



## STAFF REPORT

**Report To:** Board of Supervisors **Meeting Date:** February 3, 2022

**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, 2021. (Sheri Russell, srussell@carson.org)

Staff Summary: City staff is requesting that the Board of Supervisors accept the Cost Allocation Plan prepared by Mahoney and Associates using financial information for the Fiscal Year ended June 30, 2021, for use in preparing the Fiscal Year 2023 Carson City Budget. The City will use the Cost Allocation Plan for amounts charged to Special Revenue and Enterprise Funds.

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

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### Proposed Motion

I move to accept the Cost Allocation Plan for the Fiscal Year ended June 30, 2021, for use in preparing the Fiscal Year 2023 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, 2021, 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 audited financial statements for the year ended June 30, 2021. 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 FY23 Carson City Budget.

**Alternatives**

Do not approve and recalculate cost allocation plan.

**Attachments:**

[1\\_Cost Allocation Schedule 2023.pdf](#)

[Carson City\\_Full CAP\\_FY2021.pdf](#)

**Board Action Taken:**

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

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

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

Aye/Nay

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

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

**CARSON CITY, NV  
FULL COST ALLOCATION  
ACTUAL FY2021 (FOR FY2023 BUDGET)**

Central Service Departments	Cooperative Extension Fund (202)	Senior Citizens Fund (215)	Carson City Transit Fund (225)	Traffic/ Transportation Fund (240)*	Regional Transportation Fund (250)	Quality of Life Fund (254)	Street Maintenance Fund (256)	Commissary Fund (280)	Ambulance Fund (501)	Stormwater Fund (505)	Wastewater Fund (510)
Building Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Supervisors	868	2,781	6,298	46	3,161	3,673	18,652	1,195	17,401	1,623	21,429
Clerk	-	-	-	-	25,705	51,410	-	-	-	2,142	2,142
Treasurer	-	-	2,385	16,277	2,063	-	-	-	-	99,241	100,136
District Attorney	-	-	-	-	4,405	2,803	-	-	801	3,203	6,007
City Manager	2,141	6,859	15,531	113	7,794	9,056	45,995	2,947	42,910	4,001	52,843
Purchasing	148	263	1,286	1	9,546	3,147	5,838	191	2,166	6,283	11,126
City Hall	-	-	-	-	-	-	-	-	-	-	-
Finance	1,718	3,238	11,793	38	7,468	6,115	25,041	2,136	20,845	(3,584)	22,848
Human Resources	952	533	533	1,768	1,779	2,314	5,234	533	9,609	620	9,574
Information Technology	868	5,782	5,782	-	15,041	17,646	46,938	3,664	86,081	1,911	63,608
Internal Auditor	201	643	1,455	10	730	849	4,310	276	4,021	375	4,951
Dispatch	-	-	-	-	-	-	-	-	182,413	-	-
Public Works	-	-	34,650	-	113,853	33,349	36,996	-	-	222,758	935,320
Geographic Information Systems	-	-	-	-	-	17,947	10,768	-	-	7,179	21,537
Facilities Maintenance	8,010	82,278	2,850	-	251	-	27,079	-	-	7,607	17,730
Proposed Costs (Per Consultant)	14,906	102,377	82,563	18,253	191,796	148,309	226,851	10,942	366,247	353,359	1,269,251
Remove Public Works - FY21	-	-	(34,650)	-	(113,853)	(33,349)	(36,996)	-	-	(222,758)	(935,320)
Totals without Public Works	14,906	102,377	47,913	18,253	77,943	114,960	189,855	10,942	366,247	130,601	333,931
Add 6% for FY22-23 Merits	15,800	108,520	50,788	19,348	82,620	121,858	201,246	11,599	388,222	138,437	353,967
<b>FY23 Adjustments:</b>											
Reduce to 2CFR Plan - Attached**	-	(10,885)	-	-	-	(68,939)	-	-	-	-	-
Add PW Allocation FY23	-	-	-	-	129,671	44,375	50,792	-	-	304,890	1,320,491
Add funding for Fire Training	-	-	-	-	-	-	14,000	-	-	14,000	14,000
True up from FY21 Estimate (Below)	-	-	13,431	-	(74,395)	(6,211)	(12,655)	-	-	(43,364)	(138,875)
Total to Allocate	\$ 15,800	\$ 97,634	\$ 64,219	\$ 19,348	\$ 137,896	\$ 91,082	\$ 253,383	\$ 11,599	\$ 388,222	\$ 413,963	\$ 1,549,583
Amount Budgeted in FY22	\$ 17,155	\$ 101,905	\$ 56,515	\$ -	\$ 185,076	\$ 134,638	\$ 364,750	\$ 9,874	\$ 377,963	\$ 407,520	\$ 1,342,029
<b>Amount Budgeted in FY23</b>	<b>\$ 15,800</b>	<b>\$ 97,634</b>	<b>\$ 64,219</b>	<b>\$ -</b>	<b>\$ 137,896</b>	<b>\$ 91,082</b>	<b>\$ 253,383</b>	<b>\$ 11,599</b>	<b>\$ 388,222</b>	<b>\$ 413,963</b>	<b>\$ 1,549,583</b>
Monthly Amount	\$ 1,317	\$ 8,136	\$ 5,352	\$ -	\$ 11,491	\$ 7,590	\$ 21,115	\$ 967	\$ 32,352	\$ 34,497	\$ 129,132
<b>TRUE UP:</b>											
PW via Consultant FY21 (Above)	\$ -	\$ -	\$ 34,650	\$ -	\$ 113,853	\$ 33,349	\$ 36,996	\$ -	\$ -	\$ 222,758	\$ 935,320
FY21 Estimated Allocation	-	-	21,219	-	188,248	39,560	49,651	-	-	266,122	1,074,195
True-Up Adjustment	\$ -	\$ -	\$ 13,431	\$ -	\$ (74,395)	\$ (6,211)	\$ (12,655)	\$ -	\$ -	\$ (43,364)	\$ (138,875)

\*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.

**CARSON CITY, NV  
FULL COST ALLOCATION  
ACTUAL FY2021 (FOR FY2023 BUD**

Central Service Departments	Building		Cemetery Fund (530)*	Fleet		Group Medical		Workers Compensation		Redevelopment		Totals
	Water Fund (520)	Permits Fund (525)		Management Fund (560)	Insurance Fund (570)	Insurance Fund (580)	Insurance Fund (590)	Redevelopment Fund (602)	Revolving Fund (603)			
Building Charge	\$ -	\$ 7,473	\$ -	\$ -	\$ 613	\$ 1,722	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,808
Board of Supervisors	34,540	5,058	227	6,291	9,641	6,837	8,679	1,291	928			150,619
Clerk	2,142	-	-	-	-	-	-	-	62,120			145,661
Treasurer	101,507	27,409	1,370	-	-	-	-	-	-			350,388
District Attorney	3,203	6,007	-	-	-	5,206	7,209	3,203	-			42,047
City Manager	85,175	12,474	557	15,513	23,776	16,859	21,403	3,184	2,288			371,419
Purchasing	20,109	795	24	995	1,721	1,170	2,093	388	13,337			80,627
City Hall	-	-	-	-	333	2,718	-	-	-			3,051
Finance	41,060	8,146	420	8,129	4,440	32,175	31,443	1,907	1,758			227,134
Human Resources	14,885	533	178	4,812	(33,185)	35,826	-	533	-			57,031
Information Technology	53,780	3,664	868	26,985	9,257	5,782	-	5,782	-			353,439
Internal Auditor	7,981	1,169	52	1,454	2,228	1,579	2,005	298	214			34,801
Dispatch	-	-	-	-	-	-	-	-	-			182,413
Public Works	495,798	335,048	-	92,230	-	-	-	-	-			2,300,002
Geographic Information Systems	21,537	-	-	-	-	-	-	-	-			78,968
Facilities Maintenance	19,257	12,148	3,749	29,575	762	2,143	-	-	-			213,439
Proposed Costs (Per Consultant)	<u>900,974</u>	<u>419,924</u>	<u>7,445</u>	<u>185,984</u>	<u>19,586</u>	<u>112,017</u>	<u>72,832</u>	<u>16,586</u>	<u>80,645</u>			<u>4,600,847</u>
Remove Public Works - FY21	(495,798)	(335,048)	-	(92,230)	-	-	-	-	-			(2,300,002)
Totals without Public Works	405,176	84,876	7,445	93,754	19,586	112,017	72,832	16,586	80,645			2,300,845
Add 6% for FY22-23 Merits	429,487	89,969	7,892	99,379	20,761	118,738	77,202	17,581	85,484			2,438,896
FY23 Adjustments:												
Reduce to 2CFR Plan - Attached**	-	-	-	-	-	-	-	-	-			(79,824)
Add PW Allocation FY23	677,492	195,199	-	114,975	-	-	-	-	-			2,837,885
Add funding for Fire Training	28,000	-	-	-	-	-	-	-	-			70,000
True up from FY21 Estimate (Below)	(49,133)	193,812	-	13,859	-	-	-	-	-			(103,531)
Total to Allocate	<u>\$ 1,085,846</u>	<u>\$ 478,980</u>	<u>\$ 7,892</u>	<u>\$ 228,213</u>	<u>\$ 20,761</u>	<u>\$ 118,738</u>	<u>\$ 77,202</u>	<u>\$ 17,581</u>	<u>\$ 85,484</u>			<u>\$ 5,163,425</u>
Amount Budgeted in FY22	\$ 1,024,321	\$ 324,366	\$ -	\$ 204,270	\$ 95,635	\$ 46,918	\$ 37,016	\$ 62,175	\$ -			4,792,128
<b>Amount Budgeted in FY23</b>	<b>\$ 1,085,846</b>	<b>\$ 478,980</b>	<b>\$ -</b>	<b>\$ 228,213</b>	<b>\$ 20,761</b>	<b>\$ 118,738</b>	<b>\$ 77,202</b>	<b>\$ 103,065</b>	<b>\$ -</b>			5,136,185
Monthly Amount	\$ 90,487	\$ 39,915	\$ -	\$ 19,018	\$ 1,730	\$ 9,895	\$ 6,433	\$ 8,589	\$ -			428,015
<b>TRUE UP:</b>												
PW via Consultant FY21 (Above)	\$ 495,798	\$ 335,048	\$ -	\$ 92,230	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 2,300,002
FY21 Estimated Allocation	544,931	141,236	-	78,371	-	-	-	-	-			2,403,533
True-Up Adjustment	<u>\$ (49,133)</u>	<u>\$ 193,812</u>	<u>\$ -</u>	<u>\$ 13,859</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			<u>\$ (103,531)</u>

**CARSON CITY, NV  
2CFR COST PLAN ADJUSTMENTS  
FY2021 FOR FY2023 BUDGET**

	<b>QUALITY OF LIFE ADJUSTMENT</b>		<b>SENIOR CENTER</b>	
	<b>Full Cost Plan</b>	<b>2CFR Cost Plan</b>	<b>Full Cost Plan</b>	<b>2CFR Cost Plan</b>
Building Charge	\$ -	\$ -	\$ -	\$ -
Board of Supervisors	3,673	-	2,781	-
Clerk	51,410	-	-	-
Treasurer	-	-	-	-
District Attorney	2,803	2,601	-	-
City Manager	9,056	8,256	6,859	6,253
Purchasing	3,147	3,097	263	259
City Hall				
Finance	6,115	6,063	3,238	3,210
Human Resources	2,314	2,283	533	527
Information Technology	17,646	17,530	5,782	5,745
Internal Auditor	849	780	643	590
Dispatch				
Public Works	33,349	33,087		
Geographic Information Systems	17,947	17,831		
Facilities Maintenance	-	-	82,278	81,777
Subtotal	<u>148,309</u>	<u>91,528</u>	<u>102,377</u>	<u>98,361</u>
Take out City Manager per BOS	-	(8,256)	-	(6,253)
Adjusted total	<u>148,309</u>	<u>83,272</u>	<u>102,377</u>	<u>92,108</u>
Add 6% for FY22-23	<u>\$ 157,208</u>	<u>\$ 88,268</u>	<u>\$ 108,520</u>	<u>\$ 97,634</u>
Adjustment		<u>\$ 68,939</u>		<u>\$ 10,885</u>

CARSON CITY, NEVADA  
FULL COST ALLOCATION PLAN

Fiscal Year 2021  
Prepared January 11, 2022

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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, 2021. Statistics used to allocate costs were taken from FY 2021 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.

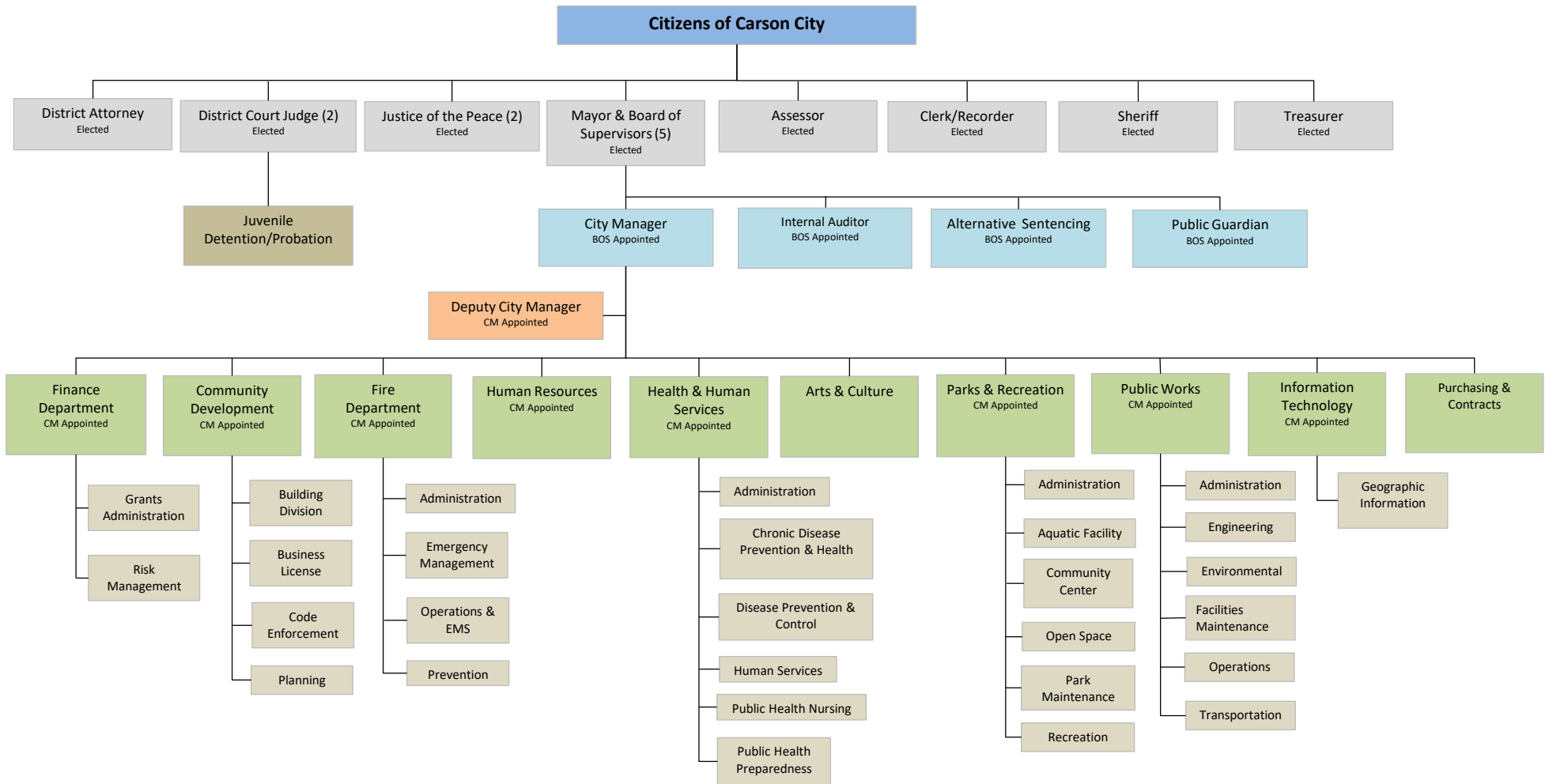


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Carson City, Nevada - Full Cost Allocation

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>Planning</u>	<u>Business License</u>
Building Charge		\$530	\$3,154	\$5,274				\$9,963	\$4,983
Equipment Charge									
Board of Supervisors Clerk	\$1,801	\$1,263		\$4,101	\$7,515	\$3,443	\$134	\$3,566	\$287
Recorder								\$25,705	
Public Safety Complex			\$1,053						
Treasurer				\$10,963				\$1,370	
District Attorney		\$158,173		\$14,015				\$80,488	
City Manager	\$4,442	\$3,114		\$10,112	\$18,532	\$8,490	\$330	\$8,795	\$710
Purchasing	\$250	\$225		\$637	\$4,260	\$597	\$23	\$639	\$48
City Hall		\$3,257		\$8,210					
Finance	\$3,225	\$2,142		\$5,021	\$15,759	\$7,218	\$279	\$5,185	\$400
Human Resources	\$1,423	\$2,719		\$1,712				\$14,697	\$4,720
Information Technology	\$17,077	\$13,980		\$148,865				\$30,459	\$1,928
Internal Auditor	\$416	\$292		\$948	\$1,737	\$795	\$31	\$824	\$67
Dispatch									
Public Works									
Geographic Information Systems				\$43,074					
Facilities Maintenance	\$522	\$659	\$1,071	\$3,618				\$13,506	\$2,782
Subtotal	<u>\$29,156</u>	<u>\$186,354</u>	<u>\$5,278</u>	<u>\$256,550</u>	<u>\$47,803</u>	<u>\$20,543</u>	<u>\$797</u>	<u>\$195,197</u>	<u>\$15,925</u>
Proposed Costs	\$29,156	\$186,354	\$5,278	\$256,550	\$47,803	\$20,543	\$797	\$195,197	\$15,925



Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Chartered Admin</u>	<u>Sheriff Administration</u>	<u>Investigations</u>	<u>Sheriff Patrol</u>	<u>Sheriff General Services</u>	<u>Detention Facility</u>	<u>Trinet Grant</u>	<u>Fire Administration</u>	<u>Fire Operations</u>
Building Charge						\$52,471			
Equipment Charge									
Board of Supervisors Clerk	\$4,740	\$5,735	\$12,972	\$33,133	\$2,914	\$24,415	\$579	\$1,532	\$35,923
Recorder									
Public Safety Complex		\$2,402				\$30,053			
Treasurer		\$4,112						\$19,187	
District Attorney		\$56,862						\$30,834	
City Manager	\$11,690	\$14,144	\$31,990	\$81,703	\$7,186	\$60,206	\$1,428	\$3,777	\$88,585
Purchasing	\$263	\$900	\$1,145	\$2,655	\$592	\$2,467	\$11	\$168	\$2,391
City Hall									
Finance	\$5,880	\$9,624	\$15,979	\$38,464	\$4,655	\$30,271	\$628	\$2,064	\$40,802
Human Resources	\$2,669	\$1,601	\$3,559	\$46,134	\$2,847	\$8,363		\$712	\$38,644
Information Technology	\$19,383	\$17,505	\$38,550	\$104,085	\$26,603	\$90,593		\$25,659	\$90,593
Internal Auditor	\$1,096	\$1,325	\$2,997	\$7,656	\$673	\$5,641	\$134	\$354	\$8,300
Dispatch				\$1,792,277					\$17,164
Public Works									
Geographic Information Systems									
Facilities Maintenance		\$64,561			\$7,301	\$119,673		\$73,599	
Subtotal	<u>\$45,721</u>	<u>\$178,771</u>	<u>\$107,192</u>	<u>\$2,106,107</u>	<u>\$52,771</u>	<u>\$424,153</u>	<u>\$2,780</u>	<u>\$157,886</u>	<u>\$322,402</u>
Proposed Costs	\$45,721	\$178,771	\$107,192	\$2,106,107	\$52,771	\$424,153	\$2,780	\$157,886	\$322,402

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Fire Prevention</u>	<u>Fire Training</u>	<u>Emergency Mgmt</u>	<u>Wildland Fire Mgmt</u>	<u>Juvenile Probation</u>	<u>Juvenile Detention</u>	<u>Alternative Sentencing</u>	<u>Landfill Admin</u>	<u>Juvenile Court</u>
Building Charge									
Equipment Charge									
Board of Supervisors	\$2,445	\$1,565	\$1,516	\$730	\$8,306	\$7,787	\$6,364	\$9,497	\$3,424
Clerk									
Recorder									
Public Safety Complex									
Treasurer					\$1,370		\$8,222	\$26,459	\$1,370
District Attorney							\$8,809		\$218,639
City Manager	\$6,030	\$3,861	\$3,737	\$1,800	\$20,482	\$19,203	\$15,694	\$23,421	\$8,442
Purchasing	\$207	\$157	\$11	\$278	\$903	\$1,079	\$536	\$1,570	\$338
City Hall									
Finance	\$3,358	\$2,134	\$1,526	\$1,810	\$10,435	\$10,072	\$9,416	\$15,792	\$4,309
Human Resources	\$1,601	\$356		\$712	\$3,559	\$4,933	\$8,929	\$14,034	\$1,068
Information Technology	\$12,052	\$3,856		\$3,473	\$36,389	\$45,201	\$36,644	\$34,696	\$11,566
Internal Auditor	\$565	\$362	\$350	\$169	\$1,919	\$1,799	\$1,470	\$2,195	\$791
Dispatch									
Public Works								\$118,543	
Geographic Information Systems									
Facilities Maintenance		\$5,424			\$8,448	\$11,431		\$1,135	\$41,722
Subtotal	<u>\$26,258</u>	<u>\$17,715</u>	<u>\$7,140</u>	<u>\$8,972</u>	<u>\$91,811</u>	<u>\$101,505</u>	<u>\$96,084</u>	<u>\$247,342</u>	<u>\$291,669</u>
Proposed Costs	\$26,258	\$17,715	\$7,140	\$8,972	\$91,811	\$101,505	\$96,084	\$247,342	\$291,669

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Juv Court Fees/Assess</u>	<u>Dis/Justice Court</u>	<u>DC/JC Fee &amp; Assess</u>	<u>Parks Administration</u>	<u>Park Maintenance</u>	<u>Grants, Gifts, Donations</u>	<u>Youth Sports Assoc</u>	<u>MAC</u>	<u>Swimming Pool</u>
Building Charge		\$285,859							
Equipment Charge									
Board of Supervisors Clerk	\$56	\$19,396	\$1,407	\$2,373	\$6,589	\$76	\$342	\$494	\$3,061
Recorder		\$64,653							
Public Safety Complex Treasurer		\$107,141		\$1,031					
District Attorney		\$27,409		\$87,296					
City Manager	\$138	\$47,829	\$3,469	\$5,853	\$16,247	\$186	\$843	\$1,217	\$7,551
Purchasing	\$9	\$3,193	\$679	\$277	\$1,296	\$21	\$33	\$40	\$293
City Hall									
Finance	\$119	\$25,899	\$2,948	\$2,986	\$10,174	\$155	\$548	\$1,718	\$14,426
Human Resources		\$21,748	\$5,746	\$3,014	\$16,095			\$1,957	\$22,478
Information Technology		\$88,284		\$12,633	\$43,083			\$9,553	\$104,786
Internal Auditor	\$13	\$4,482	\$325	\$548	\$1,523	\$17	\$79	\$114	\$708
Dispatch									
Public Works									
Geographic Information Systems									
Facilities Maintenance		\$97,128		\$87,246	\$391			\$8,377	\$28,107
Subtotal	<u>\$335</u>	<u>\$793,021</u>	<u>\$14,574</u>	<u>\$203,257</u>	<u>\$95,398</u>	<u>\$455</u>	<u>\$1,845</u>	<u>\$23,470</u>	<u>\$181,410</u>
Proposed Costs	\$335	\$793,021	\$14,574	\$203,257	\$95,398	\$455	\$1,845	\$23,470	\$181,410

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Community Center</u>	<u>Recreation</u>	<u>Rifle Range</u>	<u>Sports</u>	<u>Library</u>	<u>Sexual Ass Res Team</u>	<u>Welfare</u>	<u>Health Admin</u>	<u>Medical</u>
Building Charge									
Equipment Charge									
Board of Supervisors	\$1,207	\$1,903	\$398	\$1,215	\$8,183	\$70	\$2,576	\$2,529	\$543
Clerk					\$23,563			\$25,705	
Recorder									
Public Safety Complex									
Treasurer					\$1,370			\$27,409	
District Attorney					\$11,613			\$57,262	
City Manager	\$2,976	\$4,694	\$969	\$2,996	\$20,180	\$173	\$6,351	\$6,236	\$1,341
Purchasing	\$163	\$141	\$103	\$96	\$1,044	\$1	\$312	\$1,260	
City Hall									
Finance	\$2,897	\$9,748	\$1,171	\$6,139	\$12,944	\$698	\$4,315	\$5,525	\$520
Human Resources	\$2,491	\$47,892	\$1,423	\$9,253	\$11,765	\$1,246	\$178	\$32,213	
Information Technology	\$14,277	\$75,938	\$9,067	\$46,218	\$49,268	\$6,080	\$1,927	\$63,162	
Internal Auditor	\$279	\$439	\$88	\$281	\$1,891	\$16	\$595	\$584	\$126
Dispatch									
Public Works									
Geographic Information Systems								\$10,768	
Facilities Maintenance	\$123,111	\$2,848			\$13,972			\$111,622	
Subtotal	\$147,401	\$143,603	\$13,219	\$66,198	\$155,793	\$8,284	\$16,254	\$344,275	\$2,530
Proposed Costs	\$147,401	\$143,603	\$13,219	\$66,198	\$155,793	\$8,284	\$16,254	\$344,275	\$2,530

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Environmental Health</u>	<u>DC Enviro Health</u>	<u>Animal Services</u>	<u>201 Airport Fund</u>	<u>202 Coop Ext Fund</u>	<u>208 Supp Indigent Fund</u>	<u>210 Cap Projects Fund</u>	<u>215 Senior Citizens Fund</u>	<u>225 Carson City Transit Fund</u>
Building Charge									
Equipment Charge									
Board of Supervisors	\$1,827	\$1,079	\$3,308		\$868	\$6,356	\$2,142	\$2,781	\$6,298
Clerk				\$23,563					
Recorder									
Public Safety Complex									
Treasurer							\$1,031		\$2,385
District Attorney									
City Manager	\$4,505	\$2,660	\$8,158		\$2,141	\$15,673	\$5,281	\$6,859	\$15,531
Purchasing	\$268	\$98	\$573		\$148	\$1,334	\$25,757	\$263	\$1,286
City Hall									
Finance	\$2,320	\$1,282	\$6,937		\$1,718	\$11,543	\$4,952	\$3,238	\$11,793
Human Resources	\$1,068	\$356			\$952	\$712		\$533	\$533
Information Technology	\$11,566	\$3,856			\$868	\$4,532		\$5,782	\$5,782
Internal Auditor	\$422	\$249	\$764		\$201	\$1,468	\$495	\$643	\$1,455
Dispatch									
Public Works									\$34,650
Geographic Information Systems									
Facilities Maintenance			\$6,906		\$8,010			\$82,278	\$2,850
Subtotal	<u>\$21,976</u>	<u>\$9,580</u>	<u>\$26,646</u>	<u>\$23,563</u>	<u>\$14,906</u>	<u>\$41,618</u>	<u>\$39,658</u>	<u>\$102,377</u>	<u>\$82,563</u>
Proposed Costs	\$21,976	\$9,580	\$26,646	\$23,563	\$14,906	\$41,618	\$39,658	\$102,377	\$82,563

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>230 Library Gift Fund</u>	<u>235 Landscape Maint Fund</u>	<u>236 Admin Assess Fund</u>	<u>240 Traffic/Trans Fund</u>	<u>250 Regional Trans Fund</u>	<u>253 V&amp;T Infrastructure Fund</u>	<u>254 Quality of Life Fund</u>	<u>256 Street Maintenance</u>	<u>257 Infrastructure Tax</u>
Building Charge									
Equipment Charge									
Board of Supervisors	\$149	\$154	\$131	\$46	\$3,161		\$3,673	\$18,652	
Clerk					\$25,705		\$51,410		
Recorder									
Public Safety Complex									
Treasurer				\$16,277	\$2,063	\$1,031			
District Attorney					\$4,405		\$2,803		
City Manager	\$369	\$380	\$323	\$113	\$7,794		\$9,056	\$45,995	
Purchasing	\$23	\$203	\$22	\$1	\$9,546	\$3,923	\$3,147	\$5,838	\$6,336
City Hall									
Finance	\$533	\$292	\$333	\$38	\$7,468	\$896	\$6,115	\$25,041	\$896
Human Resources	\$533		\$178	\$1,768	\$1,779		\$2,314	\$5,234	
Information Technology	\$2,605		\$868		\$15,041		\$17,646	\$46,938	
Internal Auditor	\$35	\$36	\$30	\$10	\$730		\$849	\$4,310	
Dispatch									
Public Works					\$113,853		\$33,349	\$36,996	
Geographic Information Systems							\$17,947	\$10,768	
Facilities Maintenance					\$251			\$27,079	
Subtotal	<u>\$4,247</u>	<u>\$1,065</u>	<u>\$1,885</u>	<u>\$18,253</u>	<u>\$191,796</u>	<u>\$5,850</u>	<u>\$148,309</u>	<u>\$226,851</u>	<u>\$7,232</u>
Proposed Costs	\$4,247	\$1,065	\$1,885	\$18,253	\$191,796	\$5,850	\$148,309	\$226,851	\$7,232

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>275 Grant Fund</u>	<u>280 Commissary Fund</u>	<u>287 911 Surcharge</u>	<u>295 Arts &amp; Culture</u>	<u>410 Debt Svc-Carson City</u>	<u>501 Ambulance</u>	<u>505 Stormwater Drainage</u>	<u>510 Wastewater Fund</u>	<u>520 Water</u>
Building Charge									
Equipment Charge									
Board of Supervisors	\$26,094	\$1,195	\$2,636	\$71		\$17,401	\$1,623	\$21,429	\$34,540
Clerk					\$8,569		\$2,142	\$2,142	\$2,142
Recorder									
Public Safety Complex									
Treasurer			\$516				\$99,241	\$100,136	\$101,507
District Attorney						\$801	\$3,203	\$6,007	\$3,203
City Manager	\$64,345	\$2,947	\$6,500	\$176		\$42,910	\$4,001	\$52,843	\$85,175
Purchasing	\$920	\$191	\$1,319	\$57		\$2,166	\$6,283	\$11,126	\$20,109
City Hall									
Finance	\$28,717	\$2,136	\$5,890	\$223	\$896	\$20,845	(\$3,584)	\$22,848	\$41,060
Human Resources	\$17,973	\$533		\$178		\$9,609	\$620	\$9,574	\$14,885
Information Technology	\$109,954	\$3,664		\$1,927		\$86,081	\$1,911	\$63,608	\$53,780
Internal Auditor	\$6,029	\$276	\$609	\$16		\$4,021	\$375	\$4,951	\$7,981
Dispatch						\$182,413			
Public Works							\$222,758	\$935,320	\$495,798
Geographic Information Systems							\$7,179	\$21,537	\$21,537
Facilities Maintenance							\$7,607	\$17,730	\$19,257
Subtotal	<u>\$254,032</u>	<u>\$10,942</u>	<u>\$17,470</u>	<u>\$2,648</u>	<u>\$9,465</u>	<u>\$366,247</u>	<u>\$353,359</u>	<u>\$1,269,251</u>	<u>\$900,974</u>
Proposed Costs	\$254,032	\$10,942	\$17,470	\$2,648	\$9,465	\$366,247	\$353,359	\$1,269,251	\$900,974

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>525 Building Permits</u>	<u>530 Cemetery</u>	<u>560 Fleet Management</u>	<u>570 Group Medical Insurance</u>	<u>580 Workers Compensation</u> Ins	<u>590 Insurance Fund</u>	<u>602 Redevelopment</u>	<u>603 Redev Revolving</u>	<u>730 School Debt Service</u>
Building Charge	\$7,473			\$613	\$1,722				
Equipment Charge									
Board of Supervisors Clerk	\$5,058	\$227	\$6,291	\$9,641	\$6,837	\$8,679	\$1,291	\$928	\$62,120
Recorder									
Public Safety Complex									
Treasurer	\$27,409	\$1,370							\$5,931
District Attorney	\$6,007				\$5,206	\$7,209	\$3,203		
City Manager	\$12,474	\$557	\$15,513	\$23,776	\$16,859	\$21,403	\$3,184	\$2,288	
Purchasing	\$795	\$24	\$995	\$1,721	\$1,170	\$2,093	\$388	\$13,337	
City Hall				\$333	\$2,718				
Finance	\$8,146	\$420	\$8,129	\$4,440	\$32,175	\$31,443	\$1,907	\$1,758	
Human Resources	\$533	\$178	\$4,812	(\$33,185)	\$35,826		\$533		
Information Technology	\$3,664	\$868	\$26,985	\$9,257	\$5,782		\$5,782		
Internal Auditor	\$1,169	\$52	\$1,454	\$2,228	\$1,579	\$2,005	\$298	\$214	
Dispatch									
Public Works	\$335,048		\$92,230						
Geographic Information Systems									
Facilities Maintenance	\$12,148	\$3,749	\$29,575	\$762	\$2,143				
Subtotal	<u>\$419,924</u>	<u>\$7,445</u>	<u>\$185,984</u>	<u>\$19,586</u>	<u>\$112,017</u>	<u>\$72,832</u>	<u>\$16,586</u>	<u>\$80,645</u>	<u>\$5,931</u>
Proposed Costs	\$419,924	\$7,445	\$185,984	\$19,586	\$112,017	\$72,832	\$16,586	\$80,645	\$5,931



Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>740 Tourism Authority</u>	<u>760 Sub-Conservanc v District</u>	<u>All Other</u>	<u>Subtotal</u>	<u>Direct Billed</u>	<u>Unallocated</u>	<u>Total</u>
Building Charge				\$372,042			\$372,042
Equipment Charge							
Board of Supervisors				\$432,671			\$432,671
Clerk			\$77,115	\$329,881			\$329,881
Recorder			\$18,778	\$83,431		\$581,665	\$665,096
Public Safety Complex				\$140,649			\$140,649
Treasurer			\$50,205	\$539,374		\$224,788	\$764,162
District Attorney				\$766,038		\$2,035,574	\$2,801,612
City Manager				\$1,066,942			\$1,066,942
Purchasing	\$306	\$833	\$4,918	\$158,828			\$158,828
City Hall				\$14,518			\$14,518
Finance	\$802	\$1,781	\$6,453	\$651,258	\$155,480	\$58,838	\$865,576
Human Resources	\$3,811	\$3,559	\$1,351	\$429,241	\$175,563		\$604,804
Information Technology	\$15,230	\$37,491	\$1,737	\$1,876,638			\$1,876,638
Internal Auditor				\$99,968			\$99,968
Dispatch			\$58,559	\$2,050,413			\$2,050,413
Public Works				\$2,418,545		\$186,804	\$2,605,349
Geographic Information Systems			\$161,525	\$294,335			\$294,335
Facilities Maintenance			\$324,705	\$1,373,304			\$1,373,304
Subtotal	<u>\$20,149</u>	<u>\$43,664</u>	<u>\$705,346</u>	<u>\$13,098,076</u>	<u>\$331,043</u>	<u>\$3,087,669</u>	<u>\$16,516,788</u>
Proposed Costs	\$20,149	\$43,664	\$705,346	\$13,098,076	\$331,043	\$3,087,669	\$16,516,788

Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Building Charge		\$579,422	
Equipment Charge		\$98,933	
Board of Supervisors	\$224,320		
Clerk	\$369,651		
Recorder	\$429,755		
Public Safety Complex	\$194,151		
Treasurer	\$608,388		
District Attorney	\$2,941,319		
City Manager	\$902,608		
Purchasing	\$136,958		
City Hall	\$73,487		
Finance	\$700,500	\$155,483	
Human Resources	\$331,776	\$175,564	
Information Technology	\$2,511,438		
Internal Auditor	\$105,151		
Dispatch	\$1,870,104		
Public Works	\$2,413,116	(\$81,431)	
Geographic Information Systems	\$339,227		
Facilities Maintenance	\$1,436,868		
Elections			\$29,156
Pulbic Guardian			\$186,354
Collections			\$5,278
Assessor			\$256,550
Public Defender			\$47,803
Central Services			\$20,543
Northgate			\$797
Planning			\$195,197
Business License			\$15,925
Chartered Admin			\$45,721
Sheriff Administration			\$178,771
Investigations			\$107,192
Sheriff Patrol			\$2,106,107
Sheriff General Services			\$52,771
Detention Facility			\$424,153
Trinet Grant			\$2,780
Fire Administration			\$157,886
Fire Operations			\$322,402
Fire Prevention			\$26,258
Fire Training			\$17,715
Emergency Management			\$7,140
Wildland Fire Management			\$8,972
Juvenile Probation			\$91,811

**Summary of Allocated Costs**

<b>Departments</b>	<b><u>Total Expenditures</u></b>	<b><u>Cost Adjustments</u></b>	<b><u>Total Allocated</u></b>
Juvenile Detention			\$101,505
Alternative Sentencing			\$96,084
Landfill Administration			\$247,342
Juvenile Court			\$291,669
Juvenile Court Fees/Assessments			\$335
District/Justice Court			\$793,021
DC/JC Fees & Assessment			\$14,574
Parks Administration			\$203,257
Park Maintenance			\$95,398
Grants, Gifts, Donations			\$455
Youth Sports Assoc			\$1,845
Multi Purp Athletic Ctr			\$23,470
Swimming Pool			\$181,410
Community Center			\$147,401
Recreation			\$143,603
Rifle Range			\$13,219
Sports			\$66,198
Library			\$155,793
Sexual Assalt Response Team			\$8,284
Welfare			\$16,254
Health Admin			\$344,275
Medical			\$2,530
Environmental Health			\$21,976
DC Environmental Health			\$9,580
Animal Services			\$26,646
201Airport Fund			\$23,563
202 Cooperative Extension Fund			\$14,906
208 Supplemental Indigent Fund			\$41,618
210 Capital Projects Fund			\$39,658
215 Senior Citizens Fund			\$102,377
225 Carson City Transit Fund			\$82,563
230 Library Gift Fund			\$4,247
235 Landscape Maintenance Fund			\$1,065
236 Administrative Assessment Fund			\$1,885
240 Traffic/Transportation Fund			\$18,253
250 Regional Transportation Fund			\$191,796
253 V&T Infrastructure Fund			\$5,850
254 Quality of Life Fund			\$148,309
256 Street Maintenance Fund			\$226,851
257 Infrastructure Tax			\$7,232
275 Grant Fund			\$254,032
280 Commissary Fund			\$10,942
287 911 Surcharge			\$17,470

Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
295 Arts & Culture Fund			\$2,648
410 Debt Svc-Carson City			\$9,465
501 Ambulance			\$366,247
505 Stormwater Drainage			\$353,359
510 Wastewater Fund			\$1,269,251
520 Water			\$900,974
525 Building Permits			\$419,924
530 Cemetery			\$7,445
550 CC Sanitary Landfill			
560 Fleet Management			\$185,984
570 Group Medical Insurance			\$19,586
580 Workers Compensation Ins			\$112,017
590 Insurance Fund			\$72,832
602 Redevelopment			\$16,586
603 Redevelopment Revolving			\$80,645
730 School Debt Service			\$5,931
740 Tourism Authority			\$20,149
760 Sub-Conservancy District			\$43,664
All Other			\$705,346
Unallocated			\$3,087,669
Direct Billed			\$331,043
Total	<u>\$15,588,817</u>	<u>\$927,971</u>	<u>\$16,516,788</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	7.012	8.005	9.005
Building Charge	(\$579,422)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Charge	\$0	(\$98,933)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board of Supervisors	\$2,618	\$0	(\$505,186)	\$129,576	\$7,508	\$0	\$0	\$111,165	\$2,193
Clerk	\$0	\$0	\$1,745	(\$468,026)	\$20,298	\$0	\$14,482	\$0	\$3,613
Recorder	\$76,473	\$9,220	\$2,028	\$0	(\$692,902)	\$26,389	\$12,413	\$46,920	\$4,201
Public Safety Complex	\$0	\$0	\$917	\$0	\$0	(\$199,161)	\$0	\$0	\$1,898
Treasurer	\$7,029	\$819	\$2,872	\$0	\$0	\$0	(\$792,072)	\$5,414	\$5,947
District Attorney	\$69,067	\$235	\$13,882	\$0	\$0	\$32,123	\$0	(\$3,335,918)	\$28,749
City Manager	\$12,247	\$1,888	\$4,260	\$0	\$0	\$0	\$0	\$134,147	(\$1,228,984)
Purchasing	\$0	\$0	\$646	\$0	\$0	\$0	\$0	\$26,829	\$1,594
City Hall	\$0	\$0	\$347	\$0	\$0	\$0	\$0	\$0	\$855
Finance	\$5,782	\$741	\$3,306	\$0	\$0	\$0	\$0	\$50,456	\$8,153
Human Resources	\$11,399	\$0	\$1,565	\$0	\$0	\$0	\$1,015	\$77,285	\$3,862
Information Technology	\$7,571	\$46,333	\$11,854	\$0	\$0	\$0	\$0	\$10,812	\$29,231
Internal Auditor	\$0	\$0	\$496	\$8,569	\$0	\$0	\$0	\$0	\$1,224
Dispatch	\$12,702	\$14,982	\$8,826	\$0	\$0	\$0	\$0	\$0	\$21,766
Public Works	\$2,492	\$2,644	\$11,389	\$0	\$0	\$0	\$0	\$71,278	\$28,085
Geographic Information Systems	\$0	\$3,579	\$1,601	\$0	\$0	\$0	\$0	\$0	\$3,948
Facilities Maintenance	\$0	\$18,492	\$6,781	\$0	\$0	\$0	\$0	\$0	\$16,723
Elections	\$0	\$0	\$1,801	\$0	\$0	\$0	\$0	\$0	\$4,442
Pulbic Guardian	\$530	\$0	\$1,263	\$0	\$0	\$0	\$0	\$158,173	\$3,114
Collections	\$3,154	\$0	\$0	\$0	\$0	\$1,053	\$0	\$0	\$0
Assessor	\$5,274	\$0	\$4,101	\$0	\$0	\$0	\$10,963	\$14,015	\$10,112
Public Defender	\$0	\$0	\$7,515	\$0	\$0	\$0	\$0	\$0	\$18,532
Central Services	\$0	\$0	\$3,443	\$0	\$0	\$0	\$0	\$0	\$8,490
Northgate	\$0	\$0	\$134	\$0	\$0	\$0	\$0	\$0	\$330
Planning	\$9,963	\$0	\$3,566	\$25,705	\$0	\$0	\$1,370	\$80,488	\$8,795
Business License	\$4,983	\$0	\$287	\$0	\$0	\$0	\$0	\$0	\$710
Chartered Admin	\$0	\$0	\$4,740	\$0	\$0	\$0	\$0	\$0	\$11,690
Sheriff Administration	\$0	\$0	\$5,735	\$0	\$0	\$2,402	\$4,112	\$56,862	\$14,144
Investigations	\$0	\$0	\$12,972	\$0	\$0	\$0	\$0	\$0	\$31,990
Sheriff Patrol	\$0	\$0	\$33,133	\$0	\$0	\$0	\$0	\$0	\$81,703
Sheriff General Services	\$0	\$0	\$2,914	\$0	\$0	\$0	\$0	\$0	\$7,186
Detention Facility	\$52,471	\$0	\$24,415	\$0	\$0	\$30,053	\$0	\$0	\$60,206
Trinet Grant	\$0	\$0	\$579	\$0	\$0	\$0	\$0	\$0	\$1,428
Fire Administration	\$0	\$0	\$1,532	\$0	\$0	\$0	\$19,187	\$30,834	\$3,777
Fire Operations	\$0	\$0	\$35,923	\$0	\$0	\$0	\$0	\$0	\$88,585
Fire Prevention	\$0	\$0	\$2,445	\$0	\$0	\$0	\$0	\$0	\$6,030
Fire Training	\$0	\$0	\$1,565	\$0	\$0	\$0	\$0	\$0	\$3,861
Emergency Management	\$0	\$0	\$1,516	\$0	\$0	\$0	\$0	\$0	\$3,737

Detail of Allocated Costs

Departments	<u>Purchasing</u>	<u>City Hall</u>	<u>Finance</u>	<u>Human Resources</u>	<u>Information Technology</u>	<u>Internal Auditor</u>	<u>Dispatch</u>	<u>Public Works</u>	<u>Geographic Information Systems</u>
Schedule:	10.007	11.006	12.013	13.008	14.008	15.005	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	\$344	\$6,041	\$1,716	\$1,222	\$15,071	\$238	\$0	\$0	\$0
Clerk	\$305	\$0	\$2,449	\$3,455	\$33,804	\$392	\$0	\$0	\$17,832
Recorder	\$279	\$0	\$2,720	\$5,572	\$31,921	\$456	\$0	\$0	\$17,833
Public Safety Complex	\$152	\$0	\$1,837	\$0	\$0	\$206	\$0	\$0	\$0
Treasurer	\$350	\$7,799	\$3,863	\$2,426	\$137,999	\$645	\$0	\$0	\$0
District Attorney	\$1,489	\$0	\$16,733	\$19,374	\$185,739	\$3,118	\$0	\$0	\$0
City Manager	\$417	\$11,148	\$5,213	\$1,375	\$139,879	\$957	\$0	\$0	\$0
Purchasing	(\$170,066)	\$0	\$855	\$306	\$2,733	\$145	\$0	\$0	\$0
City Hall	\$60	(\$75,523)	\$696	\$0	\$0	\$78	\$0	\$0	\$0
Finance	\$545	\$9,675	(\$967,309)	\$3,620	\$21,298	\$742	\$0	\$0	\$0
Human Resources	\$150	\$7,976	\$1,978	(\$695,094)	\$68,354	\$352	\$0	\$0	\$0
Information Technology	\$2,268	\$18,366	\$21,325	\$13,867	(\$2,713,436)	\$2,662	\$0	\$0	\$28,532
Internal Auditor	\$86	\$0	\$1,041	\$0	\$0	(\$116,567)	\$0	\$0	\$0
Dispatch	\$1,530	\$0	\$12,132	\$6,228	\$65,345	\$2,039	(\$2,050,413)	\$0	\$0
Public Works	\$1,677	\$0	\$15,467	\$19,078	\$83,862	\$2,632	\$0	(\$2,605,349)	\$0
Geographic Information Systems	\$337	\$0	\$3,155	\$533	\$5,782	\$370	\$0	\$0	(\$358,532)
Facilities Maintenance	\$1,249	\$0	\$10,553	\$13,234	\$45,011	\$1,567	\$0	\$0	\$0
Elections	\$250	\$0	\$3,225	\$1,423	\$17,077	\$416	\$0	\$0	\$0
Pulbic Guardian	\$225	\$3,257	\$2,142	\$2,719	\$13,980	\$292	\$0	\$0	\$0
Collections	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assessor	\$637	\$8,210	\$5,021	\$1,712	\$148,865	\$948	\$0	\$0	\$43,074
Public Defender	\$4,260	\$0	\$15,759	\$0	\$0	\$1,737	\$0	\$0	\$0
Central Services	\$597	\$0	\$7,218	\$0	\$0	\$795	\$0	\$0	\$0
Northgate	\$23	\$0	\$279	\$0	\$0	\$31	\$0	\$0	\$0
Planning	\$639	\$0	\$5,185	\$14,697	\$30,459	\$824	\$0	\$0	\$0
Business License	\$48	\$0	\$400	\$4,720	\$1,928	\$67	\$0	\$0	\$0
Chartered Admin	\$263	\$0	\$5,880	\$2,669	\$19,383	\$1,096	\$0	\$0	\$0
Sheriff Administration	\$900	\$0	\$9,624	\$1,601	\$17,505	\$1,325	\$0	\$0	\$0
Investigations	\$1,145	\$0	\$15,979	\$3,559	\$38,550	\$2,997	\$0	\$0	\$0
Sheriff Patrol	\$2,655	\$0	\$38,464	\$46,134	\$104,085	\$7,656	\$1,792,277	\$0	\$0
Sheriff General Services	\$592	\$0	\$4,655	\$2,847	\$26,603	\$673	\$0	\$0	\$0
Detention Facility	\$2,467	\$0	\$30,271	\$8,363	\$90,593	\$5,641	\$0	\$0	\$0
Trinet Grant	\$11	\$0	\$628	\$0	\$0	\$134	\$0	\$0	\$0
Fire Administration	\$168	\$0	\$2,064	\$712	\$25,659	\$354	\$0	\$0	\$0
Fire Operations	\$2,391	\$0	\$40,802	\$38,644	\$90,593	\$8,300	\$17,164	\$0	\$0
Fire Prevention	\$207	\$0	\$3,358	\$1,601	\$12,052	\$565	\$0	\$0	\$0
Fire Training	\$157	\$0	\$2,134	\$356	\$3,856	\$362	\$0	\$0	\$0
Emergency Management	\$11	\$0	\$1,526	\$0	\$0	\$350	\$0	\$0	\$0

Detail of Allocated Costs

Departments	<u>Facilities Maintenance</u>	<u>Total Plan Allocated</u>
Schedule:	19,009	
Building Charge	\$0	\$0
Equipment Charge	\$0	\$0
Board of Supervisors	\$3,174	\$0
Clerk	\$0	\$0
Recorder	\$26,722	\$0
Public Safety Complex	\$0	\$0
Treasurer	\$8,521	\$0
District Attorney	\$24,090	\$0
City Manager	\$14,845	\$0
Purchasing	\$0	\$0
City Hall	\$0	\$0
Finance	\$7,008	\$0
Human Resources	\$13,818	\$0
Information Technology	\$9,177	\$0
Internal Auditor	\$0	\$0
Dispatch	\$34,759	\$0
Public Works	\$35,060	\$0
Geographic Information Systems	\$0	\$0
Facilities Maintenance	(\$1,550,478)	\$0
Elections	\$522	\$29,156
Public Guardian	\$659	\$186,354
Collections	\$1,071	\$5,278
Assessor	\$3,618	\$256,550
Public Defender	\$0	\$47,803
Central Services	\$0	\$20,543
Northgate	\$0	\$797
Planning	\$13,506	\$195,197
Business License	\$2,782	\$15,925
Chartered Admin	\$0	\$45,721
Sheriff Administration	\$64,561	\$178,771
Investigations	\$0	\$107,192
Sheriff Patrol	\$0	\$2,106,107
Sheriff General Services	\$7,301	\$52,771
Detention Facility	\$119,673	\$424,153
Trinet Grant	\$0	\$2,780
Fire Administration	\$73,599	\$157,886
Fire Operations	\$0	\$322,402
Fire Prevention	\$0	\$26,258
Fire Training	\$5,424	\$17,715
Emergency Management	\$0	\$7,140

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>
Wildland Fire Management	\$0	\$0	\$730	\$0	\$0	\$0	\$0	\$0	\$1,800
Juvenile Probation	\$0	\$0	\$8,306	\$0	\$0	\$0	\$1,370	\$0	\$20,482
Juvenile Detention	\$0	\$0	\$7,787	\$0	\$0	\$0	\$0	\$0	\$19,203
Alternative Sentencing	\$0	\$0	\$6,364	\$0	\$0	\$0	\$8,222	\$8,809	\$15,694
Landfill Administration	\$0	\$0	\$9,497	\$0	\$0	\$0	\$26,459	\$0	\$23,421
Juvenile Court	\$0	\$0	\$3,424	\$0	\$0	\$0	\$1,370	\$218,639	\$8,442
Juvenile Court Fees/Assessments	\$0	\$0	\$56	\$0	\$0	\$0	\$0	\$0	\$138
District/Justice Court	\$285,859	\$0	\$19,396	\$0	\$64,653	\$107,141	\$27,409	\$0	\$47,829
DC/JC Fees & Assessment	\$0	\$0	\$1,407	\$0	\$0	\$0	\$0	\$0	\$3,469
Parks Administration	\$0	\$0	\$2,373	\$0	\$0	\$0	\$1,031	\$87,296	\$5,853
Park Maintenance	\$0	\$0	\$6,589	\$0	\$0	\$0	\$0	\$0	\$16,247
Grants, Gifts, Donations	\$0	\$0	\$76	\$0	\$0	\$0	\$0	\$0	\$186
Youth Sports Assoc	\$0	\$0	\$342	\$0	\$0	\$0	\$0	\$0	\$843
Multi Purp Athletic Ctr	\$0	\$0	\$494	\$0	\$0	\$0	\$0	\$0	\$1,217
Swimming Pool	\$0	\$0	\$3,061	\$0	\$0	\$0	\$0	\$0	\$7,551
Community Center	\$0	\$0	\$1,207	\$0	\$0	\$0	\$0	\$0	\$2,976
Recreation	\$0	\$0	\$1,903	\$0	\$0	\$0	\$0	\$0	\$4,694
Rifle Range	\$0	\$0	\$398	\$0	\$0	\$0	\$0	\$0	\$969
Sports	\$0	\$0	\$1,215	\$0	\$0	\$0	\$0	\$0	\$2,996
Library	\$0	\$0	\$8,183	\$23,563	\$0	\$0	\$1,370	\$11,613	\$20,180
Sexual Assalt Response Team	\$0	\$0	\$70	\$0	\$0	\$0	\$0	\$0	\$173
Welfare	\$0	\$0	\$2,576	\$0	\$0	\$0	\$0	\$0	\$6,351
Health Admin	\$0	\$0	\$2,529	\$25,705	\$0	\$0	\$27,409	\$57,262	\$6,236
Medical	\$0	\$0	\$543	\$0	\$0	\$0	\$0	\$0	\$1,341
Environmental Health	\$0	\$0	\$1,827	\$0	\$0	\$0	\$0	\$0	\$4,505
DC Environmental Health	\$0	\$0	\$1,079	\$0	\$0	\$0	\$0	\$0	\$2,660
Animal Services	\$0	\$0	\$3,308	\$0	\$0	\$0	\$0	\$0	\$8,158
201Airport Fund	\$0	\$0	\$0	\$23,563	\$0	\$0	\$0	\$0	\$0
202 Cooperative Extension Fund	\$0	\$0	\$868	\$0	\$0	\$0	\$0	\$0	\$2,141
208 Supplemental Indigent Fund	\$0	\$0	\$6,356	\$0	\$0	\$0	\$0	\$0	\$15,673
210 Capital Projects Fund	\$0	\$0	\$2,142	\$0	\$0	\$0	\$1,031	\$0	\$5,281
215 Senior Citizens Fund	\$0	\$0	\$2,781	\$0	\$0	\$0	\$0	\$0	\$6,859
225 Carson City Transit Fund	\$0	\$0	\$6,298	\$0	\$0	\$0	\$2,385	\$0	\$15,531
230 Library Gift Fund	\$0	\$0	\$149	\$0	\$0	\$0	\$0	\$0	\$369
235 Landscape Maintenance Fund	\$0	\$0	\$154	\$0	\$0	\$0	\$0	\$0	\$380
236 Administrative Assessment Fund	\$0	\$0	\$131	\$0	\$0	\$0	\$0	\$0	\$323
240 Traffic/Transportation Fund	\$0	\$0	\$46	\$0	\$0	\$0	\$16,277	\$0	\$113
250 Regional Transportation Fund	\$0	\$0	\$3,161	\$25,705	\$0	\$0	\$2,063	\$4,405	\$7,794
253 V&T Infrastructure Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$1,031	\$0	\$0
254 Quality of Life Fund	\$0	\$0	\$3,673	\$51,410	\$0	\$0	\$0	\$2,803	\$9,056
256 Street Maintenance Fund	\$0	\$0	\$18,652	\$0	\$0	\$0	\$0	\$0	\$45,995
257 Infrastructure Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Detail of Allocated Costs

Departments	<u>Purchasing</u>	<u>City Hall</u>	<u>Finance</u>	<u>Human Resources</u>	<u>Information Technology</u>	<u>Internal Auditor</u>	<u>Dispatch</u>	<u>Public Works</u>	<u>Geographic Information Systems</u>
Wildland Fire Management	\$278	\$0	\$1,810	\$712	\$3,473	\$169	\$0	\$0	\$0
Juvenile Probation	\$903	\$0	\$10,435	\$3,559	\$36,389	\$1,919	\$0	\$0	\$0
Juvenile Detention	\$1,079	\$0	\$10,072	\$4,933	\$45,201	\$1,799	\$0	\$0	\$0
Alternative Sentencing	\$536	\$0	\$9,416	\$8,929	\$36,644	\$1,470	\$0	\$0	\$0
Landfill Administration	\$1,570	\$0	\$15,792	\$14,034	\$34,696	\$2,195	\$0	\$118,543	\$0
Juvenile Court	\$338	\$0	\$4,309	\$1,068	\$11,566	\$791	\$0	\$0	\$0
Juvenile Court Fees/Assessments	\$9	\$0	\$119	\$0	\$0	\$13	\$0	\$0	\$0
District/Justice Court	\$3,193	\$0	\$25,899	\$21,748	\$88,284	\$4,482	\$0	\$0	\$0
DC/JC Fees & Assessment	\$679	\$0	\$2,948	\$5,746	\$0	\$325	\$0	\$0	\$0
Parks Administration	\$277	\$0	\$2,986	\$3,014	\$12,633	\$548	\$0	\$0	\$0
Park Maintenance	\$1,296	\$0	\$10,174	\$16,095	\$43,083	\$1,523	\$0	\$0	\$0
Grants, Gifts, Donations	\$21	\$0	\$155	\$0	\$0	\$17	\$0	\$0	\$0
Youth Sports Assoc	\$33	\$0	\$548	\$0	\$0	\$79	\$0	\$0	\$0
Multi Purp Athletic Ctr	\$40	\$0	\$1,718	\$1,957	\$9,553	\$114	\$0	\$0	\$0
Swimming Pool	\$293	\$0	\$14,426	\$22,478	\$104,786	\$708	\$0	\$0	\$0
Community Center	\$163	\$0	\$2,897	\$2,491	\$14,277	\$279	\$0	\$0	\$0
Recreation	\$141	\$0	\$9,748	\$47,892	\$75,938	\$439	\$0	\$0	\$0
Rifle Range	\$103	\$0	\$1,171	\$1,423	\$9,067	\$88	\$0	\$0	\$0
Sports	\$96	\$0	\$6,139	\$9,253	\$46,218	\$281	\$0	\$0	\$0
Library	\$1,044	\$0	\$12,944	\$11,765	\$49,268	\$1,891	\$0	\$0	\$0
Sexual Assault Response Team	\$1	\$0	\$698	\$1,246	\$6,080	\$16	\$0	\$0	\$0
Welfare	\$312	\$0	\$4,315	\$178	\$1,927	\$595	\$0	\$0	\$0
Health Admin	\$1,260	\$0	\$5,525	\$32,213	\$63,162	\$584	\$0	\$0	\$10,768
Medical	\$0	\$0	\$520	\$0	\$0	\$126	\$0	\$0	\$0
Environmental Health	\$268	\$0	\$2,320	\$1,068	\$11,566	\$422	\$0	\$0	\$0
DC Environmental Health	\$98	\$0	\$1,282	\$356	\$3,856	\$249	\$0	\$0	\$0
Animal Services	\$573	\$0	\$6,937	\$0	\$0	\$764	\$0	\$0	\$0
201Airport Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
202 Cooperative Extension Fund	\$148	\$0	\$1,718	\$952	\$868	\$201	\$0	\$0	\$0
208 Supplemental Indigent Fund	\$1,334	\$0	\$11,543	\$712	\$4,532	\$1,468	\$0	\$0	\$0
210 Capital Projects Fund	\$25,757	\$0	\$4,952	\$0	\$0	\$495	\$0	\$0	\$0
215 Senior Citizens Fund	\$263	\$0	\$3,238	\$533	\$5,782	\$643	\$0	\$0	\$0
225 Carson City Transit Fund	\$1,286	\$0	\$11,793	\$533	\$5,782	\$1,455	\$0	\$34,650	\$0
230 Library Gift Fund	\$23	\$0	\$533	\$533	\$2,605	\$35	\$0	\$0	\$0
235 Landscape Maintenance Fund	\$203	\$0	\$292	\$0	\$0	\$36	\$0	\$0	\$0
236 Administrative Assessment Fund	\$22	\$0	\$333	\$178	\$868	\$30	\$0	\$0	\$0
240 Traffic/Transportation Fund	\$1	\$0	\$38	\$1,768	\$0	\$10	\$0	\$0	\$0
250 Regional Transportation Fund	\$9,546	\$0	\$7,468	\$1,779	\$15,041	\$730	\$0	\$113,853	\$0
253 V&T Infrastructure Fund	\$3,923	\$0	\$896	\$0	\$0	\$0	\$0	\$0	\$0
254 Quality of Life Fund	\$3,147	\$0	\$6,115	\$2,314	\$17,646	\$849	\$0	\$33,349	\$17,947
256 Street Maintenance Fund	\$5,838	\$0	\$25,041	\$5,234	\$46,938	\$4,310	\$0	\$36,996	\$10,768
257 Infrastructure Tax	\$6,336	\$0	\$896	\$0	\$0	\$0	\$0	\$0	\$0

Detail of Allocated Costs

Departments	<u>Facilities</u> <u>Maintenance</u>	<u>Total Plan</u> <u>Allocated</u>
Wildland Fire Management	\$0	\$8,972
Juvenile Probation	\$8,448	\$91,811
Juvenile Detention	\$11,431	\$101,505
Alternative Sentencing	\$0	\$96,084
Landfill Administration	\$1,135	\$247,342
Juvenile Court	\$41,722	\$291,669
Juvenile Court Fees/Assessments	\$0	\$335
District/Justice Court	\$97,128	\$793,021
DC/JC Fees & Assessment	\$0	\$14,574
Parks Administration	\$87,246	\$203,257
Park Maintenance	\$391	\$95,398
Grants, Gifts, Donations	\$0	\$455
Youth Sports Assoc	\$0	\$1,845
Multi Purp Athletic Ctr	\$8,377	\$23,470
Swimming Pool	\$28,107	\$181,410
Community Center	\$123,111	\$147,401
Recreation	\$2,848	\$143,603
Rifle Range	\$0	\$13,219
Sports	\$0	\$66,198
Library	\$13,972	\$155,793
Sexual Assault Response Team	\$0	\$8,284
Welfare	\$0	\$16,254
Health Admin	\$111,622	\$344,275
Medical	\$0	\$2,530
Environmental Health	\$0	\$21,976
DC Environmental Health	\$0	\$9,580
Animal Services	\$6,906	\$26,646
201Airport Fund	\$0	\$23,563
202 Cooperative Extension Fund	\$8,010	\$14,906
208 Supplemental Indigent Fund	\$0	\$41,618
210 Capital Projects Fund	\$0	\$39,658
215 Senior Citizens Fund	\$82,278	\$102,377
225 Carson City Transit Fund	\$2,850	\$82,563
230 Library Gift Fund	\$0	\$4,247
235 Landscape Maintenance Fund	\$0	\$1,065
236 Administrative Assessment Fund	\$0	\$1,885
240 Traffic/Transportation Fund	\$0	\$18,253
250 Regional Transportation Fund	\$251	\$191,796
253 V&T Infrastructure Fund	\$0	\$5,850
254 Quality of Life Fund	\$0	\$148,309
256 Street Maintenance Fund	\$27,079	\$226,851
257 Infrastructure Tax	\$0	\$7,232

Carson City, Nevada - Full Cost Allocation

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>
275 Grant Fund	\$0	\$0	\$26,094	\$0	\$0	\$0	\$0	\$0	\$64,345
280 Commissary Fund	\$0	\$0	\$1,195	\$0	\$0	\$0	\$0	\$0	\$2,947
287 911 Surcharge	\$0	\$0	\$2,636	\$0	\$0	\$0	\$516	\$0	\$6,500
295 Arts & Culture Fund	\$0	\$0	\$71	\$0	\$0	\$0	\$0	\$0	\$176
410 Debt Svc-Carson City	\$0	\$0	\$0	\$8,569	\$0	\$0	\$0	\$0	\$0
501 Ambulance	\$0	\$0	\$17,401	\$0	\$0	\$0	\$0	\$801	\$42,910
505 Stormwater Drainage	\$0	\$0	\$1,623	\$2,142	\$0	\$0	\$99,241	\$3,203	\$4,001
510 Wastewater Fund	\$0	\$0	\$21,429	\$2,142	\$0	\$0	\$100,136	\$6,007	\$52,843
520 Water	\$0	\$0	\$34,540	\$2,142	\$0	\$0	\$101,507	\$3,203	\$85,175
525 Building Permits	\$7,473	\$0	\$5,058	\$0	\$0	\$0	\$27,409	\$6,007	\$12,474
530 Cemetery	\$0	\$0	\$227	\$0	\$0	\$0	\$1,370	\$0	\$557
550 CC Sanitary Landfill	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
560 Fleet Management	\$0	\$0	\$6,291	\$0	\$0	\$0	\$0	\$0	\$15,513
570 Group Medical Insurance	\$613	\$0	\$9,641	\$0	\$0	\$0	\$0	\$0	\$23,776
580 Workers Compensation Ins	\$1,722	\$0	\$6,837	\$0	\$0	\$0	\$0	\$5,206	\$16,859
590 Insurance Fund	\$0	\$0	\$8,679	\$0	\$0	\$0	\$0	\$7,209	\$21,403
602 Redevelopment	\$0	\$0	\$1,291	\$0	\$0	\$0	\$0	\$3,203	\$3,184
603 Redevelopment Revolving	\$0	\$0	\$928	\$62,120	\$0	\$0	\$0	\$0	\$2,288
730 School Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$5,931	\$0	\$0
740 Tourism Authority	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
760 Sub-Conservancy District	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
All Other	\$0	\$0	\$0	\$77,115	\$18,778	\$0	\$50,205	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	(\$581,665)	\$0	(\$224,788)	(\$2,035,574)	\$0
Direct Bill									
Unallocated					\$581,665		\$224,788	\$2,035,574	
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Detail of Allocated Costs

Departments	<u>Purchasing</u>	<u>City Hall</u>	<u>Finance</u>	<u>Human Resources</u>	<u>Information Technology</u>	<u>Internal Auditor</u>	<u>Dispatch</u>	<u>Public Works</u>	<u>Geographic Information Svstems</u>
275 Grant Fund	\$920	\$0	\$28,717	\$17,973	\$109,954	\$6,029	\$0	\$0	\$0
280 Commissary Fund	\$191	\$0	\$2,136	\$533	\$3,664	\$276	\$0	\$0	\$0
287 911 Surcharge	\$1,319	\$0	\$5,890	\$0	\$0	\$609	\$0	\$0	\$0
295 Arts & Culture Fund	\$57	\$0	\$223	\$178	\$1,927	\$16	\$0	\$0	\$0
410 Debt Svc-Carson City	\$0	\$0	\$896	\$0	\$0	\$0	\$0	\$0	\$0
501 Ambulance	\$2,166	\$0	\$20,845	\$9,609	\$86,081	\$4,021	\$182,413	\$0	\$0
505 Stormwater Drainage	\$6,283	\$0	(\$3,584)	\$620	\$1,911	\$375	\$0	\$222,758	\$7,179
510 Wastewater Fund	\$11,126	\$0	\$22,848	\$9,574	\$63,608	\$4,951	\$0	\$935,320	\$21,537
520 Water	\$20,109	\$0	\$41,060	\$14,885	\$53,780	\$7,981	\$0	\$495,798	\$21,537
525 Building Permits	\$795	\$0	\$8,146	\$533	\$3,664	\$1,169	\$0	\$335,048	\$0
530 Cemetery	\$24	\$0	\$420	\$178	\$868	\$52	\$0	\$0	\$0
550 CC Sanitary Landfill	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
560 Fleet Management	\$995	\$0	\$8,129	\$4,812	\$26,985	\$1,454	\$0	\$92,230	\$0
570 Group Medical Insurance	\$1,721	\$333	\$4,440	(\$33,185)	\$9,257	\$2,228	\$0	\$0	\$0
580 Workers Compensation Ins	\$1,170	\$2,718	\$32,175	\$35,826	\$5,782	\$1,579	\$0	\$0	\$0
590 Insurance Fund	\$2,093	\$0	\$31,443	\$0	\$0	\$2,005	\$0	\$0	\$0
602 Redevelopment	\$388	\$0	\$1,907	\$533	\$5,782	\$298	\$0	\$0	\$0
603 Redevelopment Revolving	\$13,337	\$0	\$1,758	\$0	\$0	\$214	\$0	\$0	\$0
730 School Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
740 Tourism Authority	\$306	\$0	\$802	\$3,811	\$15,230	\$0	\$0	\$0	\$0
760 Sub-Conservancy District	\$833	\$0	\$1,781	\$3,559	\$37,491	\$0	\$0	\$0	\$0
All Other	\$4,918	\$0	\$6,453	\$1,351	\$1,737	\$0	\$58,559	\$0	\$161,525
Subtotal	\$0	\$0	(\$214,318)	(\$175,563)	\$0	\$0	\$0	(\$186,804)	\$0
Direct Bill			\$155,480	\$175,563					
Unallocated			\$58,838					\$186,804	
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Detail of Allocated Costs

Departments	<u>Facilities Maintenance</u>	<u>Total Plan Allocated</u>
275 Grant Fund	\$0	\$254,032
280 Commissary Fund	\$0	\$10,942
287 911 Surcharge	\$0	\$17,470
295 Arts & Culture Fund	\$0	\$2,648
410 Debt Svc-Carson City	\$0	\$9,465
501 Ambulance	\$0	\$366,247
505 Stormwater Drainage	\$7,607	\$353,359
510 Wastewater Fund	\$17,730	\$1,269,251
520 Water	\$19,257	\$900,974
525 Building Permits	\$12,148	\$419,924
530 Cemetery	\$3,749	\$7,445
550 CC Sanitary Landfill	\$0	\$0
560 Fleet Management	\$29,575	\$185,984
570 Group Medical Insurance	\$762	\$19,586
580 Workers Compensation Ins	\$2,143	\$112,017
590 Insurance Fund	\$0	\$72,832
602 Redevelopment	\$0	\$16,586
603 Redevelopment Revolving	\$0	\$80,645
730 School Debt Service	\$0	\$5,931
740 Tourism Authority	\$0	\$20,149
760 Sub-Conservancy District	\$0	\$43,664
All Other	\$324,705	\$705,346
Subtotal	\$0	\$13,098,076
Direct Bill		\$331,043
Unallocated		\$3,087,669
Total	\$0	\$16,516,788

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 Investment & Banking
- 7.007 Revenue Reconciliation
- 7.008 Parking Ticket Collections
- 7.009 Landfill Collections
- 7.010 JAC Collections
- 7.011 Human Resources

1010500 - District Attorney

- 8.004 Departmental Support

1010600 - City Manager

- 9.004 City Manager

1010620 - Purchasing

- 10.004 General Purchasing
- 10.005 Purchasing Contracts

**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  
Monthly Banking Transaction by Dept or Fund  
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

Departmental Support

Total Expenditures By Dept/Fund (Exc. Capital, Debt)

Total Operating Expenditures By Dept/Fund  
Purchasing Contracts by Department/Fund

Summary of allocation basis

<u>Department</u>	<u>Basis of allocation</u>
10.006 Mail	Number of FTE by Department/Fund
1010630 - City Hall	
11.004 Utilities	Total Square Footage Occupied By Department
11.005 Common Costs	Number Of Positions By Department/Fund
1010701 - Finance	
12.004 Payroll	Number of FTE by Department/Fund - Including PT/Seasonal
12.005 Budget	Total Expenditures By Dept/Fund (Exc. Capital, Debt)
12.006 Accounts Payable	Operating Services and Supplies
12.007 Accounting	Total Expenditures By Dept/Fund (Exc. Capital, Debt)
12.008 Debt Management	Number of Bonds Issued by Fund
12.009 Contracts	Operating Services and Supplies
12.010 Workers Compensation	Direct Allocation to Workers Compensation Fund 580
12.011 General Liability	Direct Allocation to Insurance Fund 590
12.012 Audit Fees	Total Expenditures by Department for General Fund Departments
1010705 - Human Resources	
13.004 Recruitment	Number of Applications by Department for Open Positions
13.005 Payroll	Number of FTE by Department/Fund - Including PT/Seasonal
13.006 Benefits	Direct Allocation to Group Medical Fund 570
13.007 Workers Compensation	Direct Allocation to Workers Compensation Fund 580
1010710 - Information Technology	
14.004 Help Desk	Full Time Equivalent (FTE) County by Department/Fund
14.005 Network Infrastructure	Full Time Equivalent (FTE) County by Department/Fund
14.006 Application Support	Cost of Contracted Services Identified By Department
14.007 Citywide Application Support	Number of FTE by Department/Fund - Including PT/Seasonal
1010800 - Internal Auditor	
15.004 Internal Audit	Total Expenditures By Department/Fund
1012017 - Dispatch	
16.004 Dispatch	Number Of Radio Calls By Department
1013012 - Public Works	
17.004 Departmental Support	Salary Support by Fund
1013015 - Geographic Information Systems	
18.004 Department Support	Support By Department/Fund
1013034 - Facilities Maintenance	

Summary of allocation basis

**Department**

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

**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 Repair 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>
Departmental cost adjustments:				
City Hall	\$54,785			
Public Safety Complex	\$487,024			
BRIC Building	\$24,911			
Dispatch	\$12,702			
Total departmental cost adjustments:	<u>\$579,422</u>			<u>\$579,422</u>
Total to be allocated	<u><b>\$579,422</b></u>			<u><b>\$579,422</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	\$54,785		\$54,785			
Public Safety Complex	\$487,024			\$487,024		
BRIC Building	\$24,911				\$24,911	
Dispatch	\$12,702					\$12,702
Functional Cost	\$579,422		\$54,785	\$487,024	\$24,911	\$12,702
Allocable Costs	\$579,422		\$54,785	\$487,024	\$24,911	\$12,702
<b>1st Allocation</b>	<b>\$579,422</b>		<b>\$54,785</b>	<b>\$487,024</b>	<b>\$24,911</b>	<b>\$12,702</b>
Functional Cost						
Allocable Costs						
<b>2nd Allocation</b>						
<b>Total allocated</b>	<b>\$579,422</b>		<b>\$54,785</b>	<b>\$487,024</b>	<b>\$24,911</b>	<b>\$12,702</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 %	\$2,618		\$2,618		\$2,618
Treasurer	1,882	12.831 %	\$7,029		\$7,029		\$7,029
Assessor	1,412	9.626 %	\$5,274		\$5,274		\$5,274
City Manager	3,279	22.355 %	\$12,247		\$12,247		\$12,247
Finance	1,548	10.554 %	\$5,782		\$5,782		\$5,782
Human Resources	3,052	20.807 %	\$11,399		\$11,399		\$11,399
Information Technology	2,027	13.819 %	\$7,571		\$7,571		\$7,571
570 Group Medical Insurance	164	1.118 %	\$613		\$613		\$613
580 Workers Compensation Ins	461	3.143 %	\$1,722		\$1,722		\$1,722
Pulbic Guardian	142	0.968 %	\$530		\$530		\$530
Total	<u>14,668</u>	<u>100.000 %</u>	<u>\$54,785</u>		<u>\$54,785</u>		<u>\$54,785</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 %	\$76,473		\$76,473		\$76,473
Collections	336	0.648 %	\$3,154		\$3,154		\$3,154
District Attorney	7,358	14.181 %	\$69,067		\$69,067		\$69,067
Detention Facility	5,590	10.774 %	\$52,471		\$52,471		\$52,471
District/Justice Court	30,454	58.695 %	\$285,859		\$285,859		\$285,859
Total	51,885	100.000 %	\$487,024		\$487,024		\$487,024

(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 %	\$9,963		\$9,963		\$9,963
525 Building Permits	2,770	29.998 %	\$7,473		\$7,473		\$7,473
Business License	1,847	20.002 %	\$4,983		\$4,983		\$4,983
Public Works	924	10.006 %	\$2,492		\$2,492		\$2,492
<b>Total</b>	<u>9,234</u>	<u>100.000 %</u>	<u>\$24,911</u>		<u>\$24,911</u>		<u>\$24,911</u>

(A) Alloc basis:

Source:

**Building Charge**  
**Detail allocation of**  
**Dispatch**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Dispatch	1	100.000 %	\$12,702		\$12,702		\$12,702
Total	1	100.000 %	\$12,702		\$12,702		\$12,702

(A) Alloc basis: Direct Allocation to Dispatch

Source: Facilities Maintenance

Carson City, Nevada - Full Cost Allocation

Building Charge  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>City Hall</u>	<u>Public Safety Complex</u>	<u>BRIC Building</u>	<u>Dispatch</u>
Board of Supervisors	\$2,618	\$2,618			
Recorder	\$76,473		\$76,473		
Treasurer	\$7,029	\$7,029			
District Attorney	\$69,067		\$69,067		
City Manager	\$12,247	\$12,247			
Finance	\$5,782	\$5,782			
Human Resources	\$11,399	\$11,399			
Information Technology	\$7,571	\$7,571			
Dispatch	\$12,702				\$12,702
Public Works	\$2,492			\$2,492	
Pulbic Guardian	\$530	\$530			
Collections	\$3,154		\$3,154		
Assessor	\$5,274	\$5,274			
Planning	\$9,963			\$9,963	
Business License	\$4,983			\$4,983	
Detention Facility	\$52,471		\$52,471		
District/Justice Court	\$285,859		\$285,859		
525 Building Permits	\$7,473			\$7,473	
570 Group Medical Insurance	\$613	\$613			
580 Workers Compensation Ins	\$1,722	\$1,722			
<b>Total</b>	<b>\$579,422</b>	<b>\$54,785</b>	<b>\$487,024</b>	<b>\$24,911</b>	<b>\$12,702</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	\$98,933			
Total departmental cost adjustments:	<u>\$98,933</u>			<u>\$98,933</u>
Total to be allocated	<u><u>\$98,933</u></u>			<u><u>\$98,933</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	\$98,933		\$98,933
Functional Cost	\$98,933		\$98,933
Allocable Costs	\$98,933		\$98,933
<b>1st Allocation</b>	<b>\$98,933</b>		<b>\$98,933</b>
Functional Cost			
Allocable Costs			
<b>2nd Allocation</b>			
<b>Total allocated</b>	<b>\$98,933</b>		<b>\$98,933</b>

Carson City, Nevada - Full Cost Allocation

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	0.238 %	\$235		\$235		\$235
City Manager	1,888	1.908 %	\$1,888		\$1,888		\$1,888
Information Technology	46,333	46.833 %	\$46,333		\$46,333		\$46,333
Public Works	2,644	2.673 %	\$2,644		\$2,644		\$2,644
Dispatch	14,982	15.144 %	\$14,982		\$14,982		\$14,982
Finance	741	0.749 %	\$741		\$741		\$741
Facilities Maintenance	18,492	18.691 %	\$18,492		\$18,492		\$18,492
Recorder	9,220	9.319 %	\$9,220		\$9,220		\$9,220
Geographic Information Systems	3,579	3.618 %	\$3,579		\$3,579		\$3,579
Treasurer	819	0.827 %	\$819		\$819		\$819
Total	<u>98,933</u>	<u>100.000 %</u>	<u>\$98,933</u>		<u>\$98,933</u>		<u>\$98,933</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	\$9,220	\$9,220
Treasurer	\$819	\$819
District Attorney	\$235	\$235
City Manager	\$1,888	\$1,888
Finance	\$741	\$741
Information Technology	\$46,333	\$46,333
Dispatch	\$14,982	\$14,982
Public Works	\$2,644	\$2,644
Geographic Information Systems	\$3,579	\$3,579
Facilities Maintenance	\$18,492	\$18,492
Total	\$98,933	\$98,933

**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>
	\$224,320			\$224,320
Allocated additions:				
1 - Building Charge	\$2,618		\$2,618	
1010212 - Clerk		\$129,576	\$129,576	
1010213 - Recorder		\$7,508	\$7,508	
1010500 - District Attorney		\$111,165	\$111,165	
1010600 - City Manager		\$2,193	\$2,193	
1010620 - Purchasing		\$344	\$344	
1010630 - City Hall		\$6,041	\$6,041	
1010701 - Finance		\$1,716	\$1,716	
1010705 - Human Resources		\$1,222	\$1,222	
1010710 - Information Technology		\$15,071	\$15,071	
1010800 - Internal Auditor		\$238	\$238	
1013034 - Facilities Maintenance		\$3,174	\$3,174	
Total allocated additions:	<u>\$2,618</u>	<u>\$278,248</u>	<u>\$280,866</u>	<u>\$280,866</u>
Total to be allocated	<u><b>\$226,938</b></u>	<u><b>\$278,248</b></u>		<u><b>\$505,186</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	\$130,877		\$130,877
FRINGE BENEFITS	\$80,466		\$80,466
<b><u>Other Expense and Cost</u></b>			
SERVICE AND SUPPLIES	\$12,977		\$12,977
Departmental Expenditures	<u>\$224,320</u>		<u>\$224,320</u>
Additions: 1st			
Other	<u>\$2,618</u>	<u>\$2,618</u>	
Functional Cost	<u>\$226,938</u>	<u>\$2,618</u>	<u>\$224,320</u>
Reallocate Admin		(\$2,618)	<u>\$2,618</u>
Allocable Costs	<u>\$226,938</u>		<u>\$226,938</u>
<b>1st Allocation</b>	<b><u>\$226,938</u></b>		<b><u>\$226,938</u></b>
Additions: 2nd			
Other	<u>\$278,248</u>	<u>\$278,248</u>	
Functional Cost	<u>\$278,248</u>	<u>\$278,248</u>	
Reallocate Admin		(\$278,248)	<u>\$278,248</u>
Allocable Costs	<u>\$278,248</u>		<u>\$278,248</u>
<b>2nd Allocation</b>	<b><u>\$278,248</u></b>		<b><u>\$278,248</u></b>
<b>Total allocated</b>	<b><u>\$505,186</u></b>		<b><u>\$505,186</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	369,651	0.345 %	\$784		\$784	\$961	\$1,745
Recorder	429,755	0.402 %	\$911		\$911	\$1,117	\$2,028
Public Safety Complex	194,151	0.181 %	\$412		\$412	\$505	\$917
Elections	381,629	0.357 %	\$809		\$809	\$992	\$1,801
Treasurer	608,388	0.568 %	\$1,290		\$1,290	\$1,582	\$2,872
Assessor	868,852	0.812 %	\$1,842		\$1,842	\$2,259	\$4,101
District Attorney	2,941,319	2.748 %	\$6,236		\$6,236	\$7,646	\$13,882
City Manager	902,608	0.843 %	\$1,914		\$1,914	\$2,346	\$4,260
Public Defender	1,592,277	1.488 %	\$3,376		\$3,376	\$4,139	\$7,515
Central Services	729,469	0.682 %	\$1,547		\$1,547	\$1,896	\$3,443
Finance	700,500	0.654 %	\$1,485		\$1,485	\$1,821	\$3,306
Human Resources	331,776	0.310 %	\$703		\$703	\$862	\$1,565
Information Technology	2,511,438	2.346 %	\$5,325		\$5,325	\$6,529	\$11,854
Geographic Information Systems	339,227	0.317 %	\$719		\$719	\$882	\$1,601
Purchasing	136,958	0.128 %	\$290		\$290	\$356	\$646
City Hall	73,487	0.069 %	\$156		\$156	\$191	\$347
Internal Auditor	105,151	0.098 %	\$223		\$223	\$273	\$496
Planning	755,623	0.706 %	\$1,602		\$1,602	\$1,964	\$3,566
Business License	60,952	0.057 %	\$129		\$129	\$158	\$287
Sheriff Administration	1,215,202	1.135 %	\$2,576		\$2,576	\$3,159	\$5,735
Sheriff Patrol	7,019,845	6.558 %	\$14,884		\$14,884	\$18,249	\$33,133
Sheriff General Services	617,443	0.577 %	\$1,309		\$1,309	\$1,605	\$2,914
Detention Facility	5,172,865	4.833 %	\$10,968		\$10,968	\$13,447	\$24,415
Dispatch	1,870,104	1.747 %	\$3,965		\$3,965	\$4,861	\$8,826
Trinet Grant	122,646	0.115 %	\$260		\$260	\$319	\$579
Fire Administration	324,483	0.303 %	\$688		\$688	\$844	\$1,532
Fire Operations	7,611,151	7.111 %	\$16,137		\$16,137	\$19,786	\$35,923
Fire Prevention	518,099	0.484 %	\$1,098		\$1,098	\$1,347	\$2,445
Fire Training	331,732	0.310 %	\$703		\$703	\$862	\$1,565
Emergency Management	321,049	0.300 %	\$681		\$681	\$835	\$1,516
Public Works	2,413,116	2.254 %	\$5,116		\$5,116	\$6,273	\$11,389
Juvenile Court	725,334	0.678 %	\$1,538		\$1,538	\$1,886	\$3,424
Juvenile Probation	1,759,787	1.644 %	\$3,731		\$3,731	\$4,575	\$8,306
Juvenile Detention	1,649,942	1.541 %	\$3,498		\$3,498	\$4,289	\$7,787
District/Justice Court	4,109,410	3.839 %	\$8,713		\$8,713	\$10,683	\$19,396
Alternative Sentencing	1,348,386	1.260 %	\$2,859		\$2,859	\$3,505	\$6,364
Parks Administration	502,858	0.470 %	\$1,066		\$1,066	\$1,307	\$2,373
Park Maintenance	1,395,956	1.304 %	\$2,960		\$2,960	\$3,629	\$6,589
Grants, Gifts, Donations	16,005	0.015 %	\$34		\$34	\$42	\$76
Swimming Pool	648,716	0.606 %	\$1,375		\$1,375	\$1,686	\$3,061
Community Center	255,714	0.239 %	\$542		\$542	\$665	\$1,207

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>
Recreation	403,284	0.377 %	\$855		\$855	\$1,048	\$1,903
Sports	257,451	0.241 %	\$546		\$546	\$669	\$1,215
Library	1,733,872	1.620 %	\$3,676		\$3,676	\$4,507	\$8,183
Health Admin	535,804	0.501 %	\$1,136		\$1,136	\$1,393	\$2,529
Landfill Administration	2,012,289	1.880 %	\$4,266		\$4,266	\$5,231	\$9,497
Animal Services	700,872	0.655 %	\$1,486		\$1,486	\$1,822	\$3,308
202 Cooperative Extension Fund	183,962	0.172 %	\$390		\$390	\$478	\$868
208 Supplemental Indigent Fund	1,346,606	1.258 %	\$2,855		\$2,855	\$3,501	\$6,356
215 Senior Citizens Fund	589,287	0.551 %	\$1,249		\$1,249	\$1,532	\$2,781
225 Carson City Transit Fund	1,334,431	1.247 %	\$2,829		\$2,829	\$3,469	\$6,298
230 Library Gift Fund	31,731	0.030 %	\$67		\$67	\$82	\$149
236 Administrative Assessment Fund	27,732	0.026 %	\$59		\$59	\$72	\$131
240 Traffic/Transportation Fund	9,687	0.009 %	\$21		\$21	\$25	\$46
250 Regional Transportation Fund	669,621	0.626 %	\$1,420		\$1,420	\$1,741	\$3,161
254 Quality of Life Fund	778,042	0.727 %	\$1,650		\$1,650	\$2,023	\$3,673
256 Street Maintenance Fund	3,951,932	3.692 %	\$8,379		\$8,379	\$10,273	\$18,652
275 Grant Fund	5,528,463	5.165 %	\$11,722		\$11,722	\$14,372	\$26,094
280 Commissary Fund	253,180	0.237 %	\$537		\$537	\$658	\$1,195
505 Stormwater Drainage	343,726	0.321 %	\$729		\$729	\$894	\$1,623
510 Wastewater Fund	4,540,285	4.242 %	\$9,626		\$9,626	\$11,803	\$21,429
520 Water	7,318,217	6.837 %	\$15,516		\$15,516	\$19,024	\$34,540
525 Building Permits	1,071,755	1.001 %	\$2,272		\$2,272	\$2,786	\$5,058
530 Cemetery	47,897	0.045 %	\$102		\$102	\$125	\$227
560 Fleet Management	1,332,911	1.245 %	\$2,826		\$2,826	\$3,465	\$6,291
570 Group Medical Insurance	2,042,819	1.909 %	\$4,331		\$4,331	\$5,310	\$9,641
580 Workers Compensation Ins	1,448,522	1.353 %	\$3,071		\$3,071	\$3,766	\$6,837
590 Insurance Fund	1,838,881	1.718 %	\$3,899		\$3,899	\$4,780	\$8,679
602 Redevelopment	273,530	0.256 %	\$580		\$580	\$711	\$1,291
603 Redevelopment Revolving	196,582	0.184 %	\$417		\$417	\$511	\$928
Medical	115,175	0.108 %	\$244		\$244	\$299	\$543
Environmental Health	387,058	0.362 %	\$821		\$821	\$1,006	\$1,827
Investigations	2,748,545	2.568 %	\$5,827		\$5,827	\$7,145	\$12,972
DC/JC Fees & Assessment	297,980	0.278 %	\$632		\$632	\$775	\$1,407
Northgate	28,307	0.026 %	\$60		\$60	\$74	\$134
210 Capital Projects Fund	453,733	0.424 %	\$962		\$962	\$1,180	\$2,142
287 911 Surcharge	558,462	0.522 %	\$1,184		\$1,184	\$1,452	\$2,636
Wildland Fire Management	154,657	0.144 %	\$328		\$328	\$402	\$730
Facilities Maintenance	1,436,868	1.342 %	\$3,046		\$3,046	\$3,735	\$6,781
Pulbic Guardian	267,571	0.250 %	\$567		\$567	\$696	\$1,263
Chartered Admin	1,004,370	0.938 %	\$2,129		\$2,129	\$2,611	\$4,740
Multi Purp Athletic Ctr	104,550	0.098 %	\$222		\$222	\$272	\$494

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>
Youth Sports Assoc	72,427	0.068 %	\$154		\$154	\$188	\$342
Juvenile Court Fees/Assessments	11,911	0.011 %	\$25		\$25	\$31	\$56
DC Environmental Health	228,546	0.214 %	\$485		\$485	\$594	\$1,079
235 Landscape Maintenance Fund	32,595	0.030 %	\$69		\$69	\$85	\$154
295 Arts & Culture Fund	15,138	0.014 %	\$32		\$32	\$39	\$71
Sexual Assault Response Team	14,857	0.014 %	\$31		\$31	\$39	\$70
Welfare	545,694	0.510 %	\$1,157		\$1,157	\$1,419	\$2,576
501 Ambulance	3,686,822	3.444 %	\$7,817		\$7,817	\$9,584	\$17,401
Rifle Range	83,933	0.076 %	\$180		\$180	\$218	\$398
<b>Total</b>	<u>107,035,624</u>	<u>100.000 %</u>	<u>\$226,938</u>		<u>\$226,938</u>	<u>\$278,248</u>	<u>\$505,186</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	\$1,745	\$1,745
Recorder	\$2,028	\$2,028
Public Safety Complex	\$917	\$917
Treasurer	\$2,872	\$2,872
District Attorney	\$13,882	\$13,882
City Manager	\$4,260	\$4,260
Purchasing	\$646	\$646
City Hall	\$347	\$347
Finance	\$3,306	\$3,306
Human Resources	\$1,565	\$1,565
Information Technology	\$11,854	\$11,854
Internal Auditor	\$496	\$496
Dispatch	\$8,826	\$8,826
Public Works	\$11,389	\$11,389
Geographic Information Systems	\$1,601	\$1,601
Facilities Maintenance	\$6,781	\$6,781
Elections	\$1,801	\$1,801
Pulbic Guardian	\$1,263	\$1,263
Assessor	\$4,101	\$4,101
Public Defender	\$7,515	\$7,515
Central Services	\$3,443	\$3,443
Northgate	\$134	\$134
Planning	\$3,566	\$3,566
Business License	\$287	\$287
Chartered Admin	\$4,740	\$4,740
Sheriff Administration	\$5,735	\$5,735
Investigations	\$12,972	\$12,972
Sheriff Patrol	\$33,133	\$33,133
Sheriff General Services	\$2,914	\$2,914
Detention Facility	\$24,415	\$24,415
Trinet Grant	\$579	\$579
Fire Administration	\$1,532	\$1,532
Fire Operations	\$35,923	\$35,923
Fire Prevention	\$2,445	\$2,445
Fire Training	\$1,565	\$1,565
Emergency Management	\$1,516	\$1,516
Wildland Fire Management	\$730	\$730
Juvenile Probation	\$8,306	\$8,306
Juvenile Detention	\$7,787	\$7,787
Alternative Sentencing	\$6,364	\$6,364
Landfill Administration	\$9,497	\$9,497

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

**Board of Supervisors  
Departmental Cost  
Allocation Summary**

	<u>Total</u>	<u>Countywide Support</u>
Juvenile Court	\$3,424	\$3,424
Juvenile Court Fees/Assessments	\$56	\$56
District/Justice Court	\$19,396	\$19,396
DC/JC Fees & Assessment	\$1,407	\$1,407
Parks Administration	\$2,373	\$2,373
Park Maintenance	\$6,589	\$6,589
Grants, Gifts, Donations	\$76	\$76
Youth Sports Assoc	\$342	\$342
Multi Purp Athletic Ctr	\$494	\$494
Swimming Pool	\$3,061	\$3,061
Community Center	\$1,207	\$1,207
Recreation	\$1,903	\$1,903
Rifle Range	\$398	\$398
Sports	\$1,215	\$1,215
Library	\$8,183	\$8,183
Sexual Assault Response Team	\$70	\$70
Welfare	\$2,576	\$2,576
Health Admin	\$2,529	\$2,529
Medical	\$543	\$543
Environmental Health	\$1,827	\$1,827
DC Environmental Health	\$1,079	\$1,079
Animal Services	\$3,308	\$3,308
202 Cooperative Extension Fund	\$868	\$868
208 Supplemental Indigent Fund	\$6,356	\$6,356
210 Capital Projects Fund	\$2,142	\$2,142
215 Senior Citizens Fund	\$2,781	\$2,781
225 Carson City Transit Fund	\$6,298	\$6,298
230 Library Gift Fund	\$149	\$149
235 Landscape Maintenance Fund	\$154	\$154
236 Administrative Assessment Fund	\$131	\$131
240 Traffic/Transportation Fund	\$46	\$46
250 Regional Transportation Fund	\$3,161	\$3,161
254 Quality of Life Fund	\$3,673	\$3,673
256 Street Maintenance Fund	\$18,652	\$18,652
275 Grant Fund	\$26,094	\$26,094
280 Commissary Fund	\$1,195	\$1,195
287 911 Surcharge	\$2,636	\$2,636
295 Arts & Culture Fund	\$71	\$71
501 Ambulance	\$17,401	\$17,401
505 Stormwater Drainage	\$1,623	\$1,623
510 Wastewater Fund	\$21,429	\$21,429

Carson City, Nevada - Full Cost Allocation

Board of Supervisors  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Countywide Support</u>
520 Water	\$34,540	\$34,540
525 Building Permits	\$5,058	\$5,058
530 Cemetery	\$227	\$227
560 Fleet Management	\$6,291	\$6,291
570 Group Medical Insurance	\$9,641	\$9,641
580 Workers Compensation Ins	\$6,837	\$6,837
590 Insurance Fund	\$8,679	\$8,679
602 Redevelopment	\$1,291	\$1,291
603 Redevelopment Revolving	\$928	\$928
Total	<u>\$505,186</u>	<u>\$505,186</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>
	\$369,651			\$369,651
Allocated additions:				
1010100 - Board of Supervisors	\$784	\$961	\$1,745	
1010213 - Recorder		\$20,298	\$20,298	
1010300 - Treasurer		\$14,482	\$14,482	
1010600 - City Manager		\$3,613	\$3,613	
1010620 - Purchasing		\$305	\$305	
1010701 - Finance		\$2,449	\$2,449	
1010705 - Human Resources		\$3,455	\$3,455	
1010710 - Information Technology		\$33,804	\$33,804	
1010800 - Internal Auditor		\$392	\$392	
1013015 - Geographic Information Systems		\$17,832	\$17,832	
Total allocated additions:	<u>\$784</u>	<u>\$97,591</u>	<u>\$98,375</u>	<u>\$98,375</u>
Total to be allocated	<u><u>\$370,435</u></u>	<u><u>\$97,591</u></u>		<u><u>\$468,026</u></u>



Clerk  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Boards &amp; Commission</u>
<b><u>Wages &amp; Benefits</u></b>			
SALARIES & WAGES	\$263,645		\$263,645
FRINGE BENEFITS	\$89,070		\$89,070
<b><u>Other Expense and Cost</u></b>			
SERVICE AND SUPPLIES	\$16,936		\$16,936
Departmental Expenditures	\$369,651		\$369,651
Additions: 1st			
Other	\$784	\$784	
Functional Cost	\$370,435	\$784	\$369,651
Reallocate Admin		(\$784)	\$784
Allocable Costs	\$370,435		\$370,435
<b>1st Allocation</b>	<b>\$370,435</b>		<b>\$370,435</b>
Additions: 2nd			
Other	\$97,591	\$97,591	
Functional Cost	\$97,591	\$97,591	
Reallocate Admin		(\$97,591)	\$97,591
Allocable Costs	\$97,591		\$97,591
<b>2nd Allocation</b>	<b>\$97,591</b>		<b>\$97,591</b>
<b>Total allocated</b>	<b>\$468,026</b>		<b>\$468,026</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>
520 Water	1	0.412 %	\$1,524		\$1,524	\$618	\$2,142
510 Wastewater Fund	1	0.412 %	\$1,524		\$1,524	\$618	\$2,142
505 Stormwater Drainage	1	0.412 %	\$1,524		\$1,524	\$618	\$2,142
410 Debt Svc-Carson City	4	1.646 %	\$6,098		\$6,098	\$2,471	\$8,569
254 Quality of Life Fund	24	9.877 %	\$36,586		\$36,586	\$14,824	\$51,410
201Airport Fund	11	4.527 %	\$16,769		\$16,769	\$6,794	\$23,563
Internal Auditor	4	1.646 %	\$6,098		\$6,098	\$2,471	\$8,569
250 Regional Transportation Fund	12	4.938 %	\$18,293		\$18,293	\$7,412	\$25,705
Health Admin	12	4.938 %	\$18,293		\$18,293	\$7,412	\$25,705
Library	11	4.527 %	\$16,769		\$16,769	\$6,794	\$23,563
Planning	12	4.938 %	\$18,293		\$18,293	\$7,412	\$25,705
Board of Supervisors	85	34.979 %	\$129,576		\$129,576		\$129,576
All Other	36	14.815 %	\$54,879		\$54,879	\$22,236	\$77,115
603 Redevelopment Revolving	29	11.933 %	\$44,209		\$44,209	\$17,911	\$62,120
Total	<u>243</u>	<u>100.000 %</u>	<u>\$370,435</u>		<u>\$370,435</u>	<u>\$97,591</u>	<u>\$468,026</u>

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

Source: Resident Handbook For Boards, Commissions, & Com

Carson City, Nevada - Full Cost Allocation

Clerk  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Boards &amp; Commission</u>
Board of Supervisors	\$129,576	\$129,576
Internal Auditor	\$8,569	\$8,569
Planning	\$25,705	\$25,705
Library	\$23,563	\$23,563
Health Admin	\$25,705	\$25,705
201 Airport Fund	\$23,563	\$23,563
250 Regional Transportation Fund	\$25,705	\$25,705
254 Quality of Life Fund	\$51,410	\$51,410
410 Debt Svc-Carson City	\$8,569	\$8,569
505 Stormwater Drainage	\$2,142	\$2,142
510 Wastewater Fund	\$2,142	\$2,142
520 Water	\$2,142	\$2,142
603 Redevelopment Revolving	\$62,120	\$62,120
All Other	\$77,115	\$77,115
Total	<u>\$468,026</u>	<u>\$468,026</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>
	\$429,755			\$429,755
Allocated additions:				
1 - Building Charge	\$76,473		\$76,473	
2 - Equipment Charge	\$9,220		\$9,220	
1010100 - Board of Supervisors	\$911	\$1,117	\$2,028	
1010215 - Public Safety Complex		\$26,389	\$26,389	
1010300 - Treasurer		\$12,413	\$12,413	
1010500 - District Attorney		\$46,920	\$46,920	
1010600 - City Manager		\$4,201	\$4,201	
1010620 - Purchasing		\$279	\$279	
1010701 - Finance		\$2,720	\$2,720	
1010705 - Human Resources		\$5,572	\$5,572	
1010710 - Information Technology		\$31,921	\$31,921	
1010800 - Internal Auditor		\$456	\$456	
1013015 - Geographic Information Systems		\$17,833	\$17,833	
1013034 - Facilities Maintenance		\$26,722	\$26,722	
Total allocated additions:	<u>\$86,604</u>	<u>\$176,543</u>	<u>\$263,147</u>	<u>\$263,147</u>
Total to be allocated	<u>\$516,359</u>	<u>\$176,543</u>		<u>\$692,902</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	\$262,767	\$85,872	\$153,955	\$22,940
FRINGE BENEFITS	\$131,619	\$43,013	\$77,116	\$11,490
<b><u>Other Expense and Cost</u></b>				
SERVICES & SUPPLIES	\$10,542	\$3,445	\$6,177	\$920
MAINTENANCE SVC CONTRACTS	\$8,638		\$4,319	\$4,319
MICROFILM SUPPLIES	\$5,360			\$5,360
TECHNOLOGY	\$10,829		\$10,829	
Departmental Expenditures	\$429,755	\$132,330	\$252,396	\$45,029
Additions: 1st				
Equipment Charge	\$9,220		\$1,490	\$7,730
Other	\$77,384	\$77,384		
Functional Cost	\$516,359	\$209,714	\$253,886	\$52,759
Reallocate Admin		(\$209,714)	\$177,964	\$31,750
Allocable Costs	\$516,359		\$431,850	\$84,509
Unallocated	(\$431,850)		(\$431,850)	
<b>1st Allocation</b>	<b>\$84,509</b>			<b>\$84,509</b>
Additions: 2nd				
Other	\$176,543	\$176,543		
Functional Cost	\$176,543	\$176,543		
Reallocate Admin		(\$176,543)	\$149,815	\$26,728
Allocable Costs	\$176,543		\$149,815	\$26,728
Unallocated	(\$149,815)		(\$149,815)	
<b>2nd Allocation</b>	<b>\$26,728</b>			<b>\$26,728</b>
<b>Total allocated</b>	<b>\$111,237</b>			<b>\$111,237</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	93,795	24.019 %	\$20,298		\$20,298		\$20,298
District/Justice Court	203,042	51.995 %	\$43,941		\$43,941	\$20,712	\$64,653
Board of Supervisors	34,693	8.884 %	\$7,508		\$7,508		\$7,508
All Other	58,970	15.102 %	\$12,762		\$12,762	\$6,016	\$18,778
<b>Total</b>	<b>390,500</b>	<b>100.000 %</b>	<b>\$84,509</b>		<b>\$84,509</b>	<b>\$26,728</b>	<b>\$111,237</b>

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

Source: Jon Stone - Monthly Count For Records Management

Carson City, Nevada - Full Cost Allocation

Recorder  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Records Management</u>
Board of Supervisors	\$7,508	\$7,508
Clerk	\$20,298	\$20,298
District/Justice Court	\$64,653	\$64,653
All Other	\$18,778	\$18,778
Total	<u>\$111,237</u>	<u>\$111,237</u>



**SCHEDULE 6.01**

**PUBLIC SAFETY COMPLEX**

NATURE AND EXTENT OF SERVICE

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

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

Carson City, Nevada - Full Cost Allocation

Public Safety Complex  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$194,151			\$194,151
Allocated additions:				
1010100 - Board of Supervisors	\$412	\$505	\$917	
1010600 - City Manager		\$1,898	\$1,898	
1010620 - Purchasing		\$152	\$152	
1010701 - Finance		\$1,837	\$1,837	
1010800 - Internal Auditor		\$206	\$206	
Total allocated additions:	<u>\$412</u>	<u>\$4,598</u>	<u>\$5,010</u>	<u>\$5,010</u>
Total to be allocated	<u><b>\$194,563</b></u>	<u><b>\$4,598</b></u>		<u><b>\$199,161</b></u>

Public Safety Complex  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Utilities</u>	<u>Common Costs</u>
<b><u>Other Expense and Cost</u></b>				
SALARIES & WAGES				
FRINGE BENEFITS				
<b><u>Other Expense and Cost</u></b>				
OFFICE SUPPLIES	\$36,382			\$36,382
POWER	\$105,380		\$105,380	
HEATING	\$51,791		\$51,791	
R&M SERVICES	\$598		\$598	
Departmental Expenditures	<u>\$194,151</u>		<u>\$157,769</u>	<u>\$36,382</u>
Additions: 1st				
Other	\$412	\$412		
Functional Cost	\$194,563	\$412	\$157,769	\$36,382
Reallocate Admin		(\$412)	\$335	\$77
Allocable Costs	<u>\$194,563</u>		<u>\$158,104</u>	<u>\$36,459</u>
<b>1st Allocation</b>	<b><u>\$194,563</u></b>		<b><u>\$158,104</u></b>	<b><u>\$36,459</u></b>
Additions: 2nd				
Other	\$4,598	\$4,598		
Functional Cost	\$4,598	\$4,598		
Reallocate Admin		(\$4,598)	\$3,736	\$862
Allocable Costs	<u>\$4,598</u>		<u>\$3,736</u>	<u>\$862</u>
<b>2nd Allocation</b>	<b><u>\$4,598</u></b>		<b><u>\$3,736</u></b>	<b><u>\$862</u></b>
<b>Total allocated</b>	<b><u>\$199,161</u></b>		<b><u>\$161,840</u></b>	<b><u>\$37,321</u></b>

Carson City, Nevada - Full Cost Allocation

Public Safety Complex  
Detail allocation of  
Utilities

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Recorder	8,147	15.702 %	\$24,826		\$24,826		\$24,826
Collections	336	0.648 %	\$1,024		\$1,024	\$29	\$1,053
District Attorney	7,358	14.181 %	\$22,421		\$22,421	\$629	\$23,050
Detention Facility	5,590	10.774 %	\$17,034		\$17,034	\$477	\$17,511
District/Justice Court	30,454	58.695 %	\$92,799		\$92,799	\$2,601	\$95,400
Total	51,885	100.000 %	\$158,104		\$158,104	\$3,736	\$161,840

(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	6	4.286 %	\$1,563		\$1,563		\$1,563
District Attorney	34	24.286 %	\$8,854		\$8,854	\$219	\$9,073
Sheriff Administration	9	6.429 %	\$2,344		\$2,344	\$58	\$2,402
Detention Facility	47	33.571 %	\$12,240		\$12,240	\$302	\$12,542
District/Justice Court	44	31.428 %	\$11,458		\$11,458	\$283	\$11,741
Total	140	100.000 %	\$36,459		\$36,459	\$862	\$37,321

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

Source: Personnel Position Control Report

Public Safety Complex  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Utilities</u>	<u>Common Costs</u>
Recorder	\$26,389	\$24,826	\$1,563
District Attorney	\$32,123	\$23,050	\$9,073
Collections	\$1,053	\$1,053	
Sheriff Administration	\$2,402		\$2,402
Detention Facility	\$30,053	\$17,511	\$12,542
District/Justice Court	\$107,141	\$95,400	\$11,741
Total	\$199,161	\$161,840	\$37,321

**SCHEDULE 7.01**

**TREASURER**

NATURE AND EXTENT OF SERVICE

The Carson City Treasurer's Office receives revenues owed to the City of Carson City; maintains a record of the receipts and balances; 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). *As a note: the Carson City Treasurer's Office saw an increase with time spent towards Utility Collection during FY 2021, and this increase with time spent towards Utility Collection will carry over into FY 2022 with the implementation of the Tyler Munis Utility Billing (UB) system which went live the first week of August 2021.*
- **Investment & Banking** – These costs are the time spent investing and reconciling custody bank statements and recording deposits. Costs are allocated based on the number of Monthly Banking Transactions by department or fund.
- **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. *As a note: in 2020, the Carson City Treasurer and Assessor's Offices transitioned from the ADS tax calculation and assessment program to Devnet. The implementation of the Devnet tax calculator and assessment program has led to adjustments in the amount of time needed to learn and use this system, especially during July when the Treasurer's Office must prepare and mail the annual property tax bills to property owners, or when billing or computer program miscalculations become known to staff.*
- **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).

**TREASURER (CONTINUED)**

NATURE AND EXTENT OF SERVICE

- **JAC** – These costs are related to time spent selling Jump Around Carson bus tickets and are allocated directly to Carson City Transit (Fund 225). As a note: Since the start of the Covid-19 pandemic restrictions in March of 2020, JAC has not charged passengers as part of a Covid-19 mitigation effort to reduce interaction between drivers and passengers. As a way to supplement lost passenger revenue during this time, JAC has received grant or other funding to help cover revenue not obtained from passenger fees. Staff from the JAC office have advised that they will let the Treasurer’s Office know when they resume the collection of fees from passengers.
- **Human Resources** – These costs are related to time spent receipting background check payments and are allocated directly to the Human Resources 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>
	\$608,388			\$608,388
Allocated additions:				
1 - Building Charge	\$7,029		\$7,029	
2 - Equipment Charge	\$819		\$819	
1010100 - Board of Supervisors	\$1,290	\$1,582	\$2,872	
1010500 - District Attorney		\$5,414	\$5,414	
1010600 - City Manager		\$5,947	\$5,947	
1010620 - Purchasing		\$350	\$350	
1010630 - City Hall		\$7,799	\$7,799	
1010701 - Finance		\$3,863	\$3,863	
1010705 - Human Resources		\$2,426	\$2,426	
1010710 - Information Technology		\$137,999	\$137,999	
1010800 - Internal Auditor		\$645	\$645	
1013034 - Facilities Maintenance		\$8,521	\$8,521	
Total allocated additions:	<u>\$9,138</u>	<u>\$174,546</u>	<u>\$183,684</u>	<u>\$183,684</u>
Total to be allocated	<u><u>\$617,526</u></u>	<u><u>\$174,546</u></u>		<u><u>\$792,072</u></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>Investment &amp; Banking</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	\$268,930	\$26,382	\$8,444	\$65,700	\$22,940	\$64,274	\$70,191	\$5,137	\$5,163	\$350
FRINGE BENEFITS	\$150,971	\$14,810	\$4,740	\$36,882	\$12,878	\$36,082	\$39,403	\$2,884	\$2,899	\$196
<b>Other Expense and Cost</b>										
SERVICES & SUPPLIES	\$5,145	\$505	\$162	\$1,257	\$439	\$1,230	\$1,343	\$98	\$99	\$7
BANKING FEES	\$16,891	\$8,446			\$8,445					
MAINT SERVICE CONTRACT	\$336	\$84		\$168			\$84			
PRINTING/ADVERTISING	\$7,031						\$7,031			
MILEAGE	\$67				\$67					
CLCK2	\$37,754			\$37,754						
POSTAGE/REFUNDS	\$7,491						\$7,491			
ELLECTED OFFICIAL SAL/B	\$113,772	\$11,161	\$3,572	\$27,794	\$9,705	\$27,192	\$29,694	\$2,173	\$2,184	\$148
Departmental Expenditures	\$608,388	\$61,388	\$16,918	\$169,555	\$54,474	\$128,778	\$155,237	\$10,292	\$10,345	\$701
Additions: 1st										
Other	\$9,138	\$9,138								
Functional Cost	\$617,526	\$70,526	\$16,918	\$169,555	\$54,474	\$128,778	\$155,237	\$10,292	\$10,345	\$701
Reallocate Admin		(\$70,526)	\$2,181	\$21,861	\$7,023	\$16,604	\$20,015	\$1,327	\$1,334	\$90
Allocable Costs	\$617,526		\$19,099	\$191,416	\$61,497	\$145,382	\$175,252	\$11,619	\$11,679	\$791
Unallocated	(\$175,252)						(\$175,252)			
<b>1st Allocation</b>	<b>\$442,274</b>		<b>\$19,099</b>	<b>\$191,416</b>	<b>\$61,497</b>	<b>\$145,382</b>		<b>\$11,619</b>	<b>\$11,679</b>	<b>\$791</b>
Additions: 2nd										
Other	\$174,546	\$174,546								
Functional Cost	\$174,546	\$174,546								
Reallocate Admin		(\$174,546)	\$5,398	\$54,104	\$17,382	\$41,093	\$49,536	\$3,284	\$3,301	\$224
Allocable Costs	\$174,546		\$5,398	\$54,104	\$17,382	\$41,093	\$49,536	\$3,284	\$3,301	\$224
Unallocated	(\$49,536)						(\$49,536)			
<b>2nd Allocation</b>	<b>\$125,010</b>		<b>\$5,398</b>	<b>\$54,104</b>	<b>\$17,382</b>	<b>\$41,093</b>		<b>\$3,284</b>	<b>\$3,301</b>	<b>\$224</b>
<b>Total allocated</b>	<b>\$567,284</b>		<b>\$24,497</b>	<b>\$245,520</b>	<b>\$78,879</b>	<b>\$186,475</b>		<b>\$14,903</b>	<b>\$14,980</b>	<b>\$1,015</b>

Treasurer  
Schedule of costs to be  
allocated by function

	<u>Human Resources</u>
<b><u>Wages &amp; Benefits</u></b>	
SALARIES & WAGES	\$349
FRINGE BENEFITS	\$197
<b><u>Other Expense and Cost</u></b>	
SERVICES & SUPPLIES	\$5
BANKING FEES	
MAINT SERVICE CONTRACT	
PRINTING/ADVERTISING	
MILEAGE	
CLCK2	
POSTAGE/REFUNDS	
ELLECTED OFFICIAL SAL/B	\$149
Departmental Expenditures	\$700
Additions: 1st	
Other	
Functional Cost	<u>\$700</u>
Reallocate Admin	<u>\$91</u>
Allocable Costs	<u>\$791</u>
Unallocated	
<b>1st Allocation</b>	<b><u>\$791</u></b>
Additions: 2nd	
Other	
Functional Cost	
Reallocate Admin	<u>\$224</u>
Allocable Costs	<u>\$224</u>
Unallocated	
<b>2nd Allocation</b>	<b><u>\$224</u></b>
<b>Total allocated</b>	<b><u>\$1,015</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>
210 Capital Projects Fund	4	4.211 %	\$804		\$804	\$227	\$1,031
253 V&T Infrastructure Fund	4	4.211 %	\$804		\$804	\$227	\$1,031
505 Stormwater Drainage	2	2.105 %	\$402		\$402	\$114	\$516
510 Wastewater Fund	16	16.842 %	\$3,217		\$3,217	\$909	\$4,126
520 Water	16	16.842 %	\$3,217		\$3,217	\$909	\$4,126
730 School Debt Service	23	24.211 %	\$4,624		\$4,624	\$1,307	\$5,931
Parks Administration	4	4.211 %	\$804		\$804	\$227	\$1,031
All Other	14	14.737 %	\$2,815		\$2,815	\$795	\$3,610
250 Regional Transportation Fund	8	8.421 %	\$1,608		\$1,608	\$455	\$2,063
Landfill Administration	2	2.105 %	\$402		\$402	\$114	\$516
287 911 Surcharge	2	2.104 %	\$402		\$402	\$114	\$516
<b>Total</b>	<b>95</b>	<b>100.000 %</b>	<b>\$19,099</b>		<b>\$19,099</b>	<b>\$5,398</b>	<b>\$24,497</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>
510 Wastewater Fund	33	33.333 %	\$63,805		\$63,805	\$18,035	\$81,840
520 Water	33	33.333 %	\$63,805		\$63,805	\$18,035	\$81,840
505 Stormwater Drainage	33	33.334 %	\$63,806		\$63,806	\$18,034	\$81,840
Total	99	100.000 %	\$191,416		\$191,416	\$54,104	\$245,520

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

Source: Treasurer

Carson City, Nevada - Full Cost Allocation

Treasurer  
Detail allocation of  
Investment & Banking

User Department	<u>Allocation Units(A)</u>	<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	400	4.000 %	\$2,460		\$2,460	\$799	\$3,259
525 Building Permits	1,000	10.000 %	\$6,150		\$6,150	\$1,998	\$8,148
530 Cemetery	50	0.500 %	\$307		\$307	\$100	\$407
Health Admin	1,000	10.000 %	\$6,150		\$6,150	\$1,998	\$8,148
Library	50	0.500 %	\$307		\$307	\$100	\$407
Recorder	600	6.000 %	\$3,690		\$3,690		\$3,690
Landfill Administration	400	4.000 %	\$2,460		\$2,460	\$799	\$3,259
Alternative Sentencing	300	3.000 %	\$1,845		\$1,845	\$599	\$2,444
520 Water	567	5.670 %	\$3,487		\$3,487	\$1,133	\$4,620
510 Wastewater Fund	517	5.170 %	\$3,179		\$3,179	\$1,033	\$4,212
225 Carson City Transit Fund	50	0.500 %	\$307		\$307	\$100	\$407
All Other	1,700	17.000 %	\$10,454		\$10,454	\$3,396	\$13,850
Sheriff Administration	150	1.500 %	\$922		\$922	\$300	\$1,222
Juvenile Probation	50	0.500 %	\$307		\$307	\$100	\$407
505 Stormwater Drainage	616	6.160 %	\$3,788		\$3,788	\$1,231	\$5,019
Planning	50	0.500 %	\$307		\$307	\$100	\$407
Juvenile Court	50	0.500 %	\$307		\$307	\$100	\$407
Fire Administration	700	7.000 %	\$4,305		\$4,305	\$1,399	\$5,704
Clerk	700	7.000 %	\$4,305		\$4,305		\$4,305
District/Justice Court	1,000	10.000 %	\$6,150		\$6,150	\$1,998	\$8,148
240 Traffic/Transportation Fund	50	0.500 %	\$310		\$310	\$99	\$409
<b>Total</b>	<u>10,000</u>	<u>100.000 %</u>	<u>\$61,497</u>		<u>\$61,497</u>	<u>\$17,382</u>	<u>\$78,879</u>

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

Source: Treasurer

Carson City, Nevada - Full Cost Allocation

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	400	4.000 %	\$5,815		\$5,815	\$1,889	\$7,704
525 Building Permits	1,000	10.000 %	\$14,538		\$14,538	\$4,723	\$19,261
530 Cemetery	50	0.500 %	\$727		\$727	\$236	\$963
Health Admin	1,000	10.000 %	\$14,538		\$14,538	\$4,723	\$19,261
Library	50	0.500 %	\$727		\$727	\$236	\$963
Recorder	600	6.000 %	\$8,723		\$8,723		\$8,723
Landfill Administration	400	4.000 %	\$5,815		\$5,815	\$1,889	\$7,704
Alternative Sentencing	300	3.000 %	\$4,361		\$4,361	\$1,417	\$5,778
520 Water	567	5.670 %	\$8,243		\$8,243	\$2,678	\$10,921
510 Wastewater Fund	517	5.170 %	\$7,516		\$7,516	\$2,442	\$9,958
225 Carson City Transit Fund	50	0.500 %	\$727		\$727	\$236	\$963
All Other	1,700	17.000 %	\$24,715		\$24,715	\$8,030	\$32,745
Sheriff Administration	150	1.500 %	\$2,181		\$2,181	\$709	\$2,890
Juvenile Probation	50	0.500 %	\$727		\$727	\$236	\$963
505 Stormwater Drainage	616	6.160 %	\$8,956		\$8,956	\$2,910	\$11,866
Planning	50	0.500 %	\$727		\$727	\$236	\$963
Juvenile Court	50	0.500 %	\$727		\$727	\$236	\$963
Fire Administration	700	7.000 %	\$10,177		\$10,177	\$3,306	\$13,483
Clerk	700	7.000 %	\$10,177		\$10,177		\$10,177
District/Justice Court	1,000	10.000 %	\$14,538		\$14,538	\$4,723	\$19,261
240 Traffic/Transportation Fund	50	0.500 %	\$727		\$727	\$238	\$965
<b>Total</b>	<u>10,000</u>	<u>100.000 %</u>	<u>\$145,382</u>		<u>\$145,382</u>	<u>\$41,093</u>	<u>\$186,475</u>

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

Source: Treasurer

Carson City, Nevada - Full Cost Allocation

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>
240 Traffic/Transportation Fund	1	100.000 %	\$11,619		\$11,619	\$3,284	\$14,903
Total	1	100.000 %	\$11,619		\$11,619	\$3,284	\$14,903

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

Source: Treasurer



Carson City, Nevada - Full Cost Allocation

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 %	\$11,679		\$11,679	\$3,301	\$14,980
Total	1	100.000 %	\$11,679		\$11,679	\$3,301	\$14,980

(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>
225 Carson City Transit Fund	1	100.000 %	\$791		\$791	\$224	\$1,015
Total	1	100.000 %	\$791		\$791	\$224	\$1,015

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

Source:

Carson City, Nevada - Full Cost Allocation

Treasurer  
Detail allocation of  
Human Resources

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Human Resources	1	100.000 %	\$791		\$791	\$224	\$1,015
Total	1	100.000 %	\$791		\$791	\$224	\$1,015

(A) Alloc basis: Direct Allocation to Human Resources

Source:

Carson City, Nevada - Full Cost Allocation

Treasurer  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Debt Management</u>	<u>Utility Collect</u>	<u>Investment &amp; Banking</u>	<u>Revenue Reconciliation</u>	<u>Parking Ticket Collections</u>	<u>Landfill Collections</u>	<u>JAC Collections</u>	<u>Human Resources</u>
Clerk	\$14,482				\$10,177				
Recorder	\$12,413			\$4,305	\$8,723				
Human Resources	\$1,015								\$1,015
Assessor	\$10,963			\$3,259	\$7,704				
Planning	\$1,370			\$407	\$963				
Sheriff Administration	\$4,112			\$1,222	\$2,890				
Fire Administration	\$19,187			\$5,704	\$13,483				
Juvenile Probation	\$1,370			\$407	\$963				
Alternative Sentencing	\$8,222			\$2,444	\$5,778				
Landfill Administration	\$26,459	\$516		\$3,259	\$7,704		\$14,980		
Juvenile Court	\$1,370			\$407	\$963				
District/Justice Court	\$27,409			\$8,148	\$19,261				
Parks Administration	\$1,031	\$1,031							
Library	\$1,370			\$407	\$963				
Health Admin	\$27,409			\$8,148	\$19,261				
210 Capital Projects Fund	\$1,031	\$1,031							
225 Carson City Transit Fund	\$2,385			\$407	\$963			\$1,015	
240 Traffic/Transportation Fund	\$16,277			\$409	\$965	\$14,903			
250 Regional Transportation Fund	\$2,063	\$2,063							
253 V&T Infrastructure Fund	\$1,031	\$1,031							
287 911 Surcharge	\$516	\$516							
505 Stormwater Drainage	\$99,241	\$516	\$81,840	\$5,019	\$11,866				
510 Wastewater Fund	\$100,136	\$4,126	\$81,840	\$4,212	\$9,958				
520 Water	\$101,507	\$4,126	\$81,840	\$4,620	\$10,921				
525 Building Permits	\$27,409			\$8,148	\$19,261				
530 Cemetery	\$1,370			\$407	\$963				
730 School Debt Service	\$5,931	\$5,931							
All Other	\$50,205	\$3,610		\$13,850	\$32,745				
<b>Total</b>	<b>\$567,284</b>	<b>\$24,497</b>	<b>\$245,520</b>	<b>\$78,879</b>	<b>\$186,475</b>	<b>\$14,903</b>	<b>\$14,980</b>	<b>\$1,015</b>	<b>\$1,015</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>
	\$2,941,319			\$2,941,319
Allocated additions:				
1 - Building Charge	\$69,067		\$69,067	
2 - Equipment Charge	\$235		\$235	
1010100 - Board of Supervisors	\$6,236	\$7,646	\$13,882	
1010215 - Public Safety Complex	\$31,275	\$848	\$32,123	
1010600 - City Manager		\$28,749	\$28,749	
1010620 - Purchasing		\$1,489	\$1,489	
1010701 - Finance		\$16,733	\$16,733	
1010705 - Human Resources		\$19,374	\$19,374	
1010710 - Information Technology		\$185,739	\$185,739	
1010800 - Internal Auditor		\$3,118	\$3,118	
1013034 - Facilities Maintenance		\$24,090	\$24,090	
Total allocated additions:	<u>\$106,813</u>	<u>\$287,786</u>	<u>\$394,599</u>	<u>\$394,599</u>
Total to be allocated	<u><b>\$3,048,132</b></u>	<u><b>\$287,786</b></u>		<u><b>\$3,335,918</b></u>

Carson City, Nevada - Full Cost Allocation

District Attorney  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Departmental Support</u>	<u>Prosecution</u>
<b><u>Wages &amp; Benefits</u></b>				
SALARIES & WAGES	\$1,831,527	\$299,455	\$602,939	\$929,133
FRINGE BENEFITS	\$831,035	\$135,874	\$273,577	\$421,584
<b><u>Other Expense and Cost</u></b>				
SERVICES & SUPPLIES	\$64,882	\$10,608	\$21,359	\$32,915
PROSECUTION SERVICE & SUPPLIES	\$23,442			\$23,442
ELECTED OFFICIAL SAL/BEN	\$190,433	\$31,136	\$62,691	\$96,606
Departmental Expenditures	\$2,941,319	\$477,073	\$960,566	\$1,503,680
Additions: 1st				
Other	\$106,813	\$106,813		
Functional Cost	\$3,048,132	\$583,886	\$960,566	\$1,503,680
Reallocate Admin		(\$583,886)	\$227,599	\$356,287
Allocable Costs	\$3,048,132		\$1,188,165	\$1,859,967
Unallocated	(\$1,859,967)			(\$1,859,967)
<b>1st Allocation</b>	<b>\$1,188,165</b>		<b>\$1,188,165</b>	
Additions: 2nd				
Other	\$287,786	\$287,786		
Functional Cost	\$287,786	\$287,786		
Reallocate Admin		(\$287,786)	\$112,179	\$175,607
Allocable Costs	\$287,786		\$112,179	\$175,607
Unallocated	(\$175,607)			(\$175,607)
<b>2nd Allocation</b>	<b>\$112,179</b>		<b>\$112,179</b>	
<b>Total allocated</b>	<b>\$1,300,344</b>		<b>\$1,300,344</b>	

Carson City, Nevada - Full Cost Allocation

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	308	9.356 %	\$111,165		\$111,165		\$111,165
Recorder	130	3.949 %	\$46,920		\$46,920		\$46,920
City Manager	335	10.176 %	\$120,910		\$120,910	\$13,237	\$134,147
Human Resources	193	5.863 %	\$69,659		\$69,659	\$7,626	\$77,285
Sheriff Administration	142	4.313 %	\$51,251		\$51,251	\$5,611	\$56,862
Fire Administration	77	2.339 %	\$27,791		\$27,791	\$3,043	\$30,834
Public Works	178	5.407 %	\$64,245		\$64,245	\$7,033	\$71,278
Library	29	0.881 %	\$10,467		\$10,467	\$1,146	\$11,613
Health Admin	143	4.344 %	\$51,612		\$51,612	\$5,650	\$57,262
250 Regional Transportation Fund	11	0.334 %	\$3,970		\$3,970	\$435	\$4,405
Finance	126	3.827 %	\$45,477		\$45,477	\$4,979	\$50,456
505 Stormwater Drainage	8	0.243 %	\$2,887		\$2,887	\$316	\$3,203
510 Wastewater Fund	15	0.456 %	\$5,414		\$5,414	\$593	\$6,007
520 Water	8	0.243 %	\$2,887		\$2,887	\$316	\$3,203
525 Building Permits	15	0.456 %	\$5,414		\$5,414	\$593	\$6,007
602 Redevelopment	8	0.243 %	\$2,887		\$2,887	\$316	\$3,203
Information Technology	27	0.820 %	\$9,745		\$9,745	\$1,067	\$10,812
Parks Administration	218	6.622 %	\$78,682		\$78,682	\$8,614	\$87,296
Assessor	35	1.063 %	\$12,632		\$12,632	\$1,383	\$14,015
Juvenile Court	546	16.586 %	\$197,065		\$197,065	\$21,574	\$218,639
Alternative Sentencing	22	0.668 %	\$7,940		\$7,940	\$869	\$8,809
Treasurer	15	0.456 %	\$5,414		\$5,414		\$5,414
Pulbic Guardian	395	11.999 %	\$142,565		\$142,565	\$15,608	\$158,173
Purchasing	67	2.035 %	\$24,182		\$24,182	\$2,647	\$26,829
580 Workers Compensation Ins	13	0.395 %	\$4,692		\$4,692	\$514	\$5,206
Planning	201	6.106 %	\$72,546		\$72,546	\$7,942	\$80,488
254 Quality of Life Fund	7	0.213 %	\$2,526		\$2,526	\$277	\$2,803
501 Ambulance	2	0.061 %	\$722		\$722	\$79	\$801
590 Insurance Fund	18	0.546 %	\$6,498		\$6,498	\$711	\$7,209
<b>Total</b>	<b>3,292</b>	<b>100.000 %</b>	<b>\$1,188,165</b>		<b>\$1,188,165</b>	<b>\$112,179</b>	<b>\$1,300,344</b>

(A) Alloc basis: Departmental Support

Source: DA Salary & Wage Sheet



District Attorney  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Departmental Support</u>
Board of Supervisors	\$111,165	\$111,165
Recorder	\$46,920	\$46,920
Treasurer	\$5,414	\$5,414
City Manager	\$134,147	\$134,147
Purchasing	\$26,829	\$26,829
Finance	\$50,456	\$50,456
Human Resources	\$77,285	\$77,285
Information Technology	\$10,812	\$10,812
Public Works	\$71,278	\$71,278
Pulbic Guardian	\$158,173	\$158,173
Assessor	\$14,015	\$14,015
Planning	\$80,488	\$80,488
Sheriff Administration	\$56,862	\$56,862
Fire Administration	\$30,834	\$30,834
Alternative Sentencing	\$8,809	\$8,809
Juvenile Court	\$218,639	\$218,639
Parks Administration	\$87,296	\$87,296
Library	\$11,613	\$11,613
Health Admin	\$57,262	\$57,262
250 Regional Transportation Fund	\$4,405	\$4,405
254 Quality of Life Fund	\$2,803	\$2,803
501 Ambulance	\$801	\$801
505 Stormwater Drainage	\$3,203	\$3,203
510 Wastewater Fund	\$6,007	\$6,007
520 Water	\$3,203	\$3,203
525 Building Permits	\$6,007	\$6,007
580 Workers Compensation Ins	\$5,206	\$5,206
590 Insurance Fund	\$7,209	\$7,209
602 Redevelopment	\$3,203	\$3,203
Total	<u>\$1,300,344</u>	<u>\$1,300,344</u>

**SCHEDULE 9.01**

**CITY MANAGER**

NATURE AND EXTENT OF SERVICE

The City Manager's office is the Chief Administrative Officer of the City and is responsible for implementing the policies set by the Board of Supervisors. The City Manager performs municipal administrative work and is the key liaison on behalf of the Board, City staff, and all others. Costs of the department are allocated based on total expenditures by department/fund.

Carson City, Nevada - Full Cost Allocation

City Manager  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$902,608			\$902,608
Allocated additions:				
1 - Building Charge	\$12,247		\$12,247	
2 - Equipment Charge	\$1,888		\$1,888	
1010100 - Board of Supervisors	\$1,914	\$2,346	\$4,260	
1010500 - District Attorney	\$120,910	\$13,237	\$134,147	
1010620 - Purchasing		\$417	\$417	
1010630 - City Hall		\$11,148	\$11,148	
1010701 - Finance		\$5,213	\$5,213	
1010705 - Human Resources		\$1,375	\$1,375	
1010710 - Information Technology		\$139,879	\$139,879	
1010800 - Internal Auditor		\$957	\$957	
1013034 - Facilities Maintenance		\$14,845	\$14,845	
Total allocated additions:	<u>\$136,959</u>	<u>\$189,417</u>	<u>\$326,376</u>	<u>\$326,376</u>
Total to be allocated	<u><b>\$1,039,567</b></u>	<u><b>\$189,417</b></u>		<u><b>\$1,228,984</b></u>

Carson City, Nevada - Full Cost Allocation

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	\$549,533		\$549,533
FRINGE BENEFITS	\$246,496		\$246,496
<b><u>Other Expense and Cost</u></b>			
SERVICES & SUPPLIES	\$13,189		\$13,189
LOBBYIST	\$93,390		\$93,390
Departmental Expenditures	\$902,608		\$902,608
Additions: 1st			
Other	\$136,959	\$136,959	
Functional Cost	\$1,039,567	\$136,959	\$902,608
Reallocate Admin		(\$136,959)	\$136,959
Allocable Costs	\$1,039,567		\$1,039,567
<b>1st Allocation</b>	<b>\$1,039,567</b>		<b>\$1,039,567</b>
Additions: 2nd			
Other	\$189,417	\$189,417	
Functional Cost	\$189,417	\$189,417	
Reallocate Admin		(\$189,417)	\$189,417
Allocable Costs	\$189,417		\$189,417
<b>2nd Allocation</b>	<b>\$189,417</b>		<b>\$189,417</b>
<b>Total allocated</b>	<b>\$1,228,984</b>		<b>\$1,228,984</b>

Carson City, Nevada - Full Cost Allocation

City Manager  
Detail allocation of  
City Manager

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	224,320	0.211 %	\$2,193		\$2,193		\$2,193
Clerk	369,651	0.348 %	\$3,613		\$3,613		\$3,613
Recorder	429,755	0.404 %	\$4,201		\$4,201		\$4,201
Public Safety Complex	194,151	0.183 %	\$1,898		\$1,898		\$1,898
Elections	381,629	0.359 %	\$3,730		\$3,730	\$712	\$4,442
Treasurer	608,388	0.572 %	\$5,947		\$5,947		\$5,947
Assessor	868,852	0.817 %	\$8,492		\$8,492	\$1,620	\$10,112
District Attorney	2,941,319	2.766 %	\$28,749		\$28,749		\$28,749
Public Defender	1,592,277	1.497 %	\$15,563		\$15,563	\$2,969	\$18,532
Central Services	729,469	0.686 %	\$7,130		\$7,130	\$1,360	\$8,490
Finance	700,500	0.659 %	\$6,847		\$6,847	\$1,306	\$8,153
Human Resources	331,776	0.312 %	\$3,243		\$3,243	\$619	\$3,862
Information Technology	2,511,438	2.361 %	\$24,548		\$24,548	\$4,683	\$29,231
Geographic Information Systems	339,227	0.319 %	\$3,316		\$3,316	\$632	\$3,948
Purchasing	136,958	0.129 %	\$1,339		\$1,339	\$255	\$1,594
City Hall	73,487	0.069 %	\$718		\$718	\$137	\$855
Internal Auditor	105,151	0.099 %	\$1,028		\$1,028	\$196	\$1,224
Planning	755,623	0.710 %	\$7,386		\$7,386	\$1,409	\$8,795
Business License	60,952	0.057 %	\$596		\$596	\$114	\$710
Sheriff Administration	1,215,202	1.143 %	\$11,878		\$11,878	\$2,266	\$14,144
Sheriff Patrol	7,019,845	6.600 %	\$68,614		\$68,614	\$13,089	\$81,703
Sheriff General Services	617,443	0.581 %	\$6,035		\$6,035	\$1,151	\$7,186
Detention Facility	5,172,865	4.864 %	\$50,561		\$50,561	\$9,645	\$60,206
Dispatch	1,870,104	1.758 %	\$18,279		\$18,279	\$3,487	\$21,766
Trinet Grant	122,646	0.115 %	\$1,199		\$1,199	\$229	\$1,428
Fire Administration	324,483	0.305 %	\$3,172		\$3,172	\$605	\$3,777
Fire Operations	7,611,151	7.156 %	\$74,394		\$74,394	\$14,191	\$88,585
Fire Prevention	518,099	0.487 %	\$5,064		\$5,064	\$966	\$6,030
Fire Training	331,732	0.312 %	\$3,242		\$3,242	\$619	\$3,861
Emergency Management	321,049	0.302 %	\$3,138		\$3,138	\$599	\$3,737
Public Works	2,413,116	2.269 %	\$23,586		\$23,586	\$4,499	\$28,085
Juvenile Court	725,334	0.682 %	\$7,090		\$7,090	\$1,352	\$8,442
Juvenile Probation	1,759,787	1.655 %	\$17,201		\$17,201	\$3,281	\$20,482
Juvenile Detention	1,649,942	1.551 %	\$16,127		\$16,127	\$3,076	\$19,203
District/Justice Court	4,109,410	3.864 %	\$40,167		\$40,167	\$7,662	\$47,829
Alternative Sentencing	1,348,386	1.268 %	\$13,180		\$13,180	\$2,514	\$15,694
Parks Administration	502,858	0.473 %	\$4,915		\$4,915	\$938	\$5,853
Park Maintenance	1,395,956	1.313 %	\$13,644		\$13,644	\$2,603	\$16,247
Grants, Gifts, Donations	16,005	0.015 %	\$156		\$156	\$30	\$186
Swimming Pool	648,716	0.610 %	\$6,341		\$6,341	\$1,210	\$7,551
Community Center	255,714	0.240 %	\$2,499		\$2,499	\$477	\$2,976

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>
Recreation	403,284	0.379 %	\$3,942		\$3,942	\$752	\$4,694
Sports	257,451	0.242 %	\$2,516		\$2,516	\$480	\$2,996
Library	1,733,872	1.630 %	\$16,947		\$16,947	\$3,233	\$20,180
Health Admin	535,804	0.504 %	\$5,237		\$5,237	\$999	\$6,236
Landfill Administration	2,012,289	1.892 %	\$19,669		\$19,669	\$3,752	\$23,421
Animal Services	700,872	0.659 %	\$6,851		\$6,851	\$1,307	\$8,158
202 Cooperative Extension Fund	183,962	0.173 %	\$1,798		\$1,798	\$343	\$2,141
208 Supplemental Indigent Fund	1,346,606	1.266 %	\$13,162		\$13,162	\$2,511	\$15,673
215 Senior Citizens Fund	589,287	0.554 %	\$5,760		\$5,760	\$1,099	\$6,859
225 Carson City Transit Fund	1,334,431	1.255 %	\$13,043		\$13,043	\$2,488	\$15,531
230 Library Gift Fund	31,731	0.030 %	\$310		\$310	\$59	\$369
236 Administrative Assessment Fund	27,732	0.026 %	\$271		\$271	\$52	\$323
240 Traffic/Transportation Fund	9,687	0.009 %	\$95		\$95	\$18	\$113
250 Regional Transportation Fund	669,621	0.630 %	\$6,545		\$6,545	\$1,249	\$7,794
254 Quality of Life Fund	778,042	0.732 %	\$7,605		\$7,605	\$1,451	\$9,056
256 Street Maintenance Fund	3,951,932	3.716 %	\$38,627		\$38,627	\$7,368	\$45,995
275 Grant Fund	5,528,463	5.198 %	\$54,037		\$54,037	\$10,308	\$64,345
280 Commissary Fund	253,180	0.238 %	\$2,475		\$2,475	\$472	\$2,947
505 Stormwater Drainage	343,726	0.323 %	\$3,360		\$3,360	\$641	\$4,001
510 Wastewater Fund	4,540,285	4.269 %	\$44,378		\$44,378	\$8,465	\$52,843
520 Water	7,318,217	6.881 %	\$71,530		\$71,530	\$13,645	\$85,175
525 Building Permits	1,071,755	1.008 %	\$10,476		\$10,476	\$1,998	\$12,474
530 Cemetery	47,897	0.045 %	\$468		\$468	\$89	\$557
560 Fleet Management	1,332,911	1.253 %	\$13,028		\$13,028	\$2,485	\$15,513
570 Group Medical Insurance	2,042,819	1.921 %	\$19,967		\$19,967	\$3,809	\$23,776
580 Workers Compensation Ins	1,448,522	1.362 %	\$14,158		\$14,158	\$2,701	\$16,859
590 Insurance Fund	1,838,881	1.729 %	\$17,974		\$17,974	\$3,429	\$21,403
602 Redevelopment	273,530	0.257 %	\$2,674		\$2,674	\$510	\$3,184
603 Redevelopment Revolving	196,582	0.185 %	\$1,921		\$1,921	\$367	\$2,288
Medical	115,175	0.108 %	\$1,126		\$1,126	\$215	\$1,341
Environmental Health	387,058	0.364 %	\$3,783		\$3,783	\$722	\$4,505
Investigations	2,748,545	2.584 %	\$26,865		\$26,865	\$5,125	\$31,990
DC/JC Fees & Assessment	297,980	0.280 %	\$2,913		\$2,913	\$556	\$3,469
Northgate	28,307	0.027 %	\$277		\$277	\$53	\$330
210 Capital Projects Fund	453,733	0.427 %	\$4,435		\$4,435	\$846	\$5,281
287 911 Surcharge	558,462	0.525 %	\$5,459		\$5,459	\$1,041	\$6,500
Wildland Fire Management	154,657	0.145 %	\$1,512		\$1,512	\$288	\$1,800
Facilities Maintenance	1,436,868	1.351 %	\$14,044		\$14,044	\$2,679	\$16,723
Pulbic Guardian	267,571	0.252 %	\$2,615		\$2,615	\$499	\$3,114
Chartered Admin	1,004,370	0.944 %	\$9,817		\$9,817	\$1,873	\$11,690
Multi Purp Athletic Ctr	104,550	0.098 %	\$1,022		\$1,022	\$195	\$1,217

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>
Youth Sports Assoc	72,427	0.068 %	\$708		\$708	\$135	\$843
Juvenile Court Fees/Assessments	11,911	0.011 %	\$116		\$116	\$22	\$138
DC Environmental Health	228,546	0.215 %	\$2,234		\$2,234	\$426	\$2,660
235 Landscape Maintenance Fund	32,595	0.031 %	\$319		\$319	\$61	\$380
295 Arts & Culture Fund	15,138	0.014 %	\$148		\$148	\$28	\$176
Sexual Assault Response Team	14,857	0.014 %	\$145		\$145	\$28	\$173
Welfare	545,694	0.513 %	\$5,334		\$5,334	\$1,017	\$6,351
501 Ambulance	3,686,822	3.466 %	\$36,036		\$36,036	\$6,874	\$42,910
Rifle Range	83,933	0.076 %	\$816		\$816	\$153	\$969
<b>Total</b>	<u>106,357,336</u>	<u>100.000 %</u>	<u>\$1,039,567</u>		<u>\$1,039,567</u>	<u>\$189,417</u>	<u>\$1,228,984</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	\$2,193	\$2,193
Clerk	\$3,613	\$3,613
Recorder	\$4,201	\$4,201
Public Safety Complex	\$1,898	\$1,898
Treasurer	\$5,947	\$5,947
District Attorney	\$28,749	\$28,749
Purchasing	\$1,594	\$1,594
City Hall	\$855	\$855
Finance	\$8,153	\$8,153
Human Resources	\$3,862	\$3,862
Information Technology	\$29,231	\$29,231
Internal Auditor	\$1,224	\$1,224
Dispatch	\$21,766	\$21,766
Public Works	\$28,085	\$28,085
Geographic Information Systems	\$3,948	\$3,948
Facilities Maintenance	\$16,723	\$16,723
Elections	\$4,442	\$4,442
Pulbic Guardian	\$3,114	\$3,114
Assessor	\$10,112	\$10,112
Public Defender	\$18,532	\$18,532
Central Services	\$8,490	\$8,490
Northgate	\$330	\$330
Planning	\$8,795	\$8,795
Business License	\$710	\$710
Chartered Admin	\$11,690	\$11,690
Sheriff Administration	\$14,144	\$14,144
Investigations	\$31,990	\$31,990
Sheriff Patrol	\$81,703	\$81,703
Sheriff General Services	\$7,186	\$7,186
Detention Facility	\$60,206	\$60,206
Trinet Grant	\$1,428	\$1,428
Fire Administration	\$3,777	\$3,777
Fire Operations	\$88,585	\$88,585
Fire Prevention	\$6,030	\$6,030
Fire Training	\$3,861	\$3,861
Emergency Management	\$3,737	\$3,737
Wildland Fire Management	\$1,800	\$1,800
Juvenile Probation	\$20,482	\$20,482
Juvenile Detention	\$19,203	\$19,203
Alternative Sentencing	\$15,694	\$15,694
Landfill Administration	\$23,421	\$23,421
Juvenile Court	\$8,442	\$8,442



City Manager  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>City Manager</u>
Juvenile Court Fees/Assessments	\$138	\$138
District/Justice Court	\$47,829	\$47,829
DC/JC Fees & Assessment	\$3,469	\$3,469
Parks Administration	\$5,853	\$5,853
Park Maintenance	\$16,247	\$16,247
Grants, Gifts, Donations	\$186	\$186
Youth Sports Assoc	\$843	\$843
Multi Purp Athletic Ctr	\$1,217	\$1,217
Swimming Pool	\$7,551	\$7,551
Community Center	\$2,976	\$2,976
Recreation	\$4,694	\$4,694
Rifle Range	\$969	\$969
Sports	\$2,996	\$2,996
Library	\$20,180	\$20,180
Sexual Assalt Response Team	\$173	\$173
Welfare	\$6,351	\$6,351
Health Admin	\$6,236	\$6,236
Medical	\$1,341	\$1,341
Environmental Health	\$4,505	\$4,505
DC Environmental Health	\$2,660	\$2,660
Animal Services	\$8,158	\$8,158
202 Cooperative Extension Fund	\$2,141	\$2,141
208 Supplemental Indigent Fund	\$15,673	\$15,673
210 Capital Projects Fund	\$5,281	\$5,281
215 Senior Citizens Fund	\$6,859	\$6,859
225 Carson City Transit Fund	\$15,531	\$15,531
230 Library Gift Fund	\$369	\$369
235 Landscape Maintenance Fund	\$380	\$380
236 Administrative Assessment Fund	\$323	\$323
240 Traffic/Transportation Fund	\$113	\$113
250 Regional Transportation Fund	\$7,794	\$7,794
254 Quality of Life Fund	\$9,056	\$9,056
256 Street Maintenance Fund	\$45,995	\$45,995
275 Grant Fund	\$64,345	\$64,345
280 Commissary Fund	\$2,947	\$2,947
287 911 Surcharge	\$6,500	\$6,500
295 Arts & Culture Fund	\$176	\$176
501 Ambulance	\$42,910	\$42,910
505 Stormwater Drainage	\$4,001	\$4,001
510 Wastewater Fund	\$52,843	\$52,843
520 Water	\$85,175	\$85,175
525 Building Permits	\$12,474	\$12,474

Carson City, Nevada - Full Cost Allocation

City Manager  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>City Manager</u>
530 Cemetery	\$557	\$557
560 Fleet Management	\$15,513	\$15,513
570 Group Medical Insurance	\$23,776	\$23,776
580 Workers Compensation Ins	\$16,859	\$16,859
590 Insurance Fund	\$21,403	\$21,403
602 Redevelopment	\$3,184	\$3,184
603 Redevelopment Revolving	\$2,288	\$2,288
Total	<u>\$1,228,984</u>	<u>\$1,228,984</u>

**SCHEDULE 10.01**

**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>
	\$136,958			\$136,958
Allocated additions:				
1010100 - Board of Supervisors	\$290	\$356	\$646	
1010500 - District Attorney	\$24,182	\$2,647	\$26,829	
1010600 - City Manager	\$1,339	\$255	\$1,594	
1010701 - Finance		\$855	\$855	
1010705 - Human Resources		\$306	\$306	
1010710 - Information Technology		\$2,733	\$2,733	
1010800 - Internal Auditor		\$145	\$145	
Total allocated additions:	<u>\$25,811</u>	<u>\$7,297</u>	<u>\$33,108</u>	<u>\$33,108</u>
Total to be allocated	<u><b>\$162,769</b></u>	<u><b>\$7,297</b></u>		<u><b>\$170,066</b></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><u>Wages &amp; Benefits</u></b>					
SALARIES & WAGES	\$80,389		\$12,582	\$50,334	\$17,473
FRINGE BENEFITS	\$37,033		\$5,796	\$23,187	\$8,050
<b><u>Other Expense and Cost</u></b>					
SERVICES & SUPPLIES	\$19,536		\$3,058	\$12,232	\$4,246
Departmental Expenditures	\$136,958		\$21,436	\$85,753	\$29,769
Additions: 1st					
Other	\$25,811	\$25,811			
Functional Cost	\$162,769	\$25,811	\$21,436	\$85,753	\$29,769
Reallocate Admin		(\$25,811)	\$4,040	\$16,161	\$5,610
Allocable Costs	\$162,769		\$25,476	\$101,914	\$35,379
<b>1st Allocation</b>	<b>\$162,769</b>		<b>\$25,476</b>	<b>\$101,914</b>	<b>\$35,379</b>
Additions: 2nd					
Other	\$7,297	\$7,297			
Functional Cost	\$7,297	\$7,297			
Reallocate Admin		(\$7,297)	\$1,142	\$4,569	\$1,586
Allocable Costs	\$7,297		\$1,142	\$4,569	\$1,586
<b>2nd Allocation</b>	<b>\$7,297</b>		<b>\$1,142</b>	<b>\$4,569</b>	<b>\$1,586</b>
<b>Total allocated</b>	<b>\$170,066</b>		<b>\$26,618</b>	<b>\$106,483</b>	<b>\$36,965</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	12,977	0.040 %	\$10		\$10		\$10
Clerk	16,936	0.052 %	\$13		\$13		\$13
Recorder	35,368	0.109 %	\$28		\$28		\$28
Public Safety Complex	194,151	0.596 %	\$152		\$152		\$152
Elections	146,376	0.449 %	\$114		\$114	\$5	\$119
Assessor	53,543	0.164 %	\$42		\$42	\$2	\$44
District Attorney	88,323	0.271 %	\$69		\$69		\$69
City Manager	106,578	0.327 %	\$83		\$83		\$83
Central Services	729,469	2.240 %	\$571		\$571	\$26	\$597
Finance	78,352	0.241 %	\$61		\$61	\$3	\$64
Human Resources	22,543	0.069 %	\$18		\$18	\$1	\$19
Information Technology	1,406,408	4.318 %	\$1,100		\$1,100	\$50	\$1,150
Geographic Information Systems	251,643	0.773 %	\$197		\$197	\$9	\$206
City Hall	73,487	0.226 %	\$57		\$57	\$3	\$60
Planning	30,511	0.094 %	\$24		\$24	\$1	\$25
Sheriff Administration	618,501	1.899 %	\$484		\$484	\$22	\$506
Sheriff Patrol	353,129	1.084 %	\$276		\$276	\$13	\$289
Sheriff General Services	81,508	0.250 %	\$64		\$64	\$3	\$67
Detention Facility	499,191	1.533 %	\$390		\$390	\$18	\$408
Dispatch	103,168	0.317 %	\$81		\$81	\$4	\$85
Trinet Grant	13,465	0.041 %	\$11		\$11		\$11
Fire Administration	45,046	0.138 %	\$35		\$35	\$2	\$37
Fire Operations	406,364	1.248 %	\$318		\$318	\$14	\$332
Fire Training	84,874	0.261 %	\$66		\$66	\$3	\$69
Juvenile Court	91,809	0.282 %	\$72		\$72	\$3	\$75
Juvenile Probation	129,114	0.396 %	\$101		\$101	\$5	\$106
Juvenile Detention	87,500	0.269 %	\$68		\$68	\$3	\$71
District/Justice Court	564,608	1.733 %	\$442		\$442	\$20	\$462
Alternative Sentencing	119,717	0.368 %	\$94		\$94	\$4	\$98
Parks Administration	16,213	0.050 %	\$13		\$13	\$1	\$14
Park Maintenance	320,437	0.984 %	\$251		\$251	\$11	\$262
Grants, Gifts, Donations	15,521	0.048 %	\$12		\$12	\$1	\$13
Swimming Pool	198,744	0.610 %	\$155		\$155	\$7	\$162
Community Center	91,916	0.282 %	\$72		\$72	\$3	\$75
Recreation	64,993	0.200 %	\$51		\$51	\$2	\$53
Sports	63,836	0.196 %	\$50		\$50	\$2	\$52
Library	352,850	1.083 %	\$276		\$276	\$13	\$289
Health Admin	129,306	0.397 %	\$101		\$101	\$5	\$106
208 Supplemental Indigent Fund	1,188,109	3.648 %	\$929		\$929	\$42	\$971
215 Senior Citizens Fund	161,622	0.496 %	\$126		\$126	\$6	\$132
225 Carson City Transit Fund	1,259,396	3.867 %	\$985		\$985	\$45	\$1,030

**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>
230 Library Gift Fund	28,662	0.088 %	\$22		\$22	\$1	\$23
236 Administrative Assessment Fund	27,314	0.084 %	\$21		\$21	\$1	\$22
240 Traffic/Transportation Fund	715	0.002 %	\$1		\$1		\$1
250 Regional Transportation Fund	279,207	0.857 %	\$218		\$218	\$10	\$228
256 Street Maintenance Fund	1,605,687	4.930 %	\$1,256		\$1,256	\$57	\$1,313
280 Commissary Fund	179,786	0.552 %	\$141		\$141	\$6	\$147
505 Stormwater Drainage	125,283	0.385 %	\$98		\$98	\$4	\$102
510 Wastewater Fund	2,430,999	7.464 %	\$1,901		\$1,901	\$87	\$1,988
520 Water	4,208,967	12.922 %	\$3,292		\$3,292	\$150	\$3,442
525 Building Permits	754,982	2.318 %	\$591		\$591	\$27	\$618
530 Cemetery	29,975	0.092 %	\$23		\$23	\$1	\$24
560 Fleet Management	395,859	1.215 %	\$310		\$310	\$14	\$324
570 Group Medical Insurance	1,660,223	5.097 %	\$1,299		\$1,299	\$59	\$1,358
580 Workers Compensation Ins	1,270,536	3.901 %	\$994		\$994	\$45	\$1,039
590 Insurance Fund	1,693,769	5.200 %	\$1,325		\$1,325	\$60	\$1,385
602 Redevelopment	123,665	0.380 %	\$97		\$97	\$4	\$101
603 Redevelopment Revolving	196,582	0.604 %	\$154		\$154	\$7	\$161
Emergency Management	13,798	0.042 %	\$11		\$11		\$11
Public Works	150,276	0.461 %	\$118		\$118	\$5	\$123
254 Quality of Life Fund	239,296	0.735 %	\$187		\$187	\$9	\$196
Business License	5,753	0.018 %	\$4		\$4		\$4
Landfill Administration	946,442	2.906 %	\$740		\$740	\$34	\$774
Medical	49						
Environmental Health	6,788	0.021 %	\$5		\$5		\$5
Investigations	328,275	1.008 %	\$257		\$257	\$12	\$269
DC/JC Fees & Assessment	297,980	0.915 %	\$233		\$233	\$11	\$244
Northgate	28,307	0.087 %	\$22		\$22	\$1	\$23
210 Capital Projects Fund	453,733	1.393 %	\$355		\$355	\$16	\$371
287 911 Surcharge	558,462	1.715 %	\$437		\$437	\$20	\$457
Public Defender	1,592,277	4.889 %	\$1,245		\$1,245	\$57	\$1,302
Wildland Fire Management	140,529	0.431 %	\$110		\$110	\$5	\$115
Facilities Maintenance	339,502	1.042 %	\$266		\$266	\$12	\$278
Treasurer	74,716	0.229 %	\$58		\$58		\$58
Pulbic Guardian	7,509	0.023 %	\$6		\$6		\$6
Multi Purp Athletic Ctr	49,139	0.151 %	\$38		\$38	\$2	\$40
Youth Sports Assoc	40,838	0.125 %	\$32		\$32	\$1	\$33
Fire Prevention	39,395	0.121 %	\$31		\$31	\$1	\$32
Internal Auditor	105,151	0.323 %	\$82		\$82	\$4	\$86
Juvenile Court Fees/Assessments	11,911	0.037 %	\$9		\$9		\$9
DC Environmental Health	12,842	0.039 %	\$10		\$10		\$10
202 Cooperative Extension Fund	181,234	0.556 %	\$142		\$142	\$6	\$148

**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>
235 Landscape Maintenance Fund	32,595	0.100 %	\$25		\$25	\$1	\$26
295 Arts & Culture Fund	15,138	0.046 %	\$12		\$12	\$1	\$13
Animal Services	700,872	2.152 %	\$548		\$548	\$25	\$573
Welfare	327,173	1.004 %	\$256		\$256	\$12	\$268
Sexual Assault Response Team	1,405	0.004 %	\$1		\$1		\$1
501 Ambulance	536,262	1.646 %	\$419		\$419	\$19	\$438
Rifle Range	14,254	0.041 %	\$12		\$12	\$3	\$15
<b>Total</b>	<u>32,571,714</u>	<u>100.000 %</u>	<u>\$25,476</u>		<u>\$25,476</u>	<u>\$1,142</u>	<u>\$26,618</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>
250 Regional Transportation Fund	1,364,284	8.503 %	\$8,666		\$8,666	\$389	\$9,055
254 Quality of Life Fund	405,054	2.525 %	\$2,573		\$2,573	\$115	\$2,688
256 Street Maintenance Fund	529,963	3.303 %	\$3,366		\$3,366	\$151	\$3,517
520 Water	2,333,136	14.541 %	\$14,820		\$14,820	\$664	\$15,484
505 Stormwater Drainage	924,222	5.760 %	\$5,871		\$5,871	\$263	\$6,134
590 Insurance Fund	106,676	0.665 %	\$678		\$678	\$30	\$708
257 Infrastructure Tax	954,755	5.951 %	\$6,064		\$6,064	\$272	\$6,336
225 Carson City Transit Fund	18,929	0.118 %	\$120		\$120	\$5	\$125
210 Capital Projects Fund	3,825,184	23.841 %	\$24,297		\$24,297	\$1,089	\$25,386
510 Wastewater Fund	1,159,222	7.225 %	\$7,363		\$7,363	\$330	\$7,693
Wildland Fire Management	24,500	0.153 %	\$156		\$156	\$7	\$163
Library	1,500	0.009 %	\$10		\$10		\$10
560 Fleet Management	8,621	0.054 %	\$55		\$55	\$2	\$57
235 Landscape Maintenance Fund	26,560	0.166 %	\$169		\$169	\$8	\$177
253 V&T Infrastructure Fund	591,204	3.685 %	\$3,755		\$3,755	\$168	\$3,923
603 Redevelopment Revolving	1,985,392	12.374 %	\$12,611		\$12,611	\$565	\$13,176
Health Admin	55,000	0.343 %	\$349		\$349	\$16	\$365
All Other	741,107	4.619 %	\$4,707		\$4,707	\$211	\$4,918
Assessor	29,874	0.186 %	\$190		\$190	\$9	\$199
Public Defender	445,768	2.778 %	\$2,831		\$2,831	\$127	\$2,958
Information Technology	10,000	0.062 %	\$64		\$64	\$3	\$67
District/Justice Court	121,000	0.754 %	\$769		\$769	\$34	\$803
DC/JC Fees & Assessment	65,450	0.408 %	\$416		\$416	\$19	\$435
Park Maintenance	17,170	0.107 %	\$109		\$109	\$5	\$114
Grants, Gifts, Donations	1,317	0.008 %	\$8		\$8		\$8
Juvenile Probation	14,500	0.090 %	\$92		\$92	\$4	\$96
Public Works	9,765	0.061 %	\$62		\$62	\$3	\$65
Landfill Administration	1,158	0.007 %	\$7		\$7		\$7
Facilities Maintenance	1,158	0.007 %	\$7		\$7		\$7
208 Supplemental Indigent Fund	48,000	0.299 %	\$305		\$305	\$14	\$319
287 911 Surcharge	129,950	0.810 %	\$825		\$825	\$37	\$862
501 Ambulance	16,000	0.100 %	\$102		\$102	\$5	\$107
525 Building Permits	20,000	0.125 %	\$127		\$127	\$6	\$133
570 Group Medical Insurance	35,000	0.218 %	\$222		\$222	\$10	\$232
602 Redevelopment	23,265	0.145 %	\$148		\$148	\$8	\$156
<b>Total</b>	<b>16,044,684</b>	<b>100.000 %</b>	<b>\$101,914</b>		<b>\$101,914</b>	<b>\$4,569</b>	<b>\$106,483</b>

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

Source: Purchasing

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

**Purchasing  
Detail allocation of  
Mail**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	8	0.945 %	\$334		\$334		\$334
Clerk	7	0.826 %	\$292		\$292		\$292
Treasurer	7	0.826 %	\$292		\$292		\$292
Elections	3	0.354 %	\$125		\$125	\$6	\$131
Recorder	6	0.708 %	\$251		\$251		\$251
Assessor	9	1.063 %	\$376		\$376	\$18	\$394
District Attorney	34	4.014 %	\$1,420		\$1,420		\$1,420
City Manager	8	0.945 %	\$334		\$334		\$334
Finance	11	1.299 %	\$459		\$459	\$22	\$481
Human Resources	3	0.354 %	\$125		\$125	\$6	\$131
Information Technology	24	2.834 %	\$1,002		\$1,002	\$49	\$1,051
Planning	14	1.653 %	\$585		\$585	\$29	\$614
Sheriff Administration	9	1.063 %	\$376		\$376	\$18	\$394
Sheriff Patrol	54	6.375 %	\$2,256		\$2,256	\$110	\$2,366
Sheriff General Services	12	1.417 %	\$501		\$501	\$24	\$525
Detention Facility	47	5.549 %	\$1,963		\$1,963	\$96	\$2,059
Dispatch	33	3.896 %	\$1,378		\$1,378	\$67	\$1,445
Fire Administration	3	0.354 %	\$125		\$125	\$6	\$131
Fire Operations	47	5.549 %	\$1,963		\$1,963	\$96	\$2,059
Fire Prevention	4	0.472 %	\$167		\$167	\$8	\$175
Juvenile Court	6	0.708 %	\$251		\$251	\$12	\$263
Juvenile Probation	16	1.889 %	\$668		\$668	\$33	\$701
Juvenile Detention	23	2.715 %	\$961		\$961	\$47	\$1,008
District/Justice Court	44	5.195 %	\$1,838		\$1,838	\$90	\$1,928
Alternative Sentencing	10	1.181 %	\$418		\$418	\$20	\$438
Parks Administration	6	0.708 %	\$251		\$251	\$12	\$263
Park Maintenance	21	2.479 %	\$877		\$877	\$43	\$920
Swimming Pool	3	0.354 %	\$125		\$125	\$6	\$131
Community Center	2	0.236 %	\$84		\$84	\$4	\$88
Sports	1	0.118 %	\$42		\$42	\$2	\$44
Library	17	2.007 %	\$710		\$710	\$35	\$745
Health Admin	18	2.125 %	\$752		\$752	\$37	\$789
215 Senior Citizens Fund	3	0.354 %	\$125		\$125	\$6	\$131
256 Street Maintenance Fund	23	2.715 %	\$961		\$961	\$47	\$1,008
510 Wastewater Fund	33	3.896 %	\$1,378		\$1,378	\$67	\$1,445
525 Building Permits	1	0.118 %	\$42		\$42	\$2	\$44
560 Fleet Management	14	1.653 %	\$585		\$585	\$29	\$614
580 Workers Compensation Ins	3	0.354 %	\$125		\$125	\$6	\$131
Fire Training	2	0.236 %	\$84		\$84	\$4	\$88
Public Works	34	4.014 %	\$1,420		\$1,420	\$69	\$1,489
Landfill Administration	18	2.125 %	\$752		\$752	\$37	\$789

Carson City, Nevada - Full Cost Allocation

Purchasing  
Detail allocation of  
Mail

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Investigations	20	2.361 %	\$835		\$835	\$41	\$876
Facilities Maintenance	22	2.597 %	\$919		\$919	\$45	\$964
570 Group Medical Insurance	3	0.354 %	\$125		\$125	\$6	\$131
520 Water	27	3.188 %	\$1,128		\$1,128	\$55	\$1,183
760 Sub-Conservancy District	19	2.243 %	\$794		\$794	\$39	\$833
740 Tourism Authority	7	0.826 %	\$292		\$292	\$14	\$306
501 Ambulance	37	4.368 %	\$1,545		\$1,545	\$76	\$1,621
Pulbic Guardian	5	0.590 %	\$209		\$209	\$10	\$219
Chartered Admin	6	0.708 %	\$251		\$251	\$12	\$263
254 Quality of Life Fund	6	0.708 %	\$251		\$251	\$12	\$263
Recreation	2	0.236 %	\$84		\$84	\$4	\$88
280 Commissary Fund	1	0.118 %	\$42		\$42	\$2	\$44
Geographic Information Systems	3	0.354 %	\$125		\$125	\$6	\$131
Welfare	1	0.118 %	\$42		\$42	\$2	\$44
Environmental Health	6	0.708 %	\$251		\$251	\$12	\$263
DC Environmental Health	2	0.236 %	\$84		\$84	\$4	\$88
225 Carson City Transit Fund	3	0.354 %	\$125		\$125	\$6	\$131
250 Regional Transportation Fund	6	0.708 %	\$251		\$251	\$12	\$263
295 Arts & Culture Fund	1	0.118 %	\$42		\$42	\$2	\$44
602 Redevelopment	3	0.354 %	\$125		\$125	\$6	\$131
Business License	1	0.118 %	\$42		\$42	\$2	\$44
Rifle Range	2	0.236 %	\$84		\$84	\$4	\$88
208 Supplemental Indigent Fund	1	0.118 %	\$42		\$42	\$2	\$44
275 Grant Fund	21	2.479 %	\$877		\$877	\$43	\$920
505 Stormwater Drainage	1	0.126 %	\$41		\$41	\$6	\$47
<b>Total</b>	<b>847</b>	<b>100.000 %</b>	<b>\$35,379</b>		<b>\$35,379</b>	<b>\$1,586</b>	<b>\$36,965</b>

(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	\$344	\$10		\$334
Clerk	\$305	\$13		\$292
Recorder	\$279	\$28		\$251
Public Safety Complex	\$152	\$152		
Treasurer	\$350	\$58		\$292
District Attorney	\$1,489	\$69		\$1,420
City Manager	\$417	\$83		\$334
City Hall	\$60	\$60		
Finance	\$545	\$64		\$481
Human Resources	\$150	\$19		\$131
Information Technology	\$2,268	\$1,150	\$67	\$1,051
Internal Auditor	\$86	\$86		
Dispatch	\$1,530	\$85		\$1,445
Public Works	\$1,677	\$123	\$65	\$1,489
Geographic Information Systems	\$337	\$206		\$131
Facilities Maintenance	\$1,249	\$278	\$7	\$964
Elections	\$250	\$119		\$131
Pulbic Guardian	\$225	\$6		\$219
Assessor	\$637	\$44	\$199	\$394
Public Defender	\$4,260	\$1,302	\$2,958	
Central Services	\$597	\$597		
Northgate	\$23	\$23		
Planning	\$639	\$25		\$614
Business License	\$48	\$4		\$44
Chartered Admin	\$263			\$263
Sheriff Administration	\$900	\$506		\$394
Investigations	\$1,145	\$269		\$876
Sheriff Patrol	\$2,655	\$289		\$2,366
Sheriff General Services	\$592	\$67		\$525
Detention Facility	\$2,467	\$408		\$2,059
Trinet Grant	\$11	\$11		
Fire Administration	\$168	\$37		\$131
Fire Operations	\$2,391	\$332		\$2,059
Fire Prevention	\$207	\$32		\$175
Fire Training	\$157	\$69		\$88
Emergency Management	\$11	\$11		
Wildland Fire Management	\$278	\$115	\$163	
Juvenile Probation	\$903	\$106	\$96	\$701
Juvenile Detention	\$1,079	\$71		\$1,008
Alternative Sentencing	\$536	\$98		\$438
Landfill Administration	\$1,570	\$774	\$7	\$789

Carson City, Nevada - Full Cost Allocation

Purchasing  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>	<u>Mail</u>
Juvenile Court	\$338	\$75		\$263
Juvenile Court Fees/Assessments	\$9	\$9		
District/Justice Court	\$3,193	\$462	\$803	\$1,928
DC/JC Fees & Assessment	\$679	\$244	\$435	
Parks Administration	\$277	\$14		\$263
Park Maintenance	\$1,296	\$262	\$114	\$920
Grants, Gifts, Donations	\$21	\$13	\$8	
Youth Sports Assoc	\$33	\$33		
Multi Purp Athletic Ctr	\$40	\$40		
Swimming Pool	\$293	\$162		\$131
Community Center	\$163	\$75		\$88
Recreation	\$141	\$53		\$88
Rifle Range	\$103	\$15		\$88
Sports	\$96	\$52		\$44
Library	\$1,044	\$289	\$10	\$745
Sexual Assault Response Team	\$1	\$1		
Welfare	\$312	\$268		\$44
Health Admin	\$1,260	\$106	\$365	\$789
Medical				
Environmental Health	\$268	\$5		\$263
DC Environmental Health	\$98	\$10		\$88
Animal Services	\$573	\$573		
202 Cooperative Extension Fund	\$148	\$148		
208 Supplemental Indigent Fund	\$1,334	\$971	\$319	\$44
210 Capital Projects Fund	\$25,757	\$371	\$25,386	
215 Senior Citizens Fund	\$263	\$132		\$131
225 Carson City Transit Fund	\$1,286	\$1,030	\$125	\$131
230 Library Gift Fund	\$23	\$23		
235 Landscape Maintenance Fund	\$203	\$26	\$177	
236 Administrative Assessment Fund	\$22	\$22		
240 Traffic/Transportation Fund	\$1	\$1		
250 Regional Transportation Fund	\$9,546	\$228	\$9,055	\$263
253 V&T Infrastructure Fund	\$3,923		\$3,923	
254 Quality of Life Fund	\$3,147	\$196	\$2,688	\$263
256 Street Maintenance Fund	\$5,838	\$1,313	\$3,517	\$1,008
257 Infrastructure Tax	\$6,336		\$6,336	
275 Grant Fund	\$920			\$920
280 Commissary Fund	\$191	\$147		\$44
287 911 Surcharge	\$1,319	\$457	\$862	
295 Arts & Culture Fund	\$57	\$13		\$44
501 Ambulance	\$2,166	\$438	\$107	\$1,621

**Purchasing  
Departmental Cost  
Allocation Summary**

	<u>Total</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>	<u>Mail</u>
505 Stormwater Drainage	\$6,283	\$102	\$6,134	\$47
510 Wastewater Fund	\$11,126	\$1,988	\$7,693	\$1,445
520 Water	\$20,109	\$3,442	\$15,484	\$1,183
525 Building Permits	\$795	\$618	\$133	\$44
530 Cemetery	\$24	\$24		
560 Fleet Management	\$995	\$324	\$57	\$614
570 Group Medical Insurance	\$1,721	\$1,358	\$232	\$131
580 Workers Compensation Ins	\$1,170	\$1,039		\$131
590 Insurance Fund	\$2,093	\$1,385	\$708	
602 Redevelopment	\$388	\$101	\$156	\$131
603 Redevelopment Revolving	\$13,337	\$161	\$13,176	
740 Tourism Authority	\$306			\$306
760 Sub-Conservancy District	\$833			\$833
All Other	\$4,918		\$4,918	
Total	<u>\$170,066</u>	<u>\$26,618</u>	<u>\$106,483</u>	<u>\$36,965</u>

**SCHEDULE 11.01**

**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>
	\$73,487			\$73,487
Allocated additions:				
1010100 - Board of Supervisors	\$156	\$191	\$347	
1010600 - City Manager	\$718	\$137	\$855	
1010620 - Purchasing	\$57	\$3	\$60	
1010701 - Finance		\$696	\$696	
1010800 - Internal Auditor		\$78	\$78	
Total allocated additions:	<u>\$931</u>	<u>\$1,105</u>	<u>\$2,036</u>	<u>\$2,036</u>
Total to be allocated	<u>\$74,418</u>	<u>\$1,105</u>		<u>\$75,523</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	\$44,797			\$44,797
POWER	\$21,421		\$21,421	
HEATING	\$7,269		\$7,269	
Departmental Expenditures	\$73,487		\$28,690	\$44,797
Additions: 1st				
Other	\$931	\$931		
Functional Cost	\$74,418	\$931	\$28,690	\$44,797
Reallocate Admin		(\$931)	\$363	\$568
Allocable Costs	\$74,418		\$29,053	\$45,365
<b>1st Allocation</b>	<b>\$74,418</b>		<b>\$29,053</b>	<b>\$45,365</b>
Additions: 2nd				
Other	\$1,105	\$1,105		
Functional Cost	\$1,105	\$1,105		
Reallocate Admin		(\$1,105)	\$431	\$674
Allocable Costs	\$1,105		\$431	\$674
<b>2nd Allocation</b>	<b>\$1,105</b>		<b>\$431</b>	<b>\$674</b>
<b>Total allocated</b>	<b>\$75,523</b>		<b>\$29,484</b>	<b>\$46,039</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 %	\$1,388		\$1,388		\$1,388
Treasurer	1,882	12.831 %	\$3,728		\$3,728		\$3,728
Assessor	1,412	9.626 %	\$2,797		\$2,797	\$69	\$2,866
City Manager	3,279	22.355 %	\$6,495		\$6,495		\$6,495
Finance	1,548	10.554 %	\$3,066		\$3,066	\$76	\$3,142
Human Resources	3,052	20.807 %	\$6,045		\$6,045	\$149	\$6,194
Information Technology	2,027	13.819 %	\$4,015		\$4,015	\$99	\$4,114
570 Group Medical Insurance	164	1.118 %	\$325		\$325	\$8	\$333
580 Workers Compensation Ins	461	3.143 %	\$913		\$913	\$23	\$936
Pulbic Guardian	142	0.968 %	\$281		\$281	\$7	\$288
<b>Total</b>	<u>14,668</u>	<u>100.000 %</u>	<u>\$29,053</u>		<u>\$29,053</u>	<u>\$431</u>	<u>\$29,484</u>

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

Source: Facilities Maintenance

Carson City, Nevada - Full Cost Allocation

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	8	10.256 %	\$4,653		\$4,653		\$4,653
Treasurer	7	8.974 %	\$4,071		\$4,071		\$4,071
Assessor	9	11.538 %	\$5,234		\$5,234	\$110	\$5,344
City Manager	8	10.256 %	\$4,653		\$4,653		\$4,653
Finance	11	14.103 %	\$6,398		\$6,398	\$135	\$6,533
Human Resources	3	3.846 %	\$1,745		\$1,745	\$37	\$1,782
Information Technology	24	30.769 %	\$13,958		\$13,958	\$294	\$14,252
580 Workers Compensation Ins	3	3.846 %	\$1,745		\$1,745	\$37	\$1,782
Pulbic Guardian	5	6.412 %	\$2,908		\$2,908	\$61	\$2,969
Total	<u>78</u>	<u>100.000 %</u>	<u>\$45,365</u>		<u>\$45,365</u>	<u>\$674</u>	<u>\$46,039</u>

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

Source: Human Resources

City Hall  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Utilities</u>	<u>Common Costs</u>
Board of Supervisors	\$6,041	\$1,388	\$4,653
Treasurer	\$7,799	\$3,728	\$4,071
City Manager	\$11,148	\$6,495	\$4,653
Finance	\$9,675	\$3,142	\$6,533
Human Resources	\$7,976	\$6,194	\$1,782
Information Technology	\$18,366	\$4,114	\$14,252
Pulbic Guardian	\$3,257	\$288	\$2,969
Assessor	\$8,210	\$2,866	\$5,344
570 Group Medical Insurance	\$333	\$333	
580 Workers Compensation Ins	\$2,718	\$936	\$1,782
Total	<u>\$75,523</u>	<u>\$29,484</u>	<u>\$46,039</u>

**SCHEDULE 12.01**

**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 debt services payments made by Fund.
- **Contracts** – These costs are allocated based on Operating Services and Supply costs by department/fund.
- **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:

1 - Building Charge	\$5,782		\$5,782
2 - Equipment Charge	\$741		\$741
1010100 - Board of Supervisors	\$1,485	\$1,821	\$3,306
1010500 - District Attorney	\$45,477	\$4,979	\$50,456
1010600 - City Manager	\$6,847	\$1,306	\$8,153
1010620 - Purchasing	\$520	\$25	\$545
1010630 - City Hall	\$9,464	\$211	\$9,675
1010705 - Human Resources		\$3,620	\$3,620
1010710 - Information Technology		\$21,298	\$21,298
1010800 - Internal Auditor		\$742	\$742
1013034 - Facilities Maintenance		\$7,008	\$7,008

Total allocated additions:	<u>\$70,316</u>	<u>\$41,010</u>	<u>\$111,326</u>	<u>\$111,326</u>
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Departmental cost adjustments:

SALARIES - DIRECT BILL	\$155,483			
Total departmental cost adjustments:	<u>\$155,483</u>			<u>\$155,483</u>

Total to be allocated	<u><u>\$926,299</u></u>	<u><u>\$41,010</u></u>		<u><u>\$967,309</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><u>Wages &amp; Benefits</u></b>										
SALARIES & WAGES	\$445,522	\$61,972	\$45,220	\$78,679	\$69,056	\$82,065	\$12,920	\$4,945	\$29,137	\$29,137
FRINGE BENEFITS	\$176,626	\$24,569	\$17,928	\$31,192	\$27,377	\$32,535	\$5,122	\$1,961	\$11,551	\$11,551
<b><u>Other Expense and Cost</u></b>										
SERVICES & SUPPLIES	\$16,722	\$2,507	\$1,829	\$3,184	\$2,794	\$3,323	\$523	\$201	\$1,181	\$1,180
AUDITING FEES	\$48,830									
PROFESSIONAL SERVICE	\$12,800		\$12,800							
Departmental Expenditures	\$700,500	\$89,048	\$77,777	\$113,055	\$99,227	\$117,923	\$18,565	\$7,107	\$41,869	\$41,868
<b><u>Cost Adjustments</u></b>										
SALARIES - DIRECT BILL	\$155,483	\$23,307	\$17,010	\$29,604	\$25,981	\$30,894	\$4,867	\$1,866	\$10,977	\$10,977
Additions: 1st										
Other	\$70,316	\$70,316								
Functional Cost	\$926,299	\$182,671	\$94,787	\$142,659	\$125,208	\$148,817	\$23,432	\$8,973	\$52,846	\$52,845
Reallocate Admin		(\$182,671)	\$23,284	\$35,044	\$30,757	\$36,557	\$5,756	\$2,204	\$12,982	\$12,981
Allocable Costs	\$926,299		\$118,071	\$177,703	\$155,965	\$185,374	\$29,188	\$11,177	\$65,828	\$65,826
Unallocated	(\$56,342)									
<b>1st Allocation</b>	<b>\$869,957</b>		<b>\$118,071</b>	<b>\$177,703</b>	<b>\$155,965</b>	<b>\$185,374</b>	<b>\$29,188</b>	<b>\$11,177</b>	<b>\$65,828</b>	<b>\$65,826</b>
Additions: 2nd										
Other	\$41,010	\$41,010								
Functional Cost	\$41,010	\$41,010								
Reallocate Admin		(\$41,010)	\$5,227	\$7,867	\$6,905	\$8,207	\$1,292	\$495	\$2,914	\$2,914
Allocable Costs	\$41,010		\$5,227	\$7,867	\$6,905	\$8,207	\$1,292	\$495	\$2,914	\$2,914
Unallocated	(\$2,496)									
<b>2nd Allocation</b>	<b>\$38,514</b>		<b>\$5,227</b>	<b>\$7,867</b>	<b>\$6,905</b>	<b>\$8,207</b>	<b>\$1,292</b>	<b>\$495</b>	<b>\$2,914</b>	<b>\$2,914</b>
<b>Total allocated</b>	<b>\$908,471</b>		<b>\$123,298</b>	<b>\$185,570</b>	<b>\$162,870</b>	<b>\$193,581</b>	<b>\$30,480</b>	<b>\$11,672</b>	<b>\$68,742</b>	<b>\$68,740</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		\$32,391
FRINGE BENEFITS		\$12,840
<b><u>Other Expense and Cost</u></b>		
SERVICES & SUPPLIES		
AUDITING FEES	\$48,830	
PROFESSIONAL SERVICE		
Departmental Expenditures	<u>\$48,830</u>	<u>\$45,231</u>
<b><u>Cost Adjustments</u></b>		
SALARIES - DIRECT BILL		
Additions: 1st		
Other		
Functional Cost	<u>\$48,830</u>	<u>\$45,231</u>
Reallocate Admin	\$11,995	\$11,111
Allocable Costs	\$60,825	\$56,342
Unallocated		(\$56,342)
<b>1st Allocation</b>	<b><u>\$60,825</u></b>	
Additions: 2nd		
Other		
Functional Cost		
Reallocate Admin	\$2,693	\$2,496
Allocable Costs	\$2,693	\$2,496
Unallocated		(\$2,496)
<b>2nd Allocation</b>	<b><u>\$2,693</u></b>	
<b>Total allocated</b>	<b><u>\$63,518</u></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	8	0.576 %	\$681		\$681		\$681
Clerk	9	0.648 %	\$766		\$766		\$766
Treasurer	10	0.720 %	\$851		\$851		\$851
Elections	8	0.576 %	\$681		\$681	\$32	\$713
Recorder	8	0.576 %	\$681		\$681		\$681
Assessor	9	0.648 %	\$766		\$766	\$36	\$802
District Attorney	42	3.026 %	\$3,573		\$3,573		\$3,573
City Manager	9	0.648 %	\$766		\$766		\$766
Human Resources	4	0.288 %	\$340		\$340	\$16	\$356
Information Technology	27	1.945 %	\$2,297		\$2,297	\$109	\$2,406
Purchasing	2	0.144 %	\$170		\$170		\$170
Planning	18	1.297 %	\$1,531		\$1,531	\$72	\$1,603
Sheriff Administration	9	0.648 %	\$766		\$766	\$36	\$802
Sheriff Patrol	54	3.890 %	\$4,594		\$4,594	\$217	\$4,811
Sheriff General Services	16	1.153 %	\$1,361		\$1,361	\$64	\$1,425
Detention Facility	47	3.386 %	\$3,998		\$3,998	\$189	\$4,187
Dispatch	35	2.522 %	\$2,977		\$2,977	\$141	\$3,118
Fire Administration	4	0.288 %	\$340		\$340	\$16	\$356
Fire Operations	47	3.386 %	\$3,998		\$3,998	\$189	\$4,187
Fire Prevention	9	0.648 %	\$766		\$766	\$36	\$802
Fire Training	2	0.144 %	\$170		\$170	\$8	\$178
Juvenile Court	6	0.432 %	\$510		\$510	\$24	\$534
Juvenile Probation	20	1.441 %	\$1,701		\$1,701	\$80	\$1,781
Juvenile Detention	24	1.729 %	\$2,042		\$2,042	\$96	\$2,138
District/Justice Court	48	3.458 %	\$4,083		\$4,083	\$193	\$4,276
Alternative Sentencing	30	2.161 %	\$2,552		\$2,552	\$121	\$2,673
Parks Administration	7	0.504 %	\$595		\$595	\$28	\$623
Park Maintenance	24	1.729 %	\$2,042		\$2,042	\$96	\$2,138
Swimming Pool	117	8.429 %	\$9,953		\$9,953	\$470	\$10,423
Community Center	14	1.009 %	\$1,191		\$1,191	\$56	\$1,247
Recreation	85	6.124 %	\$7,231		\$7,231	\$342	\$7,573
Sports	52	3.746 %	\$4,423		\$4,423	\$209	\$4,632
Library	36	2.594 %	\$3,062		\$3,062	\$145	\$3,207
Health Admin	27	1.945 %	\$2,297		\$2,297	\$109	\$2,406
215 Senior Citizens Fund	3	0.216 %	\$255		\$255	\$12	\$267
256 Street Maintenance Fund	26	1.873 %	\$2,212		\$2,212	\$105	\$2,317
510 Wastewater Fund	33	2.378 %	\$2,807	(\$2,065)	\$742	\$133	\$875
525 Building Permits	3	0.216 %	\$255		\$255	\$12	\$267
530 Cemetery	1	0.072 %	\$85		\$85	\$4	\$89
560 Fleet Management	14	1.009 %	\$1,191		\$1,191	\$56	\$1,247
580 Workers Compensation Ins	3	0.216 %	\$255		\$255	\$12	\$267

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>
Public Works	42	3.026 %	\$3,573		\$3,573	\$169	\$3,742
Landfill Administration	18	1.297 %	\$1,531		\$1,531	\$72	\$1,603
Investigations	20	1.441 %	\$1,701		\$1,701	\$80	\$1,781
Facilities Maintenance	25	1.801 %	\$2,127		\$2,127	\$101	\$2,228
Wildland Fire Management	4	0.288 %	\$340		\$340	\$16	\$356
570 Group Medical Insurance	7	0.504 %	\$595	(\$1,549)	(\$954)	\$28	(\$926)
520 Water	29	2.089 %	\$2,467	(\$2,065)	\$402	\$117	\$519
760 Sub-Conservancy District	20	1.441 %	\$1,701		\$1,701	\$80	\$1,781
740 Tourism Authority	9	0.648 %	\$766		\$766	\$36	\$802
501 Ambulance	54	3.890 %	\$4,594		\$4,594	\$217	\$4,811
Pulbic Guardian	10	0.720 %	\$851		\$851	\$40	\$891
Chartered Admin	15	1.081 %	\$1,276		\$1,276	\$60	\$1,336
202 Cooperative Extension Fund	1	0.072 %	\$85		\$85	\$4	\$89
254 Quality of Life Fund	13	0.937 %	\$1,106		\$1,106	\$52	\$1,158
Multi Purp Athletic Ctr	11	0.793 %	\$936		\$936	\$44	\$980
280 Commissary Fund	3	0.216 %	\$255		\$255	\$12	\$267
Geographic Information Systems	3	0.216 %	\$255		\$255	\$12	\$267
Sexual Assalt Response Team	7	0.504 %	\$595		\$595	\$28	\$623
Welfare	1	0.072 %	\$85		\$85	\$4	\$89
Environmental Health	6	0.432 %	\$510		\$510	\$24	\$534
DC Environmental Health	2	0.144 %	\$170		\$170	\$8	\$178
208 Supplemental Indigent Fund	4	0.288 %	\$340		\$340	\$16	\$356
225 Carson City Transit Fund	3	0.216 %	\$255		\$255	\$12	\$267
250 Regional Transportation Fund	10	0.720 %	\$851		\$851	\$40	\$891
295 Arts & Culture Fund	1	0.072 %	\$85		\$85	\$4	\$89
602 Redevelopment	3	0.216 %	\$255		\$255	\$12	\$267
Rifle Range	8	0.576 %	\$681		\$681	\$32	\$713
230 Library Gift Fund	3	0.216 %	\$255		\$255	\$12	\$267
236 Administrative Assessment Fund	1	0.072 %	\$85		\$85	\$4	\$89
275 Grant Fund	101	7.277 %	\$8,592		\$8,592	\$406	\$8,998
505 Stormwater Drainage	1	0.072 %	\$85	(\$1,033)	(\$948)	\$4	(\$944)
All Other	2	0.144 %	\$170		\$170	\$8	\$178
Business License	1	0.081 %	\$83		\$83	\$9	\$92
Subtotal	1,388	100.000 %	\$118,071	(\$6,712)	\$111,359	\$5,227	\$116,586
Direct Billed				\$6,712	\$6,712		\$6,712
Total	1,388	100.000 %	\$118,071	\$0	\$118,071	\$5,227	\$123,298

(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	224,320	0.211 %	\$374		\$374		\$374
Clerk	369,651	0.347 %	\$616		\$616		\$616
Recorder	429,755	0.403 %	\$717		\$717		\$717
Public Safety Complex	194,151	0.182 %	\$324		\$324		\$324
Elections	381,629	0.358 %	\$636		\$636	\$30	\$666
Treasurer	608,388	0.571 %	\$1,015		\$1,015		\$1,015
Assessor	868,852	0.815 %	\$1,449		\$1,449	\$68	\$1,517
District Attorney	2,941,319	2.760 %	\$4,905		\$4,905		\$4,905
City Manager	902,608	0.847 %	\$1,505		\$1,505		\$1,505
Public Defender	1,592,277	1.494 %	\$2,655		\$2,655	\$124	\$2,779
Central Services	729,469	0.685 %	\$1,216		\$1,216	\$57	\$1,273
Human Resources	331,776	0.311 %	\$553		\$553	\$26	\$579
Information Technology	2,511,438	2.357 %	\$4,188		\$4,188	\$196	\$4,384
Geographic Information Systems	339,227	0.318 %	\$566		\$566	\$27	\$593
Purchasing	136,958	0.129 %	\$228		\$228		\$228
City Hall	73,487	0.069 %	\$123		\$123		\$123
Internal Auditor	105,151	0.099 %	\$175		\$175	\$8	\$183
Planning	755,623	0.709 %	\$1,260		\$1,260	\$59	\$1,319
Business License	60,952	0.057 %	\$102		\$102	\$5	\$107
Sheriff Administration	1,215,202	1.140 %	\$2,027		\$2,027	\$95	\$2,122
Sheriff Patrol	7,019,845	6.588 %	\$11,707		\$11,707	\$549	\$12,256
Sheriff General Services	617,443	0.579 %	\$1,030		\$1,030	\$48	\$1,078
Detention Facility	5,172,865	4.854 %	\$8,626		\$8,626	\$404	\$9,030
Dispatch	1,870,104	1.755 %	\$3,119		\$3,119	\$146	\$3,265
Trinet Grant	122,646	0.115 %	\$205		\$205	\$10	\$215
Fire Administration	324,483	0.305 %	\$541		\$541	\$25	\$566
Fire Operations	7,611,151	7.143 %	\$12,693		\$12,693	\$595	\$13,288
Fire Prevention	518,099	0.486 %	\$864		\$864	\$40	\$904
Fire Training	331,732	0.311 %	\$553		\$553	\$26	\$579
Emergency Management	321,049	0.301 %	\$535		\$535	\$25	\$560
Public Works	2,413,116	2.265 %	\$4,024		\$4,024	\$189	\$4,213
Juvenile Court	725,334	0.681 %	\$1,210		\$1,210	\$57	\$1,267
Juvenile Probation	1,759,787	1.651 %	\$2,935		\$2,935	\$138	\$3,073
Juvenile Detention	1,649,942	1.548 %	\$2,752		\$2,752	\$129	\$2,881
District/Justice Court	4,109,410	3.856 %	\$6,853		\$6,853	\$321	\$7,174
Alternative Sentencing	1,348,386	1.265 %	\$2,249		\$2,249	\$105	\$2,354
Parks Administration	502,858	0.472 %	\$839		\$839	\$39	\$878
Park Maintenance	1,395,956	1.310 %	\$2,328		\$2,328	\$109	\$2,437
Grants, Gifts, Donations	16,005	0.015 %	\$27		\$27	\$1	\$28
Swimming Pool	648,716	0.609 %	\$1,082		\$1,082	\$51	\$1,133
Community Center	255,714	0.240 %	\$426		\$426	\$20	\$446

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>
Recreation	403,284	0.378 %	\$673		\$673	\$32	\$705
Sports	257,451	0.242 %	\$429		\$429	\$20	\$449
Library	1,733,872	1.627 %	\$2,891		\$2,891	\$135	\$3,026
Health Admin	535,804	0.503 %	\$894		\$894	\$42	\$936
Landfill Administration	2,012,289	1.888 %	\$3,356		\$3,356	\$157	\$3,513
Animal Services	700,872	0.658 %	\$1,169		\$1,169	\$55	\$1,224
202 Cooperative Extension Fund	183,962	0.173 %	\$307		\$307	\$14	\$321
208 Supplemental Indigent Fund	1,346,606	1.264 %	\$2,246		\$2,246	\$105	\$2,351
215 Senior Citizens Fund	589,287	0.553 %	\$983		\$983	\$46	\$1,029
225 Carson City Transit Fund	1,334,431	1.252 %	\$2,225		\$2,225	\$104	\$2,329
230 Library Gift Fund	31,731	0.030 %	\$53		\$53	\$2	\$55
236 Administrative Assessment Fund	27,732	0.026 %	\$46		\$46	\$2	\$48
240 Traffic/Transportation Fund	9,687	0.009 %	\$16		\$16	\$1	\$17
250 Regional Transportation Fund	669,621	0.628 %	\$1,117		\$1,117	\$52	\$1,169
254 Quality of Life Fund	778,042	0.730 %	\$1,297		\$1,297	\$61	\$1,358
256 Street Maintenance Fund	3,951,932	3.709 %	\$6,590		\$6,590	\$309	\$6,899
275 Grant Fund	5,528,463	5.188 %	\$9,219		\$9,219	\$432	\$9,651
280 Commissary Fund	253,180	0.238 %	\$422		\$422	\$20	\$442
505 Stormwater Drainage	343,726	0.323 %	\$573	(\$3,614)	(\$3,041)	\$27	(\$3,014)
510 Wastewater Fund	4,540,285	4.261 %	\$7,572	(\$7,228)	\$344	\$355	\$699
520 Water	7,318,217	6.868 %	\$12,204	(\$7,228)	\$4,976	\$572	\$5,548
525 Building Permits	1,071,755	1.006 %	\$1,787		\$1,787	\$84	\$1,871
530 Cemetery	47,897	0.045 %	\$80		\$80	\$4	\$84
560 Fleet Management	1,332,911	1.251 %	\$2,223		\$2,223	\$104	\$2,327
570 Group Medical Insurance	2,042,819	1.917 %	\$3,407	(\$5,421)	(\$2,014)	\$160	(\$1,854)
580 Workers Compensation Ins	1,448,522	1.359 %	\$2,416		\$2,416	\$113	\$2,529
590 Insurance Fund	1,838,881	1.726 %	\$3,067		\$3,067	\$144	\$3,211
602 Redevelopment	273,530	0.257 %	\$456		\$456	\$21	\$477
603 Redevelopment Revolving	196,582	0.184 %	\$328		\$328	\$15	\$343
Medical	115,175	0.108 %	\$192		\$192	\$9	\$201
Environmental Health	387,058	0.363 %	\$645		\$645	\$30	\$675
Investigations	2,748,545	2.579 %	\$4,584		\$4,584	\$215	\$4,799
DC/JC Fees & Assessment	297,980	0.280 %	\$497		\$497	\$23	\$520
Northgate	28,307	0.027 %	\$47		\$47	\$2	\$49
210 Capital Projects Fund	453,733	0.426 %	\$757		\$757	\$35	\$792
287 911 Surcharge	558,462	0.524 %	\$931		\$931	\$44	\$975
Wildland Fire Management	154,657	0.145 %	\$258		\$258	\$12	\$270
Facilities Maintenance	1,436,868	1.348 %	\$2,396		\$2,396	\$112	\$2,508
Pulbic Guardian	267,571	0.251 %	\$446		\$446	\$21	\$467
Chartered Admin	1,004,370	0.943 %	\$1,675		\$1,675	\$78	\$1,753
Multi Purp Athletic Ctr	104,550	0.098 %	\$174		\$174	\$8	\$182

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>
Youth Sports Assoc	72,427	0.068 %	\$121		\$121	\$6	\$127
Juvenile Court Fees/Assessments	11,911	0.011 %	\$20		\$20	\$1	\$21
DC Environmental Health	228,546	0.214 %	\$381		\$381	\$18	\$399
235 Landscape Maintenance Fund	32,595	0.031 %	\$54		\$54	\$3	\$57
295 Arts & Culture Fund	15,138	0.014 %	\$25		\$25	\$1	\$26
Sexual Assault Response Team	14,857	0.014 %	\$25		\$25	\$1	\$26
Welfare	545,694	0.512 %	\$910		\$910	\$43	\$953
501 Ambulance	3,686,822	3.460 %	\$6,148		\$6,148	\$288	\$6,436
Rifle Range	83,933	0.080 %	\$139		\$139	\$7	\$146
Subtotal	<u>106,559,444</u>	<u>100.000 %</u>	<u>\$177,703</u>	<u>(\$23,491)</u>	<u>\$154,212</u>	<u>\$7,867</u>	<u>\$162,079</u>
Direct Billed				<u>\$23,491</u>	<u>\$23,491</u>		<u>\$23,491</u>
Total	<u>106,559,444</u>	<u>100.000 %</u>	<u>\$177,703</u>	<u>\$0</u>	<u>\$177,703</u>	<u>\$7,867</u>	<u>\$185,570</u>

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

Source: General Ledger

Carson City, Nevada - Full Cost Allocation

Finance  
Detail allocation of  
Accounts Payable

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	12,977	0.040 %	\$62		\$62		\$62
Clerk	16,936	0.052 %	\$81		\$81		\$81
Recorder	35,368	0.109 %	\$170		\$170		\$170
Public Safety Complex	194,151	0.597 %	\$931		\$931		\$931
Elections	146,376	0.450 %	\$702		\$702	\$32	\$734
Assessor	53,543	0.165 %	\$257		\$257	\$12	\$269
District Attorney	88,323	0.272 %	\$424		\$424		\$424
City Manager	106,578	0.328 %	\$511		\$511		\$511
Central Services	729,469	2.244 %	\$3,499		\$3,499	\$158	\$3,657
Human Resources	22,543	0.069 %	\$108		\$108	\$5	\$113
Information Technology	1,406,408	4.326 %	\$6,747		\$6,747	\$305	\$7,052
Geographic Information Systems	251,643	0.774 %	\$1,207		\$1,207	\$54	\$1,261
Purchasing	19,536	0.060 %	\$94		\$94		\$94
City Hall	73,487	0.226 %	\$353		\$353		\$353
Planning	30,511	0.094 %	\$146		\$146	\$7	\$153
Sheriff Administration	618,501	1.902 %	\$2,967		\$2,967	\$134	\$3,101
Sheriff Patrol	353,129	1.086 %	\$1,694		\$1,694	\$76	\$1,770
Sheriff General Services	81,508	0.251 %	\$391		\$391	\$18	\$409
Detention Facility	499,191	1.535 %	\$2,395		\$2,395	\$108	\$2,503
Dispatch	103,168	0.317 %	\$495		\$495	\$22	\$517
Trinet Grant	13,465	0.041 %	\$65		\$65	\$3	\$68
Fire Administration	45,046	0.139 %	\$216		\$216	\$10	\$226
Fire Operations	406,364	1.250 %	\$1,949		\$1,949	\$88	\$2,037
Fire Training	84,874	0.261 %	\$407		\$407	\$18	\$425
Juvenile Court	91,809	0.282 %	\$440		\$440	\$20	\$460
Juvenile Probation	129,114	0.397 %	\$619		\$619	\$28	\$647
Juvenile Detention	87,500	0.269 %	\$420		\$420	\$19	\$439
District/Justice Court	564,608	1.737 %	\$2,708		\$2,708	\$122	\$2,830
Alternative Sentencing	119,717	0.368 %	\$574		\$574	\$26	\$600
Parks Administration	16,213	0.050 %	\$78		\$78	\$4	\$82
Park Maintenance	320,437	0.986 %	\$1,537		\$1,537	\$69	\$1,606
Grants, Gifts, Donations	15,521	0.048 %	\$74		\$74	\$3	\$77
Swimming Pool	198,744	0.611 %	\$953		\$953	\$43	\$996
Community Center	91,916	0.283 %	\$441		\$441	\$20	\$461
Recreation	64,993	0.200 %	\$312		\$312	\$14	\$326
Sports	63,836	0.196 %	\$306		\$306	\$14	\$320
Library	352,850	1.085 %	\$1,693		\$1,693	\$76	\$1,769
Health Admin	129,306	0.398 %	\$620		\$620	\$28	\$648
208 Supplemental Indigent Fund	1,188,109	3.654 %	\$5,699		\$5,699	\$257	\$5,956
215 Senior Citizens Fund	161,622	0.497 %	\$775		\$775	\$35	\$810
225 Carson City Transit Fund	1,259,396	3.874 %	\$6,041		\$6,041	\$273	\$6,314

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>
230 Library Gift Fund	28,662	0.088 %	\$137		\$137	\$6	\$143
236 Administrative Assessment Fund	27,314	0.084 %	\$131		\$131	\$6	\$137
240 Traffic/Transportation Fund	715	0.002 %	\$3		\$3		\$3
250 Regional Transportation Fund	279,207	0.859 %	\$1,339		\$1,339	\$60	\$1,399
256 Street Maintenance Fund	1,605,687	4.939 %	\$7,703		\$7,703	\$348	\$8,051
280 Commissary Fund	179,786	0.553 %	\$862		\$862	\$39	\$901
505 Stormwater Drainage	125,283	0.385 %	\$601		\$601	\$27	\$628
510 Wastewater Fund	2,430,999	7.477 %	\$11,662		\$11,662	\$526	\$12,188
520 Water	4,208,967	12.946 %	\$20,190		\$20,190	\$911	\$21,101
525 Building Permits	754,982	2.322 %	\$3,622		\$3,622	\$163	\$3,785
530 Cemetery	29,975	0.092 %	\$144		\$144	\$6	\$150
560 Fleet Management	395,859	1.218 %	\$1,899		\$1,899	\$86	\$1,985
570 Group Medical Insurance	1,660,223	5.106 %	\$7,964		\$7,964	\$359	\$8,323
580 Workers Compensation Ins	1,270,536	3.908 %	\$6,095		\$6,095	\$275	\$6,370
590 Insurance Fund	1,693,769	5.210 %	\$8,125		\$8,125	\$367	\$8,492
602 Redevelopment	123,665	0.380 %	\$593		\$593	\$27	\$620
603 Redevelopment Revolving	196,582	0.605 %	\$943		\$943	\$43	\$986
Emergency Management	13,798	0.042 %	\$66		\$66	\$3	\$69
Public Works	150,276	0.462 %	\$721		\$721	\$33	\$754
254 Quality of Life Fund	239,296	0.736 %	\$1,148		\$1,148	\$52	\$1,200
Business License	5,753	0.018 %	\$28		\$28	\$1	\$29
Landfill Administration	946,442	2.911 %	\$4,540		\$4,540	\$205	\$4,745
Medical	49						
Environmental Health	6,788	0.021 %	\$33		\$33	\$1	\$34
Investigations	328,275	1.010 %	\$1,575		\$1,575	\$71	\$1,646
DC/JC Fees & Assessment	297,980	0.916 %	\$1,429		\$1,429	\$65	\$1,494
Northgate	28,307	0.087 %	\$136		\$136	\$6	\$142
210 Capital Projects Fund	453,733	1.396 %	\$2,177		\$2,177	\$98	\$2,275
287 911 Surcharge	558,462	1.718 %	\$2,679		\$2,679	\$121	\$2,800
Public Defender	1,592,277	4.897 %	\$7,638		\$7,638	\$345	\$7,983
Wildland Fire Management	140,529	0.432 %	\$674		\$674	\$30	\$704
Facilities Maintenance	339,502	1.044 %	\$1,629		\$1,629	\$74	\$1,703
Treasurer	74,716	0.230 %	\$358		\$358		\$358
Pulbic Guardian	7,509	0.023 %	\$36		\$36	\$2	\$38
Multi Purp Athletic Ctr	49,139	0.151 %	\$236		\$236	\$11	\$247
Youth Sports Assoc	40,838	0.126 %	\$196		\$196	\$9	\$205
Fire Prevention	39,395	0.121 %	\$189		\$189	\$9	\$198
Internal Auditor	105,151	0.323 %	\$504		\$504	\$23	\$527
Juvenile Court Fees/Assessments	11,911	0.037 %	\$57		\$57	\$3	\$60
DC Environmental Health	12,842	0.039 %	\$62		\$62	\$3	\$65
202 Cooperative Extension Fund	181,234	0.557 %	\$869		\$869	\$39	\$908

**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>
235 Landscape Maintenance Fund	32,595	0.100 %	\$156		\$156	\$7	\$163
295 Arts & Culture Fund	15,138	0.047 %	\$73		\$73	\$3	\$76
Animal Services	700,872	2.156 %	\$3,362		\$3,362	\$152	\$3,514
Welfare	327,173	1.006 %	\$1,569		\$1,569	\$71	\$1,640
Sexual Assault Response Team	1,405	0.004 %	\$7		\$7		\$7
501 Ambulance	536,262	1.649 %	\$2,572		\$2,572	\$116	\$2,688
Rifle Range	14,254	0.044 %	\$72		\$72	\$2	\$74
<b>Total</b>	<u>32,512,898</u>	<u>100.000 %</u>	<u>\$155,965</u>		<u>\$155,965</u>	<u>\$6,905</u>	<u>\$162,870</u>

(A) Alloc basis: Operating Services and Supplies

Source: General Ledger



Finance  
Detail allocation of  
Accounting

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	224,320	0.211 %	\$390		\$390		\$390
Clerk	369,651	0.347 %	\$643		\$643		\$643
Recorder	429,755	0.403 %	\$748		\$748		\$748
Public Safety Complex	194,151	0.182 %	\$338		\$338		\$338
Elections	381,629	0.358 %	\$664		\$664	\$31	\$695
Treasurer	608,388	0.571 %	\$1,058		\$1,058		\$1,058
Assessor	868,852	0.815 %	\$1,511		\$1,511	\$71	\$1,582
District Attorney	2,941,319	2.760 %	\$5,117		\$5,117		\$5,117
City Manager	902,608	0.847 %	\$1,570		\$1,570		\$1,570
Public Defender	1,592,277	1.494 %	\$2,770		\$2,770	\$130	\$2,900
Central Services	729,469	0.685 %	\$1,269		\$1,269	\$59	\$1,328
Human Resources	331,776	0.311 %	\$577		\$577	\$27	\$604
Information Technology	2,511,438	2.357 %	\$4,369		\$4,369	\$205	\$4,574
Geographic Information Systems	339,227	0.318 %	\$590		\$590	\$28	\$618
Purchasing	136,958	0.129 %	\$238		\$238		\$238
City Hall	73,487	0.069 %	\$128		\$128		\$128
Internal Auditor	105,151	0.099 %	\$183		\$183	\$9	\$192
Planning	755,623	0.709 %	\$1,315		\$1,315	\$62	\$1,377
Business License	60,952	0.057 %	\$106		\$106	\$5	\$111
Sheriff Administration	1,215,202	1.140 %	\$2,114		\$2,114	\$99	\$2,213
Sheriff Patrol	7,019,845	6.588 %	\$12,212		\$12,212	\$572	\$12,784
Sheriff General Services	617,443	0.579 %	\$1,074		\$1,074	\$50	\$1,124
Detention Facility	5,172,865	4.854 %	\$8,999		\$8,999	\$422	\$9,421
Dispatch	1,870,104	1.755 %	\$3,253		\$3,253	\$152	\$3,405
Trinet Grant	122,646	0.115 %	\$213		\$213	\$10	\$223
Fire Administration	324,483	0.305 %	\$564		\$564	\$26	\$590
Fire Operations	7,611,151	7.143 %	\$13,241		\$13,241	\$620	\$13,861
Fire Prevention	518,099	0.486 %	\$901		\$901	\$42	\$943
Fire Training	331,732	0.311 %	\$577		\$577	\$27	\$604
Emergency Management	321,049	0.301 %	\$559		\$559	\$26	\$585
Public Works	2,413,116	2.265 %	\$4,198		\$4,198	\$197	\$4,395
Juvenile Court	725,334	0.681 %	\$1,262		\$1,262	\$59	\$1,321
Juvenile Probation	1,759,787	1.651 %	\$3,061		\$3,061	\$143	\$3,204
Juvenile Detention	1,649,942	1.548 %	\$2,870		\$2,870	\$134	\$3,004
District/Justice Court	4,109,410	3.856 %	\$7,149		\$7,149	\$335	\$7,484
Alternative Sentencing	1,348,386	1.265 %	\$2,346		\$2,346	\$110	\$2,456
Parks Administration	502,858	0.472 %	\$875		\$875	\$41	\$916
Park Maintenance	1,395,956	1.310 %	\$2,428		\$2,428	\$114	\$2,542
Grants, Gifts, Donations	16,005	0.015 %	\$28		\$28	\$1	\$29
Swimming Pool	648,716	0.609 %	\$1,129		\$1,129	\$53	\$1,182
Community Center	255,714	0.240 %	\$445		\$445	\$21	\$466

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>
Recreation	403,284	0.378 %	\$702		\$702	\$33	\$735
Sports	257,451	0.242 %	\$448		\$448	\$21	\$469
Library	1,733,872	1.627 %	\$3,016		\$3,016	\$141	\$3,157
Health Admin	535,804	0.503 %	\$932		\$932	\$44	\$976
Landfill Administration	2,012,289	1.888 %	\$3,501		\$3,501	\$164	\$3,665
Animal Services	700,872	0.658 %	\$1,219		\$1,219	\$57	\$1,276
202 Cooperative Extension Fund	183,962	0.173 %	\$320		\$320	\$15	\$335
208 Supplemental Indigent Fund	1,346,606	1.264 %	\$2,343		\$2,343	\$110	\$2,453
215 Senior Citizens Fund	589,287	0.553 %	\$1,025		\$1,025	\$48	\$1,073
225 Carson City Transit Fund	1,334,431	1.252 %	\$2,321		\$2,321	\$109	\$2,430
230 Library Gift Fund	31,731	0.030 %	\$55		\$55	\$3	\$58
236 Administrative Assessment Fund	27,732	0.026 %	\$48		\$48	\$2	\$50
240 Traffic/Transportation Fund	9,687	0.009 %	\$17		\$17	\$1	\$18
250 Regional Transportation Fund	669,621	0.628 %	\$1,165		\$1,165	\$55	\$1,220
254 Quality of Life Fund	778,042	0.730 %	\$1,354		\$1,354	\$63	\$1,417
256 Street Maintenance Fund	3,951,932	3.709 %	\$6,875		\$6,875	\$322	\$7,197
275 Grant Fund	5,528,463	5.188 %	\$9,617		\$9,617	\$451	\$10,068
280 Commissary Fund	253,180	0.238 %	\$440		\$440	\$21	\$461
505 Stormwater Drainage	343,726	0.323 %	\$598	(\$3,614)	(\$3,016)	\$28	(\$2,988)
510 Wastewater Fund	4,540,285	4.261 %	\$7,898	(\$7,228)	\$670	\$370	\$1,040
520 Water	7,318,217	6.868 %	\$12,731	(\$7,228)	\$5,503	\$597	\$6,100
525 Building Permits	1,071,755	1.006 %	\$1,864		\$1,864	\$87	\$1,951
530 Cemetery	47,897	0.045 %	\$83		\$83	\$4	\$87
560 Fleet Management	1,332,911	1.251 %	\$2,319		\$2,319	\$109	\$2,428
570 Group Medical Insurance	2,042,819	1.917 %	\$3,554	(\$5,421)	(\$1,867)	\$167	(\$1,700)
580 Workers Compensation Ins	1,448,522	1.359 %	\$2,520		\$2,520	\$118	\$2,638
590 Insurance Fund	1,838,881	1.726 %	\$3,199		\$3,199	\$150	\$3,349
602 Redevelopment	273,530	0.257 %	\$476		\$476	\$22	\$498
603 Redevelopment Revolving	196,582	0.184 %	\$342		\$342	\$16	\$358
Medical	115,175	0.108 %	\$200		\$200	\$9	\$209
Environmental Health	387,058	0.363 %	\$673		\$673	\$32	\$705
Investigations	2,748,545	2.579 %	\$4,781		\$4,781	\$224	\$5,005
DC/JC Fees & Assessment	297,980	0.280 %	\$518		\$518	\$24	\$542
Northgate	28,307	0.027 %	\$49		\$49	\$2	\$51
210 Capital Projects Fund	453,733	0.426 %	\$789		\$789	\$37	\$826
287 911 Surcharge	558,462	0.524 %	\$972		\$972	\$46	\$1,018
Wildland Fire Management	154,657	0.145 %	\$269		\$269	\$13	\$282
Facilities Maintenance	1,436,868	1.348 %	\$2,500		\$2,500	\$117	\$2,617
Pulbic Guardian	267,571	0.251 %	\$465		\$465	\$22	\$487
Chartered Admin	1,004,370	0.943 %	\$1,747		\$1,747	\$82	\$1,829
Multi Purp Athletic Ctr	104,550	0.098 %	\$182		\$182	\$9	\$191

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>
Youth Sports Assoc	72,427	0.068 %	\$126		\$126	\$6	\$132
Juvenile Court Fees/Assessments	11,911	0.011 %	\$21		\$21	\$1	\$22
DC Environmental Health	228,546	0.214 %	\$398		\$398	\$19	\$417
235 Landscape Maintenance Fund	32,595	0.031 %	\$57		\$57	\$3	\$60
295 Arts & Culture Fund	15,138	0.014 %	\$26		\$26	\$1	\$27
Sexual Assault Response Team	14,857	0.014 %	\$26		\$26	\$1	\$27
Welfare	545,694	0.512 %	\$949		\$949	\$44	\$993
501 Ambulance	3,686,822	3.460 %	\$6,414		\$6,414	\$301	\$6,715
Rifle Range	83,933	0.080 %	\$148		\$148	\$5	\$153
Subtotal	<u>106,559,444</u>	<u>100.000 %</u>	<u>\$185,374</u>	<u>(\$23,491)</u>	<u>\$161,883</u>	<u>\$8,207</u>	<u>\$170,090</u>
Direct Billed				<u>\$23,491</u>	<u>\$23,491</u>		<u>\$23,491</u>
Total	<u>106,559,444</u>	<u>100.000 %</u>	<u>\$185,374</u>	<u>\$0</u>	<u>\$185,374</u>	<u>\$8,207</u>	<u>\$193,581</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>
250 Regional Transportation Fund	3	8.824 %	\$2,575		\$2,575	\$114	\$2,689
410 Debt Svc-Carson City	1	2.941 %	\$858		\$858	\$38	\$896
210 Capital Projects Fund	1	2.941 %	\$858		\$858	\$38	\$896
254 Quality of Life Fund	1	2.941 %	\$858		\$858	\$38	\$896
253 V&T Infrastructure Fund	1	2.941 %	\$858		\$858	\$38	\$896
All Other	7	20.588 %	\$6,009		\$6,009	\$266	\$6,275
287 911 Surcharge	1	2.941 %	\$858		\$858	\$38	\$896
257 Infrastructure Tax	1	2.941 %	\$858		\$858	\$38	\$896
510 Wastewater Fund	8	23.529 %	\$6,868		\$6,868	\$304	\$7,172
505 Stormwater Drainage	3	8.824 %	\$2,575		\$2,575	\$114	\$2,689
520 Water	7	20.589 %	\$6,013		\$6,013	\$266	\$6,279
Total	34	100.000 %	\$29,188		\$29,188	\$1,292	\$30,480

(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>
Board of Supervisors	12,977	0.040 %	\$4		\$4		\$4
Clerk	16,936	0.052 %	\$6		\$6		\$6
Recorder	35,368	0.109 %	\$12		\$12		\$12
Public Safety Complex	194,151	0.598 %	\$67		\$67		\$67
Elections	146,376	0.450 %	\$50		\$50	\$2	\$52
Assessor	53,543	0.165 %	\$18		\$18	\$1	\$19
District Attorney	88,323	0.272 %	\$30		\$30		\$30
City Manager	106,578	0.328 %	\$37		\$37		\$37
Central Services	729,469	2.245 %	\$251		\$251	\$11	\$262
Human Resources	22,543	0.069 %	\$8		\$8		\$8
Information Technology	1,406,408	4.328 %	\$484		\$484	\$22	\$506
Geographic Information Systems	251,643	0.774 %	\$87		\$87	\$4	\$91
City Hall	73,487	0.226 %	\$25		\$25		\$25
Planning	30,511	0.094 %	\$10		\$10		\$10
Sheriff Administration	618,501	1.903 %	\$213		\$213	\$10	\$223
Sheriff Patrol	353,129	1.087 %	\$121		\$121	\$5	\$126
Sheriff General Services	81,508	0.251 %	\$28		\$28	\$1	\$29
Detention Facility	499,191	1.536 %	\$172		\$172	\$8	\$180
Dispatch	103,168	0.318 %	\$35		\$35	\$2	\$37
Trinet Grant	13,465	0.041 %	\$5		\$5		\$5
Fire Administration	45,046	0.139 %	\$15		\$15	\$1	\$16
Fire Operations	406,364	1.251 %	\$140		\$140	\$6	\$146
Fire Training	84,874	0.261 %	\$29		\$29	\$1	\$30
Juvenile Court	91,809	0.283 %	\$32		\$32	\$1	\$33
Juvenile Probation	129,114	0.397 %	\$44		\$44	\$2	\$46
Juvenile Detention	87,500	0.269 %	\$30		\$30	\$1	\$31
District/Justice Court	564,608	1.738 %	\$194		\$194	\$9	\$203
Alternative Sentencing	119,717	0.368 %	\$41		\$41	\$2	\$43
Parks Administration	16,213	0.050 %	\$6		\$6		\$6
Park Maintenance	320,437	0.986 %	\$110		\$110	\$5	\$115
Grants, Gifts, Donations	15,521	0.048 %	\$5		\$5		\$5
Swimming Pool	198,744	0.612 %	\$68		\$68	\$3	\$71
Community Center	91,916	0.283 %	\$32		\$32	\$1	\$33
Recreation	64,993	0.200 %	\$22		\$22	\$1	\$23
Sports	63,836	0.196 %	\$22		\$22	\$1	\$23
Library	352,850	1.086 %	\$121		\$121	\$5	\$126
Health Admin	129,306	0.398 %	\$44		\$44	\$2	\$46
208 Supplemental Indigent Fund	1,188,109	3.656 %	\$409		\$409	\$18	\$427
215 Senior Citizens Fund	161,622	0.497 %	\$56		\$56	\$3	\$59
225 Carson City Transit Fund	1,259,396	3.876 %	\$433		\$433	\$20	\$453
230 Library Gift Fund	28,662	0.088 %	\$10		\$10		\$10

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>
236 Administrative Assessment Fund	27,314	0.084 %	\$9		\$9		\$9
240 Traffic/Transportation Fund	715	0.002 %					
250 Regional Transportation Fund	279,207	0.859 %	\$96		\$96	\$4	\$100
256 Street Maintenance Fund	1,605,687	4.942 %	\$552		\$552	\$25	\$577
280 Commissary Fund	179,786	0.553 %	\$62		\$62	\$3	\$65
505 Stormwater Drainage	125,283	0.386 %	\$43		\$43	\$2	\$45
510 Wastewater Fund	2,430,999	7.482 %	\$836		\$836	\$38	\$874
520 Water	4,208,967	12.953 %	\$1,448		\$1,448	\$65	\$1,513
525 Building Permits	754,982	2.323 %	\$260		\$260	\$12	\$272
530 Cemetery	29,975	0.092 %	\$10		\$10		\$10
560 Fleet Management	395,859	1.218 %	\$136		\$136	\$6	\$142
570 Group Medical Insurance	1,660,223	5.109 %	\$571		\$571	\$26	\$597
580 Workers Compensation Ins	1,270,536	3.910 %	\$437		\$437	\$20	\$457
590 Insurance Fund	1,693,769	5.213 %	\$583		\$583	\$26	\$609
602 Redevelopment	123,665	0.381 %	\$43		\$43	\$2	\$45
603 Redevelopment Revolving	196,582	0.605 %	\$68		\$68	\$3	\$71
Emergency Management	13,798	0.042 %	\$5		\$5		\$5
Public Works	150,276	0.462 %	\$52		\$52	\$2	\$54
254 Quality of Life Fund	239,296	0.736 %	\$82		\$82	\$4	\$86
Business License	5,753	0.018 %	\$2		\$2		\$2
Landfill Administration	946,442	2.913 %	\$326		\$326	\$15	\$341
Medical	49						
Environmental Health	6,788	0.021 %	\$2		\$2		\$2
Investigations	328,275	1.010 %	\$113		\$113	\$5	\$118
DC/JC Fees & Assessment	297,980	0.917 %	\$102		\$102	\$5	\$107
Northgate	28,307	0.087 %	\$10		\$10		\$10
210 Capital Projects Fund	453,733	1.396 %	\$156		\$156	\$7	\$163
287 911 Surcharge	558,462	1.719 %	\$192		\$192	\$9	\$201
Public Defender	1,592,277	4.900 %	\$548		\$548	\$25	\$573
Wildland Fire Management	140,529	0.432 %	\$48		\$48	\$2	\$50
Facilities Maintenance	339,502	1.045 %	\$117		\$117	\$5	\$122
Treasurer	74,716	0.230 %	\$26		\$26		\$26
Pulbic Guardian	7,509	0.023 %	\$3		\$3		\$3
Multi Purp Athletic Ctr	49,139	0.151 %	\$17		\$17	\$1	\$18
Youth Sports Assoc	40,838	0.126 %	\$14		\$14	\$1	\$15
Fire Prevention	39,395	0.121 %	\$14		\$14	\$1	\$15
Internal Auditor	105,151	0.324 %	\$36		\$36	\$2	\$38
Juvenile Court Fees/Assessments	11,911	0.037 %	\$4		\$4		\$4
DC Environmental Health	12,842	0.040 %	\$4		\$4		\$4
202 Cooperative Extension Fund	181,234	0.558 %	\$62		\$62	\$3	\$65
235 Landscape Maintenance Fund	32,595	0.100 %	\$11		\$11	\$1	\$12

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>
295 Arts & Culture Fund	15,138	0.047 %	\$5		\$5		\$5
Animal Services	700,872	2.157 %	\$241		\$241	\$11	\$252
Welfare	327,173	1.007 %	\$113		\$113	\$5	\$118
Sexual Assault Response Team	1,405	0.004 %					
501 Ambulance	536,262	1.650 %	\$184		\$184	\$11	\$195
Rifle Range	14,254	0.047 %	\$8		\$8		\$8
Purchasing	100						
Total	<u>32,493,462</u>	<u>100.000 %</u>	<u>\$11,177</u>		<u>\$11,177</u>	<u>\$495</u>	<u>\$11,672</u>

(A) Alloc basis: Operating Services and Supplies

Source: General Ledger

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>
580 Workers Compensation Ins	100	100.000 %	\$65,828	(\$48,828)	\$17,000	\$2,914	\$19,914
Subtotal	100	100.000 %	\$65,828	(\$48,828)	\$17,000	\$2,914	\$19,914
Direct Billed				\$48,828	\$48,828		\$48,828
Total	100	100.000 %	\$65,828	\$0	\$65,828	\$2,914	\$68,742

(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>
590 Insurance Fund	100	100.000 %	\$65,826	(\$52,958)	\$12,868	\$2,914	\$15,782
Subtotal	100	100.000 %	\$65,826	(\$52,958)	\$12,868	\$2,914	\$15,782
Direct Billed				\$52,958	\$52,958		\$52,958
Total	100	100.000 %	\$65,826	\$0	\$65,826	\$2,914	\$68,740

(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	224,320	0.337 %	\$205		\$205		\$205
Clerk	369,651	0.555 %	\$337		\$337		\$337
Recorder	429,755	0.645 %	\$392		\$392		\$392
Public Safety Complex	194,151	0.291 %	\$177		\$177		\$177
Elections	381,629	0.573 %	\$348		\$348	\$17	\$365
Treasurer	608,388	0.913 %	\$555		\$555		\$555
Assessor	868,852	1.304 %	\$793		\$793	\$39	\$832
District Attorney	2,941,319	4.413 %	\$2,684		\$2,684		\$2,684
City Manager	902,608	1.354 %	\$824		\$824		\$824
Public Defender	1,592,277	2.389 %	\$1,453		\$1,453	\$71	\$1,524
Central Services	729,469	1.094 %	\$666		\$666	\$32	\$698
Human Resources	331,776	0.498 %	\$303		\$303	\$15	\$318
Information Technology	2,511,438	3.768 %	\$2,292		\$2,292	\$111	\$2,403
Geographic Information Systems	339,227	0.509 %	\$310		\$310	\$15	\$325
Purchasing	136,958	0.205 %	\$125		\$125		\$125
Northgate	28,307	0.042 %	\$26		\$26	\$1	\$27
City Hall	73,487	0.110 %	\$67		\$67		\$67
Internal Auditor	105,151	0.158 %	\$96		\$96	\$5	\$101
Planning	755,623	1.134 %	\$690		\$690	\$33	\$723
Business License	60,952	0.091 %	\$56		\$56	\$3	\$59
Sheriff Administration	1,215,202	1.823 %	\$1,109		\$1,109	\$54	\$1,163
Investigations	2,748,545	4.124 %	\$2,508		\$2,508	\$122	\$2,630
Sheriff Patrol	7,019,845	10.532 %	\$6,406		\$6,406	\$311	\$6,717
Sheriff General Services	617,443	0.926 %	\$563		\$563	\$27	\$590
Detention Facility	5,172,865	7.761 %	\$4,721		\$4,721	\$229	\$4,950
Dispatch	1,870,104	2.806 %	\$1,707		\$1,707	\$83	\$1,790
Trinet Grant	122,646	0.184 %	\$112		\$112	\$5	\$117
Fire Administration	324,483	0.487 %	\$296		\$296	\$14	\$310
Fire Operations	7,611,151	11.419 %	\$6,946		\$6,946	\$337	\$7,283
Fire Prevention	518,099	0.777 %	\$473		\$473	\$23	\$496
Fire Training	331,732	0.498 %	\$303		\$303	\$15	\$318
Emergency Management	321,049	0.482 %	\$293		\$293	\$14	\$307
Wildland Fire Management	154,657	0.232 %	\$141		\$141	\$7	\$148
Public Works	2,413,116	3.620 %	\$2,202		\$2,202	\$107	\$2,309
Juvenile Court	725,334	1.088 %	\$662		\$662	\$32	\$694
Juvenile Probation	1,759,787	2.640 %	\$1,606		\$1,606	\$78	\$1,684
Juvenile Detention	1,649,942	2.475 %	\$1,506		\$1,506	\$73	\$1,579
District/Justice Court	4,109,410	6.165 %	\$3,750		\$3,750	\$182	\$3,932
Alternative Sentencing	1,348,386	2.023 %	\$1,230		\$1,230	\$60	\$1,290
DC/JC Fees & Assessment	297,980	0.447 %	\$272		\$272	\$13	\$285
Parks Administration	502,858	0.754 %	\$459		\$459	\$22	\$481

**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>
Park Maintenance	1,395,956	2.094 %	\$1,274		\$1,274	\$62	\$1,336
Grants, Gifts, Donations	16,005	0.024 %	\$15		\$15	\$1	\$16
Swimming Pool	648,716	0.973 %	\$592		\$592	\$29	\$621
Community Center	255,714	0.384 %	\$233		\$233	\$11	\$244
Recreation	403,284	0.605 %	\$368		\$368	\$18	\$386
Sports	257,451	0.386 %	\$235		\$235	\$11	\$246
Library	1,733,872	2.601 %	\$1,582		\$1,582	\$77	\$1,659
Health Admin	535,804	0.804 %	\$489		\$489	\$24	\$513
Landfill Administration	2,012,289	3.019 %	\$1,836		\$1,836	\$89	\$1,925
Medical	115,175	0.173 %	\$105		\$105	\$5	\$110
Environmental Health	387,058	0.581 %	\$353		\$353	\$17	\$370
Animal Services	700,872	1.052 %	\$640		\$640	\$31	\$671
Facilities Maintenance	1,436,868	2.156 %	\$1,311		\$1,311	\$64	\$1,375
Pulbic Guardian	267,571	0.401 %	\$244		\$244	\$12	\$256
Multi Purp Athletic Ctr	104,550	0.157 %	\$95		\$95	\$5	\$100
Youth Sports Assoc	72,427	0.109 %	\$66		\$66	\$3	\$69
DC Environmental Health	228,546	0.343 %	\$209		\$209	\$10	\$219
Juvenile Court Fees/Assessments	11,911	0.018 %	\$11		\$11	\$1	\$12
Chartered Admin	1,004,370	1.507 %	\$917		\$917	\$45	\$962
Sexual Assalt Response Team	14,857	0.022 %	\$14		\$14	\$1	\$15
Welfare	545,694	0.819 %	\$498		\$498	\$24	\$522
Rifle Range	83,934	0.126 %	\$74		\$74	\$3	\$77
<b>Total</b>	<u>66,652,896</u>	<u>100.000 %</u>	<u>\$60,825</u>		<u>\$60,825</u>	<u>\$2,693</u>	<u>\$63,518</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	\$1,716	\$681	\$374	\$62	\$390		\$4		
Clerk	\$2,449	\$766	\$616	\$81	\$643		\$6		
Recorder	\$2,720	\$681	\$717	\$170	\$748		\$12		
Public Safety Complex	\$1,837		\$324	\$931	\$338		\$67		
Treasurer	\$3,863	\$851	\$1,015	\$358	\$1,058		\$26		
District Attorney	\$16,733	\$3,573	\$4,905	\$424	\$5,117		\$30		
City Manager	\$5,213	\$766	\$1,505	\$511	\$1,570		\$37		
Purchasing	\$855	\$170	\$228	\$94	\$238				
City Hall	\$696		\$123	\$353	\$128		\$25		
Human Resources	\$1,978	\$356	\$579	\$113	\$604		\$8		
Information Technology	\$21,325	\$2,406	\$4,384	\$7,052	\$4,574		\$506		
Internal Auditor	\$1,041		\$183	\$527	\$192		\$38		
Dispatch	\$12,132	\$3,118	\$3,265	\$517	\$3,405		\$37		
Public Works	\$15,467	\$3,742	\$4,213	\$754	\$4,395		\$54		
Geographic Information Systems	\$3,155	\$267	\$593	\$1,261	\$618		\$91		
Facilities Maintenance	\$10,553	\$2,228	\$2,508	\$1,703	\$2,617		\$122		
Elections	\$3,225	\$713	\$666	\$734	\$695		\$52		
Pulbic Guardian	\$2,142	\$891	\$467	\$38	\$487		\$3		
Assessor	\$5,021	\$802	\$1,517	\$269	\$1,582		\$19		
Public Defender	\$15,759		\$2,779	\$7,983	\$2,900		\$573		
Central Services	\$7,218		\$1,273	\$3,657	\$1,328		\$262		
Northgate	\$279		\$49	\$142	\$51		\$10		
Planning	\$5,185	\$1,603	\$1,319	\$153	\$1,377		\$10		
Business License	\$400	\$92	\$107	\$29	\$111		\$2		
Chartered Admin	\$5,880	\$1,336	\$1,753		\$1,829				
Sheriff Administration	\$9,624	\$802	\$2,122	\$3,101	\$2,213		\$223		
Investigations	\$15,979	\$1,781	\$4,799	\$1,646	\$5,005		\$118		
Sheriff Patrol	\$38,464	\$4,811	\$12,256	\$1,770	\$12,784		\$126		
Sheriff General Services	\$4,655	\$1,425	\$1,078	\$409	\$1,124		\$29		
Detention Facility	\$30,271	\$4,187	\$9,030	\$2,503	\$9,421		\$180		
Trinet Grant	\$628		\$215	\$68	\$223		\$5		
Fire Administration	\$2,064	\$356	\$566	\$226	\$590		\$16		
Fire Operations	\$40,802	\$4,187	\$13,288	\$2,037	\$13,861		\$146		
Fire Prevention	\$3,358	\$802	\$904	\$198	\$943		\$15		
Fire Training	\$2,134	\$178	\$579	\$425	\$604		\$30		
Emergency Management	\$1,526		\$560	\$69	\$585		\$5		
Wildland Fire Management	\$1,810	\$356	\$270	\$704	\$282		\$50		
Juvenile Probation	\$10,435	\$1,781	\$3,073	\$647	\$3,204		\$46		
Juvenile Detention	\$10,072	\$2,138	\$2,881	\$439	\$3,004		\$31		
Alternative Sentencing	\$9,416	\$2,673	\$2,354	\$600	\$2,456		\$43		
Landfill Administration	\$15,792	\$1,603	\$3,513	\$4,745	\$3,665		\$341		

Finance  
Departmental Cost  
Allocation Summary

**Audit Fees**

Board of Supervisors	\$205
Clerk	\$337
Recorder	\$392
Public Safety Complex	\$177
Treasurer	\$555
District Attorney	\$2,684
City Manager	\$824
Purchasing	\$125
City Hall	\$67
Human Resources	\$318
Information Technology	\$2,403
Internal Auditor	\$101
Dispatch	\$1,790
Public Works	\$2,309
Geographic Information Systems	\$325
Facilities Maintenance	\$1,375
Elections	\$365
Pulbic Guardian	\$256
Assessor	\$832
Public Defender	\$1,524
Central Services	\$698
Northgate	\$27
Planning	\$723
Business License	\$59
Chartered Admin	\$962
Sheriff Administration	\$1,163
Investigations	\$2,630
Sheriff Patrol	\$6,717
Sheriff General Services	\$590
Detention Facility	\$4,950
Trinet Grant	\$117
Fire Administration	\$310
Fire Operations	\$7,283
Fire Prevention	\$496
Fire Training	\$318
Emergency Management	\$307
Wildland Fire Management	\$148
Juvenile Probation	\$1,684
Juvenile Detention	\$1,579
Alternative Sentencing	\$1,290
Landfill Administration	\$1,925

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 Court	\$4,309	\$534	\$1,267	\$460	\$1,321		\$33		
Juvenile Court Fees/Assessments	\$119		\$21	\$60	\$22		\$4		
District/Justice Court	\$25,899	\$4,276	\$7,174	\$2,830	\$7,484		\$203		
DC/JC Fees & Assessment	\$2,948		\$520	\$1,494	\$542		\$107		
Parks Administration	\$2,986	\$623	\$878	\$82	\$916		\$6		
Park Maintenance	\$10,174	\$2,138	\$2,437	\$1,606	\$2,542		\$115		
Grants, Gifts, Donations	\$155		\$28	\$77	\$29		\$5		
Youth Sports Assoc	\$548		\$127	\$205	\$132		\$15		
Multi Purp Athletic Ctr	\$1,718	\$980	\$182	\$247	\$191		\$18		
Swimming Pool	\$14,426	\$10,423	\$1,133	\$996	\$1,182		\$71		
Community Center	\$2,897	\$1,247	\$446	\$461	\$466		\$33		
Recreation	\$9,748	\$7,573	\$705	\$326	\$735		\$23		
Rifle Range	\$1,171	\$713	\$146	\$74	\$153		\$8		
Sports	\$6,139	\$4,632	\$449	\$320	\$469		\$23		
Library	\$12,944	\$3,207	\$3,026	\$1,769	\$3,157		\$126		
Sexual Assault Response Team	\$698	\$623	\$26	\$7	\$27				
Welfare	\$4,315	\$89	\$953	\$1,640	\$993		\$118		
Health Admin	\$5,525	\$2,406	\$936	\$648	\$976		\$46		
Medical	\$520		\$201		\$209				
Environmental Health	\$2,320	\$534	\$675	\$34	\$705		\$2		
DC Environmental Health	\$1,282	\$178	\$399	\$65	\$417		\$4		
Animal Services	\$6,937		\$1,224	\$3,514	\$1,276		\$252		
202 Cooperative Extension Fund	\$1,718	\$89	\$321	\$908	\$335		\$65		
208 Supplemental Indigent Fund	\$11,543	\$356	\$2,351	\$5,956	\$2,453		\$427		
210 Capital Projects Fund	\$4,952		\$792	\$2,275	\$826	\$896	\$163		
215 Senior Citizens Fund	\$3,238	\$267	\$1,029	\$810	\$1,073		\$59		
225 Carson City Transit Fund	\$11,793	\$267	\$2,329	\$6,314	\$2,430		\$453		
230 Library Gift Fund	\$533	\$267	\$55	\$143	\$58		\$10		
235 Landscape Maintenance Fund	\$292		\$57	\$163	\$60		\$12		
236 Administrative Assessment Fund	\$333	\$89	\$48	\$137	\$50		\$9		
240 Traffic/Transportation Fund	\$38		\$17	\$3	\$18				
250 Regional Transportation Fund	\$7,468	\$891	\$1,169	\$1,399	\$1,220	\$2,689	\$100		
253 V&T Infrastructure Fund	\$896					\$896			
254 Quality of Life Fund	\$6,115	\$1,158	\$1,358	\$1,200	\$1,417	\$896	\$86		
256 Street Maintenance Fund	\$25,041	\$2,317	\$6,899	\$8,051	\$7,197		\$577		
257 Infrastructure Tax	\$896					\$896			
275 Grant Fund	\$28,717	\$8,998	\$9,651		\$10,068				
280 Commissary Fund	\$2,136	\$267	\$442	\$901	\$461		\$65		
287 911 Surcharge	\$5,890		\$975	\$2,800	\$1,018	\$896	\$201		
295 Arts & Culture Fund	\$223	\$89	\$26	\$76	\$27		\$5		
410 Debt Svc-Carson City	\$896					\$896			

Finance  
Departmental Cost  
Allocation Summary

Audit Fees

Juvenile Court	\$694
Juvenile Court Fees/Assessments	\$12
District/Justice Court	\$3,932
DC/JC Fees & Assessment	\$285
Parks Administration	\$481
Park Maintenance	\$1,336
Grants, Gifts, Donations	\$16
Youth Sports Assoc	\$69
Multi Purp Athletic Ctr	\$100
Swimming Pool	\$621
Community Center	\$244
Recreation	\$386
Rifle Range	\$77
Sports	\$246
Library	\$1,659
Sexual Assault Response Team	\$15
Welfare	\$522
Health Admin	\$513
Medical	\$110
Environmental Health	\$370
DC Environmental Health	\$219
Animal Services	\$671
202 Cooperative Extension Fund	
208 Supplemental Indigent Fund	
210 Capital Projects Fund	
215 Senior Citizens Fund	
225 Carson City Transit Fund	
230 Library Gift Fund	
235 Landscape Maintenance Fund	
236 Administrative Assessment Fund	
240 Traffic/Transportation Fund	
250 Regional Transportation Fund	
253 V&T Infrastructure Fund	
254 Quality of Life Fund	
256 Street Maintenance Fund	
257 Infrastructure Tax	
275 Grant Fund	
280 Commissary Fund	
287 911 Surcharge	
295 Arts & Culture Fund	
410 Debt Svc-Carson City	

Carson City, Nevada - Full Cost Allocation

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>
501 Ambulance	\$20,845	\$4,811	\$6,436	\$2,688	\$6,715		\$195		
505 Stormwater Drainage	(\$3,584)	(\$944)	(\$3,014)	\$628	(\$2,988)	\$2,689	\$45		
510 Wastewater Fund	\$22,848	\$875	\$699	\$12,188	\$1,040	\$7,172	\$874		
520 Water	\$41,060	\$519	\$5,548	\$21,101	\$6,100	\$6,279	\$1,513		
525 Building Permits	\$8,146	\$267	\$1,871	\$3,785	\$1,951		\$272		
530 Cemetery	\$420	\$89	\$84	\$150	\$87		\$10		
560 Fleet Management	\$8,129	\$1,247	\$2,327	\$1,985	\$2,428		\$142		
570 Group Medical Insurance	\$4,440	(\$926)	(\$1,854)	\$8,323	(\$1,700)		\$597		
580 Workers Compensation Ins	\$32,175	\$267	\$2,529	\$6,370	\$2,638		\$457	\$19,914	
590 Insurance Fund	\$31,443		\$3,211	\$8,492	\$3,349		\$609		\$15,782
602 Redevelopment	\$1,907	\$267	\$477	\$620	\$498		\$45		
603 Redevelopment Revolving	\$1,758		\$343	\$986	\$358		\$71		
740 Tourism Authority	\$802	\$802							
760 Sub-Conservancy District	\$1,781	\$1,781							
All Other	\$6,453	\$178				\$6,275			
Subtotal	\$752,991	\$116,586	\$162,079	\$162,870	\$170,090	\$30,480	\$11,672	\$19,914	\$15,782
Direct Billed	\$155,480	\$6,712	\$23,491		\$23,491			\$48,828	\$52,958
Total	\$908,471	\$123,298	\$185,570	\$162,870	\$193,581	\$30,480	\$11,672	\$68,742	\$68,740



Finance  
Departmental Cost  
Allocation Summary

Audit Fees

501 Ambulance	
505 Stormwater Drainage	
510 Wastewater Fund	
520 Water	
525 Building Permits	
530 Cemetery	
560 Fleet Management	
570 Group Medical Insurance	
580 Workers Compensation Ins	
590 Insurance Fund	
602 Redevelopment	
603 Redevelopment Revolving	
740 Tourism Authority	
760 Sub-Conservancy District	
All Other	
Subtotal	<u>\$63,518</u>
Direct Billed	
Total	<u>\$63,518</u>

**SCHEDULE 13.01**

**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>
	\$331,776			\$331,776
Allocated additions:				
1 - Building Charge	\$11,399		\$11,399	
1010100 - Board of Supervisors	\$703	\$862	\$1,565	
1010300 - Treasurer	\$791	\$224	\$1,015	
1010500 - District Attorney	\$69,659	\$7,626	\$77,285	
1010600 - City Manager	\$3,243	\$619	\$3,862	
1010620 - Purchasing	\$143	\$7	\$150	
1010630 - City Hall	\$7,790	\$186	\$7,976	
1010701 - Finance	\$1,889	\$89	\$1,978	
1010710 - Information Technology		\$68,354	\$68,354	
1010800 - Internal Auditor		\$352	\$352	
1013034 - Facilities Maintenance		\$13,818	\$13,818	
Total allocated additions:	<u>\$95,617</u>	<u>\$92,137</u>	<u>\$187,754</u>	<u>\$187,754</u>
Departmental cost adjustments:				
SALARIES - DIRECT BILL	\$175,564			
Total departmental cost adjustments:	<u>\$175,564</u>			<u>\$175,564</u>
Total to be allocated	<u><u>\$602,957</u></u>	<u><u>\$92,137</u></u>		<u><u>\$695,094</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	\$205,047	\$54,030	\$58,049	\$53,845	\$25,221	\$13,902
FRINGE BENEFITS	\$104,187	\$27,453	\$29,495	\$27,360	\$12,815	\$7,064
<b>Other Expense and Cost</b>						
SERVICES & SUPPLIES	\$14,928	\$3,934	\$4,226	\$3,920	\$1,836	\$1,012
BACKGROUND SCREENING	\$6,030		\$6,030			
EMP-MGMT RELATIONS BOARD	\$1,584			\$1,584		
Departmental Expenditures	\$331,776	\$85,417	\$97,800	\$86,709	\$39,872	\$21,978
<b>Cost Adjustments</b>						
SALARIES - DIRECT BILL	\$175,564	\$46,261	\$49,702	\$46,103	\$21,594	\$11,904
Additions: 1st						
Other	\$95,617	\$95,617				
Functional Cost	\$602,957	\$227,295	\$147,502	\$132,812	\$61,466	\$33,882
Reallocate Admin		(\$227,295)	\$89,246	\$80,358	\$37,190	\$20,501
Allocable Costs	\$602,957		\$236,748	\$213,170	\$98,656	\$54,383
<b>1st Allocation</b>	<b>\$602,957</b>		<b>\$236,748</b>	<b>\$213,170</b>	<b>\$98,656</b>	<b>\$54,383</b>
Additions: 2nd						
Other	\$92,137	\$92,137				
Functional Cost	\$92,137	\$92,137				
Reallocate Admin		(\$92,137)	\$36,177	\$32,574	\$15,076	\$8,310
Allocable Costs	\$92,137		\$36,177	\$32,574	\$15,076	\$8,310
<b>2nd Allocation</b>	<b>\$92,137</b>		<b>\$36,177</b>	<b>\$32,574</b>	<b>\$15,076</b>	<b>\$8,310</b>
<b>Total allocated</b>	<b>\$695,094</b>		<b>\$272,925</b>	<b>\$245,744</b>	<b>\$113,732</b>	<b>\$62,693</b>

Carson City, Nevada - Full Cost Allocation

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>
Finance	41	0.819 %	\$1,939		\$1,939		\$1,939
Information Technology	164	3.275 %	\$7,754		\$7,754	\$1,308	\$9,062
740 Tourism Authority	40	0.799 %	\$1,891		\$1,891	\$319	\$2,210
Recorder	92	1.837 %	\$4,350		\$4,350		\$4,350
Fire Operations	548	10.945 %	\$25,911		\$25,911	\$4,370	\$30,281
Health Admin	496	9.906 %	\$23,453		\$23,453	\$3,955	\$27,408
All Other	18	0.359 %	\$851		\$851	\$144	\$995
Library	97	1.937 %	\$4,586		\$4,586	\$773	\$5,359
Swimming Pool	30	0.599 %	\$1,419		\$1,419	\$239	\$1,658
Recreation	593	11.843 %	\$28,039		\$28,039	\$4,728	\$32,767
520 Water	176	3.515 %	\$8,322		\$8,322	\$1,403	\$9,725
510 Wastewater Fund	67	1.338 %	\$3,168		\$3,168	\$534	\$3,702
240 Traffic/Transportation Fund	32	0.639 %	\$1,513		\$1,513	\$255	\$1,768
560 Fleet Management	42	0.839 %	\$1,986		\$1,986	\$335	\$2,321
Sheriff Patrol	661	13.202 %	\$31,254		\$31,254	\$5,271	\$36,525
Park Maintenance	214	4.274 %	\$10,119		\$10,119	\$1,706	\$11,825
256 Street Maintenance Fund	11	0.220 %	\$520		\$520	\$88	\$608
Assessor	2	0.040 %	\$95		\$95	\$16	\$111
Clerk	44	0.879 %	\$2,080		\$2,080		\$2,080
Treasurer	19	0.379 %	\$898		\$898		\$898
District Attorney	274	5.472 %	\$12,956		\$12,956		\$12,956
Pulbic Guardian	17	0.340 %	\$804		\$804	\$136	\$940
Planning	208	4.154 %	\$9,835		\$9,835	\$1,659	\$11,494
Business License	82	1.638 %	\$3,877		\$3,877	\$654	\$4,531
Public Works	210	4.194 %	\$9,930		\$9,930	\$1,674	\$11,604
Facilities Maintenance	159	3.176 %	\$7,518		\$7,518	\$1,268	\$8,786
District/Justice Court	239	4.773 %	\$11,301		\$11,301	\$1,906	\$13,207
Juvenile Detention	12	0.240 %	\$567		\$567	\$96	\$663
Alternative Sentencing	65	1.298 %	\$3,073		\$3,073	\$518	\$3,591
DC/JC Fees & Assessment	104	2.077 %	\$4,917		\$4,917	\$829	\$5,746
Parks Administration	32	0.639 %	\$1,513		\$1,513	\$255	\$1,768
Landfill Administration	196	3.915 %	\$9,268		\$9,268	\$1,563	\$10,831
202 Cooperative Extension Fund	14	0.280 %	\$662		\$662	\$112	\$774
505 Stormwater Drainage	8	0.160 %	\$379		\$379	\$63	\$442
<b>Total</b>	<u>5,007</u>	<u>100.000 %</u>	<u>\$236,748</u>		<u>\$236,748</u>	<u>\$36,177</u>	<u>\$272,925</u>

(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	8	0.573 %	\$1,222		\$1,222		\$1,222
Clerk	9	0.645 %	\$1,375		\$1,375		\$1,375
Treasurer	10	0.717 %	\$1,528		\$1,528		\$1,528
Elections	8	0.573 %	\$1,222		\$1,222	\$201	\$1,423
Recorder	8	0.573 %	\$1,222		\$1,222		\$1,222
Assessor	9	0.645 %	\$1,375		\$1,375	\$226	\$1,601
District Attorney	42	3.011 %	\$6,418		\$6,418		\$6,418
City Manager	9	0.645 %	\$1,375		\$1,375		\$1,375
Finance	11	0.789 %	\$1,681		\$1,681		\$1,681
Information Technology	27	1.935 %	\$4,126		\$4,126	\$679	\$4,805
Purchasing	2	0.143 %	\$306		\$306		\$306
Planning	18	1.290 %	\$2,751		\$2,751	\$452	\$3,203
Sheriff Administration	9	0.645 %	\$1,375		\$1,375	\$226	\$1,601
Sheriff Patrol	54	3.871 %	\$8,252		\$8,252	\$1,357	\$9,609
Sheriff General Services	16	1.147 %	\$2,445		\$2,445	\$402	\$2,847
Detention Facility	47	3.369 %	\$7,182		\$7,182	\$1,181	\$8,363
Dispatch	35	2.509 %	\$5,348		\$5,348	\$880	\$6,228
Fire Administration	4	0.287 %	\$611		\$611	\$101	\$712
Fire Operations	47	3.369 %	\$7,182		\$7,182	\$1,181	\$8,363
Fire Prevention	9	0.645 %	\$1,375		\$1,375	\$226	\$1,601
Fire Training	2	0.143 %	\$306		\$306	\$50	\$356
Juvenile Court	6	0.430 %	\$917		\$917	\$151	\$1,068
Juvenile Probation	20	1.434 %	\$3,056		\$3,056	\$503	\$3,559
Juvenile Detention	24	1.720 %	\$3,667		\$3,667	\$603	\$4,270
District/Justice Court	48	3.441 %	\$7,335		\$7,335	\$1,206	\$8,541
Alternative Sentencing	30	2.151 %	\$4,584		\$4,584	\$754	\$5,338
Parks Administration	7	0.502 %	\$1,070		\$1,070	\$176	\$1,246
Park Maintenance	24	1.720 %	\$3,667		\$3,667	\$603	\$4,270
Swimming Pool	117	8.387 %	\$17,879		\$17,879	\$2,941	\$20,820
Community Center	14	1.004 %	\$2,139		\$2,139	\$352	\$2,491
Recreation	85	6.093 %	\$12,989		\$12,989	\$2,136	\$15,125
Sports	52	3.728 %	\$7,946		\$7,946	\$1,307	\$9,253
Library	36	2.581 %	\$5,501		\$5,501	\$905	\$6,406
Health Admin	27	1.935 %	\$4,126		\$4,126	\$679	\$4,805
215 Senior Citizens Fund	3	0.215 %	\$458		\$458	\$75	\$533
256 Street Maintenance Fund	26	1.864 %	\$3,973		\$3,973	\$653	\$4,626
510 Wastewater Fund	33	2.366 %	\$5,043		\$5,043	\$829	\$5,872
525 Building Permits	3	0.215 %	\$458		\$458	\$75	\$533
530 Cemetery	1	0.072 %	\$153		\$153	\$25	\$178
560 Fleet Management	14	1.004 %	\$2,139		\$2,139	\$352	\$2,491
580 Workers Compensation Ins	3	0.215 %	\$458		\$458	\$75	\$533

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>
Public Works	42	3.011 %	\$6,418		\$6,418	\$1,056	\$7,474
Landfill Administration	18	1.290 %	\$2,751		\$2,751	\$452	\$3,203
Investigations	20	1.434 %	\$3,056		\$3,056	\$503	\$3,559
Facilities Maintenance	25	1.792 %	\$3,820		\$3,820	\$628	\$4,448
Wildland Fire Management	4	0.287 %	\$611		\$611	\$101	\$712
570 Group Medical Insurance	7	0.502 %	\$1,070		\$1,070	\$176	\$1,246
520 Water	29	2.079 %	\$4,431		\$4,431	\$729	\$5,160
760 Sub-Conservancy District	20	1.434 %	\$3,056		\$3,056	\$503	\$3,559
740 Tourism Authority	9	0.645 %	\$1,375		\$1,375	\$226	\$1,601
501 Ambulance	54	3.871 %	\$8,252		\$8,252	\$1,357	\$9,609
Pulbic Guardian	10	0.717 %	\$1,528		\$1,528	\$251	\$1,779
Chartered Admin	15	1.075 %	\$2,292		\$2,292	\$377	\$2,669
202 Cooperative Extension Fund	1	0.072 %	\$153		\$153	\$25	\$178
254 Quality of Life Fund	13	0.932 %	\$1,987		\$1,987	\$327	\$2,314
Multi Purp Athletic Ctr	11	0.789 %	\$1,681		\$1,681	\$276	\$1,957
280 Commissary Fund	3	0.215 %	\$458		\$458	\$75	\$533
Geographic Information Systems	3	0.215 %	\$458		\$458	\$75	\$533
Sexual Assalt Response Team	7	0.502 %	\$1,070		\$1,070	\$176	\$1,246
Welfare	1	0.072 %	\$153		\$153	\$25	\$178
Environmental Health	6	0.430 %	\$917		\$917	\$151	\$1,068
DC Environmental Health	2	0.143 %	\$306		\$306	\$50	\$356
208 Supplemental Indigent Fund	4	0.287 %	\$611		\$611	\$101	\$712
225 Carson City Transit Fund	3	0.215 %	\$458		\$458	\$75	\$533
250 Regional Transportation Fund	10	0.717 %	\$1,528		\$1,528	\$251	\$1,779
295 Arts & Culture Fund	1	0.072 %	\$153		\$153	\$25	\$178
602 Redevelopment	3	0.215 %	\$458		\$458	\$75	\$533
Rifle Range	8	0.573 %	\$1,222		\$1,222	\$201	\$1,423
230 Library Gift Fund	3	0.215 %	\$458		\$458	\$75	\$533
236 Administrative Assessment Fund	1	0.072 %	\$153		\$153	\$25	\$178
275 Grant Fund	101	7.240 %	\$15,434		\$15,434	\$2,539	\$17,973
505 Stormwater Drainage	1	0.072 %	\$153		\$153	\$25	\$178
All Other	2	0.143 %	\$306		\$306	\$50	\$356
Business License	1	0.071 %	\$158		\$158	\$31	\$189
<b>Total</b>	<b>1,395</b>	<b>100.000 %</b>	<b>\$213,170</b>		<b>\$213,170</b>	<b>\$32,574</b>	<b>\$245,744</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  
Benefits

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
570 Group Medical Insurance	100	100.000 %	\$98,656	(\$148,163)	(\$49,507)	\$15,076	(\$34,431)
Subtotal	100	100.000 %	\$98,656	(\$148,163)	(\$49,507)	\$15,076	(\$34,431)
Direct Billed				\$148,163	\$148,163		\$148,163
Total	100	100.000 %	\$98,656	\$0	\$98,656	\$15,076	\$113,732

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

Source: Human Resources Salary & Wage Analysis



Carson City, Nevada - Full Cost Allocation

Human Resources  
Detail allocation of  
Workers Compensation

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
580 Workers Compensation Ins	100	100.000 %	\$54,383	(\$27,400)	\$26,983	\$8,310	\$35,293
Subtotal	100	100.000 %	\$54,383	(\$27,400)	\$26,983	\$8,310	\$35,293
Direct Billed				\$27,400	\$27,400		\$27,400
Total	100	100.000 %	\$54,383	\$0	\$54,383	\$8,310	\$62,693

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

Source: Human Resources Salary & Wage Analysis

Human Resources  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Recruitment</u>	<u>Payroll</u>	<u>Benefits</u>	<u>Workers Compensation</u>
Board of Supervisors	\$1,222		\$1,222		
Clerk	\$3,455	\$2,080	\$1,375		
Recorder	\$5,572	\$4,350	\$1,222		
Treasurer	\$2,426	\$898	\$1,528		
District Attorney	\$19,374	\$12,956	\$6,418		
City Manager	\$1,375		\$1,375		
Purchasing	\$306		\$306		
Finance	\$3,620	\$1,939	\$1,681		
Information Technology	\$13,867	\$9,062	\$4,805		
Dispatch	\$6,228		\$6,228		
Public Works	\$19,078	\$11,604	\$7,474		
Geographic Information Systems	\$533		\$533		
Facilities Maintenance	\$13,234	\$8,786	\$4,448		
Elections	\$1,423		\$1,423		
Pulbic Guardian	\$2,719	\$940	\$1,779		
Assessor	\$1,712	\$111	\$1,601		
Planning	\$14,697	\$11,494	\$3,203		
Business License	\$4,720	\$4,531	\$189		
Chartered Admin	\$2,669		\$2,669		
Sheriff Administration	\$1,601		\$1,601		
Investigations	\$3,559		\$3,559		
Sheriff Patrol	\$46,134	\$36,525	\$9,609		
Sheriff General Services	\$2,847		\$2,847		
Detention Facility	\$8,363		\$8,363		
Fire Administration	\$712		\$712		
Fire Operations	\$38,644	\$30,281	\$8,363		
Fire Prevention	\$1,601		\$1,601		
Fire Training	\$356		\$356		
Wildland Fire Management	\$712		\$712		
Juvenile Probation	\$3,559		\$3,559		
Juvenile Detention	\$4,933	\$663	\$4,270		
Alternative Sentencing	\$8,929	\$3,591	\$5,338		
Landfill Administration	\$14,034	\$10,831	\$3,203		
Juvenile Court	\$1,068		\$1,068		
District/Justice Court	\$21,748	\$13,207	\$8,541		
DC/JC Fees & Assessment	\$5,746	\$5,746			
Parks Administration	\$3,014	\$1,768	\$1,246		
Park Maintenance	\$16,095	\$11,825	\$4,270		
Multi Purp Athletic Ctr	\$1,957		\$1,957		
Swimming Pool	\$22,478	\$1,658	\$20,820		
Community Center	\$2,491		\$2,491		

Carson City, Nevada - Full Cost Allocation

Human Resources  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Recruitment</u>	<u>Payroll</u>	<u>Benefits</u>	<u>Workers Compensation</u>
Recreation	\$47,892	\$32,767	\$15,125		
Rifle Range	\$1,423		\$1,423		
Sports	\$9,253		\$9,253		
Library	\$11,765	\$5,359	\$6,406		
Sexual Assault Response Team	\$1,246		\$1,246		
Welfare	\$178		\$178		
Health Admin	\$32,213	\$27,408	\$4,805		
Environmental Health	\$1,068		\$1,068		
DC Environmental Health	\$356		\$356		
202 Cooperative Extension Fund	\$952	\$774	\$178		
208 Supplemental Indigent Fund	\$712		\$712		
215 Senior Citizens Fund	\$533		\$533		
225 Carson City Transit Fund	\$533		\$533		
230 Library Gift Fund	\$533		\$533		
236 Administrative Assessment Fund	\$178		\$178		
240 Traffic/Transportation Fund	\$1,768	\$1,768			
250 Regional Transportation Fund	\$1,779		\$1,779		
254 Quality of Life Fund	\$2,314		\$2,314		
256 Street Maintenance Fund	\$5,234	\$608	\$4,626		
275 Grant Fund	\$17,973		\$17,973		
280 Commissary Fund	\$533		\$533		
295 Arts & Culture Fund	\$178		\$178		
501 Ambulance	\$9,609		\$9,609		
505 Stormwater Drainage	\$620	\$442	\$178		
510 Wastewater Fund	\$9,574	\$3,702	\$5,872		
520 Water	\$14,885	\$9,725	\$5,160		
525 Building Permits	\$533		\$533		
530 Cemetery	\$178		\$178		
560 Fleet Management	\$4,812	\$2,321	\$2,491		
570 Group Medical Insurance	(\$33,185)		\$1,246	(\$34,431)	
580 Workers Compensation Ins	\$35,826		\$533		\$35,293
602 Redevelopment	\$533		\$533		
740 Tourism Authority	\$3,811	\$2,210	\$1,601		
760 Sub-Conservancy District	\$3,559		\$3,559		
All Other	\$1,351	\$995	\$356		
Subtotal	\$519,531	\$272,925	\$245,744	(\$34,431)	\$35,293
Direct Billed	\$175,563			\$148,163	\$27,400
Total	\$695,094	\$272,925	\$245,744	\$113,732	\$62,693

**SCHEDULE 14.01**

**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.

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>
	\$2,511,438			\$2,511,438
Allocated additions:				
1 - Building Charge	\$7,571		\$7,571	
2 - Equipment Charge	\$46,333		\$46,333	
1010100 - Board of Supervisors	\$5,325	\$6,529	\$11,854	
1010500 - District Attorney	\$9,745	\$1,067	\$10,812	
1010600 - City Manager	\$24,548	\$4,683	\$29,231	
1010620 - Purchasing	\$2,166	\$102	\$2,268	
1010630 - City Hall	\$17,973	\$393	\$18,366	
1010701 - Finance	\$20,377	\$948	\$21,325	
1010705 - Human Resources	\$11,880	\$1,987	\$13,867	
1010800 - Internal Auditor		\$2,662	\$2,662	
1013015 - Geographic Information Systems		\$28,532	\$28,532	
1013034 - Facilities Maintenance		\$9,177	\$9,177	
Total allocated additions:	<u>\$145,918</u>	<u>\$56,080</u>	<u>\$201,998</u>	<u>\$201,998</u>
Total to be allocated	<u><b>\$2,657,356</b></u>	<u><b>\$56,080</b></u>		<u><b>\$2,713,436</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>
<b><u>Wages &amp; Benefits</u></b>						
SALARIES & WAGES	\$782,810	\$118,909	\$195,859	\$184,587	\$81,177	\$202,278
FRINGE BENEFITS	\$322,220	\$48,945	\$80,619	\$75,979	\$33,414	\$83,263
<b><u>Other Expense and Cost</u></b>						
SERVICES & SUPPLIES	\$85,795	\$13,032	\$21,466	\$20,230	\$8,897	\$22,170
MAINTENANCE SERVICE CONTRACTS	\$93,373					\$93,373
SOFTWARE MAINT CONTRACT	\$1,058,214				\$437,651	\$620,563
OPP HARDWARE	\$34,247			\$34,247		
5 YEAR REFRESH PROGRAM	\$134,758		\$134,758			
WEBSITE EXPENSE	\$21					\$21
Departmental Expenditures	\$2,511,438	\$180,886	\$432,702	\$315,043	\$561,139	\$1,021,668
Additions: 1st						
Other	\$145,918	\$145,918				
Functional Cost	\$2,657,356	\$326,804	\$432,702	\$315,043	\$561,139	\$1,021,668
Reallocate Admin		(\$326,804)	\$60,676	\$44,177	\$78,686	\$143,265
Allocable Costs	\$2,657,356		\$493,378	\$359,220	\$639,825	\$1,164,933
<b>1st Allocation</b>	<b>\$2,657,356</b>		<b>\$493,378</b>	<b>\$359,220</b>	<b>\$639,825</b>	<b>\$1,164,933</b>
Additions: 2nd						
Other	\$56,080	\$56,080				
Functional Cost	\$56,080	\$56,080				
Reallocate Admin		(\$56,080)	\$10,412	\$7,581	\$13,503	\$24,584
Allocable Costs	\$56,080		\$10,412	\$7,581	\$13,503	\$24,584
<b>2nd Allocation</b>	<b>\$56,080</b>		<b>\$10,412</b>	<b>\$7,581</b>	<b>\$13,503</b>	<b>\$24,584</b>
<b>Total allocated</b>	<b>\$2,713,436</b>		<b>\$503,790</b>	<b>\$366,801</b>	<b>\$653,328</b>	<b>\$1,189,517</b>

Information Technology  
Detail allocation of  
Help Desk

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	8	0.971 %	\$4,790		\$4,790		\$4,790
Clerk	7	0.850 %	\$4,191		\$4,191		\$4,191
Treasurer	7	0.850 %	\$4,191		\$4,191		\$4,191
Elections	3	0.364 %	\$1,796		\$1,796	\$42	\$1,838
Recorder	6	0.728 %	\$3,593		\$3,593		\$3,593
Assessor	9	1.092 %	\$5,389		\$5,389	\$127	\$5,516
District Attorney	34	4.126 %	\$20,358		\$20,358		\$20,358
City Manager	8	0.971 %	\$4,790		\$4,790		\$4,790
Finance	11	1.335 %	\$6,586		\$6,586		\$6,586
Human Resources	3	0.364 %	\$1,796		\$1,796		\$1,796
Planning	14	1.699 %	\$8,383		\$8,383	\$197	\$8,580
Sheriff Administration	9	1.092 %	\$5,389		\$5,389	\$127	\$5,516
Sheriff Patrol	54	6.553 %	\$32,333		\$32,333	\$761	\$33,094
Sheriff General Services	12	1.456 %	\$7,185		\$7,185	\$169	\$7,354
Detention Facility	47	5.704 %	\$28,142		\$28,142	\$662	\$28,804
Dispatch	33	4.005 %	\$19,759		\$19,759	\$465	\$20,224
Fire Administration	3	0.364 %	\$1,796		\$1,796	\$42	\$1,838
Fire Operations	47	5.704 %	\$28,142		\$28,142	\$662	\$28,804
Fire Prevention	4	0.485 %	\$2,395		\$2,395	\$56	\$2,451
Juvenile Court	6	0.728 %	\$3,593		\$3,593	\$85	\$3,678
Juvenile Probation	16	1.942 %	\$9,580		\$9,580	\$225	\$9,805
Juvenile Detention	23	2.791 %	\$13,771		\$13,771	\$324	\$14,095
District/Justice Court	44	5.340 %	\$26,345		\$26,345	\$620	\$26,965
Alternative Sentencing	10	1.214 %	\$5,988		\$5,988	\$141	\$6,129
Parks Administration	6	0.728 %	\$3,593		\$3,593	\$85	\$3,678
Park Maintenance	21	2.549 %	\$12,574		\$12,574	\$296	\$12,870
Swimming Pool	3	0.364 %	\$1,796		\$1,796	\$42	\$1,838
Community Center	2	0.243 %	\$1,198		\$1,198	\$28	\$1,226
Sports	1	0.121 %	\$599		\$599	\$14	\$613
Library	17	2.063 %	\$10,179		\$10,179	\$240	\$10,419
Health Admin	18	2.184 %	\$10,778		\$10,778	\$254	\$11,032
215 Senior Citizens Fund	3	0.364 %	\$1,796		\$1,796	\$42	\$1,838
256 Street Maintenance Fund	23	2.791 %	\$13,771		\$13,771	\$324	\$14,095
510 Wastewater Fund	33	4.005 %	\$19,759		\$19,759	\$465	\$20,224
525 Building Permits	1	0.121 %	\$599		\$599	\$14	\$613
560 Fleet Management	14	1.699 %	\$8,383		\$8,383	\$197	\$8,580
580 Workers Compensation Ins	3	0.364 %	\$1,796		\$1,796	\$42	\$1,838
Fire Training	2	0.243 %	\$1,198		\$1,198	\$28	\$1,226
Public Works	34	4.126 %	\$20,358		\$20,358	\$479	\$20,837
Landfill Administration	18	2.184 %	\$10,778		\$10,778	\$254	\$11,032
Investigations	20	2.427 %	\$11,975		\$11,975	\$282	\$12,257

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>
Facilities Maintenance	22	2.670 %	\$13,173		\$13,173	\$310	\$13,483
570 Group Medical Insurance	3	0.364 %	\$1,796		\$1,796	\$42	\$1,838
520 Water	27	3.277 %	\$16,167		\$16,167	\$380	\$16,547
760 Sub-Conservancy District	19	2.306 %	\$11,376		\$11,376	\$268	\$11,644
740 Tourism Authority	7	0.850 %	\$4,191		\$4,191	\$99	\$4,290
501 Ambulance	37	4.490 %	\$22,154		\$22,154	\$521	\$22,675
Pulbic Guardian	5	0.607 %	\$2,994		\$2,994	\$70	\$3,064
Chartered Admin	6	0.728 %	\$3,593		\$3,593	\$85	\$3,678
Purchasing	1	0.121 %	\$599		\$599		\$599
254 Quality of Life Fund	6	0.728 %	\$3,593		\$3,593	\$85	\$3,678
Recreation	2	0.243 %	\$1,198		\$1,198	\$28	\$1,226
280 Commissary Fund	1	0.121 %	\$599		\$599	\$14	\$613
Geographic Information Systems	3	0.364 %	\$1,796		\$1,796	\$42	\$1,838
Welfare	1	0.121 %	\$599		\$599	\$14	\$613
Environmental Health	6	0.728 %	\$3,593		\$3,593	\$85	\$3,678
DC Environmental Health	2	0.243 %	\$1,198		\$1,198	\$28	\$1,226
225 Carson City Transit Fund	3	0.364 %	\$1,796		\$1,796	\$42	\$1,838
250 Regional Transportation Fund	6	0.728 %	\$3,593		\$3,593	\$85	\$3,678
295 Arts & Culture Fund	1	0.121 %	\$599		\$599	\$14	\$613
602 Redevelopment	3	0.364 %	\$1,796		\$1,796	\$42	\$1,838
Business License	1	0.121 %	\$599		\$599	\$14	\$613
Rifle Range	2	0.243 %	\$1,198		\$1,198	\$28	\$1,226
208 Supplemental Indigent Fund	1	0.121 %	\$599		\$599	\$14	\$613
275 Grant Fund	21	2.549 %	\$12,574		\$12,574	\$296	\$12,870
505 Stormwater Drainage	1	0.124 %	\$594		\$594	\$15	\$609
<b>Total</b>	<b>824</b>	<b>100.000 %</b>	<b>\$493,378</b>		<b>\$493,378</b>	<b>\$10,412</b>	<b>\$503,790</b>

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

Source:



Carson City, Nevada - Full Cost Allocation

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	8	0.971 %	\$3,488		\$3,488		\$3,488
Clerk	7	0.850 %	\$3,052		\$3,052		\$3,052
Treasurer	7	0.850 %	\$3,052		\$3,052		\$3,052
Elections	3	0.364 %	\$1,308		\$1,308	\$31	\$1,339
Recorder	6	0.728 %	\$2,616		\$2,616		\$2,616
Assessor	9	1.092 %	\$3,924		\$3,924	\$92	\$4,016
District Attorney	34	4.126 %	\$14,822		\$14,822		\$14,822
City Manager	8	0.971 %	\$3,488		\$3,488		\$3,488
Finance	11	1.335 %	\$4,795		\$4,795		\$4,795
Human Resources	3	0.364 %	\$1,308		\$1,308		\$1,308
Planning	14	1.699 %	\$6,103		\$6,103	\$144	\$6,247
Sheriff Administration	9	1.092 %	\$3,924		\$3,924	\$92	\$4,016
Sheriff Patrol	54	6.553 %	\$23,541		\$23,541	\$554	\$24,095
Sheriff General Services	12	1.456 %	\$5,231		\$5,231	\$123	\$5,354
Detention Facility	47	5.704 %	\$20,489		\$20,489	\$482	\$20,971
Dispatch	33	4.005 %	\$14,386		\$14,386	\$339	\$14,725
Fire Administration	3	0.364 %	\$1,308		\$1,308	\$31	\$1,339
Fire Operations	47	5.704 %	\$20,489		\$20,489	\$482	\$20,971
Fire Prevention	4	0.485 %	\$1,744		\$1,744	\$41	\$1,785
Juvenile Court	6	0.728 %	\$2,616		\$2,616	\$62	\$2,678
Juvenile Probation	16	1.942 %	\$6,975		\$6,975	\$164	\$7,139
Juvenile Detention	23	2.791 %	\$10,027		\$10,027	\$236	\$10,263
District/Justice Court	44	5.340 %	\$19,182		\$19,182	\$451	\$19,633
Alternative Sentencing	10	1.214 %	\$4,359		\$4,359	\$103	\$4,462
Parks Administration	6	0.728 %	\$2,616		\$2,616	\$62	\$2,678
Park Maintenance	21	2.549 %	\$9,155		\$9,155	\$215	\$9,370
Swimming Pool	3	0.364 %	\$1,308		\$1,308	\$31	\$1,339
Community Center	2	0.243 %	\$872		\$872	\$21	\$893
Sports	1	0.121 %	\$436		\$436	\$10	\$446
Library	17	2.063 %	\$7,411		\$7,411	\$174	\$7,585
Health Admin	18	2.184 %	\$7,847		\$7,847	\$185	\$8,032
215 Senior Citizens Fund	3	0.364 %	\$1,308		\$1,308	\$31	\$1,339
256 Street Maintenance Fund	23	2.791 %	\$10,027		\$10,027	\$236	\$10,263
510 Wastewater Fund	33	4.005 %	\$14,386		\$14,386	\$339	\$14,725
525 Building Permits	1	0.121 %	\$436		\$436	\$10	\$446
560 Fleet Management	14	1.699 %	\$6,103		\$6,103	\$144	\$6,247
580 Workers Compensation Ins	3	0.364 %	\$1,308		\$1,308	\$31	\$1,339
Fire Training	2	0.243 %	\$872		\$872	\$21	\$893
Public Works	34	4.126 %	\$14,822		\$14,822	\$349	\$15,171
Landfill Administration	18	2.184 %	\$7,847		\$7,847	\$185	\$8,032
Investigations	20	2.427 %	\$8,719		\$8,719	\$205	\$8,924

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>
Facilities Maintenance	22	2.670 %	\$9,591		\$9,591	\$226	\$9,817
570 Group Medical Insurance	3	0.364 %	\$1,308		\$1,308	\$31	\$1,339
520 Water	27	3.277 %	\$11,771		\$11,771	\$277	\$12,048
760 Sub-Conservancy District	19	2.306 %	\$8,283		\$8,283	\$195	\$8,478
740 Tourism Authority	7	0.850 %	\$3,052		\$3,052	\$72	\$3,124
501 Ambulance	37	4.490 %	\$16,130		\$16,130	\$380	\$16,510
Pulbic Guardian	5	0.607 %	\$2,180		\$2,180	\$51	\$2,231
Chartered Admin	6	0.728 %	\$2,616		\$2,616	\$62	\$2,678
Purchasing	1	0.121 %	\$436		\$436		\$436
254 Quality of Life Fund	6	0.728 %	\$2,616		\$2,616	\$62	\$2,678
Recreation	2	0.243 %	\$872		\$872	\$21	\$893
280 Commissary Fund	1	0.121 %	\$436		\$436	\$10	\$446
Geographic Information Systems	3	0.364 %	\$1,308		\$1,308	\$31	\$1,339
Welfare	1	0.121 %	\$436		\$436	\$10	\$446
Environmental Health	6	0.728 %	\$2,616		\$2,616	\$62	\$2,678
DC Environmental Health	2	0.243 %	\$872		\$872	\$21	\$893
225 Carson City Transit Fund	3	0.364 %	\$1,308		\$1,308	\$31	\$1,339
250 Regional Transportation Fund	6	0.728 %	\$2,616		\$2,616	\$62	\$2,678
295 Arts & Culture Fund	1	0.121 %	\$436		\$436	\$10	\$446
602 Redevelopment	3	0.364 %	\$1,308		\$1,308	\$31	\$1,339
Business License	1	0.121 %	\$436		\$436	\$10	\$446
Rifle Range	2	0.243 %	\$872		\$872	\$21	\$893
208 Supplemental Indigent Fund	1	0.121 %	\$436		\$436	\$10	\$446
275 Grant Fund	21	2.549 %	\$9,155		\$9,155	\$215	\$9,370
505 Stormwater Drainage	1	0.124 %	\$430		\$430	\$4	\$434
<b>Total</b>	<b>824</b>	<b>100.000 %</b>	<b>\$359,220</b>		<b>\$359,220</b>	<b>\$7,581</b>	<b>\$366,801</b>

(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	83,631	19.109 %	\$122,265		\$122,265	\$9,252	\$131,517
Fire Administration	12,088	2.762 %	\$17,672		\$17,672	\$1,337	\$19,009
Health Admin	13,131	3.000 %	\$19,197		\$19,197	\$1,453	\$20,650
Juvenile Probation	1,320	0.302 %	\$1,930		\$1,930	\$146	\$2,076
Sheriff Administration	100	0.023 %	\$146		\$146	\$11	\$157
Recorder	12,941	2.957 %	\$18,919		\$18,919		\$18,919
District Attorney	78,592	17.958 %	\$114,898		\$114,898		\$114,898
Human Resources	42,309	9.667 %	\$61,854		\$61,854		\$61,854
Treasurer	83,631	19.109 %	\$122,265		\$122,265		\$122,265
Clerk	12,941	2.957 %	\$18,919		\$18,919		\$18,919
Elections	4,421	1.010 %	\$6,463		\$6,463	\$489	\$6,952
City Manager	84,790	19.374 %	\$123,959		\$123,959		\$123,959
Finance	395	0.090 %	\$577		\$577		\$577
Parks Administration	125	0.029 %	\$183		\$183	\$14	\$197
Public Works	7,236	1.653 %	\$10,578		\$10,578	\$801	\$11,379
<b>Total</b>	<u>437,651</u>	<u>100.000 %</u>	<u>\$639,825</u>		<u>\$639,825</u>	<u>\$13,503</u>	<u>\$653,328</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	8	0.583 %	\$6,793		\$6,793		\$6,793
Clerk	9	0.656 %	\$7,642		\$7,642		\$7,642
Treasurer	10	0.729 %	\$8,491		\$8,491		\$8,491
Elections	8	0.583 %	\$6,793		\$6,793	\$155	\$6,948
Recorder	8	0.583 %	\$6,793		\$6,793		\$6,793
Assessor	9	0.656 %	\$7,642		\$7,642	\$174	\$7,816
District Attorney	42	3.061 %	\$35,661		\$35,661		\$35,661
City Manager	9	0.656 %	\$7,642		\$7,642		\$7,642
Finance	11	0.802 %	\$9,340		\$9,340		\$9,340
Human Resources	4	0.292 %	\$3,396		\$3,396		\$3,396
Purchasing	2	0.146 %	\$1,698		\$1,698		\$1,698
Planning	18	1.312 %	\$15,283		\$15,283	\$349	\$15,632
Sheriff Administration	9	0.656 %	\$7,642		\$7,642	\$174	\$7,816
Sheriff Patrol	54	3.936 %	\$45,850		\$45,850	\$1,046	\$46,896
Sheriff General Services	16	1.166 %	\$13,585		\$13,585	\$310	\$13,895
Detention Facility	47	3.426 %	\$39,907		\$39,907	\$911	\$40,818
Dispatch	35	2.551 %	\$29,718		\$29,718	\$678	\$30,396
Fire Administration	4	0.292 %	\$3,396		\$3,396	\$77	\$3,473
Fire Operations	47	3.426 %	\$39,907		\$39,907	\$911	\$40,818
Fire Prevention	9	0.656 %	\$7,642		\$7,642	\$174	\$7,816
Fire Training	2	0.146 %	\$1,698		\$1,698	\$39	\$1,737
Juvenile Court	6	0.437 %	\$5,094		\$5,094	\$116	\$5,210
Juvenile Probation	20	1.458 %	\$16,982		\$16,982	\$387	\$17,369
Juvenile Detention	24	1.749 %	\$20,378		\$20,378	\$465	\$20,843
District/Justice Court	48	3.499 %	\$40,756		\$40,756	\$930	\$41,686
Alternative Sentencing	30	2.187 %	\$25,472		\$25,472	\$581	\$26,053
Parks Administration	7	0.510 %	\$5,944		\$5,944	\$136	\$6,080
Park Maintenance	24	1.749 %	\$20,378		\$20,378	\$465	\$20,843
Swimming Pool	117	8.528 %	\$99,342		\$99,342	\$2,267	\$101,609
Community Center	14	1.020 %	\$11,887		\$11,887	\$271	\$12,158
Recreation	85	6.195 %	\$72,172		\$72,172	\$1,647	\$73,819
Sports	52	3.790 %	\$44,152		\$44,152	\$1,007	\$45,159
Library	36	2.624 %	\$30,567		\$30,567	\$697	\$31,264
Health Admin	27	1.968 %	\$22,925		\$22,925	\$523	\$23,448
215 Senior Citizens Fund	3	0.219 %	\$2,547		\$2,547	\$58	\$2,605
256 Street Maintenance Fund	26	1.895 %	\$22,076		\$22,076	\$504	\$22,580
510 Wastewater Fund	33	2.405 %	\$28,020		\$28,020	\$639	\$28,659
525 Building Permits	3	0.219 %	\$2,547		\$2,547	\$58	\$2,605
530 Cemetery	1	0.073 %	\$849		\$849	\$19	\$868
560 Fleet Management	14	1.020 %	\$11,887		\$11,887	\$271	\$12,158
580 Workers Compensation Ins	3	0.219 %	\$2,547		\$2,547	\$58	\$2,605

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>
Public Works	42	3.061 %	\$35,661		\$35,661	\$814	\$36,475
Landfill Administration	18	1.312 %	\$15,283		\$15,283	\$349	\$15,632
Investigations	20	1.458 %	\$16,982		\$16,982	\$387	\$17,369
Facilities Maintenance	25	1.822 %	\$21,227		\$21,227	\$484	\$21,711
Wildland Fire Management	4	0.292 %	\$3,396		\$3,396	\$77	\$3,473
570 Group Medical Insurance	7	0.510 %	\$5,944		\$5,944	\$136	\$6,080
520 Water	29	2.114 %	\$24,623		\$24,623	\$562	\$25,185
760 Sub-Conservancy District	20	1.458 %	\$16,982		\$16,982	\$387	\$17,369
740 Tourism Authority	9	0.656 %	\$7,642		\$7,642	\$174	\$7,816
501 Ambulance	54	3.936 %	\$45,850		\$45,850	\$1,046	\$46,896
Pulbic Guardian	10	0.729 %	\$8,491		\$8,491	\$194	\$8,685
Chartered Admin	15	1.093 %	\$12,736		\$12,736	\$291	\$13,027
202 Cooperative Extension Fund	1	0.073 %	\$849		\$849	\$19	\$868
254 Quality of Life Fund	13	0.948 %	\$11,038		\$11,038	\$252	\$11,290
Multi Purp Athletic Ctr	11	0.802 %	\$9,340		\$9,340	\$213	\$9,553
280 Commissary Fund	3	0.219 %	\$2,547		\$2,547	\$58	\$2,605
Geographic Information Systems	3	0.219 %	\$2,547		\$2,547	\$58	\$2,605
Sexual Assalt Response Team	7	0.510 %	\$5,944		\$5,944	\$136	\$6,080
Welfare	1	0.073 %	\$849		\$849	\$19	\$868
Environmental Health	6	0.437 %	\$5,094		\$5,094	\$116	\$5,210
DC Environmental Health	2	0.146 %	\$1,698		\$1,698	\$39	\$1,737
208 Supplemental Indigent Fund	4	0.292 %	\$3,396		\$3,396	\$77	\$3,473
225 Carson City Transit Fund	3	0.219 %	\$2,547		\$2,547	\$58	\$2,605
250 Regional Transportation Fund	10	0.729 %	\$8,491		\$8,491	\$194	\$8,685
295 Arts & Culture Fund	1	0.073 %	\$849		\$849	\$19	\$868
602 Redevelopment	3	0.219 %	\$2,547		\$2,547	\$58	\$2,605
Rifle Range	8	0.583 %	\$6,793		\$6,793	\$155	\$6,948
230 Library Gift Fund	3	0.219 %	\$2,547		\$2,547	\$58	\$2,605
236 Administrative Assessment Fund	1	0.073 %	\$849		\$849	\$19	\$868
275 Grant Fund	101	7.362 %	\$85,757		\$85,757	\$1,957	\$87,714
505 Stormwater Drainage	1	0.073 %	\$849		\$849	\$19	\$868
All Other	2	0.146 %	\$1,698		\$1,698	\$39	\$1,737
Business License	1	0.066 %	\$846		\$846	\$23	\$869
<b>Total</b>	<b>1,372</b>	<b>100.000 %</b>	<b>\$1,164,933</b>		<b>\$1,164,933</b>	<b>\$24,584</b>	<b>\$1,189,517</b>

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

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>
Board of Supervisors	\$15,071	\$4,790	\$3,488		\$6,793
Clerk	\$33,804	\$4,191	\$3,052	\$18,919	\$7,642
Recorder	\$31,921	\$3,593	\$2,616	\$18,919	\$6,793
Treasurer	\$137,999	\$4,191	\$3,052	\$122,265	\$8,491
District Attorney	\$185,739	\$20,358	\$14,822	\$114,898	\$35,661
City Manager	\$139,879	\$4,790	\$3,488	\$123,959	\$7,642
Purchasing	\$2,733	\$599	\$436		\$1,698
Finance	\$21,298	\$6,586	\$4,795	\$577	\$9,340
Human Resources	\$68,354	\$1,796	\$1,308	\$61,854	\$3,396
Dispatch	\$65,345	\$20,224	\$14,725		\$30,396
Public Works	\$83,862	\$20,837	\$15,171	\$11,379	\$36,475
Geographic Information Systems	\$5,782	\$1,838	\$1,339		\$2,605
Facilities Maintenance	\$45,011	\$13,483	\$9,817		\$21,711
Elections	\$17,077	\$1,838	\$1,339	\$6,952	\$6,948
Pulbic Guardian	\$13,980	\$3,064	\$2,231		\$8,685
Assessor	\$148,865	\$5,516	\$4,016	\$131,517	\$7,816
Planning	\$30,459	\$8,580	\$6,247		\$15,632
Business License	\$1,928	\$613	\$446		\$869
Chartered Admin	\$19,383	\$3,678	\$2,678		\$13,027
Sheriff Administration	\$17,505	\$5,516	\$4,016	\$157	\$7,816
Investigations	\$38,550	\$12,257	\$8,924		\$17,369
Sheriff Patrol	\$104,085	\$33,094	\$24,095		\$46,896
Sheriff General Services	\$26,603	\$7,354	\$5,354		\$13,895
Detention Facility	\$90,593	\$28,804	\$20,971		\$40,818
Fire Administration	\$25,659	\$1,838	\$1,339	\$19,009	\$3,473
Fire Operations	\$90,593	\$28,804	\$20,971		\$40,818
Fire Prevention	\$12,052	\$2,451	\$1,785		\$7,816
Fire Training	\$3,856	\$1,226	\$893		\$1,737
Wildland Fire Management	\$3,473				\$3,473
Juvenile Probation	\$36,389	\$9,805	\$7,139	\$2,076	\$17,369
Juvenile Detention	\$45,201	\$14,095	\$10,263		\$20,843
Alternative Sentencing	\$36,644	\$6,129	\$4,462		\$26,053
Landfill Administration	\$34,696	\$11,032	\$8,032		\$15,632
Juvenile Court	\$11,566	\$3,678	\$2,678		\$5,210
District/Justice Court	\$88,284	\$26,965	\$19,633		\$41,686
Parks Administration	\$12,633	\$3,678	\$2,678	\$197	\$6,080
Park Maintenance	\$43,083	\$12,870	\$9,370		\$20,843
Multi Purp Athletic Ctr	\$9,553				\$9,553
Swimming Pool	\$104,786	\$1,838	\$1,339		\$101,609
Community Center	\$14,277	\$1,226	\$893		\$12,158

Carson City, Nevada - Full Cost Allocation

Information Technology  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Help Desk</u>	<u>Network Infrastructure</u>	<u>Application Support</u>	<u>Citywide Application Support</u>
Recreation	\$75,938	\$1,226	\$893		\$73,819
Rifle Range	\$9,067	\$1,226	\$893		\$6,948
Sports	\$46,218	\$613	\$446		\$45,159
Library	\$49,268	\$10,419	\$7,585		\$31,264
Sexual Assault Response Team	\$6,080				\$6,080
Welfare	\$1,927	\$613	\$446		\$868
Health Admin	\$63,162	\$11,032	\$8,032	\$20,650	\$23,448
Environmental Health	\$11,566	\$3,678	\$2,678		\$5,210
DC Environmental Health	\$3,856	\$1,226	\$893		\$1,737
202 Cooperative Extension Fund	\$868				\$868
208 Supplemental Indigent Fund	\$4,532	\$613	\$446		\$3,473
215 Senior Citizens Fund	\$5,782	\$1,838	\$1,339		\$2,605
225 Carson City Transit Fund	\$5,782	\$1,838	\$1,339		\$2,605
230 Library Gift Fund	\$2,605				\$2,605
236 Administrative Assessment Fund	\$868				\$868
250 Regional Transportation Fund	\$15,041	\$3,678	\$2,678		\$8,685
254 Quality of Life Fund	\$17,646	\$3,678	\$2,678		\$11,290
256 Street Maintenance Fund	\$46,938	\$14,095	\$10,263		\$22,580
275 Grant Fund	\$109,954	\$12,870	\$9,370		\$87,714
280 Commissary Fund	\$3,664	\$613	\$446		\$2,605
295 Arts & Culture Fund	\$1,927	\$613	\$446		\$868
501 Ambulance	\$86,081	\$22,675	\$16,510		\$46,896
505 Stormwater Drainage	\$1,911	\$609	\$434		\$868
510 Wastewater Fund	\$63,608	\$20,224	\$14,725		\$28,659
520 Water	\$53,780	\$16,547	\$12,048		\$25,185
525 Building Permits	\$3,664	\$613	\$446		\$2,605
530 Cemetery	\$868				\$868
560 Fleet Management	\$26,985	\$8,580	\$6,247		\$12,158
570 Group Medical Insurance	\$9,257	\$1,838	\$1,339		\$6,080
580 Workers Compensation Ins	\$5,782	\$1,838	\$1,339		\$2,605
602 Redevelopment	\$5,782	\$1,838	\$1,339		\$2,605
740 Tourism Authority	\$15,230	\$4,290	\$3,124		\$7,816
760 Sub-Conservancy District	\$37,491	\$11,644	\$8,478		\$17,369
All Other	\$1,737				\$1,737
<b>Total</b>	<b>\$2,713,436</b>	<b>\$503,790</b>	<b>\$366,801</b>	<b>\$653,328</b>	<b>\$1,189,517</b>

**SCHEDULE 15.01**

**INTERNAL AUDITOR**

NATURE AND EXTENT OF SERVICE

The Internal Auditor investigates compliance with accounting procedures, sets to improve efficiency of internal controls, and conducts special investigations and other duties as directed by the Board of Supervisors. Costs for the department are allocated based on total expenditures by department/fund.



Carson City, Nevada - Full Cost Allocation

Internal Auditor  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$105,151			\$105,151
Allocated additions:				
1010100 - Board of Supervisors	\$223	\$273	\$496	
1010212 - Clerk	\$6,098	\$2,471	\$8,569	
1010600 - City Manager	\$1,028	\$196	\$1,224	
1010620 - Purchasing	\$82	\$4	\$86	
1010701 - Finance	\$994	\$47	\$1,041	
Total allocated additions:	<u>\$8,425</u>	<u>\$2,991</u>	<u>\$11,416</u>	<u>\$11,416</u>
Total to be allocated	<u><b>\$113,576</b></u>	<u><b>\$2,991</b></u>		<u><b>\$116,567</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	\$105,151		\$105,151
Departmental Expenditures	\$105,151		\$105,151
Additions: 1st			
Other	\$8,425	\$8,425	
Functional Cost	\$113,576	\$8,425	\$105,151
Reallocate Admin		(\$8,425)	\$8,425
Allocable Costs	\$113,576		\$113,576
<b>1st Allocation</b>	<b>\$113,576</b>		<b>\$113,576</b>
Additions: 2nd			
Other	\$2,991	\$2,991	
Functional Cost	\$2,991	\$2,991	
Reallocate Admin		(\$2,991)	\$2,991
Allocable Costs	\$2,991		\$2,991
<b>2nd Allocation</b>	<b>\$2,991</b>		<b>\$2,991</b>
<b>Total allocated</b>	<b>\$116,567</b>		<b>\$116,567</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	224,320	0.209 %	\$238		\$238		\$238
Clerk	369,651	0.345 %	\$392		\$392		\$392
Recorder	429,755	0.401 %	\$456		\$456		\$456
Public Safety Complex	194,151	0.181 %	\$206		\$206		\$206
Elections	381,629	0.356 %	\$404		\$404	\$12	\$416
Treasurer	608,388	0.568 %	\$645		\$645		\$645
Assessor	868,852	0.811 %	\$921		\$921	\$27	\$948
District Attorney	2,941,319	2.745 %	\$3,118		\$3,118		\$3,118
City Manager	902,608	0.842 %	\$957		\$957		\$957
Public Defender	1,592,277	1.486 %	\$1,688		\$1,688	\$49	\$1,737
Central Services	729,469	0.681 %	\$773		\$773	\$22	\$795
Finance	700,500	0.654 %	\$742		\$742		\$742
Human Resources	331,776	0.310 %	\$352		\$352		\$352
Information Technology	2,511,438	2.344 %	\$2,662		\$2,662		\$2,662
Geographic Information Systems	339,227	0.317 %	\$360		\$360	\$10	\$370
Purchasing	136,958	0.128 %	\$145		\$145		\$145
City Hall	73,487	0.069 %	\$78		\$78		\$78
Planning	755,623	0.705 %	\$801		\$801	\$23	\$824
Business License	60,952	0.057 %	\$65		\$65	\$2	\$67
Sheriff Administration	1,215,202	1.134 %	\$1,288		\$1,288	\$37	\$1,325
Sheriff Patrol	7,019,845	6.551 %	\$7,441		\$7,441	\$215	\$7,656
Sheriff General Services	617,443	0.576 %	\$654		\$654	\$19	\$673
Detention Facility	5,172,865	4.827 %	\$5,483		\$5,483	\$158	\$5,641
Dispatch	1,870,104	1.745 %	\$1,982		\$1,982	\$57	\$2,039
Trinet Grant	122,646	0.114 %	\$130		\$130	\$4	\$134
Fire Administration	324,483	0.303 %	\$344		\$344	\$10	\$354
Fire Operations	7,611,151	7.103 %	\$8,067		\$8,067	\$233	\$8,300
Fire Prevention	518,099	0.484 %	\$549		\$549	\$16	\$565
Fire Training	331,732	0.310 %	\$352		\$352	\$10	\$362
Emergency Management	321,049	0.300 %	\$340		\$340	\$10	\$350
Public Works	2,413,116	2.252 %	\$2,558		\$2,558	\$74	\$2,632
Juvenile Court	725,334	0.677 %	\$769		\$769	\$22	\$791
Juvenile Probation	1,759,787	1.642 %	\$1,865		\$1,865	\$54	\$1,919
Juvenile Detention	1,649,942	1.540 %	\$1,749		\$1,749	\$50	\$1,799
District/Justice Court	4,109,410	3.835 %	\$4,356		\$4,356	\$126	\$4,482
Alternative Sentencing	1,348,386	1.258 %	\$1,429		\$1,429	\$41	\$1,470
Parks Administration	502,858	0.469 %	\$533		\$533	\$15	\$548
Park Maintenance	1,395,956	1.303 %	\$1,480		\$1,480	\$43	\$1,523
Grants, Gifts, Donations	16,005	0.015 %	\$17		\$17		\$17
Swimming Pool	648,716	0.605 %	\$688		\$688	\$20	\$708
Community Center	255,714	0.239 %	\$271		\$271	\$8	\$279

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>
Recreation	403,284	0.376 %	\$427		\$427	\$12	\$439
Sports	257,451	0.240 %	\$273		\$273	\$8	\$281
Library	1,733,872	1.618 %	\$1,838		\$1,838	\$53	\$1,891
Health Admin	535,804	0.500 %	\$568		\$568	\$16	\$584
Landfill Administration	2,012,289	1.878 %	\$2,133		\$2,133	\$62	\$2,195
Animal Services	700,872	0.654 %	\$743		\$743	\$21	\$764
202 Cooperative Extension Fund	183,962	0.172 %	\$195		\$195	\$6	\$201
208 Supplemental Indigent Fund	1,346,606	1.257 %	\$1,427		\$1,427	\$41	\$1,468
215 Senior Citizens Fund	589,287	0.550 %	\$625		\$625	\$18	\$643
225 Carson City Transit Fund	1,334,431	1.245 %	\$1,414		\$1,414	\$41	\$1,455
230 Library Gift Fund	31,731	0.030 %	\$34		\$34	\$1	\$35
236 Administrative Assessment Fund	27,732	0.026 %	\$29		\$29	\$1	\$30
240 Traffic/Transportation Fund	9,687	0.009 %	\$10		\$10		\$10
250 Regional Transportation Fund	669,621	0.625 %	\$710		\$710	\$20	\$730
254 Quality of Life Fund	778,042	0.726 %	\$825		\$825	\$24	\$849
256 Street Maintenance Fund	3,951,932	3.688 %	\$4,189		\$4,189	\$121	\$4,310
275 Grant Fund	5,528,463	5.159 %	\$5,860		\$5,860	\$169	\$6,029
280 Commissary Fund	253,180	0.236 %	\$268		\$268	\$8	\$276
505 Stormwater Drainage	343,726	0.321 %	\$364		\$364	\$11	\$375
510 Wastewater Fund	4,540,285	4.237 %	\$4,812		\$4,812	\$139	\$4,951
520 Water	7,318,217	6.830 %	\$7,757		\$7,757	\$224	\$7,981
525 Building Permits	1,071,755	1.000 %	\$1,136		\$1,136	\$33	\$1,169
530 Cemetery	47,897	0.045 %	\$51		\$51	\$1	\$52
560 Fleet Management	1,332,911	1.244 %	\$1,413		\$1,413	\$41	\$1,454
570 Group Medical Insurance	2,042,819	1.906 %	\$2,165		\$2,165	\$63	\$2,228
580 Workers Compensation Ins	1,448,522	1.352 %	\$1,535		\$1,535	\$44	\$1,579
590 Insurance Fund	1,838,881	1.716 %	\$1,949		\$1,949	\$56	\$2,005
602 Redevelopment	273,530	0.255 %	\$290		\$290	\$8	\$298
603 Redevelopment Revolving	196,582	0.183 %	\$208		\$208	\$6	\$214
Medical	115,175	0.107 %	\$122		\$122	\$4	\$126
Environmental Health	387,058	0.361 %	\$410		\$410	\$12	\$422
Investigations	2,748,545	2.565 %	\$2,913		\$2,913	\$84	\$2,997
DC/JC Fees & Assessment	297,980	0.278 %	\$316		\$316	\$9	\$325
Northgate	28,307	0.026 %	\$30		\$30	\$1	\$31
210 Capital Projects Fund	453,733	0.423 %	\$481		\$481	\$14	\$495
287 911 Surcharge	558,462	0.521 %	\$592		\$592	\$17	\$609
Wildland Fire Management	154,657	0.144 %	\$164		\$164	\$5	\$169
Facilities Maintenance	1,436,868	1.341 %	\$1,523		\$1,523	\$44	\$1,567
Pulbic Guardian	267,571	0.250 %	\$284		\$284	\$8	\$292
Chartered Admin	1,004,370	0.937 %	\$1,065		\$1,065	\$31	\$1,096
Multi Purp Athletic Ctr	104,550	0.098 %	\$111		\$111	\$3	\$114

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>
Youth Sports Assoc	72,427	0.068 %	\$77		\$77	\$2	\$79
Juvenile Court Fees/Assessments	11,911	0.011 %	\$13		\$13		\$13
DC Environmental Health	228,546	0.213 %	\$242		\$242	\$7	\$249
235 Landscape Maintenance Fund	32,595	0.030 %	\$35		\$35	\$1	\$36
295 Arts & Culture Fund	15,138	0.014 %	\$16		\$16		\$16
Sexual Assault Response Team	14,857	0.014 %	\$16		\$16		\$16
Welfare	545,694	0.509 %	\$578		\$578	\$17	\$595
501 Ambulance	3,686,822	3.441 %	\$3,908		\$3,908	\$113	\$4,021
Rifle Range	83,933	0.080 %	\$84		\$84	\$4	\$88
<b>Total</b>	<u>107,154,793</u>	<u>100.000 %</u>	<u>\$113,576</u>		<u>\$113,576</u>	<u>\$2,991</u>	<u>\$116,567</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	\$238	\$238
Clerk	\$392	\$392
Recorder	\$456	\$456
Public Safety Complex	\$206	\$206
Treasurer	\$645	\$645
District Attorney	\$3,118	\$3,118
City Manager	\$957	\$957
Purchasing	\$145	\$145
City Hall	\$78	\$78
Finance	\$742	\$742
Human Resources	\$352	\$352
Information Technology	\$2,662	\$2,662
Dispatch	\$2,039	\$2,039
Public Works	\$2,632	\$2,632
Geographic Information Systems	\$370	\$370
Facilities Maintenance	\$1,567	\$1,567
Elections	\$416	\$416
Pulbic Guardian	\$292	\$292
Assessor	\$948	\$948
Public Defender	\$1,737	\$1,737
Central Services	\$795	\$795
Northgate	\$31	\$31
Planning	\$824	\$824
Business License	\$67	\$67
Chartered Admin	\$1,096	\$1,096
Sheriff Administration	\$1,325	\$1,325
Investigations	\$2,997	\$2,997
Sheriff Patrol	\$7,656	\$7,656
Sheriff General Services	\$673	\$673
Detention Facility	\$5,641	\$5,641
Trinet Grant	\$134	\$134
Fire Administration	\$354	\$354
Fire Operations	\$8,300	\$8,300
Fire Prevention	\$565	\$565
Fire Training	\$362	\$362
Emergency Management	\$350	\$350
Wildland Fire Management	\$169	\$169
Juvenile Probation	\$1,919	\$1,919
Juvenile Detention	\$1,799	\$1,799
Alternative Sentencing	\$1,470	\$1,470
Landfill Administration	\$2,195	\$2,195
Juvenile Court	\$791	\$791

Internal Auditor  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Internal Audit</u>
Juvenile Court Fees/Assessments	\$13	\$13
District/Justice Court	\$4,482	\$4,482
DC/JC Fees & Assessment	\$325	\$325
Parks Administration	\$548	\$548
Park Maintenance	\$1,523	\$1,523
Grants, Gifts, Donations	\$17	\$17
Youth Sports Assoc	\$79	\$79
Multi Purp Athletic Ctr	\$114	\$114
Swimming Pool	\$708	\$708
Community Center	\$279	\$279
Recreation	\$439	\$439
Rifle Range	\$88	\$88
Sports	\$281	\$281
Library	\$1,891	\$1,891
Sexual Assalt Response Team	\$16	\$16
Welfare	\$595	\$595
Health Admin	\$584	\$584
Medical	\$126	\$126
Environmental Health	\$422	\$422
DC Environmental Health	\$249	\$249
Animal Services	\$764	\$764
202 Cooperative Extension Fund	\$201	\$201
208 Supplemental Indigent Fund	\$1,468	\$1,468
210 Capital Projects Fund	\$495	\$495
215 Senior Citizens Fund	\$643	\$643
225 Carson City Transit Fund	\$1,455	\$1,455
230 Library Gift Fund	\$35	\$35
235 Landscape Maintenance Fund	\$36	\$36
236 Administrative Assessment Fund	\$30	\$30
240 Traffic/Transportation Fund	\$10	\$10
250 Regional Transportation Fund	\$730	\$730
254 Quality of Life Fund	\$849	\$849
256 Street Maintenance Fund	\$4,310	\$4,310
275 Grant Fund	\$6,029	\$6,029
280 Commissary Fund	\$276	\$276
287 911 Surcharge	\$609	\$609
295 Arts & Culture Fund	\$16	\$16
501 Ambulance	\$4,021	\$4,021
505 Stormwater Drainage	\$375	\$375
510 Wastewater Fund	\$4,951	\$4,951
520 Water	\$7,981	\$7,981
525 Building Permits	\$1,169	\$1,169

Internal Auditor  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Internal Audit</u>
530 Cemetery	\$52	\$52
560 Fleet Management	\$1,454	\$1,454
570 Group Medical Insurance	\$2,228	\$2,228
580 Workers Compensation Ins	\$1,579	\$1,579
590 Insurance Fund	\$2,005	\$2,005
602 Redevelopment	\$298	\$298
603 Redevelopment Revolving	\$214	\$214
Total	<u>\$116,567</u>	<u>\$116,567</u>



**SCHEDULE 16.01**

**DISPATCH**

NATURE AND EXTENT OF SERVICE

The Dispatch division is responsible for communication activities for patrol, crime prevention, investigations, fire, ambulance, and other radio calls. The costs of the department are allocated based on the number of radio calls by department/fund.

Carson City, Nevada - Full Cost Allocation

Dispatch  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$1,870,104			\$1,870,104
Allocated additions:				
1 - Building Charge	\$12,702		\$12,702	
2 - Equipment Charge	\$14,982		\$14,982	
1010100 - Board of Supervisors	\$3,965	\$4,861	\$8,826	
1010600 - City Manager	\$18,279	\$3,487	\$21,766	
1010620 - Purchasing	\$1,459	\$71	\$1,530	
1010701 - Finance	\$11,586	\$546	\$12,132	
1010705 - Human Resources	\$5,348	\$880	\$6,228	
1010710 - Information Technology	\$63,863	\$1,482	\$65,345	
1010800 - Internal Auditor	\$1,982	\$57	\$2,039	
1013034 - Facilities Maintenance		\$34,759	\$34,759	
Total allocated additions:	<u>\$134,166</u>	<u>\$46,143</u>	<u>\$180,309</u>	<u>\$180,309</u>
Total to be allocated	<u><b>\$2,004,270</b></u>	<u><b>\$46,143</b></u>		<u><b>\$2,050,413</b></u>

Carson City, Nevada - Full Cost Allocation

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	\$1,308,841		\$1,308,841
FRINGE BENEFITS	\$458,095		\$458,095
<b><u>Other Expense and Cost</u></b>			
SERVICES & SUPPLIES	\$103,168		\$103,168
Departmental Expenditures	\$1,870,104		\$1,870,104
Additions: 1st			
Other	\$134,166	\$134,166	
Functional Cost	\$2,004,270	\$134,166	\$1,870,104
Reallocate Admin		(\$134,166)	\$134,166
Allocable Costs	\$2,004,270		\$2,004,270
<b>1st Allocation</b>	<b>\$2,004,270</b>		<b>\$2,004,270</b>
Additions: 2nd			
Other	\$46,143	\$46,143	
Functional Cost	\$46,143	\$46,143	
Reallocate Admin		(\$46,143)	\$46,143
Allocable Costs	\$46,143		\$46,143
<b>2nd Allocation</b>	<b>\$46,143</b>		<b>\$46,143</b>
<b>Total allocated</b>	<b>\$2,050,413</b>		<b>\$2,050,413</b>

Carson City, Nevada - Full Cost Allocation

Dispatch  
Detail allocation of  
Dispatch

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Sheriff Patrol	102,960	87.411 %	\$1,751,943		\$1,751,943	\$40,334	\$1,792,277
501 Ambulance	10,479	8.896 %	\$178,308		\$178,308	\$4,105	\$182,413
All Other	3,364	2.856 %	\$57,241		\$57,241	\$1,318	\$58,559
Fire Operations	986	0.837 %	\$16,778		\$16,778	\$386	\$17,164
Total	117,789	100.000 %	\$2,004,270		\$2,004,270	\$46,143	\$2,050,413

(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 Patrol	\$1,792,277	\$1,792,277
Fire Operations	\$17,164	\$17,164
501 Ambulance	\$182,413	\$182,413
All Other	\$58,559	\$58,559
Total	<u>\$2,050,413</u>	<u>\$2,050,413</u>

**SCHEDULE 17.01**

**PUBLIC WORKS**

NATURE AND EXTENT OF SERVICE

The Public Works Department is responsible for providing all the Public Works needs related to capital projects as well as engineering functions related to plan preview, permit issuance and inspections for infrastructure projects. Costs are broken out into the following functions:

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

Carson City, Nevada - Full Cost Allocation

Public Works  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$2,413,116			\$2,413,116
Deductions:				
GENERAL GOVERNMENT	(\$81,431)			
Total deductions:	<u>(\$81,431)</u>			<u>(\$81,431)</u>
Allocated additions:				
1 - Building Charge	\$2,492		\$2,492	
2 - Equipment Charge	\$2,644		\$2,644	
1010100 - Board of Supervisors	\$5,116	\$6,273	\$11,389	
1010500 - District Attorney	\$64,245	\$7,033	\$71,278	
1010600 - City Manager	\$23,586	\$4,499	\$28,085	
1010620 - Purchasing	\$1,600	\$77	\$1,677	
1010701 - Finance	\$14,770	\$697	\$15,467	
1010705 - Human Resources	\$16,348	\$2,730	\$19,078	
1010710 - Information Technology	\$81,419	\$2,443	\$83,862	
1010800 - Internal Auditor	\$2,558	\$74	\$2,632	
1013034 - Facilities Maintenance		\$35,060	\$35,060	
Total allocated additions:	<u>\$214,778</u>	<u>\$58,886</u>	<u>\$273,664</u>	<u>\$273,664</u>
Total to be allocated	<u><u>\$2,546,463</u></u>	<u><u>\$58,886</u></u>		<u><u>\$2,605,349</u></u>

Carson City, Nevada - Full Cost Allocation

Public Works  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>General Fund Support</u>	<u>Departmental Support</u>
<b><u>Wages &amp; Benefits</u></b>				
SALARIES & WAGES	\$1,530,707		\$109,752	\$1,420,955
FRINGE BENEFITS	\$732,133		\$52,494	\$679,639
<b><u>Other Expense and Cost</u></b>				
SERVICES & SUPPLIES	\$68,845		\$4,936	\$63,909
GENERAL GOVERNMENT	\$81,431	\$81,431		
Departmental Expenditures	\$2,413,116	\$81,431	\$167,182	\$2,164,503
<b><u>Cost Adjustments</u></b>				
Deductions	(\$81,431)	(\$81,431)		
Additions: 1st				
Other	\$214,778	\$214,778		
Functional Cost	\$2,546,463	\$214,778	\$167,182	\$2,164,503
Reallocate Admin		(\$214,778)	\$15,400	\$199,378
Allocable Costs	\$2,546,463		\$182,582	\$2,363,881
Unallocated	(\$182,582)		(\$182,582)	
<b>1st Allocation</b>	<b>\$2,363,881</b>			<b>\$2,363,881</b>
Additions: 2nd				
Other	\$58,886	\$58,886		
Functional Cost	\$58,886	\$58,886		
Reallocate Admin		(\$58,886)	\$4,222	\$54,664
Allocable Costs	\$58,886		\$4,222	\$54,664
Unallocated	(\$4,222)		(\$4,222)	
<b>2nd Allocation</b>	<b>\$54,664</b>			<b>\$54,664</b>
<b>Total allocated</b>	<b>\$2,418,545</b>			<b>\$2,418,545</b>



Carson City, Nevada - Full Cost Allocation

Public Works  
Detail allocation of  
Departmental Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
520 Water	1,903	20.500 %	\$484,592		\$484,592	\$11,206	\$495,798
256 Street Maintenance Fund	142	1.530 %	\$36,160		\$36,160	\$836	\$36,996
250 Regional Transportation Fund	437	4.708 %	\$111,280		\$111,280	\$2,573	\$113,853
Landfill Administration	455	4.901 %	\$115,864		\$115,864	\$2,679	\$118,543
525 Building Permits	1,286	13.853 %	\$327,475		\$327,475	\$7,573	\$335,048
560 Fleet Management	354	3.813 %	\$90,145		\$90,145	\$2,085	\$92,230
254 Quality of Life Fund	128	1.379 %	\$32,595		\$32,595	\$754	\$33,349
510 Wastewater Fund	3,590	38.673 %	\$914,180		\$914,180	\$21,140	\$935,320
505 Stormwater Drainage	855	9.210 %	\$217,723		\$217,723	\$5,035	\$222,758
225 Carson City Transit Fund	133	1.433 %	\$33,867		\$33,867	\$783	\$34,650
Total	<u>9,283</u>	<u>100.000 %</u>	<u>\$2,363,881</u>		<u>\$2,363,881</u>	<u>\$54,664</u>	<u>\$2,418,545</u>

(A) Alloc basis: Salary Support by Fund

Source: Public Works Salary & Wage

Carson City, Nevada - Full Cost Allocation

Public Works  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Departmental Support</u>
Landfill Administration	\$118,543	\$118,543
225 Carson City Transit Fund	\$34,650	\$34,650
250 Regional Transportation Fund	\$113,853	\$113,853
254 Quality of Life Fund	\$33,349	\$33,349
256 Street Maintenance Fund	\$36,996	\$36,996
505 Stormwater Drainage	\$222,758	\$222,758
510 Wastewater Fund	\$935,320	\$935,320
520 Water	\$495,798	\$495,798
525 Building Permits	\$335,048	\$335,048
560 Fleet Management	\$92,230	\$92,230
Total	<u>\$2,418,545</u>	<u>\$2,418,545</u>

**SCHEDULE 18.01**

**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>
	\$339,227			\$339,227
Allocated additions:				
2 - Equipment Charge	\$3,579		\$3,579	
1010100 - Board of Supervisors	\$719	\$882	\$1,601	
1010600 - City Manager	\$3,316	\$632	\$3,948	
1010620 - Purchasing	\$322	\$15	\$337	
1010701 - Finance	\$3,015	\$140	\$3,155	
1010705 - Human Resources	\$458	\$75	\$533	
1010710 - Information Technology	\$5,651	\$131	\$5,782	
1010800 - Internal Auditor	\$360	\$10	\$370	
Total allocated additions:	\$17,420	\$1,885	\$19,305	\$19,305
Total to be allocated	<u>\$356,647</u>	<u>\$1,885</u>		<u>\$358,532</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	\$62,016		\$62,016
FRINGE BENEFITS	\$25,568		\$25,568
<b><u>Other Expense and Cost</u></b>			
SERVICES & SUPPLIES	\$251,643		\$251,643
Departmental Expenditures	\$339,227		\$339,227
Additions: 1st			
Other	\$17,420	\$17,420	
Functional Cost	\$356,647	\$17,420	\$339,227
Reallocate Admin		(\$17,420)	\$17,420
Allocable Costs	\$356,647		\$356,647
<b>1st Allocation</b>	<b>\$356,647</b>		<b>\$356,647</b>
Additions: 2nd			
Other	\$1,885	\$1,885	
Functional Cost	\$1,885	\$1,885	
Reallocate Admin		(\$1,885)	\$1,885
Allocable Costs	\$1,885		\$1,885
<b>2nd Allocation</b>	<b>\$1,885</b>		<b>\$1,885</b>
<b>Total allocated</b>	<b>\$358,532</b>		<b>\$358,532</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	12	12.000 %	\$42,798		\$42,798	\$276	\$43,074
254 Quality of Life Fund	5	5.000 %	\$17,832		\$17,832	\$115	\$17,947
520 Water	6	6.000 %	\$21,399		\$21,399	\$138	\$21,537
510 Wastewater Fund	6	6.000 %	\$21,399		\$21,399	\$138	\$21,537
505 Stormwater Drainage	2	2.000 %	\$7,133		\$7,133	\$46	\$7,179
Clerk	5	5.000 %	\$17,832		\$17,832		\$17,832
All Other	45	45.000 %	\$160,491		\$160,491	\$1,034	\$161,525
Health Admin	3	3.000 %	\$10,699		\$10,699	\$69	\$10,768
Information Technology	8	8.000 %	\$28,532		\$28,532		\$28,532
256 Street Maintenance Fund	3	3.000 %	\$10,699		\$10,699	\$69	\$10,768
Recorder	5	5.000 %	\$17,833		\$17,833		\$17,833
<b>Total</b>	<b>100</b>	<b>100.000 %</b>	<b>\$356,647</b>		<b>\$356,647</b>	<b>\$1,885</b>	<b>\$358,532</b>

(A) Alloc basis: Support By Department/Fund

Source:

Geographic Information Systems  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Department Support</u>
Clerk	\$17,832	\$17,832
Recorder	\$17,833	\$17,833
Information Technology	\$28,532	\$28,532
Assessor	\$43,074	\$43,074
Health Admin	\$10,768	\$10,768
254 Quality of Life Fund	\$17,947	\$17,947
256 Street Maintenance Fund	\$10,768	\$10,768
505 Stormwater Drainage	\$7,179	\$7,179
510 Wastewater Fund	\$21,537	\$21,537
520 Water	\$21,537	\$21,537
All Other	\$161,525	\$161,525
Total	\$358,532	\$358,532

**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.
- **Building Repair** – These costs are associated with building repair costs. Costs were identified by building and department/fund. Costs are allocated by department/fund.



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>
	\$1,436,868			\$1,436,868
Allocated additions:				
2 - Equipment Charge	\$18,492		\$18,492	
1010100 - Board of Supervisors	\$3,046	\$3,735	\$6,781	
1010600 - City Manager	\$14,044	\$2,679	\$16,723	
1010620 - Purchasing	\$1,192	\$57	\$1,249	
1010701 - Finance	\$10,080	\$473	\$10,553	
1010705 - Human Resources	\$11,338	\$1,896	\$13,234	
1010710 - Information Technology	\$43,991	\$1,020	\$45,011	
1010800 - Internal Auditor	\$1,523	\$44	\$1,567	
Total allocated additions:	\$103,706	\$9,904	\$113,610	\$113,610
Total to be allocated	<u>\$1,540,574</u>	<u>\$9,904</u>		<u>\$1,550,478</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>	<u>Building Repair</u>
<b><u>Wages &amp; Benefits</u></b>							
SALARIES & WAGES	\$756,079		\$18,146	\$28,655	\$373,730	\$335,548	
FRINGE BENEFITS	\$341,287		\$8,191	\$12,935	\$168,698	\$151,463	
<b><u>Other Expense and Cost</u></b>							
SERVICES & SUPPLIES	\$63,807		\$1,531	\$2,418	\$31,540	\$28,318	
BUILDING REPAIR & MAINT	\$112,110		\$5,736	\$8,899			\$97,475
CUSTODIAL SUPPLIES	\$44,950					\$44,950	
CONTRACTUAL SERVICES	\$118,635				\$118,635		
Departmental Expenditures	\$1,436,868		\$33,604	\$52,907	\$692,603	\$560,279	\$97,475
Additions: 1st							
Other	\$103,706	\$103,706					
Functional Cost	\$1,540,574	\$103,706	\$33,604	\$52,907	\$692,603	\$560,279	\$97,475
Reallocate Admin		(\$103,706)	\$2,425	\$3,819	\$49,989	\$40,438	\$7,035
Allocable Costs	\$1,540,574		\$36,029	\$56,726	\$742,592	\$600,717	\$104,510
<b>1st Allocation</b>	<b>\$1,540,574</b>		<b>\$36,029</b>	<b>\$56,726</b>	<b>\$742,592</b>	<b>\$600,717</b>	<b>\$104,510</b>
Additions: 2nd							
Other	\$9,904	\$9,904					
Functional Cost	\$9,904	\$9,904					
Reallocate Admin		(\$9,904)	\$232	\$365	\$4,774	\$3,862	\$671
Allocable Costs	\$9,904		\$232	\$365	\$4,774	\$3,862	\$671
<b>2nd Allocation</b>	<b>\$9,904</b>		<b>\$232</b>	<b>\$365</b>	<b>\$4,774</b>	<b>\$3,862</b>	<b>\$671</b>
<b>Total allocated</b>	<b>\$1,550,478</b>		<b>\$36,261</b>	<b>\$57,091</b>	<b>\$747,366</b>	<b>\$604,579</b>	<b>\$105,181</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 %	\$1,722		\$1,722		\$1,722
Treasurer	1,882	12.831 %	\$4,623		\$4,623		\$4,623
Assessor	1,412	9.626 %	\$3,468		\$3,468	\$150	\$3,618
City Manager	3,279	22.355 %	\$8,054		\$8,054		\$8,054
Finance	1,548	10.554 %	\$3,802		\$3,802		\$3,802
Human Resources	3,052	20.807 %	\$7,497		\$7,497		\$7,497
Information Technology	2,027	13.819 %	\$4,979		\$4,979		\$4,979
570 Group Medical Insurance	164	1.118 %	\$403		\$403	\$17	\$420
580 Workers Compensation Ins	461	3.143 %	\$1,132		\$1,132	\$49	\$1,181
Pulbic Guardian	142	0.968 %	\$349		\$349	\$16	\$365
<b>Total</b>	<u>14,668</u>	<u>100.000 %</u>	<u>\$36,029</u>		<u>\$36,029</u>	<u>\$232</u>	<u>\$36,261</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 %	\$8,907		\$8,907		\$8,907
Collections	336	0.648 %	\$367		\$367	\$3	\$370
District Attorney	7,358	14.181 %	\$8,045		\$8,045		\$8,045
Detention Facility	5,590	10.774 %	\$6,112		\$6,112	\$56	\$6,168
District/Justice Court	30,454	58.695 %	\$33,295		\$33,295	\$306	\$33,601
Total	51,885	100.000 %	\$56,726		\$56,726	\$365	\$57,091

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

Source: Facilities Maintenance

Carson City, Nevada - Full Cost Allocation

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>
Fire Administration	840	7.322 %	\$54,374		\$54,374	\$378	\$54,752
Sheriff Administration	715	6.233 %	\$46,283		\$46,283	\$322	\$46,605
Detention Facility	1,417	12.352 %	\$91,724		\$91,724	\$638	\$92,362
Dispatch	388	3.382 %	\$25,116		\$25,116		\$25,116
Public Works	477	4.158 %	\$30,877		\$30,877		\$30,877
Landfill Administration	17	0.148 %	\$1,100		\$1,100	\$8	\$1,108
Juvenile Court	474	4.132 %	\$30,682		\$30,682	\$214	\$30,896
Parks Administration	1,032	8.996 %	\$66,802		\$66,802	\$465	\$67,267
Park Maintenance	6	0.052 %	\$388		\$388	\$3	\$391
Multi Purp Athletic Ctr	111	0.968 %	\$7,185		\$7,185	\$50	\$7,235
Swimming Pool	337	2.938 %	\$21,814		\$21,814	\$152	\$21,966
Community Center	459	4.001 %	\$29,711		\$29,711	\$207	\$29,918
Library	196	1.709 %	\$12,687		\$12,687	\$88	\$12,775
Health Admin	1,091	9.510 %	\$70,621		\$70,621	\$492	\$71,113
Animal Services	21	0.183 %	\$1,359		\$1,359	\$9	\$1,368
215 Senior Citizens Fund	159	1.386 %	\$10,292		\$10,292	\$72	\$10,364
225 Carson City Transit Fund	43	0.375 %	\$2,783		\$2,783	\$19	\$2,802
256 Street Maintenance Fund	23	0.200 %	\$1,489		\$1,489	\$10	\$1,499
520 Water	165	1.438 %	\$10,681		\$10,681	\$74	\$10,755
530 Cemetery	10	0.087 %	\$647		\$647	\$5	\$652
560 Fleet Management	288	2.510 %	\$18,642		\$18,642	\$130	\$18,772
All Other	3,003	26.177 %	\$194,387		\$194,387	\$1,353	\$195,740
Elections	8	0.070 %	\$518		\$518	\$4	\$522
District Attorney	11	0.096 %	\$712		\$712		\$712
Recreation	4	0.035 %	\$259		\$259	\$2	\$261
510 Wastewater Fund	3	0.026 %	\$194		\$194	\$1	\$195
Planning	77	0.671 %	\$4,984		\$4,984	\$35	\$5,019
Business License	39	0.340 %	\$2,525		\$2,525	\$18	\$2,543
525 Building Permits	58	0.505 %	\$3,756		\$3,756	\$25	\$3,781
<b>Total</b>	<b>11,472</b>	<b>100.000 %</b>	<b>\$742,592</b>		<b>\$742,592</b>	<b>\$4,774</b>	<b>\$747,366</b>

(A) Alloc basis: Time Record Logs

Source: Facilities Maintenance

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>
Board of Supervisors	701	0.242 %	\$1,452		\$1,452		\$1,452
Recorder	8,602	2.966 %	\$17,815		\$17,815		\$17,815
Treasurer	1,882	0.649 %	\$3,898		\$3,898		\$3,898
Collections	336	0.116 %	\$696		\$696	\$5	\$701
District Attorney	7,358	2.537 %	\$15,239		\$15,239		\$15,239
City Manager	3,279	1.130 %	\$6,791		\$6,791		\$6,791
Finance	1,548	0.534 %	\$3,206		\$3,206		\$3,206
Human Resources	3,052	1.052 %	\$6,321		\$6,321		\$6,321
Information Technology	2,027	0.699 %	\$4,198		\$4,198		\$4,198
Planning	3,840	1.324 %	\$7,953		\$7,953	\$57	\$8,010
Sheriff Administration	4,080	1.407 %	\$8,450		\$8,450	\$61	\$8,511
Sheriff General Services	3,500	1.207 %	\$7,249		\$7,249	\$52	\$7,301
Dispatch	3,000	1.034 %	\$6,213		\$6,213		\$6,213
Fire Administration	5,200	1.793 %	\$10,770		\$10,770	\$78	\$10,848
Fire Training	2,600	0.896 %	\$5,385		\$5,385	\$39	\$5,424
Juvenile Probation	4,050	1.396 %	\$8,388		\$8,388	\$60	\$8,448
Juvenile Detention	5,480	1.889 %	\$11,349		\$11,349	\$82	\$11,431
District/Justice Court	30,454	10.499 %	\$63,072		\$63,072	\$455	\$63,527
Parks Administration	5,247	1.809 %	\$10,867		\$10,867	\$78	\$10,945
Community Center	43,230	14.904 %	\$89,532		\$89,532	\$646	\$90,178
Recreation	1,240	0.428 %	\$2,568		\$2,568	\$19	\$2,587
Health Admin	15,375	5.301 %	\$31,843		\$31,843	\$230	\$32,073
Animal Services	2,500	0.862 %	\$5,178		\$5,178	\$37	\$5,215
202 Cooperative Extension Fund	3,840	1.324 %	\$7,953		\$7,953	\$57	\$8,010
215 Senior Citizens Fund	32,836	11.321 %	\$68,006		\$68,006	\$490	\$68,496
250 Regional Transportation Fund	120	0.041 %	\$249		\$249	\$2	\$251
256 Street Maintenance Fund	12,263	4.228 %	\$25,397		\$25,397	\$183	\$25,580
505 Stormwater Drainage	3,647	1.257 %	\$7,553		\$7,553	\$54	\$7,607
510 Wastewater Fund	8,406	2.898 %	\$17,409		\$17,409	\$126	\$17,535
520 Water	3,416	1.178 %	\$7,075		\$7,075	\$51	\$7,126
525 Building Permits	3,840	1.324 %	\$7,953		\$7,953	\$57	\$8,010
530 Cemetery	1,452	0.501 %	\$3,007		\$3,007	\$22	\$3,029
560 Fleet Management	650	0.224 %	\$1,346		\$1,346	\$10	\$1,356
570 Group Medical Insurance	164	0.057 %	\$340		\$340	\$2	\$342
580 Workers Compensation Ins	461	0.159 %	\$955		\$955	\$7	\$962
All Other	60,234	20.767 %	\$124,749		\$124,749	\$900	\$125,649
Pulbic Guardian	142	0.047 %	\$292		\$292	\$2	\$294
<b>Total</b>	<b>290,052</b>	<b>100.000 %</b>	<b>\$600,717</b>		<b>\$600,717</b>	<b>\$3,862</b>	<b>\$604,579</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						

Carson City, Nevada - Full Cost Allocation

Facilities Maintenance  
Detail allocation of  
Building Repair

User Department	<u>Allocation Units(A)</u>	<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	88	0.090 %	\$94		\$94		\$94
Sheriff Administration	8,749	8.976 %	\$9,380		\$9,380	\$65	\$9,445
Detention Facility	19,584	20.091 %	\$20,997		\$20,997	\$146	\$21,143
Dispatch	3,199	3.282 %	\$3,430		\$3,430		\$3,430
Fire Administration	7,409	7.601 %	\$7,944		\$7,944	\$55	\$7,999
Public Works	3,901	4.002 %	\$4,183		\$4,183		\$4,183
Landfill Administration	25	0.026 %	\$27		\$27		\$27
Juvenile Court	10,027	10.287 %	\$10,751		\$10,751	\$75	\$10,826
Parks Administration	8,368	8.585 %	\$8,972		\$8,972	\$62	\$9,034
Multi Purp Athletic Ctr	1,058	1.085 %	\$1,134		\$1,134	\$8	\$1,142
Swimming Pool	5,688	5.835 %	\$6,099		\$6,099	\$42	\$6,141
Community Center	2,792	2.864 %	\$2,994		\$2,994	\$21	\$3,015
Library	1,109	1.138 %	\$1,189		\$1,189	\$8	\$1,197
Health Admin	7,814	8.016 %	\$8,378		\$8,378	\$58	\$8,436
Animal Services	299	0.307 %	\$321		\$321	\$2	\$323
215 Senior Citizens Fund	3,166	3.248 %	\$3,394		\$3,394	\$24	\$3,418
225 Carson City Transit Fund	45	0.046 %	\$48		\$48		\$48
520 Water	1,275	1.308 %	\$1,367		\$1,367	\$9	\$1,376
530 Cemetery	63	0.065 %	\$68		\$68		\$68
560 Fleet Management	8,750	8.977 %	\$9,382		\$9,382	\$65	\$9,447
Planning	442	0.453 %	\$474		\$474	\$3	\$477
Business License	221	0.227 %	\$237		\$237	\$2	\$239
525 Building Permits	331	0.340 %	\$355		\$355	\$2	\$357
All Other	3,072	3.151 %	\$3,292		\$3,292	\$24	\$3,316
<b>Total</b>	<b>97,475</b>	<b>100.000 %</b>	<b>\$104,510</b>		<b>\$104,510</b>	<b>\$671</b>	<b>\$105,181</b>

(A) Alloc basis: Building Repair by Department/Fund

Source:



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>	<u>Building Repair</u>
Board of Supervisors	\$3,174	\$1,722			\$1,452	
Recorder	\$26,722		\$8,907		\$17,815	
Treasurer	\$8,521	\$4,623			\$3,898	
District Attorney	\$24,090		\$8,045	\$712	\$15,239	\$94
City Manager	\$14,845	\$8,054			\$6,791	
Finance	\$7,008	\$3,802			\$3,206	
Human Resources	\$13,818	\$7,497			\$6,321	
Information Technology	\$9,177	\$4,979			\$4,198	
Dispatch	\$34,759			\$25,116	\$6,213	\$3,430
Public Works	\$35,060			\$30,877		\$4,183
Elections	\$522			\$522		
Pulbic Guardian	\$659	\$365			\$294	
Collections	\$1,071		\$370		\$701	
Assessor	\$3,618	\$3,618				
Planning	\$13,506			\$5,019	\$8,010	\$477
Business License	\$2,782			\$2,543		\$239
Sheriff Administration	\$64,561			\$46,605	\$8,511	\$9,445
Sheriff General Services	\$7,301				\$7,301	
Detention Facility	\$119,673		\$6,168	\$92,362		\$21,143
Fire Administration	\$73,599			\$54,752	\$10,848	\$7,999
Fire Training	\$5,424				\$5,424	
Juvenile Probation	\$8,448				\$8,448	
Juvenile Detention	\$11,431				\$11,431	
Landfill Administration	\$1,135			\$1,108		\$27
Juvenile Court	\$41,722			\$30,896		\$10,826
District/Justice Court	\$97,128		\$33,601		\$63,527	
Parks Administration	\$87,246			\$67,267	\$10,945	\$9,034
Park Maintenance	\$391			\$391		
Multi Purp Athletic Ctr	\$8,377			\$7,235		\$1,142
Swimming Pool	\$28,107			\$21,966		\$6,141
Community Center	\$123,111			\$29,918	\$90,178	\$3,015
Recreation	\$2,848			\$261	\$2,587	
Library	\$13,972			\$12,775		\$1,197
Health Admin	\$111,622			\$71,113	\$32,073	\$8,436
Animal Services	\$6,906			\$1,368	\$5,215	\$323
202 Cooperative Extension Fund	\$8,010				\$8,010	
215 Senior Citizens Fund	\$82,278			\$10,364	\$68,496	\$3,418
225 Carson City Transit Fund	\$2,850			\$2,802		\$48
250 Regional Transportation Fund	\$251				\$251	
256 Street Maintenance Fund	\$27,079			\$1,499	\$25,580	

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>	<u>Building Repair</u>
505 Stormwater Drainage	\$7,607				\$7,607	
510 Wastewater Fund	\$17,730			\$195	\$17,535	
520 Water	\$19,257			\$10,755	\$7,126	\$1,376
525 Building Permits	\$12,148			\$3,781	\$8,010	\$357
530 Cemetery	\$3,749			\$652	\$3,029	\$68
560 Fleet Management	\$29,575			\$18,772	\$1,356	\$9,447
570 Group Medical Insurance	\$762	\$420			\$342	
580 Workers Compensation Ins	\$2,143	\$1,181			\$962	
All Other	\$324,705			\$195,740	\$125,649	\$3,316
Total	\$1,550,478	\$36,261	\$57,091	\$747,366	\$604,579	\$105,181