

ACCOUNT	2023/2024 REVISED BUDGET	JAN. 1, 2024 THROUGH MARCH 31, 2024 CHANGES	2023/2024 REVISED BUDGET
RESOURCES			
TAXES			
Ad valorem taxes	75,940,375		75,940,375
Other taxes			-
SUBTOTAL - TAXES	75,940,375	-	75,940,375
LICENSES AND PERMITS			
Business licenses and permits			
Business licenses	26,001,000		26,001,000
City gaming licenses	1,400,000		1,400,000
Liquor licenses	2,275,441		2,275,441
Franchise fees			
Electricity	14,300,000		14,300,000
Telephone	3,100,000		3,100,000
Natural gas	5,900,000		5,900,000
Sanitation	6,800,000		6,800,000
Sewer In lieu	4,500,000		4,500,000
Cable television	1,945,590		1,945,590
Non-business licenses and permits	106,000		106,000
SUBTOTAL - LICENSES AND PERMITS	66,328,031	-	66,328,031
INTERGOVERNMENTAL REVENUES			
Federal grants	5,562,685	987,604	6,550,289
State grants	39,758	5,625	45,383
State shared revenues	250,000		250,000
Consolidated Tax Distribution	99,100,000		99,100,000
Sales Tax-Freight House District	6,000,000		6,000,000
County gaming licenses	1,300,000		1,300,000
AB 104 Revenue	6,400,000		6,400,000
TMFPD Contract Payment			-
Intergovernmental grant, other	195,540	32,766	228,306
SUBTOTAL - INTERGOVERNMENTAL	118,847,983	1,025,995	119,873,978

CITY OF RENO, NEVADA
GENERAL FUND

ACCOUNT	2023/2024 REVISED BUDGET	JAN. 1, 2024 THROUGH MARCH 31, 2024 CHANGES	2023/2024 REVISED BUDGET
CHARGES FOR SERVICES			
Community Development			
Planning Fees	132,600		132,600
Planning Application Fees	660,000		660,000
Code Enforcement	73,000		73,000
General Government			
Administration fees	850,000		850,000
Indirect Cost Reimbursement	7,055,595		7,055,595
TMWA Contract Payments	57,677		57,677
Judicial			
Municipal court service charges	59,580		59,580
Public Safety			
Police service charges	595,000		595,000
Dispatch charges	350,000		350,000
Work Permits	30,000		30,000
Fire service charges	4,498,036	21,946	4,519,982
Strike Team Reimbursements	-	2,074,144	2,074,144
Parks and Recreation			
Parks & Recreation Fees	120,000		120,000
Recreation facility/program fees	3,555,961		3,555,961
Swimming Pool Fees	445,500		445,500
Public Works			
Parking receipts	905,000		905,000
SUBTOTAL - CHARGES FOR SERVICES	19,387,949	2,096,090	21,484,039
FINES AND FORFEITS			
Municipal court fines	1,315,549		1,315,549
General government parking ticket fines	630,000		630,000
Administrative code citations	65,000		65,000
Delinquent license fees	1,300,000		1,300,000
SUBTOTAL - FINES AND FORFEITS	3,310,549	-	3,310,549
SPECIAL ASSESSMENTS			
Business Improvement District	3,675,282	-	3,675,282
SUBTOTAL - SPECIAL ASSESSMENTS	3,675,282	-	3,675,282
MISCELLANEOUS			
Interest earnings	1,500,000		1,500,000
Rents and royalties	205,000		205,000
Reimbursements & restitution	2,570,072	(1,127,467)	1,442,605
Private grants/donations	121,125	77,570	198,695
Other	3,726		3,726
SUBTOTAL - MISCELLANEOUS	4,399,923	(1,049,897)	3,350,026
SUBTOTAL REVENUE ALL SOURCES	291,890,092	2,072,188	293,962,280

CITY OF RENO, NEVADA
GENERAL FUND

ACCOUNT	2023/2024 REVISED BUDGET	JAN. 1, 2024 THROUGH MARCH 31, 2024 CHANGES	2023/2024 REVISED BUDGET
OTHER FINANCING SOURCES			
Operating Transfers In			-
Special Revenue Fund			
Room Tax	3,025,000	100,000	3,125,000
Stabilization	-		-
Debt Service Fund	-		-
City Hall Debt Service Fund	136,000		136,000
SAD Debt Service Funds	-		-
Fund for Capital Projects			
Capital Projects Fund	5,817,312		5,817,312
Proceeds from issuance of debt			-
Sales of general fixed assets		878,097	878,097
Other proceeds-capital leases			-
SUBTOTAL OTHER FINANCING SOURCES	8,978,312	978,097	9,956,409
BEGINNING FUND BALANCE	48,218,822		48,218,822
TOTAL AVAILABLE RESOURCES	349,087,226	3,050,285	352,137,511

CITY OF RENO, NEVADA
GENERAL FUND

ACCOUNT	2023/2024 REVISED BUDGET	JAN. 1, 2024 THROUGH MARCH 31, 2024 CHANGES	2023/2024 REVISED BUDGET
EXPENDITURES BY ACTIVITY AND FUNCTION			
GENERAL GOVERNMENT			
CITY COUNCIL			
Salaries and Wages	645,641		645,641
Employee Benefits	466,024		466,024
Services & Supplies	807,846	(13,900)	793,946
Activity Subtotal	1,919,511	(13,900)	1,905,611
CITY CLERK			
Salaries and Wages	872,320	-	872,320
Employee Benefits	473,996	-	473,996
Services & Supplies	516,207		516,207
Activity Subtotal	1,862,523	-	1,862,523
EXECUTIVE			
CITY MANAGER			
Salaries and Wages	5,207,007	140,966	5,347,973
Employee Benefits	2,895,613	73,024	2,968,637
Services & Supplies	7,024,803	877,580	7,902,383
Capital Outlay	-		-
Activity Subtotal	15,127,423	1,091,570	16,218,993
FINANCE			
Salaries and Wages	1,546,983		1,546,983
Employee Benefits	833,845		833,845
Services & Supplies	592,844		592,844
Activity Subtotal	2,973,672	-	2,973,672
CITY ATTORNEY			
Salaries and Wages	3,603,457		3,603,457
Employee Benefits	1,768,608	-	1,768,608
Services and Supplies	345,760	-	345,760
Capital Outlay	-		-
Activity Subtotal	5,717,825	-	5,717,825
HUMAN RESOURCES			
Salaries and Wages	1,744,394		1,744,394
Employee Benefits	1,021,567		1,021,567
Services and Supplies	552,646		552,646
Capital Outlay	-		-
Activity Subtotal	3,318,607	-	3,318,607

CITY OF RENO, NEVADA
GENERAL FUND

ACCOUNT	2023/2024 REVISED BUDGET	JAN. 1, 2024 THROUGH MARCH 31, 2024 CHANGES	2023/2024 REVISED BUDGET
CIVIL SERVICE			
Salaries and Wages	528,773		528,773
Employee Benefits	301,375		301,375
Services and Supplies	193,700	-	193,700
Capital Outlay	-		-
Activity Subtotal	1,023,848	-	1,023,848
TECHNOLOGY			
Salaries and Wages	2,808,518	28,504	2,837,022
Employee Benefits	1,465,420	12,530	1,477,950
Services and Supplies	6,546,564	(7,000)	6,539,564
Capital Outlay	3,175,599	(1,290,681)	1,884,918
Activity Subtotal	13,996,101	(1,256,647)	12,739,454
TOTAL GENERAL GOVERNMENT	45,939,510	(178,977)	45,760,533
JUDICIAL			
Salaries and Wages	5,402,362	45,834	5,448,196
Employee Benefits	3,049,075	23,602	3,072,677
Services and Supplies	1,737,937		1,737,937
Capital Outlay	-		-
TOTAL JUDICIAL	10,189,374	69,436	10,258,810

CITY OF RENO, NEVADA
GENERAL FUND

ACCOUNT	2023/2024 REVISED BUDGET	JAN. 1, 2024 THROUGH MARCH 31, 2024 CHANGES	2023/2024 REVISED BUDGET
POLICE			
Salaries and Wages	57,140,509	101,003	57,241,512
Employee Benefits	34,421,314		34,421,314
Services and Supplies	12,759,726	155,637	12,915,363
Capital Outlay	1,063,640		1,063,640
Activity Subtotal	105,385,189	256,640	105,641,829
FIRE			
Salaries and Wages	39,810,253	1,395,868	41,206,121
Employee Benefits	26,648,480		26,648,480
Services and Supplies	4,650,847	1,014,741	5,665,588
Capital Outlay	621,428	111,696	733,124
Activity Subtotal	71,731,008	2,522,305	74,253,313
Dispatch			
Salaries and Wages	5,337,074		5,337,074
Employee Benefits	3,169,689		3,169,689
Services and Supplies	521,317		521,317
Capital Outlay	-		-
Activity Subtotal	9,028,080	-	9,028,080
PUBLIC SAFETY FUNCTION SUB TOTAL	186,144,277	2,778,945	188,923,222
PUBLIC WORKS			
Salaries and Wages	2,984,065		2,984,065
Employee Benefits	1,617,112		1,617,112
Services and Supplies	5,650,801	4,600	5,655,401
Capital Outlay	28,888		28,888
PUBLIC WORKS FUNCTION SUBTOTAL	10,280,866	4,600	10,285,466

CITY OF RENO, NEVADA
GENERAL FUND

ACCOUNT	2023/2024 REVISED BUDGET	JAN. 1, 2024 THROUGH MARCH 31, 2024 CHANGES	2023/2024 REVISED BUDGET
COMMUNITY SUPPORT			
Salaries and Wages	3,740,221	(118,666)	3,621,555
Employee Benefits	1,735,824	(68,575)	1,667,249
Services and Supplies	1,609,113	132,000	1,741,113
Capital Outlay	-		-
Activity Subtotal	7,085,158	(55,241)	7,029,917
COMMUNITY SUPPORT FUNCTION SUBTOTAL	7,085,158	(55,241)	7,029,917
CULTURE AND RECREATION			
Salaries and Wages	9,031,909		9,031,909
Employee Benefits	3,843,707		3,843,707
Services and Supplies	3,240,334	524,305	3,764,639
Capital Outlay	150,998		150,998
CULTURE AND RECREATION FUNCTION SUBTOTAL	16,266,948	524,305	16,791,253
DEBT SERVICE			
Principal	605,701	-	605,701
Interest	-		-
Activity total	605,701	-	605,701
INTERGOVERNMENTAL			
Retired Employees Trust	6,200,000		6,200,000
Services and Supplies	12,947,696	(92,783)	12,854,913
Machinery & Equipment	-		-
Activity total	19,147,696	(92,783)	19,054,913
OTHER USES			
Contingency	1,000,000	-	1,000,000
Operating transfers out			
Community Assistance Fund	50,000		50,000
Street Fund			-
Debt Service Fund	5,056,505		5,056,505
General Capital Project Fund	12,821,191		12,821,191
Grants Cap Proj Fund			-
TOTAL OTHER USES	18,927,696	-	18,927,696
TOTAL EXPENDITURES & OTHER USES	314,587,226	3,050,285	317,637,511
ENDING FUND BALANCE	34,500,000	-	34,500,000
TOTAL GENERAL FUND REQUIREMENT	349,087,226	3,050,285	352,137,511

CITY OF RENO, NEVADA
GENERAL FUND

ACCOUNT	2023/2024 REVISED BUDGET	JAN. 1, 2024 THROUGH MARCH 31, 2024 CHANGES	2023/2024 REVISED BUDGET
REVENUES			
TAXES			
Ad-Valorem	23,888,699		23,888,699
SPECIAL ASSESSMENTS			
Sidewalk assessments			-
LICENSES AND PERMITS			
Excavation & encroachment permits			-
Water toll fee	3,250,000		3,250,000
Other	440,000		440,000
INTERGOVERNMENTAL REVENUES			
Federal Grants	-		-
State Shared Revenues:			
Motor Vehicle Fuel Tax	7,600,000		7,600,000
Other Local Government Shared Rev.	-		-
County road fund distributions	-		-
SUBTOTAL	7,600,000	-	7,600,000
CHARGES FOR SERVICES			
Public Works, Other	-	-	-
FINES AND FORFEITURES			
Street Patching Penalties	-		-
MISCELLANEOUS			
Interest earnings	105,000		105,000
Reimbursement and restitution	-	-	-
Other	-		-
SUBTOTAL	105,000	-	105,000
OTHER FINANCING SOURCES			
Proceeds-Debt Financing			-
Cap Asset disposal gain/loss			-
Operating Transfers In			
General Fund			-
SAD Debt Service Fund			-
Capital Projects Fund			-
SUBTOTAL	-	-	-
BEGINNING FUND BALANCE	32,913,113		32,913,113
RESIDUAL EQUITY TRANSFERS	-	-	-
TOTAL AVAILABLE RESOURCES	68,196,812	-	68,196,812

CITY OF RENO, NEVADA
STREET FUND (10040)

ACCOUNT	2023/2024 REVISED BUDGET	JAN. 1, 2024 THROUGH MARCH 31, 2024 CHANGES	2023/2024 REVISED BUDGET
EXPENDITURES			
PUBLIC WORKS			
Salaries and wages	7,892,902		7,892,902
Employee Benefits	4,939,714		4,939,714
Services and Supplies	11,665,339	3,646,502	15,311,841
Capital Outlay	39,494,626	(3,646,502)	35,848,124
PUBLIC WORKS FUNCTION TOTAL	63,992,581	-	63,992,581
OTHER FINANCING USES			
Operating Transfers Out	90,000	-	90,000
TOTAL EXPENDITURES & OTHER USES	64,082,581	-	64,082,581
TOTAL ENDING FUND BALANCE	4,114,231	-	4,114,231
TOTAL FUND COMMITMENTS AND FUND BALANCE	68,196,812	-	68,196,812

CITY OF RENO, NEVADA
STREET FUND (10040)

ACCOUNT	2023/2024 REVISED BUDGET	JAN. 1, 2024 THROUGH MARCH 31, 2024 CHANGES	2023/2024 REVISED BUDGET
REVENUES			
TAXES			
Room Tax	3,200,000		3,200,000
INTERGOVERNMENTAL			
Federal Grants	35,000		35,000
MISCELLANEOUS			
Interest earnings			-
Miscellaneous			-
SUBTOTAL	-	-	-
OTHER FINANCING SOURCES			
Operating Transfers In	-	-	-
BEGINNING FUND BALANCE	1,990,067		1,990,067
TOTAL AVAILABLE RESOURCES	5,225,067	-	5,225,067
EXPENDITURES			
GENERAL GOVERNMENT			
TOURISM 0110			
Salaries and wages	-	-	-
Employee Benefits	-	-	-
Services and Supplies	1,194,776	(100,000)	1,094,776
Capital Outlay	35,000		35,000
Activity subtotal	1,229,776	(100,000)	1,129,776
DEBT SERVICE			
Principal	125,000		125,000
Interest	-		-
Activity total	125,000	-	125,000
OTHER FINANCING USES			
Operating Transfer Out			
General Fund	3,025,000	100,000	3,125,000
Capital Projects	307,662		307,662
Subtotal Other Financing Uses	3,332,662	100,000	3,432,662
TOTAL EXPENDITURES & OTHER USES	4,687,438	-	4,687,438
ENDING FUND BALANCE	537,629	-	537,629
TOTAL FUND COMMITMENTS AND FUND BALANCE	5,225,067	-	5,225,067

CITY OF RENO, NEVADA
ROOM TAX FUND (10060)

ACCOUNT	2023/2024 REVISED BUDGET	JAN. 1, 2024 THROUGH MARCH 31, 2024 CHANGES	2023/2024 REVISED BUDGET
REVENUES			
INTERGOVERNMENTAL			
Federal Grants	6,646,058	-	6,646,058
SUBTOTAL	6,646,058	-	6,646,058
LICENSES & PERMITS	450,000	-	450,000
MISCELLANEOUS			
Private Grants	4,755,192	-	4,755,192
Other Income	229,844	-	229,844
SUBTOTAL	4,985,036	-	4,985,036
OTHER FINANCING SOURCES			
Sale of Capital Assets	-	34,224	34,224
Operating Transfers In			
General Fund	12,821,191	-	12,821,191
Room Tax Fund	307,662	-	307,662
Debt Service Fund		-	-
SUBTOTAL	13,128,853	-	13,128,853
BEGINNING FUND BALANCE	88,277,925	-	88,277,925
RESIDUAL EQUITY TRANSFERS	-	-	-
TOTAL RESOURCES	113,487,872	34,224	113,522,096
EXPENDITURES			
GENERAL GOVERNMENT			
Services & Supplies	615,774		615,774
Capital Outlay	516,802	-	516,802
Activity Subtotal	1,132,576	-	1,132,576
COMMUNITY SUPPORT			
Services & Supplies	49,046	-	49,046
Capital Outlay	-	-	-
Activity Subtotal	49,046	-	49,046
PUBLIC SAFETY			
Services & Supplies	1,100,000		1,100,000
Capital Outlay	41,916,622	34,224	41,950,846
Activity Subtotal	43,016,622	34,224	43,050,846
PUBLIC WORKS			
Capital Outlay	25,196,282	-	25,196,282
Activity Subtotal	25,196,282	-	25,196,282
CULTURE AND RECREATION			
Services & Supplies	46,372	-	46,372
Capital Outlay	37,428,183	-	37,428,183
Activity Subtotal	37,474,555	-	37,474,555
OTHER FINANCING USES			
Operating Transfers Out			
General Fund	5,348,312	-	5,348,312
Debt Service Fund	342,572	-	342,572
SUBTOTAL	5,690,884	-	5,690,884
TOTAL EXPENDITURES & OTHER USES	112,559,965	34,224	112,594,189
ENDING FUND BALANCE	927,907	-	927,907
TOTAL COMMITMENTS AND FUND BALANCE	113,487,872	34,224	113,522,096

CITY OF RENO, NEVADA

GENERAL CAPITAL PROJECTS FUND

(30000,30001, 30002, 30003,30004,30006, 30008, 30011,30012, 30013, 30035,30040, 30050, 30080,32021)

ACCOUNT	2023/2024 REVISED BUDGET	JAN. 1, 2024 THROUGH MARCH 31, 2024 CHANGES	2023/2024 REVISED BUDGET
<u>OPERATING REVENUES</u>			
Public Works			
Licenses & Permits	362,000		362,000
Charges for services	82,800,000		82,800,000
Fines and Forfeitures	1,650,000		1,650,000
Reimbursement and Restitution			-
Miscellaneous			-
TOTAL OPERATING REVENUES	84,812,000	-	84,812,000
<u>OPERATING EXPENSE</u>			
<u>UTILITY ENTERPRISE</u>			
Salaries & Wages	10,634,797	-	10,634,797
Employee Benefits	7,348,912	-	7,348,912
Services & Supplies	22,274,268	-	22,274,268
Activity subtotal	40,257,977	-	40,257,977
Depreciation/amortization	15,000,000		15,000,000
Joint Sewer Plant Expense	19,653,196		19,653,196
Pension Expense	800,000		800,000
TOTAL OPERATING EXPENSE	75,711,173	-	75,711,173
OPERATING INCOME (LOSS)	9,100,827	-	9,100,827
<u>NONOPERATING REVENUES</u>			
Interest earned on investments	900,000		900,000
Sewer Connection Charges	11,100,000		11,100,000
Proceeds issuance of debt			-
Other Income			-
Private Grants	30,832	-	30,832
TOTAL NONOPERATING REVENUES	12,030,832	-	12,030,832
<u>NONOPERATING EXPENSES</u>			
Interest expense	868,821		868,821
Bond Issuance Costs			-
Share of net loss - TMWRF	5,600,000		5,600,000
TOTAL NONOPERATING EXPENSES	6,468,821	-	6,468,821
<u>OPERATING TRANSFERS</u>			
In			-
Out	(112,000)		(112,000)
Net Operating Transfers	(112,000)	-	(112,000)
NET INCOME (LOSS)	14,550,838	-	14,550,838

CITY OF RENO, NEVADA
SANITARY SEWER FUND
(40000,40001)

ACCOUNT	2023/2024 REVISED BUDGET	JAN. 1, 2024 THROUGH MARCH 31, 2024 CHANGES	2023/2024 REVISED BUDGET
CASH FLOW FROM OPERATING ACTIVITIES:			
CASH INFLOWS:			
Customers	82,800,000	-	82,800,000
Other operating sources	2,012,000	-	2,012,000
CASH OUTFLOWS:			
Cash payment for interfund employee services	(16,289,105)	-	(16,289,105)
Cash payments to suppliers for goods & services	(34,571,215)	-	(34,571,215)
Cash payments for interfund goods and services	(3,572,884)	-	(3,572,884)
Cash paid to interfund employee benefits	(1,694,604)	-	(1,694,604)
Net cash provided by operating activities	28,684,192	-	28,684,192
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
CASH INFLOWS:			
Proceeds of operating loans	-	-	-
Miscellaneous	-	-	-
Operating Transfers-in	-	-	-
Private Grants	30,832	-	30,832
CASH OUTFLOWS:			
Principal on operating loans	-	-	-
Interest on operating loans	-	-	-
Operating transfers-out	(112,000)	-	(112,000)
Net cash provided by noncapital financing activities	(81,168)	-	(81,168)

CITY OF RENO, NEVADA
 STATEMENT OF CASH FLOWS
 SANITARY SEWER FUND
 (40000,40001)

ACCOUNT	2023/2024 REVISED BUDGET	JAN. 1, 2024 THROUGH MARCH 31, 2024 CHANGES	2023/2024 REVISED BUDGET
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
CASH INFLOWS:			
Cash received from connection charges	11,100,000	-	11,100,000
Proceeds Long Term Debt	-	-	-
Capital Grants	-	-	-
CASH OUTFLOWS:			
Investment in TMWRF	-	-	-
Acquisition and Construction of Capital Assets	(149,410,021)	(1,037,288)	(150,447,309)
Principal paid on debt	(8,638,104)		(8,638,104)
Interest paid on debt	(868,821)		(868,821)
Bond Issuance Costs			-
Net cash used for capital and related financing activities	(147,816,946)	(1,037,288)	(148,854,234)
CASH FLOWS FROM INVESTING ACTIVITIES:			
CASH INFLOWS:			
Sale of investment securities	-	-	-
Interest Earnings	900,000	-	900,000
CASH OUTFLOWS:			
Cash paid to deferred compensation plans	-	-	-
Net cash used in investing activities	900,000	-	900,000
Net INCREASE (DECREASE) in cash and cash equivalents	(118,313,922)	(1,037,288)	(119,351,210)
CASH AND CASH EQUIVALENTS AT JULY 1, xxxx	150,141,438	-	150,141,438
CASH AND CASH EQUIVALENTS AT JUNE 30, xxxx	31,827,516	(1,037,288)	30,790,228

CITY OF RENO, NEVADA
STATEMENT OF CASH FLOWS
SANITARY SEWER FUND
(40000,40001)