

**Carson City
Request for Board Action**

Date Submitted: 2/09/15

Agenda Date Requested: 2/19/15
Time Requested: 10 minutes

To: Mayor and Supervisors

From: Nick Providenti, Finance Director

Subject Title: For Possible Action: Action to accept the Carson City Cost Allocation Plan for the fiscal year ended June 30, 2014. (Nick Providenti)

Staff Summary: City staff is requesting that the Board accept the Cost Allocation Plan prepared by Mahoney and Associates using financial information for the fiscal year ended June 30, 2014 for use in preparing the FY 2016 Carson City Budget. As per last year, the city will use the OMB Circular A-87 Cost plan and will remove any costs associated with the City Manager's Office from the allocation for amounts charged to the Quality of Life Special Revenue Fund. The City will use the Full Cost Allocation plan for amounts charged to all other Enterprise and Special Revenue Funds.

Per NRS 354.613 1 (c), the item must be heard under a nonconsent item at a regularly scheduled meeting.

Type of Action Requested: (check one)

Resolution

Ordinance

Formal Action/Motion

Other (Specify)

Does this action require a Business Impact Statement: () Yes (X) No

Recommended Board Action: I move to accept the Carson City Cost Allocation Plan for the fiscal year ended June 30, 2014 for use in preparing the FY 2016 Carson City Budget.

Explanation of Recommended Board Action: The Carson City Cost Allocation Plan for the fiscal year ended June 30, 2014 has been completed by the Mahoney and Associates. The Full Cost Allocation Plan was prepared using a consistent approach and treatment of direct or indirect costs; in no case have costs charged as direct costs to programs been included as indirect costs. Actual expenditure information was obtained from the financial statements for the year ended June 30, 2014. The allocated costs will be Internal Service Charge expenditures to the various Special Revenue Funds and the Enterprise Funds. The allocated costs will be Internal Service Charge revenues to the General Fund.

As per last year, the City will use the OMB Circular A-87 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.

Per NRS 354.613 1 (c), the item must be heard under a nonconsent item at a regularly scheduled meeting.

Applicable Statute, Code, Policy, Rule or Regulation: NRS 354

CARSON CITY, NEVADA
FULL COST ALLOCATION PLAN

Fiscal Year 2014
Prepared February 3, 2015

Mahoney
Associates Consulting, LLC

Specializing in Cost Plans & Government Finance

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Carson City, NV 89701

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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, 2014. Statistics used to allocate costs were taken from FY 2014 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 that 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 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 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
Allocated Costs by Department

Central Service Departments	<u>Recorder</u>	<u>Elections</u>	<u>Public Guardian</u>	<u>Collections</u>	<u>Assessor</u>	<u>Public Defender</u>	<u>Economic Development</u>	<u>Geographic Information Svstems</u>	<u>Northgate</u>	<u>Welfare</u>
Building Use Charge	\$72,764			\$3,001	\$4,961					
Equipment Use Charge										
Board of Supervisors Clerk	\$2,481	\$1,512	\$5		\$4,306	\$9,405	\$4,233	\$1,662	\$204	\$2,094
Records Management		\$25								
Public Safety Complex	\$43,595			\$1,759						
Treasurer	\$6,602				\$4,661					
District Attorney	\$34,937				\$8,016					
City Manager	\$3,302	\$2,012	\$8		\$5,732	\$12,520	\$5,636	\$2,212	\$271	\$2,788
Finance	\$2,778	\$2,928	(\$1)		\$4,474	\$16,682	\$7,508	\$2,946	\$360	\$4,274
Human Resources	\$907	\$275			\$1,167					\$309
Information Technology	\$14,054	\$2,522	\$11		\$42,794		\$3,185			\$3,763
Purchasing	\$216	\$173			\$300	\$14,616	\$858	\$337	\$41	\$564
City Hall					\$11,211					\$7,451
Internal Auditor	\$573	\$349	\$1		\$995	\$2,174	\$979	\$384	\$47	\$484
Dispatch										
Public Works										
Facilities Maintenance	\$34,117			\$1,377	\$6,806					
Subtotal	\$216,326	\$9,796	\$24	\$6,137	\$95,423	\$55,397	\$22,399	\$7,541	\$923	\$21,727
Proposed Costs	\$216,326	\$9,796	\$24	\$6,137	\$95,423	\$55,397	\$22,399	\$7,541	\$923	\$21,727

Carson City, Nevada
Allocated Costs by Department

Central Service Departments	<u>Planning</u>	<u>Business License</u>	<u>Chartered Admin</u>	<u>Sheriff Administration</u>	<u>Investigations</u>	<u>Sheriff Operations</u>	<u>Sheriff General Services</u>	<u>Detention Facility</u>	<u>Trinet Grant</u>	<u>Fire Administration</u>
Building Use Charge	\$8,651	\$4,327						\$49,926		
Equipment Use Charge										
Board of Supervisors Clerk	\$3,171	\$849	\$7	\$7,736	\$13,143	\$37,051	\$4,162	\$23,786	\$708	\$1,608
Records Management										
Public Safety Complex Treasurer		\$3,236		\$1,870		\$4,013		\$36,751		
District Attorney	\$63,288			\$50,688						\$11,741
City Manager	\$4,222	\$1,131	\$10	\$10,299	\$17,495	\$49,324	\$5,540	\$31,666	\$943	\$2,140
Finance	\$4,049	\$677	\$7	\$9,875	\$14,330	\$38,104	\$4,583	\$25,014	\$945	\$2,034
Human Resources	\$309			\$39,446	\$515	\$1,682	\$240	\$1,098	\$69	\$13,982
Information Technology	\$20,251	\$1,517	\$13	\$426,955	\$24,312	\$77,907	\$8,785	\$49,313	\$1,688	\$120,788
Purchasing	\$404	\$9		\$842	\$938	\$2,476	\$309	\$1,701	\$99	\$189
City Hall										
Internal Auditor	\$733	\$197		\$1,789	\$3,038	\$8,565	\$962	\$5,498	\$164	\$371
Dispatch						\$1,736,900				
Public Works										
Facilities Maintenance	\$11,329	\$2,664		\$40,630			\$5,469	\$23,778		\$75,218
Subtotal	\$116,407	\$14,607	\$37	\$590,130	\$73,771	\$1,956,022	\$30,050	\$248,531	\$4,616	\$228,071
Proposed Costs	\$116,407	\$14,607	\$37	\$590,130	\$73,771	\$1,956,022	\$30,050	\$248,531	\$4,616	\$228,071

Carson City, Nevada
Allocated Costs by Department

Central Service Departments	<u>Warren Engine Co No 1</u>	<u>Fire Operations</u>	<u>Fire Prevention</u>	<u>Fire Training</u>	<u>Emergency Mgmt</u>	<u>Wildland Fire Mgmt</u>	<u>Juvenile Court</u>	<u>Juvenile Probation</u>	<u>Juvenile Detention</u>	<u>Justice Court</u>
Building Use Charge										\$271,995
Equipment Use Charge										\$19,671
Board of Supervisors Clerk	\$24	\$44,950	\$2,167	\$2,765	\$1,000	\$2,086	\$2,588	\$8,349	\$8,326	\$19,671
Records Management										\$99,032
Public Safety Complex Treasurer		\$129					\$388		\$517	\$4,790
District Attorney							\$35,510			
City Manager	\$31	\$59,839	\$2,885	\$3,680	\$1,332	\$2,776	\$3,446	\$11,114	\$11,084	\$26,187
Finance	\$42	\$42,205	\$3,070	\$3,045	\$885	\$3,545	\$2,998	\$9,088	\$10,063	\$22,082
Human Resources		\$1,269	\$275	\$103		\$172	\$103	\$37,048	\$910	\$16,927
Information Technology		\$89,299	\$4,893	\$5,075	\$1,627	\$1,827	\$4,593	\$18,470	\$18,291	\$90,852
Purchasing	\$5	\$2,038	\$186	\$220	\$28	\$227	\$235	\$664	\$676	\$1,668
City Hall										
Internal Auditor	\$5	\$10,390	\$501	\$639	\$231	\$482	\$599	\$1,930	\$1,925	\$4,547
Dispatch		\$17,512								
Public Works										
Facilities Maintenance				\$4,063				\$6,329	\$58,807	\$124,877
Subtotal	<u>\$107</u>	<u>\$267,631</u>	<u>\$13,977</u>	<u>\$19,590</u>	<u>\$5,103</u>	<u>\$11,115</u>	<u>\$50,460</u>	<u>\$92,992</u>	<u>\$110,599</u>	<u>\$848,875</u>
Proposed Costs	\$107	\$267,631	\$13,977	\$19,590	\$5,103	\$11,115	\$50,460	\$92,992	\$110,599	\$848,875

Carson City, Nevada
Allocated Costs by Department

Central Service Departments	<u>Alternative Sentencing</u>	<u>Justice Court</u>	<u>Parks Administration</u>	<u>Park Maintenance</u>	<u>Grants, Gifts, Donations</u>	<u>Swimming Pool</u>	<u>Community Center</u>	<u>Recreation</u>	<u>Pony Express Pavilion</u>	<u>Ice Rink</u>
Building Use Charge										
Equipment Use Charge										
Board of Supervisors Clerk	\$7,328	\$2,240	\$3,709	\$6,503	\$755	\$3,934	\$2,165	\$2,004	\$150	\$505
Records Management										
Public Safety Complex										
Treasurer	\$1,941		\$1,411					\$3,494		
District Attorney			\$39,233							
City Manager	\$9,755	\$2,983	\$4,938	\$8,657	\$1,006	\$5,236	\$2,881	\$2,668	\$200	\$672
Finance	\$8,120	\$3,974	\$4,265	\$9,018	\$1,339	\$13,351	\$3,836	\$5,247	\$213	\$700
Human Resources	\$9,451		\$2,295	\$446		\$3,904	\$499	\$8,381		
Information Technology	\$22,446		\$24,906	\$11,876		\$5,811	\$2,982	\$3,656	\$97	\$356
Purchasing	\$458	\$454	\$360	\$3,903	\$1,389	\$674	\$255	\$81	\$20	\$64
City Hall										
Internal Auditor	\$1,694	\$518	\$858	\$1,503	\$175	\$909	\$501	\$463	\$35	\$117
Dispatch										
Public Works										
Facilities Maintenance			\$108,936			\$46,218	\$103,636	\$1,938		\$19,929
Subtotal	<u>\$61,193</u>	<u>\$10,169</u>	<u>\$190,911</u>	<u>\$41,906</u>	<u>\$4,664</u>	<u>\$80,037</u>	<u>\$116,755</u>	<u>\$27,932</u>	<u>\$715</u>	<u>\$22,343</u>
Proposed Costs	\$61,193	\$10,169	\$190,911	\$41,906	\$4,664	\$80,037	\$116,755	\$27,932	\$715	\$22,343

Carson City, Nevada
Allocated Costs by Department

Central Service Departments	<u>Sports</u>	<u>Library</u>	<u>Health</u>	<u>Landfill Admin</u>	<u>Medical</u>	<u>Environmental Health</u>	<u>Animal Services</u>	<u>Airport</u>	<u>Cooperative Extension</u>	<u>Supplemental Indigent</u>
Building Use Charge										
Equipment Use Charge										
Board of Supervisors Clerk	\$2,145	\$9,275	\$2,953	\$8,800	\$2,630	\$1,755	\$4,829	\$37,909	\$1,286	\$6,650
Records Management										
Public Safety Complex										
Treasurer		\$1,813	\$21,359	\$22,926			\$5,955	\$388		
District Attorney		\$20,046	\$20,905							
City Manager	\$2,855	\$12,348	\$3,931	\$11,715	\$3,501	\$2,337	\$6,430		\$1,712	\$8,853
Finance	\$7,572	\$13,053	\$9,139	\$12,550	\$4,059	\$1,336	\$6,860		\$2,192	\$10,595
Human Resources	\$1,091	\$6,009	\$7,131	\$13,128		\$1,891	\$17,975		\$34	
Information Technology	\$2,339	\$16,968	\$23,661	\$11,366	\$1,108	\$3,248	\$8,277		\$48	
Purchasing	\$252	\$1,214	\$1,269	\$3,867	\$414	\$7	\$566		\$256	\$4,385
City Hall										
Internal Auditor	\$496	\$2,145	\$683	\$2,034	\$608	\$406	\$1,116		\$298	\$1,537
Dispatch										
Public Works				\$102,247						
Facilities Maintenance		\$33,099	\$69,699				\$13,797		\$6,001	
Subtotal	\$16,750	\$115,970	\$160,730	\$188,633	\$12,320	\$10,980	\$65,805	\$38,297	\$11,827	\$32,020
Proposed Costs	\$16,750	\$115,970	\$160,730	\$188,633	\$12,320	\$10,980	\$65,805	\$38,297	\$11,827	\$32,020

Carson City, Nevada
Allocated Costs by Department

Central Service Departments	<u>Capital Projects</u>	<u>Senior Citizens</u>	<u>Carson City Transit</u>	<u>Library Gift</u>	<u>Administrative Assessment</u>	<u>Traffic/Transpor tation</u>	<u>Regional Transportation</u>	<u>V&T</u>	<u>Quality of Life</u>	<u>Street Maintenance</u>
Building Use Charge										
Equipment Use Charge										
Board of Supervisors	\$277	\$2,566	\$5,817	\$780	\$255	\$439	\$302	(\$1)	\$4,454	\$24,847
Clerk							\$37,909		\$47,387	
Records Management										
Public Safety Complex										
Treasurer	\$941		\$6,164			\$41,176	\$1,646	\$1,411		
District Attorney			\$859				\$18,328		\$26,919	\$859
City Manager	\$369	\$3,415	\$7,743	\$1,038	\$340	\$584	\$401	(\$2)	\$5,929	\$33,078
Finance	\$10,922	\$4,383	\$9,085	\$1,243	\$406	\$255	\$7,288	\$1,748	\$15,043	\$31,893
Human Resources		\$103							\$69	\$4,374
Information Technology		\$4,330	\$334			\$815	\$331		\$5,752	\$25,823
Purchasing	\$19,233	\$269	\$2,633	\$158	\$52	\$1	\$2,292		\$4,537	\$6,850
City Hall										
Internal Auditor	\$64	\$593	\$1,345	\$180	\$59	\$101	\$69		\$1,029	\$5,743
Dispatch										
Public Works			\$18,187				(\$338,756)			\$10,365
Facilities Maintenance		\$81,529					\$187			\$27,166
Subtotal	<u>\$31,806</u>	<u>\$97,188</u>	<u>\$52,167</u>	<u>\$3,399</u>	<u>\$1,112</u>	<u>\$43,371</u>	<u>(\$270,003)</u>	<u>\$3,156</u>	<u>\$111,119</u>	<u>\$170,998</u>
Proposed Costs	\$31,806	\$97,188	\$52,167	\$3,399	\$1,112	\$43,371	(\$270,003)	\$3,156	\$111,119	\$170,998

Carson City, Nevada
Allocated Costs by Department

Central Service Departments	<u>Grant Fund</u>	<u>Commissary Fund</u>	<u>911 Surcharge</u>	<u>Capital Facilities</u>	<u>Residential Construction</u>	<u>Debt Svc-Carson City</u>	<u>Ambulance</u>	<u>Stormwater Drainage</u>	<u>Sewer Operation</u>	<u>Sewer Capitalization</u>
Building Use Charge										
Equipment Use Charge										
Board of Supervisors	\$21,308	\$1,642	\$843	\$5	\$25		\$18,806	\$2,460	\$25,036	
Clerk						\$6,318				
Records Management										
Public Safety Complex										
Treasurer			\$1,769			\$11,909	\$10,097	\$63,287	\$77,450	
District Attorney							\$859	\$1,718	\$6,014	
City Manager	\$28,366	\$2,187	\$1,123	\$6	\$33		\$25,036	\$3,275	\$33,330	
Finance	\$16,910	\$2,497	\$2,982	\$6	\$40	\$8,735	\$17,227	(\$4,355)	\$14,594	
Human Resources		\$69					\$823	\$3,796	\$5,853	
Information Technology	\$31,143	\$1,088	\$197				\$36,459	\$4,549	\$32,351	
Purchasing	\$4,000	\$284	\$149	\$1	\$927		\$1,460	\$8,066	\$8,061	\$40,011
City Hall										
Internal Auditor	\$4,926	\$380	\$195	\$1	\$5		\$4,347	\$568	\$5,788	
Dispatch							\$140,649			
Public Works								\$226,797	\$797,199	
Facilities Maintenance								\$5,699	\$18,947	
Subtotal	<u>\$106,653</u>	<u>\$8,147</u>	<u>\$7,258</u>	<u>\$19</u>	<u>\$1,030</u>	<u>\$26,962</u>	<u>\$255,763</u>	<u>\$315,860</u>	<u>\$1,024,623</u>	<u>\$40,011</u>
Proposed Costs	\$106,653	\$8,147	\$7,258	\$19	\$1,030	\$26,962	\$255,763	\$315,860	\$1,024,623	\$40,011

Carson City, Nevada
Allocated Costs by Department

Central Service Departments	<u>Water</u>	<u>Building Permits</u>	<u>Cemetery</u>	<u>Fleet Management</u>	<u>Group Medical Insurance</u>	<u>Workers Compensation Ins</u>	<u>Insurance Fund</u>	<u>Redevelopment</u>	<u>Redevelopment Revolving</u>	<u>School Debt Service</u>
Building Use Charge		\$6,489			\$576	\$1,619				
Equipment Use Charge										
Board of Supervisors Clerk	\$38,282	\$2,199	\$1,220	\$6,434	\$5,228	\$5,589	\$8,199	\$2,826	\$741 \$37,909	
Records Management										
Public Safety Complex										
Treasurer	\$77,450	\$6,861	\$259							\$2,821
District Attorney	\$11,169	\$859				\$2,291	\$35,797	\$41,809		
City Manager	\$50,962	\$2,927	\$1,624	\$8,565	\$6,959	\$7,440	\$10,914	\$3,762	\$986	
Finance	\$34,287	\$2,481	\$1,138	\$6,662	(\$4,860)	(\$4,143)	(\$2,727)	\$2,400	\$1,181	
Human Resources	\$2,547	\$172	\$69	\$269	\$168,142	\$25,640				
Information Technology	\$34,308	\$4,665	\$2,594	\$10,478	\$4,072	\$5,463	\$1,835	\$3,844		
Purchasing	\$15,606	\$284	\$106	\$753	\$690	\$1,549	\$1,859	\$280	\$2,958	
City Hall					\$653	\$4,629				
Internal Auditor	\$8,849	\$508	\$282	\$1,487	\$1,208	\$1,292	\$1,895	\$653	\$172	
Dispatch										
Public Works	\$836,011	\$18,537		\$40,551						
Facilities Maintenance	\$8,667	\$9,996	\$4,457	\$8,122	\$1,047	\$2,942				
Subtotal	\$1,118,138	\$55,978	\$11,749	\$83,321	\$183,715	\$54,311	\$57,772	\$55,574	\$43,947	\$2,821
Proposed Costs	\$1,118,138	\$55,978	\$11,749	\$83,321	\$183,715	\$54,311	\$57,772	\$55,574	\$43,947	\$2,821

Carson City, Nevada
Allocated Costs by Department

Central Service Departments	<u>Tourism Authority</u>	<u>Tricounty Railway</u>	<u>Sierra Forest Fire Protect</u>	<u>Sub-Conservan cy District</u>	<u>Controller Trust Fund</u>	<u>All Other</u>	<u>Subtotal</u>	<u>Direct Billed</u>	<u>Unallocated</u>	<u>Total</u>
Building Use Charge							\$424,309			\$424,309
Equipment Use Charge										
Board of Supervisors Clerk	\$2,083	\$2,576	\$299	\$2,741	\$28		\$467,971			\$467,971
Records Management						\$2,482	\$101,539			\$101,539
Public Safety Complex Treasurer	\$777					\$20,700	\$408,341		\$130,251	\$538,592
District Attorney							\$431,845		\$1,792,832	\$2,224,677
City Manager	\$2,773	\$3,429	\$398	\$3,650	\$38		\$622,981			\$622,981
Finance	\$2,321	\$4,103	\$475	\$4,244	\$45	\$16,597	\$561,115	\$137,025		\$698,140
Human Resources	\$1,996			\$549		\$1,026	\$404,538	\$123,191		\$527,729
Information Technology	\$4,688			\$5,678		\$219,975	\$1,612,702			\$1,612,702
Purchasing	\$184	\$522	\$61	\$83	\$6	\$3,122	\$176,954			\$176,954
City Hall							\$23,944			\$23,944
Internal Auditor	\$482	\$596	\$69	\$633	\$6		\$108,173			\$108,173
Dispatch						\$49,029	\$1,944,090			\$1,944,090
Public Works							\$1,711,138	\$982,419	\$289,941	\$2,983,498
Facilities Maintenance						\$274,231	\$1,241,707			\$1,241,707
Subtotal	\$15,304	\$11,226	\$1,302	\$17,578	\$123	\$587,162	\$10,659,001	\$1,242,635	\$2,213,024	\$14,114,660
Proposed Costs	\$15,304	\$11,226	\$1,302	\$17,578	\$123	\$587,162	\$10,659,001	\$1,242,635	\$2,213,024	\$14,114,660

Carson City, Nevada
Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Building Use Charge		\$566,386	
Equipment Use Charge		\$263,707	
Board of Supervisors	\$218,359		
Clerk	\$346,555		
Records Management	\$118,127		
Public Safety Complex	\$295,594		
Treasurer	\$478,496		
District Attorney	\$2,238,756		
City Manager	\$636,043		
Finance	\$593,953	\$137,025	
Human Resources	\$321,912	\$123,191	
Information Technology	\$1,641,051		
Purchasing	\$128,828		
City Hall	\$101,634		
Internal Auditor	\$101,178		
Dispatch	\$1,641,354		
Public Works	\$1,791,450	\$982,419	
Facilities Maintenance	\$1,388,642		
Recorder			\$216,326
Elections			\$9,796
Pulbic Guardian			\$24
Collections			\$6,137
Assessor			\$95,423
Public Defender			\$55,397
Economic Development			\$22,399
Geographic Information Systems			\$7,541
Northgate			\$923
Welfare			\$21,727
Planning			\$116,407
Business License			\$14,607
Chartered Admin			\$37
Sheriff Administration			\$590,130
Investigations			\$73,771
Sheriff Operations			\$1,956,022
Sheriff General Services			\$30,050
Detention Facility			\$248,531
Trinet Grant			\$4,616
Fire Administration			\$228,071
Warren Engine Co. No. 1			\$107
Fire Operations			\$267,631
Fire Prevention			\$13,977
Fire Training			\$19,590

Carson City, Nevada
Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Emergency Management			\$5,103
Wildland Fire Management			\$11,115
Juvenile Court			\$50,460
Juvenile Probation			\$92,992
Juvenile Detention			\$110,599
Justice Court			\$848,875
Alternative Sentencing			\$61,193
Justice Court			\$10,169
Parks Administration			\$190,911
Park Maintenance			\$41,906
Grants, Gifts, Donations			\$4,664
Swimming Pool			\$80,037
Community Center			\$116,755
Recreation			\$27,932
Pony Express Pavilion			\$715
Ice Rink			\$22,343
Sports			\$16,750
Library			\$115,970
Health			\$160,730
Landfill Administration			\$86,386
Medical			\$12,320
Environmental Health			\$10,980
Animal Services			\$65,805
Airport			\$38,297
Cooperative Extension			\$11,827
Supplemental Indigent			\$32,020
Capital Projects			\$31,806
Senior Citizens			\$97,188
Carson City Transit			\$52,167
Library Gift			\$3,399
Administrative Assessment			\$1,112
Traffic/Transportation			\$43,371
Regional Transportation			(\$270,003)
V&T Spec. Infrastructure			\$3,156
Quality of Life			\$111,119
Street Maintenance			\$170,998
Grant Fund			\$106,653
Commissary Fund			\$8,147
911 Surcharge			\$7,258
Capital Facilities			\$19
Residential Construction			\$1,030
Debt Svc-Carson City			\$26,962
Ambulance			\$255,763

Carson City, Nevada
Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Stormwater Drainage			\$315,860
Sewer Operation			\$1,024,623
Sewer Capitalization			\$40,011
Water			\$1,118,138
Building Permits			\$55,978
Cemetery			\$11,749
CC Sanitary Landfill			\$102,247
Fleet Management			\$83,321
Group Medical Insurance			\$183,715
Workers Compensation Ins			\$54,311
Insurance Fund			\$57,772
Redevelopment			\$55,574
Redevelopment Revolving			\$43,947
School Debt Service			\$2,821
Tourism Authority			\$15,304
Tricounty Railway			\$11,226
Sierra Forest Fire Protect			\$1,302
Sub-Conservancy District			\$17,578
Controller Trust Fund			\$123
All Other			\$587,162
Unallocated			\$2,213,024
Direct Billed			\$1,242,635
Total	<u>\$12,041,932</u>	<u>\$2,072,728</u>	<u>\$14,114,660</u>

Detail of Allocated Costs

Departments	<u>Building Use Charge</u> 1.008	<u>Equip Use Charge</u> 2.005	<u>Board of Supervisors</u> 3.005	<u>Clerk</u> 4.005	<u>Records Management</u> 5.005	<u>Public Safety Complex</u> 6.006	<u>Treasurer</u> 7.011	<u>District Attorney</u> 8.005	<u>City Manager</u> 9.005
Building Use Charge	(\$566,386)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Use Charge	\$0	(\$263,707)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board of Supervisors	\$2,463	\$0	(\$541,267)	\$204,085	\$36,146	\$0	\$0	\$59,284	\$1,867
Clerk	\$0	\$0	\$2,148	(\$390,472)	\$22,056	\$0	\$0	\$0	\$2,964
Records Management	\$17,148	\$2,092	\$733	\$0	(\$159,741)	\$10,030	\$0	\$0	\$1,010
Public Safety Complex	\$0	\$0	\$1,833	\$0	\$0	(\$303,690)	\$0	\$0	\$2,528
Treasurer	\$6,612	\$1,788	\$2,966	\$0	\$0	\$0	(\$540,145)	\$0	\$4,092
District Attorney	\$65,717	\$10,336	\$13,878	\$0	\$0	\$43,438	\$0	(\$2,503,893)	\$19,146
City Manager	\$11,521	\$1,022	\$3,943	\$0	\$0	\$0	\$0	\$99,656	(\$718,211)
Finance	\$5,439	\$1,176	\$3,682	\$0	\$0	\$0	\$0	\$11,741	\$4,902
Human Resources	\$10,723	\$0	\$1,995	\$0	\$0	\$0	\$0	\$55,842	\$2,657
Information Technology	\$7,122	\$105,203	\$10,173	\$0	\$0	\$0	\$0	\$4,010	\$13,543
Purchasing	\$0	\$1,305	\$799	\$0	\$0	\$0	\$0	\$19,187	\$1,063
City Hall	\$0	\$0	\$630	\$0	\$0	\$0	\$0	\$0	\$839
Internal Auditor	\$499	\$0	\$627	\$18,955	\$0	\$0	\$0	\$0	\$835
Dispatch	\$12,668	\$129,398	\$10,175	\$0	\$0	\$0	\$0	\$0	\$13,545
Public Works	\$2,165	\$333	\$11,106	\$0	\$0	\$0	\$1,553	\$29,496	\$14,785
Facilities Maintenance	\$0	\$11,054	\$8,608	\$0	\$0	\$0	\$0	\$0	\$11,454
Recorder	\$72,764	\$0	\$2,481	\$0	\$0	\$43,595	\$6,602	\$34,937	\$3,302
Elections	\$0	\$0	\$1,512	\$0	\$25	\$0	\$0	\$0	\$2,012
Pulbic Guardian	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$8
Collections	\$3,001	\$0	\$0	\$0	\$0	\$1,759	\$0	\$0	\$0
Assessor	\$4,961	\$0	\$4,306	\$0	\$0	\$0	\$4,661	\$8,016	\$5,732
Public Defender	\$0	\$0	\$9,405	\$0	\$0	\$0	\$0	\$0	\$12,520
Economic Development	\$0	\$0	\$4,233	\$0	\$0	\$0	\$0	\$0	\$5,636
Geographic Information Systems	\$0	\$0	\$1,662	\$0	\$0	\$0	\$0	\$0	\$2,212
Northgate	\$0	\$0	\$204	\$0	\$0	\$0	\$0	\$0	\$271
Welfare	\$0	\$0	\$2,094	\$0	\$0	\$0	\$0	\$0	\$2,788
Planning	\$8,651	\$0	\$3,171	\$0	\$0	\$0	\$0	\$63,288	\$4,222
Business License	\$4,327	\$0	\$849	\$0	\$0	\$0	\$3,236	\$0	\$1,131
Chartered Admin	\$0	\$0	\$7	\$0	\$0	\$0	\$0	\$0	\$10
Sheriff Administration	\$0	\$0	\$7,736	\$0	\$0	\$1,870	\$0	\$50,688	\$10,299
Investigations	\$0	\$0	\$13,143	\$0	\$0	\$0	\$0	\$0	\$17,495
Sheriff Operations	\$0	\$0	\$37,051	\$0	\$0	\$0	\$4,013	\$0	\$49,324
Sheriff General Services	\$0	\$0	\$4,162	\$0	\$0	\$0	\$0	\$0	\$5,540
Detention Facility	\$49,926	\$0	\$23,786	\$0	\$0	\$36,751	\$0	\$0	\$31,666
Trinet Grant	\$0	\$0	\$708	\$0	\$0	\$0	\$0	\$0	\$943
Fire Administration	\$0	\$0	\$1,608	\$0	\$0	\$0	\$0	\$11,741	\$2,140
Warren Engine Co. No. 1	\$0	\$0	\$24	\$0	\$0	\$0	\$0	\$0	\$31
Fire Operations	\$0	\$0	\$44,950	\$0	\$0	\$0	\$129	\$0	\$59,839
Fire Prevention	\$0	\$0	\$2,167	\$0	\$0	\$0	\$0	\$0	\$2,885

Detail of Allocated Costs

Departments	<u>Finance</u>	<u>Human Resources</u>	<u>Information Technology</u>	<u>Purchasing</u>	<u>City Hall</u>	<u>Internal Auditor</u>	<u>Dispatch</u>	<u>Public Works</u>	<u>Facilities Maintenance</u>
Schedule:	10.013	11.008	12.010	13.007	14.006	15.005	16.005	17.005	18.008
Building Use Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Use Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board of Supervisors	\$1,880	\$247	\$3,857	\$247	\$8,186	\$297	\$0	\$0	\$4,349
Clerk	\$2,372	\$830	\$12,925	\$150	\$0	\$472	\$0	\$0	\$0
Records Management	\$1,043	\$94	\$1,418	\$58	\$0	\$161	\$0	\$0	\$7,827
Public Safety Complex	\$2,971	\$0	\$0	\$361	\$0	\$403	\$0	\$0	\$0
Treasurer	\$3,358	\$219	\$17,275	\$293	\$12,717	\$652	\$0	\$0	\$11,677
District Attorney	\$13,314	\$10,732	\$54,587	\$946	\$0	\$3,049	\$0	\$0	\$29,994
City Manager	\$4,322	\$504	\$11,277	\$367	\$15,329	\$866	\$0	(\$86,983)	\$20,344
Finance	(\$823,058)	\$2,825	\$39,168	\$382	\$12,351	\$809	\$0	\$0	\$9,605
Human Resources	\$2,792	(\$559,338)	\$4,793	\$685	\$15,374	\$438	\$0	\$0	\$18,936
Information Technology	\$12,968	\$309	(\$1,826,313)	\$1,103	\$16,020	\$2,235	\$0	\$0	\$12,576
Purchasing	\$41,110	\$69	\$1,714	(\$194,250)	\$0	\$175	\$0	\$0	\$0
City Hall	\$1,118	\$0	\$0	\$128	(\$104,487)	\$138	\$0	\$0	\$0
Internal Auditor	\$1,113	\$0	\$0	\$127	\$566	(\$124,781)	\$0	\$0	\$881
Dispatch	\$12,274	\$789	\$23,176	\$1,069	\$0	\$2,352	(\$1,944,090)	\$0	\$97,290
Public Works	\$12,873	\$5,281	\$26,468	\$1,107	\$0	\$2,568	\$0	(\$2,896,515)	\$14,911
Facilities Maintenance	\$11,410	\$9,710	\$16,953	\$10,273	\$0	\$1,993	\$0	\$0	(\$1,470,097)
Recorder	\$2,778	\$907	\$14,054	\$216	\$0	\$573	\$0	\$0	\$34,117
Elections	\$2,928	\$275	\$2,522	\$173	\$0	\$349	\$0	\$0	\$0
Pulbic Guardian	(\$1)	\$0	\$11	\$0	\$0	\$1	\$0	\$0	\$0
Collections	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,377
Assessor	\$4,474	\$1,167	\$42,794	\$300	\$11,211	\$995	\$0	\$0	\$6,806
Public Defender	\$16,682	\$0	\$0	\$14,616	\$0	\$2,174	\$0	\$0	\$0
Economic Development	\$7,508	\$0	\$3,185	\$858	\$0	\$979	\$0	\$0	\$0
Geographic Information Systems	\$2,946	\$0	\$0	\$337	\$0	\$384	\$0	\$0	\$0
Northgate	\$360	\$0	\$0	\$41	\$0	\$47	\$0	\$0	\$0
Welfare	\$4,274	\$309	\$3,763	\$564	\$7,451	\$484	\$0	\$0	\$0
Planning	\$4,049	\$309	\$20,251	\$404	\$0	\$733	\$0	\$0	\$11,329
Business License	\$677	\$0	\$1,517	\$9	\$0	\$197	\$0	\$0	\$2,664
Chartered Admin	\$7	\$0	\$13	\$0	\$0	\$0	\$0	\$0	\$0
Sheriff Administration	\$9,875	\$39,446	\$426,955	\$842	\$0	\$1,789	\$0	\$0	\$40,630
Investigations	\$14,330	\$515	\$24,312	\$938	\$0	\$3,038	\$0	\$0	\$0
Sheriff Operations	\$38,104	\$1,682	\$77,907	\$2,476	\$0	\$8,565	\$1,736,900	\$0	\$0
Sheriff General Services	\$4,583	\$240	\$8,785	\$309	\$0	\$962	\$0	\$0	\$5,469
Detention Facility	\$25,014	\$1,098	\$49,313	\$1,701	\$0	\$5,498	\$0	\$0	\$23,778
Trinet Grant	\$945	\$69	\$1,688	\$99	\$0	\$164	\$0	\$0	\$0
Fire Administration	\$2,034	\$13,982	\$120,788	\$189	\$0	\$371	\$0	\$0	\$75,218
Warren Engine Co. No. 1	\$42	\$0	\$0	\$5	\$0	\$5	\$0	\$0	\$0
Fire Operations	\$42,205	\$1,269	\$89,299	\$2,038	\$0	\$10,390	\$17,512	\$0	\$0
Fire Prevention	\$3,070	\$275	\$4,893	\$186	\$0	\$501	\$0	\$0	\$0

Departments	<u>Total Plan</u> <u>Allocated</u>
Schedule:	
Building Use Charge	\$0
Equipment Use Charge	\$0
Board of Supervisors	\$0
Clerk	\$0
Records Management	\$0
Public Safety Complex	\$0
Treasurer	\$0
District Attorney	\$0
City Manager	\$0
Finance	\$0
Human Resources	\$0
Information Technology	\$0
Purchasing	\$0
City Hall	\$0
Internal Auditor	\$0
Dispatch	\$0
Public Works	\$0
Facilities Maintenance	\$0
Recorder	\$216,326
Elections	\$9,796
Pulbic Guardian	\$24
Collections	\$6,137
Assessor	\$95,423
Public Defender	\$55,397
Economic Development	\$22,399
Geographic Information Systems	\$7,541
Northgate	\$923
Welfare	\$21,727
Planning	\$116,407
Business License	\$14,607
Chartered Admin	\$37
Sheriff Administration	\$590,130
Investigations	\$73,771
Sheriff Operations	\$1,956,022
Sheriff General Services	\$30,050
Detention Facility	\$248,531
Trinet Grant	\$4,616
Fire Administration	\$228,071
Warren Engine Co. No. 1	\$107
Fire Operations	\$267,631
Fire Prevention	\$13,977

Detail of Allocated Costs

Departments	<u>Building Use</u> Charge	<u>Equip Use</u> Charge	<u>Board of</u> <u>Supervisors</u>	<u>Clerk</u>	<u>Records</u> Management	<u>Public Safety</u> Complex	<u>Treasurer</u>	<u>District Attorney</u>	<u>City Manager</u>
Fire Training	\$0	\$0	\$2,765	\$0	\$0	\$0	\$0	\$0	\$3,680
Emergency Management	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0	\$1,332
Wildland Fire Management	\$0	\$0	\$2,086	\$0	\$0	\$0	\$0	\$0	\$2,776
Juvenile Court	\$0	\$0	\$2,588	\$0	\$0	\$0	\$388	\$35,510	\$3,446
Juvenile Probation	\$0	\$0	\$8,349	\$0	\$0	\$0	\$0	\$0	\$11,114
Juvenile Detention	\$0	\$0	\$8,326	\$0	\$0	\$0	\$517	\$0	\$11,084
Justice Court	\$271,995	\$0	\$19,671	\$0	\$99,032	\$166,247	\$4,790	\$0	\$26,187
Alternative Sentencing	\$0	\$0	\$7,328	\$0	\$0	\$0	\$1,941	\$0	\$9,755
Justice Court	\$0	\$0	\$2,240	\$0	\$0	\$0	\$0	\$0	\$2,983
Parks Administration	\$0	\$0	\$3,709	\$0	\$0	\$0	\$1,411	\$39,233	\$4,938
Park Maintenance	\$0	\$0	\$6,503	\$0	\$0	\$0	\$0	\$0	\$8,657
Grants, Gifts, Donations	\$0	\$0	\$755	\$0	\$0	\$0	\$0	\$0	\$1,006
Swimming Pool	\$0	\$0	\$3,934	\$0	\$0	\$0	\$0	\$0	\$5,236
Community Center	\$0	\$0	\$2,165	\$0	\$0	\$0	\$0	\$0	\$2,881
Recreation	\$0	\$0	\$2,004	\$0	\$0	\$0	\$3,494	\$0	\$2,668
Pony Express Pavilion	\$0	\$0	\$150	\$0	\$0	\$0	\$0	\$0	\$200
Ice Rink	\$0	\$0	\$505	\$0	\$0	\$0	\$0	\$0	\$672
Sports	\$0	\$0	\$2,145	\$0	\$0	\$0	\$0	\$0	\$2,855
Library	\$0	\$0	\$9,275	\$0	\$0	\$0	\$1,813	\$20,046	\$12,348
Health	\$0	\$0	\$2,953	\$0	\$0	\$0	\$21,359	\$20,905	\$3,931
Landfill Administration	\$0	\$0	\$8,800	\$0	\$0	\$0	\$22,926	\$0	\$11,715
Medical	\$0	\$0	\$2,630	\$0	\$0	\$0	\$0	\$0	\$3,501
Environmental Health	\$0	\$0	\$1,755	\$0	\$0	\$0	\$0	\$0	\$2,337
Animal Services	\$0	\$0	\$4,829	\$0	\$0	\$0	\$5,955	\$0	\$6,430
Airport	\$0	\$0	\$0	\$37,909	\$0	\$0	\$388	\$0	\$0
Cooperative Extension	\$0	\$0	\$1,286	\$0	\$0	\$0	\$0	\$0	\$1,712
Supplemental Indigent	\$0	\$0	\$6,650	\$0	\$0	\$0	\$0	\$0	\$8,853
Capital Projects	\$0	\$0	\$277	\$0	\$0	\$0	\$941	\$0	\$369
Senior Citizens	\$0	\$0	\$2,566	\$0	\$0	\$0	\$0	\$0	\$3,415
Carson City Transit	\$0	\$0	\$5,817	\$0	\$0	\$0	\$6,164	\$859	\$7,743
Library Gift	\$0	\$0	\$780	\$0	\$0	\$0	\$0	\$0	\$1,038
Administrative Assessment	\$0	\$0	\$255	\$0	\$0	\$0	\$0	\$0	\$340
Traffic/Transportation	\$0	\$0	\$439	\$0	\$0	\$0	\$41,176	\$0	\$584
Regional Transportation	\$0	\$0	\$302	\$37,909	\$0	\$0	\$1,646	\$18,328	\$401
V&T Spec. Infrastructure	\$0	\$0	(\$1)	\$0	\$0	\$0	\$1,411	\$0	(\$2)
Quality of Life	\$0	\$0	\$4,454	\$47,387	\$0	\$0	\$0	\$26,919	\$5,929
Street Maintenance	\$0	\$0	\$24,847	\$0	\$0	\$0	\$0	\$859	\$33,078
Grant Fund	\$0	\$0	\$21,308	\$0	\$0	\$0	\$0	\$0	\$28,366
Commissary Fund	\$0	\$0	\$1,642	\$0	\$0	\$0	\$0	\$0	\$2,187
911 Surcharge	\$0	\$0	\$843	\$0	\$0	\$0	\$1,769	\$0	\$1,123
Capital Facilities	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$6
Residential Construction	\$0	\$0	\$25	\$0	\$0	\$0	\$0	\$0	\$33
Debt Svc-Carson City	\$0	\$0	\$0	\$6,318	\$0	\$0	\$11,909	\$0	\$0

Detail of Allocated Costs

Departments	<u>Total Plan</u> <u>Allocated</u>
Fire Training	\$19,590
Emergency Management	\$5,103
Wildland Fire Management	\$11,115
Juvenile Court	\$50,460
Juvenile Probation	\$92,992
Juvenile Detention	\$110,599
Justice Court	\$848,875
Alternative Sentencing	\$61,193
Justice Court	\$10,169
Parks Administration	\$190,911
Park Maintenance	\$41,906
Grants, Gifts, Donations	\$4,664
Swimming Pool	\$80,037
Community Center	\$116,755
Recreation	\$27,932
Pony Express Pavilion	\$715
Ice Rink	\$22,343
Sports	\$16,750
Library	\$115,970
Health	\$160,730
Landfill Administration	\$86,386
Medical	\$12,320
Environmental Health	\$10,980
Animal Services	\$65,805
Airport	\$38,297
Cooperative Extension	\$11,827
Supplemental Indigent	\$32,020
Capital Projects	\$31,806
Senior Citizens	\$97,188
Carson City Transit	\$52,167
Library Gift	\$3,399
Administrative Assessment	\$1,112
Traffic/Transportation	\$43,371
Regional Transportation	(\$270,003)
V&T Spec. Infrastructure	\$3,156
Quality of Life	\$111,119
Street Maintenance	\$170,998
Grant Fund	\$106,653
Commissary Fund	\$8,147
911 Surcharge	\$7,258
Capital Facilities	\$19
Residential Construction	\$1,030
Debt Svc-Carson City	\$26,962

Detail of Allocated Costs

Departments	<u>Total Plan</u> <u>Allocated</u>
Ambulance	\$255,763
Stormwater Drainage	\$315,860
Sewer Operation	\$1,024,623
Sewer Capitalization	\$40,011
Water	\$1,118,138
Building Permits	\$55,978
Cemetery	\$11,749
CC Sanitary Landfill	\$102,247
Fleet Management	\$83,321
Group Medical Insurance	\$183,715
Workers Compensation Ins	\$54,311
Insurance Fund	\$57,772
Redevelopment	\$55,574
Redevelopment Revolving	\$43,947
School Debt Service	\$2,821
Tourism Authority	\$15,304
Tricounty Railway	\$11,226
Sierra Forest Fire Protect	\$1,302
Sub-Conservancy District	\$17,578
Controller Trust Fund	\$123
All Other	\$587,162
Subtotal	\$10,659,001
Direct Bill	\$1,242,635
Unallocated	\$2,213,024
Total	\$14,114,660

Carson City, Nevada
Summary of allocation basis

Department

1 - Building Use Charge

- 1.004 City Hall
- 1.005 Public Safety Complex
- 1.006 BRIC Building
- 1.007 Dispatch

2 - Equipment Use Charge

- 2.004 Furniture, Fixtures & Equip

1010100 - Board of Supervisors

- 3.004 Countywide Support

1010212 - Clerk

- 4.004 Boards & Commission

1010214 - Records Management

- 5.004 Records Management

1010215 - Public Safety Complex

- 6.004 Utilities
- 6.005 Common Costs

1010300 - Treasurer

- 7.004 Debt Management
- 7.005 Utility Collect
- 7.006 Investments
- 7.007 Revenue Reconciliation
- 7.008 Parking Ticket Collections
- 7.009 Landfill Collections
- 7.010 JAC Collections

1010500 - District Attorney

- 8.004 Departmental Support

1010600 - City Manager

- 9.004 City Manager

1010701 - Finance

- 10.004 Payroll
- 10.005 Budget
- 10.006 Accounts Payable

Basis of allocation

Total Square Footage Occupied By Department
Total Square Footage Occupied By Department

Direct Allocation to Dispatch

Value of General Equipment by Department

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

Number of Boards & Commissions Meeting Attended By Department

Number of Records Filmed and Scanned By Department

Square Footage by Department
Number of Positions By Department/Fund

Count of Bond Payments by Fund
Direct Allocation to Sewer, Water and Storm Water
Equal Allocation To All Funds With Fund Balance
Monthly Banking Transaction by Dept or Fund
Direct Allocation to Traffic/Transportation (Fund 240)
Direct Allocation to Landfill 6804
Direct Allocation to Landfill 6804

Departmental Support

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

Number of FTE by Department/Fund - Including PT/Seasonal
Total Expenditures By Dept/Fund (Exc. Capital, Debt)
Operating Services and Supplies

Carson City, Nevada
Summary of allocation basis

Department

- 10.007 Accounting
- 10.008 Debt Management
- 10.009 Contracts
- 10.010 Workers Compensation
- 10.011 General Liability
- 10.012 Audit Fees

1010705 - Human Resources

- 11.004 Recruitment
- 11.005 Payroll
- 11.006 Benefitis
- 11.007 Workers Compensation

1010710 - Information Technology

- 12.004 PC/Telephone Support
- 12.005 Citywide Support
- 12.006 Contract Services
- 12.007 PC/Software
- 12.008 Sheriff
- 12.009 Fire

1010720 - Purchasing

- 13.004 General Purchasing
- 13.005 Purchasing Contracts
- 13.006 Mail

1010730 - City Hall

- 14.004 Utilities
- 14.005 Common Costs

1010800 - Internal Auditor

- 15.004 Internal Audit

1012017 - Dispatch

- 16.004 Dispatch

1013012 - Public Works

- 17.004 Departmental Support

1015034 - Facilities Maintenance

- 18.004 City Hall
- 18.005 Public Safety
- 18.006 Direct Maintenance Support

Basis of allocation

- Total Expenditures By Dept/Fund (Exc. Capital, Debt)
- Number of Bonds Issued by Fund
- Direct Allocation to Purchasing (0720)
- Direct Allocation to Workers Compensation Fund 580
- Direct Allocation to Insurance Fund 590
- Total Expenditures by Department for General Fund Departments

- Number of Recruitments by Department
- Number of FTE by Department/Fund - Including PT/Seasonal
- Direct Allocation to Group Medical Fund 570
- Direct Allocation to Workers Compansation Fund 580

- Number Of PC's By Department using FTE's
- Total Salary Expenditures By Dept/Fund (Exc. Capital, Debt)
- Cost of Contracted Services Identified By Department

- Direct Allocation to Sheriff - Dept 2005
- Direct Allocation to Fire - Dept 2505

- Total Operating Expenditures By Dept/Fund
- Purchasing Contracts by Department/Fund
- Number of FTE by Department/Fund

- Total Square Footage Occupied By Department
- Number Of Positions By Department/Fund

- Total Expenditures By Department/Fund

- Number Of 911 Calls By Department

- Salary Support by Fund

- Total Square Footage Occupied By Department
- Total Square Footage Occupied By Department/Fund
- Time Record Logs

Summary of allocation basis

Department

18.007 Custodial Services

Basis of allocation

Total Square Footage Occupied By Department/Fund

SCHEDULE 1.01

BUILDING USE CHARGE

NATURE AND EXTENT OF SERVICE

Building use charges are allowable for plan purposes. Carson City tracks depreciation of component units of each facility. Components are depreciated over 30, 40, or 50 years depending on the useful life. Land acquisition costs are disallowed and have not been included in the cost from which use charges are determined. The following facilities are reflected in this schedule:

Building	Cost Through 6/30/2014	Building Use Charge
City Hall	\$2,576,120	\$51,522
Public Safety Complex	24,027,561	480,551
BRIC Building	1,081,617	21,632
Dispatch	<u>633,398</u>	<u>12,668</u>
Total	<u>\$28,318,696</u>	<u>\$566,373</u>

Use charges for these buildings have been allocated based on usable departmental square footage.

**Building Use Charge
Costs to be allocated**

<u>Expenditures Per Financial Statement:</u>	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Departmental cost adjustments:				
City Hall	\$51,535			
Public Safety Complex	\$480,551			
BRIC Building	\$21,632			
Dispatch	\$12,668			
Total departmental cost adjustments:	<u>\$566,386</u>			<u>\$566,386</u>
Total to be allocated	<u>\$566,386</u>			<u>\$566,386</u>

**Building Use 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	\$51,535		\$51,535			
Public Safety Complex	\$480,551			\$480,551		
BRIC Building	\$21,632				\$21,632	
Dispatch	\$12,668					\$12,668
Functional Cost	<u>\$566,386</u>		<u>\$51,535</u>	<u>\$480,551</u>	<u>\$21,632</u>	<u>\$12,668</u>
Allocable Costs	<u>\$566,386</u>		<u>\$51,535</u>	<u>\$480,551</u>	<u>\$21,632</u>	<u>\$12,668</u>
1st Allocation	\$566,386		\$51,535	\$480,551	\$21,632	\$12,668
Functional Cost						
Allocable Costs						
2nd Allocation						
Total allocated	<u>\$566,386</u>		<u>\$51,535</u>	<u>\$480,551</u>	<u>\$21,632</u>	<u>\$12,668</u>

Building Use 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 %	\$2,463		\$2,463		\$2,463
Treasurer	1,882	12.831 %	\$6,612		\$6,612		\$6,612
Assessor	1,412	9.626 %	\$4,961		\$4,961		\$4,961
City Manager	3,279	22.355 %	\$11,521		\$11,521		\$11,521
Finance	1,548	10.554 %	\$5,439		\$5,439		\$5,439
Human Resources	3,052	20.807 %	\$10,723		\$10,723		\$10,723
Information Technology	2,027	13.819 %	\$7,122		\$7,122		\$7,122
Internal Auditor	142	0.968 %	\$499		\$499		\$499
Group Medical Insurance	164	1.118 %	\$576		\$576		\$576
Workers Compensation Ins	461	3.143 %	\$1,619		\$1,619		\$1,619
Total	<u>14,668</u>	<u>100.000 %</u>	<u>\$51,535</u>		<u>\$51,535</u>		<u>\$51,535</u>

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

Source: Facilities Maintenance

**Building Use Charge
Detail allocation of
Public Safety Complex**

<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>
Recorder	8,147	15.142 %	\$72,764		\$72,764		\$72,764
Records Management	1,920	3.568 %	\$17,148		\$17,148		\$17,148
Collections	336	0.624 %	\$3,001		\$3,001		\$3,001
District Attorney	7,358	13.675 %	\$65,717		\$65,717		\$65,717
Detention Facility	5,590	10.389 %	\$49,926		\$49,926		\$49,926
Justice Court	30,454	56.602 %	\$271,995		\$271,995		\$271,995
Total	53,805	100.000 %	\$480,551		\$480,551		\$480,551

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

Source: Facilities Maintenance

Building Use 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 %	\$8,651		\$8,651		\$8,651
Building Permits	2,770	29.998 %	\$6,489		\$6,489		\$6,489
Business License	1,847	20.002 %	\$4,327		\$4,327		\$4,327
Public Works	924	10.006 %	\$2,165		\$2,165		\$2,165
Total	9,234	100.000 %	\$21,632		\$21,632		\$21,632

(A) Alloc basis:

Source:

Building Use 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 %	\$12,668		\$12,668		\$12,668
Total	1	100.000 %	\$12,668		\$12,668		\$12,668

(A) Alloc basis: Direct Allocation to Dispatch

Source: Facilities Maintenance

**Building Use 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	\$2,463	\$2,463			
Records Management	\$17,148		\$17,148		
Treasurer	\$6,612	\$6,612			
District Attorney	\$65,717		\$65,717		
City Manager	\$11,521	\$11,521			
Finance	\$5,439	\$5,439			
Human Resources	\$10,723	\$10,723			
Information Technology	\$7,122	\$7,122			
Internal Auditor	\$499	\$499			
Dispatch	\$12,668				\$12,668
Public Works	\$2,165			\$2,165	
Recorder	\$72,764		\$72,764		
Collections	\$3,001		\$3,001		
Assessor	\$4,961	\$4,961			
Planning	\$8,651			\$8,651	
Business License	\$4,327			\$4,327	
Detention Facility	\$49,926		\$49,926		
Justice Court	\$271,995		\$271,995		
Building Permits	\$6,489			\$6,489	
Group Medical Insurance	\$576	\$576			
Workers Compensation Ins	\$1,619	\$1,619			
Total	\$566,386	\$51,535	\$480,551	\$21,632	\$12,668

SCHEDULE 2.01

EQUIPMENT USE CHARGE

NATURE AND EXTENT OF SERVICE

Equipment use allowance or depreciation is allowable for plan purposes for all County-owned equipment, including furniture and fixtures, data processing equipment, and vehicles. These classifications of equipment use the separate rates itemized as follows:

Category	Useful Life	Rate Applied	Equipment Value Through June 30, 2014	Use Charge
Equipment	15 years	6 and 2/3%	\$3,955,611	\$263,707
Total			<u>\$3,955,611</u>	<u>\$263,707</u>

Costs have been allocated to central service departments based on the current depreciation of equipment as determined by Carson City Fixed Asset Allowances.

Equipment Use Charge
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:				
Departmental cost adjustments:				
EQUIPMENT	\$263,707			
Total departmental cost adjustments:	<u>\$263,707</u>			<u>\$263,707</u>
Total to be allocated	<u>\$263,707</u>			<u>\$263,707</u>

Equipment Use 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	\$263,707		\$263,707
Functional Cost	<u>\$263,707</u>		<u>\$263,707</u>
Allocable Costs	<u>\$263,707</u>		<u>\$263,707</u>
1st Allocation	<u>\$263,707</u>		<u>\$263,707</u>
Functional Cost			
Allocable Costs			
2nd Allocation			
Total allocated	<u>\$263,707</u>		<u>\$263,707</u>

**Equipment Use Charge
Detail allocation of
Furniture, Fixtures & Equip**

<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>
Records Management	31,379	0.793 %	\$2,092		\$2,092		\$2,092
Treasurer	26,818	0.678 %	\$1,788		\$1,788		\$1,788
District Attorney	155,038	3.919 %	\$10,336		\$10,336		\$10,336
City Manager	15,330	0.388 %	\$1,022		\$1,022		\$1,022
Information Technology	1,578,051	39.894 %	\$105,203		\$105,203		\$105,203
Purchasing	19,578	0.495 %	\$1,305		\$1,305		\$1,305
Public Works	5,000	0.126 %	\$333		\$333		\$333
Dispatch	1,940,977	49.069 %	\$129,398		\$129,398		\$129,398
Finance	17,646	0.446 %	\$1,176		\$1,176		\$1,176
Facilities Maintenance	165,794	4.192 %	\$11,054		\$11,054		\$11,054
Total	3,955,611	100.000 %	\$263,707		\$263,707		\$263,707

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

Source: Fixed Assets Current Operations Report

Equipment Use Charge
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Furniture, Fixtures & Equip</u>
Records Management	\$2,092	\$2,092
Treasurer	\$1,788	\$1,788
District Attorney	\$10,336	\$10,336
City Manager	\$1,022	\$1,022
Finance	\$1,176	\$1,176
Information Technology	\$105,203	\$105,203
Purchasing	\$1,305	\$1,305
Dispatch	\$129,398	\$129,398
Public Works	\$333	\$333
Facilities Maintenance	\$11,054	\$11,054
Total	\$263,707	\$263,707

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.

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>
	\$218,359			\$218,359
Allocated additions:				
1 - Building Use Charge	\$2,463		\$2,463	
1010212 - Clerk		\$204,085	\$204,085	
1010214 - Records Management		\$36,146	\$36,146	
1010500 - District Attorney		\$59,284	\$59,284	
1010600 - City Manager		\$1,867	\$1,867	
1010701 - Finance		\$1,880	\$1,880	
1010705 - Human Resources		\$247	\$247	
1010710 - Information Technology		\$3,857	\$3,857	
1010720 - Purchasing		\$247	\$247	
1010730 - City Hall		\$8,186	\$8,186	
1010800 - Internal Auditor		\$297	\$297	
1015034 - Facilities Maintenance		\$4,349	\$4,349	
Total allocated additions:	<u>\$2,463</u>	<u>\$320,445</u>	<u>\$322,908</u>	<u>\$322,908</u>
Total to be allocated	<u>\$220,822</u>	<u>\$320,445</u>		<u>\$541,267</u>

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	\$123,345		\$123,345
FRINGE BENEFITS	\$88,557		\$88,557
<u>Other Expense and Cost</u>			
SERVICE AND SUPPLIES	\$6,457		\$6,457
Departmental Expenditures	<u>\$218,359</u>		<u>\$218,359</u>
Additions: 1st			
Other	<u>\$2,463</u>	<u>\$2,463</u>	
Functional Cost	<u>\$220,822</u>	<u>\$2,463</u>	<u>\$218,359</u>
Reallocate Admin		(\$2,463)	<u>\$2,463</u>
Allocable Costs	<u>\$220,822</u>		<u>\$220,822</u>
1st Allocation	<u>\$220,822</u>		<u>\$220,822</u>
Additions: 2nd			
Other	<u>\$320,445</u>	<u>\$320,445</u>	
Functional Cost	<u>\$320,445</u>	<u>\$320,445</u>	
Reallocate Admin		(\$320,445)	<u>\$320,445</u>
Allocable Costs	<u>\$320,445</u>		<u>\$320,445</u>
2nd Allocation	<u>\$320,445</u>		<u>\$320,445</u>
Total allocated	<u>\$541,267</u>		<u>\$541,267</u>

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	346,555	0.397 %	\$876		\$876	\$1,272	\$2,148
Recorder	400,141	0.458 %	\$1,012		\$1,012	\$1,469	\$2,481
Records Management	118,127	0.135 %	\$299		\$299	\$434	\$733
Public Safety Complex	295,594	0.339 %	\$748		\$748	\$1,085	\$1,833
Elections	243,774	0.279 %	\$617		\$617	\$895	\$1,512
Treasurer	478,496	0.548 %	\$1,210		\$1,210	\$1,756	\$2,966
Assessor	694,568	0.795 %	\$1,757		\$1,757	\$2,549	\$4,306
District Attorney	2,238,756	2.564 %	\$5,662		\$5,662	\$8,216	\$13,878
City Manager	636,043	0.728 %	\$1,609		\$1,609	\$2,334	\$3,943
Public Defender	1,517,055	1.738 %	\$3,837		\$3,837	\$5,568	\$9,405
Economic Development	682,828	0.782 %	\$1,727		\$1,727	\$2,506	\$4,233
Finance	593,953	0.680 %	\$1,502		\$1,502	\$2,180	\$3,682
Human Resources	321,912	0.369 %	\$814		\$814	\$1,181	\$1,995
Information Technology	1,641,051	1.880 %	\$4,150		\$4,150	\$6,023	\$10,173
Geographic Information Systems	268,009	0.307 %	\$678		\$678	\$984	\$1,662
Purchasing	128,828	0.148 %	\$326		\$326	\$473	\$799
City Hall	101,634	0.116 %	\$257		\$257	\$373	\$630
Welfare	337,846	0.387 %	\$854		\$854	\$1,240	\$2,094
Internal Auditor	101,178	0.116 %	\$256		\$256	\$371	\$627
Planning	511,534	0.586 %	\$1,294		\$1,294	\$1,877	\$3,171
Business License	136,985	0.157 %	\$346		\$346	\$503	\$849
Sheriff Administration	1,248,040	1.429 %	\$3,156		\$3,156	\$4,580	\$7,736
Sheriff Operations	5,976,800	6.845 %	\$15,116		\$15,116	\$21,935	\$37,051
Sheriff General Services	671,288	0.769 %	\$1,698		\$1,698	\$2,464	\$4,162
Detention Facility	3,837,054	4.395 %	\$9,704		\$9,704	\$14,082	\$23,786
Dispatch	1,641,354	1.880 %	\$4,151		\$4,151	\$6,024	\$10,175
Trinet Grant	114,213	0.131 %	\$289		\$289	\$419	\$708
Fire Administration	259,404	0.297 %	\$656		\$656	\$952	\$1,608
Warren Engine Co. No. 1	3,768	0.004 %	\$10		\$10	\$14	\$24
Fire Operations	7,250,914	8.305 %	\$18,338		\$18,338	\$26,612	\$44,950
Fire Prevention	349,674	0.400 %	\$884		\$884	\$1,283	\$2,167
Fire Training	445,970	0.511 %	\$1,128		\$1,128	\$1,637	\$2,765
Emergency Management	161,379	0.185 %	\$408		\$408	\$592	\$1,000
Public Works	1,791,450	2.052 %	\$4,531		\$4,531	\$6,575	\$11,106
Juvenile Court	417,550	0.478 %	\$1,056		\$1,056	\$1,532	\$2,588
Juvenile Probation	1,346,754	1.542 %	\$3,406		\$3,406	\$4,943	\$8,349
Juvenile Detention	1,343,022	1.538 %	\$3,397		\$3,397	\$4,929	\$8,326
Justice Court	3,173,131	3.634 %	\$8,025		\$8,025	\$11,646	\$19,671
Alternative Sentencing	1,182,062	1.354 %	\$2,990		\$2,990	\$4,338	\$7,328
Parks Administration	598,374	0.685 %	\$1,513		\$1,513	\$2,196	\$3,709
Park Maintenance	1,048,965	1.201 %	\$2,653		\$2,653	\$3,850	\$6,503

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>
Grants, Gifts, Donations	121,821	0.140 %	\$308		\$308	\$447	\$755
Swimming Pool	634,509	0.727 %	\$1,605		\$1,605	\$2,329	\$3,934
Community Center	349,199	0.400 %	\$883		\$883	\$1,282	\$2,165
Recreation	323,269	0.370 %	\$818		\$818	\$1,186	\$2,004
Pony Express Pavilion	24,166	0.028 %	\$61		\$61	\$89	\$150
Sports	346,047	0.396 %	\$875		\$875	\$1,270	\$2,145
Library	1,496,251	1.714 %	\$3,784		\$3,784	\$5,491	\$9,275
Health	476,344	0.546 %	\$1,205		\$1,205	\$1,748	\$2,953
Landfill Administration	1,419,578	1.626 %	\$3,590		\$3,590	\$5,210	\$8,800
Animal Services	779,082	0.892 %	\$1,970		\$1,970	\$2,859	\$4,829
Cooperative Extension	207,481	0.238 %	\$525		\$525	\$761	\$1,286
Supplemental Indigent	1,072,693	1.229 %	\$2,713		\$2,713	\$3,937	\$6,650
Senior Citizens	413,852	0.474 %	\$1,047		\$1,047	\$1,519	\$2,566
Carson City Transit	938,287	1.075 %	\$2,373		\$2,373	\$3,444	\$5,817
Library Gift	125,787	0.144 %	\$318		\$318	\$462	\$780
Administrative Assessment	41,162	0.047 %	\$104		\$104	\$151	\$255
Traffic/Transportation	70,717	0.081 %	\$179		\$179	\$260	\$439
Regional Transportation	48,688	0.056 %	\$123		\$123	\$179	\$302
Quality of Life	718,405	0.823 %	\$1,817		\$1,817	\$2,637	\$4,454
Street Maintenance	4,008,183	4.591 %	\$10,137		\$10,137	\$14,710	\$24,847
Grant Fund	3,437,251	3.937 %	\$8,693		\$8,693	\$12,615	\$21,308
Commissary Fund	264,908	0.303 %	\$670		\$670	\$972	\$1,642
Capital Facilities	720	0.001 %	\$2		\$2	\$3	\$5
Residential Construction	4,000	0.005 %	\$10		\$10	\$15	\$25
Ambulance	3,033,606	3.474 %	\$7,672		\$7,672	\$11,134	\$18,806
Stormwater Drainage	396,851	0.455 %	\$1,004		\$1,004	\$1,456	\$2,460
Sewer Operation	4,038,652	4.626 %	\$10,214		\$10,214	\$14,822	\$25,036
Water	6,175,269	7.073 %	\$15,618		\$15,618	\$22,664	\$38,282
Building Permits	354,692	0.406 %	\$897		\$897	\$1,302	\$2,199
Cemetery	196,824	0.225 %	\$498		\$498	\$722	\$1,220
Fleet Management	1,037,874	1.189 %	\$2,625		\$2,625	\$3,809	\$6,434
Group Medical Insurance	843,250	0.966 %	\$2,133		\$2,133	\$3,095	\$5,228
Workers Compensation Ins	901,485	1.032 %	\$2,280		\$2,280	\$3,309	\$5,589
Insurance Fund	1,322,466	1.515 %	\$3,345		\$3,345	\$4,854	\$8,199
Redevelopment	455,916	0.522 %	\$1,153		\$1,153	\$1,673	\$2,826
Redevelopment Revolving	119,480	0.137 %	\$302		\$302	\$439	\$741
Tourism Authority	336,044	0.385 %	\$850		\$850	\$1,233	\$2,083
Tricounty Railway	415,406	0.476 %	\$1,051		\$1,051	\$1,525	\$2,576
Sierra Forest Fire Protect	48,140	0.055 %	\$122		\$122	\$177	\$299
Sub-Conservancy District	442,182	0.506 %	\$1,118		\$1,118	\$1,623	\$2,741
Controller Trust Fund	4,542	0.005 %	\$11		\$11	\$17	\$28

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>
Medical	424,227	0.486 %	\$1,073		\$1,073	\$1,557	\$2,630
Environmental Health	283,176	0.324 %	\$716		\$716	\$1,039	\$1,755
Investigations	2,120,006	2.428 %	\$5,362		\$5,362	\$7,781	\$13,143
Justice Court	361,391	0.414 %	\$914		\$914	\$1,326	\$2,240
Ice Rink	81,356	0.093 %	\$206		\$206	\$299	\$505
Northgate	32,845	0.038 %	\$83		\$83	\$121	\$204
Capital Projects	44,709	0.051 %	\$113		\$113	\$164	\$277
911 Surcharge	136,087	0.156 %	\$344		\$344	\$499	\$843
Wildland Fire Management	336,441	0.385 %	\$851		\$851	\$1,235	\$2,086
Facilities Maintenance	1,388,642	1.590 %	\$3,512		\$3,512	\$5,096	\$8,608
Pulbic Guardian	951	0.001 %	\$2		\$2	\$3	\$5
Chartered Admin	1,144	0.001 %	\$3		\$3	\$4	\$7
V&T Spec. Infrastructure	250	-0.001%				(\$1)	(\$1)
Total	<u>87,312,337</u>	<u>100.000 %</u>	<u>\$220,822</u>		<u>\$220,822</u>	<u>\$320,445</u>	<u>\$541,267</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	\$2,148	\$2,148
Records Management	\$733	\$733
Public Safety Complex	\$1,833	\$1,833
Treasurer	\$2,966	\$2,966
District Attorney	\$13,878	\$13,878
City Manager	\$3,943	\$3,943
Finance	\$3,682	\$3,682
Human Resources	\$1,995	\$1,995
Information Technology	\$10,173	\$10,173
Purchasing	\$799	\$799
City Hall	\$630	\$630
Internal Auditor	\$627	\$627
Dispatch	\$10,175	\$10,175
Public Works	\$11,106	\$11,106
Facilities Maintenance	\$8,608	\$8,608
Recorder	\$2,481	\$2,481
Elections	\$1,512	\$1,512
Public Guardian	\$5	\$5
Assessor	\$4,306	\$4,306
Public Defender	\$9,405	\$9,405
Economic Development	\$4,233	\$4,233
Geographic Information Systems	\$1,662	\$1,662
Northgate	\$204	\$204
Welfare	\$2,094	\$2,094
Planning	\$3,171	\$3,171
Business License	\$849	\$849
Chartered Admin	\$7	\$7
Sheriff Administration	\$7,736	\$7,736
Investigations	\$13,143	\$13,143
Sheriff Operations	\$37,051	\$37,051
Sheriff General Services	\$4,162	\$4,162
Detention Facility	\$23,786	\$23,786
Trinet Grant	\$708	\$708
Fire Administration	\$1,608	\$1,608
Warren Engine Co. No. 1	\$24	\$24
Fire Operations	\$44,950	\$44,950
Fire Prevention	\$2,167	\$2,167
Fire Training	\$2,765	\$2,765
Emergency Management	\$1,000	\$1,000
Wildland Fire Management	\$2,086	\$2,086
Juvenile Court	\$2,588	\$2,588

Board of Supervisors
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Countywide Support</u>
Juvenile Probation	\$8,349	\$8,349
Juvenile Detention	\$8,326	\$8,326
Justice Court	\$19,671	\$19,671
Alternative Sentencing Justice Court	\$7,328	\$7,328
Parks Administration	\$2,240	\$2,240
Park Maintenance	\$3,709	\$3,709
Grants, Gifts, Donations	\$6,503	\$6,503
Swimming Pool	\$755	\$755
Community Center	\$3,934	\$3,934
Recreation	\$2,165	\$2,165
Pony Express Pavilion	\$2,004	\$2,004
Ice Rink	\$150	\$150
Sports	\$505	\$505
Library	\$2,145	\$2,145
Health	\$9,275	\$9,275
Landfill Administration	\$2,953	\$2,953
Medical	\$8,800	\$8,800
Environmental Health	\$2,630	\$2,630
Animal Services	\$1,755	\$1,755
Cooperative Extension	\$4,829	\$4,829
Supplemental Indigent	\$1,286	\$1,286
Capital Projects	\$6,650	\$6,650
Senior Citizens	\$277	\$277
Carson City Transit	\$2,566	\$2,566
Library Gift	\$5,817	\$5,817
Administrative Assessment	\$780	\$780
Traffic/Transportation	\$255	\$255
Regional Transportation	\$439	\$439
V&T Spec. Infrastructure	\$302	\$302
Quality of Life	(\$1)	(\$1)
Street Maintenance	\$4,454	\$4,454
Grant Fund	\$24,847	\$24,847
Commissary Fund	\$21,308	\$21,308
911 Surcharge	\$1,642	\$1,642
Capital Facilities	\$843	\$843
Residential Construction	\$5	\$5
Ambulance	\$25	\$25
Stormwater Drainage	\$18,806	\$18,806
Sewer Operation	\$2,460	\$2,460
Water	\$25,036	\$25,036
	\$38,282	\$38,282

Board of Supervisors
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Countywide Support</u>
Building Permits	\$2,199	\$2,199
Cemetery	\$1,220	\$1,220
Fleet Management	\$6,434	\$6,434
Group Medical Insurance	\$5,228	\$5,228
Workers Compensation Ins	\$5,589	\$5,589
Insurance Fund	\$8,199	\$8,199
Redevelopment	\$2,826	\$2,826
Redevelopment Revolving	\$741	\$741
Tourism Authority	\$2,083	\$2,083
Tricounty Railway	\$2,576	\$2,576
Sierra Forest Fire Protect	\$299	\$299
Sub-Conservancy District	\$2,741	\$2,741
Controller Trust Fund	\$28	\$28
Total	<u>\$541,267</u>	<u>\$541,267</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.

Clerk
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$346,555			\$346,555
Allocated additions:				
1010100 - Board of Supervisors	\$876	\$1,272	\$2,148	
1010214 - Records Management		\$22,056	\$22,056	
1010600 - City Manager		\$2,964	\$2,964	
1010701 - Finance		\$2,372	\$2,372	
1010705 - Human Resources		\$830	\$830	
1010710 - Information Technology		\$12,925	\$12,925	
1010720 - Purchasing		\$150	\$150	
1010800 - Internal Auditor		\$472	\$472	
Total allocated additions:	<u>\$876</u>	<u>\$43,041</u>	<u>\$43,917</u>	<u>\$43,917</u>
Total to be allocated	<u><u>\$347,431</u></u>	<u><u>\$43,041</u></u>		<u><u>\$390,472</u></u>

Clerk
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Boards & Commission</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$246,521		\$246,521
FRINGE BENEFITS	\$74,779		\$74,779
<u>Other Expense and Cost</u>			
SERVICE AND SUPPLIES	\$25,255		\$25,255
Departmental Expenditures	\$346,555		\$346,555
Additions: 1st			
Other	\$876	\$876	
Functional Cost	\$347,431	\$876	\$346,555
Reallocate Admin		(\$876)	\$876
Allocable Costs	\$347,431		\$347,431
1st Allocation	\$347,431		\$347,431
Additions: 2nd			
Other	\$43,041	\$43,041	
Functional Cost	\$43,041	\$43,041	
Reallocate Admin		(\$43,041)	\$43,041
Allocable Costs	\$43,041		\$43,041
2nd Allocation	\$43,041		\$43,041
Total allocated	\$390,472		\$390,472

Clerk
Detail allocation of
Boards & Commission

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	84	58.741 %	\$204,085		\$204,085		\$204,085
Internal Auditor	6	4.196 %	\$14,578		\$14,578	\$4,377	\$18,955
Airport	12	8.392 %	\$29,155		\$29,155	\$8,754	\$37,909
Regional Transportation	12	8.392 %	\$29,155		\$29,155	\$8,754	\$37,909
Quality of Life	15	10.490 %	\$36,444		\$36,444	\$10,943	\$47,387
Debt Svc-Carson City	2	1.399 %	\$4,859		\$4,859	\$1,459	\$6,318
Redevelopment Revolving	12	8.390 %	\$29,155		\$29,155	\$8,754	\$37,909
Total	143	100.000 %	\$347,431		\$347,431	\$43,041	\$390,472

(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	\$204,085	\$204,085
Internal Auditor	\$18,955	\$18,955
Airport	\$37,909	\$37,909
Regional Transportation	\$37,909	\$37,909
Quality of Life	\$47,387	\$47,387
Debt Svc-Carson City	\$6,318	\$6,318
Redevelopment Revolving	\$37,909	\$37,909
Total	<u>\$390,472</u>	<u>\$390,472</u>

SCHEDULE 5.01

RECORDS MANAGEMENT

NATURE AND EXTENT OF SERVICE

The Record Management office 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 based on the number of records filmed and scanned by departments.

Prepared by:

Records Management
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$118,127			\$118,127
Allocated additions:				
1 - Building Use Charge	\$17,148		\$17,148	
2 - Equipment Use Charge	\$2,092		\$2,092	
1010100 - Board of Supervisors	\$299	\$434	\$733	
1010215 - Public Safety Complex		\$10,030	\$10,030	
1010600 - City Manager		\$1,010	\$1,010	
1010701 - Finance		\$1,043	\$1,043	
1010705 - Human Resources		\$94	\$94	
1010710 - Information Technology		\$1,418	\$1,418	
1010720 - Purchasing		\$58	\$58	
1010800 - Internal Auditor		\$161	\$161	
1015034 - Facilities Maintenance		\$7,827	\$7,827	
Total allocated additions:	<u>\$19,539</u>	<u>\$22,075</u>	<u>\$41,614</u>	<u>\$41,614</u>
Total to be allocated	<u>\$137,666</u>	<u>\$22,075</u>		<u>\$159,741</u>

Records Management
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Records Management</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$79,103		\$79,103
FRINGE BENEFITS	\$24,610		\$24,610
<u>Other Expense and Cost</u>			
SERVICE AND SUPPLIES	\$14,414		\$14,414
Departmental Expenditures	\$118,127		\$118,127
Additions: 1st			
Other	\$19,539	\$19,539	
Functional Cost	\$137,666	\$19,539	\$118,127
Reallocate Admin		(\$19,539)	\$19,539
Allocable Costs	\$137,666		\$137,666
1st Allocation	\$137,666		\$137,666
Additions: 2nd			
Other	\$22,075	\$22,075	
Functional Cost	\$22,075	\$22,075	
Reallocate Admin		(\$22,075)	\$22,075
Allocable Costs	\$22,075		\$22,075
2nd Allocation	\$22,075		\$22,075
Total allocated	\$159,741		\$159,741

**Records Management
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	46,165	16.021 %	\$22,056		\$22,056		\$22,056
Justice Court	162,219	56.297 %	\$77,502		\$77,502	\$21,530	\$99,032
Board of Supervisors	75,657	26.256 %	\$36,146		\$36,146		\$36,146
Elections	41	0.014 %	\$20		\$20	\$5	\$25
All Other	4,065	1.412 %	\$1,942		\$1,942	\$540	\$2,482
Total	<u>288,147</u>	<u>100.000 %</u>	<u>\$137,666</u>		<u>\$137,666</u>	<u>\$22,075</u>	<u>\$159,741</u>

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

Source: Jon Stone - Monthly Count For Records Management

Records Management
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Records Management</u>
Board of Supervisors	\$36,146	\$36,146
Clerk	\$22,056	\$22,056
Elections	\$25	\$25
Justice Court	\$99,032	\$99,032
All Other	\$2,482	\$2,482
Total	<u>\$159,741</u>	<u>\$159,741</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.

Public Safety Complex
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$295,594			\$295,594
Allocated additions:				
1010100 - Board of Supervisors	\$748	\$1,085	\$1,833	
1010600 - City Manager		\$2,528	\$2,528	
1010701 - Finance		\$2,971	\$2,971	
1010720 - Purchasing		\$361	\$361	
1010800 - Internal Auditor		\$403	\$403	
Total allocated additions:	<u>\$748</u>	<u>\$7,348</u>	<u>\$8,096</u>	<u>\$8,096</u>
Total to be allocated	<u>\$296,342</u>	<u>\$7,348</u>		<u>\$303,690</u>

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	\$21,608			\$21,608
POWER	\$199,113		\$199,113	
HEATING	\$66,612		\$66,612	
R&M SERVICES	\$8,261		\$8,261	
Departmental Expenditures	<u>\$295,594</u>		<u>\$273,986</u>	<u>\$21,608</u>
Additions: 1st				
Other	<u>\$748</u>	<u>\$748</u>		
Functional Cost	\$296,342	\$748	\$273,986	\$21,608
Reallocate Admin		(\$748)	\$693	\$55
Allocable Costs	<u>\$296,342</u>		<u>\$274,679</u>	<u>\$21,663</u>
1st Allocation	<u>\$296,342</u>		<u>\$274,679</u>	<u>\$21,663</u>
Additions: 2nd				
Other	<u>\$7,348</u>	<u>\$7,348</u>		
Functional Cost	\$7,348	\$7,348		
Reallocate Admin		(\$7,348)	\$6,811	\$537
Allocable Costs	<u>\$7,348</u>		<u>\$6,811</u>	<u>\$537</u>
2nd Allocation	<u>\$7,348</u>		<u>\$6,811</u>	<u>\$537</u>
Total allocated	<u>\$303,690</u>		<u>\$281,490</u>	<u>\$22,200</u>

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	15.142 %	\$41,591		\$41,591	\$1,069	\$42,660
Records Management	1,920	3.568 %	\$9,802		\$9,802		\$9,802
Collections	336	0.624 %	\$1,715		\$1,715	\$44	\$1,759
District Attorney	7,358	13.675 %	\$37,563		\$37,563	\$966	\$38,529
Detention Facility	5,590	10.389 %	\$28,537		\$28,537	\$734	\$29,271
Justice Court	30,454	56.602 %	\$155,471		\$155,471	\$3,998	\$159,469
Total	53,805	100.000 %	\$274,679		\$274,679	\$6,811	\$281,490

(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>
Records Management	1	1.053 %	\$228		\$228		\$228
Recorder	4	4.211 %	\$912		\$912	\$23	\$935
District Attorney	21	22.105 %	\$4,789		\$4,789	\$120	\$4,909
Sheriff Administration	8	8.421 %	\$1,824		\$1,824	\$46	\$1,870
Detention Facility	32	33.684 %	\$7,297		\$7,297	\$183	\$7,480
Justice Court	29	30.526 %	\$6,613		\$6,613	\$165	\$6,778
Total	<u>95</u>	<u>100.000 %</u>	<u>\$21,663</u>		<u>\$21,663</u>	<u>\$537</u>	<u>\$22,200</u>

(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>
Records Management	\$10,030	\$9,802	\$228
District Attorney	\$43,438	\$38,529	\$4,909
Recorder	\$43,595	\$42,660	\$935
Collections	\$1,759	\$1,759	
Sheriff Administration	\$1,870		\$1,870
Detention Facility	\$36,751	\$29,271	\$7,480
Justice Court	\$166,247	\$159,469	\$6,778
Total	\$303,690	\$281,490	\$22,200

SCHEDULE 7.01

TREASURER

NATURE AND EXTENT OF SERVICE

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

- **Debt Management** – These costs are the time spent with debt management. These costs are allocated based on the count of bond payments by Fund.
- **Utility Collection** – These costs are the time spent with water and sewer consumption fees. These costs are allocated evenly between the Sewer (Fund 510), Water (Fund 520) and Storm Water Drainage (Fund 505).
- **Investment** – These costs are the time spent investing and reconciling custody bank statements and recording deposits. The level of effort by the department is not related to fund size. These costs are allocated evenly to all fund services by the Treasurer.
- **Revenue Reconciliation** – These costs are time spent reconciling bank statements and recording deposits. Costs are allocated based on the number of Monthly Banking Transactions by department or fund.
- **Tax Collection** – These costs are related to time spent collecting real and personal property taxes, and all other fines and fees. These costs are identified but not allocated.
- **Parking Ticket Collections** – These costs are related to time spent receipting parking tickets and the billing of outstanding receivables. These costs are allocated directly to Traffic/Transportation (Fund 240).
- **Landfill Collections** – These costs are related to time spent receipting landfill collections and are allocated directly to Landfill Administration (Department 6804).
- **JAC** – These costs are related to time spent selling Jump Around Carson bus tickets and are allocated directly to Carson City Transit (Fund 225).

Prepared by:

Treasurer
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$478,496			\$478,496
Allocated additions:				
1 - Building Use Charge	\$6,612		\$6,612	
2 - Equipment Use Charge	\$1,788		\$1,788	
1010100 - Board of Supervisors	\$1,210	\$1,756	\$2,966	
1010600 - City Manager		\$4,092	\$4,092	
1010701 - Finance		\$3,358	\$3,358	
1010705 - Human Resources		\$219	\$219	
1010710 - Information Technology		\$17,275	\$17,275	
1010720 - Purchasing		\$293	\$293	
1010730 - City Hall		\$12,717	\$12,717	
1010800 - Internal Auditor		\$652	\$652	
1015034 - Facilities Maintenance		\$11,677	\$11,677	
Total allocated additions:	<u>\$9,610</u>	<u>\$52,039</u>	<u>\$61,649</u>	<u>\$61,649</u>
Total to be allocated	<u>\$488,106</u>	<u>\$52,039</u>		<u>\$540,145</u>

Treasurer
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Debt Management</u>	<u>Utility Collect</u>	<u>Investments</u>	<u>Revenue Reconciliation</u>	<u>Tax Collection</u>	<u>Parking Ticket Collections</u>	<u>Landfill Collections</u>	<u>JAC Collections</u>
<u>Wages & Benefits</u>										
SALARIES & WAGES	\$300,190	\$93,269	\$8,766	\$66,462	\$12,668	\$47,850	\$48,571	\$16,871	\$4,533	\$1,200
FRINGE BENEFITS	\$131,895	\$40,980	\$3,851	\$29,202	\$5,566	\$21,024	\$21,341	\$7,412	\$1,992	\$527
<u>Other Expense and Cost</u>										
SERVICES & SUPPLIES	\$20,891	\$6,491	\$610	\$4,625	\$882	\$3,330	\$3,380	\$1,174	\$315	\$84
BANKING FEES	\$17,141	\$1,714		\$10,285			\$5,142			
MAINT SERVICE CONTRA	\$8,379	\$2,095		\$4,190			\$2,094			
Departmental Expenditures	\$478,496	\$144,549	\$13,227	\$114,764	\$19,116	\$72,204	\$80,528	\$25,457	\$6,840	\$1,811
Additions: 1st										
Other	\$9,610	\$9,610								
Functional Cost	\$488,106	\$154,159	\$13,227	\$114,764	\$19,116	\$72,204	\$80,528	\$25,457	\$6,840	\$1,811
Reallocate Admin		(\$154,159)	\$6,106	\$52,978	\$8,824	\$33,331	\$37,174	\$11,752	\$3,158	\$836
Allocable Costs	\$488,106		\$19,333	\$167,742	\$27,940	\$105,535	\$117,702	\$37,209	\$9,998	\$2,647
Unallocated	(\$117,702)						(\$117,702)			
1st Allocation	\$370,404		\$19,333	\$167,742	\$27,940	\$105,535		\$37,209	\$9,998	\$2,647
Additions: 2nd										
Other	\$52,039	\$52,039								
Functional Cost	\$52,039	\$52,039								
Reallocate Admin		(\$52,039)	\$2,061	\$17,884	\$2,979	\$11,252	\$12,549	\$3,967	\$1,066	\$281
Allocable Costs	\$52,039		\$2,061	\$17,884	\$2,979	\$11,252	\$12,549	\$3,967	\$1,066	\$281
Unallocated	(\$12,549)						(\$12,549)			
2nd Allocation	\$39,490		\$2,061	\$17,884	\$2,979	\$11,252		\$3,967	\$1,066	\$281
Total allocated	\$409,894		\$21,394	\$185,626	\$30,919	\$116,787		\$41,176	\$11,064	\$2,928

Treasurer
Detail allocation of
Debt Management

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Capital Projects	4	4.396 %	\$850		\$850	\$91	\$941
V&T Spec. Infrastructure	6	6.593 %	\$1,275		\$1,275	\$136	\$1,411
Stormwater Drainage	6	6.593 %	\$1,275		\$1,275	\$136	\$1,411
Sewer Operation	20	21.978 %	\$4,249		\$4,249	\$453	\$4,702
Water	20	21.978 %	\$4,249		\$4,249	\$453	\$4,702
School Debt Service	12	13.187 %	\$2,549		\$2,549	\$272	\$2,821
Parks Administration	6	6.593 %	\$1,275		\$1,275	\$136	\$1,411
All Other	6	6.593 %	\$1,275		\$1,275	\$136	\$1,411
Regional Transportation	7	7.692 %	\$1,487		\$1,487	\$159	\$1,646
Landfill Administration	2	2.198 %	\$425		\$425	\$45	\$470
911 Surcharge	2	2.199 %	\$424		\$424	\$44	\$468
Total	91	100.000 %	\$19,333		\$19,333	\$2,061	\$21,394

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

Source: Al Kramer

Treasurer
Detail allocation of
Utility Collect

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Sewer Operation	33	33.333 %	\$55,914		\$55,914	\$5,961	\$61,875
Water	33	33.333 %	\$55,914		\$55,914	\$5,961	\$61,875
Stormwater Drainage	33	33.334 %	\$55,914		\$55,914	\$5,962	\$61,876
Total	99	100.000 %	\$167,742		\$167,742	\$17,884	\$185,626

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

Source: Treasurer

Treasurer
Detail allocation of
Investments

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Assessor	36	3.155 %	\$882		\$882	\$94	\$976
Business License	25	2.191 %	\$612		\$612	\$65	\$677
Building Permits	53	4.645 %	\$1,298		\$1,298	\$138	\$1,436
Cemetery	2	0.175 %	\$49		\$49	\$5	\$54
Justice Court	37	3.243 %	\$906		\$906	\$97	\$1,003
Debt Svc-Carson City	92	8.063 %	\$2,253		\$2,253	\$240	\$2,493
Ambulance	78	6.836 %	\$1,910		\$1,910	\$204	\$2,114
Health	165	14.461 %	\$4,040		\$4,040	\$431	\$4,471
Juvenile Detention	4	0.351 %	\$98		\$98	\$10	\$108
Library	14	1.227 %	\$343		\$343	\$37	\$380
Recorder	51	4.470 %	\$1,249		\$1,249	\$133	\$1,382
Recreation	27	2.366 %	\$661		\$661	\$70	\$731
Sheriff Operations	31	2.717 %	\$759		\$759	\$81	\$840
Juvenile Court	3	0.263 %	\$73		\$73	\$8	\$81
Landfill Administration	88	7.713 %	\$2,155		\$2,155	\$230	\$2,385
Alternative Sentencing	15	1.315 %	\$367		\$367	\$39	\$406
Water	84	7.362 %	\$2,057		\$2,057	\$219	\$2,276
Sewer Operation	84	7.362 %	\$2,057		\$2,057	\$219	\$2,276
Airport	3	0.263 %	\$73		\$73	\$8	\$81
Fire Operations	1	0.088 %	\$24		\$24	\$3	\$27
Animal Services	46	4.032 %	\$1,126		\$1,126	\$120	\$1,246
Carson City Transit	25	2.191 %	\$612		\$612	\$65	\$677
Tourism Authority	6	0.526 %	\$147		\$147	\$16	\$163
Public Works	12	1.052 %	\$294		\$294	\$31	\$325
All Other	149	13.059 %	\$3,649		\$3,649	\$389	\$4,038
911 Surcharge	10	0.874 %	\$246		\$246	\$27	\$273
Total	1,141	100.000 %	\$27,940		\$27,940	\$2,979	\$30,919

(A) Alloc basis: Equal Allocation To All Funds With Fund Balance

Source: Treasurer

Treasurer
Detail allocation of
Revenue Reconciliation

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Assessor	36	3.155 %	\$3,330		\$3,330	\$355	\$3,685
Business License	25	2.191 %	\$2,312		\$2,312	\$247	\$2,559
Building Permits	53	4.645 %	\$4,902		\$4,902	\$523	\$5,425
Cemetery	2	0.175 %	\$185		\$185	\$20	\$205
Justice Court	37	3.243 %	\$3,422		\$3,422	\$365	\$3,787
Debt Svc-Carson City	92	8.063 %	\$8,509		\$8,509	\$907	\$9,416
Ambulance	78	6.836 %	\$7,214		\$7,214	\$769	\$7,983
Health	165	14.461 %	\$15,261		\$15,261	\$1,627	\$16,888
Juvenile Detention	4	0.351 %	\$370		\$370	\$39	\$409
Library	14	1.227 %	\$1,295		\$1,295	\$138	\$1,433
Recorder	51	4.470 %	\$4,717		\$4,717	\$503	\$5,220
Recreation	27	2.366 %	\$2,497		\$2,497	\$266	\$2,763
Sheriff Operations	31	2.717 %	\$2,867		\$2,867	\$306	\$3,173
Juvenile Court	3	0.263 %	\$277		\$277	\$30	\$307
Landfill Administration	88	7.713 %	\$8,139		\$8,139	\$868	\$9,007
Alternative Sentencing	15	1.315 %	\$1,387		\$1,387	\$148	\$1,535
Water	84	7.362 %	\$7,769		\$7,769	\$828	\$8,597
Sewer Operation	84	7.362 %	\$7,769		\$7,769	\$828	\$8,597
Airport	3	0.263 %	\$277		\$277	\$30	\$307
Fire Operations	1	0.088 %	\$92		\$92	\$10	\$102
Animal Services	46	4.032 %	\$4,255		\$4,255	\$454	\$4,709
Carson City Transit	25	2.191 %	\$2,312		\$2,312	\$247	\$2,559
Tourism Authority	6	0.526 %	\$555		\$555	\$59	\$614
Public Works	12	1.052 %	\$1,110		\$1,110	\$118	\$1,228
All Other	149	13.059 %	\$13,782		\$13,782	\$1,469	\$15,251
911 Surcharge	10	0.874 %	\$930		\$930	\$98	\$1,028
Total	1,141	100.000 %	\$105,535		\$105,535	\$11,252	\$116,787

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

Source:

Treasurer
Detail allocation of
Parking Ticket Collections

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Traffic/Transportation	1	100.000 %	\$37,209		\$37,209	\$3,967	\$41,176
Total	1	100.000 %	\$37,209		\$37,209	\$3,967	\$41,176

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

Source: Treasurer

Treasurer
Detail allocation of
Landfill Collections

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Landfill Administration	1	100.000 %	\$9,998		\$9,998	\$1,066	\$11,064
Total	1	100.000 %	\$9,998		\$9,998	\$1,066	\$11,064

(A) Alloc basis: Direct Allocation to Landfill 6804

Source: Treasurer

Treasurer
Detail allocation of
JAC Collections

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Carson City Transit	1	100.000 %	\$2,647		\$2,647	\$281	\$2,928
Total	1	100.000 %	\$2,647		\$2,647	\$281	\$2,928

(A) Alloc basis: Direct Allocation to Landfill 6804

Source:

Treasurer
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Debt Management</u>	<u>Utility Collect</u>	<u>Investments</u>	<u>Revenue Reconciliation</u>	<u>Parking Ticket Collections</u>	<u>Landfill Collections</u>	<u>JAC Collections</u>
Public Works	\$1,553			\$325	\$1,228			
Recorder	\$6,602			\$1,382	\$5,220			
Assessor	\$4,661			\$976	\$3,685			
Business License	\$3,236			\$677	\$2,559			
Sheriff Operations	\$4,013			\$840	\$3,173			
Fire Operations	\$129			\$27	\$102			
Juvenile Court	\$388			\$81	\$307			
Juvenile Detention	\$517			\$108	\$409			
Justice Court	\$4,790			\$1,003	\$3,787			
Alternative Sentencing	\$1,941			\$406	\$1,535			
Parks Administration	\$1,411	\$1,411						
Recreation	\$3,494			\$731	\$2,763			
Library	\$1,813			\$380	\$1,433			
Health	\$21,359			\$4,471	\$16,888			
Landfill Administration	\$22,926	\$470		\$2,385	\$9,007		\$11,064	
Animal Services	\$5,955			\$1,246	\$4,709			
Airport	\$388			\$81	\$307			
Capital Projects	\$941	\$941						
Carson City Transit	\$6,164			\$677	\$2,559			\$2,928
Traffic/Transportation	\$41,176					\$41,176		
Regional Transportation	\$1,646	\$1,646						
V&T Spec. Infrastructure	\$1,411	\$1,411						
911 Surcharge	\$1,769	\$468		\$273	\$1,028			
Debt Svc-Carson City	\$11,909			\$2,493	\$9,416			
Ambulance	\$10,097			\$2,114	\$7,983			
Stormwater Drainage	\$63,287	\$1,411	\$61,876					
Sewer Operation	\$77,450	\$4,702	\$61,875	\$2,276	\$8,597			
Water	\$77,450	\$4,702	\$61,875	\$2,276	\$8,597			
Building Permits	\$6,861			\$1,436	\$5,425			
Cemetery	\$259			\$54	\$205			
School Debt Service	\$2,821	\$2,821						
Tourism Authority	\$777			\$163	\$614			
All Other	\$20,700	\$1,411		\$4,038	\$15,251			
Total	\$409,894	\$21,394	\$185,626	\$30,919	\$116,787	\$41,176	\$11,064	\$2,928

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.

District Attorney
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$2,238,756			\$2,238,756
Allocated additions:				
1 - Building Use Charge	\$65,717		\$65,717	
2 - Equipment Use Charge	\$10,336		\$10,336	
1010100 - Board of Supervisors	\$5,662	\$8,216	\$13,878	
1010215 - Public Safety Complex	\$42,352	\$1,086	\$43,438	
1010600 - City Manager		\$19,146	\$19,146	
1010701 - Finance		\$13,314	\$13,314	
1010705 - Human Resources		\$10,732	\$10,732	
1010710 - Information Technology		\$54,587	\$54,587	
1010720 - Purchasing		\$946	\$946	
1010800 - Internal Auditor		\$3,049	\$3,049	
1015034 - Facilities Maintenance		\$29,994	\$29,994	
Total allocated additions:	<u>\$124,067</u>	<u>\$141,070</u>	<u>\$265,137</u>	<u>\$265,137</u>
Total to be allocated	<u>\$2,362,823</u>	<u>\$141,070</u>		<u>\$2,503,893</u>

District Attorney
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Departmental Support</u>	<u>Prosecution</u>
<u>Wages & Benefits</u>				
SALARIES & WAGES	\$1,523,632	\$200,053	\$380,451	\$943,128
FRINGE BENEFITS	\$624,185	\$81,955	\$155,859	\$386,371
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$57,196	\$7,510	\$14,282	\$35,404
PROSECUTION SERVICE & SUPPLIES	\$33,743			\$33,743
Departmental Expenditures	\$2,238,756	\$289,518	\$550,592	\$1,398,646
Additions: 1st				
Building Use Charge	\$65,717		\$18,224	\$47,493
Other	\$58,350	\$58,350		
Functional Cost	\$2,362,823	\$347,868	\$568,816	\$1,446,139
Reallocate Admin		(\$347,868)	\$98,261	\$249,607
Allocable Costs	\$2,362,823		\$667,077	\$1,695,746
Unallocated	(\$1,695,746)			(\$1,695,746)
1st Allocation	\$667,077		\$667,077	
Additions: 2nd				
Information Technology	\$5,980		\$5,980	
Facilities Maintenance	\$29,994		\$8,318	\$21,676
Other	\$105,096	\$105,096		
Functional Cost	\$141,070	\$105,096	\$14,298	\$21,676
Reallocate Admin		(\$105,096)	\$29,686	\$75,410
Allocable Costs	\$141,070		\$43,984	\$97,086
Unallocated	(\$97,086)			(\$97,086)
2nd Allocation	\$43,984		\$43,984	
Total allocated	\$711,061		\$711,061	

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	222	8.887 %	\$59,284		\$59,284		\$59,284
Recorder	122	4.884 %	\$32,579		\$32,579	\$2,358	\$34,937
City Manager	348	13.931 %	\$92,931		\$92,931	\$6,725	\$99,656
Human Resources	195	7.806 %	\$52,074		\$52,074	\$3,768	\$55,842
Purchasing	67	2.682 %	\$17,892		\$17,892	\$1,295	\$19,187
Sheriff Administration	177	7.086 %	\$47,267		\$47,267	\$3,421	\$50,688
Fire Administration	41	1.641 %	\$10,949		\$10,949	\$792	\$11,741
Public Works	103	4.123 %	\$27,506		\$27,506	\$1,990	\$29,496
Library	70	2.802 %	\$18,693		\$18,693	\$1,353	\$20,046
Health	73	2.922 %	\$19,494		\$19,494	\$1,411	\$20,905
Carson City Transit	3	0.120 %	\$801		\$801	\$58	\$859
Regional Transportation	64	2.562 %	\$17,091		\$17,091	\$1,237	\$18,328
Finance	41	1.641 %	\$10,949		\$10,949	\$792	\$11,741
Planning	221	8.847 %	\$59,017		\$59,017	\$4,271	\$63,288
Street Maintenance	3	0.120 %	\$801		\$801	\$58	\$859
Ambulance	3	0.120 %	\$801		\$801	\$58	\$859
Stormwater Drainage	6	0.240 %	\$1,602		\$1,602	\$116	\$1,718
Sewer Operation	21	0.841 %	\$5,608		\$5,608	\$406	\$6,014
Water	39	1.561 %	\$10,415		\$10,415	\$754	\$11,169
Building Permits	3	0.120 %	\$801		\$801	\$58	\$859
Insurance Fund	125	5.004 %	\$33,381		\$33,381	\$2,416	\$35,797
Redevelopment	146	5.845 %	\$38,988		\$38,988	\$2,821	\$41,809
Information Technology	14	0.560 %	\$3,739		\$3,739	\$271	\$4,010
Quality of Life	94	3.763 %	\$25,102		\$25,102	\$1,817	\$26,919
Juvenile Court	124	4.964 %	\$33,114		\$33,114	\$2,396	\$35,510
Parks Administration	137	5.484 %	\$36,585		\$36,585	\$2,648	\$39,233
Workers Compensation Ins	8	0.320 %	\$2,136		\$2,136	\$155	\$2,291
Assessor	28	1.124 %	\$7,477		\$7,477	\$539	\$8,016
Total	2,498	100.000 %	\$667,077		\$667,077	\$43,984	\$711,061

(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	\$59,284	\$59,284
City Manager	\$99,656	\$99,656
Finance	\$11,741	\$11,741
Human Resources	\$55,842	\$55,842
Information Technology	\$4,010	\$4,010
Purchasing	\$19,187	\$19,187
Public Works	\$29,496	\$29,496
Recorder	\$34,937	\$34,937
Assessor	\$8,016	\$8,016
Planning	\$63,288	\$63,288
Sheriff Administration	\$50,688	\$50,688
Fire Administration	\$11,741	\$11,741
Juvenile Court	\$35,510	\$35,510
Parks Administration	\$39,233	\$39,233
Library	\$20,046	\$20,046
Health	\$20,905	\$20,905
Carson City Transit	\$859	\$859
Regional Transportation	\$18,328	\$18,328
Quality of Life	\$26,919	\$26,919
Street Maintenance	\$859	\$859
Ambulance	\$859	\$859
Stormwater Drainage	\$1,718	\$1,718
Sewer Operation	\$6,014	\$6,014
Water	\$11,169	\$11,169
Building Permits	\$859	\$859
Workers Compensation Ins	\$2,291	\$2,291
Insurance Fund	\$35,797	\$35,797
Redevelopment	\$41,809	\$41,809
Total	<u>\$711,061</u>	<u>\$711,061</u>

SCHEDULE 9.01

CITY MANAGER

NATURE AND EXTENT OF SERVICE

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

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>
	\$636,043			\$636,043
Allocated additions:				
1 - Building Use Charge	\$11,521		\$11,521	
2 - Equipment Use Charge	\$1,022		\$1,022	
1010100 - Board of Supervisors	\$1,609	\$2,334	\$3,943	
1010500 - District Attorney	\$92,931	\$6,725	\$99,656	
1010701 - Finance		\$4,322	\$4,322	
1010705 - Human Resources		\$504	\$504	
1010710 - Information Technology		\$11,277	\$11,277	
1010720 - Purchasing		\$367	\$367	
1010730 - City Hall		\$15,329	\$15,329	
1010800 - Internal Auditor		\$866	\$866	
1013012 - Public Works		(\$86,983)	(\$86,983)	
1015034 - Facilities Maintenance		\$20,344	\$20,344	
Total allocated additions:	<u>\$107,083</u>	<u>(\$24,915)</u>	<u>\$82,168</u>	<u>\$82,168</u>
Total to be allocated	<u>\$743,126</u>	<u>(\$24,915)</u>		<u>\$718,211</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	\$312,405		\$312,405
FRINGE BENEFITS	\$120,152		\$120,152
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$147,986		\$147,986
LOBBYIST	\$55,500		\$55,500
Departmental Expenditures	<u>\$636,043</u>		<u>\$636,043</u>
Additions: 1st			
Other	\$107,083	\$107,083	
Functional Cost	\$743,126	<u>\$107,083</u>	<u>\$636,043</u>
Reallocate Admin		(\$107,083)	<u>\$107,083</u>
Allocable Costs	<u>\$743,126</u>		<u>\$743,126</u>
1st Allocation	<u>\$743,126</u>		<u>\$743,126</u>
Additions: 2nd			
Other	(\$24,915)	(\$24,915)	
Functional Cost	(\$24,915)	(\$24,915)	
Reallocate Admin		\$24,915	(\$24,915)
Allocable Costs	<u>(\$24,915)</u>		<u>(\$24,915)</u>
2nd Allocation	<u>(\$24,915)</u>		<u>(\$24,915)</u>
Total allocated	<u>\$718,211</u>		<u>\$718,211</u>

**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	218,359	0.251 %	\$1,867		\$1,867		\$1,867
Clerk	346,555	0.399 %	\$2,964		\$2,964		\$2,964
Recorder	400,141	0.460 %	\$3,422		\$3,422	(\$120)	\$3,302
Records Management	118,127	0.136 %	\$1,010		\$1,010		\$1,010
Public Safety Complex	295,594	0.340 %	\$2,528		\$2,528		\$2,528
Elections	243,774	0.281 %	\$2,085		\$2,085	(\$73)	\$2,012
Treasurer	478,496	0.551 %	\$4,092		\$4,092		\$4,092
Assessor	694,568	0.799 %	\$5,940		\$5,940	(\$208)	\$5,732
District Attorney	2,238,756	2.576 %	\$19,146		\$19,146		\$19,146
Public Defender	1,517,055	1.746 %	\$12,974		\$12,974	(\$454)	\$12,520
Economic Development	682,828	0.786 %	\$5,840		\$5,840	(\$204)	\$5,636
Finance	593,953	0.684 %	\$5,080		\$5,080	(\$178)	\$4,902
Human Resources	321,912	0.370 %	\$2,753		\$2,753	(\$96)	\$2,657
Information Technology	1,641,051	1.889 %	\$14,034		\$14,034	(\$491)	\$13,543
Geographic Information Systems	268,009	0.308 %	\$2,292		\$2,292	(\$80)	\$2,212
Purchasing	128,828	0.148 %	\$1,102		\$1,102	(\$39)	\$1,063
City Hall	101,634	0.117 %	\$869		\$869	(\$30)	\$839
Welfare	337,846	0.389 %	\$2,889		\$2,889	(\$101)	\$2,788
Internal Auditor	101,178	0.116 %	\$865		\$865	(\$30)	\$835
Planning	511,534	0.589 %	\$4,375		\$4,375	(\$153)	\$4,222
Business License	136,985	0.158 %	\$1,172		\$1,172	(\$41)	\$1,131
Sheriff Administration	1,248,040	1.436 %	\$10,673		\$10,673	(\$374)	\$10,299
Sheriff Operations	5,976,800	6.878 %	\$51,114		\$51,114	(\$1,790)	\$49,324
Sheriff General Services	671,288	0.773 %	\$5,741		\$5,741	(\$201)	\$5,540
Detention Facility	3,837,054	4.416 %	\$32,815		\$32,815	(\$1,149)	\$31,666
Dispatch	1,641,354	1.889 %	\$14,037		\$14,037	(\$492)	\$13,545
Trinet Grant	114,213	0.131 %	\$977		\$977	(\$34)	\$943
Fire Administration	259,404	0.299 %	\$2,218		\$2,218	(\$78)	\$2,140
Warren Engine Co. No. 1	3,768	0.004 %	\$32		\$32	(\$1)	\$31
Fire Operations	7,250,914	8.344 %	\$62,010		\$62,010	(\$2,171)	\$59,839
Fire Prevention	349,674	0.402 %	\$2,990		\$2,990	(\$105)	\$2,885
Fire Training	445,970	0.513 %	\$3,814		\$3,814	(\$134)	\$3,680
Emergency Management	161,379	0.186 %	\$1,380		\$1,380	(\$48)	\$1,332
Public Works	1,791,450	2.062 %	\$15,321		\$15,321	(\$536)	\$14,785
Juvenile Court	417,550	0.481 %	\$3,571		\$3,571	(\$125)	\$3,446
Juvenile Probation	1,346,754	1.550 %	\$11,517		\$11,517	(\$403)	\$11,114
Juvenile Detention	1,343,022	1.546 %	\$11,486		\$11,486	(\$402)	\$11,084
Justice Court	3,173,131	3.652 %	\$27,137		\$27,137	(\$950)	\$26,187
Alternative Sentencing	1,182,062	1.360 %	\$10,109		\$10,109	(\$354)	\$9,755
Parks Administration	598,374	0.689 %	\$5,117		\$5,117	(\$179)	\$4,938
Park Maintenance	1,048,965	1.207 %	\$8,971		\$8,971	(\$314)	\$8,657

**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>
Grants, Gifts, Donations	121,821	0.140 %	\$1,042		\$1,042	(\$36)	\$1,006
Swimming Pool	634,509	0.730 %	\$5,426		\$5,426	(\$190)	\$5,236
Community Center	349,199	0.402 %	\$2,986		\$2,986	(\$105)	\$2,881
Recreation	323,269	0.372 %	\$2,765		\$2,765	(\$97)	\$2,668
Pony Express Pavilion	24,166	0.028 %	\$207		\$207	(\$7)	\$200
Sports	346,047	0.398 %	\$2,959		\$2,959	(\$104)	\$2,855
Library	1,496,251	1.722 %	\$12,796		\$12,796	(\$448)	\$12,348
Health	476,344	0.548 %	\$4,074		\$4,074	(\$143)	\$3,931
Landfill Administration	1,419,578	1.634 %	\$12,140		\$12,140	(\$425)	\$11,715
Animal Services	779,082	0.897 %	\$6,663		\$6,663	(\$233)	\$6,430
Cooperative Extension	207,481	0.239 %	\$1,774		\$1,774	(\$62)	\$1,712
Supplemental Indigent	1,072,693	1.234 %	\$9,174		\$9,174	(\$321)	\$8,853
Senior Citizens	413,852	0.476 %	\$3,539		\$3,539	(\$124)	\$3,415
Carson City Transit	938,287	1.080 %	\$8,024		\$8,024	(\$281)	\$7,743
Library Gift	125,787	0.145 %	\$1,076		\$1,076	(\$38)	\$1,038
Administrative Assessment	41,162	0.047 %	\$352		\$352	(\$12)	\$340
Traffic/Transportation	70,717	0.081 %	\$605		\$605	(\$21)	\$584
Regional Transportation	48,688	0.056 %	\$416		\$416	(\$15)	\$401
Quality of Life	718,405	0.827 %	\$6,144		\$6,144	(\$215)	\$5,929
Street Maintenance	4,008,183	4.613 %	\$34,278		\$34,278	(\$1,200)	\$33,078
Grant Fund	3,437,251	3.956 %	\$29,395		\$29,395	(\$1,029)	\$28,366
Commissary Fund	264,908	0.305 %	\$2,266		\$2,266	(\$79)	\$2,187
Capital Facilities	720	0.001 %	\$6		\$6		\$6
Residential Construction	4,000	0.005 %	\$34		\$34	(\$1)	\$33
Ambulance	3,033,606	3.491 %	\$25,944		\$25,944	(\$908)	\$25,036
Stormwater Drainage	396,851	0.457 %	\$3,394		\$3,394	(\$119)	\$3,275
Sewer Operation	4,038,652	4.648 %	\$34,539		\$34,539	(\$1,209)	\$33,330
Water	6,175,269	7.107 %	\$52,811		\$52,811	(\$1,849)	\$50,962
Building Permits	354,692	0.408 %	\$3,033		\$3,033	(\$106)	\$2,927
Cemetery	196,824	0.227 %	\$1,683		\$1,683	(\$59)	\$1,624
Fleet Management	1,037,874	1.194 %	\$8,876		\$8,876	(\$311)	\$8,565
Group Medical Insurance	843,250	0.970 %	\$7,212		\$7,212	(\$253)	\$6,959
Workers Compensation Ins	901,485	1.037 %	\$7,710		\$7,710	(\$270)	\$7,440
Insurance Fund	1,322,466	1.522 %	\$11,310		\$11,310	(\$396)	\$10,914
Redevelopment	455,916	0.525 %	\$3,899		\$3,899	(\$137)	\$3,762
Redevelopment Revolving	119,480	0.137 %	\$1,022		\$1,022	(\$36)	\$986
Tourism Authority	336,044	0.387 %	\$2,874		\$2,874	(\$101)	\$2,773
Tricounty Railway	415,406	0.478 %	\$3,553		\$3,553	(\$124)	\$3,429
Sierra Forest Fire Protect	48,140	0.055 %	\$412		\$412	(\$14)	\$398
Sub-Conservancy District	442,182	0.509 %	\$3,782		\$3,782	(\$132)	\$3,650
Controller Trust Fund	4,542	0.005 %	\$39		\$39	(\$1)	\$38

**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>
Medical	424,227	0.488 %	\$3,628		\$3,628	(\$127)	\$3,501
Environmental Health	283,176	0.326 %	\$2,422		\$2,422	(\$85)	\$2,337
Investigations	2,120,006	2.440 %	\$18,130		\$18,130	(\$635)	\$17,495
Justice Court	361,391	0.416 %	\$3,091		\$3,091	(\$108)	\$2,983
Ice Rink	81,356	0.094 %	\$696		\$696	(\$24)	\$672
Northgate	32,845	0.038 %	\$281		\$281	(\$10)	\$271
Capital Projects	44,709	0.051 %	\$382		\$382	(\$13)	\$369
911 Surcharge	136,087	0.157 %	\$1,164		\$1,164	(\$41)	\$1,123
Wildland Fire Management	336,441	0.387 %	\$2,877		\$2,877	(\$101)	\$2,776
Facilities Maintenance	1,388,642	1.598 %	\$11,876		\$11,876	(\$422)	\$11,454
Pulbic Guardian	951	0.001 %	\$8		\$8		\$8
Chartered Admin	1,144	0.001 %	\$10		\$10		\$10
V&T Spec. Infrastructure	250	-0.001%	(\$2)		(\$2)		(\$2)
Total	<u>86,894,653</u>	<u>100.000 %</u>	<u>\$743,126</u>		<u>\$743,126</u>	<u>(\$24,915)</u>	<u>\$718,211</u>

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

Source: General Ledger

**City Manager
Departmental Cost
Allocation Summary**

	Total	City Manager
Board of Supervisors	\$1,867	\$1,867
Clerk	\$2,964	\$2,964
Records Management	\$1,010	\$1,010
Public Safety Complex	\$2,528	\$2,528
Treasurer	\$4,092	\$4,092
District Attorney	\$19,146	\$19,146
Finance	\$4,902	\$4,902
Human Resources	\$2,657	\$2,657
Information Technology	\$13,543	\$13,543
Purchasing	\$1,063	\$1,063
City Hall	\$839	\$839
Internal Auditor	\$835	\$835
Dispatch	\$13,545	\$13,545
Public Works	\$14,785	\$14,785
Facilities Maintenance	\$11,454	\$11,454
Recorder	\$3,302	\$3,302
Elections	\$2,012	\$2,012
Pulbic Guardian	\$8	\$8
Assessor	\$5,732	\$5,732
Public Defender	\$12,520	\$12,520
Economic Development	\$5,636	\$5,636
Geographic Information Systems	\$2,212	\$2,212
Northgate	\$271	\$271
Welfare	\$2,788	\$2,788
Planning	\$4,222	\$4,222
Business License	\$1,131	\$1,131
Chartered Admin	\$10	\$10
Sheriff Administration	\$10,299	\$10,299
Investigations	\$17,495	\$17,495
Sheriff Operations	\$49,324	\$49,324
Sheriff General Services	\$5,540	\$5,540
Detention Facility	\$31,666	\$31,666
Trinet Grant	\$943	\$943
Fire Administration	\$2,140	\$2,140
Warren Engine Co. No. 1	\$31	\$31
Fire Operations	\$59,839	\$59,839
Fire Prevention	\$2,885	\$2,885
Fire Training	\$3,680	\$3,680
Emergency Management	\$1,332	\$1,332
Wildland Fire Management	\$2,776	\$2,776
Juvenile Court	\$3,446	\$3,446
Juvenile Probation	\$11,114	\$11,114

City Manager
Departmental Cost
Allocation Summary

	Total	City Manager
Juvenile Detention	\$11,084	\$11,084
Justice Court	\$26,187	\$26,187
Alternative Sentencing Justice Court	\$9,755	\$9,755
Parks Administration	\$2,983	\$2,983
Park Maintenance	\$4,938	\$4,938
Grants, Gifts, Donations	\$8,657	\$8,657
Swimming Pool	\$1,006	\$1,006
Community Center	\$5,236	\$5,236
Recreation	\$2,881	\$2,881
Pony Express Pavilion	\$2,668	\$2,668
Ice Rink	\$200	\$200
Sports	\$672	\$672
Library	\$2,855	\$2,855
Health	\$12,348	\$12,348
Landfill Administration	\$3,931	\$3,931
Medical	\$11,715	\$11,715
Environmental Health	\$3,501	\$3,501
Animal Services	\$2,337	\$2,337
Cooperative Extension	\$6,430	\$6,430
Supplemental Indigent	\$1,712	\$1,712
Capital Projects	\$8,853	\$8,853
Senior Citizens	\$369	\$369
Carson City Transit	\$3,415	\$3,415
Library Gift	\$7,743	\$7,743
Administrative Assessment	\$1,038	\$1,038
Traffic/Transportation	\$340	\$340
Regional Transportation	\$584	\$584
V&T Spec. Infrastructure	\$401	\$401
Quality of Life	(\$2)	(\$2)
Street Maintenance	\$5,929	\$5,929
Grant Fund	\$33,078	\$33,078
Commissary Fund	\$28,366	\$28,366
911 Surcharge	\$2,187	\$2,187
Capital Facilities	\$1,123	\$1,123
Residential Construction	\$6	\$6
Ambulance	\$33	\$33
Stormwater Drainage	\$25,036	\$25,036
Sewer Operation	\$3,275	\$3,275
Water	\$33,330	\$33,330
Building Permits	\$50,962	\$50,962
Cemetery	\$2,927	\$2,927
	\$1,624	\$1,624

City Manager
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Manager</u>
Fleet Management	\$8,565	\$8,565
Group Medical Insurance	\$6,959	\$6,959
Workers Compensation Ins	\$7,440	\$7,440
Insurance Fund	\$10,914	\$10,914
Redevelopment	\$3,762	\$3,762
Redevelopment Revolving	\$986	\$986
Tourism Authority	\$2,773	\$2,773
Tricounty Railway	\$3,429	\$3,429
Sierra Forest Fire Protect	\$398	\$398
Sub-Conservancy District	\$3,650	\$3,650
Controller Trust Fund	\$38	\$38
Total	<u>\$718,211</u>	<u>\$718,211</u>

SCHEDULE 10.01

FINANCE

NATURE AND EXTENT OF SERVICE

The Finance department fulfills the requirements of the duties of the Controller, County Auditor, Finance Director, and performs the function of the Office of the Budget. Duties include maintaining financial reports, check distribution, payroll, financial analysis and monitoring of the budget. The costs of the department are allocated as follows:

- **Payroll** – These costs are allocated based on the number of FTE's by department/fund. This includes PT/Seasonal positions.
- **Budget** – These costs are allocated based on total expenditures by department/fund.
- **Accounts Payable** - These costs are allocated based on Operating Services and Supply costs by department/fund.
- **Accounting** – These costs are allocated based on total expenditures by department/fund.
- **Debt Management** – These costs are associated with issuing bonds. Costs are allocated based on the number of bonds issued by Fund.
- **Contracts** – These costs are allocated directly to Purchasing.
- **Workers Compensation** – These costs are allocated directly to Workers Compensation Fund 580.
- **General Liability** – These costs are allocated directly to Insurance Fund 590.
- **Audit Fees** – These costs are related to the General Fund audit. Costs are allocated based on Total Expenditures for General Fund Departments.

Prepared by:

Finance
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$593,953			\$593,953
Allocated additions:				
1 - Building Use Charge	\$5,439		\$5,439	
2 - Equipment Use Charge	\$1,176		\$1,176	
1010100 - Board of Supervisors	\$1,502	\$2,180	\$3,682	
1010500 - District Attorney	\$10,949	\$792	\$11,741	
1010600 - City Manager	\$5,080	(\$178)	\$4,902	
1010705 - Human Resources		\$2,825	\$2,825	
1010710 - Information Technology		\$39,168	\$39,168	
1010720 - Purchasing		\$382	\$382	
1010730 - City Hall		\$12,351	\$12,351	
1010800 - Internal Auditor		\$809	\$809	
1015034 - Facilities Maintenance		\$9,605	\$9,605	
Total allocated additions:	<u>\$24,146</u>	<u>\$67,934</u>	<u>\$92,080</u>	<u>\$92,080</u>
Departmental cost adjustments:				
SALARIES - DIRECT BILL	\$137,025			
Total departmental cost adjustments:	<u>\$137,025</u>			<u>\$137,025</u>
Total to be allocated	<u>\$755,124</u>	<u>\$67,934</u>		<u>\$823,058</u>

Finance
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Payroll</u>	<u>Budget</u>	<u>Accounts Payable</u>	<u>Accounting</u>	<u>Debt Management</u>	<u>Contracts</u>	<u>Workers Compensation</u>	<u>General Liability</u>
Wages & Benefits										
SALARIES & WAGES	\$357,151	\$15,072	\$57,251	\$73,752	\$77,823	\$61,216	\$26,286	\$18,036	\$13,857	\$13,858
FRINGE BENEFITS	\$151,171	\$6,379	\$24,233	\$31,217	\$32,940	\$25,911	\$11,126	\$7,634	\$5,865	\$5,866
Other Expense and Cost										
SERVICES & SUPPLIES	\$33,201	\$1,401	\$5,322	\$6,856	\$7,234	\$5,691	\$2,444	\$1,677	\$1,288	\$1,288
AUDITING FEES	\$52,430									
Departmental Expenditures	\$593,953	\$22,852	\$86,806	\$111,825	\$117,997	\$92,818	\$39,856	\$27,347	\$21,010	\$21,012
Cost Adjustments										
SALARIES - DIRECT BILL	\$137,025	\$5,782	\$21,965	\$28,296	\$29,858	\$23,486	\$10,085	\$6,920	\$5,317	\$5,316
Additions: 1st										
Other	\$24,146	\$24,146								
Functional Cost	\$755,124	\$52,780	\$108,771	\$140,121	\$147,855	\$116,304	\$49,941	\$34,267	\$26,327	\$26,328
Reallocate Admin		(\$52,780)	\$8,174	\$10,530	\$11,111	\$8,740	\$3,753	\$2,575	\$1,978	\$1,979
Allocable Costs	\$755,124		\$116,945	\$150,651	\$158,966	\$125,044	\$53,694	\$36,842	\$28,305	\$28,307
1st Allocation	\$755,124		\$116,945	\$150,651	\$158,966	\$125,044	\$53,694	\$36,842	\$28,305	\$28,307
Additions: 2nd										
Other	\$67,934	\$67,934								
Functional Cost	\$67,934	\$67,934								
Reallocate Admin		(\$67,934)	\$10,521	\$13,553	\$14,301	\$11,249	\$4,831	\$3,314	\$2,546	\$2,547
Allocable Costs	\$67,934		\$10,521	\$13,553	\$14,301	\$11,249	\$4,831	\$3,314	\$2,546	\$2,547
2nd Allocation	\$67,934		\$10,521	\$13,553	\$14,301	\$11,249	\$4,831	\$3,314	\$2,546	\$2,547
Total allocated	\$823,058		\$127,466	\$164,204	\$173,267	\$136,293	\$58,525	\$40,156	\$30,851	\$30,854

Finance
Schedule of costs to be
allocated by function

Audit Fees

Wages & Benefits

SALARIES & WAGES

FRINGE BENEFITS

Other Expense and Cost

SERVICES & SUPPLIES

AUDITING FEES \$52,430

Departmental Expenditures \$52,430

Cost Adjustments

SALARIES - DIRECT BILL

Additions: 1st

Other

Functional Cost \$52,430

Reallocate Admin \$3,940

Allocable Costs \$56,370

1st Allocation \$56,370

Additions: 2nd

Other

Functional Cost

Reallocate Admin \$5,072

Allocable Costs \$5,072

2nd Allocation \$5,072

Total allocated \$61,442

Finance
Detail allocation of
Payroll

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	6	0.793 %	\$927		\$927		\$927
Clerk	5	0.661 %	\$772		\$772		\$772
Treasurer	7	0.925 %	\$1,081		\$1,081		\$1,081
Elections	8	1.057 %	\$1,236		\$1,236	\$118	\$1,354
Records Management	3	0.396 %	\$463		\$463		\$463
Recorder	4	0.528 %	\$618		\$618	\$59	\$677
Assessor	6	0.793 %	\$927		\$927	\$89	\$1,016
District Attorney	22	2.906 %	\$3,399		\$3,399		\$3,399
City Manager	3	0.396 %	\$463		\$463		\$463
Human Resources	4	0.528 %	\$618		\$618	\$59	\$677
Information Technology	9	1.189 %	\$1,390		\$1,390	\$133	\$1,523
Purchasing	2	0.264 %	\$309		\$309	\$30	\$339
Planning	9	1.189 %	\$1,390		\$1,390	\$133	\$1,523
Sheriff Administration	9	1.189 %	\$1,390		\$1,390	\$133	\$1,523
Sheriff Operations	49	6.473 %	\$7,570		\$7,570	\$725	\$8,295
Sheriff General Services	7	0.925 %	\$1,081		\$1,081	\$104	\$1,185
Detention Facility	32	4.227 %	\$4,944		\$4,944	\$474	\$5,418
Dispatch	23	3.038 %	\$3,553		\$3,553	\$340	\$3,893
Trinet Grant	2	0.264 %	\$309		\$309	\$30	\$339
Fire Administration	3	0.396 %	\$463		\$463	\$44	\$507
Fire Operations	37	4.888 %	\$5,716		\$5,716	\$548	\$6,264
Fire Prevention	8	1.057 %	\$1,236		\$1,236	\$118	\$1,354
Fire Training	3	0.396 %	\$463		\$463	\$44	\$507
Juvenile Court	3	0.396 %	\$463		\$463	\$44	\$507
Juvenile Probation	12	1.585 %	\$1,854		\$1,854	\$178	\$2,032
Juvenile Detention	20	2.642 %	\$3,090		\$3,090	\$296	\$3,386
Justice Court	30	3.963 %	\$4,635		\$4,635	\$444	\$5,079
Alternative Sentencing	12	1.585 %	\$1,854		\$1,854	\$178	\$2,032
Parks Administration	8	1.057 %	\$1,236		\$1,236	\$118	\$1,354
Park Maintenance	13	1.717 %	\$2,008		\$2,008	\$192	\$2,200
Swimming Pool	54	7.133 %	\$8,342		\$8,342	\$799	\$9,141
Community Center	8	1.057 %	\$1,236		\$1,236	\$118	\$1,354
Recreation	21	2.774 %	\$3,244		\$3,244	\$311	\$3,555
Sports	29	3.831 %	\$4,480		\$4,480	\$429	\$4,909
Library	21	2.774 %	\$3,244		\$3,244	\$311	\$3,555
Health	35	4.624 %	\$5,407		\$5,407	\$518	\$5,925
Animal Services	11	1.453 %	\$1,699		\$1,699	\$163	\$1,862
Senior Citizens	3	0.396 %	\$463		\$463	\$44	\$507
Street Maintenance	21	2.774 %	\$3,244		\$3,244	\$311	\$3,555
Commissary Fund	2	0.264 %	\$309		\$309	\$30	\$339
Ambulance	24	3.170 %	\$3,708		\$3,708	\$355	\$4,063

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>
Stormwater Drainage	6	0.793 %	\$927	(\$7,624)	(\$6,697)	\$89	(\$6,608)
Sewer Operation	23	3.038 %	\$3,553	(\$15,249)	(\$11,696)	\$340	(\$11,356)
Building Permits	5	0.661 %	\$772		\$772	\$74	\$846
Cemetery	2	0.264 %	\$309		\$309	\$30	\$339
Fleet Management	7	0.925 %	\$1,081		\$1,081	\$104	\$1,185
Workers Compensation Ins	3	0.396 %	\$463		\$463	\$44	\$507
Public Works	25	3.303 %	\$3,862		\$3,862	\$370	\$4,232
Business License							
Landfill Administration	8	1.057 %	\$1,236		\$1,236	\$118	\$1,354
Cooperative Extension	1	0.132 %	\$154		\$154	\$15	\$169
Investigations	15	1.982 %	\$2,317		\$2,317	\$222	\$2,539
Facilities Maintenance	13	1.717 %	\$2,008		\$2,008	\$192	\$2,200
Wildland Fire Management	5	0.661 %	\$772		\$772	\$74	\$846
Group Medical Insurance	2	0.264 %	\$309	(\$11,437)	(\$11,128)	\$30	(\$11,098)
Water	21	2.774 %	\$3,244	(\$15,249)	(\$12,005)	\$311	(\$11,694)
Quality of Life	2	0.264 %	\$309		\$309	\$30	\$339
Welfare	9	1.189 %	\$1,390		\$1,390	\$133	\$1,523
Sub-Conservancy District	16	2.114 %	\$2,472		\$2,472	\$237	\$2,709
Tourism Authority	6	0.793 %	\$933		\$933	\$88	\$1,021
Subtotal	757	100.000 %	\$116,945	(\$49,559)	\$67,386	\$10,521	\$77,907
Direct Billed				\$49,559	\$49,559		\$49,559
Total	757	100.000 %	\$116,945	\$0	\$116,945	\$10,521	\$127,466

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

Source: Personnel Position Control Report

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	218,359	0.251 %	\$378		\$378		\$378
Clerk	346,555	0.399 %	\$601		\$601		\$601
Recorder	400,141	0.460 %	\$693		\$693	\$66	\$759
Records Management	118,127	0.136 %	\$205		\$205		\$205
Public Safety Complex	295,594	0.340 %	\$512		\$512		\$512
Elections	243,774	0.280 %	\$422		\$422	\$40	\$462
Treasurer	478,496	0.550 %	\$829		\$829		\$829
Assessor	694,568	0.799 %	\$1,204		\$1,204	\$114	\$1,318
District Attorney	2,238,756	2.575 %	\$3,879		\$3,879		\$3,879
City Manager	636,043	0.732 %	\$1,102		\$1,102		\$1,102
Public Defender	1,517,055	1.745 %	\$2,629		\$2,629	\$249	\$2,878
Economic Development	682,828	0.785 %	\$1,183		\$1,183	\$112	\$1,295
Human Resources	321,912	0.370 %	\$558		\$558	\$53	\$611
Information Technology	1,641,051	1.888 %	\$2,844		\$2,844	\$269	\$3,113
Geographic Information Systems	268,009	0.308 %	\$464		\$464	\$44	\$508
Purchasing	128,828	0.148 %	\$223		\$223	\$21	\$244
City Hall	101,634	0.117 %	\$176		\$176	\$17	\$193
Welfare	337,846	0.389 %	\$585		\$585	\$55	\$640
Internal Auditor	101,178	0.116 %	\$175		\$175	\$17	\$192
Planning	511,534	0.588 %	\$886		\$886	\$84	\$970
Business License	136,985	0.158 %	\$237		\$237	\$22	\$259
Sheriff Administration	1,248,040	1.436 %	\$2,163		\$2,163	\$205	\$2,368
Sheriff Operations	5,976,800	6.875 %	\$10,357		\$10,357	\$981	\$11,338
Sheriff General Services	671,288	0.772 %	\$1,163		\$1,163	\$110	\$1,273
Detention Facility	3,837,054	4.414 %	\$6,649		\$6,649	\$630	\$7,279
Dispatch	1,641,354	1.888 %	\$2,844		\$2,844	\$269	\$3,113
Trinet Grant	114,213	0.131 %	\$198		\$198	\$19	\$217
Fire Administration	259,404	0.298 %	\$450		\$450	\$43	\$493
Warren Engine Co. No. 1	3,768	0.004 %	\$7		\$7	\$1	\$8
Fire Operations	7,250,914	8.340 %	\$12,565		\$12,565	\$1,190	\$13,755
Fire Prevention	349,674	0.402 %	\$606		\$606	\$57	\$663
Fire Training	445,970	0.513 %	\$773		\$773	\$73	\$846
Emergency Management	161,379	0.186 %	\$280		\$280	\$26	\$306
Public Works	1,791,450	2.061 %	\$3,104		\$3,104	\$294	\$3,398
Juvenile Court	417,550	0.480 %	\$724		\$724	\$69	\$793
Juvenile Probation	1,346,754	1.549 %	\$2,334		\$2,334	\$221	\$2,555
Juvenile Detention	1,343,022	1.545 %	\$2,327		\$2,327	\$220	\$2,547
Justice Court	3,173,131	3.650 %	\$5,499		\$5,499	\$521	\$6,020
Alternative Sentencing	1,182,062	1.360 %	\$2,048		\$2,048	\$194	\$2,242
Parks Administration	598,374	0.688 %	\$1,037		\$1,037	\$98	\$1,135
Park Maintenance	1,048,965	1.207 %	\$1,818		\$1,818	\$172	\$1,990

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>
Grants, Gifts, Donations	121,821	0.140 %	\$211		\$211	\$20	\$231
Swimming Pool	634,509	0.730 %	\$1,100		\$1,100	\$104	\$1,204
Community Center	349,199	0.402 %	\$605		\$605	\$57	\$662
Recreation	323,269	0.372 %	\$560		\$560	\$53	\$613
Pony Express Pavilion	24,166	0.028 %	\$42		\$42	\$4	\$46
Sports	346,047	0.398 %	\$600		\$600	\$57	\$657
Library	1,496,251	1.721 %	\$2,593		\$2,593	\$245	\$2,838
Health	476,344	0.548 %	\$825		\$825	\$78	\$903
Landfill Administration	1,419,578	1.633 %	\$2,460		\$2,460	\$233	\$2,693
Animal Services	779,082	0.896 %	\$1,350		\$1,350	\$128	\$1,478
Cooperative Extension	207,481	0.239 %	\$360		\$360	\$34	\$394
Supplemental Indigent	1,072,693	1.234 %	\$1,859		\$1,859	\$176	\$2,035
Senior Citizens	413,852	0.476 %	\$717		\$717	\$68	\$785
Carson City Transit	938,287	1.079 %	\$1,626		\$1,626	\$154	\$1,780
Library Gift	125,787	0.145 %	\$218		\$218	\$21	\$239
Administrative Assessment	41,162	0.047 %	\$71		\$71	\$7	\$78
Traffic/Transportation	70,717	0.081 %	\$123		\$123	\$12	\$135
Regional Transportation	48,688	0.056 %	\$84		\$84	\$8	\$92
Quality of Life	718,405	0.826 %	\$1,245		\$1,245	\$118	\$1,363
Street Maintenance	4,008,183	4.610 %	\$6,946		\$6,946	\$658	\$7,604
Grant Fund	3,437,251	3.954 %	\$5,956		\$5,956	\$564	\$6,520
Commissary Fund	264,908	0.305 %	\$459		\$459	\$43	\$502
Capital Facilities	720	0.001 %	\$1		\$1		\$1
Residential Construction	4,000	0.005 %	\$7		\$7	\$1	\$8
Ambulance	3,033,606	3.489 %	\$5,257		\$5,257	\$498	\$5,755
Stormwater Drainage	396,851	0.456 %	\$688		\$688	\$65	\$753
Sewer Operation	4,038,652	4.646 %	\$6,999		\$6,999	\$663	\$7,662
Water	6,175,269	7.103 %	\$10,701		\$10,701	\$1,013	\$11,714
Building Permits	354,692	0.408 %	\$615		\$615	\$58	\$673
Cemetery	196,824	0.226 %	\$341		\$341	\$32	\$373
Fleet Management	1,037,874	1.194 %	\$1,799		\$1,799	\$170	\$1,969
Group Medical Insurance	843,250	0.970 %	\$1,461		\$1,461	\$138	\$1,599
Workers Compensation Ins	901,485	1.037 %	\$1,562		\$1,562	\$148	\$1,710
Insurance Fund	1,322,466	1.521 %	\$2,292		\$2,292	\$217	\$2,509
Redevelopment	455,916	0.524 %	\$790		\$790	\$75	\$865
Redevelopment Revolving	119,480	0.137 %	\$207		\$207	\$20	\$227
Tourism Authority	336,044	0.387 %	\$582		\$582	\$55	\$637
Tricounty Railway	415,406	0.478 %	\$720		\$720	\$68	\$788
Sierra Forest Fire Protect	48,140	0.055 %	\$83		\$83	\$8	\$91
Sub-Conservancy District	442,182	0.509 %	\$766		\$766	\$73	\$839
Controller Trust Fund	4,542	0.005 %	\$8		\$8	\$1	\$9

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>
Medical	424,227	0.488 %	\$735		\$735	\$70	\$805
Environmental Health	283,176	0.326 %	\$491		\$491	\$46	\$537
Investigations	2,120,006	2.439 %	\$3,674		\$3,674	\$348	\$4,022
Justice Court	361,391	0.416 %	\$626		\$626	\$59	\$685
Ice Rink	81,356	0.094 %	\$141		\$141	\$13	\$154
Northgate	32,845	0.038 %	\$57		\$57	\$5	\$62
Capital Projects	44,709	0.051 %	\$77		\$77	\$7	\$84
911 Surcharge	136,087	0.157 %	\$236		\$236	\$22	\$258
Wildland Fire Management	336,441	0.387 %	\$583		\$583	\$55	\$638
Facilities Maintenance	1,388,642	1.597 %	\$2,406		\$2,406	\$227	\$2,633
Pulbic Guardian	951	0.001 %	\$2		\$2		\$2
Chartered Admin	1,144	0.002 %	\$3		\$3		\$3
V&T Spec. Infrastructure	250						
Total	<u>86,936,743</u>	<u>100.000 %</u>	<u>\$150,651</u>		<u>\$150,651</u>	<u>\$13,553</u>	<u>\$164,204</u>

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

Source: General Ledger

Finance
Detail allocation of
Accounts Payable

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	6,457	0.024 %	\$38		\$38		\$38
Clerk	25,255	0.093 %	\$148		\$148		\$148
Recorder	41,210	0.152 %	\$242		\$242	\$22	\$264
Records Management	14,414	0.053 %	\$85		\$85		\$85
Public Safety Complex	295,594	1.090 %	\$1,733		\$1,733		\$1,733
Elections	71,126	0.262 %	\$417		\$417	\$38	\$455
Assessor	41,974	0.155 %	\$246		\$246	\$23	\$269
District Attorney	90,939	0.335 %	\$533		\$533		\$533
City Manager	203,486	0.751 %	\$1,193		\$1,193		\$1,193
Economic Development	682,828	2.519 %	\$4,004		\$4,004	\$370	\$4,374
Human Resources	99,480	0.367 %	\$583		\$583	\$54	\$637
Information Technology	610,744	2.253 %	\$3,582		\$3,582	\$331	\$3,913
Geographic Information Systems	268,009	0.989 %	\$1,572		\$1,572	\$145	\$1,717
Purchasing	3,752	0.014 %	\$22		\$22	\$2	\$24
City Hall	101,634	0.375 %	\$596		\$596	\$55	\$651
Welfare	187,443	0.691 %	\$1,099		\$1,099	\$101	\$1,200
Internal Auditor	101,178	0.373 %	\$593		\$593	\$55	\$648
Planning	27,560	0.102 %	\$162		\$162	\$15	\$177
Sheriff Administration	409,323	1.510 %	\$2,400		\$2,400	\$222	\$2,622
Sheriff Operations	369,960	1.365 %	\$2,170		\$2,170	\$200	\$2,370
Sheriff General Services	49,201	0.182 %	\$289		\$289	\$27	\$316
Detention Facility	309,102	1.140 %	\$1,813		\$1,813	\$167	\$1,980
Dispatch	132,108	0.487 %	\$775		\$775	\$71	\$846
Trinet Grant	12,759	0.047 %	\$75		\$75	\$7	\$82
Fire Administration	52,408	0.193 %	\$307		\$307	\$28	\$335
Warren Engine Co. No. 1	3,768	0.014 %	\$22		\$22	\$2	\$24
Fire Operations	414,375	1.529 %	\$2,430		\$2,430	\$224	\$2,654
Fire Prevention	17,243	0.064 %	\$101		\$101	\$9	\$110
Fire Training	76,672	0.283 %	\$450		\$450	\$41	\$491
Juvenile Court	89,361	0.330 %	\$524		\$524	\$48	\$572
Juvenile Probation	136,504	0.504 %	\$800		\$800	\$74	\$874
Juvenile Detention	80,022	0.295 %	\$469		\$469	\$43	\$512
Justice Court	380,051	1.402 %	\$2,229		\$2,229	\$206	\$2,435
Alternative Sentencing	103,407	0.381 %	\$606		\$606	\$56	\$662
Parks Administration	25,528	0.094 %	\$150		\$150	\$14	\$164
Park Maintenance	312,641	1.153 %	\$1,833		\$1,833	\$169	\$2,002
Grants, Gifts, Donations	121,821	0.449 %	\$714		\$714	\$66	\$780
Swimming Pool	202,342	0.746 %	\$1,187		\$1,187	\$110	\$1,297
Community Center	137,266	0.506 %	\$805		\$805	\$74	\$879
Recreation	32,359	0.119 %	\$190		\$190	\$18	\$208
Pony Express Pavilion	15,920	0.059 %	\$93		\$93	\$9	\$102

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>
Sports	167,652	0.618 %	\$983		\$983	\$91	\$1,074
Library	410,426	1.514 %	\$2,407		\$2,407	\$222	\$2,629
Health	160,480	0.592 %	\$941		\$941	\$87	\$1,028
Animal Services	221,842	0.818 %	\$1,301		\$1,301	\$120	\$1,421
Cooperative Extension	203,395	0.750 %	\$1,193		\$1,193	\$110	\$1,303
Supplemental Indigent	1,072,693	3.957 %	\$6,290		\$6,290	\$581	\$6,871
Senior Citizens	108,128	0.399 %	\$634		\$634	\$59	\$693
Carson City Transit	909,741	3.356 %	\$5,335		\$5,335	\$492	\$5,827
Library Gift	125,787	0.464 %	\$738		\$738	\$68	\$806
Administrative Assessment	41,162	0.152 %	\$241		\$241	\$22	\$263
Traffic/Transportation	1,149	0.004 %	\$7		\$7	\$1	\$8
Regional Transportation	20,408	0.075 %	\$120		\$120	\$11	\$131
Street Maintenance	2,251,547	8.306 %	\$13,204		\$13,204	\$1,219	\$14,423
Commissary Fund	193,333	0.713 %	\$1,134		\$1,134	\$105	\$1,239
Capital Facilities	720	0.003 %	\$4		\$4		\$4
Residential Construction	4,000	0.015 %	\$23		\$23	\$2	\$25
Ambulance	411,056	1.516 %	\$2,411		\$2,411	\$222	\$2,633
Stormwater Drainage	136,637	0.504 %	\$801		\$801	\$74	\$875
Sewer Operation	1,862,291	6.870 %	\$10,921		\$10,921	\$1,008	\$11,929
Water	3,831,714	14.135 %	\$22,470		\$22,470	\$2,074	\$24,544
Building Permits	63,107	0.233 %	\$370		\$370	\$34	\$404
Cemetery	18,097	0.067 %	\$106		\$106	\$10	\$116
Fleet Management	292,564	1.079 %	\$1,716		\$1,716	\$158	\$1,874
Group Medical Insurance	516,810	1.906 %	\$3,031		\$3,031	\$280	\$3,311
Workers Compensation Ins	498,995	1.841 %	\$2,926		\$2,926	\$270	\$3,196
Insurance Fund	1,165,750	4.300 %	\$6,836		\$6,836	\$631	\$7,467
Redevelopment	127,638	0.471 %	\$748		\$748	\$69	\$817
Redevelopment Revolving	119,480	0.441 %	\$701		\$701	\$65	\$766
Tricounty Railway	415,406	1.532 %	\$2,436		\$2,436	\$225	\$2,661
Sierra Forest Fire Protect	48,140	0.178 %	\$282		\$282	\$26	\$308
Grant Fund	777,094	2.867 %	\$4,557		\$4,557	\$421	\$4,978
Emergency Management	22,428	0.083 %	\$132		\$132	\$12	\$144
Public Works	65,148	0.240 %	\$382		\$382	\$35	\$417
Quality of Life	269,844	0.995 %	\$1,582		\$1,582	\$146	\$1,728
Business License	7,447	0.027 %	\$44		\$44	\$4	\$48
Landfill Administration	730,532	2.695 %	\$4,284		\$4,284	\$395	\$4,679
Medical	329,583	1.216 %	\$1,933		\$1,933	\$178	\$2,111
Environmental Health	5,698	0.021 %	\$33		\$33	\$3	\$36
Investigations	321,319	1.185 %	\$1,884		\$1,884	\$174	\$2,058
Justice Court	361,391	1.333 %	\$2,119		\$2,119	\$196	\$2,315
Ice Rink	50,913	0.188 %	\$299		\$299	\$28	\$327

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>
Northgate	32,845	0.121 %	\$193		\$193	\$18	\$211
Capital Projects	44,709	0.165 %	\$262		\$262	\$24	\$286
911 Surcharge	119,054	0.439 %	\$698		\$698	\$64	\$762
Public Defender	1,517,055	5.596 %	\$8,896		\$8,896	\$821	\$9,717
Wildland Fire Management	180,319	0.665 %	\$1,057		\$1,057	\$98	\$1,155
Tourism Authority	20,961	0.077 %	\$123		\$123	\$11	\$134
Facilities Maintenance	443,002	1.634 %	\$2,598		\$2,598	\$240	\$2,838
Controller Trust Fund	4,542	0.017 %	\$27		\$27	\$1	\$28
Treasurer	46,411	0.171 %	\$272		\$272		\$272
V&T Spec. Infrastructure	250	0.006 %	\$1		\$1		\$1
Total	<u>27,107,917</u>	<u>100.000 %</u>	<u>\$158,966</u>		<u>\$158,966</u>	<u>\$14,301</u>	<u>\$173,267</u>

(A) Alloc basis: Operating Services and Supplies

Source: General Ledger

**Finance
Detail allocation of
Accounting**

<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	218,359	0.251 %	\$314		\$314		\$314
Clerk	346,555	0.399 %	\$498		\$498		\$498
Recorder	400,141	0.460 %	\$576		\$576	\$54	\$630
Records Management	118,127	0.136 %	\$170		\$170		\$170
Public Safety Complex	295,594	0.340 %	\$425		\$425		\$425
Elections	243,774	0.280 %	\$351		\$351	\$33	\$384
Treasurer	478,496	0.550 %	\$688		\$688		\$688
Assessor	694,568	0.799 %	\$999		\$999	\$95	\$1,094
District Attorney	2,238,756	2.575 %	\$3,220		\$3,220		\$3,220
City Manager	636,043	0.732 %	\$915		\$915		\$915
Public Defender	1,517,055	1.745 %	\$2,182		\$2,182	\$207	\$2,389
Economic Development	682,828	0.785 %	\$982		\$982	\$93	\$1,075
Human Resources	321,912	0.370 %	\$463		\$463	\$44	\$507
Information Technology	1,641,051	1.888 %	\$2,360		\$2,360	\$223	\$2,583
Geographic Information Systems	268,009	0.308 %	\$385		\$385	\$36	\$421
Purchasing	128,828	0.148 %	\$185		\$185	\$18	\$203
City Hall	101,634	0.117 %	\$146		\$146	\$14	\$160
Welfare	337,846	0.389 %	\$486		\$486	\$46	\$532
Internal Auditor	101,178	0.116 %	\$146		\$146	\$14	\$160
Planning	511,534	0.588 %	\$736		\$736	\$70	\$806
Business License	136,985	0.158 %	\$197		\$197	\$19	\$216
Sheriff Administration	1,248,040	1.436 %	\$1,795		\$1,795	\$170	\$1,965
Sheriff Operations	5,976,800	6.875 %	\$8,597		\$8,597	\$814	\$9,411
Sheriff General Services	671,288	0.772 %	\$966		\$966	\$91	\$1,057
Detention Facility	3,837,054	4.414 %	\$5,519		\$5,519	\$523	\$6,042
Dispatch	1,641,354	1.888 %	\$2,361		\$2,361	\$224	\$2,585
Trinet Grant	114,213	0.131 %	\$164		\$164	\$16	\$180
Fire Administration	259,404	0.298 %	\$373		\$373	\$35	\$408
Warren Engine Co. No. 1	3,768	0.004 %	\$5		\$5	\$1	\$6
Fire Operations	7,250,914	8.340 %	\$10,429		\$10,429	\$987	\$11,416
Fire Prevention	349,674	0.402 %	\$503		\$503	\$48	\$551
Fire Training	445,970	0.513 %	\$641		\$641	\$61	\$702
Emergency Management	161,379	0.186 %	\$232		\$232	\$22	\$254
Public Works	1,791,450	2.061 %	\$2,577		\$2,577	\$244	\$2,821
Juvenile Court	417,550	0.480 %	\$601		\$601	\$57	\$658
Juvenile Probation	1,346,754	1.549 %	\$1,937		\$1,937	\$183	\$2,120
Juvenile Detention	1,343,022	1.545 %	\$1,932		\$1,932	\$183	\$2,115
Justice Court	3,173,131	3.650 %	\$4,564		\$4,564	\$432	\$4,996
Alternative Sentencing	1,182,062	1.360 %	\$1,700		\$1,700	\$161	\$1,861
Parks Administration	598,374	0.688 %	\$861		\$861	\$81	\$942
Park Maintenance	1,048,965	1.207 %	\$1,509		\$1,509	\$143	\$1,652

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>
Grants, Gifts, Donations	121,821	0.140 %	\$175		\$175	\$17	\$192
Swimming Pool	634,509	0.730 %	\$913		\$913	\$86	\$999
Community Center	349,199	0.402 %	\$502		\$502	\$48	\$550
Recreation	323,269	0.372 %	\$465		\$465	\$44	\$509
Pony Express Pavilion	24,166	0.028 %	\$35		\$35	\$3	\$38
Sports	346,047	0.398 %	\$498		\$498	\$47	\$545
Library	1,496,251	1.721 %	\$2,152		\$2,152	\$204	\$2,356
Health	476,344	0.548 %	\$685		\$685	\$65	\$750
Landfill Administration	1,419,578	1.633 %	\$2,042		\$2,042	\$193	\$2,235
Animal Services	779,082	0.896 %	\$1,121		\$1,121	\$106	\$1,227
Cooperative Extension	207,481	0.239 %	\$298		\$298	\$28	\$326
Supplemental Indigent	1,072,693	1.234 %	\$1,543		\$1,543	\$146	\$1,689
Senior Citizens	413,852	0.476 %	\$595		\$595	\$56	\$651
Carson City Transit	938,287	1.079 %	\$1,350		\$1,350	\$128	\$1,478
Library Gift	125,787	0.145 %	\$181		\$181	\$17	\$198
Administrative Assessment	41,162	0.047 %	\$59		\$59	\$6	\$65
Traffic/Transportation	70,717	0.081 %	\$102		\$102	\$10	\$112
Regional Transportation	48,688	0.056 %	\$70		\$70	\$7	\$77
Quality of Life	718,405	0.826 %	\$1,033		\$1,033	\$98	\$1,131
Street Maintenance	4,008,183	4.610 %	\$5,765		\$5,765	\$546	\$6,311
Grant Fund	3,437,251	3.954 %	\$4,944		\$4,944	\$468	\$5,412
Commissary Fund	264,908	0.305 %	\$381		\$381	\$36	\$417
Capital Facilities	720	0.001 %	\$1		\$1		\$1
Residential Construction	4,000	0.005 %	\$6		\$6	\$1	\$7
Ambulance	3,033,606	3.489 %	\$4,363		\$4,363	\$413	\$4,776
Stormwater Drainage	396,851	0.456 %	\$571		\$571	\$54	\$625
Sewer Operation	4,038,652	4.646 %	\$5,809		\$5,809	\$550	\$6,359
Water	6,175,269	7.103 %	\$8,882		\$8,882	\$841	\$9,723
Building Permits	354,692	0.408 %	\$510		\$510	\$48	\$558
Cemetery	196,824	0.226 %	\$283		\$283	\$27	\$310
Fleet Management	1,037,874	1.194 %	\$1,493		\$1,493	\$141	\$1,634
Group Medical Insurance	843,250	0.970 %	\$1,213		\$1,213	\$115	\$1,328
Workers Compensation Ins	901,485	1.037 %	\$1,297		\$1,297	\$123	\$1,420
Insurance Fund	1,322,466	1.521 %	\$1,902		\$1,902	\$180	\$2,082
Redevelopment	455,916	0.524 %	\$656		\$656	\$62	\$718
Redevelopment Revolving	119,480	0.137 %	\$172		\$172	\$16	\$188
Tourism Authority	336,044	0.387 %	\$483		\$483	\$46	\$529
Tricounty Railway	415,406	0.478 %	\$597		\$597	\$57	\$654
Sierra Forest Fire Protect	48,140	0.055 %	\$69		\$69	\$7	\$76
Sub-Conservancy District	442,182	0.509 %	\$636		\$636	\$60	\$696
Controller Trust Fund	4,542	0.005 %	\$7		\$7	\$1	\$8

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>
Medical	424,227	0.488 %	\$610		\$610	\$58	\$668
Environmental Health	283,176	0.326 %	\$407		\$407	\$39	\$446
Investigations	2,120,006	2.439 %	\$3,049		\$3,049	\$289	\$3,338
Justice Court	361,391	0.416 %	\$520		\$520	\$49	\$569
Ice Rink	81,356	0.094 %	\$117		\$117	\$11	\$128
Northgate	32,845	0.038 %	\$47		\$47	\$4	\$51
Capital Projects	44,709	0.051 %	\$64		\$64	\$6	\$70
911 Surcharge	136,087	0.157 %	\$196		\$196	\$19	\$215
Wildland Fire Management	336,441	0.387 %	\$484		\$484	\$46	\$530
Facilities Maintenance	1,388,642	1.597 %	\$1,997		\$1,997	\$185	\$2,182
Pulbic Guardian	951	0.001 %	\$1		\$1		\$1
Chartered Admin	1,144	0.002 %	\$3		\$3		\$3
V&T Spec. Infrastructure	250						
Total	<u>86,936,743</u>	<u>100.000 %</u>	<u>\$125,044</u>		<u>\$125,044</u>	<u>\$11,249</u>	<u>\$136,293</u>

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

Source: General Ledger

Finance
Detail allocation of
Debt Management

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Regional Transportation	8	11.940 %	\$6,411		\$6,411	\$577	\$6,988
Debt Svc-Carson City	10	14.925 %	\$8,014		\$8,014	\$721	\$8,735
Capital Projects	12	17.910 %	\$9,617		\$9,617	\$865	\$10,482
Quality of Life	12	17.910 %	\$9,617		\$9,617	\$865	\$10,482
Senior Citizens	2	2.985 %	\$1,603		\$1,603	\$144	\$1,747
V&T Spec. Infrastructure	2	2.985 %	\$1,603		\$1,603	\$144	\$1,747
All Other	19	28.358 %	\$15,227		\$15,227	\$1,370	\$16,597
911 Surcharge	2	2.987 %	\$1,602		\$1,602	\$145	\$1,747
Total	67	100.000 %	\$53,694		\$53,694	\$4,831	\$58,525

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

Source: Finance

Finance
Detail allocation of
Contracts

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Purchasing	100	100.000 %	\$36,842		\$36,842	\$3,314	\$40,156
Total	100	100.000 %	\$36,842		\$36,842	\$3,314	\$40,156

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

Source: Finance Salary & Wage Analysis

**Finance
Detail allocation of
Workers Compensation**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Workers Compensation Ins	100	100.000 %	\$28,305	(\$41,827)	(\$13,522)	\$2,546	(\$10,976)
Subtotal	100	100.000 %	\$28,305	(\$41,827)	(\$13,522)	\$2,546	(\$10,976)
Direct Billed				\$41,827	\$41,827		\$41,827
Total	<u>100</u>	<u>100.000 %</u>	<u>\$28,305</u>	<u>\$0</u>	<u>\$28,305</u>	<u>\$2,546</u>	<u>\$30,851</u>

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

Source: Finance Salary & Wage Analysis

Finance
Detail allocation of
General Liability

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Insurance Fund	100	100.000 %	\$28,307	(\$45,639)	(\$17,332)	\$2,547	(\$14,785)
Subtotal	100	100.000 %	\$28,307	(\$45,639)	(\$17,332)	\$2,547	(\$14,785)
Direct Billed				\$45,639	\$45,639		\$45,639
Total	<u>100</u>	<u>100.000 %</u>	<u>\$28,307</u>	<u>\$0</u>	<u>\$28,307</u>	<u>\$2,547</u>	<u>\$30,854</u>

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

Source: Finance Salary & Wage Analysis

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	218,359	0.395 %	\$223		\$223		\$223
Clerk	346,555	0.627 %	\$353		\$353		\$353
Recorder	400,141	0.724 %	\$408		\$408	\$40	\$448
Records Management	118,127	0.214 %	\$120		\$120		\$120
Public Safety Complex	295,594	0.535 %	\$301		\$301		\$301
Elections	243,774	0.441 %	\$249		\$249	\$24	\$273
Treasurer	478,496	0.866 %	\$488		\$488		\$488
Assessor	694,568	1.256 %	\$708		\$708	\$69	\$777
District Attorney	2,238,756	4.050 %	\$2,283		\$2,283		\$2,283
City Manager	636,043	1.151 %	\$649		\$649		\$649
Public Defender	1,517,055	2.744 %	\$1,547		\$1,547	\$151	\$1,698
Economic Development	682,828	1.235 %	\$696		\$696	\$68	\$764
Human Resources	321,912	0.582 %	\$328		\$328	\$32	\$360
Information Technology	1,641,051	2.969 %	\$1,673		\$1,673	\$163	\$1,836
Geographic Information Systems	268,009	0.485 %	\$273		\$273	\$27	\$300
Purchasing	128,828	0.233 %	\$131		\$131	\$13	\$144
Northgate	32,845	0.059 %	\$33		\$33	\$3	\$36
City Hall	101,634	0.184 %	\$104		\$104	\$10	\$114
Welfare	337,846	0.611 %	\$345		\$345	\$34	\$379
Internal Auditor	101,178	0.183 %	\$103		\$103	\$10	\$113
Planning	511,534	0.925 %	\$522		\$522	\$51	\$573
Business License	136,985	0.248 %	\$140		\$140	\$14	\$154
Sheriff Administration	1,248,040	2.258 %	\$1,273		\$1,273	\$124	\$1,397
Investigations	2,120,006	3.835 %	\$2,162		\$2,162	\$211	\$2,373
Sheriff Operations	5,976,800	10.812 %	\$6,095		\$6,095	\$595	\$6,690
Sheriff General Services	671,288	1.214 %	\$685		\$685	\$67	\$752
Detention Facility	3,837,054	6.941 %	\$3,913		\$3,913	\$382	\$4,295
Dispatch	1,641,354	2.969 %	\$1,674		\$1,674	\$163	\$1,837
Trinet Grant	114,213	0.207 %	\$116		\$116	\$11	\$127
Fire Administration	259,404	0.469 %	\$265		\$265	\$26	\$291
Warren Engine Co. No. 1	3,768	0.007 %	\$4		\$4		\$4
Fire Operations	7,250,914	13.116 %	\$7,394		\$7,394	\$722	\$8,116
Fire Prevention	349,674	0.633 %	\$357		\$357	\$35	\$392
Fire Training	445,970	0.807 %	\$455		\$455	\$44	\$499
Emergency Management	161,379	0.292 %	\$165		\$165	\$16	\$181
Wildland Fire Management	336,441	0.609 %	\$343		\$343	\$33	\$376
Public Works	1,791,450	3.241 %	\$1,827		\$1,827	\$178	\$2,005
Juvenile Court	417,550	0.755 %	\$426		\$426	\$42	\$468
Juvenile Probation	1,346,754	2.436 %	\$1,373		\$1,373	\$134	\$1,507
Juvenile Detention	1,343,022	2.429 %	\$1,369		\$1,369	\$134	\$1,503
Justice Court	3,173,131	5.740 %	\$3,236		\$3,236	\$316	\$3,552

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>
Alternative Sentencing	1,182,062	2.138 %	\$1,205		\$1,205	\$118	\$1,323
Justice Court	361,391	0.654 %	\$369		\$369	\$36	\$405
Parks Administration	598,374	1.082 %	\$610		\$610	\$60	\$670
Park Maintenance	1,048,965	1.898 %	\$1,070		\$1,070	\$104	\$1,174
Grants, Gifts, Donations	121,821	0.220 %	\$124		\$124	\$12	\$136
Swimming Pool	634,509	1.148 %	\$647		\$647	\$63	\$710
Community Center	349,199	0.632 %	\$356		\$356	\$35	\$391
Recreation	323,269	0.585 %	\$330		\$330	\$32	\$362
Pony Express Pavilion	24,166	0.044 %	\$25		\$25	\$2	\$27
Ice Rink	81,356	0.147 %	\$83		\$83	\$8	\$91
Sports	346,047	0.626 %	\$353		\$353	\$34	\$387
Library	1,496,251	2.707 %	\$1,526		\$1,526	\$149	\$1,675
Health	476,344	0.862 %	\$486		\$486	\$47	\$533
Landfill Administration	1,419,578	2.568 %	\$1,448		\$1,448	\$141	\$1,589
Medical	424,227	0.767 %	\$433		\$433	\$42	\$475
Environmental Health	283,176	0.512 %	\$289		\$289	\$28	\$317
Animal Services	779,082	1.409 %	\$794		\$794	\$78	\$872
Facilities Maintenance	1,388,642	2.512 %	\$1,416		\$1,416	\$141	\$1,557
Chartered Admin	1,144	0.002 %	\$1		\$1		\$1
Pulbic Guardian	951		(\$4)		(\$4)		(\$4)
Total	55,280,884	100.000 %	\$56,370		\$56,370	\$5,072	\$61,442

(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	\$1,880	\$927	\$378	\$38	\$314				
Clerk	\$2,372	\$772	\$601	\$148	\$498				
Records Management	\$1,043	\$463	\$205	\$85	\$170				
Public Safety Complex	\$2,971		\$512	\$1,733	\$425				
Treasurer	\$3,358	\$1,081	\$829	\$272	\$688				
District Attorney	\$13,314	\$3,399	\$3,879	\$533	\$3,220				
City Manager	\$4,322	\$463	\$1,102	\$1,193	\$915				
Human Resources	\$2,792	\$677	\$611	\$637	\$507				
Information Technology	\$12,968	\$1,523	\$3,113	\$3,913	\$2,583				
Purchasing	\$41,110	\$339	\$244	\$24	\$203		\$40,156		
City Hall	\$1,118		\$193	\$651	\$160				
Internal Auditor	\$1,113		\$192	\$648	\$160				
Dispatch	\$12,274	\$3,893	\$3,113	\$846	\$2,585				
Public Works	\$12,873	\$4,232	\$3,398	\$417	\$2,821				
Facilities Maintenance	\$11,410	\$2,200	\$2,633	\$2,838	\$2,182				
Recorder	\$2,778	\$677	\$759	\$264	\$630				
Elections	\$2,928	\$1,354	\$462	\$455	\$384				
Pulbic Guardian	(\$1)		\$2		\$1				
Assessor	\$4,474	\$1,016	\$1,318	\$269	\$1,094				
Public Defender	\$16,682		\$2,878	\$9,717	\$2,389				
Economic Development	\$7,508		\$1,295	\$4,374	\$1,075				
Geographic Information Systems	\$2,946		\$508	\$1,717	\$421				
Northgate	\$360		\$62	\$211	\$51				
Welfare	\$4,274	\$1,523	\$640	\$1,200	\$532				
Planning	\$4,049	\$1,523	\$970	\$177	\$806				
Business License	\$677		\$259	\$48	\$216				
Chartered Admin	\$7		\$3		\$3				
Sheriff Administration	\$9,875	\$1,523	\$2,368	\$2,622	\$1,965				
Investigations	\$14,330	\$2,539	\$4,022	\$2,058	\$3,338				
Sheriff Operations	\$38,104	\$8,295	\$11,338	\$2,370	\$9,411				
Sheriff General Services	\$4,583	\$1,185	\$1,273	\$316	\$1,057				
Detention Facility	\$25,014	\$5,418	\$7,279	\$1,980	\$6,042				
Trinet Grant	\$945	\$339	\$217	\$82	\$180				
Fire Administration	\$2,034	\$507	\$493	\$335	\$408				
Warren Engine Co. No. 1	\$42		\$8	\$24	\$6				
Fire Operations	\$42,205	\$6,264	\$13,755	\$2,654	\$11,416				
Fire Prevention	\$3,070	\$1,354	\$663	\$110	\$551				
Fire Training	\$3,045	\$507	\$846	\$491	\$702				
Emergency Management	\$885		\$306	\$144	\$254				
Wildland Fire Management	\$3,545	\$846	\$638	\$1,155	\$530				
Juvenile Court	\$2,998	\$507	\$793	\$572	\$658				

Finance
Departmental Cost
Allocation Summary

Audit Fees

Board of Supervisors	\$223
Clerk	\$353
Records Management	\$120
Public Safety Complex	\$301
Treasurer	\$488
District Attorney	\$2,283
City Manager	\$649
Human Resources	\$360
Information Technology	\$1,836
Purchasing	\$144
City Hall	\$114
Internal Auditor	\$113
Dispatch	\$1,837
Public Works	\$2,005
Facilities Maintenance	\$1,557
Recorder	\$448
Elections	\$273
Pulbic Guardian	(\$4)
Assessor	\$777
Public Defender	\$1,698
Economic Development	\$764
Geographic Information Systems	\$300
Northgate	\$36
Welfare	\$379
Planning	\$573
Business License	\$154
Chartered Admin	\$1
Sheriff Administration	\$1,397
Investigations	\$2,373
Sheriff Operations	\$6,690
Sheriff General Services	\$752
Detention Facility	\$4,295
Trinet Grant	\$127
Fire Administration	\$291
Warren Engine Co. No. 1	\$4
Fire Operations	\$8,116
Fire Prevention	\$392
Fire Training	\$499
Emergency Management	\$181
Wildland Fire Management	\$376
Juvenile Court	\$468

Finance
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Payroll</u>	<u>Budget</u>	<u>Accounts Payable</u>	<u>Accounting</u>	<u>Debt Management</u>	<u>Contracts</u>	<u>Workers Compensation</u>	<u>General Liability</u>
Juvenile Probation	\$9,088	\$2,032	\$2,555	\$874	\$2,120				
Juvenile Detention	\$10,063	\$3,386	\$2,547	\$512	\$2,115				
Justice Court	\$22,082	\$5,079	\$6,020	\$2,435	\$4,996				
Alternative Sentencing	\$8,120	\$2,032	\$2,242	\$662	\$1,861				
Justice Court	\$3,974		\$685	\$2,315	\$569				
Parks Administration	\$4,265	\$1,354	\$1,135	\$164	\$942				
Park Maintenance	\$9,018	\$2,200	\$1,990	\$2,002	\$1,652				
Grants, Gifts, Donations	\$1,339		\$231	\$780	\$192				
Swimming Pool	\$13,351	\$9,141	\$1,204	\$1,297	\$999				
Community Center	\$3,836	\$1,354	\$662	\$879	\$550				
Recreation	\$5,247	\$3,555	\$613	\$208	\$509				
Pony Express Pavilion	\$213		\$46	\$102	\$38				
Ice Rink	\$700		\$154	\$327	\$128				
Sports	\$7,572	\$4,909	\$657	\$1,074	\$545				
Library	\$13,053	\$3,555	\$2,838	\$2,629	\$2,356				
Health	\$9,139	\$5,925	\$903	\$1,028	\$750				
Landfill Administration	\$12,550	\$1,354	\$2,693	\$4,679	\$2,235				
Medical	\$4,059		\$805	\$2,111	\$668				
Environmental Health	\$1,336		\$537	\$36	\$446				
Animal Services	\$6,860	\$1,862	\$1,478	\$1,421	\$1,227				
Cooperative Extension	\$2,192	\$169	\$394	\$1,303	\$326				
Supplemental Indigent	\$10,595		\$2,035	\$6,871	\$1,689				
Capital Projects	\$10,922		\$84	\$286	\$70	\$10,482			
Senior Citizens	\$4,383	\$507	\$785	\$693	\$651	\$1,747			
Carson City Transit	\$9,085		\$1,780	\$5,827	\$1,478				
Library Gift	\$1,243		\$239	\$806	\$198				
Administrative Assessment	\$406		\$78	\$263	\$65				
Traffic/Transportation	\$255		\$135	\$8	\$112				
Regional Transportation	\$7,288		\$92	\$131	\$77	\$6,988			
V&T Spec. Infrastructure	\$1,748			\$1		\$1,747			
Quality of Life	\$15,043	\$339	\$1,363	\$1,728	\$1,131	\$10,482			
Street Maintenance	\$31,893	\$3,555	\$7,604	\$14,423	\$6,311				
Grant Fund	\$16,910		\$6,520	\$4,978	\$5,412				
Commissary Fund	\$2,497	\$339	\$502	\$1,239	\$417				
911 Surcharge	\$2,982		\$258	\$762	\$215	\$1,747			
Capital Facilities	\$6		\$1	\$4	\$1				
Residential Construction	\$40		\$8	\$25	\$7				
Debt Svc-Carson City	\$8,735					\$8,735			
Ambulance	\$17,227	\$4,063	\$5,755	\$2,633	\$4,776				
Stormwater Drainage	(\$4,355)	(\$6,608)	\$753	\$875	\$625				
Sewer Operation	\$14,594	(\$11,356)	\$7,662	\$11,929	\$6,359				

Finance
Departmental Cost
Allocation Summary

Audit Fees

Juvenile Probation	\$1,507
Juvenile Detention	\$1,503
Justice Court	\$3,552
Alternative Sentencing	\$1,323
Justice Court	\$405
Parks Administration	\$670
Park Maintenance	\$1,174
Grants, Gifts, Donations	\$136
Swimming Pool	\$710
Community Center	\$391
Recreation	\$362
Pony Express Pavilion	\$27
Ice Rink	\$91
Sports	\$387
Library	\$1,675
Health	\$533
Landfill Administration	\$1,589
Medical	\$475
Environmental Health	\$317
Animal Services	\$872
Cooperative Extension	
Supplemental Indigent	
Capital Projects	
Senior Citizens	
Carson City Transit	
Library Gift	
Administrative Assessment	
Traffic/Transportation	
Regional Transportation	
V&T Spec. Infrastructure	
Quality of Life	
Street Maintenance	
Grant Fund	
Commissary Fund	
911 Surcharge	
Capital Facilities	
Residential Construction	
Debt Svc-Carson City	
Ambulance	
Stormwater Drainage	
Sewer Operation	

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>
Water	\$34,287	(\$11,694)	\$11,714	\$24,544	\$9,723				
Building Permits	\$2,481	\$846	\$673	\$404	\$558				
Cemetery	\$1,138	\$339	\$373	\$116	\$310				
Fleet Management	\$6,662	\$1,185	\$1,969	\$1,874	\$1,634				
Group Medical Insurance	(\$4,860)	(\$11,098)	\$1,599	\$3,311	\$1,328				
Workers Compensation Ins	(\$4,143)	\$507	\$1,710	\$3,196	\$1,420			(\$10,976)	
Insurance Fund	(\$2,727)		\$2,509	\$7,467	\$2,082				(\$14,785)
Redevelopment	\$2,400		\$865	\$817	\$718				
Redevelopment Revolving	\$1,181		\$227	\$766	\$188				
Tourism Authority	\$2,321	\$1,021	\$637	\$134	\$529				
Tricounty Railway	\$4,103		\$788	\$2,661	\$654				
Sierra Forest Fire Protect	\$475		\$91	\$308	\$76				
Sub-Conservancy District	\$4,244	\$2,709	\$839		\$696				
Controller Trust Fund	\$45		\$9	\$28	\$8				
All Other	\$16,597					\$16,597			
Subtotal	\$686,033	\$77,907	\$164,204	\$173,267	\$136,293	\$58,525	\$40,156	(\$10,976)	(\$14,785)
Direct Billed	\$137,025	\$49,559						\$41,827	\$45,639
Total	\$823,058	\$127,466	\$164,204	\$173,267	\$136,293	\$58,525	\$40,156	\$30,851	\$30,854

Finance
Departmental Cost
Allocation Summary

Audit Fees

Water	
Building Permits	
Cemetery	
Fleet Management	
Group Medical Insurance	
Workers Compensation Ins	
Insurance Fund	
Redevelopment	
Redevelopment Revolving	
Tourism Authority	
Tricounty Railway	
Sierra Forest Fire Protect	
Sub-Conservancy District	
Controller Trust Fund	
All Other	
Subtotal	<u>\$61,442</u>
Direct Billed	
Total	<u>\$61,442</u>

SCHEDULE 11.01

HUMAN RESOURCES

NATURE AND EXTENT OF SERVICE

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

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

Prepared by:

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>
	\$321,912			\$321,912
Allocated additions:				
1 - Building Use Charge	\$10,723		\$10,723	
1010100 - Board of Supervisors	\$814	\$1,181	\$1,995	
1010500 - District Attorney	\$52,074	\$3,768	\$55,842	
1010600 - City Manager	\$2,753	(\$96)	\$2,657	
1010701 - Finance	\$2,550	\$242	\$2,792	
1010710 - Information Technology		\$4,793	\$4,793	
1010720 - Purchasing		\$685	\$685	
1010730 - City Hall		\$15,374	\$15,374	
1010800 - Internal Auditor		\$438	\$438	
1015034 - Facilities Maintenance		\$18,936	\$18,936	
Total allocated additions:	<u>\$68,914</u>	<u>\$45,321</u>	<u>\$114,235</u>	<u>\$114,235</u>
Departmental cost adjustments:				
SALARIES - DIRECT BILL	\$123,191			
Total departmental cost adjustments:	<u>\$123,191</u>			<u>\$123,191</u>
Total to be allocated	<u>\$514,017</u>	<u>\$45,321</u>		<u>\$559,338</u>

Human Resources
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Recruitment</u>	<u>Payroll</u>	<u>Benefitis</u>	<u>Workers Compensation</u>
Wages & Benefits						
SALARIES & WAGES	\$155,896	\$50,152	\$40,190	\$4,957	\$52,397	\$8,200
FRINGE BENEFITS	\$66,536	\$21,405	\$17,153	\$2,116	\$22,363	\$3,499
Other Expense and Cost						
SERVICES & SUPPLIES	\$95,955	\$30,869	\$24,737	\$3,051	\$32,250	\$5,048
BACKGROUND SCREENING	\$3,525		\$3,525			
Departmental Expenditures	\$321,912	\$102,426	\$85,605	\$10,124	\$107,010	\$16,747
Cost Adjustments						
SALARIES - DIRECT BILL	\$123,191	\$39,631	\$31,759	\$3,917	\$41,404	\$6,480
Additions: 1st						
Other	\$68,914	\$68,914				
Functional Cost	\$514,017	\$210,971	\$117,364	\$14,041	\$148,414	\$23,227
Reallocate Admin		(\$210,971)	\$81,705	\$9,775	\$103,321	\$16,170
Allocable Costs	\$514,017		\$199,069	\$23,816	\$251,735	\$39,397
1st Allocation	\$514,017		\$199,069	\$23,816	\$251,735	\$39,397
Additions: 2nd						
Other	\$45,321	\$45,321				
Functional Cost	\$45,321	\$45,321				
Reallocate Admin		(\$45,321)	\$17,552	\$2,100	\$22,196	\$3,473
Allocable Costs	\$45,321		\$17,552	\$2,100	\$22,196	\$3,473
2nd Allocation	\$45,321		\$17,552	\$2,100	\$22,196	\$3,473
Total allocated	\$559,338		\$216,621	\$25,916	\$273,931	\$42,870

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>
Alternative Sentencing	282	4.148 %	\$8,257		\$8,257	\$782	\$9,039
Health	185	2.721 %	\$5,417		\$5,417	\$513	\$5,930
Clerk	23	0.338 %	\$673		\$673		\$673
District Attorney	343	5.045 %	\$10,043		\$10,043		\$10,043
Fire Administration	433	6.369 %	\$12,678		\$12,678	\$1,201	\$13,879
Juvenile Probation	1,143	16.811 %	\$33,466		\$33,466	\$3,170	\$36,636
Library	165	2.427 %	\$4,831		\$4,831	\$458	\$5,289
Recreation	239	3.515 %	\$6,998		\$6,998	\$663	\$7,661
Swimming Pool	64	0.941 %	\$1,874		\$1,874	\$178	\$2,052
Public Works	138	2.030 %	\$4,041		\$4,041	\$383	\$4,424
Street Maintenance	114	1.677 %	\$3,338		\$3,338	\$316	\$3,654
Sheriff Administration	1,221	17.959 %	\$35,750		\$35,750	\$3,387	\$39,137
Juvenile Detention	7	0.103 %	\$205		\$205	\$19	\$224
Facilities Maintenance	289	4.251 %	\$8,462		\$8,462	\$802	\$9,264
Community Center	7	0.103 %	\$205		\$205	\$19	\$224
Sports	3	0.044 %	\$88		\$88	\$8	\$96
Animal Services	549	8.075 %	\$16,074		\$16,074	\$1,523	\$17,597
Sewer Operation	158	2.324 %	\$4,626		\$4,626	\$438	\$5,064
Water	57	0.838 %	\$1,669		\$1,669	\$158	\$1,827
Assessor	30	0.441 %	\$878		\$878	\$83	\$961
Board of Supervisors	2	0.029 %	\$59		\$59		\$59
Recorder	24	0.353 %	\$703		\$703	\$67	\$770
Tourism Authority	56	0.824 %	\$1,640		\$1,640	\$155	\$1,795
Justice Court	496	7.295 %	\$14,522		\$14,522	\$1,376	\$15,898
City Manager	14	0.206 %	\$410		\$410		\$410
Finance	89	1.309 %	\$2,606		\$2,606		\$2,606
Environmental Health	59	0.868 %	\$1,727		\$1,727	\$164	\$1,891
All Other	32	0.471 %	\$937		\$937	\$89	\$1,026
Parks Administration	63	0.927 %	\$1,845		\$1,845	\$175	\$2,020
Stormwater Drainage	112	1.647 %	\$3,279		\$3,279	\$311	\$3,590
Landfill Administration	401	5.898 %	\$11,741		\$11,741	\$1,112	\$12,853
Fleet Management	1	0.013 %	\$27		\$27	\$2	\$29
Total	<u>6,799</u>	<u>100.000 %</u>	<u>\$199,069</u>		<u>\$199,069</u>	<u>\$17,552</u>	<u>\$216,621</u>

(A) Alloc basis: Number of Recruitments by Department

Source: Personnel Department

Human Resources
Detail allocation of
Payroll

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	6	0.789 %	\$188		\$188		\$188
Clerk	5	0.658 %	\$157		\$157		\$157
Treasurer	7	0.921 %	\$219		\$219		\$219
Elections	8	1.053 %	\$251		\$251	\$24	\$275
Records Management	3	0.395 %	\$94		\$94		\$94
Recorder	4	0.526 %	\$125		\$125	\$12	\$137
Assessor	6	0.789 %	\$188		\$188	\$18	\$206
District Attorney	22	2.895 %	\$689		\$689		\$689
City Manager	3	0.395 %	\$94		\$94		\$94
Finance	7	0.921 %	\$219		\$219		\$219
Information Technology	9	1.184 %	\$282		\$282	\$27	\$309
Purchasing	2	0.263 %	\$63		\$63	\$6	\$69
Planning	9	1.184 %	\$282		\$282	\$27	\$309
Sheriff Administration	9	1.184 %	\$282		\$282	\$27	\$309
Sheriff Operations	49	6.447 %	\$1,536		\$1,536	\$146	\$1,682
Sheriff General Services	7	0.921 %	\$219		\$219	\$21	\$240
Detention Facility	32	4.211 %	\$1,003		\$1,003	\$95	\$1,098
Dispatch	23	3.026 %	\$721		\$721	\$68	\$789
Trinet Grant	2	0.263 %	\$63		\$63	\$6	\$69
Fire Administration	3	0.395 %	\$94		\$94	\$9	\$103
Fire Operations	37	4.868 %	\$1,159		\$1,159	\$110	\$1,269
Fire Prevention	8	1.053 %	\$251		\$251	\$24	\$275
Fire Training	3	0.395 %	\$94		\$94	\$9	\$103
Juvenile Court	3	0.395 %	\$94		\$94	\$9	\$103
Juvenile Probation	12	1.579 %	\$376		\$376	\$36	\$412
Juvenile Detention	20	2.632 %	\$627		\$627	\$59	\$686
Justice Court	30	3.947 %	\$940		\$940	\$89	\$1,029
Alternative Sentencing	12	1.579 %	\$376		\$376	\$36	\$412
Parks Administration	8	1.053 %	\$251		\$251	\$24	\$275
Park Maintenance	13	1.711 %	\$407		\$407	\$39	\$446
Swimming Pool	54	7.105 %	\$1,692		\$1,692	\$160	\$1,852
Community Center	8	1.053 %	\$251		\$251	\$24	\$275
Recreation	21	2.763 %	\$658		\$658	\$62	\$720
Sports	29	3.816 %	\$909		\$909	\$86	\$995
Library	21	2.763 %	\$658		\$658	\$62	\$720
Health	35	4.605 %	\$1,097		\$1,097	\$104	\$1,201
Animal Services	11	1.447 %	\$345		\$345	\$33	\$378
Senior Citizens	3	0.395 %	\$94		\$94	\$9	\$103
Street Maintenance	21	2.763 %	\$658		\$658	\$62	\$720
Commissary Fund	2	0.263 %	\$63		\$63	\$6	\$69
Ambulance	24	3.158 %	\$752		\$752	\$71	\$823

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>
Stormwater Drainage	6	0.789 %	\$188		\$188	\$18	\$206
Sewer Operation	23	3.026 %	\$721		\$721	\$68	\$789
Building Permits	5	0.658 %	\$157		\$157	\$15	\$172
Cemetery	2	0.263 %	\$63		\$63	\$6	\$69
Fleet Management	7	0.921 %	\$219		\$219	\$21	\$240
Workers Compensation Ins	3	0.395 %	\$94		\$94	\$9	\$103
Public Works	25	3.289 %	\$783		\$783	\$74	\$857
Business License							
Landfill Administration	8	1.053 %	\$251		\$251	\$24	\$275
Cooperative Extension	1	0.132 %	\$31		\$31	\$3	\$34
Investigations	15	1.974 %	\$470		\$470	\$45	\$515
Facilities Maintenance	13	1.711 %	\$407		\$407	\$39	\$446
Wildland Fire Management	5	0.658 %	\$157		\$157	\$15	\$172
Group Medical Insurance	2	0.263 %	\$63		\$63	\$6	\$69
Water	21	2.763 %	\$658		\$658	\$62	\$720
Quality of Life	2	0.263 %	\$63		\$63	\$6	\$69
Welfare	9	1.184 %	\$282		\$282	\$27	\$309
Sub-Conservancy District	16	2.105 %	\$501		\$501	\$48	\$549
Tourism Authority	6	0.790 %	\$187		\$187	\$14	\$201
Total	760	100.000 %	\$23,816		\$23,816	\$2,100	\$25,916

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

Source: Personnel

Human Resources
Detail allocation of
Benefitis

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Group Medical Insurance	100	100.000 %	\$251,735	(\$105,858)	\$145,877	\$22,196	\$168,073
Subtotal	100	100.000 %	\$251,735	(\$105,858)	\$145,877	\$22,196	\$168,073
Direct Billed				\$105,858	\$105,858		\$105,858
Total	100	100.000 %	\$251,735	\$0	\$251,735	\$22,196	\$273,931

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

Source: Human Resources Salary & Wage Analysis

**Human Resources
Detail allocation of
Workers Compensation**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Workers Compensation Ins	100	100.000 %	\$39,397	(\$17,333)	\$22,064	\$3,473	\$25,537
Subtotal	100	100.000 %	\$39,397	(\$17,333)	\$22,064	\$3,473	\$25,537
Direct Billed				\$17,333	\$17,333		\$17,333
Total	100	100.000 %	\$39,397	\$0	\$39,397	\$3,473	\$42,870

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

Source: Human Resources Salary & Wage Analysis

Human Resources
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Recruitment</u>	<u>Payroll</u>	<u>Benefits</u>	<u>Workers Compensation</u>
Board of Supervisors	\$247	\$59	\$188		
Clerk	\$830	\$673	\$157		
Records Management	\$94		\$94		
Treasurer	\$219		\$219		
District Attorney	\$10,732	\$10,043	\$689		
City Manager	\$504	\$410	\$94		
Finance	\$2,825	\$2,606	\$219		
Information Technology	\$309		\$309		
Purchasing	\$69		\$69		
Dispatch	\$789		\$789		
Public Works	\$5,281	\$4,424	\$857		
Facilities Maintenance	\$9,710	\$9,264	\$446		
Recorder	\$907	\$770	\$137		
Elections	\$275		\$275		
Assessor	\$1,167	\$961	\$206		
Welfare	\$309		\$309		
Planning	\$309		\$309		
Business License					
Sheriff Administration	\$39,446	\$39,137	\$309		
Investigations	\$515		\$515		
Sheriff Operations	\$1,682		\$1,682		
Sheriff General Services	\$240		\$240		
Detention Facility	\$1,098		\$1,098		
Trinet Grant	\$69		\$69		
Fire Administration	\$13,982	\$13,879	\$103		
Fire Operations	\$1,269		\$1,269		
Fire Prevention	\$275		\$275		
Fire Training	\$103		\$103		
Wildland Fire Management	\$172		\$172		
Juvenile Court	\$103		\$103		
Juvenile Probation	\$37,048	\$36,636	\$412		
Juvenile Detention	\$910	\$224	\$686		
Justice Court	\$16,927	\$15,898	\$1,029		
Alternative Sentencing	\$9,451	\$9,039	\$412		
Parks Administration	\$2,295	\$2,020	\$275		
Park Maintenance	\$446		\$446		
Swimming Pool	\$3,904	\$2,052	\$1,852		
Community Center	\$499	\$224	\$275		
Recreation	\$8,381	\$7,661	\$720		
Sports	\$1,091	\$96	\$995		
Library	\$6,009	\$5,289	\$720		

Human Resources
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Recruitment</u>	<u>Payroll</u>	<u>Benefitis</u>	<u>Workers Compensation</u>
Health	\$7,131	\$5,930	\$1,201		
Landfill Administration	\$13,128	\$12,853	\$275		
Environmental Health	\$1,891	\$1,891			
Animal Services	\$17,975	\$17,597	\$378		
Cooperative Extension	\$34		\$34		
Senior Citizens	\$103		\$103		
Quality of Life	\$69		\$69		
Street Maintenance	\$4,374	\$3,654	\$720		
Commissary Fund	\$69		\$69		
Ambulance	\$823		\$823		
Stormwater Drainage	\$3,796	\$3,590	\$206		
Sewer Operation	\$5,853	\$5,064	\$789		
Water	\$2,547	\$1,827	\$720		
Building Permits	\$172		\$172		
Cemetery	\$69		\$69		
Fleet Management	\$269	\$29	\$240		
Group Medical Insurance	\$168,142		\$69	\$168,073	
Workers Compensation Ins	\$25,640		\$103		\$25,537
Tourism Authority	\$1,996	\$1,795	\$201		
Sub-Conservancy District	\$549		\$549		
All Other	\$1,026	\$1,026			
Subtotal	\$436,147	\$216,621	\$25,916	\$168,073	\$25,537
Direct Billed	\$123,191			\$105,858	\$17,333
Total	\$559,338	\$216,621	\$25,916	\$273,931	\$42,870

SCHEDULE 12.01

INFORMATION TECHNOLOGY

NATURE AND EXTENT OF SERVICE

The Information Technology Department evaluates, selects, installs, and maintains City hardware and software. The department also supports a citywide communications network, which allows application and data sharing to all City departments. The costs of the department are allocated as follows:

- **PC/Telephone Support** – These costs are time spent by staff working on various computers and telephones throughout the City. These costs are allocated based on the Personnel Computers by department using FTE's.
- **Citywide Support** – These costs are time spent in support of the citywide network and servers. These costs are allocated citywide based on total expenditures by department.
- **Contract Services** - These costs are professional service expenses and are allocated directly to departments incurring the costs.
- **PC/Software** – These costs are associated with the cost of new personal computers and software. Costs are allocated based on the value of the equipment and software by department or fund.
- **Sheriff** – These costs are associated with time spent directly in support of the Sheriff department. Costs are allocated directly to Sheriff (Department 2005).
- **Fire** – These costs are associated with time spent directly in support of the Fire department. Costs are allocated directly to Fire (Department 2505).

Prepared by:

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>
	\$1,641,051			\$1,641,051
Allocated additions:				
1 - Building Use Charge	\$7,122		\$7,122	
2 - Equipment Use Charge	\$105,203		\$105,203	
1010100 - Board of Supervisors	\$4,150	\$6,023	\$10,173	
1010500 - District Attorney	\$3,739	\$271	\$4,010	
1010600 - City Manager	\$14,034	(\$491)	\$13,543	
1010701 - Finance	\$11,849	\$1,119	\$12,968	
1010705 - Human Resources	\$282	\$27	\$309	
1010710 - Information Technology		\$13,864	\$13,864	
1010720 - Purchasing		\$1,103	\$1,103	
1010730 - City Hall		\$16,020	\$16,020	
1010800 - Internal Auditor		\$2,235	\$2,235	
1015034 - Facilities Maintenance		\$12,576	\$12,576	
Total allocated additions:	<u>\$146,379</u>	<u>\$52,747</u>	<u>\$199,126</u>	<u>\$199,126</u>
Total to be allocated	<u><u>\$1,787,430</u></u>	<u><u>\$52,747</u></u>		<u><u>\$1,840,177</u></u>

Information Technology
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>PC/Telephone Support</u>	<u>Citywide Support</u>	<u>Contract Services</u>	<u>PC/Software</u>	<u>Sheriff</u>	<u>Fire</u>
Wages & Benefits								
SALARIES & WAGES	\$726,170	\$57,585	\$76,538	\$372,525	\$116,478		\$56,496	\$46,548
FRINGE BENEFITS	\$304,137	\$24,118	\$32,056	\$156,022	\$48,784		\$23,662	\$19,495
Other Expense and Cost								
SERVICES & SUPPLIES	\$54,136	\$4,293	\$5,706	\$27,772	\$8,683		\$4,212	\$3,470
MAINT SERVICE CONTRACT	\$71,640	\$5,681	\$7,551	\$36,751	\$11,491		\$5,574	\$4,592
SOFTWARE MAINT CONTRACT	\$359,801				\$359,801			
SMALL FURNISHINGS	\$125,167					\$125,167		
Departmental Expenditures	\$1,641,051	\$91,677	\$121,851	\$593,070	\$545,237	\$125,167	\$89,944	\$74,105
Additions: 1st								
Other	\$146,379	\$146,379						
Functional Cost	\$1,787,430	\$238,056	\$121,851	\$593,070	\$545,237	\$125,167	\$89,944	\$74,105
Reallocate Admin		(\$238,056)	\$18,722	\$91,123	\$83,774	\$19,231	\$13,820	\$11,386
Allocable Costs	\$1,787,430		\$140,573	\$684,193	\$629,011	\$144,398	\$103,764	\$85,491
1st Allocation	\$1,787,430		\$140,573	\$684,193	\$629,011	\$144,398	\$103,764	\$85,491
Additions: 2nd								
Other	\$52,747	\$52,747						
Functional Cost	\$52,747	\$52,747						
Reallocate Admin		(\$52,747)	\$4,148	\$20,191	\$18,562	\$4,261	\$3,062	\$2,523
Allocable Costs	\$52,747		\$4,148	\$20,191	\$18,562	\$4,261	\$3,062	\$2,523
2nd Allocation	\$52,747		\$4,148	\$20,191	\$18,562	\$4,261	\$3,062	\$2,523
Total allocated	\$1,840,177		\$144,721	\$704,384	\$647,573	\$148,659	\$106,826	\$88,014

Information Technology
Detail allocation of
PC/Telephone Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	6	1.034 %	\$1,454		\$1,454		\$1,454
Clerk	3	0.517 %	\$727		\$727		\$727
Treasurer	6	1.034 %	\$1,454		\$1,454		\$1,454
Elections	2	0.345 %	\$485		\$485	\$16	\$501
Records Management	1	0.172 %	\$242		\$242		\$242
Recorder	4	0.690 %	\$969		\$969	\$32	\$1,001
Assessor	6	1.034 %	\$1,454		\$1,454	\$48	\$1,502
District Attorney	21	3.621 %	\$5,090		\$5,090		\$5,090
City Manager	3	0.517 %	\$727		\$727		\$727
Finance	7	1.207 %	\$1,697		\$1,697		\$1,697
Human Resources	4	0.690 %	\$969		\$969		\$969
Information Technology	9	1.552 %	\$2,181		\$2,181		\$2,181
Purchasing	1	0.172 %	\$242		\$242	\$8	\$250
Planning	9	1.552 %	\$2,181		\$2,181	\$72	\$2,253
Sheriff Administration	8	1.379 %	\$1,939		\$1,939	\$64	\$2,003
Sheriff Operations	49	8.448 %	\$11,876		\$11,876	\$391	\$12,267
Sheriff General Services	6	1.034 %	\$1,454		\$1,454	\$48	\$1,502
Detention Facility	32	5.517 %	\$7,756		\$7,756	\$255	\$8,011
Dispatch	22	3.793 %	\$5,332		\$5,332	\$175	\$5,507
Trinet Grant	2	0.345 %	\$485		\$485	\$16	\$501
Fire Administration	3	0.517 %	\$727		\$727	\$24	\$751
Fire Operations	37	6.379 %	\$8,968		\$8,968	\$295	\$9,263
Fire Prevention	4	0.690 %	\$969		\$969	\$32	\$1,001
Juvenile Court	3	0.517 %	\$727		\$727	\$24	\$751
Juvenile Probation	12	2.069 %	\$2,908		\$2,908	\$96	\$3,004
Juvenile Detention	14	2.414 %	\$3,393		\$3,393	\$112	\$3,505
Justice Court	29	5.000 %	\$7,029		\$7,029	\$231	\$7,260
Alternative Sentencing	8	1.379 %	\$1,939		\$1,939	\$64	\$2,003
Parks Administration	8	1.379 %	\$1,939		\$1,939	\$64	\$2,003
Park Maintenance	13	2.241 %	\$3,151		\$3,151	\$104	\$3,255
Swimming Pool	3	0.517 %	\$727		\$727	\$24	\$751
Community Center	2	0.345 %	\$485		\$485	\$16	\$501
Recreation	1	0.172 %	\$242		\$242	\$8	\$250
Sports	1	0.172 %	\$242		\$242	\$8	\$250
Library	17	2.931 %	\$4,120		\$4,120	\$136	\$4,256
Health	26	4.483 %	\$6,302		\$6,302	\$207	\$6,509
Animal Services	7	1.207 %	\$1,697		\$1,697	\$56	\$1,753
Senior Citizens	3	0.517 %	\$727		\$727	\$24	\$751
Street Maintenance	21	3.621 %	\$5,090		\$5,090	\$168	\$5,258
Commissary Fund	1	0.172 %	\$242		\$242	\$8	\$250
Ambulance	23	3.966 %	\$5,574		\$5,574	\$183	\$5,757

Information Technology
Detail allocation of
PC/Telephone 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>
Stormwater Drainage	6	1.034 %	\$1,454		\$1,454	\$48	\$1,502
Sewer Operation	21	3.621 %	\$5,090		\$5,090	\$168	\$5,258
Building Permits	5	0.862 %	\$1,212		\$1,212	\$40	\$1,252
Cemetery	2	0.345 %	\$485		\$485	\$16	\$501
Fleet Management	7	1.207 %	\$1,697		\$1,697	\$56	\$1,753
Workers Compensation Ins	3	0.517 %	\$727		\$727	\$24	\$751
Fire Training	3	0.517 %	\$727		\$727	\$24	\$751
Public Works	25	4.310 %	\$6,059		\$6,059	\$199	\$6,258
Landfill Administration	8	1.379 %	\$1,939		\$1,939	\$64	\$2,003
Investigations	13	2.241 %	\$3,151		\$3,151	\$104	\$3,255
Facilities Maintenance	12	2.069 %	\$2,908		\$2,908	\$96	\$3,004
Group Medical Insurance	1	0.172 %	\$242		\$242	\$8	\$250
Water	21	3.621 %	\$5,090		\$5,090	\$168	\$5,258
Quality of Life	2	0.345 %	\$485		\$485	\$16	\$501
Welfare	8	1.379 %	\$1,939		\$1,939	\$64	\$2,003
Sub-Conservancy District	2	0.345 %	\$485		\$485	\$16	\$501
Tourism Authority	4	0.695 %	\$971		\$971	\$28	\$999
Total	<u>580</u>	<u>100.000 %</u>	<u>\$140,573</u>		<u>\$140,573</u>	<u>\$4,148</u>	<u>\$144,721</u>

(A) Alloc basis: Number Of PC's By Department using FTE's

Source: Personnel

Information Technology
Detail allocation of
Citywide 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	211,902	0.351 %	\$2,403		\$2,403		\$2,403
Clerk	321,300	0.533 %	\$3,643		\$3,643		\$3,643
Recorder	358,931	0.595 %	\$4,070		\$4,070	\$132	\$4,202
Records Management	103,713	0.172 %	\$1,176		\$1,176		\$1,176
Elections	172,648	0.286 %	\$1,958		\$1,958	\$63	\$2,021
Treasurer	432,085	0.716 %	\$4,900		\$4,900		\$4,900
Assessor	652,594	1.082 %	\$7,400		\$7,400	\$240	\$7,640
District Attorney	2,147,817	3.560 %	\$24,355		\$24,355		\$24,355
City Manager	432,557	0.717 %	\$4,905		\$4,905		\$4,905
Finance	508,322	0.842 %	\$5,764		\$5,764		\$5,764
Human Resources	222,432	0.369 %	\$2,522		\$2,522		\$2,522
Information Technology	1,030,307	1.708 %	\$11,683		\$11,683		\$11,683
Welfare	150,403	0.249 %	\$1,705		\$1,705	\$55	\$1,760
Planning	483,974	0.802 %	\$5,488		\$5,488	\$178	\$5,666
Business License	129,538	0.215 %	\$1,469		\$1,469	\$48	\$1,517
Sheriff Administration	838,717	1.390 %	\$9,511		\$9,511	\$308	\$9,819
Sheriff Operations	5,606,840	9.293 %	\$63,579		\$63,579	\$2,061	\$65,640
Sheriff General Services	622,087	1.031 %	\$7,054		\$7,054	\$229	\$7,283
Detention Facility	3,527,952	5.847 %	\$40,005		\$40,005	\$1,297	\$41,302
Dispatch	1,509,246	2.501 %	\$17,114		\$17,114	\$555	\$17,669
Trinet Grant	101,454	0.168 %	\$1,150		\$1,150	\$37	\$1,187
Fire Administration	206,996	0.343 %	\$2,347		\$2,347	\$76	\$2,423
Fire Operations	6,836,539	11.331 %	\$77,523		\$77,523	\$2,513	\$80,036
Fire Prevention	332,431	0.551 %	\$3,770		\$3,770	\$122	\$3,892
Fire Training	369,298	0.612 %	\$4,188		\$4,188	\$136	\$4,324
Emergency Management	138,951	0.230 %	\$1,576		\$1,576	\$51	\$1,627
Public Works	1,726,302	2.861 %	\$19,575		\$19,575	\$635	\$20,210
Juvenile Court	328,189	0.544 %	\$3,721		\$3,721	\$121	\$3,842
Juvenile Probation	1,210,250	2.006 %	\$13,724		\$13,724	\$445	\$14,169
Juvenile Detention	1,263,000	2.093 %	\$14,322		\$14,322	\$464	\$14,786
Justice Court	2,793,080	4.629 %	\$31,672		\$31,672	\$1,027	\$32,699
Alternative Sentencing	1,078,655	1.788 %	\$12,231		\$12,231	\$397	\$12,628
Parks Administration	572,846	0.949 %	\$6,496		\$6,496	\$211	\$6,707
Park Maintenance	736,324	1.220 %	\$8,350		\$8,350	\$271	\$8,621
Swimming Pool	432,167	0.716 %	\$4,901		\$4,901	\$159	\$5,060
Community Center	211,933	0.351 %	\$2,403		\$2,403	\$78	\$2,481
Recreation	290,910	0.482 %	\$3,299		\$3,299	\$107	\$3,406
Sports	178,395	0.296 %	\$2,023		\$2,023	\$66	\$2,089
Library	1,085,825	1.800 %	\$12,313		\$12,313	\$399	\$12,712
Health	315,864	0.523 %	\$3,582		\$3,582	\$116	\$3,698
Landfill Administration	689,046	1.142 %	\$7,813		\$7,813	\$253	\$8,066

Information Technology
Detail allocation of
Citywide 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>
Medical	94,644	0.157 %	\$1,073		\$1,073	\$35	\$1,108
Environmental Health	277,478	0.460 %	\$3,146		\$3,146	\$102	\$3,248
Animal Services	557,240	0.924 %	\$6,319		\$6,319	\$205	\$6,524
Senior Citizens	305,724	0.507 %	\$3,467		\$3,467	\$112	\$3,579
Traffic/Transportation	69,568	0.115 %	\$789		\$789	\$26	\$815
Regional Transportation	28,280	0.047 %	\$321		\$321	\$10	\$331
Quality of Life	448,561	0.743 %	\$5,086		\$5,086	\$165	\$5,251
Street Maintenance	1,756,636	2.911 %	\$19,919		\$19,919	\$646	\$20,565
Grant Fund	2,660,157	4.409 %	\$30,165		\$30,165	\$978	\$31,143
Commissary Fund	71,575	0.119 %	\$812		\$812	\$26	\$838
Ambulance	2,622,550	4.346 %	\$29,738		\$29,738	\$964	\$30,702
Stormwater Drainage	260,214	0.431 %	\$2,951		\$2,951	\$96	\$3,047
Sewer Operation	2,176,361	3.607 %	\$24,679		\$24,679	\$800	\$25,479
Water	2,343,555	3.884 %	\$26,575		\$26,575	\$861	\$27,436
Building Permits	291,585	0.483 %	\$3,306		\$3,306	\$107	\$3,413
Cemetery	178,727	0.296 %	\$2,027		\$2,027	\$66	\$2,093
Fleet Management	745,310	1.235 %	\$8,451		\$8,451	\$274	\$8,725
Group Medical Insurance	326,440	0.541 %	\$3,702		\$3,702	\$120	\$3,822
Workers Compensation Ins	402,490	0.667 %	\$4,564		\$4,564	\$148	\$4,712
Insurance Fund	156,716	0.260 %	\$1,777		\$1,777	\$58	\$1,835
Redevelopment	328,278	0.544 %	\$3,723		\$3,723	\$121	\$3,844
Tourism Authority	315,083	0.522 %	\$3,573		\$3,573	\$116	\$3,689
Sub-Conservancy District	442,182	0.733 %	\$5,014		\$5,014	\$163	\$5,177
Investigations	1,798,687	2.981 %	\$20,396		\$20,396	\$661	\$21,057
Ice Rink	30,443	0.050 %	\$345		\$345	\$11	\$356
Cooperative Extension	4,086	0.007 %	\$46		\$46	\$2	\$48
Wildland Fire Management	156,122	0.259 %	\$1,770		\$1,770	\$57	\$1,827
Carson City Transit	28,546	0.047 %	\$324		\$324	\$10	\$334
Purchasing	125,076	0.207 %	\$1,418		\$1,418	\$46	\$1,464
Facilities Maintenance	945,640	1.567 %	\$10,723		\$10,723	\$348	\$11,071
Pulbic Guardian	951	0.002 %	\$11		\$11		\$11
Chartered Admin	1,144	0.002 %	\$13		\$13		\$13
Pony Express Pavilion	8,246	0.014 %	\$94		\$94	\$3	\$97
911 Surcharge	17,033	0.029 %	\$193		\$193	\$4	\$197
Total	60,337,148	100.000 %	\$684,193		\$684,193	\$20,191	\$704,384

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

Source: Expenditure Worksheet

Information Technology
Detail allocation of
Contract 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>
Assessor	22,363	5.183 %	\$32,604		\$32,604	\$1,048	\$33,652
Finance	20,440	4.738 %	\$29,800		\$29,800		\$29,800
Fire Administration	12,168	2.820 %	\$17,740		\$17,740	\$570	\$18,310
Health	5,349	1.240 %	\$7,798		\$7,798	\$251	\$8,049
Juvenile Probation	862	0.200 %	\$1,257		\$1,257	\$40	\$1,297
Sheriff Administration	174,844	40.525 %	\$254,909		\$254,909	\$8,190	\$263,099
Treasurer	5,197	1.205 %	\$7,577		\$7,577		\$7,577
All Other	129,246	29.957 %	\$188,431		\$188,431	\$6,054	\$194,485
Planning	8,195	1.899 %	\$11,948		\$11,948	\$384	\$12,332
Justice Court	33,052	7.661 %	\$48,187		\$48,187	\$1,548	\$49,735
Landfill Administration	862	0.200 %	\$1,257		\$1,257	\$40	\$1,297
Facilities Maintenance	1,912	0.443 %	\$2,788		\$2,788	\$90	\$2,878
Human Resources	318	0.074 %	\$464		\$464		\$464
Clerk	3,361	0.779 %	\$4,900		\$4,900		\$4,900
Recorder	3,361	0.779 %	\$4,900		\$4,900	\$157	\$5,057
District Attorney	4,102	0.951 %	\$5,980		\$5,980		\$5,980
City Manager	1,752	0.406 %	\$2,554		\$2,554		\$2,554
Parks Administration	1,913	0.443 %	\$2,789		\$2,789	\$90	\$2,879
Sewer Operation	1,073	0.249 %	\$1,564		\$1,564	\$50	\$1,614
Water	1,073	0.248 %	\$1,564		\$1,564	\$50	\$1,614
Total	431,443	100.000 %	\$629,011		\$629,011	\$18,562	\$647,573

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

Source: Software Maintenance Account Activity Listing

Information Technology
Detail allocation of
PC/Software

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Alternative Sentencing	6,527	5.215 %	\$7,530		\$7,530	\$285	\$7,815
Recorder	3,168	2.531 %	\$3,655		\$3,655	\$139	\$3,794
Clerk	3,168	2.531 %	\$3,655		\$3,655		\$3,655
District Attorney	16,610	13.270 %	\$19,162		\$19,162		\$19,162
Economic Development	2,660	2.125 %	\$3,069		\$3,069	\$116	\$3,185
City Manager	2,679	2.140 %	\$3,091		\$3,091		\$3,091
Finance	1,653	1.321 %	\$1,907		\$1,907		\$1,907
Fire Administration	9,429	7.533 %	\$10,878		\$10,878	\$412	\$11,290
Health	4,514	3.606 %	\$5,208		\$5,208	\$197	\$5,405
Human Resources	726	0.580 %	\$838		\$838		\$838
Justice Court	967	0.773 %	\$1,116		\$1,116	\$42	\$1,158
Parks Administration	11,122	8.886 %	\$12,831		\$12,831	\$486	\$13,317
Sheriff Administration	37,756	30.165 %	\$43,557		\$43,557	\$1,651	\$45,208
Treasurer	2,899	2.316 %	\$3,344		\$3,344		\$3,344
All Other	21,289	17.008 %	\$24,557		\$24,557	\$933	\$25,490
Total	<u>125,167</u>	<u>100.000 %</u>	<u>\$144,398</u>		<u>\$144,398</u>	<u>\$4,261</u>	<u>\$148,659</u>

(A) Alloc basis:

Source:

Information Technology
Detail allocation of
Sheriff

User Department	<u>Allocation Units(A)</u>	<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	100	100.000 %	\$103,764		\$103,764	\$3,062	\$106,826
Total	100	100.000 %	\$103,764		\$103,764	\$3,062	\$106,826

(A) Alloc basis: Direct Allocation to Sheriff - Dept 2005

Source: Salary & Wage Analysis

Information Technology
Detail allocation of
Fire

User Department	<u>Allocation Units(A)</u>	<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	100	100.000 %	\$85,491		\$85,491	\$2,523	\$88,014
Total	100	100.000 %	\$85,491		\$85,491	\$2,523	\$88,014

(A) Alloc basis: Direct Allocation to Fire - Dept 2505

Source: Salary & Wage Analysis

Information Technology
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>PC/Telephone Support</u>	<u>Citywide Support</u>	<u>Contract Services</u>	<u>PC/Software</u>	<u>Sheriff</u>	<u>Fire</u>
Board of Supervisors	\$3,857	\$1,454	\$2,403				
Clerk	\$12,925	\$727	\$3,643	\$4,900	\$3,655		
Records Management	\$1,418	\$242	\$1,176				
Treasurer	\$17,275	\$1,454	\$4,900	\$7,577	\$3,344		
District Attorney	\$54,587	\$5,090	\$24,355	\$5,980	\$19,162		
City Manager	\$11,277	\$727	\$4,905	\$2,554	\$3,091		
Finance	\$39,168	\$1,697	\$5,764	\$29,800	\$1,907		
Human Resources	\$4,793	\$969	\$2,522	\$464	\$838		
Information Technology	\$13,864	\$2,181	\$11,683				
Purchasing	\$1,714	\$250	\$1,464				
Dispatch	\$23,176	\$5,507	\$17,669				
Public Works	\$26,468	\$6,258	\$20,210				
Facilities Maintenance	\$16,953	\$3,004	\$11,071	\$2,878			
Recorder	\$14,054	\$1,001	\$4,202	\$5,057	\$3,794		
Elections	\$2,522	\$501	\$2,021				
Pulbic Guardian	\$11		\$11				
Assessor	\$42,794	\$1,502	\$7,640	\$33,652			
Economic Development	\$3,185				\$3,185		
Welfare	\$3,763	\$2,003	\$1,760				
Planning	\$20,251	\$2,253	\$5,666	\$12,332			
Business License	\$1,517		\$1,517				
Chartered Admin	\$13		\$13				
Sheriff Administration	\$426,955	\$2,003	\$9,819	\$263,099	\$45,208	\$106,826	
Investigations	\$24,312	\$3,255	\$21,057				
Sheriff Operations	\$77,907	\$12,267	\$65,640				
Sheriff General Services	\$8,785	\$1,502	\$7,283				
Detention Facility	\$49,313	\$8,011	\$41,302				
Trinet Grant	\$1,688	\$501	\$1,187				
Fire Administration	\$120,788	\$751	\$2,423	\$18,310	\$11,290		\$88,014
Fire Operations	\$89,299	\$9,263	\$80,036				
Fire Prevention	\$4,893	\$1,001	\$3,892				
Fire Training	\$5,075	\$751	\$4,324				
Emergency Management	\$1,627		\$1,627				
Wildland Fire Management	\$1,827		\$1,827				
Juvenile Court	\$4,593	\$751	\$3,842				
Juvenile Probation	\$18,470	\$3,004	\$14,169	\$1,297			
Juvenile Detention	\$18,291	\$3,505	\$14,786				
Justice Court	\$90,852	\$7,260	\$32,699	\$49,735	\$1,158		
Alternative Sentencing	\$22,446	\$2,003	\$12,628		\$7,815		
Parks Administration	\$24,906	\$2,003	\$6,707	\$2,879	\$13,317		
Park Maintenance	\$11,876	\$3,255	\$8,621				

Information Technology
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>PC/Telephone Support</u>	<u>Citywide Support</u>	<u>Contract Services</u>	<u>PC/Software</u>	<u>Sheriff</u>	<u>Fire</u>
Swimming Pool	\$5,811	\$751	\$5,060				
Community Center	\$2,982	\$501	\$2,481				
Recreation	\$3,656	\$250	\$3,406				
Pony Express Pavilion	\$97		\$97				
Ice Rink	\$356		\$356				
Sports	\$2,339	\$250	\$2,089				
Library	\$16,968	\$4,256	\$12,712				
Health	\$23,661	\$6,509	\$3,698	\$8,049	\$5,405		
Landfill Administration	\$11,366	\$2,003	\$8,066	\$1,297			
Medical	\$1,108		\$1,108				
Environmental Health	\$3,248		\$3,248				
Animal Services	\$8,277	\$1,753	\$6,524				
Cooperative Extension	\$48		\$48				
Senior Citizens	\$4,330	\$751	\$3,579				
Carson City Transit	\$334		\$334				
Traffic/Transportation	\$815		\$815				
Regional Transportation	\$331		\$331				
Quality of Life	\$5,752	\$501	\$5,251				
Street Maintenance	\$25,823	\$5,258	\$20,565				
Grant Fund	\$31,143		\$31,143				
Commissary Fund	\$1,088	\$250	\$838				
911 Surcharge	\$197		\$197				
Ambulance	\$36,459	\$5,757	\$30,702				
Stormwater Drainage	\$4,549	\$1,502	\$3,047				
Sewer Operation	\$32,351	\$5,258	\$25,479	\$1,614			
Water	\$34,308	\$5,258	\$27,436	\$1,614			
Building Permits	\$4,665	\$1,252	\$3,413				
Cemetery	\$2,594	\$501	\$2,093				
Fleet Management	\$10,478	\$1,753	\$8,725				
Group Medical Insurance	\$4,072	\$250	\$3,822				
Workers Compensation Ins	\$5,463	\$751	\$4,712				
Insurance Fund	\$1,835		\$1,835				
Redevelopment	\$3,844		\$3,844				
Tourism Authority	\$4,688	\$999	\$3,689				
Sub-Conservancy District	\$5,678	\$501	\$5,177				
All Other	\$219,975			\$194,485	\$25,490		
Total	\$1,840,177	\$144,721	\$704,384	\$647,573	\$148,659	\$106,826	\$88,014

SCHEDULE 13.01

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.

Prepared by:

Purchasing
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$128,828			\$128,828
Allocated additions:				
2 - Equipment Use Charge	\$1,305		\$1,305	
1010100 - Board of Supervisors	\$326	\$473	\$799	
1010500 - District Attorney	\$17,892	\$1,295	\$19,187	
1010600 - City Manager	\$1,102	(\$39)	\$1,063	
1010701 - Finance	\$37,712	\$3,398	\$41,110	
1010705 - Human Resources	\$63	\$6	\$69	
1010710 - Information Technology	\$1,660	\$54	\$1,714	
1010720 - Purchasing		\$40	\$40	
1010800 - Internal Auditor		\$175	\$175	
Total allocated additions:	<u>\$60,060</u>	<u>\$5,402</u>	<u>\$65,462</u>	<u>\$65,462</u>
Total to be allocated	<u><u>\$188,888</u></u>	<u><u>\$5,402</u></u>		<u><u>\$194,290</u></u>

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

	<u>Total</u>	<u>General & Admin</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>	<u>Mail</u>
<u>Wages & Benefits</u>					
SALARIES & WAGES	\$86,847		\$15,250	\$60,993	\$10,604
FRINGE BENEFITS	\$38,229		\$6,713	\$26,848	\$4,668
<u>Other Expense and Cost</u>					
SERVICES & SUPPLIES	\$3,752		\$659	\$2,635	\$458
Departmental Expenditures	\$128,828		\$22,622	\$90,476	\$15,730
Additions: 1st					
Other	\$60,060	\$60,060			
Functional Cost	\$188,888	\$60,060	\$22,622	\$90,476	\$15,730
Reallocate Admin		(\$60,060)	\$10,546	\$42,180	\$7,334
Allocable Costs	\$188,888		\$33,168	\$132,656	\$23,064
1st Allocation	\$188,888		\$33,168	\$132,656	\$23,064
Additions: 2nd					
Other	\$5,402	\$5,402			
Functional Cost	\$5,402	\$5,402			
Reallocate Admin		(\$5,402)	\$949	\$3,794	\$659
Allocable Costs	\$5,402		\$949	\$3,794	\$659
2nd Allocation	\$5,402		\$949	\$3,794	\$659
Total allocated	\$194,290		\$34,117	\$136,450	\$23,723

Purchasing
Detail allocation of
General Purchasing

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	6,457	0.024 %	\$8		\$8		\$8
Clerk	25,255	0.093 %	\$31		\$31		\$31
Recorder	41,210	0.152 %	\$50		\$50	\$2	\$52
Records Management	14,414	0.053 %	\$18		\$18		\$18
Public Safety Complex	295,594	1.087 %	\$361		\$361		\$361
Elections	71,126	0.262 %	\$87		\$87	\$3	\$90
Assessor	41,974	0.154 %	\$51		\$51	\$2	\$53
District Attorney	90,939	0.334 %	\$111		\$111		\$111
City Manager	203,486	0.748 %	\$248		\$248		\$248
Economic Development	682,828	2.511 %	\$833		\$833	\$25	\$858
Finance	85,631	0.315 %	\$104		\$104		\$104
Human Resources	99,480	0.366 %	\$121		\$121		\$121
Information Technology	610,744	2.246 %	\$745		\$745		\$745
Geographic Information Systems	268,009	0.986 %	\$327		\$327	\$10	\$337
City Hall	101,634	0.374 %	\$124		\$124	\$4	\$128
Welfare	187,443	0.689 %	\$229		\$229	\$7	\$236
Internal Auditor	101,178	0.372 %	\$123		\$123	\$4	\$127
Planning	27,560	0.101 %	\$34		\$34	\$1	\$35
Sheriff Administration	409,323	1.505 %	\$499		\$499	\$15	\$514
Sheriff Operations	369,960	1.361 %	\$451		\$451	\$14	\$465
Sheriff General Services	49,201	0.181 %	\$60		\$60	\$2	\$62
Detention Facility	309,102	1.137 %	\$377		\$377	\$11	\$388
Dispatch	132,108	0.486 %	\$161		\$161	\$5	\$166
Trinet Grant	12,759	0.047 %	\$16		\$16		\$16
Fire Administration	52,408	0.193 %	\$64		\$64	\$2	\$66
Warren Engine Co. No. 1	3,768	0.014 %	\$5		\$5		\$5
Fire Operations	414,375	1.524 %	\$505		\$505	\$15	\$520
Fire Prevention	17,243	0.063 %	\$21		\$21	\$1	\$22
Fire Training	76,672	0.282 %	\$94		\$94	\$3	\$97
Juvenile Court	89,361	0.329 %	\$109		\$109	\$3	\$112
Juvenile Probation	136,504	0.502 %	\$167		\$167	\$5	\$172
Juvenile Detention	80,022	0.294 %	\$98		\$98	\$3	\$101
Justice Court	380,051	1.398 %	\$464		\$464	\$14	\$478
Alternative Sentencing	103,407	0.380 %	\$126		\$126	\$4	\$130
Parks Administration	25,528	0.094 %	\$31		\$31	\$1	\$32
Park Maintenance	312,641	1.150 %	\$381		\$381	\$12	\$393
Grants, Gifts, Donations	121,821	0.448 %	\$149		\$149	\$4	\$153
Swimming Pool	202,342	0.744 %	\$247		\$247	\$7	\$254
Community Center	137,266	0.505 %	\$167		\$167	\$5	\$172
Recreation	32,359	0.119 %	\$39		\$39	\$1	\$40
Pony Express Pavilion	15,920	0.059 %	\$19		\$19	\$1	\$20

**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>
Sports	167,652	0.617 %	\$205		\$205	\$6	\$211
Library	410,426	1.509 %	\$501		\$501	\$15	\$516
Health	160,480	0.590 %	\$196		\$196	\$6	\$202
Animal Services	221,842	0.816 %	\$271		\$271	\$8	\$279
Cooperative Extension	203,395	0.748 %	\$248		\$248	\$8	\$256
Supplemental Indigent	1,072,693	3.945 %	\$1,309		\$1,309	\$40	\$1,349
Senior Citizens	108,128	0.398 %	\$132		\$132	\$4	\$136
Carson City Transit	909,741	3.346 %	\$1,110		\$1,110	\$34	\$1,144
Library Gift	125,787	0.463 %	\$153		\$153	\$5	\$158
Administrative Assessment	41,162	0.151 %	\$50		\$50	\$2	\$52
Traffic/Transportation	1,149	0.004 %	\$1		\$1		\$1
Regional Transportation	20,408	0.075 %	\$25		\$25	\$1	\$26
Street Maintenance	2,251,547	8.281 %	\$2,747		\$2,747	\$83	\$2,830
Commissary Fund	193,333	0.711 %	\$236		\$236	\$7	\$243
Capital Facilities	720	0.003 %	\$1		\$1		\$1
Residential Construction	4,000	0.015 %	\$5		\$5		\$5
Ambulance	411,056	1.512 %	\$501		\$501	\$15	\$516
Stormwater Drainage	136,637	0.503 %	\$167		\$167	\$5	\$172
Sewer Operation	1,862,291	6.849 %	\$2,272		\$2,272	\$69	\$2,341
Water	3,831,714	14.092 %	\$4,674		\$4,674	\$141	\$4,815
Building Permits	63,107	0.232 %	\$77		\$77	\$2	\$79
Cemetery	18,097	0.067 %	\$22		\$22	\$1	\$23
Fleet Management	292,564	1.076 %	\$357		\$357	\$11	\$368
Group Medical Insurance	516,810	1.901 %	\$630		\$630	\$19	\$649
Workers Compensation Ins	498,995	1.835 %	\$609		\$609	\$18	\$627
Insurance Fund	1,165,750	4.287 %	\$1,422		\$1,422	\$43	\$1,465
Redevelopment	127,638	0.469 %	\$156		\$156	\$5	\$161
Redevelopment Revolving	119,480	0.439 %	\$146		\$146	\$4	\$150
Tricounty Railway	415,406	1.528 %	\$507		\$507	\$15	\$522
Sierra Forest Fire Protect	48,140	0.177 %	\$59		\$59	\$2	\$61
Grant Fund	777,094	2.858 %	\$948		\$948	\$29	\$977
Emergency Management	22,428	0.082 %	\$27		\$27	\$1	\$28
Public Works	65,148	0.240 %	\$79		\$79	\$2	\$81
Quality of Life	269,844	0.992 %	\$329		\$329	\$10	\$339
Business License	7,447	0.027 %	\$9		\$9		\$9
Landfill Administration	730,532	2.687 %	\$891		\$891	\$27	\$918
Medical	329,583	1.212 %	\$402		\$402	\$12	\$414
Environmental Health	5,698	0.021 %	\$7		\$7		\$7
Investigations	321,319	1.182 %	\$392		\$392	\$12	\$404
Justice Court	361,391	1.329 %	\$441		\$441	\$13	\$454
Ice Rink	50,913	0.187 %	\$62		\$62	\$2	\$64

**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>
Northgate	32,845	0.121 %	\$40		\$40	\$1	\$41
Capital Projects	44,709	0.164 %	\$55		\$55	\$2	\$57
911 Surcharge	119,054	0.438 %	\$145		\$145	\$4	\$149
Public Defender	1,517,055	5.580 %	\$1,851		\$1,851	\$56	\$1,907
Wildland Fire Management	180,319	0.663 %	\$220		\$220	\$7	\$227
Tourism Authority	20,961	0.077 %	\$26		\$26	\$1	\$27
Facilities Maintenance	443,002	1.629 %	\$540		\$540	\$15	\$555
Controller Trust Fund	4,542	0.017 %	\$6		\$6		\$6
Treasurer	46,411	0.172 %	\$54		\$54		\$54
V&T Spec. Infrastructure	250	0.001 %					
Total	<u>27,189,796</u>	<u>100.000 %</u>	<u>\$33,168</u>		<u>\$33,168</u>	<u>\$949</u>	<u>\$34,117</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>
Park Maintenance	249,990	2.181 %	\$2,893		\$2,893	\$83	\$2,976
Grants, Gifts, Donations	103,814	0.906 %	\$1,202		\$1,202	\$34	\$1,236
Landfill Administration	220,155	1.921 %	\$2,548		\$2,548	\$73	\$2,621
Supplemental Indigent	255,000	2.225 %	\$2,951		\$2,951	\$85	\$3,036
Capital Projects	1,610,658	14.052 %	\$18,641		\$18,641	\$535	\$19,176
Regional Transportation	190,346	1.661 %	\$2,203		\$2,203	\$63	\$2,266
Quality of Life	345,604	3.015 %	\$4,000		\$4,000	\$115	\$4,115
Street Maintenance	265,247	2.314 %	\$3,070		\$3,070	\$88	\$3,158
Grant Fund	253,970	2.216 %	\$2,939		\$2,939	\$84	\$3,023
Sewer Operation	408,073	3.560 %	\$4,723		\$4,723	\$135	\$4,858
Sewer Capitalization	3,360,659	29.320 %	\$38,895		\$38,895	\$1,116	\$40,011
Water	833,936	7.276 %	\$9,652		\$9,652	\$277	\$9,929
Redevelopment	10,000	0.087 %	\$116		\$116	\$3	\$119
Facilities Maintenance	774,977	6.761 %	\$8,969		\$8,969	\$257	\$9,226
Public Defender	1,067,543	9.314 %	\$12,355		\$12,355	\$354	\$12,709
Human Resources	35,000	0.305 %	\$405		\$405		\$405
Swimming Pool	24,999	0.218 %	\$289		\$289	\$8	\$297
Senior Citizens	831	0.007 %	\$10		\$10		\$10
Carson City Transit	125,000	1.091 %	\$1,447		\$1,447	\$42	\$1,489
Stormwater Drainage	642,329	5.604 %	\$7,434		\$7,434	\$213	\$7,647
Fleet Management	8,200	0.072 %	\$95		\$95	\$3	\$98
Workers Compensation Ins	67,101	0.585 %	\$777		\$777	\$22	\$799
Insurance Fund	33,115	0.289 %	\$383		\$383	\$11	\$394
Redevelopment Revolving	235,899	2.058 %	\$2,730		\$2,730	\$78	\$2,808
Residential Construction	77,447	0.676 %	\$896		\$896	\$26	\$922
All Other	261,999	2.286 %	\$3,033		\$3,033	\$89	\$3,122
Total	11,461,892	100.000 %	\$132,656		\$132,656	\$3,794	\$136,450

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

Source: Purchasing

Purchasing
Detail allocation of
Mail

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	6	1.034 %	\$239		\$239		\$239
Clerk	3	0.517 %	\$119		\$119		\$119
Treasurer	6	1.034 %	\$239		\$239		\$239
Elections	2	0.345 %	\$80		\$80	\$3	\$83
Records Management	1	0.172 %	\$40		\$40		\$40
Recorder	4	0.690 %	\$159		\$159	\$5	\$164
Assessor	6	1.034 %	\$239		\$239	\$8	\$247
District Attorney	21	3.621 %	\$835		\$835		\$835
City Manager	3	0.517 %	\$119		\$119		\$119
Finance	7	1.207 %	\$278		\$278		\$278
Human Resources	4	0.690 %	\$159		\$159		\$159
Information Technology	9	1.552 %	\$358		\$358		\$358
Purchasing	1	0.172 %	\$40		\$40		\$40
Planning	9	1.552 %	\$358		\$358	\$11	\$369
Sheriff Administration	8	1.379 %	\$318		\$318	\$10	\$328
Sheriff Operations	49	8.448 %	\$1,949		\$1,949	\$62	\$2,011
Sheriff General Services	6	1.034 %	\$239		\$239	\$8	\$247
Detention Facility	32	5.517 %	\$1,272		\$1,272	\$41	\$1,313
Dispatch	22	3.793 %	\$875		\$875	\$28	\$903
Trinet Grant	2	0.345 %	\$80		\$80	\$3	\$83
Fire Administration	3	0.517 %	\$119		\$119	\$4	\$123
Fire Operations	37	6.379 %	\$1,471		\$1,471	\$47	\$1,518
Fire Prevention	4	0.690 %	\$159		\$159	\$5	\$164
Juvenile Court	3	0.517 %	\$119		\$119	\$4	\$123
Juvenile Probation	12	2.069 %	\$477		\$477	\$15	\$492
Juvenile Detention	14	2.414 %	\$557		\$557	\$18	\$575
Justice Court	29	5.000 %	\$1,153		\$1,153	\$37	\$1,190
Alternative Sentencing	8	1.379 %	\$318		\$318	\$10	\$328
Parks Administration	8	1.379 %	\$318		\$318	\$10	\$328
Park Maintenance	13	2.241 %	\$517		\$517	\$17	\$534
Swimming Pool	3	0.517 %	\$119		\$119	\$4	\$123
Community Center	2	0.345 %	\$80		\$80	\$3	\$83
Recreation	1	0.172 %	\$40		\$40	\$1	\$41
Sports	1	0.172 %	\$40		\$40	\$1	\$41
Library	17	2.931 %	\$676		\$676	\$22	\$698
Health	26	4.483 %	\$1,034		\$1,034	\$33	\$1,067
Animal Services	7	1.207 %	\$278		\$278	\$9	\$287
Senior Citizens	3	0.517 %	\$119		\$119	\$4	\$123
Street Maintenance	21	3.621 %	\$835		\$835	\$27	\$862
Commissary Fund	1	0.172 %	\$40		\$40	\$1	\$41
Ambulance	23	3.966 %	\$915		\$915	\$29	\$944

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>
Stormwater Drainage	6	1.034 %	\$239		\$239	\$8	\$247
Sewer Operation	21	3.621 %	\$835		\$835	\$27	\$862
Building Permits	5	0.862 %	\$199		\$199	\$6	\$205
Cemetery	2	0.345 %	\$80		\$80	\$3	\$83
Fleet Management	7	1.207 %	\$278		\$278	\$9	\$287
Workers Compensation Ins	3	0.517 %	\$119		\$119	\$4	\$123
Fire Training	3	0.517 %	\$119		\$119	\$4	\$123
Public Works	25	4.310 %	\$994		\$994	\$32	\$1,026
Landfill Administration	8	1.379 %	\$318		\$318	\$10	\$328
Investigations	13	2.241 %	\$517		\$517	\$17	\$534
Facilities Maintenance	12	2.069 %	\$477		\$477	\$15	\$492
Group Medical Insurance	1	0.172 %	\$40		\$40	\$1	\$41
Water	21	3.621 %	\$835		\$835	\$27	\$862
Quality of Life	2	0.345 %	\$80		\$80	\$3	\$83
Welfare	8	1.379 %	\$318		\$318	\$10	\$328
Sub-Conservancy District	2	0.345 %	\$80		\$80	\$3	\$83
Tourism Authority	4	0.695 %	\$157		\$157		\$157
Total	<u>580</u>	<u>100.000 %</u>	<u>\$23,064</u>		<u>\$23,064</u>	<u>\$659</u>	<u>\$23,723</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	\$247	\$8		\$239
Clerk	\$150	\$31		\$119
Records Management	\$58	\$18		\$40
Public Safety Complex	\$361	\$361		
Treasurer	\$293	\$54		\$239
District Attorney	\$946	\$111		\$835
City Manager	\$367	\$248		\$119
Finance	\$382	\$104		\$278
Human Resources	\$685	\$121	\$405	\$159
Information Technology	\$1,103	\$745		\$358
Purchasing	\$40			\$40
City Hall	\$128	\$128		
Internal Auditor	\$127	\$127		
Dispatch	\$1,069	\$166		\$903
Public Works	\$1,107	\$81		\$1,026
Facilities Maintenance	\$10,273	\$555	\$9,226	\$492
Recorder	\$216	\$52		\$164
Elections	\$173	\$90		\$83
Assessor	\$300	\$53		\$247
Public Defender	\$14,616	\$1,907	\$12,709	
Economic Development	\$858	\$858		
Geographic Information Systems	\$337	\$337		
Northgate	\$41	\$41		
Welfare	\$564	\$236		\$328
Planning	\$404	\$35		\$369
Business License	\$9	\$9		
Sheriff Administration	\$842	\$514		\$328
Investigations	\$938	\$404		\$534
Sheriff Operations	\$2,476	\$465		\$2,011
Sheriff General Services	\$309	\$62		\$247
Detention Facility	\$1,701	\$388		\$1,313
Trinet Grant	\$99	\$16		\$83
Fire Administration	\$189	\$66		\$123
Warren Engine Co. No. 1	\$5	\$5		
Fire Operations	\$2,038	\$520		\$1,518
Fire Prevention	\$186	\$22		\$164
Fire Training	\$220	\$97		\$123
Emergency Management	\$28	\$28		
Wildland Fire Management	\$227	\$227		
Juvenile Court	\$235	\$112		\$123
Juvenile Probation	\$664	\$172		\$492

Purchasing
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>	<u>Mail</u>
Juvenile Detention	\$676	\$101		\$575
Justice Court	\$1,668	\$478		\$1,190
Alternative Sentencing	\$458	\$130		\$328
Justice Court	\$454	\$454		
Parks Administration	\$360	\$32		\$328
Park Maintenance	\$3,903	\$393	\$2,976	\$534
Grants, Gifts, Donations	\$1,389	\$153	\$1,236	
Swimming Pool	\$674	\$254	\$297	\$123
Community Center	\$255	\$172		\$83
Recreation	\$81	\$40		\$41
Pony Express Pavilion	\$20	\$20		
Ice Rink	\$64	\$64		
Sports	\$252	\$211		\$41
Library	\$1,214	\$516		\$698
Health	\$1,269	\$202		\$1,067
Landfill Administration	\$3,867	\$918	\$2,621	\$328
Medical	\$414	\$414		
Environmental Health	\$7	\$7		
Animal Services	\$566	\$279		\$287
Cooperative Extension	\$256	\$256		
Supplemental Indigent	\$4,385	\$1,349	\$3,036	
Capital Projects	\$19,233	\$57	\$19,176	
Senior Citizens	\$269	\$136	\$10	\$123
Carson City Transit	\$2,633	\$1,144	\$1,489	
Library Gift	\$158	\$158		
Administrative Assessment	\$52	\$52		
Traffic/Transportation	\$1	\$1		
Regional Transportation	\$2,292	\$26	\$2,266	
V&T Spec. Infrastructure				
Quality of Life	\$4,537	\$339	\$4,115	\$83
Street Maintenance	\$6,850	\$2,830	\$3,158	\$862
Grant Fund	\$4,000	\$977	\$3,023	
Commissary Fund	\$284	\$243		\$41
911 Surcharge	\$149	\$149		
Capital Facilities	\$1	\$1		
Residential Construction	\$927	\$5	\$922	
Ambulance	\$1,460	\$516		\$944
Stormwater Drainage	\$8,066	\$172	\$7,647	\$247
Sewer Operation	\$8,061	\$2,341	\$4,858	\$862
Sewer Capitalization	\$40,011		\$40,011	
Water	\$15,606	\$4,815	\$9,929	\$862

**Purchasing
Departmental Cost
Allocation Summary**

	<u>Total</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>	<u>Mail</u>
Building Permits	\$284	\$79		\$205
Cemetery	\$106	\$23		\$83
Fleet Management	\$753	\$368	\$98	\$287
Group Medical Insurance	\$690	\$649		\$41
Workers Compensation Ins	\$1,549	\$627	\$799	\$123
Insurance Fund	\$1,859	\$1,465	\$394	
Redevelopment	\$280	\$161	\$119	
Redevelopment Revolving	\$2,958	\$150	\$2,808	
Tourism Authority	\$184	\$27		\$157
Tricounty Railway	\$522	\$522		
Sierra Forest Fire Protect	\$61	\$61		
Sub-Conservancy District	\$83			\$83
Controller Trust Fund	\$6	\$6		
All Other	\$3,122		\$3,122	
Total	<u>\$194,290</u>	<u>\$34,117</u>	<u>\$136,450</u>	<u>\$23,723</u>

SCHEDULE 14.01

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.

City Hall
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$101,634			\$101,634
Allocated additions:				
1010100 - Board of Supervisors	\$257	\$373	\$630	
1010600 - City Manager	\$869	(\$30)	\$839	
1010701 - Finance	\$1,022	\$96	\$1,118	
1010720 - Purchasing	\$124	\$4	\$128	
1010800 - Internal Auditor		\$138	\$138	
Total allocated additions:	<u>\$2,272</u>	<u>\$581</u>	<u>\$2,853</u>	<u>\$2,853</u>
Total to be allocated	<u>\$103,906</u>	<u>\$581</u>		<u>\$104,487</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	\$2,579			\$2,579
POWER	\$40,802		\$40,802	
HEATING	\$14,244		\$14,244	
R&M SERVICES	\$44,009			\$44,009
Departmental Expenditures	\$101,634		\$55,046	\$46,588
Additions: 1st				
Other	\$2,272	\$2,272		
Functional Cost	\$103,906	\$2,272	\$55,046	\$46,588
Reallocate Admin		(\$2,272)	\$1,231	\$1,041
Allocable Costs	\$103,906		\$56,277	\$47,629
1st Allocation	\$103,906		\$56,277	\$47,629
Additions: 2nd				
Other	\$581	\$581		
Functional Cost	\$581	\$581		
Reallocate Admin		(\$581)	\$315	\$266
Allocable Costs	\$581		\$315	\$266
2nd Allocation	\$581		\$315	\$266
Total allocated	\$104,487		\$56,592	\$47,895

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 %	\$2,690		\$2,690		\$2,690
Treasurer	1,882	12.831 %	\$7,221		\$7,221		\$7,221
Assessor	1,412	9.626 %	\$5,417		\$5,417	\$204	\$5,621
City Manager	3,279	22.355 %	\$12,581		\$12,581		\$12,581
Finance	1,548	10.554 %	\$5,939		\$5,939		\$5,939
Human Resources	3,052	20.807 %	\$11,710		\$11,710		\$11,710
Information Technology	2,027	13.819 %	\$7,777		\$7,777		\$7,777
Internal Auditor	142	0.968 %	\$545		\$545	\$21	\$566
Group Medical Insurance	164	1.118 %	\$629		\$629	\$24	\$653
Workers Compensation Ins	461	3.143 %	\$1,768		\$1,768	\$66	\$1,834
Total	<u>14,668</u>	<u>100.000 %</u>	<u>\$56,277</u>		<u>\$56,277</u>	<u>\$315</u>	<u>\$56,592</u>

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

Source: Facilities Maintenance

City Hall
Detail allocation of
Common Costs

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	6	11.538 %	\$5,496		\$5,496		\$5,496
Treasurer	6	11.538 %	\$5,496		\$5,496		\$5,496
Assessor	6	11.538 %	\$5,496		\$5,496	\$94	\$5,590
City Manager	3	5.769 %	\$2,748		\$2,748		\$2,748
Finance	7	13.462 %	\$6,412		\$6,412		\$6,412
Human Resources	4	7.692 %	\$3,664		\$3,664		\$3,664
Information Technology	9	17.308 %	\$8,243		\$8,243		\$8,243
Workers Compensation Ins	3	5.769 %	\$2,748		\$2,748	\$47	\$2,795
Welfare	8	15.386 %	\$7,326		\$7,326	\$125	\$7,451
Total	<u>52</u>	<u>100.000 %</u>	<u>\$47,629</u>		<u>\$47,629</u>	<u>\$266</u>	<u>\$47,895</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	\$8,186	\$2,690	\$5,496
Treasurer	\$12,717	\$7,221	\$5,496
City Manager	\$15,329	\$12,581	\$2,748
Finance	\$12,351	\$5,939	\$6,412
Human Resources	\$15,374	\$11,710	\$3,664
Information Technology	\$16,020	\$7,777	\$8,243
Internal Auditor	\$566	\$566	
Assessor	\$11,211	\$5,621	\$5,590
Welfare	\$7,451		\$7,451
Group Medical Insurance	\$653	\$653	
Workers Compensation Ins	\$4,629	\$1,834	\$2,795
Total	<u>\$104,487</u>	<u>\$56,592</u>	<u>\$47,895</u>

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.

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>
	\$101,178			\$101,178
Allocated additions:				
1 - Building Use Charge	\$499		\$499	
1010100 - Board of Supervisors	\$256	\$371	\$627	
1010212 - Clerk	\$14,578	\$4,377	\$18,955	
1010600 - City Manager	\$865	(\$30)	\$835	
1010701 - Finance	\$1,017	\$96	\$1,113	
1010720 - Purchasing	\$123	\$4	\$127	
1010730 - City Hall	\$545	\$21	\$566	
1015034 - Facilities Maintenance		\$881	\$881	
Total allocated additions:	<u>\$17,883</u>	<u>\$5,720</u>	<u>\$23,603</u>	<u>\$23,603</u>
Total to be allocated	<u><u>\$119,061</u></u>	<u><u>\$5,720</u></u>		<u><u>\$124,781</u></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	\$101,178		\$101,178
Departmental Expenditures	\$101,178		\$101,178
 Additions: 1st			
Other	\$17,883	\$17,883	
Functional Cost	\$119,061	\$17,883	\$101,178
Reallocate Admin		(\$17,883)	\$17,883
Allocable Costs	\$119,061		\$119,061
1st Allocation	\$119,061		\$119,061
 Additions: 2nd			
Other	\$5,720	\$5,720	
Functional Cost	\$5,720	\$5,720	
Reallocate Admin		(\$5,720)	\$5,720
Allocable Costs	\$5,720		\$5,720
2nd Allocation	\$5,720		\$5,720
 Total allocated	\$124,781		\$124,781

**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>
Board of Supervisors	218,359	0.250 %	\$297		\$297		\$297
Clerk	346,555	0.396 %	\$472		\$472		\$472
Recorder	400,141	0.458 %	\$545		\$545	\$28	\$573
Records Management	118,127	0.135 %	\$161		\$161		\$161
Public Safety Complex	295,594	0.338 %	\$403		\$403		\$403
Elections	243,774	0.279 %	\$332		\$332	\$17	\$349
Treasurer	478,496	0.547 %	\$652		\$652		\$652
Assessor	694,568	0.794 %	\$946		\$946	\$49	\$995
District Attorney	2,238,756	2.561 %	\$3,049		\$3,049		\$3,049
City Manager	636,043	0.727 %	\$866		\$866		\$866
Public Defender	1,517,055	1.735 %	\$2,066		\$2,066	\$108	\$2,174
Economic Development	682,828	0.781 %	\$930		\$930	\$49	\$979
Finance	593,953	0.679 %	\$809		\$809		\$809
Human Resources	321,912	0.368 %	\$438		\$438		\$438
Information Technology	1,641,051	1.877 %	\$2,235		\$2,235		\$2,235
Geographic Information Systems	268,009	0.307 %	\$365		\$365	\$19	\$384
Purchasing	128,828	0.147 %	\$175		\$175		\$175
City Hall	101,634	0.116 %	\$138		\$138		\$138
Welfare	337,846	0.386 %	\$460		\$460	\$24	\$484
Planning	511,534	0.585 %	\$697		\$697	\$36	\$733
Business License	136,985	0.157 %	\$187		\$187	\$10	\$197
Sheriff Administration	1,248,040	1.427 %	\$1,700		\$1,700	\$89	\$1,789
Sheriff Operations	5,976,800	6.836 %	\$8,139		\$8,139	\$426	\$8,565
Sheriff General Services	671,288	0.768 %	\$914		\$914	\$48	\$962
Detention Facility	3,837,054	4.389 %	\$5,225		\$5,225	\$273	\$5,498
Dispatch	1,641,354	1.877 %	\$2,235		\$2,235	\$117	\$2,352
Trinet Grant	114,213	0.131 %	\$156		\$156	\$8	\$164
Fire Administration	259,404	0.297 %	\$353		\$353	\$18	\$371
Warren Engine Co. No. 1	3,768	0.004 %	\$5		\$5		\$5
Fire Operations	7,250,914	8.293 %	\$9,874		\$9,874	\$516	\$10,390
Fire Prevention	349,674	0.400 %	\$476		\$476	\$25	\$501
Fire Training	445,970	0.510 %	\$607		\$607	\$32	\$639
Emergency Management	161,379	0.185 %	\$220		\$220	\$11	\$231
Public Works	1,791,450	2.049 %	\$2,440		\$2,440	\$128	\$2,568
Juvenile Court	417,550	0.478 %	\$569		\$569	\$30	\$599
Juvenile Probation	1,346,754	1.540 %	\$1,834		\$1,834	\$96	\$1,930
Juvenile Detention	1,343,022	1.536 %	\$1,829		\$1,829	\$96	\$1,925
Justice Court	3,173,131	3.629 %	\$4,321		\$4,321	\$226	\$4,547
Alternative Sentencing	1,182,062	1.352 %	\$1,610		\$1,610	\$84	\$1,694
Parks Administration	598,374	0.684 %	\$815		\$815	\$43	\$858
Park Maintenance	1,048,965	1.200 %	\$1,428		\$1,428	\$75	\$1,503

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>
Grants, Gifts, Donations	121,821	0.139 %	\$166		\$166	\$9	\$175
Swimming Pool	634,509	0.726 %	\$864		\$864	\$45	\$909
Community Center	349,199	0.399 %	\$476		\$476	\$25	\$501
Recreation	323,269	0.370 %	\$440		\$440	\$23	\$463
Pony Express Pavilion	24,166	0.028 %	\$33		\$33	\$2	\$35
Sports	346,047	0.396 %	\$471		\$471	\$25	\$496
Library	1,496,251	1.711 %	\$2,038		\$2,038	\$107	\$2,145
Health	476,344	0.545 %	\$649		\$649	\$34	\$683
Landfill Administration	1,419,578	1.624 %	\$1,933		\$1,933	\$101	\$2,034
Animal Services	779,082	0.891 %	\$1,061		\$1,061	\$55	\$1,116
Cooperative Extension	207,481	0.237 %	\$283		\$283	\$15	\$298
Supplemental Indigent	1,072,693	1.227 %	\$1,461		\$1,461	\$76	\$1,537
Senior Citizens	413,852	0.473 %	\$564		\$564	\$29	\$593
Carson City Transit	938,287	1.073 %	\$1,278		\$1,278	\$67	\$1,345
Library Gift	125,787	0.144 %	\$171		\$171	\$9	\$180
Administrative Assessment	41,162	0.047 %	\$56		\$56	\$3	\$59
Traffic/Transportation	70,717	0.081 %	\$96		\$96	\$5	\$101
Regional Transportation	48,688	0.056 %	\$66		\$66	\$3	\$69
Quality of Life	718,405	0.822 %	\$978		\$978	\$51	\$1,029
Street Maintenance	4,008,183	4.584 %	\$5,458		\$5,458	\$285	\$5,743
Grant Fund	3,437,251	3.931 %	\$4,681		\$4,681	\$245	\$4,926
Commissary Fund	264,908	0.303 %	\$361		\$361	\$19	\$380
Capital Facilities	720	0.001 %	\$1		\$1		\$1
Residential Construction	4,000	0.005 %	\$5		\$5		\$5
Ambulance	3,033,606	3.470 %	\$4,131		\$4,131	\$216	\$4,347
Stormwater Drainage	396,851	0.454 %	\$540		\$540	\$28	\$568
Sewer Operation	4,038,652	4.619 %	\$5,500		\$5,500	\$288	\$5,788
Water	6,175,269	7.063 %	\$8,409		\$8,409	\$440	\$8,849
Building Permits	354,692	0.406 %	\$483		\$483	\$25	\$508
Cemetery	196,824	0.225 %	\$268		\$268	\$14	\$282
Fleet Management	1,037,874	1.187 %	\$1,413		\$1,413	\$74	\$1,487
Group Medical Insurance	843,250	0.964 %	\$1,148		\$1,148	\$60	\$1,208
Workers Compensation Ins	901,485	1.031 %	\$1,228		\$1,228	\$64	\$1,292
Insurance Fund	1,322,466	1.513 %	\$1,801		\$1,801	\$94	\$1,895
Redevelopment	455,916	0.521 %	\$621		\$621	\$32	\$653
Redevelopment Revolving	119,480	0.137 %	\$163		\$163	\$9	\$172
Tourism Authority	336,044	0.384 %	\$458		\$458	\$24	\$482
Tricounty Railway	415,406	0.475 %	\$566		\$566	\$30	\$596
Sierra Forest Fire Protect	48,140	0.055 %	\$66		\$66	\$3	\$69
Sub-Conservancy District	442,182	0.506 %	\$602		\$602	\$31	\$633
Controller Trust Fund	4,542	0.005 %	\$6		\$6		\$6

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>
Medical	424,227	0.485 %	\$578		\$578	\$30	\$608
Environmental Health	283,176	0.324 %	\$386		\$386	\$20	\$406
Investigations	2,120,006	2.425 %	\$2,887		\$2,887	\$151	\$3,038
Justice Court	361,391	0.413 %	\$492		\$492	\$26	\$518
Ice Rink	81,356	0.093 %	\$111		\$111	\$6	\$117
Northgate	32,845	0.038 %	\$45		\$45	\$2	\$47
Capital Projects	44,709	0.051 %	\$61		\$61	\$3	\$64
911 Surcharge	136,087	0.156 %	\$185		\$185	\$10	\$195
Wildland Fire Management	336,441	0.385 %	\$458		\$458	\$24	\$482
Facilities Maintenance	1,388,642	1.588 %	\$1,891		\$1,891	\$102	\$1,993
Pulbic Guardian	951	0.001 %	\$1		\$1		\$1
Chartered Admin	1,144	0.005 %					
V&T Spec. Infrastructure	250						
Total	<u>87,429,518</u>	<u>100.000 %</u>	<u>\$119,061</u>		<u>\$119,061</u>	<u>\$5,720</u>	<u>\$124,781</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	\$297	\$297
Clerk	\$472	\$472
Records Management	\$161	\$161
Public Safety Complex	\$403	\$403
Treasurer	\$652	\$652
District Attorney	\$3,049	\$3,049
City Manager	\$866	\$866
Finance	\$809	\$809
Human Resources	\$438	\$438
Information Technology	\$2,235	\$2,235
Purchasing	\$175	\$175
City Hall	\$138	\$138
Dispatch	\$2,352	\$2,352
Public Works	\$2,568	\$2,568
Facilities Maintenance	\$1,993	\$1,993
Recorder	\$573	\$573
Elections	\$349	\$349
Pulbic Guardian	\$1	\$1
Assessor	\$995	\$995
Public Defender	\$2,174	\$2,174
Economic Development	\$979	\$979
Geographic Information Systems	\$384	\$384
Northgate	\$47	\$47
Welfare	\$484	\$484
Planning	\$733	\$733
Business License	\$197	\$197
Chartered Admin		
Sheriff Administration	\$1,789	\$1,789
Investigations	\$3,038	\$3,038
Sheriff Operations	\$8,565	\$8,565
Sheriff General Services	\$962	\$962
Detention Facility	\$5,498	\$5,498
Trinet Grant	\$164	\$164
Fire Administration	\$371	\$371
Warren Engine Co. No. 1	\$5	\$5
Fire Operations	\$10,390	\$10,390
Fire Prevention	\$501	\$501
Fire Training	\$639	\$639
Emergency Management	\$231	\$231
Wildland Fire Management	\$482	\$482
Juvenile Court	\$599	\$599
Juvenile Probation	\$1,930	\$1,930

Internal Auditor
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Internal Audit</u>
Juvenile Detention	\$1,925	\$1,925
Justice Court	\$4,547	\$4,547
Alternative Sentencing Justice Court	\$1,694	\$1,694
Parks Administration	\$518	\$518
Park Maintenance	\$858	\$858
Grants, Gifts, Donations	\$1,503	\$1,503
Swimming Pool	\$175	\$175
Community Center	\$909	\$909
Recreation	\$501	\$501
Pony Express Pavilion	\$463	\$463
Ice Rink	\$35	\$35
Sports	\$117	\$117
Library	\$496	\$496
Health	\$2,145	\$2,145
Landfill Administration	\$683	\$683
Medical	\$2,034	\$2,034
Environmental Health	\$608	\$608
Animal Services	\$406	\$406
Cooperative Extension	\$1,116	\$1,116
Supplemental Indigent	\$298	\$298
Capital Projects	\$1,537	\$1,537
Senior Citizens	\$64	\$64
Carson City Transit	\$593	\$593
Library Gift	\$1,345	\$1,345
Administrative Assessment	\$180	\$180
Traffic/Transportation	\$59	\$59
Regional Transportation	\$101	\$101
V&T Spec. Infrastructure	\$69	\$69
Quality of Life	\$1,029	\$1,029
Street Maintenance	\$5,743	\$5,743
Grant Fund	\$4,926	\$4,926
Commissary Fund	\$380	\$380
911 Surcharge	\$195	\$195
Capital Facilities	\$1	\$1
Residential Construction	\$5	\$5
Ambulance	\$4,347	\$4,347
Stormwater Drainage	\$568	\$568
Sewer Operation	\$5,788	\$5,788
Water	\$8,849	\$8,849
Building Permits	\$508	\$508
Cemetery	\$282	\$282

Internal Auditor
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Internal Audit</u>
Fleet Management	\$1,487	\$1,487
Group Medical Insurance	\$1,208	\$1,208
Workers Compensation Ins	\$1,292	\$1,292
Insurance Fund	\$1,895	\$1,895
Redevelopment	\$653	\$653
Redevelopment Revolving	\$172	\$172
Tourism Authority	\$482	\$482
Tricounty Railway	\$596	\$596
Sierra Forest Fire Protect	\$69	\$69
Sub-Conservancy District	\$633	\$633
Controller Trust Fund	\$6	\$6
Total	<u>\$124,781</u>	<u>\$124,781</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.

Prepared by:

Dispatch
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$1,641,354			\$1,641,354
Allocated additions:				
1 - Building Use Charge	\$12,668		\$12,668	
2 - Equipment Use Charge	\$129,398		\$129,398	
1010100 - Board of Supervisors	\$4,151	\$6,024	\$10,175	
1010600 - City Manager	\$14,037	(\$492)	\$13,545	
1010701 - Finance	\$11,207	\$1,067	\$12,274	
1010705 - Human Resources	\$721	\$68	\$789	
1010710 - Information Technology	\$22,446	\$730	\$23,176	
1010720 - Purchasing	\$1,036	\$33	\$1,069	
1010800 - Internal Auditor	\$2,235	\$117	\$2,352	
1015034 - Facilities Maintenance		\$97,290	\$97,290	
Total allocated additions:	<u>\$197,899</u>	<u>\$104,837</u>	<u>\$302,736</u>	<u>\$302,736</u>
Total to be allocated	<u>\$1,839,253</u>	<u>\$104,837</u>		<u>\$1,944,090</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	\$1,108,748		\$1,108,748
FRINGE BENEFITS	\$400,498		\$400,498
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$132,108		\$132,108
Departmental Expenditures	\$1,641,354		\$1,641,354
 Additions: 1st			
Other	\$197,899	\$197,899	
Functional Cost	\$1,839,253	\$197,899	\$1,641,354
Reallocate Admin		(\$197,899)	\$197,899
Allocable Costs	\$1,839,253		\$1,839,253
1st Allocation	\$1,839,253		\$1,839,253
 Additions: 2nd			
Other	\$104,837	\$104,837	
Functional Cost	\$104,837	\$104,837	
Reallocate Admin		(\$104,837)	\$104,837
Allocable Costs	\$104,837		\$104,837
2nd Allocation	\$104,837		\$104,837
 Total allocated	\$1,944,090		\$1,944,090

**Dispatch
Detail allocation of
Dispatch**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Sheriff Operations	94,126	89.343 %	\$1,643,236		\$1,643,236	\$93,664	\$1,736,900
Ambulance	7,622	7.235 %	\$133,064		\$133,064	\$7,585	\$140,649
All Other	2,657	2.522 %	\$46,385		\$46,385	\$2,644	\$49,029
Fire Operations	949	0.900 %	\$16,568		\$16,568	\$944	\$17,512
Total	105,354	100.000 %	\$1,839,253		\$1,839,253	\$104,837	\$1,944,090

(A) Alloc basis: Number Of 911 Calls By Department

Source: Dispatch - Jack Freer

Dispatch
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Dispatch</u>
Sheriff Operations	\$1,736,900	\$1,736,900
Fire Operations	\$17,512	\$17,512
Ambulance	\$140,649	\$140,649
All Other	\$49,029	\$49,029
Total	<u>\$1,944,090</u>	<u>\$1,944,090</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.

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>
	\$1,791,450			\$1,791,450
Allocated additions:				
1 - Building Use Charge	\$2,165		\$2,165	
2 - Equipment Use Charge	\$333		\$333	
1010100 - Board of Supervisors	\$4,531	\$6,575	\$11,106	
1010300 - Treasurer	\$1,404	\$149	\$1,553	
1010500 - District Attorney	\$27,506	\$1,990	\$29,496	
1010600 - City Manager	\$15,321	(\$536)	\$14,785	
1010701 - Finance	\$11,752	\$1,121	\$12,873	
1010705 - Human Resources	\$4,824	\$457	\$5,281	
1010710 - Information Technology	\$25,634	\$834	\$26,468	
1010720 - Purchasing	\$1,073	\$34	\$1,107	
1010800 - Internal Auditor	\$2,440	\$128	\$2,568	
1015034 - Facilities Maintenance		\$14,911	\$14,911	
Total allocated additions:	<u>\$96,983</u>	<u>\$25,663</u>	<u>\$122,646</u>	<u>\$122,646</u>
Departmental cost adjustments:				
SALARIES - DIRECT BILL	\$982,419			
Total departmental cost adjustments:	<u>\$982,419</u>			<u>\$982,419</u>
Total to be allocated	<u>\$2,870,852</u>	<u>\$25,663</u>		<u>\$2,896,515</u>

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	\$1,071,426		\$107,250	\$964,176
FRINGE BENEFITS	\$654,876		\$65,553	\$589,323
Other Expense and Cost				
SERVICES & SUPPLIES	\$65,148		\$6,521	\$58,627
Departmental Expenditures	\$1,791,450		\$179,324	\$1,612,126
Cost Adjustments				
SALARIES - DIRECT BILL	\$982,419		\$98,340	\$884,079
Additions: 1st				
Other	\$96,983	\$96,983		
Functional Cost	\$2,870,852	\$96,983	\$277,664	\$2,496,205
Reallocate Admin		(\$96,983)	\$9,708	\$87,275
Allocable Costs	\$2,870,852		\$287,372	\$2,583,480
Unallocated	(\$287,372)		(\$287,372)	
1st Allocation	\$2,583,480			\$2,583,480
Additions: 2nd				
Other	\$25,663	\$25,663		
Functional Cost	\$25,663	\$25,663		
Reallocate Admin		(\$25,663)	\$2,569	\$23,094
Allocable Costs	\$25,663		\$2,569	\$23,094
Unallocated	(\$2,569)		(\$2,569)	
2nd Allocation	\$23,094			\$23,094
Total allocated	\$2,606,574			\$2,606,574

**Public Works
Detail allocation of
Departmental Support**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Water	3,077	34.193 %	\$883,361	(\$55,246)	\$828,115	\$7,896	\$836,011
Sewer Operation	2,943	32.704 %	\$844,892	(\$55,246)	\$789,646	\$7,553	\$797,199
Street Maintenance	231	2.567 %	\$66,317	(\$56,545)	\$9,772	\$593	\$10,365
Regional Transportation	1,194	13.268 %	\$342,780	(\$684,600)	(\$341,820)	\$3,064	(\$338,756)
CC Sanitary Landfill	353	3.923 %	\$101,341		\$101,341	\$906	\$102,247
Stormwater Drainage	783	8.701 %	\$224,788		\$224,788	\$2,009	\$226,797
Fleet Management	140	1.556 %	\$40,192		\$40,192	\$359	\$40,551
Building Permits	64	0.711 %	\$18,373		\$18,373	\$164	\$18,537
Carson City Transit	214	2.377 %	\$61,436	(\$43,799)	\$17,637	\$550	\$18,187
City Manager				(\$86,983)	(\$86,983)		(\$86,983)
Subtotal	<u>8,999</u>	<u>100.000 %</u>	<u>\$2,583,480</u>	<u>(\$982,419)</u>	<u>\$1,601,061</u>	<u>\$23,094</u>	<u>\$1,624,155</u>
Direct Billed				<u>\$982,419</u>	<u>\$982,419</u>		<u>\$982,419</u>
Total	<u>8,999</u>	<u>100.000 %</u>	<u>\$2,583,480</u>	<u>\$0</u>	<u>\$2,583,480</u>	<u>\$23,094</u>	<u>\$2,606,574</u>

(A) Alloc basis: Salary Support by Fund

Source: Public Works Salary & Wage

Public Works
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Departmental Support</u>
City Manager	(\$86,983)	(\$86,983)
Carson City Transit	\$18,187	\$18,187
Regional Transportation	(\$338,756)	(\$338,756)
Street Maintenance	\$10,365	\$10,365
Stormwater Drainage	\$226,797	\$226,797
Sewer Operation	\$797,199	\$797,199
Water	\$836,011	\$836,011
Building Permits	\$18,537	\$18,537
CC Sanitary Landfill	\$102,247	\$102,247
Fleet Management	\$40,551	\$40,551
Subtotal	<u>\$1,624,155</u>	<u>\$1,624,155</u>
Direct Billed	\$982,419	\$982,419
Total	<u>\$2,606,574</u>	<u>\$2,606,574</u>

SCHEDULE 18.01

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.

Prepared by:

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>
	\$1,388,642			\$1,388,642
Allocated additions:				
2 - Equipment Use Charge	\$11,054		\$11,054	
1010100 - Board of Supervisors	\$3,512	\$5,096	\$8,608	
1010600 - City Manager	\$11,876	(\$422)	\$11,454	
1010701 - Finance	\$10,425	\$985	\$11,410	
1010705 - Human Resources	\$8,869	\$841	\$9,710	
1010710 - Information Technology	\$16,419	\$534	\$16,953	
1010720 - Purchasing	\$9,986	\$287	\$10,273	
1010800 - Internal Auditor	\$1,891	\$102	\$1,993	
Total allocated additions:	<u>\$74,032</u>	<u>\$7,423</u>	<u>\$81,455</u>	<u>\$81,455</u>
Total to be allocated	<u><u>\$1,462,674</u></u>	<u><u>\$7,423</u></u>		<u><u>\$1,470,097</u></u>

Facilities Maintenance
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>City Hall</u>	<u>Public Safety</u>	<u>Direct Maintenance Support</u>	<u>Custodial Services</u>
<u>Wages & Benefits</u>						
SALARIES & WAGES	\$687,061	\$57,713	\$31,948	\$63,553	\$278,328	\$255,519
FRINGE BENEFITS	\$258,579	\$21,721	\$12,024	\$23,919	\$104,750	\$96,165
<u>Other Expense and Cost</u>						
SERVICES & SUPPLIES	\$22,451	\$1,886	\$1,044	\$2,077	\$9,095	\$8,349
BUILDING REPAIR & MAINT	\$198,799	\$26,579	\$14,711	\$29,283	\$128,226	
CUSTODIAL SUPPLIES	\$37,277					\$37,277
CONTRACTUAL SERVICES	\$184,475				\$184,475	
Departmental Expenditures	\$1,388,642	\$107,899	\$59,727	\$118,832	\$704,874	\$397,310
Additions: 1st						
Other	\$74,032	\$74,032				
Functional Cost	\$1,462,674	\$181,931	\$59,727	\$118,832	\$704,874	\$397,310
Reallocate Admin		(\$181,931)	\$8,484	\$16,880	\$100,128	\$56,439
Allocable Costs	\$1,462,674		\$68,211	\$135,712	\$805,002	\$453,749
1st Allocation	\$1,462,674		\$68,211	\$135,712	\$805,002	\$453,749
Additions: 2nd						
Other	\$7,423	\$7,423				
Functional Cost	\$7,423	\$7,423				
Reallocate Admin		(\$7,423)	\$346	\$689	\$4,085	\$2,303
Allocable Costs	\$7,423		\$346	\$689	\$4,085	\$2,303
2nd Allocation	\$7,423		\$346	\$689	\$4,085	\$2,303
Total allocated	\$1,470,097		\$68,557	\$136,401	\$809,087	\$456,052

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 %	\$3,260		\$3,260		\$3,260
Treasurer	1,882	12.831 %	\$8,752		\$8,752		\$8,752
Assessor	1,412	9.626 %	\$6,566		\$6,566	\$240	\$6,806
City Manager	3,279	22.355 %	\$15,248		\$15,248		\$15,248
Finance	1,548	10.554 %	\$7,199		\$7,199		\$7,199
Human Resources	3,052	20.807 %	\$14,193		\$14,193		\$14,193
Information Technology	2,027	13.819 %	\$9,426		\$9,426		\$9,426
Internal Auditor	142	0.968 %	\$660		\$660		\$660
Group Medical Insurance	164	1.118 %	\$763		\$763	\$28	\$791
Workers Compensation Ins	461	3.143 %	\$2,144		\$2,144	\$78	\$2,222
Total	<u>14,668</u>	<u>100.000 %</u>	<u>\$68,211</u>		<u>\$68,211</u>	<u>\$346</u>	<u>\$68,557</u>

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

Source: Facilities Maintenance

**Facilities Maintenance
Detail allocation of
Public Safety**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Recorder	8,147	15.142 %	\$20,549		\$20,549	\$126	\$20,675
Records Management	1,920	3.568 %	\$4,843		\$4,843		\$4,843
Collections	336	0.624 %	\$847		\$847	\$5	\$852
District Attorney	7,358	13.675 %	\$18,559		\$18,559		\$18,559
Detention Facility	5,590	10.389 %	\$14,100		\$14,100	\$86	\$14,186
Justice Court	30,454	56.602 %	\$76,814		\$76,814	\$472	\$77,286
Total	53,805	100.000 %	\$135,712		\$135,712	\$689	\$136,401

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

Source: Facilities Maintenance

**Facilities Maintenance
Detail allocation of
Direct Maintenance Support**

<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>
Animal Services	9,950	1.221 %	\$9,832		\$9,832	\$58	\$9,890
Swimming Pool	46,500	5.708 %	\$45,949		\$45,949	\$269	\$46,218
Cemetery	2,200	0.270 %	\$2,174		\$2,174	\$13	\$2,187
Community Center	36,300	4.456 %	\$35,870		\$35,870	\$210	\$36,080
Fire Administration	67,500	8.286 %	\$66,701		\$66,701	\$391	\$67,092
Health	45,950	5.640 %	\$45,406		\$45,406	\$266	\$45,672
Juvenile Detention	50,550	6.205 %	\$49,951		\$49,951	\$293	\$50,244
Parks Administration	101,350	12.441 %	\$100,150		\$100,150	\$587	\$100,737
Library	33,300	4.088 %	\$32,906		\$32,906	\$193	\$33,099
Dispatch	93,738	11.507 %	\$92,628		\$92,628		\$92,628
Detention Facility	9,650	1.185 %	\$9,536		\$9,536	\$56	\$9,592
Fleet Management	7,150	0.878 %	\$7,065		\$7,065	\$41	\$7,106
Senior Citizens	30,400	3.732 %	\$30,040		\$30,040	\$176	\$30,216
All Other	181,200	22.243 %	\$179,054		\$179,054	\$1,049	\$180,103
Public Works	15,090	1.852 %	\$14,911		\$14,911		\$14,911
Sheriff Administration	34,463	4.230 %	\$34,055		\$34,055	\$199	\$34,254
Planning	5,360	0.658 %	\$5,297		\$5,297	\$31	\$5,328
Building Permits	4,020	0.493 %	\$3,972		\$3,972	\$23	\$3,995
Business License	2,680	0.329 %	\$2,648		\$2,648	\$16	\$2,664
Ice Rink	20,050	2.461 %	\$19,813		\$19,813	\$116	\$19,929
Street Maintenance	8,050	0.988 %	\$7,955		\$7,955	\$47	\$8,002
Water	3,350	0.411 %	\$3,310		\$3,310	\$19	\$3,329
Sewer Operation	5,850	0.718 %	\$5,779		\$5,779	\$32	\$5,811
Total	814,651	100.000 %	\$805,002		\$805,002	\$4,085	\$809,087

(A) Alloc basis: Time Record Logs

Source: Facilities Maintenance

**Facilities Maintenance
Detail allocation of
Custodial Services**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	701	0.240 %	\$1,089		\$1,089		\$1,089
Recorder	8,602	2.946 %	\$13,368		\$13,368	\$74	\$13,442
Records Management	1,920	0.658 %	\$2,984		\$2,984		\$2,984
Treasurer	1,882	0.645 %	\$2,925		\$2,925		\$2,925
Collections	336	0.115 %	\$522		\$522	\$3	\$525
District Attorney	7,358	2.520 %	\$11,435		\$11,435		\$11,435
City Manager	3,279	1.123 %	\$5,096		\$5,096		\$5,096
Finance	1,548	0.530 %	\$2,406		\$2,406		\$2,406
Human Resources	3,052	1.045 %	\$4,743		\$4,743		\$4,743
Information Technology	2,027	0.694 %	\$3,150		\$3,150		\$3,150
Internal Auditor	142	0.049 %	\$221		\$221		\$221
Planning	3,840	1.315 %	\$5,968		\$5,968	\$33	\$6,001
Sheriff Administration	4,080	1.397 %	\$6,341		\$6,341	\$35	\$6,376
Sheriff General Services	3,500	1.199 %	\$5,439		\$5,439	\$30	\$5,469
Dispatch	3,000	1.027 %	\$4,662		\$4,662		\$4,662
Fire Administration	5,200	1.781 %	\$8,081		\$8,081	\$45	\$8,126
Fire Training	2,600	0.890 %	\$4,041		\$4,041	\$22	\$4,063
Juvenile Probation	4,050	1.387 %	\$6,294		\$6,294	\$35	\$6,329
Juvenile Detention	5,480	1.877 %	\$8,516		\$8,516	\$47	\$8,563
Justice Court	30,454	10.430 %	\$47,328		\$47,328	\$263	\$47,591
Parks Administration	5,247	1.797 %	\$8,154		\$8,154	\$45	\$8,199
Community Center	43,230	14.806 %	\$67,183		\$67,183	\$373	\$67,556
Recreation	1,240	0.425 %	\$1,927		\$1,927	\$11	\$1,938
Health	15,375	5.266 %	\$23,894		\$23,894	\$133	\$24,027
Animal Services	2,500	0.856 %	\$3,885		\$3,885	\$22	\$3,907
Cooperative Extension	3,840	1.315 %	\$5,968		\$5,968	\$33	\$6,001
Senior Citizens	32,836	11.246 %	\$51,030		\$51,030	\$283	\$51,313
Regional Transportation	120	0.041 %	\$186		\$186	\$1	\$187
Street Maintenance	12,263	4.200 %	\$19,058		\$19,058	\$106	\$19,164
Stormwater Drainage	3,647	1.249 %	\$5,668		\$5,668	\$31	\$5,699
Sewer Operation	8,406	2.879 %	\$13,064		\$13,064	\$72	\$13,136
Water	3,416	1.170 %	\$5,309		\$5,309	\$29	\$5,338
Building Permits	3,840	1.315 %	\$5,968		\$5,968	\$33	\$6,001
Cemetery	1,452	0.497 %	\$2,257		\$2,257	\$13	\$2,270
Fleet Management	650	0.223 %	\$1,010		\$1,010	\$6	\$1,016
Group Medical Insurance	164	0.056 %	\$255		\$255	\$1	\$256
Workers Compensation Ins	461	0.158 %	\$716		\$716	\$4	\$720
All Other	60,234	20.633 %	\$93,608		\$93,608	\$520	\$94,128
Total	<u>291,972</u>	<u>100.000 %</u>	<u>\$453,749</u>		<u>\$453,749</u>	<u>\$2,303</u>	<u>\$456,052</u>

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

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>
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Source: Facilities Maintenance - Square Footage Of City Bldgs

Carson City, Nevada
Facilities Maintenance
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Hall</u>	<u>Public Safety</u>	<u>Direct Maintenance Support</u>	<u>Custodial Services</u>
Board of Supervisors	\$4,349	\$3,260			\$1,089
Records Management	\$7,827		\$4,843		\$2,984
Treasurer	\$11,677	\$8,752			\$2,925
District Attorney	\$29,994		\$18,559		\$11,435
City Manager	\$20,344	\$15,248			\$5,096
Finance	\$9,605	\$7,199			\$2,406
Human Resources	\$18,936	\$14,193			\$4,743
Information Technology	\$12,576	\$9,426			\$3,150
Internal Auditor	\$881	\$660			\$221
Dispatch	\$97,290			\$92,628	\$4,662
Public Works	\$14,911			\$14,911	
Recorder	\$34,117		\$20,675		\$13,442
Collections	\$1,377		\$852		\$525
Assessor	\$6,806	\$6,806			
Planning	\$11,329			\$5,328	\$6,001
Business License	\$2,664			\$2,664	
Sheriff Administration	\$40,630			\$34,254	\$6,376
Sheriff General Services	\$5,469				\$5,469
Detention Facility	\$23,778		\$14,186	\$9,592	
Fire Administration	\$75,218			\$67,092	\$8,126
Fire Training	\$4,063				\$4,063
Juvenile Probation	\$6,329				\$6,329
Juvenile Detention	\$58,807			\$50,244	\$8,563
Justice Court	\$124,877		\$77,286		\$47,591
Parks Administration	\$108,936			\$100,737	\$8,199
Swimming Pool	\$46,218			\$46,218	
Community Center	\$103,636			\$36,080	\$67,556
Recreation	\$1,938				\$1,938
Ice Rink	\$19,929			\$19,929	
Library	\$33,099			\$33,099	
Health	\$69,699			\$45,672	\$24,027
Animal Services	\$13,797			\$9,890	\$3,907
Cooperative Extension	\$6,001				\$6,001
Senior Citizens	\$81,529			\$30,216	\$51,313
Regional Transportation	\$187				\$187
Street Maintenance	\$27,166			\$8,002	\$19,164
Stormwater Drainage	\$5,699				\$5,699
Sewer Operation	\$18,947			\$5,811	\$13,136
Water	\$8,667			\$3,329	\$5,338
Building Permits	\$9,996			\$3,995	\$6,001

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>
Cemetery	\$4,457			\$2,187	\$2,270
Fleet Management	\$8,122			\$7,106	\$1,016
Group Medical Insurance	\$1,047	\$791			\$256
Workers Compensation Ins	\$2,942	\$2,222			\$720
All Other	\$274,231			\$180,103	\$94,128
Total	\$1,470,097	\$68,557	\$136,401	\$809,087	\$456,052

CITY OF CARSON CITY
 FULL COST ALLOCATION PLAN
 SCHEDULE A - FY2014
 1/23/2015

Updated 1/26/2015
 FOR FY 2016 BUDGET

Central Service Departments	Cooperative Extension	Senior Citizens	Carson City Transit	Traffic/Transportation	Regional Transportation	Quality of Life	Street Maintenance	Commissary Fund	Ambulance	Stormwater Drainage
Building Use Charge										
Equipment Use Charge										
Board of Supervisors	1,286	2,566	5,817	439	302	4,454	24,847	1,642	18,806	2,460
Clerk					37,909	47,387				
Records Management										
Public Safety Complex										
Treasurer			6,164	41,176	1,646				10,097	63,287
District Attorney			859		18,328	26,919	859		859	1,718
City Manager	1,712	3,415	7,743	584	401	5,929	33,078	2,187	25,036	3,275
Finance	2,192	4,383	9,085	255	7,288	15,043	31,893	2,497	17,227	(4,355)
Human Resources	34	103				69	4,374	69	823	3,796
Information Technology	48	4,330	334	815	331	5,752	25,823	1,088	36,459	4,549
Purchasing	256	269	2,633	1	2,292	4,537	6,850	284	1,460	8,066
City Hall										
Internal Auditor	298	593	1,345	101	69	1,029	5,743	380	4,347	568
Dispatch									140,649	
Public Works			18,187		(338,756)		10,365			226,797
Facilities Maintenance	6,001	81,529	-	-	187	-	27,166	-	-	5,699
Proposed Costs	11,827	97,188	52,167	43,371	(270,003)	111,119	170,998	8,147	255,763	315,860
Remove Public Works	-	-	(18,187)	-	338,756	-	(10,365)	-	-	(226,797)
Totals W/O Public Works	11,827	97,188	33,980	43,371	68,753	111,119	160,633	8,147	255,763	89,063
Add 6% for FY15-16	12,537	103,019	36,019	45,973	72,878	117,786	170,271	8,636	271,109	94,407
Adjustments										
Reduce to A-87 Plan - See Tab	-	-	-	-	-	(60,659)	-	-	-	-
Add PW per Darrin Allocation	-	-	-	-	93,826	32,173	68,244	-	-	250,430
Add funding for Fire Training	-	-	-	-	-	-	14,000	-	-	14,000
Total to Allocate	12,537	103,019	36,019	45,973	166,704	89,300	252,515	8,636	271,109	358,837
Amount Budgeted in FY15	-	107,424	37,965	-	230,537	67,294	202,319	11,847	290,423	294,466
Amount Budgeted in FY16	-	-	36,019	-	166,704	89,300	252,515	8,636	271,109	358,837
Monthly Amount	-	-	3,002	-	13,892	7,442	21,043	720	22,592	29,903

CITY OF CARSON CITY
 FULL COST ALLOCATION PLAN
 SCHEDULE A - FY2014
 1/23/2015

Central Service Departments	Sewer Operation	Sewer Capitalization	Water	Building Permits	Cemetery	Fleet Management	Group Medical Insurance	Workers Compensation Ins	Insurance Fund	Redevelopment
Building Use Charge				6,489			576	1,619		
Equipment Use Charge										
Board of Supervisors Clerk	25,036		38,282	2,199	1,220	6,434	5,228	5,589	8,199	2,826
Records Management										
Public Safety Complex										
Treasurer	77,450		77,450	6,861	259					
District Attorney	6,014		11,169	859				2,291	35,797	41,809
City Manager	33,330		50,962	2,927	1,624	8,565	6,959	7,440	10,914	3,762
Finance	14,594		34,287	2,481	1,138	6,662	(4,860)	(4,143)	(2,727)	2,400
Human Resources	5,853		2,547	172	69	269	168,142	25,640		
Information Technology	32,351		34,308	4,665	2,594	10,478	4,072	5,463	1,835	3,844
Purchasing	8,061	40,011	15,606	284	106	753	690	1,549	1,859	280
City Hall							653	4,629		
Internal Auditor	5,788		8,849	508	282	1,487	1,208	1,292	1,895	653
Dispatch										
Public Works	797,199		836,011	18,537		40,551				
Facilities Maintenance	18,947	-	8,667	9,996	4,457	8,122	1,047	2,942	-	-
Proposed Costs	1,024,623	40,011	1,118,138	55,978	11,749	83,321	183,715	54,311	57,772	55,574
Remove Public Works	(797,199)	-	(836,011)	(18,537)	-	(40,551)	-	-	-	-
Totals W/O Public Works	227,424	40,011	282,127	37,441	11,749	42,770	183,715	54,311	57,772	55,574
Add 6% for FY15-16	241,069	42,412	299,055	39,687	12,454	45,336	194,738	57,570	61,238	58,908
Adjustments										
Reduce to A-87 Plan - See Tab	-	-	-	-	-	-	-	-	-	-
Add PW per Darrin Allocation	925,414	-	892,253	137,247	-	56,359	-	-	-	-
Add funding for Fire Training	14,000	-	28,000	-	-	-	-	-	-	-
Total to Allocate	1,180,483	42,412	1,219,308	176,935	12,454	101,696	194,738	57,570	61,238	58,908
Amount Budgeted in FY15	1,095,385	-	1,040,600	29,360	-	102,471	292,178	96,098	67,500	116,066
Amount Budgeted in FY16	1,222,895	-	1,219,308	176,935	-	101,696	194,738	57,570	61,238	105,492
Monthly Amount	101,908	-	101,609	14,745	-	8,475	16,228	4,797	5,103	8,791

CITY OF CARSON CITY
 FULL COST ALLOCATION PLAN
 SCHEDULE A - FY2014
 1/23/2015

Central Service Departments	Redevelopment Revolving	Subtotal
Building Use Charge		8,684
Equipment Use Charge		-
Board of Supervisors	741	158,373
Clerk	37,909	123,205
Records Management		-
Public Safety Complex		-
Treasurer		284,390
District Attorney		147,481
City Manager	986	210,829
Finance	1,181	136,521
Human Resources		211,960
Information Technology		179,139
Purchasing	2,958	98,805
City Hall		5,282
Internal Auditor	172	36,607
Dispatch		140,649
Public Works		1,608,891
Facilities Maintenance	-	<u>174,760</u>
Proposed Costs	43,947	3,525,576
Remove Public Works	-	<u>(1,608,891)</u>
Totals W/O Public Works	43,947	1,916,685
Add 6% for FY15-16	46,584	2,031,686
Adjustments		
Reduce to A-87 Plan - See Tab	-	(60,659)
Add PW per Darrin Allocation	-	2,455,946
Add funding for Fire Training	-	<u>70,000</u>
Total to Allocate	46,584	4,496,974
Amount Budgeted in FY15	-	4,081,933
Amount Budgeted in FY16	-	4,322,991
Monthly Amount	-	360,249