Full Cost Allocation Plan

City of Reno, Nevada

MGT.us

Based on Actual Expenditures & Data
From the Fiscal Year Ended June 30, 2025

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Section 1
Introduction

Introduction

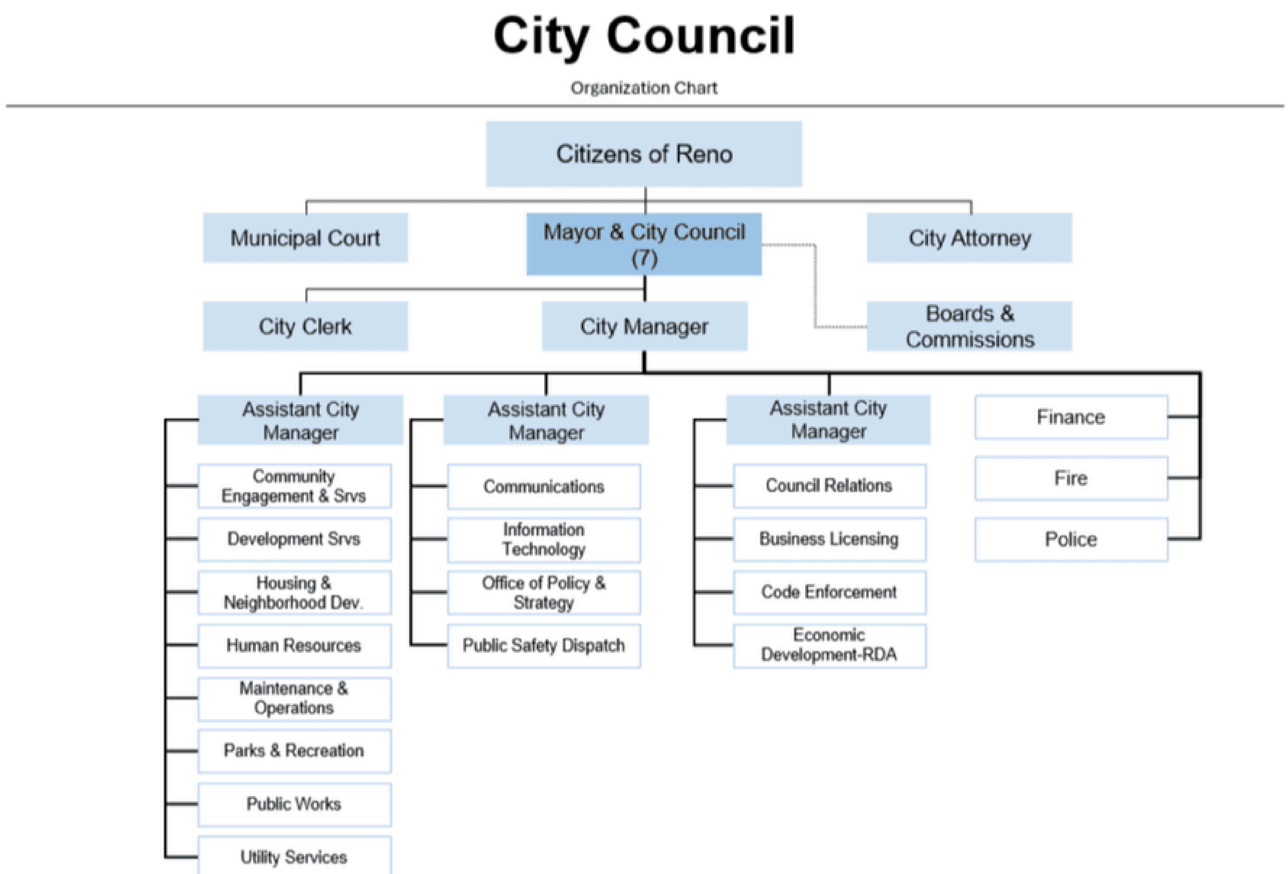
The enclosed Full Cost Allocation Plan identifies the costs of indirect services provided by central service departments of the City of Reno, Nevada (City) based on actual expenditures for Fiscal Year 2025. MGT prepared these documents at the request of the City.

The Full Cost Allocation Plan is used by the City to claim indirect costs as charges against non-general fund operations of the City, excluding federal grant awards. The Cost Allocation Plan is kept on file by the City for review by interested parties.

City personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing a double step-down methodology.

Section 2
Organization Chart

City of Reno's Organization Chart



Section 3
Reading a Cost Allocation Plan

Reading the Cost Allocation Plan

Overview

The Full Cost Allocation Plan is a document that distributes, or allocates, City indirect costs. Indirect costs are those costs incurred by City divisions and departments that benefit other City divisions and departments. Examples of City indirect costs are accounting, city attorney, human resources and comm & technology.

The primary purpose for preparing the Cost Allocation Plan is to (1) identify the appropriate division and department indirect costs and (2) calculate corresponding indirect cost rates if needed.

The significant steps involved in preparing the Cost Allocation Plan include the following:

- Identify the City divisions and departments that provide support to other City divisions and departments. These divisions and departments are referred to as central service or allocating departments.

- Identify the City divisions and departments that receive support from other City divisions and departments. These departments are referred to as grantee or receiving departments.

- Accumulate the allowable actual expenditures of the City divisions and departments that provide support to other City divisions and departments.

- Distribute, or allocate, the allowable expenditures of the City divisions and departments that provide support to other City divisions and departments based on available, meaningful, measurable and auditable allocation statistics that match the service provided to the service received.

Process
A double-step down allocation methodology is used to allocate the allowable costs of the central service divisions and departments. This methodology recognizes the cross support provided between central service divisions and departments. For example, finance supports the comm & technology department by managing capital assets, paying vouchers and preparing financial reports. However, the comm & technology department also supports finance, by providing software and hardware support and by maintaining and administering various applications and systems.

The double-step down methodology requires an initial sequencing of allocating divisions and departments. In the first step of the double-step methodology, allowable costs from central service divisions and departments are allocated in the sequence selected to all City divisions, departments and funds; including to other central service divisions and departments. The second step in the double-step down methodology is made to fully account for the cross support provided between central service divisions and departments. Central service divisions and departments are closed after the second step in the double-step down allocation methodology.

Sections

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The first few pages of the Cost Allocation Plan are the Table of Contents. The column on the left side of the pages lists the central service, or allocating, divisions and departments. Each central service division and department is broken down into functions. Functions are the specific services provided by a particular division and department. The middle column lists the allocation base for each corresponding function. The column on the right side of the pages is the applicable page number.

Summary Schedule

The next few pages of the Cost Allocation Plan are the Summary Schedule. The Summary Schedule identifies the total dollar amount allocated from every City allocating division and department to every City receiving division and department. Allocating divisions and departments are listed down the left column and receiving divisions, departments and funds are listed across the top of each page.

Detail Schedules

The remaining pages of the Cost Allocation Plan are the detail schedules for every central service division and department. The detail schedules for each central service division and department are structured in the following format.

Narrative - Lists the division and department name, provides a brief description of the activities performed, along with identifying the functions and the corresponding allocation base.

Departmental Costs (A) – Lists the actual expenditures for that division and department.

Incoming Costs (B) – Represents the support costs coming into the division and department from other allocating divisions and departments.

Total Allocated (C) - The total amount allocated for that division and department. This amount is found at the end of the Incoming Costs schedule.

Function Allocations - The distribution, or allocation, of the Total Allocated costs by function.

Allocation Summary – Shows the summary of allocated costs by function.

Section 4
Central Services Cost Allocation Plan Detail

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

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City of Reno, NV
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Summary Schedule

Seq #	Department Name	0300-0330 ARTS & CULTURE	0700 DEVELOPMENT SERVICES	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	0750 BUSINESS LICENSE	0800 POLICE - ALL OTHER	0900 FIRE	1100 MUNICIPAL COURT
1	DEPRECIATION	$0	$97,084	$0	$11,575	$161,243	$3,307,011	$2,278
2	0100 CITY COUNCIL	0	146,846	7,994	232,601	282,765	217,043	25,856
3	0200 CITY CLERK	75	42,278	268	456,567	459,811	235,287	40,242
4	0300 CITY MANAGER	0	99,779	2,121	64,291	1,515,767	1,004,894	22,226
6	0350 COMMUNICATIONS	74,786	58,761	131,386	21,278	102,252	121,594	38,648
7	0370 OFFICE OF POLICY & STRATEGY	0	9,612	233	3,923	293,047	230,918	31,084
8	1700 INFORMATION TECHNOLOGY	27,690	258,599	56,279	474,251	3,535,043	3,066,395	310,398
9	0400 FINANCE	21	47,583	1,507	251,534	880,187	788,835	121,266
10	0500 CITY ATTORNEY	0	237,658	48,958	171,114	618,861	60,840	2,977,555
11	0600 HUMAN RESOURCES	0	22,410	2,322	22,294	1,049,680	726,880	125,404
12	0620 CIVIL SERVICES	0	6,946	857	7,632	423,801	308,341	0
15	0735 COMMUNITY ENGAGEMENT & SERVICES	2,367	9,871	1,808	94,759	116,467	51,543	8,574
17	0780 PARKING & CODE ENFORCEMENT	0	0	0	0	0	0	0
18	0880 PUBLIC SAFETY DISPATCH	0	0	0	0	3,942,157	1,134,813	0
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	0	162,335	16,572	14,442	1,117,749	1,243,021	22,817
27	1200-1290 PW - PROP MGMNT	0	5,235	127	2,137	159,606	125,767	16,930
Total Current Allocations		**$104,939**	**$1,204,996**	**$270,430**	**$1,828,399**	**$14,658,436**	**$12,623,182**	**$3,743,278**

Summary Schedule

Seq #	Department Name	1200-0001 PW - PROGRAM & SVC MGMNT	1250 MAINTENANCE & OPERATIONS	1200 PW - ALL OTHER	1250-1230 - PARKING METER	1300 PARKS AND RECREATION	1400 NHBD SVCS - ALL OTHER	1600 INTERGOVERNMENTAL
1	DEPRECIATION	$0	$0	$62,907	$0	$14,883	$0	$0
2	0100 CITY COUNCIL	1,982	14,041	24,629	0	94,243	0	20,874
3	0200 CITY CLERK	2,042	204	6,450	0	141,294	0	21,506
4	0300 CITY MANAGER	8,201	3,518	62,189	0	291,516	0	17,944
6	0350 COMMUNICATIONS	0	37,329	38,072	0	371,490	0	17,104
7	0370 OFFICE OF POLICY & STRATEGY	2,382	0	7,102	0	47,653	0	25,095
8	1700 INFORMATION TECHNOLOGY	4,910	167,053	317,255	4,323	632,595	0	0
9	0400 FINANCE	4,969	34,839	21,904	0	256,915	0	42,471
10	0500 CITY ATTORNEY	0	50,383	40,402	0	180,620	0	0
11	0600 HUMAN RESOURCES	3,135	0	28,100	0	219,457	0	0
12	0620 CIVIL SERVICES	386	0	10,290	0	79,318	0	0
15	0735 COMMUNITY ENGAGEMENT & SERVICES	182	18,502	8,388	116	86,328	0	0
17	0780 PARKING & CODE ENFORCEMENT	0	0	0	385,121	0	0	0
18	0880 PUBLIC SAFETY DISPATCH	0	0	0	0	0	0	0
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	210	194,680	134,935	0	1,616,222	0	0
27	1200-1290 PW - PROP MGMNT	1,297	0	3,868	0	25,954	0	13,668
Total Current Allocations		**$29,696**	**$520,549**	**$766,491**	**$389,559**	**$4,058,488**	**$0**	**$158,661**

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Seq #	Department Name	1900 NON-DEPARTMENTAL	FUND 10010-10035 HAND	FUND 10040 STREET FUND	FUND 10053 PERFORMANCE DEPOSIT	FUND 10055 DRAINAGE FACILITY IMPACT FEE	FUND 10060 ROOM TAX FUND	FUND 10080 COURT ADMIN ASSESSMENT FUND
1	DEPRECIATION	$0	$59,530	$40,156	$0	$0	$0	$0
2	0100 CITY COUNCIL	44	30,707	93,620	1,570	0	4,047	11
3	0200 CITY CLERK	45	16,495	77,319	1,856	0	1,080	2,296
4	0300 CITY MANAGER	38	60,313	433,827	1,350	0	1,578	9
6	0350 COMMUNICATIONS	0	19,140	17,104	0	0	17,104	0
7	0370 OFFICE OF POLICY & STRATEGY	53	18,160	75,037	1,887	0	1,114	13
8	1700 INFORMATION TECHNOLOGY	0	48,028	573,098	0	0	0	0
9	0400 FINANCE	2,535	131,882	286,733	9,265	0	7,922	4,358
10	0500 CITY ATTORNEY	0	113,600	35,649	0	0	0	0
11	0600 HUMAN RESOURCES	0	20,901	220,154	0	0	0	0
12	0620 CIVIL SERVICES	0	5,145	80,519	0	0	0	0
15	0735 COMMUNITY ENGAGEMENT & SERVICES	0	1,215	49,232	0	0	0	0
17	0780 PARKING & CODE ENFORCEMENT	0	0	0	0	0	0	0
18	0880 PUBLIC SAFETY DISPATCH	0	0	0	0	0	0	0
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	0	62,968	237,032	0	0	0	0
27	1200-1290 PW - PROP MGMNT	29	0	0	0	0	0	0
Total Current Allocations		**$2,744**	**$588,082**	**$2,219,482**	**$15,928**	**$0**	**$32,844**	**$6,686**

Summary Schedule

Seq #	Department Name	FUND 10085 COURT COLLECTION FUND	FUND 10090 STATE ASSET FORFEITURE FUND	FUND 10091 DOJ EQUITABLE SHARING FUND (RPD)	FUND 2xxxx DEBT SERVICE FUNDS	FUND 30000 PW CAPITAL PROJECTS FUND	FUND 30001 GRANT FUNDED CAPITAL PROJECTS	FUND 30003 OTHER DEPT GEN CAP PROJ FUND
1	DEPRECIATION	$0	$0	$0	$0	$0	$0	$0
2	0100 CITY COUNCIL	50	3,271	194	220	9,938	3	876
3	0200 CITY CLERK	2,251	155	263	1,904	4,125	43	914
4	0300 CITY MANAGER	43	911	167	189	2,841	2	753
6	0350 COMMUNICATIONS	0	0	0	0	17,104	0	0
7	0370 OFFICE OF POLICY & STRATEGY	60	181	234	264	693	3	1,053
8	1700 INFORMATION TECHNOLOGY	0	0	0	0	30,941	0	0
9	0400 FINANCE	2,874	643	1,939	36,469	15,473	107	3,010
10	0500 CITY ATTORNEY	0	0	0	0	4,278	0	0
11	0600 HUMAN RESOURCES	0	0	0	0	0	0	0
12	0620 CIVIL SERVICES	0	0	0	0	0	0	0
15	0735 COMMUNITY ENGAGEMENT & SERVICES	0	0	0	0	71,535	0	0
17	0780 PARKING & CODE ENFORCEMENT	0	0	0	0	0	0	0
18	0880 PUBLIC SAFETY DISPATCH	0	0	0	0	0	0	0
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	0	0	0	0	0	0	0
27	1200-1290 PW - PROP MGMNT	0	0	0	0	0	0	0
Total Current Allocations		**$5,278**	**$5,161**	**$2,796**	**$39,045**	**$156,928**	**$158**	**$6,606**

Summary Schedule

Seq #	Department Name	FUND 30004 PARKS GEN CAPITAL PROJECTS FUND	FUND 30006 PUBLIC WORKS MAINT FUND	FUND 30008 POLICE CAPITAL PROJECT FUND	FUND 30011 PUBLIC ART CP MAINT RESERVE	FUND 30013 MOANA POOL CAP PROJ FUND	FUND 30020 ROOM SURCHARGE (AB 376) CAP PRJ	FUND 30035 FIRE CAPITAL PROJCT FUND
1	DEPRECIATION	$0	$0	$0	$0	$0	$0	$0
2	0100 CITY COUNCIL	2,449	11,059	44	8,032	299	6,685	233
3	0200 CITY CLERK	995	3,357	45	255	326	521	252
4	0300 CITY MANAGER	1,155	4,756	38	2,153	257	1,946	200
6	0350 COMMUNICATIONS	0	0	2,036	17,104	19,140	0	0
7	0370 OFFICE OF POLICY & STRATEGY	1,069	3,918	53	278	360	535	280
8	1700 INFORMATION TECHNOLOGY	0	0	0	0	0	0	0
9	0400 FINANCE	7,746	12,814	2,949	3,845	4,972	5,307	3,642
10	0500 CITY ATTORNEY	0	4,278	0	0	0	0	0
11	0600 HUMAN RESOURCES	0	0	0	0	0	0	0
12	0620 CIVIL SERVICES	0	0	0	0	0	0	0
15	0735 COMMUNITY ENGAGEMENT & SERVICES	0	13	0	0	0	0	0
17	0780 PARKING & CODE ENFORCEMENT	0	0	0	0	0	0	0
18	0880 PUBLIC SAFETY DISPATCH	0	0	0	0	0	0	0
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	0	0	0	0	0	0	0
27	1200-1290 PW - PROP MGMNT	0	0	0	0	0	0	0
Total Current Allocations		**$13,414**	**$40,195**	**$5,165**	**$31,667**	**$25,354**	**$14,995**	**$4,607**

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Seq #	Department Name	FUND 30040 ARPA-ARRA GRANTS CAP PROJ	FUND 30050 BLIGHT MITIGATION CAP PROJ FUND	FUND 30090 SPECIAL AD-VALOREM CAPITAL TAX	FUND 310xx PARK DISTRICTS	FUND 32021 RETRAC ENHANCE/MAINTENANCE FUND	FUND 32085 GREEN ENERGY BONDS CAP PRJT FUND	FUND 40000 SANITARY SEWER O/M FUND
1	DEPRECIATION	$0	$0	$0	$0	$0	$0	$138,861
2	0100 CITY COUNCIL	31,631	64	874	488	2,214	1,560	226,529
3	0200 CITY CLERK	11,692	65	963	1,469	736	11	161,884
4	0300 CITY MANAGER	19,887	55	751	419	953	391	488,172
6	0350 COMMUNICATIONS	17,104	0	0	0	0	0	0
7	0370 OFFICE OF POLICY & STRATEGY	13,644	76	1,050	587	786	0	163,548
8	1700 INFORMATION TECHNOLOGY	7,275	0	0	0	0	0	631,712
9	0400 FINANCE	39,494	125	2,170	22,694	6,936	508	465,527
10	0500 CITY ATTORNEY	0	0	0	0	0	0	-98,758
11	0600 HUMAN RESOURCES	4,645	0	0	0	0	0	259,169
12	0620 CIVIL SERVICES	857	0	0	0	0	0	90,637
15	0735 COMMUNITY ENGAGEMENT & SERVICES	270	0	0	0	0	10,219	68,848
17	0780 PARKING & CODE ENFORCEMENT	0	0	0	0	0	0	0
18	0880 PUBLIC SAFETY DISPATCH	0	0	0	0	0	0	0
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	0	0	0	0	0	0	310,381
27	1200-1290 PW - PROP MGMNT	0	0	0	0	0	0	0
Total Current Allocations		**$146,499**	**$386**	**$5,808**	**$25,657**	**$11,623**	**$12,690**	**$2,906,511**

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Seq #	Department Name	FUND 40001 SANITARY SEWER CAPITAL PROJECTS	FUND 40060 BUILDING PERMIT FUND	FUND 50000 FLEET MANAGEMENT FUND	FUND 50010 RISK MANAGEMENT FUND	FUND 50030 HHP SELF FUNDED MEDICAL FUND	FUND 50040 RENO SELF FUNDED MEDICAL FUND	FUND 50045 HIGH DEDUCTIBLE SF MEDICAL FUND
1	DEPRECIATION	$0	$124,864	$0	$0	$0	$0	$0
2	0100 CITY COUNCIL	6,859	36,927	21,015	15,870	0	0	4,736
3	0200 CITY CLERK	8,261	245,514	15,488	14,748	0	34	57
4	0300 CITY MANAGER	5,896	268,222	125,246	59,886	0	0	1,221
6	0350 COMMUNICATIONS	88	0	0	0	0	0	0
7	0370 OFFICE OF POLICY & STRATEGY	8,246	38,767	17,761	17,203	0	0	67
8	1700 INFORMATION TECHNOLOGY	0	481,815	64,649	16,368	0	0	0
9	0400 FINANCE	14,426	302,339	90,754	35,246	1,257	413	2,661
10	0500 CITY ATTORNEY	0	13,309	4,278	17,534	0	0	2,377
11	0600 HUMAN RESOURCES	0	180,211	38,086	255,123	0	0	33,062
12	0620 CIVIL SERVICES	0	60,368	14,020	1,715	0	0	0
15	0735 COMMUNITY ENGAGEMENT & SERVICES	0	54,934	2,213	607	0	0	0
17	0780 PARKING & CODE ENFORCEMENT	0	0	0	0	0	0	0
18	0880 PUBLIC SAFETY DISPATCH	0	0	0	0	0	0	0
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	0	128,382	105,764	0	0	0	0
27	1200-1290 PW - PROP MGMNT	0	0	0	0	0	0	0
Total Current Allocations		**$43,775**	**$1,935,651**	**$499,273**	**$434,301**	**$1,257**	**$447**	**$44,181**

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Seq #	Department Name	FUND 50050 WORKERS COMP SELF FUNDED	FUND 80000/82000 REDEVELOPMENT	FUND 85xxx REDEVELOPMENT	OTHER	General Gov / Unallowable	FUND 50035 UMR SELF FUNDED MEDICAL FUND	Subtotal
1	DEPRECIATION	$0	$9,922	$0	$0	$0	$0	$4,030,312
2	0100 CITY COUNCIL	46,337	1,947	17,758	5,122	0	100,055	1,762,210
3	0200 CITY CLERK	46,154	2,143	5,596	2,722	0	98,885	2,136,941
4	0300 CITY MANAGER	38,881	5,123	19,024	7,552	2,293,375	83,157	7,023,182
6	0350 COMMUNICATIONS	0	19,140	19,140	0	0	0	1,176,904
7	0370 OFFICE OF POLICY & STRATEGY	53,830	2,341	6,344	2,406	0	114,658	1,197,606
8	1700 INFORMATION TECHNOLOGY	0	2,498	73,787	45,749	0	0	10,830,711
9	0400 FINANCE	91,118	10,877	44,004	15,594	0	195,676	4,338,335
10	0500 CITY ATTORNEY	4,278	0	31,846	1,473,954	0	2,377	5,995,391
11	0600 HUMAN RESOURCES	36,197	0	10,450	4,645	0	774,266	4,036,590
12	0620 CIVIL SERVICES	0	0	3,430	857	0	0	1,095,120
15	0735 COMMUNITY ENGAGEMENT & SERVICES	0	0	646	270	0	0	658,908
17	0780 PARKING & CODE ENFORCEMENT	0	0	0	0	719,960	0	1,105,080
18	0880 PUBLIC SAFETY DISPATCH	0	0	0	5,008,051	0	0	10,085,021
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	0	4,050	9,206	1,840,597	0	0	7,221,364
27	1200-1290 PW - PROP MGMNT	0	0	0	0	0	0	354,617
Total Current Allocations		**$316,794**	**$58,041**	**$241,230**	**$8,407,519**	**$3,013,335**	**$1,369,074**	**$63,048,290**

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Seq #	Department Name	Not Allocated	Residual Costs	Total
1	DEPRECIATION	$0	$0	$4,030,312
2	0100 CITY COUNCIL	0	0	1,762,210
3	0200 CITY CLERK	0	0	2,136,941
4	0300 CITY MANAGER	0	0	7,023,182
6	0350 COMMUNICATIONS	0	0	1,176,904
7	0370 OFFICE OF POLICY & STRATEGY	0	0	1,197,606
8	1700 INFORMATION TECHNOLOGY	0	0	10,830,711
9	0400 FINANCE	0	0	4,338,335
10	0500 CITY ATTORNEY	0	0	5,995,391
11	0600 HUMAN RESOURCES	0	0	4,036,590
12	0620 CIVIL SERVICES	0	0	1,095,120
15	0735 COMMUNITY ENGAGEMENT & SERVICES	780,879	-0	1,439,787
17	0780 PARKING & CODE ENFORCEMENT	0	0	1,105,080
18	0880 PUBLIC SAFETY DISPATCH	0	0	10,085,021
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	0	0	7,221,364
27	1200-1290 PW - PROP MGMNT	0	0	354,617
Total Current Allocations		**$780,879**	**$0**	**$63,829,169**

Direct Bill Schedule

		Source Department #) Name	10) 0500 CITY ATTORNEY	
		Source Cost Pool Name	**CIVIL**	**Total**
Dept. Index	**Seq. Num**	**Destination Dept. Name**		
48	58	FUND 40000 SANITARY SEWER O/M FUND	$387,750	$387,750
52	62	FUND 50010 RISK MANAGEMENT FUND	385,058	385,058
		Total	**$772,808**	**$772,808**

Nature and Extent of Services

Building depreciation is computed for original acquisition and subsequent improvements of City-owned buildings. Equipment depreciation is included for General Fund departments. Costs are allocated as follows:

- **CITY HALL DEPRECIATION**- Costs have been allocated based on the amount of occupied square footage per department.
- **POLICE MAIN DEPRECIATION –** Costs have been allocateddirectly to Police.
- **EQUIPMENT DEPRECIATION –** Costs have been allocated based on actual depreciation per department.

A. Department Costs **Seq. 1: DEPRECIATION**

Description	Type	Amount	General Admin	CITY HALL DEPRECIATION	POLICE MAIN DEPRECIATION	EQUIPMENT DEPRECIATION
Personnel Costs						
Salaries		$0	$0	$0	$0	$0
Fringe Benefits		0	0	0	0	0
Subtotal - Personnel Costs		**$0**	**$0**	**$0**	**$0**	**$0**
Services & Supplies Cost						
Depreciation	P	4,994,115	0	1,524,979	47,935	3,421,200
Subtotal - Services & Supplies		**$4,994,115**	**$0**	**$1,524,979**	**$47,935**	**$3,421,200**
Department Cost Total		**$4,994,115**	**$0**	**$1,524,979**	**$47,935**	**$3,421,200**
Adjustments to Cost						
Subtotal - Adjustments		**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		4,994,115	0	1,524,979	47,935	3,421,200
General Admin Distribution			0	0	0	0
Grand Total		**$4,994,115**	**$0**	**$1,524,979**	**$47,935**	**$3,421,200**

B. Incoming Costs (Default Spread Expenditures)

Seq. 1: DEPRECIATION

No Incoming Costs

City of Reno, NV
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Allocation Details
Cost Pool 1: CITY HALL DEPRECIATION

Seq. 1: DEPRECIATION

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	0100 CITY COUNCIL	9,641.00	10.45%	$159,425	$0	$159,425	$0	$159,425
3	0200 CITY CLERK	1,057.00	1.15%	17,479	0	17,479	0	17,479
4	0300 CITY MANAGER	5,823.00	6.31%	96,290	0	96,290	0	96,290
6	0350 COMMUNICATIONS	1,871.00	2.03%	30,939	0	30,939	0	30,939
8	1700 INFORMATION TECHNOLOGY	5,871.00	6.37%	97,084	0	97,084	0	97,084
9	0400 FINANCE	5,595.00	6.07%	92,520	0	92,520	0	92,520
10	0500 CITY ATTORNEY	11,134.00	12.07%	184,113	0	184,113	0	184,113
11	0600 HUMAN RESOURCES	6,071.00	6.58%	100,391	0	100,391	0	100,391
12	0620 CIVIL SERVICES	540.00	0.59%	8,930	0	8,930	0	8,930
13	0700 DEVELOPMENT SERVICES	5,871.00	6.37%	97,084	0	97,084	0	97,084
15	0735 COMMUNITY ENGAGEMENT & SERVICES	2,500.00	2.71%	41,340	0	41,340	0	41,340
16	0750 BUSINESS LICENSE	700.00	0.76%	11,575	0	11,575	0	11,575
17	0780 PARKING & CODE ENFORCEMENT	2,295.00	2.49%	37,950	0	37,950	0	37,950
20	0900 FIRE	5,971.00	6.47%	98,737	0	98,737	0	98,737
25	1200 PW - ALL OTHER	3,804.20	4.13%	62,907	0	62,907	0	62,907
28	1300 PARKS AND RECREATION	900.00	0.98%	14,883	0	14,883	0	14,883
32	FUND 10010-10035 HAND	3,600.00	3.90%	59,530	0	59,530	0	59,530
33	FUND 10040 STREET FUND	2,428.40	2.63%	40,156	0	40,156	0	40,156
58	FUND 40000 SANITARY SEWER O/M FUND	8,397.40	9.11%	138,861	0	138,861	0	138,861
60	FUND 40060 BUILDING PERMIT FUND	7,551.00	8.19%	124,864	0	124,864	0	124,864
67	FUND 80000/82000 REDEVELOPMENT	600.00	0.65%	9,922	0	9,922	0	9,922
Subtotal		**92,221.00**	**100.00%**	**$1,524,979**	**$0**	**$1,524,979**	**$0**	**$1,524,979**
Direct Bills						0		0
Total						**$1,524,979**		**$1,524,979**

Allocation Basis Units: OCCUPIED SQUARE FOOTAGE PER DEPARTMENT AT CITY HALL

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 2: POLICE MAIN DEPRECIATION

Seq. 1: DEPRECIATION

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19	0800 POLICE - ALL OTHER	100	100.00%	$47,935	$0	$47,935	$0	$47,935
Subtotal		**100**	**100.00%**	**$47,935**	**$0**	**$47,935**	**$0**	**$47,935**
Direct Bills						0		0
Total						**$47,935**		**$47,935**

Allocation Basis Units: Direct to 0800 POLICE - ALL OTHER

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 3: EQUIPMENT DEPRECIATION

Seq. 1: DEPRECIATION

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8	1700 INFORMATION TECHNOLOGY	97,341.95	2.85%	$97,342	$0	$97,342	$0	$97,342
19	0800 POLICE - ALL OTHER	113,307.26	3.31%	113,307	0	113,307	0	113,307
20	0900 FIRE	3,208,273.26	93.78%	3,208,273	0	3,208,273	-0	3,208,273
21	1100 MUNICIPAL COURT	2,277.64	0.07%	2,278	0	2,278	0	2,278
Subtotal		**3,421,200.11**	**100.00%**	**$3,421,200**	**$0**	**$3,421,200**	**-$0**	**$3,421,200**
Direct Bills						0		0
Total						**$3,421,200**		**$3,421,200**

Allocation Basis Units: ACTUAL DEPRECIATION PER DEPARTMENT

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Summary **Seq. 1: DEPRECIATION**

Seq #	Department Name	CITY HALL DEPRECIATION	POLICE MAIN DEPRECIATION	EQUIPMENT DEPRECIATION	Total
2	0100 CITY COUNCIL	$159,425	$0	$0	$159,425
3	0200 CITY CLERK	17,479	0	0	17,479
4	0300 CITY MANAGER	96,290	0	0	96,290
6	0350 COMMUNICATIONS	30,939	0	0	30,939
8	1700 INFORMATION TECHNOLOGY	97,084	0	97,342	194,426
9	0400 FINANCE	92,520	0	0	92,520
10	0500 CITY ATTORNEY	184,113	0	0	184,113
11	0600 HUMAN RESOURCES	100,391	0	0	100,391
12	0620 CIVIL SERVICES	8,930	0	0	8,930
13	0700 DEVELOPMENT SERVICES	97,084	0	0	97,084
15	0735 COMMUNITY ENGAGEMENT & SERVICES	41,340	0	0	41,340
16	0750 BUSINESS LICENSE	11,575	0	0	11,575
17	0780 PARKING & CODE ENFORCEMENT	37,950	0	0	37,950
19	0800 POLICE - ALL OTHER	0	47,935	113,307	161,243
20	0900 FIRE	98,737	0	3,208,273	3,307,011
21	1100 MUNICIPAL COURT	0	0	2,278	2,278
25	1200 PW - ALL OTHER	62,907	0	0	62,907
28	1300 PARKS AND RECREATION	14,883	0	0	14,883
32	FUND 10010-10035 HAND	59,530	0	0	59,530
33	FUND 10040 STREET FUND	40,156	0	0	40,156
58	FUND 40000 SANITARY SEWER O/M FUND	138,861	0	0	138,861
60	FUND 40060 BUILDING PERMIT FUND	124,864	0	0	124,864
67	FUND 80000/82000 REDEVELOPMENT	9,922	0	0	9,922
Direct Bills		**$0**	**$0**	**$0**	**$0**
Total		**$1,524,979**	**$47,935**	**$3,421,200**	**$4,994,115**

Nature and Extent of Services

The Mayor and City Council are the chief elected officials of the City of Reno. They are responsible for the general supervision of all City operations. Half of the costs have been allocated based on the number of agenda items per department. The remaining costs are allocated on operating expenditures per department.

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

A. Department Costs

Seq. 2: 0100 CITY COUNCIL

Description	Type	Amount	General Admin	LEGISLATIVE	CNCL MEETINGS
Personnel Costs					
Salaries	S1	$680,731	$0	$340,365	$340,365
Salary % Split			*0.00%*	*50.00%*	*50.00%*
Fringe Benefits	S	469,582	0	234,791	234,791
Subtotal - Personnel Costs		**$1,150,313**	**$0**	**$575,156**	**$575,156**
Services & Supplies Cost					
Communication	S	7	0	3	3
Council discretionary funds	D	180,870	0	0	0
Miscellaneous operating expense	S	108,523	0	54,261	54,261
Non-city or grant/donation funded programs	D	100,000	0	0	0
Outside services-other	S	220,964	0	110,482	110,482
Risk insurance premiums	S	27,391	0	13,696	13,696
Supplies	S	4,030	0	2,015	2,015
Misc. Exp - Commissions	S	1,524	0	762	762
Subtotal - Services & Supplies		**$643,309**	**$0**	**$181,219**	**$181,219**
Department Cost Total		**$1,793,621**	**$0**	**$756,376**	**$756,376**
Adjustments to Cost					
Non-city or grant/donation funded programs	D	-100,000	0	0	0
Council discretionary funds	D	-180,870	0	0	0
Subtotal - Adjustments		**-$280,870**	**$0**	**$0**	**$0**
Total Costs After Adjustments		1,512,751	0	756,376	756,376
General Admin Distribution			0	0	0
Grand Total		**$1,512,751**	**$0**	**$756,376**	**$756,376**

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

B. Incoming Costs (Default Spread Salary)

Seq. 2: 0100 CITY COUNCIL

Seq #	Department/Cost Pool	First Incoming	Second Incoming	LEGISLATIVE	CNCL MEETINGS
1	CITY HALL DEPRECIATION	$159,425	$0	$79,712	$79,712
	Subtotal - DEPRECIATION	**159,425**	**0**	**79,712**	**79,712**
2	LEGISLATIVE	0	3,009	1,504	1,504
2	CNCL MEETINGS	0	61,231	30,616	30,616
	Subtotal - 0100 CITY COUNCIL	**0**	**64,240**	**32,120**	**32,120**
3	COUNCIL SUPPORT	0	3,296	1,648	1,648
	Subtotal - 0200 CITY CLERK	**0**	**3,296**	**1,648**	**1,648**
4	ADMINISTRATION	0	14,591	7,295	7,295
4	COUNCIL AGENDAS	0	16,070	8,035	8,035
4	I & E - COUNCIL SUPPORT	0	2,829	1,414	1,414
4	CITY HALL SECURITY	0	50,289	25,144	25,144
	Subtotal - 0300 CITY MANAGER	**0**	**83,778**	**41,889**	**41,889**
6	STRATEGIC COMMUNICATIONS	0	110,340	55,170	55,170
6	GRAPHIC DESIGN	0	6,200	3,100	3,100
6	PRINTING COSTS	0	7,692	3,846	3,846
	Subtotal - 0350 COMMUNICATIONS	**0**	**124,231**	**62,115**	**62,115**
7	0370 OFFICE OF POLICY & STRATEGY	0	4,834	2,417	2,417
	Subtotal - 0370 OFFICE OF POLICY & STRATEGY	**0**	**4,834**	**2,417**	**2,417**
8	IT SERVICES	0	14,334	7,167	7,167
8	HELP DESK	0	4,853	2,427	2,427
8	GIS	0	18,301	9,151	9,151
8	VOIP	0	301	150	150
8	CELL SERVICE	0	4,887	2,444	2,444
8	INTERNET	0	1,102	551	551
8	OUTSIDE SVC	0	2,416	1,208	1,208
	Subtotal - 1700 INFORMATION TECHNOLOGY	**0**	**46,194**	**23,097**	**23,097**
9	BUDGET	0	3,780	1,890	1,890
9	ACCOUNTS PAYABLE	0	4,166	2,083	2,083
9	GENERAL ACCOUNTING	0	2,944	1,472	1,472
9	CITYWIDE SUPPORT	0	4,074	2,037	2,037
9	BANKING	0	387	194	194
	Subtotal - 0400 FINANCE	**0**	**15,351**	**7,676**	**7,676**
10	CIVIL	0	64,573	32,287	32,287
	Subtotal - 0500 CITY ATTORNEY	**0**	**64,573**	**32,287**	**32,287**
11	EMPLOYEE SERVICES & PAYROLL	0	15,148	7,574	7,574

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

B. Incoming Costs (Default Spread Salary)

Seq. 2: 0100 CITY COUNCIL

Seq #	Department/Cost Pool	First Incoming	Second Incoming	LEGISLATIVE	CNCL MEETINGS
	Subtotal - 0600 HUMAN RESOURCES	**0**	**15,148**	**7,574**	**7,574**
15	RENO DIRECT	0	513	256	256
15	SUSTAINABILITY	0	871	436	436
	Subtotal - 0735 COMMUNITY ENGAGEMENT & SERVICES	**0**	**1,384**	**692**	**692**
24	CITY HALL	0	65,080	32,540	32,540
24	OTHER BUILDINGS	0	131,219	65,609	65,609
	Subtotal - 1250-1210 MAINT & OPS - FACILITY MAINTENANCE	**0**	**196,299**	**98,149**	**98,149**
27	GF PROPERTIES	0	2,650	1,325	1,325
	Subtotal - 1200-1290 PW - PROP MGMNT	**0**	**2,650**	**1,325**	**1,325**
Total Incoming		**$159,425**	**$621,977**	**$390,701**	**$390,701**
C. Total Allocated			**$2,294,153**	**$1,147,077**	**$1,147,077**
				50.00%	**50.00%**

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 1: LEGISLATIVE

Seq. 2: 0100 CITY COUNCIL

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	0100 CITY COUNCIL	1,793,621.43	0.36%	$3,009	$0	$3,009	$0	$3,009
3	0200 CITY CLERK	1,798,331.73	0.36%	3,017	0	3,017	1,126	4,143
4	0300 CITY MANAGER	10,502,801.09	2.11%	17,619	0	17,619	6,577	24,196
6	0350 COMMUNICATIONS	1,606,549.92	0.32%	2,695	0	2,695	1,006	3,701
7	0370 OFFICE OF POLICY & STRATEGY	1,321,050.99	0.27%	2,216	0	2,216	827	3,043
8	1700 INFORMATION TECHNOLOGY	14,162,060.19	2.84%	23,758	0	23,758	8,869	32,626
9	0400 FINANCE	3,090,294.30	0.62%	5,184	0	5,184	1,935	7,119
10	0500 CITY ATTORNEY	6,091,321.60	1.22%	10,218	0	10,218	3,815	14,033
11	0600 HUMAN RESOURCES	3,642,804.95	0.73%	6,111	0	6,111	2,281	8,392
12	0620 CIVIL SERVICES	1,074,127.31	0.22%	1,802	0	1,802	673	2,475
13	0700 DEVELOPMENT SERVICES	3,470,614.70	0.70%	5,822	0	5,822	2,173	7,996
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	83,970.80	0.02%	141	0	141	53	193
15	0735 COMMUNITY ENGAGEMENT & SERVICES	1,515,985.20	0.30%	2,543	0	2,543	949	3,492
16	0750 BUSINESS LICENSE	1,416,546.42	0.28%	2,376	0	2,376	887	3,263
17	0780 PARKING & CODE ENFORCEMENT	2,348,827.52	0.47%	3,940	0	3,940	1,471	5,411
18	0880 PUBLIC SAFETY DISPATCH	8,808,804.24	1.77%	14,777	0	14,777	5,516	20,294
19	0800 POLICE - ALL OTHER	105,809,485.96	21.23%	177,501	0	177,501	66,261	243,762
20	0900 FIRE	83,376,632.70	16.73%	139,868	0	139,868	52,213	192,081
21	1100 MUNICIPAL COURT	11,223,443.91	2.25%	18,828	0	18,828	7,028	25,856
22	1200-0001 PW - PROGRAM & SVC MGMNT	860,162.35	0.17%	1,443	0	1,443	539	1,982
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	7,807,954.09	1.57%	13,098	0	13,098	4,890	17,988
25	1200 PW - ALL OTHER	2,564,184.11	0.51%	4,302	0	4,302	1,606	5,907
27	1200-1290 PW - PROP MGMNT	418,311.83	0.08%	702	0	702	262	964
28	1300 PARKS AND RECREATION	17,205,903.51	3.45%	28,864	0	28,864	10,775	39,639
30	1600 INTERGOVERNMENTAL	9,060,889.18	1.82%	15,200	0	15,200	5,674	20,874
31	1900 NON-DEPARTMENTAL	19,087.88	0.00%	32	0	32	12	44
32	FUND 10010-10035 HAND	6,556,805.74	1.32%	10,999	0	10,999	4,106	15,105

Allocation Details
Cost Pool 1: LEGISLATIVE

Seq. 2: 0100 CITY COUNCIL

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
33	FUND 10040 STREET FUND	27,093,521.00	5.44%	45,451	0	45,451	16,967	62,418
34	FUND 10053 PERFORMANCE DEPOSIT	681,474.00	0.14%	1,143	0	1,143	427	1,570
36	FUND 10060 ROOM TAX FUND	402,130.31	0.08%	675	0	675	252	926
37	FUND 10080 COURT ADMIN ASSESSMENT FUND	4,564.58	0.00%	8	0	8	3	11
38	FUND 10085 COURT COLLECTION FUND	21,551.15	0.00%	36	0	36	13	50
39	FUND 10090 STATE ASSET FORFEITURE FUND	65,309.12	0.01%	110	0	110	41	150
40	FUND 10091 DOJ EQUITABLE SHARING FUND (RPD)	84,331.88	0.02%	141	0	141	53	194
41	FUND 2xxxx DEBT SERVICE FUNDS	95,370.62	0.02%	160	0	160	60	220
42	FUND 30000 PW CAPITAL PROJECTS FUND	250,381.04	0.05%	420	0	420	157	577
43	FUND 30001 GRANT FUNDED CAPITAL PROJECTS	1,191.50	0.00%	2	0	2	1	3
44	FUND 30003 OTHER DEPT GEN CAP PROJ FUND	380,210.95	0.08%	638	0	638	238	876
45	FUND 30004 PARKS GEN CAPITAL PROJECTS FUND	385,877.94	0.08%	647	0	647	242	889
46	FUND 30006 PUBLIC WORKS MAINT FUND	1,414,524.52	0.28%	2,373	0	2,373	886	3,259
47	FUND 30008 POLICE CAPITAL PROJECT FUND	19,109.94	0.00%	32	0	32	12	44
48	FUND 30011 PUBLIC ART CP MAINT RESERVE	100,346.18	0.02%	168	0	168	63	231
49	FUND 30013 MOANA POOL CAP PROJ FUND	129,998.56	0.03%	218	0	218	81	299
50	FUND 30020 ROOM SURCHARGE (AB 376) CAP PRJ	193,159.00	0.04%	324	0	324	121	445
51	FUND 30035 FIRE CAPITAL PROJCT FUND	101,181.84	0.02%	170	0	170	63	233

Allocation Details
Cost Pool 1: LEGISLATIVE

Seq. 2: 0100 CITY COUNCIL

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52	FUND 30040 ARPA-ARRA GRANTS CAP PROJ	4,926,316.03	0.99%	8,264	0	8,264	3,085	11,349
53	FUND 30050 BLIGHT MITIGATION CAP PROJ FUND	27,587.97	0.01%	46	0	46	17	64
54	FUND 30090 SPECIAL AD-VALOREM CAPITAL TAX	379,208.68	0.08%	636	0	636	237	874
55	FUND 310xx PARK DISTRICTS	211,833.47	0.04%	355	0	355	133	488
56	FUND 32021 RETRAC ENHANCE/MAINTENANCE FUND	283,625.58	0.06%	476	0	476	178	653
58	FUND 40000 SANITARY SEWER O/M FUND	59,051,717.54	11.85%	99,062	0	99,062	36,980	136,042
59	FUND 40001 SANITARY SEWER CAPITAL PROJECTS	2,977,328.80	0.60%	4,995	0	4,995	1,864	6,859
60	FUND 40060 BUILDING PERMIT FUND	13,997,349.49	2.81%	23,481	0	23,481	8,766	32,247
61	FUND 50000 FLEET MANAGEMENT FUND	6,412,954.04	1.29%	10,758	0	10,758	4,016	14,774
62	FUND 50010 RISK MANAGEMENT FUND	6,211,355.44	1.25%	10,420	0	10,420	3,890	14,310
65	FUND 50045 HIGH DEDUCTIBLE SF MEDICAL FUND	24,166.90	0.00%	41	0	41	15	56
66	FUND 50050 WORKERS COMP SELF FUNDED	19,436,163.76	3.90%	32,605	0	32,605	12,172	44,777
67	FUND 80000/82000 REDEVELOPMENT	845,308.13	0.17%	1,418	0	1,418	529	1,947
68	FUND 85xxx REDEVELOPMENT	2,290,466.24	0.46%	3,842	0	3,842	1,434	5,277
69	OTHER	868,828.38	0.17%	1,458	0	1,458	544	2,002
71	FUND 50035 UMR SELF FUNDED MEDICAL FUND	41,399,241.65	8.31%	69,449	0	69,449	25,925	95,375
Subtotal		**498,398,259.88**	**100.00%**	**$836,088**	**$0**	**$836,088**	**$310,989**	**$1,147,077**
Direct Bills						0		0
Total						**$836,088**		**$1,147,077**

Allocation Basis Units: OPERATING EXPENDITURES PER DEPARTMENT

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 2: CNCL MEETINGS

Seq. 2: 0100 CITY COUNCIL

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	0100 CITY COUNCIL	55	7.32%	$61,231	$0	$61,231	$0	$61,231
3	0200 CITY CLERK	45	5.99%	50,098	0	50,098	20,107	70,206
4	0300 CITY MANAGER	82	10.92%	91,291	0	91,291	36,639	127,930
8	1700 INFORMATION TECHNOLOGY	4	0.53%	4,453	0	4,453	1,787	6,240
9	0400 FINANCE	40	5.33%	44,532	0	44,532	17,873	62,405
10	0500 CITY ATTORNEY	12	1.60%	13,360	0	13,360	5,362	18,721
11	0600 HUMAN RESOURCES	20	2.66%	22,266	0	22,266	8,936	31,202
13	0700 DEVELOPMENT SERVICES	89	11.85%	99,084	0	99,084	39,767	138,851
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	5	0.67%	5,566	0	5,566	2,234	7,801
15	0735 COMMUNITY ENGAGEMENT & SERVICES	1	0.13%	1,113	0	1,113	447	1,560
16	0750 BUSINESS LICENSE	147	19.57%	163,655	0	163,655	65,683	229,338
17	0780 PARKING & CODE ENFORCEMENT	1	0.13%	1,113	0	1,113	447	1,560
19	0800 POLICE - ALL OTHER	25	3.33%	27,832	0	27,832	11,171	39,003
20	0900 FIRE	16	2.13%	17,813	0	17,813	7,149	24,962
23	1250 MAINTENANCE & OPERATIONS	9	1.20%	10,020	0	10,020	4,021	14,041
25	1200 PW - ALL OTHER	12	1.60%	13,360	0	13,360	5,362	18,721
28	1300 PARKS AND RECREATION	35	4.66%	38,965	0	38,965	15,639	54,604
32	FUND 10010-10035 HAND	10	1.33%	11,133	0	11,133	4,468	15,601
33	FUND 10040 STREET FUND	20	2.66%	22,266	0	22,266	8,936	31,202
36	FUND 10060 ROOM TAX FUND	2	0.27%	2,227	0	2,227	894	3,120
39	FUND 10090 STATE ASSET FORFEITURE FUND	2	0.27%	2,227	0	2,227	894	3,120
42	FUND 30000 PW CAPITAL PROJECTS FUND	6	0.80%	6,680	0	6,680	2,681	9,361
45	FUND 30004 PARKS GEN CAPITAL PROJECTS FUND	1	0.13%	1,113	0	1,113	447	1,560
46	FUND 30006 PUBLIC WORKS MAINT FUND	5	0.67%	5,566	0	5,566	2,234	7,801
48	FUND 30011 PUBLIC ART CP MAINT	5	0.67%	5,566	0	5,566	2,234	7,801

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 2: CNCL MEETINGS

Seq. 2: 0100 CITY COUNCIL

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
	RESERVE							
50	FUND 30020 ROOM SURCHARGE (AB 376) CAP PRJ	4	0.53%	4,453	0	4,453	1,787	6,240
52	FUND 30040 ARPA-ARRA GRANTS CAP PROJ	13	1.73%	14,473	0	14,473	5,809	20,282
56	FUND 32021 RETRAC ENHANCE/MAINTENANCE FUND	1	0.13%	1,113	0	1,113	447	1,560
57	FUND 32085 GREEN ENERGY BONDS CAP PRJT FUND	1	0.13%	1,113	0	1,113	447	1,560
58	FUND 40000 SANITARY SEWER O/M FUND	58	7.72%	64,571	0	64,571	25,916	90,487
60	FUND 40060 BUILDING PERMIT FUND	3	0.40%	3,340	0	3,340	1,340	4,680
61	FUND 50000 FLEET MANAGEMENT FUND	4	0.53%	4,453	0	4,453	1,787	6,240
62	FUND 50010 RISK MANAGEMENT FUND	1	0.13%	1,113	0	1,113	447	1,560
65	FUND 50045 HIGH DEDUCTIBLE SF MEDICAL FUND	3	0.40%	3,340	0	3,340	1,340	4,680
66	FUND 50050 WORKERS COMP SELF FUNDED	1	0.13%	1,113	0	1,113	447	1,560
68	FUND 85xxx REDEVELOPMENT	8	1.07%	8,906	0	8,906	3,575	12,481
69	OTHER	2	0.27%	2,227	0	2,227	894	3,120
71	FUND 50035 UMR SELF FUNDED MEDICAL FUND	3	0.40%	3,340	0	3,340	1,340	4,680
Subtotal		**751**	**100.00%**	**$836,088**	**$0**	**$836,088**	**$310,989**	**$1,147,077**
Direct Bills						0		0
Total						**$836,088**		**$1,147,077**

Allocation Basis Units: NUMBER OF AGENDA ITEMS PER DEPARTMENT

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Summary

Seq. 2: 0100 CITY COUNCIL

Seq #	Department Name	LEGISLATIVE	CNCL MEETINGS	Total
2	0100 CITY COUNCIL	$3,009	$61,231	$64,240
3	0200 CITY CLERK	4,143	70,206	74,348
4	0300 CITY MANAGER	24,196	127,930	152,126
6	0350 COMMUNICATIONS	3,701	0	3,701
7	0370 OFFICE OF POLICY & STRATEGY	3,043	0	3,043
8	1700 INFORMATION TECHNOLOGY	32,626	6,240	38,867
9	0400 FINANCE	7,119	62,405	69,524
10	0500 CITY ATTORNEY	14,033	18,721	32,755
11	0600 HUMAN RESOURCES	8,392	31,202	39,595
12	0620 CIVIL SERVICES	2,475	0	2,475
13	0700 DEVELOPMENT SERVICES	7,996	138,851	146,846
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	193	7,801	7,994
15	0735 COMMUNITY ENGAGEMENT & SERVICES	3,492	1,560	5,053
16	0750 BUSINESS LICENSE	3,263	229,338	232,601
17	0780 PARKING & CODE ENFORCEMENT	5,411	1,560	6,971
18	0880 PUBLIC SAFETY DISPATCH	20,294	0	20,294
19	0800 POLICE - ALL OTHER	243,762	39,003	282,765
20	0900 FIRE	192,081	24,962	217,043
21	1100 MUNICIPAL COURT	25,856	0	25,856
22	1200-0001 PW - PROGRAM & SVC MGMNT	1,982	0	1,982
23	1250 MAINTENANCE & OPERATIONS	0	14,041	14,041
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	17,988	0	17,988
25	1200 PW - ALL OTHER	5,907	18,721	24,629
27	1200-1290 PW - PROP MGMNT	964	0	964
28	1300 PARKS AND RECREATION	39,639	54,604	94,243
30	1600 INTERGOVERNMENTAL	20,874	0	20,874
31	1900 NON-DEPARTMENTAL	44	0	44
32	FUND 10010-10035 HAND	15,105	15,601	30,707
33	FUND 10040 STREET FUND	62,418	31,202	93,620
34	FUND 10053 PERFORMANCE DEPOSIT	1,570	0	1,570
36	FUND 10060 ROOM TAX FUND	926	3,120	4,047
37	FUND 10080 COURT ADMIN ASSESSMENT FUND	11	0	11

Allocation Summary

Seq. 2: 0100 CITY COUNCIL

Seq #	Department Name	LEGISLATIVE	CNCL MEETINGS	Total
38	FUND 10085 COURT COLLECTION FUND	50	0	50
39	FUND 10090 STATE ASSET FORFEITURE FUND	150	3,120	3,271
40	FUND 10091 DOJ EQUITABLE SHARING FUND (RPD)	194	0	194
41	FUND 2xxxx DEBT SERVICE FUNDS	220	0	220
42	FUND 30000 PW CAPITAL PROJECTS FUND	577	9,361	9,938
43	FUND 30001 GRANT FUNDED CAPITAL PROJECTS	3	0	3
44	FUND 30003 OTHER DEPT GEN CAP PROJ FUND	876	0	876
45	FUND 30004 PARKS GEN CAPITAL PROJECTS FUND	889	1,560	2,449
46	FUND 30006 PUBLIC WORKS MAINT FUND	3,259	7,801	11,059
47	FUND 30008 POLICE CAPITAL PROJECT FUND	44	0	44
48	FUND 30011 PUBLIC ART CP MAINT RESERVE	231	7,801	8,032
49	FUND 30013 MOANA POOL CAP PROJ FUND	299	0	299
50	FUND 30020 ROOM SURCHARGE (AB 376) CAP PRJ	445	6,240	6,685
51	FUND 30035 FIRE CAPITAL PROJCT FUND	233	0	233
52	FUND 30040 ARPA-ARRA GRANTS CAP PROJ	11,349	20,282	31,631
53	FUND 30050 BLIGHT MITIGATION CAP PROJ FUND	64	0	64
54	FUND 30090 SPECIAL AD-VALOREM CAPITAL TAX	874	0	874
55	FUND 310xx PARK DISTRICTS	488	0	488
56	FUND 32021 RETRAC ENHANCE/MAINTENANCE FUND	653	1,560	2,214
57	FUND 32085 GREEN ENERGY BONDS CAP PRJT FUND	0	1,560	1,560
58	FUND 40000 SANITARY SEWER O/M FUND	136,042	90,487	226,529
59	FUND 40001 SANITARY SEWER CAPITAL PROJECTS	6,859	0	6,859
60	FUND 40060 BUILDING PERMIT FUND	32,247	4,680	36,927
61	FUND 50000 FLEET MANAGEMENT FUND	14,774	6,240	21,015
62	FUND 50010 RISK MANAGEMENT FUND	14,310	1,560	15,870
65	FUND 50045 HIGH DEDUCTIBLE SF MEDICAL FUND	56	4,680	4,736

Allocation Summary

Seq. 2: 0100 CITY COUNCIL

Seq #	Department Name	LEGISLATIVE	CNCL MEETINGS	Total
66	FUND 50050 WORKERS COMP SELF FUNDED	44,777	1,560	46,337
67	FUND 80000/82000 REDEVELOPMENT	1,947	0	1,947
68	FUND 85xxx REDEVELOPMENT	5,277	12,481	17,758
69	OTHER	2,002	3,120	5,122
71	FUND 50035 UMR SELF FUNDED MEDICAL FUND	95,375	4,680	100,055
Direct Bills		**$0**	**$0**	**$0**
Total		**$1,147,077**	**$1,147,077**	**$2,294,153**

Nature and Extent of Services

The City Clerk accurately maintains all proceedings of the Council and ensures that all official records of the city are easily accessible. The office serves as the primary point of contact for the public and City staff for all matters relating to the legislative history of the City. Costs have been functionalized as follows:

- **CENTRAL CASHIERING –** Costs are allocated based on the number of cash receipt transactions per department.
- **COUNCIL SUPPORT** – Costs are allocated based on total operating expenditures per department.
- **OPEN RECORDS REQUESTS** - Costs are allocated based on the number of requests per department.
- **CREDIT CARD FEES** – Expenditures for credit card fees are allocated based on the number of General Fund cash receipt transactions per department.

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

A. Department Costs — **Seq. 3: 0200 CITY CLERK**

Description	Type	Amount	General Admin	CENTRAL CASHIERING	COUNCIL SUPPORT	OPEN RECORDS REQUESTS	CREDIT CARD FEES
Personnel Costs							
Salaries	S1	$824,008	$0	$260,901	$468,516	$94,591	$0
Salary % Split			*0.00%*	*31.66%*	*56.86%*	*11.48%*	*0.00%*
Fringe Benefits	P	403,923	0	149,428	222,105	32,389	0
Subtotal - Personnel Costs		**$1,227,931**	**$0**	**$410,330**	**$690,621**	**$126,980**	**$0**
Services & Supplies Cost							
Communication	P	6,988	0	632	6,357	0	0
Credit Card Fees	P	293,259	0	0	0	0	293,259
Employee training/travel	P	12,557	0	0	57	12,500	0
Miscellaneous operating expense	P	58,252	0	0	57,138	1,114	0
Outside services-legal	P	25,025	0	25,025	0	0	0
Outside services-other	P	132,224	0	9,644	79,418	43,163	0
Outside services-personnel	P	12,048	0	0	12,048	0	0
Risk insurance premiums	P	22,622	0	0	22,622	0	0
Supplies	P	7,427	0	0	7,427	0	0
Subtotal - Services & Supplies		**$570,401**	**$0**	**$35,300**	**$185,065**	**$56,777**	**$293,259**
Department Cost Total		**$1,798,332**	**$0**	**$445,630**	**$875,686**	**$183,757**	**$293,259**
Adjustments to Cost							
Subtotal - Adjustments		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		1,798,332	0	445,630	875,686	183,757	293,259
General Admin Distribution			0	0	0	0	0
Grand Total		**$1,798,332**	**$0**	**$445,630**	**$875,686**	**$183,757**	**$293,259**

B. Incoming Costs (Default Spread Salary) **Seq. 3: 0200 CITY CLERK**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	CENTRAL CASHIERING	COUNCIL SUPPORT	OPEN RECORDS REQUESTS	CREDIT CARD FEES
1	CITY HALL DEPRECIATION	$17,479	$0	$5,534	$9,938	$2,006	$0
	Subtotal - DEPRECIATION	**17,479**	**0**	**5,534**	**9,938**	**2,006**	**0**
2	LEGISLATIVE	3,017	1,126	1,312	2,356	476	0
2	CNCL MEETINGS	50,098	20,107	22,229	39,918	8,059	0
	Subtotal - 0100 CITY COUNCIL	**53,115**	**21,233**	**23,541**	**42,273**	**8,535**	**0**
3	COUNCIL SUPPORT	0	3,304	1,046	1,879	379	0
3	OPEN RECORDS REQUESTS	0	5,213	1,650	2,964	598	0
	Subtotal - 0200 CITY CLERK	**0**	**8,517**	**2,697**	**4,843**	**978**	**0**
4	COUNCIL AGENDAS	0	13,148	4,163	7,476	1,509	0
4	I & E - COUNCIL SUPPORT	0	2,836	898	1,613	326	0
4	CITY HALL SECURITY	0	5,513	1,746	3,135	633	0
	Subtotal - 0300 CITY MANAGER	**0**	**21,498**	**6,807**	**12,223**	**2,468**	**0**
6	STRATEGIC COMMUNICATIONS	0	13,792	4,367	7,842	1,583	0
6	GRAPHIC DESIGN	0	1,550	491	881	178	0
6	PRINTING COSTS	0	4,512	1,429	2,565	518	0
	Subtotal - 0350 COMMUNICATIONS	**0**	**19,854**	**6,286**	**11,289**	**2,279**	**0**
7	0370 OFFICE OF POLICY & STRATEGY	0	4,846	1,534	2,756	556	0
	Subtotal - 0370 OFFICE OF POLICY & STRATEGY	**0**	**4,846**	**1,534**	**2,756**	**556**	**0**
8	IT SERVICES	0	20,476	6,483	11,643	2,351	0
8	HELP DESK	0	6,989	2,213	3,974	802	0
8	ACCELA	0	6,172	1,954	3,509	708	0
8	ACCELA LICENSE	0	3,231	1,023	1,837	371	0
8	SERVOS SOFTWARE	0	4,111	1,302	2,337	472	0
8	GIS	0	9,151	2,897	5,203	1,050	0
8	VOIP	0	301	95	171	35	0
8	CELL SERVICE	0	2,932	928	1,667	337	0
8	INTERNET	0	3,168	1,003	1,801	364	0
8	OUTSIDE SVC	0	186,300	58,987	105,927	21,386	0
	Subtotal - 1700 INFORMATION TECHNOLOGY	**0**	**242,830**	**76,886**	**138,068**	**27,875**	**0**
9	BUDGET	0	3,790	1,200	2,155	435	0
9	ACCOUNTS PAYABLE	0	5,183	1,641	2,947	595	0
9	GENERAL ACCOUNTING	0	2,952	935	1,678	339	0
9	CITYWIDE SUPPORT	0	5,820	1,843	3,309	668	0

B. Incoming Costs (Default Spread Salary)

Seq. 3: 0200 CITY CLERK

Seq #	Department/Cost Pool	First Incoming	Second Incoming	CENTRAL CASHIERING	COUNCIL SUPPORT	OPEN RECORDS REQUESTS	CREDIT CARD FEES
9	BANKING	0	388	123	221	45	0
	Subtotal - 0400 FINANCE	**0**	**18,133**	**5,741**	**10,310**	**2,082**	**0**
10	CIVIL	0	71,798	22,733	40,823	8,242	0
	Subtotal - 0500 CITY ATTORNEY	**0**	**71,798**	**22,733**	**40,823**	**8,242**	**0**
11	EMPLOYEE SERVICES & PAYROLL	0	21,639	6,852	12,304	2,484	0
	Subtotal - 0600 HUMAN RESOURCES	**0**	**21,639**	**6,852**	**12,304**	**2,484**	**0**
12	WORKFORCE PLANNING - DEVELOPMENT	0	5,780	1,830	3,286	664	0
	Subtotal - 0620 CIVIL SERVICES	**0**	**5,780**	**1,830**	**3,286**	**664**	**0**
15	RENO DIRECT	0	4,842	1,533	2,753	556	0
15	SUSTAINABILITY	0	1,245	394	708	143	0
	Subtotal - 0735 COMMUNITY ENGAGEMENT & SERVICES	**0**	**6,086**	**1,927**	**3,461**	**699**	**0**
24	CITY HALL	0	7,135	2,259	4,057	819	0
24	OTHER BUILDINGS	0	14,390	4,556	8,182	1,652	0
	Subtotal - 1250-1210 MAINT & OPS - FACILITY MAINTENANCE	**0**	**21,525**	**6,815**	**12,239**	**2,471**	**0**
27	GF PROPERTIES	0	2,657	841	1,511	305	0
	Subtotal - 1200-1290 PW - PROP MGMNT	**0**	**2,657**	**841**	**1,511**	**305**	**0**
Total Incoming		**$70,594**	**$466,397**	**$170,025**	**$305,323**	**$61,643**	**$0**
C. Total Allocated			**$2,335,323**	**$615,655**	**$1,181,009**	**$245,400**	**$293,259**
				26.36%	**50.57%**	**10.51%**	**12.56%**

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 2: CENTRAL CASHIERING

Seq. 3: 0200 CITY CLERK

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	0300 CITY MANAGER	1,316	1.22%	$5,687	$0	$5,687	$1,795	$7,482
5	0300-0330 ARTS & CULTURE	4	0.00%	17	0	17	5	23
8	1700 INFORMATION TECHNOLOGY	1	0.00%	4	0	4	1	6
9	0400 FINANCE	126	0.12%	545	0	545	172	716
11	0600 HUMAN RESOURCES	4	0.00%	17	0	17	5	23
13	0700 DEVELOPMENT SERVICES	3,083	2.85%	13,324	0	13,324	4,204	17,528
16	0750 BUSINESS LICENSE	44,689	41.27%	193,130	0	193,130	60,943	254,073
17	0780 PARKING & CODE ENFORCEMENT	1,454	1.34%	6,284	0	6,284	1,983	8,266
19	0800 POLICE - ALL OTHER	1,385	1.28%	5,985	0	5,985	1,889	7,874
20	0900 FIRE	2,872	2.65%	12,412	0	12,412	3,917	16,328
21	1100 MUNICIPAL COURT	1,345	1.24%	5,813	0	5,813	1,834	7,647
23	1250 MAINTENANCE & OPERATIONS	10	0.01%	43	0	43	14	57
28	1300 PARKS AND RECREATION	9,929	9.17%	42,910	0	42,910	13,540	56,450
32	FUND 10010-10035 HAND	164	0.15%	709	0	709	224	932
33	FUND 10040 STREET FUND	2,289	2.11%	9,892	0	9,892	3,122	13,014
34	FUND 10053 PERFORMANCE DEPOSIT	42	0.04%	182	0	182	57	239
36	FUND 10060 ROOM TAX FUND	22	0.02%	95	0	95	30	125
37	FUND 10080 COURT ADMIN ASSESSMENT FUND	402	0.37%	1,737	0	1,737	548	2,286
38	FUND 10085 COURT COLLECTION FUND	387	0.36%	1,672	0	1,672	528	2,200
40	FUND 10091 DOJ EQUITABLE SHARING FUND (RPD)	11	0.01%	48	0	48	15	63
41	FUND 2xxxx DEBT SERVICE FUNDS	295	0.27%	1,275	0	1,275	402	1,677
42	FUND 30000 PW CAPITAL PROJECTS FUND	6	0.01%	26	0	26	8	34
43	FUND 30001 GRANT FUNDED CAPITAL PROJECTS	7	0.01%	30	0	30	10	40
44	FUND 30003 OTHER DEPT GEN CAP PROJ FUND	2	0.00%	9	0	9	3	11
45	FUND 30004 PARKS GEN CAPITAL	14	0.01%	61	0	61	19	80

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 2: CENTRAL CASHIERING

Seq. 3: 0200 CITY CLERK

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
	PROJECTS FUND							
48	FUND 30011 PUBLIC ART CP MAINT RESERVE	3	0.00%	13	0	13	4	17
49	FUND 30013 MOANA POOL CAP PROJ FUND	3	0.00%	13	0	13	4	17
50	FUND 30020 ROOM SURCHARGE (AB 376) CAP PRJ	11	0.01%	48	0	48	15	63
51	FUND 30035 FIRE CAPITAL PROJCT FUND	2	0.00%	9	0	9	3	11
54	FUND 30090 SPECIAL AD-VALOREM CAPITAL TAX	11	0.01%	48	0	48	15	63
55	FUND 310xx PARK DISTRICTS	170	0.16%	735	0	735	232	967
56	FUND 32021 RETRAC ENHANCE/MAINTENANCE FUND	11	0.01%	48	0	48	15	63
57	FUND 32085 GREEN ENERGY BONDS CAP PRJT FUND	2	0.00%	9	0	9	3	11
58	FUND 40000 SANITARY SEWER O/M FUND	3,571	3.30%	15,433	0	15,433	4,870	20,302
59	FUND 40001 SANITARY SEWER CAPITAL PROJECTS	210	0.19%	908	0	908	286	1,194
60	FUND 40060 BUILDING PERMIT FUND	34,099	31.49%	147,364	0	147,364	46,501	193,865
61	FUND 50000 FLEET MANAGEMENT FUND	47	0.04%	203	0	203	64	267
62	FUND 50010 RISK MANAGEMENT FUND	1	0.00%	4	0	4	1	6
64	FUND 50040 RENO SELF FUNDED MEDICAL FUND	6	0.01%	26	0	26	8	34
66	FUND 50050 WORKERS COMP SELF FUNDED	4	0.00%	17	0	17	5	23
67	FUND 80000/82000 REDEVELOPMENT	24	0.02%	104	0	104	33	136
68	FUND 85xxx REDEVELOPMENT	28	0.03%	121	0	121	38	159
69	OTHER	116	0.11%	501	0	501	158	660

Allocation Details
Cost Pool 2: CENTRAL CASHIERING

Seq. 3: 0200 CITY CLERK

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
71	FUND 50035 UMR SELF FUNDED MEDICAL FUND	110	0.10%	475	0	475	150	625
Subtotal		**108,288**	**100.00%**	**$467,982**	**$0**	**$467,982**	**$147,673**	**$615,655**
Direct Bills						0		0
Total						**$467,982**		**$615,655**

Allocation Basis Units: NUMBER OF CASH RECEIPT TRANSACTIONS PER DEPARTMENT

Allocation Details
Cost Pool 3: COUNCIL SUPPORT

Seq. 3: 0200 CITY CLERK

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	0100 CITY COUNCIL	1,793,621.43	0.36%	$3,296	$0	$3,296	$0	$3,296
3	0200 CITY CLERK	1,798,331.73	0.36%	3,304	0	3,304	0	3,304
4	0300 CITY MANAGER	10,502,801.09	2.11%	19,299	0	19,299	5,629	24,928
6	0350 COMMUNICATIONS	1,606,549.92	0.32%	2,952	0	2,952	861	3,813
7	0370 OFFICE OF POLICY & STRATEGY	1,321,050.99	0.27%	2,427	0	2,427	708	3,135
8	1700 INFORMATION TECHNOLOGY	14,162,060.19	2.84%	26,023	0	26,023	7,590	33,613
9	0400 FINANCE	3,090,294.30	0.62%	5,679	0	5,679	1,656	7,335
10	0500 CITY ATTORNEY	6,091,321.60	1.22%	11,193	0	11,193	3,265	14,458
11	0600 HUMAN RESOURCES	3,642,804.95	0.73%	6,694	0	6,694	1,952	8,646
12	0620 CIVIL SERVICES	1,074,127.31	0.22%	1,974	0	1,974	576	2,549
13	0700 DEVELOPMENT SERVICES	3,470,614.70	0.70%	6,377	0	6,377	1,860	8,237
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	83,970.80	0.02%	154	0	154	45	199
15	0735 COMMUNITY ENGAGEMENT & SERVICES	1,515,985.20	0.30%	2,786	0	2,786	812	3,598
16	0750 BUSINESS LICENSE	1,416,546.42	0.28%	2,603	0	2,603	759	3,362
17	0780 PARKING & CODE ENFORCEMENT	2,348,827.52	0.47%	4,316	0	4,316	1,259	5,575
18	0880 PUBLIC SAFETY DISPATCH	8,808,804.24	1.77%	16,186	0	16,186	4,721	20,907
19	0800 POLICE - ALL OTHER	105,809,485.96	21.23%	194,429	0	194,429	56,707	251,136
20	0900 FIRE	83,376,632.70	16.73%	153,207	0	153,207	44,685	197,892
21	1100 MUNICIPAL COURT	11,223,443.91	2.25%	20,623	0	20,623	6,015	26,639
22	1200-0001 PW - PROGRAM & SVC MGMNT	860,162.35	0.17%	1,581	0	1,581	461	2,042
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	7,807,954.09	1.57%	14,347	0	14,347	4,185	18,532
25	1200 PW - ALL OTHER	2,564,184.11	0.51%	4,712	0	4,712	1,374	6,086
27	1200-1290 PW - PROP MGMNT	418,311.83	0.08%	769	0	769	224	993
28	1300 PARKS AND RECREATION	17,205,903.51	3.45%	31,616	0	31,616	9,221	40,838
30	1600 INTERGOVERNMENTAL	9,060,889.18	1.82%	16,650	0	16,650	4,856	21,506
31	1900 NON-DEPARTMENTAL	19,087.88	0.00%	35	0	35	10	45
32	FUND 10010-10035 HAND	6,556,805.74	1.32%	12,048	0	12,048	3,514	15,562

Allocation Details

Cost Pool 3: COUNCIL SUPPORT **Seq. 3: 0200 CITY CLERK**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
33	FUND 10040 STREET FUND	27,093,521.00	5.44%	49,785	0	49,785	14,520	64,306
34	FUND 10053 PERFORMANCE DEPOSIT	681,474.00	0.14%	1,252	0	1,252	365	1,617
36	FUND 10060 ROOM TAX FUND	402,130.31	0.08%	739	0	739	216	954
37	FUND 10080 COURT ADMIN ASSESSMENT FUND	4,564.58	0.00%	8	0	8	2	11
38	FUND 10085 COURT COLLECTION FUND	21,551.15	0.00%	40	0	40	12	51
39	FUND 10090 STATE ASSET FORFEITURE FUND	65,309.12	0.01%	120	0	120	35	155
40	FUND 10091 DOJ EQUITABLE SHARING FUND (RPD)	84,331.88	0.02%	155	0	155	45	200
41	FUND 2xxxx DEBT SERVICE FUNDS	95,370.62	0.02%	175	0	175	51	226
42	FUND 30000 PW CAPITAL PROJECTS FUND	250,381.04	0.05%	460	0	460	134	594
43	FUND 30001 GRANT FUNDED CAPITAL PROJECTS	1,191.50	0.00%	2	0	2	1	3
44	FUND 30003 OTHER DEPT GEN CAP PROJ FUND	380,210.95	0.08%	699	0	699	204	902
45	FUND 30004 PARKS GEN CAPITAL PROJECTS FUND	385,877.94	0.08%	709	0	709	207	916
46	FUND 30006 PUBLIC WORKS MAINT FUND	1,414,524.52	0.28%	2,599	0	2,599	758	3,357
47	FUND 30008 POLICE CAPITAL PROJECT FUND	19,109.94	0.00%	35	0	35	10	45
48	FUND 30011 PUBLIC ART CP MAINT RESERVE	100,346.18	0.02%	184	0	184	54	238
49	FUND 30013 MOANA POOL CAP PROJ FUND	129,998.56	0.03%	239	0	239	70	309
50	FUND 30020 ROOM SURCHARGE (AB 376) CAP PRJ	193,159.00	0.04%	355	0	355	104	458
51	FUND 30035 FIRE CAPITAL PROJCT FUND	101,181.84	0.02%	186	0	186	54	240

Allocation Details
Cost Pool 3: COUNCIL SUPPORT

Seq. 3: 0200 CITY CLERK

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52	FUND 30040 ARPA-ARRA GRANTS CAP PROJ	4,926,316.03	0.99%	9,052	0	9,052	2,640	11,692
53	FUND 30050 BLIGHT MITIGATION CAP PROJ FUND	27,587.97	0.01%	51	0	51	15	65
54	FUND 30090 SPECIAL AD-VALOREM CAPITAL TAX	379,208.68	0.08%	697	0	697	203	900
55	FUND 310xx PARK DISTRICTS	211,833.47	0.04%	389	0	389	114	503
56	FUND 32021 RETRAC ENHANCE/MAINTENANCE FUND	283,625.58	0.06%	521	0	521	152	673
58	FUND 40000 SANITARY SEWER O/M FUND	59,051,717.54	11.85%	108,510	0	108,510	31,648	140,158
59	FUND 40001 SANITARY SEWER CAPITAL PROJECTS	2,977,328.80	0.60%	5,471	0	5,471	1,596	7,067
60	FUND 40060 BUILDING PERMIT FUND	13,997,349.49	2.81%	25,721	0	25,721	7,502	33,222
61	FUND 50000 FLEET MANAGEMENT FUND	6,412,954.04	1.29%	11,784	0	11,784	3,437	15,221
62	FUND 50010 RISK MANAGEMENT FUND	6,211,355.44	1.25%	11,414	0	11,414	3,329	14,742
65	FUND 50045 HIGH DEDUCTIBLE SF MEDICAL FUND	24,166.90	0.00%	44	0	44	13	57
66	FUND 50050 WORKERS COMP SELF FUNDED	19,436,163.76	3.90%	35,715	0	35,715	10,417	46,131
67	FUND 80000/82000 REDEVELOPMENT	845,308.13	0.17%	1,553	0	1,553	453	2,006
68	FUND 85xxx REDEVELOPMENT	2,290,466.24	0.46%	4,209	0	4,209	1,228	5,436
69	OTHER	868,828.38	0.17%	1,597	0	1,597	466	2,062
71	FUND 50035 UMR SELF FUNDED MEDICAL FUND	41,399,241.65	8.31%	76,073	0	76,073	22,187	98,260
Subtotal		**498,398,259.88**	**100.00%**	**$915,824**	**$0**	**$915,824**	**$265,185**	**$1,181,009**
Direct Bills						0		0
Total						**$915,824**		**$1,181,009**

Allocation Basis Units: OPERATING EXPENDITURES PER DEPARTMENT

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 4: OPEN RECORDS REQUESTS
Seq. 3: 0200 CITY CLERK

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	0200 CITY CLERK	589	2.72%	$5,213	$0	$5,213	$0	$5,213
4	0300 CITY MANAGER	14	0.06%	124	0	124	36	159
5	0300-0330 ARTS & CULTURE	3	0.01%	27	0	27	8	34
6	0350 COMMUNICATIONS	1	0.00%	9	0	9	3	11
8	1700 INFORMATION TECHNOLOGY	19	0.09%	168	0	168	48	216
9	0400 FINANCE	61	0.28%	540	0	540	155	695
11	0600 HUMAN RESOURCES	34	0.16%	301	0	301	86	387
13	0700 DEVELOPMENT SERVICES	251	1.16%	2,221	0	2,221	637	2,859
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	6	0.03%	53	0	53	15	68
15	0735 COMMUNITY ENGAGEMENT & SERVICES	34	0.16%	301	0	301	86	387
16	0750 BUSINESS LICENSE	107	0.49%	947	0	947	272	1,219
18	0880 PUBLIC SAFETY DISPATCH	640	2.95%	5,664	0	5,664	1,625	7,289
19	0800 POLICE - ALL OTHER	17,093	78.85%	151,274	0	151,274	43,392	194,667
20	0900 FIRE	733	3.38%	6,487	0	6,487	1,861	8,348
23	1250 MAINTENANCE & OPERATIONS	9	0.04%	80	0	80	23	102
25	1200 PW - ALL OTHER	32	0.15%	283	0	283	81	364
28	1300 PARKS AND RECREATION	3	0.01%	27	0	27	8	34
42	FUND 30000 PW CAPITAL PROJECTS FUND	307	1.42%	2,717	0	2,717	779	3,496
58	FUND 40000 SANITARY SEWER O/M FUND	125	0.58%	1,106	0	1,106	317	1,424
60	FUND 40060 BUILDING PERMIT FUND	1,618	7.46%	14,319	0	14,319	4,107	18,427
Subtotal		**21,679**	**100.00%**	**$191,861**	**$0**	**$191,861**	**$53,539**	**$245,400**
Direct Bills						0		0
Total						**$191,861**		**$245,400**

Allocation Basis Units: NUMBER OF OPEN RECORDS REQUESTS PER DEPARTMENT

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 5: CREDIT CARD FEES

Seq. 3: 0200 CITY CLERK

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	0300 CITY MANAGER	1,316	1.99%	$5,828	$0	$5,828	$0	$5,828
5	0300-0330 ARTS & CULTURE	4	0.01%	18	0	18	0	18
8	1700 INFORMATION TECHNOLOGY	1	0.00%	4	0	4	0	4
9	0400 FINANCE	126	0.19%	558	0	558	0	558
11	0600 HUMAN RESOURCES	4	0.01%	18	0	18	0	18
13	0700 DEVELOPMENT SERVICES	3,083	4.66%	13,654	0	13,654	0	13,654
16	0750 BUSINESS LICENSE	44,689	67.49%	197,914	0	197,914	0	197,914
17	0780 PARKING & CODE ENFORCEMENT	1,454	2.20%	6,439	0	6,439	0	6,439
19	0800 POLICE - ALL OTHER	1,385	2.09%	6,134	0	6,134	0	6,134
20	0900 FIRE	2,872	4.34%	12,719	0	12,719	0	12,719
21	1100 MUNICIPAL COURT	1,345	2.03%	5,957	0	5,957	0	5,957
23	1250 MAINTENANCE & OPERATIONS	10	0.02%	44	0	44	0	44
28	1300 PARKS AND RECREATION	9,929	14.99%	43,972	0	43,972	0	43,972
Subtotal		**66,218**	**100.00%**	**$293,259**	**$0**	**$293,259**	**$0**	**$293,259**
Direct Bills						0		0
Total						**$293,259**		**$293,259**

Allocation Basis Units: NUMBER OF GF CASH RECEIPTS PER DEPARTMENT

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Summary **Seq. 3: 0200 CITY CLERK**

Seq #	Department Name	CENTRAL CASHIERING	COUNCIL SUPPORT	OPEN RECORDS REQUESTS	CREDIT CARD FEES	Total
2	0100 CITY COUNCIL	$0	$3,296	$0	$0	$3,296
3	0200 CITY CLERK	0	3,304	5,213	0	8,517
4	0300 CITY MANAGER	7,482	24,928	159	5,828	38,398
5	0300-0330 ARTS & CULTURE	23	0	34	18	75
6	0350 COMMUNICATIONS	0	3,813	11	0	3,824
7	0370 OFFICE OF POLICY & STRATEGY	0	3,135	0	0	3,135
8	1700 INFORMATION TECHNOLOGY	6	33,613	216	4	33,840
9	0400 FINANCE	716	7,335	695	558	9,304
10	0500 CITY ATTORNEY	0	14,458	0	0	14,458
11	0600 HUMAN RESOURCES	23	8,646	387	18	9,074
12	0620 CIVIL SERVICES	0	2,549	0	0	2,549
13	0700 DEVELOPMENT SERVICES	17,528	8,237	2,859	13,654	42,278
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	0	199	68	0	268
15	0735 COMMUNITY ENGAGEMENT & SERVICES	0	3,598	387	0	3,985
16	0750 BUSINESS LICENSE	254,073	3,362	1,219	197,914	456,567
17	0780 PARKING & CODE ENFORCEMENT	8,266	5,575	0	6,439	20,281
18	0880 PUBLIC SAFETY DISPATCH	0	20,907	7,289	0	28,196
19	0800 POLICE - ALL OTHER	7,874	251,136	194,667	6,134	459,811
20	0900 FIRE	16,328	197,892	8,348	12,719	235,287
21	1100 MUNICIPAL COURT	7,647	26,639	0	5,957	40,242
22	1200-0001 PW - PROGRAM & SVC MGMNT	0	2,042	0	0	2,042
23	1250 MAINTENANCE & OPERATIONS	57	0	102	44	204
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	0	18,532	0	0	18,532
25	1200 PW - ALL OTHER	0	6,086	364	0	6,450
27	1200-1290 PW - PROP MGMNT	0	993	0	0	993
28	1300 PARKS AND RECREATION	56,450	40,838	34	43,972	141,294
30	1600 INTERGOVERNMENTAL	0	21,506	0	0	21,506
31	1900 NON-DEPARTMENTAL	0	45	0	0	45
32	FUND 10010-10035 HAND	932	15,562	0	0	16,495
33	FUND 10040 STREET FUND	13,014	64,306	0	0	77,319
34	FUND 10053 PERFORMANCE DEPOSIT	239	1,617	0	0	1,856

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Summary **Seq. 3: 0200 CITY CLERK**

Seq #	Department Name	CENTRAL CASHIERING	COUNCIL SUPPORT	OPEN RECORDS REQUESTS	CREDIT CARD FEES	Total
36	FUND 10060 ROOM TAX FUND	125	954	0	0	1,080
37	FUND 10080 COURT ADMIN ASSESSMENT FUND	2,286	11	0	0	2,296
38	FUND 10085 COURT COLLECTION FUND	2,200	51	0	0	2,251
39	FUND 10090 STATE ASSET FORFEITURE FUND	0	155	0	0	155
40	FUND 10091 DOJ EQUITABLE SHARING FUND (RPD)	63	200	0	0	263
41	FUND 2xxxx DEBT SERVICE FUNDS	1,677	226	0	0	1,904
42	FUND 30000 PW CAPITAL PROJECTS FUND	34	594	3,496	0	4,125
43	FUND 30001 GRANT FUNDED CAPITAL PROJECTS	40	3	0	0	43
44	FUND 30003 OTHER DEPT GEN CAP PROJ FUND	11	902	0	0	914
45	FUND 30004 PARKS GEN CAPITAL PROJECTS FUND	80	916	0	0	995
46	FUND 30006 PUBLIC WORKS MAINT FUND	0	3,357	0	0	3,357
47	FUND 30008 POLICE CAPITAL PROJECT FUND	0	45	0	0	45
48	FUND 30011 PUBLIC ART CP MAINT RESERVE	17	238	0	0	255
49	FUND 30013 MOANA POOL CAP PROJ FUND	17	309	0	0	326
50	FUND 30020 ROOM SURCHARGE (AB 376) CAP PRJ	63	458	0	0	521
51	FUND 30035 FIRE CAPITAL PROJCT FUND	11	240	0	0	252
52	FUND 30040 ARPA-ARRA GRANTS CAP PROJ	0	11,692	0	0	11,692
53	FUND 30050 BLIGHT MITIGATION CAP PROJ FUND	0	65	0	0	65
54	FUND 30090 SPECIAL AD-VALOREM CAPITAL TAX	63	900	0	0	963
55	FUND 310xx PARK DISTRICTS	967	503	0	0	1,469
56	FUND 32021 RETRAC ENHANCE/MAINTENANCE FUND	63	673	0	0	736
57	FUND 32085 GREEN ENERGY BONDS CAP PRJT FUND	11	0	0	0	11
58	FUND 40000 SANITARY SEWER O/M FUND	20,302	140,158	1,424	0	161,884
59	FUND 40001 SANITARY SEWER CAPITAL PROJECTS	1,194	7,067	0	0	8,261
60	FUND 40060 BUILDING PERMIT FUND	193,865	33,222	18,427	0	245,514
61	FUND 50000 FLEET MANAGEMENT FUND	267	15,221	0	0	15,488

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Summary

Seq. 3: 0200 CITY CLERK

Seq #	Department Name	CENTRAL CASHIERING	COUNCIL SUPPORT	OPEN RECORDS REQUESTS	CREDIT CARD FEES	Total
62	FUND 50010 RISK MANAGEMENT FUND	6	14,742	0	0	14,748
64	FUND 50040 RENO SELF FUNDED MEDICAL FUND	34	0	0	0	34
65	FUND 50045 HIGH DEDUCTIBLE SF MEDICAL FUND	0	57	0	0	57
66	FUND 50050 WORKERS COMP SELF FUNDED	23	46,131	0	0	46,154
67	FUND 80000/82000 REDEVELOPMENT	136	2,006	0	0	2,143
68	FUND 85xxx REDEVELOPMENT	159	5,436	0	0	5,596
69	OTHER	660	2,062	0	0	2,722
71	FUND 50035 UMR SELF FUNDED MEDICAL FUND	625	98,260	0	0	98,885
Direct Bills		**$0**	**$0**	**$0**	**$0**	**$0**
Total		**$615,655**	**$1,181,009**	**$245,400**	**$293,259**	**$2,335,323**

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP
0300 CITY MANAGER

Nature and Extent of Services

The City Manager is appointed by the City Council and functions as the chief executive and administrative officer of the city government. The City Manager is responsible for the proper administration of all affairs of the city and provides direction to all City departments (with the exception of the City Clerk, City Attorney, Civil Service, and Municipal Court). Costs have been functionalized as follows:

- **ADMINISTRATION -** Costs identified to this function are representative of staff compensation and operational expenditures to provide administrative support to City departments are allocated on the number of FTE's, excluding City Clerk, City Attorney, Civil Service, and Municipal Court.
- **INTERNAL AUDIT** - Costs are allocated on the number of audit hours per department.
- **COUNCIL AGENDAS** - Costs are allocated on the number of agenda items per department.
- **ARTS, CULTURE & SPECIAL EVENTS** - Costs identified to this function have been allocated to General Gov / Unallowable.
- **ECONOMIC DEVELOPMENT** - Costs identified to this function have been allocated to General Gov / Unallowable.
- **I & E - COUNCIL SUPPORT** – Costs are allocated on total operating expenditures per department.
- **CLEAN & SAFE** – Costs identified to this function have been allocated to General Gov / Unallowable.
- **CITY HALL SECURITY** – Costs have been allocated based on the amount of occupied square footage per department at City Hall.
- **CORP YARD SECURITY** – Costs have been allocated based on the amount of occupied square footage per department at Corp Yard.

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

A. Department Costs — **Seq. 4: 0300 CITY MANAGER**

Description	Type	Amount	General Admin	ADMINISTRATION	INTERNAL AUDIT	COUNCIL AGENDAS	ARTS, CULTURE & SPECIAL EVENTS
Personnel Costs							
Salaries	S1	$3,302,299	$0	$1,487,285	$321,403	$139,101	$282,297
Salary % Split			*0.00%*	*45.04%*	*9.73%*	*4.21%*	*8.55%*
Fringe Benefits	P	1,847,822	0	885,971	164,593	70,378	163,503
Subtotal - Personnel Costs		**$5,150,121**	**$0**	**$2,373,256**	**$485,996**	**$209,479**	**$445,799**
Services & Supplies Cost							
Communication	P	2,447	0	1,112	0	0	158
Employee training/travel	P	18,104	0	825	2,415	0	6,583
Miscellaneous expense - Commissions	D	8,161	0	0	0	0	0
Miscellaneous operating expense	P	122,828	0	84,478	2,233	0	141
Motor vehicle fleet O & M charges	P	38,294	0	38,294	0	0	0
Non-city or grant/donation funded programs	D	3,586,915	0	0	0	0	0
Outside services-other	P	1,306,090	0	93,505	13,456	0	85,710
Risk insurance premiums	P	228,249	0	228,249	0	0	0
Supplies	P	33,345	0	2,926	80	0	2,357
Supplies-to be tracked	P	1,600	0	0	0	0	0
Rentals	P	6,646	0	6,646	0	0	0
Subtotal - Services & Supplies		**$5,352,680**	**$0**	**$456,036**	**$18,184**	**$0**	**$94,948**
Department Cost Total		**$10,502,801**	**$0**	**$2,829,292**	**$504,180**	**$209,479**	**$540,748**
Adjustments to Cost							
Non-city or grant/donation funded programs	D	-3,586,915	0	0	0	0	0
Miscellaneous expense - Commissions	D	-8,161	0	0	0	0	0
Subtotal - Adjustments		**-$3,595,076**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		6,907,725	0	2,829,292	504,180	209,479	540,748
General Admin Distribution			0	0	0	0	0
Grand Total		**$6,907,725**	**$0**	**$2,829,292**	**$504,180**	**$209,479**	**$540,748**

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

A. Department Costs — **Seq. 4: 0300 CITY MANAGER**

Description	Type	Amount	ECONOMIC DEVELOPMENT	I & E - COUNCIL SUPPORT	CLEAN & SAFE	CITY HALL SECURITY	CORP YARD SECURITY
Personnel Costs							
Salaries	S1	$3,302,299	$177,687	$483,478	$270,416	$99,906	$40,727
Salary % Split			*5.38%*	*14.64%*	*8.19%*	*3.03%*	*1.23%*
Fringe Benefits	P	1,847,822	96,989	254,862	144,591	47,551	19,384
Subtotal - Personnel Costs		**$5,150,121**	**$274,675**	**$738,341**	**$415,008**	**$147,456**	**$60,111**
Services & Supplies Cost							
Communication	P	2,447	1,177	0	0	0	0
Employee training/travel	P	18,104	5,536	200	2,546	0	0
Miscellaneous expense - Commissions	D	8,161	0	0	0	0	0
Miscellaneous operating expense	P	122,828	23,820	1,948	8,814	991	404
Motor vehicle fleet O & M charges	P	38,294	0	0	0	0	0
Non-city or grant/donation funded programs	D	3,586,915	0	0	0	0	0
Outside services-other	P	1,306,090	331,954	10,127	313,971	324,915	132,452
Risk insurance premiums	P	228,249	0	0	0	0	0
Supplies	P	33,345	4,555	884	21,796	531	217
Supplies-to be tracked	P	1,600	0	0	1,600	0	0
Rentals	P	6,646	0	0	0	0	0
Subtotal - Services & Supplies		**$5,352,680**	**$367,041**	**$13,159**	**$348,726**	**$326,437**	**$133,073**
Department Cost Total		**$10,502,801**	**$641,716**	**$751,500**	**$763,734**	**$473,893**	**$193,184**
Adjustments to Cost							
Non-city or grant/donation funded programs	D	-3,586,915	0	0	0	0	0
Miscellaneous expense - Commissions	D	-8,161	0	0	0	0	0
Subtotal - Adjustments		**-$3,595,076**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		6,907,725	641,716	751,500	763,734	473,893	193,184
General Admin Distribution			0	0	0	0	0
Grand Total		**$6,907,725**	**$641,716**	**$751,500**	**$763,734**	**$473,893**	**$193,184**

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

B. Incoming Costs (Default Spread Salary) **Seq. 4: 0300 CITY MANAGER**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	ADMINISTRATION	INTERNAL AUDIT	COUNCIL AGENDAS	ARTS, CULTURE & SPECIAL EVENTS
1	CITY HALL DEPRECIATION	$96,290	$0	$43,367	$9,372	$4,056	$8,231
	Subtotal - DEPRECIATION	**96,290**	**0**	**43,367**	**9,372**	**4,056**	**8,231**
2	LEGISLATIVE	17,619	6,577	10,897	2,355	1,019	2,068
2	CNCL MEETINGS	91,291	36,639	57,617	12,451	5,389	10,936
	Subtotal - 0100 CITY COUNCIL	**108,910**	**43,217**	**68,514**	**14,806**	**6,408**	**13,004**
3	CENTRAL CASHIERING	5,687	1,795	3,370	728	315	640
3	COUNCIL SUPPORT	19,299	5,629	11,227	2,426	1,050	2,131
3	OPEN RECORDS REQUESTS	124	36	72	16	7	14
3	CREDIT CARD FEES	5,828	0	2,625	567	245	498
	Subtotal - 0200 CITY CLERK	**30,939**	**7,459**	**17,293**	**3,737**	**1,617**	**3,282**
4	ADMINISTRATION	0	78,164	35,204	7,608	3,292	6,682
4	COUNCIL AGENDAS	0	23,959	10,790	2,332	1,009	2,048
4	I & E - COUNCIL SUPPORT	0	16,565	7,461	1,612	698	1,416
4	CITY HALL SECURITY	0	30,374	13,680	2,956	1,279	2,596
	Subtotal - 0300 CITY MANAGER	**0**	**149,061**	**67,134**	**14,508**	**6,279**	**12,743**
6	STRATEGIC COMMUNICATIONS	0	82,755	37,271	8,054	3,486	7,074
6	GRAPHIC DESIGN	0	24,799	11,169	2,414	1,045	2,120
6	PRINTING COSTS	0	11,159	5,026	1,086	470	954
	Subtotal - 0350 COMMUNICATIONS	**0**	**118,713**	**53,466**	**11,554**	**5,000**	**10,148**
7	0370 OFFICE OF POLICY & STRATEGY	0	28,304	12,747	2,755	1,192	2,420
	Subtotal - 0370 OFFICE OF POLICY & STRATEGY	**0**	**28,304**	**12,747**	**2,755**	**1,192**	**2,420**
8	IT SERVICES	0	76,787	34,583	7,473	3,234	6,564
8	HELP DESK	0	26,402	11,891	2,570	1,112	2,257
8	ACCELA	0	6,680	3,009	650	281	571
8	ACCELA LICENSE	0	3,497	1,575	340	147	299
8	SERVOS SOFTWARE	0	16,444	7,406	1,600	693	1,406
8	GIS	0	36,602	16,485	3,562	1,542	3,129
8	VOIP	0	1,934	871	188	81	165
8	CELL SERVICE	0	11,240	5,062	1,094	473	961
8	INTERNET	0	9,365	4,218	911	394	801
8	OUTSIDE SVC	0	161,434	72,706	15,712	6,800	13,800
	Subtotal - 1700 INFORMATION TECHNOLOGY	**0**	**350,385**	**157,806**	**34,102**	**14,759**	**29,953**
9	BUDGET	0	22,135	9,969	2,154	932	1,892

B. Incoming Costs (Default Spread Salary)

Seq. 4: 0300 CITY MANAGER

Seq #	Department/Cost Pool	First Incoming	Second Incoming	ADMINISTRATION	INTERNAL AUDIT	COUNCIL AGENDAS	ARTS, CULTURE & SPECIAL EVENTS
9	ACCOUNTS RECEIVABLE	0	5,904	2,659	575	249	505
9	ACCOUNTS PAYABLE	0	18,667	8,407	1,817	786	1,596
9	GENERAL ACCOUNTING	0	17,238	7,764	1,678	726	1,474
9	CITYWIDE SUPPORT	0	21,824	9,829	2,124	919	1,866
9	BANKING	0	2,881	1,297	280	121	246
	Subtotal - 0400 FINANCE	**0**	**88,649**	**39,926**	**8,628**	**3,734**	**7,578**
10	CIVIL	0	261,003	117,550	25,403	10,994	22,312
	Subtotal - 0500 CITY ATTORNEY	**0**	**261,003**	**117,550**	**25,403**	**10,994**	**22,312**
11	EMPLOYEE SERVICES & PAYROLL	0	81,148	36,547	7,898	3,418	6,937
	Subtotal - 0600 HUMAN RESOURCES	**0**	**81,148**	**36,547**	**7,898**	**3,418**	**6,937**
12	WORKFORCE PLANNING - DEVELOPMENT	0	10,735	4,835	1,045	452	918
	Subtotal - 0620 CIVIL SERVICES	**0**	**10,735**	**4,835**	**1,045**	**452**	**918**
15	RENO DIRECT	0	25,794	11,617	2,510	1,087	2,205
15	SUSTAINABILITY	0	28,231	12,715	2,748	1,189	2,413
	Subtotal - 0735 COMMUNITY ENGAGEMENT & SERVICES	**0**	**54,025**	**24,332**	**5,258**	**2,276**	**4,618**
24	CITY HALL	0	39,307	17,703	3,826	1,656	3,360
24	OTHER BUILDINGS	0	86,001	38,733	8,370	3,623	7,352
	Subtotal - 1250-1210 MAINT & OPS - FACILITY MAINTENANCE	**0**	**125,308**	**56,436**	**12,196**	**5,278**	**10,712**
27	GF PROPERTIES	0	15,518	6,989	1,510	654	1,327
	Subtotal - 1200-1290 PW - PROP MGMNT	**0**	**15,518**	**6,989**	**1,510**	**654**	**1,327**
Total Incoming		**$236,138**	**$1,333,525**	**$706,943**	**$152,771**	**$66,118**	**$134,183**
C. Total Allocated			**$8,477,388**	**$3,536,234**	**$656,951**	**$275,597**	**$674,930**
				41.71%	**7.75%**	**3.25%**	**7.96%**

B. Incoming Costs (Default Spread Salary)

Seq. 4: 0300 CITY MANAGER

Seq #	Department/Cost Pool	First Incoming	Second Incoming	ECONOMIC DEVELOPMENT	I & E - COUNCIL SUPPORT	CLEAN & SAFE	CITY HALL SECURITY
1	CITY HALL DEPRECIATION	$96,290	$0	$5,181	$14,097	$7,885	$2,913
	Subtotal - DEPRECIATION	**96,290**	**0**	**5,181**	**14,097**	**7,885**	**2,913**
2	LEGISLATIVE	17,619	6,577	1,302	3,542	1,981	732
2	CNCL MEETINGS	91,291	36,639	6,884	18,730	10,476	3,870
	Subtotal - 0100 CITY COUNCIL	**108,910**	**43,217**	**8,185**	**22,272**	**12,457**	**4,602**
3	CENTRAL CASHIERING	5,687	1,795	403	1,095	613	226
3	COUNCIL SUPPORT	19,299	5,629	1,341	3,650	2,041	754
3	OPEN RECORDS REQUESTS	124	36	9	23	13	5
3	CREDIT CARD FEES	5,828	0	314	853	477	176
	Subtotal - 0200 CITY CLERK	**30,939**	**7,459**	**2,066**	**5,622**	**3,144**	**1,162**
4	ADMINISTRATION	0	78,164	4,206	11,444	6,401	2,365
4	COUNCIL AGENDAS	0	23,959	1,289	3,508	1,962	725
4	I & E - COUNCIL SUPPORT	0	16,565	891	2,425	1,356	501
4	CITY HALL SECURITY	0	30,374	1,634	4,447	2,487	919
	Subtotal - 0300 CITY MANAGER	**0**	**149,061**	**8,021**	**21,824**	**12,206**	**4,510**
6	STRATEGIC COMMUNICATIONS	0	82,755	4,453	12,116	6,777	2,504
6	GRAPHIC DESIGN	0	24,799	1,334	3,631	2,031	750
6	PRINTING COSTS	0	11,159	600	1,634	914	338
	Subtotal - 0350 COMMUNICATIONS	**0**	**118,713**	**6,388**	**17,380**	**9,721**	**3,591**
7	0370 OFFICE OF POLICY & STRATEGY	0	28,304	1,523	4,144	2,318	856
	Subtotal - 0370 OFFICE OF POLICY & STRATEGY	**0**	**28,304**	**1,523**	**4,144**	**2,318**	**856**
8	IT SERVICES	0	76,787	4,132	11,242	6,288	2,323
8	HELP DESK	0	26,402	1,421	3,865	2,162	799
8	ACCELA	0	6,680	359	978	547	202
8	ACCELA LICENSE	0	3,497	188	512	286	106
8	SERVOS SOFTWARE	0	16,444	885	2,407	1,347	497
8	GIS	0	36,602	1,969	5,359	2,997	1,107
8	VOIP	0	1,934	104	283	158	58
8	CELL SERVICE	0	11,240	605	1,646	920	340
8	INTERNET	0	9,365	504	1,371	767	283
8	OUTSIDE SVC	0	161,434	8,686	23,635	13,219	4,884
	Subtotal - 1700 INFORMATION TECHNOLOGY	**0**	**350,385**	**18,853**	**51,299**	**28,692**	**10,600**
9	BUDGET	0	22,135	1,191	3,241	1,813	670

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

B. Incoming Costs (Default Spread Salary)

Seq. 4: 0300 CITY MANAGER

Seq #	Department/Cost Pool	First Incoming	Second Incoming	ECONOMIC DEVELOPMENT	I & E - COUNCIL SUPPORT	CLEAN & SAFE	CITY HALL SECURITY
9	ACCOUNTS RECEIVABLE	0	5,904	318	864	483	179
9	ACCOUNTS PAYABLE	0	18,667	1,004	2,733	1,529	565
9	GENERAL ACCOUNTING	0	17,238	928	2,524	1,412	522
9	CITYWIDE SUPPORT	0	21,824	1,174	3,195	1,787	660
9	BANKING	0	2,881	155	422	236	87
	Subtotal - 0400 FINANCE	**0**	**88,649**	**4,770**	**12,979**	**7,259**	**2,682**
10	CIVIL	0	261,003	14,044	38,213	21,373	7,896
	Subtotal - 0500 CITY ATTORNEY	**0**	**261,003**	**14,044**	**38,213**	**21,373**	**7,896**
11	EMPLOYEE SERVICES & PAYROLL	0	81,148	4,366	11,881	6,645	2,455
	Subtotal - 0600 HUMAN RESOURCES	**0**	**81,148**	**4,366**	**11,881**	**6,645**	**2,455**
12	WORKFORCE PLANNING - DEVELOPMENT	0	10,735	578	1,572	879	325
	Subtotal - 0620 CIVIL SERVICES	**0**	**10,735**	**578**	**1,572**	**879**	**325**
15	RENO DIRECT	0	25,794	1,388	3,776	2,112	780
15	SUSTAINABILITY	0	28,231	1,519	4,133	2,312	854
	Subtotal - 0735 COMMUNITY ENGAGEMENT & SERVICES	**0**	**54,025**	**2,907**	**7,910**	**4,424**	**1,634**
24	CITY HALL	0	39,307	2,115	5,755	3,219	1,189
24	OTHER BUILDINGS	0	86,001	4,627	12,591	7,042	2,602
	Subtotal - 1250-1210 MAINT & OPS - FACILITY MAINTENANCE	**0**	**125,308**	**6,742**	**18,346**	**10,261**	**3,791**
27	GF PROPERTIES	0	15,518	835	2,272	1,271	469
	Subtotal - 1200-1290 PW - PROP MGMNT	**0**	**15,518**	**835**	**2,272**	**1,271**	**469**
Total Incoming		**$236,138**	**$1,333,525**	**$84,459**	**$229,809**	**$128,536**	**$47,488**
C. Total Allocated			**$8,477,388**	**$726,175**	**$981,308**	**$892,270**	**$521,380**
				8.57%	**11.58%**	**10.53%**	**6.15%**

B. Incoming Costs (Default Spread Salary)

Seq. 4: 0300 CITY MANAGER

Seq #	Department/Cost Pool	First Incoming	Second Incoming	CORP YARD SECURITY
1	CITY HALL DEPRECIATION	$96,290	$0	$1,188
	Subtotal - DEPRECIATION	**96,290**	**0**	**1,188**
2	LEGISLATIVE	17,619	6,577	298
2	CNCL MEETINGS	91,291	36,639	1,578
	Subtotal - 0100 CITY COUNCIL	**108,910**	**43,217**	**1,876**
3	CENTRAL CASHIERING	5,687	1,795	92
3	COUNCIL SUPPORT	19,299	5,629	307
3	OPEN RECORDS REQUESTS	124	36	2
3	CREDIT CARD FEES	5,828	0	72
	Subtotal - 0200 CITY CLERK	**30,939**	**7,459**	**474**
4	ADMINISTRATION	0	78,164	964
4	COUNCIL AGENDAS	0	23,959	295
4	I & E - COUNCIL SUPPORT	0	16,565	204
4	CITY HALL SECURITY	0	30,374	375
	Subtotal - 0300 CITY MANAGER	**0**	**149,061**	**1,838**
6	STRATEGIC COMMUNICATIONS	0	82,755	1,021
6	GRAPHIC DESIGN	0	24,799	306
6	PRINTING COSTS	0	11,159	138
	Subtotal - 0350 COMMUNICATIONS	**0**	**118,713**	**1,464**
7	0370 OFFICE OF POLICY & STRATEGY	0	28,304	349
	Subtotal - 0370 OFFICE OF POLICY & STRATEGY	**0**	**28,304**	**349**
8	IT SERVICES	0	76,787	947
8	HELP DESK	0	26,402	326
8	ACCELA	0	6,680	82
8	ACCELA LICENSE	0	3,497	43
8	SERVOS SOFTWARE	0	16,444	203
8	GIS	0	36,602	451
8	VOIP	0	1,934	24
8	CELL SERVICE	0	11,240	139
8	INTERNET	0	9,365	116
8	OUTSIDE SVC	0	161,434	1,991
	Subtotal - 1700 INFORMATION TECHNOLOGY	**0**	**350,385**	**4,321**
9	BUDGET	0	22,135	273

B. Incoming Costs (Default Spread Salary)

Seq. 4: 0300 CITY MANAGER

Seq #	Department/Cost Pool	First Incoming	Second Incoming	CORP YARD SECURITY
9	ACCOUNTS RECEIVABLE	0	5,904	73
9	ACCOUNTS PAYABLE	0	18,667	230
9	GENERAL ACCOUNTING	0	17,238	213
9	CITYWIDE SUPPORT	0	21,824	269
9	BANKING	0	2,881	36
	Subtotal - 0400 FINANCE	**0**	**88,649**	**1,093**
10	CIVIL	0	261,003	3,219
	Subtotal - 0500 CITY ATTORNEY	**0**	**261,003**	**3,219**
11	EMPLOYEE SERVICES & PAYROLL	0	81,148	1,001
	Subtotal - 0600 HUMAN RESOURCES	**0**	**81,148**	**1,001**
12	WORKFORCE PLANNING - DEVELOPMENT	0	10,735	132
	Subtotal - 0620 CIVIL SERVICES	**0**	**10,735**	**132**
15	RENO DIRECT	0	25,794	318
15	SUSTAINABILITY	0	28,231	348
	Subtotal - 0735 COMMUNITY ENGAGEMENT & SERVICES	**0**	**54,025**	**666**
24	CITY HALL	0	39,307	485
24	OTHER BUILDINGS	0	86,001	1,061
	Subtotal - 1250-1210 MAINT & OPS - FACILITY MAINTENANCE	**0**	**125,308**	**1,545**
27	GF PROPERTIES	0	15,518	191
	Subtotal - 1200-1290 PW - PROP MGMNT	**0**	**15,518**	**191**
Total Incoming		**$236,138**	**$1,333,525**	**$19,358**
C. Total Allocated			**$8,477,388**	**$212,542**
				2.51%

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 1: ADMINISTRATION

Seq. 4: 0300 CITY MANAGER

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	0100 CITY COUNCIL	7.00	0.50%	$14,591	$0	$14,591	$0	$14,591
4	0300 CITY MANAGER	37.50	2.66%	78,164	0	78,164	0	78,164
6	0350 COMMUNICATIONS	7.00	0.50%	14,591	0	14,591	3,082	17,673
8	1700 INFORMATION TECHNOLOGY	29.00	2.06%	60,447	0	60,447	12,770	73,217
9	0400 FINANCE	14.00	0.99%	29,181	0	29,181	6,165	35,346
11	0600 HUMAN RESOURCES	17.00	1.21%	35,434	0	35,434	7,486	42,920
13	0700 DEVELOPMENT SERVICES	9.65	0.69%	20,114	0	20,114	4,249	24,364
17	0780 PARKING & CODE ENFORCEMENT	14.15	1.00%	29,494	0	29,494	6,231	35,725
18	0880 PUBLIC SAFETY DISPATCH	59.00	4.19%	122,979	0	122,979	25,981	148,959
19	0800 POLICE - ALL OTHER	452.00	32.09%	942,141	0	942,141	199,037	1,141,178
20	0900 FIRE	313.00	22.22%	652,412	0	652,412	137,829	790,241
22	1200-0001 PW - PROGRAM & SVC MGMNT	1.35	0.10%	2,814	0	2,814	594	3,408
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	17.75	1.26%	36,998	0	36,998	7,816	44,814
25	1200 PW - ALL OTHER	12.10	0.86%	25,221	0	25,221	5,328	30,549
27	1200-1290 PW - PROP MGMNT	1.00	0.07%	2,084	0	2,084	440	2,525
28	1300 PARKS AND RECREATION	94.50	6.71%	196,974	0	196,974	41,613	238,587
32	FUND 10010-10035 HAND	9.00	0.64%	18,759	0	18,759	3,963	22,723
33	FUND 10040 STREET FUND	94.80	6.73%	197,599	0	197,599	41,745	239,344
52	FUND 30040 ARPA-ARRA GRANTS CAP PROJ	2.00	0.14%	4,169	0	4,169	881	5,049
58	FUND 40000 SANITARY SEWER O/M FUND	111.60	7.92%	232,617	0	232,617	49,143	281,760
60	FUND 40060 BUILDING PERMIT FUND	77.60	5.51%	161,748	0	161,748	34,171	195,919
61	FUND 50000 FLEET MANAGEMENT FUND	16.40	1.16%	34,184	0	34,184	7,222	41,406
62	FUND 50010 RISK MANAGEMENT FUND	4.50	0.32%	9,380	0	9,380	1,982	11,361
68	FUND 85xxx REDEVELOPMENT	4.50	0.32%	9,380	0	9,380	1,982	11,361
69	OTHER	2.00	0.14%	4,169	0	4,169	881	5,049

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 1: ADMINISTRATION

Seq. 4: 0300 CITY MANAGER

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal		**1,408.40**	**100.00%**	**$2,935,643**	**$0**	**$2,935,643**	**$600,591**	**$3,536,234**
Direct Bills						0		0
Total						**$2,935,643**		**$3,536,234**

Allocation Basis Units: NUMBER OF FTE'S PER DEPT, EXCL CLERK, ATTY, CIVIL SVC, & MUN CRT

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 2: INTERNAL AUDIT
Seq. 4: 0300 CITY MANAGER

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9	0400 FINANCE	780	35.45%	$186,903	$0	$186,903	$46,016	$232,919
11	0600 HUMAN RESOURCES	640	29.09%	153,356	0	153,356	37,757	191,113
12	0620 CIVIL SERVICES	50	2.27%	11,981	0	11,981	2,950	14,931
19	0800 POLICE - ALL OTHER	520	23.64%	124,602	0	124,602	30,677	155,279
20	0900 FIRE	30	1.36%	7,189	0	7,189	1,770	8,958
33	FUND 10040 STREET FUND	20	0.91%	4,792	0	4,792	1,180	5,972
61	FUND 50000 FLEET MANAGEMENT FUND	40	1.82%	9,585	0	9,585	2,360	11,945
62	FUND 50010 RISK MANAGEMENT FUND	120	5.45%	28,754	0	28,754	7,079	35,834
Subtotal		**2,200**	**100.00%**	**$527,163**	**$0**	**$527,163**	**$129,788**	**$656,951**
Direct Bills						0		0
Total						**$527,163**		**$656,951**

Allocation Basis Units: AUDIT HOURS PER DEPARTMENT

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 3: COUNCIL AGENDAS

Seq. 4: 0300 CITY MANAGER

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	0100 CITY COUNCIL	55	7.32%	$16,070	$0	$16,070	$0	$16,070
3	0200 CITY CLERK	45	5.99%	13,148	0	13,148	0	13,148
4	0300 CITY MANAGER	82	10.92%	23,959	0	23,959	0	23,959
8	1700 INFORMATION TECHNOLOGY	4	0.53%	1,169	0	1,169	395	1,564
9	0400 FINANCE	40	5.33%	11,687	0	11,687	3,949	15,636
10	0500 CITY ATTORNEY	12	1.60%	3,506	0	3,506	1,185	4,691
11	0600 HUMAN RESOURCES	20	2.66%	5,844	0	5,844	1,974	7,818
13	0700 DEVELOPMENT SERVICES	89	11.85%	26,004	0	26,004	8,786	34,790
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	5	0.67%	1,461	0	1,461	494	1,954
15	0735 COMMUNITY ENGAGEMENT & SERVICES	1	0.13%	292	0	292	99	391
16	0750 BUSINESS LICENSE	147	19.57%	42,950	0	42,950	14,512	57,462
17	0780 PARKING & CODE ENFORCEMENT	1	0.13%	292	0	292	99	391
19	0800 POLICE - ALL OTHER	25	3.33%	7,304	0	7,304	2,468	9,772
20	0900 FIRE	16	2.13%	4,675	0	4,675	1,580	6,254
23	1250 MAINTENANCE & OPERATIONS	9	1.20%	2,630	0	2,630	888	3,518
25	1200 PW - ALL OTHER	12	1.60%	3,506	0	3,506	1,185	4,691
28	1300 PARKS AND RECREATION	35	4.66%	10,226	0	10,226	3,455	13,681
32	FUND 10010-10035 HAND	10	1.33%	2,922	0	2,922	987	3,909
33	FUND 10040 STREET FUND	20	2.66%	5,844	0	5,844	1,974	7,818
36	FUND 10060 ROOM TAX FUND	2	0.27%	584	0	584	197	782
39	FUND 10090 STATE ASSET FORFEITURE FUND	2	0.27%	584	0	584	197	782
42	FUND 30000 PW CAPITAL PROJECTS FUND	6	0.80%	1,753	0	1,753	592	2,345
45	FUND 30004 PARKS GEN CAPITAL PROJECTS FUND	1	0.13%	292	0	292	99	391
46	FUND 30006 PUBLIC WORKS MAINT FUND	5	0.67%	1,461	0	1,461	494	1,954
48	FUND 30011 PUBLIC ART CP MAINT	5	0.67%	1,461	0	1,461	494	1,954

Allocation Details

Cost Pool 3: COUNCIL AGENDAS

Seq. 4: 0300 CITY MANAGER

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
	RESERVE							
50	FUND 30020 ROOM SURCHARGE (AB 376) CAP PRJ	4	0.53%	1,169	0	1,169	395	1,564
52	FUND 30040 ARPA-ARRA GRANTS CAP PROJ	13	1.73%	3,798	0	3,798	1,283	5,082
56	FUND 32021 RETRAC ENHANCE/MAINTENANCE FUND	1	0.13%	292	0	292	99	391
57	FUND 32085 GREEN ENERGY BONDS CAP PRJT FUND	1	0.13%	292	0	292	99	391
58	FUND 40000 SANITARY SEWER O/M FUND	58	7.72%	16,946	0	16,946	5,726	22,672
60	FUND 40060 BUILDING PERMIT FUND	3	0.40%	877	0	877	296	1,173
61	FUND 50000 FLEET MANAGEMENT FUND	4	0.53%	1,169	0	1,169	395	1,564
62	FUND 50010 RISK MANAGEMENT FUND	1	0.13%	292	0	292	99	391
65	FUND 50045 HIGH DEDUCTIBLE SF MEDICAL FUND	3	0.40%	877	0	877	296	1,173
66	FUND 50050 WORKERS COMP SELF FUNDED	1	0.13%	292	0	292	99	391
68	FUND 85xxx REDEVELOPMENT	8	1.07%	2,337	0	2,337	790	3,127
69	OTHER	2	0.27%	584	0	584	197	782
71	FUND 50035 UMR SELF FUNDED MEDICAL FUND	3	0.40%	877	0	877	296	1,173
Subtotal		**751**	**100.00%**	**$219,426**	**$0**	**$219,426**	**$56,171**	**$275,597**
Direct Bills						0		0
Total						**$219,426**		**$275,597**

Allocation Basis Units: NUMBER OF AGENDA ITEMS PER DEPARTMENT

Allocation Details
Cost Pool 4: ARTS, CULTURE & SPECIAL EVENTS

Seq. 4: 0300 CITY MANAGER

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
70	General Gov / Unallowable	100	100.00%	$560,934	$0	$560,934	$113,996	$674,930
Subtotal		**100**	**100.00%**	**$560,934**	**$0**	**$560,934**	**$113,996**	**$674,930**
Direct Bills						0		0
Total						**$560,934**		**$674,930**

Allocation Basis Units: Direct to General Gov / Unallowable

Allocation Details

Cost Pool 5: ECONOMIC DEVELOPMENT

Seq. 4: 0300 CITY MANAGER

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
70	General Gov / Unallowable	100	100.00%	$654,422	$0	$654,422	$71,753	$726,175
Subtotal		**100**	**100.00%**	**$654,422**	**$0**	**$654,422**	**$71,753**	**$726,175**
Direct Bills						0		0
Total						**$654,422**		**$726,175**

Allocation Basis Units: Direct to General Gov / Unallowable

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 6: I & E - COUNCIL SUPPORT

Seq. 4: 0300 CITY MANAGER

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	0100 CITY COUNCIL	1,793,621.43	0.36%	$2,829	$0	$2,829	$0	$2,829
3	0200 CITY CLERK	1,798,331.73	0.36%	2,836	0	2,836	0	2,836
4	0300 CITY MANAGER	10,502,801.09	2.11%	16,565	0	16,565	0	16,565
6	0350 COMMUNICATIONS	1,606,549.92	0.32%	2,534	0	2,534	648	3,181
7	0370 OFFICE OF POLICY & STRATEGY	1,321,050.99	0.27%	2,084	0	2,084	533	2,616
8	1700 INFORMATION TECHNOLOGY	14,162,060.19	2.84%	22,336	0	22,336	5,709	28,045
9	0400 FINANCE	3,090,294.30	0.62%	4,874	0	4,874	1,246	6,120
10	0500 CITY ATTORNEY	6,091,321.60	1.22%	9,607	0	9,607	2,456	12,063
11	0600 HUMAN RESOURCES	3,642,804.95	0.73%	5,745	0	5,745	1,469	7,214
12	0620 CIVIL SERVICES	1,074,127.31	0.22%	1,694	0	1,694	433	2,127
13	0700 DEVELOPMENT SERVICES	3,470,614.70	0.70%	5,474	0	5,474	1,399	6,873
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	83,970.80	0.02%	132	0	132	34	166
15	0735 COMMUNITY ENGAGEMENT & SERVICES	1,515,985.20	0.30%	2,391	0	2,391	611	3,002
16	0750 BUSINESS LICENSE	1,416,546.42	0.28%	2,234	0	2,234	571	2,805
17	0780 PARKING & CODE ENFORCEMENT	2,348,827.52	0.47%	3,705	0	3,705	947	4,651
18	0880 PUBLIC SAFETY DISPATCH	8,808,804.24	1.77%	13,893	0	13,893	3,551	17,444
19	0800 POLICE - ALL OTHER	105,809,485.96	21.23%	166,882	0	166,882	42,655	209,537
20	0900 FIRE	83,376,632.70	16.73%	131,501	0	131,501	33,612	165,113
21	1100 MUNICIPAL COURT	11,223,443.91	2.25%	17,702	0	17,702	4,524	22,226
22	1200-0001 PW - PROGRAM & SVC MGMNT	860,162.35	0.17%	1,357	0	1,357	347	1,703
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	7,807,954.09	1.57%	12,315	0	12,315	3,148	15,462
25	1200 PW - ALL OTHER	2,564,184.11	0.51%	4,044	0	4,044	1,034	5,078
27	1200-1290 PW - PROP MGMNT	418,311.83	0.08%	660	0	660	169	828
28	1300 PARKS AND RECREATION	17,205,903.51	3.45%	27,137	0	27,137	6,936	34,073
30	1600 INTERGOVERNMENTAL	9,060,889.18	1.82%	14,291	0	14,291	3,653	17,944
31	1900 NON-DEPARTMENTAL	19,087.88	0.00%	30	0	30	8	38
32	FUND 10010-10035 HAND	6,556,805.74	1.32%	10,341	0	10,341	2,643	12,985

Allocation Details
Cost Pool 6: I & E - COUNCIL SUPPORT

Seq. 4: 0300 CITY MANAGER

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
33	FUND 10040 STREET FUND	27,093,521.00	5.44%	42,732	0	42,732	10,922	53,654
34	FUND 10053 PERFORMANCE DEPOSIT	681,474.00	0.14%	1,075	0	1,075	275	1,350
36	FUND 10060 ROOM TAX FUND	402,130.31	0.08%	634	0	634	162	796
37	FUND 10080 COURT ADMIN ASSESSMENT FUND	4,564.58	0.00%	7	0	7	2	9
38	FUND 10085 COURT COLLECTION FUND	21,551.15	0.00%	34	0	34	9	43
39	FUND 10090 STATE ASSET FORFEITURE FUND	65,309.12	0.01%	103	0	103	26	129
40	FUND 10091 DOJ EQUITABLE SHARING FUND (RPD)	84,331.88	0.02%	133	0	133	34	167
41	FUND 2xxxx DEBT SERVICE FUNDS	95,370.62	0.02%	150	0	150	38	189
42	FUND 30000 PW CAPITAL PROJECTS FUND	250,381.04	0.05%	395	0	395	101	496
43	FUND 30001 GRANT FUNDED CAPITAL PROJECTS	1,191.50	0.00%	2	0	2	0	2
44	FUND 30003 OTHER DEPT GEN CAP PROJ FUND	380,210.95	0.08%	600	0	600	153	753
45	FUND 30004 PARKS GEN CAPITAL PROJECTS FUND	385,877.94	0.08%	609	0	609	156	764
46	FUND 30006 PUBLIC WORKS MAINT FUND	1,414,524.52	0.28%	2,231	0	2,231	570	2,801
47	FUND 30008 POLICE CAPITAL PROJECT FUND	19,109.94	0.00%	30	0	30	8	38
48	FUND 30011 PUBLIC ART CP MAINT RESERVE	100,346.18	0.02%	158	0	158	40	199
49	FUND 30013 MOANA POOL CAP PROJ FUND	129,998.56	0.03%	205	0	205	52	257
50	FUND 30020 ROOM SURCHARGE (AB 376) CAP PRJ	193,159.00	0.04%	305	0	305	78	383
51	FUND 30035 FIRE CAPITAL PROJCT FUND	101,181.84	0.02%	160	0	160	41	200

Allocation Details

Cost Pool 6: I & E - COUNCIL SUPPORT

Seq. 4: 0300 CITY MANAGER

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52	FUND 30040 ARPA-ARRA GRANTS CAP PROJ	4,926,316.03	0.99%	7,770	0	7,770	1,986	9,756
53	FUND 30050 BLIGHT MITIGATION CAP PROJ FUND	27,587.97	0.01%	44	0	44	11	55
54	FUND 30090 SPECIAL AD-VALOREM CAPITAL TAX	379,208.68	0.08%	598	0	598	153	751
55	FUND 310xx PARK DISTRICTS	211,833.47	0.04%	334	0	334	85	419
56	FUND 32021 RETRAC ENHANCE/MAINTENANCE FUND	283,625.58	0.06%	447	0	447	114	562
58	FUND 40000 SANITARY SEWER O/M FUND	59,051,717.54	11.85%	93,136	0	93,136	23,805	116,942
59	FUND 40001 SANITARY SEWER CAPITAL PROJECTS	2,977,328.80	0.60%	4,696	0	4,696	1,200	5,896
60	FUND 40060 BUILDING PERMIT FUND	13,997,349.49	2.81%	22,077	0	22,077	5,643	27,719
61	FUND 50000 FLEET MANAGEMENT FUND	6,412,954.04	1.29%	10,114	0	10,114	2,585	12,700
62	FUND 50010 RISK MANAGEMENT FUND	6,211,355.44	1.25%	9,797	0	9,797	2,504	12,301
65	FUND 50045 HIGH DEDUCTIBLE SF MEDICAL FUND	24,166.90	0.00%	38	0	38	10	48
66	FUND 50050 WORKERS COMP SELF FUNDED	19,436,163.76	3.90%	30,655	0	30,655	7,835	38,490
67	FUND 80000/82000 REDEVELOPMENT	845,308.13	0.17%	1,333	0	1,333	341	1,674
68	FUND 85xxx REDEVELOPMENT	2,290,466.24	0.46%	3,613	0	3,613	923	4,536
69	OTHER	868,828.38	0.17%	1,370	0	1,370	350	1,721
71	FUND 50035 UMR SELF FUNDED MEDICAL FUND	41,399,241.65	8.31%	65,295	0	65,295	16,689	81,984
Subtotal		**498,398,259.88**	**100.00%**	**$786,072**	**$0**	**$786,072**	**$195,237**	**$981,308**
Direct Bills						0		0
Total						**$786,072**		**$981,308**

Allocation Basis Units: OPERATING EXPENDITURES PER DEPARTMENT

Allocation Details
Cost Pool 7: CLEAN & SAFE

Seq. 4: 0300 CITY MANAGER

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
70	General Gov / Unallowable	100	100.00%	$783,071	$0	$783,071	$109,199	$892,270
Subtotal		**100**	**100.00%**	**$783,071**	**$0**	**$783,071**	**$109,199**	**$892,270**
Direct Bills						0		0
Total						**$783,071**		**$892,270**

Allocation Basis Units: Direct to General Gov / Unallowable

Allocation Details
Cost Pool 8: CITY HALL SECURITY

Seq. 4: 0300 CITY MANAGER

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	0100 CITY COUNCIL	9,641.00	10.45%	$50,289	$0	$50,289	$0	$50,289
3	0200 CITY CLERK	1,057.00	1.15%	5,513	0	5,513	0	5,513
4	0300 CITY MANAGER	5,823.00	6.31%	30,374	0	30,374	0	30,374
6	0350 COMMUNICATIONS	1,871.00	2.03%	9,759	0	9,759	997	10,757
8	1700 INFORMATION TECHNOLOGY	5,871.00	6.37%	30,624	0	30,624	3,129	33,753
9	0400 FINANCE	5,595.00	6.07%	29,184	0	29,184	2,982	32,166
10	0500 CITY ATTORNEY	11,134.00	12.07%	58,076	0	58,076	5,934	64,010
11	0600 HUMAN RESOURCES	6,071.00	6.58%	31,667	0	31,667	3,235	34,903
12	0620 CIVIL SERVICES	540.00	0.59%	2,817	0	2,817	288	3,104
13	0700 DEVELOPMENT SERVICES	5,871.00	6.37%	30,624	0	30,624	3,129	33,753
15	0735 COMMUNITY ENGAGEMENT & SERVICES	2,500.00	2.71%	13,040	0	13,040	1,332	14,373
16	0750 BUSINESS LICENSE	700.00	0.76%	3,651	0	3,651	373	4,024
17	0780 PARKING & CODE ENFORCEMENT	2,295.00	2.49%	11,971	0	11,971	1,223	13,194
20	0900 FIRE	5,971.00	6.47%	31,146	0	31,146	3,182	34,328
25	1200 PW - ALL OTHER	3,804.20	4.13%	19,843	0	19,843	2,027	21,871
28	1300 PARKS AND RECREATION	900.00	0.98%	4,695	0	4,695	480	5,174
32	FUND 10010-10035 HAND	3,600.00	3.90%	18,778	0	18,778	1,919	20,697
33	FUND 10040 STREET FUND	2,428.40	2.63%	12,667	0	12,667	1,294	13,961
58	FUND 40000 SANITARY SEWER O/M FUND	8,397.40	9.11%	43,802	0	43,802	4,475	48,277
60	FUND 40060 BUILDING PERMIT FUND	7,551.00	8.19%	39,387	0	39,387	4,024	43,411
67	FUND 80000/82000 REDEVELOPMENT	600.00	0.65%	3,130	0	3,130	320	3,449
Subtotal		**92,221.00**	**100.00%**	**$481,037**	**$0**	**$481,037**	**$40,344**	**$521,380**
Direct Bills						0		0
Total						**$481,037**		**$521,380**

Allocation Basis Units: OCCUPIED SQUARE FOOTAGE PER DEPARTMENT AT CITY HALL

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 9: CORP YARD SECURITY

Seq. 4: 0300 CITY MANAGER

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22	1200-0001 PW - PROGRAM & SVC MGMNT	1,589	1.45%	$2,850	$0	$2,850	$239	$3,089
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	10,402	9.51%	18,658	0	18,658	1,565	20,222
33	FUND 10040 STREET FUND	58,165	53.20%	104,328	0	104,328	8,750	113,077
58	FUND 40000 SANITARY SEWER O/M FUND	9,527	8.71%	17,088	0	17,088	1,433	18,521
61	FUND 50000 FLEET MANAGEMENT FUND	29,645	27.12%	53,173	0	53,173	4,459	57,632
Subtotal		**109,328**	**100.00%**	**$196,096**	**$0**	**$196,096**	**$16,446**	**$212,542**
Direct Bills						0		0
Total						**$196,096**		**$212,542**

Allocation Basis Units: OCCUPIED SQUARE FOOTAGE PER DEPARTMENT AT CORP YARD

Allocation Summary **Seq. 4: 0300 CITY MANAGER**

Seq #	Department Name	ADMINISTRATION	INTERNAL AUDIT	COUNCIL AGENDAS	ARTS, CULTURE & SPECIAL EVENTS	ECONOMIC DEVELOPMENT	I & E - COUNCIL SUPPORT
2	0100 CITY COUNCIL	$14,591	$0	$16,070	$0	$0	$2,829
3	0200 CITY CLERK	0	0	13,148	0	0	2,836
4	0300 CITY MANAGER	78,164	0	23,959	0	0	16,565
6	0350 COMMUNICATIONS	17,673	0	0	0	0	3,181
7	0370 OFFICE OF POLICY & STRATEGY	0	0	0	0	0	2,616
8	1700 INFORMATION TECHNOLOGY	73,217	0	1,564	0	0	28,045
9	0400 FINANCE	35,346	232,919	15,636	0	0	6,120
10	0500 CITY ATTORNEY	0	0	4,691	0	0	12,063
11	0600 HUMAN RESOURCES	42,920	191,113	7,818	0	0	7,214
12	0620 CIVIL SERVICES	0	14,931	0	0	0	2,127
13	0700 DEVELOPMENT SERVICES	24,364	0	34,790	0	0	6,873
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	0	0	1,954	0	0	166
15	0735 COMMUNITY ENGAGEMENT & SERVICES	0	0	391	0	0	3,002
16	0750 BUSINESS LICENSE	0	0	57,462	0	0	2,805
17	0780 PARKING & CODE ENFORCEMENT	35,725	0	391	0	0	4,651
18	0880 PUBLIC SAFETY DISPATCH	148,959	0	0	0	0	17,444
19	0800 POLICE - ALL OTHER	1,141,178	155,279	9,772	0	0	209,537
20	0900 FIRE	790,241	8,958	6,254	0	0	165,113
21	1100 MUNICIPAL COURT	0	0	0	0	0	22,226
22	1200-0001 PW - PROGRAM & SVC MGMNT	3,408	0	0	0	0	1,703
23	1250 MAINTENANCE & OPERATIONS	0	0	3,518	0	0	0
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	44,814	0	0	0	0	15,462
25	1200 PW - ALL OTHER	30,549	0	4,691	0	0	5,078
27	1200-1290 PW - PROP MGMNT	2,525	0	0	0	0	828
28	1300 PARKS AND RECREATION	238,587	0	13,681	0	0	34,073
30	1600 INTERGOVERNMENTAL	0	0	0	0	0	17,944
31	1900 NON-DEPARTMENTAL	0	0	0	0	0	38
32	FUND 10010-10035 HAND	22,723	0	3,909	0	0	12,985
33	FUND 10040 STREET FUND	239,344	5,972	7,818	0	0	53,654
34	FUND 10053 PERFORMANCE DEPOSIT	0	0	0	0	0	1,350
36	FUND 10060 ROOM TAX FUND	0	0	782	0	0	796

Allocation Summary

Seq. 4: 0300 CITY MANAGER

Seq #	Department Name	ADMINISTRATION	INTERNAL AUDIT	COUNCIL AGENDAS	ARTS, CULTURE & SPECIAL EVENTS	ECONOMIC DEVELOPMENT	I & E - COUNCIL SUPPORT
37	FUND 10080 COURT ADMIN ASSESSMENT FUND	0	0	0	0	0	9
38	FUND 10085 COURT COLLECTION FUND	0	0	0	0	0	43
39	FUND 10090 STATE ASSET FORFEITURE FUND	0	0	782	0	0	129
40	FUND 10091 DOJ EQUITABLE SHARING FUND (RPD)	0	0	0	0	0	167
41	FUND 2xxxx DEBT SERVICE FUNDS	0	0	0	0	0	189
42	FUND 30000 PW CAPITAL PROJECTS FUND	0	0	2,345	0	0	496
43	FUND 30001 GRANT FUNDED CAPITAL PROJECTS	0	0	0	0	0	2
44	FUND 30003 OTHER DEPT GEN CAP PROJ FUND	0	0	0	0	0	753
45	FUND 30004 PARKS GEN CAPITAL PROJECTS FUND	0	0	391	0	0	764
46	FUND 30006 PUBLIC WORKS MAINT FUND	0	0	1,954	0	0	2,801
47	FUND 30008 POLICE CAPITAL PROJECT FUND	0	0	0	0	0	38
48	FUND 30011 PUBLIC ART CP MAINT RESERVE	0	0	1,954	0	0	199
49	FUND 30013 MOANA POOL CAP PROJ FUND	0	0	0	0	0	257
50	FUND 30020 ROOM SURCHARGE (AB 376) CAP PRJ	0	0	1,564	0	0	383
51	FUND 30035 FIRE CAPITAL PROJCT FUND	0	0	0	0	0	200
52	FUND 30040 ARPA-ARRA GRANTS CAP PROJ	5,049	0	5,082	0	0	9,756
53	FUND 30050 BLIGHT MITIGATION CAP PROJ FUND	0	0	0	0	0	55
54	FUND 30090 SPECIAL AD-VALOREM CAPITAL TAX	0	0	0	0	0	751
55	FUND 310xx PARK DISTRICTS	0	0	0	0	0	419
56	FUND 32021 RETRAC ENHANCE/MAINTENANCE FUND	0	0	391	0	0	562
57	FUND 32085 GREEN ENERGY BONDS CAP PRJT FUND	0	0	391	0	0	0
58	FUND 40000 SANITARY SEWER O/M FUND	281,760	0	22,672	0	0	116,942
59	FUND 40001 SANITARY SEWER CAPITAL PROJECTS	0	0	0	0	0	5,896
60	FUND 40060 BUILDING PERMIT FUND	195,919	0	1,173	0	0	27,719
61	FUND 50000 FLEET MANAGEMENT FUND	41,406	11,945	1,564	0	0	12,700
62	FUND 50010 RISK MANAGEMENT FUND	11,361	35,834	391	0	0	12,301

Allocation Summary **Seq. 4: 0300 CITY MANAGER**

Seq #	Department Name	ADMINISTRATION	INTERNAL AUDIT	COUNCIL AGENDAS	ARTS, CULTURE & SPECIAL EVENTS	ECONOMIC DEVELOPMENT	I & E - COUNCIL SUPPORT
65	FUND 50045 HIGH DEDUCTIBLE SF MEDICAL FUND	0	0	1,173	0	0	48
66	FUND 50050 WORKERS COMP SELF FUNDED	0	0	391	0	0	38,490
67	FUND 80000/82000 REDEVELOPMENT	0	0	0	0	0	1,674
68	FUND 85xxx REDEVELOPMENT	11,361	0	3,127	0	0	4,536
69	OTHER	5,049	0	782	0	0	1,721
70	General Gov / Unallowable	0	0	0	674,930	726,175	0
71	FUND 50035 UMR SELF FUNDED MEDICAL FUND	0	0	1,173	0	0	81,984
Direct Bills		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total		**$3,536,234**	**$656,951**	**$275,597**	**$674,930**	**$726,175**	**$981,308**

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Summary **Seq. 4: 0300 CITY MANAGER**

Seq #	Department Name	CLEAN & SAFE	CITY HALL SECURITY	CORP YARD SECURITY	Total
2	0100 CITY COUNCIL	$0	$50,289	$0	$83,778
3	0200 CITY CLERK	0	5,513	0	21,498
4	0300 CITY MANAGER	0	30,374	0	149,061
6	0350 COMMUNICATIONS	0	10,757	0	31,611
7	0370 OFFICE OF POLICY & STRATEGY	0	0	0	2,616
8	1700 INFORMATION TECHNOLOGY	0	33,753	0	136,579
9	0400 FINANCE	0	32,166	0	322,187
10	0500 CITY ATTORNEY	0	64,010	0	80,764
11	0600 HUMAN RESOURCES	0	34,903	0	283,968
12	0620 CIVIL SERVICES	0	3,104	0	20,162
13	0700 DEVELOPMENT SERVICES	0	33,753	0	99,779
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	0	0	0	2,121
15	0735 COMMUNITY ENGAGEMENT & SERVICES	0	14,373	0	17,766
16	0750 BUSINESS LICENSE	0	4,024	0	64,291
17	0780 PARKING & CODE ENFORCEMENT	0	13,194	0	53,961
18	0880 PUBLIC SAFETY DISPATCH	0	0	0	166,403
19	0800 POLICE - ALL OTHER	0	0	0	1,515,767
20	0900 FIRE	0	34,328	0	1,004,894
21	1100 MUNICIPAL COURT	0	0	0	22,226
22	1200-0001 PW - PROGRAM & SVC MGMNT	0	0	3,089	8,201
23	1250 MAINTENANCE & OPERATIONS	0	0	0	3,518
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	0	0	20,222	80,499
25	1200 PW - ALL OTHER	0	21,871	0	62,189
27	1200-1290 PW - PROP MGMNT	0	0	0	3,353
28	1300 PARKS AND RECREATION	0	5,174	0	291,516
30	1600 INTERGOVERNMENTAL	0	0	0	17,944
31	1900 NON-DEPARTMENTAL	0	0	0	38
32	FUND 10010-10035 HAND	0	20,697	0	60,313
33	FUND 10040 STREET FUND	0	13,961	113,077	433,827
34	FUND 10053 PERFORMANCE DEPOSIT	0	0	0	1,350
36	FUND 10060 ROOM TAX FUND	0	0	0	1,578

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Summary **Seq. 4: 0300 CITY MANAGER**

Seq #	Department Name	CLEAN & SAFE	CITY HALL SECURITY	CORP YARD SECURITY	Total
37	FUND 10080 COURT ADMIN ASSESSMENT FUND	0	0	0	9
38	FUND 10085 COURT COLLECTION FUND	0	0	0	43
39	FUND 10090 STATE ASSET FORFEITURE FUND	0	0	0	911
40	FUND 10091 DOJ EQUITABLE SHARING FUND (RPD)	0	0	0	167
41	FUND 2xxxx DEBT SERVICE FUNDS	0	0	0	189
42	FUND 30000 PW CAPITAL PROJECTS FUND	0	0	0	2,841
43	FUND 30001 GRANT FUNDED CAPITAL PROJECTS	0	0	0	2
44	FUND 30003 OTHER DEPT GEN CAP PROJ FUND	0	0	0	753
45	FUND 30004 PARKS GEN CAPITAL PROJECTS FUND	0	0	0	1,155
46	FUND 30006 PUBLIC WORKS MAINT FUND	0	0	0	4,756
47	FUND 30008 POLICE CAPITAL PROJECT FUND	0	0	0	38
48	FUND 30011 PUBLIC ART CP MAINT RESERVE	0	0	0	2,153
49	FUND 30013 MOANA POOL CAP PROJ FUND	0	0	0	257
50	FUND 30020 ROOM SURCHARGE (AB 376) CAP PRJ	0	0	0	1,946
51	FUND 30035 FIRE CAPITAL PROJCT FUND	0	0	0	200
52	FUND 30040 ARPA-ARRA GRANTS CAP PROJ	0	0	0	19,887
53	FUND 30050 BLIGHT MITIGATION CAP PROJ FUND	0	0	0	55
54	FUND 30090 SPECIAL AD-VALOREM CAPITAL TAX	0	0	0	751
55	FUND 310xx PARK DISTRICTS	0	0	0	419
56	FUND 32021 RETRAC ENHANCE/MAINTENANCE FUND	0	0	0	953
57	FUND 32085 GREEN ENERGY BONDS CAP PRJT FUND	0	0	0	391
58	FUND 40000 SANITARY SEWER O/M FUND	0	48,277	18,521	488,172
59	FUND 40001 SANITARY SEWER CAPITAL PROJECTS	0	0	0	5,896
60	FUND 40060 BUILDING PERMIT FUND	0	43,411	0	268,222
61	FUND 50000 FLEET MANAGEMENT FUND	0	0	57,632	125,246
62	FUND 50010 RISK MANAGEMENT FUND	0	0	0	59,886

Allocation Summary

Seq. 4: 0300 CITY MANAGER

Seq #	Department Name	CLEAN & SAFE	CITY HALL SECURITY	CORP YARD SECURITY	Total
65	FUND 50045 HIGH DEDUCTIBLE SF MEDICAL FUND	0	0	0	1,221
66	FUND 50050 WORKERS COMP SELF FUNDED	0	0	0	38,881
67	FUND 80000/82000 REDEVELOPMENT	0	3,449	0	5,123
68	FUND 85xxx REDEVELOPMENT	0	0	0	19,024
69	OTHER	0	0	0	7,552
70	General Gov / Unallowable	892,270	0	0	2,293,375
71	FUND 50035 UMR SELF FUNDED MEDICAL FUND	0	0	0	83,157
Direct Bills		**$0**	**$0**	**$0**	**$0**
Total		**$892,270**	**$521,380**	**$212,542**	**$8,477,388**

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP
0350 COMMUNICATIONS

Nature and Extent of Services

The Communications Department handles city-wide communications and media relations. Costs have been functionalized as follows:

- **STRATEGIC COMMUNICATIONS -** Costs identified to this function are allocated based on support time per department.
- **GRAPHIC DESIGN** - Costs identified to this function are allocated based on support time per department.
- **COUNCIL –** Costs have been allocated directly to the City Council.
- **PRINTING COSTS** - Costs for printing have been allocated to departments based on the tracked printing costs.

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

A. Department Costs **Seq. 6: 0350 COMMUNICATIONS**

Description	Type	Amount	General Admin	STRATEGIC COMMUNICATIONS	GRAPHIC DESIGN	PRINTING COSTS
Personnel Costs						
Salaries	S1	$826,800	$0	$743,275	$83,525	$0
Salary % Split			*0.00%*	*89.90%*	*10.10%*	*0.00%*
Fringe Benefits	S	423,778	0	380,967	42,811	0
Subtotal - Personnel Costs		**$1,250,578**	**$0**	**$1,124,242**	**$126,335**	**$0**
Services & Supplies Cost						
Communication	S	8,983	0	8,076	907	0
Employee training/travel	S	5,747	0	5,167	581	0
Miscellaneous operating expense	S	5,634	0	5,065	569	0
Outside services-other	S	155,837	0	140,094	15,743	0
Outside services-printing	P	135,794	0	0	0	135,794
Rentals	S	1,251	0	1,125	126	0
Supplies	S	17,001	0	15,283	1,717	0
Supplies to be tracked	S	598	0	538	60	0
Risk insurance premiums	S	25,127	0	22,589	2,538	0
Subtotal - Services & Supplies		**$355,972**	**$0**	**$197,935**	**$22,243**	**$135,794**
Department Cost Total		**$1,606,550**	**$0**	**$1,322,178**	**$148,578**	**$135,794**
Adjustments to Cost						
Subtotal - Adjustments		**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		1,606,550	0	1,322,178	148,578	135,794
General Admin Distribution			0	0	0	0
Grand Total		**$1,606,550**	**$0**	**$1,322,178**	**$148,578**	**$135,794**

B. Incoming Costs (Default Spread Salary)

Seq. 6: 0350 COMMUNICATIONS

Seq #	Department/Cost Pool	First Incoming	Second Incoming	STRATEGIC COMMUNICATIONS	GRAPHIC DESIGN	PRINTING COSTS
1	CITY HALL DEPRECIATION	$30,939	$0	$27,814	$3,126	$0
	Subtotal - DEPRECIATION	**30,939**	**0**	**27,814**	**3,126**	**0**
2	LEGISLATIVE	2,695	1,006	3,327	374	0
	Subtotal - 0100 CITY COUNCIL	**2,695**	**1,006**	**3,327**	**374**	**0**
3	COUNCIL SUPPORT	2,952	861	3,428	385	0
3	OPEN RECORDS REQUESTS	9	3	10	1	0
	Subtotal - 0200 CITY CLERK	**2,961**	**864**	**3,438**	**386**	**0**
4	ADMINISTRATION	14,591	3,082	15,888	1,785	0
4	I & E - COUNCIL SUPPORT	2,534	648	2,860	321	0
4	CITY HALL SECURITY	9,759	997	9,670	1,087	0
	Subtotal - 0300 CITY MANAGER	**26,884**	**4,727**	**28,418**	**3,193**	**0**
6	STRATEGIC COMMUNICATIONS	0	110,340	99,193	11,147	0
6	GRAPHIC DESIGN	0	30,998	27,867	3,131	0
6	PRINTING COSTS	0	1,020	917	103	0
	Subtotal - 0350 COMMUNICATIONS	**0**	**142,358**	**127,977**	**14,381**	**0**
7	0370 OFFICE OF POLICY & STRATEGY	0	4,329	3,892	437	0
	Subtotal - 0370 OFFICE OF POLICY & STRATEGY	**0**	**4,329**	**3,892**	**437**	**0**
8	IT SERVICES	0	14,334	12,886	1,448	0
8	HELP DESK	0	5,824	5,236	588	0
8	GIS	0	3,660	3,290	370	0
8	VOIP	0	602	541	61	0
8	CELL SERVICE	0	3,421	3,075	346	0
8	INTERNET	0	1,240	1,114	125	0
8	OUTSIDE SVC	0	94	85	10	0
	Subtotal - 1700 INFORMATION TECHNOLOGY	**0**	**29,174**	**26,227**	**2,947**	**0**
9	BUDGET	0	3,386	3,044	342	0
9	ACCOUNTS PAYABLE	0	19,716	17,725	1,992	0
9	GENERAL ACCOUNTING	0	2,637	2,370	266	0
9	CITYWIDE SUPPORT	0	4,074	3,662	412	0
9	BANKING	0	347	312	35	0
	Subtotal - 0400 FINANCE	**0**	**30,160**	**27,113**	**3,047**	**0**
10	CIVIL	0	5,419	4,871	547	0
	Subtotal - 0500 CITY ATTORNEY	**0**	**5,419**	**4,871**	**547**	**0**
11	EMPLOYEE SERVICES & PAYROLL	0	15,148	13,617	1,530	0

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

B. Incoming Costs (Default Spread Salary) **Seq. 6: 0350 COMMUNICATIONS**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	STRATEGIC COMMUNICATIONS	GRAPHIC DESIGN	PRINTING COSTS
	Subtotal - 0600 HUMAN RESOURCES	**0**	**15,148**	**13,617**	**1,530**	**0**
12	WORKFORCE PLANNING - DEVELOPMENT	0	1,651	1,485	167	0
	Subtotal - 0620 CIVIL SERVICES	**0**	**1,651**	**1,485**	**167**	**0**
15	RENO DIRECT	0	83	75	8	0
15	SUSTAINABILITY	0	5,584	5,020	564	0
	Subtotal - 0735 COMMUNITY ENGAGEMENT & SERVICES	**0**	**5,667**	**5,095**	**573**	**0**
24	CITY HALL	0	12,630	11,354	1,276	0
24	OTHER BUILDINGS	0	28,155	25,311	2,844	0
	Subtotal - 1250-1210 MAINT & OPS - FACILITY MAINTENANCE	**0**	**40,785**	**36,665**	**4,120**	**0**
27	GF PROPERTIES	0	2,374	2,134	240	0
	Subtotal - 1200-1290 PW - PROP MGMNT	**0**	**2,374**	**2,134**	**240**	**0**
Total Incoming		**$63,479**	**$283,662**	**$312,072**	**$35,069**	**$0**
C. Total Allocated			**$1,953,691**	**$1,634,250**	**$183,647**	**$135,794**
				83.65%	**9.40%**	**6.95%**

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 1: STRATEGIC COMMUNICATIONS

Seq. 6: 0350 COMMUNICATIONS

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	0100 CITY COUNCIL	8	8.00%	$110,340	$0	$110,340	$0	$110,340
3	0200 CITY CLERK	1	1.00%	13,792	0	13,792	0	13,792
4	0300 CITY MANAGER	6	6.00%	82,755	0	82,755	0	82,755
5	0300-0330 ARTS & CULTURE	4	4.00%	55,170	0	55,170	13,247	68,417
6	0350 COMMUNICATIONS	8	8.00%	110,340	0	110,340	0	110,340
7	0370 OFFICE OF POLICY & STRATEGY	1	1.00%	13,792	0	13,792	3,312	17,104
8	1700 INFORMATION TECHNOLOGY	1	1.00%	13,792	0	13,792	3,312	17,104
9	0400 FINANCE	2	2.00%	27,585	0	27,585	6,624	34,208
10	0500 CITY ATTORNEY	1	1.00%	13,792	0	13,792	3,312	17,104
11	0600 HUMAN RESOURCES	2	2.00%	27,585	0	27,585	6,624	34,208
12	0620 CIVIL SERVICES	1	1.00%	13,792	0	13,792	3,312	17,104
13	0700 DEVELOPMENT SERVICES	2	2.00%	27,585	0	27,585	6,624	34,208
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	7	7.00%	96,547	0	96,547	23,182	119,729
15	0735 COMMUNITY ENGAGEMENT & SERVICES	7	7.00%	96,547	0	96,547	23,182	119,729
16	0750 BUSINESS LICENSE	1	1.00%	13,792	0	13,792	3,312	17,104
17	0780 PARKING & CODE ENFORCEMENT	1	1.00%	13,792	0	13,792	3,312	17,104
18	0880 PUBLIC SAFETY DISPATCH	1	1.00%	13,792	0	13,792	3,312	17,104
19	0800 POLICE - ALL OTHER	4	4.00%	55,170	0	55,170	13,247	68,417
20	0900 FIRE	6	6.00%	82,755	0	82,755	19,871	102,625
21	1100 MUNICIPAL COURT	2	2.00%	27,585	0	27,585	6,624	34,208
23	1250 MAINTENANCE & OPERATIONS	2	2.00%	27,585	0	27,585	6,624	34,208
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	1	1.00%	13,792	0	13,792	3,312	17,104
25	1200 PW - ALL OTHER	2	2.00%	27,585	0	27,585	6,624	34,208
27	1200-1290 PW - PROP MGMNT	1	1.00%	13,792	0	13,792	3,312	17,104
28	1300 PARKS AND RECREATION	18	18.00%	248,264	0	248,264	59,612	307,876
30	1600 INTERGOVERNMENTAL	1	1.00%	13,792	0	13,792	3,312	17,104
32	FUND 10010-10035 HAND	1	1.00%	13,792	0	13,792	3,312	17,104
33	FUND 10040 STREET FUND	1	1.00%	13,792	0	13,792	3,312	17,104

Allocation Details
Cost Pool 1: STRATEGIC COMMUNICATIONS

Seq. 6: 0350 COMMUNICATIONS

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
36	FUND 10060 ROOM TAX FUND	1	1.00%	13,792	0	13,792	3,312	17,104
42	FUND 30000 PW CAPITAL PROJECTS FUND	1	1.00%	13,792	0	13,792	3,312	17,104
48	FUND 30011 PUBLIC ART CP MAINT RESERVE	1	1.00%	13,792	0	13,792	3,312	17,104
49	FUND 30013 MOANA POOL CAP PROJ FUND	1	1.00%	13,792	0	13,792	3,312	17,104
52	FUND 30040 ARPA-ARRA GRANTS CAP PROJ	1	1.00%	13,792	0	13,792	3,312	17,104
67	FUND 80000/82000 REDEVELOPMENT	1	1.00%	13,792	0	13,792	3,312	17,104
68	FUND 85xxx REDEVELOPMENT	1	1.00%	13,792	0	13,792	3,312	17,104
Subtotal		**100**	**100.00%**	**$1,379,244**	**$0**	**$1,379,244**	**$255,006**	**$1,634,250**
Direct Bills						0		0
Total						**$1,379,244**		**$1,634,250**

Allocation Basis Units: SUPPORT TIME PER DEPARTMENT FOR STRATEGIC COMM

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 2: GRAPHIC DESIGN

Seq. 6: 0350 COMMUNICATIONS

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	0100 CITY COUNCIL	4	4.00%	$6,200	$0	$6,200	$0	$6,200
3	0200 CITY CLERK	1	1.00%	1,550	0	1,550	0	1,550
4	0300 CITY MANAGER	16	16.00%	24,799	0	24,799	0	24,799
5	0300-0330 ARTS & CULTURE	2	2.00%	3,100	0	3,100	971	4,071
6	0350 COMMUNICATIONS	20	20.00%	30,998	0	30,998	0	30,998
7	0370 OFFICE OF POLICY & STRATEGY	1	1.00%	1,550	0	1,550	486	2,036
8	1700 INFORMATION TECHNOLOGY	2	2.00%	3,100	0	3,100	971	4,071
9	0400 FINANCE	1	1.00%	1,550	0	1,550	486	2,036
11	0600 HUMAN RESOURCES	3	3.00%	4,650	0	4,650	1,457	6,107
12	0620 CIVIL SERVICES	2	2.00%	3,100	0	3,100	971	4,071
13	0700 DEVELOPMENT SERVICES	2	2.00%	3,100	0	3,100	971	4,071
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	5	5.00%	7,750	0	7,750	2,428	10,178
15	0735 COMMUNITY ENGAGEMENT & SERVICES	4	4.00%	6,200	0	6,200	1,943	8,142
16	0750 BUSINESS LICENSE	1	1.00%	1,550	0	1,550	486	2,036
17	0780 PARKING & CODE ENFORCEMENT	1	1.00%	1,550	0	1,550	486	2,036
18	0880 PUBLIC SAFETY DISPATCH	1	1.00%	1,550	0	1,550	486	2,036
19	0800 POLICE - ALL OTHER	3	3.00%	4,650	0	4,650	1,457	6,107
20	0900 FIRE	2	2.00%	3,100	0	3,100	971	4,071
21	1100 MUNICIPAL COURT	1	1.00%	1,550	0	1,550	486	2,036
23	1250 MAINTENANCE & OPERATIONS	1	1.00%	1,550	0	1,550	486	2,036
25	1200 PW - ALL OTHER	1	1.00%	1,550	0	1,550	486	2,036
28	1300 PARKS AND RECREATION	21	21.00%	32,548	0	32,548	10,200	42,748
32	FUND 10010-10035 HAND	1	1.00%	1,550	0	1,550	486	2,036
47	FUND 30008 POLICE CAPITAL PROJECT FUND	1	1.00%	1,550	0	1,550	486	2,036
49	FUND 30013 MOANA POOL CAP PROJ FUND	1	1.00%	1,550	0	1,550	486	2,036
67	FUND 80000/82000 REDEVELOPMENT	1	1.00%	1,550	0	1,550	486	2,036
68	FUND 85xxx REDEVELOPMENT	1	1.00%	1,550	0	1,550	486	2,036

Allocation Details
Cost Pool 2: GRAPHIC DESIGN

Seq. 6: 0350 COMMUNICATIONS

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal		**100**	**100.00%**	**$154,991**	**$0**	**$154,991**	**$28,656**	**$183,647**
Direct Bills						0		0
Total						**$154,991**		**$183,647**

Allocation Basis Units: SUPPORT TIME PER DEPARTMENT FOR GRAPHIC DESIGN

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 5: PRINTING COSTS
Seq. 6: 0350 COMMUNICATIONS

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	0100 CITY COUNCIL	7,375	5.66%	$7,692	$0	$7,692	$0	$7,692
3	0200 CITY CLERK	4,326	3.32%	4,512	0	4,512	0	4,512
4	0300 CITY MANAGER	10,700	8.22%	11,159	0	11,159	0	11,159
5	0300-0330 ARTS & CULTURE	2,203	1.69%	2,298	0	2,298	0	2,298
6	0350 COMMUNICATIONS	978	0.75%	1,020	0	1,020	0	1,020
9	0400 FINANCE	1,232	0.95%	1,285	0	1,285	0	1,285
10	0500 CITY ATTORNEY	855	0.66%	892	0	892	0	892
11	0600 HUMAN RESOURCES	2,878	2.21%	3,002	0	3,002	0	3,002
12	0620 CIVIL SERVICES	22	0.02%	23	0	23	0	23
13	0700 DEVELOPMENT SERVICES	19,638	15.08%	20,481	0	20,481	0	20,481
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	1,418	1.09%	1,479	0	1,479	0	1,479
15	0735 COMMUNITY ENGAGEMENT & SERVICES	1,351	1.04%	1,409	0	1,409	0	1,409
16	0750 BUSINESS LICENSE	2,050	1.57%	2,138	0	2,138	0	2,138
17	0780 PARKING & CODE ENFORCEMENT	8,966	6.89%	9,351	0	9,351	0	9,351
18	0880 PUBLIC SAFETY DISPATCH	150	0.12%	156	0	156	0	156
19	0800 POLICE - ALL OTHER	26,587	20.42%	27,729	0	27,729	0	27,729
20	0900 FIRE	14,284	10.97%	14,897	0	14,897	0	14,897
21	1100 MUNICIPAL COURT	2,305	1.77%	2,404	0	2,404	0	2,404
23	1250 MAINTENANCE & OPERATIONS	1,040	0.80%	1,085	0	1,085	0	1,085
25	1200 PW - ALL OTHER	1,753	1.35%	1,828	0	1,828	0	1,828
28	1300 PARKS AND RECREATION	20,008	15.37%	20,867	0	20,867	0	20,867
59	FUND 40001 SANITARY SEWER CAPITAL PROJECTS	84	0.06%	88	0	88	0	88
Subtotal		**130,203**	**100.00%**	**$135,794**	**$0**	**$135,794**	**$0**	**$135,794**
Direct Bills						0		0
Total						**$135,794**		**$135,794**

Allocation Basis Units: COMM PRINTING COSTS PER DEPARTMENT

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Summary

Seq. 6: 0350 COMMUNICATIONS

Seq #	Department Name	STRATEGIC COMMUNICATIONS	GRAPHIC DESIGN	PRINTING COSTS	Total
2	0100 CITY COUNCIL	$110,340	$6,200	$7,692	$124,231
3	0200 CITY CLERK	13,792	1,550	4,512	19,854
4	0300 CITY MANAGER	82,755	24,799	11,159	118,713
5	0300-0330 ARTS & CULTURE	68,417	4,071	2,298	74,786
6	0350 COMMUNICATIONS	110,340	30,998	1,020	142,358
7	0370 OFFICE OF POLICY & STRATEGY	17,104	2,036	0	19,140
8	1700 INFORMATION TECHNOLOGY	17,104	4,071	0	21,175
9	0400 FINANCE	34,208	2,036	1,285	37,529
10	0500 CITY ATTORNEY	17,104	0	892	17,996
11	0600 HUMAN RESOURCES	34,208	6,107	3,002	43,317
12	0620 CIVIL SERVICES	17,104	4,071	23	21,198
13	0700 DEVELOPMENT SERVICES	34,208	4,071	20,481	58,761
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	119,729	10,178	1,479	131,386
15	0735 COMMUNITY ENGAGEMENT & SERVICES	119,729	8,142	1,409	129,281
16	0750 BUSINESS LICENSE	17,104	2,036	2,138	21,278
17	0780 PARKING & CODE ENFORCEMENT	17,104	2,036	9,351	28,491
18	0880 PUBLIC SAFETY DISPATCH	17,104	2,036	156	19,296
19	0800 POLICE - ALL OTHER	68,417	6,107	27,729	102,252
20	0900 FIRE	102,625	4,071	14,897	121,594
21	1100 MUNICIPAL COURT	34,208	2,036	2,404	38,648
23	1250 MAINTENANCE & OPERATIONS	34,208	2,036	1,085	37,329
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	17,104	0	0	17,104
25	1200 PW - ALL OTHER	34,208	2,036	1,828	38,072
27	1200-1290 PW - PROP MGMNT	17,104	0	0	17,104
28	1300 PARKS AND RECREATION	307,876	42,748	20,867	371,490
30	1600 INTERGOVERNMENTAL	17,104	0	0	17,104
32	FUND 10010-10035 HAND	17,104	2,036	0	19,140
33	FUND 10040 STREET FUND	17,104	0	0	17,104
36	FUND 10060 ROOM TAX FUND	17,104	0	0	17,104
42	FUND 30000 PW CAPITAL PROJECTS FUND	17,104	0	0	17,104
47	FUND 30008 POLICE CAPITAL PROJECT FUND	0	2,036	0	2,036

Allocation Summary

Seq. 6: 0350 COMMUNICATIONS

Seq #	Department Name	STRATEGIC COMMUNICATIONS	GRAPHIC DESIGN	PRINTING COSTS	Total
48	FUND 30011 PUBLIC ART CP MAINT RESERVE	17,104	0	0	17,104
49	FUND 30013 MOANA POOL CAP PROJ FUND	17,104	2,036	0	19,140
52	FUND 30040 ARPA-ARRA GRANTS CAP PROJ	17,104	0	0	17,104
59	FUND 40001 SANITARY SEWER CAPITAL PROJECTS	0	0	88	88
67	FUND 80000/82000 REDEVELOPMENT	17,104	2,036	0	19,140
68	FUND 85xxx REDEVELOPMENT	17,104	2,036	0	19,140
Direct Bills		**$0**	**$0**	**$0**	**$0**
Total		**$1,634,250**	**$183,647**	**$135,794**	**$1,953,691**

Nature and Extent of Services

The City of Reno's Office of Policy and Strategy, is responsible for developing a three-year Strategic Plan. This office focuses on guiding how the city delivers services, invests in the community, and plans for the future. It incorporates input from community surveys and staff to define key goals.
Costs are allocated on operating expenditures per department.

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

A. Department Costs

Seq. 7: 0370 OFFICE OF POLICY & STRATEGY

Description	Type	Amount	General Admin	0370 OFFICE OF POLICY & STRATEGY
Personnel Costs				
Salaries	S1	$715,249	$0	$715,249
Salary % Split			*0.00%*	*100.00%*
Fringe Benefits	S	369,278	0	369,278
Subtotal - Personnel Costs		**$1,084,527**	**$0**	**$1,084,527**
Services & Supplies Cost				
Supplies	S	121	0	121
Outside services-other	S	57,975	0	57,975
Legislative relations	S	168,090	0	168,090
Employee training/travel	S	8,266	0	8,266
Miscellaneous operating expense	S	2,022	0	2,022
Misc. Exp - Commissions	S	50	0	50
Subtotal - Services & Supplies		**$236,524**	**$0**	**$236,524**
Department Cost Total		**$1,321,051**	**$0**	**$1,321,051**
Adjustments to Cost				
Subtotal - Adjustments		**$0**	**$0**	**$0**
Total Costs After Adjustments		1,321,051	0	1,321,051
General Admin Distribution			0	0
Grand Total		**$1,321,051**	**$0**	**$1,321,051**

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

B. Incoming Costs (Default Spread Custom %)

Seq. 7: 0370 OFFICE OF POLICY & STRATEGY

Seq #	Department/Cost Pool	First Incoming	Second Incoming	0370 OFFICE OF POLICY & STRATEGY
2	LEGISLATIVE	$2,216	$827	$3,043
	Subtotal - 0100 CITY COUNCIL	**2,216**	**827**	**3,043**
3	COUNCIL SUPPORT	2,427	708	3,135
	Subtotal - 0200 CITY CLERK	**2,427**	**708**	**3,135**
4	I & E - COUNCIL SUPPORT	2,084	533	2,616
	Subtotal - 0300 CITY MANAGER	**2,084**	**533**	**2,616**
6	STRATEGIC COMMUNICATIONS	13,792	3,312	17,104
6	GRAPHIC DESIGN	1,550	486	2,036
	Subtotal - 0350 COMMUNICATIONS	**15,342**	**3,797**	**19,140**
7	0370 OFFICE OF POLICY & STRATEGY	0	3,560	3,560
	Subtotal - 0370 OFFICE OF POLICY & STRATEGY	**0**	**3,560**	**3,560**
8	HELP DESK	0	777	777
8	GIS	0	18,301	18,301
8	INTERNET	0	551	551
	Subtotal - 1700 INFORMATION TECHNOLOGY	**0**	**19,628**	**19,628**
9	BUDGET	0	2,784	2,784
9	GENERAL ACCOUNTING	0	2,168	2,168
	Subtotal - 0400 FINANCE	**0**	**4,952**	**4,952**
27	GF PROPERTIES	0	1,952	1,952
	Subtotal - 1200-1290 PW - PROP MGMNT	**0**	**1,952**	**1,952**
Total Incoming		**$22,070**	**$35,958**	**$58,028**
C. Total Allocated			**$1,379,079**	**$1,379,079**
				100.00%

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 1: 0370 OFFICE OF POLICY & STRATEGY
Seq. 7: 0370 OFFICE OF POLICY & STRATEGY

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	0100 CITY COUNCIL	1,793,621.43	0.36%	$4,834	$0	$4,834	$0	$4,834
3	0200 CITY CLERK	1,798,331.73	0.36%	4,846	0	4,846	0	4,846
4	0300 CITY MANAGER	10,502,801.09	2.11%	28,304	0	28,304	0	28,304
6	0350 COMMUNICATIONS	1,606,549.92	0.32%	4,329	0	4,329	0	4,329
7	0370 OFFICE OF POLICY & STRATEGY	1,321,050.99	0.27%	3,560	0	3,560	0	3,560
8	1700 INFORMATION TECHNOLOGY	14,162,060.19	2.84%	38,165	0	38,165	1,058	39,223
9	0400 FINANCE	3,090,294.30	0.62%	8,328	0	8,328	231	8,559
10	0500 CITY ATTORNEY	6,091,321.60	1.22%	16,415	0	16,415	455	16,870
11	0600 HUMAN RESOURCES	3,642,804.95	0.73%	9,817	0	9,817	272	10,089
12	0620 CIVIL SERVICES	1,074,127.31	0.22%	2,895	0	2,895	80	2,975
13	0700 DEVELOPMENT SERVICES	3,470,614.70	0.70%	9,353	0	9,353	259	9,612
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	83,970.80	0.02%	226	0	226	6	233
15	0735 COMMUNITY ENGAGEMENT & SERVICES	1,515,985.20	0.30%	4,085	0	4,085	113	4,199
16	0750 BUSINESS LICENSE	1,416,546.42	0.28%	3,817	0	3,817	106	3,923
17	0780 PARKING & CODE ENFORCEMENT	2,348,827.52	0.47%	6,330	0	6,330	175	6,505
18	0880 PUBLIC SAFETY DISPATCH	8,808,804.24	1.77%	23,739	0	23,739	658	24,397
19	0800 POLICE - ALL OTHER	105,809,485.96	21.23%	285,143	0	285,143	7,904	293,047
20	0900 FIRE	83,376,632.70	16.73%	224,690	0	224,690	6,228	230,918
21	1100 MUNICIPAL COURT	11,223,443.91	2.25%	30,246	0	30,246	838	31,084
22	1200-0001 PW - PROGRAM & SVC MGMNT	860,162.35	0.17%	2,318	0	2,318	64	2,382
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	7,807,954.09	1.57%	21,041	0	21,041	583	21,625
25	1200 PW - ALL OTHER	2,564,184.11	0.51%	6,910	0	6,910	192	7,102
27	1200-1290 PW - PROP MGMNT	418,311.83	0.08%	1,127	0	1,127	31	1,159
28	1300 PARKS AND RECREATION	17,205,903.51	3.45%	46,368	0	46,368	1,285	47,653
30	1600 INTERGOVERNMENTAL	9,060,889.18	1.82%	24,418	0	24,418	677	25,095
31	1900 NON-DEPARTMENTAL	19,087.88	0.00%	51	0	51	1	53
32	FUND 10010-10035 HAND	6,556,805.74	1.32%	17,670	0	17,670	490	18,160

Allocation Details
Cost Pool 1: 0370 OFFICE OF POLICY & STRATEGY
Seq. 7: 0370 OFFICE OF POLICY & STRATEGY

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
33	FUND 10040 STREET FUND	27,093,521.00	5.44%	73,014	0	73,014	2,024	75,037
34	FUND 10053 PERFORMANCE DEPOSIT	681,474.00	0.14%	1,836	0	1,836	51	1,887
36	FUND 10060 ROOM TAX FUND	402,130.31	0.08%	1,084	0	1,084	30	1,114
37	FUND 10080 COURT ADMIN ASSESSMENT FUND	4,564.58	0.00%	12	0	12	0	13
38	FUND 10085 COURT COLLECTION FUND	21,551.15	0.00%	58	0	58	2	60
39	FUND 10090 STATE ASSET FORFEITURE FUND	65,309.12	0.01%	176	0	176	5	181
40	FUND 10091 DOJ EQUITABLE SHARING FUND (RPD)	84,331.88	0.02%	227	0	227	6	234
41	FUND 2xxxx DEBT SERVICE FUNDS	95,370.62	0.02%	257	0	257	7	264
42	FUND 30000 PW CAPITAL PROJECTS FUND	250,381.04	0.05%	675	0	675	19	693
43	FUND 30001 GRANT FUNDED CAPITAL PROJECTS	1,191.50	0.00%	3	0	3	0	3
44	FUND 30003 OTHER DEPT GEN CAP PROJ FUND	380,210.95	0.08%	1,025	0	1,025	28	1,053
45	FUND 30004 PARKS GEN CAPITAL PROJECTS FUND	385,877.94	0.08%	1,040	0	1,040	29	1,069
46	FUND 30006 PUBLIC WORKS MAINT FUND	1,414,524.52	0.28%	3,812	0	3,812	106	3,918
47	FUND 30008 POLICE CAPITAL PROJECT FUND	19,109.94	0.00%	51	0	51	1	53
48	FUND 30011 PUBLIC ART CP MAINT RESERVE	100,346.18	0.02%	270	0	270	7	278
49	FUND 30013 MOANA POOL CAP PROJ FUND	129,998.56	0.03%	350	0	350	10	360
50	FUND 30020 ROOM SURCHARGE (AB 376) CAP PRJ	193,159.00	0.04%	521	0	521	14	535
51	FUND 30035 FIRE CAPITAL PROJCT FUND	101,181.84	0.02%	273	0	273	8	280

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details

Cost Pool 1: 0370 OFFICE OF POLICY & STRATEGY

Seq. 7: 0370 OFFICE OF POLICY & STRATEGY

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52	FUND 30040 ARPA-ARRA GRANTS CAP PROJ	4,926,316.03	0.99%	13,276	0	13,276	368	13,644
53	FUND 30050 BLIGHT MITIGATION CAP PROJ FUND	27,587.97	0.01%	74	0	74	2	76
54	FUND 30090 SPECIAL AD-VALOREM CAPITAL TAX	379,208.68	0.08%	1,022	0	1,022	28	1,050
55	FUND 310xx PARK DISTRICTS	211,833.47	0.04%	571	0	571	16	587
56	FUND 32021 RETRAC ENHANCE/MAINTENANCE FUND	283,625.58	0.06%	764	0	764	21	786
58	FUND 40000 SANITARY SEWER O/M FUND	59,051,717.54	11.85%	159,137	0	159,137	4,411	163,548
59	FUND 40001 SANITARY SEWER CAPITAL PROJECTS	2,977,328.80	0.60%	8,024	0	8,024	222	8,246
60	FUND 40060 BUILDING PERMIT FUND	13,997,349.49	2.81%	37,721	0	37,721	1,046	38,767
61	FUND 50000 FLEET MANAGEMENT FUND	6,412,954.04	1.29%	17,282	0	17,282	479	17,761
62	FUND 50010 RISK MANAGEMENT FUND	6,211,355.44	1.25%	16,739	0	16,739	464	17,203
65	FUND 50045 HIGH DEDUCTIBLE SF MEDICAL FUND	24,166.90	0.00%	65	0	65	2	67
66	FUND 50050 WORKERS COMP SELF FUNDED	19,436,163.76	3.90%	52,378	0	52,378	1,452	53,830
67	FUND 80000/82000 REDEVELOPMENT	845,308.13	0.17%	2,278	0	2,278	63	2,341
68	FUND 85xxx REDEVELOPMENT	2,290,466.24	0.46%	6,173	0	6,173	171	6,344
69	OTHER	868,828.38	0.17%	2,341	0	2,341	65	2,406
71	FUND 50035 UMR SELF FUNDED MEDICAL FUND	41,399,241.65	8.31%	111,566	0	111,566	3,092	114,658
Subtotal		**498,398,259.88**	**100.00%**	**$1,343,121**	**$0**	**$1,343,121**	**$35,958**	**$1,379,079**
Direct Bills						0		0
Total						**$1,343,121**		**$1,379,079**

Allocation Basis Units: OPERATING EXPENDITURES PER DEPARTMENT

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Summary **Seq. 7: 0370 OFFICE OF POLICY & STRATEGY**

Seq #	Department Name	0370 OFFICE OF POLICY & STRATEGY	Total
2	0100 CITY COUNCIL	$4,834	$4,834
3	0200 CITY CLERK	4,846	4,846
4	0300 CITY MANAGER	28,304	28,304
6	0350 COMMUNICATIONS	4,329	4,329
7	0370 OFFICE OF POLICY & STRATEGY	3,560	3,560
8	1700 INFORMATION TECHNOLOGY	39,223	39,223
9	0400 FINANCE	8,559	8,559
10	0500 CITY ATTORNEY	16,870	16,870
11	0600 HUMAN RESOURCES	10,089	10,089
12	0620 CIVIL SERVICES	2,975	2,975
13	0700 DEVELOPMENT SERVICES	9,612	9,612
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	233	233
15	0735 COMMUNITY ENGAGEMENT & SERVICES	4,199	4,199
16	0750 BUSINESS LICENSE	3,923	3,923
17	0780 PARKING & CODE ENFORCEMENT	6,505	6,505
18	0880 PUBLIC SAFETY DISPATCH	24,397	24,397
19	0800 POLICE - ALL OTHER	293,047	293,047
20	0900 FIRE	230,918	230,918
21	1100 MUNICIPAL COURT	31,084	31,084
22	1200-0001 PW - PROGRAM & SVC MGMNT	2,382	2,382
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	21,625	21,625
25	1200 PW - ALL OTHER	7,102	7,102
27	1200-1290 PW - PROP MGMNT	1,159	1,159
28	1300 PARKS AND RECREATION	47,653	47,653
30	1600 INTERGOVERNMENTAL	25,095	25,095
31	1900 NON-DEPARTMENTAL	53	53
32	FUND 10010-10035 HAND	18,160	18,160
33	FUND 10040 STREET FUND	75,037	75,037
34	FUND 10053 PERFORMANCE DEPOSIT	1,887	1,887
36	FUND 10060 ROOM TAX FUND	1,114	1,114

Allocation Summary

Seq. 7: 0370 OFFICE OF POLICY & STRATEGY

Seq #	Department Name	0370 OFFICE OF POLICY & STRATEGY	Total
37	FUND 10080 COURT ADMIN ASSESSMENT FUND	13	13
38	FUND 10085 COURT COLLECTION FUND	60	60
39	FUND 10090 STATE ASSET FORFEITURE FUND	181	181
40	FUND 10091 DOJ EQUITABLE SHARING FUND (RPD)	234	234
41	FUND 2xxxx DEBT SERVICE FUNDS	264	264
42	FUND 30000 PW CAPITAL PROJECTS FUND	693	693
43	FUND 30001 GRANT FUNDED CAPITAL PROJECTS	3	3
44	FUND 30003 OTHER DEPT GEN CAP PROJ FUND	1,053	1,053
45	FUND 30004 PARKS GEN CAPITAL PROJECTS FUND	1,069	1,069
46	FUND 30006 PUBLIC WORKS MAINT FUND	3,918	3,918
47	FUND 30008 POLICE CAPITAL PROJECT FUND	53	53
48	FUND 30011 PUBLIC ART CP MAINT RESERVE	278	278
49	FUND 30013 MOANA POOL CAP PROJ FUND	360	360
50	FUND 30020 ROOM SURCHARGE (AB 376) CAP PRJ	535	535
51	FUND 30035 FIRE CAPITAL PROJCT FUND	280	280
52	FUND 30040 ARPA-ARRA GRANTS CAP PROJ	13,644	13,644
53	FUND 30050 BLIGHT MITIGATION CAP PROJ FUND	76	76
54	FUND 30090 SPECIAL AD-VALOREM CAPITAL TAX	1,050	1,050
55	FUND 310xx PARK DISTRICTS	587	587
56	FUND 32021 RETRAC ENHANCE/MAINTENANCE FUND	786	786
58	FUND 40000 SANITARY SEWER O/M FUND	163,548	163,548
59	FUND 40001 SANITARY SEWER CAPITAL PROJECTS	8,246	8,246
60	FUND 40060 BUILDING PERMIT FUND	38,767	38,767
61	FUND 50000 FLEET MANAGEMENT FUND	17,761	17,761
62	FUND 50010 RISK MANAGEMENT FUND	17,203	17,203
65	FUND 50045 HIGH DEDUCTIBLE SF MEDICAL	67	67

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Summary

Seq. 7: 0370 OFFICE OF POLICY & STRATEGY

Seq #	Department Name	0370 OFFICE OF POLICY & STRATEGY	Total
	FUND		
66	FUND 50050 WORKERS COMP SELF FUNDED	53,830	53,830
67	FUND 80000/82000 REDEVELOPMENT	2,341	2,341
68	FUND 85xxx REDEVELOPMENT	6,344	6,344
69	OTHER	2,406	2,406
71	FUND 50035 UMR SELF FUNDED MEDICAL FUND	114,658	114,658
Direct Bills		**$0**	**$0**
Total		**$1,379,079**	**$1,379,079**

Nature and Extent of Services

The Information Technology Department is responsible for enterprise-wide communication and all technical services. Furthermore, the Department is responsible for maintaining all computer, network, application system, and communication functions for the City. The Department supports City Hall, Fire (RFD), Police (RPD), Municipal Court, and offices at 56 remote locations through its Local Area Network and Wide Area Network. Costs have been functionalized as follows:

- **IT SERVICES -** Costs identified to this function are allocated based on the number of FTEs per department.
- **HELP DESK** - Costs identified to this function are allocated on the number of computers, printers/scanners, cell phones, and communication devices per department.
- **COMMUNICATIONS** - Costs identified to this function are allocated on the number of radios per department.
- **ACCELA** – Costs identified to this function for Accela Support are allocated on the number of Accela cash receipts per department.
- **ACCELA LICENSE** – Costs identified to this function for Accela licenses are allocated on the number of Accela cash receipts per department, excluding Building Services who pays directly.
- **SERVOS SOFTWARE** – Costs identifid for this function for Servos software have been allocated based on the percentage of users per department.
- **GIS** - Costs identified to this function are allocated on the amount of salary support for GIS staff per department.
- **NEW WORLD SUPPORT** - Costs identified to this function are for support of the New World System and are allocated directly to Finance.
- **CAD SUPPORT** - Costs identified to this function are allocated equally to both the Police department and Fire department.
- **VOIP** - Costs identified to this function are allocated on number of VOIP phones per department.
- **CELL SERVICE** - Costs identified to this function are allocated on the cost of cell service for phones as well as MDT, Cradlepoint, iPad’s, or laptops.
- **INTERNET** - Costs identified to this function are allocated on the number of computers, printers/scanners, tablets, and hotspot devices per department.
- **OUTSIDE SCV** - Costs identified to this function are allocated based on the contract cost per department.

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

A. Department Costs **Seq. 8: 1700 INFORMATION TECHNOLOGY**

Description	Type	Amount	General Admin	IT SERVICES	HELP DESK	COMMUNICATIONS	ACCELA
Personnel Costs							
Salaries	S1	$3,514,124	$654,681	$1,372,265	$514,819	$93,476	$150,053
Salary % Split			*18.63%*	*39.05%*	*14.65%*	*2.66%*	*4.27%*
Fringe Benefits	S	1,788,536	333,204	698,423	262,021	47,575	76,370
Subtotal - Personnel Costs		**$5,302,660**	**$987,886**	**$2,070,689**	**$776,840**	**$141,051**	**$226,424**
Services & Supplies Cost							
Capital Outlay	D	3,121,052	0	0	0	0	0
Communication	P	1,673,789	0	0	0	675,780	0
E911 Revenue Adjustment	P	-427,360	0	0	0	0	0
Employee training/travel	S	13,733	2,558	5,363	2,012	365	586
Miscellaneous operating expense	S	4,050	754	1,581	593	108	173
Motor vehicle fleet O & M charges	S	10,790	2,010	4,213	1,581	287	461
Outside services-other	P	6,107,530	0	0	0	0	0
Risk insurance premiums	S	171,194	31,893	66,851	25,080	4,554	7,310
Supplies	S	79,044	14,726	30,867	11,580	2,103	3,375
Supplies-to be tracked	S	443,824	82,684	173,313	65,020	11,806	18,951
Outside services-personnel	S	18,238	3,398	7,122	2,672	485	779
Subtotal - Services & Supplies		**$11,215,884**	**$138,025**	**$289,311**	**$108,538**	**$695,487**	**$31,635**
Department Cost Total		**$16,518,544**	**$1,125,910**	**$2,360,000**	**$885,378**	**$836,538**	**$258,059**
Adjustments to Cost							
Capital Outlay	D	-3,121,052	0	0	0	0	0
Subtotal - Adjustments		**-$3,121,052**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		13,397,492	1,125,910	2,360,000	885,378	836,538	258,059
General Admin Distribution			-1,125,910	540,332	202,711	36,806	59,084
Grand Total		**$13,397,492**	**$0**	**$2,900,331**	**$1,088,088**	**$873,344**	**$317,143**

A. Department Costs — **Seq. 8: 1700 INFORMATION TECHNOLOGY**

Description	Type	Amount	ACCELA LICENSE	SERVOS SOFTWARE	GIS	NEW WORLD SUPPORT	CAD SUPPORT
Personnel Costs							
Salaries	S1	$3,514,124	$0	$0	$182,734	$221,741	$324,354
Salary % Split			*0.00%*	*0.00%*	*5.20%*	*6.31%*	*9.23%*
Fringe Benefits	S	1,788,536	0	0	93,004	112,857	165,082
Subtotal - Personnel Costs		**$5,302,660**	**$0**	**$0**	**$275,738**	**$334,598**	**$489,436**
Services & Supplies Cost							
Capital Outlay	D	3,121,052	0	0	0	0	0
Communication	P	1,673,789	0	0	0	0	0
E911 Revenue Adjustment	P	-427,360	0	0	-46,937	0	-380,423
Employee training/travel	S	13,733	0	0	714	867	1,268
Miscellaneous operating expense	S	4,050	0	0	211	256	374
Motor vehicle fleet O & M charges	S	10,790	0	0	561	681	996
Outside services-other	P	6,107,530	126,287	405,959	0	0	0
Risk insurance premiums	S	171,194	0	0	8,902	10,802	15,801
Supplies	S	79,044	0	0	4,110	4,988	7,296
Supplies-to be tracked	S	443,824	0	0	23,079	28,005	40,965
Outside services-personnel	S	18,238	0	0	948	1,151	1,683
Subtotal - Services & Supplies		**$11,215,884**	**$126,287**	**$405,959**	**-$8,412**	**$46,749**	**-$312,041**
Department Cost Total		**$16,518,544**	**$126,287**	**$405,959**	**$267,327**	**$381,347**	**$177,395**
Adjustments to Cost							
Capital Outlay	D	-3,121,052	0	0	0	0	0
Subtotal - Adjustments		**-$3,121,052**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		13,397,492	126,287	405,959	267,327	381,347	177,395
General Admin Distribution			0	0	71,952	87,311	127,715
Grand Total		**$13,397,492**	**$126,287**	**$405,959**	**$339,279**	**$468,658**	**$305,110**

A. Department Costs | **Seq. 8: 1700 INFORMATION TECHNOLOGY**

Description	Type	Amount	VOIP	CELL SERVICE	INTERNET	OUTSIDE SVC
Personnel Costs						
Salaries	S1	$3,514,124	$0	$0	$0	$0
Salary % Split			*0.00%*	*0.00%*	*0.00%*	*0.00%*
Fringe Benefits	S	1,788,536	0	0	0	0
Subtotal - Personnel Costs		**$5,302,660**	**$0**	**$0**	**$0**	**$0**
Services & Supplies Cost						
Capital Outlay	D	3,121,052	0	0	0	0
Communication	P	1,673,789	44,772	698,859	254,378	0
E911 Revenue Adjustment	P	-427,360	0	0	0	0
Employee training/travel	S	13,733	0	0	0	0
Miscellaneous operating expense	S	4,050	0	0	0	0
Motor vehicle fleet O & M charges	S	10,790	0	0	0	0
Outside services-other	P	6,107,530	0	0	0	5,575,284
Risk insurance premiums	S	171,194	0	0	0	0
Supplies	S	79,044	0	0	0	0
Supplies-to be tracked	S	443,824	0	0	0	0
Outside services-personnel	S	18,238	0	0	0	0
Subtotal - Services & Supplies		**$11,215,884**	**$44,772**	**$698,859**	**$254,378**	**$5,575,284**
Department Cost Total		**$16,518,544**	**$44,772**	**$698,859**	**$254,378**	**$5,575,284**
Adjustments to Cost						
Capital Outlay	D	-3,121,052	0	0	0	0
Subtotal - Adjustments		**-$3,121,052**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		13,397,492	44,772	698,859	254,378	5,575,284
General Admin Distribution			0	0	0	0
Grand Total		**$13,397,492**	**$44,772**	**$698,859**	**$254,378**	**$5,575,284**

B. Incoming Costs (Default Spread Salary) **Seq. 8: 1700 INFORMATION TECHNOLOGY**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	IT SERVICES	HELP DESK	COMMUNICATIONS	ACCELA
1	CITY HALL DEPRECIATION	$97,084	$0	$46,591	$17,479	$3,174	$5,095
1	EQUIPMENT DEPRECIATION	97,342	0	46,715	17,526	3,182	5,108
	Subtotal - DEPRECIATION	**194,426**	**0**	**93,306**	**35,005**	**6,356**	**10,203**
2	LEGISLATIVE	23,758	8,869	15,658	5,874	1,067	1,712
2	CNCL MEETINGS	4,453	1,787	2,995	1,124	204	327
	Subtotal - 0100 CITY COUNCIL	**28,211**	**10,656**	**18,652**	**6,998**	**1,271**	**2,040**
3	CENTRAL CASHIERING	4	1	3	1	0	0
3	COUNCIL SUPPORT	26,023	7,590	16,131	6,052	1,099	1,764
3	OPEN RECORDS REQUESTS	168	48	104	39	7	11
3	CREDIT CARD FEES	4	0	2	1	0	0
	Subtotal - 0200 CITY CLERK	**26,200**	**7,640**	**16,240**	**6,093**	**1,106**	**1,776**
4	ADMINISTRATION	60,447	12,770	35,137	13,182	2,393	3,842
4	COUNCIL AGENDAS	1,169	395	750	282	51	82
4	I & E - COUNCIL SUPPORT	22,336	5,709	13,459	5,049	917	1,472
4	CITY HALL SECURITY	30,624	3,129	16,198	6,077	1,103	1,771
	Subtotal - 0300 CITY MANAGER	**114,576**	**22,003**	**65,545**	**24,590**	**4,465**	**7,167**
6	STRATEGIC COMMUNICATIONS	13,792	3,312	8,208	3,079	559	898
6	GRAPHIC DESIGN	3,100	971	1,954	733	133	214
	Subtotal - 0350 COMMUNICATIONS	**16,892**	**4,283**	**10,162**	**3,812**	**692**	**1,111**
7	0370 OFFICE OF POLICY & STRATEGY	38,165	1,058	18,823	7,062	1,282	2,058
	Subtotal - 0370 OFFICE OF POLICY & STRATEGY	**38,165**	**1,058**	**18,823**	**7,062**	**1,282**	**2,058**
8	IT SERVICES	0	59,382	28,498	10,691	1,941	3,116
8	HELP DESK	0	18,442	8,851	3,320	603	968
8	ACCELA	0	13,700	6,575	2,467	448	719
8	ACCELA LICENSE	0	7,172	3,442	1,291	234	376
8	SERVOS SOFTWARE	0	57,554	27,620	10,362	1,881	3,020
8	GIS	0	18,301	8,783	3,295	598	960
8	VOIP	0	859	412	155	28	45
8	CELL SERVICE	0	12,707	6,098	2,288	415	667
8	INTERNET	0	6,749	3,239	1,215	221	354
8	OUTSIDE SVC	0	4,118,478	1,976,485	741,498	134,634	216,123
	Subtotal - 1700 INFORMATION TECHNOLOGY	**0**	**4,313,343**	**2,070,002**	**776,582**	**141,004**	**226,348**
9	BUDGET	0	29,847	14,324	5,374	976	1,566
9	ACCOUNTS RECEIVABLE	0	4	2	1	0	0

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B. Incoming Costs (Default Spread Salary)

Seq. 8: 1700 INFORMATION TECHNOLOGY

Seq #	Department/Cost Pool	First Incoming	Second Incoming	IT SERVICES	HELP DESK	COMMUNICATIONS	ACCELA
9	ACCOUNTS PAYABLE	0	15,423	7,402	2,777	504	809
9	GENERAL ACCOUNTING	0	23,244	11,155	4,185	760	1,220
9	CITYWIDE SUPPORT	0	16,877	8,099	3,039	552	886
9	BANKING	0	3,732	1,791	672	122	196
	Subtotal - 0400 FINANCE	**0**	**89,129**	**42,773**	**16,047**	**2,914**	**4,677**
10	CIVIL	0	29,803	14,303	5,366	974	1,564
	Subtotal - 0500 CITY ATTORNEY	**0**	**29,803**	**14,303**	**5,366**	**974**	**1,564**
11	EMPLOYEE SERVICES & PAYROLL	0	62,754	30,116	11,298	2,051	3,293
	Subtotal - 0600 HUMAN RESOURCES	**0**	**62,754**	**30,116**	**11,298**	**2,051**	**3,293**
12	WORKFORCE PLANNING - DEVELOPMENT	0	23,121	11,096	4,163	756	1,213
	Subtotal - 0620 CIVIL SERVICES	**0**	**23,121**	**11,096**	**4,163**	**756**	**1,213**
15	RENO DIRECT	0	644	309	116	21	34
15	SUSTAINABILITY	0	3,610	1,732	650	118	189
	Subtotal - 0735 COMMUNITY ENGAGEMENT & SERVICES	**0**	**4,254**	**2,041**	**766**	**139**	**223**
24	CITY HALL	0	39,631	19,019	7,135	1,296	2,080
24	OTHER BUILDINGS	0	88,478	42,461	15,930	2,892	4,643
	Subtotal - 1250-1210 MAINT & OPS - FACILITY MAINTENANCE	**0**	**128,109**	**61,481**	**23,065**	**4,188**	**6,723**
27	GF PROPERTIES	0	20,925	10,042	3,767	684	1,098
	Subtotal - 1200-1290 PW - PROP MGMNT	**0**	**20,925**	**10,042**	**3,767**	**684**	**1,098**
Total Incoming		**$418,470**	**$4,717,077**	**$2,464,583**	**$924,613**	**$167,882**	**$269,495**
C. Total Allocated			**$18,533,039**	**$5,364,914**	**$2,012,701**	**$1,041,226**	**$586,637**
				28.95%	**10.86%**	**5.62%**	**3.17%**

B. Incoming Costs (Default Spread Salary)

Seq. 8: 1700 INFORMATION TECHNOLOGY

Seq #	Department/Cost Pool	First Incoming	Second Incoming	ACCELA LICENSE	SERVOS SOFTWARE	GIS	NEW WORLD SUPPORT
1	CITY HALL DEPRECIATION	$97,084	$0	$0	$0	$6,204	$7,529
1	EQUIPMENT DEPRECIATION	97,342	0	0	0	6,221	7,549
	Subtotal - DEPRECIATION	**194,426**	**0**	**0**	**0**	**12,425**	**15,077**
2	LEGISLATIVE	23,758	8,869	0	0	2,085	2,530
2	CNCL MEETINGS	4,453	1,787	0	0	399	484
	Subtotal - 0100 CITY COUNCIL	**28,211**	**10,656**	**0**	**0**	**2,484**	**3,014**
3	CENTRAL CASHIERING	4	1	0	0	0	0
3	COUNCIL SUPPORT	26,023	7,590	0	0	2,148	2,607
3	OPEN RECORDS REQUESTS	168	48	0	0	14	17
3	CREDIT CARD FEES	4	0	0	0	0	0
	Subtotal - 0200 CITY CLERK	**26,200**	**7,640**	**0**	**0**	**2,163**	**2,624**
4	ADMINISTRATION	60,447	12,770	0	0	4,679	5,678
4	COUNCIL AGENDAS	1,169	395	0	0	100	121
4	I & E - COUNCIL SUPPORT	22,336	5,709	0	0	1,792	2,175
4	CITY HALL SECURITY	30,624	3,129	0	0	2,157	2,617
	Subtotal - 0300 CITY MANAGER	**114,576**	**22,003**	**0**	**0**	**8,728**	**10,591**
6	STRATEGIC COMMUNICATIONS	13,792	3,312	0	0	1,093	1,326
6	GRAPHIC DESIGN	3,100	971	0	0	260	316
	Subtotal - 0350 COMMUNICATIONS	**16,892**	**4,283**	**0**	**0**	**1,353**	**1,642**
7	0370 OFFICE OF POLICY & STRATEGY	38,165	1,058	0	0	2,507	3,042
	Subtotal - 0370 OFFICE OF POLICY & STRATEGY	**38,165**	**1,058**	**0**	**0**	**2,507**	**3,042**
8	IT SERVICES	0	59,382	0	0	3,795	4,605
8	HELP DESK	0	18,442	0	0	1,179	1,430
8	ACCELA	0	13,700	0	0	875	1,062
8	ACCELA LICENSE	0	7,172	0	0	458	556
8	SERVOS SOFTWARE	0	57,554	0	0	3,678	4,463
8	GIS	0	18,301	0	0	1,170	1,419
8	VOIP	0	859	0	0	55	67
8	CELL SERVICE	0	12,707	0	0	812	985
8	INTERNET	0	6,749	0	0	431	523
8	OUTSIDE SVC	0	4,118,478	0	0	263,194	319,376
	Subtotal - 1700 INFORMATION TECHNOLOGY	**0**	**4,313,343**	**0**	**0**	**275,647**	**334,487**
9	BUDGET	0	29,847	0	0	1,907	2,315

B. Incoming Costs (Default Spread Salary)

Seq. 8: 1700 INFORMATION TECHNOLOGY

Seq #	Department/Cost Pool	First Incoming	Second Incoming	ACCELA LICENSE	SERVOS SOFTWARE	GIS	NEW WORLD SUPPORT
9	ACCOUNTS RECEIVABLE	0	4	0	0	0	0
9	ACCOUNTS PAYABLE	0	15,423	0	0	986	1,196
9	GENERAL ACCOUNTING	0	23,244	0	0	1,485	1,803
9	CITYWIDE SUPPORT	0	16,877	0	0	1,079	1,309
9	BANKING	0	3,732	0	0	239	289
	Subtotal - 0400 FINANCE	**0**	**89,129**	**0**	**0**	**5,696**	**6,912**
10	CIVIL	0	29,803	0	0	1,905	2,311
	Subtotal - 0500 CITY ATTORNEY	**0**	**29,803**	**0**	**0**	**1,905**	**2,311**
11	EMPLOYEE SERVICES & PAYROLL	0	62,754	0	0	4,010	4,866
	Subtotal - 0600 HUMAN RESOURCES	**0**	**62,754**	**0**	**0**	**4,010**	**4,866**
12	WORKFORCE PLANNING - DEVELOPMENT	0	23,121	0	0	1,478	1,793
	Subtotal - 0620 CIVIL SERVICES	**0**	**23,121**	**0**	**0**	**1,478**	**1,793**
15	RENO DIRECT	0	644	0	0	41	50
15	SUSTAINABILITY	0	3,610	0	0	231	280
	Subtotal - 0735 COMMUNITY ENGAGEMENT & SERVICES	**0**	**4,254**	**0**	**0**	**272**	**330**
24	CITY HALL	0	39,631	0	0	2,533	3,073
24	OTHER BUILDINGS	0	88,478	0	0	5,654	6,861
	Subtotal - 1250-1210 MAINT & OPS - FACILITY MAINTENANCE	**0**	**128,109**	**0**	**0**	**8,187**	**9,935**
27	GF PROPERTIES	0	20,925	0	0	1,337	1,623
	Subtotal - 1200-1290 PW - PROP MGMNT	**0**	**20,925**	**0**	**0**	**1,337**	**1,623**
Total Incoming		**$418,470**	**$4,717,077**	**$0**	**$0**	**$328,190**	**$398,246**
C. Total Allocated			**$18,533,039**	**$126,287**	**$405,959**	**$667,469**	**$866,904**
				0.68%	**2.19%**	**3.60%**	**4.68%**

City of Reno, NV
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B. Incoming Costs (Default Spread Salary) **Seq. 8: 1700 INFORMATION TECHNOLOGY**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	CAD SUPPORT	VOIP	CELL SERVICE	INTERNET
1	CITY HALL DEPRECIATION	$97,084	$0	$11,012	$0	$0	$0
1	EQUIPMENT DEPRECIATION	97,342	0	11,042	0	0	0
	Subtotal - DEPRECIATION	**194,426**	**0**	**22,054**	**0**	**0**	**0**
2	LEGISLATIVE	23,758	8,869	3,701	0	0	0
2	CNCL MEETINGS	4,453	1,787	708	0	0	0
	Subtotal - 0100 CITY COUNCIL	**28,211**	**10,656**	**4,409**	**0**	**0**	**0**
3	CENTRAL CASHIERING	4	1	1	0	0	0
3	COUNCIL SUPPORT	26,023	7,590	3,813	0	0	0
3	OPEN RECORDS REQUESTS	168	48	25	0	0	0
3	CREDIT CARD FEES	4	0	1	0	0	0
	Subtotal - 0200 CITY CLERK	**26,200**	**7,640**	**3,839**	**0**	**0**	**0**
4	ADMINISTRATION	60,447	12,770	8,305	0	0	0
4	COUNCIL AGENDAS	1,169	395	177	0	0	0
4	I & E - COUNCIL SUPPORT	22,336	5,709	3,181	0	0	0
4	CITY HALL SECURITY	30,624	3,129	3,829	0	0	0
	Subtotal - 0300 CITY MANAGER	**114,576**	**22,003**	**15,492**	**0**	**0**	**0**
6	STRATEGIC COMMUNICATIONS	13,792	3,312	1,940	0	0	0
6	GRAPHIC DESIGN	3,100	971	462	0	0	0
	Subtotal - 0350 COMMUNICATIONS	**16,892**	**4,283**	**2,402**	**0**	**0**	**0**
7	0370 OFFICE OF POLICY & STRATEGY	38,165	1,058	4,449	0	0	0
	Subtotal - 0370 OFFICE OF POLICY & STRATEGY	**38,165**	**1,058**	**4,449**	**0**	**0**	**0**
8	IT SERVICES	0	59,382	6,736	0	0	0
8	HELP DESK	0	18,442	2,092	0	0	0
8	ACCELA	0	13,700	1,554	0	0	0
8	ACCELA LICENSE	0	7,172	814	0	0	0
8	SERVOS SOFTWARE	0	57,554	6,528	0	0	0
8	GIS	0	18,301	2,076	0	0	0
8	VOIP	0	859	97	0	0	0
8	CELL SERVICE	0	12,707	1,441	0	0	0
8	INTERNET	0	6,749	766	0	0	0
8	OUTSIDE SVC	0	4,118,478	467,169	0	0	0
	Subtotal - 1700 INFORMATION TECHNOLOGY	**0**	**4,313,343**	**489,273**	**0**	**0**	**0**
9	BUDGET	0	29,847	3,386	0	0	0
9	ACCOUNTS RECEIVABLE	0	4	1	0	0	0

City of Reno, NV
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B. Incoming Costs (Default Spread Salary)

Seq. 8: 1700 INFORMATION TECHNOLOGY

Seq #	Department/Cost Pool	First Incoming	Second Incoming	CAD SUPPORT	VOIP	CELL SERVICE	INTERNET
9	ACCOUNTS PAYABLE	0	15,423	1,750	0	0	0
9	GENERAL ACCOUNTING	0	23,244	2,637	0	0	0
9	CITYWIDE SUPPORT	0	16,877	1,914	0	0	0
9	BANKING	0	3,732	423	0	0	0
	Subtotal - 0400 FINANCE	**0**	**89,129**	**10,110**	**0**	**0**	**0**
10	CIVIL	0	29,803	3,381	0	0	0
	Subtotal - 0500 CITY ATTORNEY	**0**	**29,803**	**3,381**	**0**	**0**	**0**
11	EMPLOYEE SERVICES & PAYROLL	0	62,754	7,118	0	0	0
	Subtotal - 0600 HUMAN RESOURCES	**0**	**62,754**	**7,118**	**0**	**0**	**0**
12	WORKFORCE PLANNING - DEVELOPMENT	0	23,121	2,623	0	0	0
	Subtotal - 0620 CIVIL SERVICES	**0**	**23,121**	**2,623**	**0**	**0**	**0**
15	RENO DIRECT	0	644	73	0	0	0
15	SUSTAINABILITY	0	3,610	409	0	0	0
	Subtotal - 0735 COMMUNITY ENGAGEMENT & SERVICES	**0**	**4,254**	**482**	**0**	**0**	**0**
24	CITY HALL	0	39,631	4,495	0	0	0
24	OTHER BUILDINGS	0	88,478	10,036	0	0	0
	Subtotal - 1250-1210 MAINT & OPS - FACILITY MAINTENANCE	**0**	**128,109**	**14,532**	**0**	**0**	**0**
27	GF PROPERTIES	0	20,925	2,374	0	0	0
	Subtotal - 1200-1290 PW - PROP MGMNT	**0**	**20,925**	**2,374**	**0**	**0**	**0**
Total Incoming		**$418,470**	**$4,717,077**	**$582,538**	**$0**	**$0**	**$0**
C. Total Allocated			**$18,533,039**	**$887,647**	**$44,772**	**$698,859**	**$254,378**
				4.79%	**0.24%**	**3.77%**	**1.37%**

B. Incoming Costs (Default Spread Salary)

Seq. 8: 1700 INFORMATION TECHNOLOGY

Seq #	Department/Cost Pool	First Incoming	Second Incoming	OUTSIDE SVC
1	CITY HALL DEPRECIATION	$97,084	$0	$0
1	EQUIPMENT DEPRECIATION	97,342	0	0
	Subtotal - DEPRECIATION	**194,426**	**0**	**0**
2	LEGISLATIVE	23,758	8,869	0
2	CNCL MEETINGS	4,453	1,787	0
	Subtotal - 0100 CITY COUNCIL	**28,211**	**10,656**	**0**
3	CENTRAL CASHIERING	4	1	0
3	COUNCIL SUPPORT	26,023	7,590	0
3	OPEN RECORDS REQUESTS	168	48	0
3	CREDIT CARD FEES	4	0	0
	Subtotal - 0200 CITY CLERK	**26,200**	**7,640**	**0**
4	ADMINISTRATION	60,447	12,770	0
4	COUNCIL AGENDAS	1,169	395	0
4	I & E - COUNCIL SUPPORT	22,336	5,709	0
4	CITY HALL SECURITY	30,624	3,129	0
	Subtotal - 0300 CITY MANAGER	**114,576**	**22,003**	**0**
6	STRATEGIC COMMUNICATIONS	13,792	3,312	0
6	GRAPHIC DESIGN	3,100	971	0
	Subtotal - 0350 COMMUNICATIONS	**16,892**	**4,283**	**0**
7	0370 OFFICE OF POLICY & STRATEGY	38,165	1,058	0
	Subtotal - 0370 OFFICE OF POLICY & STRATEGY	**38,165**	**1,058**	**0**
8	IT SERVICES	0	59,382	0
8	HELP DESK	0	18,442	0
8	ACCELA	0	13,700	0
8	ACCELA LICENSE	0	7,172	0
8	SERVOS SOFTWARE	0	57,554	0
8	GIS	0	18,301	0
8	VOIP	0	859	0
8	CELL SERVICE	0	12,707	0
8	INTERNET	0	6,749	0
8	OUTSIDE SVC	0	4,118,478	0
	Subtotal - 1700 INFORMATION TECHNOLOGY	**0**	**4,313,343**	**0**
9	BUDGET	0	29,847	0
9	ACCOUNTS RECEIVABLE	0	4	0

City of Reno, NV
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B. Incoming Costs (Default Spread Salary)

Seq. 8: 1700 INFORMATION TECHNOLOGY

Seq #	Department/Cost Pool	First Incoming	Second Incoming	OUTSIDE SVC
9	ACCOUNTS PAYABLE	0	15,423	0
9	GENERAL ACCOUNTING	0	23,244	0
9	CITYWIDE SUPPORT	0	16,877	0
9	BANKING	0	3,732	0
	Subtotal - 0400 FINANCE	**0**	**89,129**	**0**
10	CIVIL	0	29,803	0
	Subtotal - 0500 CITY ATTORNEY	**0**	**29,803**	**0**
11	EMPLOYEE SERVICES & PAYROLL	0	62,754	0
	Subtotal - 0600 HUMAN RESOURCES	**0**	**62,754**	**0**
12	WORKFORCE PLANNING - DEVELOPMENT	0	23,121	0
	Subtotal - 0620 CIVIL SERVICES	**0**	**23,121**	**0**
15	RENO DIRECT	0	644	0
15	SUSTAINABILITY	0	3,610	0
	Subtotal - 0735 COMMUNITY ENGAGEMENT & SERVICES	**0**	**4,254**	**0**
24	CITY HALL	0	39,631	0
24	OTHER BUILDINGS	0	88,478	0
	Subtotal - 1250-1210 MAINT & OPS - FACILITY MAINTENANCE	**0**	**128,109**	**0**
27	GF PROPERTIES	0	20,925	0
	Subtotal - 1200-1290 PW - PROP MGMNT	**0**	**20,925**	**0**
Total Incoming		**$418,470**	**$4,717,077**	**$0**
C. Total Allocated			**$18,533,039**	**$5,575,284**
				30.08%

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 1: IT SERVICES

Seq. 8: 1700 INFORMATION TECHNOLOGY

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	0100 CITY COUNCIL	7.00	0.46%	$14,334	$0	$14,334	$0	$14,334
3	0200 CITY CLERK	10.00	0.66%	20,476	0	20,476	0	20,476
4	0300 CITY MANAGER	37.50	2.48%	76,787	0	76,787	0	76,787
6	0350 COMMUNICATIONS	7.00	0.46%	14,334	0	14,334	0	14,334
8	1700 INFORMATION TECHNOLOGY	29.00	1.91%	59,382	0	59,382	0	59,382
9	0400 FINANCE	14.00	0.92%	28,667	0	28,667	22,256	50,923
10	0500 CITY ATTORNEY	26.50	1.75%	54,263	0	54,263	42,127	96,390
11	0600 HUMAN RESOURCES	17.00	1.12%	34,810	0	34,810	27,025	61,835
12	0620 CIVIL SERVICES	5.00	0.33%	10,238	0	10,238	7,949	18,187
13	0700 DEVELOPMENT SERVICES	9.65	0.64%	19,760	0	19,760	15,341	35,101
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	1.00	0.07%	2,048	0	2,048	1,590	3,637
16	0750 BUSINESS LICENSE	9.60	0.63%	19,657	0	19,657	15,261	34,919
17	0780 PARKING & CODE ENFORCEMENT	14.15	0.93%	28,974	0	28,974	22,494	51,469
18	0880 PUBLIC SAFETY DISPATCH	59.00	3.90%	120,811	0	120,811	93,793	214,604
19	0800 POLICE - ALL OTHER	452.00	29.84%	925,535	0	925,535	718,552	1,644,087
20	0900 FIRE	313.00	20.67%	640,913	0	640,913	497,581	1,138,494
21	1100 MUNICIPAL COURT	54.00	3.57%	110,573	0	110,573	85,845	196,418
22	1200-0001 PW - PROGRAM & SVC MGMNT	1.35	0.09%	2,764	0	2,764	2,146	4,910
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	17.75	1.17%	36,346	0	36,346	28,217	64,563
25	1200 PW - ALL OTHER	12.10	0.80%	24,776	0	24,776	19,236	44,012
27	1200-1290 PW - PROP MGMNT	1.00	0.07%	2,048	0	2,048	1,590	3,637
28	1300 PARKS AND RECREATION	94.50	6.24%	193,502	0	193,502	150,228	343,731
32	FUND 10010-10035 HAND	9.00	0.59%	18,429	0	18,429	14,307	32,736
33	FUND 10040 STREET FUND	94.80	6.26%	194,117	0	194,117	150,705	344,822
52	FUND 30040 ARPA-ARRA GRANTS CAP PROJ	2.00	0.13%	4,095	0	4,095	3,179	7,275
58	FUND 40000 SANITARY SEWER O/M FUND	111.60	7.37%	228,517	0	228,517	177,412	405,930

Allocation Details
Cost Pool 1: IT SERVICES
Seq. 8: 1700 INFORMATION TECHNOLOGY

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
60	FUND 40060 BUILDING PERMIT FUND	77.60	5.12%	158,897	0	158,897	123,362	282,259
61	FUND 50000 FLEET MANAGEMENT FUND	16.40	1.08%	33,581	0	33,581	26,071	59,653
62	FUND 50010 RISK MANAGEMENT FUND	4.50	0.30%	9,214	0	9,214	7,154	16,368
68	FUND 85xxx REDEVELOPMENT	4.50	0.30%	9,214	0	9,214	7,154	16,368
69	OTHER	2.00	0.13%	4,095	0	4,095	3,179	7,275
Subtotal		**1,514.50**	**100.00%**	**$3,101,158**	**$0**	**$3,101,158**	**$2,263,756**	**$5,364,914**
Direct Bills						0		0
Total						**$3,101,158**		**$5,364,914**

Allocation Basis Units: NUMBER OF FTE'S PER DEPARTMENT

Allocation Details
Cost Pool 2: HELP DESK

Seq. 8: 1700 INFORMATION TECHNOLOGY

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	0100 CITY COUNCIL	25	0.42%	$4,853	$0	$4,853	$0	$4,853
3	0200 CITY CLERK	36	0.60%	6,989	0	6,989	0	6,989
4	0300 CITY MANAGER	136	2.27%	26,402	0	26,402	0	26,402
5	0300-0330 ARTS & CULTURE	17	0.28%	3,300	0	3,300	2,548	5,848
6	0350 COMMUNICATIONS	30	0.50%	5,824	0	5,824	0	5,824
7	0370 OFFICE OF POLICY & STRATEGY	4	0.07%	777	0	777	0	777
8	1700 INFORMATION TECHNOLOGY	95	1.59%	18,442	0	18,442	0	18,442
9	0400 FINANCE	55	0.92%	10,677	0	10,677	8,242	18,920
10	0500 CITY ATTORNEY	94	1.57%	18,248	0	18,248	14,087	32,335
11	0600 HUMAN RESOURCES	64	1.07%	12,424	0	12,424	9,591	22,016
12	0620 CIVIL SERVICES	18	0.30%	3,494	0	3,494	2,698	6,192
13	0700 DEVELOPMENT SERVICES	239	3.99%	46,397	0	46,397	35,817	82,215
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	24	0.40%	4,659	0	4,659	3,597	8,256
15	0735 COMMUNITY ENGAGEMENT & SERVICES	13	0.22%	2,524	0	2,524	1,948	4,472
16	0750 BUSINESS LICENSE	29	0.48%	5,630	0	5,630	4,346	9,976
17	0780 PARKING & CODE ENFORCEMENT	71	1.18%	13,783	0	13,783	10,640	24,424
18	0880 PUBLIC SAFETY DISPATCH	119	1.99%	23,102	0	23,102	17,834	40,935
19	0800 POLICE - ALL OTHER	1,738	29.00%	337,401	0	337,401	260,461	597,862
20	0900 FIRE	1,382	23.06%	268,290	0	268,290	207,110	475,400
21	1100 MUNICIPAL COURT	220	3.67%	42,709	0	42,709	32,970	75,679
23	1250 MAINTENANCE & OPERATIONS	241	4.02%	46,786	0	46,786	36,117	82,903
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	40	0.67%	7,765	0	7,765	5,995	13,760
25	1200 PW - ALL OTHER	418	6.97%	81,147	0	81,147	62,643	143,790
26	1250-1230 - PARKING METER	4	0.07%	777	0	777	599	1,376
28	1300 PARKS AND RECREATION	334	5.57%	64,840	0	64,840	50,054	114,894
32	FUND 10010-10035 HAND	23	0.38%	4,465	0	4,465	3,447	7,912
33	FUND 10040 STREET FUND	201	3.35%	39,020	0	39,020	30,122	69,143
42	FUND 30000 PW CAPITAL PROJECTS	38	0.63%	7,377	0	7,377	5,695	13,072

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 2: HELP DESK

Seq. 8: 1700 INFORMATION TECHNOLOGY

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
	FUND							
58	FUND 40000 SANITARY SEWER O/M FUND	161	2.69%	31,255	0	31,255	24,128	55,383
60	FUND 40060 BUILDING PERMIT FUND	31	0.52%	6,018	0	6,018	4,646	10,664
61	FUND 50000 FLEET MANAGEMENT FUND	6	0.10%	1,165	0	1,165	899	2,064
67	FUND 80000/82000 REDEVELOPMENT	3	0.05%	582	0	582	450	1,032
69	OTHER	84	1.40%	16,307	0	16,307	12,588	28,896
Subtotal		**5,993**	**100.00%**	**$1,163,431**	**$0**	**$1,163,431**	**$849,271**	**$2,012,701**
Direct Bills						0		0
Total						**$1,163,431**		**$2,012,701**

Allocation Basis Units: NUMBER OF COMPUTERS, PRINTERS/SCANNERS, CELL PHONES, & COMM DEVICES PER DEPARTMENT

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 3: COMMUNICATIONS

Seq. 8: 1700 INFORMATION TECHNOLOGY

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13	0700 DEVELOPMENT SERVICES	20	1.19%	$10,598	$0	$10,598	$1,842	$12,440
17	0780 PARKING & CODE ENFORCEMENT	20	1.19%	10,598	0	10,598	1,842	12,440
18	0880 PUBLIC SAFETY DISPATCH	11	0.66%	5,829	0	5,829	1,013	6,842
19	0800 POLICE - ALL OTHER	604	36.08%	320,049	0	320,049	55,638	375,687
20	0900 FIRE	855	51.08%	453,050	0	453,050	78,759	531,809
21	1100 MUNICIPAL COURT	15	0.90%	7,948	0	7,948	1,382	9,330
25	1200 PW - ALL OTHER	143	8.54%	75,773	0	75,773	13,173	88,946
28	1300 PARKS AND RECREATION	6	0.36%	3,179	0	3,179	553	3,732
Subtotal		**1,674**	**100.00%**	**$887,024**	**$0**	**$887,024**	**$154,202**	**$1,041,226**
Direct Bills						0		0
Total						**$887,024**		**$1,041,226**

Allocation Basis Units: NUMBER OF RADIOS PER DEPARTMENT

Allocation Details

Cost Pool 4: ACCELA

Seq. 8: 1700 INFORMATION TECHNOLOGY

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	0200 CITY CLERK	1.82	1.82%	$6,172	$0	$6,172	$0	$6,172
4	0300 CITY MANAGER	1.97	1.97%	6,680	0	6,680	0	6,680
8	1700 INFORMATION TECHNOLOGY	4.04	4.04%	13,700	0	13,700	0	13,700
9	0400 FINANCE	0.46	0.46%	1,560	0	1,560	1,235	2,795
13	0700 DEVELOPMENT SERVICES	3.40	3.40%	11,529	0	11,529	9,131	20,661
16	0750 BUSINESS LICENSE	46.46	46.46%	157,547	0	157,547	124,775	282,322
19	0800 POLICE - ALL OTHER	0.50	0.50%	1,696	0	1,696	1,343	3,038
20	0900 FIRE	5.19	5.19%	17,599	0	17,599	13,938	31,538
28	1300 PARKS AND RECREATION	0.88	0.88%	2,984	0	2,984	2,363	5,347
33	FUND 10040 STREET FUND	2.24	2.24%	7,596	0	7,596	6,016	13,612
58	FUND 40000 SANITARY SEWER O/M FUND	4.18	4.18%	14,174	0	14,174	11,226	25,400
60	FUND 40060 BUILDING PERMIT FUND	28.86	28.86%	97,865	0	97,865	77,507	175,372
Subtotal		**100.00**	**100.00%**	**$339,102**	**$0**	**$339,102**	**$247,535**	**$586,637**
Direct Bills						0		0
Total						**$339,102**		**$586,637**

Allocation Basis Units: % OF ACCELA SUPPORT PER DEPARTMENT

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 5: ACCELA LICENSE

Seq. 8: 1700 INFORMATION TECHNOLOGY

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	0200 CITY CLERK	2.56	2.56%	$3,231	$0	$3,231	$0	$3,231
4	0300 CITY MANAGER	2.77	2.77%	3,497	0	3,497	0	3,497
8	1700 INFORMATION TECHNOLOGY	5.68	5.68%	7,172	0	7,172	0	7,172
9	0400 FINANCE	0.65	0.65%	817	0	817	0	817
13	0700 DEVELOPMENT SERVICES	4.78	4.78%	6,036	0	6,036	0	6,036
16	0750 BUSINESS LICENSE	65.31	65.31%	82,475	0	82,475	0	82,475
19	0800 POLICE - ALL OTHER	0.70	0.70%	888	0	888	0	888
20	0900 FIRE	7.30	7.30%	9,213	0	9,213	0	9,213
28	1300 PARKS AND RECREATION	1.24	1.24%	1,562	0	1,562	0	1,562
33	FUND 10040 STREET FUND	3.15	3.15%	3,976	0	3,976	0	3,976
58	FUND 40000 SANITARY SEWER O/M FUND	5.88	5.88%	7,420	0	7,420	0	7,420
Subtotal		**100.00**	**100.00%**	**$126,287**	**$0**	**$126,287**	**$0**	**$126,287**
Direct Bills						0		0
Total						**$126,287**		**$126,287**

Allocation Basis Units: % OF ACCELA SOFTWARE COST PER DEPARTMENT

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 6: SERVOS SOFTWARE

Seq. 8: 1700 INFORMATION TECHNOLOGY

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	0200 CITY CLERK	1.01	1.01%	$4,111	$0	$4,111	$0	$4,111
4	0300 CITY MANAGER	4.05	4.05%	16,444	0	16,444	0	16,444
8	1700 INFORMATION TECHNOLOGY	14.18	14.18%	57,554	0	57,554	0	57,554
9	0400 FINANCE	0.51	0.51%	2,055	0	2,055	0	2,055
13	0700 DEVELOPMENT SERVICES	1.52	1.52%	6,166	0	6,166	0	6,166
16	0750 BUSINESS LICENSE	4.56	4.56%	18,499	0	18,499	0	18,499
17	0780 PARKING & CODE ENFORCEMENT	3.29	3.29%	13,361	0	13,361	0	13,361
18	0880 PUBLIC SAFETY DISPATCH	0.51	0.51%	2,055	0	2,055	0	2,055
19	0800 POLICE - ALL OTHER	7.09	7.09%	28,777	0	28,777	0	28,777
20	0900 FIRE	3.04	3.04%	12,333	0	12,333	0	12,333
23	1250 MAINTENANCE & OPERATIONS	7.09	7.09%	28,777	0	28,777	0	28,777
28	1300 PARKS AND RECREATION	13.42	13.42%	54,471	0	54,471	0	54,471
33	FUND 10040 STREET FUND	19.75	19.75%	80,164	0	80,164	0	80,164
58	FUND 40000 SANITARY SEWER O/M FUND	17.22	17.22%	69,887	0	69,887	0	69,887
60	FUND 40060 BUILDING PERMIT FUND	2.28	2.28%	9,250	0	9,250	0	9,250
68	FUND 85xxx REDEVELOPMENT	0.51	0.51%	2,055	0	2,055	0	2,055
Subtotal		**100.00**	**100.00%**	**$405,959**	**$0**	**$405,959**	**$0**	**$405,959**
Direct Bills						0		0
Total						**$405,959**		**$405,959**

Allocation Basis Units: SERVICE NOW PERCENTAGE OF USERS PER DEPARTMENT

Allocation Details

Cost Pool 7: GIS **Seq. 8: 1700 INFORMATION TECHNOLOGY**

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	0100 CITY COUNCIL	25,038.19	5.00%	$18,301	$0	$18,301	$0	$18,301
3	0200 CITY CLERK	12,519.09	2.50%	9,151	0	9,151	0	9,151
4	0300 CITY MANAGER	50,076.37	10.00%	36,602	0	36,602	0	36,602
5	0300-0330 ARTS & CULTURE	12,519.09	2.50%	9,151	0	9,151	10,540	19,691
6	0350 COMMUNICATIONS	5,007.64	1.00%	3,660	0	3,660	0	3,660
7	0370 OFFICE OF POLICY & STRATEGY	25,038.19	5.00%	18,301	0	18,301	0	18,301
8	1700 INFORMATION TECHNOLOGY	25,038.19	5.00%	18,301	0	18,301	0	18,301
13	0700 DEVELOPMENT SERVICES	25,038.19	5.00%	18,301	0	18,301	21,080	39,381
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	25,038.19	5.00%	18,301	0	18,301	21,080	39,381
15	0735 COMMUNITY ENGAGEMENT & SERVICES	10,015.27	2.00%	7,320	0	7,320	8,432	15,753
16	0750 BUSINESS LICENSE	25,038.19	5.00%	18,301	0	18,301	21,080	39,381
17	0780 PARKING & CODE ENFORCEMENT	25,038.19	5.00%	18,301	0	18,301	21,080	39,381
18	0880 PUBLIC SAFETY DISPATCH	75,114.56	15.00%	54,903	0	54,903	63,241	118,144
19	0800 POLICE - ALL OTHER	62,595.47	12.50%	45,753	0	45,753	52,701	98,453
20	0900 FIRE	62,595.47	12.50%	45,753	0	45,753	52,701	98,453
23	1250 MAINTENANCE & OPERATIONS	5,007.64	1.00%	3,660	0	3,660	4,216	7,876
25	1200 PW - ALL OTHER	5,007.64	1.00%	3,660	0	3,660	4,216	7,876
28	1300 PARKS AND RECREATION	25,038.19	5.00%	18,301	0	18,301	21,080	39,381
Subtotal		**500,763.75**	**100.00%**	**$366,021**	**$0**	**$366,021**	**$301,448**	**$667,469**
Direct Bills						0		0
Total						**$366,021**		**$667,469**

Allocation Basis Units: SALARY SUPPORT PER DEPARTMENT FOR GIS

Allocation Details

Cost Pool 8: NEW WORLD SUPPORT

Seq. 8: 1700 INFORMATION TECHNOLOGY

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9	0400 FINANCE	100	100.00%	$501,109	$0	$501,109	$365,795	$866,904
Subtotal		**100**	**100.00%**	**$501,109**	**$0**	**$501,109**	**$365,795**	**$866,904**
Direct Bills						0		0
Total						**$501,109**		**$866,904**

Allocation Basis Units: Direct to 0400 FINANCE

Allocation Details

Cost Pool 9: CAD SUPPORT

Seq. 8: 1700 INFORMATION TECHNOLOGY

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19	0800 POLICE - ALL OTHER	50	50.00%	$176,289	$0	$176,289	$267,535	$443,824
20	0900 FIRE	50	50.00%	176,289	0	176,289	267,535	443,824
Subtotal		**100**	**100.00%**	**$352,578**	**$0**	**$352,578**	**$535,070**	**$887,647**
Direct Bills						0		0
Total						**$352,578**		**$887,647**

Allocation Basis Units: EQUAL ALLOCATION TO POLICE & FIRE

Allocation Details

Cost Pool 10: VOIP

Seq. 8: 1700 INFORMATION TECHNOLOGY

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	0100 CITY COUNCIL	7	0.67%	$301	$0	$301	$0	$301
3	0200 CITY CLERK	7	0.67%	301	0	301	0	301
4	0300 CITY MANAGER	45	4.32%	1,934	0	1,934	0	1,934
5	0300-0330 ARTS & CULTURE	2	0.19%	86	0	86	0	86
6	0350 COMMUNICATIONS	14	1.34%	602	0	602	0	602
8	1700 INFORMATION TECHNOLOGY	20	1.92%	859	0	859	0	859
9	0400 FINANCE	20	1.92%	859	0	859	0	859
10	0500 CITY ATTORNEY	31	2.98%	1,332	0	1,332	0	1,332
11	0600 HUMAN RESOURCES	23	2.21%	988	0	988	0	988
12	0620 CIVIL SERVICES	5	0.48%	215	0	215	0	215
13	0700 DEVELOPMENT SERVICES	37	3.55%	1,590	0	1,590	0	1,590
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	8	0.77%	344	0	344	0	344
16	0750 BUSINESS LICENSE	5	0.48%	215	0	215	0	215
17	0780 PARKING & CODE ENFORCEMENT	6	0.58%	258	0	258	0	258
18	0880 PUBLIC SAFETY DISPATCH	35	3.36%	1,504	0	1,504	0	1,504
19	0800 POLICE - ALL OTHER	218	20.92%	9,367	0	9,367	0	9,367
20	0900 FIRE	106	10.17%	4,555	0	4,555	0	4,555
21	1100 MUNICIPAL COURT	70	6.72%	3,008	0	3,008	0	3,008
23	1250 MAINTENANCE & OPERATIONS	96	9.21%	4,125	0	4,125	0	4,125
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	6	0.58%	258	0	258	0	258
25	1200 PW - ALL OTHER	122	11.71%	5,242	0	5,242	0	5,242
28	1300 PARKS AND RECREATION	88	8.45%	3,781	0	3,781	0	3,781
33	FUND 10040 STREET FUND	37	3.55%	1,590	0	1,590	0	1,590
58	FUND 40000 SANITARY SEWER O/M FUND	13	1.25%	559	0	559	0	559
69	OTHER	21	2.02%	902	0	902	0	902
Subtotal		**1,042**	**100.00%**	**$44,772**	**$0**	**$44,772**	**$0**	**$44,772**
Direct Bills						0		0
Total						**$44,772**		**$44,772**

Allocation Details

Cost Pool 10: VOIP

Seq. 8: 1700 INFORMATION TECHNOLOGY

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total

Allocation Basis Units: NUMBER OF VOIP PHONES PER DEPARTMENT

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 11: CELL SERVICE
Seq. 8: 1700 INFORMATION TECHNOLOGY

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	0100 CITY COUNCIL	10	0.70%	$4,887	$0	$4,887	$0	$4,887
3	0200 CITY CLERK	6	0.42%	2,932	0	2,932	0	2,932
4	0300 CITY MANAGER	23	1.61%	11,240	0	11,240	0	11,240
6	0350 COMMUNICATIONS	7	0.49%	3,421	0	3,421	0	3,421
8	1700 INFORMATION TECHNOLOGY	26	1.82%	12,707	0	12,707	0	12,707
9	0400 FINANCE	3	0.21%	1,466	0	1,466	0	1,466
10	0500 CITY ATTORNEY	13	0.91%	6,353	0	6,353	0	6,353
11	0600 HUMAN RESOURCES	17	1.19%	8,308	0	8,308	0	8,308
12	0620 CIVIL SERVICES	3	0.21%	1,466	0	1,466	0	1,466
13	0700 DEVELOPMENT SERVICES	52	3.64%	25,413	0	25,413	0	25,413
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	7	0.49%	3,421	0	3,421	0	3,421
16	0750 BUSINESS LICENSE	9	0.63%	4,398	0	4,398	0	4,398
17	0780 PARKING & CODE ENFORCEMENT	20	1.40%	9,774	0	9,774	0	9,774
18	0880 PUBLIC SAFETY DISPATCH	5	0.35%	2,444	0	2,444	0	2,444
19	0800 POLICE - ALL OTHER	515	36.01%	251,687	0	251,687	0	251,687
20	0900 FIRE	259	18.11%	126,577	0	126,577	0	126,577
21	1100 MUNICIPAL COURT	21	1.47%	10,263	0	10,263	0	10,263
23	1250 MAINTENANCE & OPERATIONS	18	1.26%	8,797	0	8,797	0	8,797
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	18	1.26%	8,797	0	8,797	0	8,797
25	1200 PW - ALL OTHER	18	1.26%	8,797	0	8,797	0	8,797
26	1250-1230 - PARKING METER	4	0.28%	1,955	0	1,955	0	1,955
28	1300 PARKS AND RECREATION	93	6.50%	45,450	0	45,450	0	45,450
32	FUND 10010-10035 HAND	12	0.84%	5,865	0	5,865	0	5,865
33	FUND 10040 STREET FUND	106	7.41%	51,804	0	51,804	0	51,804
42	FUND 30000 PW CAPITAL PROJECTS FUND	36	2.52%	17,594	0	17,594	0	17,594
58	FUND 40000 SANITARY SEWER O/M FUND	120	8.39%	58,646	0	58,646	0	58,646
61	FUND 50000 FLEET MANAGEMENT	6	0.42%	2,932	0	2,932	0	2,932

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 11: CELL SERVICE
Seq. 8: 1700 INFORMATION TECHNOLOGY

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
	FUND							
67	FUND 80000/82000 REDEVELOPMENT	3	0.21%	1,466	0	1,466	0	1,466
Subtotal		**1,430**	**100.00%**	**$698,859**	**$0**	**$698,859**	**$0**	**$698,859**
Direct Bills						0		0
Total						**$698,859**		**$698,859**

Allocation Basis Units: NUMBER OF CELL PHONES & MDT/CRADLEPOINT/IPAD/LAPTOP

Allocation Details
Cost Pool 12: INTERNET

Seq. 8: 1700 INFORMATION TECHNOLOGY

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	0100 CITY COUNCIL	8	0.43%	$1,102	$0	$1,102	$0	$1,102
3	0200 CITY CLERK	23	1.25%	3,168	0	3,168	0	3,168
4	0300 CITY MANAGER	68	3.68%	9,365	0	9,365	0	9,365
5	0300-0330 ARTS & CULTURE	15	0.81%	2,066	0	2,066	0	2,066
6	0350 COMMUNICATIONS	9	0.49%	1,240	0	1,240	0	1,240
7	0370 OFFICE OF POLICY & STRATEGY	4	0.22%	551	0	551	0	551
8	1700 INFORMATION TECHNOLOGY	49	2.65%	6,749	0	6,749	0	6,749
9	0400 FINANCE	32	1.73%	4,407	0	4,407	0	4,407
10	0500 CITY ATTORNEY	50	2.71%	6,886	0	6,886	0	6,886
11	0600 HUMAN RESOURCES	24	1.30%	3,305	0	3,305	0	3,305
12	0620 CIVIL SERVICES	10	0.54%	1,377	0	1,377	0	1,377
13	0700 DEVELOPMENT SERVICES	130	7.04%	17,904	0	17,904	0	17,904
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	9	0.49%	1,240	0	1,240	0	1,240
15	0735 COMMUNITY ENGAGEMENT & SERVICES	13	0.70%	1,790	0	1,790	0	1,790
16	0750 BUSINESS LICENSE	15	0.81%	2,066	0	2,066	0	2,066
17	0780 PARKING & CODE ENFORCEMENT	25	1.35%	3,443	0	3,443	0	3,443
18	0880 PUBLIC SAFETY DISPATCH	68	3.68%	9,365	0	9,365	0	9,365
19	0800 POLICE - ALL OTHER	401	21.71%	55,228	0	55,228	0	55,228
20	0900 FIRE	162	8.77%	22,311	0	22,311	0	22,311
21	1100 MUNICIPAL COURT	114	6.17%	15,701	0	15,701	0	15,701
23	1250 MAINTENANCE & OPERATIONS	127	6.88%	17,491	0	17,491	0	17,491
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	16	0.87%	2,204	0	2,204	0	2,204
25	1200 PW - ALL OTHER	135	7.31%	18,593	0	18,593	0	18,593
28	1300 PARKS AND RECREATION	147	7.96%	20,246	0	20,246	0	20,246
32	FUND 10010-10035 HAND	11	0.60%	1,515	0	1,515	0	1,515
33	FUND 10040 STREET FUND	58	3.14%	7,988	0	7,988	0	7,988
42	FUND 30000 PW CAPITAL PROJECTS FUND	2	0.11%	275	0	275	0	275

Allocation Details

Cost Pool 12: INTERNET

Seq. 8: 1700 INFORMATION TECHNOLOGY

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
58	FUND 40000 SANITARY SEWER O/M FUND	28	1.52%	3,856	0	3,856	0	3,856
60	FUND 40060 BUILDING PERMIT FUND	31	1.68%	4,269	0	4,269	0	4,269
69	OTHER	63	3.41%	8,677	0	8,677	0	8,677
Subtotal		**1,847**	**100.00%**	**$254,378**	**$0**	**$254,378**	**$0**	**$254,378**
Direct Bills						0		0
Total						**$254,378**		**$254,378**

Allocation Basis Units: NUMBER OF COMPUTERS, TABLETS, HOTSPOTS, SCANNERS, & PRINTERS

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 13: OUTSIDE SVC

Seq. 8: 1700 INFORMATION TECHNOLOGY

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	0100 CITY COUNCIL	2,557.00	0.04%	$2,416	$0	$2,416	$0	$2,416
3	0200 CITY CLERK	197,171.00	3.34%	186,300	0	186,300	0	186,300
4	0300 CITY MANAGER	170,854.00	2.90%	161,434	0	161,434	0	161,434
6	0350 COMMUNICATIONS	100.00	0.00%	94	0	94	0	94
8	1700 INFORMATION TECHNOLOGY	4,358,808.23	73.87%	4,118,478	0	4,118,478	0	4,118,478
9	0400 FINANCE	105,369.00	1.79%	99,559	0	99,559	0	99,559
11	0600 HUMAN RESOURCES	160,689.00	2.72%	151,829	0	151,829	0	151,829
12	0620 CIVIL SERVICES	11,717.00	0.20%	11,071	0	11,071	0	11,071
13	0700 DEVELOPMENT SERVICES	12,375.00	0.21%	11,693	0	11,693	0	11,693
17	0780 PARKING & CODE ENFORCEMENT	2,050.00	0.03%	1,937	0	1,937	0	1,937
18	0880 PUBLIC SAFETY DISPATCH	586,717.00	9.94%	554,367	0	554,367	0	554,367
19	0800 POLICE - ALL OTHER	27,671.00	0.47%	26,145	0	26,145	0	26,145
20	0900 FIRE	181,919.00	3.08%	171,889	0	171,889	0	171,889
23	1250 MAINTENANCE & OPERATIONS	18,081.00	0.31%	17,084	0	17,084	0	17,084
26	1250-1230 - PARKING METER	1,050.00	0.02%	992	0	992	0	992
58	FUND 40000 SANITARY SEWER O/M FUND	4,902.00	0.08%	4,632	0	4,632	0	4,632
68	FUND 85xxx REDEVELOPMENT	58,594.00	0.99%	55,363	0	55,363	0	55,363
Subtotal		**5,900,624.23**	**100.00%**	**$5,575,284**	**$0**	**$5,575,284**	**$0**	**$5,575,284**
Direct Bills						0		0
Total						**$5,575,284**		**$5,575,284**

Allocation Basis Units: CONTRACT COST PER DEPARTMENT

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Summary **Seq. 8: 1700 INFORMATION TECHNOLOGY**

Seq #	Department Name	IT SERVICES	HELP DESK	COMMUNICATIONS	ACCELA	ACCELA LICENSE	SERVOS SOFTWARE
2	0100 CITY COUNCIL	$14,334	$4,853	$0	$0	$0	$0
3	0200 CITY CLERK	20,476	6,989	0	6,172	3,231	4,111
4	0300 CITY MANAGER	76,787	26,402	0	6,680	3,497	16,444
5	0300-0330 ARTS & CULTURE	0	5,848	0	0	0	0
6	0350 COMMUNICATIONS	14,334	5,824	0	0	0	0
7	0370 OFFICE OF POLICY & STRATEGY	0	777	0	0	0	0
8	1700 INFORMATION TECHNOLOGY	59,382	18,442	0	13,700	7,172	57,554
9	0400 FINANCE	50,923	18,920	0	2,795	817	2,055
10	0500 CITY ATTORNEY	96,390	32,335	0	0	0	0
11	0600 HUMAN RESOURCES	61,835	22,016	0	0	0	0
12	0620 CIVIL SERVICES	18,187	6,192	0	0	0	0
13	0700 DEVELOPMENT SERVICES	35,101	82,215	12,440	20,661	6,036	6,166
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	3,637	8,256	0	0	0	0
15	0735 COMMUNITY ENGAGEMENT & SERVICES	0	4,472	0	0	0	0
16	0750 BUSINESS LICENSE	34,919	9,976	0	282,322	82,475	18,499
17	0780 PARKING & CODE ENFORCEMENT	51,469	24,424	12,440	0	0	13,361
18	0880 PUBLIC SAFETY DISPATCH	214,604	40,935	6,842	0	0	2,055
19	0800 POLICE - ALL OTHER	1,644,087	597,862	375,687	3,038	888	28,777
20	0900 FIRE	1,138,494	475,400	531,809	31,538	9,213	12,333
21	1100 MUNICIPAL COURT	196,418	75,679	9,330	0	0	0
22	1200-0001 PW - PROGRAM & SVC MGMNT	4,910	0	0	0	0	0
23	1250 MAINTENANCE & OPERATIONS	0	82,903	0	0	0	28,777
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	64,563	13,760	0	0	0	0
25	1200 PW - ALL OTHER	44,012	143,790	88,946	0	0	0
26	1250-1230 - PARKING METER	0	1,376	0	0	0	0
27	1200-1290 PW - PROP MGMNT	3,637	0	0	0	0	0
28	1300 PARKS AND RECREATION	343,731	114,894	3,732	5,347	1,562	54,471
32	FUND 10010-10035 HAND	32,736	7,912	0	0	0	0
33	FUND 10040 STREET FUND	344,822	69,143	0	13,612	3,976	80,164
42	FUND 30000 PW CAPITAL PROJECTS FUND	0	13,072	0	0	0	0
52	FUND 30040 ARPA-ARRA GRANTS CAP PROJ	7,275	0	0	0	0	0
58	FUND 40000 SANITARY SEWER O/M FUND	405,930	55,383	0	25,400	7,420	69,887

Allocation Summary

Seq. 8: 1700 INFORMATION TECHNOLOGY

Seq #	Department Name	IT SERVICES	HELP DESK	COMMUNICATIONS	ACCELA	ACCELA LICENSE	SERVOS SOFTWARE
60	FUND 40060 BUILDING PERMIT FUND	282,259	10,664	0	175,372	0	9,250
61	FUND 50000 FLEET MANAGEMENT FUND	59,653	2,064	0	0	0	0
62	FUND 50010 RISK MANAGEMENT FUND	16,368	0	0	0	0	0
67	FUND 80000/82000 REDEVELOPMENT	0	1,032	0	0	0	0
68	FUND 85xxx REDEVELOPMENT	16,368	0	0	0	0	2,055
69	OTHER	7,275	28,896	0	0	0	0
Direct Bills		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total		**$5,364,914**	**$2,012,701**	**$1,041,226**	**$586,637**	**$126,287**	**$405,959**

Allocation Summary **Seq. 8: 1700 INFORMATION TECHNOLOGY**

Seq #	Department Name	GIS	NEW WORLD SUPPORT	CAD SUPPORT	VOIP	CELL SERVICE	INTERNET
2	0100 CITY COUNCIL	$18,301	$0	$0	$301	$4,887	$1,102
3	0200 CITY CLERK	9,151	0	0	301	2,932	3,168
4	0300 CITY MANAGER	36,602	0	0	1,934	11,240	9,365
5	0300-0330 ARTS & CULTURE	19,691	0	0	86	0	2,066
6	0350 COMMUNICATIONS	3,660	0	0	602	3,421	1,240
7	0370 OFFICE OF POLICY & STRATEGY	18,301	0	0	0	0	551
8	1700 INFORMATION TECHNOLOGY	18,301	0	0	859	12,707	6,749
9	0400 FINANCE	0	866,904	0	859	1,466	4,407
10	0500 CITY ATTORNEY	0	0	0	1,332	6,353	6,886
11	0600 HUMAN RESOURCES	0	0	0	988	8,308	3,305
12	0620 CIVIL SERVICES	0	0	0	215	1,466	1,377
13	0700 DEVELOPMENT SERVICES	39,381	0	0	1,590	25,413	17,904
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	39,381	0	0	344	3,421	1,240
15	0735 COMMUNITY ENGAGEMENT & SERVICES	15,753	0	0	0	0	1,790
16	0750 BUSINESS LICENSE	39,381	0	0	215	4,398	2,066
17	0780 PARKING & CODE ENFORCEMENT	39,381	0	0	258	9,774	3,443
18	0880 PUBLIC SAFETY DISPATCH	118,144	0	0	1,504	2,444	9,365
19	0800 POLICE - ALL OTHER	98,453	0	443,824	9,367	251,687	55,228
20	0900 FIRE	98,453	0	443,824	4,555	126,577	22,311
21	1100 MUNICIPAL COURT	0	0	0	3,008	10,263	15,701
22	1200-0001 PW - PROGRAM & SVC MGMNT	0	0	0	0	0	0
23	1250 MAINTENANCE & OPERATIONS	7,876	0	0	4,125	8,797	17,491
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	0	0	0	258	8,797	2,204
25	1200 PW - ALL OTHER	7,876	0	0	5,242	8,797	18,593
26	1250-1230 - PARKING METER	0	0	0	0	1,955	0
27	1200-1290 PW - PROP MGMNT	0	0	0	0	0	0
28	1300 PARKS AND RECREATION	39,381	0	0	3,781	45,450	20,246
32	FUND 10010-10035 HAND	0	0	0	0	5,865	1,515
33	FUND 10040 STREET FUND	0	0	0	1,590	51,804	7,988
42	FUND 30000 PW CAPITAL PROJECTS FUND	0	0	0	0	17,594	275
52	FUND 30040 ARPA-ARRA GRANTS CAP PROJ	0	0	0	0	0	0

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Summary **Seq. 8: 1700 INFORMATION TECHNOLOGY**

Seq #	Department Name	GIS	NEW WORLD SUPPORT	CAD SUPPORT	VOIP	CELL SERVICE	INTERNET
58	FUND 40000 SANITARY SEWER O/M FUND	0	0	0	559	58,646	3,856
60	FUND 40060 BUILDING PERMIT FUND	0	0	0	0	0	4,269
61	FUND 50000 FLEET MANAGEMENT FUND	0	0	0	0	2,932	0
62	FUND 50010 RISK MANAGEMENT FUND	0	0	0	0	0	0
67	FUND 80000/82000 REDEVELOPMENT	0	0	0	0	1,466	0
68	FUND 85xxx REDEVELOPMENT	0	0	0	0	0	0
69	OTHER	0	0	0	902	0	8,677
Direct Bills		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total		**$667,469**	**$866,904**	**$887,647**	**$44,772**	**$698,859**	**$254,378**

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Summary

Seq. 8: 1700 INFORMATION TECHNOLOGY

Seq #	Department Name	OUTSIDE SVC	Total
2	0100 CITY COUNCIL	$2,416	$46,194
3	0200 CITY CLERK	186,300	242,830
4	0300 CITY MANAGER	161,434	350,385
5	0300-0330 ARTS & CULTURE	0	27,690
6	0350 COMMUNICATIONS	94	29,174
7	0370 OFFICE OF POLICY & STRATEGY	0	19,628
8	1700 INFORMATION TECHNOLOGY	4,118,478	4,313,343
9	0400 FINANCE	99,559	1,048,706
10	0500 CITY ATTORNEY	0	143,297
11	0600 HUMAN RESOURCES	151,829	248,282
12	0620 CIVIL SERVICES	11,071	38,508
13	0700 DEVELOPMENT SERVICES	11,693	258,599
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	0	56,279
15	0735 COMMUNITY ENGAGEMENT & SERVICES	0	22,015
16	0750 BUSINESS LICENSE	0	474,251
17	0780 PARKING & CODE ENFORCEMENT	1,937	156,486
18	0880 PUBLIC SAFETY DISPATCH	554,367	950,261
19	0800 POLICE - ALL OTHER	26,145	3,535,043
20	0900 FIRE	171,889	3,066,395
21	1100 MUNICIPAL COURT	0	310,398
22	1200-0001 PW - PROGRAM & SVC MGMNT	0	4,910
23	1250 MAINTENANCE & OPERATIONS	17,084	167,053
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	0	89,581
25	1200 PW - ALL OTHER	0	317,255
26	1250-1230 - PARKING METER	992	4,323
27	1200-1290 PW - PROP MGMNT	0	3,637
28	1300 PARKS AND RECREATION	0	632,595
32	FUND 10010-10035 HAND	0	48,028
33	FUND 10040 STREET FUND	0	573,098
42	FUND 30000 PW CAPITAL PROJECTS FUND	0	30,941
52	FUND 30040 ARPA-ARRA GRANTS CAP PROJ	0	7,275
58	FUND 40000 SANITARY SEWER O/M FUND	4,632	631,712

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Summary **Seq. 8: 1700 INFORMATION TECHNOLOGY**

Seq #	Department Name	OUTSIDE SVC	Total
60	FUND 40060 BUILDING PERMIT FUND	0	481,815
61	FUND 50000 FLEET MANAGEMENT FUND	0	64,649
62	FUND 50010 RISK MANAGEMENT FUND	0	16,368
67	FUND 80000/82000 REDEVELOPMENT	0	2,498
68	FUND 85xxx REDEVELOPMENT	55,363	73,787
69	OTHER	0	45,749
Direct Bills		**$0**	**$0**
Total		**$5,575,284**	**$18,533,039**

City of Reno, NV
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0400 FINANCE

Nature and Extent of Services

The Finance Department is responsible for properly accounting for all financial activity. The Department also assists the City in maintaining financial stability by conducting multiple-year fiscal analysis and providing technical assistance to departments. Costs have been functionalized as follows:

- **BUDGET -** Costs identified to this function are representative of personnel and operating expenditures to prepare the annual budget. These costs are allocated based on operating expenditures per department.
- **ACCOUNTS RECEIVABLE** - Costs identified to this function are allocated based on the number of cash receipt transactions per department.
- **ACCOUNTS PAYABLE** - Costs identified to this function are allocated based on the number of cash disbursement transactions per department.
- **GENERAL ACCOUNTING** - Costs identified to this function are allocated based on operating expenditures per department.
- **CITYWIDE SUPPORT** – Costs identified to this function are allocated based on the number of FTEs per department.
- **BANKING –** Costs identified to this function are allocated on investment value per fund.

A. Department Costs

Seq. 9: 0400 FINANCE

Description	Type	Amount	General Admin	BUDGET	ACCOUNTS RECEIVABLE	ACCOUNTS PAYABLE	GENERAL ACCOUNTING
Personnel Costs							
Salaries	S1	$1,735,973	$83,500	$440,243	$203,630	$296,331	$342,855
Salary % Split			*4.81%*	*25.36%*	*11.73%*	*17.07%*	*19.75%*
Fringe Benefits	S	912,359	43,884	231,374	107,020	155,740	180,191
Subtotal - Personnel Costs		**$2,648,331**	**$127,385**	**$671,617**	**$310,649**	**$452,070**	**$523,045**
Services & Supplies Cost							
Capital Outlay	D	0	0	0	0	0	0
Communication	S	2,058	99	522	241	351	406
Employee training/travel	S	14,570	701	3,695	1,709	2,487	2,877
Miscellaneous operating expense	S	12,297	591	3,118	1,442	2,099	2,429
Outside services-other	P	345,267	96,338	0	0	0	0
Rentals	S	5,122	246	1,299	601	874	1,012
Risk insurance premiums	S	41,772	2,009	10,593	4,900	7,130	8,250
Supplies	S	2,572	124	652	302	439	508
Supplies-to be tracked	S	18,305	880	4,642	2,147	3,125	3,615
Subtotal - Services & Supplies		**$441,963**	**$100,989**	**$24,522**	**$11,342**	**$16,506**	**$19,097**
Department Cost Total		**$3,090,294**	**$228,373**	**$696,139**	**$321,992**	**$468,576**	**$542,143**
Adjustments to Cost							
Capital Outlay	D	-0	0	0	0	0	0
Subtotal - Adjustments		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		3,090,294	228,373	696,139	321,992	468,576	542,143
General Admin Distribution			-228,373	60,842	28,142	40,953	47,383
Grand Total		**$3,090,294**	**-$0**	**$756,981**	**$350,134**	**$509,529**	**$589,526**

City of Reno, NV
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A. Department Costs

Seq. 9: 0400 FINANCE

Description	Type	Amount	CITYWIDE SUPPORT	BANKING
Personnel Costs				
Salaries	S1	$1,735,973	$369,415	$0
Salary % Split			*21.28%*	*0.00%*
Fringe Benefits	S	912,359	194,150	0
Subtotal - Personnel Costs		**$2,648,331**	**$563,565**	**$0**
Services & Supplies Cost				
Capital Outlay	D	0	0	0
Communication	S	2,058	438	0
Employee training/travel	S	14,570	3,100	0
Miscellaneous operating expense	S	12,297	2,617	0
Outside services-other	P	345,267	0	248,929
Rentals	S	5,122	1,090	0
Risk insurance premiums	S	41,772	8,889	0
Supplies	S	2,572	547	0
Supplies-to be tracked	S	18,305	3,895	0
Subtotal - Services & Supplies		**$441,963**	**$20,577**	**$248,929**
Department Cost Total		**$3,090,294**	**$584,142**	**$248,929**
Adjustments to Cost				
Capital Outlay	D	-0	0	0
Subtotal - Adjustments		**$0**	**$0**	**$0**
Total Costs After Adjustments		3,090,294	584,142	248,929
General Admin Distribution			51,054	0
Grand Total		**$3,090,294**	**$635,195**	**$248,929**

B. Incoming Costs (Default Spread Salary)

Seq. 9: 0400 FINANCE

Seq #	Department/Cost Pool	First Incoming	Second Incoming	BUDGET	ACCOUNTS RECEIVABLE	ACCOUNTS PAYABLE	GENERAL ACCOUNTING
1	CITY HALL DEPRECIATION	$92,520	$0	$24,649	$11,401	$16,591	$19,196
	Subtotal - DEPRECIATION	**92,520**	**0**	**24,649**	**11,401**	**16,591**	**19,196**
2	LEGISLATIVE	5,184	1,935	1,897	877	1,277	1,477
2	CNCL MEETINGS	44,532	17,873	16,626	7,690	11,191	12,948
	Subtotal - 0100 CITY COUNCIL	**49,716**	**19,808**	**18,522**	**8,567**	**12,467**	**14,425**
3	CENTRAL CASHIERING	545	172	191	88	128	149
3	COUNCIL SUPPORT	5,679	1,656	1,954	904	1,315	1,522
3	OPEN RECORDS REQUESTS	540	155	185	86	125	144
3	CREDIT CARD FEES	558	0	149	69	100	116
	Subtotal - 0200 CITY CLERK	**7,321**	**1,983**	**2,479**	**1,146**	**1,668**	**1,930**
4	ADMINISTRATION	29,181	6,165	9,417	4,356	6,338	7,334
4	INTERNAL AUDIT	186,903	46,016	62,053	28,702	41,768	48,326
4	COUNCIL AGENDAS	11,687	3,949	4,166	1,927	2,804	3,244
4	I & E - COUNCIL SUPPORT	4,874	1,246	1,630	754	1,097	1,270
4	CITY HALL SECURITY	29,184	2,982	8,570	3,964	5,768	6,674
	Subtotal - 0300 CITY MANAGER	**261,830**	**60,357**	**85,835**	**39,702**	**57,776**	**66,847**
6	STRATEGIC COMMUNICATIONS	27,585	6,624	9,114	4,215	6,134	7,098
6	GRAPHIC DESIGN	1,550	486	542	251	365	422
6	PRINTING COSTS	1,285	0	342	158	230	267
	Subtotal - 0350 COMMUNICATIONS	**30,420**	**7,109**	**9,998**	**4,625**	**6,730**	**7,786**
7	0370 OFFICE OF POLICY & STRATEGY	8,328	231	2,280	1,055	1,535	1,776
	Subtotal - 0370 OFFICE OF POLICY & STRATEGY	**8,328**	**231**	**2,280**	**1,055**	**1,535**	**1,776**
8	IT SERVICES	28,667	22,256	13,567	6,275	9,132	10,566
8	HELP DESK	10,677	8,242	5,040	2,331	3,393	3,925
8	ACCELA	1,560	1,235	745	344	501	580
8	ACCELA LICENSE	817	0	218	101	146	169
8	SERVOS SOFTWARE	2,055	0	548	253	369	426
8	NEW WORLD SUPPORT	501,109	365,795	230,956	106,826	155,458	179,865
8	VOIP	859	0	229	106	154	178
8	CELL SERVICE	1,466	0	391	181	263	304
8	INTERNET	4,407	0	1,174	543	790	914
8	OUTSIDE SVC	99,559	0	26,524	12,268	17,854	20,657
	Subtotal - 1700 INFORMATION TECHNOLOGY	**651,177**	**397,529**	**279,391**	**129,229**	**188,060**	**217,585**

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

B. Incoming Costs (Default Spread Salary) **Seq. 9: 0400 FINANCE**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	BUDGET	ACCOUNTS RECEIVABLE	ACCOUNTS PAYABLE	GENERAL ACCOUNTING
9	BUDGET	0	6,513	1,735	803	1,168	1,351
9	ACCOUNTS RECEIVABLE	0	565	151	70	101	117
9	ACCOUNTS PAYABLE	0	3,371	898	415	604	699
9	GENERAL ACCOUNTING	0	5,072	1,351	625	910	1,052
9	CITYWIDE SUPPORT	0	8,148	2,171	1,004	1,461	1,690
9	BANKING	0	667	178	82	120	138
	Subtotal - 0400 FINANCE	**0**	**24,336**	**6,484**	**2,999**	**4,364**	**5,049**
10	CIVIL	0	43,802	11,669	5,398	7,855	9,088
	Subtotal - 0500 CITY ATTORNEY	**0**	**43,802**	**11,669**	**5,398**	**7,855**	**9,088**
11	EMPLOYEE SERVICES & PAYROLL	0	30,295	8,071	3,733	5,433	6,286
	Subtotal - 0600 HUMAN RESOURCES	**0**	**30,295**	**8,071**	**3,733**	**5,433**	**6,286**
12	WORKFORCE PLANNING - DEVELOPMENT	0	8,257	2,200	1,018	1,481	1,713
	Subtotal - 0620 CIVIL SERVICES	**0**	**8,257**	**2,200**	**1,018**	**1,481**	**1,713**
15	RENO DIRECT	0	668	178	82	120	139
15	SUSTAINABILITY	0	1,743	464	215	312	362
	Subtotal - 0735 COMMUNITY ENGAGEMENT & SERVICES	**0**	**2,410**	**642**	**297**	**432**	**500**
24	CITY HALL	0	37,768	10,062	4,654	6,773	7,836
24	OTHER BUILDINGS	0	69,164	18,426	8,523	12,403	14,350
	Subtotal - 1250-1210 MAINT & OPS - FACILITY MAINTENANCE	**0**	**106,932**	**28,488**	**13,177**	**19,176**	**22,186**
27	GF PROPERTIES	0	4,566	1,216	563	819	947
	Subtotal - 1200-1290 PW - PROP MGMNT	**0**	**4,566**	**1,216**	**563**	**819**	**947**
Total Incoming		**$1,101,312**	**$707,616**	**$481,924**	**$222,909**	**$324,387**	**$375,316**
C. Total Allocated			**$4,899,221**	**$1,238,905**	**$573,043**	**$833,916**	**$964,842**
				25.29%	**11.70%**	**17.02%**	**19.69%**

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

B. Incoming Costs (Default Spread Salary) **Seq. 9: 0400 FINANCE**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	CITYWIDE SUPPORT	BANKING
1	CITY HALL DEPRECIATION	$92,520	$0	$20,683	$0
	Subtotal - DEPRECIATION	**92,520**	**0**	**20,683**	**0**
2	LEGISLATIVE	5,184	1,935	1,592	0
2	CNCL MEETINGS	44,532	17,873	13,951	0
	Subtotal - 0100 CITY COUNCIL	**49,716**	**19,808**	**15,542**	**0**
3	CENTRAL CASHIERING	545	172	160	0
3	COUNCIL SUPPORT	5,679	1,656	1,640	0
3	OPEN RECORDS REQUESTS	540	155	155	0
3	CREDIT CARD FEES	558	0	125	0
	Subtotal - 0200 CITY CLERK	**7,321**	**1,983**	**2,080**	**0**
4	ADMINISTRATION	29,181	6,165	7,902	0
4	INTERNAL AUDIT	186,903	46,016	52,070	0
4	COUNCIL AGENDAS	11,687	3,949	3,495	0
4	I & E - COUNCIL SUPPORT	4,874	1,246	1,368	0
4	CITY HALL SECURITY	29,184	2,982	7,191	0
	Subtotal - 0300 CITY MANAGER	**261,830**	**60,357**	**72,026**	**0**
6	STRATEGIC COMMUNICATIONS	27,585	6,624	7,647	0
6	GRAPHIC DESIGN	1,550	486	455	0
6	PRINTING COSTS	1,285	0	287	0
	Subtotal - 0350 COMMUNICATIONS	**30,420**	**7,109**	**8,390**	**0**
7	0370 OFFICE OF POLICY & STRATEGY	8,328	231	1,913	0
	Subtotal - 0370 OFFICE OF POLICY & STRATEGY	**8,328**	**231**	**1,913**	**0**
8	IT SERVICES	28,667	22,256	11,384	0
8	HELP DESK	10,677	8,242	4,230	0
8	ACCELA	1,560	1,235	625	0
8	ACCELA LICENSE	817	0	183	0
8	SERVOS SOFTWARE	2,055	0	460	0
8	NEW WORLD SUPPORT	501,109	365,795	193,799	0
8	VOIP	859	0	192	0
8	CELL SERVICE	1,466	0	328	0
8	INTERNET	4,407	0	985	0
8	OUTSIDE SVC	99,559	0	22,257	0
	Subtotal - 1700 INFORMATION TECHNOLOGY	**651,177**	**397,529**	**234,441**	**0**

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

B. Incoming Costs (Default Spread Salary)

Seq. 9: 0400 FINANCE

Seq #	Department/Cost Pool	First Incoming	Second Incoming	CITYWIDE SUPPORT	BANKING
9	BUDGET	0	6,513	1,456	0
9	ACCOUNTS RECEIVABLE	0	565	126	0
9	ACCOUNTS PAYABLE	0	3,371	754	0
9	GENERAL ACCOUNTING	0	5,072	1,134	0
9	CITYWIDE SUPPORT	0	8,148	1,821	0
9	BANKING	0	667	149	0
	Subtotal - 0400 FINANCE	**0**	**24,336**	**5,440**	**0**
10	CIVIL	0	43,802	9,792	0
	Subtotal - 0500 CITY ATTORNEY	**0**	**43,802**	**9,792**	**0**
11	EMPLOYEE SERVICES & PAYROLL	0	30,295	6,773	0
	Subtotal - 0600 HUMAN RESOURCES	**0**	**30,295**	**6,773**	**0**
12	WORKFORCE PLANNING - DEVELOPMENT	0	8,257	1,846	0
	Subtotal - 0620 CIVIL SERVICES	**0**	**8,257**	**1,846**	**0**
15	RENO DIRECT	0	668	149	0
15	SUSTAINABILITY	0	1,743	390	0
	Subtotal - 0735 COMMUNITY ENGAGEMENT & SERVICES	**0**	**2,410**	**539**	**0**
24	CITY HALL	0	37,768	8,443	0
24	OTHER BUILDINGS	0	69,164	15,462	0
	Subtotal - 1250-1210 MAINT & OPS - FACILITY MAINTENANCE	**0**	**106,932**	**23,905**	**0**
27	GF PROPERTIES	0	4,566	1,021	0
	Subtotal - 1200-1290 PW - PROP MGMNT	**0**	**4,566**	**1,021**	**0**
Total Incoming		**$1,101,312**	**$707,616**	**$404,391**	**$0**
C. Total Allocated			**$4,899,221**	**$1,039,586**	**$248,929**
				21.22%	**5.08%**

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 1: BUDGET

Seq. 9: 0400 FINANCE

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	0100 CITY COUNCIL	1,793,621.43	0.36%	$3,780	$0	$3,780	$0	$3,780
3	0200 CITY CLERK	1,798,331.73	0.36%	3,790	0	3,790	0	3,790
4	0300 CITY MANAGER	10,502,801.09	2.11%	22,135	0	22,135	0	22,135
6	0350 COMMUNICATIONS	1,606,549.92	0.32%	3,386	0	3,386	0	3,386
7	0370 OFFICE OF POLICY & STRATEGY	1,321,050.99	0.27%	2,784	0	2,784	0	2,784
8	1700 INFORMATION TECHNOLOGY	14,162,060.19	2.84%	29,847	0	29,847	0	29,847
9	0400 FINANCE	3,090,294.30	0.62%	6,513	0	6,513	0	6,513
10	0500 CITY ATTORNEY	6,091,321.60	1.22%	12,838	0	12,838	2,474	15,312
11	0600 HUMAN RESOURCES	3,642,804.95	0.73%	7,677	0	7,677	1,480	9,157
12	0620 CIVIL SERVICES	1,074,127.31	0.22%	2,264	0	2,264	436	2,700
13	0700 DEVELOPMENT SERVICES	3,470,614.70	0.70%	7,314	0	7,314	1,410	8,724
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	83,970.80	0.02%	177	0	177	34	211
15	0735 COMMUNITY ENGAGEMENT & SERVICES	1,515,985.20	0.30%	3,195	0	3,195	616	3,811
16	0750 BUSINESS LICENSE	1,416,546.42	0.28%	2,985	0	2,985	575	3,561
17	0780 PARKING & CODE ENFORCEMENT	2,348,827.52	0.47%	4,950	0	4,950	954	5,904
18	0880 PUBLIC SAFETY DISPATCH	8,808,804.24	1.77%	18,565	0	18,565	3,578	22,143
19	0800 POLICE - ALL OTHER	105,809,485.96	21.23%	222,996	0	222,996	42,978	265,974
20	0900 FIRE	83,376,632.70	16.73%	175,718	0	175,718	33,866	209,584
21	1100 MUNICIPAL COURT	11,223,443.91	2.25%	23,654	0	23,654	4,559	28,212
22	1200-0001 PW - PROGRAM & SVC MGMNT	860,162.35	0.17%	1,813	0	1,813	349	2,162
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	7,807,954.09	1.57%	16,455	0	16,455	3,171	19,627
25	1200 PW - ALL OTHER	2,564,184.11	0.51%	5,404	0	5,404	1,042	6,446
27	1200-1290 PW - PROP MGMNT	418,311.83	0.08%	882	0	882	170	1,052
28	1300 PARKS AND RECREATION	17,205,903.51	3.45%	36,262	0	36,262	6,989	43,251
30	1600 INTERGOVERNMENTAL	9,060,889.18	1.82%	19,096	0	19,096	3,680	22,776
31	1900 NON-DEPARTMENTAL	19,087.88	0.00%	40	0	40	8	48
32	FUND 10010-10035 HAND	6,556,805.74	1.32%	13,819	0	13,819	2,663	16,482

Allocation Details
Cost Pool 1: BUDGET

Seq. 9: 0400 FINANCE

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
33	FUND 10040 STREET FUND	27,093,521.00	5.44%	57,100	0	57,100	11,005	68,105
34	FUND 10053 PERFORMANCE DEPOSIT	681,474.00	0.14%	1,436	0	1,436	277	1,713
36	FUND 10060 ROOM TAX FUND	402,130.31	0.08%	847	0	847	163	1,011
37	FUND 10080 COURT ADMIN ASSESSMENT FUND	4,564.58	0.00%	10	0	10	2	11
38	FUND 10085 COURT COLLECTION FUND	21,551.15	0.00%	45	0	45	9	54
39	FUND 10090 STATE ASSET FORFEITURE FUND	65,309.12	0.01%	138	0	138	27	164
40	FUND 10091 DOJ EQUITABLE SHARING FUND (RPD)	84,331.88	0.02%	178	0	178	34	212
41	FUND 2xxxx DEBT SERVICE FUNDS	95,370.62	0.02%	201	0	201	39	240
42	FUND 30000 PW CAPITAL PROJECTS FUND	250,381.04	0.05%	528	0	528	102	629
43	FUND 30001 GRANT FUNDED CAPITAL PROJECTS	1,191.50	0.00%	3	0	3	0	3
44	FUND 30003 OTHER DEPT GEN CAP PROJ FUND	380,210.95	0.08%	801	0	801	154	956
45	FUND 30004 PARKS GEN CAPITAL PROJECTS FUND	385,877.94	0.08%	813	0	813	157	970
46	FUND 30006 PUBLIC WORKS MAINT FUND	1,414,524.52	0.28%	2,981	0	2,981	575	3,556
47	FUND 30008 POLICE CAPITAL PROJECT FUND	19,109.94	0.00%	40	0	40	8	48
48	FUND 30011 PUBLIC ART CP MAINT RESERVE	100,346.18	0.02%	211	0	211	41	252
49	FUND 30013 MOANA POOL CAP PROJ FUND	129,998.56	0.03%	274	0	274	53	327
50	FUND 30020 ROOM SURCHARGE (AB 376) CAP PRJ	193,159.00	0.04%	407	0	407	78	486
51	FUND 30035 FIRE CAPITAL PROJCT FUND	101,181.84	0.02%	213	0	213	41	254

Allocation Details
Cost Pool 1: BUDGET

Seq. 9: 0400 FINANCE

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52	FUND 30040 ARPA-ARRA GRANTS CAP PROJ	4,926,316.03	0.99%	10,382	0	10,382	2,001	12,383
53	FUND 30050 BLIGHT MITIGATION CAP PROJ FUND	27,587.97	0.01%	58	0	58	11	69
54	FUND 30090 SPECIAL AD-VALOREM CAPITAL TAX	379,208.68	0.08%	799	0	799	154	953
55	FUND 310xx PARK DISTRICTS	211,833.47	0.04%	446	0	446	86	532
56	FUND 32021 RETRAC ENHANCE/MAINTENANCE FUND	283,625.58	0.06%	598	0	598	115	713
58	FUND 40000 SANITARY SEWER O/M FUND	59,051,717.54	11.85%	124,453	0	124,453	23,986	148,439
59	FUND 40001 SANITARY SEWER CAPITAL PROJECTS	2,977,328.80	0.60%	6,275	0	6,275	1,209	7,484
60	FUND 40060 BUILDING PERMIT FUND	13,997,349.49	2.81%	29,500	0	29,500	5,685	35,185
61	FUND 50000 FLEET MANAGEMENT FUND	6,412,954.04	1.29%	13,515	0	13,515	2,605	16,120
62	FUND 50010 RISK MANAGEMENT FUND	6,211,355.44	1.25%	13,091	0	13,091	2,523	15,614
65	FUND 50045 HIGH DEDUCTIBLE SF MEDICAL FUND	24,166.90	0.00%	51	0	51	10	61
66	FUND 50050 WORKERS COMP SELF FUNDED	19,436,163.76	3.90%	40,962	0	40,962	7,895	48,857
67	FUND 80000/82000 REDEVELOPMENT	845,308.13	0.17%	1,782	0	1,782	343	2,125
68	FUND 85xxx REDEVELOPMENT	2,290,466.24	0.46%	4,827	0	4,827	930	5,758
69	OTHER	868,828.38	0.17%	1,831	0	1,831	353	2,184
71	FUND 50035 UMR SELF FUNDED MEDICAL FUND	41,399,241.65	8.31%	87,250	0	87,250	16,816	104,066
Subtotal		**498,398,259.88**	**100.00%**	**$1,050,386**	**$0**	**$1,050,386**	**$188,519**	**$1,238,905**
Direct Bills						0		0
Total						**$1,050,386**		**$1,238,905**

Allocation Basis Units: OPERATING EXPENDITURES PER DEPARTMENT

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 2: ACCOUNTS RECEIVABLE

Seq. 9: 0400 FINANCE

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	0300 CITY MANAGER	1,316	1.22%	$5,904	$0	$5,904	$0	$5,904
5	0300-0330 ARTS & CULTURE	4	0.00%	18	0	18	3	21
8	1700 INFORMATION TECHNOLOGY	1	0.00%	4	0	4	0	4
9	0400 FINANCE	126	0.12%	565	0	565	0	565
11	0600 HUMAN RESOURCES	4	0.00%	18	0	18	3	21
13	0700 DEVELOPMENT SERVICES	3,083	2.85%	13,832	0	13,832	2,516	16,348
16	0750 BUSINESS LICENSE	44,689	41.27%	200,502	0	200,502	36,471	236,973
17	0780 PARKING & CODE ENFORCEMENT	1,454	1.34%	6,524	0	6,524	1,187	7,710
19	0800 POLICE - ALL OTHER	1,385	1.28%	6,214	0	6,214	1,130	7,344
20	0900 FIRE	2,872	2.65%	12,886	0	12,886	2,344	15,229
21	1100 MUNICIPAL COURT	1,345	1.24%	6,034	0	6,034	1,098	7,132
23	1250 MAINTENANCE & OPERATIONS	10	0.01%	45	0	45	8	53
28	1300 PARKS AND RECREATION	9,929	9.17%	44,547	0	44,547	8,103	52,651
32	FUND 10010-10035 HAND	164	0.15%	736	0	736	134	870
33	FUND 10040 STREET FUND	2,289	2.11%	10,270	0	10,270	1,868	12,138
34	FUND 10053 PERFORMANCE DEPOSIT	42	0.04%	188	0	188	34	223
36	FUND 10060 ROOM TAX FUND	22	0.02%	99	0	99	18	117
37	FUND 10080 COURT ADMIN ASSESSMENT FUND	402	0.37%	1,804	0	1,804	328	2,132
38	FUND 10085 COURT COLLECTION FUND	387	0.36%	1,736	0	1,736	316	2,052
40	FUND 10091 DOJ EQUITABLE SHARING FUND (RPD)	11	0.01%	49	0	49	9	58
41	FUND 2xxxx DEBT SERVICE FUNDS	295	0.27%	1,324	0	1,324	241	1,564
42	FUND 30000 PW CAPITAL PROJECTS FUND	6	0.01%	27	0	27	5	32
43	FUND 30001 GRANT FUNDED CAPITAL PROJECTS	7	0.01%	31	0	31	6	37
44	FUND 30003 OTHER DEPT GEN CAP PROJ FUND	2	0.00%	9	0	9	2	11
45	FUND 30004 PARKS GEN CAPITAL	14	0.01%	63	0	63	11	74

Allocation Details
Cost Pool 2: ACCOUNTS RECEIVABLE

Seq. 9: 0400 FINANCE

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
	PROJECTS FUND							
48	FUND 30011 PUBLIC ART CP MAINT RESERVE	3	0.00%	13	0	13	2	16
49	FUND 30013 MOANA POOL CAP PROJ FUND	3	0.00%	13	0	13	2	16
50	FUND 30020 ROOM SURCHARGE (AB 376) CAP PRJ	11	0.01%	49	0	49	9	58
51	FUND 30035 FIRE CAPITAL PROJCT FUND	2	0.00%	9	0	9	2	11
54	FUND 30090 SPECIAL AD-VALOREM CAPITAL TAX	11	0.01%	49	0	49	9	58
55	FUND 310xx PARK DISTRICTS	170	0.16%	763	0	763	139	901
56	FUND 32021 RETRAC ENHANCE/MAINTENANCE FUND	11	0.01%	49	0	49	9	58
57	FUND 32085 GREEN ENERGY BONDS CAP PRJT FUND	2	0.00%	9	0	9	2	11
58	FUND 40000 SANITARY SEWER O/M FUND	3,571	3.30%	16,022	0	16,022	2,914	18,936
59	FUND 40001 SANITARY SEWER CAPITAL PROJECTS	210	0.19%	942	0	942	171	1,114
60	FUND 40060 BUILDING PERMIT FUND	34,099	31.49%	152,989	0	152,989	27,829	180,817
61	FUND 50000 FLEET MANAGEMENT FUND	47	0.04%	211	0	211	38	249
62	FUND 50010 RISK MANAGEMENT FUND	1	0.00%	4	0	4	1	5
64	FUND 50040 RENO SELF FUNDED MEDICAL FUND	6	0.01%	27	0	27	5	32
66	FUND 50050 WORKERS COMP SELF FUNDED	4	0.00%	18	0	18	3	21
67	FUND 80000/82000 REDEVELOPMENT	24	0.02%	108	0	108	20	127
68	FUND 85xxx REDEVELOPMENT	28	0.03%	126	0	126	23	148
69	OTHER	116	0.11%	520	0	520	95	615

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 2: ACCOUNTS RECEIVABLE
Seq. 9: 0400 FINANCE

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
71	FUND 50035 UMR SELF FUNDED MEDICAL FUND	110	0.10%	494	0	494	90	583
Subtotal		**108,288**	**100.00%**	**$485,845**	**$0**	**$485,845**	**$87,198**	**$573,043**
Direct Bills						0		0
Total						**$485,845**		**$573,043**

Allocation Basis Units: NUMBER OF CASH RECEIPT TRANSACTIONS PER DEPARTMENT

Allocation Details
Cost Pool 3: ACCOUNTS PAYABLE

Seq. 9: 0400 FINANCE

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	0100 CITY COUNCIL	131	0.59%	$4,166	$0	$4,166	$0	$4,166
3	0200 CITY CLERK	163	0.73%	5,183	0	5,183	0	5,183
4	0300 CITY MANAGER	587	2.64%	18,667	0	18,667	0	18,667
6	0350 COMMUNICATIONS	620	2.79%	19,716	0	19,716	0	19,716
8	1700 INFORMATION TECHNOLOGY	485	2.18%	15,423	0	15,423	0	15,423
9	0400 FINANCE	106	0.48%	3,371	0	3,371	0	3,371
10	0500 CITY ATTORNEY	198	0.89%	6,297	0	6,297	1,247	7,544
11	0600 HUMAN RESOURCES	200	0.90%	6,360	0	6,360	1,260	7,620
12	0620 CIVIL SERVICES	128	0.58%	4,070	0	4,070	806	4,877
13	0700 DEVELOPMENT SERVICES	217	0.98%	6,901	0	6,901	1,367	8,268
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	11	0.05%	350	0	350	69	419
15	0735 COMMUNITY ENGAGEMENT & SERVICES	1	0.00%	32	0	32	6	38
16	0750 BUSINESS LICENSE	33	0.15%	1,049	0	1,049	208	1,257
17	0780 PARKING & CODE ENFORCEMENT	271	1.22%	8,618	0	8,618	1,707	10,325
18	0880 PUBLIC SAFETY DISPATCH	150	0.67%	4,770	0	4,770	945	5,715
19	0800 POLICE - ALL OTHER	1,655	7.44%	52,630	0	52,630	10,427	63,057
20	0900 FIRE	4,342	19.53%	138,078	0	138,078	27,356	165,434
21	1100 MUNICIPAL COURT	631	2.84%	20,066	0	20,066	3,975	24,042
23	1250 MAINTENANCE & OPERATIONS	913	4.11%	29,034	0	29,034	5,752	34,786
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	14	0.06%	445	0	445	88	533
25	1200 PW - ALL OTHER	39	0.18%	1,240	0	1,240	246	1,486
28	1300 PARKS AND RECREATION	1,522	6.85%	48,401	0	48,401	9,589	57,990
32	FUND 10010-10035 HAND	2,431	10.93%	77,307	0	77,307	15,316	92,623
33	FUND 10040 STREET FUND	1,277	5.74%	40,609	0	40,609	8,045	48,655
36	FUND 10060 ROOM TAX FUND	116	0.52%	3,689	0	3,689	731	4,420
38	FUND 10085 COURT COLLECTION FUND	12	0.05%	382	0	382	76	457
39	FUND 10090 STATE ASSET	8	0.04%	254	0	254	50	305

Allocation Details
Cost Pool 3: ACCOUNTS PAYABLE

Seq. 9: 0400 FINANCE

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
	FORFEITURE FUND							
40	FUND 10091 DOJ EQUITABLE SHARING FUND (RPD)	4	0.02%	127	0	127	25	152
41	FUND 2xxxx DEBT SERVICE FUNDS	211	0.95%	6,710	0	6,710	1,329	8,039
42	FUND 30000 PW CAPITAL PROJECTS FUND	271	1.22%	8,618	0	8,618	1,707	10,325
45	FUND 30004 PARKS GEN CAPITAL PROJECTS FUND	111	0.50%	3,530	0	3,530	699	4,229
46	FUND 30006 PUBLIC WORKS MAINT FUND	15	0.07%	477	0	477	95	572
48	FUND 30011 PUBLIC ART CP MAINT RESERVE	46	0.21%	1,463	0	1,463	290	1,753
52	FUND 30040 ARPA-ARRA GRANTS CAP PROJ	422	1.90%	13,420	0	13,420	2,659	16,079
58	FUND 40000 SANITARY SEWER O/M FUND	2,758	12.40%	87,706	0	87,706	17,376	105,082
60	FUND 40060 BUILDING PERMIT FUND	133	0.60%	4,229	0	4,229	838	5,067
61	FUND 50000 FLEET MANAGEMENT FUND	1,324	5.96%	42,104	0	42,104	8,342	50,446
62	FUND 50010 RISK MANAGEMENT FUND	114	0.51%	3,625	0	3,625	718	4,343
63	FUND 50030 HHP SELF FUNDED MEDICAL FUND	33	0.15%	1,049	0	1,049	208	1,257
64	FUND 50040 RENO SELF FUNDED MEDICAL FUND	10	0.04%	318	0	318	63	381
65	FUND 50045 HIGH DEDUCTIBLE SF MEDICAL FUND	67	0.30%	2,131	0	2,131	422	2,553
66	FUND 50050 WORKERS COMP SELF FUNDED	110	0.49%	3,498	0	3,498	693	4,191
67	FUND 80000/82000 REDEVELOPMENT	8	0.04%	254	0	254	50	305
68	FUND 85xxx REDEVELOPMENT	63	0.28%	2,003	0	2,003	397	2,400
69	OTHER	10	0.04%	318	0	318	63	381

Allocation Details

Cost Pool 3: ACCOUNTS PAYABLE

Seq. 9: 0400 FINANCE

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
71	FUND 50035 UMR SELF FUNDED MEDICAL FUND	262	1.18%	8,332	0	8,332	1,651	9,982
Subtotal		**22,233**	**100.00%**	**$707,023**	**$0**	**$707,023**	**$126,894**	**$833,916**
Direct Bills						0		0
Total						**$707,023**		**$833,916**

Allocation Basis Units: NUMBER OF CASH DISBURSEMENT TRANSACTIONS PER DEPARTMENT

Allocation Details
Cost Pool 4: GENERAL ACCOUNTING

Seq. 9: 0400 FINANCE

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	0100 CITY COUNCIL	1,793,621.43	0.36%	$2,944	$0	$2,944	$0	$2,944
3	0200 CITY CLERK	1,798,331.73	0.36%	2,952	0	2,952	0	2,952
4	0300 CITY MANAGER	10,502,801.09	2.11%	17,238	0	17,238	0	17,238
6	0350 COMMUNICATIONS	1,606,549.92	0.32%	2,637	0	2,637	0	2,637
7	0370 OFFICE OF POLICY & STRATEGY	1,321,050.99	0.27%	2,168	0	2,168	0	2,168
8	1700 INFORMATION TECHNOLOGY	14,162,060.19	2.84%	23,244	0	23,244	0	23,244
9	0400 FINANCE	3,090,294.30	0.62%	5,072	0	5,072	0	5,072
10	0500 CITY ATTORNEY	6,091,321.60	1.22%	9,998	0	9,998	1,927	11,925
11	0600 HUMAN RESOURCES	3,642,804.95	0.73%	5,979	0	5,979	1,152	7,131
12	0620 CIVIL SERVICES	1,074,127.31	0.22%	1,763	0	1,763	340	2,103
13	0700 DEVELOPMENT SERVICES	3,470,614.70	0.70%	5,696	0	5,696	1,098	6,794
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	83,970.80	0.02%	138	0	138	27	164
15	0735 COMMUNITY ENGAGEMENT & SERVICES	1,515,985.20	0.30%	2,488	0	2,488	480	2,968
16	0750 BUSINESS LICENSE	1,416,546.42	0.28%	2,325	0	2,325	448	2,773
17	0780 PARKING & CODE ENFORCEMENT	2,348,827.52	0.47%	3,855	0	3,855	743	4,598
18	0880 PUBLIC SAFETY DISPATCH	8,808,804.24	1.77%	14,458	0	14,458	2,786	17,244
19	0800 POLICE - ALL OTHER	105,809,485.96	21.23%	173,666	0	173,666	33,471	207,137
20	0900 FIRE	83,376,632.70	16.73%	136,847	0	136,847	26,374	163,221
21	1100 MUNICIPAL COURT	11,223,443.91	2.25%	18,421	0	18,421	3,550	21,971
22	1200-0001 PW - PROGRAM & SVC MGMNT	860,162.35	0.17%	1,412	0	1,412	272	1,684
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	7,807,954.09	1.57%	12,815	0	12,815	2,470	15,285
25	1200 PW - ALL OTHER	2,564,184.11	0.51%	4,209	0	4,209	811	5,020
27	1200-1290 PW - PROP MGMNT	418,311.83	0.08%	687	0	687	132	819
28	1300 PARKS AND RECREATION	17,205,903.51	3.45%	28,240	0	28,240	5,443	33,683
30	1600 INTERGOVERNMENTAL	9,060,889.18	1.82%	14,872	0	14,872	2,866	17,738
31	1900 NON-DEPARTMENTAL	19,087.88	0.00%	31	0	31	6	37
32	FUND 10010-10035 HAND	6,556,805.74	1.32%	10,762	0	10,762	2,074	12,836

Allocation Details
Cost Pool 4: GENERAL ACCOUNTING
Seq. 9: 0400 FINANCE

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
33	FUND 10040 STREET FUND	27,093,521.00	5.44%	44,469	0	44,469	8,570	53,039
34	FUND 10053 PERFORMANCE DEPOSIT	681,474.00	0.14%	1,119	0	1,119	216	1,334
36	FUND 10060 ROOM TAX FUND	402,130.31	0.08%	660	0	660	127	787
37	FUND 10080 COURT ADMIN ASSESSMENT FUND	4,564.58	0.00%	7	0	7	1	9
38	FUND 10085 COURT COLLECTION FUND	21,551.15	0.00%	35	0	35	7	42
39	FUND 10090 STATE ASSET FORFEITURE FUND	65,309.12	0.01%	107	0	107	21	128
40	FUND 10091 DOJ EQUITABLE SHARING FUND (RPD)	84,331.88	0.02%	138	0	138	27	165
41	FUND 2xxxx DEBT SERVICE FUNDS	95,370.62	0.02%	157	0	157	30	187
42	FUND 30000 PW CAPITAL PROJECTS FUND	250,381.04	0.05%	411	0	411	79	490
43	FUND 30001 GRANT FUNDED CAPITAL PROJECTS	1,191.50	0.00%	2	0	2	0	2
44	FUND 30003 OTHER DEPT GEN CAP PROJ FUND	380,210.95	0.08%	624	0	624	120	744
45	FUND 30004 PARKS GEN CAPITAL PROJECTS FUND	385,877.94	0.08%	633	0	633	122	755
46	FUND 30006 PUBLIC WORKS MAINT FUND	1,414,524.52	0.28%	2,322	0	2,322	447	2,769
47	FUND 30008 POLICE CAPITAL PROJECT FUND	19,109.94	0.00%	31	0	31	6	37
48	FUND 30011 PUBLIC ART CP MAINT RESERVE	100,346.18	0.02%	165	0	165	32	196
49	FUND 30013 MOANA POOL CAP PROJ FUND	129,998.56	0.03%	213	0	213	41	254
50	FUND 30020 ROOM SURCHARGE (AB 376) CAP PRJ	193,159.00	0.04%	317	0	317	61	378
51	FUND 30035 FIRE CAPITAL PROJCT FUND	101,181.84	0.02%	166	0	166	32	198

Allocation Details
Cost Pool 4: GENERAL ACCOUNTING

Seq. 9: 0400 FINANCE

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52	FUND 30040 ARPA-ARRA GRANTS CAP PROJ	4,926,316.03	0.99%	8,086	0	8,086	1,558	9,644
53	FUND 30050 BLIGHT MITIGATION CAP PROJ FUND	27,587.97	0.01%	45	0	45	9	54
54	FUND 30090 SPECIAL AD-VALOREM CAPITAL TAX	379,208.68	0.08%	622	0	622	120	742
55	FUND 310xx PARK DISTRICTS	211,833.47	0.04%	348	0	348	67	415
56	FUND 32021 RETRAC ENHANCE/MAINTENANCE FUND	283,625.58	0.06%	466	0	466	90	555
58	FUND 40000 SANITARY SEWER O/M FUND	59,051,717.54	11.85%	96,922	0	96,922	18,680	115,602
59	FUND 40001 SANITARY SEWER CAPITAL PROJECTS	2,977,328.80	0.60%	4,887	0	4,887	942	5,829
60	FUND 40060 BUILDING PERMIT FUND	13,997,349.49	2.81%	22,974	0	22,974	4,428	27,402
61	FUND 50000 FLEET MANAGEMENT FUND	6,412,954.04	1.29%	10,526	0	10,526	2,029	12,554
62	FUND 50010 RISK MANAGEMENT FUND	6,211,355.44	1.25%	10,195	0	10,195	1,965	12,160
65	FUND 50045 HIGH DEDUCTIBLE SF MEDICAL FUND	24,166.90	0.00%	40	0	40	8	47
66	FUND 50050 WORKERS COMP SELF FUNDED	19,436,163.76	3.90%	31,901	0	31,901	6,148	38,049
67	FUND 80000/82000 REDEVELOPMENT	845,308.13	0.17%	1,387	0	1,387	267	1,655
68	FUND 85xxx REDEVELOPMENT	2,290,466.24	0.46%	3,759	0	3,759	725	4,484
69	OTHER	868,828.38	0.17%	1,426	0	1,426	275	1,701
71	FUND 50035 UMR SELF FUNDED MEDICAL FUND	41,399,241.65	8.31%	67,949	0	67,949	13,096	81,045
Subtotal		**498,398,259.88**	**100.00%**	**$818,026**	**$0**	**$818,026**	**$146,816**	**$964,842**
Direct Bills						0		0
Total						**$818,026**		**$964,842**

Allocation Basis Units: OPERATING EXPENDITURES PER DEPARTMENT

Allocation Details
Cost Pool 5: CITYWIDE SUPPORT

Seq. 9: 0400 FINANCE

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	0100 CITY COUNCIL	7.00	0.46%	$4,074	$0	$4,074	$0	$4,074
3	0200 CITY CLERK	10.00	0.66%	5,820	0	5,820	0	5,820
4	0300 CITY MANAGER	37.50	2.48%	21,824	0	21,824	0	21,824
6	0350 COMMUNICATIONS	7.00	0.46%	4,074	0	4,074	0	4,074
8	1700 INFORMATION TECHNOLOGY	29.00	1.91%	16,877	0	16,877	0	16,877
9	0400 FINANCE	14.00	0.92%	8,148	0	8,148	0	8,148
10	0500 CITY ATTORNEY	26.50	1.75%	15,422	0	15,422	2,973	18,395
11	0600 HUMAN RESOURCES	17.00	1.12%	9,894	0	9,894	1,907	11,801
12	0620 CIVIL SERVICES	5.00	0.33%	2,910	0	2,910	561	3,471
13	0700 DEVELOPMENT SERVICES	9.65	0.64%	5,616	0	5,616	1,083	6,699
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	1.00	0.07%	582	0	582	112	694
16	0750 BUSINESS LICENSE	9.60	0.63%	5,587	0	5,587	1,077	6,664
17	0780 PARKING & CODE ENFORCEMENT	14.15	0.93%	8,235	0	8,235	1,588	9,822
18	0880 PUBLIC SAFETY DISPATCH	59.00	3.90%	34,336	0	34,336	6,619	40,956
19	0800 POLICE - ALL OTHER	452.00	29.84%	263,051	0	263,051	50,710	313,762
20	0900 FIRE	313.00	20.67%	182,157	0	182,157	35,116	217,273
21	1100 MUNICIPAL COURT	54.00	3.57%	31,426	0	31,426	6,058	37,485
22	1200-0001 PW - PROGRAM & SVC MGMNT	1.35	0.09%	786	0	786	151	937
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	17.75	1.17%	10,330	0	10,330	1,991	12,321
25	1200 PW - ALL OTHER	12.10	0.80%	7,042	0	7,042	1,358	8,399
27	1200-1290 PW - PROP MGMNT	1.00	0.07%	582	0	582	112	694
28	1300 PARKS AND RECREATION	94.50	6.24%	54,996	0	54,996	10,602	65,598
32	FUND 10010-10035 HAND	9.00	0.59%	5,238	0	5,238	1,010	6,247
33	FUND 10040 STREET FUND	94.80	6.26%	55,171	0	55,171	10,636	65,807
52	FUND 30040 ARPA-ARRA GRANTS CAP PROJ	2.00	0.13%	1,164	0	1,164	224	1,388
58	FUND 40000 SANITARY SEWER O/M FUND	111.60	7.37%	64,948	0	64,948	12,521	77,469

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 5: CITYWIDE SUPPORT
Seq. 9: 0400 FINANCE

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
60	FUND 40060 BUILDING PERMIT FUND	77.60	5.12%	45,161	0	45,161	8,706	53,867
61	FUND 50000 FLEET MANAGEMENT FUND	16.40	1.08%	9,544	0	9,544	1,840	11,384
62	FUND 50010 RISK MANAGEMENT FUND	4.50	0.30%	2,619	0	2,619	505	3,124
68	FUND 85xxx REDEVELOPMENT	4.50	0.30%	2,619	0	2,619	505	3,124
69	OTHER	2.00	0.13%	1,164	0	1,164	224	1,388
Subtotal		**1,514.50**	**100.00%**	**$881,397**	**$0**	**$881,397**	**$158,189**	**$1,039,586**
Direct Bills						0		0
Total						**$881,397**		**$1,039,586**

Allocation Basis Units: NUMBER OF FTE'S PER DEPARTMENT

Allocation Details
Cost Pool 6: BANKING

Seq. 9: 0400 FINANCE

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	0100 CITY COUNCIL	316,684.62	0.16%	$387	$0	$387	$0	$387
3	0200 CITY CLERK	317,516.28	0.16%	388	0	388	0	388
4	0300 CITY MANAGER	2,355,254.11	1.16%	2,881	0	2,881	0	2,881
6	0350 COMMUNICATIONS	283,654.98	0.14%	347	0	347	0	347
8	1700 INFORMATION TECHNOLOGY	3,051,533.56	1.50%	3,732	0	3,732	0	3,732
9	0400 FINANCE	545,627.23	0.27%	667	0	667	0	667
10	0500 CITY ATTORNEY	1,075,493.33	0.53%	1,315	0	1,315	0	1,315
11	0600 HUMAN RESOURCES	643,179.38	0.32%	787	0	787	0	787
12	0620 CIVIL SERVICES	189,649.61	0.09%	232	0	232	0	232
13	0700 DEVELOPMENT SERVICES	612,777.19	0.30%	750	0	750	0	750
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	14,826.02	0.01%	18	0	18	0	18
15	0735 COMMUNITY ENGAGEMENT & SERVICES	48.56	0.00%	0	0	0	0	0
16	0750 BUSINESS LICENSE	250,107.67	0.12%	306	0	306	0	306
17	0780 PARKING & CODE ENFORCEMENT	420,263.53	0.21%	514	0	514	0	514
18	0880 PUBLIC SAFETY DISPATCH	1,555,296.34	0.76%	1,902	0	1,902	0	1,902
19	0800 POLICE - ALL OTHER	18,733,305.90	9.20%	22,913	0	22,913	0	22,913
20	0900 FIRE	14,792,196.10	7.27%	18,093	0	18,093	0	18,093
21	1100 MUNICIPAL COURT	1,981,628.92	0.97%	2,424	0	2,424	0	2,424
22	1200-0001 PW - PROGRAM & SVC MGMNT	151,871.62	0.07%	186	0	186	0	186
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	1,400,051.47	0.69%	1,712	0	1,712	0	1,712
25	1200 PW - ALL OTHER	452,736.38	0.22%	554	0	554	0	554
27	1200-1290 PW - PROP MGMNT	73,857.80	0.04%	90	0	90	0	90
28	1300 PARKS AND RECREATION	3,060,068.99	1.50%	3,743	0	3,743	0	3,743
30	1600 INTERGOVERNMENTAL	1,599,804.86	0.79%	1,957	0	1,957	0	1,957
31	1900 NON-DEPARTMENTAL	2,002,882.04	0.98%	2,450	0	2,450	0	2,450
32	FUND 10010-10035 HAND	2,308,411.86	1.13%	2,823	0	2,823	0	2,823
33	FUND 10040 STREET FUND	31,876,494.50	15.66%	38,989	0	38,989	0	38,989

Allocation Details
Cost Pool 6: BANKING

Seq. 9: 0400 FINANCE

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
34	FUND 10053 PERFORMANCE DEPOSIT	4,901,182.22	2.41%	5,995	0	5,995	0	5,995
36	FUND 10060 ROOM TAX FUND	1,297,890.47	0.64%	1,587	0	1,587	0	1,587
37	FUND 10080 COURT ADMIN ASSESSMENT FUND	1,803,220.22	0.89%	2,206	0	2,206	0	2,206
38	FUND 10085 COURT COLLECTION FUND	219,521.93	0.11%	269	0	269	0	269
39	FUND 10090 STATE ASSET FORFEITURE FUND	37,673.14	0.02%	46	0	46	0	46
40	FUND 10091 DOJ EQUITABLE SHARING FUND (RPD)	1,104,382.63	0.54%	1,351	0	1,351	0	1,351
41	FUND 2xxxx DEBT SERVICE FUNDS	21,615,750.55	10.62%	26,439	0	26,439	0	26,439
42	FUND 30000 PW CAPITAL PROJECTS FUND	3,267,115.59	1.61%	3,996	0	3,996	0	3,996
43	FUND 30001 GRANT FUNDED CAPITAL PROJECTS	53,005.04	0.03%	65	0	65	0	65
44	FUND 30003 OTHER DEPT GEN CAP PROJ FUND	1,062,573.54	0.52%	1,300	0	1,300	0	1,300
45	FUND 30004 PARKS GEN CAPITAL PROJECTS FUND	1,403,705.22	0.69%	1,717	0	1,717	0	1,717
46	FUND 30006 PUBLIC WORKS MAINT FUND	4,838,204.95	2.38%	5,918	0	5,918	0	5,918
47	FUND 30008 POLICE CAPITAL PROJECT FUND	2,341,182.54	1.15%	2,864	0	2,864	0	2,864
48	FUND 30011 PUBLIC ART CP MAINT RESERVE	1,330,620.47	0.65%	1,628	0	1,628	0	1,628
49	FUND 30013 MOANA POOL CAP PROJ FUND	3,576,617.60	1.76%	4,375	0	4,375	0	4,375
50	FUND 30020 ROOM SURCHARGE (AB 376) CAP PRJ	3,585,250.30	1.76%	4,385	0	4,385	0	4,385
51	FUND 30035 FIRE CAPITAL PROJCT FUND	2,599,220.46	1.28%	3,179	0	3,179	0	3,179
53	FUND 30050 BLIGHT MITIGATION	1,746.83	0.00%	2	0	2	0	2

Allocation Details
Cost Pool 6: BANKING

Seq. 9: 0400 FINANCE

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
	CAP PROJ FUND							
54	FUND 30090 SPECIAL AD-VALOREM CAPITAL TAX	340,493.35	0.17%	416	0	416	0	416
55	FUND 310xx PARK DISTRICTS	17,042,529.25	8.37%	20,845	0	20,845	0	20,845
56	FUND 32021 RETRAC ENHANCE/MAINTENANCE FUND	4,586,067.44	2.25%	5,609	0	5,609	0	5,609
57	FUND 32085 GREEN ENERGY BONDS CAP PRJT FUND	407,007.50	0.20%	498	0	498	0	498
67	FUND 80000/82000 REDEVELOPMENT	5,449,272.81	2.68%	6,665	0	6,665	0	6,665
68	FUND 85xxx REDEVELOPMENT	22,965,251.53	11.28%	28,089	0	28,089	0	28,089
69	OTHER	7,623,401.46	3.75%	9,324	0	9,324	0	9,324
Subtotal		**203,518,109.88**	**100.00%**	**$248,929**	**$0**	**$248,929**	**$0**	**$248,929**
Direct Bills						0		0
Total						**$248,929**		**$248,929**

Allocation Basis Units: INVESTMENT VALUE PER FUND

Allocation Summary

Seq. 9: 0400 FINANCE

Seq #	Department Name	BUDGET	ACCOUNTS RECEIVABLE	ACCOUNTS PAYABLE	GENERAL ACCOUNTING	CITYWIDE SUPPORT	BANKING
2	0100 CITY COUNCIL	$3,780	$0	$4,166	$2,944	$4,074	$387
3	0200 CITY CLERK	3,790	0	5,183	2,952	5,820	388
4	0300 CITY MANAGER	22,135	5,904	18,667	17,238	21,824	2,881
5	0300-0330 ARTS & CULTURE	0	21	0	0	0	0
6	0350 COMMUNICATIONS	3,386	0	19,716	2,637	4,074	347
7	0370 OFFICE OF POLICY & STRATEGY	2,784	0	0	2,168	0	0
8	1700 INFORMATION TECHNOLOGY	29,847	4	15,423	23,244	16,877	3,732
9	0400 FINANCE	6,513	565	3,371	5,072	8,148	667
10	0500 CITY ATTORNEY	15,312	0	7,544	11,925	18,395	1,315
11	0600 HUMAN RESOURCES	9,157	21	7,620	7,131	11,801	787
12	0620 CIVIL SERVICES	2,700	0	4,877	2,103	3,471	232
13	0700 DEVELOPMENT SERVICES	8,724	16,348	8,268	6,794	6,699	750
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	211	0	419	164	694	18
15	0735 COMMUNITY ENGAGEMENT & SERVICES	3,811	0	38	2,968	0	0
16	0750 BUSINESS LICENSE	3,561	236,973	1,257	2,773	6,664	306
17	0780 PARKING & CODE ENFORCEMENT	5,904	7,710	10,325	4,598	9,822	514
18	0880 PUBLIC SAFETY DISPATCH	22,143	0	5,715	17,244	40,956	1,902
19	0800 POLICE - ALL OTHER	265,974	7,344	63,057	207,137	313,762	22,913
20	0900 FIRE	209,584	15,229	165,434	163,221	217,273	18,093
21	1100 MUNICIPAL COURT	28,212	7,132	24,042	21,971	37,485	2,424
22	1200-0001 PW - PROGRAM & SVC MGMNT	2,162	0	0	1,684	937	186
23	1250 MAINTENANCE & OPERATIONS	0	53	34,786	0	0	0
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	19,627	0	533	15,285	12,321	1,712
25	1200 PW - ALL OTHER	6,446	0	1,486	5,020	8,399	554
27	1200-1290 PW - PROP MGMNT	1,052	0	0	819	694	90
28	1300 PARKS AND RECREATION	43,251	52,651	57,990	33,683	65,598	3,743
30	1600 INTERGOVERNMENTAL	22,776	0	0	17,738	0	1,957
31	1900 NON-DEPARTMENTAL	48	0	0	37	0	2,450
32	FUND 10010-10035 HAND	16,482	870	92,623	12,836	6,247	2,823
33	FUND 10040 STREET FUND	68,105	12,138	48,655	53,039	65,807	38,989
34	FUND 10053 PERFORMANCE DEPOSIT	1,713	223	0	1,334	0	5,995

Allocation Summary **Seq. 9: 0400 FINANCE**

Seq #	Department Name	BUDGET	ACCOUNTS RECEIVABLE	ACCOUNTS PAYABLE	GENERAL ACCOUNTING	CITYWIDE SUPPORT	BANKING
36	FUND 10060 ROOM TAX FUND	1,011	117	4,420	787	0	1,587
37	FUND 10080 COURT ADMIN ASSESSMENT FUND	11	2,132	0	9	0	2,206
38	FUND 10085 COURT COLLECTION FUND	54	2,052	457	42	0	269
39	FUND 10090 STATE ASSET FORFEITURE FUND	164	0	305	128	0	46
40	FUND 10091 DOJ EQUITABLE SHARING FUND (RPD)	212	58	152	165	0	1,351
41	FUND 2xxxx DEBT SERVICE FUNDS	240	1,564	8,039	187	0	26,439
42	FUND 30000 PW CAPITAL PROJECTS FUND	629	32	10,325	490	0	3,996
43	FUND 30001 GRANT FUNDED CAPITAL PROJECTS	3	37	0	2	0	65
44	FUND 30003 OTHER DEPT GEN CAP PROJ FUND	956	11	0	744	0	1,300
45	FUND 30004 PARKS GEN CAPITAL PROJECTS FUND	970	74	4,229	755	0	1,717
46	FUND 30006 PUBLIC WORKS MAINT FUND	3,556	0	572	2,769	0	5,918
47	FUND 30008 POLICE CAPITAL PROJECT FUND	48	0	0	37	0	2,864
48	FUND 30011 PUBLIC ART CP MAINT RESERVE	252	16	1,753	196	0	1,628
49	FUND 30013 MOANA POOL CAP PROJ FUND	327	16	0	254	0	4,375
50	FUND 30020 ROOM SURCHARGE (AB 376) CAP PRJ	486	58	0	378	0	4,385
51	FUND 30035 FIRE CAPITAL PROJCT FUND	254	11	0	198	0	3,179
52	FUND 30040 ARPA-ARRA GRANTS CAP PROJ	12,383	0	16,079	9,644	1,388	0
53	FUND 30050 BLIGHT MITIGATION CAP PROJ FUND	69	0	0	54	0	2
54	FUND 30090 SPECIAL AD-VALOREM CAPITAL TAX	953	58	0	742	0	416
55	FUND 310xx PARK DISTRICTS	532	901	0	415	0	20,845
56	FUND 32021 RETRAC ENHANCE/MAINTENANCE FUND	713	58	0	555	0	5,609
57	FUND 32085 GREEN ENERGY BONDS CAP PRJT FUND	0	11	0	0	0	498
58	FUND 40000 SANITARY SEWER O/M FUND	148,439	18,936	105,082	115,602	77,469	0
59	FUND 40001 SANITARY SEWER CAPITAL PROJECTS	7,484	1,114	0	5,829	0	0
60	FUND 40060 BUILDING PERMIT FUND	35,185	180,817	5,067	27,402	53,867	0
61	FUND 50000 FLEET MANAGEMENT FUND	16,120	249	50,446	12,554	11,384	0

Allocation Summary **Seq. 9: 0400 FINANCE**

Seq #	Department Name	BUDGET	ACCOUNTS RECEIVABLE	ACCOUNTS PAYABLE	GENERAL ACCOUNTING	CITYWIDE SUPPORT	BANKING
62	FUND 50010 RISK MANAGEMENT FUND	15,614	5	4,343	12,160	3,124	0
63	FUND 50030 HHP SELF FUNDED MEDICAL FUND	0	0	1,257	0	0	0
64	FUND 50040 RENO SELF FUNDED MEDICAL FUND	0	32	381	0	0	0
65	FUND 50045 HIGH DEDUCTIBLE SF MEDICAL FUND	61	0	2,553	47	0	0
66	FUND 50050 WORKERS COMP SELF FUNDED	48,857	21	4,191	38,049	0	0
67	FUND 80000/82000 REDEVELOPMENT	2,125	127	305	1,655	0	6,665
68	FUND 85xxx REDEVELOPMENT	5,758	148	2,400	4,484	3,124	28,089
69	OTHER	2,184	615	381	1,701	1,388	9,324
71	FUND 50035 UMR SELF FUNDED MEDICAL FUND	104,066	583	9,982	81,045	0	0
Direct Bills		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total		**$1,238,905**	**$573,043**	**$833,916**	**$964,842**	**$1,039,586**	**$248,929**

Allocation Summary

Seq. 9: 0400 FINANCE

Seq #	Department Name	Total
2	0100 CITY COUNCIL	$15,351
3	0200 CITY CLERK	18,133
4	0300 CITY MANAGER	88,649
5	0300-0330 ARTS & CULTURE	21
6	0350 COMMUNICATIONS	30,160
7	0370 OFFICE OF POLICY & STRATEGY	4,952
8	1700 INFORMATION TECHNOLOGY	89,129
9	0400 FINANCE	24,336
10	0500 CITY ATTORNEY	54,491
11	0600 HUMAN RESOURCES	36,517
12	0620 CIVIL SERVICES	13,382
13	0700 DEVELOPMENT SERVICES	47,583
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	1,507
15	0735 COMMUNITY ENGAGEMENT & SERVICES	6,817
16	0750 BUSINESS LICENSE	251,534
17	0780 PARKING & CODE ENFORCEMENT	38,874
18	0880 PUBLIC SAFETY DISPATCH	87,960
19	0800 POLICE - ALL OTHER	880,187
20	0900 FIRE	788,835
21	1100 MUNICIPAL COURT	121,266
22	1200-0001 PW - PROGRAM & SVC MGMNT	4,969
23	1250 MAINTENANCE & OPERATIONS	34,839
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	49,479
25	1200 PW - ALL OTHER	21,904
27	1200-1290 PW - PROP MGMNT	2,655
28	1300 PARKS AND RECREATION	256,915
30	1600 INTERGOVERNMENTAL	42,471
31	1900 NON-DEPARTMENTAL	2,535
32	FUND 10010-10035 HAND	131,882
33	FUND 10040 STREET FUND	286,733
34	FUND 10053 PERFORMANCE DEPOSIT	9,265
36	FUND 10060 ROOM TAX FUND	7,922

Allocation Summary

Seq. 9: 0400 FINANCE

Seq #	Department Name	Total
37	FUND 10080 COURT ADMIN ASSESSMENT FUND	4,358
38	FUND 10085 COURT COLLECTION FUND	2,874
39	FUND 10090 STATE ASSET FORFEITURE FUND	643
40	FUND 10091 DOJ EQUITABLE SHARING FUND (RPD)	1,939
41	FUND 2xxxx DEBT SERVICE FUNDS	36,469
42	FUND 30000 PW CAPITAL PROJECTS FUND	15,473
43	FUND 30001 GRANT FUNDED CAPITAL PROJECTS	107
44	FUND 30003 OTHER DEPT GEN CAP PROJ FUND	3,010
45	FUND 30004 PARKS GEN CAPITAL PROJECTS FUND	7,746
46	FUND 30006 PUBLIC WORKS MAINT FUND	12,814
47	FUND 30008 POLICE CAPITAL PROJECT FUND	2,949
48	FUND 30011 PUBLIC ART CP MAINT RESERVE	3,845
49	FUND 30013 MOANA POOL CAP PROJ FUND	4,972
50	FUND 30020 ROOM SURCHARGE (AB 376) CAP PRJ	5,307
51	FUND 30035 FIRE CAPITAL PROJCT FUND	3,642
52	FUND 30040 ARPA-ARRA GRANTS CAP PROJ	39,494
53	FUND 30050 BLIGHT MITIGATION CAP PROJ FUND	125
54	FUND 30090 SPECIAL AD-VALOREM CAPITAL TAX	2,170
55	FUND 310xx PARK DISTRICTS	22,694
56	FUND 32021 RETRAC ENHANCE/MAINTENANCE FUND	6,936
57	FUND 32085 GREEN ENERGY BONDS CAP PRJT FUND	508
58	FUND 40000 SANITARY SEWER O/M FUND	465,527
59	FUND 40001 SANITARY SEWER CAPITAL PROJECTS	14,426
60	FUND 40060 BUILDING PERMIT FUND	302,339
61	FUND 50000 FLEET MANAGEMENT FUND	90,754
62	FUND 50010 RISK MANAGEMENT FUND	35,246
63	FUND 50030 HHP SELF FUNDED MEDICAL FUND	1,257

Allocation Summary

Seq. 9: 0400 FINANCE

Seq #	Department Name	Total
64	FUND 50040 RENO SELF FUNDED MEDICAL FUND	413
65	FUND 50045 HIGH DEDUCTIBLE SF MEDICAL FUND	2,661
66	FUND 50050 WORKERS COMP SELF FUNDED	91,118
67	FUND 80000/82000 REDEVELOPMENT	10,877
68	FUND 85xxx REDEVELOPMENT	44,004
69	OTHER	15,594
71	FUND 50035 UMR SELF FUNDED MEDICAL FUND	195,676
Direct Bills		**$0**
Total		**$4,899,221**

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP
0500 CITY ATTORNEY

Nature and Extent of Services

The City Attorney's Office provides a full range of legal services including legal advisory services, civil litigation, and criminal prosecution of City ordinances. Costs have been functionalized as follows:

- **CIVIL** – Costs are allocated based on attorney support per department.
- **CRIMINAL** – Costs are directly allocated to Municipal Courts.

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

A. Department Costs

Seq. 10: 0500 CITY ATTORNEY

Description	Type	Amount	General Admin	CIVIL	CRIMINAL
Personnel Costs					
Salaries	S1	$3,901,277	$0	$2,239,304	$1,661,974
Salary % Split			*0.00%*	*57.40%*	*42.60%*
Fringe Benefits	P	1,920,844	0	1,102,662	818,182
Subtotal - Personnel Costs		**$5,822,122**	**$0**	**$3,341,966**	**$2,480,156**
Services & Supplies Cost					
Communication	P	18,807	0	9,445	9,363
Employee training/travel	P	15,616	0	14,364	1,252
Miscellaneous operating expense	P	17,767	0	14,236	3,530
Outside services-legal	P	5,474	0	5,474	0
Outside services-other	P	74,287	0	45,819	28,468
Outside services-personnel	P	12,280	0	0	12,280
Risk insurance premiums	P	84,422	84,422	0	0
Supplies	P	4,797	0	1,980	2,817
Witness fees	P	33,982	0	0	33,982
Messenger service	P	1,767	0	1,767	0
Personnel Adjustment - Direct Pay Staff	P	772,808	0	772,808	0
Subtotal - Services & Supplies		**$1,042,007**	**$84,422**	**$865,893**	**$91,692**
Department Cost Total		**$6,864,129**	**$84,422**	**$4,207,859**	**$2,571,848**
Adjustments to Cost					
Subtotal - Adjustments		**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		6,864,129	84,422	4,207,859	2,571,848
General Admin Distribution			-84,422	48,458	35,964
Grand Total		**$6,864,129**	**$0**	**$4,256,317**	**$2,607,812**

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

B. Incoming Costs (Default Spread Salary)

Seq. 10: 0500 CITY ATTORNEY

Seq #	Department/Cost Pool	First Incoming	Second Incoming	CIVIL	CRIMINAL
1	CITY HALL DEPRECIATION	$184,113	$0	$105,680	$78,434
	Subtotal - DEPRECIATION	**184,113**	**0**	**105,680**	**78,434**
2	LEGISLATIVE	10,218	3,815	8,055	5,978
2	CNCL MEETINGS	13,360	5,362	10,746	7,975
	Subtotal - 0100 CITY COUNCIL	**23,578**	**9,176**	**18,801**	**13,954**
3	COUNCIL SUPPORT	11,193	3,265	8,299	6,159
	Subtotal - 0200 CITY CLERK	**11,193**	**3,265**	**8,299**	**6,159**
4	COUNCIL AGENDAS	3,506	1,185	2,692	1,998
4	I & E - COUNCIL SUPPORT	9,607	2,456	6,924	5,139
4	CITY HALL SECURITY	58,076	5,934	36,741	27,269
	Subtotal - 0300 CITY MANAGER	**71,190**	**9,574**	**46,358**	**34,406**
6	STRATEGIC COMMUNICATIONS	13,792	3,312	9,818	7,287
6	PRINTING COSTS	892	0	512	380
	Subtotal - 0350 COMMUNICATIONS	**14,684**	**3,312**	**10,330**	**7,666**
7	0370 OFFICE OF POLICY & STRATEGY	16,415	455	9,683	7,187
	Subtotal - 0370 OFFICE OF POLICY & STRATEGY	**16,415**	**455**	**9,683**	**7,187**
8	IT SERVICES	54,263	42,127	55,327	41,063
8	HELP DESK	18,248	14,087	18,560	13,775
8	VOIP	1,332	0	765	567
8	CELL SERVICE	6,353	0	3,647	2,707
8	INTERNET	6,886	0	3,953	2,934
	Subtotal - 1700 INFORMATION TECHNOLOGY	**87,082**	**56,215**	**82,251**	**61,046**
9	BUDGET	12,838	2,474	8,789	6,523
9	ACCOUNTS PAYABLE	6,297	1,247	4,330	3,214
9	GENERAL ACCOUNTING	9,998	1,927	6,845	5,080
9	CITYWIDE SUPPORT	15,422	2,973	10,559	7,837
9	BANKING	1,315	0	755	560
	Subtotal - 0400 FINANCE	**45,870**	**8,622**	**31,278**	**23,214**
11	EMPLOYEE SERVICES & PAYROLL	0	57,344	32,915	24,429
	Subtotal - 0600 HUMAN RESOURCES	**0**	**57,344**	**32,915**	**24,429**
15	RENO DIRECT	0	83	48	36
15	SUSTAINABILITY	0	3,298	1,893	1,405
	Subtotal - 0735 COMMUNITY ENGAGEMENT & SERVICES	**0**	**3,382**	**1,941**	**1,441**
24	CITY HALL	0	75,158	43,140	32,018

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

B. Incoming Costs (Default Spread Salary)

Seq. 10: 0500 CITY ATTORNEY

Seq #	Department/Cost Pool	First Incoming	Second Incoming	CIVIL	CRIMINAL
24	OTHER BUILDINGS	0	134,785	77,365	57,419
	Subtotal - 1250-1210 MAINT & OPS - FACILITY MAINTENANCE	**0**	**209,942**	**120,505**	**89,437**
27	GF PROPERTIES	0	9,000	5,166	3,834
	Subtotal - 1200-1290 PW - PROP MGMNT	**0**	**9,000**	**5,166**	**3,834**
Total Incoming		**$454,126**	**$370,287**	**$473,207**	**$351,206**
C. Total Allocated			**$7,688,542**	**$4,729,524**	**$2,959,018**
				61.51%	**38.49%**

Allocation Details

Cost Pool 1: CIVIL

Seq. 10: 0500 CITY ATTORNEY

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	0100 CITY COUNCIL	1.43	1.43%	$64,573	$0	$64,573	$0	$64,573
3	0200 CITY CLERK	1.59	1.59%	71,798	0	71,798	0	71,798
4	0300 CITY MANAGER	5.78	5.78%	261,003	0	261,003	0	261,003
6	0350 COMMUNICATIONS	0.12	0.12%	5,419	0	5,419	0	5,419
8	1700 INFORMATION TECHNOLOGY	0.66	0.66%	29,803	0	29,803	0	29,803
9	0400 FINANCE	0.97	0.97%	43,802	0	43,802	0	43,802
12	0620 CIVIL SERVICES	0.45	0.45%	20,320	0	20,320	1,069	21,389
13	0700 DEVELOPMENT SERVICES	5.00	5.00%	225,781	0	225,781	11,877	237,658
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	1.03	1.03%	46,511	0	46,511	2,447	48,958
15	0735 COMMUNITY ENGAGEMENT & SERVICES	4.17	4.17%	188,302	0	188,302	9,905	198,207
16	0750 BUSINESS LICENSE	3.60	3.60%	162,563	0	162,563	8,551	171,114
17	0780 PARKING & CODE ENFORCEMENT	4.16	4.16%	187,850	0	187,850	9,881	197,731
18	0880 PUBLIC SAFETY DISPATCH	0.56	0.56%	25,288	0	25,288	1,330	26,618
19	0800 POLICE - ALL OTHER	13.02	13.02%	587,935	0	587,935	30,926	618,861
20	0900 FIRE	1.28	1.28%	57,800	0	57,800	3,040	60,840
21	1100 MUNICIPAL COURT	0.39	0.39%	17,611	0	17,611	926	18,537
23	1250 MAINTENANCE & OPERATIONS	1.06	1.06%	47,866	0	47,866	2,518	50,383
25	1200 PW - ALL OTHER	0.85	0.85%	38,383	0	38,383	2,019	40,402
28	1300 PARKS AND RECREATION	3.80	3.80%	171,594	0	171,594	9,026	180,620
32	FUND 10010-10035 HAND	2.39	2.39%	107,923	0	107,923	5,677	113,600
33	FUND 10040 STREET FUND	0.75	0.75%	33,867	0	33,867	1,781	35,649
42	FUND 30000 PW CAPITAL PROJECTS FUND	0.09	0.09%	4,064	0	4,064	214	4,278
46	FUND 30006 PUBLIC WORKS MAINT FUND	0.09	0.09%	4,064	0	4,064	214	4,278
58	FUND 40000 SANITARY SEWER O/M FUND	6.08	6.08%	274,550	-387,750	-113,199	14,442	-98,758
60	FUND 40060 BUILDING PERMIT FUND	0.28	0.28%	12,644	0	12,644	665	13,309
61	FUND 50000 FLEET MANAGEMENT	0.09	0.09%	4,064	0	4,064	214	4,278

Allocation Details

Cost Pool 1: CIVIL

Seq. 10: 0500 CITY ATTORNEY

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
	FUND							
62	FUND 50010 RISK MANAGEMENT FUND	8.47	8.47%	382,474	-385,058	-2,584	20,119	17,534
65	FUND 50045 HIGH DEDUCTIBLE SF MEDICAL FUND	0.05	0.05%	2,258	0	2,258	119	2,377
66	FUND 50050 WORKERS COMP SELF FUNDED	0.09	0.09%	4,064	0	4,064	214	4,278
68	FUND 85xxx REDEVELOPMENT	0.67	0.67%	30,255	0	30,255	1,591	31,846
69	OTHER	31.01	31.00%	1,400,296	0	1,400,296	73,658	1,473,954
71	FUND 50035 UMR SELF FUNDED MEDICAL FUND	0.05	0.05%	2,258	0	2,258	119	2,377
Subtotal		**100.03**	**100.00%**	**$4,516,982**	**-$772,808**	**$3,744,174**	**$212,542**	**$3,956,716**
Direct Bills						772,808		772,808
Total						**$4,516,982**		**$4,729,524**

Allocation Basis Units: Civil Division Support

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 2: CRIMINAL

Seq. 10: 0500 CITY ATTORNEY

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21	1100 MUNICIPAL COURT	100	100.00%	$2,801,273	$0	$2,801,273	$157,745	$2,959,018
Subtotal		**100**	**100.00%**	**$2,801,273**	**$0**	**$2,801,273**	**$157,745**	**$2,959,018**
Direct Bills						0		0
Total						**$2,801,273**		**$2,959,018**

Allocation Basis Units: Direct to 1100 MUNICIPAL COURT

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Summary

Seq. 10: 0500 CITY ATTORNEY

Seq #	Department Name	CIVIL	CRIMINAL	Total
2	0100 CITY COUNCIL	$64,573	$0	$64,573
3	0200 CITY CLERK	71,798	0	71,798
4	0300 CITY MANAGER	261,003	0	261,003
6	0350 COMMUNICATIONS	5,419	0	5,419
8	1700 INFORMATION TECHNOLOGY	29,803	0	29,803
9	0400 FINANCE	43,802	0	43,802
12	0620 CIVIL SERVICES	21,389	0	21,389
13	0700 DEVELOPMENT SERVICES	237,658	0	237,658
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	48,958	0	48,958
15	0735 COMMUNITY ENGAGEMENT & SERVICES	198,207	0	198,207
16	0750 BUSINESS LICENSE	171,114	0	171,114
17	0780 PARKING & CODE ENFORCEMENT	197,731	0	197,731
18	0880 PUBLIC SAFETY DISPATCH	26,618	0	26,618
19	0800 POLICE - ALL OTHER	618,861	0	618,861
20	0900 FIRE	60,840	0	60,840
21	1100 MUNICIPAL COURT	18,537	2,959,018	2,977,555
23	1250 MAINTENANCE & OPERATIONS	50,383	0	50,383
25	1200 PW - ALL OTHER	40,402	0	40,402
28	1300 PARKS AND RECREATION	180,620	0	180,620
32	FUND 10010-10035 HAND	113,600	0	113,600
33	FUND 10040 STREET FUND	35,649	0	35,649
42	FUND 30000 PW CAPITAL PROJECTS FUND	4,278	0	4,278
46	FUND 30006 PUBLIC WORKS MAINT FUND	4,278	0	4,278
58	FUND 40000 SANITARY SEWER O/M FUND	-98,758	0	-98,758
60	FUND 40060 BUILDING PERMIT FUND	13,309	0	13,309
61	FUND 50000 FLEET MANAGEMENT FUND	4,278	0	4,278
62	FUND 50010 RISK MANAGEMENT FUND	17,534	0	17,534
65	FUND 50045 HIGH DEDUCTIBLE SF MEDICAL FUND	2,377	0	2,377
66	FUND 50050 WORKERS COMP SELF FUNDED	4,278	0	4,278
68	FUND 85xxx REDEVELOPMENT	31,846	0	31,846
69	OTHER	1,473,954	0	1,473,954
71	FUND 50035 UMR SELF FUNDED MEDICAL FUND	2,377	0	2,377

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Summary

Seq. 10: 0500 CITY ATTORNEY

Seq # Department Name	CIVIL	CRIMINAL	Total
Direct Bills	**$772,808**	**$0**	**$772,808**
Total	**$4,729,524**	**$2,959,018**	**$7,688,542**

Nature and Extent of Services

The Human Resources Department services and supports the Council strategic priorities and goals which drive the organization's business plan and objectives. Costs have been functionalized as follows:

- **EMPLOYEE SERVICES AND PAYROLL –** Costs are allocated based on the number of FTE'S per department.
- **INSURANCE –** Costs related to supporting the insurance programs are allocated on the number of insurance plan participants per department.
- **WORKERS COMPENSATION -** Costs are allocated directly to the Workers Compensation Fund.
- **RISK** – Costs are allocated directly to the Risk Management Fund.

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

A. Department Costs — **Seq. 11: 0600 HUMAN RESOURCES**

Description	Type	Amount	General Admin	EMPLOYEE SERVICES & PAYROLL	INSURANCE	WORKERS COMPENSATION	RISK
Personnel Costs							
Salaries	S1	$2,037,095	$0	$1,553,285	$358,936	$16,093	$108,781
Salary % Split			*0.00%*	*76.25%*	*17.62%*	*0.79%*	*5.34%*
Fringe Benefits	S	1,063,200	0	810,690	187,336	8,399	56,775
Subtotal - Personnel Costs		**$3,100,295**	**$0**	**$2,363,975**	**$546,272**	**$24,492**	**$165,556**
Services & Supplies Cost							
Communication	S	7,311	0	5,574	1,288	58	390
Employee training/travel	S	26,180	0	19,962	4,613	207	1,398
Miscellaneous operating expense	S	14,571	0	11,110	2,567	115	778
Outside services-legal	S	0	0	0	0	0	0
Outside services-other	S	402,712	0	307,068	70,958	3,181	21,505
Risk insurance premiums	S	62,290	0	47,496	10,975	492	3,326
Supplies	S	16,753	0	12,774	2,952	132	895
Supplies-to be tracked	S	12,693	0	9,678	2,237	100	678
Subtotal - Services & Supplies		**$542,510**	**$0**	**$413,664**	**$95,590**	**$4,286**	**$28,970**
Department Cost Total		**$3,642,805**	**$0**	**$2,777,639**	**$641,862**	**$28,778**	**$194,526**
Adjustments to Cost							
Subtotal - Adjustments		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		3,642,805	0	2,777,639	641,862	28,778	194,526
General Admin Distribution			0	0	0	0	0
Grand Total		**$3,642,805**	**$0**	**$2,777,639**	**$641,862**	**$28,778**	**$194,526**

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

B. Incoming Costs (Default Spread Salary) | **Seq. 11: 0600 HUMAN RESOURCES**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	EMPLOYEE SERVICES & PAYROLL	INSURANCE	WORKERS COMPENSATION	RISK
1	CITY HALL DEPRECIATION	$100,391	$0	$76,548	$17,689	$793	$5,361
	Subtotal - DEPRECIATION	**100,391**	**0**	**76,548**	**17,689**	**793**	**5,361**
2	LEGISLATIVE	6,111	2,281	6,399	1,479	66	448
2	CNCL MEETINGS	22,266	8,936	23,792	5,498	246	1,666
	Subtotal - 0100 CITY COUNCIL	**28,377**	**11,218**	**30,191**	**6,977**	**313**	**2,114**
3	CENTRAL CASHIERING	17	5	17	4	0	1
3	COUNCIL SUPPORT	6,694	1,952	6,593	1,523	68	462
3	OPEN RECORDS REQUESTS	301	86	295	68	3	21
3	CREDIT CARD FEES	18	0	14	3	0	1
	Subtotal - 0200 CITY CLERK	**7,030**	**2,044**	**6,919**	**1,599**	**72**	**485**
4	ADMINISTRATION	35,434	7,486	32,727	7,563	339	2,292
4	INTERNAL AUDIT	153,356	37,757	145,724	33,674	1,510	10,205
4	COUNCIL AGENDAS	5,844	1,974	5,961	1,378	62	417
4	I & E - COUNCIL SUPPORT	5,745	1,469	5,501	1,271	57	385
4	CITY HALL SECURITY	31,667	3,235	26,613	6,150	276	1,864
	Subtotal - 0300 CITY MANAGER	**232,047**	**51,921**	**216,526**	**50,035**	**2,243**	**15,164**
6	STRATEGIC COMMUNICATIONS	27,585	6,624	26,084	6,028	270	1,827
6	GRAPHIC DESIGN	4,650	1,457	4,656	1,076	48	326
6	PRINTING COSTS	3,002	0	2,289	529	24	160
	Subtotal - 0350 COMMUNICATIONS	**35,236**	**8,081**	**33,029**	**7,632**	**342**	**2,313**
7	0370 OFFICE OF POLICY & STRATEGY	9,817	272	7,693	1,778	80	539
	Subtotal - 0370 OFFICE OF POLICY & STRATEGY	**9,817**	**272**	**7,693**	**1,778**	**80**	**539**
8	IT SERVICES	34,810	27,025	47,149	10,895	488	3,302
8	HELP DESK	12,424	9,591	16,787	3,879	174	1,176
8	VOIP	988	0	754	174	8	53
8	CELL SERVICE	8,308	0	6,335	1,464	66	444
8	INTERNET	3,305	0	2,520	582	26	177
8	OUTSIDE SVC	151,829	0	115,770	26,752	1,199	8,108
	Subtotal - 1700 INFORMATION TECHNOLOGY	**211,665**	**36,616**	**189,315**	**43,747**	**1,961**	**13,258**
9	BUDGET	7,677	1,480	6,982	1,613	72	489
9	ACCOUNTS RECEIVABLE	18	3	16	4	0	1
9	ACCOUNTS PAYABLE	6,360	1,260	5,810	1,343	60	407
9	GENERAL ACCOUNTING	5,979	1,152	5,438	1,257	56	381

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

B. Incoming Costs (Default Spread Salary)

Seq. 11: 0600 HUMAN RESOURCES

Seq #	Department/Cost Pool	First Incoming	Second Incoming	EMPLOYEE SERVICES & PAYROLL	INSURANCE	WORKERS COMPENSATION	RISK
9	CITYWIDE SUPPORT	9,894	1,907	8,998	2,079	93	630
9	BANKING	787	0	600	139	6	42
	Subtotal - 0400 FINANCE	**30,715**	**5,803**	**27,844**	**6,434**	**288**	**1,950**
11	EMPLOYEE SERVICES & PAYROLL	0	36,787	28,050	6,482	291	1,964
	Subtotal - 0600 HUMAN RESOURCES	**0**	**36,787**	**28,050**	**6,482**	**291**	**1,964**
12	WORKFORCE PLANNING - DEVELOPMENT	0	8,257	6,296	1,455	65	441
	Subtotal - 0620 CIVIL SERVICES	**0**	**8,257**	**6,296**	**1,455**	**65**	**441**
15	RENO DIRECT	0	823	627	145	7	44
15	SUSTAINABILITY	0	2,116	1,613	373	17	113
	Subtotal - 0735 COMMUNITY ENGAGEMENT & SERVICES	**0**	**2,939**	**2,241**	**518**	**23**	**157**
24	CITY HALL	0	40,981	31,248	7,221	324	2,188
24	OTHER BUILDINGS	0	73,501	56,044	12,951	581	3,925
	Subtotal - 1250-1210 MAINT & OPS - FACILITY MAINTENANCE	**0**	**114,482**	**87,293**	**20,172**	**904**	**6,113**
27	GF PROPERTIES	0	5,382	4,104	948	43	287
	Subtotal - 1200-1290 PW - PROP MGMNT	**0**	**5,382**	**4,104**	**948**	**43**	**287**
Total Incoming		**$655,278**	**$283,802**	**$716,048**	**$165,466**	**$7,419**	**$50,147**
C. Total Allocated			**$4,581,884**	**$3,493,687**	**$807,328**	**$36,197**	**$244,673**
				76.25%	**17.62%**	**0.79%**	**5.34%**

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 1: EMPLOYEE SERVICES & PAYROLL
Seq. 11: 0600 HUMAN RESOURCES

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	0100 CITY COUNCIL	7.00	0.46%	$15,148	$0	$15,148	$0	$15,148
3	0200 CITY CLERK	10.00	0.66%	21,639	0	21,639	0	21,639
4	0300 CITY MANAGER	37.50	2.48%	81,148	0	81,148	0	81,148
6	0350 COMMUNICATIONS	7.00	0.46%	15,148	0	15,148	0	15,148
8	1700 INFORMATION TECHNOLOGY	29.00	1.91%	62,754	0	62,754	0	62,754
9	0400 FINANCE	14.00	0.92%	30,295	0	30,295	0	30,295
10	0500 CITY ATTORNEY	26.50	1.75%	57,344	0	57,344	0	57,344
11	0600 HUMAN RESOURCES	17.00	1.12%	36,787	0	36,787	0	36,787
12	0620 CIVIL SERVICES	5.00	0.33%	10,820	0	10,820	792	11,612
13	0700 DEVELOPMENT SERVICES	9.65	0.64%	20,882	0	20,882	1,528	22,410
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	1.00	0.07%	2,164	0	2,164	158	2,322
16	0750 BUSINESS LICENSE	9.60	0.63%	20,774	0	20,774	1,520	22,294
17	0780 PARKING & CODE ENFORCEMENT	14.15	0.93%	30,620	0	30,620	2,241	32,861
18	0880 PUBLIC SAFETY DISPATCH	59.00	3.90%	127,672	0	127,672	9,343	137,016
19	0800 POLICE - ALL OTHER	452.00	29.84%	978,101	0	978,101	71,579	1,049,680
20	0900 FIRE	313.00	20.67%	677,313	0	677,313	49,567	726,880
21	1100 MUNICIPAL COURT	54.00	3.57%	116,853	0	116,853	8,551	125,404
22	1200-0001 PW - PROGRAM & SVC MGMNT	1.35	0.09%	2,921	0	2,921	214	3,135
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	17.75	1.17%	38,410	0	38,410	2,811	41,221
25	1200 PW - ALL OTHER	12.10	0.80%	26,184	0	26,184	1,916	28,100
27	1200-1290 PW - PROP MGMNT	1.00	0.07%	2,164	0	2,164	158	2,322
28	1300 PARKS AND RECREATION	94.50	6.24%	204,492	0	204,492	14,965	219,457
32	FUND 10010-10035 HAND	9.00	0.59%	19,475	0	19,475	1,425	20,901
33	FUND 10040 STREET FUND	94.80	6.26%	205,142	0	205,142	15,013	220,154
52	FUND 30040 ARPA-ARRA GRANTS CAP PROJ	2.00	0.13%	4,328	0	4,328	317	4,645
58	FUND 40000 SANITARY SEWER O/M FUND	111.60	7.37%	241,496	0	241,496	17,673	259,169

Allocation Details
Cost Pool 1: EMPLOYEE SERVICES & PAYROLL

Seq. 11: 0600 HUMAN RESOURCES

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
60	FUND 40060 BUILDING PERMIT FUND	77.60	5.12%	167,922	0	167,922	12,289	180,211
61	FUND 50000 FLEET MANAGEMENT FUND	16.40	1.08%	35,489	0	35,489	2,597	38,086
62	FUND 50010 RISK MANAGEMENT FUND	4.50	0.30%	9,738	0	9,738	713	10,450
68	FUND 85xxx REDEVELOPMENT	4.50	0.30%	9,738	0	9,738	713	10,450
69	OTHER	2.00	0.13%	4,328	0	4,328	317	4,645
Subtotal		**1,514.50**	**100.00%**	**$3,277,288**	**$0**	**$3,277,288**	**$216,399**	**$3,493,687**
Direct Bills						0		0
Total						**$3,277,288**		**$3,493,687**

Allocation Basis Units: NUMBER OF FTE'S PER DEPARTMENT

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 2: INSURANCE

Seq. 11: 0600 HUMAN RESOURCES

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
65	FUND 50045 HIGH DEDUCTIBLE SF MEDICAL FUND	98	4.10%	$31,014	$0	$31,014	$2,048	$33,062
71	FUND 50035 UMR SELF FUNDED MEDICAL FUND	2,295	95.90%	726,308	0	726,308	47,958	774,266
Subtotal		**2,393**	**100.00%**	**$757,322**	**$0**	**$757,322**	**$50,006**	**$807,328**
Direct Bills						0		0
Total						**$757,322**		**$807,328**

Allocation Basis Units: NUMBER OF INSURANCE PLAN PARTICIPANTS PER DEPARTMENT

Allocation Details

Cost Pool 3: WORKERS COMPENSATION

Seq. 11: 0600 HUMAN RESOURCES

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
66	FUND 50050 WORKERS COMP SELF FUNDED	100	100.00%	$33,955	$0	$33,955	$2,242	$36,197
Subtotal		**100**	**100.00%**	**$33,955**	**$0**	**$33,955**	**$2,242**	**$36,197**
Direct Bills						0		0
Total						**$33,955**		**$36,197**

Allocation Basis Units: Direct to FUND 50050 WORKERS COMP SELF FUNDED

Allocation Details

Cost Pool 4: RISK

Seq. 11: 0600 HUMAN RESOURCES

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
62	FUND 50010 RISK MANAGEMENT FUND	100	100.00%	$229,518	$0	$229,518	$15,155	$244,673
Subtotal		**100**	**100.00%**	**$229,518**	**$0**	**$229,518**	**$15,155**	**$244,673**
Direct Bills						0		0
Total						**$229,518**		**$244,673**

Allocation Basis Units: Direct to FUND 50010 RISK MANAGEMENT FUND

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Summary **Seq. 11: 0600 HUMAN RESOURCES**

Seq #	Department Name	EMPLOYEE SERVICES & PAYROLL	INSURANCE	WORKERS COMPENSATION	RISK	Total
2	0100 CITY COUNCIL	$15,148	$0	$0	$0	$15,148
3	0200 CITY CLERK	21,639	0	0	0	21,639
4	0300 CITY MANAGER	81,148	0	0	0	81,148
6	0350 COMMUNICATIONS	15,148	0	0	0	15,148
8	1700 INFORMATION TECHNOLOGY	62,754	0	0	0	62,754
9	0400 FINANCE	30,295	0	0	0	30,295
10	0500 CITY ATTORNEY	57,344	0	0	0	57,344
11	0600 HUMAN RESOURCES	36,787	0	0	0	36,787
12	0620 CIVIL SERVICES	11,612	0	0	0	11,612
13	0700 DEVELOPMENT SERVICES	22,410	0	0	0	22,410
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	2,322	0	0	0	2,322
16	0750 BUSINESS LICENSE	22,294	0	0	0	22,294
17	0780 PARKING & CODE ENFORCEMENT	32,861	0	0	0	32,861
18	0880 PUBLIC SAFETY DISPATCH	137,016	0	0	0	137,016
19	0800 POLICE - ALL OTHER	1,049,680	0	0	0	1,049,680
20	0900 FIRE	726,880	0	0	0	726,880
21	1100 MUNICIPAL COURT	125,404	0	0	0	125,404
22	1200-0001 PW - PROGRAM & SVC MGMNT	3,135	0	0	0	3,135
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	41,221	0	0	0	41,221
25	1200 PW - ALL OTHER	28,100	0	0	0	28,100
27	1200-1290 PW - PROP MGMNT	2,322	0	0	0	2,322
28	1300 PARKS AND RECREATION	219,457	0	0	0	219,457
32	FUND 10010-10035 HAND	20,901	0	0	0	20,901
33	FUND 10040 STREET FUND	220,154	0	0	0	220,154
52	FUND 30040 ARPA-ARRA GRANTS CAP PROJ	4,645	0	0	0	4,645
58	FUND 40000 SANITARY SEWER O/M FUND	259,169	0	0	0	259,169
60	FUND 40060 BUILDING PERMIT FUND	180,211	0	0	0	180,211
61	FUND 50000 FLEET MANAGEMENT FUND	38,086	0	0	0	38,086
62	FUND 50010 RISK MANAGEMENT FUND	10,450	0	0	244,673	255,123
65	FUND 50045 HIGH DEDUCTIBLE SF MEDICAL	0	33,062	0	0	33,062

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Summary | **Seq. 11: 0600 HUMAN RESOURCES**

Seq #	Department Name	EMPLOYEE SERVICES & PAYROLL	INSURANCE	WORKERS COMPENSATION	RISK	Total
	FUND					
66	FUND 50050 WORKERS COMP SELF FUNDED	0	0	36,197	0	36,197
68	FUND 85xxx REDEVELOPMENT	10,450	0	0	0	10,450
69	OTHER	4,645	0	0	0	4,645
71	FUND 50035 UMR SELF FUNDED MEDICAL FUND	0	774,266	0	0	774,266
Direct Bills		**$0**	**$0**	**$0**	**$0**	**$0**
Total		**$3,493,687**	**$807,328**	**$36,197**	**$244,673**	**$4,581,884**

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP
0620 CIVIL SERVICES

Nature and Extent of Services

The Civil Services department is responsible for recruiting, attracting, screening, testing, and presenting for selection the majority of the approximately 1400+ employees which are considered Civil Service positions. Costs have been functionalized as follows:

- **WORKFORCE PLANNING - DEVELOPMENT –** Costs are allocated based on the number of Civil Services FTE'S per department.
- **FIRE & POLICE OUTSIDE SERVICES –** Costs are allocated based on expenditures per benefitting department.

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

A. Department Costs

Seq. 12: 0620 CIVIL SERVICES

Description	Type	Amount	General Admin	WORKFORCE PLANNING - DEVELOPMENT	FIRE & POLICE OUTSIDE SERVICES
Personnel Costs					
Salaries	S1	$589,858	$0	$589,858	$0
Salary % Split			*0.00%*	*100.00%*	*0.00%*
Fringe Benefits	S	330,206	0	330,206	0
Subtotal - Personnel Costs		**$920,064**	**$0**	**$920,064**	**$0**
Services & Supplies Cost					
Communication	S	61	0	61	0
Employee training/travel	S	2,670	0	2,670	0
Misc. Exp - Commissions	S	3,100	0	3,100	0
Miscellaneous operating expense	S	8,059	0	8,059	0
Outside services-other	P	122,232	0	34,927	87,305
Outside services-personnel	S	0	0	0	0
Risk insurance premiums	S	14,508	0	14,508	0
Supplies	S	3,434	0	3,434	0
Subtotal - Services & Supplies		**$154,063**	**$0**	**$66,758**	**$87,305**
Department Cost Total		**$1,074,127**	**$0**	**$986,822**	**$87,305**
Adjustments to Cost					
Subtotal - Adjustments		**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		1,074,127	0	986,822	87,305
General Admin Distribution			0	0	0
Grand Total		**$1,074,127**	**$0**	**$986,822**	**$87,305**

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

B. Incoming Costs (Default Spread Salary)

Seq. 12: 0620 CIVIL SERVICES

Seq #	Department/Cost Pool	First Incoming	Second Incoming	WORKFORCE PLANNING - DEVELOPMENT	FIRE & POLICE OUTSIDE SERVICES
1	CITY HALL DEPRECIATION	$8,930	$0	$8,930	$0
	Subtotal - DEPRECIATION	**8,930**	**0**	**8,930**	**0**
2	LEGISLATIVE	1,802	673	2,475	0
	Subtotal - 0100 CITY COUNCIL	**1,802**	**673**	**2,475**	**0**
3	COUNCIL SUPPORT	1,974	576	2,549	0
	Subtotal - 0200 CITY CLERK	**1,974**	**576**	**2,549**	**0**
4	INTERNAL AUDIT	11,981	2,950	14,931	0
4	I & E - COUNCIL SUPPORT	1,694	433	2,127	0
4	CITY HALL SECURITY	2,817	288	3,104	0
	Subtotal - 0300 CITY MANAGER	**16,492**	**3,671**	**20,162**	**0**
6	STRATEGIC COMMUNICATIONS	13,792	3,312	17,104	0
6	GRAPHIC DESIGN	3,100	971	4,071	0
6	PRINTING COSTS	23	0	23	0
	Subtotal - 0350 COMMUNICATIONS	**16,915**	**4,283**	**21,198**	**0**
7	0370 OFFICE OF POLICY & STRATEGY	2,895	80	2,975	0
	Subtotal - 0370 OFFICE OF POLICY & STRATEGY	**2,895**	**80**	**2,975**	**0**
8	IT SERVICES	10,238	7,949	18,187	0
8	HELP DESK	3,494	2,698	6,192	0
8	VOIP	215	0	215	0
8	CELL SERVICE	1,466	0	1,466	0
8	INTERNET	1,377	0	1,377	0
8	OUTSIDE SVC	11,071	0	11,071	0
	Subtotal - 1700 INFORMATION TECHNOLOGY	**27,862**	**10,646**	**38,508**	**0**
9	BUDGET	2,264	436	2,700	0
9	ACCOUNTS PAYABLE	4,070	806	4,877	0
9	GENERAL ACCOUNTING	1,763	340	2,103	0
9	CITYWIDE SUPPORT	2,910	561	3,471	0
9	BANKING	232	0	232	0
	Subtotal - 0400 FINANCE	**11,239**	**2,143**	**13,382**	**0**
10	CIVIL	20,320	1,069	21,389	0
	Subtotal - 0500 CITY ATTORNEY	**20,320**	**1,069**	**21,389**	**0**
11	EMPLOYEE SERVICES & PAYROLL	10,820	792	11,612	0
	Subtotal - 0600 HUMAN RESOURCES	**10,820**	**792**	**11,612**	**0**

B. Incoming Costs (Default Spread Salary)

Seq. 12: 0620 CIVIL SERVICES

Seq #	Department/Cost Pool	First Incoming	Second Incoming	WORKFORCE PLANNING - DEVELOPMENT	FIRE & POLICE OUTSIDE SERVICES
12	WORKFORCE PLANNING - DEVELOPMENT	0	3,303	3,303	0
	Subtotal - 0620 CIVIL SERVICES	**0**	**3,303**	**3,303**	**0**
15	RENO DIRECT	0	465	465	0
15	SUSTAINABILITY	0	622	622	0
	Subtotal - 0735 COMMUNITY ENGAGEMENT & SERVICES	**0**	**1,087**	**1,087**	**0**
24	CITY HALL	0	3,645	3,645	0
24	OTHER BUILDINGS	0	6,640	6,640	0
	Subtotal - 1250-1210 MAINT & OPS - FACILITY MAINTENANCE	**0**	**10,285**	**10,285**	**0**
27	GF PROPERTIES	0	1,587	1,587	0
	Subtotal - 1200-1290 PW - PROP MGMNT	**0**	**1,587**	**1,587**	**0**
Total Incoming		**$119,248**	**$40,195**	**$159,443**	**$0**
C. Total Allocated			**$1,233,570**	**$1,146,264**	**$87,305**
				92.92%	**7.08%**

Allocation Details

Cost Pool 1: WORKFORCE PLANNING - DEVELOPMENT

Seq. 12: 0620 CIVIL SERVICES

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	0200 CITY CLERK	7.00	0.52%	$5,780	$0	$5,780	$0	$5,780
4	0300 CITY MANAGER	13.00	0.97%	10,735	0	10,735	0	10,735
6	0350 COMMUNICATIONS	2.00	0.15%	1,651	0	1,651	0	1,651
8	1700 INFORMATION TECHNOLOGY	28.00	2.09%	23,121	0	23,121	0	23,121
9	0400 FINANCE	10.00	0.75%	8,257	0	8,257	0	8,257
11	0600 HUMAN RESOURCES	10.00	0.75%	8,257	0	8,257	0	8,257
12	0620 CIVIL SERVICES	4.00	0.30%	3,303	0	3,303	0	3,303
13	0700 DEVELOPMENT SERVICES	8.10	0.60%	6,688	0	6,688	257	6,946
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	1.00	0.07%	826	0	826	32	857
16	0750 BUSINESS LICENSE	8.90	0.66%	7,349	0	7,349	283	7,632
17	0780 PARKING & CODE ENFORCEMENT	13.50	1.01%	11,147	0	11,147	429	11,576
18	0880 PUBLIC SAFETY DISPATCH	58.00	4.33%	47,893	0	47,893	1,842	49,735
19	0800 POLICE - ALL OTHER	440.00	32.85%	363,323	0	363,323	13,975	377,298
20	0900 FIRE	312.00	23.29%	257,629	0	257,629	9,910	267,539
22	1200-0001 PW - PROGRAM & SVC MGMNT	0.45	0.03%	372	0	372	14	386
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	17.70	1.32%	14,615	0	14,615	562	15,178
25	1200 PW - ALL OTHER	12.00	0.90%	9,909	0	9,909	381	10,290
27	1200-1290 PW - PROP MGMNT	1.00	0.07%	826	0	826	32	857
28	1300 PARKS AND RECREATION	92.50	6.91%	76,380	0	76,380	2,938	79,318
32	FUND 10010-10035 HAND	6.00	0.45%	4,954	0	4,954	191	5,145
33	FUND 10040 STREET FUND	93.90	7.01%	77,536	0	77,536	2,982	80,519
52	FUND 30040 ARPA-ARRA GRANTS CAP PROJ	1.00	0.07%	826	0	826	32	857
58	FUND 40000 SANITARY SEWER O/M FUND	105.70	7.89%	87,280	0	87,280	3,357	90,637
60	FUND 40060 BUILDING PERMIT FUND	70.40	5.26%	58,132	0	58,132	2,236	60,368
61	FUND 50000 FLEET MANAGEMENT FUND	16.35	1.22%	13,501	0	13,501	519	14,020

Allocation Details
Cost Pool 1: WORKFORCE PLANNING - DEVELOPMENT

Seq. 12: 0620 CIVIL SERVICES

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
62	FUND 50010 RISK MANAGEMENT FUND	2.00	0.15%	1,651	0	1,651	64	1,715
68	FUND 85xxx REDEVELOPMENT	4.00	0.30%	3,303	0	3,303	127	3,430
69	OTHER	1.00	0.07%	826	0	826	32	857
Subtotal		**1,339.50**	**100.00%**	**$1,106,070**	**$0**	**$1,106,070**	**$40,195**	**$1,146,264**
Direct Bills						0		0
Total						**$1,106,070**		**$1,146,264**

Allocation Basis Units: CIVIL SERVICE FTE'S PER DEPARTMENT

Allocation Details

Cost Pool 2: FIRE & POLICE OUTSIDE SERVICES

Seq. 12: 0620 CIVIL SERVICES

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19	0800 POLICE - ALL OTHER	46,503.35	53.27%	$46,503	$0	$46,503	$0	$46,503
20	0900 FIRE	40,802.08	46.73%	40,802	0	40,802	0	40,802
Subtotal		**87,305.43**	**100.00%**	**$87,305**	**$0**	**$87,305**	**$0**	**$87,305**
Direct Bills						0		0
Total						**$87,305**		**$87,305**

Allocation Basis Units: EXPENDITURES PER BENEFITTING DEPARTMENT

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Summary

Seq. 12: 0620 CIVIL SERVICES

Seq #	Department Name	WORKFORCE PLANNING - DEVELOPMENT	FIRE & POLICE OUTSIDE SERVICES	Total
3	0200 CITY CLERK	$5,780	$0	$5,780
4	0300 CITY MANAGER	10,735	0	10,735
6	0350 COMMUNICATIONS	1,651	0	1,651
8	1700 INFORMATION TECHNOLOGY	23,121	0	23,121
9	0400 FINANCE	8,257	0	8,257
11	0600 HUMAN RESOURCES	8,257	0	8,257
12	0620 CIVIL SERVICES	3,303	0	3,303
13	0700 DEVELOPMENT SERVICES	6,946	0	6,946
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	857	0	857
16	0750 BUSINESS LICENSE	7,632	0	7,632
17	0780 PARKING & CODE ENFORCEMENT	11,576	0	11,576
18	0880 PUBLIC SAFETY DISPATCH	49,735	0	49,735
19	0800 POLICE - ALL OTHER	377,298	46,503	423,801
20	0900 FIRE	267,539	40,802	308,341
22	1200-0001 PW - PROGRAM & SVC MGMNT	386	0	386
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	15,178	0	15,178
25	1200 PW - ALL OTHER	10,290	0	10,290
27	1200-1290 PW - PROP MGMNT	857	0	857
28	1300 PARKS AND RECREATION	79,318	0	79,318
32	FUND 10010-10035 HAND	5,145	0	5,145
33	FUND 10040 STREET FUND	80,519	0	80,519
52	FUND 30040 ARPA-ARRA GRANTS CAP PROJ	857	0	857
58	FUND 40000 SANITARY SEWER O/M FUND	90,637	0	90,637
60	FUND 40060 BUILDING PERMIT FUND	60,368	0	60,368
61	FUND 50000 FLEET MANAGEMENT FUND	14,020	0	14,020
62	FUND 50010 RISK MANAGEMENT FUND	1,715	0	1,715
68	FUND 85xxx REDEVELOPMENT	3,430	0	3,430
69	OTHER	857	0	857
Direct Bills		**$0**	**$0**	**$0**
Total		**$1,146,264**	**$87,305**	**$1,233,570**

Nature and Extent of Services

The City of Reno Community Engagement & Services Department aims to build trust, strengthen community connections, and foster inclusion through public engagement, neighborhood improvement, and direct services. Key programs include Reno Direct, senior services, volunteer opportunities, and language access initiatives. The department also oversees the Engage Reno platform, which allows residents to provide feedback on local projects. Costs have been functionalized as follows:

- **RENO DIRECT** – Costs are allocated on the number of calls per department.
- **SUSTAINABILITY** - Costs are allocated based on support time per department**;** costs identified as supporting the entire City were further allocated on the number of FTE's per department.
- **COMMUNITY RELATIONS** – Costs identified to this function have not been allocated in this plan.

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

A. Department Costs **Seq. 15: 0735 COMMUNITY ENGAGEMENT & SERVICES**

Description	Type	Amount	General Admin	RENO DIRECT	SUSTAINABILITY	COMMUNITY RELATIONS
Personnel Costs						
Salaries	S1	$890,519	$0	$297,040	$242,245	$351,234
Salary % Split			*0.00%*	*33.36%*	*27.20%*	*39.44%*
Fringe Benefits	P	439,175	0	147,431	117,871	173,873
Subtotal - Personnel Costs		**$1,329,694**	**$0**	**$444,471**	**$360,116**	**$525,107**
Services & Supplies Cost						
Communication	P	10,000	0	0	0	10,000
Employee training/travel	P	7,253	0	0	2,956	4,296
Miscellaneous expense - Commissions	D	50,145	0	0	0	0
Miscellaneous operating expense	P	25,372	0	0	5,365	20,007
Outside services-other	P	66,412	0	48,141	0	18,271
Outside services-other, Sustainability	D	24,166	0	0	0	0
Supplies	P	2,943	0	412	86	2,445
Subtotal - Services & Supplies		**$186,291**	**$0**	**$48,553**	**$8,408**	**$55,020**
Department Cost Total		**$1,515,985**	**$0**	**$493,024**	**$368,523**	**$580,127**
Adjustments to Cost						
Miscellaneous expense - Commissions	D	-50,145	0	0	0	0
Outside services-other, Sustainability	D	-24,166	0	0	0	0
Subtotal - Adjustments		**-$74,311**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		1,441,674	0	493,024	368,523	580,127
General Admin Distribution			0	0	0	0
Grand Total		**$1,441,674**	**$0**	**$493,024**	**$368,523**	**$580,127**

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

B. Incoming Costs (Default Spread Salary) **Seq. 15: 0735 COMMUNITY ENGAGEMENT & SERVICES**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	RENO DIRECT	SUSTAINABILITY	COMMUNITY RELATIONS
1	CITY HALL DEPRECIATION	$41,340	$0	$13,789	$11,246	$16,305
	Subtotal - DEPRECIATION	**41,340**	**0**	**13,789**	**11,246**	**16,305**
2	LEGISLATIVE	2,543	949	1,165	950	1,377
2	CNCL MEETINGS	1,113	447	520	424	615
	Subtotal - 0100 CITY COUNCIL	**3,656**	**1,396**	**1,685**	**1,374**	**1,993**
3	COUNCIL SUPPORT	2,786	812	1,200	979	1,419
3	OPEN RECORDS REQUESTS	301	86	129	105	153
	Subtotal - 0200 CITY CLERK	**3,087**	**899**	**1,329**	**1,084**	**1,572**
4	COUNCIL AGENDAS	292	99	130	106	154
4	I & E - COUNCIL SUPPORT	2,391	611	1,001	817	1,184
4	CITY HALL SECURITY	13,040	1,332	4,794	3,910	5,669
	Subtotal - 0300 CITY MANAGER	**15,724**	**2,042**	**5,926**	**4,833**	**7,007**
6	STRATEGIC COMMUNICATIONS	96,547	23,182	39,937	32,570	47,223
6	GRAPHIC DESIGN	6,200	1,943	2,716	2,215	3,211
6	PRINTING COSTS	1,409	0	470	383	556
	Subtotal - 0350 COMMUNICATIONS	**104,156**	**25,125**	**43,123**	**35,168**	**50,990**
7	0370 OFFICE OF POLICY & STRATEGY	4,085	113	1,400	1,142	1,656
	Subtotal - 0370 OFFICE OF POLICY & STRATEGY	**4,085**	**113**	**1,400**	**1,142**	**1,656**
8	HELP DESK	2,524	1,948	1,492	1,216	1,764
8	GIS	7,320	8,432	5,254	4,285	6,213
8	INTERNET	1,790	0	597	487	706
	Subtotal - 1700 INFORMATION TECHNOLOGY	**11,635**	**10,380**	**7,343**	**5,989**	**8,683**
9	BUDGET	3,195	616	1,271	1,037	1,503
9	ACCOUNTS PAYABLE	32	6	13	10	15
9	GENERAL ACCOUNTING	2,488	480	990	807	1,171
9	BANKING	0	0	0	0	0
	Subtotal - 0400 FINANCE	**5,715**	**1,102**	**2,274**	**1,854**	**2,689**
10	CIVIL	188,302	9,905	66,114	53,918	78,176
	Subtotal - 0500 CITY ATTORNEY	**188,302**	**9,905**	**66,114**	**53,918**	**78,176**
15	RENO DIRECT	0	30,445	10,155	8,282	12,008
	Subtotal - 0735 COMMUNITY ENGAGEMENT & SERVICES	**0**	**30,445**	**10,155**	**8,282**	**12,008**
24	CITY HALL	0	16,876	5,629	4,591	6,656
24	OTHER BUILDINGS	0	30,765	10,262	8,369	12,134
	Subtotal - 1250-1210 MAINT & OPS -	**0**	**47,641**	**15,891**	**12,959**	**18,790**

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

B. Incoming Costs (Default Spread Salary)

Seq. 15: 0735 COMMUNITY ENGAGEMENT & SERVICES

Seq #	Department/Cost Pool	First Incoming	Second Incoming	RENO DIRECT	SUSTAINABILITY	COMMUNITY RELATIONS
	FACILITY MAINTENANCE					
27	GF PROPERTIES	0	2,240	747	609	883
	Subtotal - 1200-1290 PW - PROP MGMNT	**0**	**2,240**	**747**	**609**	**883**
Total Incoming		**$377,699**	**$131,288**	**$169,777**	**$138,458**	**$200,752**
C. Total Allocated			**$1,950,661**	**$662,801**	**$506,981**	**$780,879**
				33.98%	**25.99%**	**40.03%**
						Not Allocated

Allocation Details
Cost Pool 1: RENO DIRECT
Seq. 15: 0735 COMMUNITY ENGAGEMENT & SERVICES

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	0100 CITY COUNCIL	43.00	0.08%	$513	$0	$513	$0	$513
3	0200 CITY CLERK	406.00	0.78%	4,842	0	4,842	0	4,842
4	0300 CITY MANAGER	2,163.00	4.17%	25,794	0	25,794	0	25,794
5	0300-0330 ARTS & CULTURE	184.00	0.35%	2,194	0	2,194	173	2,367
6	0350 COMMUNICATIONS	7.00	0.01%	83	0	83	0	83
8	1700 INFORMATION TECHNOLOGY	54.00	0.10%	644	0	644	0	644
9	0400 FINANCE	56.00	0.11%	668	0	668	0	668
10	0500 CITY ATTORNEY	7.00	0.01%	83	0	83	0	83
11	0600 HUMAN RESOURCES	69.00	0.13%	823	0	823	0	823
12	0620 CIVIL SERVICES	39.00	0.08%	465	0	465	0	465
13	0700 DEVELOPMENT SERVICES	268.80	0.52%	3,205	0	3,205	253	3,459
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	130.00	0.25%	1,550	0	1,550	122	1,673
15	0735 COMMUNITY ENGAGEMENT & SERVICES	2,553.00	4.92%	30,445	0	30,445	0	30,445
16	0750 BUSINESS LICENSE	7,264.00	13.99%	86,624	0	86,624	6,839	93,463
17	0780 PARKING & CODE ENFORCEMENT	21,241.00	40.92%	253,301	0	253,301	19,999	273,301
18	0880 PUBLIC SAFETY DISPATCH	481.00	0.93%	5,736	0	5,736	453	6,189
19	0800 POLICE - ALL OTHER	4,311.00	8.31%	51,409	0	51,409	4,059	55,468
20	0900 FIRE	723.00	1.39%	8,622	0	8,622	681	9,303
21	1100 MUNICIPAL COURT	100.00	0.19%	1,193	0	1,193	94	1,287
23	1250 MAINTENANCE & OPERATIONS	1,438.00	2.77%	17,148	0	17,148	1,354	18,502
25	1200 PW - ALL OTHER	525.00	1.01%	6,261	0	6,261	494	6,755
26	1250-1230 - PARKING METER	9.00	0.02%	107	0	107	8	116
28	1300 PARKS AND RECREATION	1,747.00	3.37%	20,833	0	20,833	1,645	22,478
33	FUND 10040 STREET FUND	2,832.00	5.46%	33,772	0	33,772	2,666	36,438
46	FUND 30006 PUBLIC WORKS MAINT FUND	1.00	0.00%	12	0	12	1	13
58	FUND 40000 SANITARY SEWER O/M FUND	2,989.00	5.76%	35,644	0	35,644	2,814	38,458
60	FUND 40060 BUILDING PERMIT FUND	2,264.20	4.36%	27,001	0	27,001	2,132	29,133

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 1: RENO DIRECT
Seq. 15: 0735 COMMUNITY ENGAGEMENT & SERVICES

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
68	FUND 85xxx REDEVELOPMENT	3.00	0.01%	36	0	36	3	39
Subtotal		**51,908.00**	**100.00%**	**$619,009**	**$0**	**$619,009**	**$43,792**	**$662,801**
Direct Bills						0		0
Total						**$619,009**		**$662,801**

Allocation Basis Units: NUMBER OF CALLS PER DEPARTMENT

Allocation Details
Cost Pool 2: SUSTAINABILITY
Seq. 15: 0735 COMMUNITY ENGAGEMENT & SERVICES

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	0100 CITY COUNCIL	0.18	0.18%	$871	$0	$871	$0	$871
3	0200 CITY CLERK	0.26	0.26%	1,245	0	1,245	0	1,245
4	0300 CITY MANAGER	5.99	5.99%	28,231	0	28,231	0	28,231
6	0350 COMMUNICATIONS	1.18	1.18%	5,584	0	5,584	0	5,584
8	1700 INFORMATION TECHNOLOGY	0.77	0.77%	3,610	0	3,610	0	3,610
9	0400 FINANCE	0.37	0.37%	1,743	0	1,743	0	1,743
10	0500 CITY ATTORNEY	0.70	0.70%	3,298	0	3,298	0	3,298
11	0600 HUMAN RESOURCES	0.45	0.45%	2,116	0	2,116	0	2,116
12	0620 CIVIL SERVICES	0.13	0.13%	622	0	622	0	622
13	0700 DEVELOPMENT SERVICES	1.25	1.25%	5,914	0	5,914	498	6,412
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	0.03	0.03%	124	0	124	10	135
16	0750 BUSINESS LICENSE	0.25	0.25%	1,195	0	1,195	101	1,296
17	0780 PARKING & CODE ENFORCEMENT	0.37	0.37%	1,761	0	1,761	148	1,910
18	0880 PUBLIC SAFETY DISPATCH	1.56	1.56%	7,344	0	7,344	619	7,962
19	0800 POLICE - ALL OTHER	11.94	11.94%	56,260	0	56,260	4,739	60,999
20	0900 FIRE	8.27	8.27%	38,959	0	38,959	3,282	42,240
21	1100 MUNICIPAL COURT	1.43	1.43%	6,721	0	6,721	566	7,287
22	1200-0001 PW - PROGRAM & SVC MGMNT	0.04	0.04%	168	0	168	14	182
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	21.47	21.47%	101,175	0	101,175	8,523	109,699
25	1200 PW - ALL OTHER	0.32	0.32%	1,506	0	1,506	127	1,633
27	1200-1290 PW - PROP MGMNT	0.03	0.03%	124	0	124	10	135
28	1300 PARKS AND RECREATION	12.50	12.50%	58,889	0	58,889	4,961	63,850
32	FUND 10010-10035 HAND	0.24	0.24%	1,120	0	1,120	94	1,215
33	FUND 10040 STREET FUND	2.50	2.50%	11,800	0	11,800	994	12,794
42	FUND 30000 PW CAPITAL PROJECTS FUND	14.00	14.00%	65,977	0	65,977	5,558	71,535
52	FUND 30040 ARPA-ARRA GRANTS CAP PROJ	0.05	0.05%	249	0	249	21	270

Allocation Details

Cost Pool 2: SUSTAINABILITY

Seq. 15: 0735 COMMUNITY ENGAGEMENT & SERVICES

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57	FUND 32085 GREEN ENERGY BONDS CAP PRJT FUND	2.00	2.00%	9,425	0	9,425	794	10,219
58	FUND 40000 SANITARY SEWER O/M FUND	5.95	5.95%	28,029	0	28,029	2,361	30,390
60	FUND 40060 BUILDING PERMIT FUND	5.05	5.05%	23,797	0	23,797	2,005	25,801
61	FUND 50000 FLEET MANAGEMENT FUND	0.43	0.43%	2,041	0	2,041	172	2,213
62	FUND 50010 RISK MANAGEMENT FUND	0.12	0.12%	560	0	560	47	607
68	FUND 85xxx REDEVELOPMENT	0.12	0.12%	560	0	560	47	607
69	OTHER	0.05	0.05%	249	0	249	21	270
Subtotal		**100.00**	**100.00%**	**$471,268**	**$0**	**$471,268**	**$35,714**	**$506,981**
Direct Bills						0		0
Total						**$471,268**		**$506,981**

Allocation Basis Units: SUPPORT PER DEPARTMENT; CITYWIDE SPLIT ON FTES

Allocation Summary

Seq. 15: 0735 COMMUNITY ENGAGEMENT & SERVICES

Seq #	Department Name	RENO DIRECT	SUSTAINABILITY	Total
2	0100 CITY COUNCIL	$513	$871	$1,384
3	0200 CITY CLERK	4,842	1,245	6,086
4	0300 CITY MANAGER	25,794	28,231	54,025
5	0300-0330 ARTS & CULTURE	2,367	0	2,367
6	0350 COMMUNICATIONS	83	5,584	5,667
8	1700 INFORMATION TECHNOLOGY	644	3,610	4,254
9	0400 FINANCE	668	1,743	2,410
10	0500 CITY ATTORNEY	83	3,298	3,382
11	0600 HUMAN RESOURCES	823	2,116	2,939
12	0620 CIVIL SERVICES	465	622	1,087
13	0700 DEVELOPMENT SERVICES	3,459	6,412	9,871
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	1,673	135	1,808
15	0735 COMMUNITY ENGAGEMENT & SERVICES	30,445	0	30,445
16	0750 BUSINESS LICENSE	93,463	1,296	94,759
17	0780 PARKING & CODE ENFORCEMENT	273,301	1,910	275,210
18	0880 PUBLIC SAFETY DISPATCH	6,189	7,962	14,151
19	0800 POLICE - ALL OTHER	55,468	60,999	116,467
20	0900 FIRE	9,303	42,240	51,543
21	1100 MUNICIPAL COURT	1,287	7,287	8,574
22	1200-0001 PW - PROGRAM & SVC MGMNT	0	182	182
23	1250 MAINTENANCE & OPERATIONS	18,502	0	18,502
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	0	109,699	109,699
25	1200 PW - ALL OTHER	6,755	1,633	8,388
26	1250-1230 - PARKING METER	116	0	116
27	1200-1290 PW - PROP MGMNT	0	135	135
28	1300 PARKS AND RECREATION	22,478	63,850	86,328
32	FUND 10010-10035 HAND	0	1,215	1,215
33	FUND 10040 STREET FUND	36,438	12,794	49,232
42	FUND 30000 PW CAPITAL PROJECTS FUND	0	71,535	71,535
46	FUND 30006 PUBLIC WORKS MAINT FUND	13	0	13
52	FUND 30040 ARPA-ARRA GRANTS CAP PROJ	0	270	270
57	FUND 32085 GREEN ENERGY BONDS CAP PRJT	0	10,219	10,219

Allocation Summary

Seq. 15: 0735 COMMUNITY ENGAGEMENT & SERVICES

Seq #	Department Name	RENO DIRECT	SUSTAINABILITY	Total
	FUND			
58	FUND 40000 SANITARY SEWER O/M FUND	38,458	30,390	68,848
60	FUND 40060 BUILDING PERMIT FUND	29,133	25,801	54,934
61	FUND 50000 FLEET MANAGEMENT FUND	0	2,213	2,213
62	FUND 50010 RISK MANAGEMENT FUND	0	607	607
68	FUND 85xxx REDEVELOPMENT	39	607	646
69	OTHER	0	270	270
Direct Bills		**$0**	**$0**	**$0**
Total		**$662,801**	**$506,981**	**$1,169,782**

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP
0780 PARKING & CODE ENFORCEMENT

Nature and Extent of Services

Parking and Code Enforcement has been included in the cost plan to allocate administrative suport costs for Parking. The Code Enforcement department assists to enforce the Reno Municipal Code as it applies to property maintenance, property nuisances and other issues in residential and commercial zoning districts. Indirect costs related to Parking are allocated direclty to Parking Meter. All other costs are allocated to General Gov/Unallowable.

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

A. Department Costs **Seq. 17: 0780 PARKING & CODE ENFORCEMENT**

Description	Type	Amount	General Admin	Parking Support	Code Enforcement Support
Personnel Costs					
Salaries	S1	$0	$0	$0	$0
Fringe Benefits	S	0	0	0	0
Subtotal - Personnel Costs		**$0**	**$0**	**$0**	**$0**
Services & Supplies Cost					
Subtotal - Services & Supplies		**$0**	**$0**	**$0**	**$0**
Department Cost Total		**$0**	**$0**	**$0**	**$0**
Adjustments to Cost					
Subtotal - Adjustments		**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		0	0	0	0
General Admin Distribution			0	0	0
Grand Total		**$0**	**$0**	**$0**	**$0**

B. Incoming Costs (Default Spread Custom %) **Seq. 17: 0780 PARKING & CODE ENFORCEMENT**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Parking Support	Code Enforcement Support
1	CITY HALL DEPRECIATION	$37,950	$0	$13,226	$24,725
	Subtotal - DEPRECIATION	**37,950**	**0**	**13,226**	**24,725**
2	LEGISLATIVE	3,940	1,471	1,886	3,525
2	CNCL MEETINGS	1,113	447	544	1,016
	Subtotal - 0100 CITY COUNCIL	**5,054**	**1,918**	**2,429**	**4,542**
3	CENTRAL CASHIERING	6,284	1,983	2,881	5,386
3	COUNCIL SUPPORT	4,316	1,259	1,943	3,632
3	CREDIT CARD FEES	6,439	0	2,244	4,195
	Subtotal - 0200 CITY CLERK	**17,039**	**3,242**	**7,068**	**13,213**
4	ADMINISTRATION	29,494	6,231	12,450	23,275
4	COUNCIL AGENDAS	292	99	136	255
4	I & E - COUNCIL SUPPORT	3,705	947	1,621	3,030
4	CITY HALL SECURITY	11,971	1,223	4,598	8,596
	Subtotal - 0300 CITY MANAGER	**45,462**	**8,500**	**18,806**	**35,156**
6	STRATEGIC COMMUNICATIONS	13,792	3,312	5,961	11,143
6	GRAPHIC DESIGN	1,550	486	709	1,326
6	PRINTING COSTS	9,351	0	3,259	6,092
	Subtotal - 0350 COMMUNICATIONS	**24,693**	**3,797**	**9,929**	**18,562**
7	0370 OFFICE OF POLICY & STRATEGY	6,330	175	2,267	4,238
	Subtotal - 0370 OFFICE OF POLICY & STRATEGY	**6,330**	**175**	**2,267**	**4,238**
8	IT SERVICES	28,974	22,494	17,937	33,532
8	HELP DESK	13,783	10,640	8,512	15,912
8	COMMUNICATIONS	10,598	1,842	4,335	8,105
8	SERVOS SOFTWARE	13,361	0	4,656	8,704
8	GIS	18,301	21,080	13,724	25,657
8	VOIP	258	0	90	168
8	CELL SERVICE	9,774	0	3,406	6,368
8	INTERNET	3,443	0	1,200	2,243
8	OUTSIDE SVC	1,937	0	675	1,262
	Subtotal - 1700 INFORMATION TECHNOLOGY	**100,429**	**56,057**	**54,536**	**101,951**
9	BUDGET	4,950	954	2,058	3,847
9	ACCOUNTS RECEIVABLE	6,524	1,187	2,687	5,023
9	ACCOUNTS PAYABLE	8,618	1,707	3,598	6,727

B. Incoming Costs (Default Spread Custom %)

Seq. 17: 0780 PARKING & CODE ENFORCEMENT

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Parking Support	Code Enforcement Support
9	GENERAL ACCOUNTING	3,855	743	1,602	2,996
9	CITYWIDE SUPPORT	8,235	1,588	3,423	6,399
9	BANKING	514	0	179	335
	Subtotal - 0400 FINANCE	**32,696**	**6,179**	**13,548**	**25,327**
10	CIVIL	187,850	9,881	68,909	128,822
	Subtotal - 0500 CITY ATTORNEY	**187,850**	**9,881**	**68,909**	**128,822**
11	EMPLOYEE SERVICES & PAYROLL	30,620	2,241	11,452	21,409
	Subtotal - 0600 HUMAN RESOURCES	**30,620**	**2,241**	**11,452**	**21,409**
12	WORKFORCE PLANNING - DEVELOPMENT	11,147	429	4,034	7,542
	Subtotal - 0620 CIVIL SERVICES	**11,147**	**429**	**4,034**	**7,542**
15	RENO DIRECT	253,301	19,999	95,245	178,055
15	SUSTAINABILITY	1,761	148	665	1,244
	Subtotal - 0735 COMMUNITY ENGAGEMENT & SERVICES	**255,063**	**20,148**	**95,911**	**179,299**
18	DISPATCH	0	176,987	61,680	115,307
	Subtotal - 0880 PUBLIC SAFETY DISPATCH	**0**	**176,987**	**61,680**	**115,307**
24	CITY HALL	0	15,492	5,399	10,093
24	OTHER BUILDINGS	0	42,232	14,718	27,514
	Subtotal - 1250-1210 MAINT & OPS - FACILITY MAINTENANCE	**0**	**57,724**	**20,117**	**37,607**
27	GF PROPERTIES	0	3,470	1,209	2,261
	Subtotal - 1200-1290 PW - PROP MGMNT	**0**	**3,470**	**1,209**	**2,261**
Total Incoming		**$754,333**	**$350,748**	**$385,121**	**$719,960**
C. Total Allocated			**$1,105,080**	**$385,121**	**$719,960**
				34.85%	**65.15%**

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 1: Parking Support
Seq. 17: 0780 PARKING & CODE ENFORCEMENT

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
26	1250-1230 - PARKING METER	100	100.00%	$262,885	$0	$262,885	$122,236	$385,121
Subtotal		**100**	**100.00%**	**$262,885**	**$0**	**$262,885**	**$122,236**	**$385,121**
Direct Bills						0		0
Total						**$262,885**		**$385,121**

Allocation Basis Units: Direct to 1250-1230 - PARKING METER

Allocation Details
Cost Pool 2: Code Enforcement Support

Seq. 17: 0780 PARKING & CODE ENFORCEMENT

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
70	General Gov / Unallowable	100	100.00%	$491,448	$0	$491,448	$228,512	$719,960
Subtotal		**100**	**100.00%**	**$491,448**	**$0**	**$491,448**	**$228,512**	**$719,960**
Direct Bills						0		0
Total						**$491,448**		**$719,960**

Allocation Basis Units: Direct to General Gov / Unallowable

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Summary

Seq. 17: 0780 PARKING & CODE ENFORCEMENT

Seq #	Department Name	Parking Support	Code Enforcement Support	Total
26	1250-1230 - PARKING METER	$385,121	$0	$385,121
70	General Gov / Unallowable	0	719,960	719,960
Direct Bills		**$0**	**$0**	**$0**
Total		**$385,121**	**$719,960**	**$1,105,080**

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP
0880 PUBLIC SAFETY DISPATCH

Nature and Extent of Services

The Public Safety Dispatch Unit provides the life-saving link between the public and the many public safety and emergency service agencies of our region. Reno Dispatch serves as the Public Safety Answering Point (PSAP) for 9-1-1 services for the City of Reno and unincorporated Washoe County, providing professional public safety call-taking and dispatch services twenty-four hours a day, every day of the year. Costs have been allocated based on the number of calls per department.

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

A. Department Costs

Seq. 18: 0880 PUBLIC SAFETY DISPATCH

Description	Type	Amount	General Admin	DISPATCH
Personnel Costs				
Salaries	S1	$5,715,914	$0	$5,715,914
Salary % Split			*0.00%*	*100.00%*
Fringe Benefits	S	2,766,400	0	2,766,400
Subtotal - Personnel Costs		**$8,482,314**	**$0**	**$8,482,314**
Services & Supplies Cost				
Employee training/travel	S	16,994	0	16,994
Long-term lease expense	D	84,139	0	0
Miscellaneous operating expense	S	5,007	0	5,007
Outside services-other	S	39,553	0	39,553
Outside services-personnel	S	0	0	0
Rentals	S	2,705	0	2,705
Risk insurance premiums	S	126,976	0	126,976
Supplies	S	23,996	0	23,996
Supplies-to be tracked	S	27,121	0	27,121
Subtotal - Services & Supplies		**$326,491**	**$0**	**$242,352**
Department Cost Total		**$8,808,804**	**$0**	**$8,724,666**
Adjustments to Cost				
Long-term lease expense	D	-84,139	0	0
Subtotal - Adjustments		**-$84,139**	**$0**	**$0**
Total Costs After Adjustments		8,724,666	0	8,724,666
General Admin Distribution			0	0
Grand Total		**$8,724,666**	**$0**	**$8,724,666**

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

B. Incoming Costs (Default Spread Salary)

Seq. 18: 0880 PUBLIC SAFETY DISPATCH

Seq #	Department/Cost Pool	First Incoming	Second Incoming	DISPATCH
2	LEGISLATIVE	$14,777	$5,516	$20,294
	Subtotal - 0100 CITY COUNCIL	**14,777**	**5,516**	**20,294**
3	COUNCIL SUPPORT	16,186	4,721	20,907
3	OPEN RECORDS REQUESTS	5,664	1,625	7,289
	Subtotal - 0200 CITY CLERK	**21,851**	**6,346**	**28,196**
4	ADMINISTRATION	122,979	25,981	148,959
4	I & E - COUNCIL SUPPORT	13,893	3,551	17,444
	Subtotal - 0300 CITY MANAGER	**136,872**	**29,532**	**166,403**
6	STRATEGIC COMMUNICATIONS	13,792	3,312	17,104
6	GRAPHIC DESIGN	1,550	486	2,036
6	PRINTING COSTS	156	0	156
	Subtotal - 0350 COMMUNICATIONS	**15,499**	**3,797**	**19,296**
7	0370 OFFICE OF POLICY & STRATEGY	23,739	658	24,397
	Subtotal - 0370 OFFICE OF POLICY & STRATEGY	**23,739**	**658**	**24,397**
8	IT SERVICES	120,811	93,793	214,604
8	HELP DESK	23,102	17,834	40,935
8	COMMUNICATIONS	5,829	1,013	6,842
8	SERVOS SOFTWARE	2,055	0	2,055
8	GIS	54,903	63,241	118,144
8	VOIP	1,504	0	1,504
8	CELL SERVICE	2,444	0	2,444
8	INTERNET	9,365	0	9,365
8	OUTSIDE SVC	554,367	0	554,367
	Subtotal - 1700 INFORMATION TECHNOLOGY	**774,380**	**175,881**	**950,261**
9	BUDGET	18,565	3,578	22,143
9	ACCOUNTS PAYABLE	4,770	945	5,715
9	GENERAL ACCOUNTING	14,458	2,786	17,244
9	CITYWIDE SUPPORT	34,336	6,619	40,956
9	BANKING	1,902	0	1,902
	Subtotal - 0400 FINANCE	**74,032**	**13,929**	**87,960**
10	CIVIL	25,288	1,330	26,618
	Subtotal - 0500 CITY ATTORNEY	**25,288**	**1,330**	**26,618**
11	EMPLOYEE SERVICES & PAYROLL	127,672	9,343	137,016
	Subtotal - 0600 HUMAN RESOURCES	**127,672**	**9,343**	**137,016**
12	WORKFORCE PLANNING - DEVELOPMENT	47,893	1,842	49,735

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

B. Incoming Costs (Default Spread Salary)

Seq. 18: 0880 PUBLIC SAFETY DISPATCH

Seq #	Department/Cost Pool	First Incoming	Second Incoming	DISPATCH
	Subtotal - 0620 CIVIL SERVICES	**47,893**	**1,842**	**49,735**
15	RENO DIRECT	5,736	453	6,189
15	SUSTAINABILITY	7,344	619	7,962
	Subtotal - 0735 COMMUNITY ENGAGEMENT & SERVICES	**13,080**	**1,072**	**14,151**
27	GF PROPERTIES	0	13,015	13,015
	Subtotal - 1200-1290 PW - PROP MGMNT	**0**	**13,015**	**13,015**
Total Incoming		**$1,275,081**	**$262,261**	**$1,537,342**
C. Total Allocated			**$10,262,008**	**$10,262,008**
				100.00%

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 1: DISPATCH

Seq. 18: 0880 PUBLIC SAFETY DISPATCH

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17	0780 PARKING & CODE ENFORCEMENT	19,938	1.77%	$176,987	$0	$176,987	$0	$176,987
19	0800 POLICE - ALL OTHER	432,545	38.40%	3,839,641	0	3,839,641	102,516	3,942,157
20	0900 FIRE	124,515	11.05%	1,105,302	0	1,105,302	29,511	1,134,813
69	OTHER	549,498	48.78%	4,877,816	0	4,877,816	130,235	5,008,051
Subtotal		**1,126,496**	**100.00%**	**$9,999,746**	**$0**	**$9,999,746**	**$262,261**	**$10,262,008**
Direct Bills						0		0
Total						**$9,999,746**		**$10,262,008**

Allocation Basis Units: NUMBER OF DISPATCH CALLS PER DEPARTMENT

Allocation Summary

Seq. 18: 0880 PUBLIC SAFETY DISPATCH

Seq #	Department Name	DISPATCH	Total
17	0780 PARKING & CODE ENFORCEMENT	$176,987	$176,987
19	0800 POLICE - ALL OTHER	3,942,157	3,942,157
20	0900 FIRE	1,134,813	1,134,813
69	OTHER	5,008,051	5,008,051
Direct Bills		**$0**	**$0**
Total		**$10,262,008**	**$10,262,008**

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP
1250-1210 MAINT & OPS - FACILITY MAINTENANCE

Nature and Extent of Services

The Facility Maintenance Division maintains the City's buildings. In addition to providing a preventive maintenance program, the division responds to requests for repairs to plumbing, electrical, heating and cooling systems. Other tasks performed include moving services, painting, and general repairs. Costs have been functionalized as follows:

- **CITY HALL -** Costs are allocated based upon the square footage per occupying department at City Hall.
- **CORP YARD-** Costs are allocated based upon the square footage per occupying department at Corp Yard.
- **FACILITIES MAINTENANCE -** Costs are allocated based on the tracked costs for all City facilities.
- **OTHER FACILITIES -** Costs are allocated based on the tracked utilities cost of other City facilities.

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

A. Department Costs **Seq. 24: 1250-1210 MAINT & OPS - FACILITY MAINTENANCE**

Description	Type	Amount	General Admin	CITY HALL	CORP YARD	OTHER BUILDINGS	FACILITY MAINTENANCE
Personnel Costs							
Salaries	S1	$1,986,962	$0	$0	$0	$1,986,962	$0
Salary % Split			*0.00%*	*0.00%*	*0.00%*	*100.00%*	*0.00%*
Fringe Benefits	S	1,018,700	0	0	0	1,018,700	0
Subtotal - Personnel Costs		**$3,005,662**	**$0**	**$0**	**$0**	**$3,005,662**	**$0**
Services & Supplies Cost							
Capital Outlay	D	121,583	0	0	0	0	0
Communication	S	3,299	0	0	0	3,299	0
Employee training/travel	S	9,083	0	0	0	9,083	0
Miscellaneous operating expense	S	10,440	0	0	0	10,440	0
Motor vehicle fleet O & M charges	S	0	0	0	0	0	0
Outside services-other	S	1,591,890	0	0	0	1,591,890	0
Public utility service	P	2,796,113	0	622,520	14,421	0	2,159,172
Rentals	S	13,091	0	0	0	13,091	0
Supplies	S	377,705	0	0	0	377,705	0
Supplies-to be tracked	S	670	0	0	0	670	0
Subtotal - Services & Supplies		**$4,923,874**	**$0**	**$622,520**	**$14,421**	**$2,006,179**	**$2,159,172**
Department Cost Total		**$7,929,537**	**$0**	**$622,520**	**$14,421**	**$5,011,841**	**$2,159,172**
Adjustments to Cost							
Capital Outlay	D	-121,583	0	0	0	0	0
Subtotal - Adjustments		**-$121,583**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		7,807,954	0	622,520	14,421	5,011,841	2,159,172
General Admin Distribution			0	0	0	0	0
Grand Total		**$7,807,954**	**$0**	**$622,520**	**$14,421**	**$5,011,841**	**$2,159,172**

B. Incoming Costs (Default Spread Salary)

Seq. 24: 1250-1210 MAINT & OPS - FACILITY MAINTENANCE

Seq #	Department/Cost Pool	First Incoming	Second Incoming	CITY HALL	CORP YARD	OTHER BUILDINGS	FACILITY MAINTENANCE
2	LEGISLATIVE	$13,098	$4,890	$0	$0	$17,988	$0
	Subtotal - 0100 CITY COUNCIL	**13,098**	**4,890**	**0**	**0**	**17,988**	**0**
3	COUNCIL SUPPORT	14,347	4,185	0	0	18,532	0
	Subtotal - 0200 CITY CLERK	**14,347**	**4,185**	**0**	**0**	**18,532**	**0**
4	ADMINISTRATION	36,998	7,816	0	0	44,814	0
4	I & E - COUNCIL SUPPORT	12,315	3,148	0	0	15,462	0
4	CORP YARD SECURITY	18,658	1,565	0	0	20,222	0
	Subtotal - 0300 CITY MANAGER	**67,970**	**12,529**	**0**	**0**	**80,499**	**0**
6	STRATEGIC COMMUNICATIONS	13,792	3,312	0	0	17,104	0
	Subtotal - 0350 COMMUNICATIONS	**13,792**	**3,312**	**0**	**0**	**17,104**	**0**
7	0370 OFFICE OF POLICY & STRATEGY	21,041	583	0	0	21,625	0
	Subtotal - 0370 OFFICE OF POLICY & STRATEGY	**21,041**	**583**	**0**	**0**	**21,625**	**0**
8	IT SERVICES	36,346	28,217	0	0	64,563	0
8	HELP DESK	7,765	5,995	0	0	13,760	0
8	VOIP	258	0	0	0	258	0
8	CELL SERVICE	8,797	0	0	0	8,797	0
8	INTERNET	2,204	0	0	0	2,204	0
	Subtotal - 1700 INFORMATION TECHNOLOGY	**55,369**	**34,212**	**0**	**0**	**89,581**	**0**
9	BUDGET	16,455	3,171	0	0	19,627	0
9	ACCOUNTS PAYABLE	445	88	0	0	533	0
9	GENERAL ACCOUNTING	12,815	2,470	0	0	15,285	0
9	CITYWIDE SUPPORT	10,330	1,991	0	0	12,321	0
9	BANKING	1,712	0	0	0	1,712	0
	Subtotal - 0400 FINANCE	**41,758**	**7,721**	**0**	**0**	**49,479**	**0**
11	EMPLOYEE SERVICES & PAYROLL	38,410	2,811	0	0	41,221	0
	Subtotal - 0600 HUMAN RESOURCES	**38,410**	**2,811**	**0**	**0**	**41,221**	**0**
12	WORKFORCE PLANNING - DEVELOPMENT	14,615	562	0	0	15,178	0
	Subtotal - 0620 CIVIL SERVICES	**14,615**	**562**	**0**	**0**	**15,178**	**0**
15	SUSTAINABILITY	101,175	8,523	0	0	109,699	0
	Subtotal - 0735 COMMUNITY ENGAGEMENT & SERVICES	**101,175**	**8,523**	**0**	**0**	**109,699**	**0**
24	CORP YARD	0	1,372	0	0	1,372	0
	Subtotal - 1250-1210 MAINT & OPS - FACILITY MAINTENANCE	**0**	**1,372**	**0**	**0**	**1,372**	**0**
27	GF PROPERTIES	0	11,537	0	0	11,537	0

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

B. Incoming Costs (Default Spread Salary)

Seq. 24: 1250-1210 MAINT & OPS - FACILITY MAINTENANCE

Seq #	Department/Cost Pool	First Incoming	Second Incoming	CITY HALL	CORP YARD	OTHER BUILDINGS	FACILITY MAINTENANCE
	Subtotal - 1200-1290 PW - PROP MGMNT	0	11,537	0	0	11,537	0
Total Incoming		$381,578	$92,235	$0	$0	$473,813	$0
C. Total Allocated			$8,281,768	$622,520	$14,421	$5,485,654	$2,159,172
				7.52%	0.17%	66.24%	26.07%

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 1: CITY HALL

Seq. 24: 1250-1210 MAINT & OPS - FACILITY MAINTENANCE

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	0100 CITY COUNCIL	9,641.00	10.45%	$65,080	$0	$65,080	$0	$65,080
3	0200 CITY CLERK	1,057.00	1.15%	7,135	0	7,135	0	7,135
4	0300 CITY MANAGER	5,823.00	6.31%	39,307	0	39,307	0	39,307
6	0350 COMMUNICATIONS	1,871.00	2.03%	12,630	0	12,630	0	12,630
8	1700 INFORMATION TECHNOLOGY	5,871.00	6.37%	39,631	0	39,631	0	39,631
9	0400 FINANCE	5,595.00	6.07%	37,768	0	37,768	0	37,768
10	0500 CITY ATTORNEY	11,134.00	12.07%	75,158	0	75,158	0	75,158
11	0600 HUMAN RESOURCES	6,071.00	6.58%	40,981	0	40,981	0	40,981
12	0620 CIVIL SERVICES	540.00	0.59%	3,645	0	3,645	0	3,645
13	0700 DEVELOPMENT SERVICES	5,871.00	6.37%	39,631	0	39,631	0	39,631
15	0735 COMMUNITY ENGAGEMENT & SERVICES	2,500.00	2.71%	16,876	0	16,876	0	16,876
16	0750 BUSINESS LICENSE	700.00	0.76%	4,725	0	4,725	0	4,725
17	0780 PARKING & CODE ENFORCEMENT	2,295.00	2.49%	15,492	0	15,492	0	15,492
20	0900 FIRE	5,971.00	6.47%	40,306	0	40,306	0	40,306
25	1200 PW - ALL OTHER	3,804.20	4.13%	25,680	0	25,680	0	25,680
28	1300 PARKS AND RECREATION	900.00	0.98%	6,075	0	6,075	0	6,075
32	FUND 10010-10035 HAND	3,600.00	3.90%	24,301	0	24,301	0	24,301
33	FUND 10040 STREET FUND	2,428.40	2.63%	16,392	0	16,392	0	16,392
58	FUND 40000 SANITARY SEWER O/M FUND	8,397.40	9.11%	56,685	0	56,685	0	56,685
60	FUND 40060 BUILDING PERMIT FUND	7,551.00	8.19%	50,972	0	50,972	0	50,972
67	FUND 80000/82000 REDEVELOPMENT	600.00	0.65%	4,050	0	4,050	0	4,050
Subtotal		**92,221.00**	**100.00%**	**$622,520**	**$0**	**$622,520**	**$0**	**$622,520**
Direct Bills						0		0
Total						**$622,520**		**$622,520**

Allocation Basis Units: OCCUPIED SQUARE FOOTAGE PER DEPARTMENT AT CITY HALL

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 2: CORP YARD
Seq. 24: 1250-1210 MAINT & OPS - FACILITY MAINTENANCE

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22	1200-0001 PW - PROGRAM & SVC MGMNT	1,589	1.45%	$210	$0	$210	$0	$210
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	10,402	9.51%	1,372	0	1,372	0	1,372
33	FUND 10040 STREET FUND	58,165	53.20%	7,672	0	7,672	0	7,672
58	FUND 40000 SANITARY SEWER O/M FUND	9,527	8.71%	1,257	0	1,257	0	1,257
61	FUND 50000 FLEET MANAGEMENT FUND	29,645	27.12%	3,910	0	3,910	0	3,910
Subtotal		**109,328**	**100.00%**	**$14,421**	**$0**	**$14,421**	**$0**	**$14,421**
Direct Bills						0		0
Total						**$14,421**		**$14,421**

Allocation Basis Units: OCCUPIED SQUARE FOOTAGE PER DEPARTMENT AT CORP YARD

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 3: OTHER BUILDINGS
Seq. 24: 1250-1210 MAINT & OPS - FACILITY MAINTENANCE

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	0100 CITY COUNCIL	112,484.56	2.43%	$131,219	$0	$131,219	$0	$131,219
3	0200 CITY CLERK	12,335.16	0.27%	14,390	0	14,390	0	14,390
4	0300 CITY MANAGER	73,722.88	1.59%	86,001	0	86,001	0	86,001
6	0350 COMMUNICATIONS	24,135.10	0.52%	28,155	0	28,155	0	28,155
8	1700 INFORMATION TECHNOLOGY	75,846.19	1.64%	88,478	0	88,478	0	88,478
9	0400 FINANCE	59,289.13	1.28%	69,164	0	69,164	0	69,164
10	0500 CITY ATTORNEY	115,541.15	2.50%	134,785	0	134,785	0	134,785
11	0600 HUMAN RESOURCES	63,007.09	1.36%	73,501	0	73,501	0	73,501
12	0620 CIVIL SERVICES	5,691.87	0.12%	6,640	0	6,640	0	6,640
13	0700 DEVELOPMENT SERVICES	103,155.57	2.23%	120,336	0	120,336	2,368	122,704
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	13,931.54	0.30%	16,252	0	16,252	320	16,572
15	0735 COMMUNITY ENGAGEMENT & SERVICES	26,372.42	0.57%	30,765	0	30,765	0	30,765
16	0750 BUSINESS LICENSE	8,168.98	0.18%	9,530	0	9,530	187	9,717
17	0780 PARKING & CODE ENFORCEMENT	36,202.71	0.78%	42,232	0	42,232	0	42,232
19	0800 POLICE - ALL OTHER	819,372.06	17.72%	955,838	0	955,838	18,806	974,644
20	0900 FIRE	863,593.18	18.68%	1,007,425	0	1,007,425	19,820	1,027,245
21	1100 MUNICIPAL COURT	19,181.79	0.41%	22,377	0	22,377	440	22,817
23	1250 MAINTENANCE & OPERATIONS	163,665.48	3.54%	190,924	0	190,924	3,756	194,680
25	1200 PW - ALL OTHER	91,849.57	1.99%	107,147	0	107,147	2,108	109,255
28	1300 PARKS AND RECREATION	1,353,631.49	29.28%	1,579,079	0	1,579,079	31,067	1,610,146
32	FUND 10010-10035 HAND	32,506.92	0.70%	37,921	0	37,921	746	38,667
33	FUND 10040 STREET FUND	179,039.50	3.87%	208,859	0	208,859	4,109	212,968
58	FUND 40000 SANITARY SEWER O/M FUND	212,223.07	4.59%	247,569	0	247,569	4,871	252,440
60	FUND 40060 BUILDING PERMIT FUND	65,077.95	1.41%	75,917	0	75,917	1,494	77,410
61	FUND 50000 FLEET MANAGEMENT FUND	85,627.55	1.85%	99,889	0	99,889	1,965	101,854
68	FUND 85xxx REDEVELOPMENT	7,739.74	0.17%	9,029	0	9,029	178	9,206
Subtotal		**4,623,392.63**	**100.00%**	**$5,393,419**	**$0**	**$5,393,419**	**$92,235**	**$5,485,654**

Allocation Details
Cost Pool 3: OTHER BUILDINGS
Seq. 24: 1250-1210 MAINT & OPS - FACILITY MAINTENANCE

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Direct Bills						0		0
Total						**$5,393,419**		**$5,485,654**

Allocation Basis Units: TRACKED COSTS BY FACILITY/DEPARTMENT

Allocation Details

Cost Pool 4: FACILITY MAINTENANCE

Seq. 24: 1250-1210 MAINT & OPS - FACILITY MAINTENANCE

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19	0800 POLICE - ALL OTHER	143,105.28	6.63%	$143,105	$0	$143,105	$0	$143,105
20	0900 FIRE	175,469.41	8.13%	175,469	0	175,469	0	175,469
69	OTHER	1,840,597.38	85.25%	1,840,597	0	1,840,597	0	1,840,597
Subtotal		**2,159,172.07**	**100.00%**	**$2,159,172**	**$0**	**$2,159,172**	**$0**	**$2,159,172**
Direct Bills						0		0
Total						**$2,159,172**		**$2,159,172**

Allocation Basis Units: TRACKED UTILITY COSTS OF OTHER CITY FACILITIES

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Summary **Seq. 24: 1250-1210 MAINT & OPS - FACILITY MAINTENANCE**

Seq #	Department Name	CITY HALL	CORP YARD	OTHER BUILDINGS	FACILITY MAINTENANCE	Total
2	0100 CITY COUNCIL	$65,080	$0	$131,219	$0	$196,299
3	0200 CITY CLERK	7,135	0	14,390	0	21,525
4	0300 CITY MANAGER	39,307	0	86,001	0	125,308
6	0350 COMMUNICATIONS	12,630	0	28,155	0	40,785
8	1700 INFORMATION TECHNOLOGY	39,631	0	88,478	0	128,109
9	0400 FINANCE	37,768	0	69,164	0	106,932
10	0500 CITY ATTORNEY	75,158	0	134,785	0	209,942
11	0600 HUMAN RESOURCES	40,981	0	73,501	0	114,482
12	0620 CIVIL SERVICES	3,645	0	6,640	0	10,285
13	0700 DEVELOPMENT SERVICES	39,631	0	122,704	0	162,335
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	0	0	16,572	0	16,572
15	0735 COMMUNITY ENGAGEMENT & SERVICES	16,876	0	30,765	0	47,641
16	0750 BUSINESS LICENSE	4,725	0	9,717	0	14,442
17	0780 PARKING & CODE ENFORCEMENT	15,492	0	42,232	0	57,724
19	0800 POLICE - ALL OTHER	0	0	974,644	143,105	1,117,749
20	0900 FIRE	40,306	0	1,027,245	175,469	1,243,021
21	1100 MUNICIPAL COURT	0	0	22,817	0	22,817
22	1200-0001 PW - PROGRAM & SVC MGMNT	0	210	0	0	210
23	1250 MAINTENANCE & OPERATIONS	0	0	194,680	0	194,680
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	0	1,372	0	0	1,372
25	1200 PW - ALL OTHER	25,680	0	109,255	0	134,935
28	1300 PARKS AND RECREATION	6,075	0	1,610,146	0	1,616,222
32	FUND 10010-10035 HAND	24,301	0	38,667	0	62,968
33	FUND 10040 STREET FUND	16,392	7,672	212,968	0	237,032
58	FUND 40000 SANITARY SEWER O/M FUND	56,685	1,257	252,440	0	310,381
60	FUND 40060 BUILDING PERMIT FUND	50,972	0	77,410	0	128,382
61	FUND 50000 FLEET MANAGEMENT FUND	0	3,910	101,854	0	105,764
67	FUND 80000/82000 REDEVELOPMENT	4,050	0	0	0	4,050
68	FUND 85xxx REDEVELOPMENT	0	0	9,206	0	9,206
69	OTHER	0	0	0	1,840,597	1,840,597
Direct Bills		**$0**	**$0**	**$0**	**$0**	**$0**

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Summary **Seq. 24: 1250-1210 MAINT & OPS - FACILITY MAINTENANCE**

Seq #	Department Name	CITY HALL	CORP YARD	OTHER BUILDINGS	FACILITY MAINTENANCE	Total
Total		**$622,520**	**$14,421**	**$5,485,654**	**$2,159,172**	**$8,281,768**

Nature and Extent of Services

The Public Works Property Management Division provides property management services to all General Fund owned buildings. Costs are allocated based on General Fund expenses per department.

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

A. Department Costs

Seq. 27: 1200-1290 PW - PROP MGMNT

Description	Type	Amount	General Admin	GF PROPERTIES
Personnel Costs				
Salaries	S1	$133,212	$0	$133,212
Salary % Split			*0.00%*	*100.00%*
Fringe Benefits	S	69,818	0	69,818
Subtotal - Personnel Costs		**$203,030**	**$0**	**$203,030**
Services & Supplies Cost				
Communication	S	24	0	24
Miscellaneous operating expense	S	200,759	0	200,759
Outside services-other	S	14,500	0	14,500
Subtotal - Services & Supplies		**$215,282**	**$0**	**$215,282**
Department Cost Total		**$418,312**	**$0**	**$418,312**
Adjustments to Cost				
Subtotal - Adjustments		**$0**	**$0**	**$0**
Total Costs After Adjustments		418,312	0	418,312
General Admin Distribution			0	0
Grand Total		**$418,312**	**$0**	**$418,312**

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

B. Incoming Costs (Default Spread Salary)

Seq. 27: 1200-1290 PW - PROP MGMNT

Seq #	Department/Cost Pool	First Incoming	Second Incoming	GF PROPERTIES
2	LEGISLATIVE	$702	$262	$964
	Subtotal - 0100 CITY COUNCIL	**702**	**262**	**964**
3	COUNCIL SUPPORT	769	224	993
	Subtotal - 0200 CITY CLERK	**769**	**224**	**993**
4	ADMINISTRATION	2,084	440	2,525
4	I & E - COUNCIL SUPPORT	660	169	828
	Subtotal - 0300 CITY MANAGER	**2,744**	**609**	**3,353**
6	STRATEGIC COMMUNICATIONS	13,792	3,312	17,104
	Subtotal - 0350 COMMUNICATIONS	**13,792**	**3,312**	**17,104**
7	0370 OFFICE OF POLICY & STRATEGY	1,127	31	1,159
	Subtotal - 0370 OFFICE OF POLICY & STRATEGY	**1,127**	**31**	**1,159**
8	IT SERVICES	2,048	1,590	3,637
	Subtotal - 1700 INFORMATION TECHNOLOGY	**2,048**	**1,590**	**3,637**
9	BUDGET	882	170	1,052
9	GENERAL ACCOUNTING	687	132	819
9	CITYWIDE SUPPORT	582	112	694
9	BANKING	90	0	90
	Subtotal - 0400 FINANCE	**2,240**	**414**	**2,655**
11	EMPLOYEE SERVICES & PAYROLL	2,164	158	2,322
	Subtotal - 0600 HUMAN RESOURCES	**2,164**	**158**	**2,322**
12	WORKFORCE PLANNING - DEVELOPMENT	826	32	857
	Subtotal - 0620 CIVIL SERVICES	**826**	**32**	**857**
15	SUSTAINABILITY	124	10	135
	Subtotal - 0735 COMMUNITY ENGAGEMENT & SERVICES	**124**	**10**	**135**
27	GF PROPERTIES	0	618	618
	Subtotal - 1200-1290 PW - PROP MGMNT	**0**	**618**	**618**
Total Incoming		**$26,537**	**$7,261**	**$33,798**
C. Total Allocated			**$452,109**	**$452,109**
				100.00%

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Details
Cost Pool 1: GF PROPERTIES
Seq. 27: 1200-1290 PW - PROP MGMNT

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	0100 CITY COUNCIL	1,793,621.43	0.60%	$2,650	$0	$2,650	$0	$2,650
3	0200 CITY CLERK	1,798,331.73	0.60%	2,657	0	2,657	0	2,657
4	0300 CITY MANAGER	10,502,801.09	3.49%	15,518	0	15,518	0	15,518
6	0350 COMMUNICATIONS	1,606,549.92	0.53%	2,374	0	2,374	0	2,374
7	0370 OFFICE OF POLICY & STRATEGY	1,321,050.99	0.44%	1,952	0	1,952	0	1,952
8	1700 INFORMATION TECHNOLOGY	14,162,060.19	4.70%	20,925	0	20,925	0	20,925
9	0400 FINANCE	3,090,294.30	1.03%	4,566	0	4,566	0	4,566
10	0500 CITY ATTORNEY	6,091,321.60	2.02%	9,000	0	9,000	0	9,000
11	0600 HUMAN RESOURCES	3,642,804.95	1.21%	5,382	0	5,382	0	5,382
12	0620 CIVIL SERVICES	1,074,127.31	0.36%	1,587	0	1,587	0	1,587
13	0700 DEVELOPMENT SERVICES	3,470,614.70	1.15%	5,128	0	5,128	107	5,235
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	83,970.80	0.03%	124	0	124	3	127
15	0735 COMMUNITY ENGAGEMENT & SERVICES	1,515,985.20	0.50%	2,240	0	2,240	0	2,240
16	0750 BUSINESS LICENSE	1,416,546.42	0.47%	2,093	0	2,093	44	2,137
17	0780 PARKING & CODE ENFORCEMENT	2,348,827.52	0.78%	3,470	0	3,470	0	3,470
18	0880 PUBLIC SAFETY DISPATCH	8,808,804.24	2.93%	13,015	0	13,015	0	13,015
19	0800 POLICE - ALL OTHER	105,809,485.96	35.14%	156,338	0	156,338	3,268	159,606
20	0900 FIRE	83,376,632.70	27.69%	123,192	0	123,192	2,575	125,767
21	1100 MUNICIPAL COURT	11,223,443.91	3.73%	16,583	0	16,583	347	16,930
22	1200-0001 PW - PROGRAM & SVC MGMNT	860,162.35	0.29%	1,271	0	1,271	27	1,297
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	7,807,954.09	2.59%	11,537	0	11,537	0	11,537
25	1200 PW - ALL OTHER	2,564,184.11	0.85%	3,789	0	3,789	79	3,868
27	1200-1290 PW - PROP MGMNT	418,311.83	0.14%	618	0	618	0	618
28	1300 PARKS AND RECREATION	17,205,903.51	5.71%	25,422	0	25,422	531	25,954
30	1600 INTERGOVERNMENTAL	9,060,889.18	3.01%	13,388	0	13,388	280	13,668
31	1900 NON-DEPARTMENTAL	19,087.88	0.01%	28	0	28	1	29
Subtotal		**301,073,767.91**	**100.00%**	**$444,848**	**$0**	**$444,848**	**$7,261**	**$452,109**

Allocation Details
Cost Pool 1: GF PROPERTIES

Seq. 27: 1200-1290 PW - PROP MGMNT

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Direct Bills						0		0
Total						**$444,848**		**$452,109**

Allocation Basis Units: GENERAL FUND EXPENSES PER DEPARTMENT

City of Reno, NV
Cost Allocation Plan - FY 25 Full CAP

Allocation Summary

Seq. 27: 1200-1290 PW - PROP MGMNT

Seq #	Department Name	GF PROPERTIES	Total
2	0100 CITY COUNCIL	$2,650	$2,650
3	0200 CITY CLERK	2,657	2,657
4	0300 CITY MANAGER	15,518	15,518
6	0350 COMMUNICATIONS	2,374	2,374
7	0370 OFFICE OF POLICY & STRATEGY	1,952	1,952
8	1700 INFORMATION TECHNOLOGY	20,925	20,925
9	0400 FINANCE	4,566	4,566
10	0500 CITY ATTORNEY	9,000	9,000
11	0600 HUMAN RESOURCES	5,382	5,382
12	0620 CIVIL SERVICES	1,587	1,587
13	0700 DEVELOPMENT SERVICES	5,235	5,235
14	0725 HOUSING AND NEIGHBORHOOD DEVELOPMENT	127	127
15	0735 COMMUNITY ENGAGEMENT & SERVICES	2,240	2,240
16	0750 BUSINESS LICENSE	2,137	2,137
17	0780 PARKING & CODE ENFORCEMENT	3,470	3,470
18	0880 PUBLIC SAFETY DISPATCH	13,015	13,015
19	0800 POLICE - ALL OTHER	159,606	159,606
20	0900 FIRE	125,767	125,767
21	1100 MUNICIPAL COURT	16,930	16,930
22	1200-0001 PW - PROGRAM & SVC MGMNT	1,297	1,297
24	1250-1210 MAINT & OPS - FACILITY MAINTENANCE	11,537	11,537
25	1200 PW - ALL OTHER	3,868	3,868
27	1200-1290 PW - PROP MGMNT	618	618
28	1300 PARKS AND RECREATION	25,954	25,954
30	1600 INTERGOVERNMENTAL	13,668	13,668
31	1900 NON-DEPARTMENTAL	29	29
Direct Bills		**$0**	**$0**
Total		**$452,109**	**$452,109**