fund Support</u>	<u>Departmental Support</u>
<b><u>Wages &amp; Benefits</u></b>				
SALARIES & WAGES	\$1,397,364		\$62,322	\$1,335,042
FRINGE BENEFITS	\$952,591		\$42,486	\$910,105
<b><u>Other Expense and Cost</u></b>				
SERVICES & SUPPLIES	\$73,698		\$3,287	\$70,411
Departmental Expenditures	<u>\$2,423,653</u>		<u>\$108,095</u>	<u>\$2,315,558</u>
Additions: 1st				
Other	<u>\$212,092</u>	<u>\$212,092</u>		
Functional Cost	<u>\$2,635,745</u>	<u>\$212,092</u>	<u>\$108,095</u>	<u>\$2,315,558</u>
Reallocate Admin		(\$212,092)	\$9,459	\$202,633
Allocable Costs	<u>\$2,635,745</u>		<u>\$117,554</u>	<u>\$2,518,191</u>
Unallocated	(\$117,554)		(\$117,554)	
<b>1st Allocation</b>	<b><u>\$2,518,191</u></b>			<b><u>\$2,518,191</u></b>
Additions: 2nd				
Other	<u>\$74,525</u>	<u>\$74,525</u>		
Functional Cost	<u>\$74,525</u>	<u>\$74,525</u>		
Reallocate Admin		(\$74,525)	\$3,324	\$71,201
Allocable Costs	<u>\$74,525</u>		<u>\$3,324</u>	<u>\$71,201</u>
Unallocated	(\$3,324)		(\$3,324)	
<b>2nd Allocation</b>	<b><u>\$71,201</u></b>			<b><u>\$71,201</u></b>
<b>Total allocated</b>	<b><u>\$2,589,392</u></b>			<b><u>\$2,589,392</u></b>

**Public Works**  
**Detail allocation of**  
**Departmental Support**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Water	2,032	21.269 %	\$535,583		\$535,583	\$15,143	\$550,726
Sewer Operation	4,271	44.704 %	\$1,125,727		\$1,125,727	\$31,830	\$1,157,557
Street Maintenance	404	4.229 %	\$106,484		\$106,484	\$3,011	\$109,495
Regional Transportation	473	4.951 %	\$124,671		\$124,671	\$3,525	\$128,196
Landfill Administration	355	3.716 %	\$93,569		\$93,569	\$2,646	\$96,215
Stormwater Drainage	815	8.530 %	\$214,813		\$214,813	\$6,074	\$220,887
Building Permits	768	8.039 %	\$202,425		\$202,425	\$5,724	\$208,149
Fleet Management	326	3.412 %	\$85,925		\$85,925	\$2,430	\$88,355
Quality of Life	110	1.150 %	\$28,994		\$28,994	\$818	\$29,812
<b>Total</b>	<u>9,554</u>	<u>100.000 %</u>	<u>\$2,518,191</u>		<u>\$2,518,191</u>	<u>\$71,201</u>	<u>\$2,589,392</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	\$96,215	\$96,215
Regional Transportation	\$128,196	\$128,196
Quality of Life	\$29,812	\$29,812
Street Maintenance	\$109,495	\$109,495
Stormwater Drainage	\$220,887	\$220,887
Sewer Operation	\$1,157,557	\$1,157,557
Water	\$550,726	\$550,726
Building Permits	\$208,149	\$208,149
Fleet Management	\$88,355	\$88,355
Total	<u>\$2,589,392</u>	<u>\$2,589,392</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>
	\$1,417,793			\$1,417,793
Allocated additions:				
2 - Equipment Charge	\$12,263		\$12,263	
1010100 - Board of Supervisors	\$3,442	\$4,094	\$7,536	
1010600 - City Manager	\$11,586	\$795	\$12,381	
1010701 - Finance	\$9,076	\$589	\$9,665	
1010705 - Human Resources	\$9,959	\$1,555	\$11,514	
1010710 - Information Technology	\$37,429	\$671	\$38,100	
1010720 - Purchasing	\$1,099	\$17	\$1,116	
1010800 - Internal Auditor	\$1,073	\$63	\$1,136	
Total allocated additions:	<u>\$85,927</u>	<u>\$7,784</u>	<u>\$93,711</u>	<u>\$93,711</u>
Total to be allocated	<u><b>\$1,503,720</b></u>	<u><b>\$7,784</b></u>		<u><b>\$1,511,504</b></u>

Carson City, Nevada - Full Cost Allocation

Facilities Maintenance  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>City Hall</u>	<u>Public Safety</u>	<u>Direct Maintenance Support</u>	<u>Custodial Services</u>
<b><u>Wages &amp; Benefits</u></b>						
SALARIES & WAGES	\$715,788		\$35,861	\$30,636	\$379,439	\$269,852
FRINGE BENEFITS	\$336,841		\$16,876	\$14,417	\$178,559	\$126,989
<b><u>Other Expense and Cost</u></b>						
SERVICES & SUPPLIES	\$40,203		\$2,014	\$1,721	\$21,312	\$15,156
BUILDING REPAIR & MAINT	\$148,087		\$11,906	\$10,174	\$126,007	
CUSTODIAL SUPPLIES	\$45,022					\$45,022
CONTRACTUAL SERVICES	\$131,852				\$131,852	
Departmental Expenditures	\$1,417,793		\$66,657	\$56,948	\$837,169	\$457,019
Additions: 1st						
Other	\$85,927	\$85,927				
Functional Cost	\$1,503,720	\$85,927	\$66,657	\$56,948	\$837,169	\$457,019
Reallocate Admin		(\$85,927)	\$4,040	\$3,451	\$50,738	\$27,698
Allocable Costs	\$1,503,720		\$70,697	\$60,399	\$887,907	\$484,717
<b>1st Allocation</b>	<b>\$1,503,720</b>		<b>\$70,697</b>	<b>\$60,399</b>	<b>\$887,907</b>	<b>\$484,717</b>
Additions: 2nd						
Other	\$7,784	\$7,784				
Functional Cost	\$7,784	\$7,784				
Reallocate Admin		(\$7,784)	\$366	\$313	\$4,596	\$2,509
Allocable Costs	\$7,784		\$366	\$313	\$4,596	\$2,509
<b>2nd Allocation</b>	<b>\$7,784</b>		<b>\$366</b>	<b>\$313</b>	<b>\$4,596</b>	<b>\$2,509</b>
<b>Total allocated</b>	<b>\$1,511,504</b>		<b>\$71,063</b>	<b>\$60,712</b>	<b>\$892,503</b>	<b>\$487,226</b>

Carson City, Nevada - Full Cost Allocation

Facilities Maintenance  
Detail allocation of  
City Hall

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	701	4.779 %	\$3,379		\$3,379		\$3,379
Treasurer	1,882	12.831 %	\$9,071		\$9,071		\$9,071
Assessor	1,412	9.626 %	\$6,806		\$6,806	\$237	\$7,043
City Manager	3,279	22.355 %	\$15,804		\$15,804		\$15,804
Finance	1,548	10.554 %	\$7,461		\$7,461		\$7,461
Human Resources	3,052	20.807 %	\$14,710		\$14,710		\$14,710
Information Technology	2,027	13.819 %	\$9,770		\$9,770		\$9,770
Group Medical Insurance	164	1.118 %	\$790		\$790	\$28	\$818
Workers Compensation Ins	461	3.143 %	\$2,222		\$2,222	\$77	\$2,299
Pulbic Guardian	142	0.968 %	\$684		\$684	\$24	\$708
<b>Total</b>	<u>14,668</u>	<u>100.000 %</u>	<u>\$70,697</u>		<u>\$70,697</u>	<u>\$366</u>	<u>\$71,063</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 %	\$9,484		\$9,484		\$9,484
Collections	336	0.648 %	\$391		\$391	\$3	\$394
District Attorney	7,358	14.181 %	\$8,565		\$8,565		\$8,565
Detention Facility	5,590	10.774 %	\$6,507		\$6,507	\$48	\$6,555
Justice Court	30,454	58.695 %	\$35,452		\$35,452	\$262	\$35,714
Total	51,885	100.000 %	\$60,399		\$60,399	\$313	\$60,712

(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	30	0.246 %	\$2,186		\$2,186	\$12	\$2,198
Swimming Pool	1,254	10.292 %	\$91,385		\$91,385	\$512	\$91,897
Multi Purp Athletic Ctr	120	0.985 %	\$8,745		\$8,745	\$49	\$8,794
Community Center	438	3.595 %	\$31,919		\$31,919	\$179	\$32,098
Fire Administration	766	6.287 %	\$55,822		\$55,822	\$313	\$56,135
Health Admin	551	4.522 %	\$40,154		\$40,154	\$225	\$40,379
Juvenile Detention	614	5.039 %	\$44,745		\$44,745	\$251	\$44,996
Parks Administration	1,128	9.258 %	\$82,203		\$82,203	\$461	\$82,664
Library	443	3.636 %	\$32,284		\$32,284	\$181	\$32,465
Dispatch	151	1.239 %	\$11,004		\$11,004		\$11,004
Detention Facility	874	7.173 %	\$63,693		\$63,693	\$357	\$64,050
Fleet Management	291	2.388 %	\$21,207		\$21,207	\$119	\$21,326
Senior Citizens	321	2.635 %	\$23,393		\$23,393	\$131	\$23,524
All Other	3,188	26.165 %	\$232,325		\$232,325	\$1,302	\$233,627
Public Works	776	6.369 %	\$56,551		\$56,551		\$56,551
Sheriff Administration	812	6.664 %	\$59,174		\$59,174	\$332	\$59,506
Planning	64	0.525 %	\$4,664		\$4,664	\$26	\$4,690
Business License	32	0.263 %	\$2,332		\$2,332	\$13	\$2,345
Carson City Transit	86	0.706 %	\$6,267		\$6,267	\$35	\$6,302
Street Maintenance	8	0.066 %	\$583		\$583	\$3	\$586
Water	122	1.001 %	\$8,891		\$8,891	\$50	\$8,941
Landfill Administration	42	0.345 %	\$3,061		\$3,061	\$17	\$3,078
Cemetery	25	0.205 %	\$1,822		\$1,822	\$10	\$1,832
Building Permits	48	0.396 %	\$3,497		\$3,497	\$18	\$3,515
<b>Total</b>	<u>12,184</u>	<u>100.000 %</u>	<u>\$887,907</u>		<u>\$887,907</u>	<u>\$4,596</u>	<u>\$892,503</u>

(A) Alloc basis: Time Record Logs

Source: Facilities Maintenance

**Facilities Maintenance  
Detail allocation of  
Custodial Services**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	701	0.242 %	\$1,171		\$1,171		\$1,171
Recorder	8,602	2.966 %	\$14,375		\$14,375		\$14,375
Treasurer	1,882	0.649 %	\$3,145		\$3,145		\$3,145
Collections	336	0.116 %	\$562		\$562	\$3	\$565
District Attorney	7,358	2.537 %	\$12,296		\$12,296		\$12,296
City Manager	3,279	1.130 %	\$5,480		\$5,480		\$5,480
Finance	1,548	0.534 %	\$2,587		\$2,587		\$2,587
Human Resources	3,052	1.052 %	\$5,100		\$5,100		\$5,100
Information Technology	2,027	0.699 %	\$3,387		\$3,387		\$3,387
Planning	3,840	1.324 %	\$6,417		\$6,417	\$37	\$6,454
Sheriff Administration	4,080	1.407 %	\$6,818		\$6,818	\$40	\$6,858
Sheriff General Services	3,500	1.207 %	\$5,849		\$5,849	\$34	\$5,883
Dispatch	3,000	1.034 %	\$5,013		\$5,013		\$5,013
Fire Administration	5,200	1.793 %	\$8,690		\$8,690	\$50	\$8,740
Fire Training	2,600	0.896 %	\$4,345		\$4,345	\$25	\$4,370
Juvenile Probation	4,050	1.396 %	\$6,768		\$6,768	\$39	\$6,807
Juvenile Detention	5,480	1.889 %	\$9,158		\$9,158	\$53	\$9,211
Justice Court	30,454	10.499 %	\$50,893		\$50,893	\$295	\$51,188
Parks Administration	5,247	1.809 %	\$8,768		\$8,768	\$51	\$8,819
Community Center	43,230	14.904 %	\$72,243		\$72,243	\$419	\$72,662
Recreation	1,240	0.428 %	\$2,072		\$2,072	\$12	\$2,084
Health Admin	15,375	5.301 %	\$25,694		\$25,694	\$149	\$25,843
Animal Services	2,500	0.862 %	\$4,178		\$4,178	\$24	\$4,202
Cooperative Extension	3,840	1.324 %	\$6,417		\$6,417	\$37	\$6,454
Senior Citizens	32,836	11.321 %	\$54,873		\$54,873	\$319	\$55,192
Regional Transportation	120	0.041 %	\$201		\$201	\$1	\$202
Street Maintenance	12,263	4.228 %	\$20,493		\$20,493	\$119	\$20,612
Stormwater Drainage	3,647	1.257 %	\$6,095		\$6,095	\$35	\$6,130
Sewer Operation	8,406	2.898 %	\$14,048		\$14,048	\$82	\$14,130
Water	3,416	1.178 %	\$5,709		\$5,709	\$33	\$5,742
Building Permits	3,840	1.324 %	\$6,417		\$6,417	\$37	\$6,454
Cemetery	1,452	0.501 %	\$2,426		\$2,426	\$14	\$2,440
Fleet Management	650	0.224 %	\$1,086		\$1,086	\$6	\$1,092
Group Medical Insurance	164	0.057 %	\$274		\$274	\$2	\$276
Workers Compensation Ins	461	0.159 %	\$770		\$770	\$4	\$774
All Other	60,234	20.767 %	\$100,659		\$100,659	\$584	\$101,243
Pulbic Guardian	142	0.047 %	\$240		\$240	\$5	\$245
<b>Total</b>	<b>290,052</b>	<b>100.000 %</b>	<b>\$484,717</b>		<b>\$484,717</b>	<b>\$2,509</b>	<b>\$487,226</b>

(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	\$4,550	\$3,379			\$1,171
Recorder	\$23,859		\$9,484		\$14,375
Treasurer	\$12,216	\$9,071			\$3,145
District Attorney	\$20,861		\$8,565		\$12,296
City Manager	\$21,284	\$15,804			\$5,480
Finance	\$10,048	\$7,461			\$2,587
Human Resources	\$19,810	\$14,710			\$5,100
Information Technology	\$13,157	\$9,770			\$3,387
Dispatch	\$16,017			\$11,004	\$5,013
Public Works	\$56,551			\$56,551	
Pulbic Guardian	\$953	\$708			\$245
Collections	\$959		\$394		\$565
Assessor	\$7,043	\$7,043			
Planning	\$11,144			\$4,690	\$6,454
Business License	\$2,345			\$2,345	
Sheriff Administration	\$66,364			\$59,506	\$6,858
Sheriff General Services	\$5,883				\$5,883
Detention Facility	\$70,605		\$6,555	\$64,050	
Fire Administration	\$64,875			\$56,135	\$8,740
Fire Training	\$4,370				\$4,370
Juvenile Probation	\$6,807				\$6,807
Juvenile Detention	\$54,207			\$44,996	\$9,211
Justice Court	\$86,902		\$35,714		\$51,188
Parks Administration	\$91,483			\$82,664	\$8,819
Multi Purp Athletic Ctr	\$8,794			\$8,794	
Swimming Pool	\$91,897			\$91,897	
Community Center	\$104,760			\$32,098	\$72,662
Recreation	\$2,084				\$2,084
Library	\$32,465			\$32,465	
Health Admin	\$66,222			\$40,379	\$25,843
Landfill Administration	\$3,078			\$3,078	
Animal Services	\$6,400			\$2,198	\$4,202
Cooperative Extension	\$6,454				\$6,454
Senior Citizens	\$78,716			\$23,524	\$55,192
Carson City Transit	\$6,302			\$6,302	
Regional Transportation	\$202				\$202
Street Maintenance	\$21,198			\$586	\$20,612
Stormwater Drainage	\$6,130				\$6,130
Sewer Operation	\$14,130				\$14,130
Water	\$14,683			\$8,941	\$5,742



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	\$9,969			\$3,515	\$6,454
Cemetery	\$4,272			\$1,832	\$2,440
Fleet Management	\$22,418			\$21,326	\$1,092
Group Medical Insurance	\$1,094	\$818			\$276
Workers Compensation Ins	\$3,073	\$2,299			\$774
All Other	\$334,870			\$233,627	\$101,243
Total	\$1,511,504	\$71,063	\$60,712	\$892,503	\$487,226