

SECTION II



Budget Summary

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Summary of Revenues, Expenses & Change in Fund Balance

(1) FUND TYPE Fund Name	(2) Est Beg Fund Bal or Cash on Hand 7/1/2009	(3) FY 09/10 Revenues	(4) FY 09/10 Expenses	(5) Net Operating Transfers In (out)	(6) Net Change (Col 3-4+5)	(7) Proj Ending Fund Bal or Cash on Hand 6/30/2010
CITY OF RENO						
GENERAL FUND	10,288,450	175,726,018	152,729,136	(24,096,181)	(1,099,299)	9,189,151
SPECIAL REVENUE FUNDS						
CDBG Projects Funds	195,417	4,060,498	3,636,427	(419,900)	4,171	199,588
Street Fund	75,594	15,959,730	15,626,547	(408,777)	(75,594)	-
Event Center Fund	120,515	500	541,000	419,985	(120,515)	-
Room Tax Fund	70,022	1,804,000	364,022	(1,510,000)	(70,022)	-
Parks & Recreation Fund	540,427	4,610,254	19,040,785	14,192,650	(237,881)	302,546
Special Events Fund	-	656,300	1,238,205	581,905	-	-
Stabilization Fund (1)	2,518,977	55,000	1,373,977	(1,200,000)	(2,518,977)	-
Court Funds	358,306	663,000	583,000	(266,247)	(186,247)	172,059
Drug Forfeiture Funds	-	58,500	58,500	-	-	-
Subtotal	3,879,258	27,867,782	42,462,463	11,389,616	(3,205,065)	674,193
DEBT SERVICE FUNDS						
Ad Valorem Debt Funds (2)	12,165,718	5,739,191	10,743,459	1,255,334	(3,748,934)	8,416,784
Railroad Debt Funds	11,765,729	9,810,318	9,602,978	-	207,340	11,973,069
Event Center Debt Funds	4,408,464	6,179,964	6,832,850	(419,985)	(1,072,871)	3,335,593
SAD Debt Funds	2,931,124	706,308	860,287	-	(153,979)	2,777,145
Subtotal	31,271,035	22,435,781	28,039,574	835,349	(4,768,444)	26,502,591
CAPITAL PROJECTS FUNDS (3)						
Public Works Capital Projects Fund	421,872	2,147,800	2,407,095	(83,593)	(342,888)	78,984
Park Capital Projects Fund	4,201,338	782,555	691,314	-	91,241	4,292,579
Capital Tax Fund	-	1,165,593	743,123	(422,470)	-	-
Subtotal	4,623,210	4,095,948	3,841,532	(506,063)	(251,647)	4,371,563
ENTERPRISE FUNDS						
Sanitary Sewer (4)	5,401,444	85,786,244	76,469,551	(757,539)	8,559,154	13,960,598
Golf Course	111,738	1,119,000	1,440,906	262,000	(59,906)	51,832
Communications	718,227	516,750	6,405,135	6,027,843	139,458	857,685
Planning	1,002,728	2,948,681	2,679,778	1,848,000	2,116,903	3,119,631
Building Permit	(211,636)	5,507,176	4,520,117	-	987,059	775,423
Subtotal	7,022,501	95,877,851	91,515,487	7,380,304	11,742,668	18,765,169
INTERNAL SERVICE FUNDS						
Motor Vehicle	(1,357,907)	6,391,571	5,117,928	84,264	1,357,907	-
Risk Retention	4,755,433	1,416,284	2,624,660	(58,671)	(1,267,047)	3,488,386
Group Insurance	10,301,498	16,022,654	16,218,368	-	(195,714)	10,105,784
Worker's Compensation	-	2,966,544	5,181,723	2,216,847	1,668	1,668
Communications & Technology	(201,169)	205,000	5,719,339	5,739,422	225,083	23,914
Subtotal	13,497,855	27,002,053	34,862,018	7,981,862	121,897	13,619,752
TRUST FUNDS						
Performance Deposits	839,194	540,000	1,000,000	-	(460,000)	379,194
Subtotal	839,194	540,000	1,000,000	-	(460,000)	379,194
CITY OF RENO TOTAL	71,421,503	353,545,433	354,450,210	2,984,887	2,080,110	73,501,613
REDEVELOPMENT AGENCY #1						
General Fund	1,961,762	2,776,227	1,954,439	(768,040)	53,748	2,015,510
Debt Service	3,095,140	2,739,951	2,919,991	-	(180,040)	2,915,100
REDEVELOPMENT AGENCY #1 TOTAL	5,056,902	5,516,178	4,874,430	(768,040)	(126,292)	4,930,610
REDEVELOPMENT AGENCY #2						
General Fund	429,682	1,507,542	1,348,018	-	159,524	589,206
Debt Service	-	-	-	-	-	-
REDEVELOPMENT AGENCY #2 TOTAL	429,682	1,507,542	1,348,018	-	159,524	589,206
REDEVELOPMENT AGENCY TOTAL	5,486,584	7,023,720	6,222,448	(768,040)	33,232	5,519,816
GRAND TOTAL	76,908,087	360,569,153	360,672,658	2,216,847	2,113,342	79,021,429

(1) Stabilization Fund all anticipated resources budgeted each year to allow flexibility in use.

(2) Reduction in Fund balance due to bonds paying off.

(3) Due to economy the City has not committed to any major capital projects at this time.

(4) Sanitary Sewer increase in cash due to reduction in capital projects planned for 09/10.

Summary of Resources By Type and Fund

Revenue Source	2007/08 Actual	2008/09 Projected	2009/10 Budgeted	% of Total
CITY OF RENO				
Charges for Services	80,101,862	76,834,174	85,107,165	21.7%
Property Taxes	62,492,594	65,723,206	64,162,691	16.4%
Licenses & Permits	36,567,669	36,332,413	40,967,900	10.5%
Intergovernmental	99,559,108	91,446,975	81,459,540	20.8%
Use of Fund Balance	21,587,278	69,939,068	3,236,737	0.8%
Miscellaneous & Other	324,436,222	135,085,829	100,338,830	25.6%
Other Taxes	10,492,879	9,019,343	8,939,343	2.3%
Fines and Forfeitures	5,829,963	6,185,000	7,100,000	1.8%
CITY OF RENO TOTAL	641,067,575	490,566,008	391,312,206	100.0%
REDEVELOPMENT AGENCY				
Property Taxes	5,443,657	7,520,573	6,991,808	87.5%
Miscellaneous & Other	7,334,379	1,999,262	907,010	11.3%
Use of Fund Balance	(27,049,176)	27,074,954	(33,232)	-0.4%
Intergovernmental	21,272,342	10,367,118	128,024	1.6%
REDEVELOPMENT AGENCY TOTAL	7,001,202	46,961,907	7,993,610	100.0%
GRAND TOTAL	648,068,777	537,527,915	399,305,816	

Revenues by Fund Type Budgeted for 2009/10

Revenue Source	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Department Total
CITY OF RENO								
Charges for Services	4,664,917	4,350,995	-	-	50,836,136	25,255,117	-	85,107,165
Property Taxes	50,382,394	12,546,989	1,233,308	-	-	-	-	64,162,691
Licenses & Permits	40,867,900	100,000	-	-	-	-	-	40,967,900
Intergovernmental	60,864,102	6,917,301	10,379,744	3,298,393	-	-	-	81,459,540
Use of Fund Balance	1,099,299	3,205,065	4,768,444	251,647	(8,642,668)	2,094,950	460,000	3,236,737
Miscellaneous & Other	16,720,418	17,297,037	5,674,720	871,475	51,654,558	7,580,622	540,000	100,338,830
Other Taxes	-	1,800,000	6,403,343	736,000	-	-	-	8,939,343
Fines and Forfeitures	5,525,000	50,000	-	-	1,525,000	-	-	7,100,000
CITY OF RENO TOTAL	180,124,030	46,267,387	28,459,559	5,157,515	95,373,026	34,930,689	1,000,000	391,312,206
REDEVELOPMENT AGENCY								
Property Taxes	3,297,745	-	3,694,063	-	-	-	-	6,991,808
Intergovernmental	128,024	-	-	-	-	-	-	128,024
Use of Fund Balance	(213,272)	-	180,040	-	-	-	-	(33,232)
Miscellaneous & Other	882,010	-	25,000	-	-	-	-	907,010
TOTAL	4,094,507	-	3,899,103	-	-	-	-	7,993,610
GRAND TOTAL	184,218,537	46,267,387	32,358,662	5,157,515	95,373,026	34,930,689	1,000,000	399,305,816

A negative number in "Use of Fund Balance" indicates additional funds were retained in the program for future use.

Revenues by Fund Type Projected for 2008/09

Revenue Source	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Department Total
CITY OF RENO								
Charges for Services	4,754,125	4,197,145	-	-	45,864,616	22,018,288	-	76,834,174
Property Taxes	50,038,361	11,213,160	4,471,685	-	-	-	-	65,723,206
Licenses & Permits	36,232,413	100,000	-	-	-	-	-	36,332,413
Intergovernmental	63,671,479	8,923,181	10,379,744	8,472,571	-	-	-	91,446,975
Use of Fund Balance	4,624,954	4,320,854	(994,620)	16,074,370	35,606,098	8,947,412	1,360,000	69,939,068
Miscellaneous & Other	24,364,252	18,988,006	45,488,046	23,836,810	14,789,427	6,979,288	640,000	135,085,829
Other Taxes	-	1,880,000	6,403,343	736,000	-	-	-	9,019,343
Fines and Forfeitures	4,610,000	50,000	-	-	1,525,000	-	-	6,185,000
CITY OF RENO TOTAL	188,295,584	49,672,346	65,748,198	49,119,751	97,785,141	37,944,988	2,000,000	490,566,008
REDEVELOPMENT AGENCY								
Property Taxes	2,782,487	-	4,738,086	-	-	-	-	7,520,573
Intergovernmental	128,024	-	-	10,239,094	-	-	-	10,367,118
Use of Fund Balance	1,222,783	-	(856,786)	26,708,957	-	-	-	27,074,954
Miscellaneous & Other	1,010,106	-	875,000	114,156	-	-	-	1,999,262
TOTAL	5,143,400	-	4,756,300	37,062,207	-	-	-	46,961,907
GRAND TOTAL	193,438,984	49,672,346	70,504,498	86,181,958	97,785,141	37,944,988	2,000,000	537,527,915

A negative number in "Use of Fund Balance" indicates additional funds were retained in the program for future use.

Revenues by Fund Type Actual for 2007/08

Revenue Source	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Department Total
CITY OF RENO								
Charges for Services	4,109,739	4,068,821	-	-	45,592,305	26,330,998	-	80,101,863
Property Taxes	47,035,412	10,495,279	4,961,903	-	-	-	-	62,492,594
Licenses & Permits	36,427,149	140,520	-	-	-	-	-	36,567,669
Intergovernmental	72,339,557	10,167,988	8,379,747	8,671,816	-	-	-	99,559,108
Use of Fund Balance	2,337,427	3,839,914	(5,371,518)	24,622,016	(7,387,922)	4,455,059	(907,698)	21,587,278
Miscellaneous & Other	23,600,108	17,487,941	211,143,355	21,795,936	40,606,181	8,746,543	1,056,158	324,436,222
Other Taxes	-	2,253,198	6,992,502	1,247,179	-	-	-	10,492,879
Fines and Forfeitures	4,492,220	27,477	-	-	1,310,266	-	-	5,829,963
CITY OF RENO TOTAL	190,341,612	48,481,138	226,105,989	56,336,947	80,120,830	39,532,600	148,460	641,067,576
REDEVELOPMENT AGENCY								
Property Taxes	3,249,522	-	2,194,135	21,144,318	-	-	-	26,587,975
Intergovernmental	128,024	-	-	-	-	-	-	128,024
Use of Fund Balance	(1,062,843)	-	652,231	(26,638,564)	-	-	-	(27,049,176)
Miscellaneous & Other	1,169,050	-	311,073	5,854,256	-	-	-	7,334,379
TOTAL	3,483,753	-	3,157,439	360,010	-	-	-	7,001,202
GRAND TOTAL	193,825,365	48,481,138	229,263,428	56,696,957	80,120,830	39,532,600	148,460	648,068,778

A negative number in "Use of Fund Balance" indicates additional funds were retained in the program for future use.

Summary of Expenses By Department and Budgeted by Fund

Expenditure Source	2007/08 Actual	2008/09 Projected	2009/10 Budgeted	% of Total
CITY OF RENO				
City Council	1,813,073	1,668,600	1,656,178	0.4%
City Clerk	1,555,174	1,462,879	1,469,479	0.4%
City Manager	6,299,327	6,694,045	5,651,072	1.4%
Finance	13,648,603	11,302,764	11,365,903	2.9%
City Attorney	4,083,833	4,154,362	4,111,179	1.1%
Human Resources	16,406,740	17,567,470	17,987,142	4.6%
Civil Service	349,456	377,286	370,300	0.1%
Community Development	12,781,340	11,076,227	9,390,252	2.4%
Community Resources	5,258,677	5,685,796	3,579,473	0.9%
Communications & Technology	12,805,605	12,561,591	12,124,474	3.1%
Police	61,429,432	60,833,310	60,286,939	15.4%
Fire	60,628,232	54,925,364	49,933,065	12.8%
Municipal Court	6,631,426	7,164,270	7,611,234	1.9%
Public Works (including capital projects)	135,181,590	141,078,709	103,301,862	26.4%
Parks, Recreation & Community Services	20,067,188	23,085,981	20,891,327	5.3%
Non-Departmental	282,127,880	130,927,354	81,582,327	20.8%
CITY OF RENO TOTAL	641,067,576	490,566,008	391,312,206	100%
REDEVELOPMENT AGENCY	7,001,202	46,961,907	7,993,610	100%
GRAND TOTAL	648,068,778	537,527,915	399,305,816	

Expenditures by Fund Type Budgeted for 2009/10

Expenditure Source	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Department Total
CITY OF RENO								
City Council	1,292,156	364,022	-	-	-	-	-	1,656,178
City Clerk	1,469,479	-	-	-	-	-	-	1,469,479
City Manager	4,412,867	1,238,205	-	-	-	-	-	5,651,072
Finance	2,751,577	-	-	-	807,943	7,806,383	-	11,365,903
City Attorney	4,111,179	-	-	-	-	-	-	4,111,179
Human Resources	1,768,774	-	-	-	-	16,218,368	-	17,987,142
Civil Service	370,300	-	-	-	-	-	-	370,300
Community Development	2,190,357	-	-	-	7,199,895	-	-	9,390,252
Community Resources	-	3,579,473	-	-	-	-	-	3,579,473
Communications & Technology	-	-	-	-	6,405,135	5,719,339	-	12,124,474
Police	60,286,939	-	-	-	-	-	-	60,286,939
Fire	49,933,065	-	-	-	-	-	-	49,933,065
Municipal Court	7,028,234	583,000	-	-	-	-	-	7,611,234
Public Works (including capital projects)	12,634,146	15,626,547	-	3,150,218	66,773,023	5,117,928	-	103,301,862
Parks, Recreation & Community Services	-	19,040,785	-	691,314	1,159,228	-	-	20,891,327
Non-Departmental	31,874,957	5,835,355	28,459,559	1,315,983	13,027,802	68,671	1,000,000	81,582,327
CITY OF RENO TOTAL	180,124,030	46,267,387	28,459,559	5,157,515	95,373,026	34,930,689	1,000,000	391,312,206
REDEVELOPMENT AGENCY	4,094,507	-	3,899,103	-	-	-	-	7,993,610
GRAND TOTAL	184,218,537	46,267,387	32,358,662	5,157,515	95,373,026	34,930,689	1,000,000	399,305,816

Expenditures by Fund Type Projected for 2008/09

Expenditure Source	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Department Total
CITY OF RENO								
City Council	1,309,746	358,854	-	-	-	-	-	1,668,600
City Clerk	1,462,879	-	-	-	-	-	-	1,462,879
City Manager	5,445,305	1,248,740	-	-	-	-	-	6,694,045
Finance	2,604,281	-	-	-	945,293	7,753,190	-	11,302,764
City Attorney	4,154,362	-	-	-	-	-	-	4,154,362
Human Resources	1,382,723	-	-	-	-	16,184,747	-	17,567,470
Civil Service	377,286	-	-	-	-	-	-	377,286
Community Development	2,506,240	-	-	-	8,569,987	-	-	11,076,227
Community Resources	-	5,685,796	-	-	-	-	-	5,685,796
Communications & Technology	-	-	-	-	6,362,684	6,198,907	-	12,561,591
Police	60,833,310	-	-	-	-	-	-	60,833,310
Fire	54,925,364	-	-	-	-	-	-	54,925,364
Municipal Court	6,812,843	351,427	-	-	-	-	-	7,164,270
Public Works (including capital projects)	13,876,673	14,491,496	-	39,367,173	67,683,457	5,659,910	-	141,078,709
Parks, Recreation & Community Services	-	17,563,185	-	4,363,643	1,159,153	-	-	23,085,981
Non-Departmental	32,604,572	9,972,848	65,748,198	5,388,935	13,064,567	2,148,234	2,000,000	130,927,354
CITY OF RENO TOTAL	188,295,584	49,672,346	65,748,198	49,119,751	97,785,141	37,944,988	2,000,000	490,566,008
REDEVELOPMENT AGENCY	5,143,400	-	4,756,300	37,062,207	-	-	-	46,961,907
GRAND TOTAL	193,438,984	49,672,346	70,504,498	86,181,958	97,785,141	37,944,988	2,000,000	537,527,915

Expenditures by Fund Type Actual for 2007/08

Expenditure Source	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Department Total
CITY OF RENO								
City Council	1,478,606	334,467	-	-	-	-	-	1,813,073
City Clerk	1,555,174	-	-	-	-	-	-	1,555,174
City Manager	5,239,247	1,060,080	-	-	-	-	-	6,299,327
Finance	2,525,870	-	-	-	894,573	10,228,160	-	13,648,603
City Attorney	4,083,833	-	-	-	-	-	-	4,083,833
Human Resources	1,665,815	-	-	-	-	14,740,925	-	16,406,740
Civil Service	349,456	-	-	-	-	-	-	349,456
Community Development	1,648,939	-	-	-	11,132,401	-	-	12,781,340
Community Resources	-	5,258,677	-	-	-	-	-	5,258,677
Communications & Technology	-	-	-	-	6,712,273	6,093,332	-	12,805,605
Police	61,429,432	-	-	-	-	-	-	61,429,432
Fire	60,628,232	-	-	-	-	-	-	60,628,232
Municipal Court	6,452,189	179,237	-	-	-	-	-	6,631,426
Public Works (including capital projects)	13,361,298	18,306,547	-	41,999,546	54,175,056	7,339,143	-	135,181,590
Parks, Recreation & Community Services	-	17,594,370	-	1,110,286	1,362,532	-	-	20,067,188
Non-Departmental	29,923,521	5,747,760	226,105,989	13,227,115	5,843,995	1,131,040	148,460	282,127,880
CITY OF RENO TOTAL	190,341,612	48,481,138	226,105,989	56,336,947	80,120,830	39,532,600	148,460	641,067,576
REDEVELOPMENT AGENCY	3,483,753	-	3,157,439	360,010	-	-	-	7,001,202
GRAND TOTAL	193,825,365	48,481,138	229,263,428	56,696,957	80,120,830	39,532,600	148,460	648,068,778

Authorized Positions By Function and Type Including Redevelopment Agency (Full-Time Equivalent Positions, Including Temporaries)

TOTAL BY FUNCTION	6/30/2007	6/30/2008	6/30/2009	2009/10
	Actual	Actual	Projected	Adopted
CITY OF RENO				
General Government	180.75	249.75	249.75	237.25
Judicial	53.40	54.40	53.40	57.50
Public Safety	939.83	887.33	887.33	885.63
Public Works	190.11	193.31	193.31	199.52
Sanitation	-	-	-	-
Health (Animal Services)*	-	-	-	-
Welfare	-	-	-	-
Culture & Recreation	287.10	292.30	292.30	269.85
Community Support	111.35	115.35	113.35	83.50
Utility Enterprise	76.29	76.29	76.29	70.29
CITY OF RENO TOTAL	1,838.83	1,868.73	1,865.73	1,803.54
REDEVELOPMENT AGENCY				
Public Works	7.75	9.75	9.75	10.00
GRAND TOTAL	1,846.58	1,878.48	1,875.48	1,813.54
TOTAL BY TYPE				
	6/30/2007	6/30/2008	6/30/2009	2009/10
	Actual	Actual	Projected	Adopted
Regular Positions	1,595.63	1,640.55	1,636.80	1,599.41
Change from Prior year	4.01	44.92	(3.75)	(37.39)
Temporary Positions	250.95	237.93	236.93	214.13
Change from Prior year	12.32	(13.02)	(1.00)	(22.80)
GRAND TOTAL	1,846.58	1,878.48	1,873.73	1,813.54
Change from Prior year	16.33	31.90	(4.75)	(60.19)

Note: Full-time equivalent positions are based on 2,080 hour per year; 2,192 hour per year for emergency response personnel in the Fire Department.

A complete list of all positions and salary levels is found in the Community Profile and Miscellaneous Statistics Section.

Changes in Authorized Staffing Levels For FY 2009/10

REGULAR POSITIONS

Due to economic conditions no new positions were authorized for fiscal year 2009/2010

DEPARTMENT	POSITION TITLE	EXPLANATION	FUND	FTE'S
Net Change:				0.00

Temporary Employees by Department by FTE Total	FTE's
City Manager	0.00
Civil Service	0.00
Human Resources	1.00
Parks, Recreation and Community Service	173.35
Police	19.13
Public Works	20.65
Total Temporaries	214.13

Budget Summary – Revenues

The City's budget for 2009/10 totals \$410.2 million, an 4.1% decrease over the adopted budget for 2008/09. With the current and continuing downturn in the economy, the City is experiencing a decrease in consolidated tax, interest earnings and grants. In addition, the City is not committing to large capital projects and has completed those budgeted in prior years.

Revenues

The City, (excluding the Redevelopment Agency) expects to receive \$391.3 million in revenues in 2009/10, of which \$180.1 million (46%) will flow into the General Fund. The remaining \$211.2 million will flow into other funds, primarily for capital projects and support for building permit and sewer enterprise funds. The City anticipates using \$3.2 million in fund balance in a number of Funds. The four major revenue sources for the City are described further below:

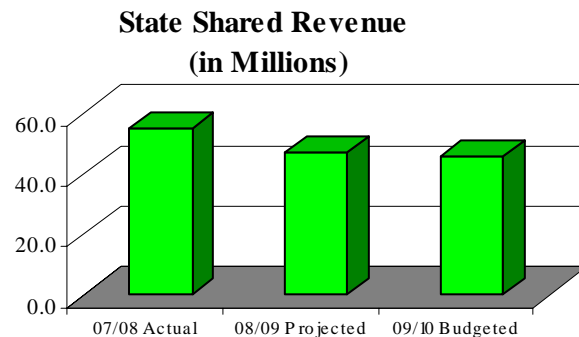
State Shared Revenues

State shared revenues include sales and use taxes, cigarette and liquor taxes, motor vehicle privilege and fuel taxes, and real property transfer taxes. These taxes have been brought together into a consolidated tax. They are collected by the State, consolidated and then distributed to the various governmental agencies based on a

series of formulas developed by the Nevada Department of Taxation. Population, assessed value, and growth rates are factors used in the distribution formula.

The State-wide sales and use tax rate totals 6.85%, of which 2.25% is for the City/County Relief Tax is distributed to the cities and counties throughout the State. The County also has a rate of 0.875% for specific County-wide projects. In Fiscal Year 2009/10, the Legislature increased the local school portion by .35%, bringing the total tax rate within the City to 7.725%. 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, franchises and other economic data to determine conservative, yet realistic projections. State shared revenues are primarily accounted for in the General Fund although the Street Special Revenue Fund also receives fuel taxes.

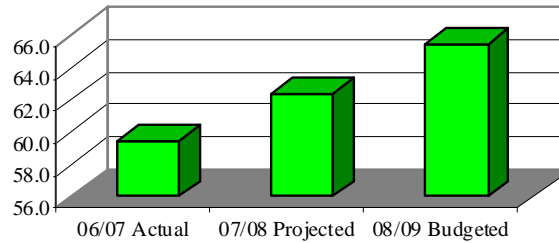


Ad Valorem (Property) Taxes

The State calculates the tax rate and revenues received from ad valorem taxes 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 any agency is \$3.64 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 on the next page.

**Property Taxes
(in Millions)**



Step 1	PY's Ad Valorem Revenue Base	×	1.06 (6% growth)	+	Value of Property on PY'S Tax Roll	×	100 =	Base Tax Rate
Greater of:					Revenue			
Step 2	Base Rate from Step 1 or PY's Base Tax Rate	×	CY Assessed Value	+	Allowed Ad Valorem Revenue Base	+	Allowed by Voter or Legislative Overrides	Total Allowed Ad Valorem Revenue

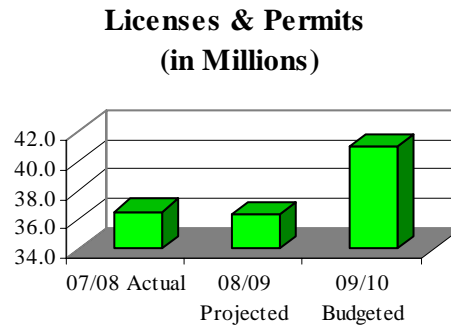
Ad Valorem revenues are accounted for in the General Fund, where they are the second largest revenue source, the Debt Service Fund for retirement of general obligation debt, and in the Street Special Revenue Fund for neighborhood street maintenance as approved by the voters in 1994.

Licenses and Permits

Business licenses, permits, and franchise fees are a major resource for the General Fund, comprising 23% of all General Fund resources. Nearly 41% of all licenses and permits 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 meaning the business pays a prescribed amount based on the nature and size of the business; or “gross” 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 fees, and changes in the fee structure for business licenses.



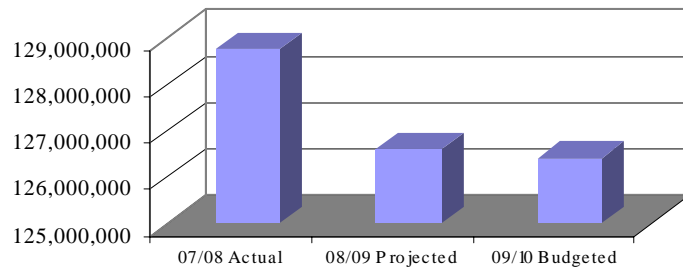
Budget Summary – Expenses

The City tracks expenses for internal reporting purposes by department and program. These can be combined and summarized by function. Grouping by function as described below, is required for the budget submitted by the City to the Nevada Department of Taxation.

Public Safety and Health/Welfare

Public Safety includes police and fire services which are budgeted in the General Fund. Dispatch is accounted for in an enterprise fund, but function as a part of the public safety and health/welfare component.

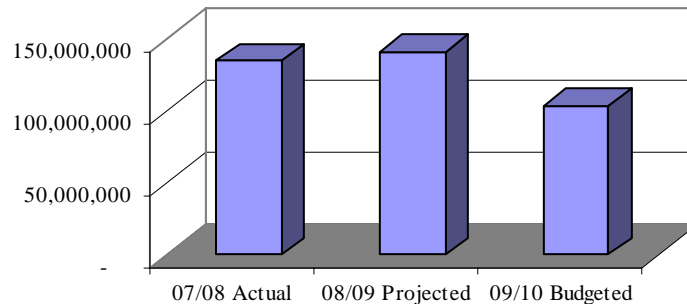
Public Safety and Health



Public Works and Utilities

The Public Works function includes all the divisions of the Public Works Department. They include Capital Projects, Building Maintenance, Traffic Operations, and Traffic Engineering in the General Fund, Street Maintenance in the Street Fund, Sewer Operations and Maintenance in the Sanitary Sewer Enterprise Fund, and Motor Vehicle Maintenance in an Internal Service Fund. The total also includes capital projects in the various Capital Projects Funds.

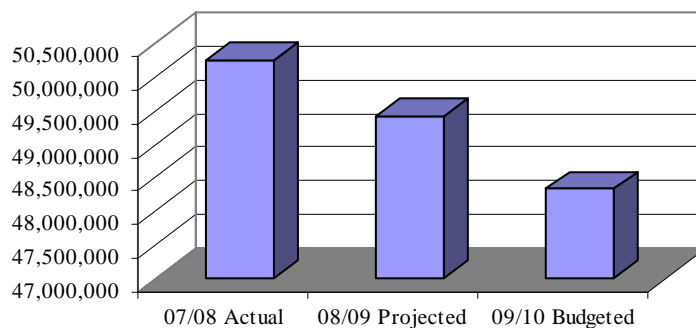
Public Works and Utilities



General Government

General Government includes the City Council, City Manager's Office, City Clerk's Office, Finance, Human Resources, Civil Service, Communications and Technology and the City Attorney's Office. These departments are funded primarily through the General Fund although some services and/or personnel are partially funded by transfers from other funds.

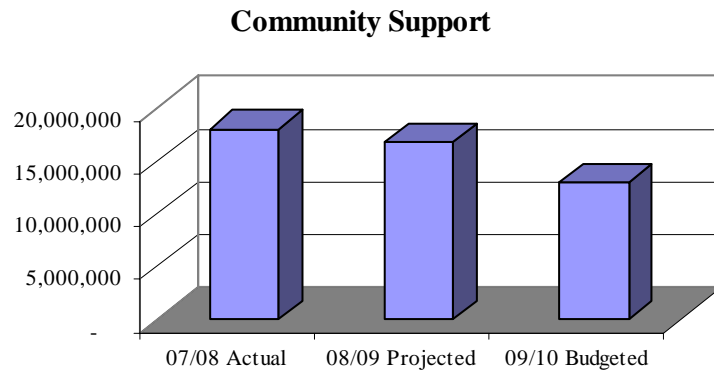
General Government



Also included are costs for the City's self-insured medical programs, risk management, and workers' compensation programs. All three of these programs are accounted for in internal service funds. (CDBG and HOME grant programs are accounted for in several Special Revenue funds.)

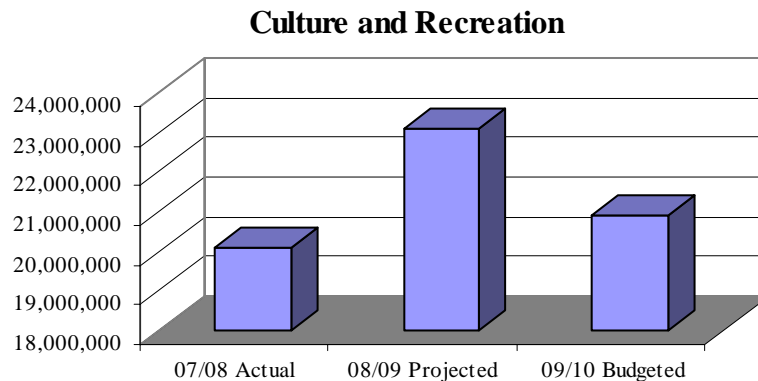
Community Support

Community Support includes the Community Development Department, which includes Administration and Code Enforcement programs funded through the General Fund. The Building Permit, and Planning and Engineering programs are accounted for in an Enterprise Fund.



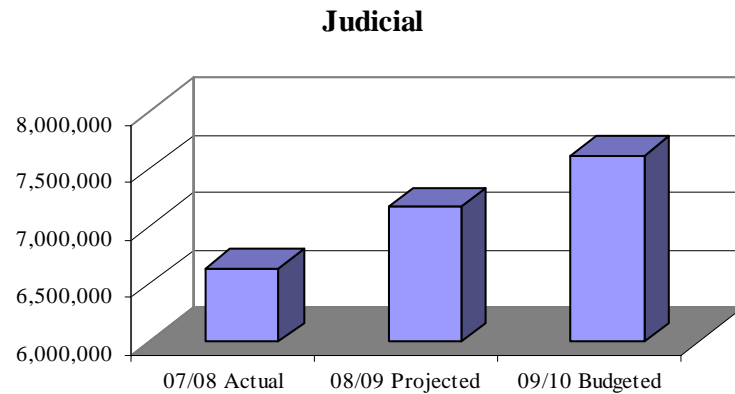
Culture and Recreation

Culture and Recreation includes the Parks, Recreation and Community Services (PRCS) Department, Golf Enterprise Fund as well as the Park Capital Projects Fund which funds the construction of new park facilities through a tax on new dwelling units. PRCS activities include recreation programming, park development and maintenance, urban forestry, arts/culture and special events and aquatics services. All are accounted for in a special revenue fund although funding comes from a variety of sources, including user fees for recreation and aquatic programs, transfers from the general fund and room tax fund for specific programs and/or services.



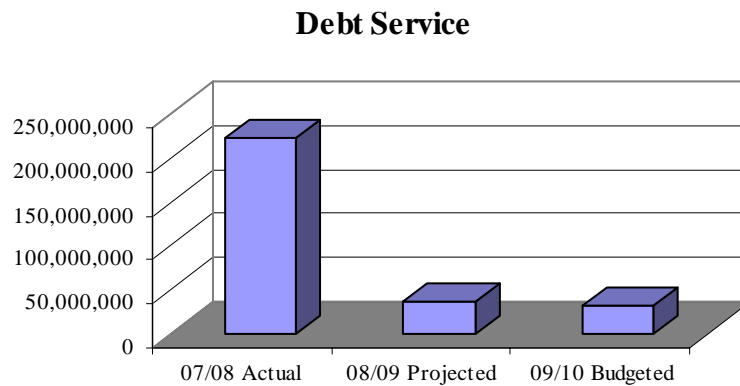
Judicial

The judicial function includes the operation of the Municipal Court. 100% of operations are funded by the General Fund; although certain operating and capital costs may be funded through two special revenue funds allowed by state statute for specific purposes.



Debt Service

This includes general long term debt paid by ad valorem taxes, short term debt, capital leases, special assessment district debt funds, and revenue supported bonds paid by sewer enterprise and golf services funds. See the appendix on debt service for further information.



Miscellaneous

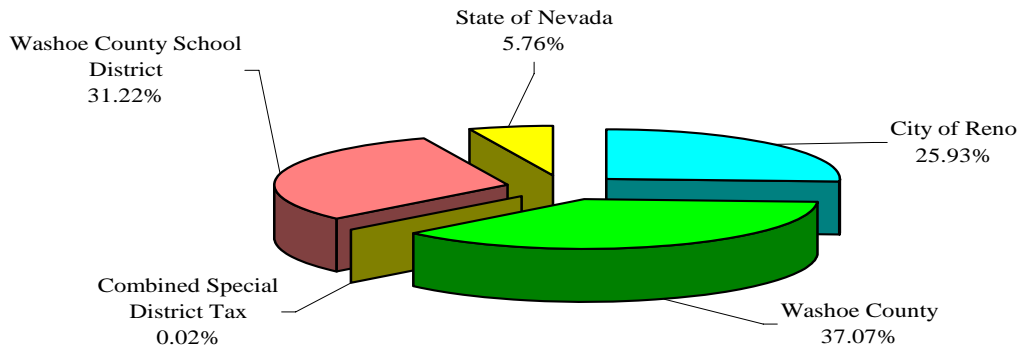
All of expenditures in this function are various contingency accounts in the General Fund. The other miscellaneous expenditures include refunds of performance deposits and payments to the Retiree's Trust Fund.



Distribution of Property Tax Dollars

The total overlapping tax rate for 2009/10 (subject to approval by the Nevada Tax Commission) for the City of Reno is \$3.6463 per \$100 of assessed valuation. Therefore, a home which has a replacement value of \$150,000 will have an assessed value of \$52,500 (\$150,000 x 35%) and the home owner will pay approximately \$1,914 in property taxes (\$52,500/100 x 3.6462). The City of Reno will only receive about \$496 of that amount. The rest will go to other governmental agencies.

PROPERTY TAX DISTRIBUTION



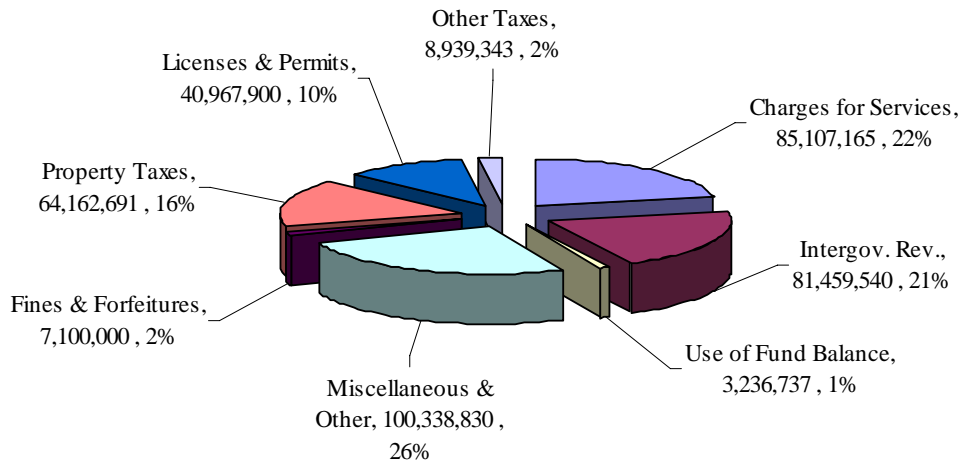
The Tax Rates are noted below:

Taxing Agency	Tax Rates 2009/2010	Tax Rates 2008/2009	Tax Rates 2007/2008
City of Reno Property Tax	0.9456	0.9456	0.9456
County Tax Rate	1.3517	1.3917	1.3917
Washoe County School District	1.1385	1.1385	1.1385
State of Nevada	0.21	0.17	0.17
Combined Special District Tax	0.0005	0.0005	0.0019
Total Tax Rate:	3.6463	3.6463	3.6477

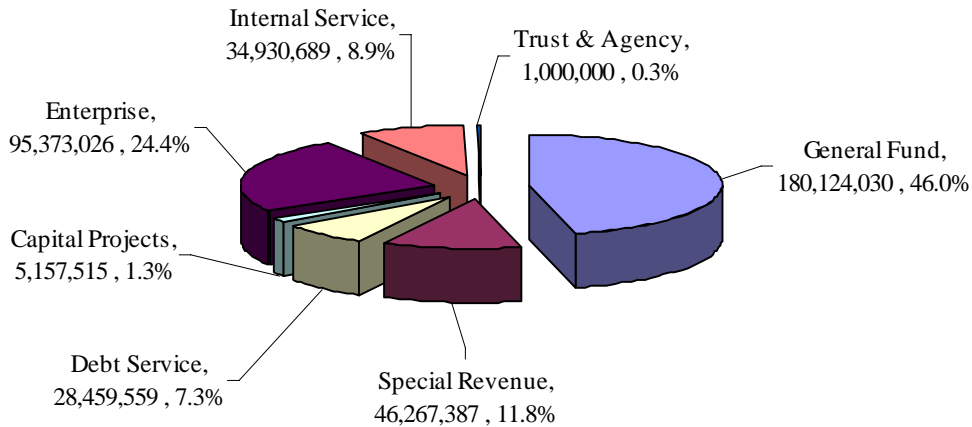
Summary Charts – All Funds

This summary provides an opportunity to see where all funds are received and spent by the City. (See Budget Structure, Section VI for an explanation of each fund.)

All Revenues by Source
\$391,312,206

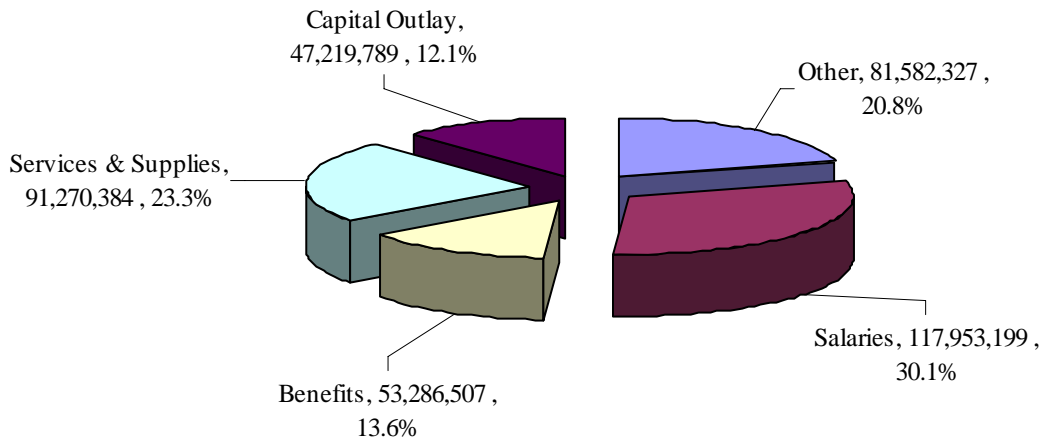


All Expenses by Fund
\$391,312,206

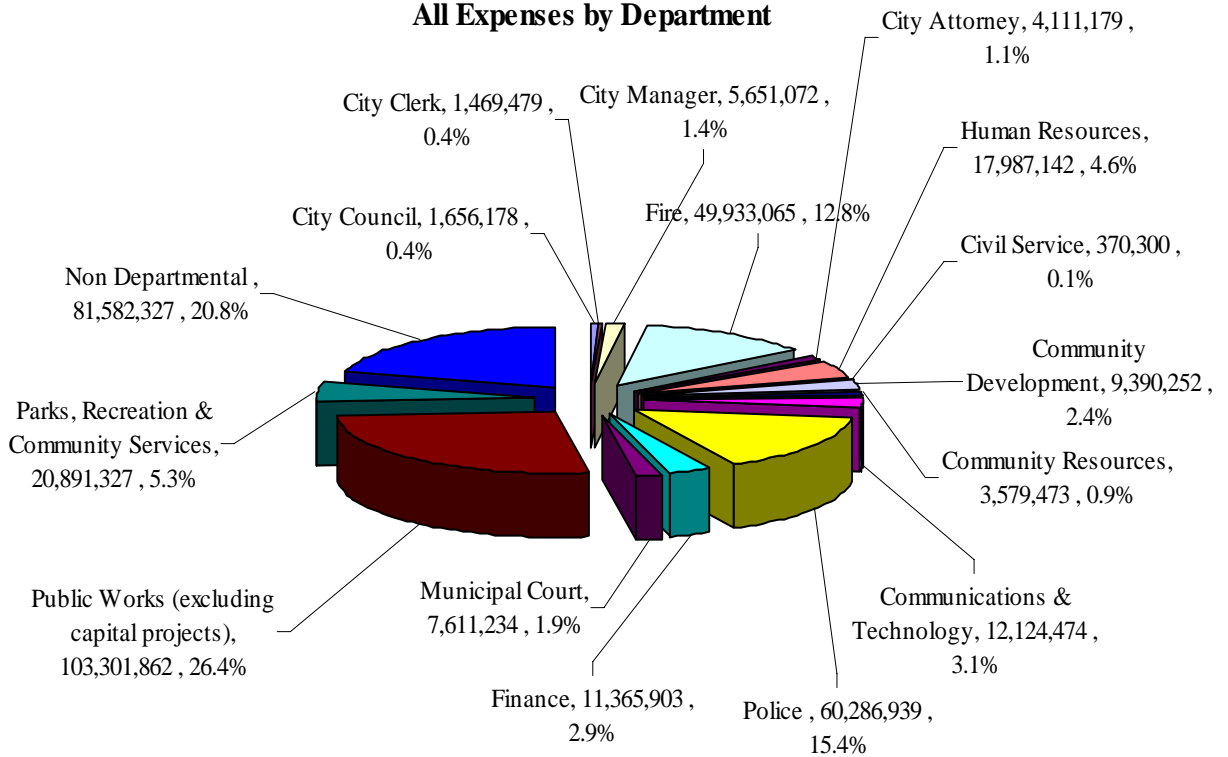


All Funds

All Expenses by Type
\$391,312,206

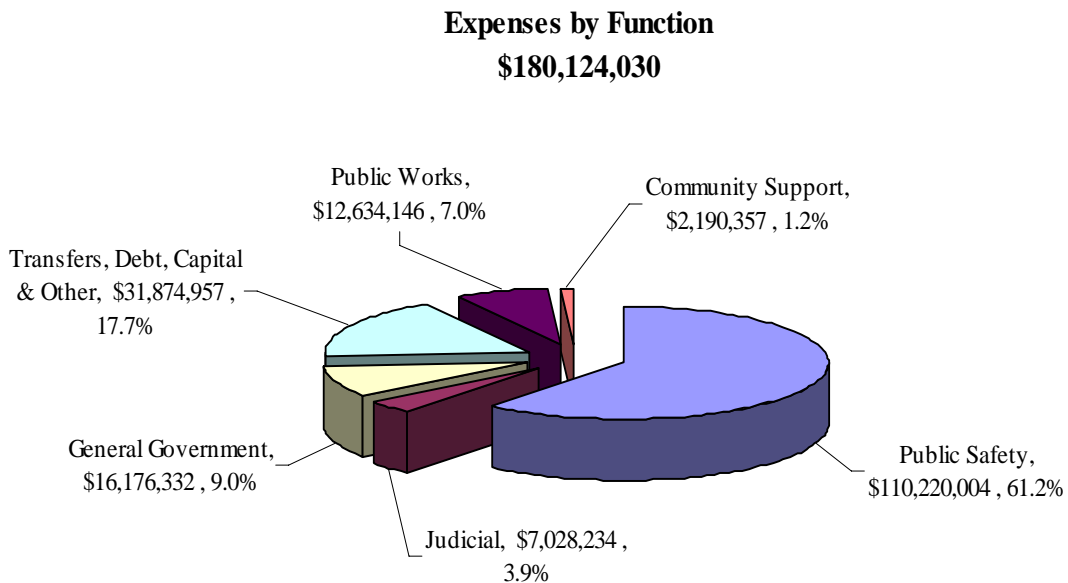
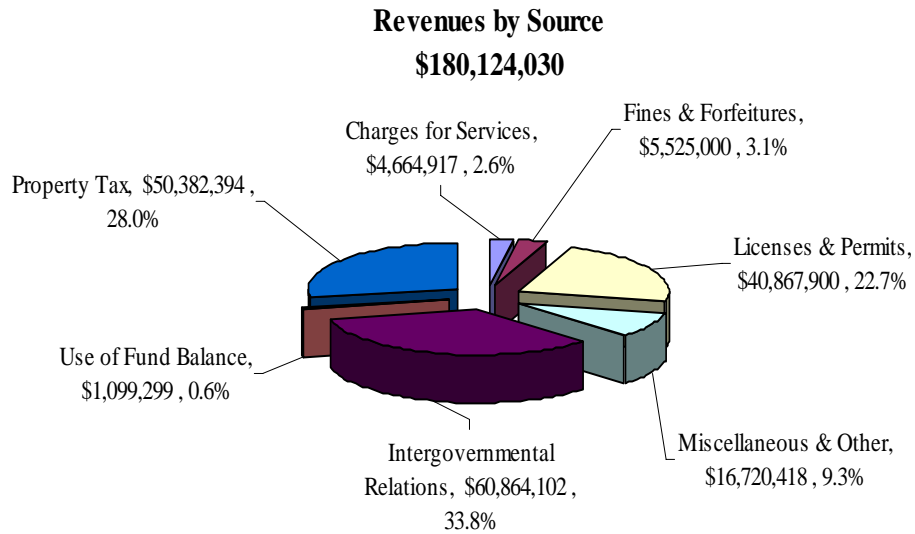


All Expenses by Department



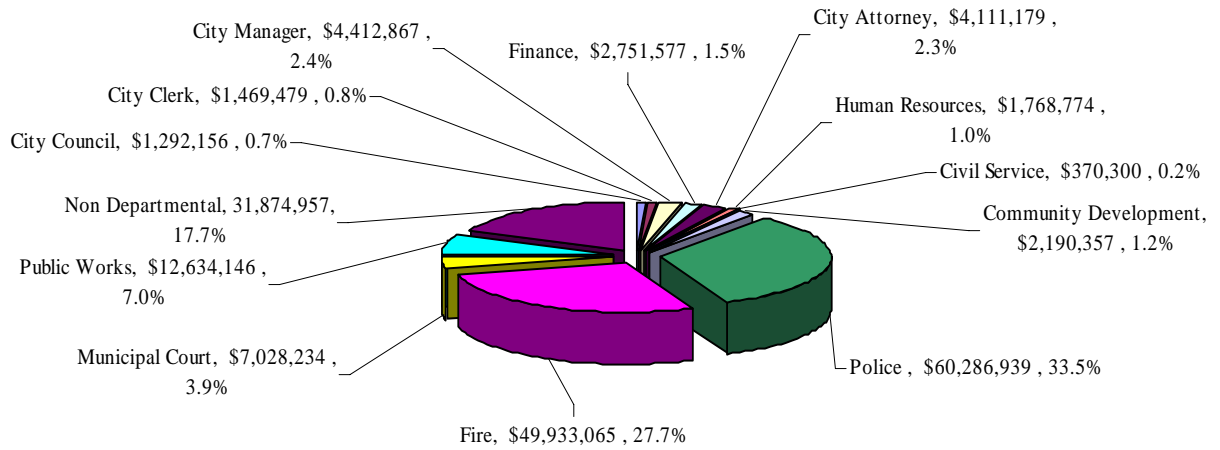
General Fund

General Fund Revenues are used to account for resources traditionally associated with government which are not required to be accounted for in another fund. Not all funds receive revenue from all sources or have expenses in all areas. Only those Revenue sources and expense areas with activity are shown.



General Fund

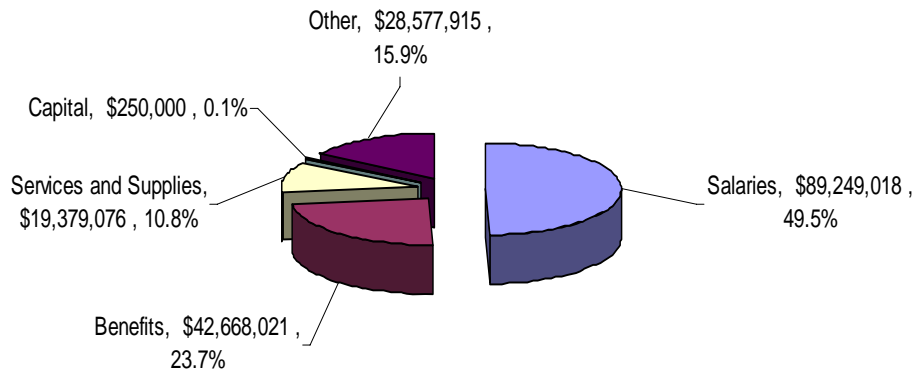
Expenses by Department



<u>Department</u>	<u>Expense Amount</u>
City Council	\$ 1,292,156
City Clerk	\$ 1,469,479
City Manager	\$ 4,412,867
Finance	\$ 2,751,577
City Attorney	\$ 4,111,179
Human Resources	\$ 1,768,774
Civil Service	\$ 370,300
Community Development	\$ 2,190,357
Police	\$ 60,286,939
Fire	\$ 49,933,065
Municipal Court	\$ 7,028,234
Public Works	\$ 12,634,146
Non Departmental	\$ 31,874,957
Total	180,124,030

General Fund

Expenses by Type

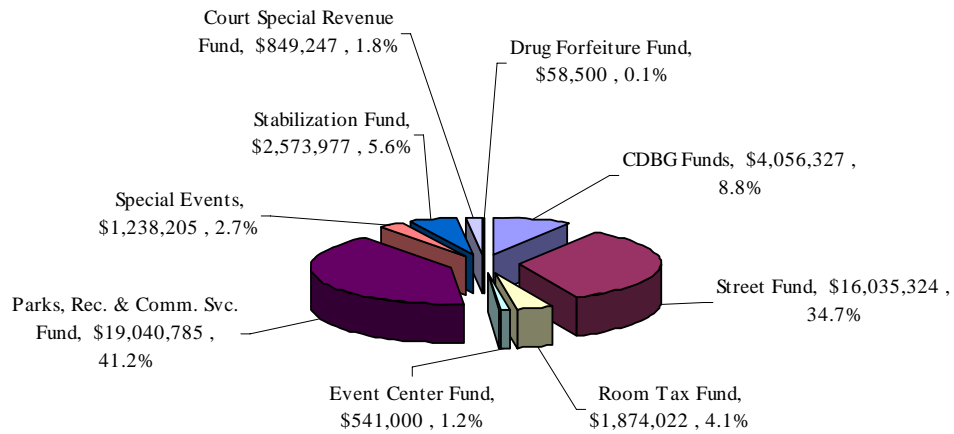


Type of Expense	Amount
Salaries	\$ 89,249,018
Benefits	\$ 42,668,021
Services and Supplies	\$ 19,379,076
Capital	\$ 250,000
Retired Emp Trust, Debt Service & Misc.	\$ 28,577,915
Total	180,124,030

Special Revenue Funds

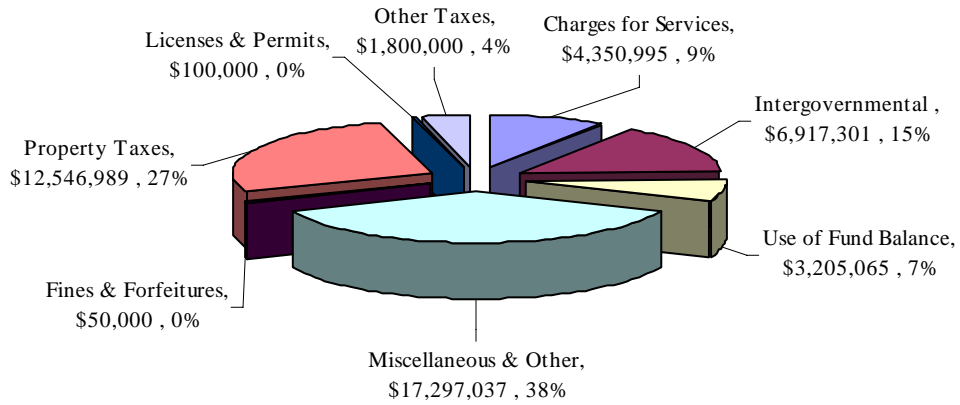
Special Revenue Funds are used to account for resources that are subject to certain legal spending restrictions. Not all funds receive revenue from all sources or have expenses in all areas. Only those Revenue sources and expense areas with activity are shown.

Total by Fund \$46,267,387

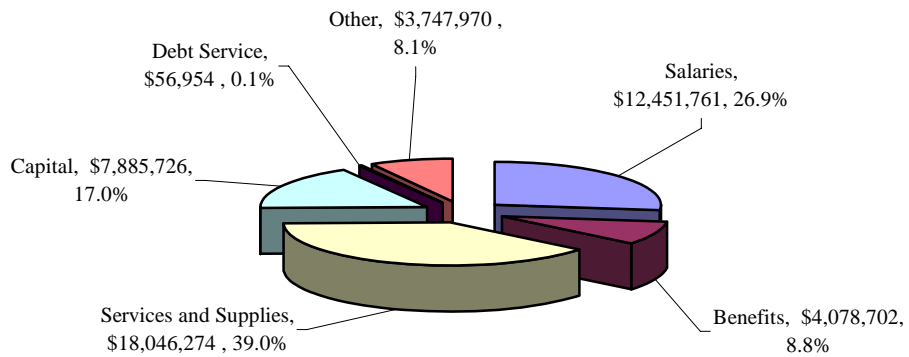


Special Revenue Funds

Revenues by Source



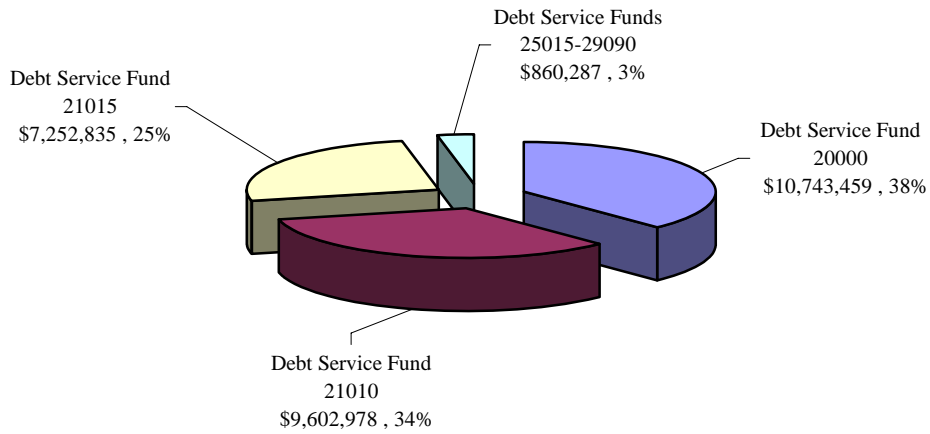
Expenses by Type



Debt Service Funds

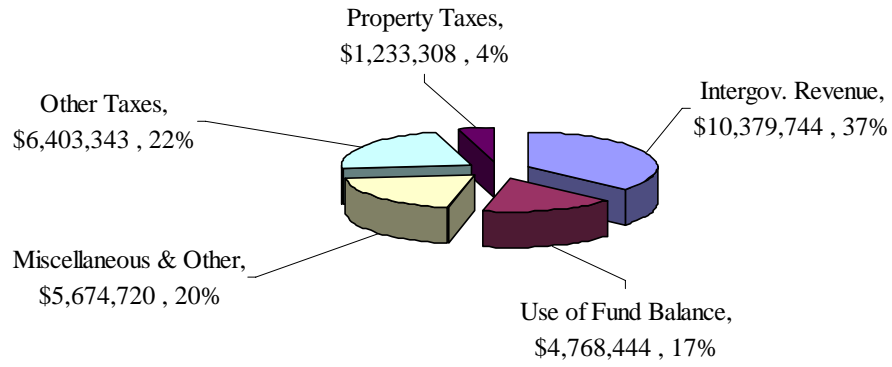
Debt Service Funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessments. Not all funds receive revenue from all sources or have expenses in all areas. Only those Revenue sources and expense areas with activity are shown.

Total by Fund \$28,459,559

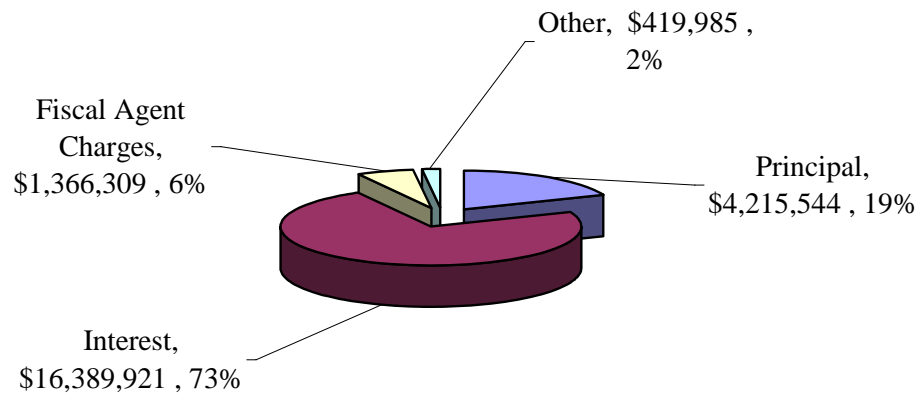


Debt Service Funds

Revenues by Source



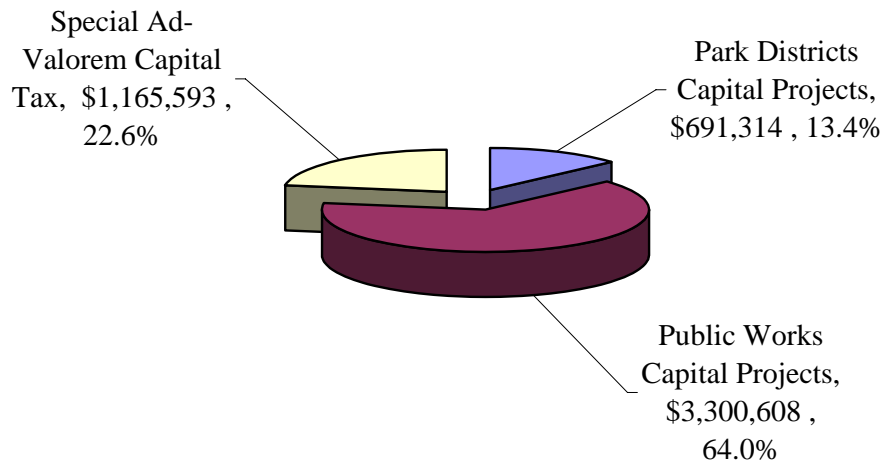
Expenses by Type



Capital Outlay Funds

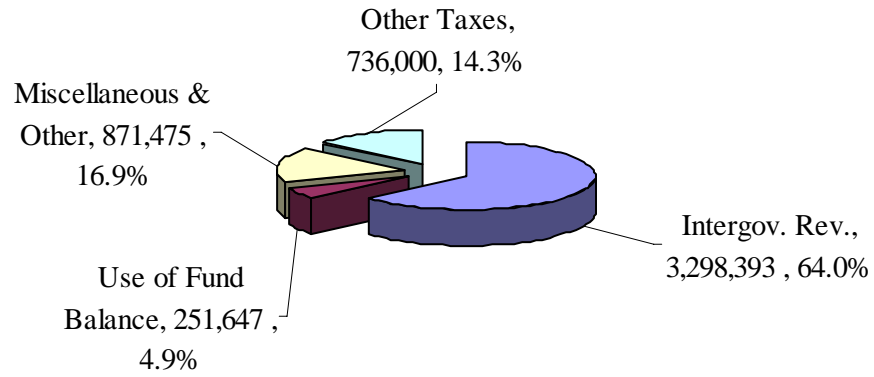
Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by enterprise or trust funds. Not all funds receive revenue from all sources or have expenses in all areas. Only those Revenue sources and expense areas with activity are shown.

Total by Fund
\$5,157,515

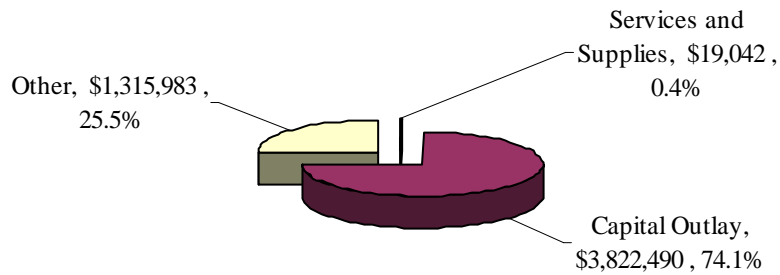


Capital Outlay Funds

Revenues by Source

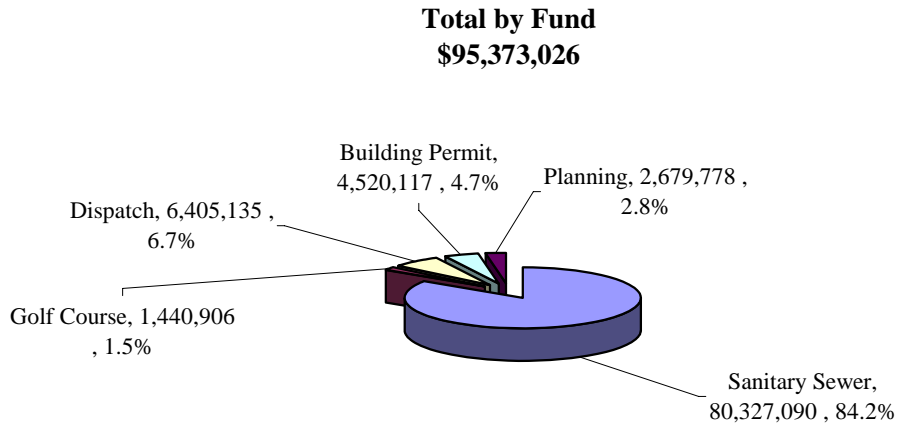


Expenses by Type



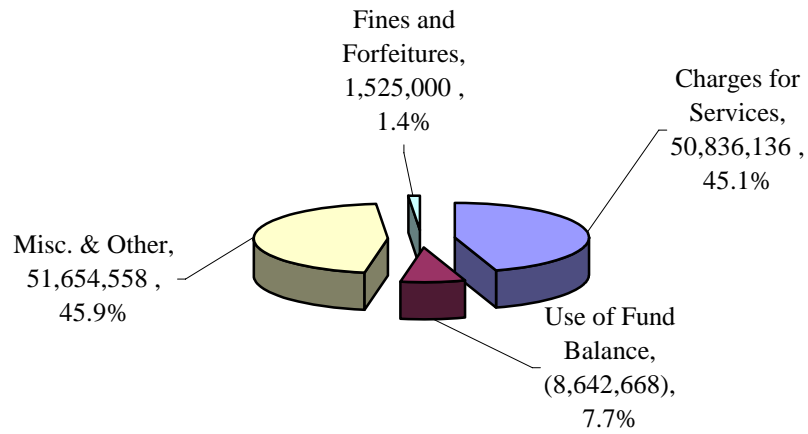
Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. Not all funds receive revenue from all sources or have expenses in all areas. Only those Revenue sources and expense areas with activity are shown.

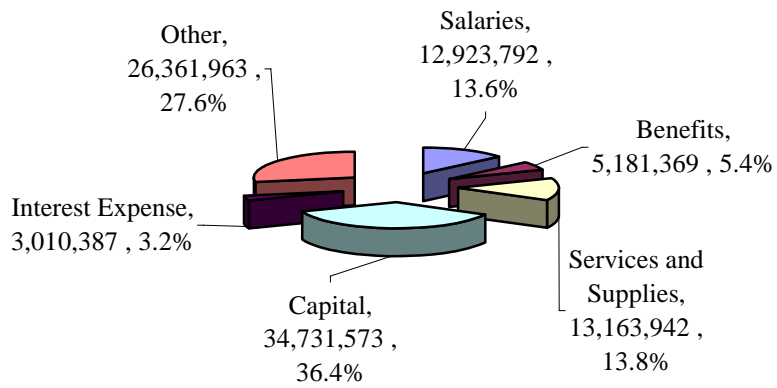


Enterprise Funds

Revenues by Source

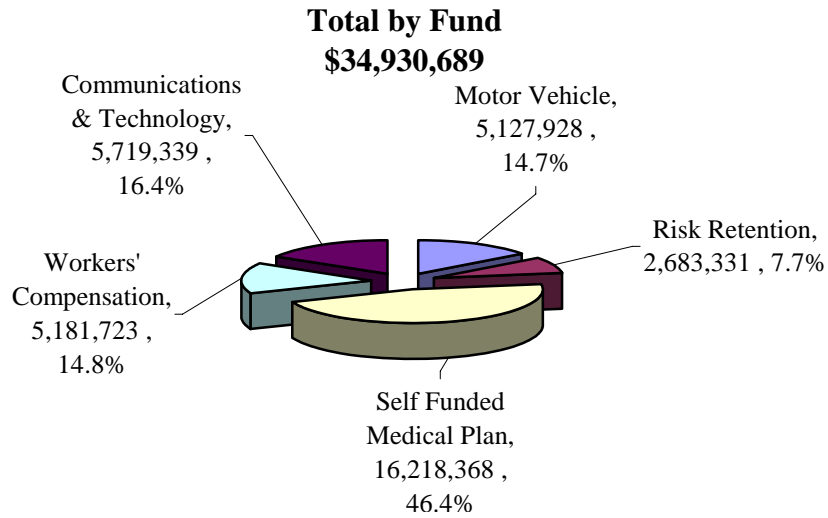


Expenses by Type



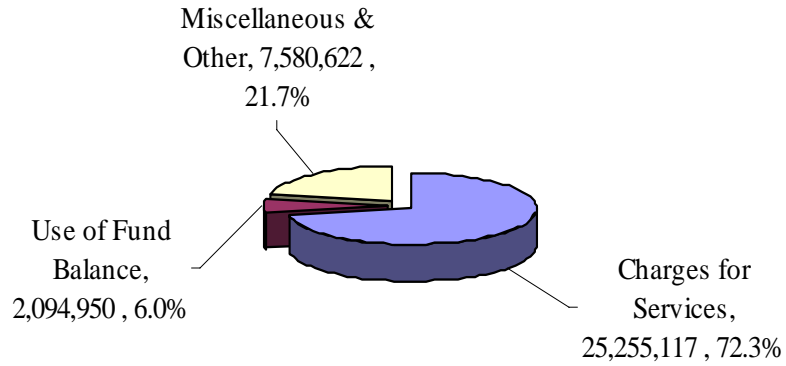
Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department to another department. Not all funds receive revenue from all sources or have expenses in all areas. Only those Revenue sources and expense areas with activity are shown.

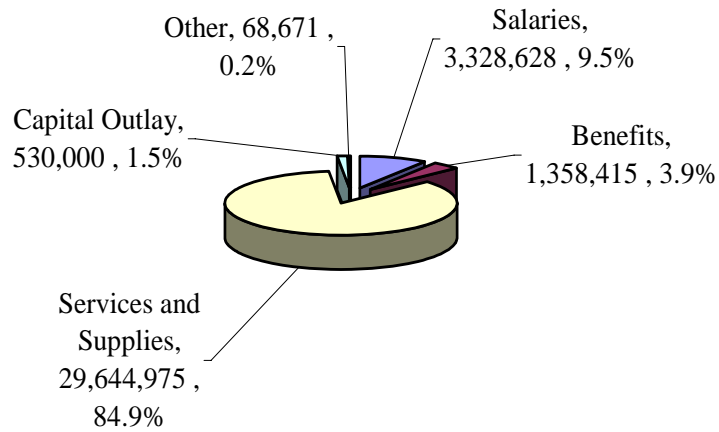


Internal Service Funds

Revenues by Source



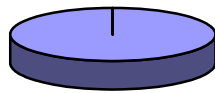
Expenses by Type



Trust Funds

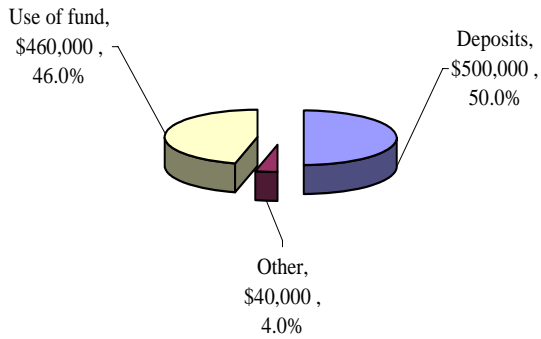
Trust Funds are used to account for assets held on behalf of outside parties or other governments on behalf of other. Not all funds receive revenue from all sources or have expenses in all areas. Only those Revenue sources and expense areas with activity are shown.

Total by Fund \$1,000,000

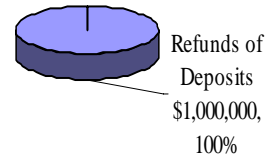


Expendable Trust Fund
\$1,000,000, 100%

Revenues by Source



Expenses by Type

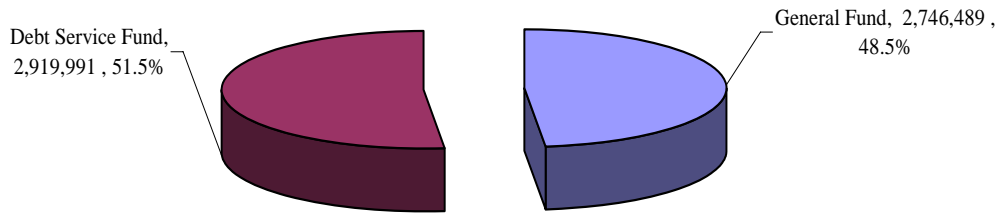


Refunds of Deposits
\$1,000,000, 100%

Redevelopment Agency #1 Funds

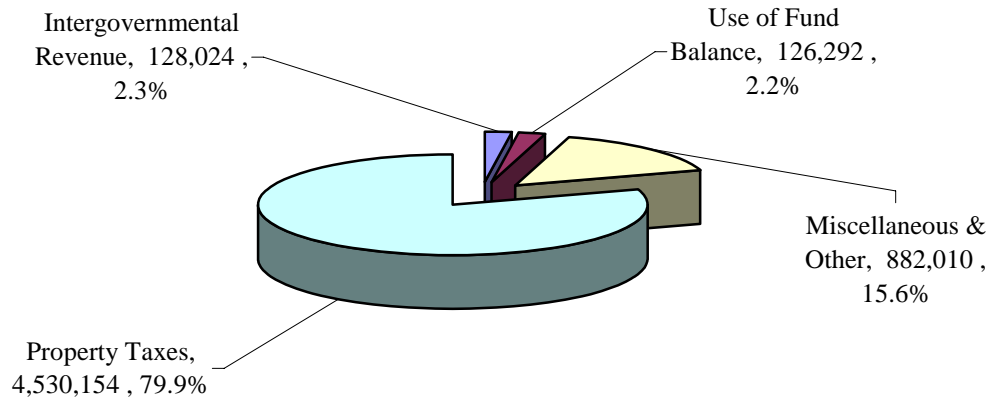
Redevelopment Agency Funds are used to account for the financing of goods or services provided by the agency or to make debt payments. Not all funds receive revenue from all sources or have expenses in all areas. Only those Revenue sources and expense areas with activity are shown.

Total by Fund
\$5,666,480

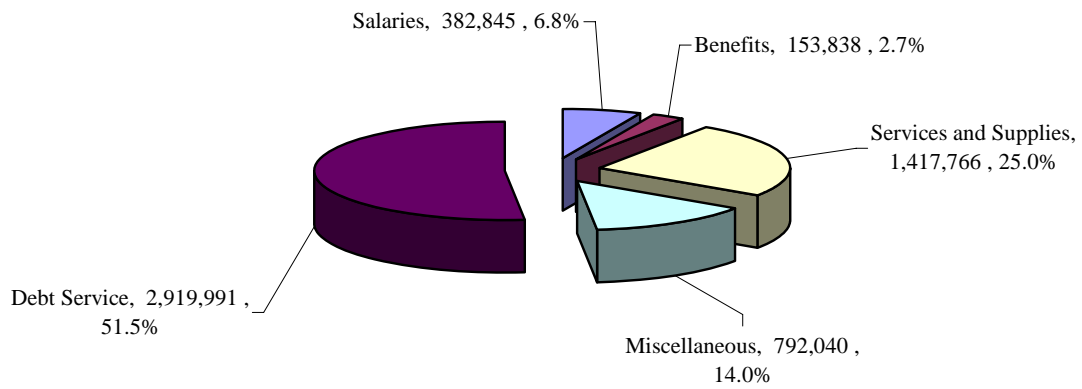


Redevelopment Agency #1 Funds

Revenues by Source

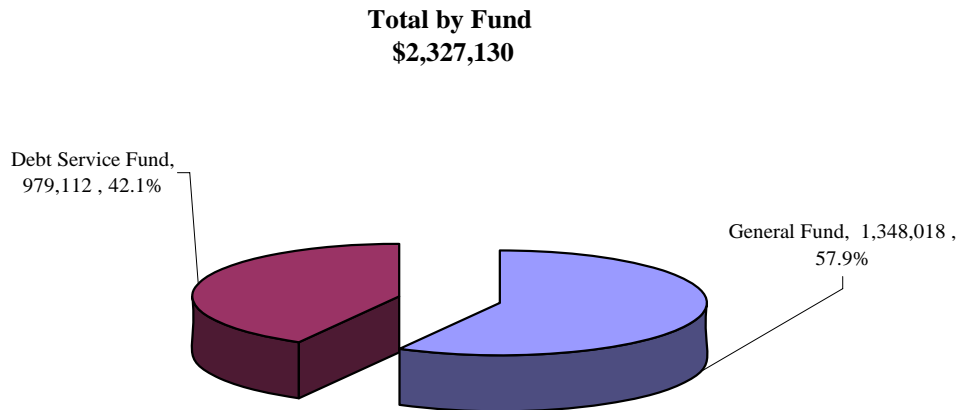


Expenses by Type



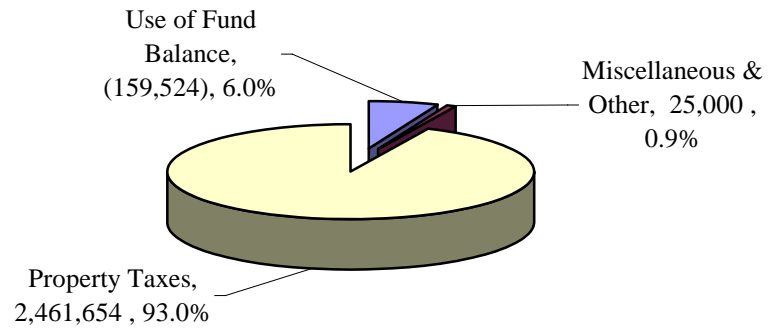
Redevelopment Agency #2 Funds

Redevelopment Agency Funds are used to account for the financing of goods or services provided by the agency or to make debt payments. Not all funds receive revenue from all sources or have expenses in all areas. Only those Revenue sources and expense areas with activity are shown.

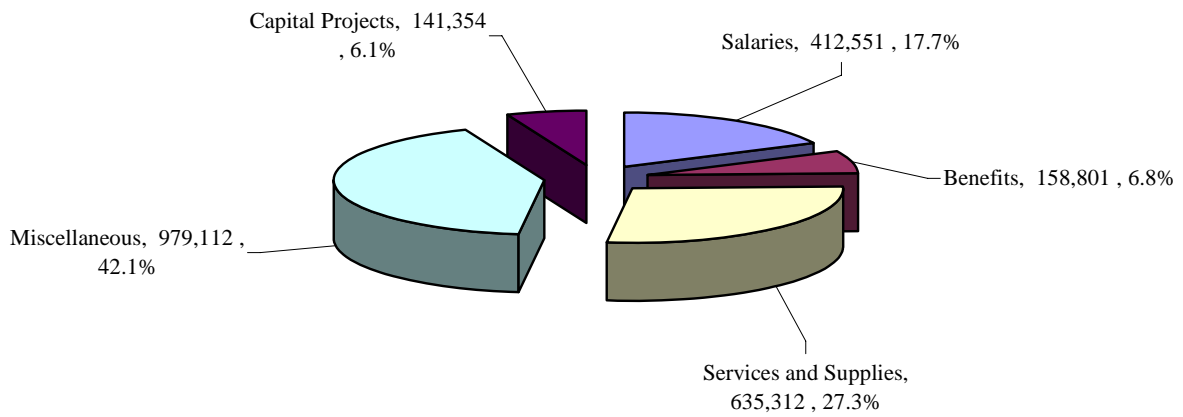


Redevelopment Agency #2 Funds

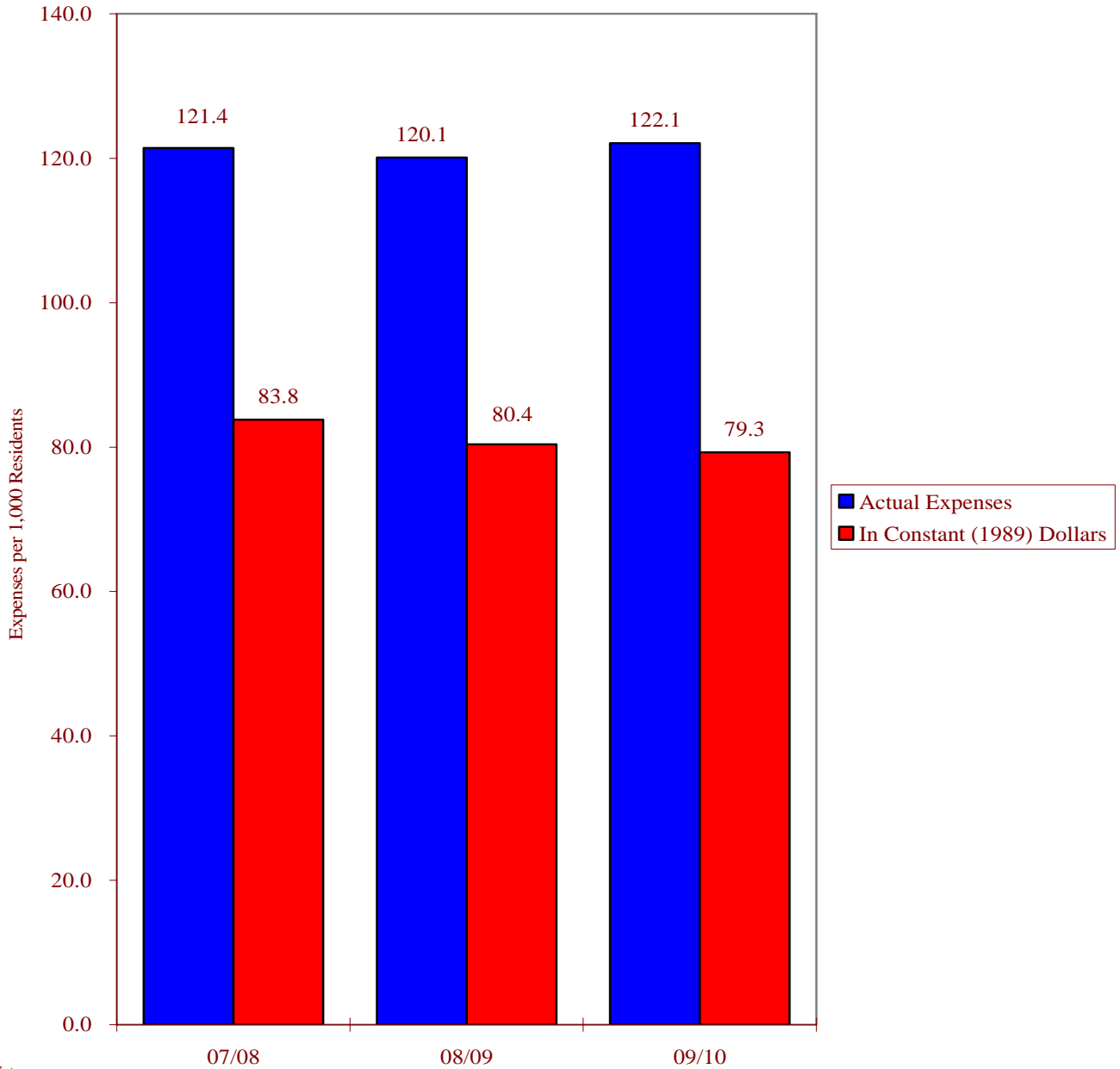
Revenues by Source



Expenses by Type

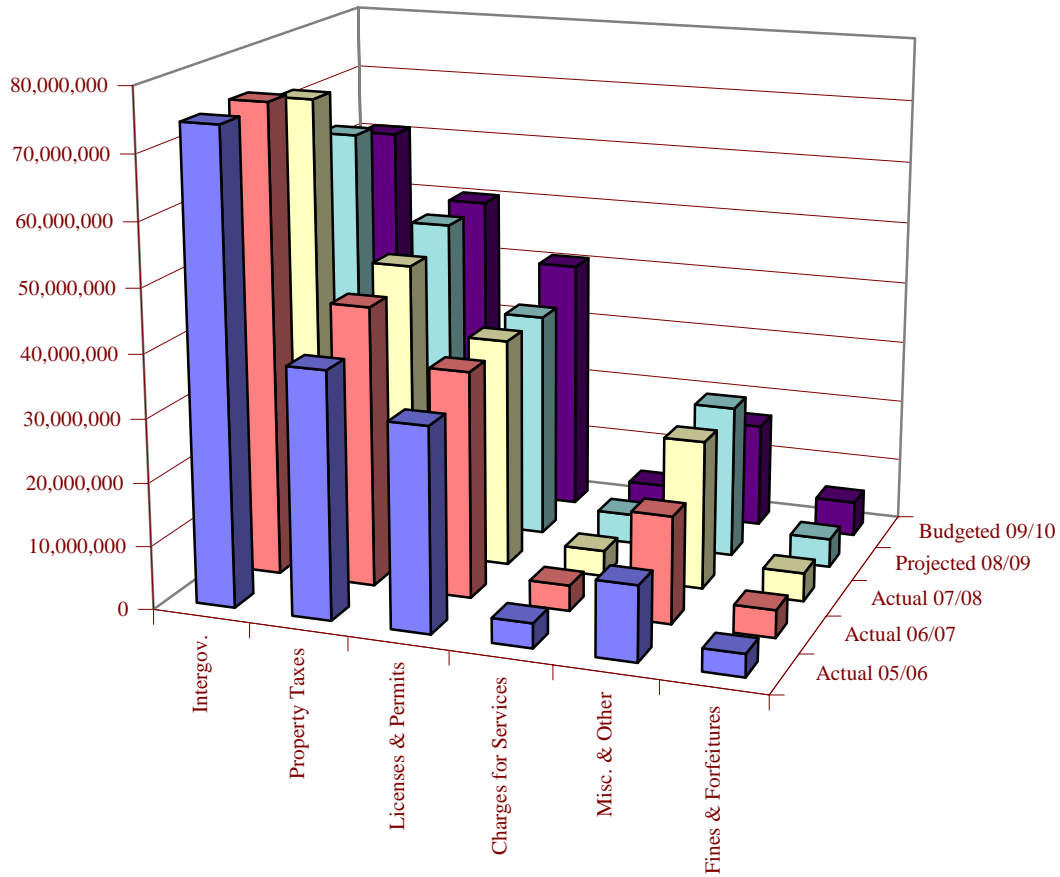


**EXPENSES PER CAPITA
FY 2007/2008 - FY 2009/2010
(Values in Thousands)**



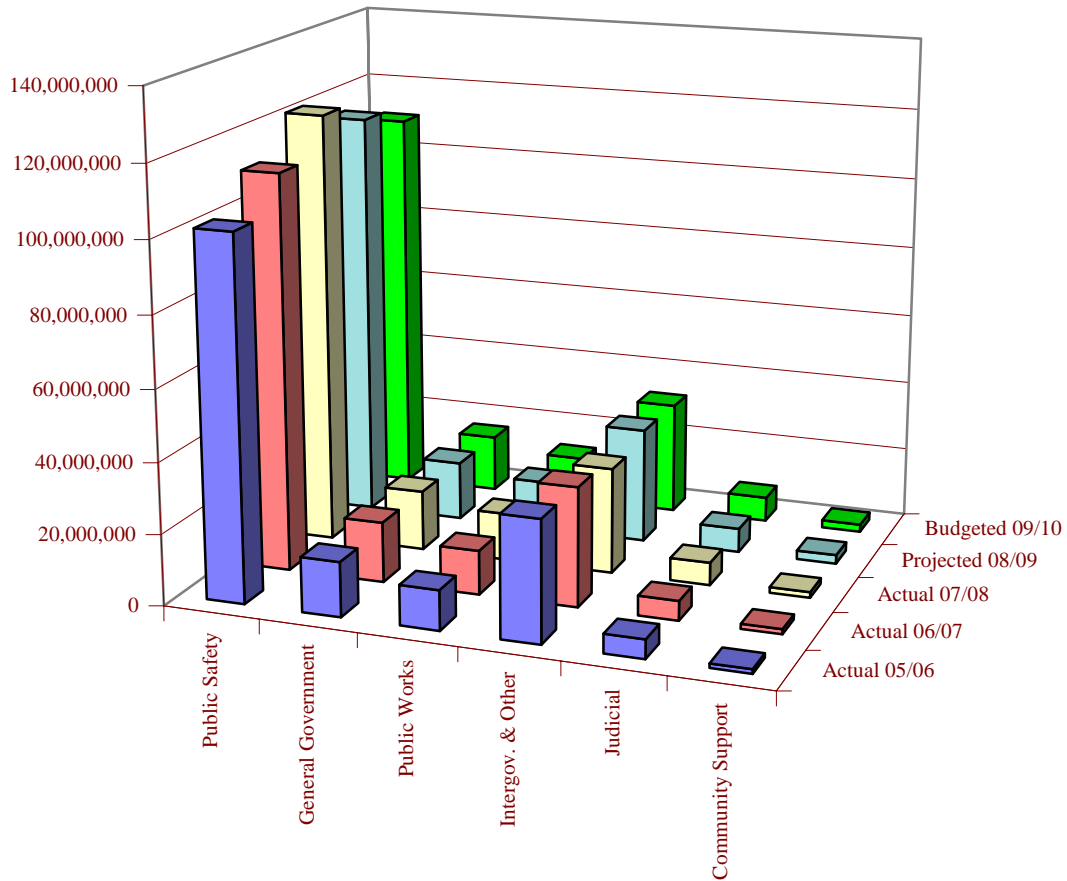
Notes:
 1. FY 07/08 is actual data; FY 08/09 is projected; and FY 09/10 is budgeted.
 2. Excludes capital outlay, capital projects, debt service, consolidated fire department, and non-departmental expenses.
 3. Adjustment for constant dollars uses annual CPI.

General Fund Major Revenues Five-Year History



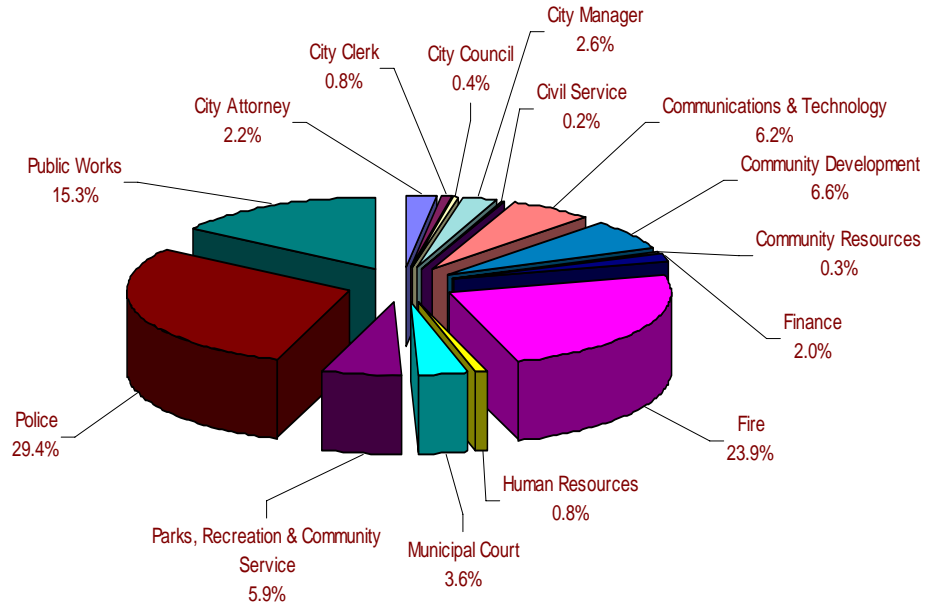
	Intergov.	Property Taxes	Licenses & Permits	Charges for Services	Misc. & Other	Fines & Forfeitures
Actual 05/06	74,197,421	38,909,583	32,138,304	3,893,987	11,835,362	3,576,364
Actual 06/07	74,701,218	44,438,035	35,874,449	4,041,548	16,929,275	4,347,193
Actual 07/08	72,339,557	47,035,412	36,427,149	4,109,739	23,600,108	4,492,220
Projected 08/09	63,671,479	50,038,361	36,232,413	4,754,125	24,364,252	4,610,000
Budgeted 09/10	60,864,102	50,382,394	40,867,900	4,664,917	16,720,418	5,525,000

General Fund Expenses Five-Year History



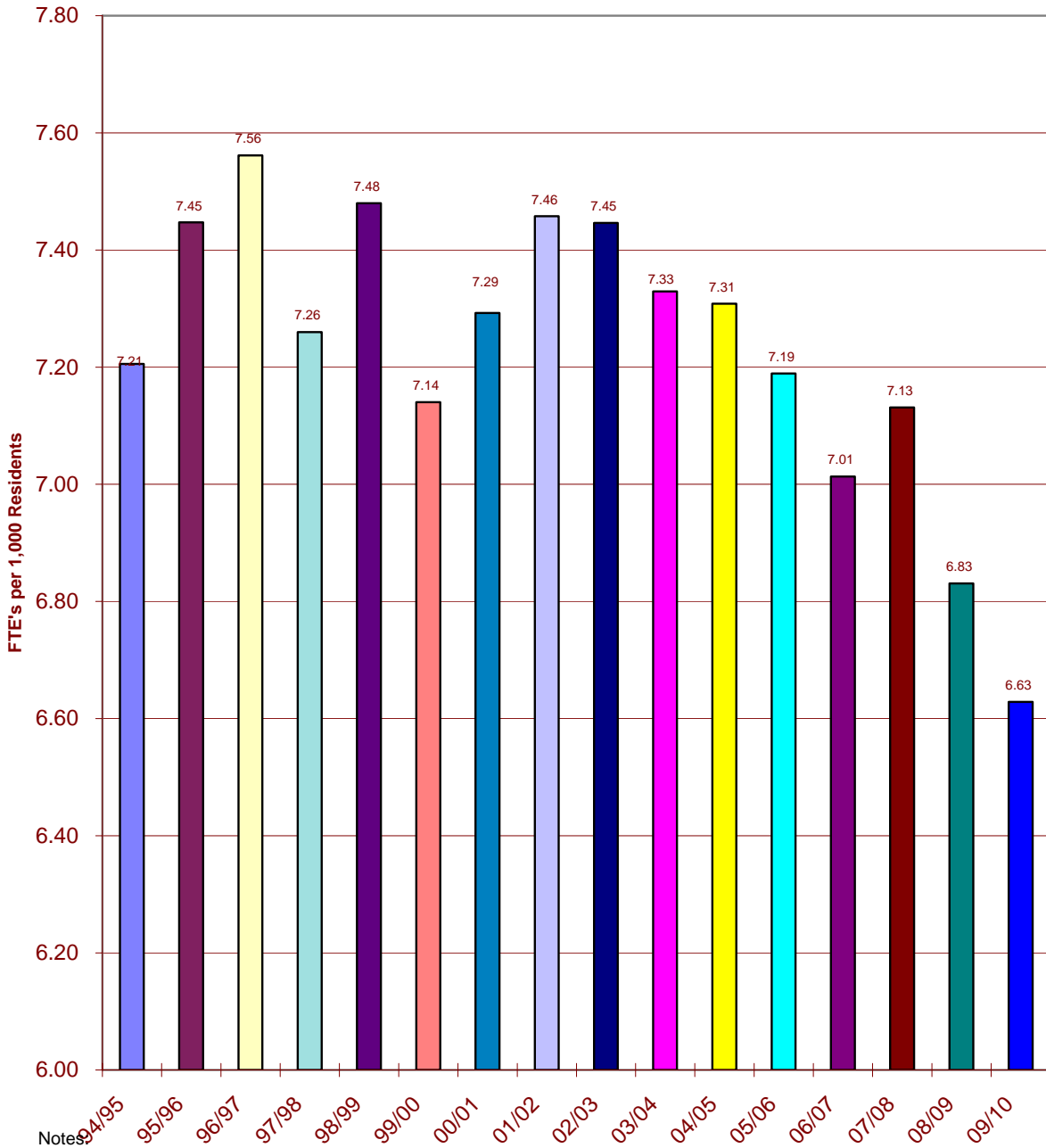
	Public Safety	General Government	Public Works	Intergov. & Other	Judicial	Community Support
Actual 05/06	101,832,717	15,447,232	11,280,032	34,069,441	5,329,249	1,258,748
Actual 06/07	111,545,635	17,009,468	12,449,948	33,590,673	5,551,760	1,436,189
Actual 07/08	122,057,664	16,898,001	13,361,298	29,923,521	6,452,189	1,648,939
Projected 08/09	115,758,674	16,736,582	13,876,673	32,604,572	6,812,843	2,506,240
Budgeted 09/10	110,220,004	16,176,332	12,634,146	31,874,957	7,028,234	2,190,357

City of Reno - Workforce by Department
Total 1,599.25 FTE's

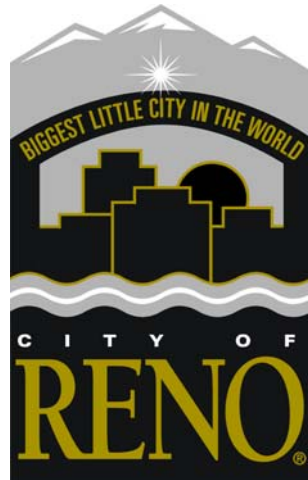


<u>CITY DEPARTMENT</u>	<u>#EMPLOYEES</u>
City Attorney	35.00
City Clerk	12.00
City Council	7.00
City Manager	41.00
Civil Service	3.00
Communications & Technology	98.75
Community Development	104.80
Community Resources	5.25
Finance	32.75
Fire	381.70
Human Resources	12.50
Municipal Court	57.50
Parks, Recreation & Community Service	93.75
Police	469.50
Public Works	244.75
Total	1,599.25

**AUTHORIZED POSITIONS (FTE's) PER CAPITA
FY 1994/95 - FY 2009/10**



- Notes:
1. FTE and Population data as of July 1 of each fiscal year.
 2. FTE's represent permanent employees only, not temporaries; excludes Redevelopment staff transferred to City in 96/97 and additional staff to supply TMFPD and TMWA contracts.



THIS PAGE FOR NOTES