CITY OF LAS VEGAS

FY 2013

TENTATIVE BUDGET

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 12, 2012

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, 2013.

This budget contains two funds requiring property tax revenues totaling $87,955,000.

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 25 governmental funds with estimated expenditures of $876,609,199 and 13 proprietary funds with estimated expenses of $328,458,399.

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

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 12, 2012

APPROVED BY THE GOVERNING BOARD:

SCHEDULED PUBLIC HEARING

Date and Time May 15, 2012, 2:00 p.m. **Publication Date** May 7, 2012

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 2013 TENTATIVE BUDGET

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LAS VEGAS
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CITY MANAGER

April 12, 2012

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) 2013. This document represents the city's proposed spending plan and has been prepared in conformance with Chapter 354 of the Nevada Revised Statutes.

The local economy continues to experience significant economic distress as a result of the recent recession, but growing employment levels and sustained improvement in tourism and gaming sectors offer signs of recovery. After 50 consecutive months of year-over-year employment declines, Las Vegas has seen five straight months of growth through January 2012. The 13 percent unemployment rate in December 2011 remained well above the national average of 8.3 percent, but was considerably improved from a rate of 15.6 percent one year earlier.

Employment growth has been supported by a slow, but steady, recovery in tourism, with a four percent increase in visitor volume from 2011. Gaming revenues, hotel occupancy, and taxable sales have seen similar improvements, resulting in growing revenues. Consolidated tax revenues, made up primarily of sales tax, increased by three percent in fiscal 2011 and appear likely to increase by a further five percent in 2012. While tourism and gaming remain vulnerable to reductions in consumer spending, this positive trend in the region's dominant industry is encouraging.

Tourism and gaming improvements have yet to positively impact the local housing market, which faces a sixth consecutive year of home value declines. Home prices have fallen more than 60 percent from peak values and are now approaching 1997 levels. Foreclosure re-sales continue to account for more than half of all home sales. The collapse of the Las Vegas housing sector has contributed to a loss of approximately half of the City's taxable assessed value since 2009. Property tax revenues have been similarly affected, with preliminary estimates for fiscal 2013 approximately 30 percent below 2009 levels.

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For the first time in three years we are bringing in a budget that isn't looking for cuts or reductions. This is due in large part to the sacrifices we have made in responding to the economic downturn and our dedication to strong financial management. The FY 2013 Tentative Budget contemplates reallocating more than $38 million of reserves (about eight percent of operating expenses) toward one-time projects to address needed investment and repairs of infrastructure and debt retirement. The unassigned fund balances were originally created by delaying or cancelling capital projects and reallocating those funds into the Revenue Stabilization Fund. Under the new accounting rules for reporting fund balances, our balances for the last three years of the recession have been hovering very close to 30 percent of operating expenses. Returning those fund balances to the capital project fund and the debt service fund to retire debt should be viewed as a healthy sign.

This year's budget is relatively flat and allows us to start the process of restoring some of a few strategically targeted areas we have had to cut over the last three years. Some of the restorations include:

- Increased coverage for Animal Control
- Enhancing support for our specialty courts
- Enhancing before and after school programming for youth
- Restoring weekend clean-up crews for city parks
- Rewarding employee performance and restoration of contractual increases for CEA bargaining unit employees
- Further investing in organizational development and training, and establishing a partnership in this area with the College of Southern Nevada

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. Tentatively, 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.

Strategic Plan

The Strategic Plan, adopted by the Council, sets the city's vision, mission, goals, objectives, and strategies. The plan reflects the city's commitment to provide services that enhance the quality of life for its citizens and visitors while ensuring fiscal integrity and smart growth. Strategic Planning is the cornerstone of the budget preparation process, and is used to create focus, consistency and purpose for city organizations. City Council has adopted six priorities:

- Thriving and Sustainable Business Community
- Safe and Healthy City
- Comprehensive Fiscal Stewardship
- Community Pride

- Excellent Customer Service
- Organizational Excellence

City Staff identify goals and action plans designed to advance the priorities within resource limitations.

Performance Plus

The Office of Performance Management was established to advance the integrated planning and budget management system that provides information needed to make decisions and to allocate resources based on results that are important to our customers and tied to the Strategic Plan. The mission of Performance Plus is to lead the city toward a more accountable and transparent government for the citizens of Las Vegas.

All departments have successfully developed strategic business plans, which align to performance based budgets. As part of the management strategy, the city manager, deputy city manager, chiefs and department employees use performance measurement to evaluate, manage, budget, motivate, promote, learn, improve, and celebrate the successes of a more accountable government.

Budget Highlights

This budget anticipates General Fund revenue in FY 2013 to decrease by 0.4 percent compared to FY 2012 estimates, excluding transfers. Consolidated Tax, 50.4 percent of the FY 2013 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 $122.2 million for its share of FY 2013 Metro police services. In a joint agreement with Clark County, the budget 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 Detention & Enforcement Department will receive approximately $4.5 million in revenue from other governmental entities. Excess capacity in the facility is being used to house an average of 150 detainees each day from the Clark County, US Marshals and Boulder City.

Enterprise Funds will receive approximately $4.9 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 2013 Budget and we are projecting to spend $10.0 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**
  - Appropriations for ongoing expenditures will not exceed ongoing revenues.
  - Budgets will be reflected at full expected cost.
  - 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 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 ending fund balance of the General Fund should equal ***at least*** 12 percent of operating revenues.
  - Ending cash balance for Internal Services Funds should equal 10% of the prior year's expenditures for operations and 25% for capital acquisitions, and 25% of employee benefit fund expenditures.
  - Statutory balances shall be maintained in self-insurance funds.

General Fund

The budget for the General Fund amounts to $464.6 million, including transfers. This is a .09 percent increase from FY 2012 estimates.

We forecast revenues and transfers of $454.4 million in the General Fund. We project a 4.6 percent increase in taxes represented in the consolidated formula (SB254) compared to FY 2012 estimate which represents 50.4 percent of our revenue base. Taxation estimates indicate our property taxes (16.9 percent of our revenue base) will decrease by approximately 10 percent. Overall, budgeted revenues, including transfers in, will decrease by 0.4 percent in FY 2013 from FY 2012 estimates.

Special Revenue Funds

These funds account for monies received from specific revenue sources which limit their use to specified purposes. Seventy-two 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 $154 million. Of this amount, approximately 19.7 percent is committed to major capital projects. Housing and Urban Development grants, approximately 21.5 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 $289 million for a variety of capital projects, most of which involve improvements to infrastructure. The major capital budgets for FY 2013 include the following:

Public works	$ 122.2 million
Culture and recreation	66.9 million
General government	51.0 million
Public safety	35.1 million
Economic development	3.7 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 $98.8 million. The majority (85.3 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 $84.9 million including upgrade of the WPCF and sewer lines.

Other Funds

Internal Service Funds total $222.3 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 $58.8 million in debt service, of which $7.1 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 15, 2012.

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. 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,

Elizabeth N. Fretwell

Elizabeth N. Fretwell
City Manager

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Budget Summary for City of Las Vegas
Schedule S-1

TENTATIVE

	GOVERNMENT FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 06/30/13	TOTAL (MEMO ONLY) COLUMNS 3+4
REVENUES:	ACTUAL PRIOR YEAR 06/30/11 (1)	ESTIMATED CURRENT YEAR 06/30/12 (2)	BUDGET YEAR 06/30/13 (3)	(4)	(5)
Property Taxes	104,708,279	97,700,015	87,955,000		87,955,000
Other Taxes	3,397,707	3,277,800	3,316,902		3,316,902
Licenses & Permits	77,362,439	75,243,328	74,897,437	5,874,456	80,771,893
Intergovernmental Resources	395,949,843	363,391,122	429,183,428	8,800,000	437,983,428
Charges for Services	40,452,772	39,634,950	41,139,034	305,820,542	346,959,576
Fines & Forfeits	20,160,340	20,158,784	19,748,425	3,500,000	23,248,425
Special Assessments	1,179,163	1,121,605	1,120,000		1,120,000
Miscellaneous	95,525,343	19,474,322	12,219,979	15,527,506	27,747,485
TOTAL REVENUES	738,735,886	620,001,926	669,580,205	339,522,504	1,009,102,709
EXPENDITURES-EXPENSES:					
General Government	140,607,524	152,673,237	113,406,921	208,238,594	321,645,515
Judicial	24,969,096	24,779,138	27,725,956		27,725,956
Public Safety	317,597,029	322,418,090	352,382,961	22,687,420	375,070,381
Public Works	105,430,643	101,518,882	149,993,011	7,063,266	157,056,277
Sanitation				77,234,819	77,234,819
Health	3,310,308	3,345,000	3,548,350		3,548,350
Welfare	1,039,650	938,868	100,000		100,000
Culture & Recreation	186,818,148	105,088,012	117,530,088	2,750,211	120,280,299
Economic Development & Assistance	28,756,035	29,950,640	53,072,748	3,130,330	56,203,078
Intergovernmental Expenditures				4,804,280	4,804,280
Contingencies	XXXXXXXXXXXX	XXXXXXXXXXXX			
Utility Enterprises					
Hospitals					
Transit Systems	14,442	6,107			
Airports					
Other Enterprises					
Debt Service - Principal	16,283,000	22,145,338	31,451,049	XXXXXXXXXXXX	31,451,049
Interest Cost/Fiscal Charges	27,138,988	27,603,512	27,398,115	2,549,479	29,947,594
TOTAL EXPENDITURES-EXPENSES	851,964,863	790,466,824	876,609,199	328,458,399	1,205,067,598
Excess of Revenues over (under) Expenditures-Expenses	(113,228,977)	(170,464,898)	(207,028,994)	11,064,105	(195,964,889)

Budget Summary for City of Las Vegas
Schedule S-1

TENTATIVE

	GOVERNMENT FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 06/30/13	TOTAL (MEMO ONLY) COLUMNS 3+4
	ACTUAL PRIOR YEAR 06/30/11 (1)	ESTIMATED CURRENT YEAR 06/30/12 (2)	BUDGET YEAR 06/30/13 (3)	(4)	(5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	10,848,700	40,659,793			
Sale of General Fixed Assets	1,373,333	3,041,941		39,470	39,470
Discount/Issuance Costs on Bonds	(108,487)				
Operating Transfers In	124,388,497	83,200,784	91,045,743	2,200,500	93,246,243
Operating Transfers Out	(103,912,266)	(89,015,214)	(89,918,735)	(3,327,508)	(93,246,243)
TOTAL OTHER FINANCING SOURCES (USES)	32,589,777	37,887,304	1,127,008	(1,087,538)	39,470
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	(80,639,200)	(132,577,594)	(205,901,986)	9,976,567	(195,925,419)
FUND BALANCE JULY 1, BEGINNING OF YEAR:	629,125,700	548,486,500	415,908,906	XXXXXXXXXXXX	XXXXXXXXXXXX
				XXXXXXXXXXXX	XXXXXXXXXXXX
Prior Period Adjustments				XXXXXXXXXXXX	XXXXXXXXXXXX
Residual Equity Transfers				XXXXXXXXXXXX	XXXXXXXXXXXX
				XXXXXXXXXXXX	XXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	548,486,500	415,908,906	210,006,920	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	548,486,500	415,908,906	210,006,920	XXXXXXXXXXXX	XXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/11	ESTIMATED CURRENT YEAR ENDING 06/30/12	BUDGET YEAR ENDING 06/30/13
General Government	481.77	487.50	492.46
Judicial	183.48	184.55	191.55
Public Safety	1,233.79	1,193.96	1,202.96
Public Works	136.00	129.00	129.00
Sanitation	191.00	178.00	178.00
Health	14.00	11.44	11.44
Welfare	10.87		
Culture & Recreation	598.35	836.86	837.86
Economic Development & Assistance	62.44	50.11	50.11
TOTAL GENERAL GOVERNMENT	2,911.70	3,071.42	3,093.38
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	2,911.70	3,071.42	3,093.38

POPULATION (AS OF JULY 1)	586,536	588,274	588,274
Source of Population Estimate*	State of Nevada	State of Nevada	State of Nevada
Assessed Valuation (Secured & Unsecured Only)	13,718,834,481	12,958,012,131	11,926,888,555
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	13,718,834,481	12,958,012,131	11,926,888,555
TAX RATE			
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, 2011, population for the July 1, 2012, estimate.

City of Las Vegas

SCHEDULE S-2 - STATISTICAL DATA

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) x (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [(2) x (4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	1.7597	11,926,888,555	209,804,883	0.6765	80,685,400	4,005,400	76,680,000
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines							
VOTER APPROVED:							
C. Voter Approved Overrides	0.0950		11,330,544	0.0950	11,330,544	55,544	11,275,000
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)							
E. Medical Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62.327.150, 62B. 160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)	0.2045		24,387,044				
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.2045		24,387,044				
M. SUBTOTAL A, B, C, L	2.0592		245,522,471	0.7715	92,015,944	4,060,944	87,955,000
N. Debt							
O. TOTAL M & N	2.0592		245,522,471	0.7715	92,015,944	4,060,944	87,955,000

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, 2013 | Budget Summary for City of Las Vegas

TENTATIVE

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	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)
GENERAL FUND	82,962,190	229,000,000	76,680,000	0.6765	138,343,272		10,354,870	537,340,332
Multipurpose SRF	10,144,561				21,161,243		50,000	31,355,804
LV Convention & Visitors Authority SRF	2,537,314				5,700,000			8,237,314
Fremont Street Room Tax SRF	1,743,499				1,399,150			3,142,649
SID Administration SRF	13,940,831				1,564,247		328,202	15,833,280
Transportation Programs SRF	93,845				1,771,637			1,865,482
Street Maintenance SRF	10,993,515				7,577,678			18,571,193
Housing Program SRF	18,177,312				17,823,090			36,000,402
Housing & Urban Development SRF	457,907				19,158,930			19,616,837
Industrial Development SRF	14,110,711				160,014			14,270,725
Fire Safety Initiative SRF	1,747,734		11,275,000	0.0950	50,000			13,072,734
Fiscal Stabilization SRF	50,569,895				123,649			50,693,544
General CPF	21,592,408						2,260,200	23,852,608
City Facilities CPF	53,179,443				412,520		500,000	54,091,963
Fire Services CPF	28,276,230				358,935			28,635,165
Public Works CPF	25,568,761				6,436,031		10,880,000	42,884,792
Traffic Improvements CPF	5,612,937				9,726,629		1,760,000	17,099,566
Parks & Leisure Activities CPF	30,257,873				40,295,297		5,951,450	76,504,620
Road & Flood CPF	13,153,590				69,234,266		6,075,000	88,462,856
Detention & Enforcement CPF	588,208				4,703		3,100,000	3,692,911
Special Assessments CPF	23,435,598				1,163,556			24,599,154
Capital Improvements CPF	1,128,134				3,408,925			4,537,059
Green Building CPF	629,209				294,059			923,268
DEBT SERVICE	2,885,388				6,299,908		49,786,021	58,971,317
Cemetery Operations PF	2,121,813				157,466			2,279,279
Subtotal Governmental Fund Types, Expendable Trust Funds	415,908,906	229,000,000	87,955,000	0.7715	352,625,205	0	91,045,743	1,176,534,854
PROPRIETARY FUNDS	XXXXXXXXX				XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXX	229,000,000	87,955,000	0.7715	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES & OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2013

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	-	141,574,678	111,180,569	203,562,546	5,000		8,300,000	72,717,539	537,340,332
Multipurpose SRF	R	3,285,640	1,077,370	12,436,059	1,290,450		7,548,199	5,718,086	31,355,804
LV Convention & Visitors Authority SRF	R						7,695,293	542,021	8,237,314
Fremont Street Room Tax SRF	R			3,000			1,368,703	1,770,946	3,142,649
SID Administration SRF	R	240,410	182,720	1,317,538				14,092,612	15,833,280
Transportation Programs SRF	R			800			1,780,000	84,682	1,865,482
Street Maintenance SRF	R			15,000,000				3,571,193	18,571,193
Housing Program SRF	R	606,985	461,310	27,792,790				7,139,317	36,000,402
Housing & Urban Development SRF	R	540,040	410,430	15,873,830	48,500		2,115,265	628,772	19,616,837
Industrial Development SRF	R			826,693	1,000,000			12,444,032	14,270,725
Fire Safety Initiative SRF	R			3,500			11,953,750	1,115,484	13,072,734
Fiscal Stabilization SRF	R			28,054			39,125,000	11,540,490	50,693,544
General CPF	C	130,470	99,150	2,000,000	20,021,970			1,601,018	23,852,608
City Facilities CPF	C			27,486	29,753,365		7,639,264	16,671,848	54,091,963
Fire Services CPF	C			25,484	19,769,516		46,600	8,793,565	28,635,165
Public Works CPF	C			22,237	33,867,491		41,600	8,953,464	42,884,792
Traffic Improvements CPF	C			6,643	13,160,000		12,600	3,920,323	17,099,566
Parks & Leisure Activities CPF	C			53,532	66,854,132		102,400	9,494,556	76,504,620
Road & Flood CPF	C			2,050,000	81,670,266			4,742,590	88,462,856
Detention & Enforcement CPF	C			335	2,095,000		9,100	1,588,476	3,692,911
Special Assessments CPF	C				4,633,050		1,225,811	18,740,293	24,599,154
Capital Improvements CPF	C			2,375,996			955,150	1,205,913	4,537,059
Green Building CPF	C			275,000				648,268	923,268
DEBT SERVICE	D			58,849,164				122,153	58,971,317
Cemetery Operations PF	P			120,000				2,159,279	2,279,279
TOTAL GOVERNMENTAL FUND TYPES & EXPENDABLE TRUST FUNDS		146,378,223	113,411,549	342,650,687	274,168,740	0	89,918,735	210,006,920	1,176,534,854

* 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, 2013

Budget Summary for City of Las Vegas

TENTATIVE

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES** (2)	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS IN (5)	OPERATING TRANSFERS OUT (6)	NET INCOME (7)
Municipal Golf Course EF	E	1,302,700	2,750,211	8,782	474,461	1,200,000		(713,190)
Sanitation EF	E	81,647,000	84,298,085	21,752,839	4,910,298			14,191,456
Municipal Parking EF	E	5,671,100	4,326,409	145,759	1,000		1,952,500	(463,050)
Building & Safety EF	E	6,479,889	7,470,421	83,627				(906,905)
Reimbursable Expenses ISF	I	3,156,605	3,157,944	18,772				17,433
Fire Communications ISF	I	10,914,312	10,864,315	20,920				70,917
Print Media ISF	I	1,079,000	1,124,400	2,911				(42,489)
Computer Services ISF	I	6,073,140	6,735,885	67,669		500,000		(95,076)
Communications ISF	I	1,449,439	1,529,366	3,552				(76,375)
Automotive Operations ISF	I	8,958,669	9,909,769	138,138				(812,962)
Employee Benefit ISF	I	168,408,500	168,162,080	505,250	1,968,000	500,500		(715,830)
Liability Insurance & Property Damage ISF	I	1,960,000	1,928,220	64,500			500,500	(404,220)
City Facilities ISF	I	19,540,014	18,847,535	108,887			874,508	(73,142)
TOTAL		316,640,368	321,104,640	22,921,606	7,353,759	2,200,500	3,327,508	9,976,567

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

** Including Depreciation

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REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
TAXES				
Ad Valorem Property Tax	91,198,906	85,200,000	76,680,000	
Room Tax	1,714,411	1,920,547	1,939,752	
Total Taxes	92,913,317	87,120,547	78,619,752	0
LICENSES & PERMITS				
Business Licenses & Permits:				
Business Licenses	14,135,945	14,517,343	14,498,738	
Liquor Licenses	1,895,534	2,077,978	2,098,757	
City Gaming Licenses	3,493,276	3,512,285	3,512,285	
Franchise Fees:				
Gas Utility	5,704,008	5,195,000	5,039,150	
Electric Utility	27,871,934	26,470,000	26,205,000	
Sanitation Utility	3,648,926	3,830,000	3,830,000	
Telephone Utility	9,144,572	8,372,245	8,204,800	
Garbage Collection	3,173,288	3,255,484	3,255,484	
Cable Television	6,617,272	6,533,974	6,533,974	
Ambulance	396,965	403,476	409,528	
Nonbusiness Licenses & Permits:				
Animal Permits	9,300	8,500	8,075	
Building Permits	800,129	599,929	569,932	
Offsite Permits	265,860	287,914	287,914	
Miscellaneous Permits	1,550	4,000	3,800	
Total Licenses & Permits	77,158,559	75,068,128	74,457,437	0
INTERGOVERNMENTAL REVENUES				
State Shared Revenue:				
Consolidated Tax	207,962,167	219,000,000	229,000,000	
Other State Revenues	8,288	600		
Local Government Revenues:				
County Gaming Licenses (City Share)	3,368,958	3,467,868	3,467,868	
Other Local Government Revenues	87,260	87,260	87,260	
Other Local Units Payments in Lieu of Taxes	96,803	118,384	118,384	
Total Intergovernmental Revenues	211,523,476	222,674,112	232,673,512	0
Continued to next page				

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
CHARGES FOR SERVICES				
General Government:				
Intracity Reimbursable Charges	3,954,193	3,852,411	4,852,411	
Planning & Development Charges	672,049	585,041	585,041	
Recreation Fees	3,650	4,000	4,000	
Business License Application Fees	446,868	442,800	470,000	
Other	782,005	559,212	493,193	
Judicial:				
Financial Counseling Fees	922,624	960,531	961,000	
Court Counseling Fees	1,344,572	885,824	886,000	
Traffic School Fees	322,971	300,971	299,000	
Assessment Center Fees	65,653	32,053	32,000	
Court Fees	6,116,022	6,717,385	6,983,000	
Other	50,013	22,418	19,771	
Public Safety:				
Intracity Reimbursable Charges	314,319	448,267	448,267	
EMS Transport	5,754,913	5,905,000	5,905,000	
Inmate Housing	4,873,447	4,810,000	4,500,000	
Other	2,586,625	3,349,896	2,954,397	
Public Works:				
Intracity Reimbursable Charges	4,162,735	2,827,836	2,827,836	
Other	48,130	24,012	21,177	
Health:				
Animal Shelter Fees	15,293	15,292	15,292	
Culture & Recreation:				
Intracity Reimbursable Charges	294	18,867	18,867	
Swimming Pool Fees	184,374	245,000	245,000	
Recreation Fees	2,140,208	2,176,234	2,176,234	
Other	270	44	38	
Economic Development & Assistance:				
Intracity Reimbursable Charges	47,662	40,193	40,193	
Other	7,758	1,618	1,427	
Total Charges for Services	34,816,648	34,224,905	34,739,144	0
FINES & FORFEITS				
Court Fines	18,628,350	18,781,216	18,789,000	
Forfeited Bail	1,380,124	1,212,568	800,000	
Total Fines & Forfeits	20,008,474	19,993,784	19,589,000	0
Continued to next page				

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
MISCELLANEOUS				
Interest Earnings	448,866	800,000	800,000	
Rentals	2,128,392	1,960,036	1,979,637	
Contributions & Donations	51,796	112,000	113,120	
Other Fees, Charges & Reimbursements	770,948	1,046,208	1,051,670	
Total Miscellaneous	3,400,002	3,918,244	3,944,427	0
SUBTOTAL REVENUE ALL SOURCES	439,820,476	442,999,720	444,023,272	0
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Multipurpose SRF	170,434	129,810	124,280	
HUD SRF	108,717	112,000	85,590	
Fire Safety Initiative SRF	10,745,226	9,510,797	9,520,000	
Fiscal Stabilization SRF	3,663,531	600,000	625,000	
Sanitation EF	5,000,000			
Automotive Operations ISF	9,673,595			
Liability Insurance & Property Damage ISF	3,529,000			
City Facilities ISF	4,887,314			
Sale of Fixed Assets		3,000,000		

Note: In FY 2011, a total of $18 million was transferred into the General Fund due to new Internal Service Fund balance policy, of which $8M was subsequently transferred out to Parks & Leisure Activities Capital Projects Fund.

SUBTOTAL OTHER FINANCING SOURCES	37,777,817	13,352,607	10,354,870	0
BEGINNING FUND BALANCE	74,770,921	86,962,090	82,962,190	
Prior Period Adjustments				
GASB 54 Adjustment-Page 130		343,049		
TOTAL BEGINNING FUND BALANCE	74,770,921	87,305,139	82,962,190	0
TOTAL AVAILABLE RESOURCES	552,369,214	543,657,466	537,340,332	0

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
GENERAL GOVERNMENT				
Salaries & Wages	22,668,666	22,627,008	22,402,303	
Employee Benefits	13,808,210	32,256,647	16,734,463	
Services & Supplies	9,642,069	10,234,674	16,056,875	
Capital Outlay		28,400		
Function Total	46,118,945	65,146,729	55,193,641	0
JUDICIAL				
Salaries & Wages	10,991,333	10,583,127	10,983,389	
Employee Benefits	6,741,100	6,879,811	8,344,130	
Services & Supplies	4,947,144	4,731,690	4,809,277	
Capital Outlay		55,000		
Function Total	22,679,577	22,249,628	24,136,796	0
PUBLIC SAFETY				
Salaries & Wages	83,220,701	81,828,948	84,829,732	
Employee Benefits	62,876,610	66,514,129	70,067,890	
Services & Supplies	164,311,756	152,556,232	157,532,154	
Capital Outlay			5,000	
Function Total	310,409,067	300,899,309	312,434,776	0
PUBLIC WORKS				
Salaries & Wages	8,175,845	6,177,704	6,006,516	
Employee Benefits	5,011,228	4,258,914	4,565,101	
Services & Supplies	2,602,437	2,012,098	2,177,550	
Capital Outlay		10,000		
Function Total	15,789,510	12,458,716	12,749,167	0
HEALTH				
Salaries & Wages	732,016	661,800	721,875	
Employee Benefits	437,743	426,600	469,860	
Services & Supplies	2,022,139	2,146,600	2,236,615	
Function Total	3,191,898	3,235,000	3,428,350	0
CULTURE & RECREATION				
Salaries & Wages	14,733,984	14,971,570	15,925,483	
Employee Benefits	8,076,127	8,783,291	10,477,775	
Services & Supplies	19,319,923	18,833,460	20,176,062	
Function Total	42,130,034	42,588,321	46,579,320	0

Continued to next page

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
RECAP OF ALL FUNCTIONS

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
ECONOMIC DEVELOPMENT & ASSISTANCE				
Salaries & Wages	1,923,421	789,402	705,380	
Employee Benefits	1,182,545	506,583	521,350	
Services & Supplies	1,478,210	815,481	574,013	
Function Total	4,584,176	2,111,466	1,800,743	0
TRANSIT SYSTEMS				
Services & Supplies	14,442	6,107		
Function Total	14,442	6,107	0	0
Operating Transfers Out (Schedule T)	20,489,475	12,000,000	8,300,000	
TOTAL ALL FUNCTIONS	465,407,124	460,695,276	464,622,793	0

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
RECAP OF ALL FUNCTIONS

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
LEGISLATIVE				
City Council:				
Salaries & Wages	1,298,744	1,387,229	1,322,560	
Employee Benefits	730,135	799,933	823,920	
Services & Supplies	867,693	826,645	887,649	
Activity Total	2,896,572	3,013,807	3,034,129	0
ELECTIONS				
City Clerk:				
Salaries & Wages	38,366			
Employee Benefits	5,755			
Services & Supplies	701,581	57,355	677,201	
Activity Total	745,702	57,355	677,201	0
EXECUTIVE				
City Manager:				
Salaries & Wages	853,882	969,231	923,260	
Employee Benefits	529,414	650,075	701,713	
Services & Supplies	265,452	276,229	238,916	
	1,648,748	1,895,535	1,863,889	0
Communications:				
Salaries & Wages	1,403,213	1,317,125	1,377,504	
Employee Benefits	855,632	866,120	1,026,310	
Services & Supplies	450,401	575,522	757,384	
	2,709,246	2,758,767	3,161,198	0
Administrative Services:				
Salaries & Wages	872,985	901,501	1,022,210	
Employee Benefits	529,500	590,997	756,340	
Services & Supplies	523,707	720,107	1,100,499	
	1,926,192	2,212,605	2,879,049	0
Activity Total	6,284,186	6,866,907	7,904,136	0
FINANCIAL ADMINISTRATION				
City Clerk:				
Salaries & Wages	1,102,472	1,242,045	1,176,398	
Employee Benefits	677,645	818,816	880,590	
Services & Supplies	652,211	770,852	1,004,469	
	2,432,328	2,831,713	3,061,457	0
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
FINANCIAL ADMINISTRATION				
City Attorney:				
Salaries & Wages	2,113,723	2,132,863	1,947,880	
Employee Benefits	1,306,028	1,332,434	1,474,680	
Services & Supplies	592,024	705,530	578,189	
	4,011,775	4,170,827	4,000,749	0
Human Resources:				
Salaries & Wages	1,536,266	1,202,990	1,283,610	
Employee Benefits	948,505	818,000	975,550	
Services & Supplies	641,742	531,050	551,832	
	3,126,513	2,552,040	2,810,992	0
Finance & Business Services:				
Salaries & Wages	3,801,025	2,389,218	2,128,880	
Employee Benefits	2,326,450	1,498,588	1,610,610	
Services & Supplies	1,217,520	1,089,069	978,347	
Capital Outlay		20,000		
	7,344,995	4,996,875	4,717,837	0
Purchasing & Contracts:				
Salaries & Wages		1,262,478	1,263,193	
Employee Benefits		799,754	960,020	
Services & Supplies		336,957	320,884	
	0	2,399,189	2,544,097	0
Internal Audit:				
Salaries & Wages	537,548	497,184	514,080	
Employee Benefits	330,510	332,762	379,460	
Services & Supplies	107,408	107,733	133,977	
	975,466	937,679	1,027,517	0
Activity Total	17,891,077	17,888,323	18,162,649	0
OTHER				
Special Events:				
Salaries & Wages	141,312	142,479	134,450	
Employee Benefits	82,972	89,600	94,220	
Services & Supplies	46,324	31,407	50,000	
	270,608	263,486	278,670	0
Planning & Development:				
Salaries & Wages	2,832,689	3,729,246	3,903,977	
Employee Benefits	1,742,421	2,467,956	2,958,500	
Services & Supplies	840,420	1,137,415	1,050,694	
	5,415,530	7,334,617	7,913,171	0
Continued to next page				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
OTHER				
Information Technologies:				
Salaries & Wages	4,156,933	4,130,384	3,932,814	
Employee Benefits	2,527,816	2,756,461	2,988,950	
Services & Supplies	1,290,703	1,326,675	1,533,004	
	7,975,452	8,213,520	8,454,768	0
Purchasing & Contracts:		Moved to Financial Administration		
Salaries & Wages	1,254,511			
Employee Benefits	769,026			
Services & Supplies	331,292			
	2,354,829	0	0	0
Facilities Management:				
Salaries & Wages	271,465	249,718	258,970	
Employee Benefits	167,451	167,524	196,820	
Services & Supplies	367,536	539,447	511,710	
Capital Outlay		8,400		
	806,452	965,089	967,500	0
Operations & Maintenance Administration:				
Salaries & Wages	314,106	299,294	296,090	
Employee Benefits	194,746	201,645	225,040	
Services & Supplies	32,233	42,693	38,056	
	541,085	543,632	559,186	0
Graffiti Response:				
Salaries & Wages	139,426	774,023	916,427	
Employee Benefits	84,204	515,982	681,740	
Services & Supplies	59,145	359,988	357,853	
	282,775	1,649,993	1,956,020	0
Nondepartmental:				
Employee Benefits		17,550,000		
Services & Supplies	654,677	800,000	5,286,211	
	654,677	18,350,000	5,286,211	0
Activity Total	18,301,408	37,320,337	25,415,526	0
FUNCTION TOTAL	46,118,945	65,146,729	55,193,641	0

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
MUNICIPAL COURTS				
Municipal Courts:				
Salaries & Wages	9,147,907	8,968,135	9,211,139	
Employee Benefits	5,615,453	5,810,745	6,997,250	
Services & Supplies	3,838,333	3,608,980	3,740,959	
Capital Outlay		55,000		
	18,601,693	18,442,860	19,949,348	0
City Attorney-Criminal Division:				
Salaries & Wages	1,843,426	1,614,992	1,772,250	
Employee Benefits	1,125,647	1,069,066	1,346,880	
Services & Supplies	575,021	631,310	568,318	
	3,544,094	3,315,368	3,687,448	0
Activity Total	22,145,787	21,758,228	23,636,796	0
PUBLIC DEFENDER				
Public Defender:				
Services & Supplies	533,790	491,400	500,000	
Activity Total	533,790	491,400	500,000	0
FUNCTION TOTAL	22,679,577	22,249,628	24,136,796	0

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION JUDICIAL

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
POLICE				
Metropolitan Police Department:				
Services & Supplies	133,205,286	119,841,186	122,200,000	
	133,205,286	119,841,186	122,200,000	0
City Marshals:				
Salaries & Wages	4,307,062	4,122,200	4,207,670	
Employee Benefits	3,351,681	3,425,300	3,960,750	
Services & Supplies	787,583	1,077,700	1,012,395	
	8,446,326	8,625,200	9,180,815	0
Activity Total	141,651,612	128,466,386	131,380,815	0
FIRE				
Fire & Rescue:				
Salaries & Wages	52,807,665	51,723,212	53,002,827	
Employee Benefits	41,055,188	42,976,098	43,144,990	
Services & Supplies	13,321,177	13,776,240	14,995,888	
Activity Total	107,184,030	108,475,550	111,143,705	0
CORRECTIONS				
Detention & Correctional Services:				
Salaries & Wages	19,203,358	18,355,600	19,632,771	
Employee Benefits	14,247,536	15,037,300	16,910,150	
Services & Supplies	11,322,075	11,567,300	12,251,513	
Activity Total	44,772,969	44,960,200	48,794,434	0
PROTECTIVE INSPECTION				
Building & Safety:				
Salaries & Wages		2,706,236	2,833,680	
Employee Benefits		1,725,931	2,148,830	
Services & Supplies		909,806	1,081,087	
Activity Total	0	5,341,973	6,063,597	0
OTHER PROTECTION				
Neighborhood Response:				
Salaries & Wages	1,332,565			
Employee Benefits	815,856			
Services & Supplies	402,416			
	2,550,837	0	0	0
Continued to next page				

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
OTHER PROTECTION				
Traffic Engineering:				
Salaries & Wages	5,570,051	4,921,700	5,152,784	
Employee Benefits	3,406,349	3,349,500	3,903,170	
Services & Supplies	5,273,219	5,384,000	5,991,271	
Capital Outlay			5,000	
	14,249,619	13,655,200	15,052,225	0
Activity Total	16,800,456	13,655,200	15,052,225	0
FUNCTION TOTAL	310,409,067	300,899,309	312,434,776	0

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION PUBLIC SAFETY

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
ADMINISTRATION				
Public Works Administration:				
Salaries & Wages	398,017	340,200	340,567	
Employee Benefits	246,531	245,800	258,940	
Services & Supplies	219,646	71,600	213,056	
Capital Outlay		10,000		
Activity Total	864,194	667,600	812,563	0
ENGINEERING				
Engineering & Planning:				
Salaries & Wages	7,128,363	4,674,400	4,614,291	
Employee Benefits	4,369,518	3,234,800	3,506,890	
Services & Supplies	1,975,398	1,431,000	1,392,181	
	13,473,279	9,340,200	9,513,362	0
Right of Way:				
Salaries & Wages		507,328	489,799	
Employee Benefits		340,625	372,240	
Services & Supplies		172,148	80,142	
	0	1,020,101	942,181	0
Activity Total	13,473,279	10,360,301	10,455,543	0
PAVED STREETS				
Street Maintenance:				
Salaries & Wages	649,465	655,776	561,859	
Employee Benefits	395,179	437,689	427,031	
Services & Supplies	407,393	337,350	492,171	
Activity Total	1,452,037	1,430,815	1,481,061	0
FUNCTION TOTAL	15,789,510	12,458,716	12,749,167	0

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION PUBLIC WORKS

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
ANIMAL CONTROL				
Animal Care & Control:				
Salaries & Wages	732,016	661,800	721,875	
Employee Benefits	437,743	426,600	469,860	
Services & Supplies	1,909,540	2,011,600	2,101,615	
Activity Total	3,079,299	3,100,000	3,293,350	0
CEMETERY OPERATION				
Woodlawn Cemetery:				
Services & Supplies	105,200	120,000	120,000	
Activity Total	105,200	120,000	120,000	0
COMMUNICABLE DISEASE CONTROL				
Communicable Disease Control:				
Services & Supplies	7,399	15,000	15,000	
Activity Total	7,399	15,000	15,000	0
FUNCTION TOTAL	3,191,898	3,235,000	3,428,350	0

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION HEALTH

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
CULTURE & RECREATION ADMINISTRATION				
Administration:				
Salaries & Wages	2,325,519	1,300,261	1,338,197	
Employee Benefits	1,318,072	857,391	1,014,400	
Services & Supplies	1,626,687	623,622	477,041	
	5,270,278	2,781,274	2,829,638	0
Cultural Affairs:				
Salaries & Wages		1,557,798	1,777,798	
Employee Benefits		955,997	1,160,540	
Services & Supplies		1,197,227	1,677,650	
	0	3,711,022	4,615,988	0
Activity Total	5,270,278	6,492,296	7,445,626	0
PARTICIPANT RECREATION				
Recreation & Adaptive Programming:				
Salaries & Wages	5,634,865	4,696,951	5,242,642	
Employee Benefits	2,644,069	2,157,172	2,552,059	
Services & Supplies	9,647,017	7,703,934	8,213,812	
Activity Total	17,925,951	14,558,057	16,008,513	0
PARKS				
Parks & Open Spaces:				
Salaries & Wages	6,693,893	6,157,748	6,466,701	
Employee Benefits	4,065,418	4,124,169	4,914,666	
Services & Supplies	8,044,729	8,149,053	8,667,671	
Activity Total	18,804,040	18,430,970	20,049,038	0
SENIOR CITIZENS				
Senior Citizen Activities:				
Salaries & Wages	79,707	1,258,812	1,100,145	
Employee Benefits	48,568	688,562	836,110	
Services & Supplies	1,490	1,159,624	1,139,888	
Activity Total	129,765	3,106,998	3,076,143	0
FUNCTION TOTAL	42,130,034	42,588,321	46,579,320	0

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION CULTURE & RECREATION

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
ECONOMIC DEVELOPMENT & ASSISTANCE				
Business Development:				
Services & Supplies		80,584		
Activity Total	0	80,584	0	0
NEIGHBORHOOD SERVICES				
Neighborhood Services:				
Salaries & Wages	1,923,421	720,162	705,380	
Employee Benefits	1,182,545	464,925	521,350	
Services & Supplies	1,478,210	705,952	574,013	
	4,584,176	1,891,039	1,800,743	0
Rapid Response:				
Salaries & Wages		69,240		
Employee Benefits		41,658		
Services & Supplies		28,945		
	0	139,843	0	0
Activity Total	4,584,176	2,030,882	1,800,743	0
FUNCTION TOTAL	4,584,176	2,111,466	1,800,743	0

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION ECONOMIC DEVELOPMENT & ASSISTANCE

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
TRANSPORTATION SERVICES				
Transportation Services:				
Services & Supplies	14,442	6,107		
Activity Total	14,442	6,107	0	0
FUNCTION TOTAL	14,442	6,107	0	0

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION TRANSIT SYSTEMS

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING TRANSFERS OUT				
Capital Projects Funds:				
Parks & Leisure Activities CPF (See Note)	8,000,000			
Special Assessments CPF	1,289,475			
Debt Service Funds:				
Debt Service Fund	10,000,000	10,800,000	7,100,000	
Enterprise Funds:				
Municipal Golf Course EF	1,200,000	1,200,000	1,200,000	
FUNCTION TOTAL	20,489,475	12,000,000	8,300,000	0

Note: In FY 2011, a total of $18 million was transferred into the General Fund due to new Internal Service Fund balance policy, of which $8M was subsequently transferred out to Parks & Leisure Activities Capital Projects Fund.

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION OPERATING TRANSFERS OUT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
PAGE FUNCTION SUMMARY				
16 GENERAL GOVERNMENT	46,118,945	65,146,729	55,193,641	
17 JUDICIAL	22,679,577	22,249,628	24,136,796	
19 PUBLIC SAFETY	310,409,067	300,899,309	312,434,776	
20 PUBLIC WORKS	15,789,510	12,458,716	12,749,167	
21 HEALTH	3,191,898	3,235,000	3,428,350	
22 CULTURE & RECREATION	42,130,034	42,588,321	46,579,320	
23 ECONOMIC DEVELOPMENT & ASSISTANCE	4,584,176	2,111,466	1,800,743	
24 TRANSIT SYSTEMS	14,442	6,107		
TOTAL EXPENDITURES - ALL FUNCTIONS	444,917,649	448,695,276	456,322,793	0
OTHER USES: CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
25 OPERATING TRANSFERS OUT (Schedule T)	20,489,475	12,000,000	8,300,000	0
TOTAL EXPENDITURES AND OTHER USES	465,407,124	460,695,276	464,622,793	0
ENDING FUND BALANCE	86,962,090	82,962,190	72,717,539	0
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	552,369,214	543,657,466	537,340,332	0

CITY OF LAS VEGAS

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

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes-Property	13,509,362	12,500,000	11,275,000	
Taxes-Other	1,683,296	1,357,253	1,377,150	
Licenses & Permits	32,522	25,200	40,000	
Intergovernmental Revenues	58,221,781	45,865,148	63,160,885	
Charges for Services	5,574,962	5,362,545	6,364,890	
Fines & Forfeits	151,866	165,000	159,425	
Miscellaneous	13,320,313	7,667,146	5,387,288	
Subtotal	92,494,102	72,942,292	87,764,638	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
HUD SRF	95,639	42,000	50,000	
Special Assessments CPF	306,788	307,200	328,202	
Sale of Fixed Assets	1,373,333			
Total Other Financing Sources	1,775,760	349,200	378,202	0
Total Revenues & Other Financing Sources	94,269,862	73,291,492	88,142,840	0
BEGINNING FUND BALANCE	132,606,895	135,099,222	124,517,124	
Prior Period Adjustments				
GASB 54 Adjustment-Page 130		(7,654,071)		
TOTAL BEGINNING FUND BALANCE	132,606,895	127,445,151	124,517,124	0
TOTAL AVAILABLE RESOURCES	226,876,757	200,736,643	212,659,964	0

CITY OF LAS VEGAS

SCHEDULE B

FUND 200000 SPECIAL REVENUE FUNDS SUMMARY

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
GENERAL GOVERNMENT				
Salaries & Wages	395,109	541,045	490,200	
Employee Benefits	196,217	250,387	357,470	
Services & Supplies	6,952,678	4,581,556	6,369,970	
Function Total	7,544,004	5,372,988	7,217,640	0
JUDICIAL				
Salaries & Wages		14,050	320,800	
Employee Benefits		2,110	138,520	
Services & Supplies	2,289,519	2,513,350	3,129,840	
Function Total	2,289,519	2,529,510	3,589,160	0
PUBLIC SAFETY				
Salaries & Wages	163,966	156,015	165,200	
Employee Benefits	96,309	95,915	114,310	
Services & Supplies	757,301	1,395,590	3,321,247	
Capital Outlay	668,387	250,660	1,290,450	
Function Total	1,685,963	1,898,180	4,891,207	0
PUBLIC WORKS				
Services & Supplies	7,690,385	12,000,821	15,000,800	
Capital Outlay	95,250			
Function Total	7,785,635	12,000,821	15,000,800	0
WELFARE				
Salaries & Wages	517,506	451,264		
Employee Benefits	268,314	253,788		
Services & Supplies	253,830	233,816	100,000	
Function Total	1,039,650	938,868	100,000	0
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B

FUND 200000 SPECIAL REVENUE FUNDS SUMMARY

EXPENDITURES (continued)	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
CULTURE & RECREATION				
Salaries & Wages	2,670,747	2,004,137	2,549,850	
Employee Benefits	661,017	479,492	649,790	
Services & Supplies	924,297	864,691	843,464	
Function Total	4,256,061	3,348,320	4,043,104	0
ECONOMIC DEVELOPMENT & ASSISTANCE				
Salaries & Wages	1,306,854	1,291,835	1,147,025	
Employee Benefits	800,089	838,240	871,740	
Services & Supplies	19,470,831	17,809,099	44,516,943	
Capital Outlay	52,580		1,048,500	
Function Total	21,630,354	19,939,174	47,584,208	0
Subtotal	46,231,186	46,027,861	82,426,119	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund	14,687,908	10,352,607	10,354,870	
Multipurpose SRF	95,639	42,000	50,000	
General CPF	7,485,572		2,000,000	
City Facilities CPF	9,510	27,000	500,000	
Fire Services CPF	299,808	1,000,000		
Public Works CPF	1,650,000	1,770,000	10,880,000	
Traffic Improvements CPF			1,760,000	
Parks & Leisure Activities CPF	3,417,147	592,292	5,951,450	
Road & Flood CPF	7,000	25,000	6,075,000	
Detention & Enforcement CPF			3,100,000	
Debt Service Fund	17,893,765	16,382,759	30,914,890	
Total Other Uses	45,546,349	30,191,658	71,586,210	0
Total Expenditures & Other Uses	91,777,535	76,219,519	154,012,329	0
ENDING FUND BALANCE	135,099,222	124,517,124	58,647,635	0
TOTAL FUND COMMITMENTS & FUND BALANCE	226,876,757	200,736,643	212,659,964	0

CITY OF LAS VEGAS

SCHEDULE B

FUND 200000 SPECIAL REVENUE FUNDS SUMMARY

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REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
LICENSES & PERMITS				
Tortoise Habitat Fees	32,522	25,200	40,000	
Total Licenses & Permits	32,522	25,200	40,000	0
INTERGOVERNMENTAL REVENUES				
Federal Grants	9,809,547	3,763,152	6,417,624	
Other Federal Revenues	930			
State Grants	428,759	249,819	812,225	
Local Grants	5,000			
Other Local Government Revenues	7,387,189	8,396,662	7,666,378	
Contributions from NRS 19.031 Fees	452,010	403,000		
Total Intergovernmental Revenues	18,083,435	12,812,633	14,896,227	0
CHARGES FOR SERVICES				
General Government:				
Charges for Labor & Materials	52,744			
Judicial:				
Charges for Labor & Materials			138,520	
Court Counseling Fees	26,163	28,200	20,000	
Court Administrative Assessments	720,017	684,030	700,000	
Court Construction Assessments	1,055,228	999,650	1,000,000	
Public Safety:				
Charges for Labor & Materials	222,518	250,000	350,000	
Culture & Recreation:				
Recreation Fees	3,197,108	2,489,540	3,534,370	
Total Charges for Services	5,273,778	4,451,420	5,742,890	0
FINES & FORFEITS				
Other Fines and Penalties	151,866	165,000	159,425	
Total Fines and Forfeits	151,866	165,000	159,425	0
MISCELLANEOUS				
Interest Earnings	314,688	267,816	197,801	
Rentals	16,565	11,381	10,800	
Contributions & Donations	297,666	102,053	104,100	
Other Fees, Charges & Reimbursements	5,555,531	213,458	10,000	
Total Miscellaneous	6,184,450	594,708	322,701	0
Subtotal	29,726,051	18,048,961	21,161,243	0
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B
FUND 201000 MULTIPURPOSE SRF

REVENUES (continued)	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
HUD SRF	95,639	42,000	50,000	
Total Other Financing Sources	95,639	42,000	50,000	0
Total Revenues & Other Financing Sources	29,821,690	18,090,961	21,211,243	0
BEGINNING FUND BALANCE	11,120,281	12,803,365	10,144,561	
Prior Period Adjustments				
GASB 54 Adjustment-Page 130		(752,095)		
TOTAL BEGINNING FUND BALANCE	11,120,281	12,051,270	10,144,561	0
TOTAL AVAILABLE RESOURCES	40,941,971	30,142,231	31,355,804	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 201000 MULTIPURPOSE SRF

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
GENERAL GOVERNMENT				
Executive:				
Salaries & Wages	33,626			
Employee Benefits	20,387			
Activity Total	54,013	0	0	0
Other:				
Salaries & Wages	184,100	361,900	249,790	
Employee Benefits	66,871	130,125	174,750	
Services & Supplies	5,748,868	2,910,538	5,024,378	
Activity Total	5,999,839	3,402,563	5,448,918	0
Function Total	6,053,852	3,402,563	5,448,918	0
JUDICIAL				
Municipal Courts:				
Services & Supplies	2,016,207	2,007,145	2,672,090	
Activity Total	2,016,207	2,007,145	2,672,090	0
Alternative Sentencing & Education:				
Salaries & Wages		14,050	320,800	
Employee Benefits		2,110	138,520	
Services & Supplies	273,312	506,205	457,750	
Activity Total	273,312	522,365	917,070	0
Function Total	2,289,519	2,529,510	3,589,160	0
PUBLIC SAFETY				
Fire:				
Salaries & Wages	163,966	156,015	165,200	
Employee Benefits	96,309	95,915	114,310	
Services & Supplies	420,568	1,069,310	1,844,447	
Capital Outlay	477,357	250,660	1,290,450	
Activity Total	1,158,200	1,571,900	3,414,407	0
Corrections:				
Services & Supplies	327,590	322,780	1,473,300	
Capital Outlay	145,000			
Activity Total	472,590	322,780	1,473,300	0
Other Protection:				
Services & Supplies	1,350			
Capital Outlay	46,030			
Activity Total	47,380	0	0	0
Function Total	1,678,170	1,894,680	4,887,707	0
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B
FUND 201000 MULTIPURPOSE SRF

EXPENDITURES (continued)	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
WELFARE				
Old Age Assistance:				
Salaries & Wages	517,506	451,264		
Employee Benefits	268,314	253,788		
Services & Supplies	253,830	233,816	100,000	
Function Total	1,039,650	938,868	100,000	0
CULTURE & RECREATION				
Participant Recreation:				
Salaries & Wages	2,656,679	2,004,137	2,549,850	
Employee Benefits	658,816	479,492	649,790	
Services & Supplies	677,501	710,654	512,409	
Activity Total	3,992,996	3,194,283	3,712,049	0
Spectator Recreation:				
Salaries & Wages	14,068			
Employee Benefits	2,201			
Services & Supplies	227,801	154,037	331,055	
Activity Total	244,070	154,037	331,055	0
Function Total	4,237,066	3,348,320	4,043,104	0
ECONOMIC DEVELOPMENT & ASSISTANCE				
Community Action Programs:				
Services & Supplies	242,737		20,630	
Function Total	242,737	0	20,630	0
Subtotal	15,540,994	12,113,941	18,089,519	0
Continued to next page				

EXPENDITURES (continued)	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund	170,434	129,810	124,280	
General CPF	6,260,451			
City Facilities CPF		27,000		
Fire Services CPF	299,808			
Parks & Leisure Activities CPF		300,000		
Debt Service Fund	5,866,919	7,426,919	7,423,919	
Total Other Uses	12,597,612	7,883,729	7,548,199	0
Total Expenditures & Other Uses	28,138,606	19,997,670	25,637,718	0
ENDING FUND BALANCE	12,803,365	10,144,561	5,718,086	0
TOTAL FUND COMMITMENTS & FUND BALANCE	40,941,971	30,142,231	31,355,804	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 201000 MULTIPURPOSE SRF

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REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Local Grants-LVCVA	5,135,916	5,698,700	5,700,000	
Total Intergovernmental Revenues	5,135,916	5,698,700	5,700,000	0
Subtotal	5,135,916	5,698,700	5,700,000	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	5,135,916	5,698,700	5,700,000	0
BEGINNING FUND BALANCE	117,397	1,536,113	2,537,314	
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	117,397	1,536,113	2,537,314	0
TOTAL AVAILABLE RESOURCES	5,253,313	7,234,813	8,237,314	0

CITY OF LAS VEGAS

SCHEDULE B

FUND 202000 LAS VEGAS CONVENTION & VISITORS AUTHORITY SRF

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) 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	
Debt Service Fund	3,717,200	4,697,499	4,695,293	
Total Other Uses	3,717,200	4,697,499	7,695,293	0
Total Expenditures & Other Uses	3,717,200	4,697,499	7,695,293	0
ENDING FUND BALANCE	1,536,113	2,537,314	542,021	0
TOTAL FUND COMMITMENTS & FUND BALANCE	5,253,313	7,234,813	8,237,314	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 202000 LAS VEGAS CONVENTION & VISITORS AUTHORITY SRF

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
TAXES				
Room Taxes	1,311,430	1,357,253	1,377,150	
Total Taxes	1,311,430	1,357,253	1,377,150	0
MISCELLANEOUS				
Interest Earnings	21,260	21,822	22,000	
Total Miscellaneous	21,260	21,822	22,000	0
Subtotal	1,332,690	1,379,075	1,399,150	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	1,332,690	1,379,075	1,399,150	0
BEGINNING FUND BALANCE	1,718,327	1,717,347	1,743,499	
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	1,718,327	1,717,347	1,743,499	0
TOTAL AVAILABLE RESOURCES	3,051,017	3,096,422	3,142,649	0

CITY OF LAS VEGAS

SCHEDULE B

FUND 203000 FREMONT STREET ROOM TAX SRF

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
ECONOMIC DEVELOPMENT & ASSISTANCE				
Urban Redevelopment:				
Services & Supplies	2,774	2,895	3,000	
Function Total	2,774	2,895	3,000	0
Subtotal	2,774	2,895	3,000	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Debt Service Fund	1,330,896	1,350,028	1,368,703	
Total Other Uses	1,330,896	1,350,028	1,368,703	0
Total Expenditures & Other Uses	1,333,670	1,352,923	1,371,703	0
ENDING FUND BALANCE	1,717,347	1,743,499	1,770,946	0
TOTAL FUND COMMITMENTS & FUND BALANCE	3,051,017	3,096,422	3,142,649	0

CITY OF LAS VEGAS

SCHEDULE B

FUND 203000 FREMONT STREET ROOM TAX SRF

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
MISCELLANEOUS				
Interest Earnings	211,178	239,525	168,747	
SID Administration Fees	2,258,850	1,571,913	1,395,500	
Total Miscellaneous	2,470,028	1,811,438	1,564,247	0
Subtotal	2,470,028	1,811,438	1,564,247	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Special Assessments CPF	306,788	307,200	328,202	
Total Other Financing Sources	306,788	307,200	328,202	0
Total Revenues & Other Financing Sources	2,776,816	2,118,638	1,892,449	0
BEGINNING FUND BALANCE	12,410,595	13,745,554	13,940,831	0
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	12,410,595	13,745,554	13,940,831	0
TOTAL AVAILABLE RESOURCES	15,187,411	15,864,192	15,833,280	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 204000 SID ADMINISTRATION SRF

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
GENERAL GOVERNMENT				
Financial Administration:				
Salaries & Wages	177,383	179,145	240,410	
Employee Benefits	108,959	120,262	182,720	
Services & Supplies	772,109	1,300,583	874,977	
Activity Total	1,058,451	1,599,990	1,298,107	0
Other:				
Services & Supplies	383,406	323,371	442,561	
Activity Total	383,406	323,371	442,561	0
Function Total	1,441,857	1,923,361	1,740,668	0
Subtotal	1,441,857	1,923,361	1,740,668	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	1,441,857	1,923,361	1,740,668	0
ENDING FUND BALANCE	13,745,554	13,940,831	14,092,612	0
TOTAL FUND COMMITMENTS & FUND BALANCE	15,187,411	15,864,192	15,833,280	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 204000 SID ADMINISTRATION SRF

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
TAXES				
Residential Park Construction Tax	371,866			
Total Taxes	371,866	0	0	0
MISCELLANEOUS				
Interest Earnings	136,595			
Total Miscellaneous	136,595	0	0	0
Subtotal	508,461	0	0	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	508,461	0	0	0
BEGINNING FUND BALANCE	8,551,852	6,901,976		
Prior Period Adjustments				
GASB 54 Adjustment-Page 130		(6,901,976)		
TOTAL BEGINNING FUND BALANCE	8,551,852	0	0	0
TOTAL AVAILABLE RESOURCES	9,060,313	0	0	0

CITY OF LAS VEGAS

SCHEDULE B

FUND 206000 PARK CONSTRUCTION PROGRAM SRF

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
CULTURE & RECREATION				
Parks:				
Services & Supplies	18,995			
Function Total	18,995	0	0	0
Subtotal	18,995	0	0	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Parks & Leisure Activities CPF	2,139,342			
Total Other Uses	2,139,342	0	0	0
Total Expenditures & Other Uses	2,158,337	0	0	0
ENDING FUND BALANCE	6,901,976	0	0	0
TOTAL FUND COMMITMENTS & FUND BALANCE	9,060,313	0	0	0

CITY OF LAS VEGAS

SCHEDULE B

FUND 206000 PARK CONSTRUCTION PROGRAM SRF

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Other Local Government Revenues	1,634,675	1,741,673	1,755,587	
Total Intergovernmental Revenues	1,634,675	1,741,673	1,755,587	0
MISCELLANEOUS				
Interest Earnings	19,048	15,483	16,050	
Total Miscellaneous	19,048	15,483	16,050	0
Subtotal	1,653,723	1,757,156	1,771,637	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	1,653,723	1,757,156	1,771,637	0
BEGINNING FUND BALANCE	104,656	107,510	93,845	
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	104,656	107,510	93,845	0
TOTAL AVAILABLE RESOURCES	1,758,379	1,864,666	1,865,482	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 207000 TRANSPORTATION PROGRAMS SRF

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
PUBLIC WORKS				
Paved Streets:				
Services & Supplies	869	821	800	
Function Total	869	821	800	0
Subtotal	869	821	800	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Public Works CPF	1,650,000	1,770,000	1,780,000	
Total Other Uses	1,650,000	1,770,000	1,780,000	0
Total Expenditures & Other Uses	1,650,869	1,770,821	1,780,800	0
ENDING FUND BALANCE	107,510	93,845	84,682	0
TOTAL FUND COMMITMENTS & FUND BALANCE	1,758,379	1,864,666	1,865,482	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 207000 TRANSPORTATION PROGRAMS SRF

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Motor Vehicle Fuel Tax (.01) County Option	2,215,061	2,230,387	2,201,993	
Motor Vehicle Fuel Tax (.0175) General	2,700,746	2,888,884	2,759,467	
Motor Vehicle Fuel Tax (.0235) Special	2,400,358	2,492,791	2,416,591	
Total Intergovernmental Revenues	7,316,165	7,612,062	7,378,051	0
MISCELLANEOUS				
Interest Earnings	238,739	283,357	199,627	
Other Fees, Charges & Reimbursements	4,316	5,205		
Total Miscellaneous	243,055	288,562	199,627	0
Subtotal	7,559,220	7,900,624	7,577,678	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	7,559,220	7,900,624	7,577,678	0
BEGINNING FUND BALANCE	15,318,437	15,092,891	10,993,515	
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	15,318,437	15,092,891	10,993,515	0
TOTAL AVAILABLE RESOURCES	22,877,657	22,993,515	18,571,193	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 208000 STREET MAINTENANCE SRF

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
PUBLIC WORKS				
Paved Streets:				
Services & Supplies	7,689,516	12,000,000	15,000,000	
Capital Outlay	95,250			
Function Total	7,784,766	12,000,000	15,000,000	0
Subtotal	7,784,766	12,000,000	15,000,000	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	7,784,766	12,000,000	15,000,000	0
ENDING FUND BALANCE	15,092,891	10,993,515	3,571,193	0
TOTAL FUND COMMITMENTS & FUND BALANCE	22,877,657	22,993,515	18,571,193	0

CITY OF LAS VEGAS

SCHEDULE B

FUND 208000 STREET MAINTENANCE SRF

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Federal Grants - HUD	9,446,918	7,099,395	10,526,090	
State Grants	9,700	1,230,400	2,171,000	
Other Local Government Revenues	3,340,789	2,832,265	1,980,000	
Total Intergovernmental Revenues	12,797,407	11,162,060	14,677,090	0
CHARGES FOR SERVICES				
Economic Development & Assistance:				
Charges for Labor & Materials	158,932	533,630	472,000	
Total Charges for Services	158,932	533,630	472,000	0
MISCELLANEOUS				
Interest Earnings	232,767	164,900	200,000	
Other Fees, Charges & Reimbursements	2,424,380	2,837,035	2,474,000	
Total Miscellaneous	2,657,147	3,001,935	2,674,000	0
Subtotal	15,613,486	14,697,625	17,823,090	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	15,613,486	14,697,625	17,823,090	0
BEGINNING FUND BALANCE	12,673,855	16,611,987	18,177,312	
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	12,673,855	16,611,987	18,177,312	0
TOTAL AVAILABLE RESOURCES	28,287,341	31,309,612	36,000,402	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 209000 HOUSING PROGRAM SRF

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
ECONOMIC DEVELOPMENT & ASSISTANCE				
Housing:				
Salaries & Wages	556,625	556,400	606,985	
Employee Benefits	340,276	364,130	461,310	
Services & Supplies	10,778,453	12,211,770	27,792,790	
Function Total	11,675,354	13,132,300	28,861,085	0
Subtotal	11,675,354	13,132,300	28,861,085	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	11,675,354	13,132,300	28,861,085	0
ENDING FUND BALANCE	16,611,987	18,177,312	7,139,317	0
TOTAL FUND COMMITMENTS & FUND BALANCE	28,287,341	31,309,612	36,000,402	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 209000 HOUSING PROGRAM SRF

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Federal Grants-HUD	11,857,066	6,238,020	17,306,930	
State Grants	1,397,117	600,000	1,297,000	
Other Local Government Revenues			150,000	
Total Intergovernmental Revenues	13,254,183	6,838,020	18,753,930	0
CHARGES FOR SERVICES				
Economic Development & Assistance:				
Charges for Labor & Materials	142,252	377,495	150,000	
Total Charges for Services	142,252	377,495	150,000	0
MISCELLANEOUS				
Rentals	380,696	451,469	255,000	
Rehab Loans Interest & Penalties	214	10		
Other Fees, Charges & Reimbursements	41,139	679,160		
Total Miscellaneous	422,049	1,130,639	255,000	0
Subtotal	13,818,484	8,346,154	19,158,930	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	13,818,484	8,346,154	19,158,930	0
BEGINNING FUND BALANCE	882,079	797,165	457,907	
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	882,079	797,165	457,907	0
TOTAL AVAILABLE RESOURCES	14,700,563	9,143,319	19,616,837	0

CITY OF LAS VEGAS

SCHEDULE B

FUND 210000 HOUSING & URBAN DEVELOPMENT SRF

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
ECONOMIC DEVELOPMENT & ASSISTANCE				
Housing:				
Services & Supplies	5,466,796	3,947,000	10,018,015	
Activity Total	5,466,796	3,947,000	10,018,015	0
Urban Redevelopment:				
Salaries & Wages	53,876	53,000	49,280	
Employee Benefits	32,808	33,600	37,450	
Services & Supplies	37,367	103,150	3,403,300	
Activity Total	124,051	189,750	3,490,030	0
Administration:				
Salaries & Wages	506,069	491,870	490,760	
Employee Benefits	311,056	320,665	372,980	
Services & Supplies	200,416	509,920	805,365	
Capital Outlay	52,580		48,500	
Activity Total	1,070,121	1,322,455	1,717,605	0
Economic Development & Assistance:				
Services & Supplies			200,000	
Activity Total	0	0	200,000	0
Community Action Programs:				
Salaries & Wages	190,284	190,565		
Employee Benefits	115,949	119,845		
Services & Supplies	1,656,771	953,780	1,447,150	
Activity Total	1,963,004	1,264,190	1,447,150	0
Function Total	8,623,972	6,723,395	16,872,800	0
Continued to next page				

EXPENDITURES (continued)	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Subtotal	8,623,972	6,723,395	16,872,800	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund	108,717	112,000	85,590	
Multipurpose SRF	95,639	42,000	50,000	
General CPF	1,225,121			
City Facilities CPF	9,510			
Parks & Leisure Activities CPF	1,277,805	292,292	461,450	
Debt Service Fund	2,562,634	1,515,725	1,518,225	
Total Other Uses	5,279,426	1,962,017	2,115,265	0
Total Expenditures & Other Uses	13,903,398	8,685,412	18,988,065	0
ENDING FUND BALANCE	797,165	457,907	628,772	
TOTAL FUND COMMITMENTS & FUND BALANCE	14,700,563	9,143,319	19,616,837	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 210000 HOUSING & URBAN DEVELOPMENT SRF

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REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
MISCELLANEOUS				
Interest Earnings	26,172	59,396	41,844	
Rentals	43,324	36,964	118,170	
Total Miscellaneous	69,496	96,360	160,014	0
Subtotal	69,496	96,360	160,014	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Sale of Fixed Assets	1,373,333			
Total Other Financing Sources	1,373,333	0	0	0
Total Revenues & Other Financing Sources	1,442,829	96,360	160,014	0
BEGINNING FUND BALANCE	13,737,623	14,094,935	14,110,711	
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	13,737,623	14,094,935	14,110,711	0
TOTAL AVAILABLE RESOURCES	15,180,452	14,191,295	14,270,725	0

CITY OF LAS VEGAS

SCHEDULE B

FUND 211000 INDUSTRIAL DEVELOPMENT SRF

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
ECONOMIC DEVELOPMENT & ASSISTANCE				
Economic Development & Assistance:				
Services & Supplies	1,085,517	80,584	826,693	
Capital Outlay			1,000,000	
Function Total	1,085,517	80,584	1,826,693	0
Subtotal	1,085,517	80,584	1,826,693	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	1,085,517	80,584	1,826,693	0
ENDING FUND BALANCE	14,094,935	14,110,711	12,444,032	0
TOTAL FUND COMMITMENTS & FUND BALANCE	15,180,452	14,191,295	14,270,725	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 211000 INDUSTRIAL DEVELOPMENT SRF

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
TAXES				
Ad Valorem Property Tax	13,509,362	12,500,000	11,275,000	
Total Taxes	13,509,362	12,500,000	11,275,000	0
MISCELLANEOUS				
Interest Earnings	189,419	50,000	50,000	
Total Miscellaneous	189,419	50,000	50,000	0
Subtotal	13,698,781	12,550,000	11,325,000	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	13,698,781	12,550,000	11,325,000	0
BEGINNING FUND BALANCE	2,606,973	1,129,619	1,747,734	
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	2,606,973	1,129,619	1,747,734	0
TOTAL AVAILABLE RESOURCES	16,305,754	13,679,619	13,072,734	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 212000 FIRE SAFETY INITIATIVE SRF

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
PUBLIC SAFETY				
Fire:				
Services & Supplies	7,793	3,500	3,500	
Function Total	7,793	3,500	3,500	0
Subtotal	7,793	3,500	3,500	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund	10,745,226	9,510,797	9,520,000	
Fire Services CPF		1,000,000		
Road & Flood CPF	7,000	25,000	25,000	
Debt Service Fund	4,416,116	1,392,588	2,408,750	
Total Other Uses	15,168,342	11,928,385	11,953,750	0
Total Expenditures & Other Uses	15,176,135	11,931,885	11,957,250	0
ENDING FUND BALANCE	1,129,619	1,747,734	1,115,484	0
TOTAL FUND COMMITMENTS & FUND BALANCE	16,305,754	13,679,619	13,072,734	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 212000 FIRE SAFETY INITIATIVE SRF

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
MISCELLANEOUS				
Interest Earnings	907,766	656,199	123,649	
Total Miscellaneous	907,766	656,199	123,649	0
Subtotal	907,766	656,199	123,649	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	907,766	656,199	123,649	0
BEGINNING FUND BALANCE	53,364,820	50,560,760	50,569,895	
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	53,364,820	50,560,760	50,569,895	0
TOTAL AVAILABLE RESOURCES	54,272,586	51,216,959	50,693,544	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 213000 FISCAL STABILIZATION SRF

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
GENERAL GOVERNMENT				
Financial Administration:				
Services & Supplies	48,295	47,064	28,054	
Function Total	48,295	47,064	28,054	0
Subtotal	48,295	47,064	28,054	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund	3,663,531	600,000	625,000	
General CPF			2,000,000	
City Facilities CPF			500,000	
Public Works CPF			9,100,000	
Traffic Improvements CPF			1,760,000	
Parks & Leisure Activities CPF			2,490,000	
Road & Flood CPF			6,050,000	
Detention & Enforcement CPF			3,100,000	
Debt Service Fund			13,500,000	
Total Other Uses	3,663,531	600,000	39,125,000	0
Total Expenditures & Other Uses	3,711,826	647,064	39,153,054	0
ENDING FUND BALANCE	50,560,760	50,569,895	11,540,490	0
TOTAL FUND COMMITMENTS & FUND BALANCE	54,272,586	51,216,959	50,693,544	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 213000 FISCAL STABILIZATION SRF

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
LICENSES & PERMITS				
Impact Fees	171,358	150,000	400,000	
Total Licenses & Permits	171,358	150,000	400,000	0
INTERGOVERNMENTAL REVENUES				
Federal Grants	26,200,719	7,106,481	39,892,213	
Other Federal Revenues	539,662	845,369	13,655,098	
State Grants	815,781	210,000	733,550	
Local Grants	1,700,000	30,000		
Other Local Government Revenues	91,548,217	80,887,494	73,268,262	
Total Intergovernmental Revenues	120,804,379	89,079,344	127,549,123	0
CHARGES FOR SERVICES				
Charges for Labor & Materials	18,301	12,500		
Total Charges for Services	18,301	12,500	0	0
SPECIAL ASSESSMENTS				
Capital Improvement	1,179,163	1,121,605	1,120,000	
Total Special Assessments	1,179,163	1,121,605	1,120,000	0
MISCELLANEOUS				
Interest Earnings	2,986,274	3,026,414	2,265,798	
Contributions & Donations	75,300,005			
Other Fees, Charges & Reimbursements	132,130	4,687,502		
Total Miscellaneous	78,418,409	7,713,916	2,265,798	0
Subtotal	200,591,610	98,077,365	131,334,921	0
Continued to next page				

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund	9,289,475			
Multipurpose SRF	6,560,259	327,000		
LV Convention & Visitors Authority SRF			3,000,000	
Park Construction Program SRF	2,139,342			
Transportation Programs SRF	1,650,000	1,770,000	1,780,000	
Housing & Urban Development SRF	2,512,436	292,292	461,450	
Fire Safety Initiative SRF	7,000	1,025,000	25,000	
Fiscal Stabilization SRF			25,000,000	
General CPF	95,507	2,047,195		
City Facilities CPF	47,900	47,900	47,900	
Fire Services CPF	3,026,090	4,021,825	46,600	
Public Works CPF	1,053,788	8,351,496	41,600	
Traffic Improvements CPF	12,600	12,600	12,600	
Parks & Leisure Activities CPF	13,299,497	6,408,278	102,400	
Road & Flood CPF	700,000	900,000		
Detention & Enforcement CPF	3,657,000	9,100	9,100	
Green Building CPF		3,608,044		
Building & Safety EF	500,000			
City Facilities ISF		1,000,000		
Sale of Fixed Assets		41,941		
General Obligation Bond Proceeds	10,848,700	40,659,793		
Premium (Discount) on Bonds	(108,487)			
Total Other Financing Sources	55,291,107	70,522,464	30,526,650	0
Total Revenues & Other Financing Sources	255,882,717	168,599,829	161,861,571	0
BEGINNING FUND BALANCE	419,489,288	320,219,933	203,422,391	0
Prior Period Adjustments				
GASB 54 Adjustment-Page 130		7,311,022		
TOTAL BEGINNING FUND BALANCE	419,489,288	327,530,955	203,422,391	0
TOTAL AVAILABLE RESOURCES	675,372,005	496,130,784	365,283,962	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 400000 CAPITAL PROJECTS FUNDS SUMMARY

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
GENERAL GOVERNMENT				
Salaries & Wages	151,018	162,430	130,470	
Employee Benefits	93,632	100,700	99,150	
Services & Supplies	489,981	4,635,860	4,678,482	
Capital Outlay	86,209,944	77,254,530	46,087,538	
	86,944,575	82,153,520	50,995,640	0
PUBLIC SAFETY				
Services & Supplies	31,730	204,990	32,462	
Capital Outlay	5,470,269	19,415,611	35,024,516	
	5,501,999	19,620,601	35,056,978	0
PUBLIC WORKS				
Services & Supplies	3,250,357	2,094,153	2,072,237	
Capital Outlay	78,605,141	74,965,192	120,170,807	
	81,855,498	77,059,345	122,243,044	0
CULTURE & RECREATION				
Services & Supplies	1,548,202	3,945,881	53,532	
Capital Outlay	138,883,851	55,205,490	66,854,132	
	140,432,053	59,151,371	66,907,664	0
ECONOMIC DEVELOPMENT & ASSISTANCE				
Services & Supplies	0	562,000		
Capital Outlay	2,541,505	7,338,000	3,687,797	
	2,541,505	7,900,000	3,687,797	0
Subtotal	317,275,630	245,884,837	278,891,123	0

Continued to next page

CITY OF LAS VEGAS

SCHEDULE B
FUND 400000 CAPITAL PROJECTS FUNDS SUMMARY

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
SID Administration SRF	306,788	307,200	328,202	
General CPF	260,200	3,725,744	260,200	
City Facilities CPF	197,097	5,476,369		
Fire Services CPF	12,000,000	142,500		
Public Works CPF	1,300,000	900,000		
Traffic Improvements CPF		2,743,740		
Parks & Leisure Activities CPF	4,935,085	6,915,947		
Road & Flood CPF	3,200,000	5,023,243		
Detention & Enforcement CPF		478,895		
Debt Service Fund	10,177,272	10,665,560	8,944,123	
Municipal Parking EF	500,000			
Computer Services ISF		3,534,262	500,000	
Employee Benefit ISF	5,000,000	6,910,096		
Total Other Uses	37,876,442	46,823,556	10,032,525	0
Total Expenditures & Other Uses	355,152,072	292,708,393	288,923,648	0
TOTAL ENDING FUND BALANCE	320,219,933	203,422,391	76,360,314	
TOTAL COMMITMENTS & FUND BALANCE	675,372,005	496,130,784	365,283,962	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 400000 CAPITAL PROJECTS FUNDS SUMMARY

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Other Federal Revenues	394,800			
Total Intergovernmental Revenues	394,800	0	0	0
CHARGES FOR SERVICES				
Economic Development & Assistance:				
Charges for Labor & Materials	11,772	12,500		
Total Charges for Services	11,772	12,500	0	0
MISCELLANEOUS				
Interest Earnings	7,857			
Total Miscellaneous	7,857	0	0	0
Subtotal	414,429	12,500	0	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Multipurpose SRF	6,260,451			
Housing & Urban Development SRF	1,225,121			
Fiscal Stabilization SRF			2,000,000	
City Facilities CPF	47,900	47,900	47,900	
Fire Services CPF	46,600	46,600	46,600	
Public Works CPF	41,600	41,600	41,600	
Traffic Improvements CPF	12,600	12,600	12,600	
Parks & Leisure Activities CPF	102,400	102,400	102,400	
Detention & Enforcement CPF	9,100	9,100	9,100	
Green Building CPF		3,465,544		
City Facilities ISF		1,000,000		
General Obligation Bond Proceeds	10,848,700	18,300,000		
Premium (Discount) On Bonds	(108,487)			
Total Other Financing Sources	18,485,985	23,025,744	2,260,200	0
Total Revenues & Other Financing Sources	18,900,414	23,038,244	2,260,200	0
BEGINNING FUND BALANCE	14,860,214	16,024,489	21,592,408	
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	14,860,214	16,024,489	21,592,408	0
TOTAL AVAILABLE RESOURCES	33,760,628	39,062,733	23,852,608	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 401000 GENERAL CPF

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
GENERAL GOVERNMENT				
Other:				
Salaries & Wages	151,018	162,430	130,470	
Employee Benefits	93,632	100,700	99,150	
Services & Supplies	81,628	406,000	2,000,000	
Capital Outlay	14,772,849	6,854,000	16,334,173	
Function Total	15,099,127	7,523,130	18,563,793	0
ECONOMIC DEVELOPMENT & ASSISTANCE				
Economic Development & Assistance:				
Services & Supplies		562,000		
Capital Outlay	2,541,505	7,338,000	3,687,797	
Activity Total	2,541,505	7,900,000	3,687,797	0
Function Total	2,541,505	7,900,000	3,687,797	0
Subtotal	17,640,632	15,423,130	22,251,590	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
City Facilities CPF		47,195		
Parks & Leisure Activities CPF	95,507	2,000,000		
Total Other Uses	95,507	2,047,195	0	0
Total Expenditures & Other Uses	17,736,139	17,470,325	22,251,590	0
ENDING FUND BALANCE	16,024,489	21,592,408	1,601,018	
TOTAL COMMITMENTS & FUND BALANCE	33,760,628	39,062,733	23,852,608	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 401000 GENERAL CPF

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Other Federal Revenues	52,473	25,000	25,000	
Other Local Government Revenues	233,746			
Total Intergovernmental Revenues	286,219	25,000	25,000	0
MISCELLANEOUS				
Interest Earnings	881,439	775,249	387,520	
Other Fees, Charges & Reimbursements				
Total Miscellaneous	881,439	775,249	387,520	0
Subtotal	1,167,658	800,249	412,520	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Multipurpose SRF		27,000		
Housing & Urban Development SRF	9,510			
Fiscal Stabilization SRF			500,000	
General CPF		47,195		
Fire Services CPF		1,000,000		
Public Works CPF		2,629,174		
Parks & Leisure Activities CPF	197,097	1,800,000		
Building & Safety EF	500,000			
Total Other Financing Sources	706,607	5,503,369	500,000	0
Total Revenues & Other Financing Sources	1,874,265	6,303,618	912,520	0
BEGINNING FUND BALANCE	208,467,066	128,683,383	53,179,443	
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	208,467,066	128,683,383	53,179,443	0
TOTAL AVAILABLE RESOURCES	210,341,331	134,987,001	54,091,963	0

CITY OF LAS VEGAS

SCHEDULE B

FUND 402000 CITY FACILITIES CPF

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
GENERAL GOVERNMENT				
Other:				
Services & Supplies	408,353	110,266	27,486	
Capital Outlay	71,437,095	70,400,530	29,753,365	
Function Total	71,845,448	70,510,796	29,780,851	0
Subtotal	71,845,448	70,510,796	29,780,851	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	47,900	47,900	47,900	
Debt Service Fund	9,264,600	9,264,600	7,091,364	
Municipal Parking EF	500,000			
Computer Services ISF		1,984,262	500,000	
Total Other Uses	9,812,500	11,296,762	7,639,264	0
Total Expenditures & Other Uses	81,657,948	81,807,558	37,420,115	0
ENDING FUND BALANCE	128,683,383	53,179,443	16,671,848	0
TOTAL COMMITMENTS & FUND BALANCE	210,341,331	134,987,001	54,091,963	0

CITY OF LAS VEGAS

SCHEDULE B

FUND 402000 CITY FACILITIES CPF

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Other Local Government Revenues	13,975	166,400		
Total Intergovernmental Revenues	13,975	166,400	0	0
MISCELLANEOUS				
Interest Earnings	459,807	508,347	358,935	
Total Miscellaneous	459,807	508,347	358,935	0
Subtotal	473,782	674,747	358,935	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Multipurpose SRF	299,808			
Fire Safety Initiative SRF		1,000,000		
Parks & Leisure Activities CPF	12,000,000			
Green Building CPF		142,500		
General Obligation Bond Proceeds		10,664,223		
Sale of Fixed Assets		41,941		
Total Other Financing Sources	12,299,808	11,848,664	0	0
Total Revenues & Other Financing Sources	12,773,590	12,523,411	358,935	0
BEGINNING FUND BALANCE	26,520,346	35,380,797	28,276,230	
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	26,520,346	35,380,797	28,276,230	0
TOTAL AVAILABLE RESOURCES	39,293,936	47,904,208	28,635,165	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 403000 FIRE SERVICES CPF

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
PUBLIC SAFETY				
Fire:				
Services & Supplies	23,869	190,542	25,484	
Capital Outlay	863,180	15,415,611	19,769,516	
Function Total	887,049	15,606,153	19,795,000	0
Subtotal	887,049	15,606,153	19,795,000	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	46,600	46,600	46,600	
City Facilities CPF		1,000,000		
Traffic Improvements CPF		200,000		
Parks & Leisure Activities CPF	2,979,490	2,775,225		
Total Other Uses	3,026,090	4,021,825	46,600	0
Total Expenditures & Other Uses	3,913,139	19,627,978	19,841,600	0
ENDING FUND BALANCE	35,380,797	28,276,230	8,793,565	
TOTAL COMMITMENTS & FUND BALANCE	39,293,936	47,904,208	28,635,165	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 403000 FIRE SERVICES CPF

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Federal Grants	1,725,056		2,200,000	
Other Federal Revenues	28,395	88,917	1,807,467	
Other Local Government Revenues	4,989,854	2,124,111	2,116,825	
Total Intergovernmental Revenues	6,743,305	2,213,028	6,124,292	0
MISCELLANEOUS				
Interest Earnings	418,617	442,493	311,739	
Total Miscellaneous	418,617	442,493	311,739	0
Subtotal	7,161,922	2,655,521	6,436,031	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Transportation Programs SRF	1,650,000	1,770,000	1,780,000	
Fiscal Stabilization SRF			9,100,000	
Parks & Leisure Activities CPF	600,000			
Road & Flood CPF	700,000	900,000		
General Obligation Bond Proceeds		8,100,000		
Total Other Financing Sources	2,950,000	10,770,000	10,880,000	0
Total Revenues & Other Financing Sources	10,111,922	13,425,521	17,316,031	0
BEGINNING FUND BALANCE	26,695,948	28,080,673	25,568,761	
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	26,695,948	28,080,673	25,568,761	0
TOTAL AVAILABLE RESOURCES	36,807,870	41,506,194	42,884,792	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 404000 PUBLIC WORKS CPF

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
PUBLIC WORKS				
Paved Streets:				
Services & Supplies	921,045	21,779	22,237	
Capital Outlay	6,744,761	7,064,158	32,833,180	
Activity Total	7,665,806	7,085,937	32,855,417	0
Storm Drainage:				
Capital Outlay	7,603	500,000	1,034,311	
Activity Total	7,603	500,000	1,034,311	0
Function Total	7,673,409	7,585,937	33,889,728	0
Subtotal	7,673,409	7,585,937	33,889,728	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	41,600	41,600	41,600	
City Facilities CPF		2,629,174		
Traffic Improvements CPF		1,090,000		
Parks & Leisure Activities CPF	1,012,188	2,140,722		
Road & Flood CPF		2,450,000		
Total Other Uses	1,053,788	8,351,496	41,600	0
Total Expenditures & Other Uses	8,727,197	15,937,433	33,931,328	0
ENDING FUND BALANCE	28,080,673	25,568,761	8,953,464	0
TOTAL COMMITMENTS & FUND BALANCE	36,807,870	41,506,194	42,884,792	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 404000 PUBLIC WORKS CPF

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
LICENSES & PERMITS				
Impact Fees	171,358	150,000	400,000	
Total Licenses & Permits	171,358	150,000	400,000	0
INTERGOVERNMENTAL REVENUES				
Federal Grants	1,673,104	67,797		
Other Federal Revenues	14,465	9,786	7,333,000	
Other Local Government Revenues	2,041,114	668,511	1,900,500	
Total Intergovernmental Revenues	3,728,683	746,094	9,233,500	0
MISCELLANEOUS				
Interest Earnings	91,323	132,191	93,129	
Total Miscellaneous	91,323	132,191	93,129	0
Subtotal	3,991,364	1,028,285	9,726,629	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Fiscal Stabilization SRF			1,760,000	
Fire Services CPF		200,000		
Public Works CPF		1,090,000		
Parks & Leisure Activities CPF		1,453,740		
Total Other Financing Sources	0	2,743,740	1,760,000	0
Total Revenues & Other Financing Sources	3,991,364	3,772,025	11,486,629	0
BEGINNING FUND BALANCE	6,495,193	5,860,018	5,612,937	
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	6,495,193	5,860,018	5,612,937	0
TOTAL AVAILABLE RESOURCES	10,486,557	9,632,043	17,099,566	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 405000 TRAFFIC IMPROVEMENTS CPF

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
PUBLIC SAFETY				
Other Protection:				
Services & Supplies	6,850	6,506	6,643	
Capital Outlay	4,607,089	4,000,000	13,160,000	
Function Total	4,613,939	4,006,506	13,166,643	0
Subtotal	4,613,939	4,006,506	13,166,643	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	12,600	12,600	12,600	
Total Other Uses	12,600	12,600	12,600	0
Total Expenditures & Other Uses	4,626,539	4,019,106	13,179,243	0
ENDING FUND BALANCE	5,860,018	5,612,937	3,920,323	
TOTAL COMMITMENTS & FUND BALANCE	10,486,557	9,632,043	17,099,566	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 405000 TRAFFIC IMPROVEMENTS CPF

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Federal Grants	18,300,129	7,000,000	32,492,213	
Other Federal Revenues	49,529	16,500		
State Grants	815,781	210,000	733,550	
Local Grants	1,700,000	30,000		
Other Local Government Revenues	15,472,192	5,000,000	6,025,000	
Total Intergovernmental Revenues	36,337,631	12,256,500	39,250,763	0
MISCELLANEOUS				
Interest Earnings	1,089,529	1,067,502	1,044,534	
Contributions & Donations	75,300,005			
Other Fees, Charges & Reimbursements	105,542	354,185		
Total Miscellaneous	76,495,076	1,421,687	1,044,534	0
Subtotal	112,832,707	13,678,187	40,295,297	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund	8,000,000			
Multipurpose SRF		300,000		
LV Convention & Visitors Authority SRF			3,000,000	
Park Construction Program SRF	2,139,342			
Housing & Urban Development SRF	1,277,805	292,292	461,450	
Fiscal Stabilization SRF			2,490,000	
General CPF	95,507	2,000,000		
Fire Services CPF	2,979,490	2,775,225		
Public Works CPF	1,012,188	2,140,722		
Detention & Enforcement CPF	847,900			
General Obligation Bond Proceeds		3,595,570		
Total Other Financing Sources	16,352,232	11,103,809	5,951,450	0
Total Revenues & Other Financing Sources	129,184,939	24,781,996	46,246,747	0
BEGINNING FUND BALANCE	102,140,257	72,593,646	30,257,873	
Prior Period Adjustments				
GASB 54 Adjustment-Page 130		6,901,976		
TOTAL BEGINNING FUND BALANCE	102,140,257	79,495,622	30,257,873	0
TOTAL AVAILABLE RESOURCES	231,325,196	104,277,618	76,504,620	0

CITY OF LAS VEGAS

SCHEDULE B

FUND 406000 PARKS & LEISURE ACTIVITIES CPF

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
CULTURE & RECREATION				
Parks:				
Services & Supplies	476,504	167,279	53,532	
Capital Outlay	26,180,242	19,956,655	46,840,782	
Activity Total	26,656,746	20,123,934	46,894,314	0
Special Facilities:				
Services & Supplies	3,083	2,500,291		
Capital Outlay	100,405,399	27,049,283	5,146,840	
Activity Total	100,408,482	29,549,574	5,146,840	0
Participation Recreation:				
Services & Supplies	1,068,615	1,278,311		
Capital Outlay	12,298,210	8,199,552	14,866,510	
Activity Total	13,366,825	9,477,863	14,866,510	0
Function Total	140,432,053	59,151,371	66,907,664	0
Subtotal	140,432,053	59,151,371	66,907,664	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	102,400	102,400	102,400	
City Facilities CPF	197,097	1,800,000		
Fire Services CPF	12,000,000			
Public Works CPF	600,000			
Traffic Improvements CPF		1,453,740		
Road & Flood CPF	400,000	2,573,243		
Detention & Enforcement CPF		478,895		
Computer Services ISF		1,550,000		
Employee Benefit ISF	5,000,000	6,910,096		
Total Other Uses	18,299,497	14,868,374	102,400	0
Total Expenditures & Other Uses	158,731,550	74,019,745	67,010,064	0
ENDING FUND BALANCE	72,593,646	30,257,873	9,494,556	0
TOTAL COMMITMENTS & FUND BALANCE	231,325,196	104,277,618	76,504,620	0

CITY OF LAS VEGAS

SCHEDULE B

FUND 406000 PARKS & LEISURE ACTIVITIES CPF

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Federal Grants	4,502,430	38,684	5,200,000	
Other Federal Revenues		289,776	4,214,631	
Other Local Government Revenues	68,797,336	68,133,716	59,819,635	
Total Intergovernmental Revenues	73,299,766	68,462,176	69,234,266	0
CHARGES FOR SERVICES				
Public Works:				
Charges for Labor & Materials	6,529			
Total Charges for Services	6,529	0	0	0
MISCELLANEOUS				
Other Fees, Charges & Reimbursements	26,588			
Total Miscellaneous	26,588	0	0	0
Subtotal	73,332,883	68,462,176	69,234,266	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Fire Safety Initiative SRF	7,000	25,000	25,000	
Fiscal Stabilization SRF			6,050,000	
Public Works CPF		2,450,000		
Parks & Leisure Activities CPF	400,000	2,573,243		
Detention & Enforcement CPF	2,800,000			
Total Other Financing Sources	3,207,000	5,048,243	6,075,000	0
Total Revenues & Other Financing Sources	76,539,883	73,510,419	75,309,266	0
BEGINNING FUND BALANCE	6,613,851	8,945,887	13,153,590	
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	6,613,851	8,945,887	13,153,590	0
TOTAL AVAILABLE RESOURCES	83,153,734	82,456,306	88,462,856	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 407000 ROAD & FLOOD CPF

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
PUBLIC WORKS				
Paved Streets:				
Services & Supplies	151,460			
Capital Outlay	25,318,370	20,465,790	47,149,154	
Activity Total	25,469,830	20,465,790	47,149,154	0
Storm Drainage:				
Services & Supplies	2,157,032	2,050,000	2,050,000	
Capital Outlay	45,880,985	45,886,926	34,521,112	
Activity Total	48,038,017	47,936,926	36,571,112	0
Function Total	73,507,847	68,402,716	83,720,266	0
Subtotal	73,507,847	68,402,716	83,720,266	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Public Works CPF	700,000	900,000		
Total Other Uses	700,000	900,000	0	0
Total Expenditures & Other Uses	74,207,847	69,302,716	83,720,266	0
TOTAL ENDING FUND BALANCE	8,945,887	13,153,590	4,742,590	
TOTAL COMMITMENTS & FUND BALANCE	83,153,734	82,456,306	88,462,856	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 407000 ROAD & FLOOD CPF

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
MISCELLANEOUS				
Interest Earnings	10,852	6,676	4,703	
Total Miscellaneous	10,852	6,676	4,703	0
Subtotal	10,852	6,676	4,703	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Fiscal Stabilization SRF			3,100,000	
Parks & Leisure Activities CPF		478,895		
Total Other Financing Sources	0	478,895	3,100,000	0
Total Revenues & Other Financing Sources	10,852	485,571	3,104,703	0
BEGINNING FUND BALANCE	3,766,838	119,679	588,208	
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	3,766,838	119,679	588,208	0
TOTAL AVAILABLE RESOURCES	3,777,690	605,250	3,692,911	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 408000 DETENTION & ENFORCEMENT CPF

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
PUBLIC SAFETY				
Corrections:				
Services & Supplies	1,011	7,942	335	
Capital Outlay			2,095,000	
Function Total	1,011	7,942	2,095,335	0
Subtotal	1,011	7,942	2,095,335	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	9,100	9,100	9,100	
Parks & Leisure Activities CPF	847,900			
Road & Flood CPF	2,800,000			
Total Other Uses	3,657,000	9,100	9,100	0
Total Expenditures & Other Uses	3,658,011	17,042	2,104,435	0
ENDING FUND BALANCE	119,679	588,208	1,588,476	
TOTAL COMMITMENTS & FUND BALANCE	3,777,690	605,250	3,692,911	0

CITY OF LAS VEGAS

SCHEDULE B

FUND 408000 DETENTION & ENFORCEMENT CPF

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
SPECIAL ASSESSMENTS				
Capital Improvement	1,179,163	1,121,605	1,120,000	
Total Special Assessments	1,179,163	1,121,605	1,120,000	0
MISCELLANEOUS				
Interest Earnings	26,850	61,484	43,556	
Total Miscellaneous	26,850	61,484	43,556	0
Subtotal	1,206,013	1,183,089	1,163,556	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund	1,289,475			
Total Other Financing Sources	1,289,475	0	0	0
Total Revenues & Other Financing Sources	2,495,488	1,183,089	1,163,556	0
BEGINNING FUND BALANCE	23,929,575	24,531,361	23,435,598	
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	23,929,575	24,531,361	23,435,598	0
TOTAL AVAILABLE RESOURCES	26,425,063	25,714,450	24,599,154	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 409000 SPECIAL ASSESSMENTS CPF

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
PUBLIC WORKS				
Special Assessments:				
Services & Supplies	20,820	22,374		
Capital Outlay	653,422	1,048,318	4,633,050	
Function Total	674,242	1,070,692	4,633,050	0
Subtotal	674,242	1,070,692	4,633,050	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
SID Administration SRF	306,788	307,200	328,202	
Debt Service Fund	912,672	900,960	897,609	
Total Other Uses	1,219,460	1,208,160	1,225,811	0
Total Expenditures & Other Uses	1,893,702	2,278,852	5,858,861	0
ENDING FUND BALANCE	24,531,361	23,435,598	18,740,293	
TOTAL COMMITMENTS & FUND BALANCE	26,425,063	25,714,450	24,599,154	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 409000 SPECIAL ASSESSMENTS CPF

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Other Local Government Revenues		4,794,756	3,406,302	
Total Intergovernmental Revenues	0	4,794,756	3,406,302	0
MISCELLANEOUS				
Interest Earnings		5,419	2,623	
Total Miscellaneous	0	5,419	2,623	0
Subtotal	0	4,800,175	3,408,925	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	0	4,800,175	3,408,925	0
BEGINNING FUND BALANCE			1,128,134	
Prior Period Adjustments				
GASB 54 Adjustment-Page 130		144,750		
TOTAL BEGINNING FUND BALANCE	0	144,750	1,128,134	0
TOTAL AVAILABLE RESOURCES	0	4,944,925	4,537,059	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 411000 CAPITAL IMPROVEMENTS CPF

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
GENERAL GOVERNMENT				
Other:				
Services & Supplies		3,316,791	2,375,996	
Function Total	0	3,316,791	2,375,996	0
Subtotal	0	3,316,791	2,375,996	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Debt Service Fund		500,000	955,150	
Total Other Uses	0	500,000	955,150	0
Total Expenditures & Other Uses	0	3,816,791	3,331,146	0
ENDING FUND BALANCE	0	1,128,134	1,205,913	0
TOTAL COMMITMENTS & FUND BALANCE	0	4,944,925	4,537,059	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 411000 CAPITAL IMPROVEMENTS CPF

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Other Federal Revenues		415,390	275,000	
Total Intergovernmental Revenues	0	415,390	275,000	0
MISCELLANEOUS				
Interest Earnings		27,053	19,059	
Other Fees, Charges & Reimbursements		4,333,317		
Total Miscellaneous	0	4,360,370	19,059	0
Subtotal	0	4,775,760	294,059	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	0	4,775,760	294,059	0
BEGINNING FUND BALANCE			629,209	
Prior Period Adjustments				
GASB 54 Adjustment-Page 130		264,296		
TOTAL BEGINNING FUND BALANCE	0	264,296	629,209	0
TOTAL AVAILABLE RESOURCES	0	5,040,056	923,268	0

CITY OF LAS VEGAS

SCHEDULE B

FUND 412000 GREEN BUILDING CPF

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
GENERAL GOVERNMENT				
Other:				
Services & Supplies		802,803	275,000	
Function Total	0	802,803	275,000	0
Subtotal	0	802,803	275,000	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF		3,465,544		
Fire Services CPF		142,500		
Total Other Uses	0	3,608,044	0	0
Total Expenditures & Other Uses	0	4,410,847	275,000	0
ENDING FUND BALANCE	0	629,209	648,268	0
TOTAL COMMITMENTS & FUND BALANCE	0	5,040,056	923,268	0

CITY OF LAS VEGAS

SCHEDULE B
FUND 412000 GREEN BUILDING CPF

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
TAXES				
Ad Valorem Property Tax	11	15		
Total Taxes	11	15	0	0
INTERGOVERNMENTAL REVENUES				
Other Federal Revenues	4,618,062	4,988,518	4,984,908	
Other Local Government Revenues	782,145	784,000	815,000	
Total Intergovernmental Revenues	5,400,207	5,772,518	5,799,908	0
MISCELLANEOUS				
Contributions and Donations		52,600	500,000	
Total Miscellaneous	0	52,600	500,000	0
Subtotal	5,400,218	5,825,133	6,299,908	0
OTHER FINANCING SOURCES (Specify)				
Transfers In (Schedule T)				
General Fund	10,000,000	10,800,000	7,100,000	
Multipurpose SRF	5,866,919	7,426,919	7,423,919	
LV Convention & Visitors Authority SRF	3,717,200	4,697,499	4,695,293	
Fremont Street Room Tax SRF	1,330,896	1,350,028	1,368,703	
Housing & Urban Development SRF	2,562,634	1,515,725	1,518,225	
Fire Safety Initiative SRF	4,416,116	1,392,588	2,408,750	
Fiscal Stabilization SRF			13,500,000	
City Facilities CPF	9,264,600	9,264,600	7,091,364	
Special Assessments CPF	912,672	900,960	897,609	
Capital Improvements CPF		500,000	955,150	
Sanitation EF	3,362,345			
Municipal Parking EF	198,100	4,526,912	1,952,500	
City Facilities ISF	25,877	303,016	874,508	
Total Other Financing Sources	41,657,359	42,678,247	49,786,021	0
BEGINNING FUND BALANCE	495,269	4,130,858	2,885,388	
Prior Period Adjustment(s)				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	495,269	4,130,858	2,885,388	0
TOTAL AVAILABLE RESOURCES	47,552,846	52,634,238	58,971,317	0

CITY OF LAS VEGAS

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

EXPENDITURES & RESERVES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
Type: G. O. Revenue Supported Bonds				
Principal	5,445,000	7,230,000	18,800,000	
Interest	10,879,307	10,595,567	9,727,951	
Fiscal Agent Charges	90,107	91,255	125,000	
Reserves-Increase or (Decrease)			(495,140)	
Other (Escrow Refunding Defeased Debt)				
Subtotal	16,414,414	17,916,822	28,652,951	0
TOTAL RESERVED (MEMO ONLY)	495,140	495,140		
Type: Medium-Term Financing				
Principal	10,185,000	7,795,000	11,375,000	
Interest	1,990,692	2,129,650	2,699,590	
Fiscal Agent Charges				
Reserves-Increase or (Decrease)				
Other (Arbitrage Rebate)	500	9,000	100,000	
Subtotal	12,176,192	9,933,650	14,174,590	0
TOTAL RESERVED (MEMO ONLY)				
Type: Special Assessment Bonds				
Principal	653,000	633,000	656,000	
Interest	295,721	267,959	241,607	
Fiscal Agent Charges				
Reserves-Increase or (Decrease)				
Other (Specify)				
Subtotal	948,721	900,959	897,607	0
TOTAL RESERVED (MEMO ONLY)				
Type: Other				
Principal		613,038	620,049	
Interest	13,882,661	14,510,081	14,503,967	
Fiscal Agent Charges				
Reserves-Increase or (Decrease)				
Other (Specify)				
Subtotal	13,882,661	15,123,119	15,124,016	0
TOTAL RESERVED (MEMO ONLY)				
OTHER USES				
Bond Escrow Refunding - Defeasance of Debt		5,874,300		
Total Other Uses	0	5,874,300	0	0
ENDING FUND BALANCE	4,130,858	2,885,388	122,153	0
TOTAL COMMITMENTS & FUND BALANCE	47,552,846	52,634,238	58,971,317	0

CITY OF LAS VEGAS

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

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
CHARGES FOR SERVICES				
Health:				
Charges for Labor & Materials	42,861	35,000	35,000	
Total Charges for Services	42,861	35,000	35,000	0
MISCELLANEOUS				
Interest Earnings	386,619	122,416	122,466	
Total Miscellaneous	386,619	122,416	122,466	0
Subtotal	429,480	157,416	157,466	0
OTHER FINANCING SOURCES (specify)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	429,480	157,416	157,466	0
BEGINNING FUND BALANCE	1,763,327	2,074,397	2,121,813	
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	1,763,327	2,074,397	2,121,813	0
TOTAL AVAILABLE RESOURCES	2,192,807	2,231,813	2,279,279	0

CITY OF LAS VEGAS

SCHEDULE B

FUND 751000 CEMETERY OPERATIONS PERMANENT FUND

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
HEALTH				
Cemetery Operation:				
Services & Supplies	118,410	110,000	120,000	
Function Total	118,410	110,000	120,000	0
Subtotal	118,410	110,000	120,000	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Total Other Uses	0	0	0	0
Total Expenditures & Other Uses	118,410	110,000	120,000	0
TOTAL ENDING FUND BALANCE	2,074,397	2,121,813	2,159,279	
TOTAL FUND COMMITMENTS & FUND BALANCE	2,192,807	2,231,813	2,279,279	0

CITY OF LAS VEGAS

SCHEDULE B

FUND 751000 CEMETERY OPERATIONS PERMANENT FUND

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
Licenses & Permits	6,383,160	5,445,000	5,874,456	
Charges for Services	97,749,549	82,643,651	84,789,033	
Fines & Forfeits	3,928,308	3,318,465	3,500,000	
Miscellaneous	1,002,746	983,147	937,200	
Total Operating Revenue	109,063,763	92,390,263	95,100,689	0
OPERATING EXPENSE				
Public Safety	10,332,686	10,443,411	11,796,830	
Public Works	6,318,793	6,459,500	7,063,266	
Sanitation	71,302,747	73,827,596	77,234,819	
Culture & Recreation	2,120,216	2,209,452	2,750,211	
Total Operating Expense	90,074,442	92,939,959	98,845,126	0
Operating Income or (Loss)	18,989,321	(549,696)	(3,744,437)	0
NONOPERATING REVENUES				
Interest Earnings	4,082,294	4,330,303	3,191,007	
Sewer Connection Charges	4,102,865	4,000,000	4,000,000	
Gain (Loss) on Sale of Assets	(51,973)			
Other Local Government Revenues	40,062	16,095,200		
SNWA Infrastructure Fund	8,534,764	8,800,000	8,800,000	
Capital Contributions	5,516,712	6,000,000	6,000,000	
Total Nonoperating Revenues	22,224,724	39,225,503	21,991,007	0
NONOPERATING EXPENSES				
Interest Expense	3,391,141	3,110,965	2,549,479	
Arbitrage Expense	1,000			
Contributions to Other Governments	2,669,991	2,987,594	2,836,280	
Total Nonoperating Expenses	6,062,132	6,098,559	5,385,759	0
NET INCOME (LOSS) before Operating Transfers	35,151,913	32,577,248	12,860,811	0
Operating Transfers (Schedule T)				
In	1,700,000	1,710,000	1,200,000	
Out	(9,060,445)	(5,036,912)	(1,952,500)	
Net Operating Transfers	(7,360,445)	(3,326,912)	(752,500)	0
NET INCOME (LOSS)	27,791,468	29,250,336	12,108,311	0

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	112,166,717	92,390,263	95,100,689	
Cash Paid to Suppliers for Goods & Services	(36,896,926)	(38,282,847)	(43,772,579)	
Cash Paid to Employees for Services	(30,432,979)	(31,589,900)	(31,901,763)	
a. Net cash provided (used) by operating activities	44,836,812	22,517,516	19,426,347	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Cash Received from Interfund Loan	15,000,000			
Operating Transfers In	1,700,000	1,710,000	1,200,000	
Received from Other Governments	165,548	16,095,200		
Operating Transfers Out	(9,060,445)	(5,036,912)	(1,952,500)	
Contributions Paid to Other Governments	(5,847,787)	(2,987,594)	(2,836,280)	
b. Net cash provided (used) by noncapital financing activities	1,957,316	9,780,694	(3,588,780)	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Sewer Connection Charges	4,102,865	4,000,000	4,000,000	
SNWA Infrastructure Fund	8,462,213	8,800,000	8,800,000	
Acquisition, Construction or Improvement of Capital Assets	(17,736,902)	(49,200,000)	(84,909,985)	
Principal Paid on Bonds	(9,140,000)	(9,710,000)	(10,090,000)	
Arbitrage Rebate Paid	(1,000)			
Interest Paid	(3,159,780)	(2,771,804)	(2,387,173)	
c. Net cash provided (used) by capital and related financing activities	(17,472,604)	(48,881,804)	(84,587,158)	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	3,936,536	4,161,169	3,191,007	
d. Net cash provided (used) in investing activities	3,936,536	4,161,169	3,191,007	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	33,258,060	(12,422,425)	(65,558,584)	0
CASH AND CASH EQUIVALENTS AT JULY 1	180,823,025	214,081,085	201,658,660	
CASH AND CASH EQUIVALENTS AT JUNE 30	214,081,085	201,658,660	136,100,076	0

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
Culture & Recreation:				
Miscellaneous Fees & Charges	812,368	700,000	830,000	
MISCELLANEOUS				
Rentals	386,698	375,000	472,700	
Other Fees, Charges & Reimbursements	249			
Total Operating Revenue	1,199,315	1,075,000	1,302,700	0
OPERATING EXPENSE				
CULTURE & RECREATION				
Participant Recreation:				
Services & Supplies	1,275,708	1,372,000	1,880,441	
Cost of Stores Issued	65,542	62,500	72,919	
Depreciation/Amortization	778,966	774,952	796,851	
Total Operating Expense	2,120,216	2,209,452	2,750,211	0
Operating Income or (Loss)	(920,901)	(1,134,452)	(1,447,511)	0
NONOPERATING REVENUES				
Interest Earnings	11,920	12,466	8,782	
Total Nonoperating Revenues	11,920	12,466	8,782	0
NONOPERATING EXPENSES				
Interest Expense	497,851	528,389	437,461	
Contributions to Other Governments	36,350	38,793	37,000	
Total Nonoperating Expenses	534,201	567,182	474,461	0
NET INCOME (LOSS) before Operating Transfers	(1,443,182)	(1,689,168)	(1,913,190)	0
Operating Transfers (Schedule T)				
In	1,200,000	1,710,000	1,200,000	
Out				
Net Operating Transfers	1,200,000	1,710,000	1,200,000	0
NET INCOME (LOSS)	(243,182)	20,832	(713,190)	0

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	1,203,557	1,075,000	1,302,700	
Cash Paid to Suppliers for Goods & Services	(1,341,835)	(1,434,500)	(1,953,360)	
a. Net cash provided (used) by operating activities	(138,278)	(359,500)	(650,660)	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers In	1,200,000	1,710,000	1,200,000	
Contributions Paid to Other Governments	(36,350)	(38,793)	(37,000)	
b. Net cash provided (used) by noncapital financing activities	1,163,650	1,671,207	1,163,000	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, Construction or Improvement of Capital Assets	(448)	(200,000)	(310,000)	
Principal Paid on Bonds	(535,000)	(565,000)	(600,000)	
Interest Paid	(501,463)	(468,604)	(440,998)	
c. Net cash provided (used) by capital and related financing activities	(1,036,911)	(1,233,604)	(1,350,998)	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	13,453	12,466	8,782	
d. Net cash provided (used) in investing activities	13,453	12,466	8,782	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,914	90,569	(829,876)	0
CASH AND CASH EQUIVALENTS AT JULY 1	741,391	743,305	833,874	
CASH AND CASH EQUIVALENTS AT JUNE 30	743,305	833,874	3,998	0

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
Public Works:				
Miscellaneous Fees & Charges	261,068	250,000	60,000	
Sanitation:				
Sewer Service Charges	81,053,512	78,753,934	80,597,000	
Sewer Service Charges-North Las Vegas	12,036,534	18,234		
Sale of Reclaimed Water	366,686	383,204	517,000	
Miscellaneous Fees & Charges	410,700	333,000	425,000	
MISCELLANEOUS				
Other Fees, Charges & Reimbursements	24,810	48,000	48,000	
Total Operating Revenue	94,153,310	79,786,372	81,647,000	0
OPERATING EXPENSE				
PUBLIC WORKS				
Storm Drainage:				
Salaries & Wages	2,489,946	2,574,200	2,803,532	
Employee Benefits	1,656,713	1,703,000	1,966,600	
Services & Supplies	1,974,740	1,984,900	2,097,134	
Depreciation/Amortization	197,394	197,400	196,000	
SANITATION				
Sewage Collection & Disposal:				
Salaries & Wages	9,651,077	8,824,229	8,748,094	
Employee Benefits	5,927,534	7,803,693	6,558,290	
Services & Supplies	28,287,887	29,733,229	34,058,199	
Depreciation/Amortization	21,728,251	22,094,745	22,177,818	
Street Cleaning:				
Salaries & Wages	2,191,192	1,999,800	2,086,760	
Employee Benefits	1,395,378	1,317,000	1,484,230	
Services & Supplies	2,121,428	2,054,900	2,121,428	
Total Operating Expense	77,621,540	80,287,096	84,298,085	0
Operating Income or (Loss)	16,531,770	(500,724)	(2,651,085)	0
NONOPERATING REVENUES				
Interest Earnings	3,791,422	3,996,668	2,952,839	
Sewer Connection Charges	4,102,865	4,000,000	4,000,000	
Gain (Loss) on Sale of Assets	(51,973)			
Other Local Government Revenues	40,062	16,095,200		
SNWA Infrastructure Fund	8,534,764	8,800,000	8,800,000	
Capital Contributions	5,516,712	6,000,000	6,000,000	
Total Nonoperating Revenues	21,933,852	38,891,868	21,752,839	0
NONOPERATING EXPENSES				
Interest Expense	2,892,824	2,581,576	2,111,018	
Arbitrage Expense	1,000			
Contributions to Other Governments	2,633,641	2,948,801	2,799,280	
Total Nonoperating Expenses	5,527,465	5,530,377	4,910,298	0
NET INCOME (LOSS) before Operating Transfers	32,938,157	32,860,767	14,191,456	0
Operating Transfers (Schedule T)				
In				
Out	(8,362,345)	(510,000)		
Net Operating Transfers	(8,362,345)	(510,000)	0	0
NET INCOME (LOSS)	24,575,812	32,350,767	14,191,456	0

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	97,273,024	79,786,372	81,647,000	
Cash Paid to Suppliers for Goods & Services	(32,460,748)	(33,773,029)	(38,276,761)	
Cash Paid to Employees for Services	(23,217,164)	(24,221,922)	(23,647,506)	
a. Net cash provided (used) by operating activities	41,595,112	21,791,421	19,722,733	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Cash Received from Interfund Loan	15,000,000			
Received from Other Governments	165,548	16,095,200		
Operating Transfers Out	(8,362,345)	(510,000)		
Contributions Paid to Other Governments	(5,811,437)	(2,948,801)	(2,799,280)	
b. Net cash provided (used) by noncapital financing activities	991,766	12,636,399	(2,799,280)	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Sewer Connection Charges	4,102,865	4,000,000	4,000,000	
SNWA Infrastructure Fund	8,462,213	8,800,000	8,800,000	
Acquisition, Construction or Improvement of Capital Assets	(17,736,454)	(49,000,000)	(81,624,985)	
Principal Paid on Bonds	(8,605,000)	(9,145,000)	(9,490,000)	
Arbitrage Rebate Paid	(1,000)			
Interest Paid	(2,657,851)	(2,302,200)	(1,945,175)	
c. Net cash provided (used) by capital and related financing activities	(16,435,227)	(47,647,200)	(80,260,160)	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	3,644,565	3,827,534	2,952,839	
d. Net cash provided (used) in investing activities	3,644,565	3,827,534	2,952,839	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	29,796,216	(9,391,846)	(60,383,868)	0
CASH AND CASH EQUIVALENTS AT JULY 1	165,112,935	194,909,151	185,517,305	
CASH AND CASH EQUIVALENTS AT JUNE 30	194,909,151	185,517,305	125,133,437	0

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
Public Safety:				
Parking Fees	660,472	492,457	559,600	
Parking Meter Fees	1,215,473	1,144,221	1,163,000	
Miscellaneous Fees & Charges	10,032	2,676	32,000	
FINES & FORFEITS				
Parking Fines	3,928,308	3,318,465	3,500,000	
MISCELLANEOUS				
Rentals	523,581	510,000	416,500	
Other Fees, Charges & Reimbursements	66,548	50,147		
Total Operating Revenue	6,404,414	5,517,966	5,671,100	0
OPERATING EXPENSE				
PUBLIC SAFETY				
Traffic Control:				
Salaries & Wages	1,209,516	1,047,398	1,424,927	
Employee Benefits	749,339	672,703	1,041,320	
Services & Supplies	1,727,094	1,522,341	1,860,047	
Depreciation/Amortization	115	115	115	
Total Operating Expense	3,686,064	3,242,557	4,326,409	0
Operating Income or (Loss)	2,718,350	2,275,409	1,344,691	0
NONOPERATING REVENUES				
Interest Earnings	180,586	248,959	145,759	
Total Nonoperating Revenues	180,586	248,959	145,759	0
NONOPERATING EXPENSES				
Interest Expense	466	1,000	1,000	
Total Nonoperating Expenses	466	1,000	1,000	0
NET INCOME (LOSS) before Operating Transfers	2,898,470	2,523,368	1,489,450	0
Operating Transfers (Schedule T)				
In	500,000			
Out	(198,100)	(4,526,912)	(1,952,500)	
Net Operating Transfers	301,900	(4,526,912)	(1,952,500)	0
NET INCOME (LOSS)	3,200,370	(2,003,544)	(463,050)	0

CITY OF LAS VEGAS

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME (LOSS)
FUND 505000 MUNICIPAL PARKING EF

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	6,379,602	5,517,966	5,671,100	
Cash Paid to Suppliers for Goods & Services	(1,690,863)	(1,522,341)	(1,860,047)	
Cash Paid to Employees for Services	(1,941,810)	(1,720,101)	(2,466,247)	
a. Net cash provided (used) by operating activities	2,746,929	2,275,524	1,344,806	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers In	500,000			
Operating Transfers Out	(198,100)	(4,526,912)	(1,952,500)	
b. Net cash provided (used) by noncapital financing activities	301,900	(4,526,912)	(1,952,500)	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, Construction or Improvement of Capital Assets			(2,975,000)	
Interest Paid	(466)	(1,000)	(1,000)	
c. Net cash provided (used) by capital and related financing activities	(466)	(1,000)	(2,976,000)	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	174,513	248,959	145,759	
d. Net cash provided (used) in investing activities	174,513	248,959	145,759	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	3,222,876	(2,003,429)	(3,437,935)	0
CASH AND CASH EQUIVALENTS AT JULY 1	8,825,479	12,048,355	10,044,926	
CASH AND CASH EQUIVALENTS AT JUNE 30	12,048,355	10,044,926	6,606,991	0

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
LICENSES & PERMITS				
Business Licenses & Permits:				
Building Permits	5,342,512	4,543,269	4,900,587	
Miscellaneous Permits	1,040,648	901,731	973,869	
CHARGES FOR SERVICES				
Public Safety:				
Construction & Subdivision Inspections	360,707	392,086	421,452	
Miscellaneous Fees & Charges	561,997	173,839	183,981	
MISCELLANEOUS				
Other Fees, Charges & Reimbursements	860			
Total Operating Revenue	7,306,724	6,010,925	6,479,889	0
OPERATING EXPENSE				
PUBLIC SAFETY				
Protective Inspection:				
Salaries & Wages	3,263,547	3,335,670	3,393,960	
Employee Benefits	1,982,566	2,312,207	2,394,050	
Services & Supplies	1,400,509	1,552,977	1,682,411	
Total Operating Expense	6,646,622	7,200,854	7,470,421	0
Operating Income or (Loss)	660,102	(1,189,929)	(990,532)	0
NONOPERATING REVENUES				
Interest Earnings	98,366	72,210	83,627	
Total Nonoperating Revenues	98,366	72,210	83,627	0
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	758,468	(1,117,719)	(906,905)	0
Operating Transfers (Schedule T)				
In				
Out	(500,000)			
Net Operating Transfers	(500,000)	0	0	0
NET INCOME (LOSS)	258,468	(1,117,719)	(906,905)	0

CITY OF LAS VEGAS

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME (LOSS)
FUND 507000 BUILDING & SAFETY EF

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	7,310,534	6,010,925	6,479,889	
Cash Paid to Suppliers for Goods & Services	(1,403,480)	(1,552,977)	(1,682,411)	
Cash Paid to Employees for Services	(5,274,005)	(5,647,877)	(5,788,010)	
a. Net cash provided (used) by operating activities	633,049	(1,189,929)	(990,532)	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers In				
Operating Transfers Out	(500,000)			
b. Net cash provided (used) by noncapital financing activities	(500,000)	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:				
Interest and Dividends on Investments	104,005	72,210	83,627	
d. Net cash provided (used) in investing activities	104,005	72,210	83,627	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	237,054	(1,117,719)	(906,905)	0
CASH AND CASH EQUIVALENTS AT JULY 1	6,143,220	6,380,274	5,262,555	
CASH AND CASH EQUIVALENTS AT JUNE 30	6,380,274	5,262,555	4,355,650	0

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
Charges for Services	206,394,115	228,090,846	221,031,509	
Miscellaneous	794,819	542,009	508,170	
Total Operating Revenue	207,188,934	228,632,855	221,539,679	0
OPERATING EXPENSE				
General Government	200,116,737	201,762,468	208,238,594	
Public Safety	9,090,189	9,606,255	10,890,590	
Economic Development & Assistance	3,163,261	2,686,748	3,130,330	
Total Operating Expense	212,370,187	214,055,471	222,259,514	0
Operating Income or (Loss)	(5,181,253)	14,577,384	(719,835)	0
NONOPERATING REVENUES				
Interest Earnings	1,229,207	1,101,353	891,129	
Gain (Loss) on Sale of Assets	11,929	79,178	39,470	
Total Nonoperating Revenues	1,241,136	1,180,531	930,599	0
NONOPERATING EXPENSES				
Contributions to Other Governments	2,240,824	2,001,000	1,968,000	
Total Nonoperating Expenses	2,240,824	2,001,000	1,968,000	0
NET INCOME (LOSS) before Operating Transfers	(6,180,941)	13,756,915	(1,757,236)	0
Operating Transfers (Schedule T)				
In	17,579,405	21,044,358	1,000,500	
Out	(30,695,191)	(11,903,016)	(1,375,008)	
Net Operating Transfers	(13,115,786)	9,141,342	(374,508)	0
NET INCOME (LOSS)	(19,296,727)	22,898,257	(2,131,744)	0

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	9,775,519	34,273,658	34,118,127	
Cash Received from Internal Services Provided	195,461,007	194,359,197	187,421,552	
Cash Paid to Suppliers for Goods & Services	(45,932,862)	(51,590,217)	(50,316,474)	
Cash Paid to Employees for Services	(163,195,243)	(159,136,256)	(169,153,462)	
a. Net cash provided (used) by operating activities	(3,891,579)	17,906,382	2,069,743	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers In	17,579,405	21,044,358	1,000,500	
Operating Transfers Out	(30,695,191)	(11,903,016)	(1,375,008)	
Subsidies Paid to Other Governments	(2,240,824)	(2,001,000)	(1,968,000)	
b. Net cash provided (used) by noncapital financing activities	(15,356,610)	7,140,342	(2,342,508)	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from Sale of Fixed Assets	11,929	79,178	39,470	
Acquisition, Construction or Improvement of Capital Assets	(1,664,292)	(1,927,106)	(4,501,940)	
c. Net cash provided (used) by capital and related financing activities	(1,652,363)	(1,847,928)	(4,462,470)	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	1,408,464	1,101,353	891,129	
d. Net cash provided (used) in investing activities	1,408,464	1,101,353	891,129	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(19,492,088)	24,300,149	(3,844,106)	0
CASH AND CASH EQUIVALENTS AT JULY 1	70,513,763	51,021,675	75,321,824	0
CASH AND CASH EQUIVALENTS AT JUNE 30	51,021,675	75,321,824	71,477,718	0

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
Public Safety:				
Charges for Labor & Materials	23,057	26,015	26,275	
Economic Development & Assistance:				
Charges for Labor & Materials	3,155,124	2,694,880	3,130,330	
MISCELLANEOUS				
Other Fees, Charges & Reimbursements	5			
Total Operating Revenue	3,178,186	2,720,895	3,156,605	0
OPERATING EXPENSE				
GENERAL GOVERNMENT				
Financial Administration:				
Services & Supplies	1,259	1,312	1,339	
PUBLIC SAFETY				
Police:				
Services & Supplies	23,057	26,015	26,275	
ECONOMIC DEVELOPMENT & ASSISTANCE				
ED&A Administration:				
Salaries & Wages	1,642,982	1,326,020	1,395,204	
Employee Benefits	1,005,790	876,008	1,033,212	
Services & Supplies	514,489	484,720	701,914	
Total Operating Expense	3,187,577	2,714,075	3,157,944	0
Operating Income or (Loss)	(9,391)	6,820	(1,339)	0
NONOPERATING REVENUES				
Interest Earnings	26,195	26,646	18,772	
Total Nonoperating Revenues	26,195	26,646	18,772	0
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	16,804	33,466	17,433	0
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	16,804	33,466	17,433	0

CITY OF LAS VEGAS

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME (LOSS)
FUND 601000 REIMBURSABLE EXPENSES ISF

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	23,339	2,720,895	3,156,605	
Cash Received from Internal Services Provided	2,063,609			
Cash Paid to Suppliers for Goods & Services	(519,740)	(512,047)	(729,528)	
Cash Paid to Employees for Services	(2,660,632)	(2,202,028)	(2,428,416)	
a. Net cash provided (used) by operating activities	(1,093,424)	6,820	(1,339)	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	27,828	26,646	18,772	
d. Net cash provided (used) in investing activities	27,828	26,646	18,772	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(1,065,596)	33,466	17,433	0
CASH AND CASH EQUIVALENTS AT JULY 1	1,510,947	445,351	478,817	
CASH AND CASH EQUIVALENTS AT JUNE 30	445,351	478,817	496,250	0

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
Public Safety:				
Fire Alarm Services-Las Vegas	3,817,154	4,353,171	4,711,304	
Fire Alarm Services-Clark County	4,131,717	4,408,271	5,213,975	
Fire Alarm Services-North Las Vegas	809,898	818,799	939,033	
Fire Alarm Services-Laughlin	87,926	39,805	40,000	
Fire Alarm Services-Moapa Valley District	26,210	10,817	10,000	
MISCELLANEOUS				
Other Fees, Charges & Reimbursements	8,245			
Total Operating Revenue	8,881,150	9,630,863	10,914,312	0
OPERATING EXPENSE				
PUBLIC SAFETY				
Fire Communications:				
Salaries & Wages	4,328,487	4,616,449	4,469,264	
Employee Benefits	2,826,396	2,752,740	4,105,420	
Services & Supplies	1,636,535	1,937,351	2,015,931	
Depreciation/Amortization	275,714	273,700	273,700	
Total Operating Expense	9,067,132	9,580,240	10,864,315	0
Operating Income or (Loss)	(185,982)	50,623	49,997	0
NONOPERATING REVENUES				
Interest Earnings	20,209	29,695	20,920	
Total Nonoperating Revenues	20,209	29,695	20,920	0
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	(165,773)	80,318	70,917	0
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	(165,773)	80,318	70,917	0

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	5,946,475	5,277,692	6,203,008	
Cash Received from Internal Services Provided	3,817,154	4,353,171	4,711,304	
Cash Paid to Suppliers for Goods & Services	(1,634,409)	(1,937,351)	(2,015,931)	
Cash Paid to Employees for Services	(7,101,158)	(7,369,189)	(8,574,684)	
a. Net cash provided (used) by operating activities	1,028,062	324,323	323,697	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:				
Acquisition, Construction or Improvement of Capital Assets	(68,133)			
c. Net cash provided (used) by capital and related financing activities	(68,133)	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	18,833	29,695	20,920	
d. Net cash provided (used) in investing activities	18,833	29,695	20,920	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	978,762	354,018	344,617	0
CASH AND CASH EQUIVALENTS AT JULY 1	1,403,838	2,382,600	2,736,618	
CASH AND CASH EQUIVALENTS AT JUNE 30	2,382,600	2,736,618	3,081,235	0

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
General Government:				
Charges for Labor & Materials	1,096,594	1,073,455	1,079,000	
Total Operating Revenue	1,096,594	1,073,455	1,079,000	0
OPERATING EXPENSE				
GENERAL GOVERNMENT				
Other:				
Salaries & Wages	222,460	225,462	208,842	
Employee Benefits	100,068	142,162	156,880	
Services & Supplies	734,521	654,968	681,056	
Cost of Stores Issued	33,525	34,756	39,000	
Depreciation/Amortization	38,622	25,333	38,622	
Total Operating Expense	1,129,196	1,082,681	1,124,400	0
Operating Income or (Loss)	(32,602)	(9,226)	(45,400)	0
NONOPERATING REVENUES				
Interest Earnings	3,643	4,132	2,911	
Total Nonoperating Revenues	3,643	4,132	2,911	0
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	(28,959)	(5,094)	(42,489)	0
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	(28,959)	(5,094)	(42,489)	0

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	4,449			
Cash Received from Internal Services Provided	1,070,977	1,073,455	1,079,000	
Cash Paid to Suppliers for Goods & Services	(793,161)	(689,724)	(720,056)	
Cash Paid to Employees for Services	(359,286)	(367,624)	(365,722)	
a. Net cash provided (used) by operating activities	(77,021)	16,107	(6,778)	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:				
Acquisition, Construction or Improvement of Capital Assets		(209,802)		
c. Net cash provided (used) by capital and related financing activities	0	(209,802)	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	4,278	4,132	2,911	
d. Net cash provided (used) in investing activities	4,278	4,132	2,911	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(72,743)	(189,563)	(3,867)	0
CASH AND CASH EQUIVALENTS AT JULY 1	318,657	245,914	56,351	
CASH AND CASH EQUIVALENTS AT JUNE 30	245,914	56,351	52,484	0

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
General Government:				
Charges for Labor & Materials		88,311	80,000	
Charges for Equipment Use	5,340,131	5,304,557	5,322,344	
Charges for Equipment Replacement	668,044	673,548	670,796	
MISCELLANEOUS				
Other Fees, Charges & Reimbursements	16,867			
Total Operating Revenue	6,025,042	6,066,416	6,073,140	0
OPERATING EXPENSE				
GENERAL GOVERNMENT				
Other:				
Salaries & Wages	990,476	894,829	919,886	
Employee Benefits	585,782	577,311	655,620	
Services & Supplies	4,560,101	7,752,102	4,602,165	
Cost of Stores Issued	104,443	1,637,000	439,667	
Depreciation/Amortization	118,547	92,944	118,547	
Total Operating Expense	6,359,349	10,954,186	6,735,885	0
Operating Income or (Loss)	(334,307)	(4,887,770)	(662,745)	0
NONOPERATING REVENUES				
Interest Earnings	76,211	96,051	67,669	
Total Nonoperating Revenues	76,211	96,051	67,669	0
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	(258,096)	(4,791,719)	(595,076)	0
Operating Transfers (Schedule T)				
In		3,534,262	500,000	
Out				
Net Operating Transfers	0	3,534,262	500,000	0
NET INCOME (LOSS)	(258,096)	(1,257,457)	(95,076)	0

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Internal Services Provided	6,025,042	6,066,416	6,073,140	
Cash Paid to Suppliers for Goods & Services	(4,764,465)	(9,389,102)	(5,041,832)	
Cash Paid to Employees for Services	(1,578,344)	(1,472,140)	(1,575,506)	
a. Net cash provided (used) by operating activities	(317,767)	(4,794,826)	(544,198)	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfer In		3,534,262	500,000	
b. Net cash provided (used) by noncapital financing activities	0	3,534,262	500,000	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	82,176	96,051	67,669	
d. Net cash provided (used) in investing activities	82,176	96,051	67,669	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(235,591)	(1,164,513)	23,471	0
CASH AND CASH EQUIVALENTS AT JULY 1	4,994,558	4,758,967	3,594,454	
CASH AND CASH EQUIVALENTS AT JUNE 30	4,758,967	3,594,454	3,617,925	0

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
General Government:				
Charges for Equipment Use	1,493,294	1,405,583	1,449,439	
MISCELLANEOUS				
Other Fees, Charges & Reimbursements	15,348			
Total Operating Revenue	1,508,642	1,405,583	1,449,439	0
OPERATING EXPENSE				
GENERAL GOVERNMENT				
Other:				
Salaries & Wages	182,333	163,711	173,271	
Employee Benefits	106,236	108,003	129,470	
Services & Supplies	1,142,264	1,138,785	1,173,916	
Depreciation/Amortization	52,709	52,709	52,709	
Total Operating Expense	1,483,542	1,463,208	1,529,366	0
Operating Income or (Loss)	25,100	(57,625)	(79,927)	0
NONOPERATING REVENUES				
Interest Earnings	3,816	4,403	3,552	
Gain (Loss) on Sale of Assets		238		
Total Nonoperating Revenues	3,816	4,641	3,552	0
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	28,916	(52,984)	(76,375)	0
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	28,916	(52,984)	(76,375)	0

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	15,348			
Cash Received from Internal Services Provided	1,493,294	1,405,583	1,449,439	
Cash Paid to Suppliers for Goods & Services	(1,120,965)	(1,138,785)	(1,173,916)	
Cash Paid to Employees for Services	(289,114)	(271,714)	(302,741)	
a. Net cash provided (used) by operating activities	98,563	(4,916)	(27,218)	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		238		
c. Net cash provided (used) by capital and related financing activities	0	238	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	3,526	4,403	3,552	
d. Net cash provided (used) in investing activities	3,526	4,403	3,552	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	102,089	(275)	(23,666)	0
CASH AND CASH EQUIVALENTS AT JULY 1	203,007	305,096	304,821	
CASH AND CASH EQUIVALENTS AT JUNE 30	305,096	304,821	281,155	0

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
General Government:				
Charges for Labor & Materials	2,350,283	2,527,030	2,400,000	
Charges for Equipment Use	5,413,048	4,796,346	4,547,706	
Charges for Capital Recovery	4,078,682	3,048,471	2,001,937	
MISCELLANEOUS				
Other Fees, Charges & Reimbursements	37,812	20,725	9,026	
Total Operating Revenue	11,879,825	10,392,572	8,958,669	0
OPERATING EXPENSE				
GENERAL GOVERNMENT				
Other:				
Salaries & Wages	1,804,445	1,560,703	1,695,810	
Employee Benefits	1,045,144	1,041,078	1,230,660	
Services & Supplies	1,198,663	1,477,770	1,349,032	
Cost of Stores Issued	3,111,923	4,351,730	3,328,267	
Depreciation/Amortization	3,244,951	2,884,312	2,306,000	
Total Operating Expense	10,405,126	11,315,593	9,909,769	0
Operating Income or (Loss)	1,474,699	(923,021)	(951,100)	0
NONOPERATING REVENUES				
Interest Earnings	297,367	143,388	98,668	
Gain (Loss) on Sale of Assets	11,929	78,940	39,470	
Total Nonoperating Revenues	309,296	222,328	138,138	0
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	1,783,995	(700,693)	(812,962)	0
Operating Transfers (Schedule T)				
In				
Out	(22,253,000)	(2,000,000)		
Net Operating Transfers	(22,253,000)	(2,000,000)	0	0
NET INCOME (LOSS)	(20,469,005)	(2,700,693)	(812,962)	0

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	240,168			
Cash Received from Internal Services Provided	11,657,460	10,392,572	8,958,669	
Cash Paid to Suppliers for Goods & Services	(4,446,829)	(5,829,500)	(4,677,299)	
Cash Paid to Employees for Services	(2,902,799)	(2,601,781)	(2,926,470)	
a. Net cash provided (used) by operating activities	4,548,000	1,961,291	1,354,900	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers Out	(22,253,000)	(2,000,000)		
b. Net cash provided (used) by noncapital financing activities	(22,253,000)	(2,000,000)	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from Sale of Fixed Assets	11,929	78,940	39,470	
Acquisition, Construction or Improvement of Capital Assets	(1,583,624)	(1,717,304)	(4,501,940)	
c. Net cash provided (used) by capital and related financing activities	(1,571,695)	(1,638,364)	(4,462,470)	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	364,141	143,388	98,668	
d. Net cash provided (used) in investing activities	364,141	143,388	98,668	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(18,912,554)	(1,533,685)	(3,008,902)	0
CASH AND CASH EQUIVALENTS AT JULY 1	24,579,459	5,666,905	4,133,220	
CASH AND CASH EQUIVALENTS AT JUNE 30	5,666,905	4,133,220	1,124,318	0

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
General Government:				
Charges for Insurance-Employer	23,138,107	23,011,000	25,000,000	
Charges for Insurance-Employee	3,224,844	3,402,000	3,607,000	
Charges for Insurance-Nonemployee	960,824	1,532,000	1,300,000	
Benefit Cost Allocation	120,689,620	145,917,000	138,500,000	
MISCELLANEOUS				
Other Fees, Charges & Reimbursements	34,266	800	1,500	
Total Operating Revenue	148,047,661	173,862,800	168,408,500	0
OPERATING EXPENSE				
GENERAL GOVERNMENT				
Financial Administration:				
Salaries & Wages	40,385,458	37,848,700	40,360,200	
Employee Benefits	99,615,099	99,342,200	104,430,380	
Services & Supplies	1,327,859	1,289,500	2,143,500	
Insurance Claims	15,529,920	14,990,000	16,880,000	
Insurance Premiums	3,308,030	4,155,300	4,348,000	
Total Operating Expense	160,166,366	157,625,700	168,162,080	0
Operating Income or (Loss)	(12,118,705)	16,237,100	246,420	0
NONOPERATING REVENUES				
Interest Earnings	482,271	533,700	505,250	
Total Nonoperating Revenues	482,271	533,700	505,250	0
NONOPERATING EXPENSES				
Contributions to Other Governments	2,240,824	2,001,000	1,968,000	
Total Nonoperating Expenses	2,240,824	2,001,000	1,968,000	0
NET INCOME (LOSS) before Operating Transfers	(13,877,258)	14,769,800	(1,216,330)	0
Operating Transfers (Schedule T)				
In	17,579,405	17,510,096	500,500	
Out				
Net Operating Transfers	17,579,405	17,510,096	500,500	0
NET INCOME (LOSS)	3,702,147	32,279,896	(715,830)	0

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	2,622,222	4,934,800	4,908,500	
Cash Received from Internal Services Provided	143,827,727	168,928,000	163,500,000	
Cash Paid to Suppliers for Goods & Services	(20,017,618)	(20,434,800)	(23,371,500)	
Cash Paid to Employees for Services	(140,224,685)	(137,190,900)	(144,790,580)	
a. Net cash provided (used) by operating activities	(13,792,354)	16,237,100	246,420	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers In	17,579,405	17,510,096	500,500	
Subsidies Paid to Other Governments	(2,240,824)	(2,001,000)	(1,968,000)	
b. Net cash provided (used) by noncapital financing activities	15,338,581	15,509,096	(1,467,500)	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	537,574	533,700	505,250	
d. Net cash provided (used) in investing activities	537,574	533,700	505,250	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,083,801	32,279,896	(715,830)	0
CASH AND CASH EQUIVALENTS AT JULY 1	26,990,232	29,074,033	61,353,929	
CASH AND CASH EQUIVALENTS AT JUNE 30	29,074,033	61,353,929	60,638,099	0

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
General Government:				
Charges for Labor & Materials	238,969	361,000	300,000	
Charges for Equipment Use	14,845	12,000	10,000	
Charges for Insurance	1,690,371	2,140,000	1,650,000	
MISCELLANEOUS				
Other Fees, Charges & Reimbursements	83,072	2,800		
Total Operating Revenue	2,027,257	2,515,800	1,960,000	0
OPERATING EXPENSE				
GENERAL GOVERNMENT				
Financial Administration:				
Salaries & Wages	288,439	301,600	212,810	
Employee Benefits	182,180	176,000	219,410	
Services & Supplies	382,831	291,600	259,200	
Insurance Claims	821,598	770,900	959,900	
Insurance Premiums	249,588	412,000	276,900	
Total Operating Expense	1,924,636	1,952,100	1,928,220	0
Operating Income or (Loss)	102,621	563,700	31,780	0
NONOPERATING REVENUES				
Interest Earnings	141,373	105,100	64,500	
Total Nonoperating Revenues	141,373	105,100	64,500	0
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	243,994	668,800	96,280	0
Operating Transfers (Schedule T)				
In				
Out	(3,529,000)		(500,500)	
Net Operating Transfers	(3,529,000)	0	(500,500)	0
NET INCOME (LOSS)	(3,285,006)	668,800	(404,220)	0

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	328,551	375,800	310,000	
Cash Received from Internal Services Provided	1,690,371	2,140,000	1,650,000	
Cash Paid to Suppliers for Goods & Services	(1,447,681)	(1,474,500)	(1,496,000)	
Cash Paid to Employees for Services	(463,645)	(477,600)	(432,220)	
a. Net cash provided (used) by operating activities	107,596	563,700	31,780	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfer Out	(3,529,000)		(500,500)	
b. Net cash provided (used) by noncapital financing activities	(3,529,000)	0	(500,500)	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	243,629	105,100	64,500	
d. Net cash provided (used) in investing activities	243,629	105,100	64,500	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(3,177,775)	668,800	(404,220)	0
CASH AND CASH EQUIVALENTS AT JULY 1	3,214,699	36,924	705,724	
CASH AND CASH EQUIVALENTS AT JUNE 30	36,924	705,724	301,504	0

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
General Government:				
Charges for Labor & Materials	23,945,373	20,446,787	19,042,370	
MISCELLANEOUS				
Rentals	598,331	517,684	497,644	
Other Fees, Charges & Reimbursements	873			
Total Operating Revenue	24,544,577	20,964,471	19,540,014	0
OPERATING EXPENSE				
GENERAL GOVERNMENT				
Other:				
Salaries & Wages	4,724,976	4,310,464	4,410,133	
Employee Benefits	2,876,655	2,872,816	3,346,990	
Services & Supplies	11,045,214	10,184,408	11,090,412	
Depreciation/Amortization	418			
Total Operating Expense	18,647,263	17,367,688	18,847,535	0
Operating Income or (Loss)	5,897,314	3,596,783	692,479	0
NONOPERATING REVENUES				
Interest Earnings	178,122	158,238	108,887	
Total Nonoperating Revenues	178,122	158,238	108,887	0
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	6,075,436	3,755,021	801,366	0
Operating Transfers (Schedule T)				
In				
Out	(4,913,191)	(9,903,016)	(874,508)	
Net Operating Transfers	(4,913,191)	(9,903,016)	(874,508)	0
NET INCOME (LOSS)	1,162,245	(6,147,995)	(73,142)	0

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 06/30/13 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	594,967	20,964,471	19,540,014	
Cash Received from Internal Services Provided	23,815,373			
Cash Paid to Suppliers for Goods & Services	(11,187,994)	(10,184,408)	(11,090,412)	
Cash Paid to Employees for Services	(7,615,580)	(7,183,280)	(7,757,123)	
a. Net cash provided (used) by operating activities	5,606,766	3,596,783	692,479	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfer Out	(4,913,191)	(9,903,016)	(874,508)	
b. Net cash provided (used) by noncapital financing activities	(4,913,191)	(9,903,016)	(874,508)	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, Construction or Improvement of Capital Assets	(12,535)			
c. Net cash provided (used) by capital and related financing activities	(12,535)	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	126,479	158,238	108,887	0
d. Net cash provided (used) in investing activities	126,479	158,238	108,887	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	807,519	(6,147,995)	(73,142)	0
CASH AND CASH EQUIVALENTS AT JULY 1	7,298,366	8,105,885	1,957,890	
CASH AND CASH EQUIVALENTS AT JUNE 30	8,105,885	1,957,890	1,884,748	0

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

* - 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)

(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 07/01/12	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2013 INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) (9) + (10) TOTAL
FREMONT STREET EXPERIENCE REFUNDING BONDS	2	13 YRS	12,535,000	02/06/03	07/01/15	2.75-4.95%	5,085,000	218,703	1,150,000	1,368,703
PARKING BONDS Series 2002A	2	30 YRS	25,000,000	12/01/02	06/30/13	3.00-5.25%	595,000	11,900	595,000	606,900
VARIOUS PURPOSE REFUNDING BONDS SERIES 2005B	2	14 YRS	21,295,000	07/01/05	06/01/19	3.00-5.00%	13,835,000	375,000	13,835,000	14,210,000
VARIOUS PURPOSE REFUNDING BONDS SERIES 2006A	2	18 YRS	18,000,000	05/01/06	05/01/24	5.625-5.90%	14,230,000	832,866	895,000	1,727,866
VARIOUS PURPOSE SERIES 2006B	2	30 YRS	50,745,000	05/18/06	06/01/36	4.00-5.00%	50,745,000	2,425,563		2,425,563
VARIOUS PURPOSE SERIES 2006C (variable rate bonds)	2	30 YRS	32,000,000	08/22/06	06/01/36	Daily Rate	30,715,000	75,000	690,000	765,000
PERFORMING ARTS CENTER BONDS Series 2009	2	30 YRS	101,220,000	04/01/09	04/01/39	5.00-7.00%	99,660,000	5,788,919	1,635,000	7,423,919
Subtotal General Obligation Revenue Supported Bonds			260,795,000				214,865,000	9,727,951	18,800,000	28,527,951
RECREATION BONDS	5	10 YRS	20,000,000	12/09/03	11/01/13	2.00-3.60%	4,550,000	122,730	2,220,000	2,342,730
RECREATION BONDS SERIES 2004C	5	10 YRS	20,000,000	09/01/04	10/01/14	3.00-4.00%	6,640,000	217,563	2,135,000	2,352,563
CULTURAL / STUPAK COMMUNITY CENTER	5	10 YRS	12,500,000	11/01/07	11/01/17	4.00-4.25%	8,095,000	303,225	1,215,000	1,518,225
PUBLIC SAFETY BONDS	5	10 YRS	10,000,000	11/01/07	11/01/17	4.00-4.25%	6,470,000	242,275	975,000	1,217,275
MEDIUM TERM MAIN ST PARKING GARAGE BONDS	5	10 YRS	15,000,000	10/01/09	10/01/19	2.00-4.00%	13,520,000	447,500	1,505,000	1,952,500
MEDIUM TERM BONDS SERIES 2011A	5	10 YRS	27,590,000	12/01/11	12/01/21	2.00-5.00%	27,590,000	926,962	2,310,000	3,236,962
MEDIUM TERM BONDS SERIES 2011B (TAXABLE)	5	8 YRS	3,545,000	12/01/11	12/01/19	2.50-3.50%	3,545,000	99,185	400,000	499,185
MEDIUM TERM BONDS F STREET	11	10 YRS	7,445,000	10/01/12	04/01/22	3.00-5.00%		340,150	615,000	955,150
Subtotal Medium-Term Financing			116,080,000				70,410,000	2,699,590	11,375,000	14,074,590
<u>SANITATION EF:</u>										
SANITARY SEWER REFUNDING BONDS 2004	2	14 YRS	21,050,000	09/09/04	11/01/17	3.00-4.00%	14,760,000	534,450	2,230,000	2,764,450
SANITARY SEWER REFUNDING BONDS 2006A	2	15 YRS	31,920,000	03/15/06	04/01/21	4.00-5.00%	29,310,000	1,312,725	2,710,000	4,022,725
SANITARY SEWER REFUNDING BONDS 2007	2	5 YRS	17,155,000	11/01/07	10/01/12	4.00%	4,550,000	91,000	4,550,000	4,641,000
Subtotal General Obligation Revenue Supported Bonds			70,125,000				48,620,000	1,938,175	9,490,000	11,428,175
SUBTOTAL			447,000,000				333,895,000	14,365,716	39,665,000	54,030,716

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

* - 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)

(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 07/01/12	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2013 INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) (9) + (10) TOTAL
MUNICIPAL GOLF COURSE EF:										
GOLF COURSE BONDS	2	20 YRS	12,000,000	11/01/01	12/01/21	5.10-6.00%	7,925,000	440,998	600,000	1,040,998
Subtotal General Obligation Revenue Supported Bonds			12,000,000				7,925,000	440,998	600,000	1,040,998
SPECIAL ASSESSMENT CPF:										
SPECIAL ASSESSMENT BONDS 1463,1470,1471	8	20 YRS	4,245,000	12/01/02	12/01/22	3.625-5.00%	2,145,000	94,395	280,000	374,395
SPECIAL ASSESSMENT BONDS 1481	8	20 YRS	1,975,000	07/01/04	06/01/24	3.25-4.875%	1,180,000	52,495	100,000	152,495
SPECIAL ASSESSMENT BONDS 1474 & 1486	8	10 YRS	452,000	06/01/04	06/01/14	4.26%	90,000	3,355	45,000	48,355
SPECIAL ASSESSMENT BANK LOAN 1487 & 1503	8	10 YRS	818,000	03/17/06	12/01/15	4.04%	363,000	12,928	86,000	98,928
SPECIAL ASSESSMENT BONDS 1506	8	10 YRS	1,724,000	06/01/07	06/01/27	4.32%	1,423,000	61,474	69,000	130,474
SPECIAL ASSESSMENT BANK LOAN 1493	8	10 YRS	444,000	06/01/07	06/01/17	4.13%	240,000	8,994	44,000	52,994
SPECIAL ASSESSMENT BONDS 1490	8	10 YRS	320,000	07/01/07	06/01/17	4.53%	176,000	7,966	32,000	39,966
Subtotal Special Assessment Bonds			9,978,000				5,617,000	241,607	656,000	897,607
Other:										
INSTALLMENT PURCHASE:										
NEW CLEAN RENEWABLE ENERGY SERIES 2010	10	15 YRS	4,974,000	05/01/11	05/01/26	6.00%	4,693,307	284,884	284,308	569,192
QUALIFIED ENERGY CONSERVATION SERIES 2010	10	15 YRS	5,845,000	05/01/11	05/01/26	6.00%	5,542,355	336,421	335,741	672,162
CERTIFICATES OF PARTICIPATION (COP):										
COP TAX-EXEMPT CITY HALL PROJECT SERIES 2009A	10	10 YRS	13,770,000	12/17/09	09/01/19	4.0-5.00%	13,770,000	688,200		688,200
COP TAXABLE CITY HALL PROJECT SERIES 2009B	10	30 YRS	174,500,000	12/17/09	09/01/39	6.084-7.05%	174,500,000	13,194,462		13,194,462
Subtotal OTHER			199,089,000				198,505,662	14,503,967	620,049	15,124,016
TOTAL ALL DEBT SERVICE			668,067,000				545,942,662	29,552,288	41,541,049	71,093,337

Transfer Schedule for Fiscal Year 2012-2013

	TRANSFERS IN					TRANSFERS OUT				
FUND TYPE	TO FUND	PG	FROM FUND	PG	AMOUNT	FROM FUND	PG	TO FUND	PG	AMOUNT
GENERAL FUND	General Fund	11	Multipurpose SRF	35	124,280	General Fund	25	Debt Service Fund	87	7,100,000
			Housing & Urban Devel SRF	53	85,590			Municipal Golf Course EF	93	1,200,000
			Fire Safety Initiative SRF	58	9,520,000					
			Fiscal Stabilization SRF	60	625,000					
SUBTOTAL					10,354,870					8,300,000
SPECIAL REVENUE FUNDS	Multipurpose SRF	32	Housing & Urban Devel SRF	53	50,000	Multipurpose SRF	35	General Fund	11	124,280
	SID Administration SRF	41	Special Assessments CPF	82	328,202			Debt Service Fund	87	7,423,919
						LVCVA SRF	38	Parks & Leisure Actv CPF	75	3,000,000
								Debt Service Fund	87	4,695,293
						Fremont Str Room Tax SRF	40	Debt Service Fund	87	1,368,703
						Transportation Prog SRF	46	Public Works CPF	71	1,780,000
						Housing & Urban Devel SRF	53	General Fund	11	85,590
								Multipurpose SRF	32	50,000
								Parks & Leisure Actv CPF	75	461,450
								Debt Service Fund	87	1,518,225
						Fire Safety Initiative SRF	58	General Fund	11	9,520,000
								Road & Flood CPF	77	25,000
								Debt Service Fund	87	2,408,750
						Fiscal Stabilization SRF	60	General Fund	11	625,000
								General CPF	65	2,000,000
								City Facilities CPF	67	500,000
								Public Works CPF	71	9,100,000
								Traffic Improvements CPF	73	1,760,000
								Parks & Leisure Actv CPF	75	2,490,000
								Road & Flood CPF	77	6,050,000
								Detention & Enforcemnt CPF	79	3,100,000
								Debt Service Fund	87	13,500,000
SUBTOTAL					378,202					71,586,210

CITY OF LAS VEGAS

Schedule T - Transfer Reconciliation (Operating and Residual Equity)
Tentative Approved Budget Year Ending 06/30/13

Transfer Schedule for Fiscal Year 2012-2013

	TRANSFERS IN					TRANSFERS OUT				
FUND TYPE	TO FUND	PG	FROM FUND	PG	AMOUNT	FROM FUND	PG	TO FUND	PG	AMOUNT
CAPITAL PROJECTS FUNDS	General CPF	65	Fiscal Stabilization SRF	60	2,000,000	City Facilities CPF	68	General CPF	65	47,900
			City Facilities CPF	68	47,900			Debt Service Fund	87	7,091,364
			Fire Services CPF	70	46,600			Computer Services ISF	109	500,000
			Public Works CPF	72	41,600	Fire Services CPF	70	General CPF	65	46,600
			Traffic Improvements CPF	74	12,600	Public Works CPF	72	General CPF	65	41,600
			Parks & Leisure Actv CPF	76	102,400	Traffic Improvements CPF	74	General CPF	65	12,600
			Detention & Enforcemnt CPF	80	9,100	Parks & Leisure Actv CPF	76	General CPF	65	102,400
	City Facilities CPF	67	Fiscal Stabilization SRF	60	500,000	Detention & Enforcemnt CPF	80	General CPF	65	9,100
	Public Works CPF	71	Transportation Prog SRF	46	1,780,000	Special Assessments CPF	82	SID Administration SRF	41	328,202
			Fiscal Stabilization SRF	60	9,100,000			Debt Service Fund	87	897,609
	Traffic Improvements CPF	73	Fiscal Stabilization SRF	60	1,760,000	Capital Improvements CPF	84	Debt Service Fund	87	955,150
	Parks & Leisure Actv CPF	75	LVCVA SRF	38	3,000,000					
			Housing & Urban Devel SRF	53	461,450					
			Fiscal Stabilization SRF	60	2,490,000					
	Road & Flood CPF	77	Fire Safety Intitiative SRF	58	25,000					
			Fiscal Stabilization SRF	60	6,050,000					
	Detention & Enforcemnt CPF	79	Fiscal Stabilization SRF	60	3,100,000					
SUBTOTAL					30,526,650					10,032,525
DEBT SERVICE	Debt Service Fund	87	General Fund	25	7,100,000					
			Multipurpose SRF	35	7,423,919					
			LVCVA SRF	38	4,695,293					
			Fremont Str Room Tax SRF	40	1,368,703					
			Housing & Urban Devel SRF	53	1,518,225					
			Fire Safety Initiative SRF	58	2,408,750					
			Fiscal Stabilization SRF	60	13,500,000					
			City Facilities CPF	68	7,091,364					
			Special Assessments CPF	82	897,609					
			Capital Improvements CPF	84	955,150					
			Municipal Parking EF	97	1,952,500					
			City Facilities ISF	119	874,508					
SUBTOTAL					49,786,021					

Transfer Schedule for Fiscal Year 2012-2013

	TRANSFERS IN					TRANSFERS OUT				
FUND TYPE	TO FUND	PG	FROM FUND	PG	AMOUNT	FROM FUND	PG	TO FUND	PG	AMOUNT
ENTERPRISE FUNDS	Municipal Golf Course EF	93	General Fund	25	1,200,000	Municipal Parking EF	97	Debt Service Fund	87	1,952,500
SUBTOTAL					1,200,000					1,952,500
INTERNAL SERVICE FUNDS	Computer Services ISF	109	City Facilities CPF	68	500,000	Liability Ins & Prop Dmg ISF	117	Employee Benefit ISF	115	500,500
	Employee Benefit ISF	115	Liability Ins & Prop Dmg ISF	117	500,500	City Facilities ISF	119	Debt Service	87	874,508
SUBTOTAL					1,000,500					1,375,008
RESIDUAL EQUITY TRANSFERS										
SUBTOTAL										
TOTAL TRANSFERS					93,246,243					93,246,243

CITY OF LAS VEGAS

Schedule T - Transfer Reconciliation (Operating and Residual Equity)
Tentative Approved Budget Year Ending 06/30/13

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: 76th Session; February 4, 2013 to June 4, 2013

1	Activity: Lobbying	
2	Funding Source: General Fund	
3	Transportation	$ 5,000
4	Lodging and meals	$ 10,000
5	Salaries and Wages	$ 103,000
6	Compensation to lobbyists	$
7	Entertainment	$
8	Supplies, equipment & facilities; other personnel and services spent in Carson City	$ 165,000
	Total	$ 283,000

Entity: City of Las Vegas

Budget Fiscal Year 2012-2013

Lobbying Expense Estimate, Page 1 of 1

Schedule of Existing Contracts
Budget Year 2012-2013

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

Total Number of Existing Contracts: 112

TENTATIVE

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditures FY 2012-13	Proposed Expenditures FY 2013-14	Reason or need for contract:
1	A & D AUTOMATIC GATE AND ACCESS	11/30/2010	9/30/2014	4,031	4,031	Access Gates Preventative Maintenance Agreement
2	ABC FIRE & CYLINDER SERVICE	2/23/2012	2/23/2016	35,000	35,000	Fire Extinguisher Inspection and Service
3	ABM JANITORIAL SERVICE	5/16/2011	6/30/2016	555,394	555,394	JANITORIAL SERVICES
4	ACCURINT INC	8/13/2009	6/30/2014	2,000	2,000	RECORD SEARCHES AND SKIP TRACING
5	ADORESOFT CORPORATION	11/10/2009	12/31/2014	49,500	47,645	business intelligence consulting
6	AEROTECH MAPPING INC	8/17/2011	8/12/2015	100,000	100,000	Aerial Mapping Services
7	AIR FILTER SALES AND SERVICE CO INC	5/8/2007	5/31/2014	300,000	300,000	Air Filter Purchase and Replacement Service
8	AIR LIQUIDE AMERICA CORP	3/5/2012	2/28/2014	24,000	24,000	fire station oxygen refill program
9	ALLIEDBARTON SECURITY SERVICES	2/29/2012	2/28/2014	345,350	345,350	security guard services
10	ALPHA ANALYTICAL	8/4/2005	7/31/2014	40,000	40,000	lab analysis services for wpcf
11	ANDERSON VALUATION GROUP, LLC	3/25/2008	6/30/2014	8,500	10,000	on call appraisal services
12	ANGELO AND NEWTON LLC	5/24/2011	4/30/2014	100,000	100,000	BSA - Task Order Agreement 100164-LD
13	ANIMAL FOUNDATION, THE	5/29/2008	12/31/2014	1,512,110	1,512,110	animal foundation annual contract payments
14	ANN ELWORTH WINNER PLLC	11/3/2010	8/31/2014	27,000	27,000	Parking citation hearings officer services
15	ARC HEALTH AND WELLNESS	1/31/2011	1/31/2014	300,000	300,000	Annual physicals for Detention & Enforcement
16	ARC HEALTH AND WELLNESS	3/10/2011	12/31/2015	300,000	300,000	Annual Heart and Lung Physicals for Fire and Rescue
17	ARC HEALTH AND WELLNESS	3/12/2012	5/31/2017	213,800	213,800	Annual physicals for Detention & Enforcement
18	ARROWHEAD ARMORED	4/15/2010	4/15/2016	25,000	25,000	ARC ARMORED CAR SERVICES RFQ 100053-JL
19	ARROWHEAD RADIATOR SERVICE	9/2/2009	8/31/2014	7,044	7,000	Radiator Service
20	ASSESSMENT MANAGEMENT GROUP INC	7/10/2008	6/30/2014	1,250,000	1,250,000	special improvement district financial management
21	ATKINS NORTH AMERICA INC	2/26/2008	2/26/2014	33,200	35,000	construction management, bidability, and constructability review
22	ATKINS NORTH AMERICA INC	3/29/2010	12/31/2014	950,000		Design services for F street reopening
23	AUTOMATIC DOOR & GLASS CO	10/10/2006	3/30/2014	70,000	70,000	Door Maintenance and Repair Requirements Contract
24	AZTEC TECHNICAL SERVICES LLC	7/21/2011	4/6/2014	50,000	50,000	Subsurface Utility Engineering Services
25	AZTECH MATERIALS TESTING INC	7/21/2009	7/31/2014	462,587	95,000	Material Testing, Construction Inspection & Geotechnical Service
26	BAKERCREW CONSULTING, INC	6/16/2009	8/15/2014	230,000	100,000	information technology consulting services
27	BENCHMARK INC	9/3/2009	8/26/2014	34,000	34,000	Roof Consultant Services
28	BLANTON, ROBERT	3/8/2012	11/15/2014	4,500	4,500	piano tuning
29	BRADY INDUSTRIES INC	3/7/2012	11/1/2014	15,000	15,000	vacuum repair
30	BRISCOE IVESTER AND BAZEL, LLP	2/16/2011	9/14/2016	300,000	300,000	Professional Legal Environmental Services
31	BROWN AND CALDWELL	3/23/2010	3/31/2017	346,200	400,000	Year 1 Small Diameter Pipeline Assessment
	Total Proposed Expenditures					

Schedule of Existing Contracts
Budget Year 2012-2013

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

Total Number of Existing Contracts: ____

TENTATIVE

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditures FY 2012-13	Proposed Expenditures FY 2013-14	Reason or need for contract:
32	CARPENTER SELLERS ASSOCIATES	4/28/2009	12/31/2014	150,817	125,000	Regional Public Safety Complex, Architectural Master Plan
33	CEDARCRESTONE INC	9/9/2009	9/30/2014	150,000	154,000	consulting services for oracle applications
34	CERTIFIED FIRE PROTECTION INC	12/30/2004	3/31/2014	20,000	20,000	scba hydrotest
35	CERTIFIED FIRE PROTECTION INC	11/23/2009	10/31/2014	45,000	45,000	Fire Sprinkler System Testing & Inspection
36	CLING COMMUNICATIONS INC	12/30/2004	6/30/2014	5,000	5,000	fcc consulting services
37	COMFORT ENGINEERING INC	7/7/2009	7/7/2014	500,000	500,000	HVAC, Electrical & Plumbing Engineering Services
38	CONVERSE CONSULTANTS	7/19/2010	7/19/2016	100,000	100,000	material testing and special inspections
39	COUNTYWIDE FIRE SERVICES INC	10/27/2008	10/31/2014	9,500	9,500	Kitchen Exhaust Hood Cleaning
40	CRAWFORD DOOR SALES OF NEVADA LTD	5/16/2007	5/31/2014	300,000	300,000	Overhead Door Maintenance Repair and Parts
41	DNM LAWNMOWER REPAIR	12/30/2004	8/31/2014	10,000	10,000	fire dept. Saw and blower extracation equipment repair
42	DREW ASPHALT PAVING, INC	7/28/2011	7/28/2015	3,400,000	3,400,000	Annual Concrete Replacement and Asphalt Patching
43	DURANGO HILLS LLC	12/30/2004	6/30/2014	1,628,244	1,600,000	golf course operation and management
44	DYNTEK SERVICES INC	12/30/2004	9/18/2014	500,000	500,000	cisco equip smartnet prof svcs
45	ECMS INC	10/17/2011	10/17/2015	250,000	250,000	turnout gear maintenance
46	FLEETWASH, INC	3/24/2009	3/31/2014	43,169	15,000	Mobile Fleet Washing Service
47	FREMONT STREET EXPERIENCE PARKING CORP	1/29/2009	11/30/2014	651,322	220,000	Security & Operations Support for Neonopolis Parking Garage
48	G & K SERVICES	5/4/2011	4/30/2014	237,633	237,633	Uniforms, Bed Linens, Towels and Laundering Services
49	GLOBAL 360 BGS INC	7/26/2006	6/30/2014	125,000	125,000	document conversion
50	HARRIS & HARRIS LTD	8/3/2011	12/31/2014	50,000	50,000	Secondary Placement Collections Services
51	HIGHWAY TECHNOLOGIES	11/10/2011	11/30/2016	50,000	50,000	ARC Traffic Control/Barricade Services
52	HOLMANS OF NEVADA INC	8/12/2009	12/31/2014	152,472	150,000	Blanket Services Agreement for modeling and training
53	INSTITUTIONAL FOODSERVICE MANAGEMENT	8/20/2009	6/30/2014	1,630,636	1,630,636	Inmate Food Services Program
54	INTERTECH COMPUTER PRODUCTS	12/30/2004	7/31/2014	35,000	35,000	hp laserjet printer maintenance
55	J & J ENTERPRISES SERVICES INC	10/2/2007	7/31/2014	300,000	300,000	Annual Speed Hump Installation
56	JACOBS ENGINEERING GROUP INC	7/20/2009	12/31/2014	500,000	500,000	General Engineering Services, Grant Writing & Autocad Tng
57	JEFFERSON, PHUNG PC	5/12/2010	6/30/2014	82,900	82,900	PUBLIC DEFENDER DEPARTMENT 1
58	LANGUAGE LINE SERVICES, LLC	12/30/2004	6/30/2014	20,000	20,000	interpreter service
59	LAS VEGAS BUILDING COMMISSIONING LLC	12/28/2009	12/31/2014	24,300	30,000	Commissioning and Leed Related Services
60	LIFESIGNS	3/6/2012	12/31/2014	100,000	100,000	Back-up source of annual heart/lung detention officer/firefighter
61	LOAD-N-GO INC	3/6/2012	5/31/2015	18,500	18,500	debit card payment services
62	LOFTIN EQUIPMENT CO	5/14/2008	5/31/2014	60,000	60,000	Generator Maintenance and Repairs
	Total Proposed Expenditures					

Schedule of Existing Contracts
Budget Year 2012-2013

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

Total Number of Existing Contracts: ______

TENTATIVE

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditures FY 2012-13	Proposed Expenditures FY 2013-14	Reason or need for contract:
63	LOGAN SIMPSON DESIGN INC	1/27/2011	2/15/2015	200,000	200,000	Agreement for Environmental Consulting Services
64	MERRELL BROS INC	3/6/2012	2/28/2017	430,000	430,000	ARC for Digester Cleaning Services
65	MEYERS ELECTRIC INC	3/7/2012	10/16/2015	10,766	10,766	wolf range repairs
66	NEVADA FITNESS SYSTEMS	12/6/2007	1/21/2014	15,000	15,000	leisure centers and fire stations gym equipment maintenance
67	NEVADA STATE BANK PUBLIC FINANCE	3/13/2007	12/31/2015	56,250	56,250	financial consulting services
68	NEWTEX LANDSCAPE INC	10/17/2007	9/30/2014	250,000	250,000	WPCF Landscape Maintenance & Dust Palliative Services
69	NEWTEX LANDSCAPE INC	2/29/2008	2/28/2014	467,000	467,000	Landscape Maintenance Services
70	NEWTEX LANDSCAPE INC	9/23/2009	9/30/2014	2,700	2,700	Tree Care Service
71	NINYO & MOORE	6/17/2010	6/17/2014	60,000	60,000	blanket services for material testing and special inspections
72	NOTHIN BUT NET	3/7/2012	12/16/2014	28,000	28,000	youth basketball officials
73	ORASYS LLC	9/12/2011	10/4/2015	100,000	100,000	Blanket agreement for Oracle consulting
74	ORTH-RODGERS & ASSOCIATES INC	6/24/2010	6/24/2014	40,000	40,000	Blanket Agreement for Traffice & General Engineering Svcs
75	PIPE MAINTENANCE SERVICE INC	1/15/2008	11/30/2014	100,000	100,000	vactor truck service
76	PRECISION DESIGN GROUP	4/9/2007	6/30/2014	50,000	8,000	mechanical and electrical engineering services
77	PRECISION DESIGN GROUP	2/16/2011	11/10/2014	100,000	4,960	Agreement for Mechanical, Plumbing & Electrical Design Svcs
78	PYRO COMBUSTION & CONTROLS INC	6/12/2008	4/30/2014	200,000	200,000	wpcf boiler maintenance and repairs
79	QUALITY TOWING	12/1/2010	11/30/2014	10,000	10,000	Towing Services
80	QUEST DIAGNOSTICS	12/30/2004	6/30/2014	300,000	300,000	substance abuse testing
81	QUEST DIAGNOSTICS	5/30/2007	5/16/2014	70,000	70,000	laboratory services
82	R P WEDDELL & SONS	4/18/2011	6/30/2016	1,043,800	1,043,800	Flood Control Facilies Annual repair, reconstruction and maint
83	ROYCE INDUSTRIES LLC	3/17/2009	3/31/2014	5,000	5,000	Pressure Washer Repair
84	SAFELITE AUTO GLASS	4/12/2010	4/31/14	9,600	9,600	Auto Glass Repair & Replacement
85	SANSIO	9/27/2010	12/31/2016	325,000	325,000	ems billing services
86	SANTORO, DRIGGS, WALCH, KEARNEY, JOHNSON	5/26/2011	6/30/2014	270,000	270,000	legal consulting for the 61-acre parcel development matters
87	SCHWANN, JOE	3/13/2012	3/31/2015	5,000	5,000	Tennis Racket Stringing Services
88	SER MAC INC	2/20/2009	4/30/2014	6,400	6,400	Lubrication & Compressor System Service
89	SIERRA OFFICE SOLUTIONS	4/24/2006	4/12/2014	2,500	2,500	Large Format Copier Service and Maintenance
90	SIMPLY SIGNS	3/8/2012	6/30/2014	25,000	25,000	vehicle lettering
91	SLATER HANIFAN GROUP	1/11/2011	11/30/2014	300,000	300,000	Task Order Agreement for General & Civil Engineering Services
92	SMITH CULP CONSULTING	10/17/2011	10/17/2014	100,000		partnering facilitation for various capital improvement projects
93	SMOG HUT	8/5/2008	8/31/2014	9,950	9,950	Smog Services
	Total Proposed Expenditures					

Schedule of Existing Contracts
Budget Year 2012-2013

Local Government: City of Las Vegas
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Daytime Telephone: (702) 229-6321

Total Number of Existing Contracts: ________

TENTATIVE

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditures FY 2012-13	Proposed Expenditures FY 2013-14	Reason or need for contract:
94	SPENCER, PAGE	3/6/2012	12/31/2014	75,186	75,186	cert, firstaid, cpr & aed training
95	STANLEY CONSULTANTS INC	7/7/2009	6/30/2014	100,000	100,000	Engineering Design Services Annual Maint Services Eng Design
96	START TO FINISH INC	4/6/2007	4/5/2014	8,000	8,000	window cleaning
97	SWENDSEID & STERN	4/28/2008	4/15/2014	300,000	300,000	bond, tax and legal counsel services
98	TED WIENS TIRE AUTO	1/26/2009	3/31/2014	917,965	500,000	Tires, Tire Repair and Service
99	TEREX UTILITIES INC	7/21/2009	7/31/2014	30,234	30,234	Terex Equipment Parts & Service
100	TERMINIX	6/16/2008	7/31/2014	40,000	40,000	Pest Control Service
101	TERRIBLE HERBST CAR WASH	11/30/2010	11/30/2014	99,000	99,000	Car Wash
102	TEST AMERICA	12/27/2007	12/31/2014	20,000	20,000	Laboratory Testing - Metals Analysis
103	THERMO FLUIDS INC	4/19/2011	3/31/2016	6,563	6,563	Pick Up and Recycling of Oil, Filter,Anti Freeze, Oil Absorbants
104	TIBERTI FENCE CO	9/8/2009	7/31/2014	65,000	65,000	Temporary Fence Rental
105	TOTAL QUALITY RESOURCES CORP	6/30/2011	6/30/2014	25,000	25,000	Facilitating Agreement for Various Capital Improvement Projects
106	URS CORPORATION	9/22/2011	9/22/2015	500,000	500,000	constr mgt, material testing, special inspections, bidability & rev
107	WEST COAST PURE WATER LLC	4/23/2009	4/20/2014	9,225	5,000	Periodic Maint or replacemnt of LVFR drinking water dispensers
108	WESTCARE NEVADA INC	4/21/2011	4/21/2014	200,000	200,000	Residential Treatment and Counseling for ASED Municipal Court
109	WILO-EMU USA, LLC	3/15/2006	1/31/2015	600,000	600,000	WILO-EMU Pumps, Mixers, Parts and Repair
110	WUNDERLICH MALIC ENGINEERING	2/1/2010	1/19/2014	1,800,000	2,000,000	SCADA Services
111	YMCA OF SOUTHERN NEVADA	7/3/2008	6/30/2014	15,728	15,728	janitorial services for centennial hills ymca
112	Z A P MANUFACTURING INC	2/27/2012	2/28/2014	67,000	67,000	Aluminum Sign Refurbishment
	Total Proposed Expenditures			28,314,574	25,956,634	

Schedule of Existing Contracts
Budget Year 2012-2013

Local Government: City of Las Vegas
Contact: Venetta Appleyared
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 2012-13	Proposed Expenditures FY 2013-14	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	1/21/2013	13 years	0	0	Coordinator	4	$ 12.96	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	34	$ 9.11	
					0	0	Front Desk	14	$ 10.03	
					0	0	Instructor	80	$ 11.43	
					0	0	Lead Lifeguard	1	$ 10.81	
					0	0	Lifeguard	18	$ 9.24	
					0	0	Maintenance	5	$ 17.49	
					0	0	Manager	2	$ 46.25	
					0	0	Marketing	1	$ 19.23	
					0	0	Office Support	2	$ 14.64	
					0	0	Professional	4	$ 19.07	
					0	0	Supervisor	3	$ 10.43	
	Total Proposed Expenditures				0	0		168		

Reconciliation of Tentative Budget to
Comprehensive Annual Financial Report (CAFR)
Fiscal Year Ended June 30, 2013

	6/30/2011 CAFR	Fiscal Year 2013 Tentative Budget Actual Prior Year	Difference
Housing Program Special Revenue Fund:			
Revenues	$ 12,272,697	$ 15,613,486	$ (3,340,789)
Other Financing Sources	3,340,789		3,340,789
Expenditures	(11,401,054)	(11,675,354)	274,300
Other Financing Uses	(274,300)		(274,300)
	3,938,132	3,938,132	0
Beginning Fund Balance	12,673,855	12,673,855	
Ending Fund Balance	$ 16,611,987	$ 16,611,987	$ 0
Parks & Leisure Activities Capital Projects Fund:			
Revenues	$ 97,360,515	$ 112,832,707	$ (15,472,192)
Other Financing Sources	31,824,424	16,352,232	15,472,192
Expenditures	(140,432,053)	(140,432,053)	
Other Financing Uses	(18,299,497)	(18,299,497)	
	(29,546,611)	(29,546,611)	0
Beginning Fund Balance	102,140,257	102,140,257	
Ending Fund Balance	$ 72,593,646	$ 72,593,646	$ 0
Debt Service Fund:			
Revenues	$ 4,618,073	$ 5,400,218	$ (782,145)
Other Financing Sources	42,439,504	41,657,359	782,145
Expenditures	(43,421,988)	(43,421,988)	
	3,635,589	3,635,589	0
Beginning Fund Balance	495,269	495,269	
Ending Fund Balance	$ 4,130,858	$ 4,130,858	$ 0

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.

Reconciliation of Tentative Budget to
Comprehensive Annual Financial Report (CAFR)
GASB 54 Fund Consolidations
Fiscal Year Ended June 30, 2013

	Ending Fund Balance 6/30/2011	GASB 54 Consolidations	Beginning Fund Balance 7/1/2011
General Fund [1,3]	86,962,090	343,049	87,305,139
Multipurpose SRF [1,4]	12,803,365	(752,095)	12,051,270
LV Convention & Visitors Authority SRF	1,536,113		1,536,113
Fremont Street Room Tax SRF	1,717,347		1,717,347
SID Administration SRF	13,745,554		13,745,554
Park Construction Program SRF [2]	6,901,976	(6,901,976)	
Transportation Programs SRF	107,510		107,510
Street Maintenance SRF	15,092,891		15,092,891
Housing Program SRF	16,611,987		16,611,987
Housing & Urban Development SRF	797,165		797,165
Industrial Development SRF [3]	14,094,935		14,094,935
Fire Safety Initiative SRF	1,129,619		1,129,619
Fiscal Stabilization SRF [3]	50,560,760		50,560,760
General CPF	16,024,489		16,024,489
City Facilities CPF	128,683,383		128,683,383
Fire Services CPF	35,380,797		35,380,797
Public Works CPF	28,080,673		28,080,673
Traffic Improvements CPF	5,860,018		5,860,018
Parks & Leisure Activities CPF [2]	72,593,646	6,901,976	79,495,622
Road & Flood CPF	8,945,887		8,945,887
Detention & Enforcement CPF	119,679		119,679
Special Assessments CPF	24,531,361		24,531,361
Capital Improvements CPF [4]		144,750	144,750
Green Building CPF [4]		264,296	264,296
Debt Service Fund	4,130,858		4,130,858
Cemetery Operations PF	2,074,397		2,074,397
	548,486,500	0	548,486,500

In accordance with GASB 54, the following consolidations were made in the FY 2011 CAFR:

[1] Portions of the Multipurpose SRF were included in the General Fund.

[2] The Park Construction Program SRF was included in the Parks & Leisure Activities CPF.

[3] For CAFR reporting, the Industrial Development and Fiscal Stabilization SRFs were included in the General Fund, but for budgeting purposes, they will remain a separate fund.

General Fund fund balance 6/30/2011 CAFR		151,960,834
Less:	Industrial Development SRF fund balance 6/30/2011	(14,094,935)
	Fiscal Stabilzation SRF fund balance 6/30/2011	(50,560,760)
General Fund fund balance 7/1/2011 per budget		87,305,139

[4] Portions of the Multipurpose SRF were separated out into two new funds, Capital Improvements and Green Building CPFs.

City of Las Vegas
Tentative Budget Fiscal Year 2013
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	0.0016		0.0016
Combined Tax Rate	2.7135	0.5663	3.2798