

# SECTION II

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## Budget Summary

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# Summary of Revenues, Expenses & Change in Fund Balance FY13/14

FUND TYPE Fund Name	Est Beg Fund Bal or Cash on Hand 7/1/2013	FY 13/14 Revenues	FY 13/14 Expenses	Net Operating Transfers In (out)	Net Change (Col 3-4+5)	Proj Ending Fund Bal or Cash on Hand 6/30/2014
<b>CITY OF RENO</b>						
<b>GENERAL FUND (Major Fund)</b>	<b>6,095,392</b>	<b>156,364,666</b>	<b>149,655,165</b>	<b>(6,368,710)</b>	<b>340,791</b>	<b>6,436,183</b>
<b>SPECIAL REVENUE FUNDS</b>						
CDBG Projects Funds	198,088	4,311,674	3,946,200	(382,200)	(16,726)	181,362
CAC Fund	269,188	2,699,249	2,787,530	-	(88,281)	180,907
Street Fund	9,331,119	16,748,423	15,274,516	(4,591,182)	(3,117,275)	6,213,844
Room Tax Fund	100,659	1,801,511	367,466	(1,534,704)	(100,659)	-
Court Funds	412,173	398,945	314,866	(170,000)	(85,921)	326,252
Drug Forfeiture Funds	1,184,910	102,000	750,000	-	(648,000)	536,910
<b>Subtotal</b>	<b>11,496,137</b>	<b>26,061,802</b>	<b>23,440,578</b>	<b>(6,678,086)</b>	<b>(4,056,862)</b>	<b>7,439,275</b>
<b>DEBT SERVICE FUNDS</b>						
Ad Valorem Debt Funds	4,720,126	13,194,307	13,312,611	-	(118,304)	4,601,822
Railroad Debt Funds (Major Fund)	7,708,993	8,804,500	9,378,814	-	(574,314)	7,134,679
Event Center Debt Funds	2,123,447	5,801,550	7,879,300	2,027,085	(50,665)	2,072,782
SAD Debt Funds	2,299,768	600,586	1,186,437	-	(585,851)	1,713,917
<b>Subtotal</b>	<b>16,852,334</b>	<b>28,400,943</b>	<b>31,757,162</b>	<b>2,027,085</b>	<b>(1,329,134)</b>	<b>15,523,200</b>
<b>CAPITAL PROJECTS FUNDS</b>						
Public Works Capital Projects Fund	849,298	1,450	2,146,920	1,550,000	(595,470)	253,828
Room Surcharge Capital Projects Fund	-	2,002,000	2,002,000	-	-	-
Ad-Valorem Capital Projects Fund	-	502,500	502,500	-	-	-
Park Capital Projects Fund	3,806,001	346,215	831,499	-	(485,284)	3,320,717
Street Bond Capital Projects Fund	822	50	130	-	(80)	742
Event Center Capital Projects Fund	476,828	250	477,078	-	(476,828)	-
<b>Subtotal</b>	<b>5,132,949</b>	<b>2,852,465</b>	<b>5,960,127</b>	<b>1,550,000</b>	<b>(1,557,662)</b>	<b>3,575,287</b>
<b>ENTERPRISE FUNDS</b>						
Sanitary Sewer (Major Fund)	36,857,611	56,728,895	55,380,809	(112,000)	1,236,086	38,093,697
Building Permit	2,230,728	4,802,000	3,569,839	-	1,232,161	3,462,889
<b>Subtotal</b>	<b>39,088,339</b>	<b>61,530,895</b>	<b>58,950,648</b>	<b>(112,000)</b>	<b>2,468,247</b>	<b>41,556,586</b>
<b>INTERNAL SERVICE FUNDS</b>						
Motor Vehicle	3,796,136	1,649,461	2,581,735	(22,283)	(954,557)	2,841,579
Risk Retention	2,919,575	2,583,906	2,580,899	255,000	258,007	3,177,582
Group Insurance	15,250,585	19,276,667	23,602,084	-	(4,325,417)	10,925,168
Worker's Compensation	3,915	6,513,571	6,359,372	-	154,199	158,114
<b>Subtotal</b>	<b>21,970,211</b>	<b>30,023,605</b>	<b>35,124,090</b>	<b>232,717</b>	<b>(4,867,768)</b>	<b>17,102,443</b>
<b>CITY OF RENO TOTAL</b>	<b>100,635,362</b>	<b>305,234,376</b>	<b>304,887,770</b>	<b>(9,348,994)</b>	<b>(9,002,388)</b>	<b>91,632,974</b>
<b>REDEVELOPMENT AGENCY #1</b>						
General Fund	1,572,767	819,124	900,300	(200,000)	(281,176)	1,291,591
Debt Service	2,267,078	2,717,979	2,915,885	-	(197,906)	2,069,172
<b>REDEVELOPMENT AGENCY #1 TOTAL</b>	<b>3,839,845</b>	<b>3,537,103</b>	<b>3,816,185</b>	<b>(200,000)</b>	<b>(479,082)</b>	<b>3,360,763</b>
<b>REDEVELOPMENT AGENCY #2</b>						
General Fund	865	-	-	-	-	865
Debt Service	221,135	-	927,312	850,000	(77,312)	143,823
<b>REDEVELOPMENT AGENCY #2 TOTAL</b>	<b>222,000</b>	<b>-</b>	<b>927,312</b>	<b>850,000</b>	<b>(77,312)</b>	<b>144,688</b>
<b>REDEVELOPMENT AGENCY TOTAL</b>	<b>4,061,845</b>	<b>3,537,103</b>	<b>4,743,497</b>	<b>650,000</b>	<b>(556,394)</b>	<b>3,505,451</b>
<b>GRAND TOTAL</b>	<b>104,697,207</b>	<b>308,771,479</b>	<b>309,631,267</b>	<b>(8,698,994)</b>	<b>(9,558,782)</b>	<b>95,138,425</b>

**CITY OF RENO, NEVADA**  
**Summary of Resources and Expenditures**  
**FY 2007/2008 to FY 2013/14**

	2007/2008	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
	Actual	Actual	Actual	Actual	Actual	Projected	Budgeted
<b>RESOURCES</b>							
Charges for Services	79,579,783	76,173,274	89,088,309	93,967,242	101,298,338	106,443,873	104,173,894
Property Taxes	62,492,592	66,603,822	65,257,207	60,723,272	57,676,413	56,254,575	56,002,267
Licenses and Permits	36,955,394	35,651,934	37,472,232	36,618,475	38,298,129	40,164,189	42,882,233
Intergovernmental	97,929,411	95,241,215	86,980,481	84,125,428	85,241,218	79,848,679	74,655,402
Miscellaneous & Other	314,767,552	174,691,022	71,094,933	71,347,530	46,744,178	33,752,906	27,485,616
Other Taxes	10,491,879	8,351,991	7,971,193	7,658,908	7,565,982	8,062,775	7,936,650
Fines and Forfeits	5,884,898	6,014,145	6,008,069	5,450,380	5,365,097	5,271,927	3,862,503
Beginning Fund Balance	89,076,797	68,473,013	97,294,703	75,719,099	67,702,891	52,077,573	39,577,810
Use of Net Assets Proprietary Funds	11,577,161	(19,488,400)	(2,146,510)	(7,137,729)	(17,944,628)	12,367,140	2,940,445
<b>TOTAL RESOURCES</b>	<b>708,755,467</b>	<b>511,712,016</b>	<b>459,020,617</b>	<b>428,472,605</b>	<b>391,947,618</b>	<b>394,243,637</b>	<b>359,516,820</b>
<b>EXPENDITURES</b>							
City Council	1,812,687	1,533,129	1,496,016	1,381,300	1,638,340	2,092,330	1,564,951
City Clerk	1,562,369	1,422,232	1,431,257	1,274,559	1,018,989	893,244	819,610
City Manager	6,299,571	5,969,291	4,341,279	3,730,548	3,798,142	4,629,288	4,234,783
Finance	3,420,504	3,216,696	3,377,669	2,548,232	1,946,420	2,207,773	2,361,151
City Attorney	5,715,041	5,067,389	5,803,505	6,200,632	4,625,633	5,784,984	5,997,650
Human Resources	25,003,690	5,760,972	22,145,886	32,358,756	30,267,036	30,559,983	31,139,712
Civil Service	349,455	359,296	312,183	243,814	237,949	283,212	247,162
Community Development	12,760,493	11,688,405	8,849,366	6,581,243	6,684,669	6,709,095	6,626,165
Community Resources	5,262,644	8,188,973	10,612,948	7,403,731	6,208,914	8,731,367	6,697,004
Technology	12,878,282	11,738,586	11,909,277	8,125,269	8,817,365	9,732,506	9,419,577
Police	61,429,593	60,100,486	61,559,704	58,516,610	53,550,122	55,360,183	53,231,443
Fire	60,617,613	54,361,655	51,590,089	44,817,794	43,930,550	40,838,179	41,041,590
Municipal Court	6,631,426	7,293,751	7,011,359	7,004,346	6,646,472	7,038,501	6,185,934
Public Works (including capital projects)	135,246,780	95,872,787	80,700,325	80,339,358	81,470,060	99,275,393	78,094,228
Parks, Recreation and Community Services	20,068,131	20,626,455	18,890,619	13,198,214	10,943,177	12,028,792	10,378,075
Non-Departmental	281,224,175	121,217,210	93,270,036	87,045,308	78,086,207	68,143,330	68,503,842
Ending Fund Balance	68,473,013	97,294,703	75,719,099	67,702,891	52,077,573	39,935,477	32,973,943
<b>TOTAL EXPENDITURES</b>	<b>708,755,467</b>	<b>511,712,016</b>	<b>459,020,617</b>	<b>428,472,605</b>	<b>391,947,618</b>	<b>394,243,637</b>	<b>359,516,820</b>

**Revenues by Fund Type Budgeted for 2013/14  
City of Reno**

Revenue Source	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Department Total
Charges for Services	11,308,219	0	0	2,000,000	59,543,895	31,321,780	104,173,894
Property Taxes	42,609,228	13,393,039	0	0	0	0	56,002,267
Licenses & Permits	42,475,233	102,000	0	0	305,000	0	42,882,233
Intergovernmental	54,516,928	9,735,820	8,902,654	500,000	0	1,000,000	74,655,402
Use of Fund Balance	(340,791)	4,056,862	1,329,134	1,548,989	(2,468,247)	5,408,692	9,534,639
Miscellaneous & Other	5,043,811	2,899,516	15,728,824	1,562,465	82,000	2,169,000	27,485,616
Other Taxes	0	1,800,000	5,796,650	340,000	0	0	7,936,650
Fines and Forfeitures	2,222,503	40,000	0	0	1,600,000	0	3,862,503
<b>CITY OF RENO TOTAL</b>	<b>157,835,131</b>	<b>32,027,237</b>	<b>31,757,262</b>	<b>5,951,454</b>	<b>59,062,648</b>	<b>39,899,472</b>	<b>326,533,204</b>

**Revenues by Fund Type Projected for 2012/13  
City of Reno**

Revenue Source	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Department Total
Charges for Services	12,706,133	-	-	2,000,000	55,534,712	36,203,027	106,443,872
Property Taxes	42,690,058	13,564,517	-	-	-	-	56,254,575
Licenses & Permits	39,757,189	102,000	-	-	305,000	-	40,164,189
Intergovernmental	57,191,636	11,545,740	8,933,209	1,320,148	307,946	550,000	79,848,679
Use of Fund Balance	410,899	5,338,132	1,339,638	5,053,427	11,735,639	631,501	24,509,236
Miscellaneous & Other	6,020,668	5,315,380	16,938,213	2,547,426	1,935,396	995,824	33,752,907
Other Taxes	-	1,800,000	5,790,275	472,500	-	-	8,062,775
Fines and Forfeitures	2,287,181	75,000	34,646	-	2,875,100	-	5,271,927
<b>CITY OF RENO TOTAL</b>	<b>161,063,764</b>	<b>37,740,769</b>	<b>33,035,981</b>	<b>11,393,501</b>	<b>72,693,793</b>	<b>38,380,352</b>	<b>354,308,160</b>

**Revenues by Fund Type Actual for 2011/12**  
**City of Reno**

Revenue Source	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Department Total
Charges for Services	13,159,039	196,745	0	2,003,432	50,744,237	35,194,886	101,298,339
Property Taxes	44,186,879	13,431,947	57,587	0	0	0	57,676,413
Licenses & Permits	37,863,783	140,555	0	0	293,791	0	38,298,129
Intergovernmental	61,742,233	11,906,731	8,970,087	1,336,568	735,740	549,859	85,241,218
Use of Fund Balance	(1,001,039)	(3,527,323)	2,189,456	17,946,643	(8,217,614)	(9,727,015)	(2,336,892)
Miscellaneous & Other	6,329,870	2,539,502	16,755,061	4,046,922	6,201,125	10,871,698	46,744,178
Other Taxes	0	1,771,678	5,396,631	397,673	0	0	7,565,982
Fines and Forfeitures	2,635,286	13,872	48,796	0	2,667,143	0	5,365,097
<b>CITY OF RENO TOTAL</b>	<b>164,916,051</b>	<b>26,473,707</b>	<b>33,417,618</b>	<b>25,731,238</b>	<b>52,424,422</b>	<b>36,889,428</b>	<b>339,852,464</b>

## Expenditures by Fund Type Budgeted for 2013/14

### City of Reno

Expenditure Source	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Department Total
City Council	1,197,485	367,466	-	-	-	-	-	1,564,951
City Clerk	819,610	-	-	-	-	-	-	819,610
City Manager	4,234,783	-	-	-	-	-	-	4,234,783
Finance	1,279,882	-	-	-	1,081,269	-	-	2,361,151
City Attorney	3,415,915	-	-	-	-	2,581,735	-	5,997,650
Human Resources	1,178,256	-	-	-	-	29,961,456	-	31,139,712
Civil Service	247,162	-	-	-	-	-	-	247,162
Community Development	3,056,326	-	-	-	3,569,839	-	-	6,626,165
Community Resources	-	6,697,004	-	-	-	-	-	6,697,004
Technology	9,419,577	-	-	-	-	-	-	9,419,577
Police	53,231,443	-	-	-	-	-	-	53,231,443
Fire	41,041,590	-	-	-	-	-	-	41,041,590
Municipal Court	5,871,068	314,866	-	-	-	-	-	6,185,934
Public Works (including capital projects)	4,613,584	15,274,516	-	5,128,628	47,820,599	5,256,901	-	78,094,228
Parks, Recreation & Community Services	9,546,576	-	-	831,499	-	-	-	10,378,075
Non-Departmental	18,681,874	9,364,812	31,757,162	-	6,590,941	2,099,380	-	68,494,169
<b>CITY OF RENO TOTAL</b>	<b>157,835,131</b>	<b>32,018,664</b>	<b>31,757,162</b>	<b>5,960,127</b>	<b>59,062,648</b>	<b>39,899,472</b>	<b>-</b>	<b>326,533,204</b>

## Expenditures by Fund Type Projected for 2012/13

### City of Reno

Expenditure Source	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Department Total
City Council	1,360,852	731,478	-	-	-	-	2,092,330
City Clerk	893,244	-	-	-	-	-	893,244
City Manager	4,629,288	-	-	-	-	-	4,629,288
Finance	1,315,370	-	-	-	892,403	-	2,207,773
City Attorney	3,199,850	-	-	-	-	2,585,134	5,784,984
Human Resources	1,075,057	-	-	-	-	29,484,926	30,559,983
Civil Service	283,212	-	-	-	-	-	283,212
Community Development	3,080,219	-	-	-	3,628,876	-	6,709,095
Community Resources	-	8,731,367	-	-	-	-	8,731,367
Technology	9,732,506	-	-	-	-	-	9,732,506
Police	55,360,183	-	-	-	-	-	55,360,183
Fire	40,838,179	-	-	-	-	-	40,838,179
Municipal Court	6,333,631	704,870	-	-	-	-	7,038,501
Public Works (including capital projects)	4,779,760	18,620,814	-	9,646,806	59,967,722	6,260,291	99,275,393
Parks, Recreation & Community Services	10,370,220	-	-	1,635,000	23,572	-	12,028,792
Non-Departmental	17,812,194	8,952,240	33,035,981	111,695	8,181,220	50,000	68,143,330
<b>CITY OF RENO TOTAL</b>	<b>161,063,765</b>	<b>37,740,769</b>	<b>33,035,981</b>	<b>11,393,501</b>	<b>72,693,793</b>	<b>38,380,351</b>	<b>354,308,160</b>

**Expenditures by Fund Type Actual for 2011/12**  
**City of Reno**

Expenditure Source	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Department Total
City Council	1,185,320	453,020	-	-	-	-	-	1,638,340
City Clerk	1,018,989	-	-	-	-	-	-	1,018,989
City Manager	3,798,142	-	-	-	-	-	-	3,798,142
Finance	1,216,686	-	-	-	729,734	-	-	1,946,420
City Attorney	3,127,716	-	-	-	-	1,497,917	-	4,625,633
Human Resources	1,514,898	-	-	-	-	28,752,138	-	30,267,036
Civil Service	237,949	-	-	-	-	-	-	237,949
Community Development	3,093,686	-	-	-	3,590,983	-	-	6,684,669
Community Resources	-	6,208,914	-	-	-	-	-	6,208,914
Technology	8,817,365	-	-	-	-	-	-	8,817,365
Police	53,550,122	-	-	-	-	-	-	53,550,122
Fire	43,930,550	-	-	-	-	-	-	43,930,550
Municipal Court	6,425,983	220,489	-	-	-	-	-	6,646,472
Public Works (including capital projects)	5,854,209	10,743,533	-	24,078,233	35,859,712	4,934,373	-	81,470,060
Parks, Recreation & Community Services	9,041,887	-	-	932,741	968,549	-	-	10,943,177
Non-Departmental	22,102,252	8,848,130	33,417,537	720,262	11,275,445	1,705,000	-	78,068,626
<b>CITY OF RENO TOTAL</b>	<b>164,915,754</b>	<b>26,474,086</b>	<b>33,417,537</b>	<b>25,731,236</b>	<b>52,424,423</b>	<b>36,889,428</b>	<b>-</b>	<b>339,852,464</b>

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

	6/30/2012 Actual	6/30/2013 Actual	6/30/2014 Projected
<b>CITY OF RENO</b>			
General Government	123.50	108.30	103.30
Judicial	56.50	55.50	50.00
Public Safety	676.50	685.50	676.50
Public Works	116.45	103.70	103.70
Sanitation	-	-	-
Health (Animal Services)*	-	-	-
Welfare	-	-	-
Culture & Recreation	175.85	120.00	120.00
Community Support	40.50	49.00	49.00
Utility Enterprise	66.30	66.30	66.30
<b>CITY OF RENO TOTAL</b>	<u>1,255.60</u>	<u>1,188.30</u>	<u>1,168.80</u>
<b>REDEVELOPMENT AGENCY</b>			
Public Works	-	-	-
<b>GRAND TOTAL</b>	<u>1,255.60</u>	<u>1,188.30</u>	<u>1,168.80</u>

**Changes in Authorized Staffing Levels FY 2013/14**

**REGULAR POSITIONS**

DEPARTMENT	POSITION TITLE	EXPLANATION	FUND	FTE'S
City Manager	Revenue Program Mgr	Moved to CD	General	-1.00
Community Development	Revenue Program Mgr	Moved from CMO	General	1.00
Police	Maintenance Wkr I	Graffiti Program	General	2.00
Police	Office Assistant II	Graffiti Program	General	1.00
Municipal Court	Marshall	Gave up vacant position	General	-1.00
		Net Change:		2.00



## Budget Summary – Revenues

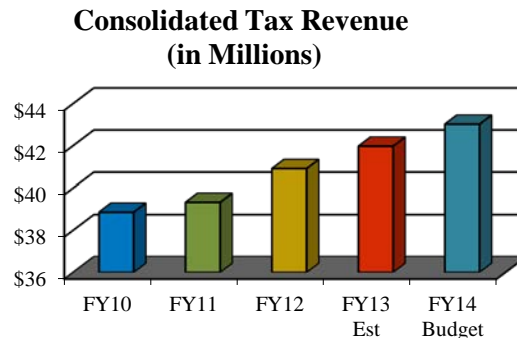
The City's budget for 2013/14 totals \$326.5 million, a 2.7% decrease over the adopted budget for 2012/13. The decrease is due to a partial hiring freeze and decreased capital spending.

The City, (excluding the Redevelopment Agency) expects to receive \$326.5 million in revenues in 2013/14, of which \$157.8 million (48%) will flow into the General Fund. The remaining \$168.7 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

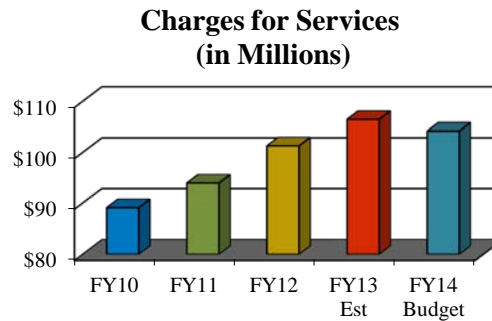
Consolidated Tax revenues include sales and use taxes, cigarette and liquor taxes, motor vehicle privilege, and real property transfer taxes. These taxes have been brought together into a consolidated tax. They are collected by the State, consolidated and then distributed to the various governmental 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, which 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 57% 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 11% 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.



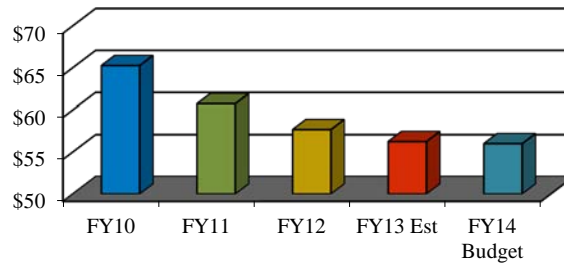
## Ad Valorem (Property) Taxes

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 \$3.66 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:								
<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

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.

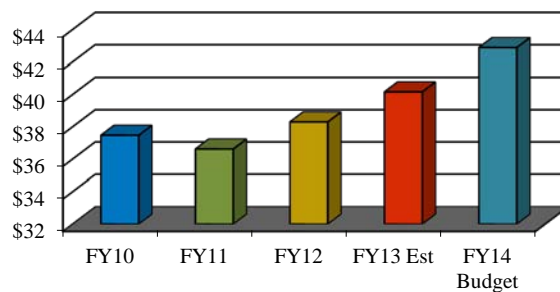
**Property Taxes  
(in Millions)**



**Licenses and Permits**

Business licenses, permits, and franchise fees are a major resource for the General Fund, comprising 27% 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)**

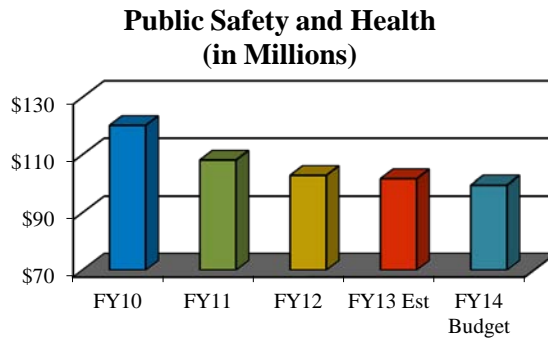


## Budget Summary – Expenses

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.

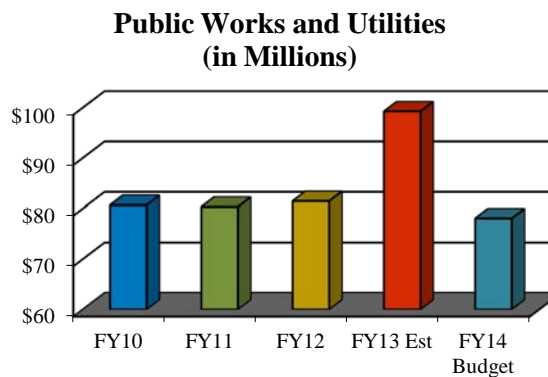
### Public Safety and Health/Welfare

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



### Public Works and Utilities

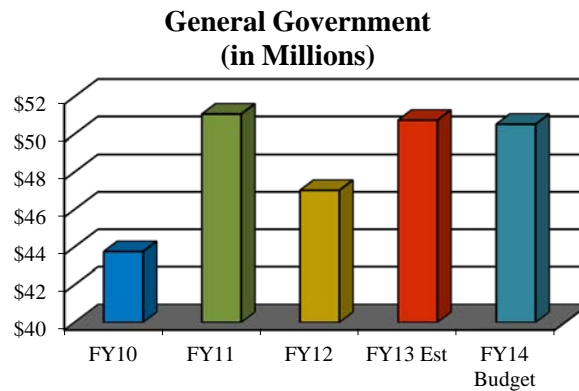
The Public Works function includes all the divisions of the Public Works Department. They include Capital Projects, Building Maintenance, Traffic Operations, and Traffic Engineering in the General Fund, Street Maintenance in the Street Fund, Sewer Operations and Maintenance in the Sanitary Sewer Enterprise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



## General Government

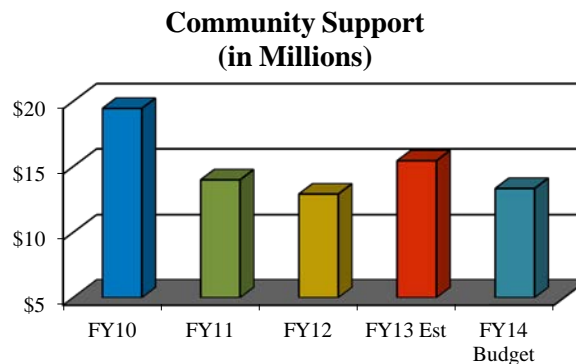
General Government includes the City Council, City Manager's Office, City Clerk's Office, Finance, Human Resources, Civil Service, Technology and the City Attorney's Office. These departments are funded through the General Fund.

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

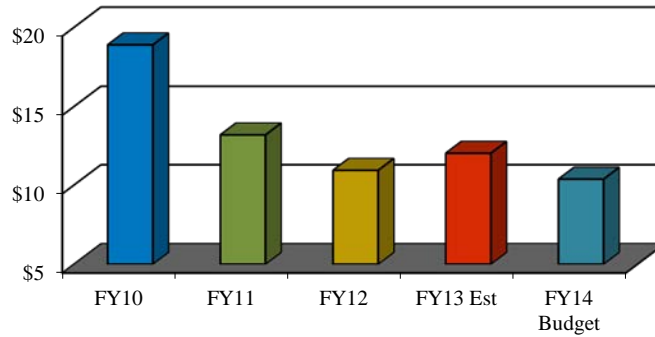
Community Support includes the Community Development Department, which includes Administration, Code Enforcement, Business License, Planning and Engineering programs funded through the General Fund. Community Resources which includes all CDBG and HOME Funds accounted for in several Special Revenue Funds. 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, 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, golf, park development and maintenance, urban forestry, arts/culture, aquatics services, and youth and senior services.

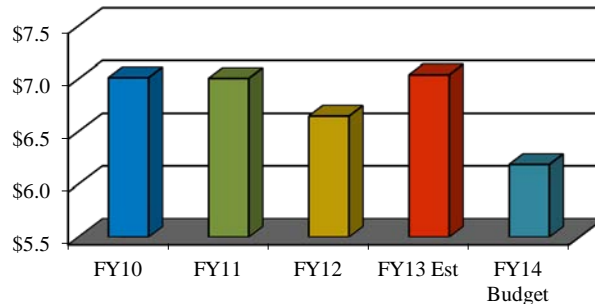
**Culture and Recreation  
(in Millions)**



## Judicial

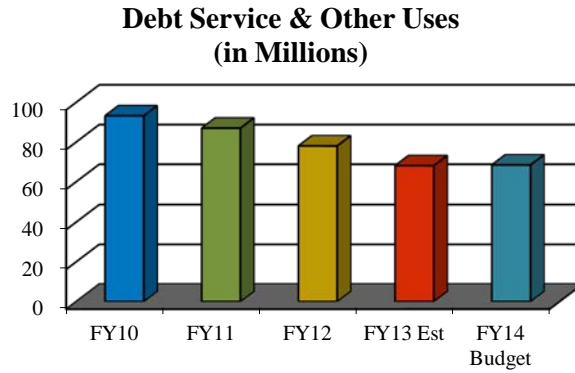
The judicial function includes the operation of the Municipal Court. 100% of operations are funded by the General Fund; although certain operating and capital costs may be funded through two special revenue funds allowed by state statute for specific purposes.

**Judicial  
(in Millions)**



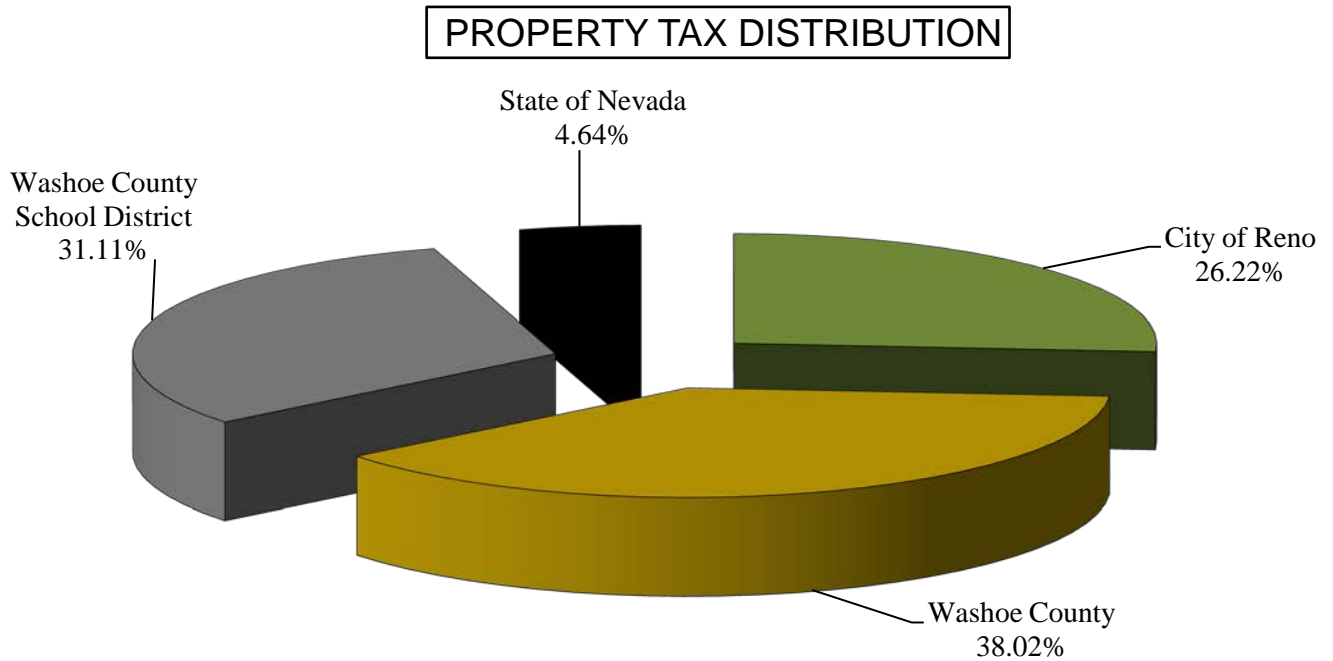
## Debt Service & Other Use

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 room and sales taxes as well as sewer enterprise. Also includes various contingency accounts in the General Fund, and payments to the Retiree's Insurance Trust Fund, as well as transfers to other funds.



## Distribution of Property Tax Dollars

The total overlapping tax rate for 2013/14 (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.



The Tax Rates are noted below:

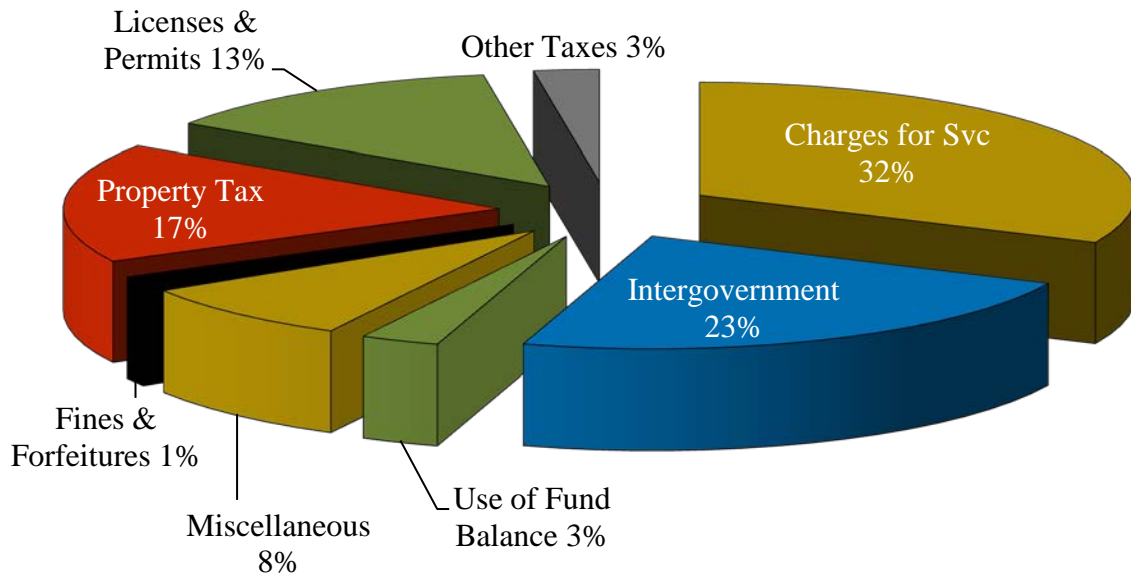
Taxing Agency	Tax Rates 2013/2014	Tax Rates 2012/2013	Tax Rates 2011/2012
City of Reno Property Tax	0.9598	0.9598	0.9456
County Tax Rate	1.3917	1.3917	1.3917
Washoe County School District	1.1385	1.1385	1.1385
State of Nevada	0.17	0.17	0.17
Combined Special District Tax	0	0	0
<b>Total Tax Rate:</b>	<b>3.66</b>	<b>3.66</b>	<b>3.6458</b>



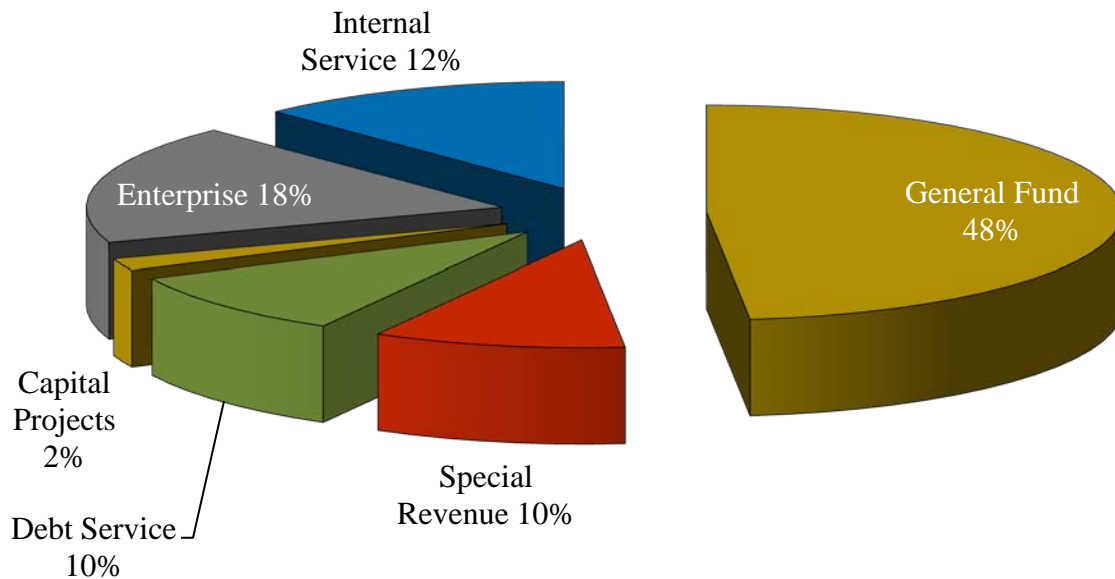
## Summary Charts – All Funds

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**  
\$326,533,204

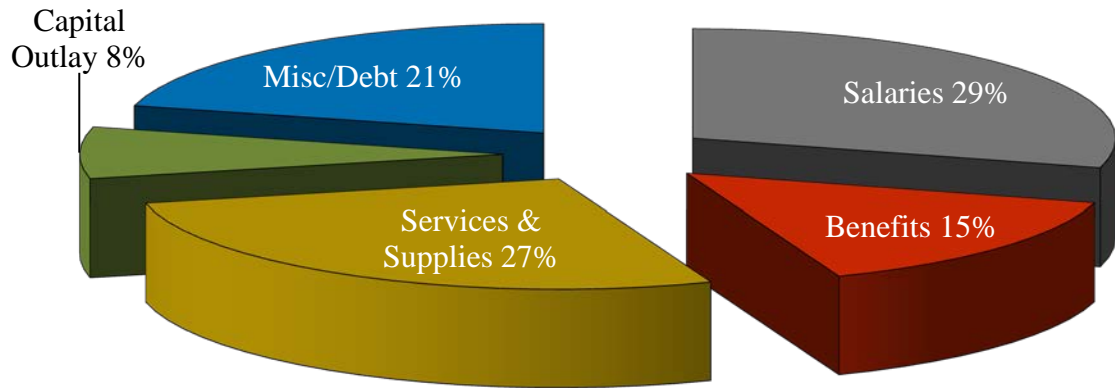


**All Expenses by Fund**  
\$326,533,204

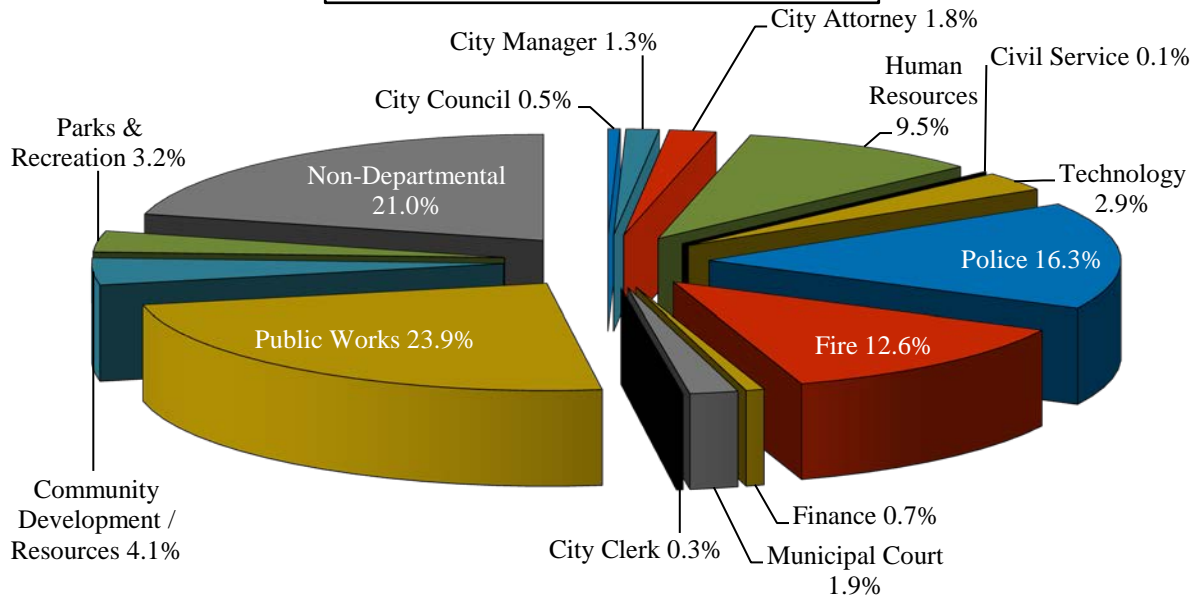


**All Funds**

**All Expenses by Type**  
**\$326,533,204**

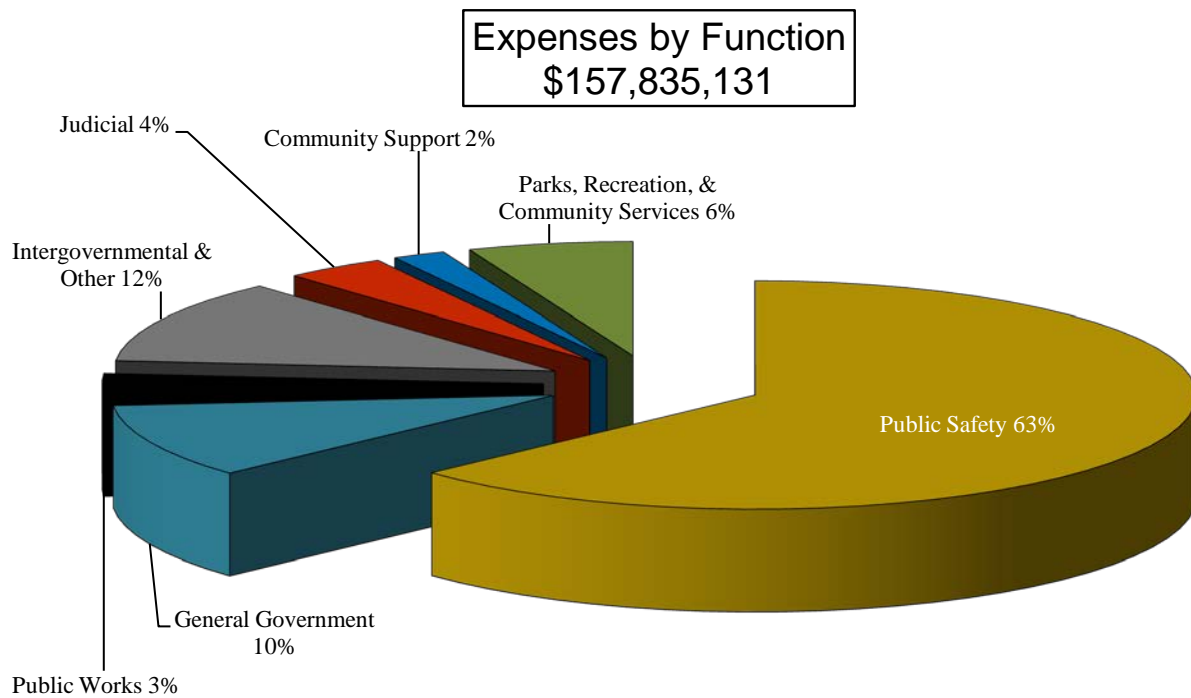
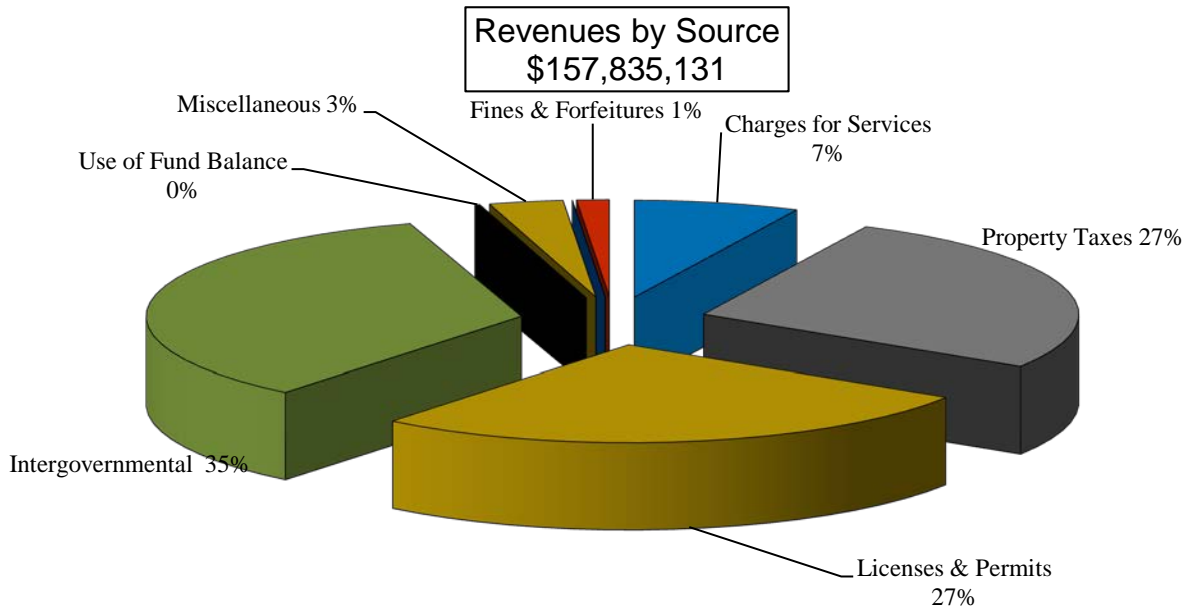


**All Expenses by Department**  
**\$326,533,204**



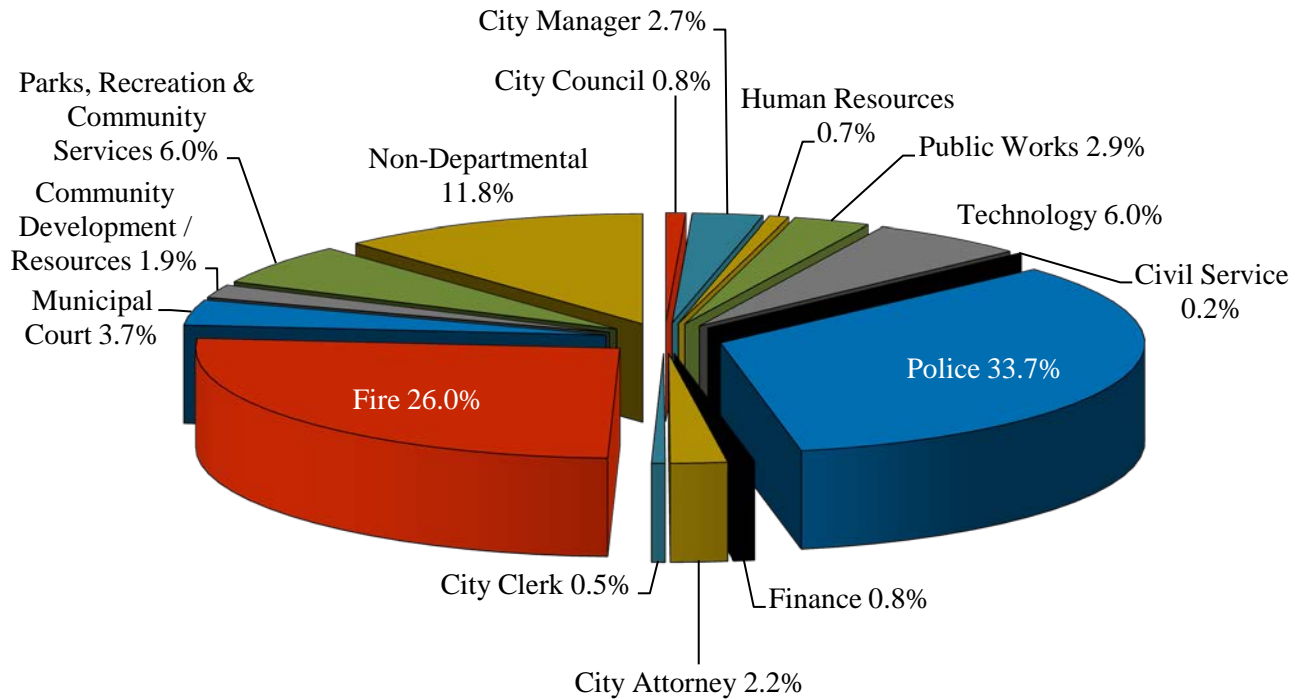
## General Fund

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



## General Fund

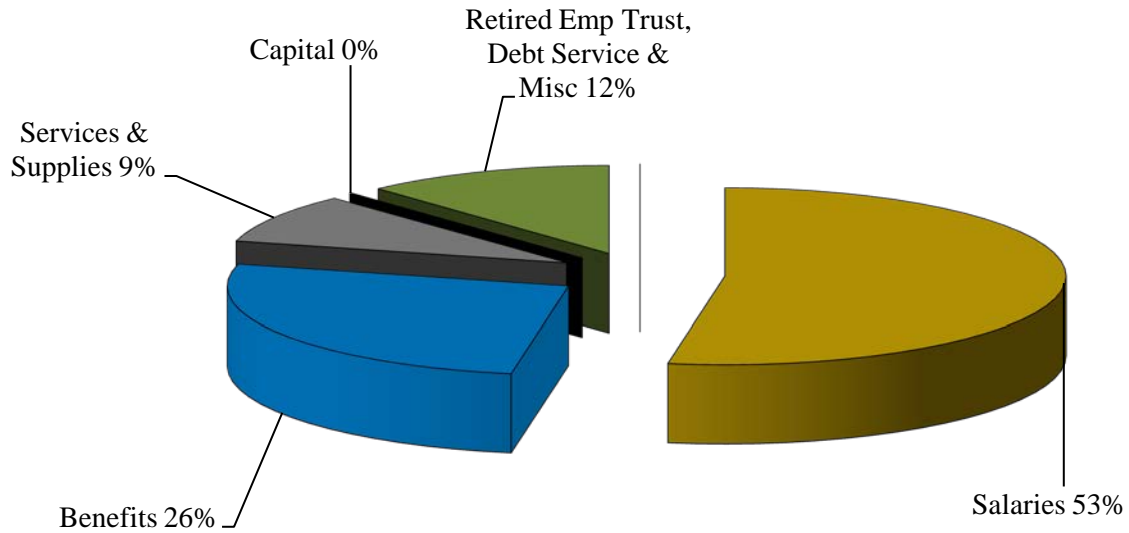
**Expenses by Department**  
**\$157,835,131**



<b>Department</b>	<b>Expense Amount</b>
City Council	\$1,197,485
City Clerk	\$819,610
City Manager	\$4,234,783
Finance	\$1,279,882
City Attorney	\$3,415,915
Human Resources	\$1,178,256
Civil Service	\$247,162
Community Development / Resources	\$3,056,326
Technology	\$9,419,577
Police	\$53,231,443
Fire	\$41,041,590
Municipal Court	\$5,871,068
Public Works	\$4,613,584
Parks, Recreation & Community Services	\$9,546,576
Non-Departmental	\$18,681,874
<b>Total</b>	<b>\$157,835,131</b>

**General Fund**

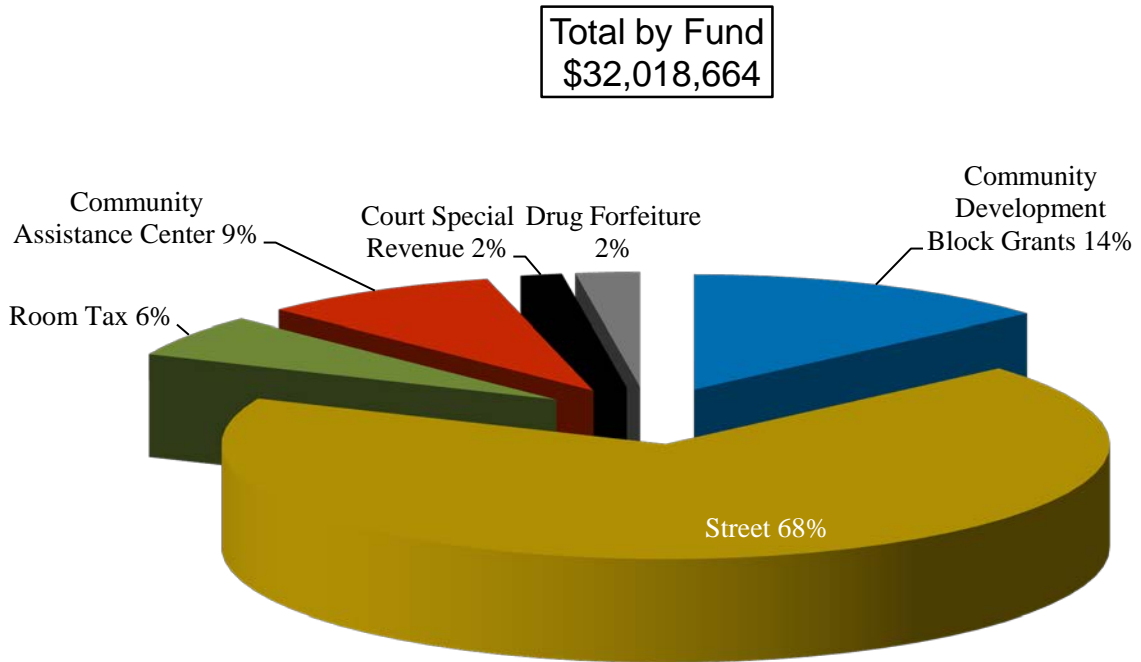
Expenses by Type  
\$157,835,131



<b>Type of Expense</b>	<b>Amount</b>
Salaries	\$83,148,324
Benefits	\$41,519,802
Services & Supplies	\$14,336,468
Capital	\$148,663
Retired Emp Trust, Debt Service & Misc.	\$18,681,874
<b>Total</b>	<b>\$157,835,131</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.



## **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.

## **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.

## **Enterprise Funds**

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises.

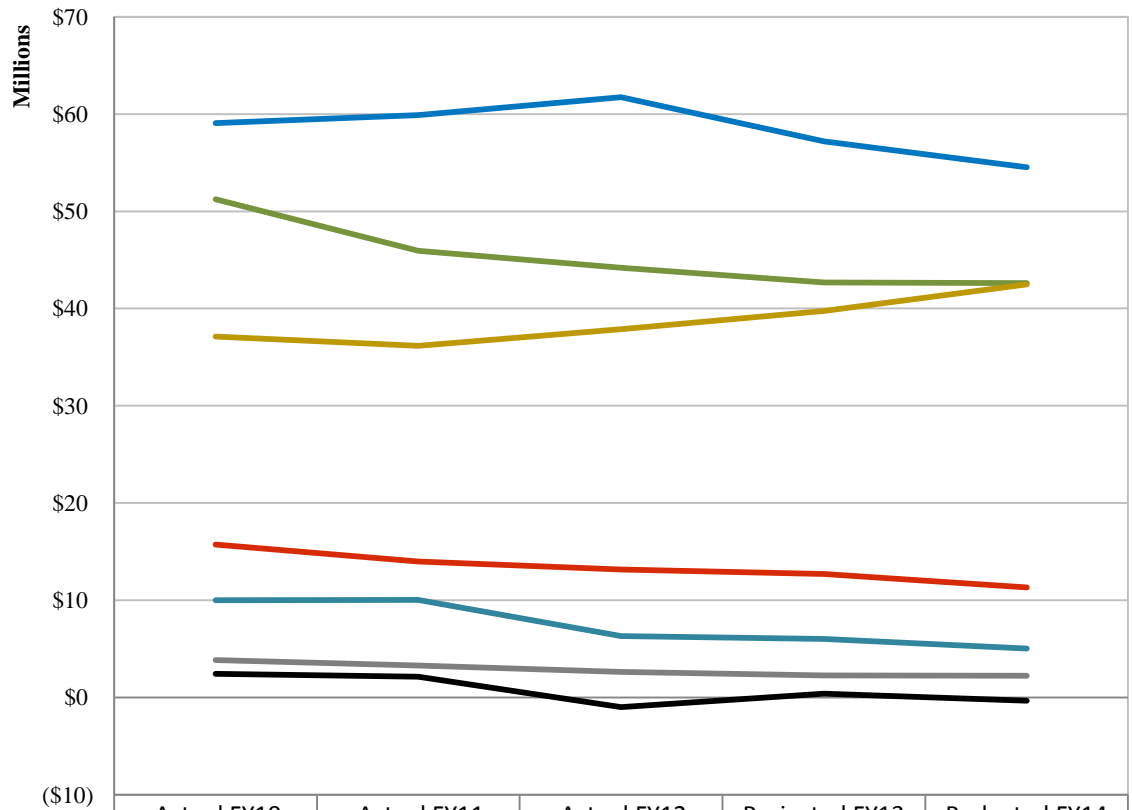
## **Internal Service Funds**

Internal Service Funds are used to account for the financing of goods or services provided by one department to another department.

## **Redevelopment Agency #1 & #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.

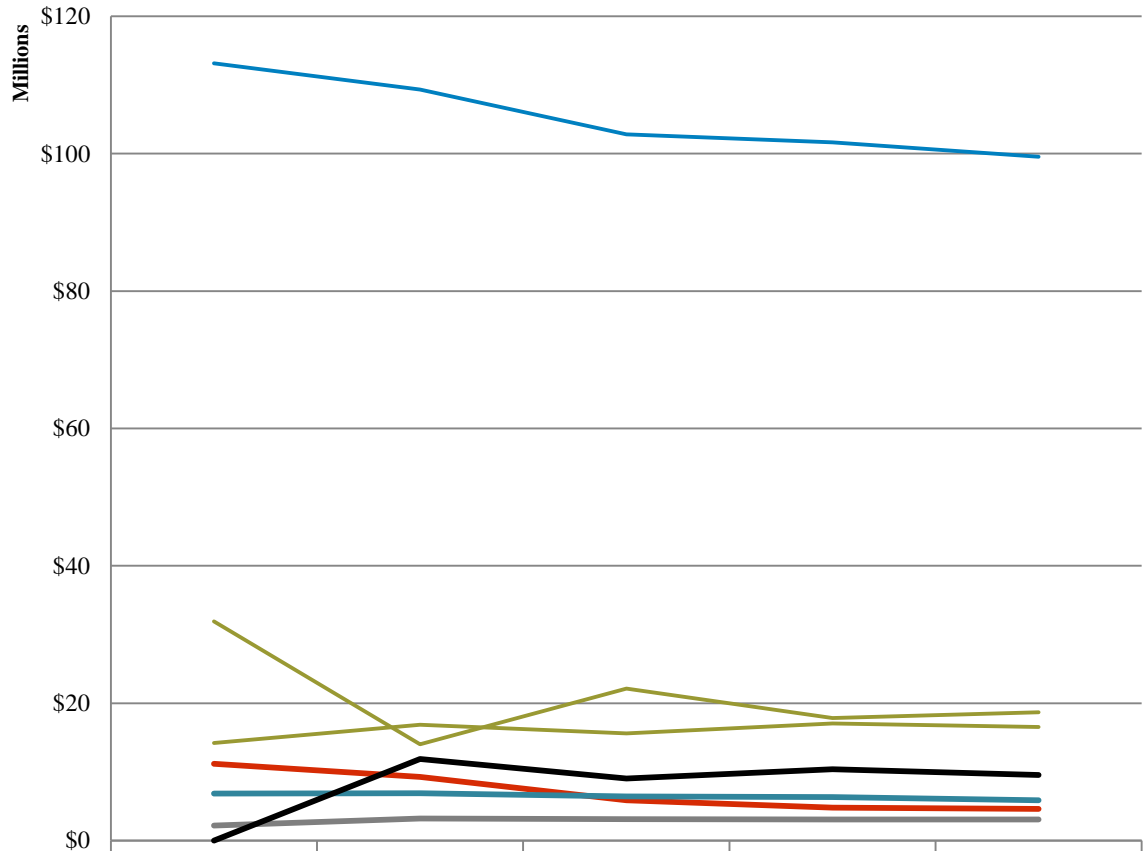
## General Fund Major Revenues 5-Year History



	Actual FY10	Actual FY11	Actual FY12	Projected FY13	Budgeted FY14
Charges for Services	15,723,898	13,972,804	13,158,742	12,706,133	11,308,219
Property Taxes	51,221,724	45,940,827	44,186,879	42,690,058	42,609,228
Licenses & Permits	37,126,468	36,166,016	37,863,783	39,757,189	42,475,233
Intergovernmental	59,059,702	59,875,304	61,742,233	57,191,636	54,516,928
Use of Fund Balance	2,439,101	2,140,687	(1,001,039)	410,900	(340,791)
Miscellaneous	10,003,589	10,033,368	6,329,870	6,020,668	5,043,811
Fines & Forfeitures	3,864,146	3,294,637	2,635,286	2,287,181	2,222,503

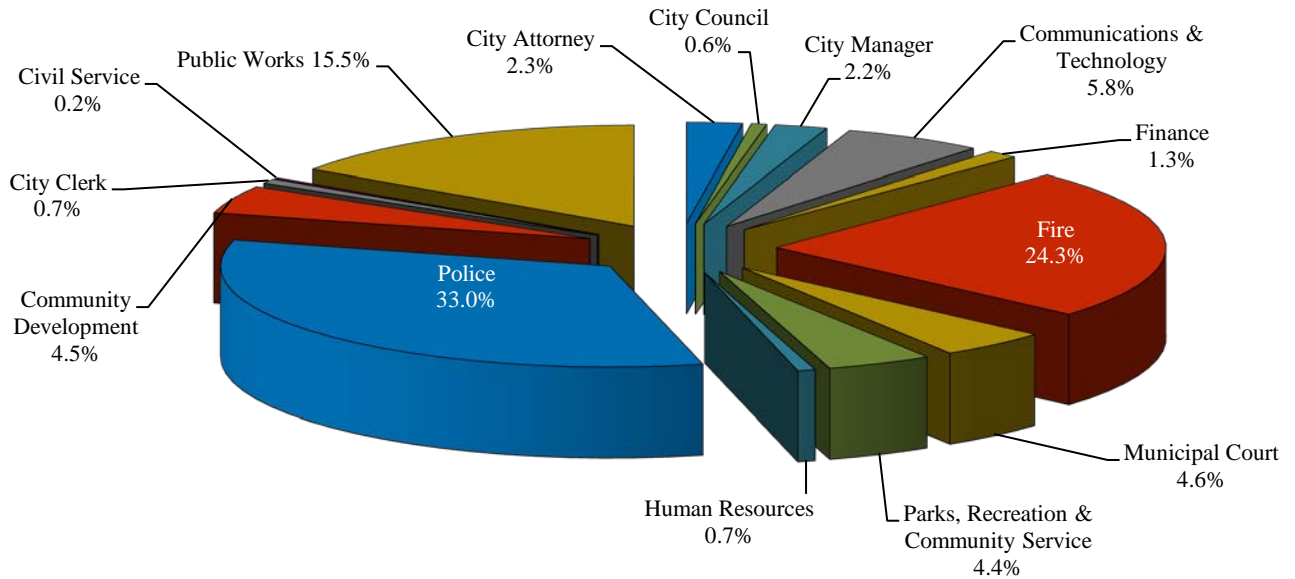


## General Fund Expenses 5-Year History



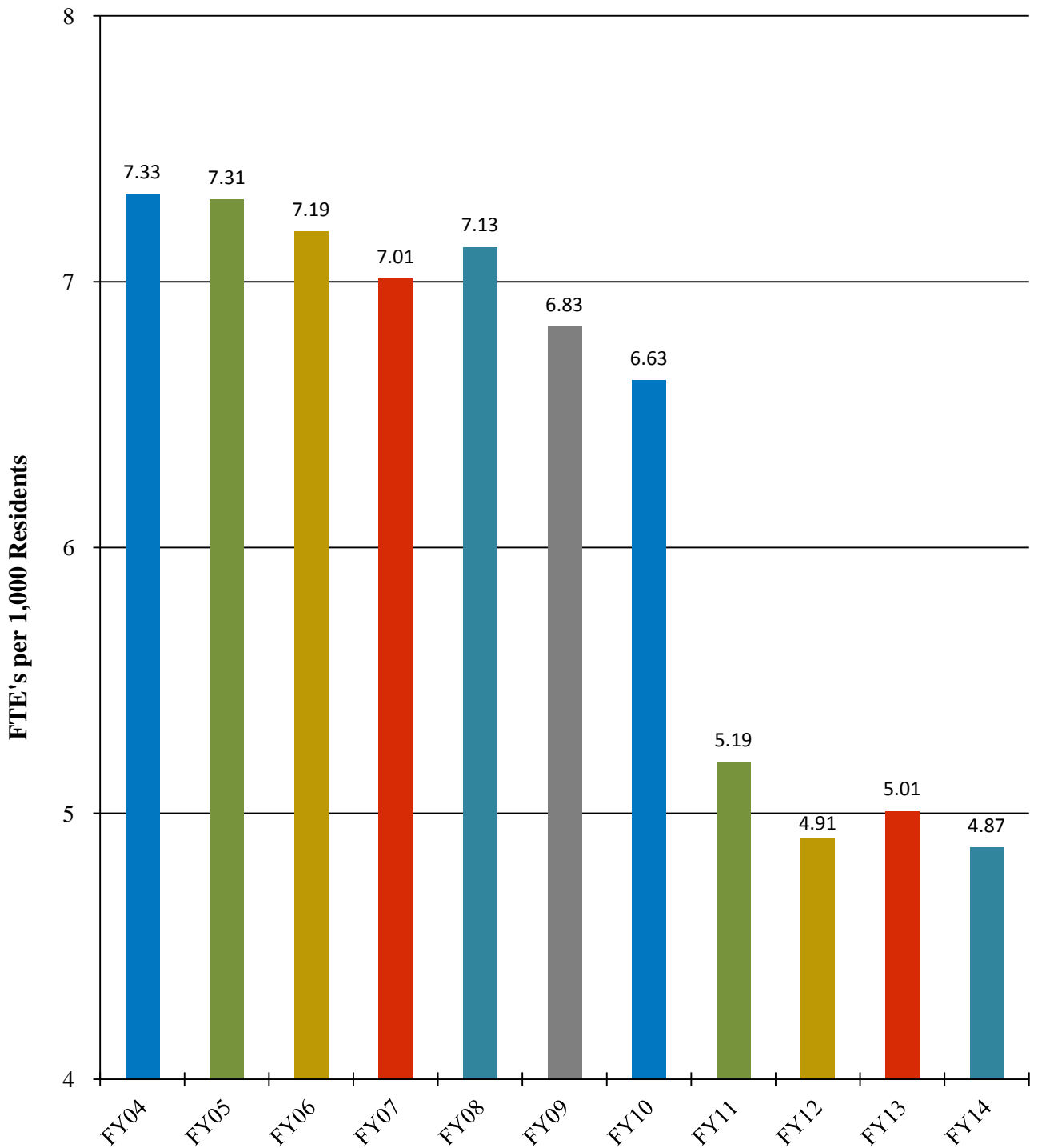
	Actual FY10	Actual FY11	Actual FY12	Projected FY13	Budgeted FY14
Public Safety	113,146,207	109,322,630	102,800,237	101,635,580	99,529,904
General Government	14,186,774	16,836,124	15,597,500	17,052,161	16,535,799
Public Works	11,194,086	9,257,450	5,854,209	4,779,760	4,613,584
Intergov. & Other	31,899,285	14,037,876	22,102,252	17,812,194	18,681,874
Judicial	6,836,892	6,876,938	6,425,983	6,333,631	5,871,068
Community Support	2,175,384	3,225,605	3,093,686	3,080,219	3,056,326
Parks & Recreation	0	11,867,020	9,041,887	10,370,220	9,546,576

City of Reno - Workforce by Department  
Total 1,098.8 Funded FTE's



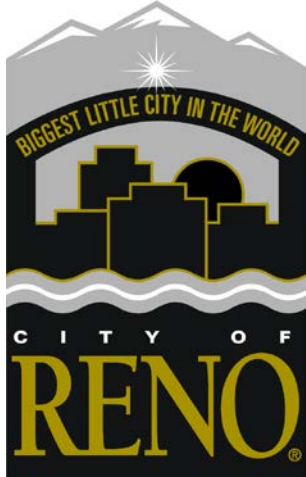
CITY DEPARTMENT	#FUNDED EMPLOYEES
City Attorney	25.3
City Council	7.0
City Manager	24.0
Communications & Technology	64.0
Finance	14.0
Fire	267.0
Municipal Court	50.0
Parks, Recreation & Community Service	48.0
Human Resources	8.0
Police	362.5
Community Development	49.0
City Clerk	8.0
Civil Service	2.0
Public Works	170.0
<b>Total</b>	<b>1,098.8</b>

## AUTHORIZED POSITIONS (FTE's) PER CAPITA FY04 - FY14



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