

# SECTION II

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## Budget Summary

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# Summary of Revenues, Expenses & Change in Fund Balance

FUND TYPE Fund Name	Est Beg Fund Bal or Cash on Hand 7/1/2012	FY 12/13 Revenues	FY 12/13 Expenses	Net Operating Transfers In (out)	Net Change (Col 3-4+5)	Proj Ending Fund Bal or Cash on Hand 6/30/2013
<b>CITY OF RENO</b>						
<b>GENERAL FUND (Major Fund)</b>	<b>8,217,912</b>	<b>148,183,589</b>	<b>141,357,018</b>	<b>(8,967,045)</b>	<b>(2,140,474)</b>	<b>6,077,438</b>
<b>SPECIAL REVENUE FUNDS</b>						
CDBG Projects Funds	194,318	3,078,527	2,734,075	(381,300)	(36,848)	157,470
Street Fund	11,145,800	17,016,646	19,073,795	(3,218,875)	(5,276,024)	5,869,776
CAC Fund	794,195	3,477,027	4,271,222	-	(794,195)	-
Room Tax Fund	52,679	1,801,982	483,623	(1,355,115)	(36,756)	15,923
Court Funds	-	435,000	265,000	(170,000)	-	-
Drug Forfeiture Funds	973,722	52,500	750,000	-	(697,500)	276,222
<b>Subtotal</b>	<b>13,160,714</b>	<b>25,861,682</b>	<b>27,577,715</b>	<b>(5,125,290)</b>	<b>(6,841,323)</b>	<b>6,319,391</b>
<b>DEBT SERVICE FUNDS</b>						
Ad Valorem Debt Funds	4,697,315	3,612,237	13,380,360	8,965,606	(802,517)	3,894,798
Railroad Debt Funds (Major Fund)	8,025,056	8,695,200	9,303,171	-	(607,971)	7,417,085
Event Center Debt Funds	2,176,392	5,790,694	8,593,388	2,707,000	(95,694)	2,080,698
SAD Debt Funds	2,196,223	903,103	1,143,725	-	(240,622)	1,955,601
<b>Subtotal</b>	<b>17,094,986</b>	<b>19,001,234</b>	<b>32,420,644</b>	<b>11,672,606</b>	<b>(1,746,804)</b>	<b>15,348,182</b>
<b>CAPITAL PROJECTS FUNDS</b>						
Public Works Capital Projects Fund	853,770	3,750	2,281,813	1,424,293	(853,770)	-
Room Surcharge Capital Projects Fund	969,901	1,901,500	2,871,401	-	(969,901)	-
Ad-Valorem Capital Projects Fund	164,037	715,020	879,057	-	(164,037)	-
Park Capital Projects Fund	4,412,854	389,000	276,161	-	112,839	4,525,693
Event Center Capital Projects Fund	159,026	700	159,726	-	(159,026)	-
<b>Subtotal</b>	<b>6,559,588</b>	<b>3,009,970</b>	<b>6,468,158</b>	<b>1,424,293</b>	<b>(2,033,895)</b>	<b>4,525,693</b>
<b>ENTERPRISE FUNDS</b>						
Sanitary Sewer (Major Fund)	25,557,242	49,557,254	66,719,026	(112,000)	(17,273,772)	8,283,470
Building Permit	718,367	3,895,840	3,452,589	-	443,251	1,161,618
<b>Subtotal</b>	<b>26,275,609</b>	<b>53,453,094</b>	<b>70,171,615</b>	<b>(112,000)</b>	<b>(16,830,521)</b>	<b>9,445,088</b>
<b>INTERNAL SERVICE FUNDS</b>						
Motor Vehicle	840,654	5,917,896	6,422,172	-	(504,276)	336,378
Risk Retention	2,919,575	2,583,906	2,580,899	255,000	258,007	3,177,582
Group Insurance	12,819,542	22,949,000	25,137,935	-	(2,188,935)	10,630,607
Worker's Compensation	801,242	6,078,965	5,651,725	-	427,240	1,228,482
<b>Subtotal</b>	<b>17,381,013</b>	<b>37,529,767</b>	<b>39,792,731</b>	<b>255,000</b>	<b>(2,007,964)</b>	<b>15,373,049</b>
<b>CITY OF RENO TOTAL</b>	<b>88,689,822</b>	<b>287,039,336</b>	<b>317,787,881</b>	<b>(852,436)</b>	<b>(31,600,981)</b>	<b>57,088,841</b>
<b>REDEVELOPMENT AGENCY #1</b>						
General Fund	4,632,723	972,274	806,842	-	165,432	4,798,155
Debt Service	2,396,417	1,127,440	2,910,510	-	(1,783,070)	613,347
<b>REDEVELOPMENT AGENCY #1 TOTAL</b>	<b>7,029,140</b>	<b>2,099,714</b>	<b>3,717,352</b>	<b>-</b>	<b>(1,617,638)</b>	<b>5,411,502</b>
<b>REDEVELOPMENT AGENCY #2</b>						
General Fund	32,683	-	-	-	-	32,683
Debt Service	201,352	-	829,788	628,436	(201,352)	-
<b>REDEVELOPMENT AGENCY #2 TOTAL</b>	<b>234,035</b>	<b>-</b>	<b>829,788</b>	<b>628,436</b>	<b>(201,352)</b>	<b>32,683</b>
<b>REDEVELOPMENT AGENCY TOTAL</b>	<b>7,263,175</b>	<b>2,099,714</b>	<b>4,547,140</b>	<b>628,436</b>	<b>(1,818,990)</b>	<b>5,444,185</b>
<b>GRAND TOTAL</b>	<b>95,952,997</b>	<b>289,139,050</b>	<b>322,335,021</b>	<b>(224,000)</b>	<b>(33,419,971)</b>	<b>62,533,026</b>

**CITY OF RENO, NEVADA**  
**Summary of Resources and Expenditures**  
**FY 2007/2008 to FY 2012/13**

	2007/2008 Actual	2008/09 Actual	2009/10 Actual	2010/11 Actual	2011/12 Projected	2012/13 Budgeted
<b>RESOURCES</b>						
Charges for Services	79,579,783	76,173,274	89,088,309	93,967,242	103,605,736	99,264,881
Property Taxes	62,492,592	66,603,822	65,257,207	60,723,272	57,380,344	56,776,507
Licenses and Permits	36,955,394	35,651,934	37,472,232	36,618,475	40,196,880	41,165,801
Intergovernmental	97,929,411	95,241,215	86,980,481	84,125,428	82,640,362	64,832,180
Miscellaneous & Other	314,767,552	174,690,180	71,094,933	71,347,530	45,760,473	28,627,101
Other Taxes	10,491,879	8,351,991	7,971,193	7,658,908	7,992,694	7,972,694
Fines and Forfeits	5,884,898	6,014,145	6,008,069	5,450,380	6,615,153	5,828,740
Beginning Fund Balance	89,076,797	68,473,013	97,294,703	75,719,099	67,702,891	45,033,196
Use of Net Assets Proprietary Funds	11,577,161	(19,553,653)	(2,146,510)	(7,137,729)	(2,495,940)	18,606,809
<b>TOTAL RESOURCES</b>	<b>708,755,467</b>	<b>511,645,921</b>	<b>459,020,617</b>	<b>428,472,605</b>	<b>409,398,593</b>	<b>368,107,909</b>
<b>EXPENDITURES</b>						
City Council	1,812,687	1,533,129	1,496,016	1,381,300	2,126,795	1,949,738
City Clerk	1,562,369	1,422,232	1,431,257	1,274,559	997,602	885,249
City Manager	6,299,571	5,969,291	4,341,279	3,730,548	3,975,590	5,110,849
Finance	3,420,504	3,216,696	3,377,669	2,548,232	2,005,570	2,295,666
City Attorney	5,715,041	5,067,389	5,803,505	6,200,632	5,730,334	5,967,853
Human Resources	25,003,690	5,760,972	22,145,886	32,358,756	31,614,359	32,455,082
Civil Service	349,455	359,296	312,183	243,814	245,824	246,913
Community Development	12,760,493	11,688,405	8,849,366	6,581,243	6,613,881	6,545,914
Community Resources	5,262,644	8,188,973	10,612,948	7,403,731	5,198,249	6,968,449
Technology	12,878,282	11,738,586	11,909,277	8,125,269	8,993,506	9,729,480
Police	61,429,593	60,100,486	61,559,704	58,516,610	54,500,126	53,757,193
Fire	60,617,613	54,361,655	51,590,089	44,817,794	42,838,500	29,803,450
Municipal Court	6,631,426	7,293,751	7,011,359	7,004,346	7,559,248	6,306,984
Public Works (including capital projects)	135,246,780	95,872,787	80,700,325	80,339,358	102,588,806	95,483,002
Parks, Recreation and Community Services	20,068,131	20,626,455	18,890,619	13,198,214	11,442,328	10,297,791
Non-Departmental	281,224,175	121,152,228	93,270,036	87,045,308	77,934,679	68,033,325
Ending Fund Balance	68,473,013	97,293,590	75,719,099	67,702,891	45,033,196	32,270,971
<b>TOTAL EXPENDITURES</b>	<b>708,755,467</b>	<b>511,645,921</b>	<b>459,020,617</b>	<b>428,472,605</b>	<b>409,398,593</b>	<b>368,107,909</b>

## Summary of Resources by Type and Fund

Revenue Source	2010/111 Actual	2011/12 Projected	2012/13 Budgeted	% of Total
<b>CITY OF RENO</b>				
Charges for Services	93,967,242	103,605,736	99,264,881	29.6%
Property Taxes	60,723,272	57,380,344	56,776,507	16.9%
Licenses & Permits	36,618,475	40,196,880	41,165,801	12.3%
Intergovernmental	84,125,428	82,640,362	64,832,180	19.3%
Use of Fund Balance	836,777	20,173,755	31,369,034	9.3%
Miscellaneous & Other	71,347,530	45,760,473	28,627,101	8.5%
Other Taxes	7,658,908	7,992,694	7,972,694	2.4%
Fines and Forfeitures	5,450,380	6,615,153	5,828,740	1.7%
<b>TOTAL</b>	<b>360,728,012</b>	<b>364,365,397</b>	<b>335,836,938</b>	<b>100.0%</b>

### Revenues by Fund Type Budgeted for 2012/13

Revenue Source	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Department Total
<b>CITY OF RENO</b>							
Charges for Service	12,153,530	200,000	-	1,900,000	48,899,354	36,111,997	99,264,881
Property Taxes	43,211,990	13,564,517	-	-	-	-	56,776,507
Licenses & Permits	40,808,801	102,000	-	-	255,000	-	41,165,801
Intergovernmental	45,480,460	8,714,720	8,924,500	712,500	-	1,000,000	64,832,180
Use of Fund Balanc	2,140,475	6,841,323	1,746,534	2,033,893	16,597,075	2,009,734	31,369,034
Miscellaneous & O	3,689,538	4,239,445	15,938,145	1,529,233	2,559,740	671,000	28,627,101
Other Taxes	-	1,800,000	5,787,694	385,000	-	-	7,972,694
Fines and Forfeitur	4,079,740	20,000	-	19,000	1,710,000	-	5,828,740
<b>TOTAL</b>	<b>151,564,534</b>	<b>35,482,005</b>	<b>32,396,873</b>	<b>6,579,626</b>	<b>70,021,169</b>	<b>39,792,731</b>	<b>335,836,938</b>

**Revenues by Fund Type Projected for 2011/12**

Revenue Source	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Department Total
<b>CITY OF RENO</b>							
Charges for Service	13,246,136	194,694	-	1,967,000	53,463,458	34,734,448	103,605,736
Property Taxes	44,157,903	13,222,441	-	-	-	-	57,380,344
Licenses & Permits	39,819,880	122,000	-	-	255,000	-	40,196,880
Intergovernmental	61,384,661	9,755,348	8,831,181	1,404,971	264,201	1,000,000	82,640,362
Use of Fund Balance	(2,712,660)	163,813	3,286,442	21,932,100	(2,495,940)	-	20,173,755
Miscellaneous & Other	5,637,615	2,105,379	17,386,099	4,954,348	6,216,212	9,460,820	45,760,473
Other Taxes	-	1,820,000	5,787,694	385,000	-	-	7,992,694
Fines and Forfeitures	3,791,898	20,000	43,255	-	2,760,000	-	6,615,153
<b>TOTAL</b>	<b>165,325,433</b>	<b>27,403,675</b>	<b>35,334,671</b>	<b>30,643,419</b>	<b>60,462,931</b>	<b>45,195,268</b>	<b>364,365,397</b>

**Revenues by Fund Type Actual for 2010/11**

Revenue Source	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Department Total
<b>CITY OF RENO</b>							
Charges for Service	13,972,804	208,485	-	-	47,404,215	32,381,738	93,967,242
Property Taxes	45,940,827	13,618,477	1,163,968	-	-	-	60,723,272
Licenses & Permits	36,166,016	123,003	-	-	329,456	-	36,618,475
Intergovernmental	59,875,304	11,562,150	8,678,910	2,095,831	721,081	1,192,152	84,125,428
Use of Fund Balance	2,122,697	(3,544,630)	3,048,038	6,390,103	(10,239,129)	3,059,698	836,777
Miscellaneous & Other	10,033,368	4,400,172	32,690,311	15,499,283	6,290,073	2,434,323	71,347,530
Other Taxes	-	1,810,553	5,525,795	322,560	-	-	7,658,908
Fines and Forfeitures	3,294,637	12,507	58,723	-	2,084,513	-	5,450,380
<b>TOTAL</b>	<b>171,405,653</b>	<b>28,190,717</b>	<b>51,165,745</b>	<b>24,307,777</b>	<b>46,590,209</b>	<b>39,067,911</b>	<b>360,728,012</b>

## Summary of Expenses by Department and Budgeted by Fund

Expenditure Source	2010/11 Actual	2011/12 Projected	2012/13 Budgeted	% of Total
<b>CITY OF RENO</b>				
City Council	1,381,300	1,381,300	2,126,795	0.6%
City Clerk	1,274,559	997,602	885,249	0.3%
City Manager	3,730,548	3,975,590	5,110,849	1.5%
Finance	2,548,232	2,005,570	2,295,666	0.7%
City Attorney	6,200,632	5,730,334	5,967,853	1.8%
Human Resources	32,358,756	31,614,359	32,455,082	9.7%
Civil Service	243,814	245,824	246,913	0.1%
Community Development	6,581,243	6,613,881	6,545,914	1.9%
Community Resources	7,403,731	5,198,249	6,968,449	2.1%
Technology	8,125,269	8,993,506	9,729,480	2.9%
Police	58,516,610	54,500,126	53,757,193	16.0%
Fire	44,817,794	42,838,500	29,803,450	8.9%
Municipal Court	7,004,346	7,559,248	6,306,984	1.9%
Public Works (including capital projec	80,339,358	103,334,301	95,305,945	28.4%
Parks, Recreation & Community Servi	13,198,214	11,442,328	10,297,791	3.1%
Non-Departmental	87,045,308	77,934,679	68,033,325	20.3%
<b>TOTAL</b>	<b>360,769,714</b>	<b>364,365,397</b>	<b>335,836,938</b>	<b>100%</b>

### Expenditures by Fund Type Budgeted for 2012/13

Expenditure Source	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Department Total
<b>CITY OF RENO</b>							
City Council	1,466,115	483,623	-	-	-	-	1,949,738
City Clerk	885,249	-	-	-	-	-	885,249
City Manager	5,110,849	-	-	-	-	-	5,110,849
Finance	1,402,855	-	-	-	892,811	-	2,295,666
City Attorney	3,386,954	-	-	-	-	2,580,899	5,967,853
Human Resources	1,665,422	-	-	-	-	30,789,660	32,455,082
Civil Service	246,913	-	-	-	-	-	246,913
Community Development	3,093,325	-	-	-	3,452,589	-	6,545,914
Community Resources	-	6,968,449	-	-	-	-	6,968,449
Technology	9,729,480	-	-	-	-	-	9,729,480
Police	53,757,193	-	-	-	-	-	53,757,193
Fire	29,803,450	-	-	-	-	-	29,803,450
Municipal Court	6,041,984	265,000	-	-	-	-	6,306,984
Public Works (including capital j	4,693,772	19,073,795	-	6,210,995	59,101,268	6,422,172	95,502,002
Parks, Recreation & Community	10,021,630	-	-	276,161	-	-	10,297,791
Non-Departmental	20,259,343	8,691,138	32,396,873	92,470	6,574,501	-	68,014,325
<b>TOTAL</b>	<b>151,564,534</b>	<b>35,482,005</b>	<b>32,396,873</b>	<b>6,579,626</b>	<b>70,021,169</b>	<b>39,792,731</b>	<b>335,836,938</b>

**Expenditures by Fund Type Projected for 2011/12**

Expenditure Source	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Department Total
<b>CITY OF RENO</b>							
City Council	1,315,738	811,057	-	-	-	-	2,126,795
City Clerk	997,602	-	-	-	-	-	997,602
City Manager	3,975,590	-	-	-	-	-	3,975,590
Finance	1,272,042	-	-	-	733,528	-	2,005,570
City Attorney	3,202,007	-	-	-	-	2,528,327	5,730,334
Human Resources	1,567,209	-	-	-	-	30,047,150	31,614,359
Civil Service	245,824	-	-	-	-	-	245,824
Community Development	3,117,041	-	-	-	3,496,840	-	6,613,881
Community Resources	-	5,198,249	-	-	-	-	5,198,249
Technology	8,993,506	-	-	-	-	-	8,993,506
Police	54,500,126	-	-	-	-	-	54,500,126
Fire	42,838,500	-	-	-	-	-	42,838,500
Municipal Court	6,412,944	1,146,304	-	-	-	-	7,559,248
Public Works (including capital	5,864,427	11,147,068	-	28,493,793	51,917,398	5,166,120	102,588,806
Parks, Recreation & Community	8,960,750	-	-	1,448,040	1,033,538	-	11,442,328
Non-Departmental	22,066,802	9,100,997	34,823,620	701,586	9,536,674	1,705,000	77,934,679
<b>TOTAL</b>	<b>165,330,108</b>	<b>27,403,675</b>	<b>34,823,620</b>	<b>30,643,419</b>	<b>66,717,978</b>	<b>39,446,597</b>	<b>364,365,397</b>

**Expenditures by Fund Type Actual for 2010/11**

Expenditure Source	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Department Total
<b>CITY OF RENO</b>							
City Council	1,025,750	355,550	-	-	-	-	1,381,300
City Clerk	1,274,559	-	-	-	-	-	1,274,559
City Manager	3,730,548	-	-	-	-	-	3,730,548
Finance	1,757,892	-	-	-	790,340	-	2,548,232
City Attorney	3,278,176	-	-	-	-	2,922,456	6,200,632
Human Resources	1,671,775	-	-	-	-	30,686,981	32,358,756
Civil Service	243,814	-	-	-	-	-	243,814
Community Development	3,225,605	-	-	-	3,355,638	-	6,581,243
Community Resources	-	7,403,731	-	-	-	-	7,403,731
Technology	9,841,836	-	-	-	(518,240)	(1,198,327)	8,125,269
Police	58,516,610	-	-	-	-	-	58,516,610
Fire	44,817,794	-	-	-	-	-	44,817,794
Municipal Court	6,876,938	127,408	-	-	-	-	7,004,346
Public Works (including capital	9,257,450	10,938,413	-	22,074,337	33,261,942	4,807,216	80,339,358
Parks, Recreation & Community	11,867,020	-	-	367,977	963,217	-	13,198,214
Non-Departmental	14,037,876	9,362,434	51,643,953	1,414,148	9,417,399	1,169,498	87,045,308
<b>TOTAL</b>	<b>171,423,643</b>	<b>28,187,536</b>	<b>51,643,953</b>	<b>23,856,462</b>	<b>47,270,296</b>	<b>38,387,824</b>	<b>360,769,715</b>

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

<b>TOTAL BY FUNCTION</b>	6/30/2011	6/30/2012	6/30/2013
	Actual	Projected	Projected
<b>CITY OF RENO</b>			
General Government	129.50	123.50	130.00
Judicial	57.50	56.50	48.50
Public Safety	765.50	676.50	596.00
Public Works	126.95	116.45	100.50
Sanitation	-	-	-
Health (Animal Services)*	-	-	-
Welfare	-	-	-
Culture & Recreation	241.00	175.85	128.37
Community Support	43.50	40.50	20.00
Utility Enterprise	76.29	66.30	70.00
<b>CITY OF RENO TOTAL</b>	<b>1,440.24</b>	<b>1,255.60</b>	<b>1,093.37</b>
<b>REDEVELOPMENT AGENCY</b>			
Public Works	1.50	0.00	0.00
<b>GRAND TOTAL</b>	<b>1,441.74</b>	<b>1,255.60</b>	<b>1,093.37</b>

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 FY 2012/13

### REGULAR POSITIONS

DEPARTMENT	POSITION TITLE	EXPLANATION	FUND	FTE'S
Finance	Senior Mangement Analyst	New Position	General	1.00
City Clerk	Secretary	Part-time to Full-time	General	0.50
Police	Police Officers	Add	General	12.00
		Net Change:		13.50

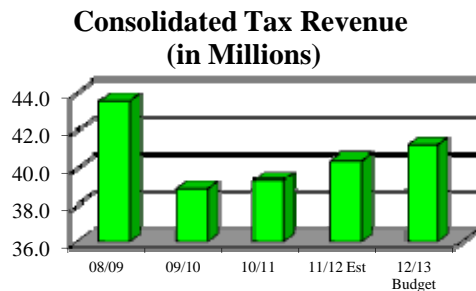
## Budget Summary – Revenues

The City's budget for 2012/13 totals \$335.9 million, a 3% increase over the adopted budget for 2011/12. The increase includes 12 additional Police Officers and increased capital spending.

The City, (excluding the Redevelopment Agency) expects to receive \$335.9 million in revenues in 2012/13, of which \$151.6 million (45%) will flow into the General Fund. The remaining \$184.3 million will flow into other funds, primarily for capital projects and support for building permit and sewer enterprise 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

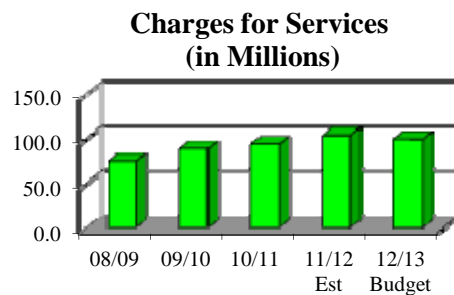


the distribution formula. The State-wide sales and use tax rate totals 7.725%, of which 2.25% is for the City/County Relief Tax is distributed to the cities and counties throughout the State. The County also has a rate of 0.875% for specific County-wide projects. The remainder of the tax revenues are 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 is 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 47% 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 39% 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 14% 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.

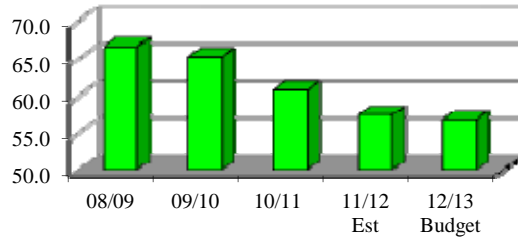


## Ad Valorem (Property) Taxes

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.

<b>Step 1</b>	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			
<b>Step 2</b>	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

**Property Taxes  
(in Millions)**

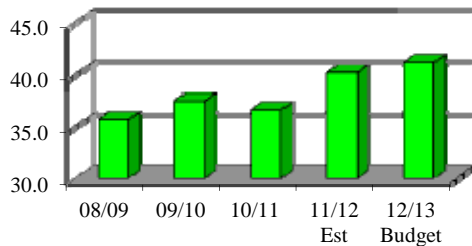


Ad Valorem revenues are accounted for in the General Fund, where they are the second largest revenue source and in the Street Special Revenue Fund for neighborhood street maintenance as approved by the voters in 1994.

**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)**



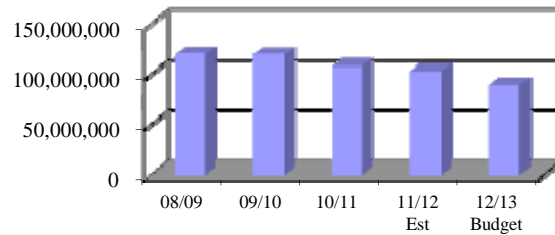
## Budget Summary – Expenses

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.

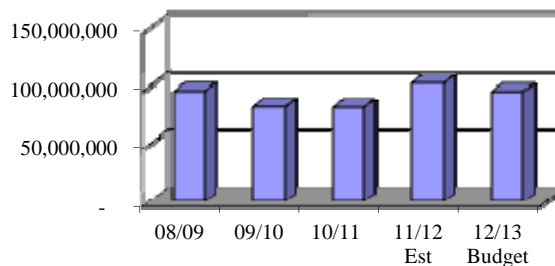
**Public Safety and Health**



### 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.

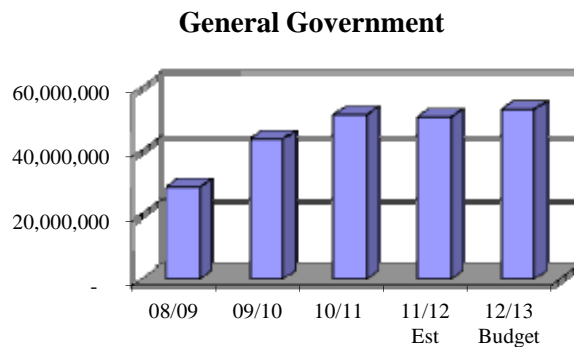
**Public Works and Utilities**



## General Government

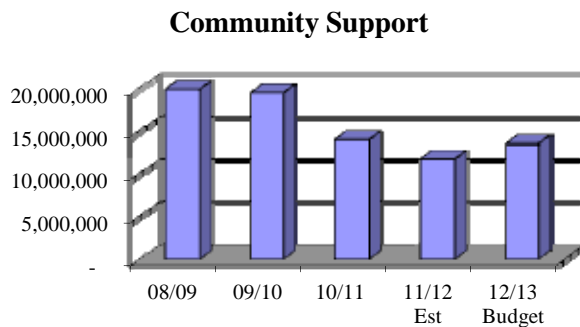
General Government includes the City Council, City Manager's Office, City Clerk's Office, Finance, Human Resources, Civil Service, Communications and Technology and the City Attorney's Office. These departments are funded through the General Fund although some services and/or personnel are partially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



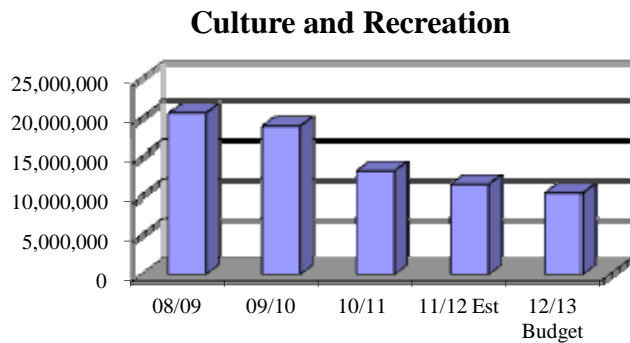
## Community Support

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



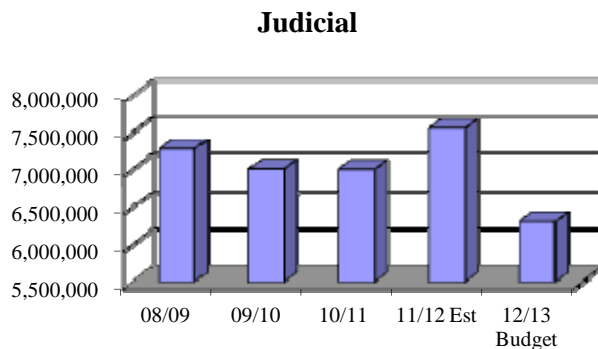
## Culture and Recreation

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

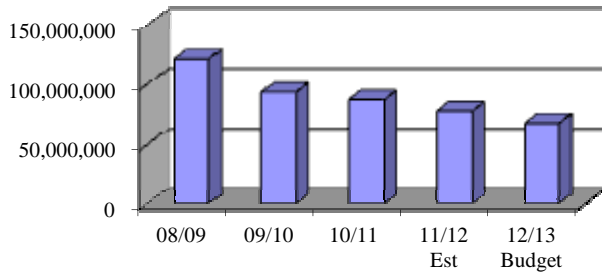
The judicial function includes the operation of the Municipal Court. 100% of operations are funded by the General Fund; although certain operating and capital costs may be funded through two special revenue funds allowed by state statute for specific purposes.



## 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**

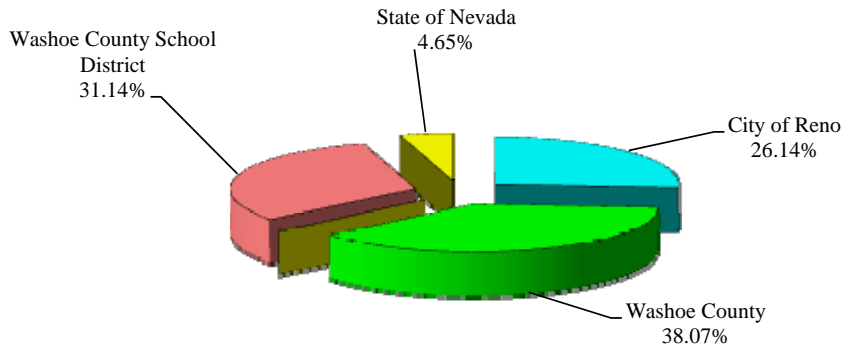




## Distribution of Property Tax Dollars

The total overlapping tax rate for 2012/13 (subject to approval by the Nevada Tax Commission) for the City of Reno is \$3.66 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 \$1,921 in property taxes (\$52,500/100 x 3.66). The City of Reno will only receive about \$504 of that amount. The rest will go to other governmental agencies.

### PROPERTY TAX DISTRIBUTION



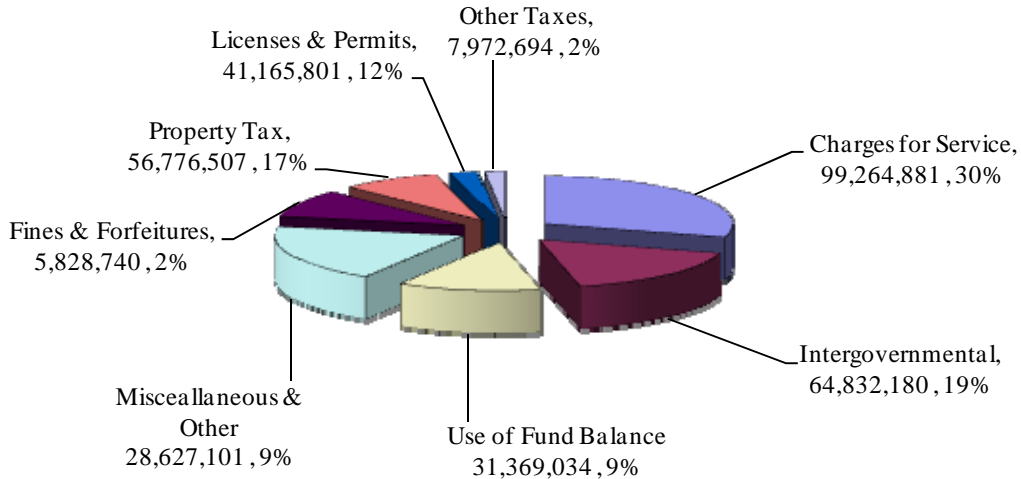
The Tax Rates are noted below:

Taxing Agency	Tax Rates 2012/2013	Tax Rates 2011/2012	Tax Rates 2010/2011
City of Reno Property Tax	0.9598	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
<b>Total Tax Rate:</b>	<b>3.66</b>	<b>3.6458</b>	<b>3.6458</b>

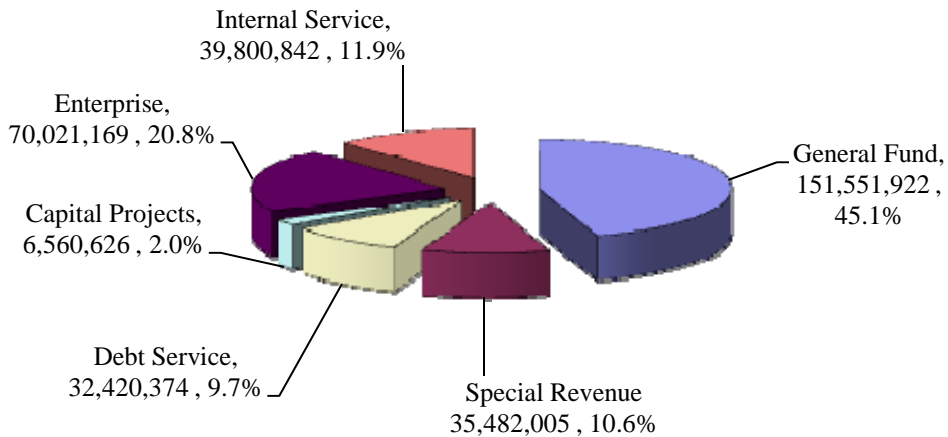
## Summary Charts – All Funds

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 \$335,836,938

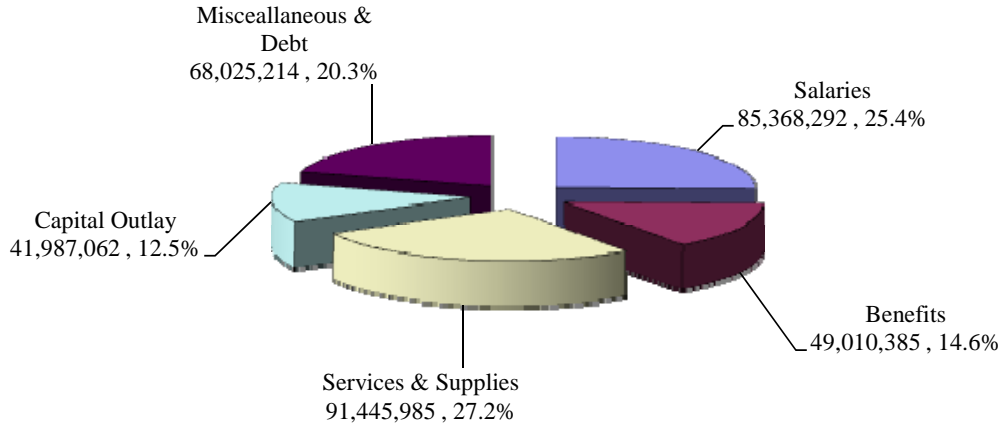


### All Expenses by Fund \$335,836,938

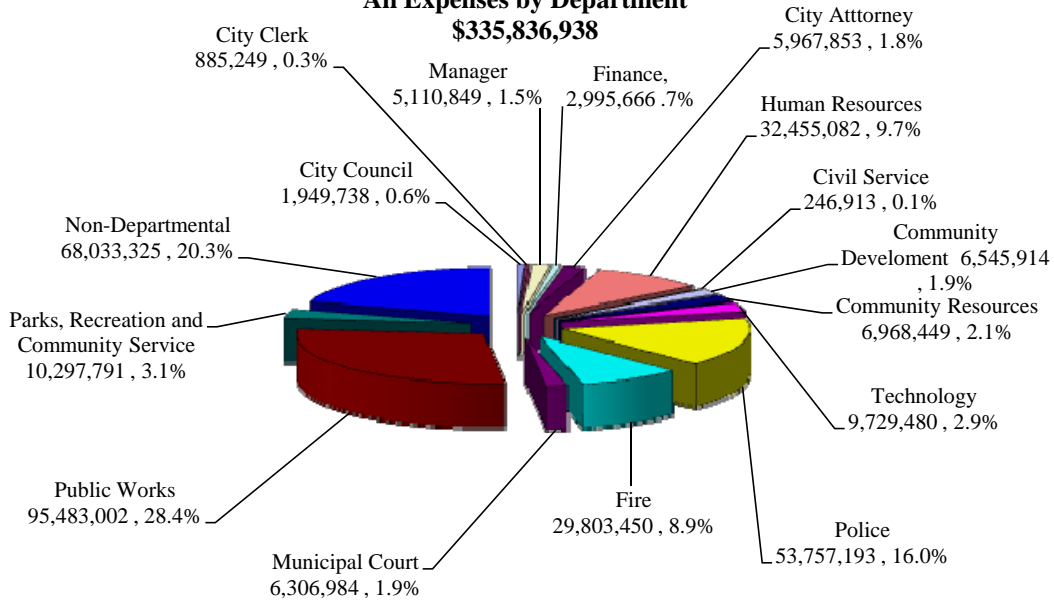


## All Funds

### All Expenses by Type \$335,836,938

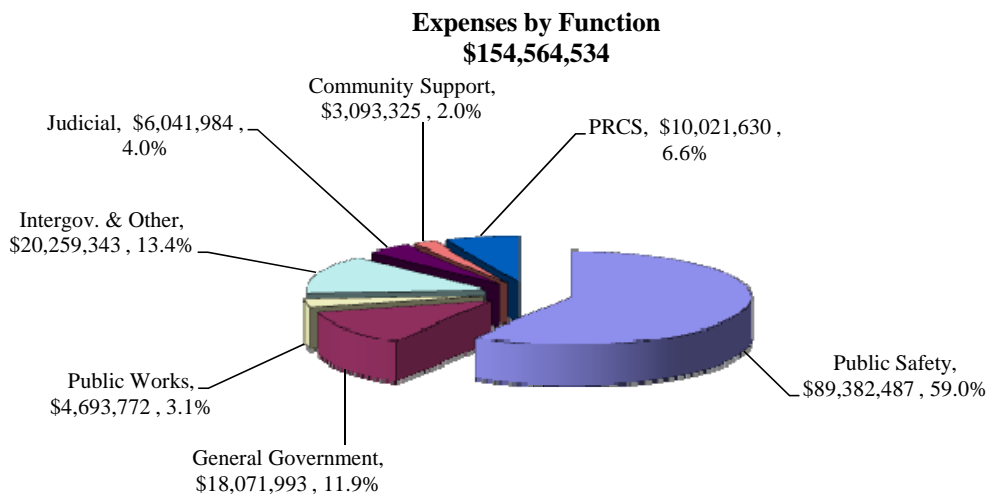
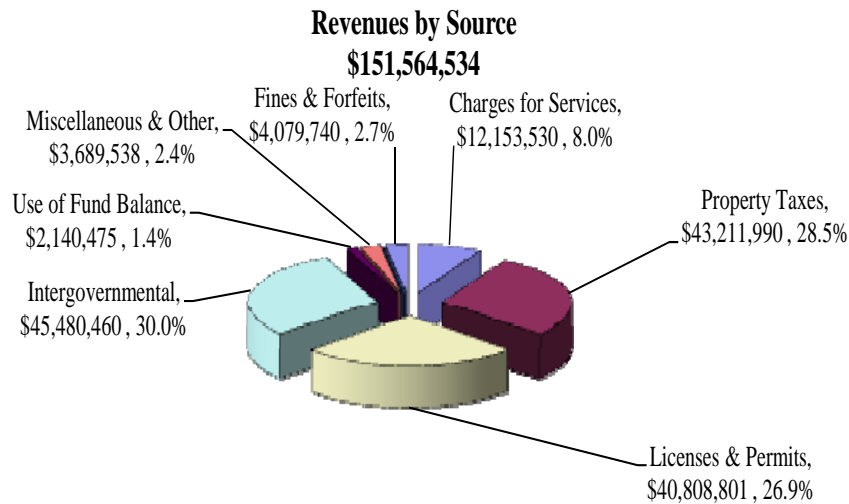


### All Expenses by Department \$335,836,938

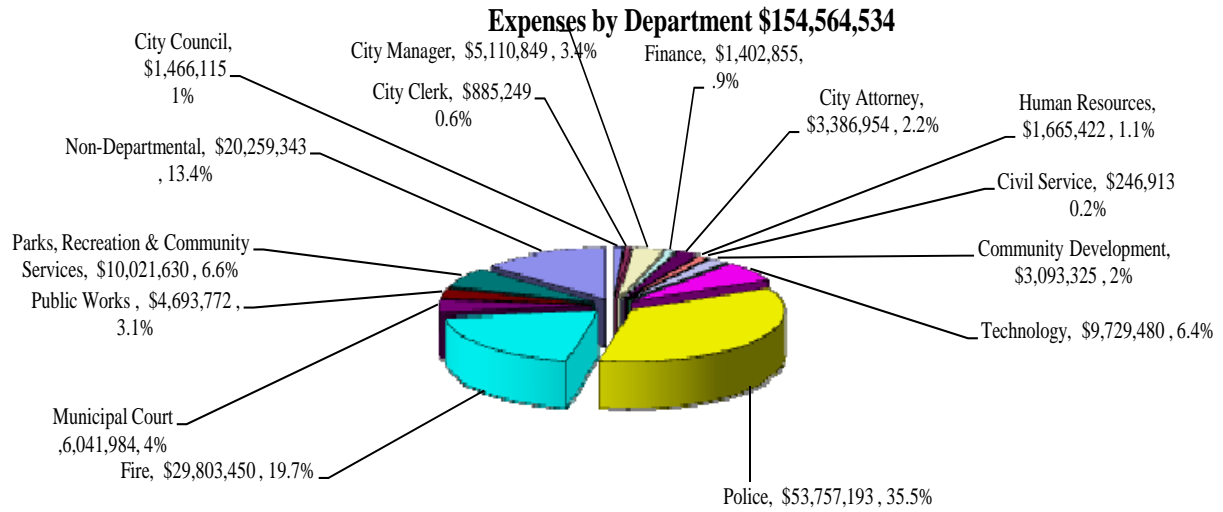


## General Fund

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.



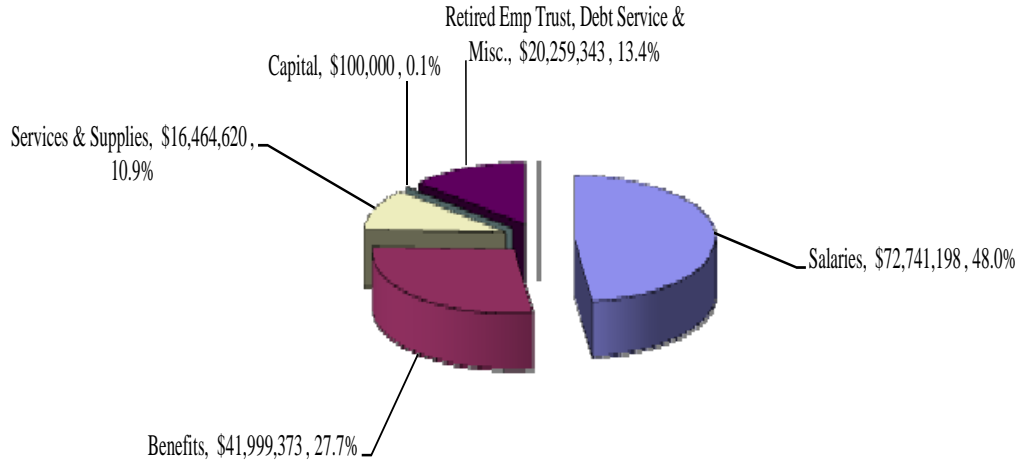
## General Fund



<b>Department</b>	<b>Expense Amount</b>
City Council	\$ 1,466,115
City Clerk	\$ 885,249
City Manager	\$ 5,110,849
Finance	\$ 1,402,855
City Attorney	\$ 3,386,954
Human Resources	\$ 1,665,422
Civil Service	\$ 246,913
Community Development	\$ 3,093,325
Community Resources	\$ -
Technology	\$ 9,729,480
Police	\$ 53,757,193
Fire	\$ 29,803,450
Municipal Court	\$ 6,041,984
Public Works	\$ 4,693,772
Parks, Recreation & Community Services	\$ 10,021,630
Non-Departmental	\$ 20,259,343
	<b>151,564,534</b>

**General Fund**

**Expenses by Type \$151,564,534**

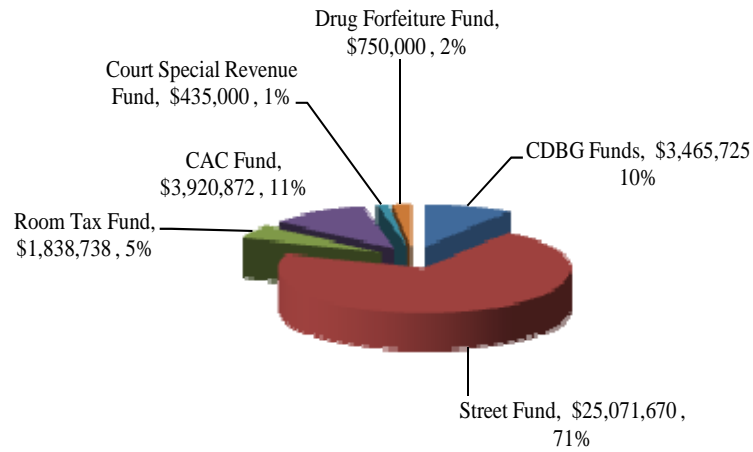


<b>Type of Expense</b>	<b>Amount</b>
Salaries	\$ 72,741,198
Benefits	\$ 41,999,373
Services and Supplies	\$ 16,464,620
Capital	\$ 100,000
Retired Emp Trust, Debt Service & Misc.	\$ 20,259,343
<b>Total</b>	<b>151,564,534</b>

## Special Revenue Funds

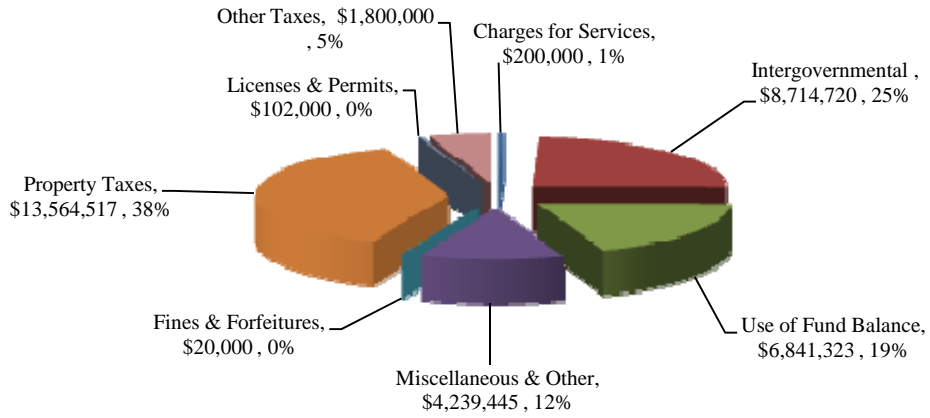
Special Revenue Funds are used to account for resources that are subject to certain legal spending restrictions. Not all funds receive revenue from all sources or have expenses in all areas. Only those Revenue sources and expense areas with activity are shown.

### Total by Fund \$35,482,005

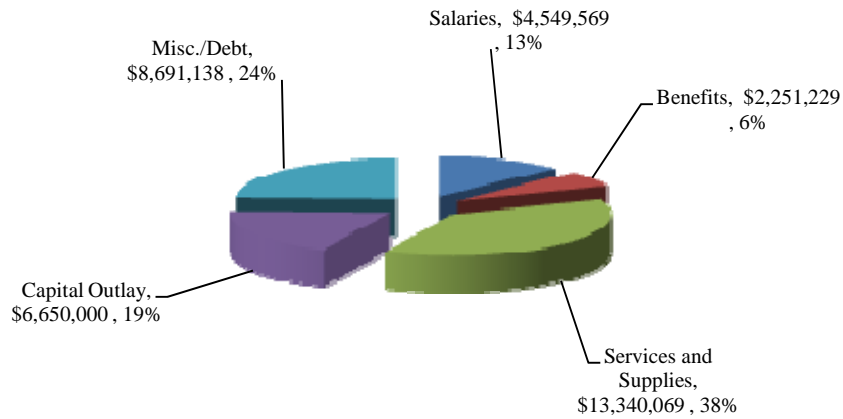


## Special Revenue Funds

### Revenues by Source \$35,482,005



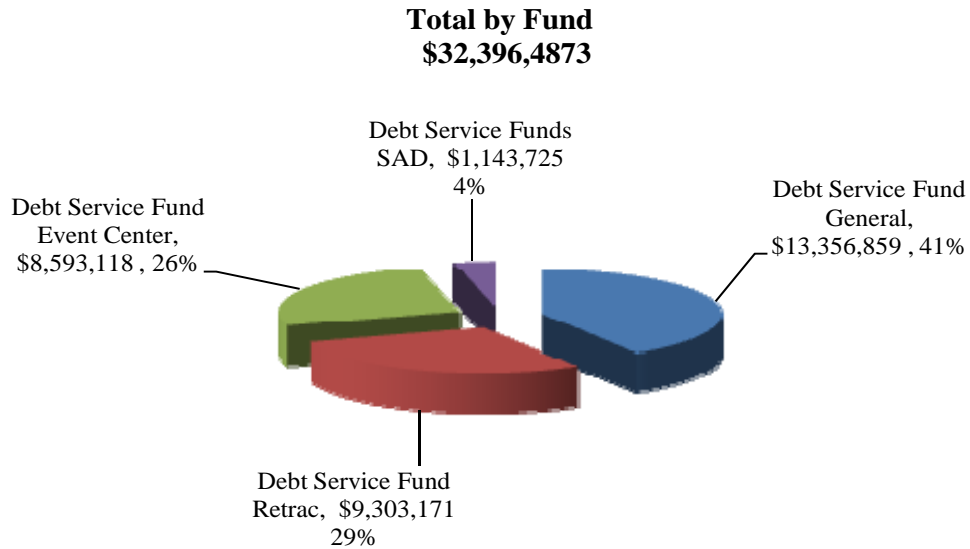
### Expenses by Type \$35,482,005





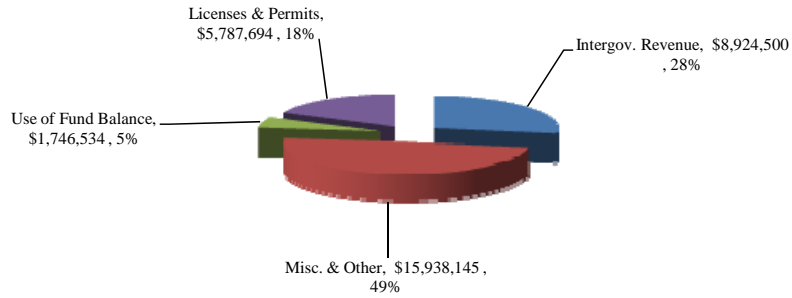
## Debt Service Funds

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.

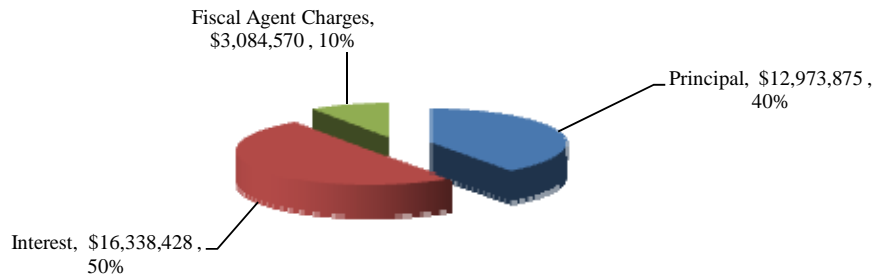


## Debt Service Funds

### Revenues by Source \$32,396,873



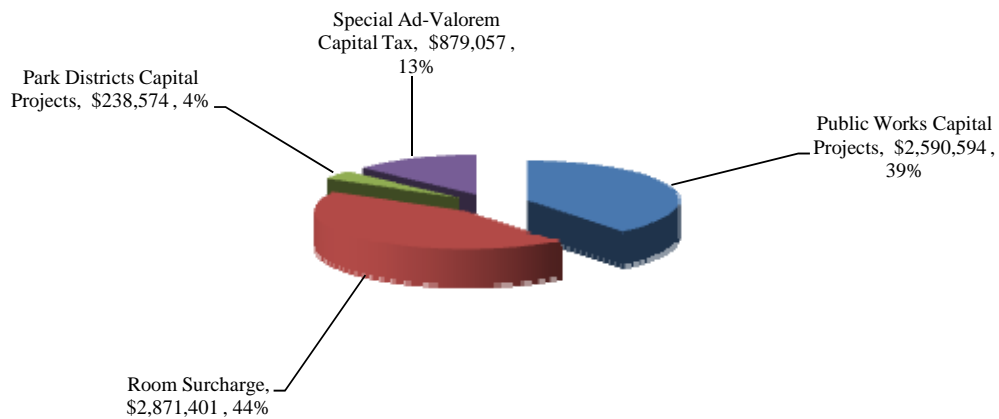
### Expenses by Type \$32,396,873



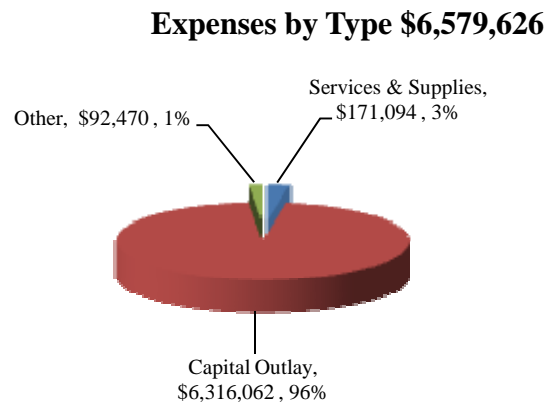
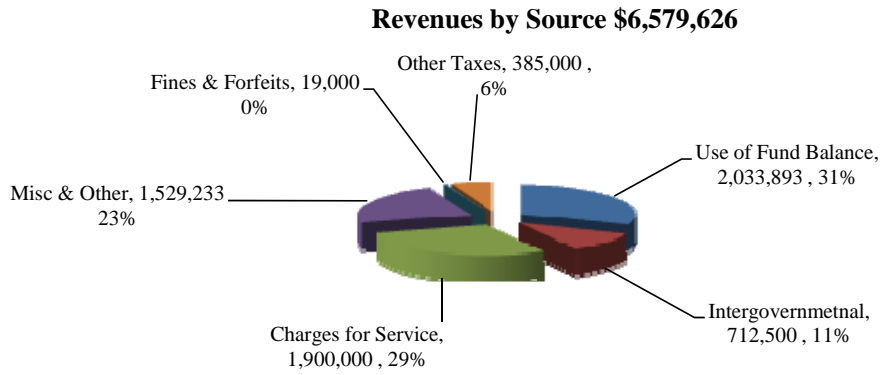
## Capital Projects Funds

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 \$6,579,626

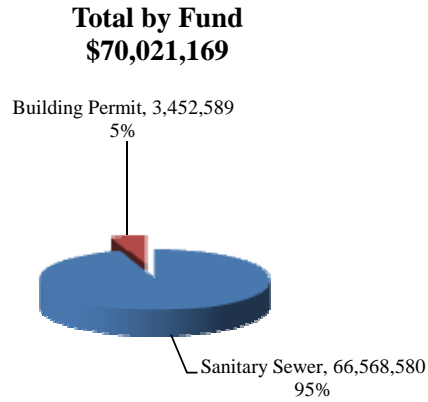


## Capital Projects Funds



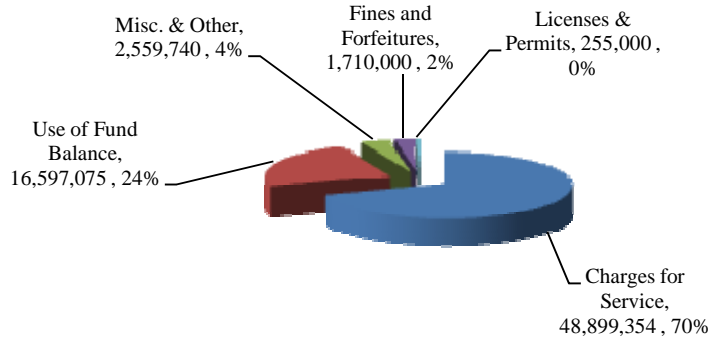
## Enterprise Funds

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.

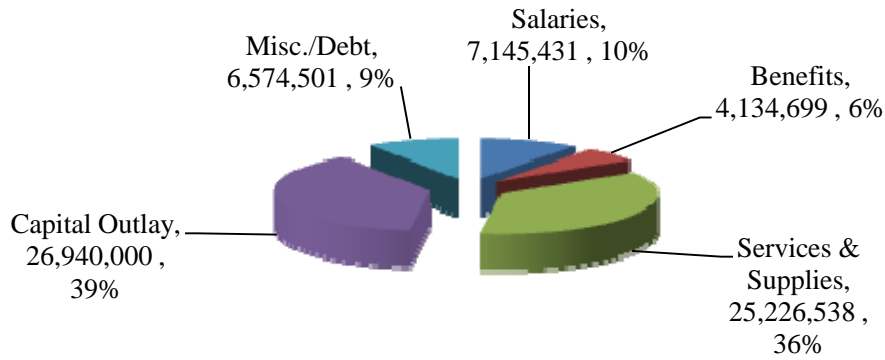


## Enterprise Funds

**Revenues by Source**  
**\$70,021,169**

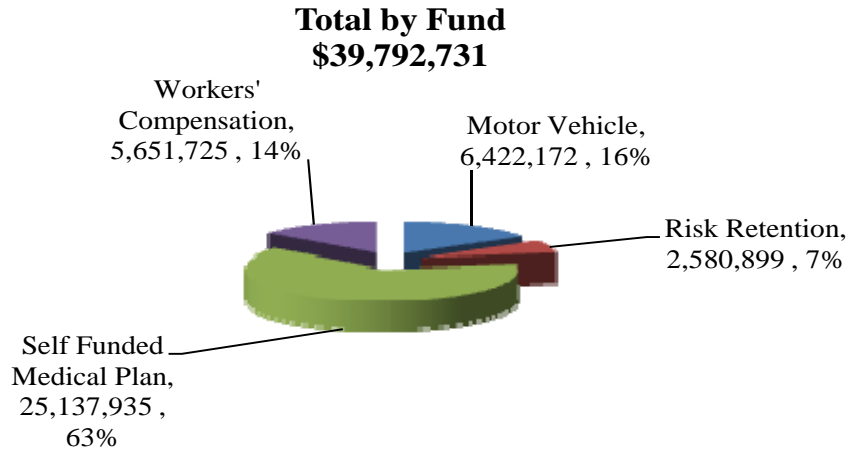


**Expenses by Type \$70,021,169**

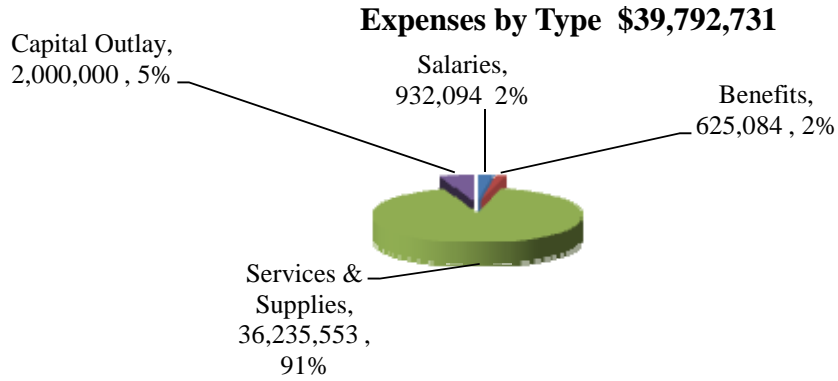
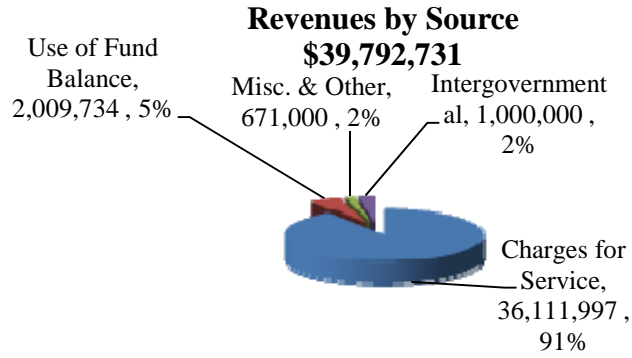


## Internal Service Funds

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

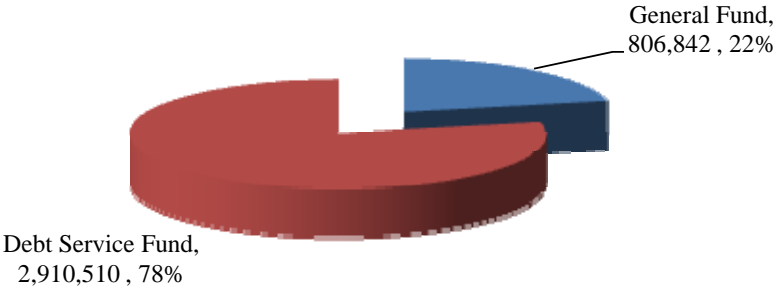




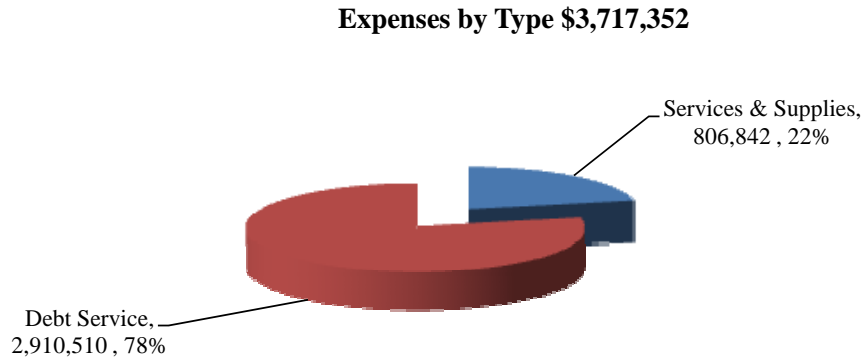
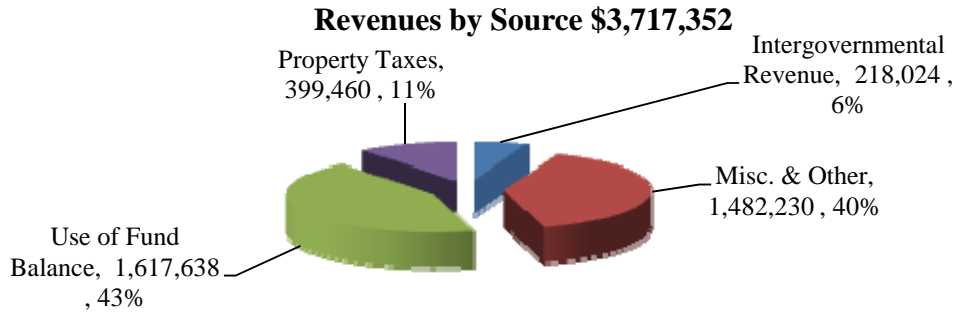
# Redevelopment Agency #1 Funds

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**  
**\$3,717,352**



## Redevelopment Agency #1 Funds



## 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.

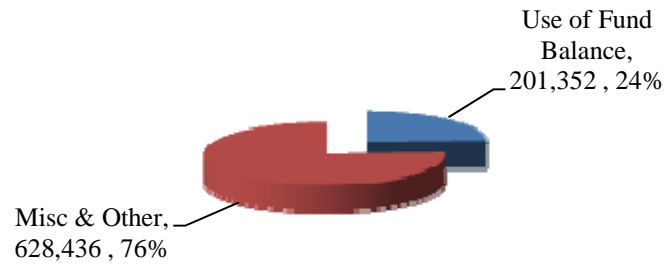
**Total by Fund**  
**\$829,788**



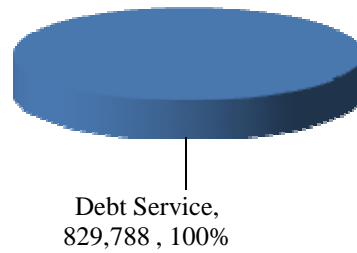
Debt Service Fund,  
829,788 , 100%

## Redevelopment Agency #2 Funds

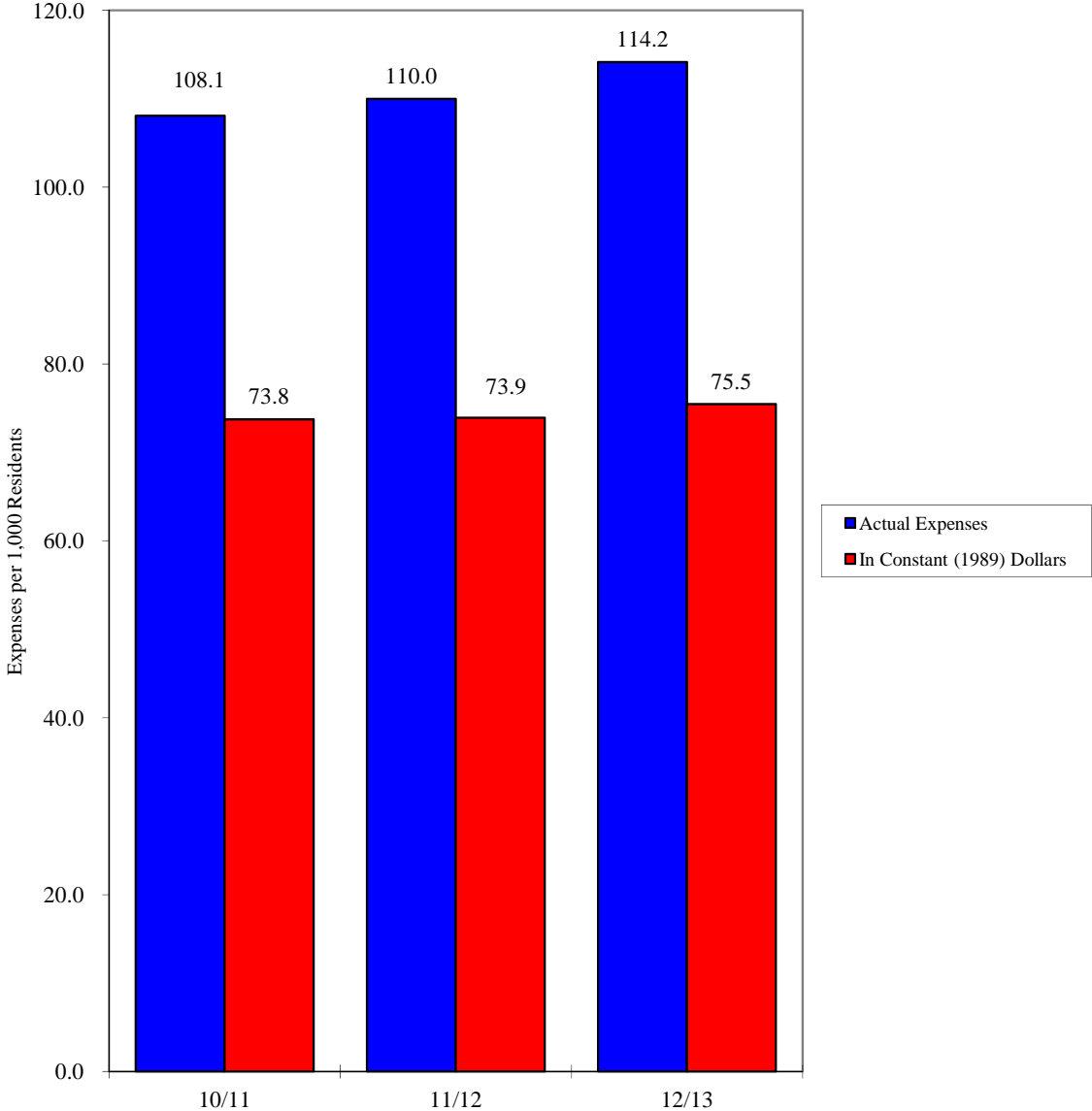
### Revenues by Source \$829,788



### Expenses by Type \$829,788



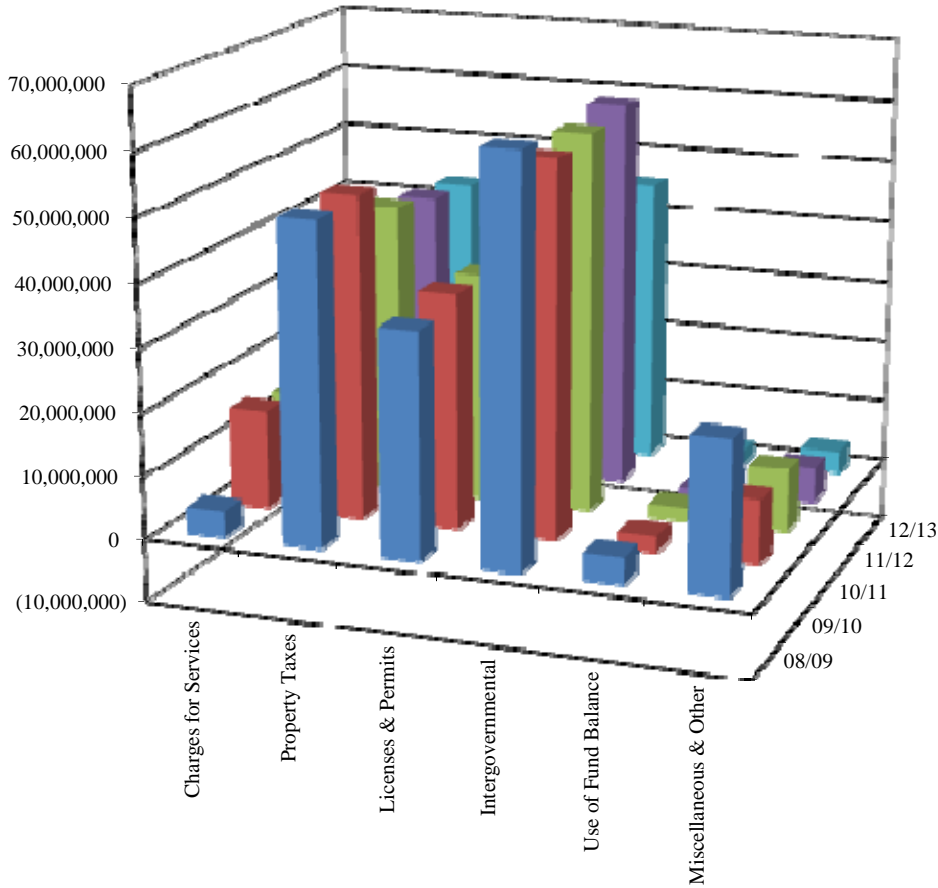
**EXPENSES PER CAPITA  
FY 2010/2011 - FY 2012/2013  
(Values in Thousands)**



Notes:  
 1. FY 10/11 is actual data; FY 11/12 is projected; and FY 12/13 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.

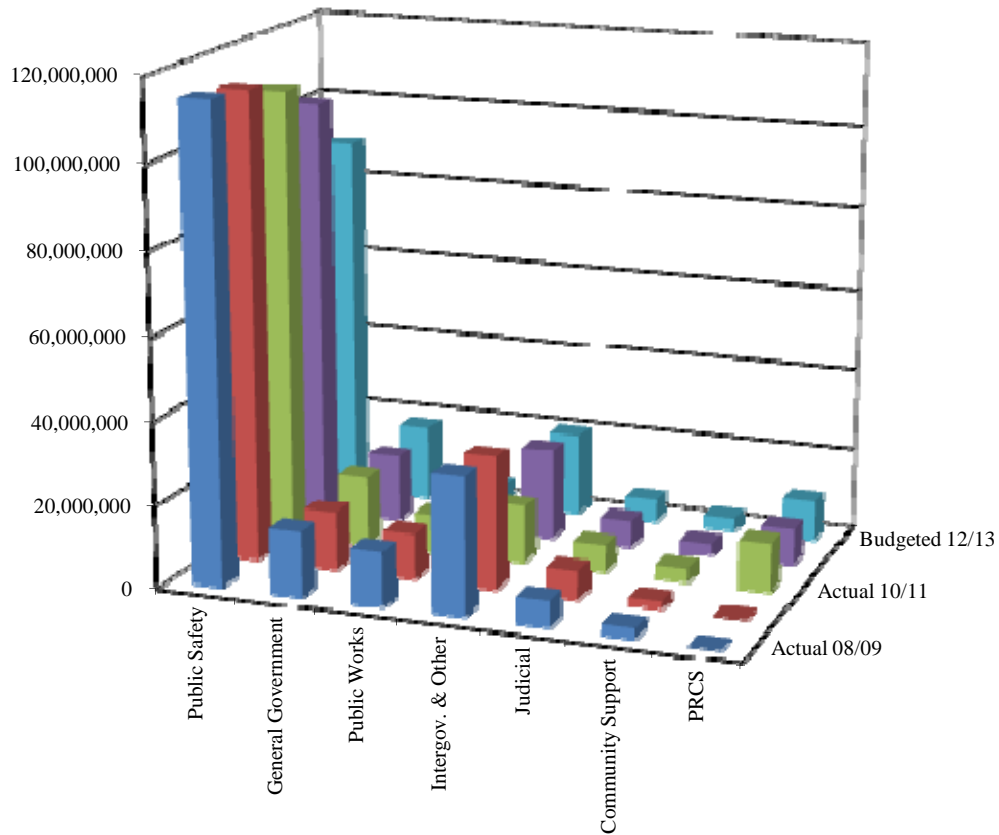
General Fund Major Revenues Five Year History

**General Fund Major Revenues Five-Year History**



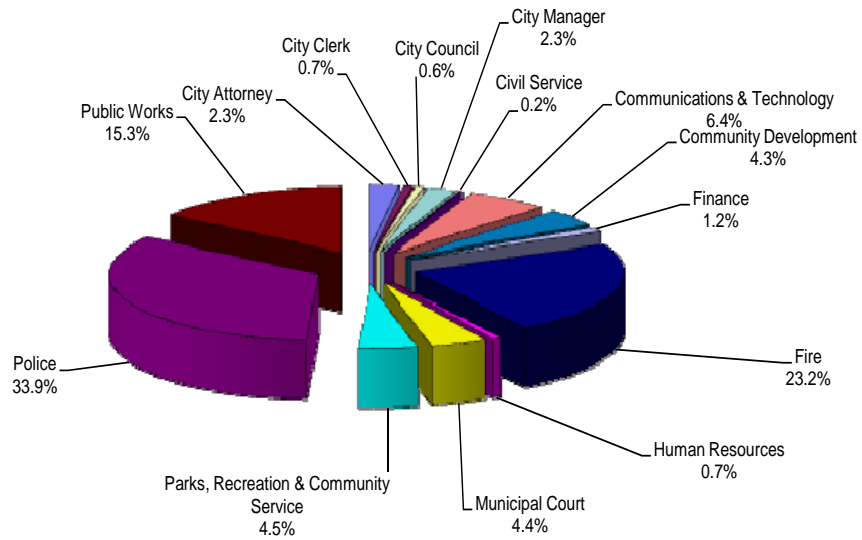
	Charges for Services	Property Taxes	Licenses & Permits	Intergovernmental	Use of Fund Balance	Miscellaneous & Other
08/09	4,253,065	50,632,980	35,308,525	63,474,386	4,386,042	23,820,445
09/10	15,723,898	51,221,724	37,126,468	59,059,702	2,439,101	10,003,589
10/11	13,972,804	45,940,827	36,166,016	59,875,304	2,122,697	10,033,368
11/12	13,246,136	44,157,903	39,819,880	61,384,661	(2,712,660)	5,637,615
12/13	12,153,530	43,211,990	40,808,801	45,480,460	2,140,475	3,689,538

## General Fund Expenses Five-Year History



	Public Safety	General Government	Public Works	Intergov. & Other	Judicial	Community Support	PRCS
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
Actual 10/11	109,322,630	16,836,124	9,257,450	14,037,876	6,876,938	3,225,605	11,867,020
Projected 11/12	102,735,060	16,173,084	5,864,427	22,066,802	6,412,944	3,117,041	8,960,750
Budgeted 12/13	89,382,487	18,071,993	4,693,772	20,259,343	6,041,984	3,093,325	10,021,630

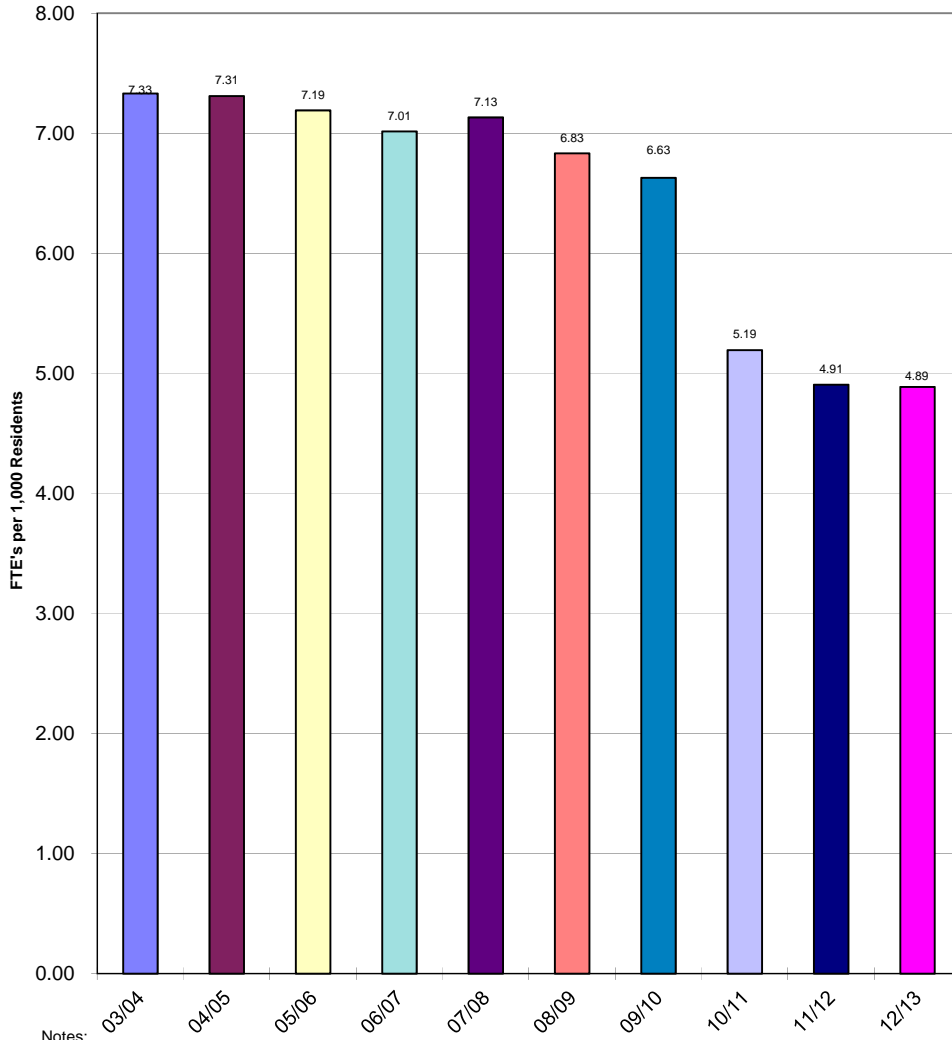
**City of Reno - Workforce by Department  
Total 1,107.50 Funded FTE's**



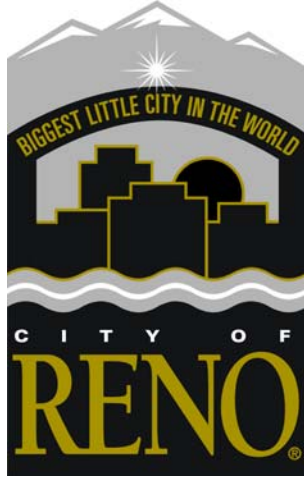
CITY DEPARTMENT	#FUNDED EMPLOYEES
City Attorney	25.50
City Clerk	8.00
City Council	7.00
City Manager	25.00
Civil Service	2.00
Communications & Technology	71.00
Community Development	48.00
Finance	13.00
Fire	257.00
Human Resources	8.00
Municipal Court	48.50
Parks, Recreation & Community Service	50.00
Police	375.50
Public Works	169.00
<b>Total</b>	<b>1,107.50</b>



**AUTHORIZED POSITIONS (FTE's) PER CAPITA  
FY 2003/04 - FY 2012/13**



Notes:  
1. FTE and Population data as of July 1 of each fiscal year.  
2. FTE's represent permanent employees only, not temporaries;



THIS PAGE FOR NOTES