



STAFF REPORT

Report To: Board of Supervisors

Meeting Date: February 4, 2021

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

Agenda Title: For Possible Action: Discussion and possible action regarding the Carson City Cost Allocation Plan for the Fiscal Year ended June 30, 2020. (Sheri Russell, srussell@carson.org)

Staff Summary: City staff is requesting that the Board of Supervisors accept the Cost Allocation Plan prepared by Mahoney and Associates using financial information for the Fiscal Year ended June 30, 2020, for use in preparing the Fiscal Year 2022 Carson City Budget. The City will use the Cost Allocation Plan for amounts charged to Special Revenue and Enterprise Funds.

Agenda Action: Formal Action / Motion

Time Requested: 10 minutes

Proposed Motion

I move to accept the Cost Allocation Plan for the Fiscal Year ended June 30, 2020, for use in preparing the Fiscal Year 2022 Carson City Budget.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

The Carson City Cost Allocation Plan (attached) for the Fiscal Year ended June 30, 2020, has been completed by Mahoney and Associates. The Full Cost Allocation Plan was prepared using a consistent approach and treatment of direct or indirect costs; in no case have costs charged as direct costs to programs been included as indirect costs. Actual expenditure information was obtained from the audited financial statements for the year ended June 30, 2020. The allocated costs will be Internal Service Charge expenditures to the various Special Revenue and Enterprise Funds. The allocated costs will be Internal Service Charge revenues to the General Fund.

The City will use the 2 CFR Part 200 cost plan (formerly OMB Circular A87) and will also remove any costs associated with the City Manager's Office from the allocation for amounts charged to the Quality of Life Special Revenue Fund and the Senior Citizens Fund.

Per NRS 354.613(1)(c), this item must be heard under a non-consent item at a regularly scheduled meeting.

Applicable Statute, Code, Policy, Rule or Regulation

NRS Chapter 354

Financial Information

Is there a fiscal impact? Yes

If yes, account name/number: Expenditures to the various Special Revenue and Enterprise Funds and revenues to the General Fund. Please see schedule attached.

Is it currently budgeted? No

Explanation of Fiscal Impact: If approved, it will be incorporated in the preparation of the FY22 Carson City Budget.

Alternatives

Do not approve and recalculate cost allocation plan.

Attachments:

[Cost Allocation Schedule FY2020 for FY2022 Budget.pdf](#)

[Carson Full CAP_FY2020.pdf](#)

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

CARSON CITY, NV
FULL COST ALLOCATION
ACTUAL FY2020 (FOR FY2022 BUDGET)
DRAFT 1/21/2021

Central Service Departments	Cooperative Extension Fund (202)	Senior Citizens Fund (215)	Carson City Transit Fund (225)	Traffic/ Transportation Fund (240)*	Regional Transportation Fund (250)	Quality of Life Fund (254)	Street Maintenance Fund (256)	Commissary Fund (280)	Ambulance Fund (501)	Stormwater Fund (505)	Wastewater Fund (510)
Building Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Supervisors	1,652	3,168	6,594	55	3,578	5,528	22,731	1,121	18,657	1,700	28,438
Clerk	-	-	-	-	41,901	52,375	-	-	-	-	-
Treasurer	-	-	2,054	15,940	1,691	-	-	-	-	71,653	74,612
District Attorney	-	-	-	-	3,624	-	-	-	-	2,899	2,899
City Manager	2,710	5,195	10,813	91	5,868	9,065	37,272	1,838	30,590	2,789	46,631
Purchasing	222	224	1,234	21	15,367	16,535	5,039	146	1,260	4,394	25,011
City Hall	-	-	-	-	-	-	-	-	-	-	-
Finance	2,749	4,743	10,708	38	12,104	17,193	26,012	1,683	16,794	(2,240)	26,384
Human Resources	222	666	3,203	113	1,775	2,219	7,830	444	7,543	-	15,637
Information Technology	1,313	7,267	7,267	-	14,945	18,680	55,716	3,736	71,275	-	70,249
Internal Auditor	511	980	2,041	17	1,107	1,710	7,033	347	5,764	526	8,798
Dispatch	-	-	-	-	-	-	-	-	204,686	-	-
Public Works	-	-	-	-	105,627	14,137	147,505	-	-	237,662	1,025,064
Geographic Information Systems	-	-	-	-	-	56,068	-	-	-	25,485	40,777
Facilities Maintenance	6,805	83,052	6,342	-	213	-	22,753	-	-	6,463	14,897
Proposed Costs (Per Consultant)	16,184	105,295	50,256	16,275	207,800	193,510	331,891	9,315	356,569	351,331	1,379,397
Remove Public Works - FY20	-	-	-	-	(105,627)	(14,137)	(147,505)	-	-	(237,662)	(1,025,064)
Totals without Public Works	16,184	105,295	50,256	16,275	102,173	179,373	184,386	9,315	356,569	113,669	354,333
Add 6% for FY21-22 Merits	17,155	111,613	53,271	17,252	108,303	190,135	195,449	9,874	377,963	120,489	375,593
FY22 Adjustments:											
Reduce to 2CFR Plan - Attached**	-	(9,707)	-	-	-	(72,269)	-	-	-	-	-
Add PW Allocation FY22	-	-	17,319	-	150,871	42,044	58,667	-	-	289,618	1,122,089
Add funding for Fire Training	-	-	-	-	-	-	14,000	-	-	14,000	14,000
True up from FY20 Estimate (Below)	-	-	(14,075)	-	(74,098)	(25,273)	96,634	-	-	(16,587)	(169,653)
Total to Allocate	\$ 17,155	\$ 101,905	\$ 56,515	\$ 17,252	\$ 185,076	\$ 134,638	\$ 364,750	\$ 9,874	\$ 377,963	\$ 407,520	\$ 1,342,029
Amount Budgeted in FY21	\$ 13,193	\$ 95,941	\$ 64,247	\$ -	\$ 290,325	\$ 129,887	\$ 293,100	\$ 9,023	\$ 375,807	\$ 395,797	\$ 1,479,173
Amount Budgeted in FY22	\$ 17,155	\$ 101,905	\$ 56,515	\$ -	\$ 185,076	\$ 134,638	\$ 364,750	\$ 9,874	\$ 377,963	\$ 407,520	\$ 1,342,029
Monthly Amount	\$ 1,430	\$ 8,492	\$ 4,710	\$ -	\$ 15,423	\$ 11,220	\$ 30,396	\$ 823	\$ 31,497	\$ 33,960	\$ 111,836
TRUE UP:											
PW via Consultant FY20 (Above)	\$ -	\$ -	\$ -	\$ -	\$ 105,627	\$ 14,137	\$ 147,505	\$ -	\$ -	\$ 237,662	\$ 1,025,064
FY20 Estimated Allocation	-	-	14,075	-	179,725	39,410	50,871	-	-	254,249	1,194,717
True-Up Adjustment	\$ -	\$ -	\$ (14,075)	\$ -	\$ (74,098)	\$ (25,273)	\$ 96,634	\$ -	\$ -	\$ (16,587)	\$ (169,653)

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

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

CARSON CITY, NV
FULL COST ALLOCATION
ACTUAL FY2020 (FOR FY2022 BUDGET)
DRAFT 1/21/2021

Central Service Departments	Water Fund (520)	Building Permits Fund (525)	Cemetery Fund (530)*	Fleet Management Fund (560)	Group Medical Insurance Fund (570)	Workers Compensation Insurance Fund (580)	Insurance Fund (590)	Redevelopment Fund (602)	Redevelopment Revolving Fund (603)	Totals
Building Charge	\$ -	\$ 7,114	\$ -	\$ -	\$ 609	\$ 1,713	\$ -	\$ -	\$ -	\$ 9,436
Board of Supervisors	39,902	6,258	285	9,093	11,103	5,497	5,649	1,264	1,120	173,393
Clerk	-	-	-	-	-	-	-	-	41,900	136,176
Treasurer	75,059	23,926	1,196	-	-	-	-	-	-	266,131
District Attorney	2,899	5,437	-	-	-	2,902	-	2,899	-	23,559
City Manager	65,430	10,262	468	14,912	18,205	9,012	9,263	2,072	1,837	284,323
Purchasing	13,750	637	20	1,149	1,377	681	1,152	68	1,212	89,499
City Hall	-	-	-	-	355	2,494	-	-	-	2,849
Finance	42,166	8,451	411	10,240	10,860	18,530	17,109	1,049	1,854	226,838
Human Resources	18,731	666	222	2,343	34,903	(5,344)	-	222	-	91,395
Information Technology	58,138	5,050	1,313	19,379	8,581	4,844	-	2,422	-	350,175
Internal Auditor	12,345	1,936	88	2,814	3,435	1,701	1,748	391	346	53,638
Dispatch	-	-	-	-	-	-	-	-	-	204,686
Public Works	514,265	245,930	-	110,428	-	-	-	-	-	2,400,618
Geographic Information Systems	25,485	-	-	-	-	-	-	-	-	147,815
Facilities Maintenance	41,337	10,450	6,656	19,960	794	2,232	-	-	-	221,954
Proposed Costs (Per Consultant)	909,507	326,117	10,659	190,318	90,222	44,262	34,921	10,387	48,269	4,682,485
Remove Public Works - FY20	(514,265)	(245,930)	-	(110,428)	-	-	-	-	-	(2,400,618)
Totals without Public Works	395,242	80,187	10,659	79,890	90,222	44,262	34,921	10,387	48,269	2,281,867
Add 6% for FY21-22 Merits	418,957	84,998	11,299	84,683	95,635	46,918	37,016	11,010	51,165	2,418,779
FY22 Adjustments:										
Reduce to 2CFR Plan - Attached**	-	-	-	-	-	-	-	-	-	(81,976)
Add PW Allocation FY22	547,628	193,680	-	87,530	-	-	-	-	-	2,509,446
Add funding for Fire Training	28,000	-	-	-	-	-	-	-	-	70,000
True up from FY20 Estimate (Below)	29,736	45,688	-	32,057	-	-	-	-	-	(95,571)
Total to Allocate	\$ 1,024,321	\$ 324,366	\$ 11,299	\$ 204,270	\$ 95,635	\$ 46,918	\$ 37,016	\$ 11,010	\$ 51,165	\$ 4,820,678
Amount Budgeted in FY21	\$ 951,874	\$ 290,602	\$ -	\$ 220,996	\$ 64,752	\$ 38,648	\$ 79,802	\$ 52,700	\$ -	\$ 4,845,867
Amount Budgeted in FY22	\$ 1,024,321	\$ 324,366	\$ -	\$ 204,270	\$ 95,635	\$ 46,918	\$ 37,016	\$ 62,175	\$ -	\$ 4,820,678
Monthly Amount	\$ 85,360	\$ 27,031	\$ -	\$ 17,023	\$ 7,970	\$ 3,910	\$ 3,085	\$ 5,181	\$ -	\$ 399,344
TRUE UP:										
PW via Consultant FY20 (Above)	\$ 514,265	\$ 245,930	\$ -	\$ 110,428	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,400,618
FY20 Estimated Allocation	484,529	200,242	-	78,371	-	-	-	-	-	2,496,189
True-Up Adjustment	\$ 29,736	\$ 45,688	\$ -	\$ 32,057	\$ -	\$ -	\$ -	\$ -	\$ -	(95,571)

**CARSON CITY, NV
2CFR COST PLAN ADJUSTMENTS
FY2020 FOR FY2022 BUDGET**

	QUALITY OF LIFE ADJUSTMENT		SENIOR CENTER	
	<u>Full Cost Plan</u>	<u>2CFR Cost Plan</u>	<u>Full Cost Plan</u>	<u>2CFR Cost Plan</u>
Building Charge	\$ -	\$ -	\$ -	\$ -
Board of Supervisors	5,528	-	3,168	-
Clerk	52,375	-	-	-
Treasurer	-	-	-	-
District Attorney	-	-	-	-
City Manager	9,065	8,257	5,195	4,731
Purchasing	16,535	16,345	224	220
City Hall	-	-	-	-
Finance	17,193	17,066	4,743	4,705
Human Resources	2,219	2,190	666	657
Information Technology	18,680	18,550	7,267	7,216
Internal Auditor	1,710	1,495	980	857
Dispatch	-	-	-	-
Public Works	14,137	14,015	-	-
Geographic Information Systems	56,068	55,671	-	-
Facilities Maintenance	-	-	83,052	82,482
Subtotal	193,510	133,589	105,295	100,868
Take out City Manager per BOS	-	(8,257)	-	(4,731)
Adjusted total	193,510	125,332	105,295	96,137
Add 6% for FY21-22	<u>\$ 205,121</u>	<u>\$ 132,852</u>	<u>\$ 111,613</u>	<u>\$ 101,905</u>
Adjustment		<u>\$ 72,269</u>		<u>\$ 9,707</u>

CARSON CITY, NEVADA
FULL COST ALLOCATION PLAN

Fiscal Year 2020
Prepared January 12, 2021

Mahoney
Associates Consulting, LLC

Specializing in Cost Plans & Government Finance

1870 Divot Road
Carson City, NV 89701

775-883-3182
www.costplans.com
mahoney@costplans.com

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, 2020. Statistics used to allocate costs were taken from FY 2020 data by performing one hundred percent counts, or in some cases, conducting a representative sample period count.

STEP-DOWN ALLOCATION PROCEDURE

A double step-down allocation procedure was used to distribute costs among central services and to programs that receive benefits. The double step-down procedure initially requires a sequential ordering of agencies. Department indirect cost allocations are then made in the order elected to all benefiting programs, including cross allocations to other central services. To insure the cross-benefit of services among central services is fully recognized, a second step-down allocation for each central service is made. Costs allocated to each central service consist of the following:

First Allocation – the actual operating expenditures, exclusive of unallowable items (i.e. capital expenditures, interest expense, and general government costs as designated by 2 CFR Part 200 (formerly OMB Circular A-87), plus all allocated costs from other central services, which have been identified up to this point.

Second Allocation – costs from other central services made subsequent to that of the section's first allocation. With respect to the double step-down methodology, two important points should be noted:

1. The initial sequencing of Central Services was made in consideration of the ordering which maximizes the benefits of the services, and
2. After the second allocation of each central service, that service was “closed” and could not receive an additional allocation from other central services.

To ease comprehension and to avoid unnecessary bulk in the plan, the first and second allocations are shown on the same schedule within the plan.

COST ALLOCATION METHODOLOGY

FORMAT

A Table of Contents is included at the beginning of the Plan. The allocation of costs has been accomplished in the same order as shown in the Table of Contents. The Table of Contents also permits the ready identification of the following summary data and sections of the Plan:

Summary Data – Three summary schedules are provided at the beginning of the Plan:

1. Allocated Costs by Department (Schedule A) – provides the costs allocated from each central service to each operating department. The central service departments are listed on the left side of the page and the operating programs detailed in the plan are listed across the top. With a total at the bottom of the page.
2. Summary of Allocated Costs (Schedule C) – summarizes the costs allocated from each central service. The column labeled “Total Expenditures” is the total costs of the central service department. The column labeled “Cost Adjustments” are any costs added or deducted from the central service. The column labeled “Total Allocated” is the amount allocated to each operating department (this agrees with Schedule A).
3. Summary of Allocation Bases (Schedule E) – provides the bases used to allocate the costs for each function of every central service.

Sections – sections on each central service are presented in the following format:

1. Nature and Extent of Services – a narrative description of the central service and each function that was identified. Also described are the allocation bases used for each function and any other relevant information on expenditures.
2. Costs to be Allocated – presents the total costs to be allocated based on actual expenditures from the financial statements. Allocated additions represent costs allocated to a central service from other central services.

COST ALLOCATION METHODOLOGY

FORMAT (Continued)

3. Costs to be Allocated by Function – costs for each Central Service are functionalized to the extent deemed necessary to insure the application of allocation basis which most closely correlate with the benefits derived by receiving programs. Total costs allocated are the same as reflected on the previous schedule. Functions of the central services are listed across the top of the page and a detailed schedule is provided on each function.
4. Detail Allocation – detailed schedule of the allocation of each function is provided on all allocated functions except for General Administration. Costs of General Administration are re-allocated to all other agency functions based on functional costs unless otherwise noted.
5. Departmental Cost Allocation Summary – provides a summary of the costs allocated by function. The programs that receive allocations are listed on the left side of the page and the central service functions are listed across the top.

INTERVIEWS

Through discussions and review with Departmental staff, Mahoney & Associates Consulting, LLC established functions performed by central service departments and costs associated with each function.

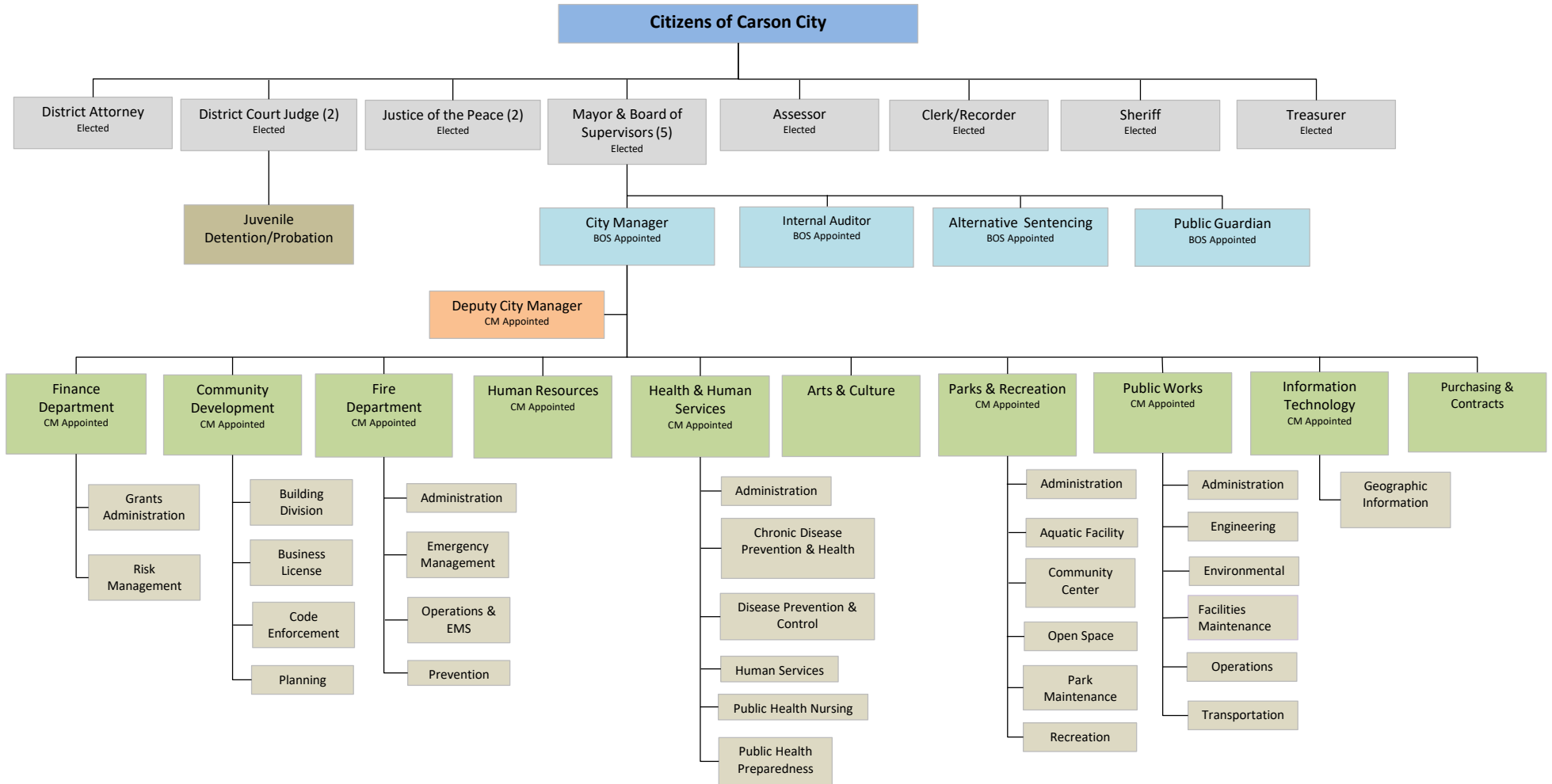


Table of Contents

	<u>Schedule</u>	<u>Page</u>
<u>Summary Reports</u>		
Allocated Costs by Department	A	1
Summary of Allocated Costs	C	11
Detail of Allocated Costs	D	14
Summary of Allocation Basis	E	23
<u>Building Charge</u>		
Narrative	1.01	
Costs to be Allocated	1.02	27
Costs by Function	1.03	28
Detail Allocation - City Hall	1.04	29
Detail Allocation - Public Safety Complex	1.05	30
Detail Allocation - BRIC Building	1.06	31
Detail Allocation - Dispatch	1.07	32
Allocation Summary	1.08	33
<u>Equipment Charge</u>		
Narrative	2.01	
Costs to be Allocated	2.02	35
Costs by Function	2.03	36
Detail Allocation - Furniture, Fixtures & Equip	2.04	37
Allocation Summary	2.05	38
<u>Board of Supervisors</u>		
Narrative	3.01	
Costs to be Allocated	3.02	40
Costs by Function	3.03	41
Detail Allocation - Countywide Support	3.04	42
Allocation Summary	3.05	45
<u>Clerk</u>		
Narrative	4.01	
Costs to be Allocated	4.02	49
Costs by Function	4.03	50
Detail Allocation - Boards & Commission	4.04	51
Allocation Summary	4.05	52
<u>Recorder</u>		
Narrative	5.01	
Costs to be Allocated	5.02	54
Costs by Function	5.03	55
Detail Allocation - Records Management	5.04	56

Table of Contents

	<u>Schedule</u>	<u>Page</u>
Allocation Summary	5.05	57
<u>Public Safety Complex</u>		
Narrative	6.01	
Costs to be Allocated	6.02	59
Costs by Function	6.03	60
Detail Allocation - Utilities	6.04	61
Detail Allocation - Common Costs	6.05	62
Allocation Summary	6.06	63
<u>Treasurer</u>		
Narrative	7.01	
Costs to be Allocated	7.02	65
Costs by Function	7.03	66
Detail Allocation - Debt Management	7.04	68
Detail Allocation - Utility Collect	7.05	69
Detail Allocation - Investments	7.06	70
Detail Allocation - Revenue Reconciliation	7.07	71
Detail Allocation - Parking Ticket Collections	7.08	72
Detail Allocation - Landfill Collections	7.09	73
Detail Allocation - JAC Collections	7.10	74
Detail Allocation - Human Resources	7.11	75
Allocation Summary	7.12	76
<u>District Attorney</u>		
Narrative	8.01	
Costs to be Allocated	8.02	78
Costs by Function	8.03	79
Detail Allocation - Departmental Support	8.04	80
Allocation Summary	8.05	81
<u>City Manager</u>		
Narrative	9.01	
Costs to be Allocated	9.02	83
Costs by Function	9.03	84
Detail Allocation - City Manager	9.04	85
Allocation Summary	9.05	88
<u>Purchasing</u>		
Narrative	10.01	
Costs to be Allocated	10.02	92
Costs by Function	10.03	93
Detail Allocation - General Purchasing	10.04	94
Detail Allocation - Purchasing Contracts	10.05	97

Table of Contents

	<u>Schedule</u>	<u>Page</u>
Detail Allocation - Mail	10.06	98
Allocation Summary	10.07	100
 <u>City Hall</u>		
Narrative	11.01	
Costs to be Allocated	11.02	104
Costs by Function	11.03	105
Detail Allocation - Utilities	11.04	106
Detail Allocation - Common Costs	11.05	107
Allocation Summary	11.06	108
 <u>Finance</u>		
Narrative	12.01	
Costs to be Allocated	12.02	110
Costs by Function	12.03	111
Detail Allocation - Payroll	12.04	113
Detail Allocation - Budget	12.05	115
Detail Allocation - Accounts Payable	12.06	118
Detail Allocation - Accounting	12.07	121
Detail Allocation - Debt Management	12.08	124
Detail Allocation - Contracts	12.09	125
Detail Allocation - Workers Compensation	12.10	128
Detail Allocation - General Liability	12.11	129
Detail Allocation - Audit Fees	12.12	130
Allocation Summary	12.13	132
 <u>Human Resources</u>		
Narrative	13.01	
Costs to be Allocated	13.02	139
Costs by Function	13.03	140
Detail Allocation - Recruitment	13.04	141
Detail Allocation - Payroll	13.05	142
Detail Allocation - Benefits	13.06	144
Detail Allocation - Workers Compensation	13.07	145
Allocation Summary	13.08	146
 <u>Information Technology</u>		
Narrative	14.01	
Costs to be Allocated	14.02	149
Costs by Function	14.03	150
Detail Allocation - Help Desk	14.04	151
Detail Allocation - Network Infrastructure	14.05	153
Detail Allocation - Application Support	14.06	155
Detail Allocation - Citywide Application Support	14.07	156
Allocation Summary	14.08	158

Table of Contents

	<u>Schedule</u>	<u>Page</u>
<u>Internal Auditor</u>		
Narrative	15.01	
Costs to be Allocated	15.02	161
Costs by Function	15.03	162
Detail Allocation - Internal Audit	15.04	163
Allocation Summary	15.05	166
<u>Dispatch</u>		
Narrative	16.01	
Costs to be Allocated	16.02	170
Costs by Function	16.03	171
Detail Allocation - Dispatch	16.04	172
Allocation Summary	16.05	173
<u>Public Works</u>		
Narrative	17.01	
Costs to be Allocated	17.02	175
Costs by Function	17.03	176
Detail Allocation - Departmental Support	17.04	177
Allocation Summary	17.05	178
<u>Geographic Information Systems</u>		
Narrative	18.01	
Costs to be Allocated	18.02	180
Costs by Function	18.03	181
Detail Allocation - Department Support	18.04	182
Allocation Summary	18.05	183
<u>Facilities Maintenance</u>		
Narrative	19.01	
Costs to be Allocated	19.02	185
Costs by Function	19.03	186
Detail Allocation - City Hall	19.04	187
Detail Allocation - Public Safety	19.05	188
Detail Allocation - Direct Maintenance Support	19.06	189
Detail Allocation - Custodial Services	19.07	190
Allocation Summary	19.08	192

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Elections</u>	<u>Public Guardian</u>	<u>Collections</u>	<u>Assessor</u>	<u>Public Defender</u>	<u>Central Services</u>	<u>Northgate</u>	<u>Planning</u>	<u>Business License</u>
Building Charge		\$527	\$3,130	\$5,247				\$9,485	\$4,744
Equipment Charge									
Board of Supervisors Clerk	\$1,864	\$1,401		\$4,696	\$9,775	\$4,175	\$187	\$4,101	\$657
Recorder									
Public Safety Complex			\$1,200						
Treasurer				\$9,571				\$1,196	
District Attorney		\$156,584		\$10,874				\$64,156	
City Manager	\$3,056	\$2,297		\$7,701	\$16,028	\$6,846	\$305	\$6,725	\$1,077
Purchasing	\$219	\$160		\$356	\$1,379	\$589	\$26	\$325	\$3
City Hall		\$3,304		\$9,793					
Finance	\$2,888	\$1,717		\$4,565	\$17,651	\$7,540	\$339	\$4,091	\$583
Human Resources	\$1,553	\$4,286		\$3,204				\$3,664	\$222
Information Technology	\$12,522	\$12,317		\$236,171				\$20,693	\$1,313
Internal Auditor	\$577	\$433		\$1,453	\$3,024	\$1,292	\$58	\$1,269	\$204
Dispatch									
Public Works									
Geographic Information Systems				\$56,068					
Facilities Maintenance		\$690	\$1,131	\$4,333				\$11,617	\$2,405
Subtotal	<u>\$22,679</u>	<u>\$183,716</u>	<u>\$5,461</u>	<u>\$354,032</u>	<u>\$47,857</u>	<u>\$20,442</u>	<u>\$915</u>	<u>\$127,322</u>	<u>\$11,208</u>
Proposed Costs	\$22,679	\$183,716	\$5,461	\$354,032	\$47,857	\$20,442	\$915	\$127,322	\$11,208

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Chartered Admin</u>	<u>Sheriff Administration</u>	<u>Investigations</u>	<u>Sheriff Patrol</u>	<u>Sheriff General Services</u>	<u>Detention Facility</u>	<u>Trinet Grant</u>	<u>Fire Administration</u>	<u>Fire Operations</u>
Building Charge						\$52,073			
Equipment Charge									
Board of Supervisors	\$6,099	\$7,327	\$14,613	\$38,659	\$3,345	\$25,906	\$526	\$1,570	\$38,773
Clerk									
Recorder									
Public Safety Complex		\$2,215				\$29,065			
Treasurer		\$3,589						\$16,748	
District Attorney		\$65,243						\$25,735	
City Manager	\$10,002	\$12,016	\$23,961	\$63,392	\$5,484	\$42,480	\$863	\$2,574	\$63,578
Purchasing	\$213	\$848	\$1,112	\$2,161	\$358	\$3,296	\$36	\$96	\$1,879
City Hall									
Finance	\$5,568	\$10,167	\$14,218	\$34,436	\$4,049	\$24,563	\$459	\$1,593	\$33,928
Human Resources	\$2,885	\$1,997	\$5,103	\$44,710	\$3,106	\$8,209	\$218	\$666	\$28,191
Information Technology	\$23,730	\$249,857	\$55,716	\$128,388	\$28,370	\$89,630	\$2,428	\$200,822	\$111,637
Internal Auditor	\$1,888	\$2,267	\$4,521	\$11,961	\$1,035	\$8,015	\$163	\$486	\$11,996
Dispatch				\$2,048,367					\$20,237
Public Works									
Geographic Information Systems			\$50,973						
Facilities Maintenance		\$77,433			\$6,203	\$111,924		\$63,818	
Subtotal	<u>\$50,385</u>	<u>\$432,959</u>	<u>\$170,217</u>	<u>\$2,372,074</u>	<u>\$51,950</u>	<u>\$395,161</u>	<u>\$4,693</u>	<u>\$314,108</u>	<u>\$310,219</u>
Proposed Costs	\$50,385	\$432,959	\$170,217	\$2,372,074	\$51,950	\$395,161	\$4,693	\$314,108	\$310,219

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Fire Prevention</u>	<u>Fire Training</u>	<u>Emergency Mgmt</u>	<u>Wildland Fire Mgmt</u>	<u>Juvenile Probation</u>	<u>Juvenile Detention</u>	<u>Alternative Sentencing</u>	<u>Landfill Admin</u>	<u>Juvenile Court</u>
Building Charge									
Equipment Charge									
Board of Supervisors	\$2,599	\$1,748	\$1,485	\$619	\$9,344	\$8,474	\$7,377	\$11,918	\$3,877
Clerk									
Recorder									
Public Safety Complex									
Treasurer					\$1,196		\$7,177	\$25,126	\$1,196
District Attorney							\$4,712		\$253,361
City Manager	\$4,261	\$2,867	\$2,435	\$1,015	\$15,323	\$13,895	\$12,098	\$19,542	\$6,357
Purchasing	\$142	\$142	\$8	\$470	\$683	\$793	\$461	\$2,424	\$260
City Hall									
Finance	\$2,689	\$1,979	\$1,092	\$3,128	\$8,850	\$8,675	\$8,615	\$15,836	\$3,853
Human Resources	\$1,553	\$444		\$4,438	\$5,103	\$9,279	\$7,472	\$6,900	\$1,109
Information Technology	\$12,522	\$4,844		\$27,384	\$59,544	\$49,762	\$45,242	\$31,491	\$12,112
Internal Auditor	\$804	\$541	\$460	\$192	\$2,891	\$2,622	\$2,283	\$3,687	\$1,199
Dispatch									
Public Works								\$115,496	
Geographic Information Systems									
Facilities Maintenance		\$4,608			\$13,009	\$31,071		\$1,604	\$4,010
Subtotal	<u>\$24,570</u>	<u>\$17,173</u>	<u>\$5,480</u>	<u>\$37,246</u>	<u>\$115,943</u>	<u>\$124,571</u>	<u>\$95,437</u>	<u>\$234,024</u>	<u>\$287,334</u>
Proposed Costs	\$24,570	\$17,173	\$5,480	\$37,246	\$115,943	\$124,571	\$95,437	\$234,024	\$287,334

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Juv Court Fees/Assess</u>	<u>Dis/Justice Court</u>	<u>DC/JC Fee & Assess</u>	<u>Parks Administration</u>	<u>Park Maintenance</u>	<u>Grants, Gifts, Donations</u>	<u>Youth Sports Assoc</u>	<u>MAC</u>	<u>Swimming Pool</u>
Building Charge		\$283,691							
Equipment Charge									
Board of Supervisors	\$114	\$23,667	\$1,988	\$3,051	\$8,287	\$114	\$301	\$724	\$3,584
Clerk									
Recorder		\$162,682							
Public Safety Complex		\$117,361							
Treasurer		\$23,927		\$3,239					
District Attorney		\$7,250		\$43,495					
City Manager	\$188	\$38,807	\$3,260	\$5,002	\$13,589	\$186	\$494	\$1,187	\$5,877
Purchasing	\$17	\$2,188	\$959	\$243	\$967	\$16	\$35	\$42	\$256
City Hall									
Finance	\$207	\$24,242	\$3,590	\$2,969	\$9,655	\$205	\$489	\$1,659	\$13,484
Human Resources		\$18,083	\$11,021	\$1,331	\$5,358	\$9,545	\$532	\$1,775	\$22,664
Information Technology		\$167,907		\$14,534	\$42,494			\$10,509	\$129,436
Internal Auditor	\$36	\$7,322	\$615	\$944	\$2,564	\$35	\$93	\$224	\$1,109
Dispatch									
Public Works									
Geographic Information Systems									
Facilities Maintenance		\$102,545		\$83,949	\$729			\$14,726	\$48,697
Subtotal	<u>\$562</u>	<u>\$979,672</u>	<u>\$21,433</u>	<u>\$158,757</u>	<u>\$83,643</u>	<u>\$10,101</u>	<u>\$1,944</u>	<u>\$30,846</u>	<u>\$225,107</u>
Proposed Costs	\$562	\$979,672	\$21,433	\$158,757	\$83,643	\$10,101	\$1,944	\$30,846	\$225,107

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Community Center</u>	<u>Recreation</u>	<u>Sports</u>	<u>Library</u>	<u>Sexual Ass Res Team</u>	<u>Welfare</u>	<u>Health Admin</u>	<u>Medical</u>	<u>Environmental Health</u>
Building Charge									
Equipment Charge									
Board of Supervisors	\$1,725	\$2,284	\$1,736	\$9,319	\$64	\$2,729	\$2,926	\$641	\$1,726
Clerk									
Recorder									
Public Safety Complex									
Treasurer				\$1,196			\$23,926		
District Attorney				\$11,237			\$61,256		
City Manager	\$2,829	\$3,744	\$2,847	\$15,280	\$105	\$4,475	\$4,799	\$1,052	\$2,830
Purchasing	\$113	\$131	\$110	\$2,653		\$255	\$1,171		\$183
City Hall									
Finance	\$3,247	\$8,401	\$6,301	\$11,904	\$762	\$3,724	\$7,127	\$445	\$1,756
Human Resources	\$3,485	\$25,837	\$9,762	\$13,365	\$1,553	\$222	\$22,915		\$1,109
Information Technology	\$19,500	\$83,663	\$58,909	\$55,836	\$9,196	\$2,422	\$95,274		\$12,112
Internal Auditor	\$534	\$706	\$537	\$2,883	\$20	\$845	\$905	\$198	\$534
Dispatch									
Public Works									
Geographic Information Systems									
Facilities Maintenance	\$107,670	\$2,197		\$13,414			\$57,064		
Subtotal	<u>\$139,103</u>	<u>\$126,963</u>	<u>\$80,202</u>	<u>\$137,087</u>	<u>\$11,700</u>	<u>\$14,672</u>	<u>\$277,363</u>	<u>\$2,336</u>	<u>\$20,250</u>
Proposed Costs	\$139,103	\$126,963	\$80,202	\$137,087	\$11,700	\$14,672	\$277,363	\$2,336	\$20,250

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>DC Enviro Health</u>	<u>Animal Services</u>	<u>201 Airport Fund</u>	<u>202 Coop Ext Fund</u>	<u>208 Supp Indigent Fund</u>	<u>210 Cap Projects Fund</u>	<u>215 Senior Citizens Fund</u>	<u>225 Carson City Transit Fund</u>	<u>230 Library Gift Fund</u>
Building Charge									
Equipment Charge									
Board of Supervisors	\$1,189	\$3,920		\$1,652	\$7,117	\$5,228	\$3,168	\$6,594	\$185
Clerk			\$41,901						
Recorder									
Public Safety Complex									
Treasurer						\$846		\$2,054	
District Attorney									
City Manager	\$1,949	\$6,428		\$2,710	\$11,672	\$8,573	\$5,195	\$10,813	\$304
Purchasing	\$81	\$553		\$222	\$885	\$11,412	\$224	\$1,234	\$26
City Hall									
Finance	\$1,114	\$7,079		\$2,749	\$10,943	\$19,412	\$4,743	\$10,708	\$308
Human Resources	\$444			\$222	\$222		\$666	\$3,203	
Information Technology	\$4,844			\$1,313	\$1,313		\$7,267	\$7,267	
Internal Auditor	\$368	\$1,213		\$511	\$2,202	\$1,618	\$980	\$2,041	\$58
Dispatch									
Public Works									
Geographic Information Systems									
Facilities Maintenance		\$4,796		\$6,805			\$83,052	\$6,342	
Subtotal	<u>\$9,989</u>	<u>\$23,989</u>	<u>\$41,901</u>	<u>\$16,184</u>	<u>\$34,354</u>	<u>\$47,089</u>	<u>\$105,295</u>	<u>\$50,256</u>	<u>\$881</u>
Proposed Costs	\$9,989	\$23,989	\$41,901	\$16,184	\$34,354	\$47,089	\$105,295	\$50,256	\$881

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>232 Bus Dev Fund</u>	<u>235 Landscape Maint Fund</u>	<u>236 Admin Assess Fund</u>	<u>240 Traffic/Trans Fund</u>	<u>250 Regional Trans Fund</u>	<u>253 V&TInfrastructure Fund</u>	<u>254 Quality of Life Fund</u>	<u>256 Street Maintenance</u>	<u>257 Infrastructure Tax</u>
Building Charge									
Equipment Charge									
Board of Supervisors	\$1,410	\$143	\$249	\$55	\$3,578		\$5,528	\$22,731	
Clerk					\$41,901		\$52,375		
Recorder									
Public Safety Complex									
Treasurer				\$15,940	\$1,691	\$846			
District Attorney					\$3,624				
City Manager	\$2,313	\$235	\$408	\$91	\$5,868		\$9,065	\$37,272	
Purchasing	\$193	\$187	\$35	\$21	\$15,367	\$142	\$16,535	\$5,039	\$2,304
City Hall									
Finance	\$2,288	\$231	\$412	\$38	\$12,104	\$1,794	\$17,193	\$26,012	
Human Resources				\$113	\$1,775		\$2,219	\$7,830	
Information Technology					\$14,945		\$18,680	\$55,716	
Internal Auditor	\$436	\$44	\$77	\$17	\$1,107		\$1,710	\$7,033	
Dispatch									
Public Works					\$105,627		\$14,137	\$147,505	
Geographic Information Systems							\$56,068		
Facilities Maintenance					\$213			\$22,753	
Subtotal	<u>\$6,640</u>	<u>\$840</u>	<u>\$1,181</u>	<u>\$16,275</u>	<u>\$207,800</u>	<u>\$2,782</u>	<u>\$193,510</u>	<u>\$331,891</u>	<u>\$2,304</u>
Proposed Costs	\$6,640	\$840	\$1,181	\$16,275	\$207,800	\$2,782	\$193,510	\$331,891	\$2,304

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>275 Grant Fund</u>	<u>280 Commissary Fund</u>	<u>287 911 Surcharge</u>	<u>295 Arts & Culture</u>	<u>410 Debt Svc-Carson City</u>	<u>501 Ambulance</u>	<u>505 Stormwater Drainage</u>	<u>510 Wastewater Fund</u>	<u>520 Water</u>
Building Charge									
Equipment Charge									
Board of Supervisors	\$21,746	\$1,121	\$2,802	\$895		\$18,657	\$1,700	\$28,438	\$39,902
Clerk					\$6,984				
Recorder									
Public Safety Complex									
Treasurer			\$423				\$71,653	\$74,612	\$75,059
District Attorney							\$2,899	\$2,899	\$2,899
City Manager	\$35,659	\$1,838	\$4,595	\$1,468		\$30,590	\$2,789	\$46,631	\$65,430
Purchasing		\$146	\$396	\$130		\$1,260	\$4,394	\$25,011	\$13,750
City Hall									
Finance	\$11,805	\$1,683	\$6,427	\$761	\$8,970	\$16,794	(\$2,240)	\$26,384	\$42,166
Human Resources		\$444		\$222		\$7,543		\$15,637	\$18,731
Information Technology		\$3,736		\$2,422		\$71,275		\$70,249	\$58,138
Internal Auditor	\$6,729	\$347	\$867	\$277		\$5,764	\$526	\$8,798	\$12,345
Dispatch						\$204,686			
Public Works							\$237,662	\$1,025,064	\$514,265
Geographic Information Systems							\$25,485	\$40,777	\$25,485
Facilities Maintenance							\$6,463	\$14,897	\$41,337
Subtotal	<u>\$75,939</u>	<u>\$9,315</u>	<u>\$15,510</u>	<u>\$6,175</u>	<u>\$15,954</u>	<u>\$356,569</u>	<u>\$351,331</u>	<u>\$1,379,397</u>	<u>\$909,507</u>
Proposed Costs	\$75,939	\$9,315	\$15,510	\$6,175	\$15,954	\$356,569	\$351,331	\$1,379,397	\$909,507

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>525 Building Permits</u>	<u>530 Cemetery</u>	<u>560 Fleet Management</u>	<u>570 Group Medical Insurance</u>	<u>580 Workers Compensation Ins</u>	<u>590 Insurance Fund</u>	<u>602 Redevelopment</u>	<u>603 Redev Revolving</u>	<u>730 School Debt Service</u>
Building Charge	\$7,114			\$609	\$1,713				
Equipment Charge									
Board of Supervisors	\$6,258	\$285	\$9,093	\$11,103	\$5,497	\$5,649	\$1,264	\$1,120	
Clerk								\$41,900	
Recorder									
Public Safety Complex									
Treasurer	\$23,926	\$1,196							\$4,017
District Attorney	\$5,437				\$2,902		\$2,899		
City Manager	\$10,262	\$468	\$14,912	\$18,205	\$9,012	\$9,263	\$2,072	\$1,837	
Purchasing	\$637	\$20	\$1,149	\$1,377	\$681	\$1,152	\$68	\$1,212	
City Hall				\$355	\$2,494				
Finance	\$8,451	\$411	\$10,240	\$10,860	\$18,530	\$17,109	\$1,049	\$1,854	
Human Resources	\$666	\$222	\$2,343	\$34,903	(\$5,344)		\$222		
Information Technology	\$5,050	\$1,313	\$19,379	\$8,581	\$4,844		\$2,422		
Internal Auditor	\$1,936	\$88	\$2,814	\$3,435	\$1,701	\$1,748	\$391	\$346	
Dispatch									
Public Works	\$245,930		\$110,428						
Geographic Information Systems									
Facilities Maintenance	\$10,450	\$6,656	\$19,960	\$794	\$2,232				
Subtotal	<u>\$326,117</u>	<u>\$10,659</u>	<u>\$190,318</u>	<u>\$90,222</u>	<u>\$44,262</u>	<u>\$34,921</u>	<u>\$10,387</u>	<u>\$48,269</u>	<u>\$4,017</u>
Proposed Costs	\$326,117	\$10,659	\$190,318	\$90,222	\$44,262	\$34,921	\$10,387	\$48,269	\$4,017

Carson City, Nevada - Full Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>740 Tourism</u> <u>Authority</u>	<u>760</u> <u>Sub-Conservancy</u> <u>District</u>	<u>All Other</u>	<u>Subtotal</u>	<u>Direct Billed</u>	<u>Unallocated</u>	<u>Total</u>
Building Charge				\$368,333			\$368,333
Equipment Charge							
Board of Supervisors				\$494,372			\$494,372
Clerk				\$185,061			\$185,061
Recorder			\$46,164	\$208,846		\$549,105	\$757,951
Public Safety Complex				\$149,841			\$149,841
Treasurer			\$43,210	\$433,560		\$207,400	\$640,960
District Attorney				\$727,462		\$1,979,132	\$2,706,594
City Manager				\$810,656			\$810,656
Purchasing	\$213	\$534	\$8,469	\$142,837			\$142,837
City Hall				\$15,946			\$15,946
Finance	\$922	\$1,536	\$17,042	\$641,121	\$87,194	\$54,628	\$782,943
Human Resources	\$4,080	\$3,328	\$37	\$392,597	\$123,361		\$515,958
Information Technology	\$18,476	\$36,335		\$2,531,852			\$2,531,852
Internal Auditor				\$152,952			\$152,952
Dispatch			\$77,061	\$2,350,351			\$2,350,351
Public Works				\$2,516,114		\$151,239	\$2,667,353
Geographic Information Systems			\$178,398	\$433,254			\$433,254
Facilities Maintenance			\$342,069	\$1,333,666			\$1,333,666
Subtotal	<u>\$23,691</u>	<u>\$41,733</u>	<u>\$712,450</u>	<u>\$13,888,821</u>	<u>\$210,555</u>	<u>\$2,941,504</u>	<u>\$17,040,880</u>
Proposed Costs	\$23,691	\$41,733	\$712,450	\$13,888,821	\$210,555	\$2,941,504	\$17,040,880

Carson City, Nevada - Full Cost Allocation

Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Building Charge		\$573,826	
Equipment Charge		\$114,185	
Board of Supervisors	\$253,035		
Clerk	\$330,923		
Recorder	\$527,502		
Public Safety Complex	\$206,601		
Treasurer	\$613,026		
District Attorney	\$2,853,379		
City Manager	\$782,989		
Purchasing	\$135,817		
City Hall	\$71,919		
Finance	\$701,200	\$87,194	
Human Resources	\$314,817	\$123,361	
Information Technology	\$2,795,184		
Internal Auditor	\$154,937		
Dispatch	\$2,097,005		
Public Works	\$2,372,499		
Geographic Information Systems	\$488,139		
Facilities Maintenance	\$1,443,342		
Elections			\$22,679
Pulbic Guardian			\$183,716
Collections			\$5,461
Assessor			\$354,032
Public Defender			\$47,857
Central Services			\$20,442
Northgate			\$915
Planning			\$127,322
Business License			\$11,208
Chartered Admin			\$50,385
Sheriff Administration			\$432,959
Investigations			\$170,217
Sheriff Patrol			\$2,372,074
Sheriff General Services			\$51,950
Detention Facility			\$395,161
Trinet Grant			\$4,693
Fire Administration			\$314,108
Fire Operations			\$310,219
Fire Prevention			\$24,570
Fire Training			\$17,173
Emergency Management			\$5,480
Wildland Fire Management			\$37,246
Juvenile Probation			\$115,943

Carson City, Nevada - Full Cost Allocation

Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Juvenile Detention			\$124,571
Alternative Sentencing			\$95,437
Landfill Administration			\$234,024
Juvenile Court			\$287,334
Juvenile Court Fees/Assessments			\$562
District/Justice Court			\$979,672
DC/JC Fees & Assessment			\$21,433
Parks Administration			\$158,757
Park Maintenance			\$83,643
Grants, Gifts, Donations			\$10,101
Youth Sports Assoc			\$1,944
Multi Purp Athletic Ctr			\$30,846
Swimming Pool			\$225,107
Community Center			\$139,103
Recreation			\$126,963
Sports			\$80,202
Library			\$137,087
Sexual Assalt Response Team			\$11,700
Welfare			\$14,672
Health Admin			\$277,363
Medical			\$2,336
Environmental Health			\$20,250
DC Environmental Health			\$9,989
Animal Services			\$23,989
201Airport Fund			\$41,901
202 Cooperative Extension Fund			\$16,184
208 Supplemental Indigent Fund			\$34,354
210 Capital Projects Fund			\$47,089
215 Senior Citizens Fund			\$105,295
225 Carson City Transit Fund			\$50,256
230 Library Gift Fund			\$881
232 Business Development Fund			\$6,640
235 Landscape Maintenance Fund			\$840
236 Administrative Assessment Fund			\$1,181
240 Traffic/Transportation Fund			\$16,275
250 Regional Transportation Fund			\$207,800
253 V&T Infrastructure Fund			\$2,782
254 Quality of Life Fund			\$193,510
256 Street Maintenance Fund			\$331,891
257 Infrastructure Tax			\$2,304
275 Grant Fund			\$75,939
280 Commissary Fund			\$9,315
287 911 Surcharge			\$15,510

Carson City, Nevada - Full Cost Allocation

Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
295 Arts & Culture Fund			\$6,175
410 Debt Svc-Carson City			\$15,954
501 Ambulance			\$356,569
505 Stormwater Drainage			\$351,331
510 Wastewater Fund			\$1,379,397
520 Water			\$909,507
525 Building Permits			\$326,117
530 Cemetery			\$10,659
550 CC Sanitary Landfill			
560 Fleet Management			\$190,318
570 Group Medical Insurance			\$90,222
580 Workers Compensation Ins			\$44,262
590 Insurance Fund			\$34,921
602 Redevelopment			\$10,387
603 Redevelopment Revolving			\$48,269
730 School Debt Service			\$4,017
740 Tourism Authority			\$23,691
760 Sub-Conservancy District			\$41,733
All Other			\$712,450
Unallocated			\$2,941,504
Direct Billed			\$210,555
Total	<u>\$16,142,314</u>	<u>\$898,566</u>	<u>\$17,040,880</u>

Carson City, Nevada - Full Cost Allocation

Detail of Allocated Costs

Departments	<u>Building Charge</u>	<u>Equip Charge</u>	<u>Board of Supervisors</u>	<u>Clerk</u>	<u>Recorder</u>	<u>Public Safety Complex</u>	<u>Treasurer</u>	<u>District Attorney</u>	<u>City Manager</u>
Schedule:	1.008	2.005	3.005	4.005	5.005	6.006	7.012	8.005	9.005
Building Charge	(\$574,215)	\$0	\$0	\$0	\$0	\$0	\$389	\$0	\$0
Equipment Charge	\$0	(\$114,185)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board of Supervisors	\$2,605	\$0	(\$583,321)	\$194,865	\$11,700	\$0	\$0	\$94,620	\$2,176
Clerk	\$0	\$0	\$1,853	(\$400,876)	\$20,536	\$0	\$15,237	\$0	\$2,845
Recorder	\$75,892	\$9,681	\$2,953	\$0	(\$790,187)	\$29,498	\$17,412	\$59,813	\$4,536
Public Safety Complex	\$0	\$0	\$1,157	\$0	\$0	(\$212,012)	\$0	\$0	\$1,776
Treasurer	\$6,993	\$819	\$3,432	\$0	\$0	\$0	(\$674,859)	\$6,759	\$5,271
District Attorney	\$68,543	\$235	\$15,973	\$0	\$0	\$32,673	\$0	(\$3,144,346)	\$24,535
City Manager	\$12,184	\$2,060	\$4,383	\$0	\$0	\$0	\$0	\$98,953	(\$948,866)
Purchasing	\$0	\$0	\$760	\$0	\$0	\$0	\$0	\$11,599	\$1,247
City Hall	\$0	\$0	\$402	\$0	\$0	\$0	\$0	\$0	\$660
Finance	\$5,752	\$741	\$3,925	\$0	\$0	\$0	\$0	\$19,935	\$6,436
Human Resources	\$11,341	\$0	\$1,762	\$0	\$0	\$0	\$861	\$51,832	\$2,890
Information Technology	\$7,532	\$59,735	\$15,648	\$0	\$0	\$0	\$0	\$12,687	\$25,658
Internal Auditor	\$0	\$0	\$867	\$20,950	\$0	\$0	\$0	\$0	\$1,422
Dispatch	\$12,668	\$16,285	\$11,739	\$0	\$0	\$0	\$0	\$0	\$19,249
Public Works	\$2,372	\$2,643	\$13,282	\$0	\$0	\$0	\$0	\$81,554	\$21,779
Geographic Information Systems	\$0	\$3,579	\$2,733	\$0	\$0	\$0	\$0	\$0	\$4,481
Facilities Maintenance	\$0	\$18,407	\$8,080	\$0	\$0	\$0	\$0	\$0	\$13,249
Elections	\$0	\$0	\$1,864	\$0	\$0	\$0	\$0	\$0	\$3,056
Pulbic Guardian	\$527	\$0	\$1,401	\$0	\$0	\$0	\$0	\$156,584	\$2,297
Collections	\$3,130	\$0	\$0	\$0	\$0	\$1,200	\$0	\$0	\$0
Assessor	\$5,247	\$0	\$4,696	\$0	\$0	\$0	\$9,571	\$10,874	\$7,701
Public Defender	\$0	\$0	\$9,775	\$0	\$0	\$0	\$0	\$0	\$16,028
Central Services	\$0	\$0	\$4,175	\$0	\$0	\$0	\$0	\$0	\$6,846
Northgate	\$0	\$0	\$187	\$0	\$0	\$0	\$0	\$0	\$305
Planning	\$9,485	\$0	\$4,101	\$0	\$0	\$0	\$1,196	\$64,156	\$6,725
Business License	\$4,744	\$0	\$657	\$0	\$0	\$0	\$0	\$0	\$1,077
Chartered Admin	\$0	\$0	\$6,099	\$0	\$0	\$0	\$0	\$0	\$10,002
Sheriff Administration	\$0	\$0	\$7,327	\$0	\$0	\$2,215	\$3,589	\$65,243	\$12,016
Investigations	\$0	\$0	\$14,613	\$0	\$0	\$0	\$0	\$0	\$23,961
Sheriff Patrol	\$0	\$0	\$38,659	\$0	\$0	\$0	\$0	\$0	\$63,392
Sheriff General Services	\$0	\$0	\$3,345	\$0	\$0	\$0	\$0	\$0	\$5,484
Detention Facility	\$52,073	\$0	\$25,906	\$0	\$0	\$29,065	\$0	\$0	\$42,480
Trinet Grant	\$0	\$0	\$526	\$0	\$0	\$0	\$0	\$0	\$863
Fire Administration	\$0	\$0	\$1,570	\$0	\$0	\$0	\$16,748	\$25,735	\$2,574
Fire Operations	\$0	\$0	\$38,773	\$0	\$0	\$0	\$0	\$0	\$63,578
Fire Prevention	\$0	\$0	\$2,599	\$0	\$0	\$0	\$0	\$0	\$4,261
Fire Training	\$0	\$0	\$1,748	\$0	\$0	\$0	\$0	\$0	\$2,867
Emergency Management	\$0	\$0	\$1,485	\$0	\$0	\$0	\$0	\$0	\$2,435

Departments	<u>Purchasing</u>	<u>City Hall</u>	<u>Finance</u>	<u>Human Resources</u>	<u>Information Technology</u>	<u>Internal Auditor</u>	<u>Dispatch</u>	<u>Public Works</u>	<u>Geographic Information Svstems</u>
Schedule:	10.007	11.006	12.013	13.008	14.008	15.005	16.005	17.005	18.005
Building Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board of Supervisors	\$176	\$5,148	\$1,447	\$1,822	\$11,987	\$418	\$0	\$0	\$0
Clerk	\$183	\$0	\$1,983	\$12,182	\$14,588	\$546	\$0	\$0	\$0
Recorder	\$206	\$0	\$2,884	\$7,174	\$23,690	\$871	\$0	\$0	\$0
Public Safety Complex	\$158	\$0	\$1,979	\$0	\$0	\$341	\$0	\$0	\$0
Treasurer	\$214	\$7,638	\$3,354	\$1,535	\$15,888	\$1,012	\$0	\$0	\$0
District Attorney	\$975	\$0	\$14,033	\$13,481	\$91,178	\$4,710	\$0	\$0	\$0
City Manager	\$691	\$11,317	\$3,946	\$1,128	\$14,384	\$1,293	\$0	\$0	\$0
Purchasing	(\$152,937)	\$0	\$705	\$188	\$2,397	\$224	\$0	\$0	\$0
City Hall	\$57	(\$73,846)	\$689	\$0	\$0	\$119	\$0	\$0	\$0
Finance	\$415	\$10,837	(\$876,670)	\$7,770	\$23,973	\$1,157	\$0	\$0	\$0
Human Resources	\$121	\$8,841	\$1,745	(\$598,504)	\$65,951	\$520	\$0	\$0	\$0
Information Technology	\$1,542	\$14,119	\$20,910	\$7,419	(\$2,974,653)	\$4,614	\$0	\$0	\$0
Internal Auditor	\$122	\$0	\$1,566	\$0	\$0	(\$179,864)	\$0	\$0	\$0
Dispatch	\$971	\$0	\$11,450	\$5,768	\$61,875	\$3,632	(\$2,350,351)	\$0	\$76,062
Public Works	\$1,180	\$0	\$13,099	\$19,322	\$77,927	\$4,109	\$0	(\$2,667,353)	\$0
Geographic Information Systems	\$2,274	\$0	\$4,620	\$222	\$2,422	\$846	\$0	\$0	(\$509,316)
Facilities Maintenance	\$815	\$0	\$9,317	\$4,535	\$36,541	\$2,500	\$0	\$0	\$0
Elections	\$219	\$0	\$2,888	\$1,553	\$12,522	\$577	\$0	\$0	\$0
Pulbic Guardian	\$160	\$3,304	\$1,717	\$4,286	\$12,317	\$433	\$0	\$0	\$0
Collections	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assessor	\$356	\$9,793	\$4,565	\$3,204	\$236,171	\$1,453	\$0	\$0	\$56,068
Public Defender	\$1,379	\$0	\$17,651	\$0	\$0	\$3,024	\$0	\$0	\$0
Central Services	\$589	\$0	\$7,540	\$0	\$0	\$1,292	\$0	\$0	\$0
Northgate	\$26	\$0	\$339	\$0	\$0	\$58	\$0	\$0	\$0
Planning	\$325	\$0	\$4,091	\$3,664	\$20,693	\$1,269	\$0	\$0	\$0
Business License	\$3	\$0	\$583	\$222	\$1,313	\$204	\$0	\$0	\$0
Chartered Admin	\$213	\$0	\$5,568	\$2,885	\$23,730	\$1,888	\$0	\$0	\$0
Sheriff Administration	\$848	\$0	\$10,167	\$1,997	\$249,857	\$2,267	\$0	\$0	\$0
Investigations	\$1,112	\$0	\$14,218	\$5,103	\$55,716	\$4,521	\$0	\$0	\$50,973
Sheriff Patrol	\$2,161	\$0	\$34,436	\$44,710	\$128,388	\$11,961	\$2,048,367	\$0	\$0
Sheriff General Services	\$358	\$0	\$4,049	\$3,106	\$28,370	\$1,035	\$0	\$0	\$0
Detention Facility	\$3,296	\$0	\$24,563	\$8,209	\$89,630	\$8,015	\$0	\$0	\$0
Trinet Grant	\$36	\$0	\$459	\$218	\$2,428	\$163	\$0	\$0	\$0
Fire Administration	\$96	\$0	\$1,593	\$666	\$200,822	\$486	\$0	\$0	\$0
Fire Operations	\$1,879	\$0	\$33,928	\$28,191	\$111,637	\$11,996	\$20,237	\$0	\$0
Fire Prevention	\$142	\$0	\$2,689	\$1,553	\$12,522	\$804	\$0	\$0	\$0
Fire Training	\$142	\$0	\$1,979	\$444	\$4,844	\$541	\$0	\$0	\$0
Emergency Management	\$8	\$0	\$1,092	\$0	\$0	\$460	\$0	\$0	\$0

Carson City, Nevada - Full Cost Allocation
Detail of Allocated Costs

Departments	<u>Facilities Maintenance</u>	<u>Total Plan Allocated</u>
Schedule:	19.008	
Building Charge	\$0	\$0
Equipment Charge	\$0	\$0
Board of Supervisors	\$3,322	\$0
Clerk	\$0	\$0
Recorder	\$28,075	\$0
Public Safety Complex	\$0	\$0
Treasurer	\$8,918	\$0
District Attorney	\$24,631	\$0
City Manager	\$15,538	\$0
Purchasing	\$0	\$0
City Hall	\$0	\$0
Finance	\$7,335	\$0
Human Resources	\$14,462	\$0
Information Technology	\$9,605	\$0
Internal Auditor	\$0	\$0
Dispatch	\$33,647	\$0
Public Works	\$57,587	\$0
Geographic Information Systems	\$0	\$0
Facilities Maintenance	(\$1,536,786)	\$0
Elections	\$0	\$22,679
Pulbic Guardian	\$690	\$183,716
Collections	\$1,131	\$5,461
Assessor	\$4,333	\$354,032
Public Defender	\$0	\$47,857
Central Services	\$0	\$20,442
Northgate	\$0	\$915
Planning	\$11,617	\$127,322
Business License	\$2,405	\$11,208
Chartered Admin	\$0	\$50,385
Sheriff Administration	\$77,433	\$432,959
Investigations	\$0	\$170,217
Sheriff Patrol	\$0	\$2,372,074
Sheriff General Services	\$6,203	\$51,950
Detention Facility	\$111,924	\$395,161
Trinet Grant	\$0	\$4,693
Fire Administration	\$63,818	\$314,108
Fire Operations	\$0	\$310,219
Fire Prevention	\$0	\$24,570
Fire Training	\$4,608	\$17,173
Emergency Management	\$0	\$5,480

Departments	<u>Building Charge</u>	<u>Equip Charge</u>	<u>Board of Supervisors</u>	<u>Clerk</u>	<u>Recorder</u>	<u>Public Safety Complex</u>	<u>Treasurer</u>	<u>District Attorney</u>	<u>City Manager</u>
Wildland Fire Management	\$0	\$0	\$619	\$0	\$0	\$0	\$0	\$0	\$1,015
Juvenile Probation	\$0	\$0	\$9,344	\$0	\$0	\$0	\$1,196	\$0	\$15,323
Juvenile Detention	\$0	\$0	\$8,474	\$0	\$0	\$0	\$0	\$0	\$13,895
Alternative Sentencing	\$0	\$0	\$7,377	\$0	\$0	\$0	\$7,177	\$4,712	\$12,098
Landfill Administration	\$0	\$0	\$11,918	\$0	\$0	\$0	\$25,126	\$0	\$19,542
Juvenile Court	\$0	\$0	\$3,877	\$0	\$0	\$0	\$1,196	\$253,361	\$6,357
Juvenile Court Fees/Assessments	\$0	\$0	\$114	\$0	\$0	\$0	\$0	\$0	\$188
District/Justice Court	\$283,691	\$0	\$23,667	\$0	\$162,682	\$117,361	\$23,927	\$7,250	\$38,807
DC/JC Fees & Assessment	\$0	\$0	\$1,988	\$0	\$0	\$0	\$0	\$0	\$3,260
Parks Administration	\$0	\$0	\$3,051	\$0	\$0	\$0	\$3,239	\$43,495	\$5,002
Park Maintenance	\$0	\$0	\$8,287	\$0	\$0	\$0	\$0	\$0	\$13,589
Grants, Gifts, Donations	\$0	\$0	\$114	\$0	\$0	\$0	\$0	\$0	\$186
Youth Sports Assoc	\$0	\$0	\$301	\$0	\$0	\$0	\$0	\$0	\$494
Multi Purp Athletic Ctr	\$0	\$0	\$724	\$0	\$0	\$0	\$0	\$0	\$1,187
Swimming Pool	\$0	\$0	\$3,584	\$0	\$0	\$0	\$0	\$0	\$5,877
Community Center	\$0	\$0	\$1,725	\$0	\$0	\$0	\$0	\$0	\$2,829
Recreation	\$0	\$0	\$2,284	\$0	\$0	\$0	\$0	\$0	\$3,744
Sports	\$0	\$0	\$1,736	\$0	\$0	\$0	\$0	\$0	\$2,847
Library	\$0	\$0	\$9,319	\$0	\$0	\$0	\$1,196	\$11,237	\$15,280
Sexual Assalt Response Team	\$0	\$0	\$64	\$0	\$0	\$0	\$0	\$0	\$105
Welfare	\$0	\$0	\$2,729	\$0	\$0	\$0	\$0	\$0	\$4,475
Health Admin	\$0	\$0	\$2,926	\$0	\$0	\$0	\$23,926	\$61,256	\$4,799
Medical	\$0	\$0	\$641	\$0	\$0	\$0	\$0	\$0	\$1,052
Environmental Health	\$0	\$0	\$1,726	\$0	\$0	\$0	\$0	\$0	\$2,830
DC Environmental Health	\$0	\$0	\$1,189	\$0	\$0	\$0	\$0	\$0	\$1,949
Animal Services	\$0	\$0	\$3,920	\$0	\$0	\$0	\$0	\$0	\$6,428
201Airport Fund	\$0	\$0	\$0	\$41,901	\$0	\$0	\$0	\$0	\$0
202 Cooperative Extension Fund	\$0	\$0	\$1,652	\$0	\$0	\$0	\$0	\$0	\$2,710
208 Supplemental Indigent Fund	\$0	\$0	\$7,117	\$0	\$0	\$0	\$0	\$0	\$11,672
210 Capital Projects Fund	\$0	\$0	\$5,228	\$0	\$0	\$0	\$846	\$0	\$8,573
215 Senior Citizens Fund	\$0	\$0	\$3,168	\$0	\$0	\$0	\$0	\$0	\$5,195
225 Carson City Transit Fund	\$0	\$0	\$6,594	\$0	\$0	\$0	\$2,054	\$0	\$10,813
230 Library Gift Fund	\$0	\$0	\$185	\$0	\$0	\$0	\$0	\$0	\$304
232 Business Development Fund	\$0	\$0	\$1,410	\$0	\$0	\$0	\$0	\$0	\$2,313
235 Landscape Maintenance Fund	\$0	\$0	\$143	\$0	\$0	\$0	\$0	\$0	\$235
236 Administrative Assessment Fund	\$0	\$0	\$249	\$0	\$0	\$0	\$0	\$0	\$408
240 Traffic/Transportation Fund	\$0	\$0	\$55	\$0	\$0	\$0	\$15,940	\$0	\$91
250 Regional Transportation Fund	\$0	\$0	\$3,578	\$41,901	\$0	\$0	\$1,691	\$3,624	\$5,868
253 V&T Infrastructure Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$846	\$0	\$0
254 Quality of Life Fund	\$0	\$0	\$5,528	\$52,375	\$0	\$0	\$0	\$0	\$9,065
256 Street Maintenance Fund	\$0	\$0	\$22,731	\$0	\$0	\$0	\$0	\$0	\$37,272
257 Infrastructure Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Detail of Allocated Costs

Departments	<u>Purchasing</u>	<u>City Hall</u>	<u>Finance</u>	<u>Human Resources</u>	<u>Information Technology</u>	<u>Internal Auditor</u>	<u>Dispatch</u>	<u>Public Works</u>	<u>Geographic Information Svstems</u>
Wildland Fire Management	\$470	\$0	\$3,128	\$4,438	\$27,384	\$192	\$0	\$0	\$0
Juvenile Probation	\$683	\$0	\$8,850	\$5,103	\$59,544	\$2,891	\$0	\$0	\$0
Juvenile Detention	\$793	\$0	\$8,675	\$9,279	\$49,762	\$2,622	\$0	\$0	\$0
Alternative Sentencing	\$461	\$0	\$8,615	\$7,472	\$45,242	\$2,283	\$0	\$0	\$0
Landfill Administration	\$2,424	\$0	\$15,836	\$6,900	\$31,491	\$3,687	\$0	\$115,496	\$0
Juvenile Court	\$260	\$0	\$3,853	\$1,109	\$12,112	\$1,199	\$0	\$0	\$0
Juvenile Court Fees/Assessments	\$17	\$0	\$207	\$0	\$0	\$36	\$0	\$0	\$0
District/Justice Court	\$2,188	\$0	\$24,242	\$18,083	\$167,907	\$7,322	\$0	\$0	\$0
DC/JC Fees & Assessment	\$959	\$0	\$3,590	\$11,021	\$0	\$615	\$0	\$0	\$0
Parks Administration	\$243	\$0	\$2,969	\$1,331	\$14,534	\$944	\$0	\$0	\$0
Park Maintenance	\$967	\$0	\$9,655	\$5,358	\$42,494	\$2,564	\$0	\$0	\$0
Grants, Gifts, Donations	\$16	\$0	\$205	\$9,545	\$0	\$35	\$0	\$0	\$0
Youth Sports Assoc	\$35	\$0	\$489	\$532	\$0	\$93	\$0	\$0	\$0
Multi Purp Athletic Ctr	\$42	\$0	\$1,659	\$1,775	\$10,509	\$224	\$0	\$0	\$0
Swimming Pool	\$256	\$0	\$13,484	\$22,664	\$129,436	\$1,109	\$0	\$0	\$0
Community Center	\$113	\$0	\$3,247	\$3,485	\$19,500	\$534	\$0	\$0	\$0
Recreation	\$131	\$0	\$8,401	\$25,837	\$83,663	\$706	\$0	\$0	\$0
Sports	\$110	\$0	\$6,301	\$9,762	\$58,909	\$537	\$0	\$0	\$0
Library	\$2,653	\$0	\$11,904	\$13,365	\$55,836	\$2,883	\$0	\$0	\$0
Sexual Assalt Response Team	\$0	\$0	\$762	\$1,553	\$9,196	\$20	\$0	\$0	\$0
Welfare	\$255	\$0	\$3,724	\$222	\$2,422	\$845	\$0	\$0	\$0
Health Admin	\$1,171	\$0	\$7,127	\$22,915	\$95,274	\$905	\$0	\$0	\$0
Medical	\$0	\$0	\$445	\$0	\$0	\$198	\$0	\$0	\$0
Environmental Health	\$183	\$0	\$1,756	\$1,109	\$12,112	\$534	\$0	\$0	\$0
DC Environmental Health	\$81	\$0	\$1,114	\$444	\$4,844	\$368	\$0	\$0	\$0
Animal Services	\$553	\$0	\$7,079	\$0	\$0	\$1,213	\$0	\$0	\$0
201Airport Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
202 Cooperative Extension Fund	\$222	\$0	\$2,749	\$222	\$1,313	\$511	\$0	\$0	\$0
208 Supplemental Indigent Fund	\$885	\$0	\$10,943	\$222	\$1,313	\$2,202	\$0	\$0	\$0
210 Capital Projects Fund	\$11,412	\$0	\$19,412	\$0	\$0	\$1,618	\$0	\$0	\$0
215 Senior Citizens Fund	\$224	\$0	\$4,743	\$666	\$7,267	\$980	\$0	\$0	\$0
225 Carson City Transit Fund	\$1,234	\$0	\$10,708	\$3,203	\$7,267	\$2,041	\$0	\$0	\$0
230 Library Gift Fund	\$26	\$0	\$308	\$0	\$0	\$58	\$0	\$0	\$0
232 Business Development Fund	\$193	\$0	\$2,288	\$0	\$0	\$436	\$0	\$0	\$0
235 Landscape Maintenance Fund	\$187	\$0	\$231	\$0	\$0	\$44	\$0	\$0	\$0
236 Administrative Assessment Fund	\$35	\$0	\$412	\$0	\$0	\$77	\$0	\$0	\$0
240 Traffic/Transportation Fund	\$21	\$0	\$38	\$113	\$0	\$17	\$0	\$0	\$0
250 Regional Transportation Fund	\$15,367	\$0	\$12,104	\$1,775	\$14,945	\$1,107	\$0	\$105,627	\$0
253 V&T Infrastructure Fund	\$142	\$0	\$1,794	\$0	\$0	\$0	\$0	\$0	\$0
254 Quality of Life Fund	\$16,535	\$0	\$17,193	\$2,219	\$18,680	\$1,710	\$0	\$14,137	\$56,068
256 Street Maintenance Fund	\$5,039	\$0	\$26,012	\$7,830	\$55,716	\$7,033	\$0	\$147,505	\$0
257 Infrastructure Tax	\$2,304	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Carson City, Nevada - Full Cost Allocation

Detail of Allocated Costs

Departments	<u>Facilities Maintenance</u>	<u>Total Plan Allocated</u>
Wildland Fire Management	\$0	\$37,246
Juvenile Probation	\$13,009	\$115,943
Juvenile Detention	\$31,071	\$124,571
Alternative Sentencing	\$0	\$95,437
Landfill Administration	\$1,604	\$234,024
Juvenile Court	\$4,010	\$287,334
Juvenile Court Fees/Assessments	\$0	\$562
District/Justice Court	\$102,545	\$979,672
DC/JC Fees & Assessment	\$0	\$21,433
Parks Administration	\$83,949	\$158,757
Park Maintenance	\$729	\$83,643
Grants, Gifts, Donations	\$0	\$10,101
Youth Sports Assoc	\$0	\$1,944
Multi Purp Athletic Ctr	\$14,726	\$30,846
Swimming Pool	\$48,697	\$225,107
Community Center	\$107,670	\$139,103
Recreation	\$2,197	\$126,963
Sports	\$0	\$80,202
Library	\$13,414	\$137,087
Sexual Assalt Response Team	\$0	\$11,700
Welfare	\$0	\$14,672
Health Admin	\$57,064	\$277,363
Medical	\$0	\$2,336
Environmental Health	\$0	\$20,250
DC Environmental Health	\$0	\$9,989
Animal Services	\$4,796	\$23,989
201Airport Fund	\$0	\$41,901
202 Cooperative Extension Fund	\$6,805	\$16,184
208 Supplemental Indigent Fund	\$0	\$34,354
210 Capital Projects Fund	\$0	\$47,089
215 Senior Citizens Fund	\$83,052	\$105,295
225 Carson City Transit Fund	\$6,342	\$50,256
230 Library Gift Fund	\$0	\$881
232 Business Development Fund	\$0	\$6,640
235 Landscape Maintenance Fund	\$0	\$840
236 Administrative Assessment Fund	\$0	\$1,181
240 Traffic/Transportation Fund	\$0	\$16,275
250 Regional Transportation Fund	\$213	\$207,800
253 V&T Infrastructure Fund	\$0	\$2,782
254 Quality of Life Fund	\$0	\$193,510
256 Street Maintenance Fund	\$22,753	\$331,891
257 Infrastructure Tax	\$0	\$2,304

Carson City, Nevada - Full Cost Allocation

Detail of Allocated Costs

Departments	<u>Building Charge</u>	<u>Equip Charge</u>	<u>Board of Supervisors</u>	<u>Clerk</u>	<u>Recorder</u>	<u>Public Safety Complex</u>	<u>Treasurer</u>	<u>District Attorney</u>	<u>City Manager</u>
275 Grant Fund	\$0	\$0	\$21,746	\$0	\$0	\$0	\$0	\$0	\$35,659
280 Commissary Fund	\$0	\$0	\$1,121	\$0	\$0	\$0	\$0	\$0	\$1,838
287 911 Surcharge	\$0	\$0	\$2,802	\$0	\$0	\$0	\$423	\$0	\$4,595
295 Arts & Culture Fund	\$0	\$0	\$895	\$0	\$0	\$0	\$0	\$0	\$1,468
410 Debt Svc-Carson City	\$0	\$0	\$0	\$6,984	\$0	\$0	\$0	\$0	\$0
501 Ambulance	\$0	\$0	\$18,657	\$0	\$0	\$0	\$0	\$0	\$30,590
505 Stormwater Drainage	\$0	\$0	\$1,700	\$0	\$0	\$0	\$71,653	\$2,899	\$2,789
510 Wastewater Fund	\$0	\$0	\$28,438	\$0	\$0	\$0	\$74,612	\$2,899	\$46,631
520 Water	\$0	\$0	\$39,902	\$0	\$0	\$0	\$75,059	\$2,899	\$65,430
525 Building Permits	\$7,114	\$0	\$6,258	\$0	\$0	\$0	\$23,926	\$5,437	\$10,262
530 Cemetery	\$0	\$0	\$285	\$0	\$0	\$0	\$1,196	\$0	\$468
550 CC Sanitary Landfill	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
560 Fleet Management	\$0	\$0	\$9,093	\$0	\$0	\$0	\$0	\$0	\$14,912
570 Group Medical Insurance	\$609	\$0	\$11,103	\$0	\$0	\$0	\$0	\$0	\$18,205
580 Workers Compensation Ins	\$1,713	\$0	\$5,497	\$0	\$0	\$0	\$0	\$2,902	\$9,012
590 Insurance Fund	\$0	\$0	\$5,649	\$0	\$0	\$0	\$0	\$0	\$9,263
602 Redevelopment	\$0	\$0	\$1,264	\$0	\$0	\$0	\$0	\$2,899	\$2,072
603 Redevelopment Revolving	\$0	\$0	\$1,120	\$41,900	\$0	\$0	\$0	\$0	\$1,837
730 School Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$4,017	\$0	\$0
740 Tourism Authority	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
760 Sub-Conservancy District	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
All Other	\$0	\$0	\$0	\$0	\$46,164	\$0	\$43,210	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	(\$549,105)	\$0	(\$207,400)	(\$1,979,132)	\$0
Direct Bill									
Unallocated					\$549,105		\$207,400	\$1,979,132	
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Carson City, Nevada - Full Cost Allocation

Detail of Allocated Costs

Departments	<u>Purchasing</u>	<u>City Hall</u>	<u>Finance</u>	<u>Human Resources</u>	<u>Information Technology</u>	<u>Internal Auditor</u>	<u>Dispatch</u>	<u>Public Works</u>	<u>Geographic Information Svstems</u>
275 Grant Fund	\$0	\$0	\$11,805	\$0	\$0	\$6,729	\$0	\$0	\$0
280 Commissary Fund	\$146	\$0	\$1,683	\$444	\$3,736	\$347	\$0	\$0	\$0
287 911 Surcharge	\$396	\$0	\$6,427	\$0	\$0	\$867	\$0	\$0	\$0
295 Arts & Culture Fund	\$130	\$0	\$761	\$222	\$2,422	\$277	\$0	\$0	\$0
410 Debt Svc-Carson City	\$0	\$0	\$8,970	\$0	\$0	\$0	\$0	\$0	\$0
501 Ambulance	\$1,260	\$0	\$16,794	\$7,543	\$71,275	\$5,764	\$204,686	\$0	\$0
505 Stormwater Drainage	\$4,394	\$0	(\$2,240)	\$0	\$0	\$526	\$0	\$237,662	\$25,485
510 Wastewater Fund	\$25,011	\$0	\$26,384	\$15,637	\$70,249	\$8,798	\$0	\$1,025,064	\$40,777
520 Water	\$13,750	\$0	\$42,166	\$18,731	\$58,138	\$12,345	\$0	\$514,265	\$25,485
525 Building Permits	\$637	\$0	\$8,451	\$666	\$5,050	\$1,936	\$0	\$245,930	\$0
530 Cemetery	\$20	\$0	\$411	\$222	\$1,313	\$88	\$0	\$0	\$0
550 CC Sanitary Landfill	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
560 Fleet Management	\$1,149	\$0	\$10,240	\$2,343	\$19,379	\$2,814	\$0	\$110,428	\$0
570 Group Medical Insurance	\$1,377	\$355	\$10,860	\$34,903	\$8,581	\$3,435	\$0	\$0	\$0
580 Workers Compensation Ins	\$681	\$2,494	\$18,530	(\$5,344)	\$4,844	\$1,701	\$0	\$0	\$0
590 Insurance Fund	\$1,152	\$0	\$17,109	\$0	\$0	\$1,748	\$0	\$0	\$0
602 Redevelopment	\$68	\$0	\$1,049	\$222	\$2,422	\$391	\$0	\$0	\$0
603 Redevelopment Revolving	\$1,212	\$0	\$1,854	\$0	\$0	\$346	\$0	\$0	\$0
730 School Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
740 Tourism Authority	\$213	\$0	\$922	\$4,080	\$18,476	\$0	\$0	\$0	\$0
760 Sub-Conservancy District	\$534	\$0	\$1,536	\$3,328	\$36,335	\$0	\$0	\$0	\$0
All Other	\$8,469	\$0	\$17,042	\$37	\$0	\$0	\$77,061	\$0	\$178,398
Subtotal	\$0	\$0	(\$141,822)	(\$123,361)	\$0	\$0	\$0	(\$151,239)	\$0
Direct Bill			\$87,194	\$123,361					
Unallocated			\$54,628					\$151,239	
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Carson City, Nevada - Full Cost Allocation
Detail of Allocated Costs

Departments	<u>Facilities Maintenance</u>	<u>Total Plan Allocated</u>
275 Grant Fund	\$0	\$75,939
280 Commissary Fund	\$0	\$9,315
287 911 Surcharge	\$0	\$15,510
295 Arts & Culture Fund	\$0	\$6,175
410 Debt Svc-Carson City	\$0	\$15,954
501 Ambulance	\$0	\$356,569
505 Stormwater Drainage	\$6,463	\$351,331
510 Wastewater Fund	\$14,897	\$1,379,397
520 Water	\$41,337	\$909,507
525 Building Permits	\$10,450	\$326,117
530 Cemetery	\$6,656	\$10,659
550 CC Sanitary Landfill	\$0	\$0
560 Fleet Management	\$19,960	\$190,318
570 Group Medical Insurance	\$794	\$90,222
580 Workers Compensation Ins	\$2,232	\$44,262
590 Insurance Fund	\$0	\$34,921
602 Redevelopment	\$0	\$10,387
603 Redevelopment Revolving	\$0	\$48,269
730 School Debt Service	\$0	\$4,017
740 Tourism Authority	\$0	\$23,691
760 Sub-Conservancy District	\$0	\$41,733
All Other	\$342,069	\$712,450
Subtotal	\$0	\$13,888,821
Direct Bill		\$210,555
Unallocated		\$2,941,504
Total	\$0	\$17,040,880

Carson City, Nevada - Full Cost Allocation
Summary of allocation basis

Department	Basis of allocation
1 - Building Charge	
1.004 City Hall	Total Square Footage Occupied By Department
1.005 Public Safety Complex	Total Square Footage Occupied By Department
1.006 BRIC Building	
1.007 Dispatch	Direct Allocation to Dispatch
2 - Equipment Charge	
2.004 Furniture, Fixtures & Equip	Value of General Equipment by Department
1010100 - Board of Supervisors	
3.004 Countywide Support	Total Expenditures By Dept/Fund (Exc. Capital, Debt)
1010212 - Clerk	
4.004 Boards & Commission	Number of Boards & Commissions Meeting Attended By Department
1010213 - Recorder	
5.004 Records Management	Number of Records Filmed and Scanned By Department
1010215 - Public Safety Complex	
6.004 Utilities	Square Footage by Department
6.005 Common Costs	Number of Positions By Department/Fund
1010300 - Treasurer	
7.004 Debt Management	Count of Bond Payments by Fund
7.005 Utility Collect	Direct Allocation to Sewer, Water and Storm Water
7.006 Investments	Monthly Banking Transaction by Dept or Fund
7.007 Revenue Reconciliation	Monthly Banking Transaction by Dept or Fund
7.008 Parking Ticket Collections	Direct Allocation to Traffic/Transportation (Fund 240)
7.009 Landfill Collections	Direct Allocation to Landfill 6804
7.010 JAC Collections	Direct Allocation to Carson City Transit Fund 225
7.011 Human Resources	Direct Allocation to Human Resources
1010500 - District Attorney	
8.004 Departmental Support	Departmental Support
1010600 - City Manager	
9.004 City Manager	Total Expenditures By Dept/Fund (Exc. Capital, Debt)
1010620 - Purchasing	
10.004 General Purchasing	Total Operating Expenditures By Dept/Fund
10.005 Purchasing Contracts	Purchasing Contracts by Department/Fund

Carson City, Nevada - Full Cost Allocation

Summary of allocation basis

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

Summary of allocation basis

Department	Basis of allocation
19.004 City Hall	Total Square Footage Occupied By Department
19.005 Public Safety	Total Square Footage Occupied By Department/Fund
19.006 Direct Maintenance Support	Time Record Logs
19.007 Custodial Services	Total Square Footage Occupied By Department/Fund

SCHEDULE 1.01

BUILDING CHARGE

NATURE AND EXTENT OF SERVICE

Carson City tracks depreciation of each building. Building depreciation is determined in accordance with the Generally Accepted Accounting Principles (GAAP) and reported in the Comprehensive Annual Finance Report (CAFR) for the same period. Land acquisition costs are disallowed and have not been included in the building cost. The building asset list does not represent the complete list of City assets, but rather only those assets determined to be essential to the cost allocation model.

Building Charge is applied for the following buildings and is allocated based on occupied square footage by department:

City Hall
Public Safety Complex
BRIC Building*
Dispatch

**As a matter of convenience for the model, costs allocated to the BRIC Building from other Central Service Departments are distributed to the occupants through the Building Charge. These costs are identified in the Additions: 2nd section of the Schedule of Costs To Be Allocated by Function, Schedule 1.003.*

	Building Charge		Costs to be allocated	
	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures Per Financial Statement:				
Allocated additions:				
1010300 - Treasurer		\$389	\$389	
Total allocated additions:		\$389	\$389	\$389
Departmental cost adjustments:				
City Hall	\$54,503			
Public Safety Complex	\$483,329			
BRIC Building	\$23,326			
Dispatch	\$12,668			
Total departmental cost adjustments:	\$573,826			\$573,826
Total to be allocated	\$573,826	\$389		\$574,215

Carson City, Nevada - Full Cost Allocation

Building Charge
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>City Hall</u>	<u>Public Safety Complex</u>	<u>BRIC Building</u>	<u>Dispatch</u>
<u>Other Expense and Cost</u>						
SALARIES & WAGES						
FRINGE BENEFITS						
<u>Cost Adjustments</u>						
City Hall	\$54,503		\$54,503			
Public Safety Complex	\$483,329			\$483,329		
BRIC Building	\$23,326				\$23,326	
Dispatch	\$12,668					\$12,668
Functional Cost	<u>\$573,826</u>		<u>\$54,503</u>	<u>\$483,329</u>	<u>\$23,326</u>	<u>\$12,668</u>
Allocable Costs	<u>\$573,826</u>		<u>\$54,503</u>	<u>\$483,329</u>	<u>\$23,326</u>	<u>\$12,668</u>
1st Allocation	\$573,826		\$54,503	\$483,329	\$23,326	\$12,668
Additions: 2nd						
Treasurer	\$389				\$389	
Functional Cost	<u>\$389</u>				<u>\$389</u>	
Allocable Costs	<u>\$389</u>				<u>\$389</u>	
2nd Allocation	\$389				\$389	
Total allocated	<u>\$574,215</u>		<u>\$54,503</u>	<u>\$483,329</u>	<u>\$23,715</u>	<u>\$12,668</u>

Building Charge
Detail allocation of
City Hall

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	701	4.779 %	\$2,605		\$2,605		\$2,605
Treasurer	1,882	12.831 %	\$6,993		\$6,993		\$6,993
Assessor	1,412	9.626 %	\$5,247		\$5,247		\$5,247
City Manager	3,279	22.355 %	\$12,184		\$12,184		\$12,184
Finance	1,548	10.554 %	\$5,752		\$5,752		\$5,752
Human Resources	3,052	20.807 %	\$11,341		\$11,341		\$11,341
Information Technology	2,027	13.819 %	\$7,532		\$7,532		\$7,532
570 Group Medical Insurance	164	1.118 %	\$609		\$609		\$609
580 Workers Compensation Ins	461	3.143 %	\$1,713		\$1,713		\$1,713
Pulbic Guardian	142	0.968 %	\$527		\$527		\$527
Total	<u>14,668</u>	<u>100.000 %</u>	<u>\$54,503</u>		<u>\$54,503</u>		<u>\$54,503</u>

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

Source: Facilities Maintenance

Building Charge
Detail allocation of
Public Safety Complex

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Recorder	8,147	15.702 %	\$75,892		\$75,892		\$75,892
Collections	336	0.648 %	\$3,130		\$3,130		\$3,130
District Attorney	7,358	14.181 %	\$68,543		\$68,543		\$68,543
Detention Facility	5,590	10.774 %	\$52,073		\$52,073		\$52,073
District/Justice Court	30,454	58.695 %	\$283,691		\$283,691		\$283,691
Total	51,885	100.000 %	\$483,329		\$483,329		\$483,329

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

Source: Facilities Maintenance

Building Charge
Detail allocation of
BRIC Building

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Planning	3,693	39.994 %	\$9,329		\$9,329	\$156	\$9,485
525 Building Permits	2,770	29.998 %	\$6,997		\$6,997	\$117	\$7,114
Business License	1,847	20.002 %	\$4,666		\$4,666	\$78	\$4,744
Public Works	924	10.006 %	\$2,334		\$2,334	\$38	\$2,372
Total	9,234	100.000 %	\$23,326		\$23,326	\$389	\$23,715

(A) Alloc basis:

Source:

Carson City, Nevada - Full Cost Allocation

Building Charge
Detail allocation of
Dispatch

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Dispatch	1	100.000 %	\$12,668		\$12,668		\$12,668
Total	1	100.000 %	\$12,668		\$12,668		\$12,668
(A) Alloc basis:	Direct Allocation to Dispatch						
Source:	Facilities Maintenance						

Carson City, Nevada - Full Cost Allocation

Building Charge
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Hall</u>	<u>Public Safety Complex</u>	<u>BRIC Building</u>	<u>Dispatch</u>
Board of Supervisors	\$2,605	\$2,605			
Recorder	\$75,892		\$75,892		
Treasurer	\$6,993	\$6,993			
District Attorney	\$68,543		\$68,543		
City Manager	\$12,184	\$12,184			
Finance	\$5,752	\$5,752			
Human Resources	\$11,341	\$11,341			
Information Technology	\$7,532	\$7,532			
Dispatch	\$12,668				\$12,668
Public Works	\$2,372			\$2,372	
Pulbic Guardian	\$527	\$527			
Collections	\$3,130		\$3,130		
Assessor	\$5,247	\$5,247			
Planning	\$9,485			\$9,485	
Business License	\$4,744			\$4,744	
Detention Facility	\$52,073		\$52,073		
District/Justice Court	\$283,691		\$283,691		
525 Building Permits	\$7,114			\$7,114	
570 Group Medical Insurance	\$609	\$609			
580 Workers Compensation Ins	\$1,713	\$1,713			
Total	\$574,215	\$54,503	\$483,329	\$23,715	\$12,668

SCHEDULE 2.01

EQUIPMENT CHARGE

NATURE AND EXTENT OF SERVICE

Asset depreciation is determined by the Carson City Fixed Asset Allowance in accordance with the Generally Accepted Accounting Principles (GAAP) and reported in the CAFR for the same period. The asset list does not represent the complete asset list of the City, but rather only those assets determined to be essential to the cost allocation model.

Costs are allocated based on the depreciation value of assets by department.

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:				
Departmental cost adjustments:				
EQUIPMENT	\$114,185			
Total departmental cost adjustments:	<u>\$114,185</u>	-	-	<u>\$114,185</u>
Total to be allocated	<u><u>\$114,185</u></u>	:	:	<u><u>\$114,185</u></u>

Equipment Charge
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Furniture, Fixtures & Equip</u>
<u>Other Expense and Cost</u>			
SALARIES & WAGES			
FRINGE BENEFITS			
<u>Cost Adjustments</u>			
EQUIPMENT	\$114,185		\$114,185
Functional Cost	\$114,185		\$114,185
Allocable Costs	\$114,185		\$114,185
1st Allocation	\$114,185		\$114,185
Functional Cost			
Allocable Costs			
2nd Allocation			
Total allocated	\$114,185		\$114,185

Equipment Charge
Detail allocation of
Furniture, Fixtures & Equip

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
District Attorney	235	0.206 %	\$235		\$235		\$235
City Manager	2,060	1.804 %	\$2,060		\$2,060		\$2,060
Information Technology	59,735	52.314 %	\$59,735		\$59,735		\$59,735
Public Works	2,643	2.315 %	\$2,643		\$2,643		\$2,643
Dispatch	16,285	14.262 %	\$16,285		\$16,285		\$16,285
Finance	741	0.649 %	\$741		\$741		\$741
Facilities Maintenance	18,407	16.120 %	\$18,407		\$18,407		\$18,407
Recorder	9,681	8.478 %	\$9,681		\$9,681		\$9,681
Geographic Information Systems	3,579	3.134 %	\$3,579		\$3,579		\$3,579
Treasurer	819	0.718 %	\$819		\$819		\$819
Total	<u>114,185</u>	<u>100.000 %</u>	<u>\$114,185</u>		<u>\$114,185</u>		<u>\$114,185</u>

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

Source: Fixed Assets Current Operations Report

Equipment Charge
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Furniture, Fixtures & Equip</u>
Recorder	\$9,681	\$9,681
Treasurer	\$819	\$819
District Attorney	\$235	\$235
City Manager	\$2,060	\$2,060
Finance	\$741	\$741
Information Technology	\$59,735	\$59,735
Dispatch	\$16,285	\$16,285
Public Works	\$2,643	\$2,643
Geographic Information Systems	\$3,579	\$3,579
Facilities Maintenance	\$18,407	\$18,407
Total	\$114,185	\$114,185

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.

Expenditures Per Financial Statement:	1st Allocation	2nd Allocation	Sub-total	Total
	\$253,035			\$253,035
Allocated additions:				
1 - Building Charge	\$2,605		\$2,605	
1010212 - Clerk		\$194,865	\$194,865	
1010213 - Recorder		\$11,700	\$11,700	
1010500 - District Attorney		\$94,620	\$94,620	
1010600 - City Manager		\$2,176	\$2,176	
1010620 - Purchasing		\$176	\$176	
1010630 - City Hall		\$5,148	\$5,148	
1010701 - Finance		\$1,447	\$1,447	
1010705 - Human Resources		\$1,822	\$1,822	
1010710 - Information Technology		\$11,987	\$11,987	
1010800 - Internal Auditor		\$418	\$418	
1013034 - Facilities Maintenance		\$3,322	\$3,322	
Total allocated additions:	\$2,605	\$327,681	\$330,286	\$330,286
Total to be allocated	\$255,640	\$327,681		\$583,321

Carson City, Nevada - Full Cost Allocation

Board of Supervisors
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Countywide Support</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$144,123		\$144,123
FRINGE BENEFITS	\$103,619		\$103,619
<u>Other Expense and Cost</u>			
SERVICE AND SUPPLIES	\$5,293		\$5,293
Departmental Expenditures	\$253,035		\$253,035
Additions: 1st			
Other	\$2,605	\$2,605	
Functional Cost	\$255,640	\$2,605	\$253,035
Reallocate Admin		(\$2,605)	\$2,605
Allocable Costs	\$255,640		\$255,640
1st Allocation	\$255,640		\$255,640
Additions: 2nd			
Other	\$327,681	\$327,681	
Functional Cost	\$327,681	\$327,681	
Reallocate Admin		(\$327,681)	\$327,681
Allocable Costs	\$327,681		\$327,681
2nd Allocation	\$327,681		\$327,681
Total allocated	\$583,321		\$583,321

Carson City, Nevada - Full Cost Allocation

Board of Supervisors
Detail allocation of
Countywide Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Clerk	330,923	0.318 %	\$812		\$812	\$1,041	\$1,853
Recorder	527,502	0.506 %	\$1,294		\$1,294	\$1,659	\$2,953
Public Safety Complex	206,601	0.198 %	\$507		\$507	\$650	\$1,157
Elections	332,948	0.320 %	\$817		\$817	\$1,047	\$1,864
Treasurer	613,026	0.588 %	\$1,504		\$1,504	\$1,928	\$3,432
Assessor	838,965	0.805 %	\$2,058		\$2,058	\$2,638	\$4,696
District Attorney	2,853,379	2.738 %	\$7,000		\$7,000	\$8,973	\$15,973
City Manager	782,989	0.751 %	\$1,921		\$1,921	\$2,462	\$4,383
Public Defender	1,746,044	1.676 %	\$4,284		\$4,284	\$5,491	\$9,775
Central Services	745,850	0.716 %	\$1,830		\$1,830	\$2,345	\$4,175
Finance	701,200	0.673 %	\$1,720		\$1,720	\$2,205	\$3,925
Human Resources	314,817	0.302 %	\$772		\$772	\$990	\$1,762
Information Technology	2,795,184	2.682 %	\$6,858		\$6,858	\$8,790	\$15,648
Geographic Information Systems	488,139	0.468 %	\$1,198		\$1,198	\$1,535	\$2,733
Purchasing	135,817	0.130 %	\$333		\$333	\$427	\$760
City Hall	71,919	0.069 %	\$176		\$176	\$226	\$402
Internal Auditor	154,937	0.149 %	\$380		\$380	\$487	\$867
Planning	732,622	0.703 %	\$1,797		\$1,797	\$2,304	\$4,101
Business License	117,294	0.113 %	\$288		\$288	\$369	\$657
Sheriff Administration	1,309,003	1.256 %	\$3,211		\$3,211	\$4,116	\$7,327
Sheriff Patrol	6,905,803	6.627 %	\$16,942		\$16,942	\$21,717	\$38,659
Sheriff General Services	597,434	0.573 %	\$1,466		\$1,466	\$1,879	\$3,345
Detention Facility	4,627,649	4.441 %	\$11,353		\$11,353	\$14,553	\$25,906
Dispatch	2,097,005	2.012 %	\$5,145		\$5,145	\$6,594	\$11,739
Trinet Grant	93,961	0.090 %	\$231		\$231	\$295	\$526
Fire Administration	280,457	0.269 %	\$688		\$688	\$882	\$1,570
Fire Operations	6,926,148	6.647 %	\$16,992		\$16,992	\$21,781	\$38,773
Fire Prevention	464,206	0.445 %	\$1,139		\$1,139	\$1,460	\$2,599
Fire Training	312,369	0.300 %	\$766		\$766	\$982	\$1,748
Emergency Management	265,281	0.255 %	\$651		\$651	\$834	\$1,485
Public Works	2,372,499	2.277 %	\$5,821		\$5,821	\$7,461	\$13,282
Juvenile Court	692,612	0.665 %	\$1,699		\$1,699	\$2,178	\$3,877
Juvenile Probation	1,669,201	1.602 %	\$4,095		\$4,095	\$5,249	\$9,344
Juvenile Detention	1,513,693	1.453 %	\$3,714		\$3,714	\$4,760	\$8,474
District/Justice Court	4,227,664	4.057 %	\$10,372		\$10,372	\$13,295	\$23,667
Alternative Sentencing	1,317,921	1.265 %	\$3,233		\$3,233	\$4,144	\$7,377
Parks Administration	544,913	0.523 %	\$1,337		\$1,337	\$1,714	\$3,051
Park Maintenance	1,480,388	1.421 %	\$3,632		\$3,632	\$4,655	\$8,287
Grants, Gifts, Donations	20,270	0.019 %	\$50		\$50	\$64	\$114
Swimming Pool	640,216	0.614 %	\$1,571		\$1,571	\$2,013	\$3,584
Community Center	308,164	0.296 %	\$756		\$756	\$969	\$1,725

Carson City, Nevada - Full Cost Allocation

Board of Supervisors
Detail allocation of
Countywide Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Recreation	407,918	0.391 %	\$1,001		\$1,001	\$1,283	\$2,284
Sports	310,171	0.298 %	\$761		\$761	\$975	\$1,736
Library	1,664,642	1.598 %	\$4,084		\$4,084	\$5,235	\$9,319
Health Admin	522,720	0.502 %	\$1,282		\$1,282	\$1,644	\$2,926
Landfill Administration	2,128,849	2.043 %	\$5,223		\$5,223	\$6,695	\$11,918
Animal Services	700,236	0.672 %	\$1,718		\$1,718	\$2,202	\$3,920
202 Cooperative Extension Fund	295,176	0.283 %	\$724		\$724	\$928	\$1,652
208 Supplemental Indigent Fund	1,271,496	1.220 %	\$3,119		\$3,119	\$3,998	\$7,117
215 Senior Citizens Fund	565,886	0.543 %	\$1,388		\$1,388	\$1,780	\$3,168
225 Carson City Transit Fund	1,178,003	1.131 %	\$2,890		\$2,890	\$3,704	\$6,594
230 Library Gift Fund	33,103	0.032 %	\$81		\$81	\$104	\$185
236 Administrative Assessment Fund	44,408	0.043 %	\$109		\$109	\$140	\$249
240 Traffic/Transportation Fund	9,943	0.010 %	\$24		\$24	\$31	\$55
250 Regional Transportation Fund	639,312	0.614 %	\$1,568		\$1,568	\$2,010	\$3,578
254 Quality of Life Fund	987,472	0.948 %	\$2,423		\$2,423	\$3,105	\$5,528
256 Street Maintenance Fund	4,060,431	3.897 %	\$9,962		\$9,962	\$12,769	\$22,731
275 Grant Fund	3,884,664	3.728 %	\$9,530		\$9,530	\$12,216	\$21,746
280 Commissary Fund	200,276	0.192 %	\$491		\$491	\$630	\$1,121
505 Stormwater Drainage	303,775	0.292 %	\$745		\$745	\$955	\$1,700
510 Wastewater Fund	5,079,847	4.875 %	\$12,463		\$12,463	\$15,975	\$28,438
520 Water	7,127,762	6.840 %	\$17,487		\$17,487	\$22,415	\$39,902
525 Building Permits	1,117,911	1.073 %	\$2,743		\$2,743	\$3,515	\$6,258
530 Cemetery	50,892	0.049 %	\$125		\$125	\$160	\$285
560 Fleet Management	1,624,475	1.559 %	\$3,985		\$3,985	\$5,108	\$9,093
570 Group Medical Insurance	1,983,264	1.903 %	\$4,866		\$4,866	\$6,237	\$11,103
580 Workers Compensation Ins	981,844	0.942 %	\$2,409		\$2,409	\$3,088	\$5,497
590 Insurance Fund	1,009,127	0.968 %	\$2,476		\$2,476	\$3,173	\$5,649
602 Redevelopment	225,774	0.217 %	\$554		\$554	\$710	\$1,264
603 Redevelopment Revolving	200,106	0.192 %	\$491		\$491	\$629	\$1,120
Medical	114,542	0.110 %	\$281		\$281	\$360	\$641
Environmental Health	308,330	0.296 %	\$756		\$756	\$970	\$1,726
Investigations	2,610,269	2.505 %	\$6,404		\$6,404	\$8,209	\$14,613
DC/JC Fees & Assessment	355,221	0.341 %	\$871		\$871	\$1,117	\$1,988
Northgate	33,273	0.032 %	\$82		\$82	\$105	\$187
210 Capital Projects Fund	933,857	0.896 %	\$2,291		\$2,291	\$2,937	\$5,228
287 911 Surcharge	500,533	0.480 %	\$1,228		\$1,228	\$1,574	\$2,802
Wildland Fire Management	110,566	0.106 %	\$271		\$271	\$348	\$619
Facilities Maintenance	1,443,342	1.385 %	\$3,541		\$3,541	\$4,539	\$8,080
Pulbic Guardian	250,291	0.240 %	\$614		\$614	\$787	\$1,401
Chartered Admin	1,089,561	1.046 %	\$2,673		\$2,673	\$3,426	\$6,099
253 V&T Infrastructure Fund	8						

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>
Multi Purp Athletic Ctr	129,274	0.124 %	\$317		\$317	\$407	\$724
Youth Sports Assoc	53,837	0.052 %	\$132		\$132	\$169	\$301
Juvenile Court Fees/Assessments	20,474	0.020 %	\$50		\$50	\$64	\$114
DC Environmental Health	212,335	0.204 %	\$521		\$521	\$668	\$1,189
232 Business Development Fund	251,969	0.242 %	\$618		\$618	\$792	\$1,410
235 Landscape Maintenance Fund	25,531	0.025 %	\$63		\$63	\$80	\$143
295 Arts & Culture Fund	159,902	0.153 %	\$392		\$392	\$503	\$895
Sexual Assalt Response Team	11,371	0.011 %	\$28		\$28	\$36	\$64
Welfare	487,528	0.468 %	\$1,196		\$1,196	\$1,533	\$2,729
501 Ambulance	3,332,531	3.197 %	\$8,176		\$8,176	\$10,481	\$18,657
Total	104,201,041	100.000 %	\$255,640		\$255,640	\$327,681	\$583,321

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

Source: Expenditure Worksheet

Board of Supervisors
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Countywide Support</u>
Clerk	\$1,853	\$1,853
Recorder	\$2,953	\$2,953
Public Safety Complex	\$1,157	\$1,157
Treasurer	\$3,432	\$3,432
District Attorney	\$15,973	\$15,973
City Manager	\$4,383	\$4,383
Purchasing	\$760	\$760
City Hall	\$402	\$402
Finance	\$3,925	\$3,925
Human Resources	\$1,762	\$1,762
Information Technology	\$15,648	\$15,648
Internal Auditor	\$867	\$867
Dispatch	\$11,739	\$11,739
Public Works	\$13,282	\$13,282
Geographic Information Systems	\$2,733	\$2,733
Facilities Maintenance	\$8,080	\$8,080
Elections	\$1,864	\$1,864
Pulbic Guardian	\$1,401	\$1,401
Assessor	\$4,696	\$4,696
Public Defender	\$9,775	\$9,775
Central Services	\$4,175	\$4,175
Northgate	\$187	\$187
Planning	\$4,101	\$4,101
Business License	\$657	\$657
Chartered Admin	\$6,099	\$6,099
Sheriff Administration	\$7,327	\$7,327
Investigations	\$14,613	\$14,613
Sheriff Patrol	\$38,659	\$38,659
Sheriff General Services	\$3,345	\$3,345
Detention Facility	\$25,906	\$25,906
Trinet Grant	\$526	\$526
Fire Administration	\$1,570	\$1,570
Fire Operations	\$38,773	\$38,773
Fire Prevention	\$2,599	\$2,599
Fire Training	\$1,748	\$1,748
Emergency Management	\$1,485	\$1,485
Wildland Fire Management	\$619	\$619
Juvenile Probation	\$9,344	\$9,344
Juvenile Detention	\$8,474	\$8,474
Alternative Sentencing	\$7,377	\$7,377
Landfill Administration	\$11,918	\$11,918

Board of Supervisors
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Countywide Support</u>
Juvenile Court	\$3,877	\$3,877
Juvenile Court Fees/Assessments	\$114	\$114
District/Justice Court	\$23,667	\$23,667
DC/JC Fees & Assessment	\$1,988	\$1,988
Parks Administration	\$3,051	\$3,051
Park Maintenance	\$8,287	\$8,287
Grants, Gifts, Donations	\$114	\$114
Youth Sports Assoc	\$301	\$301
Multi Purp Athletic Ctr	\$724	\$724
Swimming Pool	\$3,584	\$3,584
Community Center	\$1,725	\$1,725
Recreation	\$2,284	\$2,284
Sports	\$1,736	\$1,736
Library	\$9,319	\$9,319
Sexual Assault Response Team	\$64	\$64
Welfare	\$2,729	\$2,729
Health Admin	\$2,926	\$2,926
Medical	\$641	\$641
Environmental Health	\$1,726	\$1,726
DC Environmental Health	\$1,189	\$1,189
Animal Services	\$3,920	\$3,920
202 Cooperative Extension Fund	\$1,652	\$1,652
208 Supplemental Indigent Fund	\$7,117	\$7,117
210 Capital Projects Fund	\$5,228	\$5,228
215 Senior Citizens Fund	\$3,168	\$3,168
225 Carson City Transit Fund	\$6,594	\$6,594
230 Library Gift Fund	\$185	\$185
232 Business Development Fund	\$1,410	\$1,410
235 Landscape Maintenance Fund	\$143	\$143
236 Administrative Assessment Fund	\$249	\$249
240 Traffic/Transportation Fund	\$55	\$55
250 Regional Transportation Fund	\$3,578	\$3,578
253 V&T Infrastructure Fund		
254 Quality of Life Fund	\$5,528	\$5,528
256 Street Maintenance Fund	\$22,731	\$22,731
275 Grant Fund	\$21,746	\$21,746
280 Commissary Fund	\$1,121	\$1,121
287 911 Surcharge	\$2,802	\$2,802
295 Arts & Culture Fund	\$895	\$895
501 Ambulance	\$18,657	\$18,657
505 Stormwater Drainage	\$1,700	\$1,700

Board of Supervisors
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Countywide Support</u>
510 Wastewater Fund	\$28,438	\$28,438
520 Water	\$39,902	\$39,902
525 Building Permits	\$6,258	\$6,258
530 Cemetery	\$285	\$285
560 Fleet Management	\$9,093	\$9,093
570 Group Medical Insurance	\$11,103	\$11,103
580 Workers Compensation Ins	\$5,497	\$5,497
590 Insurance Fund	\$5,649	\$5,649
602 Redevelopment	\$1,264	\$1,264
603 Redevelopment Revolving	\$1,120	\$1,120
Total	<u>\$583,321</u>	<u>\$583,321</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			
	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$330,923			\$330,923
Allocated additions:				
1010100 - Board of Supervisors	\$812	\$1,041	\$1,853	
1010213 - Recorder		\$20,536	\$20,536	
1010300 - Treasurer		\$15,237	\$15,237	
1010600 - City Manager		\$2,845	\$2,845	
1010620 - Purchasing		\$183	\$183	
1010701 - Finance		\$1,983	\$1,983	
1010705 - Human Resources		\$12,182	\$12,182	
1010710 - Information Technology		\$14,588	\$14,588	
1010800 - Internal Auditor		\$546	\$546	
Total allocated additions:	\$812	\$69,141	\$69,953	\$69,953
Total to be allocated	\$331,735	\$69,141		\$400,876

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	\$240,849		\$240,849
FRINGE BENEFITS	\$75,424		\$75,424
<u>Other Expense and Cost</u>			
SERVICE AND SUPPLIES	\$14,650		\$14,650
Departmental Expenditures	\$330,923		\$330,923
Additions: 1st			
Other	\$812	\$812	
Functional Cost	\$331,735	\$812	\$330,923
Reallocate Admin		(\$812)	\$812
Allocable Costs	\$331,735		\$331,735
1st Allocation	\$331,735		\$331,735
Additions: 2nd			
Other	\$69,141	\$69,141	
Functional Cost	\$69,141	\$69,141	
Reallocate Admin		(\$69,141)	\$69,141
Allocable Costs	\$69,141		\$69,141
2nd Allocation	\$69,141		\$69,141
Total allocated	\$400,876		\$400,876

Carson City, Nevada - Full Cost Allocation

Clerk
Detail allocation of
Boards & Commission

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	84	58.741 %	\$194,865		\$194,865		\$194,865
Internal Auditor	6	4.196 %	\$13,919		\$13,919	\$7,031	\$20,950
201Airport Fund	12	8.392 %	\$27,838		\$27,838	\$14,063	\$41,901
250 Regional Transportation Fund	12	8.392 %	\$27,838		\$27,838	\$14,063	\$41,901
254 Quality of Life Fund	15	10.490 %	\$34,797		\$34,797	\$17,578	\$52,375
410 Debt Svc-Carson City	2	1.399 %	\$4,640		\$4,640	\$2,344	\$6,984
603 Redevelopment Revolving	12	8.390 %	\$27,838		\$27,838	\$14,062	\$41,900
Total	143	100.000 %	\$331,735		\$331,735	\$69,141	\$400,876

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

Source: Resident Handbook For Boards, Commissions, & Com

Carson City, Nevada - Full Cost Allocation

Clerk
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Boards & Commission</u>
Board of Supervisors	\$194,865	\$194,865
Internal Auditor	\$20,950	\$20,950
201Airport Fund	\$41,901	\$41,901
250 Regional Transportation Fund	\$41,901	\$41,901
254 Quality of Life Fund	\$52,375	\$52,375
410 Debt Svc-Carson City	\$6,984	\$6,984
603 Redevelopment Revolving	\$41,900	\$41,900
Total	\$400,876	\$400,876

SCHEDULE 5.01

RECORDER

NATURE AND EXTENT OF SERVICE

The Recorder office records all documents related to real property. The department has established guidelines for inventorying, cataloging, retaining, and transferring all records. Established and operates a records center for the purpose of storing and servicing records that need not be retained in office space.

Costs of the department are allocated as follows:

- **General Government** - These costs are related to the duties of Recorder. These costs are identified but not allocated.
- **Records Management** - These costs are related to records management. Costs are allocated based on the number of records filmed and scanned by departments.

Carson City, Nevada - Full Cost Allocation

Recorder
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$527,502			\$527,502
Allocated additions:				
1 - Building Charge	\$75,892		\$75,892	
2 - Equipment Charge	\$9,681		\$9,681	
1010100 - Board of Supervisors	\$1,294	\$1,659	\$2,953	
1010215 - Public Safety Complex		\$29,498	\$29,498	
1010300 - Treasurer		\$17,412	\$17,412	
1010500 - District Attorney		\$59,813	\$59,813	
1010600 - City Manager		\$4,536	\$4,536	
1010620 - Purchasing		\$206	\$206	
1010701 - Finance		\$2,884	\$2,884	
1010705 - Human Resources		\$7,174	\$7,174	
1010710 - Information Technology		\$23,690	\$23,690	
1010800 - Internal Auditor		\$871	\$871	
1013034 - Facilities Maintenance		\$28,075	\$28,075	
Total allocated additions:	<u>\$86,867</u>	<u>\$175,818</u>	<u>\$262,685</u>	<u>\$262,685</u>
Total to be allocated	<u>\$614,369</u>	<u>\$175,818</u>		<u>\$790,187</u>

Carson City, Nevada - Full Cost Allocation

Recorder
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>General Government</u>	<u>Records Management</u>
<u>Wages & Benefits</u>				
SALARIES & WAGES	\$329,916	\$85,580	\$167,927	\$76,409
FRINGE BENEFITS	\$152,556	\$39,573	\$77,651	\$35,332
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$10,228	\$2,653	\$5,206	\$2,369
MAINTENANCE SVC CONTRACTS	\$4,318		\$2,159	\$2,159
MICROFILM SUPPLIES	\$3,033			\$3,033
TECHNOLOGY	\$27,451		\$27,451	
Departmental Expenditures	\$527,502	\$127,806	\$280,394	\$119,302
Additions: 1st				
Equipment Charge	\$9,681		\$1,565	\$8,116
Other	\$77,186	\$77,186		
Functional Cost	\$614,369	\$204,992	\$281,959	\$127,418
Reallocate Admin		(\$204,992)	\$143,806	\$61,186
Allocable Costs	\$614,369		\$425,765	\$188,604
Unallocated	(\$425,765)		(\$425,765)	
1st Allocation	\$188,604			\$188,604
Additions: 2nd				
Other	\$175,818	\$175,818		
Functional Cost	\$175,818	\$175,818		
Reallocate Admin		(\$175,818)	\$123,340	\$52,478
Allocable Costs	\$175,818		\$123,340	\$52,478
Unallocated	(\$123,340)		(\$123,340)	
2nd Allocation	\$52,478			\$52,478
Total allocated	\$241,082			\$241,082

Recorder
Detail allocation of
Records Management

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Clerk	75,823	10.888 %	\$20,536		\$20,536		\$20,536
District/Justice Court	449,728	64.582 %	\$121,804		\$121,804	\$40,878	\$162,682
Board of Supervisors	43,199	6.203 %	\$11,700		\$11,700		\$11,700
All Other	127,618	18.327 %	\$34,564		\$34,564	\$11,600	\$46,164
Total	696,368	100.000 %	\$188,604		\$188,604	\$52,478	\$241,082

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

Source: Jon Stone - Monthly Count For Records Management

Recorder
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Records Management</u>
Board of Supervisors	\$11,700	\$11,700
Clerk	\$20,536	\$20,536
District/Justice Court	\$162,682	\$162,682
All Other	\$46,164	\$46,164
Total	\$241,082	\$241,082

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.

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$206,601			\$206,601
Allocated additions:				
1010100 - Board of Supervisors	\$507	\$650	\$1,157	
1010600 - City Manager		\$1,776	\$1,776	
1010620 - Purchasing		\$158	\$158	
1010701 - Finance		\$1,979	\$1,979	
1010800 - Internal Auditor		\$341	\$341	
Total allocated additions:	<u>\$507</u>	<u>\$4,904</u>	<u>\$5,411</u>	<u>\$5,411</u>
Total to be allocated	<u><u>\$207,108</u></u>	<u><u>\$4,904</u></u>		<u><u>\$212,012</u></u>

Carson City, Nevada - Full Cost Allocation

Public Safety Complex
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Utilities</u>	<u>Common Costs</u>
<u>Other Expense and Cost</u>				
SALARIES & WAGES				
FRINGE BENEFITS				
<u>Other Expense and Cost</u>				
OFFICE SUPPLIES	\$26,822			\$26,822
POWER	\$110,262		\$110,262	
HEATING	\$67,127		\$67,127	
R&M SERVICES	\$2,390		\$2,390	
Departmental Expenditures	<u>\$206,601</u>		<u>\$179,779</u>	<u>\$26,822</u>
Additions: 1st				
Other	<u>\$507</u>	<u>\$507</u>		
Functional Cost	<u>\$207,108</u>	<u>\$507</u>	<u>\$179,779</u>	<u>\$26,822</u>
Reallocate Admin		(\$507)	\$441	\$66
Allocable Costs	<u>\$207,108</u>		<u>\$180,220</u>	<u>\$26,888</u>
1st Allocation	<u>\$207,108</u>		<u>\$180,220</u>	<u>\$26,888</u>
Additions: 2nd				
Other	<u>\$4,904</u>	<u>\$4,904</u>		
Functional Cost	<u>\$4,904</u>	<u>\$4,904</u>		
Reallocate Admin		(\$4,904)	\$4,267	\$637
Allocable Costs	<u>\$4,904</u>		<u>\$4,267</u>	<u>\$637</u>
2nd Allocation	<u>\$4,904</u>		<u>\$4,267</u>	<u>\$637</u>
Total allocated	<u>\$212,012</u>		<u>\$184,487</u>	<u>\$27,525</u>

Carson City, Nevada - Full Cost Allocation

Public Safety Complex
Detail allocation of
Utilities

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Recorder	8,147	15.702 %	\$28,298		\$28,298		\$28,298
Collections	336	0.648 %	\$1,167		\$1,167	\$33	\$1,200
District Attorney	7,358	14.181 %	\$25,558		\$25,558	\$718	\$26,276
Detention Facility	5,590	10.774 %	\$19,417		\$19,417	\$545	\$19,962
District/Justice Court	30,454	58.695 %	\$105,780		\$105,780	\$2,971	\$108,751
Total	51,885	100.000 %	\$180,220		\$180,220	\$4,267	\$184,487

(A) Alloc basis: Square Footage by Department

Source: Facilities Maintenance

Public Safety Complex
Detail allocation of
Common Costs

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Recorder	5	4.464 %	\$1,200		\$1,200		\$1,200
District Attorney	26	23.214 %	\$6,242		\$6,242	\$155	\$6,397
Sheriff Administration	9	8.036 %	\$2,161		\$2,161	\$54	\$2,215
Detention Facility	37	33.036 %	\$8,883		\$8,883	\$220	\$9,103
District/Justice Court	35	31.250 %	\$8,402		\$8,402	\$208	\$8,610
Total	112	100.000 %	\$26,888		\$26,888	\$637	\$27,525

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

Source: Personnel Position Control Report

Public Safety Complex
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Utilities</u>	<u>Common Costs</u>
Recorder	\$29,498	\$28,298	\$1,200
District Attorney	\$32,673	\$26,276	\$6,397
Collections	\$1,200	\$1,200	
Sheriff Administration	\$2,215		\$2,215
Detention Facility	\$29,065	\$19,962	\$9,103
District/Justice Court	\$117,361	\$108,751	\$8,610
Total	\$212,012	\$184,487	\$27,525

SCHEDULE 7.01

TREASURER

NATURE AND EXTENT OF SERVICE

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

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

Carson City, Nevada - Full Cost Allocation

Treasurer
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$613,026			\$613,026
Allocated additions:				
1 - Building Charge	\$6,993		\$6,993	
2 - Equipment Charge	\$819		\$819	
1010100 - Board of Supervisors	\$1,504	\$1,928	\$3,432	
1010500 - District Attorney		\$6,759	\$6,759	
1010600 - City Manager		\$5,271	\$5,271	
1010620 - Purchasing		\$214	\$214	
1010630 - City Hall		\$7,638	\$7,638	
1010701 - Finance		\$3,354	\$3,354	
1010705 - Human Resources		\$1,535	\$1,535	
1010710 - Information Technology		\$15,888	\$15,888	
1010800 - Internal Auditor		\$1,012	\$1,012	
1013034 - Facilities Maintenance		\$8,918	\$8,918	
Total allocated additions:	<u>\$9,316</u>	<u>\$52,517</u>	<u>\$61,833</u>	<u>\$61,833</u>
Total to be allocated	<u><u>\$622,342</u></u>	<u><u>\$52,517</u></u>		<u><u>\$674,859</u></u>

Carson City, Nevada - Full Cost Allocation

Treasurer
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Debt Management</u>	<u>Utility Collect</u>	<u>Investments</u>	<u>Revenue Reconciliation</u>	<u>Tax Collection</u>	<u>Parking Ticket Collections</u>	<u>Landfill Collections</u>	<u>JAC Collections</u>
Wages & Benefits										
SALARIES & WAGES	\$277,824	\$35,895	\$8,112	\$63,622	\$24,893	\$61,232	\$72,734	\$5,723	\$4,945	\$333
FRINGE BENEFITS	\$151,159	\$19,530	\$4,414	\$34,615	\$13,544	\$33,315	\$39,573	\$3,114	\$2,691	\$181
Other Expense and Cost										
SERVICES & SUPPLIES	\$3,435	\$444	\$100	\$787	\$308	\$757	\$899	\$71	\$61	\$4
BANKING FEES	\$21,931	\$10,966			\$10,965					
MAINT SERVICE CONTRACT	\$78	\$20		\$39			\$19			
PRINTING/ADVERTISING	\$8,016						\$8,016			
MILEAGE	\$126				\$126					
CLCK2	\$13,642			\$13,642						
POSTAGE/REFUNDS	\$7,672						\$7,672			
ELLECTED OFFICIAL SAL/BE	\$129,143	\$16,685	\$3,771	\$29,574	\$11,571	\$28,463	\$33,810	\$2,660	\$2,299	\$155
Departmental Expenditures	\$613,026	\$83,540	\$16,397	\$142,279	\$61,407	\$123,767	\$162,723	\$11,568	\$9,996	\$673
Additions: 1st										
Other	\$9,316	\$9,316								
Functional Cost	\$622,342	\$92,856	\$16,397	\$142,279	\$61,407	\$123,767	\$162,723	\$11,568	\$9,996	\$673
Reallocate Admin		(\$92,856)	\$2,876	\$24,951	\$10,769	\$21,705	\$28,537	\$2,029	\$1,753	\$118
Allocable Costs	\$622,342		\$19,273	\$167,230	\$72,176	\$145,472	\$191,260	\$13,597	\$11,749	\$791
Unallocated	(\$191,260)						(\$191,260)			
1st Allocation	\$431,082		\$19,273	\$167,230	\$72,176	\$145,472		\$13,597	\$11,749	\$791
Additions: 2nd										
Other	\$52,517	\$52,517								
Functional Cost	\$52,517	\$52,517								
Reallocate Admin		(\$52,517)	\$1,626	\$14,112	\$6,091	\$12,276	\$16,140	\$1,147	\$991	\$67
Allocable Costs	\$52,517		\$1,626	\$14,112	\$6,091	\$12,276	\$16,140	\$1,147	\$991	\$67
Unallocated	(\$16,140)						(\$16,140)			
2nd Allocation	\$36,377		\$1,626	\$14,112	\$6,091	\$12,276		\$1,147	\$991	\$67
Total allocated	\$467,459		\$20,899	\$181,342	\$78,267	\$157,748		\$14,744	\$12,740	\$858

Treasurer
Schedule of costs to be
allocated by function

	<u>Human</u> Resources
<u>Wages & Benefits</u>	
SALARIES & WAGES	\$335
FRINGE BENEFITS	\$182
<u>Other Expense and Cost</u>	
SERVICES & SUPPLIES	\$4
BANKING FEES	
MAINT SERVICE CONTRACT	
PRINTING/ADVERTISING	
MILEAGE	
CLCK2	
POSTAGE/REFUNDS	
ELLECTED OFFICIAL SAL/BE	<u>\$155</u>
Departmental Expenditures	<u>\$676</u>
Additions: 1st	
Other	
Functional Cost	<u>\$676</u>
Reallocate Admin	<u>\$118</u>
Allocable Costs	<u>\$794</u>
Unallocated	
1st Allocation	<u>\$794</u>
Additions: 2nd	
Other	
Functional Cost	
Reallocate Admin	<u>\$67</u>
Allocable Costs	<u>\$67</u>
Unallocated	
2nd Allocation	<u>\$67</u>
Total allocated	<u><u>\$861</u></u>

Treasurer
Detail allocation of
Debt Management

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
210 Capital Projects Fund	4	4.040 %	\$779		\$779	\$67	\$846
253 V&T Infrastructure Fund	4	4.040 %	\$779		\$779	\$67	\$846
505 Stormwater Drainage	4	4.040 %	\$779		\$779	\$67	\$846
510 Wastewater Fund	18	18.182 %	\$3,504		\$3,504	\$302	\$3,806
520 Water	20	20.202 %	\$3,894		\$3,894	\$335	\$4,229
730 School Debt Service	19	19.192 %	\$3,699		\$3,699	\$318	\$4,017
Parks Administration	4	4.040 %	\$779		\$779	\$67	\$846
All Other	12	12.121 %	\$2,336		\$2,336	\$201	\$2,537
250 Regional Transportation Fund	8	8.081 %	\$1,557		\$1,557	\$134	\$1,691
Landfill Administration	2	2.020 %	\$389		\$389	\$34	\$423
287 911 Surcharge	2	2.020 %	\$389		\$389	\$34	\$423
Building Charge	2	2.022 %	\$389		\$389		\$389
Total	99	100.000 %	\$19,273		\$19,273	\$1,626	\$20,899

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

Source: Treasurer

Carson City, Nevada - Full Cost Allocation

Treasurer
Detail allocation of
Utility Collect

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
510 Wastewater Fund	33	33.333 %	\$55,743		\$55,743	\$4,704	\$60,447
520 Water	33	33.333 %	\$55,743		\$55,743	\$4,704	\$60,447
505 Stormwater Drainage	33	33.334 %	\$55,744		\$55,744	\$4,704	\$60,448
Total	99	100.000 %	\$167,230		\$167,230	\$14,112	\$181,342

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

Source: Treasurer

Carson City, Nevada - Full Cost Allocation

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	400	4.000 %	\$2,887		\$2,887	\$287	\$3,174
525 Building Permits	1,000	10.000 %	\$7,218		\$7,218	\$717	\$7,935
530 Cemetery	50	0.500 %	\$361		\$361	\$36	\$397
Health Admin	1,000	10.000 %	\$7,218		\$7,218	\$717	\$7,935
Library	50	0.500 %	\$361		\$361	\$36	\$397
Recorder	800	8.000 %	\$5,774		\$5,774		\$5,774
Landfill Administration	500	5.000 %	\$3,609		\$3,609	\$358	\$3,967
Alternative Sentencing	300	3.000 %	\$2,165		\$2,165	\$215	\$2,380
520 Water	434	4.340 %	\$3,132		\$3,132	\$311	\$3,443
510 Wastewater Fund	433	4.330 %	\$3,125		\$3,125	\$310	\$3,435
225 Carson City Transit Fund	50	0.500 %	\$361		\$361	\$36	\$397
All Other	1,700	17.000 %	\$12,270		\$12,270	\$1,218	\$13,488
Sheriff Administration	150	1.500 %	\$1,083		\$1,083	\$107	\$1,190
Juvenile Probation	50	0.500 %	\$361		\$361	\$36	\$397
505 Stormwater Drainage	433	4.330 %	\$3,125		\$3,125	\$310	\$3,435
240 Traffic/Transportation Fund	50	0.500 %	\$361		\$361	\$36	\$397
Planning	50	0.500 %	\$361		\$361	\$36	\$397
Parks Administration	100	1.000 %	\$722		\$722	\$72	\$794
Juvenile Court	50	0.500 %	\$361		\$361	\$36	\$397
Fire Administration	700	7.000 %	\$5,052		\$5,052	\$502	\$5,554
District/Justice Court	1,000	10.000 %	\$7,218		\$7,218	\$715	\$7,933
Clerk	700	7.000 %	\$5,051		\$5,051		\$5,051
Total	10,000	100.000 %	\$72,176		\$72,176	\$6,091	\$78,267

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

Source: Treasurer

Carson City, Nevada - Full Cost Allocation

Treasurer
Detail allocation of
Revenue Reconciliation

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Assessor	400	4.000 %	\$5,819		\$5,819	\$578	\$6,397
525 Building Permits	1,000	10.000 %	\$14,547		\$14,547	\$1,444	\$15,991
530 Cemetery	50	0.500 %	\$727		\$727	\$72	\$799
Health Admin	1,000	10.000 %	\$14,547		\$14,547	\$1,444	\$15,991
Library	50	0.500 %	\$727		\$727	\$72	\$799
Recorder	800	8.000 %	\$11,638		\$11,638		\$11,638
Landfill Administration	500	5.000 %	\$7,274		\$7,274	\$722	\$7,996
Alternative Sentencing	300	3.000 %	\$4,364		\$4,364	\$433	\$4,797
520 Water	434	4.340 %	\$6,313		\$6,313	\$627	\$6,940
510 Wastewater Fund	433	4.330 %	\$6,299		\$6,299	\$625	\$6,924
225 Carson City Transit Fund	50	0.500 %	\$727		\$727	\$72	\$799
All Other	1,700	17.000 %	\$24,730		\$24,730	\$2,455	\$27,185
Sheriff Administration	150	1.500 %	\$2,182		\$2,182	\$217	\$2,399
Juvenile Probation	50	0.500 %	\$727		\$727	\$72	\$799
505 Stormwater Drainage	433	4.330 %	\$6,299		\$6,299	\$625	\$6,924
240 Traffic/Transportation Fund	50	0.500 %	\$727		\$727	\$72	\$799
Planning	50	0.500 %	\$727		\$727	\$72	\$799
Parks Administration	100	1.000 %	\$1,455		\$1,455	\$144	\$1,599
Juvenile Court	50	0.500 %	\$727		\$727	\$72	\$799
Fire Administration	700	7.000 %	\$10,183		\$10,183	\$1,011	\$11,194
District/Justice Court	1,000	10.000 %	\$14,547		\$14,547	\$1,447	\$15,994
Clerk	700	7.000 %	\$10,186		\$10,186		\$10,186
Total	10,000	100.000 %	\$145,472		\$145,472	\$12,276	\$157,748

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

Source: Treasurer

Carson City, Nevada - Full Cost Allocation

Treasurer
Detail allocation of
Parking Ticket Collections

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
240 Traffic/Transportation Fund	1	100.000 %	\$13,597		\$13,597	\$1,147	\$14,744
Total	1	100.000 %	\$13,597		\$13,597	\$1,147	\$14,744

(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 %	\$11,749		\$11,749	\$991	\$12,740
Total	1	100.000 %	\$11,749		\$11,749	\$991	\$12,740
(A) Alloc basis: Direct Allocation to Landfill 6804							
Source: Treasurer							

Carson City, Nevada - Full Cost Allocation

Treasurer
Detail allocation of
JAC Collections

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
225 Carson City Transit Fund	1	100.000 %	\$791		\$791	\$67	\$858
Total	1	100.000 %	\$791		\$791	\$67	\$858

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

Source:

Treasurer
Detail allocation of
Human Resources

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Human Resources	1	100.000 %	\$794		\$794	\$67	\$861
Total	1	100.000 %	\$794		\$794	\$67	\$861

(A) Alloc basis: Direct Allocation to Human Resources

Source:

Carson City, Nevada - Full Cost Allocation

Treasurer
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Debt Management</u>	<u>Utility Collect</u>	<u>Investments</u>	<u>Revenue Reconciliation</u>	<u>Parking Ticket Collections</u>	<u>Landfill Collections</u>	<u>JAC Collections</u>	<u>Human Resources</u>
Building Charge	\$389	\$389							
Clerk	\$15,237			\$5,051	\$10,186				
Recorder	\$17,412			\$5,774	\$11,638				
Human Resources	\$861								\$861
Assessor	\$9,571			\$3,174	\$6,397				
Planning	\$1,196			\$397	\$799				
Sheriff Administration	\$3,589			\$1,190	\$2,399				
Fire Administration	\$16,748			\$5,554	\$11,194				
Juvenile Probation	\$1,196			\$397	\$799				
Alternative Sentencing	\$7,177			\$2,380	\$4,797				
Landfill Administration	\$25,126	\$423		\$3,967	\$7,996		\$12,740		
Juvenile Court	\$1,196			\$397	\$799				
District/Justice Court	\$23,927			\$7,933	\$15,994				
Parks Administration	\$3,239	\$846		\$794	\$1,599				
Library	\$1,196			\$397	\$799				
Health Admin	\$23,926			\$7,935	\$15,991				
210 Capital Projects Fund	\$846	\$846							
225 Carson City Transit Fund	\$2,054			\$397	\$799			\$858	
240 Traffic/Transportation Fund	\$15,940			\$397	\$799	\$14,744			
250 Regional Transportation Fund	\$1,691	\$1,691							
253 V&T Infrastructure Fund	\$846	\$846							
287 911 Surcharge	\$423	\$423							
505 Stormwater Drainage	\$71,653	\$846	\$60,448	\$3,435	\$6,924				
510 Wastewater Fund	\$74,612	\$3,806	\$60,447	\$3,435	\$6,924				
520 Water	\$75,059	\$4,229	\$60,447	\$3,443	\$6,940				
525 Building Permits	\$23,926			\$7,935	\$15,991				
530 Cemetery	\$1,196			\$397	\$799				
730 School Debt Service	\$4,017	\$4,017							
All Other	\$43,210	\$2,537		\$13,488	\$27,185				
Total	\$467,459	\$20,899	\$181,342	\$78,267	\$157,748	\$14,744	\$12,740	\$858	\$861

SCHEDULE 8.01

DISTRICT ATTORNEY

NATURE AND EXTENT OF SERVICE

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

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

Carson City, Nevada - Full Cost Allocation

District Attorney
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$2,853,379			\$2,853,379
Allocated additions:				
1 - Building Charge	\$68,543		\$68,543	
2 - Equipment Charge	\$235		\$235	
1010100 - Board of Supervisors	\$7,000	\$8,973	\$15,973	
1010215 - Public Safety Complex	\$31,800	\$873	\$32,673	
1010600 - City Manager		\$24,535	\$24,535	
1010620 - Purchasing		\$975	\$975	
1010701 - Finance		\$14,033	\$14,033	
1010705 - Human Resources		\$13,481	\$13,481	
1010710 - Information Technology		\$91,178	\$91,178	
1010800 - Internal Auditor		\$4,710	\$4,710	
1013034 - Facilities Maintenance		\$24,631	\$24,631	
Total allocated additions:	<u>\$107,578</u>	<u>\$183,389</u>	<u>\$290,967</u>	<u>\$290,967</u>
Total to be allocated	<u>\$2,960,957</u>	<u>\$183,389</u>		<u>\$3,144,346</u>

Carson City, Nevada - Full Cost Allocation

District Attorney
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Departmental Support</u>	<u>Prosecution</u>
<u>Wages & Benefits</u>				
SALARIES & WAGES	\$1,740,062	\$243,609	\$564,998	\$931,455
FRINGE BENEFITS	\$816,715	\$114,340	\$265,187	\$437,188
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$60,931	\$8,530	\$19,784	\$32,617
PROSECUTION SERVICE & SUPPLIES	\$45,505			\$45,505
ELECTED OFFICIAL SAL/BEN	\$190,166	\$26,623	\$61,747	\$101,796
Departmental Expenditures	\$2,853,379	\$393,102	\$911,716	\$1,548,561
Additions: 1st				
Other	\$107,578	\$107,578		
Functional Cost	\$2,960,957	\$500,680	\$911,716	\$1,548,561
Reallocate Admin		(\$500,680)	\$185,539	\$315,141
Allocable Costs	\$2,960,957		\$1,097,255	\$1,863,702
Unallocated	(\$1,863,702)			(\$1,863,702)
1st Allocation	\$1,097,255		\$1,097,255	
Additions: 2nd				
Other	\$183,389	\$183,389		
Functional Cost	\$183,389	\$183,389		
Reallocate Admin		(\$183,389)	\$67,959	\$115,430
Allocable Costs	\$183,389		\$67,959	\$115,430
Unallocated	(\$115,430)			(\$115,430)
2nd Allocation	\$67,959		\$67,959	
Total allocated	\$1,165,214		\$1,165,214	

District Attorney
Detail allocation of
Departmental Support

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Board of Supervisors	280	8.623 %	\$94,620		\$94,620		\$94,620
Recorder	177	5.451 %	\$59,813		\$59,813		\$59,813
City Manager	273	8.408 %	\$92,255		\$92,255	\$6,698	\$98,953
Human Resources	143	4.404 %	\$48,324		\$48,324	\$3,508	\$51,832
Sheriff Administration	180	5.544 %	\$60,827		\$60,827	\$4,416	\$65,243
Fire Administration	71	2.187 %	\$23,993		\$23,993	\$1,742	\$25,735
Public Works	225	6.929 %	\$76,034		\$76,034	\$5,520	\$81,554
Library	31	0.955 %	\$10,476		\$10,476	\$761	\$11,237
Health Admin	169	5.205 %	\$57,110		\$57,110	\$4,146	\$61,256
250 Regional Transportation Fund	10	0.308 %	\$3,379		\$3,379	\$245	\$3,624
Finance	55	1.694 %	\$18,586		\$18,586	\$1,349	\$19,935
Planning	177	5.451 %	\$59,813		\$59,813	\$4,343	\$64,156
505 Stormwater Drainage	8	0.246 %	\$2,703		\$2,703	\$196	\$2,899
510 Wastewater Fund	8	0.246 %	\$2,703		\$2,703	\$196	\$2,899
520 Water	8	0.246 %	\$2,703		\$2,703	\$196	\$2,899
525 Building Permits	15	0.462 %	\$5,069		\$5,069	\$368	\$5,437
602 Redevelopment	8	0.246 %	\$2,703		\$2,703	\$196	\$2,899
Information Technology	35	1.078 %	\$11,828		\$11,828	\$859	\$12,687
Parks Administration	120	3.696 %	\$40,551		\$40,551	\$2,944	\$43,495
Assessor	30	0.924 %	\$10,138		\$10,138	\$736	\$10,874
Juvenile Court	699	21.528 %	\$236,212		\$236,212	\$17,149	\$253,361
Alternative Sentencing	13	0.400 %	\$4,393		\$4,393	\$319	\$4,712
Treasurer	20	0.616 %	\$6,759		\$6,759		\$6,759
Pulbic Guardian	432	13.305 %	\$145,985		\$145,985	\$10,599	\$156,584
District/Justice Court	20	0.616 %	\$6,759		\$6,759	\$491	\$7,250
Purchasing	32	0.986 %	\$10,814		\$10,814	\$785	\$11,599
580 Workers Compensation Ins	8	0.246 %	\$2,705		\$2,705	\$197	\$2,902
Total	3,247	100.000 %	\$1,097,255		\$1,097,255	\$67,959	\$1,165,214

(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	\$94,620	\$94,620
Recorder	\$59,813	\$59,813
Treasurer	\$6,759	\$6,759
City Manager	\$98,953	\$98,953
Purchasing	\$11,599	\$11,599
Finance	\$19,935	\$19,935
Human Resources	\$51,832	\$51,832
Information Technology	\$12,687	\$12,687
Public Works	\$81,554	\$81,554
Pulbic Guardian	\$156,584	\$156,584
Assessor	\$10,874	\$10,874
Planning	\$64,156	\$64,156
Sheriff Administration	\$65,243	\$65,243
Fire Administration	\$25,735	\$25,735
Alternative Sentencing	\$4,712	\$4,712
Juvenile Court	\$253,361	\$253,361
District/Justice Court	\$7,250	\$7,250
Parks Administration	\$43,495	\$43,495
Library	\$11,237	\$11,237
Health Admin	\$61,256	\$61,256
250 Regional Transportation Fund	\$3,624	\$3,624
505 Stormwater Drainage	\$2,899	\$2,899
510 Wastewater Fund	\$2,899	\$2,899
520 Water	\$2,899	\$2,899
525 Building Permits	\$5,437	\$5,437
580 Workers Compensation Ins	\$2,902	\$2,902
602 Redevelopment	\$2,899	\$2,899
Total	\$1,165,214	\$1,165,214

SCHEDULE 9.01

CITY MANAGER

NATURE AND EXTENT OF SERVICE

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

Carson City, Nevada - Full Cost Allocation

City Manager
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$782,989			\$782,989
Allocated additions:				
1 - Building Charge	\$12,184		\$12,184	
2 - Equipment Charge	\$2,060		\$2,060	
1010100 - Board of Supervisors	\$1,921	\$2,462	\$4,383	
1010500 - District Attorney	\$92,255	\$6,698	\$98,953	
1010620 - Purchasing		\$691	\$691	
1010630 - City Hall		\$11,317	\$11,317	
1010701 - Finance		\$3,946	\$3,946	
1010705 - Human Resources		\$1,128	\$1,128	
1010710 - Information Technology		\$14,384	\$14,384	
1010800 - Internal Auditor		\$1,293	\$1,293	
1013034 - Facilities Maintenance		\$15,538	\$15,538	
Total allocated additions:	<u>\$108,420</u>	<u>\$57,457</u>	<u>\$165,877</u>	<u>\$165,877</u>
Total to be allocated	<u>\$891,409</u>	<u>\$57,457</u>		<u>\$948,866</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	\$482,214		\$482,214
FRINGE BENEFITS	\$218,734		\$218,734
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$9,737		\$9,737
LOBBYIST	\$72,304		\$72,304
Departmental Expenditures	\$782,989		\$782,989
Additions: 1st			
Other	\$108,420	\$108,420	
Functional Cost	\$891,409	\$108,420	\$782,989
Reallocate Admin		(\$108,420)	\$108,420
Allocable Costs	\$891,409		\$891,409
1st Allocation	\$891,409		\$891,409
Additions: 2nd			
Other	\$57,457	\$57,457	
Functional Cost	\$57,457	\$57,457	
Reallocate Admin		(\$57,457)	\$57,457
Allocable Costs	\$57,457		\$57,457
2nd Allocation	\$57,457		\$57,457
Total allocated	\$948,866		\$948,866

Carson City, Nevada - Full Cost Allocation

City Manager
Detail allocation of
City Manager

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	253,035	0.244 %	\$2,176		\$2,176		\$2,176
Clerk	330,923	0.319 %	\$2,845		\$2,845		\$2,845
Recorder	527,502	0.509 %	\$4,536		\$4,536		\$4,536
Public Safety Complex	206,601	0.199 %	\$1,776		\$1,776		\$1,776
Elections	332,948	0.321 %	\$2,863		\$2,863	\$193	\$3,056
Treasurer	613,026	0.591 %	\$5,271		\$5,271		\$5,271
Assessor	838,965	0.809 %	\$7,214		\$7,214	\$487	\$7,701
District Attorney	2,853,379	2.752 %	\$24,535		\$24,535		\$24,535
Public Defender	1,746,044	1.684 %	\$15,013		\$15,013	\$1,015	\$16,028
Central Services	745,850	0.719 %	\$6,413		\$6,413	\$433	\$6,846
Finance	701,200	0.676 %	\$6,029		\$6,029	\$407	\$6,436
Human Resources	314,817	0.304 %	\$2,707		\$2,707	\$183	\$2,890
Information Technology	2,795,184	2.696 %	\$24,034		\$24,034	\$1,624	\$25,658
Geographic Information Systems	488,139	0.471 %	\$4,197		\$4,197	\$284	\$4,481
Purchasing	135,817	0.131 %	\$1,168		\$1,168	\$79	\$1,247
City Hall	71,919	0.069 %	\$618		\$618	\$42	\$660
Internal Auditor	154,937	0.149 %	\$1,332		\$1,332	\$90	\$1,422
Planning	732,622	0.707 %	\$6,299		\$6,299	\$426	\$6,725
Business License	117,294	0.113 %	\$1,009		\$1,009	\$68	\$1,077
Sheriff Administration	1,309,003	1.263 %	\$11,255		\$11,255	\$761	\$12,016
Sheriff Patrol	6,905,803	6.661 %	\$59,379		\$59,379	\$4,013	\$63,392
Sheriff General Services	597,434	0.576 %	\$5,137		\$5,137	\$347	\$5,484
Detention Facility	4,627,649	4.464 %	\$39,791		\$39,791	\$2,689	\$42,480
Dispatch	2,097,005	2.023 %	\$18,031		\$18,031	\$1,218	\$19,249
Trinet Grant	93,961	0.091 %	\$808		\$808	\$55	\$863
Fire Administration	280,457	0.271 %	\$2,411		\$2,411	\$163	\$2,574
Fire Operations	6,926,148	6.681 %	\$59,554		\$59,554	\$4,024	\$63,578
Fire Prevention	464,206	0.448 %	\$3,991		\$3,991	\$270	\$4,261
Fire Training	312,369	0.301 %	\$2,686		\$2,686	\$181	\$2,867
Emergency Management	265,281	0.256 %	\$2,281		\$2,281	\$154	\$2,435
Public Works	2,372,499	2.288 %	\$20,400		\$20,400	\$1,379	\$21,779
Juvenile Court	692,612	0.668 %	\$5,955		\$5,955	\$402	\$6,357
Juvenile Probation	1,669,201	1.610 %	\$14,353		\$14,353	\$970	\$15,323
Juvenile Detention	1,513,693	1.460 %	\$13,015		\$13,015	\$880	\$13,895
District/Justice Court	4,227,664	4.078 %	\$36,351		\$36,351	\$2,456	\$38,807
Alternative Sentencing	1,317,921	1.271 %	\$11,332		\$11,332	\$766	\$12,098
Parks Administration	544,913	0.526 %	\$4,685		\$4,685	\$317	\$5,002
Park Maintenance	1,480,388	1.428 %	\$12,729		\$12,729	\$860	\$13,589
Grants, Gifts, Donations	20,270	0.020 %	\$174		\$174	\$12	\$186
Swimming Pool	640,216	0.618 %	\$5,505		\$5,505	\$372	\$5,877
Community Center	308,164	0.297 %	\$2,650		\$2,650	\$179	\$2,829

Carson City, Nevada - Full Cost Allocation

City Manager
Detail allocation of
City Manager

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Recreation	407,918	0.393 %	\$3,507		\$3,507	\$237	\$3,744
Sports	310,171	0.299 %	\$2,667		\$2,667	\$180	\$2,847
Library	1,664,642	1.606 %	\$14,313		\$14,313	\$967	\$15,280
Health Admin	522,720	0.504 %	\$4,495		\$4,495	\$304	\$4,799
Landfill Administration	2,128,849	2.053 %	\$18,305		\$18,305	\$1,237	\$19,542
Animal Services	700,236	0.675 %	\$6,021		\$6,021	\$407	\$6,428
202 Cooperative Extension Fund	295,176	0.285 %	\$2,538		\$2,538	\$172	\$2,710
208 Supplemental Indigent Fund	1,271,496	1.226 %	\$10,933		\$10,933	\$739	\$11,672
215 Senior Citizens Fund	565,886	0.546 %	\$4,866		\$4,866	\$329	\$5,195
225 Carson City Transit Fund	1,178,003	1.136 %	\$10,129		\$10,129	\$684	\$10,813
230 Library Gift Fund	33,103	0.032 %	\$285		\$285	\$19	\$304
236 Administrative Assessment Fund	44,408	0.043 %	\$382		\$382	\$26	\$408
240 Traffic/Transportation Fund	9,943	0.010 %	\$85		\$85	\$6	\$91
250 Regional Transportation Fund	639,312	0.617 %	\$5,497		\$5,497	\$371	\$5,868
254 Quality of Life Fund	987,472	0.953 %	\$8,491		\$8,491	\$574	\$9,065
256 Street Maintenance Fund	4,060,431	3.917 %	\$34,913		\$34,913	\$2,359	\$37,272
275 Grant Fund	3,884,664	3.747 %	\$33,402		\$33,402	\$2,257	\$35,659
280 Commissary Fund	200,276	0.193 %	\$1,722		\$1,722	\$116	\$1,838
505 Stormwater Drainage	303,775	0.293 %	\$2,612		\$2,612	\$177	\$2,789
510 Wastewater Fund	5,079,847	4.900 %	\$43,679		\$43,679	\$2,952	\$46,631
520 Water	7,127,762	6.875 %	\$61,288		\$61,288	\$4,142	\$65,430
525 Building Permits	1,117,911	1.078 %	\$9,612		\$9,612	\$650	\$10,262
530 Cemetery	50,892	0.049 %	\$438		\$438	\$30	\$468
560 Fleet Management	1,624,475	1.567 %	\$13,968		\$13,968	\$944	\$14,912
570 Group Medical Insurance	1,983,264	1.913 %	\$17,053		\$17,053	\$1,152	\$18,205
580 Workers Compensation Ins	981,844	0.947 %	\$8,442		\$8,442	\$570	\$9,012
590 Insurance Fund	1,009,127	0.973 %	\$8,677		\$8,677	\$586	\$9,263
602 Redevelopment	225,774	0.218 %	\$1,941		\$1,941	\$131	\$2,072
603 Redevelopment Revolving	200,106	0.193 %	\$1,721		\$1,721	\$116	\$1,837
Medical	114,542	0.110 %	\$985		\$985	\$67	\$1,052
Environmental Health	308,330	0.297 %	\$2,651		\$2,651	\$179	\$2,830
Investigations	2,610,269	2.518 %	\$22,444		\$22,444	\$1,517	\$23,961
DC/JC Fees & Assessment	355,221	0.343 %	\$3,054		\$3,054	\$206	\$3,260
Northgate	33,273	0.032 %	\$286		\$286	\$19	\$305
210 Capital Projects Fund	933,857	0.901 %	\$8,030		\$8,030	\$543	\$8,573
287 911 Surcharge	500,533	0.483 %	\$4,304		\$4,304	\$291	\$4,595
Wildland Fire Management	110,566	0.107 %	\$951		\$951	\$64	\$1,015
Facilities Maintenance	1,443,342	1.392 %	\$12,410		\$12,410	\$839	\$13,249
Pulbic Guardian	250,291	0.241 %	\$2,152		\$2,152	\$145	\$2,297
Chartered Admin	1,089,561	1.051 %	\$9,369		\$9,369	\$633	\$10,002
253 V&T Infrastructure Fund	8						

Carson City, Nevada - Full Cost Allocation

City Manager
Detail allocation of
City Manager

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Multi Purp Athletic Ctr	129,274	0.125 %	\$1,112		\$1,112	\$75	\$1,187
Youth Sports Assoc	53,837	0.052 %	\$463		\$463	\$31	\$494
Juvenile Court Fees/Assessments	20,474	0.020 %	\$176		\$176	\$12	\$188
DC Environmental Health	212,335	0.205 %	\$1,826		\$1,826	\$123	\$1,949
232 Business Development Fund	251,969	0.243 %	\$2,167		\$2,167	\$146	\$2,313
235 Landscape Maintenance Fund	25,531	0.025 %	\$220		\$220	\$15	\$235
295 Arts & Culture Fund	159,902	0.154 %	\$1,375		\$1,375	\$93	\$1,468
Sexual Assalt Response Team	11,371	0.011 %	\$98		\$98	\$7	\$105
Welfare	487,528	0.470 %	\$4,192		\$4,192	\$283	\$4,475
501 Ambulance	3,332,531	3.217 %	\$28,654		\$28,654	\$1,936	\$30,590
Total	103,671,087	100.000 %	\$891,409		\$891,409	\$57,457	\$948,866

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

Source: General Ledger

City Manager
Departmental Cost
Allocation Summary

	Total	City Manager
Board of Supervisors	\$2,176	\$2,176
Clerk	\$2,845	\$2,845
Recorder	\$4,536	\$4,536
Public Safety Complex	\$1,776	\$1,776
Treasurer	\$5,271	\$5,271
District Attorney	\$24,535	\$24,535
Purchasing	\$1,247	\$1,247
City Hall	\$660	\$660
Finance	\$6,436	\$6,436
Human Resources	\$2,890	\$2,890
Information Technology	\$25,658	\$25,658
Internal Auditor	\$1,422	\$1,422
Dispatch	\$19,249	\$19,249
Public Works	\$21,779	\$21,779
Geographic Information Systems	\$4,481	\$4,481
Facilities Maintenance	\$13,249	\$13,249
Elections	\$3,056	\$3,056
Pulbic Guardian	\$2,297	\$2,297
Assessor	\$7,701	\$7,701
Public Defender	\$16,028	\$16,028
Central Services	\$6,846	\$6,846
Northgate	\$305	\$305
Planning	\$6,725	\$6,725
Business License	\$1,077	\$1,077
Chartered Admin	\$10,002	\$10,002
Sheriff Administration	\$12,016	\$12,016
Investigations	\$23,961	\$23,961
Sheriff Patrol	\$63,392	\$63,392
Sheriff General Services	\$5,484	\$5,484
Detention Facility	\$42,480	\$42,480
Trinet Grant	\$863	\$863
Fire Administration	\$2,574	\$2,574
Fire Operations	\$63,578	\$63,578
Fire Prevention	\$4,261	\$4,261
Fire Training	\$2,867	\$2,867
Emergency Management	\$2,435	\$2,435
Wildland Fire Management	\$1,015	\$1,015
Juvenile Probation	\$15,323	\$15,323
Juvenile Detention	\$13,895	\$13,895
Alternative Sentencing	\$12,098	\$12,098
Landfill Administration	\$19,542	\$19,542
Juvenile Court	\$6,357	\$6,357

City Manager
Departmental Cost
Allocation Summary

	Total	City Manager
Juvenile Court Fees/Assessments	\$188	\$188
District/Justice Court	\$38,807	\$38,807
DC/JC Fees & Assessment	\$3,260	\$3,260
Parks Administration	\$5,002	\$5,002
Park Maintenance	\$13,589	\$13,589
Grants, Gifts, Donations	\$186	\$186
Youth Sports Assoc	\$494	\$494
Multi Purp Athletic Ctr	\$1,187	\$1,187
Swimming Pool	\$5,877	\$5,877
Community Center	\$2,829	\$2,829
Recreation	\$3,744	\$3,744
Sports	\$2,847	\$2,847
Library	\$15,280	\$15,280
Sexual Assalt Response Team	\$105	\$105
Welfare	\$4,475	\$4,475
Health Admin	\$4,799	\$4,799
Medical	\$1,052	\$1,052
Environmental Health	\$2,830	\$2,830
DC Environmental Health	\$1,949	\$1,949
Animal Services	\$6,428	\$6,428
202 Cooperative Extension Fund	\$2,710	\$2,710
208 Supplemental Indigent Fund	\$11,672	\$11,672
210 Capital Projects Fund	\$8,573	\$8,573
215 Senior Citizens Fund	\$5,195	\$5,195
225 Carson City Transit Fund	\$10,813	\$10,813
230 Library Gift Fund	\$304	\$304
232 Business Development Fund	\$2,313	\$2,313
235 Landscape Maintenance Fund	\$235	\$235
236 Administrative Assessment Fund	\$408	\$408
240 Traffic/Transportation Fund	\$91	\$91
250 Regional Transportation Fund	\$5,868	\$5,868
253 V&T Infrastructure Fund		
254 Quality of Life Fund	\$9,065	\$9,065
256 Street Maintenance Fund	\$37,272	\$37,272
275 Grant Fund	\$35,659	\$35,659
280 Commissary Fund	\$1,838	\$1,838
287 911 Surcharge	\$4,595	\$4,595
295 Arts & Culture Fund	\$1,468	\$1,468
501 Ambulance	\$30,590	\$30,590
505 Stormwater Drainage	\$2,789	\$2,789
510 Wastewater Fund	\$46,631	\$46,631
520 Water	\$65,430	\$65,430

City Manager
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Manager</u>
525 Building Permits	\$10,262	\$10,262
530 Cemetery	\$468	\$468
560 Fleet Management	\$14,912	\$14,912
570 Group Medical Insurance	\$18,205	\$18,205
580 Workers Compensation Ins	\$9,012	\$9,012
590 Insurance Fund	\$9,263	\$9,263
602 Redevelopment	\$2,072	\$2,072
603 Redevelopment Revolving	\$1,837	\$1,837
Total	<u>\$948,866</u>	<u>\$948,866</u>

SCHEDULE 10.01

PURCHASING

NATURE AND EXTENT OF SERVICE

The Purchasing Department administers the purchasing and contracts programs, including all stages of the bid process and the purchase of materials, equipment, supplies and services for all departments. The costs of the department are allocated as follows:

- **General Purchasing** – These costs are time spent by staff working on general purchasing throughout the City. These costs are allocated based on operating expenditures by department/Fund.
- **Purchasing Contracts** – These costs are time spent on purchasing contracts. These costs are allocated based on contract expenditures by department/Fund.
- **Mail** – These costs represent time spent distributing interoffice services (mail and bank deposits). Costs are allocated based on FTE's by department/fund.

	Purchasing Costs to be allocated			
	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$135,817			\$135,817
Allocated additions:				
1010100 - Board of Supervisors	\$333	\$427	\$760	
1010500 - District Attorney	\$10,814	\$785	\$11,599	
1010600 - City Manager	\$1,168	\$79	\$1,247	
1010701 - Finance		\$705	\$705	
1010705 - Human Resources		\$188	\$188	
1010710 - Information Technology		\$2,397	\$2,397	
1010800 - Internal Auditor		\$224	\$224	
Total allocated additions:	<u>\$12,315</u>	<u>\$4,805</u>	<u>\$17,120</u>	<u>\$17,120</u>
Total to be allocated	<u><u>\$148,132</u></u>	<u><u>\$4,805</u></u>		<u><u>\$152,937</u></u>

Carson City, Nevada - Full Cost Allocation

Purchasing
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>	<u>Mail</u>
Wages & Benefits					
SALARIES & WAGES	\$79,884		\$13,413	\$53,634	\$12,837
FRINGE BENEFITS	\$36,615		\$6,148	\$24,583	\$5,884
Other Expense and Cost					
SERVICES & SUPPLIES	\$19,318		\$3,243	\$12,970	\$3,105
Departmental Expenditures	\$135,817		\$22,804	\$91,187	\$21,826
Additions: 1st					
Other	\$12,315	\$12,315			
Functional Cost	\$148,132	\$12,315	\$22,804	\$91,187	\$21,826
Reallocate Admin		(\$12,315)	\$2,068	\$8,268	\$1,979
Allocable Costs	\$148,132		\$24,872	\$99,455	\$23,805
1st Allocation	\$148,132		\$24,872	\$99,455	\$23,805
Additions: 2nd					
Other	\$4,805	\$4,805			
Functional Cost	\$4,805	\$4,805			
Reallocate Admin		(\$4,805)	\$807	\$3,226	\$772
Allocable Costs	\$4,805		\$807	\$3,226	\$772
2nd Allocation	\$4,805		\$807	\$3,226	\$772
Total allocated	\$152,937		\$25,679	\$102,681	\$24,577

Carson City, Nevada - Full Cost Allocation

Purchasing
Detail allocation of
General Purchasing

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	5,293	0.016 %	\$4		\$4		\$4
Clerk	14,650	0.045 %	\$11		\$11		\$11
Recorder	45,030	0.138 %	\$34		\$34		\$34
Public Safety Complex	206,601	0.635 %	\$158		\$158		\$158
Elections	140,878	0.433 %	\$108		\$108	\$4	\$112
Assessor	45,022	0.138 %	\$34		\$34	\$1	\$35
District Attorney	106,436	0.327 %	\$81		\$81		\$81
City Manager	82,041	0.252 %	\$63		\$63		\$63
Central Services	745,850	2.293 %	\$570		\$570	\$19	\$589
Finance	74,567	0.229 %	\$57		\$57	\$2	\$59
Human Resources	17,947	0.055 %	\$14		\$14		\$14
Information Technology	1,367,102	4.203 %	\$1,045		\$1,045	\$34	\$1,079
Geographic Information Systems	421,196	1.295 %	\$322		\$322	\$11	\$333
City Hall	71,919	0.221 %	\$55		\$55	\$2	\$57
Planning	51,420	0.158 %	\$39		\$39	\$1	\$40
Sheriff Administration	667,575	2.052 %	\$510		\$510	\$17	\$527
Sheriff Patrol	346,042	1.064 %	\$265		\$265	\$9	\$274
Sheriff General Services	47,177	0.145 %	\$36		\$36	\$1	\$37
Detention Facility	446,288	1.372 %	\$341		\$341	\$11	\$352
Dispatch	101,673	0.313 %	\$78		\$78	\$3	\$81
Trinet Grant	1,486	0.005 %	\$1		\$1		\$1
Fire Administration	31,426	0.097 %	\$24		\$24	\$1	\$25
Fire Operations	350,277	1.077 %	\$268		\$268	\$9	\$277
Fire Training	89,757	0.276 %	\$69		\$69	\$2	\$71
Juvenile Court	103,869	0.319 %	\$79		\$79	\$3	\$82
Juvenile Probation	115,669	0.356 %	\$88		\$88	\$3	\$91
Juvenile Detention	102,536	0.315 %	\$78		\$78	\$3	\$81
District/Justice Court	611,842	1.881 %	\$468		\$468	\$15	\$483
Alternative Sentencing	133,236	0.410 %	\$102		\$102	\$3	\$105
Parks Administration	37,751	0.116 %	\$29		\$29	\$1	\$30
Park Maintenance	330,358	1.016 %	\$253		\$253	\$8	\$261
Grants, Gifts, Donations	20,270	0.062 %	\$15		\$15	\$1	\$16
Swimming Pool	187,963	0.578 %	\$144		\$144	\$5	\$149
Community Center	98,824	0.304 %	\$76		\$76	\$2	\$78
Recreation	75,334	0.232 %	\$58		\$58	\$2	\$60
Sports	94,994	0.292 %	\$73		\$73	\$2	\$75
Library	395,586	1.216 %	\$302		\$302	\$10	\$312
Health Admin	127,500	0.392 %	\$97		\$97	\$3	\$100
208 Supplemental Indigent Fund	1,121,310	3.447 %	\$857		\$857	\$28	\$885
215 Senior Citizens Fund	147,979	0.455 %	\$113		\$113	\$4	\$117
225 Carson City Transit Fund	1,096,406	3.370 %	\$838		\$838	\$28	\$866

Purchasing
Detail allocation of
General Purchasing

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
230 Library Gift Fund	33,103	0.102 %	\$25		\$25	\$1	\$26
236 Administrative Assessment Fund	44,408	0.137 %	\$34		\$34	\$1	\$35
240 Traffic/Transportation Fund	1,266	0.004 %	\$1		\$1		\$1
250 Regional Transportation Fund	348,167	1.070 %	\$266		\$266	\$9	\$275
256 Street Maintenance Fund	1,819,380	5.593 %	\$1,391		\$1,391	\$46	\$1,437
280 Commissary Fund	139,848	0.430 %	\$107		\$107	\$4	\$111
505 Stormwater Drainage	88,458	0.272 %	\$68		\$68	\$2	\$70
510 Wastewater Fund	2,476,558	7.613 %	\$1,894		\$1,894	\$62	\$1,956
520 Water	4,095,311	12.589 %	\$3,131		\$3,131	\$103	\$3,234
525 Building Permits	762,762	2.345 %	\$583		\$583	\$19	\$602
530 Cemetery	24,800	0.076 %	\$19		\$19	\$1	\$20
560 Fleet Management	720,817	2.216 %	\$551		\$551	\$18	\$569
570 Group Medical Insurance	1,607,041	4.940 %	\$1,229		\$1,229	\$41	\$1,270
580 Workers Compensation Ins	773,154	2.377 %	\$591		\$591	\$19	\$610
590 Insurance Fund	862,556	2.652 %	\$659		\$659	\$22	\$681
602 Redevelopment	41,702	0.128 %	\$32		\$32	\$1	\$33
603 Redevelopment Revolving	200,106	0.615 %	\$153		\$153	\$5	\$158
Emergency Management	9,849	0.030 %	\$8		\$8		\$8
Public Works	62,819	0.193 %	\$48		\$48	\$2	\$50
254 Quality of Life Fund	386,645	1.189 %	\$296		\$296	\$10	\$306
Business License	3,729	0.011 %	\$3		\$3		\$3
Landfill Administration	1,000,907	3.077 %	\$765		\$765	\$25	\$790
Medical	40						
Environmental Health	6,910	0.021 %	\$5		\$5		\$5
Investigations	274,974	0.845 %	\$210		\$210	\$7	\$217
DC/JC Fees & Assessment	355,221	1.092 %	\$272		\$272	\$9	\$281
Northgate	33,273	0.102 %	\$25		\$25	\$1	\$26
210 Capital Projects Fund	933,857	2.871 %	\$714		\$714	\$24	\$738
287 911 Surcharge	500,533	1.539 %	\$383		\$383	\$13	\$396
Public Defender	1,746,044	5.367 %	\$1,335		\$1,335	\$44	\$1,379
Wildland Fire Management	104,594	0.322 %	\$80		\$80	\$3	\$83
Facilities Maintenance	332,006	1.021 %	\$254		\$254	\$8	\$262
Treasurer	54,900	0.169 %	\$42		\$42		\$42
253 V&T Infrastructure Fund	8						
Pulbic Guardian	20,713	0.064 %	\$16		\$16	\$1	\$17
Multi Purp Athletic Ctr	54,248	0.167 %	\$41		\$41	\$1	\$42
Youth Sports Assoc	45,064	0.139 %	\$34		\$34	\$1	\$35
Fire Prevention	26,897	0.083 %	\$21		\$21	\$1	\$22
Internal Auditor	154,937	0.476 %	\$118		\$118	\$4	\$122
Juvenile Court Fees/Assessments	20,474	0.063 %	\$16		\$16	\$1	\$17
DC Environmental Health	13,316	0.041 %	\$10		\$10		\$10

Purchasing
Detail allocation of
General Purchasing

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
202 Cooperative Extension Fund	281,080	0.864 %	\$215		\$215	\$7	\$222
232 Business Development Fund	244,727	0.752 %	\$187		\$187	\$6	\$193
235 Landscape Maintenance Fund	24,777	0.076 %	\$19		\$19	\$1	\$20
295 Arts & Culture Fund	27,732	0.085 %	\$21		\$21	\$1	\$22
Animal Services	700,236	2.153 %	\$535		\$535	\$18	\$553
Welfare	277,983	0.855 %	\$213		\$213	\$7	\$220
Sexual Assault Response Team	(34)						
501 Ambulance	513,536	1.574 %	\$395		\$395	\$10	\$405
Total	32,530,512	100.000 %	\$24,872		\$24,872	\$807	\$25,679

(A) Alloc basis: Total Operating Expenditures By Dept/Fund

Source: General Ledger

Purchasing
Detail allocation of
Purchasing Contracts

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
250 Regional Transportation Fund	2,236,110	14.556 %	\$14,477		\$14,477	\$472	\$14,949
254 Quality of Life Fund	2,401,121	15.630 %	\$15,545		\$15,545	\$506	\$16,051
256 Street Maintenance Fund	416,323	2.710 %	\$2,695		\$2,695	\$88	\$2,783
520 Water	1,445,172	9.407 %	\$9,356		\$9,356	\$305	\$9,661
505 Stormwater Drainage	646,921	4.211 %	\$4,188		\$4,188	\$136	\$4,324
590 Insurance Fund	70,426	0.458 %	\$456		\$456	\$15	\$471
257 Infrastructure Tax	344,660	2.244 %	\$2,231		\$2,231	\$73	\$2,304
225 Carson City Transit Fund	39,082	0.254 %	\$253		\$253	\$8	\$261
210 Capital Projects Fund	1,596,752	10.394 %	\$10,337		\$10,337	\$337	\$10,674
510 Wastewater Fund	3,294,289	21.444 %	\$21,327		\$21,327	\$695	\$22,022
Wildland Fire Management	51,837	0.337 %	\$336		\$336	\$11	\$347
Library	265,000	1.725 %	\$1,716		\$1,716	\$56	\$1,772
DC/JC Fees & Assessment	101,495	0.661 %	\$657		\$657	\$21	\$678
Landfill Administration	175,107	1.140 %	\$1,134		\$1,134	\$37	\$1,171
560 Fleet Management	44,126	0.287 %	\$286		\$286	\$9	\$295
Geographic Information Systems	285,080	1.856 %	\$1,846		\$1,846	\$60	\$1,906
Public Works	9,200	0.060 %	\$60		\$60	\$2	\$62
Juvenile Probation	19,350	0.126 %	\$125		\$125	\$4	\$129
Park Maintenance	15,000	0.098 %	\$97		\$97	\$3	\$100
Facilities Maintenance	8,010	0.052 %	\$52		\$52	\$2	\$54
235 Landscape Maintenance Fund	24,990	0.163 %	\$162		\$162	\$5	\$167
253 V&T Infrastructure Fund	21,245	0.138 %	\$138		\$138	\$4	\$142
603 Redevelopment Revolving	157,755	1.027 %	\$1,021		\$1,021	\$33	\$1,054
City Manager	65,250	0.425 %	\$422		\$422		\$422
Investigations	11,415	0.074 %	\$74		\$74	\$2	\$76
Detention Facility	243,216	1.583 %	\$1,575		\$1,575	\$51	\$1,626
Fire Prevention	2,000	0.013 %	\$13		\$13		\$13
District/Justice Court	68,700	0.447 %	\$445		\$445	\$14	\$459
Health Admin	21,750	0.142 %	\$141		\$141	\$5	\$146
295 Arts & Culture Fund	11,000	0.072 %	\$71		\$71	\$2	\$73
240 Traffic/Transportation Fund	3,000	0.020 %	\$19		\$19	\$1	\$20
All Other	1,266,658	8.246 %	\$8,200		\$8,200	\$269	\$8,469
Total	15,362,040	100.000 %	\$99,455		\$99,455	\$3,226	\$102,681

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

Source: Purchasing

Purchasing
Detail allocation of
Mail

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Board of Supervisors	5	0.723 %	\$172		\$172		\$172
Clerk	5	0.723 %	\$172		\$172		\$172
Treasurer	5	0.723 %	\$172		\$172		\$172
Elections	3	0.434 %	\$103		\$103	\$4	\$107
Recorder	5	0.723 %	\$172		\$172		\$172
Assessor	9	1.301 %	\$310		\$310	\$11	\$321
District Attorney	26	3.757 %	\$894		\$894		\$894
City Manager	6	0.867 %	\$206		\$206		\$206
Finance	10	1.445 %	\$344		\$344	\$12	\$356
Human Resources	3	0.434 %	\$103		\$103	\$4	\$107
Information Technology	13	1.879 %	\$447		\$447	\$16	\$463
Planning	8	1.156 %	\$275		\$275	\$10	\$285
Sheriff Administration	9	1.301 %	\$310		\$310	\$11	\$321
Sheriff Patrol	53	7.659 %	\$1,823		\$1,823	\$64	\$1,887
Sheriff General Services	9	1.301 %	\$310		\$310	\$11	\$321
Detention Facility	37	5.347 %	\$1,273		\$1,273	\$45	\$1,318
Dispatch	25	3.613 %	\$860		\$860	\$30	\$890
Fire Administration	2	0.289 %	\$69		\$69	\$2	\$71
Fire Operations	45	6.503 %	\$1,548		\$1,548	\$54	\$1,602
Fire Prevention	3	0.434 %	\$103		\$103	\$4	\$107
Juvenile Court	5	0.723 %	\$172		\$172	\$6	\$178
Juvenile Probation	13	1.879 %	\$447		\$447	\$16	\$463
Juvenile Detention	20	2.890 %	\$688		\$688	\$24	\$712
District/Justice Court	35	5.058 %	\$1,204		\$1,204	\$42	\$1,246
Alternative Sentencing	10	1.445 %	\$344		\$344	\$12	\$356
Parks Administration	6	0.867 %	\$206		\$206	\$7	\$213
Park Maintenance	17	2.457 %	\$585		\$585	\$21	\$606
Swimming Pool	3	0.434 %	\$103		\$103	\$4	\$107
Community Center	1	0.145 %	\$34		\$34	\$1	\$35
Sports	1	0.145 %	\$34		\$34	\$1	\$35
Library	16	2.312 %	\$550		\$550	\$19	\$569
Health Admin	26	3.757 %	\$894		\$894	\$31	\$925
215 Senior Citizens Fund	3	0.434 %	\$103		\$103	\$4	\$107
256 Street Maintenance Fund	23	3.324 %	\$791		\$791	\$28	\$819
510 Wastewater Fund	29	4.191 %	\$998		\$998	\$35	\$1,033
525 Building Permits	1	0.145 %	\$34		\$34	\$1	\$35
560 Fleet Management	8	1.156 %	\$275		\$275	\$10	\$285
580 Workers Compensation Ins	2	0.289 %	\$69		\$69	\$2	\$71
Fire Training	2	0.289 %	\$69		\$69	\$2	\$71
Public Works	30	4.335 %	\$1,032		\$1,032	\$36	\$1,068
Landfill Administration	13	1.879 %	\$447		\$447	\$16	\$463

Purchasing
Detail allocation of
Mail

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Investigations	23	3.324 %	\$791		\$791	\$28	\$819
Facilities Maintenance	14	2.023 %	\$482		\$482	\$17	\$499
570 Group Medical Insurance	3	0.434 %	\$103		\$103	\$4	\$107
520 Water	24	3.468 %	\$826		\$826	\$29	\$855
760 Sub-Conservancy District	15	2.168 %	\$516		\$516	\$18	\$534
740 Tourism Authority	6	0.867 %	\$206		\$206	\$7	\$213
501 Ambulance	24	3.468 %	\$826		\$826	\$29	\$855
Pulbic Guardian	4	0.578 %	\$138		\$138	\$5	\$143
Chartered Admin	6	0.867 %	\$206		\$206	\$7	\$213
254 Quality of Life Fund	5	0.723 %	\$172		\$172	\$6	\$178
Recreation	2	0.289 %	\$69		\$69	\$2	\$71
280 Commissary Fund	1	0.145 %	\$34		\$34	\$1	\$35
Geographic Information Systems	1	0.145 %	\$34		\$34	\$1	\$35
Welfare	1	0.145 %	\$34		\$34	\$1	\$35
Environmental Health	5	0.723 %	\$172		\$172	\$6	\$178
DC Environmental Health	2	0.289 %	\$69		\$69	\$2	\$71
225 Carson City Transit Fund	3	0.434 %	\$103		\$103	\$4	\$107
250 Regional Transportation Fund	4	0.578 %	\$138		\$138	\$5	\$143
295 Arts & Culture Fund	1	0.145 %	\$34		\$34	\$1	\$35
602 Redevelopment	1	0.145 %	\$34		\$34	\$1	\$35
Trinet Grant	1	0.145 %	\$34		\$34	\$1	\$35
Wildland Fire Management	1	0.131 %	\$39		\$39	\$1	\$40
Total	692	100.000 %	\$23,805		\$23,805	\$772	\$24,577

(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	\$176	\$4		\$172
Clerk	\$183	\$11		\$172
Recorder	\$206	\$34		\$172
Public Safety Complex	\$158	\$158		
Treasurer	\$214	\$42		\$172
District Attorney	\$975	\$81		\$894
City Manager	\$691	\$63	\$422	\$206
City Hall	\$57	\$57		
Finance	\$415	\$59		\$356
Human Resources	\$121	\$14		\$107
Information Technology	\$1,542	\$1,079		\$463
Internal Auditor	\$122	\$122		
Dispatch	\$971	\$81		\$890
Public Works	\$1,180	\$50	\$62	\$1,068
Geographic Information Systems	\$2,274	\$333	\$1,906	\$35
Facilities Maintenance	\$815	\$262	\$54	\$499
Elections	\$219	\$112		\$107
Pulbic Guardian	\$160	\$17		\$143
Assessor	\$356	\$35		\$321
Public Defender	\$1,379	\$1,379		
Central Services	\$589	\$589		
Northgate	\$26	\$26		
Planning	\$325	\$40		\$285
Business License	\$3	\$3		
Chartered Admin	\$213			\$213
Sheriff Administration	\$848	\$527		\$321
Investigations	\$1,112	\$217	\$76	\$819
Sheriff Patrol	\$2,161	\$274		\$1,887
Sheriff General Services	\$358	\$37		\$321
Detention Facility	\$3,296	\$352	\$1,626	\$1,318
Trinet Grant	\$36	\$1		\$35
Fire Administration	\$96	\$25		\$71
Fire Operations	\$1,879	\$277		\$1,602
Fire Prevention	\$142	\$22	\$13	\$107
Fire Training	\$142	\$71		\$71
Emergency Management	\$8	\$8		
Wildland Fire Management	\$470	\$83	\$347	\$40
Juvenile Probation	\$683	\$91	\$129	\$463
Juvenile Detention	\$793	\$81		\$712
Alternative Sentencing	\$461	\$105		\$356
Landfill Administration	\$2,424	\$790	\$1,171	\$463

Purchasing
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>	<u>Mail</u>
Juvenile Court	\$260	\$82		\$178
Juvenile Court Fees/Assessments	\$17	\$17		
District/Justice Court	\$2,188	\$483	\$459	\$1,246
DC/JC Fees & Assessment	\$959	\$281	\$678	
Parks Administration	\$243	\$30		\$213
Park Maintenance	\$967	\$261	\$100	\$606
Grants, Gifts, Donations	\$16	\$16		
Youth Sports Assoc	\$35	\$35		
Multi Purp Athletic Ctr	\$42	\$42		
Swimming Pool	\$256	\$149		\$107
Community Center	\$113	\$78		\$35
Recreation	\$131	\$60		\$71
Sports	\$110	\$75		\$35
Library	\$2,653	\$312	\$1,772	\$569
Sexual Assault Response Team				
Welfare	\$255	\$220		\$35
Health Admin	\$1,171	\$100	\$146	\$925
Medical				
Environmental Health	\$183	\$5		\$178
DC Environmental Health	\$81	\$10		\$71
Animal Services	\$553	\$553		
202 Cooperative Extension Fund	\$222	\$222		
208 Supplemental Indigent Fund	\$885	\$885		
210 Capital Projects Fund	\$11,412	\$738	\$10,674	
215 Senior Citizens Fund	\$224	\$117		\$107
225 Carson City Transit Fund	\$1,234	\$866	\$261	\$107
230 Library Gift Fund	\$26	\$26		
232 Business Development Fund	\$193	\$193		
235 Landscape Maintenance Fund	\$187	\$20	\$167	
236 Administrative Assessment Fund	\$35	\$35		
240 Traffic/Transportation Fund	\$21	\$1	\$20	
250 Regional Transportation Fund	\$15,367	\$275	\$14,949	\$143
253 V&T Infrastructure Fund	\$142		\$142	
254 Quality of Life Fund	\$16,535	\$306	\$16,051	\$178
256 Street Maintenance Fund	\$5,039	\$1,437	\$2,783	\$819
257 Infrastructure Tax	\$2,304		\$2,304	
280 Commissary Fund	\$146	\$111		\$35
287 911 Surcharge	\$396	\$396		
295 Arts & Culture Fund	\$130	\$22	\$73	\$35
501 Ambulance	\$1,260	\$405		\$855
505 Stormwater Drainage	\$4,394	\$70	\$4,324	

Purchasing
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>General Purchasing</u>	<u>Purchasing Contracts</u>	<u>Mail</u>
510 Wastewater Fund	\$25,011	\$1,956	\$22,022	\$1,033
520 Water	\$13,750	\$3,234	\$9,661	\$855
525 Building Permits	\$637	\$602		\$35
530 Cemetery	\$20	\$20		
560 Fleet Management	\$1,149	\$569	\$295	\$285
570 Group Medical Insurance	\$1,377	\$1,270		\$107
580 Workers Compensation Ins	\$681	\$610		\$71
590 Insurance Fund	\$1,152	\$681	\$471	
602 Redevelopment	\$68	\$33		\$35
603 Redevelopment Revolving	\$1,212	\$158	\$1,054	
740 Tourism Authority	\$213			\$213
760 Sub-Conservancy District	\$534			\$534
All Other	\$8,469		\$8,469	
Total	\$152,937	\$25,679	\$102,681	\$24,577

SCHEDULE 11.01

CITY HALL

NATURE AND EXTENT OF SERVICE

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

- **Utility** – Related costs are allocated to occupying departments based on square footage.
- **Common Costs** – Costs such as fax, copier, and postage costs, are allocated to occupying departments based on the number of positions by department/fund.

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$71,919			\$71,919
Allocated additions:				
1010100 - Board of Supervisors	\$176	\$226	\$402	
1010600 - City Manager	\$618	\$42	\$660	
1010620 - Purchasing	\$55	\$2	\$57	
1010701 - Finance		\$689	\$689	
1010800 - Internal Auditor		\$119	\$119	
Total allocated additions:	<u>\$849</u>	<u>\$1,078</u>	<u>\$1,927</u>	<u>\$1,927</u>
Total to be allocated	<u><u>\$72,768</u></u>	<u><u>\$1,078</u></u>		<u><u>\$73,846</u></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	\$41,354			\$41,354
POWER	\$21,419		\$21,419	
HEATING	\$9,146		\$9,146	
Departmental Expenditures	\$71,919		\$30,565	\$41,354
Additions: 1st				
Other	\$849	\$849		
Functional Cost	\$72,768	\$849	\$30,565	\$41,354
Reallocate Admin		(\$849)	\$361	\$488
Allocable Costs	\$72,768		\$30,926	\$41,842
1st Allocation	\$72,768		\$30,926	\$41,842
Additions: 2nd				
Other	\$1,078	\$1,078		
Functional Cost	\$1,078	\$1,078		
Reallocate Admin		(\$1,078)	\$458	\$620
Allocable Costs	\$1,078		\$458	\$620
2nd Allocation	\$1,078		\$458	\$620
Total allocated	\$73,846		\$31,384	\$42,462

City Hall
Detail allocation of
Utilities

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	701	4.779 %	\$1,478		\$1,478		\$1,478
Treasurer	1,882	12.831 %	\$3,968		\$3,968		\$3,968
Assessor	1,412	9.626 %	\$2,977		\$2,977	\$73	\$3,050
City Manager	3,279	22.355 %	\$6,913		\$6,913		\$6,913
Finance	1,548	10.554 %	\$3,264		\$3,264	\$81	\$3,345
Human Resources	3,052	20.807 %	\$6,435		\$6,435	\$159	\$6,594
Information Technology	2,027	13.819 %	\$4,274		\$4,274	\$105	\$4,379
570 Group Medical Insurance	164	1.118 %	\$346		\$346	\$9	\$355
580 Workers Compensation Ins	461	3.143 %	\$972		\$972	\$24	\$996
Pulbic Guardian	142	0.968 %	\$299		\$299	\$7	\$306
Total	14,668	100.000 %	\$30,926		\$30,926	\$458	\$31,384

(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	5	8.772 %	\$3,670		\$3,670		\$3,670
Treasurer	5	8.772 %	\$3,670		\$3,670		\$3,670
Assessor	9	15.789 %	\$6,607		\$6,607	\$136	\$6,743
City Manager	6	10.526 %	\$4,404		\$4,404		\$4,404
Finance	10	17.544 %	\$7,341		\$7,341	\$151	\$7,492
Human Resources	3	5.263 %	\$2,202		\$2,202	\$45	\$2,247
Information Technology	13	22.807 %	\$9,543		\$9,543	\$197	\$9,740
580 Workers Compensation Ins	2	3.509 %	\$1,468		\$1,468	\$30	\$1,498
Pulbic Guardian	4	7.018 %	\$2,937		\$2,937	\$61	\$2,998
Total	57	100.000 %	\$41,842		\$41,842	\$620	\$42,462

(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	\$5,148	\$1,478	\$3,670
Treasurer	\$7,638	\$3,968	\$3,670
City Manager	\$11,317	\$6,913	\$4,404
Finance	\$10,837	\$3,345	\$7,492
Human Resources	\$8,841	\$6,594	\$2,247
Information Technology	\$14,119	\$4,379	\$9,740
Pulbic Guardian	\$3,304	\$306	\$2,998
Assessor	\$9,793	\$3,050	\$6,743
570 Group Medical Insurance	\$355	\$355	
580 Workers Compensation Ins	\$2,494	\$996	\$1,498
Total	\$73,846	\$31,384	\$42,462

SCHEDULE 12.01

FINANCE

NATURE AND EXTENT OF SERVICE

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

- **Payroll** – These costs are allocated based on the number of FTE's by department/fund. This includes PT/Seasonal positions.
- **Budget** – These costs are allocated based on total expenditures by department/fund.
- **Accounts Payable** - These costs are allocated based on Operating Services and Supply costs by department/fund.
- **Accounting** – These costs are allocated based on total expenditures by department/fund.
- **Debt Management** – These costs are associated with issuing bonds. Costs are allocated based on the number of bonds issued by Fund.
- **Contracts** – These costs are allocated based on Operating Services and Supply costs by department/fund.
- **Workers Compensation** – These costs are allocated directly to Workers Compensation Fund 580.
- **General Liability** – These costs are allocated directly to Insurance Fund 590.
- **Audit Fees** – These costs are related to the General Fund audit. Costs are allocated based on Total Expenditures for General Fund Departments.
- **CDBG/CSSG Grants** – These costs are related to grant administration for the CDBG and CSSG grants. As salary is reimbursed by the grants, costs are identified but not allocated.

Finance
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$701,200			\$701,200
Allocated additions:				
1 - Building Charge	\$5,752		\$5,752	
2 - Equipment Charge	\$741		\$741	
1010100 - Board of Supervisors	\$1,720	\$2,205	\$3,925	
1010500 - District Attorney	\$18,586	\$1,349	\$19,935	
1010600 - City Manager	\$6,029	\$407	\$6,436	
1010620 - Purchasing	\$401	\$14	\$415	
1010630 - City Hall	\$10,605	\$232	\$10,837	
1010705 - Human Resources		\$7,770	\$7,770	
1010710 - Information Technology		\$23,973	\$23,973	
1010800 - Internal Auditor		\$1,157	\$1,157	
1013034 - Facilities Maintenance		\$7,335	\$7,335	
Total allocated additions:	<u>\$43,834</u>	<u>\$44,442</u>	<u>\$88,276</u>	<u>\$88,276</u>
Departmental cost adjustments:				
SALARIES - DIRECT BILL	\$87,194			
Total departmental cost adjustments:	<u>\$87,194</u>			<u>\$87,194</u>
Total to be allocated	<u><u>\$832,228</u></u>	<u><u>\$44,442</u></u>		<u><u>\$876,670</u></u>

Carson City, Nevada - Full Cost Allocation

Finance
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Payroll</u>	<u>Budget</u>	<u>Accounts Payable</u>	<u>Accounting</u>	<u>Debt Management</u>	<u>Contracts</u>	<u>Workers Compensation</u>	<u>General Liability</u>
Wages & Benefits										
SALARIES & WAGES	\$451,151	\$49,762	\$45,341	\$76,064	\$94,020	\$78,771	\$29,596	\$5,369	\$20,257	\$20,257
FRINGE BENEFITS	\$175,482	\$19,356	\$17,636	\$29,586	\$36,570	\$30,639	\$11,512	\$2,088	\$7,879	\$7,879
Other Expense and Cost										
SERVICES & SUPPLIES	\$16,961	\$2,013	\$1,833	\$3,075	\$3,802	\$3,185	\$1,197	\$217	\$819	\$820
AUDITING FEES	\$44,806									
PROFESSIONAL SERVICE	\$12,800		\$12,800							
Departmental Expenditures	\$701,200	\$71,131	\$77,610	\$108,725	\$134,392	\$112,595	\$42,305	\$7,674	\$28,955	\$28,956
Cost Adjustments										
SALARIES - DIRECT BILL	\$87,194	\$10,349	\$9,425	\$15,807	\$19,547	\$16,373	\$6,155	\$1,116	\$4,211	\$4,211
Additions: 1st										
Other	\$43,834	\$43,834								
Functional Cost	\$832,228	\$125,314	\$87,035	\$124,532	\$153,939	\$128,968	\$48,460	\$8,790	\$33,166	\$33,167
Reallocate Admin		(\$125,314)	\$15,429	\$22,076	\$27,289	\$22,862	\$8,590	\$1,558	\$5,879	\$5,879
Allocable Costs	\$832,228		\$102,464	\$146,608	\$181,228	\$151,830	\$57,050	\$10,348	\$39,045	\$39,046
Unallocated	(\$51,860)									
1st Allocation	\$780,368		\$102,464	\$146,608	\$181,228	\$151,830	\$57,050	\$10,348	\$39,045	\$39,046
Additions: 2nd										
Other	\$44,442	\$44,442								
Functional Cost	\$44,442	\$44,442								
Reallocate Admin		(\$44,442)	\$5,472	\$7,829	\$9,678	\$8,108	\$3,047	\$553	\$2,085	\$2,085
Allocable Costs	\$44,442		\$5,472	\$7,829	\$9,678	\$8,108	\$3,047	\$553	\$2,085	\$2,085
Unallocated	(\$2,768)									
2nd Allocation	\$41,674		\$5,472	\$7,829	\$9,678	\$8,108	\$3,047	\$553	\$2,085	\$2,085
Total allocated	\$822,042		\$107,936	\$154,437	\$190,906	\$159,938	\$60,097	\$10,901	\$41,130	\$41,131

Finance
Schedule of costs to be
allocated by function

	<u>Audit Fees</u>	<u>CDBG/CSSG</u> Grants
<u>Wages & Benefits</u>		
SALARIES & WAGES		\$31,714
FRINGE BENEFITS		\$12,337
<u>Other Expense and Cost</u>		
SERVICES & SUPPLIES		
AUDITING FEES	\$44,806	
PROFESSIONAL SERVICE		
Departmental Expenditures	<u>\$44,806</u>	<u>\$44,051</u>
<u>Cost Adjustments</u>		
SALARIES - DIRECT BILL		
Additions: 1st		
Other		
Functional Cost	<u>\$44,806</u>	<u>\$44,051</u>
Reallocate Admin	<u>\$7,943</u>	<u>\$7,809</u>
Allocable Costs	<u>\$52,749</u>	<u>\$51,860</u>
Unallocated		(\$51,860)
1st Allocation	<u>\$52,749</u>	
Additions: 2nd		
Other		
Functional Cost		
Reallocate Admin	<u>\$2,817</u>	<u>\$2,768</u>
Allocable Costs	<u>\$2,817</u>	<u>\$2,768</u>
Unallocated		(\$2,768)
2nd Allocation	<u>\$2,817</u>	
Total allocated	<u>\$55,566</u>	

Finance
Detail allocation of
Payroll

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Board of Supervisors	5	0.473 %	\$484		\$484		\$484
Clerk	7	0.662 %	\$678		\$678		\$678
Treasurer	8	0.756 %	\$775		\$775		\$775
Elections	7	0.662 %	\$678		\$678	\$39	\$717
Recorder	7	0.662 %	\$678		\$678		\$678
Assessor	10	0.945 %	\$968		\$968	\$55	\$1,023
District Attorney	30	2.836 %	\$2,905		\$2,905		\$2,905
City Manager	6	0.567 %	\$581		\$581		\$581
Human Resources	4	0.378 %	\$387		\$387	\$22	\$409
Information Technology	15	1.418 %	\$1,453		\$1,453	\$83	\$1,536
Purchasing	1	0.095 %	\$97		\$97		\$97
Planning	9	0.851 %	\$872		\$872	\$50	\$922
Sheriff Administration	9	0.851 %	\$872		\$872	\$50	\$922
Sheriff Patrol	53	5.009 %	\$5,133		\$5,133	\$292	\$5,425
Sheriff General Services	14	1.323 %	\$1,356		\$1,356	\$77	\$1,433
Detention Facility	37	3.497 %	\$3,583		\$3,583	\$204	\$3,787
Dispatch	26	2.457 %	\$2,518		\$2,518	\$143	\$2,661
Fire Administration	3	0.284 %	\$291		\$291	\$17	\$308
Fire Operations	47	4.442 %	\$4,552		\$4,552	\$259	\$4,811
Fire Prevention	7	0.662 %	\$678		\$678	\$39	\$717
Fire Training	2	0.189 %	\$194		\$194	\$11	\$205
Juvenile Court	5	0.473 %	\$484		\$484	\$28	\$512
Juvenile Probation	16	1.512 %	\$1,550		\$1,550	\$88	\$1,638
Juvenile Detention	21	1.985 %	\$2,034		\$2,034	\$116	\$2,150
District/Justice Court	39	3.686 %	\$3,777		\$3,777	\$215	\$3,992
Alternative Sentencing	26	2.457 %	\$2,518		\$2,518	\$143	\$2,661
Parks Administration	6	0.567 %	\$581		\$581	\$33	\$614
Park Maintenance	18	1.701 %	\$1,743		\$1,743	\$99	\$1,842
Swimming Pool	96	9.074 %	\$9,297		\$9,297	\$528	\$9,825
Community Center	14	1.323 %	\$1,356		\$1,356	\$77	\$1,433
Recreation	62	5.860 %	\$6,005		\$6,005	\$341	\$6,346
Sports	44	4.159 %	\$4,261		\$4,261	\$242	\$4,503
Library	29	2.741 %	\$2,809		\$2,809	\$160	\$2,969
Health Admin	42	3.970 %	\$4,068		\$4,068	\$231	\$4,299
215 Senior Citizens Fund	3	0.284 %	\$291		\$291	\$17	\$308
256 Street Maintenance Fund	23	2.174 %	\$2,227		\$2,227	\$127	\$2,354
510 Wastewater Fund	29	2.741 %	\$2,809	(\$7,428)	(\$4,619)	\$160	(\$4,459)
525 Building Permits	3	0.284 %	\$291		\$291	\$17	\$308
530 Cemetery	1	0.095 %	\$97		\$97	\$6	\$103
560 Fleet Management	8	0.756 %	\$775		\$775	\$44	\$819
580 Workers Compensation Ins	2	0.189 %	\$194		\$194	\$11	\$205

Carson City, Nevada - Full Cost Allocation

Finance
Detail allocation of
Payroll

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Public Works	34	3.214 %	\$3,293		\$3,293	\$187	\$3,480
Landfill Administration	13	1.229 %	\$1,259		\$1,259	\$72	\$1,331
Investigations	23	2.174 %	\$2,227		\$2,227	\$127	\$2,354
Facilities Maintenance	16	1.512 %	\$1,550		\$1,550	\$88	\$1,638
Wildland Fire Management	20	1.890 %	\$1,937		\$1,937	\$110	\$2,047
570 Group Medical Insurance	4	0.378 %	\$387	(\$5,571)	(\$5,184)	\$22	(\$5,162)
520 Water	24	2.268 %	\$2,324	(\$7,428)	(\$5,104)	\$132	(\$4,972)
760 Sub-Conservancy District	15	1.418 %	\$1,453		\$1,453	\$83	\$1,536
740 Tourism Authority	9	0.851 %	\$872		\$872	\$50	\$922
501 Ambulance	34	3.214 %	\$3,293		\$3,293	\$187	\$3,480
Pulbic Guardian	6	0.567 %	\$581		\$581	\$33	\$614
Chartered Admin	13	1.229 %	\$1,259		\$1,259	\$72	\$1,331
202 Cooperative Extension Fund	1	0.095 %	\$97		\$97	\$6	\$103
254 Quality of Life Fund	10	0.945 %	\$968		\$968	\$55	\$1,023
Multi Purp Athletic Ctr	8	0.756 %	\$775		\$775	\$44	\$819
280 Commissary Fund	2	0.189 %	\$194		\$194	\$11	\$205
Business License	1	0.095 %	\$97		\$97	\$6	\$103
Geographic Information Systems	1	0.095 %	\$97		\$97	\$6	\$103
Sexual Assalt Response Team	7	0.662 %	\$678		\$678	\$39	\$717
Welfare	1	0.095 %	\$97		\$97	\$6	\$103
Environmental Health	5	0.473 %	\$484		\$484	\$28	\$512
DC Environmental Health	2	0.189 %	\$194		\$194	\$11	\$205
208 Supplemental Indigent Fund	1	0.095 %	\$97		\$97	\$6	\$103
225 Carson City Transit Fund	3	0.284 %	\$291		\$291	\$17	\$308
250 Regional Transportation Fund	8	0.756 %	\$775		\$775	\$44	\$819
295 Arts & Culture Fund	1	0.095 %	\$97		\$97	\$6	\$103
602 Redevelopment	1	0.095 %	\$97		\$97	\$6	\$103
Trinet Grant	1	0.087 %	\$91		\$91	(\$6)	\$85
505 Stormwater Drainage				(\$3,714)	(\$3,714)		(\$3,714)
Subtotal	1,058	100.000 %	\$102,464	(\$24,141)	\$78,323	\$5,472	\$83,795
Direct Billed				\$24,141	\$24,141		\$24,141
Total	1,058	100.000 %	\$102,464	\$0	\$102,464	\$5,472	\$107,936

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

Source: Personnel Position Control Report

Carson City, Nevada - Full Cost Allocation

Finance
Detail allocation of
Budget

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	253,035	0.244 %	\$358		\$358		\$358
Clerk	330,923	0.319 %	\$468		\$468		\$468
Recorder	527,502	0.508 %	\$745		\$745		\$745
Public Safety Complex	206,601	0.199 %	\$292		\$292		\$292
Elections	332,948	0.321 %	\$470		\$470	\$27	\$497
Treasurer	613,026	0.591 %	\$866		\$866		\$866
Assessor	838,965	0.809 %	\$1,185		\$1,185	\$67	\$1,252
District Attorney	2,853,379	2.750 %	\$4,032		\$4,032		\$4,032
City Manager	782,989	0.755 %	\$1,106		\$1,106		\$1,106
Public Defender	1,746,044	1.683 %	\$2,467		\$2,467	\$140	\$2,607
Central Services	745,850	0.719 %	\$1,054		\$1,054	\$60	\$1,114
Human Resources	314,817	0.303 %	\$445		\$445	\$25	\$470
Information Technology	2,795,184	2.694 %	\$3,950		\$3,950	\$223	\$4,173
Geographic Information Systems	488,139	0.470 %	\$690		\$690	\$39	\$729
Purchasing	135,817	0.131 %	\$192		\$192		\$192
City Hall	71,919	0.069 %	\$102		\$102		\$102
Internal Auditor	154,937	0.149 %	\$219		\$219	\$12	\$231
Planning	732,622	0.706 %	\$1,035		\$1,035	\$59	\$1,094
Business License	117,294	0.113 %	\$166		\$166	\$9	\$175
Sheriff Administration	1,309,003	1.262 %	\$1,850		\$1,850	\$105	\$1,955
Sheriff Patrol	6,905,803	6.656 %	\$9,758		\$9,758	\$552	\$10,310
Sheriff General Services	597,434	0.576 %	\$844		\$844	\$48	\$892
Detention Facility	4,627,649	4.460 %	\$6,539		\$6,539	\$370	\$6,909
Dispatch	2,097,005	2.021 %	\$2,963		\$2,963	\$168	\$3,131
Trinet Grant	93,961	0.091 %	\$133		\$133	\$8	\$141
Fire Administration	280,457	0.270 %	\$396		\$396	\$22	\$418
Fire Operations	6,926,148	6.676 %	\$9,787		\$9,787	\$553	\$10,340
Fire Prevention	464,206	0.447 %	\$656		\$656	\$37	\$693
Fire Training	312,369	0.301 %	\$441		\$441	\$25	\$466
Emergency Management	265,281	0.256 %	\$375		\$375	\$21	\$396
Public Works	2,372,499	2.287 %	\$3,352		\$3,352	\$190	\$3,542
Juvenile Court	692,612	0.668 %	\$979		\$979	\$55	\$1,034
Juvenile Probation	1,669,201	1.609 %	\$2,359		\$2,359	\$133	\$2,492
Juvenile Detention	1,513,693	1.459 %	\$2,139		\$2,139	\$121	\$2,260
District/Justice Court	4,227,664	4.075 %	\$5,974		\$5,974	\$338	\$6,312
Alternative Sentencing	1,317,921	1.270 %	\$1,862		\$1,862	\$105	\$1,967
Parks Administration	544,913	0.525 %	\$770		\$770	\$44	\$814
Park Maintenance	1,480,388	1.427 %	\$2,092		\$2,092	\$118	\$2,210
Grants, Gifts, Donations	20,270	0.020 %	\$29		\$29	\$2	\$31
Swimming Pool	640,216	0.617 %	\$905		\$905	\$51	\$956
Community Center	308,164	0.297 %	\$435		\$435	\$25	\$460

Carson City, Nevada - Full Cost Allocation

Finance
Detail allocation of
Budget

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Recreation	407,918	0.393 %	\$576		\$576	\$33	\$609
Sports	310,171	0.299 %	\$438		\$438	\$25	\$463
Library	1,664,642	1.604 %	\$2,352		\$2,352	\$133	\$2,485
Health Admin	522,720	0.504 %	\$739		\$739	\$42	\$781
Landfill Administration	2,128,849	2.052 %	\$3,008		\$3,008	\$170	\$3,178
Animal Services	700,236	0.675 %	\$989		\$989	\$56	\$1,045
202 Cooperative Extension Fund	295,176	0.284 %	\$417		\$417	\$24	\$441
208 Supplemental Indigent Fund	1,271,496	1.226 %	\$1,797		\$1,797	\$102	\$1,899
215 Senior Citizens Fund	565,886	0.545 %	\$800		\$800	\$45	\$845
225 Carson City Transit Fund	1,178,003	1.135 %	\$1,665		\$1,665	\$94	\$1,759
230 Library Gift Fund	33,103	0.032 %	\$47		\$47	\$3	\$50
236 Administrative Assessment Fund	44,408	0.043 %	\$63		\$63	\$4	\$67
240 Traffic/Transportation Fund	9,943	0.010 %	\$14		\$14	\$1	\$15
250 Regional Transportation Fund	639,312	0.616 %	\$903		\$903	\$51	\$954
254 Quality of Life Fund	987,472	0.952 %	\$1,395		\$1,395	\$79	\$1,474
256 Street Maintenance Fund	4,060,431	3.914 %	\$5,738		\$5,738	\$324	\$6,062
275 Grant Fund	3,884,664	3.744 %	\$5,489		\$5,489	\$310	\$5,799
280 Commissary Fund	200,276	0.193 %	\$283		\$283	\$16	\$299
505 Stormwater Drainage	303,775	0.293 %	\$429		\$429	\$24	\$453
510 Wastewater Fund	5,079,847	4.896 %	\$7,178		\$7,178	\$406	\$7,584
520 Water	7,127,762	6.870 %	\$10,072		\$10,072	\$570	\$10,642
525 Building Permits	1,117,911	1.077 %	\$1,580		\$1,580	\$89	\$1,669
530 Cemetery	50,892	0.049 %	\$72		\$72	\$4	\$76
560 Fleet Management	1,624,475	1.566 %	\$2,295		\$2,295	\$130	\$2,425
570 Group Medical Insurance	1,983,264	1.912 %	\$2,802		\$2,802	\$158	\$2,960
580 Workers Compensation Ins	981,844	0.946 %	\$1,387		\$1,387	\$78	\$1,465
590 Insurance Fund	1,009,127	0.973 %	\$1,426		\$1,426	\$81	\$1,507
602 Redevelopment	225,774	0.218 %	\$319		\$319	\$18	\$337
603 Redevelopment Revolving	200,106	0.193 %	\$283		\$283	\$16	\$299
Medical	114,542	0.110 %	\$162		\$162	\$9	\$171
Environmental Health	308,330	0.297 %	\$436		\$436	\$25	\$461
Investigations	2,610,269	2.516 %	\$3,688		\$3,688	\$209	\$3,897
DC/JC Fees & Assessment	355,221	0.342 %	\$502		\$502	\$28	\$530
Northgate	33,273	0.032 %	\$47		\$47	\$3	\$50
210 Capital Projects Fund	933,857	0.900 %	\$1,320		\$1,320	\$75	\$1,395
287 911 Surcharge	500,533	0.482 %	\$707		\$707	\$40	\$747
Wildland Fire Management	110,566	0.107 %	\$156		\$156	\$9	\$165
Facilities Maintenance	1,443,342	1.391 %	\$2,040		\$2,040	\$115	\$2,155
Pulbic Guardian	250,291	0.241 %	\$354		\$354	\$20	\$374
Chartered Admin	1,089,561	1.050 %	\$1,540		\$1,540	\$87	\$1,627
253 V&T Infrastructure Fund	8						

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>
Multi Purp Athletic Ctr	129,274	0.125 %	\$183		\$183	\$10	\$193
Youth Sports Assoc	53,837	0.052 %	\$76		\$76	\$4	\$80
Juvenile Court Fees/Assessments	20,474	0.020 %	\$29		\$29	\$2	\$31
DC Environmental Health	212,335	0.205 %	\$300		\$300	\$17	\$317
232 Business Development Fund	251,969	0.243 %	\$356		\$356	\$20	\$376
235 Landscape Maintenance Fund	25,531	0.025 %	\$36		\$36	\$2	\$38
295 Arts & Culture Fund	159,902	0.154 %	\$226		\$226	\$13	\$239
Sexual Assalt Response Team	11,371	0.011 %	\$16		\$16	\$1	\$17
Welfare	487,528	0.470 %	\$689		\$689	\$39	\$728
501 Ambulance	3,332,531	3.210 %	\$4,709		\$4,709	\$263	\$4,972
Total	103,752,876	100.000 %	\$146,608		\$146,608	\$7,829	\$154,437

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

Source: General Ledger

Carson City, Nevada - Full Cost Allocation

Finance
Detail allocation of
Accounts Payable

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Board of Supervisors	5,293	0.016 %	\$30		\$30		\$30
Clerk	14,650	0.045 %	\$82		\$82		\$82
Recorder	45,030	0.139 %	\$251		\$251		\$251
Public Safety Complex	206,601	0.636 %	\$1,153		\$1,153		\$1,153
Elections	140,878	0.434 %	\$786		\$786	\$43	\$829
Assessor	45,022	0.139 %	\$251		\$251	\$14	\$265
District Attorney	106,436	0.328 %	\$594		\$594		\$594
City Manager	82,041	0.253 %	\$458		\$458		\$458
Central Services	745,850	2.297 %	\$4,162		\$4,162	\$226	\$4,388
Human Resources	17,947	0.055 %	\$100		\$100	\$5	\$105
Information Technology	1,367,102	4.210 %	\$7,629		\$7,629	\$415	\$8,044
Geographic Information Systems	421,196	1.297 %	\$2,350		\$2,350	\$128	\$2,478
Purchasing	19,318	0.059 %	\$108		\$108		\$108
City Hall	71,919	0.221 %	\$401		\$401		\$401
Planning	51,420	0.158 %	\$287		\$287	\$16	\$303
Sheriff Administration	667,575	2.056 %	\$3,725		\$3,725	\$203	\$3,928
Sheriff Patrol	346,042	1.066 %	\$1,931		\$1,931	\$105	\$2,036
Sheriff General Services	47,177	0.145 %	\$263		\$263	\$14	\$277
Detention Facility	446,288	1.374 %	\$2,491		\$2,491	\$136	\$2,627
Dispatch	101,673	0.313 %	\$567		\$567	\$31	\$598
Trinet Grant	1,486	0.005 %	\$8		\$8		\$8
Fire Administration	31,426	0.097 %	\$175		\$175	\$10	\$185
Fire Operations	350,277	1.079 %	\$1,955		\$1,955	\$106	\$2,061
Fire Training	89,757	0.276 %	\$501		\$501	\$27	\$528
Juvenile Court	103,869	0.320 %	\$580		\$580	\$32	\$612
Juvenile Probation	115,669	0.356 %	\$645		\$645	\$35	\$680
Juvenile Detention	102,536	0.316 %	\$572		\$572	\$31	\$603
District/Justice Court	611,842	1.884 %	\$3,414		\$3,414	\$186	\$3,600
Alternative Sentencing	133,236	0.410 %	\$744		\$744	\$40	\$784
Parks Administration	37,751	0.116 %	\$211		\$211	\$11	\$222
Park Maintenance	330,358	1.017 %	\$1,844		\$1,844	\$100	\$1,944
Grants, Gifts, Donations	20,270	0.062 %	\$113		\$113	\$6	\$119
Swimming Pool	187,963	0.579 %	\$1,049		\$1,049	\$57	\$1,106
Community Center	98,824	0.304 %	\$551		\$551	\$30	\$581
Recreation	75,334	0.232 %	\$420		\$420	\$23	\$443
Sports	94,994	0.293 %	\$530		\$530	\$29	\$559
Library	395,586	1.218 %	\$2,208		\$2,208	\$120	\$2,328
Health Admin	127,500	0.393 %	\$712		\$712	\$39	\$751
208 Supplemental Indigent Fund	1,121,310	3.453 %	\$6,257		\$6,257	\$341	\$6,598
215 Senior Citizens Fund	147,979	0.456 %	\$826		\$826	\$45	\$871
225 Carson City Transit Fund	1,096,406	3.376 %	\$6,118		\$6,118	\$333	\$6,451

Finance
Detail allocation of
Accounts Payable

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
230 Library Gift Fund	33,103	0.102 %	\$185		\$185	\$10	\$195
236 Administrative Assessment Fund	44,408	0.137 %	\$248		\$248	\$13	\$261
240 Traffic/Transportation Fund	1,266	0.004 %	\$7		\$7		\$7
250 Regional Transportation Fund	348,167	1.072 %	\$1,943		\$1,943	\$106	\$2,049
256 Street Maintenance Fund	1,819,380	5.602 %	\$10,153		\$10,153	\$553	\$10,706
280 Commissary Fund	139,848	0.431 %	\$780		\$780	\$42	\$822
505 Stormwater Drainage	88,458	0.272 %	\$494		\$494	\$27	\$521
510 Wastewater Fund	2,476,558	7.626 %	\$13,820		\$13,820	\$752	\$14,572
520 Water	4,095,311	12.611 %	\$22,854		\$22,854	\$1,244	\$24,098
525 Building Permits	762,762	2.349 %	\$4,257		\$4,257	\$232	\$4,489
530 Cemetery	24,800	0.076 %	\$138		\$138	\$8	\$146
560 Fleet Management	720,817	2.220 %	\$4,023		\$4,023	\$219	\$4,242
570 Group Medical Insurance	1,607,041	4.949 %	\$8,968		\$8,968	\$488	\$9,456
580 Workers Compensation Ins	773,154	2.381 %	\$4,315		\$4,315	\$235	\$4,550
590 Insurance Fund	862,556	2.656 %	\$4,813		\$4,813	\$262	\$5,075
602 Redevelopment	41,702	0.128 %	\$233		\$233	\$13	\$246
603 Redevelopment Revolving	200,106	0.616 %	\$1,117		\$1,117	\$61	\$1,178
Emergency Management	9,849	0.030 %	\$55		\$55	\$3	\$58
Public Works	62,819	0.193 %	\$351		\$351	\$19	\$370
254 Quality of Life Fund	386,645	1.191 %	\$2,158		\$2,158	\$117	\$2,275
Business License	3,729	0.011 %	\$21		\$21	\$1	\$22
Landfill Administration	1,000,907	3.082 %	\$5,586		\$5,586	\$304	\$5,890
Medical	40						
Environmental Health	6,910	0.021 %	\$39		\$39	\$2	\$41
Investigations	274,974	0.847 %	\$1,534		\$1,534	\$84	\$1,618
DC/JC Fees & Assessment	355,221	1.094 %	\$1,982		\$1,982	\$108	\$2,090
Northgate	33,273	0.102 %	\$186		\$186	\$10	\$196
210 Capital Projects Fund	933,857	2.876 %	\$5,211		\$5,211	\$284	\$5,495
287 911 Surcharge	500,533	1.541 %	\$2,793		\$2,793	\$152	\$2,945
Public Defender	1,746,044	5.377 %	\$9,744		\$9,744	\$530	\$10,274
Wildland Fire Management	104,594	0.322 %	\$584		\$584	\$32	\$616
Facilities Maintenance	332,006	1.022 %	\$1,853		\$1,853	\$101	\$1,954
Treasurer	54,900	0.169 %	\$306		\$306		\$306
253 V&T Infrastructure Fund	8						
Pulbic Guardian	20,713	0.064 %	\$116		\$116	\$6	\$122
Multi Purp Athletic Ctr	54,248	0.167 %	\$303		\$303	\$16	\$319
Youth Sports Assoc	45,064	0.139 %	\$251		\$251	\$14	\$265
Fire Prevention	26,897	0.083 %	\$150		\$150	\$8	\$158
Internal Auditor	154,937	0.477 %	\$865		\$865	\$47	\$912
Juvenile Court Fees/Assessments	20,474	0.063 %	\$114		\$114	\$6	\$120
DC Environmental Health	13,316	0.041 %	\$74		\$74	\$4	\$78

Carson City, Nevada - Full Cost Allocation

Finance
Detail allocation of
Accounts Payable

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
202 Cooperative Extension Fund	281,080	0.866 %	\$1,569		\$1,569	\$85	\$1,654
232 Business Development Fund	244,727	0.754 %	\$1,366		\$1,366	\$74	\$1,440
235 Landscape Maintenance Fund	24,777	0.076 %	\$138		\$138	\$8	\$146
295 Arts & Culture Fund	27,732	0.085 %	\$155		\$155	\$8	\$163
Animal Services	700,236	2.156 %	\$3,908		\$3,908	\$213	\$4,121
Welfare	277,983	0.856 %	\$1,551		\$1,551	\$84	\$1,635
Sexual Assault Response Team	(34)						
501 Ambulance	513,536	1.580 %	\$2,865		\$2,865	\$156	\$3,021
Total	32,475,263	100.000 %	\$181,228		\$181,228	\$9,678	\$190,906

(A) Alloc basis: Operating Services and Supplies

Source: General Ledger

Carson City, Nevada - Full Cost Allocation

Finance
Detail allocation of
Accounting

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Board of Supervisors	253,035	0.244 %	\$370		\$370		\$370
Clerk	330,923	0.319 %	\$484		\$484		\$484
Recorder	527,502	0.508 %	\$772		\$772		\$772
Public Safety Complex	206,601	0.199 %	\$302		\$302		\$302
Elections	332,948	0.321 %	\$487		\$487	\$28	\$515
Treasurer	613,026	0.591 %	\$897		\$897		\$897
Assessor	838,965	0.809 %	\$1,228		\$1,228	\$69	\$1,297
District Attorney	2,853,379	2.750 %	\$4,176		\$4,176		\$4,176
City Manager	782,989	0.755 %	\$1,146		\$1,146		\$1,146
Public Defender	1,746,044	1.683 %	\$2,555		\$2,555	\$144	\$2,699
Central Services	745,850	0.719 %	\$1,091		\$1,091	\$62	\$1,153
Human Resources	314,817	0.303 %	\$461		\$461	\$26	\$487
Information Technology	2,795,184	2.694 %	\$4,090		\$4,090	\$231	\$4,321
Geographic Information Systems	488,139	0.470 %	\$714		\$714	\$40	\$754
Purchasing	135,817	0.131 %	\$199		\$199		\$199
City Hall	71,919	0.069 %	\$105		\$105		\$105
Internal Auditor	154,937	0.149 %	\$227		\$227	\$13	\$240
Planning	732,622	0.706 %	\$1,072		\$1,072	\$61	\$1,133
Business License	117,294	0.113 %	\$172		\$172	\$10	\$182
Sheriff Administration	1,309,003	1.262 %	\$1,916		\$1,916	\$108	\$2,024
Sheriff Patrol	6,905,803	6.656 %	\$10,106		\$10,106	\$571	\$10,677
Sheriff General Services	597,434	0.576 %	\$874		\$874	\$49	\$923
Detention Facility	4,627,649	4.460 %	\$6,772		\$6,772	\$383	\$7,155
Dispatch	2,097,005	2.021 %	\$3,069		\$3,069	\$174	\$3,243
Trinet Grant	93,961	0.091 %	\$138		\$138	\$8	\$146
Fire Administration	280,457	0.270 %	\$410		\$410	\$23	\$433
Fire Operations	6,926,148	6.676 %	\$10,136		\$10,136	\$573	\$10,709
Fire Prevention	464,206	0.447 %	\$679		\$679	\$38	\$717
Fire Training	312,369	0.301 %	\$457		\$457	\$26	\$483
Emergency Management	265,281	0.256 %	\$388		\$388	\$22	\$410
Public Works	2,372,499	2.287 %	\$3,472		\$3,472	\$196	\$3,668
Juvenile Court	692,612	0.668 %	\$1,014		\$1,014	\$57	\$1,071
Juvenile Probation	1,669,201	1.609 %	\$2,443		\$2,443	\$138	\$2,581
Juvenile Detention	1,513,693	1.459 %	\$2,215		\$2,215	\$125	\$2,340
District/Justice Court	4,227,664	4.075 %	\$6,187		\$6,187	\$350	\$6,537
Alternative Sentencing	1,317,921	1.270 %	\$1,929		\$1,929	\$109	\$2,038
Parks Administration	544,913	0.525 %	\$797		\$797	\$45	\$842
Park Maintenance	1,480,388	1.427 %	\$2,166		\$2,166	\$123	\$2,289
Grants, Gifts, Donations	20,270	0.020 %	\$30		\$30	\$2	\$32
Swimming Pool	640,216	0.617 %	\$937		\$937	\$53	\$990
Community Center	308,164	0.297 %	\$451		\$451	\$26	\$477

Carson City, Nevada - Full Cost Allocation

Finance
Detail allocation of
Accounting

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Recreation	407,918	0.393 %	\$597		\$597	\$34	\$631
Sports	310,171	0.299 %	\$454		\$454	\$26	\$480
Library	1,664,642	1.604 %	\$2,436		\$2,436	\$138	\$2,574
Health Admin	522,720	0.504 %	\$765		\$765	\$43	\$808
Landfill Administration	2,128,849	2.052 %	\$3,115		\$3,115	\$176	\$3,291
Animal Services	700,236	0.675 %	\$1,025		\$1,025	\$58	\$1,083
202 Cooperative Extension Fund	295,176	0.284 %	\$432		\$432	\$24	\$456
208 Supplemental Indigent Fund	1,271,496	1.226 %	\$1,861		\$1,861	\$105	\$1,966
215 Senior Citizens Fund	565,886	0.545 %	\$828		\$828	\$47	\$875
225 Carson City Transit Fund	1,178,003	1.135 %	\$1,724		\$1,724	\$97	\$1,821
230 Library Gift Fund	33,103	0.032 %	\$48		\$48	\$3	\$51
236 Administrative Assessment Fund	44,408	0.043 %	\$65		\$65	\$4	\$69
240 Traffic/Transportation Fund	9,943	0.010 %	\$15		\$15	\$1	\$16
250 Regional Transportation Fund	639,312	0.616 %	\$936		\$936	\$53	\$989
254 Quality of Life Fund	987,472	0.952 %	\$1,445		\$1,445	\$82	\$1,527
256 Street Maintenance Fund	4,060,431	3.914 %	\$5,942		\$5,942	\$336	\$6,278
275 Grant Fund	3,884,664	3.744 %	\$5,685		\$5,685	\$321	\$6,006
280 Commissary Fund	200,276	0.193 %	\$293		\$293	\$17	\$310
505 Stormwater Drainage	303,775	0.293 %	\$445		\$445	\$25	\$470
510 Wastewater Fund	5,079,847	4.896 %	\$7,434		\$7,434	\$420	\$7,854
520 Water	7,127,762	6.870 %	\$10,431		\$10,431	\$590	\$11,021
525 Building Permits	1,117,911	1.077 %	\$1,636		\$1,636	\$93	\$1,729
530 Cemetery	50,892	0.049 %	\$74		\$74	\$4	\$78
560 Fleet Management	1,624,475	1.566 %	\$2,377		\$2,377	\$134	\$2,511
570 Group Medical Insurance	1,983,264	1.912 %	\$2,902		\$2,902	\$164	\$3,066
580 Workers Compensation Ins	981,844	0.946 %	\$1,437		\$1,437	\$81	\$1,518
590 Insurance Fund	1,009,127	0.973 %	\$1,477		\$1,477	\$84	\$1,561
602 Redevelopment	225,774	0.218 %	\$330		\$330	\$19	\$349
603 Redevelopment Revolving	200,106	0.193 %	\$293		\$293	\$17	\$310
Medical	114,542	0.110 %	\$168		\$168	\$9	\$177
Environmental Health	308,330	0.297 %	\$451		\$451	\$26	\$477
Investigations	2,610,269	2.516 %	\$3,820		\$3,820	\$216	\$4,036
DC/JC Fees & Assessment	355,221	0.342 %	\$520		\$520	\$29	\$549
Northgate	33,273	0.032 %	\$49		\$49	\$3	\$52
210 Capital Projects Fund	933,857	0.900 %	\$1,367		\$1,367	\$77	\$1,444
287 911 Surcharge	500,533	0.482 %	\$732		\$732	\$41	\$773
Wildland Fire Management	110,566	0.107 %	\$162		\$162	\$9	\$171
Facilities Maintenance	1,443,342	1.391 %	\$2,112		\$2,112	\$119	\$2,231
Pulbic Guardian	250,291	0.241 %	\$366		\$366	\$21	\$387
Chartered Admin	1,089,561	1.050 %	\$1,594		\$1,594	\$90	\$1,684
253 V&T Infrastructure Fund	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>
Multi Purp Athletic Ctr	129,274	0.125 %	\$189		\$189	\$11	\$200
Youth Sports Assoc	53,837	0.052 %	\$79		\$79	\$4	\$83
Juvenile Court Fees/Assessments	20,474	0.020 %	\$30		\$30	\$2	\$32
DC Environmental Health	212,335	0.205 %	\$311		\$311	\$18	\$329
232 Business Development Fund	251,969	0.243 %	\$369		\$369	\$21	\$390
235 Landscape Maintenance Fund	25,531	0.025 %	\$37		\$37	\$2	\$39
295 Arts & Culture Fund	159,902	0.154 %	\$234		\$234	\$13	\$247
Sexual Assalt Response Team	11,371	0.011 %	\$17		\$17	\$1	\$18
Welfare	487,528	0.470 %	\$713		\$713	\$40	\$753
501 Ambulance	3,332,531	3.210 %	\$4,874		\$4,874	\$277	\$5,151
Total	103,752,876	100.000 %	\$151,830		\$151,830	\$8,108	\$159,938

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

Source: General Ledger

Finance
Detail allocation of
Debt Management

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
250 Regional Transportation Fund	8	11.940 %	\$6,812		\$6,812	\$364	\$7,176
410 Debt Svc-Carson City	10	14.925 %	\$8,515		\$8,515	\$455	\$8,970
210 Capital Projects Fund	12	17.910 %	\$10,218		\$10,218	\$546	\$10,764
254 Quality of Life Fund	12	17.910 %	\$10,218		\$10,218	\$546	\$10,764
215 Senior Citizens Fund	2	2.985 %	\$1,703		\$1,703	\$91	\$1,794
253 V&T Infrastructure Fund	2	2.985 %	\$1,703		\$1,703	\$91	\$1,794
All Other	19	28.358 %	\$16,178		\$16,178	\$864	\$17,042
287 911 Surcharge	2	2.987 %	\$1,703		\$1,703	\$90	\$1,793
Total	<u>67</u>	<u>100.000 %</u>	<u>\$57,050</u>		<u>\$57,050</u>	<u>\$3,047</u>	<u>\$60,097</u>

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

Source: Finance

Carson City, Nevada - Full Cost Allocation

Finance
Detail allocation of
Contracts

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Board of Supervisors	5,293	0.016 %	\$2		\$2		\$2
Clerk	14,650	0.045 %	\$5		\$5		\$5
Recorder	45,030	0.139 %	\$14		\$14		\$14
Public Safety Complex	206,601	0.637 %	\$66		\$66		\$66
Elections	140,878	0.434 %	\$45		\$45	\$2	\$47
Assessor	45,022	0.139 %	\$14		\$14	\$1	\$15
District Attorney	106,436	0.328 %	\$34		\$34		\$34
City Manager	82,041	0.253 %	\$26		\$26		\$26
Central Services	745,850	2.298 %	\$238		\$238	\$13	\$251
Human Resources	17,947	0.055 %	\$6		\$6		\$6
Information Technology	1,367,102	4.212 %	\$436		\$436	\$24	\$460
Geographic Information Systems	421,196	1.298 %	\$134		\$134	\$7	\$141
City Hall	71,919	0.222 %	\$23		\$23		\$23
Planning	51,420	0.158 %	\$16		\$16	\$1	\$17
Sheriff Administration	667,575	2.057 %	\$213		\$213	\$12	\$225
Sheriff Patrol	346,042	1.066 %	\$110		\$110	\$6	\$116
Sheriff General Services	47,177	0.145 %	\$15		\$15	\$1	\$16
Detention Facility	446,288	1.375 %	\$142		\$142	\$8	\$150
Dispatch	101,673	0.313 %	\$32		\$32	\$2	\$34
Trinet Grant	1,486	0.005 %					
Fire Administration	31,426	0.097 %	\$10		\$10	\$1	\$11
Fire Operations	350,277	1.079 %	\$112		\$112	\$6	\$118
Fire Training	89,757	0.277 %	\$29		\$29	\$2	\$31
Juvenile Court	103,869	0.320 %	\$33		\$33	\$2	\$35
Juvenile Probation	115,669	0.356 %	\$37		\$37	\$2	\$39
Juvenile Detention	102,536	0.316 %	\$33		\$33	\$2	\$35
District/Justice Court	611,842	1.885 %	\$195		\$195	\$11	\$206
Alternative Sentencing	133,236	0.411 %	\$42		\$42	\$2	\$44
Parks Administration	37,751	0.116 %	\$12		\$12	\$1	\$13
Park Maintenance	330,358	1.018 %	\$105		\$105	\$6	\$111
Grants, Gifts, Donations	20,270	0.062 %	\$6		\$6		\$6
Swimming Pool	187,963	0.579 %	\$60		\$60	\$3	\$63
Community Center	98,824	0.304 %	\$32		\$32	\$2	\$34
Recreation	75,334	0.232 %	\$24		\$24	\$1	\$25
Sports	94,994	0.293 %	\$30		\$30	\$2	\$32
Library	395,586	1.219 %	\$126		\$126	\$7	\$133
Health Admin	127,500	0.393 %	\$41		\$41	\$2	\$43
208 Supplemental Indigent Fund	1,121,310	3.455 %	\$358		\$358	\$19	\$377
215 Senior Citizens Fund	147,979	0.456 %	\$47		\$47	\$3	\$50
225 Carson City Transit Fund	1,096,406	3.378 %	\$350		\$350	\$19	\$369
230 Library Gift Fund	33,103	0.102 %	\$11		\$11	\$1	\$12

Carson City, Nevada - Full Cost Allocation

Finance
Detail allocation of
Contracts

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
236 Administrative Assessment Fund	44,408	0.137 %	\$14		\$14	\$1	\$15
240 Traffic/Transportation Fund	1,266	0.004 %					
250 Regional Transportation Fund	348,167	1.073 %	\$111		\$111	\$6	\$117
256 Street Maintenance Fund	1,819,380	5.606 %	\$580		\$580	\$32	\$612
280 Commissary Fund	139,848	0.431 %	\$45		\$45	\$2	\$47
505 Stormwater Drainage	88,458	0.273 %	\$28		\$28	\$2	\$30
510 Wastewater Fund	2,476,558	7.630 %	\$790		\$790	\$43	\$833
520 Water	4,095,311	12.618 %	\$1,306		\$1,306	\$71	\$1,377
525 Building Permits	762,762	2.350 %	\$243		\$243	\$13	\$256
530 Cemetery	24,800	0.076 %	\$8		\$8		\$8
560 Fleet Management	720,817	2.221 %	\$230		\$230	\$13	\$243
570 Group Medical Insurance	1,607,041	4.951 %	\$512		\$512	\$28	\$540
580 Workers Compensation Ins	773,154	2.382 %	\$247		\$247	\$13	\$260
590 Insurance Fund	862,556	2.658 %	\$275		\$275	\$15	\$290
602 Redevelopment	41,702	0.128 %	\$13		\$13	\$1	\$14
603 Redevelopment Revolving	200,106	0.617 %	\$64		\$64	\$3	\$67
Emergency Management	9,849	0.030 %	\$3		\$3		\$3
Public Works	62,819	0.194 %	\$20		\$20	\$1	\$21
254 Quality of Life Fund	386,645	1.191 %	\$123		\$123	\$7	\$130
Business License	3,729	0.011 %	\$1		\$1		\$1
Landfill Administration	1,000,907	3.084 %	\$319		\$319	\$17	\$336
Medical	40						
Environmental Health	6,910	0.021 %	\$2		\$2		\$2
Investigations	274,974	0.847 %	\$88		\$88	\$5	\$93
DC/JC Fees & Assessment	355,221	1.094 %	\$113		\$113	\$6	\$119
Northgate	33,273	0.103 %	\$11		\$11	\$1	\$12
210 Capital Projects Fund	933,857	2.877 %	\$298		\$298	\$16	\$314
287 911 Surcharge	500,533	1.542 %	\$160		\$160	\$9	\$169
Public Defender	1,746,044	5.380 %	\$557		\$557	\$30	\$587
Wildland Fire Management	104,594	0.322 %	\$33		\$33	\$2	\$35
Facilities Maintenance	332,006	1.023 %	\$106		\$106	\$6	\$112
Treasurer	54,900	0.169 %	\$18		\$18		\$18
253 V&T Infrastructure Fund	8						
Pulbic Guardian	20,713	0.064 %	\$7		\$7		\$7
Multi Purp Athletic Ctr	54,248	0.167 %	\$17		\$17	\$1	\$18
Youth Sports Assoc	45,064	0.139 %	\$14		\$14	\$1	\$15
Fire Prevention	26,897	0.083 %	\$9		\$9		\$9
Internal Auditor	154,937	0.477 %	\$49		\$49	\$3	\$52
Juvenile Court Fees/Assessments	20,474	0.063 %	\$7		\$7		\$7
DC Environmental Health	13,316	0.041 %	\$4		\$4		\$4
202 Cooperative Extension Fund	281,080	0.866 %	\$90		\$90	\$5	\$95

Carson City, Nevada - Full Cost Allocation

Finance
Detail allocation of
Contracts

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
232 Business Development Fund	244,727	0.754 %	\$78		\$78	\$4	\$82
235 Landscape Maintenance Fund	24,777	0.076 %	\$8		\$8		\$8
295 Arts & Culture Fund	27,732	0.085 %	\$9		\$9		\$9
Animal Services	700,236	2.157 %	\$223		\$223	\$12	\$235
Welfare	277,983	0.856 %	\$89		\$89	\$5	\$94
Sexual Assault Response Team	(34)						
501 Ambulance	513,536	1.586 %	\$162		\$162	\$8	\$170
Purchasing	100						
Total	<u>32,456,045</u>	<u>100.000 %</u>	<u>\$10,348</u>		<u>\$10,348</u>	<u>\$553</u>	<u>\$10,901</u>

(A) Alloc basis: Operating Services and Supplies

Source: General Ledger

Finance
Detail allocation of
Workers Compensation

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
580 Workers Compensation Ins	100	100.000 %	\$39,045	(\$30,598)	\$8,447	\$2,085	\$10,532
Subtotal	100	100.000 %	\$39,045	(\$30,598)	\$8,447	\$2,085	\$10,532
Direct Billed				\$30,598	\$30,598		\$30,598
Total	100	100.000 %	\$39,045	\$0	\$39,045	\$2,085	\$41,130

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

Source: Finance Salary & Wage Analysis

Finance
Detail allocation of
General Liability

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
590 Insurance Fund	100	100.000 %	\$39,046	(\$32,455)	\$6,591	\$2,085	\$8,676
Subtotal	100	100.000 %	\$39,046	(\$32,455)	\$6,591	\$2,085	\$8,676
Direct Billed				\$32,455	\$32,455		\$32,455
Total	100	100.000 %	\$39,046	\$0	\$39,046	\$2,085	\$41,131

(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	253,035	0.385 %	\$203		\$203		\$203
Clerk	330,923	0.504 %	\$266		\$266		\$266
Recorder	527,502	0.803 %	\$424		\$424		\$424
Public Safety Complex	206,601	0.315 %	\$166		\$166		\$166
Elections	332,948	0.507 %	\$267		\$267	\$16	\$283
Treasurer	613,026	0.933 %	\$492		\$492		\$492
Assessor	838,965	1.277 %	\$674		\$674	\$39	\$713
District Attorney	2,853,379	4.345 %	\$2,292		\$2,292		\$2,292
City Manager	782,989	1.192 %	\$629		\$629		\$629
Public Defender	1,746,044	2.659 %	\$1,402		\$1,402	\$82	\$1,484
Central Services	745,850	1.136 %	\$599		\$599	\$35	\$634
Human Resources	314,817	0.479 %	\$253		\$253	\$15	\$268
Information Technology	2,795,184	4.256 %	\$2,245		\$2,245	\$131	\$2,376
Geographic Information Systems	488,139	0.743 %	\$392		\$392	\$23	\$415
Purchasing	135,817	0.207 %	\$109		\$109		\$109
Northgate	33,273	0.051 %	\$27		\$27	\$2	\$29
City Hall	71,919	0.110 %	\$58		\$58		\$58
Internal Auditor	154,937	0.236 %	\$124		\$124	\$7	\$131
Planning	732,622	1.116 %	\$588		\$588	\$34	\$622
Business License	117,294	0.179 %	\$94		\$94	\$6	\$100
Sheriff Administration	1,309,003	1.993 %	\$1,051		\$1,051	\$62	\$1,113
Investigations	2,610,269	3.975 %	\$2,097		\$2,097	\$123	\$2,220
Sheriff Patrol	6,905,803	10.515 %	\$5,547		\$5,547	\$325	\$5,872
Sheriff General Services	597,434	0.910 %	\$480		\$480	\$28	\$508
Detention Facility	4,627,649	7.046 %	\$3,717		\$3,717	\$218	\$3,935
Dispatch	2,097,005	3.193 %	\$1,684		\$1,684	\$99	\$1,783
Trinet Grant	93,961	0.143 %	\$75		\$75	\$4	\$79
Fire Administration	280,457	0.427 %	\$225		\$225	\$13	\$238
Fire Operations	6,926,148	10.546 %	\$5,563		\$5,563	\$326	\$5,889
Fire Prevention	464,206	0.707 %	\$373		\$373	\$22	\$395
Fire Training	312,369	0.476 %	\$251		\$251	\$15	\$266
Emergency Management	265,281	0.404 %	\$213		\$213	\$12	\$225
Wildland Fire Management	110,566	0.168 %	\$89		\$89	\$5	\$94
Public Works	2,372,499	3.613 %	\$1,906		\$1,906	\$112	\$2,018
Juvenile Court	692,612	1.055 %	\$556		\$556	\$33	\$589
Juvenile Probation	1,669,201	2.542 %	\$1,341		\$1,341	\$79	\$1,420
Juvenile Detention	1,513,693	2.305 %	\$1,216		\$1,216	\$71	\$1,287
District/Justice Court	4,227,664	6.437 %	\$3,396		\$3,396	\$199	\$3,595
Alternative Sentencing	1,317,921	2.007 %	\$1,059		\$1,059	\$62	\$1,121
DC/JC Fees & Assessment	355,221	0.541 %	\$285		\$285	\$17	\$302
Parks Administration	544,913	0.830 %	\$438		\$438	\$26	\$464

Finance
Detail allocation of
Audit Fees

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Park Maintenance	1,480,388	2.254 %	\$1,189		\$1,189	\$70	\$1,259
Grants, Gifts, Donations	20,270	0.031 %	\$16		\$16	\$1	\$17
Swimming Pool	640,216	0.975 %	\$514		\$514	\$30	\$544
Community Center	308,164	0.469 %	\$248		\$248	\$14	\$262
Recreation	407,918	0.621 %	\$328		\$328	\$19	\$347
Sports	310,171	0.472 %	\$249		\$249	\$15	\$264
Library	1,664,642	2.535 %	\$1,337		\$1,337	\$78	\$1,415
Health Admin	522,720	0.796 %	\$420		\$420	\$25	\$445
Landfill Administration	2,128,849	3.242 %	\$1,710		\$1,710	\$100	\$1,810
Medical	114,542	0.174 %	\$92		\$92	\$5	\$97
Environmental Health	308,330	0.469 %	\$248		\$248	\$15	\$263
Animal Services	700,236	1.066 %	\$562		\$562	\$33	\$595
Facilities Maintenance	1,443,342	2.198 %	\$1,159		\$1,159	\$68	\$1,227
Pulbic Guardian	250,291	0.381 %	\$201		\$201	\$12	\$213
Multi Purp Athletic Ctr	129,274	0.197 %	\$104		\$104	\$6	\$110
Youth Sports Assoc	53,837	0.082 %	\$43		\$43	\$3	\$46
DC Environmental Health	212,335	0.323 %	\$171		\$171	\$10	\$181
Juvenile Court Fees/Assessments	20,474	0.031 %	\$16		\$16	\$1	\$17
Chartered Admin	1,089,561	1.659 %	\$875		\$875	\$51	\$926
Sexual Assalt Response Team	11,371	0.017 %	\$9		\$9	\$1	\$10
Welfare	487,528	0.742 %	\$392		\$392	\$19	\$411
Total	65,673,598	100.000 %	\$52,749		\$52,749	\$2,817	\$55,566

(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	\$1,447	\$484	\$358	\$30	\$370		\$2		
Clerk	\$1,983	\$678	\$468	\$82	\$484		\$5		
Recorder	\$2,884	\$678	\$745	\$251	\$772		\$14		
Public Safety Complex	\$1,979		\$292	\$1,153	\$302		\$66		
Treasurer	\$3,354	\$775	\$866	\$306	\$897		\$18		
District Attorney	\$14,033	\$2,905	\$4,032	\$594	\$4,176		\$34		
City Manager	\$3,946	\$581	\$1,106	\$458	\$1,146		\$26		
Purchasing	\$705	\$97	\$192	\$108	\$199				
City Hall	\$689		\$102	\$401	\$105		\$23		
Human Resources	\$1,745	\$409	\$470	\$105	\$487		\$6		
Information Technology	\$20,910	\$1,536	\$4,173	\$8,044	\$4,321		\$460		
Internal Auditor	\$1,566		\$231	\$912	\$240		\$52		
Dispatch	\$11,450	\$2,661	\$3,131	\$598	\$3,243		\$34		
Public Works	\$13,099	\$3,480	\$3,542	\$370	\$3,668		\$21		
Geographic Information Systems	\$4,620	\$103	\$729	\$2,478	\$754		\$141		
Facilities Maintenance	\$9,317	\$1,638	\$2,155	\$1,954	\$2,231		\$112		
Elections	\$2,888	\$717	\$497	\$829	\$515		\$47		
Pulbic Guardian	\$1,717	\$614	\$374	\$122	\$387		\$7		
Assessor	\$4,565	\$1,023	\$1,252	\$265	\$1,297		\$15		
Public Defender	\$17,651		\$2,607	\$10,274	\$2,699		\$587		
Central Services	\$7,540		\$1,114	\$4,388	\$1,153		\$251		
Northgate	\$339		\$50	\$196	\$52		\$12		
Planning	\$4,091	\$922	\$1,094	\$303	\$1,133		\$17		
Business License	\$583	\$103	\$175	\$22	\$182		\$1		
Chartered Admin	\$5,568	\$1,331	\$1,627		\$1,684				
Sheriff Administration	\$10,167	\$922	\$1,955	\$3,928	\$2,024		\$225		
Investigations	\$14,218	\$2,354	\$3,897	\$1,618	\$4,036		\$93		
Sheriff Patrol	\$34,436	\$5,425	\$10,310	\$2,036	\$10,677		\$116		
Sheriff General Services	\$4,049	\$1,433	\$892	\$277	\$923		\$16		
Detention Facility	\$24,563	\$3,787	\$6,909	\$2,627	\$7,155		\$150		
Trinet Grant	\$459	\$85	\$141	\$8	\$146				
Fire Administration	\$1,593	\$308	\$418	\$185	\$433		\$11		
Fire Operations	\$33,928	\$4,811	\$10,340	\$2,061	\$10,709		\$118		
Fire Prevention	\$2,689	\$717	\$693	\$158	\$717		\$9		
Fire Training	\$1,979	\$205	\$466	\$528	\$483		\$31		
Emergency Management	\$1,092		\$396	\$58	\$410		\$3		
Wildland Fire Management	\$3,128	\$2,047	\$165	\$616	\$171		\$35		
Juvenile Probation	\$8,850	\$1,638	\$2,492	\$680	\$2,581		\$39		
Juvenile Detention	\$8,675	\$2,150	\$2,260	\$603	\$2,340		\$35		
Alternative Sentencing	\$8,615	\$2,661	\$1,967	\$784	\$2,038		\$44		
Landfill Administration	\$15,836	\$1,331	\$3,178	\$5,890	\$3,291		\$336		

Finance
Departmental Cost
Allocation Summary

<u>Audit Fees</u>	
Board of Supervisors	\$203
Clerk	\$266
Recorder	\$424
Public Safety Complex	\$166
Treasurer	\$492
District Attorney	\$2,292
City Manager	\$629
Purchasing	\$109
City Hall	\$58
Human Resources	\$268
Information Technology	\$2,376
Internal Auditor	\$131
Dispatch	\$1,783
Public Works	\$2,018
Geographic Information Systems	\$415
Facilities Maintenance	\$1,227
Elections	\$283
Pulbic Guardian	\$213
Assessor	\$713
Public Defender	\$1,484
Central Services	\$634
Northgate	\$29
Planning	\$622
Business License	\$100
Chartered Admin	\$926
Sheriff Administration	\$1,113
Investigations	\$2,220
Sheriff Patrol	\$5,872
Sheriff General Services	\$508
Detention Facility	\$3,935
Trinet Grant	\$79
Fire Administration	\$238
Fire Operations	\$5,889
Fire Prevention	\$395
Fire Training	\$266
Emergency Management	\$225
Wildland Fire Management	\$94
Juvenile Probation	\$1,420
Juvenile Detention	\$1,287
Alternative Sentencing	\$1,121
Landfill Administration	\$1,810

Finance
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Payroll</u>	<u>Budget</u>	<u>Accounts Payable</u>	<u>Accounting</u>	<u>Debt Management</u>	<u>Contracts</u>	<u>Workers Compensation</u>	<u>General Liability</u>
Juvenile Court	\$3,853	\$512	\$1,034	\$612	\$1,071		\$35		
Juvenile Court Fees/Assessments	\$207		\$31	\$120	\$32		\$7		
District/Justice Court	\$24,242	\$3,992	\$6,312	\$3,600	\$6,537		\$206		
DC/JC Fees & Assessment	\$3,590		\$530	\$2,090	\$549		\$119		
Parks Administration	\$2,969	\$614	\$814	\$222	\$842		\$13		
Park Maintenance	\$9,655	\$1,842	\$2,210	\$1,944	\$2,289		\$111		
Grants, Gifts, Donations	\$205		\$31	\$119	\$32		\$6		
Youth Sports Assoc	\$489		\$80	\$265	\$83		\$15		
Multi Purp Athletic Ctr	\$1,659	\$819	\$193	\$319	\$200		\$18		
Swimming Pool	\$13,484	\$9,825	\$956	\$1,106	\$990		\$63		
Community Center	\$3,247	\$1,433	\$460	\$581	\$477		\$34		
Recreation	\$8,401	\$6,346	\$609	\$443	\$631		\$25		
Sports	\$6,301	\$4,503	\$463	\$559	\$480		\$32		
Library	\$11,904	\$2,969	\$2,485	\$2,328	\$2,574		\$133		
Sexual Assault Response Team	\$762	\$717	\$17		\$18				
Welfare	\$3,724	\$103	\$728	\$1,635	\$753		\$94		
Health Admin	\$7,127	\$4,299	\$781	\$751	\$808		\$43		
Medical	\$445		\$171		\$177				
Environmental Health	\$1,756	\$512	\$461	\$41	\$477		\$2		
DC Environmental Health	\$1,114	\$205	\$317	\$78	\$329		\$4		
Animal Services	\$7,079		\$1,045	\$4,121	\$1,083		\$235		
202 Cooperative Extension Fund	\$2,749	\$103	\$441	\$1,654	\$456		\$95		
208 Supplemental Indigent Fund	\$10,943	\$103	\$1,899	\$6,598	\$1,966		\$377		
210 Capital Projects Fund	\$19,412		\$1,395	\$5,495	\$1,444	\$10,764	\$314		
215 Senior Citizens Fund	\$4,743	\$308	\$845	\$871	\$875	\$1,794	\$50		
225 Carson City Transit Fund	\$10,708	\$308	\$1,759	\$6,451	\$1,821		\$369		
230 Library Gift Fund	\$308		\$50	\$195	\$51		\$12		
232 Business Development Fund	\$2,288		\$376	\$1,440	\$390		\$82		
235 Landscape Maintenance Fund	\$231		\$38	\$146	\$39		\$8		
236 Administrative Assessment Fund	\$412		\$67	\$261	\$69		\$15		
240 Traffic/Transportation Fund	\$38		\$15	\$7	\$16				
250 Regional Transportation Fund	\$12,104	\$819	\$954	\$2,049	\$989	\$7,176	\$117		
253 V&T Infrastructure Fund	\$1,794					\$1,794			
254 Quality of Life Fund	\$17,193	\$1,023	\$1,474	\$2,275	\$1,527	\$10,764	\$130		
256 Street Maintenance Fund	\$26,012	\$2,354	\$6,062	\$10,706	\$6,278		\$612		
275 Grant Fund	\$11,805		\$5,799		\$6,006				
280 Commissary Fund	\$1,683	\$205	\$299	\$822	\$310		\$47		
287 911 Surcharge	\$6,427		\$747	\$2,945	\$773	\$1,793	\$169		
295 Arts & Culture Fund	\$761	\$103	\$239	\$163	\$247		\$9		
410 Debt Svc-Carson City	\$8,970					\$8,970			
501 Ambulance	\$16,794	\$3,480	\$4,972	\$3,021	\$5,151		\$170		

Finance
Departmental Cost
Allocation Summary

Audit Fees

Juvenile Court	\$589
Juvenile Court Fees/Assessments	\$17
District/Justice Court	\$3,595
DC/JC Fees & Assessment	\$302
Parks Administration	\$464
Park Maintenance	\$1,259
Grants, Gifts, Donations	\$17
Youth Sports Assoc	\$46
Multi Purp Athletic Ctr	\$110
Swimming Pool	\$544
Community Center	\$262
Recreation	\$347
Sports	\$264
Library	\$1,415
Sexual Assault Response Team	\$10
Welfare	\$411
Health Admin	\$445
Medical	\$97
Environmental Health	\$263
DC Environmental Health	\$181
Animal Services	\$595
202 Cooperative Extension Fund	
208 Supplemental Indigent Fund	
210 Capital Projects Fund	
215 Senior Citizens Fund	
225 Carson City Transit Fund	
230 Library Gift Fund	
232 Business Development Fund	
235 Landscape Maintenance Fund	
236 Administrative Assessment Fund	
240 Traffic/Transportation Fund	
250 Regional Transportation Fund	
253 V&T Infrastructure Fund	
254 Quality of Life Fund	
256 Street Maintenance Fund	
275 Grant Fund	
280 Commissary Fund	
287 911 Surcharge	
295 Arts & Culture Fund	
410 Debt Svc-Carson City	
501 Ambulance	

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>
505 Stormwater Drainage	(\$2,240)	(\$3,714)	\$453	\$521	\$470		\$30		
510 Wastewater Fund	\$26,384	(\$4,459)	\$7,584	\$14,572	\$7,854		\$833		
520 Water	\$42,166	(\$4,972)	\$10,642	\$24,098	\$11,021		\$1,377		
525 Building Permits	\$8,451	\$308	\$1,669	\$4,489	\$1,729		\$256		
530 Cemetery	\$411	\$103	\$76	\$146	\$78		\$8		
560 Fleet Management	\$10,240	\$819	\$2,425	\$4,242	\$2,511		\$243		
570 Group Medical Insurance	\$10,860	(\$5,162)	\$2,960	\$9,456	\$3,066		\$540		
580 Workers Compensation Ins	\$18,530	\$205	\$1,465	\$4,550	\$1,518		\$260	\$10,532	
590 Insurance Fund	\$17,109		\$1,507	\$5,075	\$1,561		\$290		\$8,676
602 Redevelopment	\$1,049	\$103	\$337	\$246	\$349		\$14		
603 Redevelopment Revolving	\$1,854		\$299	\$1,178	\$310		\$67		
740 Tourism Authority	\$922	\$922							
760 Sub-Conservancy District	\$1,536	\$1,536							
All Other	\$17,042					\$17,042			
Subtotal	\$734,848	\$83,795	\$154,437	\$190,906	\$159,938	\$60,097	\$10,901	\$10,532	\$8,676
Direct Billed	\$87,194	\$24,141						\$30,598	\$32,455
Total	\$822,042	\$107,936	\$154,437	\$190,906	\$159,938	\$60,097	\$10,901	\$41,130	\$41,131

Finance
Departmental Cost
Allocation Summary

Audit Fees

505 Stormwater Drainage	
510 Wastewater Fund	
520 Water	
525 Building Permits	
530 Cemetery	
560 Fleet Management	
570 Group Medical Insurance	
580 Workers Compensation Ins	
590 Insurance Fund	
602 Redevelopment	
603 Redevelopment Revolving	
740 Tourism Authority	
760 Sub-Conservancy District	
All Other	
Subtotal	\$55,566
Direct Billed	
Total	\$55,566

SCHEDULE 13.01

HUMAN RESOURCES

NATURE AND EXTENT OF SERVICE

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

- **Recruitment** – These costs are time spent recruiting and on boarding qualified applicants for City employment. These costs are allocated based on the number of applications received by department for open positions.
- **Payroll** – These costs are time spent on processing employee payroll charges, new hires and pay studies. Costs are allocated based on the number of FTE's by department/fund including PT/Seasonal positions.
- **Benefits** – These costs are time spent administering the retirement, FMLA, medical/dental/vision/life/457 insurance programs and educating employees. These costs are allocated directly to Group Medical Fund 570.
- **Workers Compensation** – These costs are time spent working in conjunction with the Risk Manager on the administration of Worker's Compensation claims. Costs are allocated directly to Workers Compensation Fund 580.

Human Resources
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$314,817			\$314,817
Allocated additions:				
1 - Building Charge	\$11,341		\$11,341	
1010100 - Board of Supervisors	\$772	\$990	\$1,762	
1010300 - Treasurer	\$794	\$67	\$861	
1010500 - District Attorney	\$48,324	\$3,508	\$51,832	
1010600 - City Manager	\$2,707	\$183	\$2,890	
1010620 - Purchasing	\$117	\$4	\$121	
1010630 - City Hall	\$8,637	\$204	\$8,841	
1010701 - Finance	\$1,652	\$93	\$1,745	
1010710 - Information Technology		\$65,951	\$65,951	
1010800 - Internal Auditor		\$520	\$520	
1013034 - Facilities Maintenance		\$14,462	\$14,462	
Total allocated additions:	<u>\$74,344</u>	<u>\$85,982</u>	<u>\$160,326</u>	<u>\$160,326</u>
Departmental cost adjustments:				
SALARIES - DIRECT BILL	\$123,361			
Total departmental cost adjustments:	<u>\$123,361</u>			<u>\$123,361</u>
Total to be allocated	<u><u>\$512,522</u></u>	<u><u>\$85,982</u></u>		<u><u>\$598,504</u></u>

Carson City, Nevada - Full Cost Allocation

Human Resources
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Recruitment</u>	<u>Payroll</u>	<u>Benefits</u>	<u>Workers Compensation</u>
<u>Wages & Benefits</u>						
SALARIES & WAGES	\$199,928	\$40,725	\$55,720	\$62,178	\$36,467	\$4,838
FRINGE BENEFITS	\$96,942	\$19,747	\$27,018	\$30,149	\$17,682	\$2,346
<u>Other Expense and Cost</u>						
SERVICES & SUPPLIES	\$9,611	\$1,958	\$2,679	\$2,989	\$1,753	\$232
BACKGROUND SCREENING	\$5,192		\$5,192			
EMP-MGMT RELATIONS BOARD	\$3,144			\$3,144		
Departmental Expenditures	\$314,817	\$62,430	\$90,609	\$98,460	\$55,902	\$7,416
<u>Cost Adjustments</u>						
SALARIES - DIRECT BILL	\$123,361	\$25,129	\$34,381	\$38,365	\$22,501	\$2,985
Additions: 1st						
Other	\$74,344	\$74,344				
Functional Cost	\$512,522	\$161,903	\$124,990	\$136,825	\$78,403	\$10,401
Reallocate Admin		(\$161,903)	\$57,716	\$63,181	\$36,204	\$4,802
Allocable Costs	\$512,522		\$182,706	\$200,006	\$114,607	\$15,203
1st Allocation	\$512,522		\$182,706	\$200,006	\$114,607	\$15,203
Additions: 2nd						
Other	\$85,982	\$85,982				
Functional Cost	\$85,982	\$85,982				
Reallocate Admin		(\$85,982)	\$30,651	\$33,553	\$19,227	\$2,551
Allocable Costs	\$85,982		\$30,651	\$33,553	\$19,227	\$2,551
2nd Allocation	\$85,982		\$30,651	\$33,553	\$19,227	\$2,551
Total allocated	\$598,504		\$213,357	\$233,559	\$133,834	\$17,754

Human Resources
Detail allocation of
Recruitment

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
District Attorney	249	4.292 %	\$7,842		\$7,842		\$7,842
Finance	187	3.224 %	\$5,890		\$5,890		\$5,890
Information Technology	108	1.862 %	\$3,402		\$3,402	\$689	\$4,091
Pulbic Guardian	78	1.345 %	\$2,457		\$2,457	\$498	\$2,955
Alternative Sentencing	45	0.776 %	\$1,417		\$1,417	\$287	\$1,704
740 Tourism Authority	55	0.948 %	\$1,732		\$1,732	\$351	\$2,083
Recorder	186	3.206 %	\$5,858		\$5,858		\$5,858
District/Justice Court	249	4.292 %	\$7,842		\$7,842	\$1,588	\$9,430
Fire Operations	469	8.085 %	\$14,771		\$14,771	\$2,992	\$17,763
Health Admin	359	6.189 %	\$11,307		\$11,307	\$2,290	\$13,597
All Other	1	0.017 %	\$31		\$31	\$6	\$37
Juvenile Detention	122	2.103 %	\$3,842		\$3,842	\$778	\$4,620
Library	183	3.155 %	\$5,764		\$5,764	\$1,167	\$6,931
Swimming Pool	36	0.621 %	\$1,134		\$1,134	\$230	\$1,364
Facilities Maintenance	26	0.448 %	\$819		\$819	\$166	\$985
Recreation	319	5.499 %	\$10,047		\$10,047	\$2,035	\$12,082
Public Works	311	5.361 %	\$9,795		\$9,795	\$1,984	\$11,779
520 Water	354	6.102 %	\$11,149		\$11,149	\$2,258	\$13,407
510 Wastewater Fund	243	4.189 %	\$7,653		\$7,653	\$1,550	\$9,203
240 Traffic/Transportation Fund	3	0.052 %	\$94		\$94	\$19	\$113
Landfill Administration	106	1.827 %	\$3,339		\$3,339	\$676	\$4,015
560 Fleet Management	15	0.259 %	\$472		\$472	\$96	\$568
Board of Supervisors	28	0.483 %	\$882		\$882		\$882
Sheriff Patrol	870	14.997 %	\$27,401		\$27,401	\$5,550	\$32,951
Park Maintenance	36	0.621 %	\$1,134		\$1,134	\$230	\$1,364
Community Center	10	0.172 %	\$315		\$315	\$64	\$379
225 Carson City Transit Fund	67	1.155 %	\$2,110		\$2,110	\$427	\$2,537
256 Street Maintenance Fund	72	1.241 %	\$2,268		\$2,268	\$459	\$2,727
DC/JC Fees & Assessment	291	5.016 %	\$9,165		\$9,165	\$1,856	\$11,021
Assessor	26	0.448 %	\$819		\$819	\$166	\$985
Clerk	345	5.947 %	\$10,866		\$10,866		\$10,866
Treasurer	1	0.017 %	\$31		\$31		\$31
Planning	44	0.758 %	\$1,386		\$1,386	\$281	\$1,667
Juvenile Probation	41	0.707 %	\$1,291		\$1,291	\$262	\$1,553
Grants, Gifts, Donations	252	4.344 %	\$7,937		\$7,937	\$1,608	\$9,545
Youth Sports Assoc	14	0.242 %	\$444		\$444	\$88	\$532
Total	5,801	100.000 %	\$182,706		\$182,706	\$30,651	\$213,357

(A) Alloc basis: Number of Applications by Department for Open Positions

Source: Personnel Department

Human Resources
Detail allocation of
Payroll

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Board of Supervisors	5	0.470 %	\$940		\$940		\$940
Clerk	7	0.658 %	\$1,316		\$1,316		\$1,316
Treasurer	8	0.752 %	\$1,504		\$1,504		\$1,504
Elections	7	0.658 %	\$1,316		\$1,316	\$237	\$1,553
Recorder	7	0.658 %	\$1,316		\$1,316		\$1,316
Assessor	10	0.940 %	\$1,880		\$1,880	\$339	\$2,219
District Attorney	30	2.820 %	\$5,639		\$5,639		\$5,639
City Manager	6	0.564 %	\$1,128		\$1,128		\$1,128
Finance	10	0.940 %	\$1,880		\$1,880		\$1,880
Information Technology	15	1.410 %	\$2,820		\$2,820	\$508	\$3,328
Purchasing	1	0.094 %	\$188		\$188		\$188
Planning	9	0.846 %	\$1,692		\$1,692	\$305	\$1,997
Sheriff Administration	9	0.846 %	\$1,692		\$1,692	\$305	\$1,997
Sheriff Patrol	53	4.981 %	\$9,963		\$9,963	\$1,796	\$11,759
Sheriff General Services	14	1.316 %	\$2,632		\$2,632	\$474	\$3,106
Detention Facility	37	3.477 %	\$6,955		\$6,955	\$1,254	\$8,209
Dispatch	26	2.444 %	\$4,887		\$4,887	\$881	\$5,768
Fire Administration	3	0.282 %	\$564		\$564	\$102	\$666
Fire Operations	47	4.417 %	\$8,835		\$8,835	\$1,593	\$10,428
Fire Prevention	7	0.658 %	\$1,316		\$1,316	\$237	\$1,553
Fire Training	2	0.188 %	\$376		\$376	\$68	\$444
Juvenile Court	5	0.470 %	\$940		\$940	\$169	\$1,109
Juvenile Probation	16	1.504 %	\$3,008		\$3,008	\$542	\$3,550
Juvenile Detention	21	1.974 %	\$3,947		\$3,947	\$712	\$4,659
District/Justice Court	39	3.665 %	\$7,331		\$7,331	\$1,322	\$8,653
Alternative Sentencing	26	2.444 %	\$4,887		\$4,887	\$881	\$5,768
Parks Administration	6	0.564 %	\$1,128		\$1,128	\$203	\$1,331
Park Maintenance	18	1.692 %	\$3,384		\$3,384	\$610	\$3,994
Swimming Pool	96	9.023 %	\$18,046		\$18,046	\$3,254	\$21,300
Community Center	14	1.316 %	\$2,632		\$2,632	\$474	\$3,106
Recreation	62	5.827 %	\$11,654		\$11,654	\$2,101	\$13,755
Sports	44	4.135 %	\$8,271		\$8,271	\$1,491	\$9,762
Library	29	2.726 %	\$5,451		\$5,451	\$983	\$6,434
Health Admin	42	3.947 %	\$7,895		\$7,895	\$1,423	\$9,318
215 Senior Citizens Fund	3	0.282 %	\$564		\$564	\$102	\$666
256 Street Maintenance Fund	23	2.162 %	\$4,323		\$4,323	\$780	\$5,103
510 Wastewater Fund	29	2.726 %	\$5,451		\$5,451	\$983	\$6,434
525 Building Permits	3	0.282 %	\$564		\$564	\$102	\$666
530 Cemetery	1	0.094 %	\$188		\$188	\$34	\$222
560 Fleet Management	8	0.752 %	\$1,504		\$1,504	\$271	\$1,775
580 Workers Compensation Ins	2	0.188 %	\$376		\$376	\$68	\$444

Human Resources
Detail allocation of
Payroll

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Public Works	34	3.195 %	\$6,391		\$6,391	\$1,152	\$7,543
Landfill Administration	13	1.222 %	\$2,444		\$2,444	\$441	\$2,885
Investigations	23	2.162 %	\$4,323		\$4,323	\$780	\$5,103
Facilities Maintenance	16	1.504 %	\$3,008		\$3,008	\$542	\$3,550
Wildland Fire Management	20	1.880 %	\$3,760		\$3,760	\$678	\$4,438
570 Group Medical Insurance	4	0.376 %	\$752		\$752	\$136	\$888
520 Water	24	2.256 %	\$4,511		\$4,511	\$813	\$5,324
760 Sub-Conservancy District	15	1.410 %	\$2,820		\$2,820	\$508	\$3,328
740 Tourism Authority	9	0.846 %	\$1,692		\$1,692	\$305	\$1,997
501 Ambulance	34	3.195 %	\$6,391		\$6,391	\$1,152	\$7,543
Pulbic Guardian	6	0.564 %	\$1,128		\$1,128	\$203	\$1,331
Chartered Admin	13	1.222 %	\$2,444		\$2,444	\$441	\$2,885
202 Cooperative Extension Fund	1	0.094 %	\$188		\$188	\$34	\$222
254 Quality of Life Fund	10	0.940 %	\$1,880		\$1,880	\$339	\$2,219
Multi Purp Athletic Ctr	8	0.752 %	\$1,504		\$1,504	\$271	\$1,775
280 Commissary Fund	2	0.188 %	\$376		\$376	\$68	\$444
Business License	1	0.094 %	\$188		\$188	\$34	\$222
Geographic Information Systems	1	0.094 %	\$188		\$188	\$34	\$222
Sexual Assalt Response Team	7	0.658 %	\$1,316		\$1,316	\$237	\$1,553
Welfare	1	0.094 %	\$188		\$188	\$34	\$222
Environmental Health	5	0.470 %	\$940		\$940	\$169	\$1,109
DC Environmental Health	2	0.188 %	\$376		\$376	\$68	\$444
208 Supplemental Indigent Fund	1	0.094 %	\$188		\$188	\$34	\$222
225 Carson City Transit Fund	3	0.282 %	\$564		\$564	\$102	\$666
250 Regional Transportation Fund	8	0.752 %	\$1,504		\$1,504	\$271	\$1,775
295 Arts & Culture Fund	1	0.094 %	\$188		\$188	\$34	\$222
602 Redevelopment	1	0.094 %	\$188		\$188	\$34	\$222
Trinet Grant	1	0.088 %	\$183		\$183	\$35	\$218
Total	1,064	100.000 %	\$200,006		\$200,006	\$33,553	\$233,559

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

Source: Personnel

	Human Resources Detail allocation of Benefits						
User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
570 Group Medical Insurance	100	100.000 %	\$114,607	(\$99,819)	\$14,788	\$19,227	\$34,015
Subtotal	100	100.000 %	\$114,607	(\$99,819)	\$14,788	\$19,227	\$34,015
Direct Billed				\$99,819	\$99,819		\$99,819
Total	100	100.000 %	\$114,607	\$0	\$114,607	\$19,227	\$133,834

(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>
580 Workers Compensation Ins	100	100.000 %	\$15,203	(\$23,542)	(\$8,339)	\$2,551	(\$5,788)
Subtotal	100	100.000 %	\$15,203	(\$23,542)	(\$8,339)	\$2,551	(\$5,788)
Direct Billed				\$23,542	\$23,542		\$23,542
Total	100	100.000 %	\$15,203	\$0	\$15,203	\$2,551	\$17,754

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

Source: Human Resources Salary & Wage Analysis

Human Resources
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Recruitment</u>	<u>Payroll</u>	<u>Benefits</u>	<u>Workers Compensation</u>
Board of Supervisors	\$1,822	\$882	\$940		
Clerk	\$12,182	\$10,866	\$1,316		
Recorder	\$7,174	\$5,858	\$1,316		
Treasurer	\$1,535	\$31	\$1,504		
District Attorney	\$13,481	\$7,842	\$5,639		
City Manager	\$1,128		\$1,128		
Purchasing	\$188		\$188		
Finance	\$7,770	\$5,890	\$1,880		
Information Technology	\$7,419	\$4,091	\$3,328		
Dispatch	\$5,768		\$5,768		
Public Works	\$19,322	\$11,779	\$7,543		
Geographic Information Systems	\$222		\$222		
Facilities Maintenance	\$4,535	\$985	\$3,550		
Elections	\$1,553		\$1,553		
Pulbic Guardian	\$4,286	\$2,955	\$1,331		
Assessor	\$3,204	\$985	\$2,219		
Planning	\$3,664	\$1,667	\$1,997		
Business License	\$222		\$222		
Chartered Admin	\$2,885		\$2,885		
Sheriff Administration	\$1,997		\$1,997		
Investigations	\$5,103		\$5,103		
Sheriff Patrol	\$44,710	\$32,951	\$11,759		
Sheriff General Services	\$3,106		\$3,106		
Detention Facility	\$8,209		\$8,209		
Trinet Grant	\$218		\$218		
Fire Administration	\$666		\$666		
Fire Operations	\$28,191	\$17,763	\$10,428		
Fire Prevention	\$1,553		\$1,553		
Fire Training	\$444		\$444		
Wildland Fire Management	\$4,438		\$4,438		
Juvenile Probation	\$5,103	\$1,553	\$3,550		
Juvenile Detention	\$9,279	\$4,620	\$4,659		
Alternative Sentencing	\$7,472	\$1,704	\$5,768		
Landfill Administration	\$6,900	\$4,015	\$2,885		
Juvenile Court	\$1,109		\$1,109		
District/Justice Court	\$18,083	\$9,430	\$8,653		
DC/JC Fees & Assessment	\$11,021	\$11,021			
Parks Administration	\$1,331		\$1,331		
Park Maintenance	\$5,358	\$1,364	\$3,994		
Grants, Gifts, Donations	\$9,545	\$9,545			
Youth Sports Assoc	\$532	\$532			

Human Resources
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Recruitment</u>	<u>Payroll</u>	<u>Benefits</u>	<u>Workers Compensation</u>
Multi Purp Athletic Ctr	\$1,775		\$1,775		
Swimming Pool	\$22,664	\$1,364	\$21,300		
Community Center	\$3,485	\$379	\$3,106		
Recreation	\$25,837	\$12,082	\$13,755		
Sports	\$9,762		\$9,762		
Library	\$13,365	\$6,931	\$6,434		
Sexual Assault Response Team	\$1,553		\$1,553		
Welfare	\$222		\$222		
Health Admin	\$22,915	\$13,597	\$9,318		
Environmental Health	\$1,109		\$1,109		
DC Environmental Health	\$444		\$444		
202 Cooperative Extension Fund	\$222		\$222		
208 Supplemental Indigent Fund	\$222		\$222		
215 Senior Citizens Fund	\$666		\$666		
225 Carson City Transit Fund	\$3,203	\$2,537	\$666		
240 Traffic/Transportation Fund	\$113	\$113			
250 Regional Transportation Fund	\$1,775		\$1,775		
254 Quality of Life Fund	\$2,219		\$2,219		
256 Street Maintenance Fund	\$7,830	\$2,727	\$5,103		
280 Commissary Fund	\$444		\$444		
295 Arts & Culture Fund	\$222		\$222		
501 Ambulance	\$7,543		\$7,543		
510 Wastewater Fund	\$15,637	\$9,203	\$6,434		
520 Water	\$18,731	\$13,407	\$5,324		
525 Building Permits	\$666		\$666		
530 Cemetery	\$222		\$222		
560 Fleet Management	\$2,343	\$568	\$1,775		
570 Group Medical Insurance	\$34,903		\$888	\$34,015	
580 Workers Compensation Ins	(\$5,344)		\$444		(\$5,788)
602 Redevelopment	\$222		\$222		
740 Tourism Authority	\$4,080	\$2,083	\$1,997		
760 Sub-Conservancy District	\$3,328		\$3,328		
All Other	\$37	\$37			
Subtotal	<u>\$475,143</u>	<u>\$213,357</u>	<u>\$233,559</u>	<u>\$34,015</u>	<u>(\$5,788)</u>
Direct Billed	\$123,361			\$99,819	\$23,542
Total	<u>\$598,504</u>	<u>\$213,357</u>	<u>\$233,559</u>	<u>\$133,834</u>	<u>\$17,754</u>

SCHEDULE 14.01

INFORMATION TECHNOLOGY

NATURE AND EXTENT OF SERVICE

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

- **Help Desk** – These costs are associated with time spent by staff providing Help Desk support as well as the costs associated with the 5-year refresh program. Costs are allocated based on FTE's by department/fund.
- **Network Infrastructure** – These costs are associated with time spent maintaining the citywide network and servers. These costs are allocated based on a count of FTE's by department/fund.
- **Application Support** - These costs are associated with supporting non-citywide applications and the annual software and maintenance service contracts for those applications. Costs are allocated based on the cost of software/maintenance service contracts by department/fund.
- **Citywide Application Support** – These costs are associated with the annual maintenance contract and time spent providing support for citywide software applications such as the Microsoft suite. Costs are allocated based on the number of FTE's by department/fund including PT/Seasonal positions.

Carson City, Nevada - Full Cost Allocation

Information Technology
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$2,795,184			\$2,795,184
Allocated additions:				
1 - Building Charge	\$7,532		\$7,532	
2 - Equipment Charge	\$59,735		\$59,735	
1010100 - Board of Supervisors	\$6,858	\$8,790	\$15,648	
1010500 - District Attorney	\$11,828	\$859	\$12,687	
1010600 - City Manager	\$24,034	\$1,624	\$25,658	
1010620 - Purchasing	\$1,492	\$50	\$1,542	
1010630 - City Hall	\$13,817	\$302	\$14,119	
1010701 - Finance	\$19,803	\$1,107	\$20,910	
1010705 - Human Resources	\$6,222	\$1,197	\$7,419	
1010800 - Internal Auditor		\$4,614	\$4,614	
1013034 - Facilities Maintenance		\$9,605	\$9,605	
Total allocated additions:	<u>\$151,321</u>	<u>\$28,148</u>	<u>\$179,469</u>	<u>\$179,469</u>
Total to be allocated	<u>\$2,946,505</u>	<u>\$28,148</u>		<u>\$2,974,653</u>

Carson City, Nevada - Full Cost Allocation

Information Technology
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Help Desk</u>	<u>Network Infrastructure</u>	<u>Application Support</u>	<u>Citywide Application Support</u>
<u>Wages & Benefits</u>						
SALARIES & WAGES	\$1,027,957	\$270,558	\$194,901	\$139,905	\$134,765	\$287,828
FRINGE BENEFITS	\$400,125	\$105,313	\$75,864	\$54,457	\$52,456	\$112,035
<u>Other Expense and Cost</u>						
SERVICES & SUPPLIES	\$106,289	\$27,975	\$20,152	\$14,466	\$13,934	\$29,762
MAINTENANCE SERVICE CONTRACTS	\$85,720					\$85,720
SOFTWARE MAINT CONTRACT	\$1,068,683				\$473,510	\$595,173
OPP HARDWARE	\$34,782			\$34,782		
5 YEAR REFRESH PROGRAM	\$70,976		\$70,976			
WEBSITE EXPENSE	\$652					\$652
Departmental Expenditures	\$2,795,184	\$403,846	\$361,893	\$243,610	\$674,665	\$1,111,170
Additions: 1st						
Other	\$151,321	\$151,321				
Functional Cost	\$2,946,505	\$555,167	\$361,893	\$243,610	\$674,665	\$1,111,170
Reallocate Admin		(\$555,167)	\$84,016	\$56,556	\$156,629	\$257,966
Allocable Costs	\$2,946,505		\$445,909	\$300,166	\$831,294	\$1,369,136
1st Allocation	\$2,946,505		\$445,909	\$300,166	\$831,294	\$1,369,136
Additions: 2nd						
Other	\$28,148	\$28,148				
Functional Cost	\$28,148	\$28,148				
Reallocate Admin		(\$28,148)	\$4,260	\$2,867	\$7,941	\$13,080
Allocable Costs	\$28,148		\$4,260	\$2,867	\$7,941	\$13,080
2nd Allocation	\$28,148		\$4,260	\$2,867	\$7,941	\$13,080
Total allocated	\$2,974,653		\$450,169	\$303,033	\$839,235	\$1,382,216

Information Technology
Detail allocation of
Help Desk

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Board of Supervisors	5	0.735 %	\$3,279		\$3,279		\$3,279
Clerk	5	0.735 %	\$3,279		\$3,279		\$3,279
Treasurer	5	0.735 %	\$3,279		\$3,279		\$3,279
Elections	3	0.441 %	\$1,967		\$1,967	\$21	\$1,988
Recorder	5	0.735 %	\$3,279		\$3,279		\$3,279
Assessor	9	1.324 %	\$5,902		\$5,902	\$62	\$5,964
District Attorney	26	3.824 %	\$17,049		\$17,049		\$17,049
City Manager	6	0.882 %	\$3,934		\$3,934		\$3,934
Finance	10	1.471 %	\$6,557		\$6,557		\$6,557
Human Resources	3	0.441 %	\$1,967		\$1,967		\$1,967
Planning	8	1.176 %	\$5,246		\$5,246	\$56	\$5,302
Sheriff Administration	9	1.324 %	\$5,902		\$5,902	\$62	\$5,964
Sheriff Patrol	53	7.794 %	\$34,755		\$34,755	\$368	\$35,123
Sheriff General Services	9	1.324 %	\$5,902		\$5,902	\$62	\$5,964
Detention Facility	37	5.441 %	\$24,263		\$24,263	\$257	\$24,520
Dispatch	25	3.676 %	\$16,394		\$16,394	\$173	\$16,567
Fire Administration	2	0.294 %	\$1,311		\$1,311	\$14	\$1,325
Fire Operations	45	6.618 %	\$29,509		\$29,509	\$312	\$29,821
Fire Prevention	3	0.441 %	\$1,967		\$1,967	\$21	\$1,988
Juvenile Court	5	0.735 %	\$3,279		\$3,279	\$35	\$3,314
Juvenile Probation	13	1.912 %	\$8,525		\$8,525	\$90	\$8,615
Juvenile Detention	20	2.941 %	\$13,115		\$13,115	\$139	\$13,254
District/Justice Court	35	5.147 %	\$22,951		\$22,951	\$243	\$23,194
Alternative Sentencing	10	1.471 %	\$6,557		\$6,557	\$69	\$6,626
Parks Administration	6	0.882 %	\$3,934		\$3,934	\$42	\$3,976
Park Maintenance	17	2.500 %	\$11,148		\$11,148	\$118	\$11,266
Swimming Pool	3	0.441 %	\$1,967		\$1,967	\$21	\$1,988
Community Center	1	0.147 %	\$656		\$656	\$7	\$663
Sports	1	0.147 %	\$656		\$656	\$7	\$663
Library	16	2.353 %	\$10,492		\$10,492	\$111	\$10,603
Health Admin	26	3.824 %	\$17,049		\$17,049	\$180	\$17,229
215 Senior Citizens Fund	3	0.441 %	\$1,967		\$1,967	\$21	\$1,988
256 Street Maintenance Fund	23	3.382 %	\$15,082		\$15,082	\$160	\$15,242
510 Wastewater Fund	29	4.265 %	\$19,017		\$19,017	\$201	\$19,218
525 Building Permits	1	0.147 %	\$656		\$656	\$7	\$663
560 Fleet Management	8	1.176 %	\$5,246		\$5,246	\$56	\$5,302
580 Workers Compensation Ins	2	0.294 %	\$1,311		\$1,311	\$14	\$1,325
Fire Training	2	0.294 %	\$1,311		\$1,311	\$14	\$1,325
Public Works	30	4.412 %	\$19,672		\$19,672	\$208	\$19,880
Landfill Administration	13	1.912 %	\$8,525		\$8,525	\$90	\$8,615
Investigations	23	3.382 %	\$15,082		\$15,082	\$160	\$15,242

Information Technology
Detail allocation of
Help Desk

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Facilities Maintenance	14	2.059 %	\$9,180		\$9,180	\$97	\$9,277
570 Group Medical Insurance	3	0.441 %	\$1,967		\$1,967	\$21	\$1,988
520 Water	24	3.529 %	\$15,738		\$15,738	\$167	\$15,905
760 Sub-Conservancy District	15	2.206 %	\$9,836		\$9,836	\$104	\$9,940
740 Tourism Authority	6	0.882 %	\$3,934		\$3,934	\$42	\$3,976
501 Ambulance	24	3.529 %	\$15,738		\$15,738	\$167	\$15,905
Pulbic Guardian	4	0.588 %	\$2,623		\$2,623	\$28	\$2,651
Chartered Admin	6	0.882 %	\$3,934		\$3,934	\$42	\$3,976
Purchasing	1	0.147 %	\$656		\$656		\$656
254 Quality of Life Fund	5	0.735 %	\$3,279		\$3,279	\$35	\$3,314
Recreation	2	0.294 %	\$1,311		\$1,311	\$14	\$1,325
280 Commissary Fund	1	0.147 %	\$656		\$656	\$7	\$663
Geographic Information Systems	1	0.147 %	\$656		\$656	\$7	\$663
Welfare	1	0.147 %	\$656		\$656	\$7	\$663
Environmental Health	5	0.735 %	\$3,279		\$3,279	\$35	\$3,314
DC Environmental Health	2	0.294 %	\$1,311		\$1,311	\$14	\$1,325
225 Carson City Transit Fund	3	0.441 %	\$1,967		\$1,967	\$21	\$1,988
250 Regional Transportation Fund	4	0.588 %	\$2,623		\$2,623	\$28	\$2,651
295 Arts & Culture Fund	1	0.147 %	\$656		\$656	\$7	\$663
602 Redevelopment	1	0.147 %	\$656		\$656	\$7	\$663
Trinet Grant	1	0.147 %	\$656		\$656	\$7	\$663
Wildland Fire Management	1	0.152 %	\$658		\$658	\$2	\$660
Total	680	100.000 %	\$445,909		\$445,909	\$4,260	\$450,169

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

Source:

Information Technology
Detail allocation of
Network Infrastructure

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Board of Supervisors	5	0.735 %	\$2,207		\$2,207		\$2,207
Clerk	5	0.735 %	\$2,207		\$2,207		\$2,207
Treasurer	5	0.735 %	\$2,207		\$2,207		\$2,207
Elections	3	0.441 %	\$1,324		\$1,324	\$14	\$1,338
Recorder	5	0.735 %	\$2,207		\$2,207		\$2,207
Assessor	9	1.324 %	\$3,973		\$3,973	\$42	\$4,015
District Attorney	26	3.824 %	\$11,477		\$11,477		\$11,477
City Manager	6	0.882 %	\$2,649		\$2,649		\$2,649
Finance	10	1.471 %	\$4,414		\$4,414		\$4,414
Human Resources	3	0.441 %	\$1,324		\$1,324		\$1,324
Planning	8	1.176 %	\$3,531		\$3,531	\$37	\$3,568
Sheriff Administration	9	1.324 %	\$3,973		\$3,973	\$42	\$4,015
Sheriff Patrol	53	7.794 %	\$23,395		\$23,395	\$247	\$23,642
Sheriff General Services	9	1.324 %	\$3,973		\$3,973	\$42	\$4,015
Detention Facility	37	5.441 %	\$16,333		\$16,333	\$173	\$16,506
Dispatch	25	3.676 %	\$11,036		\$11,036	\$117	\$11,153
Fire Administration	2	0.294 %	\$883		\$883	\$9	\$892
Fire Operations	45	6.618 %	\$19,864		\$19,864	\$210	\$20,074
Fire Prevention	3	0.441 %	\$1,324		\$1,324	\$14	\$1,338
Juvenile Court	5	0.735 %	\$2,207		\$2,207	\$23	\$2,230
Juvenile Probation	13	1.912 %	\$5,738		\$5,738	\$61	\$5,799
Juvenile Detention	20	2.941 %	\$8,828		\$8,828	\$93	\$8,921
District/Justice Court	35	5.147 %	\$15,450		\$15,450	\$163	\$15,613
Alternative Sentencing	10	1.471 %	\$4,414		\$4,414	\$47	\$4,461
Parks Administration	6	0.882 %	\$2,649		\$2,649	\$28	\$2,677
Park Maintenance	17	2.500 %	\$7,504		\$7,504	\$79	\$7,583
Swimming Pool	3	0.441 %	\$1,324		\$1,324	\$14	\$1,338
Community Center	1	0.147 %	\$441		\$441	\$5	\$446
Sports	1	0.147 %	\$441		\$441	\$5	\$446
Library	16	2.353 %	\$7,063		\$7,063	\$75	\$7,138
Health Admin	26	3.824 %	\$11,477		\$11,477	\$121	\$11,598
215 Senior Citizens Fund	3	0.441 %	\$1,324		\$1,324	\$14	\$1,338
256 Street Maintenance Fund	23	3.382 %	\$10,153		\$10,153	\$107	\$10,260
510 Wastewater Fund	29	4.265 %	\$12,801		\$12,801	\$135	\$12,936
525 Building Permits	1	0.147 %	\$441		\$441	\$5	\$446
560 Fleet Management	8	1.176 %	\$3,531		\$3,531	\$37	\$3,568
580 Workers Compensation Ins	2	0.294 %	\$883		\$883	\$9	\$892
Fire Training	2	0.294 %	\$883		\$883	\$9	\$892
Public Works	30	4.412 %	\$13,243		\$13,243	\$140	\$13,383
Landfill Administration	13	1.912 %	\$5,738		\$5,738	\$61	\$5,799
Investigations	23	3.382 %	\$10,153		\$10,153	\$107	\$10,260

Information Technology
Detail allocation of
Network Infrastructure

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Facilities Maintenance	14	2.059 %	\$6,180		\$6,180	\$65	\$6,245
570 Group Medical Insurance	3	0.441 %	\$1,324		\$1,324	\$14	\$1,338
520 Water	24	3.529 %	\$10,594		\$10,594	\$112	\$10,706
760 Sub-Conservancy District	15	2.206 %	\$6,621		\$6,621	\$70	\$6,691
740 Tourism Authority	6	0.882 %	\$2,649		\$2,649	\$28	\$2,677
501 Ambulance	24	3.529 %	\$10,594		\$10,594	\$112	\$10,706
Pulbic Guardian	4	0.588 %	\$1,766		\$1,766	\$19	\$1,785
Chartered Admin	6	0.882 %	\$2,649		\$2,649	\$28	\$2,677
Purchasing	1	0.147 %	\$441		\$441		\$441
254 Quality of Life Fund	5	0.735 %	\$2,207		\$2,207	\$23	\$2,230
Recreation	2	0.294 %	\$883		\$883	\$9	\$892
280 Commissary Fund	1	0.147 %	\$441		\$441	\$5	\$446
Geographic Information Systems	1	0.147 %	\$441		\$441	\$5	\$446
Welfare	1	0.147 %	\$441		\$441	\$5	\$446
Environmental Health	5	0.735 %	\$2,207		\$2,207	\$23	\$2,230
DC Environmental Health	2	0.294 %	\$883		\$883	\$9	\$892
225 Carson City Transit Fund	3	0.441 %	\$1,324		\$1,324	\$14	\$1,338
250 Regional Transportation Fund	4	0.588 %	\$1,766		\$1,766	\$19	\$1,785
295 Arts & Culture Fund	1	0.147 %	\$441		\$441	\$5	\$446
602 Redevelopment	1	0.147 %	\$441		\$441	\$5	\$446
Trinet Grant	1	0.147 %	\$441		\$441	\$5	\$446
Wildland Fire Management	1	0.152 %	\$445		\$445	\$7	\$452
Total	680	100.000 %	\$300,166		\$300,166	\$2,867	\$303,033

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

Source: Expenditure Worksheet

Information Technology
Detail allocation of
Application Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Assessor	119,293	25.358 %	\$210,797		\$210,797	\$2,259	\$213,056
Fire Administration	108,995	23.169 %	\$192,600		\$192,600	\$2,064	\$194,664
Health Admin	6,313	1.342 %	\$11,155		\$11,155	\$120	\$11,275
Juvenile Probation	13,500	2.870 %	\$23,855		\$23,855	\$256	\$24,111
Sheriff Administration	127,691	27.143 %	\$225,637		\$225,637	\$2,418	\$228,055
District/Justice Court	43,600	9.268 %	\$77,044		\$77,044	\$824	\$77,868
Recorder	5,151	1.095 %	\$9,102		\$9,102		\$9,102
District Attorney	13,381	2.844 %	\$23,645		\$23,645		\$23,645
Human Resources	32,516	6.911 %	\$57,459		\$57,459		\$57,459
Total	470,440	100.000 %	\$831,294		\$831,294	\$7,941	\$839,235

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

Source: Software Maintenance/Maintenance Service Contract Activity Listing

Information Technology
Detail allocation of
Citywide Application Support

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Board of Supervisors	5	0.475 %	\$6,501		\$6,501		\$6,501
Clerk	7	0.665 %	\$9,102		\$9,102		\$9,102
Treasurer	8	0.760 %	\$10,402		\$10,402		\$10,402
Elections	7	0.665 %	\$9,102		\$9,102	\$94	\$9,196
Recorder	7	0.665 %	\$9,102		\$9,102		\$9,102
Assessor	10	0.950 %	\$13,002		\$13,002	\$134	\$13,136
District Attorney	30	2.849 %	\$39,007		\$39,007		\$39,007
City Manager	6	0.570 %	\$7,801		\$7,801		\$7,801
Finance	10	0.950 %	\$13,002		\$13,002		\$13,002
Human Resources	4	0.380 %	\$5,201		\$5,201		\$5,201
Purchasing	1	0.095 %	\$1,300		\$1,300		\$1,300
Planning	9	0.855 %	\$11,702		\$11,702	\$121	\$11,823
Sheriff Administration	9	0.855 %	\$11,702		\$11,702	\$121	\$11,823
Sheriff Patrol	53	5.033 %	\$68,912		\$68,912	\$711	\$69,623
Sheriff General Services	14	1.330 %	\$18,203		\$18,203	\$188	\$18,391
Detention Facility	37	3.514 %	\$48,108		\$48,108	\$496	\$48,604
Dispatch	26	2.469 %	\$33,806		\$33,806	\$349	\$34,155
Fire Administration	3	0.285 %	\$3,901		\$3,901	\$40	\$3,941
Fire Operations	47	4.463 %	\$61,111		\$61,111	\$631	\$61,742
Fire Prevention	7	0.665 %	\$9,102		\$9,102	\$94	\$9,196
Fire Training	2	0.190 %	\$2,600		\$2,600	\$27	\$2,627
Juvenile Court	5	0.475 %	\$6,501		\$6,501	\$67	\$6,568
Juvenile Probation	16	1.519 %	\$20,804		\$20,804	\$215	\$21,019
Juvenile Detention	21	1.994 %	\$27,305		\$27,305	\$282	\$27,587
District/Justice Court	39	3.704 %	\$50,709		\$50,709	\$523	\$51,232
Alternative Sentencing	26	2.469 %	\$33,806		\$33,806	\$349	\$34,155
Parks Administration	6	0.570 %	\$7,801		\$7,801	\$80	\$7,881
Park Maintenance	18	1.709 %	\$23,404		\$23,404	\$241	\$23,645
Swimming Pool	96	9.117 %	\$124,822		\$124,822	\$1,288	\$126,110
Community Center	14	1.330 %	\$18,203		\$18,203	\$188	\$18,391
Recreation	62	5.888 %	\$80,614		\$80,614	\$832	\$81,446
Sports	44	4.179 %	\$57,210		\$57,210	\$590	\$57,800
Library	29	2.754 %	\$37,706		\$37,706	\$389	\$38,095
Health Admin	42	3.989 %	\$54,609		\$54,609	\$563	\$55,172
215 Senior Citizens Fund	3	0.285 %	\$3,901		\$3,901	\$40	\$3,941
256 Street Maintenance Fund	23	2.184 %	\$29,905		\$29,905	\$309	\$30,214
510 Wastewater Fund	29	2.754 %	\$37,706		\$37,706	\$389	\$38,095
525 Building Permits	3	0.285 %	\$3,901		\$3,901	\$40	\$3,941
530 Cemetery	1	0.095 %	\$1,300		\$1,300	\$13	\$1,313
560 Fleet Management	8	0.760 %	\$10,402		\$10,402	\$107	\$10,509
580 Workers Compensation Ins	2	0.190 %	\$2,600		\$2,600	\$27	\$2,627

Information Technology
Detail allocation of
Citywide Application Support

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Public Works	34	3.229 %	\$44,208		\$44,208	\$456	\$44,664
Landfill Administration	13	1.235 %	\$16,903		\$16,903	\$174	\$17,077
Investigations	23	2.184 %	\$29,905		\$29,905	\$309	\$30,214
Facilities Maintenance	16	1.519 %	\$20,804		\$20,804	\$215	\$21,019
Wildland Fire Management	20	1.899 %	\$26,004		\$26,004	\$268	\$26,272
570 Group Medical Insurance	4	0.380 %	\$5,201		\$5,201	\$54	\$5,255
520 Water	24	2.279 %	\$31,205		\$31,205	\$322	\$31,527
760 Sub-Conservancy District	15	1.425 %	\$19,503		\$19,503	\$201	\$19,704
740 Tourism Authority	9	0.855 %	\$11,702		\$11,702	\$121	\$11,823
501 Ambulance	34	3.229 %	\$44,208		\$44,208	\$456	\$44,664
Pulbic Guardian	6	0.570 %	\$7,801		\$7,801	\$80	\$7,881
Chartered Admin	13	1.235 %	\$16,903		\$16,903	\$174	\$17,077
202 Cooperative Extension Fund	1	0.095 %	\$1,300		\$1,300	\$13	\$1,313
254 Quality of Life Fund	10	0.950 %	\$13,002		\$13,002	\$134	\$13,136
Multi Purp Athletic Ctr	8	0.760 %	\$10,402		\$10,402	\$107	\$10,509
280 Commissary Fund	2	0.190 %	\$2,600		\$2,600	\$27	\$2,627
Business License	1	0.095 %	\$1,300		\$1,300	\$13	\$1,313
Geographic Information Systems	1	0.095 %	\$1,300		\$1,300	\$13	\$1,313
Sexual Assalt Response Team	7	0.665 %	\$9,102		\$9,102	\$94	\$9,196
Welfare	1	0.095 %	\$1,300		\$1,300	\$13	\$1,313
Environmental Health	5	0.475 %	\$6,501		\$6,501	\$67	\$6,568
DC Environmental Health	2	0.190 %	\$2,600		\$2,600	\$27	\$2,627
208 Supplemental Indigent Fund	1	0.095 %	\$1,300		\$1,300	\$13	\$1,313
225 Carson City Transit Fund	3	0.285 %	\$3,901		\$3,901	\$40	\$3,941
250 Regional Transportation Fund	8	0.760 %	\$10,402		\$10,402	\$107	\$10,509
295 Arts & Culture Fund	1	0.095 %	\$1,300		\$1,300	\$13	\$1,313
602 Redevelopment	1	0.095 %	\$1,300		\$1,300	\$13	\$1,313
Trinet Grant	1	0.088 %	\$1,301		\$1,301	\$18	\$1,319
Total	1,053	100.000 %	\$1,369,136		\$1,369,136	\$13,080	\$1,382,216

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

Source:

Information Technology
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Help Desk</u>	<u>Network Infrastructure</u>	<u>Application Support</u>	<u>Citywide Application Support</u>
Board of Supervisors	\$11,987	\$3,279	\$2,207		\$6,501
Clerk	\$14,588	\$3,279	\$2,207		\$9,102
Recorder	\$23,690	\$3,279	\$2,207	\$9,102	\$9,102
Treasurer	\$15,888	\$3,279	\$2,207		\$10,402
District Attorney	\$91,178	\$17,049	\$11,477	\$23,645	\$39,007
City Manager	\$14,384	\$3,934	\$2,649		\$7,801
Purchasing	\$2,397	\$656	\$441		\$1,300
Finance	\$23,973	\$6,557	\$4,414		\$13,002
Human Resources	\$65,951	\$1,967	\$1,324	\$57,459	\$5,201
Dispatch	\$61,875	\$16,567	\$11,153		\$34,155
Public Works	\$77,927	\$19,880	\$13,383		\$44,664
Geographic Information Systems	\$2,422	\$663	\$446		\$1,313
Facilities Maintenance	\$36,541	\$9,277	\$6,245		\$21,019
Elections	\$12,522	\$1,988	\$1,338		\$9,196
Pulbic Guardian	\$12,317	\$2,651	\$1,785		\$7,881
Assessor	\$236,171	\$5,964	\$4,015	\$213,056	\$13,136
Planning	\$20,693	\$5,302	\$3,568		\$11,823
Business License	\$1,313				\$1,313
Chartered Admin	\$23,730	\$3,976	\$2,677		\$17,077
Sheriff Administration	\$249,857	\$5,964	\$4,015	\$228,055	\$11,823
Investigations	\$55,716	\$15,242	\$10,260		\$30,214
Sheriff Patrol	\$128,388	\$35,123	\$23,642		\$69,623
Sheriff General Services	\$28,370	\$5,964	\$4,015		\$18,391
Detention Facility	\$89,630	\$24,520	\$16,506		\$48,604
Trinet Grant	\$2,428	\$663	\$446		\$1,319
Fire Administration	\$200,822	\$1,325	\$892	\$194,664	\$3,941
Fire Operations	\$111,637	\$29,821	\$20,074		\$61,742
Fire Prevention	\$12,522	\$1,988	\$1,338		\$9,196
Fire Training	\$4,844	\$1,325	\$892		\$2,627
Wildland Fire Management	\$27,384	\$660	\$452		\$26,272
Juvenile Probation	\$59,544	\$8,615	\$5,799	\$24,111	\$21,019
Juvenile Detention	\$49,762	\$13,254	\$8,921		\$27,587
Alternative Sentencing	\$45,242	\$6,626	\$4,461		\$34,155
Landfill Administration	\$31,491	\$8,615	\$5,799		\$17,077
Juvenile Court	\$12,112	\$3,314	\$2,230		\$6,568
District/Justice Court	\$167,907	\$23,194	\$15,613	\$77,868	\$51,232
Parks Administration	\$14,534	\$3,976	\$2,677		\$7,881
Park Maintenance	\$42,494	\$11,266	\$7,583		\$23,645
Multi Purp Athletic Ctr	\$10,509				\$10,509
Swimming Pool	\$129,436	\$1,988	\$1,338		\$126,110

Information Technology
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Help Desk</u>	<u>Network Infrastructure</u>	<u>Application Support</u>	<u>Citywide Application Support</u>
Community Center	\$19,500	\$663	\$446		\$18,391
Recreation	\$83,663	\$1,325	\$892		\$81,446
Sports	\$58,909	\$663	\$446		\$57,800
Library	\$55,836	\$10,603	\$7,138		\$38,095
Sexual Assault Response Team	\$9,196				\$9,196
Welfare	\$2,422	\$663	\$446		\$1,313
Health Admin	\$95,274	\$17,229	\$11,598	\$11,275	\$55,172
Environmental Health	\$12,112	\$3,314	\$2,230		\$6,568
DC Environmental Health	\$4,844	\$1,325	\$892		\$2,627
202 Cooperative Extension Fund	\$1,313				\$1,313
208 Supplemental Indigent Fund	\$1,313				\$1,313
215 Senior Citizens Fund	\$7,267	\$1,988	\$1,338		\$3,941
225 Carson City Transit Fund	\$7,267	\$1,988	\$1,338		\$3,941
250 Regional Transportation Fund	\$14,945	\$2,651	\$1,785		\$10,509
254 Quality of Life Fund	\$18,680	\$3,314	\$2,230		\$13,136
256 Street Maintenance Fund	\$55,716	\$15,242	\$10,260		\$30,214
280 Commissary Fund	\$3,736	\$663	\$446		\$2,627
295 Arts & Culture Fund	\$2,422	\$663	\$446		\$1,313
501 Ambulance	\$71,275	\$15,905	\$10,706		\$44,664
510 Wastewater Fund	\$70,249	\$19,218	\$12,936		\$38,095
520 Water	\$58,138	\$15,905	\$10,706		\$31,527
525 Building Permits	\$5,050	\$663	\$446		\$3,941
530 Cemetery	\$1,313				\$1,313
560 Fleet Management	\$19,379	\$5,302	\$3,568		\$10,509
570 Group Medical Insurance	\$8,581	\$1,988	\$1,338		\$5,255
580 Workers Compensation Ins	\$4,844	\$1,325	\$892		\$2,627
602 Redevelopment	\$2,422	\$663	\$446		\$1,313
740 Tourism Authority	\$18,476	\$3,976	\$2,677		\$11,823
760 Sub-Conservancy District	\$36,335	\$9,940	\$6,691		\$19,704
Total	\$2,974,653	\$450,169	\$303,033	\$839,235	\$1,382,216

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.

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$154,937			\$154,937
Allocated additions:				
1010100 - Board of Supervisors	\$380	\$487	\$867	
1010212 - Clerk	\$13,919	\$7,031	\$20,950	
1010600 - City Manager	\$1,332	\$90	\$1,422	
1010620 - Purchasing	\$118	\$4	\$122	
1010701 - Finance	\$1,484	\$82	\$1,566	
Total allocated additions:	<u>\$17,233</u>	<u>\$7,694</u>	<u>\$24,927</u>	<u>\$24,927</u>
Total to be allocated	<u><u>\$172,170</u></u>	<u><u>\$7,694</u></u>		<u><u>\$179,864</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	\$154,937		\$154,937
Departmental Expenditures	\$154,937		\$154,937
Additions: 1st			
Other	\$17,233	\$17,233	
Functional Cost	\$172,170	\$17,233	\$154,937
Reallocate Admin		(\$17,233)	\$17,233
Allocable Costs	\$172,170		\$172,170
1st Allocation	\$172,170		\$172,170
Additions: 2nd			
Other	\$7,694	\$7,694	
Functional Cost	\$7,694	\$7,694	
Reallocate Admin		(\$7,694)	\$7,694
Allocable Costs	\$7,694		\$7,694
2nd Allocation	\$7,694		\$7,694
Total allocated	\$179,864		\$179,864

Carson City, Nevada - Full Cost Allocation

Internal Auditor
Detail allocation of
Internal Audit

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Board of Supervisors	253,035	0.243 %	\$418		\$418		\$418
Clerk	330,923	0.317 %	\$546		\$546		\$546
Recorder	527,502	0.506 %	\$871		\$871		\$871
Public Safety Complex	206,601	0.198 %	\$341		\$341		\$341
Elections	332,948	0.319 %	\$550		\$550	\$27	\$577
Treasurer	613,026	0.588 %	\$1,012		\$1,012		\$1,012
Assessor	838,965	0.804 %	\$1,385		\$1,385	\$68	\$1,453
District Attorney	2,853,379	2.736 %	\$4,710		\$4,710		\$4,710
City Manager	782,989	0.751 %	\$1,293		\$1,293		\$1,293
Public Defender	1,746,044	1.674 %	\$2,882		\$2,882	\$142	\$3,024
Central Services	745,850	0.715 %	\$1,231		\$1,231	\$61	\$1,292
Finance	701,200	0.672 %	\$1,157		\$1,157		\$1,157
Human Resources	314,817	0.302 %	\$520		\$520		\$520
Information Technology	2,795,184	2.680 %	\$4,614		\$4,614		\$4,614
Geographic Information Systems	488,139	0.468 %	\$806		\$806	\$40	\$846
Purchasing	135,817	0.130 %	\$224		\$224		\$224
City Hall	71,919	0.069 %	\$119		\$119		\$119
Planning	732,622	0.702 %	\$1,209		\$1,209	\$60	\$1,269
Business License	117,294	0.112 %	\$194		\$194	\$10	\$204
Sheriff Administration	1,309,003	1.255 %	\$2,161		\$2,161	\$106	\$2,267
Sheriff Patrol	6,905,803	6.621 %	\$11,400		\$11,400	\$561	\$11,961
Sheriff General Services	597,434	0.573 %	\$986		\$986	\$49	\$1,035
Detention Facility	4,627,649	4.437 %	\$7,639		\$7,639	\$376	\$8,015
Dispatch	2,097,005	2.011 %	\$3,462		\$3,462	\$170	\$3,632
Trinet Grant	93,961	0.090 %	\$155		\$155	\$8	\$163
Fire Administration	280,457	0.269 %	\$463		\$463	\$23	\$486
Fire Operations	6,926,148	6.641 %	\$11,433		\$11,433	\$563	\$11,996
Fire Prevention	464,206	0.445 %	\$766		\$766	\$38	\$804
Fire Training	312,369	0.299 %	\$516		\$516	\$25	\$541
Emergency Management	265,281	0.254 %	\$438		\$438	\$22	\$460
Public Works	2,372,499	2.275 %	\$3,916		\$3,916	\$193	\$4,109
Juvenile Court	692,612	0.664 %	\$1,143		\$1,143	\$56	\$1,199
Juvenile Probation	1,669,201	1.600 %	\$2,755		\$2,755	\$136	\$2,891
Juvenile Detention	1,513,693	1.451 %	\$2,499		\$2,499	\$123	\$2,622
District/Justice Court	4,227,664	4.053 %	\$6,979		\$6,979	\$343	\$7,322
Alternative Sentencing	1,317,921	1.264 %	\$2,176		\$2,176	\$107	\$2,283
Parks Administration	544,913	0.522 %	\$900		\$900	\$44	\$944
Park Maintenance	1,480,388	1.419 %	\$2,444		\$2,444	\$120	\$2,564
Grants, Gifts, Donations	20,270	0.019 %	\$33		\$33	\$2	\$35
Swimming Pool	640,216	0.614 %	\$1,057		\$1,057	\$52	\$1,109
Community Center	308,164	0.295 %	\$509		\$509	\$25	\$534

Carson City, Nevada - Full Cost Allocation

Internal Auditor
Detail allocation of
Internal Audit

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Recreation	407,918	0.391 %	\$673		\$673	\$33	\$706
Sports	310,171	0.297 %	\$512		\$512	\$25	\$537
Library	1,664,642	1.596 %	\$2,748		\$2,748	\$135	\$2,883
Health Admin	522,720	0.501 %	\$863		\$863	\$42	\$905
Landfill Administration	2,128,849	2.041 %	\$3,514		\$3,514	\$173	\$3,687
Animal Services	700,236	0.671 %	\$1,156		\$1,156	\$57	\$1,213
202 Cooperative Extension Fund	295,176	0.283 %	\$487		\$487	\$24	\$511
208 Supplemental Indigent Fund	1,271,496	1.219 %	\$2,099		\$2,099	\$103	\$2,202
215 Senior Citizens Fund	565,886	0.543 %	\$934		\$934	\$46	\$980
225 Carson City Transit Fund	1,178,003	1.129 %	\$1,945		\$1,945	\$96	\$2,041
230 Library Gift Fund	33,103	0.032 %	\$55		\$55	\$3	\$58
236 Administrative Assessment Fund	44,408	0.043 %	\$73		\$73	\$4	\$77
240 Traffic/Transportation Fund	9,943	0.010 %	\$16		\$16	\$1	\$17
250 Regional Transportation Fund	639,312	0.613 %	\$1,055		\$1,055	\$52	\$1,107
254 Quality of Life Fund	987,472	0.947 %	\$1,630		\$1,630	\$80	\$1,710
256 Street Maintenance Fund	4,060,431	3.893 %	\$6,703		\$6,703	\$330	\$7,033
275 Grant Fund	3,884,664	3.725 %	\$6,413		\$6,413	\$316	\$6,729
280 Commissary Fund	200,276	0.192 %	\$331		\$331	\$16	\$347
505 Stormwater Drainage	303,775	0.291 %	\$501		\$501	\$25	\$526
510 Wastewater Fund	5,079,847	4.870 %	\$8,385		\$8,385	\$413	\$8,798
520 Water	7,127,762	6.834 %	\$11,766		\$11,766	\$579	\$12,345
525 Building Permits	1,117,911	1.072 %	\$1,845		\$1,845	\$91	\$1,936
530 Cemetery	50,892	0.049 %	\$84		\$84	\$4	\$88
560 Fleet Management	1,624,475	1.558 %	\$2,682		\$2,682	\$132	\$2,814
570 Group Medical Insurance	1,983,264	1.902 %	\$3,274		\$3,274	\$161	\$3,435
580 Workers Compensation Ins	981,844	0.941 %	\$1,621		\$1,621	\$80	\$1,701
590 Insurance Fund	1,009,127	0.968 %	\$1,666		\$1,666	\$82	\$1,748
602 Redevelopment	225,774	0.216 %	\$373		\$373	\$18	\$391
603 Redevelopment Revolving	200,106	0.192 %	\$330		\$330	\$16	\$346
Medical	114,542	0.110 %	\$189		\$189	\$9	\$198
Environmental Health	308,330	0.296 %	\$509		\$509	\$25	\$534
Investigations	2,610,269	2.503 %	\$4,309		\$4,309	\$212	\$4,521
DC/JC Fees & Assessment	355,221	0.341 %	\$586		\$586	\$29	\$615
Northgate	33,273	0.032 %	\$55		\$55	\$3	\$58
210 Capital Projects Fund	933,857	0.895 %	\$1,542		\$1,542	\$76	\$1,618
287 911 Surcharge	500,533	0.480 %	\$826		\$826	\$41	\$867
Wildland Fire Management	110,566	0.106 %	\$183		\$183	\$9	\$192
Facilities Maintenance	1,443,342	1.384 %	\$2,383		\$2,383	\$117	\$2,500
Pulbic Guardian	250,291	0.240 %	\$413		\$413	\$20	\$433
Chartered Admin	1,089,561	1.045 %	\$1,799		\$1,799	\$89	\$1,888
253 V&T Infrastructure Fund	8						

Carson City, Nevada - Full Cost Allocation

Internal Auditor
Detail allocation of
Internal Audit

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Multi Purp Athletic Ctr	129,274	0.124 %	\$213		\$213	\$11	\$224
Youth Sports Assoc	53,837	0.052 %	\$89		\$89	\$4	\$93
Juvenile Court Fees/Assessments	20,474	0.020 %	\$34		\$34	\$2	\$36
DC Environmental Health	212,335	0.204 %	\$351		\$351	\$17	\$368
232 Business Development Fund	251,969	0.242 %	\$416		\$416	\$20	\$436
235 Landscape Maintenance Fund	25,531	0.024 %	\$42		\$42	\$2	\$44
295 Arts & Culture Fund	159,902	0.153 %	\$264		\$264	\$13	\$277
Sexual Assalt Response Team	11,371	0.011 %	\$19		\$19	\$1	\$20
Welfare	487,528	0.467 %	\$805		\$805	\$40	\$845
501 Ambulance	3,332,531	3.195 %	\$5,497		\$5,497	\$267	\$5,764
Total	104,299,139	100.000 %	\$172,170		\$172,170	\$7,694	\$179,864

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

Source: General Ledger

Internal Auditor
Departmental Cost
Allocation Summary

	Total	Internal Audit
Board of Supervisors	\$418	\$418
Clerk	\$546	\$546
Recorder	\$871	\$871
Public Safety Complex	\$341	\$341
Treasurer	\$1,012	\$1,012
District Attorney	\$4,710	\$4,710
City Manager	\$1,293	\$1,293
Purchasing	\$224	\$224
City Hall	\$119	\$119
Finance	\$1,157	\$1,157
Human Resources	\$520	\$520
Information Technology	\$4,614	\$4,614
Dispatch	\$3,632	\$3,632
Public Works	\$4,109	\$4,109
Geographic Information Systems	\$846	\$846
Facilities Maintenance	\$2,500	\$2,500
Elections	\$577	\$577
Pulbic Guardian	\$433	\$433
Assessor	\$1,453	\$1,453
Public Defender	\$3,024	\$3,024
Central Services	\$1,292	\$1,292
Northgate	\$58	\$58
Planning	\$1,269	\$1,269
Business License	\$204	\$204
Chartered Admin	\$1,888	\$1,888
Sheriff Administration	\$2,267	\$2,267
Investigations	\$4,521	\$4,521
Sheriff Patrol	\$11,961	\$11,961
Sheriff General Services	\$1,035	\$1,035
Detention Facility	\$8,015	\$8,015
Trinet Grant	\$163	\$163
Fire Administration	\$486	\$486
Fire Operations	\$11,996	\$11,996
Fire Prevention	\$804	\$804
Fire Training	\$541	\$541
Emergency Management	\$460	\$460
Wildland Fire Management	\$192	\$192
Juvenile Probation	\$2,891	\$2,891
Juvenile Detention	\$2,622	\$2,622
Alternative Sentencing	\$2,283	\$2,283
Landfill Administration	\$3,687	\$3,687
Juvenile Court	\$1,199	\$1,199

Internal Auditor
Departmental Cost
Allocation Summary

	Total	Internal Audit
Juvenile Court Fees/Assessments	\$36	\$36
District/Justice Court	\$7,322	\$7,322
DC/JC Fees & Assessment	\$615	\$615
Parks Administration	\$944	\$944
Park Maintenance	\$2,564	\$2,564
Grants, Gifts, Donations	\$35	\$35
Youth Sports Assoc	\$93	\$93
Multi Purp Athletic Ctr	\$224	\$224
Swimming Pool	\$1,109	\$1,109
Community Center	\$534	\$534
Recreation	\$706	\$706
Sports	\$537	\$537
Library	\$2,883	\$2,883
Sexual Assalt Response Team	\$20	\$20
Welfare	\$845	\$845
Health Admin	\$905	\$905
Medical	\$198	\$198
Environmental Health	\$534	\$534
DC Environmental Health	\$368	\$368
Animal Services	\$1,213	\$1,213
202 Cooperative Extension Fund	\$511	\$511
208 Supplemental Indigent Fund	\$2,202	\$2,202
210 Capital Projects Fund	\$1,618	\$1,618
215 Senior Citizens Fund	\$980	\$980
225 Carson City Transit Fund	\$2,041	\$2,041
230 Library Gift Fund	\$58	\$58
232 Business Development Fund	\$436	\$436
235 Landscape Maintenance Fund	\$44	\$44
236 Administrative Assessment Fund	\$77	\$77
240 Traffic/Transportation Fund	\$17	\$17
250 Regional Transportation Fund	\$1,107	\$1,107
253 V&T Infrastructure Fund		
254 Quality of Life Fund	\$1,710	\$1,710
256 Street Maintenance Fund	\$7,033	\$7,033
275 Grant Fund	\$6,729	\$6,729
280 Commissary Fund	\$347	\$347
287 911 Surcharge	\$867	\$867
295 Arts & Culture Fund	\$277	\$277
501 Ambulance	\$5,764	\$5,764
505 Stormwater Drainage	\$526	\$526
510 Wastewater Fund	\$8,798	\$8,798
520 Water	\$12,345	\$12,345

Internal Auditor
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Internal Audit</u>
525 Building Permits	\$1,936	\$1,936
530 Cemetery	\$88	\$88
560 Fleet Management	\$2,814	\$2,814
570 Group Medical Insurance	\$3,435	\$3,435
580 Workers Compensation Ins	\$1,701	\$1,701
590 Insurance Fund	\$1,748	\$1,748
602 Redevelopment	\$391	\$391
603 Redevelopment Revolving	\$346	\$346
Total	<u>\$179,864</u>	<u>\$179,864</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.

Dispatch
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$2,097,005			\$2,097,005
Allocated additions:				
1 - Building Charge	\$12,668		\$12,668	
2 - Equipment Charge	\$16,285		\$16,285	
1010100 - Board of Supervisors	\$5,145	\$6,594	\$11,739	
1010600 - City Manager	\$18,031	\$1,218	\$19,249	
1010620 - Purchasing	\$938	\$33	\$971	
1010701 - Finance	\$10,833	\$617	\$11,450	
1010705 - Human Resources	\$4,887	\$881	\$5,768	
1010710 - Information Technology	\$61,236	\$639	\$61,875	
1010800 - Internal Auditor	\$3,462	\$170	\$3,632	
1013015 - Geographic Information Systems		\$76,062	\$76,062	
1013034 - Facilities Maintenance		\$33,647	\$33,647	
Total allocated additions:	<u>\$133,485</u>	<u>\$119,861</u>	<u>\$253,346</u>	<u>\$253,346</u>
Total to be allocated	<u>\$2,230,490</u>	<u>\$119,861</u>		<u>\$2,350,351</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	\$1,455,030		\$1,455,030
FRINGE BENEFITS	\$540,302		\$540,302
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$101,673		\$101,673
Departmental Expenditures	\$2,097,005		\$2,097,005
Additions: 1st			
Other	\$133,485	\$133,485	
Functional Cost	\$2,230,490	\$133,485	\$2,097,005
Reallocate Admin		(\$133,485)	\$133,485
Allocable Costs	\$2,230,490		\$2,230,490
1st Allocation	\$2,230,490		\$2,230,490
Additions: 2nd			
Other	\$119,861	\$119,861	
Functional Cost	\$119,861	\$119,861	
Reallocate Admin		(\$119,861)	\$119,861
Allocable Costs	\$119,861		\$119,861
2nd Allocation	\$119,861		\$119,861
Total allocated	\$2,350,351		\$2,350,351

Dispatch
Detail allocation of
Dispatch

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Sheriff Patrol	102,125	87.152 %	\$1,943,906		\$1,943,906	\$104,461	\$2,048,367
501 Ambulance	10,205	8.709 %	\$194,248		\$194,248	\$10,438	\$204,686
All Other	3,842	3.279 %	\$73,131		\$73,131	\$3,930	\$77,061
Fire Operations	1,009	0.860 %	\$19,205		\$19,205	\$1,032	\$20,237
Total	117,181	100.000 %	\$2,230,490		\$2,230,490	\$119,861	\$2,350,351

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

Source: Dispatch - Jack Freer

Dispatch
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Dispatch</u>
Sheriff Patrol	\$2,048,367	\$2,048,367
Fire Operations	\$20,237	\$20,237
501 Ambulance	\$204,686	\$204,686
All Other	\$77,061	\$77,061
Total	<u>\$2,350,351</u>	<u>\$2,350,351</u>

SCHEDULE 17.01

PUBLIC WORKS

NATURE AND EXTENT OF SERVICE

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

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

Carson City, Nevada - Full Cost Allocation

Public Works
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$2,372,499			\$2,372,499
Allocated additions:				
1 - Building Charge	\$2,334	\$38	\$2,372	
2 - Equipment Charge	\$2,643		\$2,643	
1010100 - Board of Supervisors	\$5,821	\$7,461	\$13,282	
1010500 - District Attorney	\$76,034	\$5,520	\$81,554	
1010600 - City Manager	\$20,400	\$1,379	\$21,779	
1010620 - Purchasing	\$1,140	\$40	\$1,180	
1010701 - Finance	\$12,394	\$705	\$13,099	
1010705 - Human Resources	\$16,186	\$3,136	\$19,322	
1010710 - Information Technology	\$77,123	\$804	\$77,927	
1010800 - Internal Auditor	\$3,916	\$193	\$4,109	
1013034 - Facilities Maintenance		\$57,587	\$57,587	
Total allocated additions:	<u>\$217,991</u>	<u>\$76,863</u>	<u>\$294,854</u>	<u>\$294,854</u>
Total to be allocated	<u>\$2,590,490</u>	<u>\$76,863</u>		<u>\$2,667,353</u>

Carson City, Nevada - Full Cost Allocation

Public Works
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>General Fund Support</u>	<u>Departmental Support</u>
<u>Wages & Benefits</u>				
SALARIES & WAGES	\$1,495,790		\$84,811	\$1,410,979
FRINGE BENEFITS	\$813,890		\$46,148	\$767,742
<u>Other Expense and Cost</u>				
SERVICES & SUPPLIES	\$62,819		\$3,562	\$59,257
Departmental Expenditures	\$2,372,499		\$134,521	\$2,237,978
Additions: 1st				
Other	\$217,991	\$217,991		
Functional Cost	\$2,590,490	\$217,991	\$134,521	\$2,237,978
Reallocate Admin		(\$217,991)	\$12,360	\$205,631
Allocable Costs	\$2,590,490		\$146,881	\$2,443,609
Unallocated	(\$146,881)		(\$146,881)	
1st Allocation	\$2,443,609			\$2,443,609
Additions: 2nd				
Other	\$76,863	\$76,863		
Functional Cost	\$76,863	\$76,863		
Reallocate Admin		(\$76,863)	\$4,358	\$72,505
Allocable Costs	\$76,863		\$4,358	\$72,505
Unallocated	(\$4,358)		(\$4,358)	
2nd Allocation	\$72,505			\$72,505
Total allocated	\$2,516,114			\$2,516,114

Public Works
Detail allocation of
Departmental Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
520 Water	1,928	20.439 %	\$499,446		\$499,446	\$14,819	\$514,265
256 Street Maintenance Fund	553	5.862 %	\$143,254		\$143,254	\$4,251	\$147,505
250 Regional Transportation Fund	396	4.198 %	\$102,583		\$102,583	\$3,044	\$105,627
Landfill Administration	433	4.590 %	\$112,168		\$112,168	\$3,328	\$115,496
525 Building Permits	922	9.774 %	\$238,843		\$238,843	\$7,087	\$245,930
560 Fleet Management	414	4.389 %	\$107,246		\$107,246	\$3,182	\$110,428
254 Quality of Life Fund	53	0.562 %	\$13,730		\$13,730	\$407	\$14,137
510 Wastewater Fund	3,843	40.740 %	\$995,525		\$995,525	\$29,539	\$1,025,064
505 Stormwater Drainage	891	9.446 %	\$230,814		\$230,814	\$6,848	\$237,662
Total	<u>9,433</u>	<u>100.000 %</u>	<u>\$2,443,609</u>		<u>\$2,443,609</u>	<u>\$72,505</u>	<u>\$2,516,114</u>

(A) Alloc basis: Salary Support by Fund

Source: Public Works Salary & Wage

Public Works
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Departmental Support</u>
Landfill Administration	\$115,496	\$115,496
250 Regional Transportation Fund	\$105,627	\$105,627
254 Quality of Life Fund	\$14,137	\$14,137
256 Street Maintenance Fund	\$147,505	\$147,505
505 Stormwater Drainage	\$237,662	\$237,662
510 Wastewater Fund	\$1,025,064	\$1,025,064
520 Water	\$514,265	\$514,265
525 Building Permits	\$245,930	\$245,930
560 Fleet Management	\$110,428	\$110,428
Total	<u>\$2,516,114</u>	<u>\$2,516,114</u>

SCHEDULE 18.01

GEOGRAPHIC INFORMATION SYSTEMS

NATURE AND EXTENT OF SERVICE

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

Geographic Information Systems
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$488,139			\$488,139
Allocated additions:				
2 - Equipment Charge	\$3,579		\$3,579	
1010100 - Board of Supervisors	\$1,198	\$1,535	\$2,733	
1010600 - City Manager	\$4,197	\$284	\$4,481	
1010620 - Purchasing	\$2,202	\$72	\$2,274	
1010701 - Finance	\$4,377	\$243	\$4,620	
1010705 - Human Resources	\$188	\$34	\$222	
1010710 - Information Technology	\$2,397	\$25	\$2,422	
1010800 - Internal Auditor	\$806	\$40	\$846	
Total allocated additions:	\$18,944	\$2,233	\$21,177	\$21,177
Total to be allocated	\$507,083	\$2,233		\$509,316

Geographic Information Systems
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>Department Support</u>
<u>Wages & Benefits</u>			
SALARIES & WAGES	\$49,538		\$49,538
FRINGE BENEFITS	\$17,404		\$17,404
<u>Other Expense and Cost</u>			
SERVICES & SUPPLIES	\$421,197		\$421,197
Departmental Expenditures	\$488,139		\$488,139
Additions: 1st			
Other	\$18,944	\$18,944	
Functional Cost	\$507,083	\$18,944	\$488,139
Reallocate Admin		(\$18,944)	\$18,944
Allocable Costs	\$507,083		\$507,083
1st Allocation	\$507,083		\$507,083
Additions: 2nd			
Other	\$2,233	\$2,233	
Functional Cost	\$2,233	\$2,233	
Reallocate Admin		(\$2,233)	\$2,233
Allocable Costs	\$2,233		\$2,233
2nd Allocation	\$2,233		\$2,233
Total allocated	\$509,316		\$509,316

Geographic Information Systems
Detail allocation of
Department Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Assessor	11	11.000 %	\$55,779		\$55,779	\$289	\$56,068
254 Quality of Life Fund	11	11.000 %	\$55,779		\$55,779	\$289	\$56,068
520 Water	5	5.000 %	\$25,354		\$25,354	\$131	\$25,485
510 Wastewater Fund	8	8.000 %	\$40,567		\$40,567	\$210	\$40,777
505 Stormwater Drainage	5	5.000 %	\$25,354		\$25,354	\$131	\$25,485
Dispatch	15	15.000 %	\$76,062		\$76,062		\$76,062
All Other	35	35.000 %	\$177,479		\$177,479	\$919	\$178,398
Investigations	10	10.000 %	\$50,709		\$50,709	\$264	\$50,973
Total	100	100.000 %	\$507,083		\$507,083	\$2,233	\$509,316

(A) Alloc basis: Support By Department/Fund

Source:

Geographic Information Systems
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>Department Support</u>
Dispatch	\$76,062	\$76,062
Assessor	\$56,068	\$56,068
Investigations	\$50,973	\$50,973
254 Quality of Life Fund	\$56,068	\$56,068
505 Stormwater Drainage	\$25,485	\$25,485
510 Wastewater Fund	\$40,777	\$40,777
520 Water	\$25,485	\$25,485
All Other	<u>\$178,398</u>	<u>\$178,398</u>
Total	\$509,316	\$509,316

SCHEDULE 19.01

FACILITIES MAINTENANCE

NATURE AND EXTENT OF SERVICE

The Facilities Maintenance Department is responsible for repair, construction, custodial, and preventative maintenance for City owned facilities. This also includes maintenance of mechanical and electrical systems in the parks. The costs of the department are broken out and allocated as follows:

- **City Hall** – These costs include maintenance and custodial services and are allocated to departments based on square footage occupied by departments.
- **Public Safety Complex** – These costs include maintenance and custodial services and are allocated to departments based on square footage occupied by departments.
- **Direct Maintenance Support** – These costs include repair and maintenance costs to single occupant buildings and are allocated to departments based on time records maintained.
- **Custodial Services** – These costs include custodial services to building with multiple occupants and are allocated to departments based on square footage maintained.

Carson City, Nevada - Full Cost Allocation

Facilities Maintenance
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$1,443,342			\$1,443,342
Allocated additions:				
2 - Equipment Charge	\$18,407		\$18,407	
1010100 - Board of Supervisors	\$3,541	\$4,539	\$8,080	
1010600 - City Manager	\$12,410	\$839	\$13,249	
1010620 - Purchasing	\$788	\$27	\$815	
1010701 - Finance	\$8,820	\$497	\$9,317	
1010705 - Human Resources	\$3,827	\$708	\$4,535	
1010710 - Information Technology	\$36,164	\$377	\$36,541	
1010800 - Internal Auditor	\$2,383	\$117	\$2,500	
Total allocated additions:	\$86,340	\$7,104	\$93,444	\$93,444
Total to be allocated	\$1,529,682	\$7,104		\$1,536,786

Carson City, Nevada - Full Cost Allocation

Facilities Maintenance
Schedule of costs to be
allocated by function

	<u>Total</u>	<u>General & Admin</u>	<u>City Hall</u>	<u>Public Safety</u>	<u>Direct Maintenance Support</u>	<u>Custodial Services</u>
<u>Wages & Benefits</u>						
SALARIES & WAGES	\$748,669		\$22,460	\$42,300	\$396,645	\$287,264
FRINGE BENEFITS	\$362,667		\$10,880	\$20,491	\$192,141	\$139,155
<u>Other Expense and Cost</u>						
SERVICES & SUPPLIES	\$35,112		\$1,053	\$1,984	\$18,602	\$13,473
BUILDING REPAIR & MAINT	\$139,376		\$6,788	\$12,795	\$119,793	
CUSTODIAL SUPPLIES	\$42,624					\$42,624
CONTRACTUAL SERVICES	\$114,894				\$114,894	
Departmental Expenditures	\$1,443,342		\$41,181	\$77,570	\$842,075	\$482,516
Additions: 1st						
Other	\$86,340	\$86,340				
Functional Cost	\$1,529,682	\$86,340	\$41,181	\$77,570	\$842,075	\$482,516
Reallocate Admin		(\$86,340)	\$2,463	\$4,640	\$50,373	\$28,864
Allocable Costs	\$1,529,682		\$43,644	\$82,210	\$892,448	\$511,380
1st Allocation	\$1,529,682		\$43,644	\$82,210	\$892,448	\$511,380
Additions: 2nd						
Other	\$7,104	\$7,104				
Functional Cost	\$7,104	\$7,104				
Reallocate Admin		(\$7,104)	\$203	\$382	\$4,145	\$2,374
Allocable Costs	\$7,104		\$203	\$382	\$4,145	\$2,374
2nd Allocation	\$7,104		\$203	\$382	\$4,145	\$2,374
Total allocated	\$1,536,786		\$43,847	\$82,592	\$896,593	\$513,754

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 %	\$2,086		\$2,086		\$2,086
Treasurer	1,882	12.831 %	\$5,600		\$5,600		\$5,600
Assessor	1,412	9.626 %	\$4,201		\$4,201	\$132	\$4,333
City Manager	3,279	22.355 %	\$9,757		\$9,757		\$9,757
Finance	1,548	10.554 %	\$4,606		\$4,606		\$4,606
Human Resources	3,052	20.807 %	\$9,081		\$9,081		\$9,081
Information Technology	2,027	13.819 %	\$6,031		\$6,031		\$6,031
570 Group Medical Insurance	164	1.118 %	\$488		\$488	\$15	\$503
580 Workers Compensation Ins	461	3.143 %	\$1,372		\$1,372	\$43	\$1,415
Pulbic Guardian	142	0.968 %	\$422		\$422	\$13	\$435
Total	14,668	100.000 %	\$43,644		\$43,644	\$203	\$43,847

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

Source: Facilities Maintenance

Facilities Maintenance
Detail allocation of
Public Safety

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Recorder	8,147	15.702 %	\$12,909		\$12,909		\$12,909
Collections	336	0.648 %	\$532		\$532	\$4	\$536
District Attorney	7,358	14.181 %	\$11,658		\$11,658		\$11,658
Detention Facility	5,590	10.774 %	\$8,857		\$8,857	\$59	\$8,916
District/Justice Court	30,454	58.695 %	\$48,254		\$48,254	\$319	\$48,573
Total	51,885	100.000 %	\$82,210		\$82,210	\$382	\$82,592

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

Source: Facilities Maintenance

Carson City, Nevada - Full Cost Allocation

Facilities Maintenance
Detail allocation of
Direct Maintenance Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Fire Administration	749	6.087 %	\$54,323		\$54,323	\$279	\$54,602
Sheriff Administration	963	7.826 %	\$69,844		\$69,844	\$359	\$70,203
Detention Facility	1,413	11.483 %	\$102,481		\$102,481	\$527	\$103,008
Dispatch	391	3.178 %	\$28,358		\$28,358		\$28,358
Juvenile Probation	80	0.650 %	\$5,802		\$5,802	\$30	\$5,832
Juvenile Detention	293	2.381 %	\$21,250		\$21,250	\$109	\$21,359
Public Works	794	6.453 %	\$57,587		\$57,587		\$57,587
Landfill Administration	22	0.179 %	\$1,596		\$1,596	\$8	\$1,604
Juvenile Court	55	0.447 %	\$3,989		\$3,989	\$21	\$4,010
Parks Administration	1,024	8.322 %	\$74,268		\$74,268	\$382	\$74,650
Park Maintenance	10	0.081 %	\$725		\$725	\$4	\$729
Multi Purp Athletic Ctr	202	1.642 %	\$14,651		\$14,651	\$75	\$14,726
Swimming Pool	668	5.429 %	\$48,448		\$48,448	\$249	\$48,697
Community Center	426	3.462 %	\$30,897		\$30,897	\$159	\$31,056
Library	184	1.495 %	\$13,345		\$13,345	\$69	\$13,414
Health Admin	409	3.324 %	\$29,664		\$29,664	\$152	\$29,816
Animal Services	5	0.041 %	\$363		\$363	\$2	\$365
215 Senior Citizens Fund	341	2.771 %	\$24,732		\$24,732	\$127	\$24,859
225 Carson City Transit Fund	87	0.707 %	\$6,310		\$6,310	\$32	\$6,342
256 Street Maintenance Fund	14	0.114 %	\$1,015		\$1,015	\$5	\$1,020
520 Water	484	3.933 %	\$35,103		\$35,103	\$180	\$35,283
530 Cemetery	56	0.455 %	\$4,062		\$4,062	\$21	\$4,083
560 Fleet Management	258	2.097 %	\$18,712		\$18,712	\$96	\$18,808
Planning	66	0.536 %	\$4,787		\$4,787	\$25	\$4,812
Business License	33	0.268 %	\$2,393		\$2,393	\$12	\$2,405
525 Building Permits	50	0.406 %	\$3,626		\$3,626	\$19	\$3,645
All Other	3,228	26.233 %	\$234,117		\$234,117	\$1,203	\$235,320
Total	12,305	100.000 %	\$892,448		\$892,448	\$4,145	\$896,593

(A) Alloc basis: Time Record Logs

Source: Facilities Maintenance

Carson City, Nevada - Full Cost Allocation

Facilities Maintenance
Detail allocation of
Custodial Services

User Department	Allocation Units(A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Board of Supervisors	701	0.242 %	\$1,236		\$1,236		\$1,236
Recorder	8,602	2.966 %	\$15,166		\$15,166		\$15,166
Treasurer	1,882	0.649 %	\$3,318		\$3,318		\$3,318
Collections	336	0.116 %	\$592		\$592	\$3	\$595
District Attorney	7,358	2.537 %	\$12,973		\$12,973		\$12,973
City Manager	3,279	1.130 %	\$5,781		\$5,781		\$5,781
Finance	1,548	0.534 %	\$2,729		\$2,729		\$2,729
Human Resources	3,052	1.052 %	\$5,381		\$5,381		\$5,381
Information Technology	2,027	0.699 %	\$3,574		\$3,574		\$3,574
Planning	3,840	1.324 %	\$6,770		\$6,770	\$35	\$6,805
Sheriff Administration	4,080	1.407 %	\$7,193		\$7,193	\$37	\$7,230
Sheriff General Services	3,500	1.207 %	\$6,171		\$6,171	\$32	\$6,203
Dispatch	3,000	1.034 %	\$5,289		\$5,289		\$5,289
Fire Administration	5,200	1.793 %	\$9,168		\$9,168	\$48	\$9,216
Fire Training	2,600	0.896 %	\$4,584		\$4,584	\$24	\$4,608
Juvenile Probation	4,050	1.396 %	\$7,140		\$7,140	\$37	\$7,177
Juvenile Detention	5,480	1.889 %	\$9,662		\$9,662	\$50	\$9,712
District/Justice Court	30,454	10.499 %	\$53,692		\$53,692	\$280	\$53,972
Parks Administration	5,247	1.809 %	\$9,251		\$9,251	\$48	\$9,299
Community Center	43,230	14.904 %	\$76,217		\$76,217	\$397	\$76,614
Recreation	1,240	0.428 %	\$2,186		\$2,186	\$11	\$2,197
Health Admin	15,375	5.301 %	\$27,107		\$27,107	\$141	\$27,248
Animal Services	2,500	0.862 %	\$4,408		\$4,408	\$23	\$4,431
202 Cooperative Extension Fund	3,840	1.324 %	\$6,770		\$6,770	\$35	\$6,805
215 Senior Citizens Fund	32,836	11.321 %	\$57,892		\$57,892	\$301	\$58,193
250 Regional Transportation Fund	120	0.041 %	\$212		\$212	\$1	\$213
256 Street Maintenance Fund	12,263	4.228 %	\$21,620		\$21,620	\$113	\$21,733
505 Stormwater Drainage	3,647	1.257 %	\$6,430		\$6,430	\$33	\$6,463
510 Wastewater Fund	8,406	2.898 %	\$14,820		\$14,820	\$77	\$14,897
520 Water	3,416	1.178 %	\$6,023		\$6,023	\$31	\$6,054
525 Building Permits	3,840	1.324 %	\$6,770		\$6,770	\$35	\$6,805
530 Cemetery	1,452	0.501 %	\$2,560		\$2,560	\$13	\$2,573
560 Fleet Management	650	0.224 %	\$1,146		\$1,146	\$6	\$1,152
570 Group Medical Insurance	164	0.057 %	\$289		\$289	\$2	\$291
580 Workers Compensation Ins	461	0.159 %	\$813		\$813	\$4	\$817
All Other	60,234	20.767 %	\$106,196		\$106,196	\$553	\$106,749
Pulbic Guardian	142	0.047 %	\$251		\$251	\$4	\$255
Total	290,052	100.000 %	\$511,380		\$511,380	\$2,374	\$513,754

(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>
Source:	Facilities Maintenance - Square Footage Of City Bldgs						

Carson City, Nevada - Full Cost Allocation

Facilities Maintenance
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Hall</u>	<u>Public Safety</u>	<u>Direct Maintenance Support</u>	<u>Custodial Services</u>
Board of Supervisors	\$3,322	\$2,086			\$1,236
Recorder	\$28,075		\$12,909		\$15,166
Treasurer	\$8,918	\$5,600			\$3,318
District Attorney	\$24,631		\$11,658		\$12,973
City Manager	\$15,538	\$9,757			\$5,781
Finance	\$7,335	\$4,606			\$2,729
Human Resources	\$14,462	\$9,081			\$5,381
Information Technology	\$9,605	\$6,031			\$3,574
Dispatch	\$33,647			\$28,358	\$5,289
Public Works	\$57,587			\$57,587	
Pulbic Guardian	\$690	\$435			\$255
Collections	\$1,131		\$536		\$595
Assessor	\$4,333	\$4,333			
Planning	\$11,617			\$4,812	\$6,805
Business License	\$2,405			\$2,405	
Sheriff Administration	\$77,433			\$70,203	\$7,230
Sheriff General Services	\$6,203				\$6,203
Detention Facility	\$111,924		\$8,916	\$103,008	
Fire Administration	\$63,818			\$54,602	\$9,216
Fire Training	\$4,608				\$4,608
Juvenile Probation	\$13,009			\$5,832	\$7,177
Juvenile Detention	\$31,071			\$21,359	\$9,712
Landfill Administration	\$1,604			\$1,604	
Juvenile Court	\$4,010			\$4,010	
District/Justice Court	\$102,545		\$48,573		\$53,972
Parks Administration	\$83,949			\$74,650	\$9,299
Park Maintenance	\$729			\$729	
Multi Purp Athletic Ctr	\$14,726			\$14,726	
Swimming Pool	\$48,697			\$48,697	
Community Center	\$107,670			\$31,056	\$76,614
Recreation	\$2,197				\$2,197
Library	\$13,414			\$13,414	
Health Admin	\$57,064			\$29,816	\$27,248
Animal Services	\$4,796			\$365	\$4,431
202 Cooperative Extension Fund	\$6,805				\$6,805
215 Senior Citizens Fund	\$83,052			\$24,859	\$58,193
225 Carson City Transit Fund	\$6,342			\$6,342	
250 Regional Transportation Fund	\$213				\$213
256 Street Maintenance Fund	\$22,753			\$1,020	\$21,733
505 Stormwater Drainage	\$6,463				\$6,463

Carson City, Nevada - Full Cost Allocation

Facilities Maintenance
Departmental Cost
Allocation Summary

	<u>Total</u>	<u>City Hall</u>	<u>Public Safety</u>	<u>Direct Maintenance Support</u>	<u>Custodial Services</u>
510 Wastewater Fund	\$14,897				\$14,897
520 Water	\$41,337			\$35,283	\$6,054
525 Building Permits	\$10,450			\$3,645	\$6,805
530 Cemetery	\$6,656			\$4,083	\$2,573
560 Fleet Management	\$19,960			\$18,808	\$1,152
570 Group Medical Insurance	\$794	\$503			\$291
580 Workers Compensation Ins	\$2,232	\$1,415			\$817
All Other	\$342,069			\$235,320	\$106,749
Total	\$1,536,786	\$43,847	\$82,592	\$896,593	\$513,754