FOR SUBMITTAL TO
THE STATE OF NEVADA
DEPARTMENT OF TAXATION

JUNE 1, 2025

# BUDGET

FINAL
2025/2026

**RDA #1**

Redevelopment
Agency

LocaliQ

Nevada/Utah

GANNETT

P.O. Box 632098, Cincinnati, OH 45263-2098

## AFFIDAVIT OF PUBLICATION

Jennifer Gutierrez
City of Reno - Legals
1 E 1ST Street FL 2
Reno NV 89501

STATE OF WISCONSIN, COUNTY OF BROWN

Being first duly sworn, deposes and says: That as the legal clerk of the Reno Gazette-Journal, a daily newspaper of general circulation published in Reno, Washoe County, State of Nevada that the notice hereto annexed was Published in said newspapers in the issue:

05/07/2025

and that the fees charged are legal.
Sworn to and subscribed before on 05/07/2025

Legal Clerk

Notary, State of WI, County of Brown

8-21-26

My commission expires

| | | |
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NICOLE JACOBS
Notary Public
State of Wisconsin

### NOTICE OF PUBLIC HEARING ON THE TENTATIVE BUDGET OF THE CITY OF RENO AND THE REDEVELOPMENT AGENCY # 1 AND #2 OF THE CITY OF RENO FOR THE 2025/2026 FISCAL YEAR

NOTICE IS hereby given in accordance with NRS 354.596 to the public in general that the City Council will hold a public hearing on the Tentative budget of the City of Reno and the Redevelopment Agency #1 and #2 of the City of Reno for the 2025/2026 fiscal year on May 21, 2025 beginning at 10:00 a.m. in the Council Chambers at 1 East First Street, Reno, Nevada. The Tentative Budgets have been prepared in detail and on appropriate forms as prescribed by the Nevada Department of Taxation. Copies are available for public viewing at the City Clerk's Office and the City Manager's Department in City Hall and at the Washoe County Clerk's Office. Written and oral comments are invited and can be presented at the Council meeting or filed with the City Clerk.

MIKKI HUNTSMAN, CITY CLERK AND CLERK OF THE CITY COUNCIL

No.11280491 May 7, 2025

**REDEVELOPMENT AGENCY**
**RESOLUTION NO. 272**

**RESOLUTION ADOPTING FISCAL YEAR 2025/26 FINAL BUDGET FOR THE REDEVELOPMENT AGENCY #1 OF CITY OF RENO, NEVADA.**

**WHEREAS**, the proposed FY 2025/26 Budget has been submitted to the Redevelopment Agency Board of the City of Reno, Nevada for its considerations; and,

**WHEREAS**, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at various designated places, a public hearing was held on May 21, 2025, and interested persons were given the opportunity to comment on the proposed budget and,

**WHEREAS**, in accordance with City Council Resolution No. 7809 and Reno Redevelopment Agency Resolution No. 216, Nevada Land, SK Baseball, Agency and the City of Reno have agreed to settle outstanding claims, restructure financing agreements, and make certain annual payments on the terms and conditions set forth in a Settlement and Restructuring Agreement (Reno Aces Stadium) dated January 30, 2013,

**NOW THEREFORE, BE IT RESOLVED** by the Redevelopment Agency of the City of Reno, Nevada:

Section 1. That the Budget is hereby adopted as the Annual Final Budget of the Redevelopment Agency #1 of the City of Reno, Nevada for FY 2025/26.

Section 2. That staff is hereby directed to file said Budget with the State Department of Taxation pursuant to NRS 354.598.

Upon motion of Agency Board Member Schieve, seconded by Agency Board Member Reese, the foregoing resolution was adopted this 21st day of May, 2025, by the following vote of the Board:

AYES: Schieve, Reese, Taylor, Duerr, Martinez, Ebert, Anderson
NAYS: None
ABSTAIN: None ABSENT: None

APPROVED this 21st day of May, 2025.

FOR
HILLARY L. SCHIEVE
REDEVELOPMENT AGENCY BOARD CHAIR

ATTEST:
CITY OF RENO CORPORATE SEAL WASHOE COUNTY, NEVADA
NIKKI HUNTSMAN
REDEVELOPMENT AGENCY SECRETARY

**CITY OF RENO**
P.O. Box 1900
Reno, Nevada 89505
775-326-6655
Fax: 775-334-6333

Nevada Department of Taxation
3850 Arrowhead Drive, 2nd Floor
Carson City, NV 89706

Redevelopment Agency #1 herewith submits the FINAL budget for the fiscal year ending June 30, 2026

This budget contains 2 funds, including Debt Service, requiring property tax revenues totaling $ 4,667,608

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed one percent. If the final computation requires, the tax rate will be lowered.

This budget contains 2 governmental fund types with estimated expenditures of $ 6,108,273

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

CERTIFICATION

I Vicki Van Buren
(Printed Name)
Director of Finance
(Title)
certify that all applicable funds and financial operations of this Local Government are listed herein

Signed

Dated: 05/21/25

APPROVED BY THE GOVERNING BOARD

HILLARY L. SCHIEVE, MAYOR

KATHLEEN TAYLOR, VICE MAYOR

MIGUEL MARTINEZ, WARD 3

BRANDI ANDERSON, WARD 6

SCHEDULED PUBLIC HEARING:

Date and Time Wednesday, May 21, 2025, 10AM

Publication Date May 7, 2025

Place: Council Chambers, 1 E 1st Street, Reno, NV

**REDEVELOPMENT AGENCY #1**
**OF THE CITY OF RENO, NEVADA**
**2025/2026 FINAL BUDGET**

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**REDEVELOPMENT AGENCY #1**
**OF THE CITY OF RENO, NEVADA**
**2025/2026 FINAL BUDGET**

## BUDGET MESSAGE

The 2025/2026 Final Budget for the Reno Redevelopment Agency #1 includes total revenues of $5,741,632 and total expenditures including transfers of $6,160,630. As in prior years, expenditures have been determined based upon available information at the time of filing the final budget. Appropriations do not exceed estimated resources within each fund. Projected ending fund balances for all funds estimated at a level needed and from available information.

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

| | ACTUAL PRIOR YEAR ENDING 6/30/24 | ESTIMATED CURRENT YEAR ENDING 6/30/25 | BUDGET YEAR ENDING 6/30/26 |
|---|---|---|---|
| General Government | 0.000 | 0.000 | 3.075 |
| Judicial | | | |
| Public Safety | | | |
| Public Works | | | |
| Sanitation | | | |
| Health | | | |
| Welfare | | | |
| Culture and Recreation | | | |
| Community Support | | | |
| TOTAL GENERAL GOVERNMENT | 0.000 | 0.000 | 3.075 |
| Utilities | | | |
| Hospitals | | | |
| Transit Systems | | | |
| Airports | | | |
| Other | | | |
| TOTAL | 0.000 | 0.000 | 3.075 |

| | | | |
|---|---|---|---|
| POPULATION (AS OF JULY 1) | NOT APPLICABLE | | |
| SOURCE OF POPULATION ESTIMATE* | | | |
| Assessed Valuation (Secured and Unsecured Only) | 320,058,879 | 348,672,438 | 388,281,931 |
| Net Proceeds of Mines | | | |
| TOTAL ASSESSED VALUE | | | |
| | | | |
| TAX RATE | | | |
| General Fund | | | |
| Special Revenue Funds | | | |
| Capital Projects Funds | | | |
| Debt Service Funds | 2.8948 | 2.8948 | 2.8948 |
| Enterprise Fund | | | |
| Other | | | |
| | | | |
| TOTAL TAX RATE | 2.8948 | 2.8948 | 2.8948 |

*** Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.**

REDEVELOPMENT AGENCY #1 OF THE CITY OF RENO, NEVADA
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

**PROPERTY TAX RATE AND REVENUE RECONCILIATION** Fiscal Year 2025/2026

| | (1) ALLOWED TAX RATE | (2) ASSESSED VALUATION | (3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100] | (4) TAX RATE LEVIED | (5) TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100] | (6) AD VALOREM TAX ABATEMENT [(5)-(7)] | (7) BUDGETED AD VALOREM REVENUE WITH CAP |
|---|---|---|---|---|---|---|---|
| OPERATING RATE: A. PROPERTY TAX Subject to Revenue Limitations | 1.9948 | 388,281,931 | 7,745,448 | 1.9948 | 7,745,448 | 5,877,840 | 1,867,608 |
| B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines | | | | | | | |
| VOTER APPROVED: C. Voter Approved Overrides | | | | | | | |
| LEGISLATIVE OVERRIDES D. Accident Indigent (NRS 428.185) | | | | | | | |
| E. Indigent (NRS 428.285) | | | | | | | |
| F. Capital Acquisition (NRS 354.59815) | | | | | | | |
| G. Youth Services Levy (NRS 62B.150, 62B.160) | | | | | | | |
| H. Legislative Overrides | | | | | | | |
| I. SCCRT Loss (NRS 354.59813) | | | | | | | |
| J. Other: | | | | | | | |
| K. Other: | | | | | | | |
| L. SUBTOTAL LEGISLATIVE OVERRIDES | - | | - | - | - | - | - |
| M. **SUBTOTAL A, C, L** | 1.9948 | 388,281,931 | 7,745,448 | 1.9948 | 7,745,448 | 5,877,840 | 1,867,608 |
| N. Debt | 0.9000 | 388,281,931 | 3,494,537 | 0.9000 | 3,494,537 | 694,537 | 2,800,000 |
| O. **TOTAL M AND N** | 2.8948 | | 11,239,985 | 2.8948 | 11,239,985 | 6,572,377 | 4,667,608 |

(Local Government)
SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

**If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an explanation.**

SCHEDULE A - ESTIMATED REVENUES & OTHER RESOURCES - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS & TAX SUPPORTED PROPRIETARY FUND TYPES

Budget for Fiscal Year Ending 6/30/26

Budget Summary for REDEVELOPMENT AGENCY #1 OF THE CITY OF RENO, NEVADA
(Local Government)

| GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS<br><br>FUND NAME | BEGINNING FUND BALANCES (1) | CONSOLIDATED TAX REVENUE (2) | PROPERTY TAX REQUIRED (3) | TAX RATE (4) | OTHER REVENUE (5) | OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6) | OPERATING TRANSFERS IN (7) | TOTAL (8) |
|---|---|---|---|---|---|---|---|---|
| General | 2,109,892 | 0 | 1,867,608 | 1.9948 | 1,034,024 | | | 5,011,524 |
| | | | | | | | | |
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| | | | | | | | | |
| DEBT SERVICE | 2,201,844 | 0 | 2,800,000 | 0.9000 | 40,000 | - | 0 | 5,041,844 |
| Subtotal Governmental Fund Types, Expendable Trust Funds | 4,311,736 | 0 | 4,667,608 | 2.8948 | 1,074,024 | 0 | 0 | 10,053,368 |
| PROPRIETARY FUNDS | | | | | | | | |
| | XXXXXXXXXX | | | | XXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| | XXXXXXXXXX | | | | XXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| | XXXXXXXXXX | | | | XXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| | XXXXXXXXXX | | | | XXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| | XXXXXXXXXX | | | | XXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| Subtotal Proprietary Funds | XXXXXXXXXX | | | | XXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| TOTAL ALL FUNDS | XXXXXXXXXX | | | | XXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending 6/30/26

Budget Summary for REDEVELOPMENT AGENCY #1 OF THE CITY OF RENO, NEVADA
(Local Government)

| GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS<br>FUND NAME | * | SALARIES AND WAGES (1) | EMPLOYEE BENEFITS (2) | SERVICES, SUPPLIES AND OTHER CHARGES ** (3) | CAPITAL OUTLAY *** (4) | CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5) | OPERATING TRANSFERS OUT (6) | ENDING FUND BALANCES (7) | TOTAL (8) |
|---|---|---|---|---|---|---|---|---|---|
| General | x | 325,889 | 196,395 | 1,421,007 | 1,336,169 | 0 | 0 | 1,732,064 | 5,011,524 |
| | | | | | | | | | |
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| | | | | | | | | | |
| DEBT SERVICE | D | | | 2,881,170 | 0 | 0 | 0 | 2,160,674 | 5,041,844 |
| TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS | 2 | 325,889 | 196,395 | 4,302,177 | 1,336,169 | 0 | 0 | 3,892,738 | 10,053,368 |

* FUND TYPES: R - Special Revenue
C - Capital Projects
D - Debt Service
T - Expendable Trust

** Include Debt Service Requirements in this column

*** Capital Outlay must agree with CIP.

| | PRIOR YEAR ENDING 6/30/24 | CURRENT YEAR ENDING 6/30/25 | BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED | FINAL APPROVED |
|---|---|---|---|---|
| **REVENUES** | | | | |
| TAXES | | | | |
| Ad Valorem | | 1,700,000 | 1,867,608 | 1,867,608 |
| | | | | |
| INTERGOVERNMENTAL REVENUES | | | | |
| Motor Vehicle Privilege Tax | 138,692 | 128,024 | 128,024 | 128,024 |
| | | | | |
| MISCELLANEOUS | | | | |
| Interest Earnings | 24,982 | 6,000 | 6,000 | 6,000 |
| Reimbursement and Restitution | | | | - |
| Rent and Royalties | 912,057 | 900,000 | 900,000 | 900,000 |
| Other | - | - | - | - |
| Subtotal | 937,039 | 906,000 | 906,000 | 906,000 |
| | | | | |
| OTHER FINANCING SOURCES (specify) | | | | |
| Property Sales | - | - | - | - |
| | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| Subtotal | - | - | - | - |
| | | | | |
| SUBTOTAL REVENUE ALL SOURCES | 1,075,731 | 2,734,024 | 2,901,632 | 2,901,632 |
| BEGINNING FUND BALANCE | 2,083,299 | 2,133,077 | 2,109,892 | 2,109,892 |
| TOTAL AVAILABLE RESOURCES | 3,159,030 | 4,867,101 | 5,011,524 | 5,011,524 |
| **EXPENDITURES BY ACTIVITY** | | | | |
| **AND FUNCTION** | | | | |
| GENERAL GOVERNMENT | | | | |
| Salaries and Wages | | | 325,889 | 325,889 |
| Employee Benefits | | | 196,395 | 196,395 |
| Services & Supplies | 875,953 | 900,000 | 1,368,650 | 1,421,007 |
| Capital Outlay | - | 1,707,209 | 1,336,169 | 1,336,169 |
| TOAL EXPENDITURES-ALL FUNCTIONS | 875,953 | 2,607,209 | 3,227,103 | 3,279,460 |
| | | | | |
| Operating Transfers Out | | | | |
| RDA 1 Debt Service | 150,000 | 150,000 | - | - |
| Subtotal | 150,000 | 150,000 | - | - |
| | | | | |
| TOTAL EXPENDITURES AND OTHER USES | 1,025,953 | 2,757,209 | 3,227,103 | 3,279,460 |
| ENDING FUND BALANCE | 2,133,077 | 2,109,892 | 1,784,421 | 1,732,064 |
| TOTAL COMMITMENTS & FUND BALANCE | 3,159,030 | 4,867,101 | 5,011,524 | 5,011,524 |

REDEVELOPMENT AGENCY #1 OF THE CITY OF RENO, NEVADA

SCHEDULE B

FUND-RDA #1 - GENERAL FUND

| | PRIOR YEAR ENDING 6/30/24 | CURRENT YEAR ENDING 6/30/25 | BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED | BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED |
|---|---|---|---|---|
| **REVENUES** | | | | |
| TAXES | | | | |
| | | | | - |
| Ad Valorem | 3,721,220 | 3,000,000 | 2,800,000 | 2,800,000 |
| Subtotal | 3,721,220 | 3,000,000 | 2,800,000 | 2,800,000 |
| | | | | |
| INTERGOVERNMENTAL REVENUES | | | | |
| | | | | |
| MISCELLANEOUS | | | | |
| Interest Earnings | 111,380 | 50,000 | 40,000 | 40,000 |
| Other | | | | - |
| Subtotal | 111,380 | 50,000 | 40,000 | 40,000 |
| | | | | |
| OTHER FINANCING SOURCES (specify) | | | | |
| Loan from RDA 2 General Fund | - | - | - | |
| | | | | |
| Operating Transfers In (Schedule T) | | | | |
| RDA #1 General Fund | 150,000 | 150,000 | - | - |
| | | | | |
| | | | | |
| Subtotal | 150,000 | 150,000 | - | - |
| | | | | |
| SUBTOTAL REVENUE ALL SOURCES | 3,982,600 | 3,200,000 | 2,840,000 | 2,840,000 |
| BEGINNING FUND BALANCE | 2,013,887 | 3,100,714 | 2,201,844 | 2,201,844 |
| TOTAL AVAILABLE RESOURCES | 5,996,487 | 6,300,714 | 5,041,844 | 5,041,844 |
| **EXPENDITURES AND RESERVES** | | | | |
| TAX ALLOCATION BONDS | | | | |
| Principal | 2,335,000 | 3,660,000 | 2,590,000 | 2,590,000 |
| Interest | 554,999 | 432,370 | 279,170 | 279,170 |
| Fiscal Agent Charges | 5,774 | 6,500 | 12,000 | 12,000 |
| Reserves - increase or (decrease) | 1,086,827 | (898,870) | (41,170) | (41,170) |
| Other (Specify) | | | | |
| **TOTAL RESERVED (MEMO ONLY)** | 3,100,714 | 2,201,844 | 2,160,674 | 2,160,674 |
| ENDING FUND BALANCE | 3,100,714 | 2,201,844 | 2,160,674 | 2,160,674 |
| TOTAL COMMITMENTS & FUND BALANCE | 5,996,487 | 6,300,714 | 5,041,844 | 5,041,844 |

REDEVELOPMENT AGENCY #1 OF THE CITY OF RENO, NEVADA
SCHEDULE 2
FUND-RDA #1 - DEBT SERVICE

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

* - Type
1 - General Obligation Bonds
2 - G.O. Revenue Supported Bonds
3 - G.O. Special Assessment Bonds
4 - Revenue Bonds
5 - Medium-Term Financing
6 - Medium-Term Financing - Lease Purchase
7 - Capital Leases
8 - Special Assessment Bonds
9 - Mortgages
10 - Other Tax Allocation
11 - Proposed (Specify Type)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/26 | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|
| NAME OF BOND OR LOAN List and Subtotal By Fund | TYPE | TERM | ORIGINAL AMOUNT OF ISSUE | ISSUE DATE | FINAL PAYMENT DATE | INTEREST RATE | BEGINNING OUTSTANDING BALANCE 07/01/25 | INTEREST PAYABLE | PRINCIPAL PAYABLE | (9)+(10) TOTAL |
| 2007 TAX ALLOCATION BONDS SERIES B | 10 | 20 | 4,000,000 | 31-Jan-07 | 1-Jun-27 | 5.00 | $ 1,960,000 | $ 98,000 | $ 955,000 | $ 1,053,000 |
| 2007 TAX ALLOCATION BONDS SERIES C | 10 | 20 | 12,690,000 | 31-Jan-07 | 1-Jun-27 | 5.40 | $ 3,355,000 | $ 181,170 | $ 1,635,000 | $ 1,816,170 |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| TOTAL ALL DEBT SERVICE | | | 16,690,000 | | | | $ 5,315,000 | $ 279,170 | $ 2,590,000 | $ 2,869,170 |

SCHEDULE C-1 - INDEBTEDNESS
Budget Fiscal Year 2025/2026

REDEVELOPMENT AGENCY OF THE CITY OF RENO, NEVADA
(Local Government)