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Summary of Revenues, Expenses & Change in Fund Balance

FUND TYPE Fund Name	Est Beg Fund Bal or Cash on Hand 7/1/2011	FY 11/12 Revenues	FY 11/12 Expenses	Net Operating Transfers In (out)	Net Change (Col 3-4+5)	Proj Ending Fund Bal or Cash on Hand 6/30/2012
CITY OF RENO						
GENERAL FUND (Major Fund)	6,495,623	162,278,759	153,710,449	(8,807,718)	(239,408)	6,256,215
SPECIAL REVENUE FUNDS						
CDBG Projects Funds	139,982	3,659,855	3,317,419	(395,400)	(52,964)	87,018
Street Fund	6,477,360	16,656,239	14,452,961	(6,062,602)	(3,859,324)	2,618,036
CAC Fund	-	662,000	662,000	-	-	-
Room Tax Fund	18,160	1,801,750	469,713	(1,350,197)	(18,160)	-
Court Funds	690,189	609,300	906,551	(170,000)	(467,251)	222,938
Drug Forfeiture Funds	711,329	56,000	500,000	-	(444,000)	267,329
Subtotal	8,037,020	23,445,144	20,308,644	(7,978,199)	(4,841,699)	3,195,321
DEBT SERVICE FUNDS						
Ad Valorem Debt Funds	8,280,145	3,411,554	15,207,111	9,347,977	(2,447,580)	5,832,565
Railroad Debt Funds (Major Fund)	8,172,176	8,510,000	9,239,382	-	(729,382)	7,442,794
Event Center Debt Funds	2,279,980	5,697,480	8,612,710	2,700,000	(215,230)	2,064,750
SAD Debt Funds	2,713,869	560,696	885,204	-	(324,508)	2,389,361
Subtotal	21,446,170	18,179,730	33,944,407	12,047,977	(3,716,700)	17,729,470
CAPITAL PROJECTS FUNDS						
Public Works Capital Projects Fund	249,433	5,500	4,362,463	4,107,530	(249,433)	-
Park Capital Projects Fund	2,961,392	304,000	864,000	-	(560,000)	2,401,392
Event Center Capital Projects Fund	341,920	-	341,920	-	(341,920)	-
Subtotal	3,552,745	309,500	5,568,383	4,107,530	(1,151,353)	2,401,392
ENTERPRISE FUNDS						
Sanitary Sewer (Major Fund)	28,562,956	46,573,713	46,996,956	(112,000)	(535,243)	28,027,713
Golf Course	-	551,450	1,290,660	752,410	13,200	13,200
Building Permit	571,070	4,228,576	3,533,284	-	695,292	1,266,362
Subtotal	29,134,026	51,353,739	51,820,900	640,410	173,249	29,307,275
INTERNAL SERVICE FUNDS						
Motor Vehicle	(134,300)	5,773,568	5,227,528	(10,000)	536,040	401,740
Risk Retention	4,425,525	2,006,906	2,791,546	-	(784,640)	3,640,885
Group Insurance	5,021,335	24,340,000	26,370,406	-	(2,030,406)	2,990,929
Worker's Compensation	23,340	6,348,777	5,755,609	-	593,168	616,508
Subtotal	9,335,900	38,469,251	40,145,089	(10,000)	(1,685,838)	7,650,062
TRUST FUNDS						
Performance Deposits	3,429,192	1,240,000	2,000,000	-	(760,000)	2,669,192
Subtotal	3,429,192	1,240,000	2,000,000	-	(760,000)	2,669,192
CITY OF RENO TOTAL	81,430,676	295,276,123	307,497,872	-	(12,221,749)	69,208,927
REDEVELOPMENT AGENCY #1						
General Fund	7,650,100	1,280,208	1,015,520	(264,688)	-	7,650,100
Debt Service	2,931,152	835,792	2,930,040	-	(2,094,248)	836,904
REDEVELOPMENT AGENCY #1 TOTAL	10,581,252	2,116,000	3,945,560	(264,688)	(2,094,248)	8,487,004
REDEVELOPMENT AGENCY #2						
General Fund	-	-	-	-	-	-
Debt Service	-	18,512	96,213	264,688	186,987	186,987
REDEVELOPMENT AGENCY #2 TOTAL	-	18,512	96,213	264,688	186,987	186,987
REDEVELOPMENT AGENCY TOTAL	10,581,252	2,134,512	4,041,773	-	(1,907,261)	8,673,991
GRAND TOTAL	92,011,928	297,410,635	311,539,645	-	(14,129,010)	77,882,918

CITY OF RENO, NEVADA
Summary of Resources and Expenditures
FY 2007/2008 to FY 2011/12

	2007/2008 Actual	2008/09 Actual	2009/10 Actual	2010/11 Projected	2011/12 Budgeted
RESOURCES					
Charges for Services	80,101,862.0	80,267,796.0	90,340,134	96,743,253	98,641,472
Property Taxes	62,492,594.0	66,603,823.0	65,257,206	60,292,188	56,326,384
Licenses and Permits	36,567,669	35,398,399	37,472,232	38,709,850	42,121,630
Intergovernmental	99,559,108	94,579,667	85,422,391	79,772,705	71,270,388
Miscellaneous & Other	324,436,222	156,767,901	66,838,594	69,073,008	29,052,603
Other Taxes	10,492,879	8,351,991	7,971,193	7,758,577	7,802,480
Fines and Forfeits	5,829,963	5,917,812	5,895,524	6,278,180	6,095,000
Beginning Fund Balance	100,943,776	76,073,608	102,436,570	78,908,295	42,960,750
Use of Net Assets Proprietary Funds	(3,282,889)	10,787,950	(1,190,381)	5,681,133	4,217,986
TOTAL RESOURCES	717,141,184	534,748,947	460,443,463	443,217,189	358,488,693
EXPENDITURES					
City Council	1,813,073	1,534,150	1,496,016	1,848,644	1,777,437
City Clerk	1,555,174	1,422,233	1,431,258	1,250,303	1,069,109
City Manager	6,299,327	5,969,842	4,540,982	4,371,457	4,196,911
Finance (1)	13,648,603	(6,311,460)	3,377,669	2,565,479	2,133,435
City Attorney	4,083,833	3,899,479	5,803,505	6,530,062	5,860,085
Human Resources	16,406,740	16,457,041	21,946,182	33,548,762	34,144,311
Civil Service	349,456	359,297	312,183	248,103	242,018
Community Development	12,781,340	11,688,406	8,850,182	7,019,593	6,939,889
Community Resources	5,258,677	8,620,138	10,613,041	7,815,613	3,926,255
Communications and Technology	12,805,605	11,738,549	11,909,278	9,969,998	9,431,170
Police	61,429,432	60,100,486	61,559,718	58,512,429	52,636,774
Fire	60,628,232	54,361,656	51,586,489	44,721,224	39,364,155
Municipal Court	6,631,426	7,299,633	7,011,359	7,050,985	7,168,479
Public Works (including capital projects)	135,181,590	97,730,097	80,578,003	114,781,495	69,088,507
Parks, Recreation and Community Services	20,067,188	20,646,821	18,895,885	15,914,450	10,826,730
Non-Departmental	282,127,880	137,455,932	91,623,418	84,107,842	77,431,838
Ending Fund Balance	76,073,608	101,776,647	78,908,295	42,960,750	32,251,590
TOTAL EXPENDITURES	717,141,184	534,748,947	460,443,463	443,217,189	358,488,693

Summary of Resources By Type and Fund

Summary of Resources By Type and Fund

Revenue Source	2009/10 Actual	2010/2011 Projected	2011/2012 Budgeted	% of Total
CITY OF RENO				
Charges for Services	90,340,134	96,743,253	98,641,472	30.2%
Property Taxes	65,257,206	60,292,188	56,326,384	17.3%
Licenses & Permits	37,472,232	38,709,850	42,121,630	12.9%
Intergovernmental	85,422,391	79,772,705	71,270,388	21.8%
Use of Fund Balance	22,337,894	41,628,678	14,927,146	4.6%
Miscellaneous & Other	66,838,594	69,073,008	29,052,603	8.9%
Other Taxes	7,971,193	7,758,577	7,802,480	2.4%
Fines and Forfeitures	5,895,524	6,278,180	6,095,000	1.9%
CITY OF RENO TOTAL	381,535,168	400,256,439	326,237,103	100.0%
REDEVELOPMENT AGENCY				
Property Taxes	6,661,505	3,086,967	851,304	19.8%
Miscellaneous & Other	4,299,810	2,028,439	1,283,208	29.8%
Use of Fund Balance	(174,240)	800,262	1,907,261	44.3%
Intergovernmental	128,024	264,688	264,688	6.1%
REDEVELOPMENT AGENCY TOTAL	10,915,099	6,180,356	4,306,461	100.0%
GRAND TOTAL	392,450,267	406,436,795	330,543,564	

Revenues by Fund Type Budgeted for 2011/12

Revenue Source	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Department Total
CITY OF RENO								
Charges for Services	13,946,443	100,000	-	-	46,485,778	38,109,251	-	98,641,472
Property Taxes	43,103,943	13,222,441	-	-	-	-	-	56,326,384
Licenses & Permits	41,721,630	100,000	-	-	300,000	-	-	42,121,630
Intergovernmental	55,619,158	7,085,453	8,565,777	-	-	-	-	71,270,388
Use of Fund Balance	239,408	4,841,699	3,716,700	1,151,353	2,468,148	1,749,838	760,000	14,927,146
Miscellaneous & Other	5,218,832	1,122,250	15,939,450	4,229,500	942,571	360,000	1,240,000	29,052,603
Other Taxes	-	1,800,000	5,722,480	280,000	-	-	-	7,802,480
Fines and Forfeitures	4,180,000	15,000	-	-	1,900,000	-	-	6,095,000
CITY OF RENO TOTAL	164,029,414	28,286,843	33,944,407	5,660,853	52,096,497	40,219,089	2,000,000	326,237,103
REDEVELOPMENT AGENCY								
Property Taxes	-	-	851,304	-	-	-	-	851,304
Intergovernmental	264,688	-	-	-	-	-	-	264,688
Use of Fund Balance	-	-	1,907,261	-	-	-	-	1,907,261
Miscellaneous & Other	1,015,520	-	267,688	-	-	-	-	1,283,208
TOTAL	1,280,208	-	3,026,253	-	-	-	-	4,306,461
GRAND TOTAL	165,309,622	28,286,843	36,970,660	5,660,853	52,096,497	40,219,089	2,000,000	330,543,564

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 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	13,974,046	100,000	-	-	46,833,609	35,835,598	-	96,743,253
Property Taxes	45,600,587	13,566,581	1,125,020	-	-	-	-	60,292,188
Licenses & Permits	38,284,850	125,000	-	-	300,000	-	-	38,709,850
Intergovernmental	59,284,700	9,838,794	8,746,979	1,333,367	568,865	-	-	79,772,705
Use of Fund Balance	1,132,326	1,742,880	1,983,293	31,329,046	1,738,872	3,942,261	(240,000)	41,628,678
Miscellaneous & Other	10,836,725	4,516,595	31,607,990	16,234,461	3,657,223	980,014	1,240,000	69,073,008
Other Taxes	-	1,800,000	5,667,277	291,300	-	-	-	7,758,577
Fines and Forfeitures	4,113,180	15,000	-	-	2,150,000	-	-	6,278,180
CITY OF RENO TOTAL	173,226,414	31,704,850	49,130,559	49,188,174	55,248,569	40,757,873	1,000,000	400,256,439
REDEVELOPMENT AGENCY								
Property Taxes	276,872	-	2,810,095	-	-	-	-	3,086,967
Intergovernmental	264,688	-	-	-	-	-	-	264,688
Use of Fund Balance	451,486	-	72,440	276,336	-	-	-	800,262
Miscellaneous & Other	1,210,920	-	815,544	1,975	-	-	-	2,028,439
TOTAL	2,203,966	-	3,698,079	278,311	-	-	-	6,180,356
GRAND TOTAL	175,430,380	31,704,850	52,828,638	49,466,485	55,248,569	40,757,873	1,000,000	406,436,795

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 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	15,723,897	3,947,323	-	-	46,156,758	24,512,157	-	90,340,135
Property Taxes	51,221,724	12,741,370	1,294,112	-	-	-	-	65,257,206
Licenses & Permits	37,126,468	86,289	-	-	259,475	-	-	37,472,232
Intergovernmental	59,059,703	13,174,186	8,479,614	1,796,455	2,912,433	-	-	85,422,391
Use of Fund Balance	2,439,101	(3,660,141)	5,167,524	20,639,037	(3,401,894)	1,808,144	(653,879)	22,337,892
Miscellaneous & Other	10,003,588	20,662,190	10,900,607	5,337,582	12,123,970	6,582,688	1,227,970	66,838,595
Other Taxes	-	1,854,330	5,652,147	464,716	-	-	-	7,971,193
Fines and Forfeitures	3,864,147	13,680	-	-	2,017,697	-	-	5,895,524
CITY OF RENO TOTAL	179,438,628	48,819,227	31,494,004	28,237,790	60,068,439	32,902,989	574,091	381,535,168
REDEVELOPMENT AGENCY								
Property Taxes	3,102,205	-	3,559,300	-	-	-	-	6,661,505
Intergovernmental	128,024	-	-	-	-	-	-	128,024
Use of Fund Balance	(568,351)	-	298,812	95,299	-	-	-	(174,240)
Miscellaneous & Other	4,119,861	-	7,932	172,017	-	-	-	4,299,810
TOTAL	6,781,739	-	3,866,044	267,316	-	-	-	10,915,099
GRAND TOTAL	186,220,367	48,819,227	35,360,048	28,505,106	60,068,439	32,902,989	574,091	392,450,267

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

Summary of Expenses By Department and Budgeted by Fund

Expenditure Source	2009/10 Actual	2010/11 Projected	2011/12 Budgeted	% of Total
CITY OF RENO				
City Council	1,496,016	1,848,644	1,777,437	0.5%
City Clerk	1,431,258	1,250,303	1,069,109	0.3%
City Manager	4,540,982	4,371,457	4,196,911	1.3%
Finance	3,377,669	2,565,479	2,133,435	0.7%
City Attorney	5,803,505	6,530,062	5,860,085	1.8%
Human Resources	21,946,182	33,548,762	34,144,311	10.5%
Civil Service	312,183	248,103	242,018	0.1%
Community Development	8,850,182	7,019,593	6,939,889	2.1%
Community Resources	10,613,041	7,815,613	3,926,255	1.2%
Communications & Technology	11,909,278	9,969,998	9,431,170	2.9%
Police	61,559,718	58,512,429	52,636,774	16.1%
Fire	51,586,489	44,721,224	39,364,155	12.1%
Municipal Court	7,011,359	7,050,985	7,168,479	2.2%
Public Works (including capital projects)	80,578,003	114,781,495	69,088,507	21.2%
Parks, Recreation & Community Services	18,895,885	15,914,450	10,826,730	3.3%
Non-Departmental	91,623,418	84,107,842	77,431,838	23.7%
CITY OF RENO TOTAL	381,535,168	400,256,439	326,237,103	100%
REDEVELOPMENT AGENCY	10,915,099	6,180,356	4,306,461	100%
GRAND TOTAL	392,450,267	406,436,795	330,543,564	

Expenditures by Fund Type Budgeted for 2011/12

Expenditure Source	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Department Total
CITY OF RENO								
City Council	1,307,724	469,713	-	-	-	-	-	1,777,437
City Clerk	1,069,109	-	-	-	-	-	-	1,069,109
City Manager	3,962,910	-	-	-	-	234,001	-	4,196,911
Finance	1,280,585	-	-	-	852,850	-	-	2,133,435
City Attorney	3,060,539	-	-	-	-	2,799,546	-	5,860,085
Human Resources	2,246,297	-	-	-	-	31,898,014	-	34,144,311
Civil Service	242,018	-	-	-	-	-	-	242,018
Community Development	3,266,605	-	-	-	3,673,284	-	-	6,939,889
Community Resources	-	3,926,255	-	-	-	-	-	3,926,255
Communications & Technology	9,431,170	-	-	-	-	-	-	9,431,170
Police	52,636,774	-	-	-	-	-	-	52,636,774
Fire	39,364,155	-	-	-	-	-	-	39,364,155
Municipal Court	6,261,928	906,551	-	-	-	-	-	7,168,479
Public Works (including capital projects)	5,746,175	14,452,961	-	4,704,383	38,907,460	5,277,528	-	69,088,507
Parks, Recreation & Community Services	8,934,869	-	-	864,000	1,027,861	-	-	10,826,730
Non-Departmental	25,218,556	8,531,363	33,944,407	92,470	7,635,042	10,000	2,000,000	77,431,838
CITY OF RENO TOTAL	164,029,414	28,286,843	33,944,407	5,660,853	52,096,497	40,219,089	2,000,000	326,237,103
REDEVELOPMENT AGENCY	1,280,208	-	3,026,253	-	-	-	-	4,306,461
GRAND TOTAL	165,309,622	28,286,843	36,970,660	5,660,853	52,096,497	40,219,089	2,000,000	330,543,564

Expenditures by Fund Type Projected 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	1,109,694	738,950	-	-	-	-	-	1,848,644
City Clerk	1,250,303	-	-	-	-	-	-	1,250,303
City Manager	4,120,215	-	-	-	-	251,242	-	4,371,457
Finance	1,836,797	-	-	-	728,682	-	-	2,565,479
City Attorney	3,371,261	-	-	-	-	3,158,801	-	6,530,062
Human Resources	2,115,162	-	-	-	-	31,433,600	-	33,548,762
Civil Service	248,103	-	-	-	-	-	-	248,103
Community Development	3,221,668	-	-	-	3,797,925	-	-	7,019,593
Community Resources	-	7,815,613	-	-	-	-	-	7,815,613
Communications & Technology	9,902,202	-	-	-	67,796	-	-	9,969,998
Police	58,512,429	-	-	-	-	-	-	58,512,429
Fire	44,721,224	-	-	-	-	-	-	44,721,224
Municipal Court	6,709,985	341,000	-	-	-	-	-	7,050,985
Public Works (including capital projects)	9,628,509	13,101,511	-	45,099,197	42,035,274	4,917,004	-	114,781,495
Parks, Recreation & Community Services	12,276,659	-	-	2,567,313	1,070,478	-	-	15,914,450
Non-Departmental	14,202,203	9,707,776	49,130,559	1,521,664	7,548,414	997,226	1,000,000	84,107,842
CITY OF RENO TOTAL	173,226,414	31,704,850	49,130,559	49,188,174	55,248,569	40,757,873	1,000,000	400,256,439
REDEVELOPMENT AGENCY	2,203,966	-	3,698,079	278,311	-	-	-	6,180,356
GRAND TOTAL	175,430,380	31,704,850	52,828,638	49,466,485	55,248,569	40,757,873	1,000,000	406,436,795

Expenditures by Fund Type Actual 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	1,152,412	343,604	-	-	-	-	-	1,496,016
City Clerk	1,431,258	-	-	-	-	-	-	1,431,258
City Manager	3,392,362	948,917	-	-	-	199,703	-	4,540,982
Finance	2,570,454	-	-	-	807,215	-	-	3,377,669
City Attorney	3,869,595	-	-	-	-	1,933,910	-	5,803,505
Human Resources	1,458,510	-	-	-	-	20,487,672	-	21,946,182
Civil Service	312,183	-	-	-	-	-	-	312,183
Community Development	2,175,384	-	-	-	6,674,798	-	-	8,850,182
Community Resources	-	10,613,041	-	-	-	-	-	10,613,041
Communications & Technology	-	-	-	-	7,059,811	4,849,467	-	11,909,278
Police	61,559,718	-	-	-	-	-	-	61,559,718
Fire	51,586,489	-	-	-	-	-	-	51,586,489
Municipal Court	6,836,892	174,467	-	-	-	-	-	7,011,359
Public Works (including capital projects)	11,194,086	9,548,090	-	19,876,973	35,306,617	4,652,237	-	80,578,003
Parks, Recreation & Community Services	-	17,140,364	-	662,156	1,093,365	-	-	18,895,885
Non-Departmental	31,899,285	10,050,743	31,494,004	7,698,661	9,126,633	780,000	574,091	91,623,417
CITY OF RENO TOTAL	179,438,628	48,819,226	31,494,004	28,237,790	60,068,439	32,902,989	574,091	381,535,168
REDEVELOPMENT AGENCY	6,781,739	-	3,866,044	267,316	-	-	-	10,915,099
GRAND TOTAL	186,220,367	48,819,226	35,360,048	28,505,106	60,068,439	32,902,989	574,091	392,450,267

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

TOTAL BY FUNCTION	6/30/2010 Actual	6/30/2011 Projected	6/30/2012 Projected
CITY OF RENO			
General Government	166.00	126.00	99.18
Judicial	57.50	58.50	56.50
Public Safety	885.50	763.50	645.00
Public Works	157.62	135.55	103.80
Sanitation	-	-	-
Health (Animal Services)*	-	-	-
Welfare	-	-	-
Culture & Recreation	257.75	242.00	175.85
Community Support	47.50	47.50	48.00
Utility Enterprise	76.54	71.85	64.00
CITY OF RENO TOTAL	<u>1,648.41</u>	<u>1,444.90</u>	<u>1,192.33</u>
REDEVELOPMENT AGENCY			
Public Works	7.25	1.50	0.00
GRAND TOTAL	<u>1,655.66</u>	<u>1,446.40</u>	<u>1,192.33</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.

All Columns have been reduced for unbudgeted vacancies

Changes in Authorized Staffing Levels For FY 2010/11

REGULAR POSITIONS

Due to economic conditions no new positions were authorized for fiscal year 2011/2012

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	128.18
Police	5.00
Public Works	0.00
Total Temporaries	133.18

Budget Summary – Revenues

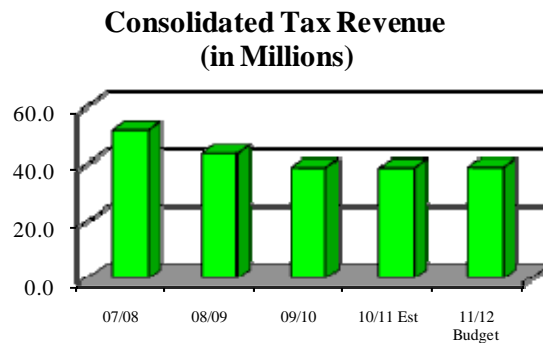
The City's budget for 2011/12 totals \$326.2 million, an 5% decrease over the adopted budget for 2010/11. With the current and continuing downturn in the economy, the City is experiencing a decrease in various revenues. In addition, the City is not committing to large capital projects and has completed those budgeted in prior years.

Revenues

The City, (excluding the Redevelopment Agency) expects to receive \$326.2 million in revenues in 2011/12, of which \$164 million (50.2%) will flow into the General Fund. The remaining \$162.2 million will flow into other funds, primarily for capital projects and support for building permit and sewer enterprise funds. The City anticipates using \$14.9 million in fund balance in a number of Funds. The four major revenue sources for the City are described further below:

Consolidated Tax Revenue

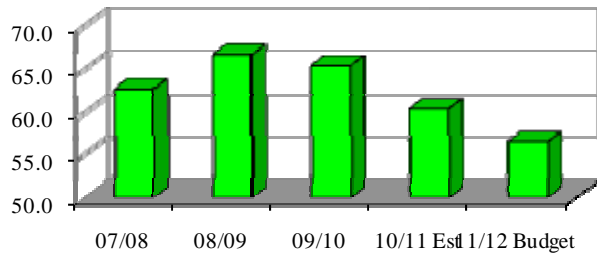
Consolidated Tax revenues include sales and use taxes, cigarette and liquor taxes, motor vehicle privilege, and real property transfer taxes. These taxes have been brought together into a consolidated tax. They are collected by the State, consolidated and then distributed to the various governmental 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 7.725%, 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. 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.

**Property Taxes
(in Millions)**

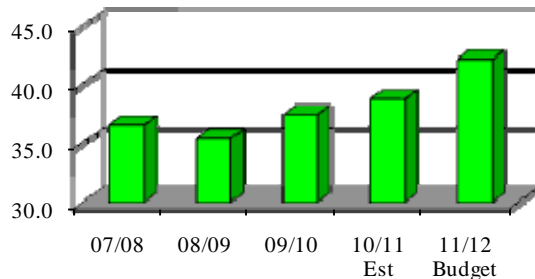


Ad Valorem revenues are accounted for in the General Fund, where they are the second largest revenue source and in the Street Special Revenue Fund for neighborhood street maintenance as approved by the voters in 1994.

Licenses and Permits

Business licenses, permits, and franchise fees are a major resource for the General Fund, comprising 25% 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)**

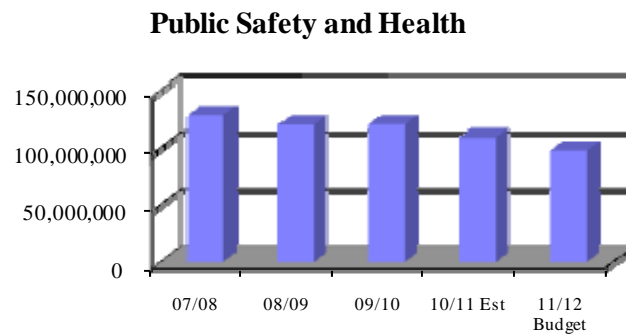


Budget Summary – Expenses

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.

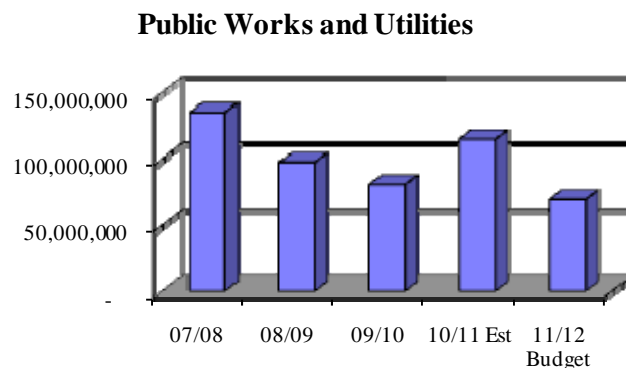
Public Safety and Health/Welfare

Public Safety includes Police, Fire and Dispatch services which are budgeted in the General Fund.



Public Works and Utilities

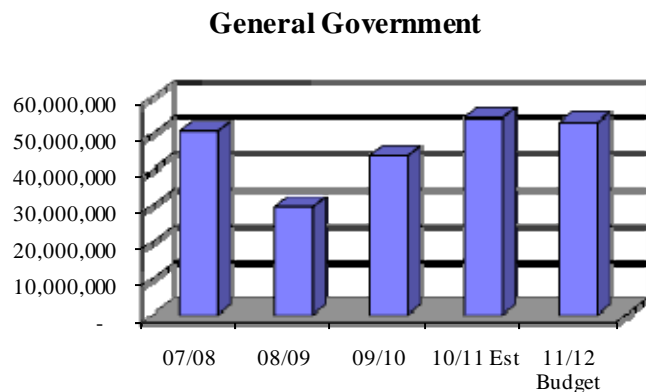
The Public Works function includes all the divisions of the Public Works Department. They include Capital Projects, Building Maintenance, Traffic Operations, and Traffic Engineering in the General Fund, Street Maintenance in the Street Fund, Sewer Operations and Maintenance in the Sanitary Sewer Enterprise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



General Government

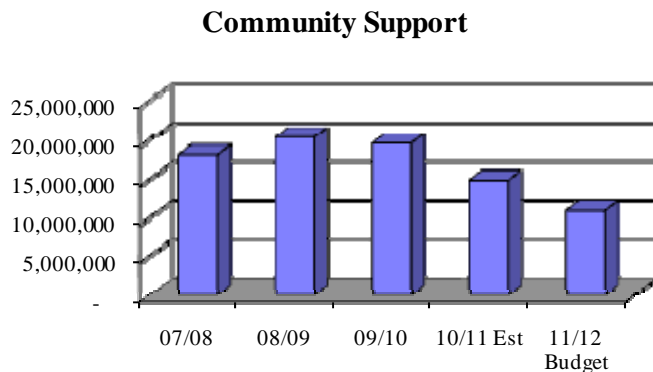
General Government includes the City Council, City Manager's Office, City Clerk's Office, Finance, Human Resources, Civil Service, Communications and Technology and the City Attorney's Office. These departments are funded through the General Fund although some services and/or personnel are partially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



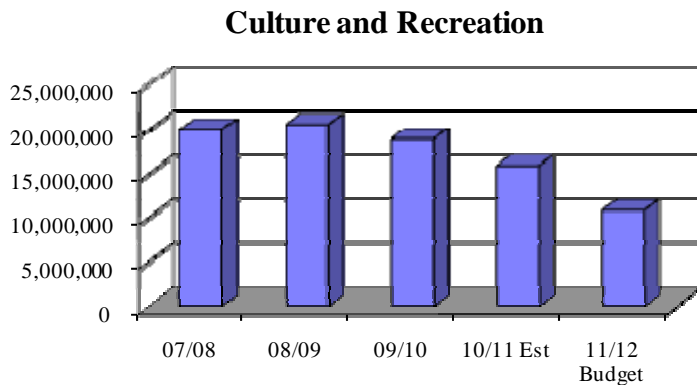
Community Support

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



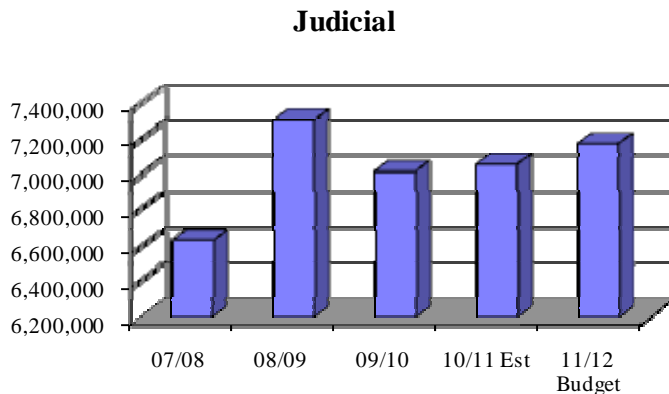
Culture and Recreation

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 aquatics services.



Judicial

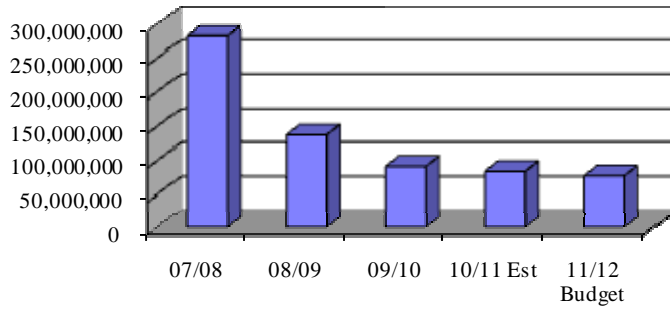
The judicial function includes the operation of the Municipal Court. 100% of operations are funded by the General Fund; although certain operating and capital costs may be funded through two special revenue funds allowed by state statute for specific purposes.



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.

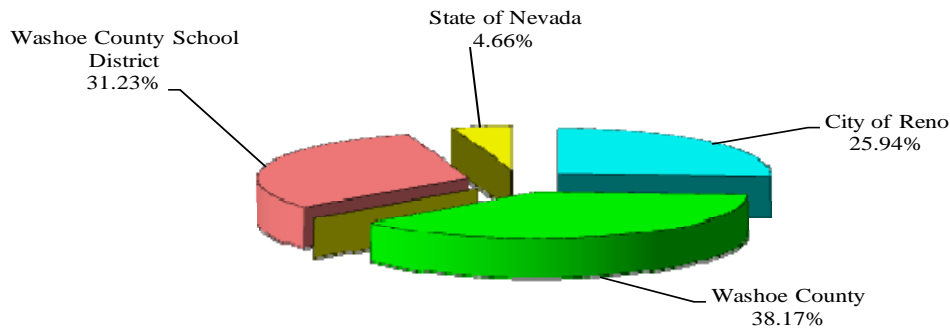
Debt Service & Other Uses



Distribution of Property Tax Dollars

The total overlapping tax rate for 2011/12 (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:

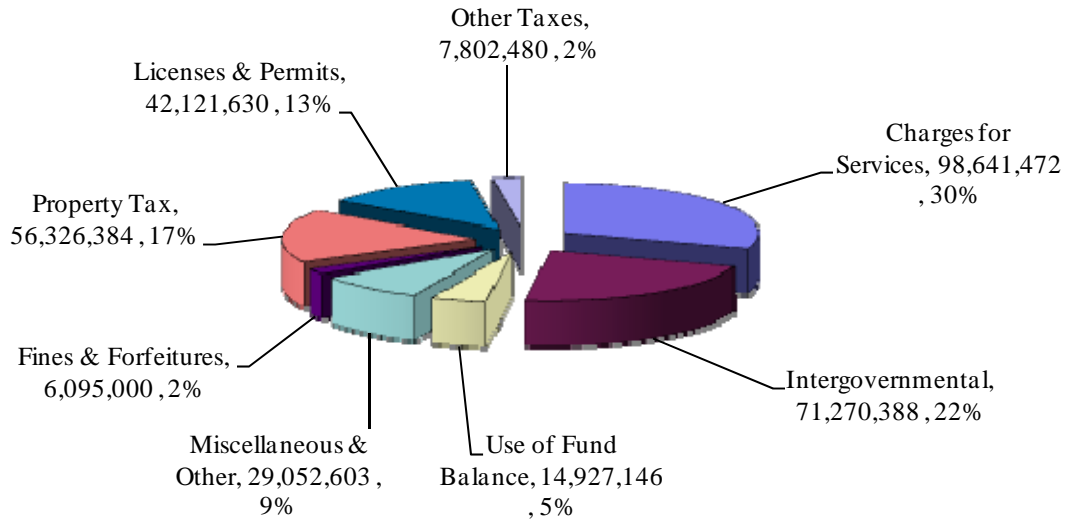
The Tax Rates are noted below:

Taxing Agency	Tax Rates 2011/2012	Tax Rates 2010/2011	Tax Rates 2009/2010
City of Reno Property Tax	0.9456	0.9456	0.9456
County Tax Rate	1.3917	1.3917	1.3917
Washoe County School District	1.1385	1.1385	1.1385
State of Nevada	0.17	0.17	0.17
Combined Special District Tax	0	0	0
Total Tax Rate:	3.6458	3.6458	3.6458

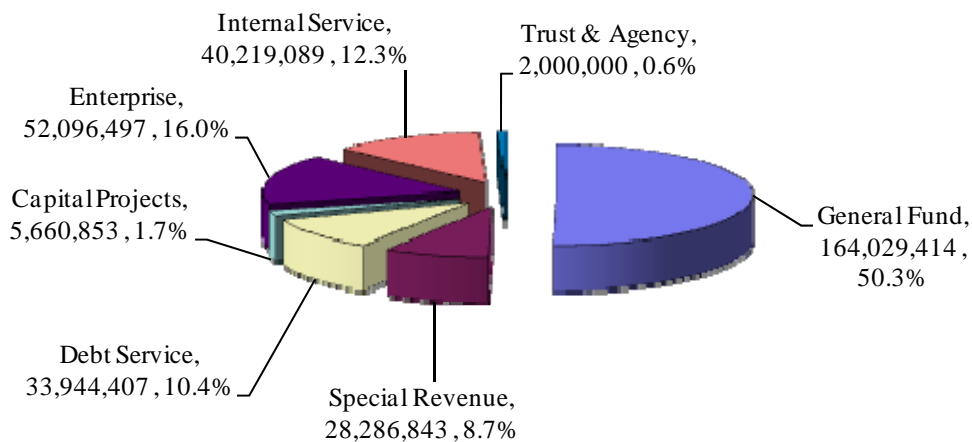
Summary Charts – All Funds

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
\$326,237,103

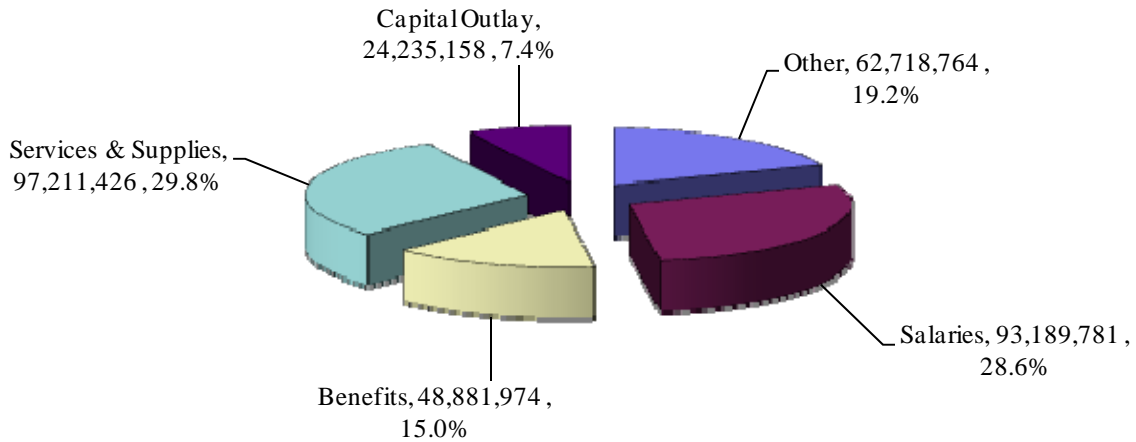


All Expenses by Fund
\$326,237,103

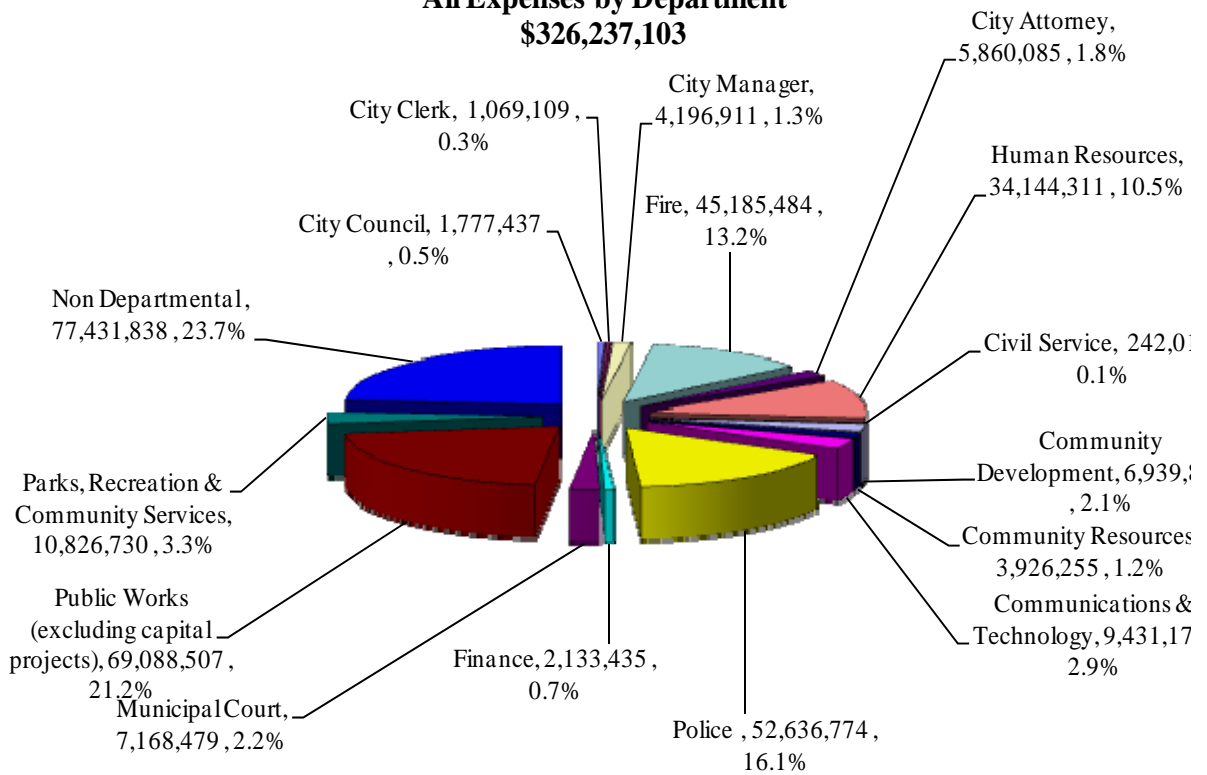


All Funds

**All Expenses by Type
\$326,237,103**



**All Expenses by Department
\$326,237,103**



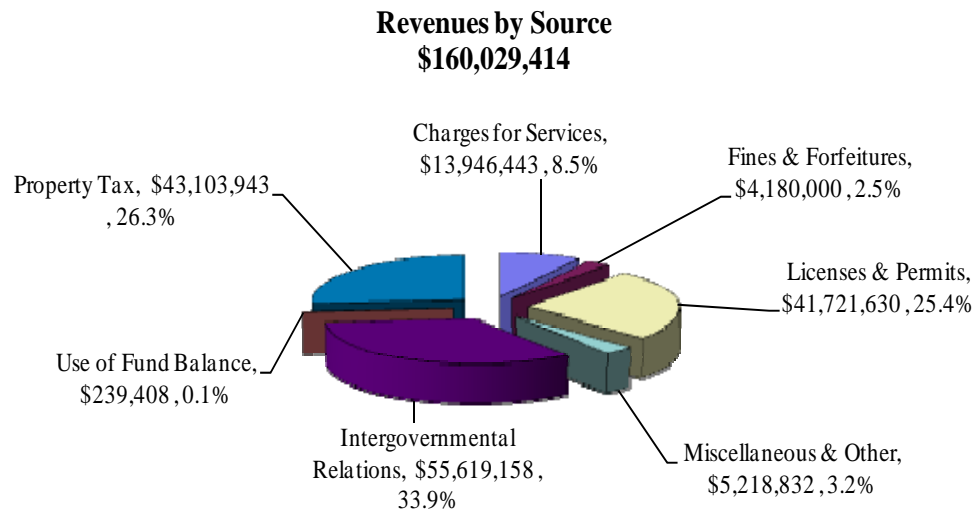
General Fund

General Fund Revenues are used to account for resources traditionally associated with government

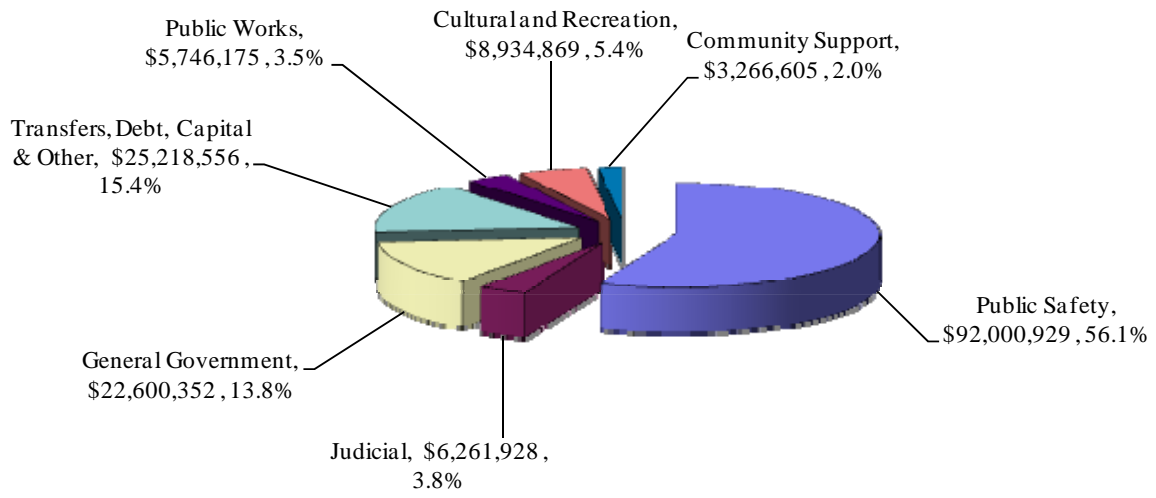
which are not required to be accounted for in another fund. Not all funds receive revenue from all

sources or have expenses in all areas. Only those Revenue sources and expense areas with activity

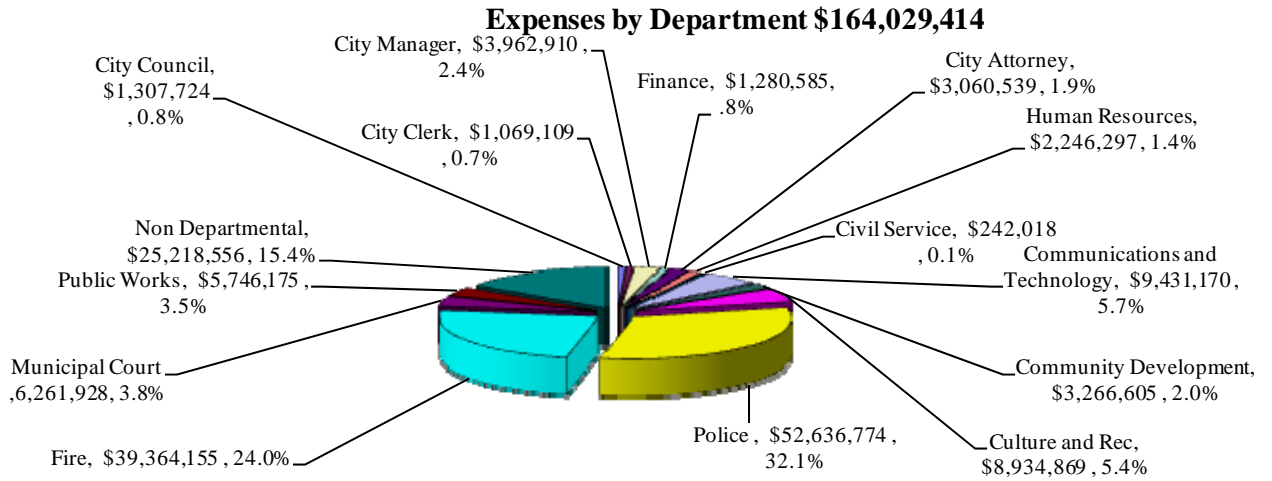
are shown.



Expenses by Function
\$164,029,414



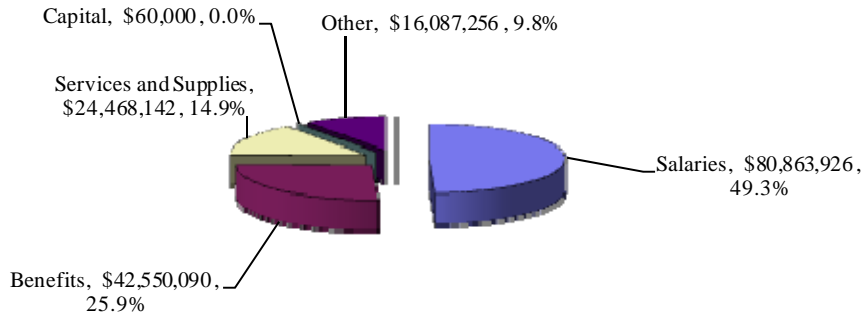
General Fund



<u>Department</u>	<u>Expense Amount</u>
City Council	\$ 1,307,724
City Clerk	\$ 1,069,109
City Manager	\$ 3,962,910
Finance	\$ 1,280,585
City Attorney	\$ 3,060,539
Human Resources	\$ 2,246,297
Civil Service	\$ 242,018
Communications & Technology	\$ 9,431,170
Community Development	\$ 3,266,605
Culture & Recreation	\$ 8,934,869
Police	\$ 52,636,774
Fire	\$ 39,364,155
Municipal Court	\$ 6,261,928
Public Works	\$ 5,746,175
Non Departmental	\$ 25,218,556
Total	164,029,414

General Fund

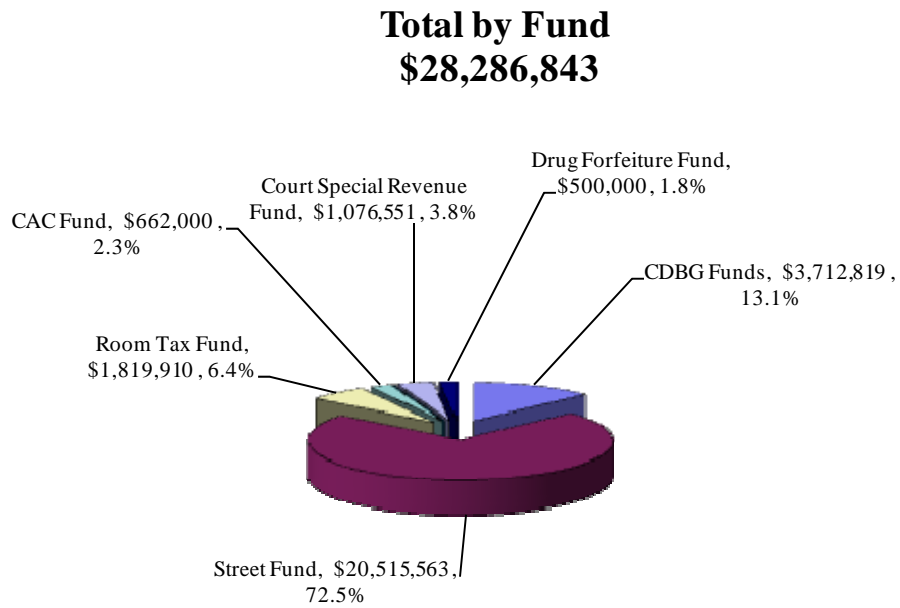
Expenses by Type \$164,029,414



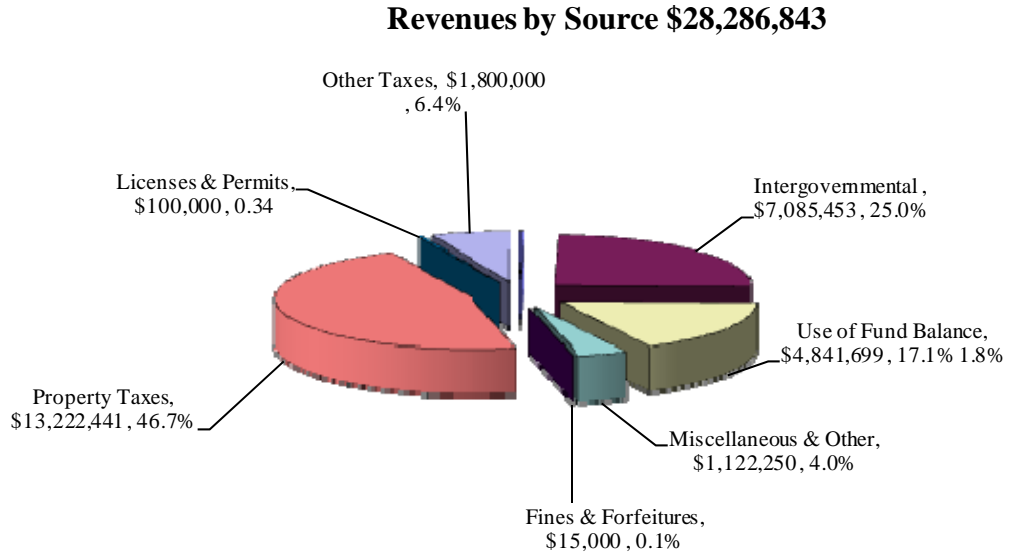
Type of Expense	Amount
Salaries	\$ 80,863,926
Benefits	\$ 42,550,090
Services and Supplies	\$ 24,468,142
Capital	\$ 60,000
Retired Emp Trust, Debt Service & Misc.	\$ 16,087,256
Total	164,029,414

Special Revenue Funds

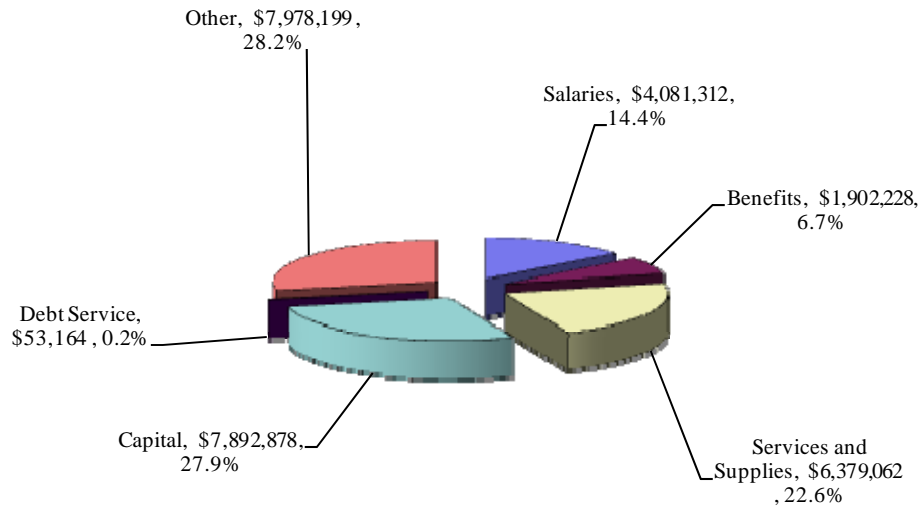
Special Revenue Funds are used to account for resources that are subject to certain legal spending restrictions. Not all funds receive revenue from all sources or have expenses in all areas. Only those Revenue sources and expense areas with activity are shown.



Special Revenue Funds



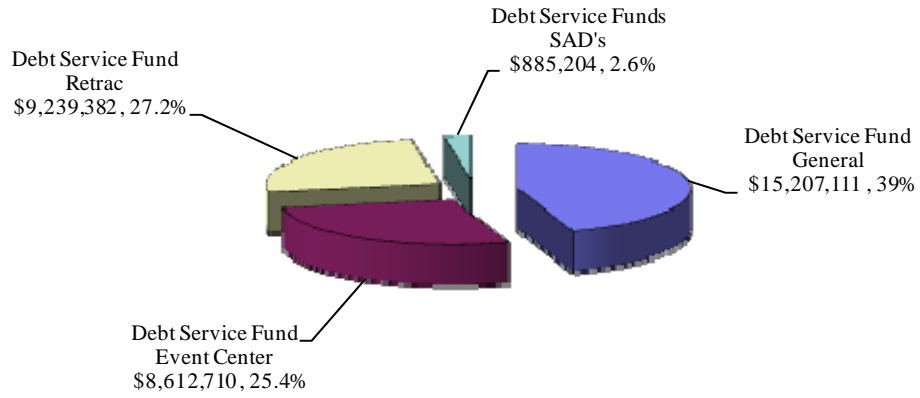
Expenses by Type \$28,286,843



Debt Service Funds

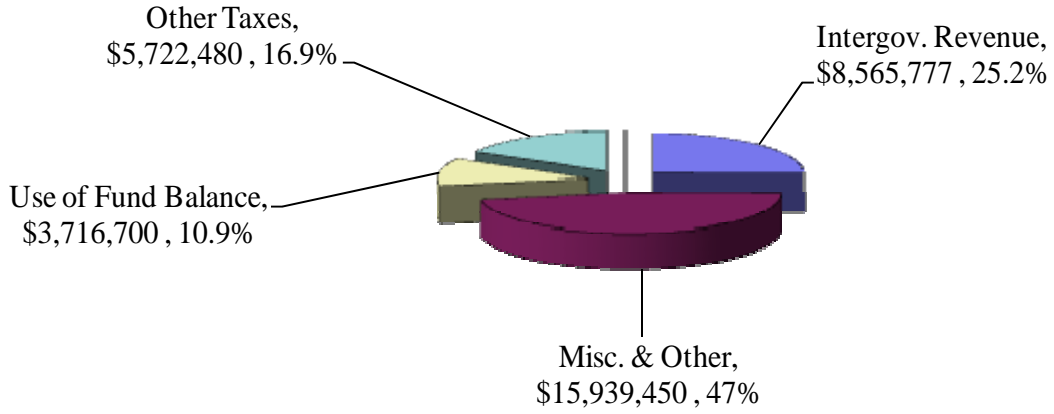
Debt Service Funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessments. Not all funds receive revenue from all sources or have expenses in all areas. Only those Revenue sources and expense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

Total by Fund
\$33,944,407

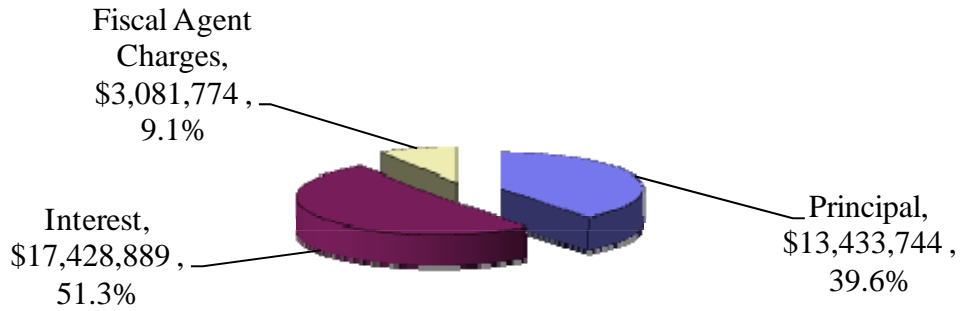


Debt Service Funds

Revenues by Source \$33,944,407



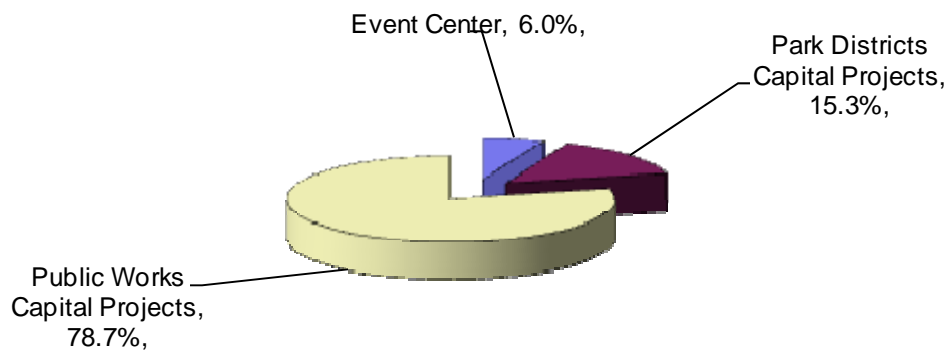
Expenses by Type \$33,944,407



Capital Projects Funds

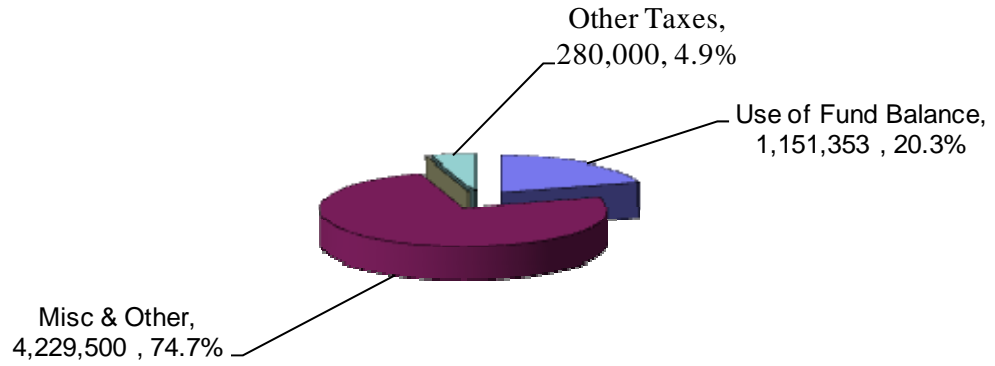
Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by enterprise or trust funds. Not all funds receive revenue from all sources or have expenses in all areas. Only those Revenue sources and expense areas with activity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

Total by Fund
\$5,660,853

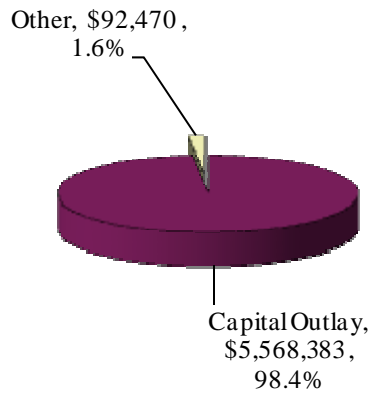


Capital Projects Funds

Revenues by Source \$5,660,853

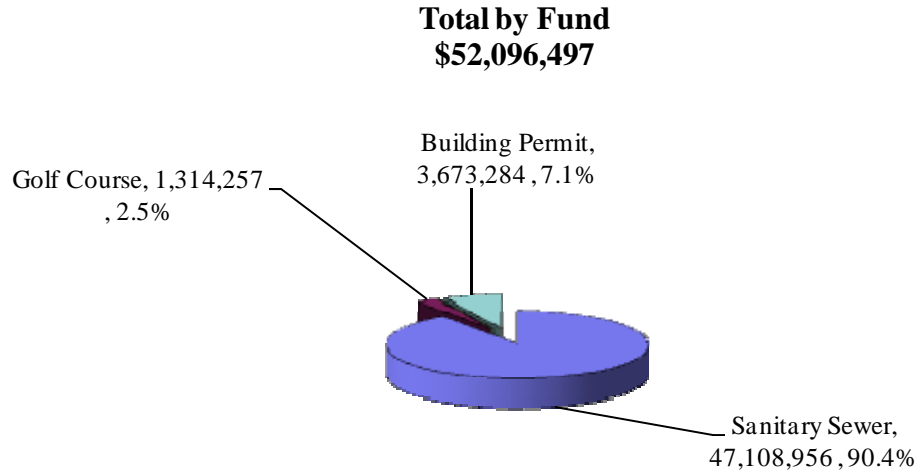


Expenses by Type \$5,660,853



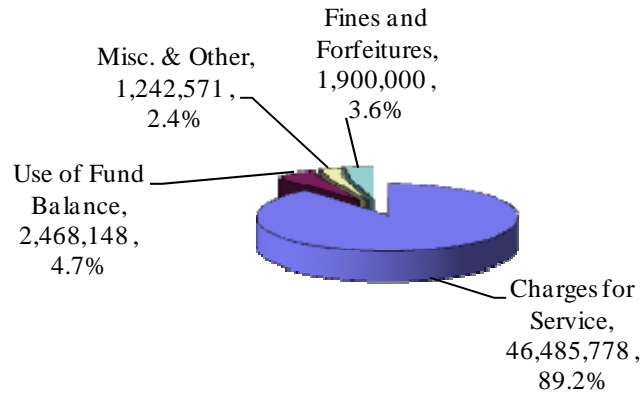
Enterprise Funds

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.

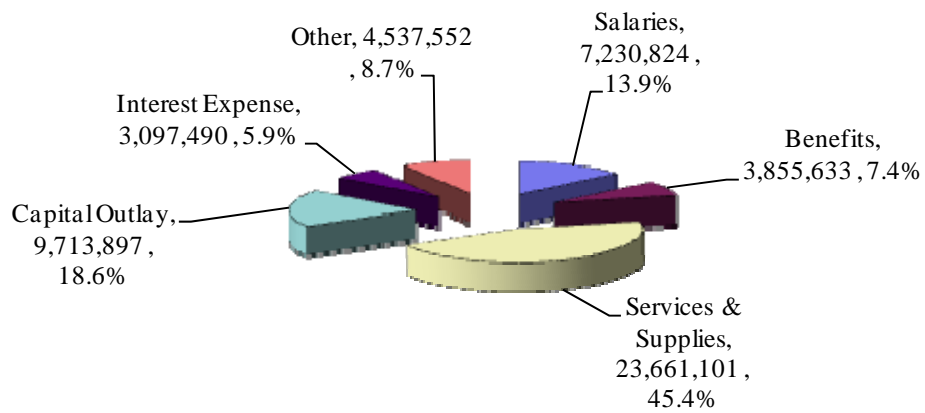


Enterprise Funds

Revenues by Source \$52,096,497

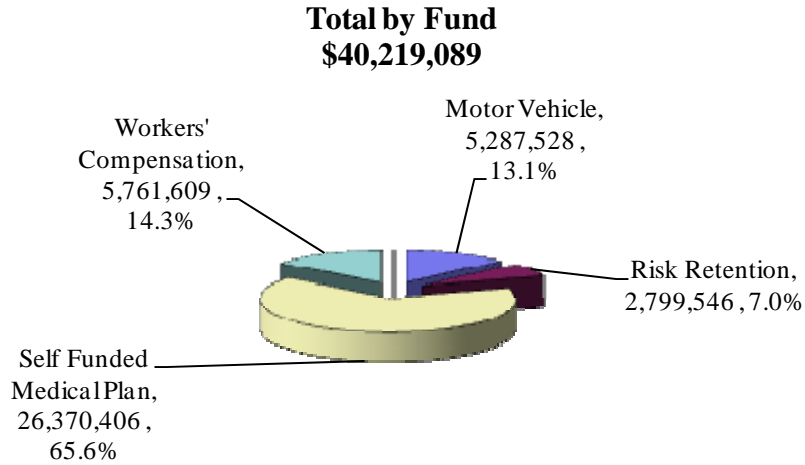


Expenses by Type \$52,096,497



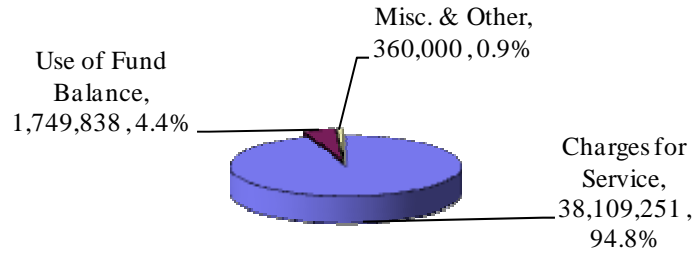
Internal Service Funds

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.

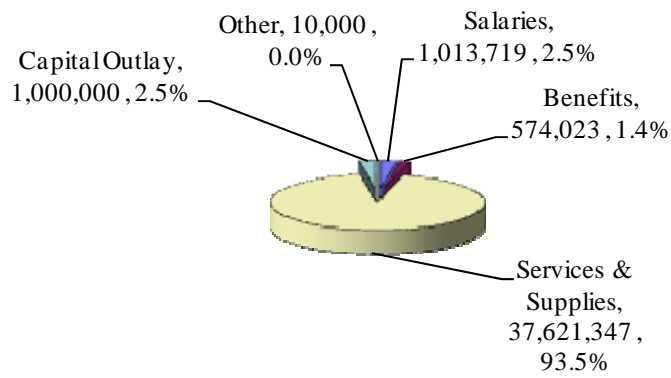


Internal Service Funds

Revenues by Source \$40,219,089



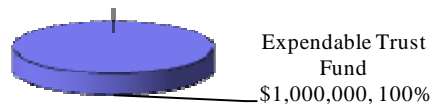
Expenses by Type \$40,219,089



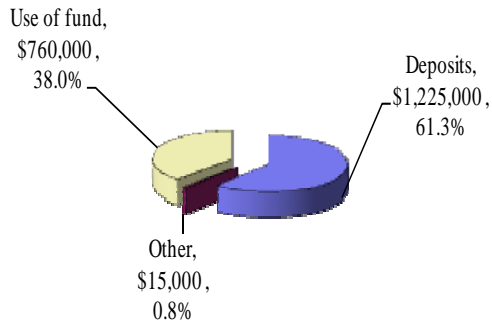
Trust Funds

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.

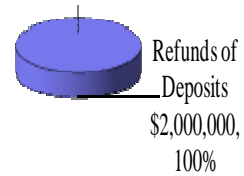
Total by Fund \$2,000,000



Revenues by Source \$2,000,000

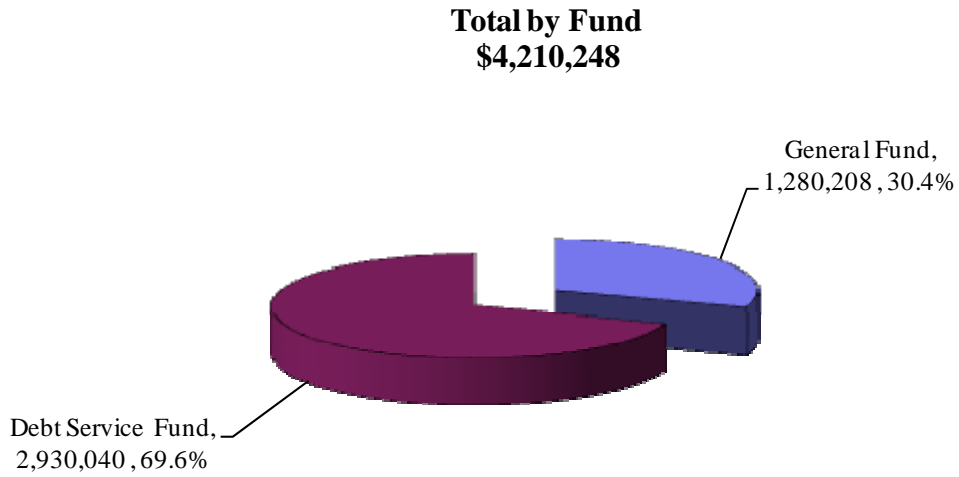


Expenses by Type \$2,000,000



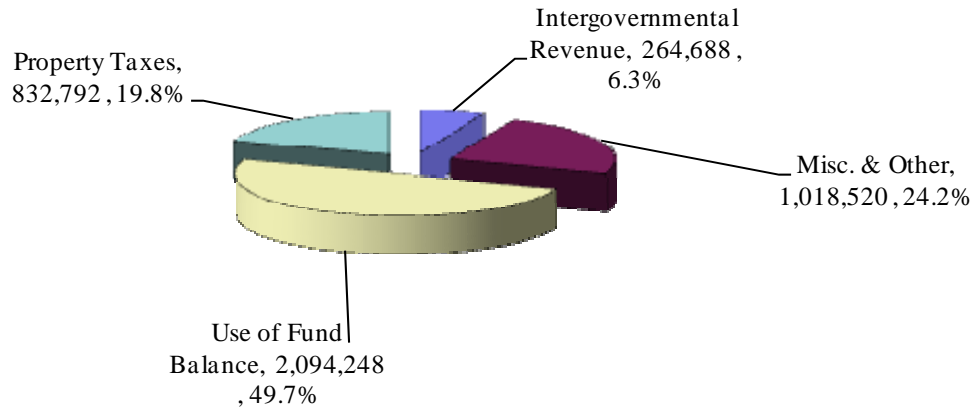
Redevelopment Agency #1 Funds

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.

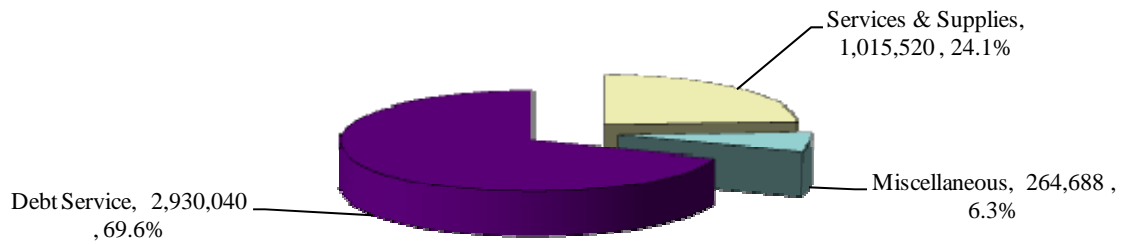


Redevelopment Agency #1 Funds

Revenues by Source \$4,210,248



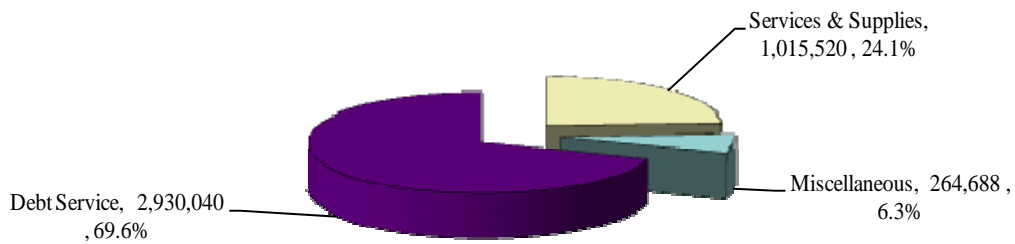
Expenses by Type \$4,210,248



Redevelopment Agency #2 Funds

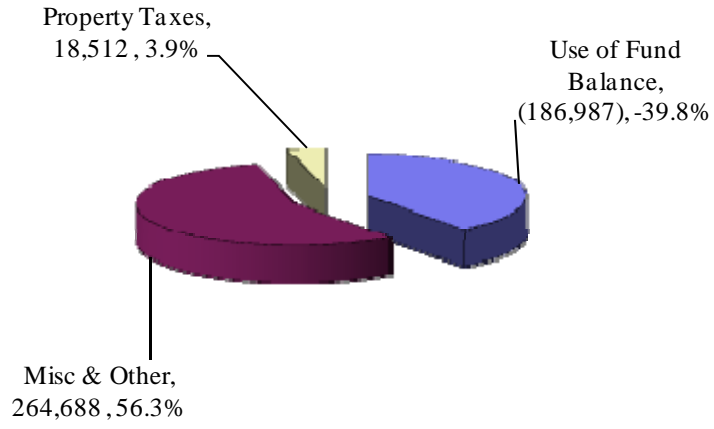
Redevelopment Agency Funds are used to account for the financing of goods or services provided by the agency or to make debt payments. Not all funds receive revenue from all sources or have expenses in all areas. Only those Revenue sources and expense areas with activity are shown.

Expenses by Type \$4,210,248

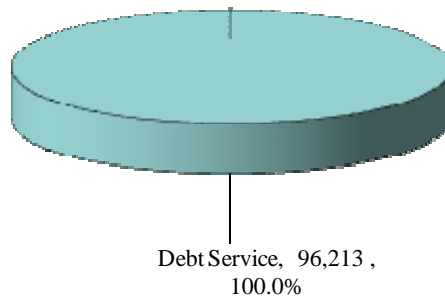


Redevelopment Agency #2 Funds

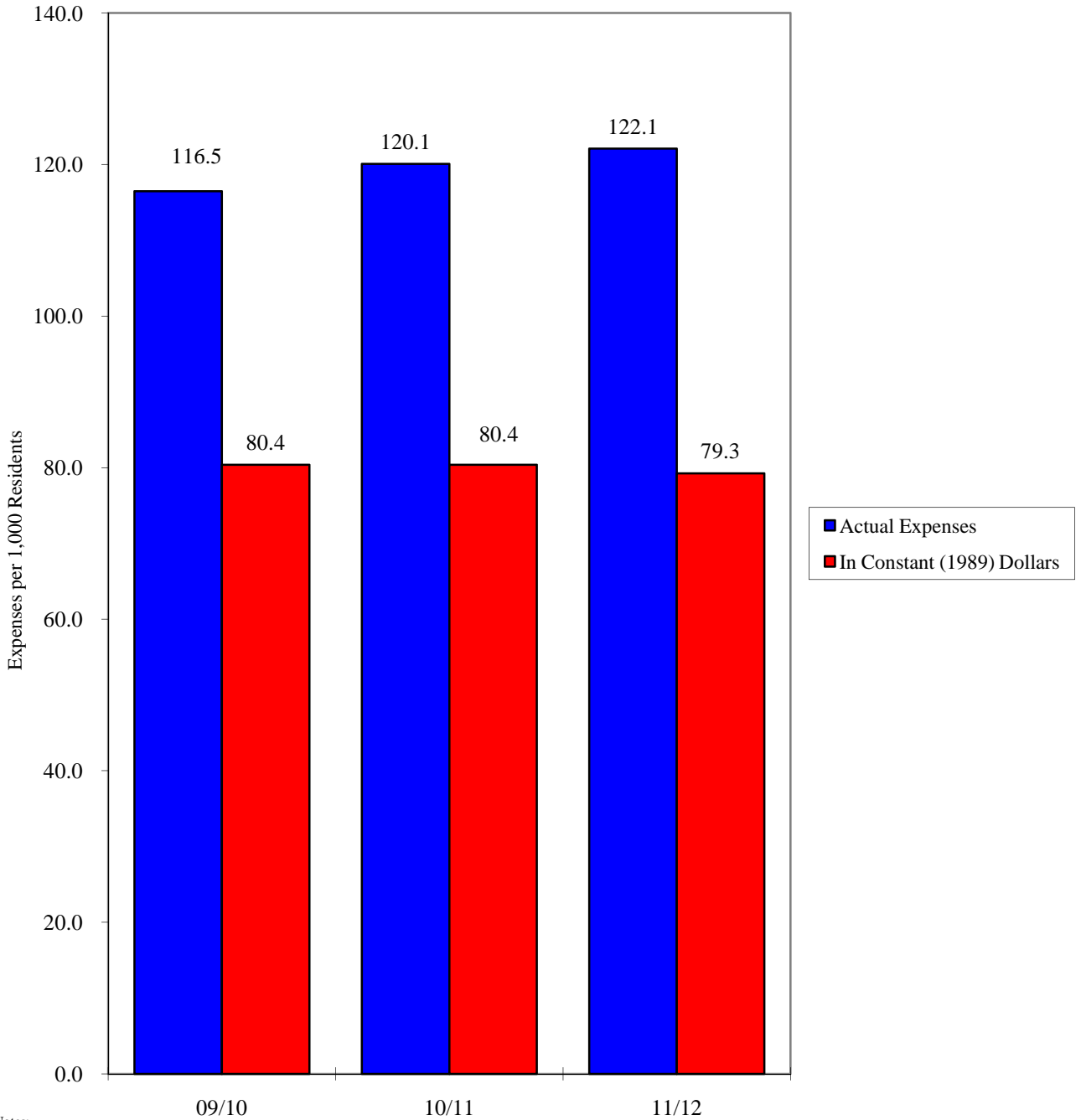
Revenues by Source \$96,213



Expenses by Type \$96,213



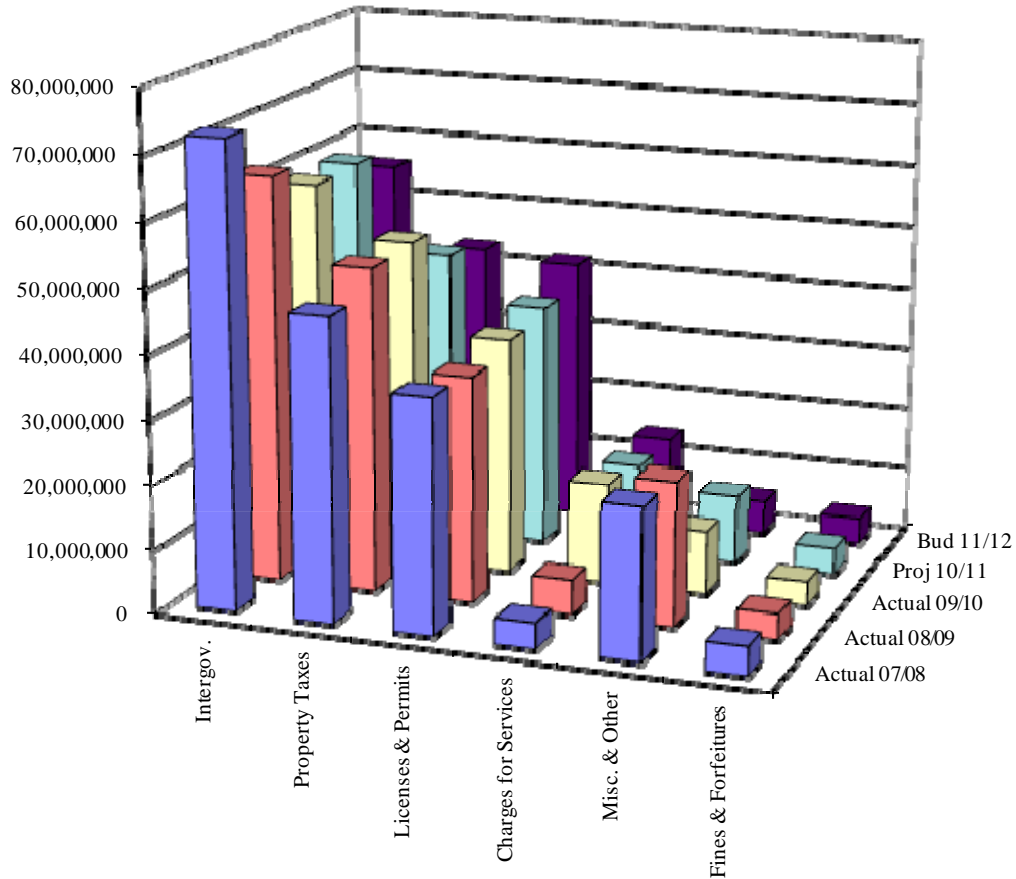
**EXPENSES PER CAPITA
FY 2008/2009 - FY 2010/2011
(Values in Thousands)**



- Notes:
1. FY 09/10 is actual data; FY 10/11 is projected; and FY 11/12 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.

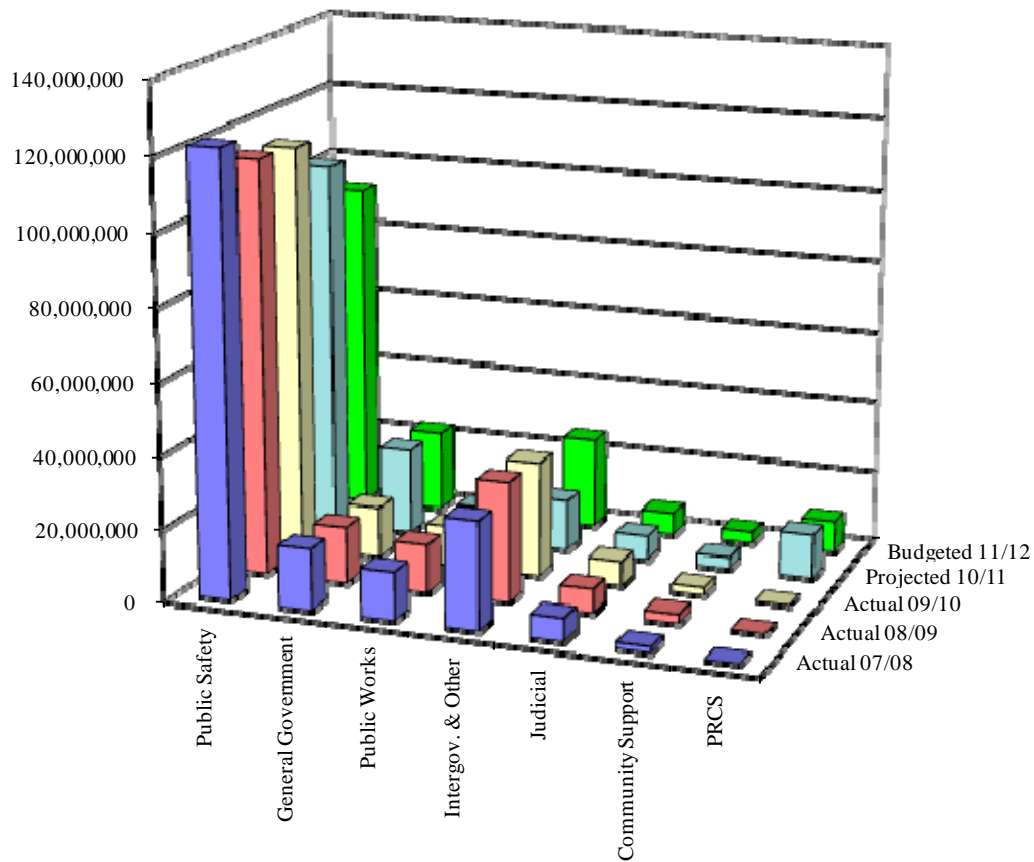
General Fund Major Revenues Five Year History

General Fund Major Revenues Five-Year History



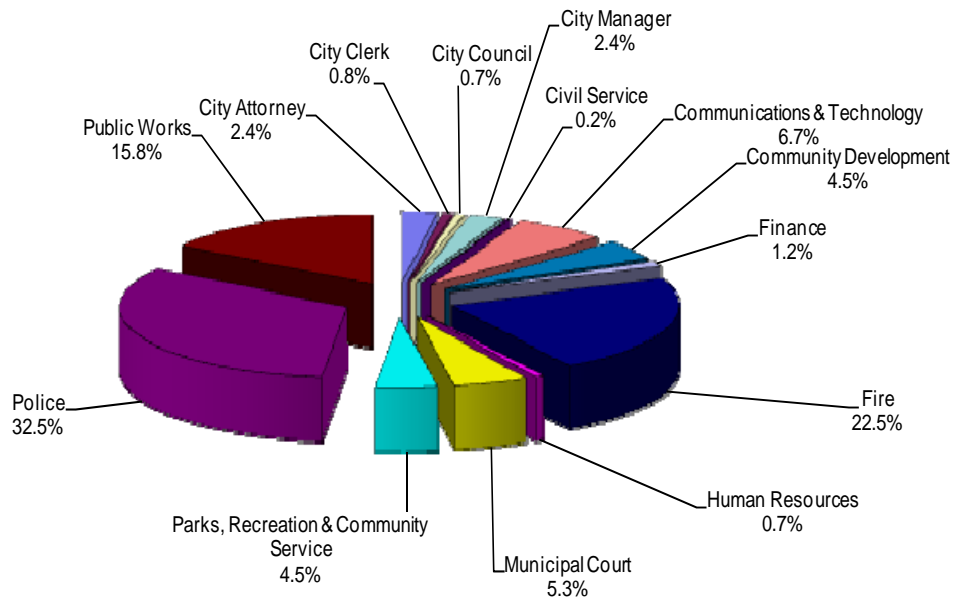
	Intergov.	Property Taxes	Licenses & Permits	Charges for Services	Misc. & Other	Fines & Forfeitures
Actual 07/08	72,339,557	47,035,412	36,427,149	4,109,739	23,600,108	4,492,220
Actual 08/09	63,474,386	50,632,981	35,308,525	5,519,366	22,554,145	4,050,660
Actual 09/10	59,059,703	51,221,724	37,126,468	15,723,897	10,003,588	3,864,147
Proj 10/11	59,284,700	45,600,587	38,284,850	13,974,046	10,836,725	4,113,180
Bud 11/12	55,619,158	43,103,943	41,721,630	13,946,443	5,218,832	4,180,000

General Fund Expenses Five-Year History



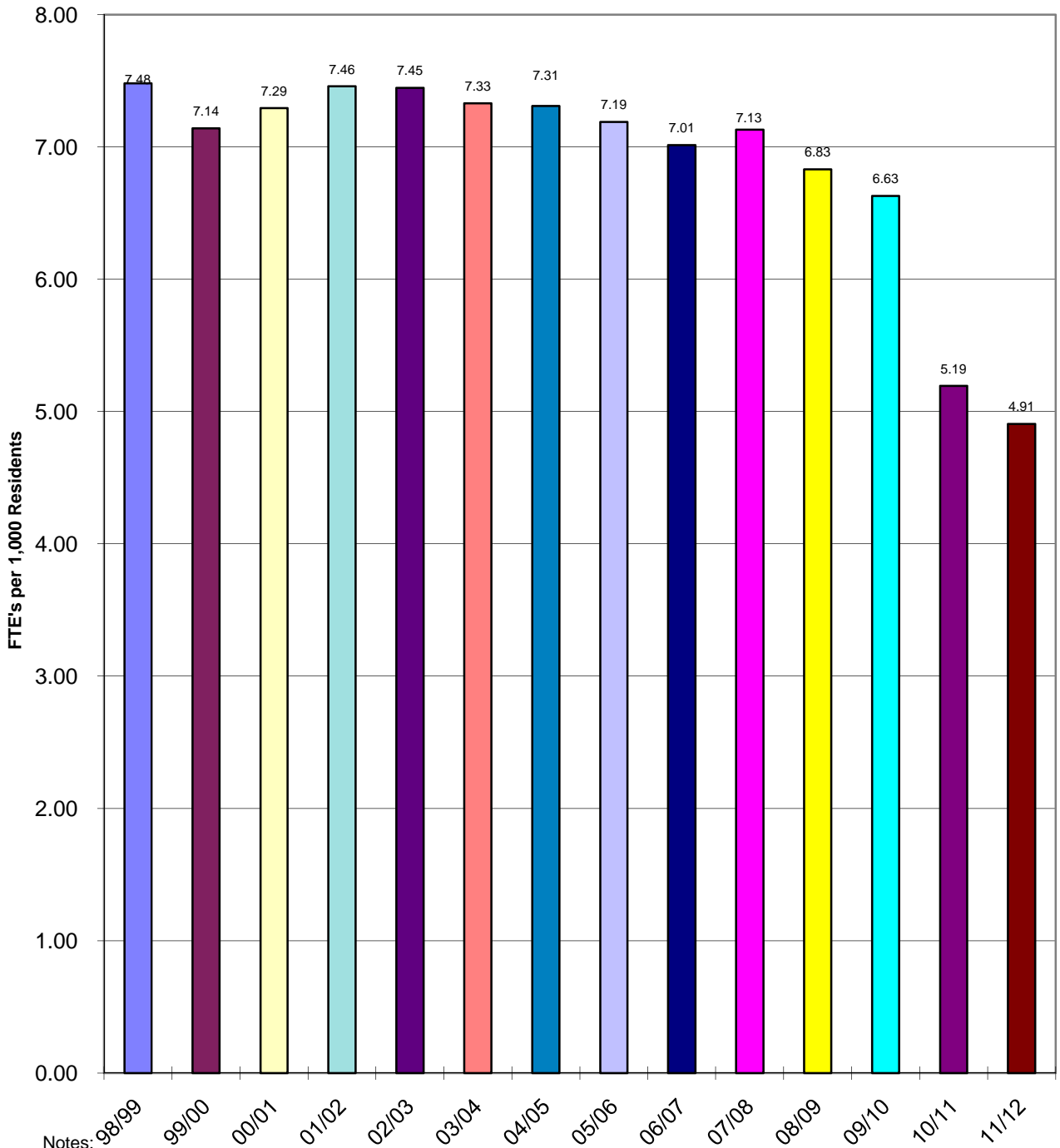
	Public Safety	General Government	Public Works	Intergov. & Other	Judicial	Community Support	PRCS
Actual 07/08	122,057,664	16,898,001	13,361,298	29,923,521	6,452,189	1,648,939	0
Actual 08/09	114,462,142	15,678,623	13,399,388	33,254,724	6,617,523	2,513,702	0
Actual 09/10	113,146,207	14,186,774	11,194,086	31,899,285	6,836,892	2,175,384	0
Projected 10/11	103,233,653	23,953,737	9,628,509	14,202,203	6,709,985	3,221,668	12,276,659
Budgeted 11/12	92,000,929	22,600,352	5,746,175	25,218,556	6,261,928	3,266,605	8,934,869

**City of Reno - Workforce by Department
Total 1,066.00 Funded FTE's**

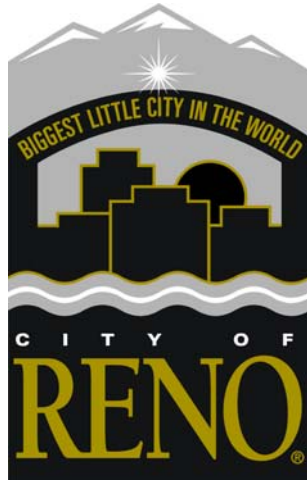


<u>CITY DEPARTMENT</u>	<u>#FUNDED EMPLOYEES</u>
City Attorney	26.00
City Clerk	8.00
City Council	7.00
City Manager	26.00
Civil Service	2.00
Communications & Technology	71.00
Community Development	48.00
Finance	13.00
Fire	240.00
Human Resources	7.00
Municipal Court	56.50
Parks, Recreation & Community Service	47.50
Police	346.00
Public Works	168.00
Total	1,066.00

**AUTHORIZED POSITIONS (FTE's) PER CAPITA
FY 1998/99 - FY 2011/12**



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