



STAFF REPORT

Report To: Board of Supervisors **Meeting Date:** February 16, 2023

Staff Contact: Sheri Russell-Benabou, Chief Financial Officer

Agenda Title: For Possible Action: Discussion and possible action regarding the Carson City Cost Allocation Plan for the Fiscal Year ended June 30, 2022. (Sheri Russell-Benabou, 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, 2022, for use in preparing the Fiscal Year ("FY") 2024 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:** Consent

Proposed Motion

I move to accept the Cost Allocation Plan as recommended.

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, 2022, 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, 2022. 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 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 FY 2024 Carson City Budget.

Alternatives

Do not approve and recalculate Cost Allocation Plan and/or provide alternative direction to staff.

Attachments:

[1_Cost Allocation Schedule 2024.pdf](#)

[1_Cost Allocation Schedule 2024 - Small Adjustments.pdf](#)

[Carson City_FY2022 CAP.pdf](#)

Board Action Taken:

Motion: _____	1) _____	Aye/Nay
	2) _____	_____

(Vote Recorded By)

CARSON CITY, NV
FULL COST ALLOCATION
ACTUAL FY2022 (FOR FY2024 BUDGET)
DRAFT 1/25/2023

	202 Coop	215 Senior	225 Carson	240	250 Regional	254 Quality	256 Street	280	501	505	510
Central Service Departments	Ext Fund	Citizens Fund	City Transit Fund	Traffic/Trans Fund*	Trans Fund	of Life Fund	Maintenance Fund	Commissary Fund	Ambulance Fund	Stormwater Fund	Wastewater Fund
Building Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Supervisors	721	3,374	8,778	60	2,784	5,348	22,375	1,608	18,190	1,831	23,440
Clerk	-	-	-	-	35,670	71,341	-	-	-	2,972	2,972
Treasurer	-	-	2,633	31,360	2,816	-	-	-	-	86,493	93,065
District Attorney	-	-	-	-	8,788	5,273	-	-	-	3,515	7,031
City Manager	1,521	7,114	18,508	126	5,871	11,277	47,181	3,392	38,355	3,861	49,427
Purchasing	110	284	1,380	2	39,399	3,543	8,734	296	2,005	8,226	9,008
City Hall	-	-	-	-	-	-	-	-	-	-	-
Finance	1,405	4,357	16,740	62	8,796	9,225	33,459	2,951	22,937	(1,701)	32,827
Human Resources	-	666	222	1,822	1,997	1,775	6,131	666	8,431	222	11,105
Information Technology	-	8,137	2,713	-	24,410	21,699	73,235	8,137	103,070	2,713	73,235
Internal Auditor	153	716	1,865	13	591	1,136	4,753	341	3,863	388	4,979
Dispatch	-	-	-	-	-	-	-	-	190,611	-	-
Public Works	-	-	-	-	167,805	48,206	70,479	-	-	315,779	886,623
Geographic Information Systems	-	-	-	-	-	15,694	9,417	-	-	6,277	18,832
Facilities Maintenance	8,373	92,686	1,836	-	262	-	29,885	-	-	7,952	24,682
Proposed Costs (per Consultant)	12,283	117,334	54,675	33,445	299,189	194,517	305,649	17,391	387,462	438,528	1,237,226
Remove Public Works - FY22	-	-	-	-	(167,805)	(48,206)	(70,479)	-	-	(315,779)	(886,623)
Totals without Public Works	12,283	117,334	54,675	33,445	131,384	146,311	235,170	17,391	387,462	122,749	350,603
Add 6% for FY23-24 Merits & COLA	13,020	124,374	57,956	35,452	139,267	155,090	249,280	18,434	410,710	130,114	371,639
FY24 Adjustments:											
Reduce to 2CFR Plan - Attached**	-	(11,892)	-	-	-	(94,401)	-	-	-	-	-
Add PW Allocation FY24	-	-	3,805	-	155,084	45,828	55,148	-	-	274,493	1,216,163
True up from FY22 Estimate (Below)	-	-	(17,319)	-	16,934	6,162	11,812	-	-	26,161	(235,466)
Total to Allocate	\$ 13,020	\$ 112,482	\$ 44,442	\$ 35,452	\$ 311,285	\$ 112,679	\$ 316,240	\$ 18,434	\$ 410,710	\$ 430,768	\$ 1,352,336
Amount Budgeted in FY23	\$ 15,800	\$ 97,634	\$ 64,219	\$ -	\$ 140,150	\$ 91,082	\$ 253,383	\$ 11,599	\$ 388,222	\$ 414,151	\$ 1,549,770
Amount Budgeted in FY24	\$ 13,020	\$ 112,482	\$ 44,442	\$ -	\$ 311,285	\$ 112,679	\$ 316,240	\$ 18,434	\$ 410,710	\$ 430,768	\$ 1,352,336
Monthly Amount	\$ 1,085	\$ 9,374	\$ 3,704	\$ -	\$ 25,940	\$ 9,390	\$ 26,353	\$ 1,536	\$ 34,226	\$ 35,897	\$ 112,695
TRUE UP:											
PW via Consultant FY22 (Above)	\$ -	\$ -	\$ -	\$ -	\$ 167,805	\$ 48,206	\$ 70,479	\$ -	\$ -	\$ 315,779	\$ 886,623
FY22 Estimated Allocation	-	-	17,319	-	150,871	42,044	58,667	-	-	289,618	1,122,089
True-Up Adjustment	\$ -	\$ -	\$ (17,319)	\$ -	\$ 16,934	\$ 6,162	\$ 11,812	\$ -	\$ -	\$ 26,161	\$ (235,466)

*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 FY2022 (FOR FY2024 BUDGET)
DRAFT 1/25/2023

	520 Water	525 Building	530	560 Fleet	570 Group	580 Workers	590	602	603 Redev	
Central Service Departments	Fund	Permits Fund	Cemetery Fund*	Management Fund	Medical Insurance Fund	Compensation Ins Fund	Insurance Fund	Redevelopment Fund	Revolving Fund	Total
Building Charge	\$ -	\$ 7,727	\$ -	\$ -	\$ 613	\$ 1,722	\$ -	\$ -	\$ -	\$ 10,062
Board of Supervisors	35,637	7,675	231	6,685	9,888	7,022	8,671	1,292	603	166,213
Clerk	2,972	-	-	-	-	-	-	-	38,646	154,573
Treasurer	93,467	26,808	1,340	-	-	-	-	-	-	337,982
District Attorney	3,515	6,591	-	-	-	7,469	12,743	3,515	-	58,440
City Manager	75,144	16,183	485	14,096	20,849	14,807	18,284	2,724	1,272	350,477
Purchasing	10,815	1,087	61	777	1,455	971	1,452	220	1,205	91,030
City Hall	-	-	-	-	473	1,805	-	-	-	2,278
Finance	50,578	13,824	516	8,896	5,762	18,336	20,783	1,871	1,177	252,801
Human Resources	8,279	666	222	7,158	(21,266)	36,531	-	666	-	65,293
Information Technology	67,810	8,150	2,700	35,262	10,849	2,713	-	8,137	-	452,970
Internal Auditor	7,570	1,630	49	1,420	2,101	1,491	1,842	275	128	35,304
Dispatch	-	-	-	-	-	-	-	-	-	190,611
Public Works	666,950	336,527	-	100,378	-	-	-	-	-	2,592,747
Geographic Information Systems	18,832	-	-	-	-	-	-	-	-	69,052
Facilities Maintenance	8,179	12,353	5,547	28,165	1,101	3,096	-	-	-	224,117
Proposed Costs (per Consultant)	1,049,748	439,221	11,151	202,837	31,825	95,963	63,775	18,700	43,031	5,053,950
Remove Public Works - FY22	(666,950)	(336,527)	-	(100,378)	-	-	-	-	-	(2,592,747)
Totals without Public Works	382,798	102,694	11,151	102,459	31,825	95,963	63,775	18,700	43,031	2,461,203
Add 6% for FY23-24 Merits & COLA	405,766	108,856	11,820	108,607	33,735	101,721	67,602	19,822	45,613	2,608,878
FY24 Adjustments:										
Reduce to 2CFR Plan - Attached**	-	-	-	-	-	-	-	-	-	(106,293)
Add PW Allocation FY24	664,604	-	-	132,472	-	-	-	-	-	2,547,597
True up from FY22 Estimate (Below)	119,322	142,847	-	12,848	-	-	-	-	-	83,301
Total to Allocate	\$ 1,189,692	\$ 251,703	\$ 11,820	\$ 253,927	\$ 33,735	\$ 101,721	\$ 67,602	\$ 19,822	\$ 45,613	\$ 5,133,483
Amount Budgeted in FY23	\$ 1,086,033	\$ 478,980	\$ -	\$ 228,213	\$ 20,761	\$ 118,738	\$ 77,202	\$ 69,182	\$ -	\$ 5,105,119
Amount Budgeted in FY24	\$ 1,189,692	\$ 251,703	\$ -	\$ 253,927	\$ 33,735	\$ 101,721	\$ 67,602	\$ 65,435	\$ -	\$ 5,086,211
Monthly Amount	\$ 99,141	\$ 20,975	\$ -	\$ 21,161	\$ 2,811	\$ 8,477	\$ 5,634	\$ 5,453	\$ -	\$ 423,851
TRUE UP:										
PW via Consultant FY22 (Above)	\$ 666,950	\$ 336,527	\$ -	\$ 100,378	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,592,747
FY22 Estimated Allocation	547,628	193,680	-	87,530	-	-	-	-	-	2,509,446
True-Up Adjustment	\$ 119,322	\$ 142,847	\$ -	\$ 12,848	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,301

**CARSON CITY, NV
2CFR COST PLAN ADJUSTMENTS
FY2022 FOR FY2024 BUDGET**

	QUALITY OF LIFE ADJUSTMENT		SENIOR CENTER	
	Full Cost Plan	2CFR Cost Plan	Full Cost Plan	2CFR Cost Plan
Building Charge	\$ -	\$ -	\$ -	\$ -
Board of Supervisors	5,348	-	3,374	-
Clerk	71,341	-	-	-
Treasurer	-	-	-	-
District Attorney	5,273	4,995	-	-
City Manager	11,277	10,684	7,114	6,740
Purchasing	3,543	3,499	284	280
City Hall	-	-	-	-
Finance	9,225	9,161	4,357	4,328
Human Resources	1,775	1,747	666	655
Information Technology	21,699	21,577	8,137	8,091
Internal Auditor	1,136	1,017	716	641
Dispatch	-	-	-	-
Public Works	48,206	47,874	-	-
Geographic Information Systems	15,694	15,589	-	-
Facilities Maintenance	-	-	92,686	92,120
Subtotal	<u>194,517</u>	<u>116,143</u>	<u>117,334</u>	<u>112,855</u>
Take out City Manager per BOS	-	(10,684)	-	(6,740)
Adjusted total	<u>194,517</u>	<u>105,459</u>	<u>117,334</u>	<u>106,115</u>
Add 6% for FY23-24	<u>\$ 206,188</u>	<u>\$ 111,787</u>	<u>\$ 124,374</u>	<u>\$ 112,482</u>
Adjustment		<u>\$ 94,401</u>		<u>\$ 11,892</u>

CARSON CITY, NEVADA
FULL COST ALLOCATION PLAN

Fiscal Year 2022
Prepared January 17, 2023

Mahoney
Associates Consulting, LLC

Specializing in Cost Plans & Government Finance

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COST ALLOCATION METHODOLOGY

INTRODUCTION

The Full Cost Allocation Plan was prepared using a consistent approach and treatment of direct or indirect costs; in no case have costs charged as direct costs to programs been included as indirect costs. Actual expenditure information was obtained from the financial statements for the year ended June 30, 2022. Statistics used to allocate costs were taken from FY 2022 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.

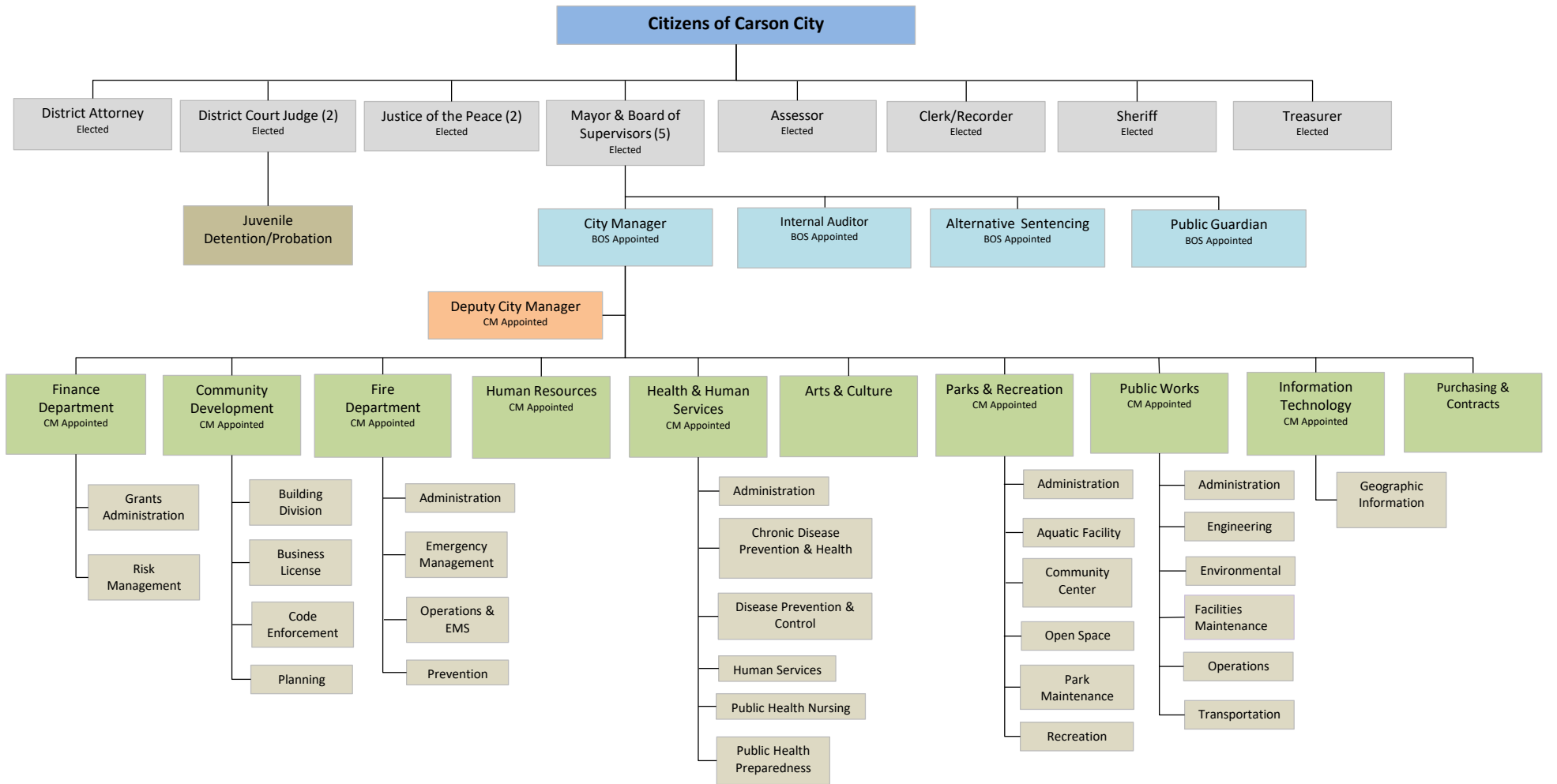


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Carson City, Nevada - Full Cost Allocation

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	\$3,189	\$5,274				\$10,302	\$5,152
Equipment Charge									
Board of Supervisors Clerk	\$2,311	\$1,548		\$4,683	\$9,785	\$3,572	\$143	\$3,544	\$480
Recorder								\$35,670	
Public Safety Complex			\$1,461						
Treasurer				\$10,723				\$1,340	
District Attorney		\$128,306		\$15,818				\$130,064	
City Manager	\$4,871	\$3,264		\$9,873	\$20,632	\$7,532	\$301	\$7,472	\$1,012
Purchasing	\$361	\$257		\$453	\$1,487	\$543	\$22	\$566	\$47
City Hall		\$3,268		\$8,835					
Finance	\$3,997	\$2,310		\$6,113	\$20,534	\$7,497	\$299	\$5,235	\$630
Human Resources	\$1,110	\$2,382		\$2,219				\$4,637	\$222
Information Technology	\$13,562	\$16,274		\$232,159				\$50,281	\$2,721
Internal Auditor	\$491	\$329		\$995	\$2,079	\$759	\$30	\$753	\$102
Dispatch									
Public Works									
Geographic Information Systems				\$37,666					
Facilities Maintenance		\$951	\$1,540	\$6,405				\$13,697	\$2,687
Subtotal	<u>\$26,703</u>	<u>\$159,419</u>	<u>\$6,190</u>	<u>\$341,216</u>	<u>\$54,517</u>	<u>\$19,903</u>	<u>\$795</u>	<u>\$263,561</u>	<u>\$13,053</u>
Proposed Costs	\$26,703	\$159,419	\$6,190	\$341,216	\$54,517	\$19,903	\$795	\$263,561	\$13,053

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						\$53,050			
Equipment Charge									
Board of Supervisors Clerk	\$5,339	\$6,844	\$16,212	\$36,139	\$2,834	\$29,926	\$611	\$1,723	\$44,691
Recorder									
Public Safety Complex		\$2,962				\$40,103			
Treasurer		\$4,021						\$18,765	
District Attorney		\$101,065						\$48,334	
City Manager	\$11,258	\$14,431	\$34,185	\$76,202	\$5,977	\$63,101	\$1,288	\$3,632	\$94,233
Purchasing	\$622	\$943	\$883	\$2,377	\$412	\$2,448	\$7	\$218	\$2,148
City Hall									
Finance	\$7,059	\$12,000	\$19,791	\$44,023	\$4,154	\$38,426	\$659	\$2,555	\$51,991
Human Resources	\$3,328	\$1,997	\$3,328	\$60,906	\$1,997	\$10,649		\$887	\$35,615
Information Technology	\$40,686	\$41,635	\$40,686	\$135,617	\$24,410	\$130,193		\$31,669	\$119,345
Internal Auditor	\$1,134	\$1,453	\$3,443	\$7,676	\$602	\$6,357	\$129	\$365	\$9,492
Dispatch				\$1,784,628					\$18,190
Public Works									
Geographic Information Systems									
Facilities Maintenance		\$95,850			\$7,631	\$123,836		\$84,351	
Subtotal	<u>\$69,426</u>	<u>\$283,201</u>	<u>\$118,528</u>	<u>\$2,147,568</u>	<u>\$48,017</u>	<u>\$498,089</u>	<u>\$2,694</u>	<u>\$192,499</u>	<u>\$375,705</u>
Proposed Costs	\$69,426	\$283,201	\$118,528	\$2,147,568	\$48,017	\$498,089	\$2,694	\$192,499	\$375,705

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	\$2,796	\$1,741	\$1,286	\$988	\$10,306	\$8,989	\$7,419	\$11,843	\$3,723
Clerk									
Recorder									
Public Safety Complex									
Treasurer					\$2,633		\$8,043	\$43,410	\$1,340
District Attorney							\$27,244		\$250,901
City Manager	\$5,896	\$3,672	\$2,711	\$2,084	\$21,731	\$18,953	\$15,645	\$24,973	\$7,852
Purchasing	\$405	\$160	\$13	\$228	\$1,085	\$954	\$1,139	\$2,995	\$264
City Hall									
Finance	\$4,061	\$2,524	\$1,373	\$1,561	\$13,379	\$12,000	\$11,221	\$19,776	\$4,699
Human Resources	\$1,997	\$444			\$4,216	\$12,155	\$11,281	\$7,426	\$1,110
Information Technology	\$24,410	\$5,425			\$54,475	\$56,959	\$65,096	\$32,549	\$13,562
Internal Auditor	\$594	\$370	\$274	\$210	\$2,189	\$1,910	\$1,576	\$2,515	\$790
Dispatch									
Public Works								\$206,858	
Geographic Information Systems									
Facilities Maintenance		\$5,669			\$20,743	\$24,116		\$19,825	\$14,157
Subtotal	<u>\$40,159</u>	<u>\$20,005</u>	<u>\$5,657</u>	<u>\$5,071</u>	<u>\$130,757</u>	<u>\$136,036</u>	<u>\$148,664</u>	<u>\$372,170</u>	<u>\$298,398</u>
Proposed Costs	\$40,159	\$20,005	\$5,657	\$5,071	\$130,757	\$136,036	\$148,664	\$372,170	\$298,398

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 & 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		\$289,014							
Equipment Charge									
Board of Supervisors Clerk	\$80	\$22,090	\$1,439	\$2,688	\$8,316	\$341	\$381	\$741	\$3,981
Recorder		\$162,013							
Public Safety Complex		\$145,890							
Treasurer		\$18,765		\$3,620					
District Attorney				\$65,471					
City Manager	\$168	\$46,578	\$3,035	\$5,668	\$17,537	\$718	\$803	\$1,563	\$8,394
Purchasing	\$12	\$2,137	\$1,908	\$380	\$1,738	\$52	\$58	\$467	\$4,073
City Hall									
Finance	\$168	\$29,947	\$3,020	\$3,613	\$13,490	\$715	\$800	\$2,280	\$16,338
Human Resources		\$29,274		\$9,190	\$18,625		\$1,329	\$2,219	\$23,645
Information Technology		\$164,693		\$23,026	\$62,385			\$27,124	\$252,248
Internal Auditor	\$17	\$4,692	\$306	\$571	\$1,767	\$72	\$81	\$158	\$846
Dispatch									
Public Works									
Geographic Information Systems									
Facilities Maintenance		\$139,628		\$44,094	\$58,161			\$18,092	\$56,266
Subtotal	<u>\$445</u>	<u>\$1,054,721</u>	<u>\$9,708</u>	<u>\$158,321</u>	<u>\$182,019</u>	<u>\$1,898</u>	<u>\$3,452</u>	<u>\$52,644</u>	<u>\$365,791</u>
Proposed Costs	\$445	\$1,054,721	\$9,708	\$158,321	\$182,019	\$1,898	\$3,452	\$52,644	\$365,791

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	\$1,728	\$2,294	\$670	\$1,995	\$7,143	\$58	\$2,718	\$3,088	\$521
Clerk					\$32,698			\$35,670	
Recorder									
Public Safety Complex									
Treasurer					\$1,340			\$26,808	
District Attorney					\$12,743			\$39,986	
City Manager	\$3,644	\$4,836	\$1,412	\$4,208	\$15,062	\$124	\$5,732	\$6,511	\$1,099
Purchasing	\$635	\$2,390	\$299	\$1,521	\$1,339	\$292	\$318	\$1,160	\$42
City Hall									
Finance	\$3,931	\$9,285	\$1,477	\$6,740	\$11,577	\$881	\$4,646	\$6,875	\$637
Human Resources	\$2,885	\$23,774	\$4,834	\$9,925	\$23,167	\$1,553	\$444	\$25,864	\$213
Information Technology	\$35,262	\$151,891	\$16,274	\$92,220	\$59,672	\$18,986	\$5,425	\$89,661	\$2,715
Internal Auditor	\$368	\$488	\$142	\$424	\$1,517	\$13	\$577	\$656	\$111
Dispatch									
Public Works									
Geographic Information Systems								\$9,417	
Facilities Maintenance	\$120,499	\$2,704			\$27,296			\$83,211	
Subtotal	<u>\$168,952</u>	<u>\$197,662</u>	<u>\$25,108</u>	<u>\$117,033</u>	<u>\$193,554</u>	<u>\$21,907</u>	<u>\$19,860</u>	<u>\$328,907</u>	<u>\$5,338</u>
Proposed Costs	\$168,952	\$197,662	\$25,108	\$117,033	\$193,554	\$21,907	\$19,860	\$328,907	\$5,338

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	\$1,897	\$1,249	\$3,618		\$721	\$8,155	\$7,324	\$3,374	\$8,778
Clerk				\$32,698					
Recorder									
Public Safety Complex									
Treasurer							\$2,816		\$2,633
District Attorney									
City Manager	\$3,999	\$2,633	\$7,629		\$1,521	\$17,196	\$15,443	\$7,114	\$18,508
Purchasing	\$265	\$98	\$550		\$110	\$1,486	\$17,053	\$284	\$1,380
City Hall									
Finance	\$2,706	\$1,581	\$7,593		\$1,405	\$14,418	\$15,736	\$4,357	\$16,740
Human Resources	\$1,331	\$444				\$887		\$666	\$222
Information Technology	\$16,274	\$5,425				\$10,849		\$8,137	\$2,713
Internal Auditor	\$403	\$265	\$768		\$153	\$1,732	\$1,556	\$716	\$1,865
Dispatch									
Public Works									
Geographic Information Systems									
Facilities Maintenance			\$15,030		\$8,373			\$92,686	\$1,836
Subtotal	<u>\$26,875</u>	<u>\$11,695</u>	<u>\$35,188</u>	<u>\$32,698</u>	<u>\$12,283</u>	<u>\$54,723</u>	<u>\$59,928</u>	<u>\$117,334</u>	<u>\$54,675</u>
Proposed Costs	\$26,875	\$11,695	\$35,188	\$32,698	\$12,283	\$54,723	\$59,928	\$117,334	\$54,675

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>237 S Carson N Imp Dist</u>	<u>240 Traffic/Trans Fund</u>	<u>250 Regional Trans Fund</u>	<u>253 V&T Infrastructure Fund</u>	<u>254 Quality of Life Fund</u>	<u>256 Street Maintenance</u>
Building Charge									
Equipment Charge									
Board of Supervisors	\$56	\$226	\$276	\$436	\$60	\$2,784		\$5,348	\$22,375
Clerk						\$35,670		\$71,341	
Recorder									
Public Safety Complex									
Treasurer					\$31,360	\$2,816	\$1,878		
District Attorney						\$8,788		\$5,273	
City Manager	\$118	\$477	\$580	\$918	\$126	\$5,871		\$11,277	\$47,181
Purchasing	\$133	\$361	\$231	\$71	\$2	\$39,399		\$3,543	\$8,734
City Hall									
Finance	\$454	\$442	\$561	\$854	\$62	\$8,796	\$1,460	\$9,225	\$33,459
Human Resources	\$666		\$222		\$1,822	\$1,997		\$1,775	\$6,131
Information Technology	\$8,137		\$2,713			\$24,410		\$21,699	\$73,235
Internal Auditor	\$12	\$48	\$58	\$90	\$13	\$591		\$1,136	\$4,753
Dispatch									
Public Works						\$167,805		\$48,206	\$70,479
Geographic Information Systems								\$15,694	\$9,417
Facilities Maintenance						\$262			\$29,885
Subtotal	<u>\$9,576</u>	<u>\$1,554</u>	<u>\$4,641</u>	<u>\$2,369</u>	<u>\$33,445</u>	<u>\$299,189</u>	<u>\$3,338</u>	<u>\$194,517</u>	<u>\$305,649</u>
Proposed Costs	\$9,576	\$1,554	\$4,641	\$2,369	\$33,445	\$299,189	\$3,338	\$194,517	\$305,649

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>257 Infrastructure Tax</u>	<u>275 Grant Fund</u>	<u>280 Commissary Fund</u>	<u>287 911 Surcharge</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		\$22,518	\$1,608	\$2,989		\$18,190	\$1,831	\$23,440	\$35,637
Clerk					\$11,890		\$2,972	\$2,972	\$2,972
Recorder									
Public Safety Complex									
Treasurer				\$940			\$86,493	\$93,065	\$93,467
District Attorney							\$3,515	\$7,031	\$3,515
City Manager		\$47,482	\$3,392	\$6,302		\$38,355	\$3,861	\$49,427	\$75,144
Purchasing		\$11,422	\$296	\$707		\$2,005	\$8,226	\$9,008	\$10,815
City Hall									
Finance	\$1,460	\$27,885	\$2,951	\$7,286	\$1,460	\$22,937	(\$1,701)	\$32,827	\$50,578
Human Resources		\$16,862	\$666			\$8,431	\$222	\$11,105	\$8,279
Information Technology		\$175,216	\$8,137			\$103,070	\$2,713	\$73,235	\$67,810
Internal Auditor		\$4,783	\$341	\$635		\$3,863	\$388	\$4,979	\$7,570
Dispatch						\$190,611			
Public Works							\$315,779	\$886,623	\$666,950
Geographic Information Systems							\$6,277	\$18,832	\$18,832
Facilities Maintenance							\$7,952	\$24,682	\$8,179
Subtotal	<u>\$1,460</u>	<u>\$306,168</u>	<u>\$17,391</u>	<u>\$18,859</u>	<u>\$13,350</u>	<u>\$387,462</u>	<u>\$438,528</u>	<u>\$1,237,226</u>	<u>\$1,049,748</u>
Proposed Costs	\$1,460	\$306,168	\$17,391	\$18,859	\$13,350	\$387,462	\$438,528	\$1,237,226	\$1,049,748

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	\$7,727			\$613	\$1,722				
Equipment Charge									
Board of Supervisors Clerk	\$7,675	\$231	\$6,685	\$9,888	\$7,022	\$8,671	\$1,292	\$603	
Recorder								\$38,646	
Public Safety Complex									
Treasurer	\$26,808	\$1,340							\$9,389
District Attorney	\$6,591				\$7,469	\$12,743	\$3,515		
City Manager	\$16,183	\$485	\$14,096	\$20,849	\$14,807	\$18,284	\$2,724	\$1,272	
Purchasing	\$1,087	\$61	\$777	\$1,455	\$971	\$1,452	\$220	\$1,205	
City Hall				\$473	\$1,805				
Finance	\$13,824	\$516	\$8,896	\$5,762	\$18,336	\$20,783	\$1,871	\$1,177	
Human Resources	\$666	\$222	\$7,158	(\$21,266)	\$36,531		\$666		
Information Technology	\$8,150	\$2,700	\$35,262	\$10,849	\$2,713		\$8,137		
Internal Auditor	\$1,630	\$49	\$1,420	\$2,101	\$1,491	\$1,842	\$275	\$128	
Dispatch									
Public Works	\$336,527		\$100,378						
Geographic Information Systems									
Facilities Maintenance	\$12,353	\$5,547	\$28,165	\$1,101	\$3,096				
Subtotal	<u>\$439,221</u>	<u>\$11,151</u>	<u>\$202,837</u>	<u>\$31,825</u>	<u>\$95,963</u>	<u>\$63,775</u>	<u>\$18,700</u>	<u>\$43,031</u>	<u>\$9,389</u>
Proposed Costs	\$439,221	\$11,151	\$202,837	\$31,825	\$95,963	\$63,775	\$18,700	\$43,031	\$9,389

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				\$376,573			\$376,573
Equipment Charge							
Board of Supervisors				\$494,705			\$494,705
Clerk			\$107,012	\$410,211			\$410,211
Recorder			\$702	\$162,715		\$545,378	\$708,093
Public Safety Complex				\$190,416			\$190,416
Treasurer			\$51,234	\$545,047		\$239,423	\$784,470
District Attorney				\$878,372		\$2,111,695	\$2,990,067
City Manager				\$1,043,127			\$1,043,127
Purchasing	\$290	\$662	\$10,447	\$174,664			\$174,664
City Hall				\$14,381			\$14,381
Finance	\$811	\$1,855	\$10,219	\$763,869	\$162,253	\$68,241	\$994,363
Human Resources	\$2,604	\$4,391	\$1,051	\$438,598	\$159,782		\$598,380
Information Technology	\$19,072	\$43,398		\$2,867,350			\$2,867,350
Internal Auditor				\$105,077			\$105,077
Dispatch			\$60,715	\$2,054,144			\$2,054,144
Public Works				\$2,799,605		\$251,403	\$3,051,008
Geographic Information Systems			\$141,246	\$257,381			\$257,381
Facilities Maintenance			\$347,770	\$1,558,326			\$1,558,326
Subtotal	<u>\$22,777</u>	<u>\$50,306</u>	<u>\$730,396</u>	<u>\$15,134,561</u>	<u>\$322,035</u>	<u>\$3,216,140</u>	<u>\$18,672,736</u>
Proposed Costs	<u>\$22,777</u>	<u>\$50,306</u>	<u>\$730,396</u>	<u>\$15,134,561</u>	<u>\$322,035</u>	<u>\$3,216,140</u>	<u>\$18,672,736</u>

Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Building Charge		\$585,644	
Equipment Charge		\$504,161	
Board of Supervisors	\$229,298		
Clerk	\$431,865		
Recorder	\$444,716		
Public Safety Complex	\$262,165		
Treasurer	\$728,978		
District Attorney	\$3,281,544		
City Manager	\$939,326		
Purchasing	\$152,192		
City Hall	\$73,802		
Finance	\$839,401	\$158,768	
Human Resources	\$339,984	\$159,782	
Information Technology	\$2,976,824		
Internal Auditor	\$108,504		
Dispatch	\$1,859,696		
Public Works	\$2,669,731		
Geographic Information Systems	\$294,659		
Facilities Maintenance	\$1,631,696		
Elections			\$26,703
Pulbic Guardian			\$159,419
Collections			\$6,190
Assessor			\$341,216
Public Defender			\$54,517
Central Services			\$19,903
Northgate			\$795
Planning			\$263,561
Business License			\$13,053
Chartered Admin			\$69,426
Sheriff Administration			\$283,201
Investigations			\$118,528
Sheriff Patrol			\$2,147,568
Sheriff General Services			\$48,017
Detention Facility			\$498,089
Trinet Grant			\$2,694
Fire Administration			\$192,499
Fire Operations			\$375,705
Fire Prevention			\$40,159
Fire Training			\$20,005
Emergency Management			\$5,657
Wildland Fire Management			\$5,071
Juvenile Probation			\$130,757

Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Juvenile Detention			\$136,036
Alternative Sentencing			\$148,664
Landfill Administration			\$372,170
Juvenile Court			\$298,398
Juvenile Court Fees/Assessments			\$445
District/Justice Court			\$1,054,721
DC/JC Fees & Assessment			\$9,708
Parks Administration			\$158,321
Park Maintenance			\$182,019
Grants, Gifts, Donations			\$1,898
Youth Sports Assoc			\$3,452
Multi Purp Athletic Ctr			\$52,644
Swimming Pool			\$365,791
Community Center			\$168,952
Recreation			\$197,662
Rifle Range			\$25,108
Sports			\$117,033
Library			\$193,554
Sexual Assalt Response Team			\$21,907
Welfare			\$19,860
Health Admin			\$328,907
Medical			\$5,338
Environmental Health			\$26,875
DC Environmental Health			\$11,695
Animal Services			\$35,188
201Airport Fund			\$32,698
202 Cooperative Extension Fund			\$12,283
208 Supplemental Indigent Fund			\$54,723
210 Capital Projects Fund			\$59,928
215 Senior Citizens Fund			\$117,334
225 Carson City Transit Fund			\$54,675
230 Library Gift Fund			\$9,576
235 Landscape Maintenance Fund			\$1,554
236 Administrative Assessment Fund			\$4,641
237 S Carson Neighbrhd Imprv Dist			\$2,369
240 Traffic/Transportation Fund			\$33,445
250 Regional Transportation Fund			\$299,189
253 V&T Infrastructure Fund			\$3,338
254 Quality of Life Fund			\$194,517
256 Street Maintenance Fund			\$305,649
257 Infrastructure Tax			\$1,460
275 Grant Fund			\$306,168
280 Commissary Fund			\$17,391

Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
287 911 Surcharge			\$18,859
410 Debt Svc-Carson City			\$13,350
501 Ambulance			\$387,462
505 Stormwater Drainage			\$438,528
510 Wastewater Fund			\$1,237,226
520 Water			\$1,049,748
525 Building Permits			\$439,221
530 Cemetery			\$11,151
550 CC Sanitary Landfill			
560 Fleet Management			\$202,837
570 Group Medical Insurance			\$31,825
580 Workers Compensation Ins			\$95,963
590 Insurance Fund			\$63,775
602 Redevelopment			\$18,700
603 Redevelopment Revolving			\$43,031
730 School Debt Service			\$9,389
740 Tourism Authority			\$22,777
760 Sub-Conservancy District			\$50,306
All Other			\$730,396
Unallocated			\$3,216,140
Direct Billed			\$322,035
Total	<u>\$17,264,381</u>	<u>\$1,408,355</u>	<u>\$18,672,736</u>

Detail of Allocated Costs

Departments	<u>Building Charge</u>	<u>Equip Charge</u>	<u>Board of Supervisors</u>	<u>Clerk</u>	<u>Recorder</u>	<u>Public Safety Complex</u>	<u>Treasurer</u>	<u>District Attorney</u>	<u>City Manager</u>
Schedule:	1.008	2.005	3.005	4.005	5.005	6.006	7.013	8.005	9.005
Building Charge	(\$585,644)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Charge	\$0	(\$504,161)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board of Supervisors	\$2,618	\$0	(\$582,644)	\$162,784	\$19,020	\$0	\$0	\$141,232	\$2,258
Clerk	\$0	\$1,976	\$2,229	(\$584,885)	\$36,032	\$0	\$11,975	\$0	\$4,253
Recorder	\$77,317	\$16,118	\$2,296	\$0	(\$763,145)	\$35,681	\$14,370	\$55,425	\$4,380
Public Safety Complex	\$0	\$0	\$1,354	\$0	\$0	(\$269,277)	\$0	\$0	\$2,582
Treasurer	\$7,029	\$0	\$3,763	\$0	\$0	\$0	(\$815,818)	\$6,158	\$7,179
District Attorney	\$69,829	\$26,756	\$16,940	\$0	\$0	\$43,180	\$0	(\$3,633,606)	\$32,318
City Manager	\$12,247	\$4,099	\$4,849	\$0	\$0	\$0	\$0	\$157,307	(\$1,215,245)
Purchasing	\$0	\$0	\$786	\$0	\$0	\$0	\$0	\$28,122	\$1,657
City Hall	\$0	\$0	\$381	\$0	\$0	\$0	\$0	\$0	\$803
Finance	\$5,782	\$741	\$4,333	\$0	\$0	\$0	\$0	\$41,304	\$9,137
Human Resources	\$11,399	\$0	\$1,755	\$0	\$0	\$0	\$5,003	\$137,973	\$3,700
Information Technology	\$7,571	\$372,448	\$15,367	\$0	\$0	\$0	\$0	\$9,228	\$32,402
Internal Auditor	\$0	\$0	\$560	\$11,890	\$0	\$0	\$0	\$0	\$1,181
Dispatch	\$12,702	\$45,406	\$9,600	\$0	\$0	\$0	\$0	\$0	\$20,242
Public Works	\$2,577	\$4,376	\$13,782	\$0	\$0	\$0	\$0	\$66,790	\$29,059
Geographic Information Systems	\$0	\$3,579	\$1,521	\$0	\$0	\$0	\$0	\$0	\$3,207
Facilities Maintenance	\$0	\$28,662	\$8,423	\$0	\$0	\$0	\$0	\$0	\$17,760
Elections	\$0	\$0	\$2,311	\$0	\$0	\$0	\$0	\$0	\$4,871
Pulbic Guardian	\$530	\$0	\$1,548	\$0	\$0	\$0	\$0	\$128,306	\$3,264
Collections	\$3,189	\$0	\$0	\$0	\$0	\$1,461	\$0	\$0	\$0
Assessor	\$5,274	\$0	\$4,683	\$0	\$0	\$0	\$10,723	\$15,818	\$9,873
Public Defender	\$0	\$0	\$9,785	\$0	\$0	\$0	\$0	\$0	\$20,632
Central Services	\$0	\$0	\$3,572	\$0	\$0	\$0	\$0	\$0	\$7,532
Northgate	\$0	\$0	\$143	\$0	\$0	\$0	\$0	\$0	\$301
Planning	\$10,302	\$0	\$3,544	\$35,670	\$0	\$0	\$1,340	\$130,064	\$7,472
Business License	\$5,152	\$0	\$480	\$0	\$0	\$0	\$0	\$0	\$1,012
Chartered Admin	\$0	\$0	\$5,339	\$0	\$0	\$0	\$0	\$0	\$11,258
Sheriff Administration	\$0	\$0	\$6,844	\$0	\$0	\$2,962	\$4,021	\$101,065	\$14,431
Investigations	\$0	\$0	\$16,212	\$0	\$0	\$0	\$0	\$0	\$34,185
Sheriff Patrol	\$0	\$0	\$36,139	\$0	\$0	\$0	\$0	\$0	\$76,202
Sheriff General Services	\$0	\$0	\$2,834	\$0	\$0	\$0	\$0	\$0	\$5,977
Detention Facility	\$53,050	\$0	\$29,926	\$0	\$0	\$40,103	\$0	\$0	\$63,101
Trinet Grant	\$0	\$0	\$611	\$0	\$0	\$0	\$0	\$0	\$1,288
Fire Administration	\$0	\$0	\$1,723	\$0	\$0	\$0	\$18,765	\$48,334	\$3,632
Fire Operations	\$0	\$0	\$44,691	\$0	\$0	\$0	\$0	\$0	\$94,233
Fire Prevention	\$0	\$0	\$2,796	\$0	\$0	\$0	\$0	\$0	\$5,896
Fire Training	\$0	\$0	\$1,741	\$0	\$0	\$0	\$0	\$0	\$3,672
Emergency Management	\$0	\$0	\$1,286	\$0	\$0	\$0	\$0	\$0	\$2,711

Detail of Allocated Costs

<u>Departments</u>	<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	\$208	\$4,297	\$1,729	\$1,042	\$13,325	\$241	\$0	\$0	\$0
Clerk	\$332	\$0	\$3,088	\$11,584	\$65,504	\$454	\$0	\$0	\$15,593
Recorder	\$190	\$0	\$2,827	\$833	\$54,842	\$467	\$0	\$0	\$15,592
Public Safety Complex	\$198	\$0	\$2,703	\$0	\$0	\$275	\$0	\$0	\$0
Treasurer	\$503	\$10,409	\$5,232	\$3,671	\$29,803	\$766	\$0	\$0	\$0
District Attorney	\$1,439	\$0	\$20,381	\$13,652	\$90,609	\$3,446	\$0	\$0	\$0
City Manager	\$449	\$13,872	\$6,051	\$7,864	\$46,718	\$986	\$0	\$0	\$0
Purchasing	(\$186,739)	\$0	\$949	\$208	\$2,665	\$160	\$0	\$0	\$0
City Hall	\$58	(\$75,883)	\$761	\$0	\$0	\$78	\$0	\$0	\$0
Finance	\$523	\$9,704	(\$1,115,078)	\$5,050	\$29,314	\$881	\$0	\$0	\$0
Human Resources	\$139	\$10,230	\$2,198	(\$700,506)	\$7,995	\$357	\$0	\$0	\$0
Information Technology	\$1,863	\$12,990	\$26,051	\$8,723	(\$3,504,819)	\$3,126	\$0	\$0	\$24,949
Internal Auditor	\$85	\$0	\$1,174	\$0	\$0	(\$123,394)	\$0	\$0	\$0
Dispatch	\$1,058	\$0	\$12,806	\$5,325	\$65,096	\$2,039	(\$2,054,144)	\$0	\$0
Public Works	\$1,993	\$0	\$19,438	\$29,297	\$177,351	\$2,928	\$0	(\$3,051,008)	\$0
Geographic Information Systems	\$1,990	\$0	\$2,849	\$2,674	\$2,713	\$323	\$0	\$0	(\$313,515)
Facilities Maintenance	\$1,047	\$0	\$12,478	\$12,203	\$51,534	\$1,790	\$0	\$0	\$0
Elections	\$361	\$0	\$3,997	\$1,110	\$13,562	\$491	\$0	\$0	\$0
Pulbic Guardian	\$257	\$3,268	\$2,310	\$2,382	\$16,274	\$329	\$0	\$0	\$0
Collections	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assessor	\$453	\$8,835	\$6,113	\$2,219	\$232,159	\$995	\$0	\$0	\$37,666
Public Defender	\$1,487	\$0	\$20,534	\$0	\$0	\$2,079	\$0	\$0	\$0
Central Services	\$543	\$0	\$7,497	\$0	\$0	\$759	\$0	\$0	\$0
Northgate	\$22	\$0	\$299	\$0	\$0	\$30	\$0	\$0	\$0
Planning	\$566	\$0	\$5,235	\$4,637	\$50,281	\$753	\$0	\$0	\$0
Business License	\$47	\$0	\$630	\$222	\$2,721	\$102	\$0	\$0	\$0
Chartered Admin	\$622	\$0	\$7,059	\$3,328	\$40,686	\$1,134	\$0	\$0	\$0
Sheriff Administration	\$943	\$0	\$12,000	\$1,997	\$41,635	\$1,453	\$0	\$0	\$0
Investigations	\$883	\$0	\$19,791	\$3,328	\$40,686	\$3,443	\$0	\$0	\$0
Sheriff Patrol	\$2,377	\$0	\$44,023	\$60,906	\$135,617	\$7,676	\$1,784,628	\$0	\$0
Sheriff General Services	\$412	\$0	\$4,154	\$1,997	\$24,410	\$602	\$0	\$0	\$0
Detention Facility	\$2,448	\$0	\$38,426	\$10,649	\$130,193	\$6,357	\$0	\$0	\$0
Trinet Grant	\$7	\$0	\$659	\$0	\$0	\$129	\$0	\$0	\$0
Fire Administration	\$218	\$0	\$2,555	\$887	\$31,669	\$365	\$0	\$0	\$0
Fire Operations	\$2,148	\$0	\$51,991	\$35,615	\$119,345	\$9,492	\$18,190	\$0	\$0
Fire Prevention	\$405	\$0	\$4,061	\$1,997	\$24,410	\$594	\$0	\$0	\$0
Fire Training	\$160	\$0	\$2,524	\$444	\$5,425	\$370	\$0	\$0	\$0
Emergency Management	\$13	\$0	\$1,373	\$0	\$0	\$274	\$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	\$4,592	\$0
Clerk	\$0	\$0
Recorder	\$38,091	\$0
Public Safety Complex	\$0	\$0
Treasurer	\$12,327	\$0
District Attorney	\$33,512	\$0
City Manager	\$21,477	\$0
Purchasing	\$0	\$0
City Hall	\$0	\$0
Finance	\$10,140	\$0
Human Resources	\$19,991	\$0
Information Technology	\$13,277	\$0
Internal Auditor	\$0	\$0
Dispatch	\$20,174	\$0
Public Works	\$33,686	\$0
Geographic Information Systems	\$0	\$0
Facilities Maintenance	(\$1,765,593)	\$0
Elections	\$0	\$26,703
Public Guardian	\$951	\$159,419
Collections	\$1,540	\$6,190
Assessor	\$6,405	\$341,216
Public Defender	\$0	\$54,517
Central Services	\$0	\$19,903
Northgate	\$0	\$795
Planning	\$13,697	\$263,561
Business License	\$2,687	\$13,053
Chartered Admin	\$0	\$69,426
Sheriff Administration	\$95,850	\$283,201
Investigations	\$0	\$118,528
Sheriff Patrol	\$0	\$2,147,568
Sheriff General Services	\$7,631	\$48,017
Detention Facility	\$123,836	\$498,089
Trinet Grant	\$0	\$2,694
Fire Administration	\$84,351	\$192,499
Fire Operations	\$0	\$375,705
Fire Prevention	\$0	\$40,159
Fire Training	\$5,669	\$20,005
Emergency Management	\$0	\$5,657

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	\$988	\$0	\$0	\$0	\$0	\$0	\$2,084
Juvenile Probation	\$0	\$0	\$10,306	\$0	\$0	\$0	\$2,633	\$0	\$21,731
Juvenile Detention	\$0	\$0	\$8,989	\$0	\$0	\$0	\$0	\$0	\$18,953
Alternative Sentencing	\$0	\$0	\$7,419	\$0	\$0	\$0	\$8,043	\$27,244	\$15,645
Landfill Administration	\$0	\$0	\$11,843	\$0	\$0	\$0	\$43,410	\$0	\$24,973
Juvenile Court	\$0	\$0	\$3,723	\$0	\$0	\$0	\$1,340	\$250,901	\$7,852
Juvenile Court Fees/Assessments	\$0	\$0	\$80	\$0	\$0	\$0	\$0	\$0	\$168
District/Justice Court	\$289,014	\$0	\$22,090	\$0	\$162,013	\$145,890	\$18,765	\$0	\$46,578
DC/JC Fees & Assessment	\$0	\$0	\$1,439	\$0	\$0	\$0	\$0	\$0	\$3,035
Parks Administration	\$0	\$0	\$2,688	\$0	\$0	\$0	\$3,620	\$65,471	\$5,668
Park Maintenance	\$0	\$0	\$8,316	\$0	\$0	\$0	\$0	\$0	\$17,537
Grants, Gifts, Donations	\$0	\$0	\$341	\$0	\$0	\$0	\$0	\$0	\$718
Youth Sports Assoc	\$0	\$0	\$381	\$0	\$0	\$0	\$0	\$0	\$803
Multi Purp Athletic Ctr	\$0	\$0	\$741	\$0	\$0	\$0	\$0	\$0	\$1,563
Swimming Pool	\$0	\$0	\$3,981	\$0	\$0	\$0	\$0	\$0	\$8,394
Community Center	\$0	\$0	\$1,728	\$0	\$0	\$0	\$0	\$0	\$3,644
Recreation	\$0	\$0	\$2,294	\$0	\$0	\$0	\$0	\$0	\$4,836
Rifle Range	\$0	\$0	\$670	\$0	\$0	\$0	\$0	\$0	\$1,412
Sports	\$0	\$0	\$1,995	\$0	\$0	\$0	\$0	\$0	\$4,208
Library	\$0	\$0	\$7,143	\$32,698	\$0	\$0	\$1,340	\$12,743	\$15,062
Sexual Assalt Response Team	\$0	\$0	\$58	\$0	\$0	\$0	\$0	\$0	\$124
Welfare	\$0	\$0	\$2,718	\$0	\$0	\$0	\$0	\$0	\$5,732
Health Admin	\$0	\$0	\$3,088	\$35,670	\$0	\$0	\$26,808	\$39,986	\$6,511
Medical	\$0	\$0	\$521	\$0	\$0	\$0	\$0	\$0	\$1,099
Environmental Health	\$0	\$0	\$1,897	\$0	\$0	\$0	\$0	\$0	\$3,999
DC Environmental Health	\$0	\$0	\$1,249	\$0	\$0	\$0	\$0	\$0	\$2,633
Animal Services	\$0	\$0	\$3,618	\$0	\$0	\$0	\$0	\$0	\$7,629
201Airport Fund	\$0	\$0	\$0	\$32,698	\$0	\$0	\$0	\$0	\$0
202 Cooperative Extension Fund	\$0	\$0	\$721	\$0	\$0	\$0	\$0	\$0	\$1,521
208 Supplemental Indigent Fund	\$0	\$0	\$8,155	\$0	\$0	\$0	\$0	\$0	\$17,196
210 Capital Projects Fund	\$0	\$0	\$7,324	\$0	\$0	\$0	\$2,816	\$0	\$15,443
215 Senior Citizens Fund	\$0	\$0	\$3,374	\$0	\$0	\$0	\$0	\$0	\$7,114
225 Carson City Transit Fund	\$0	\$0	\$8,778	\$0	\$0	\$0	\$2,633	\$0	\$18,508
230 Library Gift Fund	\$0	\$0	\$56	\$0	\$0	\$0	\$0	\$0	\$118
235 Landscape Maintenance Fund	\$0	\$0	\$226	\$0	\$0	\$0	\$0	\$0	\$477
236 Administrative Assessment Fund	\$0	\$0	\$276	\$0	\$0	\$0	\$0	\$0	\$580
237 S Carson Neighbrhd Imprv Dist	\$0	\$0	\$436	\$0	\$0	\$0	\$0	\$0	\$918
240 Traffic/Transportation Fund	\$0	\$0	\$60	\$0	\$0	\$0	\$31,360	\$0	\$126
250 Regional Transportation Fund	\$0	\$0	\$2,784	\$35,670	\$0	\$0	\$2,816	\$8,788	\$5,871
253 V&T Infrastructure Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$1,878	\$0	\$0
254 Quality of Life Fund	\$0	\$0	\$5,348	\$71,341	\$0	\$0	\$0	\$5,273	\$11,277
256 Street Maintenance Fund	\$0	\$0	\$22,375	\$0	\$0	\$0	\$0	\$0	\$47,181

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>
Wildland Fire Management	\$228	\$0	\$1,561	\$0	\$0	\$210	\$0	\$0	\$0
Juvenile Probation	\$1,085	\$0	\$13,379	\$4,216	\$54,475	\$2,189	\$0	\$0	\$0
Juvenile Detention	\$954	\$0	\$12,000	\$12,155	\$56,959	\$1,910	\$0	\$0	\$0
Alternative Sentencing	\$1,139	\$0	\$11,221	\$11,281	\$65,096	\$1,576	\$0	\$0	\$0
Landfill Administration	\$2,995	\$0	\$19,776	\$7,426	\$32,549	\$2,515	\$0	\$206,858	\$0
Juvenile Court	\$264	\$0	\$4,699	\$1,110	\$13,562	\$790	\$0	\$0	\$0
Juvenile Court Fees/Assessments	\$12	\$0	\$168	\$0	\$0	\$17	\$0	\$0	\$0
District/Justice Court	\$2,137	\$0	\$29,947	\$29,274	\$164,693	\$4,692	\$0	\$0	\$0
DC/JC Fees & Assessment	\$1,908	\$0	\$3,020	\$0	\$0	\$306	\$0	\$0	\$0
Parks Administration	\$380	\$0	\$3,613	\$9,190	\$23,026	\$571	\$0	\$0	\$0
Park Maintenance	\$1,738	\$0	\$13,490	\$18,625	\$62,385	\$1,767	\$0	\$0	\$0
Grants, Gifts, Donations	\$52	\$0	\$715	\$0	\$0	\$72	\$0	\$0	\$0
Youth Sports Assoc	\$58	\$0	\$800	\$1,329	\$0	\$81	\$0	\$0	\$0
Multi Purp Athletic Ctr	\$467	\$0	\$2,280	\$2,219	\$27,124	\$158	\$0	\$0	\$0
Swimming Pool	\$4,073	\$0	\$16,338	\$23,645	\$252,248	\$846	\$0	\$0	\$0
Community Center	\$635	\$0	\$3,931	\$2,885	\$35,262	\$368	\$0	\$0	\$0
Recreation	\$2,390	\$0	\$9,285	\$23,774	\$151,891	\$488	\$0	\$0	\$0
Rifle Range	\$299	\$0	\$1,477	\$4,834	\$16,274	\$142	\$0	\$0	\$0
Sports	\$1,521	\$0	\$6,740	\$9,925	\$92,220	\$424	\$0	\$0	\$0
Library	\$1,339	\$0	\$11,577	\$23,167	\$59,672	\$1,517	\$0	\$0	\$0
Sexual Assalt Response Team	\$292	\$0	\$881	\$1,553	\$18,986	\$13	\$0	\$0	\$0
Welfare	\$318	\$0	\$4,646	\$444	\$5,425	\$577	\$0	\$0	\$0
Health Admin	\$1,160	\$0	\$6,875	\$25,864	\$89,661	\$656	\$0	\$0	\$9,417
Medical	\$42	\$0	\$637	\$213	\$2,715	\$111	\$0	\$0	\$0
Environmental Health	\$265	\$0	\$2,706	\$1,331	\$16,274	\$403	\$0	\$0	\$0
DC Environmental Health	\$98	\$0	\$1,581	\$444	\$5,425	\$265	\$0	\$0	\$0
Animal Services	\$550	\$0	\$7,593	\$0	\$0	\$768	\$0	\$0	\$0
201Airport Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
202 Cooperative Extension Fund	\$110	\$0	\$1,405	\$0	\$0	\$153	\$0	\$0	\$0
208 Supplemental Indigent Fund	\$1,486	\$0	\$14,418	\$887	\$10,849	\$1,732	\$0	\$0	\$0
210 Capital Projects Fund	\$17,053	\$0	\$15,736	\$0	\$0	\$1,556	\$0	\$0	\$0
215 Senior Citizens Fund	\$284	\$0	\$4,357	\$666	\$8,137	\$716	\$0	\$0	\$0
225 Carson City Transit Fund	\$1,380	\$0	\$16,740	\$222	\$2,713	\$1,865	\$0	\$0	\$0
230 Library Gift Fund	\$133	\$0	\$454	\$666	\$8,137	\$12	\$0	\$0	\$0
235 Landscape Maintenance Fund	\$361	\$0	\$442	\$0	\$0	\$48	\$0	\$0	\$0
236 Administrative Assessment Fund	\$231	\$0	\$561	\$222	\$2,713	\$58	\$0	\$0	\$0
237 S Carson Neighbrhd Imprv Dist	\$71	\$0	\$854	\$0	\$0	\$90	\$0	\$0	\$0
240 Traffic/Transportation Fund	\$2	\$0	\$62	\$1,822	\$0	\$13	\$0	\$0	\$0
250 Regional Transportation Fund	\$39,399	\$0	\$8,796	\$1,997	\$24,410	\$591	\$0	\$167,805	\$0
253 V&T Infrastructure Fund	\$0	\$0	\$1,460	\$0	\$0	\$0	\$0	\$0	\$0
254 Quality of Life Fund	\$3,543	\$0	\$9,225	\$1,775	\$21,699	\$1,136	\$0	\$48,206	\$15,694
256 Street Maintenance Fund	\$8,734	\$0	\$33,459	\$6,131	\$73,235	\$4,753	\$0	\$70,479	\$9,417

Detail of Allocated Costs

Departments	<u>Facilities Maintenance</u>	<u>Total Plan Allocated</u>
Wildland Fire Management	\$0	\$5,071
Juvenile Probation	\$20,743	\$130,757
Juvenile Detention	\$24,116	\$136,036
Alternative Sentencing	\$0	\$148,664
Landfill Administration	\$19,825	\$372,170
Juvenile Court	\$14,157	\$298,398
Juvenile Court Fees/Assessments	\$0	\$445
District/Justice Court	\$139,628	\$1,054,721
DC/JC Fees & Assessment	\$0	\$9,708
Parks Administration	\$44,094	\$158,321
Park Maintenance	\$58,161	\$182,019
Grants, Gifts, Donations	\$0	\$1,898
Youth Sports Assoc	\$0	\$3,452
Multi Purp Athletic Ctr	\$18,092	\$52,644
Swimming Pool	\$56,266	\$365,791
Community Center	\$120,499	\$168,952
Recreation	\$2,704	\$197,662
Rifle Range	\$0	\$25,108
Sports	\$0	\$117,033
Library	\$27,296	\$193,554
Sexual Assault Response Team	\$0	\$21,907
Welfare	\$0	\$19,860
Health Admin	\$83,211	\$328,907
Medical	\$0	\$5,338
Environmental Health	\$0	\$26,875
DC Environmental Health	\$0	\$11,695
Animal Services	\$15,030	\$35,188
201Airport Fund	\$0	\$32,698
202 Cooperative Extension Fund	\$8,373	\$12,283
208 Supplemental Indigent Fund	\$0	\$54,723
210 Capital Projects Fund	\$0	\$59,928
215 Senior Citizens Fund	\$92,686	\$117,334
225 Carson City Transit Fund	\$1,836	\$54,675
230 Library Gift Fund	\$0	\$9,576
235 Landscape Maintenance Fund	\$0	\$1,554
236 Administrative Assessment Fund	\$0	\$4,641
237 S Carson Neighbrhd Imprv Dist	\$0	\$2,369
240 Traffic/Transportation Fund	\$0	\$33,445
250 Regional Transportation Fund	\$262	\$299,189
253 V&T Infrastructure Fund	\$0	\$3,338
254 Quality of Life Fund	\$0	\$194,517
256 Street Maintenance Fund	\$29,885	\$305,649

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>
257 Infrastructure Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
275 Grant Fund	\$0	\$0	\$22,518	\$0	\$0	\$0	\$0	\$0	\$47,482
280 Commissary Fund	\$0	\$0	\$1,608	\$0	\$0	\$0	\$0	\$0	\$3,392
287 911 Surcharge	\$0	\$0	\$2,989	\$0	\$0	\$0	\$940	\$0	\$6,302
410 Debt Svc-Carson City	\$0	\$0	\$0	\$11,890	\$0	\$0	\$0	\$0	\$0
501 Ambulance	\$0	\$0	\$18,190	\$0	\$0	\$0	\$0	\$0	\$38,355
505 Stormwater Drainage	\$0	\$0	\$1,831	\$2,972	\$0	\$0	\$86,493	\$3,515	\$3,861
510 Wastewater Fund	\$0	\$0	\$23,440	\$2,972	\$0	\$0	\$93,065	\$7,031	\$49,427
520 Water	\$0	\$0	\$35,637	\$2,972	\$0	\$0	\$93,467	\$3,515	\$75,144
525 Building Permits	\$7,727	\$0	\$7,675	\$0	\$0	\$0	\$26,808	\$6,591	\$16,183
530 Cemetery	\$0	\$0	\$231	\$0	\$0	\$0	\$1,340	\$0	\$485
550 CC Sanitary Landfill	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
560 Fleet Management	\$0	\$0	\$6,685	\$0	\$0	\$0	\$0	\$0	\$14,096
570 Group Medical Insurance	\$613	\$0	\$9,888	\$0	\$0	\$0	\$0	\$0	\$20,849
580 Workers Compensation Ins	\$1,722	\$0	\$7,022	\$0	\$0	\$0	\$0	\$7,469	\$14,807
590 Insurance Fund	\$0	\$0	\$8,671	\$0	\$0	\$0	\$0	\$12,743	\$18,284
602 Redevelopment	\$0	\$0	\$1,292	\$0	\$0	\$0	\$0	\$3,515	\$2,724
603 Redevelopment Revolving	\$0	\$0	\$603	\$38,646	\$0	\$0	\$0	\$0	\$1,272
730 School Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$9,389	\$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	\$107,012	\$702	\$0	\$51,234	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	(\$545,378)	\$0	(\$239,423)	(\$2,111,695)	\$0
Direct Bill									
Unallocated					\$545,378		\$239,423	\$2,111,695	
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Carson City, Nevada - Full Cost Allocation

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>
257 Infrastructure Tax	\$0	\$0	\$1,460	\$0	\$0	\$0	\$0	\$0	\$0
275 Grant Fund	\$11,422	\$0	\$27,885	\$16,862	\$175,216	\$4,783	\$0	\$0	\$0
280 Commissary Fund	\$296	\$0	\$2,951	\$666	\$8,137	\$341	\$0	\$0	\$0
287 911 Surcharge	\$707	\$0	\$7,286	\$0	\$0	\$635	\$0	\$0	\$0
410 Debt Svc-Carson City	\$0	\$0	\$1,460	\$0	\$0	\$0	\$0	\$0	\$0
501 Ambulance	\$2,005	\$0	\$22,937	\$8,431	\$103,070	\$3,863	\$190,611	\$0	\$0
505 Stormwater Drainage	\$8,226	\$0	(\$1,701)	\$222	\$2,713	\$388	\$0	\$315,779	\$6,277
510 Wastewater Fund	\$9,008	\$0	\$32,827	\$11,105	\$73,235	\$4,979	\$0	\$886,623	\$18,832
520 Water	\$10,815	\$0	\$50,578	\$8,279	\$67,810	\$7,570	\$0	\$666,950	\$18,832
525 Building Permits	\$1,087	\$0	\$13,824	\$666	\$8,150	\$1,630	\$0	\$336,527	\$0
530 Cemetery	\$61	\$0	\$516	\$222	\$2,700	\$49	\$0	\$0	\$0
550 CC Sanitary Landfill	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
560 Fleet Management	\$777	\$0	\$8,896	\$7,158	\$35,262	\$1,420	\$0	\$100,378	\$0
570 Group Medical Insurance	\$1,455	\$473	\$5,762	(\$21,266)	\$10,849	\$2,101	\$0	\$0	\$0
580 Workers Compensation Ins	\$971	\$1,805	\$18,336	\$36,531	\$2,713	\$1,491	\$0	\$0	\$0
590 Insurance Fund	\$1,452	\$0	\$20,783	\$0	\$0	\$1,842	\$0	\$0	\$0
602 Redevelopment	\$220	\$0	\$1,871	\$666	\$8,137	\$275	\$0	\$0	\$0
603 Redevelopment Revolving	\$1,205	\$0	\$1,177	\$0	\$0	\$128	\$0	\$0	\$0
730 School Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
740 Tourism Authority	\$290	\$0	\$811	\$2,604	\$19,072	\$0	\$0	\$0	\$0
760 Sub-Conservancy District	\$662	\$0	\$1,855	\$4,391	\$43,398	\$0	\$0	\$0	\$0
All Other	\$10,447	\$0	\$10,219	\$1,051	\$0	\$0	\$60,715	\$0	\$141,246
Subtotal	\$0	\$0	(\$230,494)	(\$159,782)	\$0	\$0	\$0	(\$251,403)	\$0
Direct Bill			\$162,253	\$159,782					
Unallocated			\$68,241					\$251,403	
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Detail of Allocated Costs

Departments	<u>Facilities Maintenance</u>	<u>Total Plan Allocated</u>
257 Infrastructure Tax	\$0	\$1,460
275 Grant Fund	\$0	\$306,168
280 Commissary Fund	\$0	\$17,391
287 911 Surcharge	\$0	\$18,859
410 Debt Svc-Carson City	\$0	\$13,350
501 Ambulance	\$0	\$387,462
505 Stormwater Drainage	\$7,952	\$438,528
510 Wastewater Fund	\$24,682	\$1,237,226
520 Water	\$8,179	\$1,049,748
525 Building Permits	\$12,353	\$439,221
530 Cemetery	\$5,547	\$11,151
550 CC Sanitary Landfill	\$0	\$0
560 Fleet Management	\$28,165	\$202,837
570 Group Medical Insurance	\$1,101	\$31,825
580 Workers Compensation Ins	\$3,096	\$95,963
590 Insurance Fund	\$0	\$63,775
602 Redevelopment	\$0	\$18,700
603 Redevelopment Revolving	\$0	\$43,031
730 School Debt Service	\$0	\$9,389
740 Tourism Authority	\$0	\$22,777
760 Sub-Conservancy District	\$0	\$50,306
All Other	\$347,770	\$730,396
Subtotal	\$0	\$15,134,561
Direct Bill		\$322,035
Unallocated		\$3,216,140
Total	\$0	\$18,672,736

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
 - 7.012 Juvenile Probation
- 1010500 - District Attorney
 - 8.004 Departmental Support
- 1010600 - City Manager
 - 9.004 City Manager
- 1010620 - Purchasing
 - 10.004 General Purchasing

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

Summary of allocation basis

Department

Basis of allocation

10.005 Purchasing Contracts	Purchasing Contracts by Department/Fund
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: 2nd section of the Schedule of Costs To Be Allocated by Function, Schedule 1.003.*

Carson City, Nevada - Full Cost Allocation

Building Charge
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Departmental cost adjustments:				
City Hall	\$54,785			
Public Safety Complex	\$492,399			
BRIC Building	\$25,758			
Dispatch	\$12,702			
Total departmental cost adjustments:	<u>\$585,644</u>			<u>\$585,644</u>
Total to be allocated	<u>\$585,644</u>			<u>\$585,644</u>

Carson City, Nevada - Full Cost Allocation

Building Charge
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>City Hall</u>	<u>Public Safety Complex</u>	<u>BRIC Building</u>	<u>Dispatch</u>
<u>Other Expense and Cost</u>						
SALARIES & WAGES						
FRINGE BENEFITS						
<u>Cost Adjustments</u>						
City Hall	\$54,785		\$54,785			
Public Safety Complex	\$492,399			\$492,399		
BRIC Building	\$25,758				\$25,758	
Dispatch	\$12,702					\$12,702
Functional Cost	\$585,644		\$54,785	\$492,399	\$25,758	\$12,702
Allocable Costs	\$585,644		\$54,785	\$492,399	\$25,758	\$12,702
1st Allocation	\$585,644		\$54,785	\$492,399	\$25,758	\$12,702
Functional Cost						
Allocable Costs						
2nd Allocation						
Total allocated	\$585,644		\$54,785	\$492,399	\$25,758	\$12,702

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 %	\$77,317		\$77,317		\$77,317
Collections	336	0.648 %	\$3,189		\$3,189		\$3,189
District Attorney	7,358	14.181 %	\$69,829		\$69,829		\$69,829
Detention Facility	5,590	10.774 %	\$53,050		\$53,050		\$53,050
District/Justice Court	30,454	58.695 %	\$289,014		\$289,014		\$289,014
Total	51,885	100.000 %	\$492,399		\$492,399		\$492,399

(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 %	\$10,302		\$10,302		\$10,302
525 Building Permits	2,770	29.998 %	\$7,727		\$7,727		\$7,727
Business License	1,847	20.002 %	\$5,152		\$5,152		\$5,152
Public Works	924	10.006 %	\$2,577		\$2,577		\$2,577
Total	<u>9,234</u>	<u>100.000 %</u>	<u>\$25,758</u>		<u>\$25,758</u>		<u>\$25,758</u>

(A) Alloc basis:

Source:

Carson City, Nevada - Full Cost Allocation

Building Charge
Detail allocation of
Dispatch

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Dispatch	1	100.000 %	\$12,702		\$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	\$77,317		\$77,317		
Treasurer	\$7,029	\$7,029			
District Attorney	\$69,829		\$69,829		
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	\$2,577			\$2,577	
Pulbic Guardian	\$530	\$530			
Collections	\$3,189		\$3,189		
Assessor	\$5,274	\$5,274			
Planning	\$10,302			\$10,302	
Business License	\$5,152			\$5,152	
Detention Facility	\$53,050		\$53,050		
District/Justice Court	\$289,014		\$289,014		
525 Building Permits	\$7,727			\$7,727	
570 Group Medical Insurance	\$613	\$613			
580 Workers Compensation Ins	\$1,722	\$1,722			
Total	\$585,644	\$54,785	\$492,399	\$25,758	\$12,702

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	\$504,161			
Total departmental cost adjustments:	<u>\$504,161</u>			<u>\$504,161</u>
Total to be allocated	<u><u>\$504,161</u></u>			<u><u>\$504,161</u></u>

Equipment Charge
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Furniture, Fixtures & Equip</u>
<u>Other Expense and Cost</u>			
SALARIES & WAGES			
FRINGE BENEFITS			
<u>Cost Adjustments</u>			
EQUIPMENT	\$504,161		\$504,161
Functional Cost	<u>\$504,161</u>		<u>\$504,161</u>
Allocable Costs	<u>\$504,161</u>		<u>\$504,161</u>
1st Allocation	<u>\$504,161</u>		<u>\$504,161</u>
Functional Cost			
Allocable Costs			
2nd Allocation			
Total allocated	<u>\$504,161</u>		<u>\$504,161</u>

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	26,756	5.307 %	\$26,756		\$26,756		\$26,756
City Manager	4,099	0.813 %	\$4,099		\$4,099		\$4,099
Information Technology	372,448	73.875 %	\$372,448		\$372,448		\$372,448
Public Works	4,376	0.868 %	\$4,376		\$4,376		\$4,376
Dispatch	45,406	9.006 %	\$45,406		\$45,406		\$45,406
Finance	741	0.147 %	\$741		\$741		\$741
Facilities Maintenance	28,662	5.685 %	\$28,662		\$28,662		\$28,662
Recorder	16,118	3.197 %	\$16,118		\$16,118		\$16,118
Geographic Information Systems	3,579	0.710 %	\$3,579		\$3,579		\$3,579
Clerk	1,976	0.392 %	\$1,976		\$1,976		\$1,976
Total	<u>504,161</u>	<u>100.000 %</u>	<u>\$504,161</u>		<u>\$504,161</u>		<u>\$504,161</u>

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

Source: Fixed Assets Current Operations Report

Carson City, Nevada - Full Cost Allocation

Equipment Charge
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Furniture, Fixtures & Equip</u>
Clerk	\$1,976	\$1,976
Recorder	\$16,118	\$16,118
District Attorney	\$26,756	\$26,756
City Manager	\$4,099	\$4,099
Finance	\$741	\$741
Information Technology	\$372,448	\$372,448
Dispatch	\$45,406	\$45,406
Public Works	\$4,376	\$4,376
Geographic Information Systems	\$3,579	\$3,579
Facilities Maintenance	\$28,662	\$28,662
Total	\$504,161	\$504,161

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>
	\$229,298			\$229,298
Allocated additions:				
1 - Building Charge	\$2,618		\$2,618	
1010212 - Clerk		\$162,784	\$162,784	
1010213 - Recorder		\$19,020	\$19,020	
1010500 - District Attorney		\$141,232	\$141,232	
1010600 - City Manager		\$2,258	\$2,258	
1010620 - Purchasing		\$208	\$208	
1010630 - City Hall		\$4,297	\$4,297	
1010701 - Finance		\$1,729	\$1,729	
1010705 - Human Resources		\$1,042	\$1,042	
1010710 - Information Technology		\$13,325	\$13,325	
1010800 - Internal Auditor		\$241	\$241	
1013034 - Facilities Maintenance		\$4,592	\$4,592	
Total allocated additions:	<u>\$2,618</u>	<u>\$350,728</u>	<u>\$353,346</u>	<u>\$353,346</u>
Total to be allocated	<u>\$231,916</u>	<u>\$350,728</u>		<u>\$582,644</u>

Carson City, Nevada - Full Cost Allocation

Board of Supervisors
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Countywide Support</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$142,131		\$142,131
FRINGE BENEFITS	\$76,613		\$76,613
<u>Other Expense and Cost</u>			
SERVICE AND SUPPLIES	\$10,554		\$10,554
Departmental Expenditures	<u>\$229,298</u>		<u>\$229,298</u>
Additions: 1st			
Other	<u>\$2,618</u>	<u>\$2,618</u>	
Functional Cost	<u>\$231,916</u>	<u>\$2,618</u>	<u>\$229,298</u>
Reallocate Admin		(\$2,618)	<u>\$2,618</u>
Allocable Costs	<u>\$231,916</u>		<u>\$231,916</u>
1st Allocation	<u>\$231,916</u>		<u>\$231,916</u>
Additions: 2nd			
Other	<u>\$350,728</u>	<u>\$350,728</u>	
Functional Cost	<u>\$350,728</u>	<u>\$350,728</u>	
Reallocate Admin		(\$350,728)	<u>\$350,728</u>
Allocable Costs	<u>\$350,728</u>		<u>\$350,728</u>
2nd Allocation	<u>\$350,728</u>		<u>\$350,728</u>
Total allocated	<u>\$582,644</u>		<u>\$582,644</u>

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	431,865	0.383 %	\$887		\$887	\$1,342	\$2,229
Recorder	444,716	0.394 %	\$914		\$914	\$1,382	\$2,296
Public Safety Complex	262,165	0.232 %	\$539		\$539	\$815	\$1,354
Elections	447,527	0.396 %	\$920		\$920	\$1,391	\$2,311
Treasurer	728,978	0.646 %	\$1,498		\$1,498	\$2,265	\$3,763
Assessor	907,065	0.804 %	\$1,864		\$1,864	\$2,819	\$4,683
District Attorney	3,281,544	2.907 %	\$6,743		\$6,743	\$10,197	\$16,940
City Manager	939,326	0.832 %	\$1,930		\$1,930	\$2,919	\$4,849
Public Defender	1,895,524	1.679 %	\$3,895		\$3,895	\$5,890	\$9,785
Central Services	691,980	0.613 %	\$1,422		\$1,422	\$2,150	\$3,572
Finance	839,401	0.744 %	\$1,725		\$1,725	\$2,608	\$4,333
Human Resources	339,984	0.301 %	\$699		\$699	\$1,056	\$1,755
Information Technology	2,976,824	2.637 %	\$6,117		\$6,117	\$9,250	\$15,367
Geographic Information Systems	294,659	0.261 %	\$605		\$605	\$916	\$1,521
Purchasing	152,192	0.135 %	\$313		\$313	\$473	\$786
City Hall	73,802	0.065 %	\$152		\$152	\$229	\$381
Internal Auditor	108,504	0.096 %	\$223		\$223	\$337	\$560
Planning	686,536	0.608 %	\$1,411		\$1,411	\$2,133	\$3,544
Business License	93,003	0.082 %	\$191		\$191	\$289	\$480
Sheriff Administration	1,325,825	1.175 %	\$2,724		\$2,724	\$4,120	\$6,844
Sheriff Patrol	7,000,890	6.203 %	\$14,385		\$14,385	\$21,754	\$36,139
Sheriff General Services	549,168	0.487 %	\$1,128		\$1,128	\$1,706	\$2,834
Detention Facility	5,797,265	5.136 %	\$11,912		\$11,912	\$18,014	\$29,926
Dispatch	1,859,696	1.648 %	\$3,821		\$3,821	\$5,779	\$9,600
Trinet Grant	118,319	0.105 %	\$243		\$243	\$368	\$611
Fire Administration	333,631	0.296 %	\$686		\$686	\$1,037	\$1,723
Fire Operations	8,657,403	7.670 %	\$17,789		\$17,789	\$26,902	\$44,691
Fire Prevention	541,687	0.480 %	\$1,113		\$1,113	\$1,683	\$2,796
Fire Training	337,292	0.299 %	\$693		\$693	\$1,048	\$1,741
Emergency Management	249,032	0.221 %	\$512		\$512	\$774	\$1,286
Public Works	2,669,731	2.365 %	\$5,486		\$5,486	\$8,296	\$13,782
Juvenile Court	721,324	0.639 %	\$1,482		\$1,482	\$2,241	\$3,723
Juvenile Probation	1,996,495	1.769 %	\$4,102		\$4,102	\$6,204	\$10,306
Juvenile Detention	1,741,241	1.543 %	\$3,578		\$3,578	\$5,411	\$8,989
District/Justice Court	4,279,205	3.791 %	\$8,793		\$8,793	\$13,297	\$22,090
Alternative Sentencing	1,437,339	1.273 %	\$2,953		\$2,953	\$4,466	\$7,419
Parks Administration	520,726	0.461 %	\$1,070		\$1,070	\$1,618	\$2,688
Park Maintenance	1,611,167	1.427 %	\$3,310		\$3,310	\$5,006	\$8,316
Grants, Gifts, Donations	66,044	0.059 %	\$136		\$136	\$205	\$341
Swimming Pool	771,191	0.683 %	\$1,585		\$1,585	\$2,396	\$3,981
Community Center	334,787	0.297 %	\$688		\$688	\$1,040	\$1,728

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	444,333	0.394 %	\$913		\$913	\$1,381	\$2,294
Sports	386,597	0.343 %	\$794		\$794	\$1,201	\$1,995
Library	1,383,803	1.226 %	\$2,843		\$2,843	\$4,300	\$7,143
Health Admin	598,204	0.530 %	\$1,229		\$1,229	\$1,859	\$3,088
Landfill Administration	2,294,292	2.033 %	\$4,714		\$4,714	\$7,129	\$11,843
Animal Services	700,906	0.621 %	\$1,440		\$1,440	\$2,178	\$3,618
202 Cooperative Extension Fund	139,672	0.124 %	\$287		\$287	\$434	\$721
208 Supplemental Indigent Fund	1,579,857	1.400 %	\$3,246		\$3,246	\$4,909	\$8,155
215 Senior Citizens Fund	653,594	0.579 %	\$1,343		\$1,343	\$2,031	\$3,374
225 Carson City Transit Fund	1,700,431	1.507 %	\$3,494		\$3,494	\$5,284	\$8,778
230 Library Gift Fund	10,848	0.010 %	\$22		\$22	\$34	\$56
236 Administrative Assessment Fund	53,305	0.047 %	\$110		\$110	\$166	\$276
240 Traffic/Transportation Fund	11,532	0.010 %	\$24		\$24	\$36	\$60
250 Regional Transportation Fund	539,371	0.478 %	\$1,108		\$1,108	\$1,676	\$2,784
254 Quality of Life Fund	1,036,046	0.918 %	\$2,129		\$3,219	\$3,219	\$5,348
256 Street Maintenance Fund	4,334,649	3.840 %	\$8,906		\$8,906	\$13,469	\$22,375
275 Grant Fund	4,362,319	3.865 %	\$8,963		\$8,963	\$13,555	\$22,518
280 Commissary Fund	311,667	0.276 %	\$640		\$640	\$968	\$1,608
505 Stormwater Drainage	354,681	0.314 %	\$729		\$729	\$1,102	\$1,831
510 Wastewater Fund	4,540,961	4.023 %	\$9,330		\$9,330	\$14,110	\$23,440
520 Water	6,903,639	6.116 %	\$14,185		\$14,185	\$21,452	\$35,637
525 Building Permits	1,486,720	1.317 %	\$3,055		\$3,055	\$4,620	\$7,675
530 Cemetery	44,603	0.040 %	\$92		\$92	\$139	\$231
560 Fleet Management	1,295,059	1.147 %	\$2,661		\$2,661	\$4,024	\$6,685
570 Group Medical Insurance	1,915,484	1.697 %	\$3,936		\$3,936	\$5,952	\$9,888
580 Workers Compensation Ins	1,360,288	1.205 %	\$2,795		\$2,795	\$4,227	\$7,022
590 Insurance Fund	1,679,745	1.488 %	\$3,451		\$3,451	\$5,220	\$8,671
602 Redevelopment	250,280	0.222 %	\$514		\$514	\$778	\$1,292
603 Redevelopment Revolving	116,899	0.104 %	\$240		\$240	\$363	\$603
Medical	100,890	0.089 %	\$207		\$207	\$314	\$521
Environmental Health	367,423	0.326 %	\$755		\$755	\$1,142	\$1,897
Investigations	3,140,643	2.783 %	\$6,453		\$6,453	\$9,759	\$16,212
DC/JC Fees & Assessment	278,842	0.247 %	\$573		\$573	\$866	\$1,439
Northgate	27,640	0.024 %	\$57		\$57	\$86	\$143
210 Capital Projects Fund	1,418,865	1.257 %	\$2,915		\$2,915	\$4,409	\$7,324
287 911 Surcharge	578,977	0.513 %	\$1,190		\$1,190	\$1,799	\$2,989
Wildland Fire Management	191,472	0.170 %	\$393		\$393	\$595	\$988
Facilities Maintenance	1,631,696	1.446 %	\$3,353		\$3,353	\$5,070	\$8,423
Pulbic Guardian	299,824	0.266 %	\$616		\$616	\$932	\$1,548
Chartered Admin	1,034,283	0.916 %	\$2,125		\$2,125	\$3,214	\$5,339
Multi Purp Athletic Ctr	143,594	0.127 %	\$295		\$295	\$446	\$741

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	73,805	0.065 %	\$152		\$152	\$229	\$381
Juvenile Court Fees/Assessments	15,464	0.014 %	\$32		\$32	\$48	\$80
DC Environmental Health	241,876	0.214 %	\$497		\$497	\$752	\$1,249
235 Landscape Maintenance Fund	43,851	0.039 %	\$90		\$90	\$136	\$226
Sexual Assault Response Team	11,335	0.010 %	\$23		\$23	\$35	\$58
Welfare	526,550	0.467 %	\$1,082		\$1,082	\$1,636	\$2,718
501 Ambulance	3,523,765	3.122 %	\$7,240		\$7,240	\$10,950	\$18,190
Rifle Range	129,741	0.115 %	\$267		\$267	\$403	\$670
237 S Carson Neighbrhd Imprv Dist	84,500	0.074 %	\$171		\$171	\$265	\$436
Total	<u>112,869,874</u>	<u>100.000 %</u>	<u>\$231,916</u>		<u>\$231,916</u>	<u>\$350,728</u>	<u>\$582,644</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	\$2,229	\$2,229
Recorder	\$2,296	\$2,296
Public Safety Complex	\$1,354	\$1,354
Treasurer	\$3,763	\$3,763
District Attorney	\$16,940	\$16,940
City Manager	\$4,849	\$4,849
Purchasing	\$786	\$786
City Hall	\$381	\$381
Finance	\$4,333	\$4,333
Human Resources	\$1,755	\$1,755
Information Technology	\$15,367	\$15,367
Internal Auditor	\$560	\$560
Dispatch	\$9,600	\$9,600
Public Works	\$13,782	\$13,782
Geographic Information Systems	\$1,521	\$1,521
Facilities Maintenance	\$8,423	\$8,423
Elections	\$2,311	\$2,311
Pulbic Guardian	\$1,548	\$1,548
Assessor	\$4,683	\$4,683
Public Defender	\$9,785	\$9,785
Central Services	\$3,572	\$3,572
Northgate	\$143	\$143
Planning	\$3,544	\$3,544
Business License	\$480	\$480
Chartered Admin	\$5,339	\$5,339
Sheriff Administration	\$6,844	\$6,844
Investigations	\$16,212	\$16,212
Sheriff Patrol	\$36,139	\$36,139
Sheriff General Services	\$2,834	\$2,834
Detention Facility	\$29,926	\$29,926
Trinet Grant	\$611	\$611
Fire Administration	\$1,723	\$1,723
Fire Operations	\$44,691	\$44,691
Fire Prevention	\$2,796	\$2,796
Fire Training	\$1,741	\$1,741
Emergency Management	\$1,286	\$1,286
Wildland Fire Management	\$988	\$988
Juvenile Probation	\$10,306	\$10,306
Juvenile Detention	\$8,989	\$8,989
Alternative Sentencing	\$7,419	\$7,419
Landfill Administration	\$11,843	\$11,843

Carson City, Nevada - Full Cost Allocation

Board of Supervisors
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Countywide Support</u>
Juvenile Court	\$3,723	\$3,723
Juvenile Court Fees/Assessments	\$80	\$80
District/Justice Court	\$22,090	\$22,090
DC/JC Fees & Assessment	\$1,439	\$1,439
Parks Administration	\$2,688	\$2,688
Park Maintenance	\$8,316	\$8,316
Grants, Gifts, Donations	\$341	\$341
Youth Sports Assoc	\$381	\$381
Multi Purp Athletic Ctr	\$741	\$741
Swimming Pool	\$3,981	\$3,981
Community Center	\$1,728	\$1,728
Recreation	\$2,294	\$2,294
Rifle Range	\$670	\$670
Sports	\$1,995	\$1,995
Library	\$7,143	\$7,143
Sexual Assault Response Team	\$58	\$58
Welfare	\$2,718	\$2,718
Health Admin	\$3,088	\$3,088
Medical	\$521	\$521
Environmental Health	\$1,897	\$1,897
DC Environmental Health	\$1,249	\$1,249
Animal Services	\$3,618	\$3,618
202 Cooperative Extension Fund	\$721	\$721
208 Supplemental Indigent Fund	\$8,155	\$8,155
210 Capital Projects Fund	\$7,324	\$7,324
215 Senior Citizens Fund	\$3,374	\$3,374
225 Carson City Transit Fund	\$8,778	\$8,778
230 Library Gift Fund	\$56	\$56
235 Landscape Maintenance Fund	\$226	\$226
236 Administrative Assessment Fund	\$276	\$276
237 S Carson Neighbrhd Imprv Dist	\$436	\$436
240 Traffic/Transportation Fund	\$60	\$60
250 Regional Transportation Fund	\$2,784	\$2,784
254 Quality of Life Fund	\$5,348	\$5,348
256 Street Maintenance Fund	\$22,375	\$22,375
275 Grant Fund	\$22,518	\$22,518
280 Commissary Fund	\$1,608	\$1,608
287 911 Surcharge	\$2,989	\$2,989
501 Ambulance	\$18,190	\$18,190
505 Stormwater Drainage	\$1,831	\$1,831
510 Wastewater Fund	\$23,440	\$23,440

Carson City, Nevada - Full Cost Allocation

Board of Supervisors
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Countywide Support</u>
520 Water	\$35,637	\$35,637
525 Building Permits	\$7,675	\$7,675
530 Cemetery	\$231	\$231
560 Fleet Management	\$6,685	\$6,685
570 Group Medical Insurance	\$9,888	\$9,888
580 Workers Compensation Ins	\$7,022	\$7,022
590 Insurance Fund	\$8,671	\$8,671
602 Redevelopment	\$1,292	\$1,292
603 Redevelopment Revolving	\$603	\$603
Total	<u>\$582,644</u>	<u>\$582,644</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>
	\$431,865			\$431,865
Allocated additions:				
2 - Equipment Charge	\$1,976		\$1,976	
1010100 - Board of Supervisors	\$887	\$1,342	\$2,229	
1010213 - Recorder		\$36,032	\$36,032	
1010300 - Treasurer		\$11,975	\$11,975	
1010600 - City Manager		\$4,253	\$4,253	
1010620 - Purchasing		\$332	\$332	
1010701 - Finance		\$3,088	\$3,088	
1010705 - Human Resources		\$11,584	\$11,584	
1010710 - Information Technology		\$65,504	\$65,504	
1010800 - Internal Auditor		\$454	\$454	
1013015 - Geographic Information Systems		\$15,593	\$15,593	
Total allocated additions:	<u>\$2,863</u>	<u>\$150,157</u>	<u>\$153,020</u>	<u>\$153,020</u>
Total to be allocated	<u>\$434,728</u>	<u>\$150,157</u>		<u>\$584,885</u>

Carson City, Nevada - Full Cost Allocation

Clerk
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Boards & Commission</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$299,356		\$299,356
FRINGE BENEFITS	\$114,944		\$114,944
<u>Other Expense and Cost</u>			
SERVICE AND SUPPLIES	\$17,565		\$17,565
Departmental Expenditures	\$431,865		\$431,865
Additions: 1st			
Other	\$2,863	\$2,863	
Functional Cost	\$434,728	\$2,863	\$431,865
Reallocate Admin		(\$2,863)	\$2,863
Allocable Costs	\$434,728		\$434,728
1st Allocation	\$434,728		\$434,728
Additions: 2nd			
Other	\$150,157	\$150,157	
Functional Cost	\$150,157	\$150,157	
Reallocate Admin		(\$150,157)	\$150,157
Allocable Costs	\$150,157		\$150,157
2nd Allocation	\$150,157		\$150,157
Total allocated	\$584,885		\$584,885

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	0.441 %	\$1,915		\$1,915	\$1,057	\$2,972
510 Wastewater Fund	1	0.441 %	\$1,915		\$1,915	\$1,057	\$2,972
505 Stormwater Drainage	1	0.441 %	\$1,915		\$1,915	\$1,057	\$2,972
410 Debt Svc-Carson City	4	1.762 %	\$7,660		\$7,660	\$4,230	\$11,890
254 Quality of Life Fund	24	10.573 %	\$45,962		\$45,962	\$25,379	\$71,341
201Airport Fund	11	4.846 %	\$21,066		\$21,066	\$11,632	\$32,698
Internal Auditor	4	1.762 %	\$7,660		\$7,660	\$4,230	\$11,890
250 Regional Transportation Fund	12	5.286 %	\$22,981		\$22,981	\$12,689	\$35,670
Health Admin	12	5.286 %	\$22,981		\$22,981	\$12,689	\$35,670
Library	11	4.846 %	\$21,066		\$21,066	\$11,632	\$32,698
Planning	12	5.286 %	\$22,981		\$22,981	\$12,689	\$35,670
Board of Supervisors	85	37.445 %	\$162,784		\$162,784		\$162,784
All Other	36	15.859 %	\$68,944		\$68,944	\$38,068	\$107,012
603 Redevelopment Revolving	13	5.726 %	\$24,898		\$24,898	\$13,748	\$38,646
Total	<u>227</u>	<u>100.000 %</u>	<u>\$434,728</u>		<u>\$434,728</u>	<u>\$150,157</u>	<u>\$584,885</u>

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

Source: Resident Handbook For Boards, Commissions, & Com

Clerk
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Boards & Commission</u>
Board of Supervisors	\$162,784	\$162,784
Internal Auditor	\$11,890	\$11,890
Planning	\$35,670	\$35,670
Library	\$32,698	\$32,698
Health Admin	\$35,670	\$35,670
201Airport Fund	\$32,698	\$32,698
250 Regional Transportation Fund	\$35,670	\$35,670
254 Quality of Life Fund	\$71,341	\$71,341
410 Debt Svc-Carson City	\$11,890	\$11,890
505 Stormwater Drainage	\$2,972	\$2,972
510 Wastewater Fund	\$2,972	\$2,972
520 Water	\$2,972	\$2,972
603 Redevelopment Revolving	\$38,646	\$38,646
All Other	<u>\$107,012</u>	<u>\$107,012</u>
Total	<u>\$584,885</u>	<u>\$584,885</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>
	\$444,716			\$444,716
Allocated additions:				
1 - Building Charge	\$77,317		\$77,317	
2 - Equipment Charge	\$16,118		\$16,118	
1010100 - Board of Supervisors	\$914	\$1,382	\$2,296	
1010215 - Public Safety Complex		\$35,681	\$35,681	
1010300 - Treasurer		\$14,370	\$14,370	
1010500 - District Attorney		\$55,425	\$55,425	
1010600 - City Manager		\$4,380	\$4,380	
1010620 - Purchasing		\$190	\$190	
1010701 - Finance		\$2,827	\$2,827	
1010705 - Human Resources		\$833	\$833	
1010710 - Information Technology		\$54,842	\$54,842	
1010800 - Internal Auditor		\$467	\$467	
1013015 - Geographic Information Systems		\$15,592	\$15,592	
1013034 - Facilities Maintenance		\$38,091	\$38,091	
Total allocated additions:	<u>\$94,349</u>	<u>\$224,080</u>	<u>\$318,429</u>	<u>\$318,429</u>
Total to be allocated	<u>\$539,065</u>	<u>\$224,080</u>		<u>\$763,145</u>

Carson City, Nevada - Full Cost Allocation

Recorder
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>General Government</u>	<u>Records Management</u>
<u>Wages & Benefits</u>				
SALARIES & WAGES	\$273,824	\$88,692	\$134,530	\$50,602
FRINGE BENEFITS	\$131,846	\$42,705	\$64,776	\$24,365
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$12,003	\$3,888	\$5,897	\$2,218
MAINTENANCE SVC CONTRACTS	\$6,457		\$3,229	\$3,228
MICROFILM SUPPLIES	\$4,193			\$4,193
TECHNOLOGY	\$16,393		\$16,393	
Departmental Expenditures	\$444,716	\$135,285	\$224,825	\$84,606
Additions: 1st				
Equipment Charge	\$16,118		\$2,606	\$13,512
Other	\$78,231	\$78,231		
Functional Cost	\$539,065	\$213,516	\$227,431	\$98,118
Reallocate Admin		(\$213,516)	\$155,136	\$58,380
Allocable Costs	\$539,065		\$382,567	\$156,498
Unallocated	(\$382,567)		(\$382,567)	
1st Allocation	\$156,498			\$156,498
Additions: 2nd				
Other	\$224,080	\$224,080		
Functional Cost	\$224,080	\$224,080		
Reallocate Admin		(\$224,080)	\$162,811	\$61,269
Allocable Costs	\$224,080		\$162,811	\$61,269
Unallocated	(\$162,811)		(\$162,811)	
2nd Allocation	\$61,269			\$61,269
Total allocated	\$217,767			\$217,767

**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	76,788	23.024 %	\$36,032		\$36,032		\$36,032
District/Justice Court	215,260	64.543 %	\$101,008		\$101,008	\$61,005	\$162,013
Board of Supervisors	40,534	12.154 %	\$19,020		\$19,020		\$19,020
All Other	933	0.279 %	\$438		\$438	\$264	\$702
Total	333,515	100.000 %	\$156,498		\$156,498	\$61,269	\$217,767

(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	\$19,020	\$19,020
Clerk	\$36,032	\$36,032
District/Justice Court	\$162,013	\$162,013
All Other	\$702	\$702
Total	<u>\$217,767</u>	<u>\$217,767</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>
	\$262,165			\$262,165
Allocated additions:				
1010100 - Board of Supervisors	\$539	\$815	\$1,354	
1010600 - City Manager		\$2,582	\$2,582	
1010620 - Purchasing		\$198	\$198	
1010701 - Finance		\$2,703	\$2,703	
1010800 - Internal Auditor		\$275	\$275	
Total allocated additions:	<u>\$539</u>	<u>\$6,573</u>	<u>\$7,112</u>	<u>\$7,112</u>
Total to be allocated	<u>\$262,704</u>	<u>\$6,573</u>		<u>\$269,277</u>

Carson City, Nevada - Full Cost Allocation

Public Safety Complex
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Utilities</u>	<u>Common Costs</u>
<u>Other Expense and Cost</u>				
SALARIES & WAGES				
FRINGE BENEFITS				
<u>Other Expense and Cost</u>				
OFFICE SUPPLIES	\$43,554			\$43,554
POWER	\$142,284		\$142,284	
HEATING	\$75,021		\$75,021	
R&M SERVICES	\$1,306		\$1,306	
Departmental Expenditures	\$262,165		\$218,611	\$43,554
Additions: 1st				
Other	\$539	\$539		
Functional Cost	\$262,704	\$539	\$218,611	\$43,554
Reallocate Admin		(\$539)	\$449	\$90
Allocable Costs	\$262,704		\$219,060	\$43,644
1st Allocation	\$262,704		\$219,060	\$43,644
Additions: 2nd				
Other	\$6,573	\$6,573		
Functional Cost	\$6,573	\$6,573		
Reallocate Admin		(\$6,573)	\$5,481	\$1,092
Allocable Costs	\$6,573		\$5,481	\$1,092
2nd Allocation	\$6,573		\$5,481	\$1,092
Total allocated	\$269,277		\$224,541	\$44,736

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 %	\$34,397		\$34,397		\$34,397
Collections	336	0.648 %	\$1,419		\$1,419	\$42	\$1,461
District Attorney	7,358	14.181 %	\$31,066		\$31,066	\$922	\$31,988
Detention Facility	5,590	10.774 %	\$23,601		\$23,601	\$701	\$24,302
District/Justice Court	30,454	58.695 %	\$128,577		\$128,577	\$3,816	\$132,393
Total	51,885	100.000 %	\$219,060		\$219,060	\$5,481	\$224,541

(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	4	2.941 %	\$1,284		\$1,284		\$1,284
District Attorney	34	25.000 %	\$10,911		\$10,911	\$281	\$11,192
Sheriff Administration	9	6.618 %	\$2,888		\$2,888	\$74	\$2,962
Detention Facility	48	35.294 %	\$15,404		\$15,404	\$397	\$15,801
District/Justice Court	41	30.147 %	\$13,157		\$13,157	\$340	\$13,497
Total	136	100.000 %	\$43,644		\$43,644	\$1,092	\$44,736

(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	\$35,681	\$34,397	\$1,284
District Attorney	\$43,180	\$31,988	\$11,192
Collections	\$1,461	\$1,461	
Sheriff Administration	\$2,962		\$2,962
Detention Facility	\$40,103	\$24,302	\$15,801
District/Justice Court	\$145,890	\$132,393	\$13,497
Total	<u>\$269,277</u>	<u>\$224,541</u>	<u>\$44,736</u>

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).
- **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.
- **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).

SCHEDULE 7.01

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.
- **Juvenile Probation** – These costs are related to time spent receipting juvenile probation check payments and are allocated directly to the Juvenile Probation Department.
- **Customer Service** – These costs are related to the estimated time spent assisting customers at the front counter at the Treasurer’s Office. Costs are identified but not allocated.

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>
	\$728,978			\$728,978
Allocated additions:				
1 - Building Charge	\$7,029		\$7,029	
1010100 - Board of Supervisors	\$1,498	\$2,265	\$3,763	
1010500 - District Attorney		\$6,158	\$6,158	
1010600 - City Manager		\$7,179	\$7,179	
1010620 - Purchasing		\$503	\$503	
1010630 - City Hall		\$10,409	\$10,409	
1010701 - Finance		\$5,232	\$5,232	
1010705 - Human Resources		\$3,671	\$3,671	
1010710 - Information Technology		\$29,803	\$29,803	
1010800 - Internal Auditor		\$766	\$766	
1013034 - Facilities Maintenance		\$12,327	\$12,327	
Total allocated additions:	<u>\$8,527</u>	<u>\$78,313</u>	<u>\$86,840</u>	<u>\$86,840</u>
Total to be allocated	<u>\$737,505</u>	<u>\$78,313</u>		<u>\$815,818</u>

Carson City, Nevada - Full Cost Allocation

Treasurer
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Debt Management</u>	<u>Utility Collect</u>	<u>Investment & Banking</u>	<u>Revenue Reconciliation</u>	<u>Tax Collection</u>	<u>Parking Ticket Collections</u>	<u>Landfill Collections</u>	<u>JAC Collections</u>
<u>Wages & Benefits</u>										
SALARIES & WAGES	\$348,850	\$47,409	\$16,326	\$76,503	\$19,570	\$75,317	\$61,851	\$12,140	\$12,838	\$523
FRINGE BENEFITS	\$208,948	\$28,396	\$9,779	\$45,822	\$11,722	\$45,112	\$37,046	\$7,271	\$7,689	\$313
<u>Other Expense and Cost</u>										
SERVICES & SUPPLIES	\$8,740	\$1,188	\$409	\$1,917	\$490	\$1,887	\$1,550	\$304	\$322	\$13
BANKING FEES	\$44,070	\$22,035			\$22,035					
PRINTING/ADVERTISING	\$12,383						\$12,383			
TRAVEL	\$911				\$911					
CLICK2	\$9,506			\$9,506						
POSTAGE/REFUNDS	\$8,488						\$8,488			
ELLECTED OFFICIAL SAL/B	\$87,082	\$11,834	\$4,075	\$19,097	\$4,885	\$18,801	\$15,440	\$3,030	\$3,205	\$131
Departmental Expenditures	\$728,978	\$110,862	\$30,589	\$152,845	\$59,613	\$141,117	\$136,758	\$22,745	\$24,054	\$980
Additions: 1st										
Other	\$8,527	\$8,527								
Functional Cost	\$737,505	\$119,389	\$30,589	\$152,845	\$59,613	\$141,117	\$136,758	\$22,745	\$24,054	\$980
Reallocate Admin		(\$119,389)	\$5,908	\$29,522	\$11,514	\$27,257	\$26,415	\$4,393	\$4,646	\$189
Allocable Costs	\$737,505		\$36,497	\$182,367	\$71,127	\$168,374	\$163,173	\$27,138	\$28,700	\$1,169
Unallocated	(\$216,441)						(\$163,173)			
1st Allocation	\$521,064		\$36,497	\$182,367	\$71,127	\$168,374		\$27,138	\$28,700	\$1,169
Additions: 2nd										
Other	\$78,313	\$78,313								
Functional Cost	\$78,313	\$78,313								
Reallocate Admin		(\$78,313)	\$3,876	\$19,365	\$7,553	\$17,879	\$17,327	\$2,882	\$3,048	\$124
Allocable Costs	\$78,313		\$3,876	\$19,365	\$7,553	\$17,879	\$17,327	\$2,882	\$3,048	\$124
Unallocated	(\$22,982)						(\$17,327)			
2nd Allocation	\$55,331		\$3,876	\$19,365	\$7,553	\$17,879		\$2,882	\$3,048	\$124
Total allocated	\$576,395		\$40,373	\$201,732	\$78,680	\$186,253		\$30,020	\$31,748	\$1,293

Treasurer
Schedule of costs to be
allocated by function

	<u>Human Resources</u>	<u>Juvenile Probation</u>	<u>Customer Service</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$2,023	\$523	\$23,827
FRINGE BENEFITS	\$1,212	\$313	\$14,273
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$51	\$13	\$596
BANKING FEES			
PRINTING/ADVERTISING			
TRAVEL			
CLICK2			
POSTAGE/REFUNDS			
ELLECTED OFFICIAL SAL/B	\$505	\$131	\$5,948
Departmental Expenditures	\$3,791	\$980	\$44,644
Additions: 1st			
Other			
Functional Cost	\$3,791	\$980	\$44,644
Reallocate Admin	\$732	\$189	\$8,624
Allocable Costs	\$4,523	\$1,169	\$53,268
Unallocated			(\$53,268)
1st Allocation	\$4,523	\$1,169	
Additions: 2nd			
Other			
Functional Cost			
Reallocate Admin	\$480	\$124	\$5,655
Allocable Costs	\$480	\$124	\$5,655
Unallocated			(\$5,655)
2nd Allocation	\$480	\$124	
Total allocated	\$5,003	\$1,293	

Carson City, Nevada - Full Cost Allocation

Treasurer
Detail allocation of
Debt Management

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
210 Capital Projects Fund	6	6.977 %	\$2,546		\$2,546	\$270	\$2,816
253 V&T Infrastructure Fund	4	4.651 %	\$1,698		\$1,698	\$180	\$1,878
505 Stormwater Drainage	2	2.326 %	\$849		\$849	\$90	\$939
510 Wastewater Fund	16	18.605 %	\$6,790		\$6,790	\$721	\$7,511
520 Water	14	16.279 %	\$5,941		\$5,941	\$631	\$6,572
730 School Debt Service	20	23.256 %	\$8,488		\$8,488	\$901	\$9,389
Parks Administration	2	2.326 %	\$849		\$849	\$90	\$939
All Other	12	13.953 %	\$5,093		\$5,093	\$541	\$5,634
250 Regional Transportation Fund	6	6.977 %	\$2,546		\$2,546	\$270	\$2,816
Landfill Administration	2	2.326 %	\$849		\$849	\$90	\$939
287 911 Surcharge	2	2.324 %	\$848		\$848	\$92	\$940
Total	86	100.000 %	\$36,497		\$36,497	\$3,876	\$40,373

(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 %	\$60,789		\$60,789	\$6,455	\$67,244
520 Water	33	33.333 %	\$60,789		\$60,789	\$6,455	\$67,244
505 Stormwater Drainage	33	33.334 %	\$60,789		\$60,789	\$6,455	\$67,244
Total	99	100.000 %	\$182,367		\$182,367	\$19,365	\$201,732

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

Source: Treasurer

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 %	\$2,845		\$2,845	\$339	\$3,184
525 Building Permits	1,000	10.000 %	\$7,113		\$7,113	\$849	\$7,962
530 Cemetery	50	0.500 %	\$356		\$356	\$42	\$398
Health Admin	1,000	10.000 %	\$7,113		\$7,113	\$849	\$7,962
Library	50	0.500 %	\$356		\$356	\$42	\$398
Recorder	600	6.000 %	\$4,268		\$4,268		\$4,268
Landfill Administration	400	4.000 %	\$2,845		\$2,845	\$339	\$3,184
Alternative Sentencing	300	3.000 %	\$2,134		\$2,134	\$255	\$2,389
520 Water	733	7.330 %	\$5,214		\$5,214	\$622	\$5,836
510 Wastewater Fund	683	6.830 %	\$4,858		\$4,858	\$580	\$5,438
All Other	1,701	17.010 %	\$12,099		\$12,099	\$1,444	\$13,543
Sheriff Administration	150	1.500 %	\$1,067		\$1,067	\$127	\$1,194
Juvenile Probation	50	0.500 %	\$356		\$356	\$42	\$398
505 Stormwater Drainage	683	6.830 %	\$4,858		\$4,858	\$580	\$5,438
Planning	50	0.500 %	\$356		\$356	\$42	\$398
Juvenile Court	50	0.500 %	\$356		\$356	\$42	\$398
Fire Administration	700	7.000 %	\$4,979		\$4,979	\$594	\$5,573
Clerk	500	5.000 %	\$3,556		\$3,556		\$3,556
District/Justice Court	700	7.000 %	\$4,979		\$4,979	\$594	\$5,573
240 Traffic/Transportation Fund	50	0.500 %	\$356		\$356	\$42	\$398
Parks Administration	100	1.000 %	\$711		\$711	\$85	\$796
225 Carson City Transit Fund	50	0.500 %	\$352		\$352	\$44	\$396
Total	<u>10,000</u>	<u>100.000 %</u>	<u>\$71,127</u>		<u>\$71,127</u>	<u>\$7,553</u>	<u>\$78,680</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 %	\$6,735		\$6,735	\$804	\$7,539
525 Building Permits	1,000	10.000 %	\$16,837		\$16,837	\$2,009	\$18,846
530 Cemetery	50	0.500 %	\$842		\$842	\$100	\$942
Health Admin	1,000	10.000 %	\$16,837		\$16,837	\$2,009	\$18,846
Library	50	0.500 %	\$842		\$842	\$100	\$942
Recorder	600	6.000 %	\$10,102		\$10,102		\$10,102
Landfill Administration	400	4.000 %	\$6,735		\$6,735	\$804	\$7,539
Alternative Sentencing	300	3.000 %	\$5,051		\$5,051	\$603	\$5,654
520 Water	733	7.330 %	\$12,342		\$12,342	\$1,473	\$13,815
510 Wastewater Fund	683	6.830 %	\$11,500		\$11,500	\$1,372	\$12,872
All Other	1,701	17.010 %	\$28,640		\$28,640	\$3,417	\$32,057
Sheriff Administration	150	1.500 %	\$2,526		\$2,526	\$301	\$2,827
Juvenile Probation	50	0.500 %	\$842		\$842	\$100	\$942
505 Stormwater Drainage	683	6.830 %	\$11,500		\$11,500	\$1,372	\$12,872
Planning	50	0.500 %	\$842		\$842	\$100	\$942
Juvenile Court	50	0.500 %	\$842		\$842	\$100	\$942
Fire Administration	700	7.000 %	\$11,786		\$11,786	\$1,406	\$13,192
Clerk	500	5.000 %	\$8,419		\$8,419		\$8,419
District/Justice Court	700	7.000 %	\$11,786		\$11,786	\$1,406	\$13,192
240 Traffic/Transportation Fund	50	0.500 %	\$842		\$842	\$100	\$942
Parks Administration	100	1.000 %	\$1,684		\$1,684	\$201	\$1,885
225 Carson City Transit Fund	50	0.500 %	\$842		\$842	\$102	\$944
Total	<u>10,000</u>	<u>100.000 %</u>	<u>\$168,374</u>		<u>\$168,374</u>	<u>\$17,879</u>	<u>\$186,253</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 %	\$27,138		\$27,138	\$2,882	\$30,020
Total	1	100.000 %	\$27,138		\$27,138	\$2,882	\$30,020

(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 %	\$28,700		\$28,700	\$3,048	\$31,748
Total	1	100.000 %	\$28,700		\$28,700	\$3,048	\$31,748

(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 %	\$1,169		\$1,169	\$124	\$1,293
Total	1	100.000 %	\$1,169		\$1,169	\$124	\$1,293

(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 %	\$4,523		\$4,523	\$480	\$5,003
Total	1	100.000 %	\$4,523		\$4,523	\$480	\$5,003

(A) Alloc basis: Direct Allocation to Human Resources

Source:

Carson City, Nevada - Full Cost Allocation

Treasurer
Detail allocation of
Juvenile Probation

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Juvenile Probation	1	100.000 %	\$1,169		\$1,169	\$124	\$1,293
Total	1	100.000 %	\$1,169		\$1,169	\$124	\$1,293

(A) Alloc basis:

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 & Banking</u>	<u>Revenue Reconciliation</u>	<u>Parking Ticket Collections</u>	<u>Landfill Collections</u>	<u>JAC Collections</u>	<u>Human Resources</u>
Clerk	\$11,975				\$8,419				
Recorder	\$14,370			\$4,268	\$10,102				
Human Resources	\$5,003								\$5,003
Assessor	\$10,723			\$3,184	\$7,539				
Planning	\$1,340			\$398	\$942				
Sheriff Administration	\$4,021			\$1,194	\$2,827				
Fire Administration	\$18,765			\$5,573	\$13,192				
Juvenile Probation	\$2,633			\$398	\$942				
Alternative Sentencing	\$8,043			\$2,389	\$5,654				
Landfill Administration	\$43,410	\$939		\$3,184	\$7,539		\$31,748		
Juvenile Court	\$1,340			\$398	\$942				
District/Justice Court	\$18,765			\$5,573	\$13,192				
Parks Administration	\$3,620	\$939		\$796	\$1,885				
Library	\$1,340			\$398	\$942				
Health Admin	\$26,808			\$7,962	\$18,846				
210 Capital Projects Fund	\$2,816	\$2,816							
225 Carson City Transit Fund	\$2,633			\$396	\$944			\$1,293	
240 Traffic/Transportation Fund	\$31,360			\$398	\$942	\$30,020			
250 Regional Transportation Fund	\$2,816	\$2,816							
253 V&T Infrastructure Fund	\$1,878	\$1,878							
287 911 Surcharge	\$940	\$940							
505 Stormwater Drainage	\$86,493	\$939	\$67,244	\$5,438	\$12,872				
510 Wastewater Fund	\$93,065	\$7,511	\$67,244	\$5,438	\$12,872				
520 Water	\$93,467	\$6,572	\$67,244	\$5,836	\$13,815				
525 Building Permits	\$26,808			\$7,962	\$18,846				
530 Cemetery	\$1,340			\$398	\$942				
730 School Debt Service	\$9,389	\$9,389							
All Other	\$51,234	\$5,634		\$13,543	\$32,057				
Total	\$576,395	\$40,373	\$201,732	\$78,680	\$186,253	\$30,020	\$31,748	\$1,293	\$5,003

Treasurer
Departmental Cost
Allocation Summary

Juvenile
Probation

Clerk	
Recorder	
Human Resources	
Assessor	
Planning	
Sheriff Administration	
Fire Administration	
Juvenile Probation	\$1,293
Alternative Sentencing	
Landfill Administration	
Juvenile Court	
District/Justice Court	
Parks Administration	
Library	
Health Admin	
210 Capital Projects Fund	
225 Carson City Transit Fund	
240 Traffic/Transportation Fund	
250 Regional Transportation Fund	
253 V&T Infrastructure Fund	
287 911 Surcharge	
505 Stormwater Drainage	
510 Wastewater Fund	
520 Water	
525 Building Permits	
530 Cemetery	
730 School Debt Service	
All Other	
Total	<u>\$1,293</u>

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>
	\$3,281,544			\$3,281,544
Allocated additions:				
1 - Building Charge	\$69,829		\$69,829	
2 - Equipment Charge	\$26,756		\$26,756	
1010100 - Board of Supervisors	\$6,743	\$10,197	\$16,940	
1010215 - Public Safety Complex	\$41,977	\$1,203	\$43,180	
1010600 - City Manager		\$32,318	\$32,318	
1010620 - Purchasing		\$1,439	\$1,439	
1010701 - Finance		\$20,381	\$20,381	
1010705 - Human Resources		\$13,652	\$13,652	
1010710 - Information Technology		\$90,609	\$90,609	
1010800 - Internal Auditor		\$3,446	\$3,446	
1013034 - Facilities Maintenance		\$33,512	\$33,512	
Total allocated additions:	<u>\$145,305</u>	<u>\$206,757</u>	<u>\$352,062</u>	<u>\$352,062</u>
Total to be allocated	<u>\$3,426,849</u>	<u>\$206,757</u>		<u>\$3,633,606</u>

Carson City, Nevada - Full Cost Allocation

District Attorney
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Departmental Support</u>	<u>Prosecution</u>
<u>Wages & Benefits</u>				
SALARIES & WAGES	\$2,059,333	\$361,207	\$719,943	\$978,183
FRINGE BENEFITS	\$967,077	\$169,625	\$338,090	\$459,362
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$76,112	\$13,350	\$26,609	\$36,153
PROSECUTION SERVICE & SUPPLIES	\$32,750			\$32,750
ELECTED OFFICIAL SAL/BEN	\$146,272	\$25,656	\$51,137	\$69,479
Departmental Expenditures	\$3,281,544	\$569,838	\$1,135,779	\$1,575,927
Additions: 1st				
Other	\$145,305	\$145,305		
Functional Cost	\$3,426,849	\$715,143	\$1,135,779	\$1,575,927
Reallocate Admin		(\$715,143)	\$299,533	\$415,610
Allocable Costs	\$3,426,849		\$1,435,312	\$1,991,537
Unallocated	(\$1,991,537)			(\$1,991,537)
1st Allocation	\$1,435,312		\$1,435,312	
Additions: 2nd				
Other	\$206,757	\$206,757		
Functional Cost	\$206,757	\$206,757		
Reallocate Admin		(\$206,757)	\$86,599	\$120,158
Allocable Costs	\$206,757		\$86,599	\$120,158
Unallocated	(\$120,158)			(\$120,158)
2nd Allocation	\$86,599		\$86,599	
Total allocated	\$1,521,911		\$1,521,911	

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	344	9.840 %	\$141,232		\$141,232		\$141,232
Recorder	135	3.862 %	\$55,425		\$55,425		\$55,425
Pulbic Guardian	292	8.352 %	\$119,883		\$119,883	\$8,423	\$128,306
Treasurer	15	0.429 %	\$6,158		\$6,158		\$6,158
Assessor	36	1.030 %	\$14,780		\$14,780	\$1,038	\$15,818
City Manager	358	10.240 %	\$146,980		\$146,980	\$10,327	\$157,307
Finance	94	2.689 %	\$38,592		\$38,592	\$2,712	\$41,304
Human Resources	314	8.982 %	\$128,915		\$128,915	\$9,058	\$137,973
Information Technology	21	0.601 %	\$8,622		\$8,622	\$606	\$9,228
Purchasing	64	1.831 %	\$26,276		\$26,276	\$1,846	\$28,122
Planning	296	8.467 %	\$121,525		\$121,525	\$8,539	\$130,064
Fire Administration	110	3.146 %	\$45,161		\$45,161	\$3,173	\$48,334
Public Works	152	4.348 %	\$62,405		\$62,405	\$4,385	\$66,790
Juvenile Court	571	16.333 %	\$234,429		\$234,429	\$16,472	\$250,901
Alternative Sentencing	62	1.773 %	\$25,455		\$25,455	\$1,789	\$27,244
Parks Administration	149	4.262 %	\$61,173		\$61,173	\$4,298	\$65,471
Library	29	0.830 %	\$11,906		\$11,906	\$837	\$12,743
Health Admin	91	2.603 %	\$37,361		\$37,361	\$2,625	\$39,986
250 Regional Transportation Fund	20	0.572 %	\$8,211		\$8,211	\$577	\$8,788
254 Quality of Life Fund	12	0.343 %	\$4,927		\$4,927	\$346	\$5,273
505 Stormwater Drainage	8	0.229 %	\$3,284		\$3,284	\$231	\$3,515
510 Wastewater Fund	16	0.458 %	\$6,569		\$6,569	\$462	\$7,031
520 Water	8	0.229 %	\$3,284		\$3,284	\$231	\$3,515
525 Building Permits	15	0.429 %	\$6,158		\$6,158	\$433	\$6,591
590 Insurance Fund	29	0.830 %	\$11,906		\$11,906	\$837	\$12,743
602 Redevelopment	8	0.229 %	\$3,284		\$3,284	\$231	\$3,515
580 Workers Compensation Ins	17	0.486 %	\$6,979		\$6,979	\$490	\$7,469
Sheriff Administration	230	6.577 %	\$94,432		\$94,432	\$6,633	\$101,065
Total	3,496	100.000 %	\$1,435,312		\$1,435,312	\$86,599	\$1,521,911

(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	\$141,232	\$141,232
Recorder	\$55,425	\$55,425
Treasurer	\$6,158	\$6,158
City Manager	\$157,307	\$157,307
Purchasing	\$28,122	\$28,122
Finance	\$41,304	\$41,304
Human Resources	\$137,973	\$137,973
Information Technology	\$9,228	\$9,228
Public Works	\$66,790	\$66,790
Pulbic Guardian	\$128,306	\$128,306
Assessor	\$15,818	\$15,818
Planning	\$130,064	\$130,064
Sheriff Administration	\$101,065	\$101,065
Fire Administration	\$48,334	\$48,334
Alternative Sentencing	\$27,244	\$27,244
Juvenile Court	\$250,901	\$250,901
Parks Administration	\$65,471	\$65,471
Library	\$12,743	\$12,743
Health Admin	\$39,986	\$39,986
250 Regional Transportation Fund	\$8,788	\$8,788
254 Quality of Life Fund	\$5,273	\$5,273
505 Stormwater Drainage	\$3,515	\$3,515
510 Wastewater Fund	\$7,031	\$7,031
520 Water	\$3,515	\$3,515
525 Building Permits	\$6,591	\$6,591
580 Workers Compensation Ins	\$7,469	\$7,469
590 Insurance Fund	\$12,743	\$12,743
602 Redevelopment	\$3,515	\$3,515
Total	\$1,521,911	\$1,521,911

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>
	\$939,326			\$939,326
Allocated additions:				
1 - Building Charge	\$12,247		\$12,247	
2 - Equipment Charge	\$4,099		\$4,099	
1010100 - Board of Supervisors	\$1,930	\$2,919	\$4,849	
1010500 - District Attorney	\$146,980	\$10,327	\$157,307	
1010620 - Purchasing		\$449	\$449	
1010630 - City Hall		\$13,872	\$13,872	
1010701 - Finance		\$6,051	\$6,051	
1010705 - Human Resources		\$7,864	\$7,864	
1010710 - Information Technology		\$46,718	\$46,718	
1010800 - Internal Auditor		\$986	\$986	
1013034 - Facilities Maintenance		\$21,477	\$21,477	
Total allocated additions:	<u>\$165,256</u>	<u>\$110,663</u>	<u>\$275,919</u>	<u>\$275,919</u>
Total to be allocated	<u>\$1,104,582</u>	<u>\$110,663</u>		<u>\$1,215,245</u>

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

	<u>Total</u>	<u>General & Admin</u>	<u>City Manager</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$629,133		\$629,133
FRINGE BENEFITS	\$244,441		\$244,441
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$16,090		\$16,090
LOBBYIST	\$49,662		\$49,662
Departmental Expenditures	\$939,326		\$939,326
Additions: 1st			
Other	\$165,256	\$165,256	
Functional Cost	\$1,104,582	\$165,256	\$939,326
Reallocate Admin		(\$165,256)	\$165,256
Allocable Costs	\$1,104,582		\$1,104,582
1st Allocation	\$1,104,582		\$1,104,582
Additions: 2nd			
Other	\$110,663	\$110,663	
Functional Cost	\$110,663	\$110,663	
Reallocate Admin		(\$110,663)	\$110,663
Allocable Costs	\$110,663		\$110,663
2nd Allocation	\$110,663		\$110,663
Total allocated	\$1,215,245		\$1,215,245

Carson City, Nevada - Full Cost Allocation

**City Manager
Detail allocation of
City Manager**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	229,298	0.204 %	\$2,258		\$2,258		\$2,258
Clerk	431,865	0.385 %	\$4,253		\$4,253		\$4,253
Recorder	444,716	0.397 %	\$4,380		\$4,380		\$4,380
Public Safety Complex	262,165	0.234 %	\$2,582		\$2,582		\$2,582
Elections	447,527	0.399 %	\$4,407		\$4,407	\$464	\$4,871
Treasurer	728,978	0.650 %	\$7,179		\$7,179		\$7,179
Assessor	907,065	0.809 %	\$8,933		\$8,933	\$940	\$9,873
District Attorney	3,281,544	2.926 %	\$32,318		\$32,318		\$32,318
Public Defender	1,895,524	1.690 %	\$18,668		\$18,668	\$1,964	\$20,632
Central Services	691,980	0.617 %	\$6,815		\$6,815	\$717	\$7,532
Finance	839,401	0.748 %	\$8,267		\$8,267	\$870	\$9,137
Human Resources	339,984	0.303 %	\$3,348		\$3,348	\$352	\$3,700
Information Technology	2,976,824	2.654 %	\$29,317		\$29,317	\$3,085	\$32,402
Geographic Information Systems	294,659	0.263 %	\$2,902		\$2,902	\$305	\$3,207
Purchasing	152,192	0.136 %	\$1,499		\$1,499	\$158	\$1,657
City Hall	73,802	0.066 %	\$727		\$727	\$76	\$803
Internal Auditor	108,504	0.097 %	\$1,069		\$1,069	\$112	\$1,181
Planning	686,536	0.612 %	\$6,761		\$6,761	\$711	\$7,472
Business License	93,003	0.083 %	\$916		\$916	\$96	\$1,012
Sheriff Administration	1,325,825	1.182 %	\$13,057		\$13,057	\$1,374	\$14,431
Sheriff Patrol	7,000,890	6.242 %	\$68,947		\$68,947	\$7,255	\$76,202
Sheriff General Services	549,168	0.490 %	\$5,408		\$5,408	\$569	\$5,977
Detention Facility	5,797,265	5.169 %	\$57,093		\$57,093	\$6,008	\$63,101
Dispatch	1,859,696	1.658 %	\$18,315		\$18,315	\$1,927	\$20,242
Trinet Grant	118,319	0.105 %	\$1,165		\$1,165	\$123	\$1,288
Fire Administration	333,631	0.297 %	\$3,286		\$3,286	\$346	\$3,632
Fire Operations	8,657,403	7.719 %	\$85,261		\$85,261	\$8,972	\$94,233
Fire Prevention	541,687	0.483 %	\$5,335		\$5,335	\$561	\$5,896
Fire Training	337,292	0.301 %	\$3,322		\$3,322	\$350	\$3,672
Emergency Management	249,032	0.222 %	\$2,453		\$2,453	\$258	\$2,711
Public Works	2,669,731	2.380 %	\$26,292		\$26,292	\$2,767	\$29,059
Juvenile Court	721,324	0.643 %	\$7,104		\$7,104	\$748	\$7,852
Juvenile Probation	1,996,495	1.780 %	\$19,662		\$19,662	\$2,069	\$21,731
Juvenile Detention	1,741,241	1.552 %	\$17,148		\$17,148	\$1,805	\$18,953
District/Justice Court	4,279,205	3.815 %	\$42,143		\$42,143	\$4,435	\$46,578
Alternative Sentencing	1,437,339	1.282 %	\$14,155		\$14,155	\$1,490	\$15,645
Parks Administration	520,726	0.464 %	\$5,128		\$5,128	\$540	\$5,668
Park Maintenance	1,611,167	1.436 %	\$15,867		\$15,867	\$1,670	\$17,537
Grants, Gifts, Donations	66,044	0.059 %	\$650		\$650	\$68	\$718
Swimming Pool	771,191	0.688 %	\$7,595		\$7,595	\$799	\$8,394
Community Center	334,787	0.298 %	\$3,297		\$3,297	\$347	\$3,644

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	444,333	0.396 %	\$4,376		\$4,376	\$460	\$4,836
Sports	386,597	0.345 %	\$3,807		\$3,807	\$401	\$4,208
Library	1,383,803	1.234 %	\$13,628		\$13,628	\$1,434	\$15,062
Health Admin	598,204	0.533 %	\$5,891		\$5,891	\$620	\$6,511
Landfill Administration	2,294,292	2.046 %	\$22,595		\$22,595	\$2,378	\$24,973
Animal Services	700,906	0.625 %	\$6,903		\$6,903	\$726	\$7,629
202 Cooperative Extension Fund	139,672	0.125 %	\$1,376		\$1,376	\$145	\$1,521
208 Supplemental Indigent Fund	1,579,857	1.409 %	\$15,559		\$15,559	\$1,637	\$17,196
215 Senior Citizens Fund	653,594	0.583 %	\$6,437		\$6,437	\$677	\$7,114
225 Carson City Transit Fund	1,700,431	1.516 %	\$16,746		\$16,746	\$1,762	\$18,508
230 Library Gift Fund	10,848	0.010 %	\$107		\$107	\$11	\$118
236 Administrative Assessment Fund	53,305	0.048 %	\$525		\$525	\$55	\$580
240 Traffic/Transportation Fund	11,532	0.010 %	\$114		\$114	\$12	\$126
250 Regional Transportation Fund	539,371	0.481 %	\$5,312		\$5,312	\$559	\$5,871
254 Quality of Life Fund	1,036,046	0.924 %	\$10,203		\$10,203	\$1,074	\$11,277
256 Street Maintenance Fund	4,334,649	3.865 %	\$42,689		\$42,689	\$4,492	\$47,181
275 Grant Fund	4,362,319	3.889 %	\$42,961		\$42,961	\$4,521	\$47,482
280 Commissary Fund	311,667	0.278 %	\$3,069		\$3,069	\$323	\$3,392
505 Stormwater Drainage	354,681	0.316 %	\$3,493		\$3,493	\$368	\$3,861
510 Wastewater Fund	4,540,961	4.049 %	\$44,721		\$44,721	\$4,706	\$49,427
520 Water	6,903,639	6.155 %	\$67,989		\$67,989	\$7,155	\$75,144
525 Building Permits	1,486,720	1.326 %	\$14,642		\$14,642	\$1,541	\$16,183
530 Cemetery	44,603	0.040 %	\$439		\$439	\$46	\$485
560 Fleet Management	1,295,059	1.155 %	\$12,754		\$12,754	\$1,342	\$14,096
570 Group Medical Insurance	1,915,484	1.708 %	\$18,864		\$18,864	\$1,985	\$20,849
580 Workers Compensation Ins	1,360,288	1.213 %	\$13,397		\$13,397	\$1,410	\$14,807
590 Insurance Fund	1,679,745	1.498 %	\$16,543		\$16,543	\$1,741	\$18,284
602 Redevelopment	250,280	0.223 %	\$2,465		\$2,465	\$259	\$2,724
603 Redevelopment Revolving	116,899	0.104 %	\$1,151		\$1,151	\$121	\$1,272
Medical	100,890	0.090 %	\$994		\$994	\$105	\$1,099
Environmental Health	367,423	0.328 %	\$3,618		\$3,618	\$381	\$3,999
Investigations	3,140,643	2.800 %	\$30,930		\$30,930	\$3,255	\$34,185
DC/JC Fees & Assessment	278,842	0.249 %	\$2,746		\$2,746	\$289	\$3,035
Northgate	27,640	0.025 %	\$272		\$272	\$29	\$301
210 Capital Projects Fund	1,418,865	1.265 %	\$13,973		\$13,973	\$1,470	\$15,443
287 911 Surcharge	578,977	0.516 %	\$5,702		\$5,702	\$600	\$6,302
Wildland Fire Management	191,472	0.171 %	\$1,886		\$1,886	\$198	\$2,084
Facilities Maintenance	1,631,696	1.455 %	\$16,069		\$16,069	\$1,691	\$17,760
Pulbic Guardian	299,824	0.267 %	\$2,953		\$2,953	\$311	\$3,264
Chartered Admin	1,034,283	0.922 %	\$10,186		\$10,186	\$1,072	\$11,258
Multi Purp Athletic Ctr	143,594	0.128 %	\$1,414		\$1,414	\$149	\$1,563

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	73,805	0.066 %	\$727		\$727	\$76	\$803
Juvenile Court Fees/Assessments	15,464	0.014 %	\$152		\$152	\$16	\$168
DC Environmental Health	241,876	0.216 %	\$2,382		\$2,382	\$251	\$2,633
235 Landscape Maintenance Fund	43,851	0.039 %	\$432		\$432	\$45	\$477
Sexual Assault Response Team	11,335	0.010 %	\$112		\$112	\$12	\$124
Welfare	526,550	0.469 %	\$5,186		\$5,186	\$546	\$5,732
501 Ambulance	3,523,765	3.142 %	\$34,703		\$34,703	\$3,652	\$38,355
Rifle Range	129,741	0.116 %	\$1,278		\$1,278	\$134	\$1,412
237 S Carson Neighbrhd Imprv Dist	84,500	0.070 %	\$829		\$829	\$89	\$918
Total	<u>112,159,846</u>	<u>100.000 %</u>	<u>\$1,104,582</u>		<u>\$1,104,582</u>	<u>\$110,663</u>	<u>\$1,215,245</u>

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

Source: General Ledger

**City Manager
Departmental Cost
Allocation Summary**

	Total	City Manager
Board of Supervisors	\$2,258	\$2,258
Clerk	\$4,253	\$4,253
Recorder	\$4,380	\$4,380
Public Safety Complex	\$2,582	\$2,582
Treasurer	\$7,179	\$7,179
District Attorney	\$32,318	\$32,318
Purchasing	\$1,657	\$1,657
City Hall	\$803	\$803
Finance	\$9,137	\$9,137
Human Resources	\$3,700	\$3,700
Information Technology	\$32,402	\$32,402
Internal Auditor	\$1,181	\$1,181
Dispatch	\$20,242	\$20,242
Public Works	\$29,059	\$29,059
Geographic Information Systems	\$3,207	\$3,207
Facilities Maintenance	\$17,760	\$17,760
Elections	\$4,871	\$4,871
Pulbic Guardian	\$3,264	\$3,264
Assessor	\$9,873	\$9,873
Public Defender	\$20,632	\$20,632
Central Services	\$7,532	\$7,532
Northgate	\$301	\$301
Planning	\$7,472	\$7,472
Business License	\$1,012	\$1,012
Chartered Admin	\$11,258	\$11,258
Sheriff Administration	\$14,431	\$14,431
Investigations	\$34,185	\$34,185
Sheriff Patrol	\$76,202	\$76,202
Sheriff General Services	\$5,977	\$5,977
Detention Facility	\$63,101	\$63,101
Trinet Grant	\$1,288	\$1,288
Fire Administration	\$3,632	\$3,632
Fire Operations	\$94,233	\$94,233
Fire Prevention	\$5,896	\$5,896
Fire Training	\$3,672	\$3,672
Emergency Management	\$2,711	\$2,711
Wildland Fire Management	\$2,084	\$2,084
Juvenile Probation	\$21,731	\$21,731
Juvenile Detention	\$18,953	\$18,953
Alternative Sentencing	\$15,645	\$15,645
Landfill Administration	\$24,973	\$24,973
Juvenile Court	\$7,852	\$7,852

City Manager
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Manager</u>
Juvenile Court Fees/Assessments	\$168	\$168
District/Justice Court	\$46,578	\$46,578
DC/JC Fees & Assessment	\$3,035	\$3,035
Parks Administration	\$5,668	\$5,668
Park Maintenance	\$17,537	\$17,537
Grants, Gifts, Donations	\$718	\$718
Youth Sports Assoc	\$803	\$803
Multi Purp Athletic Ctr	\$1,563	\$1,563
Swimming Pool	\$8,394	\$8,394
Community Center	\$3,644	\$3,644
Recreation	\$4,836	\$4,836
Rifle Range	\$1,412	\$1,412
Sports	\$4,208	\$4,208
Library	\$15,062	\$15,062
Sexual Assalt Response Team	\$124	\$124
Welfare	\$5,732	\$5,732
Health Admin	\$6,511	\$6,511
Medical	\$1,099	\$1,099
Environmental Health	\$3,999	\$3,999
DC Environmental Health	\$2,633	\$2,633
Animal Services	\$7,629	\$7,629
202 Cooperative Extension Fund	\$1,521	\$1,521
208 Supplemental Indigent Fund	\$17,196	\$17,196
210 Capital Projects Fund	\$15,443	\$15,443
215 Senior Citizens Fund	\$7,114	\$7,114
225 Carson City Transit Fund	\$18,508	\$18,508
230 Library Gift Fund	\$118	\$118
235 Landscape Maintenance Fund	\$477	\$477
236 Administrative Assessment Fund	\$580	\$580
237 S Carson Neighbrhd Imprv Dist	\$918	\$918
240 Traffic/Transportation Fund	\$126	\$126
250 Regional Transportation Fund	\$5,871	\$5,871
254 Quality of Life Fund	\$11,277	\$11,277
256 Street Maintenance Fund	\$47,181	\$47,181
275 Grant Fund	\$47,482	\$47,482
280 Commissary Fund	\$3,392	\$3,392
287 911 Surcharge	\$6,302	\$6,302
501 Ambulance	\$38,355	\$38,355
505 Stormwater Drainage	\$3,861	\$3,861
510 Wastewater Fund	\$49,427	\$49,427
520 Water	\$75,144	\$75,144
525 Building Permits	\$16,183	\$16,183

Carson City, Nevada - Full Cost Allocation

City Manager
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Manager</u>
530 Cemetery	\$485	\$485
560 Fleet Management	\$14,096	\$14,096
570 Group Medical Insurance	\$20,849	\$20,849
580 Workers Compensation Ins	\$14,807	\$14,807
590 Insurance Fund	\$18,284	\$18,284
602 Redevelopment	\$2,724	\$2,724
603 Redevelopment Revolving	\$1,272	\$1,272
Total	<u>\$1,215,245</u>	<u>\$1,215,245</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>
	\$152,192			\$152,192
Allocated additions:				
1010100 - Board of Supervisors	\$313	\$473	\$786	
1010500 - District Attorney	\$26,276	\$1,846	\$28,122	
1010600 - City Manager	\$1,499	\$158	\$1,657	
1010701 - Finance		\$949	\$949	
1010705 - Human Resources		\$208	\$208	
1010710 - Information Technology		\$2,665	\$2,665	
1010800 - Internal Auditor		\$160	\$160	
Total allocated additions:	<u>\$28,088</u>	<u>\$6,459</u>	<u>\$34,547</u>	<u>\$34,547</u>
Total to be allocated	<u>\$180,280</u>	<u>\$6,459</u>		<u>\$186,739</u>

Carson City, Nevada - Full Cost Allocation

Purchasing
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>	<u>Mail</u>
<u>Wages & Benefits</u>					
SALARIES & WAGES	\$95,106		\$14,371	\$57,473	\$23,262
FRINGE BENEFITS	\$38,345		\$5,794	\$23,172	\$9,379
<u>Other Expense and Cost</u>					
SERVICES & SUPPLIES	\$18,741		\$2,832	\$11,325	\$4,584
Departmental Expenditures	\$152,192		\$22,997	\$91,970	\$37,225
Additions: 1st					
Other	\$28,088	\$28,088			
Functional Cost	\$180,280	\$28,088	\$22,997	\$91,970	\$37,225
Reallocate Admin		(\$28,088)	\$4,244	\$16,974	\$6,870
Allocable Costs	\$180,280		\$27,241	\$108,944	\$44,095
1st Allocation	\$180,280		\$27,241	\$108,944	\$44,095
Additions: 2nd					
Other	\$6,459	\$6,459			
Functional Cost	\$6,459	\$6,459			
Reallocate Admin		(\$6,459)	\$976	\$3,903	\$1,580
Allocable Costs	\$6,459		\$976	\$3,903	\$1,580
2nd Allocation	\$6,459		\$976	\$3,903	\$1,580
Total allocated	\$186,739		\$28,217	\$112,847	\$45,675

**Purchasing
Detail allocation of
General Purchasing**

<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	10,554	0.029 %	\$8		\$8		\$8
Clerk	17,565	0.049 %	\$13		\$13		\$13
Recorder	39,046	0.108 %	\$30		\$30		\$30
Public Safety Complex	262,165	0.728 %	\$198		\$198		\$198
Elections	196,032	0.545 %	\$148		\$148	\$5	\$153
Assessor	50,525	0.140 %	\$38		\$38	\$1	\$39
District Attorney	108,862	0.302 %	\$82		\$82		\$82
City Manager	65,752	0.183 %	\$50		\$50		\$50
Central Services	691,980	1.923 %	\$524		\$524	\$19	\$543
Finance	86,339	0.240 %	\$65		\$65	\$2	\$67
Human Resources	17,940	0.050 %	\$14		\$14		\$14
Information Technology	1,581,802	4.395 %	\$1,197		\$1,197	\$44	\$1,241
Geographic Information Systems	214,061	0.595 %	\$162		\$162	\$6	\$168
City Hall	73,802	0.205 %	\$56		\$56	\$2	\$58
Planning	34,477	0.096 %	\$26		\$26	\$1	\$27
Sheriff Administration	726,691	2.019 %	\$550		\$550	\$20	\$570
Sheriff Patrol	389,437	1.082 %	\$295		\$295	\$11	\$306
Sheriff General Services	49,935	0.139 %	\$38		\$38	\$1	\$39
Detention Facility	534,450	1.485 %	\$405		\$405	\$15	\$420
Dispatch	80,571	0.224 %	\$61		\$61	\$2	\$63
Trinet Grant	8,793	0.024 %	\$7		\$7		\$7
Fire Administration	65,937	0.183 %	\$50		\$50	\$2	\$52
Fire Operations	414,293	1.151 %	\$314		\$314	\$11	\$325
Fire Training	97,952	0.272 %	\$74		\$74	\$3	\$77
Juvenile Court	71,915	0.200 %	\$54		\$54	\$2	\$56
Juvenile Probation	159,557	0.443 %	\$121		\$121	\$4	\$125
Juvenile Detention	106,982	0.297 %	\$81		\$81	\$3	\$84
District/Justice Court	559,227	1.554 %	\$423		\$423	\$15	\$438
Alternative Sentencing	184,090	0.512 %	\$139		\$139	\$5	\$144
Parks Administration	21,781	0.061 %	\$16		\$16	\$1	\$17
Park Maintenance	445,688	1.238 %	\$337		\$337	\$12	\$349
Grants, Gifts, Donations	66,044	0.184 %	\$50		\$50	\$2	\$52
Swimming Pool	279,528	0.777 %	\$212		\$212	\$8	\$220
Community Center	123,440	0.343 %	\$93		\$93	\$3	\$96
Recreation	89,011	0.247 %	\$67		\$67	\$2	\$69
Sports	142,706	0.397 %	\$108		\$108	\$4	\$112
Library	335,583	0.932 %	\$254		\$254	\$9	\$263
Health Admin	158,051	0.439 %	\$120		\$120	\$4	\$124
208 Supplemental Indigent Fund	1,238,214	3.440 %	\$937		\$937	\$34	\$971
215 Senior Citizens Fund	202,538	0.563 %	\$153		\$153	\$6	\$159
225 Carson City Transit Fund	1,615,024	4.487 %	\$1,222		\$1,222	\$45	\$1,267

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	10,364	0.029 %	\$8		\$8		\$8
236 Administrative Assessment Fund	37,272	0.104 %	\$28		\$28	\$1	\$29
240 Traffic/Transportation Fund	2,210	0.006 %	\$2		\$2		\$2
250 Regional Transportation Fund	178,070	0.495 %	\$135		\$135	\$5	\$140
256 Street Maintenance Fund	1,999,550	5.556 %	\$1,513		\$1,513	\$55	\$1,568
280 Commissary Fund	218,087	0.606 %	\$165		\$165	\$6	\$171
505 Stormwater Drainage	94,737	0.263 %	\$72		\$72	\$3	\$75
510 Wastewater Fund	2,590,131	7.197 %	\$1,960		\$1,960	\$71	\$2,031
520 Water	4,192,152	11.648 %	\$3,173		\$3,173	\$116	\$3,289
525 Building Permits	1,226,182	3.407 %	\$928		\$928	\$34	\$962
530 Cemetery	35,666	0.099 %	\$27		\$27	\$1	\$28
560 Fleet Management	303,501	0.843 %	\$230		\$230	\$8	\$238
570 Group Medical Insurance	1,643,699	4.567 %	\$1,244		\$1,244	\$45	\$1,289
580 Workers Compensation Ins	1,183,632	3.289 %	\$896		\$896	\$33	\$929
590 Insurance Fund	1,504,488	4.180 %	\$1,139		\$1,139	\$41	\$1,180
602 Redevelopment	75,363	0.209 %	\$57		\$57	\$2	\$59
603 Redevelopment Revolving	116,899	0.325 %	\$88		\$88	\$3	\$91
Emergency Management	16,542	0.046 %	\$13		\$13		\$13
Public Works	126,465	0.351 %	\$96		\$96	\$3	\$99
254 Quality of Life Fund	405,595	1.127 %	\$307		\$307	\$11	\$318
Business License	6,127	0.017 %	\$5		\$5		\$5
Landfill Administration	1,156,986	3.215 %	\$876		\$876	\$32	\$908
Medical	47						
Environmental Health	21,530	0.060 %	\$16		\$16	\$1	\$17
Investigations	333,414	0.926 %	\$252		\$252	\$9	\$261
DC/JC Fees & Assessment	278,842	0.775 %	\$211		\$211	\$8	\$219
Northgate	27,640	0.077 %	\$21		\$21	\$1	\$22
210 Capital Projects Fund	1,418,865	3.942 %	\$1,074		\$1,074	\$39	\$1,113
287 911 Surcharge	578,977	1.609 %	\$438		\$438	\$16	\$454
Public Defender	1,895,524	5.267 %	\$1,435		\$1,435	\$52	\$1,487
Wildland Fire Management	100,989	0.281 %	\$76		\$76	\$3	\$79
Facilities Maintenance	331,026	0.920 %	\$251		\$251	\$9	\$260
Treasurer	84,099	0.234 %	\$64		\$64		\$64
Pulbic Guardian	12,528	0.035 %	\$9		\$9		\$9
Multi Purp Athletic Ctr	67,065	0.186 %	\$51		\$51	\$2	\$53
Youth Sports Assoc	73,805	0.205 %	\$56		\$56	\$2	\$58
Fire Prevention	40,482	0.112 %	\$31		\$31	\$1	\$32
Internal Auditor	108,504	0.301 %	\$82		\$82	\$3	\$85
Juvenile Court Fees/Assessments	15,464	0.043 %	\$12		\$12		\$12
DC Environmental Health	18,565	0.052 %	\$14		\$14	\$1	\$15
202 Cooperative Extension Fund	139,672	0.388 %	\$106		\$106	\$4	\$110

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>
235 Landscape Maintenance Fund	43,851	0.122 %	\$33		\$33	\$1	\$34
Animal Services	700,906	1.948 %	\$531		\$531	\$19	\$550
Welfare	299,666	0.833 %	\$227		\$227	\$8	\$235
Sexual Assault Response Team	2,202	0.006 %	\$2		\$2		\$2
501 Ambulance	549,387	1.526 %	\$416		\$416	\$15	\$431
Rifle Range	20,403	0.057 %	\$15		\$15	\$1	\$16
237 S Carson Neighbrhd Imprv Dist	84,500	0.235 %	\$64		\$64	\$7	\$71
Total	<u>35,990,011</u>	<u>100.000 %</u>	<u>\$27,241</u>		<u>\$27,241</u>	<u>\$976</u>	<u>\$28,217</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	5,352,399	34.459 %	\$37,541		\$37,541	\$1,345	\$38,886
254 Quality of Life Fund	398,388	2.565 %	\$2,794		\$2,794	\$100	\$2,894
256 Street Maintenance Fund	832,469	5.359 %	\$5,839		\$5,839	\$209	\$6,048
520 Water	893,392	5.752 %	\$6,266		\$6,266	\$224	\$6,490
505 Stormwater Drainage	1,116,270	7.187 %	\$7,829		\$7,829	\$280	\$8,109
590 Insurance Fund	37,500	0.241 %	\$263		\$263	\$9	\$272
225 Carson City Transit Fund	9,900	0.064 %	\$69		\$69	\$2	\$71
210 Capital Projects Fund	2,194,019	14.125 %	\$15,389		\$15,389	\$551	\$15,940
510 Wastewater Fund	806,432	5.192 %	\$5,656		\$5,656	\$203	\$5,859
Wildland Fire Management	20,500	0.132 %	\$144		\$144	\$5	\$149
Library	22,500	0.145 %	\$158		\$158	\$6	\$164
235 Landscape Maintenance Fund	45,000	0.290 %	\$316		\$316	\$11	\$327
603 Redevelopment Revolving	153,310	0.987 %	\$1,075		\$1,075	\$39	\$1,114
All Other	1,437,965	9.258 %	\$10,086		\$10,086	\$361	\$10,447
DC/JC Fees & Assessment	232,472	1.497 %	\$1,631		\$1,631	\$58	\$1,689
Park Maintenance	59,999	0.386 %	\$421		\$421	\$15	\$436
Juvenile Probation	23,762	0.153 %	\$167		\$167	\$6	\$173
Public Works	15,400	0.099 %	\$108		\$108	\$4	\$112
Landfill Administration	218,799	1.409 %	\$1,535		\$1,535	\$55	\$1,590
208 Supplemental Indigent Fund	48,000	0.309 %	\$337		\$337	\$12	\$349
287 911 Surcharge	34,800	0.224 %	\$244		\$244	\$9	\$253
602 Redevelopment	5,000	0.032 %	\$35		\$35	\$1	\$36
Detention Facility	5,575	0.036 %	\$39		\$39	\$1	\$40
Geographic Information Systems	245,000	1.577 %	\$1,718		\$1,718	\$62	\$1,780
Parks Administration	10,000	0.064 %	\$70		\$70	\$3	\$73
Rifle Range	4,850	0.031 %	\$34		\$34	\$1	\$35
236 Administrative Assessment Fund	21,925	0.141 %	\$154		\$154	\$6	\$160
275 Grant Fund	1,287,075	8.286 %	\$9,026		\$9,026	\$325	\$9,351
Total	15,532,701	100.000 %	\$108,944		\$108,944	\$3,903	\$112,847

(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	5	0.452 %	\$200		\$200		\$200
Clerk	8	0.724 %	\$319		\$319		\$319
Treasurer	11	0.995 %	\$439		\$439		\$439
Elections	5	0.452 %	\$200		\$200	\$8	\$208
Recorder	4	0.362 %	\$160		\$160		\$160
Assessor	10	0.905 %	\$399		\$399	\$15	\$414
District Attorney	34	3.077 %	\$1,357		\$1,357		\$1,357
City Manager	10	0.905 %	\$399		\$399		\$399
Finance	11	0.995 %	\$439		\$439	\$17	\$456
Human Resources	3	0.271 %	\$120		\$120	\$5	\$125
Information Technology	15	1.357 %	\$599		\$599	\$23	\$622
Planning	13	1.176 %	\$519		\$519	\$20	\$539
Sheriff Administration	9	0.814 %	\$359		\$359	\$14	\$373
Sheriff Patrol	50	4.525 %	\$1,995		\$1,995	\$76	\$2,071
Sheriff General Services	9	0.814 %	\$359		\$359	\$14	\$373
Detention Facility	48	4.344 %	\$1,915		\$1,915	\$73	\$1,988
Dispatch	24	2.172 %	\$958		\$958	\$37	\$995
Fire Administration	4	0.362 %	\$160		\$160	\$6	\$166
Fire Operations	44	3.982 %	\$1,756		\$1,756	\$67	\$1,823
Fire Prevention	9	0.814 %	\$359		\$359	\$14	\$373
Juvenile Court	5	0.452 %	\$200		\$200	\$8	\$208
Juvenile Probation	19	1.719 %	\$758		\$758	\$29	\$787
Juvenile Detention	21	1.900 %	\$838		\$838	\$32	\$870
District/Justice Court	41	3.710 %	\$1,636		\$1,636	\$63	\$1,699
Alternative Sentencing	24	2.172 %	\$958		\$958	\$37	\$995
Parks Administration	7	0.633 %	\$279		\$279	\$11	\$290
Park Maintenance	23	2.081 %	\$918		\$918	\$35	\$953
Swimming Pool	93	8.416 %	\$3,711		\$3,711	\$142	\$3,853
Community Center	13	1.176 %	\$519		\$519	\$20	\$539
Sports	34	3.077 %	\$1,357		\$1,357	\$52	\$1,409
Library	22	1.991 %	\$878		\$878	\$34	\$912
Health Admin	25	2.262 %	\$998		\$998	\$38	\$1,036
215 Senior Citizens Fund	3	0.271 %	\$120		\$120	\$5	\$125
256 Street Maintenance Fund	27	2.443 %	\$1,077		\$1,077	\$41	\$1,118
510 Wastewater Fund	27	2.443 %	\$1,077		\$1,077	\$41	\$1,118
525 Building Permits	3	0.271 %	\$120		\$120	\$5	\$125
560 Fleet Management	13	1.176 %	\$519		\$519	\$20	\$539
580 Workers Compensation Ins	1	0.090 %	\$40		\$40	\$2	\$42
Fire Training	2	0.181 %	\$80		\$80	\$3	\$83
Public Works	43	3.891 %	\$1,716		\$1,716	\$66	\$1,782
Landfill Administration	12	1.086 %	\$479		\$479	\$18	\$497

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	15	1.357 %	\$599		\$599	\$23	\$622
Facilities Maintenance	19	1.719 %	\$758		\$758	\$29	\$787
570 Group Medical Insurance	4	0.362 %	\$160		\$160	\$6	\$166
520 Water	25	2.262 %	\$998		\$998	\$38	\$1,036
760 Sub-Conservancy District	16	1.448 %	\$638		\$638	\$24	\$662
740 Tourism Authority	7	0.633 %	\$279		\$279	\$11	\$290
501 Ambulance	38	3.439 %	\$1,516		\$1,516	\$58	\$1,574
Pulbic Guardian	6	0.543 %	\$239		\$239	\$9	\$248
Chartered Admin	15	1.357 %	\$599		\$599	\$23	\$622
254 Quality of Life Fund	8	0.724 %	\$319		\$319	\$12	\$331
Recreation	56	5.068 %	\$2,235		\$2,235	\$86	\$2,321
280 Commissary Fund	3	0.271 %	\$120		\$120	\$5	\$125
Geographic Information Systems	1	0.090 %	\$40		\$40	\$2	\$42
Welfare	2	0.181 %	\$80		\$80	\$3	\$83
Environmental Health	6	0.543 %	\$239		\$239	\$9	\$248
DC Environmental Health	2	0.181 %	\$80		\$80	\$3	\$83
225 Carson City Transit Fund	1	0.090 %	\$40		\$40	\$2	\$42
250 Regional Transportation Fund	9	0.814 %	\$359		\$359	\$14	\$373
602 Redevelopment	3	0.271 %	\$120		\$120	\$5	\$125
Business License	1	0.090 %	\$40		\$40	\$2	\$42
Rifle Range	6	0.543 %	\$239		\$239	\$9	\$248
275 Grant Fund	50	4.525 %	\$1,995		\$1,995	\$76	\$2,071
505 Stormwater Drainage	1	0.090 %	\$40		\$40	\$2	\$42
Multi Purp Athletic Ctr	10	0.905 %	\$399		\$399	\$15	\$414
Sexual Assalt Response Team	7	0.633 %	\$279		\$279	\$11	\$290
Medical	1	0.090 %	\$40		\$40	\$2	\$42
208 Supplemental Indigent Fund	4	0.362 %	\$160		\$160	\$6	\$166
230 Library Gift Fund	3	0.271 %	\$120		\$120	\$5	\$125
236 Administrative Assessment Fund	1	0.090 %	\$40		\$40	\$2	\$42
530 Cemetery	1	0.109 %	\$36		\$36	(\$3)	\$33
Total	<u>1,105</u>	<u>100.000 %</u>	<u>\$44,095</u>		<u>\$44,095</u>	<u>\$1,580</u>	<u>\$45,675</u>

(A) Alloc basis: Number of FTE by Department/Fund

Source:

**Purchasing
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>	<u>Mail</u>
Board of Supervisors	\$208	\$8		\$200
Clerk	\$332	\$13		\$319
Recorder	\$190	\$30		\$160
Public Safety Complex	\$198	\$198		
Treasurer	\$503	\$64		\$439
District Attorney	\$1,439	\$82		\$1,357
City Manager	\$449	\$50		\$399
City Hall	\$58	\$58		
Finance	\$523	\$67		\$456
Human Resources	\$139	\$14		\$125
Information Technology	\$1,863	\$1,241		\$622
Internal Auditor	\$85	\$85		
Dispatch	\$1,058	\$63		\$995
Public Works	\$1,993	\$99	\$112	\$1,782
Geographic Information Systems	\$1,990	\$168	\$1,780	\$42
Facilities Maintenance	\$1,047	\$260		\$787
Elections	\$361	\$153		\$208
Pulbic Guardian	\$257	\$9		\$248
Assessor	\$453	\$39		\$414
Public Defender	\$1,487	\$1,487		
Central Services	\$543	\$543		
Northgate	\$22	\$22		
Planning	\$566	\$27		\$539
Business License	\$47	\$5		\$42
Chartered Admin	\$622			\$622
Sheriff Administration	\$943	\$570		\$373
Investigations	\$883	\$261		\$622
Sheriff Patrol	\$2,377	\$306		\$2,071
Sheriff General Services	\$412	\$39		\$373
Detention Facility	\$2,448	\$420	\$40	\$1,988
Trinet Grant	\$7	\$7		
Fire Administration	\$218	\$52		\$166
Fire Operations	\$2,148	\$325		\$1,823
Fire Prevention	\$405	\$32		\$373
Fire Training	\$160	\$77		\$83
Emergency Management	\$13	\$13		
Wildland Fire Management	\$228	\$79	\$149	
Juvenile Probation	\$1,085	\$125	\$173	\$787
Juvenile Detention	\$954	\$84		\$870
Alternative Sentencing	\$1,139	\$144		\$995
Landfill Administration	\$2,995	\$908	\$1,590	\$497

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	\$264	\$56		\$208
Juvenile Court Fees/Assessments	\$12	\$12		
District/Justice Court	\$2,137	\$438		\$1,699
DC/JC Fees & Assessment	\$1,908	\$219	\$1,689	
Parks Administration	\$380	\$17	\$73	\$290
Park Maintenance	\$1,738	\$349	\$436	\$953
Grants, Gifts, Donations	\$52	\$52		
Youth Sports Assoc	\$58	\$58		
Multi Purp Athletic Ctr	\$467	\$53		\$414
Swimming Pool	\$4,073	\$220		\$3,853
Community Center	\$635	\$96		\$539
Recreation	\$2,390	\$69		\$2,321
Rifle Range	\$299	\$16	\$35	\$248
Sports	\$1,521	\$112		\$1,409
Library	\$1,339	\$263	\$164	\$912
Sexual Assault Response Team	\$292	\$2		\$290
Welfare	\$318	\$235		\$83
Health Admin	\$1,160	\$124		\$1,036
Medical	\$42			\$42
Environmental Health	\$265	\$17		\$248
DC Environmental Health	\$98	\$15		\$83
Animal Services	\$550	\$550		
202 Cooperative Extension Fund	\$110	\$110		
208 Supplemental Indigent Fund	\$1,486	\$971	\$349	\$166
210 Capital Projects Fund	\$17,053	\$1,113	\$15,940	
215 Senior Citizens Fund	\$284	\$159		\$125
225 Carson City Transit Fund	\$1,380	\$1,267	\$71	\$42
230 Library Gift Fund	\$133	\$8		\$125
235 Landscape Maintenance Fund	\$361	\$34	\$327	
236 Administrative Assessment Fund	\$231	\$29	\$160	\$42
237 S Carson Neighbrhd Imprv Dist	\$71	\$71		
240 Traffic/Transportation Fund	\$2	\$2		
250 Regional Transportation Fund	\$39,399	\$140	\$38,886	\$373
254 Quality of Life Fund	\$3,543	\$318	\$2,894	\$331
256 Street Maintenance Fund	\$8,734	\$1,568	\$6,048	\$1,118
275 Grant Fund	\$11,422		\$9,351	\$2,071
280 Commissary Fund	\$296	\$171		\$125
287 911 Surcharge	\$707	\$454	\$253	
501 Ambulance	\$2,005	\$431		\$1,574
505 Stormwater Drainage	\$8,226	\$75	\$8,109	\$42
510 Wastewater Fund	\$9,008	\$2,031	\$5,859	\$1,118

**Purchasing
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>	<u>Mail</u>
520 Water	\$10,815	\$3,289	\$6,490	\$1,036
525 Building Permits	\$1,087	\$962		\$125
530 Cemetery	\$61	\$28		\$33
560 Fleet Management	\$777	\$238		\$539
570 Group Medical Insurance	\$1,455	\$1,289		\$166
580 Workers Compensation Ins	\$971	\$929		\$42
590 Insurance Fund	\$1,452	\$1,180	\$272	
602 Redevelopment	\$220	\$59	\$36	\$125
603 Redevelopment Revolving	\$1,205	\$91	\$1,114	
740 Tourism Authority	\$290			\$290
760 Sub-Conservancy District	\$662			\$662
All Other	\$10,447		\$10,447	
Total	\$186,739	\$28,217	\$112,847	\$45,675

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>
	\$73,802			\$73,802
Allocated additions:				
1010100 - Board of Supervisors	\$152	\$229	\$381	
1010600 - City Manager	\$727	\$76	\$803	
1010620 - Purchasing	\$56	\$2	\$58	
1010701 - Finance		\$761	\$761	
1010800 - Internal Auditor		\$78	\$78	
Total allocated additions:	<u>\$935</u>	<u>\$1,146</u>	<u>\$2,081</u>	<u>\$2,081</u>
Total to be allocated	<u>\$74,737</u>	<u>\$1,146</u>		<u>\$75,883</u>

City Hall
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Utilities</u>	<u>Common Costs</u>
<u>Other Expense and Cost</u>				
SALARIES & WAGES				
FRINGE BENEFITS				
<u>Other Expense and Cost</u>				
OFFICE SUPPLIES	\$33,076			\$33,076
POWER	\$28,834		\$28,834	
HEATING	\$11,892		\$11,892	
Departmental Expenditures	\$73,802		\$40,726	\$33,076
Additions: 1st				
Other	\$935	\$935		
Functional Cost	\$74,737	\$935	\$40,726	\$33,076
Reallocate Admin		(\$935)	\$516	\$419
Allocable Costs	\$74,737		\$41,242	\$33,495
1st Allocation	\$74,737		\$41,242	\$33,495
Additions: 2nd				
Other	\$1,146	\$1,146		
Functional Cost	\$1,146	\$1,146		
Reallocate Admin		(\$1,146)	\$632	\$514
Allocable Costs	\$1,146		\$632	\$514
2nd Allocation	\$1,146		\$632	\$514
Total allocated	\$75,883		\$41,874	\$34,009

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 %	\$1,971		\$1,971		\$1,971
Treasurer	1,882	12.831 %	\$5,292		\$5,292		\$5,292
Assessor	1,412	9.626 %	\$3,970		\$3,970	\$101	\$4,071
City Manager	3,279	22.355 %	\$9,220		\$9,220		\$9,220
Finance	1,548	10.554 %	\$4,353		\$4,353	\$111	\$4,464
Human Resources	3,052	20.807 %	\$8,581		\$8,581	\$219	\$8,800
Information Technology	2,027	13.819 %	\$5,699		\$5,699	\$145	\$5,844
570 Group Medical Insurance	164	1.118 %	\$461		\$461	\$12	\$473
580 Workers Compensation Ins	461	3.143 %	\$1,296		\$1,296	\$33	\$1,329
Pulbic Guardian	142	0.968 %	\$399		\$399	\$11	\$410
Total	<u>14,668</u>	<u>100.000 %</u>	<u>\$41,242</u>		<u>\$41,242</u>	<u>\$632</u>	<u>\$41,874</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	5	6.944 %	\$2,326		\$2,326		\$2,326
Treasurer	11	15.278 %	\$5,117		\$5,117		\$5,117
Assessor	10	13.889 %	\$4,652		\$4,652	\$112	\$4,764
City Manager	10	13.889 %	\$4,652		\$4,652		\$4,652
Finance	11	15.278 %	\$5,117		\$5,117	\$123	\$5,240
Human Resources	3	4.167 %	\$1,396		\$1,396	\$34	\$1,430
Information Technology	15	20.833 %	\$6,978		\$6,978	\$168	\$7,146
580 Workers Compensation Ins	1	1.389 %	\$465		\$465	\$11	\$476
Pulbic Guardian	6	8.333 %	\$2,792		\$2,792	\$66	\$2,858
Total	<u>72</u>	<u>100.000 %</u>	<u>\$33,495</u>		<u>\$33,495</u>	<u>\$514</u>	<u>\$34,009</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	\$4,297	\$1,971	\$2,326
Treasurer	\$10,409	\$5,292	\$5,117
City Manager	\$13,872	\$9,220	\$4,652
Finance	\$9,704	\$4,464	\$5,240
Human Resources	\$10,230	\$8,800	\$1,430
Information Technology	\$12,990	\$5,844	\$7,146
Pulbic Guardian	\$3,268	\$410	\$2,858
Assessor	\$8,835	\$4,071	\$4,764
570 Group Medical Insurance	\$473	\$473	
580 Workers Compensation Ins	\$1,805	\$1,329	\$476
Total	<u>\$75,883</u>	<u>\$41,874</u>	<u>\$34,009</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:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$839,401			\$839,401
Allocated additions:				
1 - Building Charge	\$5,782		\$5,782	
2 - Equipment Charge	\$741		\$741	
1010100 - Board of Supervisors	\$1,725	\$2,608	\$4,333	
1010500 - District Attorney	\$38,592	\$2,712	\$41,304	
1010600 - City Manager	\$8,267	\$870	\$9,137	
1010620 - Purchasing	\$504	\$19	\$523	
1010630 - City Hall	\$9,470	\$234	\$9,704	
1010705 - Human Resources		\$5,050	\$5,050	
1010710 - Information Technology		\$29,314	\$29,314	
1010800 - Internal Auditor		\$881	\$881	
1013034 - Facilities Maintenance		\$10,140	\$10,140	
Total allocated additions:	<u>\$65,081</u>	<u>\$51,828</u>	<u>\$116,909</u>	<u>\$116,909</u>
Departmental cost adjustments:				
SALARIES - DIRECT BILL	\$158,768			
Total departmental cost adjustments:	<u>\$158,768</u>			<u>\$158,768</u>
Total to be allocated	<u><u>\$1,063,250</u></u>	<u><u>\$51,828</u></u>		<u><u>\$1,115,078</u></u>

Carson City, Nevada - Full Cost Allocation

Finance
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Payroll</u>	<u>Budget</u>	<u>Accounts Payable</u>	<u>Accounting</u>	<u>Debt Management</u>	<u>Contracts</u>	<u>Workers Compensation</u>	<u>General Liability</u>
<u>Wages & Benefits</u>										
SALARIES & WAGES	\$541,885	\$59,445	\$58,849	\$108,756	\$87,243	\$108,756	\$19,996	\$5,527	\$26,986	\$26,986
FRINGE BENEFITS	\$211,178	\$23,166	\$22,934	\$42,383	\$34,000	\$42,383	\$7,792	\$2,154	\$10,517	\$10,517
<u>Other Expense and Cost</u>										
SERVICES & SUPPLIES	\$29,089	\$3,435	\$3,406	\$6,298	\$5,050	\$6,298	\$1,158	\$320	\$1,562	\$1,562
AUDITING FEES	\$44,249									
PROFESSIONAL SERVICE	\$13,000			\$8,500			\$4,500			
Departmental Expenditures	\$839,401	\$86,046	\$85,189	\$165,937	\$126,293	\$157,437	\$33,446	\$8,001	\$39,065	\$39,065
<u>Cost Adjustments</u>										
SALARIES - DIRECT BILL	\$158,768	\$18,751	\$18,592	\$34,373	\$27,562	\$34,373	\$6,319	\$1,746	\$8,526	\$8,526
Additions: 1st										
Other	\$65,081	\$65,081								
Functional Cost	\$1,063,250	\$169,878	\$103,781	\$200,310	\$153,855	\$191,810	\$39,765	\$9,747	\$47,591	\$47,591
Reallocate Admin		(\$169,878)	\$19,734	\$38,090	\$29,256	\$36,473	\$7,561	\$1,853	\$9,050	\$9,050
Allocable Costs	\$1,063,250		\$123,515	\$238,400	\$183,111	\$228,283	\$47,326	\$11,600	\$56,641	\$56,641
Unallocated	(\$65,070)									
1st Allocation	\$998,180		\$123,515	\$238,400	\$183,111	\$228,283	\$47,326	\$11,600	\$56,641	\$56,641
Additions: 2nd										
Other	\$51,828	\$51,828								
Functional Cost	\$51,828	\$51,828								
Reallocate Admin		(\$51,828)	\$6,021	\$11,621	\$8,926	\$11,128	\$2,307	\$565	\$2,761	\$2,761
Allocable Costs	\$51,828		\$6,021	\$11,621	\$8,926	\$11,128	\$2,307	\$565	\$2,761	\$2,761
Unallocated	(\$3,171)									
2nd Allocation	\$48,657		\$6,021	\$11,621	\$8,926	\$11,128	\$2,307	\$565	\$2,761	\$2,761
Total allocated	\$1,046,837		\$129,536	\$250,021	\$192,037	\$239,411	\$49,633	\$12,165	\$59,402	\$59,402

Finance
Schedule of costs to be
allocated by function

	<u>Audit Fees</u>	<u>CDBG/CSSG Grants</u>
<u>Wages & Benefits</u>		
SALARIES & WAGES		\$39,341
FRINGE BENEFITS		\$15,332
<u>Other Expense and Cost</u>		
SERVICES & SUPPLIES		
AUDITING FEES	\$44,249	
PROFESSIONAL SERVICE		
Departmental Expenditures	<u>\$44,249</u>	<u>\$54,673</u>
<u>Cost Adjustments</u>		
SALARIES - DIRECT BILL		
Additions: 1st		
Other		
Functional Cost	<u>\$44,249</u>	<u>\$54,673</u>
Reallocate Admin	\$8,414	\$10,397
Allocable Costs	<u>\$52,663</u>	<u>\$65,070</u>
Unallocated		(\$65,070)
1st Allocation	<u>\$52,663</u>	
Additions: 2nd		
Other		
Functional Cost		
Reallocate Admin	\$2,567	\$3,171
Allocable Costs	<u>\$2,567</u>	<u>\$3,171</u>
Unallocated		(\$3,171)
2nd Allocation	<u>\$2,567</u>	
Total allocated	<u>\$55,230</u>	

**Finance
Detail allocation of
Payroll**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	5	0.446 %	\$551		\$551		\$551
Clerk	8	0.714 %	\$881		\$881		\$881
Treasurer	11	0.981 %	\$1,212		\$1,212		\$1,212
Elections	5	0.446 %	\$551		\$551	\$29	\$580
Recorder	4	0.357 %	\$441		\$441		\$441
Assessor	10	0.892 %	\$1,102		\$1,102	\$57	\$1,159
District Attorney	34	3.033 %	\$3,746		\$3,746		\$3,746
City Manager	10	0.892 %	\$1,102		\$1,102		\$1,102
Human Resources	3	0.268 %	\$331		\$331	\$17	\$348
Information Technology	15	1.338 %	\$1,653		\$1,653	\$86	\$1,739
Purchasing	1	0.089 %	\$110		\$110		\$110
Planning	13	1.160 %	\$1,432		\$1,432	\$75	\$1,507
Sheriff Administration	9	0.803 %	\$992		\$992	\$52	\$1,044
Sheriff Patrol	50	4.460 %	\$5,509		\$5,509	\$287	\$5,796
Sheriff General Services	9	0.803 %	\$992		\$992	\$52	\$1,044
Detention Facility	48	4.282 %	\$5,289		\$5,289	\$276	\$5,565
Dispatch	24	2.141 %	\$2,644		\$2,644	\$138	\$2,782
Fire Administration	4	0.357 %	\$441		\$441	\$23	\$464
Fire Operations	44	3.925 %	\$4,848		\$4,848	\$253	\$5,101
Fire Prevention	9	0.803 %	\$992		\$992	\$52	\$1,044
Fire Training	2	0.178 %	\$220		\$220	\$11	\$231
Juvenile Court	5	0.446 %	\$551		\$551	\$29	\$580
Juvenile Probation	19	1.695 %	\$2,093		\$2,093	\$109	\$2,202
Juvenile Detention	21	1.873 %	\$2,314		\$2,314	\$121	\$2,435
District/Justice Court	41	3.657 %	\$4,517		\$4,517	\$236	\$4,753
Alternative Sentencing	24	2.141 %	\$2,644		\$2,644	\$138	\$2,782
Parks Administration	7	0.624 %	\$771		\$771	\$40	\$811
Park Maintenance	23	2.052 %	\$2,534		\$2,534	\$132	\$2,666
Swimming Pool	93	8.296 %	\$10,247		\$10,247	\$534	\$10,781
Community Center	13	1.160 %	\$1,432		\$1,432	\$75	\$1,507
Recreation	56	4.996 %	\$6,170		\$6,170	\$322	\$6,492
Sports	34	3.033 %	\$3,746		\$3,746	\$195	\$3,941
Library	22	1.963 %	\$2,424		\$2,424	\$126	\$2,550
Health Admin	25	2.230 %	\$2,755		\$2,755	\$144	\$2,899
215 Senior Citizens Fund	3	0.268 %	\$331		\$331	\$17	\$348
256 Street Maintenance Fund	27	2.409 %	\$2,975		\$2,975	\$155	\$3,130
510 Wastewater Fund	27	2.409 %	\$2,975	(\$2,072)	\$903	\$155	\$1,058
525 Building Permits	3	0.268 %	\$331		\$331	\$17	\$348
530 Cemetery	1	0.089 %	\$110		\$110	\$6	\$116
560 Fleet Management	13	1.160 %	\$1,432		\$1,432	\$75	\$1,507
580 Workers Compensation Ins	1	0.089 %	\$110		\$110	\$6	\$116

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	43	3.836 %	\$4,738		\$4,738	\$247	\$4,985
Landfill Administration	12	1.070 %	\$1,322		\$1,322	\$69	\$1,391
Investigations	15	1.338 %	\$1,653		\$1,653	\$86	\$1,739
Facilities Maintenance	19	1.695 %	\$2,093		\$2,093	\$109	\$2,202
570 Group Medical Insurance	4	0.357 %	\$441	(\$1,554)	(\$1,113)	\$23	(\$1,090)
520 Water	25	2.230 %	\$2,755	(\$2,072)	\$683	\$144	\$827
760 Sub-Conservancy District	16	1.427 %	\$1,763		\$1,763	\$92	\$1,855
740 Tourism Authority	7	0.624 %	\$771		\$771	\$40	\$811
501 Ambulance	38	3.390 %	\$4,187		\$4,187	\$218	\$4,405
Pulbic Guardian	6	0.535 %	\$661		\$661	\$34	\$695
Chartered Admin	15	1.338 %	\$1,653		\$1,653	\$86	\$1,739
254 Quality of Life Fund	8	0.714 %	\$881		\$881	\$46	\$927
Multi Purp Athletic Ctr	10	0.892 %	\$1,102		\$1,102	\$57	\$1,159
280 Commissary Fund	3	0.268 %	\$331		\$331	\$17	\$348
Geographic Information Systems	1	0.089 %	\$110		\$110	\$6	\$116
Sexual Assalt Response Team	7	0.624 %	\$771		\$771	\$40	\$811
Welfare	2	0.178 %	\$220		\$220	\$11	\$231
Environmental Health	6	0.535 %	\$661		\$661	\$34	\$695
DC Environmental Health	2	0.178 %	\$220		\$220	\$11	\$231
208 Supplemental Indigent Fund	4	0.357 %	\$441		\$441	\$23	\$464
225 Carson City Transit Fund	1	0.089 %	\$110		\$110	\$6	\$116
250 Regional Transportation Fund	9	0.803 %	\$992		\$992	\$52	\$1,044
602 Redevelopment	3	0.268 %	\$331		\$331	\$17	\$348
Rifle Range	6	0.535 %	\$661		\$661	\$34	\$695
230 Library Gift Fund	3	0.268 %	\$331		\$331	\$17	\$348
236 Administrative Assessment Fund	1	0.089 %	\$110		\$110	\$6	\$116
275 Grant Fund	76	6.780 %	\$8,374		\$8,374	\$437	\$8,811
505 Stormwater Drainage	1	0.089 %	\$110	(\$1,036)	(\$926)	\$6	(\$920)
Business License	1	0.089 %	\$110		\$110	\$6	\$116
Medical	1	0.089 %	\$111		\$111	\$7	\$118
Subtotal	1,121	100.000 %	\$123,515	(\$6,734)	\$116,781	\$6,021	\$122,802
Direct Billed				\$6,734	\$6,734		\$6,734
Total	1,121	100.000 %	\$123,515	\$0	\$123,515	\$6,021	\$129,536

(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	229,298	0.204 %	\$487		\$487		\$487
Clerk	431,865	0.385 %	\$917		\$917		\$917
Recorder	444,716	0.396 %	\$944		\$944		\$944
Public Safety Complex	262,165	0.234 %	\$557		\$557		\$557
Elections	447,527	0.399 %	\$950		\$950	\$49	\$999
Treasurer	728,978	0.649 %	\$1,548		\$1,548		\$1,548
Assessor	907,065	0.808 %	\$1,926		\$1,926	\$100	\$2,026
District Attorney	3,281,544	2.923 %	\$6,969		\$6,969		\$6,969
City Manager	939,326	0.837 %	\$1,995		\$1,995		\$1,995
Public Defender	1,895,524	1.689 %	\$4,025		\$4,025	\$208	\$4,233
Central Services	691,980	0.616 %	\$1,470		\$1,470	\$76	\$1,546
Human Resources	339,984	0.303 %	\$722		\$722	\$37	\$759
Information Technology	2,976,824	2.652 %	\$6,322		\$6,322	\$327	\$6,649
Geographic Information Systems	294,659	0.262 %	\$626		\$626	\$32	\$658
Purchasing	152,192	0.136 %	\$323		\$323		\$323
City Hall	73,802	0.066 %	\$157		\$157		\$157
Internal Auditor	108,504	0.097 %	\$230		\$230	\$12	\$242
Planning	686,536	0.612 %	\$1,458		\$1,458	\$75	\$1,533
Business License	93,003	0.083 %	\$198		\$198	\$10	\$208
Sheriff Administration	1,325,825	1.181 %	\$2,816		\$2,816	\$146	\$2,962
Sheriff Patrol	7,000,890	6.236 %	\$14,867		\$14,867	\$770	\$15,637
Sheriff General Services	549,168	0.489 %	\$1,166		\$1,166	\$60	\$1,226
Detention Facility	5,797,265	5.164 %	\$12,311		\$12,311	\$637	\$12,948
Dispatch	1,859,696	1.657 %	\$3,949		\$3,949	\$204	\$4,153
Trinet Grant	118,319	0.105 %	\$251		\$251	\$13	\$264
Fire Administration	333,631	0.297 %	\$709		\$709	\$37	\$746
Fire Operations	8,657,403	7.712 %	\$18,385		\$18,385	\$952	\$19,337
Fire Prevention	541,687	0.483 %	\$1,150		\$1,150	\$60	\$1,210
Fire Training	337,292	0.300 %	\$716		\$716	\$37	\$753
Emergency Management	249,032	0.222 %	\$529		\$529	\$27	\$556
Public Works	2,669,731	2.378 %	\$5,670		\$5,670	\$293	\$5,963
Juvenile Court	721,324	0.643 %	\$1,532		\$1,532	\$79	\$1,611
Juvenile Probation	1,996,495	1.778 %	\$4,240		\$4,240	\$219	\$4,459
Juvenile Detention	1,741,241	1.551 %	\$3,698		\$3,698	\$191	\$3,889
District/Justice Court	4,279,205	3.812 %	\$9,088		\$9,088	\$470	\$9,558
Alternative Sentencing	1,437,339	1.280 %	\$3,052		\$3,052	\$158	\$3,210
Parks Administration	520,726	0.464 %	\$1,106		\$1,106	\$57	\$1,163
Park Maintenance	1,611,167	1.435 %	\$3,422		\$3,422	\$177	\$3,599
Grants, Gifts, Donations	66,044	0.059 %	\$140		\$140	\$7	\$147
Swimming Pool	771,191	0.687 %	\$1,638		\$1,638	\$85	\$1,723
Community Center	334,787	0.298 %	\$711		\$711	\$37	\$748

Carson City, Nevada - Full Cost Allocation

**Finance
Detail allocation of
Budget**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Recreation	444,333	0.396 %	\$944		\$944	\$49	\$993
Sports	386,597	0.344 %	\$821		\$821	\$42	\$863
Library	1,383,803	1.233 %	\$2,939		\$2,939	\$152	\$3,091
Health Admin	598,204	0.533 %	\$1,270		\$1,270	\$66	\$1,336
Landfill Administration	2,294,292	2.044 %	\$4,872		\$4,872	\$252	\$5,124
Animal Services	700,906	0.624 %	\$1,488		\$1,488	\$77	\$1,565
202 Cooperative Extension Fund	139,672	0.124 %	\$297		\$297	\$15	\$312
208 Supplemental Indigent Fund	1,579,857	1.407 %	\$3,355		\$3,355	\$174	\$3,529
215 Senior Citizens Fund	653,594	0.582 %	\$1,388		\$1,388	\$72	\$1,460
225 Carson City Transit Fund	1,700,431	1.515 %	\$3,611		\$3,611	\$187	\$3,798
230 Library Gift Fund	10,848	0.010 %	\$23		\$23	\$1	\$24
236 Administrative Assessment Fund	53,305	0.047 %	\$113		\$113	\$6	\$119
240 Traffic/Transportation Fund	11,532	0.010 %	\$24		\$24	\$1	\$25
250 Regional Transportation Fund	539,371	0.480 %	\$1,145		\$1,145	\$59	\$1,204
254 Quality of Life Fund	1,036,046	0.923 %	\$2,200		\$2,200	\$114	\$2,314
256 Street Maintenance Fund	4,334,649	3.861 %	\$9,205		\$9,205	\$476	\$9,681
275 Grant Fund	4,362,319	3.886 %	\$9,264		\$9,264	\$480	\$9,744
280 Commissary Fund	311,667	0.278 %	\$662		\$662	\$34	\$696
505 Stormwater Drainage	354,681	0.316 %	\$753	(\$3,625)	(\$2,872)	\$39	(\$2,833)
510 Wastewater Fund	4,540,961	4.045 %	\$9,643	(\$7,251)	\$2,392	\$499	\$2,891
520 Water	6,903,639	6.150 %	\$14,661	(\$7,251)	\$7,410	\$759	\$8,169
525 Building Permits	1,486,720	1.324 %	\$3,157		\$3,157	\$163	\$3,320
530 Cemetery	44,603	0.040 %	\$95		\$95	\$5	\$100
560 Fleet Management	1,295,059	1.154 %	\$2,750		\$2,750	\$142	\$2,892
570 Group Medical Insurance	1,915,484	1.706 %	\$4,068	(\$5,438)	(\$1,370)	\$211	(\$1,159)
580 Workers Compensation Ins	1,360,288	1.212 %	\$2,889		\$2,889	\$150	\$3,039
590 Insurance Fund	1,679,745	1.496 %	\$3,567		\$3,567	\$185	\$3,752
602 Redevelopment	250,280	0.223 %	\$532		\$532	\$28	\$560
603 Redevelopment Revolving	116,899	0.104 %	\$248		\$248	\$13	\$261
Medical	100,890	0.090 %	\$214		\$214	\$11	\$225
Environmental Health	367,423	0.327 %	\$780		\$780	\$40	\$820
Investigations	3,140,643	2.798 %	\$6,670		\$6,670	\$345	\$7,015
DC/JC Fees & Assessment	278,842	0.248 %	\$592		\$592	\$31	\$623
Northgate	27,640	0.025 %	\$59		\$59	\$3	\$62
210 Capital Projects Fund	1,418,865	1.264 %	\$3,013		\$3,013	\$156	\$3,169
287 911 Surcharge	578,977	0.516 %	\$1,230		\$1,230	\$64	\$1,294
Wildland Fire Management	191,472	0.171 %	\$407		\$407	\$21	\$428
Facilities Maintenance	1,631,696	1.454 %	\$3,465		\$3,465	\$179	\$3,644
Pulbic Guardian	299,824	0.267 %	\$637		\$637	\$33	\$670
Chartered Admin	1,034,283	0.921 %	\$2,196		\$2,196	\$114	\$2,310
Multi Purp Athletic Ctr	143,594	0.128 %	\$305		\$305	\$16	\$321

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	73,805	0.066 %	\$157		\$157	\$8	\$165
Juvenile Court Fees/Assessments	15,464	0.014 %	\$33		\$33	\$2	\$35
DC Environmental Health	241,876	0.215 %	\$514		\$514	\$27	\$541
235 Landscape Maintenance Fund	43,851	0.039 %	\$93		\$93	\$5	\$98
Sexual Assault Response Team	11,335	0.010 %	\$24		\$24	\$1	\$25
Welfare	526,550	0.469 %	\$1,118		\$1,118	\$58	\$1,176
501 Ambulance	3,523,765	3.139 %	\$7,483		\$7,483	\$387	\$7,870
Rifle Range	129,741	0.116 %	\$276		\$276	\$14	\$290
237 S Carson Neighbrhd Imprv Dist	84,500	0.074 %	\$180		\$180	\$13	\$193
Subtotal	<u>112,259,771</u>	<u>100.000 %</u>	<u>\$238,400</u>	<u>(\$23,565)</u>	<u>\$214,835</u>	<u>\$11,621</u>	<u>\$226,456</u>
Direct Billed				<u>\$23,565</u>	<u>\$23,565</u>		<u>\$23,565</u>
Total	<u>112,259,771</u>	<u>100.000 %</u>	<u>\$238,400</u>	<u>\$0</u>	<u>\$238,400</u>	<u>\$11,621</u>	<u>\$250,021</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	10,554	0.029 %	\$54		\$54		\$54
Clerk	17,565	0.049 %	\$90		\$90		\$90
Recorder	39,046	0.109 %	\$199		\$199		\$199
Public Safety Complex	262,165	0.730 %	\$1,336		\$1,336		\$1,336
Elections	196,032	0.546 %	\$999		\$999	\$50	\$1,049
Assessor	50,525	0.141 %	\$258		\$258	\$13	\$271
District Attorney	108,862	0.303 %	\$555		\$555		\$555
City Manager	65,752	0.183 %	\$335		\$335		\$335
Central Services	691,980	1.926 %	\$3,527		\$3,527	\$175	\$3,702
Human Resources	17,940	0.050 %	\$91		\$91	\$5	\$96
Information Technology	1,581,802	4.403 %	\$8,063		\$8,063	\$401	\$8,464
Geographic Information Systems	214,061	0.596 %	\$1,091		\$1,091	\$54	\$1,145
Purchasing	18,741	0.052 %	\$96		\$96		\$96
City Hall	73,802	0.205 %	\$376		\$376		\$376
Planning	34,477	0.096 %	\$176		\$176	\$9	\$185
Sheriff Administration	726,691	2.023 %	\$3,704		\$3,704	\$184	\$3,888
Sheriff Patrol	389,437	1.084 %	\$1,985		\$1,985	\$99	\$2,084
Sheriff General Services	49,935	0.139 %	\$255		\$255	\$13	\$268
Detention Facility	534,450	1.488 %	\$2,724		\$2,724	\$135	\$2,859
Dispatch	80,571	0.224 %	\$411		\$411	\$20	\$431
Trinet Grant	8,793	0.024 %	\$45		\$45	\$2	\$47
Fire Administration	65,937	0.184 %	\$336		\$336	\$17	\$353
Fire Operations	414,293	1.153 %	\$2,112		\$2,112	\$105	\$2,217
Fire Training	97,952	0.273 %	\$499		\$499	\$25	\$524
Juvenile Court	71,915	0.200 %	\$367		\$367	\$18	\$385
Juvenile Probation	159,557	0.444 %	\$813		\$813	\$40	\$853
Juvenile Detention	106,982	0.298 %	\$545		\$545	\$27	\$572
District/Justice Court	559,227	1.557 %	\$2,851		\$2,851	\$142	\$2,993
Alternative Sentencing	184,090	0.512 %	\$938		\$938	\$47	\$985
Parks Administration	21,781	0.061 %	\$111		\$111	\$6	\$117
Park Maintenance	445,688	1.241 %	\$2,272		\$2,272	\$113	\$2,385
Grants, Gifts, Donations	66,044	0.184 %	\$337		\$337	\$17	\$354
Swimming Pool	279,528	0.778 %	\$1,425		\$1,425	\$71	\$1,496
Community Center	123,440	0.344 %	\$629		\$629	\$31	\$660
Recreation	89,011	0.248 %	\$454		\$454	\$23	\$477
Sports	142,706	0.397 %	\$727		\$727	\$36	\$763
Library	335,583	0.934 %	\$1,711		\$1,711	\$85	\$1,796
Health Admin	158,051	0.440 %	\$806		\$806	\$40	\$846
208 Supplemental Indigent Fund	1,238,214	3.447 %	\$6,312		\$6,312	\$314	\$6,626
215 Senior Citizens Fund	202,538	0.564 %	\$1,032		\$1,032	\$51	\$1,083
225 Carson City Transit Fund	1,615,024	4.496 %	\$8,232		\$8,232	\$409	\$8,641

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>
230 Library Gift Fund	10,364	0.029 %	\$53		\$53	\$3	\$56
236 Administrative Assessment Fund	37,272	0.104 %	\$190		\$190	\$9	\$199
240 Traffic/Transportation Fund	2,210	0.006 %	\$11		\$11	\$1	\$12
250 Regional Transportation Fund	178,070	0.496 %	\$908		\$908	\$45	\$953
256 Street Maintenance Fund	1,999,550	5.566 %	\$10,193		\$10,193	\$506	\$10,699
280 Commissary Fund	218,087	0.607 %	\$1,112		\$1,112	\$55	\$1,167
505 Stormwater Drainage	94,737	0.264 %	\$483		\$483	\$24	\$507
510 Wastewater Fund	2,590,131	7.210 %	\$13,203		\$13,203	\$656	\$13,859
520 Water	4,192,152	11.670 %	\$21,369		\$21,369	\$1,062	\$22,431
525 Building Permits	1,226,182	3.413 %	\$6,250		\$6,250	\$311	\$6,561
530 Cemetery	35,666	0.099 %	\$182		\$182	\$9	\$191
560 Fleet Management	303,501	0.845 %	\$1,547		\$1,547	\$77	\$1,624
570 Group Medical Insurance	1,643,699	4.576 %	\$8,379		\$8,379	\$416	\$8,795
580 Workers Compensation Ins	1,183,632	3.295 %	\$6,033		\$6,033	\$300	\$6,333
590 Insurance Fund	1,504,488	4.188 %	\$7,669		\$7,669	\$381	\$8,050
602 Redevelopment	75,363	0.210 %	\$384		\$384	\$19	\$403
603 Redevelopment Revolving	116,899	0.325 %	\$596		\$596	\$30	\$626
Emergency Management	16,542	0.046 %	\$84		\$84	\$4	\$88
Public Works	126,465	0.352 %	\$645		\$645	\$32	\$677
254 Quality of Life Fund	405,595	1.129 %	\$2,067		\$2,067	\$103	\$2,170
Business License	6,127	0.017 %	\$31		\$31	\$2	\$33
Landfill Administration	1,156,986	3.221 %	\$5,898		\$5,898	\$293	\$6,191
Medical	47						
Environmental Health	21,530	0.060 %	\$110		\$110	\$5	\$115
Investigations	333,414	0.928 %	\$1,700		\$1,700	\$84	\$1,784
DC/JC Fees & Assessment	278,842	0.776 %	\$1,421		\$1,421	\$71	\$1,492
Northgate	27,640	0.077 %	\$141		\$141	\$7	\$148
210 Capital Projects Fund	1,418,865	3.950 %	\$7,233		\$7,233	\$359	\$7,592
287 911 Surcharge	578,977	1.612 %	\$2,951		\$2,951	\$147	\$3,098
Public Defender	1,895,524	5.277 %	\$9,662		\$9,662	\$480	\$10,142
Wildland Fire Management	100,989	0.281 %	\$515		\$515	\$26	\$541
Facilities Maintenance	331,026	0.922 %	\$1,687		\$1,687	\$84	\$1,771
Treasurer	84,099	0.234 %	\$429		\$429		\$429
Pulbic Guardian	12,528	0.035 %	\$64		\$64	\$3	\$67
Multi Purp Athletic Ctr	67,065	0.187 %	\$342		\$342	\$17	\$359
Youth Sports Assoc	73,805	0.205 %	\$376		\$376	\$19	\$395
Fire Prevention	40,482	0.113 %	\$206		\$206	\$10	\$216
Internal Auditor	108,504	0.302 %	\$553		\$553	\$27	\$580
Juvenile Court Fees/Assessments	15,464	0.043 %	\$79		\$79	\$4	\$83
DC Environmental Health	18,565	0.052 %	\$95		\$95	\$5	\$100
202 Cooperative Extension Fund	139,672	0.389 %	\$712		\$712	\$35	\$747

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>
235 Landscape Maintenance Fund	43,851	0.122 %	\$224		\$224	\$11	\$235
Animal Services	700,906	1.951 %	\$3,573		\$3,573	\$178	\$3,751
Welfare	299,666	0.834 %	\$1,528		\$1,528	\$76	\$1,604
Sexual Assault Response Team	2,202	0.006 %	\$11		\$11	\$1	\$12
501 Ambulance	549,387	1.529 %	\$2,800		\$2,800	\$139	\$2,939
Rifle Range	20,403	0.057 %	\$104		\$104	\$5	\$109
237 S Carson Neighbrhd Imprv Dist	84,500	0.235 %	\$429		\$429	\$18	\$447
Total	<u>35,922,413</u>	<u>100.000 %</u>	<u>\$183,111</u>		<u>\$183,111</u>	<u>\$8,926</u>	<u>\$192,037</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	229,298	0.204 %	\$466		\$466		\$466
Clerk	431,865	0.385 %	\$878		\$878		\$878
Recorder	444,716	0.396 %	\$904		\$904		\$904
Public Safety Complex	262,165	0.234 %	\$533		\$533		\$533
Elections	447,527	0.399 %	\$910		\$910	\$47	\$957
Treasurer	728,978	0.649 %	\$1,482		\$1,482		\$1,482
Assessor	907,065	0.808 %	\$1,845		\$1,845	\$95	\$1,940
District Attorney	3,281,544	2.923 %	\$6,673		\$6,673		\$6,673
City Manager	939,326	0.837 %	\$1,910		\$1,910		\$1,910
Public Defender	1,895,524	1.689 %	\$3,855		\$3,855	\$200	\$4,055
Central Services	691,980	0.616 %	\$1,407		\$1,407	\$73	\$1,480
Human Resources	339,984	0.303 %	\$691		\$691	\$36	\$727
Information Technology	2,976,824	2.652 %	\$6,053		\$6,053	\$313	\$6,366
Geographic Information Systems	294,659	0.262 %	\$599		\$599	\$31	\$630
Purchasing	152,192	0.136 %	\$309		\$309		\$309
City Hall	73,802	0.066 %	\$150		\$150		\$150
Internal Auditor	108,504	0.097 %	\$221		\$221	\$11	\$232
Planning	686,536	0.612 %	\$1,396		\$1,396	\$72	\$1,468
Business License	93,003	0.083 %	\$189		\$189	\$10	\$199
Sheriff Administration	1,325,825	1.181 %	\$2,696		\$2,696	\$140	\$2,836
Sheriff Patrol	7,000,890	6.236 %	\$14,236		\$14,236	\$737	\$14,973
Sheriff General Services	549,168	0.489 %	\$1,117		\$1,117	\$58	\$1,175
Detention Facility	5,797,265	5.164 %	\$11,789		\$11,789	\$610	\$12,399
Dispatch	1,859,696	1.657 %	\$3,782		\$3,782	\$196	\$3,978
Trinet Grant	118,319	0.105 %	\$241		\$241	\$12	\$253
Fire Administration	333,631	0.297 %	\$678		\$678	\$35	\$713
Fire Operations	8,657,403	7.712 %	\$17,605		\$17,605	\$911	\$18,516
Fire Prevention	541,687	0.483 %	\$1,102		\$1,102	\$57	\$1,159
Fire Training	337,292	0.300 %	\$686		\$686	\$36	\$722
Emergency Management	249,032	0.222 %	\$506		\$506	\$26	\$532
Public Works	2,669,731	2.378 %	\$5,429		\$5,429	\$281	\$5,710
Juvenile Court	721,324	0.643 %	\$1,467		\$1,467	\$76	\$1,543
Juvenile Probation	1,996,495	1.778 %	\$4,060		\$4,060	\$210	\$4,270
Juvenile Detention	1,741,241	1.551 %	\$3,541		\$3,541	\$183	\$3,724
District/Justice Court	4,279,205	3.812 %	\$8,702		\$8,702	\$450	\$9,152
Alternative Sentencing	1,437,339	1.280 %	\$2,923		\$2,923	\$151	\$3,074
Parks Administration	520,726	0.464 %	\$1,059		\$1,059	\$55	\$1,114
Park Maintenance	1,611,167	1.435 %	\$3,276		\$3,276	\$170	\$3,446
Grants, Gifts, Donations	66,044	0.059 %	\$134		\$134	\$7	\$141
Swimming Pool	771,191	0.687 %	\$1,568		\$1,568	\$81	\$1,649
Community Center	334,787	0.298 %	\$681		\$681	\$35	\$716

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	444,333	0.396 %	\$904		\$904	\$47	\$951
Sports	386,597	0.344 %	\$786		\$786	\$41	\$827
Library	1,383,803	1.233 %	\$2,814		\$2,814	\$146	\$2,960
Health Admin	598,204	0.533 %	\$1,216		\$1,216	\$63	\$1,279
Landfill Administration	2,294,292	2.044 %	\$4,665		\$4,665	\$242	\$4,907
Animal Services	700,906	0.624 %	\$1,425		\$1,425	\$74	\$1,499
202 Cooperative Extension Fund	139,672	0.124 %	\$284		\$284	\$15	\$299
208 Supplemental Indigent Fund	1,579,857	1.407 %	\$3,213		\$3,213	\$166	\$3,379
215 Senior Citizens Fund	653,594	0.582 %	\$1,329		\$1,329	\$69	\$1,398
225 Carson City Transit Fund	1,700,431	1.515 %	\$3,458		\$3,458	\$179	\$3,637
230 Library Gift Fund	10,848	0.010 %	\$22		\$22	\$1	\$23
236 Administrative Assessment Fund	53,305	0.047 %	\$108		\$108	\$6	\$114
240 Traffic/Transportation Fund	11,532	0.010 %	\$23		\$23	\$1	\$24
250 Regional Transportation Fund	539,371	0.480 %	\$1,097		\$1,097	\$57	\$1,154
254 Quality of Life Fund	1,036,046	0.923 %	\$2,107		\$2,107	\$109	\$2,216
256 Street Maintenance Fund	4,334,649	3.861 %	\$8,815		\$8,815	\$456	\$9,271
275 Grant Fund	4,362,319	3.886 %	\$8,871		\$8,871	\$459	\$9,330
280 Commissary Fund	311,667	0.278 %	\$634		\$634	\$33	\$667
505 Stormwater Drainage	354,681	0.316 %	\$721	(\$3,626)	(\$2,905)	\$37	(\$2,868)
510 Wastewater Fund	4,540,961	4.045 %	\$9,234	(\$7,251)	\$1,983	\$478	\$2,461
520 Water	6,903,639	6.150 %	\$14,039	(\$7,251)	\$6,788	\$727	\$7,515
525 Building Permits	1,486,720	1.324 %	\$3,023		\$3,023	\$156	\$3,179
530 Cemetery	44,603	0.040 %	\$91		\$91	\$5	\$96
560 Fleet Management	1,295,059	1.154 %	\$2,634		\$2,634	\$136	\$2,770
570 Group Medical Insurance	1,915,484	1.706 %	\$3,895	(\$5,438)	(\$1,543)	\$202	(\$1,341)
580 Workers Compensation Ins	1,360,288	1.212 %	\$2,766		\$2,766	\$143	\$2,909
590 Insurance Fund	1,679,745	1.496 %	\$3,416		\$3,416	\$177	\$3,593
602 Redevelopment	250,280	0.223 %	\$509		\$509	\$26	\$535
603 Redevelopment Revolving	116,899	0.104 %	\$238		\$238	\$12	\$250
Medical	100,890	0.090 %	\$205		\$205	\$11	\$216
Environmental Health	367,423	0.327 %	\$747		\$747	\$39	\$786
Investigations	3,140,643	2.798 %	\$6,387		\$6,387	\$331	\$6,718
DC/JC Fees & Assessment	278,842	0.248 %	\$567		\$567	\$29	\$596
Northgate	27,640	0.025 %	\$56		\$56	\$3	\$59
210 Capital Projects Fund	1,418,865	1.264 %	\$2,885		\$2,885	\$149	\$3,034
287 911 Surcharge	578,977	0.516 %	\$1,177		\$1,177	\$61	\$1,238
Wildland Fire Management	191,472	0.171 %	\$389		\$389	\$20	\$409
Facilities Maintenance	1,631,696	1.454 %	\$3,318		\$3,318	\$172	\$3,490
Pulbic Guardian	299,824	0.267 %	\$610		\$610	\$32	\$642
Chartered Admin	1,034,283	0.921 %	\$2,103		\$2,103	\$109	\$2,212
Multi Purp Athletic Ctr	143,594	0.128 %	\$292		\$292	\$15	\$307

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	73,805	0.066 %	\$150		\$150	\$8	\$158
Juvenile Court Fees/Assessments	15,464	0.014 %	\$31		\$31	\$2	\$33
DC Environmental Health	241,876	0.215 %	\$492		\$492	\$25	\$517
235 Landscape Maintenance Fund	43,851	0.039 %	\$89		\$89	\$5	\$94
Sexual Assault Response Team	11,335	0.010 %	\$23		\$23	\$1	\$24
Welfare	526,550	0.469 %	\$1,071		\$1,071	\$55	\$1,126
501 Ambulance	3,523,765	3.139 %	\$7,166		\$7,166	\$371	\$7,537
Rifle Range	129,741	0.116 %	\$264		\$264	\$14	\$278
237 S Carson Neighbrhd Imprv Dist	84,500	0.074 %	\$175		\$175	\$8	\$183
Subtotal	<u>112,259,771</u>	<u>100.000 %</u>	<u>\$228,283</u>	<u>(\$23,566)</u>	<u>\$204,717</u>	<u>\$11,128</u>	<u>\$215,845</u>
Direct Billed				<u>\$23,566</u>	<u>\$23,566</u>		<u>\$23,566</u>
Total	<u>112,259,771</u>	<u>100.000 %</u>	<u>\$228,283</u>	<u>\$0</u>	<u>\$228,283</u>	<u>\$11,128</u>	<u>\$239,411</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 %	\$4,176		\$4,176	\$204	\$4,380
410 Debt Svc-Carson City	1	2.941 %	\$1,392		\$1,392	\$68	\$1,460
210 Capital Projects Fund	1	2.941 %	\$1,392		\$1,392	\$68	\$1,460
254 Quality of Life Fund	1	2.941 %	\$1,392		\$1,392	\$68	\$1,460
253 V&T Infrastructure Fund	1	2.941 %	\$1,392		\$1,392	\$68	\$1,460
All Other	7	20.588 %	\$9,744		\$9,744	\$475	\$10,219
287 911 Surcharge	1	2.941 %	\$1,392		\$1,392	\$68	\$1,460
257 Infrastructure Tax	1	2.941 %	\$1,392		\$1,392	\$68	\$1,460
510 Wastewater Fund	8	23.529 %	\$11,136		\$11,136	\$543	\$11,679
505 Stormwater Drainage	3	8.824 %	\$4,176		\$4,176	\$204	\$4,380
520 Water	7	20.589 %	\$9,742		\$9,742	\$473	\$10,215
Total	34	100.000 %	\$47,326		\$47,326	\$2,307	\$49,633

(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	10,554	0.029 %	\$3		\$3		\$3
Clerk	17,565	0.049 %	\$6		\$6		\$6
Recorder	39,046	0.109 %	\$13		\$13		\$13
Public Safety Complex	262,165	0.730 %	\$85		\$85		\$85
Elections	196,032	0.546 %	\$63		\$63	\$3	\$66
Assessor	50,525	0.141 %	\$16		\$16	\$1	\$17
District Attorney	108,862	0.303 %	\$35		\$35		\$35
City Manager	65,752	0.183 %	\$21		\$21		\$21
Central Services	691,980	1.927 %	\$224		\$224	\$11	\$235
Human Resources	17,940	0.050 %	\$6		\$6		\$6
Information Technology	1,581,802	4.406 %	\$511		\$511	\$25	\$536
Geographic Information Systems	214,061	0.596 %	\$69		\$69	\$3	\$72
City Hall	73,802	0.206 %	\$24		\$24		\$24
Planning	34,477	0.096 %	\$11		\$11		\$11
Sheriff Administration	726,691	2.024 %	\$235		\$235	\$12	\$247
Sheriff Patrol	389,437	1.085 %	\$126		\$126	\$6	\$132
Sheriff General Services	49,935	0.139 %	\$16		\$16	\$1	\$17
Detention Facility	534,450	1.489 %	\$173		\$173	\$9	\$182
Dispatch	80,571	0.224 %	\$26		\$26	\$1	\$27
Trinet Grant	8,793	0.024 %	\$3		\$3		\$3
Fire Administration	65,937	0.184 %	\$21		\$21	\$1	\$22
Fire Operations	414,293	1.154 %	\$134		\$134	\$7	\$141
Fire Training	97,952	0.273 %	\$32		\$32	\$2	\$34
Juvenile Court	71,915	0.200 %	\$23		\$23	\$1	\$24
Juvenile Probation	159,557	0.444 %	\$52		\$52	\$3	\$55
Juvenile Detention	106,982	0.298 %	\$35		\$35	\$2	\$37
District/Justice Court	559,227	1.558 %	\$181		\$181	\$9	\$190
Alternative Sentencing	184,090	0.513 %	\$59		\$59	\$3	\$62
Parks Administration	21,781	0.061 %	\$7		\$7		\$7
Park Maintenance	445,688	1.241 %	\$144		\$144	\$7	\$151
Grants, Gifts, Donations	66,044	0.184 %	\$21		\$21	\$1	\$22
Swimming Pool	279,528	0.779 %	\$90		\$90	\$4	\$94
Community Center	123,440	0.344 %	\$40		\$40	\$2	\$42
Recreation	89,011	0.248 %	\$29		\$29	\$1	\$30
Sports	142,706	0.397 %	\$46		\$46	\$2	\$48
Library	335,583	0.935 %	\$108		\$108	\$5	\$113
Health Admin	158,051	0.440 %	\$51		\$51	\$3	\$54
208 Supplemental Indigent Fund	1,238,214	3.449 %	\$400		\$400	\$20	\$420
215 Senior Citizens Fund	202,538	0.564 %	\$65		\$65	\$3	\$68
225 Carson City Transit Fund	1,615,024	4.498 %	\$522		\$522	\$26	\$548
230 Library Gift Fund	10,364	0.029 %	\$3		\$3		\$3

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	37,272	0.104 %	\$12		\$12	\$1	\$13
240 Traffic/Transportation Fund	2,210	0.006 %	\$1		\$1		\$1
250 Regional Transportation Fund	178,070	0.496 %	\$58		\$58	\$3	\$61
256 Street Maintenance Fund	1,999,550	5.569 %	\$646		\$646	\$32	\$678
280 Commissary Fund	218,087	0.607 %	\$70		\$70	\$3	\$73
505 Stormwater Drainage	94,737	0.264 %	\$31		\$31	\$2	\$33
510 Wastewater Fund	2,590,131	7.214 %	\$837		\$837	\$42	\$879
520 Water	4,192,152	11.676 %	\$1,354		\$1,354	\$67	\$1,421
525 Building Permits	1,226,182	3.415 %	\$396		\$396	\$20	\$416
530 Cemetery	35,666	0.099 %	\$12		\$12	\$1	\$13
560 Fleet Management	303,501	0.845 %	\$98		\$98	\$5	\$103
570 Group Medical Insurance	1,643,699	4.578 %	\$531		\$531	\$26	\$557
580 Workers Compensation Ins	1,183,632	3.297 %	\$382		\$382	\$19	\$401
590 Insurance Fund	1,504,488	4.190 %	\$486		\$486	\$24	\$510
602 Redevelopment	75,363	0.210 %	\$24		\$24	\$1	\$25
603 Redevelopment Revolving	116,899	0.326 %	\$38		\$38	\$2	\$40
Emergency Management	16,542	0.046 %	\$5		\$5		\$5
Public Works	126,465	0.352 %	\$41		\$41	\$2	\$43
254 Quality of Life Fund	405,595	1.130 %	\$131		\$131	\$7	\$138
Business License	6,127	0.017 %	\$2		\$2		\$2
Landfill Administration	1,156,986	3.222 %	\$374		\$374	\$19	\$393
Medical	47						
Environmental Health	21,530	0.060 %	\$7		\$7		\$7
Investigations	333,414	0.929 %	\$108		\$108	\$5	\$113
DC/JC Fees & Assessment	278,842	0.777 %	\$90		\$90	\$4	\$94
Northgate	27,640	0.077 %	\$9		\$9		\$9
210 Capital Projects Fund	1,418,865	3.952 %	\$458		\$458	\$23	\$481
287 911 Surcharge	578,977	1.613 %	\$187		\$187	\$9	\$196
Public Defender	1,895,524	5.279 %	\$612		\$612	\$30	\$642
Wildland Fire Management	100,989	0.281 %	\$33		\$33	\$2	\$35
Facilities Maintenance	331,026	0.922 %	\$107		\$107	\$5	\$112
Treasurer	84,099	0.234 %	\$27		\$27		\$27
Pulbic Guardian	12,528	0.035 %	\$4		\$4		\$4
Multi Purp Athletic Ctr	67,065	0.187 %	\$22		\$22	\$1	\$23
Youth Sports Assoc	73,805	0.206 %	\$24		\$24	\$1	\$25
Fire Prevention	40,482	0.113 %	\$13		\$13	\$1	\$14
Internal Auditor	108,504	0.302 %	\$35		\$35	\$2	\$37
Juvenile Court Fees/Assessments	15,464	0.043 %	\$5		\$5		\$5
DC Environmental Health	18,565	0.052 %	\$6		\$6		\$6
202 Cooperative Extension Fund	139,672	0.389 %	\$45		\$45	\$2	\$47
235 Landscape Maintenance Fund	43,851	0.122 %	\$14		\$14	\$1	\$15

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>
Animal Services	700,906	1.952 %	\$226		\$226	\$11	\$237
Welfare	299,666	0.835 %	\$97		\$97	\$5	\$102
Sexual Assault Response Team	2,202	0.006 %	\$1		\$1		\$1
501 Ambulance	549,387	1.530 %	\$177		\$177	\$9	\$186
Rifle Range	20,403	0.057 %	\$7		\$7		\$7
237 S Carson Neighbrhd Imprv Dist	84,500	0.235 %	\$28		\$28	\$3	\$31
Purchasing	100						
Total	<u>35,903,772</u>	<u>100.000 %</u>	<u>\$11,600</u>		<u>\$11,600</u>	<u>\$565</u>	<u>\$12,165</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 %	\$56,641	(\$53,864)	\$2,777	\$2,761	\$5,538
Subtotal	100	100.000 %	\$56,641	(\$53,864)	\$2,777	\$2,761	\$5,538
Direct Billed				\$53,864	\$53,864		\$53,864
Total	100	100.000 %	\$56,641	\$0	\$56,641	\$2,761	\$59,402

(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 %	\$56,641	(\$54,524)	\$2,117	\$2,761	\$4,878
Subtotal	100	100.000 %	\$56,641	(\$54,524)	\$2,117	\$2,761	\$4,878
Direct Billed				\$54,524	\$54,524		\$54,524
Total	<u>100</u>	<u>100.000 %</u>	<u>\$56,641</u>	<u>\$0</u>	<u>\$56,641</u>	<u>\$2,761</u>	<u>\$59,402</u>

(A) Alloc basis: Direct Allocation to Insurance Fund 590

Source: Finance Salary & Wage Analysis

Carson City, Nevada - Full Cost Allocation

Finance
Detail allocation of
Audit Fees

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	229,298	0.319 %	\$168		\$168		\$168
Clerk	431,865	0.600 %	\$316		\$316		\$316
Recorder	444,716	0.618 %	\$326		\$326		\$326
Public Safety Complex	262,165	0.364 %	\$192		\$192		\$192
Elections	447,527	0.622 %	\$328		\$328	\$18	\$346
Treasurer	728,978	1.013 %	\$534		\$534		\$534
Assessor	907,065	1.261 %	\$664		\$664	\$36	\$700
District Attorney	3,281,544	4.562 %	\$2,403		\$2,403		\$2,403
City Manager	939,326	1.306 %	\$688		\$688		\$688
Public Defender	1,895,524	2.635 %	\$1,388		\$1,388	\$74	\$1,462
Central Services	691,980	0.962 %	\$507		\$507	\$27	\$534
Human Resources	339,984	0.473 %	\$249		\$249	\$13	\$262
Information Technology	2,976,824	4.139 %	\$2,180		\$2,180	\$117	\$2,297
Geographic Information Systems	294,659	0.410 %	\$216		\$216	\$12	\$228
Purchasing	152,192	0.212 %	\$111		\$111		\$111
Northgate	27,640	0.038 %	\$20		\$20	\$1	\$21
City Hall	73,802	0.103 %	\$54		\$54		\$54
Internal Auditor	108,504	0.151 %	\$79		\$79	\$4	\$83
Planning	686,536	0.954 %	\$503		\$503	\$27	\$530
Business License	93,003	0.129 %	\$68		\$68	\$4	\$72
Sheriff Administration	1,325,825	1.843 %	\$971		\$971	\$52	\$1,023
Investigations	3,140,643	4.366 %	\$2,299		\$2,299	\$123	\$2,422
Sheriff Patrol	7,000,890	9.733 %	\$5,126		\$5,126	\$275	\$5,401
Sheriff General Services	549,168	0.763 %	\$402		\$402	\$22	\$424
Detention Facility	5,797,265	8.060 %	\$4,245		\$4,245	\$228	\$4,473
Dispatch	1,859,696	2.585 %	\$1,362		\$1,362	\$73	\$1,435
Trinet Grant	118,319	0.164 %	\$87		\$87	\$5	\$92
Fire Administration	333,631	0.464 %	\$244		\$244	\$13	\$257
Fire Operations	8,657,403	12.036 %	\$6,339		\$6,339	\$340	\$6,679
Fire Prevention	541,687	0.753 %	\$397		\$397	\$21	\$418
Fire Training	337,292	0.469 %	\$247		\$247	\$13	\$260
Emergency Management	249,032	0.346 %	\$182		\$182	\$10	\$192
Wildland Fire Management	191,472	0.266 %	\$140		\$140	\$8	\$148
Public Works	2,669,731	3.712 %	\$1,955		\$1,955	\$105	\$2,060
Juvenile Court	721,324	1.003 %	\$528		\$528	\$28	\$556
Juvenile Probation	1,996,495	2.776 %	\$1,462		\$1,462	\$78	\$1,540
Juvenile Detention	1,741,241	2.421 %	\$1,275		\$1,275	\$68	\$1,343
District/Justice Court	4,279,205	5.949 %	\$3,133		\$3,133	\$168	\$3,301
Alternative Sentencing	1,437,339	1.998 %	\$1,052		\$1,052	\$56	\$1,108
DC/JC Fees & Assessment	278,842	0.388 %	\$204		\$204	\$11	\$215
Parks Administration	520,726	0.724 %	\$381		\$381	\$20	\$401

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>
Park Maintenance	1,611,167	2.240 %	\$1,180		\$1,180	\$63	\$1,243
Grants, Gifts, Donations	66,044	0.092 %	\$48		\$48	\$3	\$51
Swimming Pool	771,191	1.072 %	\$565		\$565	\$30	\$595
Community Center	334,787	0.465 %	\$245		\$245	\$13	\$258
Recreation	444,333	0.618 %	\$325		\$325	\$17	\$342
Sports	386,597	0.537 %	\$283		\$283	\$15	\$298
Library	1,383,803	1.924 %	\$1,013		\$1,013	\$54	\$1,067
Health Admin	598,204	0.832 %	\$438		\$438	\$23	\$461
Landfill Administration	2,294,292	3.190 %	\$1,680		\$1,680	\$90	\$1,770
Medical	100,890	0.140 %	\$74		\$74	\$4	\$78
Environmental Health	367,423	0.511 %	\$269		\$269	\$14	\$283
Animal Services	700,906	0.974 %	\$513		\$513	\$28	\$541
Facilities Maintenance	1,631,696	2.269 %	\$1,195		\$1,195	\$64	\$1,259
Pulbic Guardian	299,824	0.417 %	\$220		\$220	\$12	\$232
Multi Purp Athletic Ctr	143,594	0.200 %	\$105		\$105	\$6	\$111
Youth Sports Assoc	73,805	0.103 %	\$54		\$54	\$3	\$57
DC Environmental Health	241,876	0.336 %	\$177		\$177	\$9	\$186
Juvenile Court Fees/Assessments	15,464	0.021 %	\$11		\$11	\$1	\$12
Chartered Admin	1,034,283	1.438 %	\$757		\$757	\$41	\$798
Sexual Assalt Response Team	11,335	0.016 %	\$8		\$8		\$8
Welfare	526,550	0.732 %	\$386		\$386	\$21	\$407
Rifle Range	129,741	0.183 %	\$92		\$92	\$6	\$98
Total	<u>71,928,163</u>	<u>100.000 %</u>	<u>\$52,663</u>		<u>\$52,663</u>	<u>\$2,567</u>	<u>\$55,230</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	\$1,729	\$551	\$487	\$54	\$466		\$3		
Clerk	\$3,088	\$881	\$917	\$90	\$878		\$6		
Recorder	\$2,827	\$441	\$944	\$199	\$904		\$13		
Public Safety Complex	\$2,703		\$557	\$1,336	\$533		\$85		
Treasurer	\$5,232	\$1,212	\$1,548	\$429	\$1,482		\$27		
District Attorney	\$20,381	\$3,746	\$6,969	\$555	\$6,673		\$35		
City Manager	\$6,051	\$1,102	\$1,995	\$335	\$1,910		\$21		
Purchasing	\$949	\$110	\$323	\$96	\$309				
City Hall	\$761		\$157	\$376	\$150		\$24		
Human Resources	\$2,198	\$348	\$759	\$96	\$727		\$6		
Information Technology	\$26,051	\$1,739	\$6,649	\$8,464	\$6,366		\$536		
Internal Auditor	\$1,174		\$242	\$580	\$232		\$37		
Dispatch	\$12,806	\$2,782	\$4,153	\$431	\$3,978		\$27		
Public Works	\$19,438	\$4,985	\$5,963	\$677	\$5,710		\$43		
Geographic Information Systems	\$2,849	\$116	\$658	\$1,145	\$630		\$72		
Facilities Maintenance	\$12,478	\$2,202	\$3,644	\$1,771	\$3,490		\$112		
Elections	\$3,997	\$580	\$999	\$1,049	\$957		\$66		
Pulbic Guardian	\$2,310	\$695	\$670	\$67	\$642		\$4		
Assessor	\$6,113	\$1,159	\$2,026	\$271	\$1,940		\$17		
Public Defender	\$20,534		\$4,233	\$10,142	\$4,055		\$642		
Central Services	\$7,497		\$1,546	\$3,702	\$1,480		\$235		
Northgate	\$299		\$62	\$148	\$59		\$9		
Planning	\$5,235	\$1,507	\$1,533	\$185	\$1,468		\$12		
Business License	\$630	\$116	\$208	\$33	\$199		\$2		
Chartered Admin	\$7,059	\$1,739	\$2,310		\$2,212				
Sheriff Administration	\$12,000	\$1,044	\$2,962	\$3,888	\$2,836		\$247		
Investigations	\$19,791	\$1,739	\$7,015	\$1,784	\$6,718		\$113		
Sheriff Patrol	\$44,023	\$5,796	\$15,637	\$2,084	\$14,973		\$132		
Sheriff General Services	\$4,154	\$1,044	\$1,226	\$268	\$1,175		\$17		
Detention Facility	\$38,426	\$5,565	\$12,948	\$2,859	\$12,399		\$182		
Trinet Grant	\$659		\$264	\$47	\$253		\$3		
Fire Administration	\$2,555	\$464	\$746	\$353	\$713		\$22		
Fire Operations	\$51,991	\$5,101	\$19,337	\$2,217	\$18,516		\$141		
Fire Prevention	\$4,061	\$1,044	\$1,210	\$216	\$1,159		\$14		
Fire Training	\$2,524	\$231	\$753	\$524	\$722		\$34		
Emergency Management	\$1,373		\$556	\$88	\$532		\$5		
Wildland Fire Management	\$1,561		\$428	\$541	\$409		\$35		
Juvenile Probation	\$13,379	\$2,202	\$4,459	\$853	\$4,270		\$55		
Juvenile Detention	\$12,000	\$2,435	\$3,889	\$572	\$3,724		\$37		
Alternative Sentencing	\$11,221	\$2,782	\$3,210	\$985	\$3,074		\$62		
Landfill Administration	\$19,776	\$1,391	\$5,124	\$6,191	\$4,907		\$393		

Finance
Departmental Cost
Allocation Summary

Audit Fees

Board of Supervisors	\$168
Clerk	\$316
Recorder	\$326
Public Safety Complex	\$192
Treasurer	\$534
District Attorney	\$2,403
City Manager	\$688
Purchasing	\$111
City Hall	\$54
Human Resources	\$262
Information Technology	\$2,297
Internal Auditor	\$83
Dispatch	\$1,435
Public Works	\$2,060
Geographic Information Systems	\$228
Facilities Maintenance	\$1,259
Elections	\$346
Pulbic Guardian	\$232
Assessor	\$700
Public Defender	\$1,462
Central Services	\$534
Northgate	\$21
Planning	\$530
Business License	\$72
Chartered Admin	\$798
Sheriff Administration	\$1,023
Investigations	\$2,422
Sheriff Patrol	\$5,401
Sheriff General Services	\$424
Detention Facility	\$4,473
Trinet Grant	\$92
Fire Administration	\$257
Fire Operations	\$6,679
Fire Prevention	\$418
Fire Training	\$260
Emergency Management	\$192
Wildland Fire Management	\$148
Juvenile Probation	\$1,540
Juvenile Detention	\$1,343
Alternative Sentencing	\$1,108
Landfill Administration	\$1,770

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	\$4,699	\$580	\$1,611	\$385	\$1,543		\$24		
Juvenile Court Fees/Assessments	\$168		\$35	\$83	\$33		\$5		
District/Justice Court	\$29,947	\$4,753	\$9,558	\$2,993	\$9,152		\$190		
DC/JC Fees & Assessment	\$3,020		\$623	\$1,492	\$596		\$94		
Parks Administration	\$3,613	\$811	\$1,163	\$117	\$1,114		\$7		
Park Maintenance	\$13,490	\$2,666	\$3,599	\$2,385	\$3,446		\$151		
Grants, Gifts, Donations	\$715		\$147	\$354	\$141		\$22		
Youth Sports Assoc	\$800		\$165	\$395	\$158		\$25		
Multi Purp Athletic Ctr	\$2,280	\$1,159	\$321	\$359	\$307		\$23		
Swimming Pool	\$16,338	\$10,781	\$1,723	\$1,496	\$1,649		\$94		
Community Center	\$3,931	\$1,507	\$748	\$660	\$716		\$42		
Recreation	\$9,285	\$6,492	\$993	\$477	\$951		\$30		
Rifle Range	\$1,477	\$695	\$290	\$109	\$278		\$7		
Sports	\$6,740	\$3,941	\$863	\$763	\$827		\$48		
Library	\$11,577	\$2,550	\$3,091	\$1,796	\$2,960		\$113		
Sexual Assault Response Team	\$881	\$811	\$25	\$12	\$24		\$1		
Welfare	\$4,646	\$231	\$1,176	\$1,604	\$1,126		\$102		
Health Admin	\$6,875	\$2,899	\$1,336	\$846	\$1,279		\$54		
Medical	\$637	\$118	\$225		\$216				
Environmental Health	\$2,706	\$695	\$820	\$115	\$786		\$7		
DC Environmental Health	\$1,581	\$231	\$541	\$100	\$517		\$6		
Animal Services	\$7,593		\$1,565	\$3,751	\$1,499		\$237		
202 Cooperative Extension Fund	\$1,405		\$312	\$747	\$299		\$47		
208 Supplemental Indigent Fund	\$14,418	\$464	\$3,529	\$6,626	\$3,379		\$420		
210 Capital Projects Fund	\$15,736		\$3,169	\$7,592	\$3,034	\$1,460	\$481		
215 Senior Citizens Fund	\$4,357	\$348	\$1,460	\$1,083	\$1,398		\$68		
225 Carson City Transit Fund	\$16,740	\$116	\$3,798	\$8,641	\$3,637		\$548		
230 Library Gift Fund	\$454	\$348	\$24	\$56	\$23		\$3		
235 Landscape Maintenance Fund	\$442		\$98	\$235	\$94		\$15		
236 Administrative Assessment Fund	\$561	\$116	\$119	\$199	\$114		\$13		
237 S Carson Neighbrhd Imprv Dist	\$854		\$193	\$447	\$183		\$31		
240 Traffic/Transportation Fund	\$62		\$25	\$12	\$24		\$1		
250 Regional Transportation Fund	\$8,796	\$1,044	\$1,204	\$953	\$1,154	\$4,380	\$61		
253 V&T Infrastructure Fund	\$1,460					\$1,460			
254 Quality of Life Fund	\$9,225	\$927	\$2,314	\$2,170	\$2,216	\$1,460	\$138		
256 Street Maintenance Fund	\$33,459	\$3,130	\$9,681	\$10,699	\$9,271		\$678		
257 Infrastructure Tax	\$1,460					\$1,460			
275 Grant Fund	\$27,885	\$8,811	\$9,744		\$9,330				
280 Commissary Fund	\$2,951	\$348	\$696	\$1,167	\$667		\$73		
287 911 Surcharge	\$7,286		\$1,294	\$3,098	\$1,238	\$1,460	\$196		
410 Debt Svc-Carson City	\$1,460					\$1,460			

Finance
Departmental Cost
Allocation Summary

Audit Fees

Juvenile Court	\$556
Juvenile Court Fees/Assessments	\$12
District/Justice Court	\$3,301
DC/JC Fees & Assessment	\$215
Parks Administration	\$401
Park Maintenance	\$1,243
Grants, Gifts, Donations	\$51
Youth Sports Assoc	\$57
Multi Purp Athletic Ctr	\$111
Swimming Pool	\$595
Community Center	\$258
Recreation	\$342
Rifle Range	\$98
Sports	\$298
Library	\$1,067
Sexual Assault Response Team	\$8
Welfare	\$407
Health Admin	\$461
Medical	\$78
Environmental Health	\$283
DC Environmental Health	\$186
Animal Services	\$541
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	
237 S Carson Neighbrhd Imprv Dist	
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	
410 Debt Svc-Carson City	

Finance
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Payroll</u>	<u>Budget</u>	<u>Accounts Payable</u>	<u>Accounting</u>	<u>Debt Management</u>	<u>Contracts</u>	<u>Workers Compensation</u>	<u>General Liability</u>
501 Ambulance	\$22,937	\$4,405	\$7,870	\$2,939	\$7,537		\$186		
505 Stormwater Drainage	(\$1,701)	(\$920)	(\$2,833)	\$507	(\$2,868)	\$4,380	\$33		
510 Wastewater Fund	\$32,827	\$1,058	\$2,891	\$13,859	\$2,461	\$11,679	\$879		
520 Water	\$50,578	\$827	\$8,169	\$22,431	\$7,515	\$10,215	\$1,421		
525 Building Permits	\$13,824	\$348	\$3,320	\$6,561	\$3,179		\$416		
530 Cemetery	\$516	\$116	\$100	\$191	\$96		\$13		
560 Fleet Management	\$8,896	\$1,507	\$2,892	\$1,624	\$2,770		\$103		
570 Group Medical Insurance	\$5,762	(\$1,090)	(\$1,159)	\$8,795	(\$1,341)		\$557		
580 Workers Compensation Ins	\$18,336	\$116	\$3,039	\$6,333	\$2,909		\$401	\$5,538	
590 Insurance Fund	\$20,783		\$3,752	\$8,050	\$3,593		\$510		\$4,878
602 Redevelopment	\$1,871	\$348	\$560	\$403	\$535		\$25		
603 Redevelopment Revolving	\$1,177		\$261	\$626	\$250		\$40		
740 Tourism Authority	\$811	\$811							
760 Sub-Conservancy District	\$1,855	\$1,855							
All Other	\$10,219					\$10,219			
Subtotal	\$884,584	\$122,802	\$226,456	\$192,037	\$215,845	\$49,633	\$12,165	\$5,538	\$4,878
Direct Billed	\$162,253	\$6,734	\$23,565		\$23,566			\$53,864	\$54,524
Total	\$1,046,837	\$129,536	\$250,021	\$192,037	\$239,411	\$49,633	\$12,165	\$59,402	\$59,402

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>\$55,230</u>
Direct Billed	
Total	<u>\$55,230</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>
	\$339,984			\$339,984
Allocated additions:				
1 - Building Charge	\$11,399		\$11,399	
1010100 - Board of Supervisors	\$699	\$1,056	\$1,755	
1010300 - Treasurer	\$4,523	\$480	\$5,003	
1010500 - District Attorney	\$128,915	\$9,058	\$137,973	
1010600 - City Manager	\$3,348	\$352	\$3,700	
1010620 - Purchasing	\$134	\$5	\$139	
1010630 - City Hall	\$9,977	\$253	\$10,230	
1010701 - Finance	\$2,090	\$108	\$2,198	
1010710 - Information Technology		\$7,995	\$7,995	
1010800 - Internal Auditor		\$357	\$357	
1013034 - Facilities Maintenance		\$19,991	\$19,991	
Total allocated additions:	<u>\$161,085</u>	<u>\$39,655</u>	<u>\$200,740</u>	<u>\$200,740</u>
Departmental cost adjustments:				
SALARIES - DIRECT BILL	\$159,782			
Total departmental cost adjustments:	<u>\$159,782</u>			<u>\$159,782</u>
Total to be allocated	<u><u>\$660,851</u></u>	<u><u>\$39,655</u></u>		<u><u>\$700,506</u></u>

Carson City, Nevada - Full Cost Allocation

Human Resources
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Recruitment</u>	<u>Payroll</u>	<u>Benefits</u>	<u>Workers Compensation</u>
Wages & Benefits						
SALARIES & WAGES	\$213,142	\$49,747	\$63,133	\$59,062	\$26,749	\$14,451
FRINGE BENEFITS	\$108,902	\$25,418	\$32,257	\$30,177	\$13,667	\$7,383
Other Expense and Cost						
SERVICES & SUPPLIES	\$12,078	\$2,819	\$3,578	\$3,347	\$1,516	\$818
BACKGROUND SCREENING	\$5,862		\$5,862			
Departmental Expenditures	\$339,984	\$77,984	\$104,830	\$92,586	\$41,932	\$22,652
Cost Adjustments						
SALARIES - DIRECT BILL	\$159,782	\$37,293	\$47,327	\$44,276	\$20,053	\$10,833
Additions: 1st						
Other	\$161,085	\$161,085				
Functional Cost	\$660,851	\$276,362	\$152,157	\$136,862	\$61,985	\$33,485
Reallocate Admin		(\$276,362)	\$109,367	\$98,373	\$44,553	\$24,069
Allocable Costs	\$660,851		\$261,524	\$235,235	\$106,538	\$57,554
1st Allocation	\$660,851		\$261,524	\$235,235	\$106,538	\$57,554
Additions: 2nd						
Other	\$39,655	\$39,655				
Functional Cost	\$39,655	\$39,655				
Reallocate Admin		(\$39,655)	\$15,693	\$14,116	\$6,393	\$3,453
Allocable Costs	\$39,655		\$15,693	\$14,116	\$6,393	\$3,453
2nd Allocation	\$39,655		\$15,693	\$14,116	\$6,393	\$3,453
Total allocated	\$700,506		\$277,217	\$249,351	\$112,931	\$61,007

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	42	1.055 %	\$2,758		\$2,758		\$2,758
Information Technology	77	1.934 %	\$5,057		\$5,057	\$338	\$5,395
740 Tourism Authority	15	0.377 %	\$985		\$985	\$66	\$1,051
Fire Operations	369	9.267 %	\$24,235		\$24,235	\$1,618	\$25,853
Health Admin	290	7.283 %	\$19,046		\$19,046	\$1,271	\$20,317
All Other	15	0.377 %	\$985		\$985	\$66	\$1,051
Library	261	6.554 %	\$17,142		\$17,142	\$1,144	\$18,286
Swimming Pool	43	1.080 %	\$2,824		\$2,824	\$188	\$3,012
Recreation	162	4.068 %	\$10,640		\$10,640	\$710	\$11,350
520 Water	39	0.979 %	\$2,561		\$2,561	\$171	\$2,732
510 Wastewater Fund	73	1.833 %	\$4,794		\$4,794	\$320	\$5,114
240 Traffic/Transportation Fund	26	0.653 %	\$1,708		\$1,708	\$114	\$1,822
560 Fleet Management	61	1.532 %	\$4,006		\$4,006	\$267	\$4,273
Sheriff Patrol	711	17.855 %	\$46,696		\$46,696	\$3,117	\$49,813
Park Maintenance	193	4.847 %	\$12,676		\$12,676	\$846	\$13,522
256 Street Maintenance Fund	2	0.050 %	\$131		\$131	\$9	\$140
Clerk	151	3.792 %	\$9,917		\$9,917		\$9,917
Treasurer	21	0.527 %	\$1,379		\$1,379		\$1,379
District Attorney	100	2.511 %	\$6,568		\$6,568		\$6,568
Pulbic Guardian	15	0.377 %	\$985		\$985	\$66	\$1,051
Public Works	282	7.082 %	\$18,521		\$18,521	\$1,236	\$19,757
Facilities Maintenance	114	2.863 %	\$7,487		\$7,487	\$500	\$7,987
District/Justice Court	288	7.233 %	\$18,915		\$18,915	\$1,262	\$20,177
Juvenile Detention	107	2.687 %	\$7,027		\$7,027	\$469	\$7,496
Alternative Sentencing	85	2.135 %	\$5,583		\$5,583	\$373	\$5,956
Parks Administration	109	2.737 %	\$7,159		\$7,159	\$478	\$7,637
Landfill Administration	68	1.708 %	\$4,466		\$4,466	\$298	\$4,764
City Manager	88	2.210 %	\$5,780		\$5,780		\$5,780
Geographic Information Systems	35	0.879 %	\$2,299		\$2,299	\$153	\$2,452
760 Sub-Conservancy District	12	0.301 %	\$788		\$788	\$53	\$841
Planning	25	0.628 %	\$1,642		\$1,642	\$110	\$1,752
Sports	34	0.854 %	\$2,233		\$2,233	\$149	\$2,382
Rifle Range	50	1.256 %	\$3,284		\$3,284	\$219	\$3,503
Youth Sports Assoc	19	0.476 %	\$1,247		\$1,247	\$82	\$1,329
Total	3,982	100.000 %	\$261,524		\$261,524	\$15,693	\$277,217

(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**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	5	0.443 %	\$1,042		\$1,042		\$1,042
Clerk	8	0.709 %	\$1,667		\$1,667		\$1,667
Treasurer	11	0.974 %	\$2,292		\$2,292		\$2,292
Elections	5	0.443 %	\$1,042		\$1,042	\$68	\$1,110
Recorder	4	0.354 %	\$833		\$833		\$833
Assessor	10	0.886 %	\$2,084		\$2,084	\$135	\$2,219
District Attorney	34	3.012 %	\$7,084		\$7,084		\$7,084
City Manager	10	0.886 %	\$2,084		\$2,084		\$2,084
Finance	11	0.974 %	\$2,292		\$2,292		\$2,292
Information Technology	15	1.329 %	\$3,125		\$3,125	\$203	\$3,328
Purchasing	1	0.089 %	\$208		\$208		\$208
Planning	13	1.151 %	\$2,709		\$2,709	\$176	\$2,885
Sheriff Administration	9	0.797 %	\$1,875		\$1,875	\$122	\$1,997
Sheriff Patrol	50	4.429 %	\$10,418		\$10,418	\$675	\$11,093
Sheriff General Services	9	0.797 %	\$1,875		\$1,875	\$122	\$1,997
Detention Facility	48	4.252 %	\$10,001		\$10,001	\$648	\$10,649
Dispatch	24	2.126 %	\$5,001		\$5,001	\$324	\$5,325
Fire Administration	4	0.354 %	\$833		\$833	\$54	\$887
Fire Operations	44	3.897 %	\$9,168		\$9,168	\$594	\$9,762
Fire Prevention	9	0.797 %	\$1,875		\$1,875	\$122	\$1,997
Fire Training	2	0.177 %	\$417		\$417	\$27	\$444
Juvenile Court	5	0.443 %	\$1,042		\$1,042	\$68	\$1,110
Juvenile Probation	19	1.683 %	\$3,959		\$3,959	\$257	\$4,216
Juvenile Detention	21	1.860 %	\$4,375		\$4,375	\$284	\$4,659
District/Justice Court	41	3.632 %	\$8,543		\$8,543	\$554	\$9,097
Alternative Sentencing	24	2.126 %	\$5,001		\$5,001	\$324	\$5,325
Parks Administration	7	0.620 %	\$1,458		\$1,458	\$95	\$1,553
Park Maintenance	23	2.037 %	\$4,792		\$4,792	\$311	\$5,103
Swimming Pool	93	8.237 %	\$19,377		\$19,377	\$1,256	\$20,633
Community Center	13	1.151 %	\$2,709		\$2,709	\$176	\$2,885
Recreation	56	4.960 %	\$11,668		\$11,668	\$756	\$12,424
Sports	34	3.012 %	\$7,084		\$7,084	\$459	\$7,543
Library	22	1.949 %	\$4,584		\$4,584	\$297	\$4,881
Health Admin	25	2.214 %	\$5,209		\$5,209	\$338	\$5,547
215 Senior Citizens Fund	3	0.266 %	\$625		\$625	\$41	\$666
256 Street Maintenance Fund	27	2.391 %	\$5,626		\$5,626	\$365	\$5,991
510 Wastewater Fund	27	2.391 %	\$5,626		\$5,626	\$365	\$5,991
525 Building Permits	3	0.266 %	\$625		\$625	\$41	\$666
530 Cemetery	1	0.089 %	\$208		\$208	\$14	\$222
560 Fleet Management	13	1.151 %	\$2,709		\$2,709	\$176	\$2,885
580 Workers Compensation Ins	1	0.089 %	\$208		\$208	\$14	\$222

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	43	3.809 %	\$8,959		\$8,959	\$581	\$9,540
Landfill Administration	12	1.063 %	\$2,500		\$2,500	\$162	\$2,662
Investigations	15	1.329 %	\$3,125		\$3,125	\$203	\$3,328
Facilities Maintenance	19	1.683 %	\$3,959		\$3,959	\$257	\$4,216
570 Group Medical Insurance	4	0.354 %	\$833		\$833	\$54	\$887
520 Water	25	2.214 %	\$5,209		\$5,209	\$338	\$5,547
760 Sub-Conservancy District	16	1.417 %	\$3,334		\$3,334	\$216	\$3,550
740 Tourism Authority	7	0.620 %	\$1,458		\$1,458	\$95	\$1,553
501 Ambulance	38	3.366 %	\$7,918		\$7,918	\$513	\$8,431
Pulbic Guardian	6	0.531 %	\$1,250		\$1,250	\$81	\$1,331
Chartered Admin	15	1.329 %	\$3,125		\$3,125	\$203	\$3,328
254 Quality of Life Fund	8	0.709 %	\$1,667		\$1,667	\$108	\$1,775
Multi Purp Athletic Ctr	10	0.886 %	\$2,084		\$2,084	\$135	\$2,219
280 Commissary Fund	3	0.266 %	\$625		\$625	\$41	\$666
Geographic Information Systems	1	0.089 %	\$208		\$208	\$14	\$222
Sexual Assalt Response Team	7	0.620 %	\$1,458		\$1,458	\$95	\$1,553
Welfare	2	0.177 %	\$417		\$417	\$27	\$444
Environmental Health	6	0.531 %	\$1,250		\$1,250	\$81	\$1,331
DC Environmental Health	2	0.177 %	\$417		\$417	\$27	\$444
208 Supplemental Indigent Fund	4	0.354 %	\$833		\$833	\$54	\$887
225 Carson City Transit Fund	1	0.089 %	\$208		\$208	\$14	\$222
250 Regional Transportation Fund	9	0.797 %	\$1,875		\$1,875	\$122	\$1,997
602 Redevelopment	3	0.266 %	\$625		\$625	\$41	\$666
Rifle Range	6	0.531 %	\$1,250		\$1,250	\$81	\$1,331
230 Library Gift Fund	3	0.266 %	\$625		\$625	\$41	\$666
236 Administrative Assessment Fund	1	0.089 %	\$208		\$208	\$14	\$222
275 Grant Fund	76	6.732 %	\$15,835		\$15,835	\$1,027	\$16,862
505 Stormwater Drainage	1	0.089 %	\$208		\$208	\$14	\$222
Business License	1	0.089 %	\$208		\$208	\$14	\$222
Medical	1	0.085 %	\$211		\$211	\$2	\$213
Total	1,129	100.000 %	\$235,235		\$235,235	\$14,116	\$249,351

(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 %	\$106,538	(\$135,084)	(\$28,546)	\$6,393	(\$22,153)
Subtotal	100	100.000 %	\$106,538	(\$135,084)	(\$28,546)	\$6,393	(\$22,153)
Direct Billed				\$135,084	\$135,084		\$135,084
Total	<u>100</u>	<u>100.000 %</u>	<u>\$106,538</u>	<u>\$0</u>	<u>\$106,538</u>	<u>\$6,393</u>	<u>\$112,931</u>

(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 %	\$57,554	(\$24,698)	\$32,856	\$3,453	\$36,309
Subtotal	100	100.000 %	\$57,554	(\$24,698)	\$32,856	\$3,453	\$36,309
Direct Billed				\$24,698	\$24,698		\$24,698
Total	<u>100</u>	<u>100.000 %</u>	<u>\$57,554</u>	<u>\$0</u>	<u>\$57,554</u>	<u>\$3,453</u>	<u>\$61,007</u>

(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	\$1,042		\$1,042		
Clerk	\$11,584	\$9,917	\$1,667		
Recorder	\$833		\$833		
Treasurer	\$3,671	\$1,379	\$2,292		
District Attorney	\$13,652	\$6,568	\$7,084		
City Manager	\$7,864	\$5,780	\$2,084		
Purchasing	\$208		\$208		
Finance	\$5,050	\$2,758	\$2,292		
Information Technology	\$8,723	\$5,395	\$3,328		
Dispatch	\$5,325		\$5,325		
Public Works	\$29,297	\$19,757	\$9,540		
Geographic Information Systems	\$2,674	\$2,452	\$222		
Facilities Maintenance	\$12,203	\$7,987	\$4,216		
Elections	\$1,110		\$1,110		
Pulbic Guardian	\$2,382	\$1,051	\$1,331		
Assessor	\$2,219		\$2,219		
Planning	\$4,637	\$1,752	\$2,885		
Business License	\$222		\$222		
Chartered Admin	\$3,328		\$3,328		
Sheriff Administration	\$1,997		\$1,997		
Investigations	\$3,328		\$3,328		
Sheriff Patrol	\$60,906	\$49,813	\$11,093		
Sheriff General Services	\$1,997		\$1,997		
Detention Facility	\$10,649		\$10,649		
Fire Administration	\$887		\$887		
Fire Operations	\$35,615	\$25,853	\$9,762		
Fire Prevention	\$1,997		\$1,997		
Fire Training	\$444		\$444		
Juvenile Probation	\$4,216		\$4,216		
Juvenile Detention	\$12,155	\$7,496	\$4,659		
Alternative Sentencing	\$11,281	\$5,956	\$5,325		
Landfill Administration	\$7,426	\$4,764	\$2,662		
Juvenile Court	\$1,110		\$1,110		
District/Justice Court	\$29,274	\$20,177	\$9,097		
Parks Administration	\$9,190	\$7,637	\$1,553		
Park Maintenance	\$18,625	\$13,522	\$5,103		
Youth Sports Assoc	\$1,329	\$1,329			
Multi Purp Athletic Ctr	\$2,219		\$2,219		
Swimming Pool	\$23,645	\$3,012	\$20,633		
Community Center	\$2,885		\$2,885		
Recreation	\$23,774	\$11,350	\$12,424		

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>
Rifle Range	\$4,834	\$3,503	\$1,331		
Sports	\$9,925	\$2,382	\$7,543		
Library	\$23,167	\$18,286	\$4,881		
Sexual Assault Response Team	\$1,553		\$1,553		
Welfare	\$444		\$444		
Health Admin	\$25,864	\$20,317	\$5,547		
Medical	\$213		\$213		
Environmental Health	\$1,331		\$1,331		
DC Environmental Health	\$444		\$444		
208 Supplemental Indigent Fund	\$887		\$887		
215 Senior Citizens Fund	\$666		\$666		
225 Carson City Transit Fund	\$222		\$222		
230 Library Gift Fund	\$666		\$666		
236 Administrative Assessment Fund	\$222		\$222		
240 Traffic/Transportation Fund	\$1,822	\$1,822			
250 Regional Transportation Fund	\$1,997		\$1,997		
254 Quality of Life Fund	\$1,775		\$1,775		
256 Street Maintenance Fund	\$6,131	\$140	\$5,991		
275 Grant Fund	\$16,862		\$16,862		
280 Commissary Fund	\$666		\$666		
501 Ambulance	\$8,431		\$8,431		
505 Stormwater Drainage	\$222		\$222		
510 Wastewater Fund	\$11,105	\$5,114	\$5,991		
520 Water	\$8,279	\$2,732	\$5,547		
525 Building Permits	\$666		\$666		
530 Cemetery	\$222		\$222		
560 Fleet Management	\$7,158	\$4,273	\$2,885		
570 Group Medical Insurance	(\$21,266)		\$887	(\$22,153)	
580 Workers Compensation Ins	\$36,531		\$222		\$36,309
602 Redevelopment	\$666		\$666		
740 Tourism Authority	\$2,604	\$1,051	\$1,553		
760 Sub-Conservancy District	\$4,391	\$841	\$3,550		
All Other	\$1,051	\$1,051			
Subtotal	\$540,724	\$277,217	\$249,351	(\$22,153)	\$36,309
Direct Billed	\$159,782			\$135,084	\$24,698
Total	\$700,506	\$277,217	\$249,351	\$112,931	\$61,007

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>
	\$2,976,824			\$2,976,824
Allocated additions:				
1 - Building Charge	\$7,571		\$7,571	
2 - Equipment Charge	\$372,448		\$372,448	
1010100 - Board of Supervisors	\$6,117	\$9,250	\$15,367	
1010500 - District Attorney	\$8,622	\$606	\$9,228	
1010600 - City Manager	\$29,317	\$3,085	\$32,402	
1010620 - Purchasing	\$1,796	\$67	\$1,863	
1010630 - City Hall	\$12,677	\$313	\$12,990	
1010701 - Finance	\$24,782	\$1,269	\$26,051	
1010705 - Human Resources	\$8,182	\$541	\$8,723	
1010800 - Internal Auditor		\$3,126	\$3,126	
1013015 - Geographic Information Systems		\$24,949	\$24,949	
1013034 - Facilities Maintenance		\$13,277	\$13,277	
Total allocated additions:	<u>\$471,512</u>	<u>\$56,483</u>	<u>\$527,995</u>	<u>\$527,995</u>
Total to be allocated	<u>\$3,448,336</u>	<u>\$56,483</u>		<u>\$3,504,819</u>

Carson City, Nevada - Full Cost Allocation

Information Technology
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Help Desk</u>	<u>Network Infrastructure</u>	<u>Application Support</u>	<u>Citywide Application Support</u>
<u>Wages & Benefits</u>						
SALARIES & WAGES	\$977,314	\$192,335	\$256,838	\$252,636	\$99,588	\$175,917
FRINGE BENEFITS	\$417,708	\$82,205	\$109,774	\$107,978	\$42,564	\$75,187
<u>Other Expense and Cost</u>						
SERVICES & SUPPLIES	\$89,445	\$17,603	\$23,506	\$23,122	\$9,114	\$16,100
MAINTENANCE SERVICE CONTRACTS	\$177,304				\$1,011	\$176,293
SOFTWARE MAINT CONTRACT	\$1,095,455				\$238,510	\$856,945
OPP HARDWARE	\$36,635			\$36,635		
5 YEAR REFRESH PROGRAM	\$182,024		\$182,024			
WEBSITE EXPENSE	\$939					\$939
Departmental Expenditures	\$2,976,824	\$292,143	\$572,142	\$420,371	\$390,787	\$1,301,381
Additions: 1st						
Other	\$471,512	\$471,512				
Functional Cost	\$3,448,336	\$763,655	\$572,142	\$420,371	\$390,787	\$1,301,381
Reallocate Admin		(\$763,655)	\$162,745	\$119,574	\$111,159	\$370,177
Allocable Costs	\$3,448,336		\$734,887	\$539,945	\$501,946	\$1,671,558
1st Allocation	\$3,448,336		\$734,887	\$539,945	\$501,946	\$1,671,558
Additions: 2nd						
Other	\$56,483	\$56,483				
Functional Cost	\$56,483	\$56,483				
Reallocate Admin		(\$56,483)	\$12,037	\$8,844	\$8,222	\$27,380
Allocable Costs	\$56,483		\$12,037	\$8,844	\$8,222	\$27,380
2nd Allocation	\$56,483		\$12,037	\$8,844	\$8,222	\$27,380
Total allocated	\$3,504,819		\$746,924	\$548,789	\$510,168	\$1,698,938

Information Technology
Detail allocation of
Help Desk

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Board of Supervisors	5	0.458 %	\$3,368		\$3,368		\$3,368
Clerk	8	0.733 %	\$5,389		\$5,389		\$5,389
Treasurer	11	1.008 %	\$7,409		\$7,409		\$7,409
Elections	5	0.458 %	\$3,368		\$3,368	\$60	\$3,428
Recorder	4	0.367 %	\$2,694		\$2,694		\$2,694
Assessor	10	0.917 %	\$6,736		\$6,736	\$120	\$6,856
District Attorney	34	3.116 %	\$22,902		\$22,902		\$22,902
City Manager	10	0.917 %	\$6,736		\$6,736		\$6,736
Finance	11	1.008 %	\$7,409		\$7,409		\$7,409
Human Resources	3	0.275 %	\$2,021		\$2,021		\$2,021
Planning	13	1.192 %	\$8,757		\$8,757	\$156	\$8,913
Sheriff Administration	9	0.825 %	\$6,062		\$6,062	\$108	\$6,170
Sheriff Patrol	50	4.583 %	\$33,680		\$33,680	\$599	\$34,279
Sheriff General Services	9	0.825 %	\$6,062		\$6,062	\$108	\$6,170
Detention Facility	48	4.400 %	\$32,332		\$32,332	\$575	\$32,907
Dispatch	24	2.200 %	\$16,166		\$16,166	\$288	\$16,454
Fire Administration	4	0.367 %	\$2,694		\$2,694	\$48	\$2,742
Fire Operations	44	4.033 %	\$29,638		\$29,638	\$528	\$30,166
Fire Prevention	9	0.825 %	\$6,062		\$6,062	\$108	\$6,170
Juvenile Court	5	0.458 %	\$3,368		\$3,368	\$60	\$3,428
Juvenile Probation	19	1.742 %	\$12,798		\$12,798	\$228	\$13,026
Juvenile Detention	21	1.925 %	\$14,145		\$14,145	\$252	\$14,397
District/Justice Court	41	3.758 %	\$27,617		\$27,617	\$492	\$28,109
Alternative Sentencing	24	2.200 %	\$16,166		\$16,166	\$288	\$16,454
Parks Administration	7	0.642 %	\$4,715		\$4,715	\$84	\$4,799
Park Maintenance	23	2.108 %	\$15,493		\$15,493	\$276	\$15,769
Swimming Pool	93	8.524 %	\$62,644		\$62,644	\$1,115	\$63,759
Community Center	13	1.192 %	\$8,757		\$8,757	\$156	\$8,913
Sports	34	3.116 %	\$22,902		\$22,902	\$408	\$23,310
Library	22	2.016 %	\$14,819		\$14,819	\$264	\$15,083
Health Admin	25	2.291 %	\$16,840		\$16,840	\$300	\$17,140
215 Senior Citizens Fund	3	0.275 %	\$2,021		\$2,021	\$36	\$2,057
256 Street Maintenance Fund	27	2.475 %	\$18,187		\$18,187	\$324	\$18,511
510 Wastewater Fund	27	2.475 %	\$18,187		\$18,187	\$324	\$18,511
525 Building Permits	3	0.275 %	\$2,021		\$2,021	\$36	\$2,057
560 Fleet Management	13	1.192 %	\$8,757		\$8,757	\$156	\$8,913
580 Workers Compensation Ins	1	0.092 %	\$674		\$674	\$12	\$686
Fire Training	2	0.183 %	\$1,347		\$1,347	\$24	\$1,371
Public Works	43	3.941 %	\$28,964		\$28,964	\$516	\$29,480
Landfill Administration	12	1.100 %	\$8,083		\$8,083	\$144	\$8,227
Investigations	15	1.375 %	\$10,104		\$10,104	\$180	\$10,284

Carson City, Nevada - Full Cost Allocation

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	19	1.742 %	\$12,798		\$12,798	\$228	\$13,026
570 Group Medical Insurance	4	0.367 %	\$2,694		\$2,694	\$48	\$2,742
520 Water	25	2.291 %	\$16,840		\$16,840	\$300	\$17,140
760 Sub-Conservancy District	16	1.467 %	\$10,777		\$10,777	\$192	\$10,969
740 Tourism Authority	7	0.642 %	\$4,715		\$4,715	\$84	\$4,799
501 Ambulance	38	3.483 %	\$25,596		\$25,596	\$456	\$26,052
Pulbic Guardian	6	0.550 %	\$4,042		\$4,042	\$72	\$4,114
Chartered Admin	15	1.375 %	\$10,104		\$10,104	\$180	\$10,284
Purchasing	1	0.092 %	\$674		\$674		\$674
254 Quality of Life Fund	8	0.733 %	\$5,389		\$5,389	\$96	\$5,485
Recreation	56	5.133 %	\$37,721		\$37,721	\$671	\$38,392
280 Commissary Fund	3	0.275 %	\$2,021		\$2,021	\$36	\$2,057
Geographic Information Systems	1	0.092 %	\$674		\$674	\$12	\$686
Welfare	2	0.183 %	\$1,347		\$1,347	\$24	\$1,371
Environmental Health	6	0.550 %	\$4,042		\$4,042	\$72	\$4,114
DC Environmental Health	2	0.183 %	\$1,347		\$1,347	\$24	\$1,371
225 Carson City Transit Fund	1	0.092 %	\$674		\$674	\$12	\$686
250 Regional Transportation Fund	9	0.825 %	\$6,062		\$6,062	\$108	\$6,170
602 Redevelopment	3	0.275 %	\$2,021		\$2,021	\$36	\$2,057
Business License	1	0.092 %	\$674		\$674	\$12	\$686
Rifle Range	6	0.550 %	\$4,042		\$4,042	\$72	\$4,114
275 Grant Fund	50	4.583 %	\$33,680		\$33,680	\$599	\$34,279
505 Stormwater Drainage	1	0.092 %	\$674		\$674	\$12	\$686
Multi Purp Athletic Ctr	10	0.917 %	\$6,736		\$6,736	\$120	\$6,856
Sexual Assalt Response Team	7	0.642 %	\$4,715		\$4,715	\$84	\$4,799
Medical	1	0.092 %	\$674		\$674	\$12	\$686
208 Supplemental Indigent Fund	4	0.367 %	\$2,694		\$2,694	\$48	\$2,742
230 Library Gift Fund	3	0.275 %	\$2,021		\$2,021	\$36	\$2,057
236 Administrative Assessment Fund	1	0.092 %	\$674		\$674	\$12	\$686
530 Cemetery	1	0.086 %	\$671		\$671	\$6	\$677
Total	<u>1,091</u>	<u>100.000 %</u>	<u>\$734,887</u>		<u>\$734,887</u>	<u>\$12,037</u>	<u>\$746,924</u>

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

Source:

Information Technology
Detail allocation of
Network Infrastructure

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	5	0.458 %	\$2,475		\$2,475		\$2,475
Clerk	8	0.733 %	\$3,959		\$3,959		\$3,959
Treasurer	11	1.008 %	\$5,444		\$5,444		\$5,444
Elections	5	0.458 %	\$2,475		\$2,475	\$44	\$2,519
Recorder	4	0.367 %	\$1,980		\$1,980		\$1,980
Assessor	10	0.917 %	\$4,949		\$4,949	\$88	\$5,037
District Attorney	34	3.116 %	\$16,827		\$16,827		\$16,827
City Manager	10	0.917 %	\$4,949		\$4,949		\$4,949
Finance	11	1.008 %	\$5,444		\$5,444		\$5,444
Human Resources	3	0.275 %	\$1,485		\$1,485		\$1,485
Planning	13	1.192 %	\$6,434		\$6,434	\$115	\$6,549
Sheriff Administration	9	0.825 %	\$4,454		\$4,454	\$79	\$4,533
Sheriff Patrol	50	4.583 %	\$24,745		\$24,745	\$440	\$25,185
Sheriff General Services	9	0.825 %	\$4,454		\$4,454	\$79	\$4,533
Detention Facility	48	4.400 %	\$23,756		\$23,756	\$423	\$24,179
Dispatch	24	2.200 %	\$11,878		\$11,878	\$211	\$12,089
Fire Administration	4	0.367 %	\$1,980		\$1,980	\$35	\$2,015
Fire Operations	44	4.033 %	\$21,776		\$21,776	\$388	\$22,164
Fire Prevention	9	0.825 %	\$4,454		\$4,454	\$79	\$4,533
Juvenile Court	5	0.458 %	\$2,475		\$2,475	\$44	\$2,519
Juvenile Probation	19	1.742 %	\$9,403		\$9,403	\$167	\$9,570
Juvenile Detention	21	1.925 %	\$10,393		\$10,393	\$185	\$10,578
District/Justice Court	41	3.758 %	\$20,291		\$20,291	\$361	\$20,652
Alternative Sentencing	24	2.200 %	\$11,878		\$11,878	\$211	\$12,089
Parks Administration	7	0.642 %	\$3,464		\$3,464	\$62	\$3,526
Park Maintenance	23	2.108 %	\$11,383		\$11,383	\$203	\$11,586
Swimming Pool	93	8.524 %	\$46,026		\$46,026	\$819	\$46,845
Community Center	13	1.192 %	\$6,434		\$6,434	\$115	\$6,549
Sports	34	3.116 %	\$16,827		\$16,827	\$299	\$17,126
Library	22	2.016 %	\$10,888		\$10,888	\$194	\$11,082
Health Admin	25	2.291 %	\$12,373		\$12,373	\$220	\$12,593
215 Senior Citizens Fund	3	0.275 %	\$1,485		\$1,485	\$26	\$1,511
256 Street Maintenance Fund	27	2.475 %	\$13,363		\$13,363	\$238	\$13,601
510 Wastewater Fund	27	2.475 %	\$13,363		\$13,363	\$238	\$13,601
525 Building Permits	3	0.275 %	\$1,485		\$1,485	\$26	\$1,511
560 Fleet Management	13	1.192 %	\$6,434		\$6,434	\$115	\$6,549
580 Workers Compensation Ins	1	0.092 %	\$495		\$495	\$9	\$504
Fire Training	2	0.183 %	\$990		\$990	\$18	\$1,008
Public Works	43	3.941 %	\$21,281		\$21,281	\$379	\$21,660
Landfill Administration	12	1.100 %	\$5,939		\$5,939	\$106	\$6,045
Investigations	15	1.375 %	\$7,424		\$7,424	\$132	\$7,556

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>
Facilities Maintenance	19	1.742 %	\$9,403		\$9,403	\$167	\$9,570
570 Group Medical Insurance	4	0.367 %	\$1,980		\$1,980	\$35	\$2,015
520 Water	25	2.291 %	\$12,373		\$12,373	\$220	\$12,593
760 Sub-Conservancy District	16	1.467 %	\$7,919		\$7,919	\$141	\$8,060
740 Tourism Authority	7	0.642 %	\$3,464		\$3,464	\$62	\$3,526
501 Ambulance	38	3.483 %	\$18,807		\$18,807	\$335	\$19,142
Pulbic Guardian	6	0.550 %	\$2,969		\$2,969	\$53	\$3,022
Chartered Admin	15	1.375 %	\$7,424		\$7,424	\$132	\$7,556
Purchasing	1	0.092 %	\$495		\$495		\$495
254 Quality of Life Fund	8	0.733 %	\$3,959		\$3,959	\$70	\$4,029
Recreation	56	5.133 %	\$27,715		\$27,715	\$493	\$28,208
280 Commissary Fund	3	0.275 %	\$1,485		\$1,485	\$26	\$1,511
Geographic Information Systems	1	0.092 %	\$495		\$495	\$9	\$504
Welfare	2	0.183 %	\$990		\$990	\$18	\$1,008
Environmental Health	6	0.550 %	\$2,969		\$2,969	\$53	\$3,022
DC Environmental Health	2	0.183 %	\$990		\$990	\$18	\$1,008
225 Carson City Transit Fund	1	0.092 %	\$495		\$495	\$9	\$504
250 Regional Transportation Fund	9	0.825 %	\$4,454		\$4,454	\$79	\$4,533
602 Redevelopment	3	0.275 %	\$1,485		\$1,485	\$26	\$1,511
Business License	1	0.092 %	\$495		\$495	\$9	\$504
Rifle Range	6	0.550 %	\$2,969		\$2,969	\$53	\$3,022
275 Grant Fund	50	4.583 %	\$24,745		\$24,745	\$440	\$25,185
505 Stormwater Drainage	1	0.092 %	\$495		\$495	\$9	\$504
Multi Purp Athletic Ctr	10	0.917 %	\$4,949		\$4,949	\$88	\$5,037
Sexual Assalt Response Team	7	0.642 %	\$3,464		\$3,464	\$62	\$3,526
Medical	1	0.092 %	\$495		\$495	\$9	\$504
208 Supplemental Indigent Fund	4	0.367 %	\$1,980		\$1,980	\$35	\$2,015
230 Library Gift Fund	3	0.275 %	\$1,485		\$1,485	\$26	\$1,511
236 Administrative Assessment Fund	1	0.092 %	\$495		\$495	\$9	\$504
530 Cemetery	1	0.086 %	\$490		\$490	\$10	\$500
Total	<u>1,091</u>	<u>100.000 %</u>	<u>\$539,945</u>		<u>\$539,945</u>	<u>\$8,844</u>	<u>\$548,789</u>

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

Source: Expenditure Worksheet

Information Technology
Detail allocation of
Application Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Clerk	21,084	8.803 %	\$44,184		\$44,184		\$44,184
Recorder	21,083	8.802 %	\$44,182		\$44,182		\$44,182
Assessor	95,835	40.011 %	\$200,834		\$200,834	\$4,201	\$205,035
City Manager	9,576	3.998 %	\$20,068		\$20,068		\$20,068
Sheriff Administration	8,051	3.361 %	\$16,872		\$16,872	\$353	\$17,225
Fire Administration	9,731	4.063 %	\$20,393		\$20,393	\$427	\$20,820
Parks Administration	1,888	0.788 %	\$3,957		\$3,957	\$83	\$4,040
Juvenile Probation	1,375	0.574 %	\$2,881		\$2,881	\$60	\$2,941
Health Admin	10,213	4.264 %	\$21,403		\$21,403	\$448	\$21,851
District/Justice Court	25,000	10.437 %	\$52,391		\$52,391	\$1,096	\$53,487
Planning	7,020	2.931 %	\$14,711		\$14,711	\$308	\$15,019
Public Works	28,381	11.849 %	\$59,476		\$59,476	\$1,244	\$60,720
740 Tourism Authority	40	0.017 %	\$84		\$84	\$2	\$86
Business License	4	0.002 %	\$8		\$8		\$8
525 Building Permits	6	0.003 %	\$13		\$13		\$13
Treasurer	234	0.097 %	\$489		\$489		\$489
Total	<u>239,521</u>	<u>100.000 %</u>	<u>\$501,946</u>		<u>\$501,946</u>	<u>\$8,222</u>	<u>\$510,168</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	5	0.448 %	\$7,482		\$7,482		\$7,482
Clerk	8	0.716 %	\$11,972		\$11,972		\$11,972
Treasurer	11	0.985 %	\$16,461		\$16,461		\$16,461
Elections	5	0.448 %	\$7,482		\$7,482	\$133	\$7,615
Recorder	4	0.358 %	\$5,986		\$5,986		\$5,986
Assessor	10	0.895 %	\$14,965		\$14,965	\$266	\$15,231
District Attorney	34	3.044 %	\$50,880		\$50,880		\$50,880
City Manager	10	0.895 %	\$14,965		\$14,965		\$14,965
Finance	11	0.985 %	\$16,461		\$16,461		\$16,461
Human Resources	3	0.269 %	\$4,489		\$4,489		\$4,489
Purchasing	1	0.090 %	\$1,496		\$1,496		\$1,496
Planning	13	1.164 %	\$19,454		\$19,454	\$346	\$19,800
Sheriff Administration	9	0.806 %	\$13,468		\$13,468	\$239	\$13,707
Sheriff Patrol	50	4.476 %	\$74,824		\$74,824	\$1,329	\$76,153
Sheriff General Services	9	0.806 %	\$13,468		\$13,468	\$239	\$13,707
Detention Facility	48	4.297 %	\$71,831		\$71,831	\$1,276	\$73,107
Dispatch	24	2.149 %	\$35,915		\$35,915	\$638	\$36,553
Fire Administration	4	0.358 %	\$5,986		\$5,986	\$106	\$6,092
Fire Operations	44	3.939 %	\$65,845		\$65,845	\$1,170	\$67,015
Fire Prevention	9	0.806 %	\$13,468		\$13,468	\$239	\$13,707
Fire Training	2	0.179 %	\$2,993		\$2,993	\$53	\$3,046
Juvenile Court	5	0.448 %	\$7,482		\$7,482	\$133	\$7,615
Juvenile Probation	19	1.701 %	\$28,433		\$28,433	\$505	\$28,938
Juvenile Detention	21	1.880 %	\$31,426		\$31,426	\$558	\$31,984
District/Justice Court	41	3.671 %	\$61,355		\$61,355	\$1,090	\$62,445
Alternative Sentencing	24	2.149 %	\$35,915		\$35,915	\$638	\$36,553
Parks Administration	7	0.627 %	\$10,475		\$10,475	\$186	\$10,661
Park Maintenance	23	2.059 %	\$34,419		\$34,419	\$611	\$35,030
Swimming Pool	93	8.326 %	\$139,172		\$139,172	\$2,472	\$141,644
Community Center	13	1.164 %	\$19,454		\$19,454	\$346	\$19,800
Recreation	56	5.013 %	\$83,802		\$83,802	\$1,489	\$85,291
Sports	34	3.044 %	\$50,880		\$50,880	\$904	\$51,784
Library	22	1.970 %	\$32,922		\$32,922	\$585	\$33,507
Health Admin	25	2.238 %	\$37,412		\$37,412	\$665	\$38,077
215 Senior Citizens Fund	3	0.269 %	\$4,489		\$4,489	\$80	\$4,569
256 Street Maintenance Fund	27	2.417 %	\$40,405		\$40,405	\$718	\$41,123
510 Wastewater Fund	27	2.417 %	\$40,405		\$40,405	\$718	\$41,123
525 Building Permits	3	0.269 %	\$4,489		\$4,489	\$80	\$4,569
530 Cemetery	1	0.090 %	\$1,496		\$1,496	\$27	\$1,523
560 Fleet Management	13	1.164 %	\$19,454		\$19,454	\$346	\$19,800
580 Workers Compensation Ins	1	0.090 %	\$1,496		\$1,496	\$27	\$1,523

Carson City, Nevada - Full Cost Allocation

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	43	3.850 %	\$64,348		\$64,348	\$1,143	\$65,491
Landfill Administration	12	1.074 %	\$17,958		\$17,958	\$319	\$18,277
Investigations	15	1.343 %	\$22,447		\$22,447	\$399	\$22,846
Facilities Maintenance	19	1.701 %	\$28,433		\$28,433	\$505	\$28,938
570 Group Medical Insurance	4	0.358 %	\$5,986		\$5,986	\$106	\$6,092
520 Water	25	2.238 %	\$37,412		\$37,412	\$665	\$38,077
760 Sub-Conservancy District	16	1.432 %	\$23,944		\$23,944	\$425	\$24,369
740 Tourism Authority	7	0.627 %	\$10,475		\$10,475	\$186	\$10,661
501 Ambulance	38	3.402 %	\$56,866		\$56,866	\$1,010	\$57,876
Pulbic Guardian	6	0.537 %	\$8,979		\$8,979	\$159	\$9,138
Chartered Admin	15	1.343 %	\$22,447		\$22,447	\$399	\$22,846
254 Quality of Life Fund	8	0.716 %	\$11,972		\$11,972	\$213	\$12,185
Multi Purp Athletic Ctr	10	0.895 %	\$14,965		\$14,965	\$266	\$15,231
280 Commissary Fund	3	0.269 %	\$4,489		\$4,489	\$80	\$4,569
Geographic Information Systems	1	0.090 %	\$1,496		\$1,496	\$27	\$1,523
Sexual Assalt Response Team	7	0.627 %	\$10,475		\$10,475	\$186	\$10,661
Welfare	2	0.179 %	\$2,993		\$2,993	\$53	\$3,046
Environmental Health	6	0.537 %	\$8,979		\$8,979	\$159	\$9,138
DC Environmental Health	2	0.179 %	\$2,993		\$2,993	\$53	\$3,046
208 Supplemental Indigent Fund	4	0.358 %	\$5,986		\$5,986	\$106	\$6,092
225 Carson City Transit Fund	1	0.090 %	\$1,496		\$1,496	\$27	\$1,523
250 Regional Transportation Fund	9	0.806 %	\$13,468		\$13,468	\$239	\$13,707
602 Redevelopment	3	0.269 %	\$4,489		\$4,489	\$80	\$4,569
Rifle Range	6	0.537 %	\$8,979		\$8,979	\$159	\$9,138
230 Library Gift Fund	3	0.269 %	\$4,489		\$4,489	\$80	\$4,569
236 Administrative Assessment Fund	1	0.090 %	\$1,496		\$1,496	\$27	\$1,523
275 Grant Fund	76	6.804 %	\$113,732		\$113,732	\$2,020	\$115,752
505 Stormwater Drainage	1	0.090 %	\$1,496		\$1,496	\$27	\$1,523
Business License	1	0.090 %	\$1,496		\$1,496	\$27	\$1,523
Medical	1	0.081 %	\$1,502		\$1,502	\$23	\$1,525
Total	1,117	100.000 %	\$1,671,558		\$1,671,558	\$27,380	\$1,698,938

(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	\$13,325	\$3,368	\$2,475		\$7,482
Clerk	\$65,504	\$5,389	\$3,959	\$44,184	\$11,972
Recorder	\$54,842	\$2,694	\$1,980	\$44,182	\$5,986
Treasurer	\$29,803	\$7,409	\$5,444	\$489	\$16,461
District Attorney	\$90,609	\$22,902	\$16,827		\$50,880
City Manager	\$46,718	\$6,736	\$4,949	\$20,068	\$14,965
Purchasing	\$2,665	\$674	\$495		\$1,496
Finance	\$29,314	\$7,409	\$5,444		\$16,461
Human Resources	\$7,995	\$2,021	\$1,485		\$4,489
Dispatch	\$65,096	\$16,454	\$12,089		\$36,553
Public Works	\$177,351	\$29,480	\$21,660	\$60,720	\$65,491
Geographic Information Systems	\$2,713	\$686	\$504		\$1,523
Facilities Maintenance	\$51,534	\$13,026	\$9,570		\$28,938
Elections	\$13,562	\$3,428	\$2,519		\$7,615
Pulbic Guardian	\$16,274	\$4,114	\$3,022		\$9,138
Assessor	\$232,159	\$6,856	\$5,037	\$205,035	\$15,231
Planning	\$50,281	\$8,913	\$6,549	\$15,019	\$19,800
Business License	\$2,721	\$686	\$504	\$8	\$1,523
Chartered Admin	\$40,686	\$10,284	\$7,556		\$22,846
Sheriff Administration	\$41,635	\$6,170	\$4,533	\$17,225	\$13,707
Investigations	\$40,686	\$10,284	\$7,556		\$22,846
Sheriff Patrol	\$135,617	\$34,279	\$25,185		\$76,153
Sheriff General Services	\$24,410	\$6,170	\$4,533		\$13,707
Detention Facility	\$130,193	\$32,907	\$24,179		\$73,107
Fire Administration	\$31,669	\$2,742	\$2,015	\$20,820	\$6,092
Fire Operations	\$119,345	\$30,166	\$22,164		\$67,015
Fire Prevention	\$24,410	\$6,170	\$4,533		\$13,707
Fire Training	\$5,425	\$1,371	\$1,008		\$3,046
Juvenile Probation	\$54,475	\$13,026	\$9,570	\$2,941	\$28,938
Juvenile Detention	\$56,959	\$14,397	\$10,578		\$31,984
Alternative Sentencing	\$65,096	\$16,454	\$12,089		\$36,553
Landfill Administration	\$32,549	\$8,227	\$6,045		\$18,277
Juvenile Court	\$13,562	\$3,428	\$2,519		\$7,615
District/Justice Court	\$164,693	\$28,109	\$20,652	\$53,487	\$62,445
Parks Administration	\$23,026	\$4,799	\$3,526	\$4,040	\$10,661
Park Maintenance	\$62,385	\$15,769	\$11,586		\$35,030
Multi Purp Athletic Ctr	\$27,124	\$6,856	\$5,037		\$15,231
Swimming Pool	\$252,248	\$63,759	\$46,845		\$141,644
Community Center	\$35,262	\$8,913	\$6,549		\$19,800
Recreation	\$151,891	\$38,392	\$28,208		\$85,291

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>
Rifle Range	\$16,274	\$4,114	\$3,022		\$9,138
Sports	\$92,220	\$23,310	\$17,126		\$51,784
Library	\$59,672	\$15,083	\$11,082		\$33,507
Sexual Assault Response Team	\$18,986	\$4,799	\$3,526		\$10,661
Welfare	\$5,425	\$1,371	\$1,008		\$3,046
Health Admin	\$89,661	\$17,140	\$12,593	\$21,851	\$38,077
Medical	\$2,715	\$686	\$504		\$1,525
Environmental Health	\$16,274	\$4,114	\$3,022		\$9,138
DC Environmental Health	\$5,425	\$1,371	\$1,008		\$3,046
208 Supplemental Indigent Fund	\$10,849	\$2,742	\$2,015		\$6,092
215 Senior Citizens Fund	\$8,137	\$2,057	\$1,511		\$4,569
225 Carson City Transit Fund	\$2,713	\$686	\$504		\$1,523
230 Library Gift Fund	\$8,137	\$2,057	\$1,511		\$4,569
236 Administrative Assessment Fund	\$2,713	\$686	\$504		\$1,523
250 Regional Transportation Fund	\$24,410	\$6,170	\$4,533		\$13,707
254 Quality of Life Fund	\$21,699	\$5,485	\$4,029		\$12,185
256 Street Maintenance Fund	\$73,235	\$18,511	\$13,601		\$41,123
275 Grant Fund	\$175,216	\$34,279	\$25,185		\$115,752
280 Commissary Fund	\$8,137	\$2,057	\$1,511		\$4,569
501 Ambulance	\$103,070	\$26,052	\$19,142		\$57,876
505 Stormwater Drainage	\$2,713	\$686	\$504		\$1,523
510 Wastewater Fund	\$73,235	\$18,511	\$13,601		\$41,123
520 Water	\$67,810	\$17,140	\$12,593		\$38,077
525 Building Permits	\$8,150	\$2,057	\$1,511	\$13	\$4,569
530 Cemetery	\$2,700	\$677	\$500		\$1,523
560 Fleet Management	\$35,262	\$8,913	\$6,549		\$19,800
570 Group Medical Insurance	\$10,849	\$2,742	\$2,015		\$6,092
580 Workers Compensation Ins	\$2,713	\$686	\$504		\$1,523
602 Redevelopment	\$8,137	\$2,057	\$1,511		\$4,569
740 Tourism Authority	\$19,072	\$4,799	\$3,526	\$86	\$10,661
760 Sub-Conservancy District	\$43,398	\$10,969	\$8,060		\$24,369
Total	\$3,504,819	\$746,924	\$548,789	\$510,168	\$1,698,938

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>
	\$108,504			\$108,504
Allocated additions:				
1010100 - Board of Supervisors	\$223	\$337	\$560	
1010212 - Clerk	\$7,660	\$4,230	\$11,890	
1010600 - City Manager	\$1,069	\$112	\$1,181	
1010620 - Purchasing	\$82	\$3	\$85	
1010701 - Finance	\$1,118	\$56	\$1,174	
Total allocated additions:	<u>\$10,152</u>	<u>\$4,738</u>	<u>\$14,890</u>	<u>\$14,890</u>
Total to be allocated	<u>\$118,656</u>	<u>\$4,738</u>		<u>\$123,394</u>

Internal Auditor
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Internal Audit</u>
<u>Other Expense and Cost</u>			
SALARIES & WAGES			
FRINGE BENEFITS			
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$108,504		\$108,504
Departmental Expenditures	\$108,504		\$108,504
Additions: 1st			
Other	\$10,152	\$10,152	
Functional Cost	\$118,656	\$10,152	\$108,504
Reallocate Admin		(\$10,152)	\$10,152
Allocable Costs	\$118,656		\$118,656
1st Allocation	\$118,656		\$118,656
Additions: 2nd			
Other	\$4,738	\$4,738	
Functional Cost	\$4,738	\$4,738	
Reallocate Admin		(\$4,738)	\$4,738
Allocable Costs	\$4,738		\$4,738
2nd Allocation	\$4,738		\$4,738
Total allocated	\$123,394		\$123,394

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	229,298	0.203 %	\$241		\$241		\$241
Clerk	431,865	0.382 %	\$454		\$454		\$454
Recorder	444,716	0.394 %	\$467		\$467		\$467
Public Safety Complex	262,165	0.232 %	\$275		\$275		\$275
Elections	447,527	0.396 %	\$470		\$470	\$21	\$491
Treasurer	728,978	0.645 %	\$766		\$766		\$766
Assessor	907,065	0.803 %	\$953		\$953	\$42	\$995
District Attorney	3,281,544	2.904 %	\$3,446		\$3,446		\$3,446
City Manager	939,326	0.831 %	\$986		\$986		\$986
Public Defender	1,895,524	1.678 %	\$1,991		\$1,991	\$88	\$2,079
Central Services	691,980	0.612 %	\$727		\$727	\$32	\$759
Finance	839,401	0.743 %	\$881		\$881		\$881
Human Resources	339,984	0.301 %	\$357		\$357		\$357
Information Technology	2,976,824	2.635 %	\$3,126		\$3,126		\$3,126
Geographic Information Systems	294,659	0.261 %	\$309		\$309	\$14	\$323
Purchasing	152,192	0.135 %	\$160		\$160		\$160
City Hall	73,802	0.065 %	\$78		\$78		\$78
Planning	686,536	0.608 %	\$721		\$721	\$32	\$753
Business License	93,003	0.082 %	\$98		\$98	\$4	\$102
Sheriff Administration	1,325,825	1.173 %	\$1,392		\$1,392	\$61	\$1,453
Sheriff Patrol	7,000,890	6.196 %	\$7,352		\$7,352	\$324	\$7,676
Sheriff General Services	549,168	0.486 %	\$577		\$577	\$25	\$602
Detention Facility	5,797,265	5.131 %	\$6,088		\$6,088	\$269	\$6,357
Dispatch	1,859,696	1.646 %	\$1,953		\$1,953	\$86	\$2,039
Trinet Grant	118,319	0.105 %	\$124		\$124	\$5	\$129
Fire Administration	333,631	0.295 %	\$350		\$350	\$15	\$365
Fire Operations	8,657,403	7.662 %	\$9,091		\$9,091	\$401	\$9,492
Fire Prevention	541,687	0.479 %	\$569		\$569	\$25	\$594
Fire Training	337,292	0.299 %	\$354		\$354	\$16	\$370
Emergency Management	249,032	0.220 %	\$262		\$262	\$12	\$274
Public Works	2,669,731	2.363 %	\$2,804		\$2,804	\$124	\$2,928
Juvenile Court	721,324	0.638 %	\$757		\$757	\$33	\$790
Juvenile Probation	1,996,495	1.767 %	\$2,097		\$2,097	\$92	\$2,189
Juvenile Detention	1,741,241	1.541 %	\$1,829		\$1,829	\$81	\$1,910
District/Justice Court	4,279,205	3.787 %	\$4,494		\$4,494	\$198	\$4,692
Alternative Sentencing	1,437,339	1.272 %	\$1,509		\$1,509	\$67	\$1,576
Parks Administration	520,726	0.461 %	\$547		\$547	\$24	\$571
Park Maintenance	1,611,167	1.426 %	\$1,692		\$1,692	\$75	\$1,767
Grants, Gifts, Donations	66,044	0.058 %	\$69		\$69	\$3	\$72
Swimming Pool	771,191	0.683 %	\$810		\$810	\$36	\$846
Community Center	334,787	0.296 %	\$352		\$352	\$16	\$368

Carson City, Nevada - Full Cost Allocation

**Internal Auditor
Detail allocation of
Internal Audit**

<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>
Recreation	444,333	0.393 %	\$467		\$467	\$21	\$488
Sports	386,597	0.342 %	\$406		\$406	\$18	\$424
Library	1,383,803	1.225 %	\$1,453		\$1,453	\$64	\$1,517
Health Admin	598,204	0.529 %	\$628		\$628	\$28	\$656
Landfill Administration	2,294,292	2.031 %	\$2,409		\$2,409	\$106	\$2,515
Animal Services	700,906	0.620 %	\$736		\$736	\$32	\$768
202 Cooperative Extension Fund	139,672	0.124 %	\$147		\$147	\$6	\$153
208 Supplemental Indigent Fund	1,579,857	1.398 %	\$1,659		\$1,659	\$73	\$1,732
215 Senior Citizens Fund	653,594	0.578 %	\$686		\$686	\$30	\$716
225 Carson City Transit Fund	1,700,431	1.505 %	\$1,786		\$1,786	\$79	\$1,865
230 Library Gift Fund	10,848	0.010 %	\$11		\$11	\$1	\$12
236 Administrative Assessment Fund	53,305	0.047 %	\$56		\$56	\$2	\$58
240 Traffic/Transportation Fund	11,532	0.010 %	\$12		\$12	\$1	\$13
250 Regional Transportation Fund	539,371	0.477 %	\$566		\$566	\$25	\$591
254 Quality of Life Fund	1,036,046	0.917 %	\$1,088		\$1,088	\$48	\$1,136
256 Street Maintenance Fund	4,334,649	3.836 %	\$4,552		\$4,552	\$201	\$4,753
275 Grant Fund	4,362,319	3.861 %	\$4,581		\$4,581	\$202	\$4,783
280 Commissary Fund	311,667	0.276 %	\$327		\$327	\$14	\$341
505 Stormwater Drainage	354,681	0.314 %	\$372		\$372	\$16	\$388
510 Wastewater Fund	4,540,961	4.019 %	\$4,769		\$4,769	\$210	\$4,979
520 Water	6,903,639	6.110 %	\$7,250		\$7,250	\$320	\$7,570
525 Building Permits	1,486,720	1.316 %	\$1,561		\$1,561	\$69	\$1,630
530 Cemetery	44,603	0.039 %	\$47		\$47	\$2	\$49
560 Fleet Management	1,295,059	1.146 %	\$1,360		\$1,360	\$60	\$1,420
570 Group Medical Insurance	1,915,484	1.695 %	\$2,012		\$2,012	\$89	\$2,101
580 Workers Compensation Ins	1,360,288	1.204 %	\$1,428		\$1,428	\$63	\$1,491
590 Insurance Fund	1,679,745	1.487 %	\$1,764		\$1,764	\$78	\$1,842
602 Redevelopment	250,280	0.222 %	\$263		\$263	\$12	\$275
603 Redevelopment Revolving	116,899	0.103 %	\$123		\$123	\$5	\$128
Medical	100,890	0.089 %	\$106		\$106	\$5	\$111
Environmental Health	367,423	0.325 %	\$386		\$386	\$17	\$403
Investigations	3,140,643	2.780 %	\$3,298		\$3,298	\$145	\$3,443
DC/JC Fees & Assessment	278,842	0.247 %	\$293		\$293	\$13	\$306
Northgate	27,640	0.024 %	\$29		\$29	\$1	\$30
210 Capital Projects Fund	1,418,865	1.256 %	\$1,490		\$1,490	\$66	\$1,556
287 911 Surcharge	578,977	0.512 %	\$608		\$608	\$27	\$635
Wildland Fire Management	191,472	0.169 %	\$201		\$201	\$9	\$210
Facilities Maintenance	1,631,696	1.444 %	\$1,714		\$1,714	\$76	\$1,790
Pulbic Guardian	299,824	0.265 %	\$315		\$315	\$14	\$329
Chartered Admin	1,034,283	0.915 %	\$1,086		\$1,086	\$48	\$1,134
Multi Purp Athletic Ctr	143,594	0.127 %	\$151		\$151	\$7	\$158

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	73,805	0.065 %	\$78		\$78	\$3	\$81
Juvenile Court Fees/Assessments	15,464	0.014 %	\$16		\$16	\$1	\$17
DC Environmental Health	241,876	0.214 %	\$254		\$254	\$11	\$265
235 Landscape Maintenance Fund	43,851	0.039 %	\$46		\$46	\$2	\$48
Sexual Assault Response Team	11,335	0.010 %	\$12		\$12	\$1	\$13
Welfare	526,550	0.466 %	\$553		\$553	\$24	\$577
501 Ambulance	3,523,765	3.119 %	\$3,700		\$3,700	\$163	\$3,863
Rifle Range	129,741	0.115 %	\$136		\$136	\$6	\$142
237 S Carson Neighbrhd Imprv Dist	84,500	0.077 %	\$87		\$87	\$3	\$90
Total	<u>112,990,668</u>	<u>100.000 %</u>	<u>\$118,656</u>		<u>\$118,656</u>	<u>\$4,738</u>	<u>\$123,394</u>

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

Source: General Ledger

Internal Auditor
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Internal Audit</u>
Board of Supervisors	\$241	\$241
Clerk	\$454	\$454
Recorder	\$467	\$467
Public Safety Complex	\$275	\$275
Treasurer	\$766	\$766
District Attorney	\$3,446	\$3,446
City Manager	\$986	\$986
Purchasing	\$160	\$160
City Hall	\$78	\$78
Finance	\$881	\$881
Human Resources	\$357	\$357
Information Technology	\$3,126	\$3,126
Dispatch	\$2,039	\$2,039
Public Works	\$2,928	\$2,928
Geographic Information Systems	\$323	\$323
Facilities Maintenance	\$1,790	\$1,790
Elections	\$491	\$491
Pulbic Guardian	\$329	\$329
Assessor	\$995	\$995
Public Defender	\$2,079	\$2,079
Central Services	\$759	\$759
Northgate	\$30	\$30
Planning	\$753	\$753
Business License	\$102	\$102
Chartered Admin	\$1,134	\$1,134
Sheriff Administration	\$1,453	\$1,453
Investigations	\$3,443	\$3,443
Sheriff Patrol	\$7,676	\$7,676
Sheriff General Services	\$602	\$602
Detention Facility	\$6,357	\$6,357
Trinet Grant	\$129	\$129
Fire Administration	\$365	\$365
Fire Operations	\$9,492	\$9,492
Fire Prevention	\$594	\$594
Fire Training	\$370	\$370
Emergency Management	\$274	\$274
Wildland Fire Management	\$210	\$210
Juvenile Probation	\$2,189	\$2,189
Juvenile Detention	\$1,910	\$1,910
Alternative Sentencing	\$1,576	\$1,576
Landfill Administration	\$2,515	\$2,515
Juvenile Court	\$790	\$790

Internal Auditor
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Internal Audit</u>
Juvenile Court Fees/Assessments	\$17	\$17
District/Justice Court	\$4,692	\$4,692
DC/JC Fees & Assessment	\$306	\$306
Parks Administration	\$571	\$571
Park Maintenance	\$1,767	\$1,767
Grants, Gifts, Donations	\$72	\$72
Youth Sports Assoc	\$81	\$81
Multi Purp Athletic Ctr	\$158	\$158
Swimming Pool	\$846	\$846
Community Center	\$368	\$368
Recreation	\$488	\$488
Rifle Range	\$142	\$142
Sports	\$424	\$424
Library	\$1,517	\$1,517
Sexual Assalt Response Team	\$13	\$13
Welfare	\$577	\$577
Health Admin	\$656	\$656
Medical	\$111	\$111
Environmental Health	\$403	\$403
DC Environmental Health	\$265	\$265
Animal Services	\$768	\$768
202 Cooperative Extension Fund	\$153	\$153
208 Supplemental Indigent Fund	\$1,732	\$1,732
210 Capital Projects Fund	\$1,556	\$1,556
215 Senior Citizens Fund	\$716	\$716
225 Carson City Transit Fund	\$1,865	\$1,865
230 Library Gift Fund	\$12	\$12
235 Landscape Maintenance Fund	\$48	\$48
236 Administrative Assessment Fund	\$58	\$58
237 S Carson Neighbrhd Imprv Dist	\$90	\$90
240 Traffic/Transportation Fund	\$13	\$13
250 Regional Transportation Fund	\$591	\$591
254 Quality of Life Fund	\$1,136	\$1,136
256 Street Maintenance Fund	\$4,753	\$4,753
275 Grant Fund	\$4,783	\$4,783
280 Commissary Fund	\$341	\$341
287 911 Surcharge	\$635	\$635
501 Ambulance	\$3,863	\$3,863
505 Stormwater Drainage	\$388	\$388
510 Wastewater Fund	\$4,979	\$4,979
520 Water	\$7,570	\$7,570
525 Building Permits	\$1,630	\$1,630

Carson City, Nevada - Full Cost Allocation

Internal Auditor
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Internal Audit</u>
530 Cemetery	\$49	\$49
560 Fleet Management	\$1,420	\$1,420
570 Group Medical Insurance	\$2,101	\$2,101
580 Workers Compensation Ins	\$1,491	\$1,491
590 Insurance Fund	\$1,842	\$1,842
602 Redevelopment	\$275	\$275
603 Redevelopment Revolving	\$128	\$128
Total	<u>\$123,394</u>	<u>\$123,394</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>
	\$1,859,696			\$1,859,696
Allocated additions:				
1 - Building Charge	\$12,702		\$12,702	
2 - Equipment Charge	\$45,406		\$45,406	
1010100 - Board of Supervisors	\$3,821	\$5,779	\$9,600	
1010600 - City Manager	\$18,315	\$1,927	\$20,242	
1010620 - Purchasing	\$1,019	\$39	\$1,058	
1010701 - Finance	\$12,174	\$632	\$12,806	
1010705 - Human Resources	\$5,001	\$324	\$5,325	
1010710 - Information Technology	\$63,959	\$1,137	\$65,096	
1010800 - Internal Auditor	\$1,953	\$86	\$2,039	
1013034 - Facilities Maintenance		\$20,174	\$20,174	
Total allocated additions:	<u>\$164,350</u>	<u>\$30,098</u>	<u>\$194,448</u>	<u>\$194,448</u>
Total to be allocated	<u>\$2,024,046</u>	<u>\$30,098</u>		<u>\$2,054,144</u>

Dispatch
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Dispatch</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$1,314,012		\$1,314,012
FRINGE BENEFITS	\$465,113		\$465,113
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$80,571		\$80,571
Departmental Expenditures	\$1,859,696		\$1,859,696
Additions: 1st			
Other	\$164,350	\$164,350	
Functional Cost	\$2,024,046	\$164,350	\$1,859,696
Reallocate Admin		(\$164,350)	\$164,350
Allocable Costs	\$2,024,046		\$2,024,046
1st Allocation	\$2,024,046		\$2,024,046
Additions: 2nd			
Other	\$30,098	\$30,098	
Functional Cost	\$30,098	\$30,098	
Reallocate Admin		(\$30,098)	\$30,098
Allocable Costs	\$30,098		\$30,098
2nd Allocation	\$30,098		\$30,098
Total allocated	\$2,054,144		\$2,054,144

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	96,735	86.879 %	\$1,758,479		\$1,758,479	\$26,149	\$1,784,628
501 Ambulance	10,332	9.279 %	\$187,818		\$187,818	\$2,793	\$190,611
All Other	3,291	2.956 %	\$59,825		\$59,825	\$890	\$60,715
Fire Operations	986	0.886 %	\$17,924		\$17,924	\$266	\$18,190
Total	111,344	100.000 %	\$2,024,046		\$2,024,046	\$30,098	\$2,054,144

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

Source: Dispatch - Jack Freer

**Dispatch
Departmental Cost
Allocation Summary**

	Total	Dispatch
Sheriff Patrol	\$1,784,628	\$1,784,628
Fire Operations	\$18,190	\$18,190
501 Ambulance	\$190,611	\$190,611
All Other	\$60,715	\$60,715
Total	<u>\$2,054,144</u>	<u>\$2,054,144</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>
	\$2,669,731			\$2,669,731
Allocated additions:				
1 - Building Charge	\$2,577		\$2,577	
2 - Equipment Charge	\$4,376		\$4,376	
1010100 - Board of Supervisors	\$5,486	\$8,296	\$13,782	
1010500 - District Attorney	\$62,405	\$4,385	\$66,790	
1010600 - City Manager	\$26,292	\$2,767	\$29,059	
1010620 - Purchasing	\$1,920	\$73	\$1,993	
1010701 - Finance	\$18,478	\$960	\$19,438	
1010705 - Human Resources	\$27,480	\$1,817	\$29,297	
1010710 - Information Technology	\$174,069	\$3,282	\$177,351	
1010800 - Internal Auditor	\$2,804	\$124	\$2,928	
1013034 - Facilities Maintenance		\$33,686	\$33,686	
Total allocated additions:	<u>\$325,887</u>	<u>\$55,390</u>	<u>\$381,277</u>	<u>\$381,277</u>
Total to be allocated	<u>\$2,995,618</u>	<u>\$55,390</u>		<u>\$3,051,008</u>

Carson City, Nevada - Full Cost Allocation

Public Works
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>General Fund Support</u>	<u>Departmental Support</u>
Wages & Benefits				
SALARIES & WAGES	\$1,722,067		\$141,898	\$1,580,169
FRINGE BENEFITS	\$821,199		\$67,667	\$753,532
Other Expense and Cost				
SERVICES & SUPPLIES	\$126,465		\$10,421	\$116,044
Departmental Expenditures	\$2,669,731		\$219,986	\$2,449,745
Additions: 1st				
Other	\$325,887	\$325,887		
Functional Cost	\$2,995,618	\$325,887	\$219,986	\$2,449,745
Reallocate Admin		(\$325,887)	\$26,853	\$299,034
Allocable Costs	\$2,995,618		\$246,839	\$2,748,779
Unallocated	(\$246,839)		(\$246,839)	
1st Allocation	\$2,748,779			\$2,748,779
Additions: 2nd				
Other	\$55,390	\$55,390		
Functional Cost	\$55,390	\$55,390		
Reallocate Admin		(\$55,390)	\$4,564	\$50,826
Allocable Costs	\$55,390		\$4,564	\$50,826
Unallocated	(\$4,564)		(\$4,564)	
2nd Allocation	\$50,826			\$50,826
Total allocated	\$2,799,605			\$2,799,605

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	2,186	23.823 %	\$654,842		\$654,842	\$12,108	\$666,950
256 Street Maintenance Fund	231	2.517 %	\$69,199		\$69,199	\$1,280	\$70,479
250 Regional Transportation Fund	550	5.994 %	\$164,759		\$164,759	\$3,046	\$167,805
Landfill Administration	678	7.389 %	\$203,103		\$203,103	\$3,755	\$206,858
525 Building Permits	1,103	12.020 %	\$330,417		\$330,417	\$6,110	\$336,527
560 Fleet Management	329	3.585 %	\$98,556		\$98,556	\$1,822	\$100,378
254 Quality of Life Fund	158	1.722 %	\$47,331		\$47,331	\$875	\$48,206
510 Wastewater Fund	2,906	31.670 %	\$870,527		\$870,527	\$16,096	\$886,623
505 Stormwater Drainage	1,035	11.280 %	\$310,045		\$310,045	\$5,734	\$315,779
Total	<u>9,176</u>	<u>100.000 %</u>	<u>\$2,748,779</u>		<u>\$2,748,779</u>	<u>\$50,826</u>	<u>\$2,799,605</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	\$206,858	\$206,858
250 Regional Transportation Fund	\$167,805	\$167,805
254 Quality of Life Fund	\$48,206	\$48,206
256 Street Maintenance Fund	\$70,479	\$70,479
505 Stormwater Drainage	\$315,779	\$315,779
510 Wastewater Fund	\$886,623	\$886,623
520 Water	\$666,950	\$666,950
525 Building Permits	\$336,527	\$336,527
560 Fleet Management	\$100,378	\$100,378
Total	<u>\$2,799,605</u>	<u>\$2,799,605</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>
	\$294,659			\$294,659
Allocated additions:				
2 - Equipment Charge	\$3,579		\$3,579	
1010100 - Board of Supervisors	\$605	\$916	\$1,521	
1010600 - City Manager	\$2,902	\$305	\$3,207	
1010620 - Purchasing	\$1,920	\$70	\$1,990	
1010701 - Finance	\$2,711	\$138	\$2,849	
1010705 - Human Resources	\$2,507	\$167	\$2,674	
1010710 - Information Technology	\$2,665	\$48	\$2,713	
1010800 - Internal Auditor	\$309	\$14	\$323	
Total allocated additions:	<u>\$17,198</u>	<u>\$1,658</u>	<u>\$18,856</u>	<u>\$18,856</u>
Total to be allocated	<u>\$311,857</u>	<u>\$1,658</u>		<u>\$313,515</u>

Carson City, Nevada - Full Cost Allocation

Geographic Information Systems
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Department Support</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$60,149		\$60,149
FRINGE BENEFITS	\$20,449		\$20,449
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$214,061		\$214,061
Departmental Expenditures	\$294,659		\$294,659
Additions: 1st			
Other	\$17,198	\$17,198	
Functional Cost	\$311,857	\$17,198	\$294,659
Reallocate Admin		(\$17,198)	\$17,198
Allocable Costs	\$311,857		\$311,857
1st Allocation	\$311,857		\$311,857
Additions: 2nd			
Other	\$1,658	\$1,658	
Functional Cost	\$1,658	\$1,658	
Reallocate Admin		(\$1,658)	\$1,658
Allocable Costs	\$1,658		\$1,658
2nd Allocation	\$1,658		\$1,658
Total allocated	\$313,515		\$313,515

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 %	\$37,423		\$37,423	\$243	\$37,666
254 Quality of Life Fund	5	5.000 %	\$15,593		\$15,593	\$101	\$15,694
520 Water	6	6.000 %	\$18,711		\$18,711	\$121	\$18,832
510 Wastewater Fund	6	6.000 %	\$18,711		\$18,711	\$121	\$18,832
505 Stormwater Drainage	2	2.000 %	\$6,237		\$6,237	\$40	\$6,277
Clerk	5	5.000 %	\$15,593		\$15,593		\$15,593
All Other	45	45.000 %	\$140,336		\$140,336	\$910	\$141,246
Health Admin	3	3.000 %	\$9,356		\$9,356	\$61	\$9,417
Information Technology	8	8.000 %	\$24,949		\$24,949		\$24,949
256 Street Maintenance Fund	3	3.000 %	\$9,356		\$9,356	\$61	\$9,417
Recorder	5	5.000 %	\$15,592		\$15,592		\$15,592
Total	100	100.000 %	\$311,857		\$311,857	\$1,658	\$313,515

(A) Alloc basis: Support By Department/Fund

Source:

Carson City, Nevada - Full Cost Allocation

Geographic Information Systems
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Department Support</u>
Clerk	\$15,593	\$15,593
Recorder	\$15,592	\$15,592
Information Technology	\$24,949	\$24,949
Assessor	\$37,666	\$37,666
Health Admin	\$9,417	\$9,417
254 Quality of Life Fund	\$15,694	\$15,694
256 Street Maintenance Fund	\$9,417	\$9,417
505 Stormwater Drainage	\$6,277	\$6,277
510 Wastewater Fund	\$18,832	\$18,832
520 Water	\$18,832	\$18,832
All Other	\$141,246	\$141,246
Total	\$313,515	\$313,515

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>
	\$1,631,696			\$1,631,696
Allocated additions:				
2 - Equipment Charge	\$28,662		\$28,662	
1010100 - Board of Supervisors	\$3,353	\$5,070	\$8,423	
1010600 - City Manager	\$16,069	\$1,691	\$17,760	
1010620 - Purchasing	\$1,009	\$38	\$1,047	
1010701 - Finance	\$11,865	\$613	\$12,478	
1010705 - Human Resources	\$11,446	\$757	\$12,203	
1010710 - Information Technology	\$50,634	\$900	\$51,534	
1010800 - Internal Auditor	\$1,714	\$76	\$1,790	
Total allocated additions:	\$124,752	\$9,145	\$133,897	\$133,897
Total to be allocated	<u>\$1,756,448</u>	<u>\$9,145</u>		<u>\$1,765,593</u>

Carson City, Nevada - Full Cost Allocation

Facilities Maintenance
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>City Hall</u>	<u>Public Safety</u>	<u>Direct Maintenance Support</u>	<u>Custodial Services</u>	<u>Building Repair</u>
<u>Wages & Benefits</u>							
SALARIES & WAGES	\$906,627		\$29,734	\$56,387	\$456,441	\$364,065	
FRINGE BENEFITS	\$394,042		\$12,923	\$24,507	\$198,380	\$158,232	
<u>Other Expense and Cost</u>							
SERVICES & SUPPLIES	\$42,093		\$1,381	\$2,618	\$21,192	\$16,902	
BUILDING REPAIR & MAINT	\$146,839		\$5,136	\$18,781			\$122,922
CUSTODIAL SUPPLIES	\$44,883					\$44,883	
CONTRACTUAL SERVICES	\$97,212		\$10,540	\$12,750			\$73,922
Departmental Expenditures	\$1,631,696		\$59,714	\$115,043	\$676,013	\$584,082	\$196,844
Additions: 1st							
Other	\$124,752	\$124,752					
Functional Cost	\$1,756,448	\$124,752	\$59,714	\$115,043	\$676,013	\$584,082	\$196,844
Reallocate Admin		(\$124,752)	\$4,565	\$8,796	\$51,685	\$44,656	\$15,050
Allocable Costs	\$1,756,448		\$64,279	\$123,839	\$727,698	\$628,738	\$211,894
1st Allocation	\$1,756,448		\$64,279	\$123,839	\$727,698	\$628,738	\$211,894
Additions: 2nd							
Other	\$9,145	\$9,145					
Functional Cost	\$9,145	\$9,145					
Reallocate Admin		(\$9,145)	\$335	\$645	\$3,789	\$3,274	\$1,102
Allocable Costs	\$9,145		\$335	\$645	\$3,789	\$3,274	\$1,102
2nd Allocation	\$9,145		\$335	\$645	\$3,789	\$3,274	\$1,102
Total allocated	\$1,765,593		\$64,614	\$124,484	\$731,487	\$632,012	\$212,996

Carson City, Nevada - Full Cost Allocation

Facilities Maintenance
Detail allocation of
City Hall

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	701	4.779 %	\$3,072		\$3,072		\$3,072
Treasurer	1,882	12.831 %	\$8,247		\$8,247		\$8,247
Assessor	1,412	9.626 %	\$6,188		\$6,188	\$217	\$6,405
City Manager	3,279	22.355 %	\$14,369		\$14,369		\$14,369
Finance	1,548	10.554 %	\$6,784		\$6,784		\$6,784
Human Resources	3,052	20.807 %	\$13,375		\$13,375		\$13,375
Information Technology	2,027	13.819 %	\$8,883		\$8,883		\$8,883
570 Group Medical Insurance	164	1.118 %	\$719		\$719	\$25	\$744
580 Workers Compensation Ins	461	3.143 %	\$2,020		\$2,020	\$71	\$2,091
Pulbic Guardian	142	0.968 %	\$622		\$622	\$22	\$644
Total	<u>14,668</u>	<u>100.000 %</u>	<u>\$64,279</u>		<u>\$64,279</u>	<u>\$335</u>	<u>\$64,614</u>

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

Source: Facilities Maintenance

Carson City, Nevada - Full Cost Allocation

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 %	\$19,445		\$19,445		\$19,445
Collections	336	0.648 %	\$802		\$802	\$6	\$808
District Attorney	7,358	14.181 %	\$17,562		\$17,562		\$17,562
Detention Facility	5,590	10.774 %	\$13,342		\$13,342	\$99	\$13,441
District/Justice Court	30,454	58.695 %	\$72,688		\$72,688	\$540	\$73,228
Total	51,885	100.000 %	\$123,839		\$123,839	\$645	\$124,484

(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	1,147	8.188 %	\$59,581		\$59,581	\$323	\$59,904
Detention Facility	1,543	11.014 %	\$80,151		\$80,151	\$435	\$80,586
Dispatch	200	1.428 %	\$10,389		\$10,389		\$10,389
Public Works	358	2.556 %	\$18,596		\$18,596		\$18,596
Landfill Administration	276	1.970 %	\$14,337		\$14,337	\$78	\$14,415
Juvenile Court	237	1.692 %	\$12,311		\$12,311	\$67	\$12,378
Parks Administration	524	3.740 %	\$27,219		\$27,219	\$148	\$27,367
Park Maintenance	892	6.367 %	\$46,335		\$46,335	\$251	\$46,586
Multi Purp Athletic Ctr	166	1.185 %	\$8,623		\$8,623	\$47	\$8,670
Swimming Pool	855	6.103 %	\$44,413		\$44,413	\$241	\$44,654
Community Center	377	2.691 %	\$19,583		\$19,583	\$106	\$19,689
Library	345	2.463 %	\$17,921		\$17,921	\$97	\$18,018
Health Admin	721	5.147 %	\$37,452		\$37,452	\$203	\$37,655
Animal Services	95	0.678 %	\$4,935		\$4,935	\$27	\$4,962
215 Senior Citizens Fund	297	2.120 %	\$15,428		\$15,428	\$84	\$15,512
225 Carson City Transit Fund	33	0.236 %	\$1,714		\$1,714	\$9	\$1,723
256 Street Maintenance Fund	28	0.200 %	\$1,454		\$1,454	\$8	\$1,462
520 Water	14	0.100 %	\$727		\$727	\$4	\$731
530 Cemetery	40	0.286 %	\$2,078		\$2,078	\$11	\$2,089
560 Fleet Management	380	2.713 %	\$19,739		\$19,739	\$107	\$19,846
All Other	3,679	26.262 %	\$191,106		\$191,106	\$1,036	\$192,142
Sheriff Administration	1,241	8.859 %	\$64,464		\$64,464	\$350	\$64,814
Juvenile Probation	139	0.992 %	\$7,220		\$7,220	\$39	\$7,259
Juvenile Detention	183	1.306 %	\$9,506		\$9,506	\$52	\$9,558
Planning	59	0.421 %	\$3,065		\$3,065	\$17	\$3,082
Business License	30	0.214 %	\$1,558		\$1,558	\$8	\$1,566
525 Building Permits	44	0.314 %	\$2,286		\$2,286	\$12	\$2,298
510 Wastewater Fund	106	0.755 %	\$5,507		\$5,507	\$29	\$5,536
Total	14,009	100.000 %	\$727,698		\$727,698	\$3,789	\$731,487

(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 %	\$1,520		\$1,520		\$1,520
Recorder	8,602	2.966 %	\$18,646		\$18,646		\$18,646
Treasurer	1,882	0.649 %	\$4,080		\$4,080		\$4,080
Collections	336	0.116 %	\$728		\$728	\$4	\$732
District Attorney	7,358	2.537 %	\$15,950		\$15,950		\$15,950
City Manager	3,279	1.130 %	\$7,108		\$7,108		\$7,108
Finance	1,548	0.534 %	\$3,356		\$3,356		\$3,356
Human Resources	3,052	1.052 %	\$6,616		\$6,616		\$6,616
Information Technology	2,027	0.699 %	\$4,394		\$4,394		\$4,394
Planning	3,840	1.324 %	\$8,324		\$8,324	\$49	\$8,373
Sheriff Administration	4,080	1.407 %	\$8,844		\$8,844	\$52	\$8,896
Sheriff General Services	3,500	1.207 %	\$7,587		\$7,587	\$44	\$7,631
Dispatch	3,000	1.034 %	\$6,503		\$6,503		\$6,503
Fire Administration	5,200	1.793 %	\$11,272		\$11,272	\$66	\$11,338
Fire Training	2,600	0.896 %	\$5,636		\$5,636	\$33	\$5,669
Juvenile Probation	4,050	1.396 %	\$8,779		\$8,779	\$51	\$8,830
Juvenile Detention	5,480	1.889 %	\$11,879		\$11,879	\$69	\$11,948
District/Justice Court	30,454	10.499 %	\$66,014		\$66,014	\$386	\$66,400
Parks Administration	5,247	1.809 %	\$11,374		\$11,374	\$66	\$11,440
Community Center	43,230	14.904 %	\$93,709		\$93,709	\$547	\$94,256
Recreation	1,240	0.428 %	\$2,688		\$2,688	\$16	\$2,704
Health Admin	15,375	5.301 %	\$33,328		\$33,328	\$195	\$33,523
Animal Services	2,500	0.862 %	\$5,419		\$5,419	\$32	\$5,451
202 Cooperative Extension Fund	3,840	1.324 %	\$8,324		\$8,324	\$49	\$8,373
215 Senior Citizens Fund	32,836	11.321 %	\$71,178		\$71,178	\$416	\$71,594
250 Regional Transportation Fund	120	0.041 %	\$260		\$260	\$2	\$262
256 Street Maintenance Fund	12,263	4.228 %	\$26,582		\$26,582	\$155	\$26,737
505 Stormwater Drainage	3,647	1.257 %	\$7,906		\$7,906	\$46	\$7,952
510 Wastewater Fund	8,406	2.898 %	\$18,221		\$18,221	\$106	\$18,327
520 Water	3,416	1.178 %	\$7,405		\$7,405	\$43	\$7,448
525 Building Permits	3,840	1.324 %	\$8,324		\$8,324	\$49	\$8,373
530 Cemetery	1,452	0.501 %	\$3,147		\$3,147	\$18	\$3,165
560 Fleet Management	650	0.224 %	\$1,409		\$1,409	\$8	\$1,417
570 Group Medical Insurance	164	0.057 %	\$355		\$355	\$2	\$357
580 Workers Compensation Ins	461	0.159 %	\$999		\$999	\$6	\$1,005
All Other	60,234	20.767 %	\$130,568		\$130,568	\$763	\$131,331
Pulbic Guardian	142	0.047 %	\$306		\$306	\$1	\$307
Total	290,052	100.000 %	\$628,738		\$628,738	\$3,274	\$632,012

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

Carson City, Nevada - Full Cost Allocation

Facilities Maintenance
Detail allocation of
Custodial Services

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Source:	Facilities Maintenance - Square Footage Of City Bldgs						

**Facilities Maintenance
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>
Sheriff Administration	20,451	10.389 %	\$22,015		\$22,015	\$125	\$22,140
Detention Facility	27,535	13.988 %	\$29,640		\$29,640	\$169	\$29,809
Dispatch	3,049	1.549 %	\$3,282		\$3,282		\$3,282
Fire Administration	12,109	6.152 %	\$13,035		\$13,035	\$74	\$13,109
Public Works	14,018	7.121 %	\$15,090		\$15,090		\$15,090
Landfill Administration	4,997	2.539 %	\$5,379		\$5,379	\$31	\$5,410
Juvenile Court	1,643	0.835 %	\$1,769		\$1,769	\$10	\$1,779
Parks Administration	4,884	2.481 %	\$5,257		\$5,257	\$30	\$5,287
Multi Purp Athletic Ctr	8,704	4.422 %	\$9,369		\$9,369	\$53	\$9,422
Swimming Pool	10,726	5.449 %	\$11,546		\$11,546	\$66	\$11,612
Community Center	6,054	3.076 %	\$6,517		\$6,517	\$37	\$6,554
Library	8,570	4.354 %	\$9,225		\$9,225	\$53	\$9,278
Health Admin	11,115	5.647 %	\$11,965		\$11,965	\$68	\$12,033
Animal Services	4,265	2.167 %	\$4,591		\$4,591	\$26	\$4,617
215 Senior Citizens Fund	5,154	2.618 %	\$5,548		\$5,548	\$32	\$5,580
560 Fleet Management	6,376	3.239 %	\$6,863		\$6,863	\$39	\$6,902
Planning	2,071	1.052 %	\$2,229		\$2,229	\$13	\$2,242
Business License	1,036	0.526 %	\$1,115		\$1,115	\$6	\$1,121
525 Building Permits	1,553	0.789 %	\$1,672		\$1,672	\$10	\$1,682
All Other	22,443	11.401 %	\$24,159		\$24,159	\$138	\$24,297
Juvenile Probation	4,299	2.184 %	\$4,628		\$4,628	\$26	\$4,654
Juvenile Detention	2,411	1.225 %	\$2,595		\$2,595	\$15	\$2,610
Park Maintenance	10,692	5.432 %	\$11,509		\$11,509	\$66	\$11,575
225 Carson City Transit Fund	104	0.053 %	\$112		\$112	\$1	\$113
256 Street Maintenance Fund	1,557	0.791 %	\$1,676		\$1,676	\$10	\$1,686
510 Wastewater Fund	756	0.384 %	\$814		\$814	\$5	\$819
530 Cemetery	272	0.137 %	\$294		\$294	(\$1)	\$293
Total	196,844	100.000 %	\$211,894		\$211,894	\$1,102	\$212,996

(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	\$4,592	\$3,072			\$1,520	
Recorder	\$38,091		\$19,445		\$18,646	
Treasurer	\$12,327	\$8,247			\$4,080	
District Attorney	\$33,512		\$17,562		\$15,950	
City Manager	\$21,477	\$14,369			\$7,108	
Finance	\$10,140	\$6,784			\$3,356	
Human Resources	\$19,991	\$13,375			\$6,616	
Information Technology	\$13,277	\$8,883			\$4,394	
Dispatch	\$20,174			\$10,389	\$6,503	\$3,282
Public Works	\$33,686			\$18,596		\$15,090
Pulbic Guardian	\$951	\$644			\$307	
Collections	\$1,540		\$808		\$732	
Assessor	\$6,405	\$6,405				
Planning	\$13,697			\$3,082	\$8,373	\$2,242
Business License	\$2,687			\$1,566		\$1,121
Sheriff Administration	\$95,850			\$64,814	\$8,896	\$22,140
Sheriff General Services	\$7,631				\$7,631	
Detention Facility	\$123,836		\$13,441	\$80,586		\$29,809
Fire Administration	\$84,351			\$59,904	\$11,338	\$13,109
Fire Training	\$5,669				\$5,669	
Juvenile Probation	\$20,743			\$7,259	\$8,830	\$4,654
Juvenile Detention	\$24,116			\$9,558	\$11,948	\$2,610
Landfill Administration	\$19,825			\$14,415		\$5,410
Juvenile Court	\$14,157			\$12,378		\$1,779
District/Justice Court	\$139,628		\$73,228		\$66,400	
Parks Administration	\$44,094			\$27,367	\$11,440	\$5,287
Park Maintenance	\$58,161			\$46,586		\$11,575
Multi Purp Athletic Ctr	\$18,092			\$8,670		\$9,422
Swimming Pool	\$56,266			\$44,654		\$11,612
Community Center	\$120,499			\$19,689	\$94,256	\$6,554
Recreation	\$2,704				\$2,704	
Library	\$27,296			\$18,018		\$9,278
Health Admin	\$83,211			\$37,655	\$33,523	\$12,033
Animal Services	\$15,030			\$4,962	\$5,451	\$4,617
202 Cooperative Extension Fund	\$8,373				\$8,373	
215 Senior Citizens Fund	\$92,686			\$15,512	\$71,594	\$5,580
225 Carson City Transit Fund	\$1,836			\$1,723		\$113
250 Regional Transportation Fund	\$262				\$262	
256 Street Maintenance Fund	\$29,885			\$1,462	\$26,737	\$1,686
505 Stormwater Drainage	\$7,952				\$7,952	

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>
510 Wastewater Fund	\$24,682			\$5,536	\$18,327	\$819
520 Water	\$8,179			\$731	\$7,448	
525 Building Permits	\$12,353			\$2,298	\$8,373	\$1,682
530 Cemetery	\$5,547			\$2,089	\$3,165	\$293
560 Fleet Management	\$28,165			\$19,846	\$1,417	\$6,902
570 Group Medical Insurance	\$1,101	\$744			\$357	
580 Workers Compensation Ins	\$3,096	\$2,091			\$1,005	
All Other	\$347,770			\$192,142	\$131,331	\$24,297
Total	\$1,765,593	\$64,614	\$124,484	\$731,487	\$632,012	\$212,996