

CITY OF LAS VEGAS

FY 2015

TENTATIVE

BUDGET



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LAS VEGAS
CITY COUNCIL

CAROLYN G. GOODMAN
MAYOR

STAVROS S. ANTHONY
MAYOR PRO TEM

LOIS TARKANIAN
STEVEN D. ROSS
RICKI Y. BARLOW
BOB COFFIN
BOB BEERS

ELIZABETH N. FRETWELL
CITY MANAGER

April 15, 2014

Nevada Department of Taxation
1550 East College Parkway, Suite 115
Carson City, Nevada 89706

The City of Las Vegas, Nevada, herewith submits the Tentative Budget for the fiscal year ending June 30, 2015.

This budget contains two funds requiring property tax revenues totaling \$93,100,900.

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate could be increased by an amount not to exceed legally authorized limit. If the final computation requires, the tax rate will be lowered.

The budget contains 24 governmental funds with estimated expenditures of \$852,155,480 and 12 proprietary funds with estimated expenses of \$311,306,315.

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget Act).

CERTIFICATION

APPROVED BY THE GOVERNING BOARD:

I Elizabeth N. Fretwell
City Manager

certify that all applicable funds and financial operations of this Local Government are listed herein.

Signed: Elizabeth N. Fretwell

Dated: April 15, 2014

SCHEDULED PUBLIC HEARING

Date and Time May 20, 2013, 9:00 a.m. Publication Date May 12, 2014

Place City Council Chambers, Las Vegas City Hall, 495 S Main Street, Las Vegas, NV 89101

CITY OF LAS VEGAS
495 S. MAIN STREET
LAS VEGAS, NEVADA 89101

VOICE 702.229.6011
TTY 702.386.9108
www.lasvegasnevada.gov



**CITY OF LAS VEGAS, NEVADA
FY 2015 TENTATIVE BUDGET**

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CITY MANAGER

April 15, 2014

Honorable Carolyn G. Goodman, Mayor
Honorable City Council
City of Las Vegas, Nevada

TENTATIVE BUDGET MESSAGE

Dear Mayor, Council, and Citizens of Las Vegas:

I am pleased to present the Tentative Budget for the City of Las Vegas for the fiscal year (FY) 2015. This document represents the city's proposed spending plan and has been prepared in conformance with Chapter 354 of the Nevada Revised Statutes.

Though the local economy has picked up pace, it has a long way to go to return to prerecession levels. Despite strong job growth, unemployment continues to be at high levels. The Las Vegas Valley's jobless rate fell to 8.6 percent in February, down from 8.9 percent in January and 10.8 percent in February 2013. Housing prices are below boom-era numbers as well although the market has shown signs of improvement. The median closing price of a local new home soared to \$296,367 in February, up \$61,900, or 26.4 percent, from February 2013. The median resale price was nearly 45 percent lower at \$165,000, making it a more affordable market segment than new homes. That is creating somewhat of a more competitive environment for builders.

Tourism continues to be a major driver of the economy. Approximately 39.7 million visitors came to Las Vegas in 2013. According to the Las Vegas Convention and Visitors Authority, tourism generated \$45 billion in economic impact for the local economy and supports more than 380,000 local jobs. The meetings and convention industry reached a five-year high with 5.1 million delegates reflecting a 3.3 percent increase over last year's total of 4.9 million. Average occupancy held steady at 84.3 percent for 2013. This occupancy is 22 percentage points higher than the national average of 62.3 percent. The average daily room rate increased \$3 to nearly \$111 in 2013. Gross gaming revenue was \$9.7 billion which represented a 2.9 percent increase over 2012. Downtown Las Vegas gross gaming revenue was down just 1.6 percent while the Las Vegas Strip revenues increased 4.8 percent to \$6.5 billion for the year.

In spite of these positive signs, local governments and municipalities continue to struggle to balance their budgets. Although our major revenue sources of consolidated tax and property tax show modest growth, other revenue sources including court fines and franchise revenue are experiencing declines. In order

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Tentative Budget Message

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to prepare for the challenges facing the city, senior management embarked on a major initiative to promote Organization Health. This initiative clarifies our core purpose of “building communities to make life better” along with a business definition that sums up what we do which is, “we run the city.”

As part of the city’s Healthy Organization initiative, an organization must identify what is important right now. This is defined as a Thematic Goal. The idea behind the thematic goal is that, while typically there is a long list of priorities, something is truly a top priority. It is more important than everything else. The Thematic Goal for the city is to increase revenue by 5% (approximately \$25 million). In order to achieve this goal, the defining objectives are:

- Execute mutually beneficial interlocal agreements with North Las Vegas
- Complete review and implementation of the fee increases
- Franchise revenue audit
- Review collection effectiveness

Relative to the Thematic Goal, the FY 2015 Tentative Budget has \$7 million in revenue enhancements in several areas, including medical transports, recreation fees, building and safety, business licensing, and municipal court fees. This budget does not contemplate any cuts or reductions in existing programs or services. This year’s budget is one of modest growth, which allows us to propose some modest program expansion, restorations and sustainable service levels, including:

- Opening an engine company at new Fire Station 108
- Opening a new isolation unit at the jail
- Expansion in Business Licensing and Building and Safety departments to respond to increased development activity
- 51 new and restored full-time equivalent positions

The city is starting to recover but we know this is going to be a slow journey. While the FY 2015 budget reflects modest growth, it still represents a deficit of two percent, or a \$9.1 million shortfall in the General Fund. We also still have significant challenges. The funding for the Metropolitan Police Department (Metro) also remains a source of concern. The city and county were able to work with Metro and determine acceptable contribution levels, with the city’s being an increase of 5.8 percent to the current year. This was accomplished by a \$20 million fund balance contribution from Metro for this budget period, but more work will need to be done to ensure a sustainable solution. We will continue to monitor these situations and the effects they will have on the city’s financial condition.

The budget represents the application of city policies, especially its fiscal and budget policies. The policies provide guidance in sustaining the fiscal integrity and viability of the city. As a management tool, the budget outlines operating programs and related activities, equipment, and facilities necessary to conduct those programs. The budget represents our financial plan, so the citizens of the community can be informed of the city’s fiscal condition and its focus for the coming year.

Council Priorities

In order to determine the future direction of the organization, the Las Vegas City Council held Strategic Planning Sessions to identify the important initiatives and determine allocating resources to pursue those strategies. “Strategic imperatives” were created, which are designed to help the council make decisions about which are the highest priorities. These include:

- Transportation
- Education
- Healthcare
- Public Safety-Law Enforcement
- Arts & Culture
- Downtown Core
- Economic Development (outside the downtown core)

In addition, a separate list of operating principles was developed which cut across each of these strategic imperatives, including:

- Expand the Brand
- Lead the Region in Partnerships and Collaboration
- Sustainability
- Technology

The council will continue to discuss and clarify these issues and then set priorities for the year ahead.

Budget Highlights

This budget anticipates General Fund revenue in FY 2015 to increase by 4.8 percent compared to FY 2014 estimates, including transfers. Consolidated Tax, 51.8 percent of the FY 2015 revenue, represents the sales, cigarette, liquor, and motor vehicle privilege tax revenues collected by the State of Nevada and distributed to counties and cities based on a five-year backward averaging formula that considers assessed valuation and population.

Quality of life considerations are significant in the large portion of the city’s budget that goes to the area of law enforcement. The city’s primary police force is the Metropolitan Police Department (Metro). The city has allocated for \$127.7 million for its share of FY 2015 Metro police services. In a joint agreement with Clark County, this budget also includes debt service costs associated with the construction and furnishing of the MetroCom facility, the training academy and substation in the Northwest.

The city’s Department of Detention and Enforcement will receive approximately \$8.5 million in revenue from other government agencies. This revenue is a combination of fees recovered to house and supervise other agency inmates in the city’s Detention Center and fees paid by the City of North Las Vegas to locate their jail housing operations within the City of Las Vegas

Tentative Budget Message

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facility. An average of 270 inmates from North Las Vegas, Clark County and Boulder City are housed in the facility on a daily basis.

Enterprise Funds will receive approximately \$4.8 million in General Government Cost Allocation charges with the offsetting revenue to the General Fund. General Government costs include City Manager's Office, City Attorney, City Clerk, Human Resources, Finance and Information Technologies.

Fiscal and Budget Policies

The needs generated from ongoing programs, and those expanded through the strategic planning process, are developed subject to the city's adopted fiscal and budget policies. Fiscal policies are strategies employed to provide the city with long-term guidance in the wise and prudent management of its resources. These policies tend to focus on common precepts and practices that are synonymous with good fiscal management. Budget policies are usually more immediate in nature and are considered "in addition to" fiscal policies. They typically provide guidance more specific to the current economic condition of the city.

Council authorized temporarily modifying certain budget policies in order to deal with the current economic conditions. Appropriations for ongoing expenditures will exceed ongoing revenues in the FY 2015 Budget and we are projecting to spend \$9.1 million from the General Fund unassigned fund balance.

Budgets are reflected at full expected cost. The financial shortfall forecast has made it necessary to take more stringent action regarding the management of vacant positions. All vacant positions are evaluated by the appropriate Chief prior to being filled based on the overall need and performance of the department.

Some of the more significant budget policies include the following:

- **Budgets**

- Budgets will be developed based on historical trending adjusted for specific needs
- Appropriations for ongoing expenditures will not exceed ongoing revenues.
- Budgets will be reflected at full expected cost of personnel costs.
- Budget evaluations will consider current and subsequent year impact.
- New programs will be funded (1) from fees, (2) from efficiencies, (3) from general revenues.
- Opportunities will be sought to improve performance through technology.

- **Positions and personnel**

- Vacant positions shall be evaluated and re-justified.
- All positions will be funded at a discount taking into consideration any vacancy trends.
- Savings from vacancies will be used to fund one-time costs or replenish fund balance.

- **Capital**

- Interest earnings from selected funds shall be dedicated to one-time capital needs.
- Bonds will only be considered for capital needs where (a) there is a valid 5-year capital improvement plan (CIP) and (b) it is determined that the city can absorb the operating costs of the new facility in its operating budget.
- Major capital acquisitions will be identified and listed in the CIP for the next five years and will project annual operating cost to be funded from General Fund in future years.

- **Revenues**

- Barring extraordinary events, the city shall self-impose a property tax limit based on the FY 1999 variance between the actual tax levied and the maximum allowed levy; that is, the city will not raise taxes beyond a self-imposed limit that is 11.2 cents per \$100 below the allowable State imposed limit.
- One-time revenues will only be used for one-time expenses.
- Fees and charges will be increased, where appropriate, to reflect increased cost in operations, including inflation and increased mandates.
- Public/public or public/private partnerships will be sought to enhance funding.

- **Fund balance and reserves**

- The General Fund ending fund balance should equal *at least* 12 percent of operating revenues with an aspiration goal of 20%.
- Ending cash balance for Internal Services Funds should equal 10% of the prior year's expenditures for operations and 25% for capital acquisitions.
- Ending cash balance for the Employee Benefits ISF shall be maintained at no less than 20% of prior year expenditures.

General Fund

The budget for the General Fund amounts to \$498.4 million, including transfers. This is a 5.1 percent increase from FY 2014 estimates.

We forecast revenues and transfers of \$489.3 million in the General Fund. We project a four percent increase in taxes represented in the consolidated tax formula (SB254) compared to FY 2014 estimate which represents 51.8 percent of our revenue base. Property taxes (16.6 percent of our revenue base excluding the transfer in of the Fire Safety Initiative property tax) will increase by three percent. Overall, budgeted revenues, including transfers in, will increase by 4.8 percent in FY 2015 from FY 2014 estimates.

Special Revenue Funds

These funds account for monies received from specific revenue sources which limit their use to specified purposes. Sixty-four percent of the revenues funding these programs are from intergovernmental sources such as grants, reimbursements, and contributions. Appropriations in the Special Revenue Funds category total \$98.5 million. Of this amount, approximately 7.6 percent is committed to major capital projects. Housing and Urban Development grants,

Tentative Budget Message

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approximately 18.7 percent of appropriations in this fund, are allocated to targeted neighborhoods according to the city's Neighborhood Improvement Plan.

Capital Projects Fund

The budget appropriates \$263 million for a variety of capital projects, most of which involve improvements to infrastructure. The major capital budgets for FY 2015 include the following:

Public works	\$ 164.5 million
Public safety	43.4 million
Culture and recreation	30.9 million
General government	20.1 million
Economic development	1.4 million

Funding for these projects comes largely from dedicated or specified revenue sources, or represents carry forward balances from construction in progress. These projects are referenced in the Five Year Capital Improvement Plan, which is issued separately.

Enterprise Funds

The city operates four enterprise funds that are designed to account for business-like ventures such as Sanitation, Building & Safety, Municipal Parking, and Municipal Golf Course Enterprise Funds. Enterprise-type programs reflect total operating expenses of \$102.6 million. The majority (84.3 percent) is committed to operations at the Water Pollution Control Facility (WPCF), street cleaning, and sewer line and storm drain maintenance.

Capital outlay is budgeted at \$96.8 million including upgrade of the WPCF and sewer lines.

Other Funds

Internal Service Funds total \$204.1 million in operating expenses. Included in this category are the intergovernmental shared expenses for fire communications, graphic arts operations, the replacement/addition of radio/pager/cellular phone equipment, and equipment/support for personal computers. The city's self-insurance (workers compensation, liability and property damage insurance) and employee benefit programs are reported in this fund group.

Debt Service Funds total \$45.5 million in debt service, of which \$17.5 million is funded through General Fund revenues.

Process

We are submitting this budget in accordance with the laws of the State of Nevada. The public hearing for the Tentative Budget and direction for the Final Budget will be held on May 20, 2014.

Tentative Budget Message

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I want to express my appreciation to all the city departments, and to the Director and staff of the Finance Department for their efforts in preparing this budget.

The city's management team, "Team Las Vegas," continues to be committed to improving customer service, improving the efficiency of city operations, and improving the quality of city services. We will continue to be financially conservative in the execution this budget as we strive to meet the Council priorities. We will also stay in tune with the economy and our citizens to insure we are meeting community needs. I believe this budget advocates this philosophy along with the strategic direction from the City Council and creates a sound expenditure plan for this next year.

Sincerely,

A handwritten signature in cursive script that reads "Elizabeth N. Fretwell". The signature is written in black ink and is positioned above the printed name and title.

Elizabeth N. Fretwell
City Manager

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Budget Summary for City of Las Vegas
Schedule S-1

	GOVERNMENT FUND TYPES AND EXPENDABLE TRUST FUNDS				TENTATIVE	
	ACTUAL PRIOR YEAR 06/30/13		ESTIMATED CURRENT YEAR 06/30/14		PROPRIETARY FUNDS BUDGET YEAR 06/30/15	
	(1)	(2)	(3)	(4)	(5)	(MEMO ONLY) COLUMNS 3+4
REVENUES:						
Property Taxes	90,916,729	90,400,005	93,100,900		93,100,900	
Other Taxes	11,828,679	4,110,462	4,141,000		4,141,000	
Licenses & Permits	78,896,522	74,677,829	77,503,500		7,482,894	84,986,394
Intergovernmental Resources	334,382,538	349,127,078	476,209,780		8,330,000	484,539,780
Charges for Services	44,798,195	40,581,890	47,855,754		295,748,583	343,604,337
Fines & Forfeits	20,184,136	16,692,156	17,065,100		3,117,308	20,182,408
Special Assessments	1,364,269	1,189,661	1,100,000		16,593,157	1,100,000
Miscellaneous	19,729,390	18,430,073	17,977,358		331,271,942	34,570,515
TOTAL REVENUES	602,100,458	595,209,154	734,953,392		1,066,225,334	
EXPENDITURES-EXPENSES:						
General Government	97,713,714	62,950,486	81,800,600		190,972,313	272,772,913
Judicial	25,946,076	26,679,855	28,574,788		24,051,040	28,574,788
Public Safety	315,938,771	330,404,044	374,237,165		8,657,209	398,288,205
Public Works	71,839,699	73,911,326	184,267,702		77,835,724	192,924,911
Sanitation						
Health	3,740,653	4,009,144	4,769,621		4,769,621	4,769,621
Welfare	318,509	465,000	465,000		2,291,855	465,000
Culture & Recreation	70,154,512	70,314,863	81,873,429		2,853,012	84,165,284
Economic Development & Assistance	25,639,325	20,199,053	50,666,322		2,107,000	53,519,334
Intergovernmental Expenditures	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX				2,107,000
Contingencies						
Utility Enterprises						
Hospitals						
Transit Systems						
Airports						
Other Enterprises						
Debt Service - Principal	20,654,467	21,068,932	19,494,427		XXXXXXXXXXXXXX	19,494,427
Interest Cost/Fiscal Charges	27,348,518	26,747,869	26,006,426		2,538,162	28,544,588
TOTAL EXPENDITURES-EXPENSES	659,294,244	636,750,572	852,155,480		311,306,315	1,163,461,795
Excess of Revenues over (under)	(57,193,786)	(41,541,418)	(117,202,088)		19,965,627	(97,236,461)
Expenditures-Expenses						

Budget Summary for City of Las Vegas
Schedule S-1

TENTATIVE

	GOVERNMENT FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 06/30/15 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/13 (1)	ESTIMATED CURRENT YEAR 06/30/14 (2)	BUDGET YEAR 06/30/15 (3)		
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	1,777,852				
Sale of Fixed Assets	337,456	8,630		150,000	150,000
Operating Transfers In	125,876,119	72,946,563	55,633,935	1,200,000	56,833,935
Operating Transfers Out	(129,449,111)	(72,155,802)	(53,960,016)	(2,873,919)	(56,833,935)
TOTAL OTHER FINANCING SOURCES (USES)	(1,457,684)	799,391	1,673,919	(1,523,919)	150,000
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	(58,651,470)	(40,742,027)	(115,528,169)	18,441,708	(97,086,461)
FUND BALANCE JULY 1, BEGINNING OF YEAR:	431,307,525	370,108,590	329,366,563	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Prior Period Adjustments	(2,547,465)			XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Residual Equity Transfers				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	370,108,590	329,366,563	213,838,394	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	370,108,590	329,366,563	213,838,394	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/13	ESTIMATED CURRENT YEAR ENDING 06/30/14	BUDGET YEAR ENDING 06/30/15
General Government	487.04	492.45	501.45
Judicial	192.33	194.51	195.51
Public Safety	1,204.76	1,232.20	1,267.72
Public Works	131.00	131.00	131.00
Sanitation	180.48	181.48	182.48
Health	11.44	13.44	13.44
Welfare			
Culture & Recreation	833.37	807.70	807.70
Economic Development & Assistance	49.99	53.47	53.47
TOTAL GENERAL GOVERNMENT	3,090.41	3,106.25	3,152.77
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	3,090.41	3,106.25	3,152.77

POPULATION (AS OF JULY 1)	589,156	598,520	598,520
Source of Population Estimate*	State of Nevada	State of Nevada	State of Nevada
Assessed Valuation (Secured & Unsecured Only)	11,926,888,555	12,251,484,406	13,852,723,777
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	11,926,888,555	12,251,484,406	13,852,723,777
<u>TAX RATE</u>			
General Fund	0.6765	0.6765	0.6765
Special Revenue Funds	0.0950	0.0950	0.0950
Capital Project Funds			
Debt Service Funds			
Enterprise Funds			
Other			
TOTAL TAX RATE	0.7715	0.7715	0.7715

* Use the population certified by the state in March. Small districts may use a number developed per the instructions (page 6) or the best information available. The city of Las Vegas is using the State of Nevada July 1, 2013, population for the July 1, 2014, estimate.

City of Las Vegas

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE & REVENUE RECONCILIATION

Fiscal Year 2014-2015
TENTATIVE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) x (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2) x (4)/100]	AD VALOREM TAX ABATEMENT [(5)-(7)]	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	1.8259	13,852,723,777	253,066,233	0.6765	93,713,700	12,553,700	81,160,000
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines							
VOTER APPROVED:							
C. Voter Approved Overrides	0.0950		13,160,088	0.0950	13,160,088	1,219,188	11,940,900
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)							
E. Medical Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
Youth Services Levy							
G. (NRS 62.327.150, 62B. 160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)	0.2140		29,648,864				
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.2140		29,648,864				
M. SUBTOTAL A, B, C, L	2.1349		295,875,185	0.7715	106,873,788	13,772,888	93,100,900
N. Debt							
O. TOTAL M & N	2.1349		295,875,185	0.7715	106,873,788	13,772,888	93,100,900

City of Las Vegas

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an explanation.

SCHEDULE A - ESTIMATED REVENUES & OTHER RESOURCES
GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS & TAX-SUPPORTED PROPRIETARY FUND TYPES

Budget for Fiscal Year Ending June 30, 2015

Budget Summary for City of Las Vegas

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUES (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)	TENTATIVE
GENERAL FUND	99,865,875	253,200,000	81,160,000	0.6765	145,299,695		9,659,980	589,185,550	
Multipurpose SRF	7,667,393				19,175,303			26,842,696	
LV Convention & Visitors Authority SRF	196,291				6,074,000			6,270,291	
Fremont Street Room Tax SRF	2,124,414				1,560,507			3,684,921	
SID Administration SRF	13,019,909				1,984,603		369,658	15,374,170	
Transportation Programs SRF	201,981				1,992,967			2,194,948	
Street Maintenance SRF	14,136,166				7,696,088			21,832,254	
Housing Program SRF	14,525,362				18,686,540			33,211,902	
Housing & Urban Development SRF	707,853				18,371,590			19,079,443	
Fire Safety Initiative SRF	774,444		11,940,900	0.0950	44,283			12,759,627	
Fiscal Stabilization SRF	12,883,746				158,585			13,042,331	
General CPF	5,061,649				17,744		296,868	5,376,261	
City Facilities CPF	14,342,471				162,789		750,000	15,255,260	
Fire Services CPF	19,202,356				568,243			19,770,599	
Public Works CPF	16,269,034				3,475,295		3,200,000	22,944,329	
Traffic Improvements CPF	8,461,665				10,585,429			19,047,094	
Parks & Leisure Activities CPF	22,877,215				8,351,251		3,929,000	35,157,466	
Road & Flood CPF	13,190,411				134,468,691			147,659,102	
Detention & Enforcement CPF	8,722,605				103,138			8,825,743	
Special Assessments CPF	23,974,102				1,150,481		350,000	25,474,583	
Capital Improvements CPF	206,507				1,659,573			1,866,080	
Green Building CPF	1,027,203				14,574			1,041,777	
DEBT SERVICE	27,792,140				6,691,123		37,078,429	71,561,692	
Cemetery Operations PF	2,135,771				360,000			2,495,771	
Subtotal Governmental Fund Types, Expendable Trust Funds	329,366,563	253,200,000	93,100,900	0.7715	388,652,492	0	55,633,935	1,119,953,890	XXXXXXXXXX
PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	253,200,000	93,100,900	0.7715	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES & OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2015

Budget Summary for City of Las Vegas

										TENTATIVE
GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	FUND NAME	*	SALARIES & WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES & OTHER CHARGES** (3)	CAPITAL OUTLAY*** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
GENERAL FUND		-	149,392,080	116,480,480	213,846,219			18,700,000	90,096,771	588,515,550
	Multipurpose SRF	R	2,929,180	887,030	9,331,898			7,529,849	6,164,739	26,842,696
	LV Convention & Visitors Authority SRF	R						6,269,900	391	6,270,291
	Fremont Street Room Tax SRF	R			181,500			1,381,300	2,122,121	3,684,921
	SID Administration SRF	R	301,420	217,010	1,379,478			350,000	13,126,262	15,374,170
	Transportation Programs SRF	R			750			2,000,000	194,198	2,194,948
	Street Maintenance SRF	R			6,812,348				15,019,906	21,832,254
	Housing Program SRF	R	514,900	370,730	27,607,900				4,718,372	33,211,902
	Housing & Urban Development SRF	R	655,040	471,640	14,458,225	100,000		2,721,925	672,613	19,079,443
	Fire Safety Initiative SRF	R			10,000			11,960,000	789,627	12,759,627
	Fiscal Stabilization SRF	R			28,000				13,014,331	13,042,331
	General CPF	C	172,183	124,685	1,426	5,000,000			77,967	5,376,261
	City Facilities CPF	C			13,077	15,179,777		52,690	9,716	15,255,260
	Fire Services CPF	C			17,577	19,446,368		51,260	255,394	19,770,599
	Public Works CPF	C			13,465	6,898,951		45,760	15,986,153	22,944,329
	Traffic Improvements CPF	C			10,733	15,309,766		13,860	3,712,735	19,047,094
	Parks & Leisure Activities CPF	C			26,721	30,862,020		112,640	4,156,085	35,157,466
	Road & Flood CPF	C			1,013,771	145,900,000			745,331	147,659,102
	Detention & Enforcement CPF	C			8,349	8,644,900		10,010	162,484	8,825,743
	Special Assessments CPF	C			86,500	10,635,350		1,075,924	13,676,809	25,474,583
	Capital Improvements CPF	C			2,000			1,674,250	189,830	1,866,080
	Green Building CPF	C			1,180	1,000,000		10,648	29,949	1,041,777
DEBT SERVICE		D			45,500,853				26,060,839	71,561,692
Cemetery Operations PF		P			310,000				2,185,771	2,495,771
TOTAL GOVERNMENTAL FUND TYPES & EXPENDABLE TRUST FUNDS			153,964,803	118,551,575	320,661,970	258,977,132	0	53,960,016	213,168,394	1,119,283,890

* FUND TYPES: R-Special Revenue
 C-Capital Projects
 D-Debt Service
 T-Expendable Trust
 P-Permanent

** Include Debt Service Requirements in this column
 *** Capital Outlay must agree with CIP.

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget for Fiscal Year Ending June 30, 2015

Budget Summary for City of Las Vegas

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES** (2)	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT (6)	
Municipal Golf Course EF	E	1,493,617	2,291,855	8,129	203,687	1,200,000		206,204
Sanitation EF	E	83,500,000	86,492,933	22,254,945	2,441,475			16,820,537
Municipal Parking EF	E	6,925,231	6,037,237	21,000			1,957,175	(1,048,181)
Building & Safety EF	E	8,216,426	7,745,305	83,252				554,373
Reimbursable Expenses ISF	I	2,853,012	2,854,512	18,306				16,806
Fire Communications ISF	I	10,392,730	10,268,498	11,628				135,860
Print Media ISF	I	1,100,000	1,111,627	1,692				(9,935)
Computer Services ISF	I	9,410,250	10,362,553	51,820				(900,483)
Automotive Operations ISF	I	13,692,831	9,944,334	207,414				3,955,911
Employee Benefit ISF	I	150,411,500	149,015,480	695,000	2,000,000			91,020
Liability Insurance & Property Damage ISF	I	1,630,000	2,149,710	56,050				(463,660)
City Facilities ISF	I	18,338,456	18,387,109	48,653			916,744	(916,744)
TOTAL		307,964,053	306,661,153	23,457,889	4,645,162	1,200,000	2,873,919	18,441,708

* FUND TYPES: E-Enterprise
 I-Internal Service
 N-Nonexpendable Trust

** Including Depreciation

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REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Ad Valorem Property Tax	79,286,945	78,840,000	81,160,000	
Room Tax	1,935,629	2,000,000	2,100,000	
Total Taxes	81,222,574	80,840,000	83,260,000	0
LICENSES & PERMITS				
Business Licenses & Permits:				
Business Licenses	14,960,687	15,320,000	15,590,800	
Liquor Licenses	3,010,985	2,235,000	2,260,000	
City Gaming Licenses	3,416,590	3,370,000	3,302,600	
Franchise Fees:				
Gas Utility	4,771,658	4,570,000	4,430,000	
Electric Utility	27,610,902	25,563,000	26,378,000	
Sanitation Utility	3,717,703	2,500,000	3,940,000	
Telephone Utility	8,666,695	8,350,000	8,350,000	
Garbage Collection	3,300,555	3,310,000	3,310,000	
Cable Television	6,651,909	6,560,000	6,500,000	
Ambulance	413,029	424,829	433,326	
Nonbusiness Licenses & Permits:				
Animal Permits	244,907	6,500	6,500	
Building Permits	1,191,313	1,368,000	1,409,250	
Offsite Permits	624,267	800,000	824,000	
Miscellaneous Permits	(550)	500	500	
Total Licenses & Permits	78,580,650	74,377,829	76,734,976	0
INTERGOVERNMENTAL REVENUES				
State Shared Revenue:				
Consolidated Tax	232,872,708	243,500,000	253,200,000	
Other State Revenues	5,746	5,000	5,000	
Local Government Revenues:				
County Gaming Licenses (City Share)	3,335,520	3,225,000	3,160,500	
Other Local Government Revenues	97,156	258,816	337,260	
Other Local Units Payments in Lieu of Taxes	9,956	151,413	150,000	
Total Intergovernmental Revenues	236,321,086	247,140,229	256,852,760	0
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
CHARGES FOR SERVICES				
General Government:				
Intracity Reimbursable Charges	4,684,461	4,707,688	4,754,765	
Planning & Development Charges	668,820	765,000	787,950	
Recreation Fees	1,991	2,000	2,000	
Business License Application Fees	431,781	425,000	425,000	
Other	828,817	866,985	886,754	
Judicial:				
Financial Counseling Fees	889,692	669,452	1,118,000	
Court Counseling Fees	926,753	841,194	860,000	
Traffic School Fees	315,817	411,499	414,000	
Assessment Center Fees	37,144	32,856	33,000	
Court Fees	4,325,812	3,256,509	3,428,000	
Collections	978,243	770,993	771,000	
Other	28,846	30,175	30,862	
Public Safety:				
Intracity Reimbursable Charges	582,611	585,500	591,355	
EMS Transport	5,662,619	5,400,000	9,909,000	
Inmate Housing	10,535,027	8,130,000	8,500,000	
Other	1,722,682	1,802,014	1,843,102	
Public Works:				
Intracity Reimbursable Charges	2,910,980	2,925,414	2,954,668	
Other	319,149	333,846	341,458	
Health:				
Financial Counseling Fees	18,806	17,200	14,000	
Animal Shelter Fees	15,323	15,293	15,369	
Culture & Recreation:				
Intracity Reimbursable Charges	1,391	1,398	1,412	
Swimming Pool Fees	211,078	225,000	225,000	
Recreation Fees	2,261,492	1,973,000	3,219,000	
Other	1,415	1,480	1,514	
Total Charges for Services	38,360,750	34,189,498	41,127,209	0
FINES & FORFEITS				
Court Fines	18,850,533	15,535,681	15,957,000	
Forfeited Bail	1,114,516	903,975	904,000	
Total Fines & Forfeits	19,965,049	16,439,656	16,861,000	0
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
MISCELLANEOUS				
Interest Earnings	524,937	720,000	800,000	
Rentals	2,438,248	2,625,000	2,703,750	
Contributions & Donations	1,623,290	200,000	200,000	
Other Fees, Charges & Reimbursements	1,347,900	1,120,000	1,120,000	
Total Miscellaneous	5,934,375	4,665,000	4,823,750	0
SUBTOTAL REVENUE ALL SOURCES	460,384,484	457,652,212	479,659,695	0
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Multipurpose SRF		100,000	107,280	
Fire Safety Initiative SRF	9,520,000	9,250,000	9,552,700	
City Facilities CPF	1,000,000			
Sale of Fixed Assets	302,797			
SUBTOTAL OTHER FINANCING SOURCES	10,822,797	9,350,000	9,659,980	0
BEGINNING FUND BALANCE	99,582,495	106,982,815	99,865,875	
Prior Period Adjustments	(2,506,770)			
TOTAL BEGINNING FUND BALANCE	97,075,725	106,982,815	99,865,875	0
TOTAL AVAILABLE RESOURCES	568,283,006	573,985,027	589,185,550	0

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
Salaries & Wages	22,545,053	23,205,860	24,168,810	
Employee Benefits	16,396,210	16,998,659	17,112,130	
Services & Supplies	13,861,291	13,688,959	16,591,668	
Capital Outlay	136,399			
Function Total	52,938,953	53,893,478	57,872,608	0
JUDICIAL				
Salaries & Wages	10,771,596	11,081,905	12,160,760	
Employee Benefits	7,958,719	8,230,715	8,828,060	
Services & Supplies	4,623,698	4,753,655	4,832,488	
Capital Outlay	12,339			
Function Total	23,366,352	24,066,275	25,821,308	0
PUBLIC SAFETY				
Salaries & Wages	84,818,528	88,963,365	88,881,780	
Employee Benefits	65,236,963	67,934,193	74,792,790	
Services & Supplies	153,343,135	156,444,201	164,644,086	
Capital Outlay	65,318			
Function Total	303,463,944	313,341,759	328,318,656	0
PUBLIC WORKS				
Salaries & Wages	6,108,486	6,067,156	6,206,380	
Employee Benefits	4,511,776	4,492,716	4,468,550	
Services & Supplies	1,954,138	1,893,033	2,231,637	
Capital Outlay	12,105			
Function Total	12,586,505	12,452,905	12,906,567	0
HEALTH				
Salaries & Wages	723,600	774,568	827,650	
Employee Benefits	477,108	497,576	518,960	
Services & Supplies	2,259,077	2,447,000	3,113,011	
Function Total	3,459,785	3,719,144	4,459,621	0
CULTURE & RECREATION				
Salaries & Wages	15,611,567	15,757,070	16,252,780	
Employee Benefits	9,857,331	9,956,448	10,152,900	
Services & Supplies	19,132,457	20,244,632	20,308,582	
Capital Outlay	69,322			
Function Total	44,670,677	45,958,150	46,714,262	0
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
RECAP OF ALL FUNCTIONS

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
ECONOMIC DEVELOPMENT & ASSISTANCE				
Salaries & Wages	735,628	571,192	893,920	
Employee Benefits	497,332	400,960	607,090	
Services & Supplies	1,298,113	1,267,289	2,124,747	
Capital Outlay	102,902			
Function Total	2,633,975	2,239,441	3,625,757	0
Operating Transfers Out (Schedule T)	18,180,000	18,448,000	18,700,000	
TOTAL ALL FUNCTIONS	461,300,191	474,119,152	498,418,779	0

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
RECAP OF ALL FUNCTIONS

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
LEGISLATIVE				
City Council:				
Salaries & Wages	1,331,844	1,417,000	1,465,300	
Employee Benefits	824,205	897,000	892,900	
Services & Supplies	917,904	910,000	835,720	
Activity Total	3,073,953	3,224,000	3,193,920	0
ELECTIONS				
City Clerk:				
Services & Supplies			985,022	
Activity Total	0	0	985,022	0
EXECUTIVE				
City Manager:				
Salaries & Wages	1,015,836	1,172,000	1,237,600	
Employee Benefits	770,239	890,000	891,060	
Services & Supplies	227,573	204,000	318,331	
	2,013,648	2,266,000	2,446,991	0
Communications:				
Salaries & Wages	1,394,602	1,535,000	1,580,020	
Employee Benefits	1,021,700	1,128,000	1,117,490	
Services & Supplies	859,368	901,000	817,287	
	3,275,670	3,564,000	3,514,797	0
Administrative Services:				
Salaries & Wages	1,083,782	1,233,000	1,441,870	
Employee Benefits	750,175	917,000	1,011,820	
Services & Supplies	1,160,259	948,000	1,092,480	
	2,994,216	3,098,000	3,546,170	0
Activity Total	8,283,534	8,928,000	9,507,958	0
FINANCIAL ADMINISTRATION				
City Clerk:				
Salaries & Wages	1,175,688	1,050,000	1,126,250	
Employee Benefits	859,479	780,000	797,740	
Services & Supplies	898,585	760,000	935,914	
	2,933,752	2,590,000	2,859,904	0
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
FINANCIAL ADMINISTRATION				
City Attorney:				
Salaries & Wages	2,041,230	2,100,000	2,166,880	
Employee Benefits	1,532,548	1,600,000	1,554,650	
Services & Supplies	549,106	700,000	764,071	
	4,122,884	4,400,000	4,485,601	0
Human Resources:				
Salaries & Wages	1,442,526	1,302,620	1,513,290	
Employee Benefits	1,069,031	981,300	1,089,550	
Services & Supplies	589,579	680,580	841,651	
	3,101,136	2,964,500	3,444,491	0
Finance & Business Services:				
Salaries & Wages	2,108,809	1,738,987	2,020,950	
Employee Benefits	1,580,856	1,299,355	1,440,020	
Services & Supplies	1,095,464	926,857	1,186,005	
	4,785,129	3,965,199	4,646,975	0
Purchasing & Contracts:				
Salaries & Wages	1,211,960	1,318,978	1,454,460	
Employee Benefits	891,735	977,284	1,047,220	
Services & Supplies	319,798	312,621	306,849	
	2,423,493	2,608,883	2,808,529	0
Internal Audit:				
Salaries & Wages	505,025	519,251	561,060	
Employee Benefits	381,316	385,298	393,160	
Services & Supplies	134,922	133,694	127,180	
	1,021,263	1,038,243	1,081,400	0
Activity Total	18,387,657	17,566,825	19,326,900	0
OTHER				
Special Events:				
Salaries & Wages	143,608	403,000	502,820	
Employee Benefits	99,537	294,000	348,440	
Services & Supplies	84,824	167,000	64,838	
	327,969	864,000	916,098	0
Planning & Development:				
Salaries & Wages	3,799,594	3,950,000	4,294,220	
Employee Benefits	2,788,960	2,847,000	3,083,520	
Services & Supplies	1,198,400	1,174,000	1,584,273	
	7,786,954	7,971,000	8,962,013	0
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
OTHER				
Information Technologies:				
Salaries & Wages	3,904,722	4,030,761	3,328,950	
Employee Benefits	2,810,474	2,967,974	2,396,850	
Services & Supplies	1,577,594	1,151,398	1,128,280	
Capital Outlay	127,401			
	8,420,191	8,150,133	6,854,080	0
Facilities Management:				
Salaries & Wages	253,017	250,679	273,470	
Employee Benefits	188,497	186,188	196,900	
Services & Supplies	519,691	506,455	487,050	
Capital Outlay	8,998			
	970,203	943,322	957,420	0
Operations & Maintenance Administration:				
Salaries & Wages	301,393	320,943	315,290	
Employee Benefits	227,704	241,055	227,010	
Services & Supplies	60,444	38,576	94,818	
	589,541	600,574	637,118	0
Graffiti Response:				
Salaries & Wages	831,417	863,641	886,380	
Employee Benefits	599,754	607,205	623,800	
Services & Supplies	449,512	424,778	441,899	
	1,880,683	1,895,624	1,952,079	0
Nondepartmental:				
Services & Supplies	3,218,268	3,750,000	4,580,000	
	3,218,268	3,750,000	4,580,000	0
Activity Total	23,193,809	24,174,653	24,858,808	0
FUNCTION TOTAL	52,938,953	53,893,478	57,872,608	0

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
MUNICIPAL COURTS				
Municipal Courts:				
Salaries & Wages	8,992,167	8,419,975	9,038,430	
Employee Benefits	6,650,776	6,218,625	6,591,040	
Services & Supplies	3,570,373	3,397,885	3,424,826	
Capital Outlay	12,339			
	19,225,655	18,036,485	19,054,296	0
City Attorney-Criminal Division:				
Salaries & Wages	1,779,429	1,900,000	1,976,790	
Employee Benefits	1,307,943	1,400,000	1,423,310	
Services & Supplies	561,479	600,000	540,662	
	3,648,851	3,900,000	3,940,762	0
Activity Total	22,874,506	21,936,485	22,995,058	0
PUBLIC DEFENDER				
Public Defender:				
Services & Supplies	491,846	491,470	500,000	
Activity Total	491,846	491,470	500,000	0
ALTERNATIVE SENTENCING & EDUCATION				
Alternative Sentencing & Education:				
Salaries & Wages		761,930	1,145,540	
Employee Benefits		612,090	813,710	
Services & Supplies		264,300	367,000	
Activity Total	0	1,638,320	2,326,250	0
FUNCTION TOTAL	23,366,352	24,066,275	25,821,308	0

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION JUDICIAL

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
POLICE				
Metropolitan Police Department: Services & Supplies	121,047,858	121,000,000	127,700,000	
	121,047,858	121,000,000	127,700,000	0
City Marshals:				
Salaries & Wages	4,243,579	4,491,701	4,295,180	
Employee Benefits	3,869,415	4,278,223	3,932,270	
Services & Supplies	1,008,061	960,000	1,121,115	
	9,121,055	9,729,924	9,348,565	0
Activity Total	130,168,913	130,729,924	137,048,565	0
FIRE				
Fire & Rescue:				
Salaries & Wages	53,520,629	56,275,274	54,447,970	
Employee Benefits	40,291,852	41,353,461	46,175,460	
Services & Supplies	14,251,382	15,377,330	16,025,625	
Activity Total	108,063,863	113,006,065	116,649,055	0
CORRECTIONS				
Detention & Correctional Services:				
Salaries & Wages	19,601,187	20,398,621	21,833,640	
Employee Benefits	15,735,199	16,816,980	18,764,800	
Services & Supplies	11,603,302	13,046,000	12,815,090	
Capital Outlay	40,323			
Activity Total	46,980,011	50,261,601	53,413,530	0
PROTECTIVE INSPECTION				
Building & Safety:				
Salaries & Wages	1,641,271	2,600,000	2,889,480	
Employee Benefits	1,174,637	1,877,000	2,021,070	
Services & Supplies	488,333	847,000	1,012,417	
Activity Total	3,304,241	5,324,000	5,922,967	0
OTHER PROTECTION				
Neighborhood Response:				
Salaries & Wages	906,717			
Employee Benefits	659,838			
Services & Supplies	396,310			
	1,962,865	0	0	0
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION PUBLIC SAFETY

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
ADMINISTRATION				
Public Works Administration:				
Salaries & Wages	351,248	249,602	356,530	
Employee Benefits	265,198	170,714	256,700	
Services & Supplies	211,366	68,683	203,472	
Activity Total	827,812	488,999	816,702	0
ENGINEERING				
Engineering & Planning:				
Salaries & Wages	4,551,566	4,644,334	4,751,040	
Employee Benefits	3,424,183	3,498,237	3,420,710	
Services & Supplies	1,251,903	1,275,890	1,516,336	
Capital Outlay	12,105			
	9,239,757	9,418,461	9,688,086	0
Right of Way:				
Salaries & Wages	504,316	512,914	522,220	
Employee Benefits	378,627	381,459	376,000	
Services & Supplies	77,983	77,815	62,486	
	960,926	972,188	960,706	0
Activity Total	10,200,683	10,390,649	10,648,792	0
PAVED STREETS				
Street Maintenance:				
Salaries & Wages	701,356	660,306	576,590	
Employee Benefits	443,768	442,306	415,140	
Services & Supplies	412,886	470,645	449,343	
Activity Total	1,558,010	1,573,257	1,441,073	0
FUNCTION TOTAL	12,586,505	12,452,905	12,906,567	0

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION PUBLIC WORKS

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
ANIMAL CONTROL				
Animal Care & Control:				
Salaries & Wages	723,600	774,568	827,650	
Employee Benefits	477,108	497,576	518,960	
Services & Supplies	2,104,367	2,282,000	2,948,011	
Activity Total	3,305,075	3,554,144	4,294,621	0
CEMETERY OPERATION				
Woodlawn Cemetery:				
Services & Supplies	137,312	150,000	150,000	
Activity Total	137,312	150,000	150,000	0
COMMUNICABLE DISEASE CONTROL				
Communicable Disease Control:				
Services & Supplies	17,398	15,000	15,000	
Activity Total	17,398	15,000	15,000	0
FUNCTION TOTAL	3,459,785	3,719,144	4,459,621	0

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION HEALTH

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
CULTURE & RECREATION ADMINISTRATION				
Administration:				
Salaries & Wages	3,152,444	2,773,514	2,830,310	
Employee Benefits	2,083,697	1,791,483	1,753,130	
Services & Supplies	2,662,598	2,175,641	1,706,139	
Capital Outlay	28,191			
	7,926,930	6,740,638	6,289,579	0
Cultural Affairs:				
Salaries & Wages		620,000	746,740	
Employee Benefits		441,000	471,720	
Services & Supplies		517,000	472,469	
	0	1,578,000	1,690,929	0
Activity Total	7,926,930	8,318,638	7,980,508	0
PARTICIPANT RECREATION				
Recreation & Adaptive Programming:				
Salaries & Wages	6,252,301	5,153,238	5,048,660	
Employee Benefits	3,239,386	2,494,937	2,602,280	
Services & Supplies	8,329,442	7,540,536	6,998,928	
Capital Outlay	41,131			
Activity Total	17,862,260	15,188,711	14,649,868	0
PARKS				
Parks & Open Spaces:				
Salaries & Wages	6,206,822	6,167,590	6,459,380	
Employee Benefits	4,534,248	4,588,947	4,650,770	
Services & Supplies	8,140,417	8,936,732	9,975,733	
Activity Total	18,881,487	19,693,269	21,085,883	0
SENIOR CITIZENS				
Senior Citizen Activities:				
Salaries & Wages		1,042,728	1,167,690	
Employee Benefits		640,081	675,000	
Services & Supplies		1,074,723	1,155,313	
Activity Total	0	2,757,532	2,998,003	0
FUNCTION TOTAL	44,670,677	45,958,150	46,714,262	0

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION CULTURE & RECREATION

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
ECONOMIC DEVELOPMENT & ASSISTANCE				
Business Development:				
Salaries & Wages			341,630	
Employee Benefits			245,960	
Services & Supplies	723,063	412,279	1,100,000	
Capital Outlay	102,902			
Activity Total	825,965	412,279	1,687,590	0
NEIGHBORHOOD SERVICES				
Neighborhood Services:				
Salaries & Wages	735,628	571,192	552,290	
Employee Benefits	497,332	400,960	361,130	
Services & Supplies	575,050	855,010	1,024,747	
	1,808,010	1,827,162	1,938,167	0
FUNCTION TOTAL	2,633,975	2,239,441	3,625,757	0

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION ECONOMIC DEVELOPMENT & ASSISTANCE

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
OPERATING TRANSFERS OUT				
Special Revenue Funds: Multipurpose SRF	80,000	48,000		
Capital Projects Funds: General CPF	800,000			
Detention & Enforcement CPF	4,000,000			
Debt Service Funds: Debt Service Fund	7,100,000	17,200,000	17,500,000	
Enterprise Funds: Municipal Golf Course EF	1,200,000	1,200,000	1,200,000	
Internal Service Funds: Employee Benefit ISF	5,000,000			
FUNCTION TOTAL	18,180,000	18,448,000	18,700,000	0

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION OPERATING TRANSFERS OUT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
PAGE FUNCTION SUMMARY			TENTATIVE APPROVED	FINAL APPROVED
16 GENERAL GOVERNMENT	52,938,953	53,893,478	57,872,608	
17 JUDICIAL	23,366,352	24,066,275	25,821,308	
19 PUBLIC SAFETY	303,463,944	313,341,759	328,318,656	
20 PUBLIC WORKS	12,586,505	12,452,905	12,906,567	
21 HEALTH	3,459,785	3,719,144	4,459,621	
22 CULTURE & RECREATION	44,670,677	45,958,150	46,714,262	
23 ECONOMIC DEVELOPMENT & ASSISTANCE	2,633,975	2,239,441	3,625,757	
TOTAL EXPENDITURES - ALL FUNCTIONS	443,120,191	455,671,152	479,718,779	0
OTHER USES: CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
24 OPERATING TRANSFERS OUT (Schedule T)	18,180,000	18,448,000	18,700,000	0
TOTAL EXPENDITURES AND OTHER USES	461,300,191	474,119,152	498,418,779	0
ENDING FUND BALANCE	106,982,815	99,865,875	90,766,771	0
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	568,283,006	573,985,027	589,185,550	0

CITY OF LAS VEGAS

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES & FUND BALANCE
GENERAL FUND - ALL FUNCTIONS

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REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes-Property	11,629,764	11,560,000	11,940,900	
Taxes-Other	8,906,215	1,600,378	1,541,000	
Licenses & Permits	54,571	100,000	100,000	
Intergovernmental Revenues	38,170,049	37,575,988	56,278,288	
Charges for Services	6,190,261	6,286,719	6,662,545	
Fines & Forfeits	219,087	252,500	204,100	
Miscellaneous	10,952,495	10,755,046	10,958,533	
Subtotal	76,122,442	68,130,631	87,685,366	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund	80,000	48,000		
General CPF		250,000		
Special Assessments CPF	324,002	371,631	369,658	
Total Other Financing Sources	404,002	669,631	369,658	0
Total Revenues & Other Financing Sources	76,526,444	68,800,262	88,055,024	0
BEGINNING FUND BALANCE	114,201,168	70,592,499	66,237,559	
Prior Period Adjustments	(38,727)			
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	114,162,441	70,592,499	66,237,559	0
TOTAL AVAILABLE RESOURCES	190,688,885	139,392,761	154,292,583	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 200000 SPECIAL REVENUE FUNDS SUMMARY

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
Salaries & Wages	558,775	360,718	301,420	
Employee Benefits	336,500	239,118	217,010	
Services & Supplies	9,339,793	3,526,242	3,350,234	
Function Total	10,235,068	4,126,078	3,868,664	0
JUDICIAL				
Salaries & Wages	71,211	210,870	227,580	
Employee Benefits	3,675	73,920	91,860	
Services & Supplies	2,504,838	2,328,790	2,434,040	
Function Total	2,579,724	2,613,580	2,753,480	0
PUBLIC SAFETY				
Salaries & Wages	158,287	155,080	179,370	
Employee Benefits	109,233	116,460	120,910	
Services & Supplies	1,403,853	1,073,898	2,180,536	
Capital Outlay	181,765	275,420		
Function Total	1,853,138	1,620,858	2,480,816	0
PUBLIC WORKS				
Services & Supplies	9,511,154	7,213,098	6,813,098	
Function Total	9,511,154	7,213,098	6,813,098	0
WELFARE				
Services & Supplies	318,509	465,000	465,000	
Function Total	318,509	465,000	465,000	0
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B
FUND 200000 SPECIAL REVENUE FUNDS SUMMARY

EXPENDITURES (continued)	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
CULTURE & RECREATION				
Salaries & Wages	2,396,604	2,400,637	2,522,230	
Employee Benefits	585,958	576,889	674,260	
Services & Supplies	861,193	666,676	1,073,936	
Function Total	3,843,755	3,644,202	4,270,426	0
ECONOMIC DEVELOPMENT & ASSISTANCE				
Salaries & Wages	1,005,348	942,360	1,169,940	
Employee Benefits	745,903	700,080	842,370	
Services & Supplies	20,144,165	15,002,172	43,493,255	
Capital Outlay			100,000	
Function Total	21,895,416	16,644,612	45,605,565	0
Subtotal	50,236,764	36,327,428	66,257,049	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund	9,520,000	9,350,000	9,659,980	
Fire Services CPF		650,000		
Public Works CPF	9,862,810	4,200,000	3,200,000	
Traffic Improvements CPF	3,544,290	150,000		
Parks & Leisure Activities CPF	5,532,130	1,869,825	3,929,000	
Road & Flood CPF	7,023,580	150,000		
Detention & Enforcement CPF	3,100,000	732,590		
Special Assessments CPF		2,300,000	350,000	
Debt Service Fund	30,776,812	17,425,359	15,073,994	
Computer Services ISF	500,000			
Total Other Uses	69,859,622	36,827,774	32,212,974	0
Total Expenditures & Other Uses	120,096,386	73,155,202	98,470,023	0
ENDING FUND BALANCE	70,592,499	66,237,559	55,822,560	0
TOTAL FUND COMMITMENTS & FUND BALANCE	190,688,885	139,392,761	154,292,583	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 200000 SPECIAL REVENUE FUNDS SUMMARY

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REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
LICENSES & PERMITS				
Tortoise Habitat Fees	54,571	100,000	100,000	
Total Licenses & Permits	54,571	100,000	100,000	0
INTERGOVERNMENTAL REVENUES				
Federal Grants	5,073,450	1,933,100	3,001,074	
Other Federal Revenues	41,214			
State Grants	295,435	261,051	310,000	
Other State Revenues	28,026			
Local Grants	22,000			
Other Local Government Revenues	7,751,660	5,833,593	7,300,000	
Contributions from NRS 19.031 Fees	381,241	365,000	365,000	
Total Intergovernmental Revenues	13,593,026	8,392,744	10,976,074	0
CHARGES FOR SERVICES				
General Government:				
Charges for Labor & Materials		3,720		
Judicial:				
Court Counseling Fees	12,370	17,580	18,000	
Court Administrative Assessments	1,014,186	1,000,000	1,000,000	
Court Construction Assessments	623,454	625,000	635,000	
Public Safety:				
Charges for Labor & Materials	299,018	268,150	350,000	
Culture & Recreation:				
Recreation Fees	3,275,299	3,469,811	3,927,125	
Total Charges for Services	5,224,327	5,384,261	5,930,125	0
FINES & FORFEITS				
Other Fines and Penalties	219,087	252,500	204,100	
Total Fines and Forfeits	219,087	252,500	204,100	0
MISCELLANEOUS				
Interest Earnings	19,742	84,039	87,812	
Rentals	15,722	25,915	25,915	
Contributions & Donations	86,408	113,349	100,077	
Other Fees, Charges & Reimbursements	2,060,570	1,878,926	1,751,200	
Total Miscellaneous	2,182,442	2,102,229	1,965,004	0
Subtotal	21,273,453	16,231,734	19,175,303	0
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B
FUND 201000 MULTIPURPOSE SRF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
Other:				
Salaries & Wages	327,263	66,580		
Employee Benefits	166,937	15,580		
Services & Supplies	5,216,733	2,512,082	1,942,756	
Activity Total	5,710,933	2,594,242	1,942,756	0
Function Total	5,710,933	2,594,242	1,942,756	0
JUDICIAL				
Municipal Courts:				
Salaries & Wages	744	61,040	64,230	
Employee Benefits		45,190	46,250	
Services & Supplies	2,295,422	2,120,155	1,991,040	
Activity Total	2,296,166	2,226,385	2,101,520	0
Alternative Sentencing & Education:				
Salaries & Wages	70,467	149,830	163,350	
Employee Benefits	3,675	28,730	45,610	
Services & Supplies	209,416	208,635	443,000	
Activity Total	283,558	387,195	651,960	0
Function Total	2,579,724	2,613,580	2,753,480	0
PUBLIC SAFETY				
Fire:				
Salaries & Wages	158,287	155,080	179,370	
Employee Benefits	109,233	116,460	120,910	
Services & Supplies	1,122,747	645,898	1,170,536	
Capital Outlay	181,765	275,420		
Activity Total	1,572,032	1,192,858	1,470,816	0
Corrections:				
Services & Supplies	273,886	418,000	1,000,000	
Activity Total	273,886	418,000	1,000,000	0
Function Total	1,845,918	1,610,858	2,470,816	0
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B
FUND 201000 MULTIPURPOSE SRF

EXPENDITURES (continued)	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
WELFARE				
Old Age Assistance: Services & Supplies	318,509	465,000	465,000	
Function Total	318,509	465,000	465,000	0
CULTURE & RECREATION				
Participant Recreation:				
Salaries & Wages	2,396,604	2,400,637	2,522,230	
Employee Benefits	585,958	576,889	674,260	
Services & Supplies	722,177	540,024	709,576	
Activity Total	3,704,739	3,517,550	3,906,066	0
Spectator Recreation:				
Services & Supplies	139,016	126,652	364,360	
Activity Total	139,016	126,652	364,360	0
Function Total	3,843,755	3,644,202	4,270,426	0
ECONOMIC DEVELOPMENT & ASSISTANCE				
Community Action Programs:				
Services & Supplies		25,000	1,245,630	
Activity Total	0	25,000	1,245,630	0
Function Total	0	25,000	1,245,630	0
Subtotal	14,298,839	10,952,882	13,148,108	0
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B
FUND 201000 MULTIPURPOSE SRF

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REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Local Grants-LVCVA	5,846,541	6,063,370	6,074,000	
Total Intergovernmental Revenues	5,846,541	6,063,370	6,074,000	0
Subtotal	5,846,541	6,063,370	6,074,000	0
OTHER FINANCING SOURCES (specify) Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	5,846,541	6,063,370	6,074,000	0
BEGINNING FUND BALANCE Prior Period Adjustments Residual Equity Transfers (Schedule T)	2,569,438	720,686	196,291	
TOTAL BEGINNING FUND BALANCE	2,569,438	720,686	196,291	0
TOTAL AVAILABLE RESOURCES	8,415,979	6,784,056	6,270,291	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 202000 LAS VEGAS CONVENTION & VISITORS AUTHORITY SRF

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Subtotal	0	0	0	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Parks & Leisure Activities CPF	3,000,000	1,869,825	3,929,000	
Debt Service Fund	4,695,293	4,717,940	2,340,900	
Total Other Uses	7,695,293	6,587,765	6,269,900	0
Total Expenditures & Other Uses	7,695,293	6,587,765	6,269,900	0
ENDING FUND BALANCE	720,686	196,291	391	0
TOTAL FUND COMMITMENTS & FUND BALANCE	8,415,979	6,784,056	6,270,291	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 202000 LAS VEGAS CONVENTION & VISITORS AUTHORITY SRF

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Room Taxes	1,562,695	1,600,378	1,541,000	
Total Taxes	1,562,695	1,600,378	1,541,000	0
MISCELLANEOUS				
Interest Earnings	13,181	18,446	19,507	
Total Miscellaneous	13,181	18,446	19,507	0
Subtotal	1,575,876	1,618,824	1,560,507	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	1,575,876	1,618,824	1,560,507	0
BEGINNING FUND BALANCE				
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	1,869,969	2,075,506	2,124,414	
TOTAL AVAILABLE RESOURCES	3,445,845	3,694,330	3,684,921	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 203000 FREMONT STREET ROOM TAX SRF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
ECONOMIC DEVELOPMENT & ASSISTANCE				
Urban Redevelopment: Services & Supplies	139,714	217,366	181,500	
Function Total	139,714	217,366	181,500	0
Subtotal	139,714	217,366	181,500	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Debt Service Fund	1,230,625	1,352,550	1,381,300	
Total Other Uses	1,230,625	1,352,550	1,381,300	0
Total Expenditures & Other Uses	1,370,339	1,569,916	1,562,800	0
ENDING FUND BALANCE	2,075,506	2,124,414	2,122,121	0
TOTAL FUND COMMITMENTS & FUND BALANCE	3,445,845	3,694,330	3,684,921	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 203000 FREMONT STREET ROOM TAX SRF

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
CHARGES FOR SERVICES				
General Government:				
Charges for Labor & Materials	85,779	74,748	55,000	
Total Charges for Services	85,779	74,748	55,000	0
MISCELLANEOUS				
Interest Earnings	46,766	154,824	129,603	
SID Administration Fees	1,888,599	2,073,550	1,800,000	
Total Miscellaneous	1,935,365	2,228,374	1,929,603	0
Subtotal	2,021,144	2,303,122	1,984,603	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Special Assessments CPF	324,002	371,631	369,658	
Total Other Financing Sources	324,002	371,631	369,658	0
Total Revenues & Other Financing Sources	2,345,146	2,674,753	2,354,261	0
BEGINNING FUND BALANCE	14,617,381	14,448,992	13,019,909	0
Prior Period Adjustments	(4,744)			
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	14,612,637	14,448,992	13,019,909	0
TOTAL AVAILABLE RESOURCES	16,957,783	17,123,745	15,374,170	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 204000 SID ADMINISTRATION SRF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
Financial Administration:				
Salaries & Wages	231,512	294,138	301,420	
Employee Benefits	169,563	223,538	217,010	
Services & Supplies	1,723,183	635,515	1,009,820	
Activity Total	2,124,258	1,153,191	1,528,250	0
Other:				
Services & Supplies	384,533	350,645	369,658	
Activity Total	384,533	350,645	369,658	0
Function Total	2,508,791	1,503,836	1,897,908	0
Subtotal	2,508,791	1,503,836	1,897,908	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Traffic Improvements CPF		150,000		
Road & Flood CPF		150,000		
Special Assessments CPF		2,300,000	350,000	
Total Other Uses	0	2,600,000	350,000	0
Total Expenditures & Other Uses	2,508,791	4,103,836	2,247,908	0
ENDING FUND BALANCE	14,448,992	13,019,909	13,126,262	0
TOTAL FUND COMMITMENTS & FUND BALANCE	16,957,783	17,123,745	15,374,170	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 204000 SID ADMINISTRATION SRF

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Other Local Government Revenues	1,870,602	1,948,423	1,983,723	
Total Intergovernmental Revenues	1,870,602	1,948,423	1,983,723	0
MISCELLANEOUS				
Interest Earnings		8,709	9,244	
Total Miscellaneous	0	8,709	9,244	0
Subtotal	1,870,602	1,957,132	1,992,967	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	1,870,602	1,957,132	1,992,967	0
BEGINNING FUND BALANCE				
Prior Period Adjustments	174,997	245,599	201,981	
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	174,997	245,599	201,981	0
TOTAL AVAILABLE RESOURCES	2,045,599	2,202,731	2,194,948	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 207000 TRANSPORTATION PROGRAMS SRF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
PUBLIC WORKS				
Paved Streets: Services & Supplies		750	750	
Function Total	0	750	750	0
Subtotal	0	750	750	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Public Works CPF	1,800,000	2,000,000	2,000,000	
Total Other Uses	1,800,000	2,000,000	2,000,000	0
Total Expenditures & Other Uses	1,800,000	2,000,750	2,000,750	0
ENDING FUND BALANCE	245,599	201,981	194,198	0
TOTAL FUND COMMITMENTS & FUND BALANCE	2,045,599	2,202,731	2,194,948	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 207000 TRANSPORTATION PROGRAMS SRF

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Motor Vehicle Fuel Tax (.01) County Option	2,182,725			
Motor Vehicle Fuel Tax (.0175) General	2,389,054			
Motor Vehicle Fuel Tax (.0235) Special	2,771,741			
Total Taxes	7,343,520	0	0	0
INTERGOVERNMENTAL REVENUES				
Federal Grants	365,692	310,669		
Motor Vehicle Fuel Tax (.01) County Option		2,174,746	2,202,821	
Motor Vehicle Fuel Tax (.0175) General		2,810,509	2,847,833	
Motor Vehicle Fuel Tax (.0235) Special		2,422,062	2,492,897	
Total Intergovernmental Revenues	365,692	7,717,986	7,543,551	0
MISCELLANEOUS				
Interest Earnings	44,244	143,713	152,537	
Other Fees, Charges & Reimbursements				
Total Miscellaneous	44,244	143,713	152,537	0
Subtotal	7,753,456	7,861,699	7,696,088	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	7,753,456	7,861,699	7,696,088	0
BEGINNING FUND BALANCE				
Prior Period Adjustments	15,244,513	13,486,815	14,136,166	
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	15,244,513	13,486,815	14,136,166	0
TOTAL AVAILABLE RESOURCES	22,997,969	21,348,514	21,832,254	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 208000 STREET MAINTENANCE SRF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
PUBLIC WORKS				
Paved Streets: Services & Supplies	9,511,154	7,212,348	6,812,348	
Function Total	9,511,154	7,212,348	6,812,348	0
Subtotal	9,511,154	7,212,348	6,812,348	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
Total Expenditures & Other Uses	9,511,154	7,212,348	6,812,348	0
ENDING FUND BALANCE	13,486,815	14,136,166	15,019,906	0
TOTAL FUND COMMITMENTS & FUND BALANCE	22,997,969	21,348,514	21,832,254	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 208000 STREET MAINTENANCE SRF

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Federal Grants - HUD	5,859,040	935,290	8,817,840	
State Grants	225,498	925,000	1,000,000	
Other Local Government Revenues	2,341,251	2,583,720	2,340,000	
Total Intergovernmental Revenues	8,425,789	4,444,010	12,157,840	0
CHARGES FOR SERVICES				
Economic Development & Assistance: Charges for Labor & Materials	601,617	466,090	403,930	
Total Charges for Services	601,617	466,090	403,930	0
MISCELLANEOUS				
Interest Earnings	20,034	91,940	124,770	
Other Fees, Charges & Reimbursements	4,923,084	5,439,000	6,000,000	
Total Miscellaneous	4,943,118	5,530,940	6,124,770	0
Subtotal	13,970,524	10,441,040	18,686,540	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	13,970,524	10,441,040	18,686,540	0
BEGINNING FUND BALANCE				
Prior Period Adjustments	15,101,710	14,305,797	14,525,362	
Residual Equity Transfers (Schedule T)	(7,670)			
TOTAL BEGINNING FUND BALANCE	15,094,040	14,305,797	14,525,362	0
TOTAL AVAILABLE RESOURCES	29,064,564	24,746,837	33,211,902	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 209000 HOUSING PROGRAM SRF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
ECONOMIC DEVELOPMENT & ASSISTANCE				
Housing:				
Salaries & Wages	459,598	388,320	514,900	
Employee Benefits	348,437	282,710	370,730	
Services & Supplies	13,950,732	9,550,445	27,607,900	
Function Total	14,758,767	10,221,475	28,493,530	0
Subtotal	14,758,767	10,221,475	28,493,530	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
Total Expenditures & Other Uses	14,758,767	10,221,475	28,493,530	0
ENDING FUND BALANCE	14,305,797	14,525,362	4,718,372	0
TOTAL FUND COMMITMENTS & FUND BALANCE	29,064,564	24,746,837	33,211,902	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 209000 HOUSING PROGRAM SRF

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Federal Grants-HUD	8,068,399	8,619,805	16,254,140	
State Grants		339,250	1,213,960	
Other Local Government Revenues		50,400	75,000	
Total Intergovernmental Revenues	8,068,399	9,009,455	17,543,100	0
CHARGES FOR SERVICES				
Economic Development & Assistance: Charges for Labor & Materials	278,538	361,620	273,490	
Total Charges for Services	278,538	361,620	273,490	0
MISCELLANEOUS				
Rentals	409,234	521,503	55,000	
Other Fees, Charges & Reimbursements	1,495,375	10,000	500,000	
Total Miscellaneous	1,904,609	531,503	555,000	0
Subtotal	10,251,546	9,902,578	18,371,590	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	10,251,546	9,902,578	18,371,590	0
BEGINNING FUND BALANCE				
Prior Period Adjustments	741,387	704,671	707,853	
Residual Equity Transfers (Schedule T)	(10,292)			
TOTAL BEGINNING FUND BALANCE	731,095	704,671	707,853	0
TOTAL AVAILABLE RESOURCES	10,982,641	10,607,249	19,079,443	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 210000 HOUSING & URBAN DEVELOPMENT SRF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
ECONOMIC DEVELOPMENT & ASSISTANCE				
Housing:				
Services & Supplies	2,463,730	3,568,210	8,921,830	
Activity Total	2,463,730	3,568,210	8,921,830	0
Urban Redevelopment:				
Salaries & Wages	72,818	69,415	97,820	
Employee Benefits	54,108	51,995	70,430	
Services & Supplies	2,315,491	119,950	3,477,975	
Activity Total	2,442,417	241,360	3,646,225	0
Administration:				
Salaries & Wages	465,592	484,625	557,220	
Employee Benefits	339,955	365,375	401,210	
Services & Supplies	498,452	509,736	785,605	
Capital Outlay			100,000	
Activity Total	1,303,999	1,359,736	1,844,035	0
Community Action Programs:				
Salaries & Wages	7,340			
Employee Benefits	3,403			
Services & Supplies	776,046	1,011,465	1,272,815	
Activity Total	786,789	1,011,465	1,272,815	0
Function Total	6,996,935	6,180,771	15,684,905	0
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B
FUND 210000 HOUSING & URBAN DEVELOPMENT SRF

EXPENDITURES (continued)	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
Subtotal	6,996,935	6,180,771	15,684,905	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Public Works CPF	1,762,810	2,200,000	1,200,000	
Debt Service Fund	1,518,225	1,518,625	1,521,925	
Total Other Uses	3,281,035	3,718,625	2,721,925	0
Total Expenditures & Other Uses	10,277,970	9,899,396	18,406,830	0
ENDING FUND BALANCE	704,671	707,853	672,613	
TOTAL FUND COMMITMENTS & FUND BALANCE	10,982,641	10,607,249	19,079,443	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 210000 HOUSING & URBAN DEVELOPMENT SRF

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REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Ad Valorem Property Tax	11,629,764	11,560,000	11,940,900	
Total Taxes	11,629,764	11,560,000	11,940,900	0
MISCELLANEOUS				
Interest Earnings	(18,241)	41,721	44,283	
Total Miscellaneous	(18,241)	41,721	44,283	0
Subtotal	11,611,523	11,601,721	11,985,183	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	11,611,523	11,601,721	11,985,183	0
BEGINNING FUND BALANCE	1,816,245	1,491,798	774,444	
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	1,816,245	1,491,798	774,444	0
TOTAL AVAILABLE RESOURCES	13,427,768	13,093,519	12,759,627	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 212000 FIRE SAFETY INITIATIVE SRF

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
MISCELLANEOUS				
Interest Earnings	(52,223)	149,411	158,585	
Total Miscellaneous	(52,223)	149,411	158,585	0
Subtotal	(52,223)	149,411	158,585	0
OTHER FINANCING SOURCES (specify) Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	(52,223)	149,411	158,585	0
BEGINNING FUND BALANCE Prior Period Adjustments Residual Equity Transfers (Schedule T)	51,329,902	12,762,335	12,883,746	
TOTAL BEGINNING FUND BALANCE	51,329,902	12,762,335	12,883,746	0
TOTAL AVAILABLE RESOURCES	51,277,679	12,911,746	13,042,331	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 213000 FISCAL STABILIZATION SRF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
Financial Administration: Services & Supplies	2,015,344	28,000	28,000	
Function Total	2,015,344	28,000	28,000	0
Subtotal	2,015,344	28,000	28,000	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Public Works CPF	6,300,000			
Traffic Improvements CPF	3,544,290			
Parks & Leisure Activities CPF	2,532,130			
Road & Flood CPF	7,023,580			
Detention & Enforcement CPF	3,100,000			
Debt Service Fund	13,500,000			
Computer Services ISF	500,000			
Total Other Uses	36,500,000	0	0	0
Total Expenditures & Other Uses	38,515,344	28,000	28,000	0
ENDING FUND BALANCE	12,762,335	12,883,746	13,014,331	0
TOTAL FUND COMMITMENTS & FUND BALANCE	51,277,679	12,911,746	13,042,331	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 213000 FISCAL STABILIZATION SRF

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Residential Park Construction Tax	986,835	510,084	500,000	
Total Taxes	986,835	510,084	500,000	0
LICENSES & PERMITS				
Impact Fees	261,301	200,000	668,524	
Total Licenses & Permits	261,301	200,000	668,524	0
INTERGOVERNMENTAL REVENUES				
Federal Grants	13,260,237	8,821,431	33,128,731	
Other Federal Revenues	6,926,999	2,980,000	7,594,100	
Other State Revenues		62,000	10,000	
Local Grants	635,452			
Other Local Government Revenues	32,768,835	46,490,193	116,332,678	
Total Intergovernmental Revenues	53,591,523	58,353,624	157,065,509	0
CHARGES FOR SERVICES				
Charges for Labor & Materials	197,890	25,673	16,000	
Total Charges for Services	197,890	25,673	16,000	0
SPECIAL ASSESSMENTS				
Capital Improvement	1,364,269	1,189,661	1,100,000	
Total Special Assessments	1,364,269	1,189,661	1,100,000	0
MISCELLANEOUS				
Interest Earnings	241,364	1,135,319	1,207,175	
Contributions & Donations	511,076	1,004,000		
Other Fees, Charges & Reimbursements	1,655,158	87,361		
Total Miscellaneous	2,407,598	2,226,680	1,207,175	0
Subtotal	58,809,416	62,505,722	160,557,208	0
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B
FUND 400000 CAPITAL PROJECTS FUNDS SUMMARY

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund	4,800,000			
Multipurpose SRF		732,590		
LV Convention & Visitors Authority SRF	3,000,000	1,869,825	3,929,000	
SID Administration SRF		2,600,000	350,000	
Transportation Programs SRF	1,800,000	2,000,000	2,000,000	
Housing & Urban Development SRF	1,762,810	2,200,000	1,200,000	
Fire Safety Initiative SRF		650,000		
Fiscal Stabilization SRF	22,500,000			
General CPF	344,053	799,002		
City Facilities CPF	4,342,980	4,639,456	52,690	
Fire Services CPF	446,600	46,600	51,260	
Public Works CPF	1,426,265	3,930,393	45,760	
Traffic Improvements CPF	12,600	112,600	13,860	
Parks & Leisure Activities CPF	895,580	1,474,872	112,640	
Road & Flood CPF	2,000,000	550,000		
Detention & Enforcement CPF	9,100	141,727	10,010	
Capital Improvements CPF	2,293,320	1,502,802	750,000	
Green Building CPF	9,680	9,680	10,648	
Municipal Parking EF	300,000	500,000		
Sale of Fixed Assets	34,659	8,630		
Special Assessment Bond Proceeds	1,777,852			
Total Other Financing Sources	47,755,499	23,768,177	8,525,868	0
Total Revenues & Other Financing Sources	106,564,915	86,273,899	169,083,076	0
BEGINNING FUND BALANCE	213,086,516	160,586,538	133,335,218	0
Prior Period Adjustments	(1,968)			
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	213,084,548	160,586,538	133,335,218	0
TOTAL AVAILABLE RESOURCES	319,649,463	246,860,437	302,418,294	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 400000 CAPITAL PROJECTS FUNDS SUMMARY

EXPENDITURES	(1)	(2)	(4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
Salaries & Wages	126,314	156,530	172,183	
Employee Benefits	95,561	113,350	124,685	
Services & Supplies	9,734,635	466,149	17,683	
Capital Outlay	24,583,183	4,194,901	19,744,777	
	34,539,693	4,930,930	20,059,328	0
PUBLIC SAFETY				
Services & Supplies	138,838	50,458	36,659	
Capital Outlay	10,482,851	15,390,969	43,401,034	
	10,621,689	15,441,427	43,437,693	0
PUBLIC WORKS				
Services & Supplies	2,319,006	1,005,910	1,113,736	
Capital Outlay	47,423,034	53,239,413	163,434,301	
	49,742,040	54,245,323	164,548,037	0
CULTURE & RECREATION				
Services & Supplies	5,020,359	26,721	26,721	
Capital Outlay	16,619,721	20,685,790	30,862,020	
	21,640,080	20,712,511	30,888,741	0
ECONOMIC DEVELOPMENT & ASSISTANCE				
Capital Outlay	1,109,934	1,315,000	1,435,000	
	1,109,934	1,315,000	1,435,000	0
Subtotal	117,653,436	96,645,191	260,368,799	0
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B
FUND 400000 CAPITAL PROJECTS FUNDS SUMMARY

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund	1,000,000			
Multipurpose SRF		250,000		
SID Administration SRF	324,002	371,631	369,658	
General CPF	1,292,805	269,880	296,868	
City Facilities CPF	2,134,320	1,502,802	750,000	
Fire Services CPF		109,142		
Public Works CPF	3,429,000	1,378,793		
Traffic Improvements CPF	2,000,000	2,167,034		
Parks & Leisure Activities CPF	874,053	3,789,046		
Road & Flood CPF	1,150,000	3,943,435		
Detention & Enforcement CPF	900,000	47,000		
Debt Service Fund	28,305,309	1,688,406	1,630,516	
Building & Safety EF		1,329,616		
Automotive Operations ISF		33,243		
Total Other Uses	41,409,489	16,880,028	3,047,042	0
Total Expenditures & Other Uses	159,062,925	113,525,219	263,415,841	0
TOTAL ENDING FUND BALANCE	160,586,538	133,335,218	39,002,453	0
TOTAL COMMITMENTS & FUND BALANCE	319,649,463	246,860,437	302,418,294	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 400000 CAPITAL PROJECTS FUNDS SUMMARY

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Other Local Government Revenues		3,300,000		
Total Intergovernmental Revenues	0	3,300,000	0	0
CHARGES FOR SERVICES				
Economic Development & Assistance: Charges for Labor & Materials	11,588	3,320		
Total Charges for Services	11,588	3,320	0	0
MISCELLANEOUS				
Interest Earnings	761	16,636	17,744	
Contributions & Donations		1,000,000		
Total Miscellaneous	761	1,016,636	17,744	0
Subtotal	12,349	4,319,956	17,744	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund	800,000			
City Facilities CPF	147,980	47,900	52,690	
Fire Services CPF	46,600	46,600	51,260	
Public Works CPF	726,265	41,600	45,760	
Traffic Improvements CPF	12,600	12,600	13,860	
Parks & Leisure Activities CPF	340,580	102,400	112,640	
Detention & Enforcement CPF	9,100	9,100	10,010	
Green Building CPF	9,680	9,680	10,648	
Municipal Parking EF		300,000		
Total Other Financing Sources	2,092,805	569,880	296,868	0
Total Revenues & Other Financing Sources	2,105,154	4,889,836	314,612	0
BEGINNING FUND BALANCE	10,253,810	4,042,121	5,061,649	
Prior Period Adjustments	(1,968)			
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	10,251,842	4,042,121	5,061,649	0
TOTAL AVAILABLE RESOURCES	12,356,996	8,931,957	5,376,261	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 401000 GENERAL CPF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
Other:				
Salaries & Wages	126,314	156,530	172,183	
Employee Benefits	95,561	113,350	124,685	
Services & Supplies	90,481	1,426	1,426	
Capital Outlay	6,548,532	1,235,000	3,565,000	
Function Total	6,860,888	1,506,306	3,863,294	0
ECONOMIC DEVELOPMENT & ASSISTANCE				
Economic Development & Assistance:				
Capital Outlay	1,109,934	1,315,000	1,435,000	
Activity Total	1,109,934	1,315,000	1,435,000	0
Function Total	1,109,934	1,315,000	1,435,000	0
Subtotal	7,970,822	2,821,306	5,298,294	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Multipurpose SRF		250,000		
Public Works CPF	170,000			
Parks & Leisure Activities CPF	174,053	799,002		
Total Other Uses	344,053	1,049,002	0	0
Total Expenditures & Other Uses	8,314,875	3,870,308	5,298,294	0
ENDING FUND BALANCE	4,042,121	5,061,649	77,967	
TOTAL COMMITMENTS & FUND BALANCE	12,356,996	8,931,957	5,376,261	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 401000 GENERAL CPF

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Other Federal Revenues	3,982,842	80,000		
Total Intergovernmental Revenues	3,982,842	80,000	0	0
MISCELLANEOUS				
Interest Earnings	20,480	152,616	162,789	
Other Fees, Charges & Reimbursements	377,440			
Total Miscellaneous	397,920	152,616	162,789	0
Subtotal	4,380,762	232,616	162,789	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Capital Improvements CPF	2,134,320	1,502,802	750,000	
Municipal Parking EF	300,000	200,000		
Total Other Financing Sources	2,434,320	1,702,802	750,000	0
Total Revenues & Other Financing Sources	6,815,082	1,935,418	912,789	0
BEGINNING FUND BALANCE				
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	62,422,123	20,023,217	14,342,471	0
TOTAL AVAILABLE RESOURCES	69,237,205	21,958,635	15,255,260	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 402000 CITY FACILITIES CPF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
Other:				
Services & Supplies	305,487	16,807	13,077	
Capital Outlay	18,017,042	2,959,901	15,179,777	
Function Total	18,322,529	2,976,708	15,192,854	0
Subtotal	18,322,529	2,976,708	15,192,854	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund	1,000,000			
General CPF	147,980	47,900	52,690	
Fire Services CPF		86,107		
Public Works CPF	3,100,000			
Traffic Improvements CPF		1,297,198		
Parks & Leisure Activities CPF		2,261,251		
Road & Flood CPF	1,095,000	900,000		
Detention & Enforcement CPF		47,000		
Debt Service Fund	25,548,479			
Total Other Uses	30,891,459	4,639,456	52,690	0
Total Expenditures & Other Uses	49,213,988	7,616,164	15,245,544	0
ENDING FUND BALANCE	20,023,217	14,342,471	9,716	0
TOTAL COMMITMENTS & FUND BALANCE	69,237,205	21,958,635	15,255,260	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 402000 CITY FACILITIES CPF

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Federal Grants	867,486	8,742	350,000	
Other Local Government Revenues	39,889			
Total Intergovernmental Revenues	907,375	8,742	350,000	0
MISCELLANEOUS				
Interest Earnings	19,050	204,945	218,243	
Other Fees, Charges & Reimbursements	400,000			
Total Miscellaneous	419,050	204,945	218,243	0
Subtotal	1,326,425	213,687	568,243	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Fire Safety Initiative SRF		650,000		
City Facilities CPF		86,107		
Public Works CPF		17,880		
Parks & Leisure Activities CPF		5,155		
Sale of Fixed Assets	34,659	8,630		
Total Other Financing Sources	34,659	767,772	0	0
Total Revenues & Other Financing Sources	1,361,084	981,459	568,243	0
BEGINNING FUND BALANCE				
Prior Period Adjustments	31,017,022	26,938,485	19,202,356	
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	31,017,022	26,938,485	19,202,356	0
TOTAL AVAILABLE RESOURCES	32,378,106	27,919,944	19,770,599	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 403000 FIRE SERVICES CPF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY				
Fire:				
Services & Supplies	18,156	17,577	17,577	
Capital Outlay	4,974,865	8,653,411	19,446,368	
Function Total	4,993,021	8,670,988	19,463,945	0
Subtotal	4,993,021	8,670,988	19,463,945	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	46,600	46,600	51,260	
Detention & Enforcement CPF	400,000			
Total Other Uses	446,600	46,600	51,260	0
Total Expenditures & Other Uses	5,439,621	8,717,588	19,515,205	0
ENDING FUND BALANCE	26,938,485	19,202,356	255,394	
TOTAL COMMITMENTS & FUND BALANCE	32,378,106	27,919,944	19,770,599	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 403000 FIRE SERVICES CPF

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Federal Grants		2,200,000	1,452,225	
Other Federal Revenues	1,247,027			
Other State Revenues		62,000	10,000	
Other Local Government Revenues	1,276,093	325,000	1,846,739	
Total Intergovernmental Revenues	2,523,120	2,587,000	3,308,964	0
CHARGES FOR SERVICES				
Public Works:				
Charges for Labor & Materials	186,302			
Total Charges for Services	186,302	0	0	0
MISCELLANEOUS				
Interest Earnings	107,656	156,709	166,331	
Contributions & Donations	11,076			
Total Miscellaneous	118,732	156,709	166,331	0
Subtotal	2,828,154	2,743,709	3,475,295	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Transportation Programs SRF	1,800,000	2,000,000	2,000,000	
Housing & Urban Development SRF	1,762,810	2,200,000	1,200,000	
Fiscal Stabilization SRF	6,300,000			
General CPF	170,000			
City Facilities CPF	3,100,000			
Traffic improvements CPF		100,000		
Parks & Leisure Activities CPF		596,166		
Road & Flood CPF		550,000		
Detention & Enforcement CPF		132,627		
Capital Improvements CPF	159,000			
Total Other Financing Sources	13,291,810	5,578,793	3,200,000	0
Total Revenues & Other Financing Sources	16,119,964	8,322,502	6,675,295	0
BEGINNING FUND BALANCE	16,586,698	17,176,732	16,269,034	
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	16,586,698	17,176,732	16,269,034	0
TOTAL AVAILABLE RESOURCES	32,706,662	25,499,234	22,944,329	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 404000 PUBLIC WORKS CPF

EXPENDITURES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
PUBLIC WORKS				
Paved Streets:				
Services & Supplies	142,698	56,560	13,465	
Capital Outlay	13,960,967	5,153,247	5,984,351	
Activity Total	14,103,665	5,209,807	5,997,816	0
Storm Drainage:				
Capital Outlay		90,000	914,600	
Activity Total	0	90,000	914,600	0
Function Total	14,103,665	5,299,807	6,912,416	0
Subtotal	14,103,665	5,299,807	6,912,416	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	726,265	41,600	45,760	
Fire Services CPF		17,880		
Traffic Improvements CPF		105,370		
Parks & Leisure Activities CPF	700,000	728,793		
Road & Flood CPF		3,036,750		
Total Other Uses	1,426,265	3,930,393	45,760	0
Total Expenditures & Other Uses	15,529,930	9,230,200	6,958,176	0
ENDING FUND BALANCE	17,176,732	16,269,034	15,986,153	0
TOTAL COMMITMENTS & FUND BALANCE	32,706,662	25,499,234	22,944,329	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 404000 PUBLIC WORKS CPF

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
LICENSES & PERMITS				
Impact Fees	261,301	200,000	668,524	
Total Licenses & Permits	261,301	200,000	668,524	0
INTERGOVERNMENTAL REVENUES				
Federal Grants	1,360,727	1,650,000	6,752,640	
Other Federal Revenues	177,807			
Other Local Government Revenues	196,661	980,500	3,031,680	
Total Intergovernmental Revenues	1,735,195	2,630,500	9,784,320	0
MISCELLANEOUS				
Interest Earnings	39,444	124,916	132,585	
Total Miscellaneous	39,444	124,916	132,585	0
Subtotal	2,035,940	2,955,416	10,585,429	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
SID Administration SRF		150,000		
Fiscal Stabilization SRF	3,544,290			
City Facilities CPF		1,297,198		
Public Works CPF		105,370		
Parks & Leisure Activities CPF		764,466		
Road & Flood CPF	2,000,000			
Total Other Financing Sources	5,544,290	2,317,034	0	0
Total Revenues & Other Financing Sources	7,580,230	5,272,450	10,585,429	0
BEGINNING FUND BALANCE				
Prior Period Adjustments	7,179,286	9,624,983	8,461,665	
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	7,179,286	9,624,983	8,461,665	0
TOTAL AVAILABLE RESOURCES	14,759,516	14,897,433	19,047,094	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 405000 TRAFFIC IMPROVEMENTS CPF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY				
Other Protection:				
Services & Supplies	56,425	10,733	10,733	
Capital Outlay	5,065,508	6,312,435	15,309,766	
Function Total	5,121,933	6,323,168	15,320,499	0
Subtotal	5,121,933	6,323,168	15,320,499	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	12,600	12,600	13,860	
Public Works CPF		100,000		
Total Other Uses	12,600	112,600	13,860	0
Total Expenditures & Other Uses	5,134,533	6,435,768	15,334,359	0
ENDING FUND BALANCE	9,624,983	8,461,665	3,712,735	
TOTAL COMMITMENTS & FUND BALANCE	14,759,516	14,897,433	19,047,094	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 405000 TRAFFIC IMPROVEMENTS CPF

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Residential Park Construction Tax	986,835	510,084	500,000	
Total Taxes	986,835	510,084	500,000	0
INTERGOVERNMENTAL REVENUES				
Federal Grants	10,797,294	4,660,518	7,520,467	
Local Grants	635,452			
Total Intergovernmental Revenues	11,432,746	4,660,518	7,520,467	0
CHARGES FOR SERVICES				
Culture & Recreation:				
Charges for Labor & Materials		6,800		
Total Charges for Services	0	6,800	0	0
MISCELLANEOUS				
Interest Earnings	26,992	311,224	330,784	
Contributions & Donations	500,000			
Other Fees, Charges & Reimbursements	84,779			
Total Miscellaneous	611,771	311,224	330,784	0
Subtotal	13,031,352	5,488,626	8,351,251	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
LV Convention & Visitors Authority SRF	3,000,000	1,869,825	3,929,000	
Fiscal Stabilization SRF	2,532,130			
General CPF	174,053	799,002		
City Facilities CPF		2,261,251		
Public Works CPF	700,000	728,793		
Total Other Financing Sources	6,406,183	5,658,871	3,929,000	0
Total Revenues & Other Financing Sources	19,437,535	11,147,497	12,280,251	0
BEGINNING FUND BALANCE				
Prior Period Adjustments	38,344,842	35,246,717	22,877,215	
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	38,344,842	35,246,717	22,877,215	0
TOTAL AVAILABLE RESOURCES	57,782,377	46,394,214	35,157,466	0

CITY OF LAS VEGAS

**SCHEDULE B
FUND 406000 PARKS & LEISURE ACTIVITIES CPF**

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
CULTURE & RECREATION				
Parks:				
Services & Supplies	5,180	26,721	26,721	
Capital Outlay	15,150,961	14,295,748	23,827,991	
Activity Total	15,156,141	14,322,469	23,854,712	0
Special Facilities:				
Services & Supplies	4,637,800			
Capital Outlay	(3,350)			
Activity Total	4,634,450	0	0	0
Participation Recreation:				
Services & Supplies	377,379			
Capital Outlay	1,472,110	6,390,042	7,034,029	
Activity Total	1,849,489	6,390,042	7,034,029	0
Function Total	21,640,080	20,712,511	30,888,741	0
Subtotal	21,640,080	20,712,511	30,888,741	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	340,580	102,400	112,640	
Fire Services CPF		5,155		
Public Works CPF		596,166		
Traffic Improvements CPF		764,466		
Road & Flood CPF	55,000	6,685		
Detention & Enforcement CPF	500,000			
Building & Safety EF		1,329,616		
Total Other Uses	895,580	2,804,488	112,640	0
Total Expenditures & Other Uses	22,535,660	23,516,999	31,001,381	0
ENDING FUND BALANCE	35,246,717	22,877,215	4,156,085	0
TOTAL COMMITMENTS & FUND BALANCE	57,782,377	46,394,214	35,157,466	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 406000 PARKS & LEISURE ACTIVITIES CPF

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Federal Grants		80,000	17,053,399	
Other Federal Revenues	1,519,323	2,900,000	7,594,100	
Other Local Government Revenues	27,843,382	39,900,000	109,805,192	
Total Intergovernmental Revenues	29,362,705	42,880,000	134,452,691	0
CHARGES FOR SERVICES				
Public Works:				
Charges for Labor & Materials		15,553	16,000	
Total Charges for Services	0	15,553	16,000	0
MISCELLANEOUS				
Other Fees, Charges & Reimbursements		13,217		
Total Miscellaneous	0	13,217	0	0
Subtotal	29,362,705	42,908,770	134,468,691	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
SID Administration SRF		150,000		
Fiscal Stabilization SRF	7,023,580			
City Facilities CPF	1,095,000	900,000		
Public Works CPF		3,036,750		
Parks & Leisure Activities CPF	55,000	6,685		
Total Other Financing Sources	8,173,580	4,093,435	0	0
Total Revenues & Other Financing Sources	37,536,285	47,002,205	134,468,691	0
BEGINNING FUND BALANCE				
Prior Period Adjustments	12,809,722	14,276,156	13,190,411	
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	12,809,722	14,276,156	13,190,411	0
TOTAL AVAILABLE RESOURCES	50,346,007	61,278,361	147,659,102	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 407000 ROAD & FLOOD CPF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
PUBLIC WORKS				
Paved Streets:				
Services & Supplies	53,328	13,771	13,771	
Capital Outlay	23,324,281	30,136,000	82,000,000	
Activity Total	23,377,609	30,149,771	82,013,771	0
Storm Drainage:				
Services & Supplies	2,062,743	934,179	1,000,000	
Capital Outlay	8,629,499	16,454,000	63,900,000	
Activity Total	10,692,242	17,388,179	64,900,000	0
Function Total	34,069,851	47,537,950	146,913,771	0
Subtotal	34,069,851	47,537,950	146,913,771	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Public Works CPF		550,000		
Traffic Improvements CPF	2,000,000			
Total Other Uses	2,000,000	550,000	0	0
Total Expenditures & Other Uses	36,069,851	48,087,950	146,913,771	0
TOTAL ENDING FUND BALANCE	14,276,156	13,190,411	745,331	
TOTAL COMMITMENTS & FUND BALANCE	50,346,007	61,278,361	147,659,102	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 407000 ROAD & FLOOD CPF

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
MISCELLANEOUS				
Interest Earnings	(19,798)	97,172	103,138	
Total Miscellaneous	(19,798)	97,172	103,138	0
Subtotal	(19,798)	97,172	103,138	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund	4,000,000			
Multipurpose SRF		732,590		
Fiscal Stabilization SRF	3,100,000			
City Facilities CPF		47,000		
Fire Services CPF	400,000			
Parks & Leisure Activities CPF	500,000			
Total Other Financing Sources	8,000,000	779,590	0	0
Total Revenues & Other Financing Sources	7,980,202	876,762	103,138	0
BEGINNING FUND BALANCE				
Prior Period Adjustments	552,549	8,434,841	8,722,605	
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	552,549	8,434,841	8,722,605	0
TOTAL AVAILABLE RESOURCES	8,532,751	9,311,603	8,825,743	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 408000 DETENTION & ENFORCEMENT CPF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY				
Corrections:				
Services & Supplies	64,257	22,148	8,349	
Capital Outlay	24,553	425,123	8,644,900	
Function Total	88,810	447,271	8,653,249	0
Subtotal	88,810	447,271	8,653,249	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	9,100	9,100	10,010	
Public Works CPF		132,627		
Total Other Uses	9,100	141,727	10,010	0
Total Expenditures & Other Uses	97,910	588,998	8,663,259	0
ENDING FUND BALANCE	8,434,841	8,722,605	162,484	
TOTAL COMMITMENTS & FUND BALANCE	8,532,751	9,311,603	8,825,743	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 408000 DETENTION & ENFORCEMENT CPF

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
SPECIAL ASSESSMENTS				
Capital Improvement	1,364,269	1,189,661	1,100,000	
Total Special Assessments	1,364,269	1,189,661	1,100,000	0
MISCELLANEOUS				
Interest Earnings	26,774	47,480	50,481	
Total Miscellaneous	26,774	47,480	50,481	0
Subtotal	1,391,043	1,237,141	1,150,481	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
SID Administration SRF		2,300,000	350,000	
Special Assessment Bond Proceeds	1,777,852			
Total Other Financing Sources	1,777,852	2,300,000	350,000	0
Total Revenues & Other Financing Sources	3,168,895	3,537,141	1,500,481	0
BEGINNING FUND BALANCE	23,954,450	22,980,214	23,974,102	
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	23,954,450	22,980,214	23,974,102	0
TOTAL AVAILABLE RESOURCES	27,123,345	26,517,355	25,474,583	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 409000 SPECIAL ASSESSMENTS CPF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY				
Other Protection: Capital Outlay	417,925			
Function Total	417,925	0	0	0
PUBLIC WORKS				
Special Assessments: Services & Supplies	60,237	1,400	86,500	
Capital Outlay	1,508,287	1,406,166	10,635,350	
Function Total	1,568,524	1,407,566	10,721,850	0
Subtotal	1,986,449	1,407,566	10,721,850	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
SID Administration SRF	324,002	371,631	369,658	
Debt Service Fund	1,832,680	764,056	706,266	
Total Other Uses	2,156,682	1,135,687	1,075,924	0
Total Expenditures & Other Uses	4,143,131	2,543,253	11,797,774	0
ENDING FUND BALANCE	22,980,214	23,974,102	13,676,809	
TOTAL COMMITMENTS & FUND BALANCE	27,123,345	26,517,355	25,474,583	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 409000 SPECIAL ASSESSMENTS CPF

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Other Local Government Revenues	3,412,810	1,984,693	1,649,067	
Total Intergovernmental Revenues	3,412,810	1,984,693	1,649,067	0
MISCELLANEOUS				
Interest Earnings	18,081	9,890	10,506	
Total Miscellaneous	18,081	9,890	10,506	0
Subtotal	3,430,891	1,994,583	1,659,573	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	3,430,891	1,994,583	1,659,573	0
BEGINNING FUND BALANCE				
Prior Period Adjustments	9,069,767	640,576	206,507	
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	9,069,767	640,576	206,507	0
TOTAL AVAILABLE RESOURCES	12,500,658	2,635,159	1,866,080	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 411000 CAPITAL IMPROVEMENTS CPF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
Other:				
Services & Supplies	8,642,612	1,500	2,000	
Function Total	8,642,612	1,500	2,000	0
Subtotal	8,642,612	1,500	2,000	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
City Facilities CPF	2,134,320	1,502,802	750,000	
Public Works CPF	159,000			
Debt Service Fund	924,150	924,350	924,250	
Total Other Uses	3,217,470	2,427,152	1,674,250	0
Total Expenditures & Other Uses	11,860,082	2,428,652	1,676,250	0
ENDING FUND BALANCE	640,576	206,507	189,830	0
TOTAL COMMITMENTS & FUND BALANCE	12,500,658	2,635,159	1,866,080	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 411000 CAPITAL IMPROVEMENTS CPF

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Federal Grants	234,730	222,171		
Total Intergovernmental Revenues	234,730	222,171	0	0
MISCELLANEOUS				
Interest Earnings	1,924	13,731	14,574	
Contributions & Donations		4,000		
Other Fees, Charges & Reimbursements	792,939	74,144		
Total Miscellaneous	794,863	91,875	14,574	0
Subtotal	1,029,593	314,046	14,574	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	1,029,593	314,046	14,574	0
BEGINNING FUND BALANCE				
Prior Period Adjustments	896,247	1,202,496	1,027,203	
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	896,247	1,202,496	1,027,203	0
TOTAL AVAILABLE RESOURCES	1,925,840	1,516,542	1,041,777	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 412000 GREEN BUILDING CPF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
Other:				
Services & Supplies	696,055	446,416	1,180	
Capital Outlay	17,609		1,000,000	
Function Total	713,664	446,416	1,001,180	0
Subtotal	713,664	446,416	1,001,180	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	9,680	9,680	10,648	
Automotive Operations ISF		33,243		
Total Other Uses	9,680	42,923	10,648	0
Total Expenditures & Other Uses	723,344	489,339	1,011,828	0
ENDING FUND BALANCE	1,202,496	1,027,203	29,949	0
TOTAL COMMITMENTS & FUND BALANCE	1,925,840	1,516,542	1,041,777	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 412000 GREEN BUILDING CPF

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Ad Valorem Property Tax	20	5		
Total Taxes	20	5	0	0
INTERGOVERNMENTAL REVENUES				
Other Federal Revenues	4,984,880	4,570,737	4,575,223	
Other Local Government Revenues	1,315,000	1,486,500	1,438,000	
Total Intergovernmental Revenues	6,299,880	6,057,237	6,013,223	0
MISCELLANEOUS				
Interest Earnings	123,835	473,347	677,900	
Total Miscellaneous	123,835	473,347	677,900	0
Subtotal	6,423,735	6,530,589	6,691,123	0
OTHER FINANCING SOURCES (Specify)				
Transfers In (Schedule T)				
General Fund	7,100,000	17,200,000	17,500,000	
Multipurpose SRF	7,423,919	7,427,169	7,422,569	
LV Convention & Visitors Authority SRF	4,695,293	4,717,940	2,340,900	
Fremont Street Room Tax SRF	1,230,625	1,352,550	1,381,300	
Housing & Urban Development SRF	1,518,225	1,518,625	1,521,925	
Fire Safety Initiative SRF	2,408,750	2,409,075	2,407,300	
Fiscal Stabilization SRF	13,500,000			
City Facilities CPF	25,548,479			
Special Assessments CPF	1,832,680	764,056	706,266	
Capital Improvements CPF	924,150	924,350	924,250	
Municipal Parking EF	1,952,500	1,954,275	1,957,175	
City Facilities ISF	874,508	899,345	916,744	
Total Other Financing Sources	69,009,129	39,167,385	37,078,429	0
BEGINNING FUND BALANCE	2,481,088	29,910,967	27,792,140	
Prior Period Adjustment(s)				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	2,481,088	29,910,967	27,792,140	0
TOTAL AVAILABLE RESOURCES	77,913,952	75,608,941	71,561,692	0

CITY OF LAS VEGAS

SCHEDULE C - DEBT SERVICE FUND
THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

EXPENDITURES & RESERVES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
Type: G. O. Revenue Supported Bonds				
Principal	6,995,000	7,970,000	8,375,000	
Interest	9,876,345	9,727,158	9,407,048	
Fiscal Agent Charges	127,882	162,233	125,000	
Reserves-Increase or (Decrease)	10,778,250	(1,503,250)	(1,845,000)	
Other (Refunding Bond Issue Costs)				
Subtotal	16,999,227	17,859,391	17,907,048	0
TOTAL RESERVED (MEMO ONLY)	10,778,250	9,275,000	7,430,000	
Type: Medium-Term Financing				
Principal	11,500,000	11,935,000	9,985,000	
Interest	2,543,590	2,131,888	1,708,772	
Fiscal Agent Charges				
Reserves-Increase or (Decrease)				
Other (Arbitrage Rebate)	2,125		100,000	
Subtotal	14,045,715	14,066,888	11,793,772	0
TOTAL RESERVED (MEMO ONLY)				
Type: Special Assessment Bonds				
Principal	1,539,418	528,444	468,115	
Interest	294,610	260,262	238,151	
Fiscal Agent Charges				
Reserves-Increase or (Decrease)				
Other (Specify)				
Subtotal	1,834,028	788,706	706,266	0
TOTAL RESERVED (MEMO ONLY)				
Type: Other				
Principal	620,049	635,488	666,312	
Interest	14,503,966	14,466,328	14,427,455	
Fiscal Agent Charges				
Reserves-Increase or (Decrease)	18,457,115	39,337	3,548	
Other (Specify)				
Subtotal	15,124,015	15,101,816	15,093,767	0
TOTAL RESERVED (MEMO ONLY)	18,457,115	18,496,452	18,500,000	
OTHER USES				
Total Other Uses	0	0	0	0
ENDING FUND BALANCE	29,910,967	27,792,140	26,060,839	0
TOTAL COMMITMENTS & FUND BALANCE	77,913,952	75,608,941	71,561,692	0

CITY OF LAS VEGAS

SCHEDULE C - DEBT SERVICE FUND
THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
CHARGES FOR SERVICES				
Health:				
Charges for Labor & Materials	49,294	80,000	50,000	
Total Charges for Services	49,294	80,000	50,000	0
MISCELLANEOUS				
Interest Earnings	310,773	310,000	310,000	
Other Fees, Charges & Reimbursements	314			
Total Miscellaneous	311,087	310,000	310,000	0
Subtotal	360,381	390,000	360,000	0
OTHER FINANCING SOURCES (specify)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	360,381	390,000	360,000	0
BEGINNING FUND BALANCE	1,956,258	2,035,771	2,135,771	
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	1,956,258	2,035,771	2,135,771	0
TOTAL AVAILABLE RESOURCES	2,316,639	2,425,771	2,495,771	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 751000 CEMETERY OPERATIONS PERMANENT FUND

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
HEALTH				
Cemetery Operation:				
Services & Supplies	280,868	290,000	310,000	
Function Total	280,868	290,000	310,000	0
Subtotal	280,868	290,000	310,000	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Total Other Uses	0	0	0	0
Total Expenditures & Other Uses	280,868	290,000	310,000	0
ENDING FUND BALANCE	2,035,771	2,135,771	2,185,771	
TOTAL FUND COMMITMENTS & FUND BALANCE	2,316,639	2,425,771	2,495,771	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 751000 CEMETERY OPERATIONS PERMANENT FUND

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Licenses & Permits	6,016,377	7,408,806	7,482,894	
Charges for Services	84,290,294	55,494,973	88,260,010	
Fines & Forfeits	2,724,048	2,629,737	3,117,308	
Miscellaneous	1,207,245	1,186,455	1,275,062	
Total Operating Revenue	94,237,964	66,719,971	100,135,274	0
OPERATING EXPENSE				
Public Safety	11,112,770	12,122,487	13,782,542	
Public Works	6,928,901	12,956,175	8,657,209	
Sanitation	71,905,525	72,995,527	77,835,724	
Culture & Recreation	2,904,664	2,277,415	2,291,855	
Total Operating Expense	92,851,860	100,351,604	102,567,330	0
Operating Income or (Loss)	1,386,104	(33,631,633)	(2,432,056)	0
NONOPERATING REVENUES				
Interest Earnings	988,805	1,946,082	2,037,326	
Sewer Connection Charges	6,000,956	5,800,000	6,000,000	
Other Local Government Revenues	343,035	6,585,000		
SNWA Infrastructure Fund	9,413,266	8,330,000	8,330,000	
Capital Contributions	3,194,817	6,000,000	6,000,000	
Total Nonoperating Revenues	19,940,879	28,661,082	22,367,326	0
NONOPERATING EXPENSES				
Interest Expense	2,243,205	2,016,949	2,538,162	
Contributions to Other Governments	3,493,103	1,685,770	107,000	
Total Nonoperating Expenses	5,736,308	3,702,719	2,645,162	0
NET INCOME (LOSS) before Operating Transfers	15,590,675	(8,673,270)	17,290,108	0
Operating Transfers (Schedule T)				
In	1,200,000	2,529,616	1,200,000	
Out	(2,252,500)	(2,454,275)	(1,957,175)	
Net Operating Transfers	(1,052,500)	75,341	(757,175)	0
NET INCOME (LOSS)	14,538,175	(8,597,929)	16,532,933	0

CITY OF LAS VEGAS

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME (LOSS)
FUND 500000 ENTERPRISE FUNDS SUMMARY

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	91,460,962	66,719,971	100,135,274	
Cash Paid to Suppliers for Goods & Services	(36,176,328)	(43,223,104)	(43,162,733)	
Cash Paid to Employees for Services	(30,618,648)	(32,080,323)	(34,005,120)	
a. Net cash provided (used) by operating activities	24,665,986	(8,583,456)	22,967,421	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers In	1,200,000	2,529,616	1,200,000	
Received from Other Governments	343,035	6,585,000		
Operating Transfers Out	(2,252,500)	(2,454,275)	(1,957,175)	
Contributions Paid to Other Governments	(3,703,695)	(1,685,770)	(107,000)	
b. Net cash provided (used) by noncapital financing activities	(4,413,160)	4,974,571	(864,175)	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from GO Bonds			50,000,000	
Paid for Defeasance of Debt	(6,800)			
Sewer Connection Charges	6,000,956	5,800,000	6,000,000	
SNWA Infrastructure Fund	10,080,984	8,330,000	8,330,000	
Acquisition, Construction or Improvement of Capital Assets	(59,444,296)	(96,661,806)	(96,842,641)	
Principal Paid on Bonds	(10,215,000)	(5,885,000)	(6,115,000)	
Interest Paid	(2,149,473)	(1,842,738)	(2,373,425)	
c. Net cash provided (used) by capital and related financing activities	(55,735,754)	(90,259,544)	(41,001,066)	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	1,256,279	1,776,948	2,037,326	
d. Net cash provided (used) in investing activities	1,256,279	1,776,948	2,037,326	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(34,226,649)	(92,091,481)	(16,860,494)	0
CASH AND CASH EQUIVALENTS AT JULY 1	197,557,693	163,331,044	71,239,563	
CASH AND CASH EQUIVALENTS AT JUNE 30	163,331,044	71,239,563	54,379,069	0

CITY OF LAS VEGAS

Schedule F-2 - Statement of Cash Flows 500000 ENTERPRISE FUNDS SUMMARY(Fund)

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
Culture & Recreation:				
Miscellaneous Fees & Charges	816,674	870,000	1,008,617	
MISCELLANEOUS				
Rentals	463,329	484,192	485,000	
Other Fees, Charges & Reimbursements	148	330		
Total Operating Revenue	1,280,151	1,354,522	1,493,617	0
OPERATING EXPENSE				
CULTURE & RECREATION				
Participant Recreation:				
Services & Supplies	2,097,149	1,445,556	1,461,489	
Cost of Stores Issued	44,828	86,000	84,507	
Depreciation/Amortization	762,687	745,859	745,859	
Total Operating Expense	2,904,664	2,277,415	2,291,855	0
Operating Income or (Loss)	(1,624,513)	(922,893)	(798,238)	0
NONOPERATING REVENUES				
Interest Earnings	9,122	7,659	8,129	
Total Nonoperating Revenues	9,122	7,659	8,129	0
NONOPERATING EXPENSES				
Interest Expense	190,220	181,179	166,687	
Contributions to Other Governments	36,878	37,000	37,000	
Total Nonoperating Expenses	227,098	218,179	203,687	0
NET INCOME (LOSS) before Operating Transfers	(1,842,489)	(1,133,413)	(993,796)	0
Operating Transfers (Schedule T)				
In	1,200,000	1,200,000	1,200,000	
Out				
Net Operating Transfers	1,200,000	1,200,000	1,200,000	0
NET INCOME (LOSS)	(642,489)	66,587	206,204	0

CITY OF LAS VEGAS

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME (LOSS)
FUND 502000 MUNICIPAL GOLF COURSE EF

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	1,264,735	1,354,522	1,493,617	
Cash Paid to Suppliers for Goods & Services	(1,591,165)	(1,531,556)	(1,545,996)	
a. Net cash provided (used) by operating activities	(326,430)	(177,034)	(52,379)	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers In	1,200,000	1,200,000	1,200,000	
Contributions Paid to Other Governments	(36,878)	(37,000)	(37,000)	
b. Net cash provided (used) by noncapital financing activities	1,163,122	1,163,000	1,163,000	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Paid for Defeasance of Debt	(6,800)			
Acquisition, Construction or Improvement of Capital Assets	(7,923)			
Principal Paid on Bonds	(725,000)	(755,000)	(775,000)	
Interest Paid	(209,950)	(179,300)	(164,200)	
c. Net cash provided (used) by capital and related financing activities	(949,673)	(934,300)	(939,200)	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	9,035	7,659	8,129	
d. Net cash provided (used) in investing activities	9,035	7,659	8,129	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(103,946)	59,325	179,550	0
CASH AND CASH EQUIVALENTS AT JULY 1	1,094,461	990,515	1,049,840	
CASH AND CASH EQUIVALENTS AT JUNE 30	990,515	1,049,840	1,229,390	0

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
Public Works:				
Miscellaneous Fees & Charges	204,715	85,000	60,000	
Sanitation:				
Sewer Service Charges	79,695,107	51,394,000	82,780,000	
Sewer Service Charges-North Las Vegas	47,525	47,525		
Sale of Reclaimed Water	400,961	286,810	430,000	
Miscellaneous Fees & Charges	255,907	180,000	180,000	
MISCELLANEOUS				
Other Fees, Charges & Reimbursements	230,546	50,000	50,000	
Total Operating Revenue	80,834,761	52,043,335	83,500,000	0
OPERATING EXPENSE				
PUBLIC WORKS				
Storm Drainage:				
Salaries & Wages	2,656,221	2,876,900	3,064,570	
Employee Benefits	1,953,013	1,883,000	2,046,270	
Services & Supplies	2,124,279	8,016,000	3,366,094	
Depreciation/Amortization	195,388	180,275	180,275	
SANITATION				
Sewage Collection & Disposal:				
Salaries & Wages	8,860,701	9,277,938	9,727,910	
Employee Benefits	5,928,086	6,285,656	6,816,570	
Services & Supplies	28,955,447	28,435,135	31,544,637	
Depreciation/Amortization	23,123,795	23,986,634	24,324,134	
Street Cleaning:				
Salaries & Wages	1,822,351	1,874,000	1,952,750	
Employee Benefits	1,270,431	1,253,000	1,306,630	
Services & Supplies	1,944,152	1,882,600	2,162,529	
Depreciation/Amortization	562	564	564	
Total Operating Expense	78,834,426	85,951,702	86,492,933	0
Operating Income or (Loss)	2,000,335	(33,908,367)	(2,992,933)	0
NONOPERATING REVENUES				
Interest Earnings	943,126	1,840,301	1,924,945	
Sewer Connection Charges	6,000,956	5,800,000	6,000,000	
Other Local Government Revenues	343,035	6,585,000		
SNWA Infrastructure Fund	9,413,266	8,330,000	8,330,000	
Capital Contributions	3,194,817	6,000,000	6,000,000	
Total Nonoperating Revenues	19,895,200	28,555,301	22,254,945	0
NONOPERATING EXPENSES				
Interest Expense	2,052,973	1,835,770	2,371,475	
Contributions to Other Governments	3,456,225	1,648,770	70,000	
Total Nonoperating Expenses	5,509,198	3,484,540	2,441,475	0
NET INCOME (LOSS) before Operating Transfers	16,386,337	(8,837,606)	16,820,537	0
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	16,386,337	(8,837,606)	16,820,537	0

CITY OF LAS VEGAS

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME (LOSS)
FUND 503000 SANITATION EF

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	77,669,204	52,043,335	83,500,000	
Cash Paid to Suppliers for Goods & Services	(32,609,608)	(38,333,735)	(37,073,260)	
Cash Paid to Employees for Services	(22,736,022)	(23,450,494)	(24,914,700)	
a. Net cash provided (used) by operating activities	22,323,574	(9,740,894)	21,512,040	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Received from Other Governments	343,035	6,585,000		
Contributions Paid to Other Governments	(3,666,817)	(1,648,770)	(70,000)	
b. Net cash provided (used) by noncapital financing activities	(3,323,782)	4,936,230	(70,000)	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from GO Bonds			50,000,000	
Sewer Connection Charges	6,000,956	5,800,000	6,000,000	
SNWA Infrastructure Fund	10,080,984	8,330,000	8,330,000	
Acquisition, Construction or Improvement of Capital Assets	(57,973,714)	(96,472,000)	(96,142,641)	
Principal Paid on Bonds	(9,490,000)	(5,130,000)	(5,340,000)	
Arbitrage Rebate Paid	(2,125)			
Interest Paid	(1,939,511)	(1,663,438)	(2,209,225)	
c. Net cash provided (used) by capital and related financing activities	(53,323,410)	(89,135,438)	(39,361,866)	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	1,200,809	1,671,167	1,924,945	
d. Net cash provided (used) in investing activities	1,200,809	1,671,167	1,924,945	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(33,122,809)	(92,268,935)	(15,994,881)	0
CASH AND CASH EQUIVALENTS AT JULY 1	181,743,972	148,621,163	56,352,228	
CASH AND CASH EQUIVALENTS AT JUNE 30	148,621,163	56,352,228	40,357,347	0

CITY OF LAS VEGAS
Schedule F-2 - Statement of Cash Flows 503000 SANITATION EF (Fund)

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
Public Safety:				
Parking Fees	829,641	768,529	1,104,840	
Parking Meter Fees	1,175,751	1,113,470	1,957,646	
Miscellaneous Fees & Charges	156,006	24,980	7,001	
FINES & FORFEITS				
Parking Fines	2,724,048	2,629,737	3,117,308	
MISCELLANEOUS				
Rentals	485,551	625,653	714,996	
Other Fees, Charges & Reimbursements	27,315	24,670	23,440	
Total Operating Revenue	5,398,312	5,187,039	6,925,231	0
OPERATING EXPENSE				
PUBLIC SAFETY				
Traffic Control:				
Salaries & Wages	1,392,264	1,645,558	1,759,690	
Employee Benefits	932,025	1,042,045	1,211,190	
Services & Supplies	1,989,708	1,748,664	2,918,237	
Depreciation/Amortization	12,078	134,320	148,120	
Total Operating Expense	4,326,075	4,570,587	6,037,237	0
Operating Income or (Loss)	1,072,237	616,452	887,994	0
NONOPERATING REVENUES				
Interest Earnings	30,397	19,686	21,000	
Total Nonoperating Revenues	30,397	19,686	21,000	0
NONOPERATING EXPENSES				
Interest Expense	12			
Total Nonoperating Expenses	12	0	0	0
NET INCOME (LOSS) before Operating Transfers	1,102,622	636,138	908,994	0
Operating Transfers (Schedule T)				
In				
Out	(2,252,500)	(2,454,275)	(1,957,175)	
Net Operating Transfers	(2,252,500)	(2,454,275)	(1,957,175)	0
NET INCOME (LOSS)	(1,149,878)	(1,818,137)	(1,048,181)	0

CITY OF LAS VEGAS

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME (LOSS)

FUND 505000 MUNICIPAL PARKING EF

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	5,381,099	5,187,039	6,925,231	
Cash Paid to Suppliers for Goods & Services	(546,266)	(1,748,664)	(2,918,237)	
Cash Paid to Employees for Services	(2,308,497)	(2,687,603)	(2,970,880)	
a. Net cash provided (used) by operating activities	2,526,336	750,772	1,036,114	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers Out	(2,252,500)	(2,454,275)	(1,957,175)	
b. Net cash provided (used) by noncapital financing activities	(2,252,500)	(2,454,275)	(1,957,175)	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, Construction or Improvement of Capital Assets	(1,462,659)	(189,806)	(700,000)	
Interest Paid	(12)			
c. Net cash provided (used) by capital and related financing activities	(1,462,671)	(189,806)	(700,000)	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	40,449	19,686	21,000	
d. Net cash provided (used) in investing activities	40,449	19,686	21,000	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(1,148,386)	(1,873,623)	(1,600,061)	0
CASH AND CASH EQUIVALENTS AT JULY 1	9,114,089	7,965,703	6,092,080	
CASH AND CASH EQUIVALENTS AT JUNE 30	7,965,703	6,092,080	4,492,019	0

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
LICENSES & PERMITS				
Business Licenses & Permits:				
Building Permits	5,029,100	6,358,370	6,421,954	
Miscellaneous Permits	987,277	1,050,436	1,060,940	
CHARGES FOR SERVICES				
Public Safety:				
Construction & Subdivision Inspections	489,735	509,660	514,757	
Miscellaneous Fees & Charges	218,272	214,999	217,149	
MISCELLANEOUS				
Other Fees, Charges & Reimbursements	356	1,610	1,626	
Total Operating Revenue	6,724,740	8,135,075	8,216,426	0
OPERATING EXPENSE				
PUBLIC SAFETY				
Protective Inspection:				
Salaries & Wages	3,258,276	3,514,183	3,663,150	
Employee Benefits	2,083,521	2,428,043	2,456,390	
Services & Supplies	1,444,375	1,609,149	1,625,240	
Depreciation/Amortization	523	525	525	
Total Operating Expense	6,786,695	7,551,900	7,745,305	0
Operating Income or (Loss)	(61,955)	583,175	471,121	0
NONOPERATING REVENUES				
Interest Earnings	6,160	78,436	83,252	
Total Nonoperating Revenues	6,160	78,436	83,252	0
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	(55,795)	661,611	554,373	0
Operating Transfers (Schedule T)				
In		1,329,616		
Out				
Net Operating Transfers	0	1,329,616	0	0
NET INCOME (LOSS)	(55,795)	1,991,227	554,373	0

CITY OF LAS VEGAS

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME (LOSS)

FUND 507000 BUILDING & SAFETY EF

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	7,145,924	8,135,075	8,216,426	
Cash Paid to Suppliers for Goods & Services	(1,429,289)	(1,609,149)	(1,625,240)	
Cash Paid to Employees for Services	(5,574,129)	(5,942,226)	(6,119,540)	
a. Net cash provided (used) by operating activities	142,506	583,700	471,646	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers In		1,329,616		
b. Net cash provided (used) by noncapital financing activities	0	1,329,616	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided (used) by capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	5,986	78,436	83,252	
d. Net cash provided (used) in investing activities	5,986	78,436	83,252	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	148,492	1,991,752	554,898	0
CASH AND CASH EQUIVALENTS AT JULY 1	5,605,171	5,753,663	7,745,415	
CASH AND CASH EQUIVALENTS AT JUNE 30	5,753,663	7,745,415	8,300,313	0

CITY OF LAS VEGAS

Schedule F-2 - Statement of Cash Flows FUND 507000 BUILDING & SAFETY EF (Fund)

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	201,406,827	198,042,847	207,488,573	
Miscellaneous	466,253	361,562	340,206	
Total Operating Revenue	201,873,080	198,404,409	207,828,779	0
OPERATING EXPENSE				
General Government	198,687,250	186,039,417	190,972,313	
Public Safety	8,913,409	9,290,987	10,268,498	
Economic Development & Assistance	2,821,879	3,306,234	2,853,012	
Total Operating Expense	210,422,538	198,636,638	204,093,823	0
Operating Income or (Loss)	(8,549,458)	(232,229)	3,734,956	0
NONOPERATING REVENUES				
Interest Earnings	79,783	755,837	940,563	
Gain (Loss) on Sale of Assets	95,839	166,429	150,000	
Capital Contributions	85,256			
Total Nonoperating Revenues	260,878	922,266	1,090,563	0
NONOPERATING EXPENSES				
Contributions to Other Governments	2,027,621	1,920,000	2,000,000	
Total Nonoperating Expenses	2,027,621	1,920,000	2,000,000	0
NET INCOME (LOSS) before Operating Transfers	(10,316,201)	(1,229,963)	2,825,519	0
Operating Transfers (Schedule T)				
In	6,525,861	36,040		
Out	(1,900,369)	(902,142)	(916,744)	
Net Operating Transfers	4,625,492	(866,102)	(916,744)	0
NET INCOME (LOSS)	(5,690,709)	(2,096,065)	1,908,775	0

CITY OF LAS VEGAS

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME (LOSS)
FUND 600000 INTERNAL SERVICE FUNDS SUMMARY

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	12,954,102	31,246,559	29,410,198	
Cash Received from Internal Services Provided	191,760,163	167,157,850	178,418,581	
Cash Paid to Suppliers for Goods & Services	(49,182,475)	(48,327,690)	(59,331,158)	
Cash Paid to Employees for Services	(162,938,368)	(148,931,753)	(141,950,580)	
a. Net cash provided (used) by operating activities	(7,406,578)	1,144,966	6,547,041	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers In	6,525,861	36,040		
Operating Transfers Out	(1,900,369)	(902,142)	(916,744)	
Subsidies Paid to Other Governments	(2,027,621)	(1,920,000)	(2,000,000)	
b. Net cash provided (used) by noncapital financing activities	2,597,871	(2,786,102)	(2,916,744)	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from Sale of Fixed Assets	197,296	166,429	150,000	
Acquisition, Construction or Improvement of Capital Assets	(3,136,843)	(2,125,320)	(3,000,000)	
c. Net cash provided (used) by capital and related financing activities	(2,939,547)	(1,958,891)	(2,850,000)	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Sale of Investment Securities		500,000		
Interest and Dividends on Investments	348,996	755,837	940,563	
d. Net cash provided (used) in investing activities	348,996	1,255,837	940,563	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(7,399,258)	(2,344,190)	1,720,860	0
CASH AND CASH EQUIVALENTS AT JULY 1	72,679,297	65,280,039	62,935,849	0
CASH AND CASH EQUIVALENTS AT JUNE 30	65,280,039	62,935,849	64,656,709	0

CITY OF LAS VEGAS

Schedule F-2 - Statement of Cash Flows 600000 INTERNAL SERVICE FUNDS SUMMARY (Fund)

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PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
Public Safety:				
Charges for Labor & Materials	8,003			
Economic Development & Assistance:				
Charges for Labor & Materials	2,850,292	3,334,647	2,853,012	
Total Operating Revenue	2,858,295	3,334,647	2,853,012	0
OPERATING EXPENSE				
GENERAL GOVERNMENT				
Financial Administration:				
Services & Supplies	1,359	1,500	1,500	
PUBLIC SAFETY				
Police:				
Services & Supplies	12,761			
ECONOMIC DEVELOPMENT & ASSISTANCE				
ED&A Administration:				
Salaries & Wages	1,275,823	1,454,535	1,304,690	
Employee Benefits	899,039	1,105,447	927,640	
Services & Supplies	647,017	746,252	620,682	
Total Operating Expense	2,835,999	3,307,734	2,854,512	0
Operating Income or (Loss)	22,296	26,913	(1,500)	0
NONOPERATING REVENUES				
Interest Earnings	5,029	17,247	18,306	
Total Nonoperating Revenues	5,029	17,247	18,306	0
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	27,325	44,160	16,806	0
Operating Transfers (Schedule T)				
In				
Out	(28,488)			
Net Operating Transfers	(28,488)	0	0	0
NET INCOME (LOSS)	(1,163)	44,160	16,806	0

CITY OF LAS VEGAS

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME (LOSS)

FUND 601000 REIMBURSABLE EXPENSES ISF

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	8,003	3,334,647	2,853,012	
Cash Received from Internal Services Provided	2,874,321			
Cash Paid to Suppliers for Goods & Services	(652,497)	(747,752)	(622,182)	
Cash Paid to Employees for Services	(2,204,673)	(2,559,982)	(2,232,330)	
a. Net cash provided (used) by operating activities	25,154	26,913	(1,500)	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers Out	(28,488)			
b. Net cash provided (used) by noncapital financing activities	(28,488)	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided (used) by capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	5,987	17,247	18,306	
d. Net cash provided (used) in investing activities	5,987	17,247	18,306	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,653	44,160	16,806	0
CASH AND CASH EQUIVALENTS AT JULY 1	1,708,469	1,711,122	1,755,282	
CASH AND CASH EQUIVALENTS AT JUNE 30	1,711,122	1,755,282	1,772,088	0

CITY OF LAS VEGAS

Schedule F-2 - Statement of Cash Flows FUND 601000 REIMBURSABLE EXPENSES ISF (Fund)

PROPRIETARY FUND	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15		
			TENTATIVE APPROVED	FINAL APPROVED	
OPERATING REVENUE					
CHARGES FOR SERVICES					
Public Safety:					
Fire Alarm Services-Las Vegas	3,817,950	3,950,000	4,479,000		
Fire Alarm Services-Clark County	4,023,895	4,343,416	4,925,227		
Fire Alarm Services-North Las Vegas	756,486	764,760	867,200		
Fire Alarm Services-Laughlin	84,954	85,818	97,313		
Fire Alarm Services-Moapa Valley District	21,050	21,156	23,990		
MISCELLANEOUS					
Other Fees, Charges & Reimbursements	21,172	516			
Total Operating Revenue	8,725,507	9,165,666	10,392,730		0
OPERATING EXPENSE					
PUBLIC SAFETY					
Fire Communications:					
Salaries & Wages	4,341,732	4,463,520	4,539,120		
Employee Benefits	2,636,975	2,674,544	3,093,070		
Services & Supplies	1,887,855	2,118,838	2,602,223		
Depreciation/Amortization	34,086	34,085	34,085		
Total Operating Expense	8,900,648	9,290,987	10,268,498		0
Operating Income or (Loss)	(175,141)	(125,321)	124,232		0
NONOPERATING REVENUES					
Interest Earnings	(9,787)	10,956	11,628		
Total Nonoperating Revenues	(9,787)	10,956	11,628		0
NONOPERATING EXPENSES					
Total Nonoperating Expenses	0	0	0		0
NET INCOME (LOSS) before Operating Transfers	(184,928)	(114,365)	135,860		0
Operating Transfers (Schedule T)					
In					
Out					
Net Operating Transfers	0	0	0		0
NET INCOME (LOSS)	(184,928)	(114,365)	135,860		0

CITY OF LAS VEGAS

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME (LOSS)
FUND 602000 FIRE COMMUNICATIONS ISF

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	5,792,726	5,215,666	5,913,730	
Cash Received from Internal Services Provided	3,817,950	3,950,000	4,479,000	
Cash Paid to Suppliers for Goods & Services	(1,890,307)	(2,118,838)	(2,602,223)	
Cash Paid to Employees for Services	(7,023,555)	(7,138,064)	(7,632,190)	
a. Net cash provided (used) by operating activities	696,814	(91,236)	158,317	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided (used) by noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided (used) by capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	(12,672)	10,956	11,628	
d. Net cash provided (used) in investing activities	(12,672)	10,956	11,628	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	684,142	(80,280)	169,945	0
CASH AND CASH EQUIVALENTS AT JULY 1	1,544,249	2,228,391	2,148,111	
CASH AND CASH EQUIVALENTS AT JUNE 30	2,228,391	2,148,111	2,318,056	0

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
General Government:				
Charges for Labor & Materials	1,136,192	1,175,144	1,100,000	
Total Operating Revenue	1,136,192	1,175,144	1,100,000	0
OPERATING EXPENSE				
GENERAL GOVERNMENT				
Other:				
Salaries & Wages	167,100	120,175	157,310	
Employee Benefits	96,984	86,485	113,270	
Services & Supplies	767,915	749,159	741,047	
Cost of Stores Issued	66,004	65,013	50,000	
Depreciation/Amortization	44,942	49,537	50,000	
Total Operating Expense	1,142,945	1,070,369	1,111,627	0
Operating Income or (Loss)	(6,753)	104,775	(11,627)	0
NONOPERATING REVENUES				
Interest Earnings	370	1,586	1,692	
Gain (Loss) on Sale of Assets	5,800			
Total Nonoperating Revenues	6,170	1,586	1,692	0
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	(583)	106,361	(9,935)	0
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	(583)	106,361	(9,935)	0

CITY OF LAS VEGAS

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME (LOSS)
FUND 603000 PRINT MEDIA ISF

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	7,391			
Cash Received from Internal Services Provided	1,107,271	1,175,144	1,100,000	
Cash Paid to Suppliers for Goods & Services	(801,685)	(814,172)	(791,047)	
Cash Paid to Employees for Services	(278,249)	(206,660)	(270,580)	
a. Net cash provided (used) by operating activities	34,728	154,312	38,373	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided (used) by noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from Sale of Fixed Assets	16,556			
Acquisition, Construction or Improvement of Capital Assets	(42,710)			
c. Net cash provided (used) by capital and related financing activities	(26,154)	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	381	1,586	1,692	
d. Net cash provided (used) in investing activities	381	1,586	1,692	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	8,955	155,898	40,065	0
CASH AND CASH EQUIVALENTS AT JULY 1	99,115	108,070	263,968	
CASH AND CASH EQUIVALENTS AT JUNE 30	108,070	263,968	304,033	0

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
General Government:				
Charges for Labor & Materials	427,613	39,602	40,000	
Charges for Equipment Use	5,295,013	7,428,078	9,370,000	
Charges for Equipment Replacement	742,078			
MISCELLANEOUS				
Other Fees, Charges & Reimbursements	844	248	250	
Total Operating Revenue	6,465,548	7,467,928	9,410,250	0
OPERATING EXPENSE				
GENERAL GOVERNMENT				
Other:				
Salaries & Wages	919,102	1,075,906	2,262,170	
Employee Benefits	627,094	757,435	1,586,300	
Services & Supplies	6,045,372	8,415,722	5,914,083	
Cost of Stores Issued	370,263	568,180	400,000	
Depreciation/Amortization	169,372	231,860	200,000	
Total Operating Expense	8,131,203	11,049,103	10,362,553	0
Operating Income or (Loss)	(1,665,655)	(3,581,175)	(952,303)	0
NONOPERATING REVENUES				
Interest Earnings	13,776	48,558	51,820	
Capital Contributions	85,256			
Total Nonoperating Revenues	99,032	48,558	51,820	0
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	(1,566,623)	(3,532,617)	(900,483)	0
Operating Transfers (Schedule T)				
In	752,373	2,797		
Out				
Net Operating Transfers	752,373	2,797	0	0
NET INCOME (LOSS)	(814,250)	(3,529,820)	(900,483)	0

CITY OF LAS VEGAS

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME (LOSS)
FUND 604000 COMPUTER SERVICES ISF

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Internal Services Provided	6,441,788	7,467,928	9,410,250	
Cash Paid to Suppliers for Goods & Services	(6,501,935)	(8,983,902)	(6,314,083)	
Cash Paid to Employees for Services	(1,472,263)	(1,833,341)	(3,848,470)	
a. Net cash provided (used) by operating activities	(1,532,410)	(3,349,315)	(752,303)	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers In	752,373	2,797		
b. Net cash provided (used) by noncapital financing activities	752,373	2,797	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, Construction or Improvement of Capital Assets	(272,079)	(255,767)		
c. Net cash provided (used) by capital and related financing activities	(272,079)	(255,767)	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	22,798	48,558	51,820	
d. Net cash provided (used) in investing activities	22,798	48,558	51,820	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(1,029,318)	(3,553,727)	(700,483)	0
CASH AND CASH EQUIVALENTS AT JULY 1	6,597,508	5,568,190	2,014,463	
CASH AND CASH EQUIVALENTS AT JUNE 30	5,568,190	2,014,463	1,313,980	0

CITY OF LAS VEGAS

Schedule F-2 - Statement of Cash Flows FUND 604000 COMPUTER SERVICES ISF (Fund)

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
General Government:				
Charges for Equipment Use	1,319,401			
Total Operating Revenue	1,319,401	0	0	0
OPERATING EXPENSE				
GENERAL GOVERNMENT				
Other:				
Salaries & Wages	174,853			
Employee Benefits	109,030			
Services & Supplies	996,261			
Depreciation/Amortization	31,260			
Total Operating Expense	1,311,404	0	0	0
Operating Income or (Loss)	7,997	0	0	0
NONOPERATING REVENUES				
Interest Earnings	1,282			
Gain (Loss) on Sale of Assets	(85,256)			
Total Nonoperating Revenues	(83,974)	0	0	0
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	(75,977)	0	0	0
Operating Transfers (Schedule T)				
In				
Out	(252,373)	(2,797)		
Net Operating Transfers	(252,373)	(2,797)	0	0
NET INCOME (LOSS)	(328,350)	(2,797)	0	0

CITY OF LAS VEGAS

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME (LOSS)
FUND 605000 COMMUNICATIONS ISF

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Internal Services Provided	1,319,401			
Cash Paid to Suppliers for Goods & Services	(1,051,826)			
Cash Paid to Employees for Services	(346,375)			
a. Net cash provided (used) by operating activities	(78,800)	0	0	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers Out	(252,373)	(2,797)		
b. Net cash provided (used) by noncapital financing activities	(252,373)	(2,797)	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided (used) by capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	2,366			
d. Net cash provided (used) in investing activities	2,366	0	0	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(328,807)	(2,797)	0	0
CASH AND CASH EQUIVALENTS AT JULY 1	331,604	2,797	0	
CASH AND CASH EQUIVALENTS AT JUNE 30	2,797	0	0	0

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
General Government:				
Charges for Labor & Materials	2,540,781	2,400,735	3,608,000	
Charges for Equipment Use	5,422,977	5,221,246	5,541,587	
Charges for Capital Recovery	2,166,373	2,000,797	4,543,244	
Miscellaneous Fees & Charges	6,000			
MISCELLANEOUS				
Other Fees, Charges & Reimbursements	46,514	0		
Total Operating Revenue	10,182,645	9,622,778	13,692,831	0
OPERATING EXPENSE				
GENERAL GOVERNMENT				
Other:				
Salaries & Wages	1,469,346	1,433,991	1,515,050	
Employee Benefits	961,273	1,031,188	1,045,460	
Services & Supplies	1,054,393	1,816,952	926,031	
Cost of Stores Issued	3,225,716	4,014,241	3,929,793	
Depreciation/Amortization	1,969,150	1,061,713	2,528,000	
Total Operating Expense	8,679,878	9,358,085	9,944,334	0
Operating Income or (Loss)	1,502,767	264,693	3,748,497	0
NONOPERATING REVENUES				
Interest Earnings	24,391	53,800	57,414	
Gain (Loss) on Sale of Assets	175,295	166,429	150,000	
Total Nonoperating Revenues	199,686	220,229	207,414	0
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	1,702,453	484,922	3,955,911	0
Operating Transfers (Schedule T)				
In		33,243		
Out				
Net Operating Transfers	0	33,243	0	0
NET INCOME (LOSS)	1,702,453	518,165	3,955,911	0

CITY OF LAS VEGAS

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME (LOSS)
FUND 606000 AUTOMOTIVE OPERATIONS ISF

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	129,772			
Cash Received from Internal Services Provided	10,060,917	9,622,778	13,692,831	
Cash Paid to Suppliers for Goods & Services	(4,096,677)	(5,831,193)	(4,855,824)	
Cash Paid to Employees for Services	(2,521,964)	(2,465,179)	(2,560,510)	
a. Net cash provided (used) by operating activities	3,572,048	1,326,406	6,276,497	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers In		33,243		
b. Net cash provided (used) by noncapital financing activities	0	33,243	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from Sale of Fixed Assets	180,740	166,429	150,000	
Acquisition, Construction or Improvement of Capital Assets	(2,790,991)	(1,869,553)	(3,000,000)	
c. Net cash provided (used) by capital and related financing activities	(2,610,251)	(1,703,124)	(2,850,000)	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	27,344	53,800	57,414	
d. Net cash provided (used) in investing activities	27,344	53,800	57,414	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	989,141	(289,675)	3,483,911	0
CASH AND CASH EQUIVALENTS AT JULY 1	8,788,263	9,777,404	9,487,729	
CASH AND CASH EQUIVALENTS AT JUNE 30	9,777,404	9,487,729	12,971,640	0

CITY OF LAS VEGAS

Schedule F-2 - Statement of Cash Flows FUND 606000 AUTOMOTIVE OPERATIONS ISF (Fund)

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
General Government:				
Charges for Insurance-Employer	16,154,951	10,778,000	10,000,000	
Charges for Insurance-Employee	2,683,927	40,000		
Charges for Insurance-Nonemployee	1,516,140	1,545,000	1,725,000	
Benefit Cost Allocation	128,639,392	133,243,000	138,685,000	
MISCELLANEOUS				
Other Fees, Charges & Reimbursements	4,258	1,200	1,500	
Total Operating Revenue	148,998,668	145,607,200	150,411,500	0
OPERATING EXPENSE				
GENERAL GOVERNMENT				
Financial Administration:				
Salaries & Wages	37,978,467	37,262,600	38,455,440	
Employee Benefits	102,958,511	89,827,100	78,545,820	
Services & Supplies	1,175,281	1,132,240	774,220	
Insurance Claims	14,851,654	3,200,000	4,640,000	
Insurance Premiums	3,293,929	11,100,000	26,600,000	
Total Operating Expense	160,257,842	142,521,940	149,015,480	0
Operating Income or (Loss)	(11,259,174)	3,085,260	1,396,020	0
NONOPERATING REVENUES				
Interest Earnings	90,979	523,000	695,000	
Total Nonoperating Revenues	90,979	523,000	695,000	0
NONOPERATING EXPENSES				
Contributions to Other Governments	2,027,621	1,920,000	2,000,000	
Total Nonoperating Expenses	2,027,621	1,920,000	2,000,000	0
NET INCOME (LOSS) before Operating Transfers	(13,195,816)	1,688,260	91,020	0
Operating Transfers (Schedule T)				
In	5,745,000			
Out				
Net Operating Transfers	5,745,000	0	0	0
NET INCOME (LOSS)	(7,450,816)	1,688,260	91,020	0

CITY OF LAS VEGAS

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME (LOSS)
FUND 608000 EMPLOYEE BENEFIT ISF

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	6,286,274	1,586,200	1,725,000	
Cash Received from Internal Services Provided	144,794,343	144,021,000	148,686,500	
Cash Paid to Suppliers for Goods & Services	(22,274,147)	(15,432,240)	(32,014,220)	
Cash Paid to Employees for Services	(140,986,732)	(127,089,700)	(117,001,260)	
a. Net cash provided (used) by operating activities	(12,180,262)	3,085,260	1,396,020	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers In	5,745,000			
Subsidies Paid to Other Governments	(2,027,621)	(1,920,000)	(2,000,000)	
b. Net cash provided (used) by noncapital financing activities	3,717,379	(1,920,000)	(2,000,000)	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided (used) by capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	236,461	523,000	695,000	
d. Net cash provided (used) in investing activities	236,461	523,000	695,000	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(8,226,422)	1,688,260	91,020	0
CASH AND CASH EQUIVALENTS AT JULY 1	48,863,095	40,636,673	42,324,933	
CASH AND CASH EQUIVALENTS AT JUNE 30	40,636,673	42,324,933	42,415,953	0

CITY OF LAS VEGAS
Schedule F-2 - Statement of Cash Flows FUND 608000 EMPLOYEE BENEFIT ISF (Fund)

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
General Government:				
Charges for Labor & Materials	409,100	614,200	550,000	
Charges for Equipment Use	40,087	34,000	30,000	
Charges for Insurance	1,565,661	921,000	1,050,000	
Total Operating Revenue	2,014,848	1,569,200	1,630,000	0
OPERATING EXPENSE				
GENERAL GOVERNMENT				
Financial Administration:				
Salaries & Wages	325,165	261,400	346,690	
Employee Benefits	212,712	173,200	210,060	
Services & Supplies	353,051	392,100	404,380	
Insurance Claims	667,377	705,200	829,580	
Insurance Premiums	311,162	588,900	359,000	
Total Operating Expense	1,869,467	2,120,800	2,149,710	0
Operating Income or (Loss)	145,381	(551,600)	(519,710)	0
NONOPERATING REVENUES				
Interest Earnings	(44,354)	55,100	56,050	
Total Nonoperating Revenues	(44,354)	55,100	56,050	0
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	101,027	(496,500)	(463,660)	0
Operating Transfers (Schedule T)				
In				
Out	(745,000)			
Net Operating Transfers	(745,000)	0	0	0
NET INCOME (LOSS)	(643,973)	(496,500)	(463,660)	0

CITY OF LAS VEGAS

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME (LOSS)
FUND 610000 LIABILITY INSURANCE & PROPERTY DAMAGE ISF

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	334,061	648,200	580,000	
Cash Received from Internal Services Provided	1,565,661	921,000	1,050,000	
Cash Paid to Suppliers for Goods & Services	(1,866,800)	(1,686,200)	(1,592,960)	
Cash Paid to Employees for Services	(534,102)	(434,600)	(556,750)	
a. Net cash provided (used) by operating activities	(501,180)	(551,600)	(519,710)	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers Out	(745,000)			
b. Net cash provided (used) by noncapital financing activities	(745,000)	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided (used) by capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Sale of Investment Securities		500,000		
Interest and Dividends on Investments	72,928	55,100	56,050	
d. Net cash provided (used) in investing activities	72,928	555,100	56,050	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(1,173,252)	3,500	(463,660)	0
CASH AND CASH EQUIVALENTS AT JULY 1	1,648,033	474,781	478,281	
CASH AND CASH EQUIVALENTS AT JUNE 30	474,781	478,281	14,621	0

CITY OF LAS VEGAS
Schedule F-2 - Statement of Cash Flows FUND 610000 LIABILITY INSURANCE
& PROPERTY DAMAGE ISF (Fund)

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
General Government:				
Charges for Labor & Materials	19,778,511	20,102,248	18,000,000	
MISCELLANEOUS				
Rentals	393,465	359,598	338,456	
Total Operating Revenue	20,171,976	20,461,846	18,338,456	0
OPERATING EXPENSE				
GENERAL GOVERNMENT				
Other:				
Salaries & Wages	4,402,543	4,172,330	4,563,050	
Employee Benefits	2,964,190	3,031,897	3,285,440	
Services & Supplies	9,917,464	12,702,666	10,526,619	
Depreciation/Amortization	8,955	10,727	12,000	
Total Operating Expense	17,293,152	19,917,620	18,387,109	0
Operating Income or (Loss)	2,878,824	544,226	(48,653)	0
NONOPERATING REVENUES				
Interest Earnings	(1,903)	45,590	48,653	
Total Nonoperating Revenues	(1,903)	45,590	48,653	0
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	2,876,921	589,816	0	0
Operating Transfers (Schedule T)				
In	28,488			
Out	(874,508)	(899,345)	(916,744)	
Net Operating Transfers	(846,020)	(899,345)	(916,744)	0
NET INCOME (LOSS)	2,030,901	(309,529)	(916,744)	0

CITY OF LAS VEGAS

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME (LOSS)
FUND 613000 CITY FACILITIES ISF

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	395,875	20,461,846	18,338,456	
Cash Received from Internal Services Provided	19,778,511			
Cash Paid to Suppliers for Goods & Services	(10,046,601)	(12,713,393)	(10,538,619)	
Cash Paid to Employees for Services	(7,570,455)	(7,204,227)	(7,848,490)	
a. Net cash provided (used) by operating activities	2,557,330	544,226	(48,653)	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers In	28,488			
Operating Transfers Out	(874,508)	(899,345)	(916,744)	
b. Net cash provided (used) by noncapital financing activities	(846,020)	(899,345)	(916,744)	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, Construction or Improvement of Capital Assets	(31,063)			
c. Net cash provided (used) by capital and related financing activities	(31,063)	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	(6,597)	45,590	48,653	
d. Net cash provided (used) in investing activities	(6,597)	45,590	48,653	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,673,650	(309,529)	(916,744)	0
CASH AND CASH EQUIVALENTS AT JULY 1	3,098,961	4,772,611	4,463,082	
CASH AND CASH EQUIVALENTS AT JUNE 30	4,772,611	4,463,082	3,546,338	0

CITY OF LAS VEGAS
Schedule F-2 - Statement of Cash Flows FUND 613000 CITY FACILITIES ISF (Fund)

- * - TYPE
- 1 - General Obligation Bonds
 - 2 - General Obligation Revenue Supported Bonds
 - 3 - General Obligation Special Assessment Bonds
 - 4 - Revenue Bonds
 - 5 - Medium-Term Financing
 - 6 - Medium-Term Financing-Lease Purchase
 - 7 - Capital Leases
 - 8 - Special Assessment Bonds
 - 9 - Mortgages
 - 10 - Other (Specify Type)
 - 11 - Proposed (Specify Type)

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/14	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2015		(11) (9) + (10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FREMONT STREET EXPERIENCE REFUNDING BONDS	2	4 YRS	4,020,000	05/01/12	07/01/15	2.00%	2,735,000	41,300	1,340,000	1,381,300
VARIOUS PURPOSE REFUNDING BONDS SERIES 2005B	2	14 YRS	21,295,000	07/01/05	06/01/19	3.00-5.00%	9,675,000	483,750	2,245,000	2,728,750
VARIOUS PURPOSE REFUNDING BONDS SERIES 2006A	2	18 YRS	18,000,000	05/31/06	05/01/24	5.625-5.90%	12,390,000	722,466	1,005,000	1,727,466
VARIOUS PURPOSE SERIES 2006B	2	30 YRS	50,745,000	05/18/06	06/01/36	4.00-5.00%	49,580,000	2,378,963	1,215,000	3,593,963
VARIOUS PURPOSE REF SERIES 2013 (variable rate bonds)	2	23 YRS	30,025,000	07/31/13	06/01/36	Daily Rate	29,300,000	168,000	760,000	928,000
PERFORMING ARTS CENTER BONDS Series 2009	2	30 YRS	101,220,000	04/01/09	04/01/39	5.00-7.00%	96,305,000	5,612,569	1,810,000	7,422,569
Subtotal General Obligation Revenue Supported Bonds			225,305,000				199,985,000	9,407,048	8,375,000	17,782,048
RECREATION BONDS SERIES 2004C	5	10 YRS	20,000,000	09/01/04	10/01/14	3.00-4.00%	2,295,000	45,900	2,295,000	2,340,900
CULTURAL / STUPAK COMMUNITY CENTER	5	10 YRS	12,500,000	11/01/07	11/01/17	4.00-4.25%	5,615,000	201,925	1,320,000	1,521,925
PUBLIC SAFETY BONDS	5	10 YRS	10,000,000	11/01/07	11/01/17	4.00-4.25%	4,480,000	161,075	1,055,000	1,216,075
MEDIUM TERM MAIN ST PARKING GARAGE BONDS	5	10 YRS	15,000,000	10/01/09	10/01/19	2.00-4.00%	10,470,000	362,175	1,595,000	1,957,175
MEDIUM TERM BONDS Series 2011A	5	10 YRS	27,590,000	12/01/11	12/01/21	2.00-5.00%	22,875,000	708,937	2,525,000	3,233,937
MEDIUM TERM BONDS Series 2011B (Taxable) Westside Sch	5	8 YRS	3,545,000	12/01/11	12/01/19	2.50-3.50%	2,735,000	74,510	425,000	499,510
MEDIUM TERM BONDS F STREET	5	10 YRS	8,115,000	05/01/12	05/01/22	2.00-3.00%	6,620,000	154,250	770,000	924,250
MEDIUM TERM Animal Shelter Bonds	11	10 YRS	12,000,000	08/01/14	08/01/24	2.00-3.00%				0
Subtotal Medium-Term Financing			108,750,000				55,090,000	1,708,772	9,985,000	11,693,772
SANITATION EF:										
SANITARY SEWER REFUNDING BONDS 2004	2	14 YRS	21,050,000	09/09/04	11/01/17	3.00-4.00%	10,220,000	360,700	2,405,000	2,765,700
SANITARY SEWER REFUNDING BONDS 2006A	2	15 YRS	31,920,000	03/15/06	04/01/21	4.00-5.00%	23,780,000	1,091,525	2,935,000	4,026,525
SANITARY SEWER BONDS 2015	11	20 YRS	50,000,000	01/15/15	01/15/35	3.00-4.00%		750,000		750,000
Subtotal General Obligation Revenue Supported Bonds			102,970,000				34,000,000	2,202,225	5,340,000	7,542,225
SUBTOTAL			437,025,000				289,075,000	13,318,045	23,700,000	37,018,045

- * - TYPE
- 1 - General Obligation Bonds
 - 2 - General Obligation Revenue Supported Bonds
 - 3 - General Obligation Special Assessment Bonds
 - 4 - Revenue Bonds
 - 5 - Medium-Term Financing
 - 6 - Medium-Term Financing-Lease Purchase
 - 7 - Capital Leases
 - 8 - Special Assessment Bonds
 - 9 - Mortgages
 - 10 - Other (Specify Type)
 - 11 - Proposed (Specify Type)

**ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS**

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/14	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2015		(11) (9) + (10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
<u>MUNICIPAL GOLF COURSE EE:</u> GOLF COURSE BONDS Subtotal General Obligation Revenue Supported Bonds	2	10 YRS	8,230,000 8,230,000	05/01/12	06/01/22	2.00-3.250%	6,750,000 6,750,000	164,200 164,200	775,000 775,000	939,200 939,200
<u>SPECIAL ASSESSMENT CPF:</u> SPECIAL ASSESSMENT BONDS 1463, 1470 SPECIAL ASSESSMENT BONDS 1481 SPECIAL ASSESSMENT BANK LOAN 1487 & 1503 SPECIAL ASSESSMENT BONDS 1506 SPECIAL ASSESSMENT BANK LOAN 1493 SPECIAL ASSESSMENT BONDS 1490 SPECIAL ASSESSMENT BONDS 1507 Subtotal Special Assessment Bonds	8 8 8 8 8 8 8	20 YRS 20 YRS 10 YRS 10 YRS 10 YRS 10 YRS 20 YRS	4,245,000 1,975,000 818,000 1,724,000 444,000 320,000 2,000,000 11,526,000	12/01/02 07/01/04 03/17/06 06/01/07 06/01/07 07/01/07 09/01/12	12/01/22 06/01/24 12/01/15 06/01/27 06/01/17 06/01/17 09/01/32	3.625-5.00% 3.25-4.875% 4.04% 4.32% 4.13% 4.53% 2.0-2.50%	1,400,000 805,000 153,000 1,282,000 50,000 75,000 1,576,990 5,341,990	64,345 36,361 4,303 55,382 1,733 3,394 72,633 238,151	125,000 85,000 83,000 75,000 16,000 24,000 60,115 468,115	189,345 121,361 87,303 130,382 17,733 27,394 132,748 706,266
Other: <u>INSTALLMENT PURCHASE:</u> NEW CLEAN RENEWABLE ENERGY SERIES 2010 QUALIFIED ENERGY CONSERVATION SERIES 2010	10 10	15 YRS 15 YRS	4,974,000 5,874,300	05/01/11 05/01/11	05/01/26 05/01/26	6.00% 6.00%	4,117,612 4,862,513	249,939 295,154	298,643 352,669	548,582 647,823
<u>CERTIFICATES OF PARTICIPATION (COP):</u> COP TAX-EXEMPT CITY HALL PROJECT SERIES 2009A COP TAXABLE CITY HALL PROJECT SERIES 2009A Subtotal OTHER	10 10	10 YRS 30 YRS	13,770,000 174,500,000 199,118,300	12/17/09 12/17/09	09/01/19 09/01/39	4.0-5.00% 6.084-7.050%	13,770,000 174,500,000 197,250,125	687,900 13,194,462 14,427,455	15,000 15,000 666,312	702,900 13,194,462 15,093,767
TOTAL ALL DEBT SERVICE			655,899,300				498,417,115	28,147,851	25,609,427	53,757,278

Transfer Schedule for Fiscal Year 2014-2015

		TRANSFERS IN			TRANSFERS OUT				
FUND TYPE	TO FUND	PG	FROM FUND	PG	AMOUNT	PG	AMOUNT		
GENERAL FUND	General Fund	11	Multipurpose SRF Fire Safety Initiative SRF	35 54	107,280 9,552,700	24	Debt Service Fund Municipal Golf Course EF	83 89	17,500,000 1,200,000
SUBTOTAL					9,659,980				18,700,000
SPECIAL REVENUE FUNDS	SID Administration SRF	41	Special Assessments CPF	78	369,658	35	General Fund Debt Service Fund Parks & Leisure Actv CPF Debt Service Fund Debt Service Fund Special Assessments CPF Public Works CPF Public Works CPF Debt Service Fund General Fund Debt Service Fund	11 83 71 83 83 77 67 67 83 11 83	107,280 7,422,569 3,929,000 2,340,900 1,381,300 350,000 2,000,000 1,200,000 1,521,925 9,552,700 2,407,300
SUBTOTAL					369,658				32,212,974

CITY OF LAS VEGAS

Schedule T - Transfer Reconciliation (Operating and Residual Equity)
Tentative Approved Budget Year Ending 06/30/15

Transfer Schedule for Fiscal Year 2014-2015

FUND TYPE	TRANSFERS IN				TRANSFERS OUT				
	TO FUND	PG	FROM FUND	PG	FROM FUND	PG	TO FUND	PG	AMOUNT
ENTERPRISE FUNDS	Municipal Golf Course EF	89	General Fund	24	Municipal Parking EF	93	Debt Service Fund	83	1,957,175
SUBTOTAL									1,200,000
INTERNAL SERVICE FUNDS					City Facilities ISF	115	Debt Service	83	916,744
SUBTOTAL									916,744
RESIDUAL EQUITY TRANSFERS									
SUBTOTAL									
TOTAL TRANSFERS									56,833,935

CITY OF LAS VEGAS

Schedule T - Transfer Reconciliation (Operating and Residual Equity)
 Tentative Approved Budget Year Ending 06/30/15

LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

Nevada Legislature: 78th Session; February 2, 2015 to June 1, 2015

1 Activity: _____ Lobbying _____	
2 Funding Source: _____ General Fund _____	
3 Transportation	\$ _____ 5,000
4 Lodging and meals	\$ _____ 10,000
5 Salaries and Wages	\$ _____ 87,000
6 Compensation to lobbyists	\$ _____
7 Entertainment	\$ _____
8 Supplies, equipment & facilities; other personnel and services spent in Carson City	\$ _____ 165,000
Total	\$ _____ 267,000

Entity: City of Las Vegas

Budget Fiscal Year 2014-2015

Lobbying Expense Estimate, Page 1 of 1

**Schedule of Existing Contracts
Budget Year 2014-2015**

Local Government: City of Las Vegas
Contact: Venetta Appleyard
E-mail Address: vappleyard@lasvegasnevada.gov
Daytime Telephone: (702) 229-6321

Total Number of Privatization Contracts: 2

TENTATIVE

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditures FY 2014-15	Proposed Expenditures FY 2015-16	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:	
1	YMCA	1/7/2000	1/21/2018	18 years	0	0	Coordinator	8	\$ 13.48	Operation of two recreation centers - the city of Las Vegas does not expend funds for these contracts for the services provided by the contractor	
2	YMCA	4/4/2007	4/3/2017	10 years	0	0	Counselor	59	\$ 8.72		
					0	0	Front Desk	10	\$ 10.24		
					0	0	Instructor	109	\$ 11.96		
					0	0	Lifeguard	58	\$ 9.06		
					0	0	Maintenance	4	\$ 14.56		
					0	0	Manager	2	\$ 50.02		
					0	0	Marketing	2	\$ 19.20		
					0	0	Office Support	4	\$ 13.78		
					0	0	Professional	5	\$ 20.54		
					0	0	Supervisor	4	\$ 10.54		
Total Proposed Expenditures											

**Reconciliation of Tentative Budget to
Comprehensive Annual Financial Report (CAFR)
Fiscal Year Ended June 30, 2015**

	6/30/2013 CAFR	Fiscal Year 2015 Tentative Budget Actual Prior Year	Difference
General Fund:			
Revenues	\$ 462,384,484	\$ 460,384,484	\$ 2,000,000
Other Financing Sources	10,822,797	10,822,797	
Expenditures	(440,620,191)	(443,120,191)	2,500,000
Other Financing Uses	<u>(22,680,000)</u>	<u>(18,180,000)</u>	<u>(4,500,000)</u>
	9,907,090	9,907,090	0
Beginning Fund Balance	99,582,495	99,582,495	
Prior Period Adjustment	<u>(2,506,770)</u>	<u>(2,506,770)</u>	
Ending Fund Balance	<u>\$ 106,982,815</u>	<u>\$ 106,982,815</u>	<u>\$ 0</u>
Multipurpose Special Revenue Fund:			
Revenues	\$ 21,273,453	\$ 21,273,453	\$ 0
Other Financing Sources	80,000	80,000	
Expenditures	(11,440,272)	(14,298,839)	2,858,567
Other Financing Uses	<u>(10,282,486)</u>	<u>(7,423,919)</u>	<u>(2,858,567)</u>
	(369,305)	(369,305)	0
Beginning Fund Balance	10,735,626	10,735,626	
Prior Period Adjustment	<u>(16,021)</u>	<u>(16,021)</u>	
Ending Fund Balance	<u>\$ 10,350,300</u>	<u>\$ 10,350,300</u>	<u>\$ 0</u>
Housing Program Special Revenue Fund:			
Revenues	\$ 11,629,273	\$ 13,970,524	\$ (2,341,251)
Other Financing Sources	2,341,251		2,341,251
Expenditures	(14,474,917)	(14,758,767)	283,850
Other Financing Uses	<u>(283,850)</u>		<u>(283,850)</u>
	(788,243)	(788,243)	0
Beginning Fund Balance	15,101,710	15,101,710	
Prior Period Adjustment	<u>(7,670)</u>	<u>(7,670)</u>	
Ending Fund Balance	<u>\$ 14,305,797</u>	<u>\$ 14,305,797</u>	<u>\$ 0</u>
Debt Service Fund:			
Revenues	\$ 5,608,735	\$ 6,423,735	\$ (815,000)
Other Financing Sources	69,824,129	69,009,129	815,000
Expenditures	<u>(48,002,985)</u>	<u>(48,002,985)</u>	
	27,429,879	27,429,879	0
Beginning Fund Balance	2,481,088	2,481,088	
Ending Fund Balance	<u>\$ 29,910,967</u>	<u>\$ 29,910,967</u>	<u>\$ 0</u>

The City of Las Vegas CAFR accounts for the City of Las Vegas Redevelopment Agency as a component unit. Therefore, certain items treated as intergovernmental transactions in the Budget are reclassified as interfund transaction for CAFR presentation.

**City of Las Vegas
Tentative Budget Fiscal Year 2015
Combined Tax Rate Calculation**

Overlapping Entity	Operating Rate	Debt Rate	Total Rate
City of Las Vegas	0.6765		0.6765
Clark County	0.6262	0.0129	0.6391
Las Vegas/Clark County Library District	0.0942		0.0942
Clark County School District	0.7500	0.5534	1.3034
City of Las Vegas Fire Safety Initiative	0.0950		0.0950
State of Nevada			
General	0.1700		0.1700
State Accident Indigent	0.0150		0.0150
Las Vegas Metro Police Manpower	0.2800		0.2800
Las Vegas Metro Police 911 System	0.0050		0.0050
Las Vegas Artesian Basin	0.0017		0.0017
Combined Tax Rate	2.7136	0.5663	3.2799