Carson City Request for Board Action

Date Submitted: 3/27/12 Agenda Date Requested: 4/05/12 Time Requested: 5 minutes

To: Mayor and Supervisors

From: Nick Providenti, Finance Director

Subject Title: Action to accept the Carson City Cost Allocation Plan for the fiscal year ended June 30, 2011. (Nick Providenti)

Staff Summary: City staff is requesting that the Board accept the Cost Allocation Plan prepared by Mahoney and Associates using financial information for the fiscal year ended June 30, 2011 for use in preparing the FY 2013 Carson City Budget. As per last year, the city will use the OMB Circular A-87 Cost plan and will remove any costs associated with the City Manager's Office from the allocation for amounts charged to the Quality of Life Special Revenue Fund. The City will use the Full Cost Allocation plan for amounts charged to all other Enterprise and Special Revenue Funds.

The Board had previously accepted the Cost Allocation Plan at their March 1, 2012 meeting as a consent item. For the transferring of money from an enterprise fund, NRS 354.613 1. (c) requires "For a cost allocation for employees, equipment or other resources related to the purpose of the enterprise fund which is approved by the governing body under a *nonconsent* item that is separately listed on the agenda for a regular meeting of the governing body".

Type of Action Requested: (check one)		
() Resolution	() Ordinance	
(XXX) Formal Action/Motion	() Other (Specify)	
Does this action require a Business Impact S	Statement: () Yes (X) N	o

Recommended Board Action: I move to accept the Carson City Cost Allocation Plan for the fiscal year ended June 30, 2011.

Explanation of Recommended Board Action: The Carson City Cost Allocation Plan for the fiscal year ended June 30, 2011 has been completed by the Mahoney and Associates. The Full Cost Allocation Plan was prepared using a consistent approach and treatment of direct or indirect costs; in no case have costs charged as direct costs to programs been included as indirect costs. Actual expenditure information was obtained from the financial statements for the year ended June 30, 2011. The allocated costs will be considered Internal Service Charge expenditures to the various Special Revenue Funds and the Enterprise Funds. The allocated costs will be considered Internal Service Charge revenues to the General Fund.

As per last year, the City will use the OMB Circular A-87 cost plan and will also remove any costs associated with the City Manager's Office from the allocation for amounts charged to the Quality of Life Special Revenue Fund.

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

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

Fiscal Impact: Expenditures to the various Special Revenue Funds and Enterprise Funds and revenues to the General Fund as attached.

Explanation of Impact: Will be used to prepare the FY 2013 Carson City Budget with expenditures to the various Special Revenue Funds and Enterprise Funds and revenues to the General Fund.

Funding Source: Various per attached.

Supporting Material: Carson City Cost Allocation Plan for the Fiscal Year Ended June 30, 2011 and summary Schedule A with the actual costs to be charged to the various Special Revenue Funds and Enterprise Funds.

Prepared By: Nick Providenti		
Reviewed By: Thich Atront	Date: 3/27/12	:
: (Department Head) (City Manager)	Date: $3/27/12$	
(District Attorney)	Date: $\frac{3/27/12}{}$	
: Ware Paulos (Finance Director)	Date: 3/27/12	a
Board Action Taken:		
Motion:	1)	Aye/Nay
		
(Vote Recorded By)		

Carson City, Nevada Allocated Costs by Department

Central Service Departments Building Use Charge Equipment Use Charge	Cooperative Extension	<u>Senior Citizens</u>	Carson City Transit	Traffic/ Transportation	Regional Transportation	Quality of Life
Board of Supervisors Clerk	763	2,041	4,020	360	1,118 35,017	3,545 43,771
Records Management Public Safety Complex						
Treasurer District Attorney	4,924	4,924	10,678 14,518	48,440	4,924 27,508	5,227 37,187
City Manager Finance	1,033 1,338	2 /7 61 8,717	6,554	486 471	1, 513 1,561	4,797 10,740
Human Resources Information Technology	62 77	2,606 4,221	62 253	62 1,056	124 2,142	248 5,957
Geographic Information Systems Purchasing City Hall	199	158	1,121	5	19,687 20,518	7,981 6,023
Internal Auditor Planning	17	45	87	8	25	77
Dispatch Public Works					232,985	
Facilities Maintenance	7,240	73,392		ANNO PERSON PERSON DI ANNO GIORNA PERSONA PERS	226	Para de Caracter d
Subtotal	15,653	98,865	42,733	50,888	347,348	125,553
Take out Pub Wks	-	_	•	_	(232,985)	<u>.</u>
Totals without Public Works	15,653	98,865	42,733	50,888	114,363	125,553
Add 3% for FY 12-13	16,123	101,831	44,015	52,415	117,794	129,320
Reduce to A-87 Plan - See Tab						
Add PW per Andy B. Allocation Parking Shortfall from RDA Add funding for Fire Training					109,313	(55,985)
Add PW per Andy B. Allocation Parking Shortfall from RDA	16,123	101,831	44,015	52,415	109,313 227,107	73,335
Add PW per Andy B. Allocation Parking Shortfall from RDA Add funding for Fire Training	16,123 0	101,831 135,375	44,015 37,941	52,415 0		
Add PW per Andy B. Allocation Parking Shortfall from RDA Add funding for Fire Training Total to allocate	·				227,107	73,335

Street Maintenance	Commissary Fund	<u>Ambulance</u>	Stormwater Drainage	Sewer Operation	Sewer Capitalization	<u>Water</u>	Building Permits	Cemetery
16,128	1,082	19,700	1,447	17,911	144	29,097	1,738	833
141282944136450460046046346464646464646464644464646464	4,924	4,924	47,636	53,938	4,924	55,306	4,924	4,924
6,367 21,821	1,465	764 26,654	8,660 1,958	15,282 24,234	195	22,159 39,36 8	4,075 2,352	1,127
22,040 1,302	1,794 124	25,032 1,178	1,432 7,446	35,553 1,302	98	anting complete contract the contract of the c	1,943 186	1,087 124
25,838 8,779	1,120	30,985	2,775	26,506 -	340	33,360 -	4,519	2,202
2,915	196	2,329	661	4,868	10,082	67,411	41	32
350	24	428	31	389	3	632	38	18
22,864 23,123		129,521	159,683 6,876	635,144 15,849		974,477 6,441	11,990	6,222
157,908	10,729	241,515			45.705			
(22,864)			238,605	830,976	15,786	1,293,274	31,806	16,569
		-	(159,683)	(635,144)		(974,477)	-	
135,044	10,729	241,515	78,922	195,832	15,786	318,797	31,806	16,569
139,095	11,051	248,760	81,290	201,707	16,260	328,361	32,760	17,066
37,342			250,142	742,024		816,752	94,846	
10,000			10,000	20,000		10,000		·····
186,437	11,051	248,760	341,432	963,731	16,260	1,155,113	127,606	17,066
273,235	10,813	237,889	273,362	963,928		1,612,141	0	0
186,437	11,051	248,760	341,432	979,991		1,155,113	127,606	0
15,536	921	20,730	28,453	81,666		96,259	10,634	

Fleet Management Grou	p Medical Insurance 576	Workers Compensation Ins	Insurance Fund	<u>Redevelopment</u>	Redevelopment Revolving	Redevelopment Tax	<u>Total</u> 2,195
4,110	36,113	3,129	7,589	2,648	898 35,016	5,484	163,898 113,804 -
4,924 5,561 5,452 373 7,542 428	4,924 48,863 46,655 15,397 3,692 9,513 637 784	4.924 2,548 4,235 (515) 7,801 1,856 2,982 2,946 68	4/924 34,895 10,268 3,335 62 1,578 1,917	5,173 35,914 3,583 9,356 186 5,072 1,235	4,924 1,215 1,418 571 19	4,945 12,832 6,475 22,456	301,736 209,877 221,761 254,132 40,072 183,547 36,447 133,205 3,583 3,561
24,941 29,570	1,183	3,322					129,521 2,050,094 185,434
82,991 (24,941)	168,337	34,915	64,733 -	63,224	44,061	56,398 -	4,032,867 (2,050,094)
58,050	168,337	34,915	64,733	63,224	44,061	56,398	1,982,773
59,792	173,387	35,962	66,675	65,121	45,383	58,090	2,042,256
58,115				20,000			2,108,534 20,000 50,000
117,907	173,387	35,962	66,675	85,121	45,383	58,090	4,220,790
90,292	298,377	61,584	139,603	144,289			4,800,155
117,907	173,387	35,962	66,675	188,593			4,079,202
9,826	14,449	2,997	5,556	15,716			339,934

1/23/2012 Carson City, Nevada Allocated Costs by Department

2	uality of Life - Full Cost	Quality of Life - OMB
Central Service Departments	<u>Plan</u>	A-87 Plan
Building Use Charge		
Equipment Use Charge	# # # # # # # # # # # # # # # # # # #	**************************************
Board of Supervisors	3,545	
Clerk	43,771	AND THE RESIDENCE OF THE STATE
Records Management		
Public Safety Complex		
Treasurer	5,227	3,472
District Attorney	37,187	36,863
City Manager	4,797	4,771
Finance	10,740	10,694
Human Resources	248	246
Information Technology	5,957	5,925
Geographic Information Systems	7,981	7,929
Purchasing	6,023	5,993
City Hall		
Internal Auditor	77	77
Planning		
Dispatch		
Public Works		
Facilities Maintenance		-
Subtotal	125,553	75.970
	,	,
Remove City Managers BOS	-	(4,771)
Totals without Public Works	125,553	71,199
Add 3% for FY 12-13	129,320	73,335
Adjustment necessary	_	55,985