

SECTION II



Budget Summary

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Summary of Revenues, Expenses & Change in Fund Balance

(1)	(2)	(3)	(4)	(5)	(6)	(7)
FUND TYPE Fund Name	Est Beg Fund Bal or Cash on Hand 7/1/2010	FY 10/11 Revenues	FY 10/11 Expenses	Net Operating Transfers In (out)	Net Change (Col 3-4+5)	Proj Ending Fund Bal or Cash on Hand 6/30/2011
CITY OF RENO						
GENERAL FUND	7,929,372 ▼	165,109,669 ▼	165,044,589 ▼	(1,929,322) ▼	(1,864,242)	6,065,130 ▼
SPECIAL REVENUE FUNDS						
CDBG Projects Funds	198,047 ▼	3,720,180 ▼	3,316,625 ▼	(398,400) ▼	5,155	203,202 ▼
Street Fund	1,295,268 ▼	17,635,870 ▼	11,736,320 ▼	(5,842,652) ▼	56,898	1,352,166 ▼
CAC Fund	30,000 ▼	2,786,726	2,766,726	-	20,000	50,000
Room Tax Fund	-	1,801,000	459,289	(1,341,711)	-	-
Court Funds	356,015	694,250	83,000	(835,647)	(224,397)	131,618
Drug Forfeiture Funds	353,332	54,000	407,332	-	(353,332)	-
Subtotal	2,232,662	26,692,026	18,769,292	(8,418,410) ▼	(495,676)	1,736,986
DEBT SERVICE FUNDS						
Ad Valorem Debt Funds	8,443,172	5,443,625	12,358,738 ▼	6,818,949	(96,164)	8,347,008
Railroad Debt Funds	8,689,432	8,196,000	10,148,501 ▼	-	(1,952,501)	6,736,931
Event Center Debt Funds	2,251,271	5,481,103	8,434,353	2,381,313	(571,937)	1,679,334
SAD Debt Funds	2,628,198	524,968	823,505	-	(298,537)	2,329,661
Subtotal	22,012,073	19,645,696	31,765,097	9,200,262	(2,919,139)	19,092,934
CAPITAL PROJECTS FUNDS (1)						
Public Works Capital Projects Fund	660,077	6,000	980,530	639,478	(335,052)	325,025
Park Capital Projects Fund	4,818,361	316,150	1,510,150	-	(1,194,000)	3,624,361
Street Impact Bond Fund	27,646,935	50,000	14,000,000	-	(13,950,000)	13,696,935
Subtotal	33,125,373	372,150	16,490,680	639,478	(15,479,052)	17,646,321
ENTERPRISE FUNDS						
Sanitary Sewer	10,789,778 ▼	45,956,967 ▼	47,975,244 ▼	211,663 ▼	(1,806,614)	8,983,164
Golf Course	64,493 ▼	969,406 ▼	1,358,096 ▼	365,000	(23,690)	40,803
Building Permit	-	3,850,774	3,636,609	-	214,165	214,165
Subtotal	10,854,271	50,777,147	52,969,949	576,663	(1,616,139)	9,238,132
INTERNAL SERVICE FUNDS						
Motor Vehicle	-	4,690,348	4,680,348	(10,000)	-	-
Risk Retention	4,741,030	2,012,363	2,565,296	(58,671)	(611,604)	4,129,426
Group Insurance	8,475,759	14,914,653	16,897,985	-	(1,983,332)	6,492,427
Worker's Compensation	-	3,400,996	3,400,996	-	-	-
Subtotal	13,216,789	25,018,360	27,544,625	(68,671)	(2,594,936)	10,621,853
TRUST FUNDS						
Performance Deposits	1,772,889	532,500	1,000,000	-	(467,500)	1,305,389
Subtotal	1,772,889	532,500	1,000,000	-	(467,500)	1,305,389
CITY OF RENO TOTAL	91,143,429	288,147,548	313,584,232	-	(25,436,684)	65,706,745
REDEVELOPMENT AGENCY #1						
General Fund	271,651	1,044,345	1,315,996	-	(271,651)	-
Extraordinary Maintenance Fund	3,798	-	3,798	-	-	-
Debt Service	2,915,100	3,278,052	3,326,806	44,164	(4,590)	2,910,510
REDEVELOPMENT AGENCY #1 TOTAL	3,190,549	4,322,397	4,646,600	44,164	(276,241)	2,910,510
REDEVELOPMENT AGENCY #2						
General Fund	2,785,419	184,076	627,222	-	(443,146)	2,342,273
Debt Service	-	837,163	837,163	-	-	-
REDEVELOPMENT AGENCY #2 TOTAL	2,785,419	1,021,239	1,464,385	-	(443,146)	2,342,273
REDEVELOPMENT AGENCY TOTAL	5,975,968	5,343,636	6,110,985	44,164	(719,387)	5,252,783
GRAND TOTAL	97,119,397	293,491,184	319,695,217	44,164	(26,156,071)	70,959,528

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

CITY OF RENO, NEVADA
Summary of Resources and Expenditures
FY 2007/2008 to FY 2010/11

	2007/2008 Actual	2008/09 Actual	2009/10 Projected	2010/11 Budgeted
RESOURCES				
Charges for Services	80,101,862.0	80,267,796.0	78,671,203	80,661,041
Property Taxes	62,492,594.0	66,603,823.0	64,162,691	63,330,728
Licenses and Permits	36,567,669	35,398,399	39,086,400	38,679,709
Intergovernmental	99,559,108	94,579,667	88,958,396	71,639,005
Miscellaneous & Other	324,436,222	156,767,901	88,427,528	34,549,453
Other Taxes	10,492,879	8,351,991	7,878,103	7,718,103
Fines and Forfeits	5,829,963	5,917,812	6,220,000	6,170,000
Beginning Fund Balance	100,943,776	76,073,608	101,776,647	67,072,369
Use of Retained Earnings Proprietary Funds	(3,282,889)	10,787,950	32,963,796	19,121,651
TOTAL RESOURCES	717,141,184	534,748,947	508,144,764	388,942,059
EXPENDITURES				
City Council	1,813,073	1,534,150	1,937,312	1,568,731
City Clerk	1,555,174	1,422,233	1,399,185	1,261,149
City Manager	6,299,327	5,969,842	5,312,872	3,910,757
Finance (1)	13,648,603	(6,311,460)	9,660,894	9,308,032
City Attorney	4,083,833	3,899,479	3,934,798	3,460,963
Human Resources	16,406,740	16,457,041	18,296,232	20,437,033
Civil Service	349,456	359,297	331,974	230,366
Community Development	12,781,340	11,688,406	8,957,151	7,035,992
Community Resources	5,258,677	8,620,138	12,114,861	6,028,281
Communications and Technology	12,805,605	11,738,549	12,429,216	10,236,256
Police	61,429,432	60,100,486	64,254,840	55,445,415
Fire	60,628,232	54,361,656	51,355,466	45,185,484
Municipal Court	6,631,426	7,299,633	7,145,508	7,018,937
Public Works (including capital projects)	135,181,590	97,730,097	102,670,946	79,287,203
Parks, Recreation and Community Services	20,067,188	20,646,821	20,410,226	15,167,222
Non-Departmental	282,127,880	137,455,932	120,860,914	77,513,478
Ending Fund Balance	76,073,608	101,776,647	67,072,369	45,846,760
TOTAL EXPENDITURES	717,141,184	534,748,947	508,144,764	388,942,059

Summary of Resources By Type and Fund

Revenue Source	2008/09 Actual	2009/10 Projected	2010/11 Budgeted	% of Total
CITY OF RENO				
Charges for Services	80,267,796	78,671,203	80,661,041	23.5%
Property Taxes	66,603,823	64,162,691	63,330,728	18.5%
Licenses & Permits	35,398,399	39,086,400	38,679,709	11.3%
Intergovernmental	94,579,667	88,958,396	71,639,005	20.9%
Use of Fund Balance	(14,915,089)	67,668,074	40,347,250	11.8%
Miscellaneous & Other	156,767,901	88,427,528	34,549,453	10.1%
Other Taxes	8,351,991	7,878,103	7,718,103	2.2%
Fines and Forfeitures	5,917,812	6,220,000	6,170,000	1.8%
CITY OF RENO TOTAL	432,972,300	441,072,395	343,095,289	100.0%
REDEVELOPMENT AGENCY				
Property Taxes	7,332,566	6,820,970	4,287,791	70.2%
Miscellaneous & Other	4,315,310	1,438,904	971,985	15.9%
Use of Fund Balance	(12,655,874)	3,011,426	723,185	11.8%
Intergovernmental	10,367,118	128,024	128,024	2.1%
REDEVELOPMENT AGENCY TOTAL	9,359,120	11,399,324	6,110,985	100.0%
GRAND TOTAL	442,331,420	452,471,719	349,206,274	

Revenues by Fund Type Budgeted for 2010/11

Revenue Source	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Department Total
CITY OF RENO								
Charges for Services	9,818,384	-	-	-	47,465,676	23,376,981	-	80,661,041
Property Taxes	47,893,270	14,254,737	1,182,721	-	-	-	-	63,330,728
Licenses & Permits	38,604,709	75,000	-	-	-	-	-	38,679,709
Intergovernmental	54,982,961	7,791,592	8,864,452	-	-	-	-	71,639,005
Use of Fund Balance	1,864,242	495,676	2,919,139	15,479,052	13,926,705	5,194,936	467,500	40,347,250
Miscellaneous & Other	12,311,113	2,740,697	13,180,682	1,647,611	2,495,471	1,641,379	532,500	34,549,453
Other Taxes	-	1,800,000	5,618,103	300,000	-	-	-	7,718,103
Fines and Forfeitures	4,490,000	30,000	-	-	1,650,000	-	-	6,170,000
CITY OF RENO TOTAL	169,964,679	27,187,702	31,765,097	17,426,663	65,537,852	30,213,296	1,000,000	343,095,289
REDEVELOPMENT AGENCY								
Property Taxes	182,576	-	4,105,215	-	-	-	-	4,287,791
Intergovernmental	128,024	-	-	-	-	-	-	128,024
Use of Fund Balance	714,797	-	4,590	3,798	-	-	-	723,185
Miscellaneous & Other	917,821	-	54,164	-	-	-	-	971,985
TOTAL	1,943,218	-	4,163,969	3,798	-	-	-	6,110,985
GRAND TOTAL	171,907,897	27,187,702	35,929,066	17,430,461	65,537,852	30,213,296	1,000,000	349,206,274

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 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	5,519,366	4,066,407	-	-	47,566,795	23,115,229	-	80,267,797
Property Taxes	50,632,981	11,413,408	4,557,434	-	-	-	-	66,603,823
Licenses & Permits	35,308,525	89,874	-	-	-	-	-	35,398,399
Intergovernmental	63,474,386	11,221,549	9,167,714	8,092,829	2,623,189	-	-	94,579,667
Use of Fund Balance	4,386,039	2,950,343	1,744,678	(35,106,814)	19,040,005	(8,259,191)	329,849	(14,915,091)
Miscellaneous & Other	22,554,145	18,956,078	41,896,685	54,971,773	11,540,128	6,223,805	625,288	156,767,902
Other Taxes	-	1,868,063	5,812,357	671,571	-	-	-	8,351,991
Fines and Forfeitures	4,050,660	38,143	-	-	1,829,009	-	-	5,917,812
CITY OF RENO TOTAL	185,926,102	50,603,865	63,178,868	28,629,359	82,599,126	21,079,843	955,137	432,972,300
REDEVELOPMENT AGENCY								
Property Taxes	2,432,723	-	4,899,843	-	-	-	-	7,332,566
Intergovernmental	128,024	-	-	10,239,094	-	-	-	10,367,118
Use of Fund Balance	(1,593,201)	-	(1,063,570)	(9,999,103)	-	-	-	(12,655,874)
Miscellaneous & Other	3,377,523	-	864,654	73,133	-	-	-	4,315,310
TOTAL	4,345,069	-	4,700,927	313,124	-	-	-	9,359,120
GRAND TOTAL	190,271,171	50,603,865	67,879,795	28,942,483	82,599,126	21,079,843	955,137	442,331,420

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 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	4,153,462	3,856,871	-	-	47,411,555	23,249,315	-	78,671,203
Property Taxes	50,382,394	12,546,989	1,233,308	-	-	-	-	64,162,691
Licenses & Permits	39,011,400	75,000	-	-	-	-	-	39,086,400
Intergovernmental	61,048,332	13,661,887	8,864,452	2,955,562	2,428,163	-	-	88,958,396
Use of Fund Balance	2,137,678	3,483,731	6,584,914	24,433,598	24,113,645	6,017,008	897,500	67,668,074
Miscellaneous & Other	21,431,284	21,431,130	23,586,434	5,418,088	8,991,906	7,466,186	102,500	88,427,528
Other Taxes	-	1,800,000	5,618,103	460,000	-	-	-	7,878,103
Fines and Forfeitures	4,490,000	30,000	-	-	1,700,000	-	-	6,220,000
CITY OF RENO TOTAL	182,654,550	56,885,608	45,887,211	33,267,248	84,645,269	36,732,509	1,000,000	441,072,395
REDEVELOPMENT AGENCY								
Property Taxes	3,126,907	-	3,694,063	-	-	-	-	6,820,970
Intergovernmental	128,024	-	-	-	-	-	-	128,024
Use of Fund Balance	2,165,006	-	387,305	459,115	-	-	-	3,011,426
Miscellaneous & Other	1,257,074	-	10,000	171,830	-	-	-	1,438,904
TOTAL	6,677,011	-	4,091,368	630,945	-	-	-	11,399,324
GRAND TOTAL	189,331,561	56,885,608	49,978,579	33,898,193	84,645,269	36,732,509	1,000,000	452,471,719

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	2008/2009 Actual	2009/2010 Projected	2010/2011 Budgeted	% of Total
CITY OF RENO				
City Council	1,534,150	1,937,312	1,568,731	0.5%
City Clerk	1,422,233	1,399,185	1,261,149	0.4%
City Manager	5,969,842	5,312,872	3,910,757	1.1%
Finance	(6,311,460)	9,660,894	9,308,032	2.7%
City Attorney	3,899,479	3,934,798	3,460,953	1.0%
Human Resources	16,457,041	18,296,232	20,437,033	6.0%
Civil Service	359,297	331,974	230,366	0.1%
Community Development	11,688,406	8,957,151	7,035,992	2.1%
Community Resources	8,620,138	12,114,861	6,028,281	1.8%
Communications & Technology	11,738,549	12,429,216	10,236,256	3.0%
Police	60,100,486	64,254,840	55,445,415	16.2%
Fire	54,361,656	51,355,466	45,185,484	13.2%
Municipal Court	7,299,633	7,145,508	7,018,937	2.0%
Public Works (including capital projects)	97,730,097	102,670,946	79,287,203	23.1%
Parks, Recreation & Community Services	20,646,821	20,410,226	15,167,222	4.4%
Non-Departmental	137,455,932	120,860,914	77,513,478	22.6%
CITY OF RENO TOTAL	432,972,300	441,072,395	343,095,289	100%
REDEVELOPMENT AGENCY	9,359,120	11,399,324	6,110,985	100%
GRAND TOTAL	442,331,420	452,471,719	349,206,274	

Expenditures by Fund Type Budgeted for 2010/11

Expenditure Source	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Department Total
CITY OF RENO								
City Council	1,109,442	459,289	-	-	-	-	-	1,568,731
City Clerk	1,261,149	-	-	-	-	-	-	1,261,149
City Manager	3,910,757	-	-	-	-	-	-	3,910,757
Finance	2,556,700	-	-	-	785,040	5,966,292	-	9,308,032
City Attorney	3,460,953	-	-	-	-	-	-	3,460,953
Human Resources	3,539,048	-	-	-	-	16,897,985	-	20,437,033
Civil Service	230,366	-	-	-	-	-	-	230,366
Community Development	3,399,383	-	-	-	3,636,609	-	-	7,035,992
Community Resources	-	6,028,281	-	-	-	-	-	6,028,281
Communications & Technology	10,236,256	-	-	-	-	-	-	10,236,256
Police	55,445,415	-	-	-	-	-	-	55,445,415
Fire	45,185,484	-	-	-	-	-	-	45,185,484
Municipal Court	6,935,937	83,000	-	-	-	-	-	7,018,937
Public Works (including capital projects)	9,612,553	11,736,320	-	14,980,530	38,277,452	4,680,348	-	79,287,203
Parks, Recreation & Community Services	12,580,654	-	-	1,510,150	1,076,418	-	-	15,167,222
Non-Departmental	10,500,582	8,880,812	31,765,097	935,983	21,762,333	2,668,671	1,000,000	77,513,478
CITY OF RENO TOTAL	169,964,679	27,187,702	31,765,097	17,426,663	65,537,852	30,213,296	1,000,000	343,095,289
REDEVELOPMENT AGENCY	1,943,218	-	4,163,969	3,798	-	-	-	6,110,985
GRAND TOTAL	171,907,897	27,187,702	35,929,066	17,430,461	65,537,852	30,213,296	1,000,000	349,206,274

Expenditures by Fund Type Projected 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	1,323,185	614,127	-	-	-	-	-	1,937,312
City Clerk	1,399,185	-	-	-	-	-	-	1,399,185
City Manager	4,051,161	1,261,711	-	-	-	-	-	5,312,872
Finance	2,708,030	-	-	-	844,929	6,107,935	-	9,660,894
City Attorney	3,934,798	-	-	-	-	-	-	3,934,798
Human Resources	1,432,864	-	-	-	-	16,863,368	-	18,296,232
Civil Service	331,974	-	-	-	-	-	-	331,974
Community Development	2,169,421	-	-	-	6,787,730	-	-	8,957,151
Community Resources	-	12,114,861	-	-	-	-	-	12,114,861
Communications & Technology	-	-	-	-	7,119,980	5,309,236	-	12,429,216
Police	64,254,840	-	-	-	-	-	-	64,254,840
Fire	51,355,466	-	-	-	-	-	-	51,355,466
Municipal Court	6,962,508	183,000	-	-	-	-	-	7,145,508
Public Works (including capital projects)	11,896,993	14,293,330	-	24,510,378	47,043,275	4,926,970	-	102,670,946
Parks, Recreation & Community Services	-	18,211,430	-	1,092,270	1,106,526	-	-	20,410,226
Non-Departmental	30,834,125	10,207,149	45,887,211	7,664,600	21,742,829	3,525,000	1,000,000	120,860,914
CITY OF RENO TOTAL	182,654,550	56,885,608	45,887,211	33,267,248	84,645,269	36,732,509	1,000,000	441,072,395
REDEVELOPMENT AGENCY	6,677,011	-	4,091,368	630,945	-	-	-	11,399,324
GRAND TOTAL	189,331,561	56,885,608	49,978,579	33,898,193	84,645,269	36,732,509	1,000,000	452,471,719

Expenditures by Fund Type Actual 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	1,232,420	301,730	-	-	-	-	-	1,534,150
City Clerk	1,422,233	-	-	-	-	-	-	1,422,233
City Manager	4,970,572	999,270	-	-	-	-	-	5,969,842
Finance	2,377,684	-	-	-	839,012	(9,528,156)	-	(6,311,460)
City Attorney	3,899,479	-	-	-	-	-	-	3,899,479
Human Resources	1,416,938	-	-	-	-	15,040,103	-	16,457,041
Civil Service	359,297	-	-	-	-	-	-	359,297
Community Development	2,513,702	-	-	-	9,174,704	-	-	11,688,406
Community Resources	-	8,620,138	-	-	-	-	-	8,620,138
Communications & Technology	-	-	-	-	6,354,548	5,384,001	-	11,738,549
Police	60,100,486	-	-	-	-	-	-	60,100,486
Fire	54,361,656	-	-	-	-	-	-	54,361,656
Municipal Court	6,617,523	682,110	-	-	-	-	-	7,299,633
Public Works (including capital projects)	13,399,388	15,038,705	-	20,390,754	43,604,261	5,296,990	-	97,730,098
Parks, Recreation & Community Services	-	16,333,098	-	3,190,767	1,122,956	-	-	20,646,821
Non-Departmental	33,254,724	8,628,814	63,178,868	5,047,838	21,503,645	4,886,905	955,137	137,455,931
CITY OF RENO TOTAL	185,926,102	50,603,865	63,178,868	28,629,359	82,599,126	21,079,843	955,137	432,972,300
REDEVELOPMENT AGENCY	4,345,069	-	4,700,927	313,124	-	-	-	9,359,120
GRAND TOTAL	190,271,171	50,603,865	67,879,795	28,942,483	82,599,126	21,079,843	955,137	442,331,420

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

TOTAL BY FUNCTION	6/30/2009	2009/10	2010/2011
	Actual	Projected	Projected
CITY OF RENO			
General Government	182.25	182.25	126.00
Judicial	58.50	58.50	58.50
Public Safety	948.83	948.83	857.00
Public Works	196.11	196.11	135.55
Sanitation	-	-	-
Health (Animal Services)*	-	-	-
Welfare	-	-	-
Culture & Recreation	291.10	257.75	242.00
Community Support	113.35	113.35	47.50
Utility Enterprise	76.29	76.29	71.85
CITY OF RENO TOTAL	<u>1,866.43</u>	<u>1,833.08</u>	<u>1,538.40</u>
REDEVELOPMENT AGENCY			
Public Works	9.00	5.00	1.50
GRAND TOTAL	<u>1,875.43</u>	<u>1,838.08</u>	<u>1,539.90</u>

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.

2009/2010 Projected and 2010-2011 budgete have been reduced for vacancies

Changes in Authorized Staffing Levels For FY 2010/11

REGULAR POSITIONS

Due to economic conditions no new positions were authorized for fiscal year 2010/2011

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	0.00
Parks, Recreation and Community Service	173.00
Police	5.00
Public Works	20.00
Total Temporaries	198.00

Budget Summary – Revenues

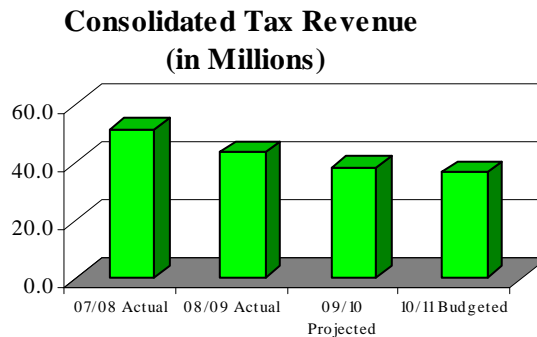
The City's budget for 2010/11 totals \$343.1 million, an 16.4% decrease over the adopted budget for 2009/10. With the current and continuing downturn in the economy, the City is experiencing a decrease in consolidated tax, interest earnings and grants. In addition, the City is not committing to large capital projects and has completed those budgeted in prior years.

Revenues

The City, (excluding the Redevelopment Agency) expects to receive \$343.1 million in revenues in 2010/11, of which \$170 million (50.4%) will flow into the General Fund. The remaining \$173.1 million will flow into other funds, primarily for capital projects and support for building permit and sewer enterprise funds. The City anticipates using \$40.3 million in fund balance in a number of Funds. The four major revenue sources for the City are described further below:

Consolidated Tax Revenue

Consolidated Tax revenues include sales and use taxes, cigarette and liquor taxes, motor vehicle privilege, 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.

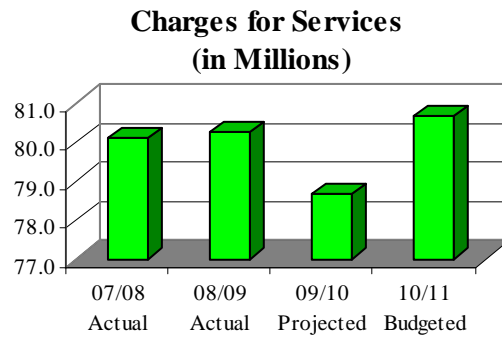


The State-wide sales and use tax rate totals 6.85%, of which 2.25% is for the City/County Relief Tax is distributed to the cities and counties throughout the State. The County also has a rate of 0.875% for specific County-wide projects. In Fiscal Year 2009/10, the Legislature increased the local school 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. Consolidated Tax revenue are accounted for in the General Fund.

Charges for Services

Service Charges are the largest single revenue source for the City. Enterprise Fund Service Charges account for 60% of total charges for services, which include sewer fees for the operation and/or expansion of the City's sewer system; golf fees for the operation and maintenance of the City owned golf course, and building permit fees. Internal Service Fund Service Charges account for 30% of the total charges for services which include the City's self funded medical plan, motor vehicle, risk retention and workers compensation. General Fund Service Charges account for 10% of total charges for services which include public safety service charges, public works service charges, municipal court service charges, parks & recreation service charges and general administrative fees.



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.

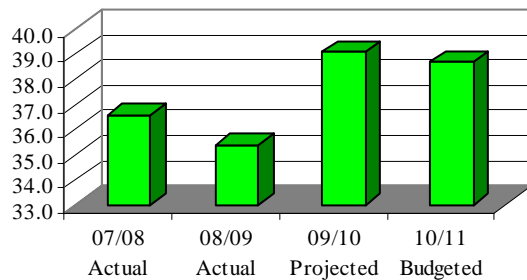
Step 1	PY's Ad Valorem Revenue Base	×	1.06 (6% growth)	+	Value of Property on PY'S Tax Roll	×	100 =	Base Tax Rate
Greater of:				Revenue				
Step 2	Base Rate from Step 1 or PY's Base Tax Rate	×	CY Assessed Value	+	Allowed Ad Valorem Revenue Base	+	Allowed by Voter or Legislative Overrides	Total Allowed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

Licenses & Permits
(in Millions)



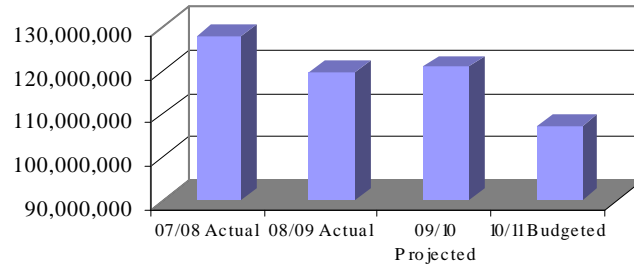
Budget Summary – Expenses

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, Fire and Dispatch services which are budgeted in the General Fund.

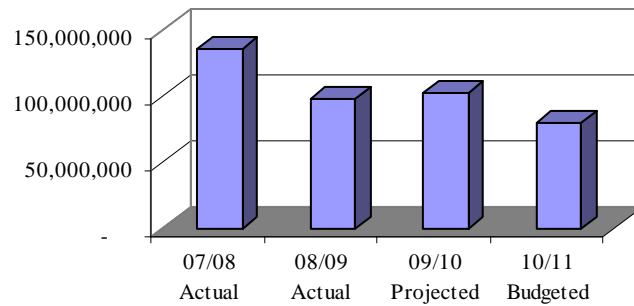
Public Safety and Health



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.

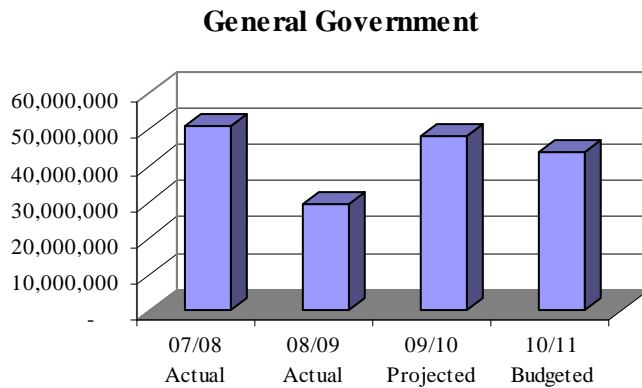
Public Works and Utilities



General Government

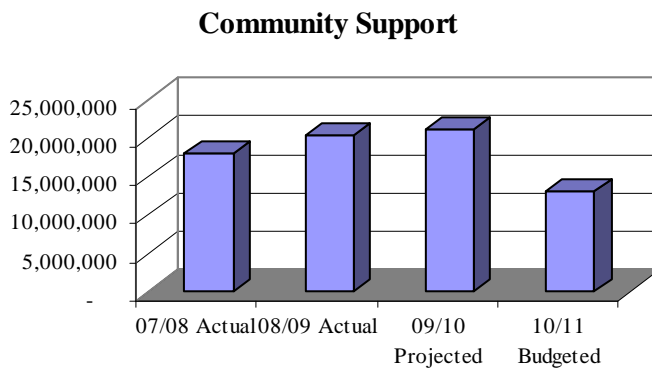
General Government includes the City Council, City Manager's Office, City Clerk's Office, Finance, Human Resources, Civil Service, Communications and Technology and the City Attorney's Office. These departments are funded through the General Fund although some services and/or personnel are partially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

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.)



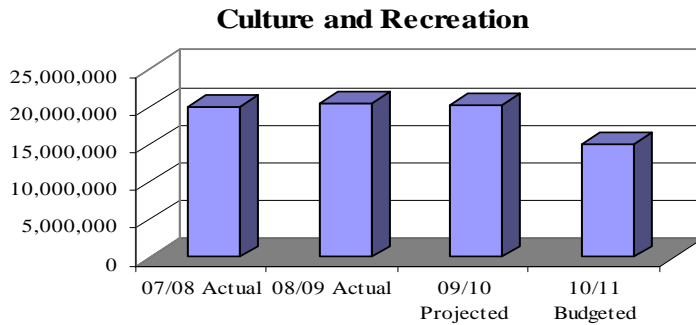
Community Support

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



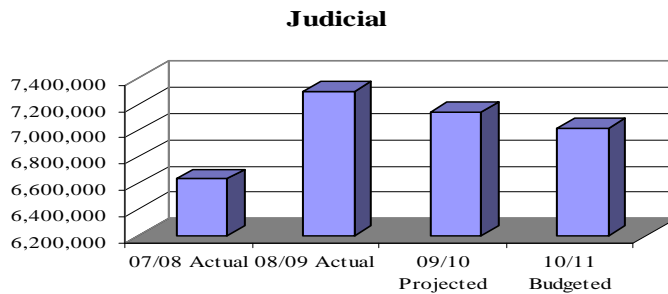
Culture and Recreation

Culture and Recreation includes the Parks, Recreation and Community Services (PRCS) Department funded through the General Fund, 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.



Judicial

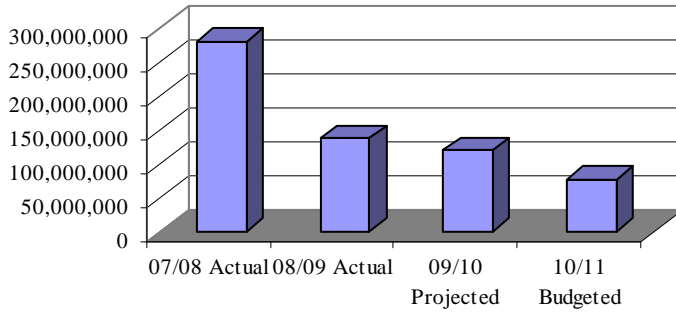
The judicial function includes the operation of the Municipal Court. 100% of operations are funded by the General Fund; although certain operating and capital costs may be funded through two special revenue funds allowed by state statute for specific purposes.



Debt Service & Other Use

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. Also includes various contingency accounts in the General Fund, refunds of performance deposits, payments to the Retiree's Insurance Trust Fund, and Depreciation costs.

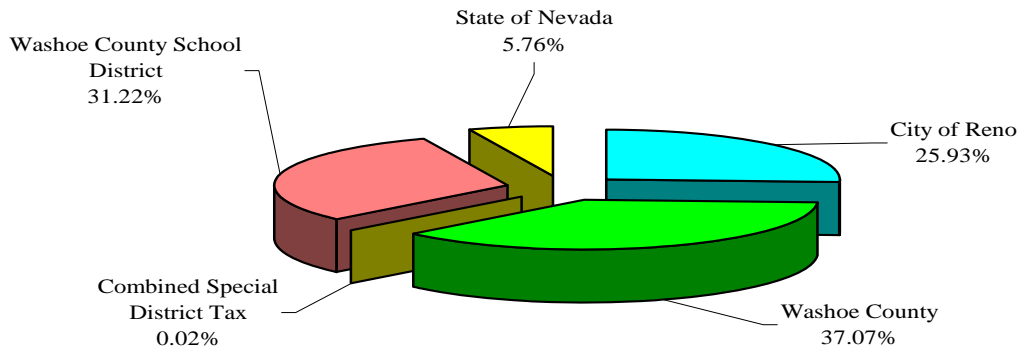
Debt Service & Other Uses



Distribution of Property Tax Dollars

The total overlapping tax rate for 2010/11 (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



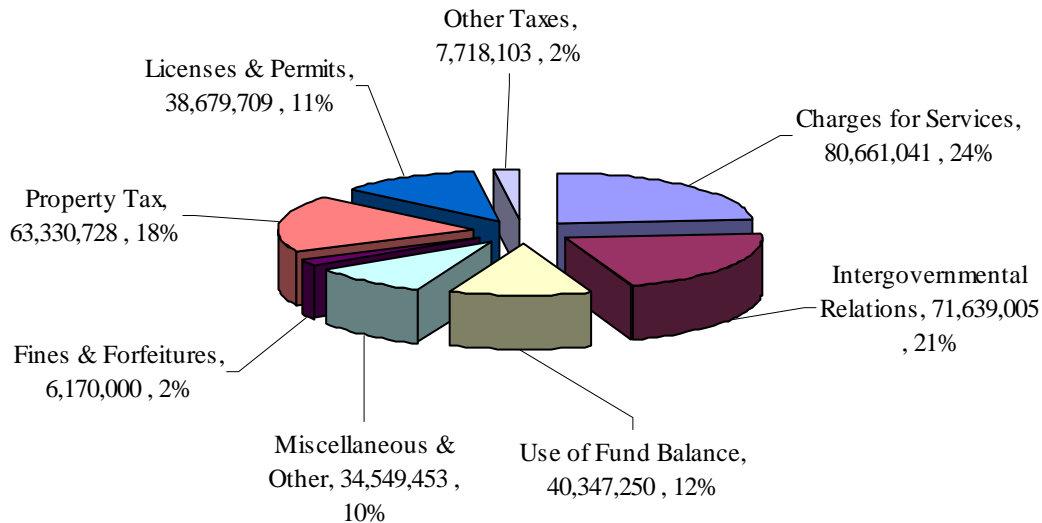
The Tax Rates are noted below:

Taxing Agency	Tax Rates 2010/2011	Tax Rates 2009/2010	Tax Rates 2008/2009
City of Reno Property Tax	0.9456	0.9456	0.9456
County Tax Rate	1.3517	1.3517	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	0.0005
Total Tax Rate:	3.6463	3.6463	3.6463

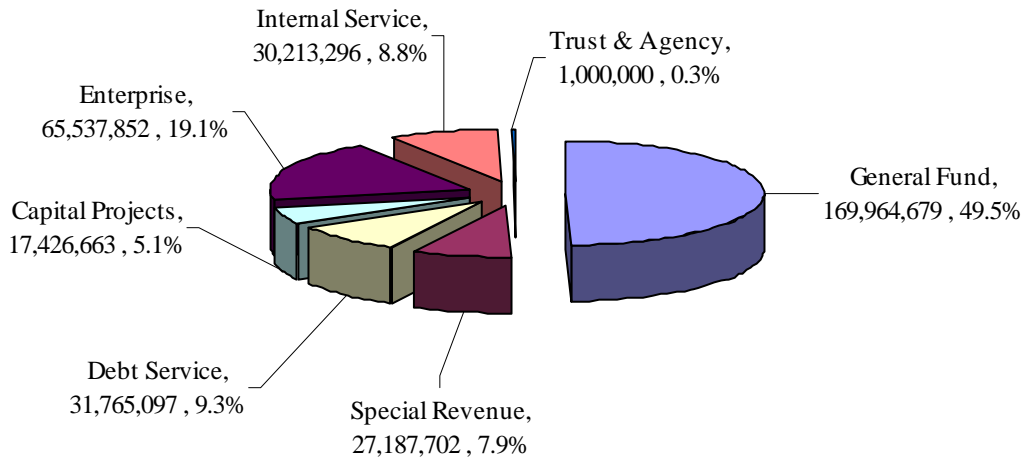
Summary Charts – All Funds

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
\$343,095,289

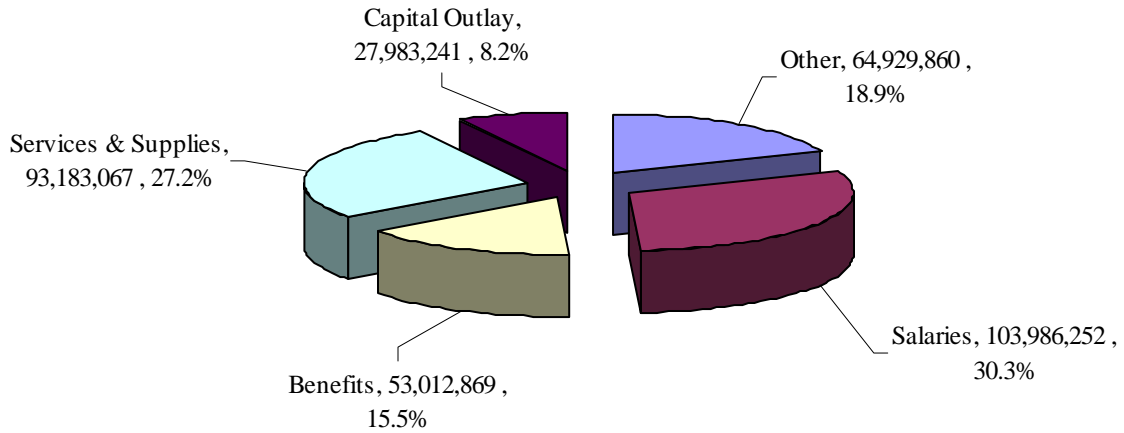


All Expenses by Fund
\$343,095,289

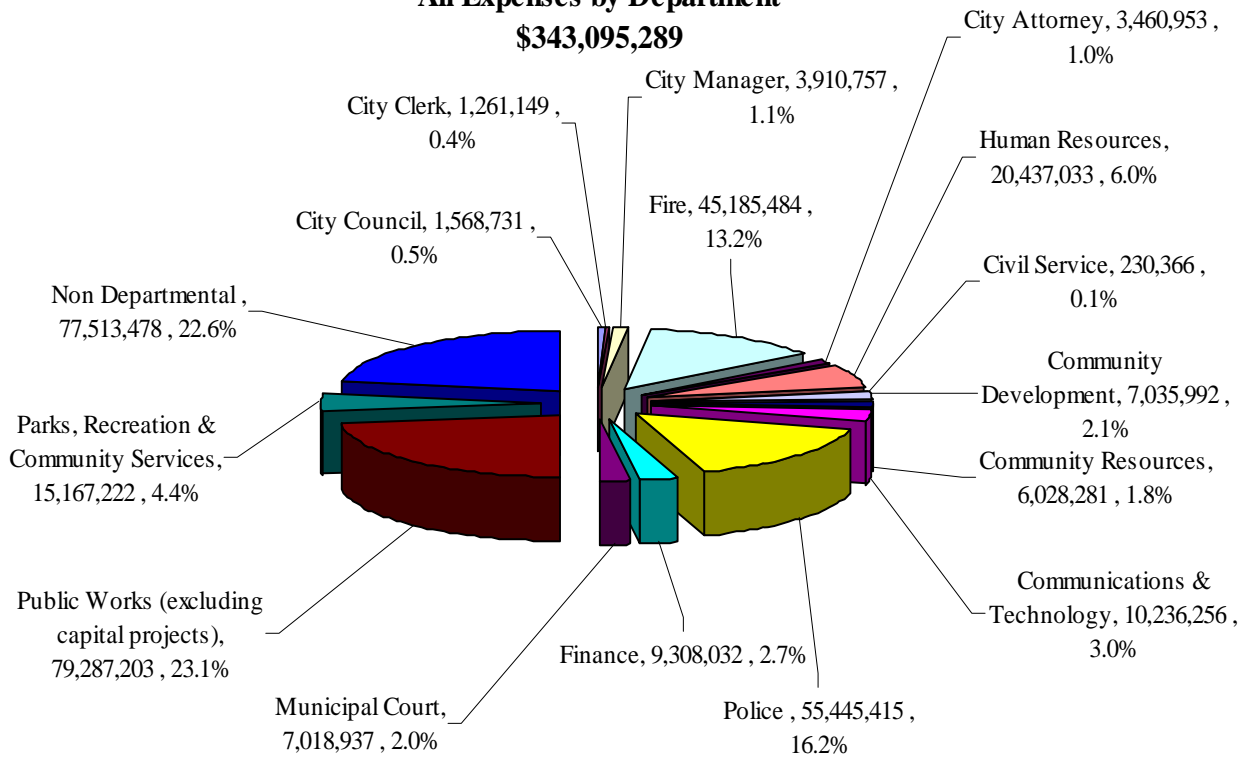


All Funds

**All Expenses by Type
\$343,095,289**



**All Expenses by Department
\$343,095,289**

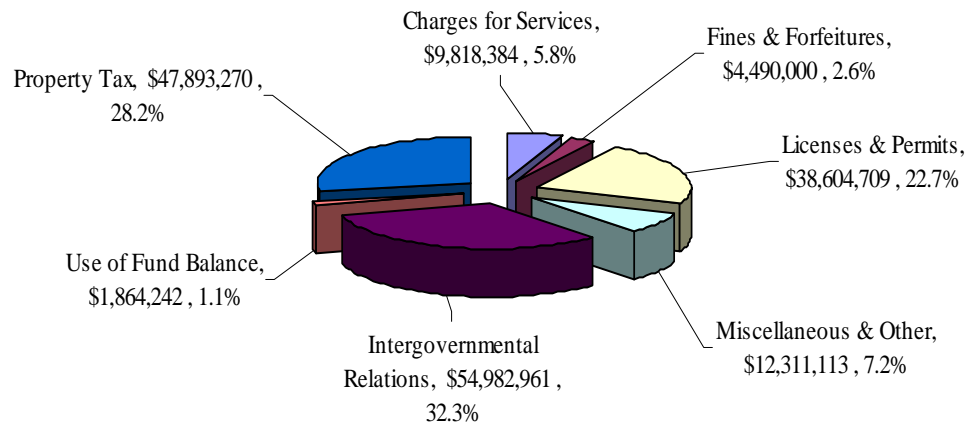


General Fund

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.

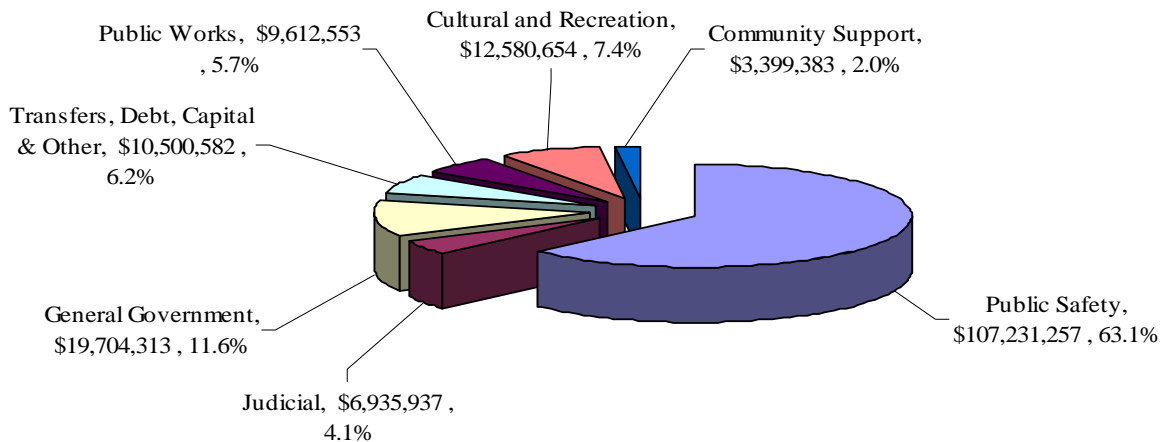
Revenues by Source

\$169,964,679

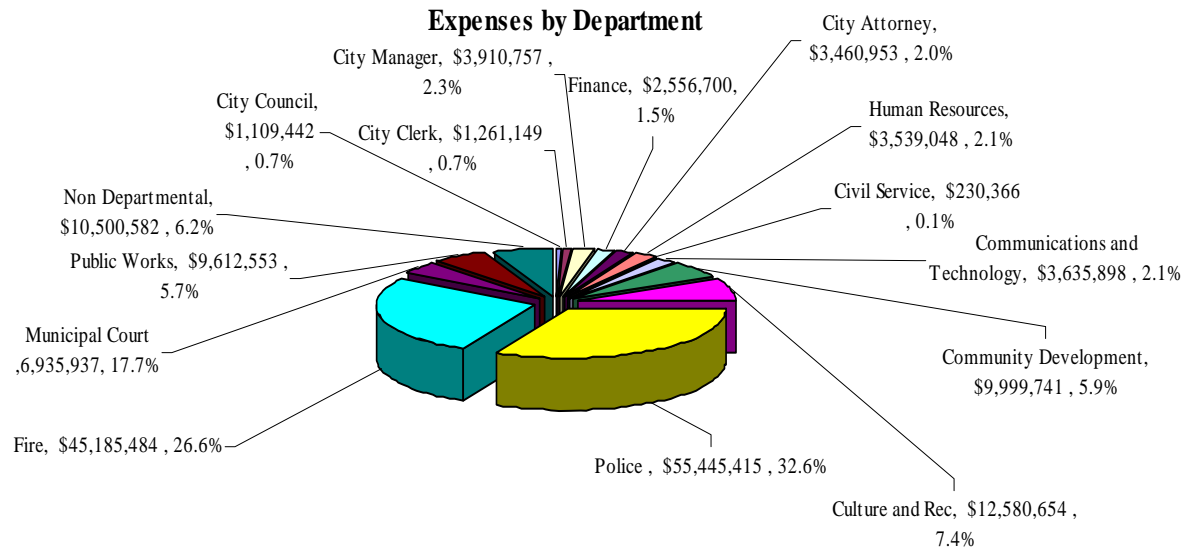


Expenses by Function

\$169,964,679



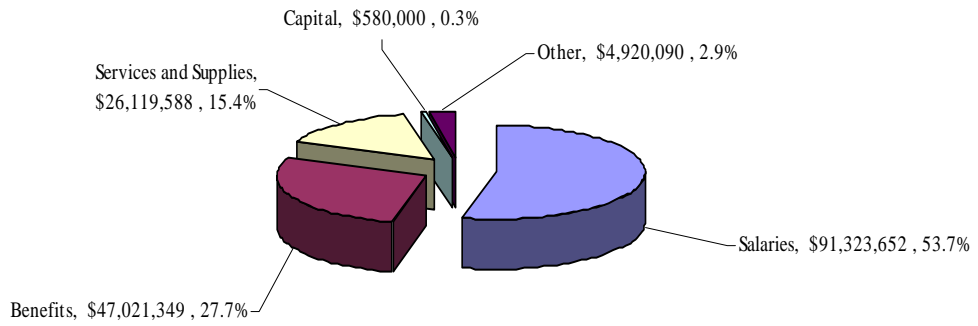
General Fund



<u>Department</u>	<u>Expense Amount</u>
City Council	\$ 1,109,442
City Clerk	\$ 1,261,149
City Manager	\$ 3,910,757
Finance	\$ 2,556,700
City Attorney	\$ 3,460,953
Human Resources	\$ 3,539,048
Civil Service	\$ 230,366
Communications & Technology	\$ 3,635,898
Community Development	\$ 9,999,741
Culture & Recreation	\$ 12,580,654
Police	\$ 55,445,415
Fire	\$ 45,185,484
Municipal Court	\$ 6,935,937
Public Works	\$ 9,612,553
Non Departmental	\$ 10,500,582
Total	169,964,679

General Fund

Expenses by Type

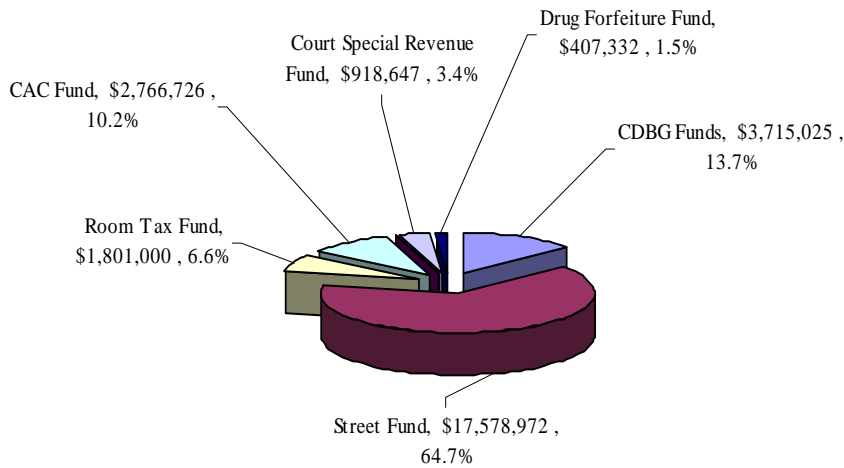


Type of Expense	Amount
Salaries	\$ 91,323,652
Benefits	\$ 47,021,349
Services and Supplies	\$ 26,119,588
Capital	\$ 580,000
Retired Emp Trust, Debt Service & Misc.	\$ 4,920,090
Total	169,964,679

Special Revenue Funds

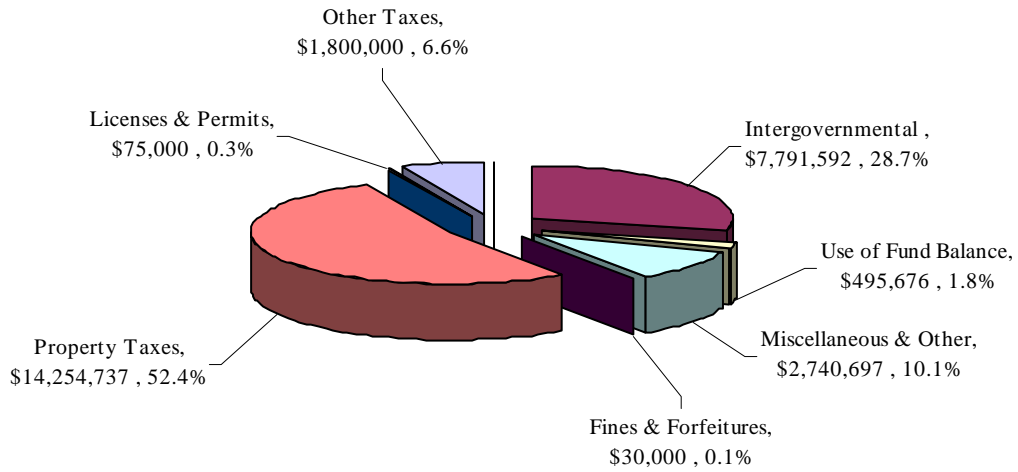
Special Revenue Funds are used to account for resources that are subject to certain legal spending restrictions. Not all funds receive revenue from all sources or have expenses in all areas. Only those Revenue sources and expense areas with activity are shown.

Total by Fund \$27,187,702

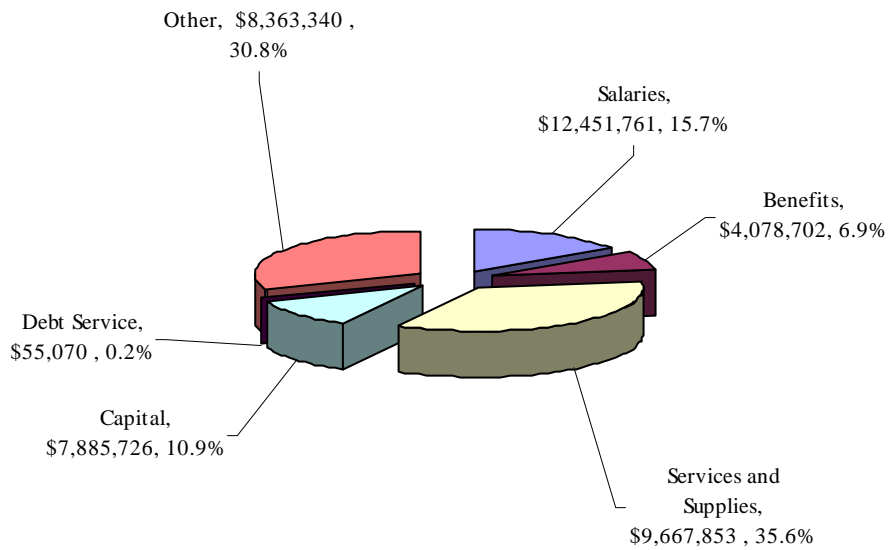


Special Revenue Funds

Revenues by Source



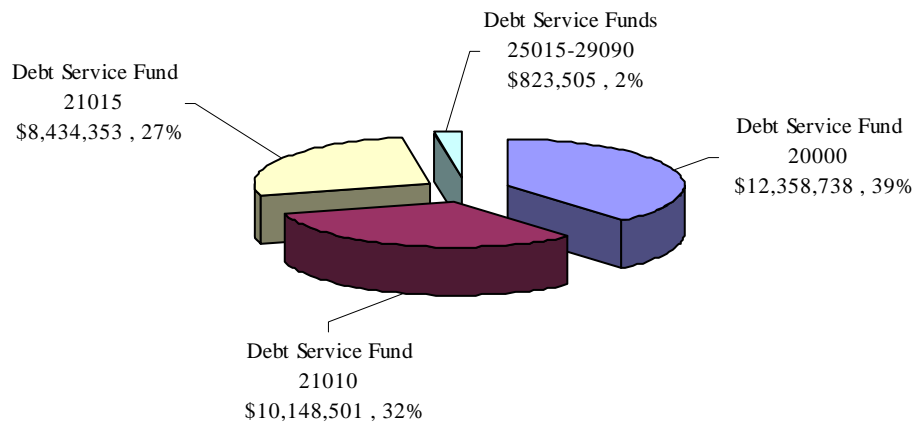
Expenses by Type



Debt Service Funds

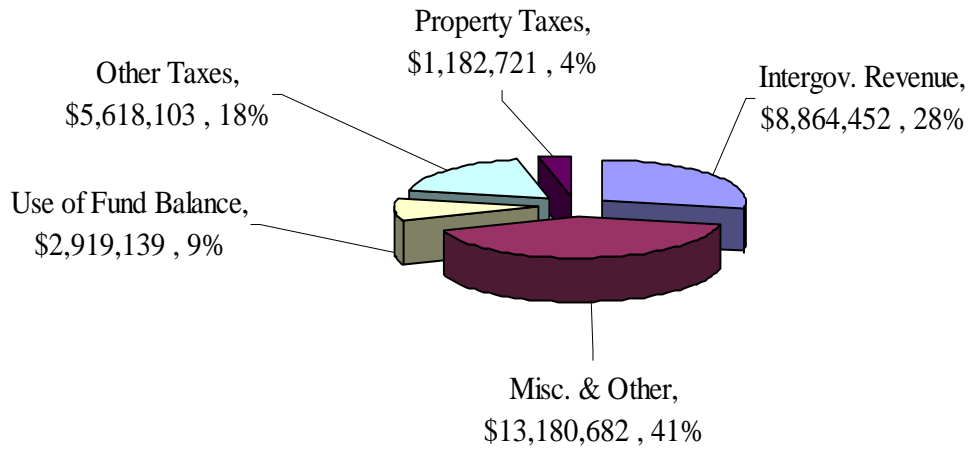
Debt Service Funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessments. Not all funds receive revenue from all sources or have expenses in all areas. Only those Revenue sources and expense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

Total by Fund \$31,765,097

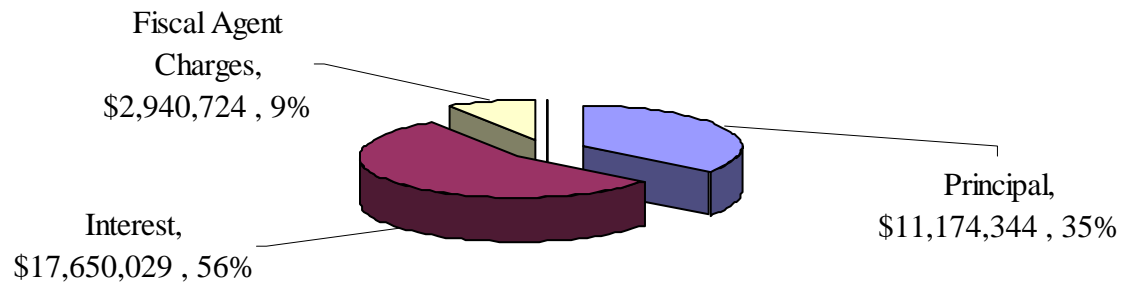


Debt Service Funds

Revenues by Source



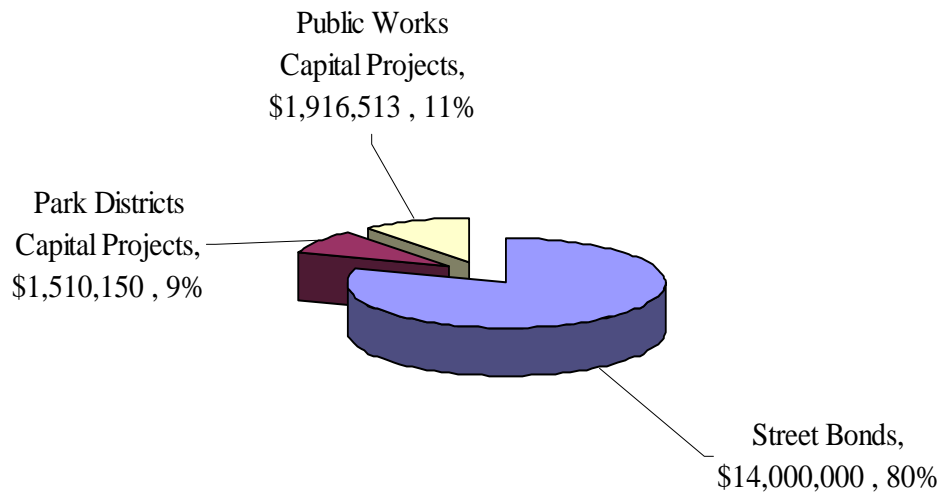
Expenses by Type



Capital Outlay Funds

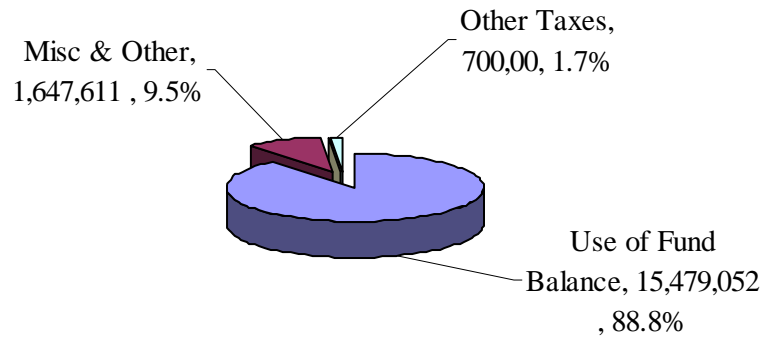
Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by enterprise or trust funds. Not all funds receive revenue from all sources or have expenses in all areas. Only those Revenue sources and expense areas with activity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

Total by Fund
\$17,426,663

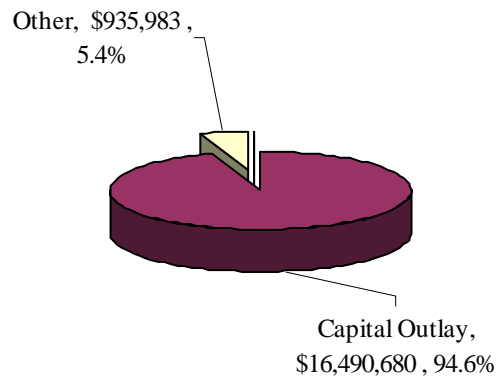


Capital Outlay Funds

Revenues by Source

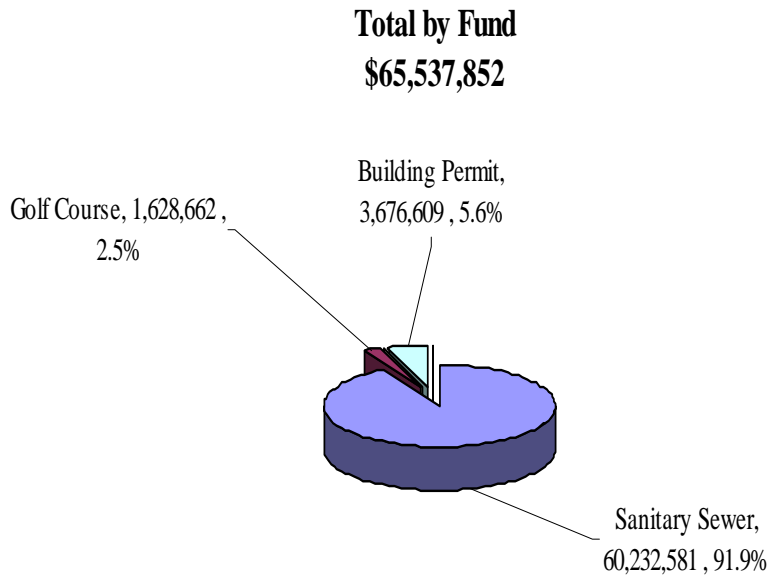


Expenses by Type



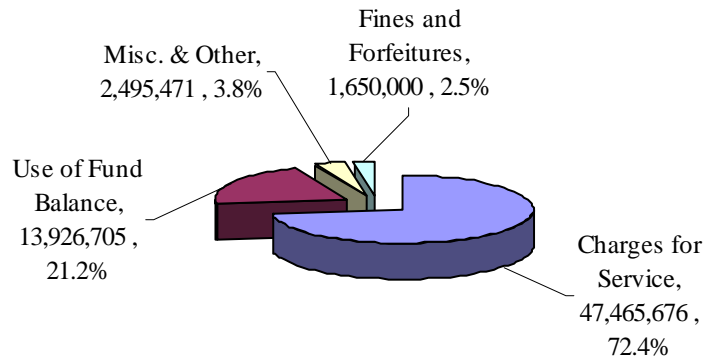
Enterprise Funds

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.

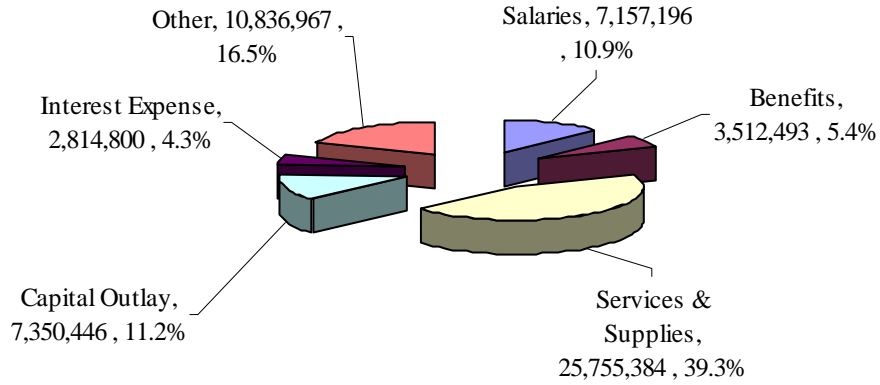


Enterprise Funds

Revenues by Source

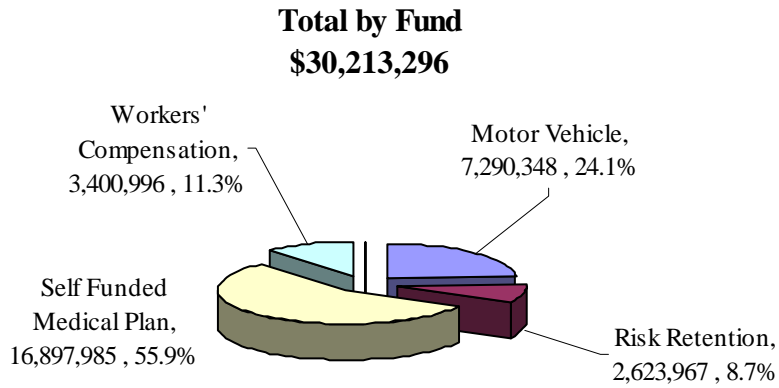


Expenses by Type



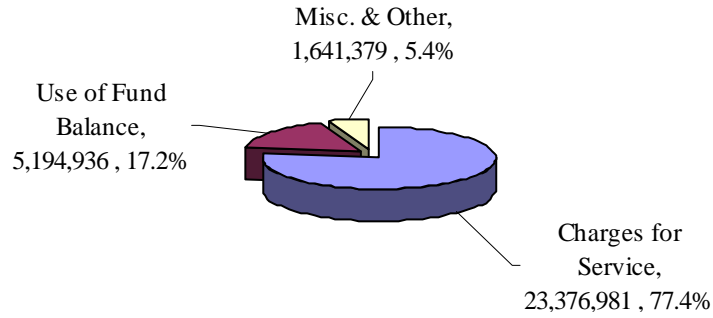
Internal Service Funds

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.

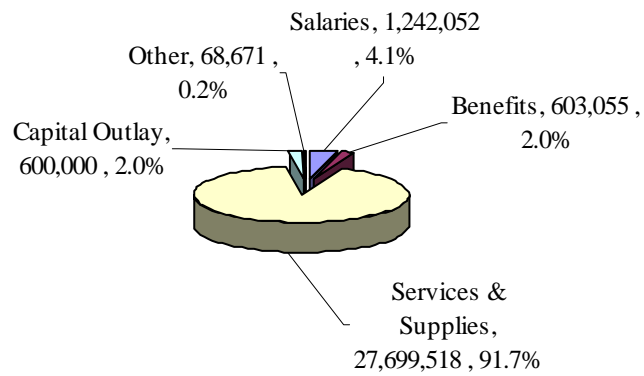


Internal Service Funds

Revenues by Source



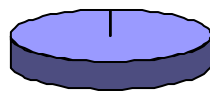
Expenses by Type



Trust Funds

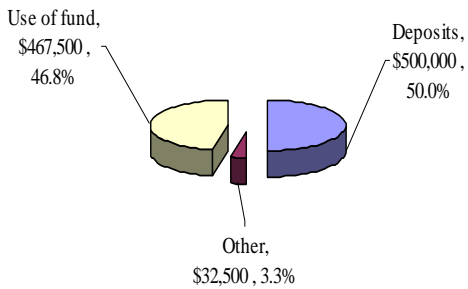
Trust Funds are used to account for assets held on behalf of outside parties or other governments on behalf of other. Not all funds receive revenue from all sources or have expenses in all areas. Only those Revenue sources and expense areas with activity are shown.

Total by Fund \$1,000,000

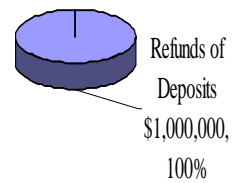


Expendable Trust Fund
\$1,000,000, 100%

Revenues by Source



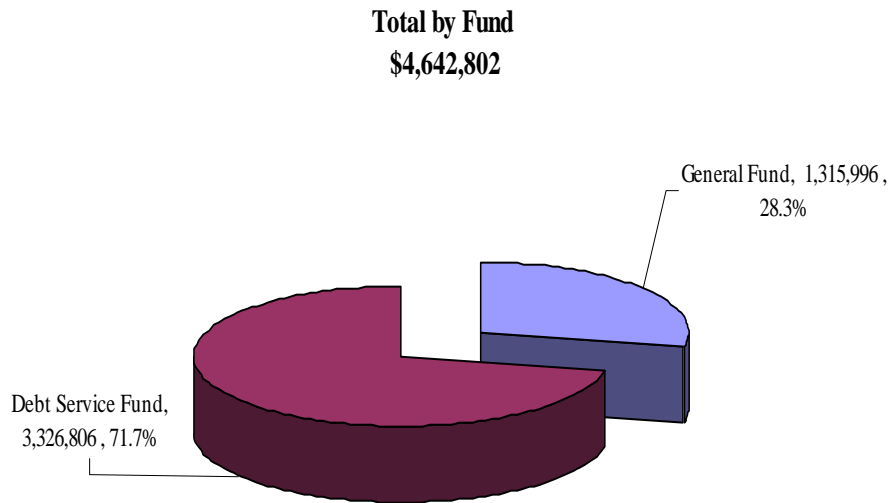
Expenses by Type



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

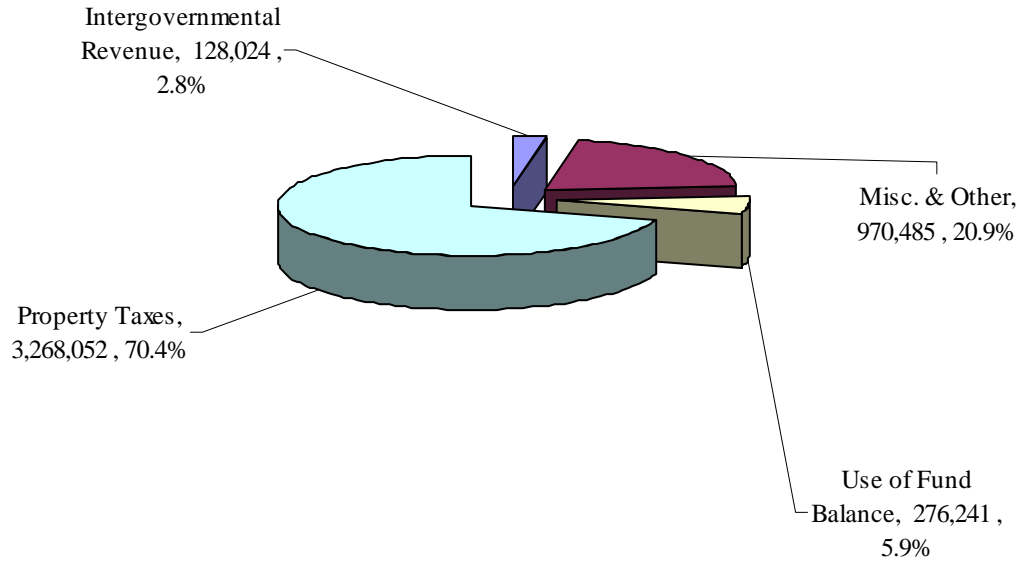
Redevelopment Agency #1 Funds

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.

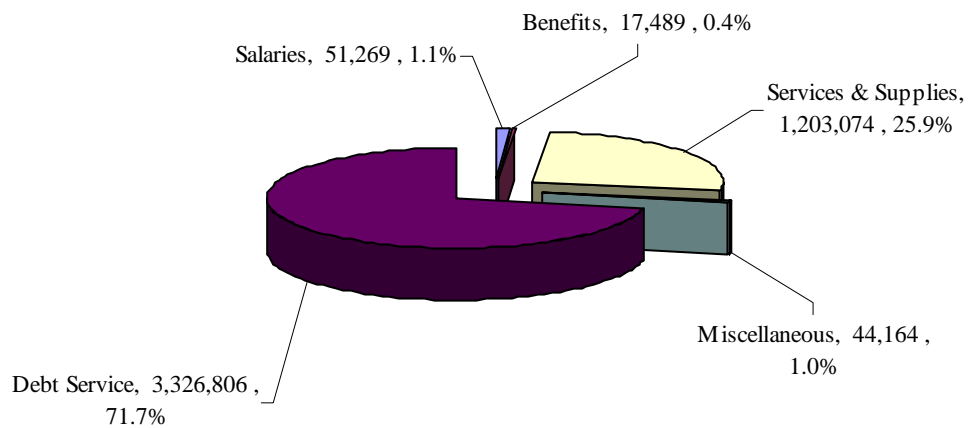


Redevelopment Agency #1 Funds

Revenues by Source

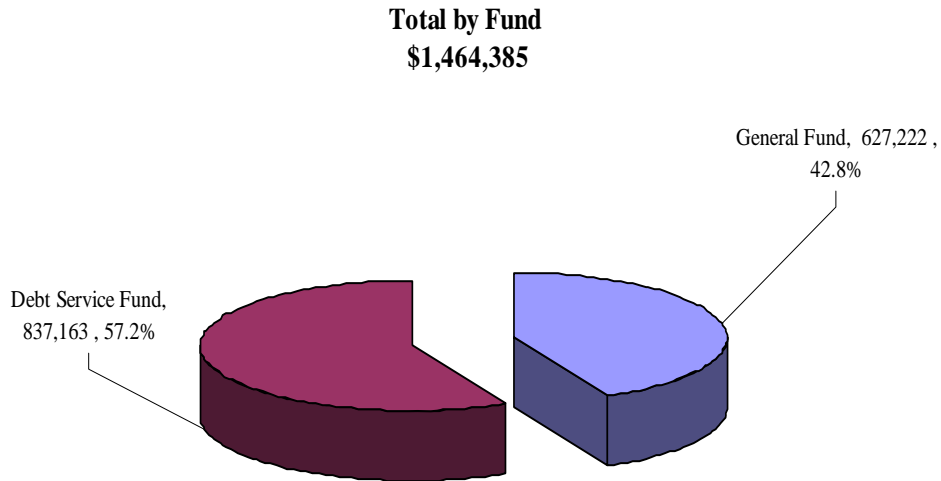


Expenses by Type



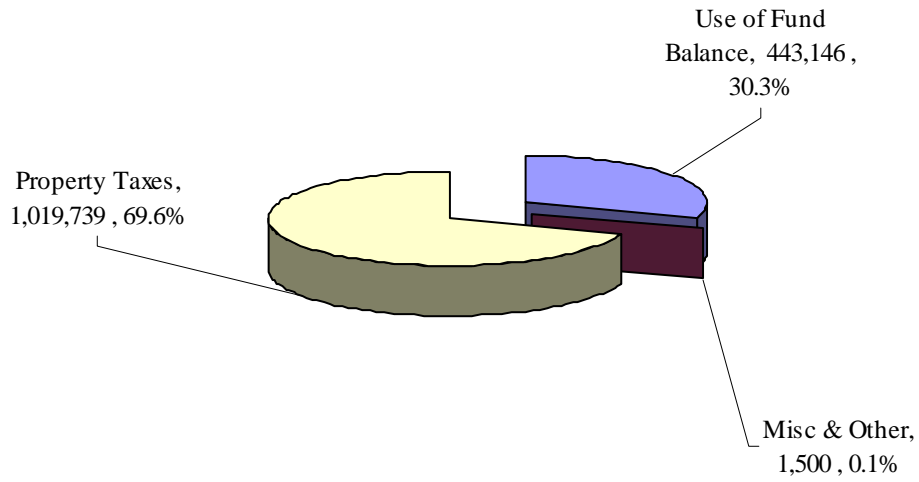
Redevelopment Agency #2 Funds

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.

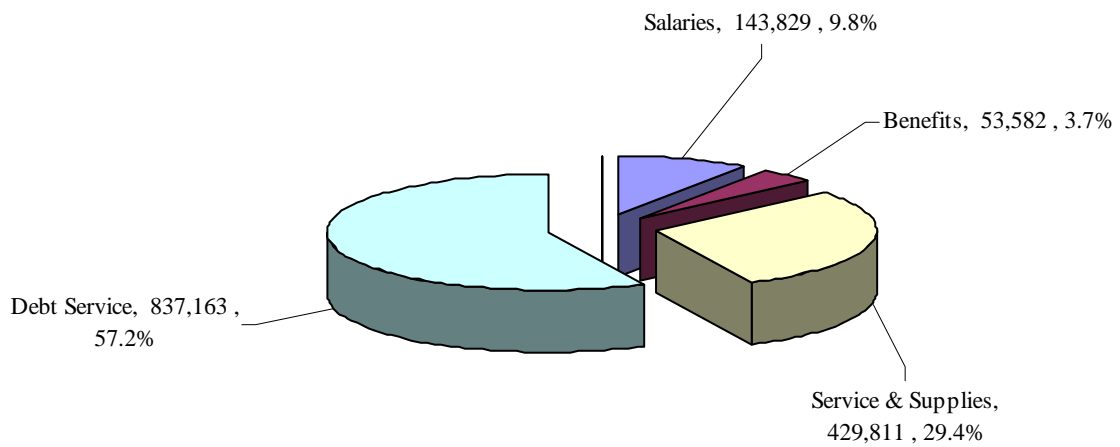


Redevelopment Agency #2 Funds

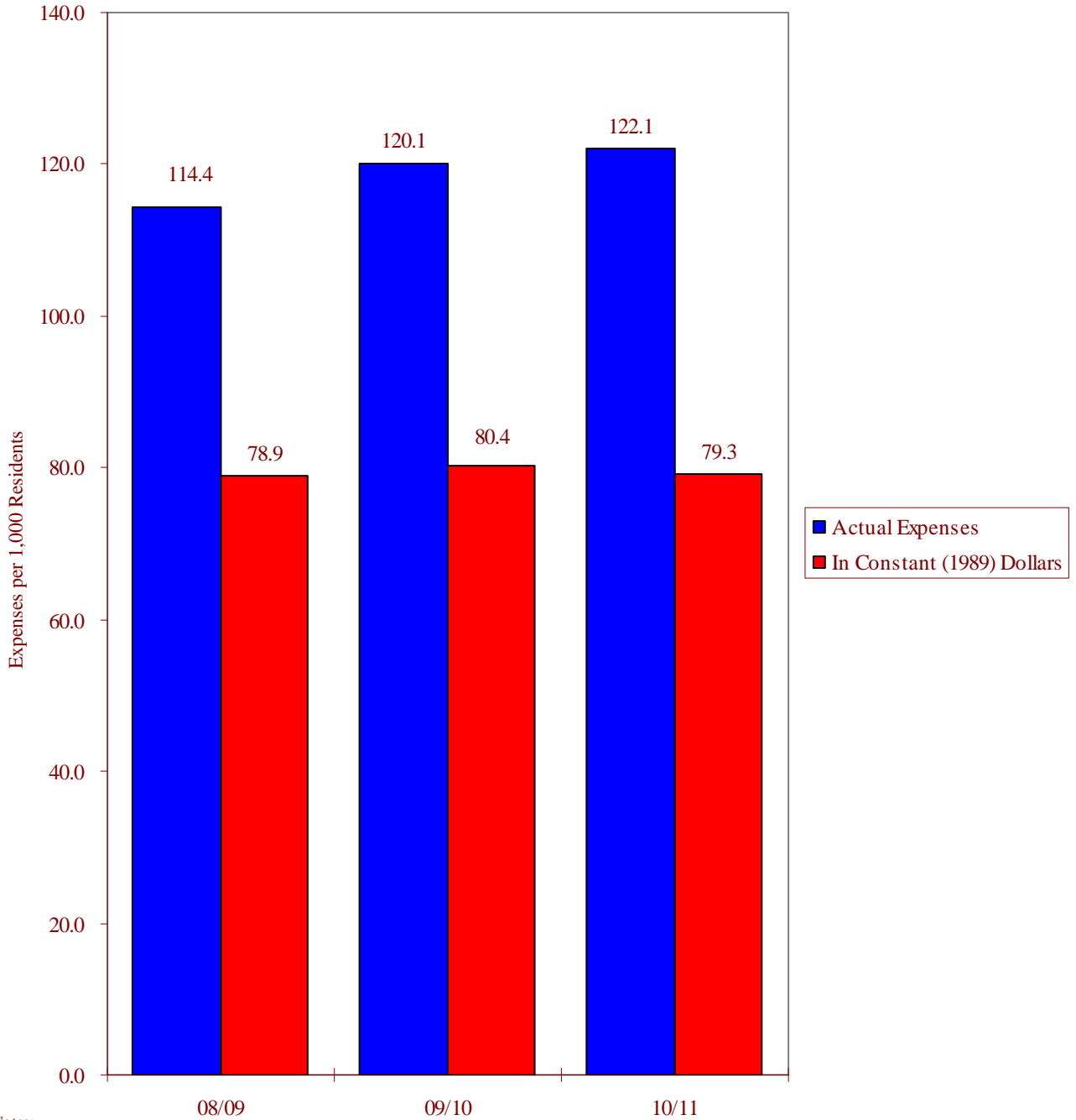
Revenues by Source



Expenses by Type



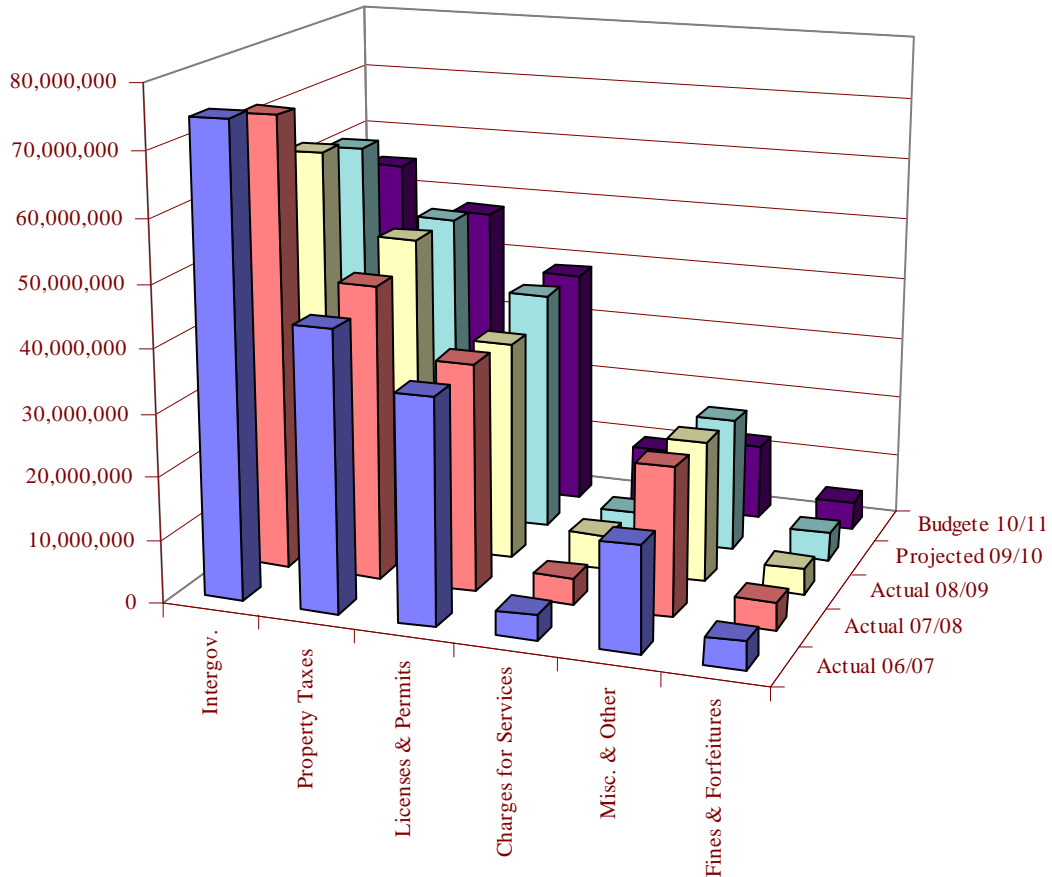
EXPENSES PER CAPITA
FY 2008/2009 - FY 2010/2011
(Values in Thousands)



- Notes:
1. FY 08/09 is actual data; FY 09/10 is projected; and FY 10/11 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.

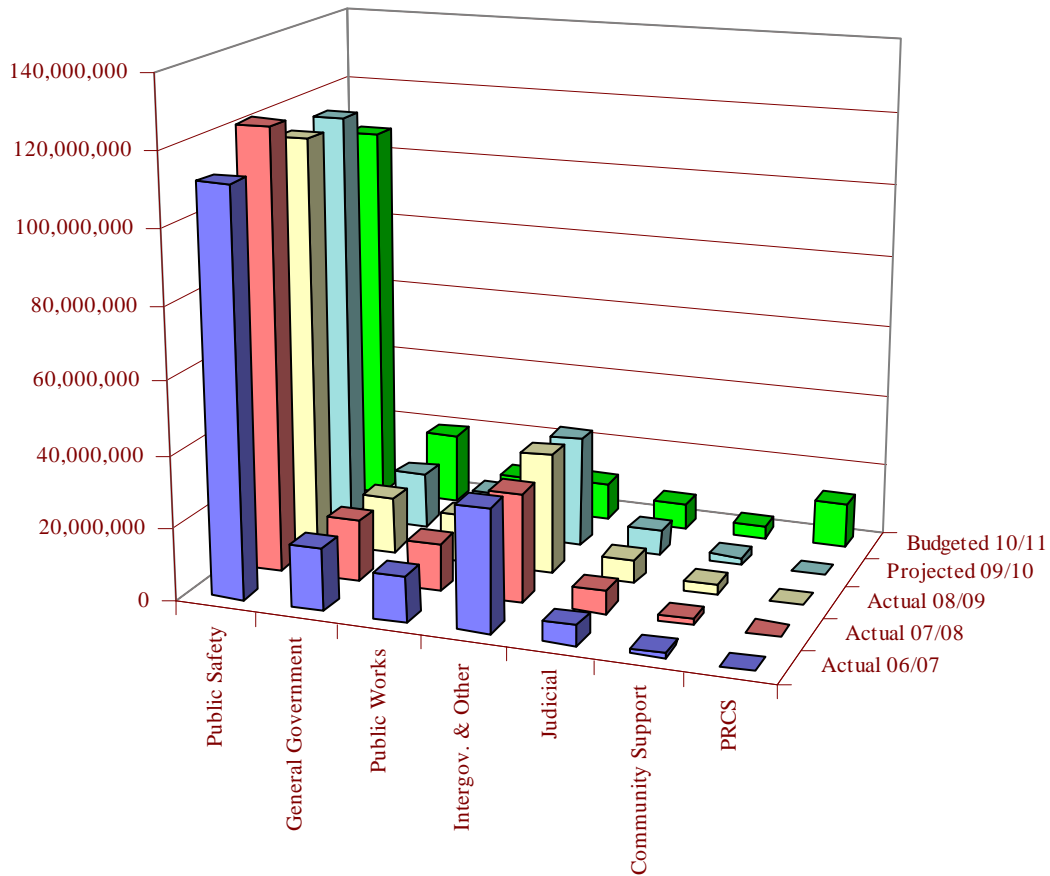
General Fund Major Revenues Five Year History

General Fund Major Revenues Five-Year History



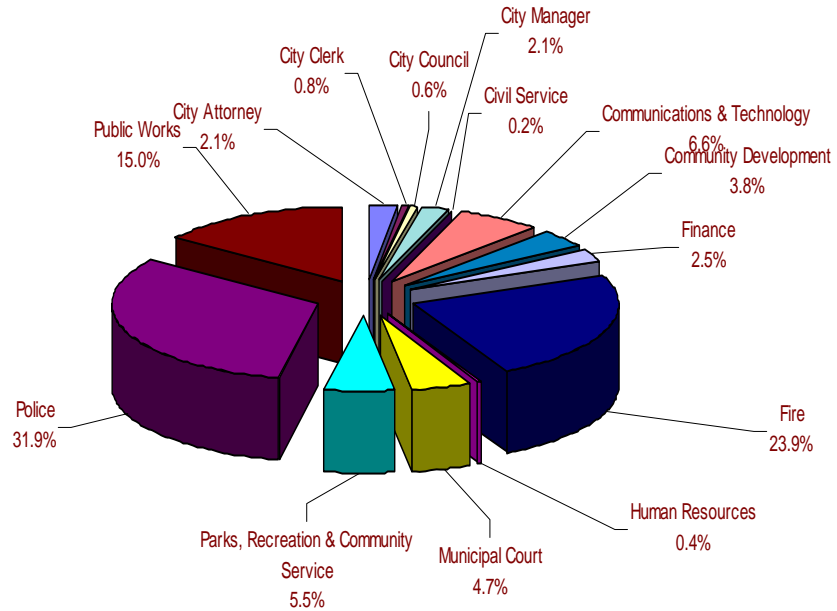
	Intergov.	Property Taxes	Licenses & Permits	Charges for Services	Misc. & Other	Fines & Forfeitures
Actual 06/07	74,701,218	44,438,035	35,874,449	4,041,548	16,929,275	4,347,193
Actual 07/08	72,339,557	47,035,412	36,427,149	4,109,739	23,600,108	4,492,220
Actual 08/09	63,474,386	50,632,981	35,308,525	5,519,366	22,554,145	4,050,660
Projected 09/10	61,048,332	50,382,394	39,011,400	4,153,462	21,431,284	4,490,000
Budgete 10/11	54,982,961	47,893,270	38,604,709	9,818,384	12,311,113	4,490,000

General Fund Expenses Five-Year History



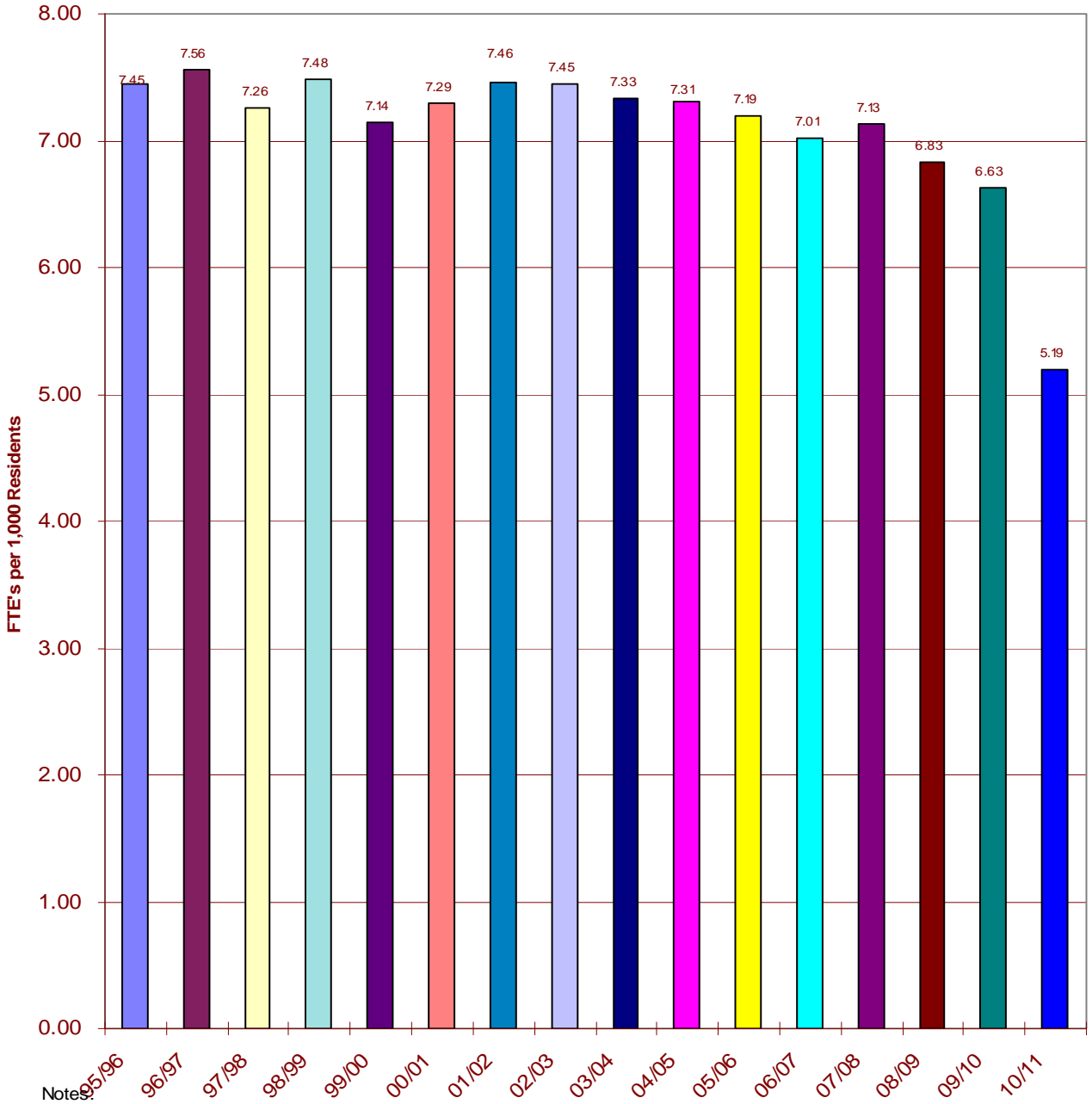
	Public Safety	General Government	Public Works	Intergov. & Other	Judicial	Community Support	PRCS
Actual 06/07	111,545,635	17,009,468	12,449,948	33,590,673	5,551,760	1,436,189	0
Actual 07/08	122,057,664	16,898,001	13,361,298	29,923,521	6,452,189	1,648,939	0
Actual 08/09	114,462,142	15,678,623	13,399,388	33,254,724	6,617,523	2,513,702	0
Projected 09/10	115,610,306	15,181,197	11,896,993	30,834,125	6,962,508	2,169,421	0
Budgeted 10/11	107,231,257	19,704,313	9,612,553	10,500,582	6,935,937	3,399,383	12,580,654

City of Reno - Workforce by Department
Total 1,246.90 Funded FTE's



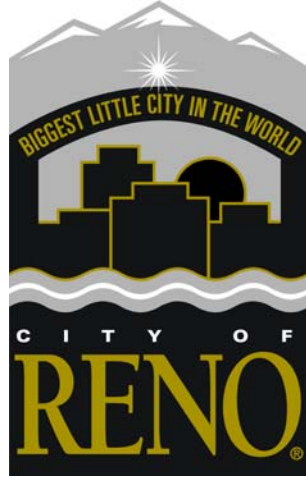
CITY DEPARTMENT	#FUNDED EMPLOYEES
City Attorney	26.00
City Clerk	9.50
City Council	7.00
City Manager	26.00
Civil Service	2.00
Communications & Technology	82.00
Community Development	47.50
Finance	31.00
Fire	298.00
Human Resources	5.00
Municipal Court	58.50
Parks, Recreation & Community Service	69.00
Police	398.00
Public Works	187.40
Total	1,246.90

**AUTHORIZED POSITIONS (FTE's) PER CAPITA
FY 1995/96 - FY 2010/11**



Notes:

1. FTE and Population data as of July 1 of each fiscal year.
2. FTEs 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