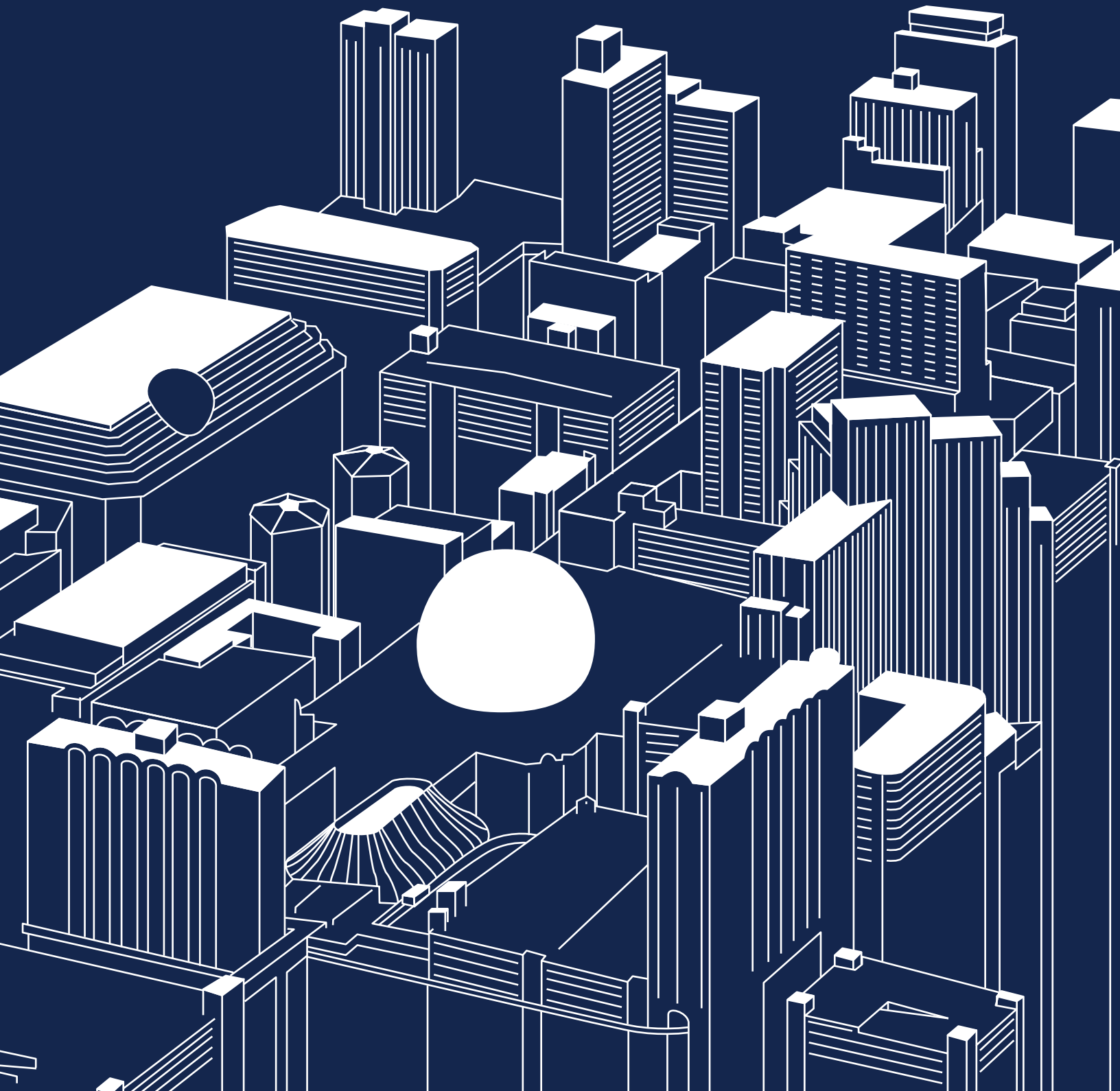




City of Reno

Annual Budget

Fiscal Year 2026





City of Reno
Annual Budget Fiscal Year 2026
Adopted May 21, 2025



Adopted Version - 5/21/2025



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INTRODUCTION



Reno City Manager's Budget Message

City Manager, Jackie Bryant

On behalf of the Reno City Council, it is my privilege to present the Fiscal Year 2025-26 (FY26) City of Reno budget. The primary purpose of the City's budget and the public budgetary process is to develop, adopt, and implement a fiscally sound and sustainable plan for accomplishing Council established City-wide goals for the upcoming fiscal year, consistent with the long-term vision of the Council.

As we present the FY26 budget, we are entering a period of fiscal challenges due to a combination of slower-than-anticipated revenue growth and increasing costs in key areas. This budget reflects our commitment to managing the City's finances responsibly while continuing to serve the needs of our residents.



Revenues

Consolidated tax (CTAX) revenue, which remains one of our most significant sources of funding at 32% of the General Fund, has been growing at a slower pace than we projected in prior years with anticipated growth for FY26 of only 2% over FY25 anticipated receipts. This reduction in anticipated revenue has presented our organization with challenges in developing the adopted FY26 budget. Property Tax is projected to grow 6% over FY25 anticipated receipts which is a decline from previous fiscal years. While we have seen stability in some revenue areas, overall growth has been flat or marginal, primarily due to economic conditions that have affected both consumer spending and business activity in our community. We anticipate that this trend will continue in the short term, and as such, we have built the budget with a conservative revenue forecast that aligns with the State's projections.

Expenditures

In addition to the revenue challenges, we are also experiencing significant increases in labor and operating costs. Our workforce, which is essential to providing critical services, requires fair compensation adjustments to keep pace with inflation and maintain retention. Similarly, operating costs have increased due to rising material costs, fuel prices, and inflationary pressures. We recognized early in the budget development cycle that action needed to be taken to mitigate impacts to services and employees. These actions included an updated hiring process to encourage a more disciplined approach to filling vacant positions, freezing twenty vacant positions, limiting discretionary spending, and a one-year pause on fleet replacement and general capital maintenance funding.

These two factors, flattening revenues and rising costs, have led us to adopt a cautious and strategic approach to this year's budget development. We have focused on prioritizing essential services and programs while making every effort to limit discretionary spending and activities which are not mission-critical. At the same time, we are exploring opportunities for operational efficiencies, such as streamlining processes and leveraging technology, to ensure that taxpayer dollars are being spent wisely.

While the financial outlook is more restrained, we are committed to making strategic investments in areas that will drive long-term benefits for the city. This includes continued investments in police and fire to ensure the safety and well-being of our residents, ongoing maintenance and improvement of our streets, parks, and public buildings to protect and enhance the quality of life, and a continued focus on economic development.

We recognize that the road ahead will require thoughtful decision-making, flexibility, and a strong commitment to fiscal discipline. With a focus on balancing revenue expectations, controlling costs, and strategically investing in our future, we are confident that we can mitigate the impact of this challenging economy on essential services.

In closing, I want to thank the City Council and our employees for their commitment, exemplary service, innovation, and professionalism. We thank you for your continued support and partnership as we work together to ensure a prosperous future for our community.

Sincerely,



Jackie Bryant
City Manager



Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Reno, Nevada, for its annual budget for the fiscal year beginning July 1, 2024.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Reno
Nevada**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrill

Executive Director

Reno City Council



Hillary Schieve
Mayor



Kathleen Taylor
Councilmember, Ward 1



Megan Ebert
Councilmember, Ward 4



Naomi Duerr
Councilmember, Ward 2



Devon Reese
Councilmember, Ward 5



Miguel Martinez
Councilmember, Ward 3

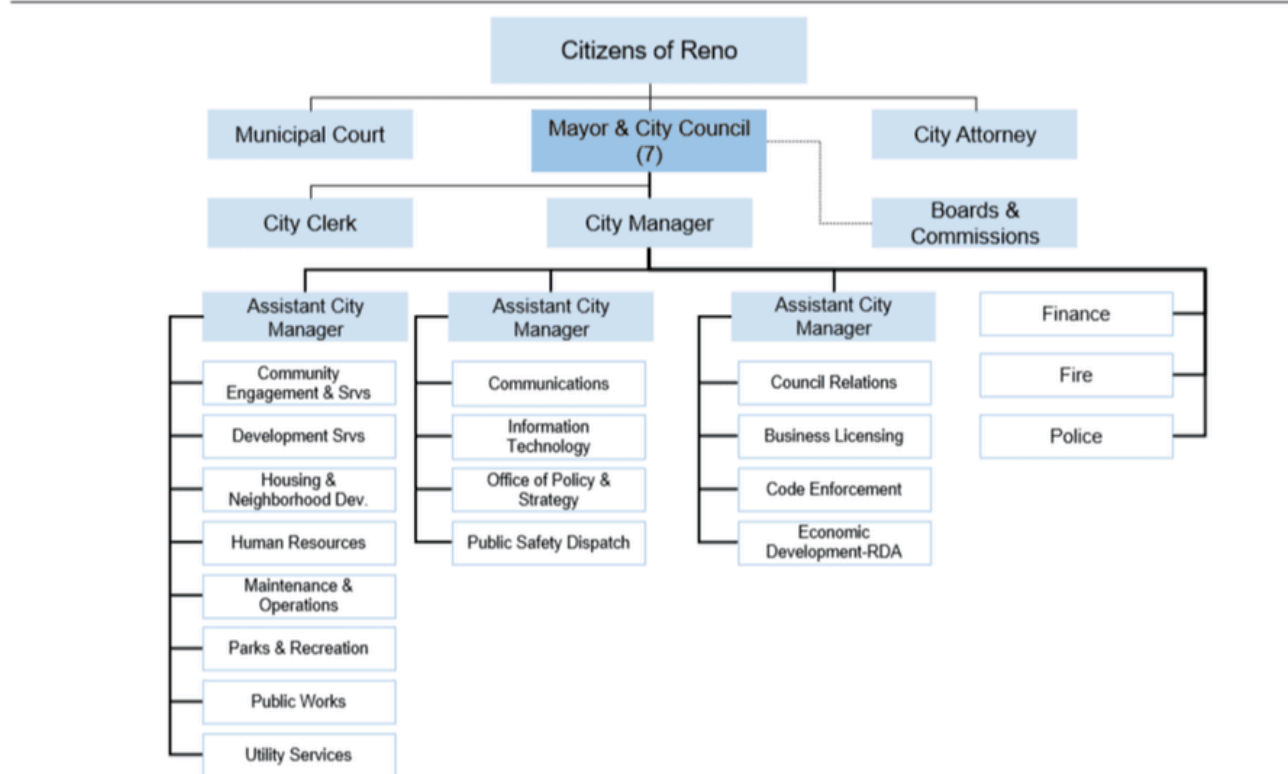


Brandi Anderson
Councilmember, Ward 6

City of Reno's Organization Chart

City Council

Organization Chart



City Management



(Appointed by the City Council)

Jackie Bryant, City Manager
Mikki Huntsman, City Clerk

(Appointed by City Manager)

JW Hodge, Assistant City Manager
Ashley Turney, Assistant City Manager
Norma Santoyo, Assistant City Manager
David Cochran, Fire Chief
Kathryn Nance, Police Chief
Lance Ferrato, Director of Business Licensing
Cynthia Esparza-Trigueros, Director of Community Engagement & Services
Rebecca Venis, Director of Communications
Chris Pingree, Director of Development Services
Calli Wilsey, Director of the Office of Policy & Strategy
Vicki Van Buren, Director of Finance
Monica Kirch, Director of Housing and Neighborhood Development and Interim Director of Human Resources
Craig Franden, Director of Information Technology
Travis Truhill, Director of Maintenance and Operations
Nathan Ullyot, Director of Parks and Recreation
Cody Shadle, Director of Public Safety Dispatch
Kerrie Koski, Director of Public Works and City Engineer
Trina Magoon, Director of Utility Services
John Flansberg, Regional Infrastructure Administrator

(Appointed by Civil Service Commission)

Barbara Ackermann, Chief Examiner

(Appointed by Judges)

Veronica Lopez, Court Administrator

Other Elected Officials

Karl Hall, City Attorney
Gene Drakulich, Judge, Dept. 1
Shelly T. O'Neill, Judge, Dept. 2
Justin Champagne, Judge, Dept. 3
Christopher Hazlett-Stevens, Judge, Dept. 4

The City of Reno Strategic Planning Process

The **Biggest Little City** — our tagline, our motto. We, as the City government, work hard to live by this simple, yet applicable nickname. We strive to deliver “big” services and value to our citizens while remaining “little” in government and fiscal policy. We work every day to exceed expectations in a big way. We want our citizens to continually experience overwhelmingly positive interactions with us.

To achieve our Big City dreams while maintaining our Little City feeling of community, we must plan effectively to ensure we are actively working to support these needs. Our City Council and Leadership Team continually assess the City’s position and necessary shifts in our strategy.

The City’s Strategic Plan is a living document, featuring a comprehensive framework that can be adjusted based on the needs of the community. The plan is used in the City’s decision making including major policy choices, financial allocations, and programmatic service delivery. The Council adopted the plan on January 16, 2020, for a five-year planning horizon. On March 26, 2025, the Council re-adopted the plan priorities for an additional fiscal year through June 30, 2026 to support the FY25/26 budget priorities. The City will review and update the strategic plan during fiscal year 2026.



City Council's Overarching Goals and Priorities

Fiscal Sustainability	Public Safety	Economic Opportunity, Homeless, & Affordable Housing	Economic & Community Development	Infrastructure, Climate Change, & Environmental Sustainability	Arts, Parks, & Historical Resources	Governance & Organizational Effectiveness

The Strategic Plan has seven overarching goals, each of which has a series of strategies for achieving the goals.

Overarching Goals

- **Fiscal Sustainability** — Promote financial stability through long-term planning, pursuit of alternative revenue sources, and debt management.
- **Public Safety** — Foster a safe city through enhanced public safety, prevention, and emergency response programs.
- **Economic Opportunity, Homelessness, and Affordable Housing** — Work in partnership with other agencies to increase economic opportunities for residents, address the many impacts of homelessness, and support the creation and maintenance of affordable housing.
- **Economic and Community Development** — Achieve a well-planned and economically sustainable Reno through proactive business attraction, community investment, a quality business environment, and efficient development services.
- **Infrastructure, Climate Change and Environmental Sustainability** — Improve the City’s infrastructure and protect the environment.
- **Arts, Parks and Historical Resources** — Enhance the community’s living experience through the arts, its public parks, and historical resources.
- **Governance & Organizational Effectiveness** — The foundation for achieving the Strategic Plan goals and strategies is having a highly effective governance team and organization.

Guide to the Reno City Budget

This guide provides the reader with a brief overview of the City of Reno budget document. This document is divided into sections which take the reader from general budget information and policy to specific information on departmental operations, followed by supplementary information. Refer to the Table of Contents, or the banner at the top of the webpage, for the location of each section.

For a brief overview of the budget, you can pick up a copy of the Budget-in-Brief at City Hall or visit Reno.gov. This short document provides a brief overview of the City's priorities and budget for the year.

The following are the sections of the City of Reno budget:

Introduction: The Introduction contains the City Manager's budget message describing the major issues facing the City this year and in the future. A Community Profile of the City and surrounding area with Miscellaneous Statistics about the City government and infrastructure are included. Additionally, this section outlines the City's Budget Structure, describing the funds and fund types used by the City, Policies and Procedures used by staff to develop and implement the budget, a chart of the organization, and the budget calendar.

Budget Overview: This section contains summary information which describes the City's overall goals, City Council Priorities, and a listing of all positions.

Fund Summaries: The Fund Summaries section provides an overview of the City's budget by fund group and a summary table showing the change in financial position for each fund. The major revenue sources and expenses by function for all funds are described. General Fund revenues and expenses are briefly described as well. Summary tables and charts are used throughout this section.

Funding Sources: The Funding Sources section provides an explanation and financial data for the City's various revenue streams.

Departments: The Department section describes each operating department, or division, in total and by program, with regard to funding, staffing, and revenue sources. The program pages describe the purpose and objectives of the program and the performance measures used to measure success.

Capital Improvements: The section on the Capital Improvement Plan (CIP) describes the process used to identify the City's capital requirements for the next ten years and issues for the current year. Summary tables list the projects approved for this year, funding sources, and a list of all projects that have been deferred to future years.

Debt: The Debt Administration section describes the City's debt policies, current debt obligations, and the expected tax rate required to service existing debt.

Final Word: Provides the reader with an ability to offer feedback on this document.

Appendix: Provides a Glossary defining some common terms and acronyms used in the budget.

Community Profile



Reno is the largest city in Northern Nevada. The City, located in the southern part of Washoe County, is nestled on the eastern slope of the Sierra Nevada Mountains in an area called the Truckee Meadows. The City has a Council-Manager form of government with six Council members representing wards for staggered four-year terms. This structure changed from five wards with one at-large member in 2024 when the at-large position converted to a new 6th ward and the existing ward boundaries were redrawn. Elected at-large, the Mayor serves a four-year term and has voting privilege on all matters before the Council. The Mayor is the chief-elected official and formal representative of the City. The City Attorney and Municipal Court Judges (4) are also elected. The City Manager is selected by the Council and is the City's chief administrative official. The City Manager is responsible for all City business.

The Truckee Meadows and surrounding area provide unlimited indoor and outdoor recreational activities. Within a fifty-mile radius lies spectacular Lake Tahoe and the largest concentration of ski facilities in the world. Biking, camping, hunting, fishing, and mountain climbing are all available within a thirty-minute drive.

The Reno-Tahoe Airport Authority operates two airports. Reno/Tahoe International Airport offers flights from all major U.S. airlines, is located about two miles from downtown, and serves over 4.8 million passengers per year. Reno-Stead Airport, a general aviation airport located about 15 miles north of downtown, is an FAA designated UAS test site, and is surrounded by a growing industrial park.

The City of Reno is host to a week-long 50's nostalgia celebration called Hot August Nights; the Great Reno Balloon Races, a three-day event competition for hot air balloonists; the Reno Rodeo, one of the largest rodeos in the west; the month-long "Artown" festival in July; and various special events hosted by the City of Reno and other organizers.

Government Structure and Services

The “City of Reno” consists of the City and the Redevelopment Agency of the City of Reno. Although the City and the Agency are separate legal entities, the members of the Reno City Council also act as the Agency Board, as provided for in Nevada state statutes. Reno City staff currently provide management support and technical assistance to the Agency.

The City provides the full range of municipal services contemplated by statute or charter:

- General government services provide centralized policy management, financial management, information and records management, human resources, risk management, legal, and business management services to the public and operating departments.
- Public safety, health and sanitation, and judicial services include police services, fire services including fire prevention and fire suppression, centralized 911 dispatching services for the City and other local safety agencies, and the municipal court.
- Information services provides information technology support.
- Public works include storm water management, wastewater collection and treatment, streets and traffic management, facilities maintenance, and fleet services. Public works also provides maintenance of the Redevelopment Agency facilities including the River Walk.
- Parks and recreation services provide safe and attractive parks and diverse recreational programs. In addition to community-wide programs including recreational, sporting, instructional, and aquatic activities, there are special programs which target at-risk youth, special-needs citizens, and senior citizens.
- Community support services include comprehensive planning, administration of federal Community Development Block Grant (CDBG) and HOME grants, development review, building inspection, and zoning enforcement.

Economics

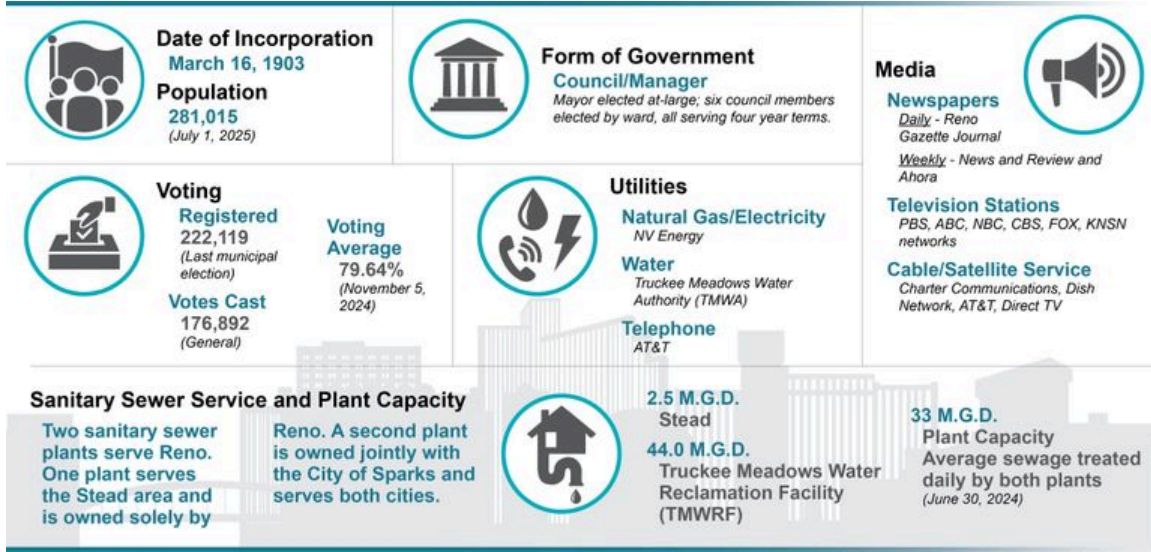


Historically, Reno’s economy has centered on the trade and service sector, with approximately 60% of the work force employed in these occupations. Although gaming and other recreational activities still represent a significant portion of the growing economy and assessed valuation, the City is experiencing significant diversification of its business base with the expansion of advanced manufacturing, technology, distribution, and warehousing. Approximately 25% of the workforce is employed in the fields of construction, manufacturing, transportation, communications, public utilities, and finance related services.

Nevada’s Freeport Law exempts state taxation on all personal property in transit through Nevada while it is being stored, assembled, or processed for use in another state. The Reno area is serviced by two major highways and two airports. The Union Pacific railroad and several trucking and airline carriers make it possible to ship from Reno to 80% of the 11 western states on a next-day basis. Our location, farther west than Los Angeles and farther north than San Francisco, makes us uniquely suited for less expensive and more efficient air cargo distribution into the Pacific Rim as well as North America.

Nevada has no corporate or personal income tax and is a right-to-work state. These factors have contributed to the State’s tremendous growth in the 1990’s and into this decade. Reno is also home to the University of Nevada, Reno, an R1 institution, which contributes to the area’s skilled workforce.

Miscellaneous Statistical Data



Top 10 Property Tax Payers (2024 Real Property Assessment Roll)

Taxpayer	Type of Business	Taxable Assessed Valued (1)	% of Total Taxable Assessed Valuation
Peppermill Casinos Inc	Hotel/Casino	\$127,245,604	0.92%
Gage Village Commercial Dev LLC	Real Estate	\$79,292,848	0.57%
Golden Road Mototr Inn LLC	Real Estate	\$67,433,631	0.49%
Prime Healthcare Services Reno LLC	Medical	\$63,938,504	0.46%
Circus & Eldorado Joint Venture	Hotel/Casino	\$62,700,317	0.45%
Sparks Family Hospital	Medical	\$47,835,473	0.35%
Icon Reno Property Owner Pool 3 NE	Real Estate	\$47,498,271	0.34%
AGNL Slots LLC	Gaming Manufacturing	\$41,408,370	0.30%
CP Logistics NVCC IV LLC	Logistics	\$35,750,977	0.26%
Icon Reno Property Owner Pool 6 West	Real Estate	\$33,726,269	0.24%

Historical Statistics

CITY OF RENO	30-Jun	30-Jun	30-Jun	30-Jun	30-Jun	30-Jun	30-Jun	30-Jun	30-Jun	30-Jun
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
FINANCIAL										
PROPERTY TAX RATE (per \$100)										
City Operating	0.9598	0.9598	0.9598	0.9598	0.9598	0.9598	0.9598	0.9598	0.9598	0.9598
City Debt	—	—	—	—	—	—	—	—	—	—
All Others	2.7002	2.7002	2.7002	2.7002	2.7002	2.7002	2.7002	2.7002	2.7002	2.7002
Total Overlapping	3.66	3.66	3.66	3.66	3.66	3.66	3.66	3.66	3.66	3.66
Assessed Value (In Thousands)	6,820,221	7,408,229	7,746,374	8,131,411	8,909,595	9,435,897	10,111,720	10,453,332	13,862,380	15,026,028

REDEVELOPMENT AGENCY #1										
Agency operating	—	—	—	—	—	—	—	—	—	—
Agency Debt	3.058	2.8981	2.8825	2.8765	2.8795	2.8835	2.8878	2.8948	2.8948	2.8948
Total Tax Rate	3.058	2.8981	2.8825	2.8765	2.8795	2.8835	2.8878	2.8948	2.8948	2.8948
Assessed Value (In Thousands)	34,730	62,182	84,288	106,544	119,671	165,525	208,900	193,701	320,059	348,672

REDEVELOPMENT AGENCY #2										
Agency operating	—	—	—	—	—	—	—	—	—	—
Agency Debt	3.058	2.8981	2.8981	2.8765	2.8795	2.8835	2.8878	2.8948	2.8948	2.8948
Total Tax Rate	3.058	2.8981	2.8981	2.8765	2.8795	2.8835	2.8878	2.8948	2.8948	2.8948
Assessed Value (In Thousands)	17,742	36,840	54,200	82,271	100,655	155,975	242,558	269,459	471,391	547,856

PHYSICAL										
Area (Square Miles)	110.108	111.523	111.55	111.59	111.59	111.59	111.72	111.72	111.72	115.12
Street Miles Paved	691	708.9	710.03	719.7	730.5	742.4	746.7	746.7	755	763
Street Miles Unpaved	0.5	0.5	0.47	0.5	0.39	0.39	0.39	0.39	0.39	0.39
Alley Miles	23.31	23.3	23.6	23.4	23.3	22.61	22.3	22.3	22.3	22.3
Sanitary Sewer Miles	769	784	786	803	817	825	828	828	828	850
Storm Drain Miles	528	530	534	548	562	565	568	568	568	600

FULL TIME FIRE FACILITIES										
City of Reno	14	14	14	14	14	14	14	14	14	14

PARK FACILITIES										
Number of Facilities	85	85	85	86	87	87	87	87	87	87
Playgrounds	51	51	51	51	51	51	55	55	55	55
Total Acreage	2727	2727	2727	2728	2728	2894	3373	3373	3373	3373
Joint Dev. With County	17	17	17	17	17	17	19	19	19	19

RECREATION FACILITIES										
Pools	4	4	4	4	4	4	4	4	4	5
Golf Courses	1	1	1	1	0	0	0	0	0	0

PUBLIC EDUCATION FACILITIES - WASHOE COUNTY										
High Schools	13	14	15	16	14	14	14	14	14	14
Middle Schools	14	15	15	15	14	16	18	18	18	18
Elementary Schools	60	62	62	62	62	63	65	65	65	65
Charter	7	7	7	8	8	8	7	7	7	7
Special Education	2	2	2	2	2	2	2	2	2	2
Alternative Schools*	—	—	—	—	4	4	4	4	4	5

*Alternative Schools not reported prior to FY20



CITY OF RENO	30-Jun 2016	30-Jun 2017	30-Jun 2018	30-Jun 2019	30-Jun 2020	30-Jun 2021	30-Jun 2022	30-Jun 2023	30-Jun 2024	30-Jun 2025
DEMOGRAPHICS										
Population	235,371	238,615	242,158	244,612	255,170	258,230	264,318	274,129	277,517	281,015
Per Capita Income	42,185	43,662	54,955	59,639	59,316	60,985	65,134	75,364	78,077	N/A*
Public School Enrollment	63,108	63,919	63,919	64,192	63,794	64,158	61,599	64,584	63,448	63,332
Unemployment Rate	6.80%	4.60%	3.50%	3%	3.20%	4.50%	2.90%	4.40%	5.10%	4.3%**

*Not available as of publication of the budget document. **As of May 2025

DEVELOPMENT										
Building Permits:										
Number Issued	8,000	9,060	10,101	10,323	9,608	10,513	10,888	9,589	9,813	9,407
Valuation (In Thousands)	725,416	873,647	1,015,808	1,160,152	1,233,023	1,696,466	1,516,831	1,490,853	1,508,309	1,302,399
Commercial Construction (New and Remodel):										
Number Issued	2,425	3,080	3,383	3,463	3,142	2,852	917*	870	1,202	1,197
Valuation (In Thousands)	444,324	563,131	630,689	749,640	846,743	1,093,023	907,136*	959,265	775,511	664,729
Residential Construction (New and Remodel):										
Number Issued	5,572	5,978	6,718	6,860	6,466	7,661	1,521*	902	1,259	1,188
Valuation (In Thousands)	281,092	310,464	385,119	410,511	386,280	603,443	383,998*	181,915	264,234	232,882

*Change in reporting methodology. Prior FY totals included all permits and were not limited to new & remodel construction.

Major Employers Washoe County-As of 2024

Employer	# of Employees
Washoe County School District	5,000-9,999
Renown Regional Medical Center	1,000-4,999
Washoe County	1,000-4,999
City of Reno	1,000-4,999
Peppermill Hotel Casino - Reno	1,000-4,999
Grand Sierra Resort and Casino	1,000-4,999
St. Mary's Regional Medical Center	1,000-4,999
Eldorado Resort Casino	1,000-4,999
Silver Legacy Resort Casino	1,000-4,999
Nevada System of Higher Education	1,000-4,999
U-Haul Holding Co	1,000-4,999
Circus Circus Reno	1,000-4,999
Reno VA Medical Center	1,000-4,999
Hamilton Co	1,000-4,999



City Charges and Fees



The Reno City Council adopts a schedule for Fees and Charges each year.

The fee schedule increases for FY 25/26, that are not development-driven or governed by NRS or RMC, were adjusted by the CPI (2.5%) to recover costs for most areas. Development Services have streamlined and updated their Fee Schedule while Parks and Recreation continues to consolidate and adjust their schedule in accordance with community needs.

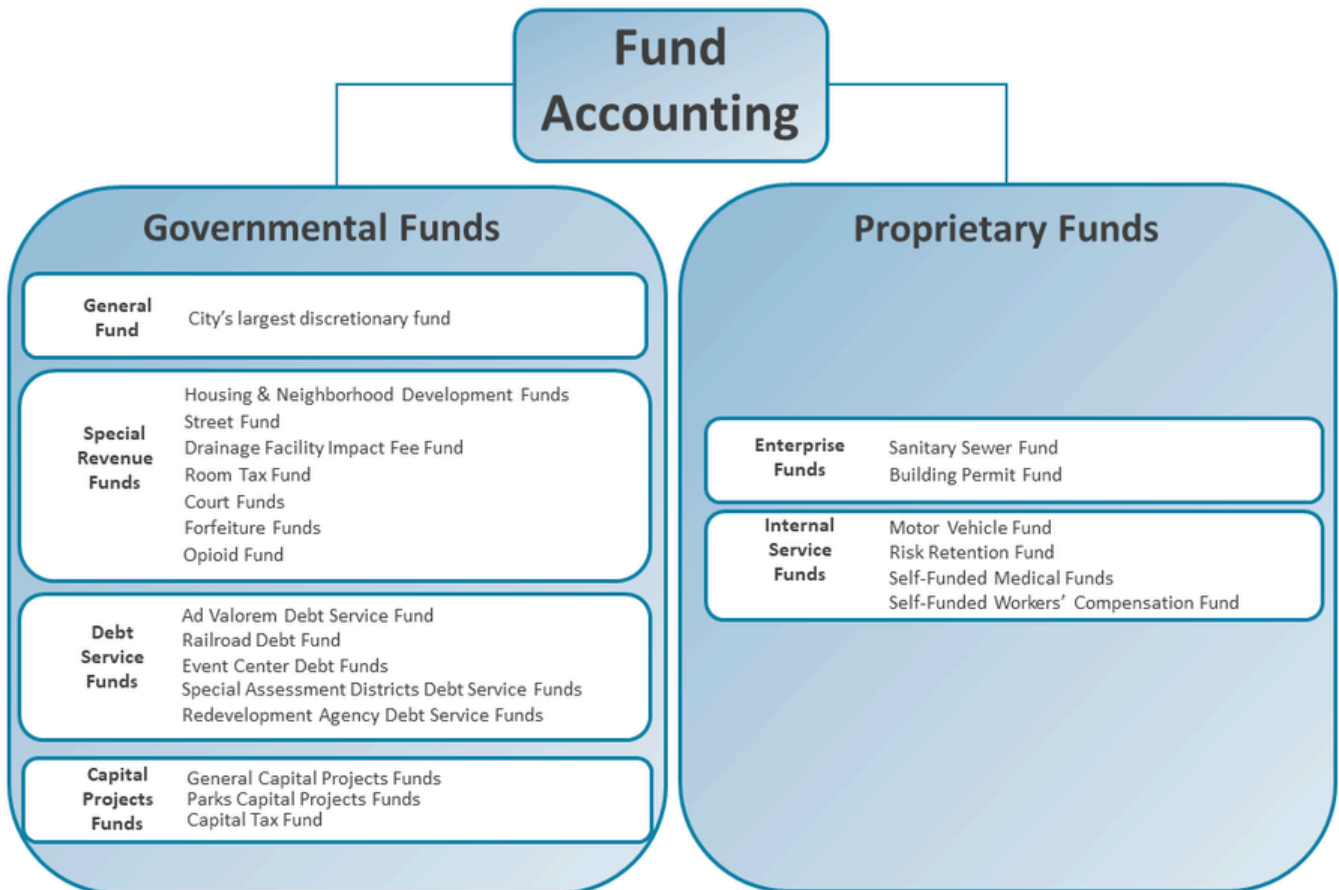
The City Council adopted Resolution No. 9387 regarding service charges and fees for Fiscal Year 25/26 for the City of Reno, Nevada, on May 21, 2025. Copies of the Resolution and Fee Schedules are available online at [Reno.Gov](https://www.reno.gov) or from the City Clerk's Office, One East First Street, Reno, Nevada 89505.

BUDGET OVERVIEW

Fund Accounting



The City uses funds to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate, self-balancing set of accounts. There are three types of funds: governmental, proprietary, and fiduciary. Each type is distinguished by separate funds, which are explained below. For each fund type, the basis of budgeting is generally the same as the basis of accounting. The only significant exception is that compensated absences are not included in budget estimates while they are included in year-end financial statements.



Governmental Funds

These funds are used to account for most of the City's general activities, including the collection and disbursement of earmarked monies (Special Revenue Funds), the acquisition or construction of general fixed assets (Capital Projects Funds), and the servicing of long-term debt (Debt Service Funds). The General Fund is a governmental agency's primary fund and is used to account for all activities not accounted for in some other fund.

The City uses the modified accrual method of accounting for all governmental funds. The following revenue sources are considered subject to accrual under the modified accrual system: Ad Valorem taxes, sales taxes, State-shared revenues, County-shared revenues, and interest earnings. This method is utilized in the Annual Comprehensive Financial Report as well.

The **General Fund** is a Major Fund and is used to account for resources traditionally associated with government which are not required by law, regulation, or sound financial management policy to be accounted for in another fund. There are three general funds: one for the City of Reno and one each for Redevelopment Agency #1 and #2 of the City of Reno (Note: for financial reporting purposes, the Redevelopment Agency is treated as a separate unit of the City).

Special Revenue Funds are used to account for specific revenues that are restricted by law or policy to expenditures for a particular purpose. The City's Special Revenue Funds are:

Community Development Block Grant Funds/HOME Program - to account for Community Development Block Grants received for the purpose of providing better housing, improved living conditions, and economic opportunities for persons of low and moderate income.

Street Fund - to account for revenue sources restricted for expenditure on streets. These include the Ad Valorem tax override approved by the voters effective FY1995, continuing through FY2038; motor vehicle fuel taxes received from the State of Nevada; and distributions from the County Road Fund.

Drainage Facility Impact Fee Fund – to account for fees that are paid to recover the costs related to drainage from developers and governmental entities, except the Washoe County School District, as building permits are issued in the Damonte Ranch Drainage District as approved by Washoe County through adoption of a specific plan and a development agreement with the Nevada Tri Partners.

Room Tax Fund - to account for a one percent City tax imposed upon the gross income from room rentals within the City. By ordinance, 50% of the revenues provided by this tax must be used for developing, building, maintaining, expanding, repairing, and operating City parks and other recreational facilities. The other half is used for City improvements or programs, the primary purpose of which is the improvement or betterment of the City as a final destination for visitors and tourism. A portion of these funds are distributed as grants to support local arts and culture events.

Court Funds - to account for assessments levied by the Reno Municipal Court. These funds are used for the improvement of the Court and the construction of a new court facility. This includes: training and education of personnel, acquisition of capital goods, management and operational studies, audits, and acquisition of computers and other technology.

Forfeiture Fund – to account for revenues resulting from drug and other related crimes that are solved. Funds are restricted to law enforcement activities.

Opioid Fund – to account for revenue sources restricted for current and potential future funds which are related to opioid settlements.

Debt Service Funds

These funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies.

The City's debt service funds are:

Ad Valorem Debt Service Fund - to accumulate monies for payment of general obligation bonds and capital lease obligations of the City that are not required to be accounted for in proprietary funds.

Railroad Debt Fund - a Major Fund used to accumulate monies for payment of bonds for the construction of ReTRAC (train trench).

Event Center Debt Funds - to accumulate monies for payment of bonds for the construction of the Downtown Event Center and Ballroom.

Special Assessment Districts Debt Service Funds - to accumulate monies for payment of special assessment bonds of the City.

Redevelopment Agency Debt Service Fund - to accumulate monies for payment of tax allocation bonds of the Redevelopment Agency.

Capital Projects Funds

These funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary or trust funds. The City's capital projects funds are:

General (City) Capital Projects Funds - to account for general capital improvement projects and traffic signal and safety improvements not accounted for elsewhere. Current policy calls for the City to transfer a minimum of 1% of total general fund expenses to this fund each year to accumulate funds for capital improvements and capital maintenance of City facilities.

Parks Capital Projects Funds - to account for the acquisition and improvement of parks, playgrounds, and recreation facilities within the City. Resources are provided by the Residential Construction Tax.

Capital Tax Fund - to account for a special Ad Valorem tax levied by the County which can only be used for the purchase of capital assets and/or major repairs (not considered maintenance) of existing infrastructure. Resources can also be used to repay short-term financing to fund capital projects.

Proprietary Funds

These funds are used to account for activities similar to those found in the private sector where the determination of net income is necessary or useful for sound financial administration. Goods or services from such activities can be provided either to outside parties (Enterprise Funds) or to other departments or agencies within the City (Internal Service Funds).

The City uses the accrual method of accounting for all proprietary funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. This method is utilized in the Annual Comprehensive Financial Report as well.

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the City is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the City decided that periodic determination of net income is appropriate for accountability purposes. The City's enterprise funds are:

Sanitary Sewer Fund - a Major Fund used to account for sewer services provided to the residents of Reno and some residents of Washoe County and to account for connection fee revenues restricted for capital expenditures and the related projects.

Building Permit Fund - to account for activities involved in issuing a building permit and inspecting buildings for compliance with building and fire codes. Resources are provided by building permit and inspection fees.

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other governmental units on a cost-reimbursement basis. The City's internal service funds are:

Motor Vehicle Fund - to account for the costs of replacement of motor vehicles and of operating a maintenance facility for motor vehicles used by City departments. Such costs are billed to the user department.

Risk Retention Fund - to account for the operations of the self-funded general insurance program.

Self-Funded Medical Fund - to account for the operations of the group health and accident insurance program.

Self-Funded Workers' Compensation Fund - to account for the operations of the self-funded workers' compensation program.

Budget Guiding Principles

City Council adopted a set of Budget Guiding Principles (Resolution No. 8625) to serve as a guide to the City Council, City Manager, and departments for the purposes of providing an overarching framework for the development of the City's annual budget as well as the strategic allocation of resources to appropriate funds.

It is fiscally prudent to adopt budget guiding principles to establish protocols in furtherance of eliminating the City's outstanding and unfunded liabilities and to establish adequate reserve, stabilization, and contingency levels.

The City Council desires and intends that the budget guiding principles will complement established fund policies and serve as guidelines to formulate recommendations for policy decisions that affect the fiscal health of the City, and shall be interpreted to be in compliance with the applicable laws and regulations of the State of Nevada.

The following are the City of Reno's Budget Guiding Principles as adopted by the City Council:

1. **Structural Budget Deficit Elimination:** Eliminate the General Fund structural budget deficit through a balanced approach of ongoing expenditure reductions and optimization of revenues, including identification of new revenue sources.
2. **General Fund Reserves:** When conditions permit, maintain a General Fund reserve level between 8.3% and 25%.
3. **Stabilization Fund:** Maintain a fund to stabilize the operation of local government and mitigate the effects of natural disaster pursuant to NRS 354.6115 and as adopted via resolution No. 8015.
4. **Allocation of New Revenue Sources:** After the General Fund Reserve level is reached, allocation of new revenue sources (net of ongoing and contractual or legislative expenditure increases) is to be to the following funds/liabilities to reduce outstanding or contingent liability in priority order:
 - a. Stabilization Special Revenue Fund, until maximum funding is reached per NRS 354.6115.
 - b. Other Post Employment Benefits Trust Fund (OPEB Trust), until the annual required contribution has been fully funded.
 - c. Self-Funded Workers' Compensation Internal Service Fund, until the IBNR claims liability account is fully funded.
 - d. Public Works Capital Projects Fund — specific allocation to Deferred Capital Maintenance.
 - e. Council-identified priorities.
5. **Budget Forecasting:** Annually develop and prepare a minimum 5-year budget forecast to be utilized by the City Manager in preparation of budget recommendations to the City Council.
6. **Commit to Maintaining Delivery of Core Services:** In furtherance of each 5-year budget forecast, prioritize City services expenditures based on Council-defined core services, considering public input, benchmarking studies, and departmental goals and performance data.
7. **Commit to Improve Service Delivery and Reduce Duplication:** For each 5-year budget forecast, research and pursue alternative, data-driven service delivery methods to include efficiency improvements and elimination of service duplications.
8. **Use of One-Time Resources:** One-time resources will be matched to one-time expenditures.
9. **Establish Cost Recovery for Identified Programs and Services:** For identified programs and services established by policy to recover full costs, implement protocols for 100% cost recovery. If sufficient resources are not available to cover expenditures, consideration shall be given and direction obtained from the City Council or City Manager, as appropriate, to modify programs or services including reducing expenditures for purposes of maintaining operations within available revenue sources.
10. **Include Resources Required to Maintain and Operate Capital Improvements and New Programs:** When considering the construction or purchase of new facilities or establishment of new programs, the City shall forecast and plan for ongoing

operational and replacement expenses and will identify ongoing funding to cover these expenses.

11. **Fully Fund Annual Contribution to OPEB Trust:** Develop, maintain, and follow a plan to fully fund the annual required contribution to the OPEB Trust.
12. **Public Works Capital Project Fund:** Develop, maintain, and follow a plan to identify and fund deferred capital infrastructure and maintenance needs to reduce the current backlog, to identify the level of funding necessary to prevent the problem from growing larger, and to reduce the potential of increasing costs.
13. **Essential Capital Assets:** Maintain inventory of City-owned essential capital assets and value, with designation of those assets to be retained and those to be disposed of as non-essential assets. Revenues from disposal will be allocated, whenever possible given applicable contractual or legal restrictions, to further reduce deferred capital maintenance cost liabilities. In disposal of assets, consideration will be given where permitted to the increase of City revenues through the sale of the property, return of the property to the tax rolls, or other revenue-enhancing consideration.
14. **Year-end Fund Balance by Department:** After close of a Fiscal Year, the City Manager may authorize the utilization of the savings realized by a Department to fund a Council-approved, department-specific capital or equipment need. The Department savings would be placed in a capital projects fund or other fund dedicated for the sole purpose of funding the approved need.
15. **Maximizing Regional Revenues:** Advocate at regional boards and commissions for expenditures that fund infrastructure and provide services that meet defined City goals and objectives. When General Fund revenues are not available, explore eligibility of regionally-generated revenues for identified City needs.
16. **Future Planning:** Avoid budgetary and accounting procedures that balance the current year budget at the expense of future budgets.
17. **Revenue Allocation:** Avoid targeting revenues for specific programs unless legally required or when the revenue source has been established for the sole purpose of financing a specific program or project.



Policies & Procedures

There are many policies which govern the development of the City's annual budget process. These policies include regulations established by the State of Nevada in the Nevada Revised Statutes and Nevada Administrative Code, the Reno City Charter, the Reno Municipal Code, and management policies adopted by City Council. These policies are summarized below:

Nevada Revised Statutes (NRS) and Nevada Administrative Code (NAC)

The primary regulatory documents regulating the development and implementation of the annual budget are the Nevada Revised Statutes and Administrative Code. Specifically, NRS and NAC Chapters 354, Local Financial Administration, establish the basic guidelines which all Nevada municipalities follow in the development and implementation of their budgets. This chapter establishes the dates of submittal for the tentative and final budgets to the Department of Taxation, when the public hearing shall take place each year, and how the budget should be filed with the State and other local agencies.

Chapter 354 defines the revenues available to local governments, how they are calculated, and the process for setting the rates. It also describes how funds will be accounted for and how these resources may be used.

Reno City Charter

The Reno City Charter establishes the duties and authority of the Reno City Council and City Manager. It authorizes the Council to set the rate for utility services and to impose license and business taxes and other charges for services. The Charter also establishes the maximum debt level for the City and rules for issuing new debt in addition to NRS requirements.

Reno Municipal Code (RMC)

The method for setting rates for those revenue sources which the City Council is empowered to set by NRS or the Reno City Charter are established in the RMC. The Code establishes procedures for determining and adopting fees for certain services, which are used during the budget process to project revenues. The Code also establishes basic human resources and civil service policies.

Fund Policies

Upon recommendation of the Financial Advisory Board, the City Council adopts fund policies for each of its funds. These written policies describe the sources and uses of revenues and the responsibilities of personnel engaged in the collection, accounting, and expenditure of its revenues. The policies may establish minimum reserve levels for each fund to ensure the stability of the programs using these revenues. During the budget process, staff reviews the reserve levels for each fund to ensure that sufficient reserves are maintained. When necessary, adjustments are made to budgeted revenues or expenditures to attain and/or maintain proper reserves.

Debt Management Policy

The City's Debt Management Policy was developed to meet the requirements of NRS Chapter 350. This policy describes the City's policies relating to the issue of debt, the relationship with the Capital Improvement Plan, and the method of selling debt. Further information on debt policies can be found in the Debt Administration section.

Investment Policy

The City's Investment Policy, reviewed annually by the Financial Advisory Board and adopted by Council, defines three primary objectives of the investment activities. They are to ensure the safety of invested idle funds by limiting credit and interest rate risks, maintain sufficient liquidity to meet the City's cash flow needs, and to attain a market rate of return throughout budgetary and economic cycles taking into account the City's investment risk constraints and cash flow requirements. The policy also defines the responsibilities of personnel involved in investment activities, the types of securities authorized for investment, the level of diversification, and procedures to ensure adequate internal controls.

Capital Improvement Plan

The City's Capital Improvement Plan (CIP) establishes the timing, nature, cost, and funding sources for major construction projects and capital equipment purchases. More information on the CIP can be found in this document under the Capital Improvements section.

Capital Maintenance Plan

The City's Capital Maintenance Plan (CMP) establishes the timing, nature, cost, and funding sources for major renovation projects. The CMP is prioritized based on the current Facility Condition Assessment report. More information can be found in the Capital Improvements section of this document.

Master Plan

The City of Reno Master Plan, revised and adopted in 2017, is the City's blueprint for future development and land use decisions. The Plan consists of a number of individual plans and policies which are designed to enhance the traditional urban core; foster safe, convenient, and walk-able neighborhoods and commercial districts; and to link land-use decisions to City policy. The Master Plan was updated in FY21/22.

Budget Policies

In addition to the plans and policies above which govern long-term fiscal policy, there are short-term budget policies which guide the development and implementation of the annual budget. These policies may change each year based on City Council and City Manager priorities, economic conditions, labor relations, or other factors. Some of the significant policies in effect for FY25/26:

Balanced Budget

The State of Nevada requires that all governmental entities file a balanced budget. This is accomplished by having revenues and use of fund balance or retained earnings that equal expenditures and ending fund balance.

Revenue Estimates

Revenue estimates are based on regional, state, and local economic forecasts using an accepted forecasting model, such as trend or regression analysis. Revenue estimates received from the State or other governmental agencies are used as a base, then adjusted for local conditions and known events in the coming year which have budgetary impact on the City. Examples are scheduled tournaments at the National Bowling Stadium or planned hotel/casino, industrial, or residential construction.

Revenue Sources

Charges for services are set to recover the established cost recovery percentage of providing the services. The City conducts cost and program analysis for many of its revenue-producing services to ensure they are provided efficiently and effectively and costs are recovered at the established cost recovery percentage. Fees are reviewed annually and adopted by Council in conjunction with the budget.

Authorized Staffing

All requests for new positions must be submitted to the Position Review Committee (PRC) with complete justification, including any budgetary impacts. Requests are reviewed by the Finance and Human Resources Departments and a recommendation is made to the City Manager for their final approval. The City Manager may approve additional staff requests within the appropriations level approved by Council. Only the City Council can approve new positions which increase appropriation levels.

Unfunded Needs/Additional Funding Requests

Requests for new programs or budget increases are prioritized and submitted by departments annually during the budget development process as additional funding requests. Requests that align with City Council's strategic priorities are recommended by the City Manager to the City Council for approval based on available resources.

Services and Supplies

The Finance Department works with each department to identify their base budget requests for the upcoming fiscal year. The base budget for each department is identified as the resources needed to continue current operations. Contracts which include an annual price escalator are budgeted for at the amount agreed to in the contract. Any budget increases in addition to these contractual items are approved through the additional funding request process outlined above.

Capital

New capital requests are submitted by departments through the additional funding request process. Capital maintenance needs are identified through the city's Facility Condition Assessment report and funding recommendations are based on the resources available. These funding recommendations are submitted through the City Manager to the City Council for approval.

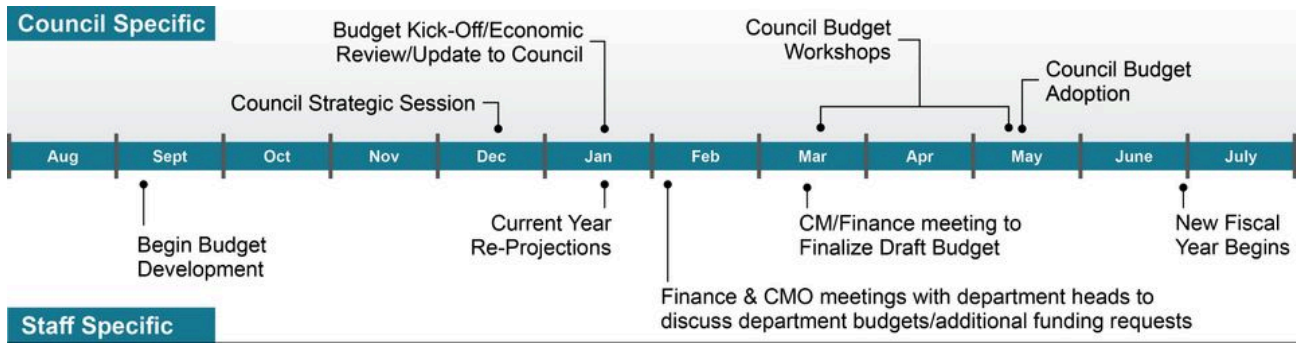
Budget Timeline

The City Manager, as Chief Administrative Officer (RMC 2.020), is responsible for developing the budget and presenting it to the City Council for adoption. The specific tasks of compiling information and formulating initial recommendations are completed by staff in the Finance Department, under the general direction of the Finance Director for submittal to the City Manager.

The City of Reno's budget process is designed to meet the requirements of the Nevada Revised Statutes regarding local government budgets. The City's fiscal year is July 1 - June 30; however, the budget process for any single year is a continuing effort which spans three calendar years. The process is circular in design, with activities for two fiscal years conducted simultaneously. The budget cycle has five phases: general preparation, current year re-projections, budget year development, compilation, approval, and execution.



Budget Development Process



Budget Augmentations & Revisions

The procedure to augment the appropriations of a fund is established by NRS and NAC. A budget augmentation is the procedure used to increase appropriations of a fund using previously un-budgeted resources. A revision is a change in the allocation of current appropriations. By law, all budget augmentations must be adopted, by resolution, by City Council, prior to June 30 of the affected fiscal year and forwarded to the Nevada Department of Taxation. Resources which may be used to augment appropriations are:

1. A beginning fund balance higher than anticipated;
2. Revenues in excess of those budgeted; or
3. Revenues from previously un-budgeted sources.

In practice, City departments submit a request for budget augmentation or revision to budget staff. Budget staff compiles these requests and submits them to the City Council for approval. The public can view the augmentation or revision at the City Clerk's Office prior to the meeting or via the City's website. At the meeting, the public is given the opportunity to discuss the proposed changes to the budget during the Public Comment Section of the Agenda or during the Item on the Agenda prior to Council action. Augmentations and revisions are not effective until approved by Council. Once approved, augmentations and revisions are then submitted to the State.

Authorized Positions by Function

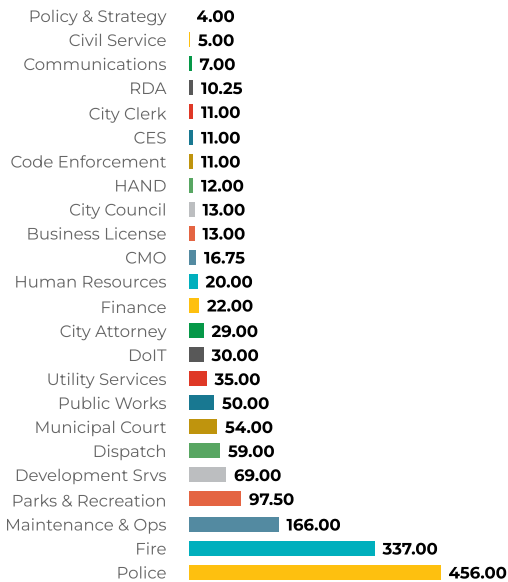
Fiscal Year 2025/2026 Position Change Highlights

- Public Safety** - Addition of 24 positions due to consolidation with the Reno-Tahoe Airport Authority into the Reno Fire Department. Totals include 6 Police Officer positions that are frozen and unfunded.
 - General Government** - Creation of the Community Engagement & Services and Office of Policy & Strategy departments in combination with a reorganization of City Manager's Office staff. Movement of the Council Relations program to directly support City Council. Totals include 6 total positions in the Human Resources, City Clerk, and City Council areas that are frozen and unfunded.
 - Economic & Community Development** - Addition of 2 new positions focused on providing a quality business environment and ensuring proactive and sustained business attraction within the Redevelopment Agency.
 - Community Support & Culture and Recreation** - Totals include 3 positions in Development Services, 2.75 positions in Parks & Recreation, and 1 position in the Code Enforcement department that are frozen and unfunded.
 - Public Works** - Totals include 1 position in the Public Works department that is frozen and unfunded to aid organizational fiscal controls.
- Note: Full-time equivalent (FTE) positions are based on 2,080 hours per year; 2,912 hours per year for emergency response personnel in the Fire Department.

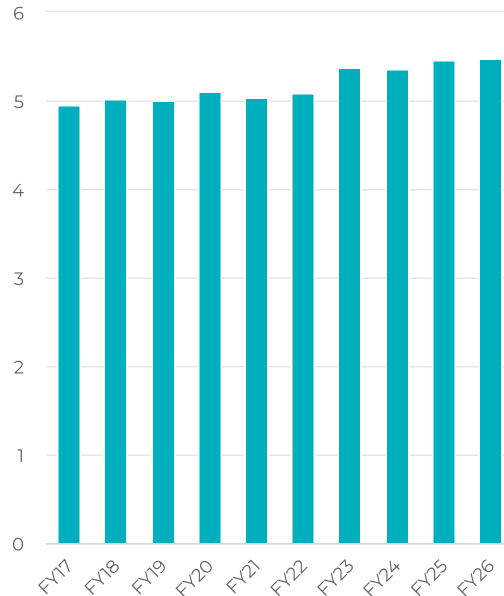
	Actual Prior Year Ending 6/30/24	Budget Year Ending 6/30/25	Budget Year Ending 6/30/26
General Government	161.44	160.44	154.44
Judicial	53.00	53.00	53.00
Public Safety	797.66	820.66	814.66
Public Works	208.69	208.69	207.69
Culture and Recreation	176.41	178.41	175.66
Community Support	108.85	104.85	100.85
Utilities	48.69	48.69	48.69
TOTAL*	1,554.74	1,574.74	1,554.99

*Totals include temporary employees which are not included in the charts below

FY26 FTE's by Department - 1,538.50 Total



FTE's Per Capita (Thousands) FY17- FY26



CES = Community Engagement & Services
 CMO = City Manager's Office
 DoIT = Department of Information Technology
 HAND = Housing & Neighborhood Development
 RDA = Redevelopment Agency



Personnel Changes

Position	Approved 2023/2024	Approved 2024/2025	Mid Year 2024/2025	Ending 2024/2025	Requested 2025/2026	Approved 2025/2026
City Council						
Legislative						
Councilmember	6.00	6.00	-	6.00	-	6.00
Mayor	1.00	1.00	-	1.00	-	1.00
<i>Program Total</i>	<i>7.00</i>	<i>7.00</i>	<i>-</i>	<i>7.00</i>	<i>-</i>	<i>7.00</i>
Council Relations						
Community Liaison (1 of 3 - Unfunded)	-	-	3.00	3.00	-	3.00
Council Relations Manager	-	-	1.00	1.00	-	1.00
Management Assistant	-	-	1.00	1.00	-	1.00
Mayoral Relations Administrator	-	-	1.00	1.00	-	1.00
<i>Program Total</i>	<i>-</i>	<i>-</i>	<i>6.00</i>	<i>6.00</i>	<i>-</i>	<i>6.00</i>
City Council Total FTE's	7.00	7.00	6.00	13.00	-	13.00

Business License						
Business License						
Business License Compliance Officer	-	4.00	(0.60)	3.40	-	3.40
Business License Tech Supervisor	-	1.00	(0.40)	0.60	-	0.60
Business License Technician	-	3.00	1.75	4.75	-	4.75
Director of Business Licensing	-	1.00	(0.50)	0.50	-	0.50
Licensing and Revenue Officer Supervisor	-	1.00	(0.50)	0.50	-	0.50
Management Analyst	-	-	0.20	0.20	-	0.20
Management Assistant	-	1.00	(1.00)	-	-	-
Program Assistant	-	1.00	(1.00)	-	-	-
<i>Program Total</i>	<i>-</i>	<i>12.00</i>	<i>(2.05)</i>	<i>9.95</i>	<i>-</i>	<i>9.95</i>
Program and Service Management						
Business License Tech Supervisor	-	-	0.35	0.35	-	0.35
Director of Business Licensing	-	-	0.35	0.35	-	0.35
Licensing and Revenue Officer Supervisor	-	-	0.35	0.35	-	0.35
Management Analyst	-	-	0.50	0.50	-	0.50
<i>Program Total</i>	<i>-</i>	<i>-</i>	<i>1.55</i>	<i>1.55</i>	<i>-</i>	<i>1.55</i>
Special Events						
Business License Compliance Officer	-	-	0.60	0.60	-	0.60
Business License Tech Supervisor	-	-	0.05	0.05	-	0.05
Business License Technicians	-	-	0.25	0.25	-	0.25
Director of Business Licensing	-	-	0.15	0.15	-	0.15
Licensing and Revenue Officer Supervisor	-	-	0.15	0.15	-	0.15
Management Analyst	-	-	0.30	0.30	-	0.30
<i>Program Total</i>	<i>-</i>	<i>-</i>	<i>1.50</i>	<i>1.50</i>	<i>-</i>	<i>1.50</i>
Business License Total FTE's	-	12.00	1.00	13.00	-	13.00

City Attorney						
Civil Division						
Chief Deputy City Attorney	1.00	1.00	-	1.00	-	1.00
City Attorney	0.25	0.25	-	0.25	-	0.25
Deputy City Attorney II	-	-	1.00	1.00	-	1.00
Deputy City Attorney III	8.50	8.50	(1.00)	7.50	-	7.50
Management Assistant	0.50	0.50	-	0.50	-	0.50
Sr. Legal Secretary	3.00	3.00	-	3.00	-	3.00
<i>Program Total</i>	<i>13.25</i>	<i>13.25</i>	<i>-</i>	<i>13.25</i>	<i>-</i>	<i>13.25</i>
Criminal Division						
City Attorney	0.25	0.25	-	0.25	-	0.25



Position	Approved 2023/2024	Approved 2024/2025	Mid Year 2024/2025	Ending 2024/2025	Requested 2025/2026	Approved 2025/2026
Deputy City Attorney I	1.00	-	-	-	-	-
Deputy City Attorney II	5.00	6.00	-	6.00	-	6.00
Legal Secretary	2.00	2.00	-	2.00	-	2.00
Management Assistant	1.00	1.00	-	1.00	-	1.00
Senior Legal Secretary	1.00	1.00	-	1.00	-	1.00
Senior Victim Witness Advocate	1.00	1.00	-	1.00	-	1.00
Victim/Witness Advocate	2.00	2.00	-	2.00	-	2.00
<i>Program Total</i>	<i>13.25</i>	<i>13.25</i>	<i>-</i>	<i>13.25</i>	<i>-</i>	<i>13.25</i>
Risk Management						
City Attorney	0.50	0.50	-	0.50	-	0.50
Deputy City Attorney III	0.50	0.50	-	0.50	-	0.50
Management Assistant	0.50	0.50	-	0.50	-	0.50
<i>Program Total</i>	<i>1.50</i>	<i>1.50</i>	<i>-</i>	<i>1.50</i>	<i>-</i>	<i>1.50</i>
Sewer Management						
Deputy City Attorney III	1.00	1.00	-	1.00	-	1.00
<i>Program Total</i>	<i>1.00</i>	<i>1.00</i>	<i>-</i>	<i>1.00</i>	<i>-</i>	<i>1.00</i>
City Attorney Total FTE's	29.00	29.00	-	29.00	-	29.00

City Clerk						
Cashiering/Parking Tickets						
Office Assistant II	3.50	3.50	0.50	4.00	-	4.00
Records Management Program Coordinator	-	-	1.00	1.00	-	1.00
<i>Program Total</i>	<i>3.50</i>	<i>3.50</i>	<i>1.50</i>	<i>5.00</i>	<i>-</i>	<i>5.00</i>
Council Support						
Chief Deputy City Clerk	1.00	1.00	-	1.00	-	1.00
City Clerk	1.00	1.00	-	1.00	-	1.00
Management Assistant (1 of 1 - Unfunded)	1.00	1.00	-	1.00	-	1.00
<i>Program Total</i>	<i>3.00</i>	<i>3.00</i>	<i>-</i>	<i>3.00</i>	<i>-</i>	<i>3.00</i>
Records Management						
Management Analyst (1 of 1 - Unfunded)	1.00	1.00	-	1.00	-	1.00
Office Assistant II	0.50	0.50	(0.50)	-	-	-
Program Assistant	1.00	1.00	-	1.00	-	1.00
Records Management Program Coordinator	1.00	1.00	(1.00)	-	-	-
Records System Manager	1.00	1.00	-	1.00	-	1.00
<i>Program Total</i>	<i>4.50</i>	<i>4.50</i>	<i>(1.50)</i>	<i>3.00</i>	<i>-</i>	<i>3.00</i>
City Clerk Total FTE's	11.00	11.00	-	11.00	-	11.00

City Manager's Office						
Administration						
Administrative Secretary	1.00	1.00	(1.00)	-	-	-
Agenda Manager	-	1.00	-	1.00	-	1.00
Agenda Coordinator	-	-	1.00	-	-	1.00
Assistant City Manager	2.75	2.75	-	2.75	-	2.75
Assistant to the City Manager	1.00	1.00	(1.00)	-	-	-
City Manager	1.00	1.00	-	1.00	-	1.00
Executive Implementation Strategist	-	-	1.00	1.00	-	1.00
Internal Auditor	1.00	1.00	(1.00)	-	-	-
Management Assistant	1.00	1.00	(1.00)	-	-	-
Mayoral Relations Administrator	1.00	1.00	(1.00)	-	-	-
Office Assistant II	-	-	1.00	1.00	-	1.00
Program Assistant	0.45	-	-	-	-	-
Senior Management Analyst	1.00	-	-	-	-	-
Staff Auditor	1.00	1.00	(1.00)	-	-	-
<i>Program Total</i>	<i>11.20</i>	<i>10.75</i>	<i>(3.00)</i>	<i>7.75</i>	<i>-</i>	<i>7.75</i>



Position	Approved 2023/2024	Approved 2024/2025	Mid Year 2024/2025	Ending 2024/2025	Requested 2025/2026	Approved 2025/2026
Arts & Culture						
Management Assistant	1.00	1.00	(1.00)	-	-	-
Office Assistant II	1.00	-	-	-	-	-
Program Assistant	1.00	2.00	(1.00)	1.00	-	1.00
Public Art Coordinator	-	-	1.00	1.00	-	1.00
Senior Management Analyst	1.00	1.00	-	1.00	-	1.00
<i>Program Total</i>	<i>4.00</i>	<i>4.00</i>	<i>(1.00)</i>	<i>3.00</i>	<i>-</i>	<i>3.00</i>
Business License						
Business License Compliance Officer	5.00	-	-	-	-	-
Business License Tech Supervisor	1.00	-	-	-	-	-
Business License Technician	3.00	-	-	-	-	-
Director of Business Licensing	1.00	-	-	-	-	-
Management Assistant	1.00	-	-	-	-	-
Program Assistant	1.00	-	-	-	-	-
<i>Program Total</i>	<i>12.00</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Clean & Safe						
Clean & Safe Coordinator	-	1.00	(1.00)	-	-	-
Clean & Safe Field Assistant	1.00	-	-	-	-	-
Clean & Safe Manager	-	1.00	(1.00)	-	-	-
Community Outreach Program Coordinator	1.00	1.00	(1.00)	-	-	-
Program Assistant	1.00	-	-	-	-	-
<i>Program Total</i>	<i>3.00</i>	<i>3.00</i>	<i>(3.00)</i>	<i>-</i>	<i>-</i>	<i>-</i>
Community Relations						
Community Relationships Program Manager	1.00	1.00	(1.00)	-	-	-
Director of Community Relations	1.00	1.00	(1.00)	-	-	-
Senior Program Coordinator	1.00	1.00	(1.00)	-	-	-
<i>Program Total</i>	<i>3.00</i>	<i>3.00</i>	<i>(3.00)</i>	<i>-</i>	<i>-</i>	<i>-</i>
Community Resources						
Director of Housing and Neighborhood Development	1.00	-	-	-	-	-
Management Analyst	3.00	-	-	-	-	-
Management Assistant	3.00	-	-	-	-	-
Program Assistant	3.55	-	-	-	-	-
<i>Program Total</i>	<i>10.55</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Council Relations						
Chief Innovation and Experience Officer	1.00	-	-	-	-	-
Citizen Services Representative	2.00	2.00	(2.00)	-	-	-
Community Liaison	3.00	3.00	(3.00)	-	-	-
Council Relations Manager	1.00	1.00	(1.00)	-	-	-
Digital Experience Manager	1.00	1.00	(1.00)	-	-	-
Lead Citizen Services Representative	1.00	1.00	(1.00)	-	-	-
<i>Program Total</i>	<i>9.00</i>	<i>8.00</i>	<i>(8.00)</i>	<i>-</i>	<i>-</i>	<i>-</i>
Economic Development						
Activation Coordinator	1.00	1.00	(1.00)	-	-	-
Economic Development and Marketing Program Manager	1.00	1.00	(1.00)	-	-	-
Revitalization Manager	0.75	0.75	(0.75)	-	-	-
<i>Program Total</i>	<i>2.75</i>	<i>2.75</i>	<i>(2.75)</i>	<i>-</i>	<i>-</i>	<i>-</i>
Internal Audit						
Internal Auditor	-	-	1.00	1.00	-	1.00
Staff Auditor	-	-	1.00	1.00	-	1.00
<i>Program Total</i>	<i>-</i>	<i>-</i>	<i>2.00</i>	<i>2.00</i>	<i>-</i>	<i>2.00</i>
Office of Strategy & Policy						
Director of the Office of Policy and Strategy	1.00	1.00	(1.00)	-	-	-
Legislative Relations Program Manager	1.00	1.00	(1.00)	-	-	-
Senior Management Analyst	1.00	1.00	(1.00)	-	-	-

Position	Approved 2023/2024	Approved 2024/2025	Mid Year 2024/2025	Ending 2024/2025	Requested 2025/2026	Approved 2025/2026
Strategic Initiatives Manager	1.00	1.00	(1.00)	-	-	-
Urban Economist	1.00	1.00	(1.00)	-	-	-
<i>Program Total</i>	<i>5.00</i>	<i>5.00</i>	<i>(5.00)</i>	<i>-</i>	<i>-</i>	<i>-</i>
Public Safety Dispatch						
Assistant Emergency Communications Manager	1.00	-	-	-	-	-
Director of Public Safety Dispatch	1.00	-	-	-	-	-
Management Assistant	1.00	-	-	-	-	-
Public Safety Dispatch Supervisor	9.00	-	-	-	-	-
Public Safety Dispatcher/Call Takers	46.00	-	-	-	-	-
<i>Program Total</i>	<i>58.00</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Regional Infrastructure						
Management Analyst	1.00	1.00	-	1.00	-	1.00
Regional Infrastructure Administrator	1.00	1.00	-	1.00	-	1.00
<i>Program Total</i>	<i>2.00</i>	<i>2.00</i>	<i>-</i>	<i>2.00</i>	<i>-</i>	<i>2.00</i>
Security Management						
Security Manager	1.00	1.00	-	1.00	-	1.00
<i>Program Total</i>	<i>1.00</i>	<i>1.00</i>	<i>-</i>	<i>1.00</i>	<i>-</i>	<i>1.00</i>
Special Events						
Activation Coordinator	-	-	1.00	1.00	-	1.00
<i>Program Total</i>	<i>-</i>	<i>-</i>	<i>1.00</i>	<i>1.00</i>	<i>-</i>	<i>1.00</i>
Sustainability						
Management Analyst	1.00	1.00	(1.00)	-	-	-
Sustainability Program Manager	1.00	1.00	(1.00)	-	-	-
<i>Program Total</i>	<i>2.00</i>	<i>2.00</i>	<i>(2.00)</i>	<i>-</i>	<i>-</i>	<i>-</i>
City Manager's Office Total FTE's	123.50	41.50	(24.75)	16.75	-	16.75

Civil Service Commission						
Workforce Planning & Development						
Chief Examiner	1.00	1.00	-	1.00	-	1.00
Civil Service Technician	2.00	1.00	-	1.00	-	1.00
Management Analyst	2.00	3.00	-	3.00	-	3.00
<i>Program Total</i>	<i>5.00</i>	<i>5.00</i>	<i>-</i>	<i>5.00</i>	<i>-</i>	<i>5.00</i>
Civil Service Commission Total FTE's	5.00	5.00	-	5.00	-	5.00

Code Enforcement						
Code Enforcement						
Code Enforcement Officer I	2.00	2.00	-	2.00	-	2.00
Code Enforcement Officer II (1 of 5 - Unfunded)	6.00	6.00	(1.00)	5.00	-	5.00
Director of Code Compliance and Parking Enforcement	1.00	1.00	(1.00)	-	-	-
Management Assistant	-	1.00	-	1.00	-	1.00
Parking Enforcement Officer	4.00	3.00	(3.00)	-	-	-
Program Assistant	2.00	2.00	(1.00)	1.00	-	1.00
Secretary	1.00	-	-	-	-	-
Senior Code Enforcement Officer	1.00	2.00	-	2.00	-	2.00
Senior Parking Enforcement Officer	-	1.00	(1.00)	-	-	-
<i>Program Total</i>	<i>17.00</i>	<i>18.00</i>	<i>(6.00)</i>	<i>11.00</i>	<i>-</i>	<i>11.00</i>
Code Enforcement Total FTE's	17.00	18.00	(6.00)	11.00	-	11.00

Communications						
Strategic Communications						
Communications Manager	-	1.00	-	1.00	-	1.00
Communications Program Manager	1.00	-	-	-	-	-
Director of Communications	1.00	1.00	-	1.00	-	1.00
Graphic Designer	1.00	1.00	-	1.00	-	1.00

Position	Approved 2023/2024	Approved 2024/2025	Mid Year 2024/2025	Ending 2024/2025	Requested 2025/2026	Approved 2025/2026
Management Analyst	-	1.00	-	1.00	-	1.00
Management Assistant	1.00	-	-	-	-	-
Public Communications Specialist	3.00	3.00	-	3.00	-	3.00
<i>Program Total</i>	<i>7.00</i>	<i>7.00</i>	<i>-</i>	<i>7.00</i>	<i>-</i>	<i>7.00</i>
Communications Total FTE's	7.00	7.00	-	7.00	-	7.00

Community Engagement and Services						
Clean and Safe						
Clean & Safe Coordinator	-	-	1.00	1.00	-	1.00
Clean & Safe Manager	-	-	1.00	1.00	-	1.00
Community Outreach Program Coordinator	-	-	1.00	1.00	-	1.00
<i>Program Total</i>	<i>-</i>	<i>-</i>	<i>3.00</i>	<i>3.00</i>	<i>-</i>	<i>3.00</i>
Community Engagement						
Community Relationships Program Manager	-	-	1.00	1.00	-	1.00
Director of Community Engagement and Services	-	-	1.00	1.00	-	1.00
Senior Program Coordinator	-	-	1.00	1.00	-	1.00
<i>Program Total</i>	<i>-</i>	<i>-</i>	<i>3.00</i>	<i>3.00</i>	<i>-</i>	<i>3.00</i>
Environmental Services/Sustainability						
Environmental Services Manager	-	-	1.00	1.00	-	1.00
Management Analyst	-	-	1.00	1.00	-	1.00
<i>Program Total</i>	<i>-</i>	<i>-</i>	<i>2.00</i>	<i>2.00</i>	<i>-</i>	<i>2.00</i>
Reno Direct						
Citizen Services Representative	-	-	2.00	2.00	-	2.00
Lead Citizen Services Representative	-	-	1.00	1.00	-	1.00
<i>Program Total</i>	<i>-</i>	<i>-</i>	<i>3.00</i>	<i>3.00</i>	<i>-</i>	<i>3.00</i>
Community Engagement and Services Total FTE's	-	-	11.00	11.00	-	11.00

Development Services						
Building						
Application Support Technician	1.00	1.00	-	1.00	-	1.00
Assistant Director of Development Services	-	1.00	-	1.00	-	1.00
Building & Safety Manager	1.00	1.00	-	1.00	-	1.00
Building Inspector I	4.00	5.00	-	5.00	-	5.00
Building Inspector II	5.00	5.00	-	5.00	-	5.00
Code Enforcement Officer II	-	-	1.00	1.00	-	1.00
Combination Inspector	6.00	5.00	-	5.00	-	5.00
Development Permit Specialist	2.00	2.00	1.00	3.00	-	3.00
Development Permit Tech	11.00	10.00	(1.00)	9.00	-	9.00
Development Services Compliance Manager	1.00	-	-	-	-	-
Management Analyst	1.00	1.00	(0.50)	0.50	-	0.50
Management Assistant (.50 of .50 - Unfunded)	1.00	1.00	(0.50)	0.50	-	0.50
Permit Services Supervisor	2.00	1.00	-	1.00	-	1.00
Planning Manager	-	2.00	-	2.00	-	2.00
Plans Examiner	4.00	4.00	-	4.00	-	4.00
Plans Examiner Supervisor	1.00	1.00	-	1.00	-	1.00
Residential Plans Examiner	1.00	1.00	-	1.00	-	1.00
Senior Combination Inspector	2.00	2.00	-	2.00	-	2.00
<i>Program Total</i>	<i>43.00</i>	<i>43.00</i>	<i>-</i>	<i>43.00</i>	<i>-</i>	<i>43.00</i>
Engineering						
Associate Civil Engineer	2.00	2.00	-	2.00	-	2.00
Engineering Manager	1.00	1.00	-	1.00	-	1.00
Senior Civil Engineer	1.00	1.00	-	1.00	-	1.00
Senior Engineering Technician I	2.00	1.00	-	1.00	-	1.00



Position	Approved 2023/2024	Approved 2024/2025	Mid Year 2024/2025	Ending 2024/2025	Requested 2025/2026	Approved 2025/2026
Senior Engineering Technician II	1.00	1.00	-	1.00	-	1.00
<i>Program Total</i>	<i>7.00</i>	<i>6.00</i>	<i>-</i>	<i>6.00</i>	<i>-</i>	<i>6.00</i>
Planning						
Assistant Director of Development Services	1.00	1.00	-	1.00	-	1.00
Assistant Planner	5.00	4.00	(1.00)	3.00	-	3.00
Associate Planner	4.00	4.00	(1.00)	3.00	-	3.00
Associate Planner Specialist (1 of 1 - Unfunded)	1.00	1.00	-	1.00	-	1.00
GIS Analyst	1.00	1.00	-	1.00	-	1.00
Management Analyst (.50 of .50 - Unfunded)	1.00	1.00	(0.50)	0.50	-	0.50
Planning Assistant	1.00	1.00	-	1.00	-	1.00
Planning Manager	1.00	1.00	-	1.00	-	1.00
Planning Technician	2.00	2.00	(1.00)	1.00	-	1.00
Principal Planner	1.00	1.00	-	1.00	-	1.00
Senior Management Analyst	-	-	1.00	1.00	-	1.00
Senior Planner	1.00	1.00	-	1.00	-	1.00
<i>Program Total</i>	<i>19.00</i>	<i>18.00</i>	<i>(1.50)</i>	<i>15.50</i>	<i>-</i>	<i>15.50</i>
Program and Service Management						
Director of Development Services	1.00	1.00	-	1.00	-	1.00
Management Analyst (.50 of 1 - Unfunded)	1.00	1.00	-	1.00	-	1.00
Management Assistant (.50 of .50 - Unfunded)	2.00	2.00	0.50	2.50	-	2.50
Senior Management Analyst	1.00	1.00	(1.00)	-	-	-
<i>Program Total</i>	<i>5.00</i>	<i>5.00</i>	<i>(0.50)</i>	<i>4.50</i>	<i>-</i>	<i>4.50</i>
Development Services Total FTE's	74.00	72.00	(3.00)	69.00	-	69.00

Finance						
Financial Management						
Accountant	-	1.00	-	1.00	-	1.00
Accounting Assistant	3.00	2.00	-	2.00	-	2.00
Accounting Manager	1.00	1.00	-	1.00	-	1.00
Accounting Technician	2.00	2.00	-	2.00	-	2.00
Assistant Finance Director	1.00	1.00	-	1.00	-	1.00
Budget Manager	-	-	1.00	1.00	-	1.00
Director of Finance	1.00	1.00	-	1.00	-	1.00
Grants Administrator	1.00	1.00	(1.00)	-	-	-
Management Analyst	1.00	2.00	-	2.00	-	2.00
Management Assistant	2.00	1.00	-	1.00	-	1.00
Program Assistant	1.00	1.00	-	1.00	-	1.00
Senior Management Analyst	1.75	1.00	-	1.00	-	1.00
<i>Program Total</i>	<i>14.75</i>	<i>14.00</i>	<i>-</i>	<i>14.00</i>	<i>-</i>	<i>14.00</i>
Sewer Collection						
Accounting Assistant	4.00	4.00	1.00	5.00	-	5.00
Management Analyst	1.00	1.00	(1.00)	-	-	-
Management Assistant	2.00	2.00	-	2.00	-	2.00
Senior Management Analyst	0.25	-	-	-	-	-
Utility Billing Manager	-	1.00	-	1.00	-	1.00
<i>Program Total</i>	<i>7.25</i>	<i>8.00</i>	<i>-</i>	<i>8.00</i>	<i>-</i>	<i>8.00</i>
Finance Total FTE's	22.00	22.00	-	22.00	-	22.00

Fire						
Airport Fire Services						
Fire Battalion Chief	-	-	3.00	3.00	-	3.00
Fire Captain	-	-	6.00	6.00	-	6.00
Fire Equipment Operator	-	-	9.00	9.00	-	9.00



Position	Approved 2023/2024	Approved 2024/2025	Mid Year 2024/2025	Ending 2024/2025	Requested 2025/2026	Approved 2025/2026
Firefighter	-	-	6.00	6.00	-	6.00
<i>Program Total</i>	-	-	24.00	24.00	-	24.00
Emergency Medical Services (EMS)						
Advanced Emergency Medical Technician	-	3.00	(1.00)	2.00	-	2.00
EMS Coordinator	2.00	2.00	-	2.00	-	2.00
EMS Program Manager	1.00	1.00	-	1.00	-	1.00
Management Assistant	-	-	1.00	1.00	-	1.00
Paramedic	9.00	12.00	1.00	13.00	-	13.00
<i>Program Total</i>	12.00	18.00	1.00	19.00	-	19.00
Emergency Operations						
Battalion Chief	8.00	8.00	-	8.00	-	8.00
Fire Captain (Suppression)	48.00	48.00	-	48.00	-	48.00
Fire Equipment Operator	51.00	51.00	-	51.00	-	51.00
Firefighter	152.00	152.00	-	152.00	-	152.00
<i>Program Total</i>	259.00	259.00	-	259.00	-	259.00
Fire Prevention						
Arson Investigator	-	-	2.00	2.00	-	2.00
Fire Battalion Chief/Fire Marshall	1.00	1.00	-	1.00	-	1.00
Fire Captain	2.00	3.00	-	3.00	-	3.00
Fire Prevention Inspector II	12.00	11.00	(2.00)	9.00	-	9.00
Water Supply Inspector II	1.00	1.00	-	1.00	-	1.00
<i>Program Total</i>	16.00	16.00	-	16.00	-	16.00
Program and Service Management						
Admin Services Manager	1.00	1.00	-	1.00	-	1.00
Fire Chief	1.00	1.00	-	1.00	-	1.00
Management Assistant	3.00	5.00	-	4.00	-	4.00
Program Assistant	1.00	-	(1.00)	-	-	-
<i>Program Total</i>	6.00	7.00	(1.00)	6.00	-	6.00
Safety and Training						
Battalion Chief	1.00	1.00	-	1.00	-	1.00
Fire Captain (Training)	3.00	3.00	-	3.00	-	3.00
<i>Program Total</i>	4.00	4.00	-	4.00	-	4.00
Support Services						
Battalion Chief	1.00	1.00	-	1.00	-	1.00
Equipment Supply Technician	1.00	1.00	-	1.00	-	1.00
Fire Equipment Mechanic	4.00	4.00	-	4.00	-	4.00
Fire Equipment Service Writer	1.00	1.00	-	1.00	-	1.00
Fire Equipment Superintendent	1.00	1.00	-	1.00	-	1.00
Logistics Officer	1.00	1.00	-	1.00	-	1.00
<i>Program Total</i>	9.00	9.00	-	9.00	-	9.00
Fire Total FTE's	306.00	313.00	24.00	337.00	-	337.00

Housing & Neighborhood Development						
HAND						
Director of Housing and Neighborhood Development	-	1.00	-	1.00	-	1.00
Housing Coordinator	-	1.00	1.00	2.00	-	2.00
Housing Manager	-	3.00	-	3.00	-	3.00
Management Assistant	-	3.00	-	3.00	-	3.00
Neighborhood Coordinator	-	1.00	-	1.00	-	1.00
Program Assistant	-	3.00	(1.00)	2.00	-	2.00
<i>Program Total</i>	-	12.00	-	12.00	-	12.00
HAND Total FTE's	-	12.00	-	12.00	-	12.00



Position	Approved 2023/2024	Approved 2024/2025	Mid Year 2024/2025	Ending 2024/2025	Requested 2025/2026	Approved 2025/2026
Human Resources						
Employee Services						
Assistant Director of Human Resources	1.00	2.00	(1.00)	1.00	-	1.00
Benefits Manager	1.00	1.00	-	1.00	-	1.00
Director of Human Resources (1 of 1 - Unfunded)	1.00	1.00	-	1.00	-	1.00
Employee Relations Manager	1.00	-	1.00	1.00	-	1.00
Human Resources Benefits Specialist	-	1.00	-	1.00	-	1.00
Human Resources Business Partner	-	-	3.00	3.00	-	3.00
Human Resources Infrastructure Analyst (1 of 1 - Unfunded)	-	-	1.00	1.00	-	1.00
Human Resources Technician (1 of 2 - Unfunded)	2.00	2.00	-	2.00	-	2.00
Labor Relations Manager	1.00	1.00	-	1.00	-	1.00
Labor Relations Program Manager	-	-	-	-	-	-
Management Analyst	3.00	4.00	(4.00)	-	-	-
Organizational Development Manager	1.00	1.00	-	1.00	-	1.00
<i>Program Total</i>	<i>11.00</i>	<i>13.00</i>	<i>-</i>	<i>13.00</i>	<i>-</i>	<i>13.00</i>
Payroll						
Payroll Manager	1.00	1.00	-	1.00	-	1.00
Payroll Technician	3.00	3.00	-	3.00	-	3.00
<i>Program Total</i>	<i>4.00</i>	<i>4.00</i>	<i>-</i>	<i>4.00</i>	<i>-</i>	<i>4.00</i>
Risk Management						
Management Analyst	2.00	2.00	(1.00)	1.00	-	1.00
Risk Manager	1.00	1.00	-	1.00	-	1.00
Safety and Training Administrator	-	-	1.00	1.00	-	1.00
<i>Program Total</i>	<i>3.00</i>	<i>3.00</i>	<i>-</i>	<i>3.00</i>	<i>-</i>	<i>3.00</i>
Human Resources Total FTE's	18.00	20.00	-	20.00	-	20.00

Information Technology						
Technology						
Administrative Secretary	1.00	-	-	-	-	-
Communications Technician	1.00	1.00	-	1.00	-	1.00
Digital Experience Manager	-	-	1.00	1.00	-	1.00
Director of Technology	1.00	1.00	-	1.00	-	1.00
GIS Analyst	1.00	1.00	-	1.00	-	1.00
GIS Technician	1.00	1.00	-	1.00	-	1.00
Information Systems Supervisor	1.00	1.00	-	1.00	-	1.00
Information Systems Technician I	2.00	2.00	-	2.00	-	2.00
Information Systems Technician II	5.00	5.00	-	5.00	-	5.00
Information Technology Manager	2.00	2.00	-	2.00	-	2.00
Management Analyst	1.00	1.00	(1.00)	-	-	-
Management Assistant	-	1.00	-	1.00	-	1.00
Network Analyst	-	1.00	-	1.00	-	1.00
Senior Cybersecurity Analyst	1.00	1.00	-	1.00	-	1.00
Senior GIS Analyst	1.00	1.00	-	1.00	-	1.00
Senior Network Analyst	2.00	2.00	-	2.00	-	2.00
Senior Systems Analyst	2.00	3.00	-	3.00	-	3.00
Server Administrator	-	1.00	-	1.00	-	1.00
Systems Analyst	3.00	4.00	1.00	5.00	-	5.00
<i>Program Total</i>	<i>25.00</i>	<i>29.00</i>	<i>1.00</i>	<i>30.00</i>	<i>-</i>	<i>30.00</i>
Communications & Tech Total FTE's	25.00	29.00	1.00	30.00	-	30.00

Maintenance & Operations						
Downtown Maintenance						
Maintenance Worker I	2.00	2.00	(1.00)	1.00	-	1.00



Position	Approved 2023/2024	Approved 2024/2025	Mid Year 2024/2025	Ending 2024/2025	Requested 2025/2026	Approved 2025/2026
Maintenance Worker III	1.00	1.00	-	1.00	-	1.00
<i>Program Total</i>	<i>3.00</i>	<i>3.00</i>	<i>(1.00)</i>	<i>2.00</i>	<i>-</i>	<i>2.00</i>
Facility Maintenance						
Administrative Services Manager	-	0.10	-	0.10	-	0.10
Associate Civil Engineer	1.00	1.00	-	1.00	-	1.00
Building Systems Analyst	-	-	0.10	0.10	-	0.10
Director of Maintenance & Operations	0.05	0.05	(0.05)	-	-	-
Maintenance & Operations Manager	1.00	1.00	-	1.00	-	1.00
Maintenance Technician	11.00	13.00	-	13.00	-	13.00
Management Analyst	0.20	1.10	(0.10)	1.00	-	1.00
Management Assistant	1.05	0.05	(0.05)	-	-	-
Program Assistant	-	0.25	-	0.25	-	0.25
Public Works Crew Supervisor	1.00	1.00	-	1.00	-	1.00
Safety and Training Analyst	-	-	0.10	0.10	-	0.10
Safety and Training Specialist	0.10	0.10	(0.10)	-	-	-
Training & Development Specialist	0.10	0.10	-	0.10	-	0.10
<i>Program Total</i>	<i>15.50</i>	<i>17.75</i>	<i>(0.10)</i>	<i>17.65</i>	<i>-</i>	<i>17.65</i>
Fleet Management						
Administrative Services Manager	-	0.10	-	0.10	-	0.10
Director of Maintenance & Operations	0.05	0.05	0.05	0.10	-	0.10
Equipment Mechanic	7.00	8.00	-	8.00	-	8.00
Equipment Parts Technician	1.00	1.00	-	1.00	-	1.00
Equipment Service Worker	2.00	2.00	-	2.00	-	2.00
Fleet Management Supervisor	-	1.00	-	1.00	-	1.00
Maintenance & Operations Manager	1.00	1.00	-	1.00	-	1.00
Management Analyst	0.10	-	-	-	-	-
Management Assistant	0.05	0.05	0.05	0.10	-	0.10
Program Assistant	1.00	1.00	-	1.00	-	1.00
Safety and Training Analyst	-	-	0.10	0.10	-	0.10
Safety and Training Specialist	0.10	0.10	(0.10)	-	-	-
Senior Equipment Mechanic	1.00	1.00	-	1.00	-	1.00
Senior Equipment Service Writer	1.00	1.00	-	1.00	-	1.00
Training & Development Specialist	0.10	0.10	-	0.10	-	0.10
<i>Program Total</i>	<i>14.40</i>	<i>16.40</i>	<i>0.10</i>	<i>16.50</i>	<i>-</i>	<i>16.50</i>
Lift Station Maintenance						
Lift Station Technician	-	-	3.00	3.00	-	3.00
Maintenance Worker I	-	-	2.00	2.00	-	2.00
Senior Lift Station Technician	-	-	1.00	1.00	-	1.00
<i>Program Total</i>	<i>-</i>	<i>-</i>	<i>6.00</i>	<i>6.00</i>	<i>-</i>	<i>6.00</i>
Paint and Sign						
Maintenance & Operations Manager	0.25	-	-	-	-	-
Maintenance Worker I	7.00	7.00	1.00	8.00	-	8.00
Maintenance Worker II	2.00	1.00	-	1.00	-	1.00
Maintenance Worker III	6.00	5.00	(1.00)	4.00	-	4.00
Program Assistant	0.25	-	-	-	-	-
Public Works Crew Supervisor	2.00	-	-	-	-	-
<i>Program Total</i>	<i>17.50</i>	<i>13.00</i>	<i>-</i>	<i>13.00</i>	<i>-</i>	<i>13.00</i>
Parking Meters						
Parking Meter Technician	2.00	2.00	-	2.00	-	2.00
<i>Program Total</i>	<i>2.00</i>	<i>2.00</i>	<i>-</i>	<i>2.00</i>	<i>-</i>	<i>2.00</i>
Pavement Maintenance						
Administrative Services Manager	-	-	0.40	0.40	-	0.40
Director of Maintenance & Operations	0.25	-	-	-	-	-
Equipment Mechanic	-	-	-	-	-	-

Position	Approved 2023/2024	Approved 2024/2025	Mid Year 2024/2025	Ending 2024/2025	Requested 2025/2026	Approved 2025/2026
Equipment Supply Technician	-	-	1.00	1.00	-	1.00
Fabrication Specialist	-	1.00	(1.00)	-	-	-
Maintenance & Operations Manager	0.25	-	-	-	-	-
Maintenance Technician	1.00	-	-	-	-	-
Maintenance Worker I	16.00	17.00	-	17.00	-	17.00
Maintenance Worker II	7.00	10.00	-	10.00	-	10.00
Maintenance Worker III	4.00	6.00	-	6.00	-	6.00
Management Analyst	0.85	-	-	-	-	-
Management Assistant	0.25	-	-	-	-	-
Program Assistant	1.25	-	-	-	-	-
Public Works Crew Supervisor	2.00	-	-	-	-	-
Safety and Training Specialist	0.40	-	-	-	-	-
Training & Development Specialist	0.40	-	-	-	-	-
<i>Program Total</i>	<i>33.65</i>	<i>34.00</i>	<i>0.40</i>	<i>34.40</i>	<i>-</i>	<i>34.40</i>
Program & Service Administration						
Administrative Services Manager	-	0.80	(0.80)	-	-	-
Building Systems Engineer	-	-	0.90	0.90	-	0.90
Director of Maintenance & Operations	0.40	0.90	-	0.90	-	0.90
Fabrication Specialist	-	-	2.00	2.00	-	2.00
Maintenance & Operations Manager	-	2.00	-	2.00	-	2.00
Management Analyst	-	0.90	(0.90)	-	-	-
Management Assistant	0.40	0.90	-	0.90	-	0.90
Program Assistant	-	2.75	-	2.75	-	2.75
Public Works Crew Supervisor	-	7.00	-	7.00	-	7.00
Safety and Training Analyst	-	-	0.80	0.80	-	0.80
Safety and Training Specialist	-	0.80	(0.80)	-	-	-
Training & Development Specialist	-	0.80	-	0.80	-	0.80
<i>Program Total</i>	<i>0.80</i>	<i>16.85</i>	<i>1.20</i>	<i>18.05</i>	<i>-</i>	<i>18.05</i>
Sewer & Storm System Maintenance						
Administrative Services Manager	-	-	0.40	0.40	-	0.40
Director of Maintenance & Operations	0.25	-	-	-	-	-
Fabrication Specialist	-	1.00	(1.00)	-	-	-
Lift Station Technician	3.00	4.00	(4.00)	-	-	-
Maintenance & Operations Manager	1.00	-	-	-	-	-
Maintenance Technician	-	-	-	-	-	-
Maintenance Worker I	21.00	21.00	(10.00)	11.00	-	11.00
Maintenance Worker II	2.00	2.00	(1.00)	1.00	-	1.00
Maintenance Worker III	18.00	18.00	(8.00)	10.00	-	10.00
Management Analyst	0.85	-	-	-	-	-
Management Assistant	0.25	-	-	-	-	-
Program Assistant	1.00	-	-	-	-	-
Public Works Crew Supervisor	3.00	-	-	-	-	-
Safety and Training Specialist	0.40	-	-	-	-	-
Senior Lift Station Technician	1.00	-	-	-	-	-
Training & Development Specialist	0.40	-	-	-	-	-
<i>Program Totals</i>	<i>52.15</i>	<i>46.00</i>	<i>(23.60)</i>	<i>22.40</i>	<i>-</i>	<i>22.40</i>
Stormwater System Maintenance						
Maintenance Worker I	-	-	8.00	8.00	-	8.00
Maintenance Worker II	-	-	1.00	1.00	-	1.00
Maintenance Worker III	-	-	8.00	8.00	-	8.00
<i>Program Totals</i>	<i>-</i>	<i>-</i>	<i>17.00</i>	<i>17.00</i>	<i>-</i>	<i>17.00</i>
Snow & Ice Control						
Maintenance & Operations Manager	0.25	-	-	-	-	-

Position	Approved 2023/2024	Approved 2024/2025	Mid Year 2024/2025	Ending 2024/2025	Requested 2025/2026	Approved 2025/2026
Program Assistant	0.25	-	-	-	-	-
<i>Program Total</i>	<i>0.50</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Street Sweeping						
Maintenance & Operations Manager	0.25	-	-	-	-	-
Maintenance Worker II	4.00	4.00	-	4.00	-	4.00
Maintenance Worker III	3.00	3.00	-	3.00	-	3.00
Program Assistant	0.25	-	-	-	-	-
<i>Program Total</i>	<i>7.50</i>	<i>7.00</i>	<i>-</i>	<i>7.00</i>	<i>-</i>	<i>7.00</i>
Traffic Engineering & Operations						
Traffic Signal Maintenance Supervisor	1.00	1.00	-	1.00	-	1.00
Traffic Signal Maintenance Worker	-	1.00	-	1.00	-	1.00
Traffic Signal Mechanic	5.00	4.00	-	4.00	-	4.00
Traffic Signal Technician	4.00	4.00	-	4.00	-	4.00
<i>Program Total</i>	<i>10.00</i>	<i>10.00</i>	<i>-</i>	<i>10.00</i>	<i>-</i>	<i>10.00</i>
Maintenance & Operations Total FTE's	157.00	166.00	-	166.00	-	166.00

Municipal Court						
Judicial						
Assistant to Court Administrator	1.00	1.00	-	1.00	-	1.00
Chief Marshal	1.00	1.00	-	1.00	-	1.00
Court Administrator	1.00	1.00	-	1.00	-	1.00
Court Finance Manager	1.00	1.00	-	1.00	-	1.00
Court Finance Specialist	1.00	1.00	-	1.00	-	1.00
Court Interpreter	-	1.00	-	1.00	-	1.00
Court Operations Manager	2.00	2.00	-	2.00	-	2.00
Court Program Manager	1.00	1.00	-	1.00	-	1.00
Court Security Officer	1.00	-	-	-	-	-
Court Specialist I	5.00	5.00	-	5.00	-	5.00
Court Specialist II	6.00	6.00	-	6.00	-	6.00
Court Specialist III	9.00	9.00	-	9.00	-	9.00
Judicial Assistant	4.00	4.00	-	4.00	-	4.00
Marshal	9.00	9.00	-	9.00	-	9.00
Marshal Sergeant	1.00	1.00	-	1.00	-	1.00
Marshal Services Coordinator	1.00	1.00	-	1.00	-	1.00
Municipal Court Judge	4.00	4.00	-	4.00	-	4.00
Pretrial Services Clerk	1.00	1.00	-	1.00	-	1.00
Specialty Court Case Manager	3.00	4.00	-	4.00	-	4.00
Specialty Court Coordinator	1.00	1.00	-	1.00	-	1.00
<i>Program Total</i>	<i>53.00</i>	<i>54.00</i>	<i>-</i>	<i>54.00</i>	<i>-</i>	<i>54.00</i>
Municipal Court Total FTE's	53.00	54.00	-	54.00	-	54.00

Office of Policy and Strategy						
Policy and Strategy						
Director of the Office of Policy and Strategy	-	-	1.00	1.00	-	1.00
Government Affairs Manager	-	-	1.00	1.00	-	1.00
Strategic Initiatives Manager	-	-	1.00	1.00	-	1.00
Urban Economist	-	-	1.00	1.00	-	1.00
<i>Program Total</i>	<i>-</i>	<i>-</i>	<i>4.00</i>	<i>4.00</i>	<i>-</i>	<i>4.00</i>
OPS Total FTE's	-	-	4.00	4.00	-	4.00



Position	Approved 2023/2024	Approved 2024/2025	Mid Year 2024/2025	Ending 2024/2025	Requested 2025/2026	Approved 2025/2026
Parks and Recreation						
Aquatics						
Custodian	-	1.00	(1.00)	-	-	-
Head Pool Operator	2.00	3.00	-	3.00	-	3.00
Recreation Assistant	-	1.00	-	1.00	-	1.00
Recreation Coordinator	-	-	1.00	1.00	-	1.00
Recreation Manager	0.50	0.50	-	0.50	-	0.50
Recreation Program Coordinator	1.00	2.00	(1.00)	1.00	-	1.00
Recreation Supervisor	0.50	1.50	-	1.50	-	1.50
<i>Program Total</i>	<i>4.00</i>	<i>9.00</i>	<i>(1.00)</i>	<i>8.00</i>	<i>-</i>	<i>8.00</i>
Athletics						
Recreation Manager	0.50	0.50	(0.25)	0.25	-	0.25
Recreation Program Coordinator	1.00	1.00	-	1.00	-	1.00
Recreation Supervisor	0.50	0.50	-	0.50	-	0.50
<i>Program Total</i>	<i>2.00</i>	<i>2.00</i>	<i>(0.25)</i>	<i>1.75</i>	<i>-</i>	<i>1.75</i>
Health & Wellness						
Custodian	1.00	1.00	-	1.00	-	1.00
Program Assistant	1.00	1.00	-	1.00	-	1.00
Recreation Assistant	2.00	2.00	-	2.00	-	2.00
Recreation Leader	0.75	0.75	(0.75)	-	-	-
Recreation Manager	1.00	1.00	(0.75)	0.25	-	0.25
Recreation Program Coordinator	1.00	1.00	(1.00)	-	-	-
Recreation Supervisor	1.00	1.00	-	1.00	-	1.00
Senior Recreation Leader	-	-	1.50	1.50	-	1.50
<i>Program Total</i>	<i>7.75</i>	<i>7.75</i>	<i>(1.00)</i>	<i>6.75</i>	<i>-</i>	<i>6.75</i>
Park Maintenance						
Equipment Mechanic	1.00	1.00	-	1.00	-	1.00
Horticulturist	1.00	1.00	-	1.00	-	1.00
Irrigation System Technician	3.00	3.00	-	3.00	-	3.00
Maintenance Technician	2.00	2.00	-	2.00	-	2.00
Office Assistant II	1.00	1.00	-	1.00	-	1.00
Park Development Planner	1.00	-	-	-	-	-
Park Maintenance Supervisor	2.00	2.00	-	2.00	-	2.00
Park Maintenance Worker I	4.00	5.00	1.00	6.00	-	6.00
Park Maintenance Worker II	15.00	15.00	-	15.00	-	15.00
Park Manager	1.00	1.00	-	1.00	-	1.00
Park Ranger	3.00	3.00	(3.00)	-	-	-
Project Manager - Parks Planner	-	1.00	-	1.00	-	1.00
Senior Irrigation System Technician	1.00	1.00	-	1.00	-	1.00
Senior Park Maintenance Worker	2.00	2.00	-	2.00	-	2.00
Senior Recreation Leader	1.00	-	-	-	-	-
<i>Program Total</i>	<i>38.00</i>	<i>38.00</i>	<i>(2.00)</i>	<i>36.00</i>	<i>-</i>	<i>36.00</i>
Park Planning & Development						
Parks Fund Development Manager	-	1.00	(1.00)	-	-	-
Park Ranger	-	-	3.00	3.00	-	3.00
Park Ranger Supervisor	-	-	1.00	1.00	-	1.00
Recreation Manager (1 of 1 - Unfunded)	-	-	1.00	1.00	-	1.00
Recreation Program Manager	-	-	1.00	1.00	-	1.00
River Ranger	-	2.00	1.00	3.00	-	3.00
Senior Recreation Leader	-	-	1.00	1.00	-	1.00
<i>Program Total</i>	<i>-</i>	<i>3.00</i>	<i>7.00</i>	<i>10.00</i>	<i>-</i>	<i>10.00</i>
Program and Service Management						
Accounting Assistant	1.00	1.00	-	1.00	-	1.00
Administrative Secretary	1.00	1.00	(1.00)	-	-	-

Position	Approved 2023/2024	Approved 2024/2025	Mid Year 2024/2025	Ending 2024/2025	Requested 2025/2026	Approved 2025/2026
Director of Parks & Recreation	1.00	1.00	-	1.00	-	1.00
Management Analyst	1.00	1.00	-	1.00	-	1.00
Management Assistant	-	-	1.00	1.00	-	1.00
Office Assistant II (1 of 1 - Unfunded)	1.00	1.00	-	1.00	-	1.00
Park Fund Development Manager	-	-	1.00	1.00	-	1.00
Recreation Program Assistant	1.00	1.00	-	1.00	-	1.00
<i>Program Total</i>	<i>6.00</i>	<i>6.00</i>	<i>1.00</i>	<i>7.00</i>	<i>-</i>	<i>7.00</i>
Recreation-Inclusion						
Adaptive Recreation Specialist	1.00	1.00	-	1.00	-	1.00
Recreation Manager	0.20	0.20	-	0.20	-	0.20
Therapeutic Recreation Coordinator	1.00	1.00	-	1.00	-	1.00
Therapeutic Recreation Specialist	1.00	1.00	-	1.00	-	1.00
<i>Program Total</i>	<i>3.20</i>	<i>3.20</i>	<i>-</i>	<i>3.20</i>	<i>-</i>	<i>3.20</i>
Urban Forestry						
Senior Tree Maintenance Worker	1.00	1.00	-	1.00	-	1.00
Tree Maintenance Worker	4.00	4.00	-	4.00	-	4.00
Urban Forester	1.00	1.00	-	1.00	-	1.00
<i>Program Total</i>	<i>6.00</i>	<i>6.00</i>	<i>-</i>	<i>6.00</i>	<i>-</i>	<i>6.00</i>
Youth Development						
Recreation Leader (.75 of 3 - Unfunded)	9.00	2.25	0.75	3.00	-	3.00
Recreation Manager	0.80	0.80	-	0.80	-	0.80
Recreation Program Coordinator	1.00	3.00	-	3.00	-	3.00
Recreation Supervisor	1.00	1.00	-	1.00	-	1.00
Senior Recreation Leader	8.25	13.50	(2.50)	11.00	-	11.00
<i>Program Total</i>	<i>20.05</i>	<i>20.55</i>	<i>(1.75)</i>	<i>18.80</i>	<i>-</i>	<i>18.80</i>
Parks & Recreation Total FTE's	87.00	95.50	2.00	97.50	-	97.50

Police						
Crime Prevention						
Assistant Chief of Police	-	1.00	(1.00)	-	-	-
Captain	-	3.00	(3.00)	-	-	-
Deputy Chief of Police	1.00	-	-	-	-	-
Lieutenant	6.00	4.00	-	4.00	-	4.00
Lieutenant Commander	3.00	3.00	-	3.00	-	3.00
Mental Health Counselor II (MOST Team)	3.00	3.00	-	3.00	-	3.00
Mental Health Supervisor	1.00	1.00	-	1.00	-	1.00
Police Records Specialist I	2.00	2.00	(2.00)	-	-	-
Police Officer (6 of 193 - Unfunded)	177.00	183.00	10.00	193.00	-	193.00
Police Services Specialist	-	-	6.00	6.00	-	6.00
Police Services Specialist II	-	-	1.00	1.00	-	1.00
Police Services Supervisor	-	-	1.00	1.00	-	1.00
Sergeant	25.00	26.00	(1.00)	25.00	-	25.00
<i>Program Total</i>	<i>218.00</i>	<i>226.00</i>	<i>11.00</i>	<i>237.00</i>	<i>-</i>	<i>237.00</i>
Downtown						
Police Officer	14.00	14.00	(6.00)	8.00	-	8.00
Sergeant	1.00	1.00	-	1.00	-	1.00
<i>Program Total</i>	<i>15.00</i>	<i>15.00</i>	<i>(6.00)</i>	<i>9.00</i>	<i>-</i>	<i>9.00</i>
Forensic Investigation Services						
Criminalist I	-	-	3.00	3.00	-	3.00
Criminalist Technician	2.00	3.00	(3.00)	-	-	-
Evidence Technician	2.00	2.00	-	2.00	-	2.00
Forensic Evidence Supervisor	1.00	1.00	-	1.00	-	1.00
<i>Program Total</i>	<i>5.00</i>	<i>6.00</i>	<i>-</i>	<i>6.00</i>	<i>-</i>	<i>6.00</i>

Position	Approved 2023/2024	Approved 2024/2025	Mid Year 2024/2025	Ending 2024/2025	Requested 2025/2026	Approved 2025/2026
Gang Enforcement						
Lieutenant	1.00	1.00	-	1.00	-	1.00
Maintenance Worker I	2.00	2.00	-	2.00	-	2.00
Office Assistant II	2.00	2.00	-	2.00	-	2.00
Police Officer	13.00	13.00	-	13.00	-	13.00
Sergeant	2.00	2.00	-	2.00	-	2.00
<i>Program Total</i>	<i>20.00</i>	<i>20.00</i>	<i>-</i>	<i>20.00</i>	<i>-</i>	<i>20.00</i>
Investigations						
Assistant Chief of Police	-	1.00	(1.00)	-	-	-
Community Service Officer	1.00	1.00	(1.00)	-	-	-
Crime Analyst	2.00	3.00	-	3.00	-	3.00
Deputy Chief of Police	1.00	-	-	-	-	-
Evidence Technician	-	-	-	-	-	-
Lieutenant	2.00	2.00	(1.00)	1.00	-	1.00
Office Assistant II	1.00	1.00	-	1.00	-	1.00
Police Records Specialist	-	-	-	-	-	-
Police Officer	59.00	59.00	(7.00)	52.00	-	52.00
Police Services Specialist I	8.00	7.00	(6.00)	1.00	-	1.00
Police Services Specialist II	-	1.00	(1.00)	-	-	-
Police Services Supervisor	1.00	1.00	(1.00)	-	-	-
Program Assistant	1.00	1.00	(1.00)	-	-	-
Sergeant	9.00	9.00	1.00	10.00	-	10.00
Victim/Witness Advocate	7.00	7.00	-	7.00	-	7.00
Victim/Witness Advocate Supervisor	1.00	1.00	-	1.00	-	1.00
VSU Volunteer Coordinator	1.00	1.00	-	1.00	-	1.00
<i>Program Total</i>	<i>94.00</i>	<i>95.00</i>	<i>(18.00)</i>	<i>77.00</i>	<i>-</i>	<i>77.00</i>
Parking Enforcement						
Parking Enforcement Officer	-	-	3.00	3.00	-	3.00
Program Assistant	-	-	1.00	1.00	-	1.00
Senior Parking Enforcement Officer	-	-	1.00	1.00	-	1.00
<i>Program Total</i>	<i>-</i>	<i>-</i>	<i>5.00</i>	<i>5.00</i>	<i>-</i>	<i>5.00</i>
Police Service Technicians						
Community Service Officer	7.00	7.00	1.00	8.00	-	8.00
<i>Program Total</i>	<i>7.00</i>	<i>7.00</i>	<i>1.00</i>	<i>8.00</i>	<i>-</i>	<i>8.00</i>
Program And Service Management						
Administrative Secretary	-	-	-	-	-	-
Administrative Services Manager	1.00	1.00	-	1.00	-	1.00
Assistant Chief of Police	-	1.00	1.00	2.00	-	2.00
Captain	-	-	4.00	4.00	-	4.00
Chief of Police	1.00	1.00	-	1.00	-	1.00
Deputy Chief	1.00	-	-	-	-	-
Equipment/Supply Tech	1.00	1.00	-	1.00	-	1.00
Grants Analyst	-	-	1.00	1.00	-	1.00
Lieutenant	2.00	2.00	(1.00)	1.00	-	1.00
Management Assistant	3.00	3.00	(1.00)	2.00	-	2.00
Police Records Specialist II	1.00	1.00	(1.00)	-	-	-
Program Assistant	-	-	1.00	1.00	-	1.00
Secretary	2.00	2.00	-	2.00	-	2.00
Sergeant	2.00	2.00	-	2.00	-	2.00
<i>Program Total</i>	<i>14.00</i>	<i>14.00</i>	<i>4.00</i>	<i>18.00</i>	<i>-</i>	<i>18.00</i>
Records and Identification						
Background Investigations Unit Manager	-	-	1.00	1.00	-	1.00
Police Records Manager	1.00	1.00	-	1.00	-	1.00
Police Records Specialist I	23.00	23.00	-	23.00	-	23.00
Police Records Specialist II	7.00	7.00	1.00	8.00	-	8.00

Position	Approved 2023/2024	Approved 2024/2025	Mid Year 2024/2025	Ending 2024/2025	Requested 2025/2026	Approved 2025/2026
Police Records Supervisor	4.00	4.00	-	4.00	-	4.00
<i>Program Total</i>	<i>35.00</i>	<i>35.00</i>	<i>2.00</i>	<i>37.00</i>	<i>-</i>	<i>37.00</i>
Traffic						
Lieutenant	-	-	1.00	1.00	-	1.00
Police Officer	25.00	25.00	2.00	27.00	-	27.00
Sergeant	2.00	2.00	-	2.00	-	2.00
<i>Program Total</i>	<i>27.00</i>	<i>27.00</i>	<i>3.00</i>	<i>30.00</i>	<i>-</i>	<i>30.00</i>
Training						
Lieutenant	-	-	1.00	1.00	-	1.00
Police Officer	5.00	5.00	1.00	6.00	-	6.00
Secretary	1.00	1.00	-	1.00	-	1.00
Sergeant	1.00	1.00	-	1.00	-	1.00
<i>Program Total</i>	<i>7.00</i>	<i>7.00</i>	<i>2.00</i>	<i>9.00</i>	<i>-</i>	<i>9.00</i>
Police Total FTE's	442.00	452.00	4.00	456.00	-	456.00

Public Safety Dispatch						
Public Safety Dispatch						
Assistant Emergency Communications Manager	-	1.00	(1.00)	-	-	-
Director of Public Safety Dispatch	-	1.00	-	1.00	-	1.00
Management Assistant	-	1.00	-	1.00	-	1.00
Public Safety Dispatch Manager	-	-	1.00	1.00	-	1.00
Public Safety Dispatch Supervisor	-	9.00	-	9.00	-	9.00
Public Safety Dispatcher/Call Takers	-	47.00	-	47.00	-	47.00
<i>Program Total</i>	<i>-</i>	<i>59.00</i>	<i>-</i>	<i>59.00</i>	<i>-</i>	<i>59.00</i>
Public Safety Dispatch Total FTE's	-	59.00	-	59.00	-	59.00

Public Works						
Building Fund						
Assistant Public Works Director - City Engineer	0.05	0.05	-	0.05	-	0.05
Director Public Works/City Engineer	0.05	0.05	-	0.05	-	0.05
Senior Engineering Tech I	4.00	4.00	(4.00)	-	-	-
<i>Program Total</i>	<i>4.10</i>	<i>4.10</i>	<i>(4.00)</i>	<i>0.10</i>	<i>-</i>	<i>0.10</i>
Capital Projects						
Asset Data Program Manager	1.00	1.00	-	1.00	-	1.00
Assistant Public Works Director - City Engineer	0.95	0.95	-	0.95	-	0.95
Associate Civil Engineer	8.00	8.00	(0.60)	7.40	-	7.40
City Surveyor (1 of 1 - Unfunded)	1.00	1.00	-	1.00	-	1.00
Engineering Manager	1.00	1.00	-	1.00	-	1.00
Management Analyst	2.00	2.00	(2.00)	-	-	-
Management Assistant	-	-	1.00	1.00	-	1.00
Program Assistant	2.00	2.00	-	2.00	-	2.00
Project Coordinator	6.00	6.00	(1.00)	5.00	-	5.00
Senior Civil Engineer	3.00	3.00	-	3.00	-	3.00
Senior Engineering Technician	12.00	11.00	1.70	12.70	-	12.70
Senior Engineering Technician II	1.00	2.00	-	2.00	-	2.00
Senior Management Analyst	-	-	1.00	1.00	-	1.00
<i>Program Total</i>	<i>37.95</i>	<i>37.95</i>	<i>0.10</i>	<i>38.05</i>	<i>-</i>	<i>38.05</i>
NPDES Construction						
Senior Engineering Technician	-	-	2.00	2.00	-	2.00
<i>Program Total</i>	<i>-</i>	<i>-</i>	<i>2.00</i>	<i>2.00</i>	<i>-</i>	<i>2.00</i>
Program & Service Management						
Administrative Services Manager	1.00	1.00	-	1.00	-	1.00
Director of Public Works/City Engineer	0.95	0.95	-	0.95	-	0.95
<i>Program Total</i>	<i>1.95</i>	<i>1.95</i>	<i>-</i>	<i>1.95</i>	<i>-</i>	<i>1.95</i>



Position	Approved 2023/2024	Approved 2024/2025	Mid Year 2024/2025	Ending 2024/2025	Requested 2025/2026	Approved 2025/2026
Property Management						
Property Agent	1.00	1.00	-	1.00	-	1.00
<i>Program Total</i>	<i>1.00</i>	<i>1.00</i>	<i>-</i>	<i>1.00</i>	<i>-</i>	<i>1.00</i>
Traffic Engineering & Operations						
Associate Civil Engineer	1.00	1.00	0.60	1.60	-	1.60
Senior Civil Engineer	-	1.00	-	1.00	-	1.00
Senior Engineering Technician	2.00	2.00	0.30	2.30	-	2.30
Senior Engineering Technician II	-	-	1.00	1.00	-	1.00
Traffic Engineer	1.00	1.00	-	1.00	-	1.00
<i>Program Total</i>	<i>4.00</i>	<i>5.00</i>	<i>1.90</i>	<i>6.90</i>	<i>-</i>	<i>6.90</i>
Public Works Total FTE's	49.00	50.00	-	50.00	-	50.00

Utility Services						
Environmental Control						
Environmental Control Officer	6.00	6.00	-	6.00	-	6.00
Environmental Services Supervisor	1.00	1.00	-	1.00	-	1.00
Management Assistant	-	1.00	(1.00)	-	-	-
Program Assistant	1.00	-	-	-	-	-
<i>Program Totals</i>	<i>8.00</i>	<i>8.00</i>	<i>(1.00)</i>	<i>7.00</i>	<i>-</i>	<i>7.00</i>
Environmental Engineering						
Assistant Utility Services Director	1.00	1.00	-	1.00	-	1.00
Associate Civil Engineer	4.00	4.00	-	4.00	-	4.00
Director of Utility Services	-	-	1.00	1.00	-	1.00
Engineering Manager	1.00	1.00	-	1.00	-	1.00
Management Analyst	1.00	1.00	-	1.00	-	1.00
Management Assistant	1.00	1.00	1.00	2.00	-	2.00
Program Assistant	1.00	1.00	-	1.00	-	1.00
Project Coordinator	4.00	4.00	-	4.00	-	4.00
Senior Civil Engineer	5.00	5.00	-	5.00	-	5.00
Senior Engineering Tech	2.00	2.00	-	2.00	-	2.00
Utility Services Director	1.00	1.00	(1.00)	-	-	-
<i>Program Totals</i>	<i>21.00</i>	<i>21.00</i>	<i>1.00</i>	<i>22.00</i>	<i>-</i>	<i>22.00</i>
Stead Wastewater Reclamation Facility						
Senior Water Reclamation Plant Operator	1.00	1.00	-	1.00	-	1.00
Water Reclamation Facility Supervisor	1.00	1.00	-	1.00	-	1.00
Water Reclamation Plant Operator	4.00	4.00	-	4.00	-	4.00
<i>Program Totals</i>	<i>6.00</i>	<i>6.00</i>	<i>-</i>	<i>6.00</i>	<i>-</i>	<i>6.00</i>
Utility Services Total FTE's	35.00	35.00	-	35.00	-	35.00

Redevelopment						
Redevelopment Agency						
Assistant City Manager	0.25	0.25	-	0.25	-	0.25
Business License Technician	-	1.00	(1.00)	-	-	-
Code Enforcement Officer II	-	1.00	-	1.00	-	1.00
Economic Development Marketing Program Manager	-	-	1.00	1.00	-	1.00
Management Analyst	-	-	-	-	2.00	2.00
Management Assistant	-	-	2.00	2.00	-	2.00
Property Development Analyst	1.00	1.00	-	1.00	-	1.00
Project Manager	-	-	1.00	1.00	-	1.00
Revenue & Compliance Officer	1.00	1.00	-	1.00	-	1.00
Revitalization Manager	0.25	0.25	0.75	1.00	-	1.00
<i>Program Totals</i>	<i>2.50</i>	<i>4.50</i>	<i>1.75</i>	<i>8.25</i>	<i>2.00</i>	<i>10.25</i>
Redevelopment Total FTE's	2.50	4.50	1.75	8.25	2.00	10.25
Total All	1,470.00	1,514.50	22.00	1,536.50	2.00	1,538.50



Personnel Changes - Citywide Summary

Department	Approved 2023/2024	Approved 2024/2025	Mid Year 2024/2025	Ending 2024/2025	Requested 2025/2026	Approved 2025/2026
City Council	7.00	7.00	6.00	13.00	-	13.00
Business License	-	12.00	1.00	13.00	-	13.00
City Attorney	29.00	29.00	-	29.00	-	29.00
City Clerk	11.00	11.00	-	11.00	-	11.00
City Manager's Office	123.50	41.50	(24.75)	16.75	-	16.75
Civil Service Commission	5.00	5.00	-	5.00	-	5.00
Code Enforcement	17.00	18.00	(7.00)	11.00	-	11.00
Communications	7.00	7.00	-	7.00	-	7.00
Community Engagement and Services	-	-	11.00	11.00	-	11.00
Development Services	74.00	72.00	(3.00)	69.00	-	69.00
Finance	22.00	22.00	-	22.00	-	22.00
Fire	306.00	313.00	24.00	337.00	-	337.00
Housing and Neighborhood Development	-	12.00	-	12.00	-	12.00
Human Resources	18.00	20.00	-	20.00	-	20.00
Information Technology	25.00	29.00	1.00	30.00	-	30.00
Maintenance & Operations	157.00	166.00	-	166.00	-	166.00
Municipal Court	53.00	54.00	-	54.00	-	54.00
Office of Policy and Strategy	-	-	4.00	4.00	-	4.00
Parks and Recreation	87.00	95.50	2.00	97.50	-	97.50
Police	442.00	452.00	4.00	456.00	-	456.00
Public Safety Dispatch	-	59.00	-	59.00	-	59.00
Public Works	49.00	50.00	-	50.00	-	50.00
Redevelopment	2.50	4.50	2.75	8.25	2.00	10.25
Utility Services	35.00	35.00	-	35.00	-	35.00
City of Reno Total FTE's	1,470.00	1,514.50	22.00	1,536.50	2.00	1,538.50

Personnel Changes - Frozen and Unfunded Positions

Department	Position	Approved 2023/2024	Approved 2024/2025	Mid Year 2024/2025	Ending 2024/2025	Requested 2025/2026	Approved 2025/2026
City Clerk	Management Assistant	-	-	-	-	1.00	1.00
City Clerk	Management Analyst	-	-	-	-	1.00	1.00
City Council	Community Liaison	-	-	-	-	1.00	1.00
Code Enforcement	Code Enforcement Officer II	-	-	-	-	1.00	1.00
Development Services	Associate Planner Specialist	-	-	-	-	1.00	1.00
Development Services	Management Assistant	-	-	-	-	1.00	1.00
Development Services	Management Analyst	-	-	-	-	1.00	1.00
Human Resources	Director of Human Resources	-	-	-	-	1.00	1.00
Human Resources	Human Resources Infrastructure Analyst	-	-	-	-	1.00	1.00
Human Resources	Human Resources Technician	-	-	-	-	1.00	1.00
Parks & Recreation	Office Assistant II	-	-	-	-	1.00	1.00
Parks & Recreation	Recreation Leader	-	-	-	-	0.75	0.75
Parks & Recreation	Recreation Manager	-	-	-	-	1.00	1.00
Police	Police Officer	-	-	-	-	6.00	6.00
Public Works	City Surveyor	-	-	-	-	1.00	1.00
Total Frozen and Unfunded Positions		-	-	-	-	19.75	19.75

FUND SUMMARIES



All Funds

The All Fund summaries below break-down the City of Reno budget for the General, Special Revenue, Debt Service, Enterprise, Internal Service, and Capital Funds. The summaries outline the Revenues and Expenses of the City by source, fund, type, and department. For more information on each fund, you can reference the individual fund summary pages that follow.

Summary of Revenues, Expenses and Changes in the Fund Balance, by Fund

FUND TYPE Fund Name	Estimated Beginning Fund/Cash Balance 7/1/2025	FY26 Revenues	FY26 Expenses	Net Operating Transfers	Change	Ending Fund/Cash Balance 6/30/2026
CITY OF RENO GOVERNMENTAL FUNDS						
GENERAL FUND (Major Fund)	\$ 48,000,000	\$ 308,242,249	\$ 315,780,032	\$(1,922,217)	\$(9,460,000)	\$ 38,540,000
SPECIAL REVENUE FUNDS						
HUD and State Housing Grants Funds	-	8,170,366	8,170,366	-	-	-
Community Assistance Center Fund	-	2,815,176	2,865,176	50,000	-	-
Streets Fund (Major Fund) (1)	16,454,399	39,552,749	42,915,644	(90,000)	(3,452,895)	13,001,504
Performance Deposit Fund	-	1,000,000	1,000,000	-	-	-
Drainage Facility Impact Fee Fund	-	200,000	200,000	-	-	-
Room Tax Fund (1)	667,048	3,200,000	528,259	(3,117,900)	(446,159)	220,889
Stabilization Fund	3,172,712	-	-	-	-	3,172,712
Court Funds (1)	1,000,000	255,000	753,400	-	(498,400)	501,600
Drug Forfeiture Funds	-	100,000	100,000	-	-	-
Opioid Recoveries Fund (1)	500,000	-	500,000	-	(500,000)	-
Subtotal Special Revenue Funds	21,794,159	55,293,291	57,032,845	(3,157,900)	(4,897,454)	16,896,705
DEBT SERVICE FUNDS						
Ad Valorem Debt Funds	15,758	1,000	5,845,194	6,035,434	191,240	206,998
Sales Tax Bond Fund - Cabela's (2)	(20,429,192)	1,010,000	3,800,600	-	(2,790,600)	(23,219,792)
Railroad Debt Funds (Major Fund) (3)	31,720,876	16,240,000	8,960,528	-	7,279,472	39,000,348
Event Center Debt Funds	9,685,698	9,162,950	8,628,157	-	534,793	10,220,491
SAD Debt Funds	1,264,186	100,798	173,396	-	(72,598)	1,191,588
Subtotal Debt Service Funds	22,257,326	26,514,748	27,407,875	6,035,434	5,142,307	27,399,633
CAPITAL PROJECT FUNDS						
General Capital Projects Funds (1)	8,404,891	1,604,930	6,293,821	(237,616)	(4,926,507)	3,478,384
Room Surcharge Tax Capital Project Fund (1)	400,000	1,100,000	1,500,000	-	(400,000)	-
Event Center Capital Projects	519,570	75,000	75,000	-	-	519,570
Bond Capital Projects	28,210	-	-	-	-	28,210
Parks Capital Projects Funds	5,647,828	850,000	1,270,000	-	(420,000)	5,227,828
Capital Tax Capital Projects Fund (1)	330,701	875,000	600,000	(605,701)	(330,701)	-
Subtotal Capital Projects Funds	15,331,200	4,504,930	9,738,821	(843,317)	(6,077,208)	9,253,992
TOTAL GOVERNMENTAL FUNDS	107,382,685	394,555,218	409,959,573	112,000	(15,292,355)	92,090,330
CITY OF RENO PROPRIETARY FUNDS						
ENTERPRISE FUNDS						
Sanitary Sewer Funds (Major Fund) (1)	115,411,702	208,212,725	270,087,404	(112,000)	(61,986,679)	53,425,023
Building Permit Fund (1)	13,499,339	10,602,814	13,703,153	-	(3,100,339)	10,399,000
Subtotal Enterprise Funds	128,911,041	218,815,539	283,790,557	(112,000)	(65,087,018)	63,824,023
INTERNAL SERVICE FUNDS						
Motor Vehicle Fund (1)	7,766,585	4,887,593	6,984,545	-	(2,096,952)	5,669,633
Risk Retention Fund	6,516,730	8,036,129	8,655,144	-	(619,015)	5,897,715
Self-Funded Medical Funds (1)	22,456,587	35,734,289	40,374,589	-	(4,640,300)	17,816,287
Self-Funded Workers' Compensation Fund	20,406,376	11,536,930	10,330,961	-	1,205,969	21,612,345
Subtotal Internal Service Funds	57,146,278	60,194,941	66,345,239	-	(6,150,298)	50,995,980
TOTAL PROPRIETARY FUNDS	186,057,319	279,010,480	350,135,796	(112,000)	(71,237,316)	114,820,003
CITY OF RENO TOTAL	\$ 293,440,004	\$ 673,565,698	\$ 760,095,369	\$ -	\$(86,529,671)	\$ 206,910,333

Change in Fund Balance more than 10%, (1) Use of prior year's accumulation to pay for projects; (2) Revenue does not meet level of debt; (3) Accumulation to facilitate future budget year expense



FUND TYPE Fund Name	Estimated Beginning Fund/Cash Balance 7/1/2025	FY26 Revenues	FY26 Expenses	Net Operating Transfers	Change	Ending Fund/Cash Balance 6/30/2026
REDEVELOPMENT AGENCY #1						
General Fund (1)	\$ 2,109,892	\$ 2,901,632	\$ 3,279,460	\$ -	\$ (377,828)	\$ 1,732,064
Debt Service Fund	2,201,844	2,840,000	2,881,170		(41,170)	2,160,674
REDEVELOPMENT AGENCY #1 TOTAL	4,311,736	5,741,632	6,160,630	-	(418,998)	3,892,738
REDEVELOPMENT AGENCY #2						
General Fund	15,411,065	10,369,521	9,980,068	-	389,453	15,800,518
Debt Service Fund	673,243	54,000	50,344	-	3,656	676,899
REDEVELOPMENT AGENCY #2 TOTAL	16,084,308	10,423,521	10,030,412	-	393,109	16,477,417
REDEVELOPMENT AGENCY TOTAL	20,396,044	16,165,153	16,191,042	-	(25,889)	20,370,155
GRAND TOTAL	\$ 313,836,048	\$ 689,730,851	\$ 776,286,411	\$ -	\$ (86,555,560)	\$ 227,280,488

Change in Fund Balance more than 10%, (1) Use of prior year's accumulation to pay for projects

City of Reno, Nevada
Summary of Sources & Uses
All Funds
FY17-FY26

	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
ALL FUNDS	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Adopted
SOURCES										
Charges for Services	\$ 132,400,264	\$ 149,553,371	\$ 155,174,925	\$ 149,804,432	\$ 166,506,517	\$ 166,383,214	\$ 180,546,488	\$ 182,593,990	\$ 203,271,983	\$ 200,189,680
Property Taxes	62,192,110	65,084,806	69,285,878	74,585,542	80,134,923	86,169,560	93,137,064	101,356,777	110,522,200	116,993,324
Fees, Licenses & Permits	47,997,683	50,121,595	54,088,049	53,273,504	55,692,089	63,013,063	73,595,941	71,476,430	71,356,448	72,802,762
Intergovernmental	91,871,501	105,628,629	108,872,327	131,045,646	175,103,599	153,982,209	163,265,342	160,493,409	167,907,157	176,867,862
Miscellaneous & Other	32,540,188	272,987,810	131,656,254	72,105,056	80,017,447	74,312,128	180,464,507	85,415,337	58,433,895	97,139,509
Other Taxes	13,882,666	14,114,632	14,205,481	15,456,082	16,957,031	20,157,672	19,552,117	13,810,270	14,050,000	13,790,000
Fines and Forfeits	4,193,542	3,968,383	4,631,586	4,109,948	4,138,818	5,602,397	5,715,434	5,418,433	5,641,038	5,727,596
Beginning Fund Balance	91,880,236	92,909,907	111,119,096	126,881,128	162,943,587	178,143,140	193,013,959	226,300,086	182,160,660	107,382,685
Use of Net Assets Proprietary Funds	-	-	-	790,008	-	4,851,404	-	-	75,723,590	71,237,316
TOTAL SOURCES	\$ 476,958,190	\$ 754,369,133	\$ 649,033,596	\$ 628,051,346	\$ 741,494,011	\$ 752,614,787	\$ 909,290,852	\$ 846,864,732	\$ 889,066,971	\$ 862,130,734
USES										
City Council	\$ 1,978,372	\$ 1,987,899	\$ 2,128,682	\$ 4,778,718	\$ 3,722,177	\$ 4,998,471	\$ 5,312,816	\$ 7,497,334	\$ 6,500,235	\$ 5,997,863
Business License*	-	-	-	-	-	-	1,538,569	1,835,445	1,741,738	1,915,975
City Attorney	5,553,726	5,382,169	7,042,366	4,245,377	4,468,278	8,163,114	11,803,692	10,296,809	8,295,139	8,839,023
City Clerk	896,780	929,256	1,021,390	999,825	1,142,557	1,194,350	1,392,879	1,627,618	1,650,149	1,678,643
City Manager*	5,615,116	5,782,726	7,470,746	9,020,024	27,454,306	36,201,861	16,806,358	16,492,858	33,757,297	11,616,874
Civil Service	409,736	520,359	495,742	585,000	574,196	706,240	894,393	1,000,694	1,076,118	1,191,541
Code Enforcement*	-	-	-	-	-	2,105,231	2,486,209	2,724,033	2,897,049	2,091,454
Communications*	-	-	-	-	-	1,186,472	1,542,177	1,603,564	1,653,811	1,845,371
Community Engagement & Services*	-	-	-	-	-	-	-	1,814,345	4,013,879	3,160,444
Development Services*	19,786,323	20,440,688	21,138,453	22,287,102	42,032,571	21,643,574	12,822,065	15,988,128	17,802,007	17,649,086
Finance	2,873,024	3,114,291	3,733,768	3,937,593	4,316,680	4,432,568	4,106,368	4,562,346	5,091,612	5,144,464
Fire	47,014,503	49,330,879	53,416,609	56,069,495	62,753,348	63,093,900	72,549,613	76,523,290	84,367,617	86,223,303
Housing and Neighborhood Development*	-	-	-	-	-	-	11,753,875	8,145,510	12,657,158	11,623,903
Human Resources	39,776,891	37,725,901	36,702,983	36,924,525	39,259,275	49,984,161	60,874,518	69,992,610	56,103,261	58,015,093
Information Technology	5,017,736	5,960,251	6,380,536	6,768,678	9,632,693	9,360,684	11,945,588	12,584,433	15,399,475	14,602,098
Maintenance & Operations*	-	-	-	-	-	33,378,978	40,077,010	39,858,594	69,726,202	48,075,536
Municipal Court	6,713,611	7,066,611	7,387,619	7,577,564	7,875,610	8,364,481	9,019,364	10,270,503	11,814,972	12,514,260
Neighborhood Services	-	-	-	3,683,289	3,723,620	-	-	-	-	-
Office of Policy & Strategy*	-	-	-	-	-	-	-	1,207,786	1,554,502	1,192,216
Parks & Recreation	12,172,003	12,703,047	12,085,358	13,001,977	15,813,640	13,277,062	35,457,823	47,746,531	35,597,783	20,472,511
Police	63,497,971	69,585,666	77,416,254	90,413,649	84,509,838	93,129,115	123,884,836	129,059,514	117,453,068	112,894,263
Public Safety Dispatch*	5,446,440	5,828,403	-	-	-	-	7,818,067	8,809,470	9,129,686	9,979,829
Public Works (including capital projects)	93,282,955	66,875,036	94,672,670	110,153,391	42,521,507	52,083,832	68,814,142	61,492,277	89,464,949	53,985,857
Utility Services	-	-	-	(3,975)	88,222,680	55,750,802	43,741,661	40,778,788	90,013,890	221,332,868
Non-Departmental	73,901,345	323,206,057	158,522,647	59,865,602	111,852,111	81,914,754	124,868,967	78,443,932	103,922,689	57,997,929
Increase in Net Assets Proprietary Funds	111,751	26,810,798	36,738,612	34,799,925	13,475,784	18,631,176	13,479,776	14,347,659	-	-
Ending Fund Balance	92,909,907	111,119,096	122,679,161	162,943,587	178,143,140	193,013,961	226,300,086	182,160,660	107,382,685	92,090,330
TOTAL USES	\$ 476,958,190	\$ 754,369,133	\$ 649,033,596	\$ 628,051,346	\$ 741,494,011	\$ 752,614,787	\$ 909,290,852	\$ 846,864,732	\$ 889,066,971	\$ 862,130,734

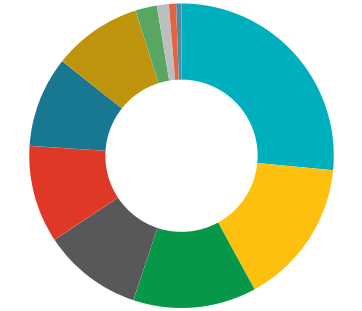
*Departments were restructured over the 10-year period represented. Historic figures are reflected in other departments.



FY26 All Funds Total Revenues: Total \$755M

Revenues - All Funds
*fund balance not included

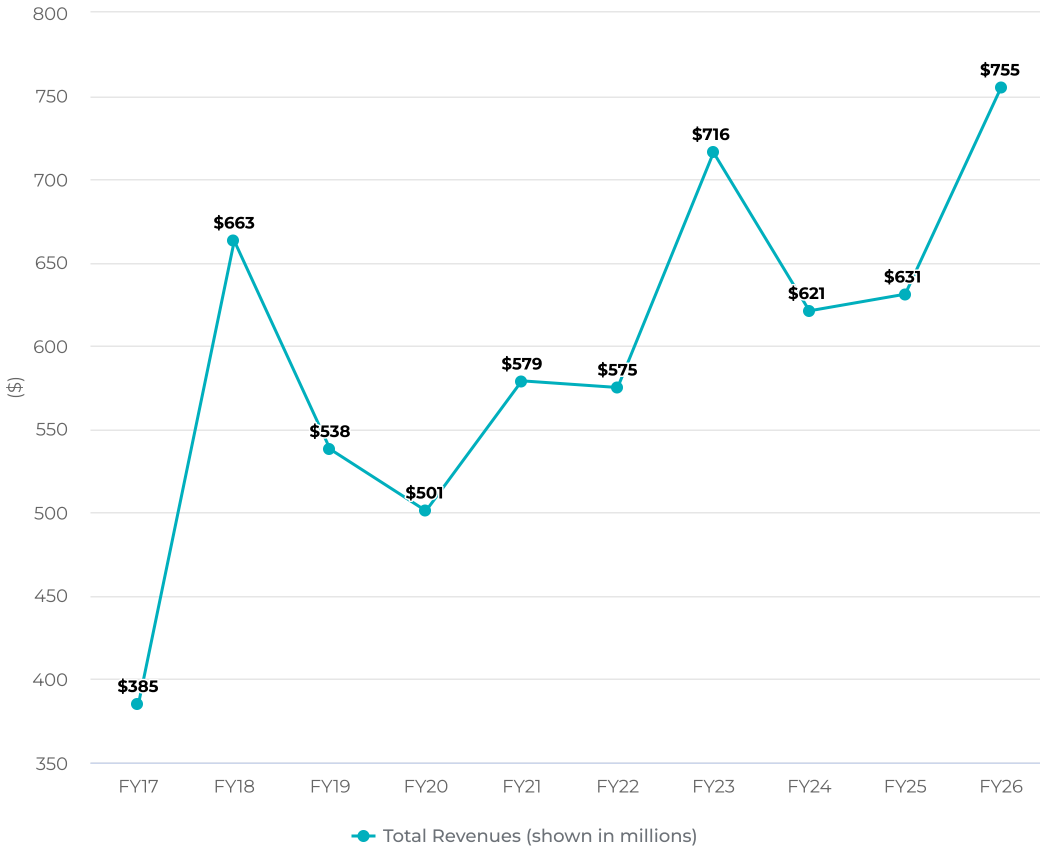
FY26 All Funds Total Revenues



- Charges for Services
- Property Taxes
- CTAX
- Other Financing Sources
- Intergovernmental
- Fees, Licenses & Permits
- Use of Net Assets Proprietary Funds
- Miscellaneous & Other
- Other Taxes
- Fines and Forfeits
- Special Assessments

Revenue Category	FY26 Budget
Charges for Services	\$200,189,680
Property Taxes	116,993,324
CTAX	98,940,309
Other Financing Sources	79,895,035
Intergovernmental	77,927,553
Fees, Licenses & Permits	72,802,762
Use of Net Assets Proprietary Funds	71,237,316
Miscellaneous & Other	17,244,474
Other Taxes	9,551,382
Fines and Forfeits	5,727,596
Special Assessments	4,238,618
Total Revenues	\$754,748,049

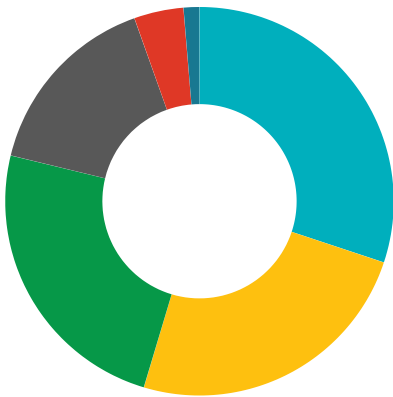
FY26 10-Year All Funds Revenues



FY26 All Funds Total Expenditures: Total \$770M

Expenditures - All Funds
*fund balance not included

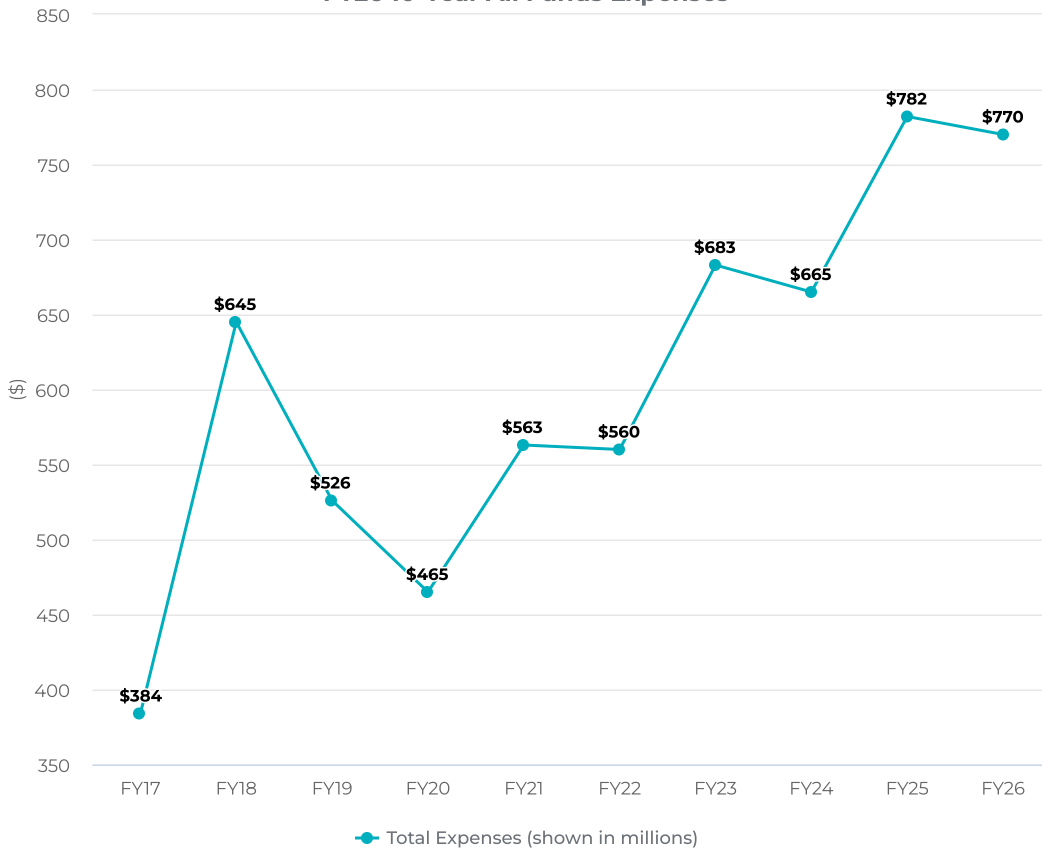
FY26 All Funds Total Expenditures



- Capital Outlay
- Salaries & Wages
- Services & Supplies
- Employee Benefits
- Debt Service
- Other Financing Uses

Expenditure Category	FY26 Budget
Capital Outlay	\$231,814,193
Salaries & Wages	188,853,764
Services & Supplies	186,023,659
Employee Benefits	121,555,046
Debt Service	31,723,707
Other Financing Uses	10,070,035
Total Expenditures	\$770,040,404

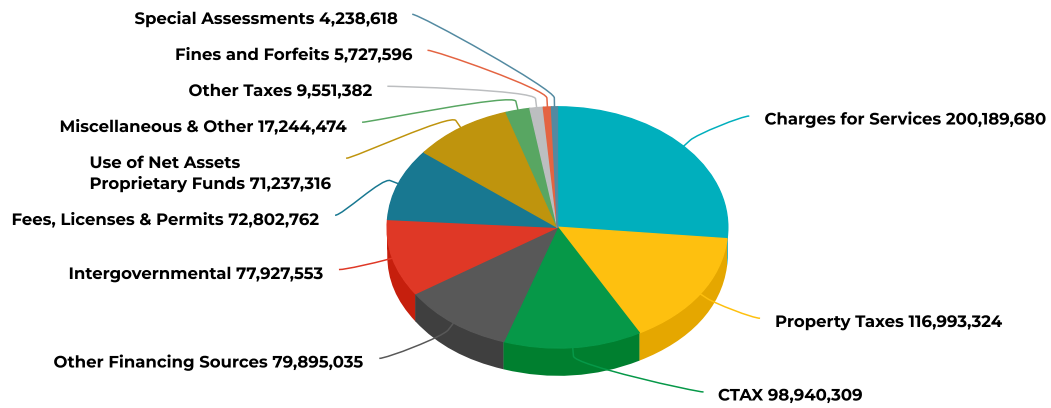
FY26 10-Year All Funds Expenses



Revenues by Source

FY26 Adopted Budget
All Funds
Total Budget \$755M
(fund balance not included)

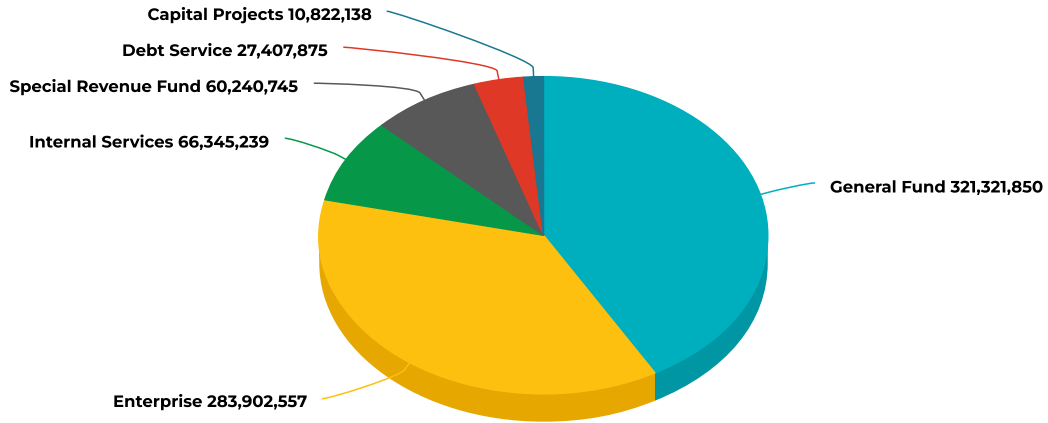
FY26 Revenues by Source



Expenses by Fund

FY26 Adopted Budget
All Funds
Total Budget \$770M
(fund balance not included)

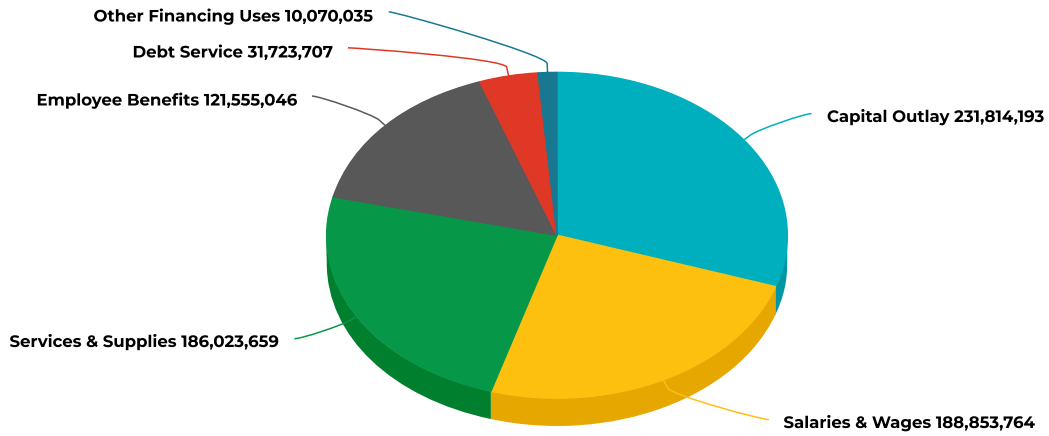
FY26 Expenses by Fund



Expenses by Type

FY26 Adopted Budget
All Funds
Total Budget \$770M
(fund balance not included)

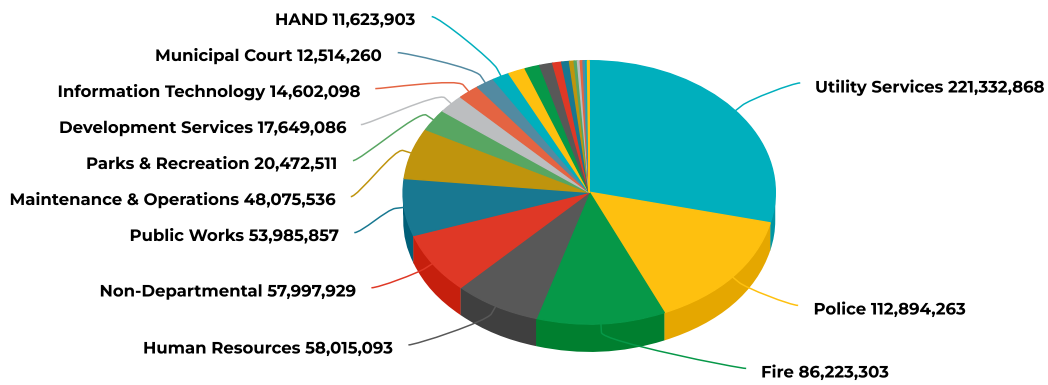
FY26 Expenses by Type



Expenses by Department

FY26 Adopted Budget
All Funds
Total Budget \$770M
(fund balance not included)

FY26 Expenses by Department



The following department expenses are included in the chart above but sizing constraints limit the amount of viewable text:

City Manager	\$11,616,874	Code Enforcement	\$2,091,454
Public Safety Dispatch	\$ 9,979,829	Business License	\$1,915,975
City Attorney	\$ 8,839,023	Communications	\$1,845,371
City Council	\$ 5,997,863	City Clerk	\$1,678,643
Finance	\$ 5,144,464	Office of Policy & Strategy	\$1,192,216
Community Engagement & Services	\$ 3,160,444	Civil Service	\$1,191,541

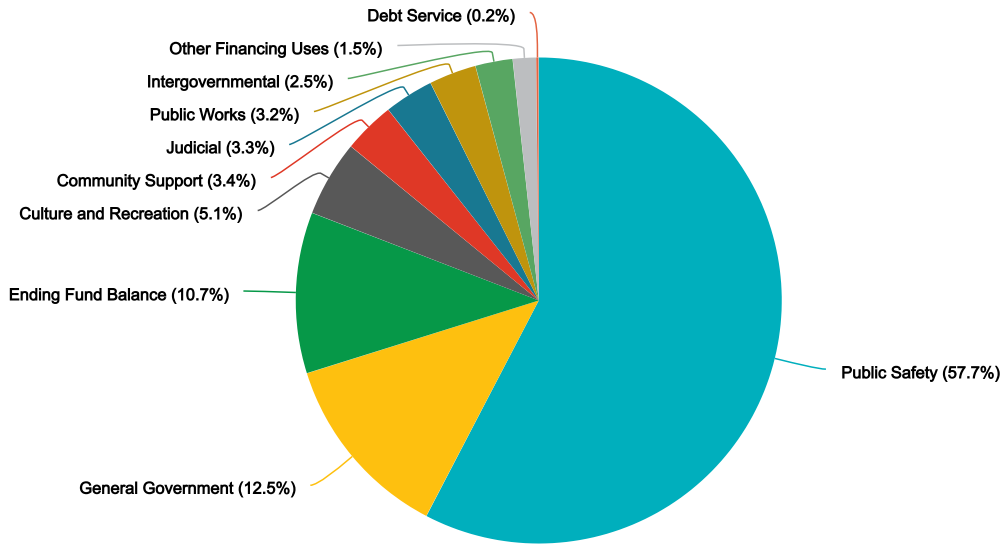


General Fund

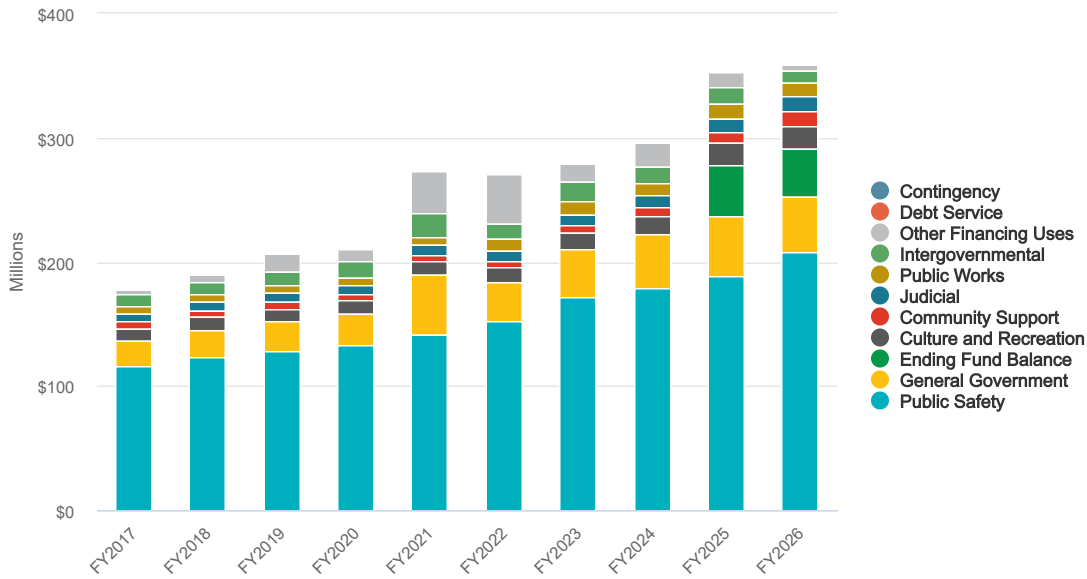
The **General Fund** is a Major Fund and is used to account for resources traditionally associated with government which are not required by law, regulation, or sound financial management policy to be accounted for in another fund. There are two general funds: one for the City of Reno and one for the Redevelopment Agency of the City of Reno (Note: for financial reporting purposes, the Redevelopment Agency is treated as a separate unit of the City).

Expenditures by Function

Budgeted Expenditures by Function Expenditures by Function - General Fund



Budgeted and Historical Expenditures by Function - General Fund



General Fund Summary of Sources and Uses: FY22-FY26

GENERAL FUND	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Projected	FY26 Budget
SOURCES					
Beginning Fund Balance	\$ 51,289,698	\$ 41,254,404	\$ 48,218,827	\$ 56,111,466	\$ 48,000,000
CTAX	94,501,974	93,449,652	96,359,149	97,000,303	98,940,309
Property Tax	65,601,314	70,905,726	77,160,511	84,122,200	88,995,575
Franchise Fees	31,001,621	37,349,096	37,353,517	36,926,854	37,240,632
Business Licenses & Permits	26,791,736	31,537,462	29,283,551	29,494,018	30,557,846
Intergovernmental	15,084,391	14,524,503	15,832,198	17,061,168	11,719,799
Charges for Services	15,282,721	20,807,804	23,484,790	28,718,401	25,157,034
Fines & Forfeits	3,100,303	3,383,688	3,183,012	3,513,895	3,617,596
Special Assessments	2,778,087	3,033,322	3,587,222	3,838,343	3,838,343
Miscellaneous	3,512,976	3,460,224	7,011,668	3,450,405	8,175,115
Other Financing Sources	2,941,238	8,889,348	11,275,291	5,609,237	3,619,601
TOTAL SOURCES	\$ 311,886,059	\$ 328,595,229	\$ 352,749,736	\$ 365,846,290	\$ 359,861,850
USES					
Salaries & Wages	\$ 115,633,570	\$ 129,301,461	\$ 137,833,910	\$ 149,383,012	\$ 157,672,782
Employee Benefits	73,678,075	76,316,149	81,301,688	88,562,509	103,528,677
Services & Supplies	39,495,105	57,904,266	55,192,758	67,238,818	53,972,872
Capital Outlay	1,057,854	1,618,337	3,001,517	1,306,373	-
Debt Service	655,912	688,457	605,701	605,701	605,701
Other Financing Uses	40,111,139	14,547,732	18,702,696	10,749,877	5,541,818
Ending Fund Balance	41,254,404	48,218,827	56,111,466	48,000,000	38,540,000
TOTAL USES	\$ 311,886,059	\$ 328,595,229	\$ 352,749,736	\$ 365,846,290	\$ 359,861,850

Special Revenue Funds are used to account for specific revenues that are restricted by law or policy to expenditures for a particular purpose. The City's Special Revenue Funds are:

Community Development Block Grant Funds/HOME Program - to account for Community Development Block Grants received for the purpose of providing better housing, improved living conditions, and economic opportunities for persons of low and moderate income.

Street Fund - to account for revenue sources restricted for expenditure on streets. These include the Ad Valorem tax override approved by the voters effective with FY1995, continuing through FY2038; motor vehicle fuel taxes received from the State of Nevada; and distributions from the County Road Fund.

Drainage Facility Impact Fee Fund – to account for fees that are paid to recover the costs related to drainage from developers and governmental entities, except the Washoe County School District, as building permits are issued in the Damonte Ranch Drainage District as approved by Washoe County through adoption of a specific plan and a development agreement with the Nevada Tri Partners.

Room Tax Fund - to account for a one percent City tax imposed upon the gross income from room rentals within the City. By ordinance, 50% of the revenues provided by this tax must be used for developing, building, maintaining, expanding, repairing, and operating City parks and other recreational facilities. The other half is used for City improvements or programs, the primary purpose of which is the improvement or betterment of the City as a final destination for visitors and tourism. A portion of these funds are distributed as grants to support local arts and culture events.

Court Funds - to account for assessments levied by the Reno Municipal Court. These funds are used for the improvement of the Court and construction of a new court facility. This includes: training and education of personnel, acquisition of capital goods, management and operational studies, audits, and acquisition of computers and other technology.

Forfeiture Fund – to account for revenues resulting from drug and other related crimes that are solved. Funds are restricted to law enforcement activities.

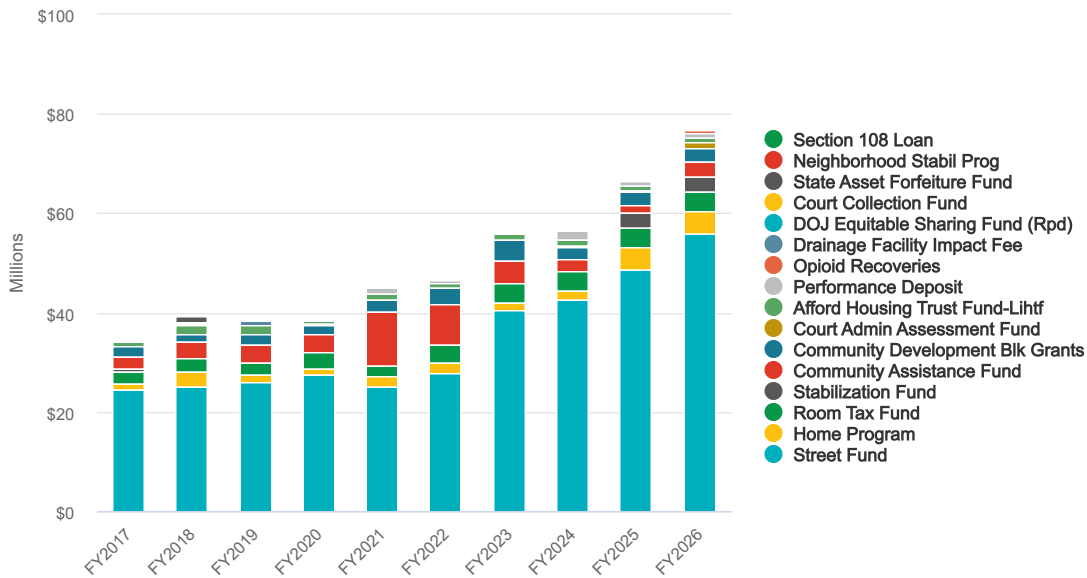
Opioid Fund – to account for revenue sources restricted for current and potential future funds which are related to opioid settlements.



Special Revenue Funds

Expenditures by Fund

Budgeted and Historical 2026 Expenditures by Fund



Special Revenue Funds History of Sources and Uses: FY22-FY26

SPECIAL REVENUE	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Projected	FY26 Budget
SOURCES					
Beginning Fund Balance	\$46,110,512	\$50,934,873	\$48,440,088	\$44,255,418	\$21,794,157
Property Taxes	20,568,246	22,231,338	24,196,266	26,400,000	27,997,749
Other Taxes	3,231,491	3,414,871	3,312,082	3,300,000	3,200,000
Fees, Licenses & Permits	4,290,904	3,879,938	4,083,871	4,292,076	4,255,000
Intergovernmental	22,453,710	20,718,658	14,155,333	17,153,877	18,345,033
Charges for Services	300	-	-	-	-
Fines and Forfeits	105,564	5,044	22,337	50,000	-
Miscellaneous	229,184	3,533,848	6,889,583	2,338,063	1,495,509
Other Financing Sources	1,011,671	147,500	50,270	54,085	50,000
TOTAL SOURCES	\$98,001,582	\$104,866,070	\$101,149,830	\$97,843,519	\$77,137,448
USES					
Salaries & Wages	\$5,868,515	\$6,806,661	\$7,717,524	\$9,261,203	\$9,890,998
Employee Benefits	3,317,544	3,636,871	4,320,701	5,284,775	5,922,752
Services & Supplies	23,490,034	23,784,675	21,092,440	32,540,779	24,385,892
Capital Outlay	12,082,616	19,202,775	20,116,086	25,807,605	16,708,203
Other Financing Uses	2,308,000	2,995,000	3,647,662	3,155,000	3,332,900
Ending Fund Balance	50,934,873	48,440,088	44,255,418	21,794,157	16,896,703
TOTAL USES	\$98,001,582	\$104,866,070	\$101,149,830	\$97,843,519	\$77,137,448

Debt Service Funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies. The City's Debt Service Funds are:



Debt Service Funds

Ad Valorem Debt Service Fund - to accumulate monies for payment of general obligation bonds and capital lease obligations of the City that are not required to be accounted for in proprietary funds.

Railroad Debt Fund - a Major Fund used to accumulate monies for payment of bonds for the construction of ReTRAC (train trench).

Event Center Debt Funds - to accumulate monies for payment of bonds for the construction of the Downtown Event Center and Ballroom.

Special Assessment Districts Debt Service Funds - to accumulate monies for payment of special assessment bonds of the City.

Debt Service Funds History of Sources and Uses: FY22 to FY26

DEBT SERVICE	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Projected	FY26 Budget
SOURCES					
Beginning Fund Balance	\$ 26,362,632	\$ 24,386,618	\$ 23,268,131	\$ 23,346,755	\$ 22,257,328
Intergovernmental	15,929,013	15,742,276	16,037,125	15,800,000	16,000,000
Taxes	9,473,851	9,458,520	9,050,220	9,760,000	9,740,000
Licenses and Fees	4,800	-	-	-	-
Miscellaneous	(164,327)	1,186,768	2,022,462	474,747	374,473
Special Assessments	1,655,325	1,674,430	1,683,044	1,684,578	400,275
Fines & Forfeits	16,262	19,230	59,052	-	-
Other Financing Sources	2,582,851	67,834,504	5,601,077	29,760,428	6,035,434
TOTAL SOURCES	\$ 55,860,407	\$ 120,302,346	\$ 57,721,111	\$ 80,826,508	\$ 54,807,510
USES					
Services & Supplies	\$ 155,138	\$ 343,212	\$ 180,780	\$ 159,595	\$ 229,600
Debt Service	31,318,649	33,344,919	34,193,576	56,663,162	27,178,275
Other Financing Uses	-	63,346,084	-	1,746,423	-
Ending Fund Balance	24,386,620	23,268,131	23,346,755	22,257,328	27,399,635
TOTAL USES	\$ 55,860,407	\$ 120,302,346	\$ 57,721,111	\$ 80,826,508	\$ 54,807,510

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the City is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the City decided that periodic determination of net income is appropriate for accountability purposes. The City's Enterprise Funds are:

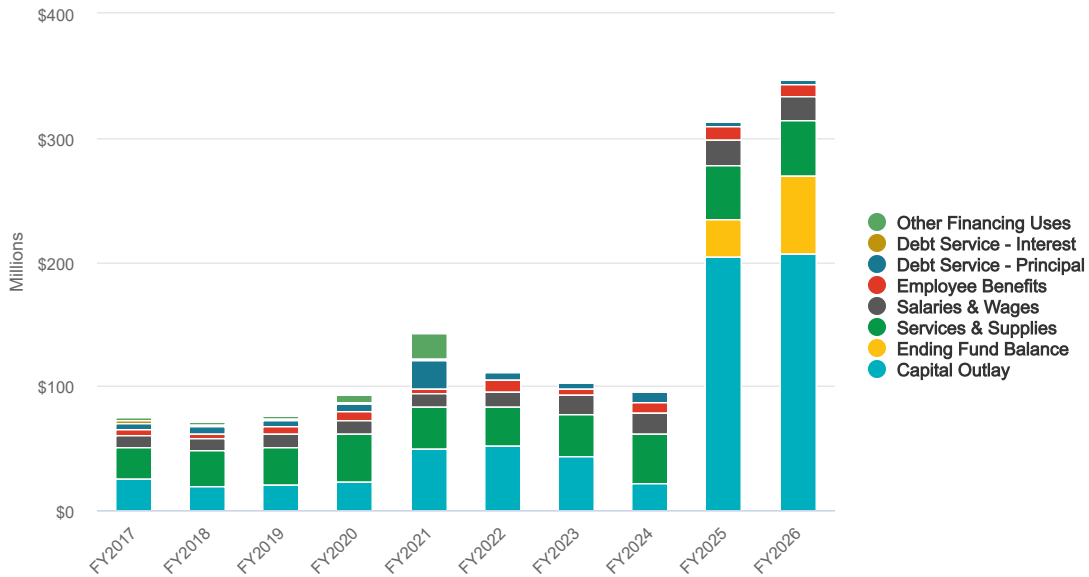
 **Enterprise Funds**

Sanitary Sewer Fund - a Major Fund used to account for sewer services provided to the residents of Reno and some residents of Washoe County and to account for connection fee revenues restricted for capital expenditures and the related projects.

Building Permit Fund - to account for activities involved in issuing a building permit and inspecting buildings for compliance with building and fire codes. Resources are provided by building permit and inspection fees.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Enterprise Funds History of Sources and Uses: FY22-FY26

ENTERPRISE FUNDS	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Projected	FY26 Budget
SOURCES					
Charges for Services	\$ 98,249,658	\$ 101,615,107	\$ 100,765,293	\$ 108,175,343	\$ 114,323,464
Fees, Licenses & Permits	366,490	400,210	416,760	413,000	423,175
Intergovernmental	496,210	2,389,896	1,201,447	16,809	30,658,900
Miscellaneous & Other	(5,604,429)	6,493,969	10,812,192	2,265,772	1,350,000
Fines and Forfeits	2,366,098	2,307,472	2,150,372	2,077,143	2,110,000
Other Financing Sources	27,881,873	3,290,773	-	50,000	69,950,000
Use of Net Assets Proprietary Funds	-	-	-	69,881,140	65,087,018
TOTAL SOURCES	\$ 123,755,900	\$ 116,497,427	\$ 115,346,064	\$ 182,879,207	\$ 283,902,557
USES					
Salaries & Wages	\$ 12,471,985	\$ 16,341,423	\$ 17,065,910	\$ 19,014,359	\$ 18,696,793
Employee Benefits	7,764,885	7,296,035	9,833,563	10,125,446	10,593,625
Services & Supplies	30,190,465	36,069,548	44,441,274	47,771,587	44,429,418
Capital Outlay	50,208,109	43,420,522	20,567,087	100,687,072	206,130,990
Debt Service	6,244,147	6,465,664	9,948,880	5,168,743	3,939,731
Other Financing Uses	-	112,000	112,000	112,000	112,000
Increase in Net Assets Proprietary Funds	16,876,309	6,792,235	13,377,350	-	-
TOTAL USES	\$ 123,755,900	\$ 116,497,427	\$ 115,346,064	\$ 182,879,207	\$ 283,902,557

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other governmental units on a cost- reimbursement basis. The City's Internal Service Funds are:



Internal Service Funds

Motor Vehicle Fund - to account for the costs of acquisition of motor vehicles and of operating a maintenance facility for motor vehicles used by City departments. Such costs are billed to the user department.

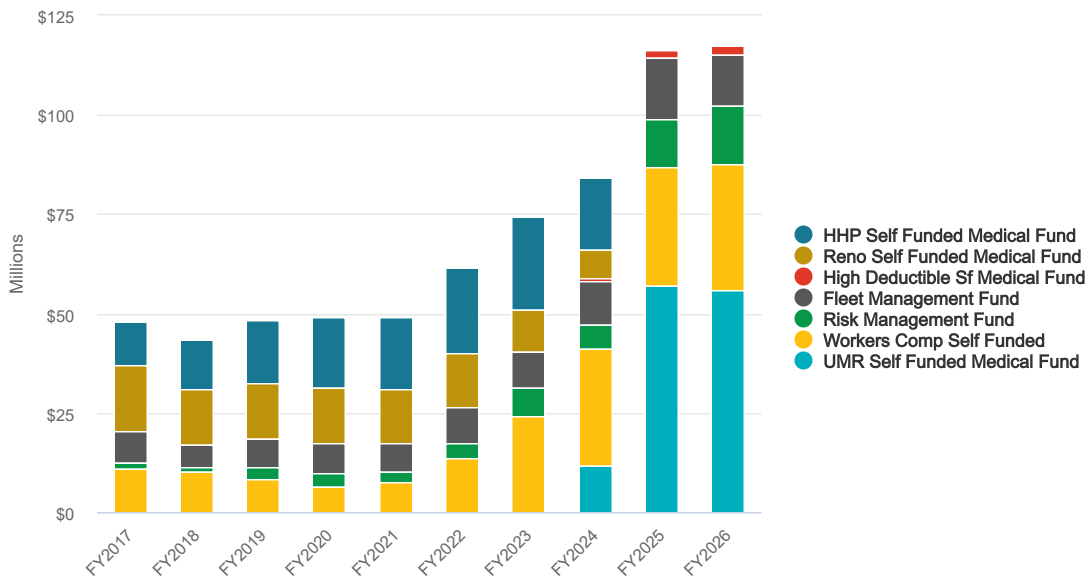
Risk Retention Fund - to account for the operations of the self-funded general insurance program.

Self-Funded Medical Fund - to account for the operations of the group health and accident insurance program.

Self-Funded Workers' Compensation Fund - to account for the operations of the self-funded workers' compensation program.

Expenditures by Fund

Budgeted and Historical 2026 Expenditures by Fund



Internal Service Funds History of Sources and Uses: FY22-FY26

INTERNAL SERVICE	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Projected	FY26 Budget
SOURCES					
Charges for Services	\$ 51,600,177	\$ 56,840,901	\$ 57,169,565	\$ 65,258,239	\$ 59,609,182
Intergovernmental	-	-	44,831	-	-
Miscellaneous & Other	901,958	6,195,374	11,069,005	2,197,861	585,759
Use of Net Assets Proprietary Funds	4,851,404	-	-	5,842,450	6,150,298
TOTAL SOURCES	\$ 57,353,539	\$ 63,036,275	\$ 68,283,401	\$ 73,298,550	\$ 66,345,239
USES					
Salaries & Wages	\$ 1,342,245	\$ 1,694,561	\$ 1,841,163	\$ 2,202,517	\$ 2,381,647
Employee Benefits	1,171,895	624,119	862,609	1,247,154	1,392,715
Services & Supplies	48,756,389	50,001,605	60,113,300	60,019,108	62,170,877
Capital Outlay	4,328,143	4,028,449	4,496,020	9,829,771	400,000
Increase in Net Assets	1,754,867	6,687,541	970,309	-	-
TOTAL USES	\$ 57,353,539	\$ 63,036,275	\$ 68,283,401	\$ 73,298,550	\$ 66,345,239

Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary or trust funds. The City's Capital Projects Funds are:



Capital Projects Funds

General (City) Capital Projects Funds - to account for general capital improvement projects and traffic signal and safety improvements not accounted for elsewhere. Current policy calls for the City to transfer a minimum of 1% of total general fund expenses to this fund each year to accumulate funds for capital improvements and capital maintenance of City facilities.

Parks Capital Projects Funds - to account for the acquisition and improvement of parks, playgrounds, and recreation facilities within the City. Resources are provided by the Residential Construction Tax.

Capital Tax Fund - to account for a special Ad Valorem tax levied by the County which can only be used for the purchase of capital assets and/or major repairs (not considered maintenance) of existing infrastructure. Resources can also be used to repay short-term financing to fund capital projects.

Capital Projects Funds History of Sources and Uses: FY22-FY26

	FY22	FY23	FY24	FY25	FY26
	Actual	Actual	Actual	Projected	Budget
CAPITAL PROJECTS					
SOURCES					
Beginning Fund Balance	\$ 54,380,298	\$ 76,438,064	\$ 106,373,040	\$ 58,447,021	\$ 15,331,200
Charges for Services	1,250,358	1,282,676	1,174,342	1,120,000	1,100,000
Fees, Licenses & Permits	557,512	429,240	338,731	230,500	326,109
Intergovernmental	5,516,910	16,440,358	16,863,326	20,875,000	1,203,821
Miscellaneous	(885,088)	6,527,935	11,458,831	1,026,000	1,025,000
Other Taxes	3,018,918	1,970,974	1,447,968	990,000	850,000
Fines and Forfeits	14,170	-	3,660	-	-
Other Financing Sources	41,904,221	72,904,264	13,954,692	5,684,376	240,000
TOTAL SOURCES	\$ 105,757,300	\$ 175,993,511	\$ 151,614,590	\$ 88,372,897	\$ 20,076,130
USES					
Salaries & Wages	\$ -	\$ -	\$ 140,562	\$ -	\$ 211,544
Employee Benefits	-	-	73,261	-	117,277
Services & Supplies	15,977,225	13,514,320	9,955,204	22,386,712	835,000
Capital Outlay	13,206,011	55,970,151	76,702,658	49,652,369	8,575,000
Other Financing Uses	136,000	136,000	6,295,884	1,002,616	1,083,317
Ending Fund Balance	76,438,064	106,373,040	58,447,021	15,331,200	9,253,992
TOTAL USES	\$ 105,757,300	\$ 175,993,511	\$ 151,614,590	\$ 88,372,897	\$ 20,076,130

General Capital Project funding was paused for FY26 due to budgetary constraints caused by slow revenue growth.

FUNDING SOURCES

Consolidated Tax (CTAX) Summary

Consolidated Tax (CTAX) revenues include sales and use taxes, cigarette and liquor taxes, motor vehicle privilege taxes, and real property transfer taxes. These taxes have been brought together into a consolidated tax. They are collected by the State, consolidated, and then distributed to the various governmental agencies based on a series of formulas developed by the Nevada Department of Taxation. Population, assessed value, and growth rates are factors used in the distribution formula. The State-wide sales and use tax rate totals 8.265%, of which 2.25% is for the City/County Relief Tax, which is distributed to the cities and counties throughout the State. The County also has a rate of 0.875% for specific County-wide projects. The remainder of the tax revenues are distributed to the State and other agencies as specifically authorized by statute.

City staff reviews the State's projections and further evaluates local conditions, including building permits, sewer connection fees, construction data, employment rate, and other economic indicators to project CTAX revenues.

After a period of significant growth during and immediately following the COVID-19 pandemic, CTAX revenues began to slow down and flatten during the FY23 & FY24 budget years. This slowdown has continued with FY25 CTAX revenue projected to come in 5% under the adopted budget of \$102M. FY25 CTAX receipts are projected to come in flat with no growth over FY24 actuals. For FY26, the City is projecting CTAX will grow a modest 2% or \$1.9M from FY25 estimated receipts. This projection is in line with the State's growth projection for the upcoming fiscal year.

\$98,940,309 **-\$3,218,891**
 (-3.15% vs. prior year)

Consolidated Tax (CTAX) Proposed and Historical Budget vs. Actual

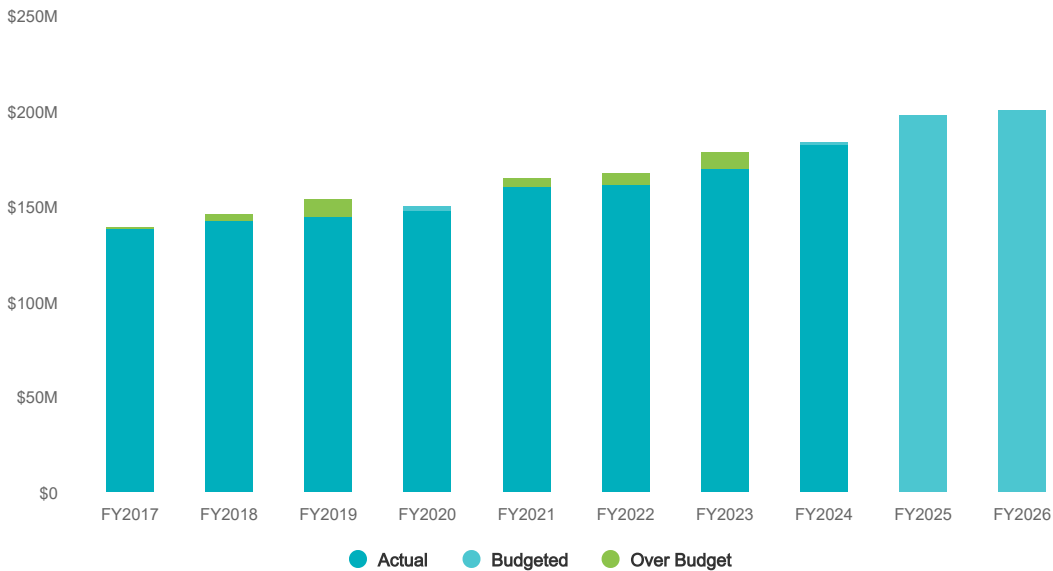


Charges for Services Summary

Service Charges are the largest single revenue category for the City. Enterprise Fund Service Charges account for 57% of total charges for services, which include sewer fees for the operation and/or expansion of the City's sewer system and building permit fees. Internal Service Fund Service Charges account for 30% of the total charges for services, which include the City's self-funded medical plan, motor vehicle, risk retention, and workers' compensation funds. General Fund Service Charges account for 13% of total charges for services, which include public safety service charges, public works service charges, municipal court service charges, parks & recreation service charges, and general administrative fees. Capital Projects Fund Service Charges account for <1% of the total charges, which include the \$2 per room AB 376 Room Surcharge.

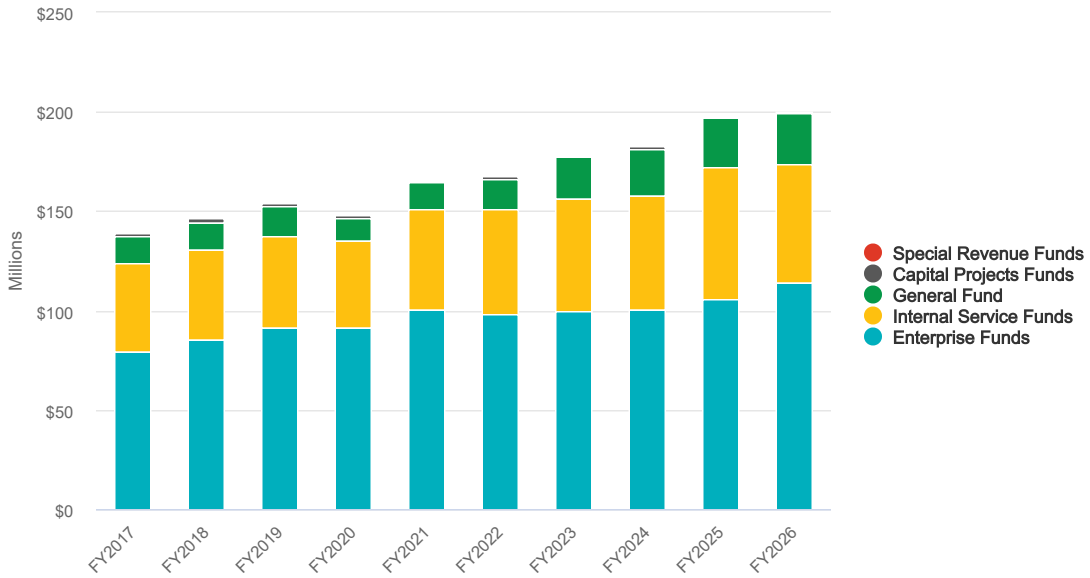
\$200,176,753 **\$2,197,208**
 (1.11% vs. prior year)

Charges for Services Proposed and Historical Budget vs. Actual



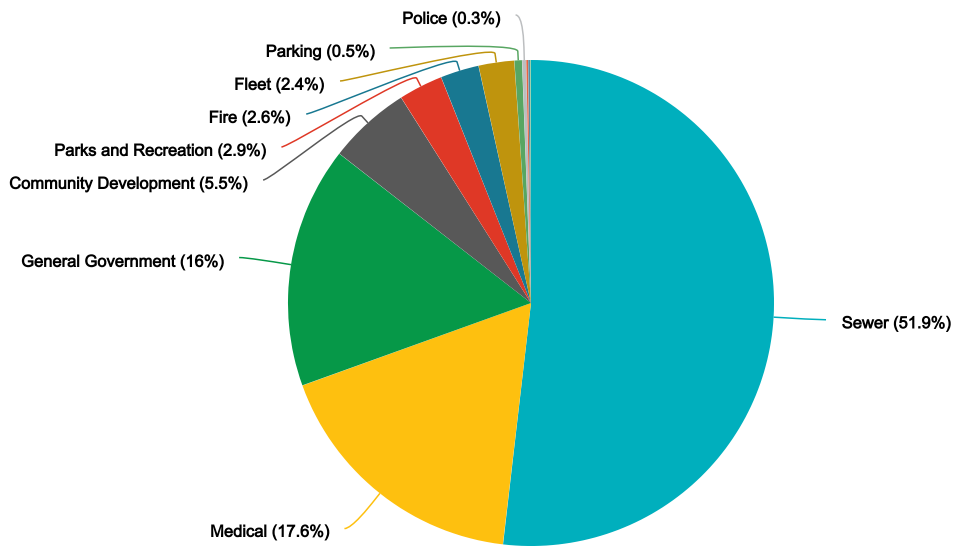
Revenue by Fund - Charges for Services

Budgeted and Historical Revenue by Fund

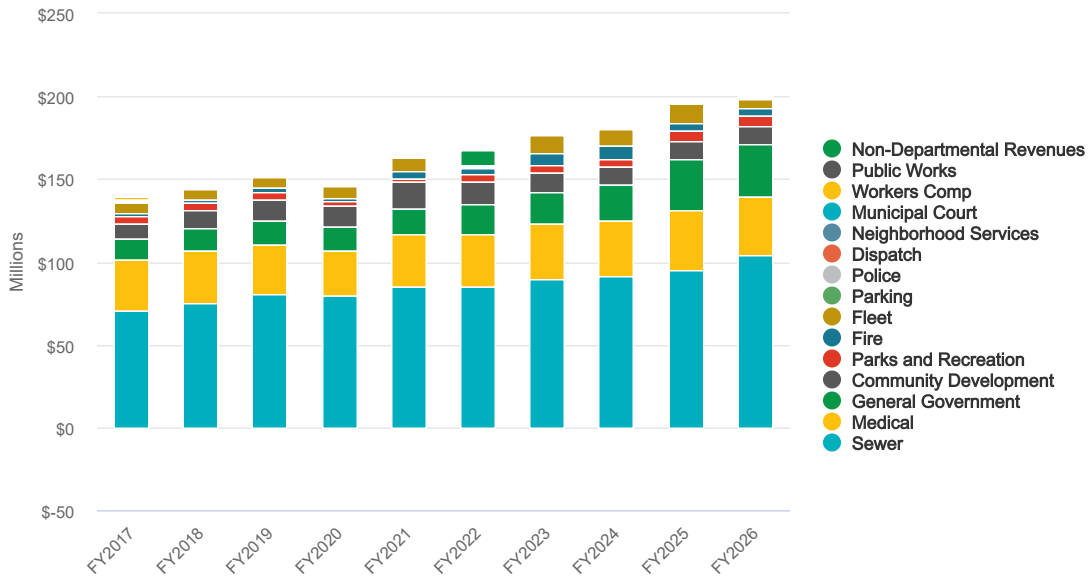


Revenue by Department - Charges for Services

Projected 2026 Revenue by Department



Budgeted and Historical Revenue by Department - Charges for Services



Property Taxes (Ad Valorem) Summary

Property Taxes

The State calculates the tax rate and revenues received from Ad Valorem for all local governments. The formula used to calculate the tax rate and revenues is set by statute. The City Council may adopt a tax rate below that determined by the formula, but they may not increase it above the formula without voter approval. The maximum total overlapping tax rate for the City of Reno is \$3.66 per \$100 of assessed valuation. By state law, property is assessed at 35% of taxable value. The taxable value equals the replacement value of improvements, less depreciation, plus the value of the land. The formula used to calculate the Ad Valorem tax rate and allowable revenues is summarized as follows:

Step 1	$\text{PY's Ad Valorem Revenue Base} \times 1.03 \text{ (3\% growth)}$	+	$\text{Value of Property on PY's Tax Roll} \times 100$	=	Base Tax Rate
---------------	--	---	--	---	---------------

Greater of: Revenue

Step 2	$\text{Base Rate from Step 1 or PY's Base Tax Rate} \times \text{CY Assessed Value}$	+	$\text{Allowed Ad Valorem Revenue Base}$	+	$\text{Allowed by Voter or Legislative Overrides}$	=	Total Allowed Ad Valorem Revenue
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Ad Valorem revenues are accounted for in the General Fund, where they are the second largest revenue source, representing 29% of the total. A portion of Ad Valorem also goes to the Street Fund, a special revenue fund, for neighborhood street maintenance as approved by the voters in 1994.

Property Tax Cap/Abatement

In April 2005, the Nevada State Legislature passed a law that caps a primary residential property's tax increase over the prior tax year to 3%, with the exception of property tax that is new to the tax roll. Per Nevada State Law, property taxes on primary residential properties could only go up 3% from the prior tax year, unless the General Tax Cap is less than 3%.

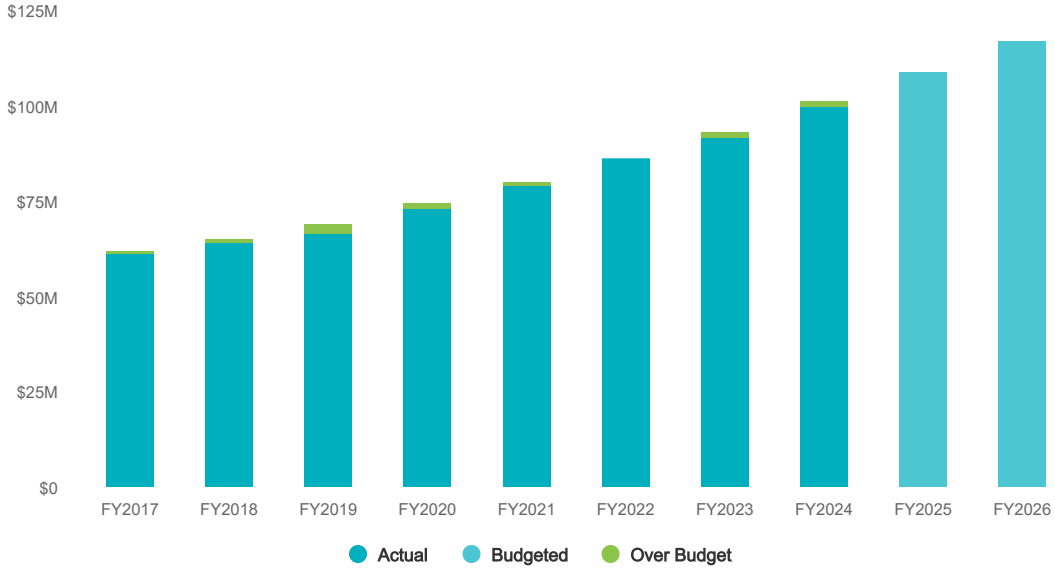
The General Tax Cap is calculated to be the greater of either:

1. twice the consumer price index (CPI) percent change in the prior year, or
2. the rolling percentage average change of assessed value over a 10-year period for each county.

The City is projecting a 6% increase (\$6.5M) in property tax revenue from FY25 estimated receipts. The increase is projected to come from the general tax cap on existing properties and also from new properties coming onto the tax roll where the tax cap/abatement does not apply.

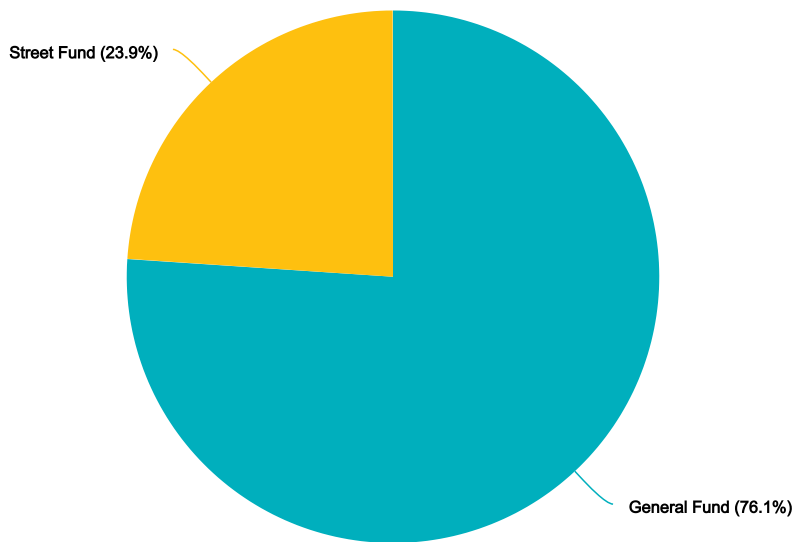
\$116,993,324 **\$8,078,271**
 (7.42% vs. prior year)

Property Taxes (Ad Valorem) Proposed and Historical Budget vs. Actual

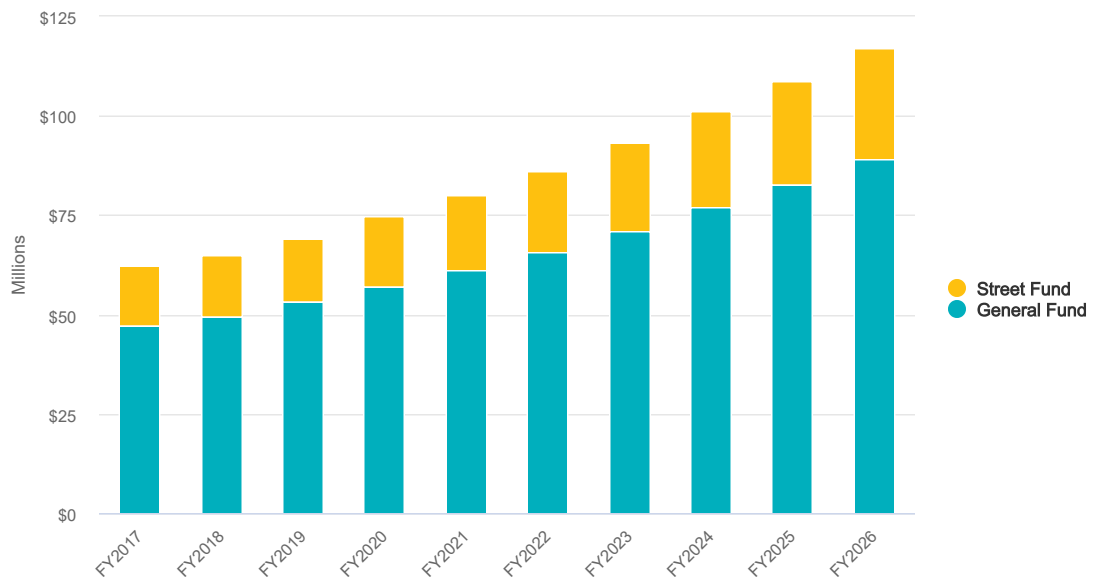


Revenue by Fund - Property Taxes (Ad Valorem)

Projected 2026 Revenue by Fund



Budgeted and Historical Revenue by Fund - Property Taxes (Ad Valorem)



Licenses, Permits, and Franchise Fees Summary

Business licenses, permits, and franchise fees are another major resource for the General Fund, comprising 21.7% of all General Fund revenues. Approximately 45% of all licenses, permits, and franchise fees consist of business, city gaming, and liquor licenses. Business license fees are assessed against all entities doing business within the corporate limits of the City. They may be “flat” fees where a business pays a prescribed amount based on the nature and size of the business; or “gross receipts” fees which are a percentage of gross income. City gaming fees are a flat fee based on the number of gaming devices on the property. Projections for licenses and permit revenues were based on an analysis of recent trends, new and updated fees, and changes in the fee structure for business licenses.

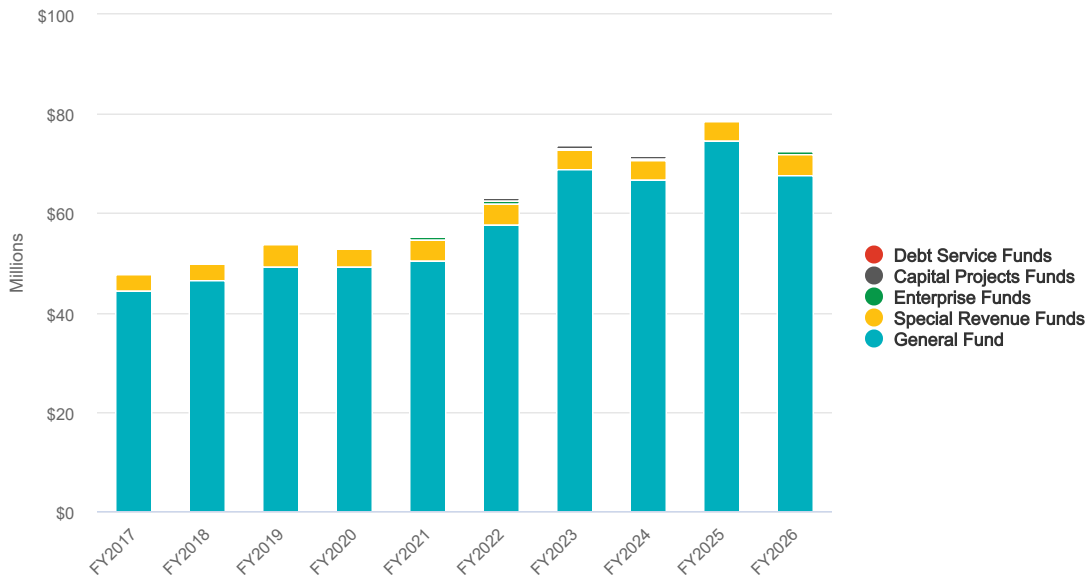
\$72,802,762 **-\$6,483,841**
 (-8.18% vs. prior year)

Licenses, Permits, and Franchise Fees Proposed and Historical Budget vs. Actual



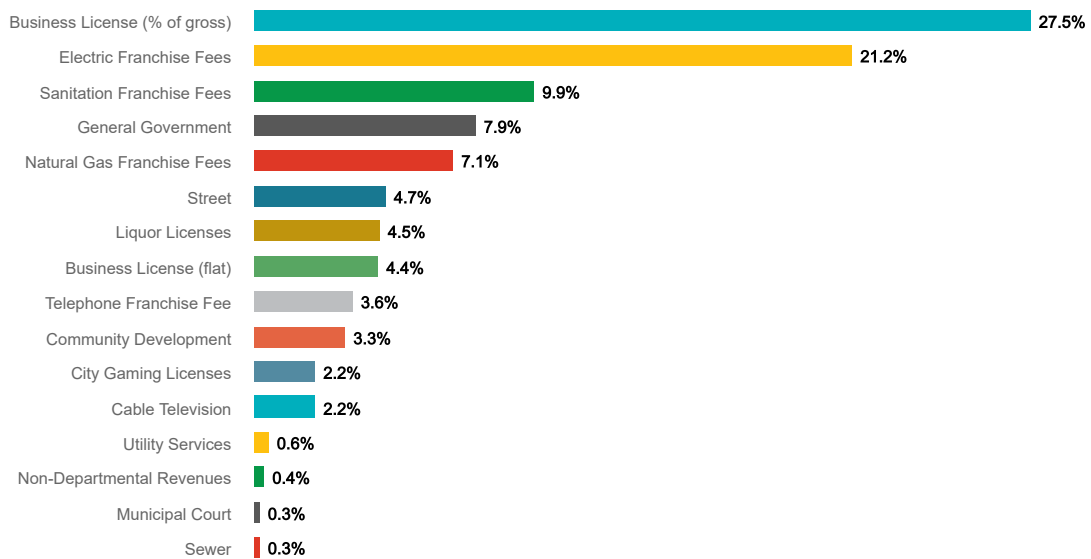
Revenue by Fund - Licenses, Permits, and Franchise Fees

Budgeted and Historical Revenue by Fund



Revenue by Type - Licenses, Permits, and Franchise Fees

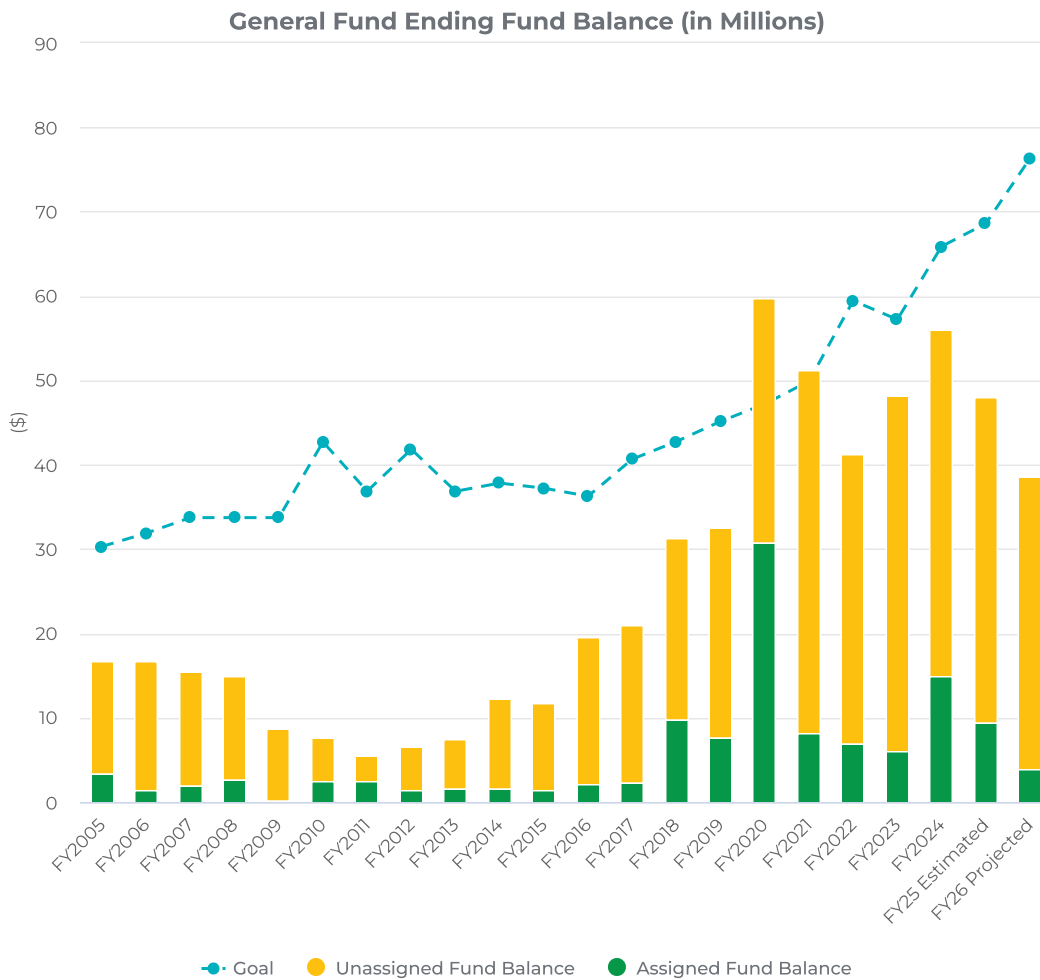
Projected 2026 Revenue by Type



Fund Balance Summary

Fiscal sustainability and achieving a resilient budget require a healthy fund balance in order to offset potential unanticipated revenue shocks to the City or provide one-time funding for specific projects. To achieve this goal, we have created a budget policy to maintain our General Fund Unassigned Fund Balance between 8.3 to 25% of operating expenses. This policy pertains to the unassigned fund balance — any assigned fund balance would be above and beyond this policy as these funds have already been earmarked to cover specific expenditures or programs. Other funds will maintain an adequate fund balance based on the requirements under the Nevada Revised Statutes and Nevada Administrative Code, Reno City Charter and Reno Municipal Code, City Council policies and fund management best practices. Other funds may have specific fund balance requirements due to the nature and use of the funds — for example, some Debt Service Funds may require specific fund balance levels to meet the terms of the bond issuance.

General Fund Balance History



The General Fund Ending Fund Balance table provides a historical overview of the fund balance for both Assigned and Unassigned Fund Balance. The goal listed above represents the top of the City's current budget fund policy target of 25%.

FY2020 & FY2021 reflect a higher than usual fund balance due to CARES Act funding received by the City. These funds were utilized in accordance with Federal guidance.

DEPARTMENTS

City Council



Hillary Schieve
Mayor

We are a thriving urban center known for our world-class colleges, vibrant culture, diverse outdoor activities, and innovative industries.

The Reno city government aspires to be as exceptional as our city. Our vision is to have a city government that works to enhance our city's quality of life by listening to and valuing the needs of all citizens. When we can listen to the needs of the people and provide them with the services and leadership they are asking for, then we'll have a city government that truly reflects the best qualities of the place we call home.

City Mission Statement, Strategic Plan, & Service Programs

City Mission Statement

Creating a community that people are proud to call home.

Overarching Goals

- **Fiscal Sustainability** — Promote financial stability through long-term planning, pursuit of alternative revenue sources, and debt management.
- **Public Safety** — Foster a safe city through enhanced public safety, prevention, and emergency response programs.
- **Economic Opportunity, Homelessness, and Affordable Housing** — Work in partnership with other agencies to increase economic opportunities for residents, address the many impacts of homelessness, and support the creation and maintenance of affordable housing.
- **Economic and Community Development** — Achieve a well-planned and economically sustainable Reno through proactive business attraction, community investment, a quality business environment, and efficient development services.
- **Infrastructure, Climate Change and Environmental Sustainability** — Improve the City's infrastructure and protect the environment.
- **Arts, Parks and Historical Resources** — Enhance the community's living experience through the arts, its public parks, and historical resources.
- **Governance & Organizational Effectiveness** — The foundation for achieving the Strategic Plan goals and strategies is having a highly effective governance team and organization.

Boards and Commissions

Boards and commissions play an essential role in the governance of the City of Reno. These bodies enable public participation, ensure diverse community representation, and provide informed expertise on a wide range of issues that affect our city. Council members serve as liaisons or members to 45 boards and commissions, both internal and external. Their involvement in these bodies allows for transparency, and the opportunity to bring their insights back to the council. Ultimately, this leads to more informed, accountable, and effective governance.

Service Programs

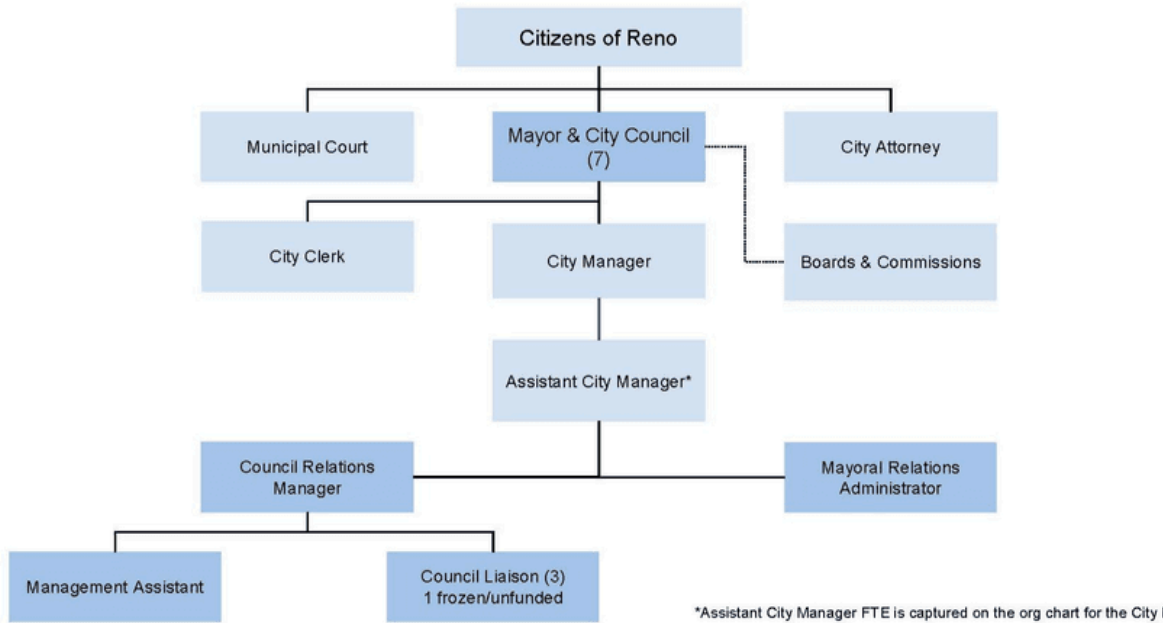
The City Council budget is focused on services that the City of Reno delivers to the residents of Reno. Since services are delivered through programs, the City Council appropriates all funds at the program level. The following pages provide detailed information about the various programs within departments.

Positions

Program	FTE's
Legislative	7.00
Council Relations	6.00
City Council Total FTE's	13.00

City Council

Organization Chart

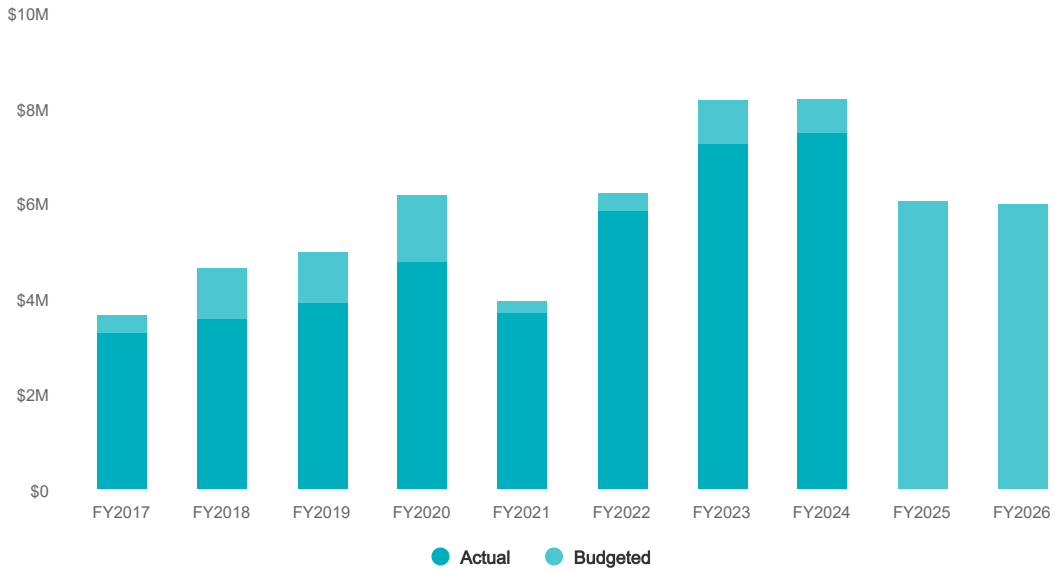


*Assistant City Manager FTE is captured on the org chart for the City Manager's Office

Expenditures Summary - City Council

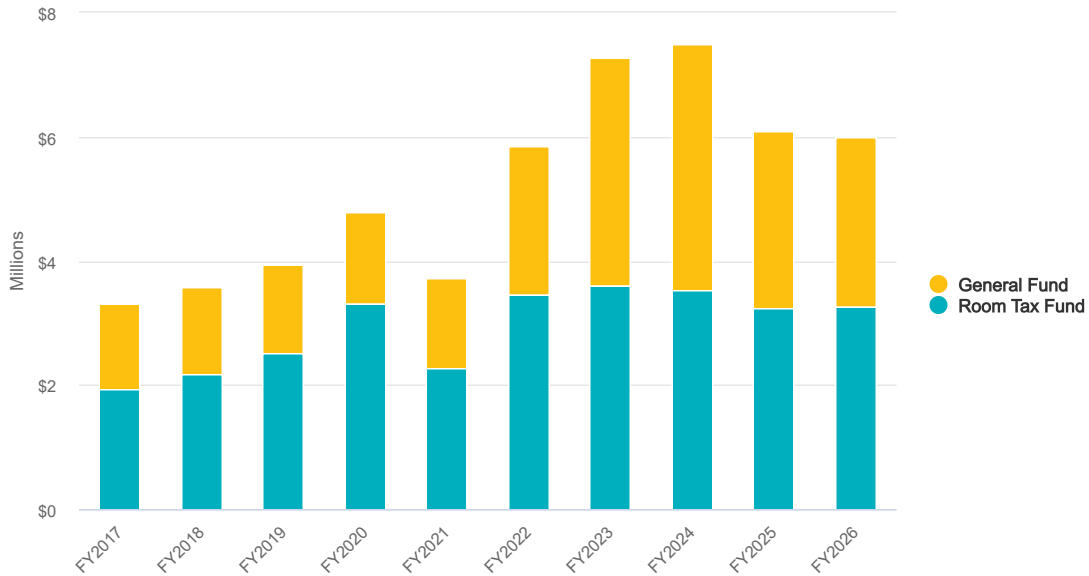
\$5,997,863 **-\$86,701**
(-1.42% vs. prior year)

City Council Proposed and Historical Budget vs. Actual



Expenditures by Fund - City Council

Budgeted and Historical Expenditures by Fund

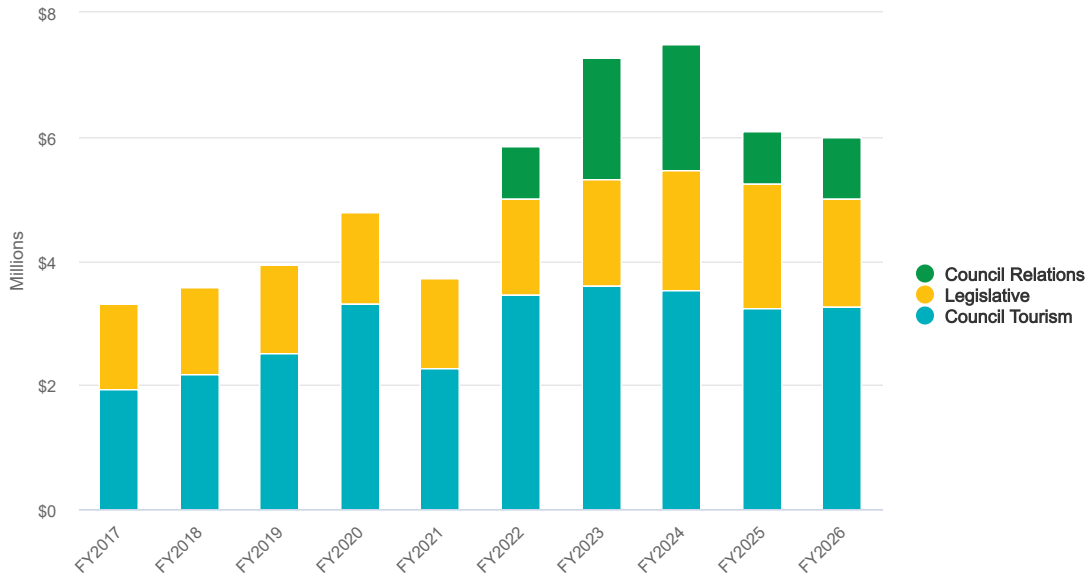


Resources in the Room Tax fund are split 50/50 between City Council directed projects and the Parks and Recreation Department. The portion allocated to fund Parks and Recreation is transferred to the General Fund to partially fund the expenses for that department. The amounts reflected in the charts and tables represent the full balance of the Room Tax Fund and include amounts reserved for the Parks and Recreation Department.

Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
General Fund	\$3,973,161	\$2,800,262	\$2,733,567	-4%
Room Tax Fund	\$3,524,173	\$3,699,973	\$3,264,296	0.8%
Total:	\$7,497,334	\$6,500,235	\$5,997,863	-1.4%

Expenditures by Program - City Council

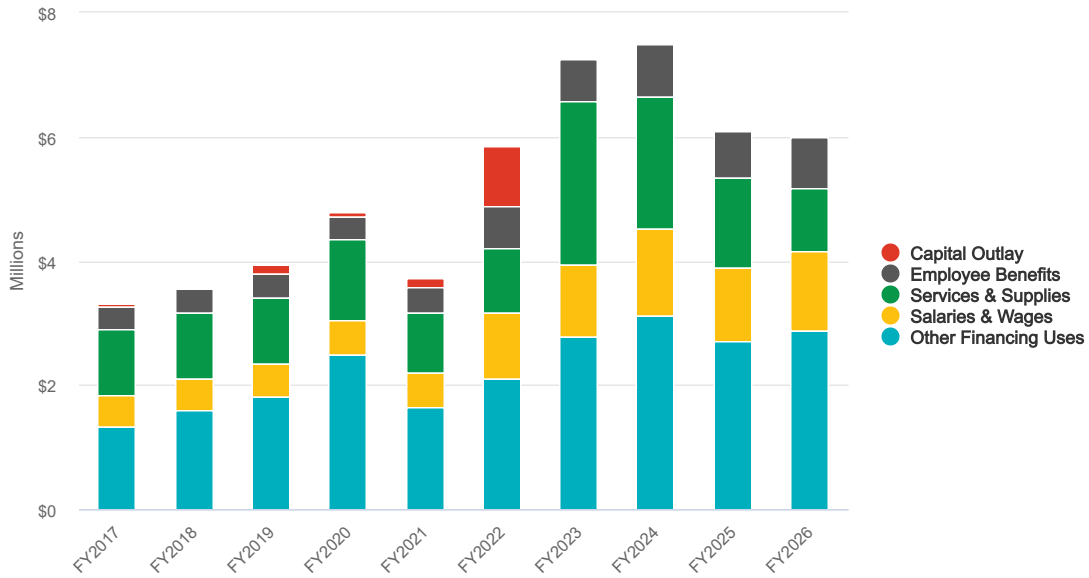
Budgeted and Historical Expenditures by Program



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expenditures				
General Government				
City Council				
Legislative	\$1,936,741	\$1,924,472	\$1,736,676	-13.1%
Council Relations	\$2,036,420	\$875,790	\$996,891	17.4%
Council Tourism	\$3,524,173	\$3,699,973	\$3,264,296	0.8%
Total City Council:	\$7,497,334	\$6,500,235	\$5,997,863	-1.4%
Total General Government:	\$7,497,334	\$6,500,235	\$5,997,863	-1.4%
Total Expenditures:	\$7,497,334	\$6,500,235	\$5,997,863	-1.4%

Expenditures by Expense Type - City Council

Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expense Objects				
Salaries & Wages	\$1,403,748	\$1,209,827	\$1,286,481	7.5%
Employee Benefits	\$850,022	\$750,274	\$837,536	12.4%
Services & Supplies	\$2,118,564	\$1,825,134	\$995,946	-31%
Other Financing Uses	\$3,125,000	\$2,700,000	\$2,877,900	6.6%
Capital Outlay	\$0	\$15,000	\$0	0%
Total Expense Objects:	\$7,497,334	\$6,500,235	\$5,997,863	-1.4%

Council Relations



Jenica Finnegan
Council Relations Manager

Mission

The Council Relations Division is dedicated to empowering Council members by delivering comprehensive administrative, logistical, and strategic support. Our mission is to promote effective governance, enhance Council operations, and facilitate responsive service to constituent needs. We aim to build stronger community connections through programs such as Neighborhood Advisory Boards (NABs), Council Connects, and public forums.

Overview

The Council Relations Division serves as a central support hub for the City Council. We streamline scheduling, manage council discretionary funds, and track donation compliance. We coordinate with internal departments to resolve constituent issues efficiently and bolster public engagement through strategic community outreach initiatives. Our team also plays a vital role in organizing Council-sponsored events and enhancing transparency in council operations.

By the Numbers

*Up to **\$245K**
in discretionary
fund allocations
and processing*

***100%**
of constituent
concerns logged
and monitored*

***100%**
of intern tasks
logged and
assigned*

Core Services

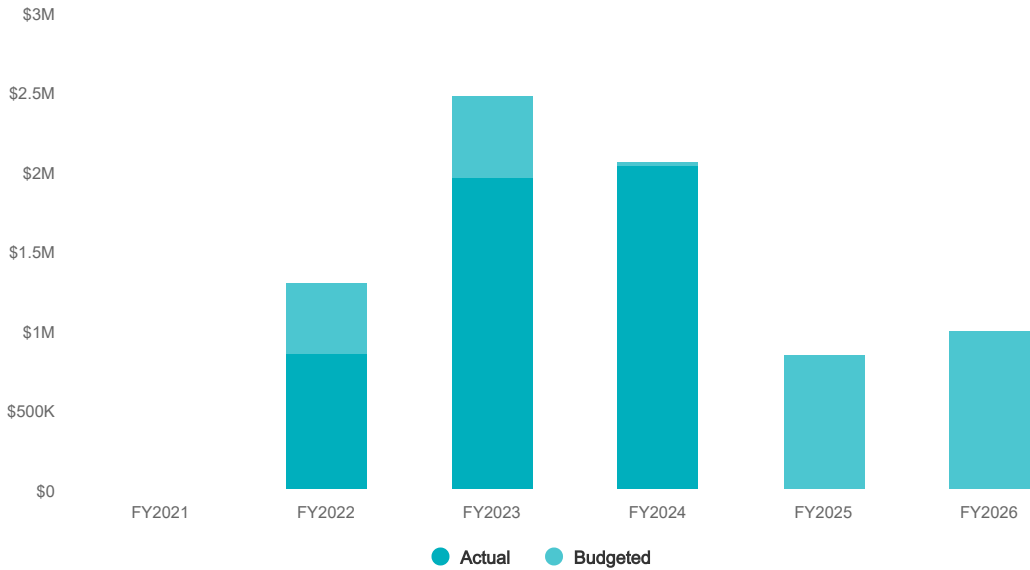
Facilitate Neighborhood Advisory Boards (NABs), provide interdepartmental collaboration and constituent concern resolution, manage Council discretionary funds and ensure policy compliance, coordinate Council-funded activities, and provide scheduling and administrative support.



Expenditures Summary - Council Relations

\$996,891 **\$147,595**
(17.38% vs. prior year)

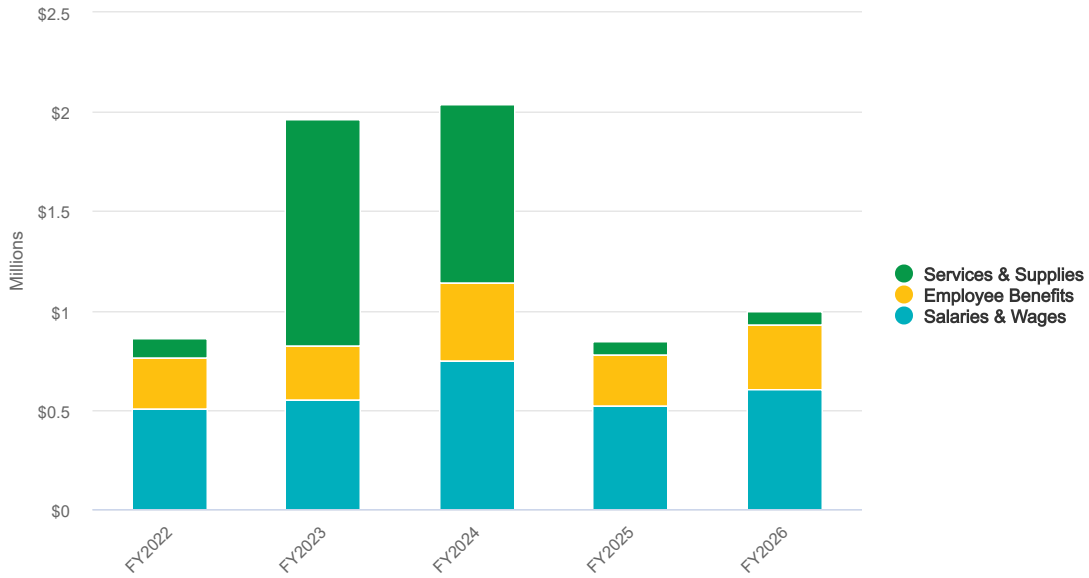
Council Relations Proposed and Historical Budget vs. Actual



Consolidation and restructuring of the Council Relations program began in FY22 and has extended through FY26 with budgeted amounts reassessed to more closely match actuals. Prior fiscal year expenditures can be found in the City Manager's Office section.

Expenditures by Expense Type - Council Relations

Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expense Objects				
Salaries & Wages	\$750,854	\$531,880	\$602,848	16.3%
Employee Benefits	\$385,942	\$267,622	\$329,343	25.5%
Services & Supplies	\$899,623	\$76,288	\$64,700	-5.5%
Total Expense Objects:	\$2,036,420	\$875,790	\$996,891	17.4%

Service Delivery Measures

Measures	2024 Actual	2025 Target	2026 Target	Strategic Priority Alignment	Core Service Alignment
Total number of scheduling requests processed	7923	2570	2570	Governance and Organizational Effectiveness	Council Relations
Percentage of scheduling requests responded to within 24 hours	100%	100%	100%	Governance and Organizational Effectiveness	Council Relations
Total number of Neighborhood Advisory Boards held annually	39	31	TBD	Governance and Organizational Effectiveness	Council Relations
Percentage of Neighborhood Advisory Board agendas posted on time	100%	100%	100%	Governance and Organizational Effectiveness	Council Relations
Total number of Council-sponsored community events	39	22	12	Governance and Organizational Effectiveness	Council Relations

Top Accomplishment from FY25



1. Successfully hosted community-focused events such as pool days, Council Connects, Fall Festival, Emergency Preparedness Open House, and staff appreciation events
2. Oversaw the allocation and processing of discretionary funds for all seven elected officials
3. Facilitated the Neighborhood Advisory Board resolution to realign districts into six wards
4. Recruited and onboarded Council Relations interns and liaisons
5. Implemented ongoing process improvements within the division for enhanced efficiency

Upcoming Initiatives for the Budget Year



1. Reexamine the roles and responsibilities of current team members
2. Participate in the public engagement review process to identify opportunities for Council to connect with constituents
3. Implement time-tracking practices to better serve equitable service delivery

Business Licensing



Lance Ferrato
Director of Business Licensing

Overview

The Business Licensing Department is responsible for the licensure of all businesses operating in the City of Reno. Specifically, the Department reviews and processes applications; bills and collects associated fees; and monitors businesses for compliance with Reno Municipal Code (“RMC”), State Regulation, and/or Nevada Revised Statutes as necessary. Additionally, the Department permits and monitors all special events (public property) and special activities (private property) held in the City.

Positions

Program	FTE's
Business License	10.95
Program & Service Management	1.55
Special Events	1.50
Business License Total FTE's	14.00

Business Licensing

Organization Chart



By the Numbers

\$25M <i>Licensing revenue collected</i>	2,199 <i>New business licenses issued</i>	118 <i>Privileged license applications</i>	19,239 <i>Licenses renewed</i>
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Core Services

Business Licensing Licensing/Compliance

Guide customers through the process of starting or expanding a business in the city. Ensure businesses operating within Reno are properly licensed and compliant with all applicable regulations.

Renewal/Collections

Ensure businesses hold current licenses, assist with renewals and necessary amendments, and investigate/collect on delinquent accounts.

Special Events & Activities

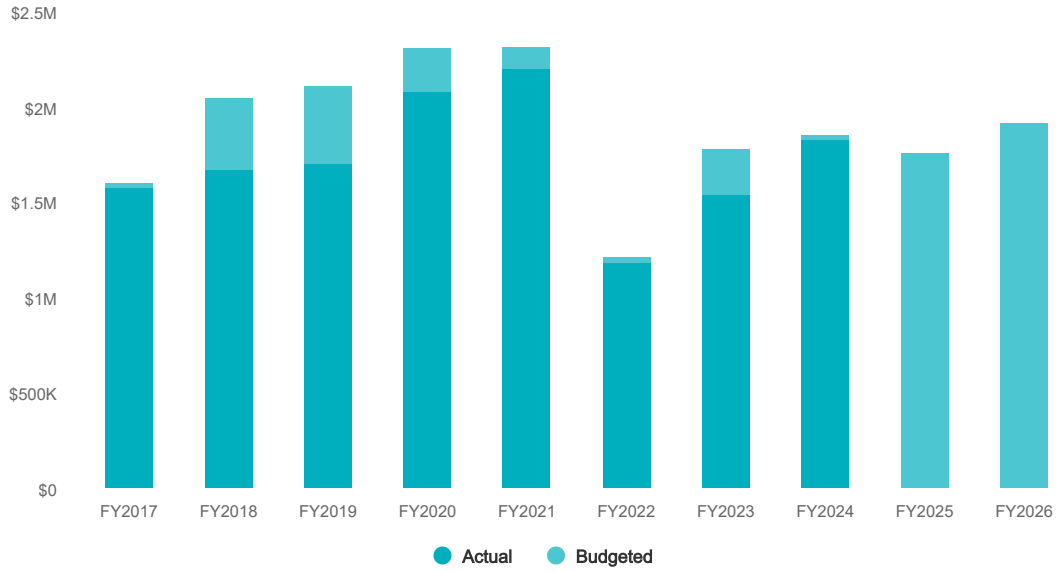
Guide customers through the process of holding special events and special activities within the city.



Expenditures Summary - Business Licensing

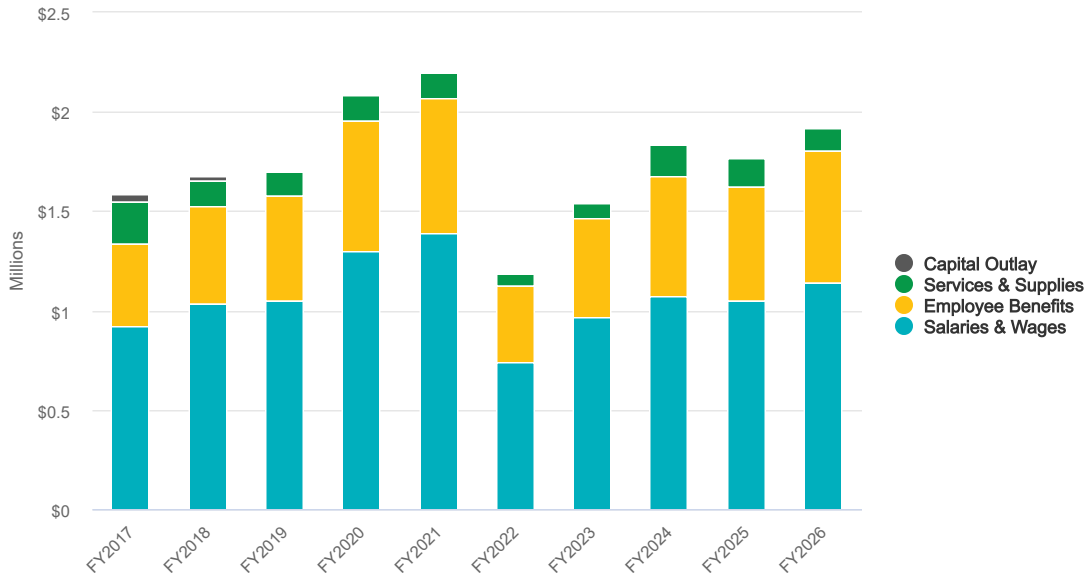
\$1,915,975 **\$151,458**
(8.58% vs. prior year)

Business Licensing Proposed and Historical Budget vs. Actual



Expenditures by Expense Type - Business Licensing

Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expense Objects				
Salaries & Wages	\$1,072,828	\$1,031,587	\$1,140,523	8.7%
Employee Benefits	\$605,626	\$541,318	\$665,252	15.4%
Services & Supplies	\$156,991	\$168,833	\$110,200	-20.8%
Total Expense Objects:	\$1,835,445	\$1,741,738	\$1,915,975	8.6%

Service Delivery Measures

Measure	2024 Actual	2025 Target	2026 Target	Strategic Priority Alignment	Core Service Alignment
Percent of delinquent accounts paid-outstanding fee collection rate	N/A*	94%	100%	Economic & Community Development	Renewals/Collections
Percent of unlicensed accounts paid-outstanding fee collection rate (provisionals)	97%	94%	100%	Economic & Community Development	Licensing/Compliance
Percentage of new business license applications reviewed and processed within 10 days (including amendments)	77%	71%	100%	Economic & Community Development	Licensing/Compliance
Percentage of new business license applications issued after completion of applicable reviews within 3 days	93%	93%	100%	Economic & Community Development	Licensing/Compliance
Percentage of business license renewals completed online-online renewal rate	50%	60%	95%	Economic & Community Development	Renewals/Collections
Percentage of business licensing complaints/issues addressed within 10 days of request	N/A*	N/A*	90%	Economic & Community Development	Licensing/Compliance

*N/A - Measure is in development and reportable data is unavailable for this period.

Top Accomplishments from FY25



1. Increased involvement in community engagement efforts, including collaborating with the Institute of Justice, Cities Work program and holding monthly business information sessions with the Reno/Sparks Chamber of Commerce.
2. The Department entered into a contract with Open Counter, a business licensing application, to improve online business license application guidance.
3. Expanded the business compliance program to include annual reviews of tobacco paraphernalia retail businesses.
4. The Department added a Management Analyst to support operational and strategic functions.
5. Continued implementation/modification to the online portal for business licensing and special event/special activity applications.

Upcoming Initiatives in Budget Year



1. Continue researching best practices and engaging with community stakeholders to update the business licensing code. Pending Council direction, more immediate amendments could include nonprofit registration and short-term rental licensing.
2. Continue developing and implementing the Open Counter platform to make business license application process easier and more accessible.
3. Pursue 100% online customer interaction for business license applications and renewals.
4. Continue to update Accela internally to improve business processes via automation, e.g., notices, reminders, task management, etc.

City Attorney



Karl Hall
City Attorney

Mission

Civil Division

The Civil Division strives to provide readily accessible, cost-effective, and high quality legal advice and counsel to City Council and staff.

Criminal Division

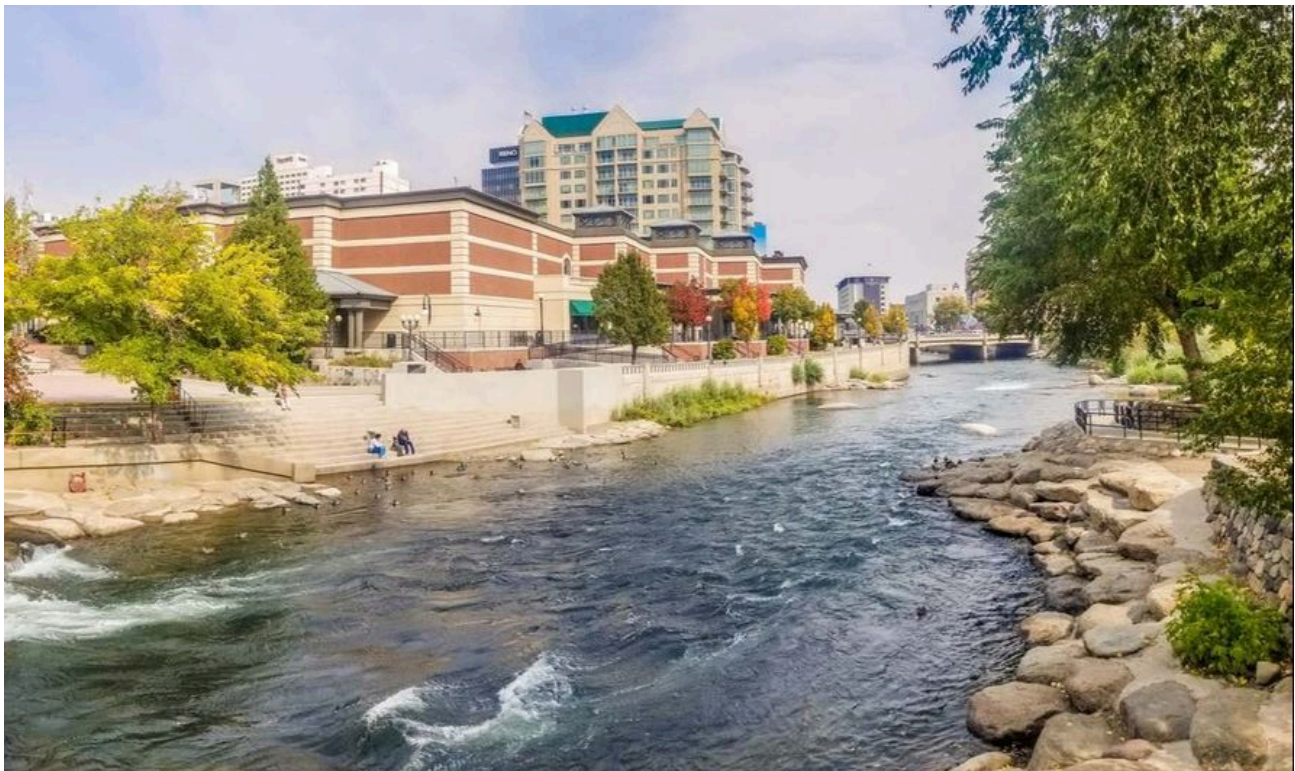
The Criminal Division strives to achieve justice through effective prosecution of misdemeanor offenses.

Risk Division

The Risk Division strives to minimize losses and costs related to property and liability claims through proactive and effective risk management. As part of each division's mission, the Office of the City Attorney emphasizes staff development, training, education, and the practice of preventative law.

Overview

The Office of the City Attorney is created pursuant to Section 3.060 of the Reno City Charter. The Office provides a full range of legal services, including legal advisory services, civil litigation, and criminal prosecution of City ordinances. The City Attorney's Office provides Risk Management services to the City of Reno.

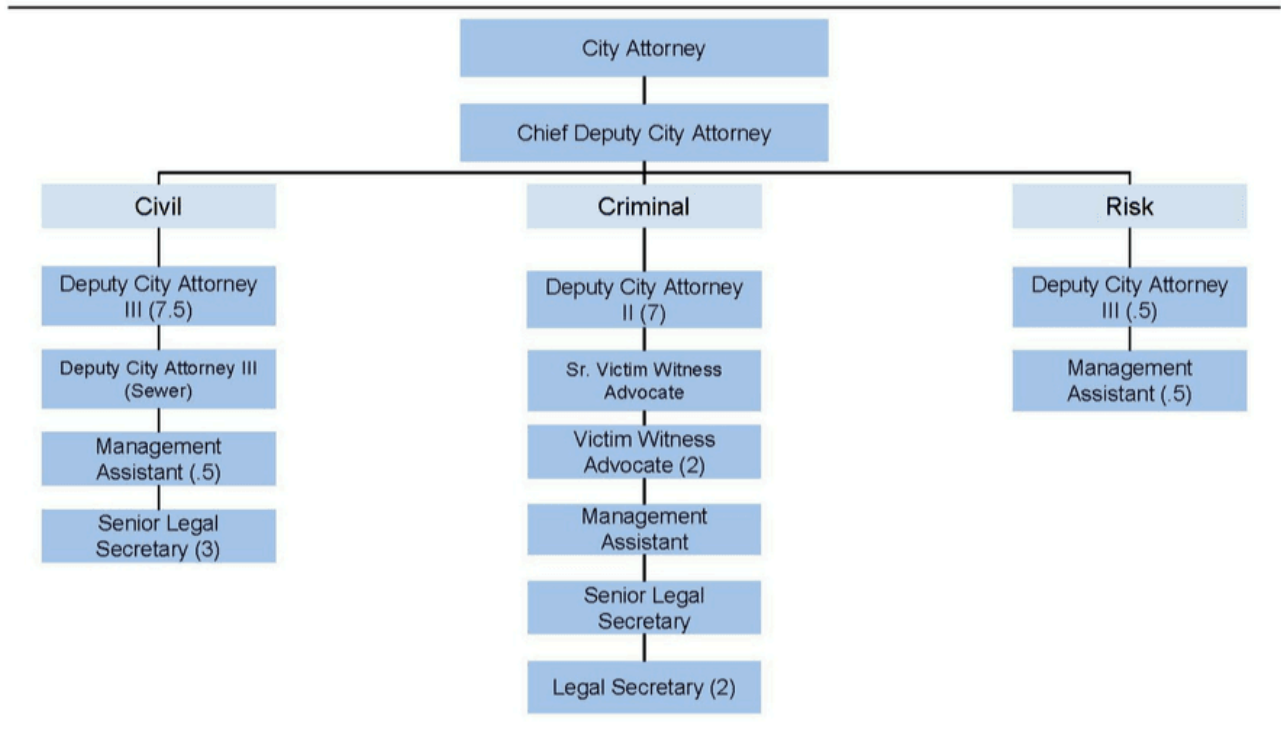


Positions

Program	FTE's
Civil Division	13.25
Criminal Division	13.25
Risk Management	1.50
Sewer Management	1.00
City Attorney Total FTE's	29.00

City Attorney

Organization Chart



By the Numbers

3,841
Total criminal cases prosecuted and resolved

492
DV cases prosecuted and resolved

1,187
DUI cases prosecuted and resolved

Core Services

Civil

Legal Services

Provide high-quality, cost-effective legal services to City clients.

Client Relationships

Maintain a high level of client satisfaction.

Resource Efficiencies

Maintain client and public trust through the utilization of efficient resource allocation and technology.

Employee Enhancements

Provide professional development and training opportunities.

Criminal

Arrest Warrant Services

Review of law enforcement cases to determine issuance of summons and arrest warrants and processing of pleadings before the Municipal Court.

Arraignment and Trial Services

Preparation, misdemeanor arraignments, court appearances, filing of all appropriate pleadings, discovery and appellate services.

Victim/Witness Services

Coordination with victims and witnesses in preparation for court proceedings, including victim advocate services.

Grant Program Services

Staff support of Municipal Court and City Attorney grant services related to processing of criminal cases.

Community Outreach & Training

Conduct training and support for: City staff, Reno Citizen's Institute, Safe & Healthy Homes, University of Nevada Reno Criminal Justice and Domestic Violence programs, Domestic Violence Task Force, Domestic Violence Education Program, and other domestic violence, witness, and criminal law related educational programs.

Traffic Arraignments

Meet with traffic violators prior to their meeting with the judge to discuss the offenses and consider solutions.

Risk

Risk Fund

Administer the City's risk management internal service fund. Coordinate necessary resources for an effective and proactive program.

Exposure Reduction

Decrease exposure and payouts through effective resolution of claims.

Recoveries

Pursue recoveries for damages to City real and personal property.

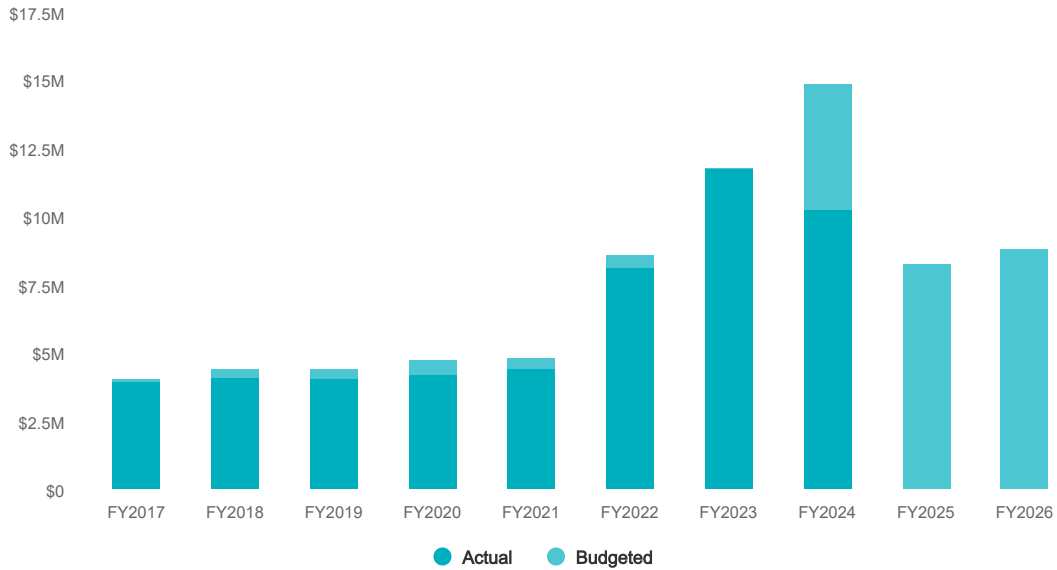
Insurance Coverage

Administer a comprehensive property, general liability, and director's liability insurance program, including excess loss coverage, on behalf of the City.

Expenditures Summary - City Attorney

\$8,839,023 **\$525,331**
 (6.32% vs. prior year)

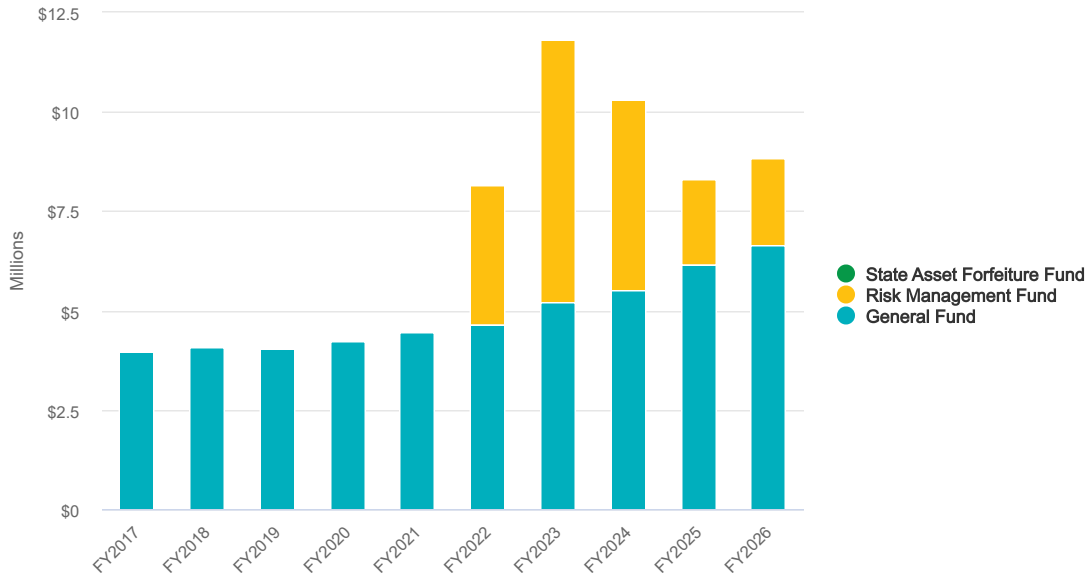
City Attorney Proposed and Historical Budget vs. Actual



Prior to FY22, the Risk Management Fund was reported through the City Manager's Office. In the FY22-FY25 budgets, these expenses are reported through both Human Resources and the City Attorney's Office, depending on the functional responsibility of each department. Due to this budget restructuring, FY23 expenses appear higher than other years as the majority of the Risk Management Fund was reported through the City Attorney's Office.

Expenditures by Fund

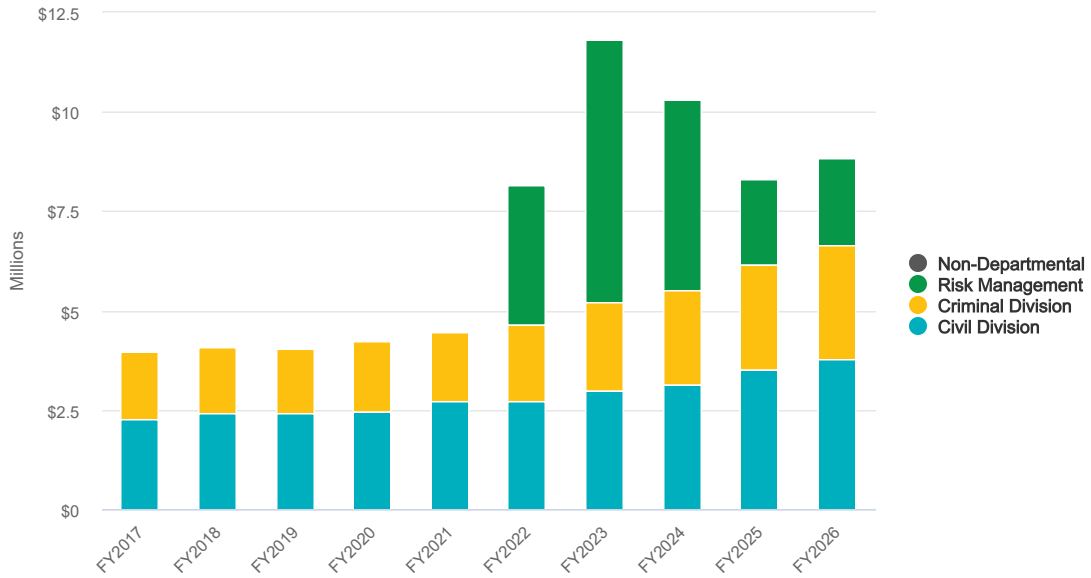
Budgeted and Historical Expenditures by Fund



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
General Fund	\$5,509,733	\$6,115,437	\$6,638,940	7.9%
Risk Management Fund	\$4,787,075	\$2,179,702	\$2,200,083	1.8%
Total:	\$10,296,809	\$8,295,139	\$8,839,023	6.3%

Expenditures by Program - City Attorney

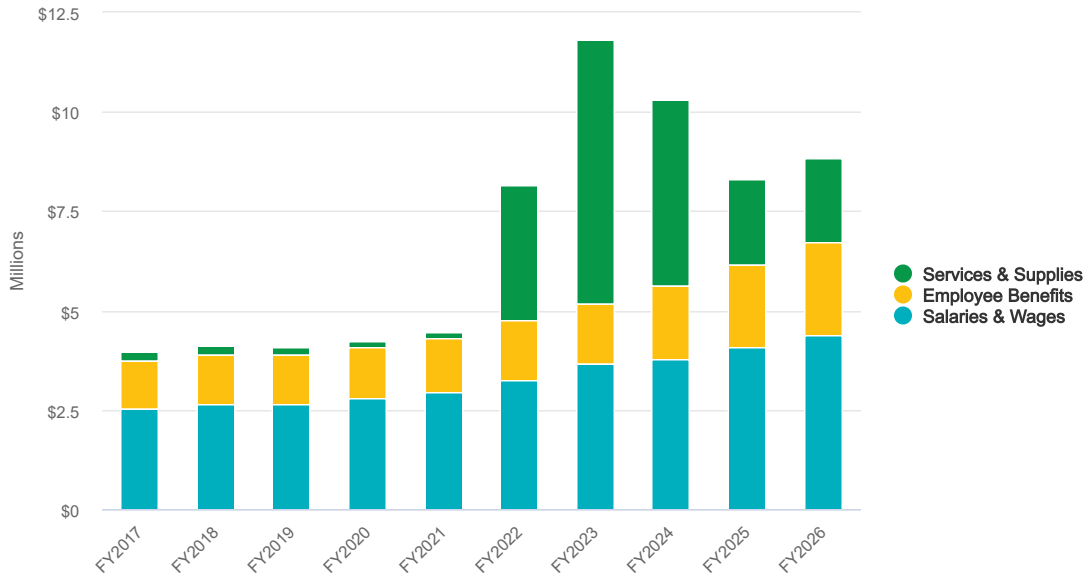
Budgeted and Historical Expenditures by Program



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expenditures				
General Government				
City Attorney				
Civil Division	\$3,129,115	\$3,376,781	\$3,766,162	7.3%
Criminal Division	\$2,380,618	\$2,738,656	\$2,872,778	8.7%
Risk Management	\$4,787,075	\$2,179,702	\$2,200,083	1.8%
Total City Attorney:	\$10,296,809	\$8,295,139	\$8,839,023	6.3%
Total General Government:	\$10,296,809	\$8,295,139	\$8,839,023	6.3%
Total Expenditures:	\$10,296,809	\$8,295,139	\$8,839,023	6.3%

Expenditures by Expense Type - City Attorney

Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Salaries & Wages	\$3,787,318	\$4,174,469	\$4,365,198	6.6%
Employee Benefits	\$1,853,075	\$2,038,456	\$2,352,399	13.4%
Services & Supplies	\$4,656,416	\$2,082,214	\$2,121,426	-1%
Total:	\$10,296,809	\$8,295,139	\$8,839,023	6.3%

Service Delivery Measures

Measure	2024 Actual	2025 Target	2026 Target	Strategic Priority Alignment	Core Service Alignment
Client Satisfaction: "Overall, how satisfied are you with the legal services you receive from the City Attorney's Office?" (1-10)	9.7	9.7	9.7	Governance and Organizational Effectiveness	Client Relationships
Client Satisfaction: "The City Attorney's secretarial and professional support staff are helpful." (Yes/No/No Opinion)	Yes > 75%	Yes > 75%	Yes > 75%	Governance and Organizational Effectiveness	Client Relationships

Top Accomplishments for FY25



1. Prevailed, dismissed, settled, or otherwise resolved a number of civil litigation cases
2. Updated City ordinances to assist in the management of issues arising from individuals experiencing homelessness, e.g., camping, trespassing and loitering
3. Assisted the Police Department in improving its public records response process

Upcoming Initiatives for the Budget Year



1. Ongoing management of civil litigation case load
2. Conduct in-house training on various areas of municipal law
3. Aggressively prosecute driving while under the influence (DUI) cases
4. Aggressively prosecute domestic violence cases
5. Aggressively prosecute graffiti and nuisance cases

City Clerk



Mikki Huntsman
City Clerk

Mission

The City Clerk's Office strives to provide the best possible service to the Council and the residents of Reno by accurately maintaining all proceedings of the Council and ensuring that all official records of the City are easily accessible. This office serves as the primary point of contact for legislative history matters and providing personalized, efficient, and friendly service to both the public and City staff, while fostering public participation and ensuring each interaction is positive and responsive to customer needs.

Overview

The City Clerk, as outlined in the Reno City Charter Section 3.040, serves as the Clerk of the Council and Secretary to the Redevelopment Agency, maintaining all official records and overseeing public notifications, hearings, and legislative tracking. Appointed by and reporting directly to the City Council, the Clerk administers municipal elections in coordination with Washoe County, codifies ordinances, and ensures public access to records in compliance with Nevada Revised Statutes and the City Charter. The Clerk's Office manages the collection and deposit of City revenue, processes billing and payments through multiple channels, and oversees related appeals. It also coordinates and schedules hearings for appeals involving sewer fees, business licenses, code violations, and planning commission determinations. Through its Records Management Division, the office leads citywide records strategies, including retention, storage, and the management of public records requests.

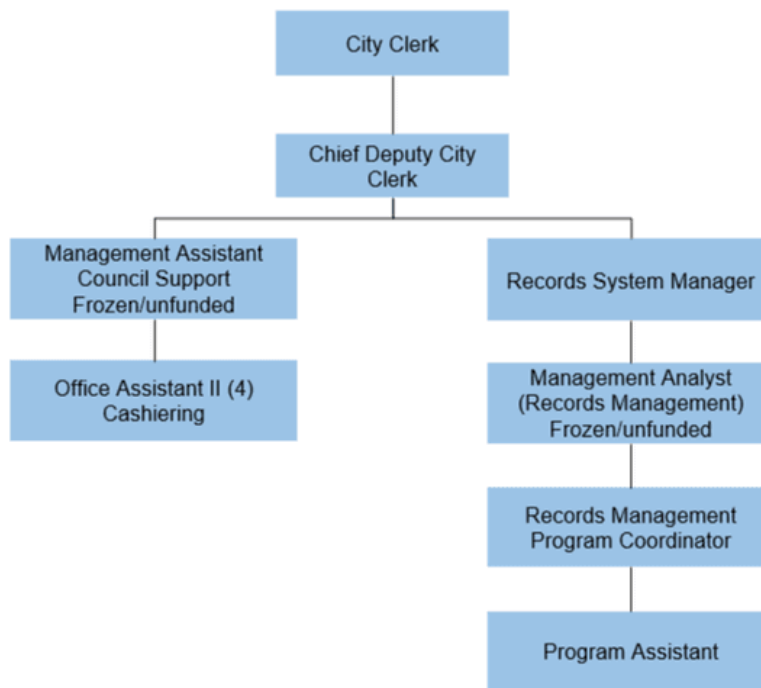


Positions

Program	FTE's
Cashiering/Parking Tickets	5.00
Council Support	3.00
Records Management	3.00
City Clerk Total FTE's	11.00

City Clerk

Organization Chart



By the Numbers

828
*residential parking
permits issued*

3,364
*public comments
received via
electronic means*

18,568
*public records
requests received*

Core Services

Council Support

The Clerk's Office provides direct support to Council by processing and recording Council actions, managing all official Council records, administering all municipal elections, coordinating all aspects of the Council's boards and commissions process, codifying ordinances, and researching and responding to all inquiries with respect to current and past Council actions.

Appeals

Staff receive, coordinate, and schedule hearings for appeals regarding sewer fees, business licenses, administrative decisions, work card denials, and code enforcement citations/violations. Additionally, appeals from determinations by the Reno City Planning Commission are submitted to the Clerk's Office for referral to the Reno City Council and/or the Redevelopment Agency Board, as applicable.

Records Management

The Records Management Division is responsible for establishing current and future directions for Citywide record management services. This includes developing and managing overall strategies, retention policies, media management, transfer, storage, maintenance, and disposal of public records. In addition to management of the records, this division is responsible for the management and oversight of public records requests received by the City.

Public Records Requests

This division acts as the single point of contact and Citywide clearinghouse for all public records requests for City information.

Records Management

This division provides safe and secure storage and management of City records for all departments.

Central Cashiering

Revenue Collections (Central Cashiering)

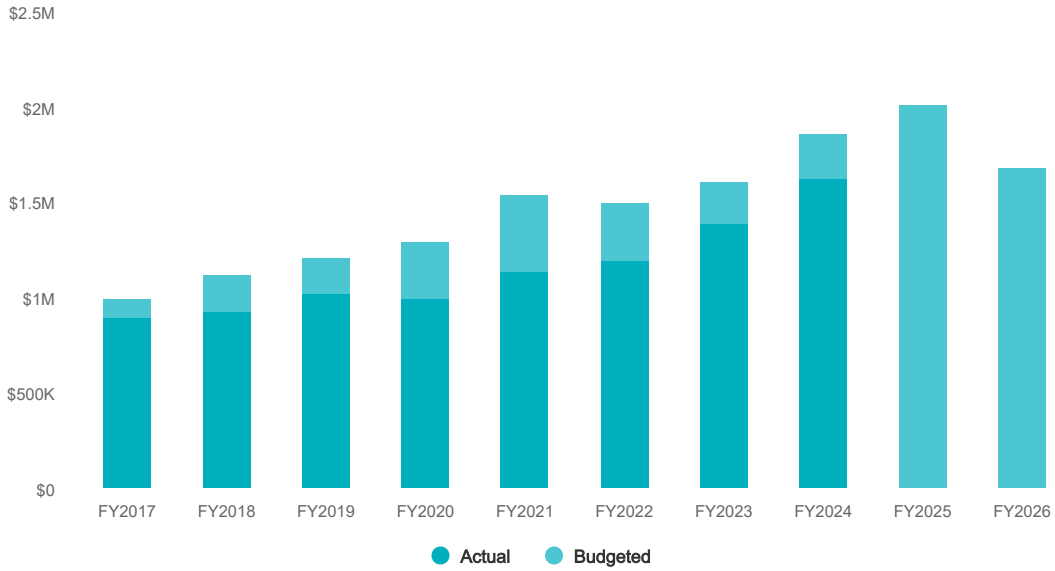
In accordance with the City Charter, the Clerk's Office is designated the single centralized revenue collection service. Payments are received through multiple channels, including mail, over the counter, and online. This includes the billing process, revenue collection, and the appeals process, which incorporates hearing officers who work under contract.



Expenditures Summary - City Clerk

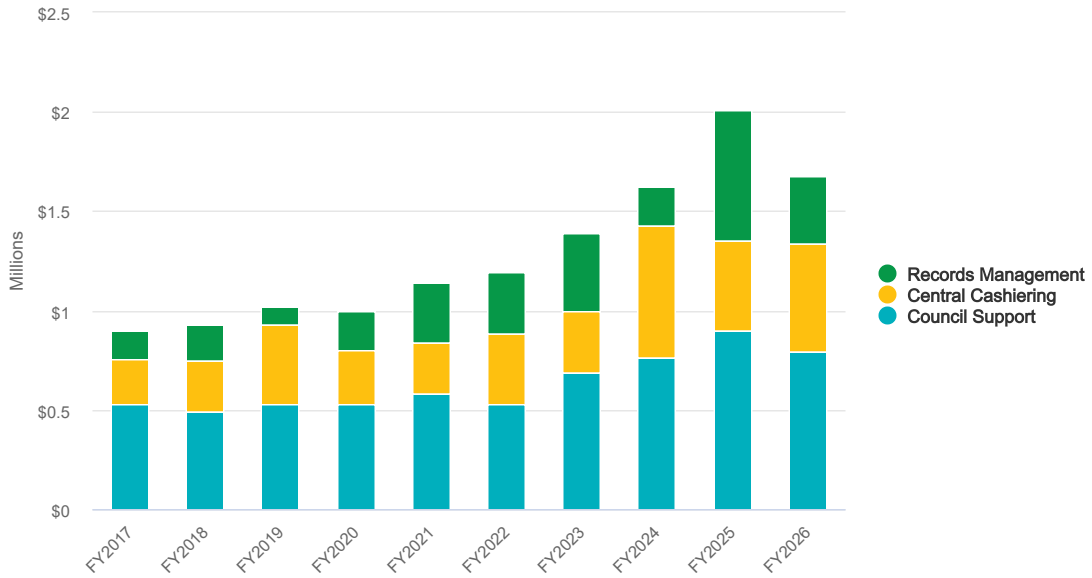
\$1,678,643 **-\$332,564**
(-16.54% vs. prior year)

City Clerk Proposed and Historical Budget vs. Actual



Expenditures by Program - City Clerk

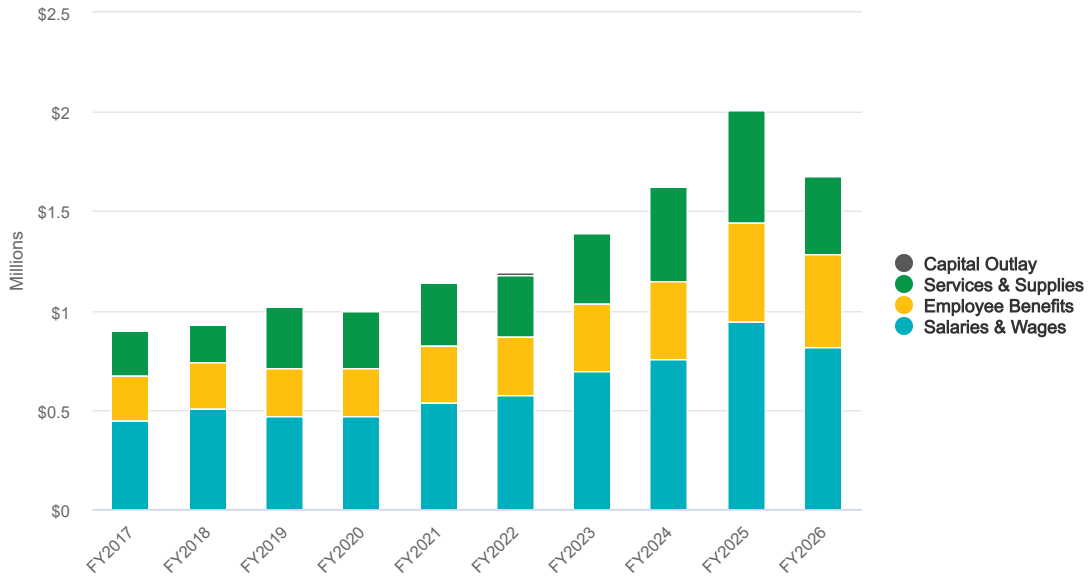
Budgeted and Historical Expenditures by Program



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expenditures				
General Government				
City Clerk				
Records Management	\$199,969	\$290,038	\$341,883	-47.9%
Central Cashiering	\$667,686	\$462,515	\$546,379	19.2%
Council Support	\$759,963	\$897,596	\$790,381	-11.8%
Total City Clerk:	\$1,627,618	\$1,650,149	\$1,678,643	-16.5%
Total General Government:	\$1,627,618	\$1,650,149	\$1,678,643	-16.5%
Total Expenditures:	\$1,627,618	\$1,650,149	\$1,678,643	-16.5%

Expenditures by Expense Type - City Clerk

Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expense Objects				
Salaries & Wages	\$752,500	\$835,189	\$814,853	-13.6%
Employee Benefits	\$392,036	\$397,676	\$466,270	-6.9%
Services & Supplies	\$483,083	\$417,284	\$397,520	-29.9%
Total Expense Objects:	\$1,627,618	\$1,650,149	\$1,678,643	-16.5%

Service Delivery Measures

Measure	2024 Actual	2025 Target	2026 Target	Strategic Priority Alignment	Core Service Alignment
Percentage of contracts and agreements processed within 10 days	95%	95%	100%	Governance and Organizational Effectiveness	Records Management
Percentage of Council ordinances and resolutions signed and processed within 10 days	100%	95%	100%	Governance and Organizational Effectiveness	Records Management
Percentage of public records requests responded to within 5 business days	100%	80%	100%	Governance and Organizational Effectiveness	Records Management
Average time to complete a public records request	7.62 days	7 days	5 days	Governance and Organizational Effectiveness	Records Management
Average time to transcribe and accept Council minutes after the original meeting date	Not Tracked in FY 24	42.5 Days	45 Days or less	Governance and Organizational Effectiveness	Council Support
Funds processed and deposited within 2 days of receipt	100%	100%	100%	Fiscal Sustainability	Central Cashiering

Top Accomplishments from FY25



1. Legislative engagement with NV Secretary of State and Clerk's statewide on public records and elections issues
2. Technology improvements to improve the accurate record keeping of Reno City Council meetings as well as the City's Boards and Commissions
3. Enhanced constituent support through staff training and providing one-contact resolution training

Upcoming Initiatives for the Budget Year



1. Facilitation and accurate record-keeping of Reno City Council meetings
2. Examine and update governing practices and procedures as related to City of Reno Boards, Commissions and Subcommittees of the Reno City Council
3. Supporting City initiatives through the modernization of record management processes, onboarding, and the continued implementation of OnBase (electronic document management software)
4. Enhanced transparency by reducing response times for public records requests
5. Consolidation of constituent services by providing one-contact resolution for Payment and Parking Services

City Manager's Office



Jackie Bryant
City Manager

Mission

To provide organizational leadership that inspires team members to be forward-thinking, transparent, collaborative, and responsive problem solvers. To foster an organizational culture that is constituent and business-friendly, while continuously supporting employees to achieve their individual and team goals. To be at the forefront of creating a city that's not just livable, but loveable.

Overview

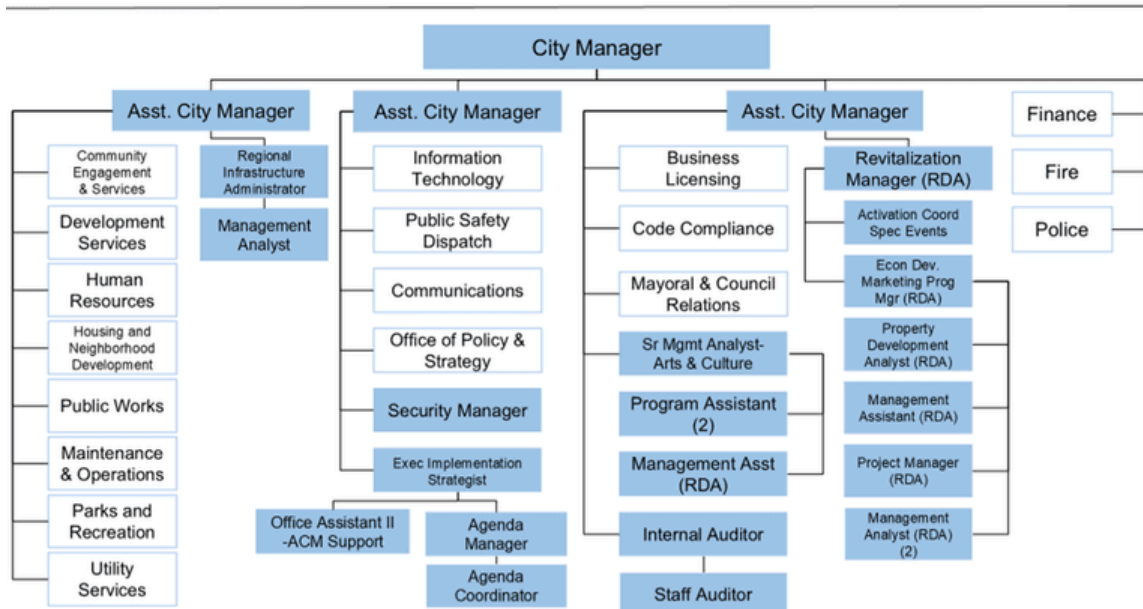
The City Manager is appointed by the City Council and functions as the chief executive and administrative officer of the City government. The City Manager is responsible for the proper administration of all affairs of the City and provides direction to all City departments (with the exception of the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

Positions

Program	FTE's
Administration	6.75
Arts & Culture	4.00
Internal Audit	2.00
Redevelopment (RDA)	8.25
Regional Infrastructure	2.00
Security Management	1.00
Special Events	1.00
City Manager's Office Total FTE's	25.00

City Manager's Office

Organization Chart



By the Numbers

68
ARPA-funded projects awarded and monitored for federal compliance

43
Council & RDA meetings facilitated including
8
special meetings

250+
Memos issued to Council & the public promoting transparency

Core Services

Administration

Assure attainment of the City's vision, mission, and strategic priorities set by the City Council by providing clear direction and administrative leadership to operating departments. Implements City policy as directed by the City Council by providing direction and leadership to City departments and providing assistance and office support for the City Manager's Office and City Manager's Office divisions.

Leadership

Provide leadership and direction to City departments, and ensure transparency and accessibility.

Coordination

Identify and coordinate department activities required to implement the priorities established by City Council.

Internal Audit

Provide the City with a full-time, independent appraisal function designed to assist the City Council, constituents, and City management in establishing accountability, transparency and a culture of continuous improvement in City operations.

Support

Provide support to City of Reno departments as needed in attaining established departmental goals. Provide direct support to the City Council and Office of the City Manager with respect to office services, agenda preparation and posting along with meeting management.

Arts and Culture

Public Arts Programs, Grant & Scholarship Programs, Arts and Culture Commission & Historic preservation. Provides a variety of services to Reno constituents and visitors via public arts and culture administration. Through these functions, this office showcases Reno, contributes to vitality in the downtown area, and enhances the quality of life of constituents and visitors to the Truckee Meadows.

Public Art

Manages the Public Art and Two Percent for Art Programs, City Public Art Collection, and the City's three art galleries. This unit administers City-funded grant opportunities available from the Reno Arts & Culture Commission for nonprofit arts and cultural organizations and provides technical advice and services to local arts organizations. Staff works with the Arts & Culture Commission and its committees.

Economic Development

Revitalization, Business Retention and Expansion, and Business Development. Supports sustained growth through infrastructure development, targeted job creation, business retention/expansion, real estate development, and private investment in the City. It also encourages private developers to re-purpose vacant or blighted properties to increase the tax base and promote positive community growth. It seeks to encourage vibrant future growth in the downtown area for all constituents to live, work, and enjoy. Economic Development is also responsible for administering and implementing the Downtown Action Plan. The office acts as staff to the Redevelopment Agency of the City of Reno, including the management and marketing of Agency-owned property, the preparation and administration of RDA grants, and the administration of the RDA 1 and RDA 2 area plans and budgets.

Special Events and Space Activation

Focuses on planning and executing all City sponsored major and minor special events that activate underutilized public spaces in the city.

Regional Infrastructure Administration

Long Range Infrastructure Planning and Regional Collaboration. Coordinates the long-range infrastructure planning within the City of Reno and northern Nevada region to address new growth and replacement of existing infrastructure. The office also collaborates with regional partners to plan and implement infrastructure projects for the region.

Security Management

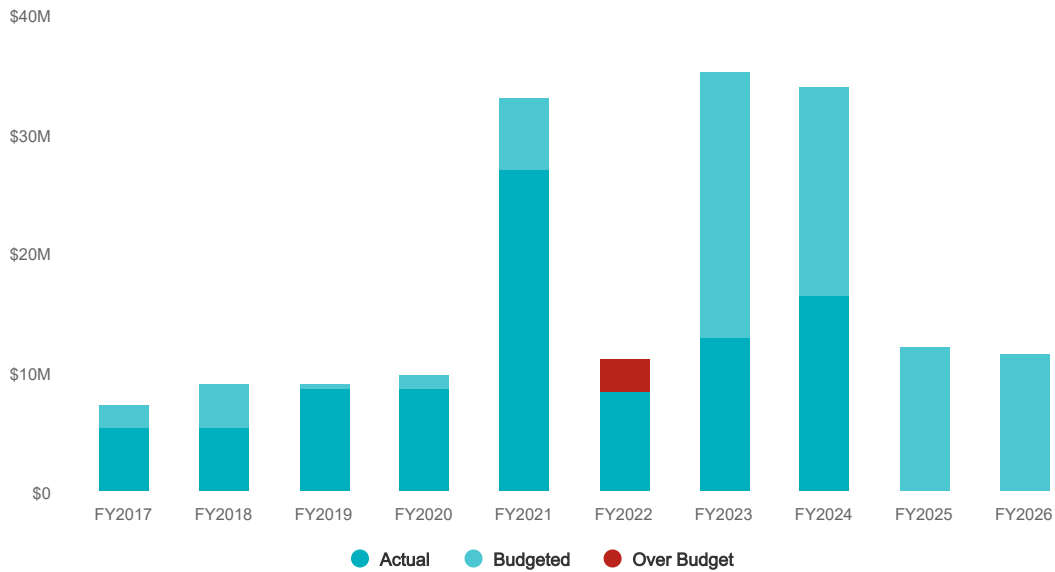
Security Management for all City properties, Citywide security training, Liaison for all outside law enforcement agencies. Serves the needs of the City in the various City properties in and around Reno. It serves as a resource for employees to obtain information on ensuring their safety and security while on City property. Security Management interfaces with all departments to ensure compliance with security protocols and educates staff on their safety and security while at work in and around City properties.



Expenditures Summary - City Manager's Office

\$11,616,874 **-\$584,357**
 (-4.79% vs. prior year)

City Manager Proposed and Historical Budget vs. Actual

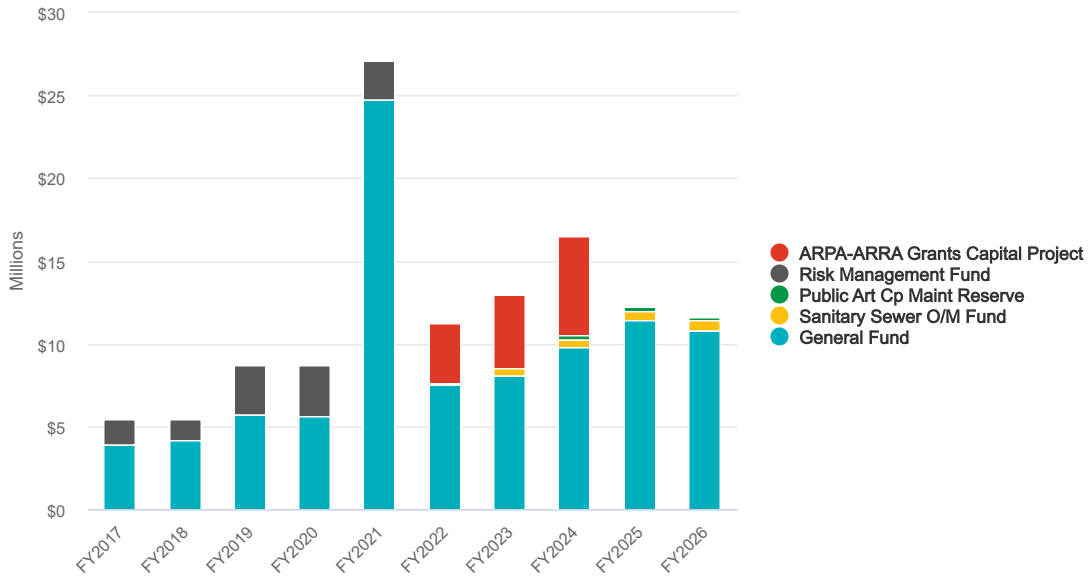


This graph compares actual expenses to the adopted budget. It does not include augmentations or budget carry forwards from the prior year. This will cause some years to appear over budget.

FY 2021, FY 2023, and FY 2024 reflect an increase due to federal CARES Act and ARPA funding.

Expenditures by Fund - City Manager's Office

Budgeted and Historical Expenditures by Fund

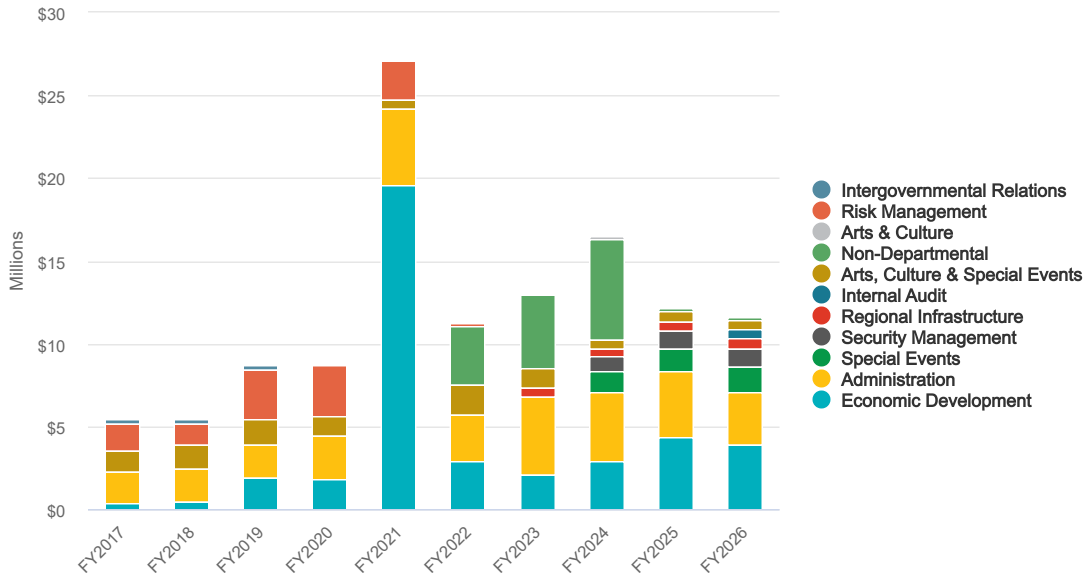


FY 2021, FY 2023, and FY 2024 reflect an increase due to federal CARES Act and ARPA funding. Expenses in the Risk Management Fund were included in the City Manager's Office until FY23 when this function was moved to Human Resources.

Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
General Fund	\$9,760,292	\$10,728,517	\$10,797,817	-5.3%
Public Art Cp Maint Reserve	\$266,326	\$1,856,177	\$240,000	0%
ARPA-ARRA Grants Capital Project	\$5,982,779	\$20,086,525	\$0	0%
Sanitary Sewer O/M Fund	\$483,461	\$1,086,078	\$579,057	4.1%
Total:	\$16,492,858	\$33,757,297	\$11,616,874	-4.8%

Expenditures by Program - City Manager's Office

Budgeted and Historical Expenditures by Program

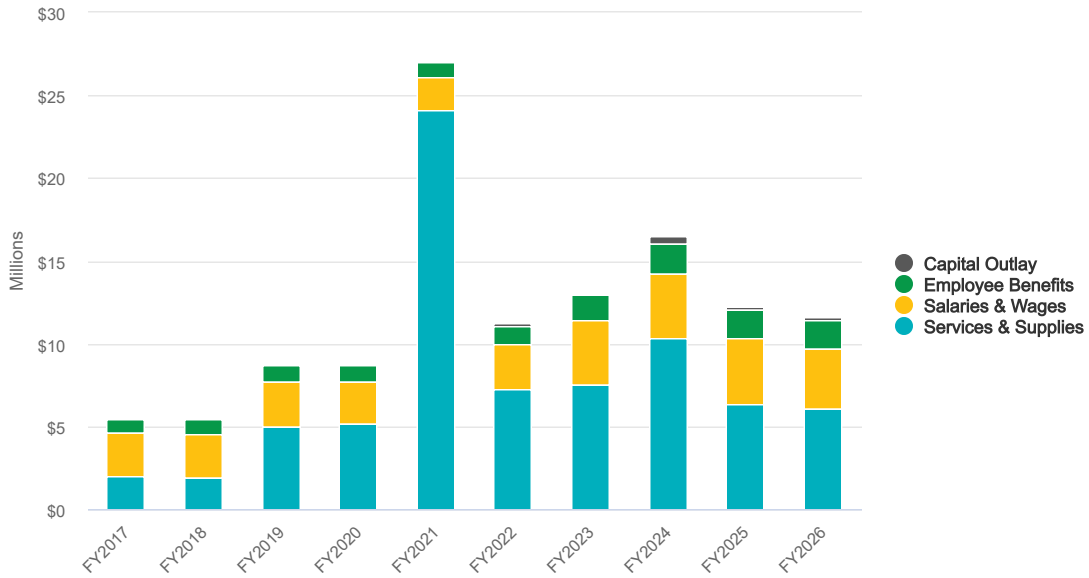


FY 2021, FY 2023, and FY 2024 reflect an increase due to federal CARES Act and ARPA funding. Expenses in the Risk Management Fund were included in the City Manager's Office until FY23 when this function was moved to Human Resources.

Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expenditures				
Arts, Culture & Special Events	\$529,654	\$740,236	\$532,326	-10.5%
Administration	\$4,206,594	\$2,347,501	\$3,223,792	-18.7%
Security Management	\$895,006	\$1,331,392	\$1,120,714	2%
Economic Development	\$2,867,059	\$4,855,573	\$3,853,343	-12.2%
Internal Audit	\$0	\$56,900	\$542,369	7,760.4%
Arts & Culture	\$186,326	\$508,853	\$60,000	0%
Non-Departmental	\$6,062,779	\$21,433,849	\$180,000	0%
Special Events	\$1,261,980	\$1,396,915	\$1,525,273	12.9%
Regional Infrastructure	\$483,461	\$1,086,078	\$579,057	4.1%
Total Expenditures:	\$16,492,858	\$33,757,297	\$11,616,874	-4.8%

Expenditures by Expense Type - City Manager's Office

Budgeted and Historical Expenditures by Expense Type



FY 2021, FY 2023, and FY 2024 reflect an increase due to federal CARES Act and ARPA funding.

Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expense Objects				
Salaries & Wages	\$3,910,554	\$3,474,190	\$3,566,047	-10.4%
Employee Benefits	\$1,814,324	\$1,432,139	\$1,760,874	2.1%
Services & Supplies	\$10,339,944	\$27,503,644	\$6,109,953	-3.3%
Capital Outlay	\$428,036	\$1,347,324	\$180,000	0%
Total Expense Objects:	\$16,492,858	\$33,757,297	\$11,616,874	-4.8%

Service Delivery Measures

Measure	2024 Actuals	2025 Target	2026 Target	Strategic Priority Alignment	Core Service Alignment	Division
Completion rate of annual performance audit plan	80%	100%	100%	Governance & Organizational Effectiveness	Internal Audit	Internal Audit
Percentage of assurance reviews completed	100%	100%	100%	Governance & Organizational Effectiveness	Internal Audit	Internal Audit
Number of properties submitted and approved to the local historic register	4	4	5	Arts, Parks, and Historical Resources	Historic Preservation	Arts & Culture
Number of national listings submitted annually by department	0	0	1	Arts, Parks, and Historical Resources	Historic Preservation	Arts & Culture
Percentage of certificate of appropriateness (COAs) approved annually	100%	95%	95%	Arts, Parks, and Historical Resources	Historic Preservation	Arts & Culture
Amount of grant funding distributed annually	\$240,228	\$245,000	\$275,000	Arts, Parks, and Historical Resources	Grants & Scholarships	Arts & Culture
Percentage of public art maintenance requests addressed within 28 days of initial request	95%	95%	100%	Arts, Parks, and Historical Resources	Public Art Program	Arts & Culture
Public art inventory condition assessment maintained at 75% of collection	75%	75%	80%	Arts, Parks, and Historical Resources	Public Art Program	Arts & Culture
Number of art projects supported with city funding annually	14	21	TBD	Arts, Parks, and Historical Resources	Grants & Scholarships/ Public Art Program	Arts & Culture
Number of ReStore projects funded annually	N/A	40 unique locations; 57 awards	20 unique locations	Economic & Community Development	Business Retention and Expansion	Economic Development
Amount of incentive funding distributed Public : Private dollars leveraged through matching via ReStore program	N/A	\$1,050,000 1:6 ratio	\$1,000,000 1:5 ratio	Economic & Community Development	Business Retention and Expansion	Economic Development
Year-over-Year growth in new events supported by the City through promoters through the Activation and Placemaking Pilot Program	N/A	30%	10%	Economic & Community Development	Business Development	Economic Development
Number of City programmed activation days	N/A	70	84 (20% increase)	Economic & Community Development	Business Development	Economic Development

Measure	2024 Actuals	2025 Target	2026 Target	Strategic Priority Alignment	Core Service Alignment	Division
Placemaking projects and public improvement projects completed using RDA funding	N/A	8	10	Economic & Community Development	Revitalization	Economic Development
Number of collaborative projects initiated with regional partners	4	4	4	Infrastructure, Climate Change, & Environmental Sustainability, Fiscal Sustainability	Regional Collaboration	Regional Infrastructure
Infrastructure Grant application success rate annually (defined as Council meeting acceptance date)	N/A	25%	50%	Infrastructure, Climate Change, & Environmental Sustainability, Fiscal Sustainability	Long Range Infrastructure Planning	Regional Infrastructure
Infrastructure-focused interlocal agreements reviewed/updated annually	List developed	2	2	Infrastructure, Climate Change, & Environmental Sustainability, Fiscal Sustainability	Long Range Infrastructure Planning	Regional Infrastructure
Sewer User and Connection fee rate setting reviewed bi-annually and financial modeling reviewed annually	Completing Study	Presented	Potential Adoption	Infrastructure, Climate Change, & Environmental Sustainability, Fiscal Sustainability	Long Range Infrastructure Planning	Regional Infrastructure
Percentage of City employees completing workplace violence training	N/A	98%	98%	Public Safety	Security Management	Security Management
Percent of patrols resulting in officer-initiated calls	N/A	TBD	25%	Public Safety	Security Management	Security Management

Top Accomplishments from FY25



1. Completed and reported on seven internal performance audits and managed two external audits focused on payroll and benefits
2. Adopted the Public Art Master Plan to guide future investments and programming, and conducted a survey of the historic East 4th Street corridor to support a potential National Historic District nomination
3. Hosted the inaugural Western Lights Festival, drawing over 60,000 attendees to downtown Reno for a new signature seasonal event.
4. Finalized the biannual sewer rate sufficiency analysis to support long-term infrastructure planning and fiscal sustainability
5. Delivered 100% of Priority 1 upgrades outlined in the City Security Master Plan, including the installation and repair of legacy CCTV systems across downtown, the Corporation Yard, and the Stead Water Treatment Plant

Upcoming Initiatives for the Budget Year



1. Launch a continuous auditing cycle for external franchise fee reviews to pursue potential monetary recoveries from all audited utilities
2. Begin updates to Title 22 (2% for Public Art Ordinance) to align with the 2025 Public Art Master Plan and prioritize long-deferred maintenance of the City's public art collection
3. Advance the 4th Street Revitalization Plan to support streetscape improvements, business growth, redevelopment, and housing opportunities, positioning the corridor as a vibrant, multimodal gateway to downtown, the Truckee River, and the University of Nevada
4. Serve as the City's lead on the regional feasibility study for wastewater utility planning and effluent management, in coordination with regional partners
5. Conduct a comprehensive Security Risk Assessment of City Hall and the parking structure following the completion of major renovation and repair work

Civil Service



Barbara Ackermann
Chief Examiner

Overview

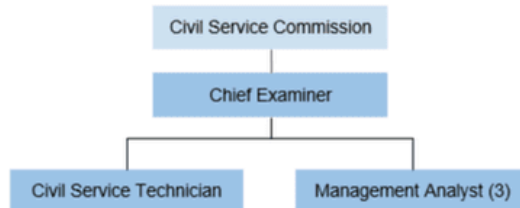
The Civil Service Commission (CSC) helps ensure the City of Reno's workforce is efficient, fair, and rooted in integrity. Appointed by the Mayor with City Council approval, the seven-member Commission represents the community in overseeing the City's merit-based personnel system. The Civil Service Department supports approximately 1,280 employees by managing recruitment, promotions, and internal opportunities with transparency and equity. Its work is guided by principles that protect against favoritism and ensure employment decisions are based on qualifications and performance. Through close collaboration with City departments, Civil Service helps attract and retain highly qualified individuals who are committed to serving Reno.

Positions

Program	FTE's
Workforce Planning & Development	5.00
Civil Service Commission Total FTE's	5.00

Civil Service

Organization Chart



By the Numbers

270
requisitions processed

58.6
days = average time to hire

1100
police recruit applications received

312
firefighter applications received

150
recruitments

Core Services

Workforce Planning and Development

Recruitment

Provide a general recruitment program to attract qualified applicants for over 150 different classifications of work within the City. Coordinate with department hiring managers to design targeted recruitment strategies for hard-to-fill positions. Collaborate with department subject matter experts to establish valid applicant screening evaluation and assessment processes.

Examination

Develop progressive, fair, and valid testing/selection procedures that align with the strategic mission of the City.

Employee Administrative Complaint/Disciplinary Hearings

Adjudication of employment, disciplinary, and termination disputes as they arise. Gather and organize information, identify and subpoena witnesses, coordinate with legal counsel and ensure impartial hearings with fair outcomes.

Lines of Progression, Promotional Opportunities and Post-Assessment Counseling Review

Provide opportunities for promotional candidates to review examination performance in order to identify areas of strength and weakness. Provide guidance for the selection of appropriate career path choices. Establish provisions for certifying eligible promotional candidates first.

Record and Provide Civil Service Commission Information to the Public

Provide timely and accurate Civil Service Commission agendas, minutes, staff activities, and rule interpretations.

Education and Outreach

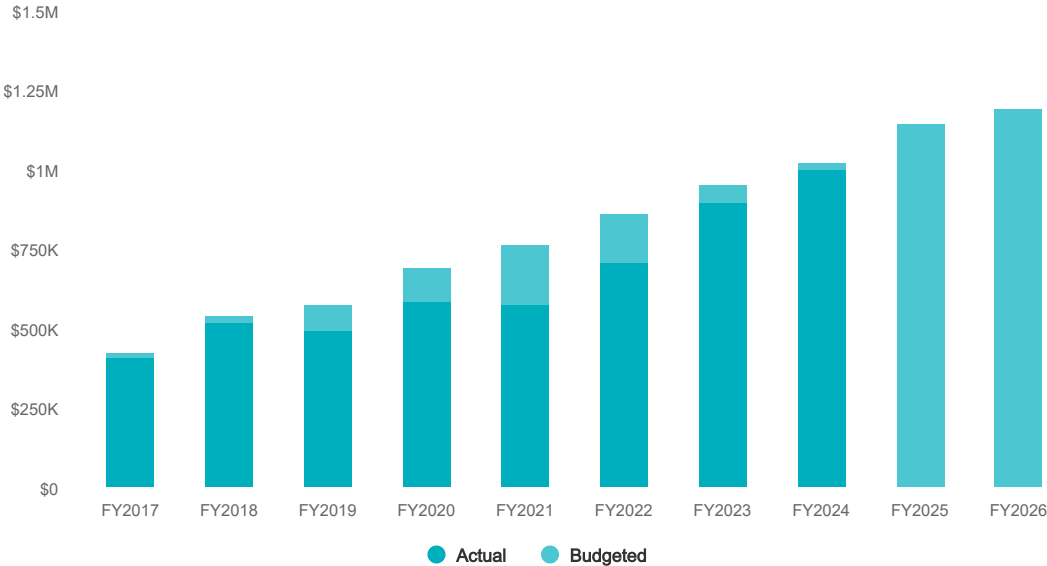
Educate staff and the community regarding Civil Service Commission processes. Conduct professional, career, and recruitment outreach to employees and the community.



Expenditures Summary - Civil Service

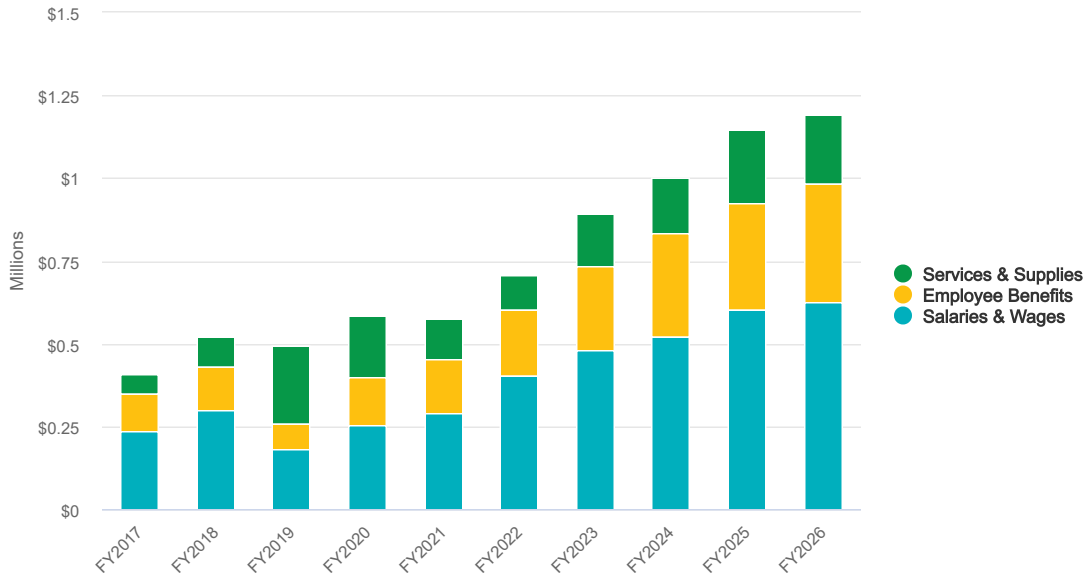
\$1,191,541 **\$46,225**
 (4.04% vs. prior year)

Civil Service Proposed and Historical Budget vs. Actual



Expenditures by Expense Type - Civil Service

Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expense Objects				
Salaries & Wages	\$523,354	\$593,787	\$626,813	4.1%
Employee Benefits	\$310,368	\$324,369	\$357,109	10.4%
Services & Supplies	\$166,972	\$157,962	\$207,619	-5.5%
Total Expense Objects:	\$1,000,694	\$1,076,118	\$1,191,541	4%

Service Delivery Measures

Measure	FY24 Actual	FY25 Target	FY26 Target	Strategic Priority	Core Service Alignment
Average number of days from receipt of approved requisition in Civil Service to certification of eligible candidates to the hiring manager.	Existing List: 4 Days New List: 20.6 Days	Existing List: < 1 Day New List: 18 days	Existing List: 1 day @ 100% New List: 28 days	Governance & Organizational Effectiveness	Recruitment
Elapsed time from when Civil Service received a requisition to the certification of an eligible list to the hiring manager. ≤ 24 hours (existing lists) < 1 week (new list) 2 to 8 weeks (new list) > 9 weeks (new list)	*Please note: Percentages are based on total existing lists vs new lists* A.99.5% B.15.3% C.59.7% D. 2.7%	*Please note: Percentages are based on total existing lists vs new lists* A. 98% B. 19% C. 79% D. 2%	*Please note: Percentages are based on total existing lists vs new lists* A. 100.00% B. 50.00% C. 50.00% D. 0.00%	Governance & Organizational Effectiveness	Recruitment
Requisitions processed by Civil Service	Total: 270 W/ existing eligible list: 178 W/ Continuous eligible list: 3 W/out existing eligible list: 87 Canceled: 2	Total: 255 W/ existing eligible list: 120 W/ Continuous eligible list: 68 W/out existing eligible list: 58 Canceled: 9	We project a decrease of 10% in the requisitions processed.	Governance & Organizational Effectiveness	Recruitment

Top Accomplishments for FY25



1. Modernized Civil Service Processes and Tools

Civil Service improved daily operations by streamlining workflows, redesigning key digital tools like the BLI page and surveys, and enhancing analyst support procedures. An automated form was introduced to simplify testing accommodation requests, and a one-way video interview platform was launched to modernize hiring practices. Civil Service also transitioned to a new test administration vendor (TestGenius) and implemented a series of targeted improvements in response to internal audit findings.

2. Expanded Education on Civil Service Rules and Hiring Best Practices

To support effective hiring across departments, Civil Service held 48 meetings with hiring teams and delivered training sessions on recruitment processes, testing tools, and Civil Service rules. A joint training with HR, “Legal & Effective Interviewing for Supervisors,” was offered, along with 16 NeoGov user sessions and bias-awareness guidance for users of one-way video interviews.

3. Enhanced Outreach and Engagement with Employees and Community

Civil Service expanded its presence and support across the organization by offering targeted employee orientations, career development conversations, and ongoing opportunities for open dialogue. The team also participated in leadership and community-building efforts through presentations at the Reno Emerging Leaders and Reno Constituents Institutes.

4. Strengthened Public Safety Recruitment Through Modernized Testing and Outreach

Civil Service improved the recruitment pipeline for public safety roles by validating and launching new tests for Dispatcher and Call Taker positions. For police recruitment, the team hosted 38 in-person testing sessions and 7 virtual sessions to reach out-of-area candidates. Continuous recruitment for Lateral Firefighter roles was reinstated, and Civil Service supported public safety partners by attending graduation, pinning, and ribbon-cutting ceremonies.

Upcoming Initiatives for the Budget Year



1. Advance Policy and Process Improvements for a More Agile Civil Service

Civil Service will continue refining internal operations to better serve a dynamic and evolving organization. Planned efforts include reviewing and updating Civil Service Rules in areas where challenges exist, streamlining routine workflows, and leveraging automation tools. New Power Automate portals will be developed to manage service requests and centralize agenda submissions, creating a more efficient and transparent system for staff and stakeholders.

2. Strengthen Support and Education for Hiring Departments

Civil Service will expand training and guidance resources to ensure hiring teams are well-equipped throughout the recruitment process. This includes increasing on-demand training options, delivering quarterly presentations and PII-focused sessions on the BLI platform, and transitioning job analysis development back to in-person formats. The team will also clarify internal roles and responsibilities to strengthen communication and coordination with departmental partners.

3. Deepen Engagement and Communication with the City's Classified Workforce

Civil Service will enhance communication with employees and increase access to services across the organization. Office Hours will be expanded to include more satellite locations such as Police, Dispatch, and Fire. New surveys will be introduced to gather feedback from candidates and new hires, and employee engagement will be supported through information sessions, departmental presentations, and Q&A social events. Additional learning materials will also be added to the BLI platform to improve access to Civil Service resources.

Code Enforcement

Mission

Code Enforcement is committed to advancing the City Council's vision, mission, and priorities by safeguarding and enhancing neighborhoods, maintaining accessible public parking to support a vibrant downtown, and fostering economic growth that benefits residents, businesses, property owners, and visitors throughout the City of Reno.

Overview

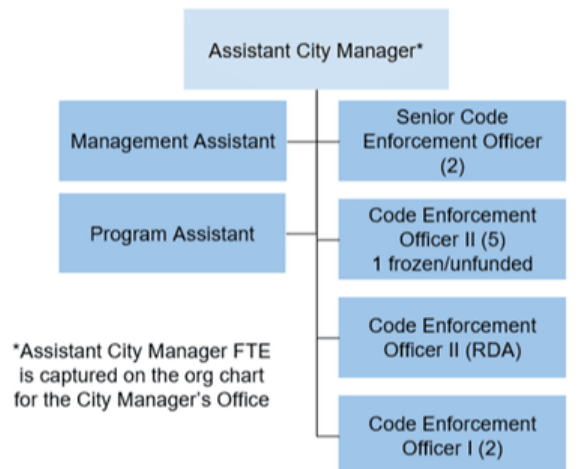
The Code Enforcement Department is dedicated to educating and enforcing city standards to ensure compliance among residents, businesses, and all entities operating within the City. By upholding these regulations, the department works to maintain a clean, safe, and thriving community, supporting well-planned developments, infrastructure, and businesses while addressing neighborhood blight.

Positions

Program	FTE's
Code Enforcement	12.00
Code Enforcement Total FTE's	12.00

Code Enforcement

Organization Chart



By the Numbers

13%
Percentage of proactive cases

6
Crime Prevention Through Environmental Design (CPTED) reviews

83%
Percentage of cases closed within 60 days

Core Services

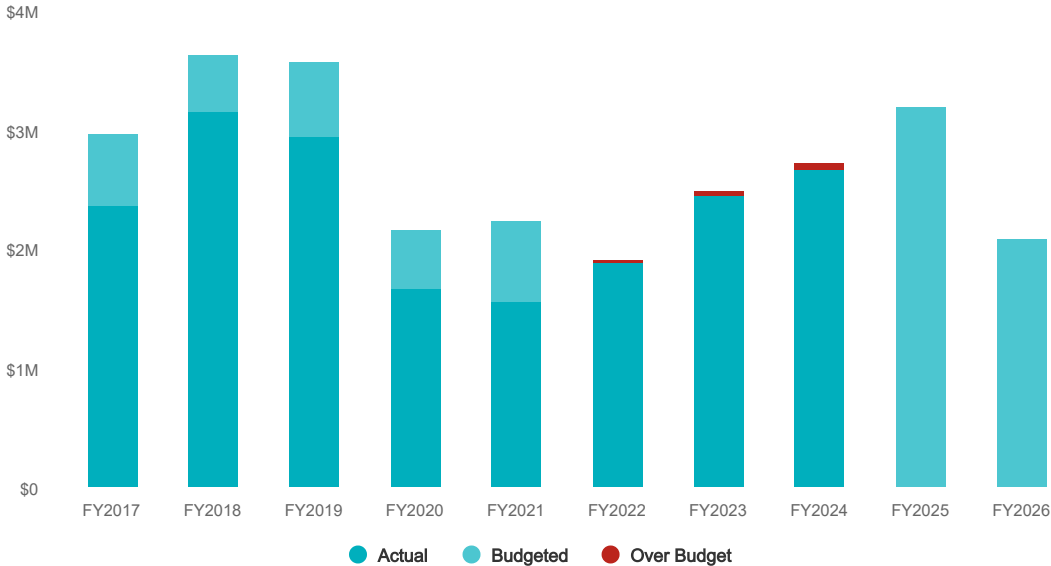
The core services of the department focus on supporting the public by upholding the standards set by the City Council. This commitment ensures a safe and well-maintained community while addressing issues such as blight and public nuisances in neighborhoods.



Expenditures Summary - Code Enforcement

\$2,091,454 **-\$1,104,730**
 (-34.56% vs. prior year)

Code Enforcement Proposed and Historical Budget vs. Actual

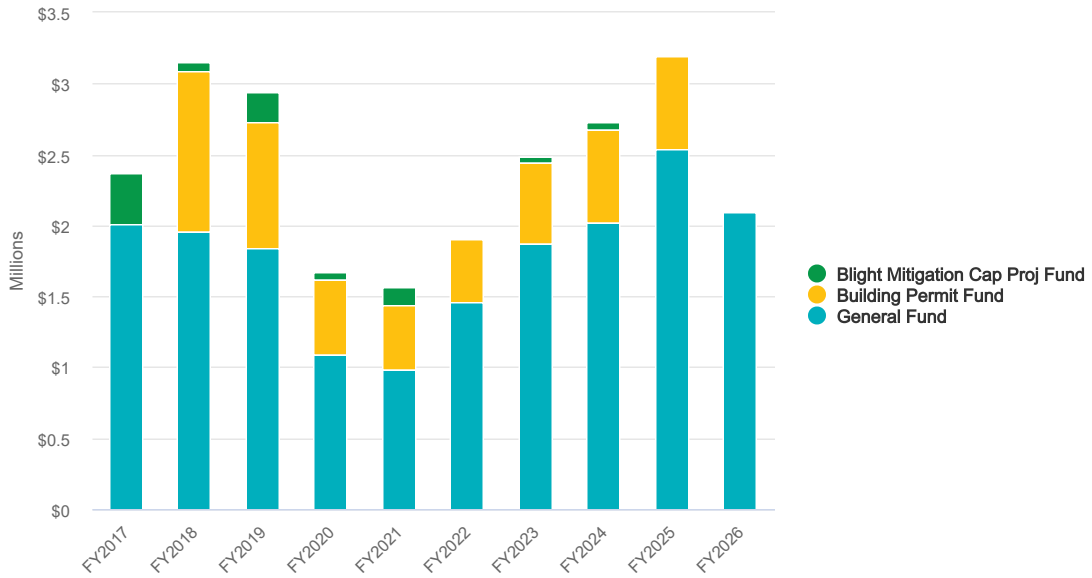


Parking and Code Enforcement was established as an independent department at the end of FY22. The financials for this department were reported in prior fiscal years (FY) in both the Development and Neighborhood Services departments. Prior FY administrative expenses were shared with the Communications department and may appear high.

In FY25 the department underwent an additional restructuring and Parking Enforcement was moved under the jurisdiction of the Police Department. Code Enforcement remains an independent department with current oversight provided by an Assistant City Manager.

Expenditures by Fund - Code Enforcement

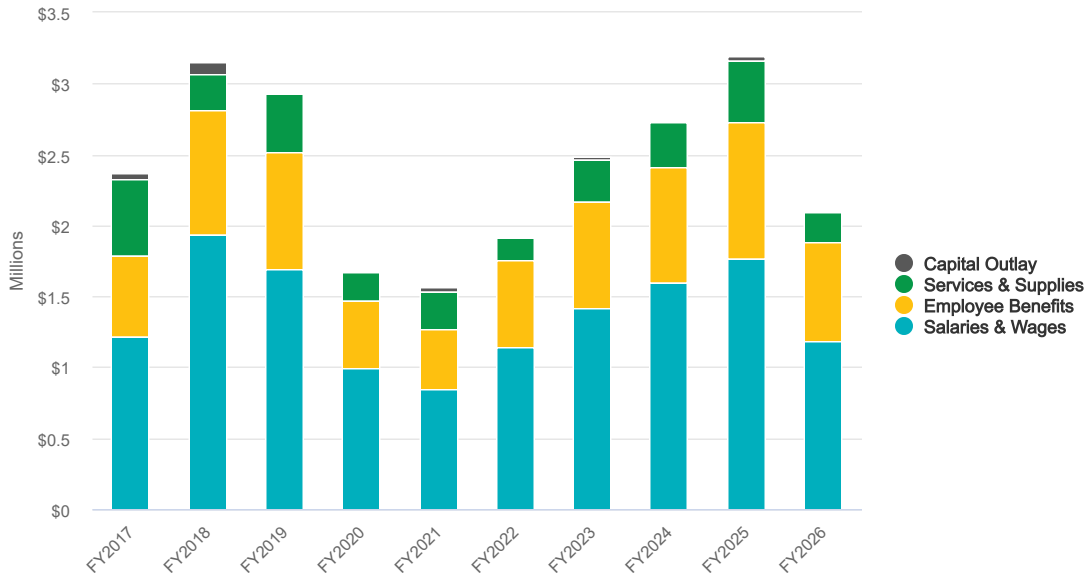
Budgeted and Historical Expenditures by Fund



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
General Fund	\$2,018,267	\$2,589,614	\$2,091,454	-17.7%
Blight Mitigation Cap Proj Fund	\$48,472	\$28,791		N/A
Building Permit Fund	\$657,294	\$278,644	\$0	-100%
Total:	\$2,724,033	\$2,897,049	\$2,091,454	-34.6%

Expenditures by Expense Type - Code Enforcement

Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expense Objects				
Salaries & Wages	\$1,593,560	\$1,588,547	\$1,188,006	-32.6%
Employee Benefits	\$814,618	\$861,841	\$691,250	-28.5%
Services & Supplies	\$315,855	\$408,661	\$212,198	-50.6%
Capital Outlay	\$0	\$38,000	\$0	-100%
Total Expense Objects:	\$2,724,033	\$2,897,049	\$2,091,454	-34.6%

Service Delivery Measures

Measures	2024 Actual	2025 Target	2026 Target	Strategic Priority Alignment	Core Service Alignment
Average inspections completed annually per code enforcement officer	676	650	650	Public Safety	Public Safety
Complaints of unsheltered encampments occurring on private property resolved in 30 days.	81%	75%	75%	Public Safety	Public Safety
Code cases (all types) closed within 60 days	83%	80%	80%	Public Safety	Public Safety
Amount of staff workload dedicated to proactive code enforcement efforts	13%	10%	10%	Public Safety	Public Safety

Top Accomplishments from FY25



1. Optimized the procedures for noticing and conducting inspections in Code cases. Ensuring that property owners are given a warning 30 days before citations are issued in non-emergency cases.
2. Lead in the business license revocation of the Lake Mill Lodge due to Washoe County health, Fire and Code violations.
3. Officer assigned specifically to Downtown operations to prioritize the City Council's goals of a clean, safe, and vibrant downtown.
4. Two Senior Code Enforcement Officers under the Assistant City Manager to provide maximum efficiency and direction for field officers.

Upcoming Initiatives for the Budget Year



1. Update/Adopt 2024 IPMC
2. Enhance Accela Features
3. Code Enforcement Department moved to City Hall
4. All inspections conducted within three business days

Communications



Rebecca Venis
Director of Communications

Mission

The Communications Department advances the City of Reno’s mission to create a community people are proud to call home by delivering timely, accurate and accessible information that empowers residents and employees to support a safe, healthy, and thriving Reno.

Overview

The Communications Department supports the City of Reno’s Strategic Plan by informing and engaging the City’s diverse community. The department promotes awareness of City programs and services, highlights their impact through storytelling, and fosters trust through clear, transparent, and accessible communication. By encouraging meaningful dialogue, Communications empowers residents to participate in informed decision-making. The department also leads internal communication efforts to ensure a well-informed workforce and to strengthen employee engagement and morale.

Positions

Program	FTE's
Strategic Communications	7.00
Communications Total FTE's	7.00

Communications

Organization Chart



By the Numbers

211
*requests fulfilled
resulting in 5,131
tasks completed*

2,493
*media requests
responded to*

111
*in-person media
events supported*

4
*media training
programs for City
staff*

Core Services

Communication

Strategic Communications

Works to communicate the impact and value of the City of Reno to all residents through the use of innovative and creative storytelling. Core service areas include: crisis and issues management, marketing, branding, message and content development, news and media relations, social media, email messaging, video production, and more.

Internal Communications

Facilitate internal communications that foster a well-informed workforce and bolster employee engagement and morale. Core service areas include: development and delivery of internal updates for employees at all levels, development of multimedia content to inform and engage employees, support the mission of the Employee Engagement Committee, provide communications support for recruitment, and more.

Graphic Designs and Printing Services

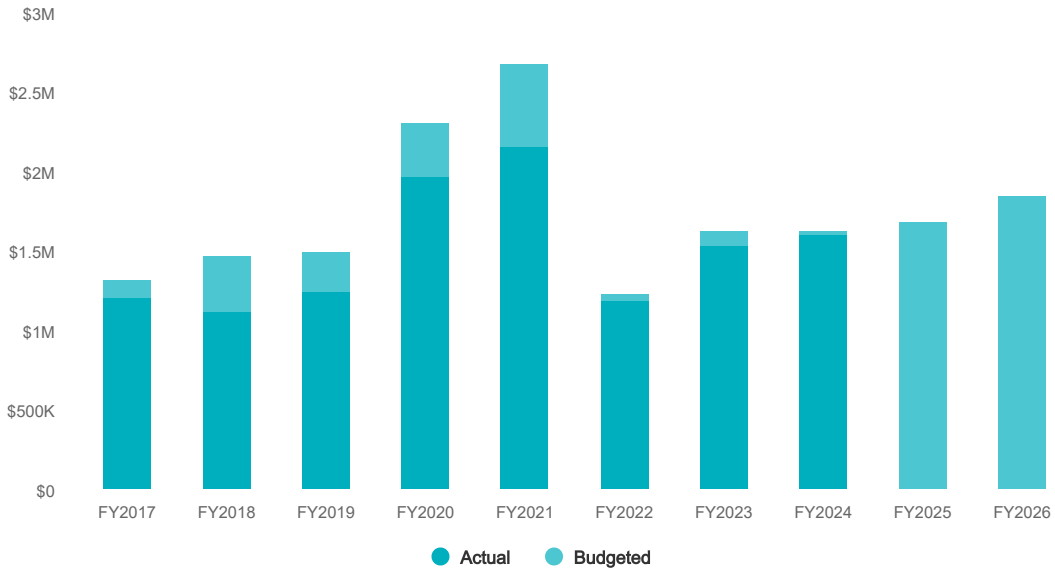
Centralize all collateral production and printing projects citywide to promote a positive City of Reno brand image. Establish and manage the City of Reno brand and sub-brand standards. Provide graphic design support for a variety of projects in print, digital, video, audio and other platforms.



Expenditures Summary - Communications

\$1,845,371 **\$157,339**
 (9.32% vs. prior year)

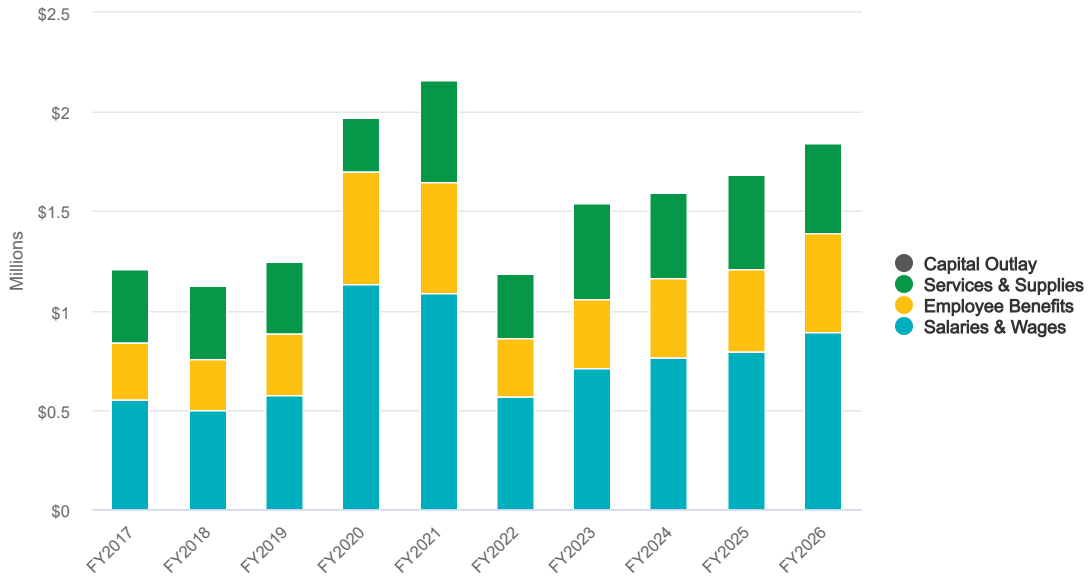
Communications Proposed and Historical Budget vs. Actual



Communications was established as an individual department at the end of FY22. This function was reported in prior fiscal years in either the City Manager or Neighborhood Services departments and the administrative allocation was combined with the Parking & Code Enforcement department, which is reflected in the budgeted amounts for FY20 and FY21.

Expenditures by Expense Type - Communications

Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expense Objects				
Salaries & Wages	\$762,104	\$805,798	\$893,119	12.7%
Employee Benefits	\$404,770	\$420,565	\$496,353	19.5%
Services & Supplies	\$423,918	\$427,448	\$455,899	-5%
Capital Outlay	\$12,772	\$0	\$0	N/A
Total Expense Objects:	\$1,603,564	\$1,653,811	\$1,845,371	9.3%

Service Delivery Measures

Measure	2024 Actual	2025 Target	2026 Target	Strategic Priority Alignment	Core Service Alignment
Increase owned media audience - measured by the total number of City of Reno followers on social media (Facebook, Twitter, YouTube, Instagram, LinkedIn, Pinterest, and Facebook en Espanol). Does not include NextDoor	148,561	143,860	151,532	Governance and Organizational Effectiveness	Communications
Increase content viewership on owned media platforms by growing Current Audience Engagement Rate across all City social media platforms. (Facebook, Twitter, YouTube, Instagram and Facebook en Espanol)	100%	41%	60%	Governance and Organizational Effectiveness	Communications
Increase earned media coverage by growing the total number of press releases and story pitches executed in a year	246	268	258	Governance and Organizational Effectiveness	Communications
Increase earned media coverage by maintaining or improving the percentage of press releases picked up by local media	90%	90%	91%	Governance and Organizational Effectiveness	Communications

Top Accomplishments from FY25



1. Launched the branding and marketing campaign for the new Parks and Recreation RecConnect Membership Program which sold 2,020 memberships within the first 6 months of operations
2. Received industry awards and recognition for the following programs:
 - Savvy Award with 3CMA for the Junior Park Ranger Guide
 - Award of Excellence with 3CMA for the We Make Reno Lovable recruitment branding campaign
 - Governmental Media Outlet of the Year by Best of the West Media Awards
3. Launched monthly Public Safety Media Briefings with the Reno Fire Department and Reno Police Department to provide informational updates and an opportunity for local media to ask questions of our public safety teams
4. Produced the following video annual reports for the City: City of Reno Video Annual Report, Reno Fire Department Video Annual Report, and Reno Police Department Video Annual Report
5. Launched a series of five videos highlighting City of Reno programs to support homelessness. The videos featured Reno Works, RISE, Housing Programs, Community Court, and the Pathways Pilot Program. The series was aired in partnership with KTVN Channel 2 and released in conjunction with the first homeless annual report entitled “Connecting Reno”

Upcoming Initiatives for the Budget Year



1. Overhaul the E-Newsletter program to provide better engagement for residents, add short message service (SMS) texting, and ensure full Americans with Disabilities Act (ADA) compliance to Web Content Accessibility Guidelines (WCAG) standards
2. Update of the Strategic Communications Plan to include department and project-specific focuses such as the Reno Police Department, Housing and Neighborhood Development, Parks and Recreation, along with posting guidelines
3. Update the City of Reno Communications Policy to reflect the current environment
4. Implementation of the new Media Relations Plan to improve media responses and build stronger relationships with local media partners

Community Engagement & Services



Cynthia Esparza
 Director of Community Engagement & Services

Mission

Guided by the City of Reno’s mission statement, Community Engagement and Services (CES) Department oversees key external-facing supportive services and programs designed to enhance the Reno community and serve as accessible entry points for residents to engage.

Overview

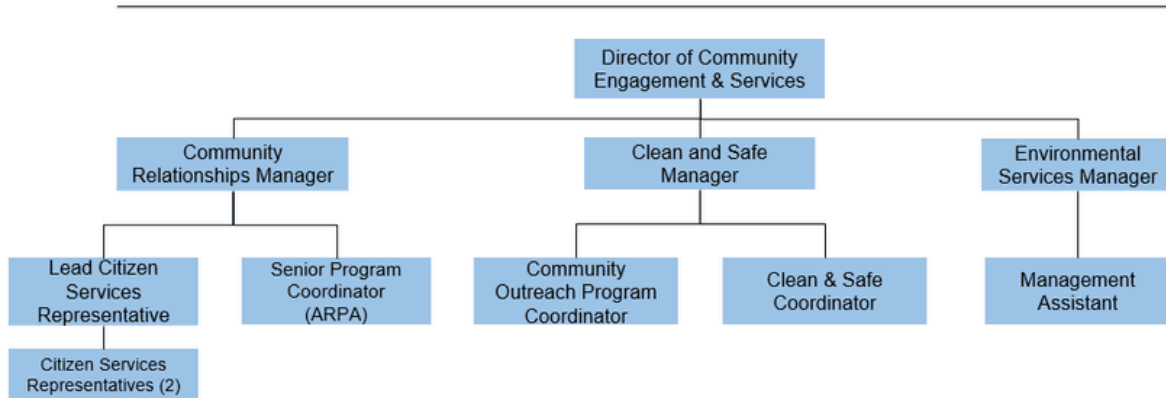
Dedicated to understanding community needs, the department fosters meaningful engagement through relationship-building, public partnerships, and collaborative solutions. CES acts as a vital bridge between the community and City departments, advancing initiatives that enhance livability, quality of life, and resilience. Through the management of diverse programs and services, CES addresses both everyday operational needs and innovative strategies ranging from community engagement and environmental efforts to resource connection and quality-of-life improvements.

Positions

Program	FTE's
Clean and Safe	3.00
Community Engagement	3.00
Environmental Services/Sustainability	2.00
Reno Direct	3.00
CES Total FTE's	11.00

Community Engagement & Services

Organization Chart



By the Numbers

16,000
residents engaged through commUNITY & Senior engAGED events & RCI

186
city walks resulting in 230 community interactions

60,000
community calls facilitated
23,031
service requests citywide

3
utility agreements enhancing environmental & sustainability

600 lbs
of plastic film collected for NexTrex

Core Services

Organizational Engagement Coordination

Support and guide citywide engagement by helping departments develop inclusive strategies, serving as a strategic partner to strengthen community connections, enhance quality of life, and ensure meaningful community participation.

Clean and Safe

Serves as the City's response to homelessness, related community concerns, and partnership efforts. Staff oversees unsheltered outreach and maintenance response to improve equitable access to public spaces and overall quality of life for all Reno constituents. Clean and Safe works collaboratively with regional, state, and non-profit partners to align strategies, address shared challenges, and support the needs of the unhoused community.

Community Relationships

Serves as an organizational connector, building and strengthening public and private partnerships to address shared challenges, enhance community well-being, and advance the City of Reno's access and inclusion goals. As a key connector, it links partners to services, resources, and collaborative opportunities, maximizing impact through efficient and inclusive engagement.

Environmental Services

Leads initiatives that enhance Reno's sustainability, quality of life, and global reputation. The team manages key contracts—such as those with NV Energy and Waste Management—and oversees franchise agreements, ensuring compliance and advancing goals related to energy efficiency, sustainability, and community impact.

Reno Direct

Serves as the primary point of contact for residents, businesses, and visitors, using multiple communication channels to provide timely, high-quality responses to requests, inquiries, and concerns. It ensures accessible, efficient service that connects the community to government resources and support.

Senior Enrichment

Develops and execute endeavors to involve seniors through an array of activities, including technology classes, field trips, resource fairs, and beyond. All with the goal to decrease senior isolation, increase senior engagement, and provide access and connection to local government and community.

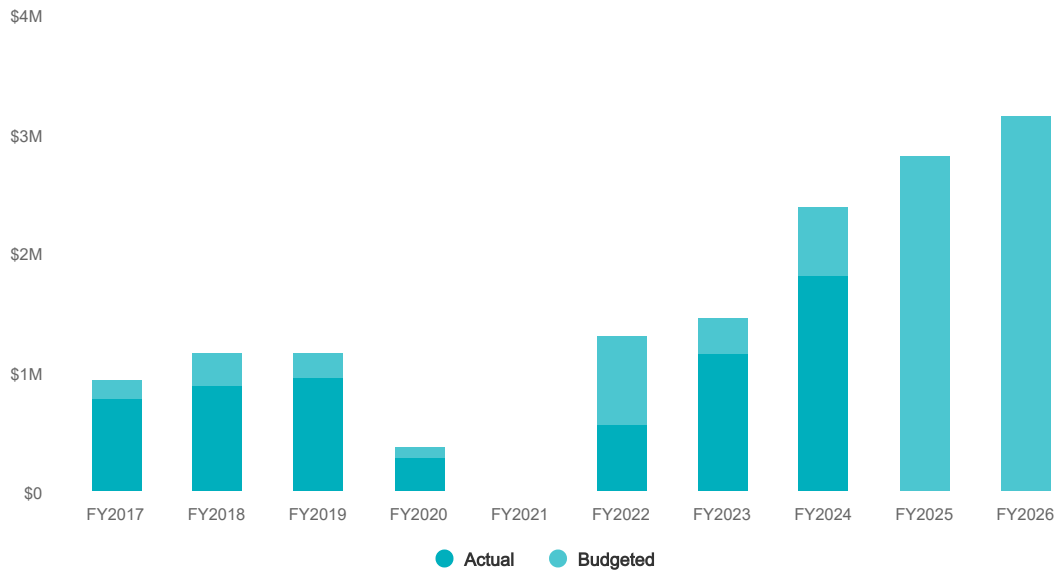
Service Delivery Management

Provide citywide oversight and support to ensure consistent, responsive, and high-quality service delivery. Act as a central hub for tracking service requests, resolving cross-departmental issues, and ensuring residents experience seamless, transparent, and effective access to City services.

Expenditures Summary - Community Engagement & Services

\$3,160,444 **\$349,103**
(12.42% vs. prior year)

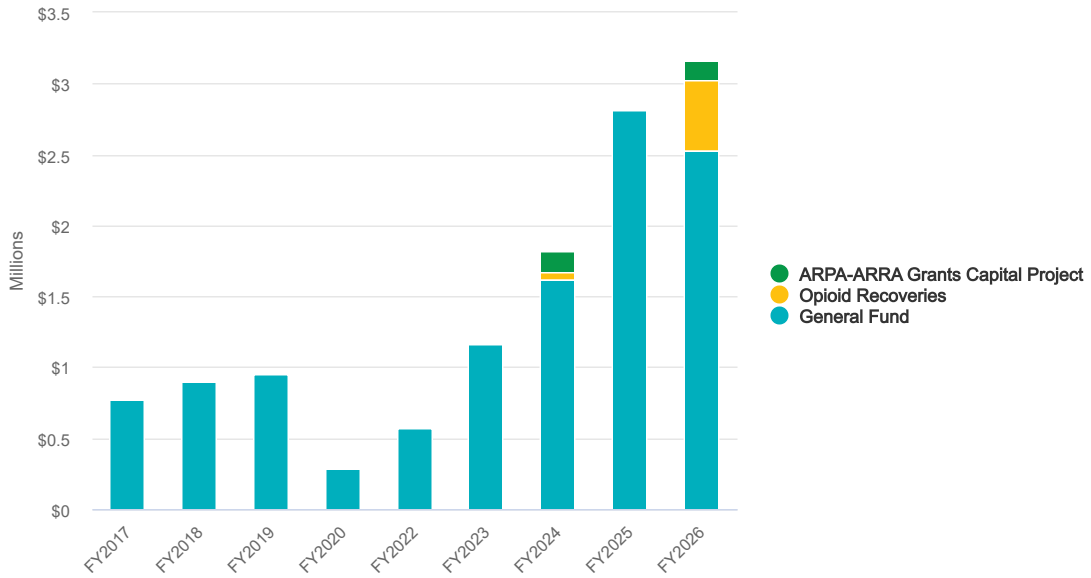
Community Engagement & Services Proposed and Historical Budget vs. Actual



Community Engagement and Services was established as an individual department in FY25. Individual programs that make up the department (Reno Direct, Clean and Safe, Sustainability, and Community Relationships) were previously reported in the City Manager's Office.

Expenditures by Fund

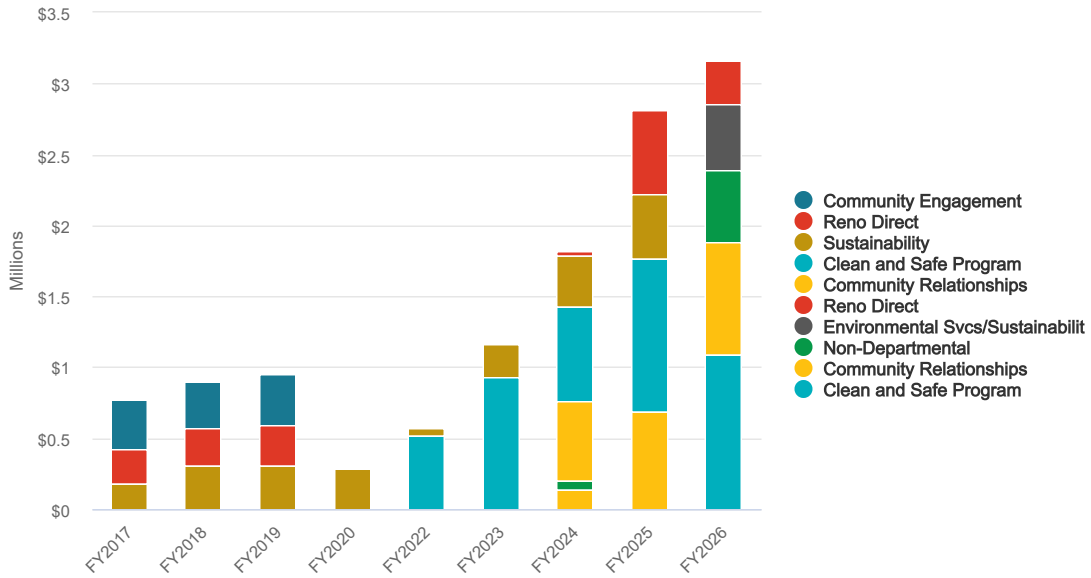
Budgeted and Historical Expenditures by Fund



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
General Fund	\$1,616,548	\$3,224,401	\$2,526,876	-10.1%
Opioid Recoveries	\$57,403	\$789,478	\$500,000	N/A
ARPA-ARRA Grants Capital Project	\$140,393	\$0	\$133,568	N/A
Total:	\$1,814,345	\$4,013,879	\$3,160,444	12.4%

Expenditures by Program - Community Engagement & Services

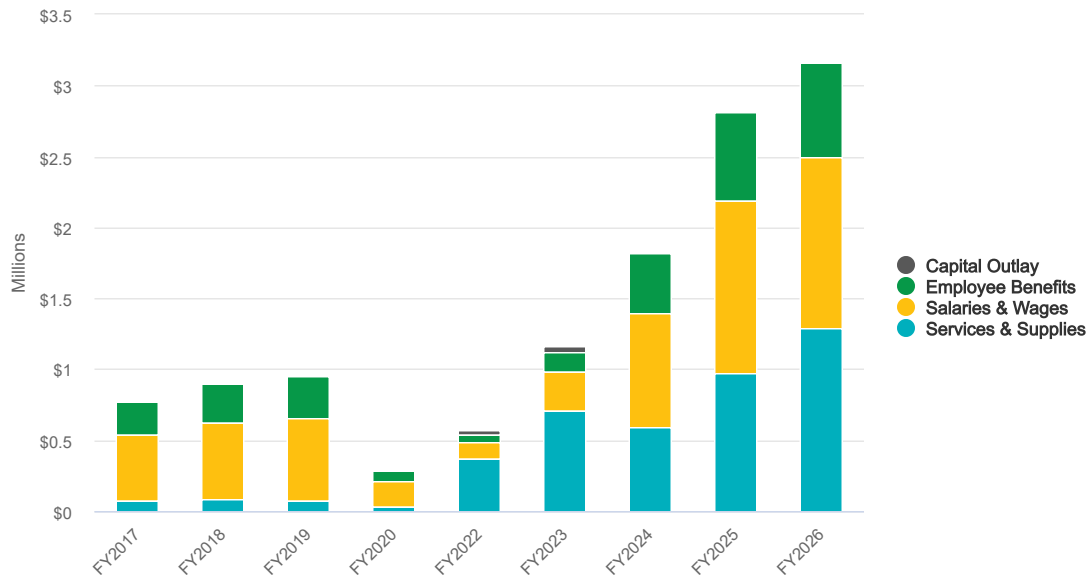
Budgeted and Historical Expenditures by Function



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expenditures				
General Government				
Community Engagement & Services				
Reno Direct	\$29,739	\$590,865	\$0	-100%
Clean and Safe Program	\$671,049	\$1,431,579	\$0	-100%
Community Relationships	\$560,568	\$713,095	\$0	-100%
Sustainability	\$355,193	\$488,862	\$0	-100%
Non-Departmental	\$57,403	\$789,478	\$500,000	N/A
Total Community Engagement & Services:	\$1,673,951	\$4,013,879	\$500,000	-82.2%
Total General Government:	\$1,673,951	\$4,013,879	\$500,000	-82.2%
Community Support				
Community Engagement & Services				
Reno Direct	\$0	\$0	\$304,364	N/A
Clean and Safe Program	\$0	\$0	\$1,090,291	N/A
Community Relationships	\$140,393	\$0	\$795,064	N/A
Environmental Svcs/Sustainabilit	\$0	\$0	\$470,725	N/A
Total Community Engagement & Services:	\$140,393	\$0	\$2,660,444	N/A
Total Community Support:	\$140,393	\$0	\$2,660,444	N/A
Total Expenditures:	\$1,814,345	\$4,013,879	\$3,160,444	12.4%

Expenditures by Expense Type - Community Engagement & Services

Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expense Objects				
Salaries & Wages	\$804,170	\$1,272,810	\$1,210,778	-0.4%
Employee Benefits	\$422,024	\$642,656	\$659,691	5.2%
Services & Supplies	\$588,151	\$2,098,413	\$1,289,975	33.2%
Total Expense Objects:	\$1,814,345	\$4,013,879	\$3,160,444	12.4%

Service Delivery Measures

Measure	2024 Actual	2025 Target	2026 Target	Strategic Priority Alignment	Core Service Alignment
Total number of Reno Direct calls answered	N/A	60,000+	63,000	Governance and Organizational Effectiveness	Service Delivery Management
Individuals connected to transitional or alternative housing through outreach conducted by the Clean and Safe program.	92	25	30	Economic Opportunities, Homelessness and Affordable Housing	Clean and Safe, Service Delivery Management
Homeless concerns service requests addressed within 30 days of initial request (ServiceNow)	80%	85%	85%	Economic Opportunities, Homelessness and Affordable Housing	Clean and Safe, Service Delivery Management
Negotiations resulting in increased service or revenue generation	3	3	4	Fiscal Sustainability, Climate Change & Infrastructure	Environmental Services
Compliance rate with City benchmarking program for commercial buildings over 30,000 sq ft	32%	52%	65%	Fiscal Sustainability, Climate Change & Infrastructure	Environmental Services
Sustainability inquires responded to within 5 days (ServiceNow)	N/A	N/A	100%	Climate Change and Infrastructure	Environmental Services, Service Delivery Management
Waste Management inquiries responded to within 5 days (ServiceNow)	N/A	N/A	100%	Climate Change and Infrastructure	Environmental Services

Top Accomplishments from FY25



1. Engaged over 16,000 residents through CommUNITY Connect, Seniors EngAGED, and the Reno Constituents Institute, programs designed to inform, connect, and empower the community, advance civic pride, and create knowledgeable ambassadors for the City of Reno
2. Lead the citywide adoption and integration of the Language Access Plan to ensure equitable access to services, improve communication with non-English-speaking constituents, and promote inclusive community engagement across all departments
3. Assisted and provided outreach services to the unsheltered community, resulting in 92 housing arrangements, 88 shelter arrangements, 233 identification replacements, 56 family reunifications, and 328 resources accessed
4. Guided the creation and adoption of several key ordinances related to access to public spaces and public safety
5. Renegotiated the gas and electric franchise agreements and negotiated a new Energy Partnership Agreement with NV Energy and completed the first solar + storage project at the Public Safety Center, reducing 207k kilowatt-hours every year, equivalent to removing over 150 passenger cars from the road, annually, and eliminated 20k lbs. of landfill material

Upcoming Initiatives for the Budget Year



1. Develop a citywide public engagement plan with comprehensive outreach building on successful community meeting models (e.g. 4th Street Business Partnership Meeting) and incorporation community data and Reno plans (e.g. Language Access Plan)
2. Continue to engage constituents and building new partnerships via programming efforts through the Reno Seniors Engaged, Reno CommUNITY Connect programming, and Reno Constituents Institute
3. Standardizing service request procedures by creating a comprehensive manual in a digital software to establish standards for consistent, efficient, and equitable service delivery across all departments via Reno Direct
4. Continue outreach operations by utilizing DROPS (Direct Resource Outreach & Placement System) to build rapport and connect individuals to housing arrangements
5. Complete the city-wide streetlight audit and update the Sustainability & Climate Action/Environmental Services Plan

Development Services



Chris Pingree
Director of Development Services

Mission

The Development Services Department leads the City of Reno's efforts on a broad range of issues including land use planning, reviewing development proposals, permitting and inspection of development.

Overview

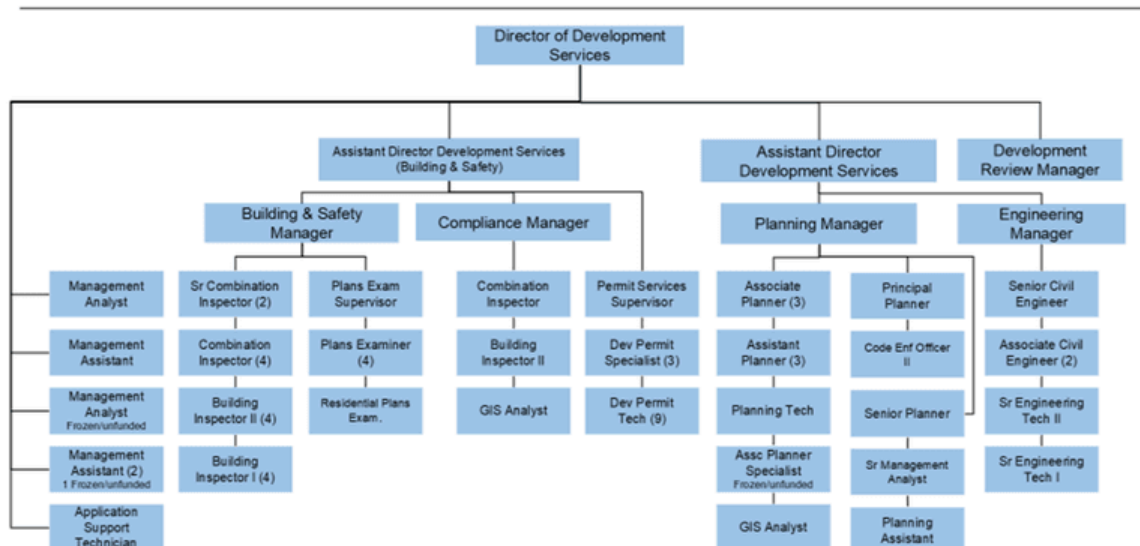
The Development Services Department has five divisions, consisting of Building and Safety, Building Compliance, Engineering, Planning, and Administrative and Operations Services. Each of these divisions collaborates and coordinates with each other, other City departments, and relevant regional agencies.

Positions

Program	FTE's
Building	43.00
Engineering	6.00
Planning	15.50
Program and Service Management	4.50
Development Services Total FTE's	69.00

Development Services

Organization Chart



Core Services

Administration and Operational Services

Program and Service Management

Plan, administer and coordinate the resources necessary to ensure cost-effective and efficient provision of department services.

Building and Engineering

Construction Review Process

Assist the public through high-quality plan review, permitting and enforcement of building codes and standards. Provide professional, efficient, and accurate services to developers, building professionals and constituents of our community.

Compliance Assurance Process

Ensure that the standards established by City Council are maintained. Provide a safe and clean community with safe development, infrastructure, and businesses.

Planning

Community Planning Process

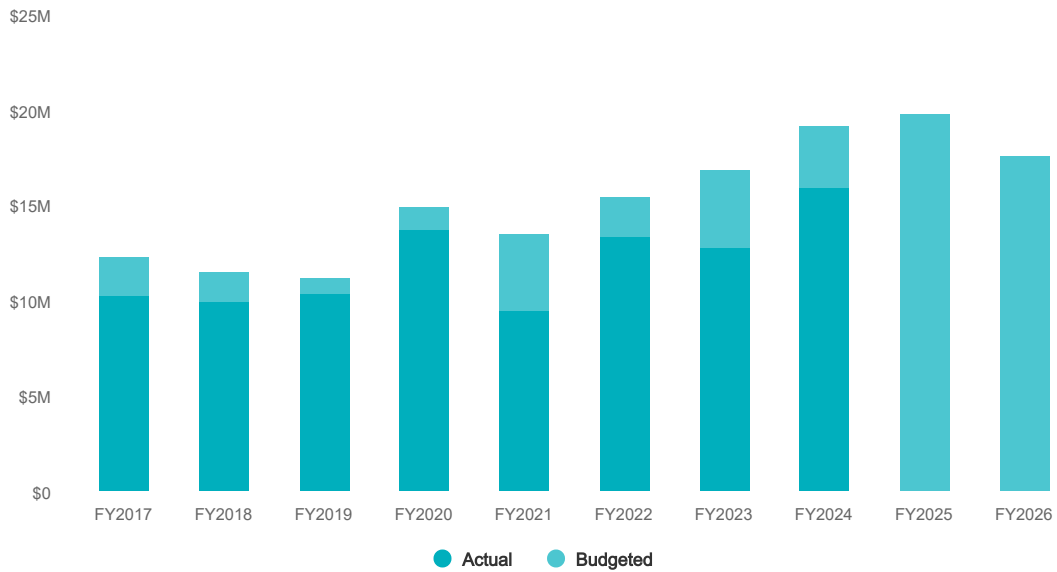
Prepare and apply the adopted policies, principles, regulations, and procedures for the long-term physical and social development of the community found in Reno City Council's adopted 20-year Master Plan.



Expenditures Summary - Development Services

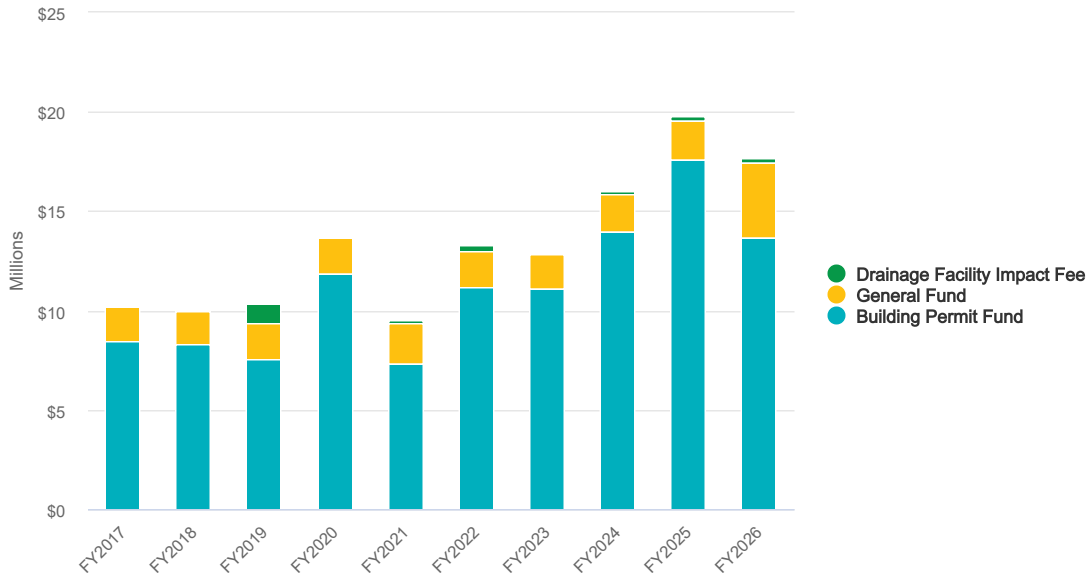
\$17,649,086 **-\$2,145,180**
(-10.84% vs. prior year)

Development Services Proposed and Historical Budget vs. Actual



Expenditures by Fund

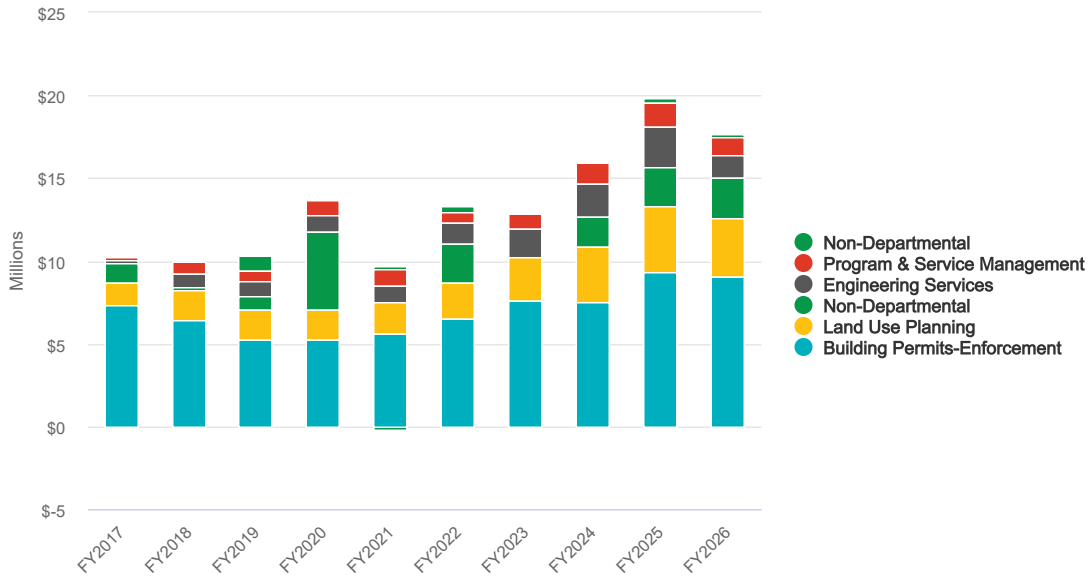
Budgeted and Historical Expenditures by Fund



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
General Fund	\$1,947,585	\$2,077,895	\$3,745,933	84.4%
Drainage Facility Impact Fee	\$96,197	\$200,314	\$200,000	0%
Building Permit Fund	\$13,944,346	\$15,523,798	\$13,703,153	-22%
Total:	\$15,988,128	\$17,802,007	\$17,649,086	-10.8%

Expenditures by Program - Development Services

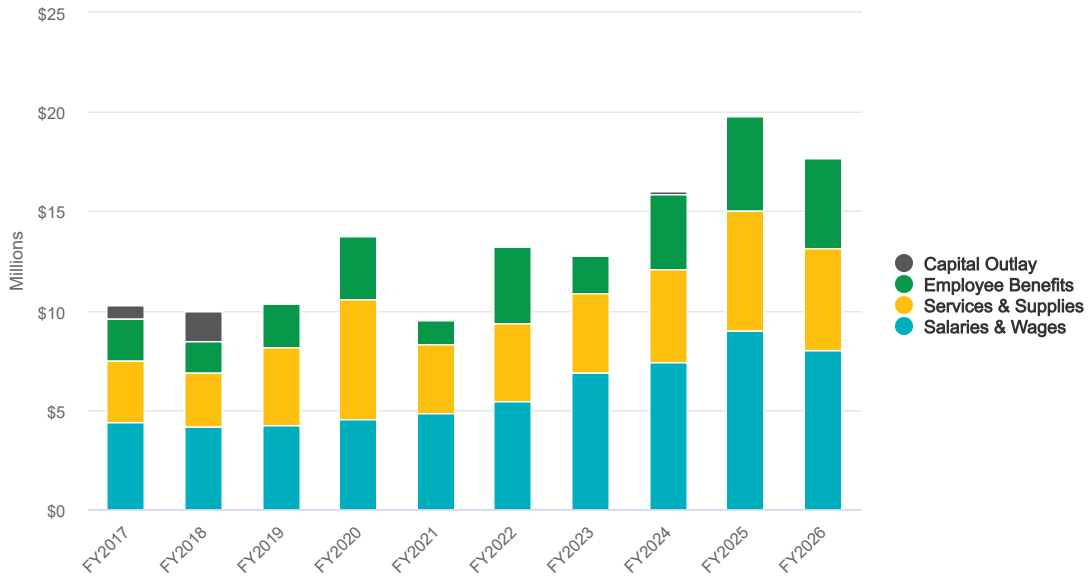
Budgeted and Historical Expenditures by Program



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expenditures				
Community Support				
Development Services				
Program & Service Management	\$1,228,982	\$1,321,980	\$1,078,507	-26.5%
Engineering Services	\$2,026,186	\$2,149,328	\$1,346,710	-45.3%
Land Use Planning	\$3,339,677	\$3,211,778	\$3,562,742	-11.8%
Building Permits-Enforcement	\$7,479,836	\$8,584,492	\$9,026,150	-2.8%
Total Development Services:	\$14,074,682	\$15,267,578	\$15,014,109	-13%
Non-Departmental				
Non-Departmental	\$1,817,249	\$2,334,115	\$2,434,977	4.3%
Total Non-Departmental:	\$1,817,249	\$2,334,115	\$2,434,977	4.3%
Total Community Support:	\$15,891,931	\$17,601,693	\$17,449,086	-10.9%
Intergovernmental				
Development Services				
Non-Departmental	\$96,197	\$200,314	\$200,000	0%
Total Development Services:	\$96,197	\$200,314	\$200,000	0%
Total Intergovernmental:	\$96,197	\$200,314	\$200,000	0%
Total Expenditures:	\$15,988,128	\$17,802,007	\$17,649,086	-10.8%

Expenditures by Expense Type - Development Services

Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expense Objects				
Salaries & Wages	\$7,436,470	\$8,000,648	\$8,033,700	-10.9%
Employee Benefits	\$3,813,854	\$4,174,174	\$4,469,925	-5.9%
Services & Supplies	\$4,620,210	\$5,587,185	\$5,145,461	-14%
Capital Outlay	\$117,594	\$40,000	\$0	-100%
Total Expense Objects:	\$15,988,128	\$17,802,007	\$17,649,086	-10.8%

Service Delivery Measures

Measure	2024 Actual	2025 Target	2026 Target	Strategic Priority Alignment	Core Service Alignment
Building Permit Reviews Completed On Time					
Building Permit Reviews - Overall	87%	90%	95%	Economic and Community Development	Building & Engineering
Initial Submittal – Planning	80%	90%	95%	Economic and Community Development	Building & Engineering
Initial Submittal - Engineering	97%	90%	95%	Economic and Community Development	Building & Engineering
Initial Submittal - Building	95%	90%	95%	Economic and Community Development	Building & Engineering
All Reviews - Planning	82%	90%	95%	Economic and Community Development	Building & Engineering
All Reviews - Engineering	88%	90%	95%	Economic and Community Development	Building & Engineering
All Reviews - Building	90%	90%	95%	Economic and Community Development	Building & Engineering
All Reviews - Compliance	N/A	90%	95%	Economic and Community Development	Building & Engineering
Inspections Completed on time – Building	97%	90%	95%	Economic and Community Development	Building & Engineering
Business License Reviews					
Reviews Completed on time - Compliance	N/A	90%	95%	Economic and Community Development	Building & Engineering
Reviews Completed on time - Planning	69%	90%	95%	Economic and Community Development	Building & Engineering
Inspections Completed on time - Compliance	N/A	90%	95%	Economic and Community Development	Building & Engineering
Service Now					
Cases reviewed on time - Building	N/A	90%	95%	Economic and Community Development	Building & Engineering
Cases reviewed on time - Compliance	N/A	90%	95%	Economic and Community Development	Building & Engineering
Planning Cases					
30-Day Entitlement Cases Reviewed on time	N/A	100%	95%	Economic and Community Development	Planning
60-Day Entitlement Cases Reviewed on time	N/A	100%	95%	Economic and Community Development	Planning
SIT Permits					
Reviews Completed on time - Engineering	76%	90%	95%	Economic and Community Development	Building & Engineering
Customer Service					
Pre-Application Meetings Scheduled within 3 weeks - Planning	N/A	90%	95%	Economic and Community Development	Planning
Planner of the Day (POD) Inquiries Returned within 24 hours	N/A	90%	95%	Economic and Community Development	Planning

Top Accomplishments from FY25



1. Implemented an electronic submittal process for entitlement applications and administrative reviews, significantly streamlining the process for customers. The system also allows for revisions/responses to be submitted electronically, reducing processing times and allowing for faster distribution and review.
2. Initiated a comprehensive clean-up of Reno Municipal Code Title 18, addressing conflicting regulations, clarifying language, and correcting miscellaneous typos and inconsistencies, including a series of workshops with stakeholders from the development community and interested citizens.
3. Address the City Council's priority to provide affordable housing by updating Title 18. This includes code language/policies to allow for innovative and new housing types, density bonuses for affordable units, and a streamlined review/permitting process to bring affordable housing units to market at an expedited pace. The process included working with industry experts, the development community, and citizen stakeholders.
4. Completed process to accept all new Grading/Site Improvement (SIT) cases electronically.
5. Created a new Building Compliance Division to address all complaints related to work being performed without permits and conduct business license inspections.

Upcoming Initiatives for the Budget Year



1. Coordinate with regional stakeholders on electronic processing of subdivision maps
2. Complete the 2024 Northern Nevada ICC Code Amendments
3. Simplify Building Fee Schedules so fees are easily calculated and transparent
4. Automate the validation of City of Reno business licenses on all building permits
5. Text amendments to the Title 18 Zoning Code on the topics of signs, telecommunications, affordable housing, Accessory Dwelling Units (ADUs) and the broader zoning code clean-up

Finance



Vicki Van Buren
Director of Finance

Mission

As the fiscal steward of the City's resources, the Finance Department's mission is to ensure the sound fiscal management of public resources to support the delivery of essential services, promote transparency and accountability, and sustain the long-term financial health of the community.

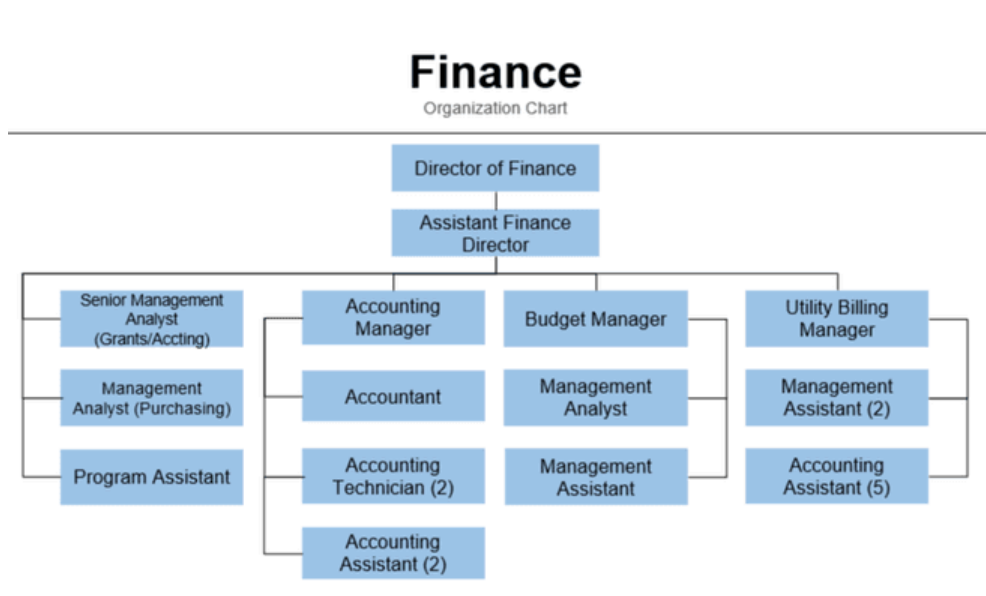
Overview

A strong City of Reno starts with strong fiscal management. The responsibility of the Finance Department is to align organizational goals, projects, and finances with the Council's vision for the future.

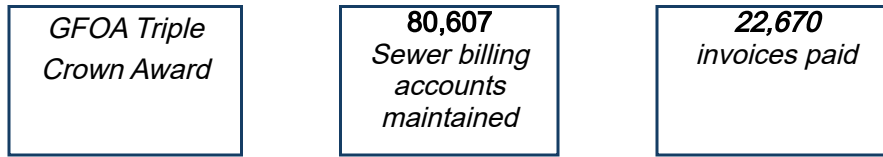
The Finance Department is responsible for properly accounting for all financial activity, including the preparation of the City's financial reports; oversight and management of the City's budget; maintaining the general fixed asset inventory; managing debt payments and new debt issuances; paying obligations owed by the City; ensuring that all charges related to sewer use are properly billed and collected; providing cash and investment management services in accordance with the City's adopted investment policy; and billing customers for miscellaneous fees and charges. The Department maintains financial stability by conducting multiple-year fiscal analysis and providing technical assistance to departments.

Positions

Program	FTE's
Financial Management	14.00
Sewer Collection	8.00
Finance Total FTE's	22.00



By the Numbers



Core Services

Financial Management

Accounting

Maintain timely and accurate records of all financial transactions. Prepares financial statements, Annual Comprehensive Financial Reports (ACFR) and other mandated reports in accordance with Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board (GASB) guidelines, City policies/procedures, and other legal requirements. Oversee comprehensive, consistent, efficient, and user-friendly operating procedures for recording transactions.

Budgeting

Prepare, administer and oversee the City's operating and capital budgets for all funds. Coordination with all City departments to ensure the alignment of resources with City Council priorities, monitoring department spending, and providing financial forecasting and analysis to guide decision-making.

Financial Planning

Conduct long-term financial planning, scenario modeling, and policy impact analysis. Maintain financial reporting. Investment of cash within regulatory constraints. Provide financial updates.

Debt Management

Oversee issuance and administration of City's debt. Ensure compliance with bond covenants and credit rating agency requirements while managing the City's debt portfolio in a fiscally responsible way.

Organizational Support

Provide efficient and timely support services to City departments including identification of effective procurement opportunities, compliance with laws, and distribution of mail.

Fiscal Analysis & Support

Provide budget, fiscal, and general issue analysis to assist in policy and other decision-making by the City Manager's Office and departments. Provide various levels of support to City departments and Council objectives.

Utility Billing

Develop and enhance existing and potential financial resources by ensuring applicable utility fees are properly billed and collected. Facilitate compliance with codes through impartial and courteous service. Maintain an effective and efficient billing process. Provide data and analysis of utility customers and service levels.

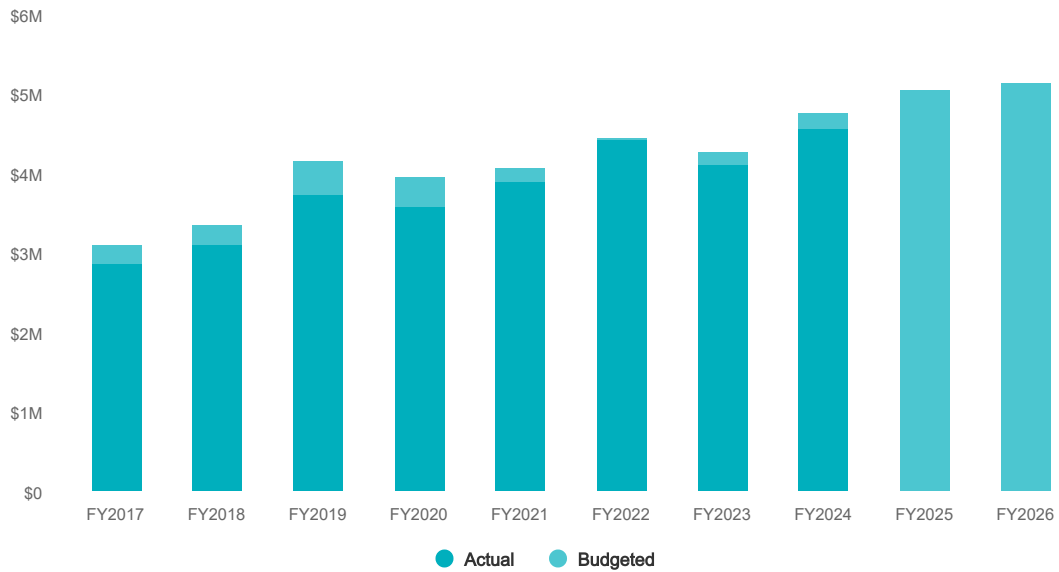
Grants Administration

Plans, organizes and manages the City's grants. Identifies strategic funding needs and potential federal, state, local and private funding sources; maximizes the use of federal and state grant funding opportunities through effective coordination of activities between City departments and shared use of existing in-house resources; and compiles, prepares and maintains accounting files/records and grant applications.

Expenditures Summary - Finance

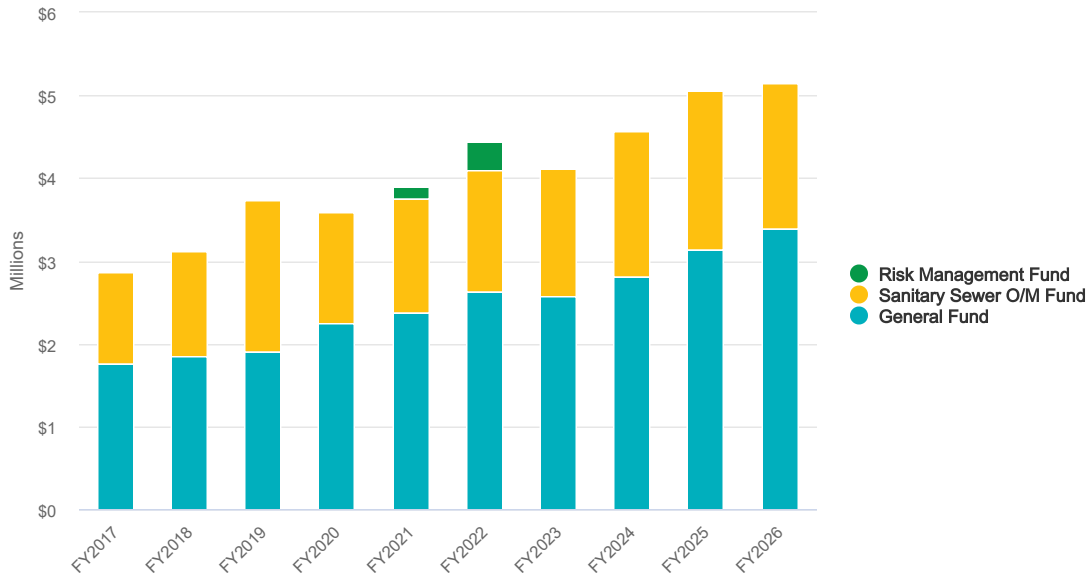
\$5,144,464 **\$81,097**
(1.60% vs. prior year)

Finance Proposed and Historical Budget vs. Actual



Expenditures by Fund

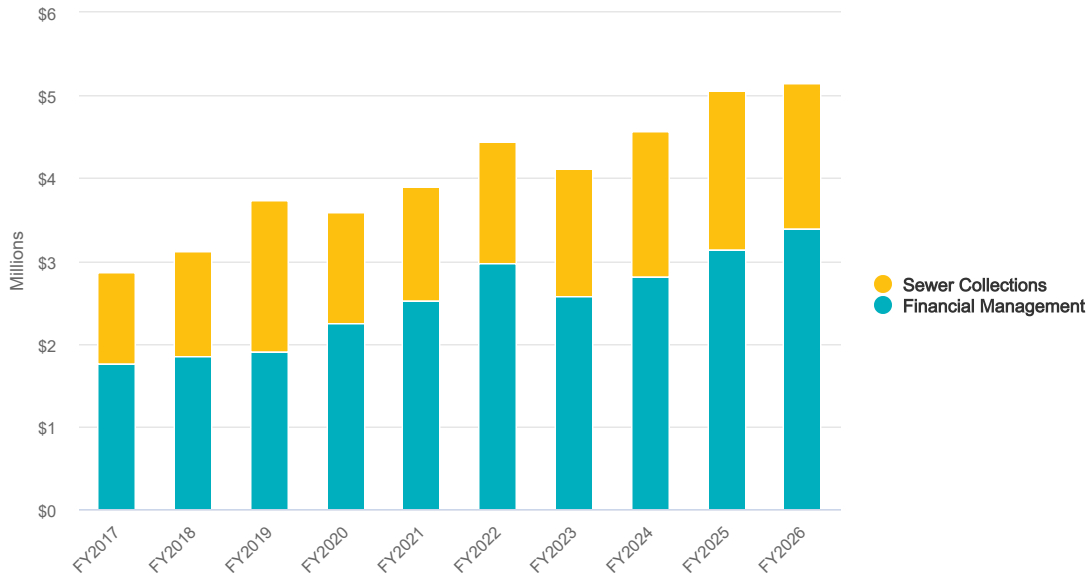
Budgeted and Historical Expenditures by Fund



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
General Fund	\$2,818,006	\$3,144,720	\$3,390,034	7.9%
Sanitary Sewer O/M Fund	\$1,744,340	\$1,946,892	\$1,754,430	-8.6%
Total:	\$4,562,346	\$5,091,612	\$5,144,464	1.6%

Expenditures by Program - Finance

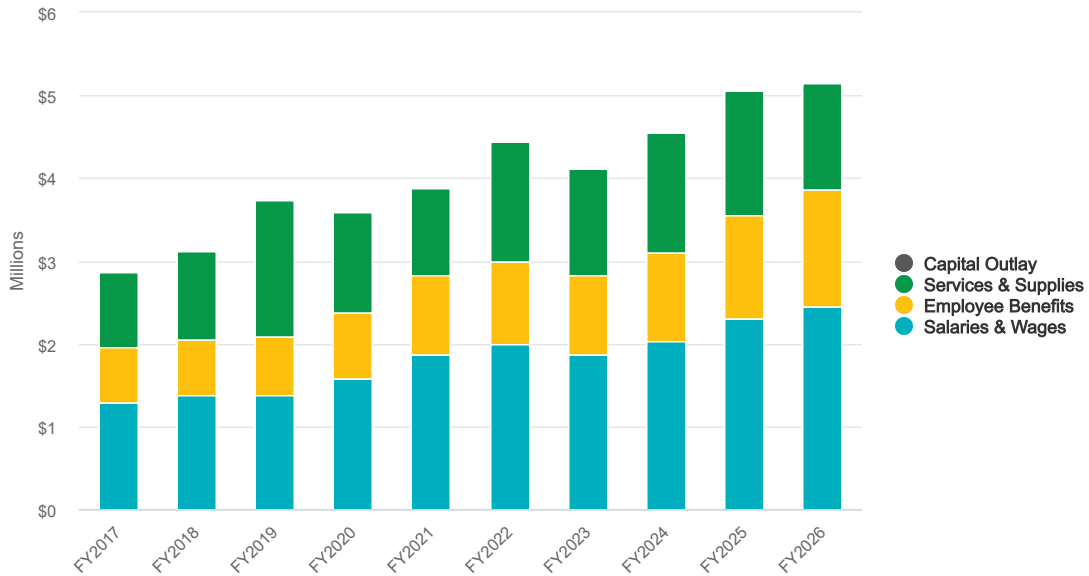
Budgeted and Historical Expenditures by Program



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expenditures				
General Government				
Finance				
Financial Management	\$2,818,006	\$3,144,720	\$3,390,034	7.9%
Total Finance:	\$2,818,006	\$3,144,720	\$3,390,034	7.9%
Total General Government:	\$2,818,006	\$3,144,720	\$3,390,034	7.9%
Utility Enterprises				
Finance				
Sewer Collections	\$1,744,340	\$1,946,892	\$1,754,430	-8.6%
Total Finance:	\$1,744,340	\$1,946,892	\$1,754,430	-8.6%
Total Utility Enterprises:	\$1,744,340	\$1,946,892	\$1,754,430	-8.6%
Total Expenditures:	\$4,562,346	\$5,091,612	\$5,144,464	1.6%

Expenditures by Expense Type - Finance

Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expense Objects				
Salaries & Wages	\$2,025,630	\$2,347,152	\$2,455,214	6.5%
Employee Benefits	\$1,079,230	\$1,262,207	\$1,410,139	13.3%
Services & Supplies	\$1,443,320	\$1,482,253	\$1,279,111	-15.5%
Capital Outlay	\$14,166	\$0	\$0	N/A
Total Expense Objects:	\$4,562,346	\$5,091,612	\$5,144,464	1.6%

Service Delivery Measures

Measure	2024 Actual	2025 Target	2026 Target	Strategic Priority Alignment	Core Service Alignment
Maintain and strengthen the City's General Obligation A rating	Aa3	Aa3	Aa3	Fiscal Sustainability	Financial Planning
Actual pooled investment earnings that meet or exceed investment policy benchmark for each month	100%	100%	100%	Government & Organizational Effectiveness	Financial Planning
Government Finance Officer Association Triple Crown Award. (Requires the annual Certificate of Achievement in Financial Reporting, Distinguished Budget Presentation Award, and Popular Annual Financial Report Award all received from the Government Finance Officers Association)	Yes	Yes	Yes	Fiscal Sustainability	Accounting Budgeting Financial Planning
Maintain general obligation debt at 15% or less of total allowed by City Charter	<15%	<15%	<15%	Fiscal Sustainability	Financial Planning
Percentage of liens filed at two quarters of delinquency	100%	100%	100%	Government & Organizational Effectiveness	Utility Billing
Percentage of utility billing customer calls resolved with first contact	N/A	N/A	70%	Government & Organizational Effectiveness	Utility Billing
Percentage of invoices paid within 30 days of receipt from departments	100%	100%	100%	Government & Organizational Effectiveness	Organizational Support
Percent of cash invested at year end	95%	95%	95%	Fiscal Sustainability	Financial Planning

Top Accomplishments from FY25

1. Government Finance Officers Association (GFOA) Triple Crown Award for the City of Reno's Budget, Annual Comprehensive Financial Report, and Popular Annual Financial Report
2. Adopted a balanced budget that aligns with Council priorities
3. Restructured 2013A General Obligation bonds for interest rate savings
4. Implemented new reporting software for the Annual Comprehensive Financial Report
5. Provided various training courses on purchasing, payment processing, grant, and budgeting compliance

Upcoming Initiatives for the Budget Year



1. Proactive monitoring of revenues and expenses to strategically address economic conditions
2. Issue \$70 million of State Revolving Fund (SRF) bonds for the American Flat Advanced Purified Water Facility
3. Process and technology improvements including enhancing automation for credit card transactions and electronic storage of documents
4. Collaborate with departments on the refinement of the capital improvement process by evaluating and updating the comprehensive facility plan
5. Monitor all City debt and initiate restructuring when economically feasible, prepare the annual debt management report and updated policy

Fire



David Cochran
Fire Chief

Mission

The mission of the Reno Fire Department (RFD) is to provide our citizens and visitors with the best possible all risk emergency service in the protection of lives and property. Public health, safety, and prevention education are key components of our mission. We are identified by our dedication and pride in outstanding customer service.

Overview

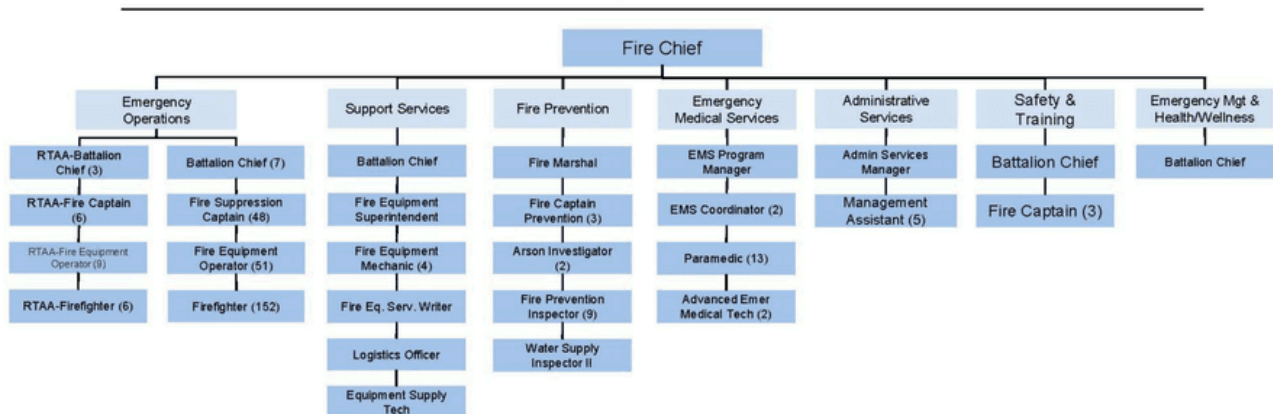
The RFD is responsible for protecting the quality of life for the citizens and visitors to the Reno area and preventing the loss of life and property through rapid response to emergency calls for service including threats from fire, medical emergencies, and natural or man-made disasters. The RFD ensures that it achieves these goals through its daily operations including its special operational teams (Hazmat, Technical Rescue, and Water Entry Team), Advanced Life Support/Paramedic medical response, and fire prevention services (Plans Review, Inspection, Investigation, and Public Education).

Positions

Program	FTE's
Airport Fire Services	24.00
Emergency Medical Services (EMS)	19.00
Emergency Operations	259.00
Fire Prevention	16.00
Program & Service Management	6.00
Safety and Training	4.00
Support Services	9.00
Fire Total FTE's	337.00

Fire

Organization Chart



Core Services

Emergency Medical Services

Respond to medical emergencies Citywide on a daily basis as part of a two-tiered Advanced Life Support EMS delivery model. Responders will be trained to the Paramedic and AEMT(Intermediate Life Support) emergency medical service level, properly equipped, and will serve as the foundation for the existing delivery system where the focus is on the patient.

Emergency Operations

- Protect our community from the threat of fire and reduce or eliminate property loss and damage experienced by those we serve during and following a fire. This is accomplished through quick aggressive response, quality training, modern equipment, logistical support, and a genuine concern for the value of others' property.
- Respond to emergencies requiring Hazardous Materials mitigation and specialized rescue capabilities.
- Protect and mitigate hazards that threaten public safety.

Fire Prevention

Provide efficient, effective, and equitable life safety and property protection to the citizens and visitors of Reno. Demonstrate ethical conduct and excellent customer service in all areas of fire inspections, fire investigations, plans examinations, and public education programs.

Support Services

- Design, outfit, and maintain both emergency apparatus and support vehicles.
- Evaluate, procure and maintain all equipment assigned to stations, apparatus, and personnel.
- Research, establish, and maintain all infrastructure and logistics necessary to support the department's mission.
- Assist with planning, designing, managing, and maintaining all department facilities.

Program & Service Management

Plan, administer, and coordinate the resources necessary to ensure cost-effective and efficient provision of department services. To enhance City and regional disaster/emergency management response and preparation.

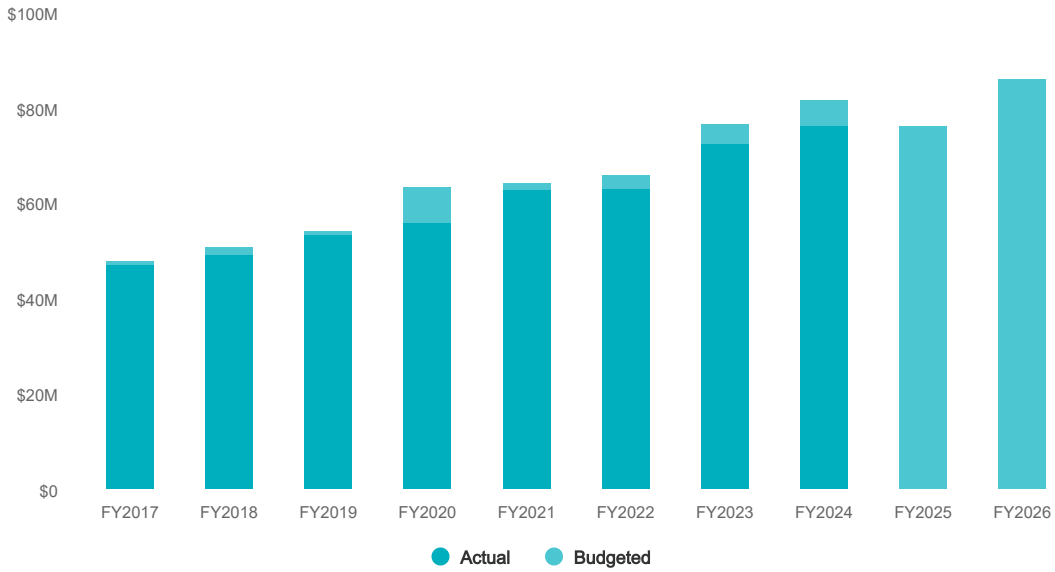
Safety and Training

- Operate in a highly efficient manner and provide professional training to our members for every type of incident we are challenged with, to all members, both career and volunteer. Diligently minimize injuries, accidents, and work-related disease by focusing on prevention and education.
- Actively work to ensure that all members receive the required annual training along with the opportunity to participate in additional training to expand their skill set.
- Ensure that the department is taking advantage of new and innovative opportunities to enhance our service delivery, while maintaining fiscal responsibility.

Expenditures Summary - Fire

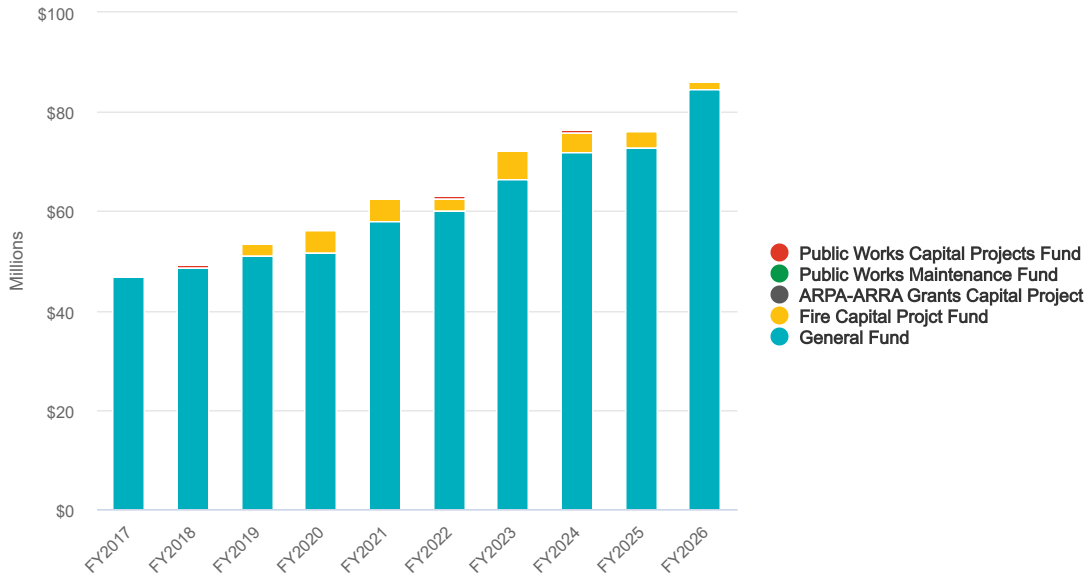
\$86,223,303 **\$9,864,100**
(12.92% vs. prior year)

Fire Proposed and Historical Budget vs. Actual



Expenditures by Fund - Fire

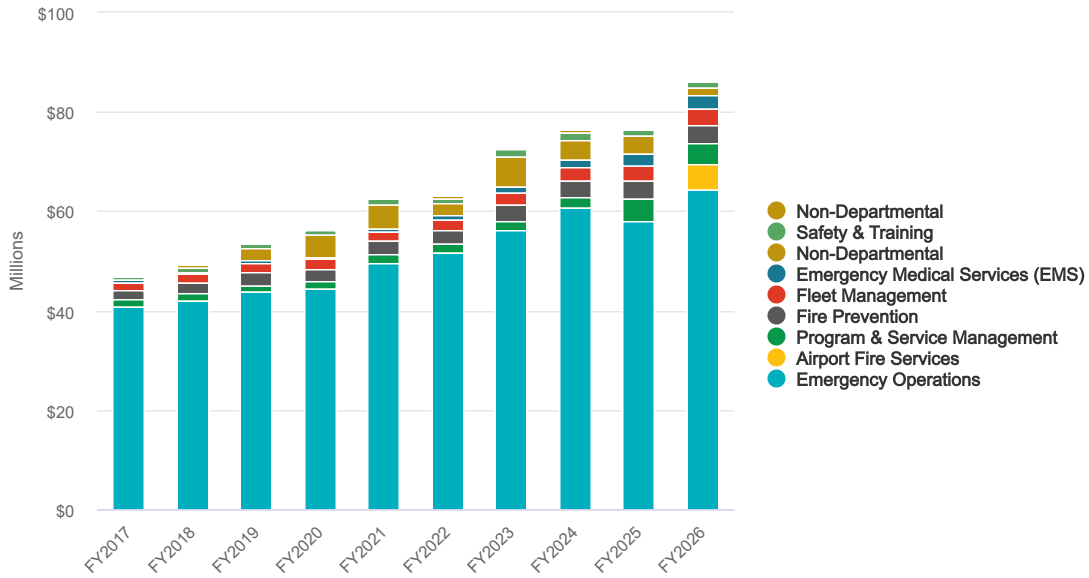
Budgeted and Historical Expenditures by Fund



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
General Fund	\$71,983,218	\$77,542,788	\$84,723,303	16.4%
Public Works Capital Projects Fund	\$601,439	\$1,274,316	\$0	0%
Public Works Maintenance Fund	\$159,651	\$355,446	\$0	-100%
Fire Capital Project Fund	\$3,778,981	\$5,195,067	\$1,500,000	-55.9%
Total:	\$76,523,290	\$84,367,617	\$86,223,303	12.9%

Expenditures by Program - Fire

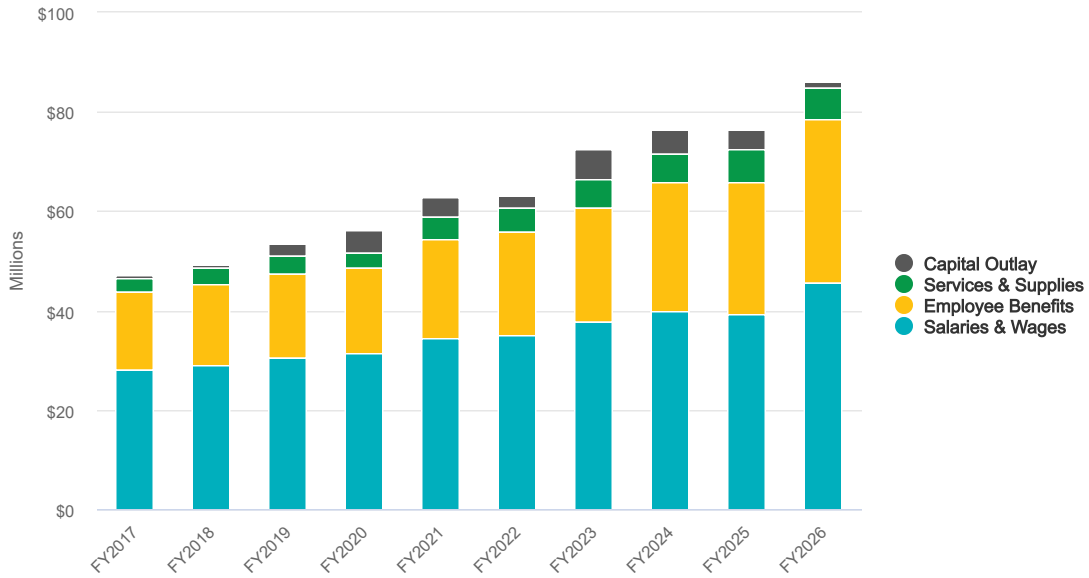
Budgeted and Historical Expenditures by Program



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expenditures				
Public Safety				
Public Works				
Non-Departmental	\$601,439	\$1,274,316	\$0	0%
Total Public Works:	\$601,439	\$1,274,316	\$0	0%
Fire				
Airport Fire Services	\$0	\$0	\$5,077,325	N/A
Program & Service Management	\$2,086,857	\$4,320,685	\$4,203,878	-1.3%
Fire Prevention	\$3,564,571	\$3,880,052	\$3,613,224	-1%
Safety & Training	\$1,557,089	\$1,471,586	\$1,472,502	16.1%
Emergency Medical Services (EMS)	\$1,426,237	\$2,548,247	\$2,650,615	14.6%
Emergency Operations	\$60,660,321	\$61,862,878	\$64,431,325	10.8%
Fleet Management	\$2,688,143	\$3,459,340	\$3,274,434	5%
Non-Departmental	\$3,938,633	\$5,550,513	\$1,500,000	-58.3%
Total Fire:	\$75,921,851	\$83,093,301	\$86,223,303	12.9%
Total Public Safety:	\$76,523,290	\$84,367,617	\$86,223,303	12.9%
Total Expenditures:	\$76,523,290	\$84,367,617	\$86,223,303	12.9%

Expenditures by Expense Type - Fire

Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expense Objects				
Salaries & Wages	\$39,830,041	\$42,365,846	\$45,518,074	15.6%
Employee Benefits	\$25,954,365	\$27,702,844	\$32,943,414	23.8%
Services & Supplies	\$5,746,683	\$7,419,270	\$6,361,815	-4%
Capital Outlay	\$4,992,200	\$6,879,657	\$1,400,000	-62.7%
Total Expense Objects:	\$76,523,290	\$84,367,617	\$86,223,303	12.9%

Service Delivery Measures

Measure	2024 Actual	2025 Target	2026 Target	Strategic Priority Alignment	Core Service Alignment
Number of building plans reviewed by Fire Department (includes revisions) and percentage of plans being reviewed within 10-day turn-around.	1,934/94%	2,100/100%	2,100/100%	Public Safety	Fire Prevention
Number of business fire safety inspections performed by Fire Inspectors (includes operational permits, new business licenses, special events, and complaints)	4,123	6,000	6,000	Public Safety	Fire Prevention
Public education in fire prevention: A. Direct contact through presentations and classes: B. Indirect contact by flyers and social media hits:	A.14,519 B.532,700	A. 20,000 B. 500,000	A. 20,000 B. 500,000	Public Safety	Program & Service Management
Average response time for all calls for service (mm:ss)	7:13	06:50	06:50	Public Safety	Emergency Operations
Maintain an average call volume of 3,000 or less per rig per year	2,385	3,000	3,000	Public Safety	Emergency Operations
Maintain an average of 9 calls or less per rig per day	7.81 calls	9 calls	9 calls	Public Safety	Emergency Operations
Maintain an average age of front-line apparatus of 12 years	12	12	12	Public Safety	Support Services

Top Accomplishments from FY25



1. Successfully merged the Airport Fire Department with Reno Fire Department, adding 24 employees and enhancing emergency response at the airport and surrounding areas
2. Expanded automatic aid with TMFR to ensure the closest available resource responds to incidents, improving response times and service efficiency
3. Continued modernization of the department's aging fleet with the purchase of a new ladder truck, squad, air truck, and ambulance to enhance operational capability and reliability
4. Provided unprecedented support to regional partners during fire season by deploying extensive wildland resources, reinforcing our commitment to mutual aid and regional collaboration
5. Continue conducting promotional academies while maintaining our rigorous training program to ensure leadership readiness and uphold operational excellence

Upcoming Initiatives for the Budget Year



1. Implement the Hexagon CAD system to enhance response efficiency and optimize resource allocation across the department
2. Continue with the apparatus replacement program under Council's guidance to maintain a reliable and effective fleet that ensures high-quality service for our citizens
3. Implement an internal system that provides patient outcome data to our providers, supporting quality assurance, continuous improvement, and enhanced training opportunities
4. Continue to expand our support to regional partners during fire season by deploying extensive wildland resources, further strengthening our commitment to mutual aid and regional collaboration

Housing and Neighborhood Development



Monica Kirch
 Director of Housing and Neighborhood Development

Mission

To create viable living environments for low- to moderate-income individuals and families

Overview

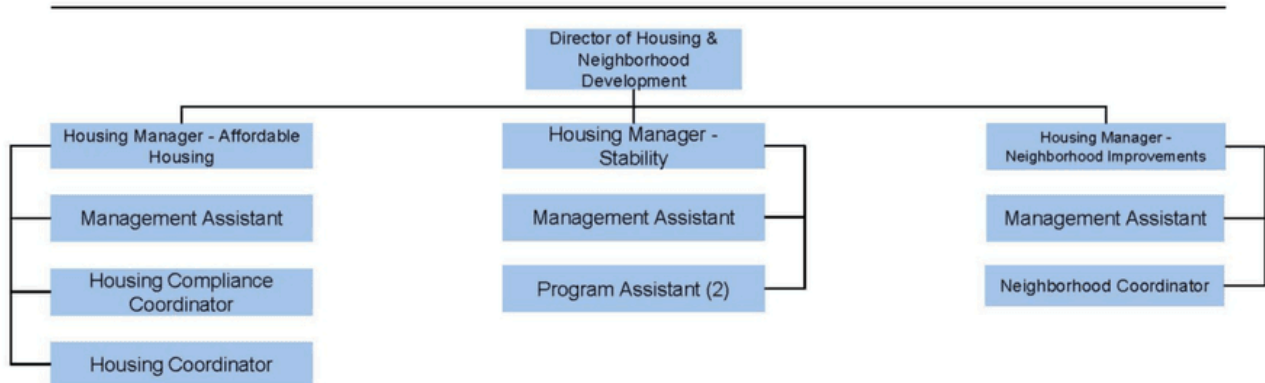
The Housing and Neighborhood Development Department (HAND) is charged with regional affordable housing efforts and initiatives that facilitate neighborhood improvements for low-and moderate-income (LMI) households. HAND manages federal and state funds, projects and initiatives associated with assisting the LMI population, which includes all entitlement funds received by the City from the Department of Housing and Urban Development (HUD), State of Nevada Affordable Housing Trust Funds (AHTF), and various other sources. Additionally, the Department manages the City of Reno Rental and Deposit Assistance Program, which provides resources to assist residents with housing stability.

Postions

Program	FTE's
HAND	12.00
HAND Total FTE's	12.00

Housing and Neighborhood Development

Organization Chart



By the Numbers

\$2,017,000
*allocated in
CDBG funds to
low to moderate
income
neighborhood*

\$100,000
*awarded through
the Love Your
Block grant*

25
*residents
provided
temporary
housing through
Rapid
Rehousing pilot
program*

\$17,000,000
*allocated to
support the
affordable
housing project
Arrowleaf on
Harvard*

19th
*session of the
Reno Works
program bringing
total graduates
to 138*

Core Services

Affordable Housing Development and Preservation

Facilitate affordable housing development and preservation.

Housing Stability

Utilize a variety of funding sources to provide rental and deposit assistance to help low- to moderate-income households maintain or secure permanent housing.

Neighborhood Development

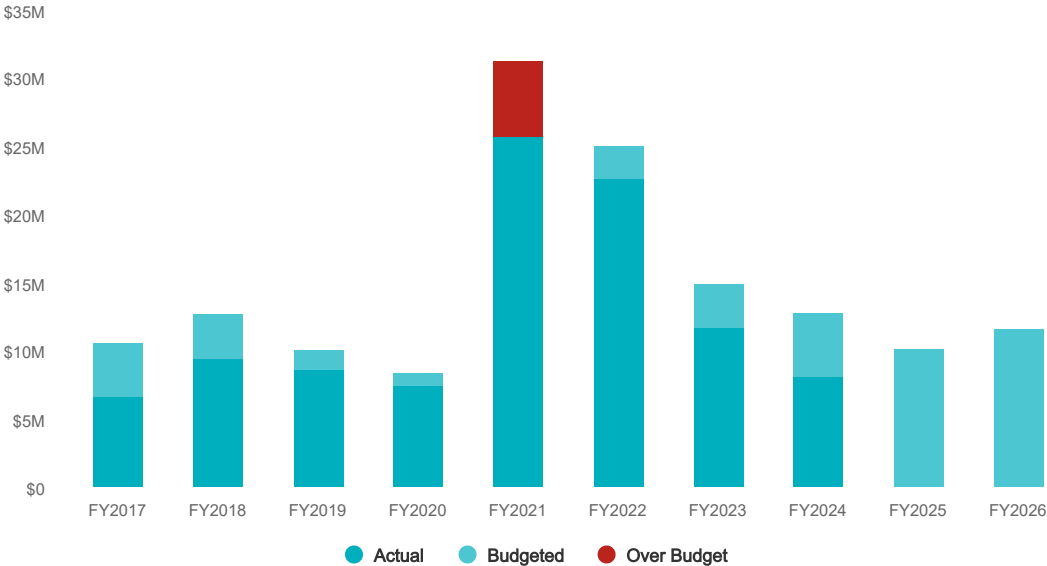
Utilize federal funding and create/maintain partnerships to increase the number of residents benefiting from improving living conditions and amenities.



Expenditures Summary - Housing and Neighborhood Development

\$11,623,903 **\$1,337,548**
 (13.00% vs. prior year)

Housing and Neighborhood Development Proposed and Historical Budget vs. Actual



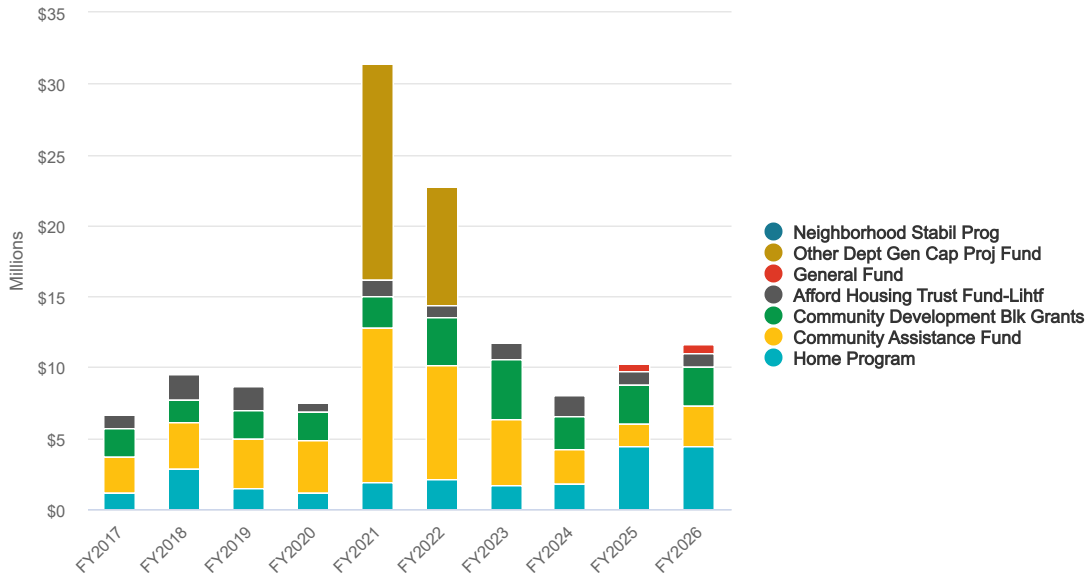
This graph compares actual expenses to the adopted budget. It does not include augmentations or budget carry forwards from the prior year. This will cause some years to appear over budget.

FY21 & FY22 reflect a significant increase due to federal CARES Act funding.



Expenditures by Fund - Housing and Neighborhood Development

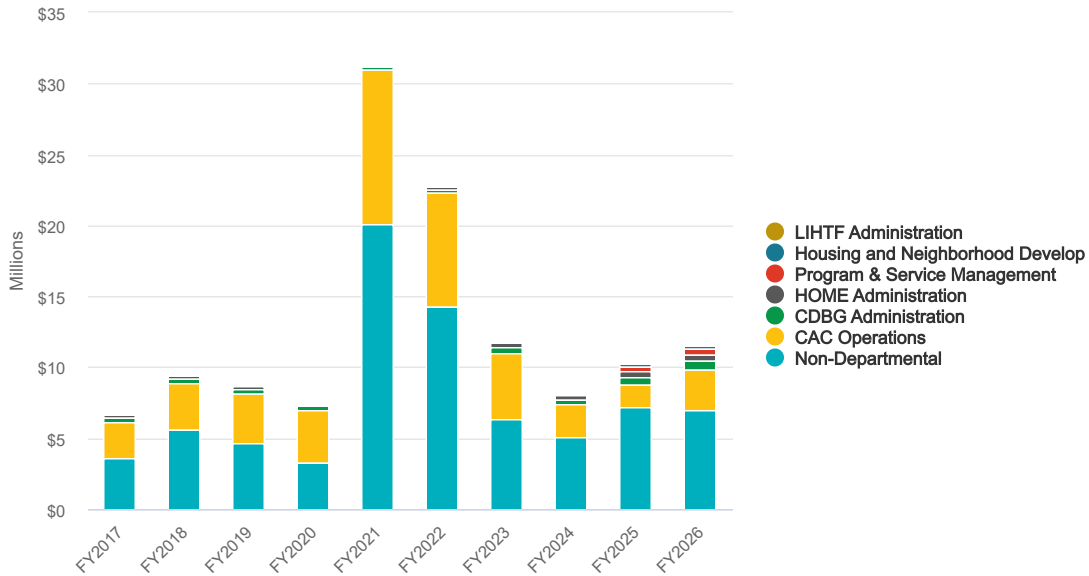
Budgeted and Historical 2024 Expenditures by Fund



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
General Fund	\$39	\$587,698	\$588,361	9.8%
Community Development Blk Grants	\$2,356,532	\$2,639,273	\$2,684,187	0.4%
Section 108 Loan	\$0	\$182,925	\$0	0%
Home Program	\$1,827,736	\$5,642,667	\$4,474,135	0.1%
Afford Housing Trust Fund-Lihf	\$1,452,920	\$1,044,668	\$1,012,044	-0.5%
Community Assistance Fund	\$2,350,456	\$2,359,927	\$2,865,176	80.2%
Other Dept Gen Cap Proj Fund	\$157,825	\$200,000	\$0	0%
Total:	\$8,145,510	\$12,657,158	\$11,623,903	13%

Expenditures by Program - Housing and Neighborhood Development

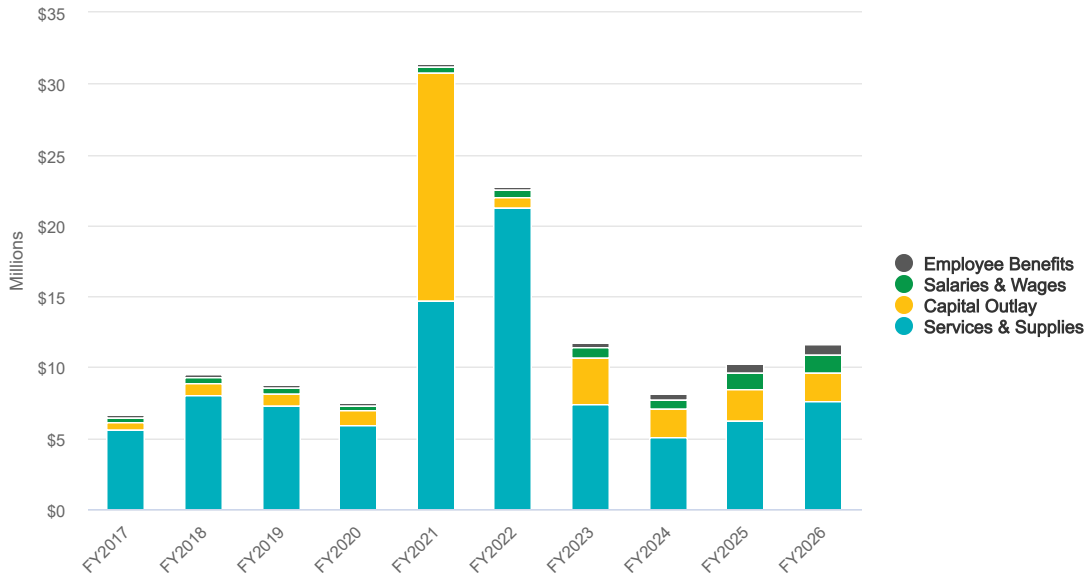
Budgeted and Historical Expenditures by Function



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expenditures				
Community Support				
Housing and Neighborhood Development				
Housing and Neighborhood Develop	\$0	\$197,918	\$142,809	-3.5%
CDBG Administration	\$351,252	\$528,759	\$618,384	34.3%
Non-Departmental	\$5,042,905	\$8,489,310	\$6,939,342	-3.7%
Project Year 2007-2008	\$0	\$182,925	\$0	0%
Program & Service Management	\$39	\$389,780	\$445,552	14.9%
HOME Administration	\$335,694	\$435,938	\$480,996	13%
LIHTF Administration	\$65,162	\$72,601	\$131,644	89%
CAC Operations	\$2,350,456	\$2,359,927	\$2,865,176	80.2%
Total Housing and Neighborhood Development:	\$8,145,510	\$12,657,158	\$11,623,903	13%
Total Community Support:	\$8,145,510	\$12,657,158	\$11,623,903	13%
Total Expenditures:	\$8,145,510	\$12,657,158	\$11,623,903	13%

Expenditures by Expense Type - Housing and Neighborhood Development

Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expense Objects				
Salaries & Wages	\$696,031	\$1,156,702	\$1,243,933	9.4%
Employee Benefits	\$376,925	\$669,192	\$750,291	13.9%
Services & Supplies	\$5,087,269	\$8,720,750	\$7,563,876	20.5%
Capital Outlay	\$1,985,285	\$2,110,514	\$2,065,803	-6.6%
Total Expense Objects:	\$8,145,510	\$12,657,158	\$11,623,903	13%

Service Delivery Measures

Measure	2024 Actual	2025 Target	2026 Target	Strategic Priority Alignment	Core Service Alignment
People served by tenant-based rental assistance (Rapid Rehousing and Deposit Assistance Programs)	1405	500	500	Economic Opportunities, Homelessness and Affordable Housing	Housing Stability
New affordable housing units added	1633	500	500	Economic Opportunities, Homelessness and Affordable Housing	Housing and Neighborhood Development, Affordable Housing
Households served by community cleanups	1963	1500	1500	Economic and Community Development	Neighborhood Development

Top Accomplishments from FY25



1. The City actively supported the development of 718 affordable housing units through various programs, initiatives, and funding sources. *(Core Service: Affordable Housing Development and Preservation)*
2. The U.S. Department of Housing and Urban Development (HUD) awarded the City of Reno a \$1.23M Older Adults Home Modification Program Grant to assist low-to moderate-income older adults with home modifications that reduce fall risks, improve home safety, and support seniors to age in place. *(Core Service: Neighborhood Development)*
3. HAND successfully launched the Housing Court Eviction Diversion Pilot Program in partnership with the Reno Justice Court. The program assisted approximately 100 residents at risk of homelessness due to active eviction notices for nonpayment. *(Core Service: Housing Stability)*
4. The rental and deposit assistance program assisted more than 800 households with housing stability funds avoiding displacement from their homes. *(Core Service: Housing Stability)*
5. The City of Reno approved sewer connection fee and building permit waivers that provided finance layering for 230 new affordable housing units. *(Core Service: Affordable Housing Development and Preservation)*

Upcoming Initiatives for the Budget Year



1. Implement a process to allocate volume cap that aligns with the State of Nevada Housing Division's funding process.
2. Secure funding to continue the Reno Works Program and successfully complete two classes.
3. Develop and implement a new CDBG allocation process to insure timely spending and alignment with other City resources.
4. Secure sustainable funding to continue offering rental and deposit assistance programs, with the potential to expend services in response to increasing community needs.
5. Facilitate the successful implementation of Community Development Block Grant (CDBG) projects to benefit a minimum of 20,000 individuals.

Human Resources



Monica Kirch
Interim Human Resources Director

Mission

Empower and support our workforce in advancing the City's mission.

Vision

Guide our colleagues with professionalism, dignity, respect and compassion - the same standard that is expected in the City's service delivery to our community.

Overview

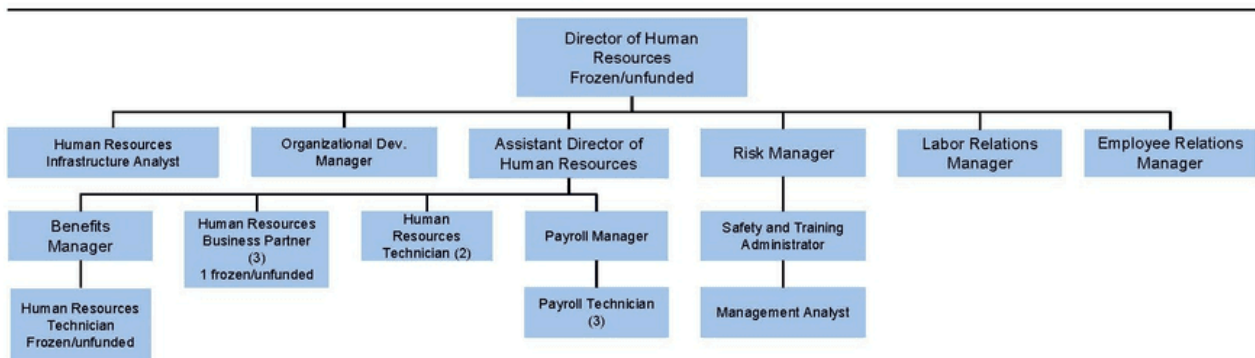
Aligned with, and in support of, the City's mission, Human Resources takes a lead role in helping to shape an agile and welcoming culture of excellence in wellness, safety, teamwork and public service.

Positions

Program	FTE's
Employee Services	13.00
Payroll	4.00
Risk Management	3.00
Human Resources Total FTE's	20.00

Human Resources

Organization Chart



By the Numbers

1940+
Active employees

800+
Benefit eligible retirees

26
Payroll cycles

10
Labor groups

62
Employee promotions

Core Services

Talent Management

Manage the full scope of processes to attract, on-board, and retain high-performing employees, including the management of City-wide classification and compensation programs, merit-based recruitment for appointive positions and non-Civil Service recruitments, and collaborate with Civil Service to support recruitment efforts.

Employee Engagement | Experience

Provide opportunities that reinforce the City's mission, vision, and values and connect employees to their work and the workplace in a meaningful way; support enhanced employee communication; and seek employee feedback and input to improve organizational culture and build a stronger, more cohesive team, from employee on-boarding to exit surveys.

Organizational Development

Design and deploy creative training, development, engagement, and learning opportunities with related communications to empower City-wide colleagues to grow, thrive, and succeed in their current and future roles.

Strategic Human Capital Management | Performance Management

Partner with managers and supervisors to support the intentional management of people and performance to develop a workforce that supports succession planning and helps ensure continuity of operations.

Total Compensation | Benefits Administration

Manage the base compensation and benefits needs of the City's workforce through the proactive administration of the City's self-funded group health program to ensure the City is offering optimal compensation and benefit offerings that are sustainable.

Central Payroll

Manage and oversee a complex payroll and issuing bi-weekly paychecks for over 1,800 City employees, maintaining and controlling employee pay records, and managing the tax compliance and benefits reporting and reconciliation processes.

Labor Relations | Labor Contract Administration

In collaboration with internal stakeholders, conduct labor negotiations using a data-driven approach to align labor group goals with City operational considerations and strategic priorities. Interpret, apply, and administer the Collective Bargaining Agreements and any dispute resolution processes.

Employee Relations

Serve as a trusted resource that can help employees and leaders build and maintain positive and collaborative relations, resolve conflicts, and improve performance; and conduct investigations into allegations of misconduct, as necessary.

Compliance | Policy Formulation | Health & Safety

Manage legally required workforce reporting functions; aligning workplace policies and procedures to ensure the City is compliant with applicable governing regulations, including wage and hour, anti-discrimination, occupational health and safety, employee leave, and benefits; and maintain a compliant, accurate, and current HR records system.

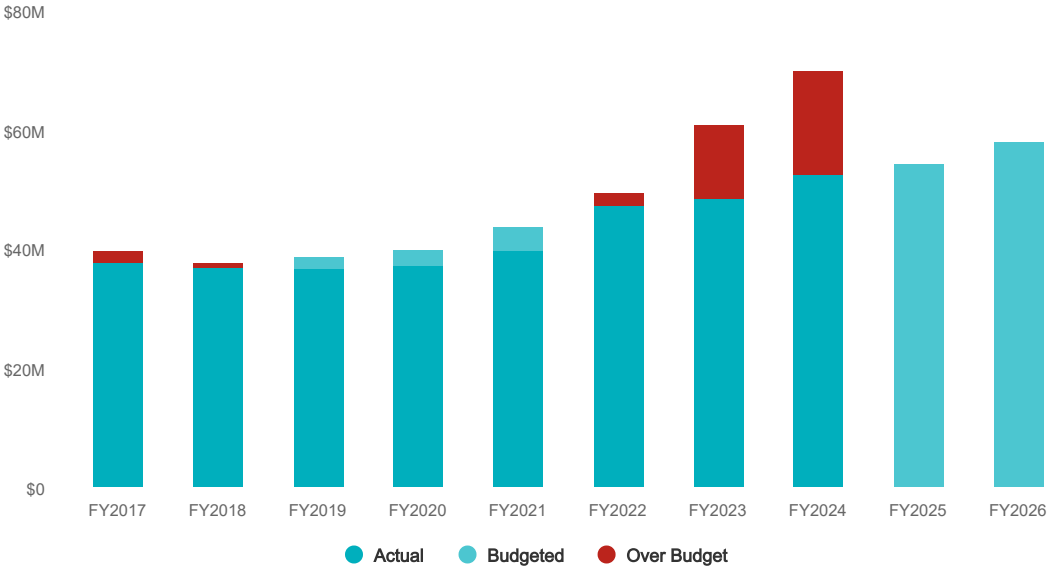
Risk Management

Manage and provide cost-effective, efficient, impactful and transparent risk mitigation and response resources that provide cost-efficient tools to appropriately balance potential risk and opportunities.

Expenditures Summary - Human Resources

\$58,015,093 **\$3,551,515**
 (6.52% vs. prior year)

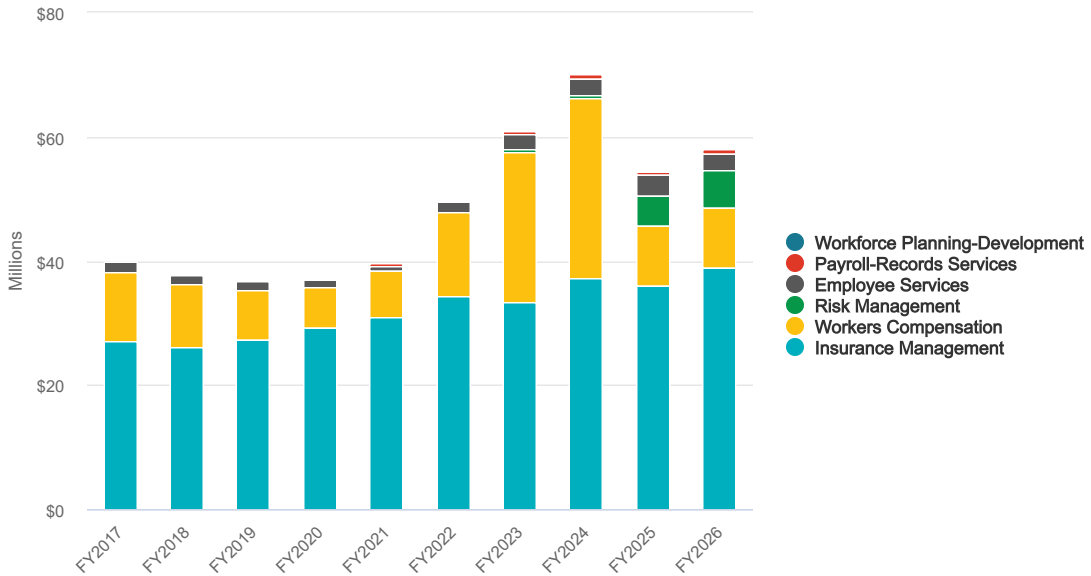
Human Resources Proposed and Historical Budget vs. Actual



In FY23 and FY24, Risk Management expenses can be found in the City Attorney's Office. Beginning in FY25, Risk Management expenses are now split between City Attorney's Office and Human Resources based on the program oversight by each department.

Expenditures by Program - Human Resources

Budgeted and Historical Expenditures by Program

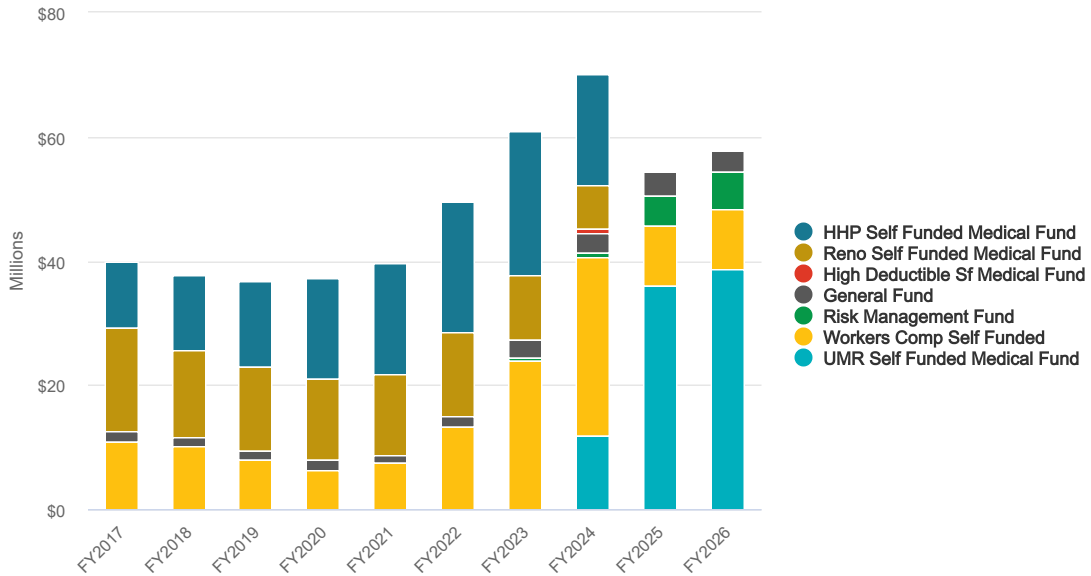


In FY23 and FY24, Risk Management expenses can be found in the City Attorney's Office. Beginning in FY25, Risk Management expenses are now split between City Attorney's Office and Human Resources based on the program oversight by each department.

Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expenditures				
General Government				
Human Resources				
Employee Services	\$2,581,870	\$3,116,436	\$2,757,254	-14.9%
Payroll-Records Services	\$647,669	\$675,078	\$738,388	13.5%
Risk Management	\$533,612	\$4,826,297	\$5,891,066	23.2%
Insurance Management	\$37,326,019	\$37,810,600	\$38,930,000	7.8%
Workers Compensation	\$28,903,439	\$9,674,850	\$9,698,385	0.2%
Total Human Resources:	\$69,992,610	\$56,103,261	\$58,015,093	6.5%
Total General Government:	\$69,992,610	\$56,103,261	\$58,015,093	6.5%
Total Expenditures:	\$69,992,610	\$56,103,261	\$58,015,093	6.5%

Expenditures by Fund - Human Resources

Budgeted and Historical Expenditures by Fund

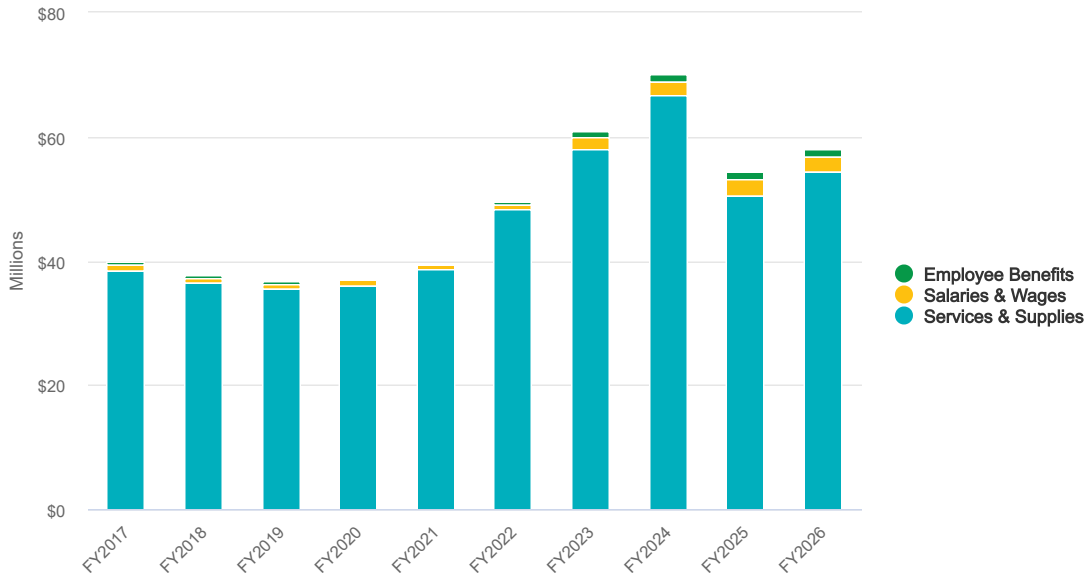


In FY23 and FY24, Risk Management expenses can be found in the City Attorney's Office. Beginning in FY25, Risk Management expenses are now split between City Attorney's Office and Human Resources based on the program oversight by each department. In FY25, the HHP and Reno Self Funded Medical Funds were consolidated into one fund (UMR Self Funded Medical Fund).

Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
General Fund	\$3,229,540	\$3,791,514	\$3,495,642	-10.1%
Risk Management Fund	\$533,612	\$4,826,297	\$5,891,066	23.2%
HHP Self Funded Medical Fund	\$17,769,958	\$0	\$0	0%
UMR Self Funded Medical Fund	\$11,804,471	\$37,631,600	\$38,725,000	7.3%
Reno Self Funded Medical Fund	\$6,988,869	\$0	\$0	0%
High Deductible Sf Medical Fund	\$762,722	\$179,000	\$205,000	1,038.9%
Workers Comp Self Funded	\$28,903,439	\$9,674,850	\$9,698,385	0.2%
Total:	\$69,992,610	\$56,103,261	\$58,015,093	6.5%

Expenditures by Expense Type - Human Resources

Budgeted and Historical Expenditures by Expense Type



In FY23 and FY24, Risk Management expenses can be found in the City Attorney's Office. Beginning in FY25, Risk Management expenses are now split between City Attorney's Office and Human Resources based on the program oversight by each department.

Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expense Objects				
Salaries & Wages	\$2,167,232	\$2,486,112	\$2,275,041	-8.5%
Employee Benefits	\$1,144,754	\$1,348,480	\$1,336,051	-5.2%
Services & Supplies	\$66,680,625	\$52,249,376	\$54,404,001	7.6%
Capital Outlay	\$0	\$19,293	\$0	N/A
Total Expense Objects:	\$69,992,610	\$56,103,261	\$58,015,093	6.5%

Service Delivery Measures

Measure	2024 Actual	2025 Target	2026 Target	Strategic Priority Alignment	Core Service Alignment
Number of grievances submitted	N/A	0	0	Governance and Organizational Effectiveness	Labor Relations/ Labor Contract Administration
Paperless W-2 enrollment rate for active employees	N/A	22%	30%	Governance and Organizational Effectiveness	Central Payroll
Employee deferred compensation participation rate	73%	76%	76%	Governance and Organizational Effectiveness	Total Compensation/ Benefits Management
Citywide turnover	10%	12%	11%	Governance and Organizational Effectiveness	Strategic Human Capital Management/Performance Management
Citywide involuntary turnover	5%	7%	6%	Governance and Organizational Effectiveness	Strategic Human Capital Management/Performance Management
Percentage of new employees attending new employee orientation within 30 days	100%	100%	100%	Governance and Organizational Effectiveness	Employee Engagement/Experience
Employee participation rates in Citywide compliance and risk mitigation training	N/A	80%	90%	Governance and Organizational Effectiveness	Compliance/Policy Formulation/Health & Safety Risk Management

Top Accomplishments from FY25



1. Established a Financial Plan Advisory Committee with formal governance which accelerated payroll modernization and digital benefits enrollment (*Core Service: Total Compensation | Benefits Administration & Central Payroll*)
2. Developed HR policies that implemented audits for background checks and FMLA compliance (*Core Service: Compliance | Policy Formulation*)
3. Implemented key risk policies which resulted in the training of over 1,500 employees to enhance safety (*Core Service: Health & Safety | Risk Management*)
4. Integrated Reno Emerging Leaders Institute (RELI) into HR while expanding access to compliance and safety training through on-demand platforms (*Core Service: Strategic Human Capital Management | Performance Management*)
5. Led employee space renovations (*Core Service: Employee Engagement | Experience*)

Upcoming Initiatives for the Budget Year



1. Finalize and implement updated citywide HR policies and align the content of training programs (*Core Service: Compliance | Policy Formulation | Organizational Development*)
2. Advance the City's HR/payroll modernization efforts (*Core Service: Total Compensation | Benefits Administration & Central Payroll*)
3. Complete labor contract negotiations in a timely manner (*Core Service: Labor Relations*)
4. Complete the update of the City's classification system to standardize key elements across all departments (*Core Service: Talent Management | Strategic Human Capital Management | Performance Management*)

Information Technology



Craig Franden
Director of Information Technology

Mission

The Department of Information Technology's mission is to serve the information and technology needs of the City of Reno to include residents and employees. We evaluate, integrate, and support innovative technologies to help customers achieve their goals, while effectively maximizing return on resources and providing cost-effective methods for residents, businesses, vendors, and others to easily access information and conduct business with the City.

Overview

Information Technology (IT) is an integral function of any organization. All services provided by the Department of Information Technology (DoIT) will be delivered efficiently and effectively by qualified and courteous professionals.

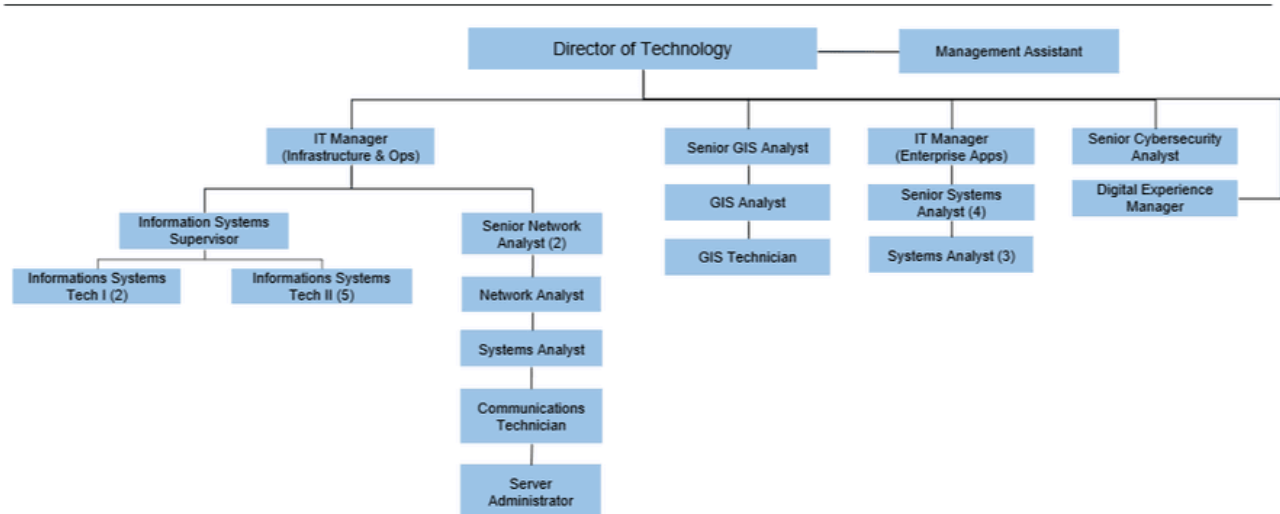
DoIT is responsible for enterprise-wide applications and technical services, including maintaining servers, computers, networks, and communication functions for the City. DoIT supports City Hall, Municipal Court, Corp Yard and offices at 56 remote locations, as well as technical and functional support for public safety entities including Fire, Police, and Dispatch (911) through its Local Area Network and Wide Area Network.

Positions

Program	FTE's
Technology	30.00
Information Technology Total FTE's	30.00

Information Technology

Organization Chart



Core Services

Information Technology

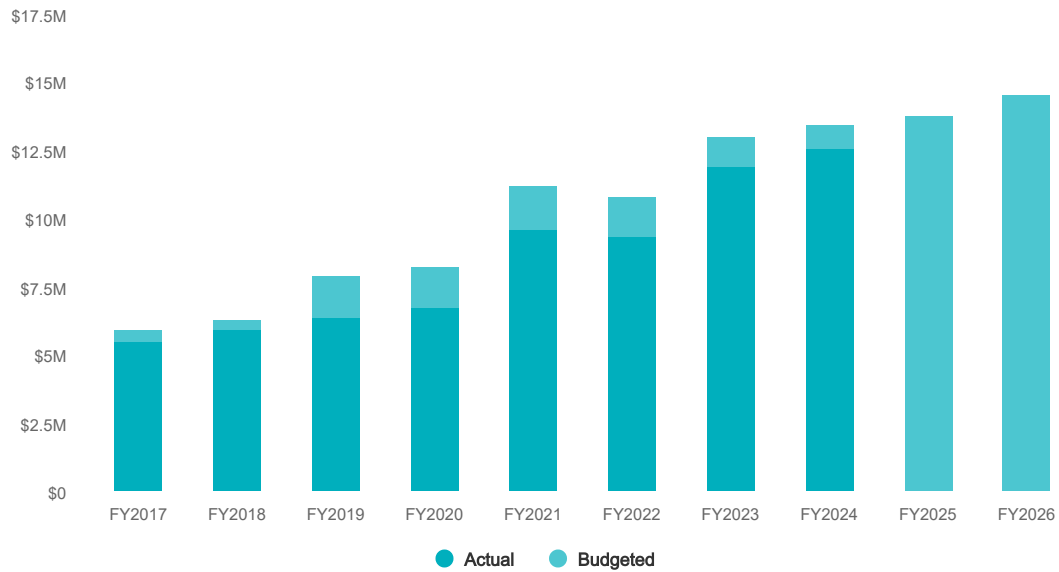
Maintain the technology portfolio for the City of Reno including all hardware, software (on premise and cloud), IT security, GIS, network, and communication systems. Provide IT support services via a centralized Help Desk function. Leverage technology to improve City business processes. Ensure that every City facility, department, and user has access to a reliable, predictable, secure, and efficient application system, network, and communications infrastructure.



Expenditures Summary - Information Technology

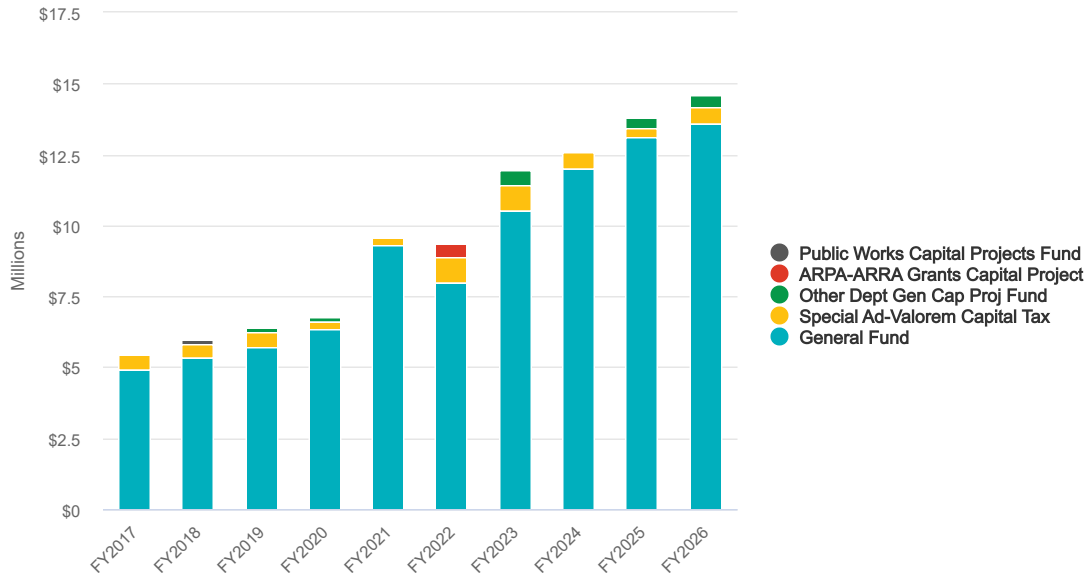
\$14,602,098 **\$792,112**
(5.74% vs. prior year)

Information Technology Proposed and Historical Budget vs. Actual



Expenditures by Fund - Information Technology

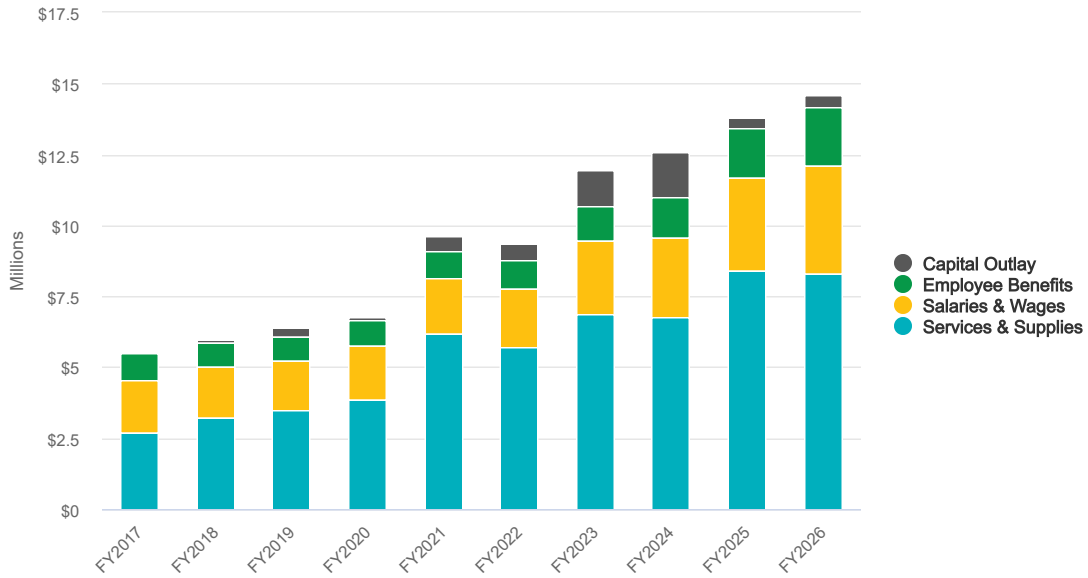
Budgeted and Historical Expenditures by Fund



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
General Fund	\$12,024,109	\$14,478,074	\$13,577,098	3.5%
Other Dept Gen Cap Proj Fund	\$0	\$522,237	\$425,000	15.5%
ARPA-ARRA Grants Capital Project	\$26,180	\$0	\$0	0%
Special Ad-Valorem Capital Tax	\$534,144	\$399,164	\$600,000	87.5%
Total:	\$12,584,433	\$15,399,475	\$14,602,098	5.7%

Expenditures by Expense Type - Information Technology

Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expense Objects				
Salaries & Wages	\$2,803,148	\$3,467,661	\$3,802,359	15.3%
Employee Benefits	\$1,423,264	\$1,782,584	\$2,086,752	18.8%
Services & Supplies	\$6,752,660	\$9,626,993	\$8,287,987	-1.2%
Capital Outlay	\$1,605,361	\$522,237	\$425,000	15.5%
Total Expense Objects:	\$12,584,433	\$15,399,475	\$14,602,098	5.7%

Service Delivery Measures

Measure	2024 Actual	2025 Target	2026 Target	Strategic Priority Alignment	Core Service Alignment
Percentage of Priority 1 calls (Unable to work) closed within 1 business day	99%	100%	100%	Governance & Organizational Effectiveness	Information Technology
Total number of tickets closed	3,354	3,500	3,675	Governance & Organizational Effectiveness	Information Technology
Supported Endpoint Devices to include servers, computers, MDTs, tablets and cell phones.	6,624	6,500	6,400	Governance & Organizational Effectiveness	Information Technology
Staff Training on various software applications	6	6	6	Governance & Organizational Effectiveness	Information Technology

Top Accomplishments from FY25



1. Developed Reno-Geo website providing public access to Reno's Map Gallery
2. Implemented Service Now replacement DoIT ticketing system
3. Completed audio-video upgrades for City Hall, PSC, Corp Yard & Moana Springs Pool
4. Completed infrastructure design, configuration & installation/move for PSC & Moana Springs Pool

Upcoming Initiatives for the Budget Year



1. Integrate ArcGIS Dashboards with SQL database to increase efficiency and refine all public maps for accessibility and branding standards
2. Replace 33 end-of-life network switches
3. Move servers to a new data center location
4. Upgrade edge firewalls
5. Network Assessment recommendation and implementation plan

Maintenance and Operations



Travis Truhill
Director of Maintenance and Operations

Mission

To ensure safe maintenance and operations of public streets, storm drains, sanitary sewer lines, City-owned facilities, and provide efficient City fleet management to City departments, through cost-effective planning, design, construction, and the maintenance of public facilities and assets.

Overview

The Maintenance & Operations Department is comprised of various technical, field, and administrative staff who manage a variety of work programs and provide direct public services. The Department achieves results through employing a well-trained workforce that is committed to serving the needs of the community.

The Maintenance and Operations Department is responsible for providing maintenance of the City's common assets, which include fleet, facilities, streets, traffic signs, traffic signals, parking meters, and the sewer and stormwater collection systems.

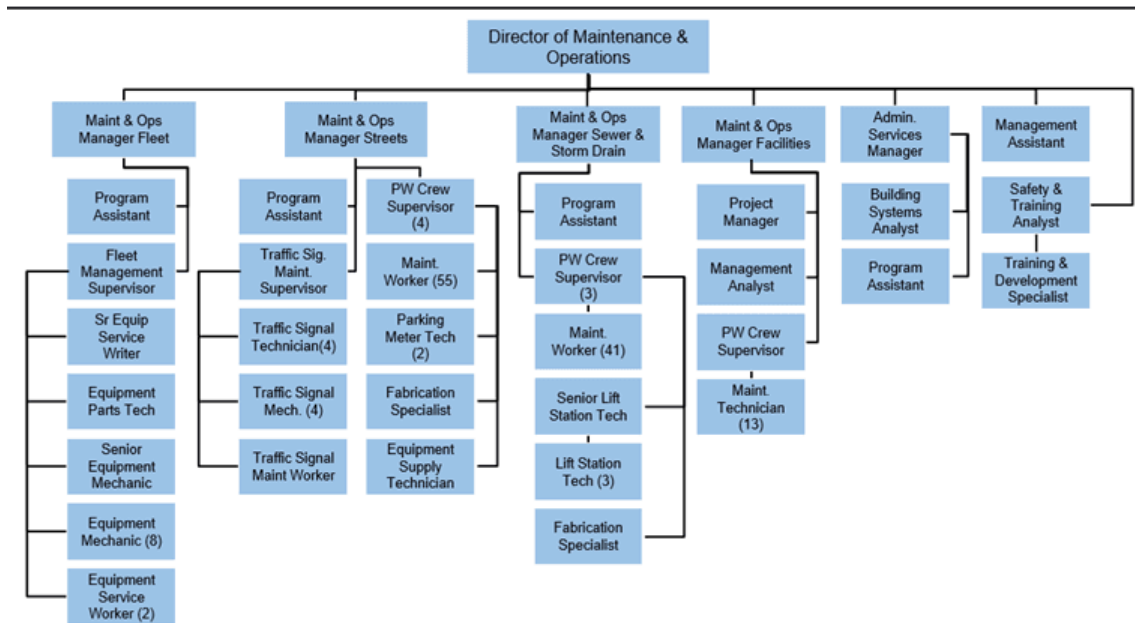


Positions

Program	FTE's
Downtown Maintenance	2.00
Facility Maintenance	17.65
Fleet Management	16.50
Lift Station Maintenance	6.00
Paint and Sign	13.00
Parking Meters	2.00
Pavement Maintenance	34.40
Program & Service Management	18.05
Sewer and Storm System Maintenance	22.40
Stormwater System Maintenance	17.00
Street Sweeping	7.00
Traffic Engineering and Operations	10.00
Maintenance and Operations Total FTE's	166.00

Maintenance and Operations

Organization Chart



Core Services

Maintenance and Operations

Downtown Maintenance

Maintain the Riverwalk, the Riverwalk Extension, and downtown areas that are part of the Business Improvement District.

Facility Maintenance

Effectively maintain City-owned facilities by performing preventative maintenance, repairs, remodel, project management, and janitorial services.

Fleet Management

Provide safe and dependable vehicles for City departments through a proactive and cost-effective vehicle management, preventive maintenance, repair, and vehicle replacement program.

Parking Meters

Effectively and efficiently manage limited available parking and ensure compliance through regular maintenance of meters and collection of meter funds that support the parking program.

Street Maintenance

Provide safe, effective, and efficient traffic flow by maintaining the City's system of streets, right of ways, traffic signs, street markings, snow and ice control, and street sweeping.

Sewer and Storm System Maintenance

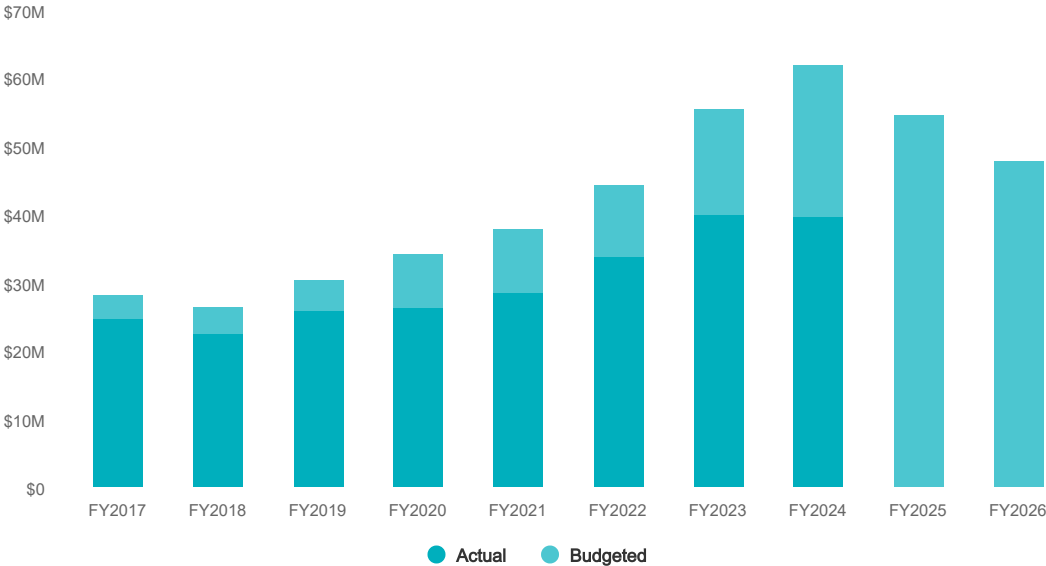
Provide an aggressive preventative maintenance program for both sewer and storm systems to ensure proper system operation, permit compliance, limitation of liability, prevention of overflows and flooding, and protection of public health and the environment. Respond to system failures and flooding emergencies to maintain public health and safety.



Expenditures Summary - Maintenance and Operations

\$48,075,536 **-\$6,678,239**
 (-12.20% vs. prior year)

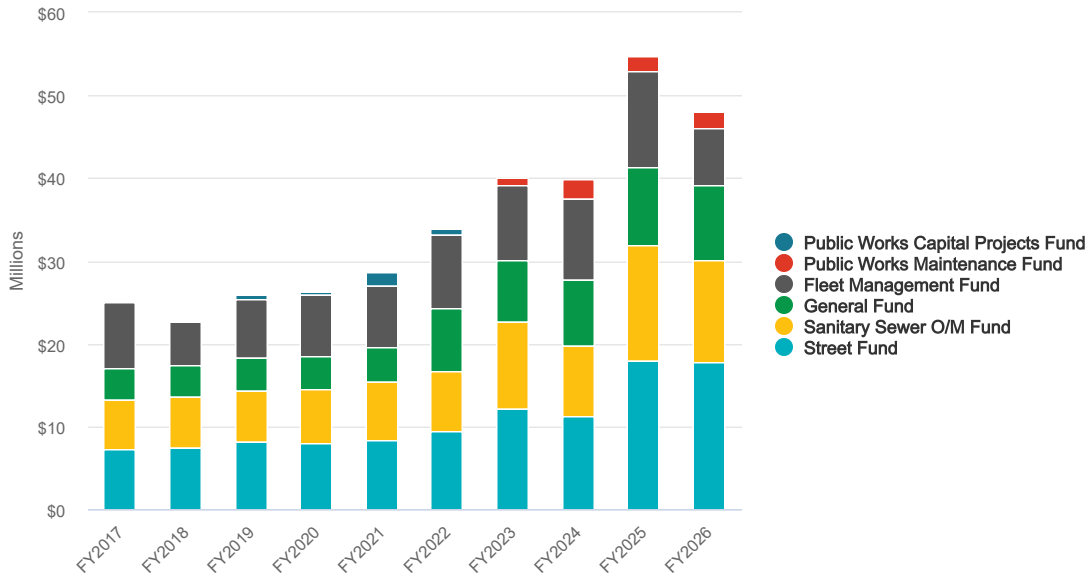
Maintenance and Operations Proposed and Historical Budget vs. Actual



Funding for Facility Maintenance and the Fleet Replacement Program was paused for FY26 due to budget constraints, resulting in a reduction to the overall budget allocation for Maintenance & Operations.

Expenditures by Fund - Maintenance and Operations

Budgeted and Historical Expenditures by Fund

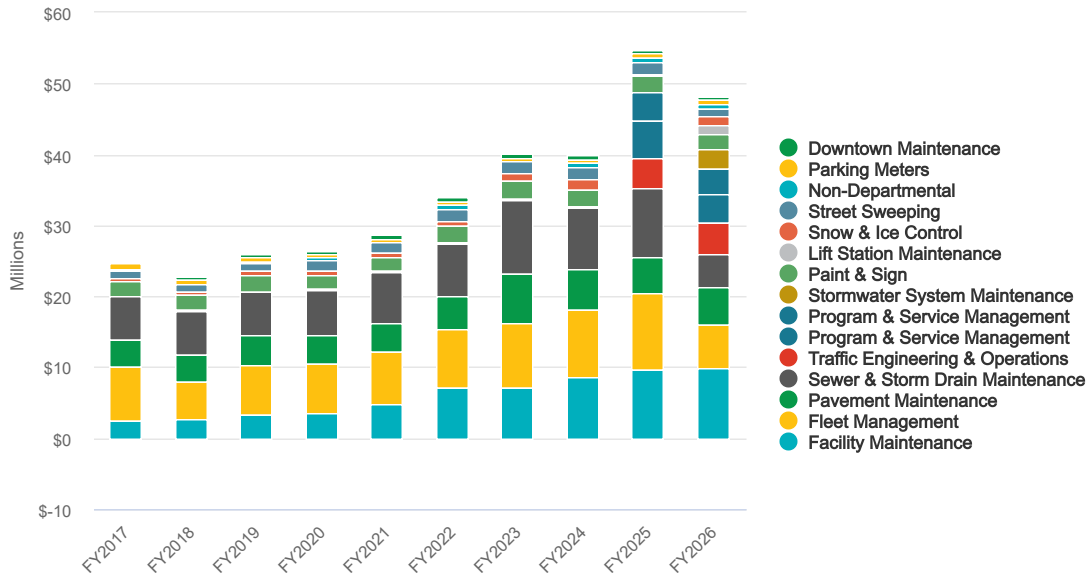


Funding for Facility Maintenance and the Fleet Replacement Program was paused for FY26 due to budget constraints, resulting in a reduction to the overall budget allocation for Maintenance & Operations.

Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
General Fund	\$7,871,853	\$10,206,419	\$9,076,265	-3.9%
Street Fund	\$11,161,456	\$18,654,563	\$17,848,451	-0.6%
Public Works Maintenance Fund	\$2,286,778	\$9,000,387	\$2,000,000	11.1%
Sanitary Sewer O/M Fund	\$8,659,484	\$15,601,169	\$12,220,390	-12.2%
Fleet Management Fund	\$9,878,992	\$16,263,664	\$6,930,430	-40.4%
Total:	\$39,858,564	\$69,726,202	\$48,075,536	-12.2%

Expenditures by Program - Maintenance and Operations

Budgeted and Historical Expenditures by Function

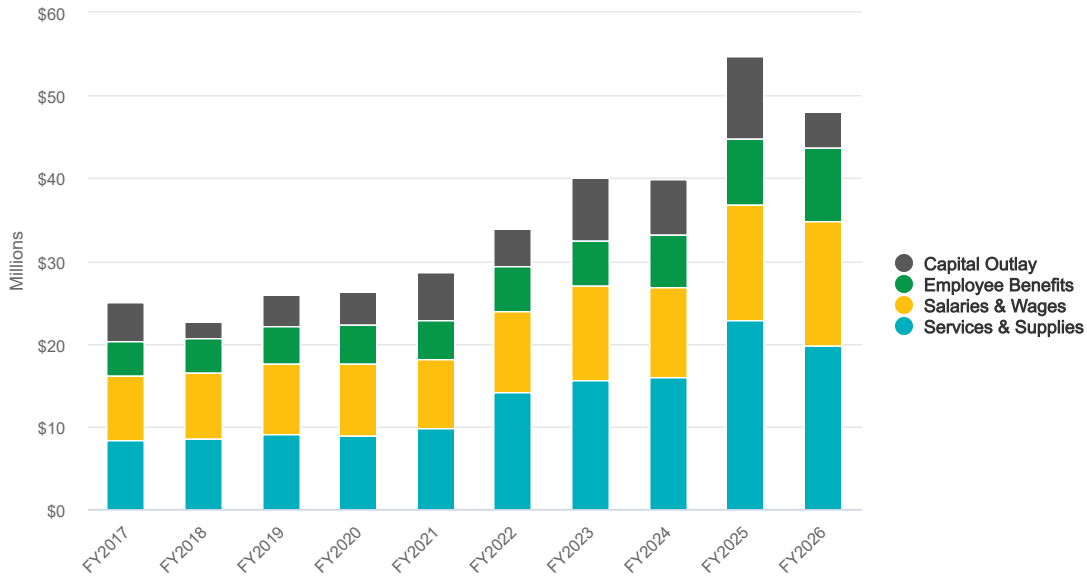


Funding for Facility Maintenance and the Fleet Replacement Program was paused for FY26 due to budget constraints, resulting in a reduction to the overall budget allocation for Maintenance & Operations.

Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expenditures				
Program & Service Management	\$247,874	\$4,939,087	\$4,087,819	-20.4%
Facility Maintenance	\$8,686,795	\$17,189,494	\$9,815,112	2.5%
Parking Meters	\$466,570	\$525,923	\$529,475	3.8%
Downtown Maintenance	\$491,330	\$837,599	\$412,916	-21.5%
Paint & Sign	\$2,290,044	\$2,189,254	\$2,133,926	-2%
Street Sweeping	\$1,703,592	\$1,768,771	\$977,721	-44.4%
Pavement Maintenance	\$5,571,211	\$5,186,801	\$5,262,806	6.3%
Snow & Ice Control	\$1,565,706	\$771,648	\$1,242,096	413.1%
Traffic Engineering & Operations	\$30,904	\$4,347,592	\$4,462,845	3.1%
Fleet Management	\$9,516,813	\$15,601,218	\$6,214,240	-43.3%
Non-Departmental	\$628,241	\$767,646	\$716,190	8.1%
Program & Service Management	\$0	\$4,215,412	\$3,566,447	-14.9%
Stormwater System Maintenance	\$0	\$0	\$2,701,275	N/A
Lift Station Maintenance	\$0	\$0	\$1,290,605	N/A
Sewer & Storm Drain Maintenance	\$8,659,484	\$11,385,757	\$4,662,063	-52.1%
Total Expenditures:	\$39,858,564	\$69,726,202	\$48,075,536	-12.2%

Expenditures by Expense Type - Maintenance and Operations

Budgeted and Historical Expenditures by Expense Type



Funding for Facility Maintenance and the Fleet Replacement Program was paused for FY26 due to budget constraints, resulting in a reduction to the overall budget allocation for Maintenance & Operations.

Name	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2025 Adopted	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expense Objects						
Salaries & Wages	\$11,371,180	\$10,994,550	\$14,257,157	\$14,002,027	\$14,988,399	7%
Employee Benefits	\$5,542,761	\$6,264,790	\$8,164,162	\$8,034,902	\$8,942,395	11.3%
Services & Supplies	\$15,561,871	\$15,912,527	\$23,931,071	\$22,784,846	\$19,744,742	-13.3%
Capital Outlay	\$7,601,197	\$6,686,697	\$23,373,812	\$9,932,000	\$4,400,000	-55.7%
Total Expense Objects:	\$40,077,009	\$39,858,564	\$69,726,202	\$54,753,775	\$48,075,536	-12.2%

Service Delivery Measures

Measure	2024 Actual	2025 Target	2026 Target	Strategic Priority Alignment	Core Service Alignment
At least 70% of all work orders completed by the Building Technical Services Division are preventative maintenance rather than reactionary maintenance	11.2%	70%	70%	Infrastructure, Climate Change, and Environmental Sustainability	Facility Maintenance
Maintain an annual rate of less than 1% of vehicles returned to Fleet Management for repeat service requests	0.2%	<1%	<1%	Infrastructure, Climate Change, and Environmental Sustainability	Fleet Management
Sweep every City-owned and maintained street at least once per month	100%	100%	100%	Infrastructure, Climate Change, and Environmental Sustainability	Street Maintenance
Minimize sanitary sewer overflows — Reduce the number of sanitary sewer overflows compared to the average of the previous 10 years	13	14.9	14.8	Infrastructure, Climate Change, and Environmental Sustainability	Sewer and Storm System Maintenance
Clean every City-owned stormwater catch basin at least once per year	100%	100%	100%	Infrastructure, Climate Change, and Environmental Sustainability	Sewer and Storm System Maintenance
Sewer & Stormwater and Streets Divisions achieve a 100% response rate to Underground Service Alert (USA) Locate requests within the legally required two business days	100%	100%	100%	Infrastructure, Climate Change, and Environmental Sustainability	Sewer and Storm System Maintenance; Street Maintenance

Top Accomplishments from FY25



1. The Sewer & Storm System Maintenance Division completed major maintenance projects at city-owned high hazard dams in partnership with the Nevada Division of Forestry
2. The Fleet Management Division has been recognized by the National Association of Fleet Administrators (NAFA) as being one of the best public fleets in the nation for two years in a row
3. The Right-of-Way Maintenance team within the Streets Maintenance Division was able to complete median maintenance work ahead of schedule and begin working on additional right-of-way maintenance work
4. Developed a department-wide safety and training program
5. The Facility Maintenance Division completed City Hall remodel projects

Upcoming Initiatives for the Budget Year



1. Implementation of the ElementsXS asset management platform for our Facilities, Sewer & Storm System, and Streets maintenance divisions
2. Customer service training and process improvements for addressing citizen created work orders
3. Finalize the upgrade of the City's fuel system
4. Identify and implement process improvements for increasing efficiencies and coordination between M&O operations, parking enforcement, and the City's Parking Program (under development)

Municipal Court



Veronica Lopez
Court Administrator

Mission

The mission of the Reno Municipal Court is to impartially adjudicate misdemeanor crimes, code violations, administrative appeals, and provide options to resolve civil infractions; provide supervised rehabilitation services to those needing treatment; operate cost-effectively; provide safe and equal access to justice to all court users; maintain the integrity and independence of the judiciary, and preserve the confidence and respect of those coming before the bench.

Overview

Reno Municipal Court (RMC) is an official court of record established by the Nevada Revised Statutes, Chapter 5, and adopted by the City of Reno Municipal Charter.

RMC is a high-volume, limited-jurisdiction court, supported by four elected judges and 54 professional staff members, processing an annual workload of approximately 20,000 cases. RMC conducts a significant number of criminal trials each year. Although most trials are conducted as bench trials, which means without a jury, in late 2019 the Nevada Supreme Court mandated that jury trials be held upon demand by domestic battery defendants. RMC prepared the courthouse and its staff to conduct domestic battery jury trials starting in early 2020. In 2021, the Legislature passed AB116, decriminalizing minor traffic violations. Effective January 2023, most minor traffic violations in Nevada are now civil infractions, not misdemeanors. Civil infractions are not crimes and, therefore, carry no jail time. Instead, civil infractions are punished by a monetary civil penalty of up to \$500 (unless the statute allows for a higher penalty).

RMC works with a variety of criminal justice agencies, including the Reno Police Department (RPD), Washoe County Sheriff's Office, Reno City Attorney's Office, court-appointed legal defenders, private attorneys, victims' advocates, the Second Judicial District Court (appeals), and a variety of treatment centers and providers, including those serving specialty court defendants. At the state level, RMC works with the Department of Motor Vehicles and the Criminal History Repository, a division within the Department of Public Safety, the Nevada Supreme Court, and its Administrative Office of the Courts. RMC adjudicates criminal and traffic cases generated by the following agencies:

- Reno Police Department
- Reno Municipal Court Marshal Division
- Nevada Highway Patrol
- University of Nevada, Reno Police Department
- Washoe County School District Police Department
- Reno/Tahoe Airport Authority Police Department
- Reno/Sparks Indian Colony Police Department
- Truckee Meadows Community College Police Department
- State of Nevada Gaming Control Board
- Union Pacific Railroad Police Department

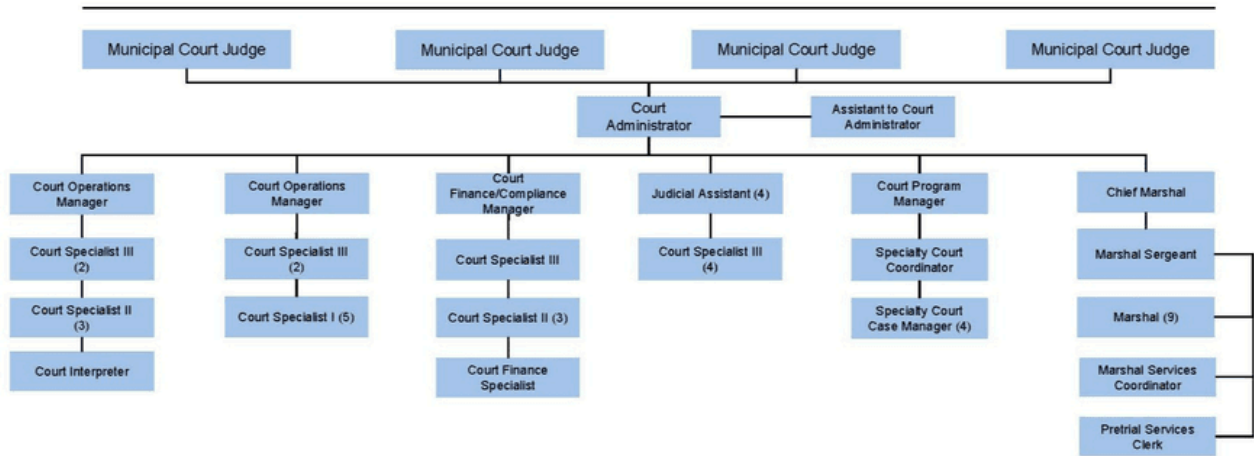
In response to the pandemic, RMC has continued to be proactive in developing a robust online infrastructure that empowers our customers to conduct court-related business without needing to visit the courthouse physically. Our recently upgraded website facilitates essential tasks such as motion filing, direct interaction with a live virtual clerk, extension requests, compliance document submission, and online payment of financial obligations. This initiative aligns with a broader trend observed across various jurisdictions, where courts have swiftly adopted remote technologies to maintain operations and ensure access to justice during challenging times.

Positions

Program	FTE's
Judicial	54.00
Municipal Court Total FTE's	54.00

Municipal Court

Organization Chart



By the Numbers

680
Pretrial violations

61%
treatment court acceptance rate

515
Marshal home visits

58
mental health evaluations

165
competency evaluations

Core Services

Judicial

Judicial Proceedings

To promote the City of Reno safety and quality of life initiatives, and ensure justice is available to all, the Reno Municipal Court provides timely, expeditious, and impartial adjudication of misdemeanor violations of the Reno Municipal Code.

Judicial Enforcement

Actively monitor and take appropriate actions to ensure defendants meet all obligations of court-ordered sentences through compliance monitoring, intensive supervision, and formal probation, and enforce adherence to court procedures, thus reducing recidivism.

Program & Service Management

To plan, administer, and coordinate the resources necessary to ensure cost-effective and efficient operations at the Reno Municipal Court.

Specialty Courts

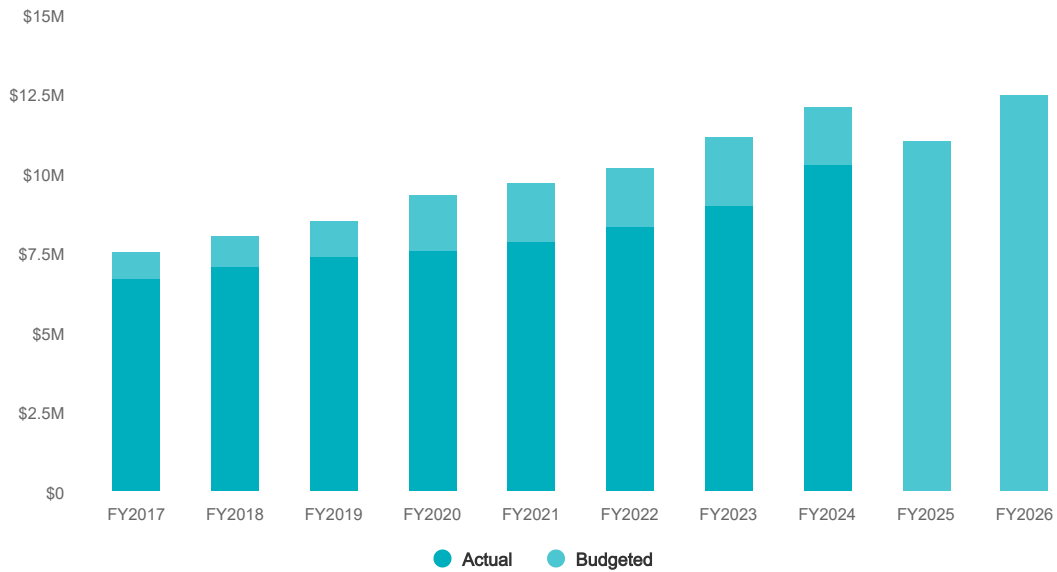
Manage specialized problem-solving courts to help break the cycle of drug and/or alcohol addiction that significantly influence criminal activities, delinquent behavior, spousal, child and parental abuse and neglect. RMC's specialty courts programs are offered to non-violent offenders as an alternative to incarceration.



Expenditures Summary - Municipal Court

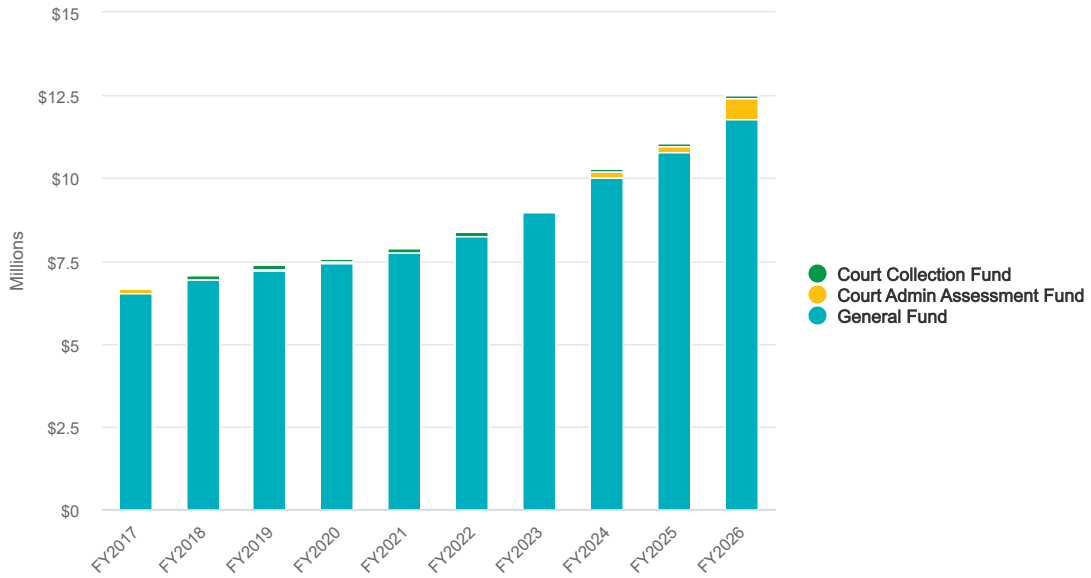
\$12,514,260 **\$1,465,482**
(13.26% vs. prior year)

Municipal Court Proposed and Historical Budget vs. Actual



Expenditures by Fund - Municipal Court

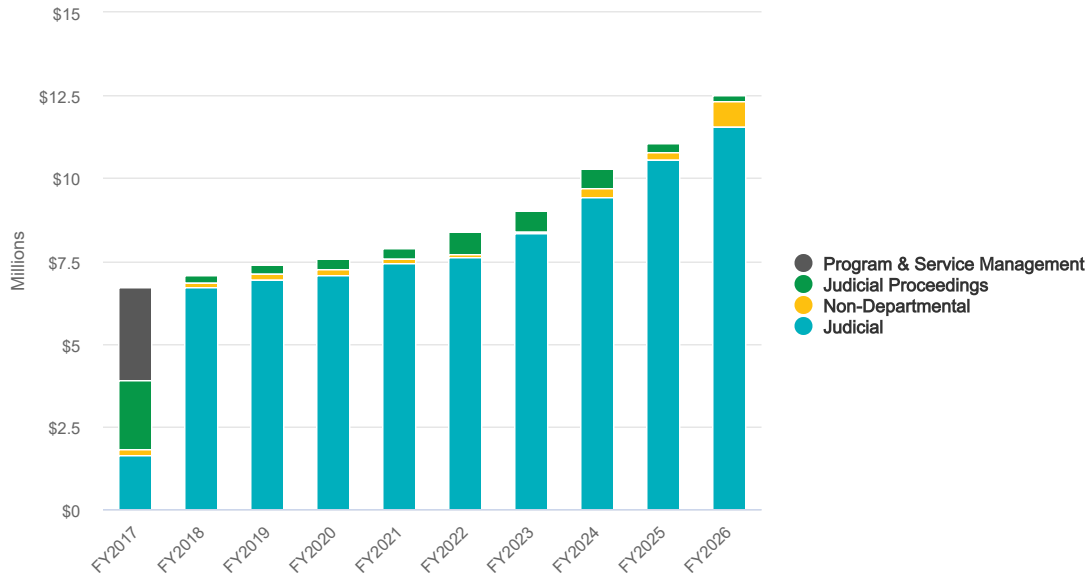
Budgeted and Historical Expenditures by Fund



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
General Fund	\$10,034,486	\$10,920,570	\$11,760,860	9%
Court Admin Assessment Fund	\$171,711	\$716,502	\$673,400	284.8%
Court Collection Fund	\$64,306	\$177,900	\$80,000	0%
Total:	\$10,270,503	\$11,814,972	\$12,514,260	13.3%

Expenditures by Program - Municipal Court

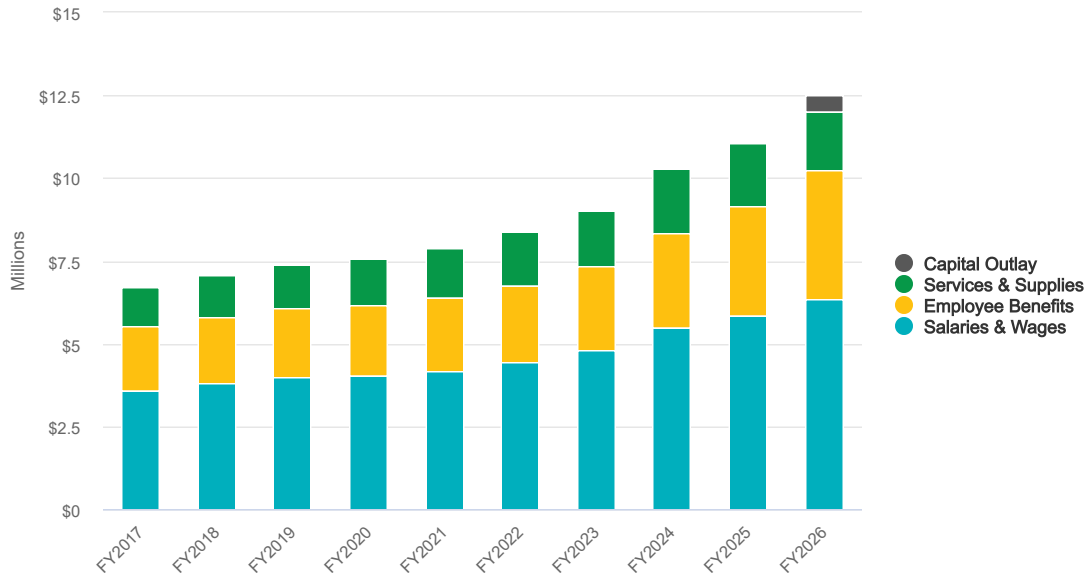
Budgeted and Historical Expenditures by Function



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expenditures				
Judicial				
Municipal Court				
Judicial	\$9,439,421	\$10,668,236	\$11,562,207	9.7%
Judicial Proceedings	\$595,065	\$252,334	\$198,653	-21.3%
Non-Departmental	\$236,017	\$894,402	\$753,400	195.5%
Total Municipal Court:	\$10,270,503	\$11,814,972	\$12,514,260	13.3%
Total Judicial:	\$10,270,503	\$11,814,972	\$12,514,260	13.3%
Total Expenditures:	\$10,270,503	\$11,814,972	\$12,514,260	13.3%

Expenditures by Expense Type - Municipal Court

Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expense Objects				
Salaries & Wages	\$5,463,344	\$6,093,910	\$6,357,192	8.8%
Employee Benefits	\$2,879,421	\$3,220,671	\$3,863,490	16.7%
Services & Supplies	\$1,927,738	\$2,500,391	\$1,795,178	-5.3%
Capital Outlay	\$0	\$0	\$498,400	N/A
Total Expense Objects:	\$10,270,503	\$11,814,972	\$12,514,260	13.3%

Service Delivery Measures

Measure	2024 Actual	2025 Target	2026 Target	Strategic Priority Alignment	Core Service Alignment
Case Processing: Cases filed	18,048	19,000	19,000	Governance & Organizational Effectiveness	Judicial Proceedings
Case Processing: Case clearance rate	96%	100%	100%	Governance & Organizational Effectiveness	Judicial Proceedings
Customer Service: Electronic documents filed	3,595	2,935	3,000	Governance & Organizational Effectiveness	Program & Service Management
Customer Service: Online payments	8,113	8,184	8,500	Governance & Organizational Effectiveness	Program & Service Management
Customer Service: Inbound phone calls	15,607	13,051	11,500	Governance & Organizational Effectiveness	Program & Service Management
Customer Service: Inbound emails from defendants	14,287	16,667	15,000	Governance & Organizational Effectiveness	Program & Service Management
Customer Service: Online/Virtual chat/clerk	323	1,522	1,650	Governance & Organizational Effectiveness	Program & Service Management
Specialty Court: Participants	456	549	700	Governance & Organizational Effectiveness	Specialty Courts
Specialty Court: Graduates	104	114	153	Governance & Organizational Effectiveness	Specialty Courts

Top Accomplishments from FY25



1. AI Powered Call Center

Recently, the court deployed an AI-powered call center to improve the efficiency and accuracy of incoming inquiries. This intelligent system acts as a virtual information desk, helping callers route themselves to the appropriate departments and reducing the volume of misdirected calls. As a result, court staff can devote more attention to callers with case-specific needs and focus on other essential responsibilities. This initiative has already contributed to enhanced client service and operational performance.

2. Off Site Cash Payments

Enhanced and improved payment accessibility; the court now offers remote cash payments through a secure, barcode-based system. By selecting the “cash” option on the court’s payment site, users can generate a barcode to present at over 40,000 participating retail locations (Target, Walmart, CVS, Walgreens, Chevron, etc.) nationwide. Payments are processed instantly, ensuring timely court receipt and greater convenience for those facing transportation or credit/debit card challenges. Venmo and PayPal are also available as payment options. RMC’s commitment to developing such infrastructure ensures that our customers can manage their court-related matters conveniently and safely, without the necessity of in-person visits.

3. Language Access

In partnership with the City Communications Department, the court created a video featuring Judge Hazlett-Stevens presenting constitutional rights in Spanish. This video is now displayed on repurposed courtroom monitors prior to arraignment sessions, improving outreach to Spanish-speaking defendants. Language access was further enhanced by the hiring of the court’s first certified Spanish Court Interpreter, Araitz Ceberio-Arteche. Previously this service was reliant on multiple local contractors, the court is now able to deliver more consistent and higher-quality interpretation services at a reduced cost, better serving the needs of its diverse community.

4. Grant Awards

Awarded \$44,500 in State grant funds for FY26. Through the Mill St. Care Center Partnership Initiative and the funding awarded, Community Court Participants will receive access to peer support by way of a part-time Peer Recovery Support Specialist staffed through the Mill St. Care Center, in addition to financial support for social and behavioral health services where barriers related to unaccepted forms of insurance, or the absence of insurance are present. The court has also made meaningful progress in advancing equity and inclusion. With the support of a \$50,000 grant from the Nevada Administrative Office of the Courts (AOC), the court implemented advanced courtroom technologies to support remote interpretation services, including coverage for rare languages. As part of this initiative, ADA-compliant listening devices and a dedicated mobile app were deployed to ensure individuals with hearing impairments can fully engage in court proceedings. In addition, the court offers audio amplification devices for those with auditory challenges and has introduced a Ubeo communication system, allowing defendants who are non-verbal and/or deaf—without knowledge of American Sign Language (ASL)—to effectively participate in court.

Upcoming Initiatives for the Budget Year



1. RMC will continue to evaluate and identify areas for improved equal access to justice, with racial equity and economic justice at the forefront.
2. Implement a public and employee satisfaction survey to gauge and improve court performance and provide better customer and employee experience.
3. Create and implement an onboarding/training manual for new court staff.
4. Establish a collaborative partnership between the RMC Marshals and RPD Homeless Outreach team.

Office of Policy and Strategy



Calli Wilsey
 Director of the Office of Policy and Strategy

Overview

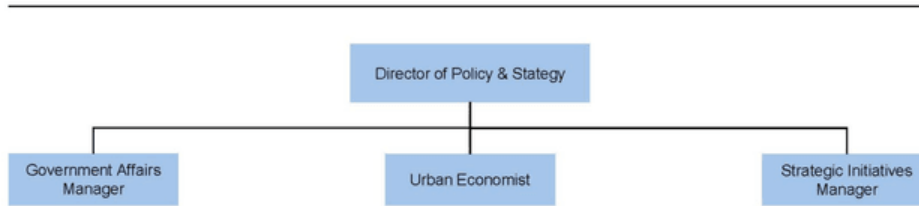
The Office of Policy and Strategy (OPS) serves as "air traffic control" for the planning and development of major City goals, policies, and initiatives through interdepartmental coordination, long-range economic and policy analysis, strategic planning and organizational performance management, government affairs and intergovernmental relations, and agenda management.

Positions

Program	FTE's
Policy & Strategy	4.00
OPS Total FTE's	4.00

Office of Policy & Strategy

Organization Chart



By the Numbers

193 <i>Council briefings hosted for agenda, policy, financial, budget & legislative updates</i>	3250 <i>Community survey responses secured</i>	517 <i>Bills tracked & 182 Financial notes submitted to the 83rd Nevada legislative session</i>	250 <i>Public meeting agendas posted for council and various boards & commissions</i>	13 <i>Economic updates & research memos published</i>
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Core Services

Interdepartmental Policy Coordination

Coordinates major efforts between departments that may originate from Council or City Manager. OPS manages a robust briefing program to strengthen information sharing with members of the Council throughout the policy development process. The team advises departments on the review and implementation of major policy initiatives. The team also works closely with Finance and other departments to strategically identify grant opportunities for priority needs and coordinates implementation efforts to align with the City's goals and priorities.

Long-Range Economic and Policy Analysis

Supports the development and implementation of priority policy initiatives through complex, multidisciplinary economic and policy analysis. As part of the long-range planning needs of the City, OPS provides economic and policy analysis and research services for complex policy efforts across the organization. The team also monitors and analyzes the City's revenue structure and key sources to identify fiscal equity trends and recommend policy changes.

Strategic Planning and Organizational Performance Management

Leads the creation of the City's strategic plan through an interactive process with Council, the community, and staff. The team updates the plan periodically at the direction of the Council and City Manager. The team aims to create and coordinate consistent and agile performance management practices across the organization with the goal of accelerating execution of strategic goals through a responsive, data-driven system.

Government Affairs and Intergovernmental Relations

Advances City priorities by promoting the City's position on legislative issues through work with Nevada's federal delegation, the state legislature, executive branch officials, and regional intergovernmental boards and commissions. The team's advocacy efforts are driven by Council-adopted legislative platforms and the City's strategic goals. The team aims to create a better understanding of issues that affect the City's operations, goals, and priorities and to ensure positive relationships with local, state, and federal officials. OPS also manages the Reno City Charter Committee.

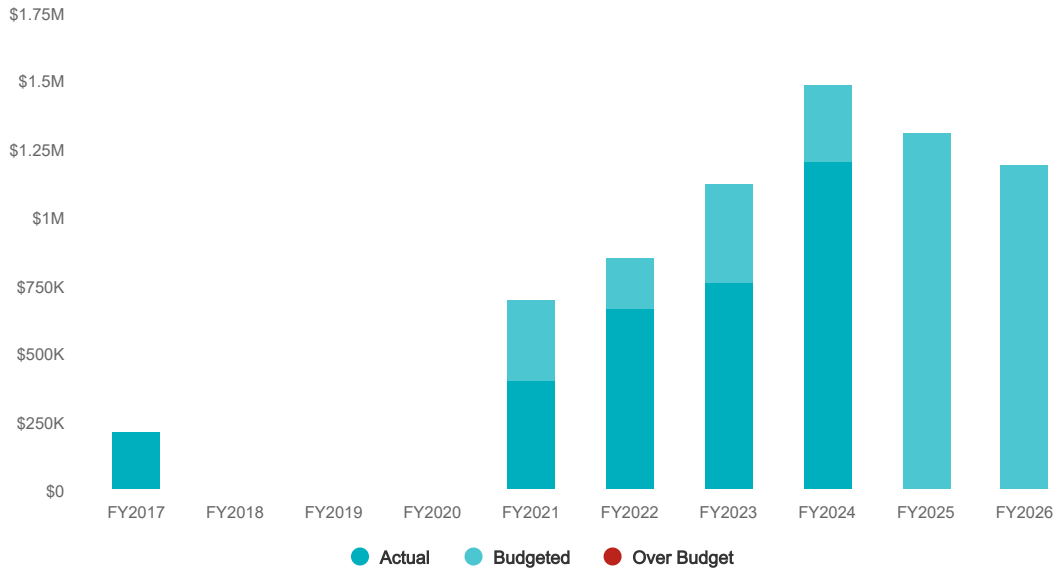
Agenda Management

Coordinate the development and posting of agendas and packets for Council meetings and the City's boards and commissions, ensuring timely information is available for decision-makers and the public. The agenda management program also coordinates with the City Clerk's Office on the member appointment process and with staff liaisons to ensure agendas are posted in compliance with Nevada's Open Meeting Law.

Expenditures Summary - Office of Policy and Strategy

\$1,192,216 **-\$114,786**
 (-8.78% vs. prior year)

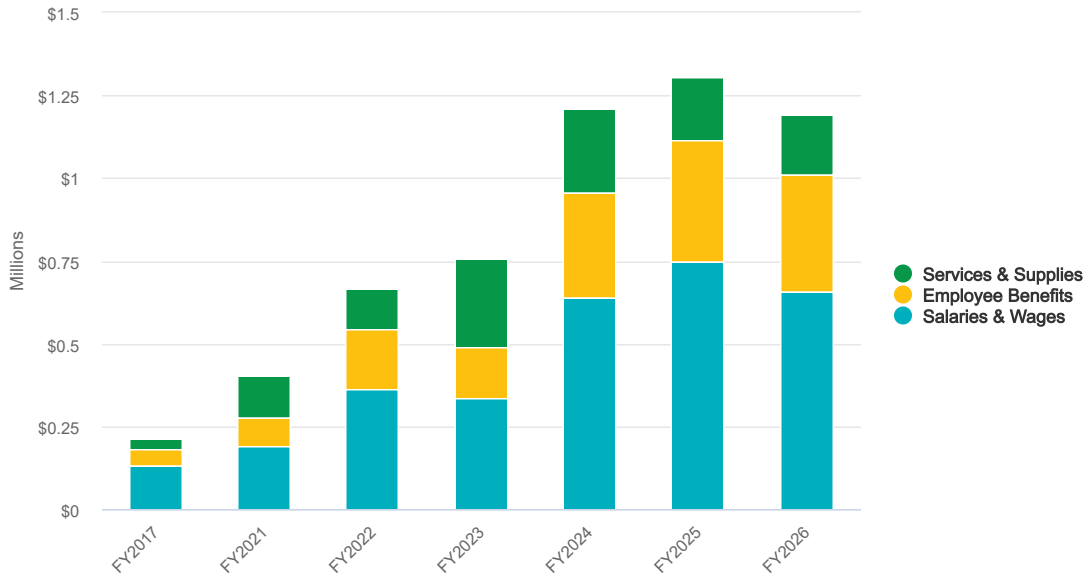
Office of Policy and Strategy Proposed and Historical Budget vs. Actual



The Office of Policy & Strategy was created in FY25 as a standalone department. The table above reflects expenses categorized independently of the City Manager's Office (CMO) Administration division. Expenses for FY18-20 are reflected in the CMO Administration division.

Expenditures by Expense Type - Office of Policy and Strategy

Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expense Objects				
Salaries & Wages	\$637,652	\$746,792	\$656,418	-12.1%
Employee Benefits	\$318,308	\$369,633	\$354,190	-4.2%
Services & Supplies	\$251,827	\$438,077	\$181,608	-4.7%
Total Expense Objects:	\$1,207,786	\$1,554,502	\$1,192,216	-8.8%

Service Delivery Measures

Measure	2024 Actual	2025 Target	2026 Target	Strategic Priority Alignment	Core Service Alignment
Percentage of City strategic goals met or on-track	N/A	N/A	70%	Governance and Organizational Effectiveness	Strategic Planning and Organizational Performance Management
Percentage of departments engaged in organizational performance management via service delivery measure reporting compliance	N/A	N/A	70%	Governance and Organizational Effectiveness	Strategic Planning and Organizational Performance Management
Percentage of fiscal notes submitted within 8-day requirement session	N/A	TBD Post-session	N/A	Governance and Organizational Effectiveness	Long Range Economic and Policy Analysis
Percentage of final bill outcomes aligned to City's final position	N/A	TBD Post-session	N/A	Governance and Organizational Effectiveness	Government Affairs and Intergovernmental Relations
Percentage of final bill outcomes where the City's position changed from opposition to neutral or favorable	N/A	100%	N/A	Governance and Organizational Effectiveness	Government Affairs and Intergovernmental Relations
Number of open meeting law complaints substantiated by the Attorney General's Office	0	0	0	Governance and Organizational Effectiveness	Agenda Management
Percentage of staff liaisons completed training via Moodle	N/A	N/A	75%	Governance and Organizational Effectiveness	Agenda Management

Top Accomplishments for FY25



1. Represented the City at the 83rd Session of the Nevada Legislature, including advocating for the City's legislative priorities such as housing and rental assistance, local authority, and regional collaboration on fire services. Launched the City of Reno's new internal bill tracking software and trained 90+ staff.
2. Facilitated a comprehensive update to department-level performance measures focused on service delivery.
3. Completed a community survey with 3,250 responses to inform the City's strategic planning and programmatic efforts.
4. Launched a comprehensive staff training program focused on staff report writing, open meeting law compliance, and agenda management software usage.
5. Developed economic dashboards and a monthly update to keep Council and staff informed on key economic trends impacting the region and to assist in supporting informed policy decisions.

Upcoming Initiatives for the Budget Year



1. Update the City of Reno's Strategic Plan through a collaborative process with stakeholders.
2. Integrate board and commission agenda creation into the City's agenda management software to improve processes and increase consistency.
3. Prepare an educational campaign to inform the community about the structure of the City's key revenue sources to promote understanding of the City's budget.

Parks and Recreation



Nathan Ullyot
Director of Parks & Recreation

Mission

To provide well-maintained parks and exceptional recreational experiences for the Reno community through programs, facilities, and events that focus on safety, wellness, social, and cultural benefits which are sustainable, enhance the quality of life, and promote economic vitality.

Overview

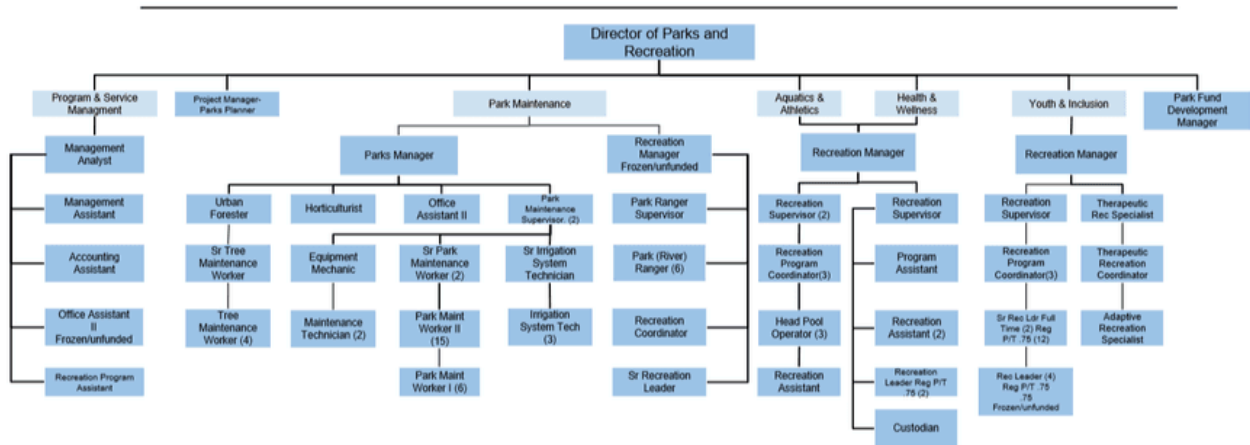
The Parks and Recreation Department provides recreational programs, well-maintained parks, and community facilities covering the following program areas, Administrative Services, Aquatics, Athletics and Outdoor Recreation, Park Planning and Activation, Health & Wellness, Inclusion & Adaptability, Parks Maintenance, Urban Forestry, and Youth Development.

Positions

Program	FTE's
Aquatics	8.00
Athletics	1.75
Health and Wellness	6.75
Park Maintenance	36.00
Park Planning & Development	10.00
Program & Service Management	7.00
Recreation-Inclusion	3.20
Urban Forestry	6.00
Youth Development	18.80
Parks and Recreation Total FTE's	97.50

Parks and Recreation

Organization Chart



By the Numbers

60% & 80%
summer &
winter all clear
on arrival park
inspections by
park rangers

110%
cost recovery for
the Sierra Kids
program

100%
cost recovery for
adult sports

20%
increase in
shelter
reservations for
parks



Core Services

AQUATICS

The Aquatics Division operates five public pools, and its primary purpose is teaching water safety through year-round swim lessons, fitness classes, and recreational swimming opportunities that promote health, and wellness and quality of life. Operates two seasonal and three year-round pool facilities. Provide safe, low-impact exercise and fitness activities. Increase water safety by offering community swimming lessons.

ATHLETICS

The Athletics Division offers adult sports leagues, including basketball, softball, kickball, dodgeball and volleyball. Overseeing major facilities like the Reno Sports Complex, all used for local youth & adult sports and local, regional, & national sports tournaments. The division partners with community organizations provide outdoor recreation at the Reno Tennis Center, Northern Nevada Sports and Recreation, Sky Tavern ski area, and the Rosewood Lakes Nature Study Area.

Adult Sports

Manage adult athletics programs including kickball, dodgeball, basketball, volleyball, and softball.

Contract Recreation

Oversee outsourced agreements with Tennis Nation Racquet Sports, Project Discovery, The Loading Zone Concession, Northern Nevada Sports & Recreation, Sky Tavern, Rosewood Lakes Nature Study Area, and special interest contract classes.

INCLUSION AND ADAPTIVE

The Inclusion & Adaptive Services Division develops and delivers specialized and inclusive programs for individuals with disabilities, while also supporting department-wide accessibility through staff training, program consultation, and facility compliance guidance.

Accessibility- Inclusion & Adaptive

Develop, manage, and provide programs/services to support people with disabilities in traditional and specialized programs.

HEALTH AND WELLNESS

The Health and Wellness Division operates seven community facilities and provides a wide range of recreational and social programs, contract classes, fitness opportunities, special interest classes, and special events, while also managing drop-in use, rentals, and front-line customer service for comprehensive activity registration and facility reservations.

Health and Wellness

Manage Evelyn Mount Northeast Community Center, Neil Road Recreation Center, Plumas Gym, McKinley Arts and Culture Center, Teglia's Paradise Park Activity Center, Horseman's Park, and the California Building. Provide recreation activities and opportunities to meet the needs of the community.

Development and Community Collaborations

Work with businesses, nonprofits, Washoe County Senior Services Department, community volunteers, and other agencies or individuals to provide the best possible services to the community at the lowest possible cost.

ActiveNet Software

Administer Active software program and manage customer accounts for program registration, rentals, and point of sale services.

PARK PLANNING AND ACTIVATION

The Park Planning and Activation Division manages the Park and River Ranger program, park planning, construction, and improvement of park facilities, as well as expanding access to recreation through Rollin Recreation by activating parks in underserved areas and areas that lack access to a recreation center. To provide access to all residents to safe recreation opportunities regardless of the distance to a recreation facility.

PARK MAINTENANCE

The Park Maintenance Division manages the construction, renovation, capital improvements, and upkeep of 87 parks, 35.7 miles of trails, 2,093 acres of open space, landscaped streetscapes, and shared-use school parks which support the use of fields by the Reno Youth Sports Association, while also maintaining greenhouse operations, flower displays, HOA-maintained parks, and grant-supported capital improvements.

Clean & Usable Facilities

Provide clean and usable park facilities, including restrooms, shelters, play areas, and fields.

Park Safety & Infrastructure

Provide safe and operable park facilities, including general park and playground safety, irrigation and turf maintenance.

Capital Improvement Program

Coordinate new park development and open space acquisition with Development Services and Public Works. Plan and implement Capital Improvement Plan for new construction and renovation of park facilities.

Private Development Review

New developments including plans for construction of park facilities.

PROGRAM AND SERVICE MANAGEMENT

Administrative Services

The Program & Service Management division supports department operations through personnel, payroll, accounting, training, volunteer coordination, financial planning, fund development, and executive-level support for strategic initiatives and policy development.

Planning

Review, revise, and update the department's mission statement. Support timely reporting of department's progress on City Council directives and projects. Seek outside funding for Parks and Recreation facilities, programs, and services to meet City Council priorities.

Financial Management

Support continued solid fiscal management that results in financial accountability and stability.

Cash Reports, Payroll and Accounting

Utilize New World and complete journal entries, payroll input, cash reports, grant and donation tracking, spreadsheets to assist Director and division managers tracking of revenues and expenses.

Hiring & Processing of Temporary Staff

Initiate and maintain current status information for approximately 400 temporary/seasonal/non-career staff.

Scholarship Administration

Intake and qualification review of scholarship applicants for the Children's Cabinet Scholarship funding and the City of Reno Scholarship program. Establish customer accounts for appropriate levels of scholarship support.

Resource Development/Customer Service

Seek funding options, assist with writing grants and seeking donations for parks and recreation facilities and programs to increase community offerings. Work with staff to ensure that front desk staff and all other staff are trained in excellent customer service. Revise the Volunteer Program for the department.

URBAN FORESTRY

The Urban Forestry Division maintains Reno's public tree inventory through planting, inspection, and pruning of 25,000 trees located in parks, along streets, and around civic buildings. Offering arboriculture education, outreach, technical and administrative support to the Urban Forestry Commission and City departments and promoting the City's ReLEAF Reno initiative to increase tree canopy.

Scheduled Tree Pruning

Scheduled pruning for park and street trees to achieve a 9-year pruning cycle.

Tree Planting

Plant new trees in parks and public rights of way to replace aging trees and increase tree canopy; coordinate ReLEAF Reno tree distribution events and volunteer tree planting projects.

Education & Public Outreach

Educate and inform the general public, developers, and landscaping industry on economic, environmental, and social benefits of a healthy urban forest.

YOUTH SERVICES

The Youth Development Division provides safe, enriching programs for youth and teens, including Sierra Kids, Vacation Station seasonal camps, enrichment activities, and the Youth City Council, while also coordinating year-round nutrition services and fostering partnerships with schools, nonprofits, and community organizations.

Youth Services Division

Provide active, safe, nurturing, and positive environments and recreational opportunities for youth and teens.

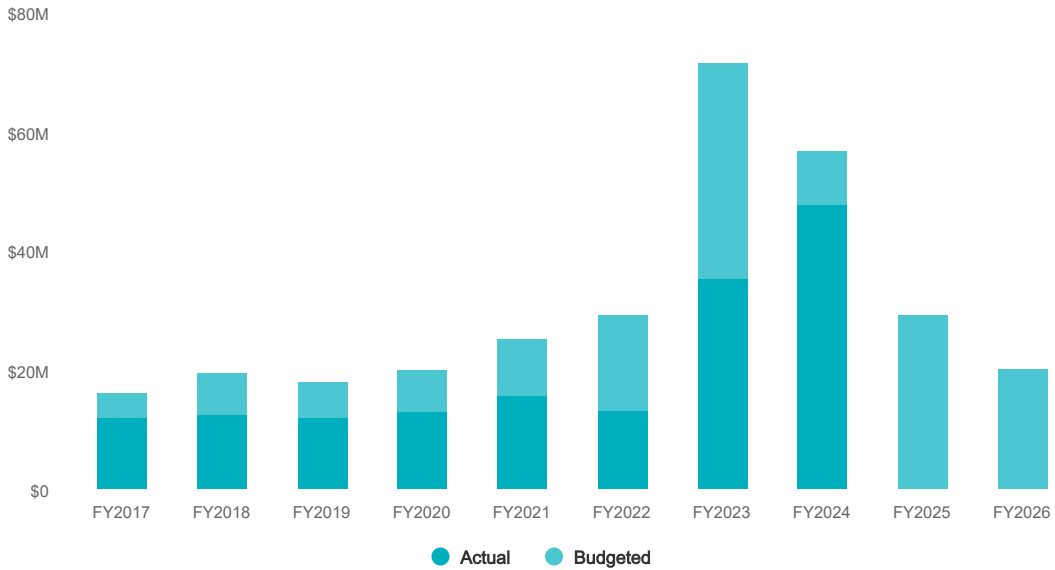
Development of Community Collaborations

Work with businesses, non-profits, Washoe County School District, community volunteers, and other agencies/individuals to provide the best possible services to the community at the lowest possible cost.

Expenditures Summary - Parks and Recreation

\$20,472,511 **-\$9,074,176**
(-30.71% vs. prior year)

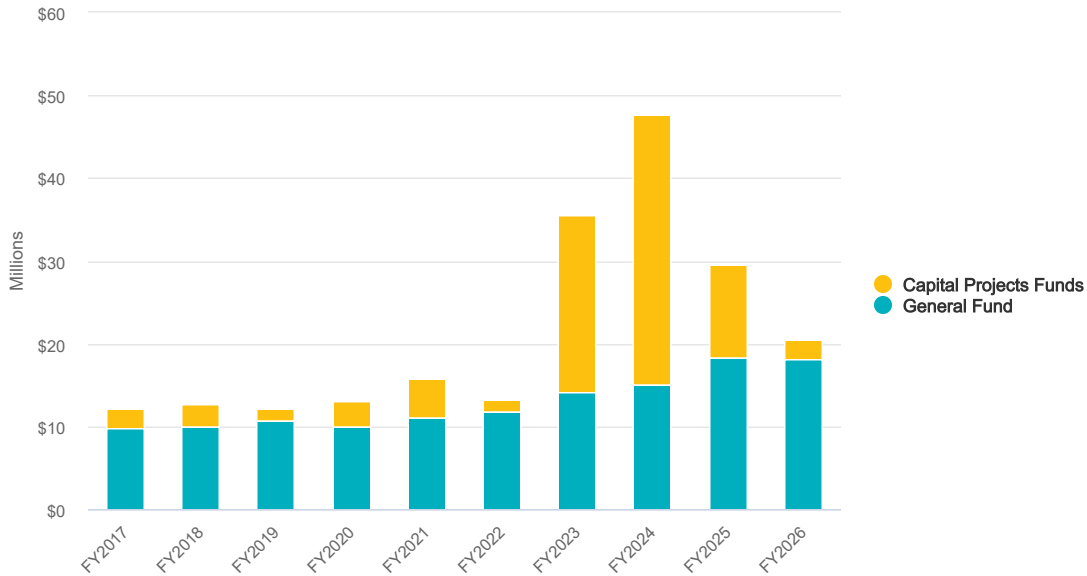
Parks and Recreation Proposed and Historical Budget vs. Actual



Expenditures for FY23 & FY24 reflect several capital projects including the Moana Springs Community Aquatics and Fitness Center. Future capital expenditures, including those in RCT districts, can be found in the Capital Improvement section.

Expenditures by Fund - Parks and Recreation

Budgeted and Historical Expenditures by Fund

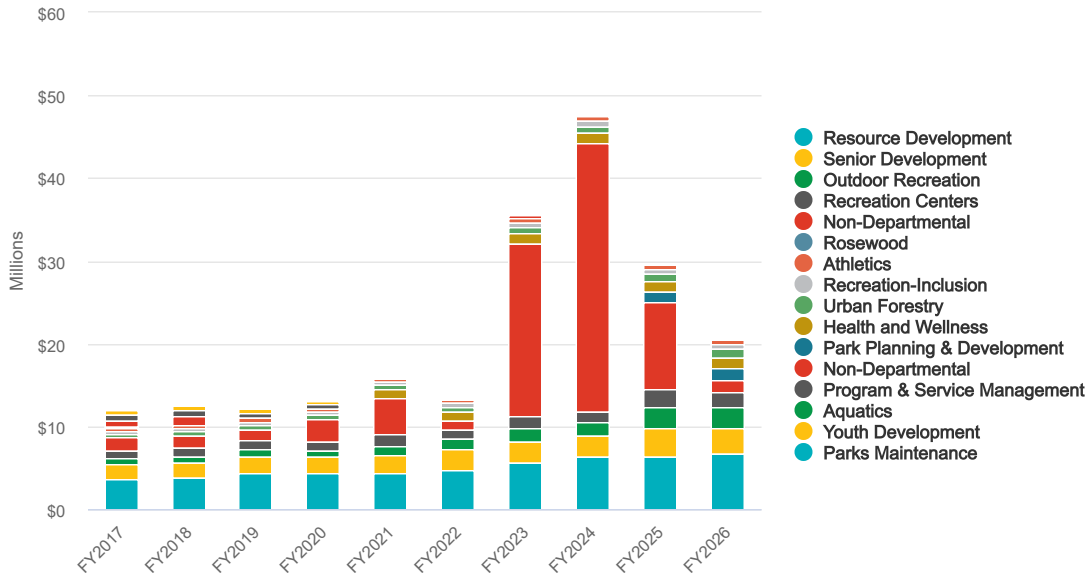


Expenditures for FY23 & FY24 reflect several capital projects including the Moana Springs Community Aquatics and Fitness Center. Future capital expenditures, including those in RCT districts, can be found in the Capital Improvement section.

Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
General Fund	\$14,995,141	\$17,650,280	\$18,207,258	-0.5%
Capital Projects Funds				
Public Works Capital Projects Fund	\$210,675	\$746,308	\$0	0%
Grant Funded Capital Projects	\$14,438	\$47,324	\$0	0%
Parks Gen Capital Projects Fund	\$228,675	\$1,773,155	\$800,000	14.3%
ARPA-ARRA Grants Capital Project	\$428,961	\$0	\$195,253	N/A
Park District One	\$539,712	\$1,950,000	\$300,000	-84.6%
Park District Two	\$0	\$2,400,000	\$0	-100%
Park District Three	\$147,930	\$160,000	\$490,000	206.3%
Park District Four	\$200,000	\$5,765,000	\$130,000	-97.7%
Park District Five	\$0	\$80,000	\$350,000	25%
Moana Pool Cap Proj Fund	\$30,980,999	\$5,025,716	\$0	0%
Total Capital Projects Funds:	\$32,751,390	\$17,947,503	\$2,265,253	-79.9%
Total:	\$47,746,531	\$35,597,783	\$20,472,511	-30.7%

Expenditures by Program - Parks and Recreation

Budgeted and Historical Expenditures by Function

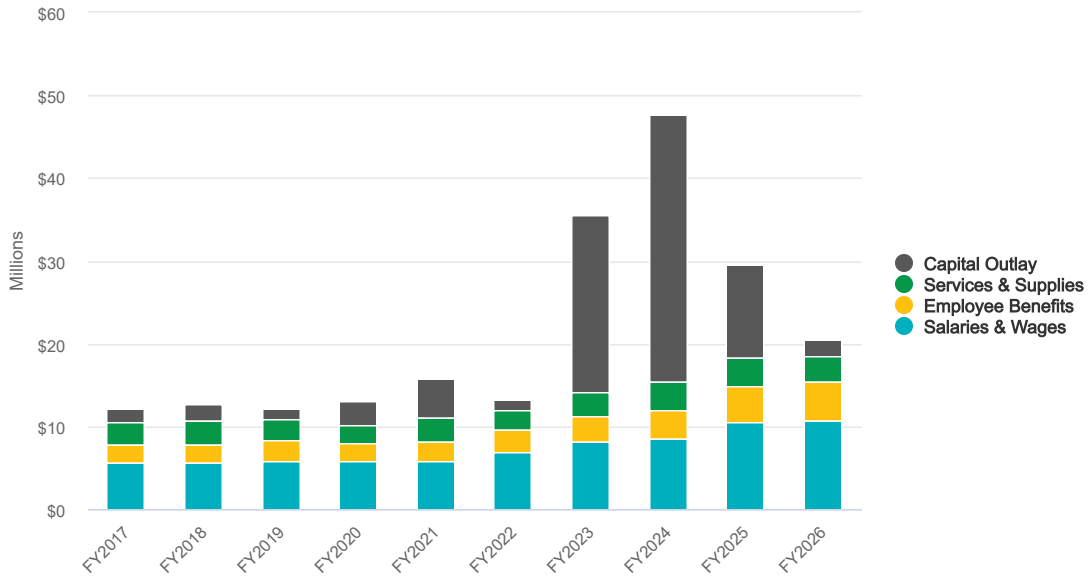


Expenditures for FY23 & FY24 reflect several capital projects including the Moana Springs Community Aquatics and Fitness Center. Future capital expenditures, including those in RCT districts, can be found in the Capital Improvement section.

Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expenditures				
Public Works				
Non-Departmental	\$210,675	\$746,308	\$0	0%
Total Public Works:	\$210,675	\$746,308	\$0	0%
Parks & Recreation				
Program & Service Management	\$1,375,910	\$253,516	\$1,892,350	-10.7%
Park Planning & Development	\$32,039	\$1,589,120	\$1,456,315	7.8%
Parks Maintenance	\$6,317,161	\$7,759,353	\$6,718,087	6.8%
Urban Forestry	\$700,033	\$1,445,782	\$942,891	5.3%
Health and Wellness	\$1,362,665	\$1,192,555	\$1,256,103	11.3%
Aquatics	\$1,548,346	\$2,548,306	\$2,566,320	-2.1%
Athletics	\$553,057	\$571,975	\$526,049	-7.8%
Recreation-Inclusion	\$722,214	\$673,892	\$595,687	8.4%
Youth Development	\$2,606,340	\$3,326,754	\$3,028,274	-11.8%
Rosewood	\$1,050	\$62,182	\$25,182	-28.4%
Non-Departmental	\$32,317,040	\$15,428,040	\$1,465,253	-86.1%
Total Parks & Recreation:	\$47,535,856	\$34,851,475	\$20,472,511	-30.7%
Total Expenditures:	\$47,746,531	\$35,597,783	\$20,472,511	-30.7%

Expenditures by Expense Type - Parks and Recreation

Budgeted and Historical Expenditures by Expense Type



Expenditures for FY23 & FY24 reflect several capital projects including the Moana Springs Community Aquatics and Fitness Center. Future capital expenditures, including those in RCT districts, can be found in the Capital Improvement section.

Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expense Objects				
Salaries & Wages	\$8,462,846	\$9,872,273	\$10,693,927	1.7%
Employee Benefits	\$3,424,786	\$4,084,041	\$4,748,405	7%
Services & Supplies	\$3,552,702	\$3,749,684	\$2,960,179	-9.4%
Capital Outlay	\$32,306,196	\$17,891,785	\$2,070,000	-81.7%
Total Expense Objects:	\$47,746,531	\$35,597,783	\$20,472,511	-30.7%

Service Delivery Measures

Measure	2024 Actual	2025 Target	2026 Target	Strategic Priority Alignment	Core Service Alignment
Ratio of public trees planted vs. removed	1.25:1	2:1	2.5:1	Arts, Parks and Historical Resources	Urban Forestry
Percent of tree crew time spent on scheduled pruning to meet annual cycle	14.9%	30%	35%	Arts, Parks and Historical Resources	Urban Forestry
Average Grade for Park Inspections	C-	C+	C+	Arts, Parks and Historical Resources	Park Maintenance
Percentage of homeless concerns addressed by Rangers within 14 days of request	-	N/A	90%	Arts, Parks and Historical Resources	Park Planning and Activation
Percentage of Truckee River concerns addressed by Rangers within 14 days of request	-	90%	90%	Arts, Parks and Historical Resources	Park Planning and Activation
Percentage of park irrigation and sprinkler issues resolved within 28 days of request	-	95%	90%	Arts, Parks and Historical Resources	Park Maintenance
Percentage of park trash, vegetation, and lighting issues resolved within 5 days of request	-	43%	90%	Arts, Parks and Historical Resources	Park Maintenance
Number of participants enrolled in swimming lessons	1,116	2,526	2,500	Arts, Parks and Historical Resources	Aquatics
Percentage of Ranger patrols resulting in area clear or normal upon arrival	-	70%	70%	Arts, Parks and Historical Resources	Park Planning and Activation
Rolling Recreation programming engagement reach	-	716	1,500	Arts, Parks and Historical Resources	Inclusion and Adaptive
Participation in City recreation programs	Aquatics: 1,143 Athletics: 935 Youth: 2,035 Average Sierra Kids Weekly Attendance: 50 Inclusion: 202 H&W/Seniors: 2,391 Senior Games: 1,829	Aquatics: 2,867 Athletics: 638 Youth: 2,734 Average Sierra Kids Weekly Attendance: 56 Inclusion: 277 H&W/Seniors: 2,585 Senior Games: 1,445	Aquatics: 3,250 Athletics: 2,280 Youth: 3,000 Average Sierra Kids Weekly Attendance: 70 Inclusion: 300 H&W/Seniors: 3,000 Senior Games: 500	Arts, Parks and Historical Resources	Health and Wellness, Park Planning and Activation, Aquatics, Athletics, Program and Service Management, Inclusion and Adaptive

Top Accomplishments from FY25



1. The department has advanced all ten PROS Implementation Plan goals, with major progress on sustainable funding and facility improvements tracked via a digital platform
2. The William N. Pennington Moana Springs Community Aquatics and Fitness Center opened on September 3, 2024, offering a sustainable, community-informed indoor wellness space
3. The Adaptive Division hosted 12 Nepalese athletes and coaches, showcasing Reno's inclusive recreation programs and strengthening global partnerships
4. City Council designated the Truckee River corridor between Booth and S. Virginia Streets as a City park to ensure consistent maintenance and create a connected downtown experience
5. The department led a national financial sustainability certification course and workshop to align cost-recovery strategies with regional values of service and equity

Upcoming Initiatives in Budget Year



1. The department will use RCT funds to complete high-priority capital projects at six neighborhood parks within their respective fee districts
2. A new Financial Sustainability Policy will be implemented to guide budgeting, cost recovery, and long-term planning in alignment with PROS and Council priorities
3. Three endowment campaigns will launch to provide perpetual funding for sliding scale access, playground replacement, and water safety lessons
4. The Park Ranger program will expand along the Truckee River to improve safety, visibility, public engagement, and data-informed planning
5. The department will continue advancing all ten PROS Plan goals with a focus on sustainable funding and enhanced parks and facilities

Police



Kathryn Nance
Chief of Police

Mission

Provide all members of our community with professional, innovative police services to enhance safety and quality of life.

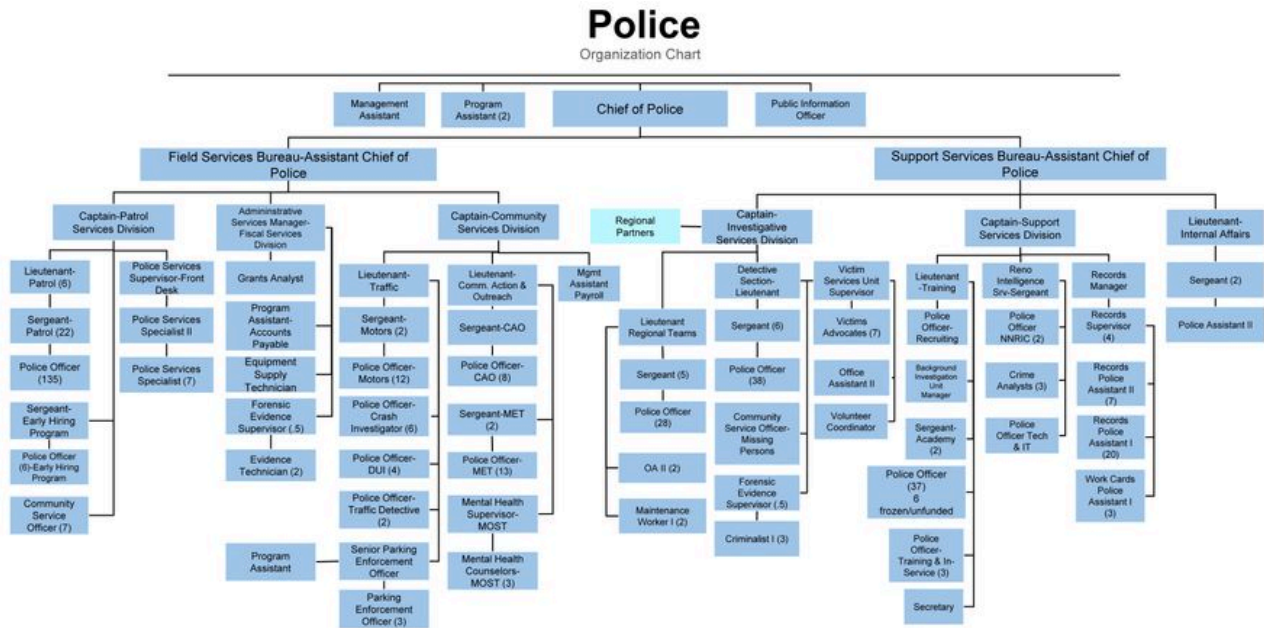
Overview

The Police Department provides the community with efficient, effective, and equitable police services. The Department utilizes an Intelligence Driven Policing and Community Oriented Policing and Problem Solving (COPPS) Model to guide the delivery and quality of its services. Under these methods, the department solicits the public's participation in collaborative problem-solving partnerships to address concerns related to crime, disorder, and fear.



Positions

Program	FTE's
Crime Prevention	237.00
Downtown	9.00
Forensic Investigation Services	6.00
Gang Enforcement	20.00
Investigations	77.00
Parking Enforcement	5.00
Police Service Technicians	8.00
Program & Service Management	18.00
Records and Identification	37.00
Traffic	30.00
Training	9.00
Police Total FTE's	456.00



By the Numbers

44
officers, 40 new recruits & 4 lateral officers hired

2810
victims of violent crimes received services through the victim services unit

35,343
reports taken

9,997
traffic citations given

Core Services

Community Service Officers

Respond to citizen requests for non-emergency services in a prompt and cost-efficient manner. Process crime scenes for evidence.

Crime Prevention

- Promote the safety of the community and improve the quality of life for residents by developing problem-solving partnerships with the community.
- Respond to calls for service in a prompt and courteous manner.
- Evaluate effective deployment of police resources on a day-to-day basis, including special events and homeland security concerns.

Downtown Police

- Provide a high-visibility law enforcement presence in the downtown area by fostering partnerships with the downtown community while handling large special events that bring additional automobile and pedestrian traffic.
- Create an environment that suppresses and discourages criminal behavior by establishing Clean and Safe strategies in the downtown core.
- Collaborate with the Downtown Management Organization to manage and operate Business Improvement District-related activities.

Gang Enforcement

Promote the safety of the community and a feeling of security among citizens. Limit gang-related crime through new regional aggressive law enforcement efforts focused on gang members involved in criminal activity.

Investigations

To provide the highest level of investigative services to the citizens of the City of Reno. Investigations will be completed in a thorough and timely manner using the most advanced investigative practices, investigating each case on its own merits, while treating members of the Reno community with respect, integrity, and fairness, and providing the community with the highest level of service.

Program & Service Management

Plan, administer, and coordinate the resources necessary to ensure cost-effective and efficient provisions to Reno Police Department services.

Records and Identification

Promote the safety of the public and those involved in the criminal justice process. Administer the identification and work permit process for those individuals so required by law. Provide a state-of-the-art record and corrections management automated reporting system.

Traffic

Ensure safe, efficient traffic flow, and pedestrian safety in the community through enforcement of traffic laws and public education to reduce property damage, injuries, and deaths associated with traffic crashes.

Training

Ensure the department is capable of providing the highest quality service to the public by adequately training employees. Research information on advances in methods and techniques in policing. Monitor activities for compliance with departmental goals.

Recruiting

Continue a concerted effort in the area of recruiting a more diverse workforce that is reflective of the community.

Evidence and Forensics Unit

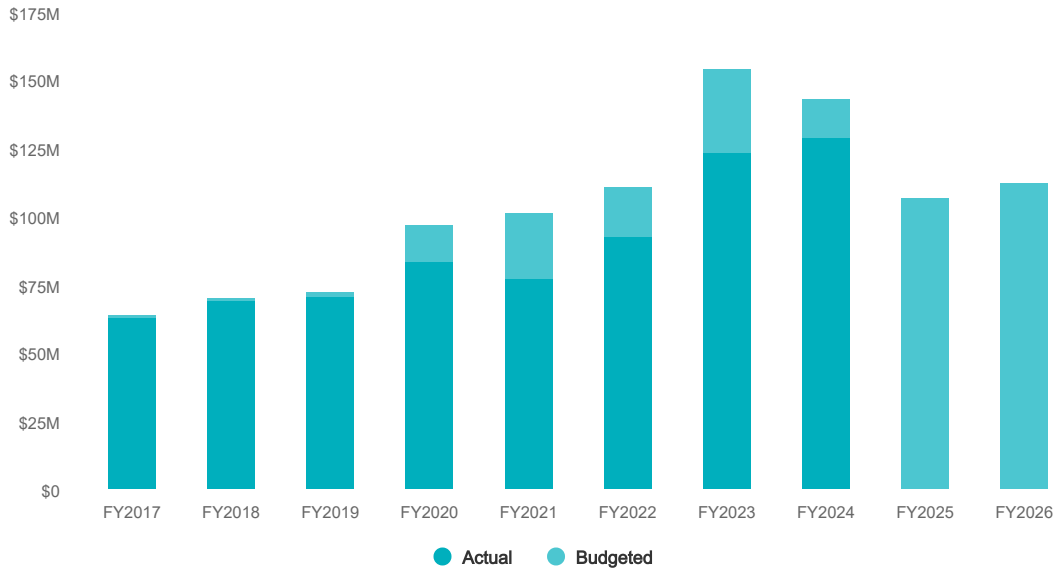
Oversight for evidence collection, safeguarding and disposition of property, and for the processing of forensic evidence by the Police Department.



Expenditures Summary - Police

\$112,894,263 **\$5,575,185**
(5.19% vs. prior year)

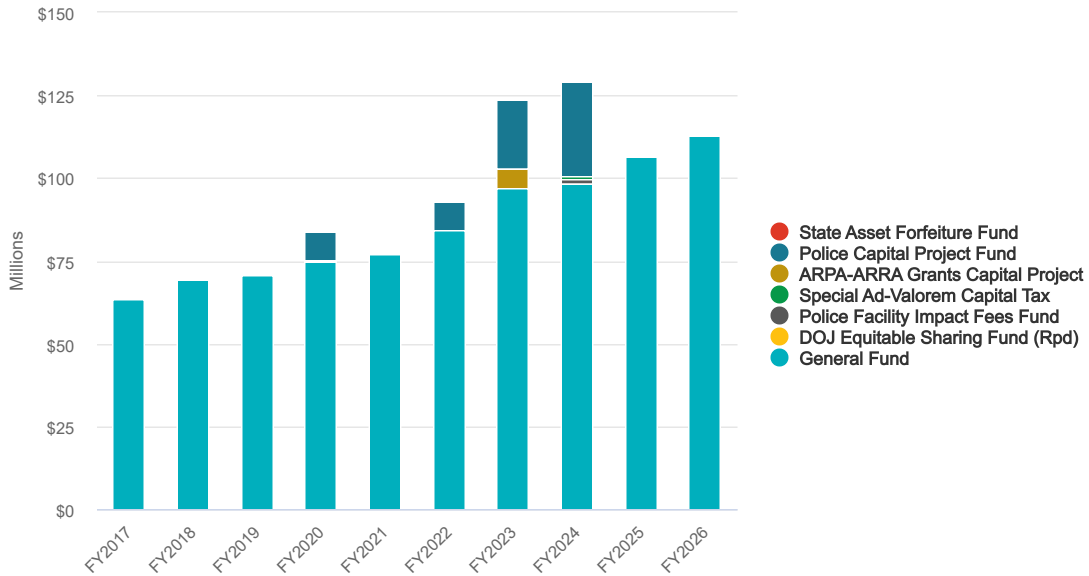
Police Proposed and Historical Budget vs. Actual



Increases in capital expenditures in FY23 and FY24 are due to the construction of the City of Reno Public Safety Center.

Expenditures by Fund - Police

Budgeted and Historical Expenditures by Fund

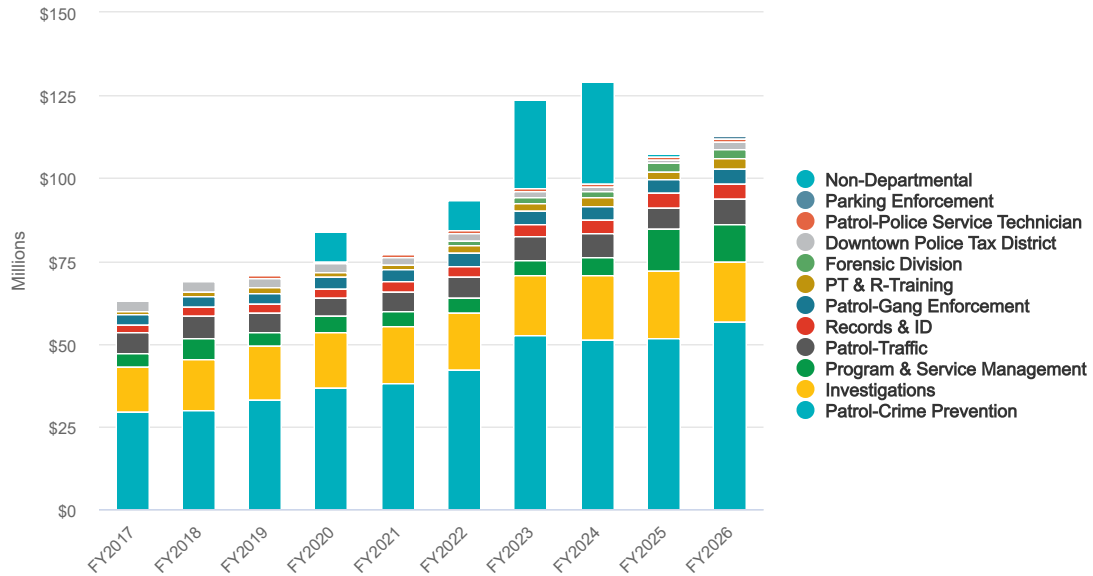


Increases in capital expenditures in FY23 and FY24 are due to the construction of the City of Reno Public Safety Center. Differences displayed in the chart above and the table below are due to comparisons of amended vs. adopted budget amounts.

Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
General Fund				
General Fund	\$98,231,454	\$108,689,806	\$112,794,263	5.8%
Total General Fund:	\$98,231,454	\$108,689,806	\$112,794,263	5.8%
State Asset Forfeiture Fund				
State Asset Forfeiture Fund	\$107,478	\$99,493	\$0	0%
DOJ Equitable Sharing Fund (Rpd)				
DOJ Equitable Sharing Fund (Rpd)	\$141,716	\$1,222,352	\$100,000	0%
Police Capital Project Fund				
Police Capital Project Fund	\$28,248,867	\$7,441,417	\$0	0%
ARPA-ARRA Grants Capital Project				
ARPA-ARRA Grants Capital Project	\$130,000	\$0	\$0	0%
Special Ad-Valorem Capital Tax				
Special Ad-Valorem Capital Tax	\$800,000	\$0	\$0	0%
Police Facility Impact Fees Fund				
Police Facility Impact Fees Fund	\$1,400,000	\$0	\$0	-100%
Total:	\$129,059,514	\$117,453,068	\$112,894,263	5.2%

Expenditures by Program - Police

Budgeted and Historical Expenditures by Function

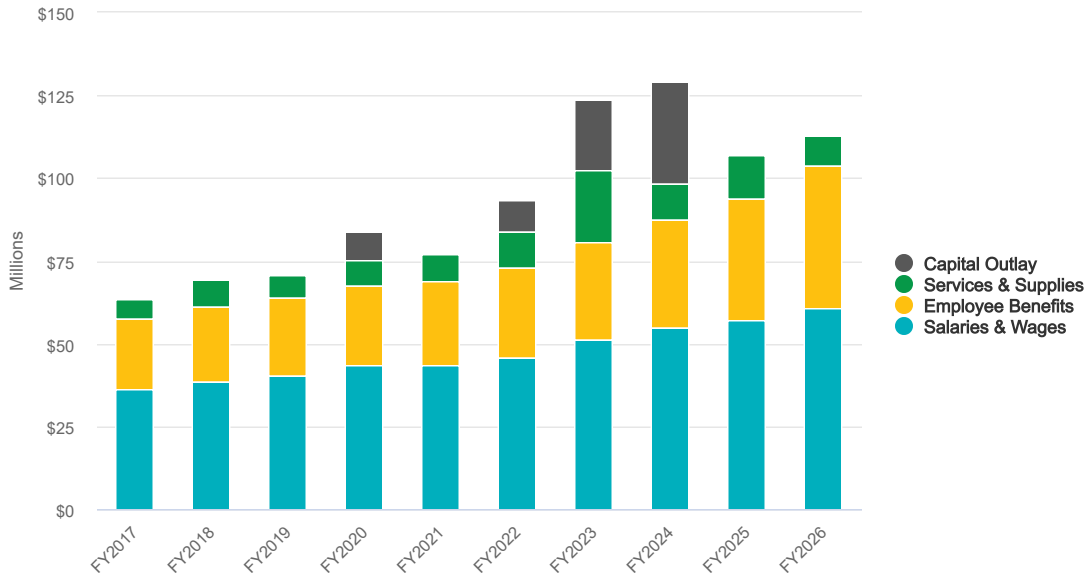


Increases in capital expenditures in FY23 and FY24 are due to the construction of the City of Reno Public Safety Center.

Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expenditures				
Public Safety				
Police				
Parking Enforcement	\$0	\$0	\$811,655	N/A
Program & Service Management	\$5,505,358	\$10,004,818	\$11,314,667	-9.5%
Records & ID	\$4,004,976	\$4,677,425	\$4,777,962	4.4%
Downtown Police Tax District	\$1,399,064	\$1,008,231	\$2,073,246	113.3%
Patrol-Crime Prevention	\$51,425,652	\$53,253,240	\$56,437,759	9.7%
Patrol-Gang Enforcement	\$4,062,481	\$4,042,051	\$4,564,242	18.2%
Patrol-Police Service Technician	\$821,630	\$1,006,211	\$1,169,483	17.6%
Patrol-Traffic	\$7,570,623	\$6,714,033	\$7,466,639	16.7%
Forensic Division	\$1,806,466	\$3,675,930	\$2,685,844	0.2%
Investigations	\$19,058,073	\$21,750,851	\$18,498,814	-10.9%
PT & R-Training	\$2,577,133	\$2,557,016	\$2,993,952	22.9%
Non-Departmental	\$30,828,060	\$8,763,262	\$100,000	-85.2%
Total Police:	\$129,059,514	\$117,453,068	\$112,894,263	5.2%
Total Public Safety:	\$129,059,514	\$117,453,068	\$112,894,263	5.2%
Total Expenditures:	\$129,059,514	\$117,453,068	\$112,894,263	5.2%

Expenditures by Expense Type - Police

Budgeted and Historical Expenditures by Expense Type



Increases in capital expenditures in FY23 and FY24 are due to the construction of the City of Reno Public Safety Center.

Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expense Objects				
Salaries & Wages	\$54,663,120	\$58,347,291	\$60,624,741	6.4%
Employee Benefits	\$32,600,461	\$35,985,690	\$42,970,739	17.3%
Services & Supplies	\$10,924,350	\$14,618,739	\$9,298,783	-31.5%
Capital Outlay	\$30,871,584	\$8,501,348	\$0	-100%
Total Expense Objects:	\$129,059,514	\$117,453,068	\$112,894,263	5.2%

Service Delivery Measures

Measure	2024 Actual	2025 Target	2026 Target	Strategic Priority Alignment	Core Service Alignment
Emergency in progress response time <5 minutes	71.88%	93%	93%	Public Safety	Public Safety
Recovery of reported stolen vehicles	65%	93%	93%	Public Safety	Public Safety
Survey statistic - Overall satisfied with service provided by RPD	83.1%	90%	90%	Public Safety	Public Safety
Firearms Recovered	350	450	450	Public Safety	Public Safety
Reduction in Violent Crimes	+1.4%	5%	5%	Public Safety	Public Safety

Top Accomplishments from FY25



1. Implementation of patrol staffing study
2. Completion of a 5-year department strategic plan
3. Completion of several year 1 Wellness Grant Initiatives to include fitness facility at the Public Safety Center and two wellness events with internal and external stakeholders
4. Completion of property and evidence audit and relocation from the Keystone Warehouse to the Public Safety Center, totaling approximately 460,000 items
5. Deployment of multiple pilot programs to include the sUAS program for critical incidents and patrol functionality and the RTIC for real time intelligence

Upcoming Initiatives for the Budget Year



1. Implementation of the 5-year strategic plan
2. Increase program efficiency and effectiveness through audit of expenditures, program policies, and records management
3. Continue to review and rewrite our policies, General Orders, procedures, and training manuals ensuring all are compliant with current case law, best law Enforcement practices, and State and Local guidelines, with the assistance of Lexipol
4. Complete year 1 Wellness Grant Initiatives to include hiring a wellness coordinator and contracting with Occupational and Physical Therapists
5. Improve efficacy in mental health responses through the judicial system and a voluntary mental health registry

Public Safety Dispatch



Cody Shadle
Director of Public Safety Dispatch

Overview

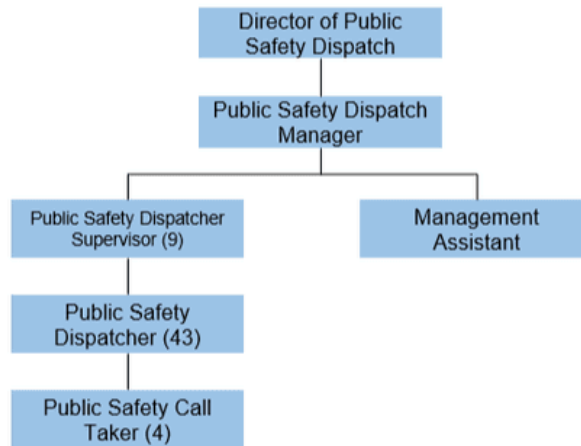
Public Safety Dispatch provides the life-saving link between the public and the many public safety and emergency service agencies of our region. Reno Dispatch serves as a regional Public Safety Answering Point (PSAP) for 9-1-1 services for the City of Reno, University Police Services, and the Reno Tahoe International Airport Authority Fire Department, providing professional public safety call-taking and dispatch services 24 hours a day, every day of the year.

Positions

Program	FTE's
Public Safety Dispatch	59.00
Public Safety Dispatch Total FTE's	59.00

Public Safety Dispatch

Organization Chart



By the Numbers

503,869
total calls processed

188,049
total 911 calls received

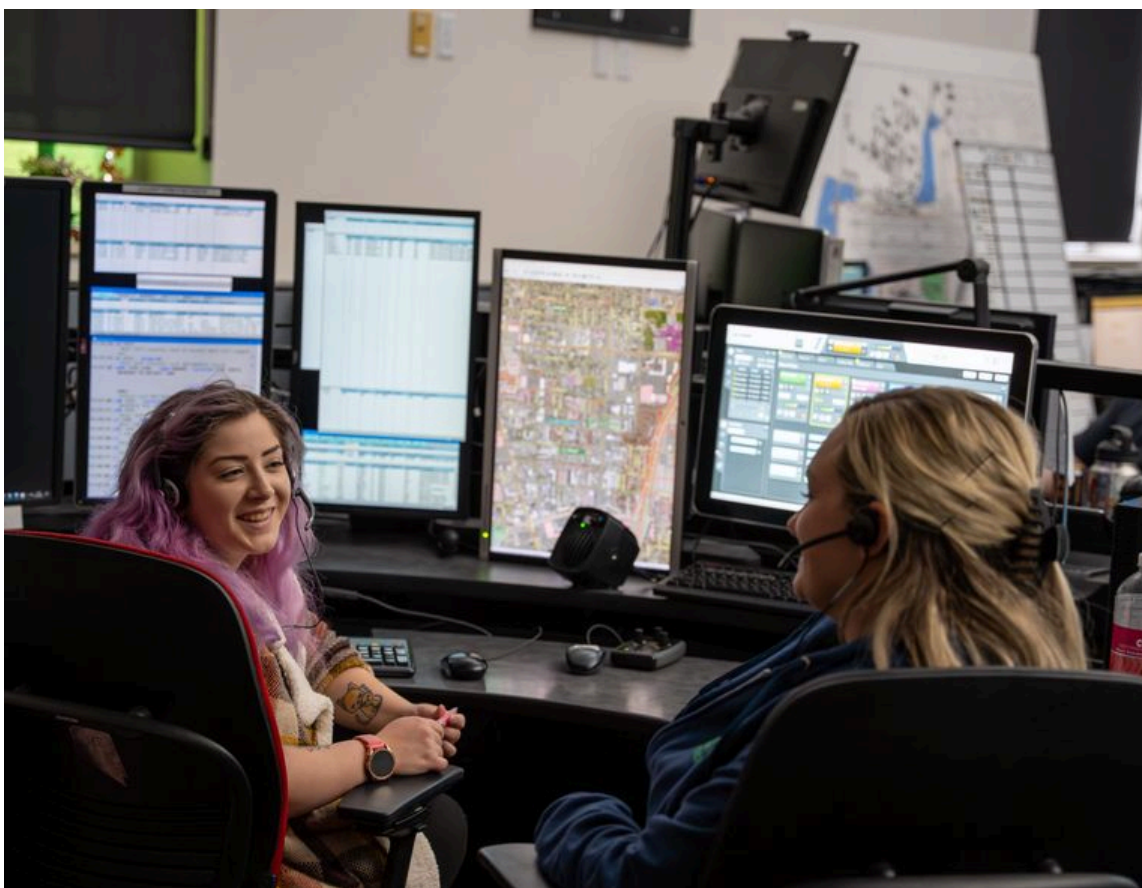
1,380
average daily calls processed

545,502
radio interactions for 2024

Core Services

Public Safety Dispatch

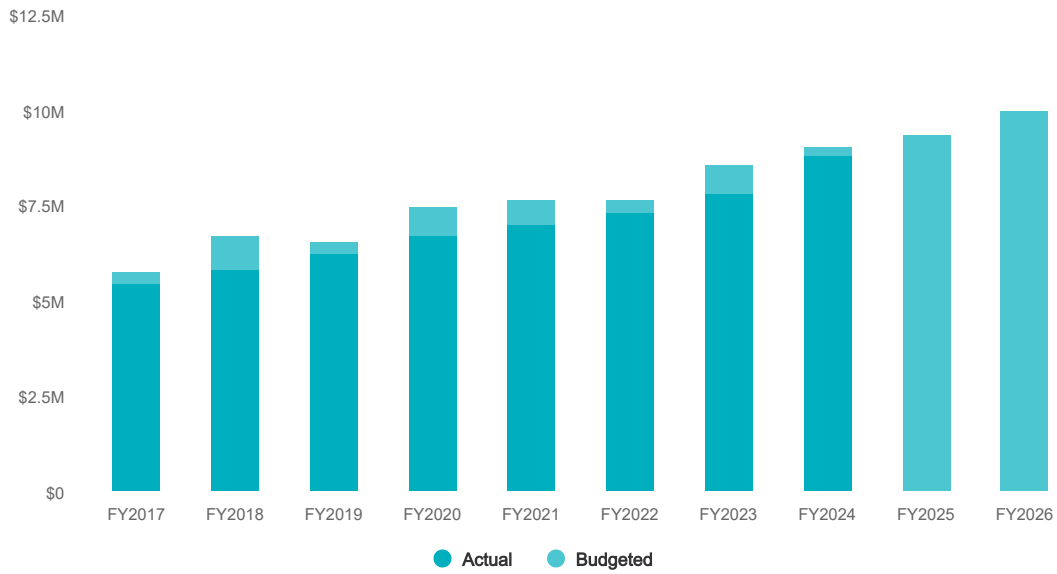
- Maintain an efficient and effective Public Safety Dispatch Center
- Train, develop and support professional employees
- Continue expansion of the level of service to the public and user agencies
- Provide timely training for Dispatch personnel that support community safety and homeland security
- Maintain professional working relationships with all internal and external customers with whom we have the opportunity to serve, partner and collaborate
- Leverage modern technologies to enhance service delivery and assist in managing a dynamic workload



Expenditures Summary - Public Safety Dispatch

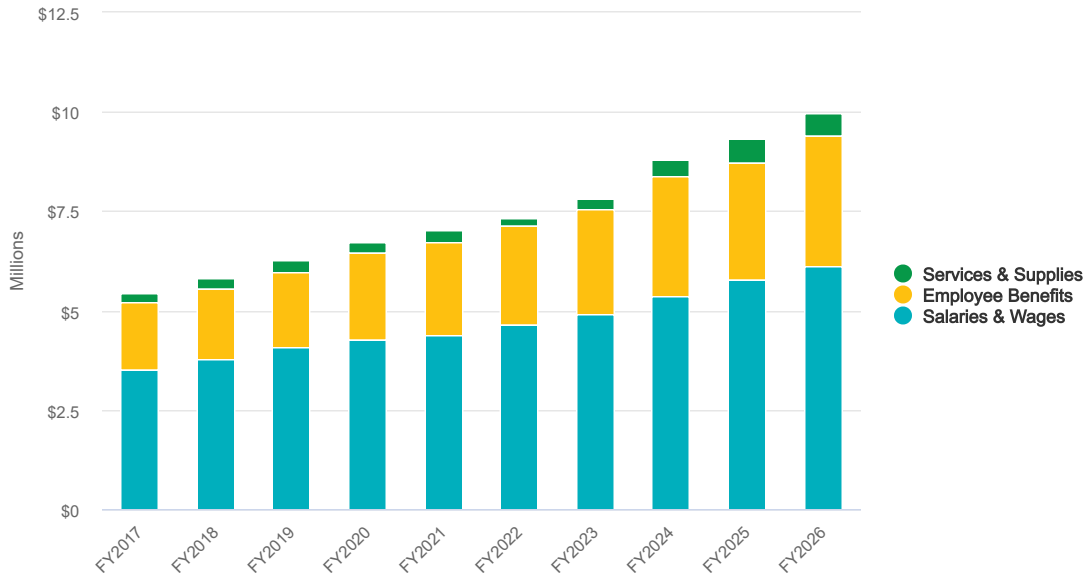
\$9,979,829 **\$639,074**
(6.84% vs. prior year)

Public Safety Dispatch Proposed and Historical Budget vs. Actual



Expenditures by Expense Type - Public Safety Dispatch

Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expense Objects				
Salaries & Wages	\$5,346,223	\$5,714,137	\$6,107,072	5.4%
Employee Benefits	\$3,043,679	\$2,820,782	\$3,293,472	12.4%
Services & Supplies	\$419,568	\$594,767	\$579,285	-6.1%
Total Expense Objects:	\$8,809,470	\$9,129,686	\$9,979,829	6.8%

Service Delivery Measures

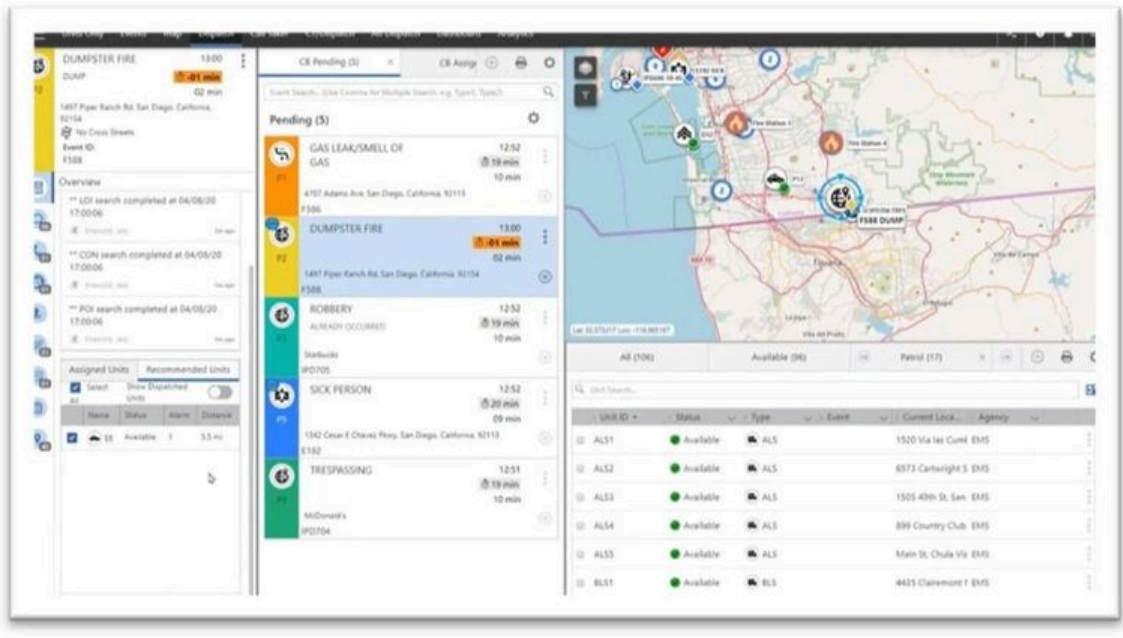
Measure	2024 Actual	2024 Target	2025 Target	Strategic Priority Alignment	Core Service Alignment
Percentage of 911 Calls Answered in 15 Seconds or Less (National Standard = 90%)	85%	88%	90%	Public Safety	Public Safety Dispatch
Percentage of Quality Assurance Audits Rated Compliant or Above (Compliant = 95% Accuracy)	98%	98%	98%	Public Safety	Public Safety Dispatch
Public Safety Dispatch Retention Rate	90%	95%	95%	Public Safety	Public Safety Dispatch
Public Safety Dispatch Vacancy Rate	2%	5%	5%	Public Safety	Public Safety Dispatch
Calls Answered per Dispatcher/Call-taker	10,520	10,400	10,400	Public Safety	Public Safety Dispatch

Top Accomplishments for FY25



1. Implemented RapidSOS Unite to enhance accessibility and delivery of Next Generation 9-1-1 (NG911) services, including advanced mobile location for cellular devices and enhanced medical and safety information for callers
2. Completed initial configuration and implementation of Unified Regional Computer Aided Dispatch solution, with a final production go-live scheduled by the end of calendar year 2025
3. Initiated a project to review and design facility improvements for the Regional Emergency Communications Center to include expanding available space within the current footprint, allowing additional workstation consoles and an architectural review and study of the facility to identify long-term expansion opportunities
4. Completed a two-year project to update and overhaul all department policy and procedures and establish a recurring update schedule moving forward

Upcoming Initiatives for the Budget Year



1. Cultivate a positive and thoughtful culture that prioritizes employee wellness and mental health through employee engagement and continued analysis of the workforce with a goal of improving employee retention, recruitment and quality of service
2. Collaborate with regional stakeholders to implement and design a dispatch and regional 911-call process that serves the community by prioritizing the user experience and the appropriate deployment of resources through a reduction in duplicated processes, improved use of technology and resources, and simplified governance
3. Identify opportunities to evaluate and implement industry proven technologies to enhance service delivery to the public and support dispatch operations
4. Collaborate with internal stakeholders to improve outreach, education and navigation of the City infrastructure, as it relates to non-emergency and informational contacts, with the goal of improving intra-organizational cooperation and user connections

Public Works



Kerrie Koski, P.E.
Director of Public Works & City Engineer

Mission

The City of Reno Public Works Department plans, designs, and builds sustainable and resilient public infrastructure that protects and improves quality of life and complements diverse growth for the vibrant Reno community.

Overview

The Public Works Department includes engineers, project coordinators, technicians, data and property managers, and administrative staff who work together to support the community's infrastructure needs. The department manages major projects that improve, repair, or upgrade streets, sewer systems, parks, buildings, and other city-owned facilities. It also oversees Right-of-Way Management, which includes permits for excavation and encroachment, reviewing development plans, collecting and mapping infrastructure data, and maintaining design standards. Additionally, Public Works handles traffic engineering issues that improve neighborhood and pedestrian safety and ensure smooth transportation of people and goods. The department also works closely with partner agencies like the Washoe County Regional Transportation Commission (RTC) and the Truckee Meadows Regional Planning Agency to support regional roadway planning efforts.

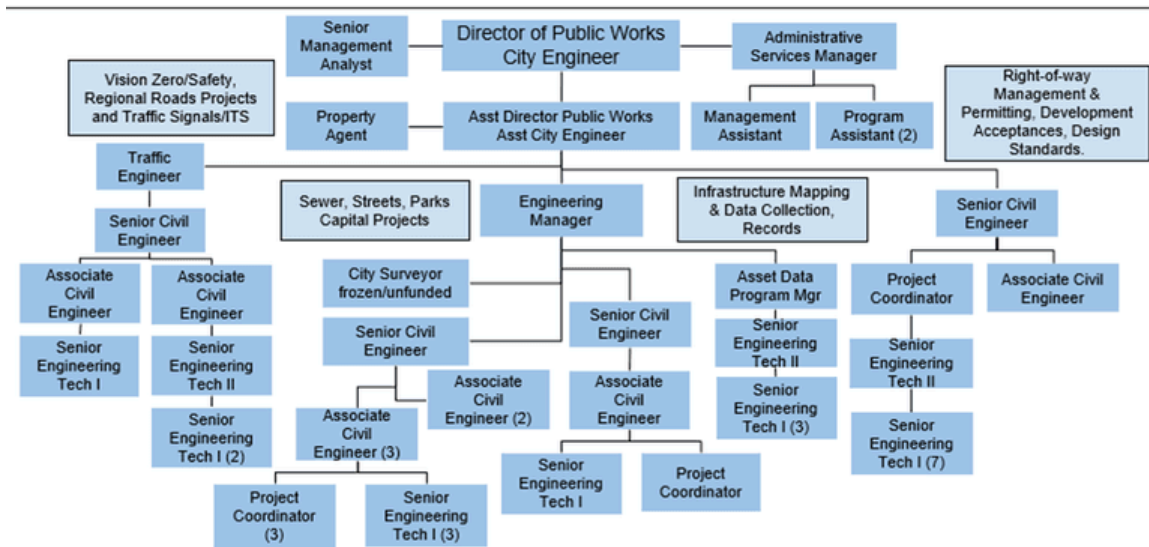


Positions

Program	FTE's
Building Fund	0.10
Capital Projects	38.05
NPDES Construction	2.00
Program & Service Management	1.95
Property Management	1.00
Traffic Engineering & Operations	6.90
Public Works Total FTE's	50.00

Public Works

Organization Chart



By the Numbers

218
construction
contracts &
consulting
agreements YTD

.08
miles of new city
streets accepted

1,017
total number of
public service
requests

439
total miles of bike
lanes

Core Services

Program and Service Management

Plan, administer, and coordinate the resources necessary to ensure the cost-effective and efficient provision of Public Works Department services.

Capital Projects

Ensure the safety of the public and the most efficient use of public resources. Provide professional engineering services (planning, design, construction management, and inspection) for City capital projects, including street reconstruction and traffic flow improvements.

Infrastructure Mapping Systems

Develop and maintain records and mapping of the location and condition of City infrastructure, including sewer, storm drain, pavement, lighting, and traffic signal systems. Respond to public records requests and coordinate with other City departments on infrastructure location and condition.

Transportation & Traffic Engineering

Promote safe and efficient movement of traffic and pedestrians on City streets by operating and maintaining the City's traffic signal system, school flashing beacons, audible signals, traffic calming and street lighting.

Right-of-Way Management

Regulate, permit, and inspect activities occurring within City right-of-way to maximize efficiency, ensure safety, and preserve the integrity of City infrastructure. This includes coordinating overlapping projects, monitoring safe traffic controls, and ensuring the restoration of the City's infrastructure is complete and built to engineering standards.

Engineering Standards

Maintain and update the City's engineering design criteria and standards to provide safe grading and infrastructure construction. Ensure compliance with national standards and regulations and evolving construction materials and practices. Coordinate with other City departments on development and application of such standards.

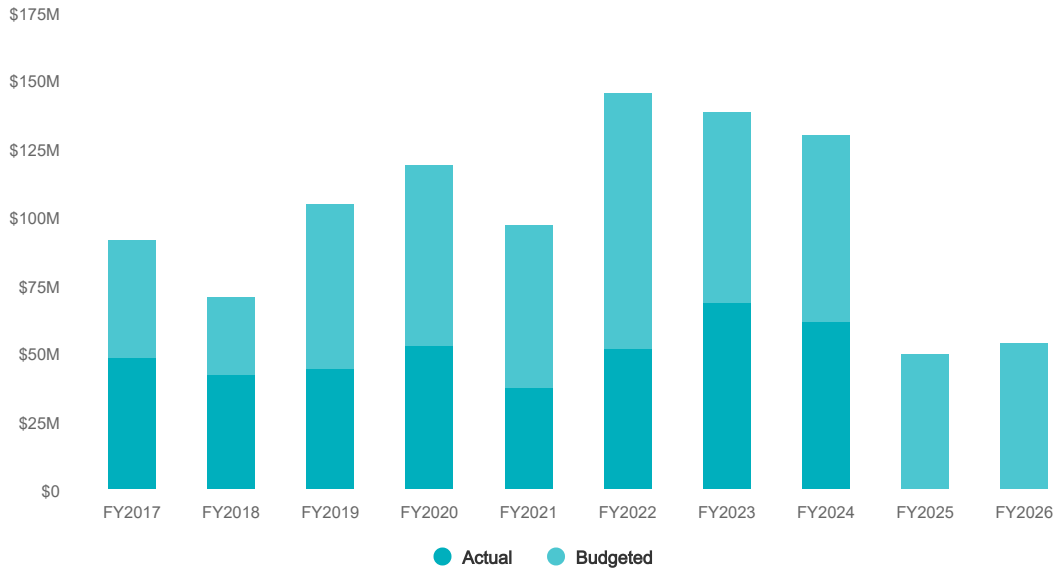
Property Program

City's real property program includes the acquisition of all real estate required to carry out City projects, preparation of appraisals used for the negotiation, acquisition, and sale of excess real property, disposition or sale of all excess real estate for the City.

Expenditures Summary - Public Works

\$53,985,857 **\$3,794,310**
 (7.56% vs. prior year)

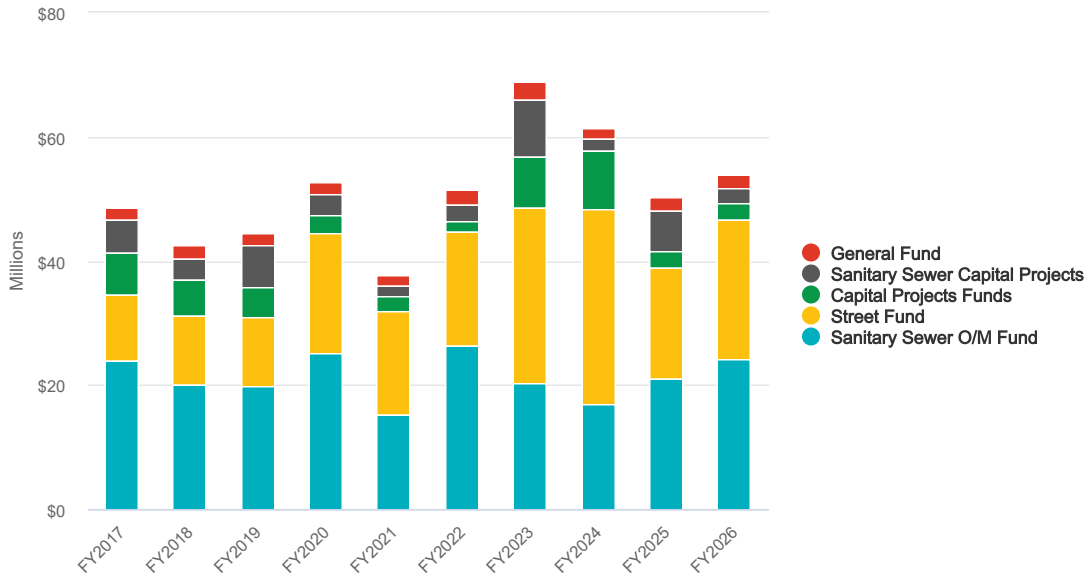
Public Works Proposed and Historical Budget vs. Actual



Budgeted amounts in this table reflect the full cost of approved capital projects. The actual costs for these projects may span multiple fiscal years.

Expenditures by Fund - Public Works

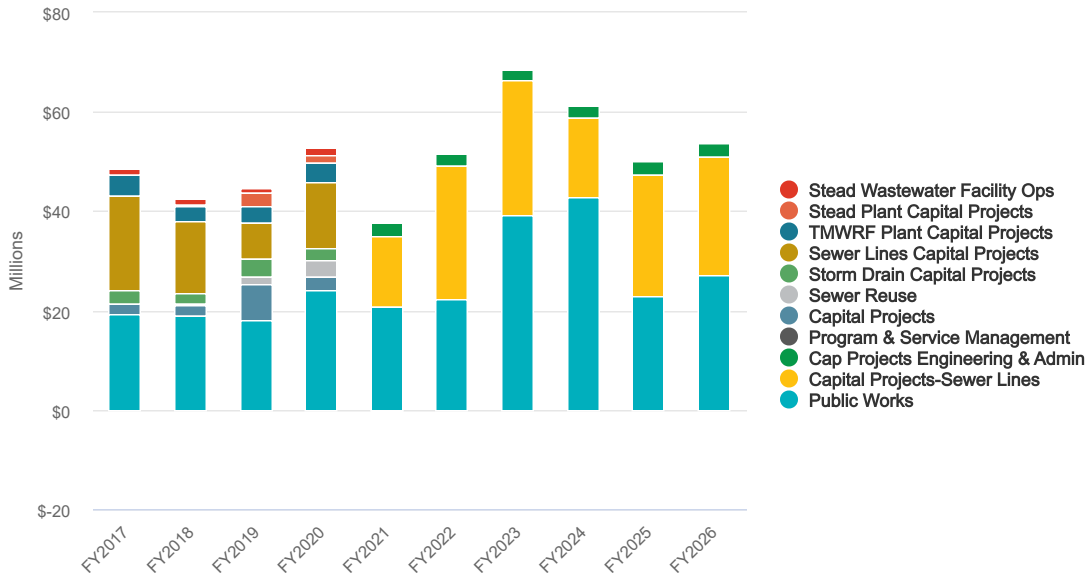
Budgeted and Historical Expenditures by Fund



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
General Fund	\$1,882,650	\$2,196,801	\$2,287,006	6%
Street Fund	\$31,431,007	\$29,954,595	\$22,400,788	23.9%
Capital Projects Funds				
Public Works Capital Projects Fund	\$5,864,561	\$2,158,480	\$0	-100%
Room Surcharge (Ab 376) Cap Prj	\$460,172	\$4,252,713	\$1,500,000	50%
ARPA-ARRA Grants Capital Project	\$3,205,226	\$0	\$0	0%
Ballroom Capital Project Fund	\$0	\$75,000	\$75,000	0%
Retrac Enhance/Maintenance Fund	\$833	\$1,171,656	\$1,000,000	-14.5%
Total Capital Projects Funds:	\$9,530,791	\$7,657,849	\$2,575,000	-2.7%
Sanitary Sewer O/M Fund	\$16,886,366	\$39,699,638	\$24,238,603	15.8%
Sanitary Sewer Capital Projects	\$1,761,463	\$9,956,066	\$2,484,460	-61%
Total:	\$61,492,277	\$89,464,949	\$53,985,857	7.6%

Expenditures by Program- Public Works

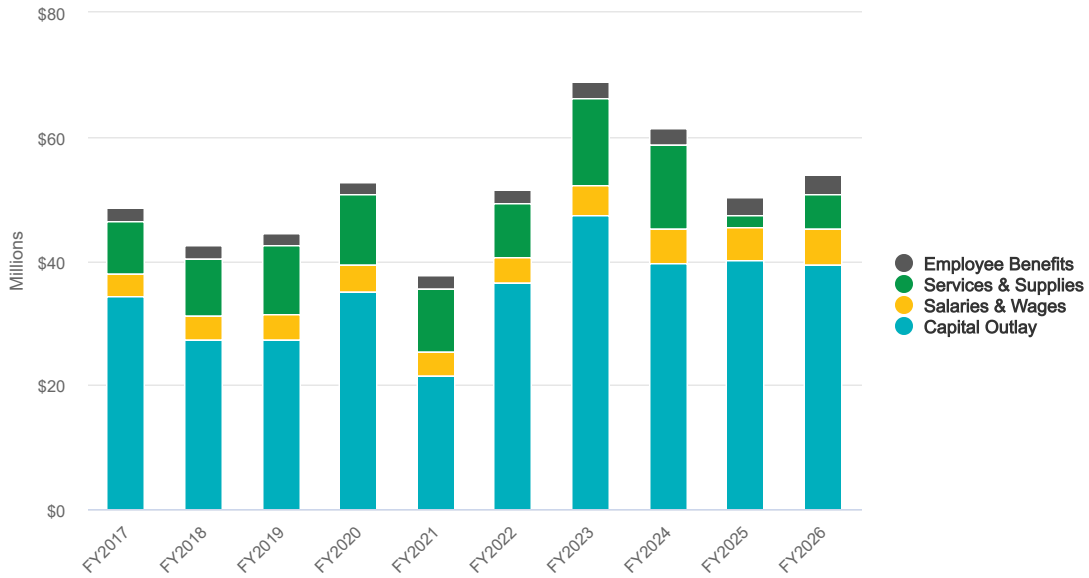
Budgeted and Historical Expenditures by Function



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expenditures				
Public Works				
Public Works				
Program & Service Management	\$390,915	\$497,615	\$789,689	60.7%
Capital Projects	\$24,579,332	\$28,722,841	\$20,372,301	17.3%
Traffic Engineering & Operations	\$6,433,767	\$2,466,324	\$3,047,933	57.4%
Property Management	\$396,408	\$464,616	\$477,871	6.8%
Non-Departmental	\$11,044,027	\$7,657,849	\$2,575,000	-2.7%
Total Public Works:	\$42,844,449	\$39,809,245	\$27,262,794	19.1%
Total Public Works:	\$42,844,449	\$39,809,245	\$27,262,794	19.1%
Utility Enterprises				
Public Works				
Program & Service Management	\$341,120	\$233,646	\$245,467	9.5%
Cap Projects Engineering & Admin	\$2,254,477	\$2,711,852	\$2,827,596	10.9%
Capital Projects-Sewer Lines	\$16,052,232	\$46,710,206	\$23,650,000	-3.6%
Total Public Works:	\$18,647,829	\$49,655,704	\$26,723,063	-2.1%
Total Utility Enterprises:	\$18,647,829	\$49,655,704	\$26,723,063	-2.1%
Total Expenditures:	\$61,492,277	\$89,464,949	\$53,985,857	7.6%

Expenditures by Expense Type - Public Works

Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expense Objects				
Salaries & Wages	\$5,500,709	\$5,391,717	\$5,789,848	10.8%
Employee Benefits	\$2,870,710	\$2,847,711	\$3,270,939	17.8%
Services & Supplies	\$13,448,743	\$5,099,342	\$5,631,070	186%
Capital Outlay	\$39,672,115	\$76,126,179	\$39,294,000	-2.3%
Total Expense Objects:	\$61,492,277	\$89,464,949	\$53,985,857	7.6%

Service Delivery Measures

Measure	2024 Actual	2025 Target	2026 Target	Strategic Priority Alignment	Core Service Alignment
Percentage of map change requests processed within 10 business days	N/A	88%	95%	Governance	Mapping
Fulfillment of public records requests within 5 business days	N/A	85%	95%	Infrastructure	Mapping
City of Reno standard details updated biannually	N/A	Yes	Yes	Governance	Engineering Standards
Percentage of right of way excavation and encroachment permits reviewed and issued within 5 business days	N/A	100%	100%	Infrastructure	Right-of-Way
Monthly inspection of every construction site that meets the MS4 criteria	N/A	100%	100%	Governance, Environmental Sustainability	Right-of-Way
Percentage of standard transportation engineering service requests categories resolved within 29 days	N/A	90%	90%	Public Safety, Infrastructure	Transportation Engineering
Percentage of complex transportation engineering service request categories resolved within 59 days	N/A	90%	90%	Public Safety, Infrastructure	Transportation Engineering
Annual Capital Improvement Plan project funds encumbrance rate within the budgeted year	N/A	70%	70%	Fiscal Sustainability Infrastructure	Capital Projects
Neighborhood roads pavement condition index score	76	76	75	Public Safety, Infrastructure	Capital Projects
Regional roads pavement condition index score	78	80	80	Public Safety, Infrastructure	Capital Projects
Review City leases annually for cancellation, extension or renegotiation to ensure they are up-to-date for both the tenant and landlord obligations	100%	100%	100%	Fiscal Sustainability	Property Management
Certified payroll compliance for timely submission of reports and compliance with Nevada prevailing wage and/or David Bacon Act requirements	100%	100%	100%	Fiscal Sustainability	Program & Service Management
Ensure Zero budget overages on department-controlled funds	100%	100%	100%	Fiscal Sustainability	Program & Service Management
Grant win rate-the average number of grants applied vs. awarded	N/A	75%	75%	Fiscal Sustainability	Program & Service Management

Top Accomplishments from FY25



1. Completed the construction of the Public Safety Center
2. Completed of the construction for the Moana Springs Facility
3. Installation of the first Pedestrian Hybrid Beacon in Northern Nevada on E. 2nd Street
4. Virginia Street Placemaking Study – Implemented improvements on Locomotion Plaza for the new activation
5. Truckee River Vision Plan - Completed the improvements to West Street Plaza, installation of new Trash & Pet Waste stations, Riverwalk railing and metal features repainting, installation of new lighting along Truckee River and new Wayfinding signage

Upcoming Initiatives for the Budget Year



1. Complete Neil Road Facility Expansion & Remodel
2. Begin the Implementation of parts of the Biggest Little Bike Network that includes Virginia Street, Sinclair/Lake/Evans, Vine Street and Fifth Street to provide protected bike lane infrastructure and encouraging physical connection between the University and downtown Reno
3. Complete data-driven program for prioritizing Transportation Safety infrastructure
4. Update the Neighborhood Street Program Strategic Plan
5. Update the Public Works Design Manual

Utility Services



Trina Magoon
Director of Utility Services

Mission

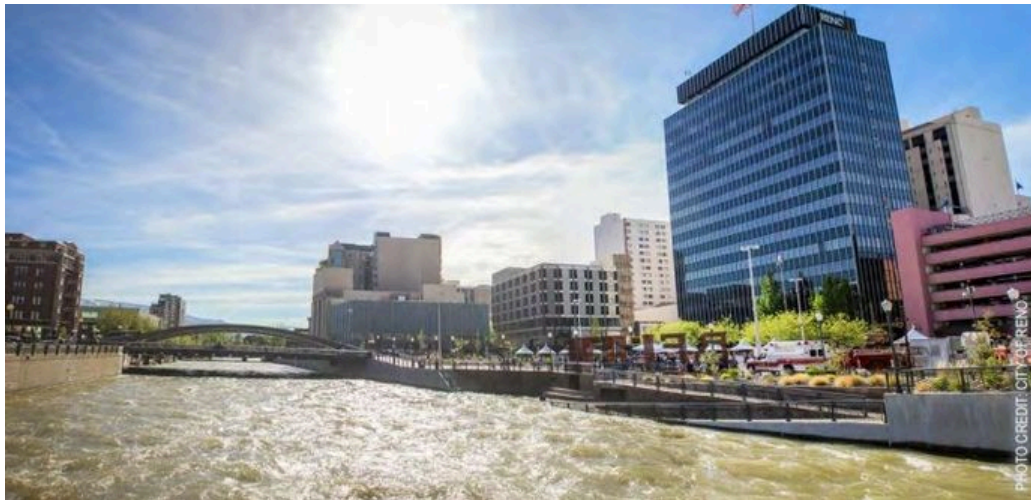
To provide safe and reliable utility services to the city's residents and businesses for wastewater, stormwater, recycled water and environmental control in a responsible and proactive manner.

Overview

The Utility Services Department is composed of various professional, technical, field, and administrative staff to manage a variety of work programs, provide direct public services and supports the Reno City Council to achieve the City's strategic plan to safely and effectively provide utility services to our citizens.

The department consists of the following divisions:

- Environmental Engineering and Capital Improvement Program (CIP), implementing projects and programs related to storm drain, flood control, wastewater collection and recycled water systems, high hazard dams, bridges, and water reclamation facilities.
- Environmental Control, administering the City's industrial and commercial pretreatment and storm water programs to protect the City's water bodies including the Truckee River and City's sewer treatment and collection systems.
- Treatment Plant Operations at the Reno Stead Water Reclamation Facility (RSWRF), including daily operation and maintenance of the plant serving both Reno and Washoe County residents in the North Valleys.

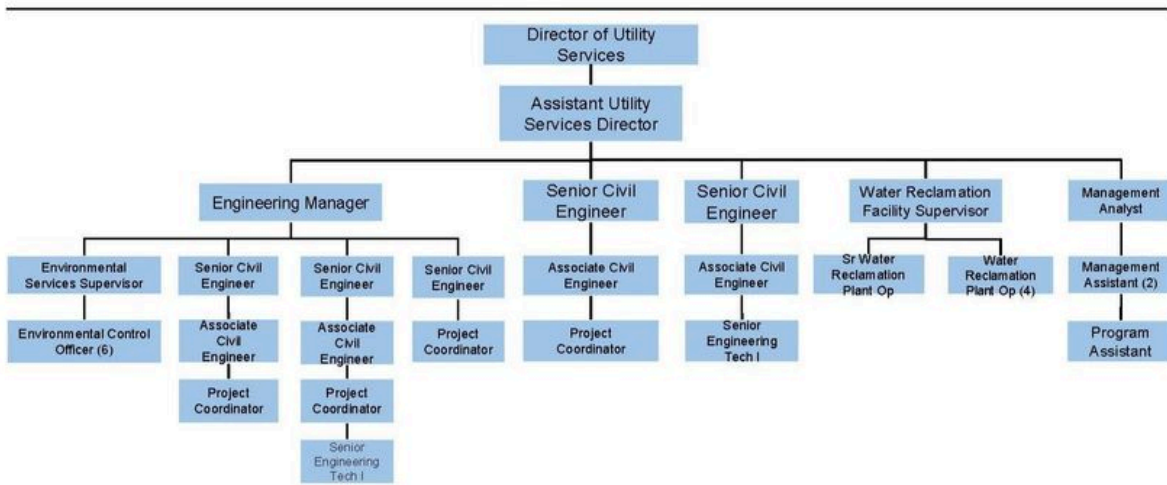


Positions

Program	FTE's
Environmental Control	7.00
Environmental Engineering	22.00
Stead Wastewater Reclamation Facility	6.00
Utility Services Total FTE's	35.00

Utility Services

Organization Chart



By the Numbers

2
Rebuilt failing sanitary sewer lift stations

15
Miles of large diameter sanitary sewer pipe condition assessment

64
Agreements, contracts, rehabilitation & improvement projects

1,447
Commercial & industrial facility inspections,
1,408
Stormwater facility inspections &
231
New business review inspections

Core Services

Environmental Engineering and Capital Improvement Program

Utility Services provides strategic planning and implementation of stormwater, flood control and regional wastewater programs, including storm drain and wastewater collection systems, water reclamation facilities, recycled water systems, and associated environmental compliance. Through our planning efforts, we ensure public safety and efficient use of public resources for services provided by the utility.

Our staff implement cost-effective capital improvements for stormwater and wastewater infrastructure with timely identification of system deficiencies and prudent fiscal management. We optimize asset longevity and safeguard the community through proactive maintenance, operations and environmental compliance.

We expand the region's water resources by recycling the effluent from the treatment plants for additional uses, such as irrigation for parks and golf courses. The department is currently working to improve water resource sustainability and drought resiliency, through renewable resource projects to expand recycled water uses in compliance with environmental regulations.

Environmental Control

Our Environmental Control Division provides industrial/commercial pretreatment and stormwater programs which protect the Truckee River and the City's sewer treatment and collection systems. Staff provide a variety of services and programs that respond to environmental incidents including screening all commercial and industrial facilities for wastewater discharge to the sewer system, issuing permits with specific requirements, and performing inspections and sampling to ensure compliance with applicable regulations.

Recycled Water System

Reno Stead Water Reclamation Facility

Our RSWRF Operations and Maintenance staff ensure the health, safety, and welfare of the North Valleys community by operating the water reclamation facility in compliance with environmental regulations and the NDEP permit.

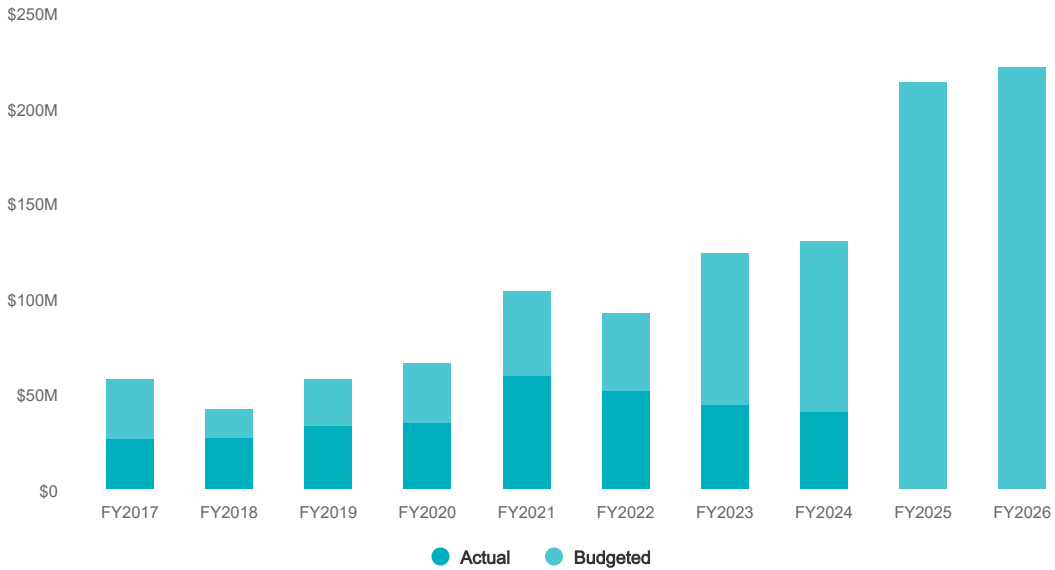
Truckee Meadows Water Reclamation Facility (TMWRF)

The City of Reno manages the Capital Improvement Program (CIP) for TMWRF. TMWRF is the largest municipal wastewater treatment facility in the region, is jointly owned by the Cities of Reno and Sparks and has a permitted capacity of 44 million gallons per day (MGD). The TMWRF CIP team is responsible for upgrading, repairing, and improving the infrastructure at the treatment plant to continue the highest levels of service to existing customers, and allow for future growth for our stakeholders and the region.

Expenditures Summary - Utility Services

\$221,332,868
\$7,763,430
(3.64% vs. prior year)

Utility Services Proposed and Historical Budget vs. Actual

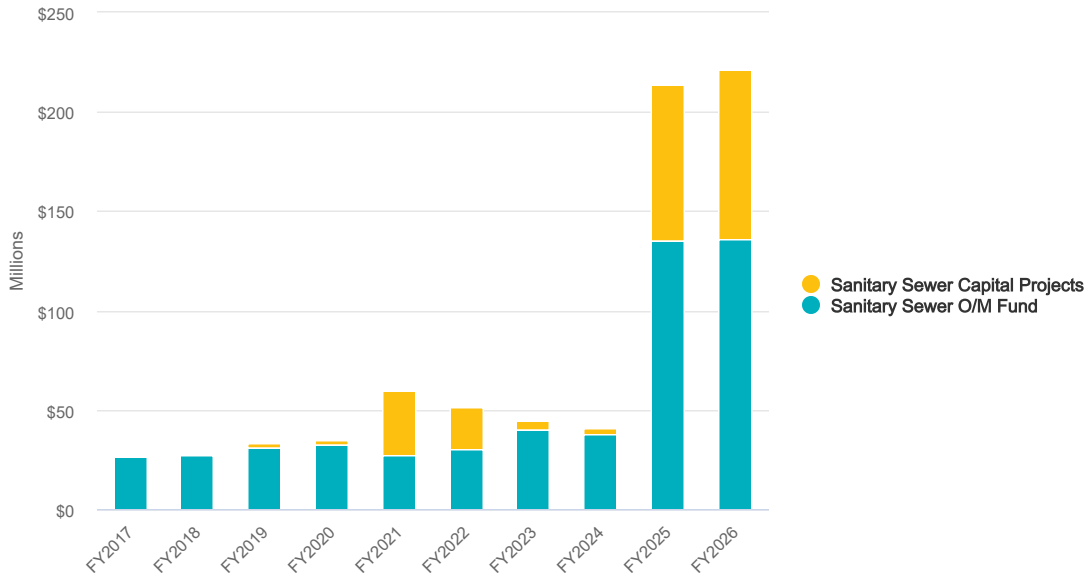


Budgeted amounts in this table reflect the full cost of approved capital projects. The actual costs for these projects may span multiple fiscal years.

The adopted budget amount for FY25 includes the full project cost for the Advanced Purified Water Facility at American Flat. This project was delayed and the full cost is now included in FY26.

Expenditures by Fund - Utility Services

Budgeted and Historical Expenditures by Fund



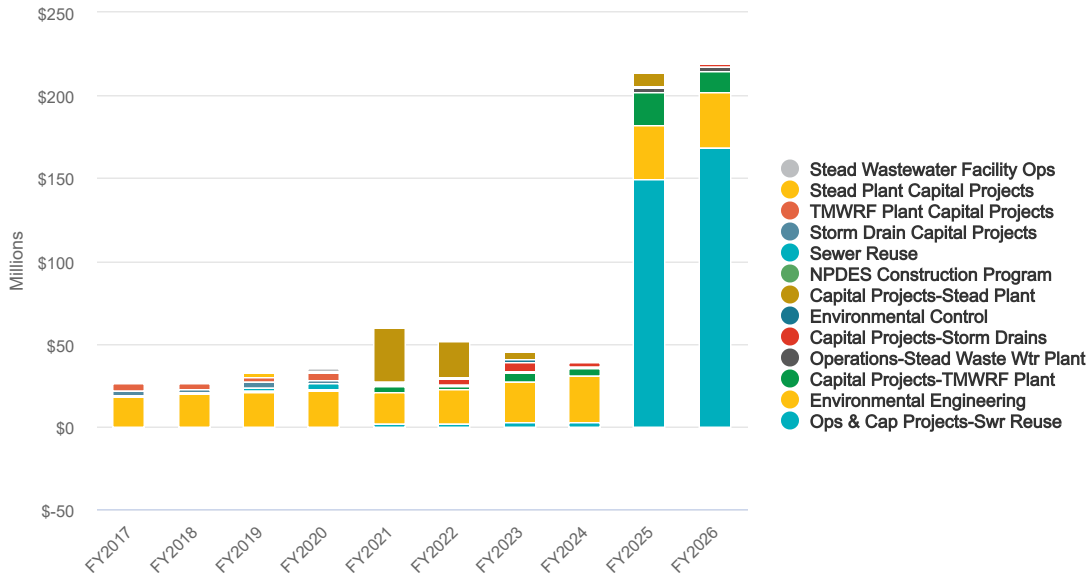
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The adopted budget amount for FY25 includes the full project cost for the Advanced Purified Water Facility at American Flat. This project was delayed and the full cost is now included in FY26.

Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Sanitary Sewer O/M Fund	\$37,991,920	\$78,406,978	\$135,656,303	0.6%
Sanitary Sewer Capital Projects	\$2,786,869	\$11,606,912	\$85,676,565	8.8%
Total:	\$40,778,788	\$90,013,890	\$221,332,868	3.6%

Expenditures by Program - Utility Services

Budgeted and Historical Expenditures by Function



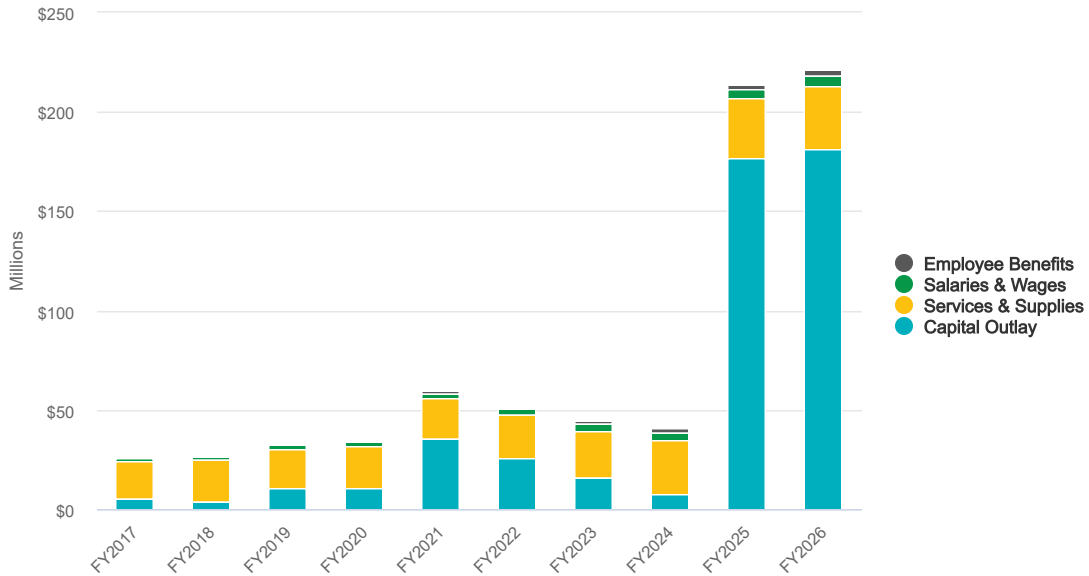
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The adopted budget amount for FY25 includes the full project cost for the Advanced Purified Water Facility at American Flat. This project was delayed and the full cost is now included in FY26.

Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expenditures				
Utility Enterprises				
Utility Services				
NPDES Construction Program	\$0	\$0	\$313,965	N/A
Environmental Engineering	\$27,981,805	\$34,860,733	\$34,358,132	5.9%
Environmental Control	\$1,464,003	\$1,837,236	\$1,686,123	5.6%
Operations-Stead Waste Wtr Plant	\$1,643,344	\$2,977,407	\$2,716,858	5.4%
Capital Projects-Stead Plant	\$943,728	\$13,188,194	\$600,000	-92.2%
Capital Projects-TMWRF Plant	\$4,245,260	\$34,485,791	\$11,872,990	-39.4%
Capital Projects-Storm Drains	\$1,882,158	\$566,448	\$1,800,000	N/A
Ops & Cap Projects-Swr Reuse	\$2,618,491	\$2,098,081	\$167,984,800	12.2%
Total Utility Services:	\$40,778,788	\$90,013,890	\$221,332,868	3.6%
Total Utility Enterprises:	\$40,778,788	\$90,013,890	\$221,332,868	3.6%
Total Expenditures:	\$40,778,788	\$90,013,890	\$221,332,868	3.6%

Expenditures by Expense Type - Utility Services

Budgeted and Historical Expenditures by Expense Type



Budgeted amounts in this table reflect the full cost of approved capital projects. The actual costs for these projects may span multiple fiscal years.

The adopted budget amount for FY25 includes the full project cost for the Advanced Purified Water Facility at American Flat. This project was delayed and the full cost is now included in FY26.

Name	FY2024 Actual	FY2025 Estimated	FY2026 Adopted	FY2025 Adopted vs. FY2026 Adopted (% Change)
Expense Objects				
Salaries & Wages	\$3,961,934	\$4,627,489	\$5,216,028	19.7%
Employee Benefits	\$1,934,661	\$2,371,819	\$2,828,110	22.9%
Services & Supplies	\$27,648,427	\$32,664,137	\$31,807,740	6.4%
Capital Outlay	\$7,233,766	\$50,350,445	\$181,480,990	2.5%
Total Expense Objects:	\$40,778,788	\$90,013,890	\$221,332,868	3.6%

Service Delivery Measures

Measure	2024 Actual	2025 Actual	2026 Target	Strategic Priority Alignment	Core Service Alignment
Compliance rate with current RSWRF NDEP Discharge Permit on Flow Limitations (days in compliance/365). Performance Outcome: Maintaining flow limitations per permit.	100.00%	100.00%	100.00%	Public Safety	Recycled Water System
Percentage of TMWRF CIP funding encumbered. Performance Outcome: Meet planned CIP replacement restoration and rehabilitation and capacity improvements for safe and serviceable infrastructure for growth and NDEP permit compliance.	90.10%	99.40%	100.00%	Infrastructure, Climate Change and Environmental Sustainability	Recycled Water System
Recycled water compliance with discharge permit. Performance Outcome: Total percentage of water delivered in compliance with permit.	100.00%	99.00%	100.00%	Infrastructure, Climate Change and Environmental Sustainability	Recycled Water System
Recycled Water System Uptime (user days recycled water is available/total user days in irrigation season). Performance Outcome: Percent of user days in which users experienced no interruptions.	97.50%	100.00%	100.00%	Infrastructure, Climate Change and Environmental Sustainability	Recycled Water System
Sewer Collection System - Sewer Capacity Percent of Flow Monitoring I&I Plan monitored for annually scheduled I&I issues. Performance Outcome: Provide economy of treatment and conveyance cost for rate payers.	100.00%	100.00%	100.00%	Infrastructure, Climate Change and Environmental Sustainability	Environmental Engineering
Sewer Collection System – Condition Assessment Percent of annual Sewer Pipes inspected, and condition assessment furnished. Performance Outcome: Identify areas that require rehabilitation and prioritize future inspection schedules.	N/A	N/A	100.00%	Infrastructure, Climate Change and Environmental Sustainability	Environmental Engineering
Sewer Collection System - Lift Stations Percentage of annual approved CIP encumbered. Performance Outcome: Meet planned CIP replacement restoration and rehabilitation and capacity improvements for safe and serviceable infrastructure.	100.00%	100.00%	100.00%	Infrastructure, Climate Change and Environmental Sustainability	Capital Improvement Program
Percent of Developments tracked and evaluated as required for sewer, storm drain and flood control within time constraints. Completion of development checklists. Performance outcome: Facilitate development while ensuring compliance with code to protect system integrity.	90.00%	100.00%	100.00%	Economic and Community Development Public Safety	Environmental Control

Top Accomplishments from FY25



1. Wastewater Treatment – Completed design of new pumps to expand the flow shaving capacity from the RSWRF to the TMWRF, which will provide additional, interim sewer handling capacity in the North Valleys, and flood mitigation at Swan Lake.
2. Sewer Collection System - Updated the All-City Sanitary Sewer Model that will assist with short-term and long-range planning efforts.
3. Recycled Water System - Incorporated value engineering modifications and reached 90% design completion for the Advanced Purified Water Facility at American Flat (APWF) in partnership with the Truckee Meadows Water Authority. When fully implemented, this project will create a new potable water resource, while mitigating flood concerns at Swan Lake and allowing for full utilization of the 4 million gallon per day capacity of RSWRF.
4. Stormwater/Flood Control – Completed construction on the Chalk Creek Channel Restoration and Stabilization Project which repaired a roughly 1500-foot reach of Chalk Creek utilizing bioengineering techniques. Completed construction of the Evans Creek Drive Culvert Repair Project which replaced a structurally deficient arch culvert segment. Completed inspections of all identified stormwater basins and provided inspection notifications to affected property owners. The Silver and Swan Lakes Letter of Map Revision (LOMR) became effective. Notifications and public outreach were performed for all affected property owners within the City of Reno.
5. Environmental Control - The Environmental Protection Agency, Region IX Office, conducted a full program audit to ensure compliance with federal pretreatment regulations (40 CFR, Part 403). The audit concluded that Reno Environmental Control successfully implemented the required federal regulations and only identified a few very minor suggestions to the program. Additionally, a collaborative effort between Reno and Sparks Environmental Control and EPA Criminal Enforcement Division, to investigate and prosecute Environmental Resources, Inc., concluded in December of 2024. The case related to illegal dumping of grease waste in the City of Reno and City of Sparks sewer lines. The case resulted in a felony conviction for violations of the Clean Water Act, with a 2-year prison sentence for the operations manager, and \$1.3M in fines.

Upcoming Initiatives for the Budget Year



1. Wastewater Treatment – Finalize design of the TMWRF New Dewatering Building, to provide critically needed redundancy, reliability, and safety in a process that is very challenging and expensive to manage
2. Sewer Collection System – Complete an enhanced sewer condition assessment with the inspection of 140 miles of sanitary sewer pipe
3. Recycled Water System – Begin construction of the Advanced Purified Water Facility at American Flat (APWF)
4. Stormwater/Flood Control – Complete analysis for the South Reno Risk Map. Begin the notification process for all City of Reno affected property owners for both the Risk Map and the Truckee River Physical Map Revision (PMR). Begin design of several improvement projects, including riverbank stabilization between Booth Street and Keystone Avenue, storm drain extension between Southworth Drive and Sadleir Way, and storm drain extension in Matley Lane
5. Environmental Control - Model Dairy, one of the highest volume and strength dischargers, has been under an Administrative Compliance Order by Environmental Control for ongoing violations. Environmental Control has been tracking their required progress, and Model Dairy is on track to activate a new pretreatment system in late 2025, which should result in substantial decreases to the “strength” of their wastewater discharge

CAPITAL IMPROVEMENTS

Capital Improvement Plan

Introduction

The Capital Improvement Plan (CIP) guides the construction and major maintenance of City facilities and infrastructure. It constitutes a critical component in the City's system of planning, monitoring, and managing municipal activities. This system links together in a single process the annual cycle of planning, budgeting, implementation, and quality assessment activities.

Overall direction is established by the City Council's vision and strategic plan; these together with Council Priorities, guide plan formation. The actual implementation of the City's plans is accomplished through the budget and the Capital Improvement Program. This process coordinates service delivery and assures that each City service and facility provided contributes to the City's long-term vision.

Process

The CIP process begins early each fiscal year with a preliminary assessment where Finance begins analyzing organizational funds for capital projects. As part of the analysis, reconciliations of current actuals and costs are measured against fiscal projections for the City to determine capacity for additional funding. In conjunction with the fiscal review process, department heads independently assess organizational needs, departmental capacity, and community requests for improvements. Departments then produce a ranking for priority projects based on facility condition assessment reports and assemble project information for submission. As part of request submissions, all projects are required to include a description of the project, estimated cost, timeframe, and justification. Upon finalization of the fiscal review process and departmental priority ranking, departmental leadership formally submits requests to the Finance department.

A final review process begins mid-year after actuals for the prior year are reconciled via the Annual Comprehensive Financial Report. Departmental leadership collaborates at this time on a final ranking list that assesses legal compliance, assures conformity with adopted plans, and provides coordination for cross-departmental projects. The final CIP request list is submitted to the City Manager's Office for approval. Finally, the CIP request list is presented to City Council as part of the annual budget process for approval.

A significant portion of the CIP is dedicated to reducing the outstanding amount of repair and maintenance items for current City infrastructure. Due to the large number of deferred projects, continued pressure has been placed on the CIP budget. All deferred and current-year projects have cost estimates projected over a minimum 10-year timeframe.

Art in Public Places

Art in Public Places (Chapter 22.02 of the Reno Municipal Code (RMC)) establishes CIP funding for works of art for the City's public art collection. Each year, the City's annual Capital Improvement Plan will include a 2% Art in Public Places recommendation on all eligible construction projects for works of art in accordance with City code. Under the provisions of Art in Public Places, an eligible construction project is defined as any capital project paid for wholly or in part by the City for the construction or renovation of any building, park, arterial, streetscape or road beautification, bridge or transit facility, trail or bikeway, parking facility, above-grade utility, or any portion thereof, to which the public has access or which is visible from a public right-of-way. Renovation is defined as any major redesign of a facility or system, or portion thereof, which is included in eligible construction projects, including expansion or upgrading the capacity of the facility or system, enlarging the facility or creating a new use for the facility. It does not include repairs, maintenance, or installation of replacement mechanical equipment or modification required solely for the purposes of compliance with state or federal law. Refer to Reno Municipal Code, Chapter 22.02, Art in Public Places, for complete policy information.

Capital Improvement Plan Definitions and Policies

The Capital Improvement Plan is a planning and budgeting tool which provides information about the City's infrastructure needs for a ten-year time frame. Each year, the list of projects is reviewed for need, cost and priority. New projects may be added and other projects deleted.

Generally, capital improvements are defined as physical assets, constructed or purchased, that have a useful life of ten years or longer and a cost of \$25,000 or more. The following are capital improvements included in the plan:

- a. New and expanded facilities for the community.
- b. Large scale rehabilitation or replacement of existing facilities.
- c. Equipment for any public facility or improvement when first constructed or acquired.
- d. The cost of engineering or architectural studies and services relative to the improvement.
- e. The acquisition of land for a community facility such as park, road, sewer line, etc.

In addition, the City includes Capital Maintenance needs in the CIP. Capital Maintenance projects are generally rehabilitative maintenance on City-owned facilities that are required to maintain facilities in good operating condition.

The increase in operating costs for locations and projects are shown only for the year in which a project is completed. Those operating costs are assumed to be absorbed into the operating budget for future years.

Finally, the City's budget process includes major purchases in the CIP. These include major equipment, vehicles, computer hardware, and computer software that, over the life of the project, cost \$250,000 or more.

What are Capital Outlays?

Capital Outlays, which are budgeted within the City's operating budget, include such things as furniture, equipment, vehicles, and motorized equipment needed to support the operation of the City's programs. Generally, a capital outlay item may be defined as an item valued in excess of \$10,000 with a life expectancy of less than 10 years.

What are Capital Projects?

There are two types of capital expenditures. The first deals with infrastructure projects and the second with operating programs. Capital Projects, which are addressed in the CIP and budgeted within the City's Adopted Budget, generally include major fixed assets or infrastructure with long term value, such as buildings, roads, bridges, and parks; major equipment purchases (vehicles), computer hardware, and computer software that, over the life of the project, cost \$250,000 or more; and capital maintenance projects. Any of these may involve some form of debt financing.

Capital project costs include all expenditures related to the planning, design, construction, and equipment necessary to bring a project on line.

Why have a Capital Improvement Plan?

The CIP provides information on the current and long-range infrastructure and equipment requirements of the City. It provides a mechanism for balancing needs, resources, and for setting priorities and schedules for capital projects. It is based on needs identified through the planning process, requests, recommendations of City departments, and the concerns of citizens and elected officials.

The CIP includes the identification of revenue sources which will be utilized to fund capital improvements. Projects are included even if revenues are not available to fund them. These projects are prioritized and may be funded by current revenues or by debt financing, depending on the availability of funds, the nature of the project, and the policies of the Council.

The CIP strives for efficient use of capital improvement funds by identifying CIP projects and prioritizing them according to their relative importance and urgency of need. Identification assures needed projects are known, while prioritization ensures that those projects which are most urgently needed are funded first.

Why a Separate Capital Improvement Plan?

The Capital Improvement Plan outlines long range capital improvement expenditures. Funds budgeted through the CIP for a specific project during a specific year remain with that project until the project is completed, while the operating budget terminates at the end of the fiscal year.

Each year project costs will be reviewed and additional funds may be allocated to a project which, when combined with resources carried over from the prior year, result in the continuing project budget for the new year.


How are Projects Prioritized?

As the cost of construction and maintenance continues to rise, the City does not have sufficient funding to meet all of its capital needs each year. Departmental leadership is depended upon to perform assessments on maintenance needs, provide subject matter expertise on large projects, and collect community feedback for capital project submissions. In collaboration with Finance, departmental leaders prioritize projects based on anticipated funding sources, legal constraints/requirements, health and safety, project life, City Council and Management priorities, impact on operating budgets, cost-effectiveness, environmental impacts, population impacted, and frequency of use. Significant weight is provided to projects that address ongoing deferred maintenance. Upon completion of a final CIP list for consideration, projects are presented to the City Council for final approval each fiscal year as part of the budget process. All projects are subject to final Council approval and are subject to changes based on City Council priorities.

Facilities, Buildings, and Parks

The City of Reno operates and maintains numerous buildings and facilities. These facilities provide a wide variety of public services that range from public safety to recreation. As with any asset, it is important that the City has a plan for taking care of these facilities and to keep them in good working condition. The Facility Condition Assessment (FCA) report aims to be helpful in informing capital maintenance budget decisions based on actual observed conditions at each of these facilities. The Facility Condition Assessment Report presents an inventory of buildings and facilities. A current inventory is regularly updated and expanded as additional assessments are made.

Capital Improvement



**New Buildings,
Facility
Expansions,
Major
Remodels**

Capital Maintenance




**City
Buildings**
City Hall,
Police and
Fire Stations,
Pools,
Community
Centers



Parks
Play
Areas,
Pedestrian
Bridges,
River Path



**Parking
Lots**
70 Total
Citywide



Other Assets
Reno Arch,
Riverwalk,
Parking Meters,
EV Chargers,
Energy Projects,
Downtown
Lighting, etc.

The Facility Condition Analysis Report was created using cost estimates based on contractor pricing which includes; materials, labor, location factors, profit and overhead. The costs of project design, special testing and inspections, inflation, and permitting fees are not included. It also includes information related to the current condition of these facilities based on information collected by the respective department subject-matter experts. Class definitions used to prioritize project funding are included below.

Class Definitions

PRIORITY CLASS 1 - Currently Critical (Immediate to Two Years)

Projects in this category require immediate action to return a facility to normal operation, stop accelerated deterioration, correct a fire/life safety hazard, or correct an ADA requirement.

PRIORITY CLASS 2 - Necessary - Not Yet Critical (Two to Four Years)

Projects in this category include conditions requiring appropriate attention to preclude predictable deterioration or potential downtime and the associated damage or higher costs if deferred further.

PRIORITY CLASS 3 - (Four to Ten Years)

Projects in this category include items that represent a sensible improvement to existing conditions. These items are not required for the most basic function of a facility; however, Priority 3 projects will either improve overall usability and/or reduce long-term maintenance.

The Capital Improvement Plan represents the mutual efforts of all City departments to meet the infrastructure needs of City residents, businesses, and visitors. These guidelines provide a basis for the conception and preparation of the City's Capital Improvement Plan.

Sewer System

The City's sanitary sewer system is essential infrastructure that collects wastewater from homes and businesses and conveys it to water reclamation facilities for treatment. The system operates under regulations established by the Nevada Division of Environmental Protection to ensure public health and environmental protection.

The sanitary sewer system consists of two major components:

1. **Sewer Collection System:** Includes underground pipelines, manholes, and lift stations that transport sewage to treatment facilities.
2. **Sewer Treatment System:** Comprises the water reclamation facilities where sewage is treated to meet regulatory standards.

Sewer Collection System Projects are prioritized based on:

- **Asset condition:** Physical condition and likelihood of failure.
- **Useful life:** Remaining service life of system components.
- **Coordination with other infrastructure work:** For example, if a sewer line in poor condition lies beneath a roadway scheduled for resurfacing, the sewer project may be prioritized to avoid future excavation.

Lift station projects are prioritized using data from the City's Maintenance Management System, which includes:

- Operating hours of pumps
- General facility condition

Sewer Treatment System Projects are prioritized through:

- **Biennial Risk Ranking Assessments:** Evaluate each treatment system's condition and performance within the water reclamation facility.
- **Facility Planning Studies:** Conducted approximately every five years (or as needed) to guide long-term investment and system upgrades.

Facility-Specific Prioritization

- **Truckee Meadows Water Reclamation Facility (TMWRF):** Capital projects and annual budgets are reviewed and recommended by the Joint Coordinating Committee, which advises the Reno and Sparks City Councils.
- **Reno Stead Water Reclamation Facility (RSWRF):** Project recommendations are developed by Utility Services through a collaborative process involving operations and engineering staff.

Final prioritization of all sanitary sewer capital projects is completed through a collaborative process involving staff from Maintenance & Operations, Public Works, Utility Services, and Regional Infrastructure.

Neighborhood Streets

The Neighborhood Street Capital Improvement Project (CIP) Plan outlines the City's long-term strategy for maintaining and enhancing its roadway infrastructure. Streets are among the City's most valuable assets and play a critical role in public safety, transportation, and economic vitality. To effectively manage this network, the City uses the Pavement Condition Index (PCI), a standardized rating system that scores pavement from 0 (failed) to 100 (excellent). This data-driven approach enables the City to make informed decisions and prioritize projects based on objective street condition data, traffic volume, utility coordination, and cost efficiency.

The plan divides pavement needs into three main categories:

- **Preventative Maintenance (PCI 70–100):** Low-cost treatments like slurry seal are applied to streets in good condition to extend their useful life by 3 to 7 years.
- **Corrective Maintenance (PCI 55–70):** Treatments such as mill and overlay address surface deterioration on streets with structurally sound bases, extending pavement life by 10 to 15 years.
- **Reconstruction (PCI below 55):** Streets in failed condition require full replacement. Reconstruction projects are grouped geographically for cost efficiency and coordinated with utility agencies to reduce future disruptions.

Staff brings recommended street reconstruction candidates to City Council as part of the budget process for confirmation several years in advance of construction, providing time for necessary utility coordination and budget planning. This forward-thinking approach ensures effective stewardship of public funds while improving the safety and reliability of the street network. The CIP is updated regularly to reflect changing conditions, funding availability, and community priorities.

Sources and Uses

The Capital Improvement Plan indicates the fund responsible for funding the specific projects. However, CIP's generally include a variety of revenues that are used both for the direct funding of projects and as a source for debt service to retire bonds. This section will describe each of the major revenue sources and uses.

Capital Projects Funds

The City has established various Capital Projects Funds (described in detail below). These funds are generally used for park projects, various bond projects, street impact fee projects, special assessment district projects, and projects funded by the General Fund.

General Fund

In building the budget, the goal is to set aside 1% of prior year General Fund operating expenditures less capital outlay and debt service, to fund capital projects. In addition, some of the computer hardware, software, and vehicles included in the CIP will be funded through the General Fund.

Street Fund

The Street Fund receives property tax funds through an override approved by the voters. The amount is based on maintaining the same debt rate that existed in Fiscal Year 1992/93, continuing until FY2037/38. The City allocates to the Street Fund that portion which is not needed for the principal, interest, and service charges for the bonds which were outstanding at the time the electorate approved the tax override. The allocation of these resources to operations and capital projects is 29% for on-going operations and 71% for repair and rehabilitation per the Street Strategic Plan adopted by the City Council. These funds are restricted to neighborhood streets only.

Room Tax Fund

The City receives a 1% Room Tax. These funds are allocated 1/2 percent for tourist-related projects (City improvements or programs, the primary purpose of which is the improvement or betterment of the City as a final destination for visitors and tourism) and 1/2 percent for Parks & Recreation.

Room Surcharge Fund

Resources for this fund are provided by NRS 268.798, imposing a surcharge of \$2 per night for the rental of hotel rooms in the Reno downtown district in order to pay the cost of improving and maintaining publicly owned facilities for tourism and entertainment in the district.

Community Development Block Grant (CDBG) Funds

Community Development Funds have been used to fund various City capital projects that benefit citizens in low and moderate income areas. In the past, these funds have been used for street reconstruction, rehabilitation of Paradise Park, purchase of playground equipment, construction of the Neil Road Family Service Center, purchase and renovation of the Evelyn Mount North East Community Center, and Americans with Disabilities Act (ADA) improvements to various City facilities.

General Capital Projects Fund

Capital projects funded by the contribution from the General Fund are accounted for in this fund. Types of projects approved for funding are typically categorized into Buildings/Facilities, Parking Lots, and general Park Maintenance. Additionally, funds for the maintenance of the ReTrac program (repairs and maintenance for the trench and bridges) and regionally significant City-owned facilities. All projects focus upon maintaining city infrastructure and extending the useful life of City buildings and facilities.

Parks/Recreation Capital Projects Fund

Resources for this fund are provided by residential construction taxes. The funds are used for the acquisition and improvement of parks, playgrounds, and recreation facilities within the City. These funds cannot be used for maintenance of parks.

Bond Capital Projects Fund

These are various funds set up to record expenditures of bond funds. The bonds are generally issued to address specific projects. For example, in previous years, Street Bonds were issued to complete street rehabilitation and Recreation Bonds were issued to purchase the Northeast Community Center, construct the Neil Road Community Center, and rehabilitate Paradise Park.

Special Ad Valorem Capital Projects Fund

Resources for this fund are provided by a special ad valorem tax levied by the County. The funds are to be used to 1) purchase capital assets (i.e.: land, improvements, and major items of equipment); 2) repair of existing infrastructure (not maintenance); and 3) repay medium-term financing to fund projects which qualify under 1) or 2) above. In the past, some of these funds have been used to issue medium-term bonds.

Special Assessment District Capital Projects Fund

Resources for these funds are provided by the property owners that directly benefit from the improvement. These improvements include sidewalks, various sewer and street improvements, etc.

Sanitary Sewer Fund

Resources are provided by sewer use fees and connection charges. Sewer use fees are used to repair, replace, maintain and operate the sewer and stormwater systems. The connection charges are used for the capital costs needed for increasing the capacity or expanding the sewer system to accommodate growth. The sewer fund is also used to pay the principal and interest charges from debt service used on capital projects for the purposes stated above.

Potential Revenue Sources

The City needs to develop additional revenue sources for the Capital Improvement Plan. Examples of revenue sources which could be used are identified below:

Bonds

As a municipal government, the City may issue tax-exempt bonds to finance capital construction. A variety of revenue sources may be used to repay these bonds. Outlined below are the various methods:

1. General Obligation Bonds - Bonds that are repaid with ad valorem taxes. General Obligation Bonds require voter approval prior to issuance.
2. Revenue Bonds - Bonds that are financed by pledging a specific revenue stream. For example, user fees or special ad valorem property tax funds.
3. Special Assessment Bonds - Bonds that are financed by pledging the assessments paid by the property owners receiving the benefit of the improvement.

Other Resources

One method of generating additional funds for capital improvements is to increase existing fees/charges or to add new fees/charges. The following are areas that could be investigated further:

1. Residential Construction Tax - These are fees charged to developers to help offset the cost of constructing and improving neighborhood parks. Due to the cost of new construction, it takes years to accumulate enough funds to build a new park or to improve existing parks. If approved by the legislature, this fee could be raised in order to generate additional funds. An alternative would be to substitute an impact fee for the Residential Construction Tax. This would require approval by the state legislature.
2. Public/Private Partnerships – the City could actively seek partnerships with businesses and citizens in order to fund particular projects. This could be used for some of the Parks & Recreation projects on the capital improvement plan.

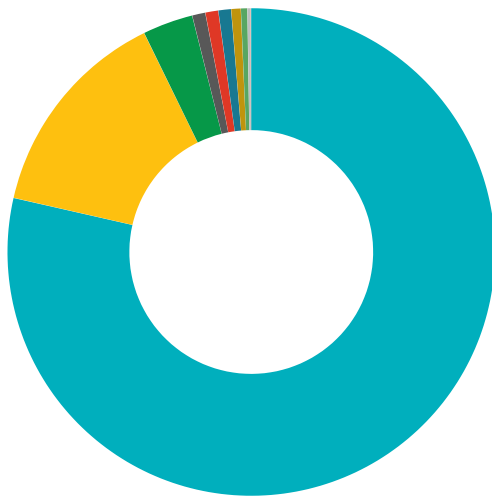
Capital Improvements: One-year Plan

FY26 Total Capital Approved

\$237,365,362

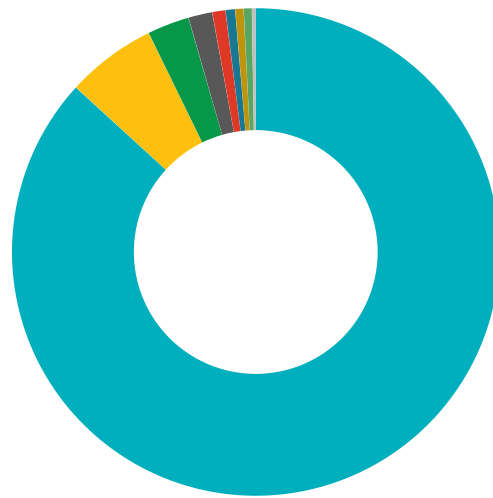
41 Capital Improvement Projects

Total Funding by Department



- Utility Services \$186,500,990
- Public Works \$33,694,000
- Economic Development - RDA 1 & 2 \$7,936,169
- Parks & Recreation \$2,070,000
- HAND \$2,065,803
- Maintenance & Operations \$2,000,000
- Room Surcharge (AB 376) \$1,500,000
- ReTRAC Maintenance \$1,000,000
- Municipal Court \$498,400
- Arts & Culture \$100,000

Total Funding by Source



- Sewer Funds \$206,050,990
- Street Funds \$14,144,000
- RDA #2 Fund \$6,600,000
- General Capital Project Fund \$3,800,000
- CDBG Funds \$2,065,803
- Room Surcharge (AB 376) \$1,500,000
- RDA #1 Fund \$1,336,169
- Park District Funds \$1,270,000
- Court Administrative Assessment Fund \$498,400
- Room Tax Fund \$100,000

Capital Improvements: Summary of Approved Projects

GENERAL CAPITAL PROJECTS	FY26	FY27	FY28	FY29	FY30	FY31-FY36
General Capital Project Fund	\$ 3,800,000	\$ 48,420,615	\$ 8,990,854	\$ 12,235,698	\$ 5,793,516	\$ 19,214,065
CDBG Funds	2,065,803	-	-	-	-	-
Special Ad Valorem Cap Tax	-	500,000	500,000	500,000	500,000	3,000,000
Room Tax Funds	100,000	355,000	355,000	355,000	355,000	2,130,000
Room Surcharge (AB 376)	1,500,000	1,000,000	3,000,000	1,000,000	1,000,000	6,000,000
Total General Capital Projects	7,465,803	50,275,615	12,845,854	12,590,698	7,648,516	30,344,065
PARK DISTRICT PROJECTS						
Park District 1	300,000	-	20,000	-	9,435,000	6,980,000
Park District 2	490,000	445,000	235,000	-	-	33,069,000
Park District 3	-	-	500,000	2,617,000	250,000	8,945,475
Park District 4	130,000	315,000	130,000	-	270,000	22,259,000
Park District 5	350,000	195,000	525,000	700,000	215,000	23,109,000
Total Park District Projects	1,270,000	955,000	1,410,000	3,317,000	10,170,000	94,362,475
COURT ADMINISTRATIVE ASSESSMENT PROJECTS						
Court Administrative Assessment Fund	498,400	104,000	-	-	-	-
Total Court Projects	498,400	104,000	-	-	-	-
SEWER & STORM DRAIN PROJECTS						
Sewer Funds	206,050,990	112,445,000	63,650,000	32,335,000	44,610,000	253,660,000
Total Sewer Projects	206,050,990	112,445,000	63,650,000	32,335,000	44,610,000	253,660,000
STREET PROJECTS						
Street Funds	14,144,000	15,052,000	15,665,000	15,365,000	15,265,000	73,610,000
Total Streets Projects	14,144,000	15,052,000	15,665,000	15,365,000	15,265,000	73,610,000
REDEVELOPMENT AGENCY PROJECTS						
Redevelopment Agency #1 Funds	1,336,169	-	-	-	-	-
Redevelopment Agency #2 Funds	6,600,000	-	-	-	-	-
Total Redevelopment Projects	7,936,169	-	-	-	-	-
TOTAL DEFERRED PROJECTS	\$237,365,362	\$178,831,615	\$93,570,854	\$63,607,698	\$77,693,516	\$451,976,540



Capital Improvements: Description of Approved FY26 Projects

FY26 General Capital Projects Funds: \$3,800,000

The City of Reno operates and maintains a large number of buildings and facilities. These facilities provide a wide variety of public services that range from public safety to recreation. As with any asset, it is important that the City has a plan for taking care of these facilities and to keep them in good working condition. For the FY26 Budget planning process, the City produced a 2026-2027 Facility Condition Assessment Report which contains information about the facilities in our inventory and the identified needs of each. The condition report will inform our decisions regarding priority projects.

Capital Maintenance – Facilities: \$2,000,000

Capital maintenance projects intended to extend the useful life of existing City buildings and facilities.

ReTRAC Maintenance: \$1,000,000

Repair of the trench to include walls, overhead bridges, and surrounding concrete flatwork.

Capital Maintenance – Parks: \$800,000

Capital maintenance projects intended to extend the useful life of existing parks.

FY26 CDBG Funds: \$2,065,803

ADA Audible Signals: \$265,803

Installation of audible pedestrian signals at street crossings.

ADA Pedestrian Ramp Improvements: \$100,000

Allocation to comply with Federal requirements for pedestrian ramps at local parks and street corners.

Colorado River Neighborhood Improvements: \$500,000

Upgrade and expand the existing (and nonexistent) sidewalk infrastructure.

Dorothy McAlinden Park Path Reconstruction: \$300,000

Asphalt path reconstruction.

Paradise Park Parking Lot and ADA Improvements: \$500,000

Improvements to the parking lot to ensure compliance with ADA standards.

Hilltop Park Parking Lot and ADA Improvements: \$400,000

Improvements to the parking lot to ensure compliance with ADA standards.

FY26 Court Admin Assessment Fund: \$498,400

Elevator Replacement: \$384,000

This project modernizes and repairs an elevator at the Reno Municipal Court to meet current regulatory standards.

Mills Lane Chiller Replacement: \$114,400

This project will pay for a portion of the cost to replace a large HVAC unit at the Mills B. Lane Justice Center which houses the Reno Municipal Court and the Washoe County District Attorney's Office.

FY26 Room Tax Fund: \$100,000

Annual Public Art Allocation: \$100,000

Public Art project to commission and install artwork at the W. 4th Street Roundabout in conjunction with the current RTC project.

FY26 \$2 Room Surcharge Fund: \$1,500,000

National Bowling Stadium and Reno Events Center: \$1,500,000

Projects for the National Bowling Stadium and Events Center are prioritized by the \$2 Surcharge Committee and City of Reno Public Works staff. The top priority in FY26 for the Reno Events Center is installation of sidewalk bollards on 4th St. and University Way. The funds may also be used for other critical and/or emergency capital needs identified throughout the year.

FY26 Park District Projects: \$1,270,000

Park District 1 Project(s):

Dorothy McAlinden Park: \$300,000

Asphalt path reconstruction.

Park District 3 Project(s):

Dick Taylor Playground Safety Surface Replacement: \$350,000

Removal and replacement of approximately 5,900 sq ft of safety surface.

Paradise Park Bridge Replacement: \$140,000

Removal and installation of new ADA accessible pedestrian bridge.

Park District 4 Project(s):

Damonte Ranch Park: \$100,000

Installation of a new dog park.

Mira Loma Park Asphalt and Pathway Repairs: \$30,000

Asphalt path improvements in conjunction with installation of new sports courts.

Park District 5 Project(s):

Barbara Bennett Basketball Court: \$350,000

New overlay and striping, paint for backboards and posts, and removal and replacement of basketball rims/nets.

FY26 Sewer Fund: \$206,050,990

Annual Storm Drain and Stormwater Infrastructure Projects: \$1,000,000

Capital projects focused on addressing the City's backlog of deferred Storm Drain, Flood Mitigation, and Stormwater Infrastructure. Projects will focus on the maintenance, repair, or replacement of storm drain and stormwater infrastructure.

Sewer Collection System Rehabilitation and Capacity Projects: \$18,550,000

Expansion of the sewer system to support new users. Areas of high priority for FY26 include, but are not limited to: Mill Street, 2nd Street, Moana Lane, North Valleys, and McQueen interceptors along with the Sewer Pipe and Sewer Manhole Rehabilitation programs.

Lift Stations: \$5,100,000

Lift stations with high priority for FY26 include, but are not limited to: Eagle Ridge, El Rancho, Panther Valley, ReTRAC, SCADA improvements, and the South Dakota lift stations.

Truckee Meadows Water Reclamation Facility (TMWRF): \$11,872,990

Capital Improvement Program at the Truckee Meadows Water Reclamation Facility as approved by the Joint Coordinating Committee. Areas of high priority include, but are not limited to, design and construction of facility improvements and seismic upgrades.

Reno Stead Water Reclamation Facility (RSWRF): \$600,000

Security improvements at RSWRF to include fencing and security measures to prevent theft, trespassing, and destruction of equipment. Electrical equipment replacement for aging infrastructure to prevent system failures, permit violations, or public health issues.

Reuse: \$167,928,000

Includes, but is not limited to: Advanced Purified Water Facility at American Flat, OneWater community outreach and improvements to The Lakes in North Valleys.

The Advanced Purified Project is a proposed joint Reno/TMWA project in the North Valleys with the goal of producing 1–2 million gallons per day of advanced purified water (APW) at the American Flat site to manage effluent.

Maintenance and Operations Facilities: \$1,000,000

A satellite facility is needed in the North Valleys to service underserved areas as growth continues to expand the territory. Additionally, the FY26 budgeted amount is for a Corporation Yard equipment storage building.

FY26 Street Fund: \$14,144,000**Bridge Program: \$250,000**

This program addresses bridge condition needs through systematic preventative maintenance to reduce lifecycle costs.

Neighborhood Street Program: \$8,200,000

Adopted by Council in 1997, the Neighborhood Street Program guides the rehabilitation of streets for the City's neighborhood streets. Two neighborhood street projects identified for FY26 include East University Phase 2 and Rivermount Neighborhood Phase 1. Also included in this program is the annual sidewalk program which repairs sidewalks and associated curbs and gutters.

Maintenance and Operations Facilities: \$1,000,000

A satellite facility is needed in the North Valleys to service underserved areas as growth continues to expand the territory. Additionally, the FY26 budgeted amount is for a Corporation Yard equipment storage building.

Pedestrian Bridge Maintenance: \$250,000

Projects primarily geared toward maintaining the service life of selected pedestrian bridges. Final bridge selections will be based on inspections completed in FY25.

Street Preventative Maintenance: \$3,500,000

Maintenance and rehabilitation of streets through patching, overlaying, or applying surface treatment.

Traffic and Transportation Safety Program: \$944,000

Capital projects focused on identifying and prioritizing traffic safety on the city's transportation network. Infrastructure installed includes school zone beacons, rapid-flash beacons, speed feedback radar, and traffic calming devices. Locations are identified, prioritized, and ranked by factors like crash data, traffic volume, speeds, road geometry, and pedestrian activity.

FY26 Redevelopment Agency Projects: \$7,936,169**Redevelopment Agency #1 Project(s):****ReStore Program: \$500,000**

Projects designed to enhance the visual appeal, economic vitality, and overall livability of commercial areas of downtown in support of the ReStore program and local property/business tenants.

Vandalism Improvement Program: \$50,000

Program designed to assist businesses in restoration of exterior after vandalism.

Small Walls Art Program: \$50,000

Projects in support of the Reno Public Art Master Plan Small Walls initiative (ex. Lake Street and University Way Window Galleries).

Placemaking Pilot: \$10,000

Allocation to begin design and implementation of a placemaking pilot within the RDA boundaries.

Historic Rail Depot Improvements: \$350,000

Improvements to the Historic Rail Depot building and associated projects.

Banner Pole Upgrades: \$40,000

Upgrades to banner poles on downtown City streets located within the RDA boundaries.

Washoe County Schools: \$336,169

Contribution to projects for schools within the RDA 1 area.

Redevelopment Agency #2 Project(s):

ReStore Program: \$500,000

Projects designed to enhance the visual appeal, economic vitality, and overall livability of commercial areas of downtown in support of the ReStore program and local property/business tenants.

Small Walls Art Program: \$50,000

Projects in support of the Reno Public Art Master Plan Small Walls initiative (ex. Lake Street and University Way Window Galleries).

4th Street Revitalization Plan: \$350,000

Projects in support of the 4th Street Revitalization plan.

Property Purchases: \$4,500,000

Allocation to purchase property within the RDA boundaries.

Event Barricades: \$500,000

Event barricades for Special Events programming.

315/355 Record Street Demolition: \$700,000

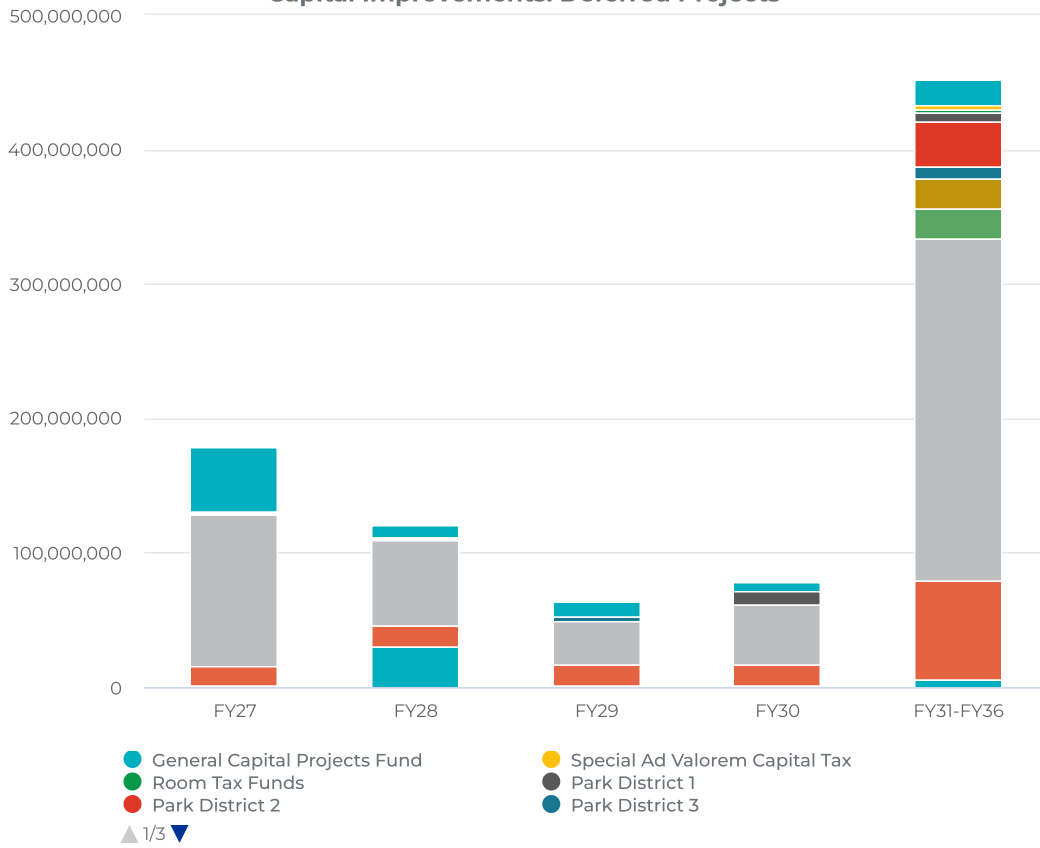
Allocation to begin the demolition of 315/355 Record Street.

Summary of Deferred Capital Projects by Fund

GENERAL CAPITAL PROJECTS	FY27	FY28	FY29	FY30	FY31-36
General Capital Project Fund	\$ 48,420,615	\$ 8,990,854	\$ 10,735,698	\$ 5,793,516	\$ 19,214,065
Special Ad Valorem Cap Tax	500,000	500,000	500,000	500,000	3,000,000
Room Tax Funds	355,000	355,000	355,000	355,000	2,130,000
Room Surcharge (AB 376)	1,000,000	3,000,000	1,000,000	1,000,000	6,000,000
Total General Capital Projects	50,275,615	12,845,854	12,590,698	7,648,516	30,344,065
PARK DISTRICT PROJECTS					
Park District 1	-	20,000	-	9,435,000	6,980,000
Park District 2	445,000	235,000	-	-	33,069,000
Park District 3	-	500,000	2,617,000	250,000	8,945,475
Park District 4	315,000	130,000	-	270,000	22,259,000
Park District 5	195,000	525,000	700,000	215,000	23,109,000
Total Park District Projects	955,000	1,410,000	3,317,000	10,170,000	94,362,475
COURT ADMINISTRATIVE ASSESSMENT PROJECTS					
Court Administrative Assessment Fund	104,000	-	-	-	-
Total Court Projects	104,000	-	-	-	-
SEWER & STORM DRAIN PROJECTS					
Sewer Funds	112,445,000	63,650,000	32,335,000	44,610,000	253,660,000
Total Sewer Projects	112,445,000	63,650,000	32,335,000	44,610,000	253,660,000
STREET PROJECTS					
Street Funds	15,052,000	15,665,000	15,365,000	15,265,000	73,610,000
Total Streets	15,052,000	15,665,000	15,365,000	15,265,000	73,610,000
TOTAL DEFERRED PROJECTS	\$ 178,831,615	\$ 93,570,854	\$ 63,607,698	\$ 77,693,516	\$ 451,976,540

*Parks Estimated Capital Maintenance Plan extends through FY45

Capital Improvements: Deferred Projects



Deferred Capital Projects - Buildings

BUILDING NAME	FY27	FY28	FY29	FY30	FY31-36
CITY-OWNED FACILITIES - USED FOR CITY SERVICES					
<i>General City Facilities</i>					
City Hall - 1 E 1st Street	\$ 600,000	\$ 75,000	\$ 75,000	\$ -	\$ -
City Hall - Parking Garage	3,220,000	155,000	155,000	34,000	206,000
Corporation Yard	1,655,000	170,000	170,000	-	-
<i>Fire Stations</i>					
Fire Station # 1 East 4th	365,000	40,000	40,000	3,000	17,000
Fire Station # 2 Sutro	20,000	60,000	60,000	6,000	34,000
Fire Station # 3 West Moana	80,000	110,000	110,000	9,000	51,000
Fire Station # 4 Ralston	1,315,000	92,500	92,500	1,000	4,000
Fire Station # 5 Mayberry	185,000	80,000	80,000	1,000	9,000
Fire Station # 6 Mira Loma	225,000	140,000	140,000	-	-
Fire Station # 7 Skyline	90,000	115,000	115,000	20,000	120,000
Fire Station # 8 Kings Row	265,000	115,000	115,000	1,000	9,000
Fire Station # 9 Mt. Vida	80,000	45,000	45,000	-	-
Fire Station #10 North Virginia	225,000	40,000	40,000	9,000	51,000
Fire Station #11 Mae Anne	35,000	35,000	35,000	-	-
Fire Station #12 Steamboat Parkway	37,000	25,000	25,000	-	-
Fire Station #19 Hawk Meadows	15,000	25,000	25,000	-	-
<i>Police Facilities</i>					
R.A.V.E.N. Hangar	35,000	-	-	-	-
RPD Central Substation	50,000	-	-	-	-
RPD Evidence & Forensics	300,000	4,250,000	4,250,000	7,000	43,000
<i>Pools</i>					
Idlewild Pool	80,000	140,000	140,000	4,000	26,000
Northwest Pool	175,000	95,000	95,000	6,000	34,000
Traner Pool	80,000	5,000	5,000	-	-
<i>Community/Recreation Centers</i>					
California Building	1,119,000	45,000	45,000	3,000	17,000
Evelyn Mount Northeast Community Center	500,000	285,000	285,000	36,000	214,000
McKinley Arts & Culture	450,000	5,000	5,000	-	-
Neil Road Bldg 1 Boys & Girls Club	-	15,000	15,000	-	-
Neil Road Bldg 2 HAWC Center	-	2,500	2,500	-	-
Neil Road Bldg 3 Gym / Senior Addition	50,000	25,000	25,000	6,000	34,000
Paradise Park Activity Center	100,000	15,000	15,000	3,000	17,000
Plumas Gym	350,000	57,500	57,500	14,000	86,000
<i>Other Parks Facilities</i>					
Greenhouse	50,000	-	-	-	-
Mira Loma Maintenance	45,000	25,000	25,000	1,000	4,000
Park and Urban Forest Maintenance Buildings	30,000	20,000	20,000	-	-
Parks Ranger's Office	60,000	-	-	-	-
Rosewood Lakes Nature Study Building	50,000	35,000	35,000	4,000	26,000
Rosewood Maintenance	20,000	20,000	20,000	-	-
<i>Other City Facilities</i>					
Amtrak Station	510,000	20,000	20,000	-	-
Citicenter Pavilion A&B	50,000	20,000	20,000	-	-
Lear Theater	20,000,000	-	-	-	-
RSWRF Office	11,000	2,500	2,500	-	-

BUILDING NAME	FY27	FY28	FY29	FY30	FY31-36
CITY OWNED FACILITIES - LEASED OR OPERATED BY A 3RD PARTY					
National Bowling Stadium	4,885,000	485,000	485,000	260,000	1,570,000
Reno Ballroom	1,002,000	95,000	95,000	129,000	771,000
Reno Events Center	3,300,000	265,500	265,500	34,000	206,000
Sky Tavern	30,000	25,000	25,000	-	-
NON-CITY OWNED FACILITIES MAINTAINED BY CITY OF RENO					
Fire Station #21 Mill Street	65,000	25,000	25,000	-	-
Horseman's Park	90,000	25,000	25,000	6,000	39,000
Oxbow Nature Study Area	20,000	25,000	25,000	-	-
Total Deferred Maintenance - Facilities	\$ 41,919,000	\$ 7,350,500	\$ 7,350,500	\$ 597,000	\$ 3,588,000



Deferred Capital Projects - Parks

Park Name	FY27	FY28	FY29	FY30	FY31-45
Community Parks					
Barbara Bennett Park	\$ -	\$ 35,000	\$ -	\$ -	\$ 924,000
Biggest Little Dog Park (ReTrac Plaza)	-	155,000	-	-	-
Dick Taylor Park & NECC	-	-	-	-	3,010,000
Horseman's Park	-	-	-	-	2,401,000
Idlewild Park	-	-	-	-	890,000
Miguel Ribera Park	-	60,000	-	-	1,395,000
Mira Loma Park	-	-	-	50,000	4,350,000
Oxbow Nature Study Area	-	-	-	-	700,000
Reno Sports Complex	-	-	-	-	7,204,000
Teglia's Paradise Park	-	-	-	-	1,275,000
Terrace Sports Complex	-	-	-	-	3,350,000
Virginia Lake Park	50,000	-	700,000	-	858,000
Wingfield Park	-	-	-	-	4,000,000
Mini Parks					
Bicentennial Park	-	-	-	-	20,000
Lunsford Triangle	-	-	-	-	30,000
Robinhood Park	-	-	-	-	395,000
Sterling Village Tot Lot	-	-	-	-	450,000
Neighborhood Parks					
Brodhead Park	-	50,000	-	-	120,000
Canyon Creek Park	95,000	-	-	-	530,000
Center Creek Park	-	-	-	-	1,120,000
Comstock Park	10,000	-	-	-	825,000
Crissie Caughlin Park	75,000	-	-	215,000	550,000
Crystal Lake Park	-	10,000	-	-	950,000
Cyan Park	-	-	-	-	1,300,000
Damonte Ranch Park	-	-	-	20,000	1,900,000
Double Diamond Park	-	20,000	-	-	-
Evans Park	-	-	-	-	175,000
Fisherman 1 & 2	-	-	-	150,000	135,000
Hilltop Park	-	-	-	-	1,505,000
Horizon View Park	205,000	-	-	-	1,280,000
Huffaker Park	-	-	-	-	2,585,000
Jack Tighe Ballfields	-	-	-	-	4,260,000
Jamaica Park	-	-	-	-	1,478,000
John Champion Park	100,000	-	-	-	270,000
Lake Park	-	-	-	-	1,149,000
Las Brisas Park	-	-	-	-	580,000
Manzanita Park	-	400,000	-	-	2,396,000
Mary Gojack Park	-	-	-	-	955,000
Melody Lane Park	-	-	-	-	1,520,475
Newlands Circle Park	-	-	-	-	1,075,000
Northgate Park	-	-	-	-	825,000
Northwest Park	-	-	-	-	3,235,000
Panther Valley Park	-	-	-	-	1,075,000
Pat Baker Park	-	-	-	-	730,000
Peavine Fields	-	-	-	-	900,000
Pickett Park	-	-	-	-	2,326,000
Plumas Park & Gym	60,000	30,000	-	-	835,000
Plumas Tennis Center	-	-	-	-	-

Park Name	FY27	FY28	FY29	FY30	FY31-45
Neighborhood Parks					
Rainbow Ridge Park	-	-	-	-	2,150,000
Raleigh Heights Park	-	-	-	20,000	2,100,000
Reno Tennis Ctr	-	-	-	-	560,000
Riverside Dr.	-	-	-	-	500,000
Sage Street Park	-	-	2,617,000	100,000	400,000
Sierra Vista Park	-	-	-	-	2,717,000
Silver Lake Park	-	-	-	-	1,805,000
Sky Country Park	-	-	-	-	50,000
Somerset East Park	-	-	-	-	1,020,000
Somerset West Park	-	-	-	-	800,000
Stewart Park	-	-	-	200,000	1,610,000
Summit Ridge	-	-	-	-	1,625,000
University Ridge Park	-	-	-	-	1,050,000
Valley Wood Park	-	-	-	-	1,045,000
Wheatland Park	10,000	50,000	-	-	1,400,000
Whitaker Park	-	80,000	-	-	2,834,000
Wilkinson Park	-	-	-	-	195,000
Yori Park	-	-	-	-	835,000
Pocket Parks					
Ivan Sack Park/Diloreto Path	-	-	-	-	660,000
Liston Park	-	-	-	-	670,000
Rotary Centennial Park	-	500,000	-	-	75,000
Regional Parks					
Dorothy McAlinden Park	-	20,000	-	-	-
Mayors Park	-	-	-	9,415,000	2,000,000
School Playgrounds					
Clayton MS	350,000	-	-	-	-
G Westergard ES	-	-	-	-	150,000
Grace Warner ES	-	-	-	-	150,000
R Cannan ES	-	-	-	-	125,000
Total Deferred Maintenance - Parks	\$ 955,000	\$ 1,410,000	\$ 3,317,000	\$ 10,170,000	\$ 94,362,475

Deferred Capital Projects - Parking Lots

Facility Name	FY27	FY28	FY29	FY30	FY31-36
Comstock Park	\$ -	\$ -	\$ 242,255	\$ -	\$ -
Corp Yard	-	-	-	1,976,429	7,905,716
Crissie Caughlin Park	-	-	381,715	-	-
Dick Taylor Park	-	-	451,105	-	-
Dorothy Mcalinden Park	-	-	-	80,717	322,868
Evelyn Mount NECC	-	-	-	275,884	1,103,536
Fire Station 05 - Mayberry	-	-	430,990	-	-
Fire Station 06 - Mira Loma	196,770	-	-	-	-
Fire Station 08 - Kings Row	-	-	-	38,897	155,588
Fire Station 09 - Mt Vida	-	-	145,847	-	-
Fishermans Park 1 & 2	-	-	348,025	-	-
Hilltop Park	393,205	-	-	-	-
Idlewild Park	-	-	-	179,617	718,470
Idlewild Pool	-	-	358,251	-	-
Jack Tighe Park	-	-	-	331,721	1,326,883
Jamaica Park	-	-	-	178,482	713,928
John Champion Park	-	-	-	18,824	75,296
Mary Gojack Park	-	-	-	55,755	223,020
Miguel Ribera Park	-	-	-	231,726	926,904
Mira Loma Park	-	2,870,354	-	-	-
Neil Road Rec Center	1,083,405	-	-	-	-
Paradise Park	-	-	-	563,440	2,253,760
Paradise Park - Central Parking	376,815	-	-	-	-
Pickett Park	-	-	-	46,200	184,800
Plumas Gym	-	-	257,010	-	-
Reno Sports Complex	-	-	-	485,295	1,941,180
Sierra Vista Park - Old Lot	3,331,420	-	-	-	-
Sky Tavern	-	-	-	413,529	1,654,116
Total Deferred Maintenance - Parking Lots	\$ 5,381,615	\$ 2,870,354	\$ 2,615,198	\$ 4,876,516	\$ 19,506,065

*Project schedule ranked by Pavement Condition Index (PCI)

Deferred Capital Projects - Miscellaneous Facilities

Facility or Project Name	FY27	FY28	FY29	FY30	FY31-36
Art in Public Places	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 1,440,000
Downtown Streetlighting	115,000	115,000	115,000	115,000	690,000
Parking Meters (956 total, installed in mid-2021)	-	-	-	550,000	-
Public Safety Radio Equipment	500,000	500,000	500,000	500,000	3,000,000
Reno Arches and Alleyways	250,000	250,000	250,000	250,000	1,500,000
ReTRAC	1,500,000	1,500,000	1,500,000	500,000	500,000
Reno Municipal Court	454,000	-	-	-	-
Vehicle Fuel Tanks (4 total citywide)	20,000	20,000	20,000	20,000	120,000
Total Deferred Maintenance - Misc. Facilities	\$ 3,079,000	\$ 2,625,000	\$ 2,625,000	\$ 2,175,000	\$ 7,250,000

Deferred Capital Projects: Sewer and Storm Drains

Project	FY27	FY28	FY29	FY30	FY31-36
Sewer Collections - Condition	\$ 19,000,000	\$ 19,000,000	\$ 19,000,000	\$ 15,800,000	\$ 101,200,000
Sewer Collections - Capacity	3,550,000	3,550,000	3,550,000	3,550,000	21,300,000
Lift Stations	1,000,000	1,000,000	1,000,000	1,000,000	6,000,000
Stormwater	1,000,000	9,000,000	3,160,000	3,160,000	18,960,000
TMWRF	82,600,000	30,000,000	4,400,000	20,100,000	104,500,000
RSWRF	305,000	100,000	225,000	-	700,000
Swan Lake	3,990,000	-	-	-	-
Maintenance & Operations	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Deferred Maintenance - Sewer	\$ 112,445,000	\$ 63,650,000	\$ 32,335,000	\$ 44,610,000	\$ 253,660,000

Deferred Capital Projects: Streets

Project	FY27	FY28	FY29	FY30	FY31-36
Neighborhood Street Rehab	\$ 9,000,000	\$ 9,500,000	\$ 9,500,000	\$ 9,500,000	\$ 49,000,000
Preventative Maintenance	3,500,000	3,500,000	3,500,000	3,500,000	17,500,000
Traffic and Pedestrian Safety	762,000	615,000	615,000	515,000	2,575,000
Bridge Program	790,000	1,050,000	750,000	750,000	4,535,000
Maintenance & Operations	1,000,000	1,000,000	1,000,000	1,000,000	-
Total Deferred Maintenance - Streets	\$ 15,052,000	\$ 15,665,000	\$ 15,365,000	\$ 15,265,000	\$ 73,610,000



Parks Capital Maintenance Plan

The Parks Capital Maintenance Plan is a list of ongoing projects anticipated to be completed by the Parks & Recreation Department each year with capital maintenance funds. This funding is used for planned replacement of existing park features and amenities and not eligible for Residential Construction Tax. Staff reviews and updates this list annually as necessary, and projects may change in priority based on safety issues with various park features, opportunity to provide matching funds for specific grants, or other changes as needed to meet Council or City Manager requirements.



Parks & Recreation 10-Year Capital Maintenance Plan

FY26

Location	Type	Ward	RCT		Amount
			District		
Annual	Annual Safety Surface Replacement	ALL	N/A		\$ 15,000
	Annual Sidewalk & Path Repairs	ALL	N/A		50,000
	Irrinet Controller Replacement	ALL	N/A		30,000
Comstock Park	Concrete grinding	6	4		20,000
Crissie Caughlin Park	Resurface walking paths	2	5		150,000
Hilltop Park	Repair and replace light poles and field lights	5	2		380,000
Sterling Village Tot Lot	Replace water fountain	1	3		5,000
Teglia's Paradise Park	Concrete and bridge repair	1	3		100,000
Virginia Lake Park	Replace fountains and general improvements	2	5		50,000
Total:					<u>\$ 800,000</u>

FY27

Location	Type	Ward	RCT		Amount
			District		
Annual	Annual Safety Surface Replacement	ALL	N/A		\$ 15,000
	Annual Sidewalk & Path Repairs	ALL	N/A		50,000
	Irrinet Controller Replacement	ALL	N/A		30,000
Canyon Creek Park	Replace lighting fixtures (3)	5	2		95,000
Comstock Park	Amenity upgrades	6	4		10,000
Crissie Caughlin Park	Replank large bridge	2	5		75,000
Horizon View Park	Replace playground surface (5595 Sq ft)	6	4		205,000
John Champion Park	Concrete repairs along path	1	4		100,000
Plumas Park & Gym	Replace playground safety surface	2	5		60,000
Virginia Lake Park	Replace Lake fountains	2	5		50,000
Wheatland Park	Resurface water spray pad - 138 sq ft	2	5		10,000
Total:					<u>\$ 700,000</u>

FY28

Location	Type	Ward	RCT		Amount
			District		
Annual	Annual Safety Surface Replacement	ALL	N/A		\$ 30,000
	Annual Sidewalk & Path Repairs	ALL	N/A		100,000
	Irrinet Controller Replacement	ALL	N/A		60,000
Barbara Bennett Park	Color coat 2 tennis courts (2 crts)	1	5		35,000
Biggest Little Dog Park (ReTrac Plaza)	Replace synthetic turf	1	2		155,000
Brodhead Park	Turf restoration	1	4		50,000
Crystal Lake Park	Create ADA Playground Access	6	5		10,000
Dorothy McAlinden Park	Amenity replacement - benches and tables	4	1		\$ 20,000

FY28

Location	Type	Ward	RCT		Amount
			District		
Double Diamond Park	Install bleachers	6	4		\$ 20,000
Miguel Ribera Park	Basketball court color coat	3	4		60,000
Plumas Park & Gym	Reseal and repaint basketball courts	2	5		30,000
Wheatland Park	Pathway improvements	2	5		50,000
Whitaker Park	Pathway improvements and horseshoe pit replacement	1	2		80,000
Total:					<u>\$ 700,000</u>

FY29

Location	Type	Ward	RCT		Amount
			District		
Virginia Lake Park	Replace playground equip & surface	2	5		\$ 700,000
Total:					<u>\$ 700,000</u>

FY30

Location	Type	Ward	RCT		Amount
			District		
Annual	Annual Safety Surface Replacement	ALL	N/A		\$ 15,000
	Irrinet Controller Replacement	ALL	N/A		30,000
Crissie Caughlin Park	Replace picnic shelter and restroom roof	2	5		215,000
Damonte Ranch Park	Bocee ball courts	6	4		20,000
Fisherman 1 & 2	Renovate irrigation system and turf rehabilitation	1	3		150,000
Mira Loma Park	Slurry seal pathway	3	4		50,000
Raleigh Heights Park	New picnic tables	4	1		20,000
Stewart Park	Resurface basketball courts	3	4		200,000
Total:					<u>\$ 700,000</u>

FY31-36

Location	Type	Ward	RCT		Amount
			District		
Annual	Annual Safety Surface Replacement	ALL	N/A		\$ 75,000
	Annual Sidewalk & Path Repairs	ALL	N/A		250,000
	Irrinet Controller Replacement	ALL	N/A		150,000
Bicentennial Park	Amenity replacement	1	2		20,000
Brodhead Park	Renovate irrigation system	1	4		120,000
Center Creek Park	Skate Elements upgrad and playground surface replacement	6	4		320,000
Crystal Lake Park	Color coat tennis and basketball courts	6	5		35,000
Evans Park	ADA improvements and horseshoe pit replacement	1	3		175,000
Fisherman 1 & 2	Lanscaping and picnic shelter replacement	1	3		135,000
G Westergard ES	Renovate irrigation system	5	2		150,000
Grace Warner ES	Renovate irrigation system	5	2		150,000
Horizon View Park	Replace picnic shelter	6	4		80,000
Lunsford Triangle	Pathway improvements and picnic table replacements	1	2		30,000
R Cannan ES	Renovate irrigation system	1	3		125,000
Reno Tennis Ctr	Color coat tennis courts (16 courts)	2	5		\$ 560,000

FY31-36

Location	Type	Ward	RCT		Amount
			District		
Riverside Dr.	Rebuild block wall and repair/widen pathway	1	2		\$ 500,000
Rotary Centennial Park	Color coat basketball court and picnic shelter improvements	1	3		75,000
Sage Street Park	Landscape improvements and picnic shelter replacement	1	3		400,000
Sky Country Park	Replace walking paths	5	2		50,000
Sterling Village Tot Lot	Replace picnic shelter	1	3		100,000
Total:					<u>\$ 3,500,000</u>

DEBT

Debt Administration

Nevada Revised Statute 350.0013 requires local governments to file a written debt management policy with the Department of Taxation and the Washoe County Debt Management Commission annually. The policy is used to analyze the existing debt position of the City and assess the impact of future financing requirements on the City's ability to service additional debt. This analysis is not intended to review the City's total financial position or to make projections of future expenditures other than debt service.

Review and analysis of the City's debt position is required to provide a capital financing plan for infrastructure and other improvements. Both available resources and the City's needs drive the City's debt issuance program. Long-term projected financing is linked with economic, demographic, and financial resources expected to be available to repay the debt. City debt ratios are examined as well as the impact of future debt financing on those ratios. The use of debt ratios is only one tool of many in determining a course of action and is not used exclusively in making a decision.

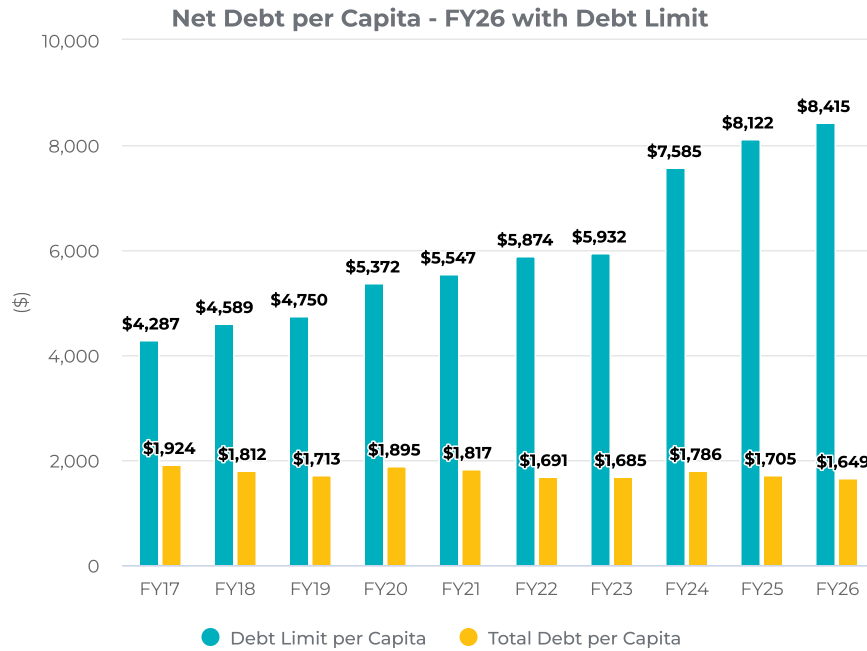
Decisions regarding the use of debt are based upon several factors including, but not limited to, the long-term needs of the City and the amount of resources available to repay the debt. The debt policy is not expected to anticipate every future contingency in the City's capital program or future operational needs. Sufficient flexibility is required to enable City management to respond to unforeseen circumstances or new opportunities, when appropriate.

The City will maintain direct tax-supported debt at a manageable level considering economic factors including population, assessed valuation, and other current and future tax-supported essential service needs. For bonds to be repaid solely with property taxes, the City will strive for a debt service fund balance in an amount not less than the succeeding year's principal and interest requirements, or in compliance with reserve fund requirements as established in bond covenants, whichever is greater. The following chart and graph show the relationship between net bonded debt and the population and the assessed value for the City.

Net bonded debt equals total general obligation debt, less debt paid from enterprise fund revenues, from special assessment against benefited properties, and from special revenue sources payable solely from revenues derived from other than general Ad Valorem taxes.

The City can sell its debt directly to a bank, or it can issue bonds on the municipal bond market. The decision to issue bonds or to obtain bank financing is based upon which alternative will provide the City with the lower costs. The City Council decides on an issue-by-issue basis which method of sale would be most appropriate. The City encourages the use of competitive sales for all issues unless circumstances dictate otherwise. Negotiated sales are considered if the sale is a complex financing structure (certain revenue issues, a combination of taxable/ nontaxable issues, etc.) or based upon other factors which lead the Finance Department to conclude that a competitive sale would be less effective. If a negotiated sale is anticipated, then the Finance Department and City Bond Counsel establish a list of pre-qualified underwriters.

As of June 30, 2025, the City maintains an Aa3 rating from Moody's and AA- from Standard and Poor's for its general obligation bonds.



Legal Debt Margin

The City Charter limits the aggregate principal amount of the City's general obligation debt to fifteen percent (15%) of the City's total reported assessed valuation. Based upon the assessed valuation of \$15.76 billion for the fiscal year ending June 30, 2025, the City is limited to general obligation indebtedness in the aggregate amount of \$2.36 billion. The City has \$127 million of general obligation debt and \$7 million in medium term financing debt outstanding as of June 30, 2025.

Debt Margin Calculation	
Assessed Valuation*	\$15,765,465,120
Charter Limitation on Debt	15%
Debt Limit	\$2,364,819,768
Outstanding General Obligation Bonds	(\$127,563,989)
Margin	\$2,237,255,779

*Excluding estimated net proceeds of minerals

Summary of Outstanding Debt

General Obligations Bonds supported by Ad Valorem Taxes

The City has outstanding general obligations and refunding bonds for capital facilities, including street and storm drain improvements. These bonds are supported by Ad Valorem taxes and constitute direct and general obligations of the City. The full faith and credit of the City is pledged to the bonds for the payment of principal and interest, subject to Nevada Constitutional and statutory limitations on the aggregate amount of Ad Valorem taxes.

In any year in which the total property taxes (Ad Valorem) levied within the City by all overlapping entities (e.g. the State, Washoe County, and special districts) exceed such tax limitations (\$3.66 per \$100 of assessed value), the reduction to be made by those units must be in taxes levied for purposes other than the payment of their bonded indebtedness, including interest on such indebtedness.

Special Assessment District Debt

The City established Special Assessment Districts (SAD's) to finance various improvements such as streets, sidewalks, sewer lines, and other projects described in NRS 271.265. A special assessment is a charge imposed against certain properties to defray part, or all the cost of a specific improvement deemed to primarily benefit those properties, separate and apart from the general benefit accruing to the public at large. Since the special assessment is not available until construction is in progress, the City issues either interim warrants, which are essentially a short-term construction loan, or self-finances. Interim warrants are usually structured as a bank line of credit. Funds from the interim warrants are advanced from time to time by banks as construction financing is needed. SAD debt outstanding at July 1, 2025, is \$1,318,560.

Interim warrants are payable from special assessments levied to pay, in part, the costs of improvements in assessment districts and/or from the proceeds of special assessment bonds. If these sources become insufficient to pay the interim warrants and the interest as such becomes due, the deficiency may be paid out of the Surplus and Deficiency Fund, and then further by the General Fund of the City. If there is a deficiency in the General Fund, it is mandatory for the City (in accordance with the provisions of NRS 271.495) to levy and collect Ad Valorem taxes upon all property in the City which is by law taxable for State, County, and municipal purposes, subject to the limitations of constitutional and statutory requirements. The City's intent is to retire any interim warrants and interest thereon with special assessments and/or assessment district bond proceeds and not levy a general Ad Valorem tax.

ReTRAC Bonds supported by Sales Tax and Room Tax

In December of 1998 and June of 2002, the City issued the bonds to finance a portion of the construction of a depressed railway (trench) through the downtown corridor. Additional funding for the project was provided through state and federal funding sources. Since the original issue, further enhancements to the trench have been made. The original bonds were refinanced in 2008 and again in 2018.

Event Center Bonds supported by Room Tax

In 2002 the Reno Sparks Convention and Visitors Center sold the Downtown Bowling Center to the City, while retaining responsibility for marketing and maintenance of the facility. The City also issued bonds to construct the Reno Events Center and Ballroom Facility. The bonds are limited obligations payable from Room Tax specifically designated for this purpose. Refinancing of the original issuances has occurred and the outstanding issuances are the 2005C, 2019A-1, and 2024 bonds.

Tax Allocation Bonds - Redevelopment Agency

Nevada Revised Statutes provide a means for financing redevelopment projects based upon an allocation of certain Ad Valorem property taxes collected within a redevelopment project area. The taxable valuation of property within a redevelopment project area last equalized prior to the effective date of the ordinance which adopts the redevelopment plan, becomes the base valuation. Taxes collected upon any increase in taxable valuation over the base valuation are allocated to a redevelopment agency and may be pledged by a redevelopment agency to the repayment of indebtedness incurred in financing or refinancing a redevelopment project. Redevelopment agencies themselves have no authority to levy taxes and must look specifically to the allocation of taxes procedure as described above. In 1995, 1998, and 2007 the Agency refunded a portion of the original issues.

New Debt Issued

The City of Reno anticipates issuing \$70 million in General Obligation (Limited Tax) Sewer Bonds additionally secured by pledged revenues, Series 2025. The bonds will be tied to a \$70 million Clean Water State Revolving Loan Fund contract for which funds must be drawn within three years from the contract date. The loan will fund the One Water Nevada Advanced Purified Water Facility project at American Flat, which includes improvements at the Reno-Stead Water Reclamation Facility. Once the project is completed, the outstanding amount drawn on the contract will represent the initial balance outstanding on the bonds. Semi-annual principal and interest payments will commence with a final maturity date within 20 years.

In December 2024, the City of Reno issued the \$21,895,000 General Obligation (Limited Tax) Capital Improvement Refunding Bonds, Series 2024. The bond proceeds were used to: (i) refund all of the principal installments of the City's General Obligation 2013A Bonds, and (ii) pay the costs of issuing the new bonds. These General Obligation bonds are backed by the full faith and credit of the City and additionally secured with pledged revenues, including Room Tax and Consolidated Tax.

In March 2025, the City of Reno issued the 2024 Special Assessment District No. 1 (Quilici Ranch) Local Improvement Bonds, Series 2025 in the aggregate principal amount of \$26,110,000. Proceeds from the bonds will be used to fund the construction of water infrastructure in the district. The bonds do not constitute a debt of the City and will be paid by assessments of the future homeowners within the district over a 30-year period.

The following table summarizes the City's and Redevelopment Agency's outstanding debt.



Current Outstanding Debt

City of Reno

Bonds	Interest Rate	Maturity Date	Authorized & Issued	Outstanding 7/1/2025	FY2026 Requirements	
					Interest	Principal
GENERAL OBLIGATION REVENUE BONDS						
2013A Events Center	4.0-5.0	19-Dec-24	\$36,115,000	\$—	\$—	\$—
2016 Sewer Revenue Refunding Bonds	1.61	1-Jul-25	41,245,638	284,555	2,291	284,555
2020 Sewer (Limited Tax) Bond	1.42	1-Jun-40	55,000,000	49,194,434	688,073	2,964,812
2022 General Purpose Bonds	4.0-5.0	1-Jun-52	60,000,000	57,205,000	2,565,250	1,070,000
2024 Capital Imprvt Refunding Bond	5.00	1-Jun-32	21,895,000	20,880,000	1,044,000	2,305,000
2025 Sewer (Limited Tax) Bond	—	—	70,000,000	—	—	—
Total — General Obligation Bonds			\$284,255,638	\$127,563,989	\$4,299,614	\$6,624,367
REVENUE BONDS						
2005C Capital Refunding Bonds	5.78	1-Jun-37	\$9,192,402	\$5,694,977	\$—	\$—
2006 Retrac Room Tax	5.91	1-Jun-36	8,720,000	4,990,000	294,909	335,000
2007 A Tax Exempt Sales Tax (Cabela's)*	4.00	29-Jun-27	16,525,000	11,110,000	139,500	1,465,000
2007 B Taxable Sales Tax (Cabela's)*	6.50	29-Jun-27	18,175,000	13,145,000	256,100	1,935,000
2018A Retrac 1st Senior Lien - Refunding	4.0-5.0	1-Jun-58	123,275,000	114,665,000	5,046,600	1,515,000
2018B Retrac 2nd Senior Refunding	4.0-5.0	1-Jun-58	32,680,000	30,355,000	1,304,019	410,000
2018C Subordinate Lien Retrac Refunding Bonds	6.15	1-Jul-58	58,659,820	49,314,710	—	—
2018D 2nd Sub Lien Retrac Refunding Bonds	6.75	1-Jul-58	16,115,490	16,115,490	—	—
2019A-1 Capital Imprvt Revenue Refund	3.75-5.0	1-Jun-46	79,920,000	78,665,000	3,225,413	1,335,000
Total-Revenue Bonds			\$363,262,712	\$324,055,177	\$10,266,541	\$6,995,000
MEDIUM TERM FINANCING						
2019 Medium-term Fire Apparatus Bonds	1.70	1-Jun-29	\$6,327,000	\$2,635,000	\$44,795	\$642,000
Axon Enterprise, Inc	—	15-Nov-31	5,912,631	4,239,907	—	605,701
Artown	—	1-Dec-27	875,000	375,000	—	125,000
Total — Medium Term Financing			\$13,114,631	\$7,249,907	\$44,795	\$1,372,701
SPECIAL ASSESSMENT DEBT FUNDS						
1999 District No. 2, Series 2016	1.45-3.00	1-Jun-25	\$6,640,000	\$—	\$—	\$—
2002 District No. 5	5.7-7.25	1-Dec-25	7,500,000	655,000	23,744	655,000
2010 District No. 2	4	1-Nov-41	939,800	663,560	25,986	27,810
Total — Special Assessment Debt Funds			\$15,079,800	\$1,318,560	\$49,730	\$682,810
OTHER						
QEGB	6.45	126-Jul-10	\$2,261,000	\$—	\$—	\$—
RZEDB	6.45	1-Jun-27	10,860,000	2,762,000	178,149	1,335,000
Total — Other			13,121,000	2,762,000	178,149	1,335,000
Total City of Reno Debt Service			\$688,833,781	\$462,949,633	\$14,838,829	\$17,009,878

*Both loans have matured interest and principal due for 6/29/19 thru 6/29/25. Principal and interest payable in FY 2026 is based on the original amortization table.

Redevelopment Agency

Redevelopment Agency #1

Bonds	Interest Rate	Maturity Date	Authorized & Issued	Outstanding 7/1/2025	FY2026 Requirements	
					Interest	Principal
2007 Tax Allocation Bonds Series B	5	1-Jun-27	\$4,000,000	\$1,960,000	\$98,000	\$955,000
2007 Tax Allocation Bonds Series C	5.4	1-Jun-27	12,690,000	3,355,000	181,170	1,635,000
Total Redevelopment Agency #1			\$16,690,000	\$5,315,000	\$279,170	\$2,590,000

Redevelopment Agency #2

Bonds	Interest Rate	Maturity Date	Authorized & Issued	Outstanding 7/1/2025	FY2026 Requirements	
					Interest	Principal
2017 Tax Increment Bonds (Cabela's)	2.46	29-Jun-35	\$655,000	\$430,000	\$10,344	\$38,000
Total Redevelopment Agency #2			655,000	430,000	10,344	38,000
TOTAL REDEVELOPMENT AGENCY TAX ALLOCATION BONDS			\$17,345,000	\$5,745,000	\$289,514	\$2,628,000



Debt Amortization Schedule Principal/Interest by Year of Maturity

For the Year Ending June 30, 2026

Governmental Activities

General Obligation Bonds

	<u>Principal</u>	<u>Interest</u>
2026	\$4,017,000	\$3,654,045
2027	4,283,000	3,440,500
2028	4,569,000	3,259,000
2029	4,871,000	3,063,750
2030	4,505,000	2,854,000
2031-2035	14,755,000	11,172,750
2036-2040	9,650,000	8,537,250
2041-2045	12,235,000	5,946,900
2046-2050	14,975,000	3,216,000
2051-2055	6,860,000	414,200
Total General Obligation Bonds	80,720,000	45,626,548

Tax Allocation Bonds

2026	2,628,000	289,514
2027	2,765,000	152,527
2028	40,000	8,413
2029	42,000	7,417
2030	42,000	6,384
2031-2035	228,000	15,670
2036-2040	-	-
Total Tax Allocation Bonds	5,745,000	479,925

Revenue Bonds

2026	*22,985,000	*16,421,991
2027	8,675,000	9,881,492
2028	4,020,000	9,494,411
2029	4,255,000	9,289,999
2030	4,490,000	9,073,609
2031-2035	23,598,372	57,307,973
2036-2040	40,961,605	46,042,716
2041-2045	60,055,000	26,325,694
2046-2040	33,940,000	15,042,613
2051-2055	32,695,000	8,672,000
2056-2060	39,065,490	768,014,764
Total Revenue Bonds	274,740,467	975,567,262

*Includes missed payments from 6/2919-6/29/25.

Amounts payable in FY26 are based on the original amortization table.

Special Assessment Bonds

2026	682,810	49,730
2027	28,940	24,851
2028	30,120	23,670
2029	31,350	22,441
2030	32,630	21,161
2031-2035	184,250	84,707
2036-2040	225,050	43,907
2041-2045	103,410	4,178
Total Special Assessment Bonds	1,318,560	274,645



Notes Payable		
2026	730,701	-
2027	730,701	-
2028	730,701	-
2029	605,701	-
2030	605,701	-
2031-2035	1,211,403	-
Total Notes Payable	<u>4,614,908</u>	<u>-</u>
Installment Purchase Agreements		
2026	1,335,000	178,149
2027	1,427,000	92,042
2028		
2029		
2030		
Total Installment Purchase Agreements	<u>2,762,000</u>	<u>270,191</u>
Total Governmental Activities	<u>369,900,935</u>	<u>1,022,218,571</u>
Business-Type Activities		
General Obligation/Pledged Revenue Bonds		
2026	3,249,367	690,364
2027	3,007,061	645,823
2028	3,049,913	602,971
2029	3,093,376	559,509
2030	3,137,458	515,427
2031-2035	16,370,819	1,893,605
2036-2040	17,570,995	693,428
2041-2045	-	-
Total General Obligation/Pledged Revenue Bonds	<u>49,478,989</u>	<u>5,601,127</u>
Total Business-type Activities	<u>\$49,478,989</u>	<u>\$5,601,127</u>


FINAL WORD



A Final Word of Acknowledgement

Thank you for reading through this budget document. The budget process begins in October of each year. Finance works directly with all departments to verify current staffing levels and expected expenses for the upcoming fiscal year. During this time, Finance meets multiple times with all departments as well as the City Manager. The formal budget process concludes with budget workshops before the Mayor and City Council and a public hearing to formally adopt the budget in May, as required by state law.


The Finance Department would like to take this opportunity to recognize staff throughout the City that conduct analysis, project revenues and expenses, and monitor fund and departmental budgets. The process of budgeting is a year-round activity which involves close monitoring, problem solving and planning for the future. Customer service to the City organization and to the community continues to be an essential element of the budget process. Please take a moment to provide feedback via the link provided below.

The City of Reno maintains a website to provide information and assistance to the community and other interested parties at www.reno.gov. 

Our mailing address is: City of Reno
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Vicki Van Buren
Finance Director

Lynsey Hatfield
Budget Manager

Please follow this link to provide feedback on this document: [Budget Document Comments](#) 

APPENDIX

Glossary

AB489: Assembly Bill 489 — caps property tax bills of owner-occupied single-family residents and low income apartment owners at 3% per year. All other property owners have a cap using a 10-year rolling average or 8% whichever is less compared to twice the Consumer Price Index (CPI). The cap is established at the greater of the two.

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrual Accounting: A basis of accounting in which revenues are recorded when earned and expenses are recorded at the time they are incurred, instead of when cash is actually received or disbursed (see Fund).

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Ad Valorem Tax (Property Tax): A tax levied on the assessed valuation of real property (see Revenues). Nevada Revised Statutes (NRS) 361.453 sets a maximum tax rate of \$3.66 per \$100 of assessed valuation.

Adopted Budget: Revenues and appropriations adopted by the City Council in May for the following fiscal year.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation (AV): A value established for real property for use as a basis for levying property taxes. The assessed value is thirty-five percent (35%) of taxable value. The Washoe County Assessor is responsible for all appraisal activity.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Augmentation: A procedure for increasing appropriations of a fund with the express intent of employing previously unbudgeted resources of the fund for carrying out the increased appropriations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Balanced Budget: The State of Nevada requires that all governmental entities file a balanced budget. This is accomplished by having revenues and use of fund balance or net assets that equal expenditures and ending fund balance or net assets.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) — The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Budget Augmentation: A legal procedure allowed by law for revisions that alter the total appropriations of a fund. An augmentation results in increased expenditures for the fund.

Budget Document: The official written statement prepared by the City staff reflecting the decisions made by the Council in their budget deliberations. The City submits that document to the State Department of Taxation to meet Nevada Revised Statute requirements. A separate document is prepared for distribution to staff, the public and submittal to Government Finance Officers Association (GFOA).

Budget Revision: A budget revision is a shift in appropriations between two or more line item accounts. A budget revision does not result in increased appropriations.

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Capital Equipment: Equipment with a value in excess of \$10,000 and an expected life of more than one year.

Capital Improvements: Major construction, repair of or addition to buildings, parks, streets, bridges, and other City facilities.

Capital Improvement Plan (CIP): A plan for capital expenditures to provide for the acquisition, expansion, or rehabilitation of an element of the City's physical plant to be incurred over a fixed period of several future years.

Capital Outlay: Expenditures relating to the purchase of equipment, land, and other fixed assets.

Capital Projects Funds: These funds account for the financial resources to be used for the acquisition and/or construction of major capital facilities, other than those financed by proprietary funds. Each year, the City appropriates funds for the work to be completed that fiscal year; fund balances are designated for the completion of the projects over a period of years. Examples of projects are fire stations, streets, sewer lines and storm drains. (see Fund)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union regarding wages, hours and working conditions.

Consumer Price Index (CPI): The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Debt Service Fund: Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and other costs. Most general long-term debt is a general obligation debt, secured by the full faith and credit of the issuing government. It is also used to account for payment of other long-term debts, including notes, lease-purchase agreements, and installment purchase contracts.

Department: A major administrative division of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area. A department usually has more than one program and may have more than one fund as a revenue source for the services it provides.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Fund: A fund established to account for activities that are financed and operated in a manner similar to private business enterprises, where costs of providing services to the public are recovered through user fees. Enterprise Funds are used to account for operations that are either financed or operated in a manner similar to private businesses, or when the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for public policy, management control, accountability or other purposes. Rate schedules for services provided are usually established to ensure that revenues are adequate to meet necessary expenditures. The Sanitary Sewer Fund is a major fund see details under fund.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Expenditure Category: A basis for distinguishing types of expenditures. The major expenditure categories used by the City of Reno are: salaries and wages, employee benefits, services and supplies, capital outlay and debt service/other.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fiscal Year (FY): The beginning and ending period for recording financial transactions. The City's fiscal year begins July 1 and ends June 30 the following year.

Fixed Assets: Assets of a long-term character which are intended to be held or used, such as land, buildings, machinery, furniture and other equipment. All items with a useful life of more than one year and a cost in excess of \$10,000 are classified as fixed assets.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Cost Recovery: The establishment of user fees which are equal to the direct and indirect cost of providing services.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Function: A group of related programs crossing organization (departmental) boundaries and aimed at accomplishing a broad goal or major service. The functions used in Reno's budget are those designated by the State of Nevada and are: General Government, Judicial, Public Safety, Public Works, Health and Sanitation, Culture and Recreation, Community Support, Utilities, and Debt Service.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: A fiscal and accounting entity for which the recording of financial transactions is made for the purpose of carrying on specific activities in accordance with the requirements placed upon the use of financial resources.

Governments use several types of funds, which are listed here in order of use. Financial summaries of these funds are contained elsewhere in this document.

Major vs. Non-Major Funds:

1) Major Funds — Are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds. Also any other fund may be considered a major fund if the government's officials believe that fund is particularly important to financial statement users.

2) Non-Major Funds — Funds that do not meet the guidelines to be a major fund.

Governmental Funds:

3) General Fund — The General Fund is a Major Fund and accounts for most of the financial resources of the government, as it is the general operating fund for the City. General Fund revenues include property taxes, sales taxes (consolidated), licenses and permits, service charges and other types of revenue that are not designated by law for a special purpose. The General Fund accounts for most of the departmental expenditures including some costs of community services, development services, maintenance and engineering, public safety, criminal justice services, support services, and debt.

4) Special Revenue Funds — Special Revenue Funds are used to account for resources that are subject to certain legal spending restrictions. They are created when a resolution, statute or ordinance requires that specific resources are to be used to finance a particular activity. An example is the Street Fund, a Major Fund, which was established in 1979 to comply with Nevada laws requiring that money distributed by the State from the collection of motor vehicle fuel taxes be used only for expenditures on streets, alleyways and public highways of the City.

5) Debt Service Fund — Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt-principal, interest, and other costs. Most general long-term debt is “general obligation” debt, secured by the full faith and credit of the issuing government. It is also used to account for payment of other long-term debts, including notes, lease-purchase agreements, and installment purchase contracts. The Retrac Debt Fund is a Major Fund and accumulates resources to repay debt issued to build the railroad trench.

6) Capital Projects Funds — These funds account for the financial resources to be used for the acquisition and/or construction of major capital facilities, other than those financed by proprietary funds. Each year the City appropriates money for the work to be completed that fiscal year; fund balances are designated for the completion of the projects over a period of years. Examples of projects are fire stations, streets, sewer lines and storm drains.

Proprietary Funds:

7) Enterprise Funds — Enterprise Funds are used to account for operations that are either financed or operated in a manner similar to private businesses, or when the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for public policy, management control, accountability, or other purposes. Rate schedules for services provided are usually established to insure that revenues are adequate to meet necessary expenditures. The Sanitary Sewer Fund is a Major Fund and is used to account for the operations and maintenance of the sewer system including sewer bill issuance and collection, sewer line installation, repair and maintenance, and finally the operations, improvements, and repairs to two sewer plant facilities.

8) Internal Service Funds — Internal Service Funds are used to account for the financing of goods and services provided by one department to other departments of the City, or to other governments, on a reimbursement basis.

Trust and Agency Funds:

9) Trust and Agency Funds — These funds are custodial (used to account for assets held by a government in a trustee capacity), and do not involve measurement of results of operations. They are generally limited to instances where legally mandated, or where a formal legal trustee relationship exists. Principal and interest in these funds may be expended in the course of their designated operations.

Fund Balance: The excess of assets over liabilities. A negative fund balance is called a deficit. A positive ending fund balance from one fiscal year is used as a resource for the following fiscal year's activities. (The ending fund balance for one fiscal year is the same amount as the beginning fund balance for the following fiscal year).

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other post employment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

GASB 54: This statement from the Governmental Accounting Standards Board establishes accounting and financial reporting standards for all governments that report governmental funds. It establishes criteria for classifying fund balances into specifically defined classifications and clarifies definitions for governmental fund types.

Nonspendable Fund Balance - The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted Fund Balance - Except as provided for in paragraph 7, amounts that are restricted to specific purposes, pursuant to the definition of restricted in paragraph 34 of Statement 34, as amended by Statement No. 46, Net Assets Restricted by Enabling Legislation, should be reported as restricted fund balance. Fund balance should be reported as restricted when constraints placed on the use of resources are either:

- a. Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or
- b. Imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance - Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority should be reported as committed fund balance.

Assigned Fund Balance - Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance, except for stabilization arrangements, as discussed in paragraph 21.

Unassigned Fund Balance - Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

General Fund: The General Fund is a Major Fund and accounts for most of the financial resources of the government, as it is the general operating fund for the City. General Fund revenues include property taxes, sales taxes (consolidated tax), licenses and permits, service charges and other types of revenue that are not designated by law for a special purpose. The General Fund accounts for most of the departmental expenditures including some costs of community services, development services, maintenance and engineering, public safety, criminal justice services, support services and debt. (see Fund)

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority. Repayment of these bonds has first call on the resources of the City.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Infrastructure: The physical facilities owned and maintained by the City. They include buildings, streets, traffic signals and equipment, bridges, culverts, sewer and storm drain pipes and equipment and parks.

Interest Earnings: Revenue earned on invested and idle funds. The City pools its cash and invests it in accordance with its adopted investment policy. Interest earnings are then allocated to the individual funds based upon their average cash balance.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Internal Service Funds: Internal Service Funds are used to account for the financing of goods and services provided by one department to other departments of the City, or to other governments, on a reimbursement basis. (see Fund)

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Modified Accrual Accounting: Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A one-year availability period is used for revenue recognition for special assessment revenues. Anticipated refunds of such taxes are recorded as liabilities and reduction in revenue when measurable and their validity seems certain. Expenditures are recorded when the related fund liability is incurred except for principal and interest on general long-term debt, which are recorded as fund liabilities when due.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Nevada Administrative Code (NAC): The codified, administrative regulations of the Executive Branch of the State of Nevada for all governmental entities to follow.

Nevada Revised Statutes (NRS): The codified laws of the State of Nevada for all governmental agencies to follow.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: An organized set of related work activities which are directed toward accomplishing a common goal. Each City department is responsible for a number of related service programs.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Property Tax Rate: The amount of tax levied for each \$100 of assessed valuation. It is also called the Ad Valorem tax rate.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve: A portion of fund balance earmarked to indicate 1) that it is not available for expenditure, or 2) is legally segregated for a specific future use.

Resources: Assets that can be used to fund expenditures. Examples include property taxes, charges for services, beginning fund balance, or net assets.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue: Income received from various sources used to finance government services. For example, sales tax (consolidated) revenue. The State of Nevada classifies revenues into the following categories:

- 1) Taxes. This category is primarily the Ad Valorem tax, which is restricted by State law.
- 2) Licenses and Permits. A license issued by a local government which allows a business to conduct a business or activity for an extended period of time. A permit generally restricts the activity to a specific date and place. Business licenses and building permits constitute the major portion of this category of revenues, but it also includes liquor licenses, City gaming licenses, animal licenses, and franchise fees. Limitations on these revenues are State imposed.
- 3) Intergovernmental Revenues are those resources that are collected by another government and are disbursed to the City based upon statutory authority and a set formula. They include: grants, Consolidated Tax which includes: cigarette tax, liquor tax, Basic and Supplemental City-County Relief Tax (sales tax), motor vehicle privilege tax and real property

transfer tax, and county gaming licenses. Most intergovernmental revenues are distributed by a formula based on revenues received in the previous year and growth in assessed valuation and population.

4) **Charges for Service.** The City charges businesses and residents for providing some specific service of direct benefit for that business or person.

5) **Fines and Forfeits.** These are fines and warrant revenues resulting from misdemeanor violations and traffic violations, etc. occurring within City limits and imposed by the municipal court. In addition, it includes penalties assessed for delinquent payment of business licenses and parking violation payments.

6) **Miscellaneous.** The largest resource in this category is interest income earned on invested cash during the year. It also includes various forms of reimbursement and restitution.

7) **Other Financing Sources.** This includes sale of fixed assets, transfers from other funds, and proceeds of long-term debt.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Risk Management: The identification and control of risk and liabilities incurred by a local government to conserve resources used for accidental losses. Reno's risk management program is managed jointly by the City Attorney and Finance.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

SB509: Senate Bill 509-Assembly Bill 489- caps property tax bills of owner-occupied single-family residents and low income apartment owners at 3% per year. All other property owners have a cap using a 10-year rolling average or 8% whichever is less compared to twice the CPI. The cap is established at the greater of the two.

Special Assessment Districts (SADs): Areas within the City where improvements have been made for the benefit of and paid for by the property owners within the district over a ten-year period. SADs are budgeted and accounted for in both capital project funds (during the construction phase) and debt service funds (during the debt repayment phase) according to standards set forth by the Governmental Accounting Standards Board.

Special Revenue Funds: are used to account for resources that are subject to certain legal spending restrictions. They are created when a resolution, statute or ordinance requires that specific resources are to be used to finance a particular activity. An example is the Street Fund, which was established in 1979 to comply with Nevada laws requiring that money distributed by the State from the collection of motor vehicle fuel taxes be used only for expenditures on streets, alleyways, and public highways of the City. (see Fund)

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Star Bonds: Sales Tax Revenue Bonds are an economic development tool designed to use new sales tax revenues generated by new development to help pay the costs of the development.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust & Agency Funds: These funds are custodial (used to account for assets held by a government in a trustee capacity), and do not involve measurement of results of operations. They are generally limited to instances where legally mandated, or where a formal legal trustee relationship exists. Principal and interest in these funds may be expended in the course of their designated operations. (see Fund)

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

User Fees: Fees charged to users of a particular service provided by the City

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

Ward: There are six wards in the City of Reno; wards are political boundaries to determine Council areas of representation.

List of Acronyms

AAP: Adopt a Park
ADA: Americans with Disabilities Act
ADP: Automatic Data Processing
AFR: Additional Funding Request
AIMS: Automated Issuance Management System
ALS: Advanced Life Support
AOC: Administrative Office of the Courts
APWF: Advanced Purified Water Facility
ARM: Alternative Reporting Methods
ARPA: American Rescue Plan Act
BBS: Better Business Service
BEFAC: Building Enterprise Fund Advisory Committee
BI: Business Intelligence
BLI: Biggest Little Intranet
CAD: Computer-Aided Design
CALEA: Communications Assistance for Law Enforcement Act
CAO: City Attorney's Office
CARES: Coronavirus Aid, Relief, and Economic Security Act
CD: Community Development
CDBG: Community Development Block Grant
CES: Community Engagement & Services
CIP: Capital Improvement Project
CLGF: Committee on Local Government Finance
CMP: Capital Maintenance Plan
COPPS: Community Oriented Policing and Problem-Solving
COR: City of Reno
CS: Civil Service
CSAST: Community Safety and Services Team
CSC: Civil Service Commission
CTAX: Consolidated Tax
DIR: Division of Industrial Relations
DUI: Driving under the Influence
DV: Domestic Violence
EDAWN: Economic Development Authority of Western Nevada
EDR: Electronic Data Review
EEO: Equal Employment Opportunity
EIP: Emergency in Progress
EMNECC: Evelyn Mount North East Community Center
EMS: Emergency Medical Service
EPA: Environmental Protection Agency
EPCR: Electronic Patient Care Reporting
FTE: Full Time Equivalent
FY: Fiscal Year
GIS: Geographic Information System
HAND: Housing and Neighborhood Development
H.E.L.P.: Homeless Evaluation Liaison Program
HOME: Home Investment Partnership
HR: Human Resources
HUD: U.S. Department of Housing and Urban Development
IAFF: International Association of Firefighters
ISO: Insurance Services Office
IT: Information Technology
LAN: Local Area Network
MDA: Muscular Dystrophy Association
MRU: Medical Rescue Unit
NABs: Neighborhood Advisory Board
NAC: Nevada Administrative Code
NCJIS: Nevada Criminal Justice Information System
NDEP: Nevada Department of Environmental Protection

NPDES: National Pollutant Discharge Elimination System
NRS: Nevada Revised Statutes
OPEB: Other Post Employment Benefits
OS: Open Space
PCI: Average Weighted Pavement Condition
PERS: Public Employee Retirement System
PIMA: Park Improvement and Maintenance Agreements
POST: Police Officer Standard Training
PRC: Position Review Committee
PSAs: Public Service Announcements
PSAP: Public Safety Answers Program
PSFI: Public Services, Facilities, and Infrastructure Plan
PTR: Police Tactical Response
PUDs: Planned Unit Developments
PY: Previous Year
QECB: Qualified Energy Conservation Bonds
RACC: Reno Arts and Culture Commission
RANT: Risk and Needs Triage
RCI: Reno Constituents Institute
REMSA: Regional Emergency Medical Services Authority
REM: Rapid Extraction Module
REP: Reno Enrichment Program
RFD: Reno Fire Department
RFP: Request for Proposal
RMC: Reno Municipal Code
RPD: Reno Police Department
RSCVA: Reno Sparks Convention and Visitor Authority
RTC: Regional Transportation Commission
RTP: Regional Transportation Plan
RYSA: Reno Youth Sports Association
SAD: Special Assessment District
SAFR: Safeguarding America's First Responders Act
SCBA: Self Contained Breathing Apparatus
SF: Square Feet
SNCA: Sierra Nevada Community Aquatics
SWAT: Special Weapons and Tactics Team
SWP: Construction Site Discharge Program
SWPPP: Storm Water Pollution Prevention Plan
TCAR: Tactical Crime Analysis Report
TM: Truckee Meadows
TMRPA: Truckee Meadows Regional Planning Authority
TMWA: Truckee Meadows Water Authority
TMWRF: Truckee Meadows Water Reclamation Facility
UCR: Uniform Crime Reporting
UNR: University of Nevada Reno
USAR: Urban Search and Rescue
WAN: Wide Area Network
WC: Washoe County
WCSD: Washoe County School District
WNDD: Western Nevada Development District
YTD: Year to Date

