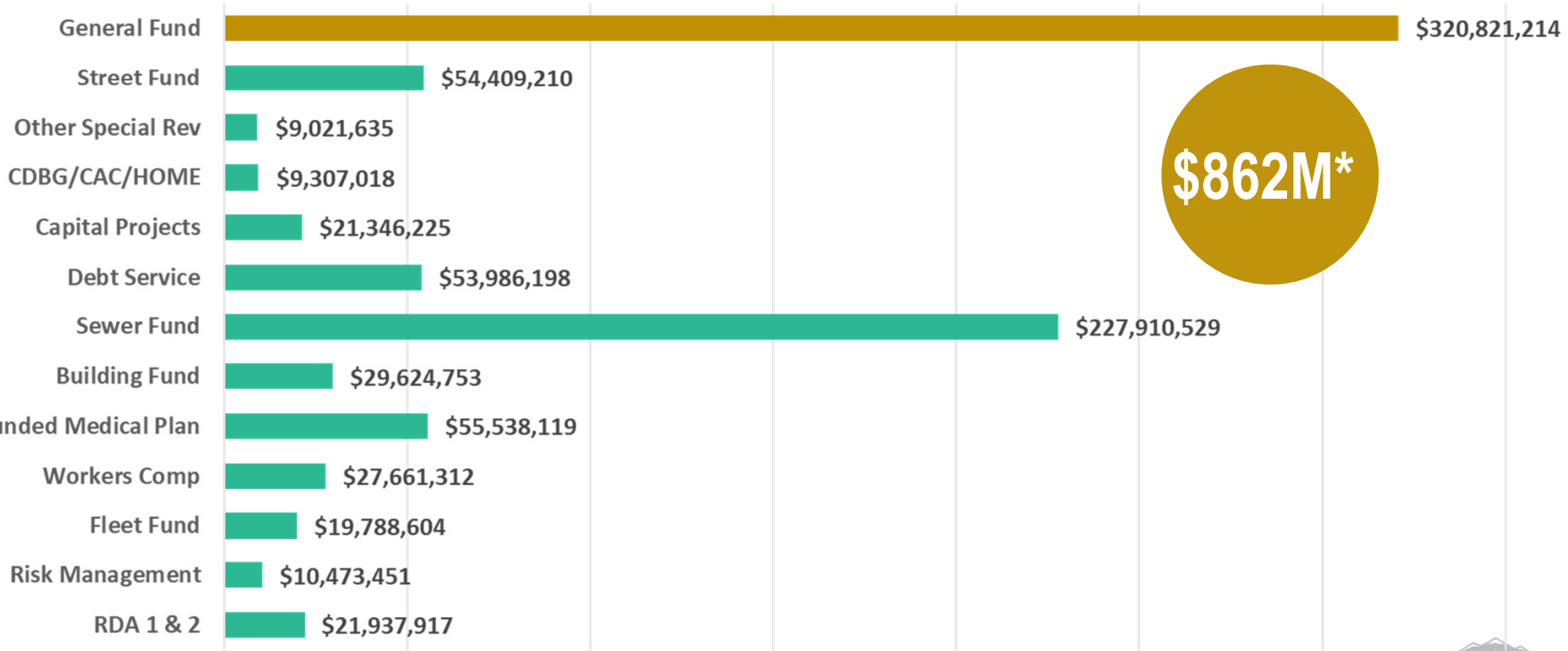


FY 2023/24 Budget Adoption Hearing
Vicki Van Buren, Director of Finance

May 24, 2023



FY23/24 Proposed Budget by Fund



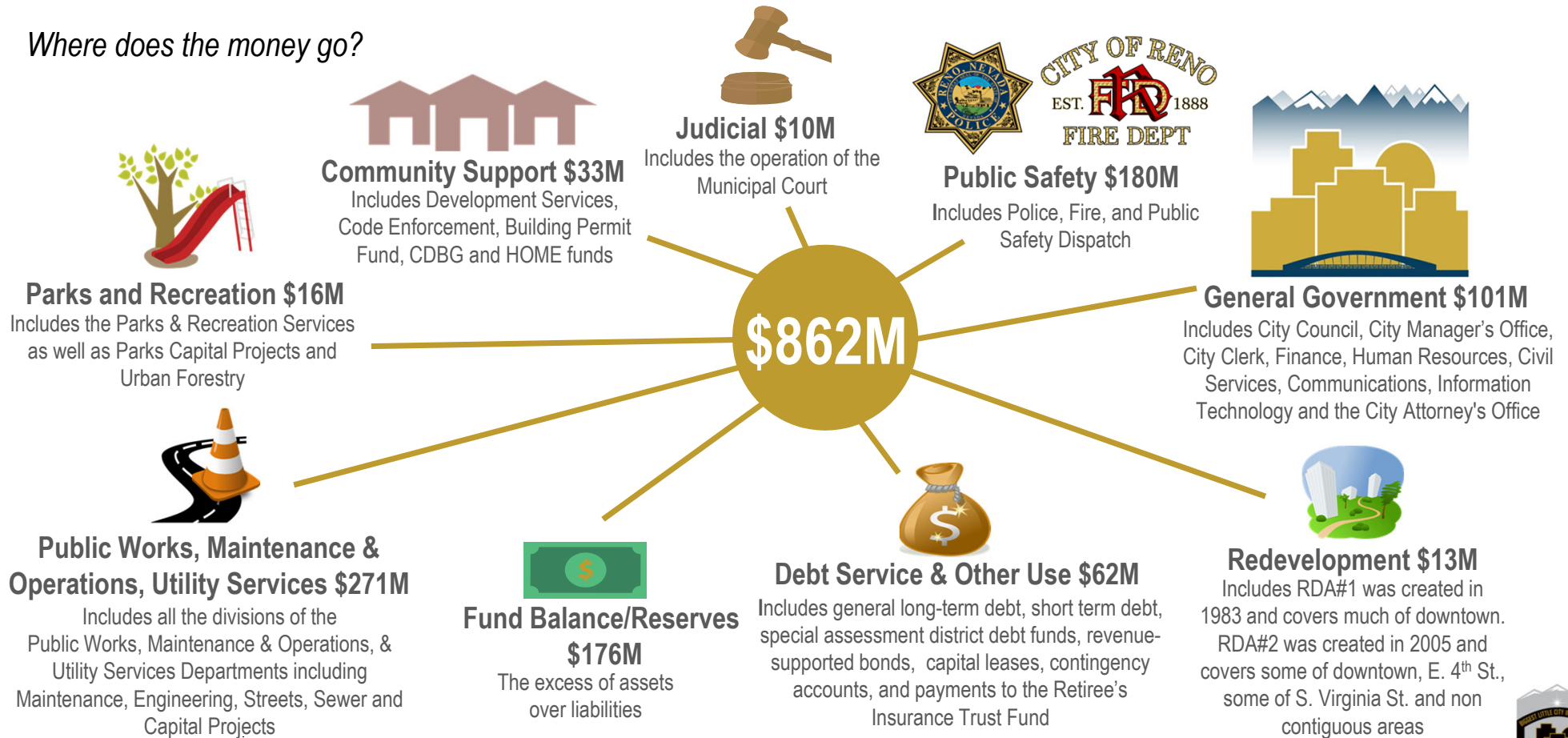
\$862M*

*Includes Fund/Cash Balances & Excludes Transfers

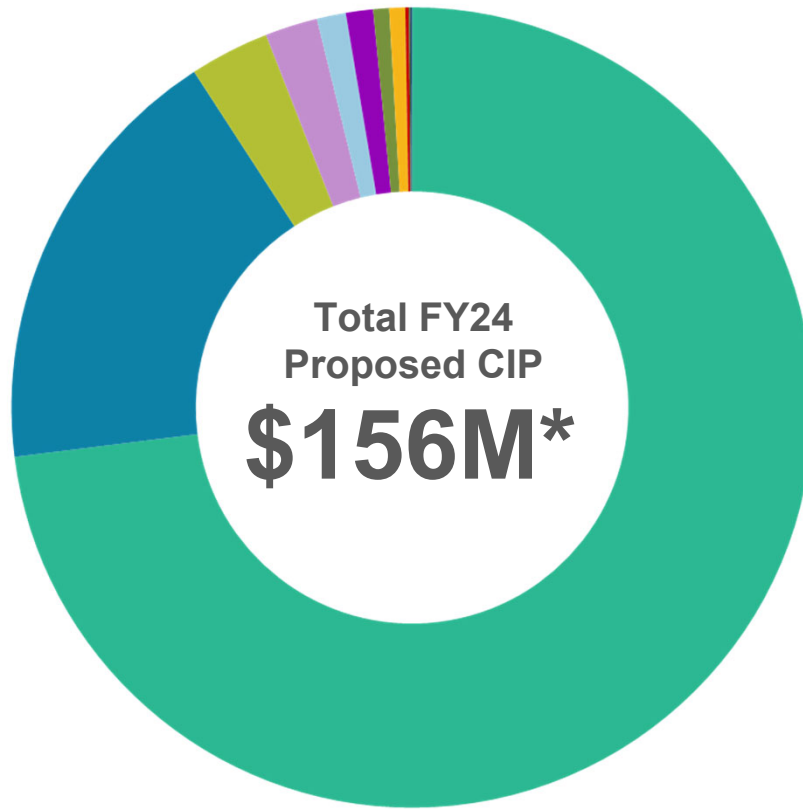


FY23/24 Total City Budget by Function

Where does the money go?



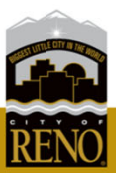
Proposed FY24 Capital Improvements – All Funds Summary



Total FY24
Proposed CIP
\$156M*

- Sewer Fund - \$113,598,083
- Street Fund - \$27,707,090**
- General Facility Maintenance - \$5,000,000
- Fire Apparatus Replacement - \$3,300,000
- Special Ad Valorem Capital Tax - \$1,822,449
- Retrac Capital Fund - \$1,700,000
- \$2 Surcharge - \$1,000,000**
- Police Facility Impact Fees - \$1,000,000
- Parks Districts - \$220,500
- Event Center - \$100,000
- SCBA's - \$100,000

*Combination of Maintenance, Capital Projects, & Machinery
**Updated from 5/3/23 Budget Workshop



FY23/24 Proposed Additions by Council Priority

PROPOSED ENHANCEMENTS 14 FTE / \$3.79 Million



\$1M

**INFRASTRUCTURE, CLIMATE
CHANGE & ENVIRONMENTAL
SUSTAINABILITY**

STREET FUND

- Traffic Maintenance 5 FTE
- Training Increase
- Open Space Management Contract



\$342K

**ECONOMIC &
COMMUNITY
DEVELOPMENT**

BUILDING FUND

- Development Services Compliance Manager 1 FTE*
- Management Assistant 1 FTE



\$1.8M

**INFRASTRUCTURE, CLIMATE
CHANGE & ENVIRONMENTAL
SUSTAINABILITY**

SEWER FUND

- Sewer Maintenance 3 FTE
- Project Coordinator 1 FTE
- Training Increase
- Sewer Capacity Analysis
- TMWRF Consultants
- Open Space Management Contract



\$400K

**PUBLIC
SAFETY**

GENERAL FUND

- Turnout Replacement
- Fire Medic 3 FTE – Cost Neutral 100% Federal Reimbursement



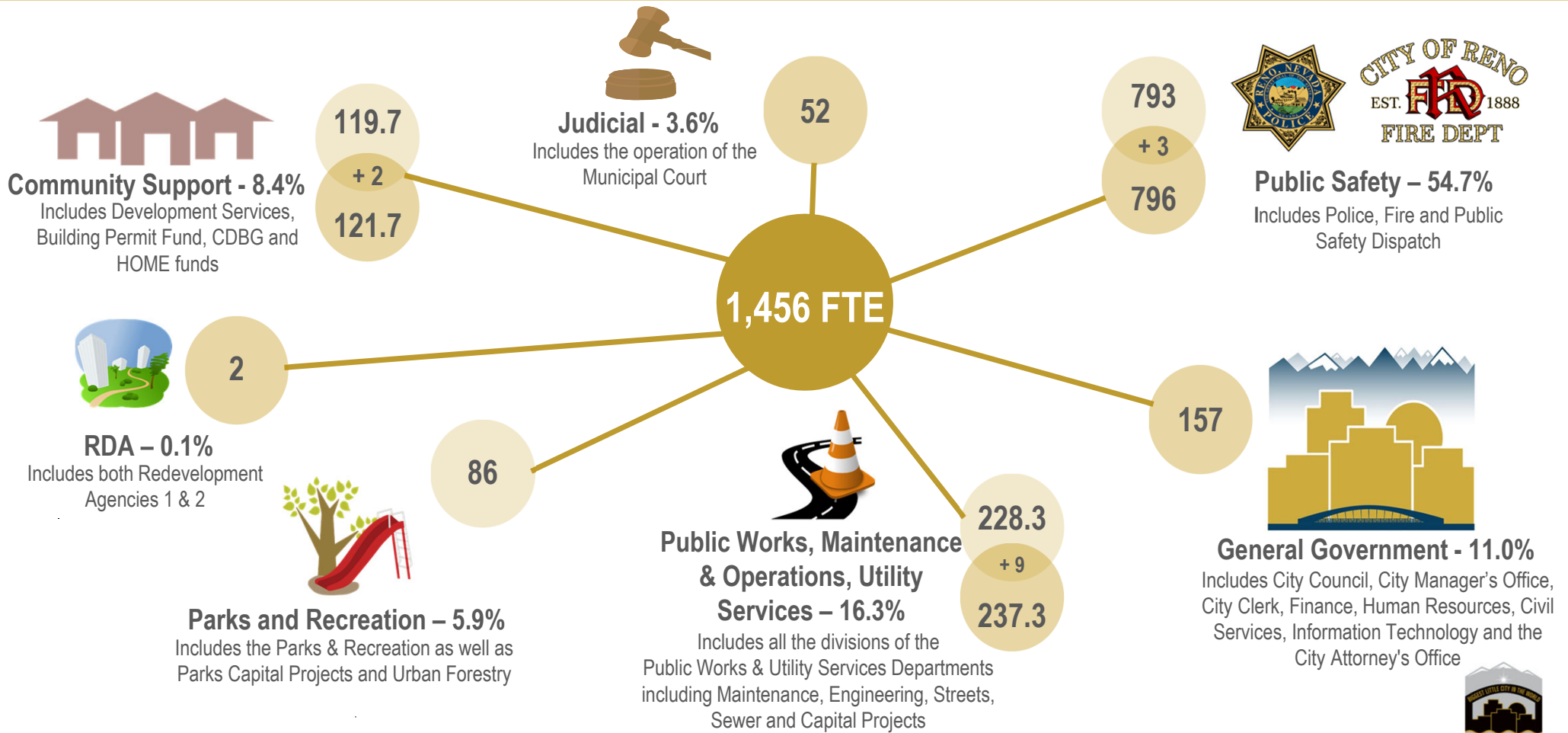
\$265K

**ARTS, PARKS AND
HISTORICAL RESOURCES**

ROOM TAX FUND

- Annual Public Art Repair & Maintenance
- Public Art Master Plan and Title 22 Update

FY23/24 Total City FTE by Function



City Council Priorities

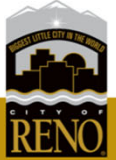
Overarching goals drive budget decisions



Balanced Budget

Increase General Fund
Reserves

Decrease Unfunded
Liabilities

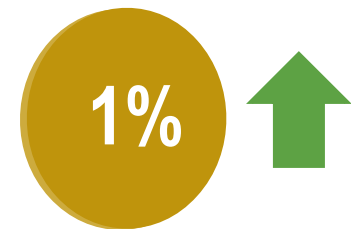


FY23/24 Budget Priorities

Overarching goals drive budget decisions

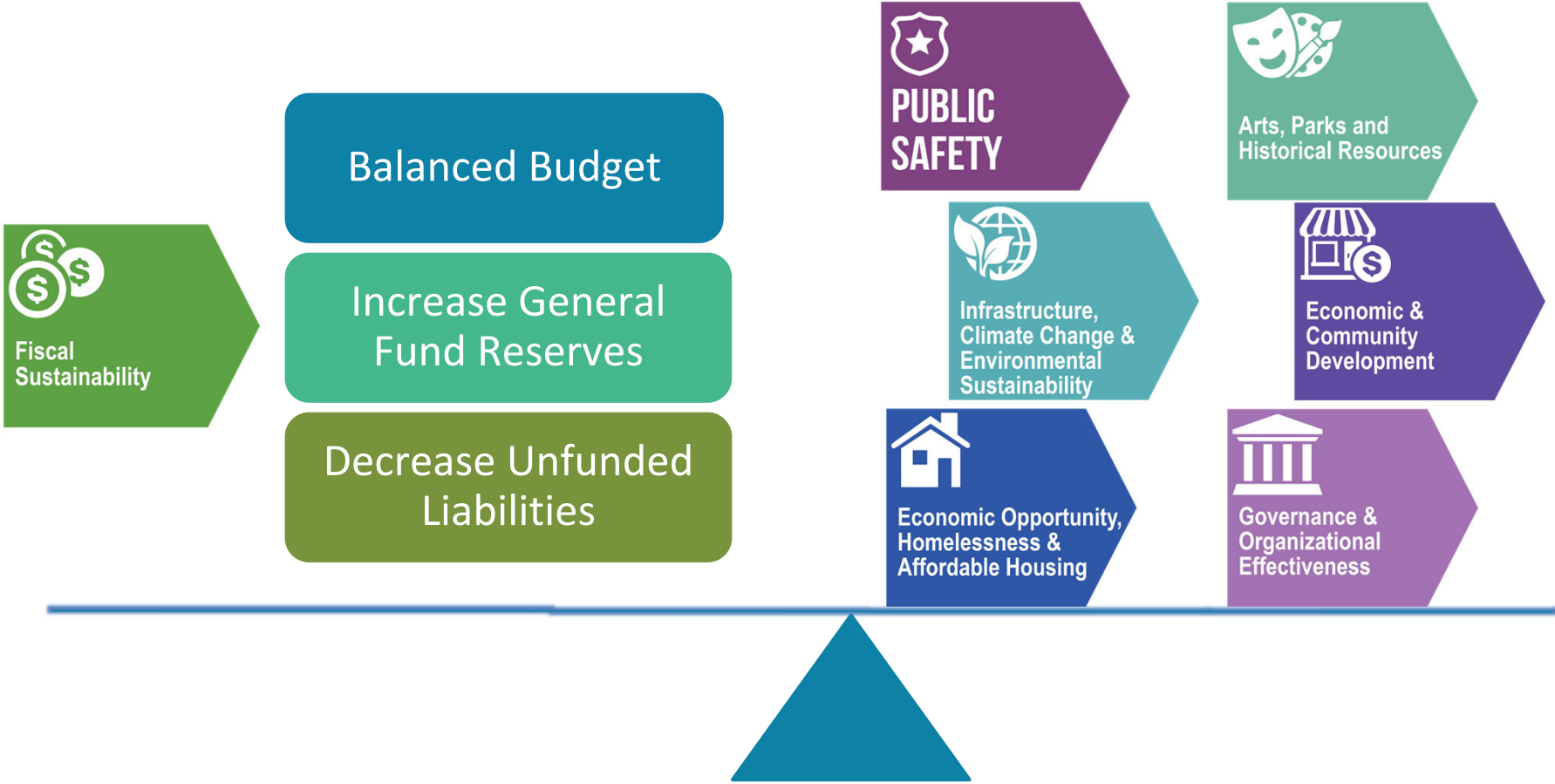


- ✓ **Balanced Budget**
- ✓ **Increase General Fund Reserves**
 - ✓ Increase to 15%, \$34.5 Million
- ✓ **14 New Positions (No General Fund Impact)**
- ✓ **Facility Maintenance Program**
- ✓ **Decrease Unfunded Liabilities**
 - ✓ Workers' Compensation
 - ✓ Other Post Employment Benefits (OPEB)

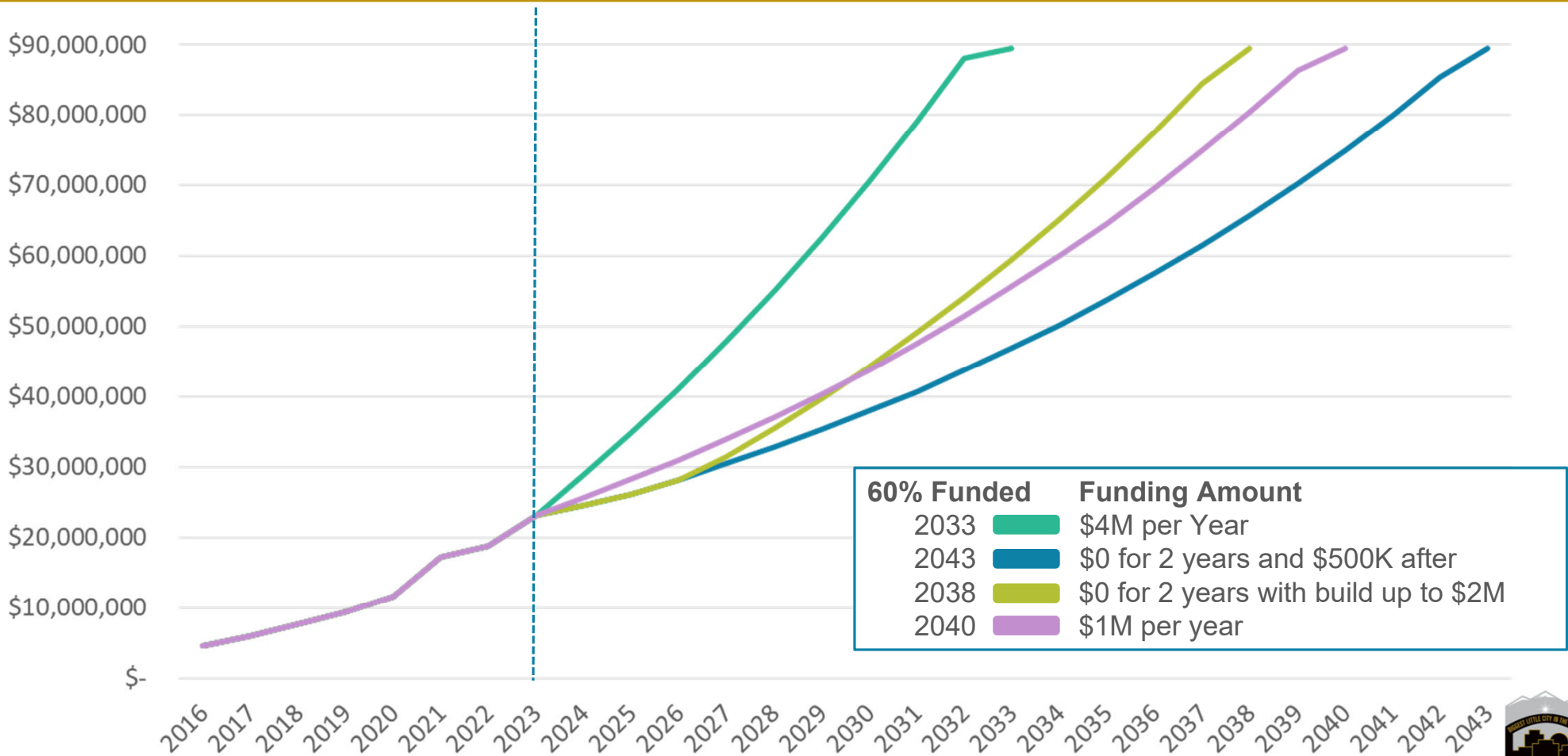


City Council Priorities

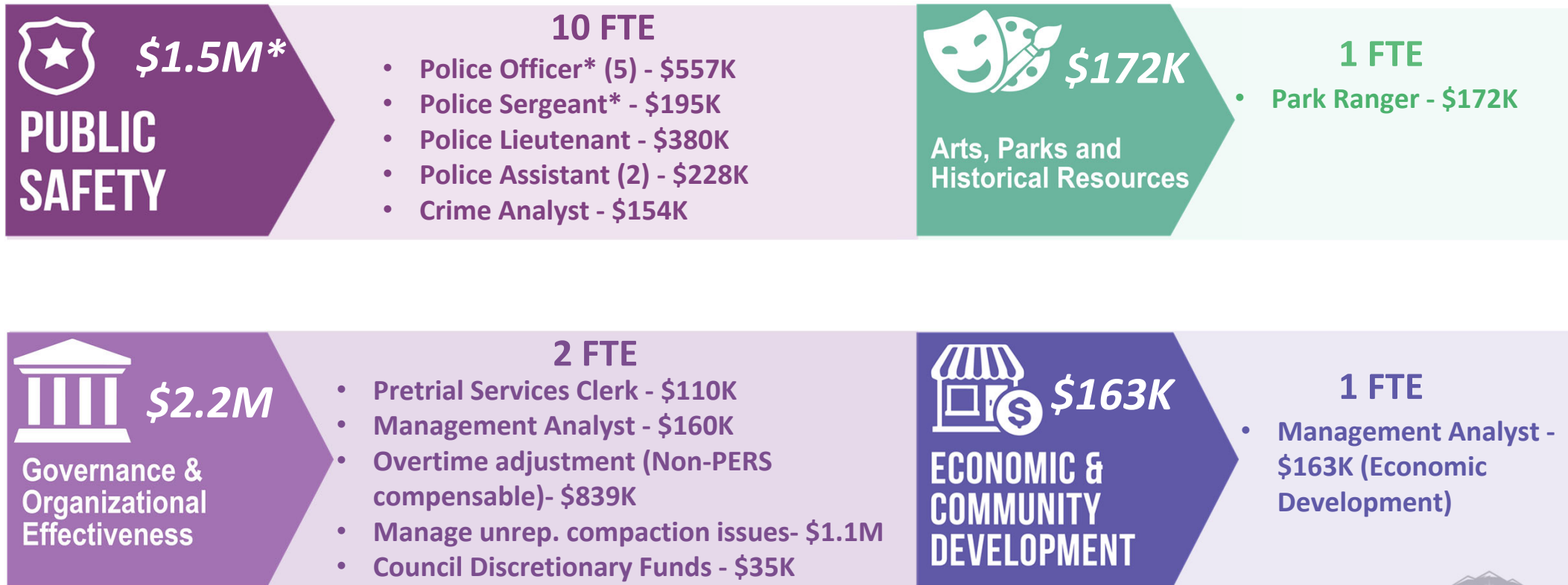
Overarching goals drive budget decisions



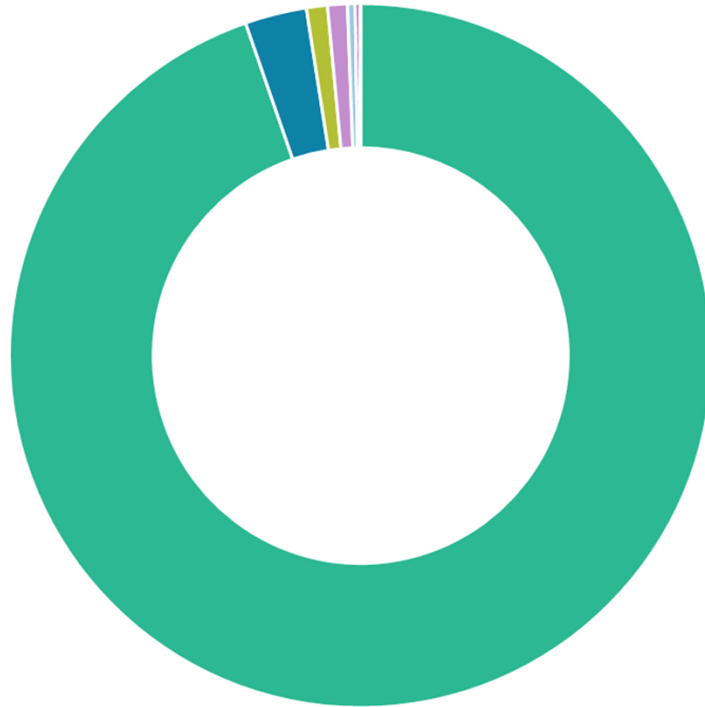
Other Post Employment Benefits (OPEB) Scenarios



Additional Proposals for Council Consideration



FY23/24 Additional Proposals for 5/24/23 by Fund



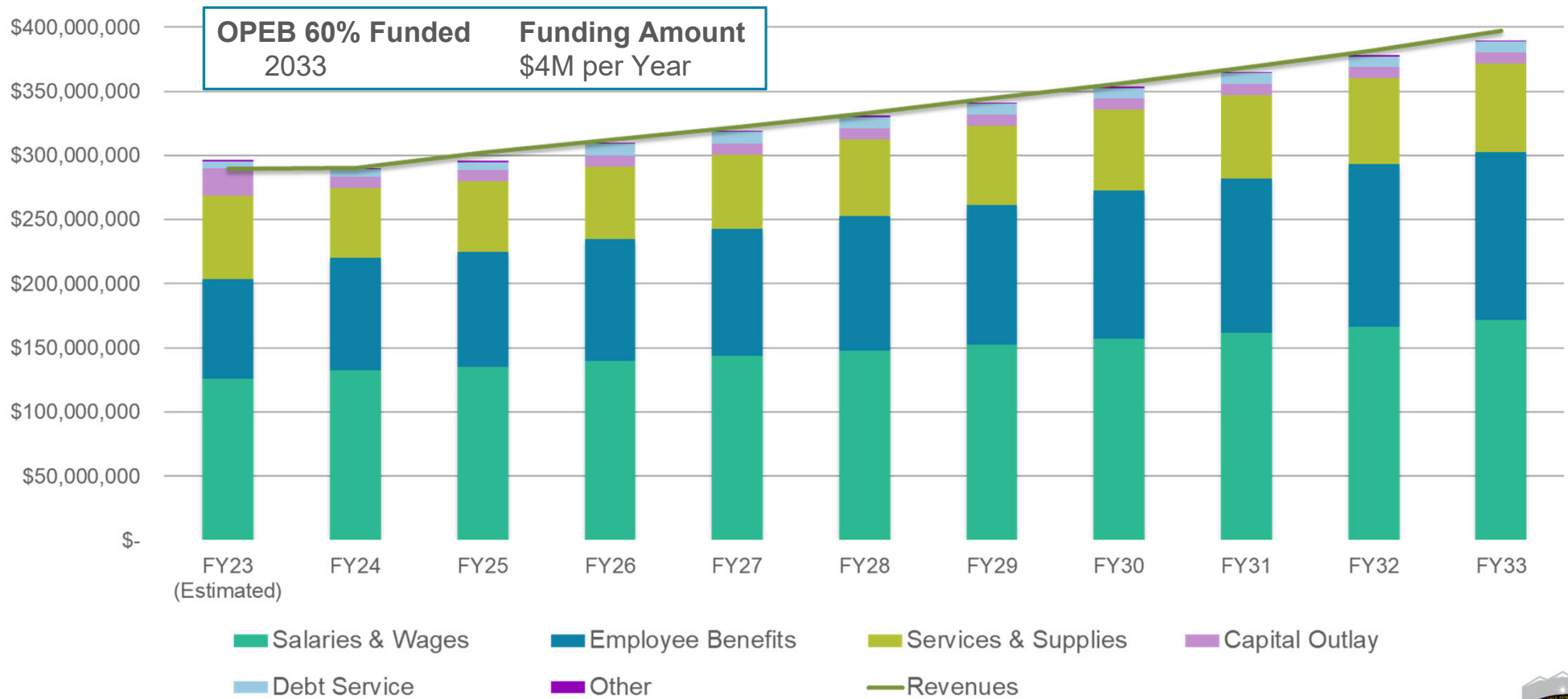
New Proposals

- General Fund - \$3,877,756*
- Sewer Fund - \$116,260
- Street Fund - \$39,501
- Building Fund - \$37,279
- Risk Fund - \$14,574
- Housing Funds - \$8,290
- Fleet Fund - \$1,783

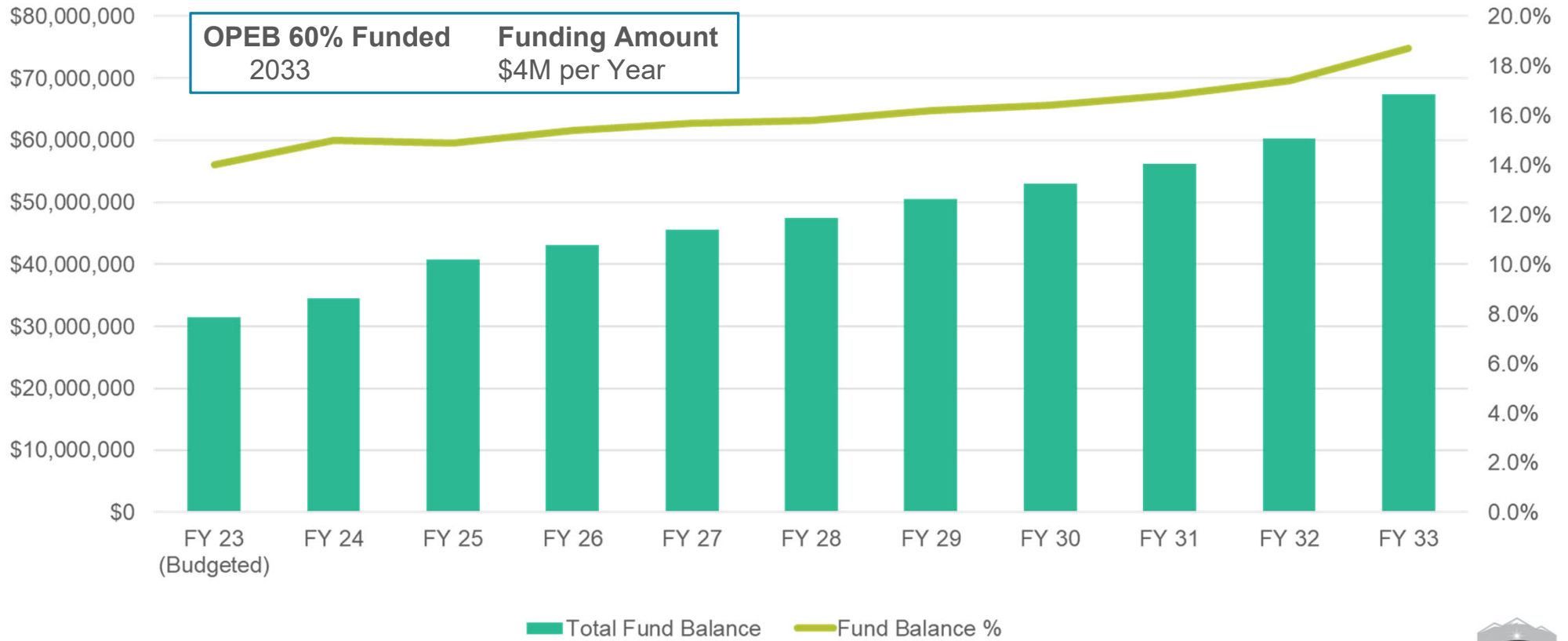
*6 month cost of 5 Police Officers & 1 Sergeant. Total 12 month cost to General Fund is \$4.4M.

**Non-General Fund proposals comprised of overtime adjustment (non-PERS compensable) & unrepresented compaction issues.

General Fund 10 Year Forecast (May 3)

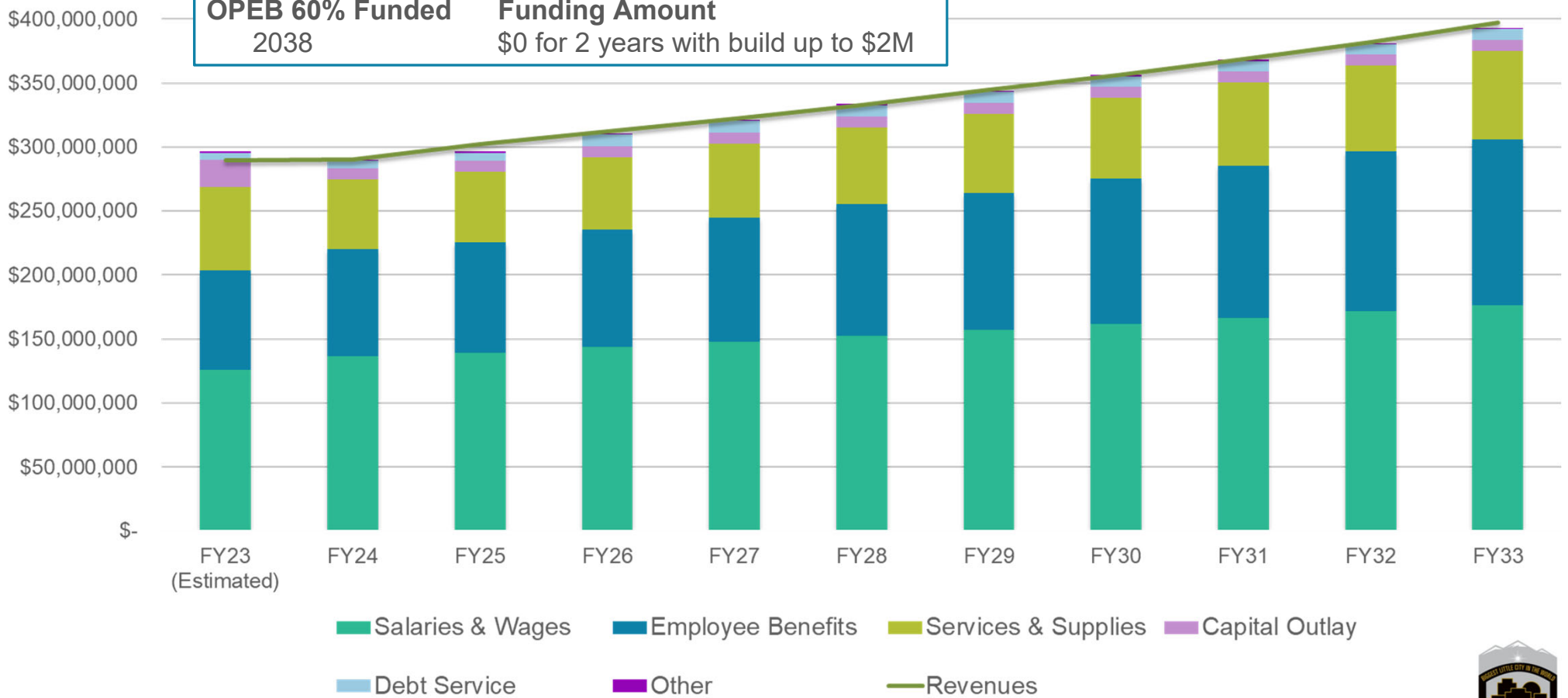


General Fund 10 Year Forecast (May 3)

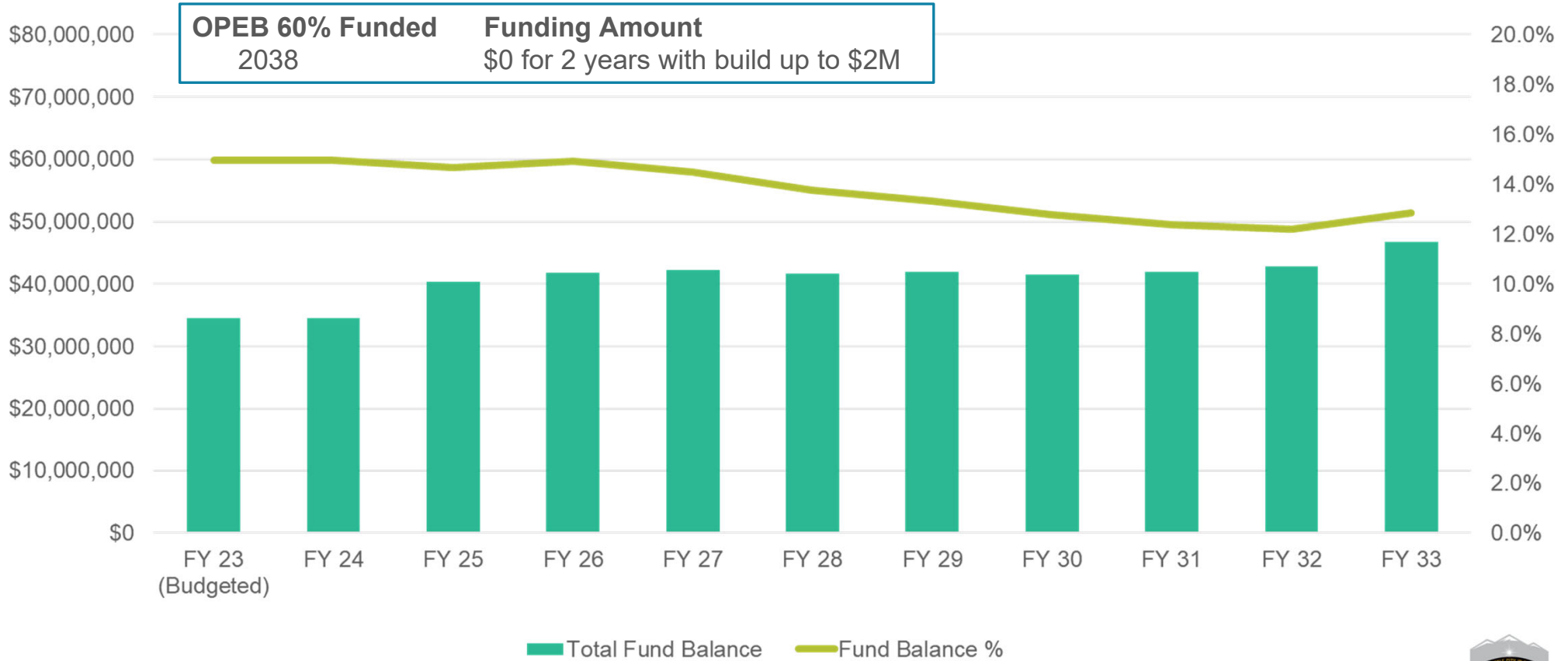


General Fund 10 Year Forecast - Revised with Additions

OPEB 60% Funded 2038
Funding Amount
 \$0 for 2 years with build up to \$2M



General Fund 10 Year Forecast – Revised with Additions



Fee Schedule

Changes from FY23 Adopted

- CPI Increase as applicable – 6.2%
- Parks and Recreation (Year 5 of plan adopted in FY20/21)
- Building Valuation Table (February 2023 ICC Valuation Table)
- City Wide - fee study recommendation
- Finance - combined with other departments
- Municipal Court - no change
- Privilege License - increased per annual audit calculation
- Parks & Recreation - simplified with consolidation and new fee ranges
- Adjusted all salary reimbursement amounts to reflect FY24 rates

Changes from May 3rd

- Business License Flat Fees increase 10% (previously 6.2%)

Possible Motions

- Approval of a resolution adopting the FY 23/24 Final Budget and Fee Schedule for City of Reno, Nevada
- Approval of a resolution adopting the FY 23/24 Final Budget and Fee Schedule for City of Reno, Nevada, including the additional enhancements as presented with a reduction offset to Other Post Employment Benefit (OPEB) funding



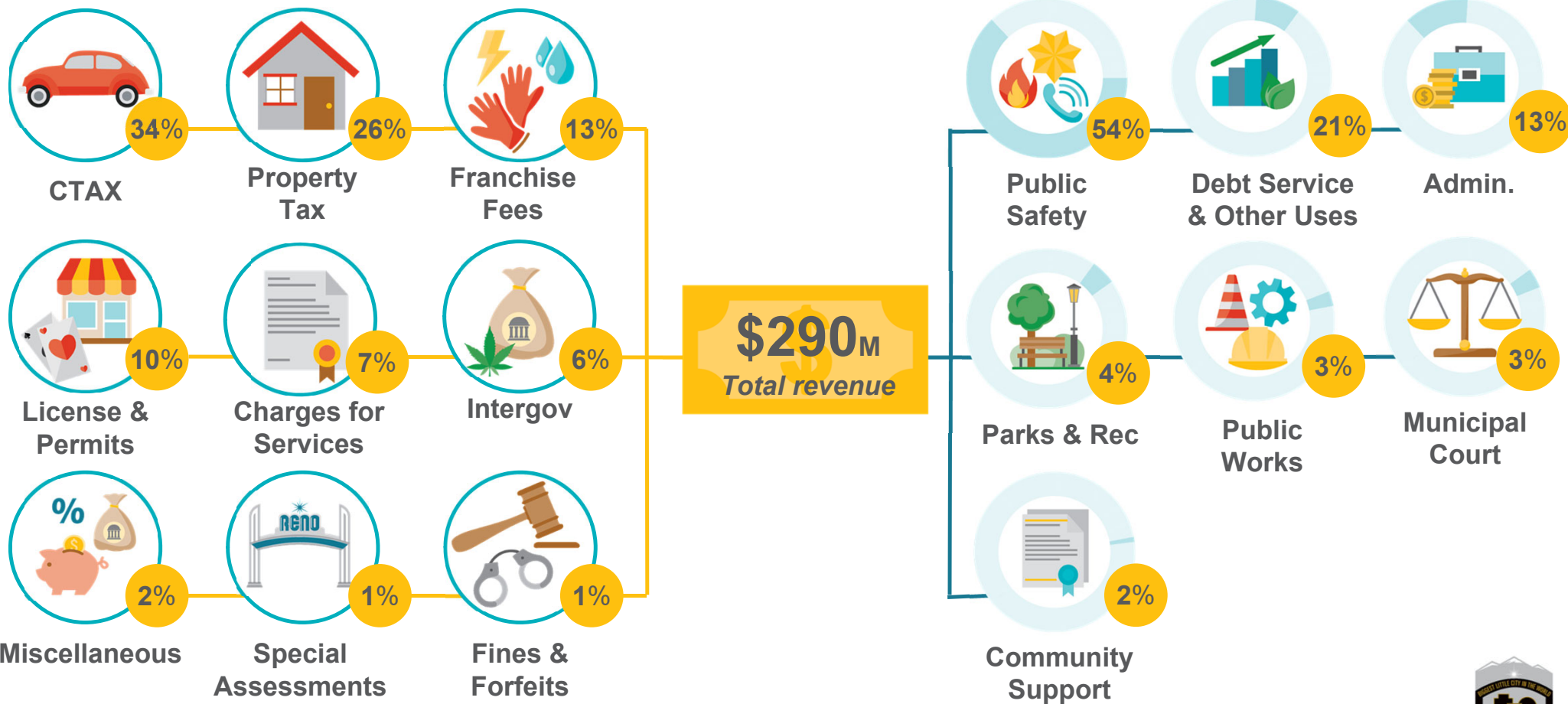
Supplemental Information



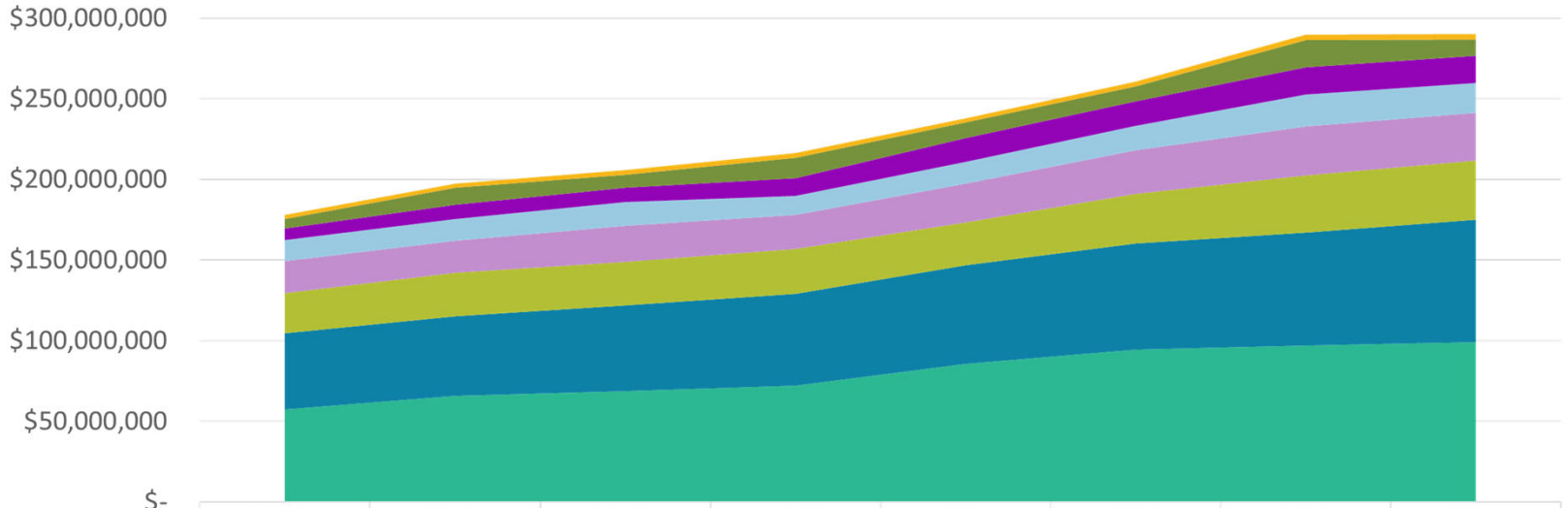
FY23/24 General Fund

General Fund

How the General Fund is Distributed



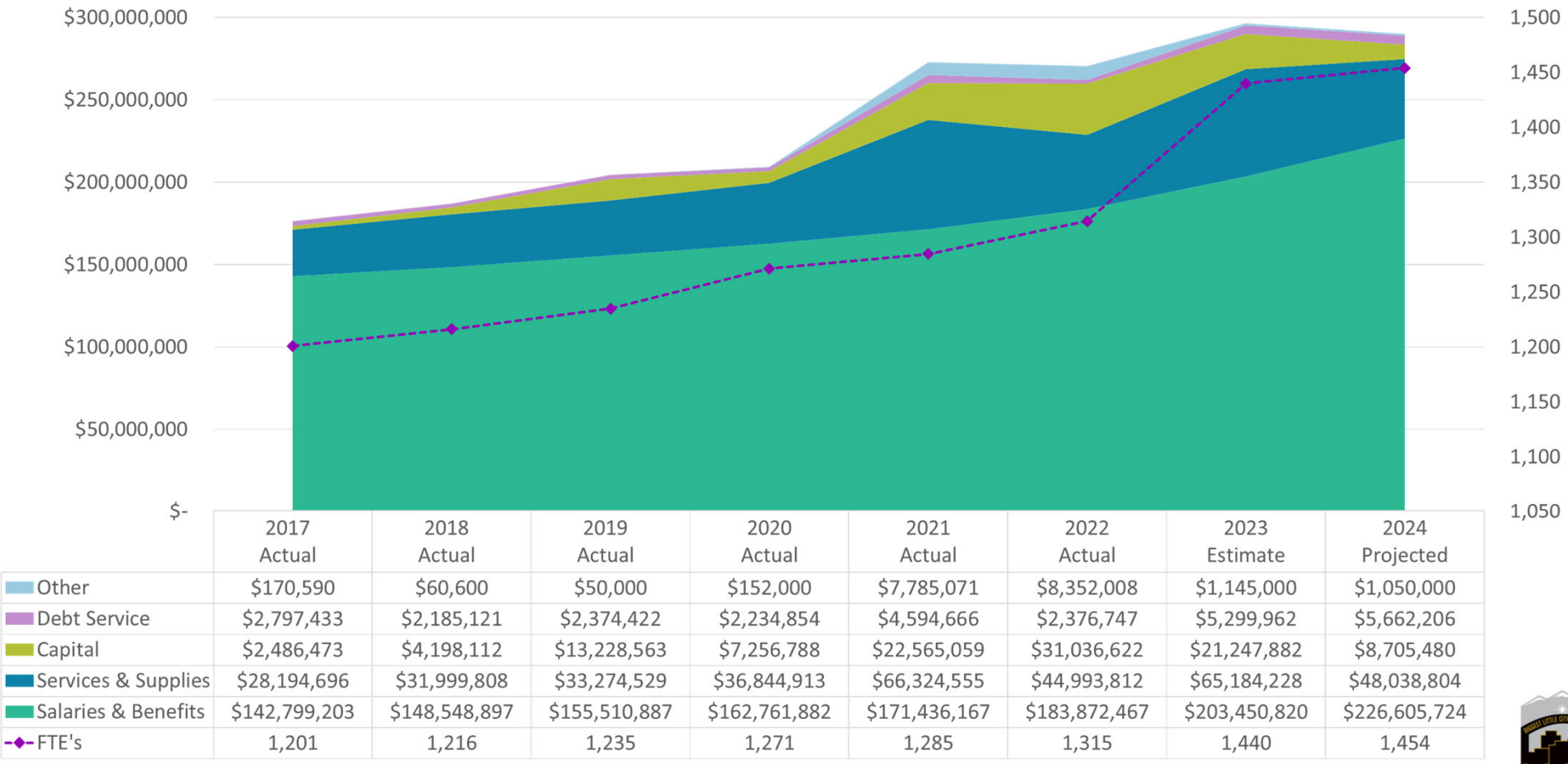
General Fund Revenue Overview FY 2017 – FY 2024



| | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Estimate | 2024 Projected |
|-----------------------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|----------------|
| ■ Fines & Forfeits | \$2,446,853 | \$2,648,620 | \$2,951,836 | \$2,756,096 | \$2,715,373 | \$3,100,303 | \$3,462,493 | \$3,310,549 |
| ■ Other Revenue | \$5,839,633 | \$10,487,287 | \$7,980,473 | \$12,652,177 | \$9,593,805 | \$9,237,302 | \$16,559,998 | \$10,195,890 |
| ■ Intergovernmental Revenue | \$7,222,198 | \$8,550,278 | \$8,961,902 | \$11,162,657 | \$15,036,255 | \$15,079,391 | \$16,885,432 | \$16,703,875 |
| ■ Charges for Services | \$13,241,073 | \$13,730,479 | \$14,602,868 | \$11,593,705 | \$13,432,521 | \$15,282,721 | \$20,107,052 | \$18,483,494 |
| ■ Fees - Licenses & Permits | \$19,725,801 | \$19,841,580 | \$22,313,195 | \$21,187,421 | \$23,795,623 | \$26,791,736 | \$30,089,484 | \$29,782,441 |
| ■ Franchise Fees | \$24,829,185 | \$26,709,543 | \$26,912,910 | \$27,914,203 | \$26,738,063 | \$31,001,621 | \$35,390,000 | \$36,545,590 |
| ■ Property Taxes | \$47,347,070 | \$49,549,490 | \$53,269,754 | \$56,895,818 | \$61,017,108 | \$65,601,314 | \$69,979,029 | \$75,940,375 |
| ■ Consolidated Tax | \$57,219,566 | \$65,724,749 | \$68,673,946 | \$71,946,998 | \$85,628,594 | \$94,501,974 | \$97,100,000 | \$99,100,000 |



General Fund Expense Overview FY 2017 – FY 2024





FY23/24 Special Revenue Funds

FY23/24 General Government – Special Revenue Funds

| Special Revenue Funds | Fund Balance 7/1/23 | Revenues | Salary & Benefits | Services & Supplies* | Capital Outlay | Transfers In/(Out) | Fund Balance 6/30/24 |
|---------------------------|------------------------|---------------|----------------------|-------------------------|----------------|-----------------------|-------------------------|
| HUD & State Housing Funds | \$ - | \$ 5,884,018 | \$ 686,637 | \$ 2,654,613 | \$ 2,542,768 | \$ - | \$ - |
| Community Assistance Fund | \$ - | \$ 3,423,000 | \$ 445,288 | \$ 3,027,712 | \$ - | \$ 50,000 | \$ - |
| Street Fund | \$ 19,125,511 | \$ 35,283,699 | \$ 12,597,546 | \$ 9,186,426 | \$ 27,937,840 | \$ (90,000) | \$ 4,597,398 |
| Performance Deposit Fund | \$ - | \$ 1,050,000 | \$ - | \$ 1,050,000 | \$ - | \$ - | \$ - |
| Drainage Facility Fund | \$ - | \$ 500,000 | \$ - | \$ 500,000 | \$ - | \$ - | \$ - |
| Room Tax Fund | \$ 940,147 | \$ 3,200,000 | \$ - | \$ 825,626 | \$ 80,000 | \$ (3,000,000) | \$ 234,521 |
| Stabilization Fund | \$ 2,980,488 | \$ - | \$ - | \$ 2,980,488 | \$ - | \$ - | \$ - |
| Court Funds | \$ - | \$ 251,000 | \$ - | \$ 251,000 | \$ - | \$ - | \$ - |
| Drug Forfeiture Fund | \$ - | \$ 100,000 | \$ - | \$ 100,000 | \$ - | \$ - | \$ - |

*Includes Principal, Interest, & Fiscal Agent Charges





FY23/24 Proprietary Funds

FY23/24 Proprietary Funds

| Proprietary Funds | Operating Revenues | Operating Expenses* | Non-Operating Revenues | Non-Operating Expenses** | Operating Transfers Out | Net Income | Capital Outlay | Cash Balance 6/30/24 |
|----------------------------------|--------------------|---------------------|------------------------|--------------------------|-------------------------|----------------|----------------|----------------------|
| Sanitary Sewer Divisions | \$ 84,812,000 | \$ 71,697,360 | \$ 12,000,000 | \$ 6,384,619 | \$ 112,000 | \$ 18,618,021 | \$ 112,833,833 | \$28,160,411 |
| Building Permit | \$ 12,025,000 | \$ 17,721,259 | \$ 150,000 | \$ - | \$ - | \$ (5,546,259) | \$ 40,000 | \$11,863,494 |
| Motor Vehicle Division | \$ 10,348,960 | \$ 10,235,023 | \$ 50,000 | \$ - | \$ - | \$ 163,937 | \$ 6,620,000 | \$ 2,933,581 |
| Risk Retention Division | \$ 2,260,399 | \$ 5,780,820 | \$ 30,000 | \$ - | \$ - | \$ (3,490,421) | \$ - | \$ 4,692,631 |
| Self-funded Medical Plans | \$ 32,995,899 | \$ 36,667,994 | \$ 125,000 | \$ - | \$ - | \$ (3,547,095) | \$ - | \$18,870,125 |
| Workers Compensation | \$ 10,391,273 | \$ 10,045,714 | \$ 100,000 | \$ - | \$ - | \$ 445,559 | \$ - | \$17,615,598 |

*Includes Depreciation

**Excludes Principal payments & Capital





FY23/24 Capital Improvement Plan (CIP)

FY23/24 General Government – Capital Project Funds

| Capital Projects Funds | Fund Balance 7/1/23 | Revenues | Salary & Benefits | Services & Supplies | Capital Outlay | Transfers In/(Out) | Fund Balance 6/30/24 |
|-------------------------------------|---------------------|--------------|-------------------|---------------------|----------------|--------------------|----------------------|
| General Capital Projects Funds | \$ 3,120,354 | \$ 679,844 | \$ - | \$ 1,100,000 | \$ 10,000,000 | \$ 7,921,428 | \$ 621,626 |
| Room Surcharge Capital Project Fund | \$ - | \$ 1,000,000 | \$ - | \$ - | \$ 1,000,000 | \$ - | \$ - |
| Event Center Fund | \$ 411,775 | \$ 100,000 | \$ - | \$ 100,000 | \$ - | \$ - | \$ 411,775 |
| Park Capital Projects Funds | \$ 12,211,803 | \$ 2,000,000 | \$ - | \$ 220,500 | \$ - | \$ - | \$ 13,991,303 |
| Capital Tax Fund | \$ 1,022,449 | \$ 800,000 | \$ - | \$ 600,000 | \$ 617,449 | \$ (605,000) | \$ - |





FY23/24 Debt Funds

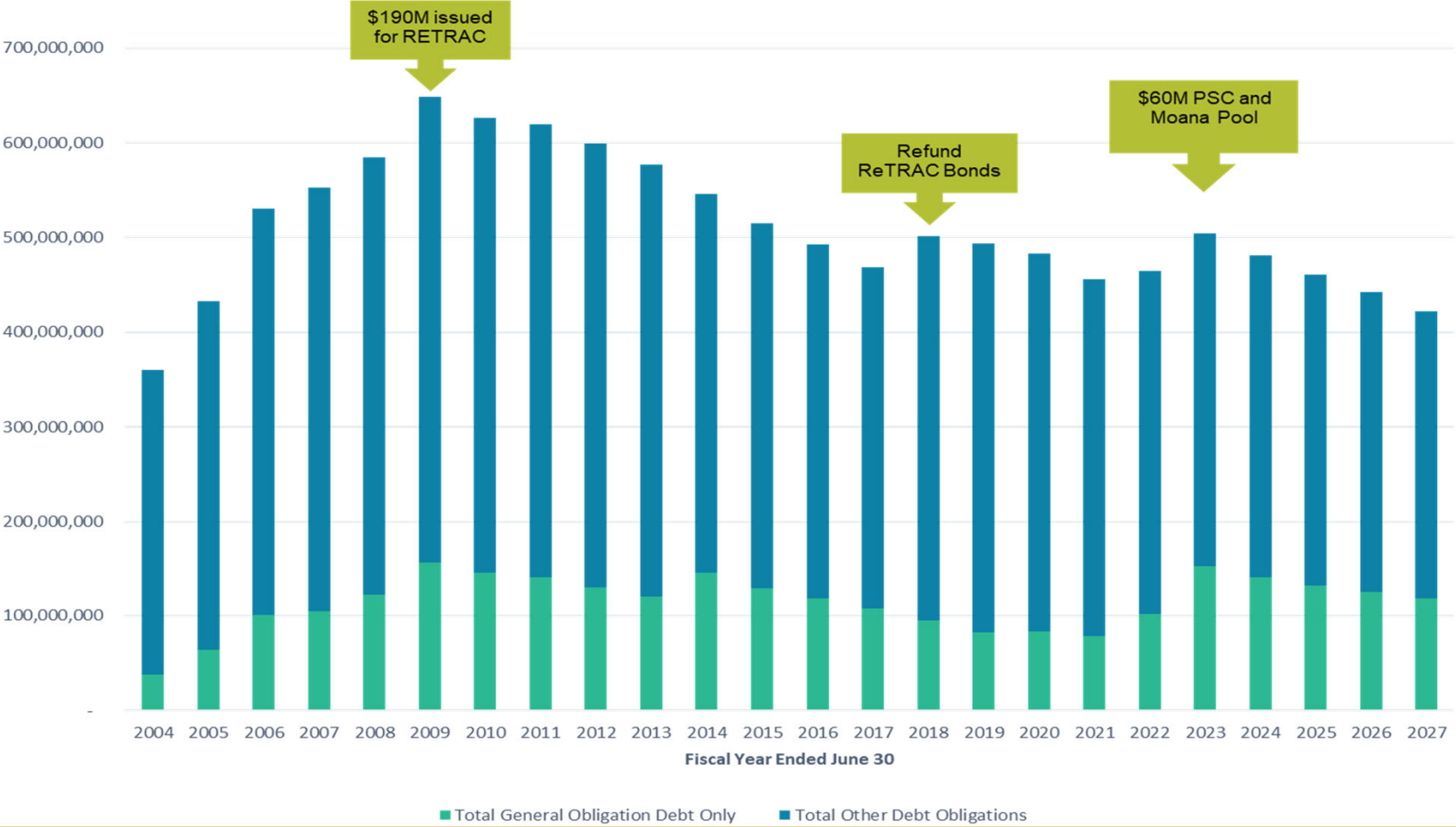
FY23/24 General Government – Debt Funds

| Debt Service Funds | Fund Balance 7/1/23 | Revenues | Services & Supplies* | Transfers In/(Out) | Fund Balance 6/30/24 |
|---------------------------------------|--------------------------------|-----------------|-------------------------------------|-------------------------------|---------------------------------|
| City of Reno Debt Service Fund | \$ 284,739 | \$ 70,000 | \$ 5,855,816 | \$ 5,601,077 | \$ 100,000 |
| Sales Tax Bond Fund - Cabela's | \$ (15,211,452) | \$ 1,060,000 | \$ 3,585,525 | \$ - | \$ (17,736,977) |
| Railroad Debt Service Fund | \$ 28,887,229 | \$ 17,475,789 | \$ 9,828,525 | \$ - | \$ 36,534,493 |
| Event Center Debt Service Fund | \$ 7,368,375 | \$ 11,614,900 | \$ 8,655,070 | \$ - | \$ 10,328,205 |
| SAD Debt Service Funds | \$ 2,310,384 | \$ 126,234 | \$ 304,777 | \$ - | \$ 2,131,841 |

*Includes Principal, Interest, & Fiscal Agent Charges



Total City of Reno Debt





FY23/24 Position Summaries

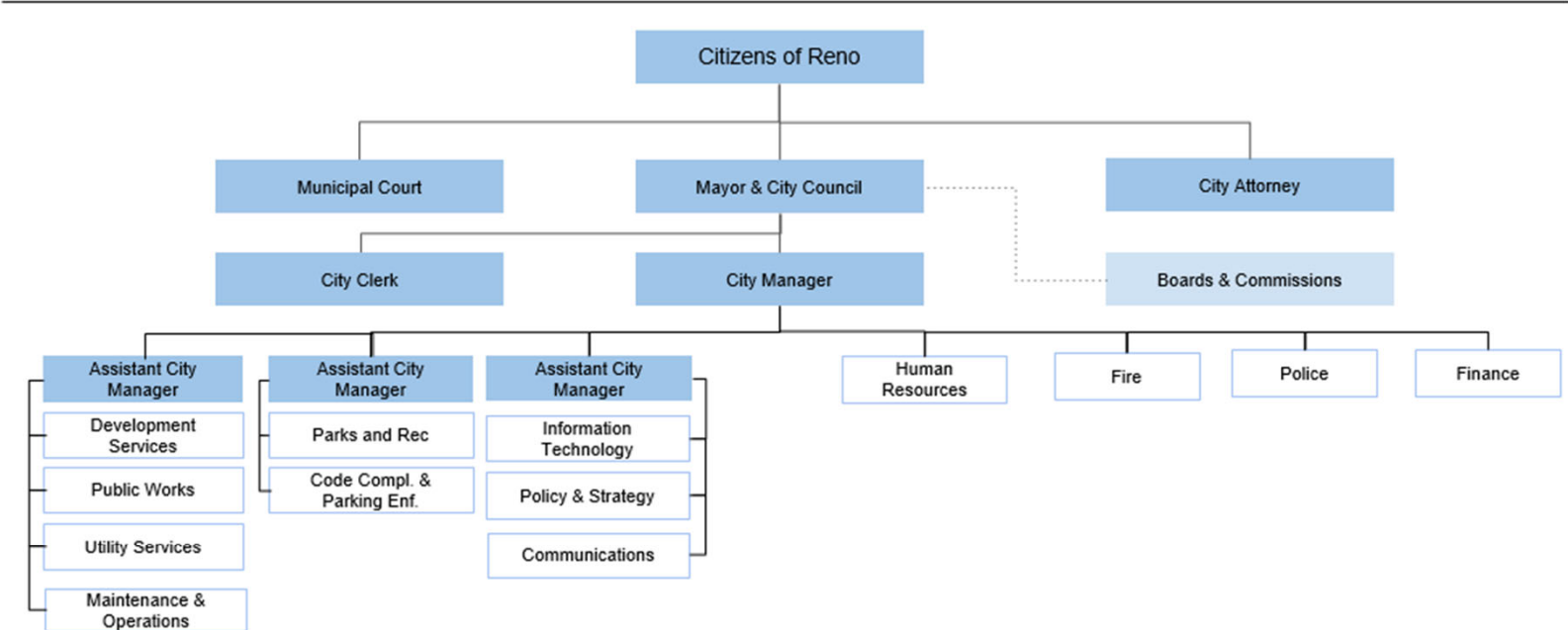
FY23/24 Total City FTE by Fund & Dept.

| Department | ARPA | Building | Fleet | General Fund | HAND | RDA | Risk | Room Tax | Sewer | Street | Grand Total |
|----------------------------|----------|-----------|-----------|----------------|----------|------------|----------|----------|--------------|-----------|-------------|
| City Council | | | | 7 | | | | | | | 7 |
| City Attorney | | | | 28 | | | | | 1 | | 29 |
| City Clerk | | 1 | | 9 | | | | | | | 10 |
| City Manager's Office | 1 | 1 | | 50.5 | 9 | 2.5 | | 1 | 2 | | 67 |
| Civil Service | | | | 5 | | | | | | | 5 |
| Communications | | | | 7 | | | | | | | 7 |
| Development Services | | 57 | | 17 | | | | | | | 74 |
| Finance | | | | 14.75 | | | | | 7.25 | | 22 |
| Fire | | | | 306 | | | | | | | 306 |
| Human Resources | | | | 15 | | | 3 | | | | 18 |
| Information Technology | | | | 25 | | | | | | | 25 |
| Maintenance & Operations | | | 14 | 26 | | | | | 50 | 67 | 157 |
| Municipal Court | | | | 52 | | | | | | | 52 |
| Parking & Code Enforcement | | | | 17 | | | | | | | 17 |
| Parks & Recreation | 1 | | | 85 | | | | | | | 86 |
| Police | | | | 432 | | | | | | | 432 |
| Public Safety Dispatch | | | | 58 | | | | | | | 58 |
| Public Works | | 4 | | 17 | | | | | 2 | 26 | 49 |
| Utility Services | | | | | | | | | 35 | | 35 |
| Grand Total | 2 | 63 | 14 | 1171.25 | 9 | 2.5 | 3 | 1 | 97.25 | 93 | 1456 |



City Council

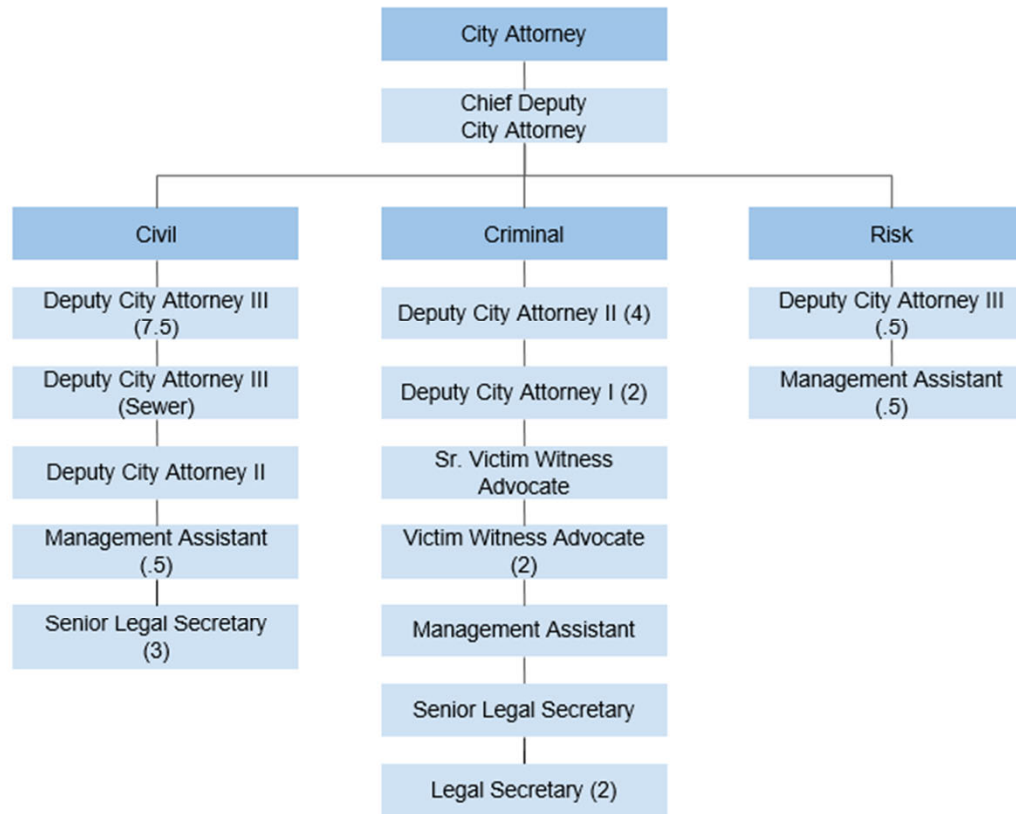
Organization Chart



City Attorney

Organization Chart

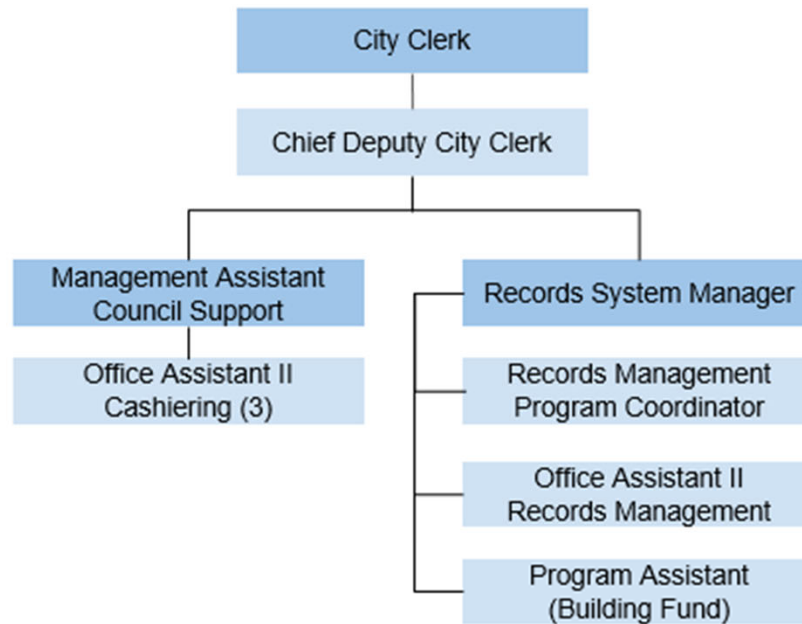
Total FTE's - 29



City Clerk

Organization Chart

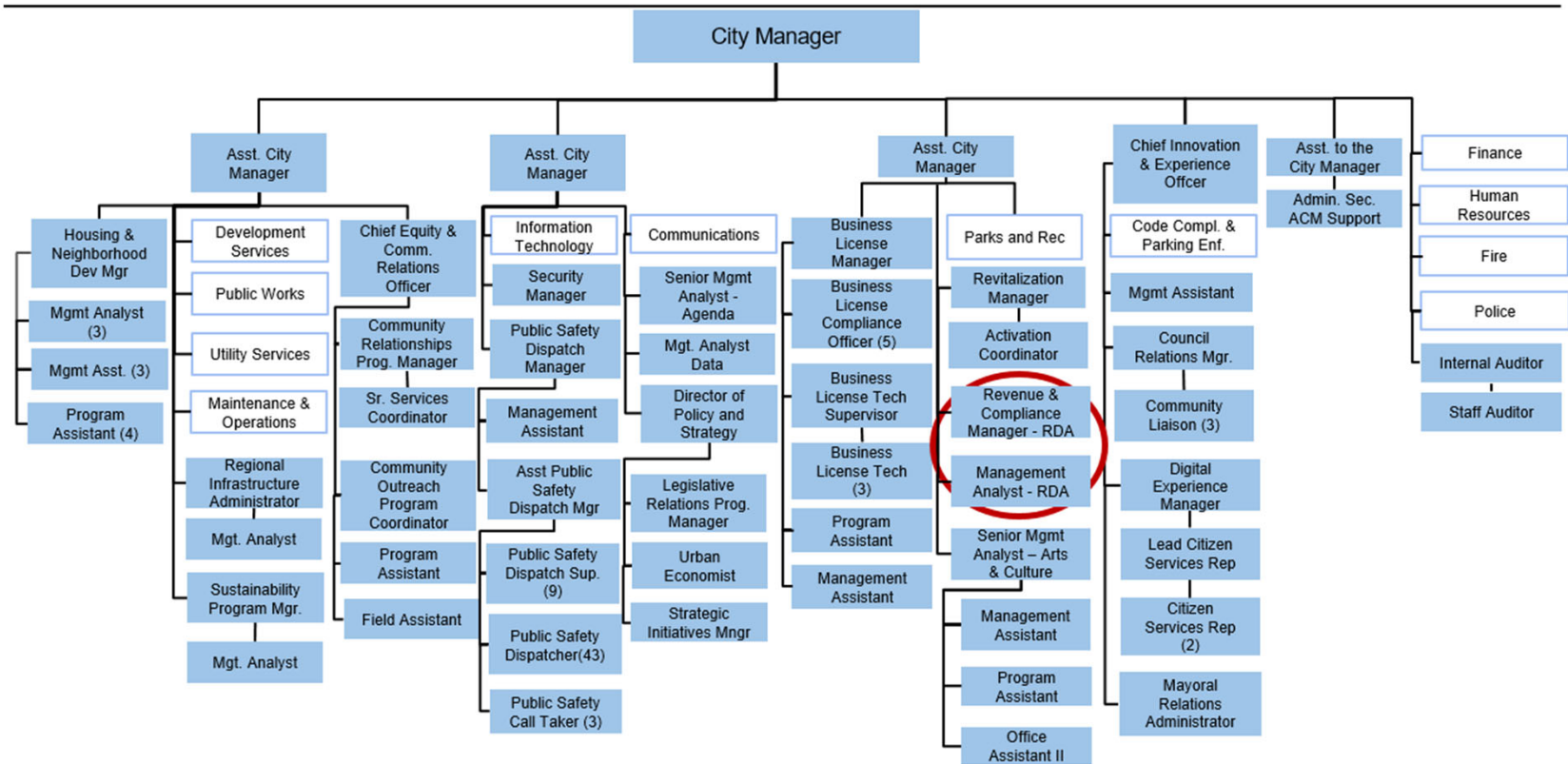
Total FTE's - 10



City Manager's Office

Organization Chart

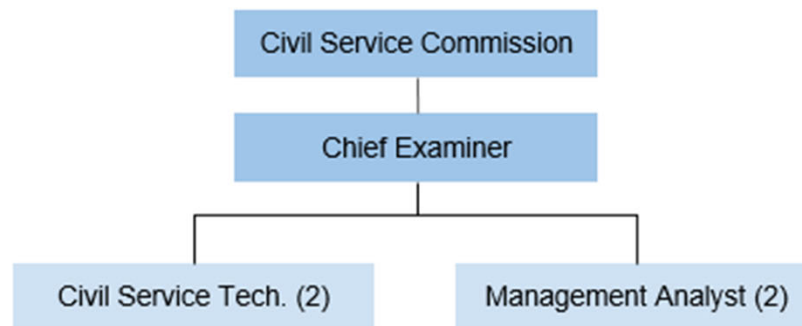
Total FTE's – 125



Civil Service

Organization Chart

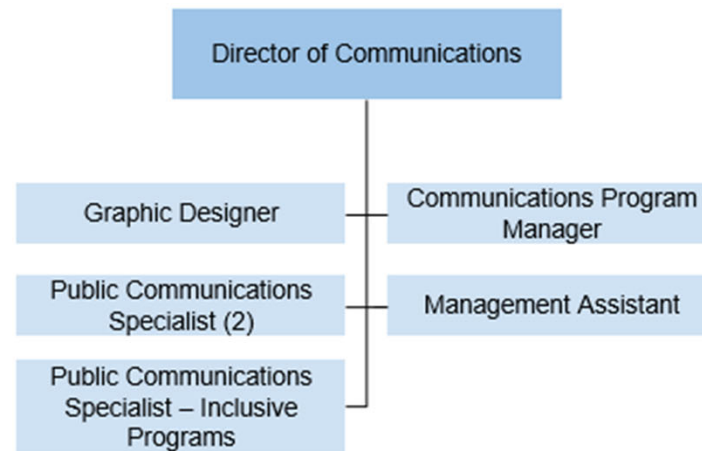
Total FTE's - 5



Communications

Organization Chart

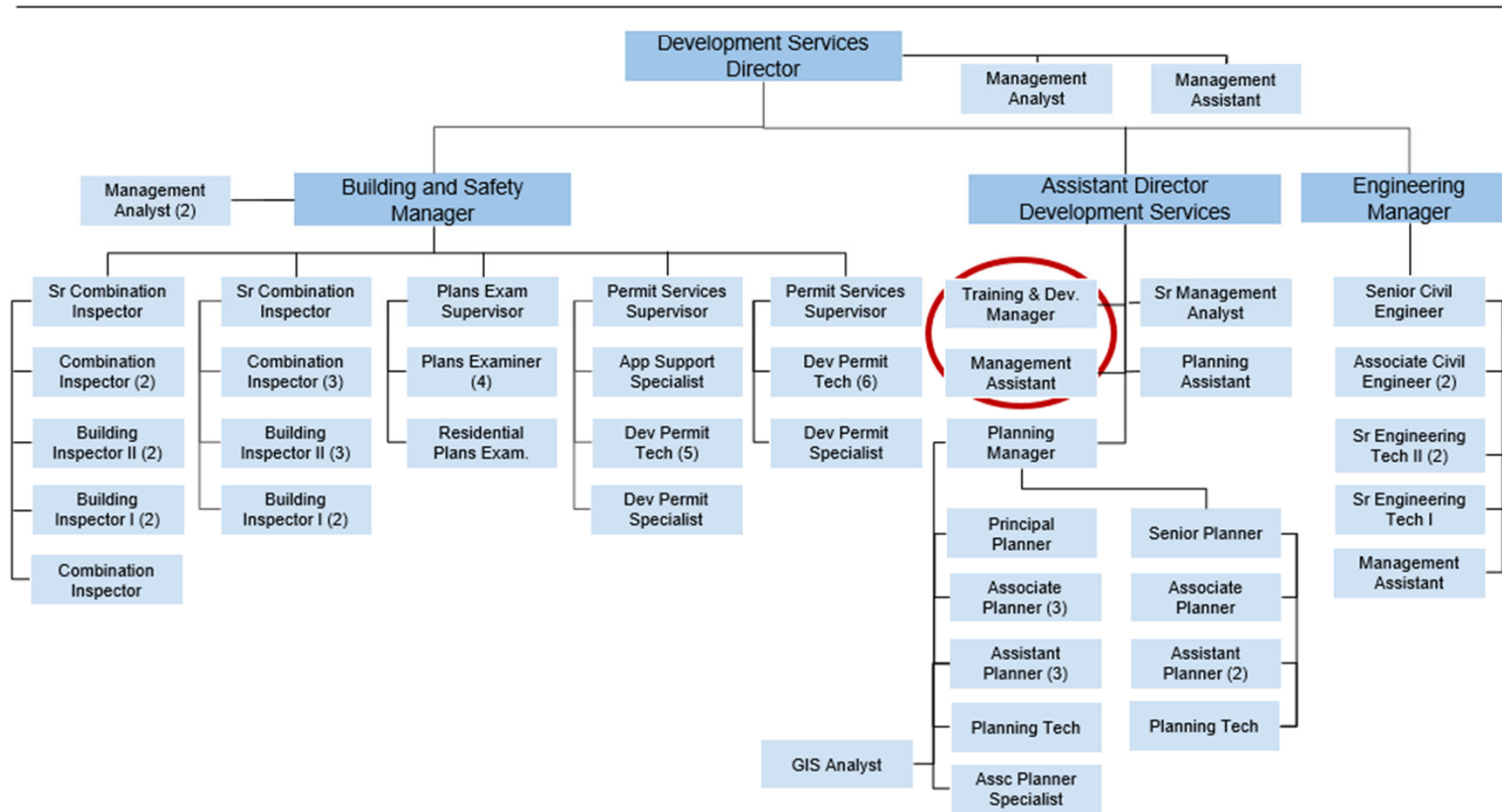
Total FTE's - 7



Development Services

Total FTE's - 74

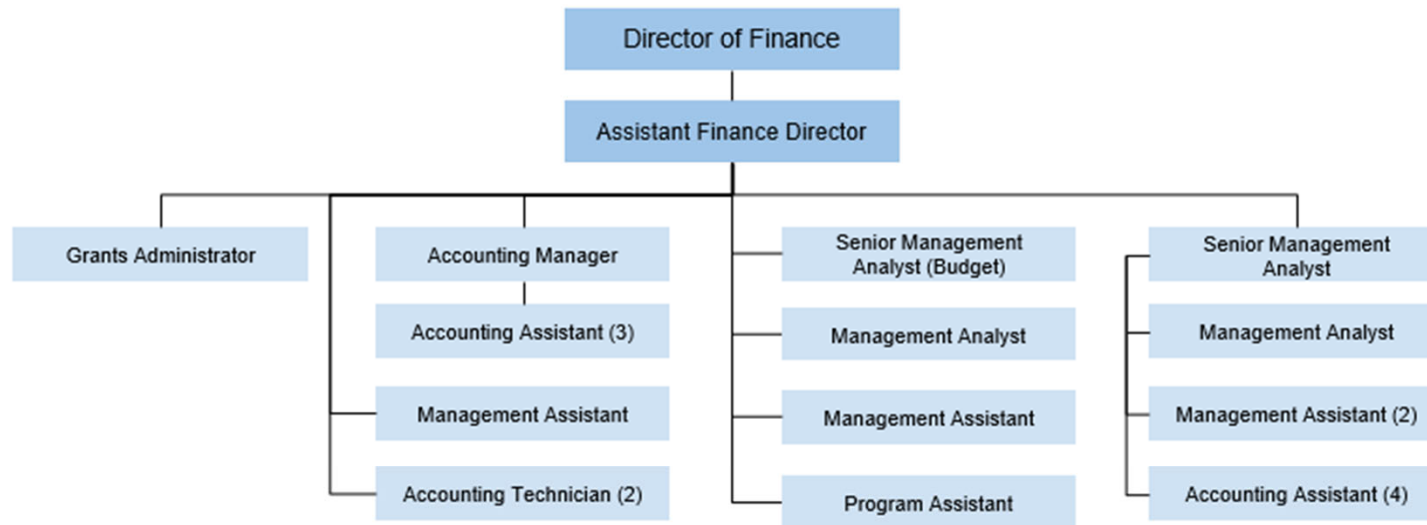
Organization Chart



Finance

Organization Chart

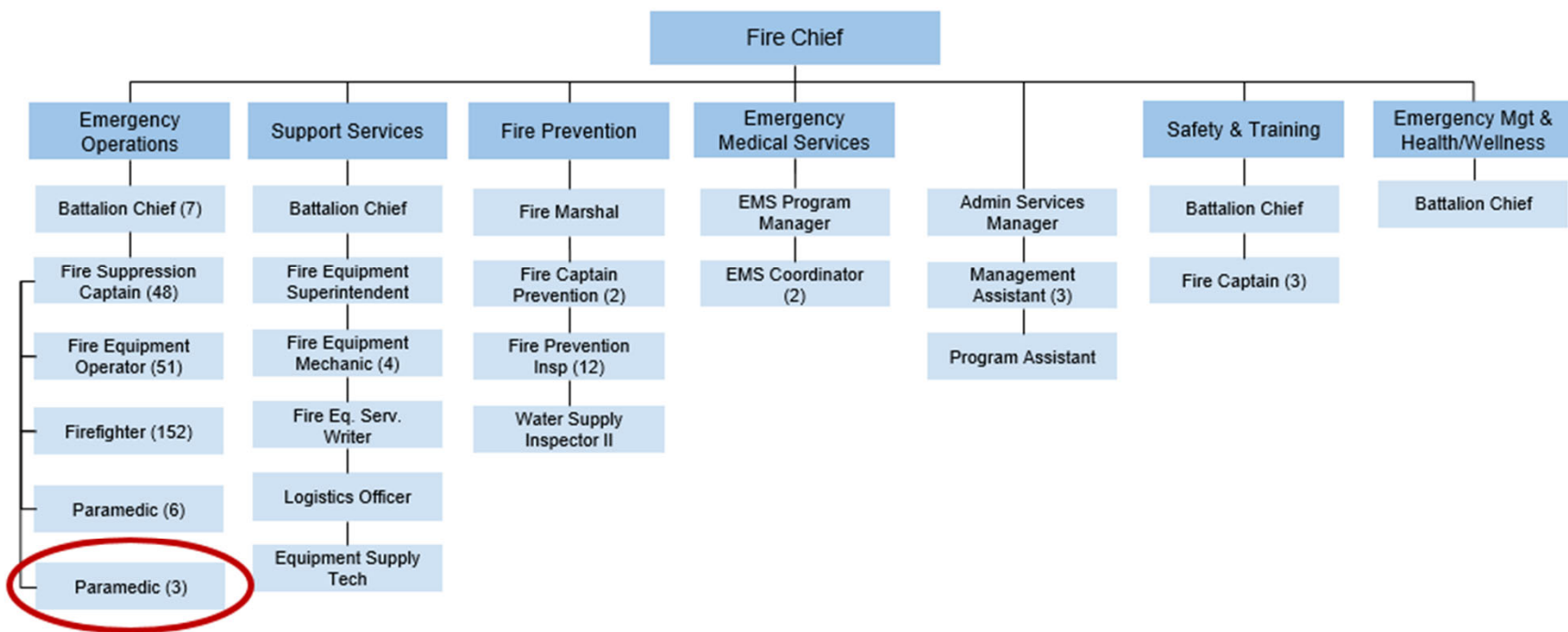
Total FTE's - 22



Fire

Organization Chart

Total FTE's - 306



Human Resources

Organization Chart

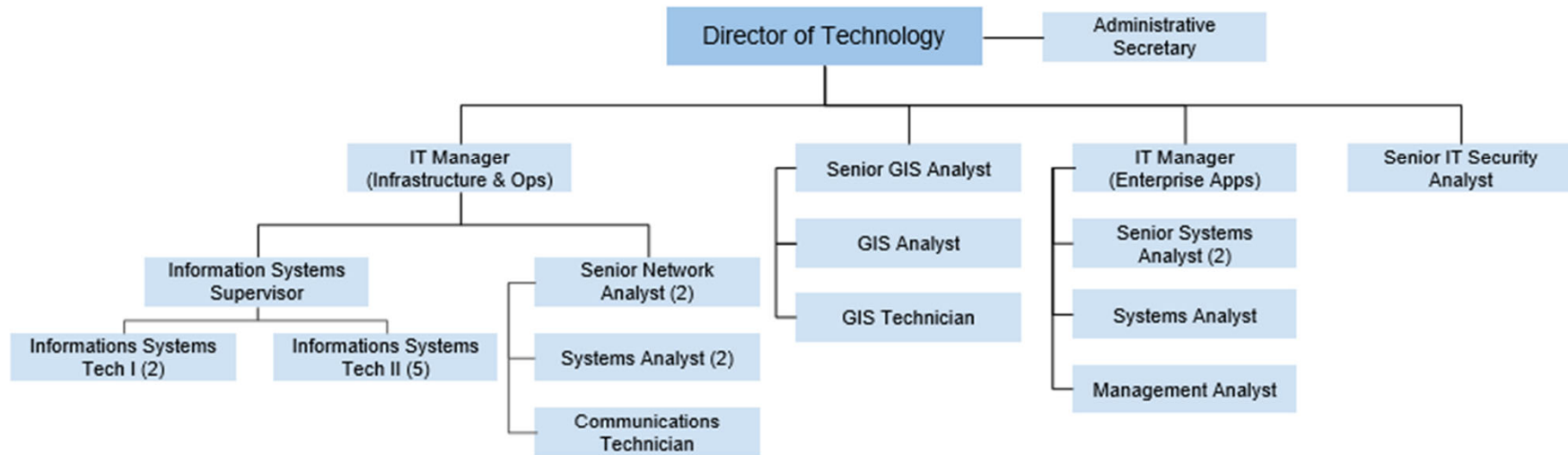
Total FTE's – 18



Information Technology

Total FTE's – 25

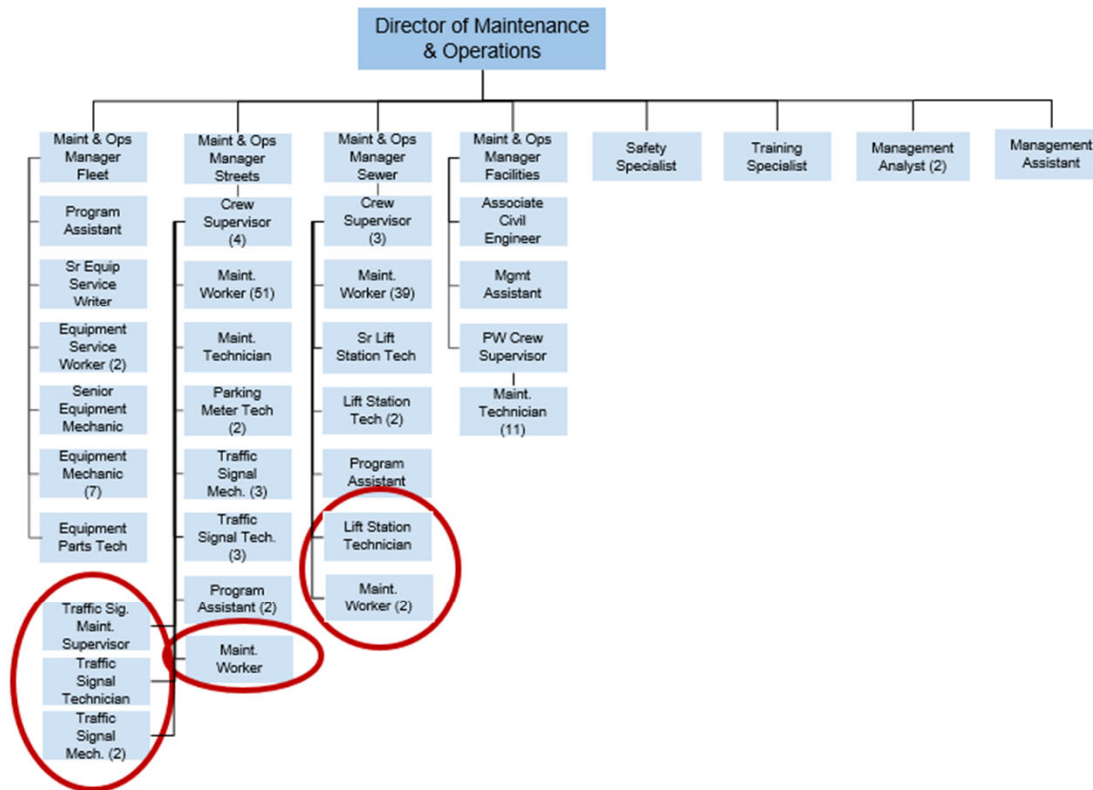
Organization Chart



Maintenance and Operations

Total FTE's - 157

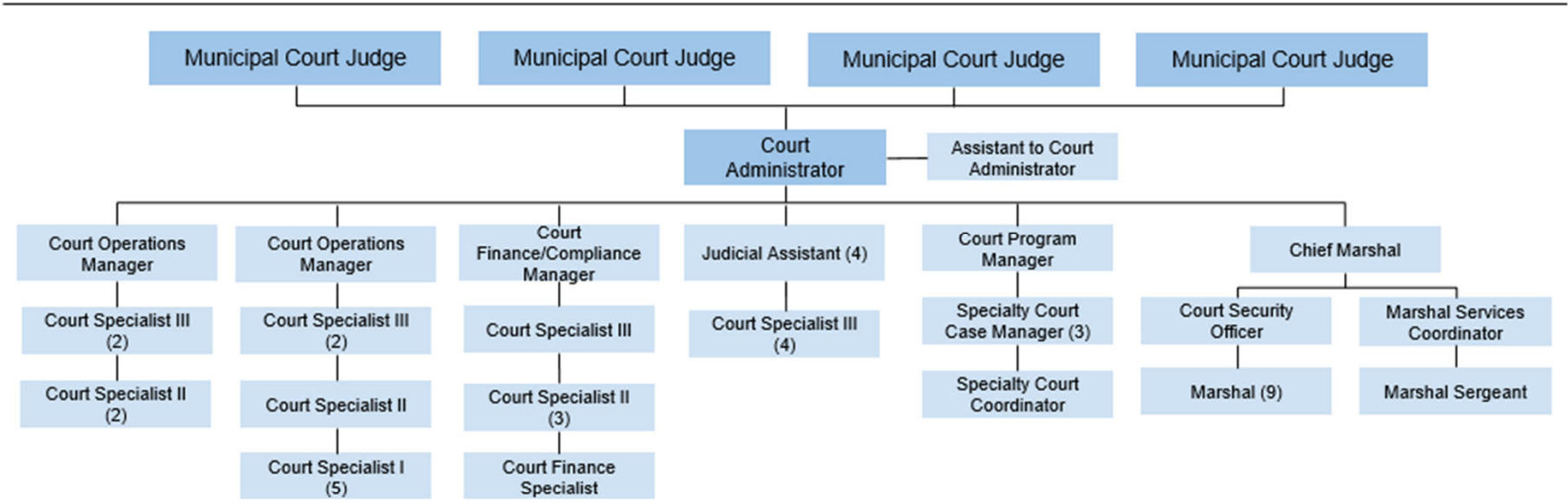
Organization Chart



Municipal Court

Organization Chart

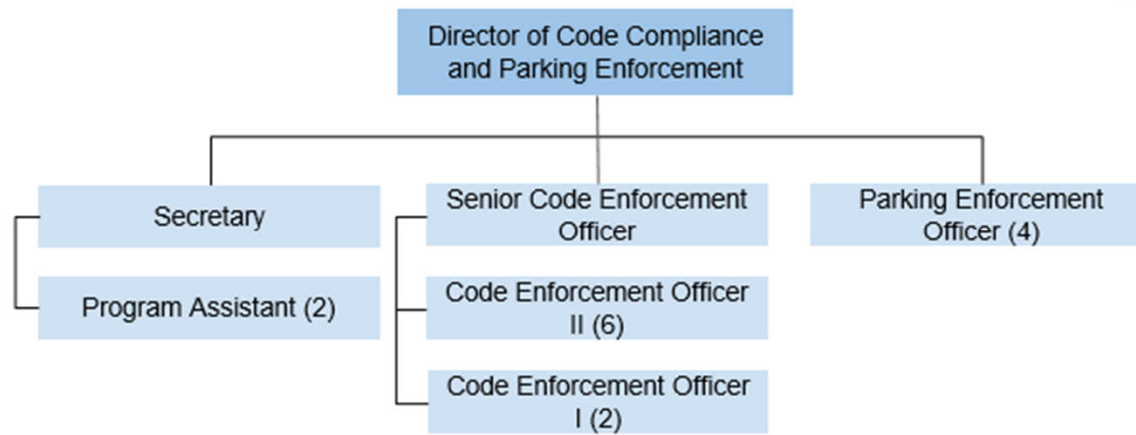
Total FTE's - 52



Parking and Code Enforcement

Organization Chart

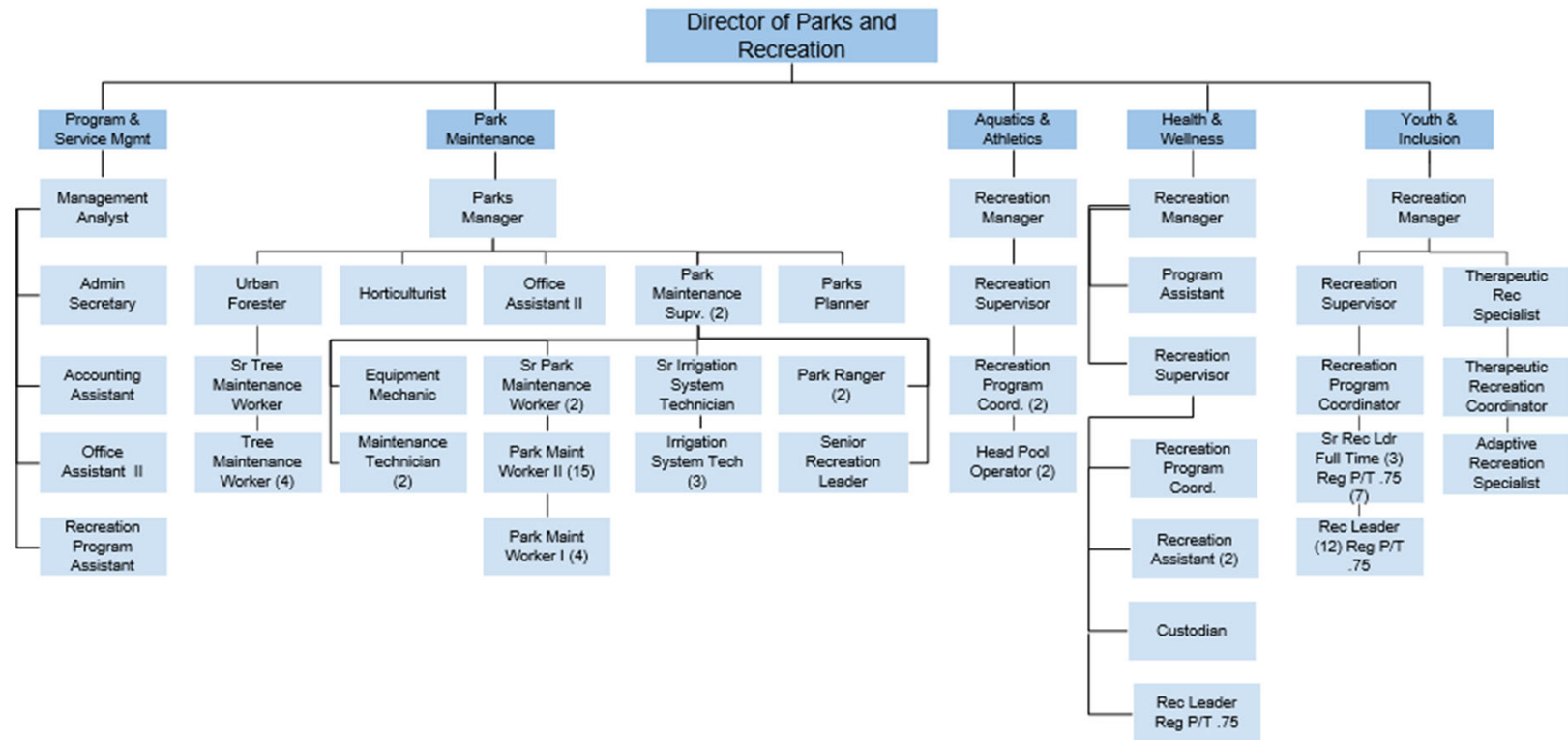
Total FTE's - 17



Parks and Recreation

Organization Chart

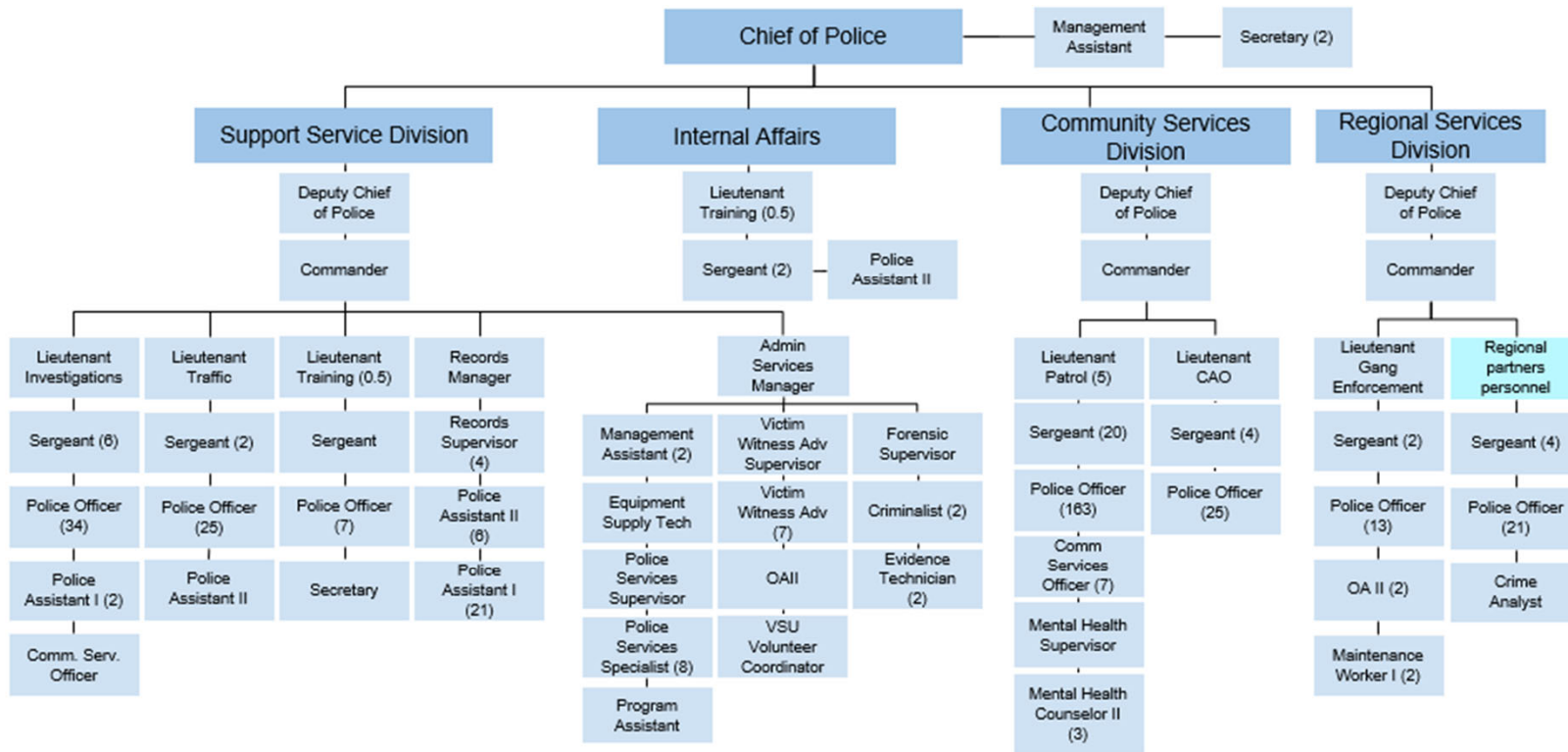
Total FTE's – 86



Police

Organization Chart

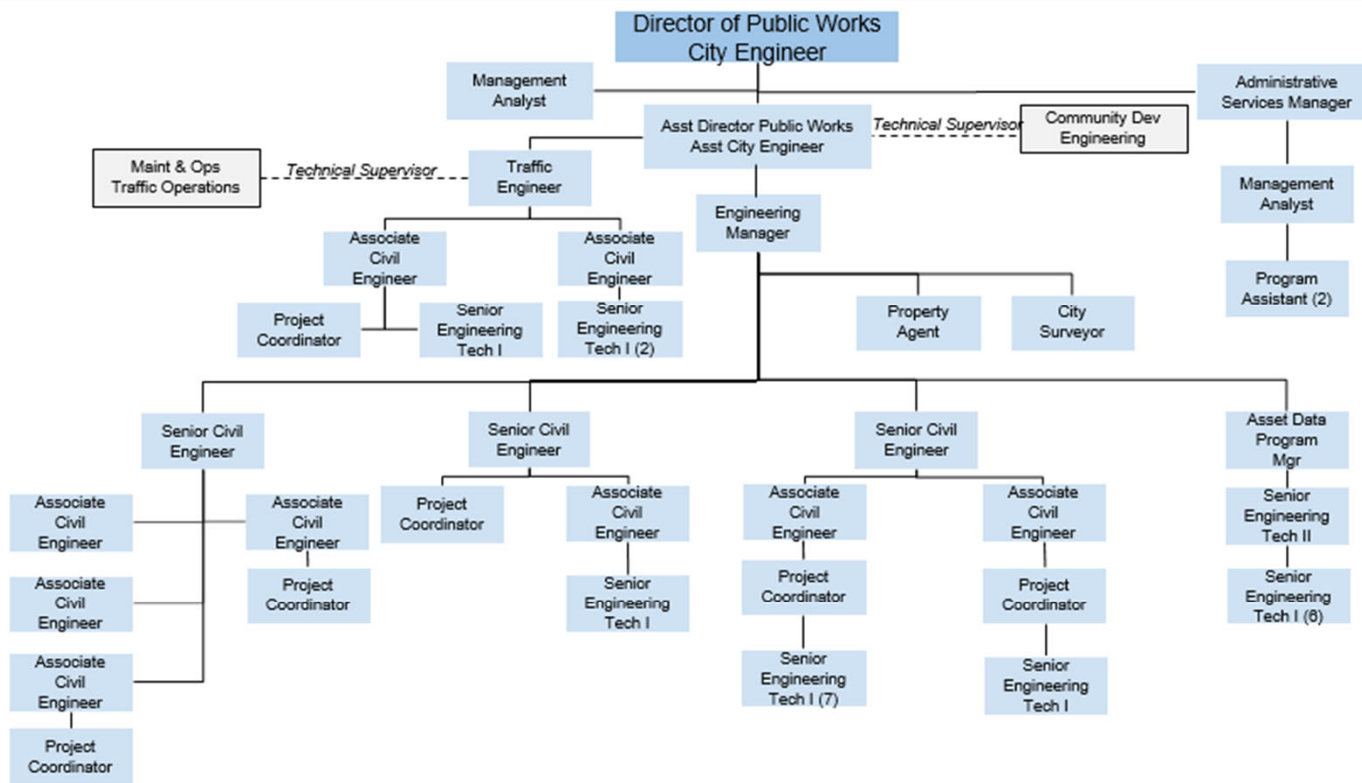
Total FTE's – 432



Public Works

Organization Chart

Total FTE's – 49



Utility Services

Organization Chart

Total FTE's – 35

