



City of Reno, Nevada
ANNUAL BUDGET
Fiscal Year 2027





City of Reno, Nevada

Annual Budget Fiscal Year 2027

Adopted May 20, 2026





TABLE OF CONTENTS

Introduction	4
City Manager's Budget Message	5
Distinguished Budget Presentation Award	7
Organizational Chart & City Officials	8
Strategic Plan & Priorities	11
Guide to the Reno City Budget	13
Community Profile	14
Budget Overview	20
Budget Structure	21
Budget Guiding Principles	26
Policies & Procedures	28
Budgeting Process	31
Personnel Changes	33
Long-Range Planning	55
Fund Summaries	57
All Funds	58
General Fund	65
Special Revenue Funds	67
Debt Service Funds	71
Enterprise Funds	75
Internal Service Funds	78
Capital Projects Funds	81
Redevelopment Agency Funds	85
Funding Sources	88
Consolidated Tax (CTAX) Summary	89
Charges for Services Summary	90
Property Taxes (Ad Valorem) Summary	92
Licenses, Permits, and Franchise Fees Summary	94
Fund Balance Summary	96
Department Summaries	97
City Council	98
Business Licensing & Code Enforcement	104
City Attorney	112
City Clerk	118
City Manager	126
Civil Service	134
Communications	142
Community Engagement & Services	150
Council & Executive Operations	158
Development Services	166
Finance	174
Fire	182
Housing & Neighborhood Development	190

Human Resources	198
Information Technology	206
Maintenance & Operations	213
Municipal Court	221
Office of Policy & Strategy	229
Parks & Recreation	237
Police	246
Public Safety Dispatch	254
Public Works	261
Utility Services	270
Redevelopment Agency	279
Capital Improvement Plan	286
CIP Process and Procedures	287
Approved FY27 Projects	294
Equipment Replacement Plans	311
Deferred Capital Projects	313
Parks Capital Maintenance Plan	320
Debt	323
Debt Administration	324
Final Word	331
A Final Word of Acknowledgement	332
Appendix	333
Glossary	334
Acronyms	341

INTRODUCTION

Reno City Manager's Budget Message

City Manager, Jackie Bryant



On behalf of the City of Reno, I am proud to present the Fiscal Year 2027 Adopted Budget. This budget reflects our commitment to delivering high-quality public services while making responsible financial decisions.

For FY27, the City confronted a structural deficit, driven by rising labor costs, inflation, and slow revenue growth. To address this, we relied on comprehensive financial analysis, multi-year forecasting, input from City departments, guidance from City Council, and feedback from the community. This collaborative approach ensured that the adopted budget balances immediate operational needs with long-term strategic priorities and financial policies.

Stable Revenues

- Our main sources of income in the General Fund—property taxes and consolidated taxes—are expected to grow, helping us maintain critical services.
- General Fund revenues are projected using conservative methods, incorporating historical trends and current economic indicators to maintain financial flexibility.
- Consolidated Tax (CTAX), representing about 32% of General Fund revenues, is expected to grow by 3% over FY26, signaling regional economic stability.
- Property Tax revenue is forecasted to rise by 4.7%, continuing as a reliable source.
- Franchise Fee revenue will increase by approximately 15% due to adjustments made in FY26, strengthening recurring revenue for essential services.
- Overall, major revenue sources are expected to remain stable, reflecting improved economic conditions and sustainable growth.

Efficient Spending

- We've streamlined operations, eliminated some positions, and found new ways to save, all while minimizing impacts on residents.
- The FY27 budget employs both one-time and ongoing structural changes to resolve the deficit.
- Departments adopted zero-based budgeting and a 2% vacancy savings assumption, seeking efficiencies and evaluating operations for improvement.
- Selected positions were eliminated, responsibilities consolidated, and organizational efficiencies implemented to streamline service delivery with minimal impact on residents.
- A one-time use of \$4M in fund balance helped achieve a balanced budget while preserving essential services.

Public Safety First

- Public safety remains the top priority, with continued funding for police, fire, emergency response, and neighborhood safety programs.
- We're upgrading city infrastructure, replacing fire trucks, improving pathways, and supporting flood protection and stormwater projects.

Investing in Reno

- The Capital Improvement Plan supports infrastructure and public assets, including fleet upgrades, annual fire apparatus replacement, and maintenance of city facilities and IT infrastructure.
- Resources are allocated for ADA upgrades, pathway improvements, flood protection, stormwater projects, and extending the ReTRAC trench's service life.
- Investments in downtown activation, and community programs foster a strong, diversified local economy and enhance quality of life for residents and visitors.

Looking Ahead

Despite difficult decisions, this budget demonstrates the Council's dedication to fiscal stewardship and proactive management. By implementing structural solutions, maintaining conservative revenue assumptions, and targeting investments in critical services and infrastructure, Reno is positioned to navigate future economic uncertainties while continuing to deliver excellent public services.

Thank you to the City Council, staff, and community members who contributed to this process. Your engagement ensures our financial decisions reflect the needs and priorities of Reno's residents. I am pleased to submit the FY27 Adopted Budget and look forward to building a resilient, sustainable, and thriving City together.

Sincerely,



Jackie Bryant

City Manager



GFOA Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Reno
Nevada**

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Reno, for its Fiscal Year 2026 Budget for the fiscal year beginning July 1, 2025. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one fiscal year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Reno City Council



**City of Reno Mayor
Hillary Schieve**



**Ward 1 Council Member
Kathleen Taylor**



**Ward 2 Council Member
Naomi Duerr**



**Ward 3 Council Member
Miguel Martinez**



**Ward 4 Council Member
Meghan Ebert**

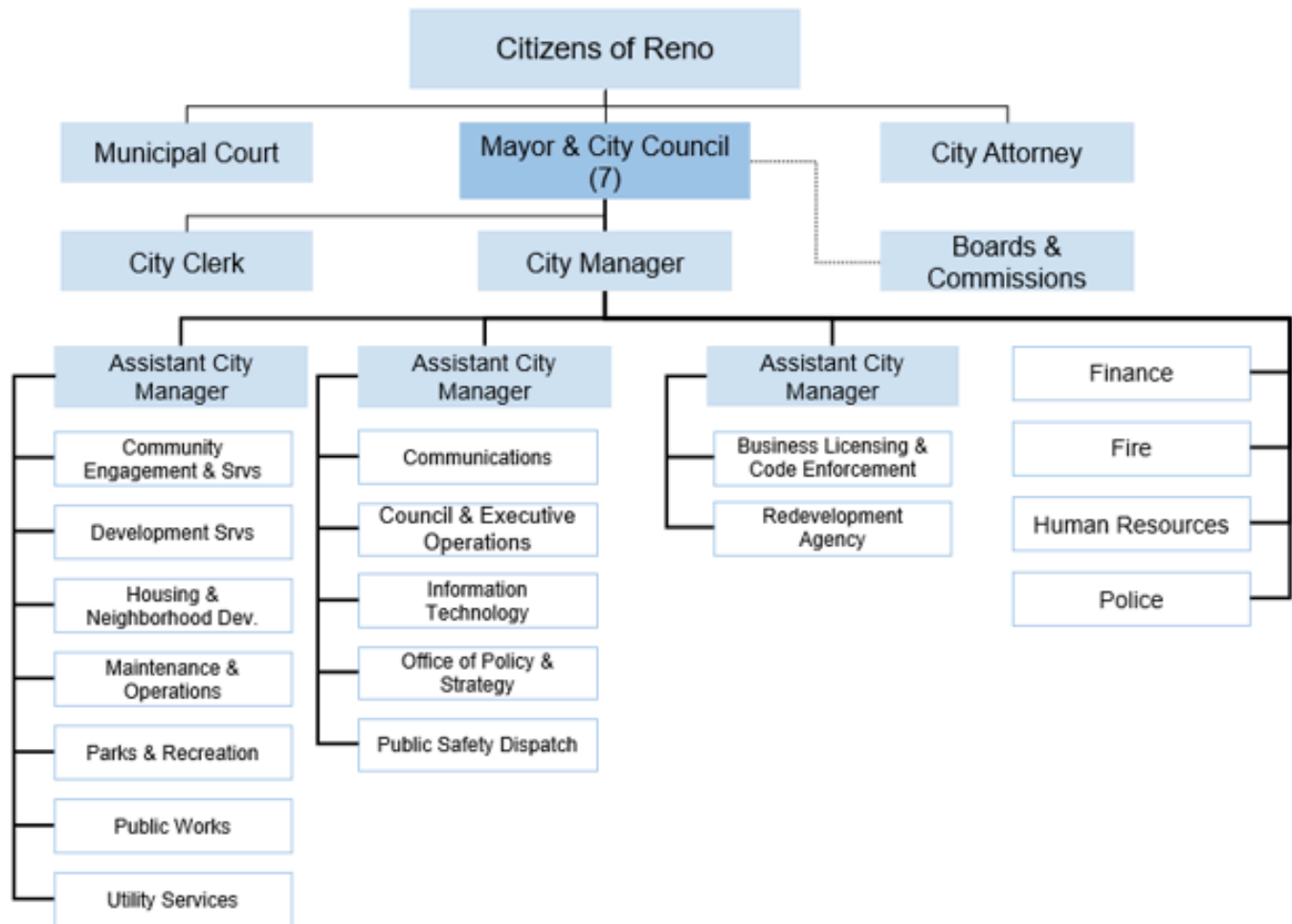


**Ward 5 Council Member
Devon Reese**



**Ward 6 Council Member
Brandi Anderson**

City of Reno's 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

Corey Solferino, Police Chief

Lance Ferrato, Director of Business Licensing and Code Enforcement

Cynthia Esparza-Trigueros, Director of Community Engagement & Services

Rebecca Venis, Director of Communications

Krysti Smith, Director of Council & Executive Operations

Chris Pingree, Director of Development Services

Vicki Van Buren, Director of Finance

Monica Kirch, Director of Housing and Neighborhood Dev. & Interim Director of HR

Angela Phelps, Director of Information Technology

Travis Truhill, Director of Maintenance and Operations

Calli Wilsey, Director of the Office of Policy & Strategy

Nathan Ullyot, Director of Parks and Recreation

Cody Shadle, Director of Public Safety Dispatch

Khalil Wilson, Interim 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)

Irma Aboytes Tanner, Court Administrator

Other Elected Officials

Karl Hall, City Attorney

Vacant, Dept. 1

Shelly T. O'Neill, Judge, Dept. 2

Justin Champagne, Judge, Dept. 3

Christopher Hazlett-Stevens, Judge, Dept. 4

City of Reno Strategic Priorities

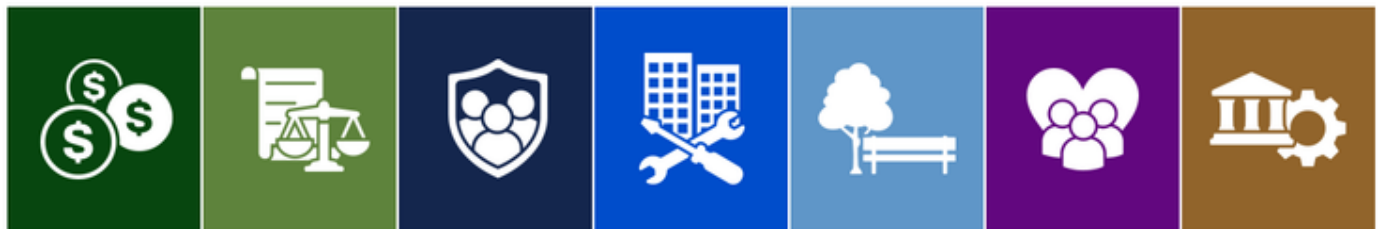
Our Strategic Planning Process

The City of Reno recently updated its strategic priorities for the next three fiscal years to better focus City resources on core service delivery, long-term financial sustainability, and effective regional collaboration. Through robust community engagement, organizational self-assessment, and strategic planning sessions with City leadership, the City identified seven priorities that will guide how resources are allocated and services are delivered to support a high quality of life for Reno residents.

Throughout the planning process, several common themes emerged. For one, Reno has developed strong community partnerships and made meaningful investments that contribute to a vibrant and growing community. Simultaneously, the City faces structural challenges that affect its long-term ability to deliver services and respond to increasing community needs. These insights formed the Council's priorities and goals.

The Strategic Plan serves as the City's primary framework for organizational decision-making and resource allocation. The FY27 Budget directly reflects this framework by aligning departmental initiatives, service delivery measures, and operational planning with the strategic priorities established by City Council. Council adopted the updated priorities during its October 2025 workshop, with implementation beginning in FY27 and extending through FY29. Each of the seven priority areas are accompanied by one to three goals supported by a cross-departmental team to execute. Throughout the department pages of the FY27 budget book, departments who will be involved in implementation of each goal have outlined this in each Major Initiatives for the Budget Year section. For more information about the City's FY27-29 Strategic Plan, please visit [our Strategic Priority page](#).

The City's prioritization framework recognizes that long-term community outcomes depend on operational stability and investment in foundational services. Strengthening these areas builds the organizational capacity needed to improve quality of life and advance broader community goals over time.



City of Reno's Strategic Priorities

To support the City of Reno's mission of creating a community people are proud to call home, the City Council has adopted seven strategic priorities. Each of these strategic priorities is supported by one to three goals. In total, there are seven priorities and 16 goals, each supported by their own action plan and a cross-functional team to advance the goal through FY29.

1. **Fiscal Stewardship:** Build a more sustainable financial future through strategic budgeting, revenue reform, responsible spending, and long-term fiscal planning.
2. **Legal Obligations:** Ensure compliance with legal and regulatory requirements while minimizing organizational risk and maintaining public trust.
3. **Safe Community:** Protect residents, businesses, and visitors through coordinated public safety services, prevention strategies, and effective emergency response systems.
4. **Well-Maintained City Infrastructure:** Preserve and improve public infrastructure through proactive maintenance, strategic capital planning, and long-term asset management.
5. **Access to Natural Spaces:** Provide equitable access to clean, safe, and well-maintained parks, open spaces, and natural environments that enhance community well-being.
6. **Quality of Life:** Enhance the overall well-being of residents by fostering a vibrant, inclusive, and livable community.
7. **Government Effectiveness:** Strengthen organizational performance by improving service delivery, operational efficiency, and transparent, accountable governance.



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 on the side 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](https://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 was 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 50s 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.

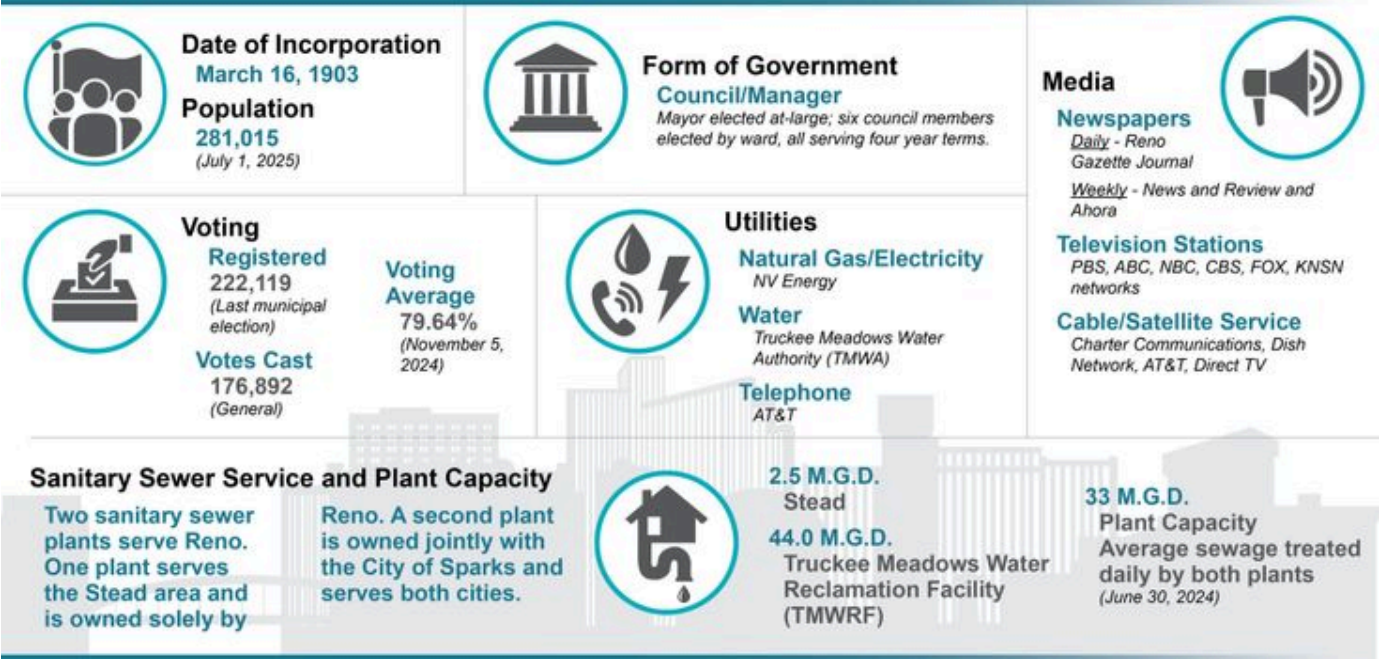
Economics

Historically, Reno’s economy has centered on the trade and service sector, with approximately 60% of the workforce 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 1990s 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



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
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
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)	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	15,765,465

REDEVELOPMENT AGENCY #1										
Agency operating	—	—	—	—	—	—	—	—	—	—
Agency Debt	2.8981	2.8825	2.8765	2.8795	2.8835	2.8878	2.8948	2.8948	2.8948	2.8991
Total Tax Rate	2.8981	2.8825	2.8765	2.8795	2.8835	2.8878	2.8948	2.8948	2.8948	2.8991
Assessed Value (In Thousands)	62,182	84,288	106,544	119,671	165,525	208,900	193,701	320,059	348,672	388,282

REDEVELOPMENT AGENCY #2										
Agency operating	—	—	—	—	—	—	—	—	—	—
Agency Debt	2.8981	2.8981	2.8765	2.8795	2.8835	2.8878	2.8948	2.8948	2.8948	2.8991
Total Tax Rate	2.8981	2.8981	2.8765	2.8795	2.8835	2.8878	2.8948	2.8948	2.8948	2.8991
Assessed Value (In Thousands)	36,840	54,200	82,271	100,655	155,975	242,558	269,459	471,391	547,856	608,943

PHYSICAL										
Area (Square Miles)	111.523	111.55	111.59	111.59	111.59	111.72	111.72	111.72	115.12	115.12
Street Miles Paved	708.9	710.03	719.7	730.5	742.4	746.7	746.7	755	763	763
Street Miles Unpaved	0.5	0.47	0.5	0.39	0.39	0.39	0.39	0.39	0.39	0.39
Alley Miles	23.3	23.6	23.4	23.3	22.61	22.3	22.3	22.3	22.3	22.3
Sanitary Sewer Miles	784	786	803	817	825	828	828	828	850	850
Storm Drain Miles	530	534	548	562	565	568	568	568	600	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	86	87	87	87	87	87	87	87
Playgrounds	51	51	51	51	51	55	55	55	55	55
Total Acreage	2727	2727	2728	2728	2894	3373	3373	3373	3373	3373
Joint Dev. With County	17	17	17	17	17	19	19	19	19	19

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

CITY OF RENO	30-Jun	30-Jun	30-Jun	30-Jun	30-Jun	30-Jun	30-Jun	30-Jun	30-Jun	30-Jun
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
PUBLIC EDUCATION FACILITIES - WASHOE COUNTY										
High Schools	14	15	16	14	14	14	14	14	14	15
Middle Schools	15	15	15	14	16	18	18	18	18	18
Elementary Schools	62	62	62	62	63	65	65	65	65	66
Charter	7	7	8	8	8	7	7	7	7	7
Special Education	2	2	2	2	2	2	2	2	2	2
Alternative Schools*	—	—	—	4	4	4	4	4	5	5

*Alternative Schools not reported prior to FY20

DEMOGRAPHICS										
Population	238,615	242,158	244,612	255,170	258,230	264,318	274,129	277,517	281,015	283,378
Per Capita Income	43,662	54,955	59,639	59,316	60,985	65,134	75,364	78,077	N/A*	N/A*
Public School Enrollment	63,919	63,919	64,192	63,794	64,158	61,599	64,584	63,448	63,332	62,737
Unemployment Rate	4.60%	3.50%	3.00%	3.20%	4.50%	2.90%	4.40%	5.10%	4.60%	4.1%**

*Not available as of publication of the budget document. **As of May 2026

DEVELOPMENT										
Building Permits:										
Number Issued	9,060	S	10,323	9,608	10,513	10,888	9,589	9,813	9,407	11,113
Valuation (In Thousands)	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	1,636,317
Commercial Construction (New and Remodel):										
Number Issued	3,080	3,383	3,463	3,142	2,852	917*	870	1,202	1,197	905
Valuation (In Thousands)	563,131	630,689	749,640	846,743	1,093,023	907,136*	959,265	775,511	664,729	772,280
Residential Construction (New and Remodel):										
Number Issued	5,978	6,718	6,860	6,466	7,661	1,521*	902	1,259	1,188	1,114
Valuation (In Thousands)	310,464	385,119	410,511	386,280	603,443	383,998*	181,915	264,234	232,882	281,556

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

Major Employers Washoe County-As of 2025

Employer	# of Employees
Renown Regional Medical Center	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
University of Nevada, Reno	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
International Gamin Tech PLC	500-999
Arrow Electronics	500-999
Washoe County Sheriff	500-999

City Charges and Fees



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

The fee schedule increases for FY26/27, that are not development-driven or governed by NRS or RMC, were adjusted by the CPI (2.9%) to recover costs for most areas. The Parks and Recreation department implemented a sliding scale on multiple fees to encourage community engagement and reduce barriers to using open spaces, while the Development Services department consolidated multiple fees in order to provide a more transparent fee structure.

The City Council adopted Resolution No. 9466 regarding service charges and fees for Fiscal Year 26/27 for the City of Reno, Nevada, on May 20, 2026. 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, ensure accountability for the use of public resources, and aid financial management by segregating transactions related to specific governmental functions or activities. A fund is a separate, self-balancing set of accounts established to account for resources that are restricted, committed, assigned, or otherwise designated for particular purposes. The City maintains three primary fund types: governmental, proprietary, and fiduciary. Each fund type is composed of individual funds that serve distinct operational and legal purposes and are described in the sections that follow.

For budgeting purposes, appropriations are established at the fund level and, where applicable, by the department to ensure expenditures remain within authorized spending limits. Departments are responsible for managing expenditures within the budgets adopted for the funds from which they operate. Because many departments administer programs that are supported by multiple funding sources, individual departmental budgets may be allocated across several funds. Conversely, a single fund may support the operations of multiple departments. To provide greater transparency into these relationships, a Department & Fund Matrix is included below, illustrating how City departments utilize and are supported by the various operating and capital funds.

The basis of budgeting generally conforms to the basis of accounting used for each fund type, which facilitates meaningful comparisons between budgeted and actual financial results. The primary exception is the treatment of compensated absences. While the estimated cost of compensated absences is recognized in the City's year-end financial statements in accordance with generally accepted accounting principles (GAAP), these noncash accrued liabilities are not budgeted as current-year expenditures. As a result, budgetary reports and financial statements may differ in this respect, although these differences do not affect the City's compliance with its legally adopted budget.

Department Fund Matrix

		Governmental Funds																									
		General Funds		Special Revenue Funds								Debt Service Funds						Capital Projects Funds									
Proprietary Funds	Enterprise Funds	General Fund	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
		RDA General Funds																									X
	Internal Service Funds	HUD and State Housing Funds																	X								
		Community Assistance Fund																	X								
		Street Fund																			X				X		
		Other Special Revenue Funds											X														
		Room Tax Fund	X												X												
		Court Funds																			X						
General Funds	Forfeiture Funds																						X				
	Opioid Fund									X																	
	Ad Valorem Debt														X												
	Sales Tax Bond (Cabela's) Fund														X												
	Railroad Debt														X												
	Event Center Debt														X												
	Special Assessment Districts Debt														X												
	Redevelopment Agency Debt																								X		
	General Capital Projects					X				X				X					X			X		X			
	Room Surcharge (AB376) Cap. Projects																							X			
Event Center Capital Projects																							X				
Bond Capital Projects																							X				
Parks District Capital																				X							
Capital Tax Fund																	X										
Street Impact Fee Fund																								X			
Enterprise Funds	Sanitary Sewer			X							X	X												X	X		
	Building Enterprise										X																
	Motor Vehicle																	X									
	Risk Retension			X													X										
	Self-Funded Medical																X										
	Self-Funded Workers' Compensation																X										

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.

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 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

These 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

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

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 disasters 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 is 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 the City Council and City Manager's priorities, economic conditions, labor relations, or other factors. Some of the significant policies in effect for this fiscal year are:

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 a 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.

Cost Allocation Plan

The City's Cost Allocation Plan establishes a methodology for identifying, calculating, and allocating the costs of centralized administrative and support services provided by the General Fund to other City funds. These services include finance, human resources, information technology, legal services, communications, risk management, and other support activities that benefit other funds.

The purpose of the Cost Allocation Plan is to ensure the General Fund is appropriately reimbursed for the indirect costs of services provided to other funds. Using accepted cost accounting principles and documented allocation methodologies, the City promotes equitable distribution of administrative expenses, improves financial transparency, and ensures each fund bears its proportionate share of support costs.

The Cost Allocation Plan is reviewed annually to reflect changes in organizational structure, service levels, and operating costs. Estimated cost allocation charges are incorporated into fund budgets during the annual budget process to recover General Fund support costs.

In conjunction with the City's Cost Allocation Plan, a separate Federal Cost Allocation Plan is prepared annually in accordance with Title 2, Code of Federal Regulations (CFR), Part 200. This plan establishes federally compliant indirect cost rates that departments may charge to eligible federal grants and cooperative agreements, allowing recovery of allowable administrative costs while ensuring compliance with federal requirements.

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.

- **October 1, 2025**

General Preparation Begins (October–December): The tentative budget schedule is developed and distributed so that departments can begin the planning process. Budget staff reviews and updates the budget instructions and conducts training workshops with departmental representatives as required or requested. Departments submit CIP/CMP and additional funding requests for the next year.

- **January 1, 2026**

Current Year Re-Projections and Budget Year Development (January - February): Departments, in conjunction with budget staff, re-project current year revenues, salaries and benefits, and services and supplies expenses for the second half of the current year. Budget staff compiles the information which then provides the starting point for the next fiscal year. The departments also complete revenue and salary projections for the coming year and submit their services and supplies and program change requests using the guidelines established by the City Manager. During this period, the City also receives the preliminary and final revenue projections from the State for Ad-Valorem taxes and state-shared revenues. Finance staff meet with each department to review projections and requests.

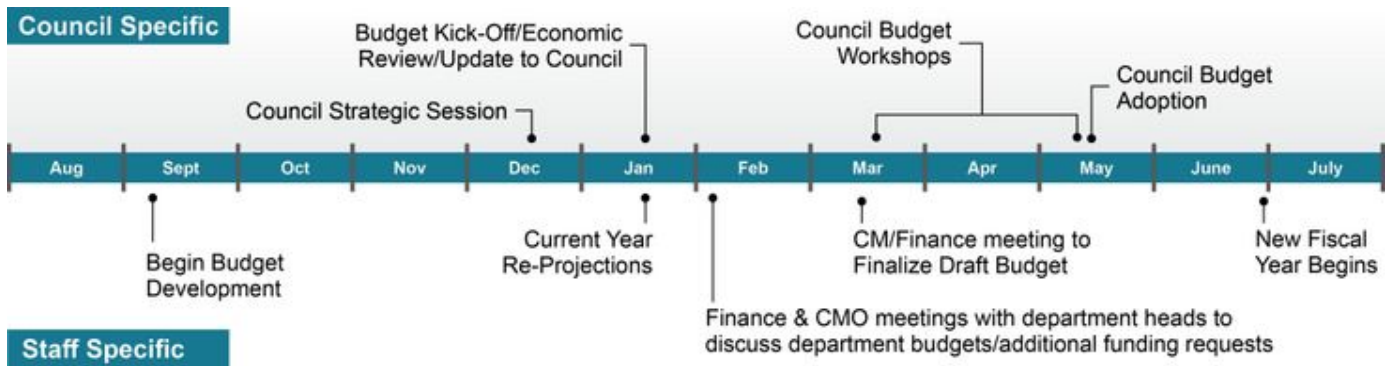
- **March 1, 2026**

Compilation (March): Budget staff compiles all information received from the departments. Based on direction from the City Manager, budget staff prepares the tentative budget for submittal to the State by April 15 and the tentative budget for Council review at scheduled budget workshops and the public hearing to formally adopt the budget.

- **April 1, 2026**

Approval and Execution (April - June): At the direction of the City Manager, the Finance Director presents the budget to Council during a series of budget workshops. Any changes made during this period are compiled and included in the final budget. In May each year (NRS 354.596), the Council holds a public hearing on the tentative budget and any changes made during the workshop sessions. The Council then approves the final budget which must be sent to the State by June 1 (NRS 354.598). The budget staff updates the Adopted Budget, prints and distributes it, with line item reports, to the departments.

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 2026/2027 Position Change Highlights

Reflecting City Council priorities and public input provided during the budget process, personnel changes for the City of Reno continue to adapt to ongoing fiscal challenges due to a combination of slower-than-anticipated revenue growth and increasing costs in key areas. Significant increases in labor and operating costs have been mitigated via a cautious and strategic approach directed by Council. Priority has been given to essential services and programs while making every effort to limit non-critical expenditures. Opportunities to implement operational efficiencies, streamline departmental workflows, and a focus on strategic hiring for vacant positions have mitigated the effects of these fiscal challenges.

By Function, the following notable changes have been made to personnel, including a Reduction in Force (RIF) which eliminated 8 positions during the FY26 budget year:

1. **General Government** — Continued reorganization of the City Manager's Office (CMO) as well as efficiencies in key areas have been implemented for FY27. The creation of the Council & Executive Operations (CEO) department, which absorbed pieces of the administration and council relations functions, is designed to serve the City Council, manage the City's legislative program, and provide support to CMO. In total, 2 new positions were added in the Department of Information Technology (DoIT) focused on providing IT support to Street and Sewer programs. A net reduction of 9 FTEs reflects the elimination of positions that were frozen and unfunded during the FY25 and FY26 budget process.
2. **Public Safety** — Per Council direction, continued investments in the Police, Fire, and Public Safety Dispatch departments have focused on ensuring staffing is prioritized and necessary training, supplies, and operational costs are provided to first-responders. Totals include the elimination of 6 positions that were frozen and unfunded during the FY25 and FY26 budget process.
3. **Public Works** — The Public Works department has eliminated 6 positions that were frozen and unfunded during the FY25 and FY26 budget process.
4. **Culture and Recreation** — The Parks and Recreation department has eliminated 2.75 positions that were frozen and unfunded during the FY25 and FY26 budget process.
5. **Community Support** — Totals reflect the consolidation of the Business Licensing and Code Enforcement departments into a singular department and the elimination of 11 frozen and unfunded positions in the Development Services and Business Licensing and Code Enforcement (BLCE) departments.

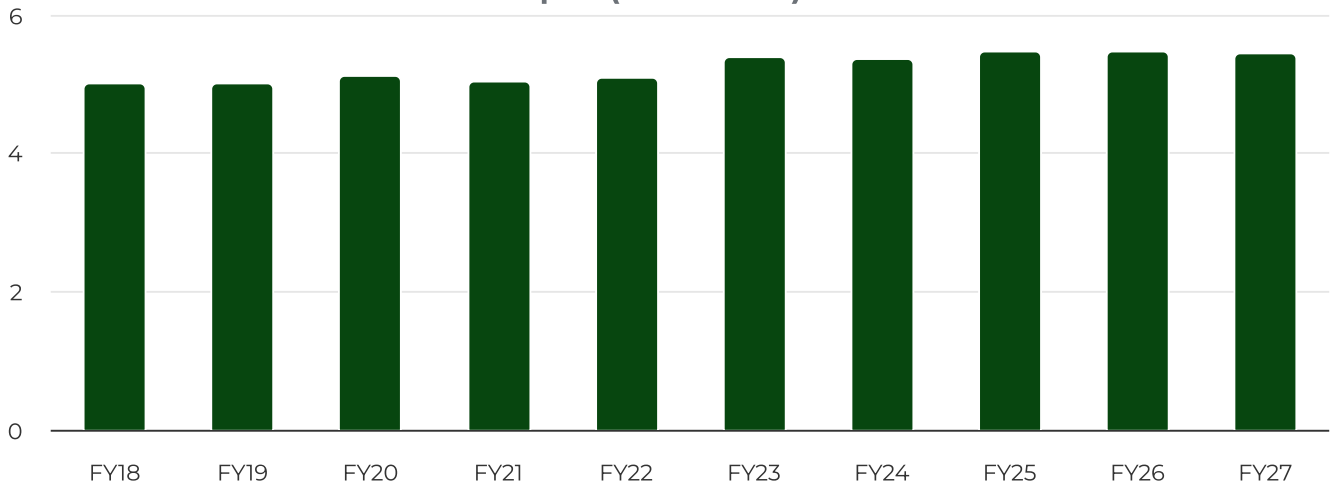
*A complete list of eliminated positions can be found at the end of this section.

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.

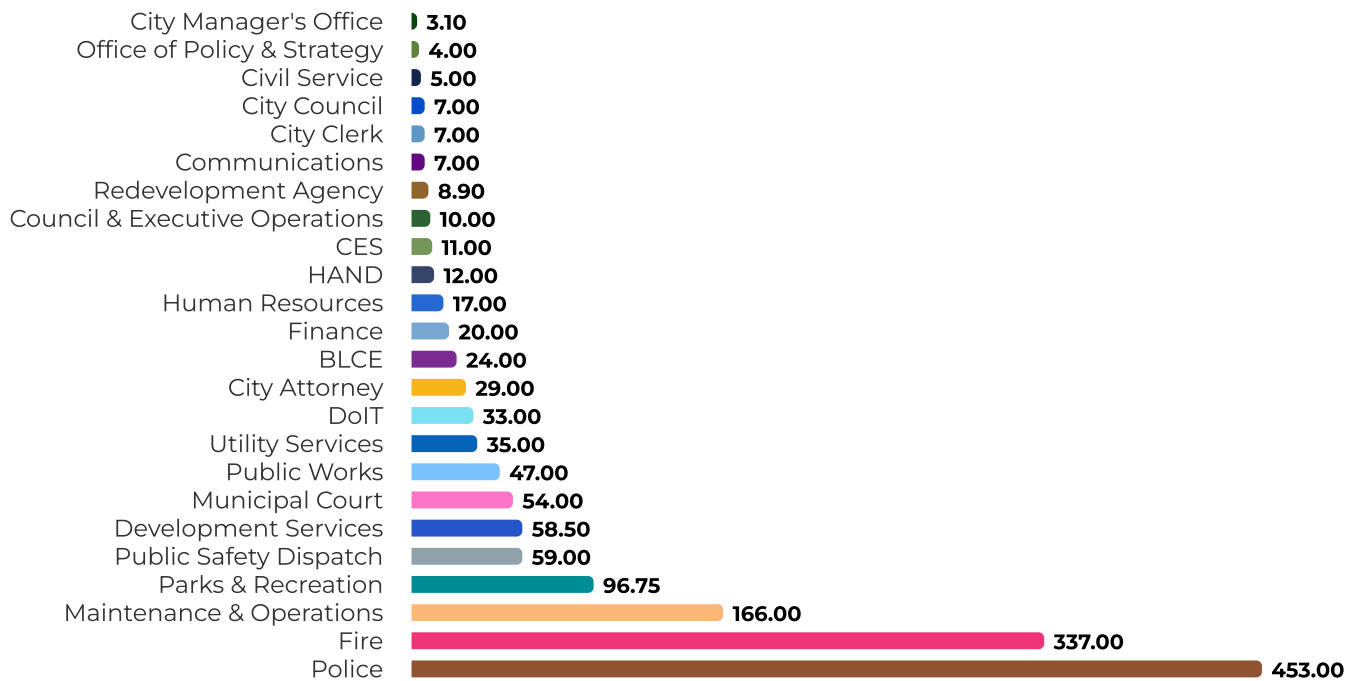
Function	Actual Prior Year Ending 6/30/25	Budget Year Ending 6/30/26	Budget Year Ending 6/30/27
General Government	160.86	149.51	146.21
Judicial	54.14	54.14	54.14
Public Safety	854.00	854.00	854.00
Public Works	151.43	146.16	145.23
Culture and Recreation	184.02	184.02	182.27
Community Support	106.40	116.90	92.90
Utilities	111.60	116.88	117.80
TOTAL*	1622.45	1621.60	1589.55

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

FTE's Per Capita (Thousands) FY18-FY27



FY27 FTE's by Department - 1,504.25 Total



BLCE = Business Licensing & Code Enforcement

CES = Community Engagement & Services

DoIT = Department of Information Technology

HAND = Housing & Neighborhood Development

RDA = Redevelopment Agency

Personnel Changes

Position	Approved 2024/2025	Approved 2025/2026	Mid Year 2025/2026	Ending 2025/2026	Requested 2026/2027	Approved 2026/2027
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	-	3.00	(3.00)	-	-	-
Council Relations Manager	-	1.00	(1.00)	-	-	-
Management Assistant	-	1.00	(1.00)	-	-	-
Mayoral Relations Administrator	-	1.00	(1.00)	-	-	-
<i>Program Total</i>	<i>-</i>	<i>6.00</i>	<i>(6.00)</i>	<i>-</i>	<i>-</i>	<i>-</i>
City Council Total FTE's	7.00	13.00	(6.00)	7.00	-	7.00

Business Licensing and Code Enforcement						
Business Licensing						
Business License Compliance Officer	4.00	3.40	-	3.40	-	3.40
Business License Tech Supervisor	1.00	0.60	-	0.60	-	0.60
Business License Technician	3.00	4.75	-	4.75	-	4.75
Director of Licensing and Code Enforcement	1.00	0.50	(0.15)	0.35	-	0.35
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	-	-	-	-	-
Program Assistant	1.00	-	-	-	-	-
<i>Program Total</i>	<i>12.00</i>	<i>9.95</i>	<i>(0.15)</i>	<i>9.80</i>	<i>-</i>	<i>9.80</i>
Code Enforcement						
Code Enforcement Officer I	-	-	1.00	1.00	-	1.00
Code Enforcement Officer II	-	-	7.00	7.00	(1.00)	6.00
Code Enforcement Manager	-	-	1.00	1.00	-	1.00
Director of Licensing and Code Enforcement	-	-	0.35	0.35	-	0.35
Management Analyst	-	-	1.00	1.00	-	1.00
Program Assistant	-	-	1.00	1.00	-	1.00
Senior Code Enforcement Officer	-	-	1.00	1.00	-	1.00
<i>Program Total</i>	<i>-</i>	<i>-</i>	<i>12.35</i>	<i>12.35</i>	<i>(1.00)</i>	<i>11.35</i>
Program and Service Management						
Business License Tech Supervisor	-	0.35	-	0.35	-	0.35
Director of Business Licensing	-	0.35	(0.05)	0.30	-	0.30
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>1.55</i>	<i>(0.05)</i>	<i>1.50</i>	<i>-</i>	<i>1.50</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)	-	-	-
Licensing and Revenue Officer Supervisor	-	0.15	-	0.15	-	0.15

Position	Approved 2024/2025	Approved 2025/2026	Mid Year 2025/2026	Ending 2025/2026	Requested 2026/2027	Approved 2026/2027
Management Analyst	-	0.30	-	0.30	-	0.30
<i>Program Total</i>	-	1.50	(0.15)	1.35	-	1.35
Business Licensing & Code Enforcement Total FTE's	12.00	13.00	12.00	25.00	(1.00)	24.00

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)	-	-	-
Deputy City Attorney III	8.50	7.50	1.00	8.50	-	8.50
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>	13.25	13.25	-	13.25	-	13.25
Criminal Division						
City Attorney	0.25	0.25	-	0.25	-	0.25
Deputy City Attorney II	6.00	6.00	-	6.00	-	6.00
Legal Secretary	2.00	2.00	1.00	3.00	-	3.00
Management Assistant	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>	13.25	13.25	-	13.25	-	13.25
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>	1.50	1.50	-	1.50	-	1.50
Sewer Management						
Deputy City Attorney III	1.00	1.00	-	1.00	-	1.00
<i>Program Total</i>	1.00	1.00	-	1.00	-	1.00
City Attorney Total FTE's	29.00	29.00	-	29.00	-	29.00

City Clerk						
Cashiering/Parking Tickets						
Office Assistant II	3.50	4.00	(1.00)	3.00	-	3.00
<i>Program Total</i>	3.50	4.00	(1.00)	3.00	-	3.00
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	1.00	1.00	-	1.00	(1.00)	-
<i>Program Total</i>	3.00	3.00	-	3.00	(1.00)	2.00
Records Management						
Management Analyst	1.00	1.00	-	1.00	(1.00)	-
Office Assistant II	0.50	-	-	-	-	-
Program Assistant	1.00	1.00	(1.00)	-	-	-
Records Management Program Coordinator	1.00	1.00	-	1.00	-	1.00

Position	Approved 2024/2025	Approved 2025/2026	Mid Year 2025/2026	Ending 2025/2026	Requested 2026/2027	Approved 2026/2027
Records System Manager	1.00	1.00	-	1.00	-	1.00
<i>Program Total</i>	<i>4.50</i>	<i>4.00</i>	<i>(1.00)</i>	<i>3.00</i>	<i>(1.00)</i>	<i>2.00</i>
City Clerk Total FTE's	11.00	11.00	(2.00)	9.00	(2.00)	7.00

City Manager's Office						
Administration						
Administrative Secretary	1.00	-	-	-	-	-
Agenda Manager	1.00	1.00	(1.00)	-	-	-
Agenda Coordinator	-	1.00	(1.00)	-	-	-
Assistant City Manager	2.75	2.75	(0.65)	2.10	-	2.10
Assistant to the City Manager	1.00	-	-	-	-	-
City Manager	1.00	1.00	-	1.00	-	1.00
Executive Implementation Strategist	-	1.00	(1.00)	-	-	-
Internal Auditor	1.00	-	-	-	-	-
Management Assistant	1.00	-	-	-	-	-
Mayoral Relations Administrator	1.00	-	-	-	-	-
Office Assistant II	-	1.00	(1.00)	-	-	-
Staff Auditor	1.00	-	-	-	-	-
<i>Program Total</i>	<i>10.75</i>	<i>7.75</i>	<i>(4.65)</i>	<i>3.10</i>	<i>-</i>	<i>3.10</i>
Arts & Culture						
Management Assistant	1.00	-	-	-	-	-
Program Assistant	2.00	1.00	(1.00)	-	-	-
Public Art Coordinator	-	1.00	(1.00)	-	-	-
Senior Management Analyst	1.00	1.00	(1.00)	-	-	-
<i>Program Total</i>	<i>4.00</i>	<i>3.00</i>	<i>(3.00)</i>	<i>-</i>	<i>-</i>	<i>-</i>
Clean & Safe						
Clean & Safe Coordinator	1.00	-	-	-	-	-
Clean & Safe Manager	1.00	-	-	-	-	-
Community Outreach Program Coordinator	1.00	-	-	-	-	-
<i>Program Total</i>	<i>3.00</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Community Relations						
Community Relationships Program Manager	1.00	-	-	-	-	-
Director of Community Relations	1.00	-	-	-	-	-
Senior Program Coordinator	1.00	-	-	-	-	-
<i>Program Total</i>	<i>3.00</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Council Relations						
Citizen Services Representative	2.00	-	-	-	-	-
Community Liaison	3.00	-	-	-	-	-
Council Relations Manager	1.00	-	-	-	-	-
Digital Experience Manager	1.00	-	-	-	-	-
Lead Citizen Services Representative	1.00	-	-	-	-	-
<i>Program Total</i>	<i>8.00</i>	<i>-</i>	<i>-</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	-	-	-	-	-
Revitalization Manager	0.75	-	-	-	-	-
<i>Program Total</i>	<i>2.75</i>	<i>1.00</i>	<i>(1.00)</i>	<i>-</i>	<i>-</i>	<i>-</i>

Position	Approved 2024/2025	Approved 2025/2026	Mid Year 2025/2026	Ending 2025/2026	Requested 2026/2027	Approved 2026/2027
Internal Audit						
Internal Auditor	-	1.00	(1.00)	-	-	-
Staff Auditor	-	1.00	(1.00)	-	-	-
<i>Program Total</i>	-	2.00	(2.00)	-	-	-
Office of Strategy & Policy						
Director of the Office of Policy and Strategy	1.00	-	-	-	-	-
Legislative Relations Program Manager	1.00	-	-	-	-	-
Senior Management Analyst	1.00	-	-	-	-	-
Strategic Initiatives Manager	1.00	-	-	-	-	-
Urban Economist	1.00	-	-	-	-	-
<i>Program Total</i>	5.00	-	-	-	-	-
Regional Infrastructure						
Management Analyst	1.00	1.00	(1.00)	-	-	-
Regional Infrastructure Administrator	1.00	1.00	(1.00)	-	-	-
<i>Program Total</i>	2.00	2.00	(2.00)	-	-	-
Security Management						
Security Manager	1.00	1.00	(1.00)	-	-	-
<i>Program Total</i>	1.00	1.00	(1.00)	-	-	-
Sustainability						
Management Analyst	1.00	-	-	-	-	-
Sustainability Program Manager	1.00	-	-	-	-	-
<i>Program Total</i>	2.00	-	-	-	-	-
City Manager's Office Total FTE's	41.50	16.75	(13.65)	3.10	-	3.10

Civil Service Commission						
Workforce Planning & Development						
Chief Examiner	1.00	1.00	-	1.00	-	1.00
Civil Service Specialist	2.00	1.00	-	1.00	-	1.00
Civil Service Analyst	2.00	3.00	-	3.00	-	3.00
<i>Program Total</i>	5.00	5.00	-	5.00	-	5.00
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)	-	-	-
Code Enforcement Officer II	6.00	5.00	(5.00)	-	-	-
Director of Code Compliance and Parking Enforcement	1.00	-	-	-	-	-
Management Assistant	1.00	1.00	(1.00)	-	-	-
Parking Enforcement Officer	3.00	-	-	-	-	-
Program Assistant	2.00	1.00	(1.00)	-	-	-
Senior Code Enforcement Officer	2.00	2.00	(2.00)	-	-	-
Senior Parking Enforcement Officer	1.00	-	-	-	-	-
<i>Program Total</i>	18.00	11.00	(11.00)	-	-	-
Code Enforcement Total FTE's	18.00	11.00	(11.00)	-	-	-

Position	Approved 2024/2025	Approved 2025/2026	Mid Year 2025/2026	Ending 2025/2026	Requested 2026/2027	Approved 2026/2027
Communications						
Strategic Communications						
Communications Manager	1.00	1.00	-	1.00	-	1.00
Director of Communications	1.00	1.00	-	1.00	-	1.00
Graphic Designer	1.00	1.00	-	1.00	-	1.00
Management Analyst	1.00	1.00	-	1.00	-	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>3.00</i>	<i>-</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>3.00</i>	<i>-</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>2.00</i>	<i>-</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>3.00</i>	<i>-</i>	<i>3.00</i>	<i>-</i>	<i>3.00</i>
Community Engagement & Serv Total FTE's	-	11.00	-	11.00	-	11.00

Council and Executive Operations						
Administration						
Director of Council and Executive Operations	-	-	1.00	1.00	-	1.00
Management Assistant	-	-	1.00	1.00	-	1.00
Senior Management Analyst	-	-	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>
Agenda Management						
Agenda Coordinator	-	-	1.00	1.00	-	1.00
Agenda Manager	-	-	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>
Council Relations						
Community Liaison	-	-	3.00	3.00	(1.00)	2.00
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>5.00</i>	<i>5.00</i>	<i>(1.00)</i>	<i>4.00</i>

Position	Approved 2024/2025	Approved 2025/2026	Mid Year 2025/2026	Ending 2025/2026	Requested 2026/2027	Approved 2026/2027
Security Management						
Security Manager	-	-	1.00	1.00	-	1.00
<i>Program Total</i>	-	-	1.00	1.00	-	1.00
Council and Executive Operations Total FTE's	-	-	11.00	11.00	(1.00)	10.00

Development Services						
Building						
Application Support Technician	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	5.00	5.00	(1.00)	4.00	-	4.00
Building Inspector II	5.00	5.00	-	5.00	-	5.00
Code Enforcement Officer II	-	1.00	(1.00)	-	-	-
Combination Inspector	5.00	5.00	-	5.00	-	5.00
Development Permit Specialist	2.00	3.00	-	3.00	-	3.00
Development Permit Tech	10.00	9.00	-	9.00	(3.00)	6.00
Management Analyst	1.00	0.50	(0.50)	-	-	-
Management Assistant	1.00	0.50	-	0.50	(0.50)	-
Permit Services Supervisor	1.00	1.00	-	1.00	-	1.00
Planning Manager	2.00	2.00	(1.00)	1.00	-	1.00
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>	43.00	43.00	(5.50)	37.50	(3.50)	34.00
Engineering						
Associate Civil Engineer	2.00	2.00	-	2.00	-	2.00
Engineering Manager	1.00	1.00	-	1.00	(1.00)	-
Planning Manager	-	-	1.00	1.00	-	1.00
Senior Civil Engineer	1.00	1.00	-	1.00	-	1.00
Senior Engineering Technician I	1.00	1.00	-	1.00	-	1.00
Senior Engineering Technician II	1.00	1.00	-	1.00	-	1.00
<i>Program Total</i>	6.00	6.00	1.00	7.00	(1.00)	6.00
Planning						
Assistant Director of Development Services	1.00	1.00	(1.00)	-	-	-
Assistant Planner	4.00	3.00	-	3.00	(3.00)	-
Associate Planner	4.00	3.00	-	3.00	(1.00)	2.00
Associate Planner Specialist	1.00	1.00	-	1.00	(1.00)	-
GIS Analyst	1.00	1.00	(1.00)	-	-	-
Management Analyst	1.00	0.50	-	0.50	(0.50)	-
Planning Administrator	-	-	1.00	1.00	-	1.00
Planning Assistant	1.00	1.00	(0.50)	0.50	-	0.50
Planning Manager	1.00	1.00	(1.00)	-	-	-
Planning Technician	2.00	1.00	-	1.00	(1.00)	-
Principal Planner	1.00	1.00	-	1.00	-	1.00
Program Assistant	-	-	2.00	2.00	-	2.00
Senior Management Analyst	-	1.00	-	1.00	-	1.00

Position	Approved 2024/2025	Approved 2025/2026	Mid Year 2025/2026	Ending 2025/2026	Requested 2026/2027	Approved 2026/2027
Senior Planner	1.00	1.00	-	1.00	-	1.00
<i>Program Total</i>	<i>18.00</i>	<i>15.50</i>	<i>(0.50)</i>	<i>15.00</i>	<i>(6.50)</i>	<i>8.50</i>
Program and Service Management						
Assistant Director of Development Services	-	-	2.00	2.00	-	2.00
Director of Development Services	1.00	1.00	-	1.00	-	1.00
Management Analyst	1.00	1.00	0.50	1.50	(0.50)	1.00
Management Assistant	2.00	2.50	-	2.50	(0.50)	2.00
Senior Management Analyst	1.00	-	1.00	1.00	-	1.00
<i>Program Total</i>	<i>5.00</i>	<i>4.50</i>	<i>3.50</i>	<i>8.00</i>	<i>(1.00)</i>	<i>7.00</i>
Regional Infrastructure						
Regional Infrastructure Administrator	-	-	1.00	1.00	-	1.00
Senior 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>
Sewer Infrastructure						
Development Permit Tech	-	-	-	-	1.00	1.00
<i>Program Total</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>1.00</i>	<i>1.00</i>
Development Services Total FTE's	72.00	69.00	0.50	69.50	(11.00)	58.50

Finance						
Financial Management						
Accountant	1.00	1.00	-	1.00	-	1.00
Accounting Assistant	2.00	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	-	-	-	-	-
Management Analyst	2.00	2.00	(1.00)	1.00	-	1.00
Management Assistant	1.00	1.00	-	1.00	-	1.00
Program Assistant	1.00	1.00	(1.00)	-	-	-
Senior Management Analyst	1.00	1.00	-	1.00	-	1.00
<i>Program Total</i>	<i>14.00</i>	<i>14.00</i>	<i>(2.00)</i>	<i>12.00</i>	<i>-</i>	<i>12.00</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>(2.00)</i>	<i>-</i>
Sewer Collection						
Accounting Assistant	4.00	5.00	-	5.00	-	5.00
Management Analyst	1.00	-	-	-	-	-
Management Assistant	2.00	2.00	-	2.00	-	2.00
Senior Management Analyst	-	-	-	-	-	-
Utility Billing Manager	1.00	1.00	-	1.00	-	1.00
<i>Program Total</i>	<i>8.00</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	(2.00)	20.00

Position	Approved 2024/2025	Approved 2025/2026	Mid Year 2025/2026	Ending 2025/2026	Requested 2026/2027	Approved 2026/2027
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
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	2.00	-	2.00	-	2.00
EMS Coordinator	2.00	2.00	-	2.00	-	2.00
EMS Division Chief	-	-	1.00	1.00	-	1.00
EMS Program Manager	1.00	1.00	(1.00)	-	-	-
Management Assistant	-	1.00	-	1.00	-	1.00
Paramedic	12.00	13.00	-	13.00	-	13.00
<i>Program Total</i>	18.00	19.00	-	19.00	-	19.00
Emergency Operations						
Battalion Chief	8.00	8.00	-	8.00	-	8.00
Fire Captain (Suppression)	48.00	48.00	1.00	49.00	-	49.00
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	1.00	260.00	-	260.00
Fire Prevention						
Arson Investigator	-	2.00	1.00	3.00	-	3.00
Fire Battalion Chief/Fire Marshall	1.00	1.00	-	1.00	-	1.00
Fire Captain	3.00	3.00	-	3.00	-	3.00
Fire Prevention Inspector II	11.00	9.00	(1.00)	8.00	-	8.00
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	5.00	4.00	-	4.00	-	4.00
<i>Program Total</i>	7.00	6.00	-	6.00	-	6.00
Safety and Training						
Battalion Chief	1.00	1.00	-	1.00	-	1.00
Fire Captain (Training)	3.00	3.00	(1.00)	2.00	-	2.00
<i>Program Total</i>	4.00	4.00	(1.00)	3.00	-	3.00
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	313.00	337.00	-	337.00	-	337.00

Position	Approved 2024/2025	Approved 2025/2026	Mid Year 2025/2026	Ending 2025/2026	Requested 2026/2027	Approved 2026/2027
Housing & Neighborhood Development						
HAND						
Director of Housing and Neighborhood Development	1.00	1.00	-	1.00	-	1.00
Housing Compliance Coordinator	-	-	1.00	1.00	-	1.00
Housing Coordinator	1.00	2.00	-	2.00	-	2.00
Housing Manager	3.00	3.00	(1.00)	2.00	-	2.00
Management Analyst	-	1.00	-	1.00	-	1.00
Management Assistant	3.00	2.00	-	2.00	-	2.00
Neighborhood Coordinator	1.00	1.00	-	1.00	-	1.00
Program Assistant	3.00	2.00	-	2.00	-	2.00
<i>Program Total</i>	<i>12.00</i>	<i>12.00</i>	<i>-</i>	<i>12.00</i>	<i>-</i>	<i>12.00</i>
HAND Total FTE's	12.00	12.00	-	12.00	-	12.00

Human Resources						
Employee Services						
Assistant Director of Human Resources	2.00	1.00	-	1.00	(1.00)	-
Benefits Manager	1.00	1.00	-	1.00	-	1.00
Director of Human Resources	1.00	1.00	-	1.00	-	1.00
Employee Relations Manager	-	1.00	-	1.00	-	1.00
Human Resources Benefits Specialist	1.00	1.00	-	1.00	-	1.00
Human Resources Business Partner	-	3.00	-	3.00	-	3.00
Human Resources Infrastructure Analyst	-	1.00	-	1.00	(1.00)	-
Human Resources Technician	2.00	2.00	-	2.00	(1.00)	1.00
Labor Relations Manager	1.00	1.00	-	1.00	-	1.00
Management Analyst	4.00	-	-	-	-	-
Organizational Development Manager	1.00	1.00	-	1.00	-	1.00
<i>Program Total</i>	<i>13.00</i>	<i>13.00</i>	<i>-</i>	<i>13.00</i>	<i>(3.00)</i>	<i>10.00</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	20.00	20.00	-	20.00	(3.00)	17.00

Information Technology						
Technology						
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	2.00	-	2.00
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

Position	Approved 2024/2025	Approved 2025/2026	Mid Year 2025/2026	Ending 2025/2026	Requested 2026/2027	Approved 2026/2027
Information Technology Manager	2.00	2.00	-	2.00	-	2.00
Management Analyst	1.00	-	-	-	-	-
Management Assistant	1.00	1.00	-	1.00	-	1.00
Network Analyst	1.00	1.00	-	1.00	1.00	2.00
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	3.00	3.00	-	3.00	-	3.00
Server Administrator	1.00	1.00	-	1.00	-	1.00
Systems Analyst	4.00	5.00	-	5.00	1.00	6.00
<i>Program Total</i>	<i>29.00</i>	<i>30.00</i>	<i>1.00</i>	<i>31.00</i>	<i>2.00</i>	<i>33.00</i>
Information Technology Total FTE's	29.00	30.00	1.00	31.00	2.00	33.00

Maintenance & Operations						
Downtown Maintenance						
Maintenance Worker I	2.00	1.00		1.00	-	1.00
Maintenance Worker III	1.00	1.00	-	1.00	-	1.00
<i>Program Total</i>	<i>3.00</i>	<i>2.00</i>	<i>-</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)	-	-	-
Director of Maintenance & Operations	0.05	-	-	-	-	-
Facility Maintenance Worker	-	-	1.00	1.00	-	1.00
Maintenance & Operations Manager	1.00	1.00	-	1.00	-	1.00
Maintenance Technician	13.00	13.00	(1.00)	12.00	-	12.00
Management Analyst	1.10	1.00	-	1.00	-	1.00
Management Assistant	0.05	-	-	-	-	-
Program Assistant	0.25	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)	-	-	-
Safety and Training Specialist	0.10	-	-	-	-	-
Training & Development Specialist	0.10	0.10	(0.10)	-	-	-
<i>Program Total</i>	<i>17.75</i>	<i>17.65</i>	<i>(0.40)</i>	<i>17.25</i>	<i>-</i>	<i>17.25</i>
Fleet Management						
Administrative Services Manager	0.10	0.10	-	0.10	-	0.10
Director of Maintenance & Operations	0.05	0.10	-	0.10	-	0.10
Equipment Mechanic	8.00	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	-	1.00
Maintenance & Operations Manager	1.00	1.00	-	1.00	-	1.00
Management Assistant	0.05	0.10	-	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	-	-	-	-	-
Senior Equipment Mechanic	1.00	1.00	-	1.00	-	1.00
Senior Equipment Service Writer	1.00	1.00	-	1.00	-	1.00

Position	Approved 2024/2025	Approved 2025/2026	Mid Year 2025/2026	Ending 2025/2026	Requested 2026/2027	Approved 2026/2027
Training & Development Specialist	0.10	0.10	-	0.10	-	0.10
<i>Program Total</i>	<i>16.40</i>	<i>16.50</i>	<i>-</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>6.00</i>	<i>-</i>	<i>6.00</i>	<i>-</i>	<i>6.00</i>
Paint and Sign						
Maintenance Worker I	7.00	8.00		8.00	-	8.00
Maintenance Worker II	1.00	1.00		1.00	-	1.00
Maintenance Worker III	5.00	4.00		4.00	-	4.00
<i>Program Total</i>	<i>13.00</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)	-	-	-
Equipment Supply Technician	-	1.00	-	1.00	-	1.00
Fabrication Specialist	1.00	-	-	-	-	-
Maintenance Worker I	17.00	17.00	-	17.00	-	17.00
Maintenance Worker II	10.00	10.00	-	10.00	-	10.00
Maintenance Worker III	6.00	6.00	-	6.00	-	6.00
<i>Program Total</i>	<i>34.00</i>	<i>34.40</i>	<i>(0.40)</i>	<i>34.00</i>	<i>-</i>	<i>34.00</i>
Program & Service Administration						
Administrative Services Manager	0.80	-	0.90	0.90	-	0.90
Building Systems Engineer	-	0.90	0.10	1.00	-	1.00
Director of Maintenance & Operations	0.90	0.90	-	0.90	-	0.90
Fabrication Specialist	-	2.00	-	2.00	-	2.00
Maintenance & Operations Manager	2.00	2.00	-	2.00	-	2.00
Management Analyst	0.90	-	-	-	-	-
Management Assistant	0.90	0.90	-	0.90	-	0.90
Program Assistant	2.75	2.75	-	2.75	-	2.75
Public Works Crew Supervisor	7.00	7.00	-	7.00	-	7.00
Safety and Training Analyst	-	0.80	0.10	0.90	-	0.90
Safety and Training Specialist	0.80	-	-	-	-	-
Training & Development Specialist	0.80	0.80	0.10	0.90	-	0.90
<i>Program Total</i>	<i>16.85</i>	<i>18.05</i>	<i>1.20</i>	<i>19.25</i>	<i>-</i>	<i>19.25</i>
Sewer & Storm System Maintenance						
Administrative Services Manager	-	0.40	(0.40)	-	-	-
Fabrication Specialist	1.00	-	-	-	-	-
Lift Station Technician	4.00	-	-	-	-	-
Maintenance Worker I	21.00	11.00	-	11.00	-	11.00
Maintenance Worker II	2.00	1.00	-	1.00	-	1.00
Maintenance Worker III	18.00	10.00	-	10.00	-	10.00
<i>Program Totals</i>	<i>46.00</i>	<i>22.40</i>	<i>(0.40)</i>	<i>22.00</i>	<i>-</i>	<i>22.00</i>
Stormwater System Maintenance						
Maintenance Worker I	-	8.00		8.00	-	8.00
Maintenance Worker II	-	1.00		1.00	-	1.00

Position	Approved 2024/2025	Approved 2025/2026	Mid Year 2025/2026	Ending 2025/2026	Requested 2026/2027	Approved 2026/2027
Maintenance Worker III	-	8.00		8.00	-	8.00
<i>Program Totals</i>	-	17.00	-	17.00	-	17.00
Street Sweeping						
Maintenance Worker II	4.00	4.00	-	4.00	-	4.00
Maintenance Worker III	3.00	3.00	-	3.00	-	3.00
<i>Program Total</i>	7.00	7.00	-	7.00	-	7.00
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	-	1.00
Traffic Signal Mechanic	4.00	4.00	-	4.00	-	4.00
Traffic Signal Technician	4.00	4.00	-	4.00	-	4.00
<i>Program Total</i>	10.00	10.00	-	10.00	-	10.00
Maintenance & Operations Total FTE's	166.00	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	-	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 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	4.00	4.00	-	4.00	-	4.00
Specialty Court Coordinator	1.00	1.00	-	1.00	-	1.00
<i>Program Total</i>	54.00	54.00	-	54.00	-	54.00
Municipal Court Total FTE's	54.00	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)	-	-	-
Management Assistant	-	-	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>	-	4.00	-	4.00	-	4.00
Office of Policy & Strategy Total FTE's	-	4.00	-	4.00	-	4.00

Position	Approved 2024/2025	Approved 2025/2026	Mid Year 2025/2026	Ending 2025/2026	Requested 2026/2027	Approved 2026/2027
Parks and Recreation						
Aquatics						
Custodian	1.00	-	-	-	-	-
Head Pool Operator	3.00	3.00	-	3.00	-	3.00
Recreation Assistant	1.00	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	2.00	1.00	-	1.00	-	1.00
Recreation Supervisor	1.50	1.50	(1.00)	0.50	-	0.50
<i>Program Total</i>	<i>9.00</i>	<i>8.00</i>	<i>(1.00)</i>	<i>7.00</i>	<i>-</i>	<i>7.00</i>
Athletics						
Recreation Manager	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>1.75</i>	<i>-</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)	-	-	-
Recreation Assistant	2.00	2.00	-	2.00	-	2.00
Recreation Leader	0.75	-	-	-	-	-
Recreation Manager	1.00	0.25	-	0.25	-	0.25
Recreation Program Coordinator	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>6.75</i>	<i>(1.00)</i>	<i>5.75</i>	<i>-</i>	<i>5.75</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	-	-	-	-	-	-
Park Maintenance Supervisor	2.00	2.00	-	2.00	-	2.00
Park Maintenance Worker I	5.00	6.00	1.00	7.00	-	7.00
Park Maintenance Worker II	15.00	15.00	(1.00)	14.00	-	14.00
Park Manager	1.00	1.00	-	1.00	-	1.00
Park Ranger	3.00	-	-	-	-	-
Project Manager - Parks Planner	1.00	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
<i>Program Total</i>	<i>38.00</i>	<i>36.00</i>	<i>-</i>	<i>36.00</i>	<i>-</i>	<i>36.00</i>
Park Planning & Development						
Parks Fund Development Manager	1.00	-	-	-	-	-
Park Ranger	-	3.00	-	3.00	-	3.00
Park Ranger Supervisor	-	1.00	-	1.00	-	1.00
Recreation Manager	-	1.00	-	1.00	(1.00)	-
Recreation Program Manager	-	1.00	(1.00)	-	-	-
River Ranger	2.00	3.00	-	3.00	-	3.00

Position	Approved 2024/2025	Approved 2025/2026	Mid Year 2025/2026	Ending 2025/2026	Requested 2026/2027	Approved 2026/2027
Senior Recreation Leader	-	1.00	(1.00)	-	-	-
<i>Program Total</i>	<i>3.00</i>	<i>10.00</i>	<i>(2.00)</i>	<i>8.00</i>	<i>(1.00)</i>	<i>7.00</i>
Program and Service Management						
Accounting Assistant	1.00	1.00		1.00	-	1.00
Administrative Secretary	1.00	-	-	-	-	-
Director of Parks & Recreation	1.00	1.00	-	1.00	-	1.00
Management Analyst	1.00	1.00	(1.00)	-	-	-
Management Assistant	-	1.00	-	1.00	-	1.00
Office Assistant II	1.00	1.00	-	1.00	(1.00)	-
Park Fund Development Manager	-	1.00	-	1.00	-	1.00
Program Assistant	-	-	2.00	2.00	-	2.00
Recreation Manager	-	-	0.50	0.50	-	0.50
Recreation Program Assistant	1.00	1.00	-	1.00	-	1.00
<i>Program Total</i>	<i>6.00</i>	<i>7.00</i>	<i>1.50</i>	<i>8.50</i>	<i>(1.00)</i>	<i>7.50</i>
Outdoor Recreation						
Recreation Manager	-	-	0.25	0.25	-	0.25
Recreation Program Coordinator	-	-	1.00	1.00	-	1.00
Recreation Supervisor	-	-	1.00	1.00	-	1.00
Senior Recreation Leader	-	-	1.00	1.00	-	1.00
<i>Program Total</i>	<i>-</i>	<i>-</i>	<i>3.25</i>	<i>3.25</i>	<i>-</i>	<i>3.25</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>
Special Events						
Activation Coordinator	-	-	1.00	1.00	-	1.00
Recreation Manager	-	-	0.25	0.25	-	0.25
<i>Program Total</i>	<i>-</i>	<i>-</i>	<i>1.25</i>	<i>1.25</i>	<i>-</i>	<i>1.25</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	2.25	3.00		3.00	(0.75)	2.25
Recreation Manager	0.80	0.80		0.80	-	0.80
Recreation Program Coordinator	3.00	3.00		3.00	-	3.00
Recreation Supervisor	1.00	1.00		1.00	-	1.00
Senior Recreation Leader	13.50	11.00		11.00	-	11.00
<i>Program Total</i>	<i>20.55</i>	<i>18.80</i>	<i>-</i>	<i>18.80</i>	<i>(0.75)</i>	<i>18.05</i>
Parks & Recreation Total FTE's	95.50	97.50	2.00	99.50	(2.75)	96.75

Police						
Crime Prevention						
Assistant Chief of Police	1.00	-	-	-	-	-
Captain	3.00	-	-	-	-	-

Position	Approved 2024/2025	Approved 2025/2026	Mid Year 2025/2026	Ending 2025/2026	Requested 2026/2027	Approved 2026/2027
Lieutenant	4.00	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	-	-	-	-	-
Police Officer	183.00	193.00	2.00	195.00	(6.00)	189.00
Police Services Specialist	-	6.00	1.00	7.00	-	7.00
Police Services Specialist II	-	1.00	-	1.00	-	1.00
Police Services Supervisor	-	1.00	-	1.00	-	1.00
Sergeant	26.00	25.00	(4.00)	21.00	-	21.00
<i>Program Total</i>	<i>226.00</i>	<i>237.00</i>	<i>(1.00)</i>	<i>236.00</i>	<i>(6.00)</i>	<i>230.00</i>
Forensic Investigation Services						
Criminalist I	-	3.00	-	3.00	-	3.00
Criminalist Technician	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>6.00</i>	<i>6.00</i>	<i>-</i>	<i>6.00</i>	<i>-</i>	<i>6.00</i>
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	(1.00)	12.00	-	12.00
Sergeant	2.00	2.00	(2.00)	-	-	-
<i>Program Total</i>	<i>20.00</i>	<i>20.00</i>	<i>(3.00)</i>	<i>17.00</i>	<i>-</i>	<i>17.00</i>
Investigations						
Assistant Chief of Police	1.00	-	-	-	-	-
Background Investigations Unit Manager	-	-	1.00	1.00	-	1.00
Community Service Officer	1.00	-	-	-	-	-
Crime Analyst	3.00	3.00	(1.00)	2.00	-	2.00
Lieutenant	2.00	1.00	1.00	2.00	-	2.00
Office Assistant II	1.00	1.00	-	1.00	-	1.00
Police Officer	59.00	52.00	(1.00)	51.00	-	51.00
Police Services Specialist I	7.00	1.00	(1.00)	-	-	-
Police Services Specialist II	1.00	-	-	-	-	-
Police Services Supervisor	1.00	-	-	-	-	-
Program Assistant	1.00	-	-	-	-	-
Sergeant	9.00	10.00	3.00	13.00	-	13.00
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>95.00</i>	<i>77.00</i>	<i>2.00</i>	<i>79.00</i>	<i>-</i>	<i>79.00</i>
Mobile Enforcement Team						
Police Officer	14.00	8.00	-	8.00	-	8.00
Sergeant	1.00	1.00	2.00	3.00	-	3.00
<i>Program Total</i>	<i>15.00</i>	<i>9.00</i>	<i>2.00</i>	<i>11.00</i>	<i>-</i>	<i>11.00</i>
Parking Enforcement						
Office Assistant II	-	-	1.00	1.00	-	1.00
Parking Enforcement Officer	-	3.00	-	3.00	-	3.00

Position	Approved 2024/2025	Approved 2025/2026	Mid Year 2025/2026	Ending 2025/2026	Requested 2026/2027	Approved 2026/2027
Program Assistant	-	1.00		1.00	-	1.00
Senior Parking Enforcement Officer	-	1.00		1.00	-	1.00
<i>Program Total</i>	-	5.00	1.00	6.00	-	6.00
Police Service Technicians						
Community Service Officer	7.00	8.00		8.00	-	8.00
<i>Program Total</i>	7.00	8.00	-	8.00	-	8.00
Program And Service Management						
Administrative Services Manager	1.00	1.00	-	1.00	-	1.00
Assistant Chief of Police	-	2.00	-	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	1.00	-	1.00	-	1.00
Management Assistant	3.00	2.00	-	2.00	-	2.00
Police Records Specialist II	1.00	-	-	-	-	-
Program Assistant	-	1.00	1.00	2.00	-	2.00
Secretary	2.00	2.00	-	2.00	-	2.00
Sergeant	2.00	2.00	-	2.00	-	2.00
<i>Program Total</i>	14.00	18.00	1.00	19.00	-	19.00
Records and Identification						
Background Investigations Unit Manager	-	1.00	(1.00)	-	-	-
Office Assistant II	-	-	3.00	3.00	-	3.00
Police Records Specialist I	23.00	23.00	-	23.00	-	23.00
Police Records Specialist II	7.00	8.00	-	8.00	-	8.00
Police Records Manager	1.00	1.00	-	1.00	-	1.00
Police Records Supervisor	4.00	4.00	(1.00)	3.00	-	3.00
<i>Program Total</i>	35.00	37.00	1.00	38.00	-	38.00
Traffic						
Lieutenant	-	1.00	-	1.00	-	1.00
Police Officer	25.00	27.00	(1.00)	26.00	-	26.00
Sergeant	2.00	2.00	-	2.00	-	2.00
<i>Program Total</i>	27.00	30.00	(1.00)	29.00	-	29.00
Training						
Lieutenant	-	1.00	-	1.00	-	1.00
Police Officer	5.00	6.00	1.00	7.00	-	7.00
Secretary	1.00	1.00	-	1.00	-	1.00
Sergeant	1.00	1.00	-	1.00	-	1.00
<i>Program Total</i>	7.00	9.00	1.00	10.00	-	10.00
Police Total FTE's	452.00	456.00	3.00	459.00	(6.00)	453.00

Public Safety Dispatch						
Public Safety Dispatch						
Assistant Emergency Communications Manager	1.00	-	-	-	-	-
Director of Public Safety Dispatch	1.00	1.00	-	1.00	-	1.00
Management Assistant	1.00	1.00	-	1.00	-	1.00
Public Safety Dispatch Manager	-	1.00	-	1.00	-	1.00

Position	Approved 2024/2025	Approved 2025/2026	Mid Year 2025/2026	Ending 2025/2026	Requested 2026/2027	Approved 2026/2027
Public Safety Dispatch Supervisor	9.00	9.00	-	9.00	-	9.00
Public Safety Dispatcher/Call Takers	47.00	47.00	-	47.00	-	47.00
<i>Program Total</i>	<i>59.00</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	-	59.00

Public Works						
Arts and Culture						
Management Assistant	-	-	1.00	1.00	-	1.00
Public Art Coordinator	-	-	1.00	1.00	-	1.00
Senior Management Analyst	-	-	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>
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 Technician I	4.00	-	-	-	-	-
<i>Program Total</i>	<i>4.10</i>	<i>0.10</i>	<i>-</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	7.40	0.80	8.20	-	8.20
City Sureyor	1.00	1.00	-	1.00	(1.00)	-
Engineering Manager	1.00	1.00	-	1.00	-	1.00
Management Analyst	2.00	-	1.00	1.00	-	-
Management Assistant	-	1.00	-	1.00	-	1.00
Program Assistant	2.00	2.00	-	2.00	-	2.00
Project Coordinator	6.00	5.00	(1.00)	4.00	-	5.00
Senior Civil Engineer	3.00	3.00	-	3.00	-	3.00
Senior Engineering Technician	11.00	12.70	(0.50)	12.20	(4.00)	8.20
Senior Engineering Technician II	2.00	2.00	-	2.00	-	2.00
Senior Management Analyst	-	1.00	-	1.00	-	1.00
<i>Program Total</i>	<i>37.95</i>	<i>38.05</i>	<i>0.30</i>	<i>38.35</i>	<i>(5.00)</i>	<i>33.35</i>
NPDES Construction						
Senior Engineering Technician	-	2.00	-	2.00	-	2.00
<i>Program Total</i>	<i>-</i>	<i>2.00</i>	<i>-</i>	<i>2.00</i>	<i>-</i>	<i>2.00</i>
Program & Service Management						
Administrative Services Manager	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>(1.00)</i>	<i>0.95</i>	<i>-</i>	<i>0.95</i>
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>(1.00)</i>	<i>-</i>
Traffic Engineering & Operations						
Associate Civil Engineer	1.00	1.60	0.20	1.80	-	1.80
Senior Civil Engineer	1.00	1.00	-	1.00	-	1.00
Senior Engineering Technician	2.00	2.30	0.50	2.80	-	2.80
Senior Engineering Technician II	-	1.00	-	1.00	-	1.00

Position	Approved 2024/2025	Approved 2025/2026	Mid Year 2025/2026	Ending 2025/2026	Requested 2026/2027	Approved 2026/2027
Traffic Engineer	1.00	1.00	-	1.00	-	1.00
<i>Program Total</i>	<i>5.00</i>	<i>6.90</i>	<i>0.70</i>	<i>7.60</i>	<i>-</i>	<i>7.60</i>
Public Works Total FTE's	50.00	50.00	3.00	53.00	(6.00)	47.00

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	-		-	-	-
<i>Program Totals</i>	<i>8.00</i>	<i>7.00</i>	<i>-</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	2.00	-	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	-	-	-	-	-
<i>Program Totals</i>	<i>21.00</i>	<i>22.00</i>	<i>-</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	0.65	0.90	-	0.90
Business License Technician	1.00	-	-	-	-	-
Code Enforcement Officer II	1.00	1.00	(1.00)	-	-	-
Development Coordinator	-	-	1.00	1.00	-	1.00
Economic Development Marketing Program Manager	-	1.00	-	1.00	-	1.00
Management Analyst	-	2.00	(1.00)	1.00	-	1.00
Management Assistant	-	2.00	(1.00)	1.00	-	1.00
Operations Manager	-	-	1.00	1.00	-	1.00
Program Assistant	-	-	1.00	1.00	-	1.00
Property Development Analyst	1.00	1.00	(1.00)	-	-	-
Project Manager	-	1.00	-	1.00	-	1.00
Revenue & Compliance Officer	1.00	1.00	(1.00)	-	-	-
Revitalization Manager	0.25	1.00	-	1.00	-	1.00
<i>Program Totals</i>	<i>4.50</i>	<i>10.25</i>	<i>(1.35)</i>	<i>8.90</i>	<i>-</i>	<i>8.90</i>
Redevelopment Total FTE's	4.50	10.25	(1.35)	8.90	-	8.90
Total All	1,514.50	1,538.50	(1.50)	1,537.00	(32.75)	1,504.25

Personnel Changes Citywide Summary

Department	Approved 2024/2025	Approved 2025/2026	Mid Year 2025/2026	Ending 2025/2026	Requested 2026/2027	Approved 2026/2027
City Council	7.00	13.00	(6.00)	7.00	-	7.00
Business Licensing and Code Enforcement	12.00	13.00	12.00	25.00	(1.00)	24.00
City Attorney	29.00	29.00	-	29.00	-	29.00
City Clerk	11.00	11.00	(2.00)	9.00	(2.00)	7.00
City Manager's Office	41.50	16.75	(13.65)	3.10	-	3.10
Civil Service Commission	5.00	5.00	-	5.00	-	5.00
Code Enforcement	18.00	11.00	(11.00)	-	-	-
Communications	7.00	7.00	-	7.00	-	7.00
Community Engagement and Services	-	11.00	-	11.00	-	11.00
Council and Executive Operations	-	-	11.00	11.00	(1.00)	10.00
Development Services	72.00	69.00	0.50	69.50	(11.00)	58.50
Finance	22.00	22.00	-	22.00	(2.00)	20.00
Fire	313.00	337.00	-	337.00	-	337.00
Housing and Neighborhood Development	12.00	12.00	-	12.00	-	12.00
Human Resources	20.00	20.00	-	20.00	(3.00)	17.00
Information Technology	29.00	30.00	1.00	31.00	2.00	33.00
Maintenance & Operations	166.00	166.00	-	166.00	-	166.00
Municipal Court	54.00	54.00	-	54.00	-	54.00
Office of Policy and Strategy	-	4.00	-	4.00	-	4.00
Parks and Recreation	95.50	97.50	2.00	99.50	(2.75)	96.75
Police	452.00	456.00	3.00	459.00	(6.00)	453.00
Public Safety Dispatch	59.00	59.00	-	59.00	-	59.00
Public Works	50.00	50.00	3.00	53.00	(6.00)	47.00
Redevelopment	4.50	10.25	(1.35)	8.90	-	8.90
Utility Services	35.00	35.00	-	35.00	-	35.00
City of Reno Total FTE's	1,514.50	1,538.50	-1.50	1,537.00	-32.75	1,504.25

Personnel Changes - Eliminated Positions

Department	Position	Approved 2024/2025	Approved 2025/2026	Mid Year 2025/2026	Ending 2025/2026	Requested 2026/2027	Approved 2026/2027
Human Resources	Assistant HR Director	-	-	1.00	1.00	(1.00)	-
Development Services	Assistant Planner	-	-	3.00	3.00	(3.00)	-
Development Services	Associate Planner	-	-	1.00	1.00	(1.00)	-
Development Services	Associate Planner Specialist	-	1.00	-	1.00	(1.00)	-
Public Works	City Surveyor	-	1.00	-	1.00	(1.00)	-
BLCE	Code Enforcement Officer II	-	1.00	-	1.00	(1.00)	-
City Council	Community Liaison	-	1.00	-	1.00	(1.00)	-
Development Services	Development Permit Technician	-	-	2.00	2.00	(2.00)	-
Human Resources	Director of Human Resources	-	1.00	(1.00)	-	-	-
Development Services	Engineering Manager	-	-	1.00	1.00	(1.00)	-
Human Resources	HR Infrastructure Analyst	-	1.00	-	1.00	(1.00)	-
Human Resources	Human Resources Technician	-	1.00	-	1.00	(1.00)	-
Finance	Internal Auditor	-	-	1.00	1.00	(1.00)	-
City Clerk	Management Assistant	-	1.00	-	1.00	(1.00)	-
City Clerk	Management Analyst	-	1.00	-	1.00	(1.00)	-
Development Services	Management Analyst	-	1.00	-	1.00	(1.00)	-
City Clerk	Management Assistant	-	1.00	-	1.00	(1.00)	-
Development Services	Management Assistant	-	-	1.00	1.00	(1.00)	-
Parks & Recreation	Office Assistant II	-	1.00	-	1.00	(1.00)	-
Police	Police Officer	-	6.00	-	6.00	(6.00)	-
Public Works	Property Agent	-	-	1.00	1.00	(1.00)	-
Parks & Recreation	Recreation Leader	-	0.75	-	0.75	(0.75)	-
Parks & Recreation	Recreation Manager	-	1.00	-	1.00	(1.00)	-
Public Works	Senior Engineering Technician I	-	-	4.00	4.00	(4.00)	-
Finance	Staff Auditor	-	-	1.00	1.00	(1.00)	-
*Total Eliminated		-	19.75	15.00	34.75	(34.75)	-

*These positions were frozen and unfunded FY25 and FY26. As part of the FY27 Budget Adoption process they were eliminated.

Long-Range Forecasts

The purpose of the City's long-range financial planning process is to ensure that annual budget decisions support the Council's strategic priorities while maintaining long-term fiscal sustainability. The City prepares and updates a multi-year financial forecast to identify emerging opportunities and challenges, evaluate the long-term impacts of policy decisions, and support informed decision-making by elected officials and the public.

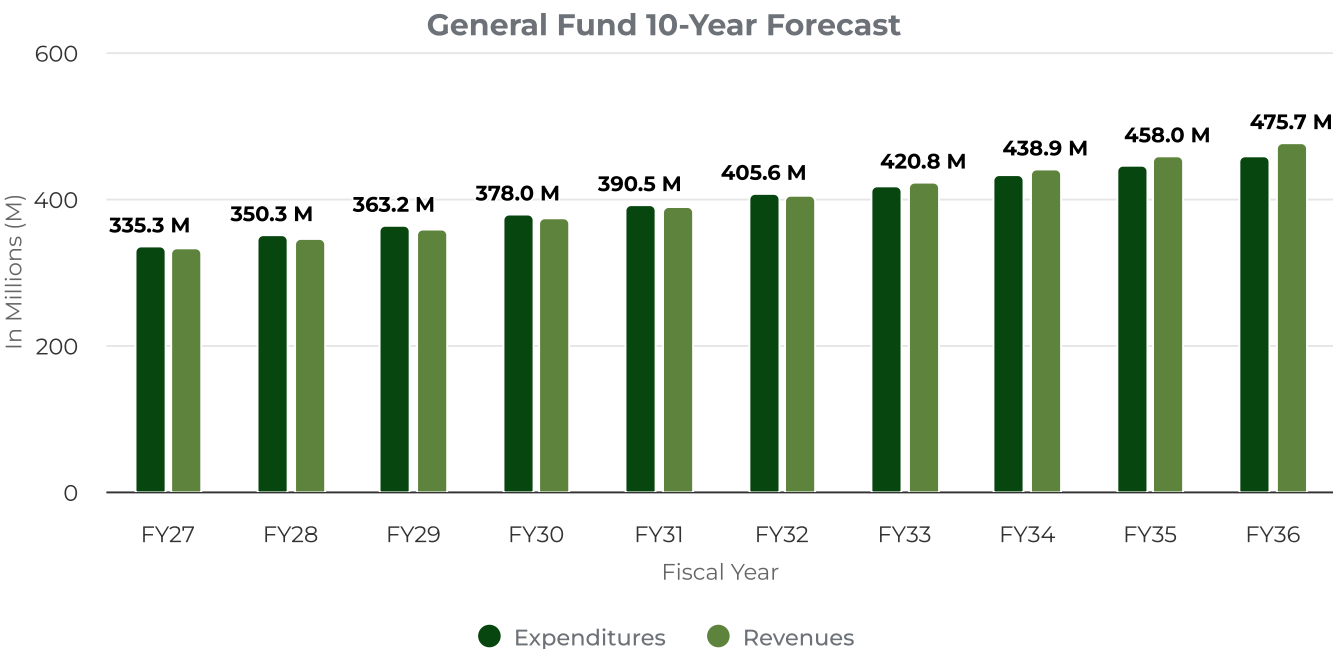
This forecast is intended to provide a planning framework rather than a prediction of future financial results. Actual revenues, expenditures, and operating conditions may differ from the assumptions presented in the forecast.

The City's long-range forecast covers a 10-year planning period beginning with FY27 through FY36. The forecast is updated annually as part of the budget development process and is revised as significant economic, legislative, or operational changes occur.



General Fund

The City's long-range financial plan is intended to promote fiscal sustainability while supporting strategic priorities and maintaining quality public services. The plan focuses on maintaining structurally balanced budgets, preserving adequate reserves and liquidity, investing in critical infrastructure, supporting sustainable staffing levels and decisions, and aligning resources with community and economic development goals. It also emphasizes prudent debt management, long-term capital planning, and proactive financial decision-making to manage economic uncertainty and ensure the City's long-term financial stability.



Monitoring and Annual Review

The long-range financial plan is reviewed during each annual budget cycle. Forecast assumptions are updated based on current economic conditions, legislative changes, revenue trends, expenditure and staffing changes, and City Council priorities. Significant deviations from forecast assumptions will be identified and discussed in future budget documents to ensure transparency and support informed financial decision-making.

Assumptions

Forecast assumptions are developed using a combination of historical financial trends and current economic conditions to provide a reasonable basis for long-range planning. Historical actual revenues and expenditures are analyzed over multiple fiscal years and adjusted to reflect known or anticipated changes in key economic and demographic factors, including population growth, assessed property values, inflation, labor market conditions, consumer spending, and legislative or regulatory changes. Because future conditions are inherently uncertain, assumptions are presented as reasonable planning estimates rather than precise predictions and are reviewed and updated annually as new information becomes available.

Annual Assumption Factors	
Revenues	
CTAX	3%
Ad Valorem	4.6-7.5%
Franchise Fees	2.6-2.7%
Business Licenses	2.6-2.7%
All other	0.8-2.3%
Expenditures	
Salary & Wages	3.1-5.4%
PERS	2.0-4.0%
Services & Supplies	2.50%

Other Funds

While the General Fund serves as the City's primary operating fund, each non-General Fund is projected independently based on its unique financial structure, legal requirements, and operational purpose. Enterprise Funds are forecast using anticipated user charges, rate revenues, operating costs, capital replacement needs, and debt service obligations. Special Revenue Funds are projected based on dedicated taxes, grants, or restricted revenue sources and the expenditures authorized for those purposes. Capital Projects Funds reflect the timing of planned capital improvements, available financing, grant funding, and project expenditures, while Internal Service Funds are projected using expected service demand, cost recovery methodologies, replacement schedules, and operating expenses. Preparing individual forecasts for each fund provides a more accurate assessment of long-term financial sustainability, supports compliance with legal and policy restrictions, and helps ensure that each fund maintains sufficient resources to meet its intended purpose.

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 Fund Balance by Fund

FUND TYPE Fund Name	Estimated Beginning Fund/Cash Balance 7/1/2026	FY27 Revenues	FY27 Expenses	Net Operating Transfers	Change	Estimated Ending Fund/Cash Balance 6/30/2027
CITY OF RENO GOVERNMENTAL FUNDS						
GENERAL FUND (Major Fund)	\$ 52,600,000	\$ 327,915,042	\$ 329,793,181	\$ 2,121,861	\$ (4,000,000)	\$ 48,600,000
SPECIAL REVENUE FUNDS						
HUD and State Housing Grar	182,925	7,837,987	7,837,987-	-		182,925
Community Assistance Center Fund	-	453,137	453,137-	-	-	-
Streets Fund (Major Fund)	24,572,350	43,500,395	43,736,804	(90,000)	(326,409)	24,245,941
Performance Deposit Fund	-	1,000,000	1,000,000-	-	-	-
Drainage Facility Impact Fee Fund	-	100,000	100,000-	-	-	-
Room Tax Fund (1)	259,392	3,300,000	545,630	(2,867,900)	(113,530)	145,862
Stabilization Fund	3,360,177-	-	-	-	-	3,360,177
Court Funds	1,104,820	275,000	275,000-	-	-	1,104,820
Drug Forfeiture Funds	-	100,000	100,000-	-	-	-
Opioid Recoveries Fund (1)	400,000-		400,000-		(400,000)-	
Subtotal Special Revenue Funds	\$ 29,879,664	\$ 56,566,519	\$ 54,448,558	\$(2,957,900)	\$ (839,939)	\$ 29,039,725
DEBT SERVICE FUNDS						
Ad Valorem Debt Funds	216,413	1,000	5,852,673	5,835,260	(16,413)	200,000
Sales Tax Bond Fund - Cabela's (2)	(23,486,167)	880,000	5,063,350-		(4,183,350)	(27,669,517)
Railroad Debt (Major Fund) (3)	34,886,837	17,200,000	8,949,480-		8,250,520	43,137,357
Event Center Debt Funds	7,050,965	7,750,000	8,067,413-		(317,413)	6,733,552
SAD Debt Funds (1)	1,131,447	68,690	273,391-		(204,701)	926,746
Subtotal Debt Service Funds	\$ 19,799,495	\$ 25,899,690	\$ 28,206,307	\$ 5,835,260	\$ 3,528,643	\$ 23,328,138

FUND TYPE Fund Name	Estimated Beginning Fund/Cash Balance 7/1/2026	FY27 Revenues	FY27 Expenses	Net Operating Transfers	Change	Estimated Ending Fund/Cash Balance 6/30/2027
CAPITAL PROJECT FUNDS						
General Capital Projects Funds (1)	10,197,276	3,273,073	8,589,073	(37,798)	(5,353,798)	4,843,478
Room Surcharge Tax Cap Proj Fund	3,493,132	1,100,000	1,000,000	-	100,000	3,593,132
Event Center Capital Projects	550,271	-	-	-	-	550,271
Bond Capital Projects	259,508	-	-	-	-	259,508
Parks Capital Projects Funds	15,861,917	500,000	265,000	-	235,000	16,096,917
Capital Tax Capital Projects Fund (1)	15,701	990,000	400,000	(605,701)	(15,701)	-
Impact Fee Capital Projects Fund	108,569	-	-	-	-	108,569
Subtotal Capital Projects Funds	30,486,374	5,863,073	10,254,073	(643,499)	(5,034,499)	25,451,875
TOTAL GOVERNMENTAL FUNDS	132,765,533	416,244,324	422,702,119	112,000	(6,345,795)	126,419,738
CITY OF RENO PROPRIETARY FUNDS						
ENTERPRISE FUNDS						
Sanitary Sewer Funds (Major Fund)	46,179,325	182,598,095	181,455,274	(112,000)	1,030,821	47,210,146
Building Permit Fund	15,713,435	13,946,600	13,458,655	-	487,945	16,201,380
Subtotal Enterprise Funds	61,892,760	196,544,695	194,913,929	(112,000)	1,518,766	63,411,526
INTERNAL SERVICE FUNDS						
Motor Vehicle Fund (1)	8,467,790	12,231,411	18,033,398	-	(5,801,987)	2,665,803
Risk Retention Fund (5)	11,404,107	5,398,292	8,608,152	-	(3,209,860)	8,194,247
Self-Funded Medical Funds (5)	19,309,186	42,202,786	45,734,959	-	(3,532,173)	15,777,013
Self-Funded Workers' CompFund (5)	20,263,467	11,209,535	13,294,579	-	(2,085,044)	18,178,423
Subtotal Internal Service Funds	59,444,550	71,042,024	85,671,088	-	(14,629,064)	44,815,486
TOTAL PROPRIETARY FUNDS	121,337,310	267,586,719	280,585,017	(112,000)	(13,110,298)	108,227,012
CITY OF RENO TOTAL	\$254,102,843	\$683,831,043	\$703,287,136	\$ -	\$ (19,456,093)	\$234,646,750
REDEVELOPMENT AGENCY (RDA)						
RDA #1						
General Fund	\$ 4,279,498	\$ 6,321,227	\$ 6,641,225	\$ -	\$ 319,998	\$ 3,959,500
Debt Service Fund (4)	2,550,535	329,595	2,880,130	-	(2,550,535)	-
RDA #1 TOTAL	6,830,033	6,650,822	9,521,355	-	(2,870,533)	3,959,500
RDA #2						
General Fund (1)	22,886,155	12,136,927	18,799,253	-	(6,662,326)	16,223,829
Debt Service Fund	752,748	20,000	51,397	-	(31,397)	721,351
RDA #2 TOTAL	23,638,903	12,156,927	18,850,650	-	(6,693,723)	16,945,180
RDA TOTAL	30,468,936	18,807,749	28,372,005	-	(9,564,256)	20,904,680
GRAND TOTAL	\$284,571,779	\$702,638,792	\$731,659,141	\$ -	\$ (29,020,349)	\$255,551,430

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; (4) Debt restructured/retired; (5) Use of prior year's accumulation to pay for obligations

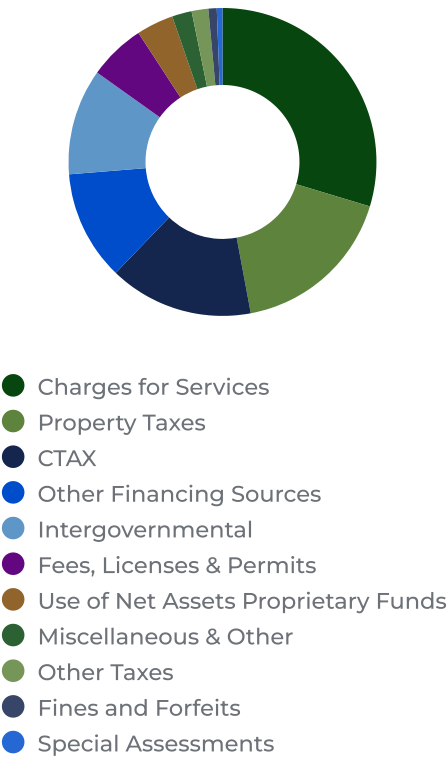
City of Reno, Nevada
Summary of Sources & Uses
All Funds
FY18-FY27

ALL FUNDS	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Adopted
SOURCES										
Charges for Services	\$ 149,553,371	\$ 155,174,925	\$ 149,804,432	\$ 166,506,517	\$ 166,383,214	\$ 180,546,488	\$ 182,593,990	\$ 216,132,190	\$ 201,017,815	\$ 209,172,253
Property Taxes	65,084,806	69,285,878	74,585,542	80,134,923	86,169,560	93,137,064	101,356,777	108,754,668	117,229,324	122,745,339
Fees, Licenses & Permits	50,121,595	54,088,049	53,273,504	55,692,089	63,013,063	73,595,941	71,476,430	69,290,095	72,268,576	78,497,400
Intergovernmental	105,628,629	108,872,327	131,045,646	175,103,599	153,982,209	163,265,342	160,493,409	160,246,786	160,904,802	187,986,539
Miscellaneous & Other	272,987,810	131,656,254	76,555,977	84,610,162	78,745,540	185,172,259	85,415,337	96,652,009	111,863,886	73,679,373
Other Taxes	14,114,632	14,205,481	11,005,161	12,364,316	15,724,260	14,844,365	13,810,270	13,859,113	12,651,000	12,350,000
Fines and Forfeits	3,968,383	4,631,586	4,109,948	4,138,818	5,602,397	5,715,434	5,418,433	5,937,772	6,188,787	6,165,000
Beginning Fund Balance	92,909,907	111,119,096	126,881,128	162,943,587	178,143,140	193,013,959	226,300,086	182,160,663	175,103,585	132,765,533
Use of Net Assets Proprietary Funds	-	-	790,008	-	4,851,404	-	-	1,821,081	168,435,893	14,629,064
TOTAL SOURCES	\$ 754,369,133	\$ 649,033,596	\$ 628,051,346	\$ 741,494,011	\$ 752,614,787	\$ 909,290,852	\$ 846,864,732	\$ 854,854,377	\$ 1,025,663,668	\$ 837,990,501
USES										
City Council	\$ 1,987,899	\$ 2,128,682	\$ 4,778,718	\$ 3,722,177	\$ 4,998,471	\$ 7,276,815	\$ 7,497,334	\$ 5,638,371	\$ 6,283,143	\$ 4,823,305
Business Licensing & Code Enforcement*	-	-	-	-	-	1,538,569	1,835,445	1,687,979	1,762,452	4,065,021
City Attorney	5,382,169	7,042,366	4,245,377	4,468,278	8,163,114	11,803,692	10,296,809	7,493,898	7,669,142	10,243,530
City Clerk	929,256	1,021,390	999,825	1,142,557	1,194,350	1,392,879	1,627,618	1,798,332	1,609,565	1,665,917
City Manager*	5,782,726	7,470,746	9,020,024	27,454,306	36,201,861	12,418,619	15,743,070	13,994,984	13,418,393	6,952,135
Civil Service	520,359	495,742	585,000	574,196	706,240	894,393	1,000,694	1,074,127	1,177,865	1,224,324
Code Enforcement*	-	-	-	-	2,105,231	2,486,209	2,724,033	2,805,101	2,089,859	-
Communications*	-	-	-	-	1,186,472	1,542,177	1,603,564	1,606,550	1,717,999	1,783,386
Community Engagement & Services*	-	-	-	-	-	1,158,996	1,814,345	2,749,796	4,023,088	3,197,345
Council & Executive Operations*	-	-	-	-	-	-	-	-	-	1,799,007
Development Services*	20,440,688	21,138,453	22,287,102	42,032,571	21,643,574	13,329,294	16,471,589	16,950,210	17,070,641	17,080,555
Finance	3,114,291	3,733,768	3,937,593	4,316,680	4,432,568	4,106,368	4,562,346	5,255,091	5,381,816	5,267,621
Fire	49,330,879	53,416,609	56,069,495	62,753,348	63,093,900	72,549,613	76,523,290	89,352,834	96,199,802	88,715,113
Housing and Neighborhood Development*	-	-	-	-	-	11,753,875	8,145,510	9,086,931	16,293,926	8,667,317
Human Resources	37,725,901	36,702,983	36,924,525	39,259,275	49,984,161	60,874,518	69,992,610	66,994,230	62,463,884	65,006,754
Information Technology	5,960,251	6,380,536	6,768,678	9,632,693	9,360,684	11,945,588	12,584,433	17,714,422	15,729,361	17,389,551
Maintenance & Operations*	-	-	-	-	33,378,978	40,077,010	39,858,594	54,876,382	61,392,912	59,638,139
Municipal Court	7,066,611	7,387,619	7,577,564	7,875,610	8,364,481	9,019,364	10,270,503	11,249,560	12,587,522	12,381,612
Neighborhood Services	-	-	3,683,289	3,723,620	-	-	-	-	-	-
Office of Policy & Strategy*	-	-	-	-	-	757,514	1,207,786	1,321,051	1,224,700	1,341,642
Parks & Recreation	12,703,047	12,085,358	13,001,977	15,813,640	13,277,062	35,457,823	47,746,531	21,147,682	22,506,029	21,476,856
Police	69,585,666	77,416,254	90,413,649	84,509,838	93,129,115	123,884,836	129,059,514	111,856,537	115,420,902	123,760,280
Public Safety Dispatch*	5,828,403	-	-	-	-	7,818,067	8,809,470	8,808,804	9,240,743	9,894,554
Public Works (including capital projects)	66,875,036	94,672,670	110,153,391	42,521,507	52,083,832	68,814,142	61,758,603	54,283,021	84,865,853	61,761,152
Utility Services	-	-	(3,975)	88,222,680	55,750,802	43,741,661	40,778,788	56,254,984	268,433,782	126,026,764
Non-Departmental	323,206,057	158,522,647	59,865,602	111,852,111	81,914,754	124,868,968	78,443,929	109,477,229	64,334,756	55,890,117
Increase in Net Assets Proprietary Funds	26,810,798	36,738,612	34,799,925	13,475,784	18,631,176	13,479,776	14,347,659	6,272,687	-	1,518,766
Ending Fund Balance	111,119,096	122,679,161	162,943,587	178,143,140	193,013,961	226,300,086	182,160,663	175,103,585	132,765,533	126,419,738
TOTAL USES	\$ 754,369,133	\$ 649,033,596	\$ 628,051,346	\$ 741,494,011	\$ 752,614,787	\$ 909,290,852	\$ 846,864,732	\$ 854,854,377	\$ 1,025,663,668	\$ 837,990,501

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

FY27 All Funds Total Revenues: \$705M

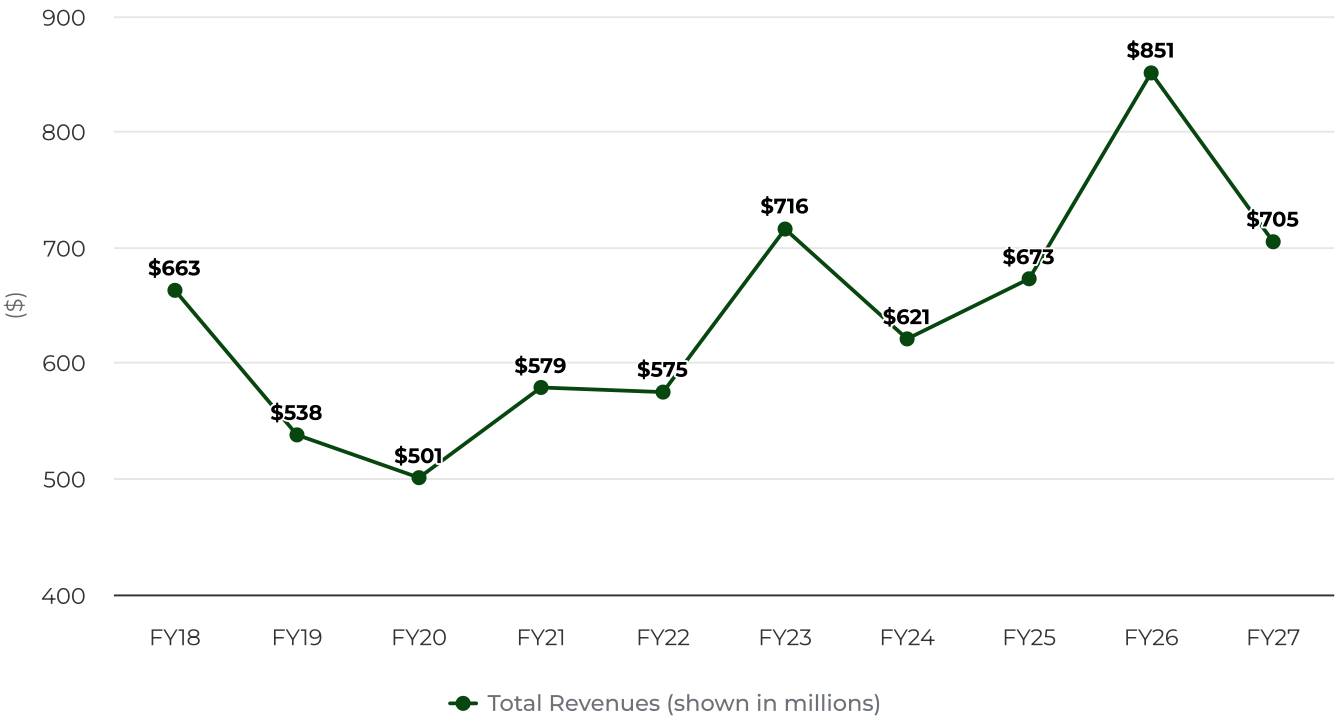
FY27 All Funds Total Revenues



Revenues - All Funds
Fund Balances not included

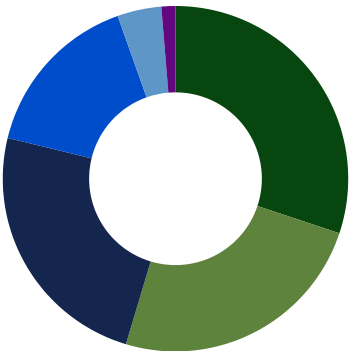
Revenue Category	FY27 Budget
Charges for Services	\$ 209,172,253
Property Taxes	122,745,339
CTAX	106,672,500
Intergovernmental	81,314,039
Fees, Licenses & Permits	78,497,400
Other Financing Sources	42,034,861
Miscellaneous & Other	27,456,483
Use of Net Assets Proprietary Funds	14,629,064
Other Taxes	12,350,000
Fines and Forfeits	6,165,000
Special Assessments	4,188,029
Total Revenues	\$ 705,224,968

FY27 10-Year All Funds Revenues



FY27 All Funds Total Expenditures: \$712M

FY27 All Funds Total Expenditures

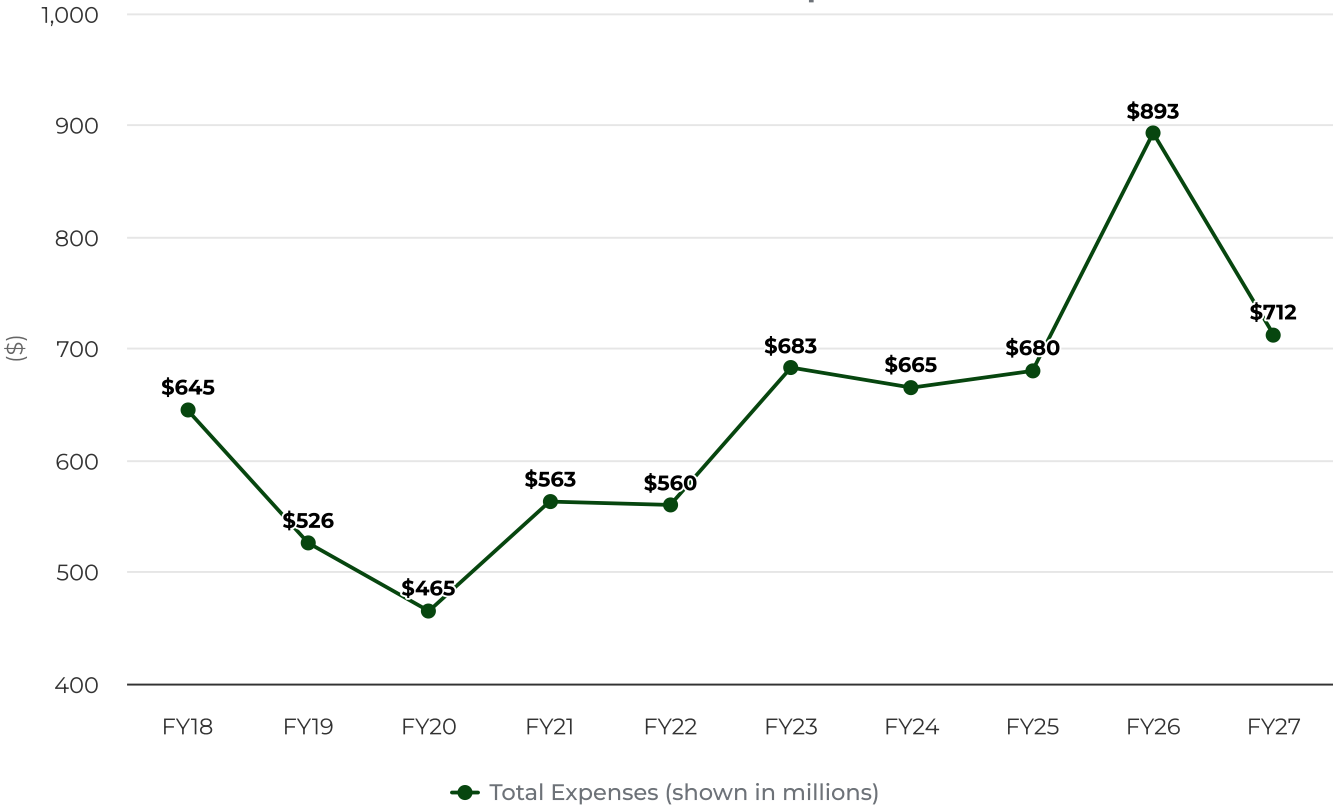


- Services & Supplies
- Salaries & Wages
- Capital Outlay
- Employee Benefits
- Debt Service
- Other Financing Uses

Expenditures - All Funds
Fund Balances not included

Expenditure Category	FY27 Budget
Services & Supplies	\$ 206,734,664
Salaries & Wages	193,401,379
Capital Outlay	142,330,304
Employee Benefits	125,509,882
Debt Service	32,505,907
Other Financing Uses	9,569,861
Increase in Net Assets	1,518,766
Total Expenditures	\$ 711,570,763

FY27 10-Year All Funds Expenses

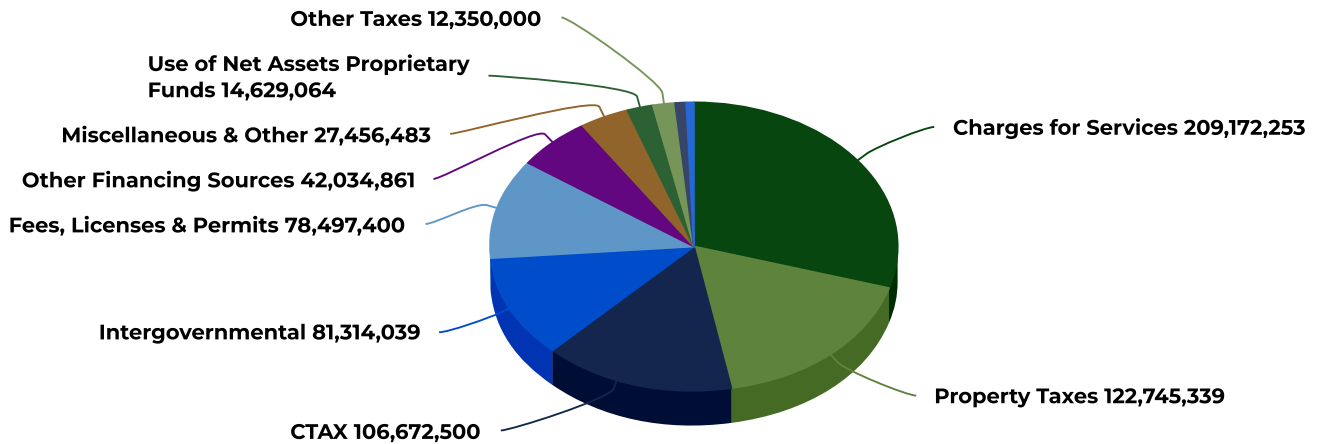


Revenue by Source

All Funds

Total Budget \$705M

(fund balances not included)

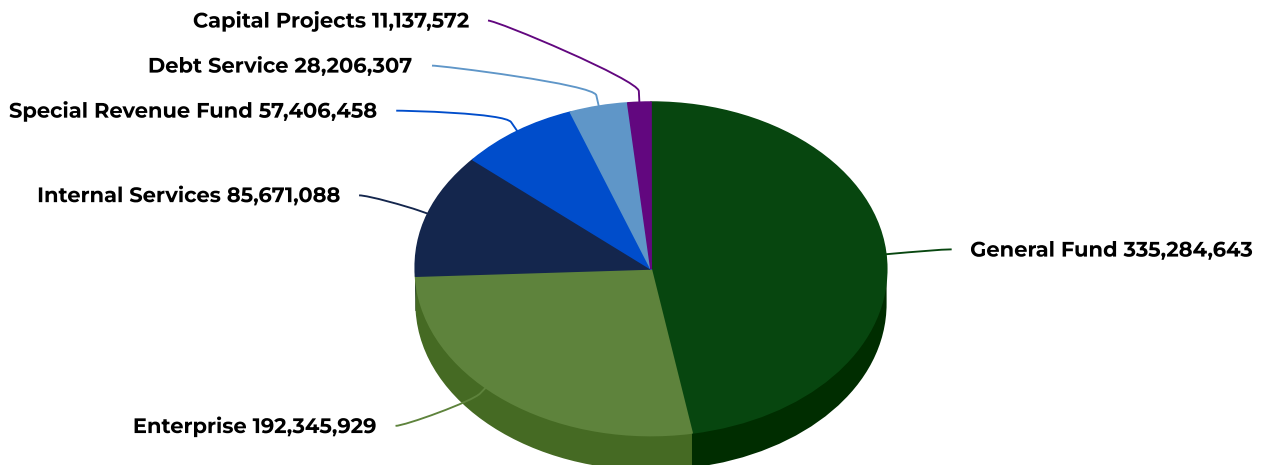


Expenses by Fund

All Funds

Total Budget \$712M

(fund balances not included)

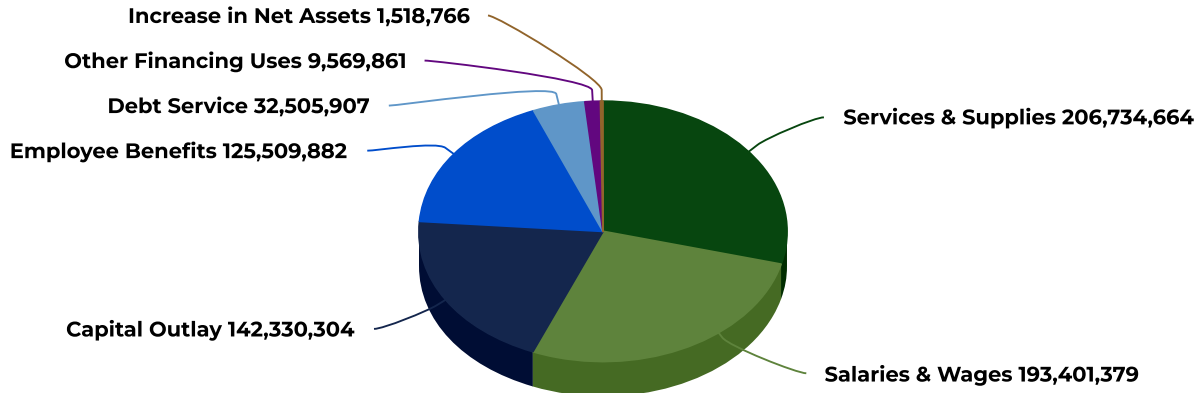


Expenses by Type

All Funds

Total Budget \$712M

(fund balances not included)

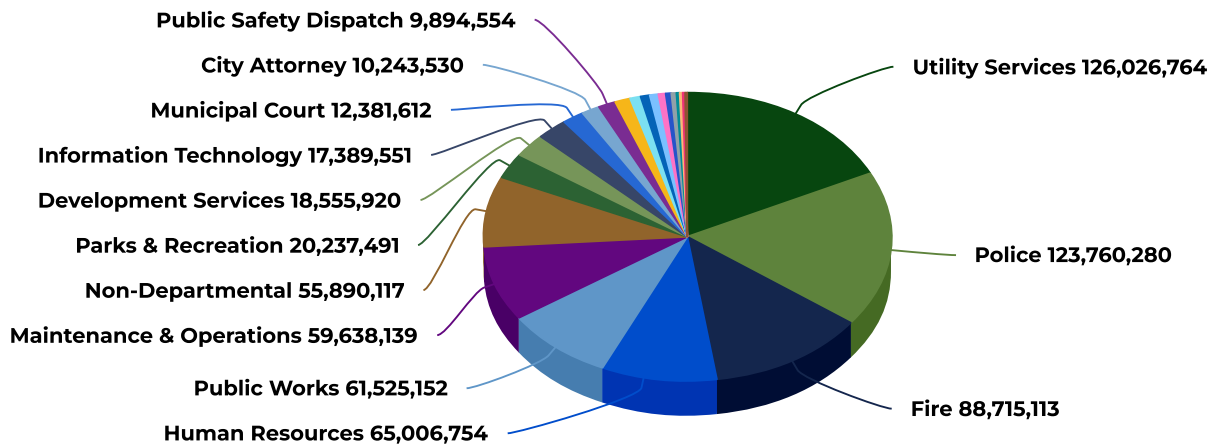


Expenses by Department

All Funds

Total Budget \$712M

(fund balances not included)



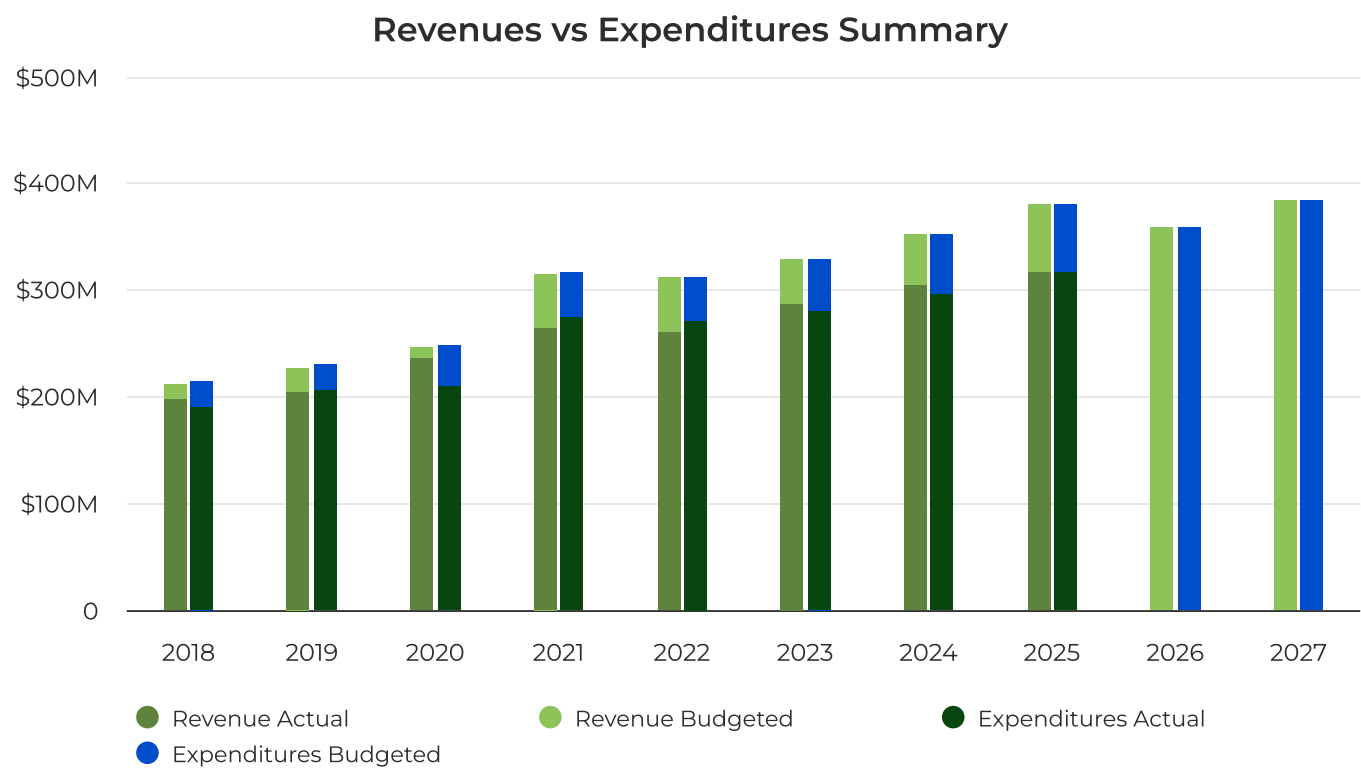
Additional department expense detail:

Housing and Neighborhood Development*	\$ 8,667,317	Council & Executive Operations*	\$ 2,835,267
City Manager*	\$ 5,915,875	Communications*	\$ 1,783,386
Finance	\$ 5,267,621	City Clerk	\$ 1,665,917
City Council	\$ 4,823,305	Office of Policy & Strategy*	\$ 1,341,642
Business Licensing & Code Enforcement*	\$ 4,065,021	Civil Service	\$ 1,224,324
Community Engagement & Services*	\$ 3,197,345		

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).

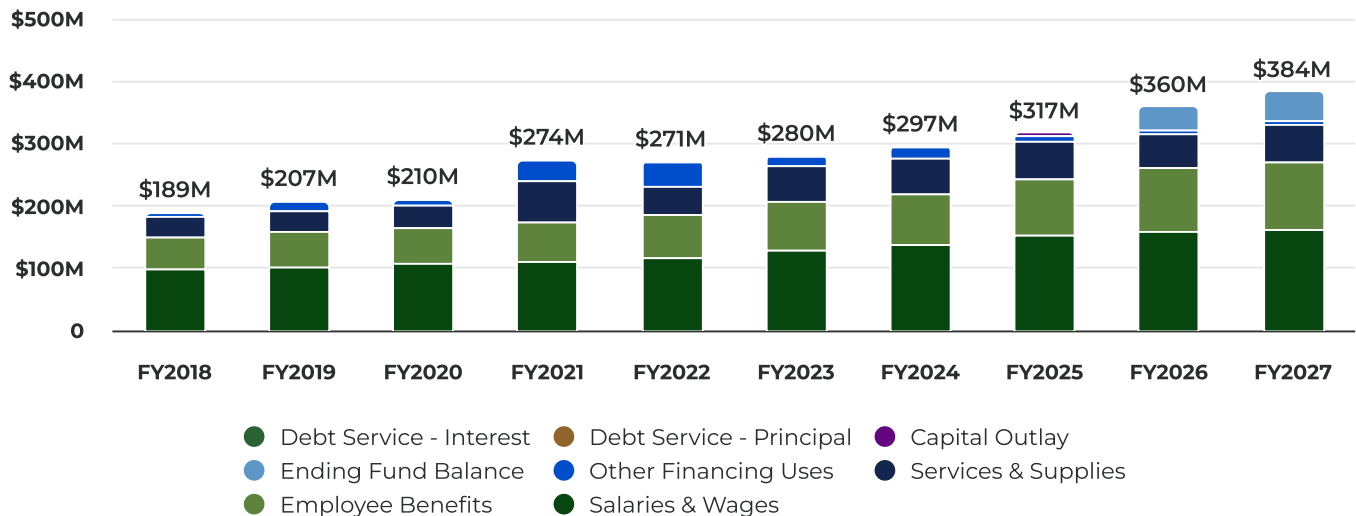
Summary



GENERAL FUND	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Projected	FY27 Budget
SOURCES					
Beginning Fund Balance	\$ 41,254,404	\$ 48,218,827	\$ 56,111,466	\$ 55,880,316	\$ 52,600,000
CTAX	93,449,652	96,359,149	98,822,138	103,565,600	106,672,500
Property Tax	70,905,726	77,160,511	82,785,807	89,231,575	93,370,744
Franchise Fees	37,349,096	37,353,517	34,580,752	34,350,000	39,600,000
Business Licenses & Permits	31,537,462	29,283,551	29,650,229	32,497,800	33,359,000
Intergovernmental	14,524,503	15,832,198	14,231,729	13,347,592	11,574,886
Charges for Services	20,807,804	23,484,790	32,721,418	27,050,185	22,600,380
Fines & Forfeits	3,383,688	3,183,012	3,697,137	4,270,000	4,330,000
Special Assessments	3,033,322	3,587,222	4,036,047	3,988,000	4,146,188
Miscellaneous	3,460,224	7,011,668	7,479,151	10,862,375	12,261,344
Other Financing Sources	8,889,348	11,275,291	8,886,224	3,638,924	3,369,601
TOTAL SOURCES	\$ 328,595,229	\$ 352,749,736	\$ 373,002,098	\$ 378,682,367	\$ 383,884,643
USES					
Salaries & Wages	\$ 129,301,461	\$ 137,833,910	\$ 153,475,514	\$ 160,588,128	\$ 161,833,095
Employee Benefits	76,316,149	81,301,688	89,345,040	100,253,677	106,918,342
Services & Supplies	57,904,266	55,192,758	58,883,049	58,690,088	60,186,043
Capital Outlay	1,618,337	3,001,517	4,093,451	296,955	250,000
Debt Service	688,457	605,701	534,851	605,701	605,701
Other Financing Uses	14,547,732	18,702,696	10,789,877	5,647,818	5,491,462
Ending Fund Balance	48,218,827	56,111,466	55,880,316	52,600,000	48,600,000
TOTAL USES	\$ 328,595,229	\$ 352,749,736	\$ 373,002,098	\$ 378,682,367	\$ 383,884,643

Expenditures by Category

Historical Expenditures by Category



Special Revenue Funds

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 in 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.

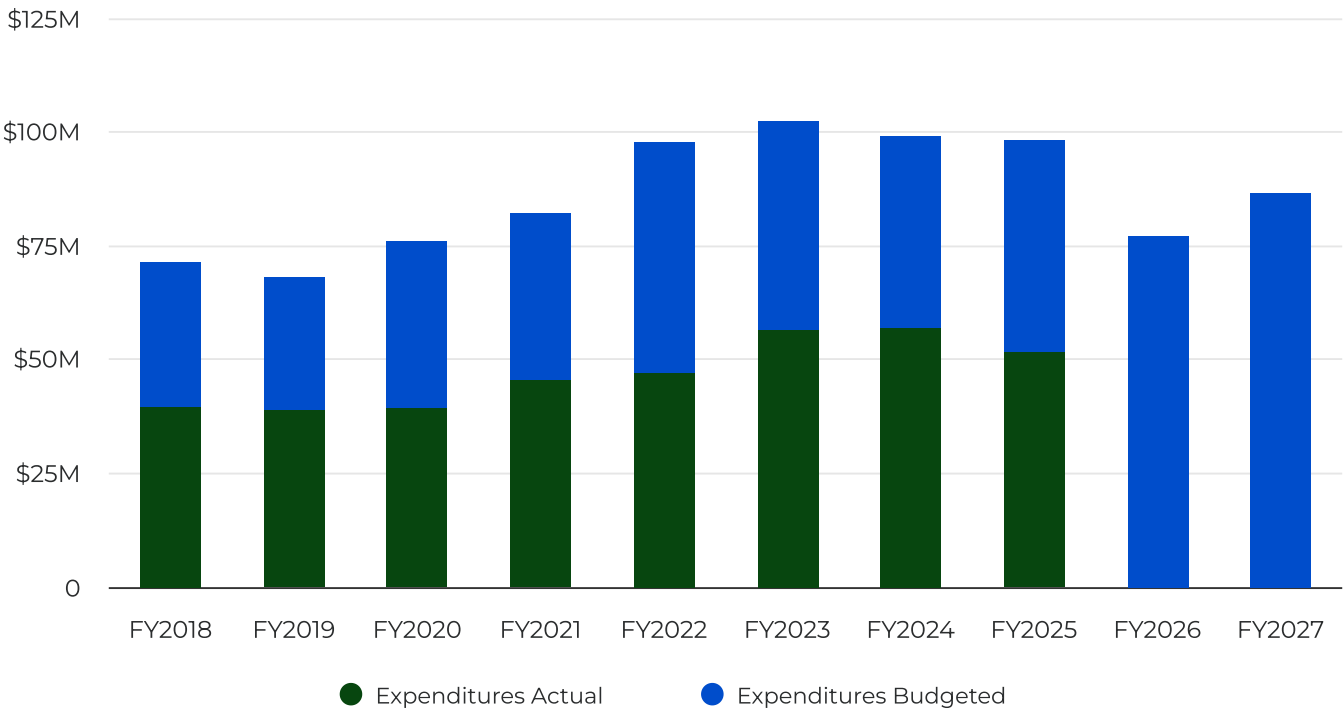
Court Funds — to account for assessments levied by the Reno Municipal Court. These funds are used for the improvement of the court and construction of a new court facility. This includes: training and education of personnel, acquisition of capital goods, management and operational studies, audits, and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

Expenditure Summary

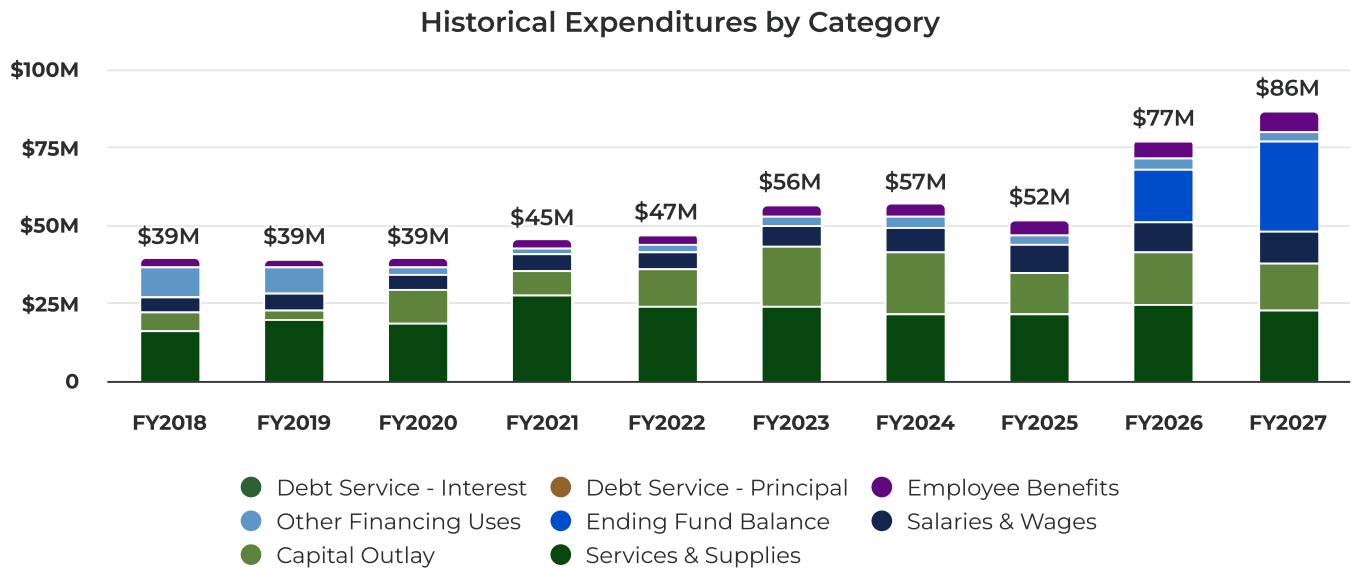
Historical Expenditures Across Fund Type



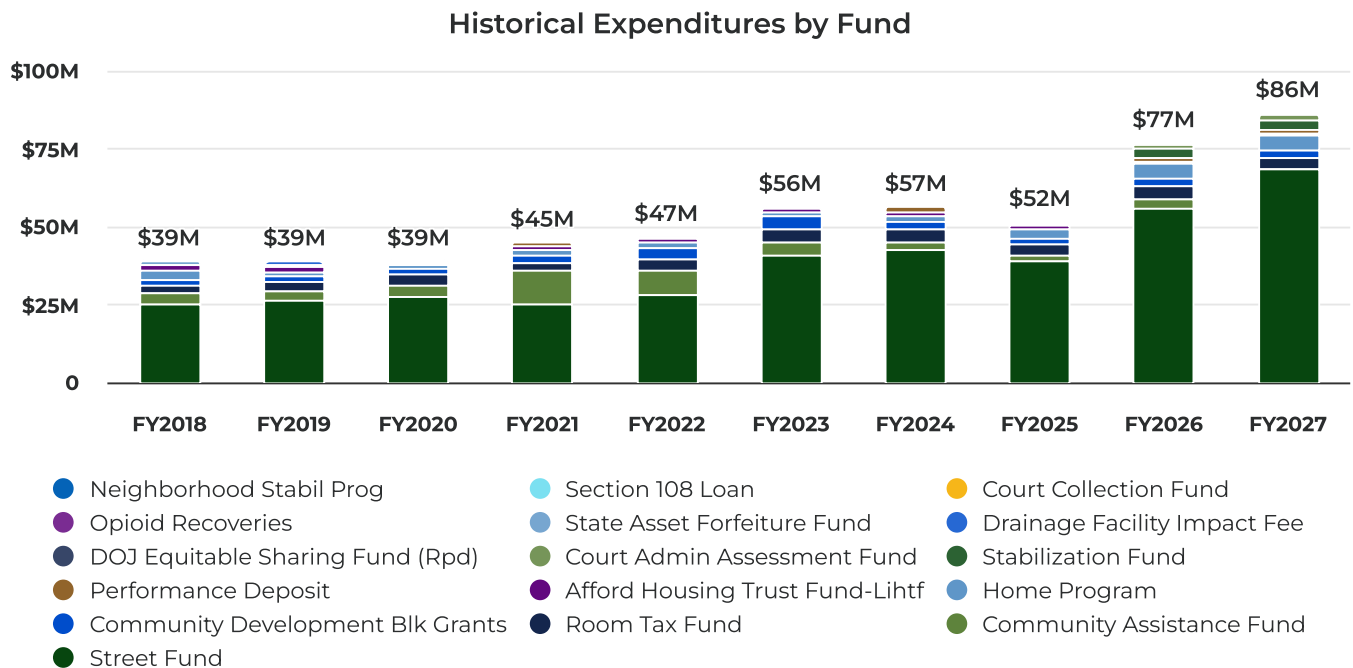
SPECIAL REVENUE	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Projected	FY27 Budget
SOURCES					
Beginning Fund Balance	\$ 50,934,873	\$ 48,440,088	\$ 44,255,421	\$ 48,059,688	\$ 29,879,664
Property Taxes	22,231,338	24,196,266	25,968,861	27,997,749	29,374,595
Other Taxes	3,414,871	3,312,082	3,274,027	3,200,000	3,300,000
Fees, Licenses & Permits	3,879,938	4,083,871	4,315,592	4,704,326	4,947,800
Intergovernmental	20,718,658	14,155,333	14,384,382	20,733,656	16,579,080
Fines and Forfeits	5,044	22,337	130,231	90,000	-
Miscellaneous	3,533,848	6,889,583	6,956,536	3,121,553	2,365,044
Other Financing Sources	147,500	50,270	337,323	52,500	-
TOTAL SOURCES	\$ 104,866,070	\$ 101,149,830	\$ 99,622,373	\$ 107,959,472	\$ 86,446,183
USES					
Salaries & Wages	\$ 6,806,661	\$ 7,717,524	\$ 8,741,810	\$ 9,890,998	\$ 10,410,428
Employee Benefits	3,636,871	4,320,701	4,957,841	5,922,752	6,299,349
Services & Supplies	23,784,675	21,092,440	21,457,036	33,990,125	22,816,281
Capital Outlay	19,202,775	20,116,082	13,250,998	24,943,033	14,797,500
Other Financing Uses	2,995,000	3,647,662	3,155,000	3,332,900	3,082,900
Ending Fund Balance	48,440,088	44,255,421	48,059,688	29,879,664	29,039,725
TOTAL USES	\$ 104,866,070	\$ 101,149,830	\$ 99,622,373	\$ 107,959,472	\$ 86,446,183



Expenditures by Category



Expenditures by Fund



Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Community Development Blk Grants	\$ 4,237,215	\$ 2,356,532	\$ 2,156,207	\$ 4,139,346	\$ 2,414,605	-10.04%
Section 108 Loan	-	-	-	\$ 182,925	\$ 182,925	-
Home Program	\$ 1,651,692	\$ 1,827,736	\$ 2,940,314	\$ 6,302,790	\$ 4,439,781	-0.77%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Afford Housing Trust Fund- Lihtf	\$ 1,157,738	\$ 1,452,920	\$ 987,738	\$ 1,046,780	\$ 983,601	-2.81%
Community Assistance Fund	\$ 4,649,435	\$ 2,350,456	\$ 2,055,051	\$ 3,639,286	\$ 453,137	-84.18%
Street Fund	\$ 40,432,106	\$ 42,682,463	\$ 38,596,058	\$ 73,948,563	\$ 68,072,745	21.54%
Performance Deposit	\$ 360,704	\$ 1,623,182	\$ 681,474	\$ 5,901,182	\$ 1,000,000	-
Drainage Facility Impact Fee	\$ 18,990	\$ 96,197	-	\$ 100,000	\$ 100,000	-50.00%
Room Tax Fund	\$ 3,729,164	\$ 3,962,309	\$ 3,467,130	\$ 4,497,890	\$ 3,559,392	-7.96%
Stabilization Fund	-	-	-	\$ 3,360,177	\$ 3,360,177	5.91%
Court Admin Assessment Fund	-	\$ 171,711	\$ 4,565	\$ 1,978,220	\$ 1,279,820	8.92%
Court Collection Fund	\$ 68,682	\$ 64,306	\$ 21,551	\$ 319,522	\$ 100,000	25.00%
State Asset Forfeiture Fund	\$ 31,807	\$ 107,478	\$ 65,309	\$ 37,673	-	-
DOJ Equitable Sharing Fund (Rpd)	\$ 88,449	\$ 141,716	\$ 348,290	\$ 1,104,383	\$ 100,000	-
Opioid Recoveries	-	\$ 57,403	\$ 238,998	\$ 1,400,735	\$ 400,000	-20.00%
Total Expenditures	\$ 56,425,982	\$ 56,894,411	\$ 51,562,684	\$ 107,959,472	\$ 86,446,183	12.07%

Debt Service Funds

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:

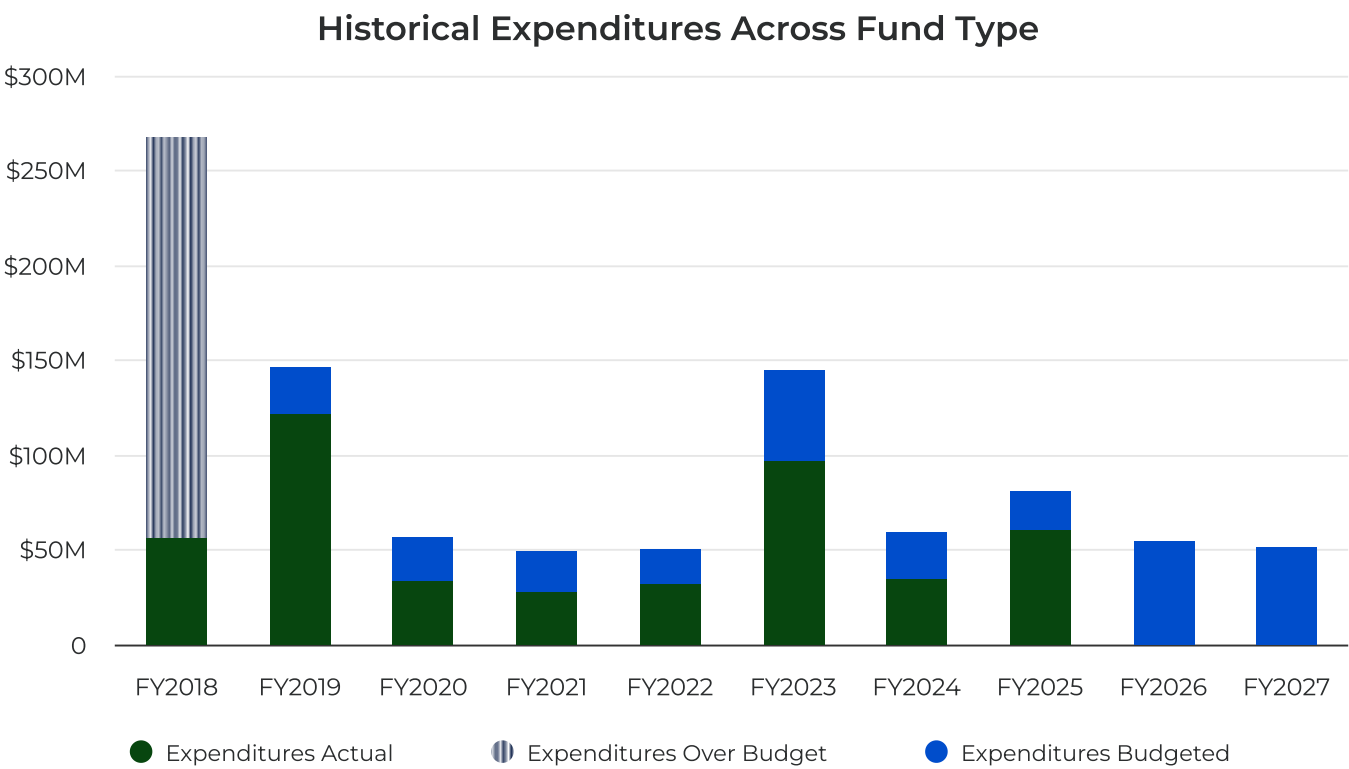
Ad Valorem Debt Service Fund — to accumulate monies for payment of general obligation bonds and capital lease obligations of the City that are not required to be accounted for in proprietary funds.

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.

Expenditure Summary

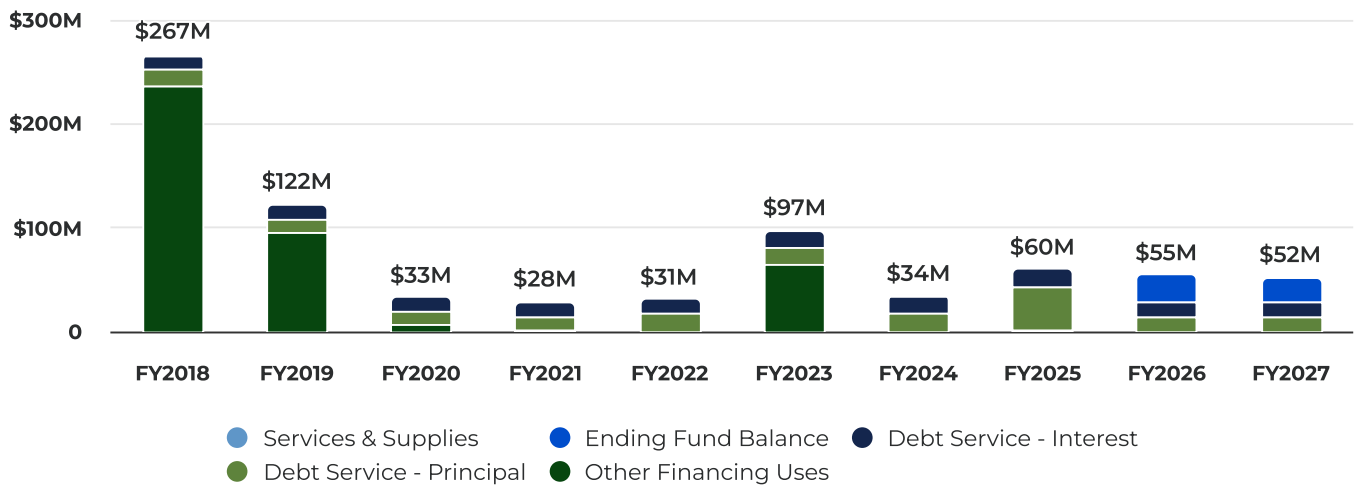


The FY18 budget overage is due to the refinancing of ReTRAC bonds. This process was completed after the final opportunity to amend the budget.

DEBT SERVICE	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Projected	FY27 Budget
SOURCES					
Beginning Fund Balance	\$ 24,386,618	\$ 23,268,131	\$ 23,346,755	\$ 21,615,749	\$ 19,799,495
Intergovernmental	15,742,276	16,037,125	16,218,188	16,450,000	16,750,000
Taxes	9,458,520	9,050,220	8,851,053	8,750,000	8,550,000
Miscellaneous	1,186,768	2,022,462	2,098,210	606,947	557,849
Special Assessments	1,674,430	1,683,044	1,321,144	413,988	41,841
Fines & Forfeits	19,230	59,052	32,595	4,496	-
Other Financing Sources	67,834,504	5,601,077	29,760,428	6,036,116	5,835,260
TOTAL SOURCES	\$ 120,302,346	\$ 57,721,111	\$ 81,628,373	\$ 53,877,296	\$ 51,534,445
USES					
Services & Supplies	\$ 343,212	\$ 180,780	\$ 95,368	\$ 394,907	\$ 319,600
Debt Service	33,344,919	34,193,576	58,174,331	33,682,894	27,886,707
Other Financing Uses	63,346,084	-	1,742,925	-	-
Ending Fund Balance	23,268,131	23,346,755	21,615,749	19,799,495	23,328,138
TOTAL USES	\$ 120,302,346	\$ 57,721,111	\$ 81,628,373	\$ 53,877,296	\$ 51,534,445

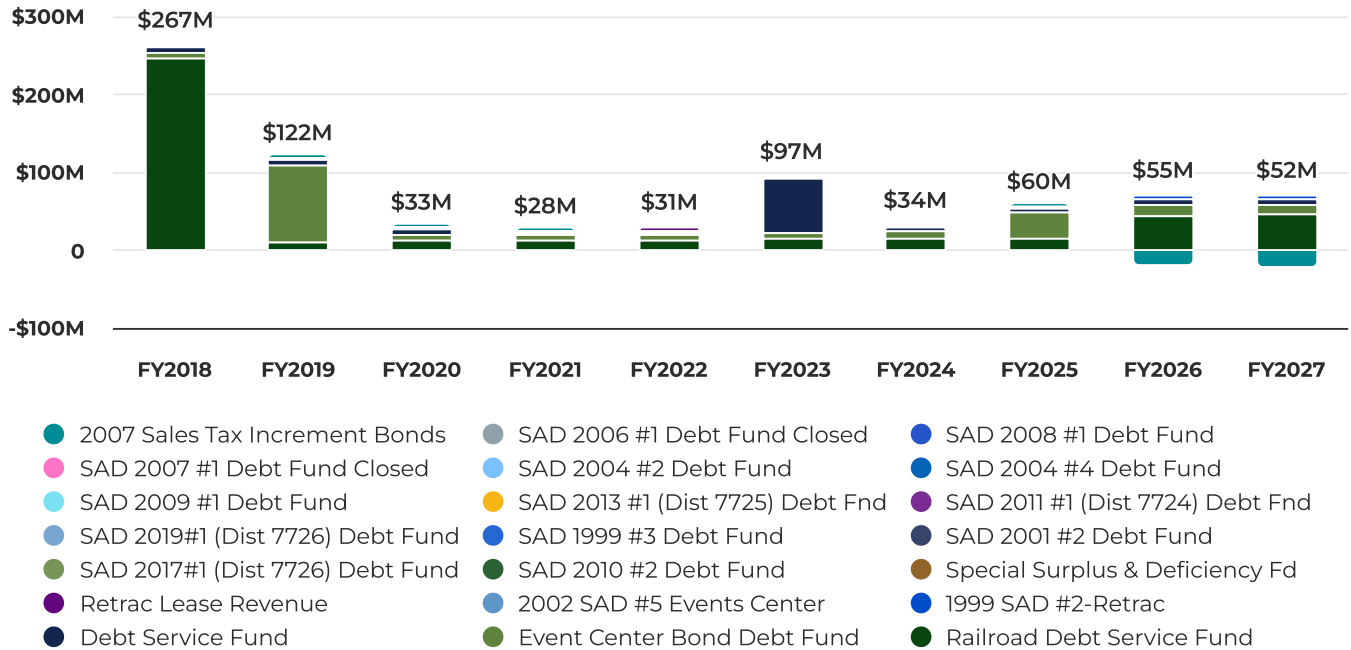
Expenditures by Category

Historical Expenditures by Category



Expenditures by Fund

Historical Expenditures by Fund



Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Debt Service Fund	\$ 68,169,707	\$ 5,850,191	\$ 5,846,235	\$ 6,061,607	\$ 6,052,673	0.01%
2007 Sales Tax Increment Bonds	\$ 3,483,338	\$ 3,583,825	\$ 3,691,538	\$ -19,685,567	\$ -22,606,167	16.41%
Railroad Debt Service Fund	\$ 15,027,125	\$ 15,305,696	\$ 15,621,942	\$ 44,922,002	\$ 46,668,434	8.74%
1999 SAD #2-Retrac	\$ 808,565	\$ 815,589	\$ 817,830	\$ 5,423,403	\$ 5,418,403	7.40%
Event Center Bond Debt Fund	\$ 7,860,205	\$ 8,043,969	\$ 31,778,942	\$ 12,338,327	\$ 12,143,914	-20.82%
2002 SAD #5 Events Center	\$ 683,489	\$ 679,477	\$ 681,387	\$ 3,340,795	\$ 2,657,051	-24.33%
Retrac Lease Revenue	\$ 863,713	-	-	-	-	-
SAD 1999 #3 Debt Fund	\$ 500	-	-	-	-	-
SAD 2001 #2 Debt Fund	\$ 32,539	-	\$ 6,107	\$ 170,307	-	-100.00%
SAD 2004 #2 Debt Fund	\$ 9,889	\$ 7,805	\$ 366	\$ 24,431	\$ 23,431	-2.60%
SAD 2004 #4 Debt Fund	\$ 22,478	\$ 18,691	\$ 627	\$ -20,081	\$ -21,581	25.79%
SAD 2009 #1 Debt Fund	\$ 2,312	\$ 3,112	\$ 2,132	\$ 51,406	\$ 51,840	18.12%
SAD 2010 #2 Debt Fund	\$ 56,005	\$ 55,813	\$ 55,498	\$ 286,358	\$ 259,665	0.22%
SAD 2011 #1 (Dist 7724) Debt Fnd	\$ 4,119	\$ 2,832	\$ 3,066	\$ 86,644	\$ 92,896	24.84%
SAD 2013 #1 (Dist 7725) Debt Fnd	\$ 3,534	\$ 2,002	\$ 1,812	\$ 62,818	\$ 60,818	3.20%
SAD 2017#1 (Dist 7726) Debt Fund	\$ 426	\$ 356	\$ 357	\$ 417,415	\$ 418,162	6.27%
SAD 2019#1 (Dist 7726) Debt Fund	\$ 6,267	\$ 4,993	\$ 4,785	\$ -32,126	\$ -19,651	-63.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Special Surplus & Deficiency Fd	-	-	\$ 1,500,000	\$ 429,557	\$ 334,557	-19.36%
Total Expenditures	\$ 97,034,210	\$ 34,374,350	\$ 60,012,624	\$ 53,877,296	\$ 51,534,445	-5.97%

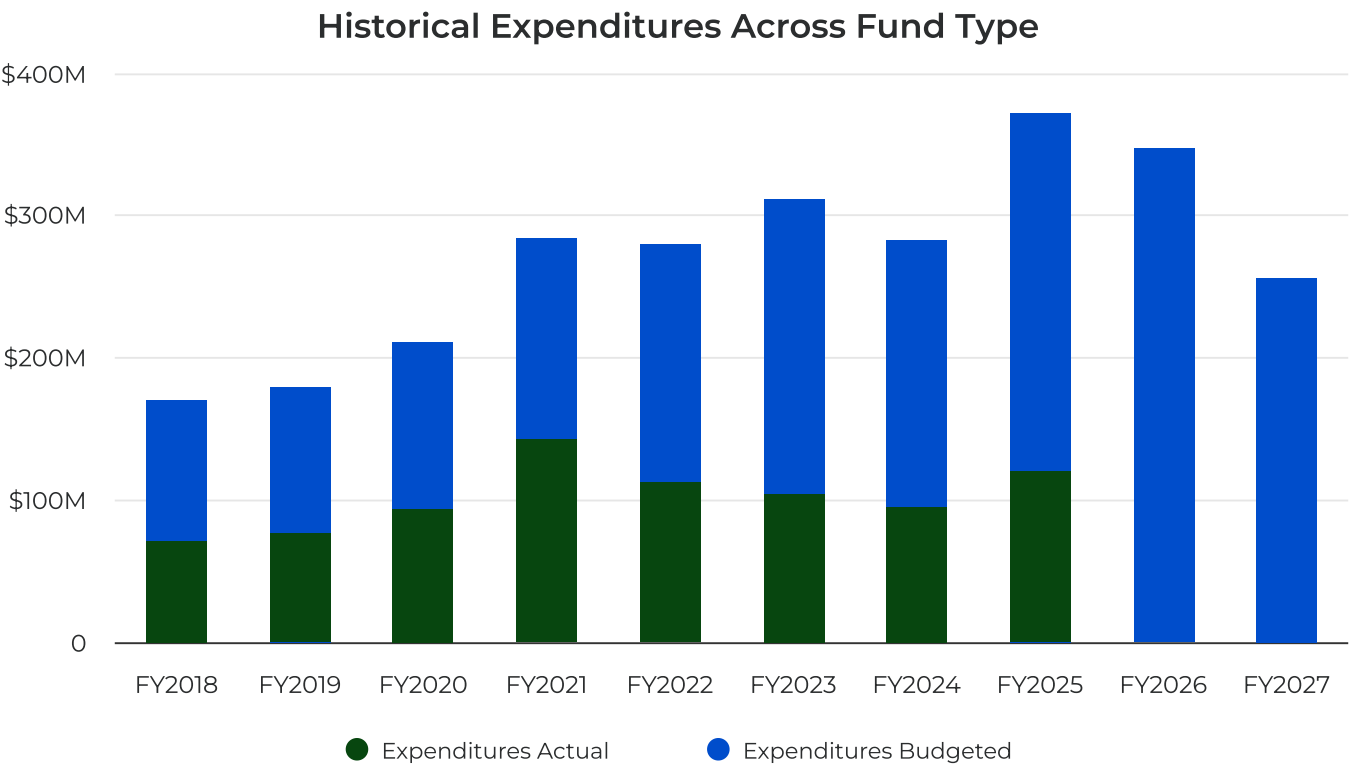
Enterprise Funds

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 public on a continuing basis be financed or recovered primarily through user charges, or where the City decides 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 to capital expenditures and 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.

Expenditure Summary

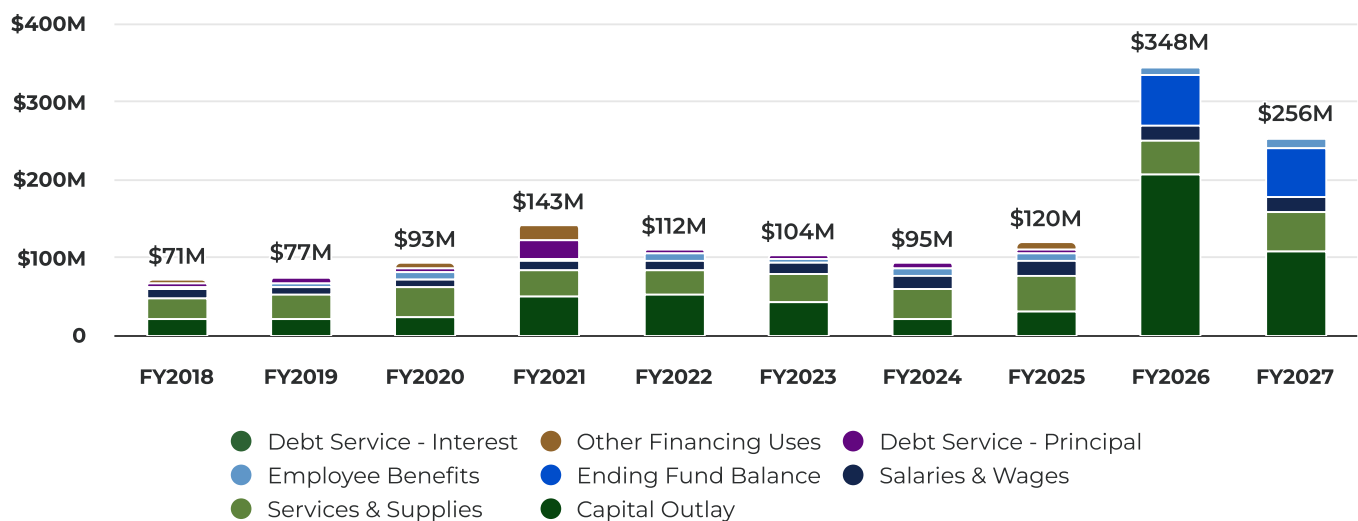


Expenditures vary from year to year due to large scale capital projects. Capital projects are initially budgeted entirely in the first year of the project. When a project lasts multiple fiscal years, all remaining project budgets are continually rolled forward to the following fiscal year until the project is completed and closed out.

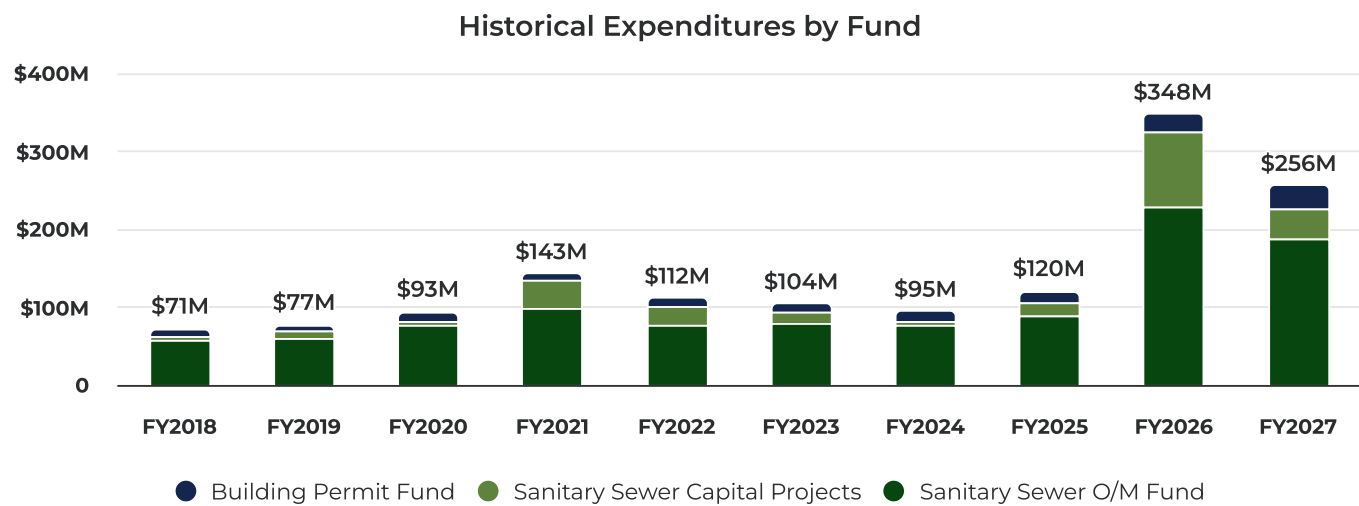
ENTERPRISE FUNDS	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Projected	FY27 Budget
SOURCES					
Charges for Services	\$ 101,615,107	\$ 100,765,293	\$ 116,625,905	\$ 113,477,854	\$ 119,554,720
Fees, Licenses & Permits	400,210	416,760	459,584	430,400	440,600
Intergovernmental	2,389,896	1,201,447	330,422	1,805,243	35,357,000
Miscellaneous & Other	6,493,969	10,812,192	14,107,255	5,900,179	6,087,375
Fines and Forfeits	2,307,472	2,150,372	2,077,809	1,810,000	1,835,000
Other Financing Sources	3,290,773	-	7,949	69,951,443	30,590,000
Use of Net Assets	-	-	-	158,059,981	-
TOTAL SOURCES	\$ 116,497,427	\$ 115,346,064	\$ 133,608,924	\$ 351,435,100	\$ 193,864,695
USES					
Salaries & Wages	\$ 16,341,423	\$ 17,065,910	\$ 18,365,003	\$ 18,696,793	\$ 18,691,847
Employee Benefits	7,296,035	9,833,563	9,906,025	10,593,625	10,828,963
Services & Supplies	36,069,548	44,441,274	64,394,839	46,183,574	51,980,120
Capital Outlay	43,420,522	20,567,087	29,806,264	271,909,377	106,719,500
Debt Service	6,465,664	9,948,880	4,752,106	3,939,731	4,013,499
Other Financing Uses	112,000	112,000	112,000	112,000	112,000
Increase in Net Assets	6,792,235	13,377,350	6,272,687	-	1,518,766
TOTAL USES	\$ 116,497,427	\$ 115,346,064	\$ 133,608,924	\$ 351,435,100	\$ 193,864,695

Expenditures by Category

Historical Expenditures by Category



Expenditures by Fund



Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Sanitary Sewer O/M Fund	\$ 78,557,312	\$ 75,768,870	\$ 88,791,516	\$ 278,516,272	\$ 187,675,363	-17.51%
Sanitary Sewer Capital Projects	\$ 13,795,105	\$ 4,548,331	\$ 16,335,893	\$ 105,403,734	\$ 38,422,057	-60.02%
Building Permit Fund	\$ 11,669,322	\$ 14,601,639	\$ 14,638,979	\$ 29,407,854	\$ 29,660,035	23.06%
Total Expenditures	\$ 104,021,739	\$ 94,918,841	\$ 119,766,389	\$ 413,327,860	\$ 255,757,455	-26.45%

Internal Service Funds

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:

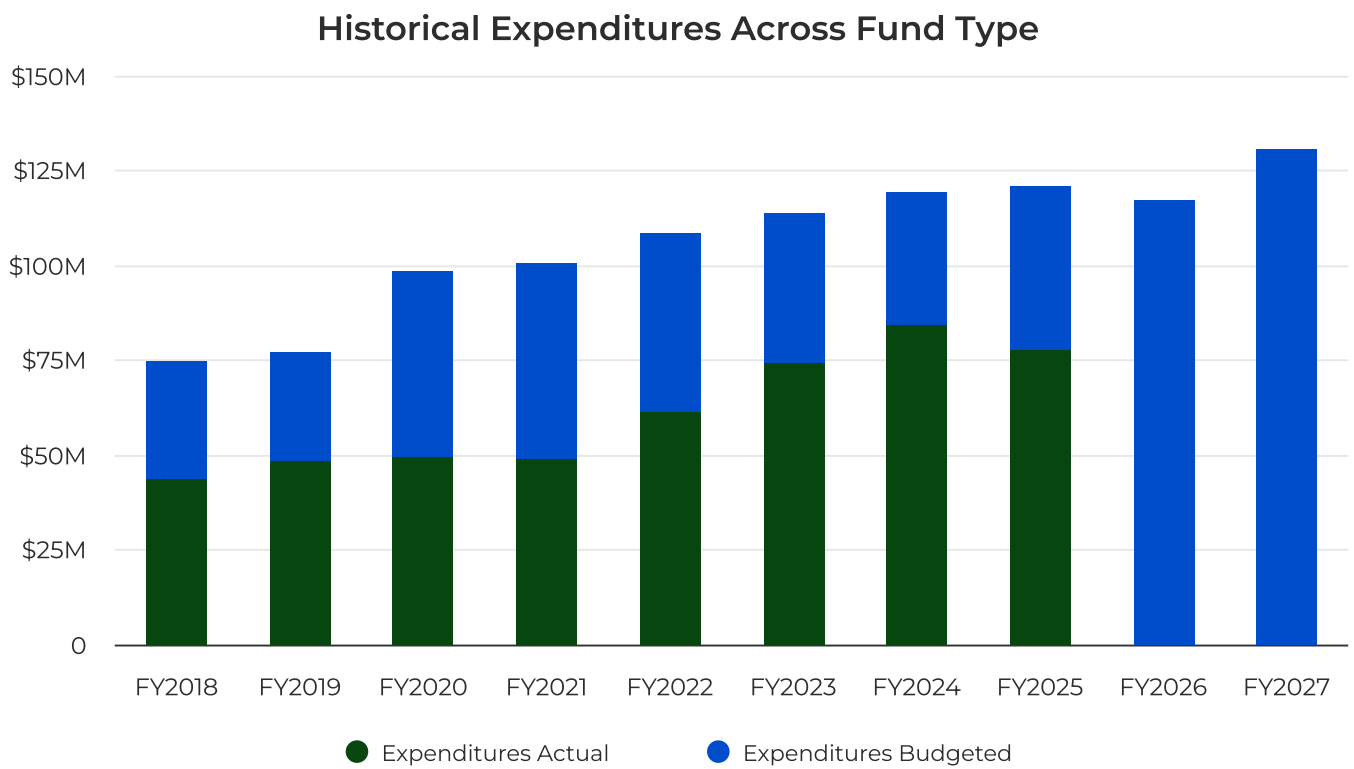
Motor Vehicle Fund — to account for the costs of acquisition of motor vehicles and of operating a maintenance facility for motor vehicles used by City departments. Such costs are billed to the user department.

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.

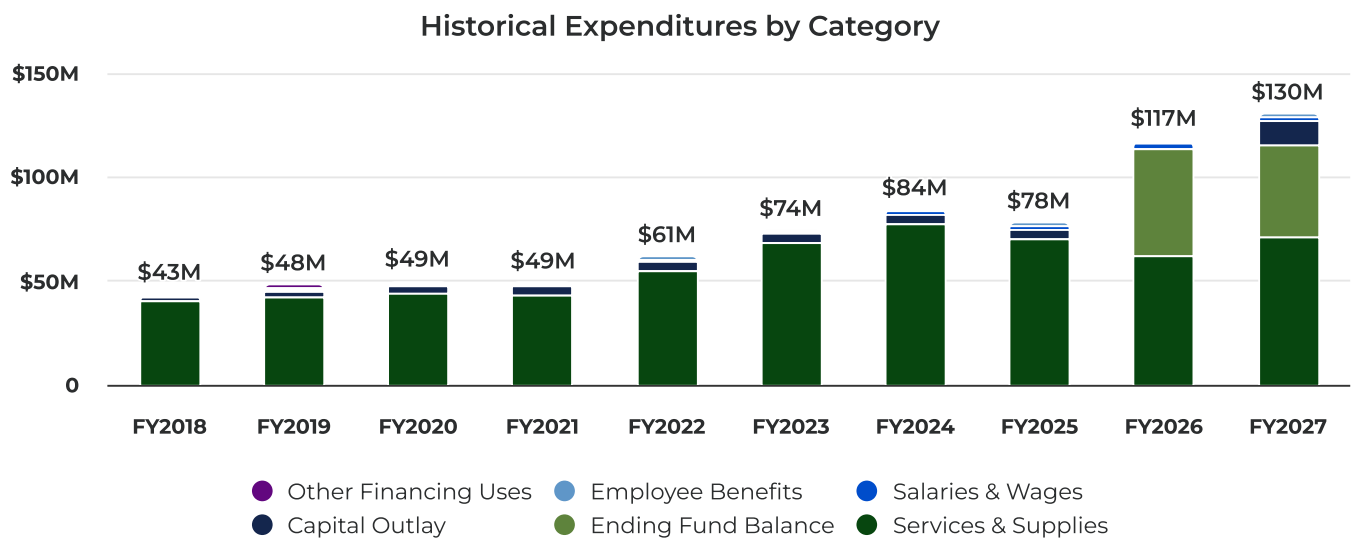
Self-Funded Workers' Compensation Fund — to account for the operations of the self-funded workers' compensation program.

Expenditure Summary



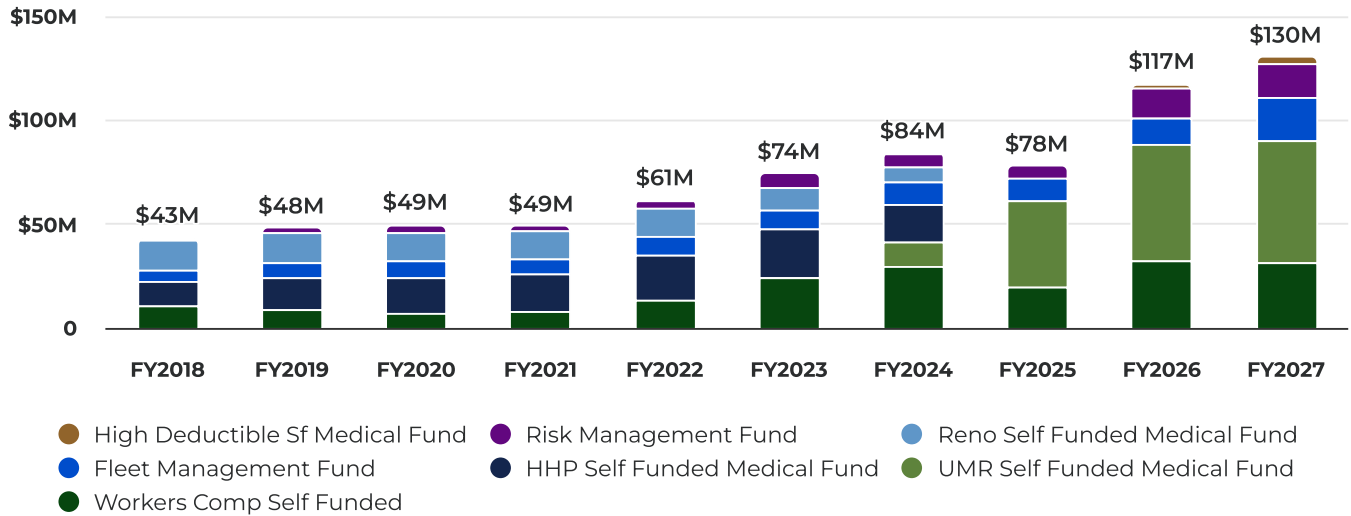
				FY26	
INTERNAL SERVICE	FY23 Actual	FY24 Actual	FY25 Actual	Projected	FY27 Budget
SOURCES					
Charges for Services	\$ 56,840,901	\$ 57,169,565	\$ 65,692,427	\$ 59,389,776	\$ 65,917,153
Intergovernmental	-	44,831	-	-	-
Miscellaneous & Other	6,195,374	11,069,005	10,235,903	5,132,650	5,124,871
Use of Net Assets	-	-	1,821,081	10,375,912	14,629,064
TOTAL SOURCES	\$ 63,036,275	\$ 68,283,401	\$ 77,749,411	\$ 74,898,338	\$ 85,671,088
USES					
Salaries & Wages	\$ 1,694,561	\$ 1,841,163	\$ 2,171,042	\$ 2,381,647	\$ 2,418,908
Employee Benefits	624,119	862,609	1,132,693	1,392,715	1,437,256
Services & Supplies	50,001,605	60,113,300	69,843,196	65,910,730	70,496,620
Capital Outlay	4,028,449	4,496,020	4,602,480	5,213,246	11,318,304
Increase in Net Assets	6,687,541	970,309	-	-	-
TOTAL USES	\$ 63,036,275	\$ 68,283,401	\$ 77,749,411	\$ 74,898,338	\$ 85,671,088

Expenditures by Category



Expenditures by Fund

Historical Expenditures by Fund



Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (%) Change)
UMR Self Funded Medical Fund	-	\$ 11,804,471	\$ 41,399,242	\$ 61,087,452	\$ 58,184,298	4.18%
Fleet Management Fund	\$ 9,022,830	\$ 10,635,113	\$ 10,729,340	\$ 20,264,421	\$ 20,699,201	63.58%
Risk Management Fund	\$ 7,129,531	\$ 6,258,935	\$ 6,160,498	\$ 17,427,050	\$ 16,802,399	15.46%
HHP Self Funded Medical Fund	\$ 23,456,425	\$ 18,312,825	-	-	-	-
Reno Self Funded Medical Fund	\$ 10,499,282	\$ 7,238,385	-	-	-	-
High Deductible Sf Medical Fund	\$ 4,478	\$ 770,333	\$ 24,167	\$ 2,786,324	\$ 3,327,675	42.10%
Workers Comp Self Funded	\$ 24,233,590	\$ 29,292,022	\$ 19,436,164	\$ 32,777,643	\$ 31,473,002	-1.47%
Total Expenditures	\$ 74,346,135	\$ 84,312,084	\$ 77,749,411	\$ 134,342,890	\$ 130,486,575	11.20%

Capital Projects Funds

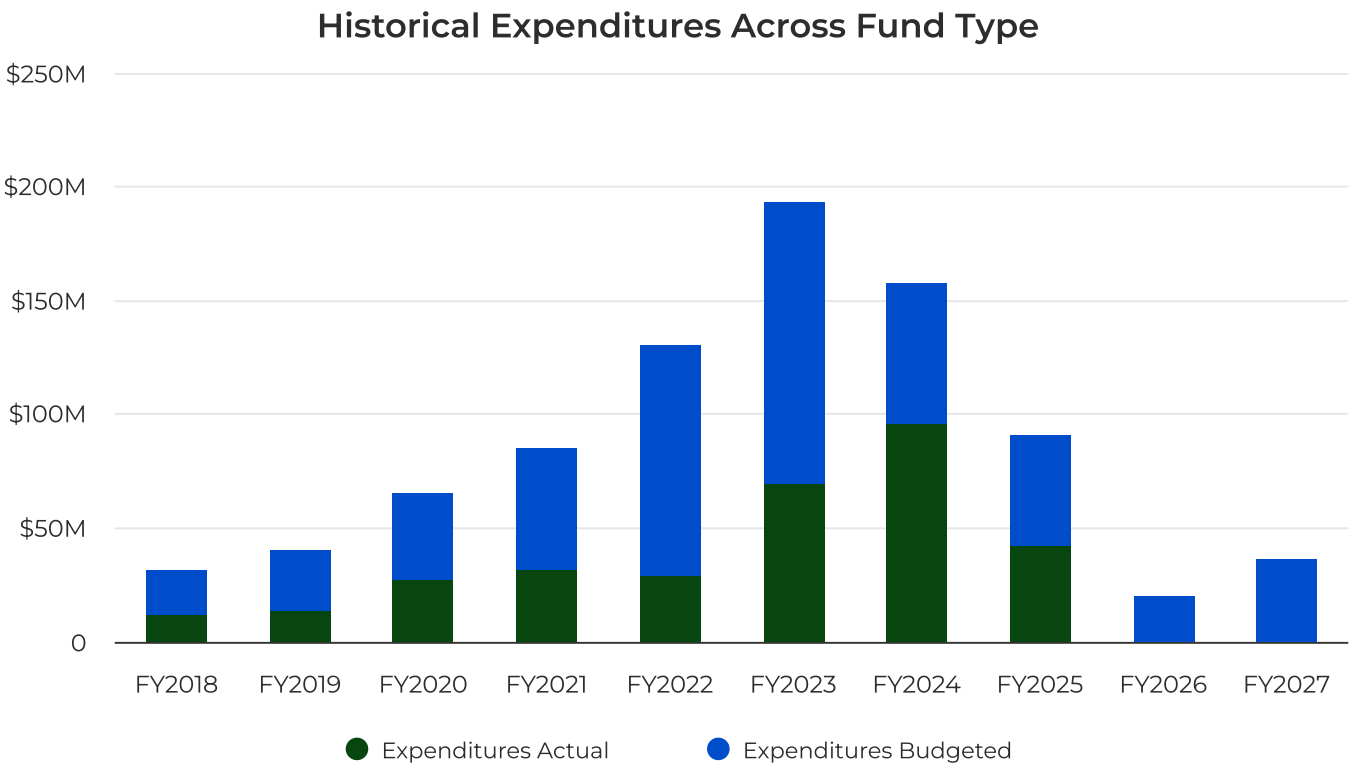
Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary or trust funds. The City's Capital Projects Funds are:

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.

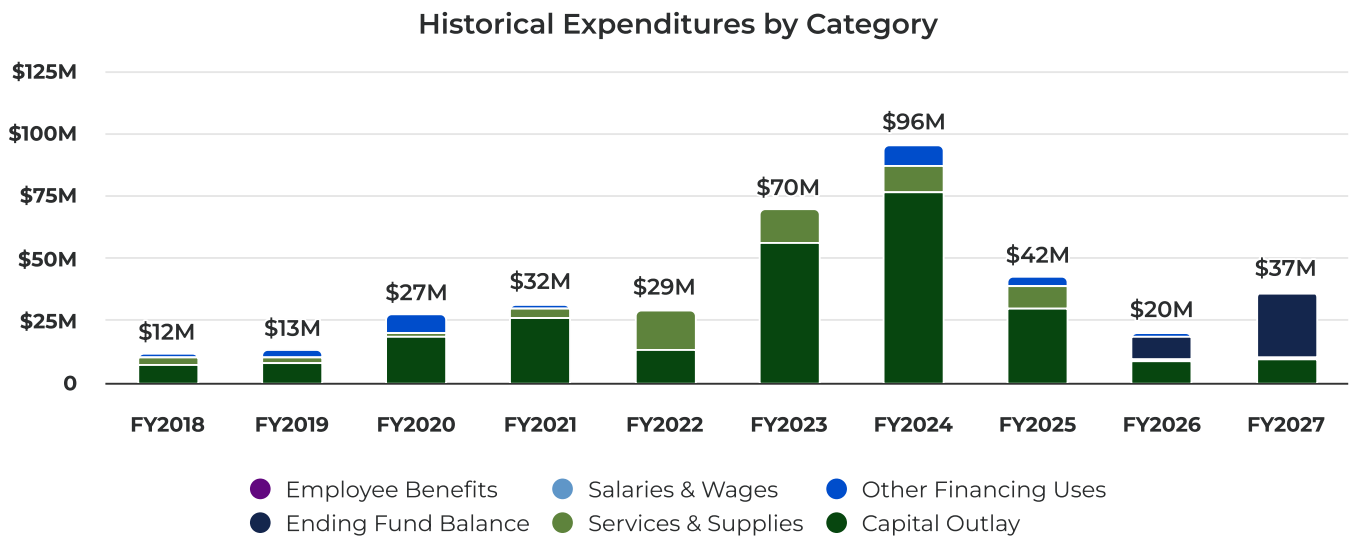
Capital Tax Fund - to account for a special Ad Valorem tax levied by the County which can only be used for the purchase of capital assets and/or major repairs (not considered maintenance) of existing infrastructure. Resources can also be used to repay short-term financing to fund capital projects.

Expenditure Summary



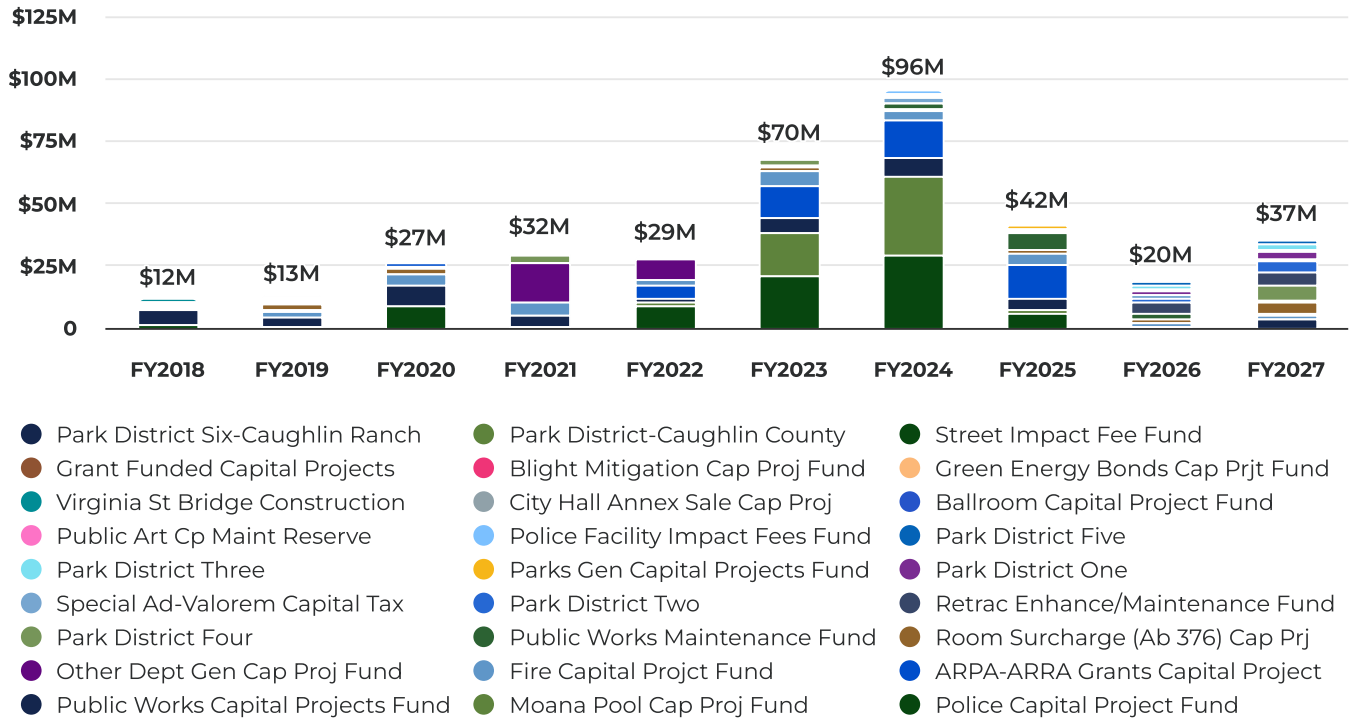
CAPITAL PROJECTS	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Projected	FY27 Budget
SOURCES					
Beginning Fund Balance	\$ 76,438,064	\$ 106,373,040	\$ 58,447,021	\$ 49,547,832	\$ 30,486,374
Charges for Services	1,282,676	1,174,342	1,092,440	1,100,000	1,100,000
Fees, Licenses & Permits	429,240	338,731	283,938	286,050	150,000
Intergovernmental	16,440,358	16,863,326	16,259,927	5,002,711	1,053,073
Miscellaneous	6,527,935	11,458,831	5,706,463	1,811,509	1,060,000
Other Taxes	1,970,974	1,447,968	1,734,033	701,000	500,000
Fines and Forfeits	-	3,660	-	14,291	-
Other Financing Sources	72,904,264	13,954,692	5,719,376	347,702	2,240,000
TOTAL SOURCES	\$ 175,993,511	\$ 151,614,590	\$ 89,243,198	\$ 58,811,095	\$ 36,589,447
USES					
Salaries & Wages	\$ -	\$ 140,562	\$ 156,552	\$ 411,544	\$ 47,101
Employee Benefits	-	73,261	81,083	224,577	25,972
Services & Supplies	13,514,320	9,955,204	8,566,917	5,447,324	936,000
Capital Outlay	55,970,151	76,702,658	29,888,198	21,257,277	9,245,000
Other Financing Uses	136,000	6,295,884	1,002,616	983,999	883,499
Ending Fund Balance	106,373,040	58,447,021	49,547,832	30,486,374	25,451,875
TOTAL USES	\$ 175,993,511	\$ 151,614,590	\$ 89,243,198	\$ 58,811,095	\$ 36,589,447

Expenditures by Category



Expenditures by Fund

Historical Expenditures by Fund



Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Public Works Maintenance Fund	\$ 1,082,183	\$ 2,446,429	\$ 6,886,991	\$ 4,838,205	\$ 900,000	-55.00%
Public Works Capital Projects Fund	\$ 6,660,438	\$ 7,526,000	\$ 4,747,945	\$ 7,797,467	\$ 3,200,000	-
Grant Funded Capital Projects	-	\$ 14,438	\$ 1,192	\$ 53,005	-	-
City Hall Annex Sale Cap Proj	\$ 136,000	\$ 136,000	\$ 136,000	\$ 272,000	\$ 136,000	-44.90%
Other Dept Gen Cap Proj Fund	\$ 622,030	\$ 185,491	\$ 380,211	\$ 1,262,574	\$ 700,000	64.71%
Parks Gen Capital Projects Fund	\$ 547,283	\$ 439,350	\$ 1,299,454	\$ 1,494,123	\$ 700,000	-12.50%
Police Capital Project Fund	\$ 20,913,557	\$ 28,904,867	\$ 5,342,242	\$ 12,081	-	-
Public Art Cp Maint Reserve	-	\$ 266,326	\$ 825,346	\$ 1,570,620	\$ 663,171	176.32%
Moana Pool Cap Proj Fund	\$ 16,773,766	\$ 31,680,999	\$ 1,846,556	\$ 1,232,392	-	-
Room Surcharge (Ab 376) Cap Prj	\$ 1,004,155	\$ 460,172	\$ 1,252,823	\$ 4,693,132	\$ 4,593,132	206.21%
Fire Capital Project Fund	\$ 5,936,864	\$ 3,778,981	\$ 4,271,510	\$ 2,849,070	\$ 1,500,000	-
ARPA-ARRA Grants Capital Project	\$ 12,243,926	\$ 15,125,852	\$ 13,422,690	\$ 6,386,121	\$ 73,073	-77.78%
Blight Mitigation Cap Proj Fund	\$ 42,949	\$ 48,472	-	-	-	-
Police Facility Impact Fees Fund	-	\$ 1,742,572	\$ 341,616	\$ 244,336	\$ 152,038	-55.58%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Special Ad-Valorem Capital Tax	\$ 872,144	\$ 1,939,144	\$ 756,309	\$ 1,300,523	\$ 1,005,701	-16.59%
Park District Six-Caughlin Ranch	-	-	-	\$ 5,573	\$ 5,573	5.91%
Park District One	\$ 97,706	\$ 539,712	\$ 246,268	\$ 3,562,917	\$ 3,362,917	171.38%
Park District Two	\$ 21,514	-	\$ 12,410	\$ 4,176,917	\$ 4,138,211	148.23%
Park District Three	\$ 510,198	\$ 147,930	\$ 76,061	\$ 2,369,859	\$ 1,879,859	5.35%
Park District Four	\$ 2,118,697	\$ 200,000	\$ 299,732	\$ 6,286,995	\$ 5,654,087	3,342.16%
Park District Five	-	-	-	\$ 1,615,661	\$ 1,315,661	-19.50%
Park District-Caughlin County	-	-	-	\$ 5,609	\$ 5,609	66.69%
Street Impact Fee Fund	-	-	-	\$ 108,569	\$ 108,569	-
Ballroom Capital Project Fund	-	-	-	\$ 625,271	\$ 550,271	-7.45%
Retrac Enhance/Maintenance Fund	\$ 25,058	\$ 833	\$ 283,626	\$ 5,636,067	\$ 5,686,067	30.21%
Green Energy Bonds Cap Prjt Fund	\$ 12,000	-	-	\$ 412,008	\$ 259,508	819.91%
Total Expenditures	\$ 69,620,467	\$ 95,583,567	\$ 42,428,981	\$ 58,811,095	\$ 36,589,447	82.25%

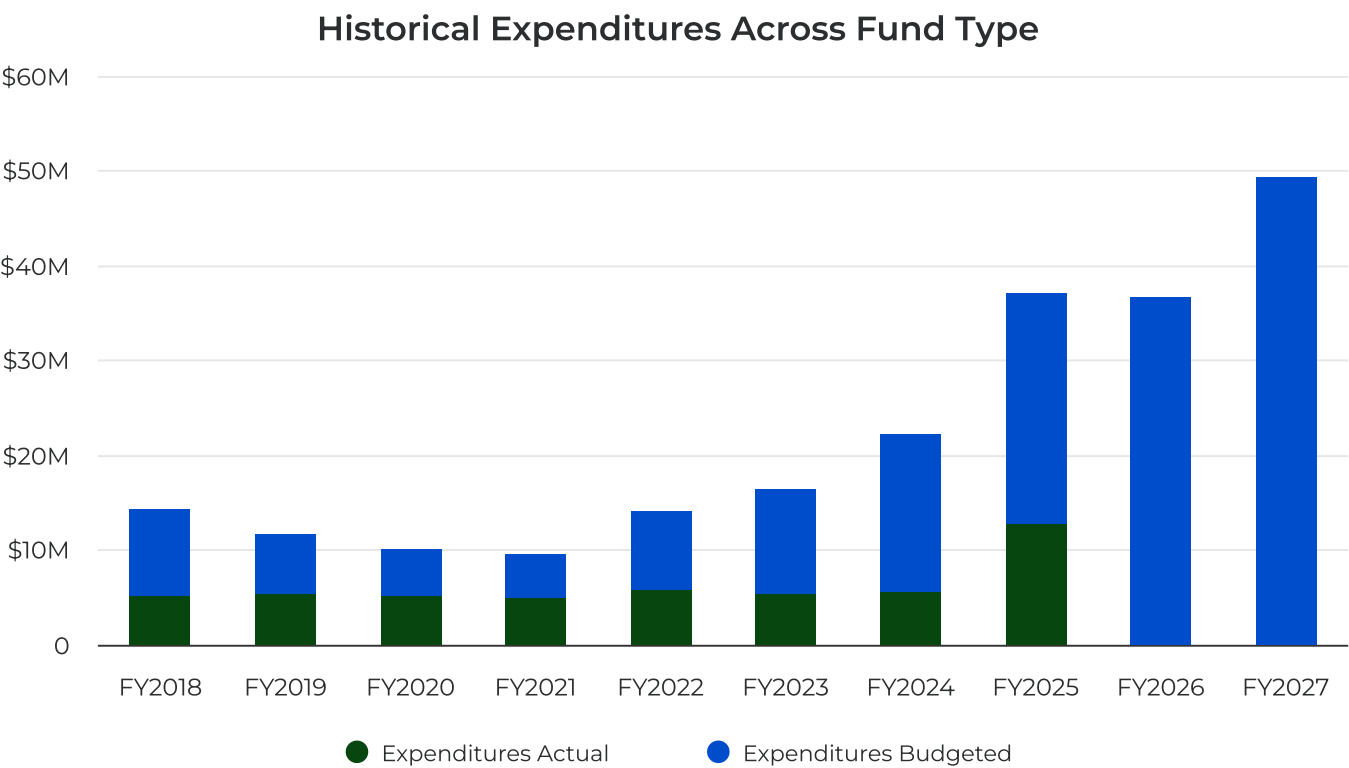
Redevelopment Agency Funds

Redevelopment Agency (RDA) Funds are used to account for the financial activities of the Redevelopment Agency Areas #1 and #2, including both General Funds and Debt Service Funds for each area. The primary revenue source is tax increment from ad valorem taxes, which are first allocated to debt service obligations, with remaining revenues used for redevelopment activities. The Redevelopment Agency's Funds are:

RDA General Funds - To account for administrative costs, economic development initiatives, maintenance, construction, improvement, and repair of capital facilities, and other redevelopment activities within the redevelopment districts. Redevelopment Agency #1 also receives State pass-through revenues, parking gallery receipts, rental income, and other miscellaneous revenues.

RDA Debt Service Funds - To account for the payment of principal and interest on redevelopment debt. Agency policy requires maintaining reserves equal to the succeeding year's debt service payments or the amount required by bond covenants, whichever is greater.

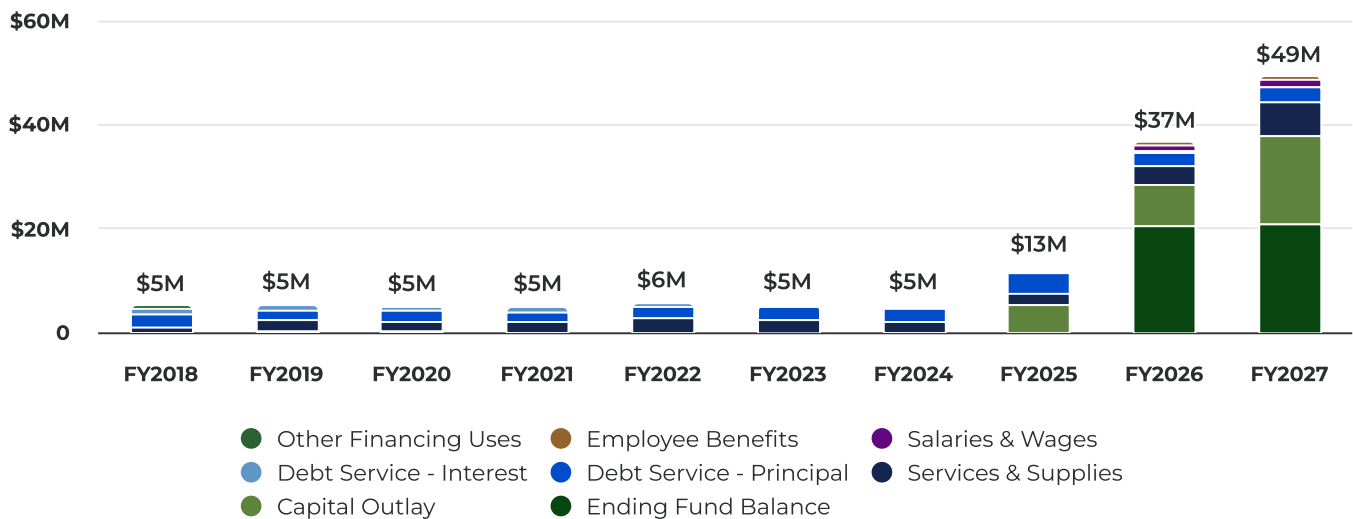
Expenditure Summary



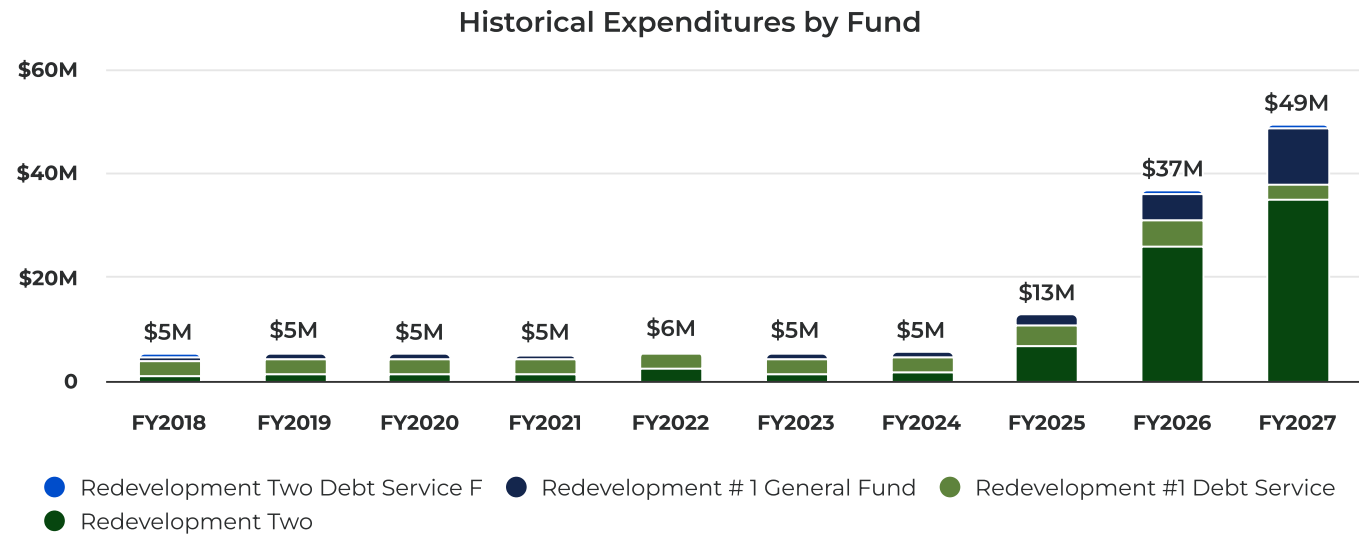
RDA	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Projected	FY27 Budget
SOURCES					
Beginning Fund Balance	\$ 8,436,538	\$ 13,034,938	\$ 21,642,658	\$ 28,414,525	\$ 30,468,936
Property Taxes	8,489,348	12,208,720	15,588,566	18,442,519	16,899,725
Intergovernmental	106,687	138,693	128,024	128,024	128,024
Miscellaneous	1,405,964	1,598,499	3,666,285	2,450,000	1,780,000
Other Financing Sources	-	150,000	150,000	-	-
TOTAL SOURCES	\$ 18,438,537	\$ 27,130,850	\$ 41,175,533	\$ 49,435,068	\$ 49,276,685
USES					
Salaries & Wages	\$ -	\$ 283,811	\$ 576,382	\$ 1,086,298	\$ 1,290,761
Employee Benefits	.	134,801	331,854	659,910	762,281
Services & Supplies	2,459,882	1,981,406	2,227,538	3,809,232	6,456,436
Capital Outlay	.	.	5,333,585	10,493,178	16,945,000
Debt Service	2,943,717	2,938,174	4,141,649	2,917,514	2,917,527
Other Financing Uses	.	150,000	150,000	-	-
Ending Fund Balance	13,034,938	21,642,658	28,414,525	30,468,936	20,904,680
TOTAL USES	\$ 18,438,537	\$ 27,130,850	\$ 41,175,533	\$ 49,435,068	\$ 49,276,685

Expenditures by Category

Historical Expenditures by Category



Expenditures by Fund



Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Redevelopment # 1 General Fund	\$ 1,292,372	\$ 1,025,954	\$ 2,035,017	\$ 7,252,871	\$ 10,600,725	111.53%
Redevelopment #1 Debt Service	\$ 2,900,929	\$ 2,895,773	\$ 4,093,870	\$ 5,431,705	\$ 2,880,130	-42.88%
Redevelopment Two	\$ 1,159,852	\$ 1,516,906	\$ 6,581,457	\$ 35,947,400	\$ 35,023,082	35.85%
Redevelopment Two Debt Service F	\$ 50,447	\$ 49,559	\$ 50,664	\$ 803,092	\$ 772,748	6.26%
Total Expenditures	\$ 5,403,600	\$ 5,488,192	\$ 12,761,009	\$ 49,435,068	\$ 49,276,685	34.78%

FUNDING SOURCES

Consolidated Tax (CTAX) Summary

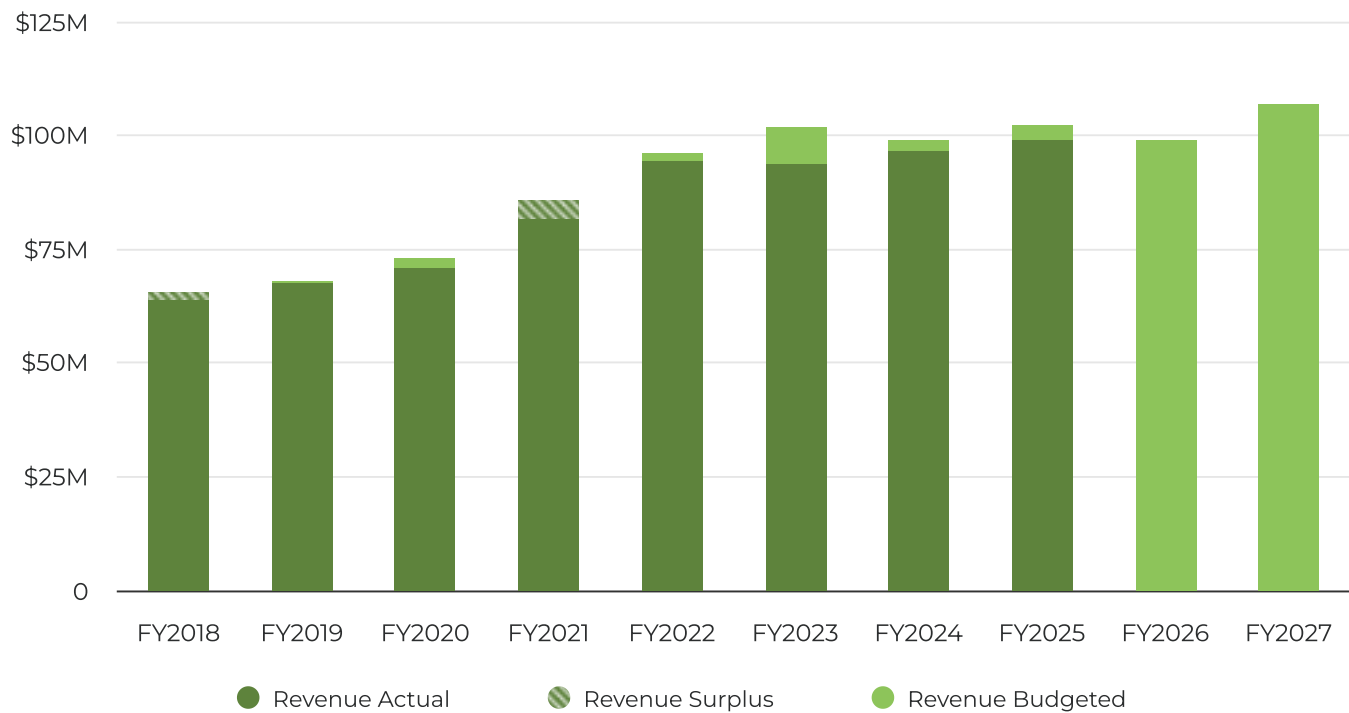
Consolidated Tax (CTAX) revenues include sales and use taxes, cigarette and liquor taxes, motor vehicle privilege taxes, and real property transfer taxes. These taxes have been brought together into a consolidated tax. They are collected by the State, consolidated, and then distributed to the various 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 Statewide 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.

For FY26, the City projects CTAX revenues will increase by 4.8% over FY25 receipts (\$103.5M vs. \$98.8M), representing a moderate recovery driven by continued improvement in economic activity. While growth is expected to strengthen, projections remain conservative and recognize that the market has transitioned away from the exceptional post-pandemic growth experienced in prior years.

Looking ahead to FY27, the adopted budget assumes a 3.0% increase in CTAX revenues over the FY26 projection, resulting in a budgeted total of \$106.6M. This forecast reflects expectations for continued stable performance and a return to more typical, sustainable annual growth. Overall, the FY26 and FY27 forecasts anticipate a flat-to-moderate recovery trajectory as the post-pandemic economy continues to normalize.

Historical Revenues Across Rev Source

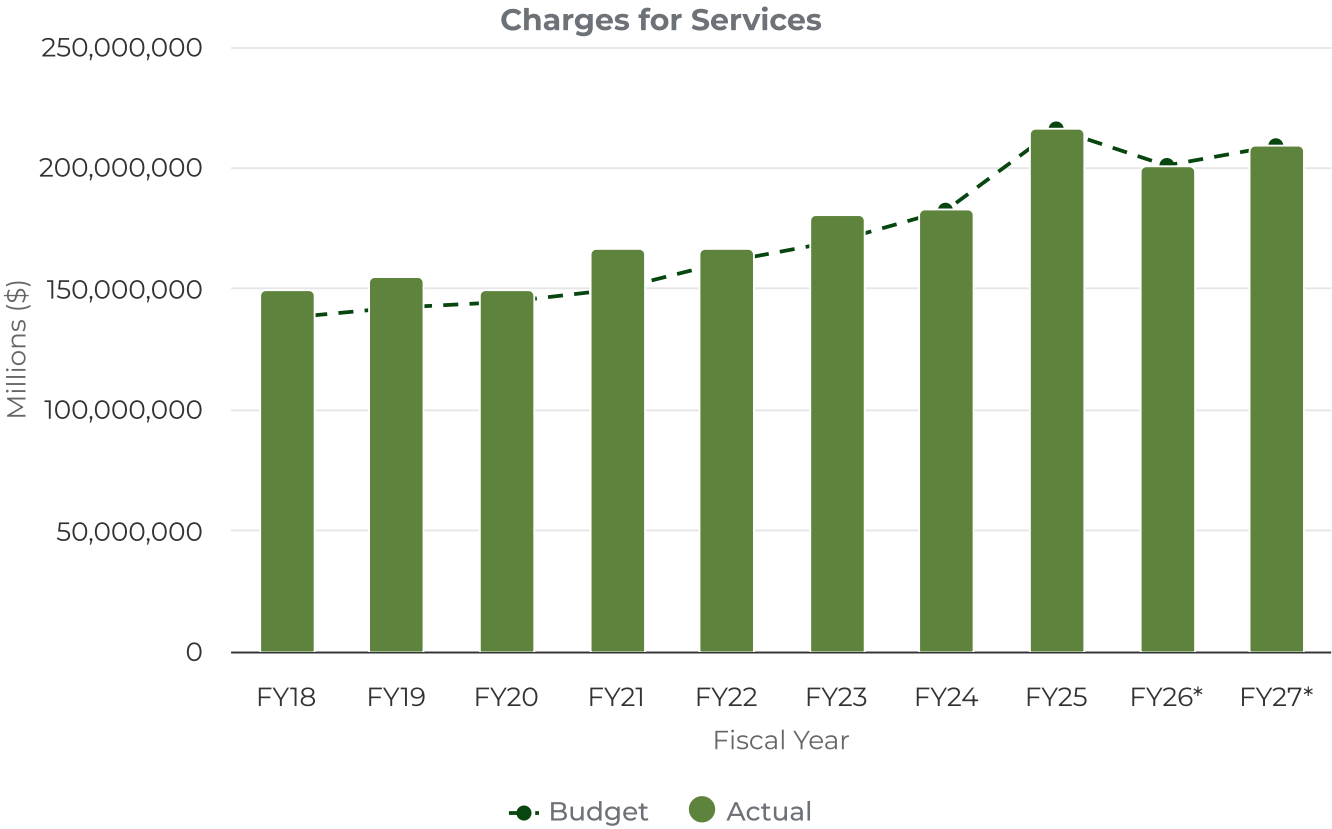


Charges for Services Summary

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 32% 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 11% 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.

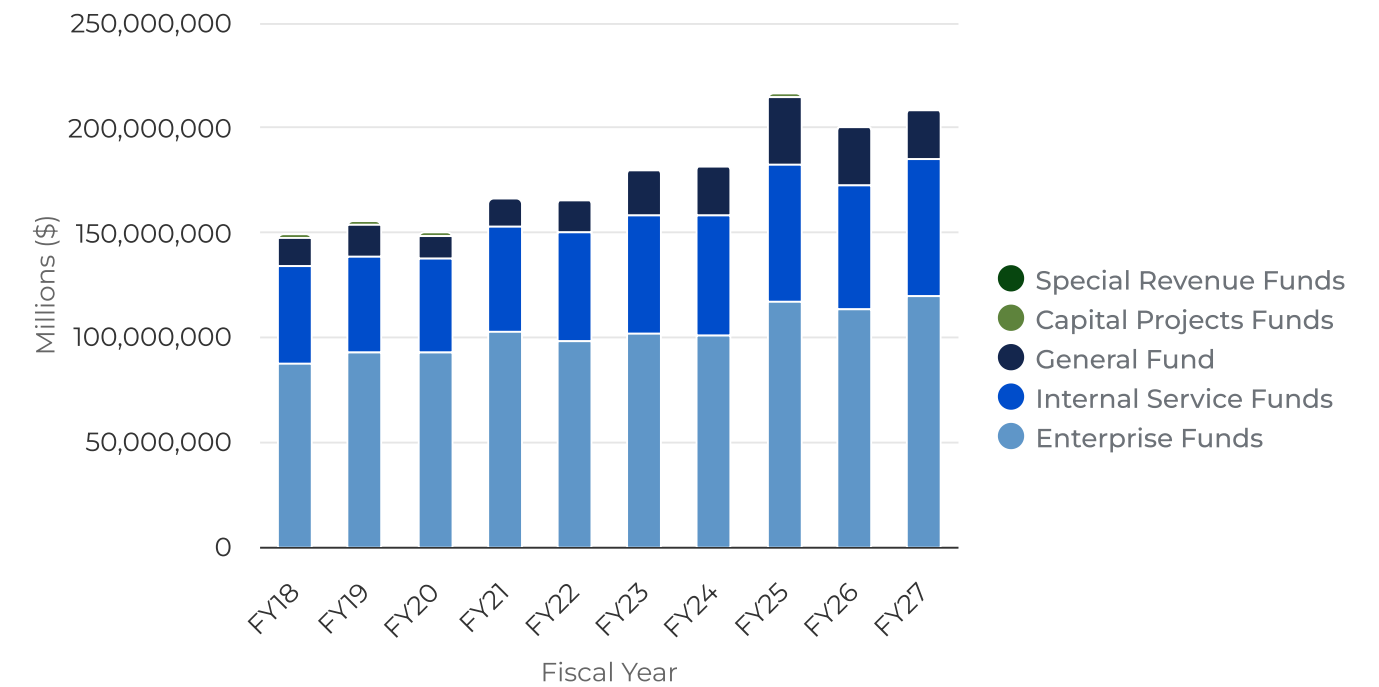
\$209,172,253

\$8,154,438 increase over the prior year estimate

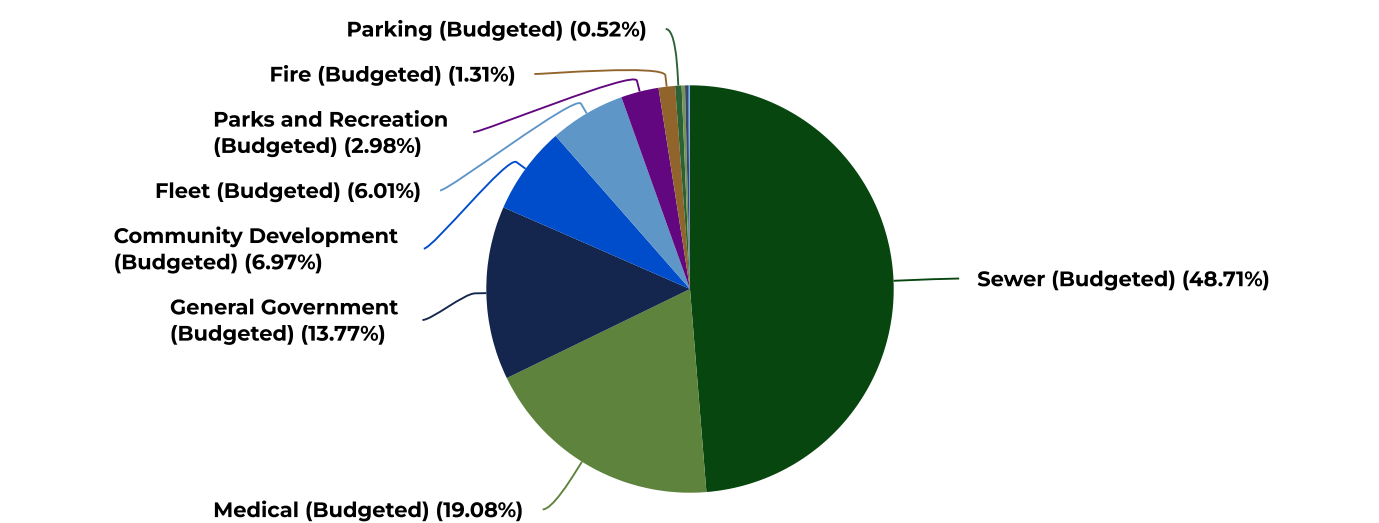


*FY26 and FY27 estimated

Historical Revenue by Fund Group - Charges for Services



FY27 Projected Revenue by Department - Charges for Services



Property Taxes (Ad Valorem) Summary

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	PY's Ad Valorem Revenue Base	x	1.03 (3% growth)	+	Value of Property on PY's Tax Roll	x	100	=	Base Tax Rate
Greater of: Revenue									
Step 2	Base Rate from Step 1 or PY's Base Tax Rate	x	CY Assessed Value	+	Allowed Ad Valorem Revenue Base	+	Allowed by Voter or Legislative Overrides	=	Total Allowed Ad Valorem Revenue

Ad Valorem revenues are accounted for in the General Fund, where they are the second-largest revenue source, representing 28% of the total. A portion of the 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%, except for 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:

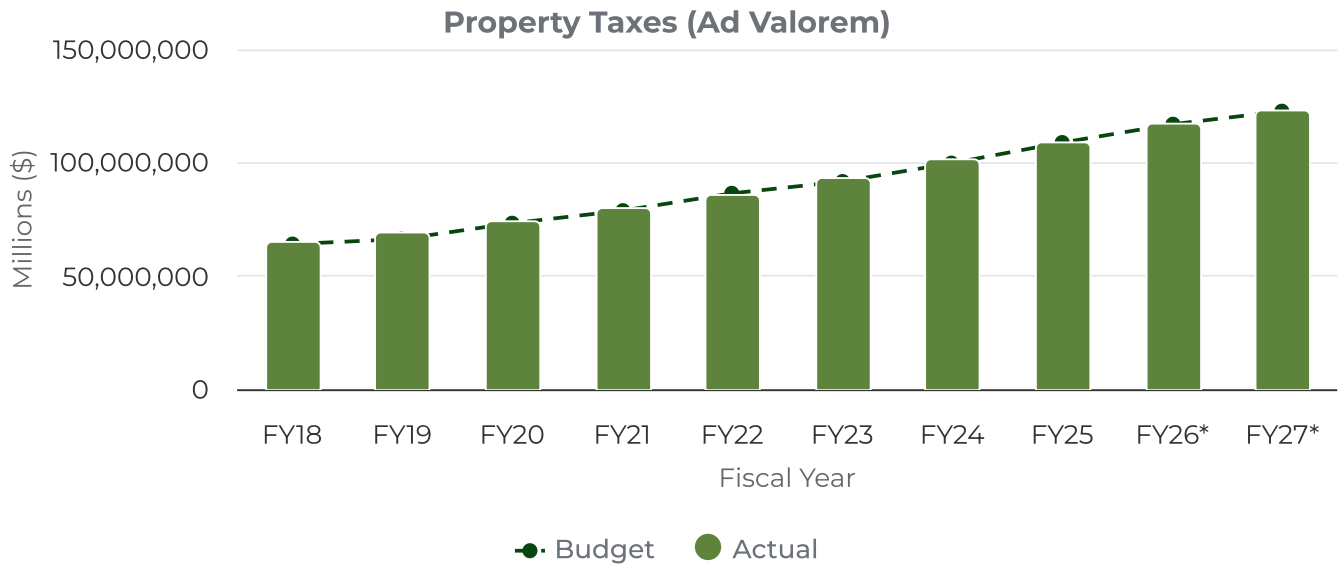
- 1. twice the consumer price index (CPI) percent change in the prior year, or
- 2. the rolling percentage average change of assessed value over a 10-year period for each county.

The City is projecting a 4.7% increase (\$5.5M) in property tax revenue from FY26 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.

\$122,745,339

\$5,516,015 increase over prior year estimate

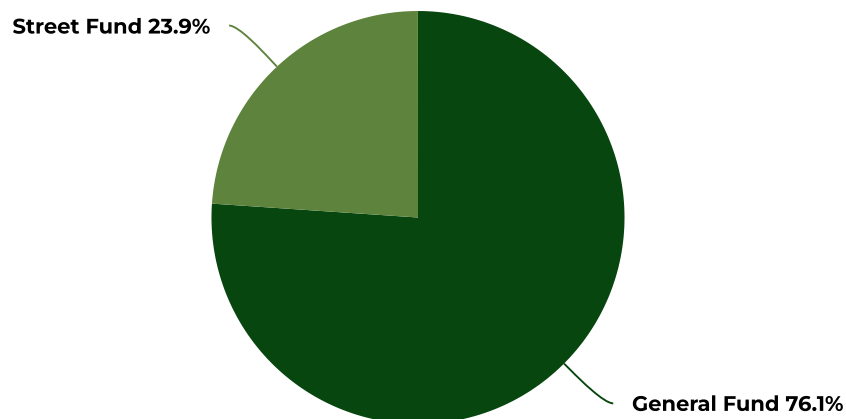
Proposed and Historical Budget vs. Actual



*FY26 and FY27 estimated

Revenue by Fund - Property Taxes (Ad Valorem)

Projected 2027 Revenue by Fund



Licenses, Permits, and Franchise Fees Summary

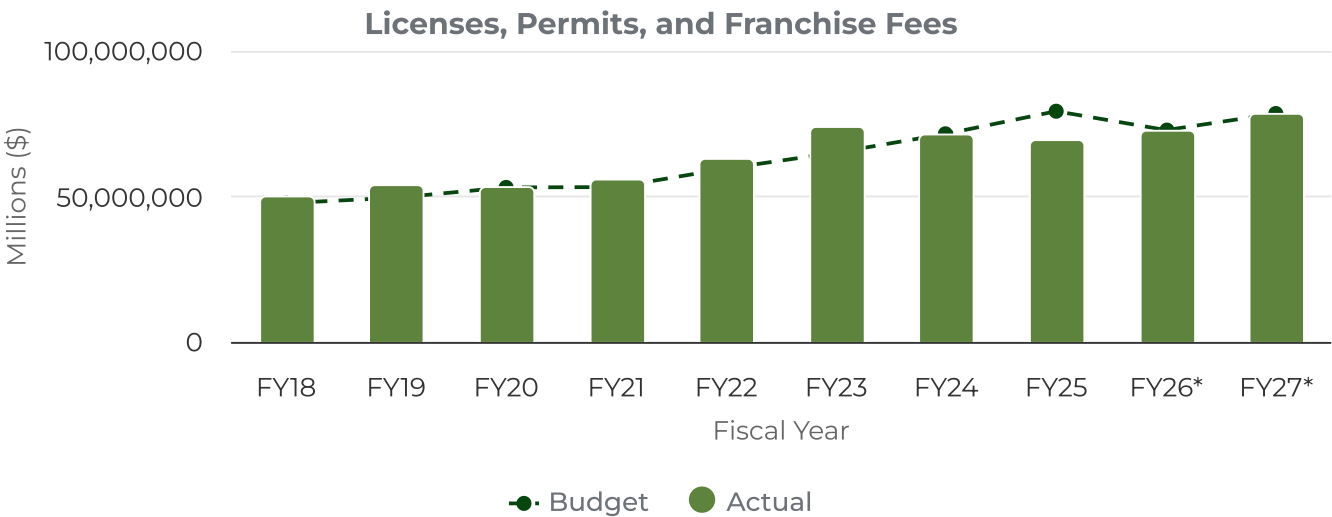
Business licenses, permits, and franchise fees are another major resource for the General Fund, comprising 22% of all General Fund revenues. Approximately 46% of all licenses, permits, and franchise fees consist of business, city gaming, and liquor licenses. Business license fees are assessed against 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.

Due to declining franchise fee revenues and an ongoing General Fund budget deficit, the City Council approved an increase to the sanitation franchise fee in April 2026. The franchise fee was increased by 6%, from 8% to 14%, to provide additional ongoing General Fund revenue. The increase was implemented to help offset revenue shortfalls and maintain essential municipal services while addressing structural budget challenges. The revised sanitation franchise fee is expected to generate approximately \$5.5 million in additional annual revenue, reducing the City's projected budget gap.

\$78,497,400

\$6,228,824 increase over prior year estimate

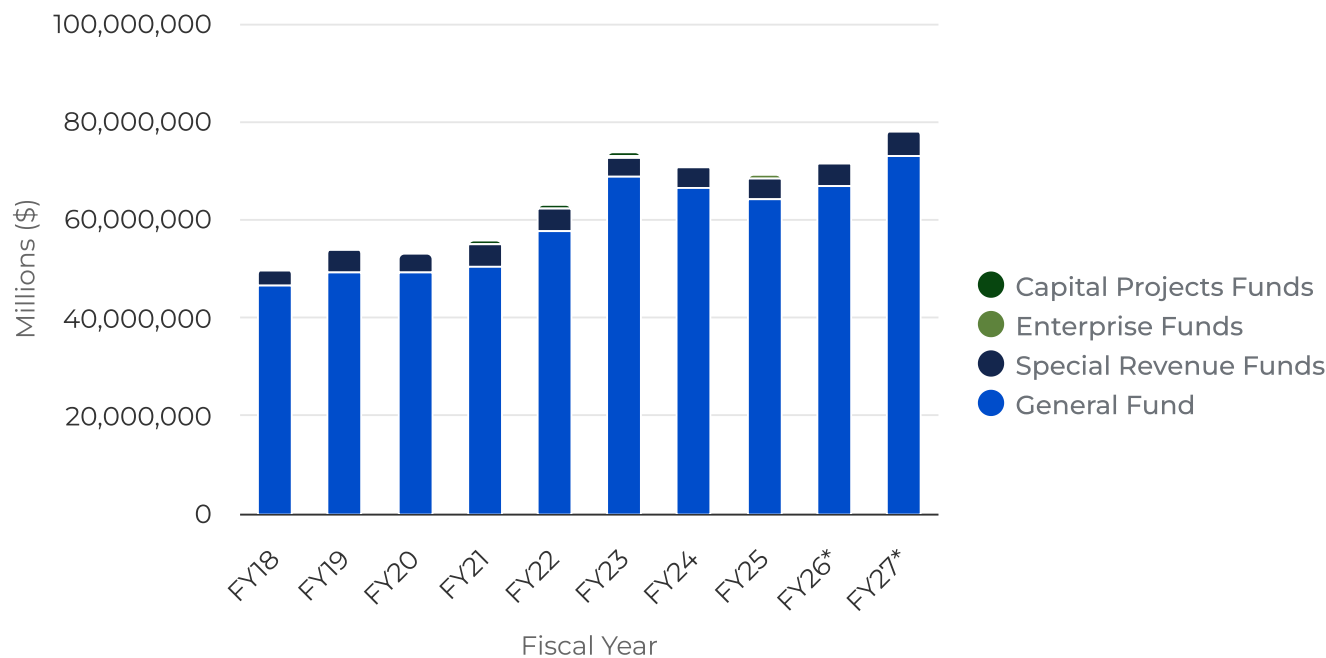
Proposed and Historical Budget vs. Actual



*FY26 and FY27 estimated

Revenue by Fund - Licenses, Permits, and Franchise Fees

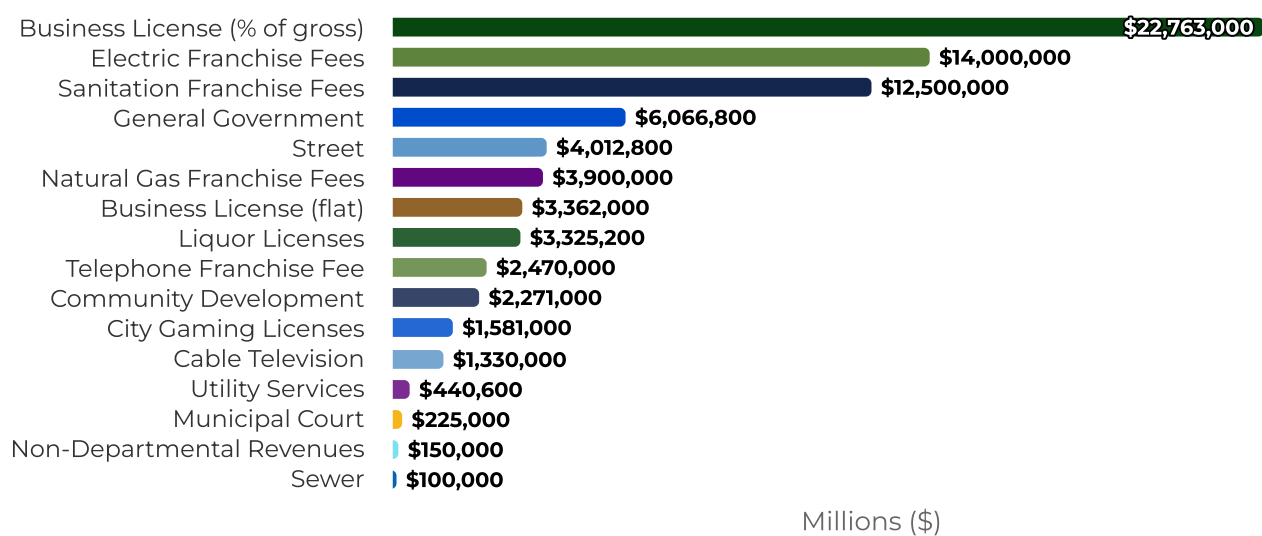
Budgeted and Historical Revenues by Fund



*FY26 and FY27 estimated

Revenue by Type - Licenses, Permits, and Franchise Fees

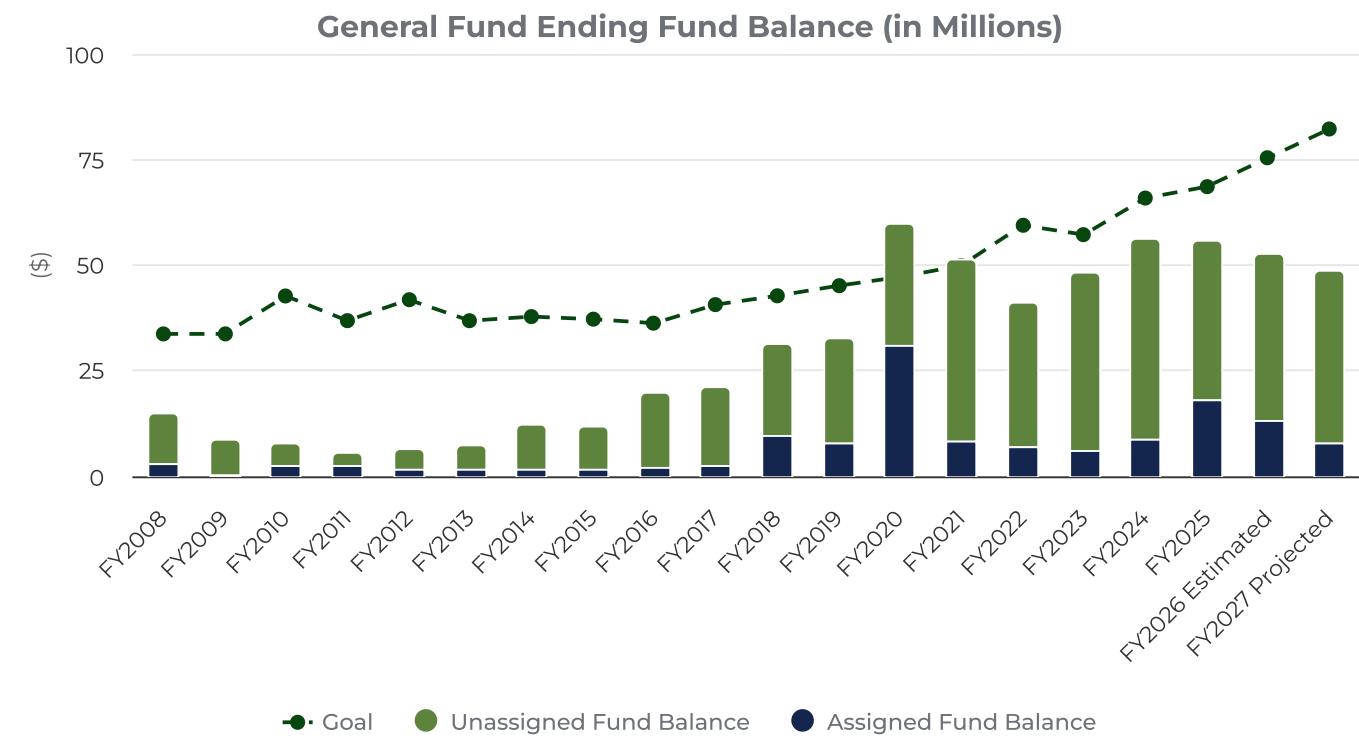
Projected FY27 Revenue by Type



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 and 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.

For Fiscal Year 2027, City Council approved the use of \$4M of the General Fund ending fund balance as a one-time resource to support a balanced budget. The use of ending fund balance was one of several measures implemented to balance the budget and minimize the impact on core City services. Consistent with the City's fund balance policy, the remaining unassigned fund balance continues to be maintained within the established target range, preserving the City's fiscal stability and capacity to respond to future economic uncertainties and unforeseen financial needs.



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%.

DEPARTMENT SUMMARIES

City Council

Overview

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

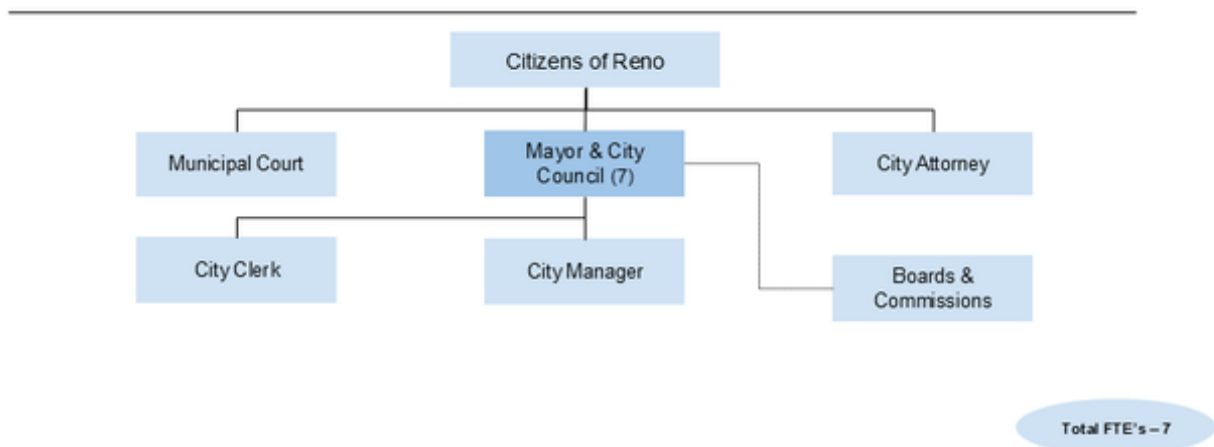
The Reno city government aspires to be as exceptional as our city. Our vision is to have a city government that works to enhance our city's quality of life by listening to and valuing the needs of all citizens. When we can listen to the needs of the people and provide them with the services and leadership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

The City Council has adopted updated strategic priorities to guide decision-making, resource allocation, and strategic initiatives. Our priorities are:

1. **Fiscal Stewardship (FS):** Build a more sustainable financial future through strategic budgeting, revenue reform, responsible spending, and long-term fiscal planning.
2. **Legal Obligations (LO):** Ensure compliance with legal and regulatory requirements while minimizing organizational risk and maintaining public trust.
3. **Safe Community (SC):** Protect residents, businesses, and visitors through coordinated public safety services, prevention strategies, and effective emergency response systems.
4. **Well-Maintained City Infrastructure (WM):** Preserve and improve public infrastructure through proactive maintenance, strategic capital planning, and long-term asset management.
5. **Access to Natural Spaces (NS):** Provide equitable access to clean, safe, and well-maintained parks, open spaces, and natural environments that enhance community well-being.
6. **Quality of Life (QL):** Enhance the overall well-being of residents by fostering a vibrant, inclusive, and livable community.
7. **Government Effectiveness (GE):** Strengthen organizational performance by improving service delivery, operational efficiency, and transparent, accountable governance.

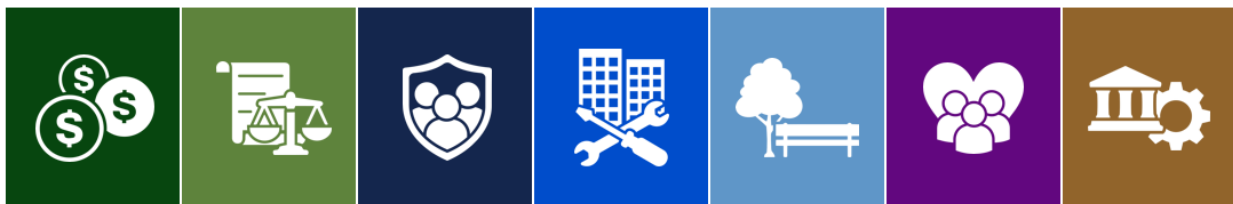
City Council

Organizational Chart



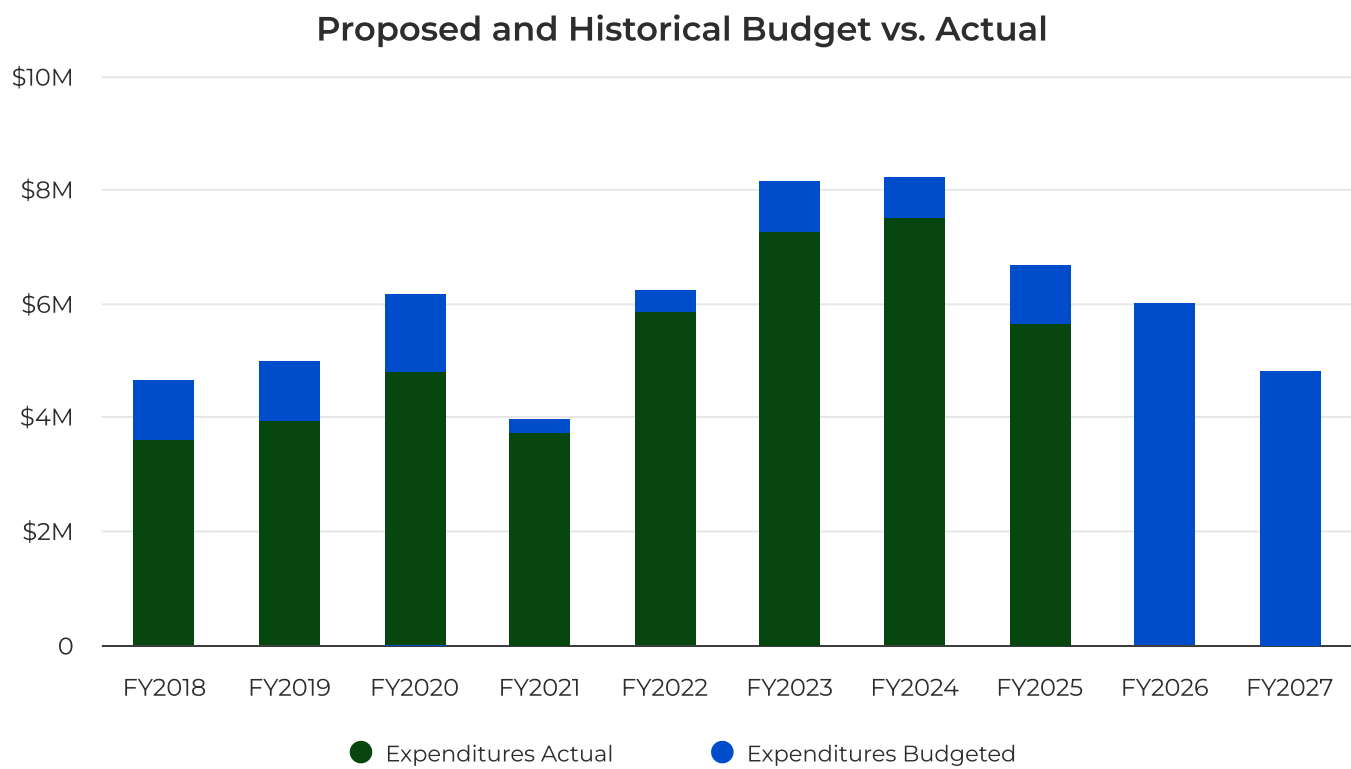
Major Initiatives for FY27

- **FS.1 STRUCTURALLY BALANCED BUDGET:** Achieve a structurally balanced budget where recurring revenues are greater than or equal to recurring expenditure in the adopted budget.
- **FS.2 REVENUE REFORM:** Advance revenue reform initiatives to increase City revenue to sustain and expand services for the community.
- **FS.3 REDUCE SUBSIDIES:** Reduce subsidies to other entities for services covered by their dedicated funding sources.
- **LO.1 ERP:** Implement a modern, integrated Enterprise Resource Planning (ERP) software solution to streamline operations, improve data accuracy, and support strategic decision-making citywide and comply with legal pay requirements.
- **LO.2 CORE SERVICES:** Define and evaluate the City's required and discretionary service responsibilities and re-focus the organization on core programs.
- **LO.3 CONTRACT REVIEW:** Reduce organizational risk and strengthen compliance by establishing a coordinated citywide contract review process that ensures contracts are reviewed consistently, aligned with policy, and structured to protect the City's interests.
- **SC.1. COORDINATED FIRE SERVICES:** Complete the legislatively required regional fire study by December 31, 2026, and continue regional coordination of fire and emergency services to improve service delivery to our community.
- **SC.2 NUISANCE CRIMES:** Improve the City's approach to addressing nuisance crimes by strengthening coordination across prevention, enforcement, and prosecution of applicable laws and ordinances to reduce incidents year-over-year.
- **SC.3 COORDINATED DISPATCH SERVICES:** Advance regional coordination of emergency dispatch services resulting in reduced call transfers and emergency response times.
- **WMI.1 MAINTENANCE ASSESSMENT:** Complete a full inventory, accurate condition assessment, and life cycle analysis of all City-owned assets.
- **WMI.2 CIP REFORM:** Reimagine the general capital improvement planning process to prioritize, fund, and deliver future infrastructure projects based on community and organizational needs.
- **NS.1 PARKS DISTRICT:** Complete the regional parks service plan and pursue a regional parks model to increase funding, provide streamlined governance and maintenance responsibilities to build, maintain, and enhance public parks, trails, and open space.
- **NS.2 TRUCKEE RIVER:** Improve public access to and activation of the Truckee River by enhancing river safety, cleanliness, and accessibility.
- **QL.1 SUSTAINABILITY / HEAT MITIGATION:** Implement heat mitigation strategies by expanding shade, increasing access to cooling amenities, strengthening emergency response for extreme heat, and integrating heat-resilience practices into planning, capital projects, and community programs.
- **QL.2 HOUSING:** Continue to address community housing affordability issues by evaluating housing policies and programs, pursuing funding opportunities, and supporting the development of all types of housing.
- **GE.1 SERVICE DELIVERY:** Strengthen the City's use of measurement and data to evaluate processes, identify trends, and improve service delivery to the community.



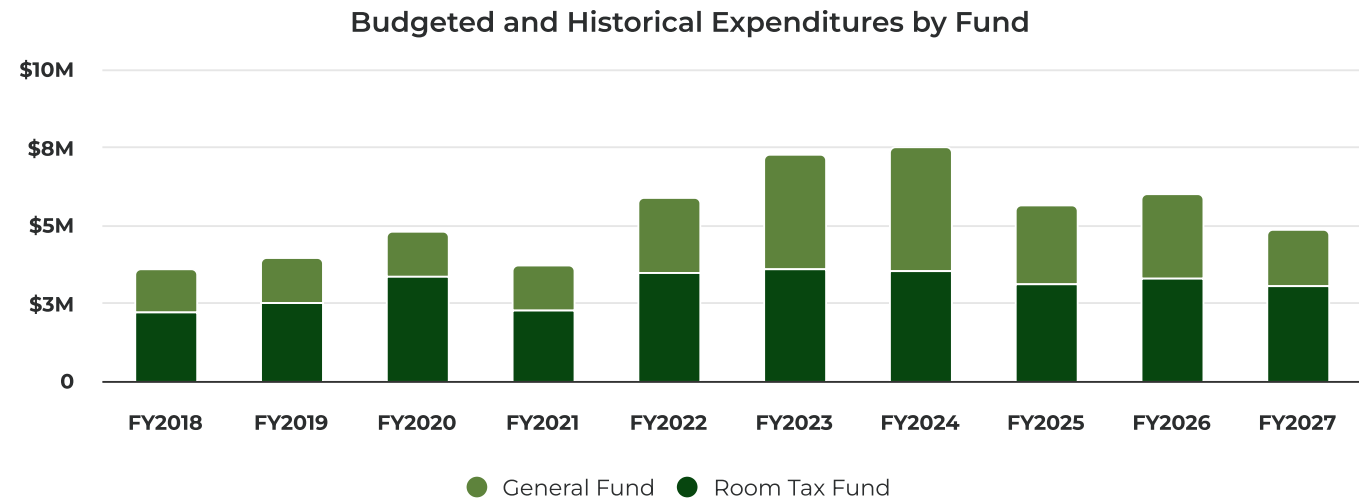
Financials

Expenditures Summary - City Council



The Council Relations division financial information is reflected in prior years within the City Manager's Office and City Council. For FY27, this division now resides within the Council and Executive Operations Department. Year-over-year financial fluctuations are due to operational reporting changes.

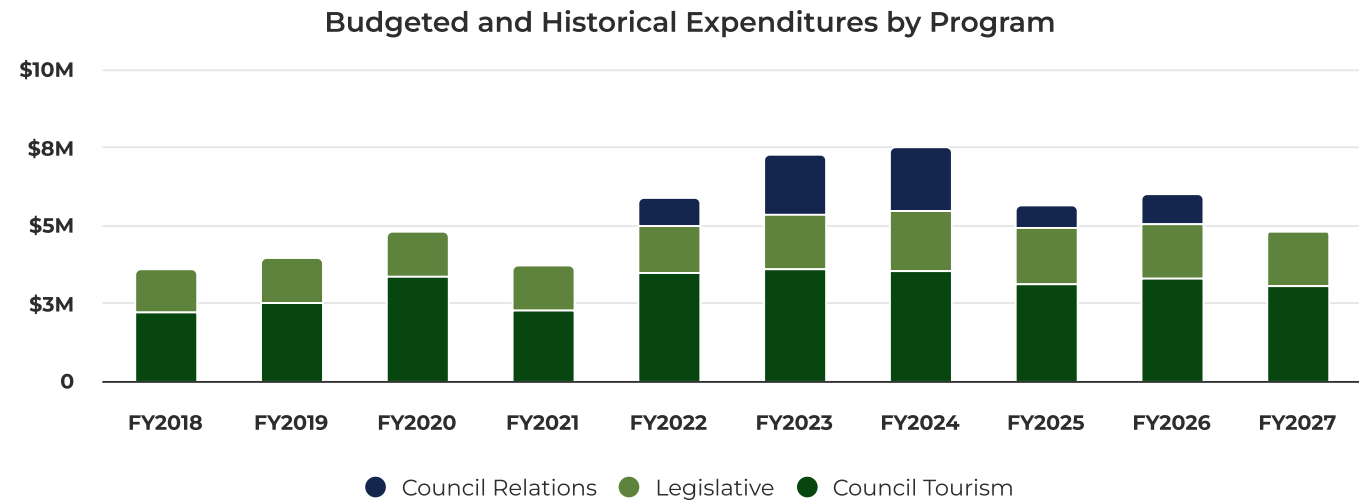
Expenditures by Fund - City Council



Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
General Fund	\$ 3,678,703	\$ 3,973,161	\$ 2,545,882	\$ 2,426,508	\$ 1,807,619	-33.87%
Room Tax Fund	\$ 3,598,112	\$ 3,524,173	\$ 3,092,489	\$ 3,856,635	\$ 3,015,686	-7.62%
Total Expenditures	\$ 7,276,815	\$ 7,497,334	\$ 5,638,371	\$ 6,283,143	\$ 4,823,305	-19.58%

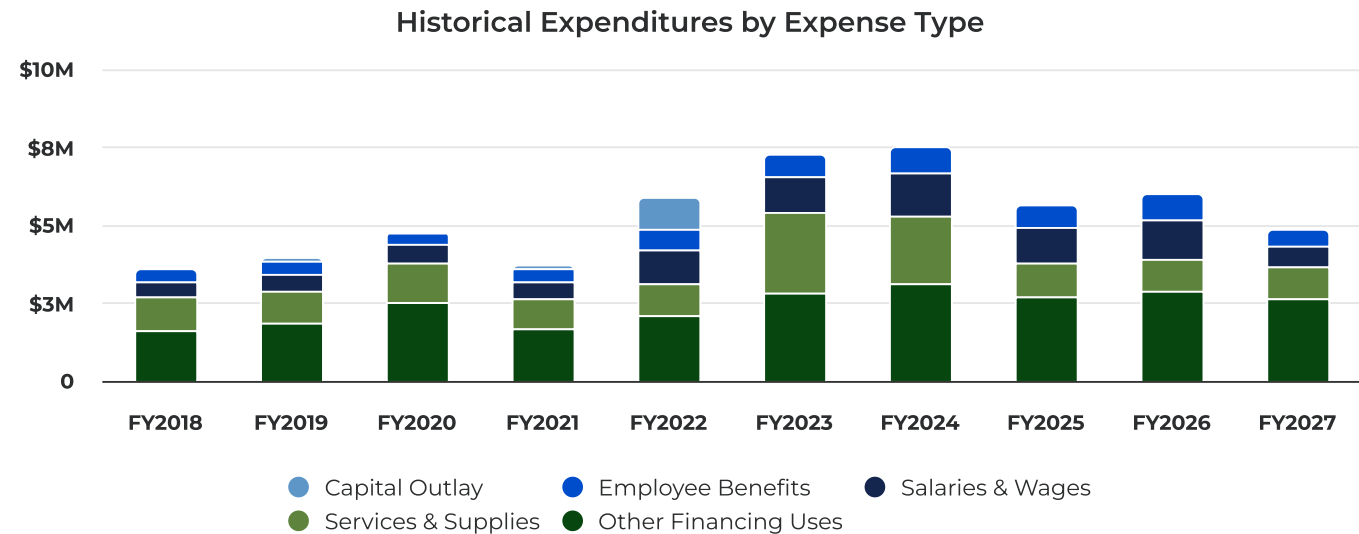
Expenditures by Program - City Council



Expenditures by Sub Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Legislative	\$ 1,714,703	\$ 1,936,741	\$ 1,792,098	\$ 1,624,717	\$ 1,803,519	3.85%
Council Relations	\$ 1,964,000	\$ 2,036,420	\$ 753,784	\$ 801,791	\$ 4,100	-99.59%
Council Tourism	\$ 3,598,112	\$ 3,524,173	\$ 3,092,489	\$ 3,856,635	\$ 3,015,686	-7.62%
Total Expenditures	\$ 7,276,815	\$ 7,497,334	\$ 5,638,371	\$ 6,283,143	\$ 4,823,305	-19.58%

Expenditures by Expense Type - City Council



Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Salaries & Wages	\$ 1,153,588	\$ 1,403,748	\$ 1,164,209	\$ 1,196,481	\$ 698,055	-45.74%
Employee Benefits	\$ 698,950	\$ 850,022	\$ 724,445	\$ 777,536	\$ 506,310	-39.55%
Services & Supplies	\$ 2,629,277	\$ 2,118,564	\$ 1,049,718	\$ 1,431,226	\$ 991,040	-0.49%
Other Financing Uses	\$ 2,780,000	\$ 3,125,000	\$ 2,700,000	\$ 2,877,900	\$ 2,627,900	-8.69%
Capital Outlay	\$ 15,000	-	-	-	-	-
Total Expenditures	\$ 7,276,815	\$ 7,497,334	\$ 5,638,371	\$ 6,283,143	\$ 4,823,305	-19.58%

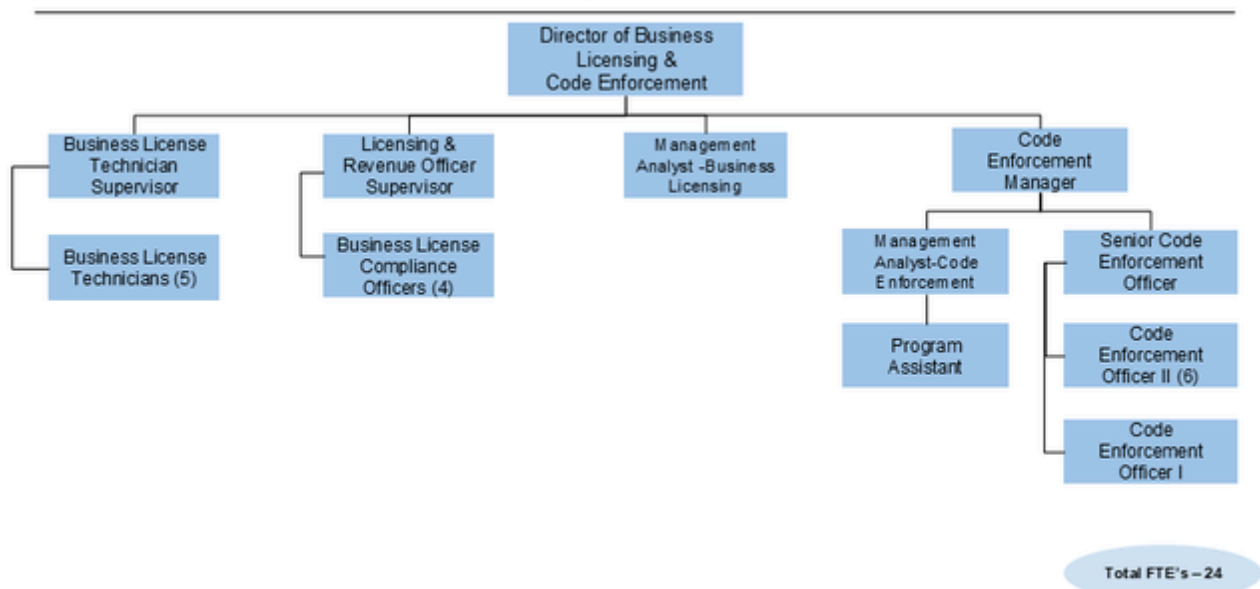
Business Licensing and Code Enforcement

Overview

The Business Licensing and Code Enforcement Department supports the City of Reno by ensuring that all businesses operating within the city are properly licensed and compliant with local and state regulations, while also promoting responsible property maintenance and addressing neighborhood blight on private property.

The Department reviews and processes business license applications, manages renewals and fee collection, and permits special activities held on private property. Additionally, the Department works to maintain a clean, safe, and thriving community by enforcing city standards, educating the public, and addressing issues that impact a neighborhood's quality of life. Through proactive outreach and fair enforcement, the Department helps protect public health, reduce blight, and support strong, well-maintained neighborhoods throughout Reno.

Business Licensing & Code Enforcement Organizational Chart



By the Numbers

- Licensing revenue collected: **\$24,505,409**
- New business licenses issued: **1,799**
- License renewed: **17,311**
- Total Code Cases: **2,929**
- Total Proactive Cases: **467**
- Top 3 Reno Direct Complaints for Code Enforcement — FY25/26
 - Nuisance – **1054** Service Requests
 - Homeless on Private Property – **519** Service Requests
 - Shopping Cart Abatement – **412** Service Request

Core Services

Licensing and 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 and Collections

Ensure businesses hold current licenses, assist with renewals and necessary amendments, and investigate/collect on delinquent accounts. Outstanding fees due from other City departments are transferred to Business Licensing and collected during the renewal process.

Special Activities Permitting

Guide customers through the process of holding special activities on private property within the city.

Code Enforcement

Assists the public by assuring that the standards established by the City Council are maintained to provide a safe and clean community and to address blight and public nuisances in neighborhoods.

Service Delivery Measures

Core Service Alignment	Measure	FY25 Actual	FY26 Estimate	FY27 Target	Strategic Priority Alignment
Licensing and Compliance	Online renewal rate: percentage of business license renewals completed online	N/A	70%	90%	Government Effectiveness
Licensing and Compliance	Percentage of new business license applications issued after completion of applicable reviews within 3 days	N/A	95%	90%	Legal Obligations
Licensing and Compliance	Percentage of new business license applications reviewed and processed within 10 days (including amendments)	N/A	75%	90%	Legal Obligations
Public Safety	Average inspections completed annually per Code Enforcement officer	520	405	650	Safe Community
Public Safety	Complaints of unsheltered encampments occurring on private property resolved within 30 days.	72%	74%	75%	Safe Community
Public Safety	Code cases (all types) closed within 60 days	85%	84%	80%	Safe Community
Public Safety	Amount of staff workload dedicated to proactive Code Enforcement efforts	14%	15%	10%	Safe Community

Top Accomplishments for FY26



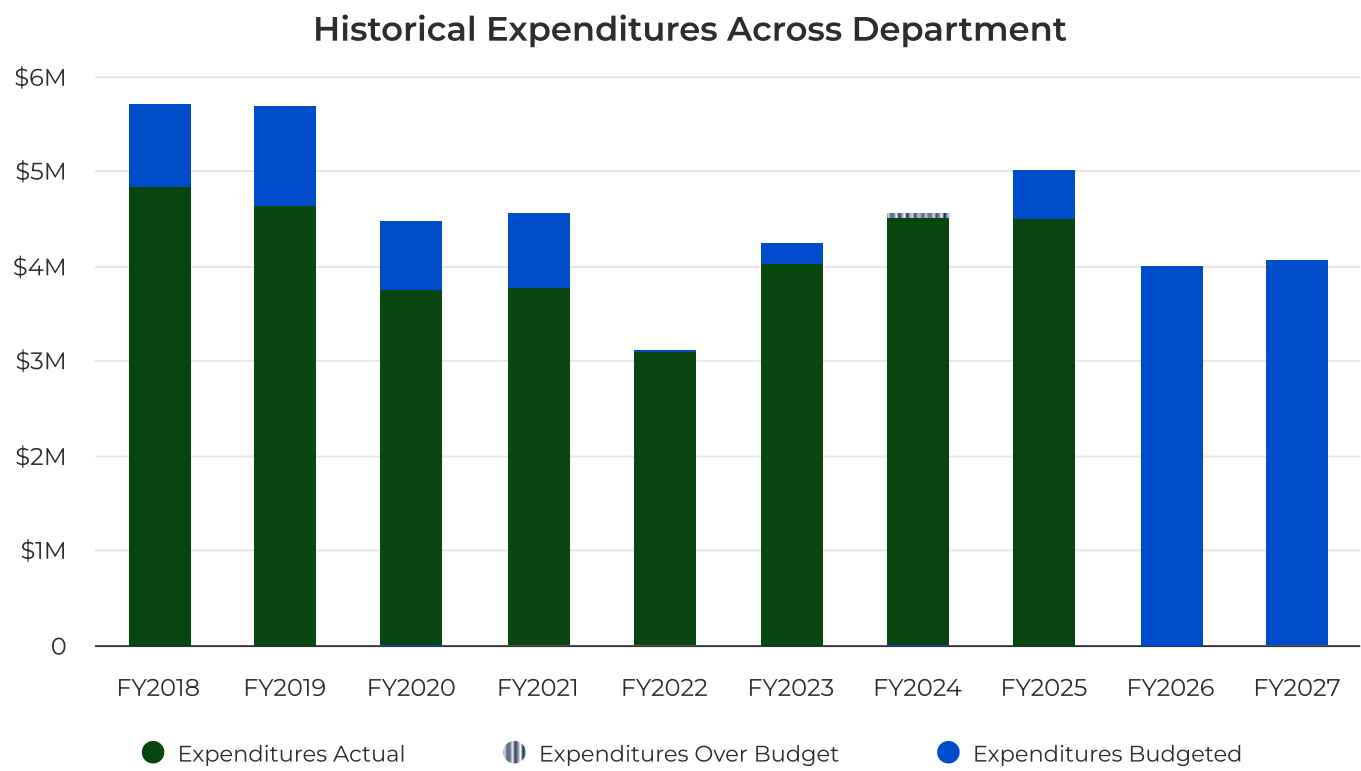
1. Accela Enhancement – Upgraded the Accela system to streamline case processing, simplify officer workflows, and improve document management, resulting in a more efficient and user-friendly platform.
2. Adopted the 2024 IPMC and modernized Downtown Standards to ensure up-to-date property maintenance requirements, improve consistency, and enhance the overall quality of the urban core.
3. Improved and streamlined the collections process for uncollected fees generated from other City departments to be collected through licensing in a timely manner.
4. Built out liquor and gaming license applications through Accela Citizen Access portal, allowing customers to submit applications online.
5. Began build out of Open Counter, an online tool that will provide a step-by-step walkthrough of the entire business licensing process. This tool is currently under testing phases and expected to be published in the near future.

Major Initiatives for FY27

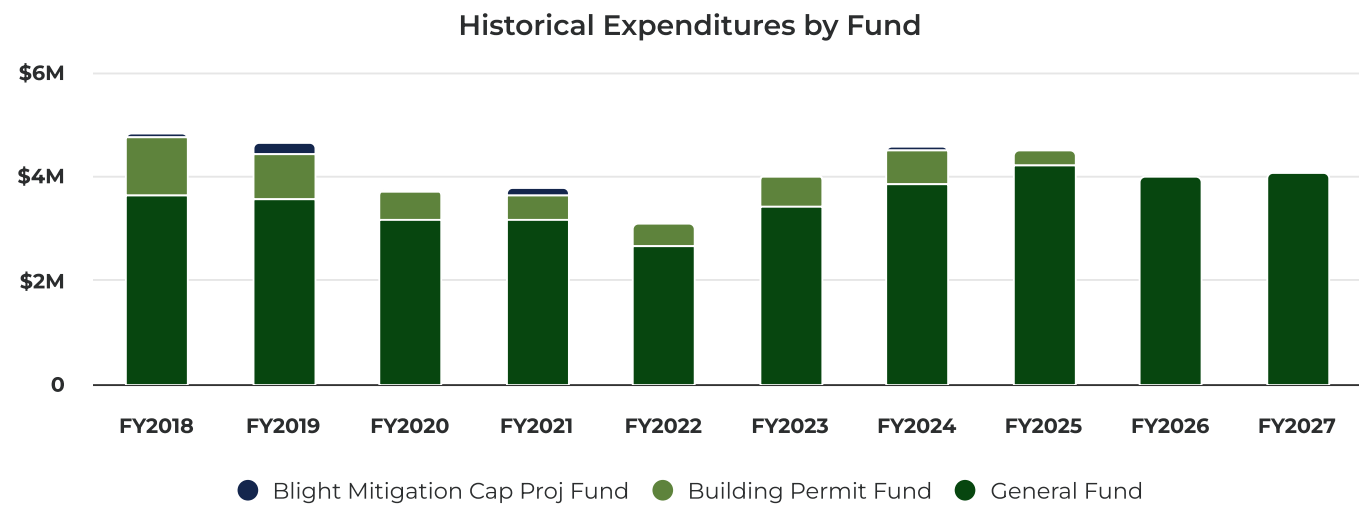
1. Establish a coordinated tax lien process with the County Treasurer, fully aligned with NRS requirements, bolstering enforcement effectiveness by creating an additional tool to collect on delinquent commercial properties.
2. Update the Motel Inspection Program to improve efficiency and deliver measurable, data-driven results, including the implementation of a compliance-based inspection model.
3. SC.2 NUISANCE CRIMES: Improve the City's approach to addressing nuisance crimes by strengthening coordination across prevention, enforcement, and prosecution of applicable laws and ordinances to reduce incidents year-over-year.
4. Begin comprehensive reviews of active business license records to verify the accuracy of account information, including ownership details and business information. Additionally, ensure that reported business activities are correctly classified in accordance with the North American Industry Classification System (NAICS). During this review, the department will implement a new inspection program for annual business licenses to verify the accuracy of reported business activities and ensure compliance.
5. Continue and complete implementation of 100% online customer interaction for business license applications and renewals.

Financials

Expenditure Summary-Business Licensing & Code Enforcement



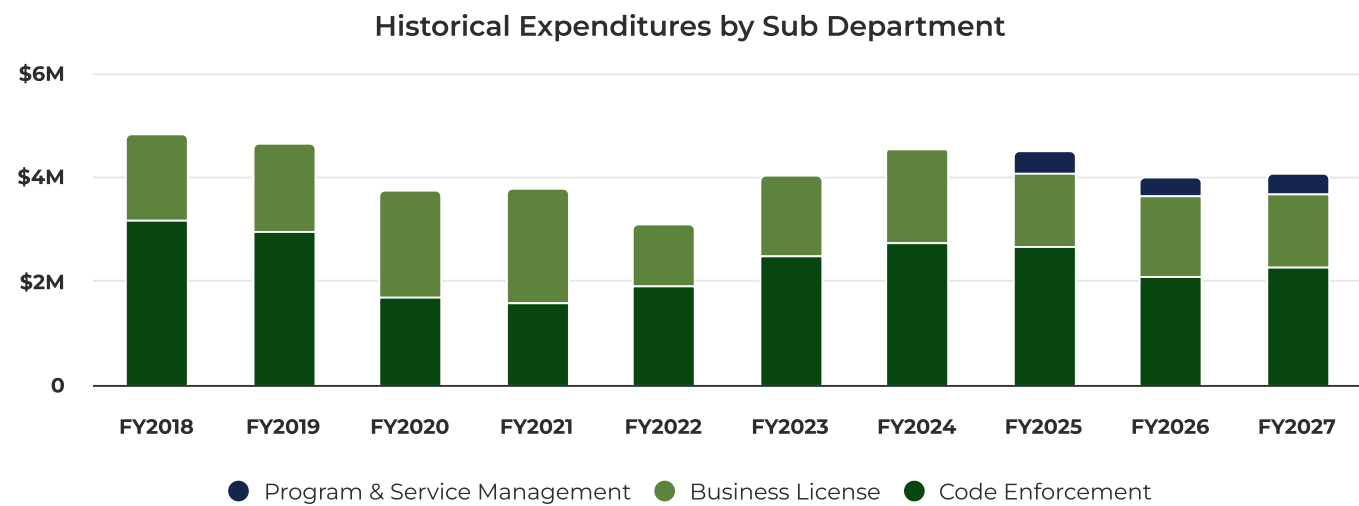
Expenditures by Fund-Business Licensing & Code Enforcement



Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
General Fund	\$ 3,410,076	\$ 3,853,712	\$ 4,214,635	\$ 3,852,311	\$ 4,065,021	1.44%
Blight Mitigation Cap Proj Fund	\$ 42,949	\$ 48,472	-	-	-	-
Building Permit Fund	\$ 571,753	\$ 657,294	\$ 278,445	-	-	-
Total Expenditures	\$ 4,024,778	\$ 4,559,478	\$ 4,493,081	\$ 3,852,311	\$ 4,065,021	1.44%

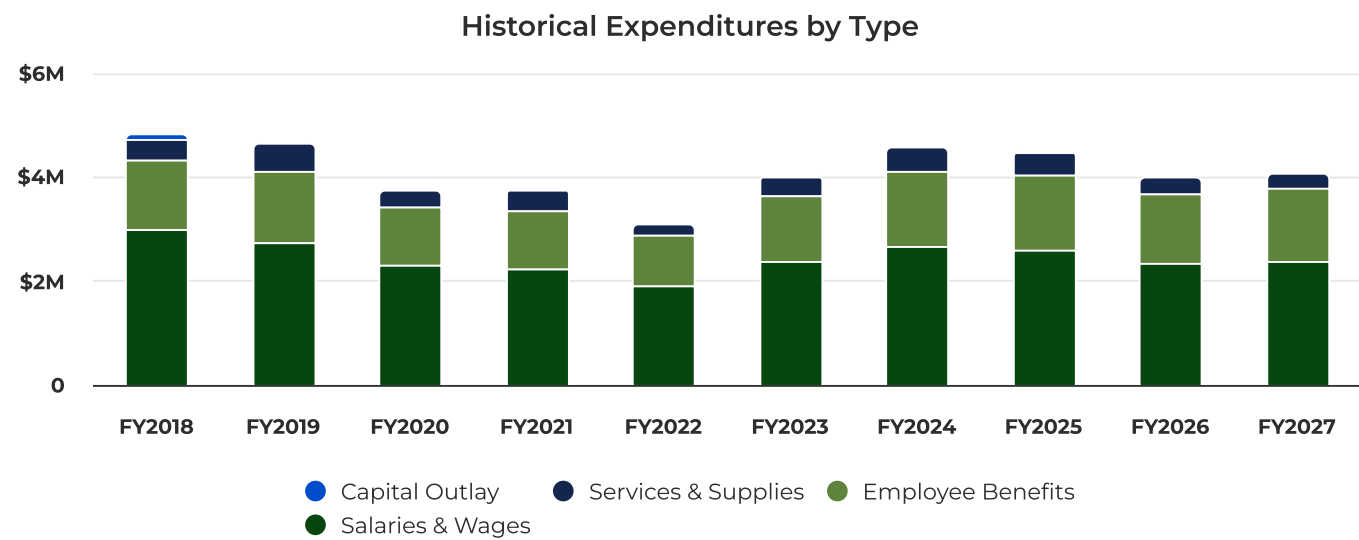
Expenditures by Program



Expenditures by Sub Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Business License	\$ 1,538,569	\$ 1,830,867	\$ 1,416,546	\$ 1,318,229	\$ 1,385,902	-9.44%
Program & Service Management	-	\$ 7,587	\$ 421,770	\$ 444,223	\$ 406,767	5.50%
Code Enforcement	\$ 2,486,209	\$ 2,721,024	\$ 2,654,765	\$ 2,089,859	\$ 2,272,352	8.65%
Total Expenditures	\$ 4,024,778	\$ 4,559,478	\$ 4,493,081	\$ 3,852,311	\$ 4,065,021	1.44%

Expenditures by Expense Type



Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Salaries & Wages	\$ 2,378,080	\$ 2,666,388	\$ 2,594,761	\$ 2,128,529	\$ 2,382,777	2.33%
Employee Benefits	\$ 1,252,174	\$ 1,420,244	\$ 1,417,516	\$ 1,342,502	\$ 1,403,154	3.44%
Services & Supplies	\$ 369,386	\$ 472,847	\$ 449,365	\$ 381,280	\$ 279,090	-13.43%
Capital Outlay	\$ 25,138	-	\$ 31,439	-	-	-
Total Expenditures	\$ 4,024,778	\$ 4,559,478	\$ 4,493,081	\$ 3,852,311	\$ 4,065,021	1.44%

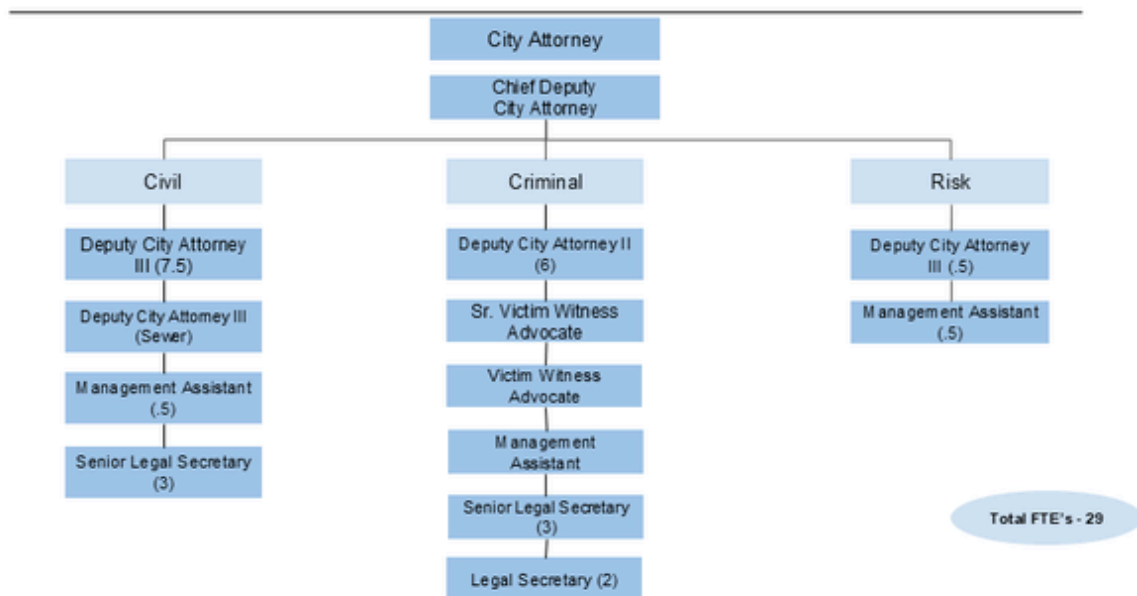
City Attorney

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 Claims/Risk Management services to the City of Reno.

City Attorney

Organizational Chart



Core Services

Civil

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

Criminal

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

Risk

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.

By the Numbers

3,880 Total criminal cases prosecuted and resolved

603 Domestic Violence cases prosecuted and resolved

1,146 DUI cases prosecuted and resolved



Service Delivery Measures

Core Service Alignment	Measure	FY25 Actual	FY26 Estimate	FY27 Target	Strategic Priority Alignment
Civil	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	Government Effectiveness
Civil	Client Satisfaction: "The City Attorney's secretarial and professional support staff are helpful." (Yes/No/No Opinion)	Yes > 75%	Yes > 75%	Yes > 75%	Government Effectiveness

Top Accomplishments from FY26



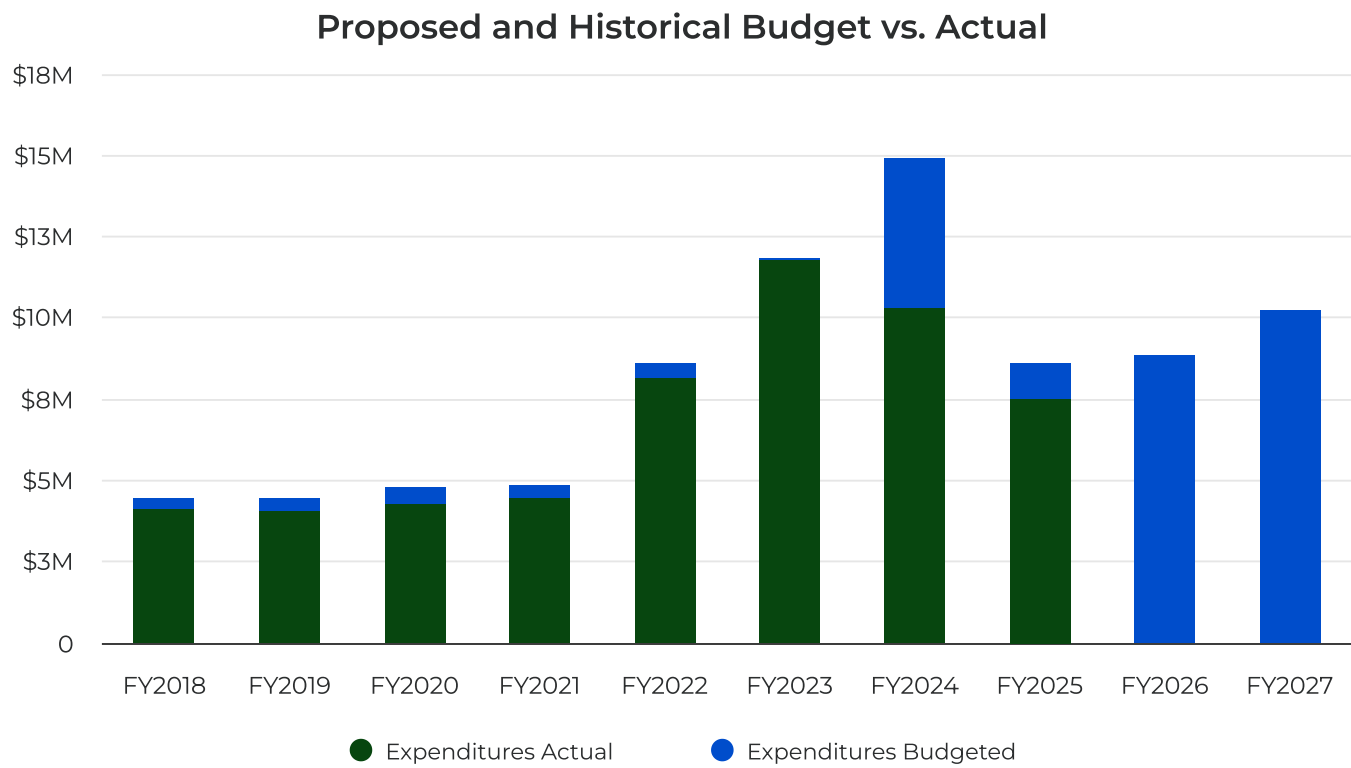
1. Achieved cost-effective settlements in several high-profile civil cases.
2. Closed on three HOME projects resulting in 31 low-income housing units.
3. Drafted and sponsored several ordinances regulating disorderly conduct in public spaces.
4. Obtained final order quieting title on 0 Riverside property.
5. Obtained order affirming the City's title to the parking lot on the North side of the Men's Club.

Major Initiatives for FY27

- 1. Ongoing management of civil litigation case load.
- 2. Aggressively prosecute driving while under the influence (DUI) cases.
- 3. Aggressively prosecute domestic violence cases.
- 4. Manage the Risk Fund and decrease City exposure and payouts through the effective resolution of claims.
- 5. SC.2 NUISANCE CRIMES: Improve the City's approach to addressing nuisance crimes by strengthening coordination across prevention, enforcement, and prosecution of applicable laws and ordinances to reduce incidents year-over-year.

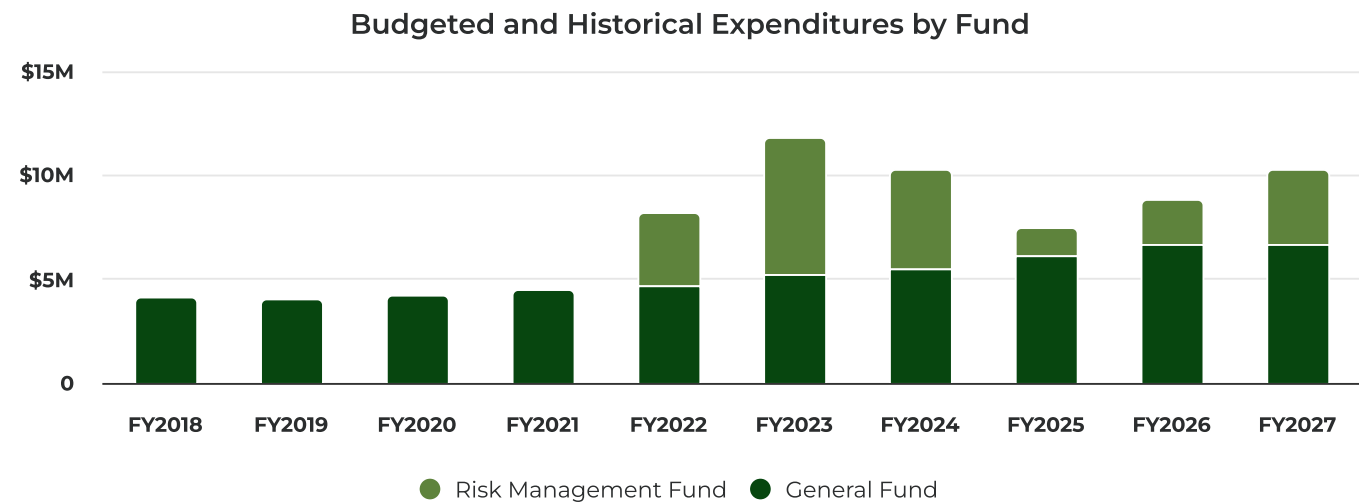
Financials

Expenditures Summary - City Attorney



Prior to FY22, the Risk Management Fund was reported through the City Manager's Office. In the FY22-27 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.

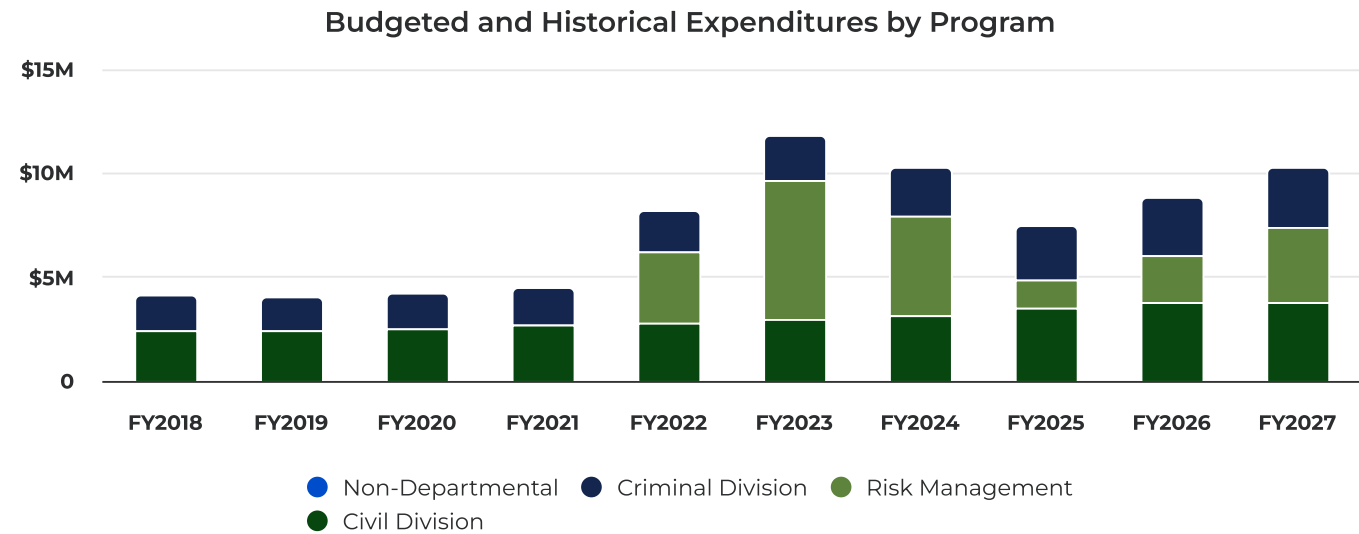
Expenditures by Fund - City Attorney



Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
General Fund	\$ 5,197,958	\$ 5,509,733	\$ 6,091,322	\$ 6,173,355	\$ 6,634,823	-0.06%
Risk Management Fund	\$ 6,605,734	\$ 4,787,075	\$ 1,402,576	\$ 1,495,787	\$ 3,608,707	64.03%
Total Expenditures	\$ 11,803,692	\$ 10,296,809	\$ 7,493,898	\$ 7,669,142	\$ 10,243,530	15.89%

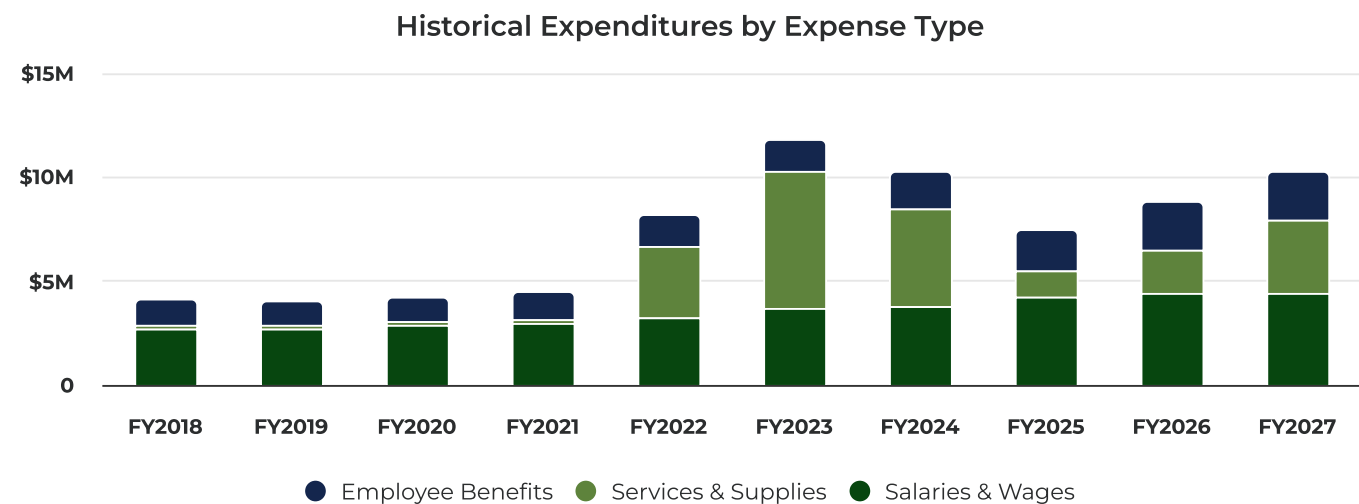
Expenditures by Program - City Attorney



Expenditures by Sub Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Civil Division	\$ 2,979,735	\$ 3,129,115	\$ 3,435,052	\$ 3,334,340	\$ 3,794,428	0.75%
Criminal Division	\$ 2,218,223	\$ 2,380,618	\$ 2,656,270	\$ 2,839,015	\$ 2,840,395	-1.13%
Risk Management	\$ 6,605,734	\$ 4,787,075	\$ 1,402,576	\$ 1,495,787	\$ 3,608,707	64.03%
Total Expenditures	\$ 11,803,692	\$ 10,296,809	\$ 7,493,898	\$ 7,669,142	\$ 10,243,530	15.89%

Expenditures by Expense Type



Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Salaries & Wages	\$ 3,644,691	\$ 3,787,318	\$ 4,173,890	\$ 4,175,198	\$ 4,389,808	0.56%
Employee Benefits	\$ 1,518,639	\$ 1,853,075	\$ 2,049,004	\$ 2,152,399	\$ 2,369,301	0.72%
Services & Supplies	\$ 6,640,362	\$ 4,656,416	\$ 1,271,004	\$ 1,341,545	\$ 3,484,421	64.25%
Total Expenditures	\$ 11,803,692	\$ 10,296,809	\$ 7,493,898	\$ 7,669,142	\$ 10,243,530	15.89%

City Clerk

Overview

The City Clerk serves as the legislative administrator for the City Council by managing the City's legislative functions, publishing Council actions, administering municipal elections, and coordinating hearings for fees, licenses, and code matters. The office processes large volumes of public records requests and archival activity each year, oversees key City revenue collections, and leads Citywide records management to ensure transparency, compliance, and reliable access to information.

Mission Statement

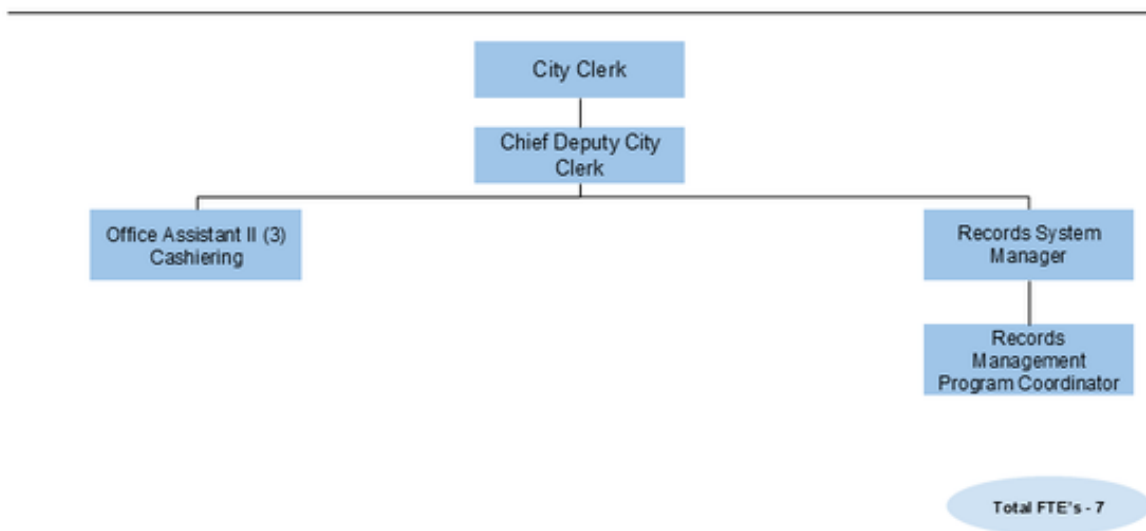
The City Clerk's Office delivers accurate records management, efficient council support, and centralized civic services while advancing transparency, accessibility, and modern information practices for the City of Reno.

Vision Statement

To be a model Clerk's Office that sets the standard for transparent governance, innovative records management, and accessible public service.

City Clerk

Organizational Chart



By the Numbers

1,200+ Parking and Administrative appeals processed

13,467 Public Records Requests received between Q1 through Q3

10,000+ customer interactions



Core Services

Records Management

The Clerk's Office holds legal custody and responsibility for records retention and compliance under Nevada law and manages the life cycle of all City records. That includes how records are maintained, accessed, and ultimately disposed of. The Records Division also manages the City's public records request (PRR) platform, GovQA, and co-administers the City's document management system, OnBase, with IT.

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.

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, codifying ordinances, and researching and responding to all inquiries with respect to current and past Council actions.

Appeals Management

Staff receive, coordinate, and schedule hearings for appeals regarding sewer fees, business licenses, administrative decisions, work card denials, parking citations, 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.

Elections

The Clerk's Office is responsible for the administration of regular and special municipal elections. These are held in conjunction with statewide general elections, under contract with Washoe County.

Service Delivery Measures

Core Service Alignment	Measure	FY25 Actual	FY26 Estimate	FY27 Target	Strategic Priority Alignment
Records Management	Average time to complete a public records request	6.29 business days ^[1]	6.4 business days	5 business days	Governmental Effectiveness
Council Support	Average time to transcribe and accept Council meeting minutes after the original meeting date (days)	42.5 days	35	45	Legal Obligations
Central Cashiering	Funds processed and deposited within 2 business days of receipt	100%	100%	100%	Governmental Effectiveness
Council Support	Percentage of contracts and agreements processed within 10 business days of Council approval	68%	48%	60%	Governmental Effectiveness
Council Support	Percentage of contracts and agreements processed within 10 business days of submission to the Clerk's Office	96.5%	88%	80%	Governmental Effectiveness
Council Support	Percentage of ordinances and resolutions signed and processed within 10 business days of Council approval	30%	59%	65%	Governmental Effectiveness
Records Management	Percentage of public records requests completed within 5 business days	78% ^[2]	74.2%	80%	Governmental Effectiveness

^[1] The only data available for FY25 is for the period from April 1 – June 30, 2025, following the transition to GovQA

^[2] The only data available for FY25 is for the period from April 1 – June 30, 2025, following the transition to GovQA

Top Accomplishments from FY26

1. Achieved a 10% reduction in the off-site physical records inventory through a combination of digitization, retention-based disposition, and database reconciliation.
2. Developed automations and workflows in OnBase to assist Human Resources and the Reno Fire Department with retention cleanup and document classification.
3. Identified areas for increased efficiency in the intake of appeals and public comment.

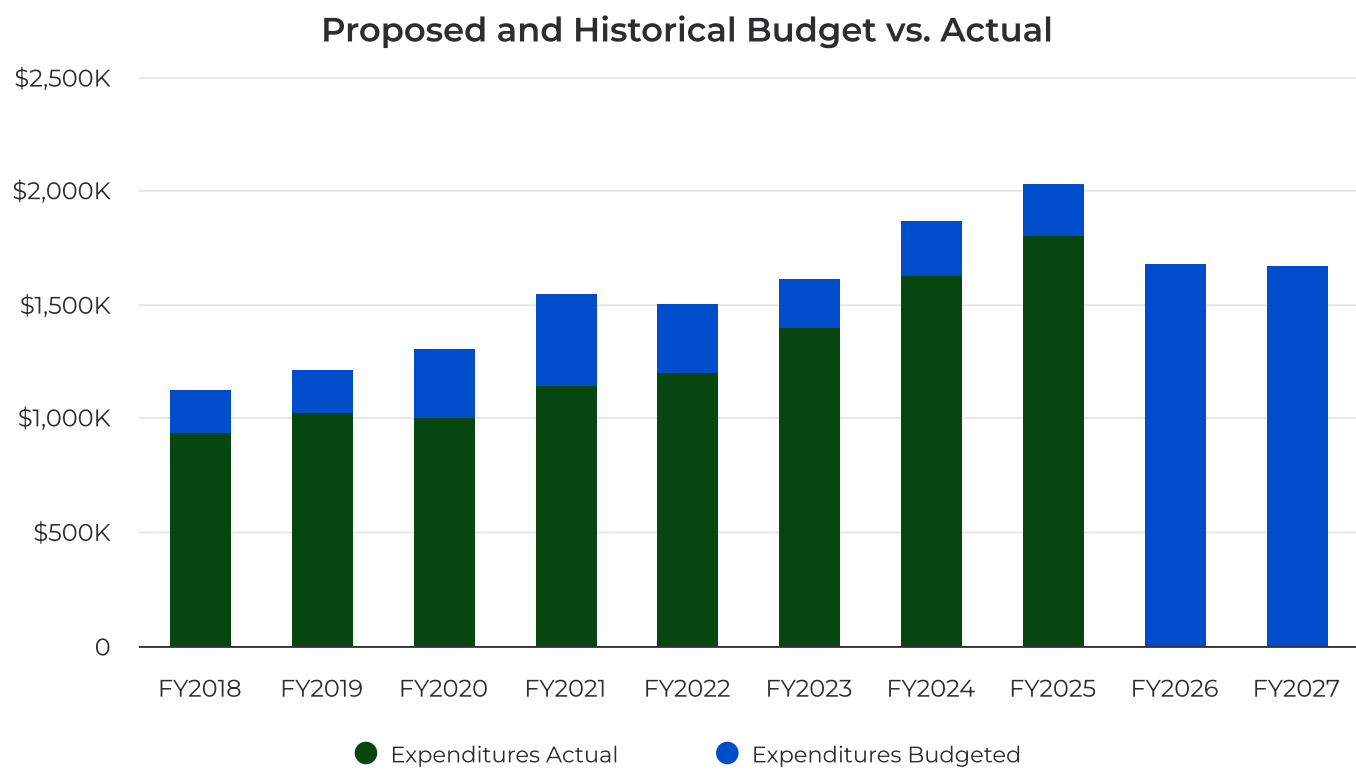
Major Initiatives for FY27

1. Explore a customer satisfaction tracking program to assist the Clerk's Office with tracking, transparency, and service-oriented efforts.
2. In accordance with RMC 2.04.060, establish a records governance committee to set policy, provide direction, and standardize how records are managed across the organization.
3. Develop a public-facing application that provides a single point of access for services managed by the City Clerk's Office.

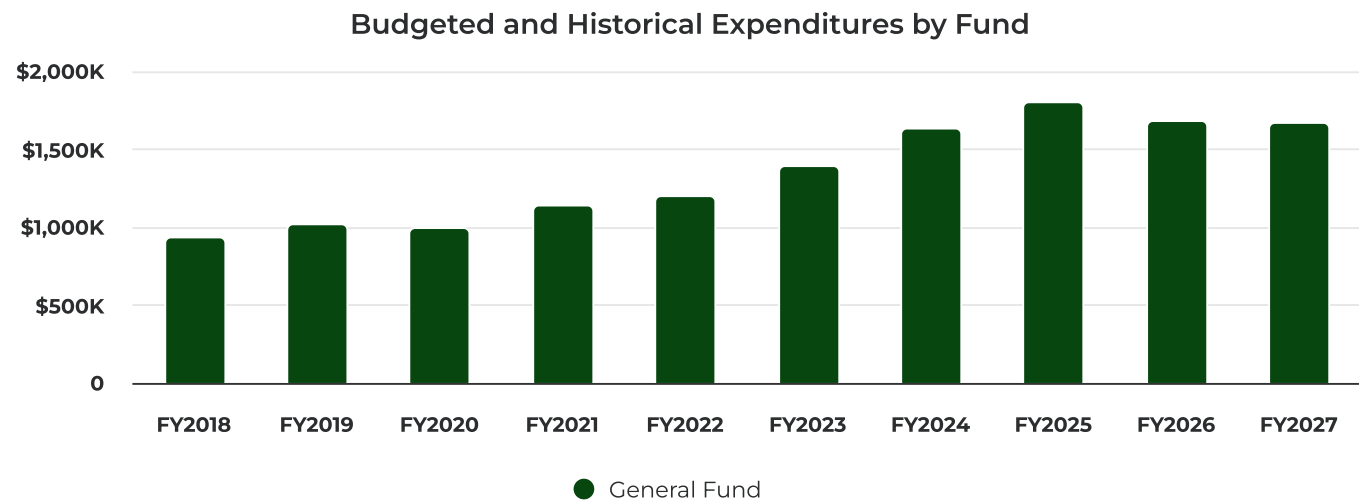


Financials

Expenditures Summary - City Clerk



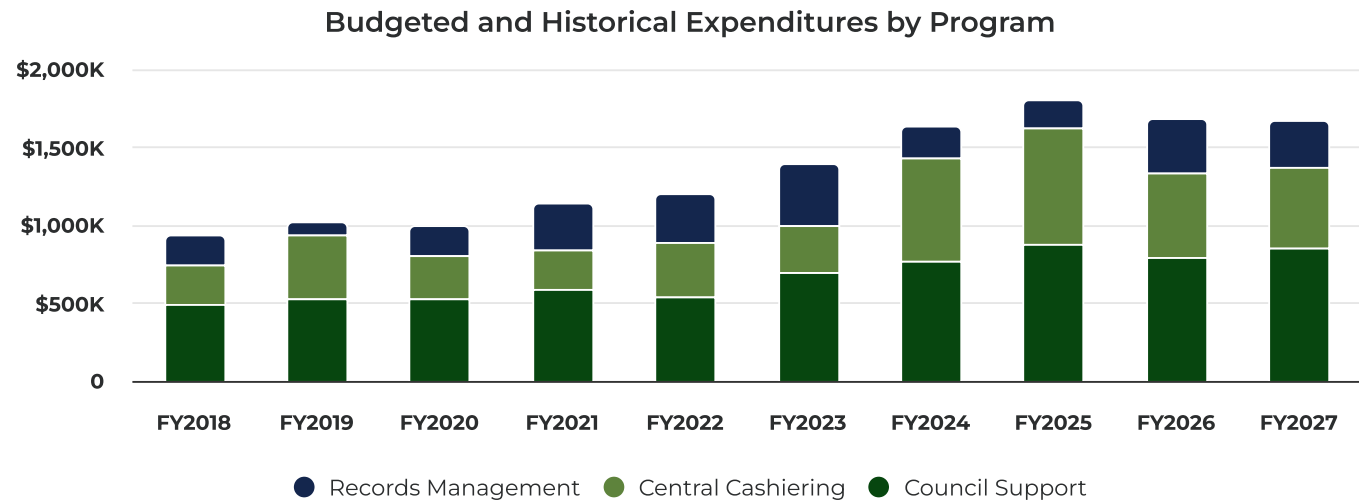
Expenditures by Fund - City Clerk



Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
General Fund	\$ 1,392,880	\$ 1,627,618	\$ 1,798,332	\$ 1,609,565	\$ 1,665,917	-0.76%
Total Expenditures	\$ 1,392,880	\$ 1,627,618	\$ 1,798,332	\$ 1,609,565	\$ 1,665,917	-0.76%

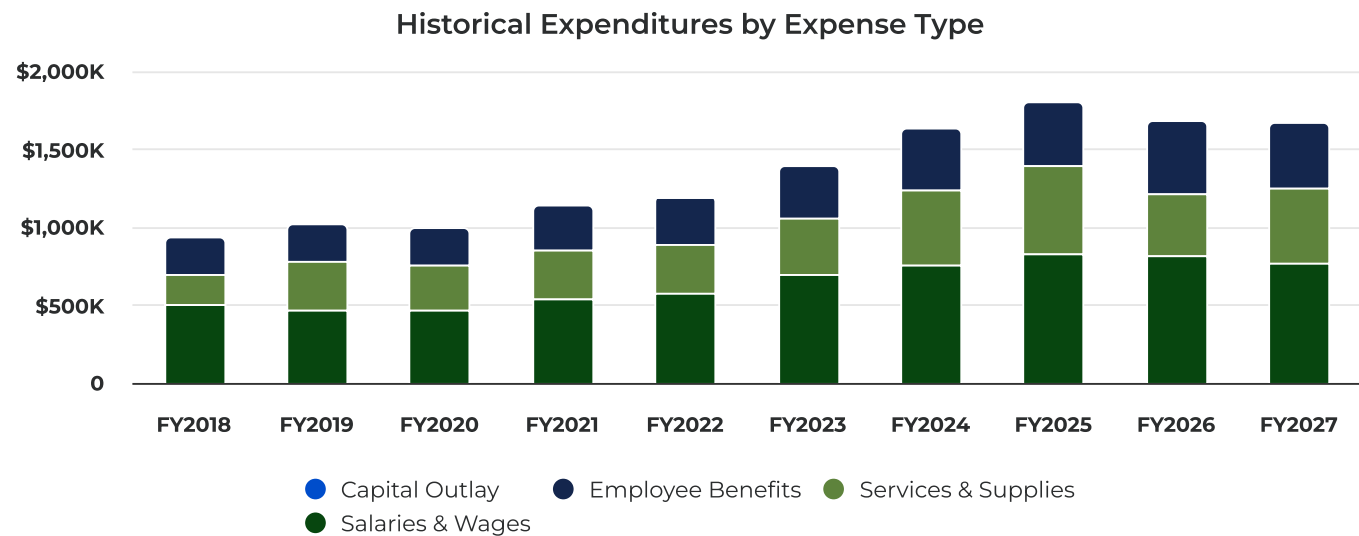
Expenditures by Program - City Clerk



Expenditures by Sub Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Records Management	\$ 399,500	\$ 199,969	\$ 183,757	\$ 291,883	\$ 300,078	-12.23%
Central Cashiering	\$ 302,647	\$ 667,686	\$ 738,889	\$ 535,229	\$ 516,501	-5.47%
Council Support	\$ 690,733	\$ 759,963	\$ 875,686	\$ 782,453	\$ 849,338	7.46%
Total Expenditures	\$ 1,392,880	\$ 1,627,618	\$ 1,798,332	\$ 1,609,565	\$ 1,665,917	-0.76%

Expenditures by Expense Type - City Clerk



Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Salaries & Wages	\$ 692,575	\$ 752,500	\$ 824,008	\$ 794,853	\$ 769,002	-5.63%
Employee Benefits	\$ 341,926	\$ 392,036	\$ 403,923	\$ 446,270	\$ 420,025	-9.92%
Services & Supplies	\$ 358,379	\$ 483,083	\$ 570,401	\$ 368,442	\$ 476,890	19.97%
Total Expenditures	\$ 1,392,880	\$ 1,627,618	\$ 1,798,332	\$ 1,609,565	\$ 1,665,917	-0.76%

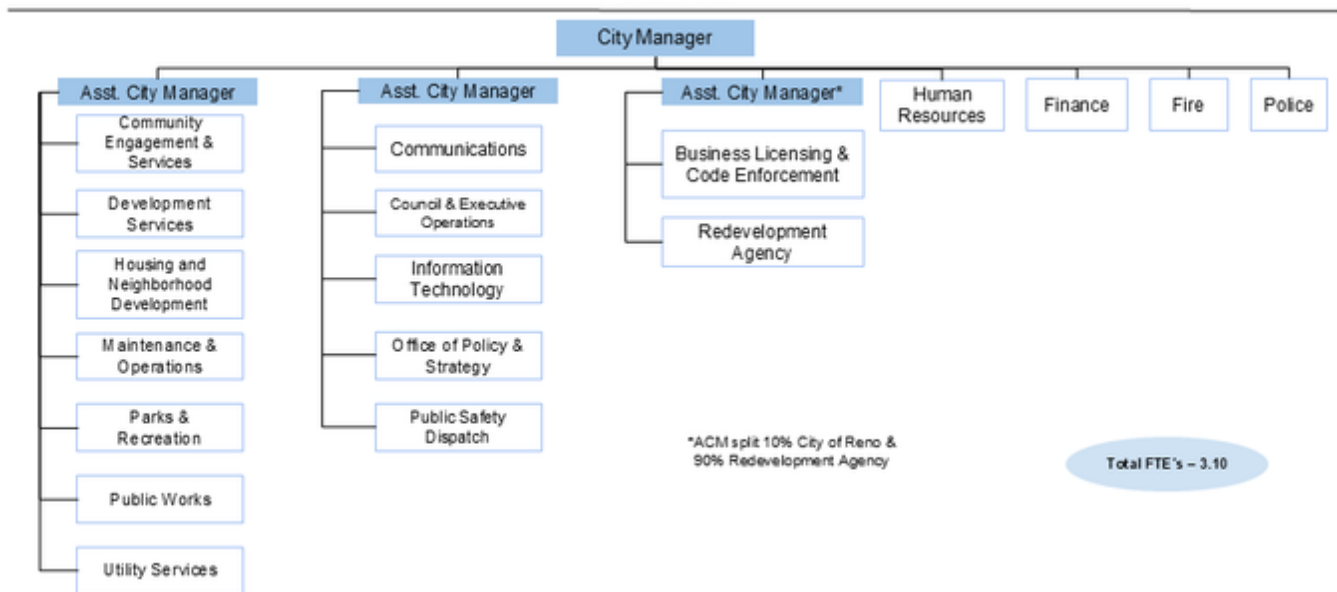
City Manager

Overview

The City Manager's Office is responsible for the executive administration of City government. Appointed by the City Council, the City Manager serves as the chief executive and administrative officer of the City, responsible for the proper administration of all City affairs and providing direction to all City departments with the exception of the City Clerk, City Attorney, Civil Service, and Municipal Court. Three Assistant City Managers share oversight of departmental portfolios and lead cross-organizational initiatives, ensuring the City's strategic commitments and Council priorities translate into day-to-day results. Together, the office oversees the annual budget, drives citywide performance, and ensures City services reflect the needs of the Reno community.

City Manager

Organizational Chart



By the Numbers

- Number of full-time City employees across all departments overseen by the City Manager in FY27: **1401.25 FTE**
- Total City operating budget managed under the City Manager's direction in FY27: **\$536M**
- Number of City priorities identified in the FY27-29 Strategic Plan: **7**



Core Services

Citywide Leadership and Administration

Provides executive direction to all City departments, ensuring City operations are aligned with Council-adopted policies and the City's strategic priorities. The City Manager and Assistant City Managers are accountable for departmental performance, resource allocation, and the effective implementation of City Council directives.

Budget and Fiscal Oversight

Provides executive oversight of the City's annual budget development and ongoing fiscal management, ensuring resources are aligned with Council priorities and the City's long-term financial sustainability.

Intergovernmental and Regional Coordination

Represents the City of Reno in regional, state, and federal partnerships and governance bodies, advancing City priorities and ensuring Reno's interests are effectively represented in policy and decision-making processes that affect the community.

Strategic Initiatives—Oversight

Leads and coordinates the implementation of the City's major strategic initiatives, ensuring cross-departmental collaboration to advance the goals established in the FY27-29 Strategic Plan.

Service Delivery Measure

Core Service Alignment	Measure	FY25 Actual	FY26 Estimate	FY27 Target	Strategic Priority Alignment
Budget and Financial Planning	Actual General Fund expenditures as a percentage of the final amended budget	95%	95%	At or below 100%	Fiscal Stewardship

Top Accomplishments from FY26

1. Guided adoption of the City's FY27-29 overarching strategic priority areas, establishing the framework that will focus organizational resources and direct departmental planning for the next three fiscal years.
2. Engaged all City departments in organizational performance management discussions and facilitated department-level participation in quarterly service delivery measure reporting, strengthening a culture of accountability and data-informed decision-making across the organization.
3. Initiated the Regional Fire and Emergency Medical Services Feasibility Study in coordination with the City of Sparks and Washoe County, fulfilling a legislative mandate and advancing regional public safety coordination.
4. Launched a community education campaign on the City's consolidated tax (C-Tax) and property tax revenue structures, building public understanding of the City's key funding sources and laying the groundwork for long-term revenue reform discussions.
5. Maintained fiscal discipline through the FY26 budget cycle, aligning departmental expenditures with available revenues and advancing progress toward a structurally balanced budget, while supporting all departments through a zero-based budgeting process.



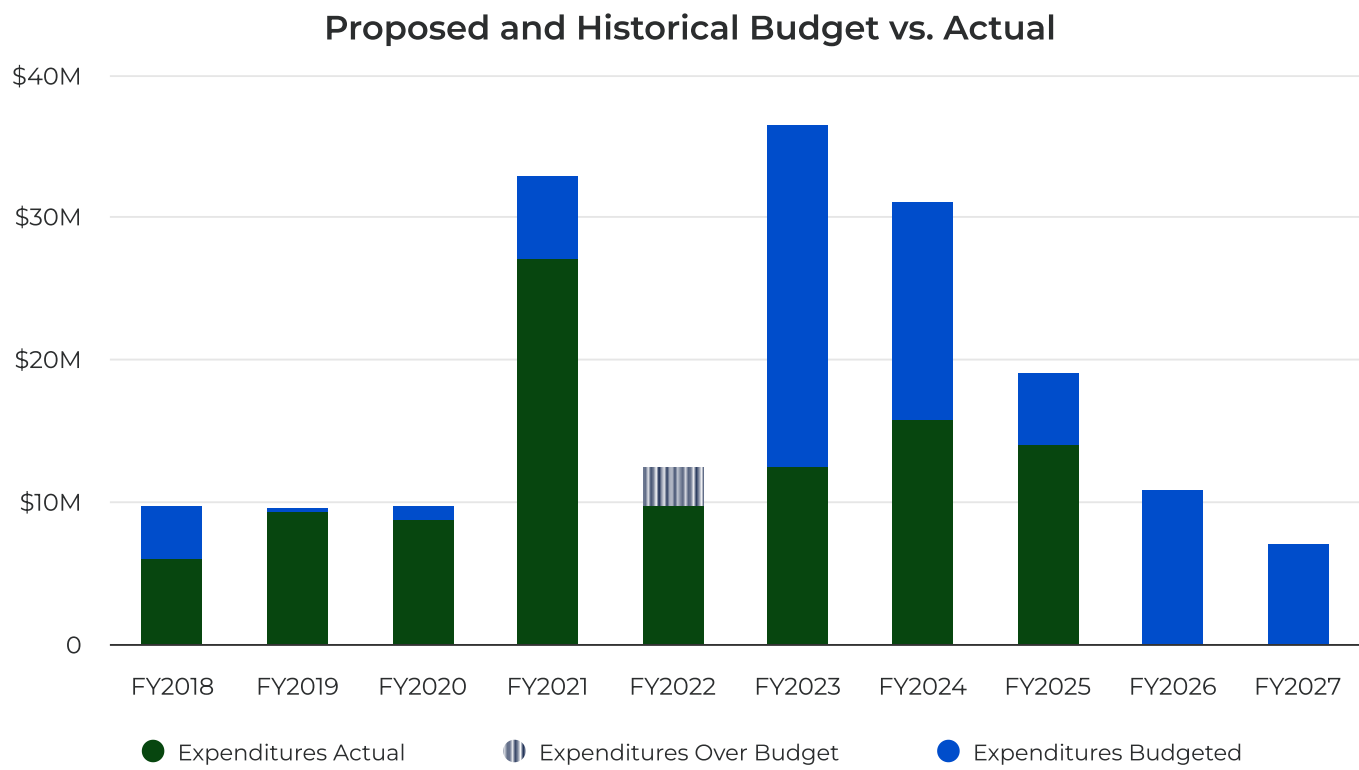
Major Initiatives for FY27

1. Complete the Regional Fire and Emergency Medical Services Feasibility Study by December 31, 2026, in coordination with the City of Sparks and Washoe County, and present findings and recommendations to City Council.
2. Develop and present a long-term revenue reform strategy to City Council, building on the C-Tax and property tax education campaign completed in FY26 and identifying actionable options to strengthen the City's fiscal sustainability.
3. Develop the FY28 budget using zero-based budgeting outcomes from FY26 to align recurring expenditures with sustainable revenues and achieve a structurally balanced budget.
4. Establish a formal quarterly departmental performance review process led by the City Manager and Assistant City Managers to monitor progress on strategic priorities, address barriers, and hold departments accountable to their FY27 commitments.
5. Direct the citywide core services evaluation process to produce an initial inventory of required and discretionary City services, with findings presented to City Council by the end of FY27 to inform resource allocation and service delivery decisions.

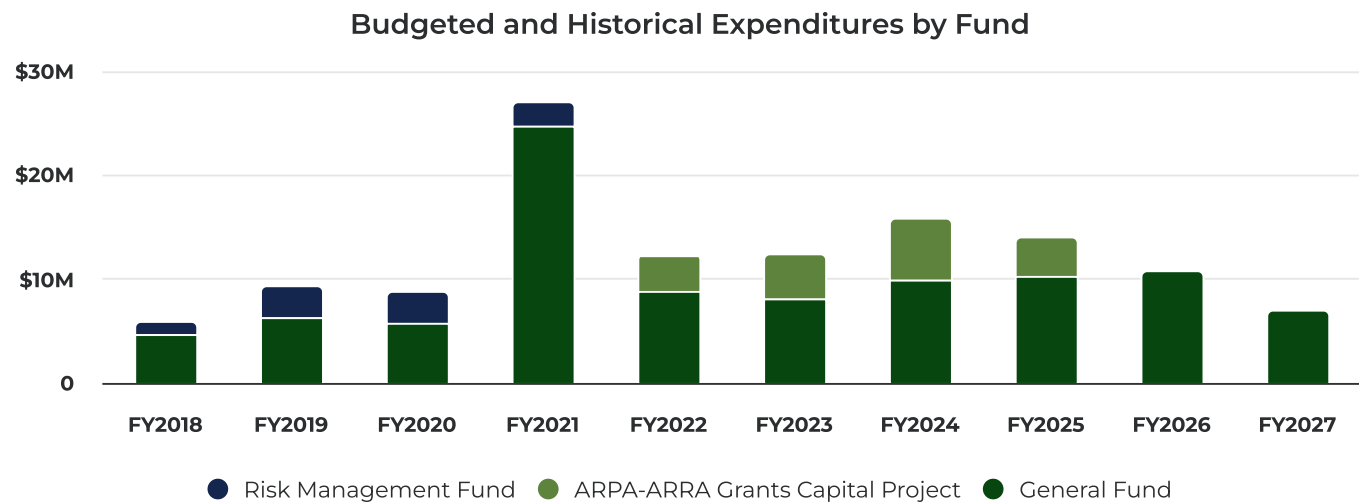


Financials

Expenditures Summary - City Manager



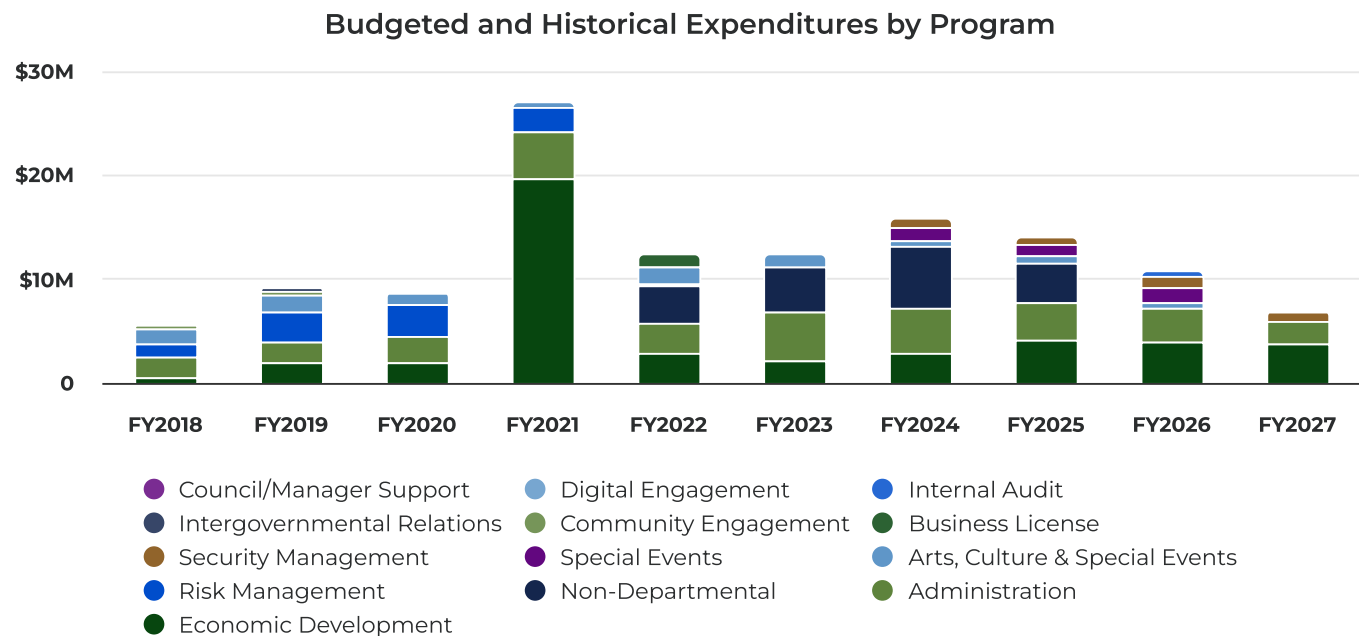
Expenditures by Fund - City Manager



Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
General Fund	\$ 8,055,846	\$ 9,760,292	\$ 10,167,481	\$ 11,420,393	\$ 6,952,135	-35.62%
ARPA-ARRA Grants Capital Project	\$ 4,362,773	\$ 5,982,779	\$ 3,827,503	\$ 1,998,000	-	-
Total Expenditures	\$ 12,418,618	\$ 15,743,072	\$ 13,994,984	\$ 13,418,393	\$ 6,952,135	-35.62%

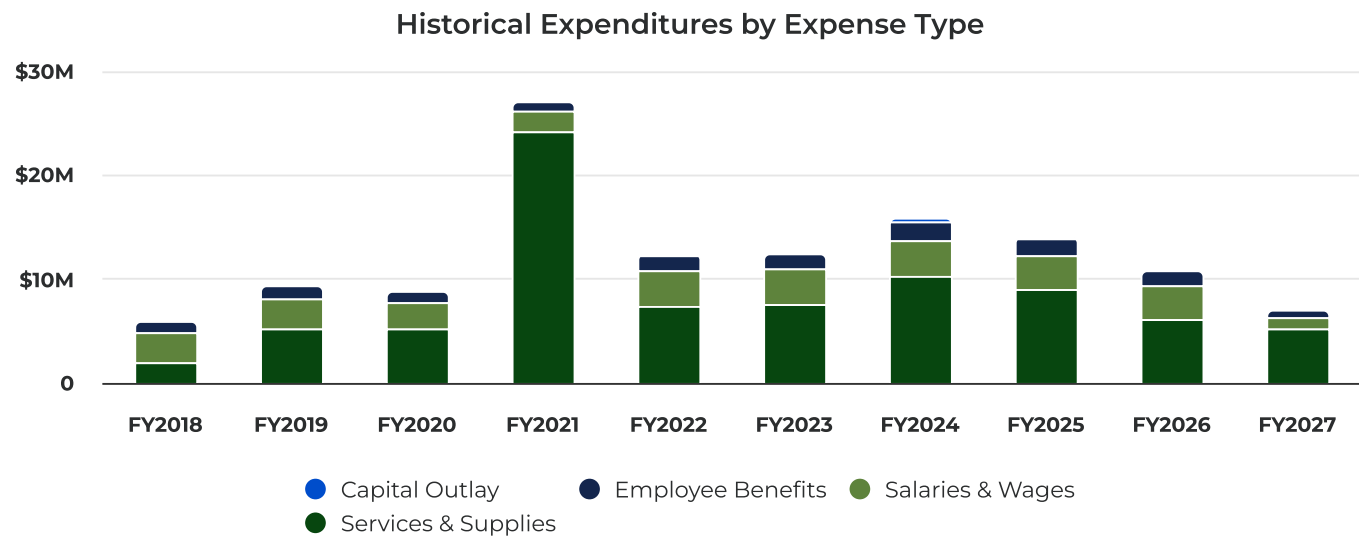
Expenditures by Program - City Manager



Expenditures by Sub Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Arts, Culture & Special Events	\$ 1,239,177	\$ 529,654	\$ 607,927	\$ 574,167	-	-100.00%
Administration	\$ 4,743,158	\$ 4,206,594	\$ 3,544,767	\$ 3,587,749	\$ 2,239,687	-30.53%
Council/Manager Support	-	-	-	\$ 93,430	\$ 96,370	-
Security Management	-	\$ 895,006	\$ 667,077	\$ 1,754,009	\$ 939,890	-16.13%
Economic Development	\$ 2,073,511	\$ 2,867,059	\$ 4,148,852	\$ 3,857,343	\$ 3,676,188	-4.60%
Internal Audit	-	-	\$ 18,184	\$ 538,479	-	-100.00%
Non-Departmental	\$ 4,362,773	\$ 5,982,779	\$ 3,827,503	\$ 1,998,000	-	-
Special Events	-	\$ 1,261,980	\$ 1,180,674	\$ 1,015,216	-	-100.00%
Total Expenditures	\$ 12,418,618	\$ 15,743,072	\$ 13,994,984	\$ 13,418,393	\$ 6,952,135	-35.62%

Expenditures by Expense Type - City Manager



Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Salaries & Wages	\$ 3,530,919	\$ 3,606,450	\$ 3,298,115	\$ 2,987,077	\$ 1,030,523	-68.07%
Employee Benefits	\$ 1,401,266	\$ 1,664,154	\$ 1,506,198	\$ 1,417,150	\$ 729,256	-53.76%
Services & Supplies	\$ 7,486,433	\$ 10,124,432	\$ 8,984,067	\$ 8,969,166	\$ 5,192,356	-13.37%
Capital Outlay	-	\$ 348,036	\$ 206,604	\$ 45,000	-	-
Total Expenditures	\$ 12,418,618	\$ 15,743,072	\$ 13,994,984	\$ 13,418,393	\$ 6,952,135	-35.62%

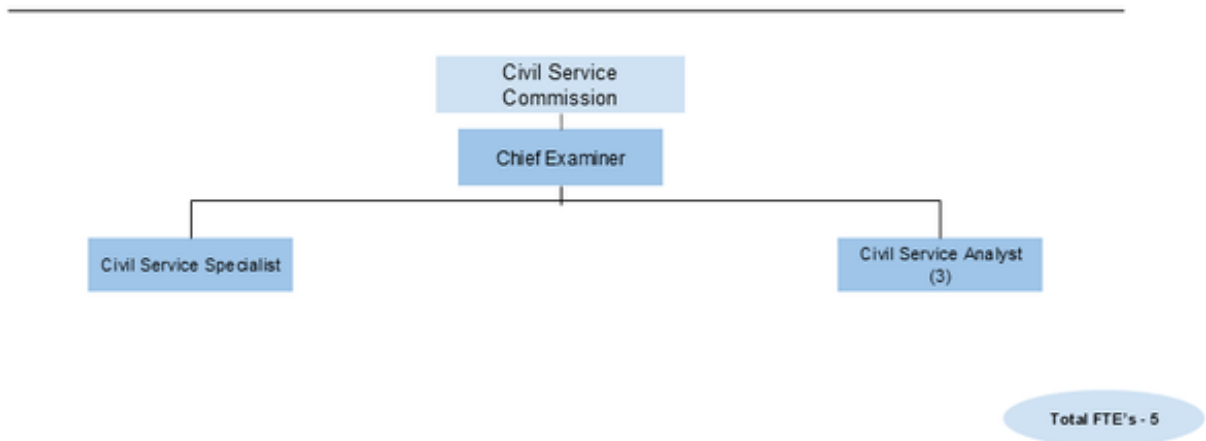
Civil Service

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.

Civil Service

Organizational Chart



By the Numbers

115 Requisitions processed in 2025	2658 Applications - non Public Safety	884 Police Recruit Applications	 Tahoe Pyramid Train sign with hanging flower basket on Sierra St bridge with Judge Mill Lane Courthouse in the background
67 Recruitments		447 Firefighter Applications	

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 diversity, professional, career, and recruitment outreach to employees and the community.

Service Delivery Measures

Measure	FY25 Actual	FY26 Estimate	FY27 Target	Strategic Priority Alignment
Average number of days from receipt of approved requisition in Civil Service to certification of eligible candidates to the hiring manager from an existing list.	1 day	1 day	1 day	Legal Obligations
Average number of days from receipt of approved requisition in Civil Service to certification of eligible candidates to the hiring manager from a new list.	10.02 days	Less Than 28 days	Less Than 28 days	Legal Obligations
Elapsed time from when Civil Service received requisitions to the certification of an eligible list to the hiring manager. 24 hours (existing lists)	99.5%	100%	100%	Legal Obligations
Elapsed time from when Civil Service received a requisition to the certification of an eligible list to the hiring manager (< 1 week - new list)	55.3%	10%	20%	Legal Obligations
Elapsed time from when Civil Service received a requisition to the certification of an eligible list to the hiring manager 2 to 8 weeks (new list).	44.6%	60%	60%	Legal Obligations
Elapsed time from when Civil Service received a requisition to the certification of an eligible list to the hiring manager < 9 weeks (new list)	0%	30%	20%	Legal Obligations
Requisitions processed by Civil Service	115	230	235	Legal Obligations

Top Accomplishments from FY26

1. Strengthened Civil Service operations by implementing more proactive, adaptable processes to meet the City's evolving workforce needs, including updating job analysis and recruitment tools, standardizing post-test review and adverse impact analysis methodologies, and improving accessibility through ADA-compliant Civil Service Rulebook updates. Enhanced efficiency and transparency by automating centralized agenda and service request portals, and reinforced data integrity by leading a departmental workshop focused on improving documentation practices to support consistent metrics and statistical reporting.
2. Advanced the City's goal of building a workforce reflective of the community by implementing inclusive hiring strategies, including developing and delivering on-demand training on interview bias and best practices, and prioritizing the use of education and experience equivalencies in minimum qualifications for job postings and classification updates.
3. Enhanced service delivery and accuracy in job analysis by transitioning analysts to a more hands-on, collaborative support model, fostering stronger partnerships with hiring teams. Provided comprehensive guidance and education to liaisons, hiring authorities, subject-matter experts, and department leadership, ensuring informed decision-making and a more effective, aligned hiring process.

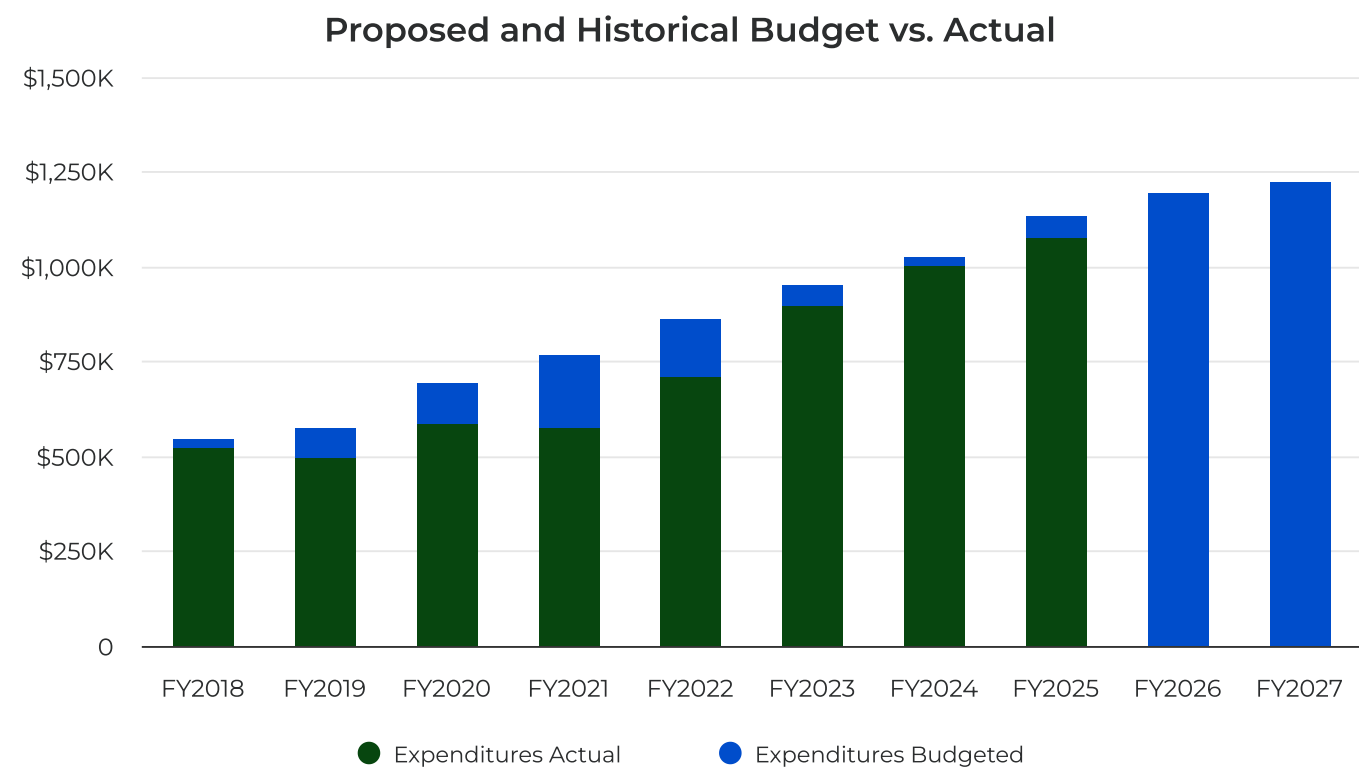
Major Initiatives for FY27

1. Enhance departmental policies, processes, and procedures to ensure Civil Service can proactively and effectively adapt to the City's evolving needs.
2. Enhance employee engagement by providing accessible, high-quality service delivery, education, and resources to the classified workforce
3. Increase awareness of and access to civil service employment opportunities within the community we serve by reducing barriers to participation in the civil service system.
4. Deliver effective service and support to hiring teams through education, guidance, technical assistance, and high-quality service delivery.

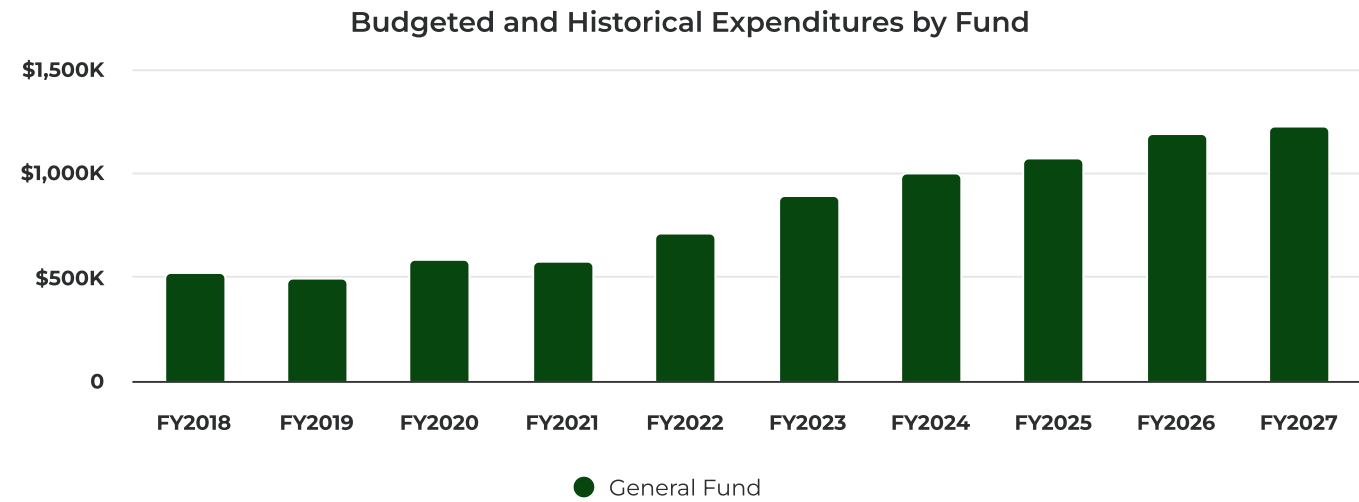


Financials

Expenditures Summary - Civil Service



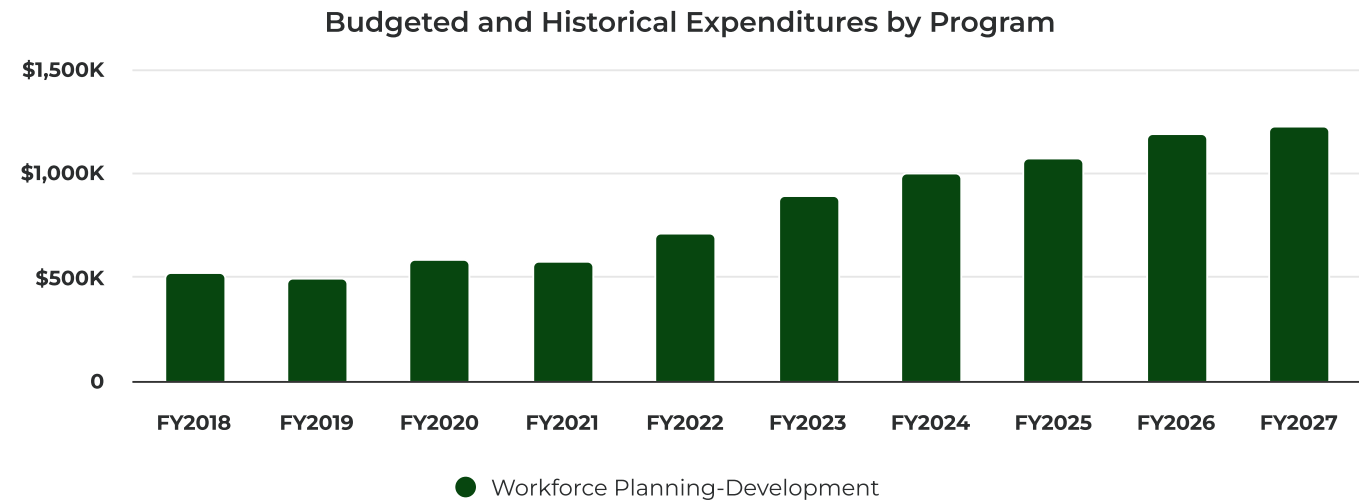
Expenditures by Fund - Civil Service



Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
General Fund	\$ 894,393	\$ 1,000,694	\$ 1,074,127	\$ 1,177,865	\$ 1,224,324	2.75%
Total Expenditures	\$ 894,393	\$ 1,000,694	\$ 1,074,127	\$ 1,177,865	\$ 1,224,324	2.75%

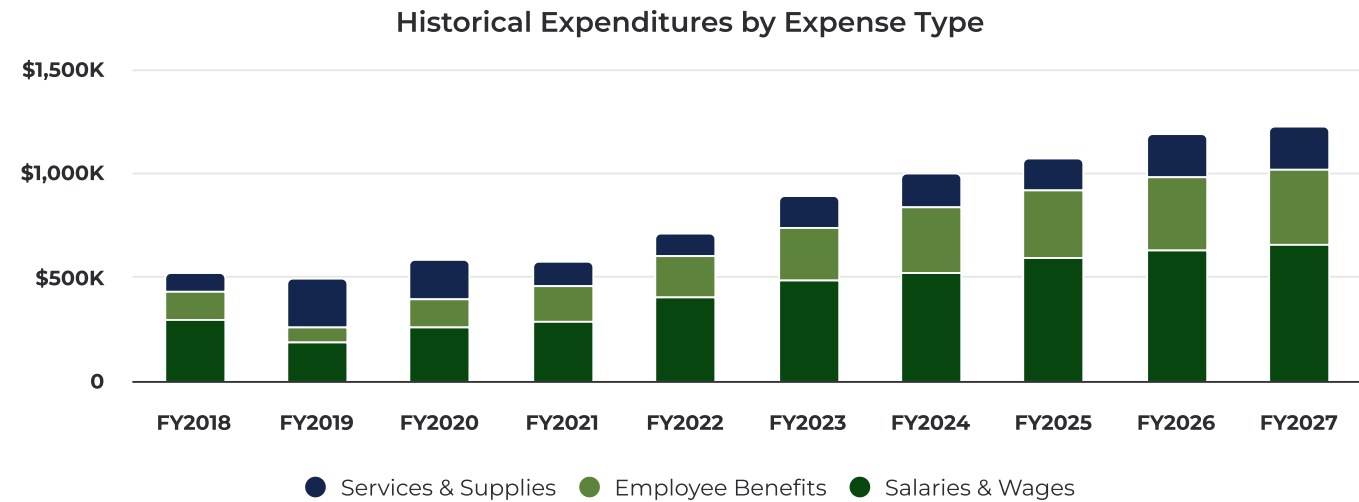
Expenditures by Program - Civil Service



Expenditures by Sub Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Workforce Planning-Development	\$ 894,393	\$ 1,000,694	\$ 1,074,127	\$ 1,177,865	\$ 1,224,324	2.75%
Total Expenditures	\$ 894,393	\$ 1,000,694	\$ 1,074,127	\$ 1,177,865	\$ 1,224,324	2.75%

Expenditures by Expense Type - Civil Service



Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Salaries & Wages	\$ 479,117	\$ 523,354	\$ 589,858	\$ 617,813	\$ 654,434	4.41%
Employee Benefits	\$ 253,453	\$ 310,368	\$ 330,206	\$ 356,109	\$ 360,449	0.94%
Services & Supplies	\$ 161,823	\$ 166,972	\$ 154,063	\$ 203,943	\$ 209,441	0.88%
Total Expenditures	\$ 894,393	\$ 1,000,694	\$ 1,074,127	\$ 1,177,865	\$ 1,224,324	2.75%

Communications

Overview

The Communications Department advances the City of Reno's mission to create a community that people are proud to call home by delivering timely, accurate, and accessible information to residents, businesses, visitors, and employees. The department supports the City's strategic priorities by increasing awareness of programs and services, clearly communicating their purpose and impact, and ensuring information is easy to understand and access. Through transparent and consistent communication, the team fosters public trust and supports informed community participation, while also leading internal messaging efforts to keep employees informed, aligned, and engaged in delivering high-quality public services.

Mission Statement

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.

Vision Statement

To be a trusted and essential connection between the City and the community, where clear, transparent, and accessible communication fosters understanding, builds lasting trust, and empowers all who live and work in Reno to actively shape a safe, healthy, and thriving community they are proud to call home.

Communications

Organizational Chart



Total FTE's - 7

By the Numbers

- **124** in-person media events in CY 2025 Hosted
- **4,439** tasks related to internal service requests completed
- Delivered the by-weekly “Reno Report” to over **33,000** people with an average open rate of 48%.



Core Services

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, providing 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.

Service Delivery Measures

Core Service Alignment	Measure	FY25 Actual	FY26 Estimate	FY27 Target	Strategic Priority Alignment
Strategic Communications	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.	151,532	174,123	182,829	Government Effectiveness
Strategic Communications	Increase content viewership on owned media platforms by growing Current Audience Engagement on Facebook	NA	47%	48%	Government Effectiveness
Strategic Communications	Increase content viewership on owned media platforms by growing Current Audience Engagement on Instagram	NA	27%	28%	Government Effectiveness
Strategic Communications	Increase earned media coverage by growing the total number of press releases and story pitches executed in a year	268	342	359	Government Effectiveness
Strategic Communications	Increase earned media coverage by maintaining or improving the percentage of press releases picked up by local media	91%	100%	95%	Government Effectiveness
Strategic Communications	Increase resident awareness of City activities and engagement opportunities by increasing the audience on the bi-weekly Reno Report e-Newsletter	30,000	33,000	35,000	Government Effectiveness
Strategic Communications	Increase resident awareness of City activities and engagement opportunities by increasing the open rate on the bi-weekly Reno Report e-Newsletter	NA	48%	49%	Government Effectiveness

Top Accomplishments from FY26



1. Launched the “On the Agenda” podcast – a bi-weekly podcast highlighting actions taken at City Council Meetings.
2. Launched the “Reno Report” Bi-Weekly e-newsletter delivering to an average audience of over 33,000 with a 48% open rate.
3. Launched Council Meeting Strategic Communications Planning – Focusing on pre-meeting media access to help build awareness for residents on what’s coming up on Council agendas
4. Launch of the Annual Media Relations plan to improve media relationships and support community transparency. The end-of-year survey indicated a 4.5 out of 5 in how the media views their relationship with our team, with “no challenges” identified.

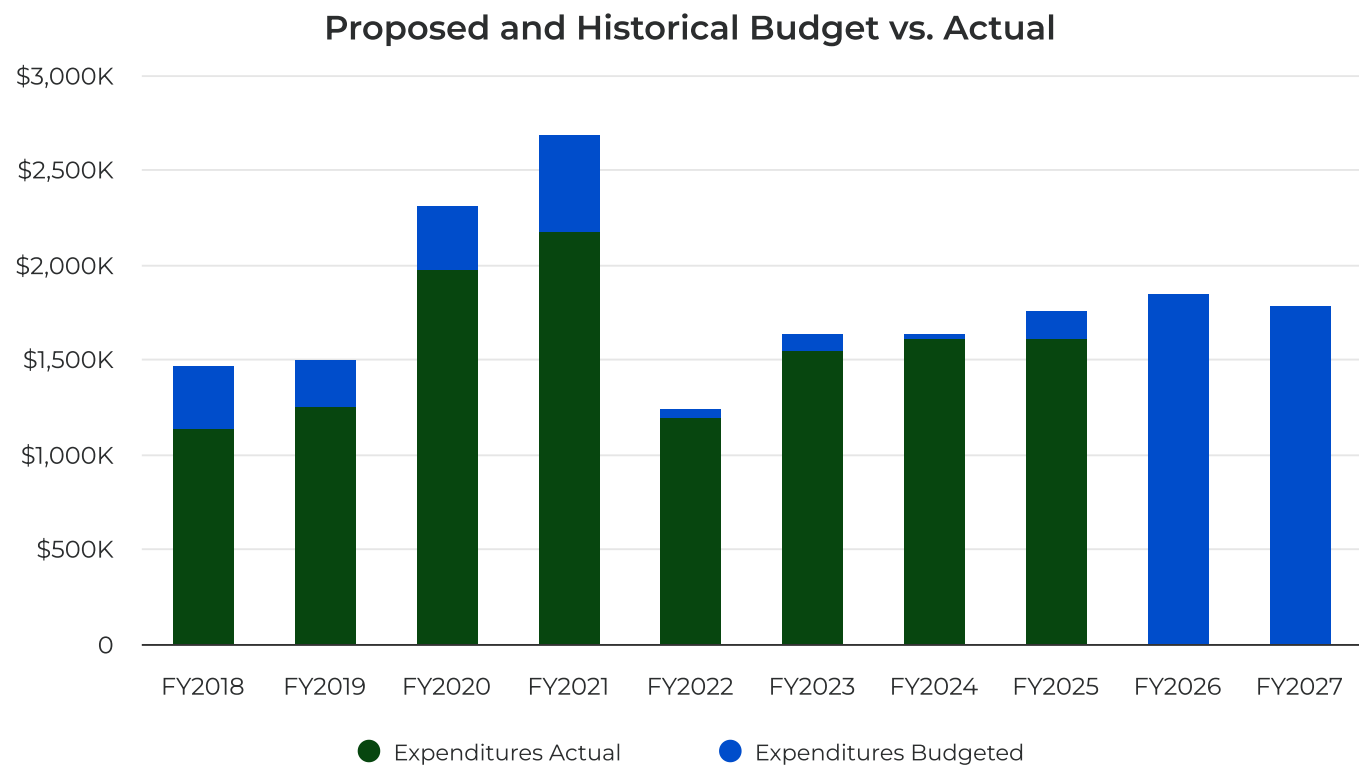
Major Initiatives for FY27

1. Focus communications on helping residents understand and engage with the City of Reno’s Major Opportunity Areas like financial stability, strong services, public safety, infrastructure, and vibrant neighborhoods, to build trust and support informed decision-making.
2. Strengthen regional coordination for critical communications by launching a shared emergency information website, aligning messaging during major incidents, and maintaining regular collaboration with regional partners through quarterly communications meetings.
3. Continue supporting the Media Relations Plan with a goal of improving our media relationship score from a 4.5 to a 4.6.
4. Grow the audience for the Reno Report by increasing the number of registered recipients from 33,000 to 37,000 and increasing the average open rate from 48% to 50%.
5. Improve access to information by ensuring all digital communications meet ADA accessibility standards and expanding translation services when feasible to better serve Reno’s diverse community.

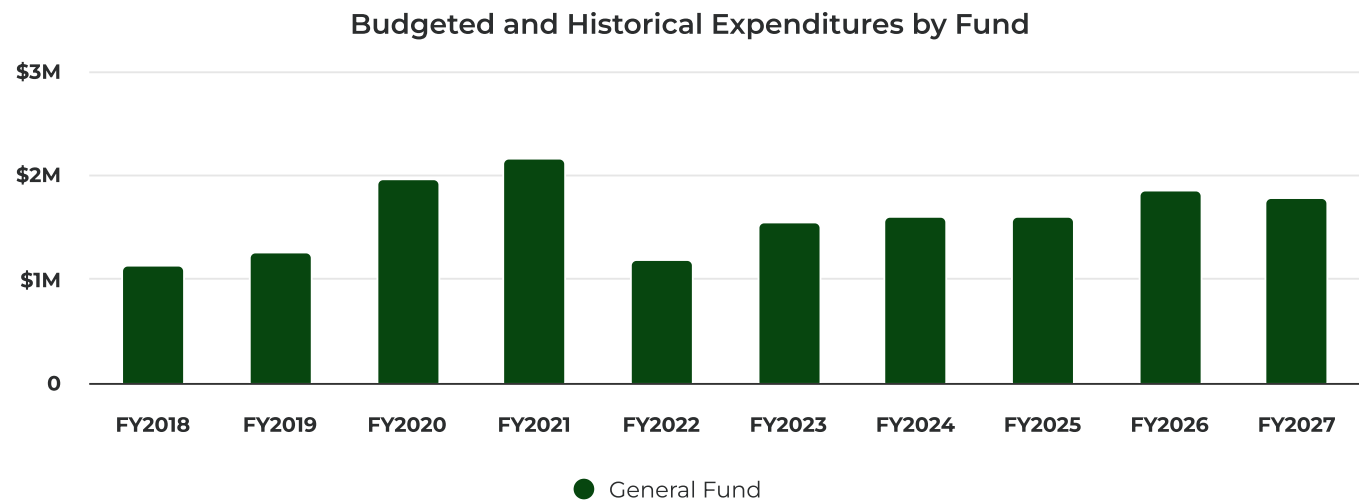


Financials

Expenditures Summary - Communications



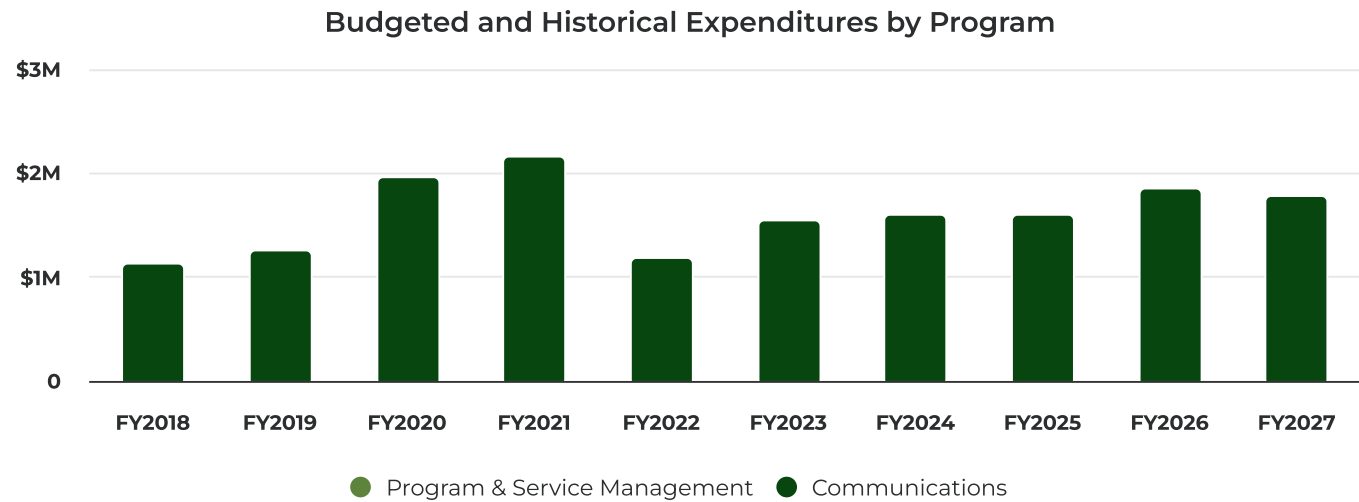
Expenditures by Fund - Communications



Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
General Fund	\$ 1,542,177	\$ 1,603,564	\$ 1,606,550	\$ 1,717,999	\$ 1,783,386	-3.36%
Total Expenditures	\$ 1,542,177	\$ 1,603,564	\$ 1,606,550	\$ 1,717,999	\$ 1,783,386	-3.36%

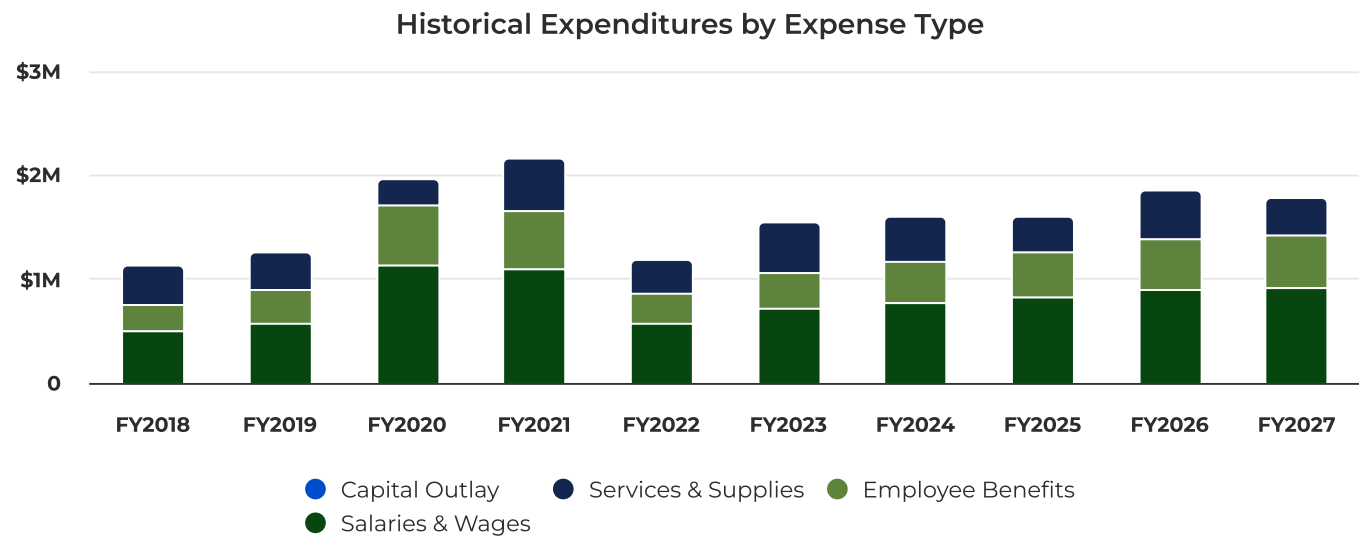
Expenditures by Program - Communications



Expenditures by Sub Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Program & Service Management	-	\$ 2,866	-	-	-	-
Communications	\$ 1,542,177	\$ 1,600,699	\$ 1,606,550	\$ 1,717,999	\$ 1,783,386	-3.36%
Total Expenditures	\$ 1,542,177	\$ 1,603,564	\$ 1,606,550	\$ 1,717,999	\$ 1,783,386	-3.36%

Expenditures by Expense Type - Communications



Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Salaries & Wages	\$ 711,464	\$ 762,104	\$ 826,800	\$ 893,119	\$ 915,402	2.49%
Employee Benefits	\$ 343,503	\$ 404,770	\$ 423,778	\$ 486,353	\$ 500,418	0.82%
Services & Supplies	\$ 487,209	\$ 423,918	\$ 355,972	\$ 338,527	\$ 367,566	-19.38%
Capital Outlay	-	\$ 12,772	-	-	-	-
Total Expenditures	\$ 1,542,177	\$ 1,603,564	\$ 1,606,550	\$ 1,717,999	\$ 1,783,386	-3.36%

Community Engagement & Services

Overview

Dedicated to understanding community needs, the department fosters meaningful engagement through relationship-building, public partnerships, and collaborative solutions. The Community Engagement and Services Department 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, CE&S addresses both everyday operational needs and innovative strategies ranging from community engagement and environmental efforts to resource connection and quality-of-life improvements.

Mission Statement

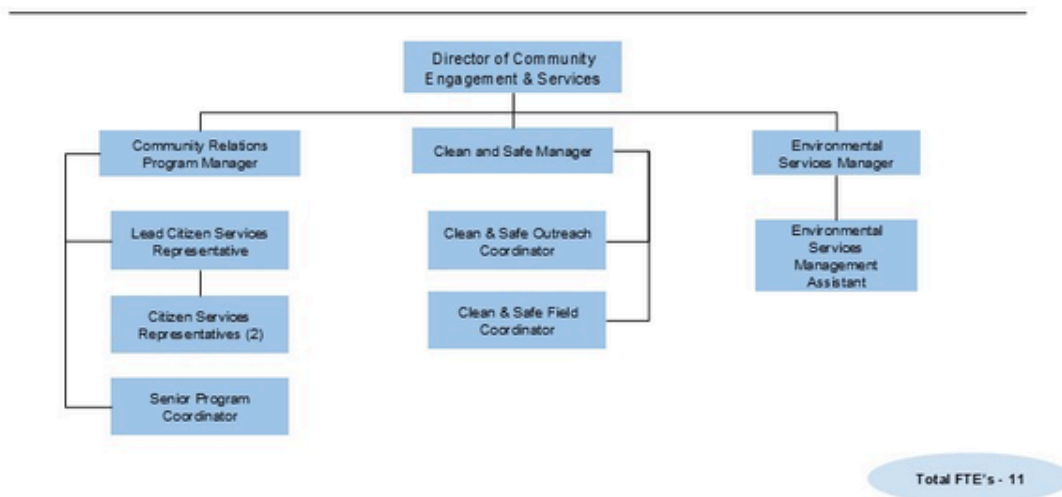
Community Engagement & Services delivers accessible, responsive, and effective community-facing programs and services, acting as a vital bridge between residents and City government to strengthen connections, improve service delivery, and enhance quality of life across Reno.

Vision Statement

A connected, responsive, and resilient Reno where community engagement supports decision-making, trusted partnerships between residents and City government drive collaborative solutions, and coordinated services continuously improve quality of life for all.

Community Engagement & Services

Organizational Chart



Core Services

Community Relations

Division serves as the City's central point for community engagement and service delivery, ensuring all members of the public have clear, consistent, and responsive access to City services. The division oversees Reno Direct, the City's customer service hub, leads citywide process improvements, and advances targeted initiatives & programmatic efforts.

Clean and Safe

Manages and coordinates citywide response to public health and safety concerns related to encampments. Through a collaborative approach with city departments and regional partners, Clean and Safe provides outreach to the unsheltered community, while also maintaining clean, accessible, and safe public spaces.

Environmental Services

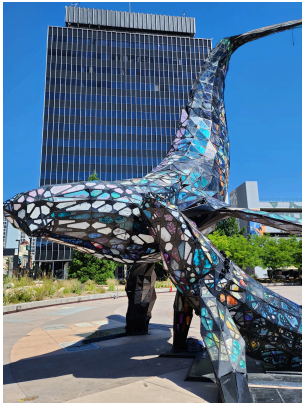
Manages the micromobility, gas and electric, and waste management franchise agreements, and leads citywide sustainability and climate initiatives. Environmental Services coordinates with internal and external stakeholders to advance operational efficiency and long-term resilience efforts.

Community Engagement

Citywide support to connect, collaborate, and respond to community needs and issues, internally and externally, through regional partnerships and collaboration with intergovernmental entities, businesses, non-profits, and community members. Community Engagement provides a structured, consistent approach to building relationships, engaging stakeholders, and facilitating two-way communication between the City, its departments, and the community it serves.

By the Numbers

- Reno Direct facilitated a total of **38,351** constituent interactions, including **26,008** calls answered, **4,736** voicemails responded to, **5,343** emails received and addressed, and **220** online live chats.
- Clean and Safe addressed **1,439** Homeless Concerns service requests, which resulted in **148** cleanup activities, **764** postings issued, and **3,022** cubic yards of waste collected.
- Environmental services had over **46** million square feet report under the benchmarking ordinance, and managed **\$1,425,000** in grant funds for projects.



Service Delivery Measures

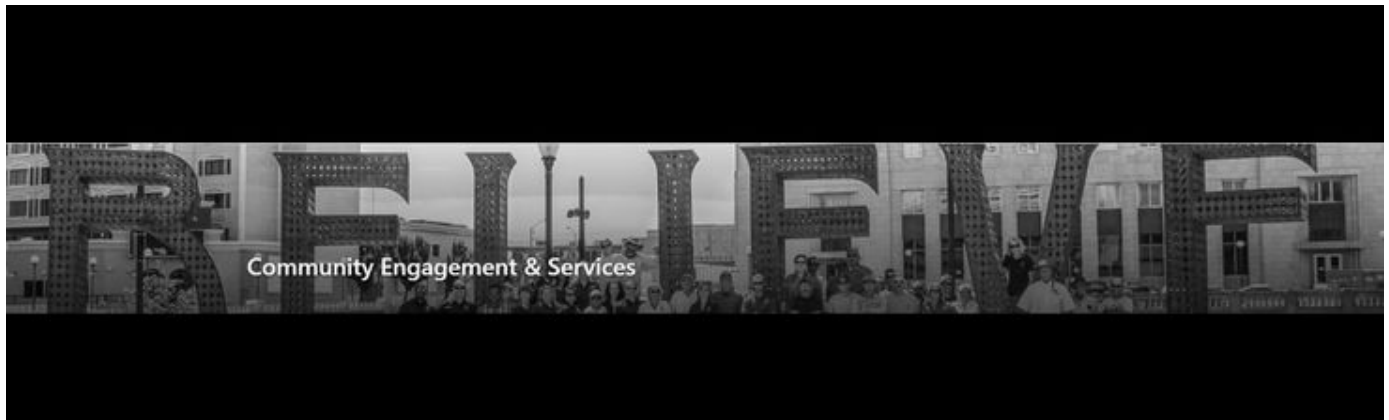
Core Service Alignment	Measure	FY25 Actual	FY26 Estimate	FY27 Target	Strategic Priority Alignment
Community Relations	Total number of Reno Direct constituent interactions	38,351	39,501 (+3%)	40,687 (+3%)	Government Effectiveness
Community Relations	Answering 60% of calls within 6 seconds	73.14%	74%	75%	Government Effectiveness
Community Relations	Reno Constituents Institute participant graduation rate	95%	85%	90%	Quality of Life
Community Relations	Public engagement projects supported across the organization.	N/A	N/A	20	Quality of Life
Clean and Safe	Percentage of interactions that resulted in referrals to services	25%	45%	50%	Safe Community
Clean and Safe	Number of Homeless Concerns service requests submitted to Reno Direct	N/A	1367	Reduce	Safe Community
Clean and Safe	Total number of yards of trash collected	3022	2871	Reduce	Safe Community
Clean and Safe	Number of proactive service requests submitted to Reno Direct during City Walks.	77	82	90 (+10%)	Safe Community
Environmental Services	Franchise fee negotiations and regulatory compliance resulting in increased service or revenue generation	4	6	6	Fiscal Stewardship
Environmental Services	Compliance rate with the City benchmarking program for commercial buildings over 30,000 sq ft	51%	64%	67%	Quality of Life
Environmental Services	Environmental Services inquiries, including Waste Management and Sustainability, responded to within 5 days (ServiceNow)	94%	90%	90%	Government Effectiveness

Top Accomplishments from FY26

1. Won and completed a grant for \$250,000, in partnership with Washoe County, to study charging capability at the Public Safety Center and City Hall and provide commercial building owner technical assistance including energy audits and financial assistance.
2. Decreased the number of individuals experiencing homelessness in public spaces through outreach by facilitating access to essential resources, resulting in 124 housing arrangements, 123 shelter arrangements, 371 identification replacements, 96 family reunifications, and 547 supportive services accessed.
3. Led a citywide effort with all departments to standardize and update Reno Direct processes, redesigning and migrating all procedures into PowerDMS to improve consistency, accountability, and efficiency in responding to constituent needs to strengthen customer service.
4. Managed Opioid Recovery Funds and oversaw the allocation of more than \$900,000 in settlement funding to sub-recipients, supporting hundreds of individuals through education, service referrals, direct behavioral health care, care coordination, housing assistance, and the deployment of advanced opioid testing technology to enhance public safety.
5. Piloted a year-long internship program in partnership with the Washoe County School District, spanning both fall and spring semesters. The program engaged 11 interns who collectively completed 660 hours of service across nine City departments, including Parks and Recreation, Maintenance and Operations, the City Clerk's Office, Community Engagement and Services, Arts and Culture, Code Enforcement, Business Licensing, and Public Safety Dispatch. The initiative was supported by 10 supervisors and involved students from 13 schools across Washoe County School District.

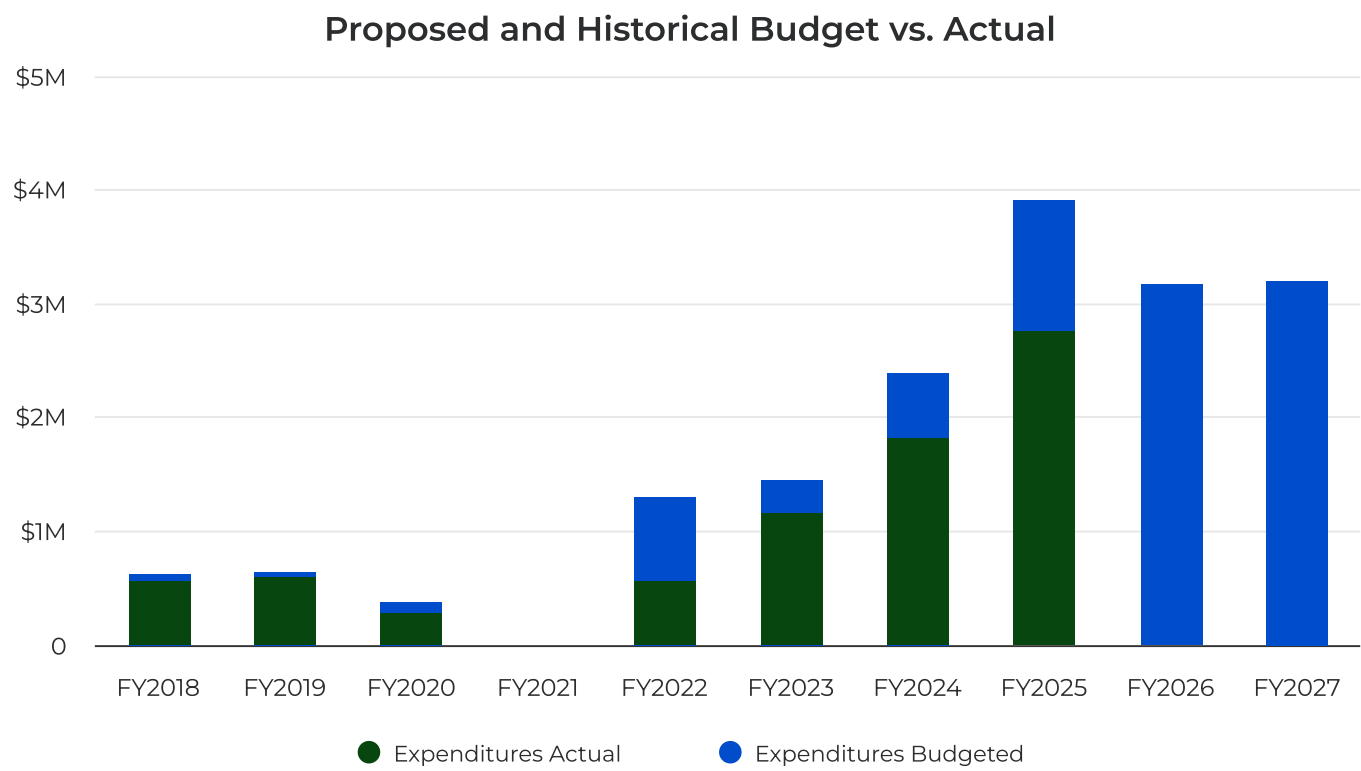
Major Initiatives for FY27

1. SC.2 NUISANCE CRIMES: Improve the City's approach to addressing nuisance crimes by strengthening coordination across prevention, enforcement, and prosecution of applicable laws and ordinances to reduce incidents year-over-year.
2. WML.2 CIP Reform: Reimagine the general capital improvement planning process to prioritize, fund, and deliver infrastructure projects based on community and organizational needs.
3. NS.2 Truckee River: Improve public access to and activation of the Truckee River by enhancing river safety, cleanliness, and accessibility.
4. Finalization of a citywide public engagement plan that will establish a best-practice framework for consistent application across departments, supported by standardized tools and staff training to ensure effective implementation.
5. Formalize the Business Connect Program into a core engagement program, targeting high-need areas to address nuisance activity and elevate the quality of life of area through a coordinated public-private partnership with the business community.



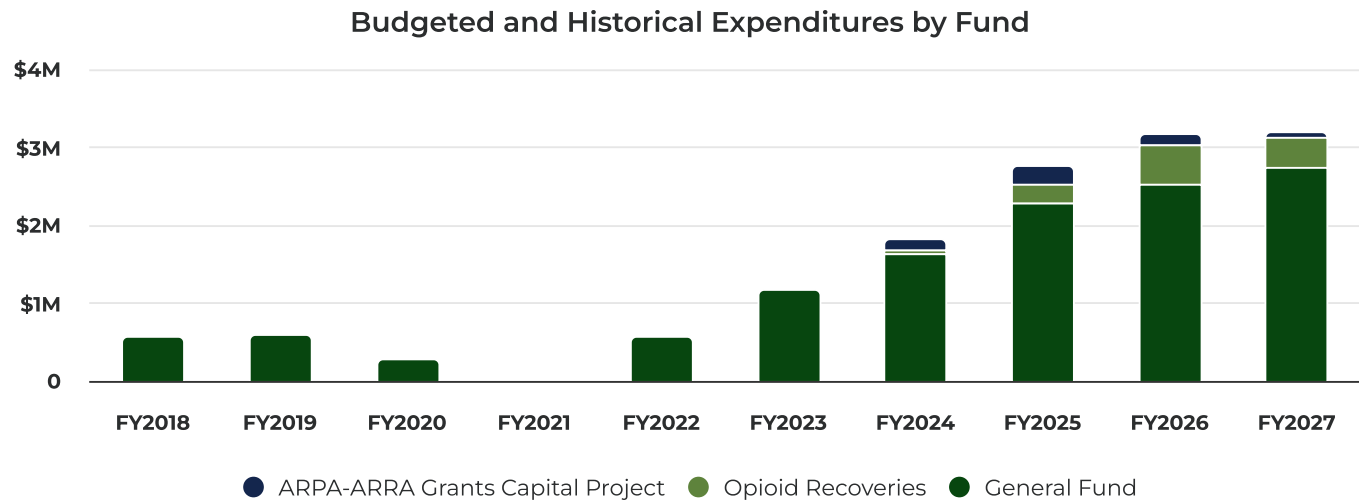
Financials

Expenditures Summary - Community Engagement & Services



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

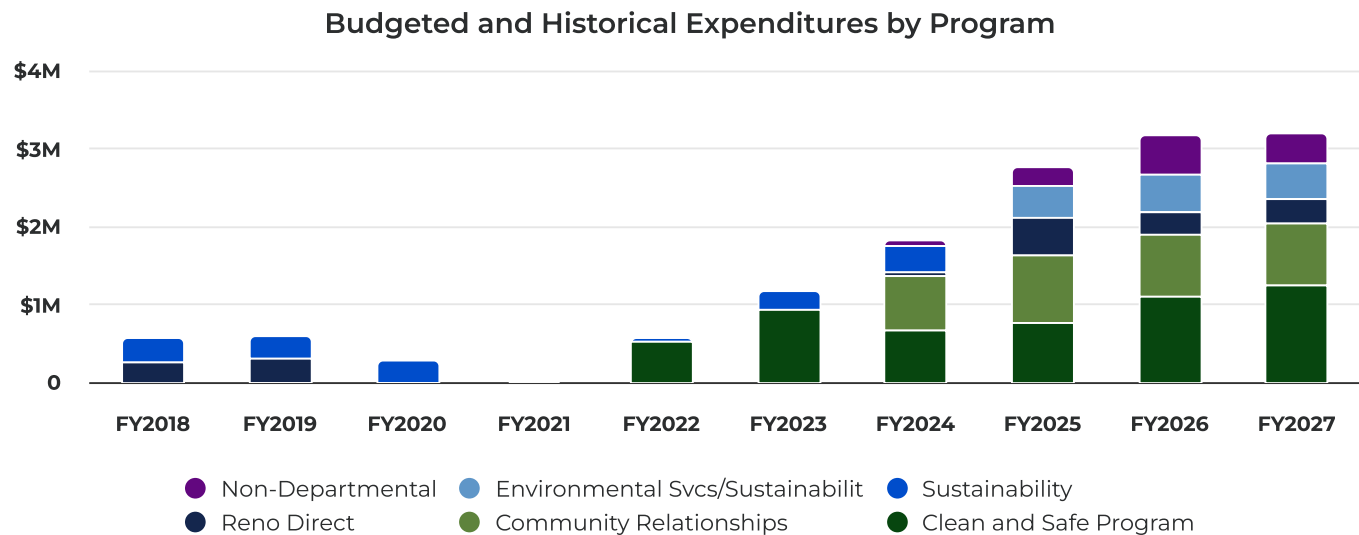
Expenditures by Fund - Community Engagement & Services



Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
General Fund	\$ 1,158,996	\$ 1,616,548	\$ 2,279,719	\$ 2,581,485	\$ 2,724,272	7.81%
Opioid Recoveries	-	\$ 57,403	\$ 238,998	\$ 1,000,735	\$ 400,000	-20.00%
ARPA-ARRA Grants Capital Project	-	\$ 140,393	\$ 231,079	\$ 440,868	\$ 73,073	-45.29%
Total Expenditures	\$ 1,158,996	\$ 1,814,345	\$ 2,749,796	\$ 4,023,088	\$ 3,197,345	1.17%

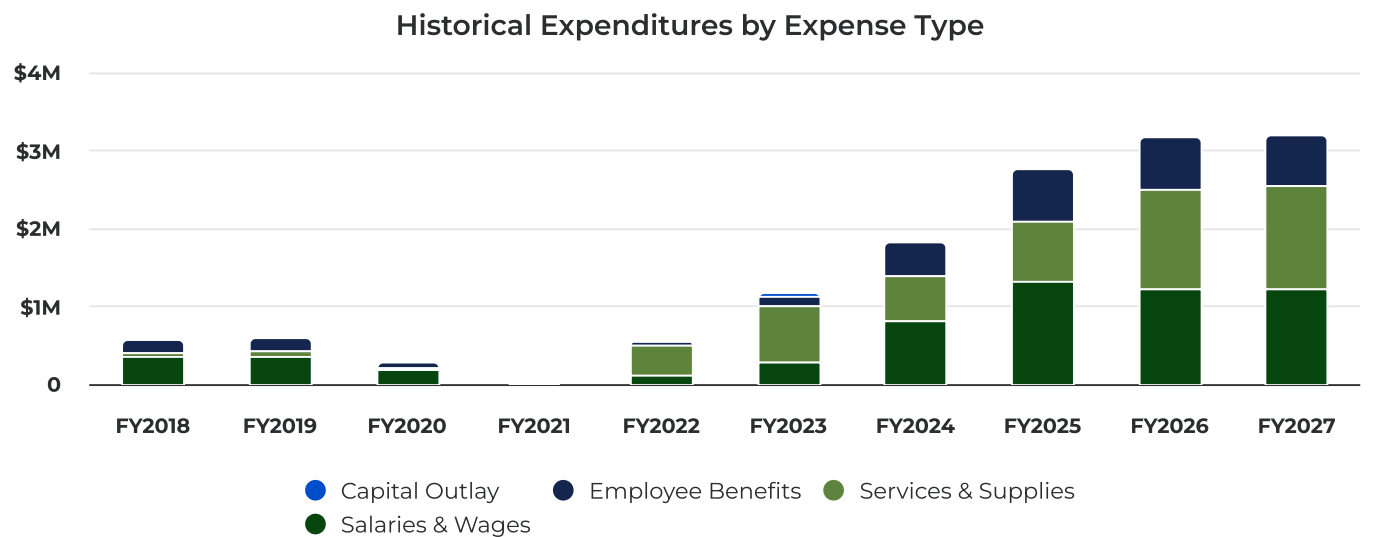
Expenditures by Program - Community Engagement & Services



Expenditures by Sub Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Environmental Svcs/Sustainabilit	-	-	\$ 392,689	\$ 610,292	\$ 441,483	-6.21%
Reno Direct	-	\$ 29,739	\$ 493,024	\$ 304,364	\$ 317,842	4.43%
Clean and Safe Program	\$ 935,321	\$ 671,049	\$ 763,734	\$ 1,005,900	\$ 1,241,141	13.84%
Community Relationships	\$ 150	\$ 700,962	\$ 861,351	\$ 1,101,797	\$ 796,879	0.23%
Sustainability	\$ 223,525	\$ 355,193	-	-	-	-
Non-Departmental	-	\$ 57,403	\$ 238,998	\$ 1,000,735	\$ 400,000	-20.00%
Total Expenditures	\$ 1,158,996	\$ 1,814,345	\$ 2,749,796	\$ 4,023,088	\$ 3,197,345	1.17%

Expenditures by Expense Type - Community Engagement & Services



Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Salaries & Wages	\$ 278,335	\$ 804,170	\$ 1,313,573	\$ 1,370,778	\$ 1,220,141	0.77%
Employee Benefits	\$ 132,192	\$ 422,024	\$ 662,208	\$ 736,991	\$ 647,528	-1.84%
Services & Supplies	\$ 709,702	\$ 588,151	\$ 774,016	\$ 1,915,319	\$ 1,329,676	3.08%
Capital Outlay	\$ 38,767	-	-	-	-	-
Total Expenditures	\$ 1,158,996	\$ 1,814,345	\$ 2,749,796	\$ 4,023,088	\$ 3,197,345	1.17%

Council & Executive Operations

Overview

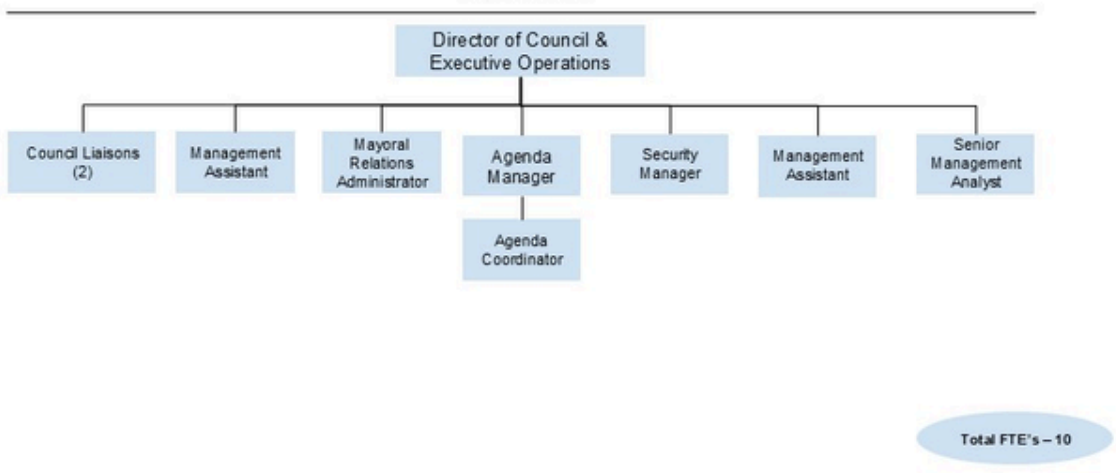
The Council & Executive Operations department supports the effective functioning of City government by serving the City Council, managing the City's legislative agenda process, providing administrative and operational support to the City Manager's Office, and ensuring the safety and security of City facilities and personnel. The department is organized into four divisions: Council Operations, Agenda Management, CMO Administration, and Security. Through these divisions, the department connects the work of City staff to the direction of elected officials, ensures Council meetings run efficiently and transparently, and maintains the operational infrastructure the City Manager's Office depends on to lead the organization.

Mission Statement

To support a well-functioning City government by connecting the direction of elected officials to the work of City staff, through transparent agenda processes, responsive Council support, sound operational administration, and safe City facilities.

Council & Executive Operations

Organizational Chart



Core Services

Council Operations

Supports the day-to-day operational needs of the City Council, serving as the primary liaison between Council members and the City Manager's Office. The division coordinates Council member requests, manages correspondence and constituent referrals, and supports Council-related meetings, events, ceremonies, and intergovernmental engagements.

Agenda Management

Manages the City Council, Planning Commission, and board and commission agenda process from staff report development through publication and post-meeting follow-up, ensuring all agenda items are accurate, complete, accessible, and comply with applicable legal and procedural requirements. Administers the City's agenda management system.

CMO Administration

Provides administrative and operational support to the City Manager and Assistant City Managers, coordinating executive priorities and supporting organization-wide strategic initiatives. The division manages internal workflows, tracks departmental performance deliverables, and serves as a coordination hub for cross-departmental efforts led by the City Manager's Office. A dedicated Senior Management Analyst within the division provides analytical capacity in support of public safety initiatives, including Reno Police Department performance reporting, data framework development, and Council-facing public safety deliverables.

Security

Provides physical security services for City Hall and City facilities, ensuring a safe environment for City employees, elected officials, and members of the public conducting business with the City. The division manages access control, responds to security incidents, and coordinates with law enforcement and other City departments on safety-related matters.

By the Numbers

- Staff report reviews completed and processed through the Council agenda cycle in FY26: **355**
- Projects managed using discretionary funds in FY26: **29**
- Sub-department budgets reported on monthly in FY26: **35**



Service Delivery Measures

Core Service Alignment	Measure	FY25 Actual	FY26 Estimate	FY27 Target	Strategic Priority Alignment
Agenda Management	Percentage of department agenda submissions that adhered to established submission timelines	N/A	N/A	95%	Government Effectiveness
CMO Administration	Percentage variance between adopted department budget and year-end actual expenditures	N/A	N/A	≤2%	Fiscal Stewardship
Council Operations	Percent of discretionary funds spent on projects that align with strategic priorities	N/A	N/A	>95%	Government Effectiveness
Security	Average response time to security incidents (in minutes)	N/A	N/A	Establish baseline	Safe Community
RPD Senior Management Analyst	Number of strategic public safety reports or briefings delivered to City Council or City leadership per quarter	N/A	N/A	4	Government Effectiveness

Top Accomplishments from FY26

1. Designed and launched a comprehensive data reporting framework for the Reno Police Department, establishing service delivery measures, performance targets, and the foundation for a public-facing Power BI dashboard.
2. Implemented a threats reporting protocol for City Council members and City staff, improving safety awareness, communication procedures, and coordination with law enforcement to address potential risks to elected officials and executives.
3. Received a Granicus Award for Total Government Experience, recognizing the City of Reno's holistic approach to improving the end-to-end experience for constituents through greater transparency, online service access, and integrated improvements across multiple parts of the government experience.
4. Onboarded and integrated a Senior Management Analyst into active departmental workstreams, expanding the department's capacity to manage complex, data-driven initiatives across multiple divisions.
5. Provided comprehensive operational support to City Council members throughout FY26, including coordinating the strategic direction of Council discretionary funds toward City priorities and ensuring Council members had the resources, information, and logistical support needed to effectively serve their constituents.

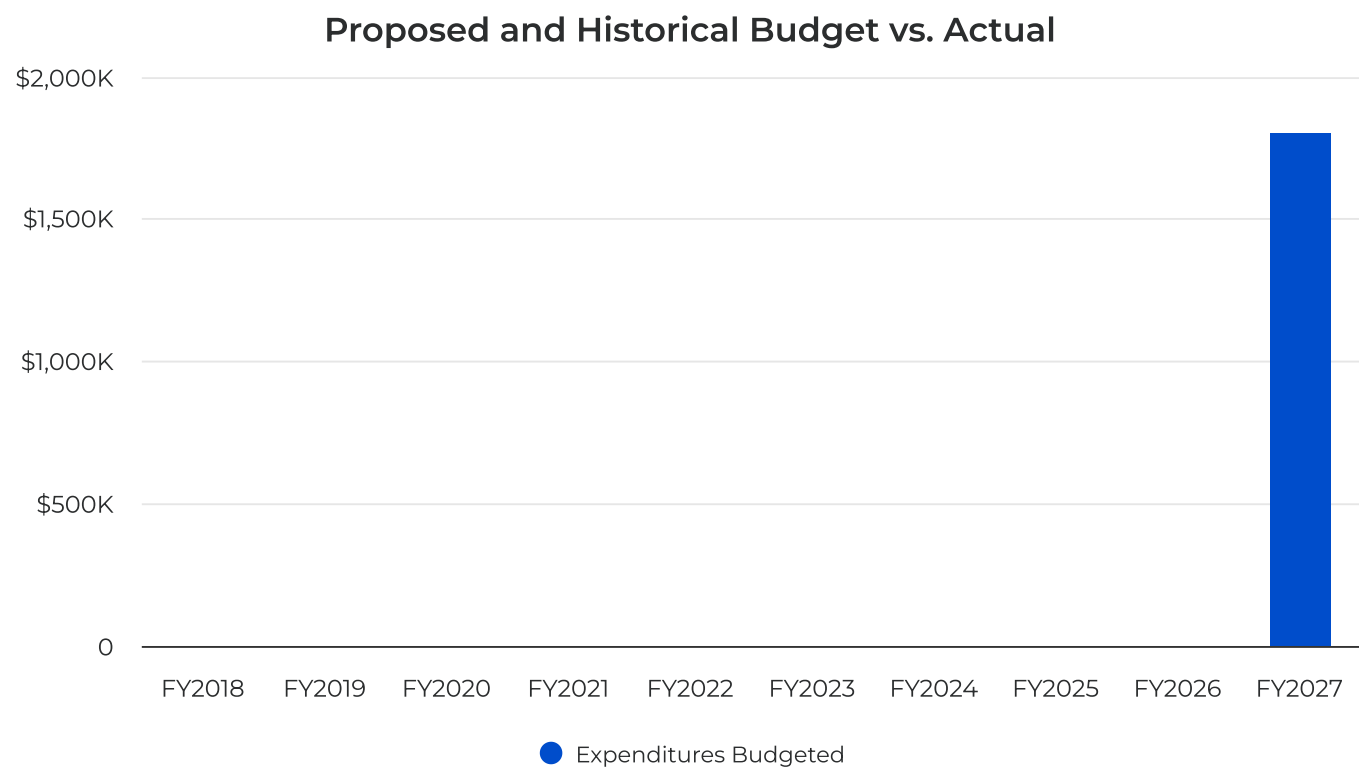
Major Initiatives for FY27

1. Launch the public-facing Reno Police Department performance dashboard and publish the first annual RPD data report, providing the community and City Council with transparent access to public safety performance data.
2. Implement a Gemba Walk program for the City Manager, creating a structured process for direct frontline engagement with City operations and staff across all departments.
3. Develop and implement a coordinated approach to City security camera infrastructure, establishing clear policies, oversight procedures, and cross-departmental protocols to improve coverage, accountability, and the effective use of security technology across City facilities.
4. Support City Council members in deploying discretionary funds and event engagement toward the City's strategic priorities, ensuring Council-led community investments are intentional, coordinated, and aligned with the goals of the FY27-29 Strategic Plan.
5. Scale up the City's boards and commissions program to strengthen its strategic connection to City Council, ensuring advisory bodies are better aligned with Council priorities, more effectively supported, and producing work that meaningfully informs Council decision-making.



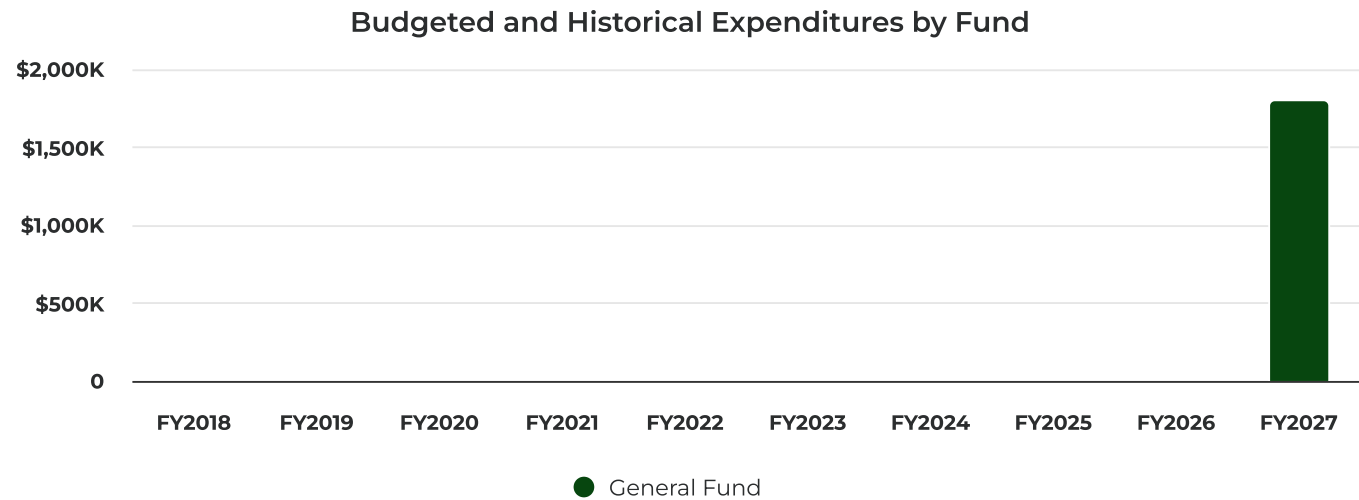
Financials

Expenditures Summary - Council & Executive Operations



Council and Executive Operations (CEO) was established as a separate department from the City Manager's Office for the FY27 budget year. Prior year budgets and expenditures for these divisions can be found in the City Manager's Office section. While staffing oversight has been moved to CEO, FY27 service and supply budgets for these divisions are still reflected in the City Manager's Office.

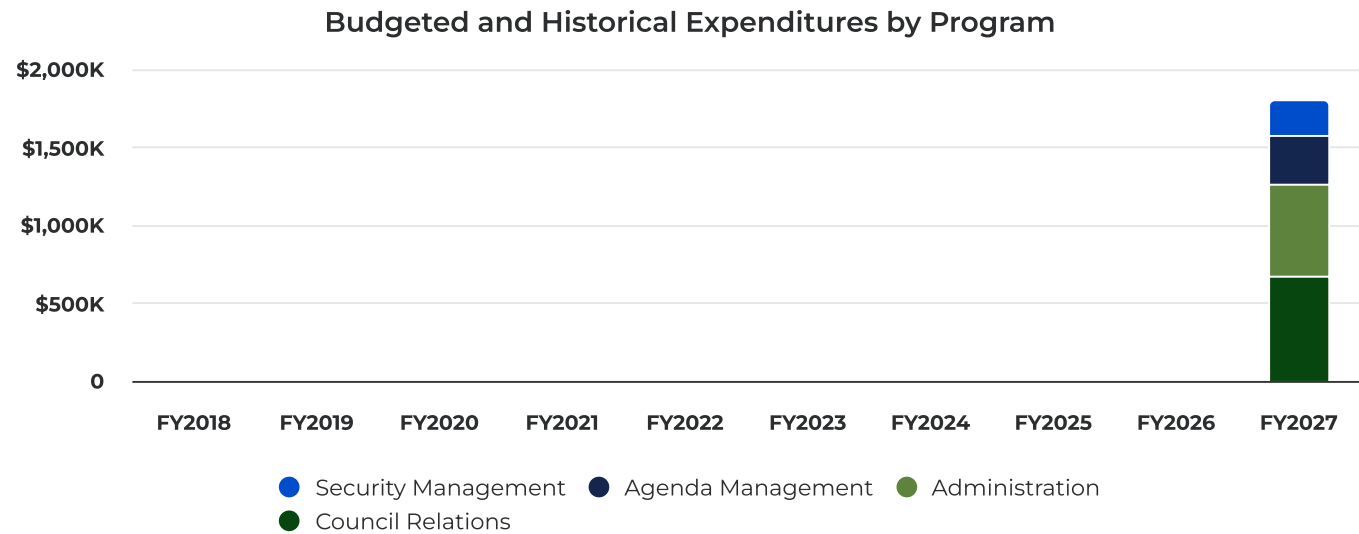
Expenditures by Fund - Council & Executive Operations



Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
General Fund	-	-	-	-	\$ 1,799,007	-
Total Expenditures	-	-	-	-	\$ 1,799,007	-

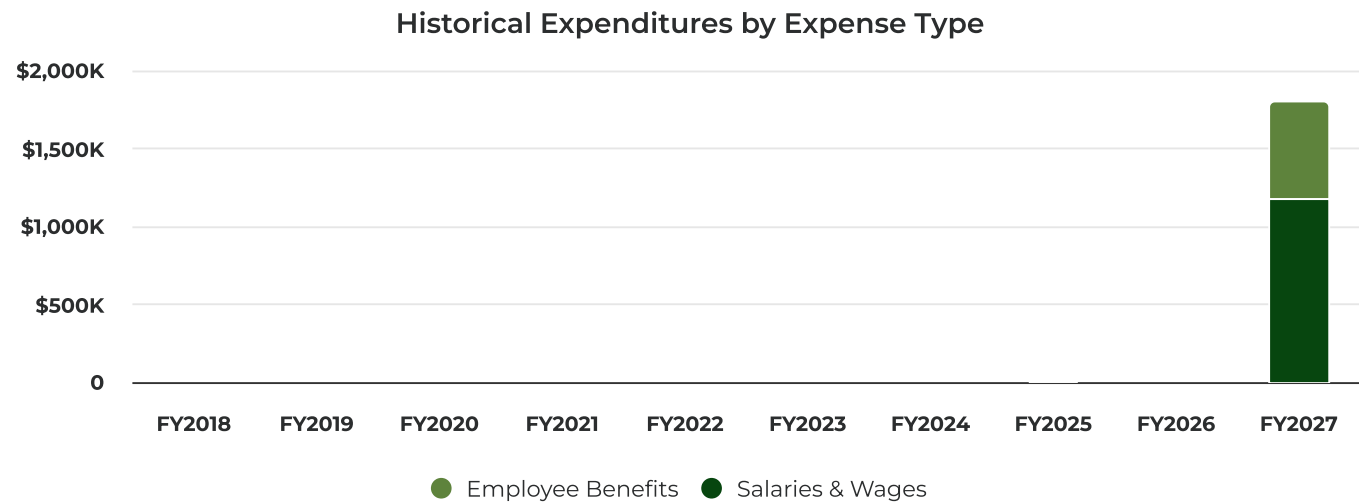
Expenditures by Program - Council & Executive Operations



Expenditures by Sub Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Agenda Management	-	-	-	-	\$ 305,654	-
Administration	-	-	-	-	\$ 596,657	-
Security Management	-	-	-	-	\$ 229,353	-
Council Relations	-	-	-	-	\$ 667,343	-
Total Expenditures	-	-	-	-	\$ 1,799,007	-

Expenditures by Expense Type - Council & Executive Operations



Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Salaries & Wages	-	-	-	-	\$ 1,170,495	-
Employee Benefits	-	-	-	-	\$ 628,512	-
Total Expenditures	-	-	-	-	\$ 1,799,007	-

Development Services

Overview

The Development Services Department is responsible for managing the planning, review, and construction processes associated with Reno's development initiatives. This department integrates the functions of planning, building, and engineering to promote public safety, sustainability, and alignment with community goals.

Mission Statement

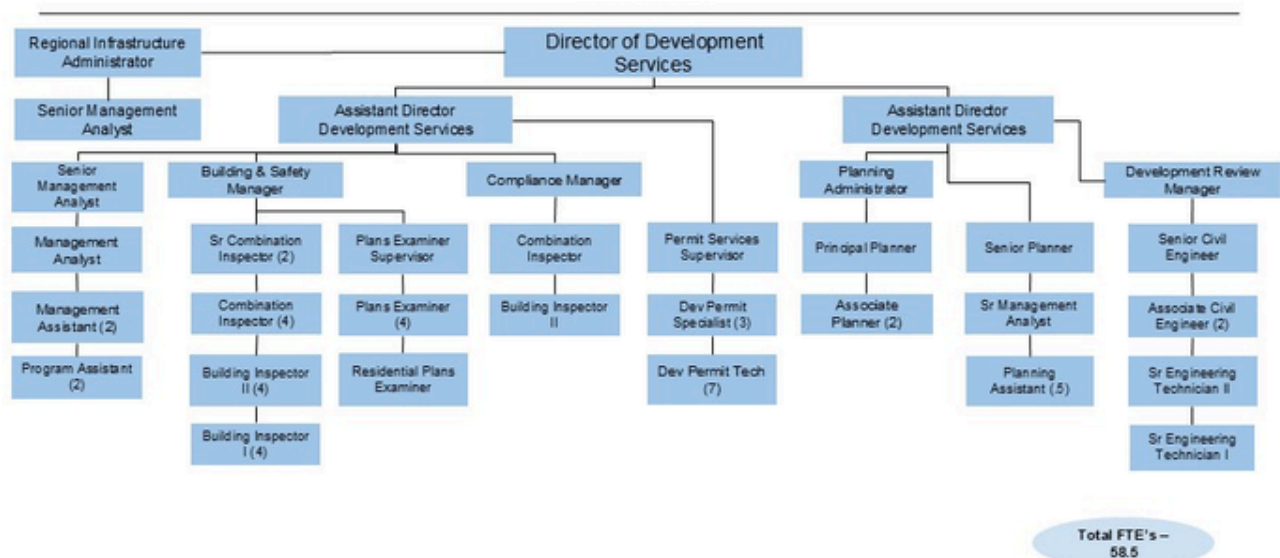
To provide efficient, transparent, and customer-focused planning, permitting and inspection services that promote safe construction, sustainable development, and a high quality of life for the community.

Vision Statement

To be a trusted leader in delivering innovative and responsive services to the development community that helps shape a safe, sustainable, and thriving community.

Development Services

Organizational Chart



By the Numbers

Building inspections:
42,673

Plan Review cases: **3,142**

Total 30-day entitlement cases: **18**

Total inspection stops:
9,610

Total plan reviews: **5,262**

Total 60-day entitlement cases: **80**

Total map review: **62**



Core Services

Program and Service Management

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

Building Permit Processing

Assist the public through high-quality plan review, permitting and enforcement of building codes and standards. Provide professional, efficient, and support 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 community with development, infrastructure, and businesses by enforcing all adopted codes and standards.

Engineering Review

Provide comprehensive review of technical design reports and construction plans for site, subdivision, street, and infrastructure improvements for public and private projects. Ensure adherence to adopted codes, standards, and best practices in engineering design. Coordinate with the public and development community in the establishment of conceptual plans for land development entitlement projects, including preliminary review of public and private infrastructure and adherence to established codes and adopted manuals.

Planning

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.

Service Delivery Measures

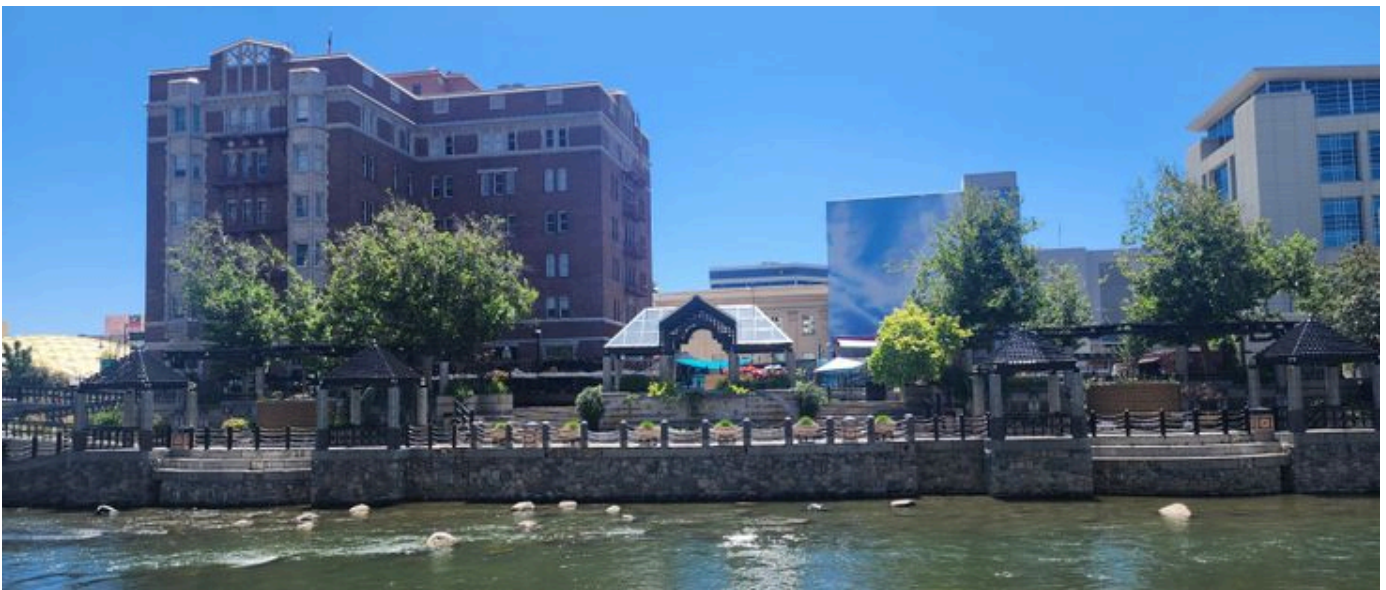
Core Service Alignment	Measure	FY25 Actual	FY26 Estimate	FY27 Target	Strategic Priority Alignment
Building	Building Permit Review Completed on time — Building	98%	97%	95%	Legal Obligations
Building	Building Inspections Completed on time	99%	99%	95%	Legal Obligations
Building	Business License Reviews Completed on time — Building	100%	100%	95%	Legal Obligations
Building	Business License Inspections Completed on time	97%	99%	95%	Legal Obligations
Building	ServiceNow: Cases reviewed on time	100%	100%	95%	Legal Obligations
Engineering	Building Permit Review Completed on Time - Engineering	96%	96%	95%	Legal Obligations
Engineering	SIT Permits Reviews Completed on time	97%	95%	95%	Legal Obligations
Planning	Building Permit Review Completed on Time - Planning	90.9%	95%	95%	Legal Obligations
Planning	Business License Reviews Completed on time — Planning	97%	97%	95%	Legal Obligations
Planning	30-Day Entitlement Cases Reviewed on time	92%	91%	95%	Legal Obligations
Planning	60-Day Entitlement Cases Reviewed on time	90%	94%	95%	Legal Obligations
Planning	Pre-Application Meetings Scheduled within 3 weeks — Planning	98%	100%	95%	Legal Obligations
Planning	Planner of the Day (POD) Inquiries Returned within 24 hours	97%	97%	95%	Legal Obligations

Top Accomplishments from FY26

1. Completed the Building Enterprise Fund reconciliation process – a two-year process of in-depth review of related NRS statutes related to Enterprise Fund legal guidelines.
2. Completed Title 18 (Zoning Code) text amendments for changes to regulations on Accessory Dwelling Units (ADU's), Child Care facilities, and the Sign Code.
3. Adopted the 2024 Building Code – 18-month process with 8 neighboring jurisdictions to create the Northern Nevada Building Code Amendments for the region. Reno led this process for the first time in many years.
4. Generated \$400,000 in permit fees through the Code Compliance Program. The newly formed Compliance Division specifically enforces construction work done proper building permits.
5. Fee audit and restructure to capture appropriate fees on specific permits leading to simplification and verification of the current fee structure. These efforts will make projects easier to estimate for the permit holder as well as confirmation of appropriate fees collected.

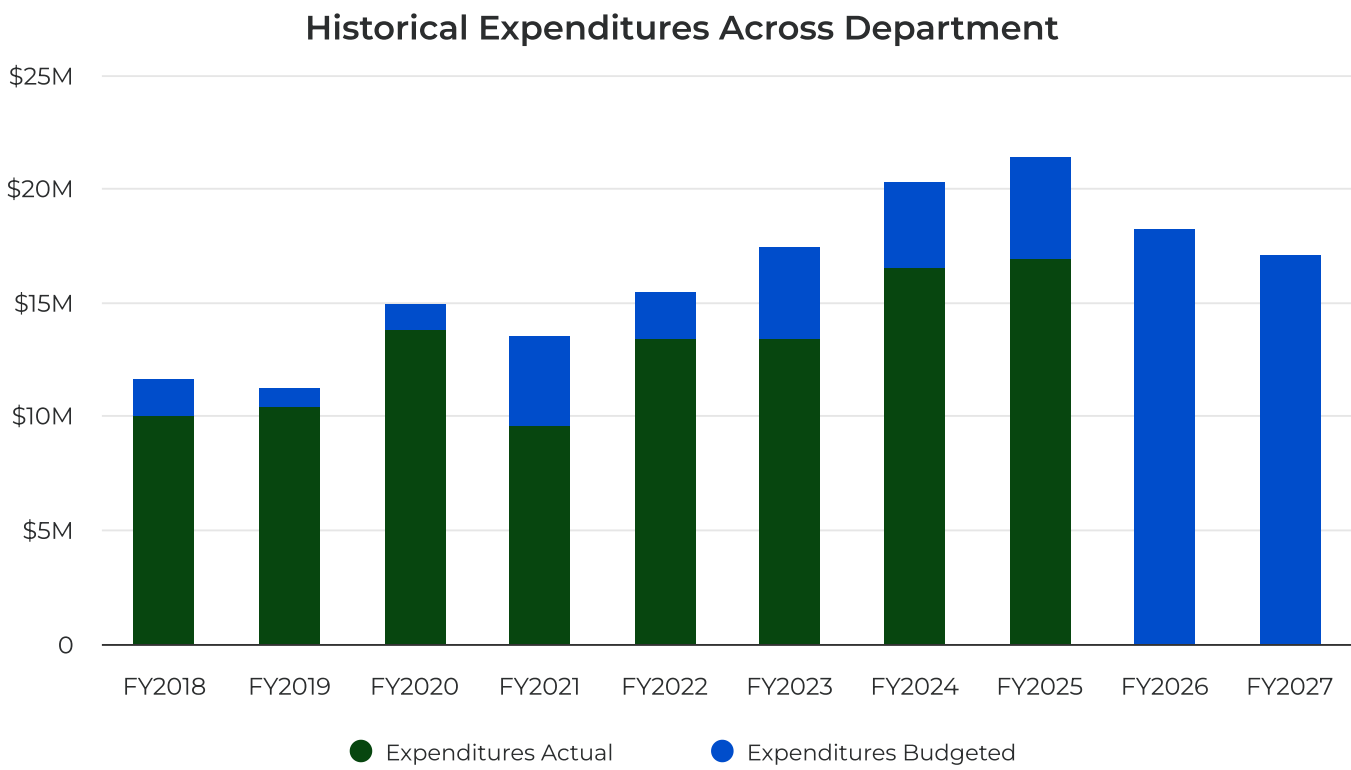
Major Initiatives for FY27

1. Adopt changes to the Police Facility Impact Fee to align with extending the collection period from ten years to 25 years.
2. Adopt changes to Title 18 (Zoning Code) to align with recent adoption of the Public Works Design Manual regulations, including updates to street design standards.
3. Adopt changes to Title 18 (Zoning Code) to update the regulations on data centers. This includes working with our regional partners from City of Sparks, Washoe County and TMRPA, to collaborate on consistent regulations for new data center projects in the region.
4. Launch a “Quick” permit program to expedite the review process for simple permits. This will significantly cut down the time needed to issue permits such as: Solar, Fences, HVAC, Telecom Facilities, Site Work, Demolition, etc.
5. Complete the ISO rating update for the City of Reno to help ensure lower insurance premiums and reduce risk through resilient construction. This process evaluates how well our Building Department enforces the adopted building codes.

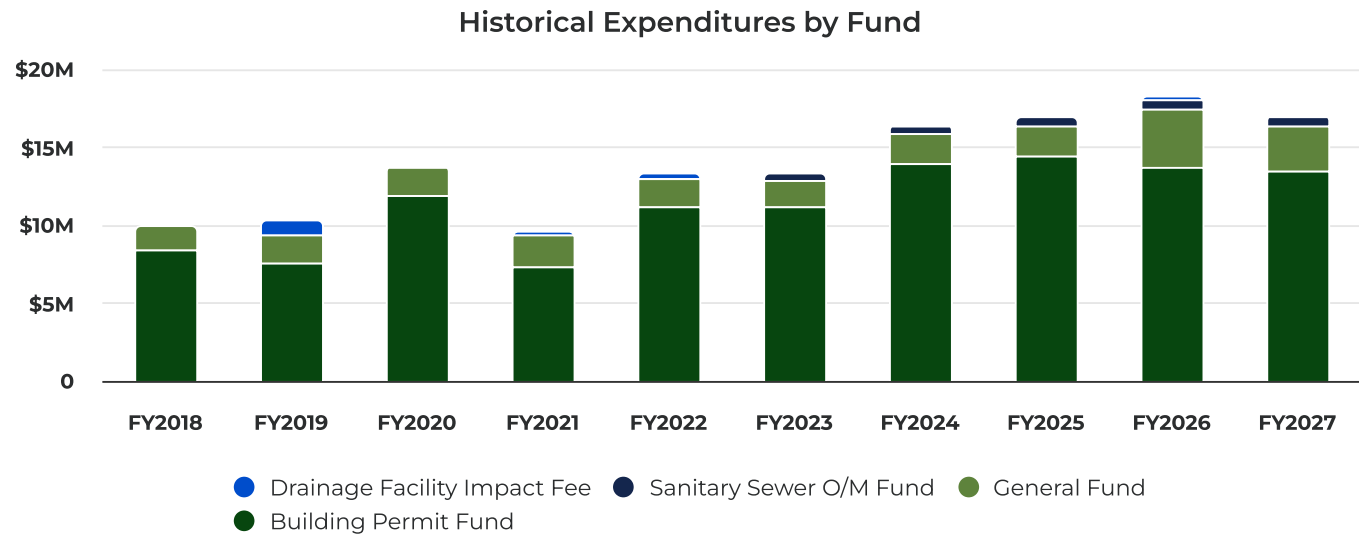


Financials

Expenditure Summary



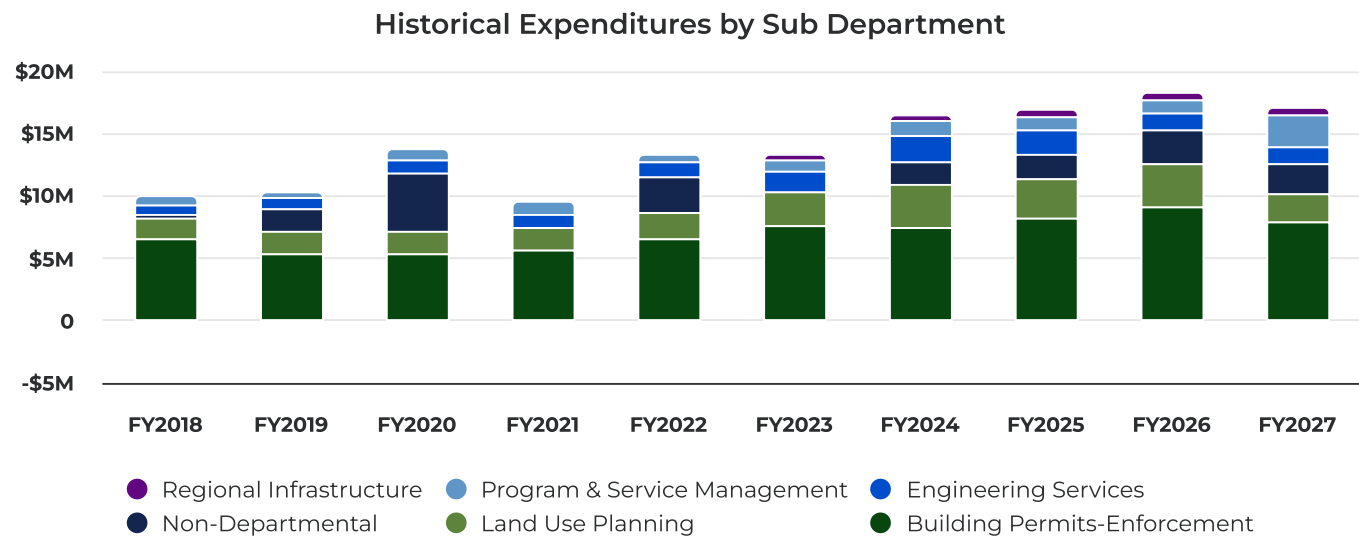
Expenditures by Fund



Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
General Fund	\$ 1,705,506	\$ 1,947,585	\$ 2,018,508	\$ 2,685,083	\$ 2,893,493	-22.76%
Drainage Facility Impact Fee	\$ 18,990	\$ 96,197	-	\$ 100,000	\$ 100,000	-50.00%
Sanitary Sewer O/M Fund	\$ 507,229	\$ 483,461	\$ 571,168	\$ 591,139	\$ 628,407	8.52%
Building Permit Fund	\$ 11,097,569	\$ 13,944,346	\$ 14,360,534	\$ 13,694,419	\$ 13,458,655	-1.78%
Total Expenditures	\$ 13,329,294	\$ 16,471,588	\$ 16,950,210	\$ 17,070,641	\$ 17,080,555	-6.30%

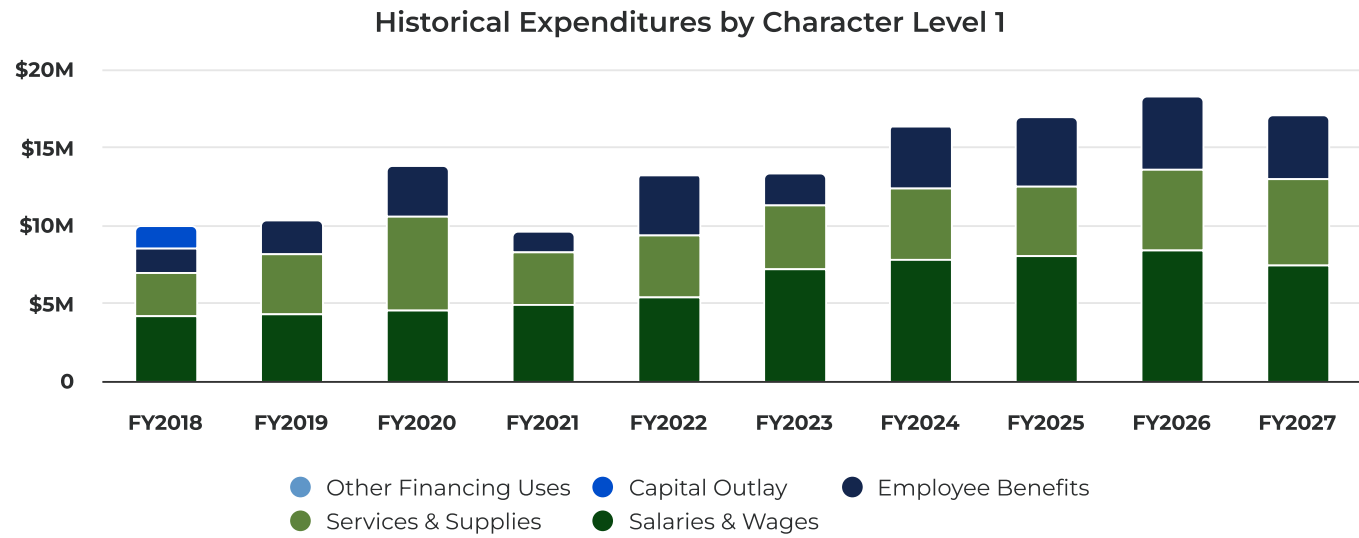
Expenditures by Sub Department



Expenditures by Sub Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Program & Service Management	\$ 919,479	\$ 1,228,982	\$ 1,175,770	\$ 1,104,584	\$ 2,533,210	134.88%
Engineering Services	\$ 1,663,744	\$ 2,026,186	\$ 1,887,498	\$ 1,342,860	\$ 1,373,527	1.99%
Land Use Planning	\$ 2,703,390	\$ 3,339,677	\$ 3,238,040	\$ 2,471,242	\$ 2,291,360	-35.69%
Non-Departmental	\$ -21,441	\$ 1,913,446	\$ 1,933,067	\$ 2,534,977	\$ 2,350,413	-10.80%
Regional Infrastructure	\$ 507,229	\$ 483,461	\$ 571,168	\$ 591,139	\$ 628,407	8.52%
Building Permits-Enforcement	\$ 7,556,893	\$ 7,479,836	\$ 8,144,668	\$ 9,025,839	\$ 7,903,638	-12.44%
Total Expenditures	\$ 13,329,294	\$ 16,471,588	\$ 16,950,210	\$ 17,070,641	\$ 17,080,555	-6.30%

Expenditures by Type



Expenditures by Character Level 1

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Salaries & Wages	\$ 7,186,794	\$ 7,740,574	\$ 8,057,973	\$ 7,672,670	\$ 7,411,762	-11.48%
Employee Benefits	\$ 2,005,409	\$ 3,964,024	\$ 4,383,481	\$ 4,253,649	\$ 4,121,200	-11.44%
Services & Supplies	\$ 4,110,776	\$ 4,649,397	\$ 4,453,902	\$ 5,144,322	\$ 5,547,593	6.65%
Other Financing Uses	-	-	\$ 20,454	-	-	-
Capital Outlay	\$ 26,315	\$ 117,594	\$ 34,401	-	-	-
Total Expenditures	\$ 13,329,294	\$ 16,471,588	\$ 16,950,210	\$ 17,070,641	\$ 17,080,555	-6.30%

Finance

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.

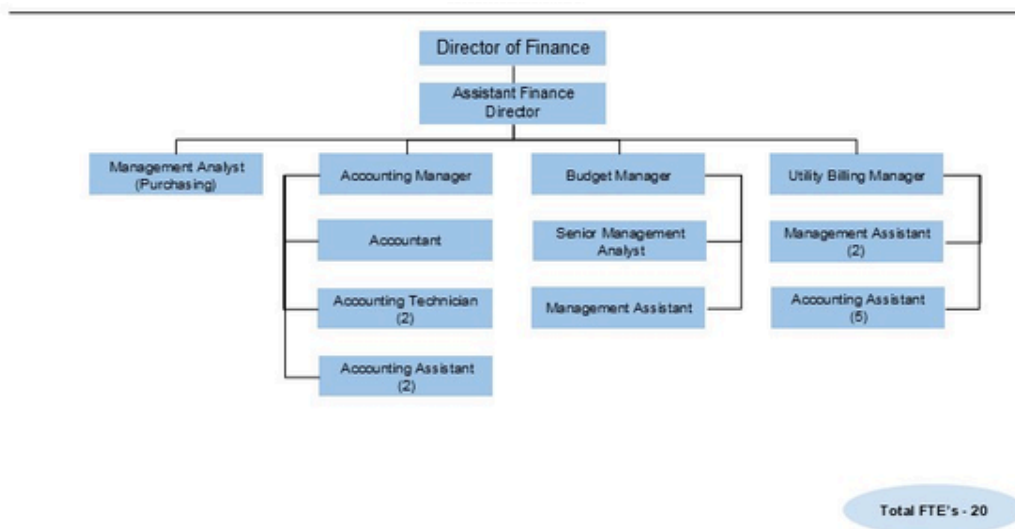
The Finance Department is responsible for properly accounting for all financial activity, including the preparation of the City's financial reports; oversight and management of the City's budget; maintaining the general fixed asset inventory; managing debt payments and new debt issuances; paying obligations 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.

Mission Statement

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.

Finance

Organizational Chart



Core Services

Financial Reporting

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

Budgeting & Financial Planning

Prepare, administer, and oversee the City's operating and capital budgets across all funds, coordinating with departments to align resources with City Council priorities. Monitor departmental spending and provide financial forecasting, long-term planning, and scenario modeling to support decision-making. Maintain financial reporting, conduct policy impact analysis, and provide regular financial updates.

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.

Purchasing

Manages the procurement of goods and services in a manner that is fair, transparent, and compliant with applicable laws and City policies. Core functions include solicitation development, contract administration, vendor coordination, and competitive bidding processes. The program ensures best value for public funds, supports operational needs across departments, and promotes accountability through standardized procedures and strong internal controls.

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.

Accounts Payable

Manages the timely and accurate processing of the City's financial obligations to vendors, contractors, and service providers. Core functions include invoice review, payment processing, vendor record maintenance, and compliance with internal controls and audit requirements. The program ensures expenditures are properly authorized, recorded, and paid in accordance with established policies, supporting strong financial stewardship and vendor relationships.

Accounts Receivable

Oversees the billing, collection, and tracking of revenues owed to the City. Key responsibilities include invoice generation, payment application, account reconciliation, and delinquency follow-up. The program promotes timely revenue collection, maintains accurate financial records, and supports cash flow management through consistent application of policies and effective customer service.

By the Numbers

Accounts Payable
27,450 invoices
processed year to
date

Manage **81,225** utility
billing accounts

GFOA triple crown



Service Delivery Measures

Core Service Alignment	Measure	FY25 Actual	FY26 Estimate	FY27 Target	Strategic Priority Alignment
Financial Reporting	Actual Pooled Investment Earnings Met Benchmark (%)	100%	100%	100%	Fiscal Stewardship
Financial Reporting	City's General Obligation A Rating	Aa3	AA3	AA3	Fiscal Stewardship
Debt Management	General Obligation Debt (% of Total Allowed by Charter)	1.3%	1.3%	1.3%	Fiscal Stewardship & Legal Obligation
Financial Reporting	Government Finance Officers Association (GFOA) Triple Crown Award Received	Yes	Yes	Yes	Fiscal Stewardship
Utility Billing	Percentage of Customer Calls Resolved on First Contact (%)	90%	89%	90%	Fiscal Stewardship
Accounts Payable	Percentage of Invoices Paid On Time (30d)	100%	100%	100%	Fiscal Stewardship
Utility Billing	Percentage of Liens Filed After Two Quarters of Delinquency (%)	99%	100%	100%	Fiscal Stewardship

Top Accomplishments from FY26

1. Monitored revenues and expenditures to strategically address changing economic conditions, providing monthly budget presentations and financial briefings to Council.
2. Facilitated issuance of \$70 million in State Revolving Fund (SRF) bonds for the American Flat Advanced Purified Water Facility.
3. Implemented a Merchant Service Fee for all card transactions to minimize the City's processing costs and operational expenses.
4. Worked closely with departments to enhance and update the capital improvement plan process, resulting in strengthened data collection and reporting capabilities.
5. Optimized P-Card workflow, increasing automation and improving access to electronic records.

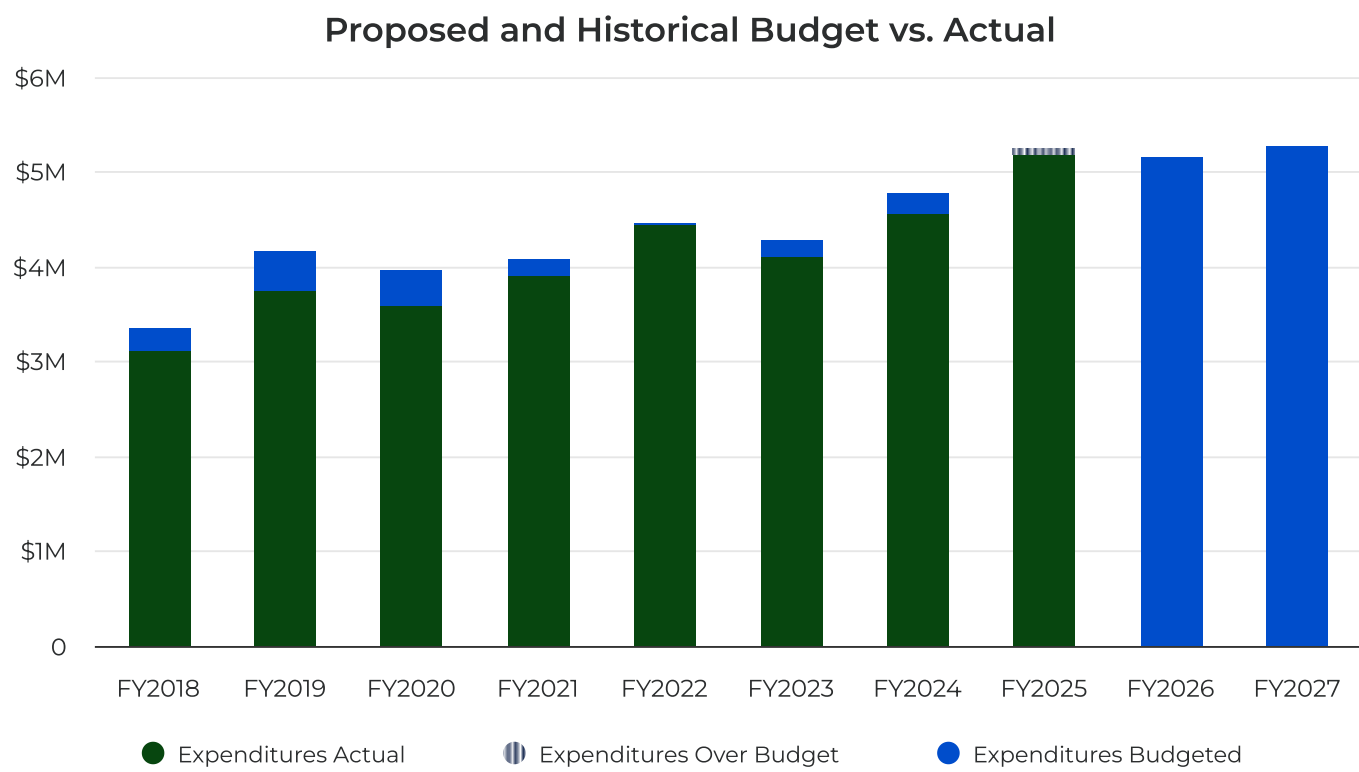
Major Initiatives for FY27

1. Proactive monitoring of revenues and expenditures to effectively respond to changing economic conditions.
2. Deploy new travel management software to optimize request processing, reporting, and internal controls.
3. Revise the Budget Guiding Principles to reflect strategic fiscal objectives.
4. Adjust sewer use fee ordinance rates and enhance customer communications through expanded collaboration with the Communications and Community Engagement & Services departments.
5. Oversee all municipal debt, initiate restructuring when economically viable, and prepare the annual debt management report along with updated policies.

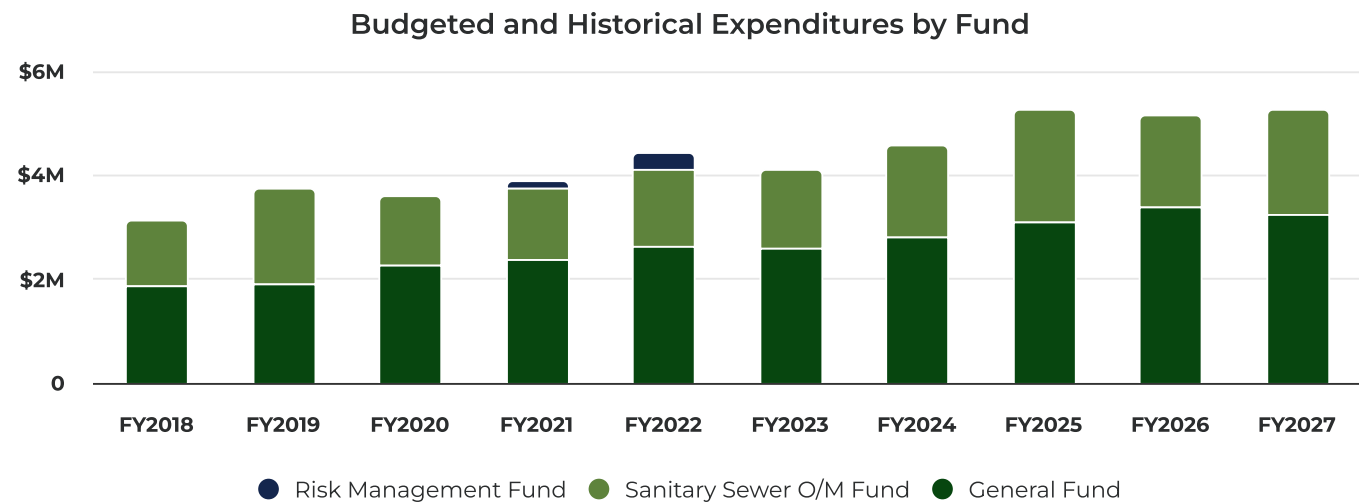


Financials

Expenditures Summary - Finance



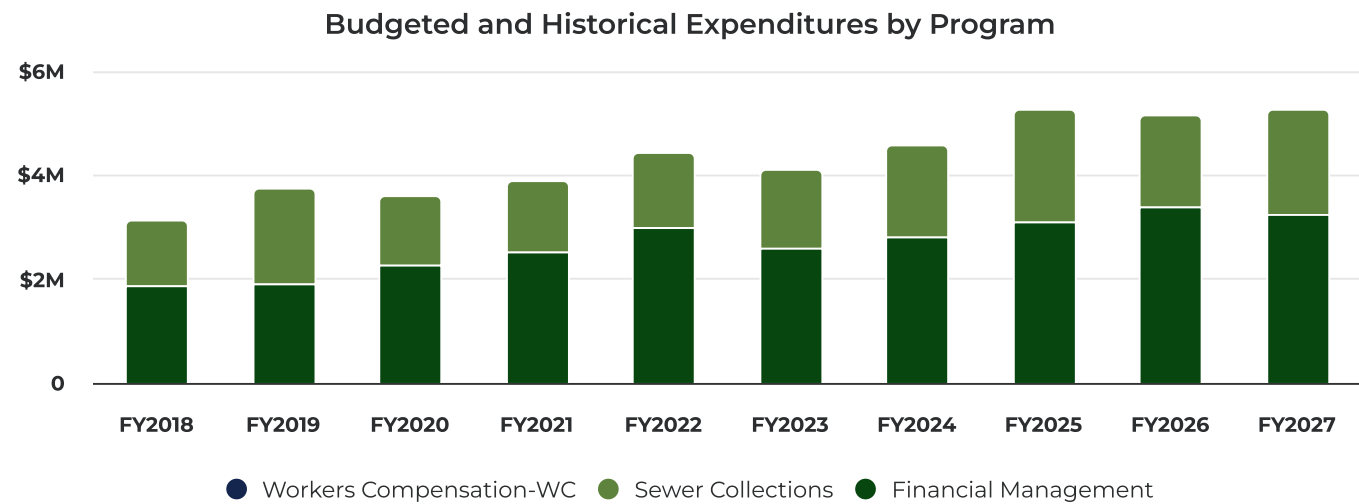
Expenditures by Fund - Finance



Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
General Fund	\$ 2,571,943	\$ 2,818,006	\$ 3,090,294	\$ 3,290,836	\$ 3,226,259	-4.83%
Sanitary Sewer O/M Fund	\$ 1,534,423	\$ 1,744,340	\$ 2,164,797	\$ 2,090,980	\$ 2,041,362	16.35%
Total Expenditures	\$ 4,106,367	\$ 4,562,346	\$ 5,255,091	\$ 5,381,816	\$ 5,267,621	2.39%

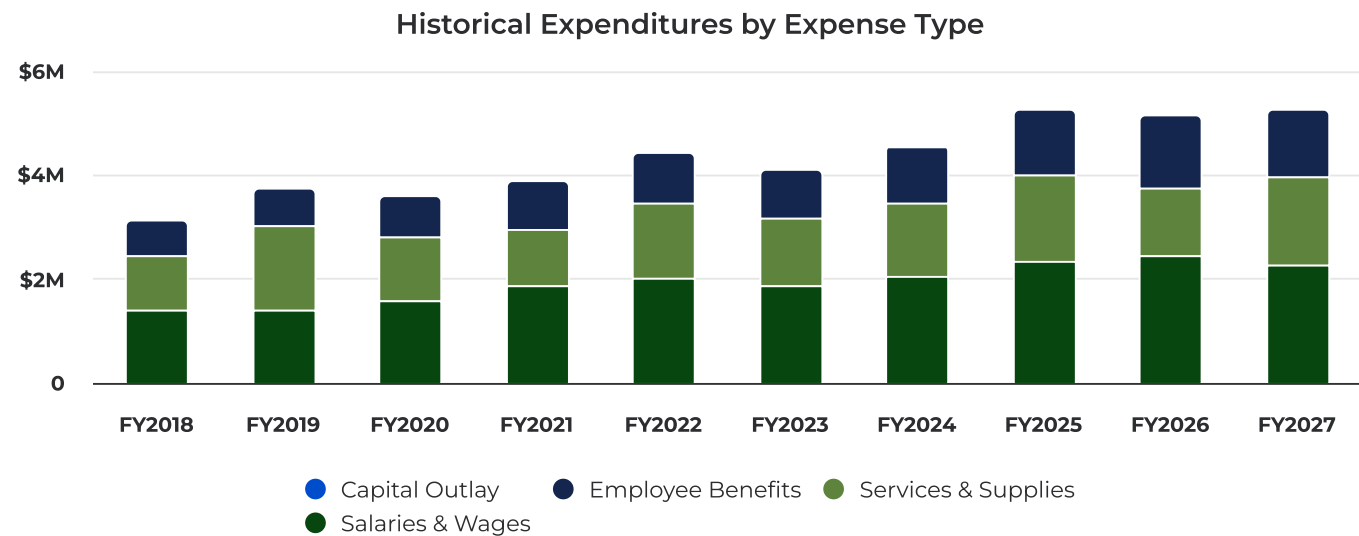
Expenditures by Program - Finance



Expenditures by Sub Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Financial Management	\$ 2,571,943	\$ 2,818,006	\$ 3,090,294	\$ 3,290,836	\$ 3,226,259	-4.83%
Sewer Collections	\$ 1,534,423	\$ 1,744,340	\$ 2,164,797	\$ 2,090,980	\$ 2,041,362	16.35%
Total Expenditures	\$ 4,106,367	\$ 4,562,346	\$ 5,255,091	\$ 5,381,816	\$ 5,267,621	2.39%

Expenditures by Expense Type - Finance



Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Salaries & Wages	\$ 1,875,257	\$ 2,025,630	\$ 2,333,481	\$ 2,355,214	\$ 2,272,095	-7.46%
Employee Benefits	\$ 952,649	\$ 1,079,230	\$ 1,255,982	\$ 1,350,139	\$ 1,300,749	-7.76%
Services & Supplies	\$ 1,278,461	\$ 1,443,320	\$ 1,665,628	\$ 1,676,463	\$ 1,694,777	32.50%
Capital Outlay	-	\$ 14,166	-	-	-	-
Total Expenditures	\$ 4,106,367	\$ 4,562,346	\$ 5,255,091	\$ 5,381,816	\$ 5,267,621	2.39%

Fire

Overview

The Reno Fire Department 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).

Mission Statement

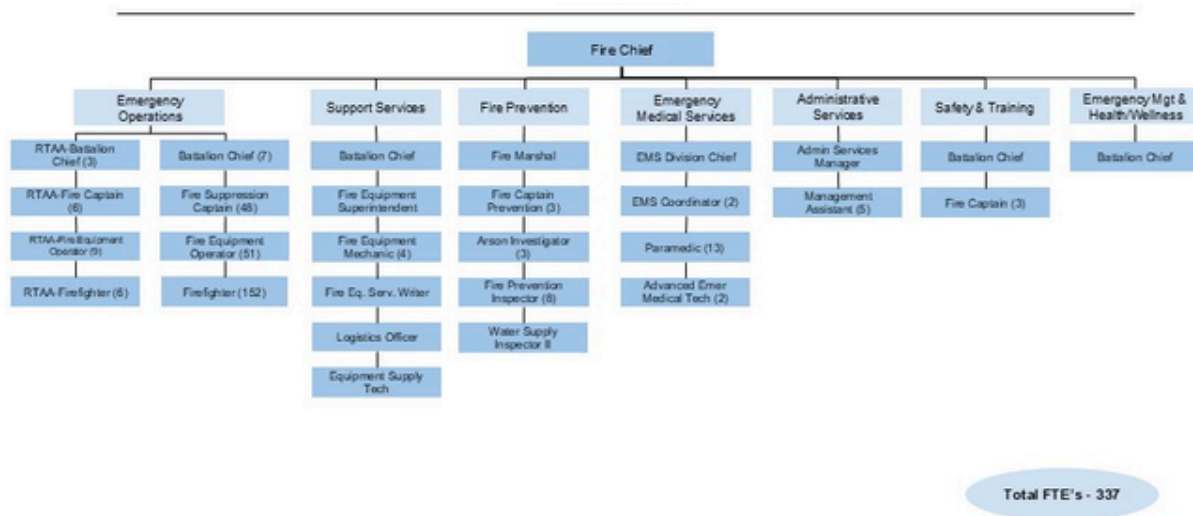
We proudly raise the standard in aggressive fire suppression, proactive risk reduction, and exceptional emergency medical care for our community.

Vision Statement

The Reno Fire Department will lead the region in all-hazard response through pride in service, relentless growth, and a commitment to excellence.

Fire

Organizational 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 the community from fire and other hazards by delivering rapid, aggressive emergency response; providing hazardous materials mitigation and specialized rescue capabilities; and minimizing property loss through high-quality training, modern equipment, strong logistical support, and a commitment to safeguarding life and property.

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

Plan, design, procure, and maintain emergency apparatus, support vehicles, equipment, facilities, and operational infrastructure to ensure reliable, efficient, and mission-ready support for all department operations.

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.



Service Delivery Measures

Core Service Alignment	Measure	FY25 Actual	FY26 Estimate	FY27 Target	Strategic Priority Alignment
Fire Prevention	Number of building plans reviewed by the Fire Department (includes revisions) and percentage of plans being reviewed within a 10-day turn- around.	2,090	2,364	2,100	Safe Community Well-Maintained City Infrastructure
Fire Prevention	Number of business fire safety inspections performed by Fire Inspectors (includes operational permits, new business licenses, special events, and complaints)	4,970	3,771	6,000	Safe Community Well-Maintained City Infrastructure
Emergency Operations	Maintain an average of 9 calls or fewer per rig per day	7.81	7.6	9	Safe Community
Emergency Operations	Maintain an average call volume of 3,000 or fewer calls per rig per year	2,385	2,760	3,000	Safe Community
Emergency Operations	Average total response time for all calls for service (turn out time + response time) (mm:ss)	7:13	07:21	06:50	Safe Community
Support Services	Maintain an average age of front-line apparatus of 12 years	12	12	12	Safe Community Well-Maintained City Infrastructure

Top Accomplishments from FY26

1. Expanded the preventive health program in support of our firefighters by adding coronary calcium scans, enabling early detection of heart disease and supporting long-term firefighter health.
2. Implemented a standardized fire ground operations framework through a new Strategies & Tactics Manual and measurable company-level training (“Sets & Reps”), improving consistency and operational readiness.
3. Strengthened company-level EMS training and improved integration between suppression and non-suppression personnel through in-person medical director instruction and a monthly EMS newsletter.
4. Provided logistical support, PPE, and fleet services to airport firefighters following integration with the department, ensuring continuity of operations and readiness.
5. Mobilized over 150 personnel to support wildland fire incidents across the United States, demonstrating strong deployment capability and coordination.

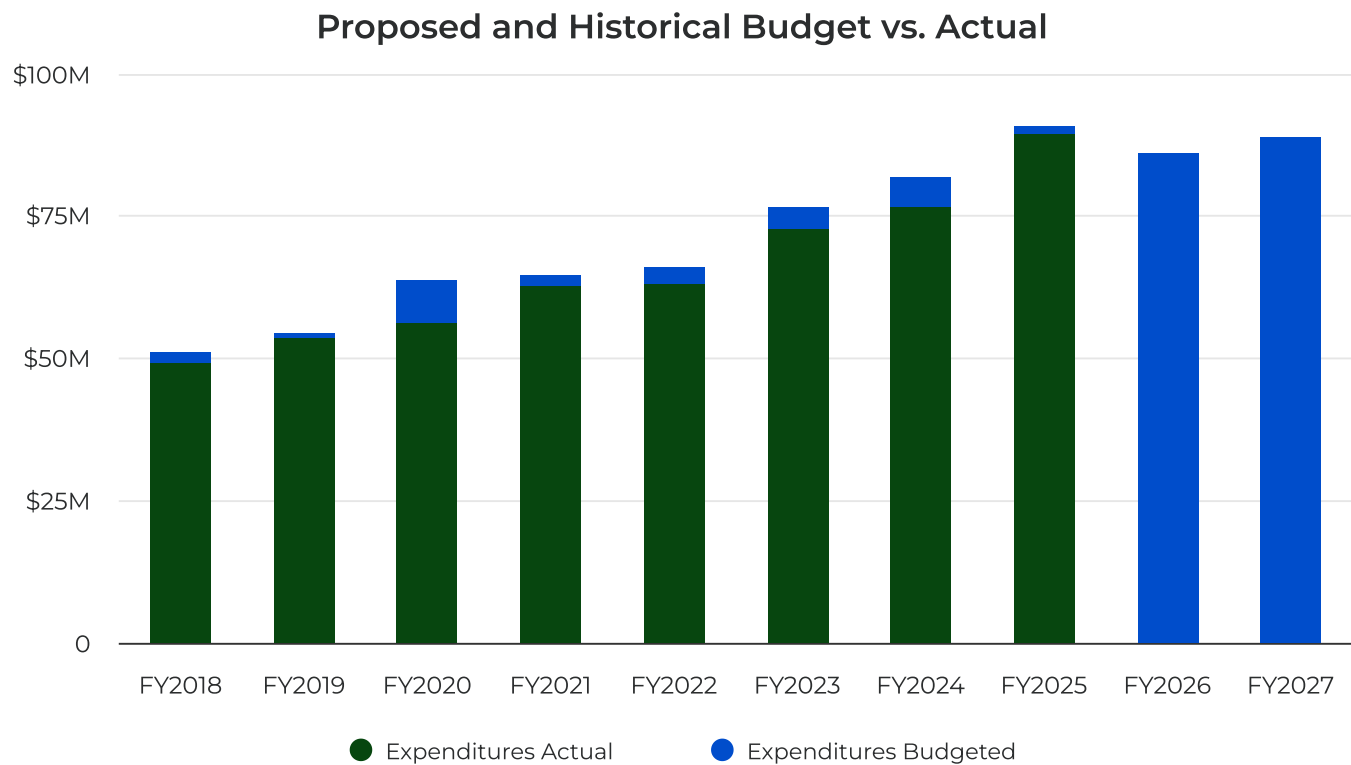
Major Initiatives for FY27

1. Implement SB170 requirements for annual firefighter physicals, prioritizing an efficient rollout with minimal fiscal impact.
2. Coordinated Fire Services: Complete the legislatively required regional fire study by December 31, 2026, and continue regional coordination of fire and emergency services to improve service delivery to our community.
3. Receive and integrate a new Facility K9 into the team, including onboarding and training to support department functions.
4. Identify improvement opportunities through QA/QI initiatives to enhance performance and patient outcomes.
5. Collaborate with other city stakeholders to revitalize and remodel fire stations, including roof replacements, kitchen upgrades, and landscaping improvements.

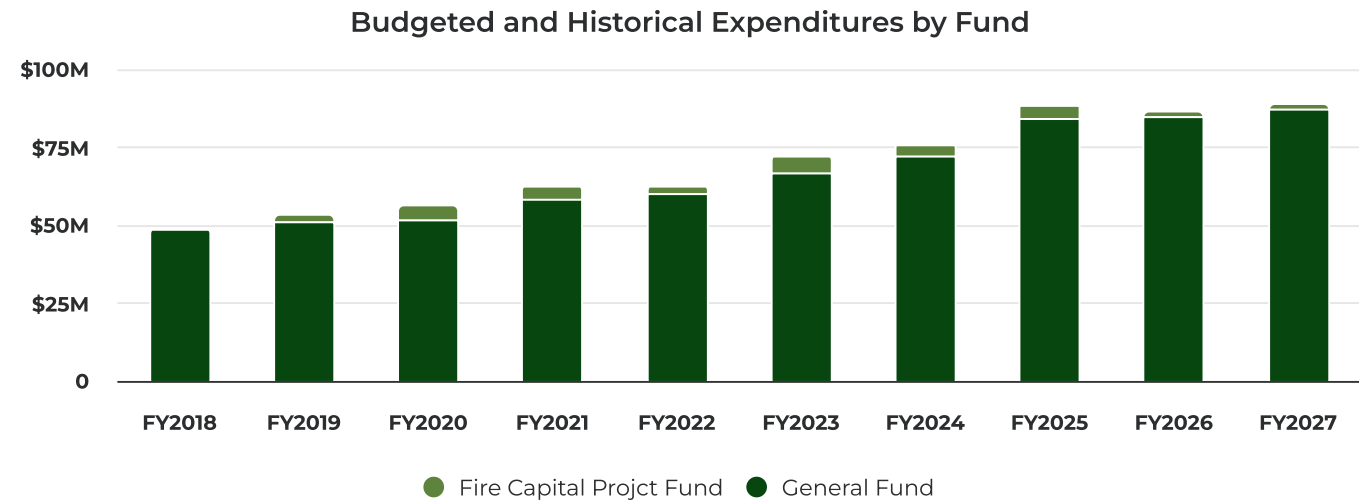


Financials

Expenditures Summary - Fire



Expenditures by Fund - Fire

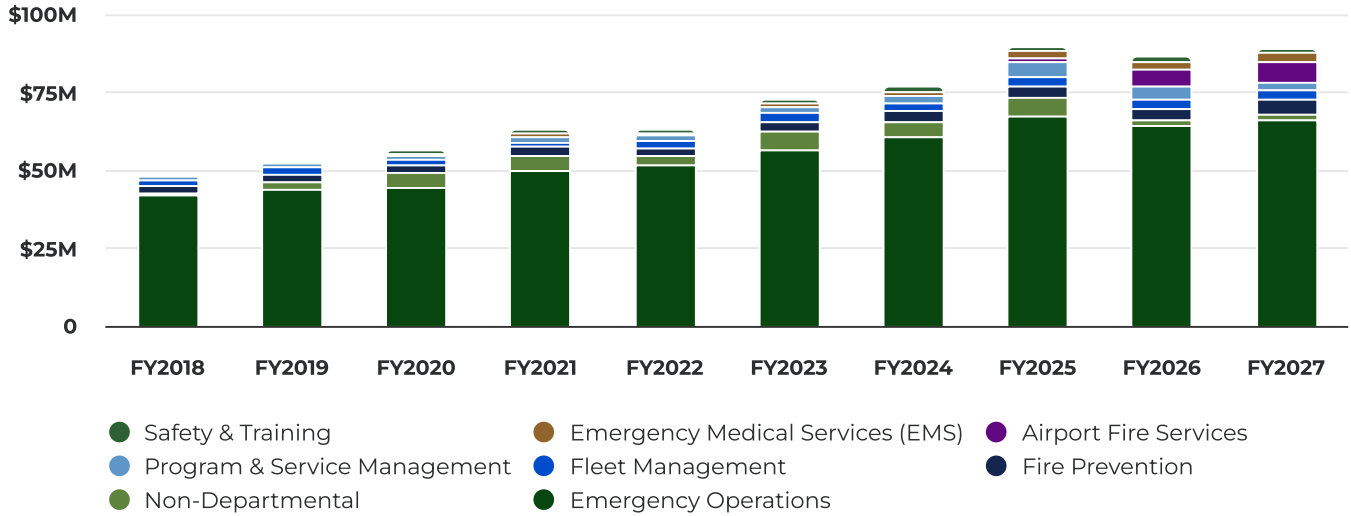


Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Public Works Maintenance Fund	\$ 111,029	\$ 159,651	\$ 216,029	-	-	-
General Fund	\$ 66,339,071	\$ 71,983,218	\$ 83,779,249	\$ 93,163,296	\$ 87,215,113	2.94%
Public Works Capital Projects Fund	\$ 142,650	\$ 601,439	\$ 1,086,047	\$ 187,436	-	-
Fire Capital Project Fund	\$ 5,936,864	\$ 3,778,981	\$ 4,271,510	\$ 2,849,070	\$ 1,500,000	-
ARPA-ARRA Grants Capital Project	\$ 20,000	-	-	-	-	-
Total Expenditures	\$ 72,549,614	\$ 76,523,290	\$ 89,352,834	\$ 96,199,802	\$ 88,715,113	2.89%

Expenditures by Program - Fire

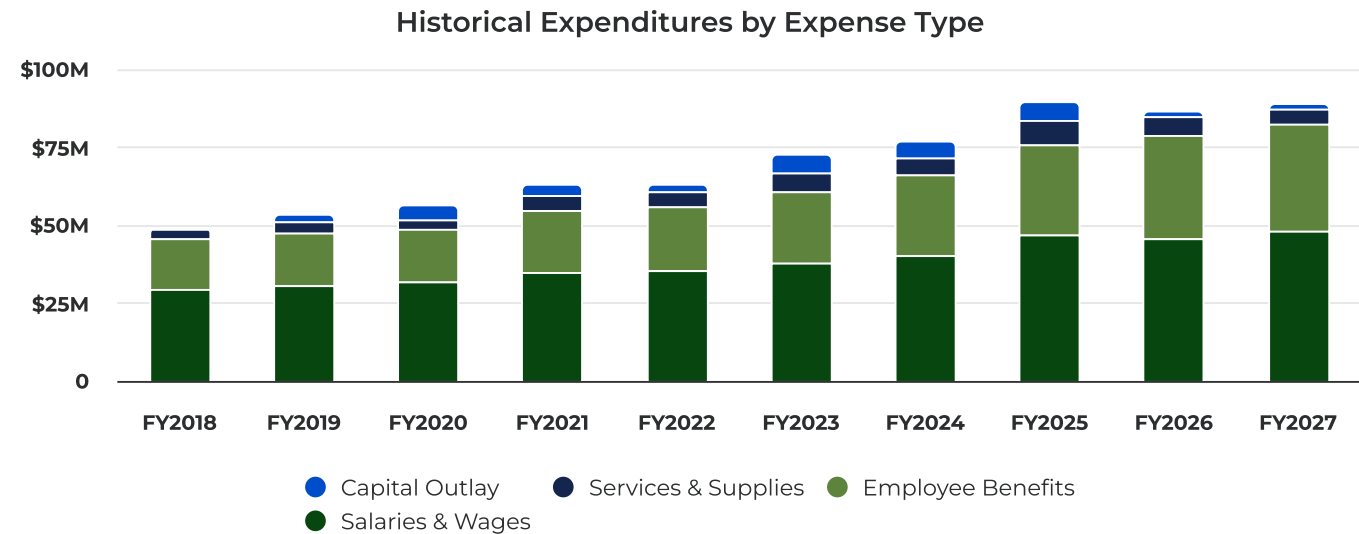
Budgeted and Historical Expenditures by Program



Expenditures by Sub Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Airport Fire Services	-	-	\$ 1,698,658	\$ 6,245,325	\$ 6,615,219	30.29%
Program & Service Management	\$ 1,769,511	\$ 2,086,857	\$ 4,312,964	\$ 4,275,567	\$ 2,381,558	-43.35%
Fire Prevention	\$ 3,235,878	\$ 3,564,571	\$ 3,813,789	\$ 3,802,224	\$ 4,797,864	32.79%
Safety & Training	\$ 1,312,960	\$ 1,557,089	\$ 1,262,302	\$ 1,482,040	\$ 1,342,340	-8.84%
Emergency Medical Services (EMS)	\$ 1,304,119	\$ 1,426,237	\$ 2,039,730	\$ 2,655,735	\$ 2,748,353	3.69%
Emergency Operations	\$ 56,184,173	\$ 60,660,321	\$ 67,414,050	\$ 71,395,261	\$ 66,011,151	2.45%
Fleet Management	\$ 2,552,429	\$ 2,688,143	\$ 3,237,756	\$ 3,307,144	\$ 3,318,628	1.35%
Non-Departmental	\$ 6,190,543	\$ 4,540,072	\$ 5,573,585	\$ 3,036,506	\$ 1,500,000	-
Total Expenditures	\$ 72,549,614	\$ 76,523,290	\$ 89,352,834	\$ 96,199,802	\$ 88,715,113	2.89%

Expenditures by Expense Type - Fire



Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Salaries & Wages	\$ 37,708,701	\$ 39,830,041	\$ 46,833,413	\$ 51,768,786	\$ 48,109,123	5.69%
Employee Benefits	\$ 23,119,240	\$ 25,954,365	\$ 28,776,201	\$ 32,943,414	\$ 34,012,857	3.25%
Services & Supplies	\$ 5,672,412	\$ 5,746,683	\$ 7,907,276	\$ 8,274,827	\$ 4,943,133	-22.30%
Capital Outlay	\$ 6,049,261	\$ 4,992,200	\$ 5,835,945	\$ 3,212,775	\$ 1,650,000	17.86%
Total Expenditures	\$ 72,549,614	\$ 76,523,290	\$ 89,352,834	\$ 96,199,802	\$ 88,715,113	2.89%

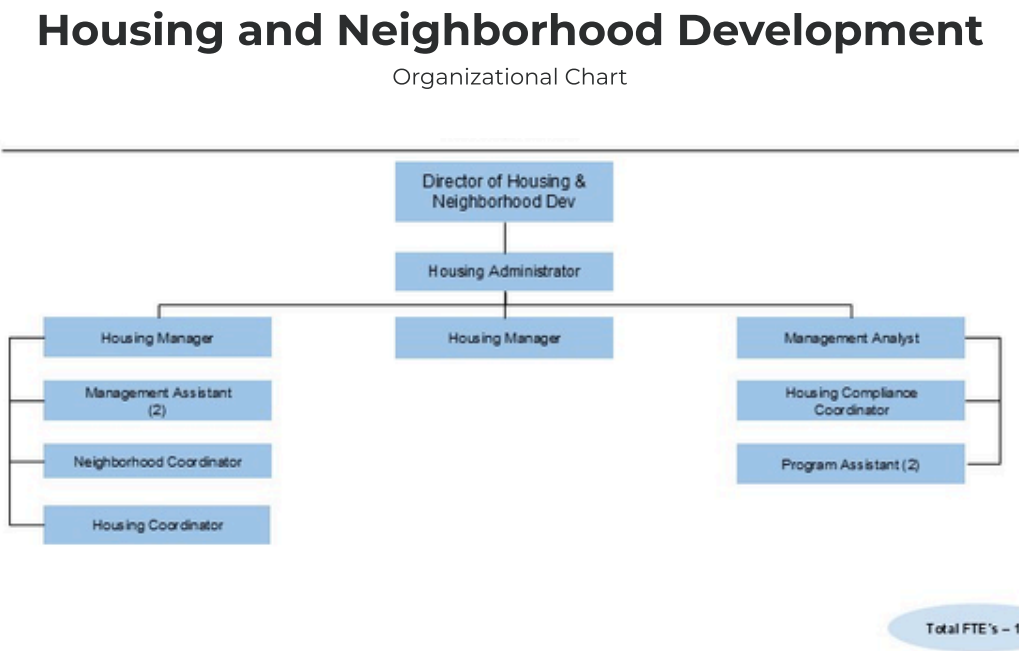
Housing and Neighborhood Development

Overview

The Housing and Neighborhood Development (HAND) Department leads the City's regional affordable housing efforts and supports neighborhood improvements that benefit low and moderate-income (LMI) households. HAND manages federal and state funds that assist LMI residents, including the City's entitlement grants from the U.S. Department of Housing and Urban Development (HUD), the State of Nevada Affordable Housing Trust Fund (AHTF), and other local and regional sources. The department also administers the City of Reno Rental and Deposit Assistance Program, which provides critical resources to help residents maintain housing stability.

Mission Statement

To create viable living environments for low to moderate-income individuals and families, which creates a community people are proud to call home.



By the Numbers

- **43** residents provided temporary housing through Rapid Rehousing Pilot Program
- **\$1.6M** allocated in CDBG funds to low-to-moderate income neighborhoods
- **\$302M** allocated in HOME funds to support the increase of affordable housing



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 and maintain partnerships to increase the number of residents benefiting from improving living conditions and amenities.

Service Delivery Measures

Core Service Alignment	Measure	FY25 Actual	FY26 Estimate	FY27 Target	Strategic Priority Alignment
Affordable Housing Development and Preservation	Affordable housing units supported value	\$28 M	\$22 M	\$22 M	Quality of Life, Fiscal Stewardship
Housing Stability	Amount of funding expended on Housing Court programs	\$473,000	\$500,000	\$500,000	Quality of Life, Fiscal Stewardship
Affordable Housing Development and Preservation	Annual volume cap allocations	100%	100%	100%	Fiscal Stewardship
Neighborhood Development	Households served by community cleanups	2,389	2,450	2,600	Quality of life, Safe Community
Affordable Housing Development and Preservation	New affordable housing units added	82	1,060	480	Quality of Life
Affordable Housing Development and Preservation	Number of affordable housing units supported	936 units	543 units	520 units	Quality of Life, Fiscal Stewardship

Core Service Alignment	Measure	FY25 Actual	FY26 Estimate	FY27 Target	Strategic Priority Alignment
Affordable Housing Development and Preservation	Number of affordable rental units preserved through compliance monitoring **This includes HOME and sewer/building fee waiver project recipients.	978	1104	1185	Quality of Life, Legal Obligations
Neighborhood Development	Number of Community Cleanups executed	12	12	12	Quality of life, Safe Community
Housing Stability	Number of households served through Rapid Rehousing Project	27	43	55	Quality of Life, Safe Community
Housing Stability	Number of households served via rental and deposit assistance funding	1,001	1,200	1,500	Quality of Life Safe Community
Neighborhood Development	Number of neighborhood improvement projects completed	3	10	12	Quality of life, Safe Community,
Neighborhood Development	Number of volunteers signed up in volunteer database for neighborhood improvement projects	261	220	240	Quality of life, Safe Community, Government Effectiveness
Housing Stability	People served by tenant-based rental assistance (Rapid Rehousing and Deposit Assistance Programs)	2,065	2,250	2,500	Quality of Life
Neighborhood Development	Successful allocation of Community Development Block Grant funds	100%	100%	100%	Fiscal Stewardship, Well-maintained City Infrastructure, Access to Natural Space

Top Accomplishments from FY26

1. The City actively supported the development of 543 affordable housing units through various programs, initiatives, and funding sources.
2. HAND secured an additional \$1,000,000 to extend the Housing Court Eviction Diversion Pilot Program in partnership with the Reno Justice Court, assisting approximately 130 residents at risk of homelessness due to eviction for nonpayment.
3. HAND secured an additional \$3.7M for the rental and deposit assistance program, providing housing stability funds to more than 1,200 households and preventing displacement.
4. Expended \$60,000 in Love Your Block funds to support 10 city-lead and community-driven projects.
5. Facilitated implementation of Community Development Block Grant (CDBG) projects to benefit a minimum of 15,500 individuals.

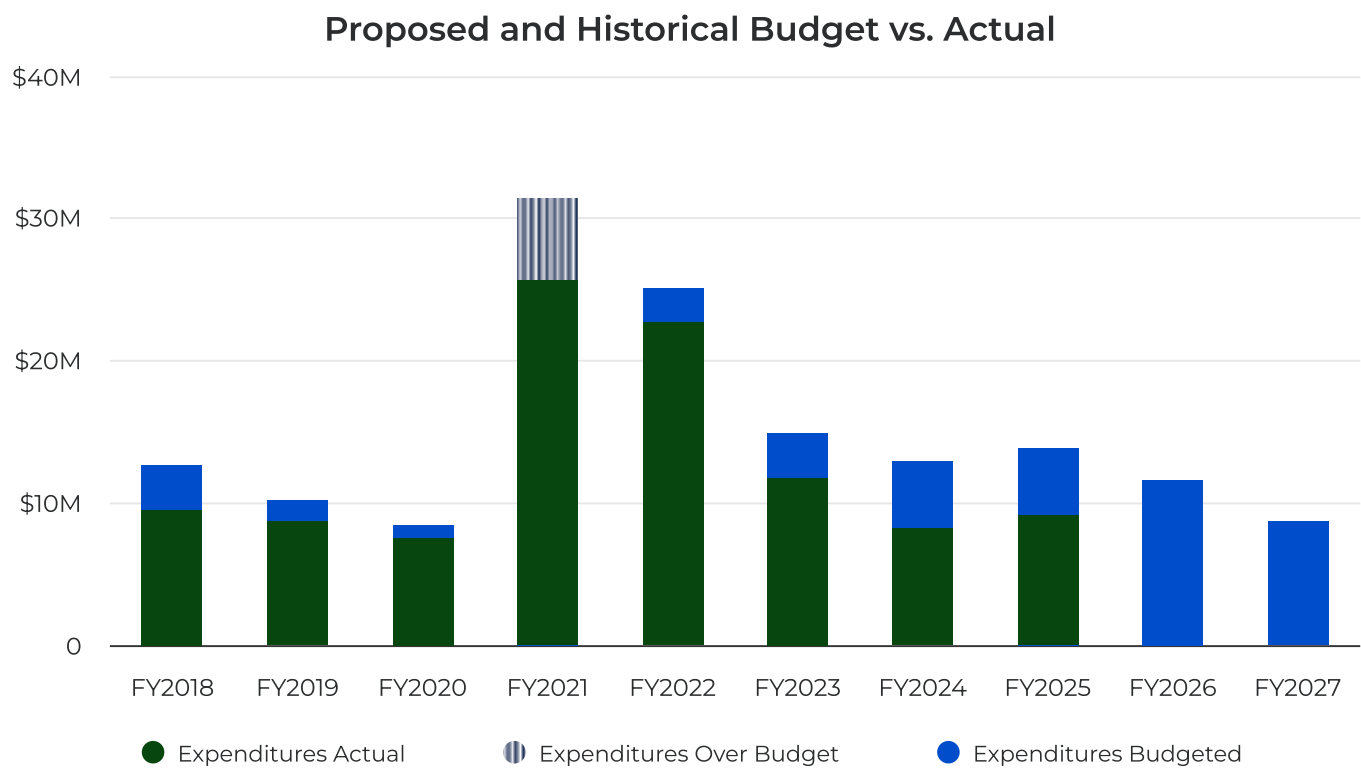
Major Initiatives for FY27

1. Deploy Redevelopment Agency funding to expand the Love Your Block program, increasing resident-led neighborhood revitalization projects in targeted areas and enhancing community engagement and visible neighborhood improvements.
2. Secure sustainable funding to expand the Housing Court program in partnership with community providers, with a goal of increasing eviction diversion outcomes and stabilizing at least 146 households in FY27.
3. Enhance the City's rental and deposit assistance programs by leveraging new partnerships (e.g., Medicaid providers) and securing new funding sources.



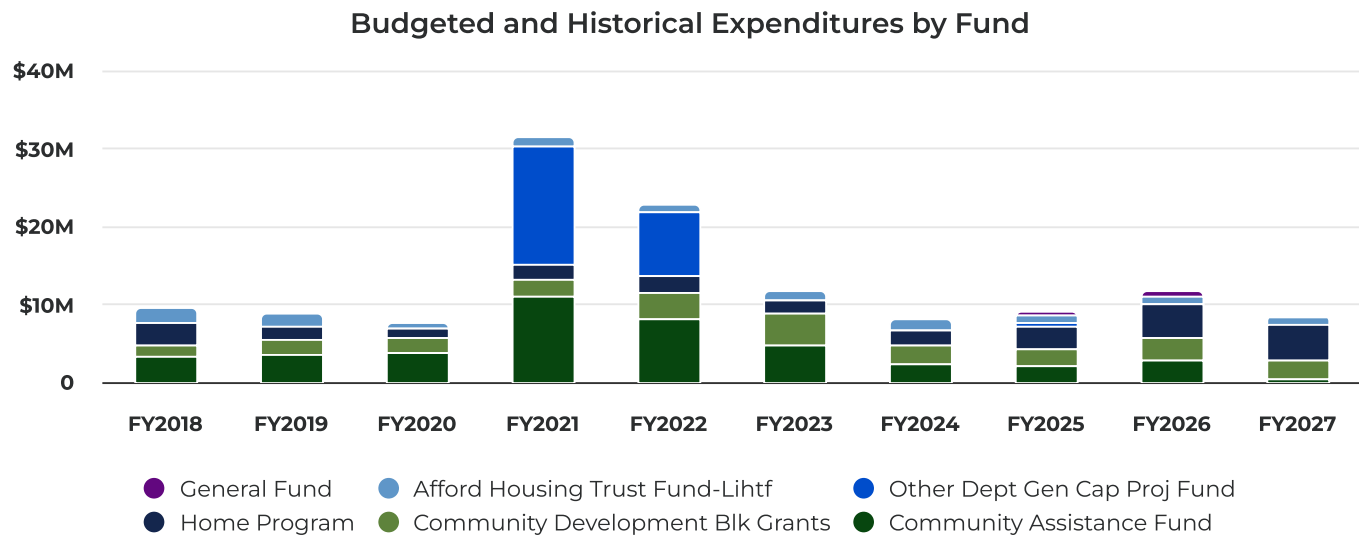
Financials

Expenditures Summary - Housing and Neighborhood Development



Housing and Neighborhood Development (HAND) is primarily funded through state and federal grant programs. Due to this, annual budget amounts will fluctuate to align with current awards.

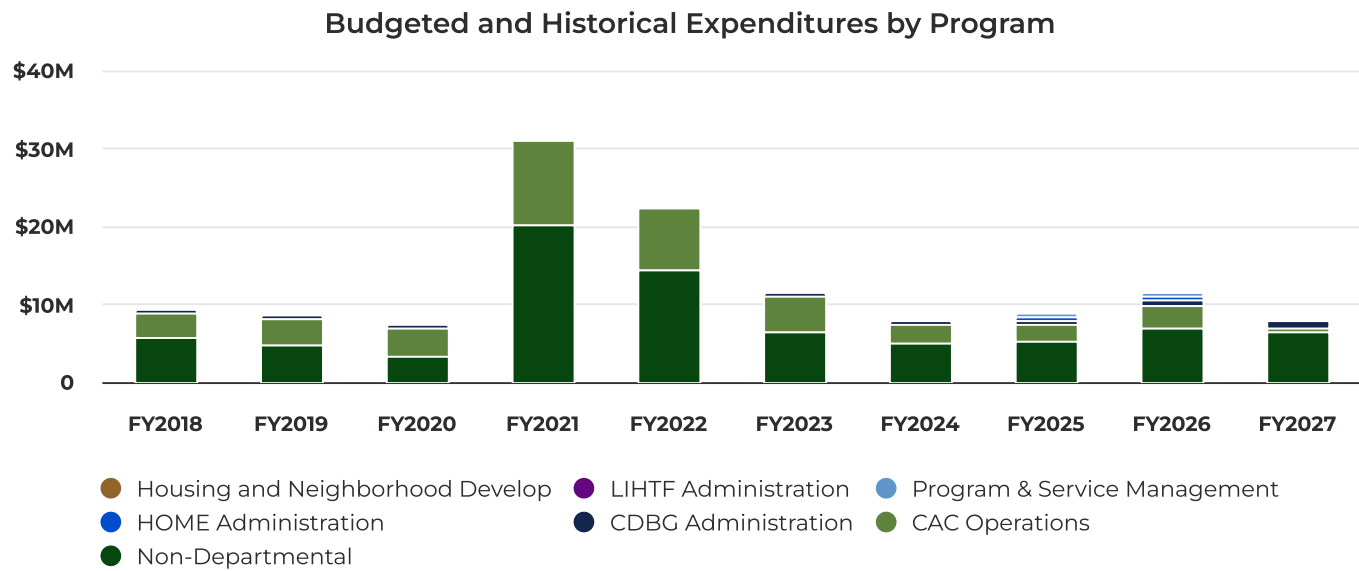
Expenditures by Fund - Housing and Neighborhood Development



Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
General Fund	-	\$ 39	\$ 567,411	\$ 674,491	\$ 376,193	-36.06%
Community Development Blk Grants	\$ 4,237,215	\$ 2,356,532	\$ 2,156,207	\$ 4,139,346	\$ 2,414,605	-10.04%
Home Program	\$ 1,651,692	\$ 1,827,736	\$ 2,940,314	\$ 6,302,790	\$ 4,439,781	-0.77%
Afford Housing Trust Fund-Lihtf	\$ 1,157,738	\$ 1,452,920	\$ 987,738	\$ 1,046,780	\$ 983,601	-2.81%
Community Assistance Fund	\$ 4,649,435	\$ 2,350,456	\$ 2,055,051	\$ 3,639,286	\$ 453,137	-84.18%
Other Dept Gen Cap Proj Fund	\$ 57,795	\$ 157,825	\$ 380,211	\$ 491,233	-	-
Total Expenditures	\$ 11,753,875	\$ 8,145,510	\$ 9,086,931	\$ 16,293,926	\$ 8,667,317	-25.44%

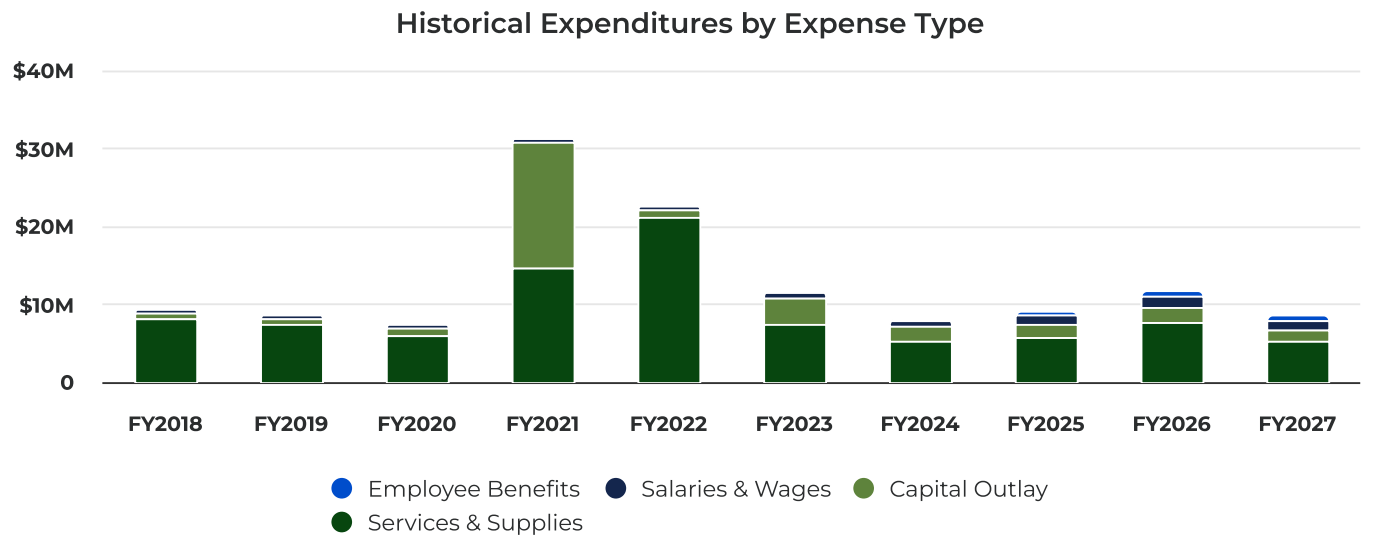
Expenditures by Program - Housing and Neighborhood Development



Expenditures by Sub Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Program & Service Management	-	\$ 39	\$ 483,440	\$ 446,202	\$ 128,155	-71.24%
Housing and Neighborhood Develop	-	-	\$ 83,971	\$ 228,289	\$ 248,038	73.69%
Non-Departmental	\$ 6,334,311	\$ 5,042,905	\$ 5,263,455	\$ 10,773,770	\$ 6,473,539	-6.71%
CDBG Administration	\$ 435,162	\$ 351,252	\$ 579,288	\$ 613,729	\$ 814,605	31.73%
HOME Administration	\$ 277,722	\$ 335,694	\$ 520,060	\$ 461,006	\$ 446,642	-7.14%
LIHTF Administration	\$ 57,246	\$ 65,162	\$ 101,665	\$ 131,644	\$ 103,201	-21.61%
CAC Operations	\$ 4,649,435	\$ 2,350,456	\$ 2,055,051	\$ 3,639,286	\$ 453,137	-84.18%
Total Expenditures	\$ 11,753,875	\$ 8,145,510	\$ 9,086,931	\$ 16,293,926	\$ 8,667,317	-25.44%

Expenditures by Expense Type - Housing and Neighborhood Development



Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Salaries & Wages	\$ 687,906	\$ 696,031	\$ 1,125,195	\$ 1,243,933	\$ 1,249,984	0.49%
Employee Benefits	\$ 358,447	\$ 376,925	\$ 632,288	\$ 750,291	\$ 739,281	-1.47%
Services & Supplies	\$ 7,395,627	\$ 5,087,269	\$ 5,754,945	\$ 10,774,085	\$ 5,078,052	-32.86%
Capital Outlay	\$ 3,311,895	\$ 1,985,285	\$ 1,574,503	\$ 3,525,617	\$ 1,600,000	-22.55%
Total Expenditures	\$ 11,753,875	\$ 8,145,510	\$ 9,086,931	\$ 16,293,926	\$ 8,667,317	-25.44%

Human Resources

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.

Mission Statement

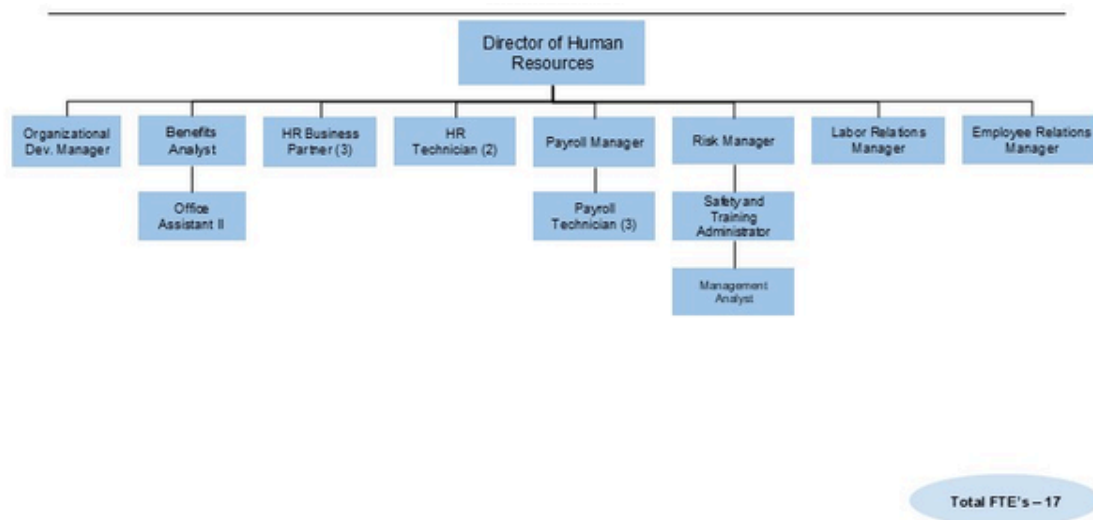
Empower and support our workforce in advancing the City's mission.

Vision Statement

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

Human Resources

Organizational Chart



By the Numbers

- **2,393** Members on our Medical Plan with 5,320 total members including dependents.
- **6,184** mandatory trainings completed by employees.
- **842** Retirees are on our health care coverage in some form.



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 citywide 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, they 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; align 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.

Service Delivery Measures

Core Service Alignment	Measure	FY25 Actual	FY26 Estimate	FY27 Target	Strategic Priority Alignment
Strategic Human Capital Management/Performance Management	Citywide involuntary turnover	7.9%	1%	<5%	Government Effectiveness
Strategic Human Capital Management/Performance Management	Citywide turnover	11.89%	10%	10%	Government Effectiveness
Total Compensation/Benefits Management	Employee deferred compensation participation rate	76%	78%	78%	Government Effectiveness
Compliance/Policy Formulation/Health & Safety Risk Management	Employee participation rates in Citywide compliance and risk mitigation training	N/A	50%	100%	Government Effectiveness
Employee Engagement/Experience	Number of enrollments in Citywide learning and development programs or webinars	Setting Baseline	449	550	Government Effectiveness
Labor Relations/ Labor Contract Administration	Number of grievances submitted	10	6	0	Government Effectiveness
Central Payroll	Paperless W-2 enrollment rate for active employees	23%	26%	30%	Government Effectiveness

Top Accomplishments from FY26

1. Consolidated the City's deferred compensation plans into one record keeper to reduce cost to the City and provide greater educational opportunities for employees.
2. Deployed a centralized incident reporting system for accidents and injuries to all City departments, facilitating enhanced data collection, claims management, and trend analysis.
3. Successfully onboarded all RPD personnel into the City's centralized training and learning management system to accurately deploy required and discretionary training opportunities to RPD staff.
4. Corrected pay codes to incorporate previous PERS rate splits for Non-PERS compensable compensation, eliminating manual quarterly retro-pay process.
5. Included qualified overtime on employee W2's in accordance with updated tax law.

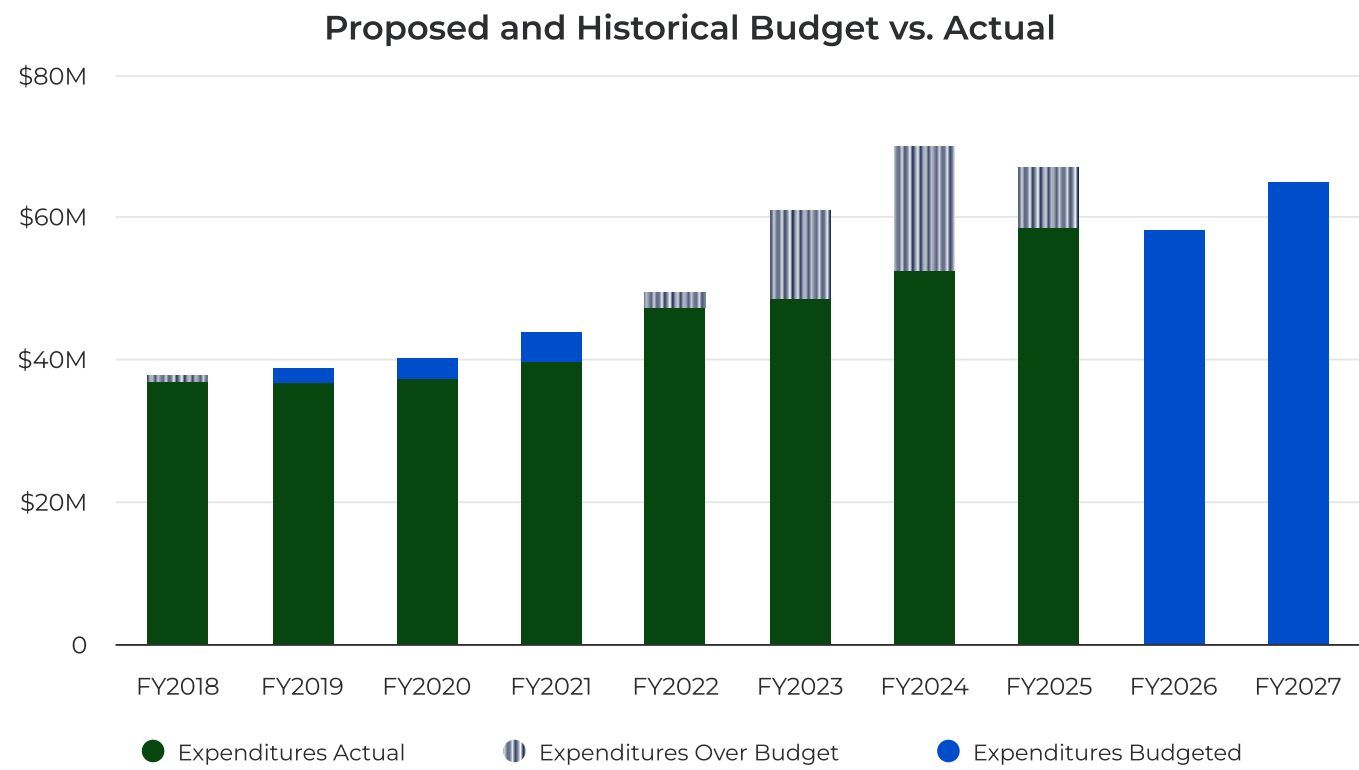
Major Initiatives for FY27

1. Rollout a standardized citywide performance development process and Perform platform.
2. Develop a transparent display of claim metrics on the City's intranet to provide a better understanding of claim costs and provide opportunities for proactive intervention.
3. Begin utilizing features within payroll software to eliminate the need for an FLSA adjustment, which has historically been inconsistent.
4. LO.1 ERP: Implement a modern, integrated Enterprise Resource Planning (ERP) software solution to streamline operations, improve data accuracy, support strategic decision-making citywide, and comply with legal pay requirements.



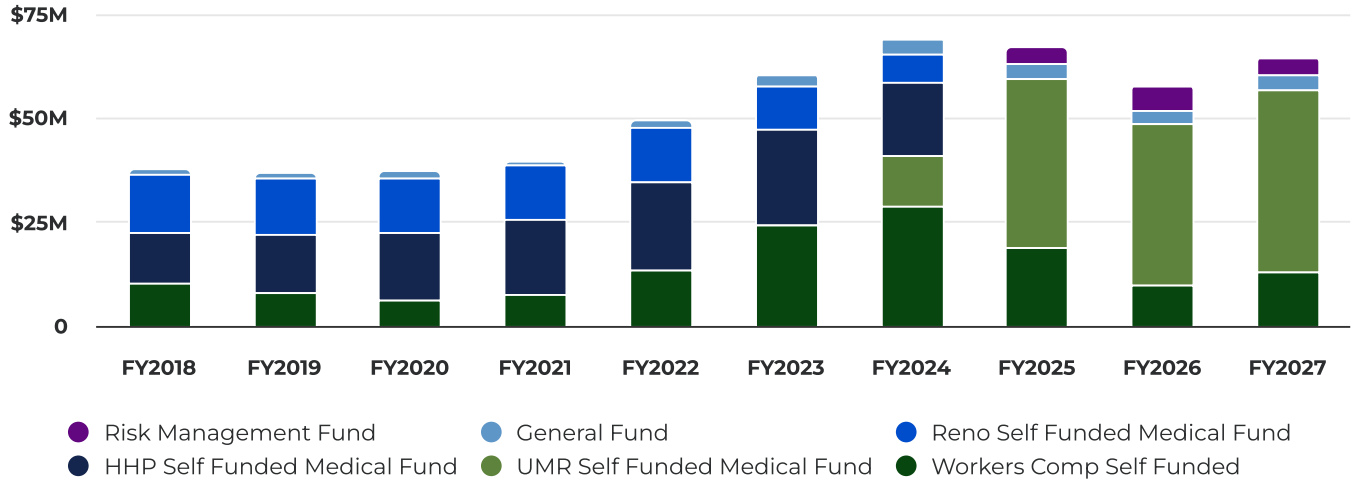
Financials

Expenditures Summary - Human Resources



Expenditures by Fund - Human Resources

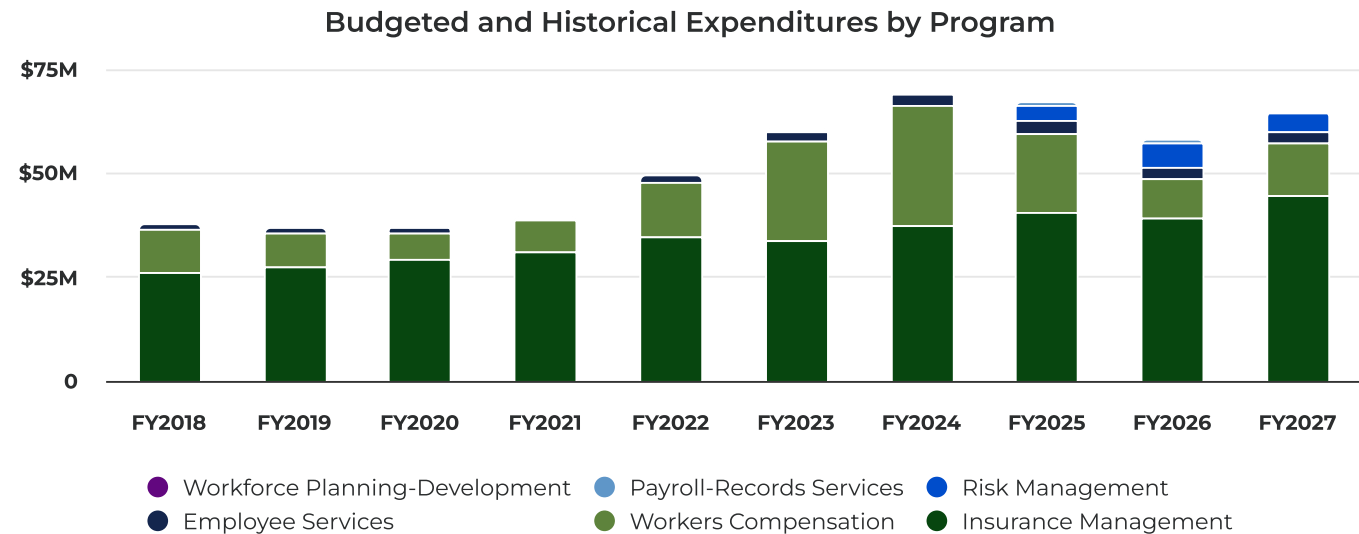
Budgeted and Historical Expenditures by Fund



Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
UMR Self Funded Medical Fund	-	\$ 11,804,471	\$ 40,506,730	\$ 42,665,000	\$ 43,865,000	13.27%
General Fund	\$ 2,970,376	\$ 3,229,540	\$ 3,642,805	\$ 3,499,123	\$ 3,497,872	0.06%
Risk Management Fund	\$ 444,464	\$ 533,612	\$ 3,923,492	\$ 3,963,161	\$ 4,211,097	-28.52%
HHP Self Funded Medical Fund	\$ 23,128,758	\$ 17,769,958	-	-	-	-
Reno Self Funded Medical Fund	\$ 10,316,448	\$ 6,988,869	-	-	-	-
High Deductible Sf Medical Fund	\$ 1,268	\$ 762,722	\$ 10,941	\$ 455,000	\$ 455,000	121.95%
Workers Comp Self Funded	\$ 24,013,204	\$ 28,903,439	\$ 18,910,262	\$ 11,881,600	\$ 12,977,785	33.81%
Total Expenditures	\$ 60,874,517	\$ 69,992,610	\$ 66,994,230	\$ 62,463,884	\$ 65,006,754	12.05%

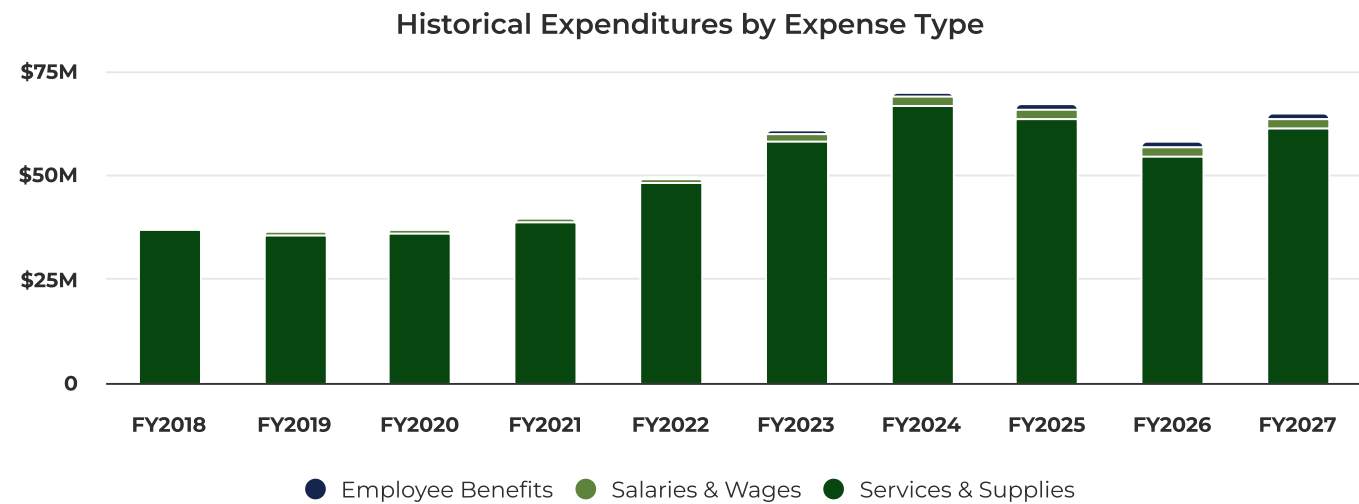
Expenditures by Program - Human Resources



Expenditures by Sub Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Employee Services	\$ 2,464,812	\$ 2,581,870	\$ 2,938,493	\$ 2,752,260	\$ 2,735,049	-0.81%
Payroll-Records Services	\$ 505,564	\$ 647,669	\$ 704,312	\$ 746,863	\$ 762,823	3.31%
Risk Management	\$ 444,464	\$ 533,612	\$ 3,923,492	\$ 3,963,161	\$ 4,211,097	-28.52%
Insurance Management	\$ 33,446,473	\$ 37,326,019	\$ 40,517,671	\$ 43,120,000	\$ 44,320,000	13.85%
Workers Compensation	\$ 24,013,204	\$ 28,903,439	\$ 18,910,262	\$ 11,881,600	\$ 12,977,785	33.81%
Total Expenditures	\$ 60,874,517	\$ 69,992,610	\$ 66,994,230	\$ 62,463,884	\$ 65,006,754	12.05%

Expenditures by Expense Type - Human Resources



Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Salaries & Wages	\$ 1,888,767	\$ 2,167,232	\$ 2,439,495	\$ 2,125,041	\$ 2,367,766	4.08%
Employee Benefits	\$ 977,119	\$ 1,144,754	\$ 1,260,176	\$ 1,276,051	\$ 1,407,832	5.37%
Services & Supplies	\$ 58,008,631	\$ 66,680,625	\$ 63,294,559	\$ 59,062,792	\$ 61,231,156	12.55%
Total Expenditures	\$ 60,874,517	\$ 69,992,610	\$ 66,994,230	\$ 62,463,884	\$ 65,006,754	12.05%

Information Technology

Overview

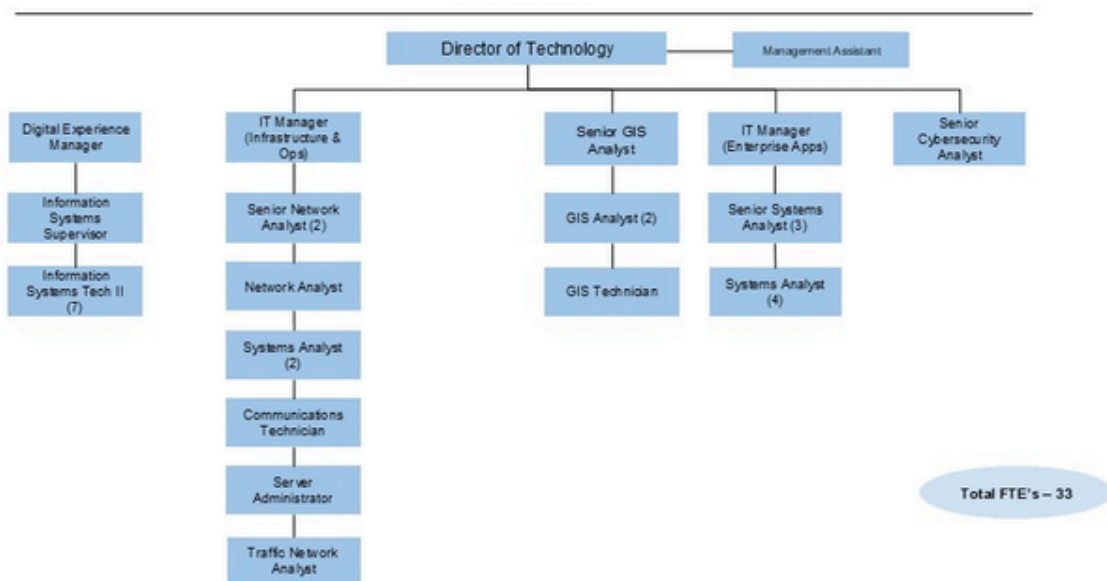
Information Technology (IT) is an integral function of any organization. All services provided by the Department of Information Technology (DoIT) will be delivered efficiently and effectively by qualified and courteous professionals. DoIT is responsible for enterprise-wide applications and technical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

Mission Statement

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.

Information Technology

Organizational 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.

Service Delivery Measures

Core Service Alignment	Measure	FY25 Actual	FY26 Estimate	FY27 Target	Strategic Priority Alignment
Information Technology	Percentage of City staff completing assigned cybersecurity training	NA	79%	80%	Government Effectiveness
Information Technology	Percentage of Help Desk Priority 1 tickets (unable to work) closed within 1 business day	100%	100%	100%	Government Effectiveness
Information Technology	Percentage of tickets (all types) that meet service level agreements to avoid breach	NA	93.3%	80%	Government Effectiveness
Information Technology	Ticket clearance rate: total number of tickets cleared (number of open tickets / number of closed tickets * 100)	NA	98.79%	90%	Government Effectiveness

Top Accomplishments from FY26

1. Moved the data center to a new facility - Successfully executed a largescale, high- risk- migration of the City's primary data center (Switch) to a new, modern facility (Public Safety Center). This project increased operational resilience, improved disaster recovery capability, and established a more stable and scalable foundation for critical City services. The migration was completed with minimal downtime and ensured continuity across public safety, enterprise applications, and all core infrastructure.
2. Replaced end of life core routers - Overhauled the core network infrastructure by replacing aging, unsupported routers with high performance, fully supported hardware. This significantly improved network stability, throughput, and security. The updated core also positions the City- for future growth, including cloud expansion, increased remote work capability, and more reliable connectivity for departmental applications.
3. Replaced edge firewalls and implemented a new VPN solution - Modernized the City's perimeter security and remote -access environment by deploying next-generation firewalls and launching a new VPN platform. This strengthened cybersecurity posture, reduced risk exposure, and improved user experience for remote workers. The upgrade also introduced better monitoring, more granular policy controls, and enhanced intrusion prevention.
4. Redesigned Reno.gov and migrated to a new Content Management System (with full ADA accessibility improvements) - Led a complete redesign of the City's public -facing website and implemented a new CMS to improve digital services for residents, businesses, and visitors. The new site features a modernized layout, simplified navigation, improved search functionality, and significantly enhanced ADA/WCAG 2.1 accessibility compliance.
5. Launched a major data transparency initiative with new public and internal dashboards - Advanced the City's transparency and data-driven culture by delivering multiple high impact dashboards and tools, including public Power BI dashboards and the Reno Online Checkbook. These solutions improved public visibility into City operations and finances, supported internal decision- making with real- time insights, and strengthened trust between the City- and the community.



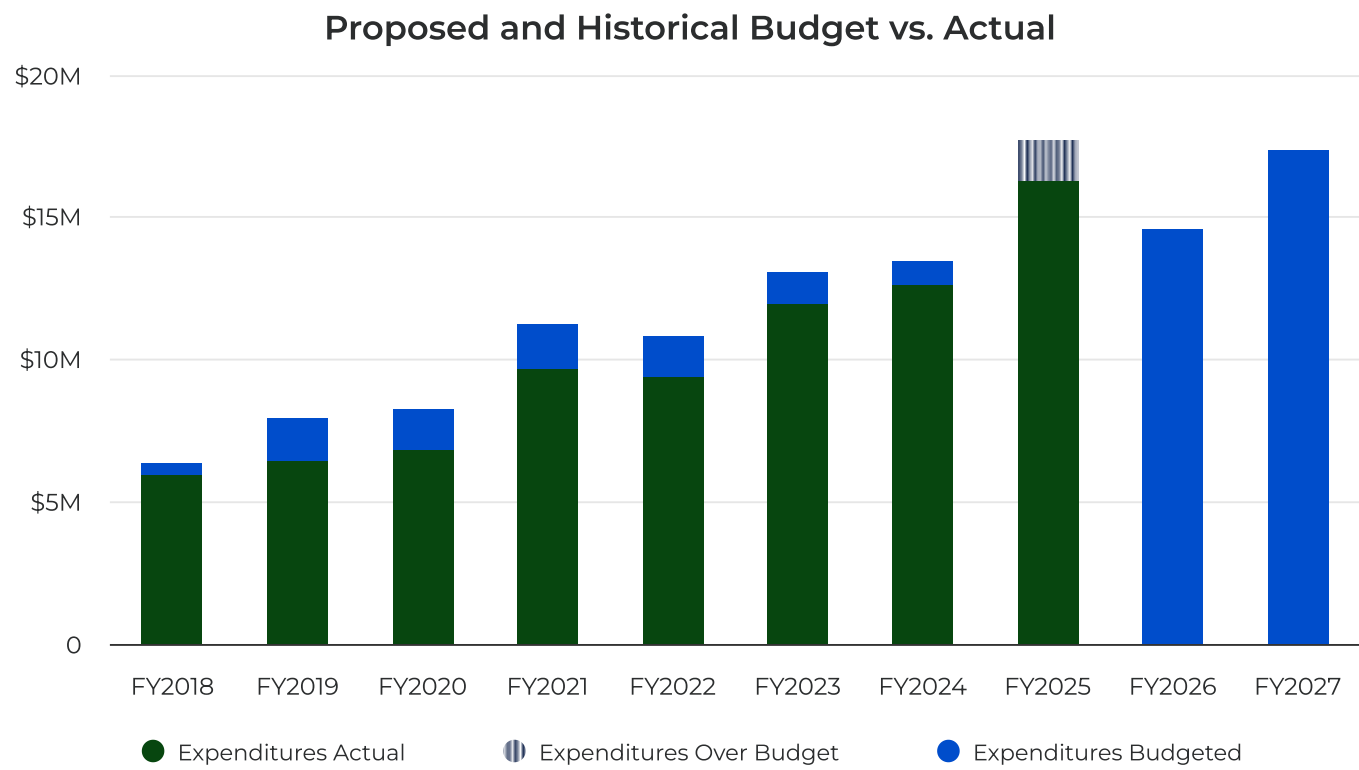
Major Initiatives for FY27

1. Redesign network for simpler layout with maximum impact to uptime and expanding data needs. Improves resilience by removing bottlenecks, legacy configurations, and single points of failure. Ensures capacity for future systems such as regional CAD/RMS, expanded GIS, and cloud growth. Enhances security through better segmentation, modern routing, and standardized architecture.
2. Coordinated Dispatch Services: Advance regional coordination of emergency dispatch services resulting in reduced call transfers and emergency response times.
3. Upgrade end-of life phone environment. Eliminates high risk unsupported systems and improves call quality and reliability across all sites. Enables modern communication tools like softphones, better mobility, and improved 911 routing. Supports automation and future integration with ticketing, identity, and workflow platforms.
4. LOI ERP: Implement a modern, integrated Enterprise Resource Planning (ERP) software solution to streamline operations, improve data accuracy, support strategic decision-making citywide, and comply with legal pay requirements.
5. Refine equipment tracking and PC replacement plan. Improves visibility and accuracy of hardware inventory, warranties, and lifecycle readiness. Reduces unplanned downtime through predictable refresh cycles and standardized hardware profiles. Supports budgeting and planning with reliable data on upcoming device needs and replacement costs.



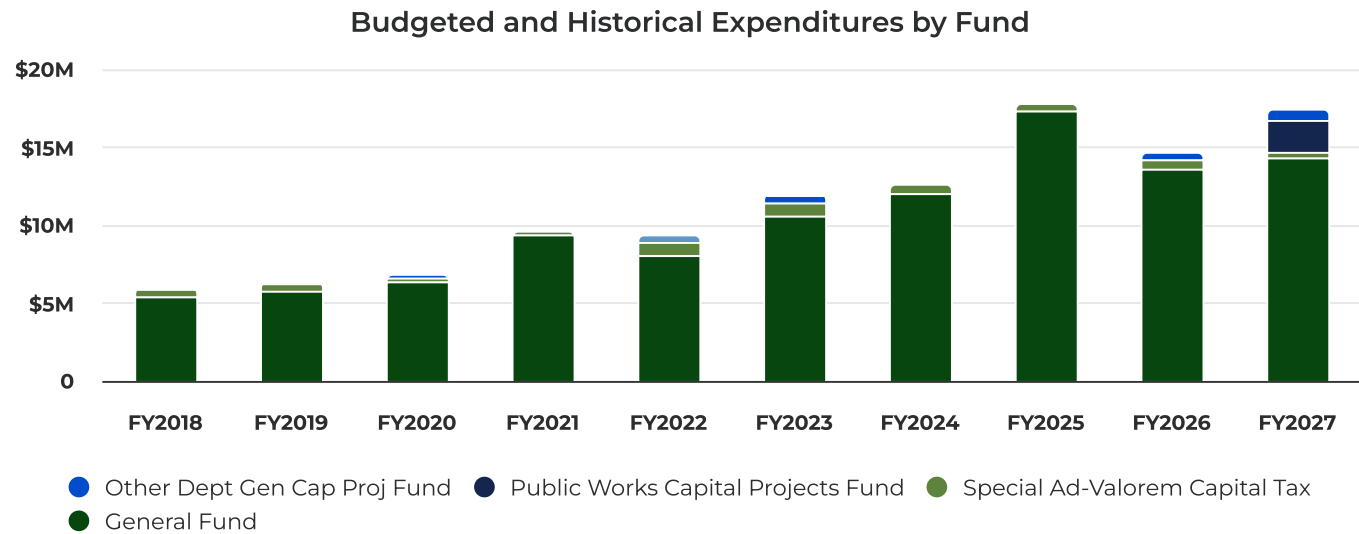
Financials

Expenditures Summary - Information Technology



Under the guidance of GASB 96 for Subscription Based Information Technology Arrangements (SBITAs), there was a year-end adjustment in FY25 to account for software subscriptions. This change followed the final budget augmentation of the fiscal year, so the budget was not amended to account for the adjusted amount.

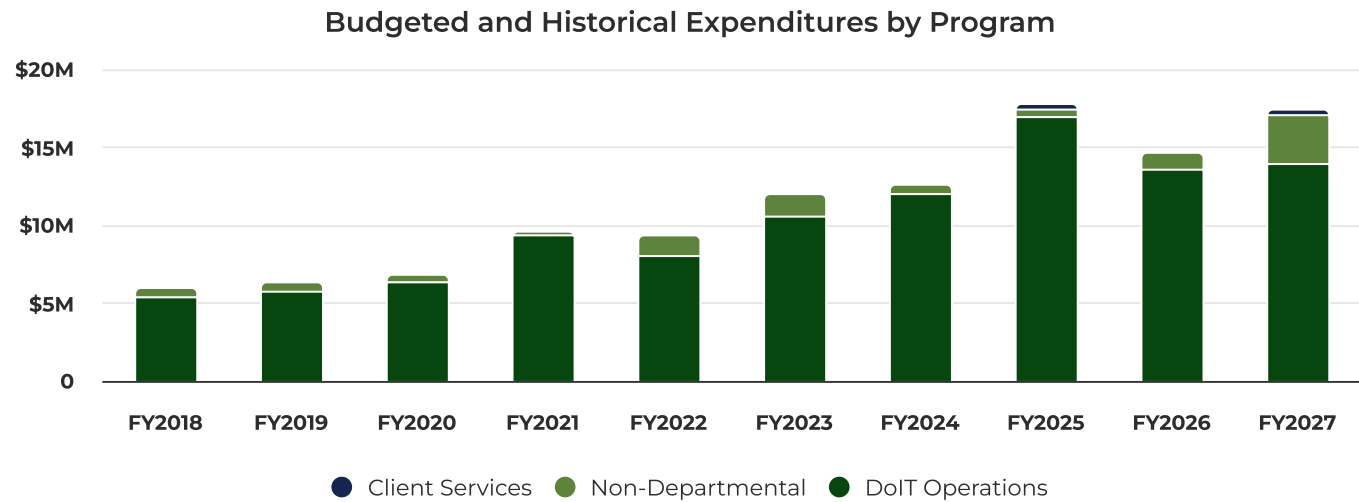
Expenditures by Fund - Information Technology



Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
General Fund	\$ 10,540,587	\$ 12,024,109	\$ 17,283,113	\$ 14,278,899	\$ 14,289,551	5.25%
Public Works Capital Projects Fund	-	-	-	-	\$ 2,000,000	-
Other Dept Gen Cap Proj Fund	\$ 514,235	-	-	\$ 771,341	\$ 700,000	64.71%
ARPA-ARRA Grants Capital Project	\$ 18,622	\$ 26,180	-	-	-	-
Special Ad-Valorem Capital Tax	\$ 872,144	\$ 534,144	\$ 431,309	\$ 679,121	\$ 400,000	-33.33%
Total Expenditures	\$ 11,945,588	\$ 12,584,433	\$ 17,714,421	\$ 15,729,361	\$ 17,389,551	19.09%

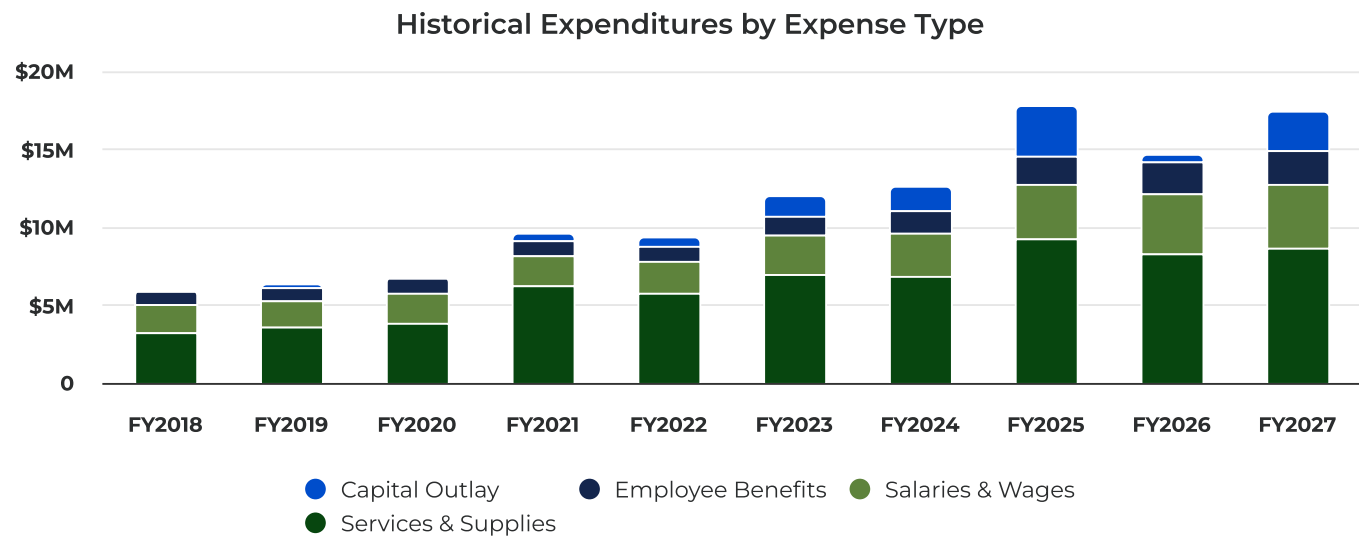
Expenditures by Program - Information Technology



Expenditures by Sub Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Non-Departmental	\$ 1,405,001	\$ 560,324	\$ 431,309	\$ 1,450,462	\$ 3,100,000	202.44%
Client Services	-	-	\$ 337,208	\$ 535,311	\$ 328,888	-
DoIT Operations	\$ 10,540,587	\$ 12,024,109	\$ 16,945,905	\$ 13,743,588	\$ 13,960,663	2.83%
Total Expenditures	\$ 11,945,588	\$ 12,584,433	\$ 17,714,421	\$ 15,729,361	\$ 17,389,551	19.09%

Expenditures by Expense Type - Information Technology



Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Salaries & Wages	\$ 2,573,987	\$ 2,803,148	\$ 3,514,124	\$ 3,802,359	\$ 4,035,043	6.12%
Employee Benefits	\$ 1,195,754	\$ 1,423,264	\$ 1,788,536	\$ 2,086,752	\$ 2,198,287	5.34%
Services & Supplies	\$ 6,894,406	\$ 6,752,660	\$ 9,238,609	\$ 9,268,909	\$ 8,656,221	4.44%
Capital Outlay	\$ 1,281,441	\$ 1,605,361	\$ 3,173,152	\$ 571,341	\$ 2,500,000	488.24%
Total Expenditures	\$ 11,945,588	\$ 12,584,433	\$ 17,714,421	\$ 15,729,361	\$ 17,389,551	19.09%

Maintenance & Operations

Overview

The Maintenance & Operations Department includes 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 signals and signs, parking meters, and the sewer and stormwater collection systems.

Mission Statement

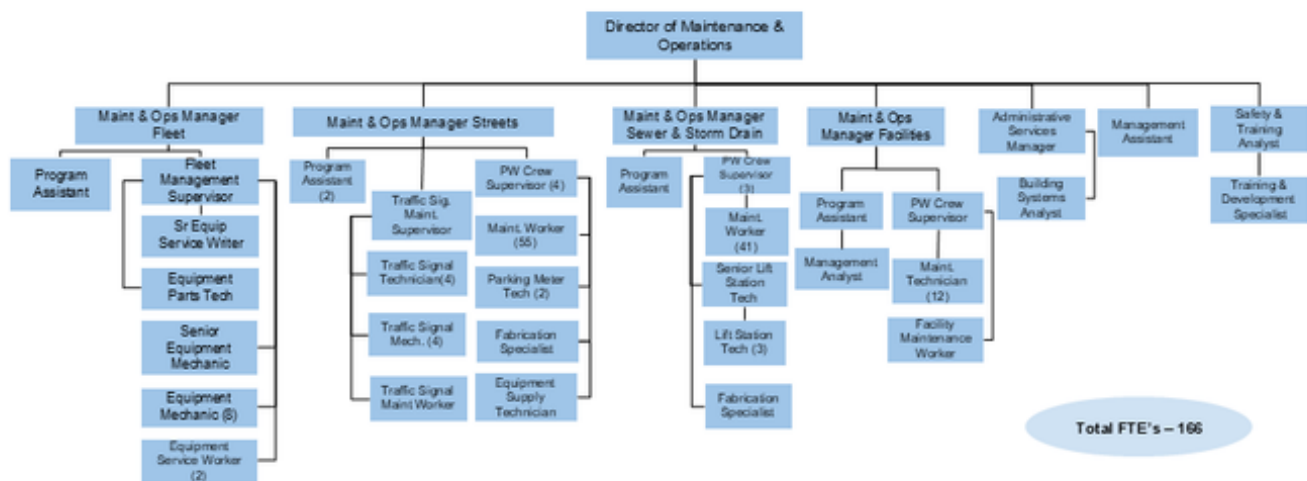
To ensure safe maintenance and operations of public streets, storm drains, sanitary sewer lines, City-owned facilities, and provide efficient City fleet management to City departments, through cost-effective planning, design, construction, and the maintenance of public facilities and assets.

Vision Statement

To provide world-class reliability, safety, and availability for all City-owned assets through proactive maintenance solutions.

Maintenance & Operations

Organizational Chart



By the Numbers

• Facility Maintenance maintains: ◦ 54 high-use buildings ◦ More than 200 total structures	• Fleet Management maintains: ◦ Approximately 800 assets, 763 owned by the City	• Sewer & Stormwater System Maintenance maintains: ◦ 850 miles of sanitary sewer line ◦ 600 miles of stormwater lines ◦ 31 sanitary sewer lift stations	• Streets Maintenance maintains: ◦ 785 miles of roads and alleys ◦ 320 signalized intersections
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Core Services

Downtown Maintenance

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

Facility Maintenance

Advance a proactive, service-driven approach to managing city assets by prioritizing preventative maintenance, operational efficiency, and sustainability across all city facilities. The division is focused on extending the life cycle of critical infrastructure through data-informed planning, routine inspections, and timely repairs, while also integrating energy efficient systems and environmentally responsible practices to reduce long-term costs and environmental impact.

Fleet Management

Provide safe and dependable vehicles for City departments through a proactive and cost-effective vehicle management program which focuses on preventive maintenance, timely repair, and an end-of-life 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.

Sewer & Stormwater 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.

Streets Maintenance

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

Service Delivery Measures

Core Service Alignment	Measure	FY25 Actual	FY26 Estimate	FY27 Target	Strategic Priority Alignment
Fleet Management	Annual rate of returned vehicles for repeat service requests	N/A	0.66%	<1%	Fiscal Stewardship & Well-Maintained City Infrastructure
Fleet Management	Average annual age of City-owned fleet vehicles is less than half the blended service life for the entire City fleet.	5.20	5.78	5.15	Fiscal Stewardship & Well-Maintained City Infrastructure
Facilities	BTS Service Requests from city staff completed within 5 business days	N/A	4%	90%	Well-Maintained City Infrastructure & Government Effectiveness
Facilities	Percentage of Building Technical Services Division staff time allocated to preventative maintenance activities	8%	9%	70%	Fiscal Stewardship & Well-Maintained City Infrastructure
Sewer	Sewer & Stormwater achieve a 100% response rate to Underground Service Alert (USA) Locate requests by the legally required date.	100%	98%	100%	Legal obligation
Sewer	Clean every City-owned stormwater catch basin at least once per year	100%	100%	100%	Legal obligations & Well-maintained City infrastructure
Streets	Litter/garbage/debris removed from public property within 14 days of the request.	94%	90%	90%	Well-Maintained City Infrastructure
Streets	Perform traffic signal repairs within 5 days	72%	85%	90%	Well-Maintained City Infrastructure
Streets	Potholes filled within 10 days of service request	77%	65%	90%	Well-Maintained City Infrastructure
All	Service request resolution rate within defined service level agreements (all assigned M&O request types)	92%	90%	90%	Government Effectiveness

Top Accomplishments from FY26

1. The Facility Maintenance Division completed the California Building kitchen/office remodel and exterior façade repair and painting.
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 Americas for three years in a row. This year the team was recognized as the 33rd best public fleet in the Americas.
3. The Sewer & Storm System Maintenance Division completed major maintenance projects at city-owned high hazard dams in partnership with the Nevada Division of Water Resources.
4. Completed major improvements to the City's inventory of single space parking meters, ensuring continued reliability and functionality through the end of the decade.
5. The Traffic Signal Maintenance Program supported Public Works and the Traffic Engineering team by completing safety improvement projects across the city. This includes an expansion of the City's flashing pedestrian crossing beacons, school zone safety enhancements, and a combination of relamping and new lighting installations within the downtown Business Improvement District.

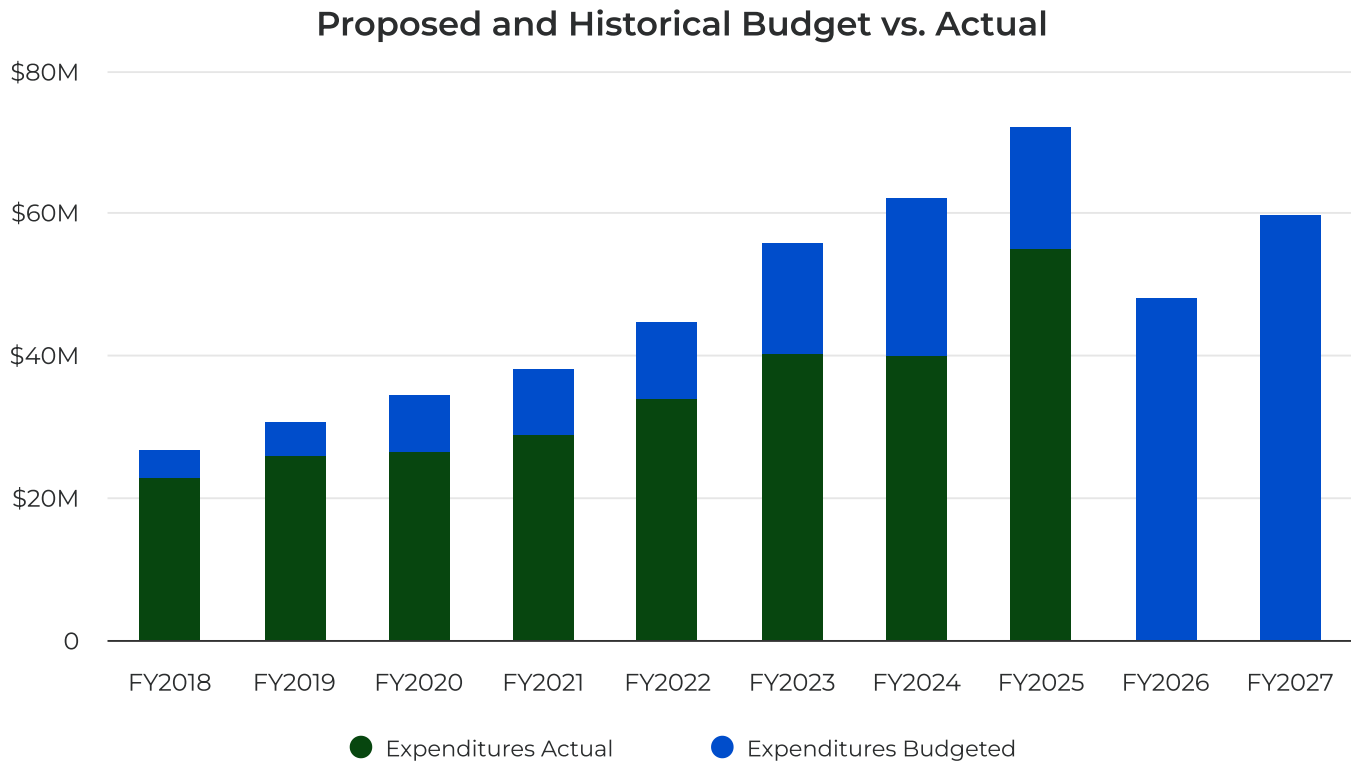
Major Initiatives for FY27

1. The Facility Maintenance Division will be replacing the HVAC system at the Corporation Yard.
2. The Fleet Management Division is working to completely cross-train all equipment mechanics in all aspects of the division's responsibilities, including, but not limited to PD builds and heavy-duty vehicle maintenance.
3. Improve service delivery in the North Valleys with our Sewer and Storm System and Street maintenance divisions as the phased construction of the North Valleys Corporation Yard continues.
4. Support process improvements and coordination between Maintenance & Operations and the Public Works and Utility Services departments through the second phase of the deployment of ElementsXS.
5. WM.1 Maintenance Assessment: Complete a full inventory, accurate condition assessment, and lifecycle analysis of all City-owned assets.

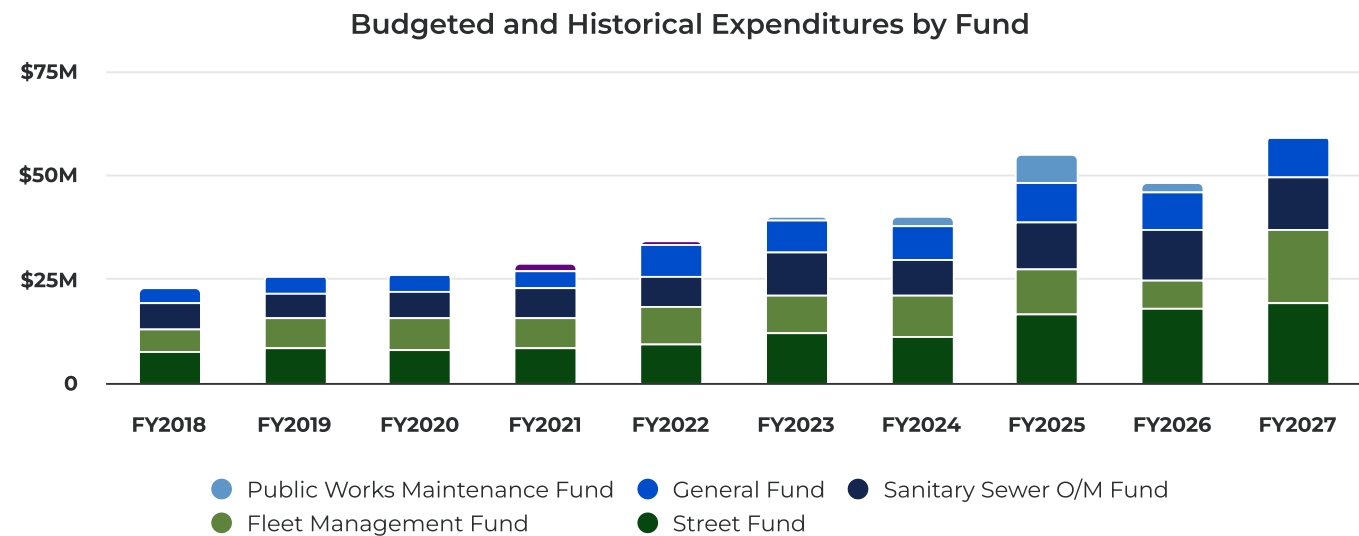


Financials

Expenditures Summary - Maintenance & Operations



Expenditures by Fund - Maintenance & Operations

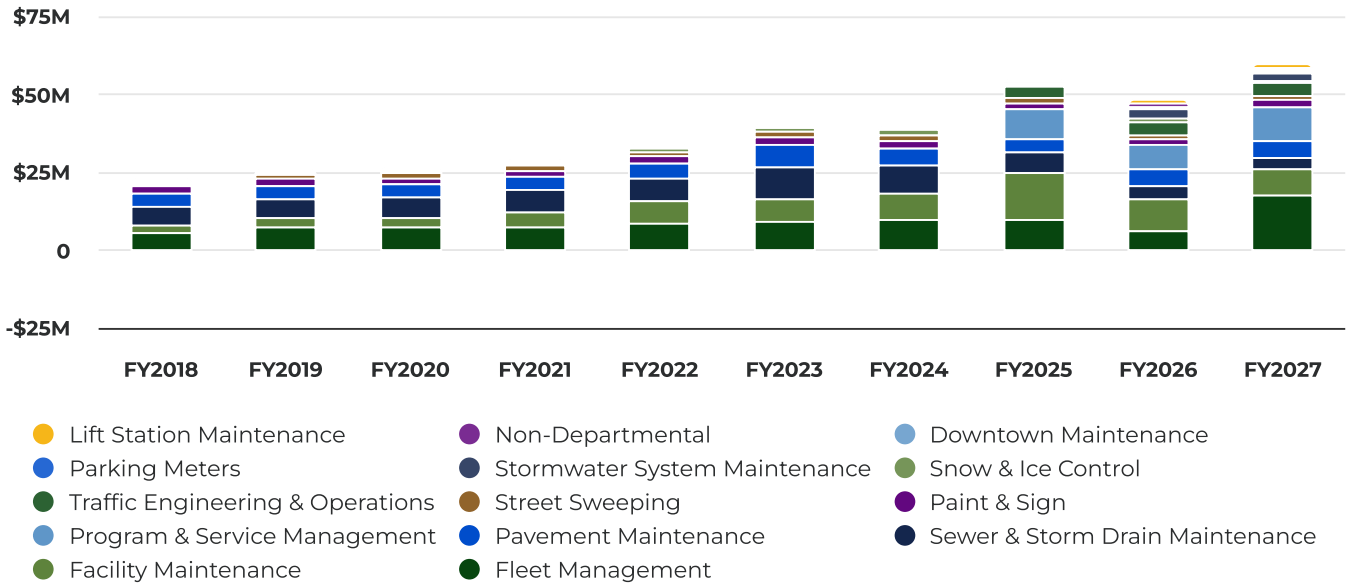


Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Public Works Maintenance Fund	\$ 971,154	\$ 2,286,778	\$ 6,609,760	\$ 4,838,205	\$ 900,000	-55.00%
General Fund	\$ 7,488,120	\$ 7,871,884	\$ 9,684,949	\$ 8,880,849	\$ 9,410,035	3.68%
Street Fund	\$ 12,128,870	\$ 11,161,456	\$ 16,709,119	\$ 18,509,703	\$ 19,215,671	7.66%
Sanitary Sewer O/M Fund	\$ 10,466,035	\$ 8,659,484	\$ 11,410,580	\$ 17,421,639	\$ 12,289,972	0.57%
Fleet Management Fund	\$ 9,022,830	\$ 9,878,992	\$ 10,461,974	\$ 11,742,516	\$ 17,822,461	157.16%
Total Expenditures	\$ 40,077,009	\$ 39,858,595	\$ 54,876,382	\$ 61,392,912	\$ 59,638,139	24.05%

Expenditures by Program - Maintenance & Operations

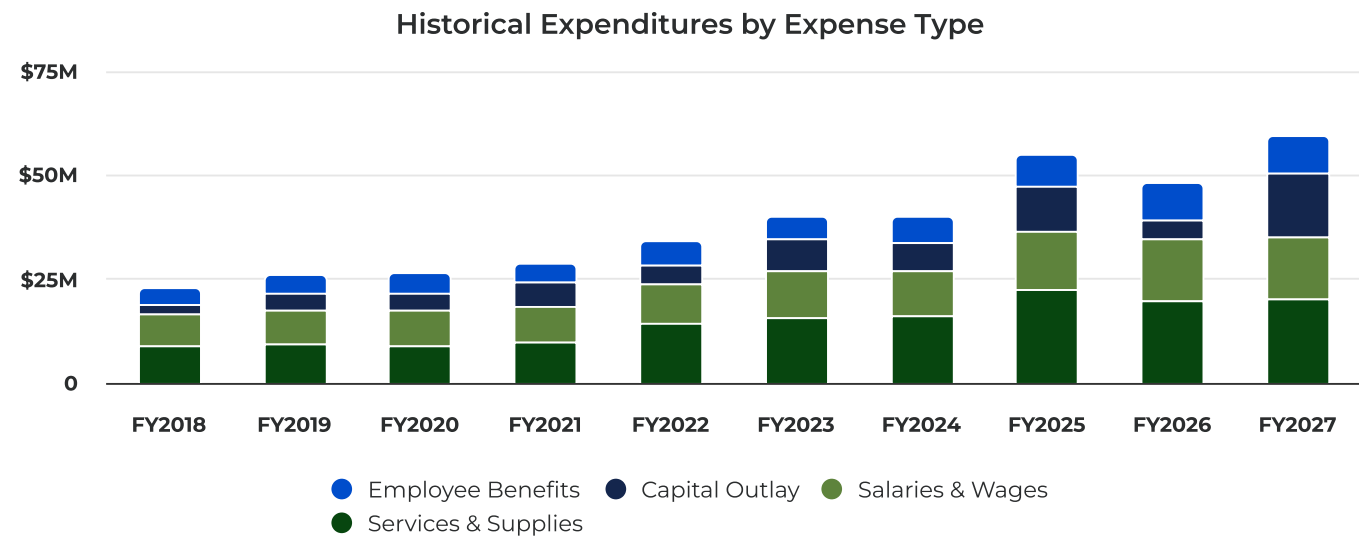
Budgeted and Historical Expenditures by Program



Expenditures by Sub Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Stormwater System Maintenance	-	-	\$ 9,016	\$ 2,697,242	\$ 2,667,464	-1.25%
Lift Station Maintenance	-	-	\$ 126,499	\$ 1,395,549	\$ 1,436,230	11.28%
Program & Service Management	\$ 180,317	\$ 247,905	\$ 9,487,965	\$ 9,106,657	\$ 11,005,922	43.79%
Fleet Management	\$ 9,042,225	\$ 9,516,813	\$ 9,867,074	\$ 11,026,326	\$ 17,273,188	177.96%
Facility Maintenance	\$ 7,179,978	\$ 8,686,795	\$ 14,539,297	\$ 12,448,061	\$ 8,671,984	-11.65%
Traffic Engineering & Operations	-	\$ 30,904	\$ 3,728,229	\$ 4,751,576	\$ 4,669,575	4.63%
Parking Meters	\$ 463,440	\$ 466,570	\$ 535,766	\$ 529,475	\$ 532,157	0.51%
Downtown Maintenance	\$ 572,275	\$ 491,330	\$ 640,243	\$ 412,916	\$ 426,821	3.37%
Non-Departmental	\$ 43,870	\$ 628,241	\$ 594,900	\$ 716,190	\$ 549,273	-23.31%
Paint & Sign	\$ 2,575,415	\$ 2,290,044	\$ 1,780,701	\$ 2,188,989	\$ 2,313,633	8.42%
Street Sweeping	\$ 1,653,991	\$ 1,703,592	\$ 1,686,842	\$ 972,937	\$ 979,109	0.14%
Pavement Maintenance	\$ 6,898,846	\$ 5,571,211	\$ 4,332,810	\$ 5,224,190	\$ 5,242,068	-0.39%
Snow & Ice Control	\$ 1,000,617	\$ 1,565,706	\$ 735,592	\$ 1,242,096	\$ 226,896	-81.73%
Sewer & Storm Drain Maintenance	\$ 10,466,035	\$ 8,659,484	\$ 6,811,449	\$ 8,680,708	\$ 3,643,819	-21.84%
Total Expenditures	\$ 40,077,009	\$ 39,858,595	\$ 54,876,382	\$ 61,392,912	\$ 59,638,139	24.05%

Expenditures by Expense Type - Maintenance & Operations



Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Salaries & Wages	\$ 11,371,180	\$ 10,994,550	\$ 14,154,028	\$ 14,888,399	\$ 15,168,785	1.20%
Employee Benefits	\$ 5,542,761	\$ 6,264,790	\$ 7,535,145	\$ 8,892,395	\$ 9,459,770	5.79%
Services & Supplies	\$ 15,561,871	\$ 15,912,558	\$ 22,230,555	\$ 21,138,631	\$ 19,991,280	1.25%
Capital Outlay	\$ 7,601,197	\$ 6,686,697	\$ 10,956,655	\$ 16,473,487	\$ 15,018,304	241.33%
Total Expenditures	\$ 40,077,009	\$ 39,858,595	\$ 54,876,382	\$ 61,392,912	\$ 59,638,139	24.05%

Municipal Court

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. 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).

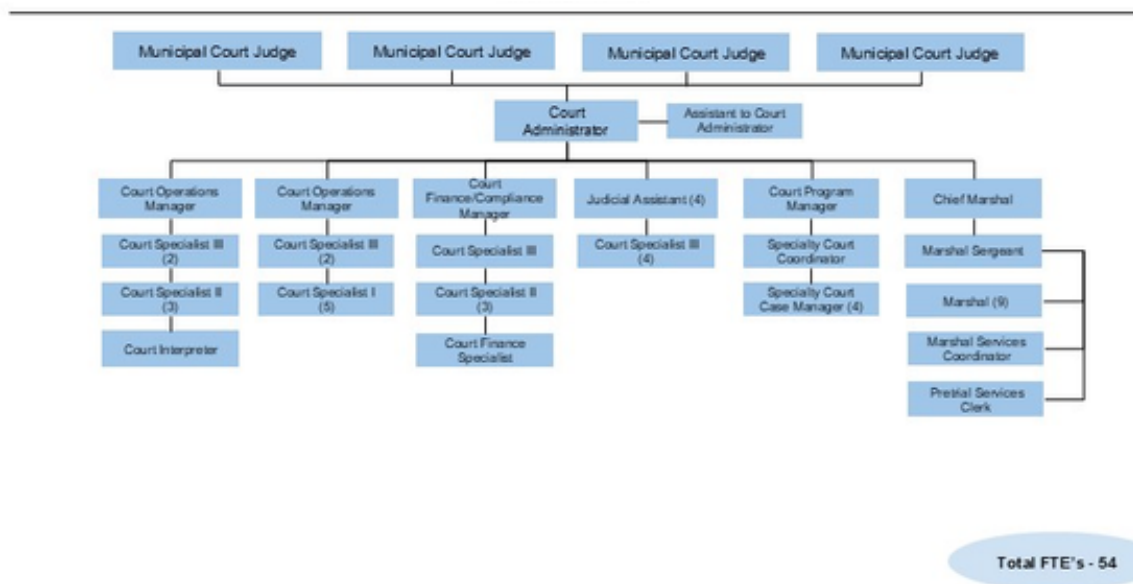
RMC works with a variety of criminal justice agencies, including the Reno Police Department (RPD), Washoe County Sheriff's Office, Reno City Attorney's Office, court-appointed legal defenders, private attorneys, victims' advocates, the Second Judicial District Court (appeals), and a variety of treatment 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 swiftly adopted remote technologies enhancing operations and ensuring access to justice.

Municipal Court

Organizational Chart



By the Numbers

- **1,028** Pretrial violations
- **59%** treatment court acceptance rate
- **89** mental health evaluations
- **128** competency evaluations to date

Core Services

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.

Service Delivery Measures

Core Service Alignment	Measure	FY25 Actual	FY26 Estimate	FY27 Target	Strategic Priority Alignment
Judicial	Case processing – cases filed	27,707	29,000	30,000	Legal Obligation
Judicial	Case processing: case clearance rate	99%	100%	100%	Legal Obligation
Judicial	Electronic documents filed	3689	4000	4000	Legal Obligation
Program & Services Management	Inbound emails from defendants	19,097	20,000	20,000	Government Effectiveness
Program & Services Management	Inbound phone calls	10,011	10,000	10,000	Government Effectiveness
Program & Services Management	Online chat	1,478	1,200	1,200	Government Effectiveness
Program & Services Management	Online Payments	8,544	8,000	8,000	Governance Effectiveness
Judicial Proceedings	Pretrial Services	960	1,000	1,000	Legal Obligation/Safe Community
Specialty Courts	Specialty Court: Graduates	94	103	114	Quality of Life/Safe Community
Specialty Courts	Specialty Court: Participants enrolled	536	*174	*191	Quality of Life/Safe Community
Program & Services Management	Virtual Clerk/Virtual Public Counter	5,274	5,500	5,500	Government Effectiveness

*Reduction reflects the closure of the Community Court Program.

Top Accomplishments from FY26

1. In conjunction with our payment vendor, RMC implemented an AI-powered call center to improve client service and operational efficiency.
2. Contracted with our vendor Court Call to enhance our Virtual Clerk system, with this new platform clients are able to upload and sign documents, eliminating the need to email documents back and forth. This enhancement has proven an almost a three-fold increase in the use of the platform.
3. Enhanced compliance strategies reduced outstanding balances and improved accountability.
4. Through partnerships, including with the Katie Grace Foundation, the Court established on-site resource spaces, 'Katie's Chambers' and CAMO-X, to provide Specialty Court participants with access to clothing, hygiene products, professional attire, and other essential items. These resources, which include both new and gently used goods such as household items, books, toys, and even MREs, help reduce barriers to treatment participation, employment readiness, and overall stability.

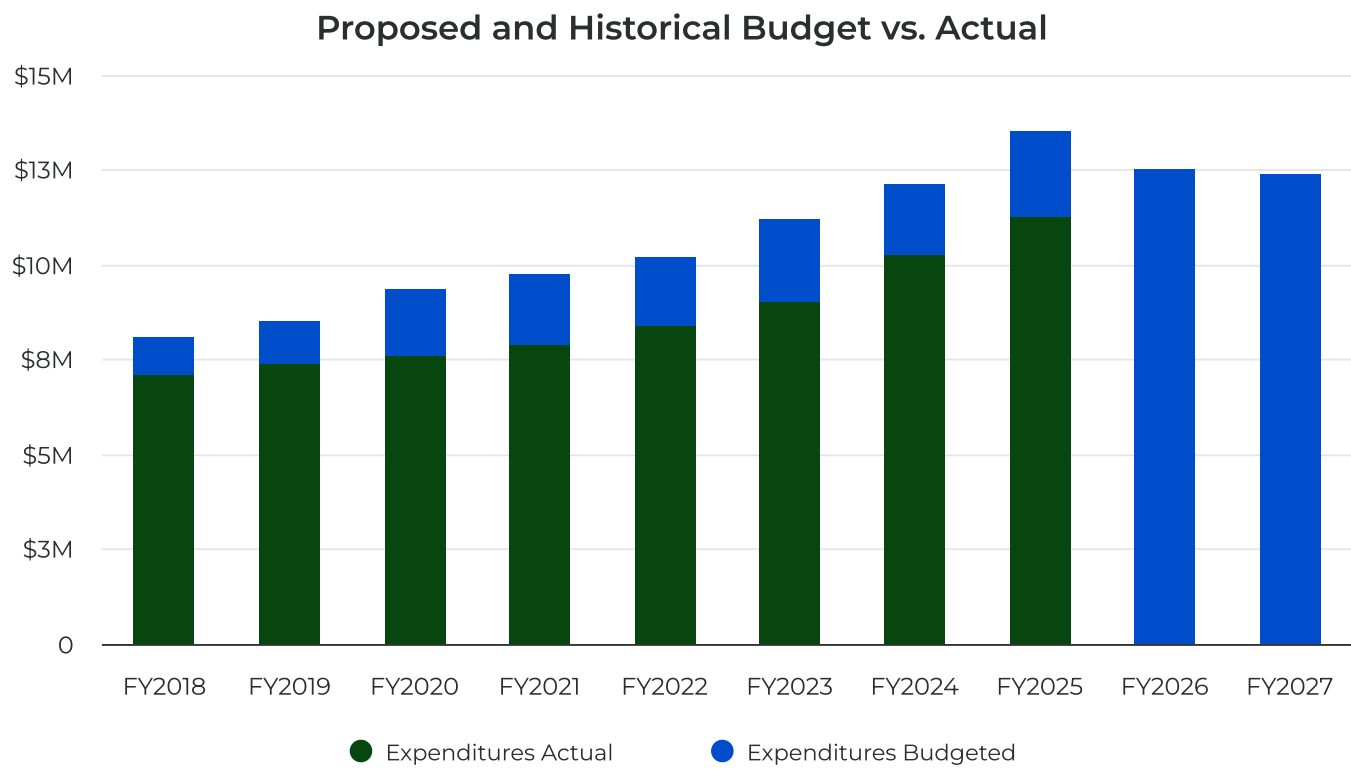
Major Initiatives for FY27

1. RMC will continue to evaluate and identify opportunities to improve equal access to justice with a focus on racial and economic equity, while advancing customer service enhancements that reduce wait times and improve the overall court user experience, including initiatives such as a Spanish-language AI call center and expanded digital payment platforms.
2. Implement a public and employee satisfaction survey to gauge and improve court performance and provide better customer and employee experience.
3. Implement a formalized onboarding program in conjunction with the City's PERFORM initiative.
4. Expanded treatment court capacity, increasing successful participant outcomes and supporting long-term community stability.
5. SC.2 NUISANCE CRIMES: Improve the City's approach to addressing nuisance crimes by strengthening coordination across prevention, enforcement, and prosecution of applicable laws and ordinances to reduce incidents year-over-year.

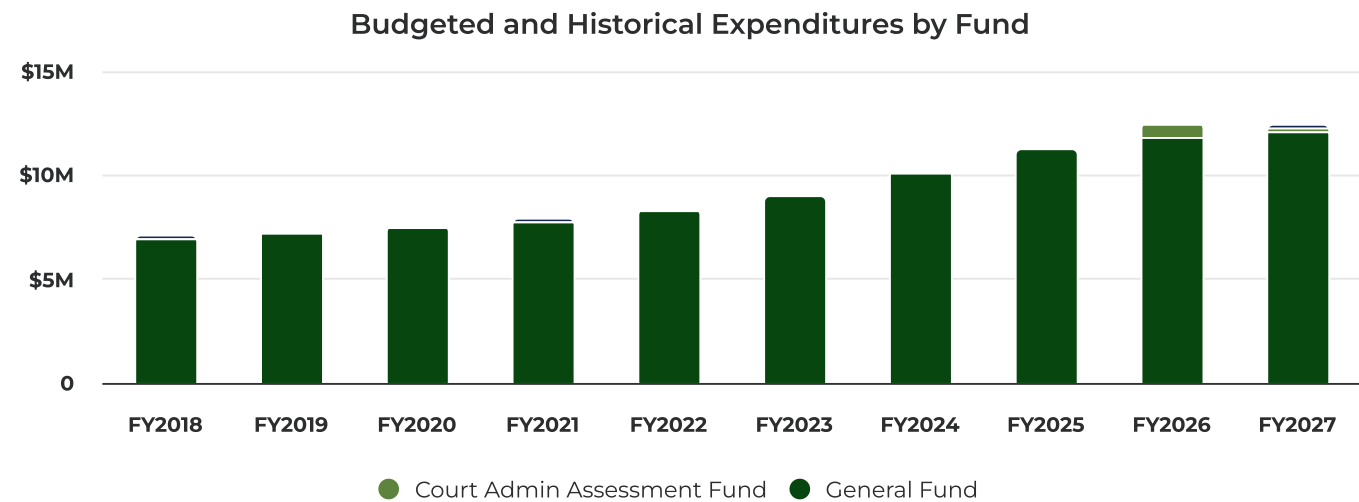


Financials

Expenditures Summary - Municipal Court



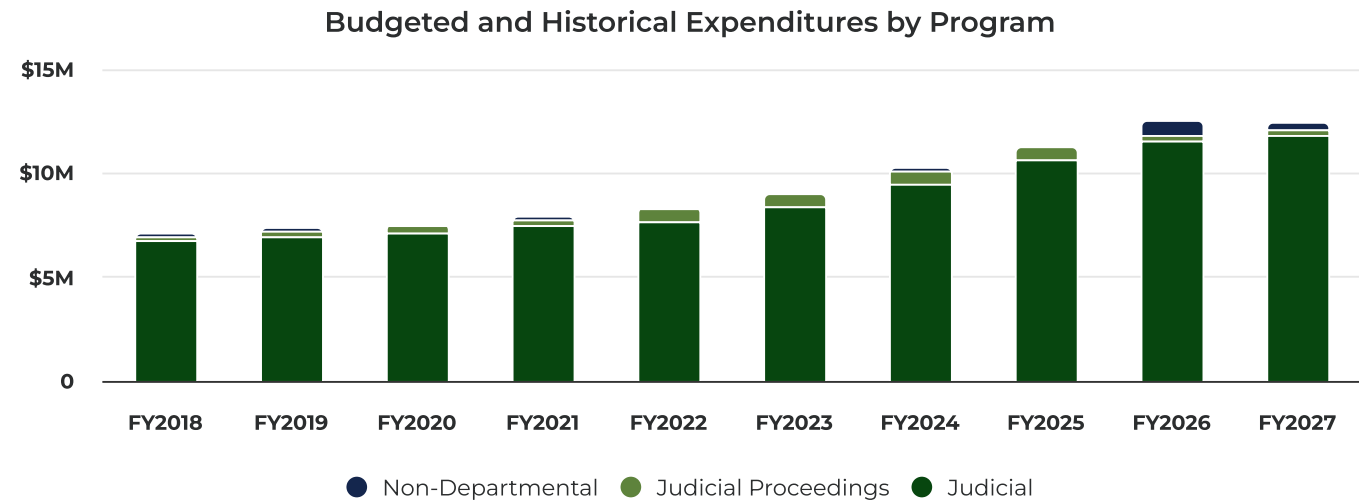
Expenditures by Fund - Municipal Court



Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
General Fund	\$ 8,950,683	\$ 10,034,486	\$ 11,223,444	\$ 11,394,600	\$ 12,106,612	2.94%
Court Admin Assessment Fund	-	\$ 171,711	\$ 4,565	\$ 873,400	\$ 175,000	-74.01%
Court Collection Fund	\$ 68,682	\$ 64,306	\$ 21,551	\$ 319,522	\$ 100,000	25.00%
Total Expenditures	\$ 9,019,365	\$ 10,270,503	\$ 11,249,560	\$ 12,587,522	\$ 12,381,612	-1.06%

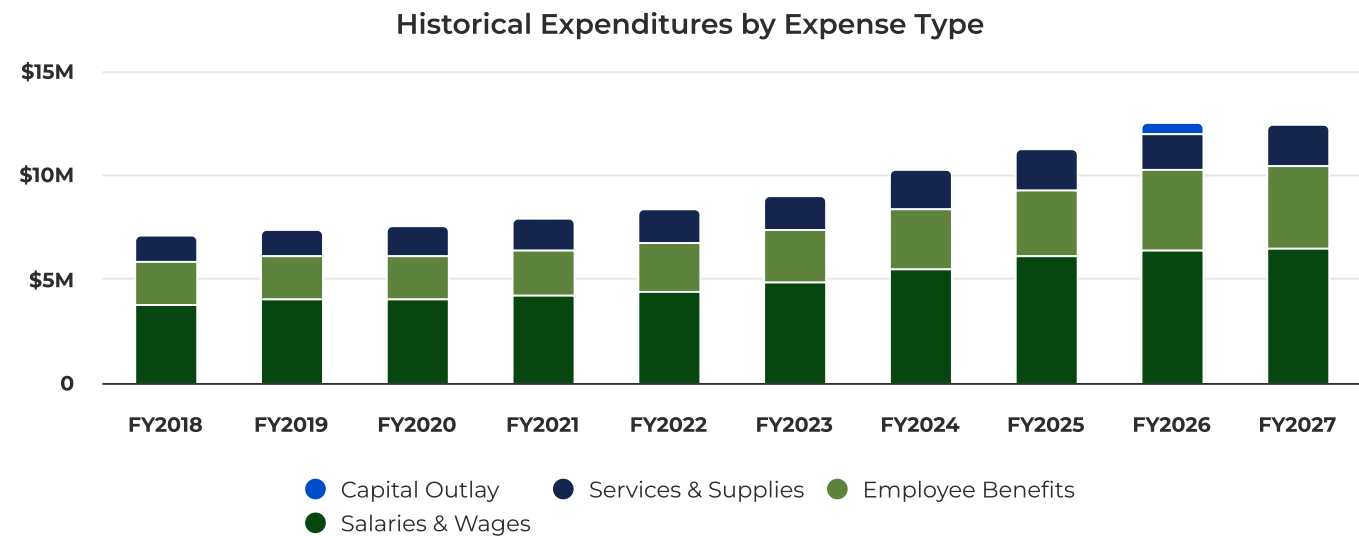
Expenditures by Program - Municipal Court



Expenditures by Sub Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Judicial	\$ 8,315,812	\$ 9,439,421	\$ 10,622,709	\$ 10,851,335	\$ 11,831,157	2.33%
Judicial Proceedings	\$ 634,872	\$ 595,065	\$ 600,735	\$ 543,265	\$ 275,455	38.66%
Non-Departmental	\$ 68,682	\$ 236,017	\$ 26,116	\$ 1,192,922	\$ 275,000	-63.50%
Total Expenditures	\$ 9,019,365	\$ 10,270,503	\$ 11,249,560	\$ 12,587,522	\$ 12,381,612	-1.06%

Expenditures by Expense Type - Municipal Court



Expenditures by Expense Type

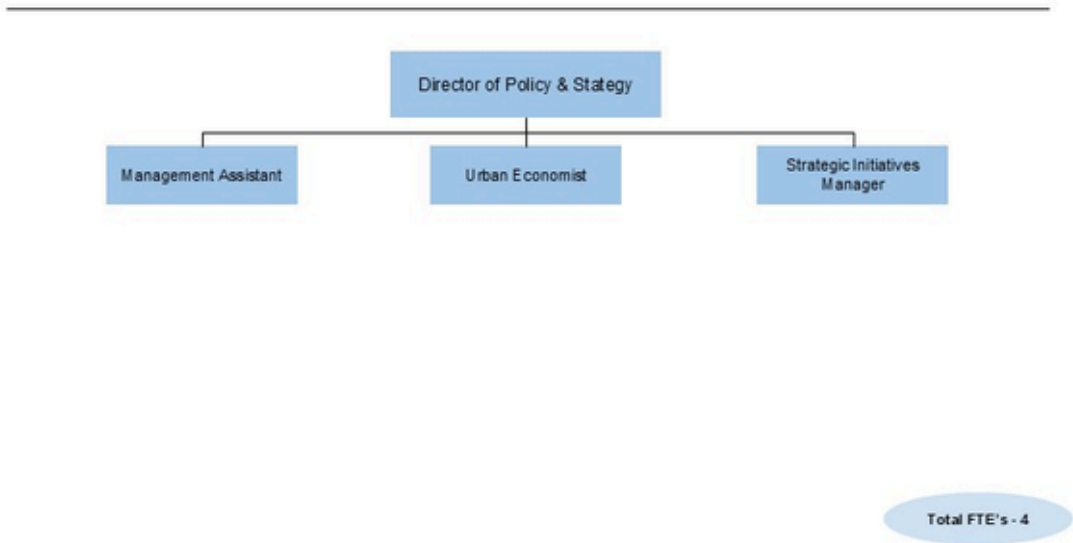
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Salaries & Wages	\$ 4,821,705	\$ 5,463,344	\$ 6,111,971	\$ 6,057,192	\$ 6,478,363	1.91%
Employee Benefits	\$ 2,529,660	\$ 2,879,421	\$ 3,165,320	\$ 3,463,490	\$ 3,956,235	2.40%
Services & Supplies	\$ 1,668,001	\$ 1,927,738	\$ 1,972,268	\$ 2,368,440	\$ 1,947,014	8.46%
Capital Outlay	-	-	-	\$ 698,400	-	-100.00%
Total Expenditures	\$ 9,019,365	\$ 10,270,503	\$ 11,249,560	\$ 12,587,522	\$ 12,381,612	-1.06%

Office of Policy & 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 and government affairs and intergovernmental relations.

Office of Policy & Strategy
Organizational Chart



By the Numbers

- **88** Council briefings hosted for policy, financial, budget & legislative updates
- **15** economic updates & research memos published (Through April of FY26)
- **200** metrics tracked through organizational performance management efforts
- **146** CLEAR previews and recaps sent (Through March of FY26)

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.



Service Delivery Measures

Core Service Alignment	Measure	FY25 Actual	FY26 Estimate	FY27 Target	Strategic Priority Alignment
Strategic Planning and Organizational Performance Management	Percentage of approved City strategic major opportunity areas met or on track	NA	NA	70%	Government Effectiveness
Government Affairs and Intergovernmental Relations	Percentage of bills that had final outcomes aligned with the Council's legislative platform	80%	NA	60%	Government Effectiveness
Strategic Planning and Organizational Performance Management	Percentage of departments complying in organizational performance management via service delivery measure reporting	NA	100%	100%	Government Effectiveness
Government Affairs and Intergovernmental Relations	Percentage of GA-assisted bills that had final outcomes aligned with the Council's legislative platform	87%	NA	70%	Government Effectiveness
Strategic Planning and Organizational Performance Management	Percentage of SDMI measures evaluated by the data advisory group	NA	NA	100%	Government Effectiveness
Long-Range and Economic and Policy Analysis	Reduce fiscal impact of unfunded mandates identified in proposed legislation compared to adopted legislation	\$4m	NA	Reduce	Fiscal Stewardship

Top Accomplishments from FY26

1. Updated the City's strategic plan, outlining specific projects and initiatives to be achieved between FY27-29 accompanied by a consistent implementation and reporting framework to promote accountability.
2. Presented to 29 boards and groups to educate on the City's key revenues sources and published public educational resources.
3. Launched the City's Legislative and External Agenda Review (CLEAR) program to regularly monitor direct and indirect impacts from regional boards and commissions and the legislative interim committees.
4. Instituted a new organizational performance management and reporting framework called the Service Delivery Measure Initiative to monitor progress of city initiatives and track service delivery trends.

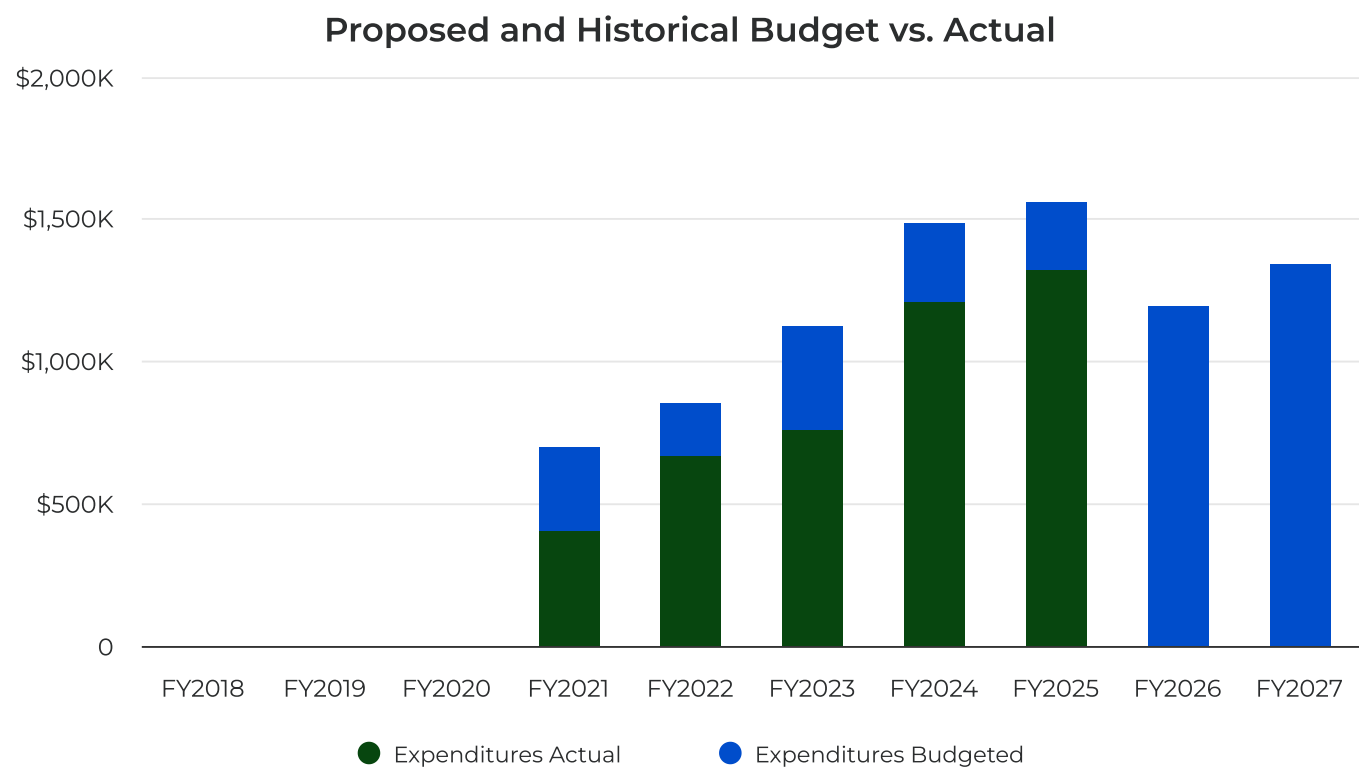
Major Initiatives for FY27

1. Further align the City's strategic planning and organizational performance management efforts to foster more intentional use of data to drive the work the City of Reno delivers to the community.
2. FS.2 REVENUE REFORM: Advance revenue reform initiatives to increase City revenue to sustain and expand services for the community.
3. FS.3 REDUCE SUBSIDIES: Reduce subsidies to other entities for services covered by their dedicated funding sources.
4. LO.2 CORE SERVICES: Define and evaluate the City's required and discretionary service responsibilities and re-focus the organization on core programs.
5. SC.1 COORDINATED FIRE SERVICES: Complete the legislatively required regional fire study by December 31, 2026 and continue regional coordination of fire and emergency services to improve service delivery to our community

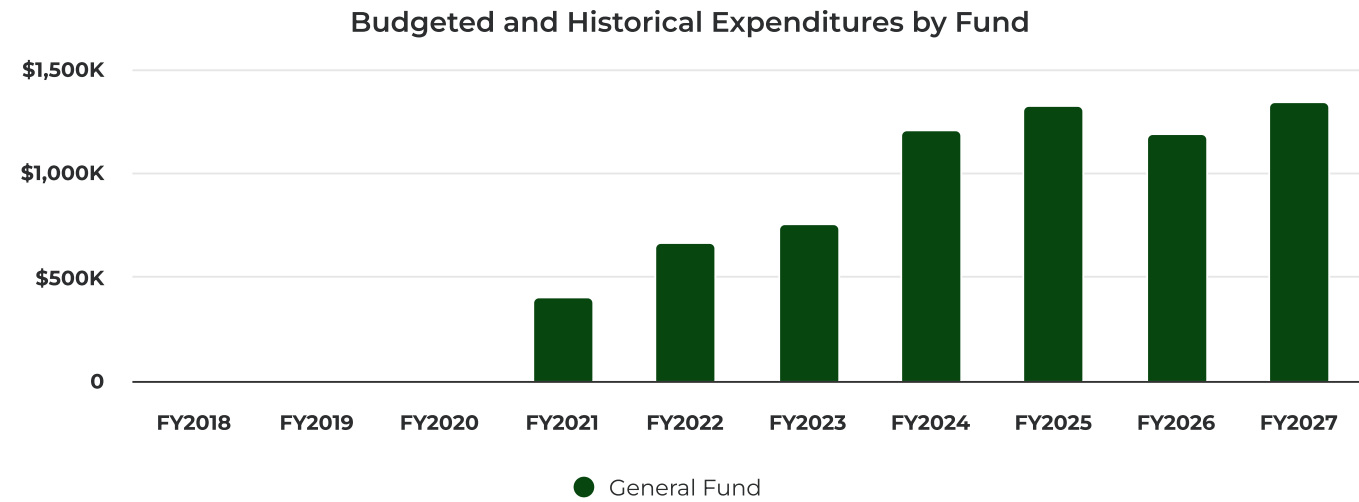


Financials

Expenditures Summary - Office of Policy & Strategy



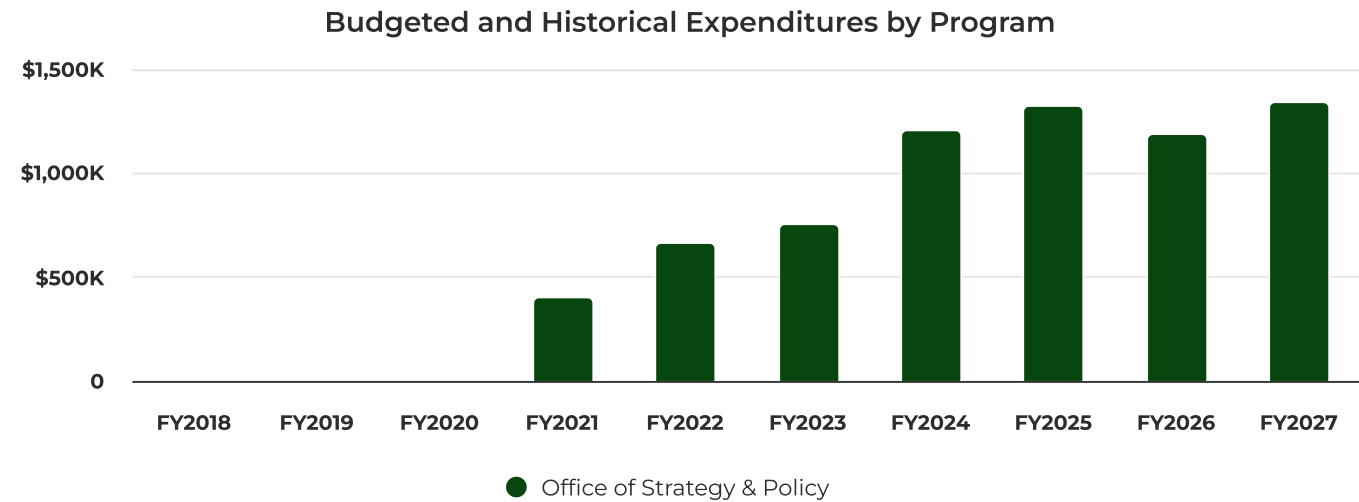
Expenditures by Fund - Office of Policy & Strategy



Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
General Fund	\$ 757,514	\$ 1,207,786	\$ 1,321,051	\$ 1,224,700	\$ 1,341,642	12.53%
Total Expenditures	\$ 757,514	\$ 1,207,786	\$ 1,321,051	\$ 1,224,700	\$ 1,341,642	12.53%

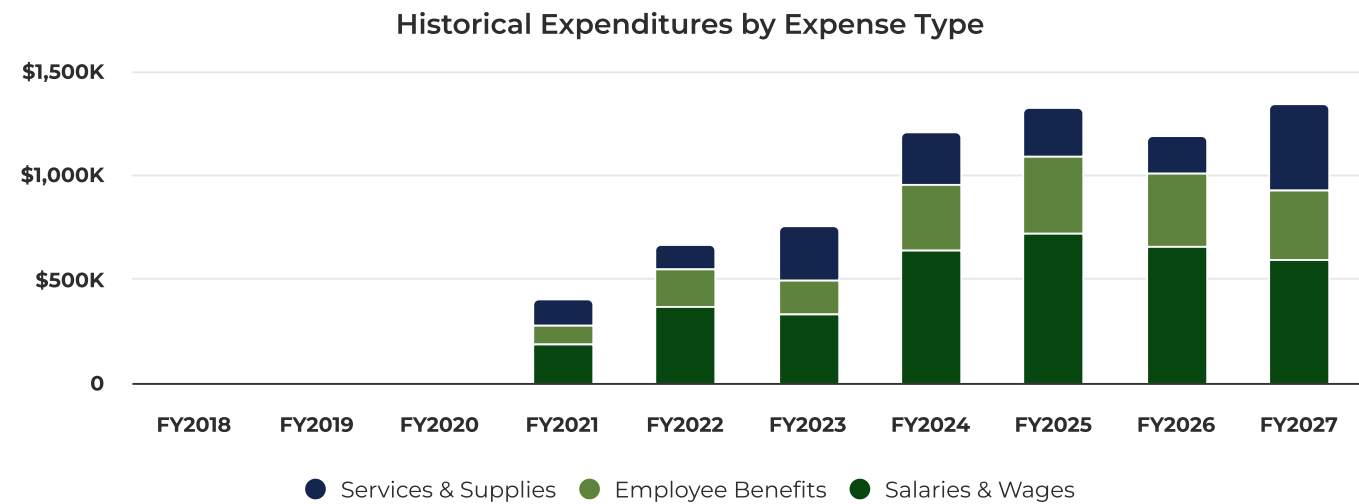
Expenditures by Program - Office of Policy & Strategy



Expenditures by Sub Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Office of Strategy & Policy	\$ 757,514	\$ 1,207,786	\$ 1,321,051	\$ 1,224,700	\$ 1,341,642	12.53%
Total Expenditures	\$ 757,514	\$ 1,207,786	\$ 1,321,051	\$ 1,224,700	\$ 1,341,642	12.53%

Expenditures by Expense Type - Office of Policy & Strategy



Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Salaries & Wages	\$ 333,903	\$ 637,652	\$ 715,249	\$ 646,418	\$ 594,407	-9.45%
Employee Benefits	\$ 156,919	\$ 318,308	\$ 369,278	\$ 344,190	\$ 335,482	-5.28%
Services & Supplies	\$ 266,692	\$ 251,827	\$ 236,524	\$ 234,092	\$ 411,753	126.73%
Total Expenditures	\$ 757,514	\$ 1,207,786	\$ 1,321,051	\$ 1,224,700	\$ 1,341,642	12.53%

Parks & Recreation

Overview

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

Mission Statement

Enrich our community through excellent services.

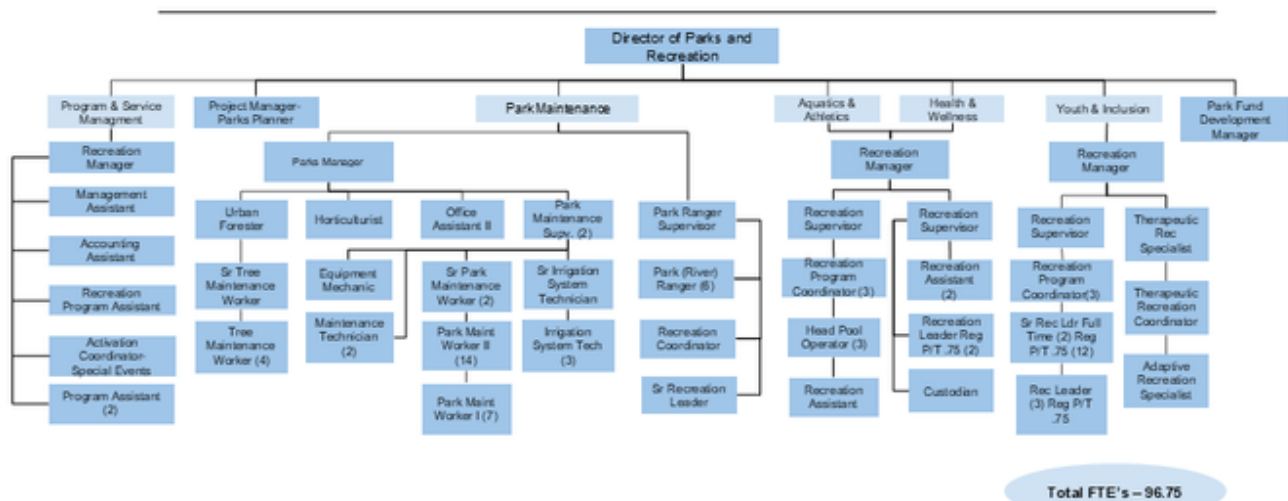
To provide well-maintained parks and exceptional recreational experiences for the Reno community through programs, facilities, and events that focus on safety, wellness, social, and cultural benefits which are sustainable, enhance the quality of life, and promote economic vitality.

Vision Statement

Build a better future and memorable experiences for all through P.L.A.Y. (Parks | Leisure | Activities | You)

Parks & Recreation

Organizational Chart



By the Numbers

- Park Rangers – **90%** All Clear on Arrival for park inspections
- Adult Sports – **100%** Cost Recovery
- Sierra Kids – **110%** Cost Recovery
- Park Activation – **20%** Increase in Shelter Reservations



Core Services

Parks 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.

Aquatics

The Aquatics Division operates five public pools, and its primary purpose is to teach water safety through year-round swim lessons, fitness classes, and recreational swim opportunities that promote health and wellness and quality of life.

Athletics and Outdoor Recreation

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.

Park Planning and Activations

The Park Planning and Activation Division manages park planning, capital project development, and construction of park facilities while overseeing the Park and River Ranger program to support safety, stewardship, and visitor experience; leads park activation strategies that expand equitable access to recreation through initiatives such as Rolling Recreation, activate underserved areas and parks without recreation centers, and create community and business opportunities in parks that enhance vibrancy, utilization, and service delivery outcomes.

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.

Inclusion & Adaptive Services

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.

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.

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.

Youth Development

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.

Service Delivery Measures

Core Service Alignment	Measure	FY25 Actual	FY26 Estimate	FY27 Target	Strategic Priority Alignment
Capital Project Improvements	The department will use RCT funds to complete high-priority capital projects at six neighborhood parks within their respective fee districts.	100%	100%	100%	Well-Maintained City Infrastructure
Parks Administrative Services	A new Financial Sustainability Policy will be implemented to guide budgeting, cost recovery, and long-term planning in alignment with PROS and Council priorities.	75%	90%	100%	Fiscal Stewardship
Parks Administrative Services	Three endowment campaigns will be launched to provide perpetual funding for sliding scale access, playground replacement, and water safety lessons.	-	75%	100%	Fiscal Stewardship
Park Planning & Activations	The Park Ranger program will expand along the Truckee River to improve safety, visibility, public engagement, and data-informed planning.	50%	100%	100%	Access to Natural Spaces Safe Community
Park Planning & Activations	The department will continue advancing all ten PROS Plan goals with a focus on sustainable funding and enhanced parks and facilities.	45%	55%	65%	Government Effectiveness
Aquatics	Number of participants enrolled in swimming lessons FY26 target = 2,500	3,288	4,139	4,346 (5%)	Fiscal Stewardship Quality of Life
Youth Development	The number of participants enrolled for Sierra Kids programming. FY26 Target = 1,800	2,734	5,805	6,095 (5%)	Fiscal Stewardship Quality of Life
Athletics & Outdoor Recreation	Rolling Recreation programming engagement reach. FY26 Target = 1,500	1,638	2,981	3,130 (5%)	Safe Community Access to Natural Spaces Quality of Life
Park Maintenance	Percentage of park irrigation and sprinkler issues resolved within 5 days of request.	N/A	90%	90%	Well-Maintained City Infrastructure
Park Maintenance	Percentage of park trash, vegetation, and lighting issues resolved within 28 days of request.	43%	90%	90%	Infrastructure Quality of Life

Park Planning & Activations	Percentage of homeless concerns addressed by Rangers within 14 days of request	N/A	90% (165 Cases as of 4/26/2026)	90%	Safe Community Access to Natural Spaces Quality of Life
Park Planning & Activations	Percentage of Truckee River concerns addressed by Rangers within 14 days of request.	90%	90%	90%	Safe Community Access to Natural Spaces
Park Planning & Activations	Percentage of Ranger patrols resulting in an area clear or normal upon arrival.	N/A	70%	70%	Safe Community Access to Natural Spaces
Urban Forestry	Ratio of public trees planted vs. removed FY26 Target = 1:1.75 Ratio	2:1	1:1:1	1:1.75	Well-Maintained City Infrastructure
Urban Forestry	Percent of tree crew time spent on scheduled pruning to meet the annual cycle.	30%	15%	15%	Well-Maintained City Infrastructure

Top Accomplishments from FY26



1. Implemented a sliding scale discount pricing structure for recreation programs to improve equitable access while increasing overall revenue generation and aligning with the Department's Financial Sustainability Policy.
2. Launched the donor wall program at Moana Springs Community Aquatics and Fitness Center, establishing a new opportunity for community recognition and philanthropic support.
3. Centralized oversight and coordination of the City's Special Events program, improving cross-departmental alignment, permitting processes, and operational consistency for community events.
4. Advanced implementation of the Parks, Recreation, and Open Space (PROS) Master Plan, including coordination with consultants, stakeholder engagement, and development of the Park District Service Plan to support regional service delivery and governance.
5. Advanced capital improvement projects across the park system, including completion of the Mira Loma Sports Courts conversion, Barbara Bennett Park basketball court resurfacing, National Fitness Campaign courts at Brodhead and Damonte Ranch, ADA restroom upgrades, Canyon Creek Park path replacement, Reno Tennis Center Phase II repairs, Mayor's Park Phase III, and the Miguel Ribera Playground, with the Wilkinson Park Dog Park currently under construction.

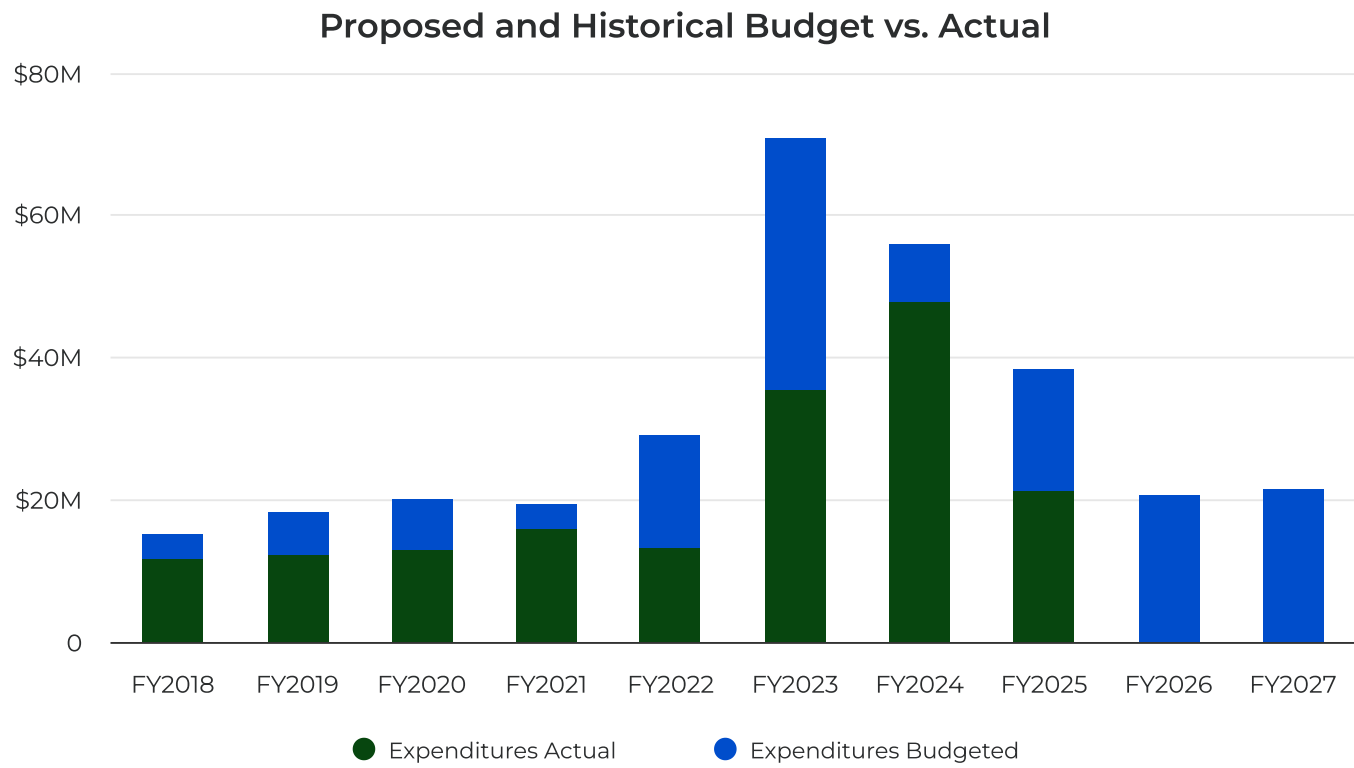
Major Initiatives for FY27

1. NS.1 Parks District: Complete the regional parks service plan and pursue a regional parks model to increase funding, provide streamlined governance and maintenance responsibilities to build, maintain, and enhance public parks.
2. NS.2 Truckee River: Improve public access to and activation of the Truckee River by enhancing river safety, cleanliness, and accessibility.
3. SC.2 NUISANCE CRIMES: Improve the City's approach to addressing nuisance crimes by strengthening coordination across prevention, enforcement, and prosecution of applicable laws and ordinances to reduce incidents year-over-year.
4. FS.1 Structurally Balanced Budget: Achieve a structurally balanced budget where recurring revenues are greater than or equal to recurring expenditure in the adopted budget.
5. WMI.2 Maintenance Assessment: Complete a full inventory, accurate condition assessment, and life cycle analysis of all City-owned assets.



Financials

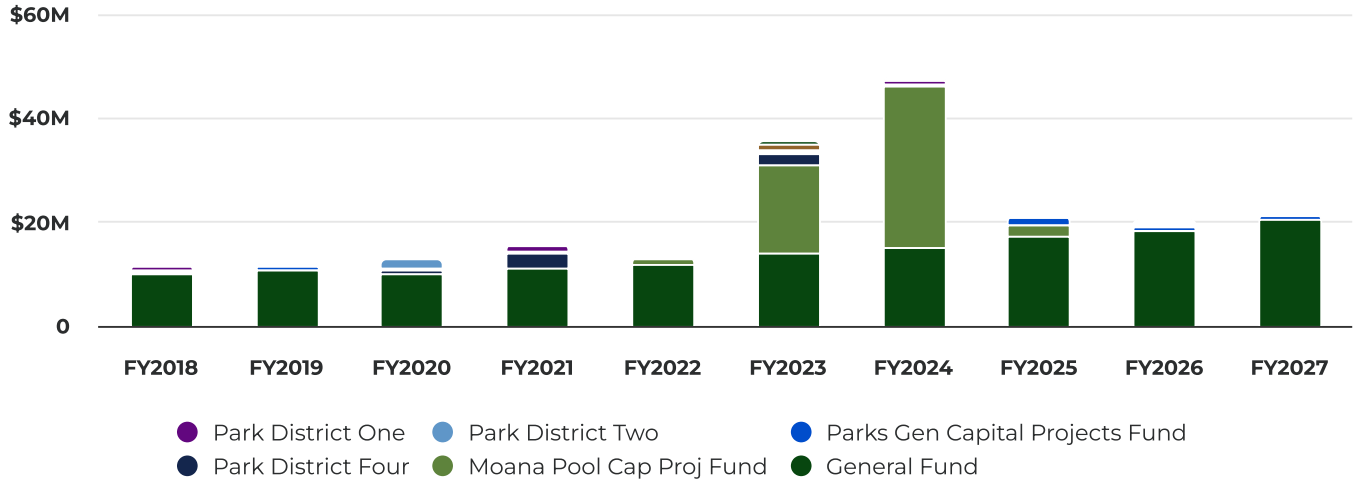
Expenditures Summary - Parks & Recreation



Budget and expenditure amounts for FY23-25 include one-time costs for the construction of the Moana Springs Community Aquatics and Fitness Center.

Expenditures by Fund - Parks & Recreation

Budgeted and Historical Expenditures by Fund

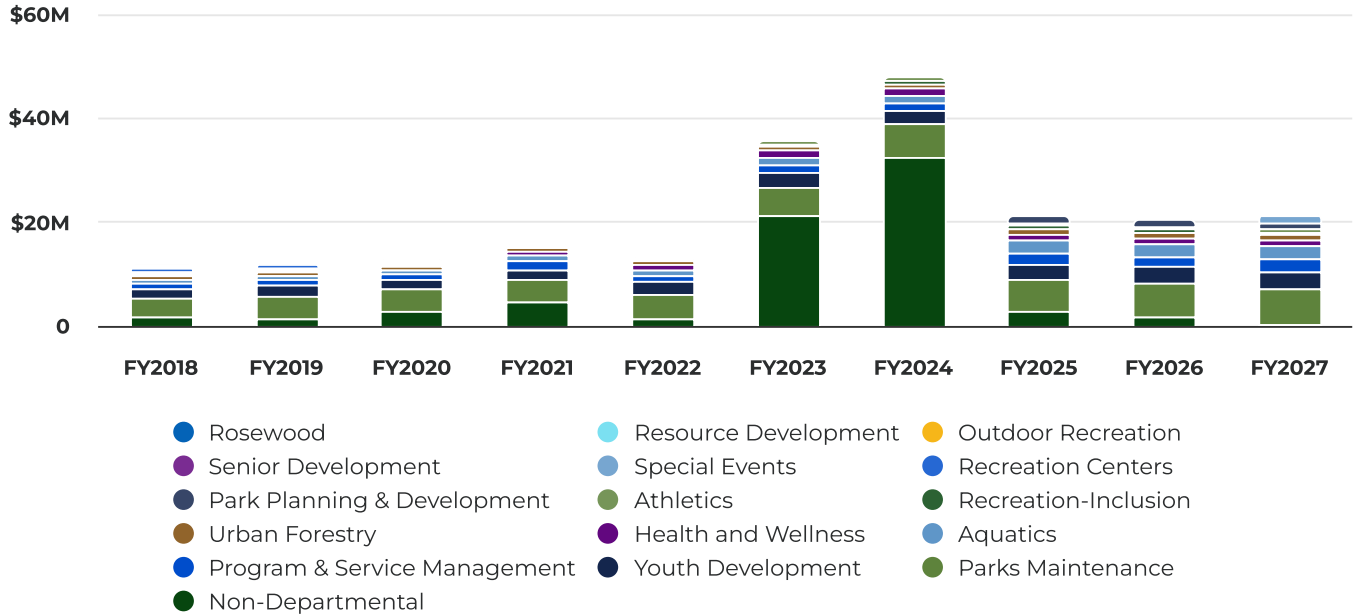


Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
General Fund	\$ 14,082,359	\$ 14,995,141	\$ 17,331,455	\$ 17,369,642	\$ 20,511,856	12.66%
Grant Funded Capital Projects	-	\$ 14,438	\$ 1,192	\$ 53,005	-	-
Parks Gen Capital Projects Fund	\$ 547,283	\$ 439,350	\$ 1,299,454	\$ 1,494,123	\$ 700,000	-12.50%
Moana Pool Cap Proj Fund	\$ 16,773,766	\$ 30,980,999	\$ 1,846,556	\$ 1,232,392	-	-
ARPA-ARRA Grants Capital Project	\$ 1,306,298	\$ 428,961	\$ 34,554	\$ 195,253	-	-100.00%
Park District One	\$ 97,706	\$ 539,712	\$ 246,268	\$ 300,000	-	-100.00%
Park District Two	\$ 21,514	-	\$ 12,410	\$ 188,706	\$ 150,000	-
Park District Three	\$ 510,198	\$ 147,930	\$ 76,061	\$ 490,000	\$ 100,000	-79.59%
Park District Four	\$ 2,118,697	\$ 200,000	\$ 299,732	\$ 832,908	-	-100.00%
Park District Five	-	-	-	\$ 350,000	\$ 15,000	-95.71%
Total Expenditures	\$ 35,457,822	\$ 47,746,531	\$ 21,147,682	\$ 22,506,029	\$ 21,476,856	4.91%

Expenditures by Program - Parks & Recreation

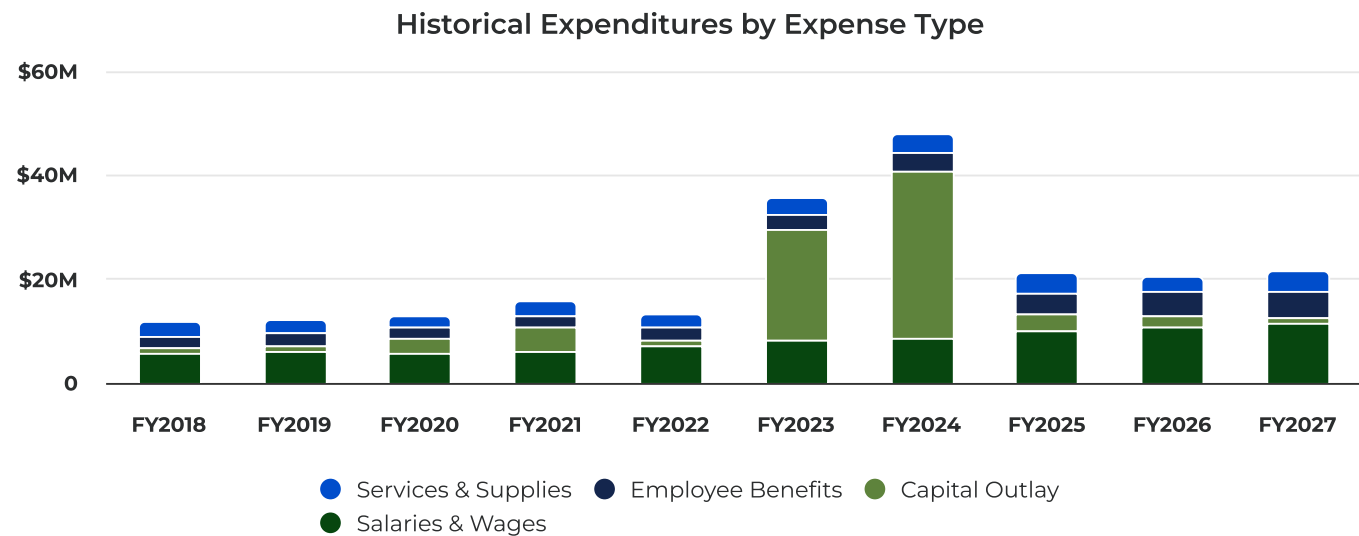
Budgeted and Historical Expenditures by Program



Expenditures by Sub Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Program & Service Management	\$ 1,481,805	\$ 1,375,910	\$ 2,405,127	\$ 1,622,744	\$ 2,677,429	41.49%
Park Planning & Development	-	\$ 32,039	\$ 1,283,258	\$ 1,513,065	\$ 1,169,663	-19.68%
Parks Maintenance	\$ 5,580,594	\$ 6,317,161	\$ 6,457,798	\$ 6,655,478	\$ 6,951,495	3.47%
Urban Forestry	\$ 702,118	\$ 700,033	\$ 929,855	\$ 936,577	\$ 960,300	1.85%
Health and Wellness	\$ 1,336,418	\$ 1,362,665	\$ 1,258,088	\$ 1,301,224	\$ 1,159,925	-7.66%
Aquatics	\$ 1,457,896	\$ 1,548,346	\$ 2,440,225	\$ 2,566,837	\$ 2,425,240	-5.50%
Athletics	\$ 503,880	\$ 553,057	\$ 542,792	\$ 461,912	\$ 536,995	2.08%
Recreation-Inclusion	\$ 603,383	\$ 722,214	\$ 687,103	\$ 733,205	\$ 629,150	5.62%
Youth Development	\$ 2,665,780	\$ 2,606,340	\$ 2,575,632	\$ 3,046,623	\$ 2,958,643	-2.30%
Rosewood	\$ 6,826	\$ 1,050	\$ 16,921	-	\$ 7,500	-70.22%
Outdoor Recreation	-	-	-	-	\$ 260,151	-
Non-Departmental	\$ 21,119,122	\$ 32,527,715	\$ 2,550,882	\$ 3,668,364	\$ 265,000	-81.91%
Special Events	-	-	-	-	\$ 1,475,365	-
Total Expenditures	\$ 35,457,822	\$ 47,746,531	\$ 21,147,682	\$ 22,506,029	\$ 21,476,856	4.91%

Expenditures by Expense Type - Parks & Recreation



Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Salaries & Wages	\$ 8,167,831	\$ 8,462,846	\$ 9,842,227	\$ 9,993,927	\$ 11,555,624	8.06%
Employee Benefits	\$ 3,080,275	\$ 3,424,786	\$ 3,946,103	\$ 4,348,405	\$ 4,876,540	2.70%
Services & Supplies	\$ 2,977,448	\$ 3,552,702	\$ 4,155,089	\$ 3,346,141	\$ 4,079,692	37.82%
Capital Outlay	\$ 21,232,267	\$ 32,306,196	\$ 3,204,263	\$ 4,817,556	\$ 965,000	-53.38%
Total Expenditures	\$ 35,457,822	\$ 47,746,531	\$ 21,147,682	\$ 22,506,029	\$ 21,476,856	4.91%

Police

Overview

The Reno 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 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.

Mission Statement

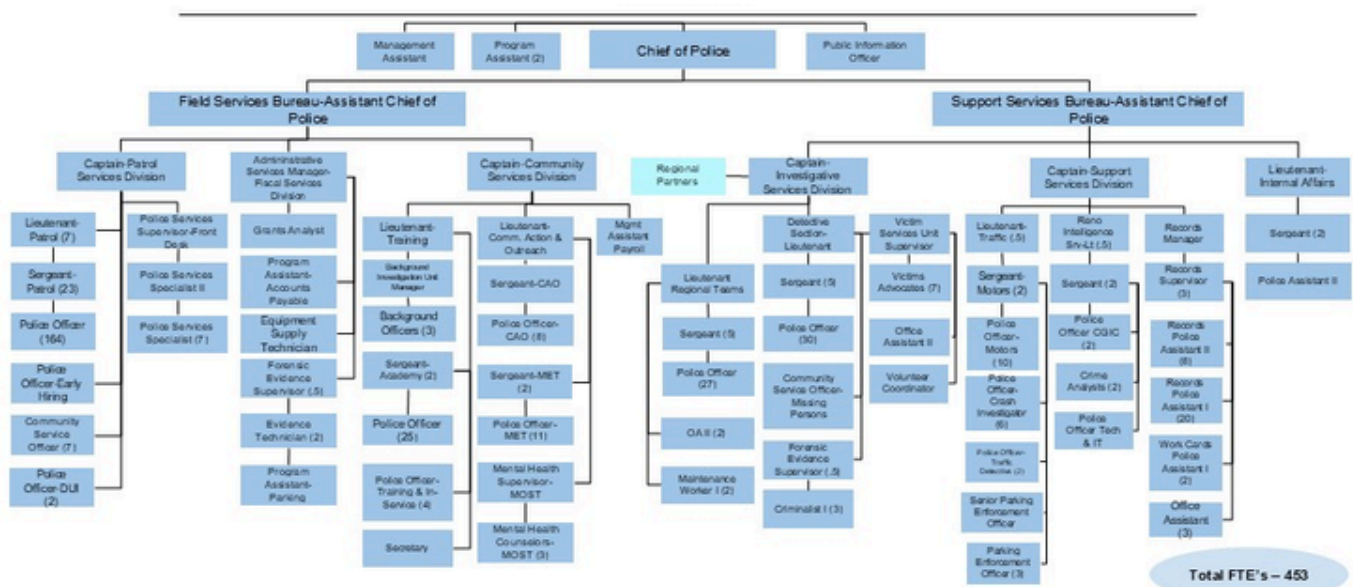
Provide all members of our community with professional, innovative police services to enhance safety and quality of life.

Vision Statement

Fostering community trust through honorable and ethical policing through a modern approach to policing, strong community partnerships, and empowered proactive staff.

Police

Organizational Chart



Core Services

Community Service Officers

Respond to citizen requests for non-emergency services in a prompt and cost-effective manner.

Crime Prevention—Patrol

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.

Mobile Engagement Team

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 Reno Partnership to manage and operate Business Improvement District-related activities.

Evidence and Forensics

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

Gang Investigations

Promote the safety of the community and a feeling of security among citizens, through intelligence gathering, enforcement and deterrence. Collaborate with local, state, and federal partners across all law enforcement jurisdictions on active investigations. 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.

Parking Services

Enforce city ordinances regarding parking violations and unoccupied, parked and abandoned vehicles.

Program and Services Management

Plan, administer, and coordinate the resources necessary to ensure cost-effective and efficient provisions to the 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 required by law. Provide a state-of-the-art record and corrections management automated reporting system.

Recruiting

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

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 services to the public by adequately training employees. Research information on advances in methods and techniques in policing. Monitor activities for compliance with departmental goals.

Service Delivery Measures

Core Service Alignment	Measure	FY25 Actual	FY26 Estimate	FY27 Target	Strategic Priority Alignment
Crime Prevention—Patrol; Mobile Engagement Team; Gang Investigations; Traffic	% of total sworn patrol activity that is proactive in nature compared to total calls.	46.37%	46.02%	50%	Safe Community; Quality of Life
Crime Prevention — Patrol; Recruiting; Traffic; Training;	Community wide total community policing events and engagements including social media and media availability	NA	Community Education Events: 24 Social Media Posts: 130 Media Standup/Availability: 12	Community Education Events: 30 Social Media Posts: 150 Media Standup/Availability: 15	Safe Community; Quality of Life
Crime Prevention—Patrol	Number of hours of shift coverage and after-shift overtime incurred per quarter in the patrol section	14,901 hours	19,483 hours	15,000	Safe Community; Quality of Life
Crime Prevention—Patrol; Mobile Engagement Team; Gang Investigations; Traffic	Year-over-year change in community-initiated calls for service in Downtown	11,014	10,498 (4.69% decrease in CFS)	9,973 (5% decrease)	Safe Community; Quality of Life
Crime Prevention—Patrol; Mobile Engagement Team; Gang Investigations; Traffic	Year-over-year change in violent, persons, property, and social-disorder crime categories in Reno.	Violent: 1,401 Homicide: 21 Property: 12,850 Social: 2,209 Persons: 5,000	Violent: 1,533 Homicide: 15 Property: 11,396 Social: 2,826 Persons: 6,063	Violent: 1,300 Homicide: 10 Property: 10,500 Social: 2,000 Persons: 5,000	Safe Community; Legal Obligations; Quality of Life

Top Accomplishments from FY26

1. Implementation of 5-year strategic plan initiatives, including public access forms for comments and suggestions, improvement of DEEDS model for community policing, and training for business owners to create business watch programs.
2. Initial roll-out of a new program to standardize the review and revision of policies, General Orders, procedures, and training manuals.
3. Continued work on Wellness Grant initiatives, to include completion of year 1 projects of the NRS required workout space, acquiring and implementing a virtual-reality training platform, and hosting a Resiliency Summit.
4. Expanded public-private partnerships through the use of technology to improve response to critical incidents.
5. Established the Drone as a First Responder program to ensure proper resources are deployed to calls for service.

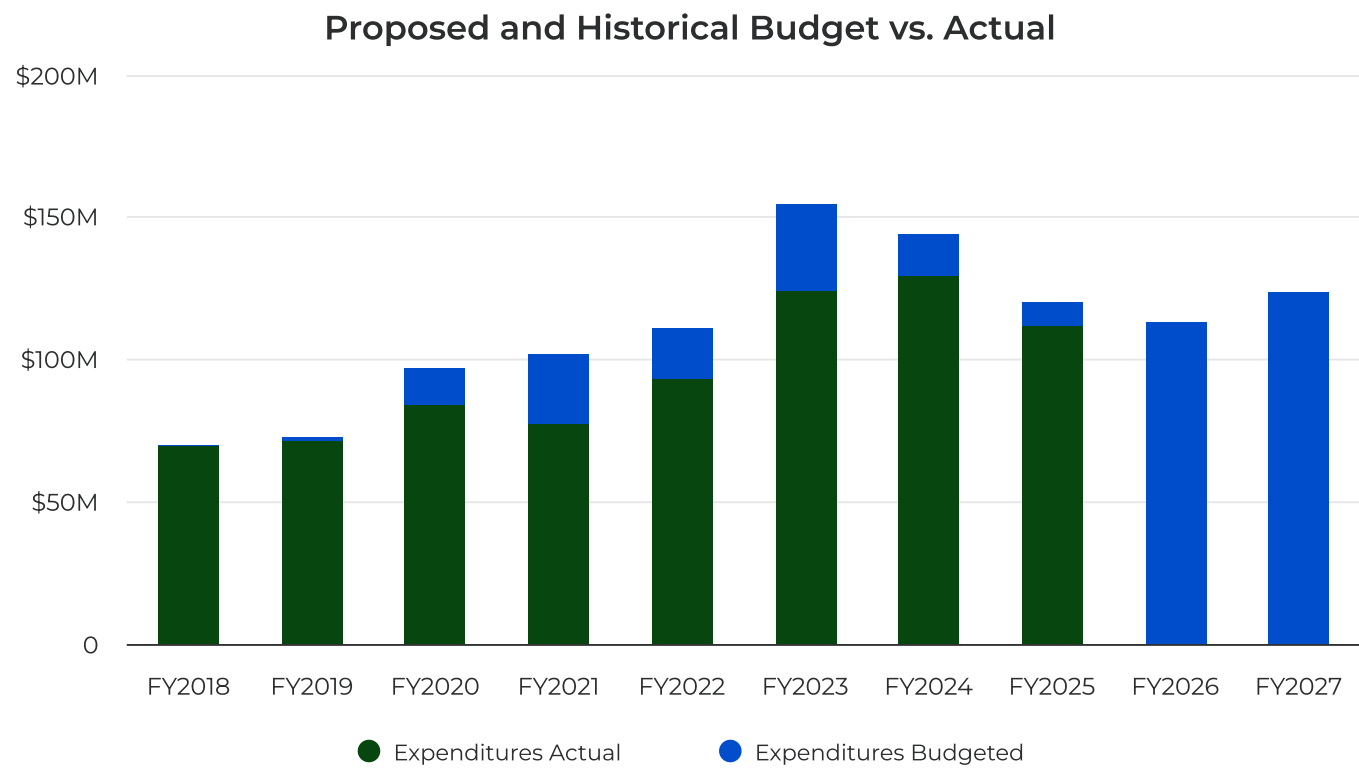
Major Initiatives for FY27

1. Expand the Drone as a First Responder program to cover more geographic areas and work towards a 24/7 operator schedule.
2. Begin work on implementing the community funding appropriation for the Real Time Information Center.
3. Continue to enhance officer knowledge, skills, and abilities relating to the acquired report writing tools and industry best practices and processes.
4. Roll out updated internal employee evaluation system, aligning with City of Reno Human Resources programs.
5. SC.2 NUISANCE CRIMES: Improve the City's approach to addressing nuisance crimes by strengthening coordination across prevention, enforcement, and prosecution of applicable laws and ordinances to reduce incidents year-over-year.



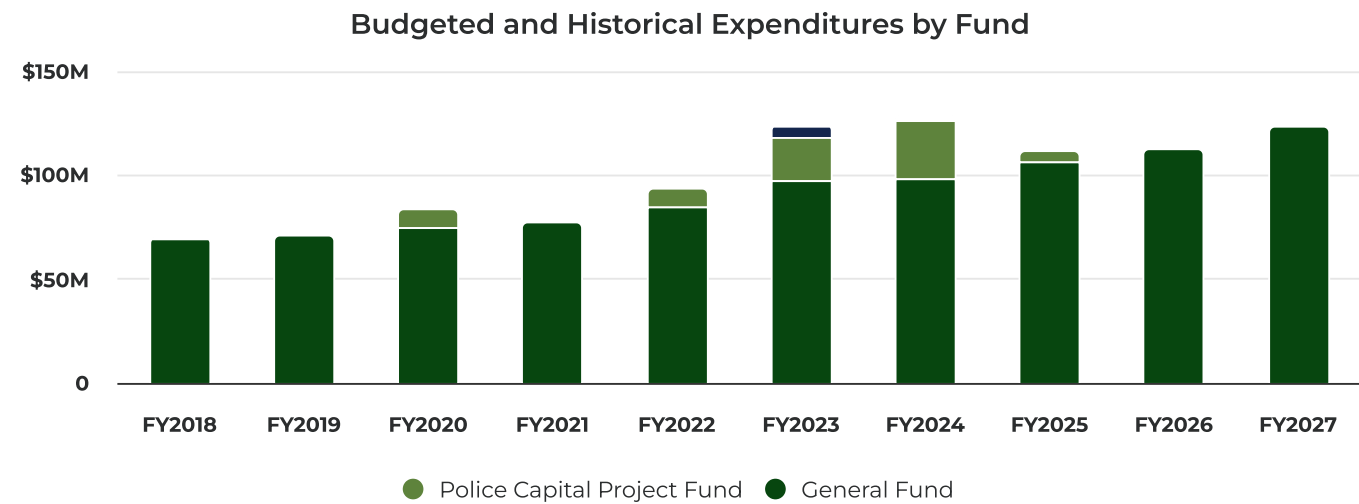
Financials

Expenditures Summary - Police



Budget and expenditure amounts for FY23-25 include one-time costs for the construction of the Public Safety Center.

Expenditures by Fund - Police

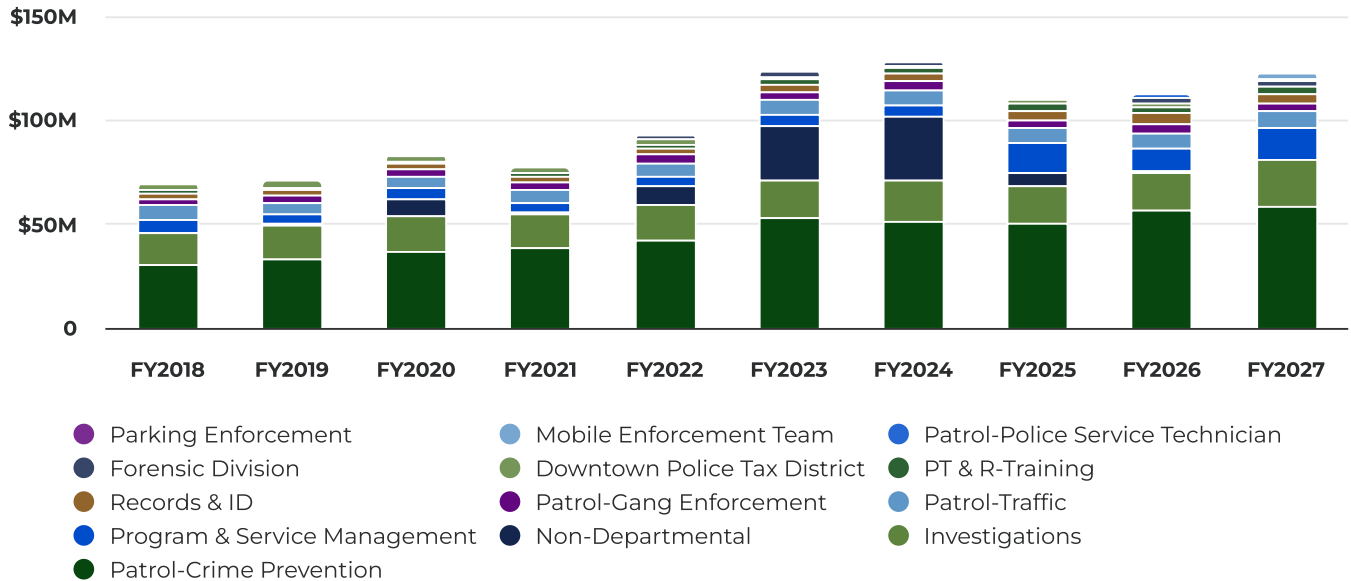


Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
General Fund	\$ 96,981,022	\$ 98,231,454	\$ 106,100,696	\$ 114,267,755	\$ 123,660,280	9.63%
State Asset Forfeiture Fund	\$ 31,807	\$ 107,478	\$ 65,309	\$ 37,673	-	-
DOJ Equitable Sharing Fund (Rpd)	\$ 88,449	\$ 141,716	\$ 348,290	\$ 1,104,383	\$ 100,000	-
Police Capital Project Fund	\$ 20,913,557	\$ 28,248,867	\$ 5,342,242	\$ 11,091	-	-
ARPA-ARRA Grants Capital Project	\$ 5,870,000	\$ 130,000	-	-	-	-
Police Facility Impact Fees Fund	-	\$ 1,400,000	-	-	-	-
Special Ad-Valorem Capital Tax	-	\$ 800,000	-	-	-	-
Total Expenditures	\$ 123,884,835	\$ 129,059,514	\$ 111,856,537	\$ 115,420,902	\$ 123,760,280	9.62%

Expenditures by Program - Police

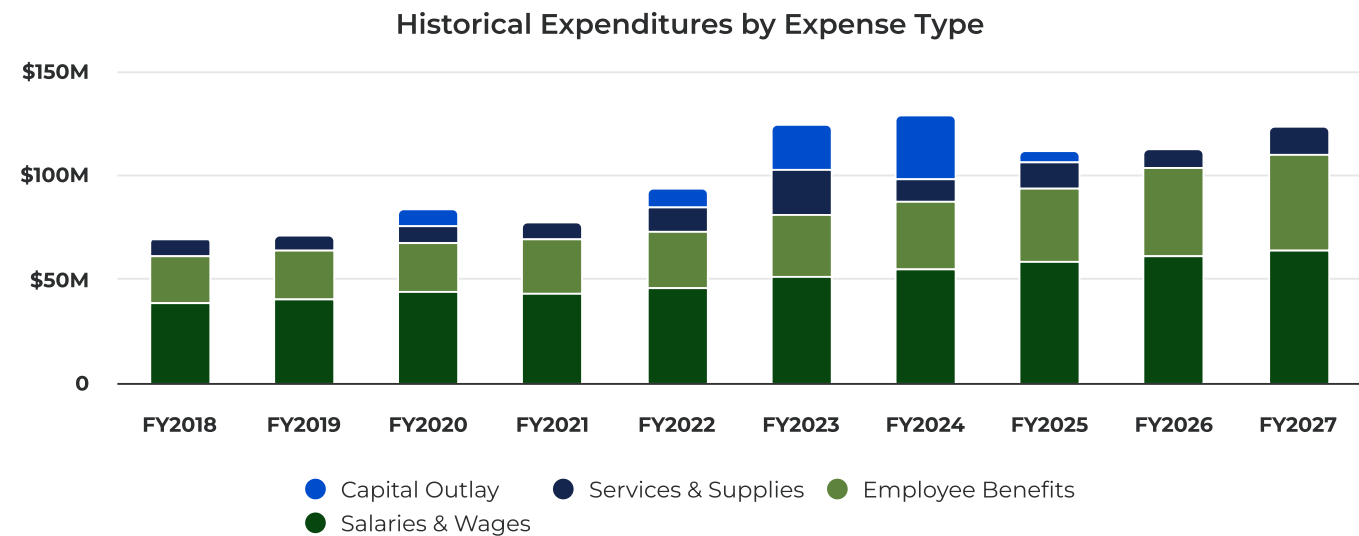
Budgeted and Historical Expenditures by Program



Expenditures by Sub Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Mobile Enforcement Team	-	-	-	-	\$ 2,972,681	-
Program & Service Management	\$ 4,838,849	\$ 5,505,358	\$ 14,579,423	\$ 11,389,389	\$ 15,378,301	35.91%
Records & ID	\$ 3,600,284	\$ 4,004,976	\$ 4,529,297	\$ 4,777,962	\$ 4,453,172	-6.80%
Downtown Police Tax District	\$ 1,744,870	\$ 1,399,064	\$ 1,968,385	\$ 2,073,246	-	-100.00%
Patrol-Crime Prevention	\$ 52,549,698	\$ 51,425,652	\$ 50,103,030	\$ 54,447,500	\$ 58,696,775	4.00%
Patrol-Gang Enforcement	\$ 3,921,878	\$ 4,062,481	\$ 3,909,885	\$ 4,567,242	\$ 4,003,857	-12.28%
Patrol-Police Service Technician	\$ 842,574	\$ 821,630	\$ 1,052,847	\$ 1,169,483	\$ 1,268,226	8.44%
Patrol-Traffic	\$ 7,224,416	\$ 7,570,623	\$ 7,199,126	\$ 7,787,477	\$ 8,012,064	7.30%
Forensic Division	\$ 2,005,927	\$ 1,806,466	\$ 1,201,536	\$ 4,636,231	\$ 2,759,194	2.73%
Investigations	\$ 17,959,668	\$ 19,058,073	\$ 18,282,921	\$ 19,575,608	\$ 21,925,050	18.52%
PT & R-Training	\$ 2,292,857	\$ 2,577,133	\$ 3,274,246	\$ 3,030,762	\$ 3,263,866	9.02%
Parking Enforcement	-	-	-	\$ 812,855	\$ 927,094	14.22%
Non-Departmental	\$ 26,903,813	\$ 30,828,060	\$ 5,755,841	\$ 1,153,147	\$ 100,000	-
Total Expenditures	\$ 123,884,835	\$ 129,059,514	\$ 111,856,537	\$ 115,420,902	\$ 123,760,280	9.62%

Expenditures by Expense Type - Police



Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Salaries & Wages	\$ 51,339,509	\$ 54,663,120	\$ 57,991,084	\$ 60,938,375	\$ 63,491,811	4.73%
Employee Benefits	\$ 29,248,493	\$ 32,600,461	\$ 35,801,650	\$ 41,970,739	\$ 45,906,794	6.83%
Services & Supplies	\$ 22,048,259	\$ 10,924,350	\$ 12,185,502	\$ 11,999,925	\$ 14,361,675	54.45%
Capital Outlay	\$ 21,248,575	\$ 30,871,584	\$ 5,878,300	\$ 511,863	-	-
Total Expenditures	\$ 123,884,835	\$ 129,059,514	\$ 111,856,537	\$ 115,420,902	\$ 123,760,280	9.62%

Public Safety Dispatch

Overview

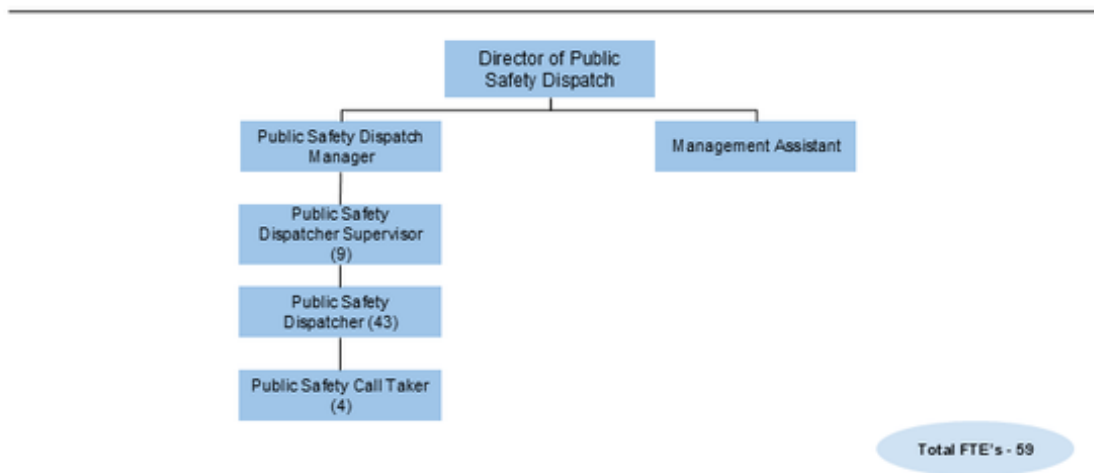
Public Safety Dispatch provides the life-saving link between the public and the many public safety and emergency service agencies of our region. Reno Dispatch serves as a regional Public Safety Answering Point (PSAP) for 9-1-1 services for the City of Reno, including the Reno Police Department, Reno Fire Department, and Reno Municipal Court Marshals, as well as the University of Nevada Police Department. The Department provides professional public safety call-taking and dispatch services 24 hours a day, every day of the year.

Mission Statement

Reno Public Safety Dispatch is the heartbeat of our community, connecting every voice to emergency help with swift, reliable and compassionate action.

Public Safety Dispatch

Organizational Chart



By the Numbers

- **174,420** Average 911 calls per Year
- **14,535** Average 911 calls per Month
- **281,580** Average Non-emergency calls per year
- **23,465** Average Non-emergency calls per month
- **2:58** (m:ss) Average duration of call
- **52** Average Total calls (9-1-1 & Non-emergency) per hour
- Highest Call Volume Hour **3:00** p.m
- Highest Call Volume Day Friday
- Highest Call Volume Month July



Core Services

Public Safety Telecommunications

Provide efficient, effective, and compassionate emergency and non-emergency service to the citizens and visitors of Reno.

Public Safety Dispatch

Provide efficient, effective, and professional service to responder agencies and partnering agencies in the region.

Service Delivery Measures

Core Service Alignment	Measure	FY25 Actual	FY26 Estimate	FY27 Target	Strategic Priority Alignment
Public Safety Telecommunications	Percentage of 911 calls answered in 15 seconds or less.	87.1%	87.5%	90%	Safe Community
Public Safety Telecommunications	Percentage of emergency law enforcement calls processed for dispatch within 90 seconds.	75.4%	76.1%	75%	Safe Community
Public Safety Telecommunications	Percentage of emergency medical calls processed for dispatch within 90 seconds.	68.3%	67.3%	75%	Safe Community
Public Safety Dispatch	Percentage of quality assurance audits rated compliant or above.	98.6%	99.1%	98%	Safe Community
Public Safety Dispatch	Retention Rate	84.5%	87%	95%	Safe Community
Public Safety Dispatch	Vacancy Rate	4%	5%	5%	Safe Community

Top Accomplishments from FY26



1. Collaborated with Reno Police Department's Real Time Intelligence center to integrate Dispatch technologies and assignments to support special events and critical operations.
2. Implemented a next generation 9-1-1 (NG911) solution, through RapidSOS, to deliver real-time call transcription and advanced telematics directly to the 9-1-1 dispatcher.
3. Established an Emergency Medical Dispatch working group to address and improve regional 9-1-1 workflows and caller experiences when reporting Medical Emergencies through 9-1-1.

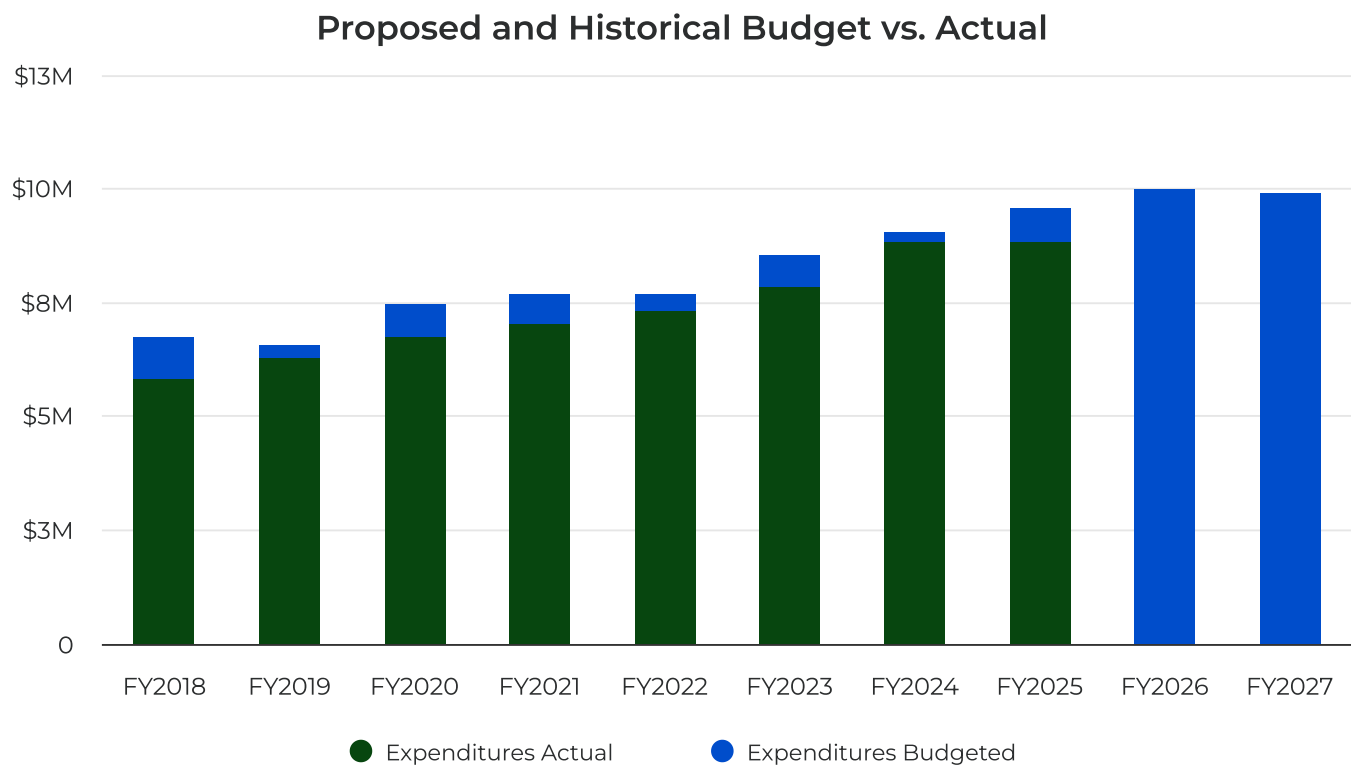
Major Initiatives for FY27

1. **SC.3 Coordinated Dispatch Services:** Advance regional coordination of emergency dispatch services, resulting in reduced call transfers and emergency response times.
2. Complete implementation of the Regional Unified Computer Aided Dispatch platform, connecting all regional Dispatch centers and coordinating emergency responses in a common technology space.
3. Cultivate a positive and thoughtful culture that prioritizes employee wellness and mental health through development and implementation of wellness seminars to support dispatch personnel.
4. Advance development and implementation of acquired Next Generation (NG911) technologies to enhance and support emergency and non-emergency service delivery.

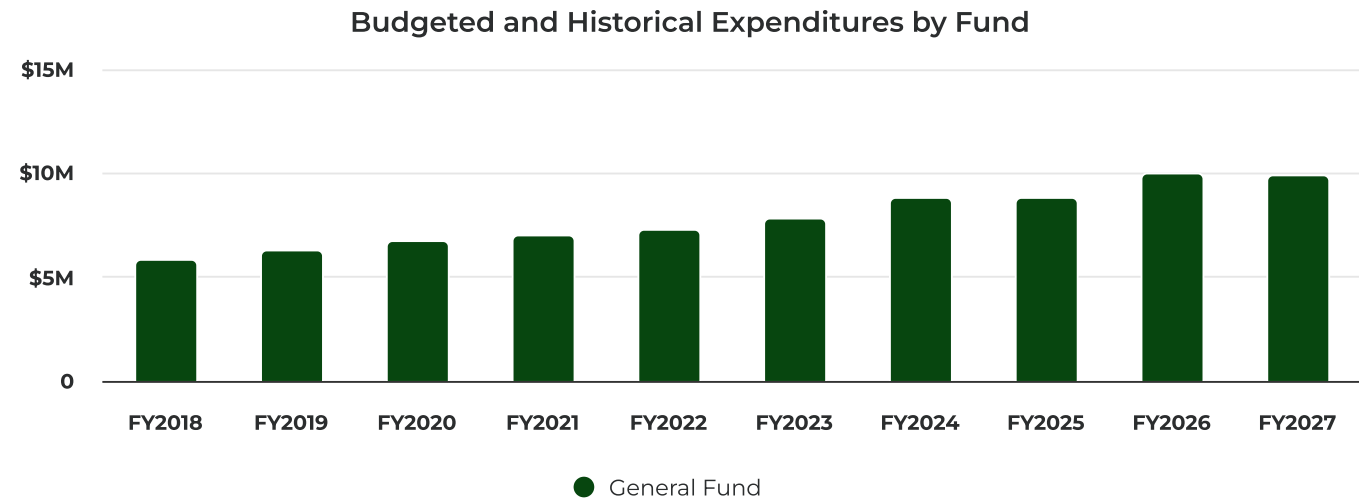


Financials

Expenditures Summary - Public Safety Dispatch



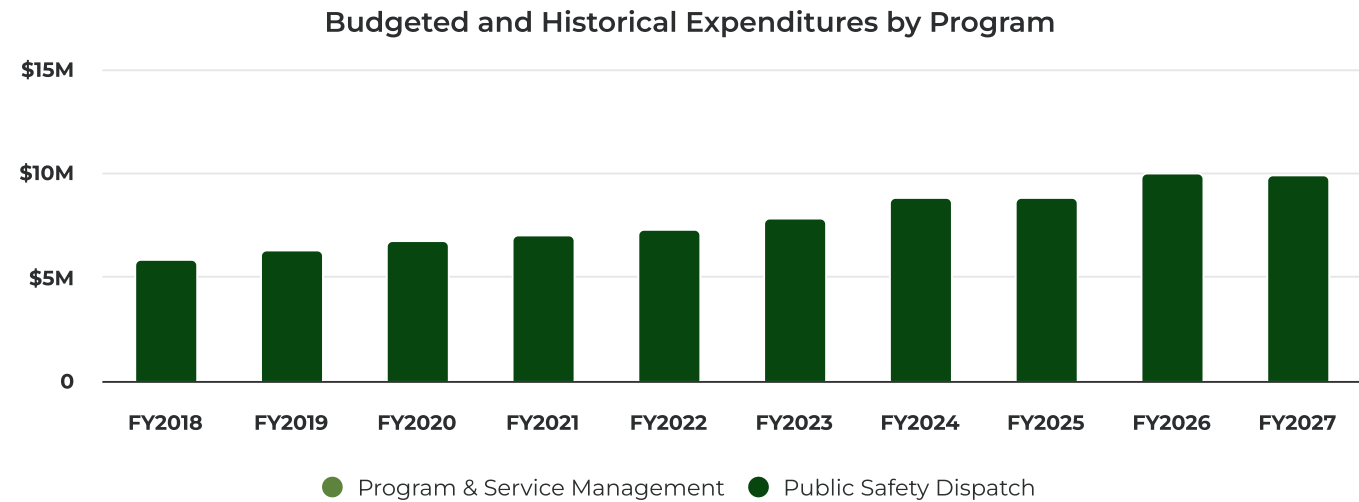
Expenditures by Fund - Public Safety Dispatch



Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
General Fund	\$ 7,818,068	\$ 8,809,470	\$ 8,808,804	\$ 9,240,743	\$ 9,894,554	-0.85%
Total Expenditures	\$ 7,818,068	\$ 8,809,470	\$ 8,808,804	\$ 9,240,743	\$ 9,894,554	-0.85%

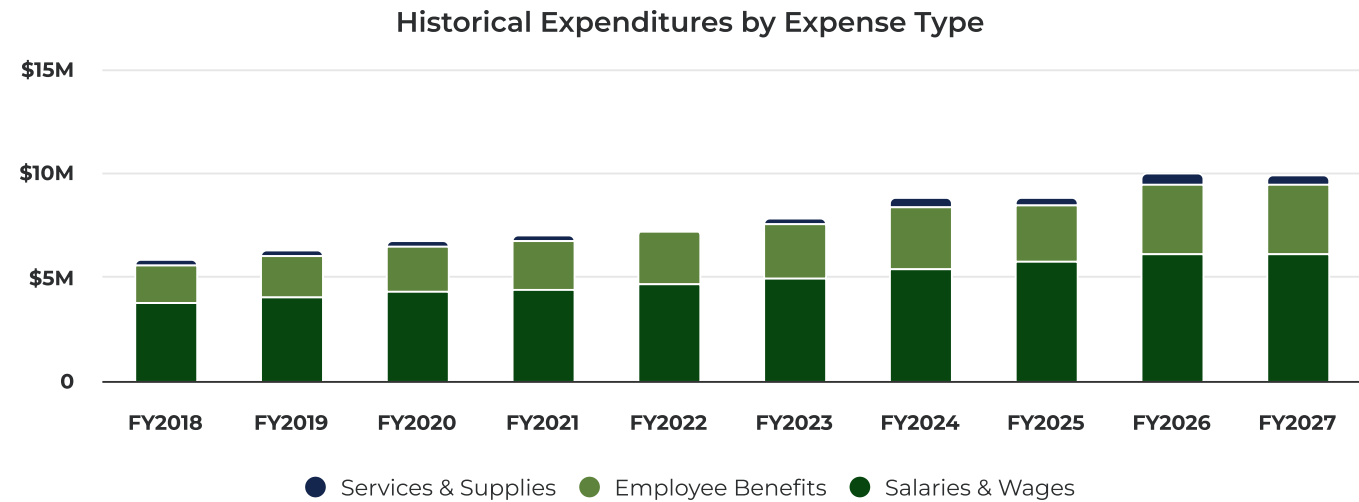
Expenditures by Program - Public Safety Dispatch



Expenditures by Sub Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Program & Service Management	-	-	\$ 200	-	-	-
Public Safety Dispatch	\$ 7,818,068	\$ 8,809,470	\$ 8,808,604	\$ 9,240,743	\$ 9,894,554	-0.85%
Total Expenditures	\$ 7,818,068	\$ 8,809,470	\$ 8,808,804	\$ 9,240,743	\$ 9,894,554	-0.85%

Expenditures by Expense Type - Public Safety Dispatch



Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Salaries & Wages	\$ 4,906,074	\$ 5,346,223	\$ 5,715,914	\$ 5,707,072	\$ 6,096,340	-0.18%
Employee Benefits	\$ 2,640,245	\$ 3,043,679	\$ 2,766,400	\$ 3,093,472	\$ 3,314,856	0.65%
Services & Supplies	\$ 271,749	\$ 419,568	\$ 326,491	\$ 440,199	\$ 483,358	-16.56%
Total Expenditures	\$ 7,818,068	\$ 8,809,470	\$ 8,808,804	\$ 9,240,743	\$ 9,894,554	-0.85%

Public Works

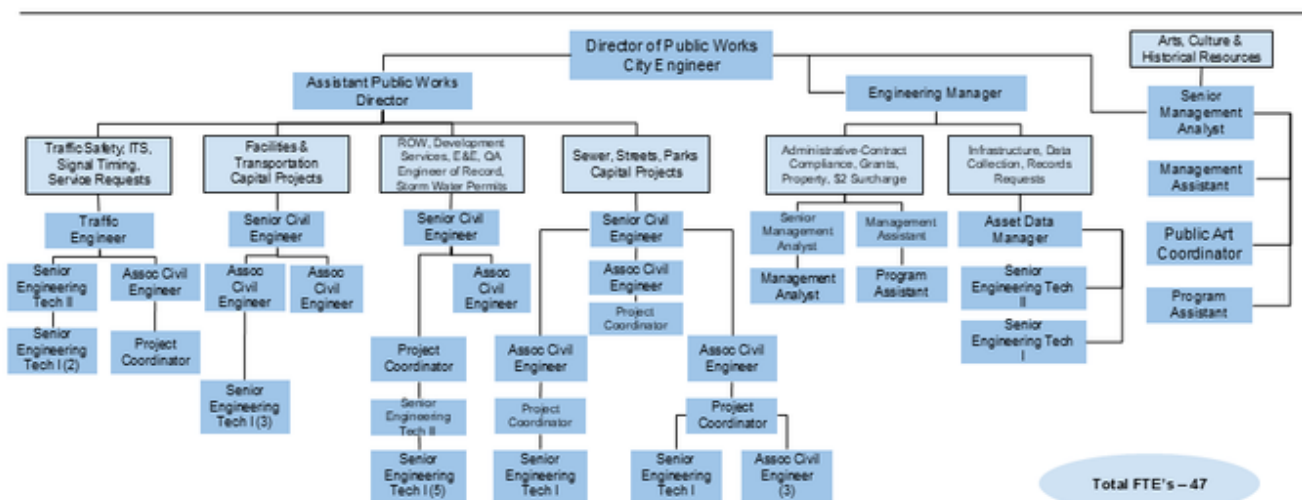
Overview

The Public Works Department includes engineers, project coordinators, technicians, data and property managers, public art and historic preservation staff, and administrative staff who work together to support the community's infrastructure needs and public art programs. The department manages major projects that improve, repair, or upgrade streets, sewer systems, parks, buildings, and other city-owned facilities. The department also enhances the quality of life by managing the City's Public Art Collection, the City's three art galleries, administering grant opportunities for non-profit art and cultural organizations, and providing technical guidance to local arts organizations. The department 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.

Mission Statement

Creating a community people are proud to call home through the planning, design, engineering, and capital project delivery that advance safe, efficient, and well-maintained public infrastructure. Enhancing quality of life through public art and historic preservation.

Public Works Organizational Chart



By the Numbers

• 62 Capital Projects Managed	• 1,255 Excavation and Encroachment Permits Issued	• 1,189 Total Number of Public Service Requests	• 23 Public Art Projects Supported with City Funding
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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

The 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.

Arts & Culture

Management of the public art program, including maintenance of the indoor and outdoor collection, programming gallery spaces, facilitating new public art processes, acquisitions, and installations, administering grants to nonprofits, and community engagement. Management of the historic preservation program including survey projects, managing grant projects, administering the local register of historic places, and education programs. Staff liaisons to the Historical Resources Commission and the Arts & Culture Advisory Board

Service Delivery Measures

Core Service Alignment	Measure	FY25 Actual	FY26 Estimate	FY27 Target	Strategic Priority Alignment
Public Art	Amount of grant funds distributed	\$245,000	\$215,000	\$215,000	Quality of Life
Capital Projects	Annual Capital Improvement Plan project funds encumbrance rate within the budgeted year.	62%	67%	70%	Well-Maintained City Infrastructure
Infrastructure Mapping Systems	Average days for first response to public records request.	N/A	2.2	< 5	Well-Maintained City Infrastructure
Program & Service Management	Certified payroll compliance for timely submission of reports and compliance with Nevada prevailing wage and/or Davis Bacon Act requirements	100%	100%	100%	Legal Obligations
Engineering Standards	City of Reno standard details updated biannually.	Yes	Yes	Yes	Well-Maintained City Infrastructure
Program & Service Management	Ensure zero budget overage on department-controlled funds	100%	100%	100%	Well-Maintained City Infrastructure
Program & Service Management	Grant win rate: the average number of grants applied versus awarded	N/A	100%	75%	Well-Maintained City Infrastructure
Capital Projects	Neighborhood road's pavement condition index score	74	75	75	Well-Maintained City Infrastructure
Public Art	Number of art projects supported with City Funding	21	23	17	Quality of Life
Historic Preservation	Number of National/State Register registration forms supported annually by the department	0	2	2	Quality of Life
Historic Preservation	Number of properties submitted and approved to the local historic register	1	0	1	Quality of Life

Historic Preservation	Percentage of certificate of appropriateness (COAs) approved	100%	100%	100%	Quality of Life
Infrastructure Mapping Systems	Percentage of map change requests processed within 10 business days	84%	96%	95%	Well-Maintained City Infrastructure
Public Art	Percentage of public art maintenance requests addressed within 28 days of initial request	95%	100%	100%	Quality of Life
Right-of-Way Management	Percentage of standard right-of-way excavation and encroachment permits reviewed within 5 business days	90%	91%	100%	Well-Maintained City Infrastructure
Transportation Engineering	Percentage of transportation engineering service requests resolved within 29 days	N/A	88%	85%	Well-Maintained City Infrastructure
Public Art	Public Art Inventory condition is maintained at 75% of the collection.	100%	100%	100%	Quality of Life
Capital Projects	Regional road's pavement condition index score	80	82	80	Well-Maintained City Infrastructure
Property Management	Review City leases annually for cancellation, extension, or renegotiation to ensure they are up-to-date for both the tenant and landlord obligations.	N/A	100%	100%	Well-Maintained City Infrastructure

Top Accomplishments from FY26



1. Completed the Neil Road Facility Expansion and Remodel
2. Updated the Public Works Design Manual
3. Began the implementation of the Biggest Little Bike Network with the Regional Transportation Commission
4. Completed the data-driven program framework for prioritizing Transportation Safety Infrastructure
5. Completed of North Valleys Roundabout Public Art sculpture

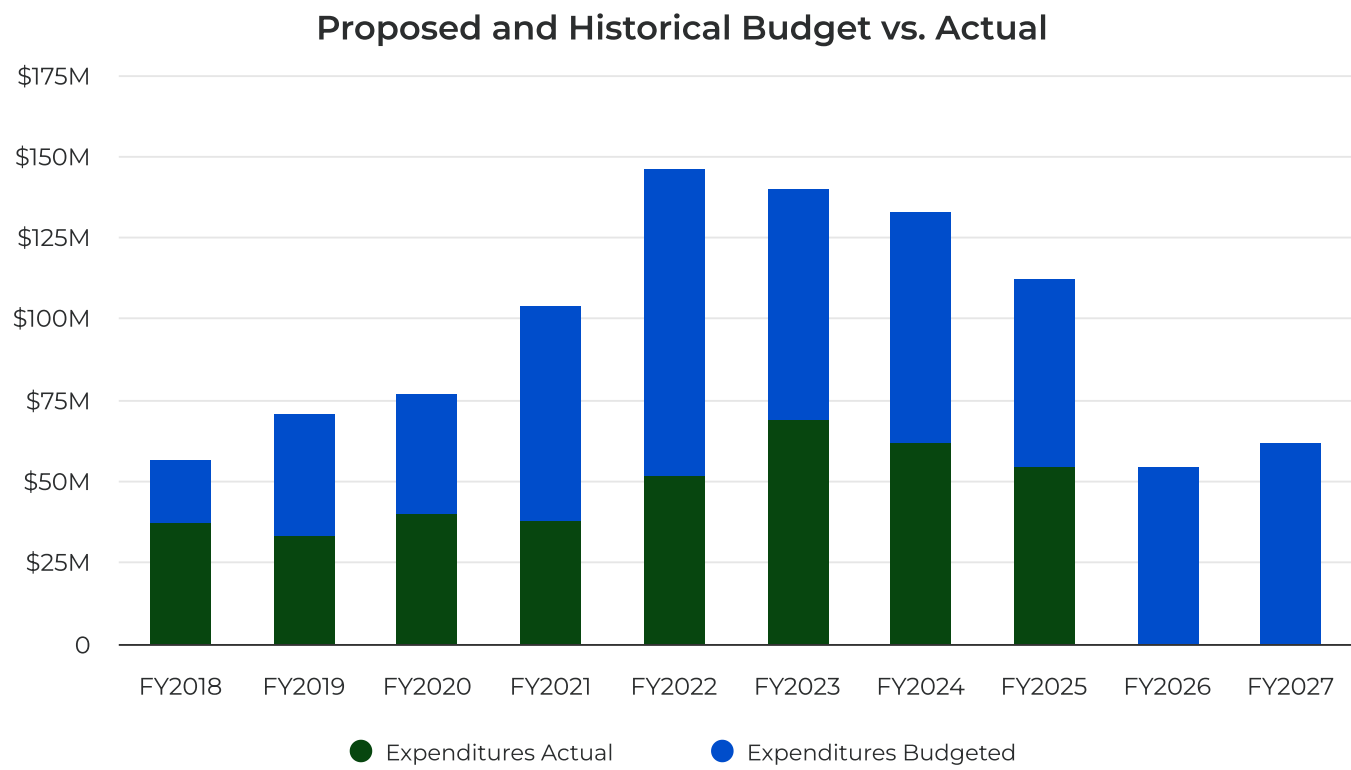
Major Initiatives for FY27

1. Oversee stewardship of the Lear Theater stabilization and RFP process.
2. Coordinate with the Regional Transportation Commission (RTC) to implement Phase 1 of a regional Traffic Management Center to enhance traffic signal coordination, monitoring, and incident response.
3. WMI.1 Maintenance Assessment: Complete a full inventory, accurate condition assessment, and life cycle analysis of all City-owned assets.
4. WMI.2 CIP Reform: Reimagine the general capital improvement planning process to prioritize, fund, and deliver infrastructure projects based on community and organizational needs.
5. NS.2 Truckee River: Improve public access to and activation of the Truckee River by enhancing river safety, cleanliness, and accessibility.



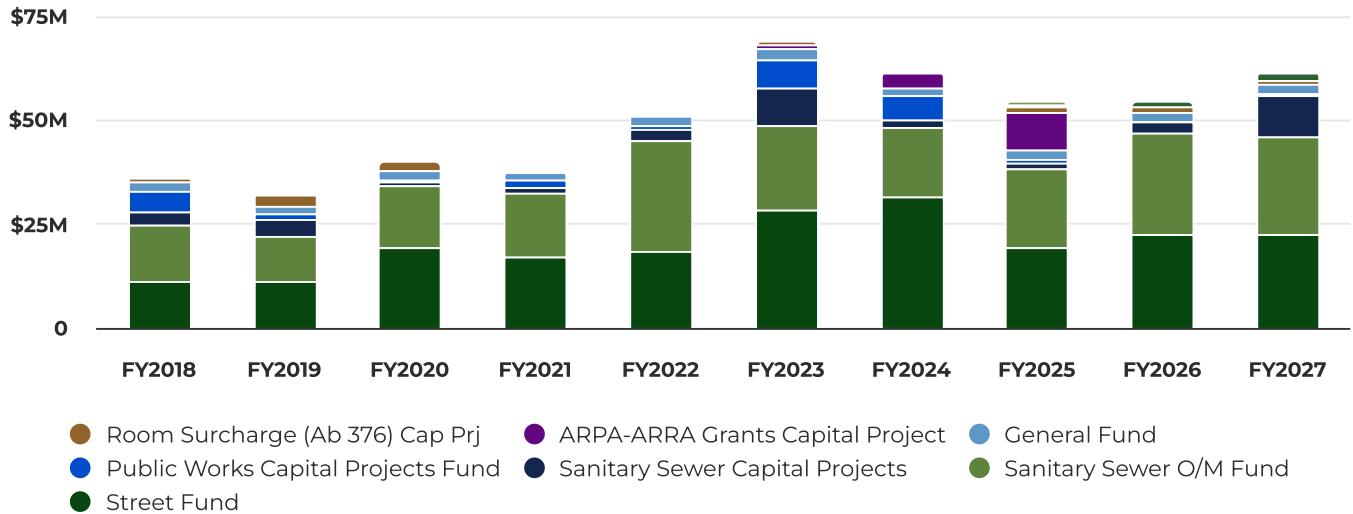
Financials

Expenditures Summary - Public Works



Expenditures by Fund - Public Works

Budgeted and Historical Expenditures by Fund

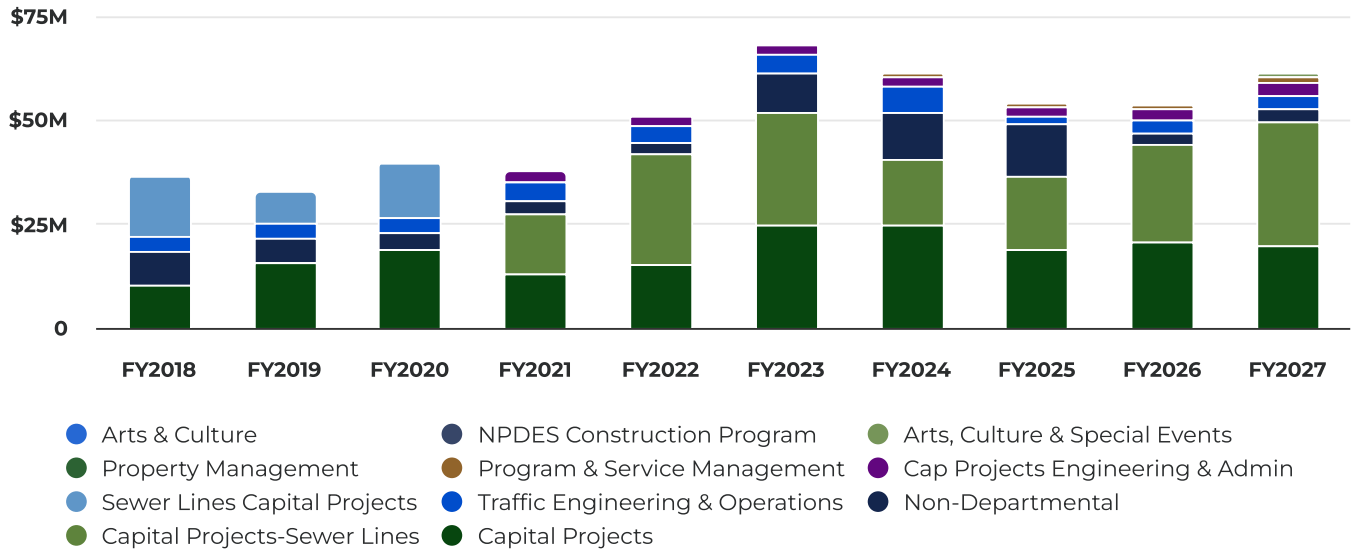


Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
General Fund	\$ 2,913,270	\$ 1,882,650	\$ 2,087,246	\$ 1,666,368	\$ 2,123,231	-7.16%
Street Fund	\$ 28,213,236	\$ 31,431,007	\$ 19,294,851	\$ 28,110,105	\$ 22,146,651	-1.13%
Public Works Capital Projects Fund	\$ 6,517,788	\$ 5,864,561	\$ 761,898	\$ 2,610,031	\$ 400,000	-
Police Capital Project Fund	-	-	-	\$ 990	-	-
Public Art Cp Maint Reserve	-	\$ 266,326	\$ 825,346	\$ 1,147,449	\$ 316,000	31.67%
Room Surcharge (Ab 376) Cap Prj	\$ 1,004,155	\$ 460,172	\$ 1,252,823	\$ 1,200,000	\$ 1,000,000	-33.33%
ARPA-ARRA Grants Capital Project	\$ 666,232	\$ 3,205,226	\$ 9,329,554	\$ 3,752,000	-	-
Ballroom Capital Project Fund	-	-	-	\$ 75,000	-	-100.00%
Retrac Enhance/Maintenance Fund	\$ 3,638	\$ 833	\$ 283,626	\$ 1,000,000	\$ 2,000,000	100.00%
Green Energy Bonds Cap Prjt Fund	\$ 12,000	-	-	\$ 152,500	-	-
Sanitary Sewer O/M Fund	\$ 20,297,183	\$ 16,886,366	\$ 18,904,560	\$ 36,311,403	\$ 23,690,270	-3.51%
Sanitary Sewer Capital Projects	\$ 9,186,640	\$ 1,761,463	\$ 1,543,117	\$ 8,840,007	\$ 10,085,000	305.92%
Total Expenditures	\$ 68,814,142	\$ 61,758,603	\$ 54,283,020	\$ 84,865,853	\$ 61,761,152	13.24%

Expenditures by Program - Public Works

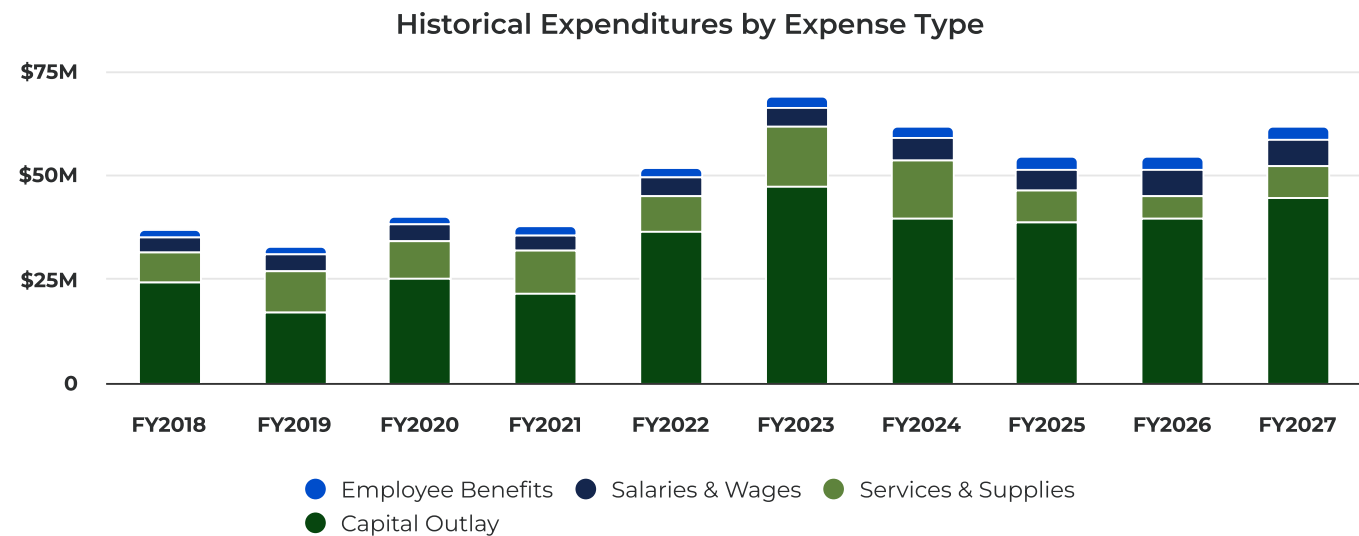
Budgeted and Historical Expenditures by Program



Expenditures by Sub Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Arts, Culture & Special Events	-	-	-	-	\$ 944,998	-
NPDES Construction Program	-	-	-	\$ 313,965	\$ 319,010	1.61%
Program & Service Management	\$ 408,699	\$ 732,035	\$ 549,373	\$ 882,793	\$ 1,446,861	39.77%
Capital Projects	\$ 24,609,790	\$ 24,579,332	\$ 18,530,459	\$ 25,607,653	\$ 19,757,449	-3.02%
Traffic Engineering & Operations	\$ 4,538,896	\$ 6,433,767	\$ 1,977,156	\$ 3,053,833	\$ 2,791,528	-8.41%
Property Management	\$ 476,591	\$ 396,408	\$ 418,312	\$ 476,661	\$ 293,390	-38.60%
Non-Departmental	\$ 9,514,659	\$ 11,124,027	\$ 12,363,435	\$ 9,512,845	\$ 3,480,000	26.32%
Arts & Culture	-	\$ 186,326	\$ 89,812	\$ 425,125	-	-100.00%
Cap Projects Engineering & Admin	\$ 2,251,604	\$ 2,254,477	\$ 2,377,050	\$ 2,737,789	\$ 3,147,916	11.33%
Capital Projects-Sewer Lines	\$ 27,013,904	\$ 16,052,232	\$ 17,977,423	\$ 41,855,189	\$ 29,580,000	25.07%
Total Expenditures	\$ 68,814,142	\$ 61,758,603	\$ 54,283,020	\$ 84,865,853	\$ 61,761,152	13.24%

Expenditures by Expense Type - Public Works



Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Salaries & Wages	\$ 4,829,777	\$ 5,500,709	\$ 5,101,365	\$ 5,586,192	\$ 6,168,999	3.05%
Employee Benefits	\$ 2,488,828	\$ 2,870,710	\$ 2,780,181	\$ 3,181,014	\$ 3,424,852	1.30%
Services & Supplies	\$ 14,225,195	\$ 13,635,069	\$ 7,954,733	\$ 6,297,140	\$ 7,547,301	32.44%
Capital Outlay	\$ 47,270,341	\$ 39,752,115	\$ 38,446,741	\$ 69,801,507	\$ 44,620,000	13.04%
Total Expenditures	\$ 68,814,142	\$ 61,758,603	\$ 54,283,020	\$ 84,865,853	\$ 61,761,152	13.24%

Utility Services

Overview

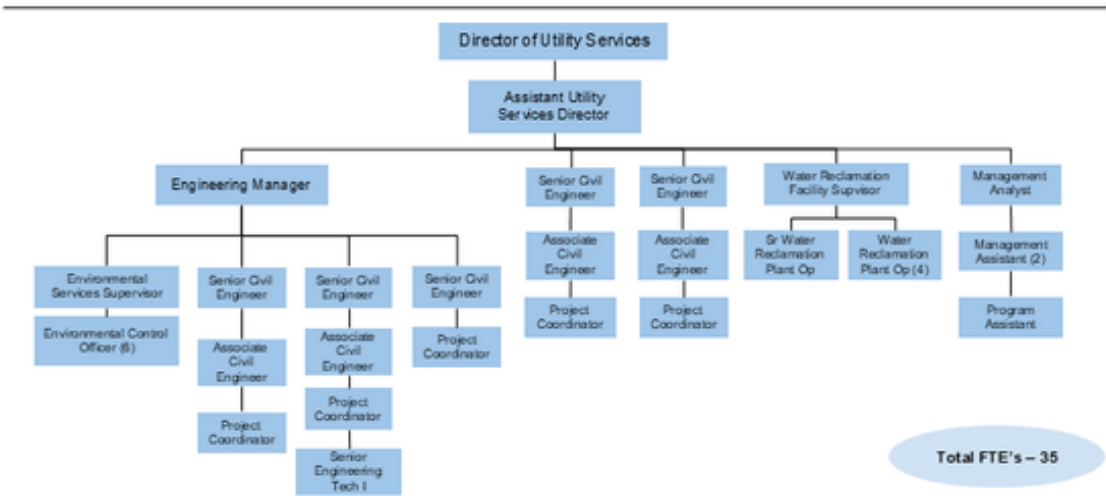
The Utility Services Department manages the City of Reno’s wastewater and stormwater systems, along with environmental compliance programs that protect public health and the environment. The department works to ensure wastewater is safely collected, treated, and returned to the environment, while stormwater programs reduce pollution, manage runoff, and help protect local waterways from flooding and contamination.

Mission Statement

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.

Utility Services

Organizational Chart



By the Numbers

- **850** Total Miles Sanitary Sewer Pipe
- **497** Total Miles Storm Drain Pipe
- **29** Total Lift Stations



Core Services

Engineering Services and Capital Improvement Program

Utility Services plans, delivers and maintains stormwater, flood control, and regional wastewater systems, including collection systems, treatment facilities, and recycled water systems, while ensuring environmental compliance and responsible use of public resources. Staff ensure delivery of cost-effective capital improvements, proactively address system needs, and maintain infrastructure to provide reliable service and protect public health and safety.

Environmental Control

Our Environmental Control Division manages industrial and commercial pretreatment and stormwater programs that protect the Truckee River and the City's sewer collection, sewer treatment and stormwater conveyance systems.

Staff oversee key services including evaluating facilities for wastewater discharges, issuing permits with specific requirements, and conducting inspections, sampling, and incident response to ensure compliance with environmental regulations.

Reno Stead Water Reclamation Facility (RSWRF) – Wastewater Treatment Plant Operations

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 Nevada Division of Environmental Protection (NDEP) permit.

Service Delivery Measures

Core Service Alignment	Measure	FY25 Actual	FY26 Estimate	FY27 Target	Strategic Priority Alignment
Engineering Services and Capital Improvement Program	CIP stormwater/flood: annual capital improvement plan funds encumbered percentage within the budget year (number of projects encumbered / total number of projects budget)	100%	0%	100%	Fiscal Stewardship, Well-Maintained City Infrastructure
Environmental Control	Environmental Control: categorical and significant industrial user inspections (number of inspections / total significant users)	100%	100%	100%	Fiscal Stewardship, Legal Obligations, Safe Community
Environmental Control	Environmental Control: commercial/industrial facility inspections/stormwater inspection (number of inspections / total estimated inspections)	100%	100%	100%	Fiscal Stewardship, Legal Obligations, Safe Community

Core Service Alignment	Measure	FY25 Actual	FY26 Estimate	FY27 Target	Strategic Priority Alignment
Environmental Control	Environmental Control: enforcement actions – tracking, monitoring, enforcing, and mitigating (percentage of enforcement complete)	100%	100%	100%	Fiscal Stewardship, Legal Obligations, Safe Community
Environmental Control	Environmental Control: new business reviews (percentage of new businesses review completed / total number of new businesses)	100%	100%	100%	Fiscal Stewardship, Legal Obligations, Safe Community
Engineering Services and Environmental Control	Records requests response rate within 5 business days (number of request within 5-day response / total requests)	85%	98%	100%	Legal Obligations, Safe Community
Engineering Services and Capital Improvement Program	RSWRF CIP: annual capital improvement plan projects encumbered within the budget year (number of projects encumbered / total number of projects)	57%	0%	100%	Fiscal Stewardship, Well-Maintained City Infrastructure
RSWRF Operations	RSWRF recycled system customer water delivery (percentage of downtime impact to customers in hours)	0%	0%	0%	Well-Maintained City Infrastructure, Safe Community
RSWRF Operations	RSWRF recycled water compliance with discharge permit (number of violations)	0	2	0	Well-Maintained City Infrastructure, Safe Community, Legal Obligations
RSWRF Operations	RSWRF safety recordables (number of reportable incidents)	1	3	0	Well-Maintained City Infrastructure, Safe Community

Core Service Alignment	Measure	FY25 Actual	FY26 Estimate	FY27 Target	Strategic Priority Alignment
RSWRF Operations	RSWRF in full compliance with discharge permit and flow limits (number of violations)	0	0	0	Well-Maintained City Infrastructure, Safe Community, Legal Obligations
Engineering Services and Environmental Control	Service request response rate within 5 business days (number of request within 5-day response / total requests)	81%	96%	98%	Legal Obligations, Safe Community
Engineering Services and Capital Improvement Program	Sewer Collection System: Lift stations percentage of annual approved CIP encumbered within the budget year (number of projects encumbered / total number of projects)	100%	100%	100%	Fiscal Stewardship, Well-Maintained City Infrastructure
Engineering Services and Capital Improvement Program	Sewer Collection System: Update the annual capital improvement plan (CIP) and associated priorities (yes/no)	Yes	Yes	Yes	Fiscal Stewardship, Well-Maintained City Infrastructure
Engineering Services and Capital Improvement Program	Sewer Collection System: Maintain sewer model and update as necessary with the annual flow monitoring, I&I data, and proposed development for sewer capacity (yes/no)	Yes	Yes	Yes	Fiscal Stewardship, Well-Maintained City Infrastructure
Engineering Services and Capital Improvement Program	TMWRF CIP: Annual capital improvement plan projects encumbered within budget year (number of projects encumbered / total number of projects)	100%	100%	100%	Fiscal Stewardship, Well-Maintained City Infrastructure

Top Accomplishments from FY26

1. TMWRF experienced multiple heat pump system failures, requiring staff to rapidly diagnose numerous interconnected issues and initiate emergency repairs for essential infrastructure. Interim solutions were developed while waiting for long lead time equipment that was critically needed before wintertime temperatures dropped. Emergency procurement allowed staff to restore reliable operation and maintain uninterrupted treatment processes and regulatory compliance through the repairs.
2. Final design of the Advanced Purified Water Facility at American Flat (APWF) was completed in partnership with the Truckee Meadows Water Authority; with construction to commence Summer 2026. 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 gallons per day capacity at RSWRF.
3. Phase 2 of the Storm Drain Master Plan (SDMP) was completed, and Phase 3 was initiated, beginning data collection and modeling to advance system understanding and supporting effective asset management. Review and modification of two major, outdated, Federal Emergency Management Agency (FEMA) flood hazard map areas; the Truckee River and Steamboat Creek Physical Map Revision and the South Reno Tributaries to Steamboat Creek were finalized, providing improved clarity on property flood risk.
4. Environmental Control issued approximately 70 enforcement actions and responded to approximately 200 reports of spills and illegal discharges, helping protect public health and prevent pollution.

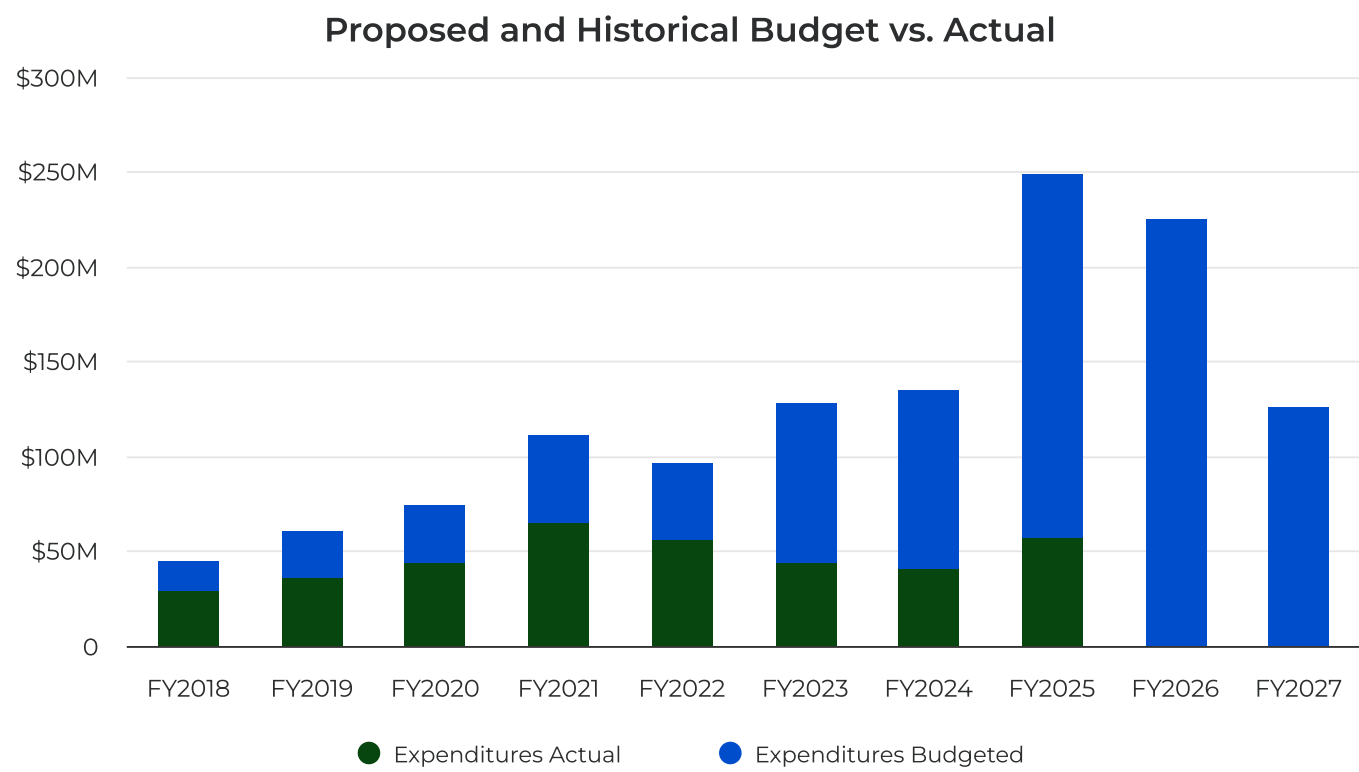
Major Initiatives for FY27

1. Begin construction of two high-priority capital improvement projects, including the Advanced Purified Water Facility at American Flat (APWF) and TMWRF New Dewatering Building.
2. Track progress and work with high strength industrial users, under an Administrative Compliance Order, to decrease wastewater loading and nutrient discharge to City wastewater facilities.
3. WMI.1 Maintenance Assessment: Complete a full inventory, accurate condition assessment, and life cycle analysis of all City-owned assets. Utility Services will support this initiative through implementing an enhanced sewer condition assessment program.
4. WMI.2 CIP Reform: Reimagine the general capital improvement planning process to prioritize, fund, and deliver infrastructure projects based on community and organizational needs.
5. NS.2 Truckee River: Improve public access to and activation of the Truckee River by enhancing river safety, cleanliness, and accessibility. Utility Services will support this initiative through work with FEMA/Truckee River Flood Management Authority (TRFMA) to complete final mapping of the South Reno Risk Map and Truckee River Physical Map Revision (PMR) floodplain updates and public outreach process.

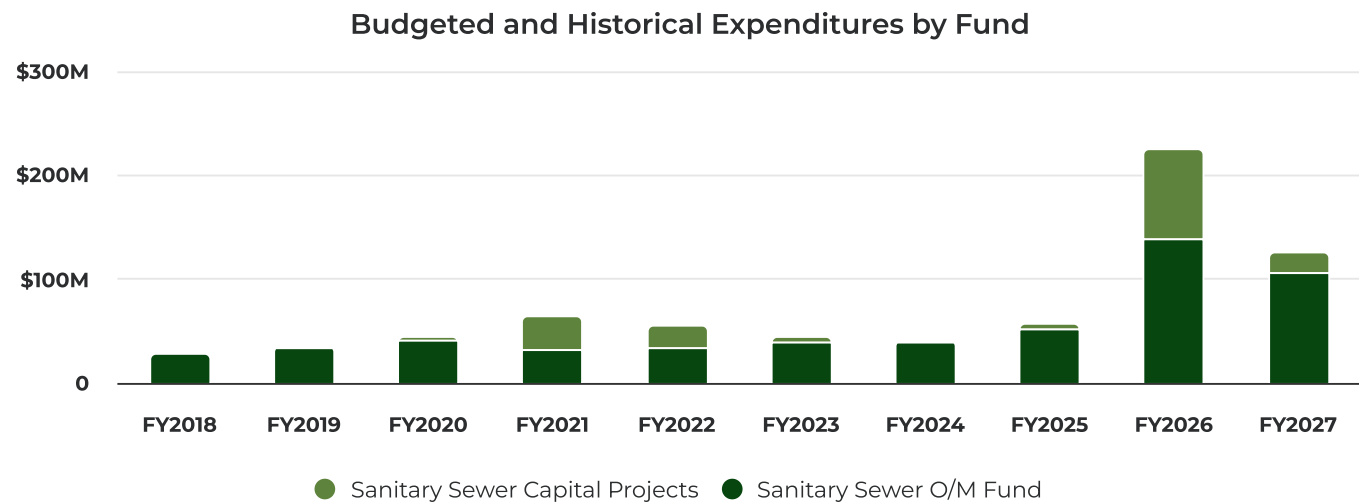


Financials

Expenditures Summary - Utility Services



Expenditures by Fund - Utility Services

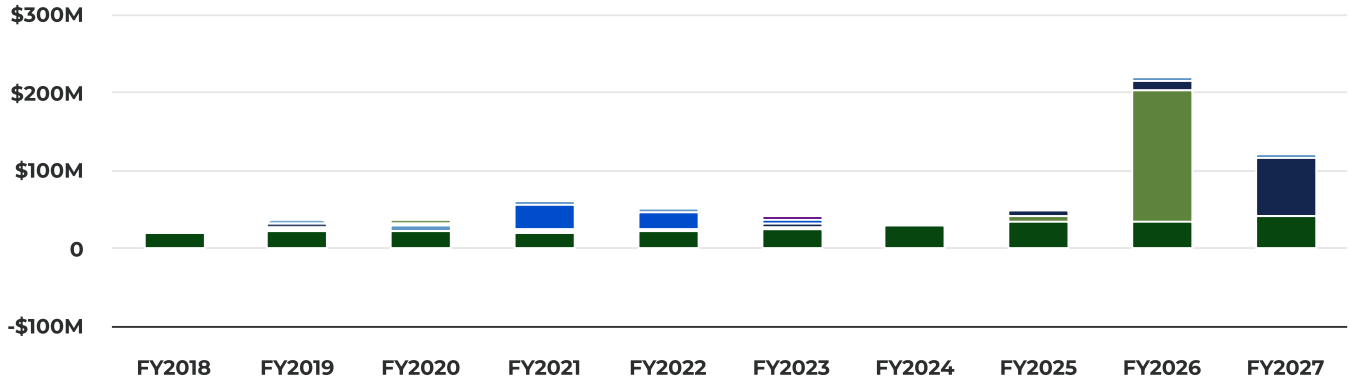


Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Sanitary Sewer O/M Fund	\$ 39,133,196	\$ 37,991,920	\$ 50,942,307	\$ 175,551,996	\$ 105,686,764	-23.90%
Sanitary Sewer Capital Projects	\$ 4,608,466	\$ 2,786,869	\$ 5,337,063	\$ 92,881,786	\$ 20,340,000	-76.26%
Total Expenditures	\$ 43,741,661	\$ 40,778,788	\$ 56,279,370	\$ 268,433,782	\$ 126,026,764	-43.88%

Expenditures by Program - Utility Services

Budgeted and Historical Expenditures by Program

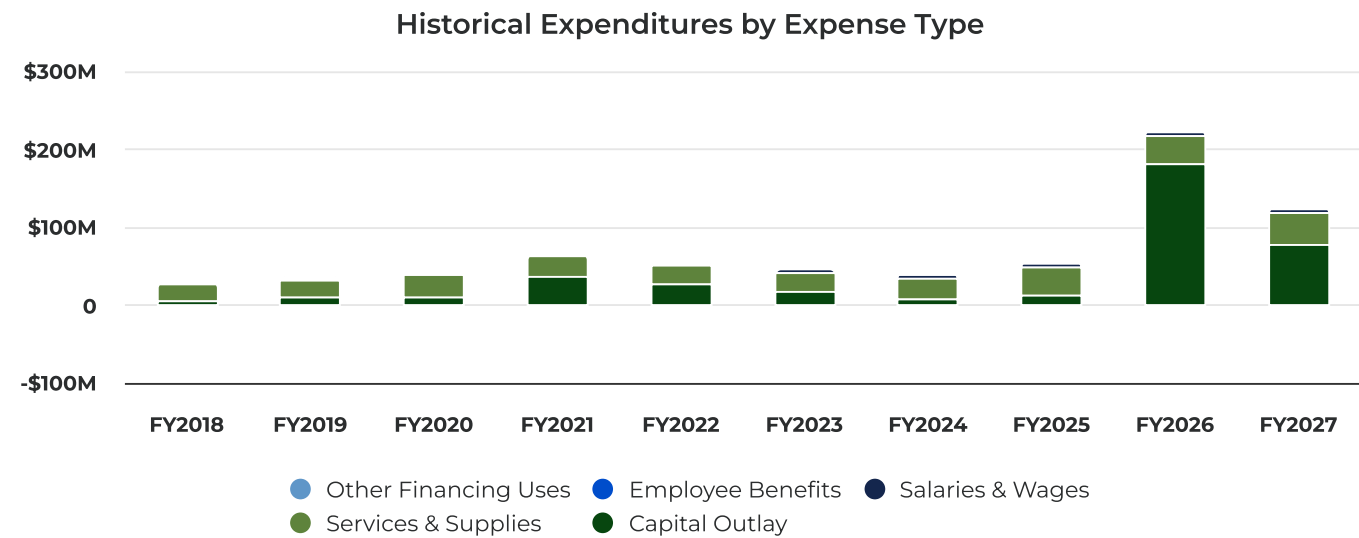


- Stead Wastewater Facility Ops
- Storm Drain Capital Projects
- Environmental Control
- Capital Projects-Stead Plant
- Environmental Engineering
- Stead Plant Capital Projects
- TMWRF Plant Capital Projects
- Capital Projects-Storm Drains
- Capital Projects-TMWRF Plant
- Sewer Reuse
- Operations-Stead Waste Wtr Plant
- Non-Departmental
- Ops & Cap Projects-Swr Reuse

Expenditures by Sub Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Non-Departmental	\$ -985,197	-	\$ 3,071,091	\$ 3,537,865	\$ 3,365,286	-4.88%
Environmental Engineering	\$ 24,134,710	\$ 27,981,805	\$ 32,550,986	\$ 35,005,352	\$ 41,179,055	19.85%
Environmental Control	\$ 1,330,797	\$ 1,464,003	\$ 1,682,343	\$ 1,675,967	\$ 1,716,690	1.81%
Operations-Stead Waste Wtr Plant	\$ 1,415,690	\$ 1,643,344	\$ 1,675,919	\$ 2,473,441	\$ 2,653,390	-2.34%
Capital Projects-Stead Plant	\$ 4,165,080	\$ 943,728	\$ 1,335,179	\$ 10,739,509	\$ 1,250,000	108.33%
Capital Projects-TMWRF Plant	\$ 5,625,135	\$ 4,245,260	\$ 6,990,121	\$ 40,833,971	\$ 74,079,450	523.93%
Capital Projects-Storm Drains	\$ 5,401,226	\$ 1,882,158	\$ 1,444,781	\$ 2,916,053	\$ 1,697,000	-5.72%
Ops & Cap Projects-Swr Reuse	\$ 2,654,219	\$ 2,618,491	\$ 7,528,950	\$ 171,251,624	\$ 85,893	-99.95%
Total Expenditures	\$ 43,741,661	\$ 40,778,788	\$ 56,279,370	\$ 268,433,782	\$ 126,026,764	-43.88%

Expenditures by Expense Type - Utility Services



Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Salaries & Wages	\$ 3,595,318	\$ 3,961,934	\$ 4,618,454	\$ 5,019,684	\$ 5,170,640	3.01%
Employee Benefits	\$ -1,032,871	\$ 1,934,661	\$ 2,399,102	\$ 2,718,035	\$ 2,890,194	6.33%
Services & Supplies	\$ 25,287,944	\$ 27,648,427	\$ 37,572,631	\$ 36,733,721	\$ 41,988,930	18.82%
Other Financing Uses	-	-	\$ 40,520	-	-	-
Capital Outlay	\$ 15,891,270	\$ 7,233,766	\$ 11,648,663	\$ 223,962,342	\$ 75,977,000	-58.14%
Total Expenditures	\$ 43,741,661	\$ 40,778,788	\$ 56,279,370	\$ 268,433,782	\$ 126,026,764	-43.88%

Redevelopment Agency

Overview

The Reno Redevelopment Agency was established in 1983 in response to urban decline and shifting economic patterns following the mid-20th-century manufacturing downturn. As Reno's population grew in the late 20th century, suburban expansion led to the deterioration of key projects, land parcels, and buildings in the downtown core. To counter this, the City of Reno created the Agency and established Redevelopment Area 1 (RDA 1), supporting major projects such as the National Bowling Stadium, the Truckee Riverwalk, and Greater Nevada Field. In 2005, Redevelopment Area 2 (RDA 2) was established, but the Great Recession led to a decline in property values and tax revenues, causing the Agency to go dormant in 2009.

In recent years, economic recovery and population growth have driven private investment in the urban core, leading to new developments and increased property values. With tax revenues now surpassing the thresholds set at the inception of RDA 1 and RDA 2, the Agency is once again positioned to drive economic progress and foster optimal land use in downtown and surrounding urban areas.

The Redevelopment Agency Board is currently comprised of the Mayor, who serves as the Chairperson, and the members of the Reno City Council, who serve on the Board. The Chairperson and the members of the Board are all voting members.

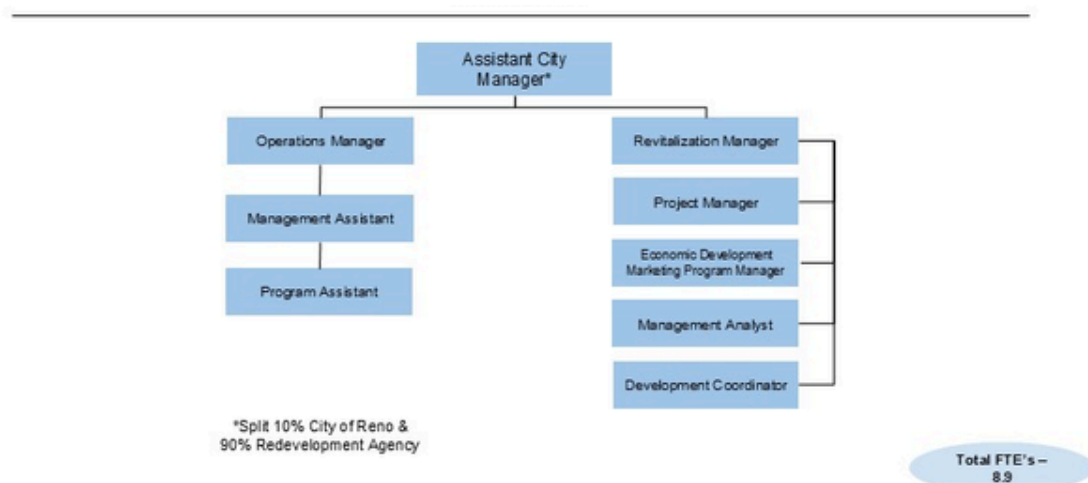
Mission Statement

City of Reno Redevelopment Agency delivers connection, inspiration and activation for opportunities and initiatives focused on increasing investment in our community.

Place-based economic development in our biggest little city, like downtown revitalization, attracts community investment, while celebrating what makes Reno a choice location and enhances quality of life for all Renoites – making Reno not only a place you're proud to call home, but also a place that you love.

Redevelopment Agency

Organizational Chart



Core Services

Façade Improvement

Attracting businesses and improving the structural integrity and visual appeal of businesses.

Housing Attraction

Increase in diversity and number of residents living in the area.

Mobility

Investment in safer and more accessible routes of movement for all modes of transport, bicycle storage, and parking options.

Placemaking

Increasing the amount and availability of outdoor spaces, appropriate foliage, and public art.

Activations

Support activities that encourage the use and appreciation of outdoor spaces

Historic Preservation

Preserve and emphasize the heritage and historic assets throughout the area.

Service Delivery Measures

Core Service Alignment	Measure	FY25 Actual	FY26 Estimate	FY27 Target	Strategic Priority Alignment
Façade Improvement	Number of ReStore Projects Executed	NA	28	10	Well Maintained Infrastructure
Façade Improvement	Number of ReSecure Projects Executed	NA	20	20	Well Maintained Infrastructure
Façade Improvement	Vacant Storefront Activation Launched	NA	Yes	Yes	Well Maintained Infrastructure
Façade Improvement	Number of Small Walls grants funded	NA	5 (40% awarded in round 1)	10	Well Maintained Infrastructure
Activation	Number of Activation Pilots	NA	11	14	Well Maintained Infrastructure
Placemaking	Capital Improvement Projects Initiated and Completed	NA	2	2	Well Maintained Infrastructure

Top Accomplishments from FY26



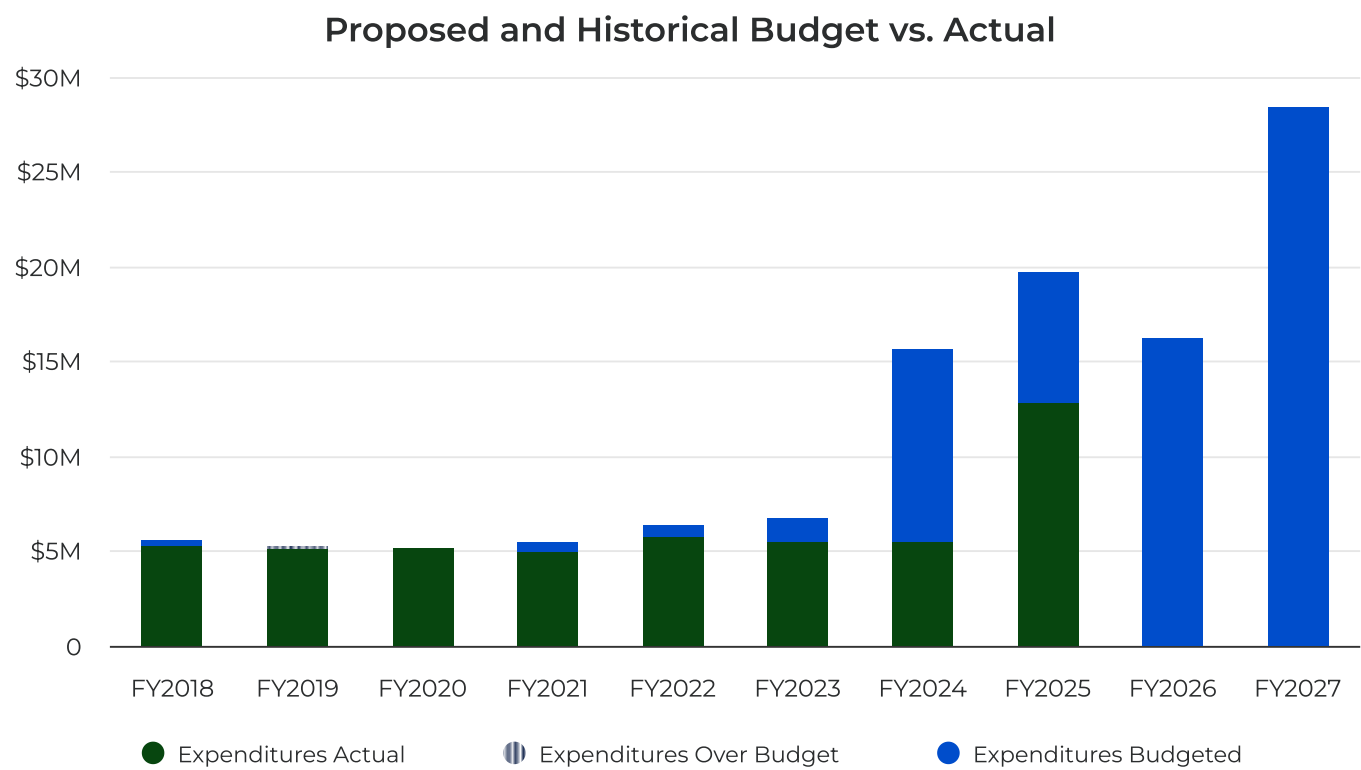
1. Amtrak Capital Improvement Project Initiated — In FY 26, the Agency completed work on an ADA restroom addition on the Amtrak side of the building, including finalizing design and construction documents, bidding the project, and realigning parcel boundaries to better reflect the historic structure and the newer building. The Historic Resources Commission was updated throughout the process and provided input. Construction is expected to begin in late May or early June.
2. Rebranding and New Website Launch: The Agency initiated a rebranding effort with Resonance Consultancy. Feedback provided from the community and RDA Board led to the development of visual brand elements, logos, color palettes, and typography. The RDA Board approved the rebranding and the use of the DBA name Reno Redevelopment and Urban Placemaking Agency, also known as “Re:Up”.
3. Placemaking Initiatives: The Agency launched several placemaking initiatives, including Small Walls and District Activation pilots. Small Walls is a creative improvement initiative designed to mitigate blight by connecting local artists with businesses and property owners to install murals, facade-mounted artwork, and window treatments on private property. District activations support the Virginia Street Placemaking Study by delivering year-round programming, showcasing local creativity through art and nighttime activations.
4. ReSecure Launch: ReSecure is a voluntary, reimbursement-based matching grant pilot offered by the Agency to support safety-focused property improvements within Redevelopment Areas 1 and 2. It's intended to reduce blight, enhance visibility, and improve both actual and perceived safety within redevelopment areas.
5. ReStore Awards - This matching reimbursement program supports eligible property owners and tenants in improving and activating vacant or underutilized commercial storefronts. ReStore received 34 applications, totaling \$2.5 million in funding requests. After review and scoring, 23 projects were selected for awards from the \$1 million available in this funding cycle, with \$500,000 allocated to each Redevelopment Area.

Major Initiatives for FY27

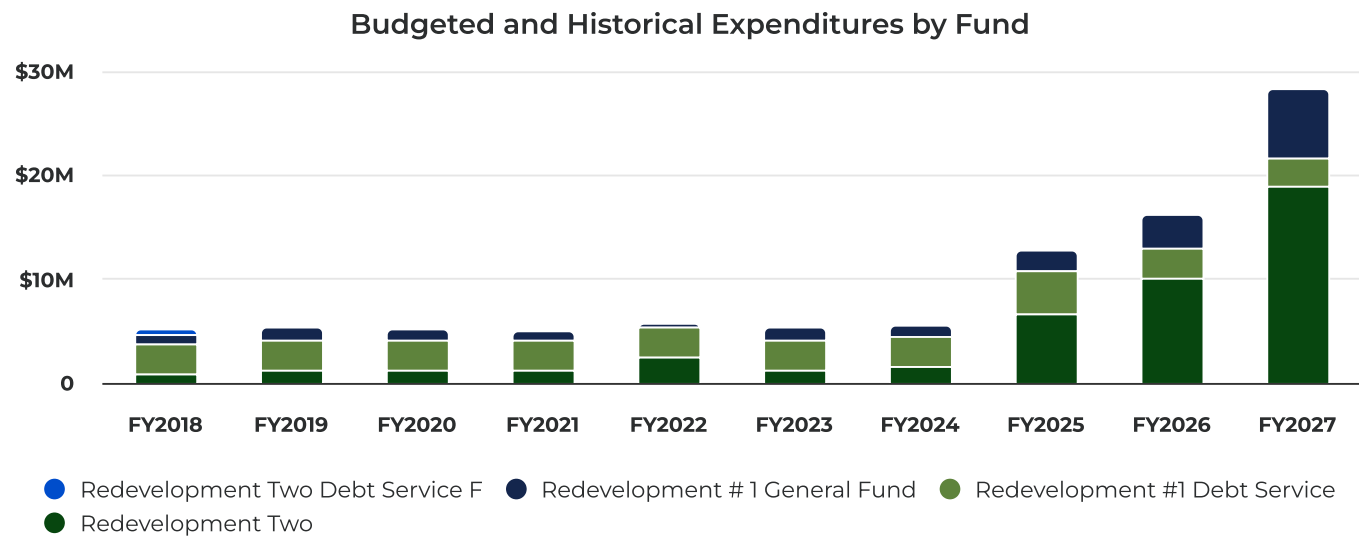
1. 4th St. Revitalization Area Plan - Develop an area plan with stakeholders, business and property owners to help identify future development and growth along the corridor of Lake Street and Galletti Way, between the Truckee River and I-80 Freeway.
2. NS.2 Truckee River: Improve public access to and activation of the Truckee River by enhancing river safety, cleanliness, and accessibility. The RDA will support this initiative through Phase 1 of the River Path Improvements to the trail section between Lake St and Park St with specific attention to safety, accessibility and environmental conditions. Replacement and widening of the path to optimize flow of pedestrian and cyclist through the areas.
3. Vacant Storefront Activation Launch: Program designed to address persistent storefront vacancies along the Virginia Street corridor in downtown Reno. Program to support priorities identified in the Downtown Action Plan and Virginia Street Placemaking Study which both emphasize active ground floor uses, local retail development, and pedestrian-oriented storefronts.
4. Re:up Launch and Awareness: The Redevelopment Agency rebranding and website launch will position the RDA as a distinct entity while clearly communicating its mission and reinforcing its role as a trusted leader in driving redevelopment within Reno's urban core.
5. Parking Gallery Improvements: The Parking Gallery in downtown Reno is currently undergoing an operational assessment conducted by Dixon Resources Unlimited to align with Agency's adopted plans and studies to prioritize transportation, micromobility and parking.

Financials

Expenditures Summary - Redevelopment Agency



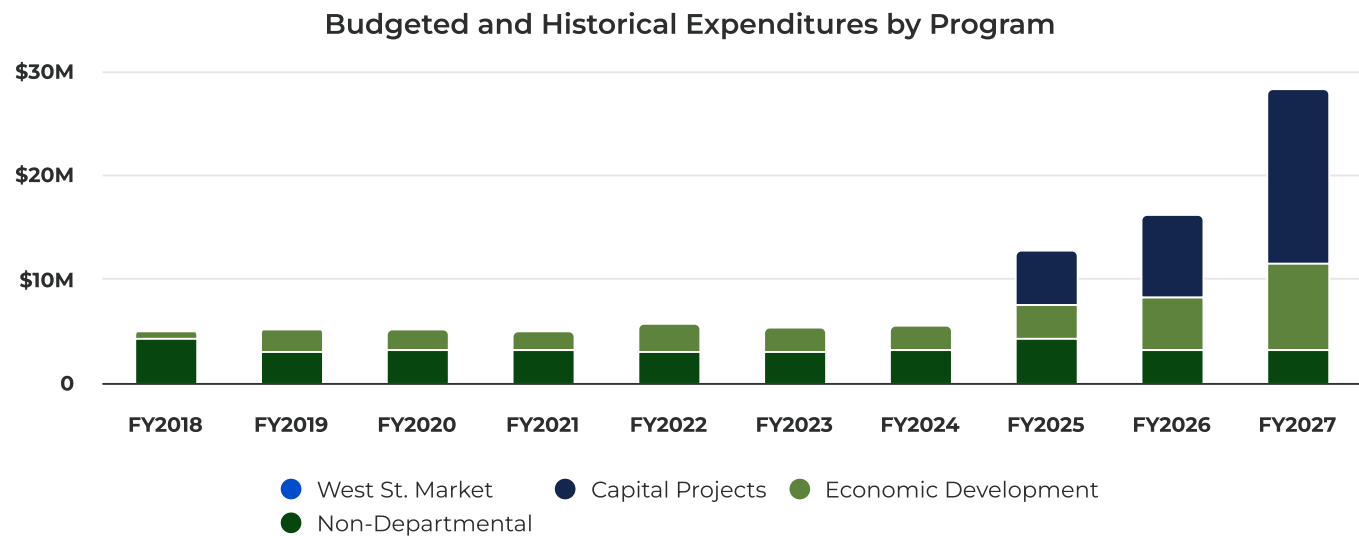
Expenditures by Fund - Redevelopment Agency



Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Redevelopment # 1 General Fund	\$ 1,292,372	\$ 1,025,954	\$ 2,035,017	\$ 2,973,373	\$ 6,641,225	102.51%
Redevelopment #1 Debt Service	\$ 2,900,929	\$ 2,895,773	\$ 4,093,870	\$ 2,881,170	\$ 2,880,130	-0.04%
Redevelopment Two	\$ 1,159,852	\$ 1,516,906	\$ 6,581,457	\$ 13,061,245	\$ 18,799,253	88.37%
Redevelopment Two Debt Service F	\$ 50,447	\$ 49,559	\$ 50,664	\$ 50,344	\$ 51,397	2.09%
Total Expenditures	\$ 5,403,600	\$ 5,488,192	\$ 12,761,009	\$ 18,966,132	\$ 28,372,005	75.23%

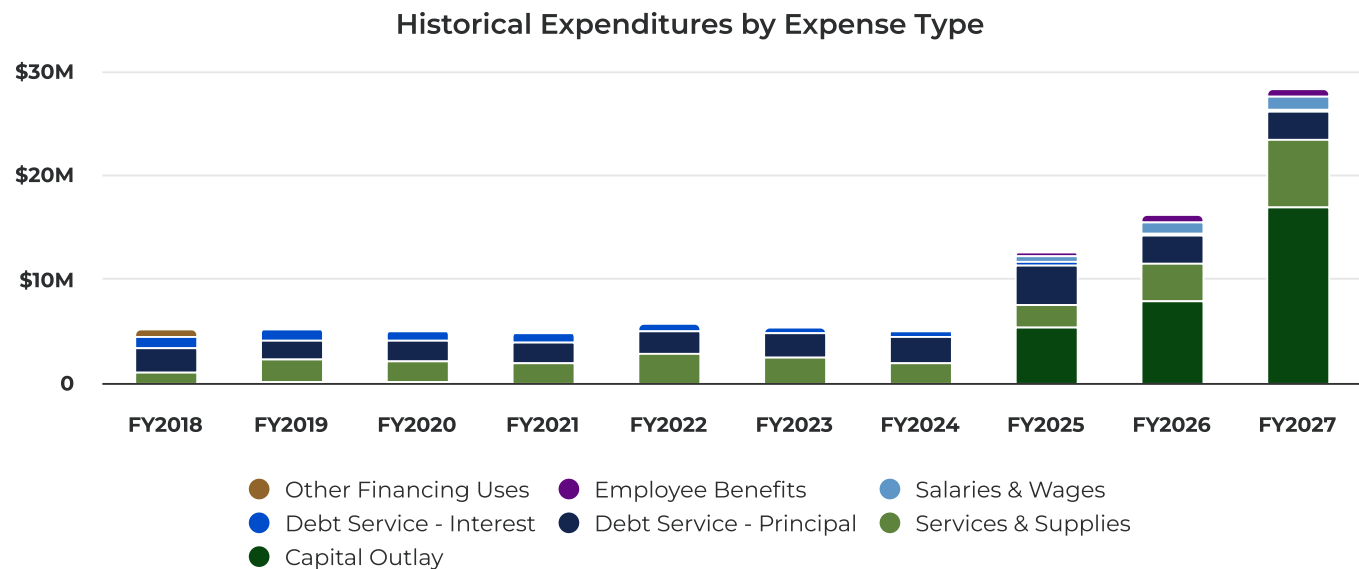
Expenditures by Program - Redevelopment Agency



Expenditures by Sub Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Economic Development	\$ 2,452,224	\$ 2,392,860	\$ 3,128,800	\$ 5,391,806	\$ 8,196,207	58.42%
Capital Projects	-	-	\$ 5,337,674	\$ 10,493,178	\$ 16,945,000	113.52%
Non-Departmental	\$ 2,951,376	\$ 3,095,332	\$ 4,294,534	\$ 3,081,148	\$ 3,230,798	4.86%
Total Expenditures	\$ 5,403,600	\$ 5,488,192	\$ 12,761,009	\$ 18,966,132	\$ 28,372,005	75.23%

Expenditures by Expense Type - Redevelopment Agency



Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Adopted	FY 2026 Adopted vs. FY 2027 Adopted (% Change)
Salaries & Wages	-	\$ 283,811	\$ 576,382	\$ 1,086,298	\$ 1,290,761	18.82%
Employee Benefits	-	\$ 134,801	\$ 331,854	\$ 659,910	\$ 762,281	15.51%
Services & Supplies	\$ 2,459,883	\$ 1,981,406	\$ 2,227,538	\$ 3,809,232	\$ 6,456,436	79.79%
Other Financing Uses	-	\$ 150,000	\$ 150,000	-	-	-
Capital Outlay	-	-	\$ 5,333,585	\$ 10,493,178	\$ 16,945,000	113.52%
Debt Service - Principal	\$ 2,251,000	\$ 2,371,000	\$ 3,698,000	\$ 2,628,000	\$ 2,765,000	5.21%
Debt Service - Interest	\$ 692,717	\$ 567,174	\$ 443,649	\$ 289,514	\$ 152,527	-47.32%
Total Expenditures	\$ 5,403,600	\$ 5,488,192	\$ 12,761,009	\$ 18,966,132	\$ 28,372,005	75.23%

CAPITAL IMPROVEMENT PLAN

Capital Improvement Plan Process and Procedures

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 as Finance begins to analyze available funds for capital projects. As part of the analysis, reconciliations of current expenses are measured against fiscal projections for the City to determine capacity for 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 costs, timeframe, and outcomes of the project. 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. Department 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.

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 minimum 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 bike way, 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 a park, road, sewer line, etc.

In addition, the City includes Capital Maintenance and Equipment Replacement 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. Equipment Replacement projects generally include IT Infrastructure, vehicles, public safety radios, or other equipment that the City has identified as being necessary for the continued functioning of city-provided services that must be replaced on a regular basis.

The increase in operating costs for locations and projects are shown only for the year in which a project is completed. Operating costs will be included in the operating budget for future years as projects are completed.

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 \$25,000 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 online.

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. Future fiscal year 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 process 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.

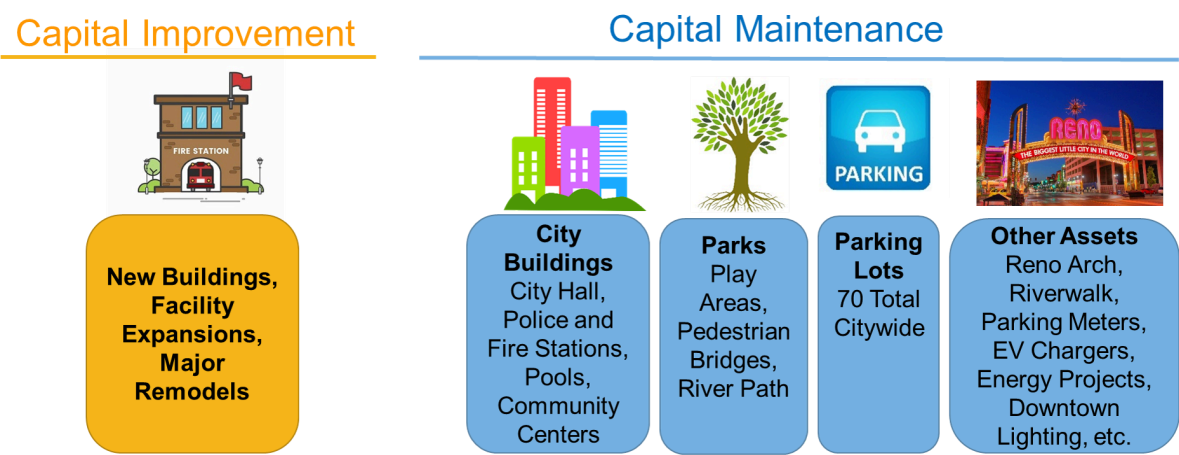
Each year, project costs will be reviewed, and additional funds may be allocated to a project which, when combined with resources carried over from the prior year, result in the continuing project budget for the new year.

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. Department 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 priorities, impact on operating budgets, cost-effectiveness, environmental impacts, population impact, and frequency of use. Significant weight is provided for 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. Projects are presented for final Council approval and are subject to change 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 updated and expanded as additional assessments are made.



The Facility Condition Assessment Report was created using cost estimates based on contractor pricing including materials, labor, location factors, and overhead. The costs of project design, special testing, inspections, inflation, and permitting fees are not included. It does include details related to the current condition of these facilities based on information collected by the respective department's 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, sewer holes, 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 Program 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 Project 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 ongoing 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 to 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. The projects focus upon maintaining city infrastructure and extending the useful life of City buildings and facilities.

Residential Construction Tax (RCT) 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.

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.

Fleet Fund

The Motor Vehicle Internal Service Fund, commonly referred to as the Fleet Fund, receives an allocation from the General, Street, Sewer, and Building Funds based on the maintenance and replacement costs of vehicles assigned for use benefiting the fund. Resources in this fund must be used solely for the administration, maintenance, operation, acquisition, rental or lease, and repair of vehicles owned by the City.

Redevelopment Agency (RDA) Funds

Resources are primarily derived from ad valorem tax generated within the area in excess of the baseline established at formation. The Redevelopment Agency is a component unit of the City of Reno created to address blight in designated redevelopment areas. Funds are used to provide capital improvements and programs to combat blight and encourage economic activity within the designated boundaries of the redevelopment area.

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.
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

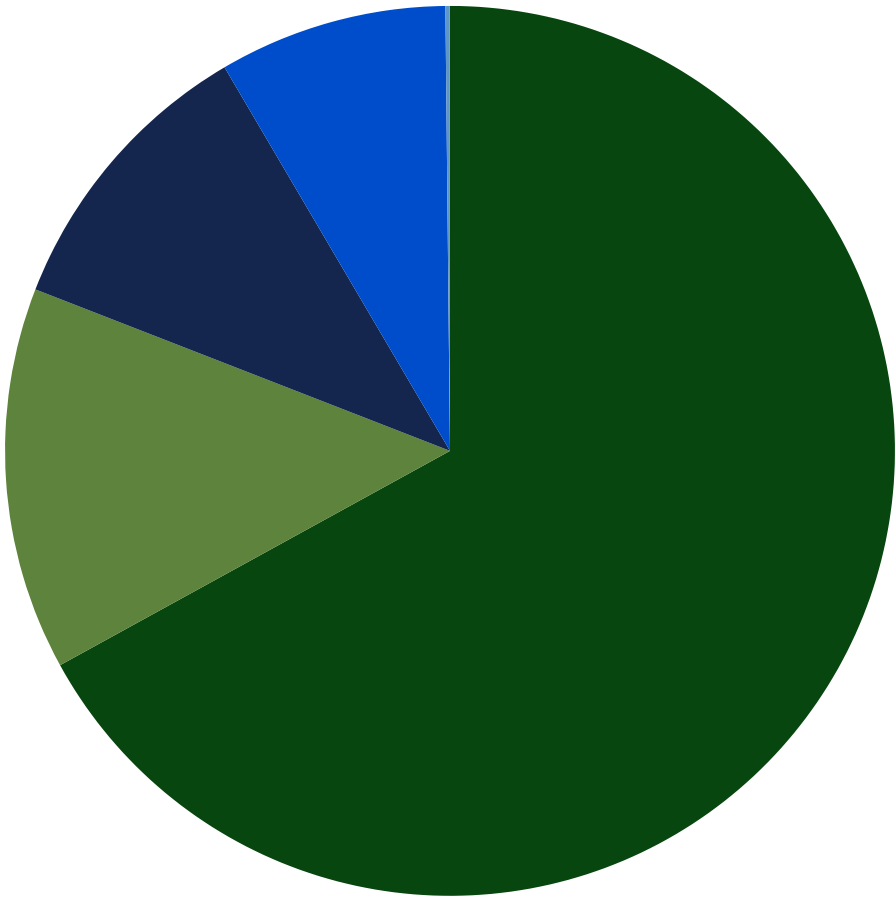
One method of generating additional funds for capital improvements is to increase existing fees/charges or to add new fees/charges. The following are areas that could be investigated further:

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 in the capital improvement plan.

FY27 Total Approved Capital Projects

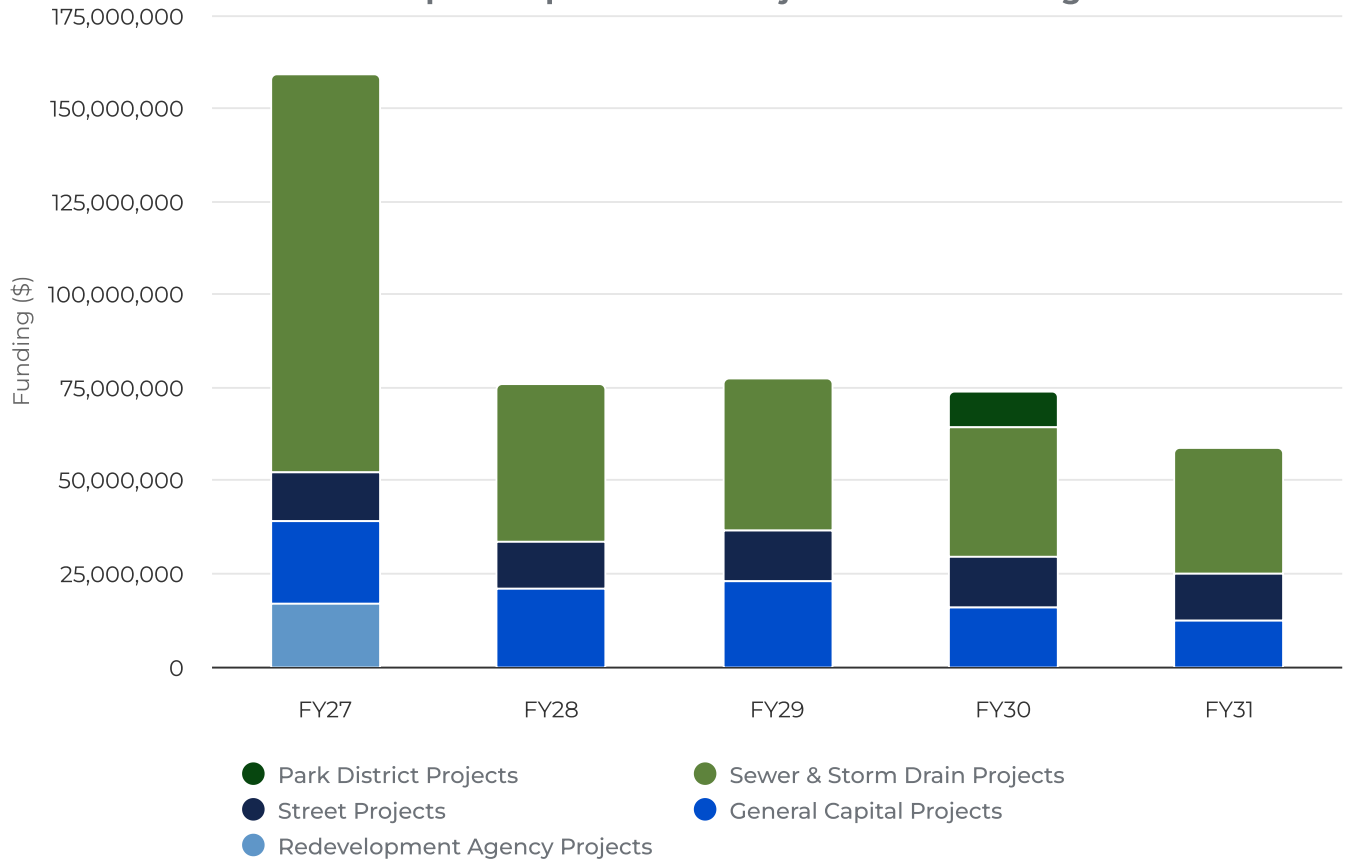
\$159,275,304

FY27 Capital Improvement Projects by Category



- Sewer & Storm Drain Projects **\$106,719,500**
- General Capital Projects **\$22,148,304**
- Redevelopment Agency Projects **\$16,945,000**
- Street Projects **\$13,197,500**
- Park District Projects **\$265,000**

FY27-31 Capital Improvement Projects Total Funding



General Capital Projects	FY27	FY28	FY29	FY30	FY31	FY32-41
General Capital Projects Funds	\$ 8,230,000	\$ 12,680,000	\$ 12,680,000	\$ 8,180,000	\$ 8,180,000	\$ 41,800,000
CDBG Funds	1,600,000	-	-	-	-	-
Fleet Replacement Funds	11,318,304	5,004,600	9,297,000	6,691,225	3,265,572	17,859,000
Room Surcharge Funds	1,000,000	3,000,000	1,120,000	1,200,000	1,000,000	10,000,000
Total General Capital Projects	22,148,304	20,684,600	23,097,000	16,071,225	12,445,572	69,659,000
Park District Projects						
Park District 1	-	-	-	9,415,000	-	1,500,000
Park District 2	150,000	-	-	-	-	1,500,000
Park District 3	100,000	-	-	-	-	-
Park District 5	15,000	-	-	-	-	-
Total Park District Projects	265,000	-	-	9,415,000	-	3,000,000
Sewer & Storm Drain Projects						
Sewer Funds	106,719,500	42,130,000	41,130,000	34,730,000	33,730,000	363,700,000
Total Sewer & Storm Drain Projects	106,719,500	42,130,000	41,130,000	34,730,000	33,730,000	363,700,000
Street Projects						
Street Funds	13,197,500	13,100,000	13,300,000	13,450,000	12,750,000	115,250,000
Total Street Projects	13,197,500	13,100,000	13,300,000	13,450,000	12,750,000	115,250,000
Redevelopment Agency Projects						
Redevelopment Agency #1 Funds	3,680,000	-	-	-	-	-
Redevelopment Agency #2 Funds	13,265,000	-	-	-	-	-
Total Redevelopment Agency Projects	16,945,000	-	-	-	-	-
Total Projects	\$ 159,275,304	\$ 75,914,600	\$ 77,527,000	\$ 73,666,225	\$ 58,925,572	\$ 551,609,000

FY27 General Capital Projects Summary

Project Name	FY27 Approved Funding
Annual Facility Maintenance	\$ 900,000
Annual Fire Apparatus Replacement Program	1,400,000
Annual IT Infrastructure Replacement Plan	500,000
Annual Parking Lot Maintenance and Rehabilitation	400,000
Annual Parks Capital Maintenance Allocation	700,000
Annual ReTRAC Trench Maintenance and Repairs	2,000,000
Dickerson Road Pedestrian Safety Improvements	800,000
ERP Software - Initialization & Implementation Phase	2,000,000
Fire Light Duty Vehicle Replacement	250,000
FY27 Fleet Replacement	11,318,304
Manzanita Park Pathway Repairs	300,000
Pedestrian Ramp ADA Improvements	100,000
Public Art Projects	80,000
Reno Events Center (REC) and National Bowling Stadium (NBS)	1,000,000
Virginia Lake Playground Replacement	100,000
Virginia Lake West Shoreline Stabilization Design Phase 1	300,000
Grand Total	\$ 22,148,304



FY27 General Capital Projects Details

General Capital Projects Funds Total Funding — \$8,230,000

Annual Facility Maintenance Allocation — \$900,000

- **Project Description:** Annual allocation for City of Reno Facility Maintenance. Projects will vary based on needs as determined by the Maintenance & Operations department.
- **Outcomes:** Maintenance of existing facilities and reduced repair costs.

Annual Fire Apparatus Replacement Program — \$1,400,000

- **Project Description:** This project provides for the planned replacement of fire apparatus that have reached or are approaching the end of their useful service life. The apparatus replacement effort ensures the Fire Department maintains a reliable, safe, and effective fleet capable of supporting emergency response, training, and special operations. By implementing a lifecycle-based replacement strategy, the project addresses aging equipment, reduces the risk of mechanical failures, and aligns fleet capacity with current operational needs and service demands.
- **Outcomes:** The anticipated outcomes include improved reliability and availability of frontline and reserve apparatus, enhanced firefighter safety through modern vehicle design and updated safety features, and reduced risk of out-of-service units during peak demand.

Annual IT Infrastructure Replacement Plan — \$500,000

- **Project Description:** The Department of Information Technology (DoIT) has established several replacement cycles for core infrastructure. These include, but are not limited to, Council Chambers Audio-Visual Equipment, Battery, Server, Phone System, Wireless Access Points (WAPs), Network Switches, Routers, Firewalls, and other central IT infrastructure needs.
- **Outcomes:** City-owned equipment and environments will be maintained for their useful life and replaced within industry standard and end of support.

Annual Parking Lot Maintenance and Rehabilitation — \$400,000

- **Project Description:** This annual program repairs and/or reconstructs various parking lots at City facilities with a pavement condition index (PCI) of less than 55. There is currently a backlog of over \$38 Million in reconstruction needed and 45% of parking lots have a PCI less than 55.
- **Outcomes:** Improve safety, accessibility, and user experience at public facilities. Targeted investment reduces liability risks, slows growth of the reconstruction backlog, extends pavement life, and provides a cost-effective, data-driven approach to managing City parking lots.

Annual Parks Capital Maintenance Allocation — \$700,000

- **Project Description:** Annual funding to complete ongoing maintenance of park playgrounds, splash pads, sidewalks, walking paths, irrigation systems, and other necessary maintenance of public parks.
- **Outcomes:** Maintenance and potential improvement of parks, increased access to pathways, and continued use of public park equipment.

Annual ReTRAC Trench Maintenance and Repairs — \$2,000,000

- **Project Description:** Repair of trench to include overhead bridges and surrounding flat work.
- **Outcomes:** Extend the service life of the ReTRAC trench. These proactive improvements enhance public safety, reduce long-term repair and replacement costs, preserve critical transportation assets, and ensure reliable mobility across the network.

ERP Software - Initialization & Implementation Phase — \$2,000,000

- **Project Description:** The city's current ERP software is outdated, lacking functionality, nearing the end of its useful life, and is due to be sunset by the company that maintains it. The city will engage with a new company to implement a new ERP system citywide to handle accounting, budgeting, payroll, human resource management, asset management, and many other processes.
- **Outcomes:** Identify an ERP that can handle the complexities of the city's accounting, budgeting, and payroll, implement and transition to new software, train users, and integrate outside systems.

Fire Light Duty Vehicle Replacement — \$250,000

- **Project Description:** This project provides for the planned replacement of fire vehicles that have reached or are approaching the end of their useful service life. The replacement effort ensures the Fire Department maintains a reliable, safe, and effective fleet capable of supporting emergency response, training, and special operations. This program is supported by the voter-approved property tax levy established in 1987, which includes a dedicated allocation of \$250,000 annually to maintain a scheduled replacement program for fire vehicles and equipment.
- **Outcomes:** The anticipated outcomes include improved reliability and availability of fire vehicles, enhanced firefighter safety through modern vehicle design and updated safety features, and reduced risk of out-of-service units during peak demand or emergency events.

Public Art Projects — \$80,000

- **Project Description:** New public art projects: funding for Art Signals and pooled for larger projects incorporated into street and infrastructure projects.
- **Outcomes:** New artwork in roundabouts or as part of street projects, new artwork in areas of Reno without art.

Community Development Block Grant Funds Total Funding — \$1,600,000

Dickerson Road Pedestrian Safety Improvements — \$800,000

- **Project Description:** This project will construct an ADA-compliant pedestrian pathway in the underserved Dickerson Road neighborhood to improve mobility and enhance community connectivity. The pathway will provide safer access to the Oxbow Nature Study Area to the west and the Biggest Little Bike Network to the east, benefiting residents, including low-to moderate-income households and individuals with disabilities. The project builds upon a previously funded CDBG design project, leveraging prior investment to deliver critical infrastructure improvements.
- **Outcomes:** Improved ADA accessibility and reduction in maintenance costs.

Manzanita Park Pathway Repairs — \$300,000

- **Project Description:** The walking path at Manzanita park is severely degraded. The path is obstructed by many large cracks, heaves and holes. The project scope would include approximately 3,040 linear feet of pathways (18,240 sq feet). Completing this project would improve safety and ADA access to the park.
- **Outcomes:** Repair of a severely degraded walking path resulting in improved safety and increased ADA access to Manzanita Park.

Pedestrian Ramp ADA Improvements — \$100,000

- **Project Description:** The pedestrian ramp program ensures ongoing compliance with federal accessibility requirements by installing and upgrading ADA-compliant ramps at street corners throughout the city. A 2015 inventory of 12,641 corners identified approximately 1,200 high-priority locations lacking ramps or with unusable ramps due to site conditions. To address this critical need, the City has been steadily improving these locations to enhance safety, accessibility, and mobility for all residents, particularly individuals with disabilities and low to moderate-income populations. Once high priority sites are completed, the program will focus on 6,460 additional locations currently out of compliance with ADA standards.
- **Outcomes:** Improved ADA accessibility and reduction in maintenance costs.

Virginia Lake Playground Replacement — \$100,000

- **Project Description:** The eastern section of the playground at Virginia Lake Park is more than 30 years old, has surpassed its useful life, and does not meet current accessibility standards. The sand play surface is minimally adequate for fall protection and inadequate for accessibility. The east section of the playground measures approximately 5,350 sqft, and would require updated safety surfacing.
- **Outcomes:** Improved accessibility and reduction in maintenance costs.

Virginia Lake West Shoreline Stabilization Design Phase 1 — \$300,000

- **Project Description:** The west shoreline of Virginia Lake has significantly eroded over the years from winds and wave action. The DG pathway along the shore, which had been over six feet wide, is now significantly undermined and in several locations is now less than two feet wide, posing a safety risk for users. Without repairs soon, we will have to close the interior walking path for safety reasons. Staff met to evaluate the current condition of the west bank and determined a survey and design is needed to properly estimate the actual project cost.
- **Outcomes:** Improved accessibility and reduction in maintenance costs.

Fleet Funds Total Funding — \$11,318,304

FY27 Fleet Replacement — \$11,318,304

- **Project Description:** Includes a scheduled replacement plan for city-owned vehicles and equipment. Request includes several second-life sewer and street assets that have become essential to operations and are in need of replacement.
- **Outcomes:** Aging City vehicles and equipment will be replaced. Through this, maintenance costs will be minimized as newer vehicles require less significant routine maintenance and the risk of catastrophic equipment failures goes down. That also means that fleet uptime will be increased, which helps ensure that the City provides the services that it's committed to providing at the service levels that it's committed to provide.

Room Surcharge Funds Total Funding — \$1,000,000

Reno Events Center (REC) and National Bowling Stadium (NBS) — \$1,000,000

- **Project Description:** Projects for NBS and REC are prioritized by the \$2 Surcharge Committee and City of Reno Public Works staff. The top priorities in FY27 are exterior facade joint resealing for both REC and NBS. The funds may also be used for other critical and/or emergency capital needs to be identified throughout the year.
- **Outcomes:** These improvements will protect the building envelopes from water intrusion, extend facility service life, reduce future capital repair costs, and preserve safe, reliable use of City facilities.

FY27 Park District Projects Summary

Project Name	FY27 Approved Funding
Crissie Caughlin Park Sports Court Improvement	\$ 15,000
Hilltop Park Lighting - Additional Funding	150,000
Paradise Park Bridge - Additional Funding	100,000
Grand Total	\$ 265,000



FY27 Park District Projects Details

Park District Funds Total Funding — \$265,000

Hilltop Park Lighting — Additional Funding — \$150,000

- **Project Description:** Replacement of ball field lights and footings which are severely degraded. The project is currently ongoing and additional funding is being allocated to ensure project completion.
- **Outcomes:** Improved safety of park users.

Paradise Park Bridge — Additional Funding — \$100,000

- **Project Description:** Replacement of pedestrian bridge with an ADA-accessible bridge. The project is currently ongoing and additional funding is being allocated to ensure project completion.
- **Outcomes:** Improved ADA access for pedestrian walkways.

Crissie Caughlin Park Sports Court Improvement — \$15,000

- **Project Description:** Installation of bocce courts in Crissie Caughlin Park.
- **Outcomes:** Improved access to recreation and added amenity availability of bocce courts.

FY27 Sewer & Storm Drain Projects Summary

Project Name	FY27 Approved Funding
Backup Power (Design)	\$ 1,000,000
Bleach Facility Improvements (Construction)	1,000,000
Clarifier Basin Concrete and Steel Rehabilitation	1,500,000
Dewatering Building (Construction)	60,000,000
FY27 Fleet Buy	162,500
FY27 Lift Stations Improvement Project	1,430,000
FY27 Supervisory Control and Data Acquisition Improvements	1,000,000
Gas Conditioning System Improvements (Construction)	4,000,000
Grit Facility Improvements (Design)	400,000
Headworks Influent Wetwell Improvements (Pre-Design & Design)	1,300,000
Maintenance & Operations North Valleys Satellite Facility	1,000,000
Motor Control Center 24, 25, 26 Replacement (Construction)	850,000
Pump Station and Headworks Paving (Construction)	600,000
Reno-Stead Water Reclamation Facility Electrical Resiliency (Design)	250,000
Reno-Stead Water Reclamation Facility Fencing and Security Improvements Phase 2	1,000,000
Sewer Collection System Rehabilitation and Capacity Projects	27,150,000
Storm Drain Rehabilitation	1,000,000
Thickened Primary Sludge Pumping Improvements (Construction)	2,400,000
West Wash Dam (Design)	677,000
Grand Total	\$ 106,719,500



FY27 Sewer & Storm Drain Projects Details

Sewer & Storm Drain Funds Total Funding — \$106,719,500

Backup Power (Design) — \$1,000,000

- **Project Description:** TMWRF currently has no backup power capabilities. TMWRF relies solely on NVEnergy for its power, and has had some power outages which have damaged equipment and caused permit violations. This project seeks to provide permanent backup power systems for the treatment plant.
- **Outcomes:** The outcome of this project is to maintain compliance with TMWRF's discharge permit, to allow for continued development in the Truckee Meadows, and to allow existing and reliable service to the existing customers in the TMWRF sewer shed.

Bleach Facility Improvements (Construction) — \$1,000,000

- **Project Description:** TMWRF uses bleach to disinfect the water prior to discharging to irrigation customers, TRI-GID, and to the Truckee River. Recently, TMWRF's bleach storage tanks have failed. Two of the four bleach storage tanks have ruptured, causing TMWRF to have increased chemical deliveries, and decreased operational efficiencies. This project seeks to replace the bleach storage tanks, modify the building to allow for the new tanks, and modify the sulfuric acid dosing piping throughout the plant.
- **Outcomes:** The outcome of this project is to maintain compliance with TMWRF's discharge permit, to allow for continued development in the Truckee Meadows, and to allow existing and reliable service to the existing customers in the TMWRF sewer shed.

Clarifier Basin Concrete and Steel Rehabilitation — \$1,500,000

- **Project Description:** TMWRF has 14 clarifiers that need concrete, pipe, and steel repairs and recoating. The plan is to rehabilitate 2 clarifiers every other year. This results in clarifier coatings being replaced every 15 years (the design lifespan of the coatings).
- **Outcomes:** The outcome of this project is to maintain compliance with TMWRF's discharge permit, to allow for continued development in the Truckee Meadows, and to allow existing and reliable service to the existing customers in the TMWRF sewer shed.

Dewatering Building (Construction) — \$60,000,000

- **Project Description:** The dewatering process at TMWRF is an important part of water recovery and biosolids disposal. The equipment is undersized and lacking in redundancy and efficiency. A seismic report identified that the existing building has structural deficiencies that would render the building and process inoperable should a large enough earthquake occur.
This project includes construction of a new dewatering facility.
- **Outcomes:** The outcome of this project is to maintain compliance with TMWRF's discharge permit, to allow for continued development in the Truckee Meadows, and to allow existing and reliable service to the existing customers in the TMWRF sewer shed.

FY27 Fleet Buy — \$162,500

- **Project Description:** Includes a scheduled replacement plan for city-owned vehicles and equipment. Request includes several second-life sewer and street assets that have become essential to operations and are in need of replacement.

- **Outcomes:** Aging City vehicles and equipment will be replaced. Through this, maintenance costs will be minimized as newer vehicles require less significant routine maintenance and the risk of catastrophic equipment failures goes down. That also means that fleet uptime will be increased, which helps ensure that the City provides the services that it's committed to providing at the service levels that it's committed to provide.

FY27 Lift Stations Improvement Project — \$1,430,000

- **Project Description:** Project costs include design and construction. Decommission the Socrates Lift Station as a gravity sewer will be available in Summer 2026; fix electrical cabinets and replace an outdated generator at West Parr; fix onsite drainage surface improvements to improve worker safety at Sky Vista; relocate pump discounts above ground at Cashill, Aircenter, and Donnelly that will eliminate electrical hazard for works when snow/rain is present; and install paving at Donnelly, so crane trucks are able to work safely without sinking into the dirt when the pull pumps.
- **Outcomes:** The City currently maintains 32 lift stations. As part of the 2020 Brown and Caldwell Lift Station Assessment Report, lift station improvements and replacements are recommended and prioritized for many of the stations to reduce the probability of failures.

FY27 Supervisory Control and Data Acquisition (SCADA) Improvements — \$1,000,000

- **Project Description:** Project costs include design and construction. Replace and upgrade the remaining SCADA hardware at 16 Lift Stations per the City of Reno 2026 Lift Stations Controls Upgrade Report prepared by Control Point.
- **Outcomes:** The City currently maintains 32 lift stations. As part of the 2020 Brown and Caldwell Lift Station Assessment Report, lift station improvements and replacements are recommended and prioritized for many of the stations to reduce the probability of failures.

Gas Conditioning System Improvements (Construction) — \$4,000,000

- **Project Description:** The gas conditioning system at TMWRF is responsible for cleaning and pressurizing the gas generated by the digestion process. The pressurized gas is used as fuel for boilers and the cogeneration unit at the treatment plant.
- **Outcomes:** The outcome of this project is to maintain compliance with TMWRF's discharge permit, to allow for continued development in the Truckee Meadows, and to allow existing and reliable service to the existing customers in the TMWRF sewer shed.

Grit Facility Improvements (Design) — \$400,000

- **Project Description:** TMWRF's grit facility is a process which separates inorganic solids from the incoming waste stream and collects them to be disposed of. The equipment is 20 years old and is nearing the end of its useful service life. This project seeks to replace the equipment in-kind along with piping and valve improvements.
- **Outcomes:** The outcome of this project is to maintain compliance with TMWRF's discharge permit, to allow for continued development in the Truckee Meadows, and to allow existing and reliable service to the existing customers in the TMWRF sewer shed.

Headworks Influent Wetwell Improvements (Pre-Design & Design) — \$1,300,000

- **Project Description:** TMWRF's Headworks facility is responsible for collecting the raw sewage from the collection system and dispersing it throughout the treatment plant. The wetwell is where all the sewage converges from Sparks and Reno sewer interceptors (large diameter pipes). The gates which throttle the amount of sewage coming into the treatment plant have recently experienced failures, indicating an inadequate design. This project seeks to find an engineered solution for the headworks wetwell, so the cities can avoid costly and unsafe emergency repairs to the headworks gates.
- **Outcomes:** The outcome of this project is to maintain compliance with TMWRF's discharge permit, to allow for continued development in the Truckee Meadows, and to allow existing and reliable service to the existing customers in the TMWRF sewer shed.

Maintenance & Operations (M&O) North Valleys Satellite Facility — \$1,000,000

- **Project Description:** The city is growing, causing a need for more equipment and supplies to service the expansion, and the Corp Yard is out of space to house the additional vehicles and materials needed to service the area.
- **Outcomes:** This new location will increase services to an underserved and expanding territory by aiding in responses for preventative and reactionary maintenance and repairs.

Motor Control Center (MCC) 24, 25, 26 Replacement (Construction) — \$850,000

- **Project Description:** Motor control centers (MCCs) are responsible for supplying power to motors and other electrical equipment. MCC 25, 26, 27 is about 40 years old and has recently experienced a failure which has caused concern about the reliability of the MCC and its associated facility. This project seeks to replace the MCCs with newer infrastructure to maintain reliable and safe operation.
- **Outcomes:** The outcome of this project is to maintain compliance with TMWRF's discharge permit, to allow for continued development in the Truckee Meadows, and to allow existing and reliable service to the existing customers in the TMWRF sewer shed.

Pump Station and Headworks Paving (Construction) — \$600,000

- **Project Description:** TMWRF's effluent pump station has degraded pavement that has been filled in with aggregate base. This pavement has been causing damage to personal vehicles, as well as damage to maintenance and operations vehicles. This project seeks to add new pavement around the headworks facility as well as the effluent pump station.
- **Outcomes:** The outcome of this project is to maintain compliance with TMWRF's discharge permit, to allow for continued development in the Truckee Meadows, and to allow existing and reliable service to the existing customers in the TMWRF sewer shed.

Reno-Stead Water Reclamation Facility (RSWRF) Electrical Resiliency (Design) - \$250,000

- **Project Description:** Review power distribution end of life and perform replacement. The phase includes the review and design. The replacement project is scheduled for FY28.
- **Outcomes:** Increase reliability by proactive replacement of end-of-life electrical especially in an environment of long lead times for these items.

Reno-Stead Water Reclamation Facility (RSWRF) Fencing and Security Improvements Phase 2—\$1,000,000

- **Project Description:** With the expansion of RSWRF and acquisition of assets at RSWRF, phase 2 of the fencing and security improvements will commence. This includes the purchase and installation of all fencing and security improvements at the plant.
- **Outcomes:** Completion of fence installation and security measures to prevent theft, trespassing and destruction of property.

Sewer Collection System Rehabilitation and Capacity Projects — \$27,150,000

- **Project Description:** Sewer line rehabilitation and capacity improvements at various sites across the City. This includes an annual sewer replacement and lining project, inflow/infiltration removal, sewer hole rehabilitation, emergency on-call, interceptor capacity upgrades, and septic to sewer projects.
- **Outcomes:** These expenditures extend asset life, reduce overflows and emergency failures, protect public health and the environment, support regulatory compliance, and provide cost-effective, predictable delivery of essential sewer system improvements.

Storm Drain Rehabilitation - \$1,000,000

- **Project Description:** The Sadleir Way project will construct a storm drain between Southworth Dr. and Sadleir Way on private property. The project will remove flow that currently floods private structures. The Matley Lane project will construct a storm drain within Matley Lane that will capture runoff in areas that do not drain in the pre-project condition. Flows will be conveyed to the storm drain in Mill St.
- **Outcomes:** This project will mitigate historic flooding issues on private property and within public right-of-way. The project will construct a storm drain connection to remove flow that currently floods due to the lack of appropriate conveyance facilities. These new improvements will alleviate flooding and eliminate the need for maintenance during storm events.

Thickened Primary Sludge Pumping Improvements (Construction) — \$2,400,000

- **Project Description:** The existing primary sludge pumps are at their pressure capacity, and the diaphragms on the pumps are being destroyed on a monthly basis, causing the plant to spend extra money and staff time to repair the pumps. This project seeks to replace the pumps with pumps that are more suitable for the current application.
- **Outcomes:** The outcome of this project is to maintain compliance with TMWRF's discharge permit, to allow for continued development in the Truckee Meadows, and to allow existing and reliable service to the existing customers in the TMWRF sewer shed.

West Wash Dam (Design) — \$677,000

- **Project Description:** West Wash Dam is one of ten City of Reno high hazard dams, constructed in 1960. The dam has reached the end of its service life and will be rehabilitated to meet current design standards and allow it to continue to protect the community from flood risk.
- **Outcomes:** Rehabilitate the West Wash Dam for continued community protection from flooding hazards.

FY27 Street Projects Summary

Project Name	FY27 Approved Funding
Bridge Maintenance	\$ 790,000
FY27 Fleet Buy	637,500
Maintenance & Operations North Valleys Satellite Facility	1,000,000
Neighborhood Street Program	10,125,000
Traffic & Transportation Safety Program	645,000
Grand Total	\$ 13,197,500



FY27 Street Projects Details

Street Fund Projects Total Funding — \$13,197,500

Bridge Maintenance — \$790,000

- **Project Description:** TMWRF currently has no backup power capabilities. TMWRF relies solely on NVEnergy for its power, and has had some power outages which have damaged equipment and caused permit violations. This project seeks to provide permanent backup power systems for the treatment plant.
- **Outcomes:** The outcome of this project is to maintain compliance with TMWRF's discharge permit, to allow for continued development in the Truckee Meadows, and to allow existing and reliable service to the existing customers in the TMWRF sewer shed.

FY27 Fleet Buy — \$637,500

- **Project Description:** Includes a scheduled replacement plan for city-owned vehicles and equipment. Request includes several second-life sewer and street assets that have become essential to operations and are in need of replacement.
- **Outcomes:** Aging City vehicles and equipment will be replaced. Through this, maintenance costs will be minimized as newer vehicles require less significant routine maintenance and the risk of catastrophic equipment failures goes down. That also means that fleet uptime will be increased, which helps ensure that the City provides the services that it's committed to providing at the service levels that it's committed to provide.

Maintenance & Operations North Valleys Satellite Facility — \$1,000,000

- **Project Description:** The city is growing, causing a need for more equipment and supplies to service the expansion, and the Corp Yard is out of space to house the additional vehicles and materials needed to service the area.
- **Outcomes:** This new location will increase services to an underserved and expanding territory by aiding in responses for preventative and reactionary maintenance and repairs.

Neighborhood Street Program — \$10,125,000

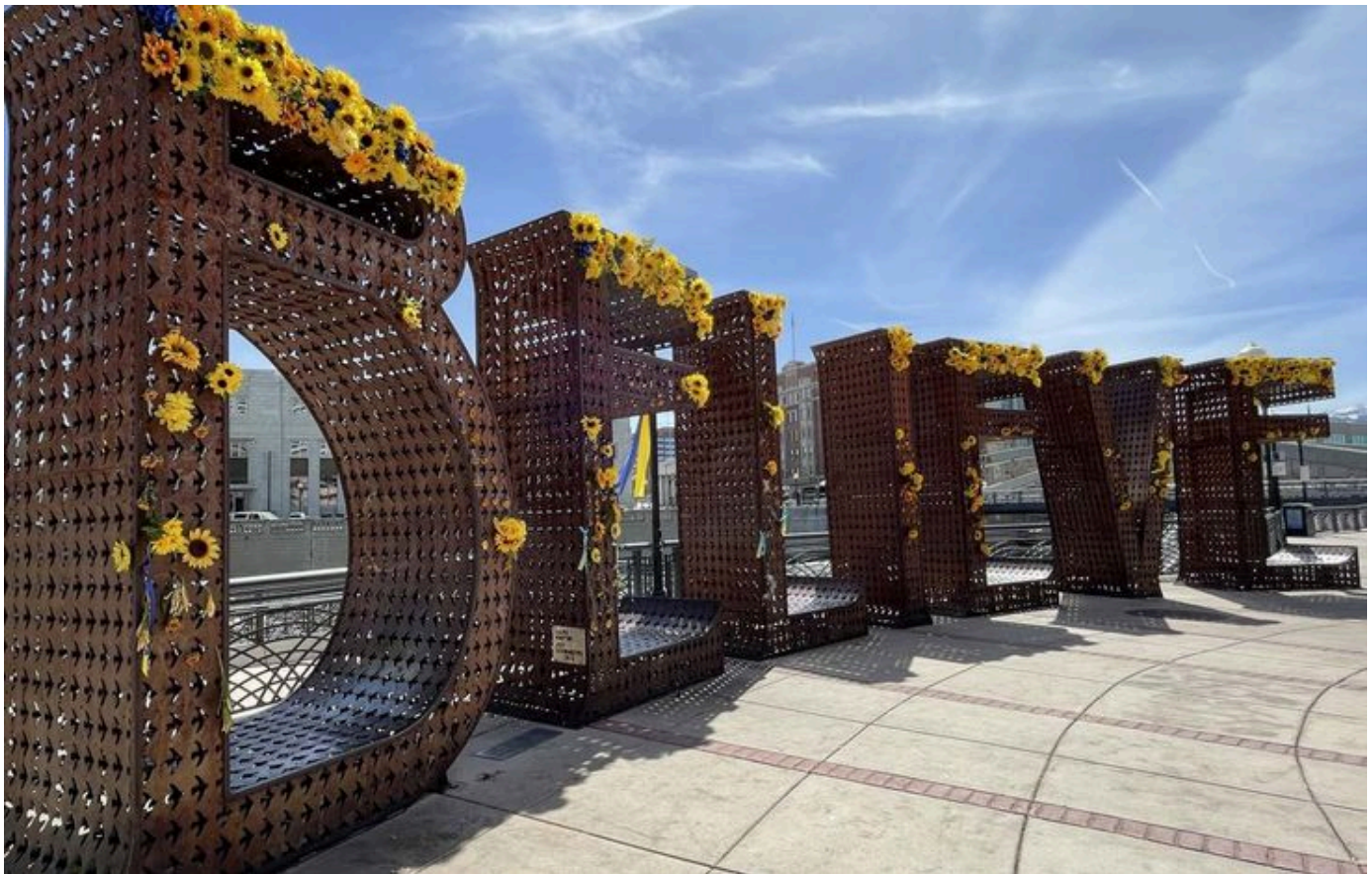
- **Project Description:** The Neighborhood Street Program, adopted by Council in 1997, guides the long-term rehabilitation of neighborhood streets in poor condition, including pavement, curbs, sidewalks, driveways, pedestrian ramps, and striping, while improving pedestrian accessibility and connectivity. City Council confirmed these streets for reconstruction in March 2022. FY27 projects include Rivermount Neighborhood Phase 2 and Marsh Avenue Phase 1.
- **Outcomes:** Funding these neighborhood street and sidewalk projects will preserve and extend the life of existing infrastructure through planned rehabilitation, increase the network PCI, and reduce long-term maintenance and replacement costs.

Traffic & Transportation Safety Program — \$645,000

- **Project Description:** The Traffic and Transportation Safety Program enhances roadway safety by identifying and prioritizing locations for traffic safety improvements across the City, including intersections, crosswalks, and school zones.
- **Outcomes:** Improve roadway safety, reduce crash risks, and enhance pedestrian and school zone protection across the City.

FY27 Redevelopment Agency (RDA) Project Summary

Project Name	FY27 Approved Funding
Biggest Little Dog Park Shade	\$ 130,000
E 4th Street Bistro Lighting	2,000,000
Event Center/Bowling Stadium Exterior Lighting	400,000
Historic Rail Depot Tenant Improvements/Allowance	650,000
Lear Theatre	2,000,000
Linden Street Area Project	2,000,000
River Hazards Removal	465,000
River Path Phase 1 Construction: Lake Street to Brodhead Park	6,000,000
River Path Phase 2 & 3 Construction Design	1,200,000
University Village Pedestrian Improvements	1,600,000
Virginia Street Side Walk Improvements	400,000
Whitewater Park Pull-Out Location	100,000
Grand Total	\$ 16,945,000



FY27 Redevelopment Agency (RDA) Projects Details

RDA #1 Funds Total Funding — \$3,680,000

Biggest Little Dog Park Shade — \$130,000

- **Project Description:** This RDA 1 funded project will provide much needed shade on the Biggest Little Dog Park, located on the West ReTrac lid. This downtown dog park, first noted as a need in the 2017 Downtown Action Plan, provides downtown users a safe place for small and large dogs to play, but is composed of artificial turf. The turf becomes too hot in the summer heat, and becomes inaccessible.
- **Outcomes:** The shade structure will allow for greater use of a free public space and help to prolong the useful life of the turf by providing UV protection.

Event Center/Bowling Stadium Exterior Lighting — \$400,000

- **Project Description:** This RDA 1 funded project will provide exterior lighting to improve access and safety for the Reno Events Center and the National Bowling Stadium.
- **Outcomes:** Additional lighting will provide exterior safety components and accessibility for all constituents on these City-owned assets.

Historic Rail Depot Tenant Improvements/Allowance — \$650,000

- **Project Description:** This RDA 1 funded project will activate a long vacant space and be used for improvements to the historic train depot to allow for a future tenant.
- **Outcomes:** Modernization of the historic space will include much-needed infrastructure like power, water, and sewer hook-ups, and additional tenant improvements necessary to allow for a tenant to activate the space.

Lear — \$2,000,000

- **Project Description:** RDA 1 will fund exterior beautification improvements to the historic Lear Theater/First Church of Christ, Science building. These efforts will include fencing, landscaping, lighting, and power for irrigation.
- **Outcomes:** Reducing exterior blight by way of these beautification efforts will allow for the space to be more attractive for the public and prepare the site for the upcoming request for proposals.

Whitewater Park Pull-Out Location — \$100,000

- **Project Description:** This RDA 1 funded project implements a recommendation from the Truckee River Vision Study to provide better access to the Truckee River. City Plaza has river access. However, the current rock configuration proves to be difficult for white water rafters and tubers to exit the river safely at this access point.
- **Outcomes:** Improve safety and accessibility and overall experience for all river users.

Virginia Street Sidewalk Improvements — \$400,000

- **Project Description:** This RDA 1 funded project is a condition assessment for Virginia Street from the Riverwalk to the I-80 freeway to include tree condition, power mapping and analysis, irrigation, and sidewalk review.
- **Outcomes:** This assessment will provide better insight into future needs of Virginia Street for streetscape and Virginia Street Placemaking Study implementation.

RDA #2 Funds Total Funding — \$13,265,000

E 4th Street Bistro Lighting — \$2,000,000

- **Project Description:** This RDA 2 funded project will design and construct decorative corridor lighting improvements along East 4th Street. New lighting infrastructure will support bistro-style overhead lighting while enhancing pedestrian visibility and corridor aesthetics.
- **Outcomes:** The project will improve public safety, support neighborhood activation, encourage business investment, create a stronger sense of place, and enhance the overall character of the East 4th Street district.

Linden Street area project — \$2,000,000

- **Project Description:** This RDA 2 funded project will develop a comprehensive area plan establishing future development standards, streetscape design guidelines, public space improvements, and land use recommendations for the Linden Street district.
- **Outcomes:** The plan will provide clear development expectations, guide future public and private investment, support cohesive neighborhood growth, and create a framework for long-term revitalization and placemaking efforts within the district.

River Hazards Removal — \$465,000

- **Project Description:** This RDA 2 funded project implements recommendations from the Truckee River Vision Plan by identifying and removing hazards within the river channel and along adjacent riverbanks. Improvements will enhance public safety while preserving recreational access to the river corridor.
- **Outcomes:** The project will reduce safety risks, improve accessibility, enhance the recreational experience for river users, and support continued activation and enjoyment of the Truckee River.

River Path Phase 1 Construction: Lake Street to Brodhead Park — \$6,000,000

- **Project Description:** This RDA 2 funded project will reconstruct the first segment of the Truckee River Path between Lake Street and Brodhead Park. Improvements include wider multi-use paths, upgraded lighting, accessibility enhancements, landscaping improvements, and removal of invasive vegetation.
- **Outcomes:** The project will create a safer and more accessible river corridor, improve user experience for pedestrians and cyclists, enhance environmental stewardship, and support increased recreational use.

River Path Phase 2 & 3 Construction Design Documents: Brodhead Park — John Champion Park — Greg Street — \$1,200,000

- **Project Description:** This RDA 2 funded project will complete final design, engineering, and construction documents for the next two phases of the Truckee River Path between Brodhead Park and Greg Street. The effort will advance the project from concept to construction readiness.
- **Outcomes:** Completion of design documents will accelerate project delivery and ensure continuity of improvements along the Truckee River corridor.

University Village Pedestrian Improvements — \$1,600,000

- **Project Description:** This RDA 2 funded project will support sidewalks and lighting in the University Village area. Working in tandem with Safe Streets for All and the Micromobility project, this area will receive full street infrastructure improvements.
- **Outcomes:** Sidewalks and lighting are paramount to public safety and will allow for greater pedestrian safety and accessibility for all.

Equipment Replacement Plans

The City of Reno annually funds the maintenance, repair, and replacement of equipment central to the mission of providing community services to residents. These plans consist of equipment that has been identified by City of Reno departments as central to the mission of the department and for the continuing function of the organization. These plans will require continued annual investment in order to ensure no break in City services occurs. Types of equipment include fire apparatus, vehicles, computer technology, public safety radios, and other needs as they are identified.



Fire Apparatus Replacement Program

Plan Description: This program funds the replacement of fire apparatus that have reached or are approaching the end of their useful service life. The apparatus replacement effort ensures the Fire Department maintains a reliable, safe, and effective fleet capable of supporting emergency response, training, and special operations.

Outcomes: By implementing a lifecycle-based replacement strategy, the program addresses aging equipment, reduces the risk of mechanical failures, and aligns fleet capacity with current operational needs and service demands.

Project Name	Funding Source	FY27	FY28	FY29	FY30	FY31
Fire Apparatus Replacement Prog	Gen Cap Projs Fund	\$ 1,400,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Total Funding		\$ 1,400,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000

Fleet Replacement Program

Plan Description: The City maintains a vehicle fleet consisting of over 750 vehicles. The Maintenance & Operations department has developed a program to replace aging city vehicles and equipment to minimize maintenance costs and the risk of catastrophic equipment failure.

Outcomes: As vehicles are replaced on schedule, fleet uptime will help to ensure that the City continues to provide necessary services to internal departments, including the Reno Police Department.

Project Name	Funding Source	FY27	FY28	FY29	FY30	FY31
FY27-31 Fleet Buy	Fleet Fund	\$ 11,318,304	\$ 5,004,600	\$ 9,297,000	\$ 6,691,225	\$ 3,265,572
	Street Fund	637,500	-	-	-	-
	Sewer Fund	162,500	-	-	-	-
Total Funding		\$ 12,118,304	\$ 5,004,600	\$ 9,297,000	\$ 6,691,225	\$ 3,265,572

Public Safety Radio Replacement Plan

Plan Description: The Department of Information Technology (DoIT) has established a ten-year replacement cycle for professional-grade police and fire radio replacement. Depending on the quality, usage in harsh environments, maintenance, and technological advancement, the replacement life cycle of a public safety radio can vary between five and ten years.

Outcomes: This equipment replacement plan ensures that communication equipment used by the Reno Police Department and Reno Fire Department is maintained for their useful life and replaced within industry standards.

Project Name	Funding Source	FY27	FY28	FY29	FY30	FY31
Public Safety Radio Replacement	Ad-Valorem Capital Tax Fund	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Total Funding		\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000

IT Infrastructure Replacement Plan

Plan Description: The Department of Information Technology (DoIT) has established a seven-year replacement cycle for core IT infrastructure. Advancements in technology and the environments required to support large-scale enterprise resource systems necessitates equipment update and replacement on an annual basis. Included in this replacement plan are amounts for Wireless Access Points (WAPs), Network Switches, Routers, Firewalls, Servers, Phone Systems, Backup Environments, Audio Visual equipment, and APC battery backups.

Outcomes: Critical IT Infrastructure will be replaced by industry standards and service will continue uninterrupted for City IT assets.

Project Name	Funding Source	FY27	FY28	FY29	FY30	FY31
APC Battery Backup Replacement	Gen Cap Projs Fund	\$ 5,448	\$ 5,448	\$ 5,448	\$ 5,448	\$ 5,448
Council Chambers AV Replacement	Gen Cap Projs Fund	6,250	6,250	6,250	6,250	6,250
Backup Environment Replacement	Gen Cap Projs Fund	75,400	75,400	75,400	75,400	75,400
OnBase Server Replacement	Gen Cap Projs Fund	64,500	64,500	64,500	64,500	64,500
VoIP Phone System Replacement	Gen Cap Projs Fund	21,450	21,450	21,450	21,450	21,450
WAPs, Switches, Routers, Firewalls, and Servers	Gen Cap Projs Fund	326,952	643,275	643,275	643,275	643,275
Total Funding		\$ 500,000	\$ 816,323	\$ 816,323	\$ 816,323	\$ 816,323

Summary of Deferred Capital Projects by Fund

General Capital Projects	FY28	FY29	FY30	FY31	FY32-37
General Capital Projects Funds	\$ 118,112,646	\$ 23,996,323	\$ 20,396,323	\$ 25,696,323	\$ 125,715,870
CDBG Funds	2,000,000	-	-	-	-
Fleet Replacement	5,004,600	9,297,000	6,691,225	3,265,572	17,791,477
Room Surcharge Funds	3,000,000	1,120,000	1,200,000	1,000,000	5,000,000
Total General Capital Projects	128,117,246	34,413,323	28,287,548	29,961,895	148,507,347

Park District Projects

Park District 1	-	-	9,415,000	-	1,500,000
Park District 2	-	-	-	-	1,500,000
Park District 3	-	-	-	-	-
Park District 5	-	-	-	-	-
Total Park District Projects	-	-	9,415,000	-	3,000,000

Sewer & Storm Drain Projects

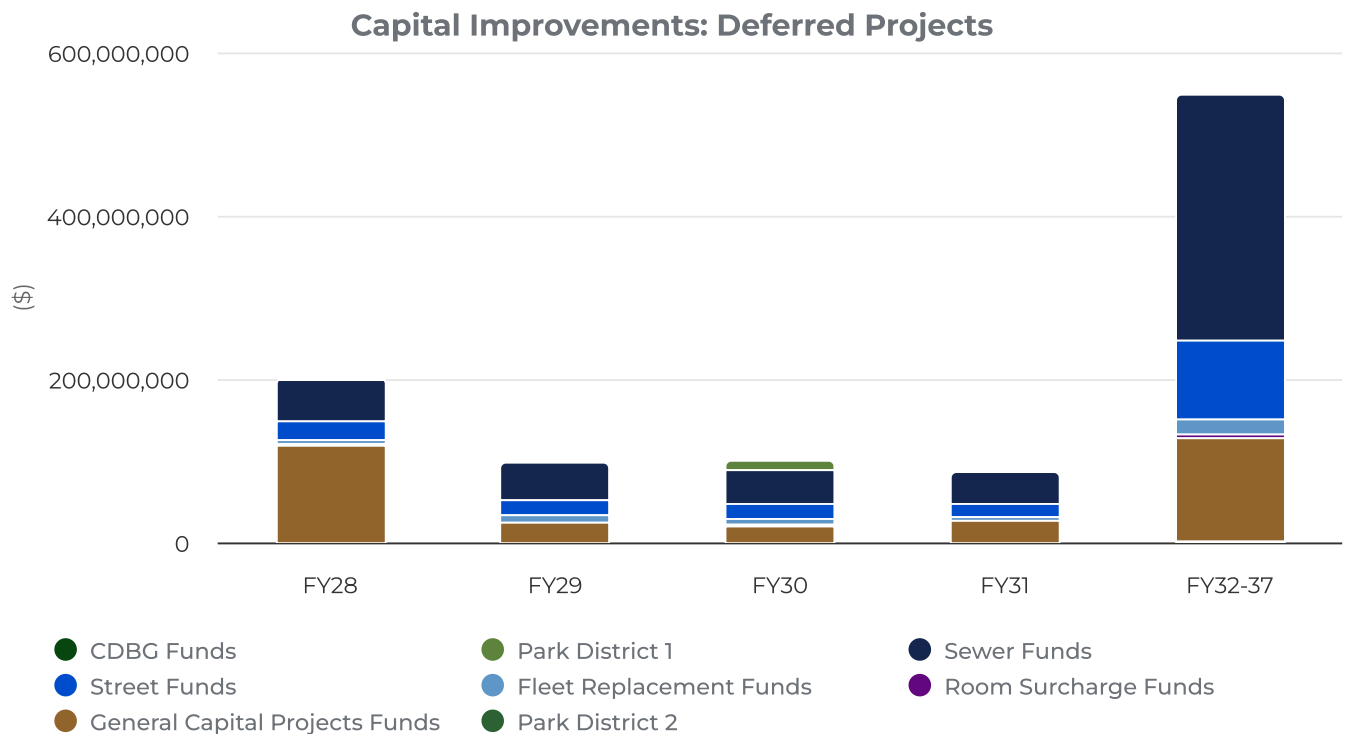
Sewer Funds	50,950,000	44,810,000	42,960,000	38,510,000	300,110,299
Total Sewer & Storm Drain Projects	50,950,000	44,810,000	42,960,000	38,510,000	300,110,299

Street Projects

Street Funds	22,200,000	18,000,000	18,250,000	17,750,000	97,751,921
Total Street Projects	22,200,000	18,000,000	18,250,000	17,750,000	97,751,921

Total Projects*	\$ 201,267,246	\$ 97,223,323	\$ 98,912,548	\$ 86,221,895	\$ 549,369,567
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*Projects that were unfunded in FY27 are combined with submitted requests for FY28 to show all deferred and unfunded projects.



Deferred Capital Projects - Buildings

BUILDING NAME	FY28	FY29	FY30	FY31	FY32-37
CITY-OWNED FACILITIES - USED FOR CITY SERVICES					
<i>General City Facilities</i>					
City Hall - 1 E 1st Street	\$ 1,900,000	\$ -	\$ 75,000	\$ 115,000	\$ -
City Hall - Parking Garage	4,000,000	-	155,000	155,000	-
Corporation Yard	1,850,000	1,560,000	177,500	170,000	-
<i>Fire Stations</i>					
Fire Station # 1 East 4th	68,000,000	40,000	40,000	40,000	250,000
Fire Station # 2 Sutro	20,000	60,000	60,000	40,000	20,000
Fire Station # 3 West Moana	80,000	110,000	110,000	60,000	40,000
Fire Station # 4 Ralston	1,500,000	-	1,700,000	92,500	60,000
Fire Station # 5 Mayberry	185,000	-	-	7,000,000	5,000
Fire Station # 6 Mira Loma	225,000	140,000	140,000	140,000	10,000
Fire Station # 7 Skyline	90,000	115,000	115,000	115,000	-
Fire Station # 8 Kings Row	265,000	115,000	115,000	115,000	140,000
Fire Station # 9 Mt. Vida	80,000	45,000	45,000	45,000	10,000
Fire Station #10 North Virginia	225,000	40,000	40,000	40,000	-
Fire Station #11 Mae Anne	35,000	35,000	35,000	35,000	60,000
Fire Station #12 Steamboat Parkway	37,000	25,000	25,000	25,000	-
Fire Station #19 Hawk Meadows	65,000	25,000	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	1,850,000	1,850,000	50,000	-
<i>Pools</i>					
Idlewild Pool	80,000	-	-	-	-
Northwest Pool	175,000	95,000	95,000	40,000	-
Traner Pool	80,000	100,000	5,000	5,000	-
<i>Community/Recreation Centers</i>					
California Building	1,119,000	45,000	45,000	20,000	-
Evelyn Mount Community Center	500,000	650,000	-	820,000	-
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	40,000	-
Paradise Park Activity Center	100,000	15,000	15,000	20,000	-
Plumas Gym	350,000	57,500	57,500	100,000	-
<i>Other Parks Facilities</i>					
Greenhouse	50,000	-	-	-	-
Mira Loma Maintenance	45,000	25,000	25,000	5,000	-
Park Maintenance Buildings	30,000	20,000	20,000	-	-
Parks Ranger's Office	60,000	-	-	-	-
Rosewood Lakes Nature Study Building	50,000	20,000	20,000	20,000	-
Rosewood Maintenance	20,000	35,000	35,000	35,000	-
<i>Other City Facilities</i>					
Amtrak Station	510,000	20,000	20,000	20,000	-
Citicenter Pavilion A&B	50,000	20,000	20,000	20,000	-
RSWRF Office	11,000	2,500	2,500	25,000	-

BUILDING NAME	FY28	FY29	FY30	FY31	FY32-37
CITY OWNED FACILITIES - LEASED OR OPERATED BY A 3RD PARTY					
National Bowling Stadium	8,000,000	1,120,000	1,200,000	1,000,000	2,500,000
Reno Ballroom	1,002,000	95,000	95,000	900,000	-
Reno Events Center	6,300,000	265,500	265,000	240,000	2,500,000
Sky Tavern	48,000	50,000	-	-	-
NON-CITY OWNED FACILITIES MAINTAINED BY CITY OF RENO					
Fire Station #21 Mill Street	7,000,000	-	-	342,500	-
Horseman's Park	90,000	25,000	25,000	45,000	-
Oxbow Nature Study Area	20,000	25,000	25,000	-	-
Total	\$105,132,000	\$ 6,893,000	\$ 6,725,000	\$ 11,960,000	\$ 5,595,000



Deferred Capital Projects - Parks

Park Name	FY28	FY29	FY30	FY31	FY32-37
Community Parks					
Barbara Bennett Park	\$ -	\$ -	\$ -	\$ -	\$ 924,000
Biggest Little Dog Park (ReTrac Plaza)	-	150,000	-	-	1,500,000
Dick Taylor Park & NECC	-	-	-	-	2,710,000
Horseman's Park	-	-	-	-	2,401,000
Idlewild Park	-	-	-	-	2,690,000
Lake Park	-	-	-	-	964,000
Las Brisas Park	-	-	-	-	580,000
Miguel Ribera Park	-	60,000	-	-	1,395,000
Mira Loma Park	-	-	50,000	-	3,365,000
Northwest Park	-	-	-	-	3,235,000
Oxbow Nature Study Area	-	-	-	-	700,000
Peavine Fields	-	-	-	-	900,000
Reno Sports Complex	-	-	-	-	7,204,000
Teglia's Paradise Park	-	-	-	-	1,275,000
Terrace Sports Complex	-	-	-	-	3,350,000
Virginia Lake Park	1,000,000	-	-	-	1,458,000
Wingfield Park	-	-	-	-	4,000,000
Mini Parks					
Bicentennial Park	-	-	-	-	20,000
Lunsford Triangle	-	-	-	-	30,000
Pat Baker Park	-	-	-	-	730,000
Robinhood Park	-	-	-	-	395,000
Sterling Village Tot Lot	-	-	-	-	100,000
Neighborhood Parks					
Brodhead Park	-	50,000	-	-	120,000
Canyon Creek Park	95,000	-	-	-	145,000
Center Creek Park	-	-	-	-	320,000
Comstock Park	10,000	-	-	-	625,000
Crissie Caughlin Park	-	-	215,000	75,000	550,000
Crystal Lake Park	10,000	-	-	-	915,000
Cyan Park	-	-	-	-	1,000,000
Damonte Ranch Park	-	-	20,000	-	800,000
Double Diamond Park	-	-	-	20,000	-
Evans Park	-	-	-	-	175,000
Fisherman 1 & 2	-	-	150,000	-	85,000
Hilltop Park	-	-	-	-	1,455,000
Horizon View Park	130,000	-	-	-	80,000
Huffaker Park	-	-	-	-	1,230,000
Jamaica Park	-	-	-	-	1,428,000
John Champion Park	-	100,000	-	-	150,000
Liston Park	-	-	-	-	670,000
Manzanita Park	-	-	-	-	2,396,000
Mary Gojack Park	-	-	-	-	955,000
Meoldy Lane Park	-	-	-	-	1,220,000
Newlands Circle Park	-	-	-	-	975,000
Northgate Park	-	100,000	-	-	825,000
Panther Valley Park	-	-	-	-	1,075,000

Park Name	FY28	FY29	FY30	FY31	FY32-37
Neighborhood Parks					
Pickett Park	103,000	-	-	-	2,291,000
Plumas Park & Gym	60,000	30,000	-	-	835,000
Rainbow Ridge Park	-	-	-	125,000	1,230,000
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
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	-	-	-	-	800,000
Valley Wood Park	-	-	-	-	1,045,000
Wheatland Park	60,000	-	-	-	1,400,000
Whitaker Park	80,000	-	-	-	2,459,000
Wilkinson Park	-	-	-	-	195,000
Yori Park	-	-	-	-	835,000
Pocket Parks					
Ivan Sack Park/Diloreto Path	-	-	-	-	660,000
Rotary Centennial Park	-	-	-	400,000	75,000
Regional Parks					
Jack Tighe Memorial Park	-	-	-	-	4,260,000
Mayors Park	-	-	9,415,000	-	3,500,000
School Playgrounds					
G Westergard ES	-	-	-	-	150,000
Grace Warner ES	-	-	-	-	150,000
R Cannan ES	-	-	-	-	125,000
Total	\$ 1,548,000	\$ 3,107,000	\$10,170,000	\$ 620,000	\$87,600,000

Deferred Capital Projects - Parking Lots

Facility Name	FY28	FY29	FY30	FY31	FY32-37
Comstock Park	\$ -	\$ -	\$ -	\$ -	\$249,522.65
Corp Yard	-	-	-	-	10,178,609
Crissie Caughlin Park	-	-	-	-	393,166
Dick Taylor Park	-	-	-	-	464,638
Dorothy Mcalinden Park	-	-	-	-	415,693
Echo Avenue Parking	-	-	-	-	72,198
Evelyn Mount NECC-West	-	-	-	-	1,059,508
Fire Station 05 - Mayberry	-	-	-	-	443,920
Fire Station 06 - Mira Loma	-	-	-	400,000	-
Fire Station 07 - Skyline	-	-	-	-	207,025
Fire Station 08 - Kings Row	-	-	-	-	200,320
Fire Station 09 - Mt Vida	-	-	-	-	150,222
Fishermans Park 1 & 2	-	-	-	-	358,466
Idlewild Park-Central Parking	-	-	-	-	546,422
Idlewild Park-East Parking	-	-	-	-	378,607
Idlewild Pool	-	-	-	-	368,999
Jack Tighe Park	-	-	-	-	1,708,362
Jamaica Park	-	-	-	-	919,182
John Champion Park	-	-	-	-	96,944
Manzanita Park	-	-	-	-	121,818
Miguel Ribera Park	-	-	-	-	1,193,389
Mira Loma Park	-	-	400,000	-	2,556,465
Mira Loma Park Shop	-	-	-	-	143,465
Neil Road Rec Center	-	-	-	-	1,115,907
Paradise Park-East Parking	-	-	-	-	2,513,597
Paradise Park-NW Parking	-	-	-	-	685,568
Parks Greenhouse	-	-	-	-	542,393
Pickett Park	-	-	-	-	237,930
Plumas Gym	-	-	-	-	264,720
Reno Sports Complex	-	-	-	-	2,499,269
Rosewood Lakes Clubhouse	-	-	-	-	1,464,799
Sierra Vista Park-Old Lot	400,000	400,000	-	-	-
Sky Tavern	-	-	-	-	2,129,674
Virginia Lake Park	-	-	-	-	258,458
Total	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$33,939,255

Deferred Capital Projects - Miscellaneous

Facility or Project Name	FY28	FY29	FY30	FY31	FY32-37
Capital Maintenance - Fire Facilities	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ -
Dickerson Pedestrian Safety Improv.	1,000,000	-	-	-	-
Fire Apparatus Replacement Prog.	2,000,000	2,000,000	2,000,000	2,000,000	-
Fleet Replacement Program	5,004,600	9,297,000	6,691,225	3,265,572	17,791,477
IT Infrastructure Replacement Prog.	1,132,646	816,323	816,323	816,323	4,081,615
Public Safety Radio Replacement	400,000	400,000	400,000	400,000	-
ReTrac	1,500,000	1,500,000	500,000	500,000	2,500,000
Total	\$ 21,037,246	\$ 24,013,323	\$ 20,407,548	\$ 16,981,895	\$ 24,373,092

Deferred Capital Projects - Sewer and Storm Drains

Project	FY28	FY29	FY30	FY31	FY32-37
Sewer Collections - Condition	\$ 18,744,400	\$ 18,616,600	\$ 15,288,800	\$ 15,161,000	\$ 148,884,000
Sewer Collections - Capacity	3,805,600	3,933,400	4,061,200	4,189,000	27,817,800
Lift Stations	2,500,000	1,000,000	1,000,000	1,000,000	7,836,000
Stormwater	9,000,000	4,460,000	3,160,000	3,160,000	24,761,760
TMWRF	14,400,000	14,800,000	16,450,000	14,000,000	87,881,539
RSWRF	1,500,000	1,000,000	2,000,000	1,000,000	1,929,200
Maintenance & Operations	1,000,000	1,000,000	1,000,000		1,000,000
Total	\$ 50,950,000	\$ 44,810,000	\$ 42,960,000	\$ 38,510,000	\$ 300,110,299

Deferred Capital Projects - Streets

Project	FY28	FY29	FY30	FY31	FY32-37
Neighborhood Street Rehab	\$ 10,450,000	\$ 10,800,000	\$ 11,100,000	\$ 11,400,000	\$ 62,339,872
Preventative Maintenance	9,100,000	4,700,000	4,800,000	5,000,000	27,342,049
Traffic and Pedestrian Safety	600,000	600,000	600,000	600,000	2,575,000
Bridge Program	1,050,000	900,000	750,000	750,000	5,495,000
North Valleys M&O Facility	1,000,000	1,000,000	1,000,000	-	-
Total	\$ 22,200,000	\$ 18,000,000	\$ 18,250,000	\$ 17,750,000	\$ 97,751,921

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 is 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 by Fiscal Year

FY28			
Location	Type	Ward	Amount
Annual	Annual Safety Surface Replacement	ALL	\$ 30,000
	Annual Sidewalk & Path Repairs	ALL	62,000
	Irrinet Controller Replacement	ALL	60,000
Canyon Creek Park	Replace lighting fixtures (3)	5	95,000
Comstock Park	Amenity upgrades	6	10,000
Crystal Lake Park	Create ADA Playground Access	6	10,000
Horizon View Park	Replace playground surface (5595 Sq ft)	6	130,000
Pickett Park	Replace safety surface	1	103,000
Plumas Park & Gym	Replace playground safety surface	2	60,000
Wheatland Park	Resurface pad and pathway improvements	2	60,000
Whitaker Park	Replace horseshoe pits	1	80,000
Total:			\$ 700,000

FY29			
Location	Type	Ward	Amount
Annual	Annual Safety Surface Replacement	ALL	\$ 30,000
	Annual Sidewalk & Path Repairs	ALL	100,000
	Irrinet Controller Replacement	ALL	60,000
Biggest Little Dog Park	Replace synthetic turf	1	150,000
Brodhead Park	Turf restoration	1	50,000
Dorothy McAlinden Park	Amenity replacement - benches and tables	4	20,000
John Champion Park	Concrete repairs along path	1	100,000
Miguel Ribera Park	Basketball court color coat	3	60,000
Northgate Park	Safety surface replacement (turf)	5	100,000
Plumas Park & Gym	Reseal and repaint basketball courts	2	30,000
Total:			\$ 700,000

FY30			
Location	Type	Ward	Amount
Annual	Annual Safety Surface Replacement	ALL	\$ 15,000
	Irrinet Controller Replacement	ALL	30,000
Crissie Caughlin Park	Replace picnic shelter and restroom roof	2	215,000
Damonte Ranch Park	Bocee ball courts	6	20,000
Fisherman 1 & 2	Renovate irrigation system and turf rehabilitation	1	150,000
Mira Loma Park	Slurry seal pathway	3	50,000
Raleigh Heights Park	New picnic tables	4	20,000
Stewart Park	Resurface basketball courts	3	200,000
Total:			\$ 700,000

FY31			
Location	Type	Ward	Amount
Annual	Annual Safety Surface Replacement	ALL	\$ 15,000
	Annual Sidewalk & Path Repairs	ALL	50,000
	Irrinet Controller Replacement	ALL	15,000
Crissie Caughlin Park	Replank large bridge	2	75,000
Double Diamond Park	Install bleachers	6	20,000
Rainbow Ridge Park	Modify entrance ramp for ADA Access	5	125,000
Rotary Centennial Park	Replace playground equip & surface	1	400,000
Total:			\$ 700,000

FY32-37			
Location	Type	Ward	Amount
Annual	Annual Safety Surface Replacement	ALL	\$ 75,000
	Annual Sidewalk & Path Repairs	ALL	250,000
	Irrinet Controller Replacement	ALL	150,000
Brodhead Park	Renovate irrigation system	1	120,000
Canyon Creek Park	Amenity replacement and repurpose volleyball court	5	85,000
Center Creek Park	Playground Surface Replacement	6	250,000
Cyan Park	Install fence and re-sod large dog park	6	250,000
Evans Park	Pathway improvements and improved ADA access	1	100,000
Fisherman 1 & 2	Replace picnic shelter	1	85,000
Hilltop Park	ADA sidewalk improvements	5	50,000
Huffaker Park	ADA improvements and equipment replacement	6	1,225,000
Jamaica Park	Concrete repairs	3	50,000
John Champion Park	Replace picnic shelter	1	120,000
Newlands Circle Park	Improve pathway accessibility	2	100,000
Pickett Park	Replace safety surface	1	575,000
Yori Park	Shade at north picnic table	3	15,000
Total:			\$ 3,500,000

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.

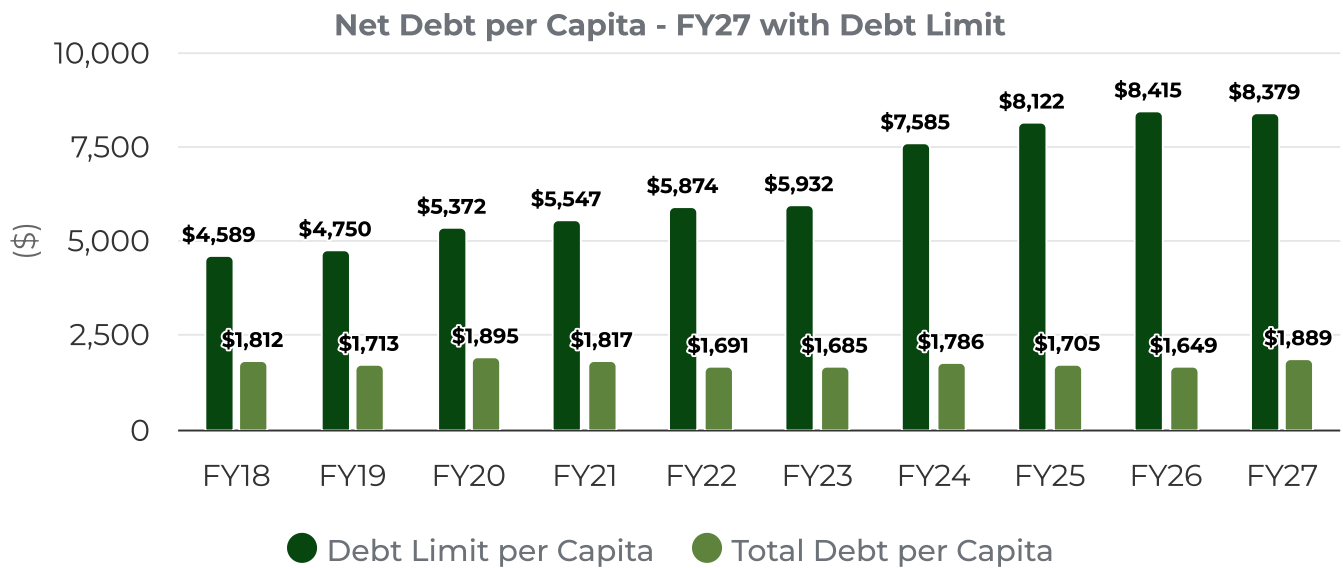
Decisions regarding the use of debt are based upon several factors including, but not limited to, the long-term needs of the City and the amount of resources available to repay the debt. The debt policy is not expected to anticipate every future contingency in the City's capital program or future operational 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, 2026, 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 \$15.83 billion for the fiscal year ending June 30, 2027, the City is limited to general obligation indebtedness in the aggregate amount of \$2.37 billion. The City has \$190.5 million of general obligation debt and \$5.9 million in medium-term financing debt outstanding as of June 30, 2026.

Debt Margin Calculation	
Assessed Valuation*	\$ 15,829,020,641
Charter Limitation on Debt	15%
Debt Limit	\$ 2,374,353,096
Outstanding General Obligation Bonds	\$ (190,538,823)
Margin	\$ 2,183,814,273

*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-finance. 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.

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 1998 and June 2002, the City issued 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. The City refunded the Event Center bonds in 2025.

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

In April 2026, the City of Reno issued \$69,599,200 in General Obligation (Limited Tax) Sewer Bonds Series 2025A through a loan agreement with the State of Nevada under their Clean Water State Revolving Fund. The funds will support the One Water Nevada Advanced Purified Water Facility project at American Flat, which includes improvements at the Reno-Stead Water Reclamation Facility. The entire bond amount will be drawn within three years, as the project progresses, with semi-annual payments starting afterward. The bonds are backed by the City's full faith and credit and are additionally secured with pledged sewer revenue.



Current Outstanding Debt

The following table summarizes the City's and Redevelopment Agency's outstanding debt.

City of Reno

Bonds	Interest Rate	Maturity Date	Authorized & Issued	Outstanding 7/1/2026	FY2027 Requirements	
					Interest	Principal
GENERAL OBLIGATION REVENUE BONDS						
2016 Sewer Revenue Refunding Bonds	1.61	1-Jul-25	\$ 41,245,638	\$ -	\$ -	\$ -
2020 Sewer (Limited Tax) Bond	1.42	1-Jun-40	55,000,000	46,229,623	645,823	3,007,061
2022 Public Safety Center and Moana Pool Bond	4.0-5.0	1-Jun-42	60,000,000	56,135,000	2,511,750	1,125,000
2024 GO (LT) Capital Imprvt Refunding Bonds	5	1-Jun-32	21,895,000	18,575,000	928,750	2,505,000
2025A Series Sewer GO Bond	2.47	30-Jun-49	69,599,200	69,599,200	360,615	-
Total - General Obligation Bonds			\$ 247,739,838	\$ 190,538,823	\$ 4,446,938	\$ 6,637,061
REVENUE BONDS						
2005C Capital Refunding Bonds	5.78	1-Jun-37	\$ 9,192,402	\$ 18,501,132	\$ -	\$ -
2006 Retrac Room Tax	5.91	1-Jun-36	8,720,000	4,655,000	275,111	355,000
2007 A Tax Exempt Sales Tax (Cabela's)*	4	29-Jun-27	16,525,000	10,680,000	71,800	2,385,000
2007 B Taxable Sales Tax (Cabela's)*	6.5	29-Jun-27	18,175,000	12,675,000	121,550	2,480,000
2018A Retrac 1st Senior Lien-Refunding	4.0-5.0	1-Jun-58	123,275,000	113,150,000	4,970,850	1,590,000
2018B Retrac 2nd Senior Refunding	4.0-5.0	1-Jun-58	32,680,000	29,945,000	1,283,519	430,000
2018C Subordinate Lien Retrac	6.15	1-Jul-58	58,659,820	43,829,730	-	-
2018D 2nd Sub Lien Retrac	6.75	1-Jul-58	16,115,490	27,420,660	-	-
2019A-1 Capital Imprvt Revenue Refund	3.75-5.0	1-Jun-46	79,920,000	77,330,000	3,158,663	1,435,000
Proposed 2026 SRF TMWRF Dewatering	-	-	50,000,000	-	-	-
Total - Revenue Bonds			\$ 413,262,712	\$ 338,186,522	\$ 9,881,493	\$ 8,675,000
MEDIUM TERM FINANCING						
2019 Medium-term Fire Apparatus Bonds	1.7	1-Jun-29	\$ 6,327,000	\$ 1,993,000	\$ 33,881	\$ 653,000
Axon Enterprise, Inc	—	15-Nov-31	5,912,631	3,634,206	-	605,701
Artown (Lear Theater)	—	1-Dec-27	875,000	250,000	-	125,000
Total - Medium Term Financing			\$ 13,114,631	\$ 5,877,206	\$ 33,881	\$ 1,383,701
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	-	-	-
2010 District No. 2	4	1-Nov-41	939,800	635,750	24,851	28,940
Total - Special Assessment Debt Funds			\$ 15,079,800	\$ 635,750	\$ 24,851	\$ 28,940
OTHER						
RZEDB	6.45	1-Jun-27	\$ 10,860,000	\$ 1,427,000	\$ 92,042	\$ 1,427,000
Total - Other			10,860,000	1,427,000	92,042	1,427,000
Total City of Reno Debt Service			\$ 700,056,981	\$ 536,665,301	\$ 14,479,205	\$ 18,151,702

Redevelopment Agency

Redevelopment Agency #1

Bonds	Interest Rate	Maturity Date	Authorized & Issued	Outstanding 7/1/26	FY2027 Requirements	
					Interest	Principal
2007 Tax Allocation Bonds Series B	5	1-Jun-27	\$ 4,000,000	\$ 1,005,000	\$ 50,250	\$ 1,005,000
2007 Tax Allocation Bonds Series C	5.4	1-Jun-27	12,690,000	1,720,000	92,880	1,720,000
Total RDA #1			\$ 16,690,000	\$ 2,725,000	\$ 143,130	\$ 2,725,000

Redevelopment Agency #2

Bonds	Interest Rate	Maturity Date	Authorized & Issued	Outstanding 7/1/26	FY2027 Requirements	
					Interest	Principal
2017 Tax Increment Bonds (Cabela's)	2.46	29-Jun-35	\$ 655,000	\$ 392,000	\$ 93,978	\$ 40,000
Total RDA #2			655,000	392,000	93,978	40,000
Total Redevelopment Agency Tax Allocation Bonds			\$ 17,345,000	\$ 3,117,000	\$ 237,108	\$ 2,765,000

Debt Amortization Schedule

Principal/Interest by Year of Maturity

For the Year Ending June 30, 2026
Governmental Activities

	<u>Principal</u>	<u>Interest</u>
General Obligation Bonds		
2027	\$ 4,283,000	\$ 3,474,381
2028	4,569,000	3,281,780
2029	4,871,000	3,075,242
2030	4,505,000	2,854,000
2031	4,830,000	2,628,750
2032-2036	11,670,000	10,435,000
2037-2041	10,135,000	8,054,750
2042-2046	12,770,000	5,411,800
2047-2051	15,575,000	2,617,000
2052-2056	3,495,000	139,800
Total General Obligation Bonds	\$ 76,703,000	\$ 41,972,503
Tax Allocation Bonds		
2027	\$ 2,765,000	\$ 152,527
2028	40,000	8,413
2029	42,000	7,417
2030	42,000	6,384
2031	44,000	5,338
2032-2036	184,000	10,332
Total Tax Allocation Bonds	\$ 3,117,000	\$ 190,411
Revenue Bonds		
2027	\$ 27,165,000	\$ 21,684,767
2028	4,020,000	9,494,411
2029	4,255,000	9,289,999
2030	4,490,000	9,073,609
2031	4,740,000	8,845,287
2032-2036	23,699,051	61,531,454
2037-2041	47,200,926	39,168,667
2042-2046	61,140,000	23,852,344
2047-2051	27,810,000	13,561,394
2051-2055	34,010,000	7,355,781
2056-2060	31,715,490	767,090,833
Total Revenue Bonds	\$ 270,245,467	\$ 970,948,545
Special Assessment Bonds		
2027	\$ 28,940	\$ 24,851
2028	30,120	23,670
2029	31,350	22,441
2030	32,630	21,161
2031	33,960	19,829
2032-2036	191,770	77,186
2037-2041	234,240	34,721
2042-2046	52,740	1,055
Total Special Assessment Bonds	\$ 635,750	\$ 224,914

Notes Payable

2027	\$	730,701	\$	-
2028		730,701		-
2029		605,701		-
2030		605,701		-
2031		605,701		-
2032-2036		605,702		-
Total Notes Payable		\$ 3,884,207	\$	-

Installment Purchase Agreements

2027	\$	1,427,000	\$	92,042
2028		-		-
2029		-		-
2030		-		-
2031		-		-

Total Installment Purchase Agreements		1,427,000		92,042
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Total Governmental Activities	\$	356,012,424	\$	1,013,428,414
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Business-Type Activities**General Obligation/ Pledged Revenue Bonds**

		<u>Principal</u>		<u>Interest</u>
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		3,182,168		470,717
2032-2036		16,604,110		1,660,314
2037-2041		14,155,537		456,002
2042-2046		-		-

Total General Obligation/Pledged Revenue Bonds		46,229,623		4,910,764
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Total Business-type Activities	\$	46,229,623	\$	4,910,764
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Custodial Fund Special Assessment**General Obligation/ Pledged Revenue Bonds**

		<u>Principal</u>		<u>Interest</u>
2027	\$	465,000	\$	1,293,575
2028		485,000		1,270,325
2029		510,000		1,246,075
2030		530,000		1,225,675
2031		550,000		1,204,475
2032-2036		3,135,000		5,648,275
2037-2041		3,940,000		4,843,155
2042-2046		5,035,000		3,742,944
2047-2051		6,480,000		2,302,763
2052-2056		4,760,000		508,463

Total General Obligation/Pledged Revenue Bonds		25,890,000		23,285,725
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Total Custodial Fund Special Assessment	\$	25,890,000	\$	23,285,725
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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

Finance Department
Attention: Finance Director

P.O. Box 1900

Reno, NV 89505-1900

or you may contact us at
(775) 334-2080

Vicki Van Buren, Finance
Manager

Lynsey Hatfield, Budget
Manager

Please follow this link to provide feedback on this document: [Budget Document Comments](#)

Appendix

Glossary

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.

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)

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the 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: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

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.

Available Funds: Balances in the various fund types that represent nonrecurring 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.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the

betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

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 the 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)

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)

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 Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in and 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 the real property, 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.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Consumer Price Index: 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.

Deficit: Expenditures in excess of revenues.

Discretionary Funds: Funds that are not legally restricted or assigned for specific purposes.

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 Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts: A term that typically refers to anticipated local revenues, often based on the previous year's receipts and represents 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.

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.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

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 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.

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: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GAAP: Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria regarding 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, roads, sewers, etc. It also requires the presentation of a narrative statement of 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 accounts for and reports 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.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

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.

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.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

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.

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.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

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.

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.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

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: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the public on a user-fee basis.

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 Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

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.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

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.

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.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

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 Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For non-expendable trust funds, only interest (not principal) may be expended as directed.

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)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

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
FAA: Federal Aviation Administration
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
UAS: Unmanned Aircraft System
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